



HARRISVILLE CITY

363 West Independence • Harrisville, Utah 84404 • (801) 782-4100

MAYOR:

Michelle Tait

COUNCIL MEMBERS:

Grover Wilhelmssen
Steve Weiss
Blair Christensen
Max Jackson
Kenny Loveland

CITY COUNCIL AGENDA

363 West Independence Blvd

December 14, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/82781649892?pwd=QjBVTfZeko4TGV0QlphL2VUNGcvdz09>

Meeting ID: 827 8164 9892

Passcode: 902830

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7:00 P.M. CITY COUNCIL MEETING

Presiding: Mayor Michelle Tait

Mayor Pro Tem: Steve Weiss

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE & OPENING CEREMONY [Council Member Christensen]
3. OATHS OF OFFICE [Jennie Knight]
4. CONSENT ITEMS
 - a. Approve the minutes of November 9, 2021 and November 16, 2021 as presented.
5. BUSINESS ITEMS
 - a. ARPA Funding Presentation [Mackey Smith]
 - b. Presentation on FY2021 Audit Report [Christensen, Palmer, & Ambrose]
 - c. **PUBLIC HEARING** – Harrisville City Council will take comments for or against Harrisville Resolution 21-18; a resolution amending the city budget for FY 2022 in accordance with UCA §10-6-127.
 - d. Discussion/possible action to adopt Harrisville Resolution 21-18; a resolution amending the city budget for FY 2022. [Jennie Knight]
 - e. Discussion/possible action to adopt Harrisville Resolution 21-17; a resolution amending the authorized user for the Utah Public Treasurers' Investment Fund (PTIF). [Bill Morris]
 - f. Discussion/possible action to adopt Harrisville Resolution 21-19; a resolution adopting the Storm Water Management Plan. [Justin Shinsel]
 - g. Discussion/possible action to adopt Harrisville Resolution 21-20; a resolution adopting a Compensatory Time Off Policy. [Justin Shinsel]
 - h. Discussion/possible action to approve the purchase of new snow plows. [Justin Shinsel]
 - i. Discussion/possible action to adopt 2021 Capital Investments Plan. [Bill Morris]
 - j. Discussion/possible action to adopt the 2022 Meeting Schedule. [Jennie Knight]
6. PUBLIC COMMENTS - (3 minute maximum)
7. MAYOR/COUNCIL FOLLOW-UP
8. ADJOURN

DATE POSTED: December 9, 2021

BY: Jennie Knight, City Recorder

I, Jennie Knight, certify that I am the City Recorder of Harrisville City, Utah, and that the foregoing City Council agenda was posted and can be viewed at City Hall, on the City's website www.cityofharrisville.com, and at the Utah Public Notice Website at <http://pnm.utah.gov>. Notice of this meeting has also been duly provided as required by law.

**MINUTES OF HARRISVILLE CITY
CITY COUNCIL MEETING
November 9, 2021
363 West Independence Blvd
Harrisville, UT 84404**

Present: Mayor Michelle Tait, Council Member Wilhelmsen, Council Member Steve Weiss, Council Member Blair Christensen, Council Member Max Jackson, Council Member Kenny Loveland.

Staff: Bill Morris, City Administrator, Jennie Knight, City Recorder, Cynthia Benson, Deputy City Recorder, Justin Shinsel, Public Works, Mark Wilson, Police Chief, Bryan Fife, Parks and Rec Director, Rick Hill, Bailiff.

Visitors: Arnold Tait, John Macedone, Liesa-Mari Rodriguez, Marie Bisel, Glen Gammell.

7:00 P.M. CITY COUNCIL MEETING

1. Call to Order.

Mayor Tait called the meeting to order and welcomed all visitors. Council Member Jackson was excused.

2. Opening Ceremony.

Council Member Wilhelmsen led the pledge of allegiance and conducted the opening ceremony.

3. Consent Items.

- a. Approve the minutes of October 12, 2021 as presented.

MOTION: Council Member Weiss motioned to approve the City Council Minutes from October 12, 2021. Council Member Wilhelmsen seconded the motion. All Council Members voted aye.

