

## HRA Meeting Agenda

June 27, 2023

6:30 PM

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Chair Person: Robert Duncan  
Vice Chair Person: Mike Caughey  
Members: Kimberly Downey, Robert Boese, Randy Klemm, Charlotte Thomas,  
and Vacancy  
Meeting Location: Harrisburg Municipal Center @ 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. *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)*
4. *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.*
5. *The City of Harrisburg does not discriminate against individuals with disabilities, and is an equal opportunity provider.*
6. *For information regarding items of discussion on this agenda, please contact City Recorder/Assistant City Administrator Michele Eldridge, at 541-995-6655*

**CALL TO ORDER AND ROLL CALL BY CHAIR PERSON ROBERT DUNCAN**

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

**APPROVAL OF MINUTES**

1. Motion to Approve the Minutes of April 25, 2023

**NEW BUSINESS**

2. **THE MATTER OF APPROVING THE HRA BUDGET FOR FISCAL YEAR 2023-24 AND APPROVING HRA BUDGET APPROPRIATIONS FOR FY 2023-2024 by adopting RESOLUTION NO. HRA-66 AS WELL AS TO ADOPT A MODIFIED CASH BASIS FOR ACCOUNTING BY APPROVING RESOLUTION no. hra-66.**

**STAFF REPORT:**

Exhibit A: Approved HRA 2023/2024 Budget

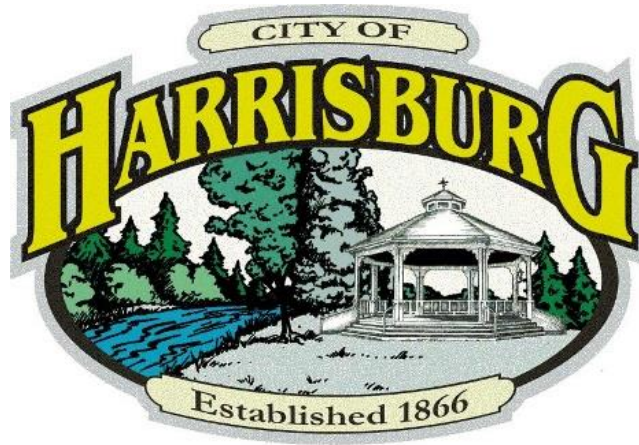
Exhibit B: Resolution No. HRA-66

Exhibit C: Resolution No. HRA-67

**ACTION: MOTION TO APPROVE RESOLUTION NO. HRA-66, “A RESOLUTION MAKING APPROPRIATIONS FOR THE HARRISBURG REDEVELOPMENT AGENCY, HARRISBURG, OREGON, FOR THE FISCAL YEAR 2023-2024” AND RESOLUTION NO. HRA-67,**

**OTHER**

**ADJOURN**



HRA Board Meeting Minutes  
 April 25, 2023

Chairperson: Robert Duncan, Presiding  
 Vice Chairperson: Mike Caughey, Present  
 Members Present: Kim Downey, Adam Keaton, Randy Klemm and Charlotte Thomas  
 Members Absent: Robert Boese  
 Staff Present: City Administrator Michele Eldridge, Public Works Director Chuck Scholz, and Finance Officer/ Deputy City Recorder Cathy Nelson  
 Location: Harrisburg Municipal Center Located at 354 Smith St

**CALL TO ORDER AND ROLL CALL BY CHAIRPERSON ROBERT DUNCAN at the hour of 7:11pm**

**CONCERNED CITIZEN(S) IN THE AUDIENCE:** All in attendance were there for items on the agenda.

**APPROVAL OF MINUTES:** No comments or concerns.

- Downey motioned to approve the minutes for the January 10, 2023 HRA Board Meeting and was seconded by Keaton. The motion passed by a vote of 5-0 (Yes: Caughey, Downey, Keaton, Klemm and Thomas; No: None.)

**THE MATTER OF DISCUSSING THE HARRISBURG REDEVELOPMENT AGENCY FISCAL YEAR 2021-2022 AUDIT WITH THE AUDITOR, STEVE TUCHSCHERER**

**STAFF REPORT:** Nelson introduced Steve Tuchscherer who presented the HRA Audit report for the fiscal year 2021-2022. Tuchscherer reported that the accounting is accurate, there were no misstatements and the HRA appears to be in good shape financially.

