

Harrisburg City Council Agenda
August 12, 2025
6:30 PM

Mayor: Robert Duncan
Council President: Mike Caughey
Councilors: Kimberly Downey, Randy Klemm, Charlotte Thomas,
Cindy Knox, and Dana Henry
Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

PUBLIC NOTICES:

1. *This meeting is open to the public and will be tape-recorded.*
2. *Copies of the Staff Reports or other written documents relating to each item on the agenda are on file in the office of the City Recorder and are available for public inspection.*
3. *All matters on the Consent Agenda are considered routine and will be enacted by one motion. Any member of the public can request that a matter be removed from the Consent Agenda for discussion. It will then be discussed under the "Other" part of the meeting schedule.*
4. *The City Hall Council Chambers are handicapped accessible. Persons with disabilities wishing accommodations, including assisted listening devices and sign language assistance are requested to contact City Hall at 541-995-6655, at least 48 hours prior to the meeting date. If a meeting is held with less than 48 hours' notice, reasonable effort shall be made to have an interpreter present. The requirement for an interpreter does not apply to an emergency meeting. ORS 192.630(5)*
5. *Persons contacting the City for information requiring accessibility for deaf, hard of hearing, or speech-impaired persons, can use TTY 711; call 1-800-735-1232, or for Spanish voice TTY, call 1-800-735-3896.*
6. *The City of Harrisburg does not discriminate against individuals with disabilities, and is an equal opportunity provider.*
7. *For information regarding items of discussion on this agenda, please contact City Recorder Lori Ross, at 541-995-6655*
8. *Masks are not required currently. The City asks that anyone running a fever, having an active cough or other respiratory issues, not to attend this meeting.*
9. *If you wish to testify, and are unable to attend due to health concerns, please contact the City Recorder to be placed on a Conference Call list during the meeting.*

CALL TO ORDER AND ROLL CALL by Mayor, Robert Duncan

CONCERNED CITIZEN(S) IN THE AUDIENCE. (Please limit presentation to two minutes per issue.)

NEW BUSINESS

1. THE MATTER OF DISCUSSING THE HARRISBURG FISCAL YEAR 2023-2024 AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER

STAFF REPORT:

Exhibit A: FY 2023-2024 Audit Report.

ACTION: MOTION TO APPROVE THE CITY'S FISCAL YEAR 2023-2024 AUDIT REPORT, AS PRESENTED BY THE AUDITOR STEVE TUCHSCHERER.

THE CITY COUNCIL MEETING WILL RECESS AT THIS PORTION OF THE MEETING TO BEGIN THE HRA BOARD MEETING.

2. THE MATTER OF A PRESENTATION BY HUNTER COMMUNICATIONS

STAFF REPORT:

Exhibit A: Hunter Communications Presentation

ACTION: INFORMATION ONLY

ORDINANCES

3. THE MATTER OF ADOPTING ORDINANCE NO. 1011, "AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODES CHAPTER 1.05, 9.45, 10.05 and 10.15"

STAFF REPORT:

Exhibit A: Redlined HMC 1.05

Exhibit B: Redlined HMC 9.45

Exhibit C: Redlined HMC 10.05

Exhibit D: Redlined HMC 10.15

Exhibit E: Ordinance No. 1011

ACTION: MOTION TO APPROVE/AMEND ORDINANCE NO. 1011, " AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODES CHAPTER 1.05, 9.45, 10.05 AND 10.15"

MORE NEW BUSINESS

4. THE MATTER OF APPROVING AN INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN THE CITY OF HARRISBURG AND LINN COUNTY SHERIFF'S OFFICE

STAFF REPORT:

Exhibit A: 2022-2025 Current Agreement

Exhibit B: 2025-2028 Proposed IGA

ACTION: MOTION TO APPROVE THE IGA WITH THE LINN COUNTY SHERIFF'S OFFICE

CONSENT LIST: Consent list materials are included in the Council Packet. Approval of items on the consent list will be enacted in one motion. Any member of the public, or City Council, can ask for an item to be removed from the consent list for discussion during the 'Other' segment.

5. THE MATTER OF APPROVING THE CONSENT LIST

STAFF REPORT:

Exhibit A: City Council Minutes for May 27, 2025; June 24, 2025 and July 22, 2025

Exhibit B: Payment Approval Report for July 2025

Exhibit C: Planning Commission Minutes for May 20, 2025

Exhibit D: Library Board Minutes for May 6, 2025

Exhibit E: Municipal Court Collections Report for July 2025

Exhibit F: Municipal Court Citation Report for July 2025

Exhibit G: July 2025 Code Enforcement Report

ACTION: MOTION TO APPROVE THE CONSENT LIST

A motion to approve the consent list will approve the following:

Minutes from the May 27, 2025, June 24, 2025 and July 22, 2025 City Council Meeting

The Payment Approval Report for July 2025

VERBAL REPORT: Discussions below should be limited to five minutes of conversation per topic. Topics of interest that require more than five minutes of conversation should be moved to a future meeting where possible.

- Floodplain Development Permit Approved
- Large LGGP Grant

- Longevity & City Employees

OTHER ITEMS

ADJOURN

Agenda Bill
Harrisburg City Council
Harrisburg, Oregon

**THE MATTER OF DISCUSSING THE HARRISBURG FISCAL YEAR 2023-2024
AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER**

STAFF REPORT:

Exhibit A: FY 2023-2024 Audit Report.

**ACTION: MOTION TO APPROVE THE CITY’S FISCAL YEAR 2023-2024
AUDIT REPORT, AS PRESENTED BY THE AUDITOR STEVE TUCHSCHERER.**

THIS AGENDA BILL IS DESTINED FOR: Agenda – August 12, 2025

BUDGET IMPACT		
COST	BUDGETED?	SOURCE OF FUNDS
N/A	N/A	N/A

STAFF RECOMMENDATION:

Staff recommends City Council accept and approve the City of Harrisburg Fiscal Year 2023-2024 Audit Report.

BACKGROUND INFORMATION:

Steve Tuchscherer and his firm audited the City's financial records for Fiscal Year 2023-2024. The audit report (**Exhibit A**) should be used to follow along with the presentation given by Auditor, Steve Tuchscherer.

Mr. Tuchscherer will be providing his audit report via Zoom, which will be broadcast on the City Council Information Screens.

REVIEW AND APPROVAL:

Cathy Nelson

Cathy Nelson 7.21.25
Finance Officer Date



HARRISBURG, OREGON

Annual Financial Report

June 30, 2024

CITY OF HARRISBURG

PO Box 378
Harrisburg, Oregon 97446
(541) 995-6655

MAYOR & CITY COUNCIL

ROBERT DUNCAN PO Box 224, Harrisburg, OR 97446	Mayor
KIM DOWNEY PO Box 651, Harrisburg, OR 97446	Councilor
CHARLOTTE THOMAS 1145 South 6th Street, Harrisburg, OR 97446	Councilor
RANDY KLEMM 785 Monroe Street, Harrisburg, OR 97446	Councilor
ROBERT BOESE 460 N 7th Street, Harrisburg, OR 97446	Councilor
CINDY KNOX 872 Smith Street, Harrisburg, OR 97446	Councilor
MIKE CAUGHEY 1052 Whitledge Place, Harrisburg, OR 97446	Councilor

ADMINISTRATION

CATHY NELSON PO Box 378, Harrisburg, OR 97446	Finance Officer
MICHELE ELDRIDGE PO Box 378, Harrisburg, OR 97446	City Manager
LORI ROSS PO Box 378, Harrisburg, OR 97446	City Recorder

AUDIT REPORT**JUNE 30, 2024****TABLE OF CONTENTS**

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AUDIT REPORT

JUNE 30, 2024

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Independent Auditors' Report

To the Honorable Mayor and City Council
City of Harrisburg, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Harrisburg as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Harrisburg's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Harrisburg as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Harrisburg and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to the Basis of Accounting notes in the Notes to the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Harrisburg's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Harrisburg's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about City of Harrisburg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Management's discussion and analysis schedules of revenues, expenditures and changes in fund balances – budget and actuals on and the pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and the pension and OPEB schedules in accordance with the auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals described are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of revenues, expenditures and changes in fund balances – budget and actuals are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Harrisburg's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements of the City of Harrisburg.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements taken as a whole.

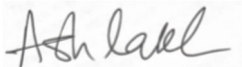
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the additional schedules listed in the Other Information section of the Table of Contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basis financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it our report.

Reports on Other Legal and Regulatory Requirements

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we have issued our report dated July 3, 2025, on our consideration of the City of Harrisburg's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of this report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the City's compliance.



Ashraf Lakhani Farishta, CPA
Umpqua Valley Financial, LLC
Roseburg, Oregon
July 3, 2025

MANAGEMENT'S
DISCUSSION
AND ANALYSIS

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

The management discussion and analysis of the City of Harrisburg, Oregon (the City) financial performance provides an overview of the City's financial activities for the fiscal year that ended June 30, 2024. This discussion and analysis evaluate the City's financial performance. Readers should also review the basic financial statements and notes to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended June 30, 2024, are as follows:

- The City's net position increased by \$2,109,599, which represents an 11% increase from the previous year.
- The City's total revenue for the year was \$5,394,657, representing a 6.5% increase from the previous year. Out of this, \$3,183,758 (59%) came from general revenues, while \$2,210,899 (41%) came from program-specific revenues. Within the program specific revenues, charges for services represented \$1,743,912, operating grants accounted for \$49,033 and capital grants \$417,954.
- The City had \$4,225,306 in program expenses. Of the program expenses, \$766,517 was for providing water service and \$926,265 was for providing sewer service.
- Among the governmental funds, the General Fund had \$1,478,651 in revenues, which primarily consisted of taxes and franchise fees. The Street Fund had \$338,584 in revenues, which primarily consisted of intergovernmental revenues. The Harrisburg Redevelopment Agency Fund had \$325,090 in revenues, which consisted of property taxes and investment revenue.
- Among proprietary funds, the Water Fund had \$691,413 in operating revenues, which primarily consisted of user fees and investment revenue. The Sewer Fund had \$935,163 in operating revenues, which primarily consisted of user fees.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis introduces the City's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also includes additional supplementary information to supplement the basic financial statements.

Government-wide Financial Statements

The first of the government-wide statements is the *Statement of Net Position*. This is the City-wide statement of position presenting information that includes all the City's assets and liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Evaluation of the overall economic health of the City would extend to other non-financial factors such as the condition of buildings, and water and sewer systems facilities.

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

The second government-wide statement is the *Statement of Activities* which reports how the City's net position changed during the current fiscal year. All current-year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the *Statement of Activities* is to show the financial reliance of the City's distinct activities or functions of the City that are principally supported by user fee revenues, intergovernmental revenues from grants, and property tax revenues. The governmental activities of the City include general government activities, street construction and maintenance, police services, and providing resources for libraries, culture, and recreation. The proprietary activities of the City include water and sewer utilities.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, Fund Financial Statements focus on the City's most significant funds rather than the City as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining funds statements and individual fund statements in a later section of this report. The City reports two types of funds:

Governmental funds focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. Unlike government-wide financial statements, these statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the fiscal year.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to government-wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison schedules are included in the basic financial statements for the General Fund, the Community and Economic Development Fund, the System Development Reserve Fund, and the Harrisburg Redevelopment Agency Fund. Budgetary comparison schedules for the other governmental funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the City's adopted and final budget.

Proprietary funds are used to report the functions presented as business-type activities in the government-wide financial statements, only in more detail. The City maintains one type of proprietary fund - enterprise funds. The City uses enterprise funds to account for water and sewer operations. The proprietary fund financial statements provide separate information for the Water Fund and Sewer Fund. Included in the Water Fund for the Proprietary Statements the Water System Reserve Fund. Included in the Sewer Fund is the Sewer System Reserve Fund. These statements and schedules demonstrate compliance with the City's adopted and final budget.

Notes to the Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin immediately following the basic financial statements.

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information budgetary comparison statements for the General Fund, the Street Fund, the Debt Service Fund, and the Harrisburg Redevelopment Agency Fund. The required supplementary information immediately follows the notes to the financial statements.

Other supplementary data includes combining statements, individual fund statements and schedules, and other schedules. These statements and schedules immediately follow the required supplementary information in this report.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the City as a whole. Net position may serve over time as a useful indicator of a government's financial position.

The City's net position at fiscal year-end is \$21,425,134 this is an increase of \$2,091,491 (11%).

A portion of the City's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, improvements other than buildings, vehicles, and machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

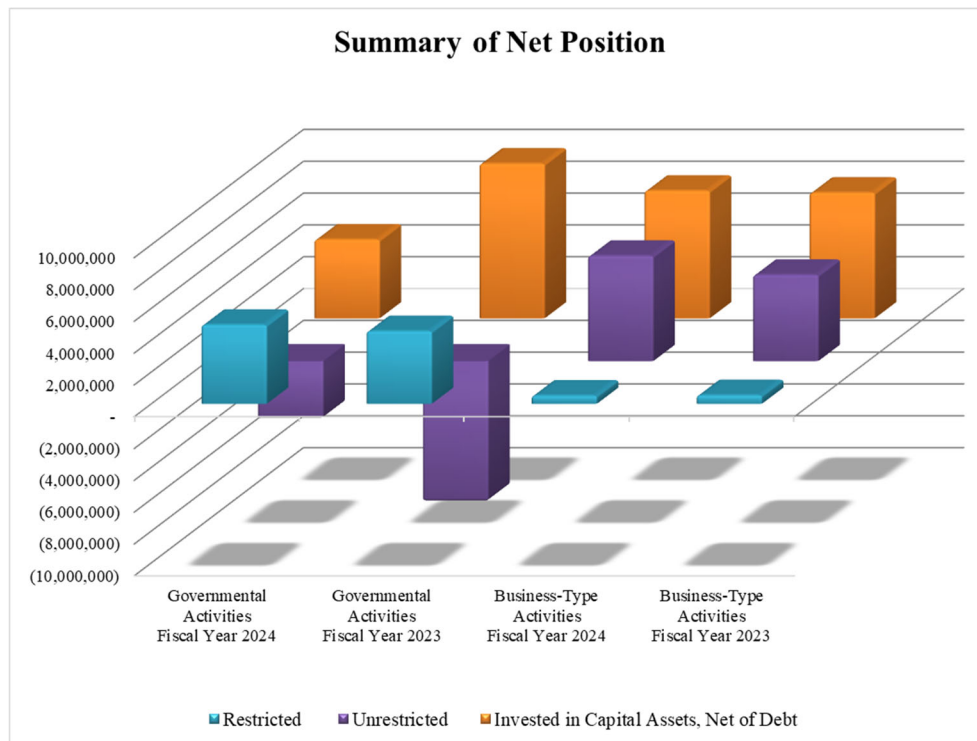
1.

The table below summarizes the City's net position in comparison to the prior fiscal year.

Summary of Net Position - Modified Cash Basis

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$ 7,652,848	\$ 7,667,220	\$ 7,175,738	\$ 6,626,872	\$ 14,828,586	\$ 14,294,092
Capital Assets	9,687,693	9,742,004	9,895,865	9,835,466	19,583,558	19,577,470
Total Assets	17,340,541	17,409,223	17,071,603	16,462,337	34,412,144	33,871,562
Deferred Outflow of Resources	-	229,223	-	319,593	-	548,816
Liabilities						
Current Liabilities	290,504	322,655	87,177	114,531	377,681	437,186
Long-Term Liabilities	10,779,257	11,627,414	1,830,072	2,476,996	12,609,329	14,104,410
Total Liabilities	11,069,761	11,950,069	1,917,249	2,591,527	12,987,010	14,541,596
Deferred Inflow of Resources	-	228,087	-	317,051	-	545,138
Net Position						
Net Investment in Capital Assets	4,945,855	9,726,348	8,015,793	7,899,087	12,961,648	17,625,435
Restricted	4,968,018	4,571,085	519,730	542,859	5,487,748	5,113,944
Unrestricted	(3,643,093)	(8,843,502)	6,618,831	5,419,656	2,975,738	(3,423,846)
Total Net Position	\$ 6,270,780	\$ 5,453,931	\$ 15,154,354	\$ 13,861,602	\$ 21,425,134	\$ 19,315,535

See the chart below to gain an understanding of the City's actual financial position and how each component relates to the activities performed.



CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

Changes in net position - The City's total revenues for the fiscal year ended June 30, 2024, were \$5,394,657. The total cost of all programs and services was \$4,225,306. The following table shows a comparative analysis of government-wide revenues, expenses, and changes in net position.

Summary of Changes in Net Position - Modified Cash Basis

	Governmental Activities		Business-type Activities		Total	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Revenues						
Program Revenues						
Charges for Services	\$ 117,336	\$ 110,153	\$ 1,626,576	\$ 1,447,577	\$ 1,743,912	\$ 1,557,730
Operating Grants and Contributions	49,033	511,559	-	-	49,033	511,559
Capital Grants and Contributions	305,428	-	112,526	-	417,954	-
Total Program Revenues	471,797	621,712	1,739,102	1,447,577	2,210,899	2,069,289
General Revenues						
Local Sources						
Property Taxes, Franchise Fees, &						
Public Service Taxes	2,489,793	2,614,907	-	-	2,489,793	2,614,907
Interest & Investment Earnings	222,510	124,657	457,558	256,365	680,068	381,022
Other Revenues	13,897	-	-	-	13,897	-
Total General Revenues	2,726,200	2,739,564	457,558	256,365	3,183,758	2,995,929
Total Revenues	3,197,997	3,361,276	2,196,660	1,703,942	5,394,657	5,065,218
Program Expenses						
General Government	1,067,851	672,330	-	-	1,067,851	672,330
Public Safety	317,867	300,028	-	-	317,867	300,028
Public Works	574,556	505,996	-	-	574,556	505,996
Culture and Recreation	127,101	117,272	-	-	127,101	117,272
Urban Renewal Projects	16,861	160,981	-	-	16,861	160,981
Interest and Fees on Long-Term Debt	363,197	366,506	65,092	-	428,289	366,506
Utility Services						
Water Utilities	-	-	766,517	711,595	766,517	711,595
Sewer Utilities	-	-	926,265	908,693	926,265	908,693
Total Program Expenses	2,467,432	2,123,113	1,757,874	1,620,288	4,225,306	3,743,401
Transfers	(164,900)	3,600	164,900	(3,600)	-	-
Change in Net Position	\$ 565,665	\$ 1,241,763	\$ 603,686	\$ 80,054	\$ 1,169,351	\$ 1,321,817

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

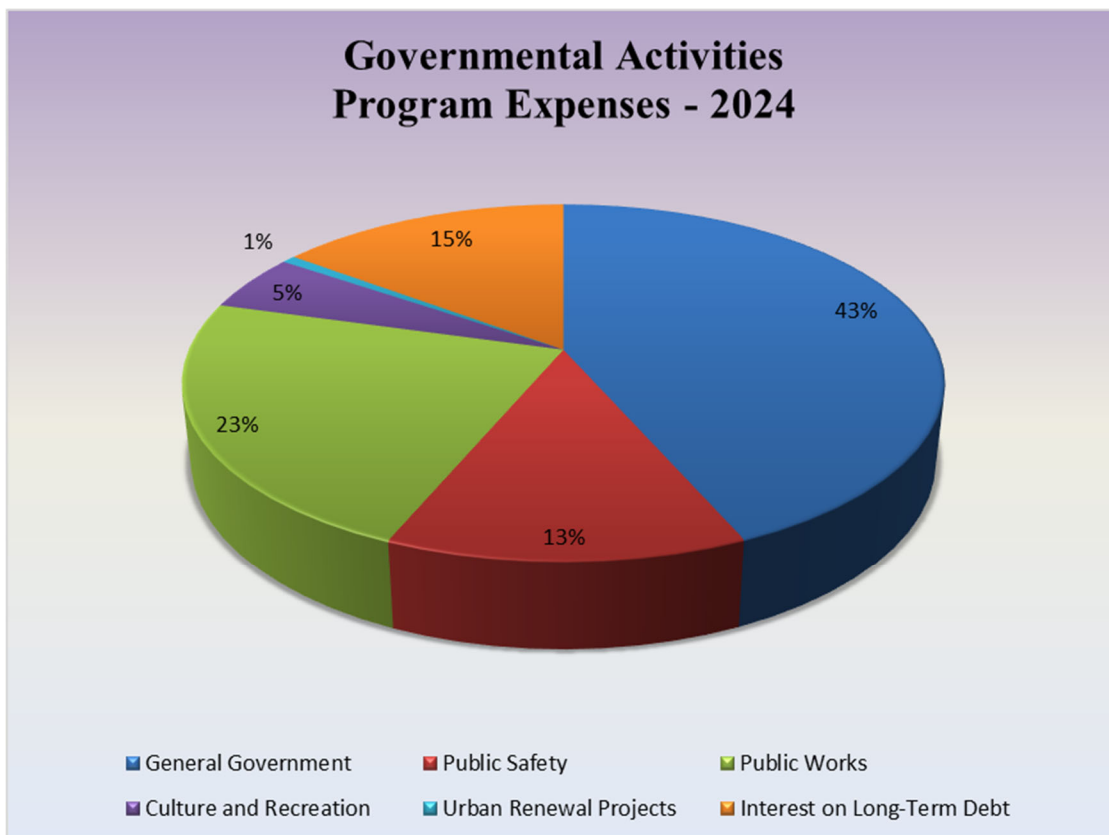
1.

The Statement of Activities shows the cost of program services and the charges for services, grants, and contributions offsetting those services. The following table shows, for governmental activity, the total cost of the six major functional activities of the City. The table also shows each function's net cost (total cost minus charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the City's taxpayers by each of these functions.

Governmental Activities

	Total Cost of Services		Net (Cost) Profit of Services	
	2023-24	2022-23	2023-24	2022-23
General Government	\$ (1,067,851)	\$ (672,330)	\$ (1,028,626)	\$ (211,370)
Public Safety	(317,867)	(300,028)	(317,147)	(271,798)
Public Works	(574,556)	(505,996)	(151,792)	(395,843)
Culture and Recreation	(127,101)	(117,272)	(118,013)	(94,903)
Urban Renewal Projects	(16,861)	(160,981)	(16,861)	(160,981)
Interest Expense	(363,197)	(366,506)	(363,197)	(366,506)
Total Program Expenses	<u>\$ (2,467,432)</u>	<u>\$ (2,123,113)</u>	<u>\$ (1,995,635)</u>	<u>\$ (1,501,401)</u>

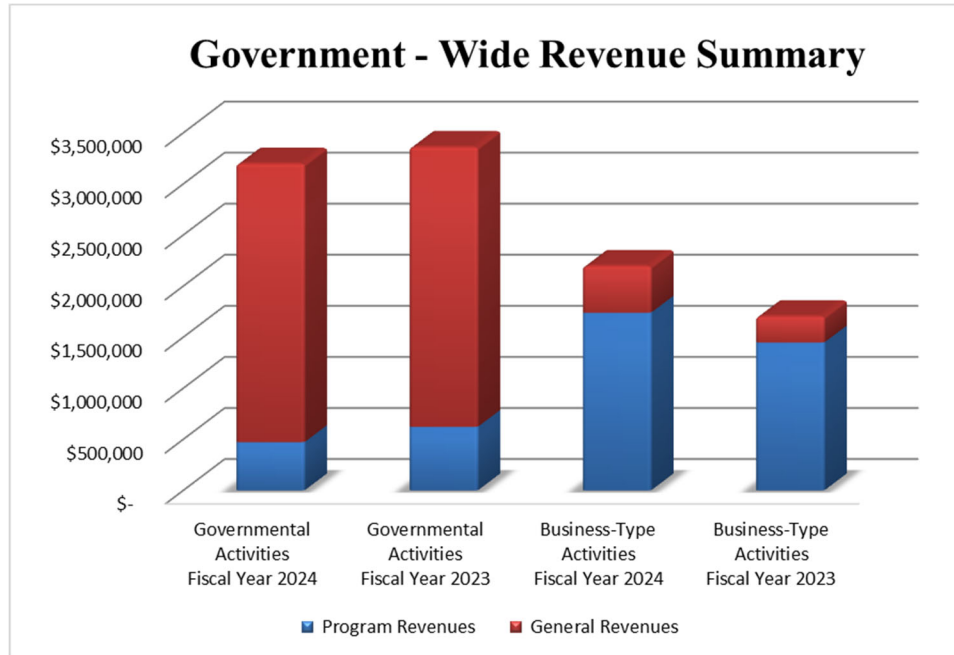
This graph represents the cost of the City's Program expenses by governmental activities.



CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

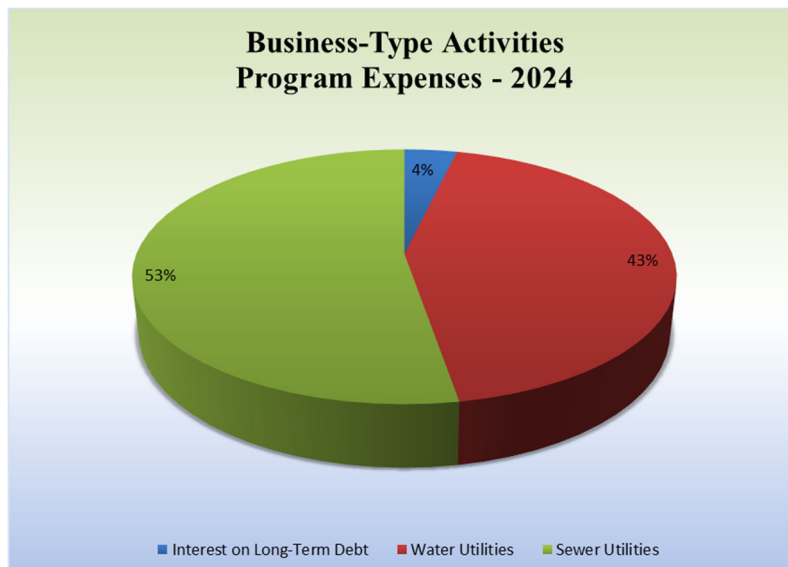
1.

The following chart compares revenue between governmental and business-type activities from the previous year to the current year. The table below presents the overall cost of major functional activities and interest payments on City debt for business-related activities. The graph represents the cost of the City's Program expenses by business-type activities.



Business-Type Activities

	Total Cost of Services		Net (Cost) Profit of Services	
	2023-24	2022-23	2023-24	2022-23
Utility Services	\$ (1,692,782)	\$ (1,686,024)	\$ 46,320	\$ (238,447)
Interest on Long-Term Debt	(65,092)	-	(65,092)	-
Total Program Expenses	\$ (1,757,874)	\$ (1,686,024)	\$ (18,772)	\$ (238,447)



CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

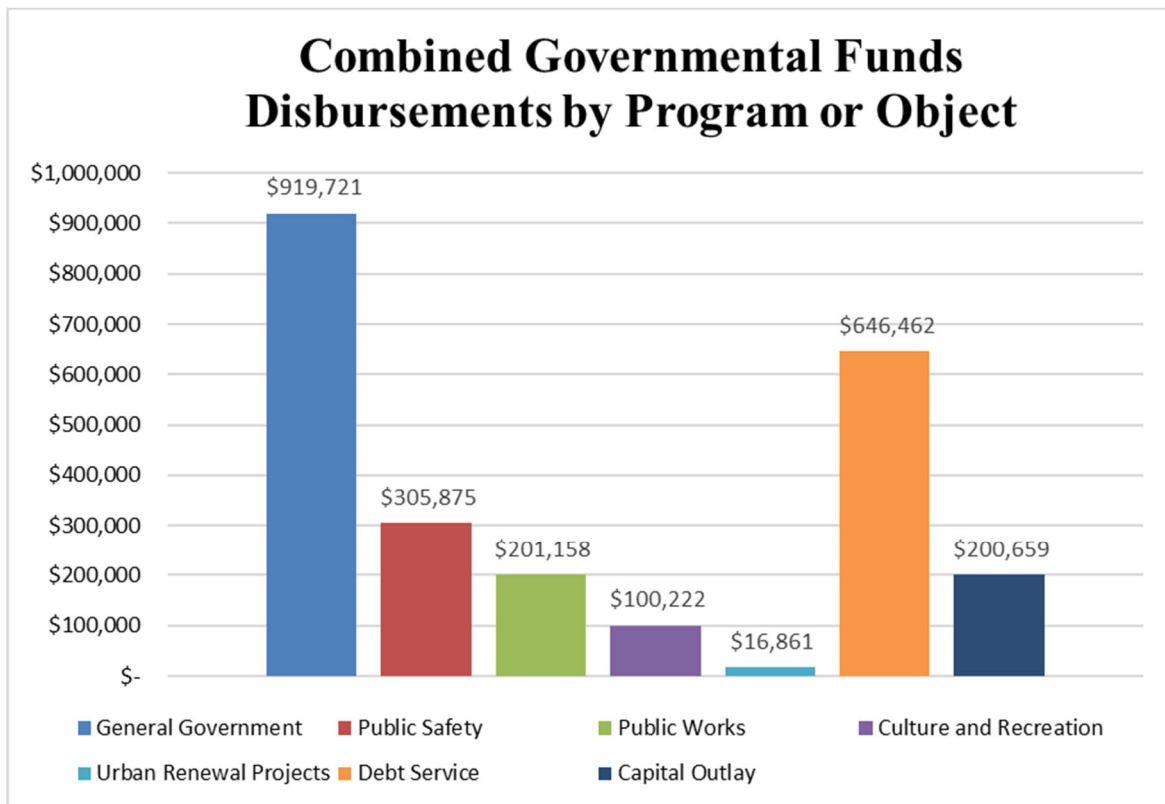
FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

Governmental Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$ \$7,573,625, an increase of \$348,118. The fund balance constitutes restricted, committed, assigned, and unassigned amounts. Of the current fund balances, \$4,968,018 is restricted, \$1,526,684 is committed for various programs, and \$1,078,923 is unassigned and available for spending at the City's discretion.

The following is a comparison of current expenditures by program of the governmental funds.



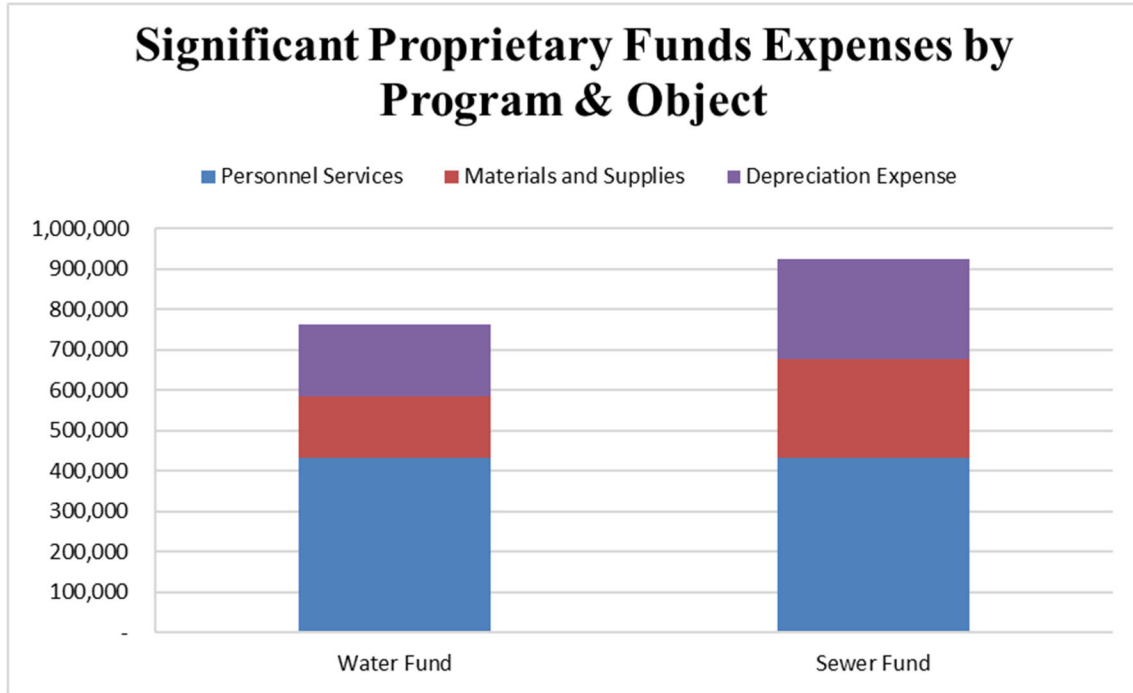
CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

Proprietary Funds

The City's enterprise funds reported an unrestricted net position of \$6,618,831 an increase of \$1,199,175. The enterprise funds also report \$125,155 in restricted net position for debt service, \$394,575 in restricted net position for public works projects, and \$8,021,553 in net position invested in capital assets, net of related debt.

The following is a comparison of current expenses by program of proprietary funds.



Budgetary Highlights

General Fund resources were budgeted and anticipated to be available in the amount of \$1,402,310 during the fiscal year. Actual resources of \$1,478,651 were available, \$76,341 more than budgeted. The General Fund expenditures budget was underspent by \$428,590. The ending fund balance was greater than what was budgeted by \$635,568.

The Water Fund increased by \$542,815 over the restated fund balance of the last fiscal year. While the Sewer Fund balance decreased by \$32,705 from the restated fund balance. Both funds remained within their budgeted appropriations. The Water Fund's actual resources were \$160,201 more than budgeted. The Sewer Fund's actual resources were less than budgeted by \$20,867.

CITY OF HARRISBURG
Management's Discussion and Analysis (MD&A)
For the Fiscal Year Ended June 30, 2024
Unaudited

1.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2024, the City had invested, before net reduction for accumulated depreciation, \$33,903,692 in capital assets, including buildings, land, vehicles, water and sewer utility systems, construction in progress, and other equipment. This amount represents an increase of \$866,010 from the prior year. In the governmental activities, there were \$376,043 additions and no deletions in the current year and in the enterprise funds, there were \$489,967 additions and no deletions.

Total depreciation expense for the year was \$859,923; of which \$430,354 is associated with general government activities, \$181,197 from water utilities, and \$248,371 from sewer utilities. Additional information on the City's capital assets can be found in the Capital Asset Note of the Notes to the Basic Financial Statements section of this report.

Long-Term Debt

As of June 30, 2024, the City had a total long-term debt outstanding of \$11,029,257. The principal paid on existing debt was \$283,265, and the interest paid on the debt amounted to \$416,462. Additional information on the City's long-term debt can be found in the Long-Term Debt Note of the Notes to the Basic Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Several factors were considered by the City's officials during the process of developing the fiscal year 2024-25 budget. The City's budget for the fiscal year ending June 30, 2025, is \$18,201,820, representing an overall increase of \$1,845,420 when compared with the current fiscal year. There have been no major changes in the City's activities, nor any major financing plans at the moment.

Amounts available for appropriation in the General Fund, Street Fund, Water Fund, and Sewer Fund will be \$2,241,075, \$1,047,690, \$7,544,670, and \$1,084,615 respectively. The total unappropriated amount total \$1,409,960.

The Harrisburg Redevelopment Agency budget for the fiscal year ending June 30, 2025, is \$2,811,575, representing an overall increase of \$357,024 when compared with the current fiscal year. The HRA's total appropriation amount for 2024-25 will be \$2,545,175. The remaining \$266,400 is unappropriated. The following property taxes will be imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

1. At the rate of \$3.1875 per \$1000 of assessed value for permanent rate tax
2. In the amount of \$449,907 for debt service on general obligation bonds

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the resources it receives.

If you have any questions about this report or need additional information, contact the City of Harrisburg City Hall at 120 Smith Street, Harrisburg, Oregon 97446.