4. Business Items.

- a. **Discussion/possible action to adopt Harrisville Resolution 21-15; a Resolution appreciating Harrisville Teachers in the month of May.**

Liesa-Mari Rodriguez presented her proposed resolution to appreciate teachers in the month of May. She gave explanation as to why she is proposing this resolution and highlighted the memo she submitted to Council. She suggested the city may encourage donations to the teachers which can go a long way in the classroom, when teachers often purchase supplies with their own finances.

Mayor Tait asked Ms. Rodriguez to explain how this resolution came about to answer Council's question of why this is being presented. Ms. Rodriguez explained she is enrolled in a lobbying class at Weber State and she was assigned proposing a resolution that she is passionate about that could impact her own community at large. She is proposing honoring *Teachers in the Month of May* as her project with a resolution to be passed showing that Harrisville City supports teachers.

Mayor Tait further explained Ms. Rodriguez emailed her to explain the proposed project and with city staff assistance has brought forward the proposed resolution. She expressed her full support of this and encouraged Council as well. Council Member Weiss asked if signs could be made to show support, thank you signs posted at the local school or school that our kids attend. Council Member Wilhelmsen said he would like school staff to be included for recognition as

well. Council Members have personal ties to teachers, whether as retired themselves or spouses who have taught or still teach, and expressed their support and recognition of this resolution.

MOTION: Council Member Weiss motioned to adopt Harrisville Resolution 21-15; a Resolution appreciating Harrisville Teachers in the Month of May. Council Member Christensen seconded the motion.

A Roll Call Vote was taken.

Council Member Loveland	Yes
Council Member Christensen	Yes
Council Member Weiss	Yes
Council Member Wilhelmsen	Yes

Motion passed 4-0.

b. Discussion/possible action to approve the purchase of a Speed Trailer.

Justin Shinsel, Public Works Director, presented a proposal for a new speed trailer including the pricing quote. Council Member Wilhelmsen asked for additional information. Justin Shinsel explained the trailer is multi-functional and can be used for speed studies, a message board, and to advertise road closures and events. This bid is higher than the previously purchased trailer. He informed Council he spoke with Mackey Smith and this falls under the approved ARPA funding to help pay for the purchase so no budget changes or amendments would be necessary.

Council Member Wilhelmsen asked if the trailer has recording capabilities. Justin Shinsel verified this does and would be used to verify speeds on roads. There are additional boxes that can be purchased and easily added in areas the city may be receiving speeding complaints. Mayor Tait asked if this could aid in required traffic studies for subdivisions. Justin Shinsel replied this has limited traffic study ability and would need additional components to complete a full study.

Council Member Wilhelmsen asked for explanation of the cloud data saving capability. Justin Shinsel explained all information collected with the trailer is stored in an online database and retrieved when needed. This is a nice feature and the only way to access the information is to log into the system. This adds an addition layer of security to the trailer. Council Member Wilhelmsen asked if there is a guarantee. Justin Shinsel said there is a one-year guarantee on everything. The provider is local which allows repairs easily. Council Member Wilhelmsen said he likes the idea of the locking mechanism to hold the trailer in place.

Council Member Loveland asked about maintenance contract and how long the previous trailer lasted. Justin Shinsel the contract included in the packet is for the cloud service, not the trailer itself, and is for five years. The previous trailer was used for over a decade and included three overhauls on the system.

MOTION: Council Member Loveland motioned to approve the purchase of a Speed Trailer. Council Member Wilhelmsen seconded the motion. A Roll Call Vote was taken.

Council Member Loveland	Yes
Council Member Christensen	Yes
Council Member Weiss	Yes
Council Member Wilhelmsen	Yes

Motion passed 4-0.

c. Discussion/possible action to adopt Harrisville Resolution 21-14; a Resolution amending Harrisville Policies and Procedures to add Public Works On-Call Policy.

Justin Shinsel explained the proposed resolution is to help manage on-call situations with the intended growth and irrigation systems which are coming with the new developments within the next year. He said it is beneficial to restructure the on-call policy to accommodate the full-time employees with some incentives for the weekly rotation. He is hoping to alleviate the toll on one person by dispersing the responsibility among the public works staff. Bill Morris has reviewed the resolution.

