



Harrisburg City Council Agenda  
May 14, 2024  
6:30 PM

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Mayor: Robert Duncan  
Council President: Mike Caughey  
Councilors: Kimberly Downey, Robert Boese, Randy Klemm, Charlotte Thomas  
and Cindy Knox  
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.)

**RESOLUTIONS**

**1. THE MATTER OF A PROCLAIMING MAY 2024 AS MENTAL HEALTH MONTH IN HARRISBURG**

**STAFF REPORT:**

Exhibit A: Proclamation

**ACTION: THE MAYOR WILL READ THE PROCLAMATION SETTING MAY AS MENTAL HEALTH MONTH IN HARRISBURG**

**2. THE MATTER OF APPROVING RESOLUTION NO. 1287 TO OPT INTO ORS 105.668(2) IN ORDER TO LIMIT LIABILITY IN RELATION TO RECREATIONAL IMMUNITY**

**STAFF REPORT:**

Exhibit A: Legislative Advocacy – Support Amendments to SB 1576

Exhibit B: Resolution No. 1287

**ACTION: MOTION TO APPROVE RESOLUTION NO. 1287, “A RESOLUTION OPTING INTO RECREATIONAL IMMUNITY FROM CERTAIN PERSONAL INJURY OR PROPERTY DAMAGE CLAIMS DESCRIBED IN ORS 105.668, AS AMENDED BY SENATE BILL 1576”**

**NEW BUSINESS**

**3. THE MATTER OF APPROVING THE 3RD QUARTER 2023/2024 EXPENSE REPORT**

**STAFF REPORT:**

Exhibit A: 3rd Quarter Expense Report Ending March 31, 2024

**ACTION: MOTION TO APPROVE THE 3RD QUARTER 2023/2024 EXPENSE REPORT.**

**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.

**4. THE MATTER OF APPROVING THE CONSENT LIST**

**STAFF REPORT:**

- Exhibit A: City Council Minutes for March 12, 2024 & April 9, 2024
- Exhibit B: Payment Approval Report for April 2024
- Exhibit C: Out of State Travel for Lori Ross
- Exhibit D: Library Board Application for Danielle Pederson
- Exhibit E: Library Board Applications for Lori Pelkey and Dez Hanson
- Exhibit F: Planning Commission Minutes for February 20, 2024 & March 19, 2024
- Exhibit G: Library Board Minutes for March 5, 2024
- Exhibit H: Personnel Committee Minutes for February 6, 2024
- Exhibit I: Municipal Court Collections Report April 2024
- Exhibit J: Municipal Court Citation Report April 2024

**ACTION: MOTION TO APPROVE THE CONSENT LIST**

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

**Minutes from the March 12, 2024 and the April 9, 2024 City Council Meetings**

**The Payment Approval Report for April 2024**

**The Out of State Travel for Lori Ross to Tacoma, Washington**

**Re-Appointment of Dez Hansen and Lori Pelkey to the Library Board with a term ending June 30, 2028**

**Appointment of Danielle Pedersen to the Library Board with a term ending June 30, 2027**

**5. THE MATTER OF DISCUSSING THE HARRISBURG FISCAL YEAR 2022-2023 AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER**

**STAFF REPORT:**

- Exhibit A: FY 2022-2023 Audit Report.

**ACTION: MOTION TO APPROVE THE CITY'S FISCAL YEAR 2022-2023 AUDIT REPORT, AS PRESENTED BY THE AUDITOR STEVE TUCHSCHERER.**

**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.

- BNSF/PNWR
- Water Bond Project Bid Document
- Library Grants
- Hayden Homes

**OTHER ITEMS**

**ADJOURN**







WHEREAS, mental health is essential to everyone's overall health and well-being; and

WHEREAS, all Americans experience times of difficulty and stress in their lives; and

WHEREAS, promotion and prevention are effective ways to reduce the burden of mental health conditions; and

WHEREAS, there is a strong body of research that support user-friendly tools that all Americans can access to better handle challenges, and protect their health and well-being; and

WHEREAS, mental health conditions are real and prevalent in our nation; and

WHEREAS, with effective treatment, those individuals with mental health conditions can recover and lead full, productive lives; and

WHEREAS, each business, school, government agency, faith-based organization, health care provider, veteran's groups and citizen have a responsibility to promote mental wellness and support prevention efforts; and

WHEREAS, Linn County, as well as the nation as a whole, is finally returning to a more normal routine, it is important to remember that feeling anxious, confused, overwhelmed or powerless remain as common problems and are quite normal. By limiting media consumption, staying connected with loved ones and staying active we can maintain our mental health as we try to protect our physical health; and

WHEREAS, the Linn County Mental Health Advisory Board is emphasizing that there is no health without mental health by being involved with Public Service Announcements, Health Fairs, public speakers and various trainings regarding mental health issues;

THEREFORE, I Mayor Robert Duncan, do hereby proclaim May, 2024 as Mental Health Awareness Month in Harrisburg. As the Mayor of Harrisburg, I also call upon the citizens, governmental agencies, public and private institutions, businesses, and schools in Harrisburg to recommit our community to increasing awareness and understanding of mental health, the steps our citizens can take to protect their mental health, and the need for appropriate and accessible services for all people with mental health conditions.

Proclaimed on the 14<sup>th</sup> of May, 2024: \_\_\_\_\_

Mayor Robert Duncan

Attest: \_\_\_\_\_

City Recorder

Agenda Bill  
**Harrisburg City Council**  
Harrisburg, Oregon

**THE MATTER OF APPROVING RESOLUTION NO. 1287, TO OPT INTO ORS 105.668(2) IN ORDER TO LIMIT LIABILITY IN RELATION TO RECREATIONAL IMMUNITY**

**STAFF REPORT:**

Exhibit A: Legislative Advocacy – Support Amendments to SB 1576

Exhibit B: Resolution No. 1287

**ACTION: MOTION TO APPROVE RESOLUTION NO. 1287, “A RESOLUTION OPTING INTO RECREATIONAL IMMUNITY FROM CERTAIN PERSONAL INJURY OR PROPERTY DAMAGE CLAIMS DESCRIBED IN ORS 105.668, AS AMENDED BY SENATE BILL 1576”**

**THIS AGENDA BILL IS DESTINED FOR:** Agenda – 05.14.24

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

**STAFF RECOMMENDATION:**

**Staff recommends Council approve Resolution No. 1287**

**BACKGROUND INFORMATION:**

The City of Harrisburg, like most cities in Oregon, has been struggling with the changes that were required after the Fields v. City of Newport case was appealed, and recreational immunity no longer applied to landowners, including municipalities, if something should happen to them while they are traveling to and from a recreational area. Harrisburg participated in some legislative advocacy (**Exhibit A**) in relation to Senate Bill 1576, and the amendment was further changed to add the words running, walking, and biking to the definitions of recreational immunity. Senate Bill 1576 passed, as it was supported overwhelmingly by 25 senators, and 50 house members. Governor Kotek signed the bill into law, effective as of March 27, 2024. This action led to CIS rescinding their advice to local governments to close improved trails that are located in public easements, or unimproved rights-of-way.

ORS 105.668 was amended and applies automatically to cities with populations higher than 500,000. Smaller cities in Oregon are required to opt in, if they want to limit their liability from certain claims. Therefore, the City Council is being asked to approve Resolution No. 1287 which will allow for a limitation in relation to liability claims. This coverage also includes property damage resulting from the use of a trail in a public

easement or unimproved right of way, or the use of structures in these areas whether they are a user on foot, on a horse, on a bicycle, or other nonmotorized vehicle or conveyance. Staff has confirmed that conveyance does include watercraft, regardless of whether it has a motor or is a canoe, kayak, or non-motorized boat.

REVIEW AND APPROVAL:



Michele Eldridge 05.08.24  
City Administrator

**Michele Eldridge**

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**From:** Michele Eldridge  
**Sent:** Thursday, February 15, 2024 9:03 AM  
**To:** sen.cedrichayden@oregonlegislature.gov  
**Subject:** Harrisburg - Support Amendments to SB 1576

Good Morning Senator Hayden, and team!

Harrisburg has a regional park (Eagle Park) that we are developing south of town. It's a 132-acre beauty, located right on the banks of the Willamette River in the reclaimed quarry that used to be mined by Knife River. It has 3 ponds, one of which has now merged with the Willamette River. Using a grant from OPRD, we will be building a 43,000 sq. ft. dog park this year, and trails are already in place alongside the river itself. Because of the size of the park, and the fact that there are no other dog parks closer than Eugene, we anticipate that this will be heavily used by our citizens, as well as citizens from nearby communities. We count on that being a factor that will encourage tourism for Harrisburg's businesses.

**Senate Bill 1576 is being amended, and the words running, walking and biking are being added to the definitions of recreational immunity.** This bill is obviously extremely important to the City of Harrisburg. This park is going to be part of the Willamette River trail, and is therefore exposing the City to the risk of anyone traveling through to get to our businesses in town. **Therefore, we would like to ask you to support the amendments to this bill.** If it passes, it will result in our insurer rescinding their advice to close trails. This in turn will allow us to keep our park open, as we develop more trails, and continue to improve the park with additional recreational options.

Senate Bill 1576 and the amendments being suggested may only be a temporary solution, but it is effective to keep our trails open, and allow us time to create a new longer-term solution that works for all of us.

Thank you for all you do!



*Michele Eldridge, CMC*  
*City Administrator*  
*PO Box 378*  
*120 Smith St.*  
*Harrisburg, OR 97446*  
*541-995-2200*

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**Public Records Law Disclosure:** *This e-mail is a public record of the City of Harrisburg and is subject to public disclosure unless exempt from disclosure under Oregon Public Records Law. This e-mail is subject to the State Retention Schedule.*

**RESOLUTION NO. 1287****A RESOLUTION OPTING INTO RECREATIONAL IMMUNITY FROM CERTAIN PERSONAL INJURY OR PROPERTY DAMAGE CLAIMS DESCRIBED IN ORS 105.668, AS AMENDED BY SENATE BILL 1576.**

**WHEREAS**, the Harrisburg City Council finds that the Oregon Legislature enacted Senate Bill 1576 in its 2024 Regular Session; and

**WHEREAS**, ORS 105.668, as amended by Senate Bill 1576, limits private claims or rights of action based on negligence for personal injury or property damage resulting from “use of a trail that is in a public easement or in an unimproved right of way, or from use of structures in the public easement or unimproved right of way, by a user on foot, on a horse or on a bicycle or other nonmotorized vehicle or conveyance” (ORS 105.668); and

**WHEREAS**, ORS 105.668 applies automatically to cities with a population of 500,000 or more and allows cities with a lesser population to opt in to limit liability in the manner established by law; and

**WHEREAS**, the City of Harrisburg has several trails located in both easements and unimproved right of ways; and

**WHEREAS**, the Harrisburg City Council finds the City of Harrisburg will limit its liability from certain claims by opting in to the recreational immunity provided for in ORS 105.668.

**NOW, THEREFORE, BE IT RESOLVED** that the City of Harrisburg, on behalf of itself and its officers, employees, volunteers and agents, hereby opts to limit liability in the manner established by ORS 105.668(2) with respect to personal injury or property damage resulting from use of a trail that is in a public easement or in an unimproved right of way, or from use of structures in the public easement or unimproved right of way, with respect to claimants who may be a user on foot, on a horse, or on a bicycle or other nonmotorized vehicle or conveyance.

Adopted and approved by the City Council and signed by the Mayor this 14<sup>th</sup> day of May, 2024.

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Mayor Robert Duncan

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ATTEST: City Recorder Lori Ross





**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**GENERAL FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	1,190,160.00	1,190,160.00	1,190,160.00	0.00	100.00%
TAXES	29,407.98	773,784.17	732,050.00	41,734.17	105.70%
FRANCHISE FEES	143,037.30	320,865.59	381,880.00	(61,014.41)	84.02%
LICENSES AND PERMITS	2,770.00	12,681.68	10,900.00	1,781.68	116.35%
INTERGOVERNMENTAL REVENUE	38,453.86	99,348.92	201,970.00	(102,621.08)	49.19%
FINES AND FORFEITURES	19,038.98	51,742.45	45,050.00	6,692.45	114.86%
INVESTMENT REVENUE	6,476.15	17,280.29	18,210.00	(929.71)	94.89%
MISCELLANEOUS REVENUE	5,068.35	14,653.17	12,250.00	2,403.17	119.62%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND REVENUE**      1,434,412.62      2,480,516.27      2,592,470.00      (111,953.73)      95.68%

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
PERSONNEL	119,915.21	371,576.33	584,050.00	212,473.67	63.62%
MATERIALS & SERVICE	145,637.28	452,556.62	683,115.00	230,558.38	66.25%
CAPITAL OUTLAY	0.00	34,343.34	40,000.00	5,656.66	85.86%
SPECIAL PAYMENTS	30,000.00	30,000.00	30,000.00	0.00	100.00%
TRANSFERS OUT	132,374.97	437,124.91	569,500.00	132,375.09	76.76%
CONTINGENCY	0.00	14,087.31	242,750.00	228,662.69	5.80%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	443,055.00	443,055.00	0.00%

**TOTAL FUND EXPENDITURES**      427,927.46      1,339,688.51      2,592,470.00      1,252,781.49      51.68%

**NET REVENUES OVER EXPENDITURES**      1,006,485.16      1,140,827.76      0.00

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**STREET FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	213,815.00	213,815.00	213,815.00	0.00	100.00%
INTERGOVERNMENTAL REVENUE	71,991.35	241,871.95	1,384,050.00	(1,142,178.05)	17.48%
INVESTMENT REVENUE	5,651.07	15,078.74	15,890.00	(811.26)	94.89%
MISCELLANEOUS REVENUE	6,386.42	6,386.42	1,000.00	5,386.42	638.64%
TRANSFERS IN	42,499.98	127,499.94	170,000.00	(42,500.06)	75.00%

**TOTAL FUND REVENUE      340,343.82      604,652.05      1,784,755.00      (1,180,102.95)      33.88%**

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
PERSONNEL	11,219.99	31,736.66	62,745.00	31,008.34	50.58%
MATERIALS & SERVICE	30,337.95	69,606.12	135,140.00	65,533.88	51.51%
CAPITAL OUTLAY	0.00	112,709.61	1,085,570.00	972,860.39	10.38%
TRANSFERS OUT	6,575.01	19,725.03	26,300.00	6,574.97	75.00%
CONTINGENCY	16,272.25	16,272.25	175,000.00	158,727.75	9.30%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	300,000.00	300,000.00	0.00%

**TOTAL FUND EXPENDITURES      64,405.20      250,049.67      1,784,755.00      1,534,705.33      14.01%**

**NET REVENUES OVER EXPENDITURES      275,938.62      354,602.38      0.00**

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**BIKE FUND**

**REVENUES (RESOURCES)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENTAGE</b>
BEGINNING FUND BALANCE	46,695.00	46,695.00	46,695.00	0.00	100.00%
TAX REVENUE	727.18	2,443.15	2,895.00	(451.85)	84.39%
INVESTMENT REVENUE	234.73	626.32	660.00	(33.68)	94.90%
<b>TOTAL FUND REVENUE</b>	<b>47,656.91</b>	<b>49,764.47</b>	<b>50,250.00</b>	<b>(485.53)</b>	<b>99.03%</b>

**EXPENDITURES  
(REQUIREMENTS)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>REMAINING</b>	<b>PERCENTAGE</b>
CAPITAL OUTLAY	0.00	0.00	50,250.00	50,250.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>50,250.00</b>	<b>50,250.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>47,656.91</b>	<b>49,764.47</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**COMMUNITY AND ECONOMIC DEVELOPMENT FUND**

**REVENUES (RESOURCES)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENTAGE</b>
BEGINNING FUND BALANCE	558,650.00	558,650.00	558,650.00	0.00	100.00%
INVESTMENT REVENUE	1,863.55	4,972.48	5,240.00	(267.52)	94.89%
MISCELLANEOUS REVENUE	2,603.00	12,499.00	13,500.00	(1,001.00)	92.59%
INTERFUND TRANSFER	7,749.99	23,249.97	31,000.00	(7,750.03)	75.00%
<b>TOTAL FUND REVENUE</b>	<b>570,866.54</b>	<b>599,371.45</b>	<b>608,390.00</b>	<b>(9,018.55)</b>	<b>98.52%</b>

**EXPENDITURES  
(REQUIREMENTS)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>REMAINING</b>	<b>PERCENTAGE</b>
MATERIALS & SERVICE	2,952.58	52,132.18	307,700.00	255,567.82	16.94%
CAPITAL OUTLAY	0.00	0.00	300,690.00	300,690.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>2,952.58</b>	<b>52,132.18</b>	<b>608,390.00</b>	<b>556,257.82</b>	<b>8.57%</b>

**NET REVENUES OVER EXPENDITURES**      567,913.96      547,239.27      0.00

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**LIBRARY FUND**

**REVENUES (RESOURCES)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENTAGE</b>
BEGINNING FUND BALANCE	114,625.00	114,625.00	114,625.00	0.00	100.00%
INVESTMENT REVENUE	391.20	1,043.83	1,100.00	(56.17)	94.89%
MISCELLANEOUS REVENUE	1,360.00	2,821.48	16,900.00	(14,078.52)	16.70%
TRANSFERS IN	21,249.99	63,749.97	85,000.00	(21,250.03)	75.00%
<b>TOTAL FUND REVENUE</b>	<b>137,626.19</b>	<b>182,240.28</b>	<b>217,625.00</b>	<b>(35,384.72)</b>	<b>83.74%</b>

**EXPENDITURES  
(REQUIREMENTS)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>REMAINING</b>	<b>PERCENTAGE</b>
PERSONNEL	13,636.04	41,659.44	51,755.00	10,095.56	80.49%
MATERIALS & SERVICE	4,441.61	25,494.47	48,100.00	22,605.53	53.00%
CAPITAL OUTLAY	80.00	2,480.00	8,000.00	5,520.00	31.00%
CONTINGENCY	0.00	0.00	21,760.00	21,760.00	0.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	88,010.00	88,010.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>18,157.65</b>	<b>69,633.91</b>	<b>217,625.00</b>	<b>147,991.09</b>	<b>32.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>119,468.54</b>	<b>112,606.37</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**STORM DRAIN FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	239,245.00	239,245.00	239,245.00	0.00	100.00%
STORM WATER ASSESSMENT REVENUES	17,940.12	54,147.51	68,665.00	(14,517.49)	78.86%
INVESTMENT REVENUE	2,197.84	5,864.48	6,180.00	(315.52)	94.89%
MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL FUND REVENUE</b>	<b><u>259,382.96</u></b>	<b><u>299,256.99</u></b>	<b><u>314,090.00</u></b>	<b><u>(14,833.01)</u></b>	<b><u>95.28%</u></b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
MATERIALS & SERVICE	5,091.91	13,597.86	21,500.00	7,902.14	63.25%
CAPITAL OUTLAY	0.00	0.00	292,590.00	292,590.00	0.00%
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b><u>5,091.91</u></b>	<b><u>13,597.86</u></b>	<b><u>314,090.00</u></b>	<b><u>300,492.14</u></b>	<b><u>4.33%</u></b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b><u>254,291.05</u></b>	<b><u>285,659.13</u></b>	<b><u>0.00</u></b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**BUILDING PERMIT FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	28,125.00	28,125.00	28,125.00	0.00	100.00%
PERMIT REVENUE	11,995.59	18,412.89	53,000.00	(34,587.11)	34.74%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND REVENUE**      40,120.59      46,537.89      81,125.00      (34,587.11)      57.37%

**EXPENDITURES  
(REQUIREMENTS)**

REVENUES (RESOURCES)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
MATERIALS & SERVICE	1,138.30	4,720.38	35,850.00	31,129.62	13.17%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%
CONTINGENCY	0.00	0.00	45,275.00	45,275.00	0.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND EXPENDITURES**      1,138.30      4,720.38      81,125.00      76,404.62      5.82%

**NET REVENUES OVER EXPENDITURES**      38,982.29      41,817.51      0.00

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**ELECTRICAL PERMIT FUND**

**REVENUES (RESOURCES)**

NET REVENUES OVER EXPENDITURES	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	5,845.00	5,845.00	5,845.00	0.00	100.00%
PERMIT REVENUE	2,938.00	4,575.91	8,300.00	(3,724.09)	55.13%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND REVENUE**                     
           **8,783.00**                     
           **10,420.91**                     
           **14,145.00**                     
           **(3,724.09)**                     
           **73.67%**

**EXPENDITURES  
(REQUIREMENTS)**

CITY OF HARRISBURG	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
MATERIALS & SERVICE	543.43	1,857.26	6,195.00	4,337.74	29.98%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%
CONTINGENCY	0.00	0.00	7,950.00	7,950.00	0.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND EXPENDITURES**                     
           **543.43**                     
           **1,857.26**                     
           **14,145.00**                     
           **12,287.74**                     
           **13.13%**

**NET REVENUES OVER EXPENDITURES**                     
           **8,239.57**                     
           **8,563.65**                     
           **0.00**



**CITY OF HARRISBURG**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**DEBT SERVICES FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	165,650.00	165,650.00	165,650.00	0.00	100.00%
TAXES	15,513.69	405,572.52	450,820.00	(45,247.48)	89.96%
INVESTMENT REVENUE	1,707.05	4,554.92	4,800.00	(245.08)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>182,870.74</b>	<b>575,777.44</b>	<b>621,270.00</b>	<b>(45,492.56)</b>	<b>92.68%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
PRINCIPLE	0.00	0.00	105,000.00	105,000.00	0.00%
INTEREST	0.00	162,530.48	325,065.00	162,534.52	50.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	191,205.00	191,205.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>162,530.48</b>	<b>621,270.00</b>	<b>458,739.52</b>	<b>26.16%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>182,870.74</b>	<b>413,246.96</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**OFFICE EQUIPMENT FUND**

**REVENUES (RESOURCES)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENTAGE</b>
BEGINNING FUND BALANCE	20,080.00	20,080.00	20,080.00	0.00	100.00%
INVESTMENT REVENUE	117.36	313.14	330.00	(16.86)	94.89%
TRANSFERS IN	0.00	66,000.00	66,000.00	0.00	100.00%
<b>TOTAL FUND REVENUE</b>	<b>20,197.36</b>	<b>86,393.14</b>	<b>86,410.00</b>	<b>(16.86)</b>	<b>99.98%</b>

**EXPENDITURES  
(REQUIREMENTS)**

<b>OBJECT CLASSIFICATION (DESCRIPTION)</b>	<b>PERIOD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>REMAINING</b>	<b>PERCENTAGE</b>
MATERIALS & SERVICE	9,128.60	58,993.24	65,000.00	6,006.76	90.76%
CAPITAL OUTLAY	1,035.03	3,450.10	21,410.00	17,959.90	16.11%
<b>TOTAL FUND EXPENDITURES</b>	<b>10,163.63</b>	<b>62,443.34</b>	<b>86,410.00</b>	<b>23,966.66</b>	<b>72.26%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>10,033.73</b>	<b>23,949.80</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**EQUIPMENT FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	334,665.00	334,665.00	334,665.00	0.00	100.00%
INVESTMENT REVENUE	1,531.02	4,085.21	4,305.00	(219.79)	94.89%
TRANSFERS IN	19,725.03	59,175.09	78,900.00	(19,724.91)	75.00%
<b>TOTAL FUND REVENUE</b>	<b>355,921.05</b>	<b>397,925.30</b>	<b>417,870.00</b>	<b>(19,944.70)</b>	<b>95.23%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	1,662.50	9,946.12	417,870.00	407,923.88	2.38%
<b>TOTAL FUND EXPENDITURES</b>	<b>1,662.50</b>	<b>9,946.12</b>	<b>417,870.00</b>	<b>407,923.88</b>	<b>2.38%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>354,258.55</b>	<b>387,979.18</b>	<b>0.00</b>		

**CITY OF HARRISBURG**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**WATER FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	4,928,880.00	4,928,880.00	4,928,880.00	0.00	100.00%
SERVICES REVENUE	150,483.05	512,815.17	642,640.00	(129,824.83)	79.80%
INVESTMENT REVENUE	114,193.58	314,229.27	292,920.00	21,309.27	107.27%
MISCELLANEOUS REVENUE	7,435.00	19,370.00	25,100.00	(5,730.00)	77.17%
INTERFUND TRANSFERS	65,874.99	197,624.97	263,500.00	(65,875.03)	75.00%
<b>TOTAL FUND REVENUE</b>	<b>5,266,866.62</b>	<b>5,972,919.41</b>	<b>6,153,040.00</b>	<b>(180,120.59)</b>	<b>97.07%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
PERSONNEL SERVICES	106,407.36	316,739.45	616,535.00	299,795.55	51.37%
MATERIALS & SERVICE	99,367.74	201,252.42	263,360.00	62,107.58	76.42%
CAPITAL OUTLAY	587.14	7,965.73	4,952,000.00	4,944,034.27	0.16%
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00%
TRANSFERS OUT	9,075.00	40,225.00	49,300.00	9,075.00	81.59%
CONTINGENCY	0.00	0.00	21,845.00	21,845.00	0.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	250,000.00	250,000.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>215,437.24</b>	<b>566,182.60</b>	<b>6,153,040.00</b>	<b>5,586,857.40</b>	<b>9.20%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>5,051,429.38</b>	<b>5,406,736.81</b>	<b>0.00</b>		

**CITY OF HARRISBURG**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**SEWER FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	374,270.00	374,270.00	374,270.00	0.00	100.00%
SERVICES REVENUE	205,296.50	614,003.34	834,320.00	(220,316.66)	73.59%
INVESTMENT REVENUE	4,278.45	11,416.16	12,030.00	(613.84)	94.90%
MISCELLANEOUS REVENUE	0.00	6,432.00	7,430.00	(998.00)	86.57%
INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00%

<b>TOTAL FUND REVENUE</b>	<b>583,844.95</b>	<b>1,006,121.50</b>	<b>1,228,050.00</b>	<b>(221,928.50)</b>	<b>81.93%</b>
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**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
PERSONNEL SERVICES	106,407.54	316,739.62	624,825.00	308,085.38	50.69%
MATERIALS & SERVICE	69,979.32	216,274.32	250,610.00	34,335.68	86.30%
CAPITAL OUTLAY	0.00	0.00	47,000.00	47,000.00	0.00%
DEBT SERVICES	0.00	35,699.24	121,400.00	85,700.76	29.41%
TRANSFERS OUT	9,075.00	40,225.00	49,300.00	9,075.00	81.59%
CONTINGENCY	0.00	0.00	10,000.00	10,000.00	0.00%
UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	124,915.00	124,915.00	0.00%

<b>TOTAL FUND EXPENDITURES</b>	<b>185,461.86</b>	<b>608,938.18</b>	<b>1,228,050.00</b>	<b>619,111.82</b>	<b>49.59%</b>
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<b>NET REVENUES OVER EXPENDITURES</b>	<b>398,383.09</b>	<b>397,183.32</b>	<b>0.00</b>
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**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**WATER RESERVE FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	195,590.00	195,590.00	195,590.00	0.00	100.00%
INVESTMENT REVENUE	1,707.05	4,554.92	4,800.00	(245.08)	94.89%
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL FUND REVENUE</b>	<b>197,297.05</b>	<b>200,144.92</b>	<b>200,390.00</b>	<b>(245.08)</b>	<b>99.88%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	0.00	200,390.00	200,390.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>200,390.00</b>	<b>200,390.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>197,297.05</b>	<b>200,144.92</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**SEWER RESERVE FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	254,515.00	254,515.00	254,515.00	0.00	100.00%
INVESTMENT REVENUE	1,707.05	4,554.92	4,800.00	(245.08)	94.89%
LOAN REPAYMENT FROM WATER FUND	0.00	0.00	0.00	0.00	0.00%
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00%

**TOTAL FUND REVENUE**      256,222.05      259,069.92      259,315.00      (245.08)      99.91%

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	35,605.20	259,315.00	223,709.80	13.73%

**TOTAL FUND EXPENDITURES**      0.00      35,605.20      259,315.00      223,709.80      13.73%

**NET REVENUES OVER EXPENDITURES**      256,222.05      223,464.72      0.00

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**TRANSPORTATION SDC FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	292,010.00	292,010.00	292,010.00	0.00	100.00%
ASSESSMENTS	12,179.99	15,224.99	21,915.00	(6,690.01)	69.47%
INVESTMENT REVENUE	2,740.19	7,311.62	7,705.00	(393.38)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>306,930.18</b>	<b>314,546.61</b>	<b>321,630.00</b>	<b>(7,083.39)</b>	<b>97.80%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	0.00	321,630.00	321,630.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>321,630.00</b>	<b>321,630.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>306,930.18</b>	<b>314,546.61</b>	<b>0.00</b>		



**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**PARKS SDC FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	143,220.00	143,220.00	143,220.00	0.00	100.00%
ASSESSMENTS	7,200.00	9,000.00	12,950.00	(3,950.00)	69.50%
INVESTMENT REVENUE	1,667.94	4,450.56	4,690.00	(239.44)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>152,087.94</b>	<b>156,670.56</b>	<b>160,860.00</b>	<b>(4,189.44)</b>	<b>97.40%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	3,403.94	160,860.00	157,456.06	2.12%
UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>3,403.94</b>	<b>160,860.00</b>	<b>157,456.06</b>	<b>2.12%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>152,087.94</b>	<b>153,266.62</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**STORM DRAIN SDC FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	50,105.00	50,105.00	50,105.00	0.00	100.00%
ASSESSMENTS	1,800.00	2,250.00	3,230.00	(980.00)	69.66%
INVESTMENT REVENUE	476.56	1,271.59	1,340.00	(68.41)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>52,381.56</b>	<b>53,626.59</b>	<b>54,675.00</b>	<b>(1,048.41)</b>	<b>98.08%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	0.00	54,675.00	54,675.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>54,675.00</b>	<b>54,675.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>52,381.56</b>	<b>53,626.59</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**WATER SDC FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	374,355.00	374,355.00	374,355.00	0.00	100.00%
ASSESSMENTS	16,888.00	21,110.00	30,390.00	(9,280.00)	69.46%
INVESTMENT REVENUE	3,812.43	10,172.69	10,720.00	(547.31)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>395,055.43</b>	<b>405,637.69</b>	<b>415,465.00</b>	<b>(9,827.31)</b>	<b>97.63%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	0.00	415,465.00	415,465.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>415,465.00</b>	<b>415,465.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>395,055.43</b>	<b>405,637.69</b>	<b>0.00</b>		

**CITY OF HARRISBURG  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2024**

**SEWER SDC FUND**

**REVENUES (RESOURCES)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	DIFFERENCE	PERCENTAGE
BEGINNING FUND BALANCE	739,730.00	739,790.00	739,730.00	60.00	100.01%
ASSESSMENTS	14,360.00	17,950.00	25,830.00	(7,880.00)	69.49%
INVESTMENT REVENUE	3,216.74	8,583.20	9,045.00	(461.80)	94.89%
<b>TOTAL FUND REVENUE</b>	<b>757,306.74</b>	<b>766,323.20</b>	<b>774,605.00</b>	<b>(8,281.80)</b>	<b>98.93%</b>

**EXPENDITURES  
(REQUIREMENTS)**

OBJECT CLASSIFICATION (DESCRIPTION)	PERIOD ACTUAL	YTD ACTUAL	BUDGET	REMAINING	PERCENTAGE
CAPITAL OUTLAY	0.00	0.00	774,605.00	774,605.00	0.00%
<b>TOTAL FUND EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>774,605.00</b>	<b>774,605.00</b>	<b>0.00%</b>
<b>NET REVENUES OVER EXPENDITURES</b>	<b>757,306.74</b>	<b>766,323.20</b>	<b>0.00</b>		

Agenda Bill  
**Harrisburg City Council**  
Harrisburg, Oregon

**THE MATTER OF APPROVING THE CONSENT LIST**

**STAFF REPORT:**

- Exhibit A: City Council Minutes for March 12, 2024  
and April 9, 2024
- Exhibit B: Payment Approval Report for April 2024
- Exhibit C: Out of State Travel for Lori Ross
- Exhibit D: Library Board Application for Danielle Pederson
- Exhibit E: Library Board Applications for Lori Pelkey and  
Dez Hanson
- Exhibit F: Planning Commission Minutes for February 20, 2024  
and March 19, 2024
- Exhibit G: Library Board Minutes for March 5, 2024
- Exhibit H: Personnel Committee Minutes for February 6, 2024
- Exhibit I: Municipal Court Collections Report April 2024
- Exhibit J: Municipal Court Citation Report April 2024

**ACTION: MOTION TO APPROVE THE CONSENT LIST**

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

- 1. Minutes from the March 12, 2024 and the April 9, 2024 City Council Meetings**
- 2. The Payment Approval Report for April 2024**
- 3. The Out of State Travel for Lori Ross to Tacoma, Washington**
- 4. Re-Appointment of Dez Hansen and Lori Pelkey to the Library Board with a term ending June 30, 2028**
- 5. Appointment of Danielle Pedersen to the Library Board with a term ending June 30, 2027**

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**THIS AGENDA BILL IS DESTINED FOR:** Consent Agenda –May 14, 2024

**STAFF RECOMMENDATION:**

**Staff recommends the City Council approve the consent list.**

**Building Permits:**

April 2024: Submitted: 15  
Issued: 0

New Homes: 0

**Residential Valuation:** \$30,565  
**Commercial Valuation:** \$0.00  
**2024 YTD Valuation:** \$1,147,451

*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:**

- Ranch Hand Massage, located at 170 S 3<sup>rd</sup> St. Owner is Karly Mast

**Harrisburg Municipal Court:**

- Collection Report (**EXHIBIT I**) for the month of April 2024 is \$8,839.65 which includes \$1,127.26 from collections.
- There were 13 citations issued in the month of April 2024 for a total of 21 offenses (**EXHIBIT J**). Citations included one charge of Failure to Appear and one code violation for Dog at Large.