BASIC FINANCIAL
STATEMENTS

Government-Wide
Financial Statements

CITY OF HARRISBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS:</u>			
Current Assets:			
Cash and Investments	\$ 7,143,821	\$ 6,990,055	\$ 14,133,876
Receivables	218,842	-	218,842
Inventory	-	60,528	60,528
Deposits	138,916	-	138,916
Total Current Assets	7,501,579	7,050,583	14,552,162
Restricted Assets:			
Sinking Funds for Debt Service	151,269	125,155	276,424
Total Restricted Assets	151,269	125,155	276,424
Capital Assets:			
Land and Construction In Progress	606,709	2,181,177	2,787,886
Depreciable Assets, Net of Depreciation	9,080,984	7,714,688	16,795,672
Total Capital Assets, Net of Depreciation	9,687,693	9,895,865	19,583,558
Total Assets	17,340,541	17,071,603	34,412,144
<u>LIABILITIES:</u>			
Current Liabilities:			
Accounts Payable	551	-	551
Payroll Payable	39,953	-	39,953
Deposits	-	37,177	37,177
Current Portion of Long-Term Liabilities:			
Bonds Payable	250,000	50,000	300,000
Total Current Liabilities	290,504	87,177	377,681
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	10,779,257	1,830,072	12,609,329
Total Long-Term Liabilities	10,779,257	1,830,072	12,609,329
Total Liabilities	11,069,761	1,917,249	12,987,010
<u>NET POSITION:</u>			
Net Investment in Capital Assets	4,945,855	8,015,793	12,961,648
Restricted for:			
Debt Service	151,269	125,155	276,424
Public Works	737,952	394,575	1,132,527
Capital Projects	1,770,208	-	1,770,208
Urban Renewal Projects	2,308,589	-	2,308,589
Unrestricted	(3,643,093)	6,618,831	2,975,738
Total Net Position	\$ 6,270,780	\$ 15,154,354	\$ 21,425,134

The accompanying notes to the basic financial statements are an integral part of this statement.

CITY OF HARRISBURG
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2024

		Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
	(Expenses)				
<u>GOVERNMENTAL ACTIVITIES:</u>					
General Government	\$ (1,067,851)	\$ -	\$ 39,225	\$ -	\$ (1,028,626)
Public Safety	(317,867)	-	720	-	(317,147)
Public Works	(574,556)	117,336	-	305,428	(151,792)
Culture and Recreation	(127,101)	-	9,088	-	(118,013)
Urban Renewal Projects	(16,861)	-	-	-	(16,861)
Interest and Fees Expense	(363,197)	-	-	-	(363,197)
Total Governmental Activities	(2,467,432)	117,336	49,033	305,428	(1,995,635)
<u>BUSINESS-TYPE ACTIVITIES:</u>					
Water Utilities	(766,517)	691,413	-	112,526	37,422
Sewer Utilities	(926,265)	935,163	-	-	8,898
Interest on Long-Term Debt	(65,092)	-	-	-	(65,092)
Total Business-type Activities	(1,757,874)	1,626,576	-	112,526	(18,772)
Total Primary Government	<u>\$ (4,225,306)</u>	<u>\$ 1,743,912</u>	<u>\$ 49,033</u>	<u>\$ 417,954</u>	<u>\$ (2,014,407)</u>

	Governmental Activities	Business-type Activities	Total
<u>CHANGES IN NET POSITION:</u>			
Net (expense) revenue	\$ (1,995,635)	\$ (18,772)	\$ (2,014,407)
General Revenues:			
Property Taxes, levied for general purposes	917,002	-	917,002
Property Taxes, levied for debt service	422,600	-	422,600
Property Taxes, levied for urban renewal programs	219,818	-	219,818
Intergovernmental Tax Turnovers	437,242	-	437,242
Franchise Taxes	408,573	-	408,573
Other Taxes and Assessments	84,558	-	84,558
Interest and Investment Earnings	222,510	457,558	680,068
Other Revenue	13,897	-	13,897
Subtotal - General Revenues	2,726,200	457,558	3,183,758
Interfund Transfers	(164,900)	164,900	-
Total general revenues, special items, and transfers	2,561,300	622,458	3,183,758
Change in Net Position	565,665	603,686	1,169,351
Net Position, July 1, 2023 - Restated	5,705,115	14,550,668	20,255,783
Net Position, June 30, 2024	<u>\$ 6,270,780</u>	<u>\$ 15,154,354</u>	<u>\$21,425,134</u>

BASIC FINANCIAL
STATEMENTS

Governmental Fund
Financial Statements

CITY OF HARRISBURG
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	Component Unit					
	Harrisburg					
	General	Street	Debt	Redevelopment	Other	Total
	Fund	Fund	Service	Agency	Governmental	Governmental
	Fund	Fund	Fund	Fund	Funds	Funds
<u>ASSETS:</u>						
Cash and Investments	\$ 1,118,876	\$ 737,952	\$ 151,269	\$ 2,128,466	\$ 3,158,527	\$ 7,295,090
Receivables:						
Loans	-	-	-	218,842	-	218,842
Deposits	-	-	-	-	138,916	138,916
Total Assets	\$ 1,118,876	\$ 737,952	\$ 151,269	\$ 2,347,308	\$ 3,297,443	\$ 7,652,848
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</u>						
LIABILITIES:						
Accounts Payable	-	-	-	-	551	551
Payroll Payable	39,953	-	-	-	-	39,953
Total Liabilities	39,953	-	-	-	551	40,504
<u>DEFERRED INFLOWS OF RESOURCES:</u>						
Unavailable Revenue from Loans	-	-	-	38,719	-	38,719
Total Deferred Inflows of Resources	-	-	-	38,719	-	38,719
<u>FUND BALANCES:</u>						
Restricted for:						
Debt Service	-	-	151,269	-	-	151,269
Capital Projects	-	-	-	-	1,770,208	1,770,208
Urban Renewal Projects	-	-	-	2,308,589	-	2,308,589
Public Works	-	737,952	-	-	-	737,952
Committed for:						
Parks and Recreation Programs	-	-	-	-	50,706	50,706
Community Development Projects	-	-	-	-	124,933	124,933
Public Works	-	-	-	-	368,724	368,724
Equipment Acquisition	-	-	-	-	982,321	982,321
Unassigned	1,078,923	-	-	-	-	1,078,923
Total Fund Balances	1,078,923	737,952	151,269	2,308,589	3,296,892	7,573,625
Total Liabilities, Deferred Inflows of Resources & Fund Balances	\$ 1,118,876	\$ 737,952	\$ 151,269	\$ 2,347,308	\$ 3,297,443	\$ 7,652,848

The accompanying notes to the basic financial statements are an integral part of this statement.

CITY OF HARRISBURG
RECONCILIATION OF THE BALANCE SHEET
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2024

Total Fund Balances - Governmental Funds	\$ 7,573,625
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

The cost of the assets is -	\$ 14,119,235	
The accumulated depreciation is -	<u>(4,431,542)</u>	
Net Value of Assets		9,687,693

Certain receivables that will not be available to pay for current-period expenditures are deferred in the governmental funds:

Loan Revenue	<u>38,719</u>	
		38,719

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.

Net Position of Governmental Activities	<u>\$ 6,270,781</u>
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CITY OF HARRISBURG

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**

GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2024

	<u>Component Unit</u>					
	General	Street	Debt	Harrisburg	Other	Total
	Fund	Fund	Service	Redevelopment	Governmental	Governmental
			Fund	Agency	Funds	Funds
				Fund		
<u>REVENUES:</u>						
Taxes and Assessments	\$ 806,318	\$ -	\$ 422,600	\$ 219,818	\$ 71,965	\$ 1,520,701
Intergovernmental	122,637	311,459	-	-	3,146	437,242
Franchise Taxes	408,573	-	-	-	-	408,573
Licenses & Permits	13,897	-	-	-	-	13,897
Charges for Service	-	-	-	-	117,336	117,336
Fines and Forfeitures	84,558	-	-	-	-	84,558
Investment Revenue	23,664	20,650	6,238	105,272	66,686	222,510
Grants	720	-	-	-	-	720
Other Revenue	18,284	6,475	-	-	23,554	48,313
Total Revenues	1,478,651	338,584	428,838	325,090	282,687	2,853,850
<u>EXPENDITURES:</u>						
Current Operating:						
General Government	791,297	-	-	-	128,424	919,721
Public Safety	305,875	-	-	-	-	305,875
Public Works	-	153,649	-	-	47,509	201,158
Culture and Recreation	15,000	-	-	-	85,222	100,222
Urban Renewal Projects	-	-	-	16,861	-	16,861
Debt Service						
Principal	-	-	105,000	125,000	-	230,000
Interest and Fees	-	-	325,062	91,400	-	416,462
Capital Outlay	39,153	130,014	-	3,010	28,482	200,659
Total Expenditures	1,151,325	283,663	430,062	236,271	289,637	2,390,958
Excess (Deficiency) of Revenues Over Expenditures	327,326	54,921	(1,224)	88,819	(6,950)	462,892
<u>OTHER FINANCING SOURCES (USES):</u>						
Interfund Transfers In	-	170,000	-	-	260,900	430,900
Interfund Transfers (Out)	(569,500)	(26,300)	-	-	-	(595,800)
Total Other Financing Sources (Uses)	(569,500)	143,700	-	-	260,900	(164,900)
Net Change in Fund Balances	(242,174)	198,621	(1,224)	88,819	253,950	297,992
Fund Balances, July 1, 2023 - Restated	1,321,097	539,331	152,493	2,219,770	3,042,942	7,275,633
Fund Balances - June 30, 2024	\$ 1,078,923	\$ 737,952	\$ 151,269	\$ 2,308,589	\$ 3,296,892	\$ 7,573,625

The accompanying notes to the basic financial statements are an integral part of this statement.

CITY OF HARRISBURG
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2024

Net Changes in Fund Balances - Total Governmental Funds	\$	297,992
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.

Expenditures for capitalized assets	\$ 70,616	
Less current year depreciation	<u>\$ (430,354)</u>	
		(359,738)

Some revenues will not be collected for several months after the City's fiscal year end and are therefore not considered "available" revenues in the governmental funds, instead these funds are shown as deferred revenue. However, these funds are recorded as revenue in the Statement of Activities.

The changes in amounts deferred are as follows:

Assessments	<u>38,719</u>	
		38,719

Contributions of Capital Assets are reported as a revenue in the Statement of Activities. No revenue is recognized in the governmental funds for such activity.

305,428

Repayment of long-term debt principal amounts are expenditures in the governmental funds, but the repayment reduces long-term debt liabilities in the Statement of Net Position.

Retirement of debt principal is as follows:

General Obligations Bonds	<u>230,000</u>	
		230,000

In the Statement of Activities, bond premiums are amortized over the life of the debt.

Amount of current year amortizations - Bond Premium		<u>53,265</u>
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Change in Net Position of Governmental Activities	<u>\$</u>	<u>565,665</u>
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BASIC FINANCIAL
STATEMENTS

Proprietary Fund
Financial Statements

CITY OF HARRISBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2024

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total Enterprise Funds</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Investments	\$ 6,515,523	\$ 474,532	\$ 6,990,055
Inventory	55,472	5,056	60,528
Total Current Assets	6,570,995	479,588	7,050,583
Restricted Assets:			
Sinking Funds for Debt Service	-	125,155	125,155
Total Restricted Assets	-	125,155	125,155
Capital Assets:			
Land and Construction In Progress	1,680,350	500,827	2,181,177
Depreciable Assets, Net of Depreciation	3,997,028	3,717,660	7,714,688
Total Capital Assets	5,677,378	4,218,487	9,895,865
Total Assets	12,248,373	4,823,230	17,071,603
<u>LIABILITIES:</u>			
Current Liabilities:			
Customer Deposits	18,866	18,311	37,177
Current Portion of Long-Term Liabilities:			
Bond Payable	-	50,000	50,000
Total Current Liabilities	18,866	68,311	87,177
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	-	1,830,072	1,830,072
Total Long-Term Liabilities	-	1,830,072	1,830,072
Total Liabilities	18,866	1,898,383	1,917,249
<u>NET POSITION:</u>			
Net Investment in Capital Assets	5,677,378	2,338,415	8,015,793
Restricted for Debt Service	-	125,155	125,155
Restricted for Public Works	201,988	192,587	394,575
Unrestricted	6,350,141	268,690	6,618,831
Total Net Position	\$ 12,229,507	\$ 2,924,847	\$ 15,154,354

CITY OF HARRISBURG
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Water Utility	Sewer Utility	Total Enterprise Funds
<u>OPERATING REVENUES:</u>			
Charges for Services & Fees	\$ 666,523	\$ 928,731	\$ 1,595,254
Other Revenue	24,890	6,432	31,322
Total Operating Revenues	691,413	935,163	1,626,576
<u>OPERATING EXPENSES:</u>			
Personnel Services	431,805	431,806	863,611
Materials and Supplies	153,514	246,088	399,602
Depreciation Expense	181,198	248,371	429,569
Total Operating Expenses	766,517	926,265	1,692,782
Operating Income (Loss)	(75,104)	8,898	(66,206)
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Investment Revenue	435,686	21,872	457,558
Interest Expense	-	(65,092)	(65,092)
Total Non-Operating Revenues (Expenses)	435,686	(43,220)	392,466
Income Before Other Revenues, Expenses, and Transfers	360,582	(34,322)	326,260
<u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u>			
Capital Contributions	112,526	-	112,526
Transfers to Other Funds	(49,300)	(49,300)	(98,600)
Transfers from Other Funds	263,500	-	263,500
Total Capital Contributions and Transfers	326,726	(49,300)	277,426
Changes in Net Position	687,308	(83,622)	603,686
Net Position, July 1, 2023 - Restated	11,542,199	3,008,469	14,550,668
Net Position, June 30, 2024	\$ 12,229,507	\$ 2,924,847	\$ 15,154,354

CITY OF HARRISBURG
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Water Utility	Sewer Utility	Total Enterprise Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Cash Received from User Charges	\$ 691,634	\$ 935,435	\$ 1,689,619
Cash Payments for Employee Services	(431,805)	(431,806)	(875,407)
Cash Payments to Suppliers	(153,514)	(246,088)	(399,602)
Net Cash Provided (Used) by Operating Activities	106,315	257,541	363,856
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</u>			
Transfer to Other Funds	(49,300)	(49,300)	(98,600)
Transfer from Other Funds	263,500	-	263,500
Net Cash Provided (Used) by Non-capital Financing Activities	214,200	(49,300)	164,900
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>			
Acquisition of Capital Assets	(206,927)	(170,516)	(377,443)
Principal Paid on Long Term Debt	-	(50,000)	(50,000)
Interest and Fees Paid on Long Term Debt	-	(71,399)	(71,399)
Net Cash Provided (Used) by Capital and Related Financing Activities	(206,927)	(291,915)	(498,842)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>			
Investment Income	435,686	21,872	457,558
Net Cash Provided (Used) by Investing Activities	435,686	21,872	457,558
Cash and Cash Equivalents at July 1, 2023	5,966,249	661,489	6,627,738
Cash and Cash Equivalents at June 30, 2024	\$ 6,515,523	\$ 599,687	\$ 7,115,210
<u>Reconciliation of income (loss) from operations to net cash provided (used) by operating activities:</u>			
Income (loss) from operations	\$ (75,104)	\$ 8,898	\$ (66,206)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:			
Depreciation	181,198	248,371	429,569
Change in assets and liabilities:			
Increase (decrease) in deposits	221	272	493
Net cash provided (used) by operating activities	\$ 106,315	\$ 257,541	\$ 363,856

BASIC FINANCIAL **STATEMENTS**

Notes to the Basic **Financial Statement**

CITY OF HARRISBURG

1.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of Harrisburg, Oregon (City) is a municipal corporation incorporated under the laws of the State of Oregon. The City is governed by an elected Mayor and an elected council. Administration officials are appointed by the council and are responsible for the day-to-day operations of the City.

The following is a summary of the more significant policies of the City:

Reporting Entity

In determining the financial reporting entity, the City of Harrisburg complies with Governmental Accounting Standards Board Statement 14 as amended, "The Financial Reporting Entity." The criteria for including organizations as component units within the City's reporting entity, include whether 1) the organization is legally separate (can sue and be sued in their name); 2) the City holds the corporate powers of the organization; 3) the City appoints a voting majority of the organization's board; 4) the City can impose its will on the organization; 5) the organization has the potential to impose a financial benefit/burden on the City; and 6) there is fiscal dependency by the organization on the City. Based on the aforementioned criteria, the City of Harrisburg has one component unit, the Urban Renewal Agency.

Blended Component Unit. The City has included the financial operations of its Redevelopment Agency as a blended component unit in the basic financial statements. The Agency is a legally separate entity, which is governed by a board comprised of the members of the City Council as stipulated in the Agency's bylaws. The City Council can impose its will on the Agency as determined based on budget adoption, taxing authority, and funding for the Agency. The Agency is reported as a special revenue fund and a debt service fund. Complete financial statements for the Agency can be obtained from the Finance Department of the City.

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the overall City. Eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Direct expenses are those that are specifically associated with a program of function and, therefore, are identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Net position is reported as restricted when constraints placed on net asset use are either externally restricted, imposed by creditors (such as through grantors, contributors, or laws), or through constitutional provisions or enabling resolutions.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT):**Basis of Presentation (Cont.)**

Fund Financial Statements: The fund financial statements provide information about the city's funds including those of a fiduciary nature, if applicable. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

Governmental Funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balance of current financial resources. The City reports the following major governmental funds:

General Fund - The General Fund is the main operating fund of the City. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid by the General Fund.

Street Fund - This fund accounts for activities related to the construction and maintenance of City streets. Revenues for this fund come from state highway taxes and grants.

Debt Service Fund - This fund is used to repay debts the City has collected, including principal, interest, and other costs.

Harrisburg Redevelopment Agency Fund – This fund accounts for the General Fund revenues and expenditures of the Redevelopment Agency.

Additionally, the City also reports non-major funds within the governmental fund type.

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Non-major special revenue funds include Community & Economic Development Fund, Office Equipment Fund, Equipment Reserve Fund, Library Fund, Bike Path Reserve Fund, Storm Drain Reserve Fund, Transportation SDC Fund, Parks SDC Fund, Storm SDC Fund, Water SDC Fund, and Sewer SDC Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Basis of Presentation (Cont.)**

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flow. All assets and liabilities are included in the Statement of Net Position. The City has presented the following major proprietary funds:

Water Fund - The Water Fund is used to account for the provision of water services to the residents of the City. Activities of the fund include administration, operations, and maintenance of the water system and billing and collection activities.

Sewer Fund - The Sewer Fund is used to account for the provision of sewer services to the residents of the City. Activities of the fund include administration, operations, and maintenance of the sewer system and billing and collection activities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personal and contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; the basis of accounting refers to when transactions are recognized in the financial records and reported on the financial statements. The basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The financial statements are reported on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but are accepted for governmental financial reporting under Oregon law (ORS 294.333) which leaves the selection of the method of accounting to the discretion of the City. This basis of accounting involves modifications to the cash basis of accounting to report in the Statement of Net Position and Balance Sheet cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. For the Statement of Net Position, such reported balances include capital assets, payroll liabilities, and long-term liabilities arising from cash transactions. For the Balance Sheet, such reported balances include payroll liabilities arising from cash transactions.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid, and other accrued expenses and liabilities) other economic assets, deferred outflows, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event that would be reported in GAAP basis financial statements are not reported in this modified cash basis presentation, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

The City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Budgeting**

A budget is prepared for each city fund in accordance with the modified cash basis of accounting and legal requirements outlined in the Oregon local budget law. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, capital outlay, contingencies, and debt service by the fund are the levels of control. The detailed budget document, however, is required to contain more specific, detailed information for the above-mentioned expenditure categories. Appropriations lapse on June 30. Unexpected additional resources may be added to the budget by a supplemental budget and appropriations resolution. A supplemental budget may require hearings before the public, publications in newspapers, and approval by the city council. Original and supplemental budgets may be modified by using appropriations transfers between the levels of control. Such transfers require approval from the city council. The city does not utilize encumbrance accounting for budgeted funds.

Cash and Investments

For the purposes of the statement of cash flows, cash, and cash equivalents include cash on hand, checking, savings, and money market accounts, and any short-term, highly liquid investments with initial maturity dates of three months or less.

The City has adopted an investment policy requiring compliance with Oregon statutes, which authorizes the City to invest in obligations of the United States, the agencies and instrumentalities of the United States and the State of Oregon, and numerous other investment instruments.

The City's investments may consist of time certificates of deposit, banker's acceptances, commercial paper, U.S. Government Agency securities, and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). The City's investments are reported at fair value at year-end. Changes in the fair value of investments are recorded as investment earnings. The LGIP is stated at cost, which approximates fair value. The fair value of the LGIP is the same as the City's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended, non-load diversified portfolio offered to any agency, political subdivision, or public corporation of the State that by law is made the custodian of, or has control of, any fund. LGIP is included in the Oregon Short-Term Fund (OSTF) which was established by the State Treasurer.

In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Accumulated Compensated Absences**

Accumulated vested vacation and compensatory pay is accrued as it is earned. For governmental funds, compensation not expected to be liquidated with the current resources is reported as liabilities in the government-wide statements and represents a reconciling item between the fund level and government-wide presentations. In business-type funds both the current and long-term liabilities are recorded. Sick pay, which does not vest, is recognized in applicable funds when leave is taken.

Receivables

Amounts due from individuals and organizations are recorded as receivable at year-end. These amounts include charges for services rendered, or for goods and material provided by the City. All receivables are expected to be collected. Accordingly, receivables are reported at the gross amount without an allowance for uncollectible accounts.

Receivables are also recognized for property taxes and intergovernmental grants. Property taxes receivable consists of uncollected taxes levied and payable at the end of the fiscal year. All taxes are considered collectible. Consequently, no allowance for uncollectible taxes has been established. In the governmental fund financial statements, property taxes not collected within sixty days of the end of the fiscal year are reported as a deferred inflow of resources.

Deferred Inflows/Outflows of Resources:

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. Currently, the City has two items that qualify for reporting in this category, deferred pension contributions and OPEB-related deferrals.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of a net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category, deferred earnings on pension assets and OPEB-related deferrals.

In the governmental funds' balance sheet, a different category of deferred inflow of resources, delinquent property tax revenue not available, is reported. Property taxes levied and considered receivable at the end of the fiscal year, but not collected within sixty days of the end of the fiscal year, are reported in this category. These amounts are recognized as an inflow of resources (revenue) in the period that the amounts become available.

Inventory

Inventories are valued at cost, which approximates market value, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased. The costs of proprietary fund-type inventories are recorded as expenditures when consumed rather than when purchased.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Restricted Assets and Liabilities**

Certain resources are set aside and restricted for future bond payments and related liability; these resources are segregated in the statement of net position and are classified as restricted assets on the Statement of Net Position because their use is limited. For the fiscal year ended June 30, 2024, the City had sinking funds for debt service of \$276,424 in restricted assets.

Long-Term Debt

All bonds and capital leases to be paid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. Amounts of the long-term debt due within the following fiscal year are included in the current liabilities section of the Statement of Net Position.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures. The accounting for proprietary funds is the same in fund financial statements as it is in the government-wide statements.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the fund financial statements for proprietary funds. Purchased or constructed capital assets are reported at cost or estimated cost when original cost is not available. Donated capital assets are valued at their estimated fair market value on the date received. Maintenance and repairs of capital assets that do not significantly extend the useful life of an asset are not capitalized but rather are charged to expenditures in the funds.

Assets capitalized have an original cost of \$5,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method.

The estimated useful lives are as follows:

Buildings and Improvements	10-50 years
Machinery and Equipment	3-20 years
Vehicles	5-10 years
Water and Sewer Systems	20-50 years
Infrastructure	25-35 years

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as well as disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Equity Classifications:***Government-wide Statements and Proprietary Fund Financial Statements*

Equity is classified as net position, which represents the difference between assets and liabilities, and deferred accounts. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

The City’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Governmental Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable**: This classification includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. The City did not have any nonspendable resources as of June 30, 2024.
- **Restricted**: This classification includes fund balance amounts that are constrained for specific purposes which are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The City has restricted funds for public works projects, capital projects and debt service.
- **Committed**: This classification includes fund balance amounts that are constrained for specific purpose that are internally imposed by the government through resolution of the highest level of decision-making authority, the City Council, and does not lapse at year-end. The City has committed resources as of June 30, 2024.
- **Assigned**: This classification includes fund balance amounts that are intended to be used for specific purposes that are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to selected staff members or through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned**: This classification includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories, and negative fund balances of other governmental funds.

The City’s policy is to use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of the constrained fund balances.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**Property Taxes**

The assessment date for the tax year is July 1. Personal and real property taxes are a lien on July 1. Total personal property tax becomes due and is delinquent when any installment is not paid by its due date. Real property tax is due and payable on November 15. However, a taxpayer may pay real property taxes in three equal installments, due the 15th day of November, February, and May. Real property taxes become delinquent if not paid by May 15.

Inter-Fund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers in the fund financial statements. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement Fund (OPERF) and the Oregon Public Service Retirement Plan (OPSRP) and additions to/deductions from OPERF's and OPSRP's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CASH AND INVESTMENTS:

For a discussion of deposit and investment policies and other related information, see the Cash and Investments note under the Summary of Significant Accounting Policies.

The City follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by state statutes. These restrictions are summarized in the Cash and Investments note under the Summary of Significant Accounting Policies.

Investments, including amounts held in pool cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market prices, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

Deposits - All cash is deposited in compliance with Oregon statutes. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. FDIC insurance of \$250,000 applies to the deposits in each depository. ORS 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Oregon Public Funds Collateralization Program (PFCP). Where balances continually exceed \$250,000, ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's website.

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

CASH AND INVESTMENTS (Cont.):

Custodial Credit Risk for Deposits - Custodial credit risk for deposits exists when, in the event of a depository failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk.

As of June 30, 2024, the reported amount of the City's deposits was \$386,919.51 and the bank balance was \$412,859.80. Of the bank balance, the entire amount was insured by the FDIC or covered by the collateral held in a multiple financial institutions collateral pool administered by the Oregon State Treasurer.

Investments - Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bank-er's acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Governmental Investment Pool. The City has no credit risk policy or investment policy that would further limit its investment choices.

Credit Risk - Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to fulfill its obligations. As of June 30, 2024, the City's investment in the Oregon State Treasurer's Local Government Investment Pool (LGIP) was unrated.

As of June 30, 2024, the City's investments in financial institutions are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Oregon State Treasurer's Local Government Investment Pool (LGIP)	\$ 14,026,379	N/A
Total Investments	<u>\$ 14,026,379</u>	

Investments in the LGIP and federal agency notes do not require disclosure of credit rating quality.

Concentration of Credit Risk - An increased risk of loss occurs as more investments are acquired from one issuer. This results in a concentration of credit risk. The City places no limit on the amount that may be invested in any one issuer. More than 5 percent of the City's investments are in the Oregon State Treasurer's Local Government Investment Pool (LGIP). This investment is 100% of the City's total investment.

RECEIVABLES:

The following is a summary of receivable balances reported on the statement of net position as of June 30, 2024:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Loans	218,842	-
Total	<u>\$ 218,842</u>	<u>\$ -</u>

CITY OF HARRISBURG

1.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

CAPITAL ASSETS:

The following is a summary of governmental capital asset activity for the fiscal year ended June 30, 2024:

<u>Governmental Activities</u>	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
Assets not being depreciated:				
Land	\$ 520,438	\$ -	\$ -	\$ 520,438
Construction in Progress	15,656	70,615	-	86,271
Total	536,094	70,615	-	606,709
Assets being depreciated:				
Land Improvement	651,697	-	-	651,697
Building and Building Improvement	1,188,717	-	-	1,188,717
Machinery and Equipment	685,771	-	-	685,771
Infrastructure	10,680,912	305,428	-	10,986,340
Total Depreciable Assets	13,207,098	305,428	-	13,512,526
Less: Accumulated Depreciation				
Land Improvement	402,834	22,549	-	425,383
Building and Building Improvement	459,410	26,745	-	486,155
Machinery and Equipment	484,065	37,673	-	521,738
Infrastructure	2,654,879	343,388	-	2,998,266
Total Accumulated Depreciation	4,001,188	430,354	-	4,431,542
Net Value of Capital Assets Being Depreciated	9,205,910	(124,926)	-	9,080,984
Total Governmental Activities -- Net Value of Capital Assets	<u>\$9,742,004</u>	<u>\$ (54,311)</u>	<u>\$ -</u>	<u>\$ 9,687,692</u>
Depreciation expense was charged to the functions of governmental activities as follows:				
General Government		\$ 18,086		
Public Safety		11,992		
Public Works		373,398		
Culture and Recreation		26,879		
Total Depreciation Expense		<u>\$ 430,354</u>		

CITY OF HARRISBURG**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2024

CAPITAL ASSETS (Cont.):

The following is a summary of business-type capital asset activity for the fiscal year ended June 30, 2024:

Business-Type Activities	Beginning Balances	Additions	Deletions	Ending Balances
Assets not being depreciated:				
Land	\$ 533,872	\$ -	\$ -	\$ 533,872
Construction in Progress	1,387,748	259,557	-	1,647,305
Total	1,921,620	259,557	-	2,181,177
Assets being depreciated:				
Utility Systems	16,709,933	230,410	-	16,940,343
Machinery and Equipment	662,938	-	-	662,938
Total Depreciable Assets	17,372,871	230,410	-	17,603,281
Less: Accumulated Depreciation				
Utility Systems	8,909,795	392,559	-	9,302,354
Machinery and Equipment	549,230	37,009	-	586,239
Total Accumulated Depreciation	9,459,025	429,568	-	9,888,593
Net Value of Capital Assets Being Depreciated	7,913,846	(199,158)	-	7,714,688
Total Business-Type Activities -- Net Value of Capital Assets	<u>\$ 9,835,466</u>	<u>\$ 60,399</u>	<u>\$ -</u>	<u>\$ 9,895,865</u>
Total Net Value of Capital Assets of Primary Government	<u>\$ 19,577,470</u>	<u>\$ 6,087</u>	<u>\$ -</u>	<u>\$ 19,583,557</u>

Depreciation expense was charged to the functions of business-type activities as follows:

Water	\$ 181,197
Sewer	248,371
Total Depreciation Expense	<u>\$ 429,568</u>

LONG-TERM DEBT:

In the following paragraphs, long-term debt information is presented separately concerning governmental and business-type activities.

Governmental Activities:

On August 24, 2017, the City issued \$930,000 in General Obligation Refunding Bonds, Series 2017 held by US Bank with an interest rate of 3.00 to 4.00% annually and maturity in the fiscal year 2039 to refinance the November 1, 2000, General Obligation Bonds held by USDA Rural Development for Water System Improvements that had an original balance of \$1,174,000 and an interest rate of 4.75.

On August 24, 2017, the City issued \$2,405,000 in Full Faith and Credit Obligations, Series 2017, entered with US Bank for HRA development projects with an interest rate between 2% and 4%.

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

LONG-TERM DEBT (Cont.):**Business-Type Activities:**

On August 21, 2019, the City issued General Obligation Bonds, Series 2019 to finance capital costs related to the City's water system for \$7,420,000. The Bonds are held by US Bank and carry an interest rate between 3.0 and 4.25%. Interest payments are due June 1 and December 1 with principal payment due June 1 of each year, with the first interest payment due December 1, 2019.

On August 24, 2017, the City issued \$2,405,000 in Full Faith and Credit Refunding Obligations, Series 2017, entered with US Bank for the refinancing of USDA Revenue Bonds for Sewer Projects with an interest rate between 2% and 4%.

The table below presents the current year's changes in those obligations and the current portions due for each issue.

CITY OF HARRISBURG**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS****For the Fiscal Year Ended June 30, 2024**

	Outstanding Balance July 1, 2023	Reductions/ Adjustments	Interest Paid	Outstanding Balance June 30, 2024	Due Within One Year
Governmental Long-Term Debt					
Bonds Payable:					
General Obligation Refunding Bond, Series 2017	\$ 725,000	\$ 35,000	\$ 27,500	\$ 690,000	\$ 35,000
Full Faith and Credit Project Bond, Series 2017 -					
HRA Development Projects	2,285,000	125,000	91,400	2,160,000	130,000
General Obligation Bonds, Series 2019	7,200,000	70,000	297,562	7,130,000	85,000
Total Bonds Payable	<u>10,210,000</u>	<u>230,000</u>	<u>416,462</u>	<u>9,980,000</u>	<u>250,000</u>
Total Governmental Long-Term Debt	<u>10,210,000</u>	<u>230,000</u>	<u>416,462</u>	<u>9,980,000</u>	<u>250,000</u>
Bond Issuance Premiums	<u>1,102,522</u>	<u>53,265</u>	<u>-</u>	<u>1,049,257</u>	<u>-</u>
Governmental Long-Term Debt net of Unamortized Premiums	<u>\$ 11,312,522</u>	<u>\$ 283,265</u>	<u>\$ 416,462</u>	<u>\$ 11,029,257</u>	<u>\$ 250,000</u>
	Outstanding Balance July 1, 2023	Reductions/ Adjustments	Interest Paid	Outstanding Balance June 30, 2024	Due Within One Year
Business-Type Long-Term Debt					
Bonds Payable:					
Full Faith and Credit Refunding Bond, Series 2017	1,785,000	50,000	71,400	1,735,000	50,000
Total Business-Type Long-Term Debt	<u>1,785,000</u>	<u>50,000</u>	<u>71,400</u>	<u>1,735,000</u>	<u>50,000</u>
Bond Issuance Premiums	<u>151,379</u>	<u>6,307</u>	<u>-</u>	<u>145,072</u>	<u>-</u>
Business-Type Long-Term Debt net of Unamortized Premiums	<u>\$ 1,936,379</u>	<u>\$ 56,307</u>	<u>\$ 71,400</u>	<u>\$ 1,880,072</u>	<u>\$ 50,000</u>

CITY OF HARRISBURG

1.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

LONG-TERM DEBT (Cont.):

The debt service requirements on the above debt are as follows:

General Obligation and Full Faith and Credit Bonds:

Due Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 300,000	\$ 477,013	\$ 777,013
2026	330,000	465,363	795,363
2027	350,000	452,563	802,563
2028	370,000	438,963	808,963
2029	400,000	424,163	824,163
2030 - 2034	2,470,000	1,856,413	4,326,413
2035 - 2039	2,950,000	1,298,813	4,248,813
2040 - 2044	3,015,000	720,975	3,735,975
2045 - 2049	1,530,000	97,750	1,627,750
Total	<u>\$ 11,715,000</u>	<u>\$ 6,232,013</u>	<u>\$ 17,947,013</u>

The City has no unused lines of credit.

The City has no assets that are specifically pledged as collateral for any of the debt.

For further detail on debt service, see the 'Schedule of Long-Term Debt Transactions' in the Other Supplementary Data section of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN:

The City of Harrisburg offers various retirement plans to qualified employees as described below.

Name of Pension Plan

The City of Harrisburg participates with other state agencies in the Oregon Public Employees Retirement System (OPERS) which is a cost-sharing multiple-employer defined benefit pension plan.

Description of Benefit Terms**Plan Benefits**

OPERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (PERS Board) to administer and manage the System.

1. Tier One/Tier Two Retirement Benefit (Chapter 238). OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan portion of OPERS is closed to new members hired on or after August 29, 2003.

Pension Benefits

The OPERS retirement allowance is payable monthly for life. Members may select from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years, or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

During the 2019 Legislative session, Senate Bill 1049 was approved and signed into law by the governor. Under Senate Bill 1049, several components of the bill have significantly impacted the System, and the bill continues to be implemented.

1. Employer Programs Project (effective July 1, 2019): established the Employer Incentive Fund (EIF) Program, which allows eligible employers to receive matching funds if they apply and make a qualifying deposit into a side account.
2. Salary Limit Project: A new limitation on subject final average salary used for PERS benefit calculations and contributions is used to determine member IAP contributions, employer contributions to fund the pension program, and the Final Average Salary (FAS) used in calculating retirement benefits under formula methods was added, (\$225,533 as of January 1, 2024). This amount is indexed annually to the Consumer Price Index (CPI).