- Keaton motioned to approve the HRA’s fiscal year 2021-2022 audit report, as presented by the Auditor Steve Tuchscherer, and was seconded by Klemm. The motion passed by a vote of 5-0. (Yes: Caughey, Downey, Keaton, Klemm and Thomas. No: None.)

**THE MATTER OF APPROVING THE HARRISBURG REDEVELOPMENT AGENCY 2<sup>ND</sup> QUARTER 2022/2023 EXPENSE REPORT**

April 25, 2023

**STAFF REPORT:** Nelson presented the HRA 2<sup>nd</sup> Quarter 2022/2023 Expense Report. Nelson highlighted that the HRA has collected 185.07% of the budgeted property taxes. This trend will not continue into next year due to participation in shared revenue.

- Keaton **motioned to approve the Harrisburg Redevelopment Agency 2<sup>nd</sup> Quarter 2022/2023 expense report and was seconded by Thomas. The motion passed by a vote of 5-0.** (Yes: Caughey, Thomas, Keaton, Klemm and Thomas; No: None.)

**OTHER:** Klemm thanked staff for their hard work, commitment, and handling of the HRA's finances.

**With no further discussions, the HRA Board Meeting adjourned at the hour of 7:22pm to return to the City Council Work Session.**

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
City Recorder

Agenda Bill  
**Harrisburg Redevelopment Agency Board**  
Harrisburg, Oregon

**THE MATTER OF APPROVING THE HRA BUDGET FOR FISCAL YEAR 2023-24 AND APPROVING HRA BUDGET APPROPRIATIONS FOR FY 2023-2024 BY ADOPTING RESOLUTION NO. HRA-66 AS WELL AS TO ADOPT A MODIFIED CASH BASIS FOR ACCOUNTING BY APPROVING RESOLUTION NO. HRA-66.**

**STAFF REPORT:**

Exhibit A: Approved HRA 2023/2024 Budget

Exhibit B: Resolution No. HRA-66

Exhibit C: Resolution No. HRA-67

**ACTION: MOTION TO APPROVE RESOLUTION NO. HRA-66, “A RESOLUTION MAKING APPROPRIATIONS FOR THE HARRISBURG REDEVELOPMENT AGENCY, HARRISBURG, OREGON, FOR THE FISCAL YEAR 2023-2024” AND RESOLUTION NO. HRA-67,**

**THIS AGENDA BILL IS DESTINED FOR:** Regular Agenda – June 27, 2023

<b>BUDGET IMPACT</b>		
<b>COST</b>	<b>BUDGETED?</b>	<b>SOURCE OF FUNDS</b>
N/A	N/A	N/A

**STAFF RECOMMENDATION:**

**Staff recommend the HRA Board adopt FY 2023-2024 budget by approving Resolution No. HRA-66 and adopt a modified cash basis for accounting by approving Resolution No.HRA-67.**

**BACKGROUND INFORMATION:**

The Budget Committee has reviewed the proposed budget for the HRA for the next fiscal year. It has approved the budget and recommends it to the Board of Directors. The Board of Directors can approve the budget as proposed or modify it up to 10%. The City Auditor has recommended that we change from Modified Accrual Accounting to Modified Cash Accounting to assist in reporting the new GASB-97 requirements. The proposed resolution will authorize appropriations for the budget year.