**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: Randy Klemm**

The Harrisburg and HRA Budget Committee did not meet in the month of April.

*Next Scheduled Meeting: May 13, 2024*

**Library Board: Chairperson: Desria Hansen**

The Library Board last met on March 5, 2024. Those minutes are attached (**EXHIBIT G**).

*Next Scheduled Meeting: May 7, 2024*

**Personnel Committee: Chairperson; Kimberly Downey**

The Personnel Committee met on February 6, 2024. Those minutes are attached (**EXHIBIT H**).

*Next Scheduled Meeting: TBD*

**Planning Commission: Chairperson; Todd Culver**

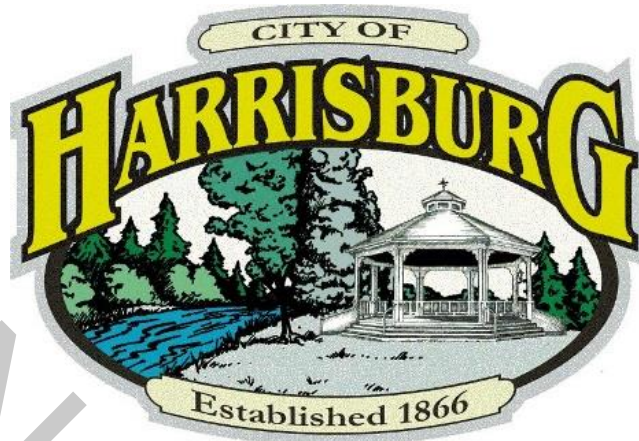
The Planning Commission met on March 19, 2024. Those minutes are attached (**EXHIBIT F**).

*Next Scheduled Meeting: May 21, 2024*

**REVIEW AND APPROVAL:**

Lori Ross      05/02/2024  
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 March 12, 2024

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Mayor: Robert Duncan, Presiding  
 Council President: Mike Caughey, Absent (Excused)  
 Councilors Present: Kimberly Downey, Robert Boese, Randy Klemm, Charlotte Thomas, and Cindy Knox  
 Staff Present: City Administrator Michele Eldridge, Public Works Director Chuck Scholz, and City Recorder/Municipal Court Clerk Lori Ross  
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

Mayor Robert Duncan led the Pledge of Allegiance.

**CALL TO ORDER AND ROLL CALL** by Mayor, Robert Duncan at the hour of 6:29pm.

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

**THE MATTER OF A DISCUSSION IN RELATION TO THE PROPOSED MUDDY CREEK SOLAR PARK/FARM OUTSIDE OF HARRISBURG:**

- Troy Jones of Gap Rd passed out **Addendum 1** to staff and City Council informing them of the Friends of Gap Road Town Hall meeting scheduled for March 18<sup>th</sup> at Harrisburg High School.
- Eldridge reviewed her staff report and reminded Council about the reasoning for Staff remaining neutral on this topic due to the proposal being located outside of the City limits. She noted that Council can choose to support or oppose but the decision should be based on what is best for our residents.
- Mayor Duncan recommended that City Council attend the FOGR meeting obtain more information. He commented that he has had ex parte contact with John Langdon previously and wants to stand behind him to a certain degree, but we also have a

March 12, 2024

fiduciary responsibility for our citizens of the same zip code. His decision will be based on what is best for Harrisburg.

- Boese understands where Mayor Duncan is coming from, but he would hate to see solar panels go in as it makes no sense to him.
- Downey was concerned about the 5% wetlands finding and commented that she spoke with a geologist, and he knows the wetlands are 40-60%. Downey is not crazy about the idea and wouldn't vote for the City to back it.
- Klemm doesn't like it and could never support it and he would let anyone know that as an individual citizen of Harrisburg.
- Thomas commented that she would not choose a side as far as voting. She doesn't like solar panels but likes property owner rights and she could never take that right from Langdon.
- Knox commented that she feels there are more wetlands on the property than what is being indicated. She agrees with Thomas about the rights of owners, but feels they have a responsibility to local farmers. She doesn't feel this is where the solar panels belong.
- Jones apologized to Thomas if she was offended by any uneducated comments made at the previous meeting held at Life Bible. Jones commented that the Langdon's are one of four owners including half of the acreage being owned by a LLC in another country. Jones was asking for the Council's support and voice.
- Mayor Duncan wanted to know if Council wanted to decide or wait until the next meeting.
- Downey would like to wait and discuss this with her neighbors and local citizens.
- Thomas stated that she would not be making a motion.
- Klemm thinks we are a farming community and if we came up with a resolution of support, he would vote in favor.
- Knox suggested to table for a future meeting to attend the meeting held on Monday.
- Jones informed Council there is plenty of time as a formal application has not been submitted yet. Jones commented that he loves the City and is proud of what Council does for Harrisburg.

**THE MATTER OF APPROVING SIGNS FOR THE HARRISBURG PARKS SYSTEM:** Eldridge referred to page 8 of the agenda which shows current signs for the City of Harrisburg. She pointed out the monument signs on page 9, which are more expensive, and page 10, a simpler design that would work for us. Eldridge stated the signs will be paid for out of park SDC funds.

- Knox likes post style signs.
- Boese asked about having white font on dark background.
- Downey has no opinion and Klemm likes conformity for all the parks.
- Scholz worries about a wood sign and likes engineered grade aluminum signs that can be laminated to allow for the removal of graffiti.
- Eldridge will be bringing back designs with a quote to a future meeting.

**THE MATTER OF REVIEWING THE 2ND DRAFT OF THE 2024-2029 STRATEGIC PLAN:**

Eldridge reviewed changes made to the 2<sup>nd</sup> draft of the Strategic Plan. Eldridge questioned removing no. 20 as a Council Priority due to being at the halfway mark for all Master Plans. She noted that things can still be important to the City, even if they are not a Council Priority.

- Boese asked about the numbers for the Council Priorities and if that was the order of importance. Eldridge commented that those numbers are only the objective or action number for the plan.



March 12, 2024

- Downey agreed with Boese and doesn't like that formatting. Downey would like to have that column removed and just have the priorities listed with the Water Treatment Plant as the top priority.
- Downey would also like to remove no. 21, New Library Program as it is an everyday part of the library. Thomas agreed.
- Eldridge will bring back a final version with the noted changes as well as updated photos.

**THE MATTER OF APPROVING THE CONSENT LIST:** No comments or concerns.

- Thomas **motioned to approve the consent list and was seconded** by Downey. **The motion passed unanimously by a vote of 5-0.** (Yes: Downey, Klemm, Boese, Thomas and Knox. No: None.) A motion to approve the consent list approved the following:
  - **Minutes from the February 13, 2024 City Council Meeting**
  - **The Payment Approval Report for February 2024**

**CITY ADMINISTRATOR VERBAL REPORT:**

- Eldridge reviewed **Addendum 2;** Harrisburg Eagle Park Trails Project showing the different proposed phases of the park. She stated the City has been provisionally approved for a \$100,000 grant and possibly an additional \$46,000.
- Eldridge informed Council that Harrisburg was not a recipient of the Capital Funding Request. They had 10 total projects and only one was awarded, which was Sodaville. The City will try again next time.
- The position of Administrative Assistant opened last Monday and closes on the 25<sup>th</sup> of March.
- Ross mentioned the City offering scholarship opportunities for High School students. Thomas was concerned about nobody applying as the Harvest Festival has had very little interest.
- Thomas to investigate if there is any interest in having a youth Councilor or Planning Commission member once again.

**The City Council Business Meeting recessed at the hour of 8:36pm.**

**The City Council Executive Session began at the hour of 8:41pm. Reporter Edie Moro was in attendance.**

**THE MATTER OF HOLDING AN EXECUTIVE SESSION UNDER ORS 192.660(1)(2)(h) TO DISCUSS A FRANCHISE AGREEMENT**

**The City Council exited the Executive Session and the City Council Business Meeting resumed at the hour of 9:17pm.** No further discussion.

- Downey **motioned to ask staff to contact Republic Services and ask them to meet with City Council in April of 2024 and was seconded** by Thomas. **The motion passed unanimously by a vote of 5-0.** (Yes: Downey, Klemm, Boese, Thomas and Knox. No: None.)

**With no further discussion, the City Council work session was adjourned at the hour of 9:19pm.**

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Mayor

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City Recorder

# TOWN HALL MEETING

On the Muddy Creek 'Energy Park'

Monday, March 18, 2024

6:00 - 9:00 PM

held at the

**Harrisburg High School - Multi Purpose Room**

400 S. 9th St., Harrisburg, OR 97446

Invite your family and friends. We need your support to STOP this project and oppose the destruction of our local farmlands! *- Friends of Gap Road*

Join us for a brief presentation update.

Following the presentation we'll be showing the video:



This is a great video that details the history and efforts of Oregonians to protect our beautiful State and Farmlands. It explains how **Exclusive Farm Use (EFU)** lands came to be and reinforces the reason we must stand strong in our position to keep EFU and wildlife refuge properties from being eliminated.

There will be a Q and A time following the film.

There is more information about the 'Energy Park', a project timeline and comments on the ODOE website at: [www.oregon.gov/energy/facilities-safety/facilities/Pages/MCEP.aspx](http://www.oregon.gov/energy/facilities-safety/facilities/Pages/MCEP.aspx)

Below are social media sites where you can find the latest information and meeting dates.

For information on how you can help or to make a donation, go to our website:

[FriendsOfGapRoad.com](http://FriendsOfGapRoad.com)



Stay up to date on events by following us on Facebook and Instagram at:

[Friends Of Gap Road](#)



# HARRISBURG EAGLE PARK TRAILS PROJECT





HARRISBURG EAGLE PARK

- 1.84 Miles New Trails
- 2.20 Total Miles
- 3 Trailheads:
  - North Park Area
  - North End of Big Pond
  - Inter-pond Location







# NORTH PARK AREA TRAILHEAD

- ❖ 2 Parking Spaces
  - ❖ 500 sq. ft. 'landing'
  - ❖ Wayfinder Sign w/legend
- Leads to existing (not improved) .36 miles of recreational/active trail through forest with two Willamette River Side Channel View Point – Connects with ADA Trail. One interactive Historical Sign Planned in this section.











ADA/MULTI-PURPOSE  
PATHWAY





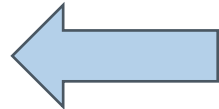
## ADA/MULTI-PURPOSE PATHWAY



ADA Pathway links with Wood Chip Recreational/Active Trail.

Includes Willamette River Viewpoint, and Big Pond Viewpoints to the side.

ADA Accessible Picnic Spots and Historical Sign in relation to Morse Bros to be in this location.





TRAILHEAD NO. 2:  
2 PARKING SPACES  
500 SQ. FT. LANDING  
WAYFINDER SIGN &  
LEGEND  
LEADS TO 5' GRAVEL  
PATH TO PONDS

FUTURE GRANT TO  
FUND PLAYGROUND,  
PLAY FIELD, DOCK, &  
BOAT LANDING







# Lower Eagle Park Area: 4.

## RTP Grant Funds:

1.84 Miles of new Trail

Compacted Gravel in middle pond area

5 Parking Spaces

1 ADA Space

Bulletin Board/Legend/Wayfinding Signs

Woodchip Pathway on west bank of southwest pond

New River Viewpoint

Natural paths with wayfinding signs in Riparian area

ADA Viewpoints on Compacted Roadway with Park Benches

Benches

Future Grants:

Planting Trees on west bank

ADA Accessible Dock

Footbridge over Fish Channel

Disc Golf Course



**Legend**

- Project Limits
- UGB
- City Limits
- Access Drive
- Multi-Use Path / ADA / Accessible  
Crushed Rock / Native Compacted Roadway
- Primary Path  
Bark / Natural
- Secondary Path  
Native Material
- Future Path  
Native Material
- Railway
- Wetland
- Upland
- Shrubs
- Trees
- 5-ft Contours
- Pedestrian Access
- Head-in Parking
- Boat Launch (Phase 3)
- Accessible Fishing Dock (Phase 3)
- Footbridge (Phase 3)
- Restrooms (Phase 3)  
(vault toilets)

**Programming**

- Restrooms
- Trailhead
- Benches
- Playground
- Bike Trail
- Running Trail
- Hiking Trail
- Fishing
- Viewpoint
- Picnic Area
- Boat Launch
- Dog Park
- Disc Golf

**EAGLE PARK  
CONCEPT PLAN**



# Lower Eagle Park & Ponds

**Trailhead No. 3:**

- 5 Parking Spaces
- 1 ADA Space
- Bulletin Board/Wayfinding Sign with legend

Future ADA Accessible Dock Location









## LOCATION OF WOOD CHIP TRAIL ON WEST BANK OF SW POND

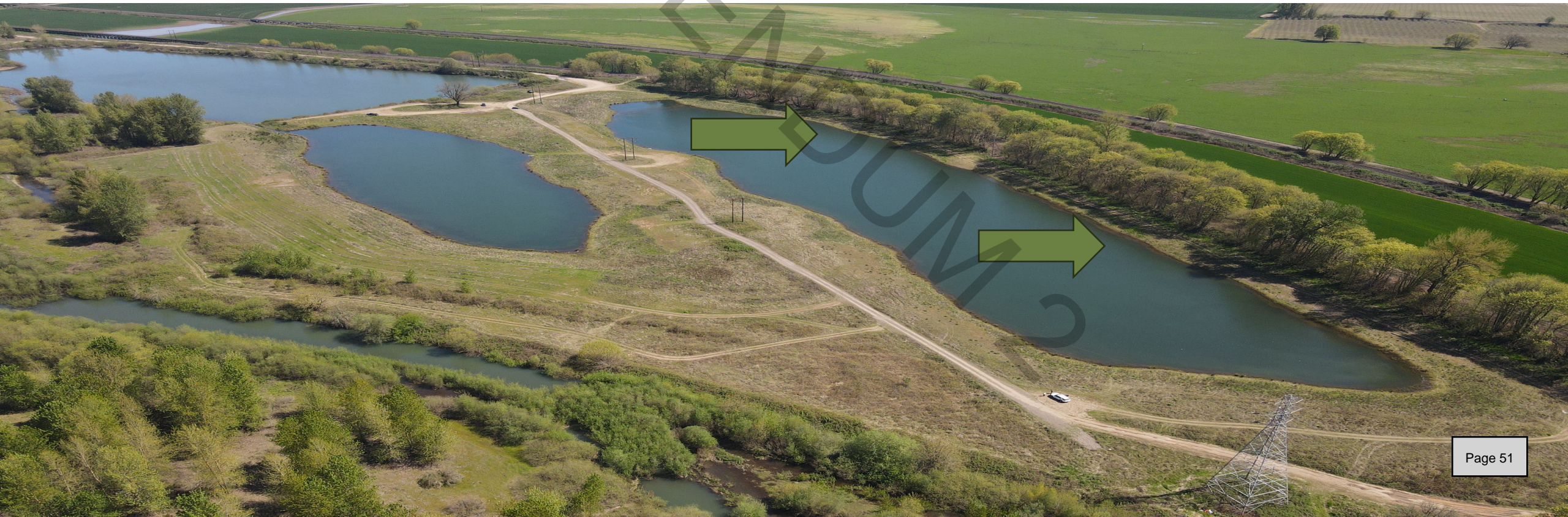


- Future Trees to be planted to replace those that have died after the reclamation process on the west bank of the sw pond.
- This trail matches up with the bottom of the Compacted Roadway/ADA Trail on the east bank of the southeast pond.
- People can also walk back on the middle driveway.



ADA TRAIL ON  
COMPACTED/NATURAL  
ROADWAY BED

- This pathway will be graded to stay level.
- 3 benches to be added to this area for wildlife viewing
- Concrete Bollards to block transportation devices







4.

NATURAL TRAILS  
BLAZED IN RIPARIAN  
AREAS – WAYFINDING  
SIGNS ON TREES TO  
ESTABLISH LOCATIONS  
AFTER FLOODING



Page 52



# PROJECT BUDGET WORKSHEET

Description	Cost	Match	Request
Native Surface Trail 1.02 miles	\$73,034.00	0	\$73,034
Natural Surface Trail – Existing Compacted Road (.35 miles ADA), expenses for shoring/grading (contracted Labor)	\$12,530	0	\$12,530
Gravel ADA/Accessible Trail	\$78,917	\$31,000	\$47,917
Parking Lot – New Construction, Combined Contracted Labor & City Labor/Supplies	\$13,420	\$4,900	\$8,520
Trail Head Access – New Construction	\$18,466	\$10,800	\$7,666
<b>Totals</b>	<b>\$196,367</b>	<b>\$46,700</b>	<b>\$149,667</b>

THANK YOU

Michele Eldridge

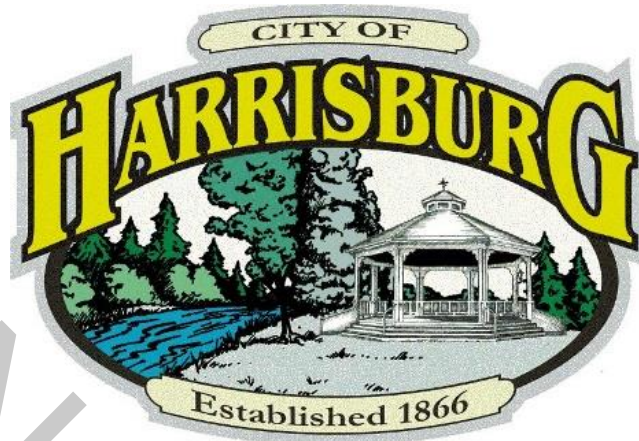
541-995-2200

[meldridge@ci.harrisburg.or.us](mailto:meldridge@ci.harrisburg.or.us)

[www.ci.harrisburg.or.us](http://www.ci.harrisburg.or.us)



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  
April 09, 2024

Mayor: Robert Duncan, Presiding  
 Council President: Mike Caughey, Present  
 Councilors Present: Kimberly Downey, Robert Boese, Charlotte Thomas, and Cindy Knox  
 Councilors Absent: Randy Klemm (Excused)  
 Staff Present: City Administrator Michele Eldridge, City Recorder/Municipal Court Clerk Lori Ross, and City Attorney Sean Kidd  
 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 6:30pm

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

**THE MATTER OF THE MAYOR PROCLAIMING APRIL AS CHILD ABUSE PREVENTION AND AWARENESS MONTH:** Council President Mike Caughey read the Proclamation on behalf of Mayor Robert Duncan, proclaiming April as Child Abuse Prevention and Awareness Month.

**THE MATTER OF A DISCUSSION IN RELATION TO THE PROPOSED MUDDY CREEK SOLAR PARK/FARM OUTSIDE OF HARRISBURG:** Eldridge reminded Council the reasoning for the City remaining neutral as of now, is due to the City having no jurisdictional authority over the location of the proposed Muddy Creek Solar Park.

- Harrisburg resident and farmer, John Langdon of Diamond Hill Dr approached Council introducing Dr. Chad Higgins, an expert on agrivoltaics and an Ecological Engineer at Oregon State University. Langdon stated Qcells approached his family over three years ago and they were the 17<sup>th</sup> company to do so over the last 15 years. Langdon



April 09, 2024

was told his property was the best location for a solar project in western Oregon and that three other property owners had committed, making his property the 4<sup>th</sup>.

- Dr. Higgins stated that he is here today, to answer questions and to provide resources.
- Langdon informed Council that he is not asking for anything. He just wants the opportunity to say why he is doing this, which is to make his farm better. Langdon feels this will happen with or without him.
- Dr. Higgins stated that Qcells is interested in Harrisburg because it has the five requirements; enough sun, flat land, land already disturbed, deep soils and transmission nearby. Dr. Higgins further commented that Harrisburg is one of very few communities on the west side of Oregon that does. Therefore, companies will always be looking at it for infrastructure.
- Thomas commented that she is a fan of property rights and asked if there was a guarantee that Qcells would follow Dr. Higgins' guidance. Dr. Higgins replied there is no guarantee until the application is submitted and if his guidance is not included, he won't support them.
- Knox asked what type of crops would grow well under solar panels. Dr. Higgins replied C-3, which are older crops, due to having the highest light limitations.
- Boese is concerned about what is going to happen to the future of the farmers and feels farmers are the most important thing for Harrisburg. Boese asked where the power produced would be distributed and Dr. Higgins replied that it would flow to the lowest level, wherever needs it the most at that time.
- Reporter Edie Moro commented on the reluctance of soil testing by other solar fields and what the long-term effects could be.
- Ed Horst, of Wildwood Estates, commented that it is not only where the demand for power is that determines how it's distributed, but it's also about the market and the money to buy it.
- Daniel Bell, of Mount Tom Dr, commented on the beautiful view he has from his property now, and is concerned about that and the noise the plant will produce.
- Scott Nelson, of N. Miller Rd, commented on the cramming of industrial products onto our farmlands and was concerned about selling our farmland to foreign entities which will control our energy crisis. Nelson further commented that the land does a great job growing grass and would like to know what they will be growing to make it balance.
- Yvonne Scott, of Mt. Tom Dr, commented that she can see the solar park the most from her property. She referred to her notes and also the project order which can be found at <https://www.oregon.gov/energy/facilities-safety/facilities/Facilities%20library/2023-10-06-MCEP-NOI-Project-Order.pdf>. She further commented that Qcells wants to break ground this summer and there are only so many days to make a public comment.
- Susan Cade, of Wildwood Estates Loop, feels that Qcells is doing the run around to get approval by going to Salem and not the county.
- Troy Jones, of Gap Rd, stated they are asking for support from the City Council and would like for them to take a vote this evening.
- Thomas stated she would remain neutral.
- Downey commented that residents she spoke with didn't know why we were having this discussion as it's not located inside the City limits. Downey would remain neutral at this time and feels our citizens want discussions about the water.
- Boese feels our citizens don't have all of the information that is available, and he would vote to oppose it.
- Knox would also vote to oppose it. She commented that she would like to hear more from Scott later.

April 09, 2024

- Caughey commented that the City has no responsibility to determine how land outside or city is handled. He would remain neutral and not take a side.
- Mayor Duncan commented that he is opposed to it because of the company.
- With three City Councilors remaining neutral and two in opposition, the consensus was not to make a motion at this point.
- Vicky Bells, of Mount Tom Dr, commented that she is upset with the City as she is a Harrisburg taxpayer.
- Arnie Kamper, of Gap Rd, commented that the farming community has always supported the City and he thinks the City should support the Friends of Gap Rd (FOGR).
- Jones commented that it is disappointing that the City is remaining neutral.

**The City Council Business Meeting recessed at the hour of 8:21pm.**

**The City Council Business Meeting resumed at the hour of 8:27pm.**

**THE MATTER OF DISCUSSION IN RELATION TO THE FARM LEASE PROPERTY LOCATED AT 23914 PEORIA RD:** Eldridge reviewed the staff report outlining whether the Harrisburg Harvest Festival Association's (HHFA) should be leasing the City property. Eldridge noted staff did invite both Kayner and Isom to attend this evening.

- Thomas, an HHFA Board Member, commented that without the property, or the support of the farmer, the Harvest Festival wouldn't happen. Thomas was concerned if the City were to lease it to another farmer, they could use the track portion for farming, which is now established as a track after many years, or possibly not be finished with their harvest by the Harvest Festival which would hinder the parking requirements. Eldridge commented that the lease does not include the track portion.
- City Attorney Sean Kidd informed Council there is no requirement to go out to bid for leasing a property. The current leaser can be renewed at any time if the City wishes to.
- Mayor Duncan suggested leasing the property to Kayner once again and to review the financial details at a later date.
  - Downey **motioned to renew the lease to the current farmer of the Wastewater Facility and was seconded by Caughey. The motion passed unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Boese, Thomas, and Knox. No: None.)

**THE MATTER OF DISCUSSION IN RELATION TO REPUBLIC SERVICES CURRENT YEAR RATES:** Eldridge reviewed the staff report noting the mistake on the 2024 Republic Services Rates presented to Council in January. The information presented is for the public record.

**THE MATTER OF ESTABLISHING AN EAGLE PARK SPONSORSHIP PROGRAM:**

- Downey **motioned to table item number five on the agenda to the next meeting and was seconded by Thomas. The motion carried by a vote of 5-0.** (Yes: Caughey, Downey, Boese, Thomas, and Knox. No: None.)

**THE MATTER OF APPROVING THE CONSENT LIST:** No comments or concerns.

- Downey **motioned to approve the consent list and was seconded by Thomas. The motion passed unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Boese, Thomas and Knox. No: None.) **A motion to approve the consent list approved the following:**
  - **Minutes from the February 27, 2024 City Council Meeting**
  - **The Payment Approval Report for March 2024**

April 09, 2024

**City Administrator's Verbal Report:**

- BNSF has received another version of the Construction and Maintenance Agreement, and they are asking for more information. It will be brought back to another meeting.
- Eldridge recently signed a Bi-Lateral Compliance Agreement between the City of Harrisburg and the Oregon Health Authority. This is a requirement of the OHA, and the City is in compliance with meeting their conditions.
- The City has hired a new Administrative Assistant who will start on Friday. We will soon also be hiring a new Public Works Utility III.
- A reminder of the upcoming Budget Committee Meeting to be held on May 13, 2024 and June 3<sup>rd</sup> if needed.
- Eldridge informed Council of a resident on Sommerville Lp who received a notice of right to lien from two contractors associated with the Shadowood project due to an incorrect address being used. One has been corrected and they are working on the other.