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

3. Work After Retirement Project (effective January 1, 2020): The 1,039-hour Work After Retirement limit for all PERS retirees is removed for calendar years 2020 through 2024. If a member retires on or after normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations. If a member retires earlier than normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations if the date of their employment is more than six months after their retirement date.
4. Member Redirect Project (effective July 1, 2020): For all currently employed Tier One/Tier Two and OPSRP members earning \$3,570/month in House Bill 2906 as of June 2023), a portion of their 6 percent monthly IAP contributions will be redirected to an "Employee Pension Stability Account." The Employee Pension Stability Account will be used to pay for part of the member's future pension benefit.
 - Tier One/Tier Two members: 2.5 percent of each member's IAP contribution amount, currently contributed to the IAP, (whether paid by the member or employer) will start going into an Employee Pension Stability Account (EPSA). The remainder will continue to go to the member's existing IAP account.
 - Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full, 6 percent contribution to the IAP.
5. Member Choice Project (effective January 1, 2021): IAP accounts are currently invested in Target-Date Funds based on a member's birth year. Beginning in 2021, members may choose to invest their IAP balance in a fund that is more reflective of their risk tolerance than the default based on their age.
6. Additionally, the Legislature directed the PERS Board to enact a one-time re-amortization of Tier 1/Tier 2 UAL over 22 years. This means that, effective with the December 31, 2019, rate-setting valuation, the entire unamortized Tier 1/Tier 2 UAL for each rate pool and independent employer will be re-amortized over a 22 year period as a level percentage of projected future payroll.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by an OPERS employer at the time of death,
- the member died within 120 days after termination of OPERS-covered employment,
- the member died as a result of injury sustained while employed in an OPERS-covered job, or
- the member was on an official leave of absence from an OPERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including OPERS judge members) for disability benefits regardless of the length of OPERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

2. OPSRP Defined Benefit Pension Program (OPSRP DB). The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

During the 2019 Legislative session, Senate Bill 1049 was approved and signed into law by the governor. Under Senate Bill 1049, several components of the bill have significantly impacted the System, and the bill continues to be implemented.

1. Employer Programs Project (effective July 1, 2019): established the Employer Incentive Fund (EIF) Program, which allows eligible employers to receive matching funds if they apply and make a qualifying deposit into a side account.
2. Salary Limit Project: A new limitation on subject final average salary used for PERS benefit calculations and contributions is used to determine member IAP contributions, employer contributions to fund the pension program, and the Final Average Salary (FAS) used in calculating retirement benefits under formula methods was added (\$225,533 as of January 1, 2023). This amount will be indexed annually to the Consumer Price Index (CPI).
3. Work After Retirement Project (effective January 1, 2020): The 1,039-hour Work After Retirement limit for all PERS retirees is removed for calendar years 2020 through 2024. If a member retires on or after normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations. If a member retires earlier than normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations if the date of their employment is more than six months after their retirement date.
4. Member Redirect Project (effective July 1, 2020): For all currently employed Tier One/Tier Two and OPSRP members earning \$3,570/month in House Bill 2906 as of June 2023), a portion of their 6 percent monthly IAP contributions will be redirected to an "Employee Pension Stability Account." The Employee Pension Stability Account will be used to pay for part of the member's future pension benefit.
 - OPSRP members: 0.75 percent of each member's contribution, currently contributed to the IAP, (whether paid by the member or employer) will start going into their EPSA. The remaining 5.25 percent of the members' contribution will continue to go to the member's existing IAP account.
 - Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full, 6 percent contribution to the IAP.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

5. Member Choice Project (effective January 1, 2021): IAP accounts are currently invested in Target-Date Funds based on a member's birth year. Beginning in 2021, members may choose to invest their IAP balance in a fund that is more reflective of their risk tolerance than the default based on their age.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

3. Individual Account Program (IAP).*Benefit Terms*

The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400.

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

4. Postemployment Healthcare Benefits.

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing, multiple-employer OPEB plan for 897 participating employers. The plan was closed to new entrants hired on or after August 29, 2003.

To be eligible to receive this monthly payment toward the premium costs, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):**Description of Funding and Contributions for PERS Benefit Plans**

OPERS' funding policy provides for periodic member and employer contributions at rates established by the Public Employees Retirement Board, subject to limits set in statute. Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to OPERS are calculated based on creditable compensation for active members reported by employers. The rates established for member and employer contributions were approved based on the recommendations of the System's third-party actuary. The contribution rate for every employer has at least two major components; Normal Cost Rate and Unfunded Actuarial Liability (UAL) Rate.

The City's employer contributions for the year ended June 30, 2023 were \$236,869 excluding amounts to fund employer specific liabilities.

The contribution rates in effect for the period July 1, 2021 to June 30, 2023 are: Tier1/Tier2 – 23.27%, OPSRP General Service – 21.14%, and OPSRP Fire and Police – 25.93%.

Member Contributions

Beginning January 1, 2004, all member contributions, except for contributions by judge members, were placed in the OPSRP Individual Account Program (IAP). Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf.

During FY 2023-2024, approximately \$49,063 in employee IAP contributions were paid or picked up by the City.

Employer Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and OPEB (Other Post Employment Benefit) Plans. Employer contribution rates during the period were based on the December 31, 2019, actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivisions have made supplemental unfunded actuarial liability payments, and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6%) contributions. Re-employed retirees do not accrue additional benefits while they work after retirement.

For **Oregon PERS Defined Benefit Plans**, Effective July 1, 2021, the contribution rate for State Agencies was 20.36%, the State and Local Government Rate Pool 28.08%, Schools 27.54%, Cities 28.64% and Judiciary 24.56% of PERS-covered salaries.

For **Oregon PERS OPSRP Pension Program**, all OPERS employers with OPSRP Pension Program members are actuarially pooled and share the same contribution rate. The employer rates effective July 1, 2021, through June 30, 2023, are 10.33% for General Service employees, and 14.69% for Police and Fire employees of covered salaries. Each of these rates includes a component related to disability benefits for General Service and Police and Fire members.

Members of OPSRP are required to contribute 6.0% of their salary covered under the plan which is invested in the IAP. For employees in Tier One / Tier two, the Employer makes this contribution on behalf of its members.

Pension Plan CAFR/ ACFR

Oregon PERS produces an independently audited ACFR which can be found at:
www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

For **Oregon PERS Postemployment Benefit Plans**, for the fiscal year ended June 30, 2023, PERS employers contributed 0.05% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No UAL rate was assigned for the RHIA program as it was funded at over 100% as of December 31, 2019. These rates were based on the December 31, 2019, actuarial valuation.

Employer contributions are advance-funded on an actuarially determined basis. There is no inflation assumption for RHIA postemployment benefits because the payment amount is set by statute and is not adjusted for increases in healthcare costs.

ORS 238.415 established the Retiree Health Insurance Premium Account (RHIPA) and requires the Board on or before January 1 of each year to calculate the average difference between the health insurance premiums paid by retired state employees under contracts entered into by the Board and health insurance premiums paid by active state employees.

For **OPSRP Pension Program**, all OPERS employers with OPSRP Pension Program members are actuarially pooled and share the same contribution rate. Each of these rates includes a component related to disability benefits for General Service and Police and Fire members.

Pension Plan CAFR/ ACFR

Oregon PERS produces an independently audited ACFR which can be found at:
www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

Actuarial Valuations

The employer contribution rates effective July 1, 2023, through June 30, 2025, were set using the Entry Age Normal actuarial cost method.

For the Tier One/Tier Two component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years by ongoing Board policy. However, upon passage of Senate Bill 1049, the Legislature directed the PERS Board to enact a one-time re-amortization of Tier 1/Tier 2 UAL over 22 years. This means that, effective with the December 31, 2019 rate-setting valuation, the entire unamortized Tier 1/Tier 2 UAL for each rate pool and independent employer will be re-amortized over a 22 year period as a level percentage of projected future payroll.

For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over the same period of years.

For the Postemployment Healthcare component, the RHIA plan fiduciary net position balance represents the program's accumulation of employer contributions and investment earnings less premium subsidies and administrative expenses. No UAL rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019. Typically, PERS employers contribute an actuarially determined percent of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years.

CITY OF HARRISBURG

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:	
Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on July 20, 2021.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

Depletion Date Projection

GASB 67 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 67 (paragraph 43) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 67 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

OIC Target and Actual Investment Allocation as of June 30, 2023

Asset Class/Strategy	OIC Policy Range	OIC Target Allocation	Asset Class/Strategy	Actual Allocation ²
Debt Securities	22.0% - 30.0%	25.0%	Debt Securities	20.0%
Public Equity	22.5% - 32.5%	27.5%	Public Equity	23.3%
Real Estate	9.0% - 16.5%	12.5%	Real estate	13.6%
Private Equity	17.5% - 27.5%	20.0%	Private Equity	26.5%
Real Assets	2.5% - 10.0%	7.5%	Real Assets	9.1%
Diversifying Strategies	2.5% - 10.0%	7.5%	Diversifying Strategies	5.0%
Opportunity Portfolio ¹	0.0% - 5.0%	0.0%	Opportunity Portfolio	2.5%
Total		100%	Total	100%

¹Opportunity Portfolio is an investment strategy. Up to 5% of total Fund assets may be invested in it.

²The target allocation of Debt Securities is increased by 5% and Public Equity is reduced by 2.5% from FY2022, and the allocation to Risk Parity is eliminated.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):*Long-Term Expected Rate of Return*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the Oregon PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below.

<u>Long Term Expected Rate of Return</u>¹				
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u> ²	<u>20-Year Annualized Geometric Mean</u>	<u>Annual Standard Deviation</u>
Global Equity	27.50%	8.57%	7.07%	17.99%
Private Equity	25.50%	12.89%	8.83%	30.00%
Core Fixed Income	25.00%	4.59%	4.50%	4.22%
Real Estate	12.25%	6.90%	5.83%	15.13%
Master Limited Partnerships	0.75%	9.41%	6.02%	27.04%
Infrastructure	1.50%	7.88%	6.51%	17.11%
Hedge Fund of Funds - Multistrategy	1.25%	6.81%	6.27%	9.04%
Hedge Fund Equity - Hedge	0.63%	7.39%	6.48%	12.04%
Hedge Fund - Macro	5.62%	5.44%	4.83%	7.49%
Assumed Inflation - Mean			2.35%	1.41%

¹Based on the Oregon Investment Council's (OIC) Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on January 25, 2023.

²The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

Sensitivity Analysis

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Employer's proportionate share of the net pension liability	\$ 2,290,252	\$ 1,386,509	\$ 630,172

NOTES TO THE BASIC FINANCIAL STATEMENTSJune 30, 2024

PENSION PLAN (Cont.):**Changes Since Last Valuation**

A summary of key changes implemented after the December 31, 2021 valuation, which was used in the 2023 PERS ACFR. Changes are described briefly below. Additional detail and a comprehensive list of changes in methods and assumptions can be found in the 2020 Experience Study for the System, which was published on July 20, 2021, which can be found at: [2020-Experience-Study.pdf \(oregon.gov\)](#)

Changes in Actuarial Methods and Allocation Procedures

There were no changes in actuarial methods and allocation procedures since the December 31, 2020 actuarial valuation.

Changes in Assumptions

The merit/longevity component assumption of individual member salary increases were updated for all groups, including adding a select assumption of an additional 2% for all members for two years.

The mortality improvement projection scale applied to all groups is based on 60-year unisex average mortality improvements by age. The assumption was updated to reflect the most recent publicly available data at the time of the latest experience study.

Termination, disability and retirement rates were updated for some groups to more closely match observed and anticipated future experience.

Assumptions for unused sick leave and vacation pay were updated.

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

Mortality Rates

A summary of the current assumed mortality rates and recommended changes is shown below:

Assumption	Recommended December 31, 2020 and 2021 Valuations	Recommended December 31, 2022 and 2023 Valuations
Healthy Annuitant Mortality	Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale	Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale
School District male	Blend 80% Teachers and 20% General Employees, no set back	No change
Other General Service male (and male beneficiary)	General Employees, set back 12 months	No change
Police & Fire male	Public Safety, no set back	No change
School District female	Teachers, no set back	No change
Other female (and female beneficiary)	General Employees, no set back	No change
Police & Fire female	Public Safety, set back 12 months	No change
Disabled Retiree Mortality	Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale	Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale
Police & Fire male	Blended 50% Public Safety, 50% Non-Safety, no set back	No change
Other General Service male	Non-Safety, set forward 24 months	No change
Police & Fire female	Blended 50% Public Safety, 50% Non-Safety, no set back	No change
Other General Service female	Non-Safety, set forward 12 months	No change
Non-Annuitant Mortality	Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale	Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale
School District male	125% of same table and set back as Non-Disabled Annuitant assumption	No change
Other General Service male	115% of same table and set back as Non-Disabled Annuitant assumption	No change
Police & Fire male	100% of same table and set back as Non-Disabled Annuitant assumption	125% of same table and set back as Non-Disabled Annuitant assumption
School District female	100% of same table and set back as Non-Disabled Annuitant assumption	No change
Other General Service female	125% of same table and set back as Non-Disabled Annuitant assumption	No change
Police & Fire female	100% of same table and set back as Non-Disabled Annuitant assumption	No change

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):**Changes Subsequent to the Measurement Date**

There were no changes subsequent to the measurement date, that we are aware of.

Deferred Items

Deferred items are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the measurement period ending June 30, 2022, employers will report the following deferred items:

- A difference between expected and actual experience, which is being amortized over the remaining service lives of all plan participants, including retirees. One year of this amortization is included in the employer's total pension expense for the measurement period.

Employer Contributions

OPERS includes accrued contributions when due pursuant to legal requirements, as of June 30 in its Statement of Changes in Fiduciary Net Position.

Beginning with fiscal year 2016, OPERS will be able to report cash contributions and UAL side account amortization by employer and will publish this information on the OPERS Website. Prior to fiscal year 2016, contributions to the OPSRP Defined Benefit plan were not accounted for by employer, as all employers were pooled for actuarial purposes.

Elements of Changes in Net Position

This information can be found in the Schedule of Changes in Net Pension Liability found on page 96, of the June 30, 2023 Oregon PERS ACFR. www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

Pension Liabilities/(Assets), Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

Under the modified cash basis of accounting, pension related liabilities and deferred outflows and inflows are not recorded in the financial statements. Had the City used the accrual basis of accounting they would have reported liability of \$1,386,509 for its proportionate share of the net pension liability. The net pension liability/(asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on a projection of the employer's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the employer's proportion was 0.00740234%. For the year ended June 30, 2024, the City recognized pension expense of \$188,936 on the modified cash basis of accounting.

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

PENSION PLAN (Cont.):

As of June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 67,805	\$ 5,498
Changes of assumptions	123,169	918
Net difference between projected and actual earnings on investments	24,921	-
Changes in proportionate share	130,101	163,530
Differences between employer contributions and employer's proportionate share of system contributions	<u>3,577</u>	<u>96,486</u>
Total Deferred Outflows/Inflows	\$ 349,573	\$ 266,432
Post-measurement date contributions	236,869	N/A
Total Deferred Outflow/(Inflow) of Resources	<u>\$ 586,442</u>	<u>\$ 266,432</u>
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		<u>83,141</u>

Contributions of \$236,869, for PERS defined benefits, were made subsequent to the measurement date, but prior to the end of the District's reporting period. These contributions, which are reported as deferred outflows of resources related to pensions, will be included as a reduction of the net pension liability in next fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense/(income) as follows:

<u>Employer subsequent fiscal years</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</u>
1st Fiscal Year	\$ (30,529)
2nd Fiscal Year	(85,442)
3rd Fiscal Year	124,534
4th Fiscal Year	61,142
5th Fiscal Year	<u>13,436</u>
Total	<u>\$ 83,141</u>

As a result of the use of the modified cash basis of accounting in this report the amount of net pension liability will not be reported on the Statement of Net Position.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA:***Oregon Public Employees Retirement Systems' (OPERS) Retiree Health Insurance Account (RHIA)*****Plan Description**

The City contributes to the Oregon Public Employees Retirement Systems' (OPERS) Retiree Health Insurance Account (RHIA), a cost-sharing multiple-employer defined benefit post-employment healthcare plan administered by the Oregon Public Employees Retirement Board (OPERB). The plan, which was established under Oregon Revised Statutes 238.420, provides a payment of up to \$60 per month towards the costs of health insurance for eligible OPERS retirees. RHIA post-employment benefits are set by state statute. The plan was closed to new entrants hired on or after August 29, 2003.

To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Employer contributions are advance-funded on an actuarially determined basis. There is no inflation assumption for RHIA postemployment benefits because the payment amount is set by statute and is not adjusted for increases in healthcare costs.

A comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377, or by accessing the OPERS web site at www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf.

Funding Policy

Participating employers are contractually required to contribute at a rate assessed bi-annually by the OPERB. For the fiscal year ended June 30, 2024, PERS employers contributed 0.05% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial liability (UAL) rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019. Typically, PERS employers contribute an actuarially determined percent of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. These rates were based on the December 31, 2019, actuarial valuation.

Contributions

The City's contributions to OPERS' RHIA for the years ended June 30, 2024, 2023, and 2022 were \$3, \$101 and \$105 respectively, which equaled the required contributions for the year.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost Sharing Multiple Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2023. That independently audited report was dated June 30, 2023 and can be found at: www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA (Cont.):

Actuarial Methods and Assumptions - OPEB Plans - RHIA	
	RHIA
Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5% Disabled retirees: 15%
Healthcare cost trend rate	Not applicable
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA (Cont.):

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Table 31 on page 74 shows Milliman's assumptions for each of the asset classes in which the plans were invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown on page 74. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major class, calculated using both arithmetic and geometric means, see Pension Plan note disclosure above or the PERS' audited financial statements at:

www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

Sensitivity Analysis

The following presents the employer's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the employer's proportionate share of the OPEB liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease	Discount Rate	1% Increase
	5.90%	6.90%	7.90%
Employer's proportionate share of the net OPEB liability	\$ (16,976)	\$ (18,675)	\$ (20,133)

OPEB Liabilities/(Assets), OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2024, the City reported a net OPEB RHIA liability/(asset) of \$(18,675) for its proportionate share of the net OPEB RHIA liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2023, and the total OPEB RHIA liability/(asset) used to calculate the net OPEB RHIA liability/(asset) was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), The City's proportion of the net OPEB RHIA liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2023, the City's proportion was 0.00510017 percent. OPEB RHIA expense/(income) recorded for the year ended June 30, 2024 was \$(5,094).

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA:

On June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 469
Changes of assumptions	-	201
Net difference between projected and actual earnings on investments	53	-
Changes in proportionate share	-	1,801
Total Deferred Outflows/Inflows	\$ 53	\$ 2,471
Post-measurement date contributions	3	N/A
Total Deferred Outflow/(Inflow) of Resources	<u>\$ 56</u>	<u>\$ 2,471</u>
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		<u>(2,418)</u>

Contributions of \$3 were made subsequent to the measurement date, but prior to the end of the City's reporting period. These contributions, which are reported as deferred outflows (inflows) of resources related to OPEB, will be included as a reduction of the net OPEB liability in next fiscal year.

Deferred outflows of resources and deferred inflows of resources related to OPEB's will be recognized in OPEB expense as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (2,323)
2nd Fiscal Year	(1,033)
3rd Fiscal Year	690
4th Fiscal Year	248
Total	<u>\$ (2,418)</u>

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2023, Measurement Date that meet this requirement and thus require a brief description under the GASB standard.

As a result of the use of the modified cash basis of accounting in this report the amount of net OPEB liability (asset) for RHIA will not be reported on the Statement of Net Position

CITY OF HARRISBURG

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) CIS (IRSP):

Retiree Healthcare Insurance Premiums Subsidy

Plan Description

The City operates a single employer retiree benefit plan through the Citycounty Insurance Services that provides post-employment health, dental vision and life insurance benefits to eligible employees and their spouses. The City is required by Oregon Revised Statutes 243.303 to provide retirees and their dependents with group health insurance from the date of retirement to age 65 at the same rate provided to current employees. Premiums for retirees are tiered and based upon the premium rates available to active employees. The retiree is responsible for any portion of the premiums not paid by the Employer. The implicit employer subsidy is measured as the expected health care cost per retiree and dependent, less the gross premiums charged by the insurance carrier for that coverage. The subsidy is only measured for retirees and spouses younger than age 65, at which point such retirees and spouses typically become eligible for Medicare. GASB Statement 75 is applicable to the City due only to this implicit rate subsidy. This “plan” is not a stand-alone plan, and therefore, does not issue its own financial statements.

Funding Policy

When the City has retirees participating in their health insurance plan, it will, when applicable, collect insurance premiums from all retirees each month and deposit them. The City will then pay healthcare insurance premiums for all retirees at the applicable rate for each family classification.

At June 30, 2024, the City reported a net OPEB IRSP liability/(asset) of \$7,328 for its proportionate share of the net OPEB IRSP liability/(asset). The OPEB IRSP liability/(asset) was measured as of June 30, 2023, and the total OPEB IRSP liability/(asset) used to calculate the net OPEB IRSP liability/(asset) was determined by an actuarial valuation as of July 1, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), The City’s proportion of the net OPEB IRSP liability/(asset) is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2023, the City’s OPEB IRSP expense/(income) for the year ended June 30, 2024 was \$1,350.

Actuarial Methods and Assumptions - The City engaged an actuary to perform an evaluation as of July 1, 2022, using entry age normal Actuarial Cost Method. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date:

Fiscal Year Ending	June 30, 2022	June 30, 2023	June 30, 2024
Discount Rate	2.16%	3.54%	3.65%
Other Key Actuarial Assumptions and Methods			
Valuation date	July 1, 2020	July 1, 2022	July 1, 2022
Measurement date	June 30, 2021	June 30, 2022	June 30, 2023
Inflation	2.50%	2.40%	2.40%
Salary increases	3.50%	3.40%	3.40%
Withdrawal, retirement, and mortality rates	December 31, 2019 Oregon PERS valuation	December 31, 2021 Oregon PERS valuation	December 31, 2021 Oregon PERS valuation
Election and Lapse Rates	40% of eligible employees 60% of male members and 35% of females members will elect spouse coverage. 5% annual lapse rate	35% of eligible employees 60% of male members and 35% of females members will elect spouse coverage. 5% annual lapse rate	35% of eligible employees 60% of male members and 35% of females members will elect spouse coverage. 5% annual lapse rate
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) CIS (IRSP) (Cont.):

Discount Rate

Under GASB 75, unfunded plans must use a discount rate that reflects a 20-year tax-exempt municipal bond yield or index rate. The assumptions in this report reflect the Bond Buyer 20-Year General Obligation Bond Index. The discount rate in effect for the June 30, 2023, reporting date 3.54%, and the discount rate in effect for the June 30, 2024 reporting date is 3.65%.

Health Care Cost Trend

The assumed medical and vision costs will increase 4.25% in the first year (July 1, 2022, premiums compared with July 1, 2021 premiums). In future years, the medical and vision cost trend varies between 6.75% and 3.75%.

Withdrawal, Retirement and Mortality Rates

They are generally using the rates adopted by the Oregon Public Employees Retirement System (OPERS) for its December 31, 2021, actuarial valuation of retirement benefits.

Election and Lapse Rates

They have assumed that a portion of future retirees and their spouses' elect benefits, and that some of those later lapse (drop) from those benefits. The assumptions are based on historical data for similar benefits for other public employers in Oregon. For larger employers, they also consider specific historical experience; and for unique arrangements they consider the incentives provided by those arrangements.

Sensitivity Analysis

The following presents the total OPEB IRSP liability of the Plan, calculated using the disclosure discount rate as well as what the Plan's total OPEB IRSP liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability from Implicit Rate Subsidy	\$ 46,487	\$ 43,510	\$ 40,654
Trend Rate	1% Decrease	Trend Rate	1% Increase
Total OPEB liability from Implicit Rate Subsidy	\$ 39,047	\$ 43,510	\$ 48,711

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) CIS (IRSP) (Cont.):**Participation**

The following table represents the number of the City's covered participants at the time of the actuarial study:

Count as of Actuarial date 7/1/2022	PERS Police & Fire	PERS General Service	Total
Number of Members			
Active	0	11	11
Retired Members	0	0	0
Spouses of Ineligible Retirees	0	0	0
Total Participants	0	11	11
Spouses of Eligible Retirees	0	0	0

Changes in Net OPEB CIS IRSP Liability

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance as of June 30, 2023	\$ 39,028
Changes for the year:	
Service Cost	3,355
Interest	1,499
Effect of assumptions or other inputs	(303)
Benefit payments	(69)
Net OPEB Liability at June 30, 2024	\$ 43,510

Components of OPEB IRSP Expense

OPEB Expense	July 1, 2023 to June 30, 2024
Service cost	3,355
Interest on total OPEB liability	1,499
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(1,024)
Recognition of assumption changes	(248)
OPEB Expense	\$ 3,582

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

OTHER POST-EMPLOYMENT BENEFITS (OPEB) CIS (IRSP) (Cont.):**Schedule of Deferred Inflows and Outflows of Resources for OPEB CIS IRSP**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 5,737
Changes of assumptions or inputs	<u>1,668</u>	<u>4,595</u>
Total Deferred Outflows/Inflows	\$ 1,668	\$ 10,332
Post-measurement date contributions	-	N/A
Total Deferred Outflow/(Inflow) of Resources	<u>\$ 1,668</u>	<u>\$ 10,332</u>
Net Deferred Outflow/(Inflow) of Resources		<u><u>(8,664)</u></u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB CIS IRSP expense as follows:

<u>Employer subsequent fiscal years</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</u>
1st Fiscal Year	\$ (1,272)
2nd Fiscal Year	(1,272)
3rd Fiscal Year	(1,324)
4th Fiscal Year	(1,816)
5th Fiscal Year	(1,838)
Thereafter	<u>(1,142)</u>
Total	<u>\$ (8,664)</u>

As a result of the use of the modified cash basis of accounting in this report the amount of net OPEB liability (asset) for CIS will not be reported on the Statement of Net Position

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

CONTINGENT LIABILITIES:

Amounts received or receivable from grantor agencies are subject to review and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such an amount, if any, to be immaterial.

The City of Harrisburg has elected the "reimbursement" basis for unemployment claims to the State of Oregon Department of Human Resources Employment Division. If a terminated employee collects unemployment compensation based on earnings from the City, the City will be required to reimburse the State of Oregon for the amount of unemployment compensation paid. Amounts billed by the State of Oregon are charged to expenditure but amounts for which the City is potentially liable as a result of claims not yet filed are unknown.

RISK MANAGEMENT:

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a member of City-County Insurance Services (CIS), a public entity risk pool currently operating a common risk management and insurance program. The City pays an annual premium to CIS for insurance coverage.

Based on the experience of the City and pool, the City may be liable for an additional premium of up to approximately 20% of its initial premium or it may receive a refund. The City has never had to pay an additional premium. Predetermined limits and deductible amounts are stated in the policy. There have been no significant reductions in coverage from the prior years and settlements have not exceeded insurance coverage in the past three years.

INTERFUND TRANSFERS:

Interfund transfers for the year ending June 30, 2024, were as follows:

Fund	Transfers	Transfers
	Out	In
General Fund	\$ 569,500	-
Community & Economic Development Fund	-	31,000
Library Fund	-	85,000
Office Equipment Fund	-	66,000
Equipment Reserve Fund	-	78,900
Sewer Fund	49,300	35,605
Sewer System Reserve Fund	35,605	-
Street Fund	26,300	170,000
Water Fund	49,300	263,500
Total	\$ 730,005	\$ 730,005

These transfers occur on a routine basis and are used by the recipient funds for the normal operations of the fund

CITY OF HARRISBURG

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

EXPENDITURES OVER APPROPRIATIONS:

The City Expended over Appropriations as follows:

<u>Fund / Category</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Variance</u>
Office Equipment Reserve Fund	65,000	66,242	1,242
Library Fund	51,755	55,343	3,588

SUPPLEMENTARY
INFORMATION

CITY OF HARRISBURG

**Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Modified Cash Basis - Budget and Actual
GENERAL FUND**

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes and Assessments	\$ 732,050	\$ 732,050	\$ 806,318	\$ 74,268
Intergovernmental	123,370	123,370	122,637	(733)
Franchise Fees	381,880	381,880	408,573	26,693
Licenses and Permits	10,900	10,900	13,897	2,997
Fines and Forfeitures	45,050	45,050	84,558	39,508
Investment Revenue	18,210	18,210	23,664	5,454
Grants	78,600	78,600	720	(77,880)
Other Revenue	12,250	12,250	18,284	6,034
Total Revenues	1,402,310	1,402,310	1,478,651	76,341
<u>EXPENDITURES:</u>				
Personnel Services	584,050	584,050	486,236	(97,814)
Materials and Services	713,115	713,115	625,936	(87,179)
Capital Outlay	40,000	40,000	39,153	(847)
Contingency	242,750	242,750	-	(242,750)
Total Expenditures	1,579,915	1,579,915	1,151,325	(428,590)
Excess (Deficiency) of Revenues Over Expenditures	(177,605)	(177,605)	327,326	504,931
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer (Out)	(569,500)	(569,500)	(569,500)	-
Total Other Financing Sources (Uses)	(569,500)	(569,500)	(569,500)	-
Net Change in Fund Balance	(747,105)	(747,105)	(242,174)	504,931
Fund Balance - July 1, 2023 - Restated	1,190,160	1,190,160	1,321,097	130,937
Fund Balance - June 30, 2024	\$ 443,055	\$ 443,055	\$ 1,078,923	\$ 635,868

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual STREET FUND

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental	\$ 1,384,050	\$ 1,384,050	\$ 311,459	\$ (1,072,591)
Investment Revenue	15,890	15,890	20,650	4,760
Miscellaneous Revenue	1,000	1,000	6,475	5,475
Total Revenues	1,400,940	1,400,940	338,584	(1,062,356)
<u>EXPENDITURES:</u>				
Personnel Services	62,745	62,745	43,705	(19,040)
Materials and Services	135,140	135,140	109,944	(25,196)
Capital Outlay	1,085,570	1,085,570	130,014	(955,556)
Contingency	175,000	175,000	-	(175,000)
Total Expenditures	1,458,455	1,458,455	283,663	(1,174,792)
Excess (Deficiency) of Revenues Over Expenditures	(57,515)	(57,515)	54,921	112,436
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	170,000	170,000	170,000	-
Operating Transfer Out	(26,300)	(26,300)	(26,300)	-
Total Other Financing Sources (Uses)	143,700	143,700	143,700	-
Net Change In Fund Balance	86,185	86,185	198,621	112,436
Fund Balance - July 1, 2023	213,815	213,815	539,331	325,516
Fund Balance - June 30, 2024	\$ 300,000	\$ 300,000	\$ 737,952	\$ 437,952

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual HARRISBURG REDEVELOPMENT AGENCY FUND - A COMPONENT UNIT For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Taxes and Assessments	\$ 229,556	\$ 229,556	\$ 219,818	\$ (9,738)
Investment Revenue	36,000	36,000	105,272	69,272
Total Revenues	265,556	265,556	325,090	59,534
<u>EXPENDITURES:</u>				
Materials and Supplies	26,730	26,730	16,861	(9,869)
Capital Outlay	2,211,421	2,211,421	3,010	(2,208,411)
Debt Service	216,400	216,400	216,400	-
Total Expenditures	2,454,551	2,454,551	236,271	(2,218,280)
Excess (Deficiency) of Revenues Over Expenditures	(2,188,995)	(2,188,995)	88,819	2,277,814
<u>OTHER FINANCING SOURCES / (USES):</u>				
Loan Proceeds	9,000	9,000	9,801	801
Total Other Financing Sources	9,000	9,000	9,801	801
Net Change In Fund Balance	(2,179,995)	(2,179,995)	98,620	2,278,615
Fund Balance - July 1, 2023 - Restated	2,179,995	2,179,995	2,175,792	(4,203)
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 2,274,412	\$ 2,274,412

Reconciliation to generally accepted accounting principles basis

Net Change in Fund Balance - from above	98,620
Payments Collected on Loans Receivable	
Loan Receivable Collections	(53,779)
Change in Net Position as Reported in Proprietary Funds	
Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 44,841</u>

CITY OF HARRISBURG

**SCHEDULE OF PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
PERS**

Last 10 Fiscal Years*

Fiscal Year Ended June 30, ¹	Measurement Date	(a) Employer's proportion of the net pension liability (asset)	(b) Employer's proportionate share of the net pension liability (asset)	(c) Employer's covered payroll as of Measurement Date	(b/c) Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	June 30, 2023	0.00740234%	\$ 1,386,509	\$ 752,443	184.27%	81.7%
2023	June 30, 2022	0.00637723%	976,482	762,339	128.09%	84.5%
2022	June 30, 2021	0.00683647%	818,085	537,113	152.31%	87.6%
2021	June 30, 2020	0.00821571%	1,792,951	651,070	275.39%	75.8%
2020	June 30, 2019	0.00847946%	1,466,744	797,117	184.01%	80.2%
2019	June 30, 2018	0.00745724%	1,129,674	757,943	149.04%	82.1%
2018	June 30, 2017	0.00781471%	1,053,426	701,971	150.07%	83.1%
2017	June 30, 2016	0.00647747%	972,419	703,800	138.17%	91.9%
2016	June 30, 2015	0.00896029%	514,452	589,973	87.20%	91.9%
2015	June 30, 2014	0.00955061%	(216,485)	833,570	-25.97%	103.6%

¹Measurement date is one year in arrears.

*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

CITY OF HARRISBURG**SCHEDULE OF EMPLOYER CONTRIBUTIONS****PERS****Last 10 Fiscal Years**

Year Ended June 30,	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) Employer's covered payroll	(b/c) Contributions as a percent of covered payroll
2024	\$ 236,869	\$ 236,869	\$ -	\$ 854,935	27.71%
2023	201,043	201,043	-	752,443	26.72%
2022	205,241	205,241	-	762,339	26.92%
2021	184,844	184,844	-	537,113	34.41%
2020	163,242	163,242	-	651,070	25.07%
2019	162,181	162,181	-	797,117	20.35%
2018	152,882	152,882	-	757,943	20.17%
2017	120,974	120,974	-	701,971	17.23%
2016	121,272	121,272	-	703,800	17.23%
2015	97,012	97,012	-	589,973	16.44%
2014	143,030	143,030	-	833,570	17.16%

CITY OF HARRISBURG

**SCHEDULE OF PROPORTIONATE SHARE OF THE
NET OPEB LIABILITY
OPEB RHIA
Last 10 Fiscal Years***

Fiscal Year Ended June 30, ¹	Measurement Date	(a) Employer's proportion of the net pension liability (asset)	(b) Employer's proportionate share of the net pension liability (asset)	(c) Employer's covered payroll as of Measurement Date	(b/c) Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	June 30, 2023	0.00510017%	\$ (18,675)	\$ 752,443	-2.48%	201.6%
2023	June 30, 2022	0.00427858%	(15,203)	762,339	-1.99%	194.6%
2022	June 30, 2021	0.00356319%	(12,236)	537,113	-2.28%	183.9%
2021	June 30, 2020	0.00138483%	(2,822)	651,070	-0.43%	150.1%
2020	June 30, 2019	0.00720404%	(13,921)	797,117	-1.75%	144.4%
2019	June 30, 2018	0.00703468%	(7,853)	757,943	-1.04%	124.0%
2018	June 30, 2017	0.00662924%	(2,767)	701,971	-0.39%	108.9%
2017	June 30, 2016	0.00709781%	1,927	703,800	0.27%	94.2%

¹Measurement date is one year in arrears.