**REVIEW AND APPROVAL:**

*Cathy Nelson*

06/13/2023

Cathy Nelson  
Finance Officer

Date



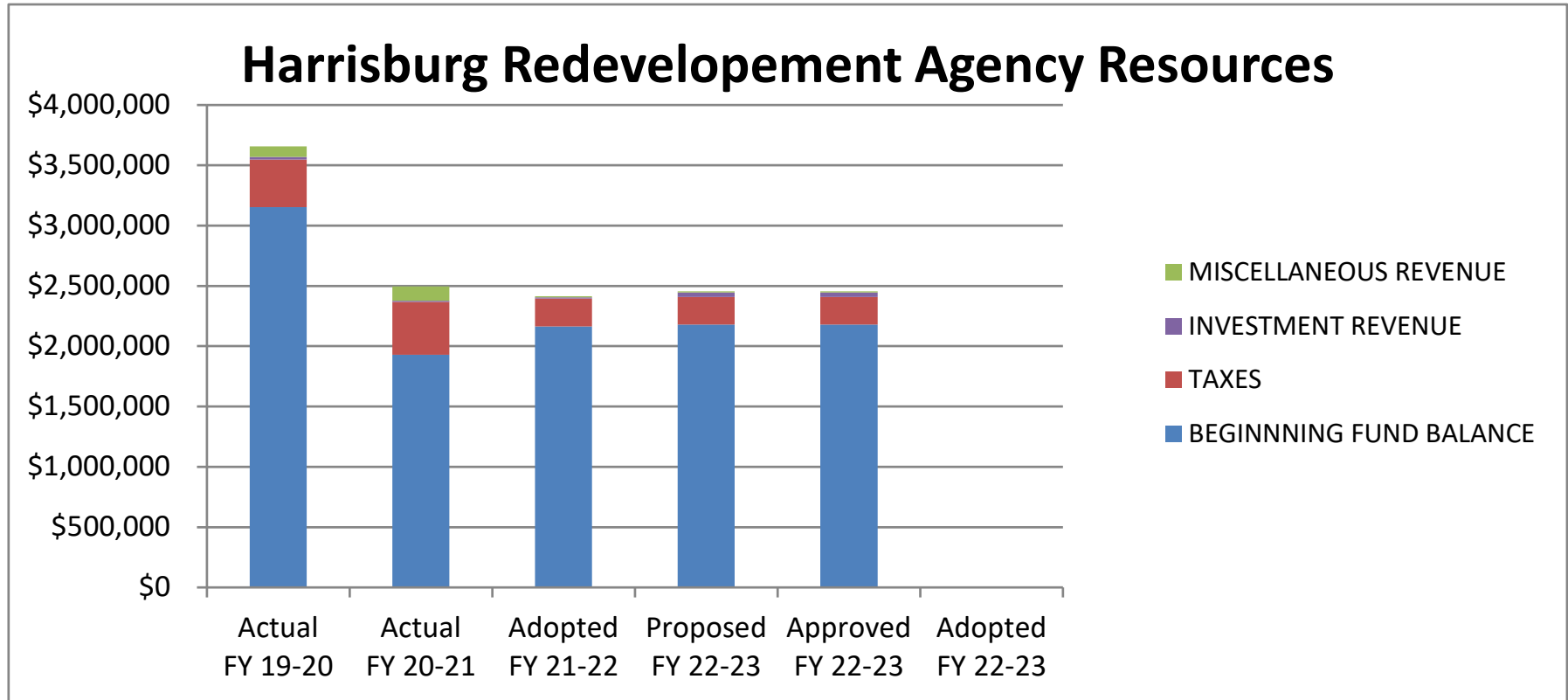
# **HARRISBURG REDEVELOPMENT AGENCY HRA BOARD APPROVED BUDGET: 2023-2024**

*June 27, 2023*

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### HRA FUND (71): Resources

FUNCTION	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
BEGINNNING FUND BALANCE	\$3,151,700	\$1,929,743	\$2,163,550	\$2,179,995	\$2,179,995	\$0
TAXES	\$395,892	\$436,309	\$232,625	\$229,556	\$229,556	\$0
INVESTMENT REVENUE	\$20,874	\$10,924	\$9,980	\$36,000	\$36,000	\$0
MISCELLANEOUS REVENUE	\$88,968	\$119,370	\$9,000	\$9,000	\$9,000	\$0