Council Member Loveland asked if there is an employee living a distance away and how this will play into the on-call needs. Justin Shinsel said there is a 30-minute response time given to each call. He will remain on-call as the backup if response cannot take place within an appropriate time frame. Council Member Weiss asked for clarification on the pay out when response is necessary. Justin Shinsel explained there is a one-hour compensation for travel at straight time. Council Member Weiss noted he wanted to make sure the city was covered if the call comes in at the end of the work week. Justin Shinsel further explained the policy states “the compensation for being on-call is as follows: one (1) hour for weekdays and two (2) hours for weekends or holidays.

Council Member Weiss asked how the phone number will work. Justin Shinsel said there will be one phone number given to the public and dispatch. It will be transferred to whomever the on-call person is for that week.

MOTION: Council Member Christensen motioned to adopt Harrisville Resolution 21-14; a Resolution amending Harrisville Policies and Procedures to add Public Works On-Call Policy. Council Member Loveland seconded the motion. A Roll Call Vote was taken.

Council Member Loveland	Yes
Council Member Christensen	Yes
Council Member Weiss	Yes
Council Member Wilhelmsen	Yes

Motion passed 4-0.

d. Storm Water Pollution Prevention Plan Update.

Justin Shinsel explained this item will be tabled and placed on the next agenda due to incomplete information. This is a 200-page document that is updated every five years.

e. Wage Study Discussion. [Jennie Knight]

Jennie Knight shared a powerpoint presentation with the City Council outlining the wage study conducted over the past several weeks. The city has experienced a high turnover rate in personnel, specifically in the police department but also inclusive of all other departments due to several factors. The main leading factor has been the significant wage disparity between Harrisville personnel and other comparable cities. With the loss of these employees, Harrisville has also suffered the loss of the investment in training and the institutional knowledge of seasoned employees. She explained Mayor Tait, Chief Wilson and herself met with a company called Technology Net to complete a wage study on behalf of the city. The cost for this was

approximately \$10,000. Mayor Tait suggested using a wage portal called Tech Net instead to conduct our own study. She created a committee of four staff members and two Council Members who have since conducted a wage comparison study through this portal for Harrisville City employees. She presented an example from the wage portal within her presentation showing the disparity with the court clerk position, since this is the most recent position lost. Part of this process includes the city's participation in a database which includes various cities across the state and their employee wages. Each job position was compared against cities of comparable geographical size and population to determine an "average wage". The Harrisville employee's current wage was then compared against the "average wage" to determine the disparity, if any, of each position. For the Court Clerk position the disparity was \$5.74. She went through each department and explained the variations and collected the information in a spreadsheet. She further explained how the turnover has lost invested training over the years. Lt. Moore put together an average cost for as a training value for a new officer as an example; \$16,724 is lost when the city loses an officer.

Lynn Fortie prepared the budget changes if employee wages were to be amended in January 2022. That change amount would result in budget changes of approximately \$99,481.50 between the General Fund and the Storm Water Fund.

Jennie Knight further added that she is presenting this tonight seeking approval to move forward in this process by scheduling a public hearing for a budget amendment to implement the wage increase and address the significant wage disparity, aid in retention, incentivize current Harrisville staff and retain the institutional knowledge of these valued employees. The public hearing would be schedule for the December City Council meeting with this implication in January 2022.

Council Member Weiss asked with this wage study the city would come into alignment with what is paid in other cities for similar positions. Jennie Knight replied with yes, with the average.

Council Member Loveland asked where is the money coming from. Mayor Tait explained that we have a couple of options to obtain the finances to do this. Council Member Loveland agreed this was necessary to retain our employees, he wants to make for certain that we have the money to see to this long term and not for just this fiscal year. Several options were presented and discussed as a means to keep this wage study for the future. Bill Morris, City Attorney, stated that this will be seen again when the budget for next year is opened. At that time the exact account(s) will be addressed so the answer is clear in everyone's mind.

Council Member Weiss added his firm conviction to the minutes by stating we have to do this. The city can't keep losing valued employees. Council Member Wilhelmsen added an example of this happening with other organizations as well. Council Member Loveland again added he is in agreement to give everyone, meaning city employees, what they deserve. He simply wants to make certain we have it in the budget and for the future. Chief Wilson pointed out this investment is spent before the officer can even start. This doesn't include the hours and money spent with on-the-job training.