**The City Council Business Meeting recessed at the hour of 9:00 pm to prepare for the Executive Session.**

**The City Council Executive Session began at the hour of 9:00pm.**

**THE MATTER OF HOLDING AN EXECUTIVE SESSION UNDER ORS 192.660(2)(H) TO CONSULT WITH COUNSEL CONCERNING THE LEGAL RIGHTS AND DUTIES OF A PUBLIC BODY WITH REGARD TO CURRENT LITIGATION OR LITIGATION LIKELY TO BE FILED**

**The City Council exited the Executive Session at the hour of 9:22pm and the City Council Business Meeting resumed at that same hour. No further discussion.**

- **Thomas motioned to approve the Memorandum of Understanding with the City of Junction City for Solid Waste & Recycling Services and to send notice of termination for the current agreement with Republic Services and was seconded by Downey. The motion was passed unanimously by a vote of 5-0. (Yes: Caughey, Downey, Boese, Thomas and Knox. No: None.)**

**With no further discussion, the City Council Business Meeting adjourned at hour of 9:23pm.**

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**Mayor**

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**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
<b>1206</b>						
1206	Analytical Lab & Consultants	165170	Water Testing	03/04/2024	344.00	52-65-4200
1206	Analytical Lab & Consultants	165206	Water Testing	03/05/2024	98.00	52-65-4200
1206	Analytical Lab & Consultants	165235	Water Testing	03/06/2024	252.00	51-65-4200
1206	Analytical Lab & Consultants	165276	Water Testing	03/07/2024	316.00	52-65-4200
1206	Analytical Lab & Consultants	165624	Water Testing	03/20/2024	316.00	52-65-4200
1206	Analytical Lab & Consultants	165625	Water Testing	03/20/2024	344.00	52-65-4200
1206	Analytical Lab & Consultants	165626	Water Testing	03/20/2024	316.00	52-65-4200
1206	Analytical Lab & Consultants	165627	Water Testing	03/20/2024	344.00	52-65-4200
1206	Analytical Lab & Consultants	165854	Water Testing	03/29/2024	316.00	52-65-4200
1206	Analytical Lab & Consultants	165855	Water Testing	03/29/2024	344.00	52-65-4200
Total 1206:					2,990.00	
<b>3693</b>						
3693	Branch Engineering Inc	21408	Engineering Services	03/27/2024	62,085.95	51-78-8015
3693	Branch Engineering Inc	21411	Engineering Services	03/27/2024	8,320.44	11-42-2100
3693	Branch Engineering Inc	214212	Engineering Services	03/27/2024	1,232.50	51-71-2100
Total 3693:					71,638.89	
<b>2549</b>						
2549	Cascade Columbia Distribution	891759	Misc. P/W Expense	03/27/2024	1,765.80	52-65-4000
2549	Cascade Columbia Distribution	892316	Misc. P/W Expense	04/03/2024	2,965.80	52-65-4000
Total 2549:					4,731.60	
<b>3407</b>						
3407	Cascade Health Solutions	67266	Fit Test	03/26/2024	306.00	11-44-6100
Total 3407:					306.00	
<b>3920</b>						
3920	Cathy Nelson	4162024-1	Reimbursement	04/16/2024	111.22	51-76-2000
3920	Cathy Nelson	4162024-1	Reimbursement	04/16/2024	111.22	52-76-2000
Total 3920:					222.44	
<b>3773</b>						
3773	CenturyLink	684314548	Phone Bill	04/04/2024	.05	10-69-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	44.41	52-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	48.06	52-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	46.51	51-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	42.33	51-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	48.06	51-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	42.86	52-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	48.06	52-65-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	42.33	10-69-3500
3773	CenturyLink	MAR 2024	Phone Bill	03/26/2024	44.41	52-65-3500
Total 3773:					407.08	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
<b>3914</b>						
3914	City of Coburg	QRT 1, 224	Law Enforcement Services	04/01/2024	8,104.76	10-66-3050
Total 3914:					8,104.76	
<b>2939</b>						
2939	Cobalt Computer Services, Inc.	28245	Computer Service	03/31/2024	229.45	40-65-8015
2939	Cobalt Computer Services, Inc.	28358	Computer Service	03/31/2024	101.25	24-60-2300
2939	Cobalt Computer Services, Inc.	28358	Computer Service	03/31/2024	1,383.75	40-65-8015
Total 2939:					1,714.45	
<b>3348</b>						
3348	Code Publishing, Inc.	GCI0013828	Codification Update	04/25/2024	98.00	10-60-2900
Total 3348:					98.00	
<b>2720</b>						
2720	Comcast	APRIL 2024	Internet Service	04/02/2024	339.61	10-60-2000
2720	Comcast	APRIL 2024 LI	Internet Service	03/23/2024	286.85	24-60-2525
2720	Comcast	APRIL PW	Internet Service	04/01/2024	153.93	51-65-3550
2720	Comcast	APRIL PW	Internet Service	04/01/2024	153.92	52-65-3550
Total 2720:					934.31	
<b>3913</b>						
3913	DataBar Inc	266126	W/S Utility Statements	04/01/2024	199.85	51-74-2200
3913	DataBar Inc	266126	W/S Utility Statements	04/01/2024	199.85	52-74-2200
3913	DataBar Inc	266151	W/S Utility Statements	04/02/2024	402.41	51-74-2200
3913	DataBar Inc	266151	W/S Utility Statements	04/02/2024	402.40	52-74-2200
3913	DataBar Inc	266346	W/S Utility Statements	04/17/2024	199.85	51-74-2200
3913	DataBar Inc	266346	W/S Utility Statements	04/17/2024	199.85	52-74-2200
3913	DataBar Inc	266398	W/S Utility Statements	04/23/2024	167.20	51-74-2200
3913	DataBar Inc	266398	W/S Utility Statements	04/23/2024	167.20	52-74-2200
Total 3913:					1,938.61	
<b>3966</b>						
3966	DCBS Fiscal Services	FEB - MAR 202	State Surcharge - Building/Electric	03/31/2024	919.23	26-70-1050
3966	DCBS Fiscal Services	FEB - MAR 202	State Surcharge - Building/Electric	03/31/2024	291.60	27-70-1050
Total 3966:					1,210.83	
<b>3896</b>						
3896	Delapoe Kidd PC	2015	Attorney Fees	04/01/2024	1,260.00	10-42-2500
Total 3896:					1,260.00	
<b>4032</b>						
4032	Excel Electric LLC	4489	Electrician	03/30/2024	887.00	51-65-2400
4032	Excel Electric LLC	4491	Electrician	03/30/2024	1,670.00	52-65-2400
4032	Excel Electric LLC	4605	Electrician	04/20/2024	275.00	10-72-4000
Total 4032:					2,832.00	
<b>1218</b>						
1218	Grainger	9069606649	Misc. P/W Supplies	03/28/2024	113.42	41-78-8170



Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
Total 1218:					113.42	
<b>1947</b>						
1947	H & J Construction, Inc.	5429	P/W Misc Expense	04/01/2024	1,500.00	51-65-4600
Total 1947:					1,500.00	
<b>1219</b>						
1219	Hach Company	13991372	P/W Misc Expense	04/08/2024	528.00	51-65-4600
Total 1219:					528.00	
<b>2271</b>						
2271	Home Comfort Heating & A/C	62277682	Misc P/W Exp	03/28/2024	4,810.00	10-85-3150
Total 2271:					4,810.00	
<b>1220</b>						
1220	Hurd's Custom Machinery, Inc.	41288	Public Works Supplies	02/29/2024	104.88	10-72-4000
1220	Hurd's Custom Machinery, Inc.	41392	Public Works Supplies	03/08/2024	236.79	51-65-2400
1220	Hurd's Custom Machinery, Inc.	41506	Public Works Supplies	03/22/2024	14.99	51-65-4600
Total 1220:					356.66	
<b>3760</b>						
3760	ICMA Membership Renewals	MICHELE 2024	Member Dues	04/25/2024	580.00	10-63-2100
Total 3760:					580.00	
<b>2307</b>						
2307	IIMC	30734	IIMC Membership Dues	04/02/2024	125.00	10-63-2100
2307	IIMC	45947	IIMC Membership Dues	04/02/2024	185.00	10-63-2100
Total 2307:					310.00	
<b>2543</b>						
2543	Industrial Source	2269775	Misc. P/W Supplies	04/11/2024	278.26	51-65-2400
Total 2543:					278.26	
<b>3964</b>						
3964	Jamie Knox	PER DIEM 4.2	Per Diem	04/18/2024	130.00	10-63-2200
Total 3964:					130.00	
<b>4056</b>						
4056	Jeremy Larson	PER DIEM 4.8.	Per Diem	04/04/2024	120.00	51-76-2300
4056	Jeremy Larson	PER DIEM 4.8.	Per Diem	04/04/2024	120.00	52-76-2300
Total 4056:					240.00	
<b>1221</b>						
1221	Jerry's Home Improvement	240609	Misc Public Works Supplies	03/06/2024	81.43	10-72-6650
1221	Jerry's Home Improvement	242936	Misc Public Works Supplies	03/22/2024	90.93	51-65-4600

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
Total 1221:					172.36	
<b>4046</b>						
4046	Joshua Colwell Company	23-M-0032	Attorney Fee	04/07/2024	192.00	10-42-2700
Total 4046:					192.00	
<b>3968</b>						
3968	Junction City	FEB-MAR 2024	Building/Electrical Permit Fees	03/31/2024	6,857.90-	26-70-1000
3968	Junction City	FEB-MAR 2024	Building/Electrical Permit Fees	03/31/2024	509.21	27-70-1000
3968	Junction City	FEB-MAR 2024	Building/Electrical Permit Fees	03/31/2024	14,545.52	26-70-1000
3968	Junction City	FEB-MAR 2024	Building/Electrical Permit Fees	03/31/2024	540.54	27-70-1000
Total 3968:					8,737.37	
<b>4048</b>						
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	370.32	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	495.00	10-63-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	604.46	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	4.40	10-60-2400
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	31.05	10-42-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	13.75	10-53-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	150.00	51-76-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	150.00	52-76-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	284.40	51-65-4150
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	284.40	52-65-4150
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	71.11	11-45-3000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	728.51	11-43-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	303.41	10-72-6700
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	101.98	41-78-8170
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	59.99	11-44-6000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	40.95	10-72-4000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	67.96	10-53-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	123.04	10-72-4000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	32.94	51-65-3300
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	32.94	52-65-3300
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	34.36	52-65-2400
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	23.95	10-72-4000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	138.10	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	163.10	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	13.98	10-60-2300
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	129.90	10-42-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	69.99	10-53-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	23.70	10-42-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	25.98	24-60-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	9.49	24-60-3050
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	30.76	24-60-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	50.47	24-60-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	173.87	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	5.04	10-63-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	75.75	10-53-2200
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	68.00	10-60-2400
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	56.15	24-60-2000
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	26.40	24-60-3050
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	24.99	24-60-2800
4048	KeyBank Key Card	MARCH 2024	Misc Credit Card Charges	03/29/2024	6.00	24-60-3050

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
Total 4048:					5,100.59	
<b>3683</b>						
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	327.15	24-60-2000
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	127.82	24-60-2000
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	235.04	24-60-2000
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	69.98	24-60-2000
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	32.09	10-53-2200
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	4.29	51-65-4600
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	4.28	52-65-4600
3683	Keybank N.A.	FINAL	Misc Credit Card Charges	03/20/2024	159.90	10-60-2700
Total 3683:					960.55	
<b>3770</b>						
3770	Keyhole Locksmith, The	90593	Misc P/W Exp	04/02/2024	165.00	10-72-4000
Total 3770:					165.00	
<b>1442</b>						
1442	Linn County Clerk	3.26.24	Jury List Spreadsheet	03/26/2024	14.50	10-42-2800
1442	Linn County Clerk	APRIL 2024	Recording Fee	04/04/2024	115.00	10-41-2100
Total 1442:					129.50	
<b>3819</b>						
3819	Linn County Treasurer	MAR 2024	Court Revenue Payout	03/31/2024	196.52	10-42-2200
Total 3819:					196.52	
<b>2489</b>						
2489	Lori Ross	4.158.24	Reimbursement	04/15/2024	25.97	10-60-2300
2489	Lori Ross	PER DIEM 4.2	Per Diem	04/18/2024	130.00	10-63-2200
Total 2489:					155.97	
<b>4012</b>						
4012	Luis Tomas Ruiz	MAR 2024	Restitution	03/31/2024	50.00	10-42-2200
Total 4012:					50.00	
<b>3292</b>						
3292	Mid-Valley Tractor	70157	Misc P/W Exp	04/05/2024	204.50	10-72-6700
Total 3292:					204.50	
<b>2644</b>						
2644	Net Assets	54-202403	Lien Searches	04/01/2024	78.00	10-53-2250
Total 2644:					78.00	
<b>1102</b>						
1102	NW Natural Gas Co.	APRIL 2024	Utilities	04/10/2024	71.43	10-69-2000
1102	NW Natural Gas Co.	APRIL 2024 P	Utilities	04/11/2024	51.26	52-65-2700
1102	NW Natural Gas Co.	APRIL 2024 P	Utilities	04/10/2024	256.51	51-65-2700

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
Total 1102:					379.20	
<b>1033</b>						
1033	Oregon Department of Revenue	MAR 2024	Court Revenue Payout	03/31/2024	884.14	10-42-2200
Total 1033:					884.14	
<b>1862</b>						
1862	Oregon DMV	L0054275587	Record Inquiry	03/29/2024	7.55	10-42-2800
Total 1862:					7.55	
<b>3096</b>						
3096	Pacific Office Automation	117963	Telephone	03/24/2024	110.79	52-65-3500
3096	Pacific Office Automation	117963	Telephone	03/24/2024	110.79	51-65-3500
3096	Pacific Office Automation	117963	Telephone	03/24/2024	35.21	24-60-2500
3096	Pacific Office Automation	117963	Telephone	03/24/2024	110.78	10-69-3500
3096	Pacific Office Automation	5029452510	Copier Contract	04/13/2024	162.24	52-74-2000
3096	Pacific Office Automation	5029452510	Copier Contract	04/13/2024	162.24	51-74-2000
3096	Pacific Office Automation	5029452510	Copier Contract	04/13/2024	345.01	40-67-8000
3096	Pacific Office Automation	5029452510	Copier Contract	04/13/2024	162.23	10-60-2100
Total 3096:					1,199.29	
<b>1815</b>						
1815	Right-Way Plumbing & Backflow	21236	Misc. P/W Supplies	04/02/2024	1,306.58	51-65-4800
1815	Right-Way Plumbing & Backflow	21255	Misc. P/W Supplies	04/18/2024	288.28	51-65-4600
Total 1815:					1,594.86	
<b>3582</b>						
3582	Sierra Springs	217929670330	Bottled Water	03/30/2024	100.39	10-53-2200
Total 3582:					100.39	
<b>2927</b>						
2927	Staples Business Advantage	3561807744	Office Supplies	03/12/2024	8.40	10-60-2300
2927	Staples Business Advantage	3561807744	Office Supplies	03/12/2024	8.40	51-74-2400
2927	Staples Business Advantage	3561807744	Office Supplies	03/12/2024	8.40	52-74-2400
2927	Staples Business Advantage	3561807745	Office Supplies	03/12/2024	12.57	10-60-2300
2927	Staples Business Advantage	3561807745	Office Supplies	03/12/2024	12.57	51-74-2400
2927	Staples Business Advantage	3561807745	Office Supplies	03/12/2024	12.56	52-74-2400
2927	Staples Business Advantage	3562150733	Office Supplies	03/16/2024	615.49	40-65-8050
2927	Staples Business Advantage	3562473873	Office Supplies	03/22/2024	12.57-	10-60-2300
2927	Staples Business Advantage	3562473873	Office Supplies	03/22/2024	12.57-	51-74-2400
2927	Staples Business Advantage	3562473873	Office Supplies	03/22/2024	12.56-	52-74-2400
2927	Staples Business Advantage	6001127636	Office Supplies	04/10/2024	1.64	10-60-2300
2927	Staples Business Advantage	6001127636	Office Supplies	04/10/2024	1.64	51-74-2400
2927	Staples Business Advantage	6001127636	Office Supplies	04/10/2024	1.64	52-74-2400
Total 2927:					645.61	
<b>1144</b>						
1144	Suzan Jackson	238	Janitor Services	03/31/2024	630.00	10-72-4100
1144	Suzan Jackson	238	Janitor Services	03/31/2024	420.00	10-72-4100

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
Total 1144:					1,050.00	
<b>3243</b>						
3243	Synergy Security Solutions	15203	Water Plant Security Maintenance	04/22/2024	211.00	51-65-2400
Total 3243:					211.00	
<b>4043</b>						
4043	TWGW, Inc. Napa AUto Parts	819-698630	Repairs	03/07/2024	115.04	11-45-2100
4043	TWGW, Inc. Napa AUto Parts	819-698630	Repairs	03/07/2024	134.21	51-73-2100
4043	TWGW, Inc. Napa AUto Parts	819-698630	Repairs	03/07/2024	134.20	52-73-2100
Total 4043:					383.45	
<b>3866</b>						
3866	Umpqua Valley Financial, LLC	8021	Audit Services	04/07/2024	3,100.00	10-41-2000
3866	Umpqua Valley Financial, LLC	8021	Audit Services	04/07/2024	1,300.00	11-42-2000
3866	Umpqua Valley Financial, LLC	8021	Audit Services	04/07/2024	2,700.00	51-60-2000
3866	Umpqua Valley Financial, LLC	8021	Audit Services	04/07/2024	2,900.00	52-60-2000
Total 3866:					10,000.00	
<b>3663</b>						
3663	Water Refunds	#11667.04	Utility Billing Overpayment	03/29/2024	44.53	01-1075
3663	Water Refunds	#11667.04A	Utility Billing Overpayment	04/03/2024	58.99	01-1075
3663	Water Refunds	#1166704	Utility Billing Overpayment	04/12/2024	3.52	01-1075
3663	Water Refunds	#11669.09	Utility Billing Overpayment	04/24/2024	38.66	01-1075
3663	Water Refunds	#11823.01	Utility Billing Overpayment	04/02/2024	100.00	01-1075
3663	Water Refunds	#32401	Utility Billing Overpayment	04/16/2024	23.19	01-1075
3663	Water Refunds	#57107	Utility Billing Overpayment	04/08/2024	12.32	01-1075
3663	Water Refunds	#965.07	Utility Billing Overpayment	04/03/2024	46.41	01-1075
Total 3663:					327.62	
<b>1239</b>						
1239	WECO	CP-00264309	PW Gas Exp	03/31/2024	513.87	11-45-2000
1239	WECO	CP-00264309	PW Gas Exp	03/31/2024	599.51	51-73-2000
1239	WECO	CP-00264309	PW Gas Exp	03/31/2024	599.51	52-73-2000
Total 1239:					1,712.89	
<b>4045</b>						
4045	Wilbur-Ellis Company LLC	16293147	PW Misc Supplies	03/20/2024	692.28	25-65-2000
Total 4045:					692.28	
Grand Totals:					142,565.95	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	GL Account Number
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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

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

City Treasurer: \_\_\_\_\_

Report Criteria:

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





**Professional Development II**  
**June 9 - 14, 2024**

PDII begins Sunday afternoon at 1:00 p.m. Pacific Time. Attendees can choose to check in one night prior to the start of the program or the morning of. All attendees must be on site for each session during the entirety of the PD to earn their certificate of completion.

**Schedule at a Glance**

**Sunday:**  
Registration opens at 10:00 a.m.  
Sessions from 1:00 - 5:00 p.m.  
Welcome Reception: 5:30 p.m.

**Monday-Thursday:**  
Sessions from 8:00 a.m. - 5:00 p.m.

**Wednesday:**  
Banquet Dinner at 5:30 p.m.

**Friday:**  
Sessions from 8:00 a.m. - 12:00 p.m.

**Time is on Your Side**

How many times have you heard yourself say, "I just don't have time". Time can be a friend rather than an enemy. This interactive workshop is a practical approach to the real every day business challenges of effectively managing your "overwhelming work load". You will learn how to eliminate time wasters, reduce interruptions, and keep your priorities straight. You will take away a full bag of time management tools that you will be able to immediately apply to your work life.

- How to apply the concept of "Zero Time" to our work.



- Methods of finding out exactly what is eating our time.
- How to minimize interruptions from both the public and our co-workers
- How to plan out your work so that deadlines are met on time, every time.

## Understanding Yourself and Others

Until now, you might have thought that some of the people you work with came from another planet. Try as you may, you still don't understand them and communication has become painful. This interactive workshop is a powerful look at what makes people tick. Learn about yourself and those around you by understanding how different personalities focus their energies, gather information, make decisions, and cope with the world around them. You will also learn to communicate more effectively and increase your conflict resolution skills.

## Creating Successful Results and Relationships for Leaders

Successful leaders need to be self-aware of their strengths and abilities and skilled in communication, relationship building, and know how to bring a team together to collaborate on a shared vision and achieve the desired outcome. Together we will gain insight into why others would want to follow us. We will explore your communication style and how that style interacts with and influences others and how to flex your own communication style to get better results.

## Advanced Records Management

Learn more about the professional discipline of records management at an advanced level, including the theory and practice of records and information processing.

## Keys to Supervision

Great supervision is essential to bringing out the best in the people you supervise. Supervision skills take time to be refined. In this session, we provide the basics of supervision and help you to determine ways to enhance your supervisory skills.

## Self-Care and Collaboration

The amount of change and loss in the past year has been overwhelming, and employees need fresh tools for working well under the strain. This highly interactive workshop is designed to facilitate connection and awareness, and to equip teams for working well together even from remote locations.

Two topics are unpacked in this engaging workshop; Self-Care that is do-able and supported in the workplace, and Self-Awareness of four universal pain responses to high stress situations. Practical and equipping, this workshop identifies key areas where stress prevents collaboration. Engagement with these two topics increase personal ownership of health and mindset for healthy work culture.

At the end of this workshop, attendees will be able to:

- Identify what stressors are contributing to Cognitive Distortions in the workplace
- Choose two daily and doable ways to start practicing Self-Care to combat Compassion Fatigue.
- Learn what your tendencies are to self-protect in the workplace.
- Choose an action step to reorient focus for healthy workplace culture.

## How to Have a Meaningful Conversation

It is common to feel anxious or to put off having a conversation with a colleague, supervisor, friend, or family member because you fear the emotional response from the other person. Workshop attendees will be introduced to proven strategies for keeping the conversation focused on achieving a beneficial outcome for both parties absent the feared emotional response. Attendees will learn a conversation format that focuses on achieving results beneficial to both individuals, contains negativity, and is respectful and empathetic. Using real-time scenarios, participants will have an opportunity to practice using one or more strategies for having a meaningful conversation more confidently.

## **Creating your own Personal Vision Statement**

After a week full of learning, we will reflect on the new concepts and principles introduced to us and determine how best to utilize our new learning when we return to the workplace. This work will be done in groups and on an individual basis, providing an opportunity to practice presentation skills with our peers.

## **Governance Groove: Mastering Municipal Records Management**

During this course attendees will learn how to begin building a systemic approach to managing their organizations records through learning about key elements of Records Management Governance and how policies, procedures, standards, and practices help to create a framework that ensures the proper creation, maintenance, use, and disposition of government records.

## **Meetings – The Good, The Bad and The Ugly**

Is your work week filled with meetings? Some that feel productive and some you just dread going to? What is it that makes some meetings worthwhile and others not? In this session we will do a deep dive on functional and dysfunctional meeting behaviors, how to analyze what is going awry, and strategize techniques you can use to make your meetings more productive. We will also explore ways for how you can influence better meeting skills within your agency.

### Attendee Information

**Reference Number** 80951132  
**Email Address** LROSS@CI.HARRISBURG.OR.US  
**First Name** LORI  
**Last Name** ROSS  
**Job Title** CITY RECORDER/MUNICIPAL COURT CLERK  
**Address Line 1** 120 SMITH ST  
**Address Line 2** PO BOX 378  
**City** HARRISBURG  
**US State** Oregon  
**Zip (Postal Code)** 97446  
**Country** United States  
**Mobile Phone** 541-968-6625

		Attendee Selection	Cost
		<b>Selection</b>	
<b>Attendee Category</b>	Professional Development II		\$ 750.00
	PDII Overnight Package		\$ 650.00
<b>Total</b>			<b>\$ 1,400.00</b>

		Transaction details	
<b>Date</b>		<b>Transaction Type</b>	<b>Amount</b>
01/17/2024	Transaction Amount		\$ 1,400.00
02/20/2024	Check Payment		\$ -1,400.00
<b>Balance</b>			<b>\$ 0.00</b>

[Close](#)

**From:** [Cathy Nelson](#)  
**To:** [Lori Ross](#)  
**Subject:** OAMR PD II Scholarship  
**Date:** Wednesday, April 17, 2024 3:56:47 PM  
**Attachments:** [OAMR Scholarship Reimbursement Form.pdf](#)  
[image001.jpg](#)

---

Congratulations Lori,

I am pleased to announce that you have been awarded one of the OAMR Scholarships to attend PD II. This scholarship is for \$750 and only covers registration. Your organization is still responsible for covering your lodging/meals portion. Please remember this is a reimbursement scholarship, so once you attend, fill out the attached reimbursement form and send it to along with a copy of your KTAP to me.

If you have not already registered, please do so asap, I know that PD II is filling up fast.

Once again, congratulations and feel free to contact me if you have any questions.



*Cathy Nelson, MMC*  
*Finance Officer/Deputy City Recorder*  
*Library Supervisor/Utility Billings Supervisor*  
[cnelson@ci.harrisburg.or.us](mailto:cnelson@ci.harrisburg.or.us)  
541-995-6655  
PO Box 378  
120 Smith St.  
Harrisburg, OR 97446

Any mail to and from this address may be subject to Public Records Disclosure Laws.

Agenda Bill  
**Harrisburg City Council**  
 Harrisburg, Oregon

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**THE MATTER OF FILLING A VACANCY ON THE LIBRARY BOARD**

**STAFF REPORT:**

Exhibit A: Library Board Applications for Dez Hansen, Lori  
 Pelky and Danielle Pederson

**ACTION: THE APPROVAL OF THE CONSENT LIST WILL APPROVE THE MAYORAL APPOINTMENT AND THE CITY COUNCIL CONFIRMING THE VOTE FOR THE APPOINTMENT OF LORI PELKY AND DEZ HANSEN FOR A 4-YEAR TERM STARTING ON JULY 1, 2024 TO JUNE 30, 2028 AND THE APPOINTMENT OF DANIELLE PEDERSON, TO THE VACANCY FOR A TERM ENDING JUNE 30, 2027**

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**THIS AGENDA BILL IS DESTINED FOR:** Consent Agenda – May 14, 2024

<b>BUDGET IMPACT</b>		
COST	BUDGETED?	SOURCE OF FUNDS
n/a	n/a	n/a

**STAFF RECOMMENDATION:**

**Staff recommends the Mayor appoint and the City Council give its confirming vote of the appointment of Lori Pelkey & Des Hansen to new 4-year terms, and Danielle Pederson to a vacancy ending June 30, 2027**

**LIBRARY BOARD RECOMMENDATION:**

The Library Board met on May 7, 2024 and voted to recommend that the Mayor of Harrisburg appoint both Lori Pelkey and Dez Hansen to the Library Board with new 4-year terms starting on July 1, 2024 to June 30, 2028.

The Library Board also voted to recommend that the Mayor of Harrisburg appoint Danielle Pederson to a vacancy ending June 30, 2027.

**BACKGROUND INFORMATION:**

As per the Library Board bylaws and HMC Chapter 2.20, the Library Board consists of five members. The vacancy has been open for quite some time; Danielle Pederson & Cheryl Ressler both applied for the position. Danielle Pederson was appointed to the vacant term ending June 30, 2027. Both Lori Pelkey and Des Hansen have been doing great jobs as current Library Board members, and both have not yet served two full consecutive terms.

The City Council has been provided with the candidate applications in **Exhibit A**. The Mayor appoints all Library Board positions with a confirmation vote by the City Council.

REVIEW AND APPROVAL:

<i>Lori Ross</i>	05.08.24
_____ Lori Ross	Date
City Recorder	



City of Harrisburg  
120 Smith Street  
Harrisburg, OR 97446  
Phone (541) 995-6655  
[www.ci.harrisburg.or.us](http://www.ci.harrisburg.or.us)

### BOARD & COMMITTEE APPLICATION FORM

Planning Commission, Budget Committee, and Library Board

Name: Danielle Pedersen

Address: [REDACTED] Harrisburg, OR 97446

Phone Number: [REDACTED]

Email: dpedersen2011@hotmail.com

Are you a Harrisburg resident? Yes  No

Employment: N/A

In which position are you interested?\*

Library Board

Tell us why you would like to be included on the Board or Committee of your choice and what you will contribute:

I love to be active in the community. I volunteer for story time. I have a 4 year old daughter who loves the library/its programs. I would love to be an active member to be able to help keep the library a wonderful place for the community. I have a lot of volunteer experience and can contribute a helping hand (and smiling face)

Please list any schooling, hobbies, prior experience or any other information that would indicate how you would contribute to the Board or Committee.

Schooling: HS diploma, associates degrees (x3), bachelor degree, some Spanish/Asl, some medical school  
Hobbies: Reading, Crafts, gardening, cooking, science, animals, medical  
Prior experience: volunteer at library.

Please list a personal/professional reference that we may contact:

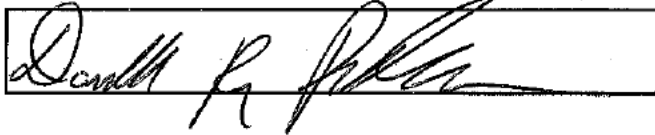
Name: Mandy Pelkey

Address: [REDACTED] Junction City, OR 97448

Phone Number: 5 [REDACTED]

Relation to you: Friend

By providing your signature below, you acknowledge that you are the applicant for the committee position and authorize the City to contact your references.



\*Please be aware that candidates for Planning Commission are subject to State Ethic Law Requirements. For further information on ethics laws and what the requirements are, please ask for Lori Ross, City Recorder.

\*\*Please submit completed applications to PO Box 378, Harrisburg, Oregon 97446 or in person at 354 Smith St or by emailing to [lross@ci.harrisburg.or.us](mailto:lross@ci.harrisburg.or.us).