*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

CITY OF HARRISBURG

SCHEDULE OF EMPLOYER CONTRIBUTIONS

OPEB RHIA

Last 10 Fiscal Years*

Year Ended June 30,	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) Employer's covered payroll	(b/c) Contributions as a percent of covered payroll
2024	\$ 3	\$ 3	\$ -	\$ 854,935	0.00%
2023	101	101	-	752,443	0.01%
2022	105	105	-	762,339	0.01%
2021	95	95	-	537,113	0.02%
2020	99	99	-	651,070	0.02%
2019	3,570	3,570	-	797,117	0.45%
2018	3,406	3,406	-	757,943	0.45%
2017	3,324	3,324	-	701,971	0.47%
2016	3,282	3,282	-	703,800	0.47%
2015	2,736	2,736	-	589,973	0.46%

*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

CITY OF HARRISBURG
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Modified Cash Basis - Budget and Actual

DEBT SERVICE FUND

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Taxes and Assessments	\$ 450,820	\$ 450,820	\$ 422,600	\$ (28,220)
Investment Revenue	4,800	4,800	6,238	1,438
Total Revenues	455,620	455,620	428,838	(26,782)
<u>EXPENDITURES:</u>				
Debt Service				
Principal	105,000	105,000	105,000	-
Interest and Fees	325,065	325,065	325,062	(3)
Total Expenditures	430,065	430,065	430,062	(3)
Net Change In Fund Balance	25,555	25,555	(1,224)	(26,779)
Fund Balance - July 1, 2023 - Restated	165,650	165,650	152,493	(13,157)
Fund Balance - June 30, 2024	\$ 191,205	\$ 191,205	\$ 151,269	\$ (39,936)

SUPPLEMENTARY
INFORMATION

Proprietary Funds

Water Funds

CITY OF HARRISBURG
COMBINING STATEMENT OF NET POSITION - MODIFIED CASH BASIS
WATER FUNDS
June 30, 2024

	Water Fund	Water Reserve Fund	Total Water Utility
<u>ASSETS:</u>			
Current Assets:			
Cash and Investments	\$ 6,313,535	\$ 201,988	\$ 6,515,523
Inventory	55,472	-	55,472
Total Current Assets	6,369,007	201,988	6,570,995
Capital Assets:			
Land and Construction In Progress	1,680,350	-	1,680,350
Capital Assets, Net of Depreciation	3,997,028	-	3,997,028
Total Capital Assets	5,677,378	-	5,677,378
Total Assets	12,046,385	201,988	12,248,373
<u>LIABILITIES:</u>			
Current Liabilities:			
Customer Deposits	18,866	-	18,866
Total Current Liabilities	18,866	-	18,866
Total Liabilities	18,866	-	18,866
<u>NET POSITION:</u>			
Net Investment in Capital Assets	5,677,378	-	5,677,378
Restricted for:			
Capital Projects	-	201,988	201,988
Unrestricted	6,350,141	-	6,350,141
Total Net Position	\$ 12,027,519	\$ 201,988	\$ 12,229,507

CITY OF HARRISBURG

Combining Statement of Revenues, Expenses, and Changes in Net Position - Modified Cash WATER FUNDS

For the Fiscal Year Ended June 30, 2024

	Water Fund	Water Reserve Fund	Total Water Utility
<u>OPERATING REVENUES:</u>			
Charges for Services:			
Water Charges	\$ 666,523	\$ -	\$ 666,523
Other Revenue	24,890	-	24,890
Total Operating Revenues	691,413	-	691,413
<u>OPERATING EXPENSES:</u>			
Personnel Services	431,805	-	431,805
Materials and Supplies	153,514	-	153,514
Depreciation	181,198	-	181,198
Total Operating Expenses	766,517	-	766,517
Operating Income (Loss)	(75,104)	-	(75,104)
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Income	429,448	6,238	435,686
Total Non-Operating Revenues (Expenses)	429,448	6,238	435,686
Income Before Other Revenues, Expenses, and Transfers	354,344	6,238	360,582
<u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u>			
Capital Contributions	112,526	-	112,526
Transfers In	263,500	-	263,500
Transfers (Out)	(49,300)	-	(49,300)
Total Capital Contributions and Transfers	326,726	-	326,726
Change in Net Position	681,070	6,238	687,308
Net Position, July 1, 2023 - Restated	11,346,449	195,750	11,542,199
Net Position, June 30, 2024	\$ 12,027,519	\$ 201,988	\$ 12,229,507

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual WATER FUND

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Charges for Services	\$ 642,640	\$ 642,640	\$ 666,523	\$ 23,883
Investment Revenue	292,920	292,920	429,448	136,528
Other Revenue	25,100	25,100	24,890	(210)
Total Revenues	960,660	960,660	1,120,861	160,201
<u>EXPENDITURES:</u>				
Personnel Services	616,535	616,535	431,805	(184,730)
Materials and supplies	263,360	263,360	243,107	(20,253)
Capital Outlay	4,952,000	4,952,000	117,334	(4,834,666)
Contingency	21,845	21,845	-	(21,845)
Total Expenditures	5,853,740	5,853,740	792,246	(5,061,494)
Excess (Deficiency) of Revenues Over Expenditures	(4,893,080)	(4,893,080)	328,615	5,221,695
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	263,500	263,500	263,500	-
Operating Transfer (Out)	(49,300)	(49,300)	(49,300)	-
Total Other Financing Sources (Uses)	214,200	214,200	214,200	-
Net Change In Fund Balance	(4,678,880)	(4,678,880)	542,815	5,221,695
Fund Balance - July 1, 2023 - Restated	4,928,880	4,928,880	5,814,393	885,513
Fund Balance - June 30, 2024	\$ 250,000	\$ 250,000	\$ 6,357,208	\$ 6,107,208

Reconciliation to generally accepted accounting principles basis

Net Change in Fund Balance - from above	542,815
Capital outlay that is capitalized	319,453
Depreciation Expense	(181,198)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 681,070</u>

CITY OF HARRISBURG
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Modified Cash Basis - Budget and Actual
WATER RESERVE FUND
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Investment Revenue	\$ 4,800	\$ 4,800	\$ 6,238	\$ 1,438
Total Revenues	4,800	4,800	6,238	1,438
<u>EXPENDITURES:</u>				
Capital Outlay	200,390	200,390	-	(200,390)
Total Expenditures	200,390	200,390	-	(200,390)
Net Change In Fund Balance	(195,590)	(195,590)	6,238	201,828
Fund Balance - July 1, 2023	195,590	195,590	195,750	160
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 201,988	\$ 201,988

Reconciliation to generally accepted accounting principles basis

Net change in fund balance from above	6,238
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 6,238</u>

SUPPLEMENTARY
INFORMATION

Proprietary Funds

Sewer Funds

CITY OF HARRISBURG
COMBINING STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEWER FUNDS
June 30, 2024

	<u>Sewer Fund</u>	<u>Sewer Reserve Fund</u>	<u>Total Sewer Utility</u>
<u>ASSETS:</u>			
Current Assets:			
Cash and Investments	\$ 281,945	\$ 192,587	\$ 474,532
Inventory	5,056	-	5,056
Total Current Assets	287,001	192,587	479,588
Non-Current Assets:			
Restricted Cash	-	125,155	125,155
Total Non-Current Assets	-	125,155	125,155
Capital Assets:			
Land and Construction In Progress	500,827	-	500,827
Depreciable Assets, Net of Depreciation	3,717,660	-	3,717,660
Total Capital Assets	4,218,487	-	4,218,487
Total Assets	4,505,488	317,742	4,823,230
<u>LIABILITIES:</u>			
Current Liabilities:			
Customer Deposits	18,311	-	18,311
Current Portion of Long-Term Liabilities:			
Bond Payable	50,000	-	50,000
Total Current Liabilities	68,311	-	68,311
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	1,830,072	-	1,830,072
Total Long-Term Liabilities	1,830,072	-	1,830,072
Total Liabilities	1,898,383	-	1,898,383
<u>NET POSITION:</u>			
Net Investment in Capital Assets	2,338,415	-	2,338,415
Restricted for:			
Debt Service	-	125,155	125,155
Capital Projects	-	192,587	192,587
Unrestricted	268,690	-	268,690
Total Net Position	\$ 2,607,105	\$ 317,742	\$ 2,924,847

CITY OF HARRISBURG

Combining Statement of Revenues, Expenses, and Changes in Net Position - Modified Cash Basis

SEWER FUNDS

For the Fiscal Year Ended June 30, 2024

	<u>Sewer Fund</u>	<u>Sewer Reserve Fund</u>	<u>Total Sewer Utility</u>
<u>OPERATING REVENUES:</u>			
Charges for Services:			
Sewer Charges	\$ 928,731	\$ -	\$ 928,731
Other Revenue	6,432	-	6,432
Total Operating Revenues	935,163	-	935,163
<u>OPERATING EXPENSES:</u>			
Personnel Services	431,806	-	431,806
Materials and Supplies	246,088	-	246,088
Depreciation	248,371	-	248,371
Total Operating Expenses	926,265	-	926,265
Operating Income (Loss)	8,898	-	8,898
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Income	15,634	6,238	21,872
Interest Expense	(65,092)	-	(65,092)
Bond Refunding Expense	-	-	-
Total Non-Operating Revenues (Expenses)	(49,458)	6,238	(43,220)
Income Before Other Revenues, Expenses, and Transfers	(40,560)	6,238	(34,322)
<u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u>			
Transfers (Out)	(49,300)	-	(49,300)
Capital Asset Transfers In	35,605	-	35,605
Capital Asset Transfers (Out)	-	(35,605)	(35,605)
Total Capital Contributions and Transfers	(13,695)	(35,605)	(49,300)
Change In Net Position	(54,255)	(29,367)	(83,622)
Net Position, July 1, 2023 - Restated	2,661,360	347,109	3,008,469
Net Position, June 30, 2024	\$ 2,607,105	\$ 317,742	\$ 2,924,847

CITY OF HARRISBURG
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Modified Cash Basis - Budget and Actual
SEWER FUND
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Charges for Services	\$ 834,320	\$ 834,320	\$ 810,847	\$ (23,473)
Investment Revenue	12,030	12,030	15,634	3,604
Other Revenue	7,430	7,430	6,432	(998)
Total Revenues	853,780	853,780	832,913	(20,867)
<u>EXPENDITURES:</u>				
Personnel Services	624,825	624,825	431,806	(193,019)
Materials and supplies	250,610	250,610	249,784	(826)
Capital Outlay	47,000	47,000	13,329	(33,671)
Debt Service	121,400	121,400	121,399	(1)
Contingency	10,000	10,000	-	(10,000)
Total Expenditures	1,053,835	1,053,835	816,318	(237,517)
Excess (Deficiency) of Revenues Over Expenditures	(200,055)	(200,055)	16,595	216,650
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer (Out)	(49,300)	(49,300)	(49,300)	-
Total Other Financing Sources (Uses)	(49,300)	(49,300)	(49,300)	-
Net Change In Fund Balance	(249,355)	(249,355)	(32,705)	216,650
Fund Balance - July 1, 2023 - Restated	374,270	374,270	308,464	(65,806)
Fund Balance - June 30, 2024	\$ 124,915	\$ 124,915	\$ 275,759	\$ 150,844

Reconciliation to generally accepted accounting principles basis

Net change in fund balance from above	(32,705)
Debt Principal Payments	50,000
Current Year Amoritization of Bond Premium	6,307
Capital outlay that is capitalized	170,514
Depreciation Expense	(248,371)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ (54,255)</u>

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual SEWER RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Investment Revenue	\$ 4,800	\$ 4,800	\$ 6,238	\$ 1,438
Total Revenues	4,800	4,800	6,238	1,438
<u>EXPENDITURES:</u>				
Capital Outlay	259,315	259,315	35,605	(223,710)
Total Expenditures	259,315	259,315	35,605	(223,710)
Excess (Deficiency) of Revenues Over Expenditures	(254,515)	(254,515)	(29,367)	225,148
Net Change In Fund Balance	(254,515)	(254,515)	(29,367)	225,148
Fund Balance - July 1, 2023	254,515	254,515	347,109	92,594
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 317,742	\$ 317,742

Reconciliation to generally accepted accounting principles basis

Net change in fund balance from above	(29,367)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ (29,367)</u>

SUPPLEMENTARY
INFORMATION

Non – Major
Special Revenue Funds

CITY OF HARRISBURG
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2024

	Community & Economic Development Fund	Office Equipment Fund	Equipment Reserve Fund	Library Fund	Bike Path Reserve Fund	Storm Drain Reserve Fund	Trans- portation SDC Fund	Parks SDC Fund	Storm SDC Fund	Water SDC Fund	Sewer SDC Fund	Building Permit Fund	Electrical Permit Fund	Total
ASSETS:														
Cash & Investments	\$ 554,095	\$ 18,410	\$ 410,367	\$ 124,933	\$ 50,706	\$ 321,897	\$ 249,681	\$ 90,278	\$ 31,508	\$ 401,816	\$ 858,009	\$ 38,529	\$ 8,298	\$ 3,158,527
Deposits	-	-	-	-	-	-	-	138,916	-	-	-	-	-	138,916
Total Assets	\$ 554,095	\$ 18,410	\$ 410,367	\$ 124,933	\$ 50,706	\$ 321,897	\$ 249,681	\$ 229,194	\$ 31,508	\$ 401,816	\$ 858,009	\$ 38,529	\$ 8,298	\$ 3,297,443
LIABILITIES:														
Accounts Payable	551	-	-	-	-	-	-	-	-	-	-	-	-	551
Total Liabilities	551	-	-	-	-	-	-	-	-	-	-	-	-	551
FUND BALANCES:														
Restricted for:														
Capital Projects	-	-	-	-	-	-	249,681	229,194	31,508	401,816	858,009	-	-	1,770,208
Committed for:														
Parks and Recreation Programs	-	-	-	-	50,706	-	-	-	-	-	-	-	-	50,706
Community Development Projects	-	-	-	124,933	-	-	-	-	-	-	-	-	-	124,933
Equipment Acquisition	553,544	18,410	410,367	-	-	-	-	-	-	-	-	-	-	982,321
Public Works	-	-	-	-	-	321,897	-	-	-	-	-	38,529	8,298	368,724
Total Fund Balances	553,544	18,410	410,367	124,933	50,706	321,897	249,681	229,194	31,508	401,816	858,009	38,529	8,298	3,296,892
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 554,095	\$ 18,410	\$ 410,367	\$ 124,933	\$ 50,706	\$ 321,897	\$ 249,681	\$ 229,194	\$ 31,508	\$ 401,816	\$ 858,009	\$ 38,529	\$ 8,298	\$ 3,297,443

CITY OF HARRISBURG

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Modified Cash Basis

NON-MAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2024

	Community & Economic Development Fund	Office Equipment Fund	Equipment Reserve Fund	Library Fund	Bike Path Reserve Fund	Storm Drain Reserve Fund	Trans- portation SDC Fund	Parks SDC Fund	Storm SDC Fund	Water SDC Fund	Sewer SDC Fund	Building Permit Fund	Electrical Permit Fund	Total
REVENUES:														
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,965
Intergovernmental	-	-	-	-	3,146	-	-	-	-	-	-	-	-	3,146
Charges for Services	-	-	-	-	-	-	18,270	10,800	2,700	25,332	21,540	32,242	6,452	117,336
Investment Revenue	6,810	429	5,595	1,429	858	8,031	10,013	6,095	1,741	13,931	11,754	-	-	66,686
Other Revenue	14,466	-	-	9,088	-	-	-	-	-	-	-	-	-	23,554
Total Revenues	21,276	429	5,595	10,517	4,004	79,996	28,283	16,895	4,441	39,263	33,294	32,242	6,452	282,687
EXPENDITURES:														
General Government	62,182	66,242	-	-	-	-	-	-	-	-	-	-	-	128,424
Highways and Street	-	-	-	-	-	20,217	-	-	-	-	-	23,101	4,191	47,509
Culture and Recreation	-	-	-	85,222	-	-	-	-	-	-	-	-	-	85,222
Capital Outlay	-	4,140	15,600	2,545	-	2,255	-	3,942	-	-	-	-	-	28,482
Total Expenditures	62,182	70,382	15,600	87,767	-	22,472	-	3,942	-	-	-	23,101	4,191	289,637
Excess (Deficiency) of Revenues Over Expenditures	(40,906)	(69,953)	(10,005)	(77,250)	4,004	57,524	28,283	12,953	4,441	39,263	33,294	9,141	2,261	(6,950)
OTHER FINANCING SOURCES (USES):														
Operating Transfers In	31,000	66,000	78,900	85,000	-	-	-	-	-	-	-	-	-	260,900
Total Other Financing Sources (Uses)	31,000	66,000	78,900	85,000	-	-	-	-	-	-	-	-	-	260,900
Net Change in Fund Balances	(9,906)	(3,953)	68,895	7,750	4,004	57,524	28,283	12,953	4,441	39,263	33,294	9,141	2,261	253,950
Fund Balances - July 1, 2023 - Restated	563,450	22,363	341,472	117,183	46,702	264,373	221,398	216,241	27,067	362,553	824,715	29,388	6,037	3,042,942
Fund Balances - June 30, 2024	\$ 553,544	\$ 18,410	\$ 410,367	\$124,933	\$ 50,706	\$321,897	\$ 249,681	\$ 229,194	\$ 31,508	\$401,816	\$ 858,009	\$ 38,529	\$ 8,298	\$3,296,892

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual COMMUNITY & ECONOMIC DEVELOPMENT FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Revenue	\$ 5,240	\$ 5,240	\$ 6,810	\$ 1,570
Other Revenue	13,500	13,500	14,466	966
Total Revenues	18,740	18,740	21,276	2,536
<u>EXPENDITURES:</u>				
Materials and Services	307,700	307,700	62,182	(245,518)
Capital Outlay	300,690	300,690	-	(300,690)
Contingency	-	-	-	-
Total Expenditures	608,390	608,390	62,182	(546,208)
Excess (Deficiency) of Revenues Over Expenditures	(589,650)	(589,650)	(40,906)	548,744
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	31,000	31,000	31,000	-
Operating Transfer (Out)	-	-	-	-
Total Other Financing Sources (Uses)	31,000	31,000	31,000	-
Net Change in Fund Balance	(558,650)	(558,650)	(9,906)	548,744
Fund Balance - July 1, 2023 - Restated	558,650	558,650	563,450	4,800
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 553,544	\$ 553,544

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual

OFFICE EQUIPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<u>REVENUES:</u>				
Investment Revenue	\$ 330	\$ 330	\$ 429	\$ 99
Total Revenues	330	330	429	99
<u>EXPENDITURES:</u>				
Personnel Services	-	-	-	-
Materials and Services	65,000	65,000	66,242	1,242
Capital Outlay	21,410	21,410	4,140	(17,270)
Total Expenditures	86,410	86,410	70,382	(16,028)
Excess (Deficiency) of Revenues Over Expenditures	(86,080)	(86,080)	(69,953)	16,127
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	66,000	66,000	66,000	-
Total Other Financing Sources (Uses)	66,000	66,000	66,000	-
Net Change In Fund Balance	(20,080)	(20,080)	(3,953)	16,127
Fund Balance - July 1, 2023	20,080	20,080	22,363	2,283
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 18,410	\$ 18,410

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual EQUIPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Revenue	\$ 4,305	\$ 4,305	\$ 5,595	\$ 1,290
Total Revenues	4,305	4,305	5,595	1,290
<u>EXPENDITURES:</u>				
Capital Outlay	417,870	417,870	15,600	(402,270)
Total Expenditures	417,870	417,870	15,600	(402,270)
Excess (Deficiency) of Revenues Over Expenditures	(413,565)	(413,565)	(10,005)	403,560
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	78,900	78,900	78,900	-
Total Other Financing Sources (Uses)	78,900	78,900	78,900	-
Net Change In Fund Balance	(334,665)	(334,665)	68,895	403,560
Fund Balance - July 1, 2023	334,665	334,665	341,472	6,807
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 410,367	\$ 410,367

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual LIBRARY FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Revenue	\$ 1,100	\$ 1,100	\$ 1,429	\$ 329
Miscellaneous Revenue	16,900	16,900	9,088	(7,812)
Total Revenues	18,000	18,000	10,517	(7,483)
<u>EXPENDITURES:</u>				
Personnel Services	51,755	51,755	55,343	3,588
Materials and Services	48,100	48,100	29,879	(18,221)
Capital Outlay	8,000	8,000	2,545	(5,455)
Contingency	21,760	21,760	-	(21,760)
Total Expenditures	129,615	129,615	87,767	(41,848)
Excess (Deficiency) of Revenues Over Expenditures	(111,615)	(111,615)	(77,250)	34,365
<u>OTHER FINANCING SOURCES / (USES):</u>				
Operating Transfer In	85,000	85,000	85,000	-
Total Other Financing Sources (Uses)	85,000	85,000	85,000	-
Net Change In Fund Balance	(26,615)	(26,615)	7,750	34,365
Fund Balance - July 1, 2023	114,625	114,625	117,183	2,558
Fund Balance - June 30, 2024	\$ 88,010	\$ 88,010	\$ 124,933	\$ 36,923

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual BIKE PATH RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental	\$ 2,895	\$ 2,895	\$ 3,146	\$ 251
Investment Revenue	660	660	858	198
Total Revenues	3,555	3,555	4,004	449
<u>EXPENDITURES:</u>				
Capital Outlay	50,250	50,250	-	(50,250)
Total Expenditures	50,250	50,250	-	(50,250)
Excess (Deficiency) of Revenues Over Expenditures	(46,695)	(46,695)	4,004	50,699
Net Change In Fund Balance	(46,695)	(46,695)	4,004	50,699
Fund Balance - July 1, 2023	46,695	46,695	46,702	7
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 50,706	\$ 50,706

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual STORM DRAIN RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes and Assessments	\$ 68,665	\$ 68,665	\$ 71,965	\$ 3,300
Investment Revenue	6,180	6,180	8,031	1,851
Total Revenues	74,845	74,845	79,996	5,151
<u>EXPENDITURES:</u>				
Materials and Services	21,500	21,500	20,217	(1,283)
Capital Outlay	292,590	292,590	2,255	(290,335)
Total Expenditures	314,090	314,090	22,472	(291,618)
Excess (Deficiency) of Revenues Over Expenditures	(239,245)	(239,245)	57,524	296,769
Net Change In Fund Balance	(239,245)	(239,245)	57,524	296,769
Fund Balance - July 1, 2023 - Restated	239,245	239,245	264,373	25,128
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 321,897	\$ 321,897

Reconciliation to Generally Accepted Accounting Principal Basis (GAAP):

Net change in fund balance from above	57,524
Change in Net Position as Reported in Proprietary Funds Statement of of Revenues, Expenditures, and Changes in Net Position	<u>\$ 57,524</u>

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual TRANSPORTATION SYSTEM DEVELOPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 21,915	\$ 21,915	\$ 18,270	\$ (3,645)
Investment Revenue	7,705	7,705	10,013	2,308
Total Revenues	29,620	29,620	28,283	(1,337)
<u>EXPENDITURES:</u>				
Capital Outlay	321,630	321,630	-	(321,630)
Total Expenditures	321,630	321,630	-	(321,630)
Excess (Deficiency) of Revenues Over Expenditures	(292,010)	(292,010)	28,283	320,293
Net Change in Fund Balance	(292,010)	(292,010)	28,283	320,293
Fund Balance - July 1, 2023	292,010	292,010	221,398	(70,612)
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 249,681	\$ 249,681

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual PARKS SYSTEM DEVELOPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis) (See Note 1)</u>	<u>Over (Under)</u>
<u>REVENUES:</u>				
System Development Charges	\$ 12,950	\$ 12,950	\$ 10,800	\$ (2,150)
Investment Revenue	4,690	4,690	6,095	1,405
Total Revenues	17,640	17,640	16,895	(745)
<u>EXPENDITURES:</u>				
Capital Outlay	160,860	160,860	3,942	(156,918)
Total Expenditures	160,860	160,860	3,942	(156,918)
Excess (Deficiency) of Revenues Over Expenditures	(143,220)	(143,220)	12,953	156,173
Net Change in Fund Balance	(143,220)	(143,220)	12,953	156,173
Fund Balance - July 1, 2023	143,220	143,220	216,241	73,021
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 229,194	\$ 229,194

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual STORM SYSTEM DEVELOPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 3,230	\$ 3,230	\$ 2,700	\$ (530)
Investment Revenue	1,340	1,340	1,741	401
Total Revenues	4,570	4,570	4,441	(129)
<u>EXPENDITURES:</u>				
Capital Outlay	54,675	54,675	-	(54,675)
Total Expenditures	54,675	54,675	-	(54,675)
Excess (Deficiency) of Revenues Over Expenditures	(50,105)	(50,105)	4,441	54,546
Net Change in Fund Balance	(50,105)	(50,105)	4,441	54,546
Fund Balance - July 1, 2023	50,105	50,105	27,067	(23,038)
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 31,508	\$ 31,508

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual

WATER SYSTEM DEVELOPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary Basis)</u> <u>(See Note 1)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Over</u> <u>(Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 30,390	\$ 30,390	\$ 25,332	\$ (5,058)
Investment Revenue	10,720	10,720	13,931	3,211
Total Revenues	41,110	41,110	39,263	(1,847)
<u>EXPENDITURES:</u>				
Capital Outlay	415,465	415,465	-	(415,465)
Total Expenditures	415,465	415,465	-	(415,465)
Excess (Deficiency) of Revenues Over Expenditures	(374,355)	(374,355)	39,263	413,618
Net Change in Fund Balance	(374,355)	(374,355)	39,263	413,618
Fund Balance - July 1, 2023	374,355	374,355	362,553	(11,802)
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 401,816	\$ 401,816

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual SEWER SYSTEM DEVELOPMENT RESERVE FUND

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
System Development Charges	\$ 25,830	\$ 25,830	\$ 21,540	\$ (4,290)
Investment Revenue	9,045	9,045	11,754	2,709
Total Revenues	34,875	34,875	33,294	(1,581)
<u>EXPENDITURES:</u>				
Capital Outlay	774,605	774,605	-	(774,605)
Total Expenditures	774,605	774,605	-	(774,605)
Excess (Deficiency) of Revenues Over Expenditures	(739,730)	(739,730)	33,294	773,024
Net Change in Fund Balance	(739,730)	(739,730)	33,294	773,024
Fund Balance - July 1, 2023	739,730	739,730	824,715	84,985
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 858,009	\$ 858,009

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual BUILDING PERMIT FUND (26)

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Building Permit Revenue	\$ 53,000	\$ 53,000	\$ 32,242	\$ (20,758)
Total Revenues	53,000	53,000	32,242	(20,758)
<u>EXPENDITURES:</u>				
Materials and Services	35,850	35,850	23,101	(12,749)
Contingency	45,275	45,275	-	(45,275)
Total Expenditures	81,125	81,125	23,101	(58,024)
Excess (Deficiency) of Revenues Over Expenditures	(28,125)	(28,125)	9,141	37,266
Net Change in Fund Balance	(28,125)	(28,125)	9,141	37,266
Fund Balance - July 1, 2023	28,125	28,125	29,388	1,263
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 38,529	\$ 38,529

CITY OF HARRISBURG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual ELECTRICAL PERMIT FUND (27)

For the Fiscal Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Electrical Permit Revenue	\$ 8,300	\$ 8,300	\$ 6,452	\$ (1,848)
Total Revenues	8,300	8,300	6,452	(1,848)
<u>EXPENDITURES:</u>				
Materials and Services	6,195	6,195	4,191	(2,004)
Contingency	7,950	7,950	-	(7,950)
Total Expenditures	14,145	14,145	4,191	(9,954)
Excess (Deficiency) of Revenues Over Expenditures	(5,845)	(5,845)	2,261	8,106
Net Change in Fund Balance	(5,845)	(5,845)	2,261	8,106
Fund Balance - July 1, 2023	5,845	5,845	6,037	192
Fund Balance - June 30, 2024	\$ -	\$ -	\$ 8,298	\$ 8,298

OTHER
INFORMATION

Additional
Supporting Schedules

CITY OF HARRISBURG
SCHEDULE OF LONG-TERM DEBT TRANSACTIONS
For the Fiscal Year Ended June 30, 2024

Full Faith and Credit Refunding Bond, Series 2017

Full Faith and Credit Refunding Bond, Series 2017 entered into with US Bank for refinancing of USDA Revenue Bonds for Sewer Projects. Original amount \$4,470,000 with an interest rate between 2.00% and 4.00%. The loan total was divided at inception between the City (\$2,405,000) and City's Urban Renewal Agency (\$2,405,000).

Current Year Activity:

	Outstanding Balance July 1, 2023	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2024	Due Within One Year
Principal	\$ 1,785,000	\$ -	\$ 50,000	\$ 1,735,000	\$ 50,000
Interest	-	71,400	71,400	-	69,400
Total	<u>\$ 1,785,000</u>	<u>\$ 71,400</u>	<u>\$ 121,400</u>	<u>\$ 1,735,000</u>	<u>\$ 119,400</u>

Future Requirements:

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2025	\$ 50,000	\$ 69,400	\$ 119,400	4.00%
	2026	55,000	67,400	122,400	4.00%
	2027	55,000	65,200	120,200	4.00%
	2028	55,000	63,000	118,000	4.00%
	2029	60,000	60,800	120,800	4.00%
	2030	60,000	58,400	118,400	4.00%
	2031	65,000	56,000	121,000	4.00%
	2032	65,000	53,400	118,400	4.00%
	2033	70,000	50,800	120,800	4.00%
	2034	70,000	48,000	118,000	4.00%
	2035	75,000	45,200	120,200	4.00%
	2036	80,000	42,200	122,200	4.00%
	2037	80,000	39,000	119,000	4.00%
	2038	85,000	35,800	120,800	4.00%
	2039	90,000	32,400	122,400	4.00%
	2040	90,000	28,800	118,800	4.00%
	2041	95,000	25,200	120,200	4.00%
	2042	100,000	21,400	121,400	4.00%
	2043	105,000	17,400	122,400	4.00%
	2044	105,000	13,200	118,200	4.00%
	2045	110,000	9,000	119,000	4.00%
	2046	115,000	4,600	119,600	4.00%
Total		<u>\$ 1,735,000</u>	<u>\$ 906,600</u>	<u>\$ 2,641,600</u>	

CITY OF HARRISBURG
SCHEDULE OF LONG-TERM DEBT TRANSACTIONS
For the Fiscal Year Ended June 30, 2024

General Obligation Refunding Bond, Series 2017

General Obligation Bonds held by US Bank for refinancing of USDA GO Bonds and Water projects. Original balance is \$930,000 with an interest rate between 3.00% and 4.00%. Dated August 24, 2017.

Current Year Activity:

	Outstanding Balance July 1, 2023	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2024	Due Within One Year
Principal	\$ 725,000	\$ -	\$ 35,000	\$ 690,000	\$ 35,000
Interest	-	27,500	27,500	-	26,450
Total	<u>\$ 725,000</u>	<u>\$ 27,500</u>	<u>\$ 62,500</u>	<u>\$ 690,000</u>	<u>\$ 61,450</u>

Future Requirements:

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2025	\$ 35,000	\$ 26,450	\$ 61,450	3.00%
	2026	40,000	25,400	65,400	3.00%
	2027	40,000	24,200	64,200	3.00%
	2028	40,000	23,000	63,000	4.00%
	2029	40,000	21,400	61,400	4.00%
	2030	45,000	19,800	64,800	4.00%
	2031	45,000	18,000	63,000	4.00%
	2032	45,000	16,200	61,200	4.00%
	2033	50,000	14,400	64,400	4.00%
	2034	50,000	12,400	62,400	4.00%
	2035	55,000	10,400	65,400	4.00%
	2036	55,000	8,200	63,200	4.00%
	2037	60,000	6,000	66,000	4.00%
	2038	60,000	3,600	63,600	4.00%
	2039	30,000	1,200	31,200	4.00%
Total		<u>\$ 690,000</u>	<u>\$ 230,650</u>	<u>\$ 920,650</u>	

CITY OF HARRISBURG
SCHEDULE OF LONG-TERM DEBT TRANSACTIONS
For the Fiscal Year Ended June 30, 2024

Full Faith and Credit Project Bond, Series 2017 - HRA Development Projects

HRA Loan from the City of Harrisburg . Original amount \$2,405,000 with an interest rate of 2.00% to 4.00%. This is the Urban Renewal Agency's share of Full Faith and Credit Refunding Bond, Series 2017 entered into with US Bank for refinancing of USDA Revenue Bonds for Sewer Projects.

Current Year Activity:

	Outstanding Balance July 1, 2023	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2024	Due Within One Year
Principal	\$ 2,285,000	\$ -	\$ 125,000	\$ 2,160,000	\$ 130,000
Interest	-	91,400	91,400	-	86,400
Total	<u>\$ 2,285,000</u>	<u>\$ 91,400</u>	<u>\$ 216,400</u>	<u>\$ 2,160,000</u>	<u>\$ 216,400</u>

Future Requirements:

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2025	\$ 130,000	\$ 86,400	\$ 216,400	4.00%
	2026	135,000	81,200	216,200	4.00%
	2027	140,000	75,800	215,800	4.00%
	2028	145,000	70,200	215,200	4.00%
	2029	150,000	64,400	214,400	4.00%
	2030	160,000	58,400	218,400	4.00%
	2031	165,000	52,000	217,000	4.00%
	2032	170,000	45,400	215,400	4.00%
	2033	180,000	38,600	218,600	4.00%
	2034	185,000	31,400	216,400	4.00%
	2035	190,000	24,000	214,000	4.00%
	2036	200,000	16,400	216,400	4.00%
	2037	210,000	8,400	218,400	4.00%
Total		<u>\$ 2,160,000</u>	<u>\$ 652,600</u>	<u>\$ 2,812,600</u>	

CITY OF HARRISBURG
SCHEDULE OF LONG-TERM DEBT TRANSACTIONS
For the Fiscal Year Ended June 30, 2024

General Obligation Bonds, Series 2019

On August 21, 2019, the City issued General Obligation Bonds, Series 2019 to finance capital costs related to the City's water system in the amount of \$7,420,000. The Bonds are held by US Bank and carry an interest rate between 3.0 and 4.25%. Interest payments are due June 1 and December 1 with a principal payment due June 1 of each year, with the first interest payment due December 1, 2019.

Current Year Activity:

	Outstanding Balance July 1, 2023	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2024	Due Within One Year
Principal	\$ 7,200,000	\$ -	\$ 70,000	\$ 7,130,000	\$ 85,000
Interest	-	297,562	297,562	-	294,763
Total	<u>\$ 7,200,000</u>	<u>\$ 297,562</u>	<u>\$ 367,562</u>	<u>\$ 7,130,000</u>	<u>\$ 379,763</u>

Future Requirements:

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2025	\$ 85,000	\$ 294,763	\$ 379,763	4.00%
	2026	100,000	291,363	391,363	4.00%
	2027	115,000	287,363	402,363	4.00%
	2028	130,000	282,763	412,763	4.00%
	2029	150,000	277,563	427,563	4.00%
	2030	165,000	271,563	436,563	4.00%
	2031	185,000	264,963	449,963	4.00%
	2032	210,000	257,563	467,563	4.00%
	2033	230,000	249,163	479,163	4.00%
	2034	255,000	239,963	494,963	4.00%
	2035	280,000	229,763	509,763	4.00%
	2036	305,000	218,563	523,563	4.00%
	2037	335,000	206,363	541,363	4.00%
	2038	365,000	192,963	557,963	4.00%
	2039	395,000	178,363	573,363	4.00%
	2040	430,000	162,563	592,563	4.25%
	2041	465,000	144,288	609,288	4.25%
	2042	500,000	124,525	624,525	4.25%
	2043	540,000	103,275	643,275	4.25%
	2044	585,000	80,325	665,325	4.25%
	2045	630,000	55,463	685,463	4.25%
	2046	675,000	28,688	703,688	4.25%
Total		<u>\$ 7,130,000</u>	<u>\$ 4,442,163</u>	<u>\$ 11,572,163</u>	

REPORTS ON OTHER LEGAL
AND
REGULATORY REQUIREMENTS

CITY OF HARRISBURG
INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS
As of June 30, 2024

To the Governing Body of the City of Harrisburg
Harrisburg, Oregon

We have audited the basic financial statements of the City of Harrisburg as of and for the year ended June 30, 2024, and have issued our report thereon dated July 3, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Harrisburg' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways and roads (ORS Chapters 294, 368 & 373).**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

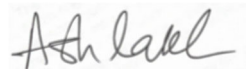
In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except for:

- The City made expenditures over Budgeted Appropriations in two funds. See Note in the Notes to the Financial Statements.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City internal control over financial reporting.