Bill Morris added the expected growth for the city along with the fact that it is possible the City Council may need to look at raising property taxes to accommodate this necessity. Mayor Tait further explained that not all employees will get an increase. Mayor Tait and Bill Morris gave accolades to Mark Wilson, Police Chief and Jennie Knight, City Recorder for all their hard work for gathering the information for this study.

Council Member Weiss asked if the full presentation will be seen by the public next month. Bill Morris confirmed yes. Jennie Knight will create a similar presentation making certain the city is completely transparent to the public by request by the council. Bill Morris asked for added input from the Council. Council Member Wilhelmsen asked to include the estimated growth of the city. Council Member Weiss wants everything to be presented so there are no surprises to the

residents including the developments coming in. He wants the residents to see the projected costs the city will have with the future needs.

Mayor Tait added that in recent meetings residents have come to the council asking for more benefits; by increasing the wage and retaining our employees this is how we can give our residents more. Bill Morris said that the public hearing notice will be set for the December City Council meeting. Jennie Knight will do the presentation. Lynn Fortie will prepare the budget amendments. Bill Morris informed Council of the planned retirement of Lynn Fortie at the end of this calendar year.

MOTION: Council Member Weiss motioned to set a public hearing to amend the budget. Council Member Wilhelmsen seconded. All Council Members voted aye.

5. Public Comments - (3 minute maximum)

John Macedone said he wanted to bring to the attention of the City Council that there is a possible trucking company running a business without a license creating a mess on 750 West. He said he did contact the Code Enforcement officer about this issue but wanted to make the Council aware as well. Bill Morris mentioned to council that Code Enforcement has inspected the property and has sent out a violation letter in regards to this issue.

6. Mayor/Council Follow-Up.

Council Member Wilhelmsen asked about the pocket park on 1100 and what was happening there since he was seeing construction fencing. Bryan Fife, Parks and Rec Director, stood and said that the contractors are working on getting ready to pour the playground footings and fencing. The company was waiting for the remaining parts before doing so.

Council Member Loveland said thank you to those that helped put together the Fall Festival. He said it was extremely fun this year. He said he went to a friend's house and they were in awe at the fireworks and the gathering size.

Council Member Weiss gave his thank you to the committee for putting together the Fall Festival as well. He said it was a blast seeing all the children lined up for the trunk-n-treat. He then asked what was happening with Millennial Park. Justin Shinsel said work is beginning at Millennial Park starting with the removal of the fencing. He has spoken to the City Engineer to make certain we have plans before infrastructure is put in. Mr. Palermo is working on cleaning up the lot and with the state to obtain demo permit clearance for the existing structures. Council Member Weiss asked if they were willing to sell the firewood that is being created by the cleanup since he has had several residents ask if they could purchase it. Justin Shinsel will reach out to see if this is possible. Council Member Weiss also asked about the meeting for the fall presentation from Mr. Palermo. Jennie Knight said she reached out to Orion for a date this could happen but hasn't gotten a response. She said she would reach out to Mr. Palermo to give him access to the city resources. Chief Wilson is going to see if his contacts at Orion can help facilitate the meeting place.

Mayor Tait presented Shop with a Hero. She mentioned that they need five kids total for this event on December 4th, 2021 at 8 AM. Wal-Mart has given us a grant they normally would give to the FOP. The FOP promised they would come to the Harrisville Wal-Mart. When they did not, the store manager reached out to Chief Wilson to put together the program. Chief Wilson has invited Pleasant View, North Ogden, Harrisville City and National Guard to come together to help put this on. He is hoping to keep this in our community and not in neighboring communities with the families chosen. This year it will be small but the hope is to grow this event in the future.

Mayor Tait mentioned that the Giving Tree is in need of four families as well. Trees will be up at either entrance at Wal-Mart. The YCC will be setting up the tree and tags in the offices soon. She thanked the committee for their efforts with the Fall Festival and mentioned the Annual Employee Christmas Party on December 2, 2021.

7. Adjourn.

MOTION: Council Member Weiss motioned to adjourn the meeting. Council Member Wilhelmsen seconded. All Council Members voted aye. The City Council meeting adjourned at 7:58 PM.