**HARRISBURG REDEVELOPMENT AGENCY  
HRA BOARD APPROVED BUDGET: 2023-2024**

**Harrisburg Redevelopment Agency Fund (71)**

**HRA FUND (71): RESOURCES**

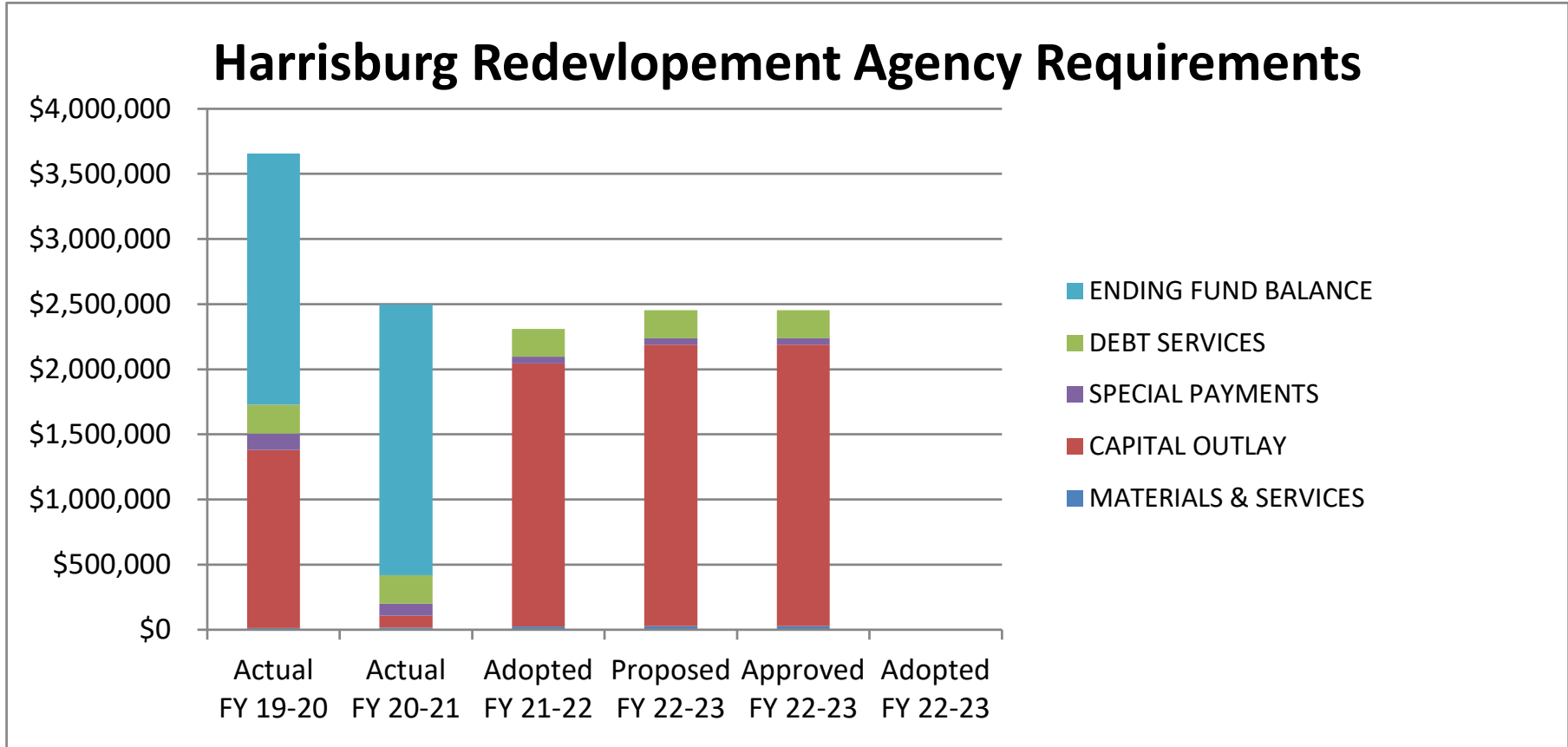
Historical Data			RESOURCE DESCRIPTION	Budget for Next Year FY 2023-2024		
Actual		Adopted Budget This Year FY 2022-2023		Proposed by Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
3,151,700	1,929,743	2,163,550	BEGINNING FUND BALANCE	2,179,995	2,179,995	0
<b><u>TAX REVENUE</u></b>						
387,543	422,604	226,625	TAX RECEIPTS-CURRENT	225,056	225,056	0
8,349	13,705	6,000	TAX RECEIPTS - PRIOR YEARS	4,500	4,500	0
<b>395,892</b>	<b>436,309</b>	<b>232,625</b>	<b>TOTAL TAX REVENUE</b>	<b>229,556</b>	<b>229,556</b>	<b>0</b>
<b><u>INVESTMENT REVENUE</u></b>						
20,874	10,924	9,980	EARNED INTEREST	36,000	36,000	0
<b>20,874</b>	<b>10,924</b>	<b>9,980</b>	<b>TOTAL INVESTMENT REVENUE</b>	<b>36,000</b>	<b>36,000</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE</u></b>						
0	0	0	MISCELLANEOUS INCOME	0	0	0
12,232	37,586	9,000	HRA LOAN PROGRAM PAYMENTS	9,000	9,000	0
76,736	81,784	0	MAIN STREET GRANT	0	0	0
<b>88,968</b>	<b>119,370</b>	<b>9,000</b>	<b>TOTAL INVESTMENT REVENUE</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>
<b>3,657,434</b>	<b>2,496,346</b>	<b>2,415,155</b>	<b>TOTAL TOTAL RESOURCES</b>	<b>2,454,551</b>	<b>2,454,551</b>	<b>0</b>