This report is intended solely for the information and use of the City Council and management of City of Harrisburg and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Ashraf Lakhani Farishta, CPA
Umpqua Valley Financial
Roseburg, Oregon
July 3, 2025

Agenda Bill
Harrisburg City Council
Harrisburg, Oregon

**THE MATTER OF A PRESENTATION BY HUNTER COMMUNICATIONS
STAFF REPORT:**

Exhibit A: Hunter Communications Presentation

ACTION: INFORMATION ONLY

THIS AGENDA BILL IS DESTINED FOR: Agenda– Aug 12, 2025

BUDGET IMPACT		
COST	BUDGETED?	SOURCE OF FUNDS
N/A	Yes/No	N/A

STAFF RECOMMENDATION:

Staff recommends the City Council listen to the presentation from Jason Robinson

BACKGROUND INFORMATION:

Hunter Communications is Harrisburg's most recent franchise partner. They've been working on the fiber internet services rollout to Harrisburg. Jason Robinson is the Operations Manager, who plans on providing a presentation to the City Council. **(Exhibit A)** Council can ask questions and obtain updated information on services planned for Harrisburg Citizens.

REVIEW AND APPROVAL:



Michele Eldridge 08.070.25
City Administrator



www.hunterfiber.com



Better connections start here.

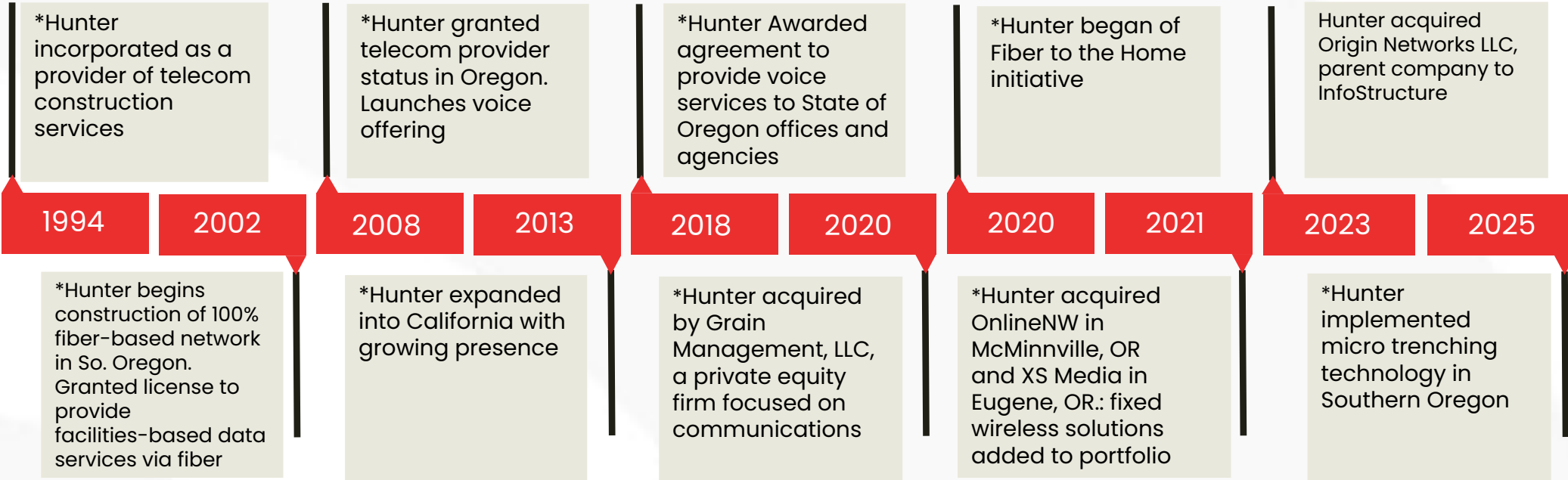
Hunter Communications: Bringing Better Connections to Harrisburg

- Who we are
- What we do
- What makes us different?
- How fiber buildout is going



Hunter Corporate History

Founded in 1994 as a provider of telecom construction services, Hunter has transformed into the largest private bandwidth infrastructure provider headquartered in the state of Oregon.



Hunter Mission

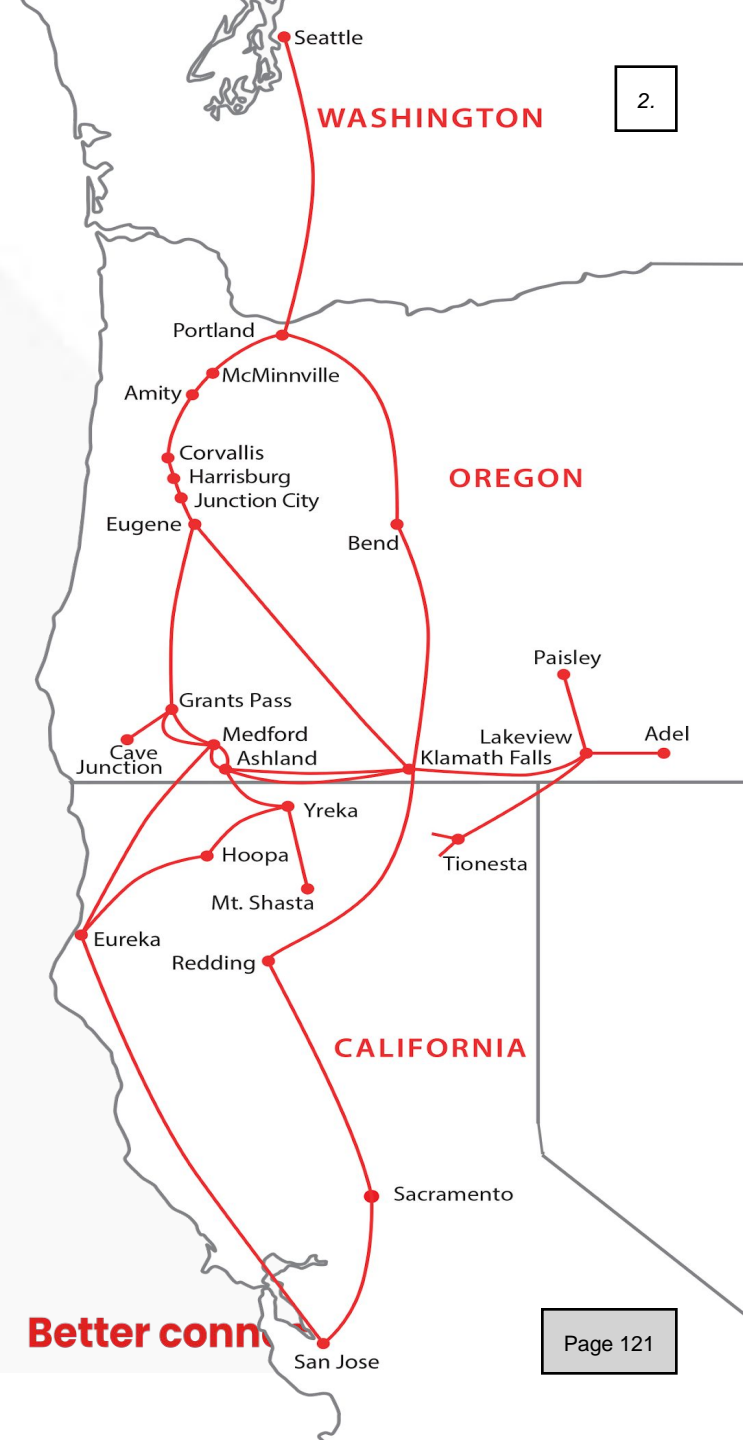
Our mission is to help our customers create lasting and meaningful connections, to each other, their communities, and the world by delivering world-class telecommunications using the most advanced technology available.

- Put All People First**
- Do the Right Thing**
- Make it Easy**
- Go the Extra Mile**
- Lead the Pack**
- Fight for our Customers**

Current Hunter Footprint

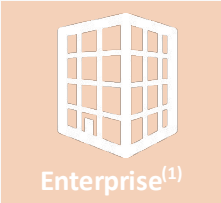
By the end of 2024, the Company provided fiber to residences in **neighborhoods throughout Oregon** with as much as **40% market share**.

In 2024, **Hunter increased our fiber miles by 20%** to approximately 3,600 miles.



Customer Base Overview

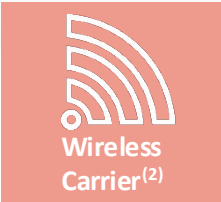
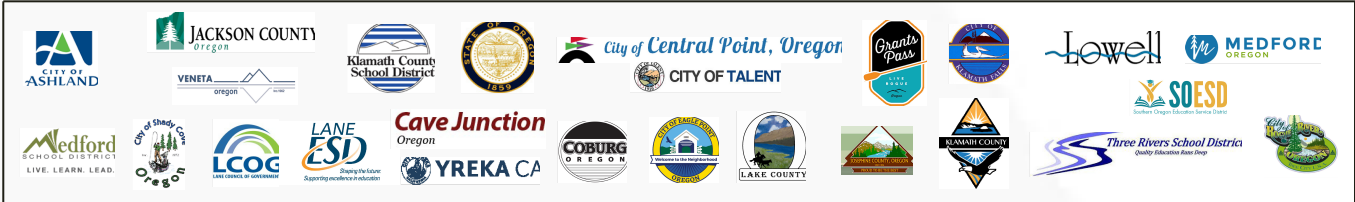
- Hunter serves over 6,800 Business customers and over 10,000 residential customers.
- An estimated 95%+ of the existing municipalities and educational institutions in Jackson, Josephine, Klamath and Lake County utilize Hunter’s telecommunication services.



Enterprise⁽¹⁾



Government & Education



Wireless Carrier⁽²⁾



Carrier & Wholesale⁽³⁾



(1) Includes healthcare, financial, other business customers, and residential customers.
(2) Hunter provides FTTH to wireless carriers as a subcontractor
(3) Reflects contracts with wireline carriers in which Hunter Fiber provides last mile access to an enterprise customer
Source: Company Management



The Hunter Advantage

Fiber Network Capacity

- Largest commercial and residential infrastructure bandwidth provider headquartered in Oregon
- 100% fiber network constructed in-house with ~3,600 route miles

World-Class Customer Experience

- 4.9/5 Google score

Award-Winning Products and Services

- Excellence in Telecommunications Award at the 2021 Oregon Connections Telecommunications Conference
- 2022 Best ISP for gamers in the Pacific Northwest by PC Magazine
- 2023 Best Internet Service and Phone Service Provider of MAC and Yamhill County
- 2024 The Chamber of Medford and Jackson County –Business Excellence Medium Size Business
- 2024 The Best of Rogue Valley
- 2024 Best Internet Service and Phone Service Provider of MAC and Yamhill County



Hunter in the community

- ❑ Lifeline Program participant providing qualified customers with \$19.25 monthly internet credit
- ❑ Providing top-tier internet services to K-12 Teachers and Veterans for \$50
- ❑ Provide employees 8-hours to volunteer for non-profits in the community
- ❑ Instrumental in Covid 19 response, working with Homeland Security, FEMA and DoD to secure lines of communication at the Jackson County Fairgrounds.
- ❑ Established telecommunications access to Fire Command Centers during Almeda fire and continued our support by providing free internet services to Almeda fire victims in FEMA housing
- ❑ Established a "Give Back" program donating to the Talent/ Phoenix Schools after the fires.
- ❑ Partnered with Lane County Kids Sports and YMCA
- ❑ Upgraded Rogue Valley International Medford Airport – improving speeds by up to 10x at no cost to the community
- ❑ Participant in Coats for Kids campaign – Lane and Jackson Counties
- ❑ Participant in Lane County United Way Bookfest



2.



Better connections start here

Connected Homes

2.



3 hours and 9 minutes
The average time per day Americans spend streaming



Average number of connected devices per household is: 25

Source: OpenVault

Data Usage Is Growing

The monthly average data consumed by subscribers in 2Q 2024 was half a Terabyte

The category of Super Power Users consuming 2 TB or more per month increased by 31% since 2Q23.

Extreme Power Users consuming 5 TB or more per month increased by 77% since 2Q23

FTTH Residential Products

2.

Price For Life	Pro 1G	Basic 500	Starter 100
Ultimate 2.5G 2.5Gbps/2.5Gbps	1Gbps/1Gbps	500Mbps/500Mbps	100Mbps/100Mbps
\$120 per month	\$60 per month	\$40 per month	\$30 per month
For gaming enthusiasts and smart homes	For working from home and e-learning	For multiple users and video streaming	For casual browsing

NO CONTRACTS • NO DATA CAPS • FREE WI-FI ROUTER • FREE BASIC INSTALLATION

Promotions and Discounts

- Lifeline – A monthly discount of \$19.25 per month for those who qualify
- Teacher and Military Discount - \$50 per month for 1G/1G service for K-12 Teachers and active military personnel, veterans, and their households



Better connections start here

Page 127

Fast, Reliable, Safe: Hunter Shield

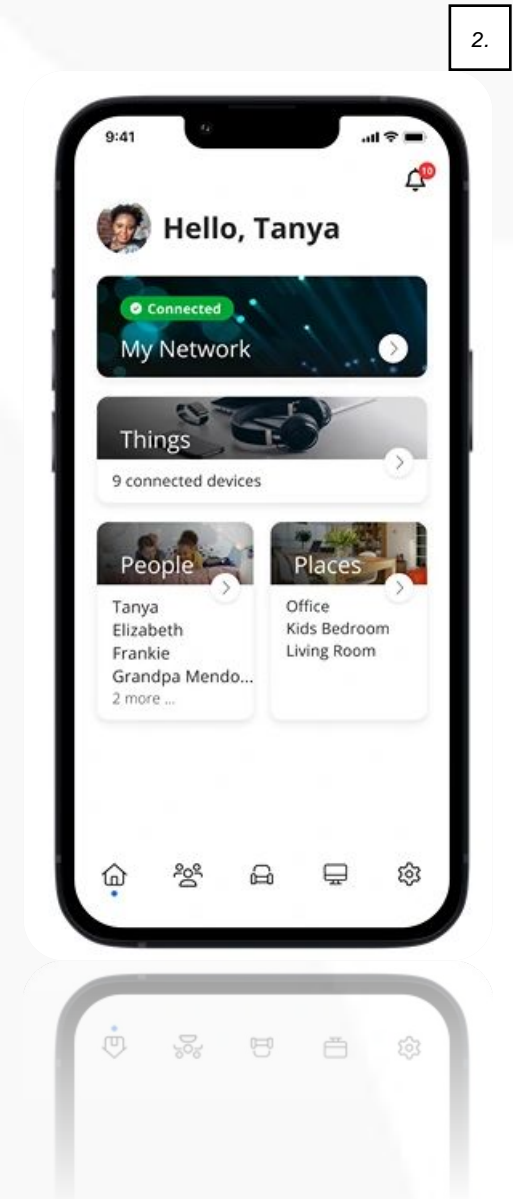
Hunter IQ – Control your homes network from your smart phone

Hunter Protect –protection against viruses, malware, and malicious websites

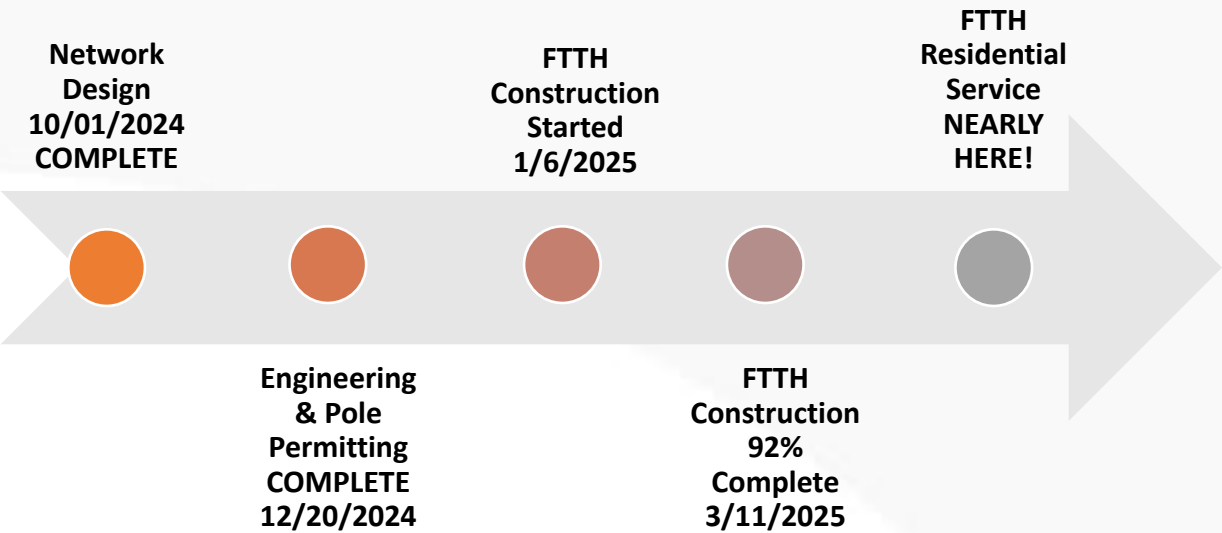
Hunter Control –filter content, block websites, set-up time limits

Bark – monitor content, set location alerts, and help stop cyberbullying

bark 



Harrisburg Timeline



What's The Holdup?


2.





[CALL NOW](#)[GET HUNTER INTERNET](#)[BILL PAY PORTAL](#)

[Current Customers](#) [Residential](#) [Business](#) [Service Areas](#) [About](#) [Careers](#) [Contact](#)



Get the fastest internet

at the fairest price

Hunter Fiber internet is **now available**

[YES, I WANT FAST FIBER INTERNET](#)

Enter your info here


Check your address below for Hunter Fiber availability in your area

Choose your Service Type

House Number

Zip Code

[LOOKUP](#)



Better connections start here

Agenda Bill

Harrisburg City Council

Harrisburg, Oregon

THE MATTER OF ADOPTING ORDINANCE NO. 1011, “AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODES CHAPTER 1.05, 9.45, 10.05 AND 10.15”

STAFF REPORT:

- Exhibit A: Redlined HMC 1.05
- Exhibit B: Redlined HMC 9.45
- Exhibit C: Redlined HMC 10.05
- Exhibit D: Redlined HMC 10.15
- Exhibit E: Ordinance No. 1011

ACTION: MOTION TO APPROVE/AMEND ORDINANCE NO. 1011, “ AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODES CHAPTER 1.05, 9.45, 10.05 AND 10.15”

THIS AGENDA BILL IS DESTINED FOR: Agenda – August 12, 2025

BUDGET IMPACT		
COST	BUDGETED?	SOURCE OF FUNDS
N/A	Yes/No	N/A

STAFF RECOMMENDATION:

Staff recommends the City Council discuss, and adopt Ordinance No. 1011

BACKGROUND INFORMATION:

The City of Harrisburg has recently experienced more RV’s and vehicles that are being used for sleeping and housekeeping in town. In responding to these in various areas of town, it became apparent that our Municipal Code should be updated to better expedite the violation process. Assistance with better code was provided by the City Attorney, who is also the prosecutor in Municipal Court. This code is also used by the City of Albany. Our Court Administrator also found some code written by the City of Philomath that was easier for citizens to understand; staff members did consult other cities nearby as well.

Harrisburg Municipal Code (HMC) 1.05 has been updated in **Exhibit A** to provide a better violation and misdemeanor process, providing the prosecutor with more flexibility when dealing with these types of issues. HMC 9.45 (**Exhibit B**) has been amended to remove the old lodging language, which was used for the last 18 years, before all of the homelessness issues started becoming more of problem. We’ve also added human

waste violation language. Human waste is also addressed in the City's Nuisance Code, Sewer System Code, and Surface/Storm Water Code; this simply makes it easier for law enforcement personnel to find and address it when related to those people without a home.

HMC 10.05.150 (**Exhibit C**) has been amended to specifically refer to motor vehicles being used for the purpose of sleeping or housekeeping purposes, and to clear up HMC 10.05.150(4)(b), which was not enforceable by our law enforcement personnel. The code language, which is used by the City of Philomath, is easier to understand, and specifically does not allow storage of certain vehicles or non-motorized vehicles in the public right of way beyond 48 hours. This includes motor vehicles being used for sleeping or housekeeping purposes.

In proposed language HMC 10.05.150(5)(b), Council should decide if a person should be allowed to park adjoining their property without moving a vehicle, for a period of 7 or 14 days. The current time allowance is 14 days; our attorney feels that it would be problematic to move to 7, because people could be on vacation, and suggests we stay with 14. Our current code also specified 48 hours before a vehicle needed to be moved if not parked adjoining an address it is registered to; the time period hasn't changed. Staff has also adjusted the requirement that 'adjoining' can be within 100' of the address it belongs to. This provides more flexibility for blended or large families and will be more useful for residential zones. Inoperable vehicles remain the same and are not allowed beyond 24 hours. HMC 10.05.150(5)(d) states that moving a vehicle or personal property from place to place on public ways or property does not constitute compliance with the new code segments. This is much easier for our law enforcement personnel to enforce.

While Council is looking at these changes, it's a good time to review how long someone may stay in their RV, motor vehicle or trailer on a citizen's property with their permission. Our current code specifies 30 days in any 90-day period. This is the same as the City of Monroe; Brownsville allows three weeks. Philomath allows no more than 5 days, nor for more than 10 days total in any 30-day period. Staff has found that in general, the larger the City, the less time that they allow for someone in a RV or trailer to stay at a private residence.

Proposed section 10.05.155 refers to the penalties that have also been created in the amendment of HMC 1.05. Finally, HMC 10.15 has also been updated to match the language used in HMC 10.05. HMC 10.15 is what outlines the steps the City's law enforcement personnel use when towing an abandoned or discarded vehicle. HMC 10.15.050 has also been altered slightly, in order to make sure that a final door knock on the front door can be used before the City is required to obtain consent, or a warrant authorizing entry for inspection. This clause was suggested by the City attorney.

Depending upon what amendments the City Council might be considering to the suggested code in **Exhibit E**, they can decide if they'd like to make the changes and

ask our law enforcement personnel to provide a long period of grace and education before starting this process with Harrisburg citizens who live here. Council can also make a decision to extend the effective date of this ordinance. Staff would prefer to provide education and grace, rather than delaying a change that might assist in some of the problems we are now experiencing. Council can also decide to table this ordinance change to a future date, if they request more information.

REVIEW AND APPROVAL:



Michele Eldridge 08.06.25
City Administrator

Chapter 1.05

GENERAL PROVISIONS

Sections:

1.05.010 Unstated Penalty for ~~penalty~~violation.

1.05.020 Procedure for the prosecution of certain misdemeanors as violations

1.05.020 Severability.

1.05.030 Judicial jurisdiction and venue.

1.05.010 ~~Unstated penalty~~Penalty for Violation.

~~Any violation of any provision of the Harrisburg Municipal Code for which there is no stated penalty shall be considered a violation punishable by a fine not to exceed \$500.00 per offense. Any person, firm or corporation violating the provisions of any part of the Harrisburg Municipal Code shall be considered to be in continuing violation for each day during which the violation occurs after notice of violation has been served upon the violator. Any penalty under this section shall be in addition to any late charges or other fees or penalties specified in this code. [Ord. 906 § 1, 2012.]~~

Except as provided in other sections of the Harrisburg Municipal Code; the following applies as general provisions for violations.

- a. Whenever in this code or in any ordinance of the City of Harrisburg, an act is prohibited or declared to be unlawful or an offense, or the doing of an act is required or the failure to do an act is declared to be unlawful or an offense, the violation of any such provision of the Harrisburg Municipal Code or any other ordinance of the City of Harrisburg shall be either a misdemeanor or violation, and shall be punished as provided in this section.
- b. Maximum penalties for offense shall be as follows:
 - i. Violation – a civil penalty of not more than \$1,000, or such sum as may be provided in the ordinance defining the offense.
 - ii. Misdemeanor – a fine of not more than \$2,500 or imprisonment not to exceed one year, or both such fine or imprisonment.
 - iii. Violations of HMC Titles 15 and 18 shall have the penalties prescribed therein.
- c. Where an offense is defined in the Harrisburg Municipal Code or any other ordinance of the City of Harrisburg, and no penalty is provided, the offense shall be deemed a misdemeanor.
- d. Every day, or portion thereof, during which any violation of any provision of the Harrisburg Municipal Code or any ordinance of the City of Harrisburg is committed, continued or permitted, shall be a separate offense.

- e. A violation, as classified in the Harrisburg Municipal Code, is declared to be an offense, but not a crime. It is intended to be an offense which can be disposed of in all respects as a civil proceeding and not governed by procedure, evidentiary, substantive and constitutional rules applicable to criminal charges and proceedings. A person adjudged responsible for a violation shall not be deemed 'guilty' of the violation and a judgment of responsibility shall not be deemed a 'conviction' for any purpose.
- f. Notwithstanding anything in this section or any other ordinance to the contrary, no greater penalty shall be imposed for any violation of the Harrisburg Municipal Code or any ordinance of the City of Harrisburg than the maximum penalty proscribed under Oregon Statutes for the same act or omission.
- g. For the purpose of facilitating disposition of violations, the Municipal Judge may promulgate a schedule of forfeitures for violations, and the person charged with such a violation may deposit with the court the amount so scheduled, waive further appearance, and have the sum so deposited forfeited as a plea of 'no contest'. The court shall not, however, be bound by the schedule on appearance and admission by the person charged, or on trial and judgment against the person charged; the court in such a case may impose any forfeiture allowed by the above sections.

1.05.20 Procedure for the prosecution of certain misdemeanors as violations.

- a. Upon or before the appearance of the defendant upon any Harrisburg Municipal Code charge before the court receives the defendant's plea, the City Attorney, or his/her designee, shall declare, in open court or in writing, the intention whether or not to treat the offense in the case as a violation subject to the violations penalty and procedures set forth in this code. The case shall proceed as a violation, subject to the violation penalty and procedures, unless the City Attorney affirmatively states, in open court or in writing, that the case shall proceed as a misdemeanor. If the case proceeds as a violation, the accusatory instrument shall be deemed amended to denominate the offense as a violation and the offense, for purposes of the case, shall thereafter be treated as a violation, subject to the penalty provided in HMC 1.05.010. If the City Attorney, or his/her designee, declares an intention to treat the offense as a misdemeanor, the offense in the case shall thereafter continue to be treated as a crime. If the offense is denominated a violation pursuant to this subsection, the court shall, when it enters judgment in the case, clearly denominate the offense as a violation in the judgment order.
- b. Conviction of a violation does not give rise to any disability or legal disadvantage based upon conviction of a crime.

1.05.0230 Severability.

If any provision, section, sentence, or phrase of this chapter shall for any reason be adjudged or declared by any court of competent jurisdiction to be unconstitutional or invalid, such judgment or decision shall not affect the validity of the remaining portion of the Harrisburg Municipal Code. [Ord. 906 § 1, 2012.]

1.05.0340 Judicial jurisdiction and venue.

Unless otherwise explicitly indicated in the Harrisburg Charter or Municipal Code, the City may bring proceedings in any court with appropriate jurisdiction and venue. This includes, but is not limited to, Linn County Circuit Court, Harrisburg Municipal Court, and Linn County Justice Court. [Ord. 946 § 1, 2016.]

Chapter 9.45

MISCELLANEOUS OFFENSES

Sections:

[9.45.010 Police and fire communications.](#)

[9.45.020 Aggressive panhandling.](#)

[9.45.030 ~~Lodging Human Waste.~~](#)

[9.45.040 Selling or pledging property of intoxicated persons.](#)

9.45.010 Police and fire communications.

No person shall operate any generator of electromagnetic waves or cause a disturbance of such magnitude as to interfere with the proper functioning of any Police or Fire Department radio communication system. [Ord. 925 § 1 (Exh. A), 2014; Ord. 688 § 63, 1995.]

9.45.020 Aggressive panhandling.

1. Definitions.

a. “Aggressive panhandling” means any solicitation made in person upon any street, public place, or park in the City in which a person requests immediate donation of money or any other gratuity from another person, and involves one of the following actions:

- (1) Touching the solicited person without consent;
- (2) Blocking the walking path or the entrance or access to a building or vehicle of a person being solicited; or
- (3) Using any statement, gesture, request, demand, solicitation or other communication, knowing that the communication would cause a reasonable person to be alarmed, or be fearful, or otherwise feel compelled to donate money or provide other gratuities.

2. It shall be unlawful to engage in aggressive panhandling. [Ord. 966 § 1 (Exh. A), 2018; Ord. 925 § 1 (Exh. A), 2014; Ord. 688 § 80, 1995.]

9.45.030 ~~Lodging Human Waste~~

~~No person shall lodge in a car, outbuilding, or other place not intended for that purpose without permission of the owner or person entitled to the possession thereof. In addition, there will be no~~

~~overnight camping or tenting on public property without prior approval of the City Council.
[Ord. 688 § 81, 1995.]~~

No person shall deposit or discharge any human waste on public property upon any street, alley, public grounds, building, or place open and available to the general public.

9.45.040 Selling or pledging property of intoxicated persons.

No person shall purchase property from any person who is in an intoxicated condition or under the influence of any narcotic drug, or advance or loan money to such person, or have any dealings with any such person respecting the title of property. [Ord. 688 § 82, 1995.]

10.05.150 Prohibited parking or standing.

No person shall park or stand:

1. A vehicle in violation of the Oregon Vehicle Code or in violation of a parking limitation device.
2. A vehicle in an alley other than for the expeditious loading or unloading of persons or materials, but in no case for a period in excess of 30 minutes.
3. A vehicle on a public street or other public property for the principal purpose of:
 - a. Displaying the vehicle for sale;
 - b. Repairing or servicing the vehicle, except while making repairs necessitated by an emergency;
 - c. Displaying temporary advertising from the vehicle; or
 - d. Selling merchandise from the vehicle, except when authorized.

84. A vehicle in front of and 10 feet on either side of a mailbox(es) during the hours of 8:00 a.m. and 5:00 p.m., except on Sundays and Federal holidays

~~4. A motor vehicle on a public street or on public property:~~

- ~~a. For more than 48 hours without moving at least two-tenths of a mile if it is not parked adjoining the address shown on the registration for the vehicle; or~~
- ~~b. For more than 14 days without moving at least one mile if it is otherwise legally parked adjoining the address shown on the registration for the vehicle.~~

~~5. An inoperable vehicle on a public street or public property for a period of more than 24 hours.~~

~~6. A recreational vehicle or any kind of trailer on a public street or public property for a period of more than 24 hours without moving a distance of at least two-tenths of a mile.~~

5. Storage of Vehicles or Personal Property on Public Property

a. No person shall store or permit to be stored on a public right of way or other public property a recreational vehicle, boat, travel trailer, utility trailer, camper or any other personal property for a period in excess of 48 hours. This includes motor vehicles being used for sleeping or housekeeping purposes.

b. No person shall store or permit to be stored on a public right of way or other public property, an operable motor vehicle, other than those specified in subsection (5)(a) of this section, as follows:

i. For more than [7 or 14?] days if the vehicle is parked adjoining the property and address shown on the registration of the vehicle.

ii. For more than 48 hours if the vehicle is not parked within 100' of the property and address shown on the registration of the vehicle.

c. No person shall store or permit to be stored on a public right of way or other public property, an inoperable motor vehicle for a period in excess of 24 hours.

d. It is the intent of the City Council to prohibit long-term storage of vehicles and personal property on city streets, alleys, rights-of-way or other public property. Moving a vehicle or personal property from place to place on public ways or property does not constitute compliance with subsection (5)(a), (5)(b), or (5)(c) of this section.

7. A motor vehicle, recreational vehicle, or trailer for the purpose of sleeping or housekeeping purposes, on private property, except where provision is made for the removal of wastewater and it is parked except as follows:

a. Within an approved recreational vehicle park; or

b. On the premises of a private residence and with the consent of the occupant of the residence; provided, that such use is limited to not more than **30 days in any 90-day period**; or

c. On private property with the consent of the resident of the property and with the approval of the City Council. A special temporary permit may be issued for up to 90 days to alleviate a temporary housing hardship which cannot otherwise be satisfied within a recreational vehicle park. Such approval may be subject to any conditions which the City Council deems appropriate to maintain public safety and community aesthetics. In addition, any such permit may be revoked upon 10 days' notice by the City Council. A special temporary permit can be renewed upon application to the City Council.

(1) Notice of hearing for special temporary permit shall be provided to neighboring property owners and residents within 100 feet of the subject site.

~~8. A vehicle in front of and 10 feet on either side of a mailbox(es) during the hours of 8:00 a.m. and 5:00 p.m., except on Sundays and Federal holidays~~

8. When a law enforcement officer finds a vehicle or property in violation of this section, a written warning may be issued to the registered owner or other person responsible for the vehicle

or property, and/or a notice of intent to impound, as required in Harrisburg Municipal Code 10.15.

9. A vehicle or property which violates this section may be towed/removed at the owner's expense after notifications have been made as required by Oregon State Statutes.

10.05.155 Penalties.

Any person violating any of the provisions of this chapter is subject to those penalties set forth in HMC 1.05.

Chapter 10.15

DISCARDED AND ABANDONED VEHICLES

Sections:

[10.15.010 Definitions.](#)

[10.15.020 Prohibited action and impoundment.](#)

[10.15.030 Investigation, notice and results of noncompliance.](#)

[10.15.040 Contents of notice.](#)

[10.15.050 Entry on private property.](#)

[10.15.060 Hearing by Municipal Judge.](#)

[10.15.070 Abatement by the City and warrant.](#)

[10.15.080 Penalty.](#)

[10.15.090 Severability.](#)

10.15.010 Definitions.

As used in this chapter, the following mean:

“Abandoned vehicle” means a motor vehicle on a public street or on public property:

- a. For more than 48 hours ~~without moving at least two-tenths of a mile~~ if it is not parked within 100’ of adjoining the property and address shown on the registration for the vehicle; or
- b. For more than 7 or 14 days ~~without moving at least one mile~~ if it is parked adjoining the property and address shown on the registration for the vehicle.

“City official” means the following:

- a. The City Administrator or any person designated by the City Administrator to investigate an alleged violation pursuant to this chapter; or
- b. Any person authorized by law, ordinance or court order to enforce laws, ordinances or court orders within the City of Harrisburg, including, but not limited to, law enforcement officials.

“Costs” means the expense of removing, storing, or selling an impounded vehicle.

“Day,” for the purposes of this chapter, refers to a calendar day.

“Discarded vehicle” means an inoperable vehicle on private property for a period of more than 10 days, except when:

- a. The vehicle is on property wherein a business is located dealing with the repair or storage of vehicles, and the business is operating within the regulations of the City of Harrisburg.
- b. The vehicle is kept within a garage or other sight-obscuring building.
- c. The vehicle is registered to the address where it is located and the resident of the property informs the City Administrator, in writing and before the issuance of a citation, that the vehicle is being repaired. In such a case, the vehicle shall not remain on the property in an inoperable condition for more than 30 days. Not more than one such vehicle shall be allowed on the property at any one time.
- d. The vehicle is registered to the address where it is located, it is at least 25 years old, and the resident of the property informs the City Administrator, in writing and before the issuance of a citation, that the vehicle is being restored.

In such a case, (1) the resident of the property shall provide information, if requested, indicating that some progress has been made in restoring the vehicle during each month; (2) the vehicle shall not be on the property in an inoperable condition for more than one year; and (3) not more than one such vehicle shall be allowed on the property at a time.

“Inoperable vehicle” means a vehicle, or major parts of a vehicle, that cannot be driven on a public street because of problems such as body damage, engine or transmission problems, missing parts, flat tire, or expired license plates.

“Person in charge of property” means an agent, occupant, lessee, contract purchaser, owner, or person having possession, control, or title to property where a vehicle is located.

“Person responsible” means the registered owner of a motor vehicle or other person responsible for a nuisance vehicle, including the person in charge of property.