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**BOARD & COMMITTEE APPLICATION FORM**  
Planning Commission, Budget Committee, and Library Board

Name:

Address:

Phone Number:

Email:

Are you a Harrisburg resident?      Yes       No

Employment:

In which position are you interested?\*

Tell us why you would like to be included on the Board or Committee of your choice and what you will contribute:

I would love to be included once again on the Harrisburg Library Board, I have enjoyed serving these past two years. By serving on the Library Board, I can bring my 21 years of rural library experience to the table. I can share what has worked and what has not worked in my rural library through the years.

Please list any schooling, hobbies, prior experience or any other information that would indicate how you would contribute to the Board or Committee.

I have worked in public libraries for 25 years. During the pandemic, I volunteered at both Harrisburg Library and Junction City Public Library, helping to keep their storytimes up and running during that difficult time.

Please list a personal/professional reference that we may contact:

Name:

Address:

Phone Number:

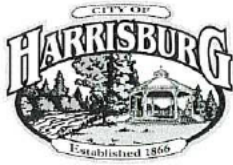
Relation to you:

By providing your signature below, you acknowledge that you are the applicant for the committee position and authorize the City to contact your references.

Date:

\*Please be aware that candidates for City Council and Planning Commission are subject to State Ethic Law Requirements. For further information on ethics laws and what the requirements are, please ask for Lori Ross, City Recorder.

\*\*Please submit completed applications to PO Box 378, Harrisburg, Oregon 97446 or in person at 354 Smith St or by emailing to [lross@ci.harrisburg.or.us](mailto:lross@ci.harrisburg.or.us).



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**BOARD & COMMITTEE APPLICATION FORM**  
Planning Commission, Budget Committee, and Library Board

Name:

Address:

Phone Number:

Email:

Are you a Harrisburg resident?      Yes       No

Employment:

In which position are you interested?\*

Tell us why you would like to be included on the Board or Committee of your choice and what you will contribute:

Please list any schooling, hobbies, prior experience or any other information that would indicate how you would contribute to the Board or Committee.

Please list a personal/professional reference that we may contact:

Name:

Address:

Phone Number:

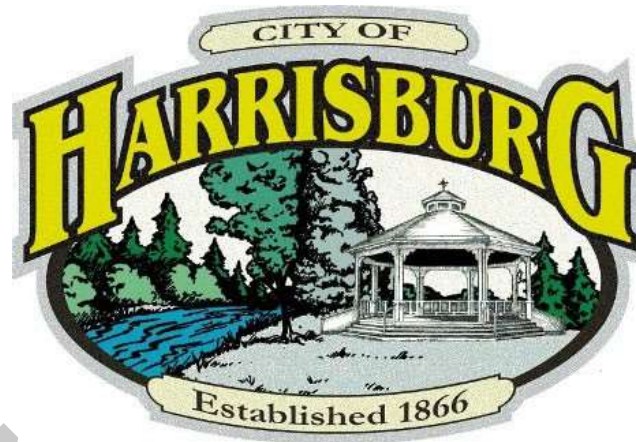
Relation to you:

By providing your signature below, you acknowledge that you are the applicant for the committee position and authorize the City to contact your references.

Date:

\*Please be aware that candidates for City Council and Planning Commission are subject to State Ethic Law Requirements. For further information on ethics laws and what the requirements are, please ask for Lori Ross, City Recorder.

\*\*Please submit completed applications to PO Box 378, Harrisburg, Oregon 97446 or in person at 354 Smith St or by emailing to [lross@ci.harrisburg.or.us](mailto:lross@ci.harrisburg.or.us).



## Planning Commission Meeting Minutes February 20, 2024

Chairperson: Todd Culver, Presiding  
 Commissioners Present: Jeremy Moritz, Joe Neely, Susan Jackson, Rhonda Giles, Kurt Kayner, and Kent Wullenwaber  
 Staff Present: City Administrator/Planner Michele Eldridge, Finance Officer/Deputy City Recorder Cathy Nelson, and Planning Consultant Zach Galloway  
 Meeting Location: Harrisburg Municipal Center located at 354 Smith St.

**CALL TO ORDER AND ROLL CALL:** Order was called at 7:00pm by Chairperson Todd Culver.

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

### **PUBLIC HEARING**

**THE MATTER OF THE PROPOSED PRELIMINARY SUBDIVISION CASTLEBERRY CROSSING AND ADJUSTMENT DIMENSIONAL STANDARDS LOCATED AT 930 SOMMERVILLE LOOP.**

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

At the hour of 7:05PM, the Public Hearing was opened.

Culver asked if there were any Conflicts of Interest or any Ex Parte contacts.

None stated.

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 introduced Zach Galloway the City of Harrisburg's Planning consultant. Galloway provided a brief overview of the subdivision. This property is being split into 53 lots and is

February 20, 2024

located south of Sommerville Loop. It is a R1 and R2 zone. There will be 15 lots with single detached homes and 28 lots for townhomes. The developer will be extending 9<sup>th</sup> Street. Lots 48 and 49 are requesting adjustments.

Eldridge highlighted the following conditions and Criteria:

- Criterion 1 – Met.
- Criterion 2 – Met with Condition 1: Plat name, Condition 2: Infrastructure mutual agreement, and Condition 3: Wetland-related permit.
- Criterion 3 – Met.
- Criterion 4 – Met.
- Criterion 5 – Met.
- Criterion 6 – Met.
- Criterion 7 – Met.
- Criterion 8 – Met with Condition 4: Final site plan showing 50-ft min. driveway approach, and Condition 5: Final site plan showing vision clearing.
- Criterion 9 – Met with Condition 6: landscape plan, and Condition 7: Outdoor lighting plan.
- Criterion 10 – Met.
- Criterion 11 – Met with Condition 8: Extend Sommerville Loop public improvements to the eastern and western extent of the site's property line, Condition 9: Improve Sommerville Loop right-of-way, Condition 10: Removed, Condition 11: Improve Santiam Street and South 9<sup>th</sup> Street rights-of-way, and Condition 12: Provide street tree planting funds, Condition 13: Provide safe pedestrian crossing.
  - Moritz clarified that Condition 10 was removed to allow for more parking.
- Criterion 12 – Met.
- Criterion 13 – Met.
- Criterion 14 – Met with Condition 14: Provide stormwater management plan.
- Criterion 15 – Met with Condition 15: Underground utilities.
- Criterion 16 – Met with Condition 16: Proposed easements.
- Criterion 17 – Met with Condition 17: Acquire all required permits.
- Criterion 18 – Met with Condition 18: Provide acceptable plan for installation of provided specifications.
- Criterion 19 – Met. Development Consideration 2: Development Agreement applies.
  - Kayner asked how wide the streets were, Eldridge stated they will be 60' on Sommerville Loop.
  - Culver added that the improvements on Sommerville Loop are only on the South side of the street and only where this development touches.
  - Moritz asked if future development will continue on with a 60' street; Eldridge replied that it would.

Staff feels that all requirements are met and recommends approval.

**APPLICANTS TESTIMONY:** Jennifer Arnold of Hayden Homes gave a brief presentation highlighting the 53-lot subdivision with lots 48 and 49 requesting a normal code adjustment. Driveways will be paired in the R-2 zone. They are proposing townhouses with two (2) in group resembling a duplex.

- Moritz asked if the new code and adoptions took care of the density zone adjustment. Arnold said it did. They will be using the 20% adjustment to get them to the number of desired lots.

Brian Thoreson from Hayden Homes also addressed the Planning Commission concerning the CC&R's. He stated that the owners will have a joint maintenance agreement.

- Neely asked is insurance spelled out the agreement. Eldridge replied that the City does not specify insurance issues.

February 20, 2024

- Kayner asked when the projected start date is. Thorsen replied this year and hopefully finished all lots in early 2025.

#### **TESTIMONY IN FAVOR WAS ASKED FOR.**

- Bob Bronson of Sommerville Loop asked if the owners would own the dwelling and land. Developer said yes. He also asked about the City stormwater system. Eldridge said the ditch on Sommerville Loop will be completely culverted, and will interact with the detention ponds.

#### **TESTIMONY IN OPPOSITION TESTIMONY WAS ASKED FOR.**

- Aaron Smucker of Sommerville Loop stated that he was concerned about the road space, since it was already small. Eldridge clarifies that the street width will remain at 60' wide; and parking will be off the street. The parking area will be increased. Smucker also asked about fencing and if it was going to be completed before construction started. Eldridge replied a fence is in the first phase.

#### **NEUTRAL TESTIMONY WAS ASKED FOR.**

- Gordan Moritz of Sommerville Loop asked where the extension of 9<sup>th</sup> Street was going to join Sommerville Loop. The wall map was shown for clarification.

#### **The public hearing was closed at the hour of 8:19pm.**

- Jackson asked how much parking was going to be available for the lots with duplexes. Eldridge referred to page 5 and stated 2 spots onsite per dwelling.
- **Giles motioned to approve the amended Castleberry Crossing preliminary subdivision and associated adjustment, LU No. 455-2024, and LU 456-2024, subject to the conditions of approval contained in the staff report of February 15, 2024. This motion is based on findings contained in the February 15, 2024 staff report, and on findings made during the deliberations on the request and was seconded by Kayner. The Planning Commission then voted unanimously to approve the amended Castleberry Crossing preliminary subdivision and associated adjustment, LU No. 455-2024, and LU 456-2024, subject to the conditions of approval contained in the staff report of February 15, 2024. This motion is based on findings contained in the February 15, 2024 staff report, and on findings made during the deliberations on the request**

#### **OTHERS**

- Planning Commission will review a site plan at the next meeting for a 13,000 sq ft warehouse.

**With no further discussion, the meeting was adjourned at the hour of 8:32 pm.**

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Chairperson

---

City Recorder

**City of Harrisburg  
PLANNING COMMISSION**

**NOTICE OF DECISION**

**REQUEST:** The applicant requests approval of a proposed Preliminary subdivision plat entitled Castleberry Crossing Subdivision (LU 455-2024 & LU 456-2024) to create a 53-parcel subdivision, with two storm detention tracts.

**LOCATION:** The subject site is located south side of Sommerville Loop, addressed as 930 Sommerville Loop. It is also known as tax lot 3700 of Linn County Assessor’s Map 15S04W15.

**HEARING DATE:** February 20, 2024

**ZONING:** R-2 (Medium Density Residential) and R-1 ( Single-Family Residential)

**APPLICANT:** Hayden Homes  
Heather Dewolf & Craig Smith  
2464 SW Glacier Place, Ste 110  
Redmond, OR 97756

**OWNER:** Izetta Labar M Trust/David Labar  
930 Sommerville Loop  
Harrisburg, OR 97446

**APPEAL DEADLINE:** March 4, 2024 12:00pm

**DECISION:** The Harrisburg Planning Commission conducted a public hearing on February 20, 2024, and voted to approve the request, subject to the attached conditions of approval. The Planning Commission adopted the findings contained in the Staff Report of the February 20, 2024, Planning Commission meeting, and portions of the minutes from the meeting that demonstrate support for the Planning Commission’s actions.

**APPEALS:** People with legal standing to appeal are the applicant or owner of the subject property, and any person who testified orally or in writing during the subject public hearing before the close of the public record. The decision may be appealed by filing a Notice of Appeal with the City Recorder at 120 Smith Street. The



Notice of Appeal should be filed by the Appeal Deadline date listed above. Specific information on the requirements for an appeal or a copy of the complete file of this land use action may be obtained at Harrisburg City Hall. There is a fee of \$1,000.00.

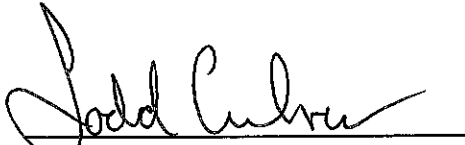
**EFFECTIVE DATE:** March 4, 2024, after 5:00pm, unless an appeal has been filed with the City Recorder.

**EFFECTIVE PERIOD:** A Final Plat must be provided to the City within six months after the preliminary subdivision plat is approved.

If the applicant has not submitted the final plat for approval within two years of the approval of the preliminary plat as provided by HMC 19.20.070. The preliminary plat shall lapse if a final plat has not been submitted or other assurance provided, pursuant to HMC 19.20.090 within the two-year period.

**MODIFICATIONS & EXTENSIONS:**

The applicant may request changes to the approved preliminary plat or the conditions of approval following the procedures and criteria provided in Chapter 19.30 HMC. The Planning Commission may, upon written request by the applicant and payment of the required fee, grant written extensions of the approval period of a Type III Procedure not to exceed one year per extension, provided that the applicant follows all criteria as required in HMC 19.20.030(3).



Todd Culver  
Planning Commission Chair

## RECOMMENDED CONDITIONS OF APPROVAL

1. The Applicant shall provide to the Linn County surveyor the proposed subdivision plat name to verify the plat name is not already recorded for another subdivision and that it satisfies the provisions of ORS Chapter 92.
2. The Applicant and the City of Harrisburg shall enter into a mutual agreement for the placement and completion of all required infrastructure and utilities, including permanent access and maintenance of storm drain detention and easement areas by the City with funding assistance for the first 5 years of maintenance, provided by the applicant during the development agreement process.
3. Prior to recording the Final Plat, the owner is required to complete the storm detention facilities to specifications, subject to acceptance through the normal engineering approvals by the City Engineer. After acceptance by the City, the owner must deed both Storm Tracts A and B to the City of Harrisburg in the Final Plat process.
4. The Applicant shall provide to the City any required wetland-related permit approvals from State and/or Federal agencies prior to beginning site preparation activities on the subject site.
5. At the time of Final Plat application submittal, a final site plan shall be provided that demonstrates compliance with the 50-foot minimum driveway approach spacing standard for the co-located driveway approaches on the R-2 zoned portion of the site on Sommerville Loop (HMC 18.70.030(7)).
6. Provide a final site plan signed and sealed by the engineer of record that shows vision clearance triangles on the three intersections (Sommerville Loop & South 9<sup>th</sup> Street, Sommerville Loop & Santiam Street, and Santiam Street & South 9<sup>th</sup> Street) as well as both sides of the 'curve' on Santiam Street within the project area to demonstrate compliance with this criterion. If the applicant is relying on vision clearance area on private property, show an associated easement area to be recorded as part of the Final Plat application process.
7. Provide a final landscape plan signed and sealed by the design professional of record.
8. Provide the outdoor lighting plan signed and sealed by the engineer of record.
9. Extend Sommerville Loop public improvements to the eastern and western extent of the site's property line based on the City of Harrisburg Engineering Design Standards Manual, Collector Street Standards outlined in the tentative Plan Engineering Comments technical memorandum by the City Engineer.

- 10. Provide public improvements in the Sommerville Loop right-of-way that comply with most of the requirements of HMC Table 18.85.020.3., by removing the planter strip, and providing a 5' sidewalk, .5' curb, and a 14.5' parking lane.
- 11. Provide public improvements in the Santiam Street and South 9<sup>th</sup> Street rights-of-way that comply with HMC Table 18.85.020.3., by adjusting the length of the lots that are abutting both sides of the local streets by ½' in length and providing 8' parking lanes on both sides of the street.
- 12. Provide the required street tree planting funds to the City of Harrisburg, consistent with the provisions of HMC Chapter 12.20, and Council Fee Resolutions to implement the landscape plan within the public street right-of-way consistent with the City's approved street tree planting list.
- 13. At the time of submitting the required privately engineered public improvement construction plans and specifications, the Applicant shall include a safe pedestrian connection across the Sommerville Loop collector street to the public sidewalk system north of the development, such as a Rectangular Rapid Flashing Beacon and the associated public improvements and traffic control devices for review and approval by the City Engineer. The privately engineered public improvement construction plans and specifications need to be complete and approved before any construction starts on the project.
- 14. Provide an updated stormwater management plan and drainage report signed and sealed by the engineer of record that demonstrates that a 25-year storm event can be accommodated by the proposed stormwater system to be reviewed and approved by the City Engineer.
- 15. In accordance with the requirements of HMC 18.85.060(2)(b), all utilities shall be placed underground prior to the issuance of the first building permit.
- 16. All proposed easements shall be provided at the time of Final Plat application submittal. The proposed easements shall be referenced on the final plat and recorded accordingly.
- 17. The Applicant shall acquire all required permits, including but not limited to those related to demolition and site preparation, building, electrical, mechanical, and plumbing, before beginning construction of different project components, public improvements as required by HMC Title 15.
- 18. The Applicant shall provide an acceptable plan for the installation of items provided in design specifications, including but not limited to the number, type and location of fire hydrants, manholes, sidewalks, street signs, and mail receptacles. These items shall be provided to the City Engineer prior to starting construction of the infrastructure of this subdivision.

**OTHER DEVELOPMENT CONSIDERATIONS** (*Informational Only*)

1. The proposed fencing along the northern property line of Lot 1 does not comply with City standards. Per HMC 18.75.040(3)(a)(i), the maximum fence height in street-side yard setbacks is 4-feet, or the proposed 6-foot fence must be setback not less than 3-feet from the property line.
2. A separate Development Agreement (DVA) between the Applicant and the City of Harrisburg will be required before any construction begins. The Development Agreement will include bond and deposit requirements, as well as other engineering requirements.
3. Submission of Final Plat – Applicant shall submit a Final Plat application consistent with HMC 19.20.090 within two years of the final approval of the preliminary plat.
4. Development shall comply with the plans and narrative in the applicant’s proposal, except where modified by the recommended conditions of approval.
5. If there are any wells on the property that will not be used, they shall be properly abandoned by a licensed well driller.
6. Requirements herein imposed upon the Applicant may be imposed upon a developer or builder if the developer or builder has accepted the responsibility in a written document, and the City of Harrisburg is satisfied that it will not have any adverse impact on bonding requirements or other guarantees of compliance.
7. All public improvements, including but not limited to, traffic control devices, detailed storm detention and conveyance system, sanitary sewer conveyance system, water distribution system, and roadway design details, are subject to review and approval under a future review of the privately engineered public improvement construction plans and specifications. The privately engineered public improvement construction plans and specifications need to be complete and approved before any construction starts on the project.
8. At the time of Final Plat and development permit application submittals, all documents need to be stamped and signed by applicable licensed professionals, including but not limited to architectural, engineering, and landscape plans and technical reports and memorandums like the Storm Drainage Report and Sight Distance Memorandum.
9. A Joint Maintenance Agreement addressing the shared walls and driveways of townhomes in the R02 zone will be recorded with the deeds of the property prior to occupancy being allowed in the homes.



## Planning Commission Meeting Minutes

March 19, 2024

Commissioners Present: Susan Jackson, Jeremy Moritz, Joe Neely, and Rhonda Giles  
 Absent: Kent Wullenwaber, Kurt Kayner, and Chairperson Todd Culver  
 Staff Present: City Administrator/Planner Michele Eldridge, 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 Vice-Chairperson Jeremy Moritz.

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

### PUBLIC HEARING

**THE MATTER OF APPROVING A SITE PLAN REQUEST FOR A NEW 13,125 SQ. FT. STRUCTURE FOR HOTTECH INDUSTRIES, LU 457-2024.**

Vice-Chairperson Jeremy Moritz read aloud the order of proceedings, and noted the procedures for a continuance, and the process to keep the record open.

**At the hour of 7:04PM, the Public Hearing was opened.**

**Moritz asked if there were any Conflicts of Interest or any Ex Parte contacts.**

None stated.

**There were no rebuttals in relation to Conflicts of Interest, or Ex Parte Contacts.**

**Moritz 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 gave a summary of the application. Applicant wants to add a 13,125 sq. ft. warehouse for storage. This is permitted outright in the M-2 zone.

Eldridge highlighted the following conditions and Criteria:

March 19, 2024

- Criterion 1 – Met with Condition 1: Consistency with plans.
- Criterion 2 – Met with Condition 2: Sidewalks, Condition 3: Screening and Landscaping, and Condition 4: OSSC Building Code Requirement.
- Criterion 3 – Met.
- Criterion 4 – Met with Condition 5: Pedestrian curbing, Condition 6: Landscaping and screening, Condition 7: Screening, Condition 8: Outdoor lighting, and Condition 9: Automobile parking.
- Developmental Concern #1 – Verify depth of current sewer line met with Condition 10: Storm drainage catch basin, Condition 11: Storm drainage grading, erosion and sediment plan, and Condition 12: Sign requirements.
- Criterion 5 – Met.
- Criterion 6 – Met.
- Criterion 7 – Met.
- Developmental Concern #2 – SDC's payable with building permit.
- Developmental Concern #3 – Sewer line charge of needed.

Staff feels that all requirements are met and recommends approval.

**APPLICANTS TESTIMONY:** Mark Hendricksen stated that they need a permit issued to start manufacturing of the actual building structure. Cheryl Hutchson shared a video presentation of what Hottech manufactures. They started with restoration and moved into improvements. They do not use toxins. They later moved into pest control. Now they are building specific parts for other manufactures.

**TESTIMONY IN FAVOR, OPPOSITION AND NUTRAL TESTIMONY WAS ASKED FOR.**

- None given.

**The public hearing was closed at the hour of 7:44pm.**

- Moritz asked if they only produce their product for commercial use or do they also manufacture for residential. Henricksen said they are 85% commercial.
- **Giles motioned to approve the Hot Tech Industries Site Plan LU 457-2024, subject to the conditions of approval contained in the staff report of March 13, 2024. This motion is based on findings contained in the March 13, 2024 staff report, and on findings made during the deliberations on the request and was seconded by Jackson. The Planning Commission then voted unanimously to approve the Hot Tech Industries Site Plan LU 457-2024, subject to the conditions of approval contained in the staff report of March 13, 2024. This motion is based on findings contained in the March 13, 2024 staff report, and on findings made during the deliberations on the request**

**OTHERS**

- Hayden Homes has discovered that the underground utilities are more costly than expected. They could go through a zoning change in the R-1 zone. At this point the City does not know what will happen, they could pull out of the subdivision.

**With no further discussion, the meeting was adjourned at the hour of 7:59 pm.**

---

Chairperson

---

City Recorder



**City of Harrisburg  
PLANNING COMMISSION**

**NOTICE OF DECISION**

**REQUEST:** The applicant requests approval of a site plan for Hot Tech Industries (LU 457-2024) to add a 13,125 sq. ft structure for the purpose of storage and light assembly.

**LOCATION:** The subject site is located on S. 2<sup>nd</sup> St., immediately south of the City’s water plant, and addressed as 810 S. 2<sup>nd</sup> St. It is also known as tax lot 00208 of Linn County Assessor’s Map 15S04W16D.

**HEARING DATE:** March 19, 2024

**ZONING:** M-2 (General Industrial)

**APPLICANT:** Mark Henrickson on behalf of  
Hot Tech Industries  
120 Oak St.  
Oakland, OR 97462  
**OWNER:** Gary & Wanda Jerritt  
4018 Coral Root Pl  
Anacortes, WA 98221

**APPEAL DEADLINE:** March 31, 2024 12:00am

**DECISION:** The Harrisburg Planning Commission conducted a public hearing on March 19, 2024, and voted to approve the request, subject to the attached conditions of approval. The Planning Commission adopted the findings contained in the Staff Report of the March 19, 2024, Planning Commission meeting, and portions of the minutes from the meeting that demonstrate support for the Planning Commission’s actions.

**APPEALS:** People with legal standing to appeal are the applicant(s) or owner(s) of the subject property, and any person who testified orally or in writing during the subject public hearing before the close of the public record. The decision may be appealed by filing a Notice of Appeal with the City Recorder at 120 Smith Street. The Notice of Appeal should be filed by the Appeal Deadline date listed above. Specific information on the

requirements for an appeal or a copy of the complete file of this land use action may be obtained at Harrisburg City Hall. There is a fee of \$1,000.00.

**EFFECTIVE DATE:** March 31, after midnight, unless an appeal has been filed with the City Recorder.

**EFFECTIVE PERIOD:** Site Design review approvals shall be effective for a period of 18-months from the date of approval. The approval shall lapse if a public improvement plan or building permit application has not been submitted within 18 months of approval; or construction on the site is in violation of the approved plan.

**MODIFICATIONS & EXTENSIONS:**

Upon written request by the applicant, the City Administrator may grant a written extension of the approval period not to exceed 18 months; provided that the applicant follows all criteria as required in HMC 19.15.070(2).

Modifications to approved plans and developments are subject to City review and approval under HMC 19.30.

  
Jeremy Moritz  
Planning Commission Vice-Chair

**RECOMMENDED CONDITIONS OF APPROVAL**

**Condition No. 1: Consistency with Plans:** Development shall comply with the plans and narrative in the applicant's proposal, except where modified by the following conditions of approval.

**Condition No. 2: Sidewalk:** Prior to occupancy being allowed, the location of a minimum 5' wide sidewalk shall be included in the final site plan, so that it connects the public sidewalk with the primary entrance of the existing structure. This sidewalk shall be well marked with paint and be visible to drivers on the property.

**Condition No. 3: Screening & Landscaping:** Prior to occupancy being allowed, the applicant/owner shall complete the screening on the fence at the front of the property, and shall include adequate landscaping in the landscaped area to provide further screening of this area. The refuse enclosure shall also be fenced as required and shown in the site plan prior to occupancy being allowed.

**Condition No. 4: OSSC Building Code Requirements:** With the submission of a Building Permit, the applicant/owner shall provide a design that has been approved by a licensed architect, who will confirm that the 15' separation between the existing and new structures meets minimum fire code requirements. The building permit will also require a fire access and water supply information sheet.

**Condition No. 5: Pedestrian Curbing:** Prior to Occupation being allowed, a curb to define a pedestrian area shall be provided at the north end of the proposed parking area, and the resulting area should be well marked for delivery trucks as well as more frequent traffic provided in the employee parking area. A pedestrian crossing area shall be painted across the driveway marking the area between the parking area and the primary entrance.

**Condition No. 6: Landscaping and Screening:** Concurrent with the submission of the building permit, the applicant/owner shall provide a revised landscaping plan showing the location of an additional 217 sq. ft. of landscaping, with the location of street trees and plants marked on the plan. If irrigation is proposed, the owner should also provide this information, and a back flow device will be required at the time of installation.

**Condition No. 7: Screening:** Prior to Occupancy of the new structure, screening of the fence must be provided. If the property applicant/owner wishes to install a taller 7' fence behind the 5' landscaping buffer, then the plans for such, as well as material used shall be shown on the landscaping or final site plan.

**Condition No. 8: Outdoor Lighting:** Concurrent with the submission of a building permit, the applicant/owner shall provide the city with specifications or drawings of the proposed outdoor lighting that meets the requirements of HMC 18.75.050.

**Condition No. 9: Automobile Parking:** Prior to occupancy of the new structure, the applicant shall supply the City with a final parking plan to scale, that shows where the drainage of the lot shall be directed. They will also show what kind of wheel stop, perimeter curbing, bollards, or other edging that they are planning on installing. Before occupancy, the parking and pedestrian walkway must be paved, the lot must be striped and marked, and whatever is planned to stop vehicles from intruding into the walkway must also be installed.

**Condition No. 10: Storm Drainage:** Concurrent with the submission of the Building Permit, the applicant/owner shall show the location of the new catch basins on the site plan. The applicant/owner must replace the 125' of storm line on the south side of the proposed structure if it is not suitable for being located under a building.

**Condition No. 11: Storm Drainage/HMC 13.30.080:** With the submission of the building permit, a preliminary grading, erosion, and sediment control plan shall be provided, and approved by the PW Director prior to issuance of the building permit.

**Condition No. 12 – Sign Requirements:** Concurrently, and included on the Building Permit, the applicant/owner shall include specifications for the proposed signs. Signs must have letters that are legible from the nearest public right of way, and display the business name and address.

**DEVELOPMENT CONCERNS**

**DEVELOPMENT CONCERN NO. 1:** Applicant/Owners should verify the depth of the current sewer line before connecting the new sewer line in order to make sure it's not too shallow to allow gravity to work correctly with their sewer system flow.

**DEVELOPMENT CONCERN NO. 2:** SDC'S for the new structure shall be due and payable at the time the building permit is paid for.

**DEVELOPMENT CONCERN NO. 3:** If a new sewer line is required due to the elevation of the existing sewer line, requiring a new sewer line tap, then a connection fee of \$225 will be due and payable at the time the building permit is paid for.





## Library Board Minutes

March 05, 2024

Chairperson: Desria Hansen  
 Vice-Chairperson: Alexandria Bennett  
 Board Members: Rian Tupua and Vacancy  
 Board Members Absent: Lori Pelkey (Excused)  
 Staff Members: Library Supervisor Cathy Nelson, City Recorder Lori Ross Librarians  
 Amanda Pelkey and Edith Carter  
 Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

### **CALL TO ORDER AND ROLL CALL by Vice-Chairperson Hansen at the hour of 5:39pm**

**CONCERNED CITIZEN(S) IN THE AUDIENCE:** Harrisburg resident and member of the Harrisburg Library Guild, Barb Shipley introduced herself to the board and asked if they have any interest in restarting the Guild. Shipley stated the board was formed over 10 years ago with the purpose of fundraising to help with the cost of a new library. Shipley would like to establish a relationship with the Library and work together.

- Hansen asked Shipley if they also support Library Programs. Shipley replied they have helped with programs in the past, but the bulk of their funds are for the future Library as they are dedicated funds.
- Shipley spoke about the Tea Party Fundraiser and asked if there was any interest in bringing in back. If so, it would require volunteers to make it happen. A. Pelkey stated they are willing to participate. A. Pelkey will share contact information for the Guild with the Board and staff.

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

- Bennett **motioned to approve the minutes from the January 2, 2024 Library Board Meeting and was seconded by** Tupua. **The motion passed by a vote of 3-0.** (Yes: Hansen, Bennett, and Tupua. No: None.)

**THE MATTER OF NOMINATING A CHAIRPERSON FOR THE LIBRARY BOARD:** No discussion.

- Bennett **motioned to appoint Hansen as the Library Board Chairperson effective March 5, 2024 and for the fiscal year 2023/2024 and was seconded**

March 05, 2024

by Tupua. **The motion passed by a vote of 3-0.** (Yes: Hansen, Bennett, and Tupua. No: None.)