**Levy for Debt Services:**

**\$216,400 (Amount Needed to Cover Bonds)**

**96% (Collection rate)**

**\$225,056 (Tax to Levy/\$372,205 max)**



### HRA FUND (71): Requirements

FUNCTION	Actual FY 19-20	Actual FY 20-21	Adopted FY 21-22	Proposed FY 22-23	Approved FY 22-23	Adopted FY 22-23
MATERIALS & SERVICES	\$13,521	\$15,958	\$23,400	\$26,730	\$26,730	\$0
CAPITAL OUTLAY	\$1,367,428	\$93,376	\$2,022,978	\$2,161,421	\$2,161,421	\$0
SPECIAL PAYMENTS	\$126,736	\$89,647	\$50,000	\$50,000	\$50,000	\$0
DEBT SERVICES	\$220,006	\$220,005	\$213,800	\$216,400	\$216,400	\$0
ENDING FUND BALANCE	\$1,929,743	\$2,077,360	\$0	\$0	\$0	\$0

**HARRISBURG REDEVELOPMENT AGENCY  
HRA BOARD APPROVED BUDGET: 2023-2024**

**Harrisburg Redevelopment Agency Fund (71)**

BY ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**HRA FUND (71): EXPENDITURES**

Historical Data			REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year FY 2023-2024		
Actual		Adopted Budget This Year FY 2022-2023		Proposed by Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
<b><u>GOVERNMENT SERVICES</u></b>						
0	0	104,977	REVENUE SHARING	0	0	0
<b>0</b>	<b>0</b>	<b>104,977</b>	<b>TOTAL GOVERNMENT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MATERIALS &amp; SERVICES</u></b>						
7,200	7,200	7,200	CITY OF HSBG ADMIN SERVICES	7,500	7,500	0
5,050	8,150	8,150	BUDGET & FINANCIAL ASSISTANCE	8,200	8,200	0
135	135	500	LEGAL EXPENSES	500	500	0
650	0	7,000	CONSULTANT COSTS	10,000	10,000	0
329	329	350	GOVERNMENT ETHICS COMMISSION	330	330	0
157	144	200	MISC COSTS(BANK FEES, ETC)	200	200	0
<b>13,521</b>	<b>15,958</b>	<b>23,400</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>26,730</b>	<b>26,730</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
276,681	0	2,022,978	INFRASTRUCTURE CONSTRUCTION	2,161,421	2,161,421	0
1,090,747	93,376	0	SMITH & 2nd STREET PROJECT	0	0	0
<b>1,367,428</b>	<b>93,376</b>	<b>2,022,978</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,161,421</b>	<b>2,161,421</b>	<b>0</b>
<b>1,380,949</b>	<b>109,334</b>	<b>2,151,355</b>	<b>TOTAL ORG./PROG. REQUIREMENTS</b>	<b>2,188,151</b>	<b>2,188,151</b>	<b>0</b>
<b>NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM</b>						
<b><u>SPECIAL PAYMENTS</u></b>						
76,736	81,784	0	OREGON MAIN ST REVIT GRANT	0	0	0
50,000	7,863	50,000	BUILDING FACADE GRANT	50,000	50,000	0
<b>126,736</b>	<b>89,647</b>	<b>50,000</b>	<b>TOTAL SPECIAL PAYMENTS</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b><u>DEBT SERVICES</u></b>						
115,460	120,713	120,000	LOAN PRINCIPAL	125,000	125,000	0
104,546	99,292	93,800	LOAN INTEREST	91,400	91,400	0
<b>220,006</b>	<b>220,005</b>	<b>213,800</b>	<b>TOTAL DEBT SERVICES</b>	<b>216,400</b>	<b>216,400</b>	<b>-</b>
<b>346,742</b>	<b>309,652</b>	<b>263,800</b>	<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	<b>266,400</b>	<b>266,400</b>	<b>-</b>
<b>1,929,743</b>	<b>2,077,360</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3,657,434</b>	<b>2,496,346</b>	<b>2,415,155</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,454,551</b>	<b>2,454,551</b>	<b>0</b>