“Personal Property” means a recreational vehicle, boat, utility or livestock trailer, camper, article of machinery, a canopy or any part thereof, or any other personal property on a public street or on public property:

“Vehicle” means every device in, upon, or by which a person or property is or may be transported or drawn upon a public highway, except devices moved by human power or used exclusively upon stationary rails or tracks. For example, and not for limitation, the following are vehicles:

a. Motor vehicles including cars, trucks and motorcycles; motor homes, golf carts, ATV’s, Quad’s, or any other vehicle that can move under its own power.

- ~~b. Motor home;~~
- ~~c. Utility trailer;~~
- ~~d. House or vacation trailer;~~
- ~~e. Implement of husbandry;~~
- ~~f. Article of machinery;~~
- ~~g. Boat;~~
- ~~h. Camper; or~~
- ~~i. Canopy or any part thereof.~~

“Vehicle owner” means an individual, firm, corporation, or unincorporated association with a claim, either individually or jointly, of ownership or an interest, legal or equitable, in a vehicle. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 1, 2006; Ord. 777 § 1, 2000; Ord. 753 § 1, 1998.]

10.15.020 Prohibited action and impoundment.

1. Abandoned and discarded vehicles are deemed to be a public nuisance subject to abatement pursuant to the provisions of this chapter, and any responsible person is subject to the penalty provisions referred to in HMC [10.15.080](#).
2. A vehicle may be towed and impounded without notice, at the expense of the vehicle’s owner, when:
 - a. The vehicle is a hazardous vehicle as defined under ORS 819.120 or any successor provision of State law;
 - b. A law enforcement officer reasonably believes the operator is driving the vehicle uninsured or without other means to prove financial responsibility as required by ORS 806.010;
 - c. The operator of the vehicle does not possess or cannot produce a valid operator’s license;
 - d. The motor vehicle has not been registered or the operator is unable to produce a valid registration card;
 - e. A law enforcement officer reasonably believes that the vehicle has been stolen;
 - f. A law enforcement officer reasonably believes that the vehicle or its contents constitute evidence of any offense, if the towing is reasonably necessary to obtain or preserve evidence;

g. The vehicle is in possession of a person taken into custody by a law enforcement officer and no other reasonable disposition of the vehicle is available; or

h. The vehicle is illegally parked on a public or private street in a conspicuously restricted space, zone or traffic lane where parking is limited or prohibited to designated classes of vehicles or during designated periods of time, or at any time when the vehicle interferes with the intended use of such space, zone or traffic lane including parade routes or construction zones that have been conspicuously identified at least 48 hours before the parade or nonemergency construction activity.

3. A vehicle may be towed after notice when:

a. A law enforcement officer reasonably believes that the vehicle is abandoned or discarded;

b. The vehicle is parked in violation of a temporary or permanent parking restriction where there is no reasonable need to immediately remove the vehicle; or

c. The vehicle is parked on City-owned property without express City permission.

4. In addition to abatement by any of the procedures set forth in this chapter, inoperable motor vehicles in violation of this section may be deemed abandoned by a law enforcement officer and disposed of in accordance with the procedures of Chapter 819 ORS. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 2, 2006; Ord. 777 § 2, 2000; Ord. 753 § 2, 1998.]

10.15.030 Investigation, notice and results of noncompliance.

1. If notice is required prior to the towing and impoundment of an abandoned or discarded vehicle, a notice shall be affixed to the vehicle at least 24 hours prior to the vehicle being towed.

2. An investigation shall occur to make a good faith effort to notify the owner of any vehicle subject to towing prior to having the vehicle removed. This may be accomplished by personal contact, telephone or by leaving notice attached to the vehicle at least 24 hours prior to removal.

3. Abandoned or discarded vehicles on private property shall have a notice mailed or delivered to the property owner and/or vehicle owner requesting abatement of the nuisance.

a. In the event the nuisance is not abated within 10 days of the mailing or personal delivery of the notice, the vehicle may be towed and impounded at the expense of the owner or person responsible for the nuisance vehicle and/or a citation may be issued to the person in charge of the property and/or the vehicle. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 3, 2006; Ord. 753 § 3, 1998.]

10.15.040 Contents of notice.

1. If a notice is required to be affixed to the vehicle, the notice shall state:

- a. That the vehicle will be subject to towing and impoundment by a law enforcement officer if the vehicle is not removed before a specified date and time.
 - b. The statute or ordinance number violated by the vehicle and under which the vehicle will be removed.
 - c. The place where the vehicle will be impounded or the telephone number and address of the appropriate authority that will provide the information.
 - d. That a towed or impounded vehicle will be subject to towing and storage charges and that a lien will attach to the vehicle and its contents which if not paid may be satisfied by the sale of the vehicle.
 - e. That the owner, possessor or person having an interest in the vehicle is entitled to a hearing, to contest the validity of the removal and custody or proposed removal and custody of the vehicle.
 - f. The method for requesting a hearing.
2. If a notice is required to be mailed or delivered prior to towing, the notice shall include:
- a. A description of the vehicle.
 - b. The location of the vehicle.
 - c. That the vehicle will be subject to towing and impoundment by a law enforcement officer if the vehicle is not removed within 10 days of the date the notice is sent or delivered.
 - d. The statute or ordinance number violated by the vehicle and under which the vehicle will be removed.
 - e. The place where the vehicle will be impounded or the telephone number and address of the appropriate authority that will provide the information.
 - f. That a towed or impounded vehicle will be subject to towing and storage charges and that a lien will attach to the vehicle and its contents.
 - g. That the vehicle will be sold to satisfy the costs of towing and storage if the charges are not paid in a timely manner.
 - h. That the owner, possessor or person having an interest in the vehicle is entitled to a hearing, before the vehicle is impounded, to contest the proposed towing if the hearing is requested in a timely manner.
 - i. That the owner, possessor or person having an interest in the vehicle may also challenge the reasonableness of any towing and storage charges at the hearing.

j. That before the expiration of the 10-day period referred to in this section, the person responsible can deliver to the City Recorder at 120 Smith Street, PO Box 378, Harrisburg, Oregon 97446, a written request to appear before the Municipal Judge to show why the vehicle should not be towed.

k. That the person responsible may also be served with a citation that could result in a fine of up to \$500.00 per day that the violation continues.

3. If there is no vehicle identification number on a vehicle and there are no registration plates and no other markings through which the Department of Transportation could identify the owner of the vehicle, or if the Department of Transportation records do not identify a current owner of the vehicle, then the notice requirements of subsection (2) of this section shall not apply and the vehicle may be towed, impounded and sold as though notice and an opportunity for a hearing had been given. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 4, 2006; Ord. 753 § 5, 1998.]

10.15.050 Entry on private property.

1. With the exception of going to the front door of a residence to determine the condition of a vehicle, Prior to entering onto private property to determine if a vehicle is a discarded vehicle, the City official shall obtain the consent of an occupant or a warrant of the Municipal Court authorizing entry for inspection.

2. A search warrant shall be issued under the terms of this chapter and filed with the Municipal Court showing probable cause for the inspection by stating the purpose and extent of the proposed inspection, citing this chapter as the basis for the inspection, stating whether it is an inspection instituted by complaint, or giving other specific or general information concerning the vehicle in question or the property on which it is located.

3. No person shall interfere with or attempt to prevent a City official from entering onto private premises and inspecting a vehicle when an emergency exists or when the official exhibits a warrant authorizing entry. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 906 § 1, 2012; Ord. 850 § 5, 2006; Ord. 753 § 6, 1998.]

10.15.060 Hearing by Municipal Judge.

1. Following a request to appear in accordance with HMC [10.15.040](#), the Municipal Judge shall provide a hearing for the petitioner to show cause why an abandoned or discarded vehicle should not be abated immediately and to receive evidence and the testimony of the City official and other interested persons concerning the existence, location, and condition of the vehicle. After the hearing, the Judge may order the vehicle removed by the City in accordance with the provisions of this chapter.

2. The order may require the removal of more than one vehicle and may consolidate the hearings and orders relating to more than one vehicle. Persons receiving the notice specified in HMC [10.15.040](#) shall be sent copies of the order.

3. The Judge may impose conditions and take other action considered appropriate under the circumstances to carry out the purposes of this chapter. The Judge shall refuse to order removal of the vehicle when the vehicle, in the opinion of the Judge, is not subject to the provisions of this chapter. The Judge shall not be bound by technical rules of evidence in conducting the hearing. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 6, 2006; Ord. 753 § 7, 1998.]

10.15.070 Abatement by the City and warrant.

1. Ten days after giving notice as required by this chapter or, if a hearing is held, then 10 days after a ruling by the Municipal Judge declaring a vehicle to be a public nuisance, the City shall have jurisdiction to abate the nuisance and may remove the vehicle by use of City employees or authorized independent contractors.

2. Prior to abating the nuisance, the City or Linn County Sheriff's Office will obtain a warrant from the Harrisburg Municipal Court to seize vehicle.

3. No person shall interfere with, hinder or refuse to allow authorized persons to enter onto private property for the purpose of removing a vehicle under the provisions of this chapter. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 7, 2006; Ord. 753 § 8, 1998.]

10.15.080 Penalty.

In addition to any other abatement penalty as set forth herein, violation of or failure to comply with any provision of this chapter is punishable upon conviction by a fine not to exceed \$500.00. Each day's violation constitutes a separate offense. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 11, 2006; Ord. 753 § 14, 1998. Formerly 10.15.110.]

10.15.090 Severability.

Invalidity of a section or part of a section of this chapter shall not affect the validity of the remaining sections or parts of sections. [Ord. 1006 § 1 (Exh. A), 2025; Ord. 969 § 1 (Exh. A), 2019; Ord. 850 § 12, 2006; Ord. 753 § 15, 1998. Formerly 10.15.120.]

ORDINANCE NO. 1011**AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODES CHAPTER 1.05, 9.45, 10.05 AND 10.15**

WHEREAS, the City of Harrisburg has several sections of Municipal Code that help provide actions the City should take in relation to certain violations; and,

WHEREAS, the City of Harrisburg is strengthening its code to take care of violations in a more expedient manner than what is currently available; and,

WHEREAS, Harrisburg Municipal Code (HMC) Chapter 1.05 has been updated to more effectively state civil penalties and fines as well as the ability for the City Prosecutor to use either misdemeanors or violations as a tool when prosecuting cases in Municipal Court; and,

WHEREAS, HMC Chapters 9.45 and 10.05.150-155 have been amended to expedite the process of working with the presence of RV's, Motor Vehicles, and Trailers for sleeping and housekeeping purposes, as well as an addition to allow for code addressing human waste; and,

WHEREAS, HMC 10.15 has also been updated to match language used in HMC 10.05.

NOW THEREFORE, THE CITY OF HARRISBURG ORDAINS AS FOLLOWS:

Section 1. Harrisburg Municipal Code Chapter 1.05 General Provisions is amended as shown in Exhibit A.

Section 2. Harrisburg Municipal Code Chapter 9.45 Miscellaneous Offenses is amended as shown in Exhibit B.

Section 3. Harrisburg Municipal Code Chapter 10.05.150 Prohibited parking or standing, is amended as shown in Exhibit C, which also includes the addition of HMC 10.05.155 to address penalties.

Section 4. Harrisburg Municipal Code Chapter 10.15 Discarded and Abandoned Vehicles, is amended as shown in Exhibit D.

PASSED by the Council this 12th Day of August 2025.

APPROVED by the Mayor this 12th Day of August 2025

EFFECTIVE DATE: September 12th, 2025.

Mayor Robert Duncan

ATTEST:

City Recorder

Agenda Bill

Harrisburg City Council

Harrisburg, Oregon

THE MATTER OF APPROVING AN INTERGOVERNMENTAL AGREEMENT (IGA)

BETWEEN THE CITY OF HARRISBURG AND LINN COUNTY SHERIFF’S OFFICE

STAFF REPORT:

- Exhibit A: 2022-2025 Current Agreement
- Exhibit B: 2025-2028 Proposed IGA

ACTION:

MOTION TO APPROVE THE IGA WITH THE LINN COUNTY

SHERIFF’S OFFICE

THIS AGENDA BILL IS DESTINED FOR: Agenda – August 12, 2025

BUDGET IMPACT		
COST	BUDGETED?	SOURCE OF FUNDS
\$305,646 2025-26	Yes	General Funds
\$320,925 2026-27	No	
\$336,963 2027-28	No	

STAFF RECOMMENDATION:

Staff recommends the City Council discuss, and approve the IGA with LCSO and Linn County

BACKGROUND INFORMATION:

The City of Harrisburg has had a relationship with the Linn County Sheriff’s Office for many years. Starting in 2017, cities in our region formed a contract cities group, in order to more effectively work with LCSO, and to standardize processes throughout our region. As most are aware, LCSO is funded three different ways. They are funded through property taxes by Linn County, receive a Levy, and cities like Harrisburg, contract for additional services within our jurisdictional boundaries.

The contract is basic in nature, stating what they are responsible for doing, and containing standard contract language, including indemnification, and who has the authority to direct personnel. Harrisburg, as the largest city in our contracted cities group, accounts for more hours than the other cities; Brownsville, Halsey, Millersburg & Scio. Mill City had been a contracted city but dropped out of the contract city’s group in 2017.

The Intergovernmental Agreements (IGA’s) are approved in 3-year cycles, which coincides with collective bargaining at LCSO that is negotiated every 3 years. **Exhibit A** shows the 2022-2025 IGA, while **Exhibit B** is the 2025-2028 IGA. As Council knows, the costs of public safety continues to skyrocket, with hourly rate of pay increasingly high

COVID, and the years following included less people with a desire to enter into public service, plus the challenges of working in the law enforcement field make it harder for our law enforcement partners to find people who are willing to make the commitment to be a Deputy with LCSO.

In 2022, the City of Harrisburg did take a serious look at whether or not we could afford our own police department, as we had hoped to have more control over what the officers do when they are working for us. However, the Ad-Hoc Committee discovered that we save substantially by contracting with LCSO, in comparison to establishing our own force.

The City of Harrisburg has a conservative approach to how we budget, and law enforcement services are important to the City Council. Therefore, we have maintained the hours we currently have over the last six years. With so much going changing in all of our cities in Oregon, we recognize that it's prudent to keep those hours for as long as we can. The City also contracts with the City of Coburg, in order to utilize working with a municipal force. This allows the City more flexibility while targeting traffic and additional code enforcement hours. Staff feels that we have the best of both worlds, as we have a highly trained and professional deputy workforce, with specialized services, such as narcotics, vice, detectives, and additional services such as search and rescue. Coburg typically works as bailiff, with traffic enforcement, and now more municipal code enforcement, which will include more active field work.

As prices, and the cost of inflation continue to rise, the City will need to be extremely proactive in reviewing our law enforcement services before the end of each fiscal year. The contracts contain a clause that requires any changes to be discussed by either organization by December 31st of each year. Staff met with the Finance Director, who maintains a forecast of five to ten years ahead every year, and who felt that we could accurately predict projected expenses and revenues in order to modify the contract if needed.

The proposed IGA has already been approved by Linn County, and is located in **Exhibit B**. The City of Harrisburg asks for 3300 hours on an annual basis, which provides us with 275 hours of additional services per month. We modified the contract in 2022 in order to work through any shortfalls in hours based upon major events and employee shortages that LCSO is not able to control. This allows the City to pay the County based on actual hours worked, if three consecutive months result in lower services provided. Harrisburg also continues to ask for additional services during two of our major events; the 4th of July, and the Christmas Light Parade. We also contract with the Linn County Sheriff's Posse for both the 4th of July, and the Harvest Festival. The Posse consists of reserves, and is charged at a differently hourly amount, and as a separate organization, rather than being included in our contract.

The proposed 2025-2028 IGA shown in **Exhibit B** jumped to an almost 7% increase over the final 2024-2025 year in the previous contract. In addition, the increase per fiscal year is still increasing by a rate of a 5% each year. Sheriff Duncan has explained that the actual amounts that could be charged to the contract cities based on collective bargaining is much higher than 5%; but she is also aware that small cities have less ability to cover higher charges. A graph that tracks the hours contracted per month, with hourly rate, and annual costs is shown below for those who would like to see the transition since 2017. (When the City was asking for additional traffic enforcement hours (75 hours) of Traffic Enforcement per month, those hours were included in the monthly contracted hours).

Fiscal Year	Hours – Monthly/Annual	Hourly Rate	Annual Paid	Amount	Events
2017-2018	320/3840	\$65	\$249,600		July 4, 3 for 36 hrs. Dec, 1 for 4 hrs.
2018-2019	320/3840	\$67.33	\$258,550		Same
2019-2020	275/3300	\$70.85	\$233,805		July 4, 4 for 36 hrs. Dec, 2 for 4 hours
2020-2021	275/3300	\$72.99	\$240,867		Same
2021-2022	275/3300	\$75.51	\$249,183		Same
2022-2023	275/3300	\$79.29	\$261,657		Same
2023-2024	275/3300	\$82.46	\$272,118		Same
2024-2025	275/3300	\$85.76	\$283,008		Same
2025-2026	275/3300	\$92.62	\$305,646		Same
2026-2027	275/3300	\$97.25	\$320,925		Same
2027-2028	275/3300	\$102.11	\$336,963		Same

As shared previously with the City Council, the hourly rate and FY totals were delivered on April 1, and were discussed by both the Budget Committee and City Council. The current year budget reflects the \$305,646 for 2025-2026.

REVIEW AND APPROVAL:



Michele Eldridge 08.06.25
City Administrator

**INTERGOVERNMENTAL AGREEMENT BETWEEN
CITY OF HARRISBURG AND LINN COUNTY SHERIFF'S OFFICE**

PARTIES TO THE AGREEMENT

This agreement is made and entered into this 1st day of July, 2022, by and between the City of Harrisburg, a municipal corporation of the State of Oregon, hereinafter called CITY, and Linn County, Oregon, a political subdivision, of the State of Oregon, and the Sheriff of Linn County, hereinafter called COUNTY.

PURPOSE

The CITY is desirous of contracting with COUNTY for the performance of the hereinafter described law enforcement functions within its boundaries by the COUNTY, through the Sheriff thereof. The COUNTY is agreeable, with approval of the Sheriff, to rendering such services on the terms and conditions hereinafter set forth herein. This agreement is authorized and provided for by the provisions of ORS 190.010 and ORS 206.345.

**IN CONSIDERATION OF THE MUTUAL CONVENANTS
CONTAINED HEREIN, THE PARTIES AGREE TO THE
FOLLOWING TERMS, PROVISIONS AND CONDITIONS:**

1. **Payment by CITY.** CITY shall pay COUNTY in cash equivalent the annual sum set forth below (other cities listed for information only):

CITY	HRS	CONTRACT AMOUNT		
		2022-2023	2023-2024	2024-2025
Brownsville	2400	\$190,296	\$197,904	\$205,824
Halsey	864	\$68,506	\$71,245	\$74,096
Harrisburg	3300	\$261,657	\$272,118	\$283,008
Millersburg	1836	\$145,576	\$151,396	\$157,455
Scio	864	\$68,506	\$71,245	\$74,096

Said amounts shall be paid in quarterly installments during the course of each fiscal year, July 1st through June 30th.

2. **Service to be Performed by COUNTY.** COUNTY shall perform the services described on EXHIBIT A, which by this reference is incorporated into this agreement herein.
3. **Term.** The term of this agreement shall run concurrent to the term of the COUNTY Collective Bargaining Agreement and shall be from July 1, 2022 through and including June 30, 2025. However, the service of the COUNTY shall continue to be performed and the authority granted to the COUNTY to enforce the ordinances of

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 STEVE DRUCKER MILLER, CLERK
 By  Clerk

the CITY shall continue until thirty days after notice is given by either party that such services or authority is discontinued. By December 31st of each year, the CITY and COUNTY shall review the terms of the agreement and determine if any amendments are desired. In order for any modification to be effective, any amendment, modification or otherwise shall be in writing and approved by all parties.

4. **Indemnification.** To the fullest extent permitted by law, and in accordance with the Oregon Constitution and the Oregon Tort Claims Act, each party to this Agreement shall indemnify, defend, save, and hold harmless the other party and its officers, employees and agents from and against all claims, actions, liabilities, damages, losses, or expenses, arising from:
 - I. Injury to any person or damage to property caused by the negligence or other wrongful acts or omissions of the party, its officers, employees or agents; or
 - II. Failure or refusal of one party to perform or fulfill its responsibilities under this Contract or any law, through no fault of the other party. The obligations or rights under this section may not be delegated or assigned without the express consent of the other party.

The terms of this provision are neither intended to nor shall they create a right for any third party. The obligations contained in this section shall survive the termination of this Agreement.

5. **COUNTY** shall be exclusively responsible for all its employees, for providing their wages, benefits, insurance, taxes and all the like whether required by federal, state or local law or any Collective Bargaining Agreement, including but not limited to workers compensation and contributions to Public Employees Retirement System (PERS).
6. **Entire Agreement.** This Agreement signed by all parties is the parties' final and entire Agreement and supersedes all prior and contemporaneous oral or written communications between the parties, their agent and representatives. There are no representations, promises, terms, conditions or obligations other than those contained herein.
7. **Venue.** Resolution of any disputes arising out of the performance of this contract shall be maintained in the Circuit Court of Linn County.

IN WITNESS WHEREOF, the CITY by resolution duly adopted by its respective City Council cause this agreement to be signed by its Mayor and attested by the City Recorder, and the COUNTY by order of its County Commission and attested by the Clerk and the said COUNTY, and subscribed by the Sheriff of Linn County, all on the day and year first above written.

CITY OF Harrisburg

LINN COUNTY, a political
subdivision of the State of
Oregon

By: [Signature]
Mayor Date 7/11/22

By: [Signature] 6-21-2022
Chairman Date

ATTEST:
[Signature]
City Recorder

[Signature] 6-21-2022
Commissioner Date

[Signature] 6-21-2022
Commissioner Date

APPROVED AS TO FORM:
[Signature]
Linn County Legal Counsel
[Signature]
City Legal Counsel

[Signature] 6/14/2022
Sheriff Date

ATTEST:
[Signature]
Linn County Clerk

EXHIBIT A

1. The COUNTY agrees to provide law enforcement services within the corporate limits of the CITY, to the extent and in the manner hereinafter set forth. The law enforcement services shall encompass duties and functions of the type within the jurisdiction of and customarily rendered by the COUNTY, pursuant to the statutes of the State of Oregon, and those duties associated with the enforcement and compliance with the Ordinances duly authorized and enacted by the CITY. Such services shall include the enforcement of State statutes and municipal Ordinances of the CITY.
2. CITY grants to COUNTY full municipal police authority.
3. The rendition of such service, the standards of performance, the discipline of officers, and other matters incident to the performance of such services and the control of the personnel so employed, shall remain with the COUNTY.
4. For the purpose of performing all functions of this agreement, COUNTY shall furnish and supply all necessary labor, supervision, equipment, radio communication facilities and supplies necessary to render said services.
5. COUNTY shall set the rate for services, per the table below:

Hourly Rate		
2022-2023	2023-2024	2024-2025
\$79.29 / hour	\$82.46 / hour	\$85.76 / hour

6. COUNTY shall provide a minimum amount of hours per month to be dedicated in the CITY as listed below:

CITY	MONTHLY CONTRACTED HOURS		
	2022-2023	2023-2024	2024-2025
Harrisburg	275	275	275

- a. The Contracted Cities acknowledge that law enforcement agencies throughout the state are struggling to maintain certain staffing levels, and that COUNTY could experience problems with meeting minimum contractual hours; and,
- b. That this provision shall not apply to any shortfall in hours based upon catastrophic acts of nature, riot, war, or any other major event that is reasonably beyond the COUNTY's ability to anticipate or control.
- c. COUNTY acknowledges and agrees that any shortfall to minimum monthly contracted hours that are dedicated to each CITY shall be

made up within the next two consecutive months following. If COUNTY is unable to provide the minimum monthly contracted hours for three months in a row, then the CITY shall have the right to pay the COUNTY based on the actual hours worked according to the rate for services shown in Exhibit A.

- 7. Annual contract increases to the CITY shall be directly related to the COUNTY Collective Bargaining Agreement and related to the percentage of increase in the total cost of COUNTY personnel, to include COLA's, fringe benefits, payroll costs and other COUNTY related expenses. CITY agrees to the hourly rate increases in paragraph five (5) of Exhibit A, based on the minimum hours provided by COUNTY in paragraph six (6) of Exhibit A for each fiscal year.
- 8. CITY shall have the ability to request and receive targeted services and enhanced patrol, e.g. traffic, and municipal code enforcement.
- 9. COUNTY acknowledges and agrees that all municipal and criminal offenses within the CITY'S corporate limits, whether initiated by citation, complaint, affidavit, warrant, order, or other instrument shall be prosecuted in the Linn County Circuit Court, Justice Court, or applicable CITY court, as directed by the CITY. Offenses include but are not limited to, CITY Municipal Code Offenses, Violations, and Crimes, and all applicable provisions of the Oregon Criminal Code.
- 10. COUNTY acknowledges and agrees that all traffic offenses within the CITY'S corporate limits, whether initiated by citation, complaints, affidavit, warrant, order, or other instrument, with the exception of felonies, shall be prosecuted in the Linn County Circuit Court, Justice Court, or applicable CITY court, as directed by the CITY. Offenses include, but are not limited to, all applicable provisions of the Oregon Motor Vehicle Code.
- 11. The COUNTY agrees to assign deputies to work the following CITY events during the organized festivities as requested by the CITY:

CITY	SPECIAL EVENT	# DEPUTIES	# TOTAL HOURS
Harrisburg	Old Fashioned 4 th of July	4	36
Harrisburg	Christmas Light Parade	2	4

The COUNTY and CITY agree the cost of the special events is incorporated into the Annual Contract Cost in paragraph 1 of this agreement.

- 12. The COUNTY agrees to provide a monthly report of all law enforcement activities within the corporate limits of the CITY. The monthly report shall demonstrate compliance with paragraphs 6-9. COUNTY will make a reasonable attempt to assign a liaison with the rank of Sergeant or higher to attend designated individual CITY Council meetings.

13. COUNTY and CITY, including all contracted cities, shall implement a quarterly joint meeting with the Sheriff or Undersheriff to ensure relationships are adequate to jointly achieve the goals of each party. Meetings will be attended by CITY designee including but not limited to the Mayor, Councilor or high-ranking CITY official such as a City Administrator/Manager/Recorder. All joint meetings shall be held at the COUNTY. The location of such meeting will be determined by the COUNTY, with a time and date agreed upon by the contracted cities.
14. CITY, where applicable, will provide the COUNTY with a substation as an in-kind contribution.

INTERGOVERNMENTAL AGREEMENT BETWEEN CITY OF HARRISBURG AND LINN COUNTY SHERIFF'S OFFICE

PARTIES TO THE AGREEMENT

This agreement is made and entered into this 1st day of July, 2025, by and between the City of Harrisburg, a municipal corporation of the State of Oregon, hereinafter called CITY, and Linn County, Oregon, a political subdivision, of the State of Oregon, and the Sheriff of Linn County, hereinafter called COUNTY.

PURPOSE

The CITY is desirous of contracting with COUNTY for the performance of the hereinafter described law enforcement functions within its boundaries by the COUNTY, through the Sheriff thereof. The COUNTY is agreeable, with approval of the Sheriff, to rendering such services on the terms and conditions hereinafter set forth herein. This agreement is authorized and provided for by the provisions of ORS 190.010 and ORS 206.345.

IN CONSIDERATION OF THE MUTUAL CONVENANTS CONTAINED HEREIN, THE PARTIES AGREE TO THE FOLLOWING TERMS, PROVISIONS AND CONDITIONS:

1. **Payment by CITY.** CITY shall pay COUNTY in cash equivalent the annual sum set forth below (other cities listed for information only):

CITY	HRS	CONTRACT AMOUNT		
		2025-2026	2026-2027	2027-2028
Brownsville	2400	\$222,288	\$233,400	\$245,064
Halsey	864	\$80,023	\$84,024	\$88,223
Harrisburg	3300	\$305,646	\$320,925	\$336,963
Millersburg	1836	\$170,050	\$178,551	\$187,473
Scio	864	\$80,023	\$84,024	\$88,223

Said amounts shall be paid in quarterly installments during the course of each fiscal year, July 1st through June 30th.

2. **Service to be Performed by COUNTY.** COUNTY shall perform the services described on EXHIBIT A, which by this reference is incorporated into this agreement herein.
3. **Term.** The term of this agreement shall run concurrent to the term of the COUNTY Collective Bargaining Agreement and shall be from July 1, 2025 through and including June 30, 2028. However, the service of the COUNTY shall continue to be performed and the authority granted to the COUNTY to enforce the ordinances of

the CITY shall continue until thirty days after notice is given by either party that such services or authority is discontinued. By December 31st of each year, the CITY and COUNTY shall review the terms of the agreement and determine if any amendments are desired. In order for any modification to be effective, any amendment, modification or otherwise shall be in writing and approved by all parties.

4. **Indemnification.** To the fullest extent permitted by law, and in accordance with the Oregon Constitution and the Oregon Tort Claims Act, each party to this Agreement shall indemnify, defend, save, and hold harmless the other party and its officers, employees and agents from and against all claims, actions, liabilities, damages, losses, or expenses, arising from:
 - I. Injury to any person or damage to property caused by the negligence or other wrongful acts or omissions of the party, its officers, employees or agents; or
 - II. Failure or refusal of one party to perform or fulfill its responsibilities under this Contract or any law, through no fault of the other party. The obligations or rights under this section may not be delegated or assigned without the express consent of the other party.

The terms of this provision are neither intended to nor shall they create a right for any third party. The obligations contained in this section shall survive the termination of this Agreement.

5. **COUNTY** shall be exclusively responsible for all its employees, for providing their wages, benefits, insurance, taxes and all the like whether required by federal, state or local law or any Collective Bargaining Agreement, including but not limited to workers compensation and contributions to Public Employees Retirement System (PERS).
6. **Entire Agreement.** This Agreement signed by all parties is the parties' final and entire Agreement and supersedes all prior and contemporaneous oral or written communications between the parties, their agent and representatives. There are no representations, promises, terms, conditions or obligations other than those contained herein.
7. **Venue.** Resolution of any disputes arising out of the performance of this contract shall be maintained in the Circuit Court of Linn County.

IN WITNESS WHEREOF, the CITY by resolution duly adopted by its respective City Council cause this agreement to be signed by its Mayor and attested by the City Recorder, and the COUNTY by order of its County Commission and attested by the Clerk and the said COUNTY, and subscribed by the Sheriff of Linn County, all on the day and year first above written.

CITY OF _____

LINN COUNTY, a political
subdivision of the State of
Oregon

By: _____
Mayor Date

By: *Roger Aguirre* 10-10-2025
Chair Date

ATTEST:

City Recorder

Wendy 10-10-2025
Commissioner Date

Shirley 10-10-2025
Commissioner Date

APPROVED AS TO FORM:

Michelle 10-10-2025
Sheriff Date

Erin Hughes
Linn County Attorney

EXHIBIT A

- 1. The COUNTY agrees to provide law enforcement services within the corporate limits of the CITY, to the extent and in the manner hereinafter set forth. The law enforcement services shall encompass duties and functions of the type within the jurisdiction of and customarily rendered by the COUNTY, pursuant to the statutes of the State of Oregon, and those duties associated with the enforcement and compliance with the Ordinances duly authorized and enacted by the CITY. Such services shall include the enforcement of State statutes and municipal Ordinances of the CITY.
- 2. CITY grants to COUNTY full municipal police authority.
- 3. The rendition of such service, the standards of performance, the discipline of officers, and other matters incident to the performance of such services and the control of the personnel so employed, shall remain with the COUNTY.
- 4. For the purpose of performing all functions of this agreement, COUNTY shall furnish and supply all necessary labor, supervision, equipment, radio communication facilities and supplies necessary to render said services.
- 5. COUNTY shall set the rate for services, per the table below:

Hourly Rate		
2025-2026	2026-2027	2027-2028
\$92.62 / hour	\$97.25 / hour	\$102.11 / hour

- 6. COUNTY shall provide a minimum amount of hours per month to be dedicated in the CITY as listed below:

CITY	MONTHLY CONTRACTED HOURS		
	2025-2026	2026-2027	2027-2028
Harrisburg	275	275	275

- a. The Contracted Cities acknowledge that law enforcement agencies throughout the state are struggling to maintain certain staffing levels, and that COUNTY could experience problems with meeting minimum contractual hours; and,
- b. That this provision shall not apply to any shortfall in hours based upon catastrophic acts of nature, riot, war, or any other major event that is reasonably beyond the COUNTY's ability to anticipate or control.
- c. COUNTY acknowledges and agrees that any shortfall to minimum monthly contracted hours that are dedicated to each CITY shall be

made up within the next two consecutive months following. If COUNTY is unable to provide the minimum monthly contracted hours for three months in a row, then the CITY shall have the right to pay the COUNTY based on the actual hours worked according to the rate for services shown in Exhibit A.

7. Annual contract increases to the CITY shall be directly related to the COUNTY Collective Bargaining Agreement and related to the percentage of increase in the total cost of COUNTY personnel, to include COLA's, fringe benefits, payroll costs and other COUNTY related expenses. CITY agrees to the hourly rate increases in paragraph five (5) of Exhibit A, based on the minimum hours provided by COUNTY in paragraph six (6) of Exhibit A for each fiscal year.
8. CITY shall have the ability to request and receive targeted services and enhanced patrol, e.g. traffic, and municipal code enforcement.
9. COUNTY acknowledges and agrees that all municipal and criminal offenses within the CITY'S corporate limits, whether initiated by citation, complaint, affidavit, warrant, order, or other instrument shall be prosecuted in the Linn County Circuit Court, Justice Court, or applicable CITY court, as directed by the CITY. Offenses include but are not limited to, CITY Municipal Code Offenses, Violations, and Crimes, and all applicable provisions of the Oregon Criminal Code.
10. COUNTY acknowledges and agrees that all traffic offenses within the CITY'S corporate limits, whether initiated by citation, complaints, affidavit, warrant, order, or other instrument, with the exception of felonies, shall be prosecuted in the Linn County Circuit Court, Justice Court, or applicable CITY court, as directed by the CITY. Offenses include, but are not limited to, all applicable provisions of the Oregon Motor Vehicle Code.
11. The COUNTY agrees to assign deputies to work the following CITY events during the organized festivities as requested by the CITY:

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The COUNTY and CITY agree the cost of the special events is incorporated into the Annual Contract Cost in paragraph 1 of this agreement.

12. The COUNTY agrees to provide a monthly report of all law enforcement activities within the corporate limits of the CITY. The monthly report shall demonstrate compliance with paragraphs 6-9. COUNTY will make a reasonable attempt to assign a liaison with the rank of Sergeant or higher to attend designated individual CITY Council meetings.

13. COUNTY and CITY, including all contracted cities, shall implement a quarterly joint meeting with the Sheriff or Undersheriff to ensure relationships are adequate to jointly achieve the goals of each party. Meetings will be attended by CITY designee including but not limited to the Mayor, Councilor or high-ranking CITY official such as a City Administrator/Manager/Recorder. All joint meetings shall be held at the COUNTY. The location of such meeting will be determined by the COUNTY, with a time and date agreed upon by the contracted cities.
14. CITY, where applicable, will provide the COUNTY with a substation as an in-kind contribution.

Agenda Bill
Harrisburg City Council
Harrisburg, Oregon

5.

THE MATTER OF APPROVING THE CONSENT LIST

STAFF REPORT:

Exhibit A: City Council Minutes for May 27, 2025; June 24, 2025 and
July 22, 2025

Exhibit B: Payment Approval Report for July 2025

Exhibit C: Planning Commission Minutes for May 20, 2025

Exhibit D: Library Board Minutes for May 6, 2025

Exhibit E: Municipal Court Collections Report for July 2025

Exhibit F: Municipal Court Citation Report for July 2025

Exhibit G: July 2025 Code Enforcement Report

ACTION: MOTION TO APPROVE THE CONSENT LIST

A motion to approve the consent list will approve the following:

- 1. Minutes from the May 27, 2025, June 24, 2025 and July 22, 2025 City Council Meeting**
- 2. The Payment Approval Report for July 2025**

THIS AGENDA BILL IS DESTINED FOR: Consent Agenda –August 12, 2025

STAFF RECOMMENDATION:

Staff recommends the City Council approve the consent list.