ATTEST:

MICHELLE TAIT
Mayor

JENNIE KNIGHT
City Recorder
Approved this 14th day of December, 2021

**MINUTES OF HARRISVILLE CITY
BOARD OF CANVASSERS
November 16, 2021
363 West Independence Blvd
Harrisville, UT 84404**

Present: Mayor Michelle Tait, Council Member Steve Weiss, Council Member Blair Christensen, Council Member Kenny Loveland.

Staff: Jennie Knight, City Recorder, Cynthia Benson, Deputy City Recorder, and Rick Hill, Bailiff.

Visitors: Arnold Tait.

7:00 P.M. BOARD OF CANVASSERS MEETING

1. Call to Order.

Mayor Tait called the Board of Canvassers Meeting to order and welcomed all visitors. Council Member Jackson and Council Member Wilhelmsen were excused.

2. Opening Ceremony.

Mayor Tait led the pledge of allegiance and conducted the opening ceremony.

3. Business Item.

a. Discussion/possible action to approve Harrisville Resolution 21-16; a Resolution approving the Canvass of the 2021 Municipal General Election.

Jennie Knight read the final election results into the record, reviewed the summary results report, summary of votes cast, and the by mail ballot summary. She congratulated the council and mayor for their reelection. Mayor Tait offered congratulations to the elected candidates as well.

MOTION: Council Member Weiss motioned to approve Harrisville Resolution 21-16; a Resolution approving the Canvass of the 2021 Municipal General Election. Council Member Christensen seconded the motion. A Roll Call vote was taken.

A Roll Vote was taken.

Council Member Loveland	Yes
Council Member Christensen	Yes
Council Member Weiss	Yes

Motion passed 3-0.

4. Adjourn.

Motion: Council Member Weiss motioned to adjourn the meeting at 7:07 PM. Council Member Loveland seconded. All Council Members voted aye. Motion passed.

MICHELLE TAIT
Mayor

ATTEST:

JENNIE KNIGHT
City Recorder
Approved this 14th day of December, 2021

DRAFT

CITY OF HARRISVILLE

Financial Statements - June 30, 2021

(With Auditor's Report Thereon)

CITY OF HARRISVILLE

Table of Contents

	<u>Page</u>	
Independent Auditor’s Report	1-2	
Management’s Discussion and Analysis	3-10	
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position.....	11	
Statement of Activities.....	12	
Governmental Funds Statements		
Balance Sheet.....	13	
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	14	
Statement of Revenues, Expenditures, and Changes in Fund Balances	15	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities.....	16	
Proprietary Funds Statements		
Statement of Net Position.....	17	
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	18	
Statement of Cash Flows.....	19-20	
Notes to Financial Statements	21-38	
Required Supplemental Information		
Notes to Required Supplementary Information.....	40	
Budgetary Comparisons - Major Governmental Funds		
General Fund.....	41-42	
Schedule of Proportionate Share of Net Pension Liability	43	
Schedule of Contributions.....	44	
Other Information		
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		45
Independent Auditor’s Report on Compliance and on Internal Controls Over Compliance in Accordance with the <i>State of Utah Legal Compliance Audit Guide</i>		46-47
Schedule of Findings and Questioned Costs	48	



Independent Auditor's Report

To the Mayor and City Council
City of Harrisville, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Harrisville (the City), as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 the City, as of June 30, 2021, 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.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and supplementary information on pages 3-10 and 39-43 be presented to supplement the basic financial statements. Such information, 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 required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2021 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Christensen, Palmer & Ambrose P.C.

Harrisville City, Utah

Management's Discussion and Analysis

for fiscal year ending June 30, 2021

INTRODUCTION

The following is a discussion and analysis of Harrisville City's financial performance and activities for the fiscal year ending June 30, 2021. Beginning in fiscal year 2004, the City implemented new financial reporting standards established by GASB (the Governmental Accounting Standards Board). These new standards significantly changed the content and structure of the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the City's Basic Financial Statements. The Basic Financial Statements includes three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information.

The government-wide financial statements are comprised of: 1) the Statement of Net Position, and 2) the Statement of Activities. These two statements provide a broad overview of the City's finances. The Statement of Net Position shows the overall net position of the City. Over time, increases and decreases in net position are one indicator of the City's overall financial condition. The Statement of Activities helps to identify functions of the City that are principally supported by taxes and other general revenues (governmental activities) along with other functions that are intended to recover all or most of their costs through user fees and charges (business-type activities).