- Hansen **motioned to appoint Bennett as the Library Board Vice-Chairperson effective March 5, 2024 and for fiscal year 2023/2024 and was seconded by** Tupua. **The motion passed by a vote of 3-0.** (Yes: Hansen, Bennett, and Tupua. No: None.)

#### THE MATTER OF DISCUSSING LIBRARY PROGRAMS:

- **Craft Club:** No changes. Program is going well.
- **Game Night:** Due to former Chairperson Prozialeck's move, program is on hold until a new volunteer is found. Bennett volunteered for this Thursday's program.
- **Teen Book Club:** There are three members that attend regularly.
- **Story Time:** Program is going well. The FFA program went very well.
- **Baby Story Time:** Going very well with good turnouts. Program will be moving into the HMC when they are able to due to larger attendance.
- **Lego Club:** Program is going well. They have two young helpers that assist with planning.
- **Karaoke Club:** Goes well when the patrons are in the mood.
- **Computer Class:** Pelkey stated that only one patron signed up for it. Program has been put on hold until they can find a new instructor. Nelson to reach out to local retirement centers to see if there is an interest in attending the program and Pelkey to ask the High School FFA Program about instructing the program.
- **Grief Support:** Volunteer, Cheryl Spangler read **Addendum 1** which outlined the reasons for holding the program at the H. A.R.T Center. She commented that the space at the H.A.R.T Center is not suitable for their meeting and would like for the program to be part of the Library again and they are willing to use the Jury Room if needed.
  - Volunteer Cheryl Ressler would like to have the program on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month.
  - Nelson confirmed the first program would be March 18<sup>th</sup> at 6pm and stated they would need to start using the sign-in sheets for the program.
  - Hansen confirmed they will be using the Jury Room, and they will pick up and drop off the key at City Hall.
  - Pelkey stated she would post about the program on Facebook, the Friday before.
  - Ressler commented they only have one book left for the program. Nelson asked for information about the book, and she would order additional copies.

The next meeting will be on May 7<sup>th</sup>, 2024 at 5:30pm.

**With no further discussion, the Library Board meeting adjourned at the hour of 6:26pm.**

## Grief Program

March 5,

The Grief Group has been using the Municipal Room since we started. We wanted the library to cover the group for not only a place but also so information from the library would be given out and for the financial aspect.

Our problem was the difficulty in getting access to the building. Sometimes there were other meetings that would take precedence over ours, which would lead to inconsistencies with meetings or getting the key, (for example, when the city hall is closed, who do we call to come get the door open for us if we didn't get a key on Friday.) Our things were put away in rooms we did not have access to.

Cheryll and I discussed an alternative room for easier access for meetings. It was mentioned the HART Center would let us use that room. We thought it may be easier to meet there, but still be part of the library programs. Cheryll was able to find a place for us to have access to our books and information and her own key to get in as needed. It was never planned not to be part of the library.

We have had meetings there and the space really is not suitable for our meetings. The room is cluttered, stacks of boxes that are probably too high for safety standards, the lighting is more for interviewing criminals than discussing touchy memories.

We found out not through the people in charge that the Group was no longer under the library and that they would not be giving out information or financial help because we had decided to go with HART. That surprised both of us, since there was no official meeting about what we were doing, or actually any discussion about how the meetings are going, what do we need to make the meetings better, etc.

Maggie came over to the library last year and said Michele informed her the library will be in charge of community programs. It made some sense that we would do that, since the library is not just about books anymore.

We are helping our community with this group and it has shown a lot of potential for how important it is. If someone wants to go to a grief group, it is a drive to another town. As we know, many lane and state agencies don't come to Harrisburg because they don't have access to space.

If the library is going to oversee programs, you need to up the ante and find these groups that are going to help our community. Story time and lego time is great, but we have a community that needs more. And a more regular output of information would be nice too. Kids and the librarian at the school don't know about free cards. People are excited about Rocket Language and Libby but don't hear about it.

We have that group from Albany that has been in Harrisburg showing an interest in coming and being a part of the community. We need a space for counseling and WIC, Mental Health, etc. so many things our city could have access to, because not everyone has access to Albany.

We who live here know that we are a little town and sometimes feel no hope for what is given us. Driving 20-30 miles is not an easy tasks for many people, but that doesn't mean the need is not here. And it is here even after 5pm.

Addendum 1





Personnel Committee Meeting Minutes  
February 06, 2024

**Chairperson:** Kimberly Downey, Presiding  
**Member:** Mike Caughey, Present  
**Member Absent:** Robert Boese (Excused)  
**City Staff Present:** City Administrator Michele Eldridge, Finance Officer/Deputy City Recorder Cathy Nelson, and City Recorder/Municipal Court Clerk Lori Ross  
**Meeting Location:** Harrisburg Municipal Center Located at 354 Smith St

**CALL TO ORDER AND ROLL CALL** by Chairperson Kim Downey at the hour of 6:33pm.

**CONCERNED CITIZEN(S) IN THE AUDIENCE.** None present. Report Hans Boyle with the Democrat Herald was present for the meeting.

**APPROVAL OF MINUTES**

- Caughey motioned to approve minutes from the February 7, 2023 Personnel Committee meeting as was seconded by Downey. The motion passed unanimously by a vote of 2-0. (Yes: Caughey and Downey. No: None.)

**THE MATTER OF CONSIDERING A COST-OF-LIVING SCALE FOR CITY EMPLOYEES IN 2024-2025:** Eldridge reviewed the staff report and reminded council that last year's COLI was 6.5%. Eldridge referred to page 19 of the agenda commenting that the 12-month Consumer Price Index (CPI) average for 2023 is 3.92%. Eldridge reminded Council the COLI wage increase is the only time employees at the top of their pay scale receive an increase.

- Nelson informed Council that she looks at the Federal COLA which is used for Social Security and that number is between 3% and 3.5%.
- Downey commented that she was happy staff used two different resources this year.
- Caughey was thinking about 3.5% wage increase.
- Nelson stated that she can budge for both 3% and 3.5%.
- Caughey asked if we should be looking at a higher percentage and Nelson responded that most cities are between 3% and 3.5% this year.

February 06, 2024

- Caughey motioned to ask the Finance Officer to look at a 3% to 3.5% COLI range for next year and was seconded by Downey. The motion passed unanimously by a vote of 2-0. (Yes: Caughey and Downey. No: None.)

#### THE MATTER OF DISCUSSING AN ALTERNATIVE WORK SCHEDULE FOR CITY EMPLOYEES:

- Downey motioned to table discussion for City Council and was seconded by Caughey. The motion passed unanimously by a vote of 2-0. (Yes: Downey and Caughey. No: None.)

#### THE MATTER OF THE ANNUAL EVALUATION OF THE HARRISBURG CITY

**ADMINISTRATOR:** Chairperson Downey started the meeting by reading the state statute allowing the City Administrator to have her evaluation in an Executive Session if she chooses to. Due to only receiving eight evaluations in total, the Personnel Committee decided to keep all evaluations and not discard the highest and lowest evaluations. Downey read the evaluations aloud beginning with her evaluation. Downey commented that she feels Eldridge is doing a fantastic job and a better job than she anticipated when hired. After reviewing the eight evaluations, which consisted of six City Council members, one Planning Commissioner and one City employee, the final rating calculated by Caughey, Nelson and Ross was a score of 3.6 out of 4.

- Eldridge stated that she appreciates this process and the ability to do her job. She commented that last year was challenging at times with the Water Bond Project and working with different cities to advocate on the City's behalf. Eldridge noted that a fun part of her job is all the different challenges that can come up on a daily basis. She thanked her staff for their hard work, noting they work with far less staff than other cities and it's appreciated.
- Downey stated because of her hard work this last year and a great evaluation score, we need to offer her a bonus.
- To keep the position of City Administrator competitive. Caughey would like to offer her a wage increase and for it to include the COLI increase if approved.
  - Chairperson Downey motioned to give the City Administrator a rating of 3.6 out of 4 and to forward the results of the Annual Evaluation to the City Council meeting scheduled for February 13, 2024 and
  - Motion to recommend to the City Council that the City Administrator be given a wage increase of \$5,000 for her performance in 2022/2023 with an effective date of March 1, 2024 and
  - Motion to recommend to the City Council that the City Administrator be given a cost-of-living increase if the budget allows and was seconded by Caughey. The motions were approved by a vote of 2-0. (Yes: Downey and Caughey. No: None.)
- Caughey asked if there are any changes that will need to be made to the City Administrator Employment Contract. Ross and Eldridge stated that will be addressed before City Council at the next meeting and the only changes will be the effective date and her salary change.

With no further discussion, the Personnel Committee adjourned at the hour of 7:49pm.

Report Criteria:

Case.Violation date = 04/01/2024-04/30/2024

Agency	Case Number	Citation Numbers	Violation Date	Primary Offense	Location
COBURG PD	24-T-0067	1000	04/03/2024	VIOLATING DESIGNATED SPEED 1-10 MPH	W/B ON DIAMOND HILL RD & N. 9TH ST
COBURG PD	24-T-0068	1528	04/06/2024	VIOLATING DESIGNATED SPEED 11-20 MPH	S. 6TH ST & PRICEBORO RD
LCSO	24-T-0069	225623	04/10/2024	DRIVING WHILE UNINSURED; FTR VEHICLE	699 S. 6TH ST & LASALLE ST
COHB	24-M-0033	24-M-0033	04/10/2024	FAILURE TO APPEAR ON CRIMINAL CITATION	
LCS	24-T-0070	225663	04/15/2024	DRIVING WHILE UNINSURED	100 S. 3RD ST & SMITH ST
LCS	24-T-0071	225691	04/16/2024	ILLEGAL WINDOW TINTING; DRIVE UNINSURED	340 N. 3RD ST
LCS	24-T-0072	225692	04/16/2024	ILLEGAL WINDOW TINTING	399 TERRITORIAL ST & N. 4TH ST
LCS	24-T-0073	225694	04/16/2024	ILLEGAL WINDOW TINTING; DWS; FTI IID; DRIVE UNINSURED	399 TERRITORIAL ST & N. 4TH ST
LCS	24-T-0074	225718	04/18/2024	DRIVING WHILE UNINSURED	494 N. 7TH ST
LCSO	24-T-0076	225719	04/18/2024	DWS/REVOKED; FTR VEH; ALT PLATES; DRIVE UNINSURED	347 N 6TH ST HARRISBURG
LCSO	24-V-0001	225722	04/18/2024	DOG RUNNING AT LARGE	861 N 7TH ST
LCSO	24-T-0077	225785	04/22/2024	NO OPERATORS LICENSE	155 S 3RD ST HARRISBURG
LCSO	24-T-0078	225820	04/25/2024	FAIL DRIVE RIGHT SIDE OF ROAD	850 ARROW LEAF AVE HARRISBURG

Grand Totals:

13 CITATIONS ISSUED FOR A TOTAL OF 21 OFFENSES

Code	Description	Count	Amount	GL Account
<b>Court Costs</b>				
AF	ATTORNEY FEE	4	438.53	
CF	COLLECTION FEE	8	21.45	
COSTS	COURT COSTS	18	1,788.59	
DEF-ADJUD	DEF ADJUDICATION	10	1,143.48	
LPF	LATE PAYMENT FEE	19	64.28	
PA	PAYMENT ARRANGEMENT- FEE	11	88.57	
SCF	SHOW CAUSE FEE	4	71.88	
SUSP	SUSPENSION FEE	10	48.48	
WF	WARRANT FEE	7	98.06	
Total Court Costs:		91	3,763.32	
<b>Fines</b>				
DIV	DIVERSION AGREEMENT	5	659.00	
FINE	FINE ASSESSED	2	107.34	
GBD	GUILTY BY DEFAULT	17	1,757.16	
GUILTY	FOUND GUILTY	30	1,665.47	
Total Fines:		54	4,188.97	
<b>Surcharges</b>				
COUNTY	COUNTY ASSESSMENT	14	210.08	
STATE	STATE ASSESSMENT	16	627.28	
Total Surcharges:		30	837.36	
<b>Third Party</b>				
REST	VICTIM RESTITUTION	1	50.00	
Total Third Party:		1	50.00	
Grand Totals:		176	8,839.65	







**HARRISBURG, OREGON**

**Annual Financial Report**

**June 30, 2023**

**CITY OF HARRISBURG**

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

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**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
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, 2023**

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**AUDIT REPORT**

**JUNE 30, 2023**

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**CITY OF HARRISBURG**

**AUDIT REPORT**

**JUNE 30, 2023**

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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, 2023, 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, 2023, 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 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.

**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.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 2-11, schedules of revenues, expenditures and changes in fund balances – budget and actuals on pages 60-62, and the pension and OPEB schedules on pages 63-66 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 on pages 62-64 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.

**Supplementary Information**

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 on pages 68-92 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 on pages 68-92 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.



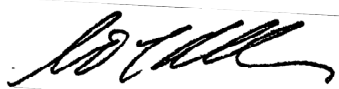
**Other Information**

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 March 21, 2024, 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 that 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.



Steve Tuchscherer, CPA  
Umpqua Valley Financial, LLC  
Roseburg, Oregon  
March 21, 2024

**MANAGEMENT'S**  
**DISCUSSION**  
**AND ANALYSIS**

**CITY OF HARRISBURG**  
**Management's Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

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, 2023. 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, 2023, are as follows:

- The City's net position increased by \$1,263,510, which represents a 7% increase from the previous year.
- The City's total revenue for the year was \$5,072,650, representing a 9% increase from the previous year. Out of this, \$3,003,361 (59.2%) came from general revenues, while \$2,069,289 (40.8%) came from program-specific revenues. Charges for services and operating grants accounted for \$1,557,730 (30.7%) and \$511,559 (10.1%) of the total program-specific revenue, and there were no capital grants received this year.
- The City had \$3,809,137 in program expenses. Of the program expenses, \$711,595 was for providing water service and \$908,693 was for providing sewer service.
- The City's current liabilities decreased by \$471,958 (51.9%) from the previous year, primarily due to a \$418,447 decrease in accounts payable.
- Among the governmental funds, the General Fund had \$1,774,463 in revenues, which primarily consisted of taxes and grants. The Street Fund had \$367,453 in revenues, which primarily consisted of intergovernmental revenues. The Harrisburg Redevelopment Agency Fund had \$519,474 in revenues, which primarily consisted of property taxes.
- Among proprietary funds, the Water Fund had \$650,284 in operating revenues, which primarily consisted of user fees. The Sewer Fund had \$797,293 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 of 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, 2023**  
**Unaudited**

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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 on pages 20-22 is 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, 2023**  
**Unaudited**

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*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 \$19,333,643 this is an increase of \$1,263,510 (7%).

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.

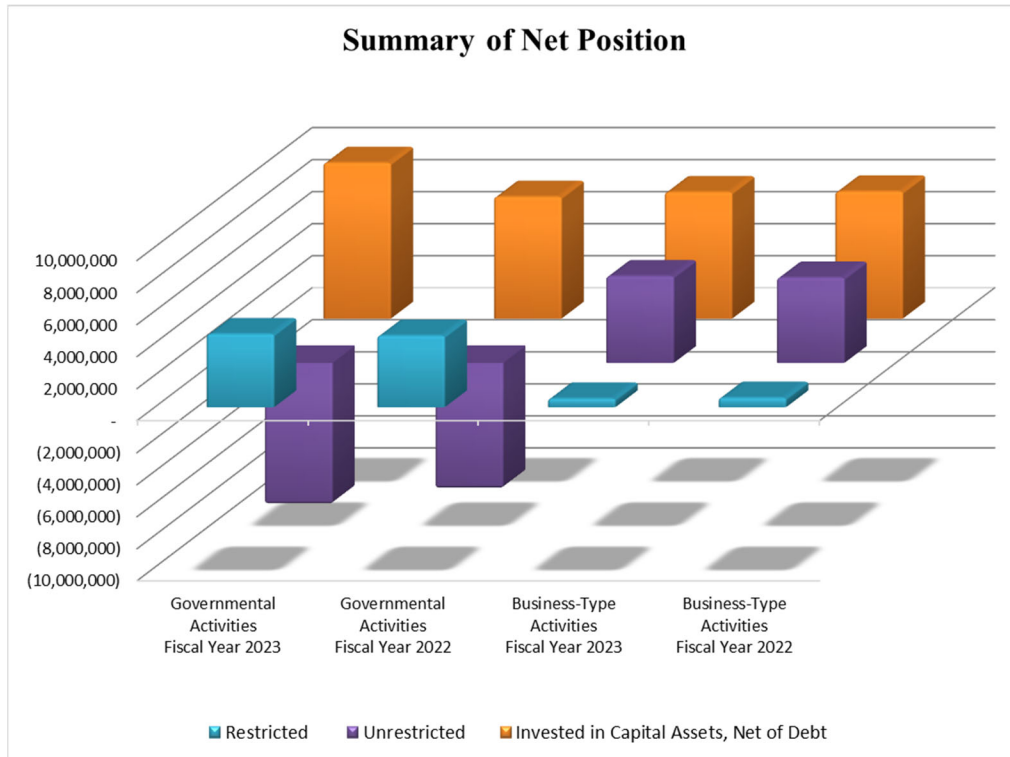
**CITY OF HARRISBURG**  
**Management’s Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

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

**Summary of Net Position**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
<b>Assets</b>						
Current and Other Assets	\$ 7,667,220	\$ 7,491,975	\$ 6,626,872	\$ 6,767,935	\$ 14,294,092	\$ 14,259,910
Capital Assets	9,742,004	9,336,152	9,835,466	9,925,588	19,577,470	19,261,740
Total Assets	17,409,224	16,828,126	16,462,338	16,693,522	33,871,562	33,521,650
<b>Deferred Outflow of Resources</b>	229,223	187,376	319,593	323,956	548,816	511,332
<b>Liabilities</b>						
Current Liabilities	322,655	793,479	114,531	115,665	437,186	909,144
Long-Term Liabilities	11,627,414	11,683,277	2,476,996	2,476,294	14,104,410	14,159,571
Total Liabilities	11,950,069	12,476,756	2,591,527	2,591,959	14,541,596	15,068,715
<b>Deferred Inflow of Resources</b>	228,087	327,650	317,051	566,484	545,138	894,134
<b>Net Position</b>						
Net Investment in Capital Assets	9,726,348	7,605,463	7,899,087	7,937,902	17,625,435	15,543,365
Restricted	4,571,085	4,468,640	542,859	593,536	5,113,944	5,062,176
Unrestricted	(8,843,502)	(7,863,006)	5,419,656	5,327,598	(3,423,846)	(2,535,408)
Total Net Position	\$ 5,453,931	\$ 4,211,097	\$ 13,861,602	\$ 13,859,036	\$ 19,315,533	\$ 18,070,135

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, 2023**  
**Unaudited**

**Changes in net position** - The City's total revenues for the fiscal year ended June 30, 2023, were \$5,072,650. The total cost of all programs and services was \$3,809,137. The following table shows a comparative analysis of government-wide revenues, expenses, and changes in net position.

	<b>Summary of Changes in Net Position</b>					
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022-23</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2021-22</b>
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 110,153	\$ 177,651	\$ 1,447,577	\$ 1,454,061	\$ 1,557,730	\$ 1,631,712
Operating Grants and Contributions	511,559	613,780	-	-	511,559	613,780
Total Program Revenues	621,712	791,431	1,447,577	1,454,061	2,069,289	2,245,492
General Revenues						
Local Sources						
Property Taxes, Franchise Fees, & Public Service Taxes	2,614,907	2,330,056	-	-	2,614,907	2,330,056
Interest & Investment Earnings	124,657	18,646	256,365	58,716	381,022	77,362
Other Revenues	7,432	-	-	-	7,432	-
Total General Revenues	2,746,996	2,348,702	256,365	58,716	3,003,361	2,407,418
Total Revenues	3,368,708	3,140,133	1,703,942	1,512,777	5,072,650	4,652,910
<b>Program Expenses</b>						
General Government	672,330	297,196	-	-	672,330	297,196
Public Safety	300,028	287,712	-	-	300,028	287,712
Public Works	505,996	398,146	-	-	505,996	398,146
Culture and Recreation	117,272	83,781	-	-	117,272	83,781
Urban Renewal Projects	160,981	4,941	-	-	160,981	4,941
Interest and Fees on Long-Term Debt	366,506	447,534	65,736	-	432,242	447,534
<b>Utility Services</b>						
Water Utilities	-	-	711,595	794,468	711,595	794,468
Sewer Utilities	-	-	908,693	836,742	908,693	836,742
Total Program Expenses	2,123,113	1,519,310	1,686,024	1,631,210	3,809,137	3,150,520
<b>Transfers</b>	3,600	(2,400)	(3,600)	2,400	-	-
<b>Change in Net Position</b>	<b>\$ 1,249,195</b>	<b>\$ 1,618,423</b>	<b>\$ 14,318</b>	<b>\$ (116,033)</b>	<b>\$ 1,263,513</b>	<b>\$ 1,502,390</b>

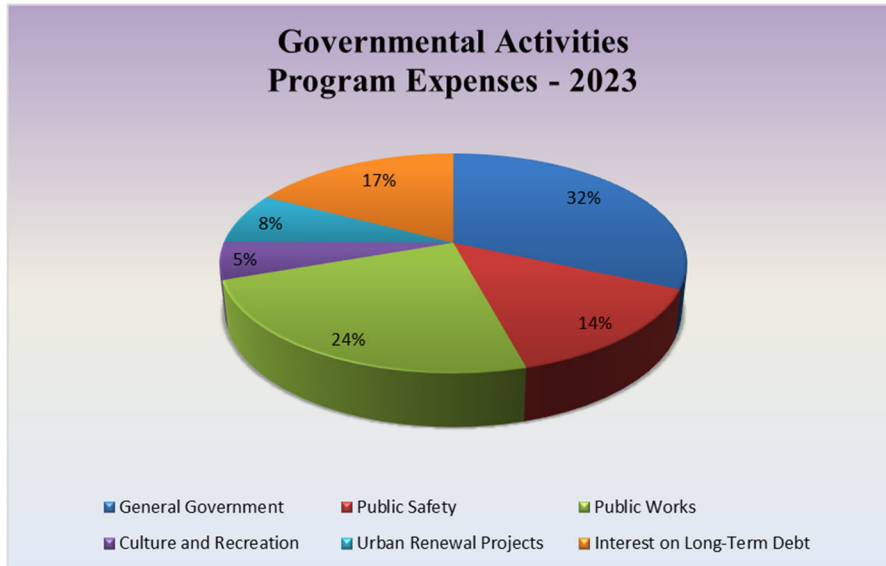
**CITY OF HARRISBURG**  
**Management's Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

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**

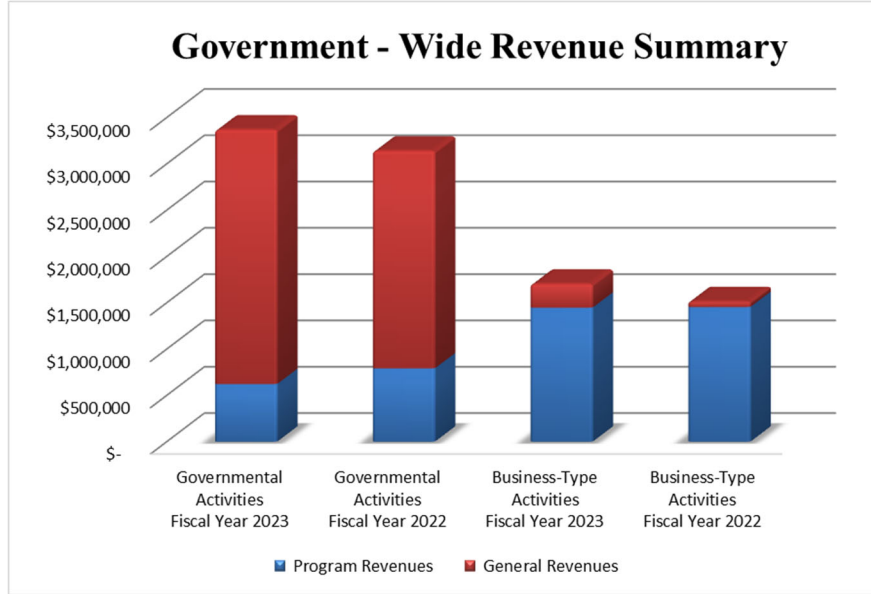
	Total Cost of Services		Net (Cost) Profit of Services	
	2022-23	2021-22	2022-23	2021-22
General Government	\$ (672,330)	\$ (297,196)	\$ (211,370)	\$ 218,089
Public Safety	(300,028)	(287,712)	(271,798)	(276,021)
Public Works	(505,996)	(398,146)	(395,843)	(258,081)
Culture and Recreation	(117,272)	(83,781)	(94,903)	(78,761)
Urban Renewal Projects	(160,981)	(4,941)	(160,981)	114,429
Interest Expense	(366,506)	(447,534)	(366,506)	(447,534)
<b>Total Program Expenses</b>	<b><u>\$(2,123,113)</u></b>	<b><u>\$(1,519,310)</u></b>	<b><u>\$(1,501,401)</u></b>	<b><u>\$ (727,879)</u></b>

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



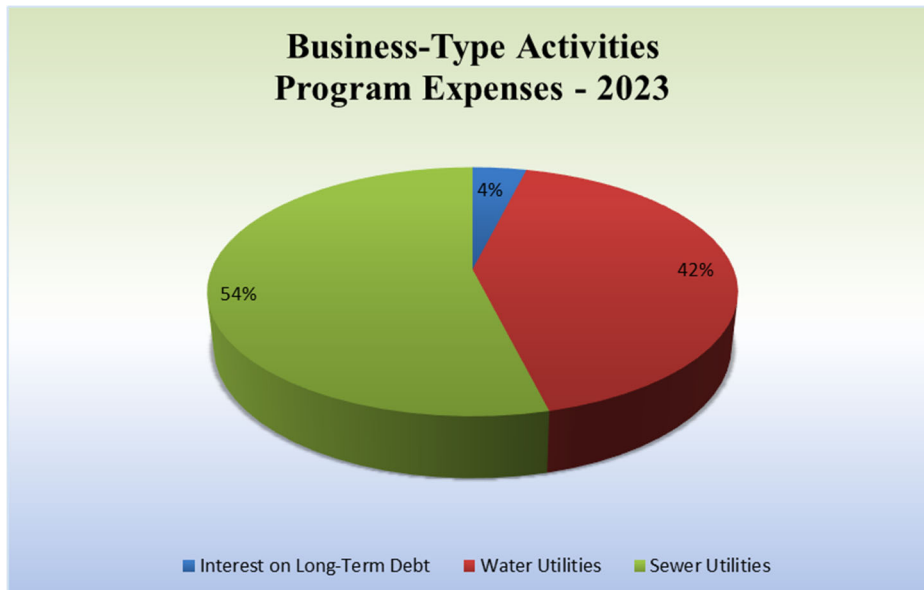
**CITY OF HARRISBURG**  
**Management’s Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

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	
	2022-23	2021-22	2022-23	2021-22
Utility Services	\$(1,620,288)	\$(1,699,046)	\$ (172,711)	\$ (244,985)
Interest on Long-Term Debt	(65,736)	-	(65,736)	-
<b>Total Program Expenses</b>	<b>\$(1,686,024)</b>	<b>\$(1,699,046)</b>	<b>\$ (238,447)</b>	<b>\$ (244,985)</b>





**CITY OF HARRISBURG**  
**Management's Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

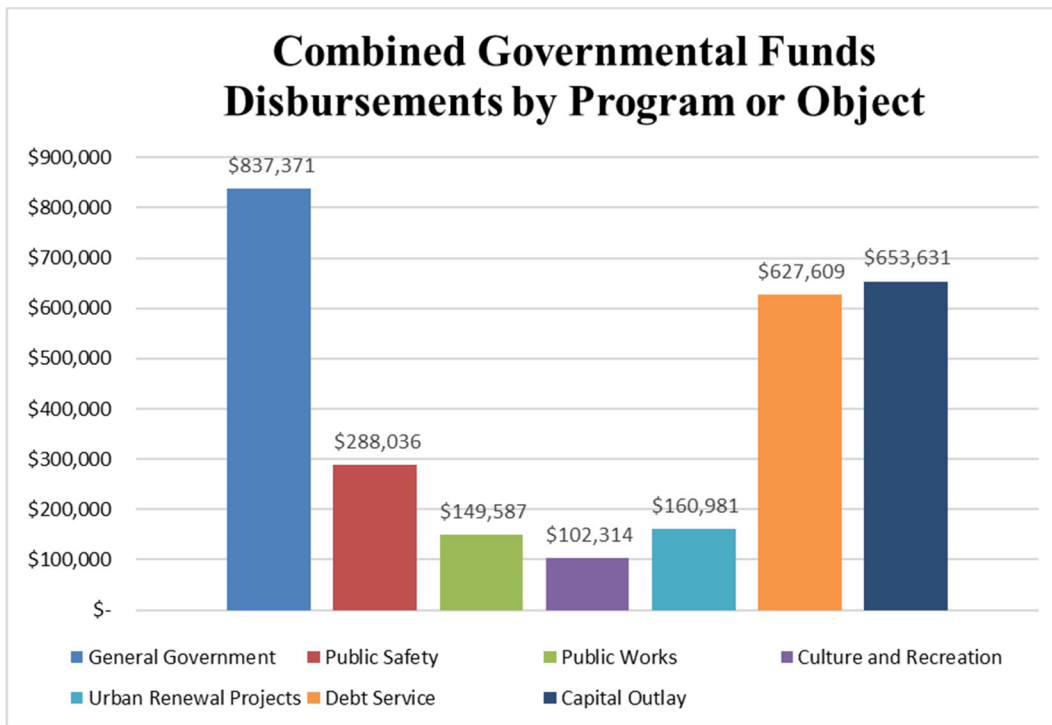
**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

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 \$ 7,225,507, an increase of \$534,571. The fund balance constitutes restricted, committed, assigned, and unassigned amounts. Of the current fund balances, \$539,331 is restricted for public works projects, \$156,029 is restricted for debt service, \$1,651,972 is restricted for capital projects, and \$2,223,753 is restricted for urban renewal projects, \$1,397,061 is committed for various programs, and \$1,257,361 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.