Building Permits:

July 2025: Submitted: 18

Issued: 16

New Homes: Issued: 0

Residential Valuation: \$64,928.00

Commercial Valuation: \$25,500.00

2025 YTD Valuation: \$3,996,056.46

Please note valuation is not added to the City's property tax base until the fall period following when the permit is finalized. As such, the typical timeframe for most construction to show up on our tax base is the following year in November. The valuation figure includes new home values, the value of commercial or industrial construction, and the value of extensive remodels.

Business Licenses Issued:

- None issued in the month of July 2025.

Harrisburg Municipal Court:

- The Collection Report (**EXHIBIT E**) for the month of July is \$7,357.07 which includes \$2,023.07 from collections.
- The Citation Report (**EXHIBIT F**) shows there were 30 citations issued in the month of July 2025 for a total of 40 offenses. There were two defendants charged with Theft III, one with Criminal Trespass II, one with Littering Near Water and three charged with Failure to Appear on a criminal charges.

Monthly Code Enforcement: Exhibit G shows the monthly code enforcement action taken during the month of July 2025. (This does not include code enforcement services provided by LCSO or Coburg PD.)

Committee Minutes: *Please note all committee/board minutes are approved by the individual committee, and not by the City Council consent agenda approval.*

Harrisburg and HRA Budget Committee: Chairperson Dana Henry
The Harrisburg and HRA Budget Committee last met on May 12, 2025. Those minutes are not yet available.

Next Scheduled Meeting: TBD

Library Board: Chairperson Alexandria Bennett
The Library Board last met on May 6, 2025 (**Exhibit D**). The Library Board Meeting for July 1, 2025 was canceled.

Next Scheduled Meeting: September 2, 2025

Personnel Committee: Chairperson Kimberly Downey
The Personnel Committee last met on March 13, 2025. Those minutes are not yet available.

Next Scheduled Meeting: TBD

Planning Commission: Chairperson Todd Culver
The Planning Commission last met on July 15, 2025. Those minutes are not yet available. The minutes from May 20, 2025 are now available (**Exhibit C**).

Next Scheduled Meeting: August 19, 2025

REVIEW AND APPROVAL:

Lori Ross

08/05/2025

Lori Ross

Date

City Recorder

This document is supplemented by agenda packet materials, meeting materials distributed and audio recordings of the meeting and may be reviewed upon request to the City Recorder.



Harrisburg City Council Minutes May 27, 2025

Mayor: Robert Duncan, Presiding
 Council President: Mike Caughey, Present
 Councilors Present: Kimberly Downey, Cindy Knox and Dana Henry
 Councilors Absent: Randy Klemm, Charlotte Thomas and Youth Advisor Nolan Malpass
 Staff Present: City Administrator Michele Eldridge, Public Works Director Chuck Scholz, Finance Director/Deputy City Recorder Cathy Nelson and City Recorder/Municipal Court Administrator Lori Ross
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

The Pledge of Allegiance was led by Mayor Robert Duncan

CALL TO ORDER AND ROLL CALL by Mayor, Robert Duncan at the hour of 6:34pm

CONCERNED CITIZEN(S) IN THE AUDIENCE: Troy Jones with Friends of Gap Road (FOGR) stopped by to update Council on the progress with the Muddy Creek Energy Park located outside of the City limits. Jones indicated that the applicants were granted a one time extension expiring January 19, 2026 to complete resource studies with the Oregon Department of State Lands and the Army Corp of Engineers as well as the need for multiple redesigns. Jones informed Council of the FOGR involvement with HB 3422, which was shot down, but Jones feels they made great progress in protecting the future of our farmlands. Jones appreciates Council's support and feels the FOGR have a good chance at the next session. Henry would like Council to be informed of their next session so they could provide testimony of support.

THE MATTER OF MEETING WITH A REPRESENTATIVE FROM LCSO IF ONE IS AVAILABLE:

Sergeant Frambes reviewed the April 2025 report. Some of the highlights included:

- No property crimes.
- One person was arrested for a bar fight.

May 27, 2025

- Most traffic citations issued were for no insurance.
- Sergeant Frambes informed Council they have identified a suspect for the local pop can thefts and stated a warrant affidavit will be issued soon for an arrest as they are not local. Sergeant Frambes commented that LCSO only received two calls for this issue, but there were over a dozen reports on Social Media.
- Downey commented on the Solar Panel Company who is soliciting around town and how pleased she was that they had a license. Ross stated they have issued 9 licenses recently.

THE MATTER OF APPROVING/AMENDING/DENYING ORDINANCE NO. 1009, “AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODE 12.35.080”, AND RESOLUTION NO. 1300, ESTABLISHING A MODIFICATION TO COLLECTION OF SDC’S FOR MULTI-FAMILY HOUSING OF 3 DWELLING UNITS OR MORE: Eldridge informed Council that City Attorney Sean Kidd was okay with the definition of multi-family housing. Eldridge referred to **Addendum 1**, the red-lined version of HMC 12.35.080, showing that Council has the authority to modify the collection of SDC’s on a case-by-case basis. Eldridge reviewed the procedure as noted in Resolution No. 1300.

- Henry would like to omit the words “in excess” from the title of the Resolution.
 - Downey **motioned to approve Ordinance No. 1009, “AN ORDINANCE AMENDING HARRISBURG MUNICIPAL CODE 12.35.080”, AND RESOLUTION NO. 1300, “A RESOLUTION ESTABLISHING A MODIFICATION TO COLLECTION OF SDC CHARGES FOR *MULTI-FAMILY HOUSING / DEVELOPMENTS OF THREE DWELLING UNITS OR MORE”** and was **seconded by Henry. The motion passed unanimously by a vote of 4-0.** (Yes: Downey, Henry, Caughey and Knox. No: None.)

THE MATTER OF NEXT STEPS IN MITIGATING A DANGEROUS HOUSE LOCATED AT 790 BURTON STREET: Eldridge reviewed the staff report outlining the next steps needing to be completed for the abatement as noted on pages 43-44. She informed Council that Judge Blake will review the biggest lien, which is the court fines, once the home is in compliance. Eldridge noted her appreciation for Dan Schroeder.

- Henry voiced her appreciation for Schroeder addressing the abatement so quickly.
- Schroeder informed Council that most of the blackberries have been removed and they will be working on removing the dangerous tree this weekend. They also have plans for cleaning up the yard and replacing windows.

THE MATTER OF APPROVING THE 3RD QUARTER 2024/2025 EXPENSE REPORT: Nelson informed Council we are 75% through the budget year. Nelson pointed out Investment Revenues on page 46 being at 61% due to using funds for the Water Bond Project and also due to the federal interest rate going down.

- Henry **motioned to approve the 3rd Quarter 2024/2025 Expense Report and was seconded by Caughey. The motion passed unanimously by a vote of 4-0.** (Yes: Henry, Caughey, Downey and Knox. No: None)

THE MATTER OF APPROVING OUT OF STATE TRAINING AND TRAVEL EXPENSES FOR THE CITY RECORDER: Ross informed Council this was a last minute request; therefore, it wasn’t included in the last meetings consent list.

- Henry **motioned to approve the out of state travel cost to allow the City Recorder, Lori Ross to attend the Professional Development III training in Tacoma, Washington and was seconded by Downey. The motion passed**

May 27, 2025

unanimously by a vote of 4-0. (Yes: Henry, Downey, Caughey, and Knox. No: None.)

After the motion, it was decided to keep the out of state travel in the consent list for Council's information. Eldridge to continue to approve in state travel.

THE MATTER OF APPROVING A PARADE PERMIT FOR THE HARRISBURG COMMUNITY

OLD-FASHIONED 4TH OF JULY PARADE: Eldridge informed Council the permit covers the 4th of July Parade as well as the Pet Parade being held on July 5th. Eldridge pointed out the new Highway Restriction form on pages 86-87 (Exhibit B), and commented on how much more in depth it is than previously.

- Caughey **motioned to approve the Parade Permit for the Harrisburg 2025 Old Fashioned 4th of July Parade and was seconded by Henry. The motion passed unanimously by a vote of 4-0.** (Yes: Caughey, Henry, Downey and Knox. No: None.)

Others:

- Eldridge informed Council that she and Nelson will be giving a presentation to the State of Oregon Infrastructure Funding Board for the Water Bond Project on the 13th at 10:30am. Eldridge stated that is also the same day as the proposed Sister City commemoration for 1st Lieutenant Russell Quinn, but at 8am. Eldridge will be reaching out to the Museum, the VFW in Junction City, the School District and other Military Schools to attend. She is still waiting to hear back from Breal. She added this date is the anniversary of when Lt. Quinn was shot down in France. Eldridge would like Council to attend if possible.
- Eldridge will be presenting at the State of Oregon in July for a \$250,000 Large Government Group Grant. Funds would be used for the large playground and the adult fitness area in Eagle Park; west of the dog park.
- Knox commented on the beautiful Lupines at Eagle Park and how great the paths were. Eldridge stated we are still working on park requirements and will be getting barriers or boulders to block off sections of the park. She is currently working on the flood plain development and hazard permit. Once completed, the City will get the funds from the RTP Grant.

With no further business, the City Council Meeting adjourned at the hour 7:25pm to begin the HRA Board Meeting.

Mayor

City Recorder

12.35.080 Collection of charge.

1. The systems development charge is payable upon issuance of a building permit. If no building permit is involved, then the systems development charge is payable upon the first occurrence of any of the following events:

- a. Upon approval of a site plan;
- b. Prior to connection to the City water system;
- c. Prior to connection to the City sewer system; or
- d. At the time the usage of the capital improvement is increased.

2. A building permit will not be issued until the charge has been paid in full.

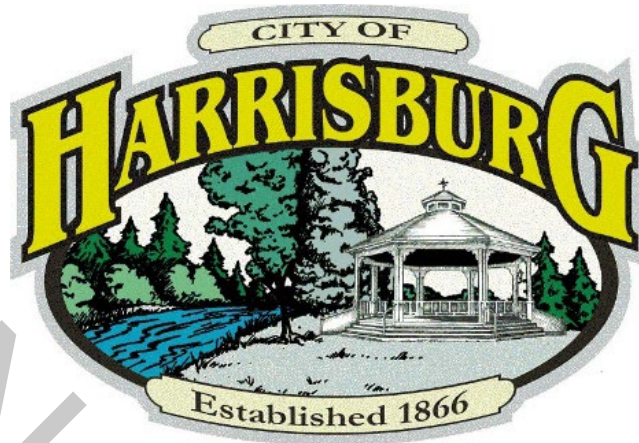
a. The City Council shall reserve the right to modify the time of collection as determined on a case-by-case basis.

3. If property is annexed to the City of Harrisburg, and the property includes a structure or use for which systems development charges would have been assessed if located within the City limits, then systems development charges shall be paid at the time of annexation. However, if the City Council makes findings that it would be to the benefit of the City of Harrisburg and its citizens to have the property within the City limits, the City Council may waive all or a percentage of the systems development charges to encourage the annexation.

4. If any systems development charge is not paid when due, in addition to being a violation subject to citation under this chapter, the City can order that all work on the improvement stop until payment is made, and the unpaid systems development charge and interest thereon shall constitute a lien against the parcel of land with the same priority as a local improvement lien and subject to collection and foreclosure as a local improvement lien.

5. The City shall advise anyone who files a written objection to the calculation of charges of the right to petition for a writ of review as provided for in ORS Chapter 34. [Ord. 906 § 1, 2012; Ord. 786 § 9, 2001.]

This document is supplemented by agenda packet materials, meeting materials distributed and audio recordings of the meeting and may be reviewed upon request to the City Recorder.



Harrisburg City Council Minutes June 24, 2025

Mayor: Robert Duncan, Presiding
 Council President: Mike Caughey, Present
 Councilors Present: Kimberly Downey, Randy Klemm, Cindy Knox, and Dana Henry
 Councilors Absent: Charlotte Thomas and Youth Advisor Nolan Malpass
 Staff Present: City Administrator Michele Eldridge, Public Works Director Chuck Scholz (arrived at 7:06pm), Finance Director/Deputy City Recorder Cathy Nelson and City Recorder/Municipal Court Administrator Lori Ross
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

The Pledge of Allegiance was led by Mayor Robert Duncan.

CALL TO ORDER AND ROLL CALL by Mayor, Robert Duncan, at the hour of 6:31pm.

CONCERNED CITIZEN(S) IN THE AUDIENCE: Harrisburg resident Tanner Henry voiced his concern over the water fountain by the boat ramp not working and Eagle Park's entrance not being welcoming as there was no sign.

THE MATTER OF MEETING WITH A MEMBER REPRESENTATIVE FROM LCSO IF ONE IS AVAILABLE: Sheriff Duncan reviewed the LCSO report for May 2025. Some of the highlights included:

- Crime incidents included pop can thefts and a stolen weed eater.
- Most arrest were due to warrants being served.
- Lots of proactive activity like patrolling parks and curfew checks.

Sheriff Duncan updated Council on what is happening at LCSO which included:

June 24, 2025

- The permitting process has begun for renovations at the LCSO Jail which include the addition of 22 beds in the female portion of the jail mostly funded with ARPA funds.
- LCSO has recently hired 10 Deputies in patrol, and they still have many openings.
- LCSO will be going to the ballot in November for a new levy due to an increase in labor costs. LCSO is having difficulty filling positions due to not being competitive.
- Sheriff Duncan is estimating at least an 8% rate increase for contracted cities.
- Information about this year's Citizens Academy will be coming soon and she encourages Council to sign up to get a real idea of what LCSO does.
- Mayor Duncan asked if the County has increased LCSO's budget to assist with the new wing at the jail. Sheriff Duncan stated that LCSO takes a big portion of the County General Fund at a tax rate of \$1.27 and they operate at a rate of about \$2.98.
- Henry asked how many female beds are currently available at the jail. Sheriff Duncan stated they currently have about 40, however, some inmates can't be roomed with others due to mental health issues or situations. She added the new addition will be dorm style cells, which will accommodate lower level inmates.
- Eldridge voiced her overall appreciation for Sergeant Frambes and the Deputies who attended the 1st Graders visit this year.

THE MATTER OF APPROVING STATE REVENUE SHARING RESOLUTIONS AND HOLDING A PUBLIC HEARING GIVING CITIZENS OPPORTUNITY TO COMMENT ON THE USE OF STATE REVENUE SHARING FUNDS:

Mayor Duncan opened up the Public Hearing at the hour of 6:58pm

Nelson reminded Council these Resolutions are required for participating in State Revenue Sharing. Nelson informed Council that Henry found a date issue with Resolution No. 1302 which has been updated as shown in **Addendum 1**.

With no testimony provided, the Public Hearing closed at the hour of 7:00pm.

- Downey motioned to approve Resolution No. 1301, **"A RESOLUTION CERTIFYING THE CITY OF HARRISBURG IS ELIGIBLE TO RECEIVE STATE REVENUE SHARING MONEY IN FY 2025-26"** and Resolution No. 1302, **"A RESOLUTION DECLARING THE CITY OF HARRISBURG'S ELECTION TO RECEIVE STATE REVENUES IN FY 2025-26"** and was seconded by Henry. **The motion passed unanimously by a vote of 5-0.** (Yes: Downey, Henry, Caughey, Klemm and Knox. No: None.)

THE MATTER OF APPROVING THE CITY BUDGET FOR FISCAL YEAR 2025-26 BY APPROVING RESOLUTIONS TO INCREASE WATER RATES (RESOLUTION NO. 1303), SEWER RATES (RESOLUTION NO. 1304), STORM DRAINAGE RATES (RESOLUTION 1305), AND TO ADOPT BUDGET APPROPRIATIONS FOR FY 2025-2026 BY APPROVING RESOLUTION NO. 1306: Nelson informed Council that no changes have been made to the budget since previously approved by the Budget Committee. No comments or concerns.

- Klemm motioned to adopt the **Approved FY 2025-2026 Budget as presented, and to approve the following Resolutions:**

Resolution No. 1303, "A RESOLUTION ESTABLISHING WATER RATES FOR USERS OF THE HARRISBURG MUNICIPAL WATER SYSTEM, REPEALING RESOLUTION NO. 1290,

June 24, 2025

AMENDING RESOLUTION NO. 578, SECTION 5, AND ESTABLISHING AN EFFECTIVE DATE” and

Resolution No. 1304, “A RESOLUTION ESTABLISHING SEWER RATES FOR USERS OF THE HARRISBURG MUNICIPAL SEWER SYSTEM, REPEALING RESOLUTION NO. 1291, AMENDING RESOLUTION NO. 579, AND ESTABLISHING AN EFFECTIVE DATE” and

Resolution No. 1305, “A RESOLUTION ESTABLISHING STORM DRAINAGE RATES FOR USERS OF THE HARRISBURG MUNICIPAL STORM DRAINAGE SYSTEM, REPEALING RESOLUTION NO. 1292, AND ESTABLISHING AN EFFECTIVE DATE” and

Resolution No. 1306, “A RESOLUTION MAKING APPROPRIATIONS FOR THE CITY OF HARRISBURG, OREGON, FOR THE FISCAL YEAR 2025-2026” and was seconded by Caughey. The motion passed unanimously by a vote of 5-0. (Yes: Klemm, Caughey, Downey, Knox and Henry. No: None.)

THE MATTER OF APPROVING AN EVENT PERMIT FOR THE TRI-COUNTY CHAMBER BUSINESS EXPO TO BE HELD ON JULY 24, 2025: Eldridge stated this is the second time this event will be held in Harrisburg. She reviewed her staff report. Some of the highlights included:

- Notices were mailed to all businesses and property owners located within 300 feet of the event.
- Event will be held from 3pm to 6:30pm prior to the Summer Sounds Concert set to begin at 6:30pm.
- Eldridge reviewed the conditions of approval noting that voting yes grants the liquor license for the event, however, individual sellers will need to have their own OLCC license as well.
- Henry asked if the event costs were covered by the Chamber. Eldridge replied that only the garbage and barricades are covered by the City.
- Scholz added that any alcohol vendor would need to serve their product in a cup so consumers wouldn't be walking around with an open container.
- Henry **motioned to approve the request for an event permit for the Tri-County Chamber Business Expo and was seconded by Klemm. The motion passed unanimously by a vote of 5-0. (Yes: Henry, Klemm, Caughey, Downey and Knox. No: None.)**

THE MATTER OF APPROVING A NEW 3-YEAR INTERGOVERNMENTAL AGREEMENT (IGA) WITH THE CITY OF COBURG FOR LAW ENFORCEMENT SERVICES: Eldridge reviewed the staff report. Some highlights included:

- Amended contract is the same as previous and is a proposed three year contract, however, the City can adjust or make changes yearly if needed.
- Coburg will be offering more Code Enforcement services and City Staff will be doing more administrative work.
- LCSO will continue to work on vehicles, RV's or illegal camps. Coburg will be used for long standing problems.
- Contract will be for the same amount of hours, however, hours dedicated to traffic enforcement will be reduced as shown on page no. 141.
- Henry clarified that the City will be informed of Coburg's hourly rate annually. Eldridge confirmed and added the City will need to look at our budgeting needs and adjust annually if needed.
- Henry **motioned to authorize the Mayor to sign the IGA for Law Enforcement Services with the City of Coburg and was seconded by**

June 24, 2025

Caughey. **The motion passed unanimously by a vote of 5-0.** (Yes: Henry, Caughey, Downey, Klemm and Knox. No: None.)

OTHER ITEMS:

- Summer Sounds schedule is now available on our City website.
- First Tuesday in August is National Night Out (NNO). AB Utility will be providing Rootbeer Floats again this year.
- The bond fees for the Special Public Works Funding are \$29,050 and includes an interest rate at 3.7% for three years then a permanent rate will be determined for the 30 year loan. Project funds are currently being pulled from the HRA.
- Presentation for the LGP Grant for Eagle Park is on July 30th, at 10am in Salem. Knox will be attending to assist with the presentation.
- Eldridge on vacation the 2nd week of July.
- Henry asked about the status of SB 5531. Eldridge stated that Commissioner Tate doesn't feel any funding will go through with the exception of Sodaville.
- Scholz informed Council of a main sewer plug on Hwy 99 /Territorial today. Due to not having a Vactor Flushing Truck, a company out of Goshen was called into make the repair.
- Scholz updated Council on the Water Bond Project stated that construction has begun on the North Water Plant and they are currently working on coatings and piping. Well No. 9 was drilled yesterday.
- Klemm asked about the future of Well No. 5. Scholz stated we are transferring some of the water rights, but not all. He believes we could use it for non-potable water for Eagle Park.
- Scholz gave a brief demonstration on the damage that resulted from the main water break on Territorial St/4th and Smith St. Scholz doesn't think the power shut down was the issue, but the pumps at the water plants and how they are designed to run caused a problem. When the power was restored, after the electrician was able to fix the backup generator, it caused a hammering effect breaking any weak point in the system which included 18 feet of a 20 foot section producing over 300,000 gallons of water to flood BN Park, Or-Cal and a residents front yard. Scholz commented on how lucky we were to find it and isolate the leak.
 - Klemm asked if this was a concern with the new pumps. Scholz replied that it won't be an issue as we will have four pumps of various sizes that will adjust to the demand of the system.

ADJOURN

With no further business, the City Council Meeting adjourned at the hour 7:52pm to begin the HRA Board Meeting.

Mayor

City Recorder

RESOLUTION NO. 1302

**A RESOLUTION DECLARING THE CITY OF HARRISBURG’S ELECTION TO
RECEIVE STATE REVENUES IN FY 2025-26**

WHEREAS, pursuant to ORS 221.770, the City must elect to receive state revenues for fiscal year 2025-26; and,

WHEREAS, the City of Harrisburg had levied property taxes for the fiscal year 2024-25, in accordance with ORS 221.770; and,

WHEREAS, on May 12, 2025, the City of Harrisburg Budget Committee held a public hearing to discuss possible uses of the state revenue sharing funds; and,

WHEREAS, the City Council has held a public hearing on the proposed uses of state revenue sharing funds in relation to the entire budget at the time of budget adoption.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Harrisburg does elect to receive state revenue sharing funds for fiscal year 2025-26.

DATED this 24th day of June, 2025.

Mayor, City of Harrisburg

ATTEST:

City Recorder

I, Lori Ross, duly appointed and acting City Recorder of the City of Harrisburg, Linn County, Oregon, do hereby certify that a public hearing before the Budget Committee was held on May 12, 2025, and a public hearing before the City Council was held on June 24, 2025, giving citizens opportunity to comment on use of State Revenue Sharing funds.

City Recorder



Harrisburg City Council Minutes July 22, 2025

Mayor: Robert Duncan, Presiding
 Council President: Mike Caughey, Present
 Councilors Present: Kimberly Downey, Charlotte Thomas and Dana Henry (via phone)
 Councilors Absent: Randy Klemm and Cindy Knox
 Staff Present: City Administrator Michele Eldridge, Finance Director/Deputy City Recorder Cathy Nelson and City Recorder/Municipal Court Administrator Lori Ross
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

The Pledge of Allegiance was led by Mayor Robert Duncan

CALL TO ORDER AND ROLL CALL by Mayor, Robert Duncan

CONCERNED CITIZEN(S) IN THE AUDIENCE. (Please limit presentation to two minutes per issue.)

THE MATTER OF MEETING WITH A MEMBER REPRESENTATIVE FROM LCSO IF ONE IS AVAILABLE: Sergeant Frambes stated that LCSO was 6.5 hours short in June, and they are working hard to make up the hours in July by offering overtime for patrol and traffic. Sergeant Frambes reviewed the June 2025 Report. Some of the highlights included:

- All arrest were warrants served with the exception of one DUI and one Driving While Suspended Misdemeanor charge.
- A utility trailer was stolen from Grocery Deals. Downey asked if Citizens Bank had any video footage that would assist Grocery Deals. Sergeant Frambes responded that the bank won't release video footage without a subpoena or a warrant. LCSO is currently working on it.
- There were around 100 motorcyclist that caused a disturbance at the Voo and in other parts of the county. They were asked to leave, and they did.
- One person was cited, after several warnings, for parking on the gravel bar and will be appearing in Municipal Court.

July 22, 2025

- LCSO has been busy this summer with major investigations including death investigations, both natural and suicide, and well as a teenage vehicle accident resulting in a fatality. Sergeant Frambes encouraged Council to visit the LCSO social media pages to find out what is happening in other cities.
- Sergeant Frambes added that LCSO will soon be using unmarked patrol cars in Harrisburg and surrounding areas to be less visible.

THE MATTER OF REVIEWING THE 2025 2ND QUARTER CRIME RESULTS FOR THE CITY OF HARRISBURG: Eldridge reviewed the 2025 2nd Quarter Crime Report. Some of the highlights included:

- There were 3 person crimes which included a juvenile assault and a sex offense.
- Property crimes are down.
- Traffic offenses included one DUII and one hit and run.
- Eldridge noted that Harrisburg is ahead of all other cities compared to this time last year.
- Downey asked Sergeant Frambes how he felt the 4th of July went. Sergeant Frambes thought it went well with just minor things which included a few dog issues. Sergeant Frambes stated that activity on the gravel bar was minimal this year, due to cooler temperatures.

THE MATTER OF MEETING WITH A MEMBER REPRESENTATIVE FROM THE COBURG POLICE DEPARTMENT IF ONE IS AVAILABLE: Chief Larson reviewed the 2nd Quarter Report as shown in Exhibit A.

- Downey asked Chief Larson how he felt the 4th of July went. Chief Larson thought it went well and commented on an issue they had with a family with young kids walking on the train tracks when a train was coming. Nobody was hurt.

THE MATTER OF AUTHORIZING AN INTERIM FINANCING CONTRACT FOR A SPECIAL PUBLIC WORKS FUND DEVELOPMENT PROJECT FOR \$3.5 MILLION, BY APPROVING RESOLUTION NO 1307 “A RESOLUTION OF THE CITY OF HARRISBURG, OREGON AUTHORIZING A LOAN FROM THE SPECIAL PUBLIC WORKS FUND BY ENTERING INTO AN INTERIM FINANCING CONTRACT WITH THE OREGON INFRASTRUCTURE FINANCE AUTHORITY.” Eldridge informed Council, the City has already spent \$14M on the Water Bond Project. Eldridge reviewed the following:

- Exhibit A on page 47, the summary of the reward including the bond fee which is already budgeted for this fiscal year.
- Exhibit B on page 49, is the official contract that will be sent to the IFA Board (Infrastructure Financing Authority) for approval.
- Exhibit C on page 67, is the legal opinion from Sean Kidd which was a requirement for the loan.
- Exhibit D on page 68, is the disbursement schedule created by Scholz at a total cost of \$3.5M which was inflated by \$1M as a contingency fund.
- Eldridge informed Council the City recently used \$1M from HRA funds to pay a contractor which leaves about \$450,000 plus possibly another \$534,000 if needed before we reach the maximum indebtedness.
- Eldridge noted that Resolution No. 1307 on page 69 includes an Exhibit 1, which is the Exhibit B, on page 49 and an Exhibit C, which is the project description on page 65.
- Projected date for completion is December of 2026 which is expected to be significantly earlier than the three year deadline. Once the project is finalized, the formal contract will be created to replace the interim at a lower interest rate.
- Mayor Duncan thanked staff for their continued support and hard work.

July 22, 2025

- Downey was hopeful that the \$1M contingency will be enough funding. She also thanked staff for their hard work.
- Caughey agreed with Mayor Duncan and Downey and doesn't think it would have happened without the staff.
- Thomas is happy to have the project back on track without having to go to the voters.
- Henry asked if the completion delay from July of 2026 to December of 2026 was due to unexpected findings. Eldridge stated that it was along with requirements from the State of Oregon requiring corrosion removal equipment at the new water plant.
 - Thomas **motioned to approve Resolution No. 1307, "A RESOLUTION OF THE CITY OF HARRISBURG, OREGON AUTHORIZING A LOAN FROM THE SPECIAL PUBLIC WORKS FUND BY ENTERING INTO AN INTERIM FINANCING CONTRACT WITH THE OREGON INFRASTRUCTURE FINANCE AUTHORITY"** and was **seconded by** Caughey. **The motion passed unanimously by a vote of 4-0.** (Yes: Thomas, Caughey, Downey and Henry. No: None.)

THE MATTER OF DECLARING AN EMERGENCY BY ADOPTING RESOLUTION NO. 1308, IN RELATION TO BANK EROSION ON THE EAST SIDE OF BANK OF THE WILLAMETTE RIVER, AT THE NW CORNER OF CITY LIMITS, ADJACENT TO 15S04W0900605, AND ADJACENT TO CITY PROPERTY LOCATED AT 15S04W0900700: Eldridge spoke of the history of the Willamette River and how we got to where we are today. Eldridge also reviewed the issues the City had with attempting to fix the boat ramp after we received approval. Eldridge reviewed the staff report. Highlights included:

- Eldridge estimates the City has lost over 36 feet of bank which is equivalent to 1.4 acres and believes Life Bible has had more dramatic loss of bank, which includes 24 feet at one location and 35 feet at another.
- Eldridge stated the wastewater facility is currently about 600 feet from the erosion and believes it to be about 10 years before its impacted.
- Mayor Duncan asked Cari Malpass, the Administrator for Life Bible Church, if their engineer gave them a time frame. Malpass noted the original building next to the hotel is 30 feet away from the riverbank and they had to shut down the office. Malpass added that the DEQ, DSL and ACE have all begun reaching out to the church and they are working with Commissioner Will Tucker who thought grant funding might be easier to obtain by the City.
- Mayor Duncan voiced his concern for Life Bible. He feels if it was just a church and not a profitable business, they might have more of a challenge.
- Downey commented about Liz VanLeeuwen's visit to Council many years ago where she spoke about dredging that portion of the river due to the erosion issue. Downey would like staff to research those minutes for Life Bible by chance they can use that information.
- Henry stated that she has a vested interest from the church's perspective. She's glad to see this partnership between the church and the City and is very supportive of the declaration.
- Russ Hayworth, Harrisburg business owner, asked about building the revetment prior to it falling into the river. Mayor Duncan commented that it's illegal now and further commented that Chris Erickson, the previous resort owner, spoke about the resort previously doing that, but couldn't recall where it was placed.
- Malpass stated that the plan is to have phase 1 completed in the fall. They currently have a meeting set for August 20th and once approved should have everything in place to move forward which includes an architectural firm evaluating the property. Phase 2

July 22, 2025

is a three to five year project and will begin next summer which will include 100 yards of fill to direct the river back to where it was.

- Thomas **motioned to approve Resolution No. 1308, “A RESOLUTION DECLARING AN EMERGENCY IN THE CITY OF HARRISBURG IN RELATION TO SEVERE BANK EROSION ON THE EAST BANK OF THE WILLAMETTE RIVER” and was seconded by Downey. The motion passed unanimously by a vote of 4-0.** (Yes: Thomas, Downey, Caughey and Henry. No: None.)

THE MATTER OF APPROVING, AMENDING, OR DENYING A REQUEST FOR A SPECIAL EVENT LICENSE FOR HAYWORTH ESTATE WINES DURING REMAINING SUMMER SOUNDS CONCERTS: Eldridge informed Council Hayworth Estates Winery will be attending the Business Expo on July 24th as well as the remaining Summer Sounds Concerts. She noted that Hayworth has their own license and OLCC permit.

- Caughey was concerned about local bars wanting to serve alcohol as well at the event. Thomas didn't think it was an issue as we don't double up on the same type of vendor for events. She also noted the business would have to have a separate license to sell alcohol outside of their establishment.
- Caughey **motioned to approve the request for a Special Event License for Hayworth Estate Wines on July 31, and August 7th and was seconded by Thomas. The motion passed unanimously by a vote of 4-0.** (Yes: Caughey, Thomas, Downey and Henry. No: None.)

THE MATTER OF APPROVING THE CONSENT LIST: Henry noted on page 85, the street she was referring to about the RRFB was on Smith St and not LaSalle St. No other comments or concerns.

- Thomas **motioned to approve the consent list as amended and was seconded by Downey. The motion passed unanimously by a vote of 4-0.** (Yes: Thomas, Downey, Caughey, and Henry. No: None.) Motion to approve the consent list approved the following:
 - Minutes from the June 10, 2025 City Council Meeting
 - The Payment Approval Report for June 2025.

CITY ADMINISTRATOR VERBAL REPORT:

- Eldridge informed Council there was some field damage from the firework's fire, but more damage from spectators. HRFD is currently working with the farmer but feels it won't be expensive, and they don't plan on turning in a claim at this time. Eldridge noted they will be posting no trespassing signage next year and are still planning on having a fireworks show and not a drone show.
- The Biz Expo is this Thursday from 3pm to 6:30pm.
- Harvest Festival is August 1st and 2nd.
- Staff is currently working on pricing for a sound/amplification system for the Municipal Center. Cobalt believes they can do the installation, however, we will need to purchase new sound equipment, as ours is now obsolete.

With no further business, the City Council Meeting adjourned at the hour of 8:00pm to begin the HRA Board Meeting.