**RESOLUTION No. HRA-66**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE HARRISBURG REDEVELOPMENT AGENCY, HARRISBURG, OREGON, FOR THE FISCAL YEAR 2023-2024.**

WHEREAS the Board of Directors of the Harrisburg Redevelopment Agency has reviewed the budget of the Harrisburg Redevelopment Agency for the fiscal year 2023-2024 and has approved it and referred it to the City Council.

NOW , THEREFORE BE IT RESOLVED that the Board of Directors of the Harrisburg Redevelopment Agency hereby adopts the budget for fiscal year 2023-2024 in the total amount of **\$2,454,551.\***

This budget is now on file at **120 Smith Street in Harrisburg, Oregon.**

BE IT FURTHER RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

<b>General Fund</b>	
Administration	\$2,188,151
Total.....	<b>\$2,188,151</b>
Total APPROPRIATIONS, All Funds . . . .	<b>\$2,188,151</b>
Total Unappropriated and Reserve Amounts, All Funds . . . .	<b>\$266,400</b>
<b>TOTAL ADOPTED BUDGET . . . .</b>	<b>\$2,454,551 *</b>
	<i>(*amounts with asterisks must match)</i>

BE IT FURTHER RESOLVED that the Board of Directors of the Harrisburg Redevelopment Agency hereby resolves to certify to the county assessor for the Harrisburg Urban Renewal District Plan Area a request for the maximum amount of revenue that may be raised by dividing the taxes under section 1c, Article XI, of the Oregon constitution.

**The above resolution statements were approved and declared adopted on June 27, 2023.**

X \_\_\_\_\_  
Signature (Chairperson)

X \_\_\_\_\_  
Signature (City Recorder)

**RESOLUTION NO. HRA-67**

**A RESOLUTION ADOPTING THE CASH BASIS OF ACCOUNTING FOR THE ANNUAL BUDGET, BOOKS OF RECORD, AND FINANCIAL REPORTING FOR THE HRA**

**WHEREAS**, Harrisburg Redevelopment Agency has consistently prepared the annual budget on the modified accrual basis of accounting; and

**WHEREAS**, Harrisburg Redevelopment Agency wants to simplify and streamline the Agency’s budgetary process by adopting the modified cash basis of accounting for budgetary purposes; and

**WHEREAS**, the selection of the basis of account is left to the discretion of each municipal corporation. Once a new basis of accounting is adopted, it shall be followed in the year for which the budget was prepared and each succeeding year thereafter until changed in a subsequent budget. Such change must be published as provided in ORS294.416(3).

**THEREFORE BE IT RESOLVED**, that the Harrisburg Redevelopment Agency adopts the modified cash basis of accounting for the annual budget, books of record, and financial reporting, effective July 1, 2023.

Brought before Harrisburg Redevelopment Agency Board June 27, 2023.

Passed by Harrisburg Redevelopment Agency and effective as of June 27, 2023.

\_\_\_\_\_  
Chairman Robert Duncan

Attest:

\_\_\_\_\_  
City Recorder: Lori Ross