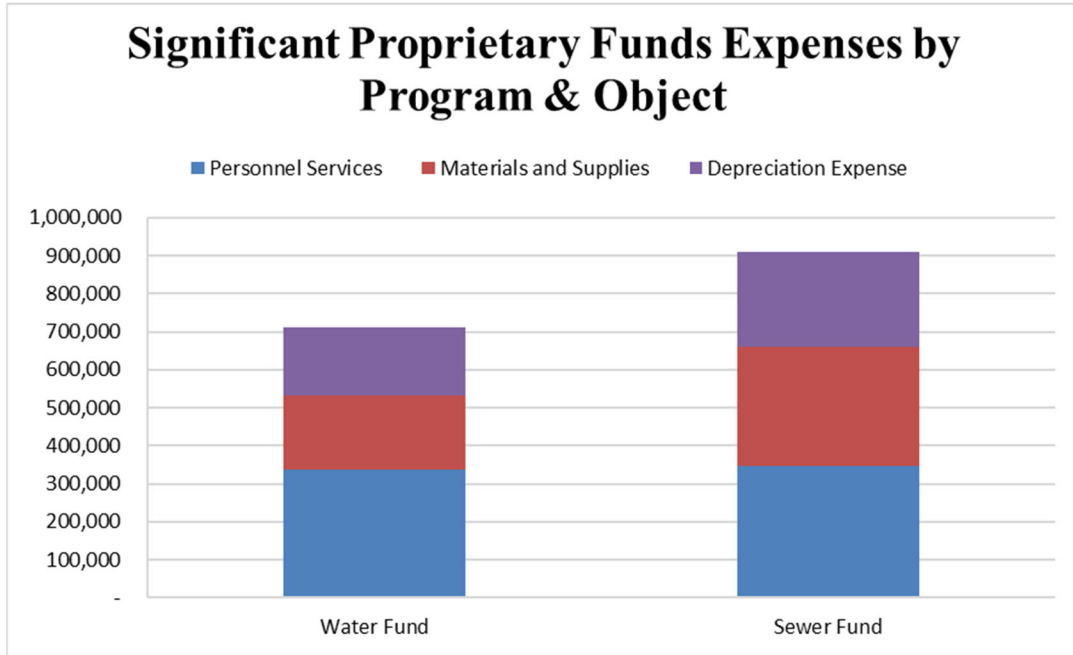


**CITY OF HARRISBURG**  
**Management's Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

***Proprietary Funds***

The City's enterprise funds reported an unrestricted net position of \$5,419,656, a decrease of \$98,841. The enterprise funds also report \$125,155 in restricted net position for debt service, \$417,704 in restricted net position for public works projects, and \$7,899,087 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 \$1,677,730 during the fiscal year. Actual resources of \$1,774,463 were available, \$96,733 more than budgeted. The General Fund expenditures budget was underspent by \$763,534. The ending fund balance was greater than what was budgeted by \$980,161 and more than the prior year by \$57,467.

The Water Fund balance decreased by \$21,803 during the fiscal year and the Sewer Fund balance decreased by \$44,794. Both funds remained within their budgeted appropriations except for the Sewer Fund's Debt Service appropriation of \$121,812 reflecting an overspending of \$4,512. The Water Fund's actual resources were \$214,008 more than budgeted. The Sewer Fund's actual resources were less than budgeted by \$19,869.

**CITY OF HARRISBURG**  
**Management's Discussion and Analysis (MD&A)**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2023, the City had invested, before net reduction for accumulated depreciation, \$33,037,682 in capital assets, including buildings, land, vehicles, water and sewer utility systems, construction in progress, and other equipment. This amount represents an increase of \$1,168,571 from the prior year primarily due to additions being higher than deletions. In the governmental activities, there were \$2,136,541 of additions and \$1,730,689 of deletions in the current year and in the enterprise funds, there were \$2,804,698 of additions and \$2,894,820 of deletions.

Total depreciation expense for the year was \$852,842; of which \$424,315 is associated with general government activities, \$179,411 from water utilities, and \$249,116 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, 2023, the City had a total long-term debt outstanding of \$11,995,000. The principal paid on existing debt was \$255,000, and the interest paid on the debt amounted to \$493,862. 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 2023-24 budget. The City's budget for the fiscal year ending June 30, 2024, is \$16,356,430, representing an overall decrease of \$272,109 when compared with the current fiscal year. There were 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 \$2,592,470, \$1,784,755, \$6,153,040, and \$1,228,050. The total unappropriated and reserved amounts total \$1,397,185.

The Harrisburg Redevelopment Agency budget for the fiscal year ending June 30, 2023, is \$2,454,551, representing an overall increase of \$39,436 when compared with the current fiscal year. The HRA's total appropriation amount for 2023-23 will be \$2,188,151. The remaining \$266,400 is unappropriated and reserved.

BE IT FURTHER RESOLVED that the following property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-2024:

1. At the rate of \$3.1875 per \$1000 of assessed value for permanent rate tax
2. In the amount of \$446,321 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**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS:</b>			
Current Assets:			
Cash and Investments	\$ 6,835,460	\$ 6,323,903	\$ 13,159,363
Receivables	527,464	105,537	633,001
Inventory	-	60,528	60,528
Deposits	141,906	-	141,906
Total Current Assets	<u>7,504,830</u>	<u>6,489,968</u>	<u>13,994,798</u>
Restricted Assets:			
Sinking Funds for Debt Service	156,029	125,155	281,184
Net OPEB Asset (RHIA)	6,361	11,749	18,110
Total Restricted Assets	<u>162,390</u>	<u>136,904</u>	<u>299,294</u>
Capital Assets:			
Land and Construction In Progress	536,094	1,921,620	2,457,714
Depreciable Assets, Net of Depreciation	9,205,910	7,913,846	17,119,756
Total Capital Assets, Net of Depreciation	<u>9,742,004</u>	<u>9,835,466</u>	<u>19,577,470</u>
<b>Total Assets</b>	<b><u>17,409,224</u></b>	<b><u>16,462,338</u></b>	<b><u>33,871,562</u></b>
<b>DEFERRED OUTFLOW OF RESOURCES:</b>			
Pension Related Deferrals	228,196	317,200	545,396
OPEB Related Deferrals - RHIA	92	1,094	1,186
OPEB Related Deferrals - CIS	935	1,299	2,234
<b>Total Deferred Outflows of Resources</b>	<b><u>229,223</u></b>	<b><u>319,593</u></b>	<b><u>548,816</u></b>
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	43,973	-	43,973
Payroll Payable	109,223	-	109,223
Accrued Compensated Absences	33,949	23,592	57,541
Interest Payable	22,521	4,255	26,776
Deposits	2,989	36,684	39,673
Current Portion of Long-Term Liabilities:			
Bonds Payable	110,000	50,000	160,000
Total Current Liabilities	<u>322,655</u>	<u>114,531</u>	<u>437,186</u>
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	11,202,522	1,886,379	13,088,901
Net Pension Liability	408,563	567,918	976,481
Net OPEB Obligation - CIS	16,329	22,699	39,028
Total Long-Term Liabilities	<u>11,627,414</u>	<u>2,476,996</u>	<u>14,104,410</u>
<b>Total Liabilities</b>	<b><u>11,950,069</u></b>	<b><u>2,591,527</u></b>	<b><u>14,541,596</u></b>
<b>DEFERRED INFLOW OF RESOURCES:</b>			
Pension Related Deferrals	221,336	307,666	529,002
OPEB Related Deferrals - RHIA	1,786	2,483	4,269
OPEB Related Deferrals - CIS	4,965	6,902	11,867
<b>Total Deferred Inflow of Resources</b>	<b><u>228,087</u></b>	<b><u>317,051</u></b>	<b><u>545,138</u></b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	9,726,348	7,899,087	17,625,435
Restricted for:			
Net Pension Asset	6,361	11,749	18,110
Debt Service	156,029	125,155	281,184
Public Works	539,331	417,704	957,035
Capital Projects	1,651,972	-	1,651,972
Urban Renewal Projects	2,223,753	-	2,223,753
Unrestricted	(8,843,502)	5,419,656	(3,423,846)
<b>Total Net Position</b>	<b><u>\$ 5,460,292</u></b>	<b><u>\$ 13,873,351</u></b>	<b><u>\$ 19,333,643</u></b>

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



**CITY OF HARRISBURG**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**

	<u>(Expenses)</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>					
General Government	\$ (672,330)	\$ -	\$ 460,960	\$ -	\$ (211,370)
Public Safety	(300,028)	-	28,230	-	(271,798)
Public Works	(505,996)	110,153	-	-	(395,843)
Culture and Recreation	(117,272)	-	22,369	-	(94,903)
Urban Renewal Projects	(160,981)	-	-	-	(160,981)
Interest and Fees Expense	(366,506)	-	-	-	(366,506)
<b>Total Governmental Activities</b>	<b>\$ (2,123,113)</b>	<b>\$ 110,153</b>	<b>\$ 511,559</b>	<b>\$ -</b>	<b>\$ (1,501,401)</b>
<b><u>BUSINESS-TYPE ACTIVITIES:</u></b>					
Water Utilities	\$ (711,595)	\$ 650,284	\$ -	\$ -	\$ (61,311)
Sewer Utilities	(908,693)	797,293	-	-	(111,400)
Interest on Long-Term Debt	(65,736)	-	-	-	(65,736)
<b>Total Business-type Activities</b>	<b>\$ (1,686,024)</b>	<b>\$ 1,447,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (238,447)</b>
<b>Total Primary Government</b>	<b>\$ (3,809,137)</b>	<b>\$ 1,557,730</b>	<b>\$ 511,559</b>	<b>\$ -</b>	<b>\$ (1,739,848)</b>

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b><u>CHANGES IN NET POSITION:</u></b>			
<b>Net (expense) revenue</b>	\$ (1,501,401)	\$ (238,447)	\$ (1,739,848)
General Revenues:			
Property Taxes, levied for general purposes	815,503	-	815,503
Property Taxes, levied for debt service	434,467	-	434,467
Property Taxes, levied for urban renewal programs	459,303	-	459,303
Intergovernmental Tax Turnovers	492,179	-	492,179
Franchise Taxes	358,344	-	358,344
Other Taxes and Assessments	55,111	-	55,111
Interest and Investment Earnings	124,657	256,365	381,022
Other Revenue	7,432	-	7,432
Subtotal - General Revenues	2,746,996	256,365	3,003,361
Interfund Transfers	3,600	(3,600)	-
Total general revenues, special items, and transfers	2,750,596	252,765	3,003,361
Change in Net Position	1,249,195	14,318	1,263,513
Net Position, July 1, 2022	4,211,097	13,859,033	18,070,130
<b>Net Position, June 30, 2023</b>	<b>\$ 5,460,292</b>	<b>\$ 13,873,351</b>	<b>\$19,333,643</b>

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

**BASIC FINANCIAL**  
**STATEMENTS**

**Governmental Fund**  
**Financial Statements**

**CITY OF HARRISBURG**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

For the Fiscal Year Ended June 30, 2023

	<b>Component Unit</b>					<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Street Fund</b>	<b>Debt Service Fund</b>	<b>Harrisburg Redevelopment Agency Fund</b>	<b>Other Governmental Funds</b>	
<b>ASSETS:</b>						
Cash and Investments	\$ 1,365,241	\$ 539,331	\$ 152,493	\$ 2,029,847	\$ 2,904,577	\$ 6,991,489
Receivables:						
Accounts, net	321	-	-	-	6,091	6,412
Assessments	-	100,609	-	-	86,036	186,645
Property Tax	31,962	-	16,942	19,107	-	68,011
Loans	37,753	-	-	228,643	-	266,396
Deposits	2,989	-	-	-	138,917	141,906
<b>Total Assets</b>	<b>\$1,438,266</b>	<b>\$639,940</b>	<b>\$169,435</b>	<b>\$ 2,277,597</b>	<b>\$ 3,135,621</b>	<b>\$ 7,660,859</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$ 43,421	\$ -	\$ -	\$ -	\$ 552	\$ 43,973
Payroll Payable	109,223	-	-	-	-	109,223
Deposits	2,989	-	-	-	-	2,989
<b>Total Liabilities</b>	<b>155,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552</b>	<b>156,185</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Delinquent Property Tax Revenue Not Available	25,272	-	13,406	15,125	-	53,803
Unavailable Revenue from Loans	-	-	-	38,719	-	38,719
Uncollected Assessments	-	100,609	-	-	86,036	186,645
<b>Total Deferred Inflows of Resources</b>	<b>25,272</b>	<b>100,609</b>	<b>13,406</b>	<b>53,844</b>	<b>86,036</b>	<b>279,167</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Debt Service	-	-	156,029	-	-	156,029
Capital Projects	-	-	-	-	1,651,972	1,651,972
Urban Renewal Projects	-	-	-	2,223,753	-	2,223,753
Public Works	-	539,331	-	-	-	539,331
Committed for:						
Parks and Recreation Programs	-	-	-	-	46,702	46,702
Community Development Projects	-	-	-	-	117,184	117,184
Public Works	-	-	-	-	305,785	305,785
Equipment Acquisition	-	-	-	-	927,390	927,390
Unassigned	1,257,361	-	-	-	-	1,257,361
<b>Total Fund Balances</b>	<b>1,257,361</b>	<b>539,331</b>	<b>156,029</b>	<b>2,223,753</b>	<b>3,049,033</b>	<b>7,225,507</b>
<b>Total Liabilities, Deferred Inflows of Resources &amp; Fund Balances</b>	<b>\$1,438,266</b>	<b>\$639,940</b>	<b>\$169,435</b>	<b>\$ 2,277,597</b>	<b>\$ 3,135,621</b>	<b>\$ 7,660,859</b>

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

**CITY OF HARRISBURG**

**RECONCILIATION OF THE BALANCE SHEET -- GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

**For the Fiscal Year Ended June 30, 2023**

**Total Fund Balances - Governmental Funds** \$ 7,225,507

**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 -	\$ 13,743,192	
The accumulated depreciation is -	<u>(4,001,188)</u>	
Net Value of Assets		9,742,004

Net OPEB and pension assets/liabilities reported in governmental activities are not financial resources and therefore are not reported in the governmental funds. (418,531)

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

Property Taxes	53,803	
Loan Revenue	38,719	
Assessments	<u>186,645</u>	
		279,167

Deferred inflows and outflows of pension contributions and earnings are not reported in the governmental funds

Net Pension and OPEB Related Deferrals		1,136
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Interest Payable is not recorded in the governmental funds: (22,521)

Accrued Compensated Absences are not recorded in the governmental funds: (33,949)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds. (11,312,522)

**Net Position of Governmental Activities** \$ 5,460,291

**CITY OF HARRISBURG**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Component Unit</b>					<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Street Fund</b>	<b>Debt Service Fund</b>	<b>Harrisburg Redevelopment Agency Fund</b>	<b>Other Governmental Funds</b>	
<b><u>REVENUES:</u></b>						
Taxes and Assessments	\$ 729,638	\$ -	\$ 434,467	\$ 459,303	\$ 67,657	\$ 1,691,065
Intergovernmental	134,147	355,452	-	-	2,580	492,179
Franchise Taxes	358,344	-	-	-	-	358,344
Licenses & Permits	7,432	-	-	-	-	7,432
Charges for Service	-	-	-	-	110,153	110,153
Fines and Forfeitures	55,111	-	-	-	-	55,111
Investment Revenue	13,063	11,401	3,444	60,171	36,578	124,657
Grants	461,021	-	-	-	-	461,021
Other Revenue	15,707	600	-	-	34,231	50,538
<b>Total Revenues</b>	<b>1,774,463</b>	<b>367,453</b>	<b>437,911</b>	<b>519,474</b>	<b>251,199</b>	<b>3,350,500</b>
<b><u>EXPENDITURES:</u></b>						
Current Operating:						
General Government	771,464	-	-	-	65,907	837,371
Public Safety	288,036	-	-	-	-	288,036
Public Works	-	109,125	-	-	40,462	149,587
Culture and Recreation	20,000	-	-	-	82,314	102,314
Urban Renewal Projects	-	-	-	160,981	-	160,981
Debt Service						
Principal	-	-	90,000	120,000	-	210,000
Interest and Fees	-	-	327,762	89,847	-	417,609
Capital Outlay	42,496	167,544	-	2,253	441,338	653,631
Contingency	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,121,996</b>	<b>276,669</b>	<b>417,762</b>	<b>373,081</b>	<b>630,021</b>	<b>2,819,529</b>
Excess (Deficiency) of Revenues Over Expenditures	652,467	90,784	20,149	146,393	(378,822)	530,971
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Interfund Transfers In	-	170,000	-	-	454,900	624,900
Interfund Transfers (Out)	(595,000)	(26,300)	-	-	-	(621,300)
Total Other Financing Sources (Uses)	(595,000)	143,700	-	-	454,900	3,600
<b>Net Change in Fund Balances</b>	<b>57,467</b>	<b>234,484</b>	<b>20,149</b>	<b>146,393</b>	<b>76,078</b>	<b>534,571</b>
Fund Balances - July 1, 2022	1,199,894	304,847	135,880	2,077,360	2,972,954	6,690,935
<b>Fund Balances - June 30, 2023</b>	<b>\$ 1,257,361</b>	<b>\$ 539,331</b>	<b>\$ 156,029</b>	<b>\$ 2,223,753</b>	<b>\$ 3,049,032</b>	<b>\$ 7,225,506</b>

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  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**For the Fiscal Year Ended June 30, 2023**

**Net Changes in Fund Balances - Total Governmental Funds** \$ 534,571

**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	\$ 830,167	
Less current year depreciation	<u>\$ (424,315)</u>	
		405,852

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:

Property Taxes	18,208	
		18,208

Expense accruals in the governmental funds do not include all accrued interest expense payable.

The change in interest payable from the prior year to the current year is reconciled here.

(2,162)

Changes to vacation payable are reported as a change in expenses

(6,426)

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>210,000</u>	
		210,000

Prepaid expenses were originally reported in the governmental funds as an expenditure. In the Statement of Activities the amount to be charged each year as an expense over the estimated expense incurred to pay the obligation is amortized, rather than expensed at the time of the prepayment.

Amount of current year amortization - Bond Premium		53,265
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Adjustment for pension costs on accrued basis

35,887

**Change in Net Position of Governmental Activities**

**\$ 1,249,195**

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

**BASIC FINANCIAL**  
**STATEMENTS**

**Proprietary Fund**  
**Financial Statements**

**CITY OF HARRISBURG**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Total Enterprise Funds</b>
<b><u>ASSETS:</u></b>			
Current Assets:			
Cash and Investments	\$ 5,787,569	\$ 536,334	\$ 6,323,903
Receivables	43,259	62,278	105,537
Inventory	55,472	5,056	60,528
Total Current Assets	5,886,300	603,668	6,489,968
Restricted Assets:			
Sinking Funds for Debt Service	-	125,155	125,155
Net OPEB Asset (RHIA)	4,422	7,327	11,749
Total Restricted Assets	4,422	132,482	136,904
Capital Assets:			
Land and Construction In Progress	1,473,423	448,197	1,921,620
Depreciable Assets, Net of Depreciation	4,065,699	3,848,147	7,913,846
Total Capital Assets	5,539,122	4,296,344	9,835,466
<b>Total Assets</b>	<b>11,429,844</b>	<b>5,032,494</b>	<b>16,462,338</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	158,638	158,562	317,200
OPEB Related Deferrals - RHIA	1,030	64	1,094
OPEB Related Deferrals - CIS	650	649	1,299
<b>Total Deferred Outflow of Resources</b>	<b>\$ 160,318</b>	<b>\$ 159,275</b>	<b>\$ 319,593</b>
<b><u>LIABILITIES:</u></b>			
Current Liabilities:			
Accrued Compensated Absences	11,796	11,796	23,592
Interest Payable	-	4,255	4,255
Customer Deposits	18,645	18,039	36,684
Current Portion of Long-Term Liabilities:			
Bond Payable	-	50,000	50,000
Total Current Liabilities	30,441	84,090	114,531
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	-	1,886,379	1,886,379
Net Pension Liability	284,027	283,891	567,918
Net OPEB Obligation - CIS	11,352	11,347	22,699
Total Long-Term Liabilities	295,379	2,181,617	2,476,996
<b>Total Liabilities</b>	<b>325,820</b>	<b>2,265,707</b>	<b>2,591,527</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	153,870	153,796	307,666
OPEB Related Deferrals - RHIA	1,242	1,241	2,483
OPEB Related Deferrals - CIS	3,452	3,450	6,902
<b>Total Deferred Inflow of Resources</b>	<b>\$ 158,564</b>	<b>\$ 158,487</b>	<b>\$ 317,051</b>
<b><u>NET POSITION:</u></b>			
Net Investment in Capital Assets	5,539,122	2,359,965	7,899,087
Restricted for Debt Service	-	125,155	125,155
Restricted for Public Works	195,750	221,954	417,704
Restricted for Net Pension Asset	4,422	7,327	11,749
Unrestricted	5,366,483	53,173	5,419,656
<b>Total Net Position</b>	<b>\$ 11,105,777</b>	<b>\$ 2,767,574</b>	<b>\$ 13,873,351</b>

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

**CITY OF HARRISBURG**  
**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total Enterprise Funds</u>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services & Fees	\$ 621,656	\$ 786,923	\$ 1,408,579
Other Revenue	28,628	10,370	38,998
<b>Total Operating Revenues</b>	<b>650,284</b>	<b>797,293</b>	<b>1,447,577</b>
<b><u>OPERATING EXPENSES:</u></b>			
Personnel Services	336,250	346,731	682,981
Materials and Supplies	195,934	312,847	508,781
Depreciation Expense	179,411	249,115	428,526
<b>Total Operating Expenses</b>	<b>711,595</b>	<b>908,693</b>	<b>1,620,288</b>
<b>Operating Income (Loss)</b>	<b>(61,311)</b>	<b>(111,400)</b>	<b>(172,711)</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>			
Investment Revenue	244,053	12,312	256,365
Interest Expense	-	(65,736)	(65,736)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>244,053</b>	<b>(53,424)</b>	<b>190,629</b>
Income Before Other Revenues, Expenses, and Transfers	182,742	(164,824)	17,918
<b><u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u></b>			
Transfers to Other Funds	(49,300)	(49,300)	(98,600)
Transfers from Other Funds	42,000	53,000	95,000
<b>Total Capital Contributions and Transfers</b>	<b>(7,300)</b>	<b>3,700</b>	<b>(3,600)</b>
Changes in Net Position	175,442	(161,124)	14,318
Net Position, July 1, 2022	10,930,335	2,928,698	13,859,033
<b>Net Position, June 30, 2023</b>	<b>\$ 11,105,777</b>	<b>\$ 2,767,574</b>	<b>\$ 13,873,351</b>

**CITY OF HARRISBURG**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total Enterprise Funds</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>			
Cash Received from User Charges	\$ 646,438	\$ 798,914	\$ 1,446,973
Cash Payments for Employee Services	(438,892)	(437,116)	(865,847)
Cash Payments to Suppliers	(198,787)	(312,822)	(511,609)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>8,759</b>	<b>48,976</b>	<b>57,735</b>
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</u></b>			
Transfer to Other Funds	(49,300)	(49,300)	(98,600)
Transfer from Other Funds	42,000	53,000	95,000
<b>Net Cash Provided (Used) by Non-capital Financing Activities</b>	<b>(7,300)</b>	<b>3,700</b>	<b>(3,600)</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>			
Acquisition of Capital Assets	(287,799)	(50,606)	(338,405)
Principal Paid on Long Term Debt	-	(45,000)	(45,000)
Interest and Fees Paid on Long Term Debt	-	(72,300)	(72,300)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(287,799)</b>	<b>(167,906)</b>	<b>(455,705)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>			
Investment Income	244,053	12,312	256,365
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>244,053</b>	<b>12,312</b>	<b>256,365</b>
Cash and Cash Equivalents at July 1, 2022	5,829,855	764,408	6,594,263
<b>Cash and Cash Equivalents at June 30, 2023</b>	<b>\$ 5,787,568</b>	<b>\$ 661,490</b>	<b>\$ 6,449,058</b>
<b><u>Reconciliation of income (loss) from operations</u></b>			
<b><u>to net cash provided (used) by operating activities:</u></b>			
Income (loss) from operations	\$ (61,311)	\$ (111,400)	\$ (172,711)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:			
Depreciation	179,411	249,115	428,526
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(2,297)	3,121	824
Increase (decrease) in deposits	(1,549)	(1,500)	(3,049)
Increase (decrease) in payables	(2,853)	25	(2,828)
Increase (decrease) in pension related accounts	(102,642)	(90,385)	(193,027)
<b>Net cash provided (used) by operating activities</b>	<b>\$ 8,759</b>	<b>\$ 48,976</b>	<b>\$ 57,735</b>

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



**BASIC FINANCIAL**  
**STATEMENTS**

**Notes to the Basic**  
**Financial Statements**

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 financial statements of the City have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP Statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the city receives value without giving equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis of accounting revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the city funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the city’s policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The city considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, interest, and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when the cash is received by the government and is recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the “susceptible to accrual” criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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

Measurement Focus/Basis of Accounting (Cont.)

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. The principal operating revenues of the city’s Sewer and Water Funds are charges to customers for sales and services. These funds also recognize fees intended to recover the cost of connecting new customers to the city’s utility systems as operating revenue. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budgeting

A budget is prepared for each city fund in accordance with the modified accrual basis of accounting and legal requirements set forth 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 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 by 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.



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 receivables 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 consist 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 (expense/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 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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, 2023, the City had sinking funds for debt service of \$273,302 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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, 2023.
- 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, 2023.
- 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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, 2023, the reported amount of the City's deposits was \$572,316 and the bank balance was \$525,574. 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, banker'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, 2023, the City's investment in the Oregon State Treasurer's Local Government Investment Pool (LGIP) was unrated.