 Mayor

 City Recorder

Report Criteria:

Detail report.
Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
3901						
3901	Amanda Pelkey	7.9.25	Reimbursement	07/09/2025	7.50	24-60-3050
Total 3901:					7.50	
1206						
1206	Analytical Lab & Consultants	175677	Water Testing	06/05/2025	236.00	51-65-4200
1206	Analytical Lab & Consultants	175678	Water Testing	06/05/2025	126.00	52-65-4200
1206	Analytical Lab & Consultants	175873	Water Testing	06/17/2025	562.00	52-65-4200
1206	Analytical Lab & Consultants	176049	Water Testing	06/25/2025	155.00	52-65-4200
1206	Analytical Lab & Consultants	176050	Water Testing	06/25/2025	126.00	52-65-4200
1206	Analytical Lab & Consultants	176237	Water Testing	06/30/2025	281.00	52-65-4200
Total 1206:					1,486.00	
2225						
2225	B & I Hardware & Rental	13425	P/W Misc Supplies.	07/25/2025	22.00	11-44-6000
Total 2225:					22.00	
3693						
3693	Branch Engineering Inc	23285	Engineering Services	06/23/2025	337.50	11-42-2100
3693	Branch Engineering Inc	23286	Engineering Services	06/23/2025	332.50	52-71-2100
3693	Branch Engineering Inc	23287	Engineering Services	06/23/2025	14,660.17	51-78-8015
3693	Branch Engineering Inc	23417	Engineering Services	07/23/2025	6,708.05	51-78-8015
3693	Branch Engineering Inc	23418	Engineering Services	07/23/2025	1,085.00	10-41-4000
3693	Branch Engineering Inc	23419	Engineering Services	07/23/2025	390.00	10-41-4000
3693	Branch Engineering Inc	23420	Engineering Services	07/23/2025	3,291.25	51-71-2100
3693	Branch Engineering Inc	23421	Engineering Services	07/23/2025	662.50	11-42-2100
Total 3693:					27,466.97	
1055						
1055	Caselle, Inc.	INV-07370	Software Support Agreement	06/01/2025	21,732.00	40-65-8010
Total 1055:					21,732.00	
3773						
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	20.43	10-69-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	42.83	52-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	46.48	52-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	40.93	10-69-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	46.48	52-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	42.83	52-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	46.48	52-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	41.28	51-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	40.93	51-65-3500
3773	CenturyLink	JUNE 2025	Phone Bill	06/28/2025	44.93	51-65-3500
Total 3773:					413.60	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
1290						
1290	CIS	PO-HAR-I2025	Insurance Premiums	07/08/2025	24,082.60	52-60-2300
1290	CIS	PO-HAR-I2025	Insurance Premiums	07/08/2025	24,082.60	51-60-2300
1290	CIS	PO-HAR-I2025	Insurance Premiums	07/08/2025	15,481.67	11-42-2200
1290	CIS	PO-HAR-I2025	Insurance Premiums	07/08/2025	22,362.41	10-43-2000
Total 1290:					86,009.28	
4002						
4002	CivicPlus LLC	336351	Meeting Software	07/01/2025	3,400.00	10-60-2900
4002	CivicPlus LLC	340071	Website	07/01/2025	2,458.57	10-60-2000
Total 4002:					5,858.57	
2939						
2939	Cobalt Computer Services, Inc.	32087	Computer Service	06/30/2025	268.70	40-65-8015
2939	Cobalt Computer Services, Inc.	32195	Computer Service	06/30/2025	1,856.25	40-65-8015
Total 2939:					2,124.95	
3348						
3348	Code Publishing, Inc.	GC00130784	Web Hosting	06/19/2025	940.00	10-60-2900
3348	Code Publishing, Inc.	GCI0018053	Web Hosting	07/29/2025	750.00	10-60-2900
Total 3348:					1,690.00	
2720						
2720	Comcast	JULY 2025	Internet Service	07/02/2025	435.22	10-60-2000
2720	Comcast	JULY 2025 LIB	Internet Service	06/23/2025	286.85	24-60-2525
2720	Comcast	JULY 2025 PW	Internet Service	07/01/2025	157.43	51-65-3550
2720	Comcast	JULY 2025 PW	Internet Service	07/01/2025	157.42	52-65-3550
Total 2720:					1,036.92	
3913						
3913	DataBar Inc	271625	Utility Billing Statements	06/30/2025	65.08	23-70-2500
3913	DataBar Inc	271625	Utility Billing Statements	06/30/2025	433.38	51-74-2200
3913	DataBar Inc	271625	Utility Billing Statements	06/30/2025	433.38	52-74-2200
3913	DataBar Inc	271916	Utility Billing Statements	07/30/2025	278.00	23-70-2500
3913	DataBar Inc	271919	Utility Billing Statements	07/30/2025	456.24	52-74-2200
3913	DataBar Inc	271919	Utility Billing Statements	07/30/2025	456.24	51-74-2200
3913	DataBar Inc	271919	Utility Billing Statements	07/30/2025	32.51	23-70-2500
Total 3913:					2,154.83	
3966						
3966	DCBS Fiscal Services	JUNE 2025	State Surcharge - Building/Electric	06/30/2025	102.30	27-70-1050
3966	DCBS Fiscal Services	JUNE 2025	State Surcharge - Building/Electric	06/30/2025	480.08	26-70-1050
Total 3966:					582.38	
3896						
3896	Delapoer Kidd PC	2129	Attorney Fees	07/01/2025	630.00	10-42-2500
3896	Delapoer Kidd PC	2129	Attorney Fees	07/01/2025	1,335.00	10-42-2700
Total 3896:					1,965.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
4041						
4041	Edith Carter	5.15.25	Reimbursement	05/15/2025	53.18	24-60-3050
Total 4041:					53.18	
1946						
1946	Ferguson Waterworks	1313039	P/W Misc. Expense	06/27/2025	84.25	51-78-7400
1946	Ferguson Waterworks	1313039	P/W Misc. Expense	06/27/2025	84.26	52-78-7400
1946	Ferguson Waterworks	1325135	P/W Misc. Expense	06/26/2025	2,210.91	51-65-4600
1946	Ferguson Waterworks	1326325	P/W Misc. Expense	06/25/2025	95.64	51-65-4600
Total 1946:					2,475.06	
1947						
1947	H & J Construction, Inc.	5609	Pipe Burst	07/11/2025	12,294.54	51-91-9900
1947	H & J Construction, Inc.	5610	Pipe Burst	07/11/2025	5,728.43	51-91-9900
1947	H & J Construction, Inc.	5611	Pipe Burst	07/11/2025	8,696.52	51-91-9900
Total 1947:					26,719.49	
1220						
1220	Hurd's Custom Machinery, Inc.	45525	Public Works Supplies	06/02/2025	115.28	10-72-4000
Total 1220:					115.28	
2543						
2543	Industrial Source	2443409	Misc. P/W Supplies	06/30/2025	12.74	51-65-4600
2543	Industrial Source	2443409	Misc. P/W Supplies	06/30/2025	12.75	52-65-4600
Total 2543:					25.49	
4087						
4087	Isaac Gregory Barrager	8.5.25	National Night Out	07/24/2025	500.00	23-70-2500
Total 4087:					500.00	
3964						
3964	Jamie Knox	REIMBURSE 7	Reimbursement	07/31/2025	608.05	23-70-2500
Total 3964:					608.05	
1221						
1221	Jerry's Home Improvement	304613	Misc Public Works Supplies	06/27/2025	300.89	10-72-6700
1221	Jerry's Home Improvement	307831	Misc Public Works Supplies	07/23/2025	368.68	10-72-4000
Total 1221:					669.57	
3968						
3968	Junction City	JUNE 2025	Building/Electrical Permit Fees	06/30/2025	3,506.31	26-70-1000
3968	Junction City	JUNE 2025	Building/Electrical Permit Fees	06/30/2025	494.39	27-70-1000
Total 3968:					4,000.70	
4048						
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	6.00	24-50-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	199.00	40-65-8015
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	5.99	10-53-2000

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	10.98	10-53-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	243.50	23-70-2600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	35.05	23-70-2500
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	20.00	23-70-2600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	44.41	51-65-3300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	44.41	52-65-3300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	132.00	10-72-4000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	135.85	10-72-6700
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	5.62	51-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	5.61	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	11.79	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	4,027.00	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	36.08	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	29.99	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	140.00	51-76-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	25.96	11-45-3000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	59.98	10-60-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	13.60	51-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	13.60	52-65-4600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	809.25	51-76-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	809.25	52-76-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	647.40	10-53-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	33.00	10-53-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	33.00	10-53-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	75.00	10-53-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	11.85	10-42-2800
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	35.00	10-63-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	385.00	10-63-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	51.98	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	250.00	24-60-2700
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	250.00	24-60-2700
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	242.90	10-72-4000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	40.15	10-42-2800
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	33.00	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	19.52	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	8.99	10-60-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	60.00	23-70-2600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	20.00	23-70-2600
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	22.62	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	28.99	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	125.00	10-63-2100
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	5.35	41-78-8010
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	222.79	41-78-8010
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	52.90	10-60-2300
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	150.00	10-41-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	28.96	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	37.88	10-63-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	385.00	10-63-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	45.66	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	160.00	10-63-2100
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	195.00	10-63-2100
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	6.99	24-60-3050
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	8.95	10-60-2400
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	182.97	10-63-2200
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	39.42	24-60-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	53.28	24-60-2000
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	19.99	24-60-3050

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
4048	KeyBank Key Card	JUNE 2025	Misc Credit Card Charges	07/18/2025	20.99	24-60-3050
Total 4048:					10,814.45	
3770						
3770	Keyhole Locksmith, The	107918	Misc P/W Exp	06/06/2025	360.00	10-72-4000
Total 3770:					360.00	
3883						
3883	Knox Ag Irrigaion, Inc	7594	Misc P/W Exp	07/28/2025	618.50	11-44-6000
Total 3883:					618.50	
1014						
1014	League of Oregon Cities	2025-200262	Annual Dues	06/30/2025	3,890.20	10-66-4000
Total 1014:					3,890.20	
4044						
4044	Linn County Sheriff's Posse	2025-08	Harvest Fest Event	06/30/2025	640.00	23-70-2500
Total 4044:					640.00	
4086						
4086	Living Concepts Landscape Servi	49941	Violation Cleanup	07/16/2025	1,500.00	11-44-3000
Total 4086:					1,500.00	
1227						
1227	McKinley Printing Company	4051	Business Cards	07/16/2025	125.00	10-53-2200
Total 1227:					125.00	
1580						
1580	Mid Valley Newspapers	167333-1	Budget Notice	06/14/2025	800.27	10-41-3000
Total 1580:					800.27	
2644						
2644	Net Assets	54-202506	Lien Searches	07/01/2025	139.00	10-53-2250
Total 2644:					139.00	
1102						
1102	NW Natural Gas Co.	JULY 2025	Utilities	07/10/2025	23.34	10-69-2000
1102	NW Natural Gas Co.	JULY 2025 PU	Utilities	07/11/2025	55.57	52-65-2700
1102	NW Natural Gas Co.	JULY 2025 PW	Utilities	07/10/2025	27.95	51-65-2700
Total 1102:					106.86	
1245						
1245	One Call Concepts, Inc.	5060375	Locates	06/30/2025	23.10	51-65-4600
1245	One Call Concepts, Inc.	5060375	Locates	06/30/2025	23.10	52-65-4600
Total 1245:					46.20	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
1582						
1582	Oregon Cascades West COG	2025 MOW	Senior Meals	07/01/2025	2,000.00	10-66-2100
Total 1582:					2,000.00	
1862						
1862	Oregon DMV	L0068179162	Record Inquiry	06/30/2025	16.50	10-42-2800
Total 1862:					16.50	
3962						
3962	Oregon State Treasury	ARU00443860	Unclaimed Property	07/30/2025	102.74	10-1200
Total 3962:					102.74	
3096						
3096	Pacific Office Automation	457758	Telephone	07/22/2025	120.65	10-69-3500
3096	Pacific Office Automation	457758	Telephone	07/22/2025	35.21	24-60-2500
3096	Pacific Office Automation	457758	Telephone	07/22/2025	120.64	51-65-3500
3096	Pacific Office Automation	457758	Telephone	07/22/2025	120.64	52-65-3500
3096	Pacific Office Automation	5035115512	Copier Contract	07/14/2025	162.23	10-60-2100
3096	Pacific Office Automation	5035115512	Copier Contract	07/14/2025	345.01	40-67-8000
3096	Pacific Office Automation	5035115512	Copier Contract	07/14/2025	162.24	51-74-2000
3096	Pacific Office Automation	5035115512	Copier Contract	07/14/2025	162.24	52-74-2000
Total 3096:					1,228.86	
1079						
1079	Pacific Power & Light Company	7404432	Water Treatment Agreement	07/24/2025	2,073.00	51-78-8015
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	60.35	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	27.37	10-69-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	8.44	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	12.88	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	25.73	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	83.64	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	412.33	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	46.70	11-44-2000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	8,147.41	51-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	920.49	51-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	50.66	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	1,056.08	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	44.87	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	141.52	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	231.06	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	23.02	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	23.50	25-65-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	39.78	25-65-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	76.00	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	59.11	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	15.03	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	390.85	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	961.91	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	43.64	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	23.37	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	47.62	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	43.32	10-72-6700
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	111.55	25-65-2500

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	21.74	10-69-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	28.01	10-69-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	63.12	10-69-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	437.16	10-69-2500
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	48.80	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	99.03	52-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	50.66	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	90.20	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	22.43	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	17.77	10-69-3000
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	131.17	51-65-2600
1079	Pacific Power & Light Company	JULY 2025	UTILITIES	07/17/2025	393.19	10-69-2500
Total 1079:					16,604.51	
4058						
4058	Party Perfection Oregon	647	National Night Out	05/13/2025	150.00	10-53-2200
Total 4058:					150.00	
3959						
3959	SAIF Corporation	1001977838	Worker's Compensation	07/01/2025	1,076.80	10-40-1510
3959	SAIF Corporation	1001977838	Worker's Compensation	07/01/2025	673.00	11-41-1510
3959	SAIF Corporation	1001977838	Worker's Compensation	07/01/2025	134.61	24-41-1510
3959	SAIF Corporation	1001977838	Worker's Compensation	07/01/2025	2,422.78	51-55-1510
3959	SAIF Corporation	1001977838	Worker's Compensation	07/01/2025	2,422.78	52-55-1510
Total 3959:					6,729.97	
3582						
3582	Sierra Springs	217929670719	Bottled Water	07/19/2025	113.89	10-53-2200
Total 3582:					113.89	
3960						
3960	SMARSH, Inc.	INV-278992	Social Media Archive Program - A	06/30/2025	2,310.00	40-65-8015
Total 3960:					2,310.00	
3836						
3836	Stalker Radar	460508	Misc P/W Exp	07/08/2025	17,515.28	11-60-7975
Total 3836:					17,515.28	
2927						
2927	Staples Business Advantage	6036539209	Office Supplies	07/08/2025	26.02	10-60-2300
2927	Staples Business Advantage	6036539209	Office Supplies	07/08/2025	26.01	51-74-2400
2927	Staples Business Advantage	6036539209	Office Supplies	07/08/2025	26.01	52-74-2400
2927	Staples Business Advantage	6036734937	Office Supplies	07/11/2025	16.37	10-60-2300
2927	Staples Business Advantage	6036734937	Office Supplies	07/11/2025	16.37	51-74-2400
2927	Staples Business Advantage	6036734937	Office Supplies	07/11/2025	16.37	52-74-2400
2927	Staples Business Advantage	6036934939	Office Supplies	07/11/2025	35.93	10-60-2300
2927	Staples Business Advantage	6036934939	Office Supplies	07/11/2025	35.92	51-74-2400
2927	Staples Business Advantage	6036934939	Office Supplies	07/11/2025	35.92	52-74-2400
Total 2927:					234.92	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
3341						
3341	Steve Ensley	852267	Reimbursement	07/28/2025	135.00	11-44-5000
Total 3341:					135.00	
1144						
1144	Suzan Jackson	253	Janitor Services	06/30/2025	1,180.00	10-72-4100
Total 1144:					1,180.00	
3976						
3976	TBG Architects + Planners	20250716	Planning Review	07/03/2025	832.50	10-50-2100
Total 3976:					832.50	
2052						
2052	Tri-County	20250708-1	Summer Sounds	07/08/2025	2,250.00	23-70-6850
Total 2052:					2,250.00	
4043						
4043	TWGW, Inc. Napa Auto Parts	819-732903	Repairs	05/30/2025	20.16	10-72-4000
Total 4043:					20.16	
3866						
3866	Umpqua Valley Financial, LLC	9710	Audit Services	06/30/2025	870.00	52-60-2000
3866	Umpqua Valley Financial, LLC	9710	Audit Services	06/30/2025	810.00	51-60-2000
3866	Umpqua Valley Financial, LLC	9710	Audit Services	06/30/2025	390.00	11-42-2000
3866	Umpqua Valley Financial, LLC	9710	Audit Services	06/30/2025	930.00	10-41-2000
Total 3866:					3,000.00	
4085						
4085	UO MNCH	UOMNCH-25-1	Library Program	04/22/2025	188.00	24-60-3050
Total 4085:					188.00	
3663						
3663	Water Refunds	#1117.03	Utility Billing Overpayment	07/21/2025	18.24	01-1075
3663	Water Refunds	#11665.14	Utility Billing Overpayment	06/30/2025	3.01	01-1075
3663	Water Refunds	#318.02	Utility Billing Overpayment	07/21/2025	57.18	01-1075
3663	Water Refunds	#393.05	Utility Billing Overpayment	06/30/2025	39.10	01-1075
3663	Water Refunds	#5512.09	Utility Billing Overpayment	06/30/2025	12.31	01-1075
3663	Water Refunds	#5513.09	Utility Billing Overpayment	07/31/2025	29.28	01-1075
3663	Water Refunds	#669.03A	Utility Billing Overpayment	07/01/2025	81.66	01-1075
3663	Water Refunds	#694.15	Utility Billing Overpayment	07/21/2025	8.82	01-1075
3663	Water Refunds	926.06	Utility Billing Overpayment	07/21/2025	52.60	01-1075
Total 3663:					302.20	
2661						
2661	WCP Solutions	14112998	Office Supplies	07/01/2025	221.00	10-72-6700
2661	WCP Solutions	14112999	Office Supplies	07/01/2025	342.40	10-72-6650
2661	WCP Solutions	14114791	Office Supplies	07/02/2025	96.00	10-60-2300
2661	WCP Solutions	14114791	Office Supplies	07/02/2025	96.00	51-74-2400
2661	WCP Solutions	14114791	Office Supplies	07/02/2025	96.00	52-74-2400

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
2661	WCP Solutions	14114791	Office Supplies	07/02/2025	175.80	10-72-6700
2661	WCP Solutions	14135167	Office Supplies	07/22/2025	110.50	10-72-6650
Total 2661:					1,137.70	
1239						
1239	WECO	CP-00316521	PW Gas Exp	06/30/2025	385.39	11-45-2000
1239	WECO	CP-00316521	PW Gas Exp	06/30/2025	449.63	51-73-2000
1239	WECO	CP-00316521	PW Gas Exp	06/30/2025	449.62	52-73-2000
Total 1239:					1,284.64	
3929						
3929	Wildish Construction Co.	146361	Street Project	07/07/2025	816.98	11-44-6000
3929	Wildish Construction Co.	146361	Street Project	07/07/2025	816.99	51-65-4600
Total 3929:					1,633.97	
3973						
3973	Zumar Industires, Inc.	53236	Road Signs	07/25/2025	516.86	11-44-6000
Total 3973:					516.86	
Grand Totals:					266,245.00	

Dated: _____

Mayor: _____

Payment Approval Report
Expense Account Key

City Council: _____

	Fund Number	G.L. Number Acct
General Fund	10	10-XX- XXXX
Street Fund	11	11-XX- XXXX
CED Fund	23	23-XX- XXXX
Library Fund	24	24-XX- XXXX
Storm Fund	25	25-XX- XXXX
Building Permit Fund	26	26-XX- XXXX
Electrical Permit Fund	27	27-XX- XXXX
Debt Services Fund	30	30-XX- XXXX
Office Equip. Fund	40	40-XX- XXXX
Equipment Fund	41	41-XX- XXXX
Water Fund	51	51-XX- XXXX
Sewer Fund	52	52-XX- XXXX
Sewer Resv Fund	56	56-XX- XXXX

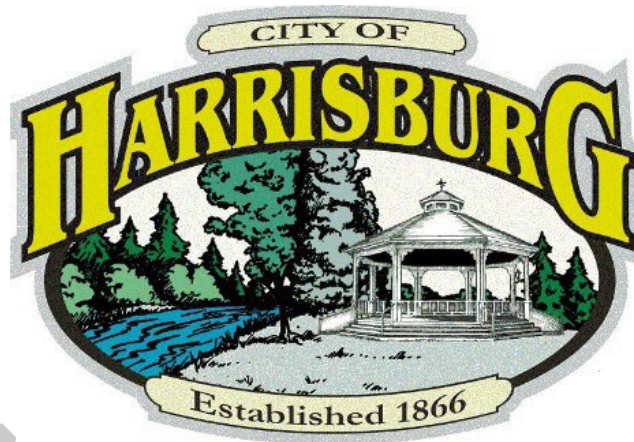
Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

May 20, 2025



Planning Commission Meeting Minutes

May 20, 2025

Chairperson: Todd Culver, Presiding
Commissioners Present: Rhonda Giles Jeremy Moritz, and Susan Jackson
Commissioners Absent: Kurt Kayner, Kent Wullenwaber, Joe Neely, and Youth Advisor Taylor Tatum
Staff Present: City Administrator/Planner Michele Eldridge, Public Works Director Chuck Scholz, and Finance Officer/Deputy City Recorder Cathy Nelson
Meeting Location: Harrisburg Municipal Center located at 354 Smith St.

CALL TO ORDER AND ROLL CALL: Order was called at 7:01pm by Chairperson Todd Culver.

CONCERNED CITIZEN(S) IN THE AUDIENCE. Everyone present was there for items on the agenda.

APPROVAL OF MINUTES

Moritz motioned to approve the minutes for November 19, 2024, January 21, 2025, and April 15, 2025 and was seconded by Jackson. The Planning Commission then voted unanimously to approve the Minutes for November 19, 2024, January 21, 2025, and April 15, 2025.

PUBLIC HEARING

THE MATTER OF HOLDING A PUBLIC HEARING AND RECOMMENDING APPROVAL/AMENDMENT/DENIAL OF THE DRAFT AMENDMENT TO THE CITY OF HARRISBURG COMPREHENSIVE PLAN, THE HARRISBURG MUNICIPAL CODE, AND ADOPTION OF THE NEW TRANSPORTATION SPYSTEM PLAN (TSP) (LU 466-2025) TO THE CITY COUNCIL.

Chairperson Todd Culver read aloud the order of proceedings, and noted the procedures for continuance, and the process to keep the record open.

At the hour of 7:03pm, the Public Hearing was opened.

Culver asked if there were any Conflicts of Interest or any Ex Parte contacts.

May 20, 2025

None reported.

There were no rebuttals in relation to Conflicts of Interest, or Ex Parte Contacts.

Culver then read aloud the criteria that were relied upon for this land use hearing and noted additional copies of criteria near the door. He also directed the audience on how they would need to direct testimony towards the applicable criteria, and how an appeal could be made.

STAFF REPORT: Eldridge thanked everyone for helping us get this project done. She thanked David Helton, ODOT and Erin David, Parametrix for their assistance.

Eldridge pointed out specific portions of the agenda packet.

- Pg 24 has the Memorandum from UrbanLens Planning
- Pg 45 is the beginning of the red-line version of the code changes.
- Pg 47 (i) is added to allow for other needs as requested.
- Pg 49 2. Added the term “and the Transportation System Plan”.
- Pg 51 adds the Definition Additions to HMC 19.55.030

Eldridge highlighted the following criteria and goals:

- Criterion 1 – Met.
- Goals 1, 2, 8, 9, 11. And 12 – Met
- Criterion 2 – N/A.
- Criterion 3 – Met.
- Criterion 4 – Met.

Staff feel that all requirements are met and recommends approval.

Erin David of Parametrix gave a PowerPoint presentation.

TESTIMONY IN FAVOR WAS ASKED FOR.

- None given.

TESTIMONY IN OPPOSITION WAS ASKED FOR.

- None given.

NUETRAL TESTIMONY WAS ASKED FOR.

- None given.

The public hearing was closed at the hour of 7:49pm.

- Culver asked if Harrisburg could the speed reduced to 20 mph of 3rd Street. Helton said it is possible, and he would make a request with ODOT.
- Moritz **motioned to approve the recommendation of the amendment to the City of Harrisburg Comprehensive Plan, the Harrisburg Municipal Code, and the Adoption of the new Transportation System Plan (TSP) (LU 466-2025) to the City Council. This motion is based on findings contained in the May 14, 2025 Staff Report, and on findings during deliberations on the request. The motion was seconded by Giles. The Planning Commission then voted unanimously to approve the recommendation of the amendment to the City of Harrisburg Comprehensive Plan, the Harrisburg Municipal Code, and the Adoption of the new Transportation System Plan (TSP) (LU 466-2025) to the City Council. This motion is based on findings contained in the May 14, 2025 Staff Report, and on findings during deliberations on the request.**

OTHERS

May 20, 2025

- Eldridge notified the Planning Commission that they would need a quorum for next month's meeting. Board member Kent Wullenwaber will need to sustain during his planning review.

With no further discussion, the meeting was adjourned at the hour of 8:01 pm.

Chairperson

City Recorder

UNAPPROVED



Library Board Minutes May 06, 2025

Chairperson: Alexandria Bennett
 Vice-Chairperson: Lori Pelkey
 Board Members: Danielle Pedersen, Madison Stepherson and Pat Rufo
 Staff Members: City Recorder Lori Ross Librarians Amanda Pelkey and Edie Carter
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

CALL TO ORDER AND ROLL CALL by Chairperson Bennett at the hour of 5:31pm.

CONCERNED CITIZEN(S) IN THE AUDIENCE: None present.

APPROVAL OF MINUTES: No comments or concerns.

- Stepherson **motioned to approve the minutes for March 4, 2025 and was seconded by Rufo. The motion passed unanimously by a vote of 5-0.** (Yes: Stepherson, Rufo, Bennett, Pelkey and Pedersen. No: None.)

THE MATTER OF REAPPOINTING EXPIRING LIBRARY BOARD TERMS: Ross informed Council that even though Rufo was appointed at the last meeting, her term expires at the end of this fiscal year, therefore she needs to be reappointed by City Council.

- Bennett **motioned to recommend to the City Council that they reappoint Pat Rufo to the Library Board with a term ending June 30, 2028 and was seconded by Stepherson. The motion passed unanimously by a vote of 5-0.** (Yes: Bennett, Stepherson, Pelkey, Pederson and Rufo. No: None.)

THE MATTER OF DISCUSSING LIBRARY BOARD PROGRAMS: The following programs were discussed:

Story Time: A. Pelkey stated the program is going strong. June 13th is the kick off of the summer reading programs. Bennett asked about attendance and if it's going up. A. Pelkey stated that unless it's a bigger activity, six patrons is good.

Cooking Class: Carter stated the cooking class is going well. Attendance ranges from 2 to 5 patrons. Program is held on Friday's at 1:30pm and will resume in the fall. Ross suggested having

May 06, 2025

a fall themed sessions, like caramel apples or popcorn balls. Pedersen suggested posting pictures to help with getting more attendance for the fall.

Lego Club: A. Pelkey stated the program is small but still going. Patron ages range from 5-9 years old .

Crafting Club: A. Pelkey stated the program is steady but is smaller with about 3 in attendance. There was a suggestion for pausing for the summer. Rufo suggested having the activity outside during the summer months. Ross to ask about placing a picnic table at the municipal center.

Grief Support: No information on attendance . Bennett to check on the status of the attendance sheets. A. Pelkey mentioned a having waiver to protect the library. Bennett asked if we could put a waiver statement at the top of the sign in sheet to keep it simple. Ross to discuss with Nelson.

Teen Book Club: No attendance for the last program, therefore, status is unclear at this point. Program is held on the 1st Thursday, from 4pm to 4:30pm as shown in **Addendum 1**. A. Pelkey thinks if the program occurred more often, it might help with attendance. Pederson suggested starting the program in the summer. Bennett suggested they could discuss books students are working on in school. Madison suggested looking in to the summer reading requirements for students and maybe including those books.

Summer Reading: A. Pelkey referred to the summer program flyer as shown in **Addendum 2**. Rufo suggested reaching out to the school district with program flyers.

Others:

- Pedersen asked if the Library gets more involvement after attending events like National Night Out. A. Pelkey said they do for a while. Carter said they had several students visit the Library for new library cards after the 1st grader visit last year. The librarians will pass out the summer reading information to the students this year.
- Pelkey suggested offering teachers that live outside of the City Limits, but in the school district, free library cards. Ross to ask Council at the next meeting if this needs to be brought back to council or if staff can approve.
- Pelkey suggested delivering a book box to teachers based on a certain topic of study to get the circulation numbers up and entice other teachers to get involved. A. Pelkey thinks theme based it hard due to our circulation. Pelkey likes the idea of a variety and not a topic.
- Pedersen asked if we had an option to get some free material from Scholastic and give to young students. A. Pelkey to look into Barnes and Noble website to see if they have free material options.
- L. Pelkey suggested reaching out to the Library Guild again. Bennett suggested asking the Guild to hold an activity with us, would be a great way to get things started again.
- Ross suggested placing a full page flyer in the monthly utility bill. Pelkey to email Nelson about the timeline requirements and the cost.
- *Consensus was for the board not to have a float in this years parade but to focus on the book sale and decorations.*
- Ross informed the board, she was told by CIS that it's the best practice to have background checks and orientation for all volunteers.
- Ross to check if the Library Guild would need to have background checks and orientation since they are their own organization and might have their own insurance policy. Ross informed the board that the fee for background checks will begin coming out of the library program fund.
- Ross suggested talking about a policy procedure for volunteers going forward.
- Next meeting is scheduled for July 1st.

With no further discussion, the Library Board Meeting adjourned at 6:22pm.



Harrisburg Library

Teen Manga/Graphic Novel Club

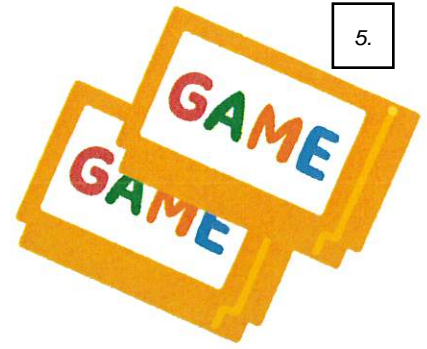
Every 1st Thurs. 4pm-4:30 pm

Come and read manga and graphic novels together.

Hang with friends and eat cup of noodles and mochi.

Get a free book when attending book club meeting.





Harrisburg Library Summer Reading Program 2025

"Level Up at Your Library "

Event Schedule

Friday 6-13-25 10am: Storytime & Summer Reading kick-off

Friday 6-20-25 10 am: parachute games bring your favorite teddy bear

Friday 6-27-25 10 am: Scavenger Hunt

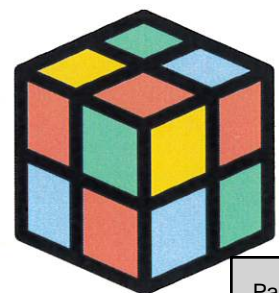
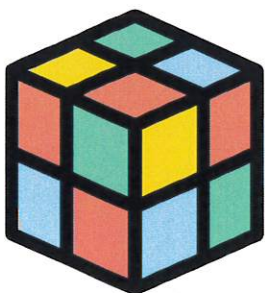
Friday 7-11-25 10 am: Power Play for the Planet Museum of Natural and Cultural History

Friday 7-18-25 10 am: Slime Storytime, Activity: Slime making

Friday 7-25-25 10 am: Make your own board game

Friday 8-1-25 10 am: Race cars

Friday 8-8-25 10am: Carnival



Code	Description	Count	Amount	GL Account
Court Costs				
AF	ATTORNEY FEE	2	32.81	
CF	COLLECTION FEE	1	9.90	
COSTS	COURT COSTS	8	528.64	
DEF-ADJUD	DEF ADJUDICATION	7	977.19	
LPF	LATE PAYMENT FEE	12	21.96	
PA	PAYMENT ARRANGEMENT- FEE	6	15.07	
SCF	SHOW CAUSE FEE	8	4.28	
SUSP	SUSPENSION FEE	6	76.46	
WF	WARRANT FEE	43	206.91	
Total Court Costs:		93	1,873.22	
Fines				
DISM	CHARGE DISMISSED	1	84.00	
GBD	GUILTY BY DEFAULT	62	2,779.07	
GUILTY	FOUND GUILTY	27	1,345.93	
Total Fines:		90	4,209.00	
Surcharges				
COUNTY	COUNTY ASSESSMENT	12	177.00	
STATE	STATE ASSESSMENT	17	675.00	
Total Surcharges:		29	852.00	
Unapplied				
	Unapplied payments	2	422.85	011095
Total Unapplied:		2	422.85	
Grand Totals:		214	7,357.07	

Report Criteria:

Case.Violation date = 07/01/2025-07/31/2025

Agency	Case Number	Citation Numbers	Violation Date	Primary Offense	Location
LCSO	25-M-0023	25-02449	07/02/2025	LITTERING IN OR NEAR WATER	390 SOMMERVILLE LOOP-EAGLE PARK
COBURG PD	25-T-0175	200621	07/04/2025	VDSPEED 11-20 MPH; CARELESS DRIVING	6TH ST & SOMMERVILLE LP
COBURG PD	25-T-0176	200622	07/04/2025	OPERATE VEHICLE WHILE USING CELL PHONE	6TH ST & PRICEBORO
COBURG PD	25-T-0177	200623	07/04/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	6TH ST & PRICEBORO RD
COBURG PD	25-T-0173	200633	07/04/2025	VIOLATING DESIGNATED SPEED 21-30 MPH	DIAMOND HILL & N. 9TH ST
COBURG PD	25-T-0174	200634	07/04/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	DIAMOND HILL & N. 9TH ST
COBURG PD	25-T-0172	200635	07/04/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	DIAMOND HILL & N. 9TH ST
LCS	25-T-0181	231354	07/04/2025	FAIL TO CARRY PROOF OF INSURANCE	599 LASALLE ST & S. 6TH ST
LCS	25-T-0180	231365	07/05/2025	DRIVING WHILE UNINSURED	100 N. 3RD ST & SMITH ST
LCS	25-T-0179	231378	07/06/2025	DRIVING WHILE UNINSURED	100 N. 3RD ST & SMITH ST
LCS	25-T-0178	231379	07/06/2025	DWS/REVOKED; DRIVE UNINSURED	100 N. 3RD ST & SMITH ST
LCSO	25-M-0018	25-01677	07/09/2025	THEFT III	345 N 6TH ST
COHB	25-M-0019	25-M-0019	07/09/2025	FAILURE TO APPEAR ON CRIMINAL CITATION	
COHB	25-M-0020	25-M-0020	07/09/2025	FAILURE TO APPEAR ON CRIMINAL CITATION	
COHB	25-M-0021	25-M-0021	07/09/2025	FAILURE TO APPEAR ON CRIMINAL CITATION	
LCSO	25-M-0022	25-02567	07/10/2025	CRIMINAL TRESPASS I	664 LASALLE ST #4
LCSO	25-M-0024	231473	07/11/2025	THEFT III	DOLLAR GENERAL
LCSO	25-T-0182	231476	07/11/2025	DRIVING WHILE UNINSURED	375 TERRITORIAL ST HARRISBURG
COBURG PD	25-T-0185	1112	07/13/2025	VDS 11-20 MPH; DRIVE UNINSURED	S 6TH ST/ SOMMERVILLE LP
COBURG PD	25-T-0184	1113	07/13/2025	VDS 11-20 MPH; EXP REG; DWS	S 6TH ST/ SOMMERVILLE LP
LCSO	25-T-0183	231513	07/13/2025	DRIVING WHILE UNINSURED; DWS	899 S 6TH ST/SOMMERVILLE LOOP HARRISBURG
LCS	25-T-0188	231529	07/15/2025	DWS/REVOKED; FTI IID; DRIVE UNINSURED	599 LASALLE ST & S. 6TH ST
LCSO	25-T-0189	231541	07/16/2025	DRIVING WHILE UNINSURED; DWS	325 S. 3RD ST
LCSO	25-T-0190	231547	07/17/2025	DRIVE WHILE SUSPENDED/REVOKED	300 N. 6TH ST & TERRITORIAL ST
LCS	25-T-0192	231563	07/18/2025	DWS/REVOKED; DRIVE UNINSURED	486 N. 7TH ST
COBURG PD	25-T-0187	1114	07/20/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	DIAMOND HILL & N. 9TH ST
COBURG PD	25-T-0186	200129	07/20/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	S. 6TH ST
LCSO	25-T-0191	231583	07/21/2025	EXPIRED VEHICLE REGISTRATION	590 LASALLE ST
COBURG PD	25-T-0193	200667	07/26/2025	VIOLATING DESIGNATED SPEED 11-20 MPH	6TH ST & SOMMERVILLE LP
LCS	25-T-0194	231703	07/31/2025	ILLEGAL STOPPING, STANDING OR PARKING	274 MACY ST

Grand Totals:

30 citations issued for a total of 40 offenses

Monthly Code Enforcement Report

July 2025

Area/Location:	Issue:	Action(s) taken:
8 th & Burton	Junk/Nuisance Vegetation	Found guilty in court, fine and required cleanup, 60 days to cleanup, status check in 90 days.
End of Emily Ln	RV stored on street	Vehicle gone briefly, returned, "clock" restarted
N 7 th St	Inoperable Vehicles/Junk	Significant cleanup and, vehicles moved
4 th & Schooling	Vehicles & Vegetation	Building documentation
S. 9 th St	Vehicle on street	Vehicle moved long enough to be in compliance, but returned, monitoring
N 6 th Place	Junk/inoperable vehicles	1 st warning letter mailed, monitoring
2nd & Schooling	Vehicle on street	1 st warning letter mailed, monitoring
2 nd & Monroe	Vehicle on street	Notifying LCSO for potential towing

Overall narrative:

Main topics of concern recently are long-term parking of vehicles on the street, vegetation/junk. LCSO and Coburg PD are being provided with Code Enforcement "focus areas" as well. Previous actions and resolutions seem to be getting noticed as some prior areas of concern have been improving. Code Enforcement has also substantially increased their visibility with regular follow up/patrols and face-to-face contact with Harrisburg citizens (the "Let's All Be Good Neighbors for a Great Harrisburg" approach).

With the Summer events and fire season upon us, Code Enforcement will be stepping up vegetation/junk notifications.