As of June 30, 2023, 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)	<u>\$ 13,092,783</u>	N/A
Total Investments	<u><u>\$ 13,092,783</u></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, 2023:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Accounts, net	\$ 6,412	\$ 105,537
Assessments	186,645	-
Property Tax	68,011	-
Loans	266,396	-
Total	<u><u>\$ 527,464</u></u>	<u><u>\$ 105,537</u></u>



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**CAPITAL ASSETS:**

The following is a summary of governmental capital asset activity for the fiscal year ended June 30, 2023:

**Depreciable Assets Schedule  
For the Fiscal Year Ended June 30, 2023**

<b>Governmental Activities</b>	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
<b>Assets not being depreciated:</b>				
Land	\$ 520,438	\$ -	\$ -	\$ 520,438
Construction in Progress	1,730,689	15,656	1,730,689	15,656
<b>Total</b>	<b>2,251,127</b>	<b>15,656</b>	<b>1,730,689</b>	<b>536,094</b>
<b>Assets being depreciated:</b>				
Land Improvement	651,697	-	-	651,697
Building and Building Improvement	1,178,448	10,269	-	1,188,717
Machinery and Equipment	685,771	-	-	685,771
Infrastructure	8,145,981	2,534,931	-	10,680,912
<b>Total Depreciable Assets</b>	<b>10,661,898</b>	<b>2,545,200</b>	<b>-</b>	<b>13,207,098</b>
<b>Less: Accumulated Depreciation</b>				
Land Improvement	378,260	24,575	-	402,834
Building and Building Improvement	432,665	26,745	-	459,410
Machinery and Equipment	445,731	38,334	-	484,065
Infrastructure	2,320,217	334,661	-	2,654,879
<b>Total Accumulated Depreciation</b>	<b>3,576,873</b>	<b>424,315</b>	<b>-</b>	<b>4,001,188</b>
<b>Net Value of Capital Assets Being Depreciated</b>	<b>7,085,025</b>	<b>2,120,885</b>	<b>-</b>	<b>9,205,910</b>
<b>Total Governmental Activities -- Net Value of Capital Assets</b>	<b>\$ 9,336,152</b>	<b>\$ 2,136,541</b>	<b>\$ 1,730,689</b>	<b>\$ 9,742,004</b>

**Depreciation expense was charged to the functions of governmental activities as follows:**

General Government	\$ 18,747
Public Safety	11,992
Public Works	364,671
Culture and Recreation	28,905
<b>Total Depreciation Expense</b>	<b>\$ 424,315</b>

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**CAPITAL ASSETS (Cont.):**

The following is a summary of business-type capital asset activity for the fiscal year ended June 30, 2023:

**Depreciable Assets Schedule  
For the Fiscal Year Ended June 30, 2023**

<b>Business-Type Activities</b>	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
<b>Assets not being depreciated:</b>				
Land	\$ 533,872	\$ -	\$ -	\$ 533,872
Construction in Progress	3,868,461	414,107	2,894,820	1,387,748
<b>Total</b>	<b>4,402,333</b>	<b>414,107</b>	<b>2,894,820</b>	<b>1,921,620</b>
<b>Assets being depreciated:</b>				
Utility Systems	13,890,815	2,819,118	-	16,709,933
Machinery and Equipment	662,938	-	-	662,938
<b>Total Depreciable Assets</b>	<b>14,553,753</b>	<b>2,819,118</b>	<b>-</b>	<b>17,372,871</b>
<b>Less: Accumulated Depreciation</b>				
Utility Systems	8,520,332	389,463	-	8,909,795
Machinery and Equipment	510,166	39,064	-	549,230
<b>Total Accumulated Depreciation</b>	<b>9,030,497</b>	<b>428,527</b>	<b>-</b>	<b>9,459,025</b>
<b>Net Value of Capital Assets Being Depreciated</b>	<b>5,523,255</b>	<b>2,390,591</b>	<b>-</b>	<b>7,913,846</b>
<b>Total Business-Type Activities -- Net Value of Capital Assets</b>	<b>\$ 9,925,589</b>	<b>\$ 2,804,698</b>	<b>\$ 2,894,820</b>	<b>\$ 9,835,466</b>
<b>Total Net Value of Capital Assets of Primary Government</b>	<b>\$ 19,261,741</b>	<b>\$ 4,941,238</b>	<b>\$ 4,625,509</b>	<b>\$ 19,577,470</b>

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

Water	\$ 179,411
Sewer	249,116
<b>Total Depreciation Expense</b>	<b>\$ 428,527</b>

**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**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 a 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, 2023**

<b><u>Governmental Long-Term Debt</u></b>	<b>Outstanding Balance July 1, 2022</b>	<b>Reductions/ Adjustments</b>	<b>Interest Paid</b>	<b>Outstanding Balance June 30, 2023</b>	<b>Due Within One Year</b>
<b>Bonds Payable:</b>					
General Obligation Refunding Bond, Series 2017	\$ 760,000	\$ 35,000	\$ 28,550	\$ 725,000	\$ 35,000
Full Faith and Credit Project Bond, Series 2017 - HRA Development Projects	2,405,000	120,000	93,800	2,285,000	125,000
General Obligation Bonds, Series 2019	<u>7,255,000</u>	<u>55,000</u>	<u>299,212</u>	<u>7,200,000</u>	<u>70,000</u>
<b>Total Bonds Payable</b>	<u>10,420,000</u>	<u>210,000</u>	<u>421,562</u>	<u>10,210,000</u>	<u>230,000</u>
<b>Total Governmental Long-Term Debt</b>	<u>10,420,000</u>	<u>210,000</u>	<u>421,562</u>	<u>10,210,000</u>	<u>230,000</u>
<b>Bond Issuance Premiums</b>	<u>1,155,787</u>	<u>53,265</u>	<u>-</u>	<u>1,102,522</u>	<u>-</u>
<b>Governmental Long-Term Debt net of Unamortized Premiums</b>	<u>11,575,787</u>	<u>263,265</u>	<u>421,562</u>	<u>11,312,522</u>	<u>230,000</u>
	<b>Outstanding Balance July 1, 2022</b>	<b>Reductions/ Adjustments</b>	<b>Interest Paid</b>	<b>Outstanding Balance June 30, 2023</b>	<b>Due Within One Year</b>
<b><u>Business-Type Long-Term Debt</u></b>					
<b>Bonds Payable:</b>					
Full Faith and Credit Refunding Bond, Series 2017	<u>1,830,000</u>	<u>45,000</u>	<u>72,300</u>	<u>1,785,000</u>	<u>50,000</u>
<b>Total Business-Type Long-Term Debt</b>	<u>1,830,000</u>	<u>45,000</u>	<u>72,300</u>	<u>1,785,000</u>	<u>50,000</u>
<b>Bond Issuance Premiums</b>	<u>157,686</u>	<u>6,307</u>	<u>-</u>	<u>151,379</u>	<u>-</u>
<b>Business-Type Long-Term Debt net of Unamortized Premiums</b>	<u>\$ 1,987,686</u>	<u>\$ 51,307</u>	<u>\$ 72,300</u>	<u>\$ 1,936,379</u>	<u>\$ 50,000</u>

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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
2024	\$ 280,000	\$ 487,863	\$ 767,863
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 - 2033	2,310,000	1,948,813	4,258,813
2034 - 2038	2,995,000	1,418,613	4,413,613
2039 - 2043	2,840,000	839,413	3,679,413
2044 - 2048	2,220,000	191,275	2,411,275
Total	<u>\$ 11,995,000</u>	<u>\$ 6,719,875</u>	<u>\$ 18,714,875</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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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. It may be selected 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.

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, (\$210,582 as of January 1, 2022). This amount is indexed annually to the Consumer Price Index (CPI).



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 \$3,333/month in House Bill 2906 as of June 2021), 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.

# CITY OF HARRISBURG

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### 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 (\$210,582 as of January 1, 2022). 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 \$3,333/mSouth in House Bill 2906 as of June 2021), 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 salary, currently contributed to the IAP, (whether paid by the member or employer) will start going into their EPSA. The remaining 5.25 percent of salary 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 900 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 \$155,897 excluding amounts to fund employer specific liabilities.

The contribution rates in effect for the period July 1, 2021 to June 30, 2023 were: Tier1/Tier2 – 22.22%, OPSRP General Service – 19.75%, and OPSRP Police and Fire – 24.11%.

*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 2022-2023, approximately \$45,147 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 Benefit Plans**, 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.

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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**PENSION PLAN (Cont.):**

For **Oregon PERS Postemployment Benefit Plans**, for the fiscal year ended June 30, 2023, PERS employers contributed 5.0% 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: [2022-Annual-Comprehensive-Financial-Report.pdf \(oregon.gov\)](https://www.oregon.gov/2022-Annual-Comprehensive-Financial-Report.pdf)

Actuarial Valuations

The employer contribution rates effective July 1, 2021, through June 30, 2023, 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 16 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, 2023

**PENSION PLAN (Cont.):**

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

<b>Actuarial Methods and Assumptions Used in Developing Total Pension Liability:</b>	
Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 24, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
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	<p><b>Healthy retirees and beneficiaries:</b> 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.</p> <p><b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> 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.</p>

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 December 31, 2020.

*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.



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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, 2022*

<u>Asset Class/Strategy</u>	<u>OIC Policy Range</u>	<u>OIC Target Allocation</u>	<u>Asset Class/Strategy</u>	<u>Actual Allocation<sup>2</sup></u>
Debt Securities	15.0% - 25.0%	20.0%	Debt Securities	19.8%
Public Equity	25.0% - 35.0%	30.0%	Public Equity	21.2%
Real Estate	7.5% - 17.5%	12.5%	Real estate	13.6%
Private Equity	15.0% - 27.5%	20.0%	Private Equity	28.0%
Risk Parity	0.0% - 3.5%	2.5%	Risk Parity	2.0%
Real Assets	2.5% - 10.0%	7.5%	Real Assets	7.9%
Diversifying Strategies	2.5% - 10.0%	7.5%	Diversifying Strategies	4.9%
Opportunity Portfolio <sup>1</sup>	0.0% - 5.0%	0.0%	Opportunity Portfolio	2.6%
Total		<u>100%</u>	Total	<u>100%</u>

<sup>1</sup>Opportunity Portfolio is an investment strategy and it may be invested up to 5% of total plan net position.

<sup>2</sup>Based on the actual investment value at 6/30/2022.

<sup>3</sup>In October 2021 the Alternatives Portfolio was split into Real Assets and Diversifying Strategies.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 June 2021 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.

<b><u>Long Term Expected Rate of Return<sup>1</sup></u></b>	Annual Target Allocation	Annual Arithmetic Return <sup>2</sup>	20-Year Annualized Geometric Mean	Annual Standard Deviation
Global Equity	30.62%	7.11%	5.85%	17.05%
Private Equity	25.50%	11.35%	7.71%	30.00%
Core Fixed Income	23.75%	2.80%	2.73%	3.85%
Real Estate	12.25%	6.29%	5.66%	12.00%
Master Limited Partnerships	0.75%	7.65%	5.71%	21.30%
Infrastructure	1.50%	7.24%	6.26%	15.00%
Commodities	0.63%	4.68%	3.10%	18.85%
Hedge Fund of Funds - Multistrategy	1.25%	5.42%	5.11%	8.45%
Hedge Fund Equity - Hedge	0.63%	5.85%	5.31%	11.05%
Hedge Fund - Macro	5.62%	5.33%	5.06%	7.90%
US Cash <sup>3</sup>	-2.50%	1.77%	1.76%	1.20%
<b>Assumed Inflation - Mean</b>			<b>2.40%</b>	<b>1.65%</b>

<sup>1</sup>Based on the Oregon Investment Council’s (OIC) Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund as most recently revised on June 2, 2021.

<sup>2</sup>The 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.

<sup>3</sup>Negative allocation to cash represents levered exposure from allocation to Risk Parity strategy.

**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	\$ 1,731,706	\$ 976,482	\$ 344,394

**Changes Since Last Valuation**

A summary of key changes implemented after the December 31, 2020 valuation, which was used in the 2022 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 \(oregon.gov\)](https://www.oregon.gov/PSERS/Pages/2020-Experience-Study.pdf)

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**PENSION PLAN (Cont.):**

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 changes in assumptions since the December 31,2020 actuarial valuation, were limited to non-annuitant Police and Fire Mortality, as shown below.

Mortality Rates

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

<b>Assumption</b>	<b>Recommended December 31, 2020 and 2021 Valuations</b>	<b>Recommended December 31, 2022 and 2023 Valuations</b>
<b>Healthy Annuitant Mortality</b>	<b>Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
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
<b>Disabled Retiree Mortality</b>	<b>Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
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
<b>Non-Annuitant Mortality</b>	<b>Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
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

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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**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 76, of the June 30, 2022 Oregon PERS ACFR. [2022-Annual-Comprehensive-Financial-Report.pdf \(oregon.gov\)](#).

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

At June 30, 2023, the employer reported a liability of \$976,482 for its proportionate share of the net pension liability. The net pension liability/(asset) was measured as of June 30, 2022, 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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**PENSION PLAN (Cont.):**

At June 30, 2022, the employer’s proportion was 0.00637723%

For the year ended June 30, 2023, the employer recognized pension expense of \$70,369. On June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 47,400	\$ 6,090
Changes of assumptions	153,215	1,400
Net difference between projected and actual earnings on investments	-	174,576
Changes in proportionate share	27,798	229,970
Differences between employer contributions and employer's proportionate share of system contributions	5,190	116,965
Total Deferred Outflows/Inflows	\$ 233,603	\$ 529,001
Post-measurement date contributions	155,897	N/A
Total Deferred Outflow/(Inflow) of Resources	\$ 389,500	\$ 529,001
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		(295,398)

Contributions of \$155,897, 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:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (65,841)
2nd Fiscal Year	(103,113)
3rd Fiscal Year	(148,960)
4th Fiscal Year	36,289
5th Fiscal Year	(13,773)
Thereafter	-
Total	\$ (295,398)

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 [2022-Annual-Comprehensive-Financial-Report.pdf \(oregon.gov\)](#).

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, 2021, state agencies contributed 0.06 and 0.12 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA and RHIPA benefits, respectively. No UAL rate was assigned for the RHIA program as it was funded at 126.4 percent as of December 31, 2017. 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.

Contributions

The City’s contributions to OPERS’ RHIA for the years ended June 30, 2023, 2022, and 2021 were \$101, \$105 and \$95 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, 2021. That independently audited report was dated February 25, 2022 and can be found at: <https://sos.oregon.gov/audits/Documents/2022-09.pdf>



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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

Actuarial Methods and Assumptions - OPEB Plans - RHIA	
	<b>RHIA</b>
Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
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	<p><b>Healthy retirees and beneficiaries:</b> 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.</p> <p><b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> 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.</p>

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.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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:

<https://sos.oregon.gov/audits/Documents/2022-09.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 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Employer's proportionate share of the net OPEB liability	\$ (13,702)	\$ (15,203)	\$ (16,490)

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

At June 30, 2022, the City reported a net OPEB RHIA liability/(asset) of \$(15,203) for its proportionate share of the net OPEB RHIA liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2022, 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, 2022 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, 2021, the City’s proportion was 0.00427858 percent. OPEB RHIA expense/(income) recorded for the year ended June 30, 2022 was \$(1,768).

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA:**

At June 30, 2022, 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	\$ -	\$ 412
Changes of assumptions	119	507
Net difference between projected and actual earnings on investments	-	1,159
Changes in proportionate share	-	2,191
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Total Deferred Outflows/Inflows	\$ 119	\$ 4,269
Post-measurement date contributions	101	N/A
Total Deferred Outflow/(Inflow) of Resources	\$ 220	\$ 4,269
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		(4,150)

Contributions of \$105 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 the next fiscal year.

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (2,720)
2nd Fiscal Year	(1,070)
3rd Fiscal Year	(732)
4th Fiscal Year	372
5th Fiscal Year	-
Thereafter	-
Total	\$ (4,150)

**Changes Subsequent to the Measurement Date**

We are not aware of any changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus require a brief description under the GASB standard.

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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

*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, 2023, the City reported a net OPEB IRSP liability/(asset) of \$39,028 for its proportionate share of the net OPEB IRSP liability/(asset). The OPEB IRSP liability/(asset) was measured as of June 30, 2022, 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, 2020. 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, 2021, the City’s OPEB IRSP expense/(income) for the year ended June 30, 2023 was \$3,358.

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:

<b>Fiscal Year Ending</b>	<b>June 30, 2022</b>	<b>June 30, 2023</b>	<b>June 30, 2024</b>
<b>Discount Rate</b>	2.16%	3.54%	3.65%
<b>Other Key Actuarial Assumptions and Methods</b>			
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
Healthy Mortality	40% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate	35% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate	35% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) CIS (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, 2022 reporting date 2.16%, and the discount rate in effect for the June 30, 2023 reporting date is 3.54%.

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 liability of the Plan, calculated using the disclosure discount rate as well as what the Plan's total OPEB 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.

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	2.54%	3.54%	4.54%
Total OPEB liability from Implicit Rate Subsidy	\$ 41,689	\$ 39,028	\$ 36,472
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB liability from Implicit Rate Subsidy	\$ 35,009	\$ 39,028	\$ 43,713

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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

Participation

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

<u>Count as of Actuarial date 7/1/2022</u>	<u>PERS Police &amp; Fire</u>	<u>PERS General Service</u>	<u>Total</u>
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 IRSP Liability

<b>Changes in Total OPEB Liability</b>	<b>Increase (Decrease) Total OPEB Liability</b>
<b>Balance as of June 30, 2021</b>	<b>\$ 48,319</b>
<b>Changes for the year:</b>	
Service Cost	3,474
Interest	1,116
Effect of assumptions or other inputs	(5,880)
Benefit payments	(216)
<b><u>Net OPEB Liability at June 30, 2022</u></b>	<b><u>\$ 39,028</u></b>



**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

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

Components of OPEB IRSP Expense

<b>OPEB Expense</b>	<b><u>July 1, 2022 to June 30, 2023</u></b>
Service cost	3,474
Interest on total OPEB liability	1,116
Recognition of Deferred (Inflows)/Outflows of Resources	-
Recognition of economic/demographic (gains) or losses	(1,024)
Recognition of assumption changes	(208)
OPEB Expense	<u><u>\$ 3,358</u></u>

Schedule of Deferred Inflows and Outflows of Resources for OBEB CIS IRSP

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 6,761
Changes of assumptions or inputs	<u>2,234</u>	<u>5,106</u>
Total Deferred Outflows/Inflows	\$ 2,234	\$ 11,867
Post-measurement date contributions	-	N/A
Total Deferred Outflow/(Inflow) of Resources	<u><u>\$ 2,234</u></u>	<u><u>\$ 11,867</u></u>
Net Deferred Outflow/(Inflow) of Resources		<u><u>(9,633)</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	\$ (1,232)
2nd Fiscal Year	(1,232)
3rd Fiscal Year	(1,232)
4th Fiscal Year	(1,284)
5th Fiscal Year	(1,776)
Thereafter	<u>(2,877)</u>
Total	<u><u>\$ (9,633)</u></u>

**CITY OF HARRISBURG**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2023

**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 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 expenditures 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 ended June 30, 2023, were as follows:

Fund	Transfers Out	Transfers In
General Fund	\$ 595,000	-
Community & Economic Development Fund	-	220,000
Library Fund	-	85,000
Office Equipment Fund	-	66,000
Equipment Reserve Fund	-	78,900
Sewer Fund	49,300	53,000
Storm Drain Reserve Fund	-	5,000
Street Fund	26,300	170,000
Water Fund	49,300	42,000
Total	\$ 719,900	\$ 719,900

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

**EXPENDITURES OVER APPROPRIATIONS:**

The City Expended over Appropriations as follows:

Fund	Budget	Actual
General Fund/Capital Outlay	\$40,000	\$42,496
Redevelopment Agency Fund/Materials and Supplies	23,400	116,848
Sewer Fund/Debt Service	117,300	121,812

**REQUIRED**  
**SUPPLEMENTARY**  
**INFORMATION**

**CITY OF HARRISBURG****Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual****GENERAL FUND****For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary Basis)</u> <u>(See Note 1)</u>	<u>Final Budget</u> <u>Over</u> <u>(Under)</u>
<b><u>REVENUES:</u></b>				
Taxes and Assessments	\$ 689,500	\$ 689,500	\$ 729,638	\$ 40,138
Intergovernmental	117,480	117,480	134,147	16,667
Franchise Fees	334,820	334,820	358,344	23,524
Licenses and Permits	13,000	13,000	7,432	(5,568)
Fines and Forfeitures	44,550	44,550	55,111	10,561
Investment Revenue	1,650	1,650	13,063	11,413
Grants	464,350	464,350	461,021	(3,329)
Other Revenue	12,380	12,380	15,707	3,327
<b>Total Revenues</b>	<b><u>1,677,730</u></b>	<b><u>1,677,730</u></b>	<b><u>1,774,463</u></b>	<b><u>96,733</u></b>
<b><u>EXPENDITURES:</u></b>				
Personnel Services	523,850	523,850	476,166	(47,684)
Materials and Services	1,019,110	1,019,110	603,334	(415,776)
Capital Outlay	40,000	40,000	42,496	2,496
Contingency	302,570	302,570	-	(302,570)
<b>Total Expenditures</b>	<b><u>1,885,530</u></b>	<b><u>1,885,530</u></b>	<b><u>1,121,996</u></b>	<b><u>(763,534)</u></b>
Excess (Deficiency) of Revenues Over Expenditures	(207,800)	(207,800)	652,467	860,267
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer (Out)	(595,000)	(595,000)	(595,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(595,000)</u></b>	<b><u>(595,000)</u></b>	<b><u>(595,000)</u></b>	<b><u>-</u></b>
Net Change in Fund Balance	(802,800)	(802,800)	57,467	860,267
Fund Balance - July 1, 2022	1,080,000	1,080,000	1,199,894	119,894
<b>Fund Balance - June 30, 2023</b>	<b><u>\$ 277,200</u></b>	<b><u>\$ 277,200</u></b>	<b><u>\$ 1,257,361</u></b>	<b><u>\$ 980,161</u></b>

**CITY OF HARRISBURG****Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual****STREET FUND****For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
			(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
Intergovernmental	\$ 1,126,500	\$ 1,126,500	\$ 355,452	\$ (771,048)
Investment Revenue	1,440	1,440	11,401	9,961
Miscellaneous Revenue	900	900	600	(300)
<b>Total Revenues</b>	<b>1,128,840</b>	<b>1,128,840</b>	<b>367,453</b>	<b>(761,387)</b>
<b><u>EXPENDITURES:</u></b>				
Personnel Services	52,670	52,670	42,696	(9,974)
Materials and Services	103,280	103,280	66,429	(36,851)
Capital Outlay	853,860	853,860	167,544	(686,316)
Contingency	130,429	130,429	-	(130,429)
<b>Total Expenditures</b>	<b>1,140,239</b>	<b>1,140,239</b>	<b>276,669</b>	<b>(863,570)</b>
Excess (Deficiency) of Revenues Over Expenditures	(11,399)	(11,399)	90,784	102,183
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	170,000	170,000	170,000	-
Operating Transfer Out	(26,300)	(26,300)	(26,300)	-
<b>Total Other Financing Sources (Uses)</b>	<b>143,700</b>	<b>143,700</b>	<b>143,700</b>	<b>-</b>
Net Change In Fund Balance	132,301	132,301	234,484	102,183
Fund Balance - July 1, 2022	167,700	167,700	304,847	137,147
<b>Fund Balance - June 30, 2023</b>	<b>\$ 300,001</b>	<b>\$ 300,001</b>	<b>\$ 539,331</b>	<b>\$ 239,330</b>

**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
HARRISBURG REDEVELOPMENT AGENCY FUND - A COMPONENT UNIT  
For the Fiscal Year Ended June 30, 2023**

	<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>		
<b><u>REVENUES:</u></b>				
Taxes and Assessments	\$ 232,625	\$ 232,625	\$ 459,303	\$ 226,678
Investment Revenue	9,980	9,980	60,171	50,191
<b>Total Revenues</b>	<b>242,605</b>	<b>242,605</b>	<b>519,474</b>	<b>276,869</b>
<b><u>EXPENDITURES:</u></b>				
Materials and Supplies	23,400	23,400	116,848	93,448
Capital Outlay	2,177,955	2,177,955	90,218	(2,087,737)
Debt Service	213,800	213,800	213,800	-
<b>Total Expenditures</b>	<b>2,415,155</b>	<b>2,415,155</b>	<b>420,866</b>	<b>(1,994,289)</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,172,550)	(2,172,550)	98,608	2,271,158
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Loan Proceeds	9,000	9,000	8,801	(199)
<b>Total Other Financing Sources</b>	<b>9,000</b>	<b>9,000</b>	<b>8,801</b>	<b>(199)</b>
Net Change In Fund Balance	(2,163,550)	(2,163,550)	107,409	2,270,959
Fund Balance - July 1, 2022	2,163,550	2,163,550	2,072,366	(91,184)
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,179,775</b>	<b>\$ 2,179,775</b>

**Reconciliation to generally accepted accounting principles basis**

Net Change in Fund Balance - from above	107,409
Disbursements of Loan Amounts are Not Expenditures for Fund Financial Reporting	52,779
Loan Receivable Collections	(13,795)
Change in Net Position as Reported in Proprietary Funds	
Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 146,393</u>



**CITY OF HARRISBURG**

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

**PERS**

**Last 10 Fiscal Years\***

Fiscal Year Ended June 30, <sup>1</sup>	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)	Plan fiduciary net position as a percentage of the total pension liability
					Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	
2023	June 30, 2022	0.00637723%	\$ 976,482	\$ 752,443	129.77%	84.5%
2022	June 30, 2021	0.00683647%	818,085	762,339	107.31%	87.6%
2021	June 30, 2020	0.00821571%	1,792,951	537,113	333.81%	75.8%
2020	June 30, 2019	0.00847946%	1,466,744	651,070	225.28%	80.2%
2019	June 30, 2018	0.00745724%	1,129,674	797,117	141.72%	82.1%
2018	June 30, 2017	0.00781471%	1,053,426	757,943	138.98%	83.1%
2017	June 30, 2016	0.00647747%	972,419	701,971	138.53%	91.9%
2016	June 30, 2015	0.00896029%	514,452	703,800	73.10%	91.9%
2015	June 30, 2014	0.00955061%	(216,485)	589,973	-36.69%	103.6%
2014	June 30, 2013	0.00955061%	487,382	833,570	58.47%	92.0%

**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
2023	\$ 155,897	\$ 155,897	\$ -	\$ 752,443	20.72%
2022	159,501	159,501	-	\$ 762,339	20.92%
2021	152,617	152,617	-	\$ 537,113	28.41%
2020	124,178	124,178	-	\$ 651,070	19.07%
2019	114,355	114,355	-	\$ 797,117	14.35%
2018	107,405	107,405	-	\$ 757,943	14.17%
2017	123,456	123,456	-	\$ 701,971	17.59%
2016	122,704	122,704	-	\$ 703,800	17.43%
2015	102,279	102,279	-	\$ 589,973	17.34%
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, <sup>1</sup>	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
2023	June 30, 2022	0.00427858%	\$ (15,203)	\$ 752,443	-2.02%	194.6%
2022	June 30, 2021	0.00356319%	(12,236)	762,339	-1.61%	183.9%
2021	June 30, 2020	0.00138483%	(2,822)	537,113	-0.53%	150.1%
2020	June 30, 2019	0.00720404%	(13,921)	651,070	-2.14%	144.4%
2019	June 30, 2018	0.00703468%	(7,853)	797,117	-0.99%	124.0%
2018	June 30, 2017	0.00662924%	(2,767)	757,943	-0.37%	108.9%
2017	June 30, 2016	0.00709781%	1,927	701,971	0.27%	94.2%

\*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
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

**SUPPLEMENTARY**  
**INFORMATION**

**Debt Service Fund**

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**DEBT SERVICE FUND**  
**(A Major Fund)**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>	(Budgetary Basis) (See Note 1)	Over (Under)
<b><u>REVENUES:</u></b>				
Taxes and Assessments	\$ 444,739	\$ 444,739	\$ 434,467	\$ (10,272)
Investment Revenue	435	435	3,444	3,009
<b>Total Revenues</b>	<b><u>445,174</u></b>	<b><u>445,174</u></b>	<b><u>437,911</u></b>	<b><u>(7,263)</u></b>
<b><u>EXPENDITURES:</u></b>				
Debt Service				
Principal	90,000	90,000	90,000	-
Interest and Fees	327,765	327,765	327,762	(3)
<b>Total Expenditures</b>	<b><u>417,765</u></b>	<b><u>417,765</u></b>	<b><u>417,762</u></b>	<b><u>(3)</u></b>
Excess (Deficiency) of Revenues Over Expenditures	27,409	27,409	20,149	(7,260)
Net Change In Fund Balance	27,409	27,409	20,149	(7,260)
Fund Balance - July 1, 2022	135,865	135,865	135,880	15
<b>Fund Balance - June 30, 2023</b>	<b><u>\$ 163,274</u></b>	<b><u>\$ 163,274</u></b>	<b><u>\$ 156,029</u></b>	<b><u>\$ (7,245)</u></b>



**SUPPLEMENTARY**  
**INFORMATION**

**Proprietary Funds**

**Water Funds**

**CITY OF HARRISBURG**  
**COMBINING STATEMENT OF NET POSITION**  
**WATER FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Water Fund</u>	<u>Water Reserve Fund</u>	<u>Total Water Utility</u>
<b><u>ASSETS:</u></b>			
Current Assets:			
Cash and Investments	\$ 5,591,819	\$ 195,750	\$ 5,787,569
Accounts Receivable	43,259	-	43,259
Inventory	55,472	-	55,472
Total Current Assets	5,690,550	195,750	5,886,300
Non-Current Assets:			
Net OPEB Asset (RHIA)	4,422	-	4,422
Capital Assets:			
Land and Construction In Progress	1,473,423	-	1,473,423
Capital Assets, Net of Depreciation	4,065,699	-	4,065,699
Total Capital Assets	5,539,122	-	5,539,122
<b>Total Assets</b>	<b>\$ 11,234,094</b>	<b>\$ 195,750</b>	<b>\$ 11,429,844</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	158,638	-	158,638
OPEB Related Deferrals - RHIA	1,030	-	1,030
OPEB Related Deferrals - CIS	650	-	650
Total Deferred Outflow of Resources	\$ 160,318	\$ -	\$ 160,318
<b><u>LIABILITIES:</u></b>			
Current Liabilities:			
Compensated Absences Payable	11,796	-	11,796
Customer Deposits	18,645	-	18,645
Total Current Liabilities	30,441	-	30,441
Long-Term Liabilities:			
Net Pension Liability	284,027	-	284,027
Net OPEB Obligation - CIS	11,352	-	11,352
Total Long-Term Liabilities	295,379	-	295,379
<b>Total Liabilities</b>	<b>\$ 325,820</b>	<b>\$ -</b>	<b>\$ 325,820</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	153,870	-	153,870
OPEB Related Deferrals - RHIA	1,242	-	1,242
OPEB Related Deferrals - CIS	3,452	-	3,452
Total Deferred Inflow of Resources	\$ 158,564	\$ -	\$ 158,564
<b><u>NET POSITION:</u></b>			
Net Investment in Capital Assets	\$ 5,539,122	\$ -	\$ 5,539,122
Restricted for:			
Capital Projects	-	195,750	195,750
Net Pension Asset	4,422	-	4,422
Unrestricted	5,366,483	-	5,366,483
<b>Total Net Position</b>	<b>\$ 10,910,027</b>	<b>\$ 195,750</b>	<b>\$ 11,105,777</b>

**CITY OF HARRISBURG**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
WATER FUNDS**

**For the Fiscal Year Ended June 30, 2023**

	<u>Water Fund</u>	<u>Water Reserve Fund</u>	<u>Total Water Utility</u>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services:			
Water Charges	\$ 621,656	\$ -	\$ 621,656
Other Revenue	28,628	-	28,628
<b>Total Operating Revenues</b>	<b>650,284</b>	<b>-</b>	<b>650,284</b>
<b><u>OPERATING EXPENSES:</u></b>			
Personnel Services	336,250	-	336,250
Materials and Supplies	195,934	-	195,934
Depreciation	179,411	-	179,411
<b>Total Operating Expenses</b>	<b>711,595</b>	<b>-</b>	<b>711,595</b>
Operating Income (Loss)	(61,311)	-	(61,311)
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>			
Interest Income	240,609	3,444	244,053
<b>Total Non-Operating Revenues (Expenses)</b>	<b>240,609</b>	<b>3,444</b>	<b>244,053</b>
Income Before Other Revenues, Expenses, and Transfers	179,298	3,444	182,742
<b><u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u></b>			
Transfers In	42,000	-	42,000
Transfers (Out)	(49,300)	-	(49,300)
<b>Total Capital Contributions and Transfers</b>	<b>(7,300)</b>	<b>-</b>	<b>(7,300)</b>
Change in Net Position	171,998	3,444	175,442
Net Position, July 1, 2022	10,738,029	192,306	10,930,335
<b>Net Position, June 30, 2023</b>	<b>\$10,910,027</b>	<b>\$ 195,750</b>	<b>\$11,105,777</b>

**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**WATER FUND**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for Services	\$ 630,200	\$ 630,200	\$ 621,656	\$ (8,544)
Investment Revenue	26,335	26,335	240,609	214,274
Other Revenue	20,350	20,350	28,628	8,278
<b>Total Revenues</b>	<b>676,885</b>	<b>676,885</b>	<b>890,893</b>	<b>214,008</b>
<b><u>EXPENDITURES:</u></b>				
Personnel Services	516,285	516,285	421,664	(94,621)
Materials and supplies	248,130	248,130	189,223	(58,907)
Capital Outlay	5,192,200	5,192,200	294,509	(4,897,691)
Contingency	22,040	22,040	-	(22,040)
<b>Total Expenditures</b>	<b>5,978,655</b>	<b>5,978,655</b>	<b>905,396</b>	<b>(5,073,259)</b>
Excess (Deficiency) of Revenues Over Expenditures	(5,301,770)	(5,301,770)	(14,503)	5,287,267
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	42,000	42,000	42,000	-
Operating Transfer (Out)	(49,300)	(49,300)	(49,300)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(7,300)</b>	<b>(7,300)</b>	<b>(7,300)</b>	<b>-</b>
Net Change In Fund Balance	(5,309,070)	(5,309,070)	(21,803)	5,287,267
Fund Balance - July 1, 2022	5,659,070	5,659,070	5,699,139	40,069
<b>Fund Balance - June 30, 2023</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 5,677,336</b>	<b>\$ 5,327,336</b>

**Reconciliation to generally accepted accounting principles basis**

Net Change in Fund Balance - from above	(21,803)
Change in Compensated Absences	(17,228)
Change in Pension Expense	102,642
Capital outlay that is capitalized	287,798
Depreciation Expense	(179,411)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 171,998</u>

**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**WATER RESERVE FUND**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 435	\$ 435	\$ 3,444	\$ 3,009
<b>Total Revenues</b>	<b>435</b>	<b>435</b>	<b>3,444</b>	<b>3,009</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	191,355	191,355	-	(191,355)
<b>Total Expenditures</b>	<b>191,355</b>	<b>191,355</b>	<b>-</b>	<b>(191,355)</b>
Excess (Deficiency) of Revenues Over Expenditures	(190,920)	(190,920)	3,444	194,364
Net Change In Fund Balance	(190,920)	(190,920)	3,444	194,364
Fund Balance - July 1, 2022	190,920	190,920	192,306	1,386
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,750</b>	<b>\$ 195,750</b>

**Reconciliation to generally accepted accounting principles basis**

Net change in fund balance from above	3,444
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 3,444</u>

**SUPPLEMENTARY**  
**INFORMATION**

**Proprietary Funds**

**Sewer Funds**



**CITY OF HARRISBURG**  
**COMBINING STATEMENT OF NET POSITION**  
**SEWER FUNDS**

**For the Fiscal Year Ended June 30, 2023**

	<u>Sewer Fund</u>	<u>Sewer Reserve Fund</u>	<u>Total Sewer Utility</u>
<b><u>ASSETS:</u></b>			
Current Assets:			
Cash and Investments	\$ 314,380	\$ 221,954	\$ 536,334
Accounts Receivable	62,278	-	62,278
Inventory	5,056	-	5,056
Total Current Assets	381,714	221,954	603,668
Non-Current Assets:			
Restricted Cash	-	125,155	125,155
Net OPEB Asset (RHIA)	7,327	-	7,327
Total Non-Current Assets	7,327	125,155	132,482
Capital Assets:			
Land and Construction In Progress	448,197	-	448,197
Depreciable Assets, Net of Depreciation	3,848,147	-	3,848,147
Total Capital Assets	4,296,344	-	4,296,344
<b>Total Assets</b>	<b>\$ 4,685,385</b>	<b>\$ 347,109</b>	<b>\$ 5,032,494</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	158,562	-	158,562
OPEB Related Deferrals - RHIA	64	-	64
OPEB Related Deferrals - CIS	649	-	649
<b>Total Deferred Outflow of Resources</b>	<b>\$ 159,275</b>	<b>\$ -</b>	<b>\$ 159,275</b>
<b><u>LIABILITIES:</u></b>			
Current Liabilities:			
Compensated Absences Payable	11,796	-	11,796
Accrued Interest Payable	4,255	-	4,255
Customer Deposits	18,039	-	18,039
Current Portion of Long-Term Liabilities:			
Bond Payable	50,000	-	50,000
Total Current Liabilities	84,090	-	84,090
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	1,886,379	-	1,886,379
Net Pension Liability	283,891	-	283,891
Net OPEB Obligation - CIS	11,347	-	11,347
Total Long-Term Liabilities	2,181,617	-	2,181,617
<b>Total Liabilities</b>	<b>\$ 2,265,707</b>	<b>\$ -</b>	<b>\$ 2,265,707</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>			
Pension Related Deferrals	153,796	-	153,796
OPEB Related Deferrals - RHIA	1,241	-	1,241
OPEB Related Deferrals - CIS	3,450	-	3,450
<b>Total Deferred Inflow of Resources</b>	<b>\$ 158,487</b>	<b>\$ -</b>	<b>\$ 158,487</b>
<b><u>NET POSITION:</u></b>			
Net Investment in Capital Assets	\$ 2,359,965	\$ -	\$ 2,359,965
Restricted for:			
Debt Service	-	125,155	125,155
Capital Projects	-	221,954	221,954
Net Pension Asset	7,327	-	7,327
Unrestricted	53,173	-	53,173
<b>Total Net Position</b>	<b>\$ 2,420,465</b>	<b>\$ 347,109</b>	<b>\$ 2,767,574</b>

**CITY OF HARRISBURG**

**Combining Statement of Revenues, Expenses, and Changes in Net Position  
SEWER FUNDS**

**For the Fiscal Year Ended June 30, 2023**

	<u>Sewer Fund</u>	<u>Sewer Reserve Fund</u>	<u>Total Sewer Utility</u>
<b><u>OPERATING REVENUES:</u></b>			
Charges for Services:			
Sewer Charges	\$ 786,923	\$ -	\$ 786,923
Other Revenue	10,370	-	10,370
<b>Total Operating Revenues</b>	<b>797,293</b>	<b>-</b>	<b>797,293</b>
<b><u>OPERATING EXPENSES:</u></b>			
Personnel Services	346,731	-	346,731
Materials and Supplies	312,847	-	312,847
Depreciation	249,115	-	249,115
<b>Total Operating Expenses</b>	<b>908,693</b>	<b>-</b>	<b>908,693</b>
Operating Income (Loss)	(111,400)	-	(111,400)
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>			
Interest Income	8,868	3,444	12,312
Interest Expense	(65,736)	-	(65,736)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(56,868)</b>	<b>3,444</b>	<b>(53,424)</b>
Income Before Other Revenues, Expenses, and Transfer	(168,268)	3,444	(164,824)
<b><u>CAPITAL CONTRIBUTIONS AND TRANSFERS:</u></b>			
Transfers In	53,000	-	53,000
Transfers (Out)	(49,300)	-	(49,300)
Capital Asset Transfers In	57,565	-	57,565
Capital Asset Transfers (Out)	-	(57,565)	(57,565)
<b>Total Capital Contributions and Transfers</b>	<b>61,265</b>	<b>(57,565)</b>	<b>3,700</b>
Change In Net Position	(107,003)	(54,121)	(161,124)
Net Position, July 1, 2022	2,527,468	401,230	2,928,698
<b>Net Position, June 30, 2023</b>	<b>\$2,420,465</b>	<b>\$ 347,109</b>	<b>\$2,767,574</b>

**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**SEWER FUND**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary Basis)</u> <u>(See Note 1)</u>	<u>Final Budget</u> <u>Over</u> <u>(Under)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$ 817,500	\$ 817,500	\$ 786,923	\$ (30,577)
Investment Revenue	1,090	1,090	8,868	7,778
Other Revenue	7,440	7,440	10,370	2,930
<b>Total Revenues</b>	<b>826,030</b>	<b>826,030</b>	<b>806,161</b>	<b>(19,869)</b>
<b><u>EXPENDITURES:</u></b>				
Personnel Services	526,285	526,285	426,955	(99,330)
Materials and supplies	240,300	240,300	210,796	(29,504)
Capital Outlay	136,000	136,000	95,092	(40,908)
Debt Service	117,300	117,300	121,812	4,512
Contingency	24,715	24,715	-	(24,715)
<b>Total Expenditures</b>	<b>1,044,600</b>	<b>1,044,600</b>	<b>854,655</b>	<b>(189,945)</b>
Excess (Deficiency) of Revenues Over Expenditures	(218,570)	(218,570)	(48,494)	170,076
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	53,000	53,000	53,000	-
Operating Transfer (Out)	(49,300)	(49,300)	(49,300)	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>-</b>
Net Change In Fund Balance	(214,870)	(214,870)	(44,794)	170,076
Fund Balance - July 1, 2022	360,600	360,600	403,957	43,357
<b>Fund Balance - June 30, 2023</b>	<b>\$ 145,730</b>	<b>\$ 145,730</b>	<b>\$ 359,163</b>	<b>\$ 213,433</b>

**Reconciliation to generally accepted accounting principles basis**

Net change in fund balance from above	(44,794)
Change in Compensated Absences	5,433
Change in Accrued Interest	(4,512)
Change in Pension and OPEB Expense	90,385
Debt Principal Payments	45,000
Capital outlay that is capitalized	50,601
Depreciation Expense	(249,115)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ (107,002)</u>

**CITY OF HARRISBURG**

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

**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 435	\$ 435	\$ 3,444	\$ 3,009
<b>Total Revenues</b>	<b>435</b>	<b>435</b>	<b>3,444</b>	<b>3,009</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	417,455	417,455	57,565	(359,890)
<b>Total Expenditures</b>	<b>417,455</b>	<b>417,455</b>	<b>57,565</b>	<b>(359,890)</b>
Excess (Deficiency) of Revenues Over Expenditures	(417,020)	(417,020)	(54,121)	362,899
Net Change In Fund Balance	(417,020)	(417,020)	(54,121)	362,899
Fund Balance - July 1, 2022	417,020	417,020	401,230	(15,790)
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,109</b>	<b>\$ 347,109</b>

**Reconciliation to generally accepted accounting principles basis**

Net change in fund balance from above	(54,121)
Change in Net Position as Reported in Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position	\$ (54,121)

**SUPPLEMENTARY**  
**INFORMATION**

**Non – Major**  
**Special Revenue Funds**

**CITY OF HARRISBURG**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	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	Sewer SDC Fund	Building Permit Fund	Electrical Permit Fund	Total
<b>ASSETS:</b>														
Cash & Investments	\$ 564,001	\$ 22,363	\$ 341,472	\$ 117,183	\$ 46,702	\$ 264,373	\$ 221,398	\$ 77,325	\$ 27,067	\$ 362,553	\$ 824,715	\$ 29,388	\$ 6,037	\$ 2,904,577
Accounts Receivable	104	-	-	-	-	5,987	-	-	-	-	-	-	-	6,091
Assessment Receivable	-	-	-	-	-	-	-	-	-	-	86,036	-	-	86,036
Deposits	-	-	-	-	-	-	-	138,916	-	-	-	-	-	138,916
<b>Total Assets</b>	<b>\$ 564,105</b>	<b>\$ 22,363</b>	<b>\$ 341,472</b>	<b>\$ 117,183</b>	<b>\$ 46,702</b>	<b>\$ 270,360</b>	<b>\$ 221,398</b>	<b>\$ 216,242</b>	<b>\$ 27,067</b>	<b>\$ 362,553</b>	<b>\$ 910,751</b>	<b>\$ 29,388</b>	<b>\$ 6,037</b>	<b>\$ 3,135,621</b>
<b>LIABILITIES:</b>														
Accounts Payable	552	-	-	-	-	-	-	-	-	-	-	-	-	552
<b>Total Liabilities</b>	<b>552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>														
Uncollected Assessments	-	-	-	-	-	-	-	-	-	-	86,036	-	-	86,036
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,036</b>	<b>-</b>	<b>-</b>	<b>86,036</b>
<b>FUND BALANCES:</b>														
Restricted for:														
Capital Projects	-	-	-	-	-	-	221,397	216,241	27,066	362,553	824,715	-	-	1,651,972
Committed for:														
Parks and Recreation Programs	-	-	-	-	46,702	-	-	-	-	-	-	-	-	46,702
Community Development Projects	-	-	-	117,184	-	-	-	-	-	-	-	-	-	117,184
Equipment Acquisition	563,555	22,362	341,473	-	-	-	-	-	-	-	-	-	-	927,390
Public Works	-	-	-	-	-	270,360	-	-	-	-	-	29,388	6,037	305,785
<b>Total Fund Balances</b>	<b>563,555</b>	<b>22,362</b>	<b>341,473</b>	<b>117,184</b>	<b>46,702</b>	<b>270,360</b>	<b>221,397</b>	<b>216,241</b>	<b>27,066</b>	<b>362,553</b>	<b>824,715</b>	<b>29,388</b>	<b>6,037</b>	<b>3,049,033</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 564,107</b>	<b>\$ 22,362</b>	<b>\$ 341,473</b>	<b>\$ 117,184</b>	<b>\$ 46,702</b>	<b>\$ 270,360</b>	<b>\$ 221,397</b>	<b>\$ 216,241</b>	<b>\$ 27,066</b>	<b>\$ 362,553</b>	<b>\$ 910,751</b>	<b>\$ 29,388</b>	<b>\$ 6,037</b>	<b>\$ 3,135,621</b>

**CITY OF HARRISBURG**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**

	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
<b>REVENUES:</b>														
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,657
Intergovernmental	-	-	-	-	2,580	-	-	-	-	-	-	-	-	2,580
Charges for Services	-	-	-	-	-	-	12,875	8,500	3,326	25,332	21,540	30,699	7,881	110,153
Investment Revenue	3,761	238	3,088	792	475	4,195	5,146	3,761	1,346	3,444	10,332	-	-	36,578
Other Revenue	11,862	-	-	22,369	-	-	-	-	-	-	-	-	-	34,231
<b>Total Revenues</b>	<b>15,623</b>	<b>238</b>	<b>3,088</b>	<b>23,161</b>	<b>3,055</b>	<b>71,852</b>	<b>18,021</b>	<b>12,261</b>	<b>4,672</b>	<b>28,776</b>	<b>31,872</b>	<b>30,699</b>	<b>7,881</b>	<b>251,199</b>
<b>EXPENDITURES:</b>														
General Government	12,050	53,857	-	-	-	-	-	-	-	-	-	-	-	65,907
Highways and Street	-	-	-	-	-	18,713	-	-	-	-	-	16,238	5,511	40,462
Culture and Recreation	-	-	-	82,314	-	-	-	-	-	-	-	-	-	82,314
Capital Outlay	-	3,393	19,351	3,987	-	20,424	175,547	20,685	87,592	36,902	73,457	-	-	441,338
<b>Total Expenditures</b>	<b>12,050</b>	<b>57,250</b>	<b>19,351</b>	<b>86,301</b>	<b>-</b>	<b>39,137</b>	<b>175,547</b>	<b>20,685</b>	<b>87,592</b>	<b>36,902</b>	<b>73,457</b>	<b>16,238</b>	<b>5,511</b>	<b>630,021</b>
Excess (Deficiency) of Revenues Over Expenditures	3,573	(57,012)	(16,263)	(63,140)	3,055	32,715	(157,526)	(8,424)	(82,920)	(8,126)	(41,585)	14,461	2,370	(378,822)
<b>OTHER FINANCING SOURCES (USES):</b>														
Operating Transfers In	220,000	66,000	78,900	85,000	-	5,000	-	-	-	-	-	-	-	454,900
<b>Total Other Financing Sources (Uses)</b>	<b>220,000</b>	<b>66,000</b>	<b>78,900</b>	<b>85,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454,900</b>
Net Change in Fund Balances	223,573	8,988	62,637	21,860	3,055	37,715	(157,526)	(8,424)	(82,920)	(8,126)	(41,585)	14,461	2,370	76,078
Fund Balances - July 1, 2022	339,982	13,374	278,836	95,324	43,647	232,645	378,923	224,665	109,986	370,679	866,300	14,927	3,666	2,972,954
<b>Fund Balances - June 30, 2023</b>	<b>\$ 563,555</b>	<b>\$ 22,362</b>	<b>\$341,473</b>	<b>\$117,184</b>	<b>\$46,702</b>	<b>\$ 270,360</b>	<b>\$221,397</b>	<b>\$216,241</b>	<b>\$ 27,066</b>	<b>\$362,553</b>	<b>\$824,715</b>	<b>\$ 29,388</b>	<b>\$ 6,036</b>	<b>\$3,049,032</b>



**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**COMMUNITY & ECONOMIC DEVELOPMENT FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary Basis)</u> <u>(See Note 1)</u>	<u>Final Budget</u> <u>Over</u> <u>(Under)</u>
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 475	\$ 475	\$ 3,761	\$ 3,286
Other Revenue	12,500	12,500	11,862	(638)
<b>Total Revenues</b>	<b>12,975</b>	<b>12,975</b>	<b>15,623</b>	<b>2,648</b>
<b><u>EXPENDITURES:</u></b>				
Materials and Services	292,700	292,700	12,050	(280,650)
Capital Outlay	271,810	271,810	-	(271,810)
<b>Total Expenditures</b>	<b>564,510</b>	<b>564,510</b>	<b>12,050</b>	<b>(552,460)</b>
Excess (Deficiency) of Revenues Over Expenditures	(551,535)	(551,535)	3,573	555,108
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	220,000	220,000	220,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>
Net Change in Fund Balance	(331,535)	(331,535)	223,573	555,108
Fund Balance - July 1, 2022	331,535	331,535	339,982	8,447
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 563,555</b>	<b>\$ 563,555</b>

**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
OFFICE EQUIPMENT RESERVE FUND  
For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> (Budgetary Basis) (See Note 1)	<u>Final Budget</u> Over (Under)
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 30	\$ 30	\$ 238	\$ 208
<b>Total Revenues</b>	<b>30</b>	<b>30</b>	<b>238</b>	<b>208</b>
<b><u>EXPENDITURES:</u></b>				
Materials and Services	60,000	60,000	53,857	(6,143)
Capital Outlay	35,310	35,310	3,393	(31,917)
<b>Total Expenditures</b>	<b>95,310</b>	<b>95,310</b>	<b>57,250</b>	<b>(38,060)</b>
Excess (Deficiency) of Revenues Over Expenditures	(95,280)	(95,280)	(57,012)	38,268
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	66,000	66,000	66,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>-</b>
Net Change In Fund Balance	(29,280)	(29,280)	8,988	38,268
Fund Balance - July 1, 2022	29,280	29,280	13,374	(15,906)
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,362</b>	<b>\$ 22,362</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**EQUIPMENT RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 390	\$ 390	\$ 3,088	\$ 2,698
<b>Total Revenues</b>	<b>390</b>	<b>390</b>	<b>3,088</b>	<b>2,698</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	356,970	356,970	19,351	(337,619)
<b>Total Expenditures</b>	<b>356,970</b>	<b>356,970</b>	<b>19,351</b>	<b>(337,619)</b>
Excess (Deficiency) of Revenues Over Expenditures	(356,580)	(356,580)	(16,263)	340,317
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	78,900	78,900	78,900	-
<b>Total Other Financing Sources (Uses)</b>	<b>78,900</b>	<b>78,900</b>	<b>78,900</b>	<b>-</b>
Net Change In Fund Balance	(277,680)	(277,680)	62,637	340,317
Fund Balance - July 1, 2022	277,680	277,680	278,836	1,156
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 341,473</b>	<b>\$ 341,473</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**LIBRARY FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Investment Revenue	\$ 100	\$ 100	\$ 792	\$ 692
Miscellaneous Revenue	19,250	19,250	22,369	3,119
<b>Total Revenues</b>	<b>19,350</b>	<b>19,350</b>	<b>23,161</b>	<b>3,811</b>
<b><u>EXPENDITURES:</u></b>				
Personnel Services	63,210	63,210	49,118	(14,092)
Materials and Services	45,165	45,165	33,196	(11,969)
Capital Outlay	8,000	8,000	3,987	(4,013)
Contingency	17,805	17,805	-	(17,805)
<b>Total Expenditures</b>	<b>134,180</b>	<b>134,180</b>	<b>86,301</b>	<b>(47,879)</b>
Excess (Deficiency) of Revenues Over Expenditures	(114,830)	(114,830)	(63,140)	51,690
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	85,000	85,000	85,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>
Net Change In Fund Balance	(29,830)	(29,830)	21,860	51,690
Fund Balance - July 1, 2022	91,000	91,000	95,324	4,324
<b>Fund Balance - June 30, 2023</b>	<b>\$ 61,170</b>	<b>\$ 61,170</b>	<b>\$ 117,184</b>	<b>\$ 56,014</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**BIKE PATH RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
Intergovernmental	\$ 2,795	\$ 2,795	\$ 2,580	\$ (215)
Investment Revenue	60	60	475	415
<b>Total Revenues</b>	<b>2,855</b>	<b>2,855</b>	<b>3,055</b>	<b>200</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	46,505	46,505	-	(46,505)
<b>Total Expenditures</b>	<b>46,505</b>	<b>46,505</b>	<b>-</b>	<b>(46,505)</b>
Net Change In Fund Balance	(43,650)	(43,650)	3,055	46,705
Fund Balance - July 1, 2022	43,650	43,650	43,647	(3)
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,702</b>	<b>\$ 46,702</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**STORM DRAIN RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
Taxes and Assessments	\$ 67,320	\$ 67,320	\$ 67,657	\$ 337
Investment Revenue	560	560	4,195	3,635
<b>Total Revenues</b>	<b>67,880</b>	<b>67,880</b>	<b>71,852</b>	<b>3,972</b>
<b><u>EXPENDITURES:</u></b>				
Materials and Services	20,000	20,000	18,713	(1,287)
Capital Outlay	283,680	283,680	20,424	(263,256)
Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>303,680</b>	<b>303,680</b>	<b>39,137</b>	<b>(264,543)</b>
Excess (Deficiency) of Revenues Over Expenditures	(235,800)	(235,800)	32,715	268,515
<b><u>OTHER FINANCING SOURCES / (USES):</u></b>				
Operating Transfer In	5,000	5,000	5,000	-
<b>Total Other Financing Sources</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	-
Net Change In Fund Balance	(230,800)	(230,800)	37,715	268,515
Fund Balance - July 1, 2022	230,800	230,800	232,645	1,845
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,360</b>	<b>\$ 270,360</b>

**Reconciliation to Generally Accepted Accounting Principal Basis (GAAP):**

Net change in fund balance from above	37,715
Change in Net Position as Reported in Proprietary Funds Statement of of Revenues, Expenditures, and Changes in Net Position	<u>\$ 37,715</u>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**TRANSPORTATION SYSTEM DEVELOPMENT RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>REVENUES:</u></b>				
System Development Charges	\$ 18,270	\$ 18,270	\$ 12,875	\$ (5,395)
Investment Revenue	650	650	5,146	4,496
<b>Total Revenues</b>	<b>18,920</b>	<b>18,920</b>	<b>18,021</b>	<b>(899)</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	347,855	347,855	175,547	(172,308)
<b>Total Expenditures</b>	<b>347,855</b>	<b>347,855</b>	<b>175,547</b>	<b>(172,308)</b>
Net Change in Fund Balance	(328,935)	(328,935)	(157,526)	171,409
Fund Balance - July 1, 2022	328,935	328,935	378,923	49,988
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 221,397</b>	<b>\$ 221,397</b>



**CITY OF HARRISBURG**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
PARKS SYSTEM DEVELOPMENT RESERVE FUND  
For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>	(Budgetary Basis) (See Note 1)	Over (Under)
<b><u>REVENUES:</u></b>				
System Development Charges	\$ 10,795	\$ 10,795	\$ 8,500	\$ (2,295)
Investment Revenue	475	475	3,761	3,286
<b>Total Revenues</b>	<b>11,270</b>	<b>11,270</b>	<b>12,261</b>	<b>991</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	245,235	245,235	20,685	(224,550)
<b>Total Expenditures</b>	<b>245,235</b>	<b>245,235</b>	<b>20,685</b>	<b>(224,550)</b>
Excess (Deficiency) of Revenues Over Expenditures	(233,965)	(233,965)	(8,424)	225,541
Net Change in Fund Balance	(233,965)	(233,965)	(8,424)	225,541
Fund Balance - July 1, 2022	233,965	233,965	224,665	(9,300)
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 216,241</b>	<b>\$ 216,241</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**STORM SYSTEM DEVELOPMENT RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
System Development Charges	\$ 2,695	\$ 2,695	\$ 3,326	\$ 631
Investment Revenue	170	170	1,346	1,176
<b>Total Revenues</b>	<b>2,865</b>	<b>2,865</b>	<b>4,672</b>	<b>1,807</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	112,825	112,825	87,592	(25,233)
<b>Total Expenditures</b>	<b>112,825</b>	<b>112,825</b>	<b>87,592</b>	<b>(25,233)</b>
Excess (Deficiency) of Revenues Over Expenditures	(109,960)	(109,960)	(82,920)	27,040
Net Change in Fund Balance	(109,960)	(109,960)	(82,920)	27,040
Fund Balance - July 1, 2022	109,960	109,960	109,986	26
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,066</b>	<b>\$ 27,066</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**WATER SYSTEM DEVELOPMENT RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
System Development Charges	\$ 25,330	\$ 25,330	\$ 25,332	\$ 2
Investment Revenue	435	435	3,444	3,009
<b>Total Revenues</b>	<b>25,765</b>	<b>25,765</b>	<b>28,776</b>	<b>3,011</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	396,380	396,380	36,902	(359,478)
<b>Total Expenditures</b>	<b>396,380</b>	<b>396,380</b>	<b>36,902</b>	<b>(359,478)</b>
Excess (Deficiency) of Revenues Over Expenditures	(370,615)	(370,615)	(8,126)	362,489
Net Change in Fund Balance	(370,615)	(370,615)	(8,126)	362,489
Fund Balance - July 1, 2022	370,615	370,615	370,679	64
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,553</b>	<b>\$ 362,553</b>

**CITY OF HARRISBURG**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**SEWER SYSTEM DEVELOPMENT RESERVE FUND**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>	(Budgetary Basis)	Over
			(See Note 1)	(Under)
<b><u>REVENUES:</u></b>				
System Development Charges	\$ 21,535	\$ 21,535	\$ 21,540	\$ 5
Investment Revenue	1,305	1,305	10,332	9,027
<b>Total Revenues</b>	<b>22,840</b>	<b>22,840</b>	<b>31,872</b>	<b>9,032</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	888,965	888,965	73,457	(815,508)
<b>Total Expenditures</b>	<b>888,965</b>	<b>888,965</b>	<b>73,457</b>	<b>(815,508)</b>
Net Change in Fund Balance	(866,125)	(866,125)	(41,585)	824,540
Fund Balance - July 1, 2022	866,125	866,125	866,300	175
<b>Fund Balance - June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 824,715</b>	<b>\$ 824,715</b>

**OTHER**  
**INFORMATION**

**Additional**  
**Supporting Schedules**

**CITY OF HARRISBURG**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

**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, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 1,830,000	\$ -	\$ 45,000	\$ 1,785,000	\$ 50,000
Interest	-	72,300	72,300	-	71,400
<b>Total</b>	<b>\$ 1,830,000</b>	<b>\$ 72,300</b>	<b>\$ 117,300</b>	<b>\$ 1,785,000</b>	<b>\$ 121,400</b>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 50,000	\$ 71,400	\$ 121,400	4.00%
	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%
<b>Total</b>		<b>\$ 1,785,000</b>	<b>\$ 978,000</b>	<b>\$ 2,763,000</b>	

**CITY OF HARRISBURG**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

**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, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 760,000	\$ -	\$ 35,000	\$ 725,000	\$ 35,000
Interest	-	28,550	28,550	-	27,500
<b>Total</b>	<b>\$ 760,000</b>	<b>\$ 28,550</b>	<b>\$ 63,550</b>	<b>\$ 725,000</b>	<b>\$ 62,500</b>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 35,000	\$ 27,500	\$ 62,500	3.00%
	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%
<b>Total</b>		<b>\$ 725,000</b>	<b>\$ 258,150</b>	<b>\$ 983,150</b>	



**CITY OF HARRISBURG**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

**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, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 2,405,000	\$ -	\$ 120,000	\$ 2,285,000	\$ 125,000
Interest	-	93,800	93,800	-	91,400
<b>Total</b>	<b>\$ 2,405,000</b>	<b>\$ 93,800</b>	<b>\$ 213,800</b>	<b>\$ 2,285,000</b>	<b>\$ 216,400</b>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 125,000	\$ 91,400	\$ 216,400	4.00%
	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%
<b>Total</b>		<b>\$ 2,285,000</b>	<b>\$ 744,000</b>	<b>\$ 3,029,000</b>	

**CITY OF HARRISBURG**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

**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, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 7,255,000	\$ -	\$ 55,000	\$ 7,200,000	\$ 70,000
Interest	-	299,212	299,212	-	297,563
<b>Total</b>	<b>\$ 7,255,000</b>	<b>\$ 299,212</b>	<b>\$ 354,212</b>	<b>\$ 7,200,000</b>	<b>\$ 367,563</b>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 70,000	\$ 297,563	\$ 367,563	4.00%
	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%
<b>Total</b>		<b>\$ 7,200,000</b>	<b>\$ 4,739,725</b>	<b>\$ 11,939,725</b>	

**REPORTS ON OTHER LEGAL**  
**AND**  
**REGULATORY REQUIREMENTS**

**CITY OF HARRISBURG**  
**INDEPENDENT AUDITOR'S REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**  
**As of June 30, 2023**

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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, 2023 and have issued our report thereon dated March 21, 2024. 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).**

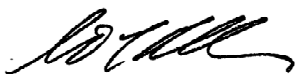
In connection with our testing nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000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

- The City made expenditures over Budgeted Appropriations in three 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.



Steve Tuhscherer, CPA  
Umpqua Valley Financial  
Roseburg, Oregon  
March 21, 2024