Harrisville City's business type activities include sewer, storm water, streets/hydrants and garbage operations.

The fund financial statements provide detailed information about individual major funds and not the City as a whole. A fund is a group of related accounts that the City uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the City's funds are divided into two types, each of which uses a different accounting approach. The two types are 1) Governmental Funds and 2) Proprietary Funds.

Governmental Funds – Most of the City's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide financial statements.

Proprietary Funds – Harrisville City uses two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Harrisville City has three enterprise funds – sewer, garbage, and storm water. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City’s various functions. The City maintains one internal service fund to account for its fleet activities. Because these services predominantly benefit government rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

Differences between Government-Wide and Fund Statements

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements but are deferred revenue on the governmental fund statements.

Notes to the Financial Statements

The notes found within these financial statements provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The largest component of the City's net position, 52.6 percent, reflects investments in capital assets (land, buildings, equipment, roads, and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities.

Restricted net position comprises 29.2 percent of total net position and is subject to external restrictions on how they may be used. The remaining 18.2 percent of net position is unrestricted and may be used at the City's discretion to meet its ongoing obligations to citizens and creditors.

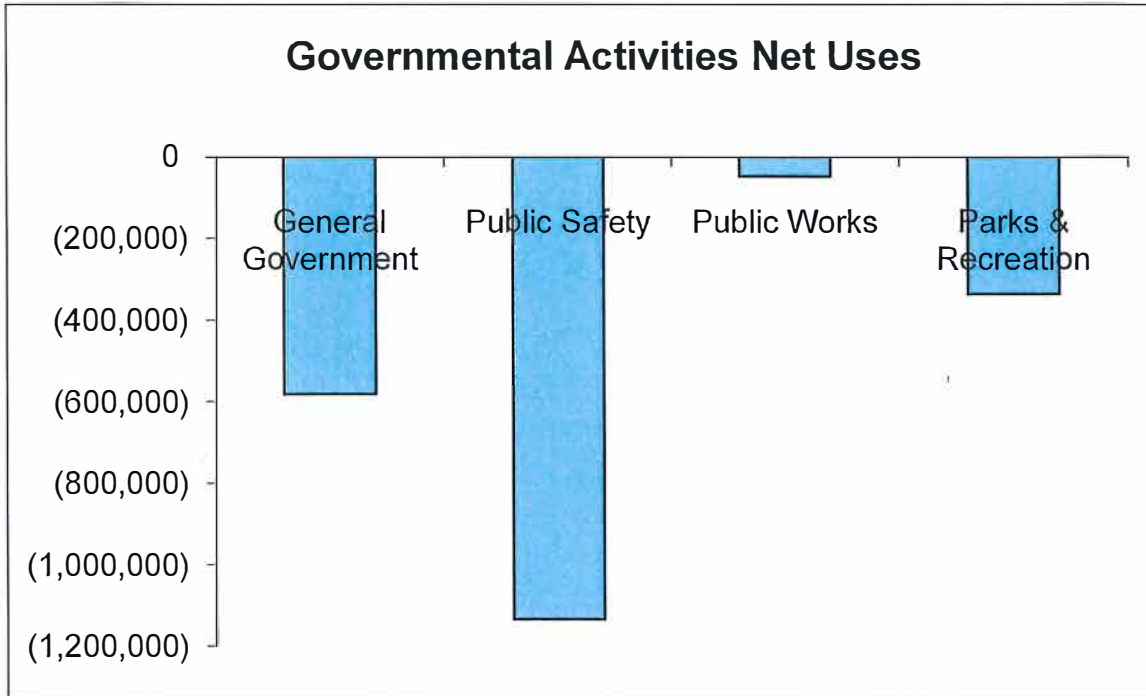
Harrisville City

Statement of Net Position Comparative

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities
	2021	2020	2021	2020
Current and Other Assets	5,032,905	5,047,690	2,433,525	2,366,954
Capital Assets (Net)	5,121,310	5,063,517	2,425,304	2,417,108
Total Assets	10,154,215	10,111,207	4,858,829	4,784,062
Deferred Outflows	258,609	220,366	7,554	4,782
Current Liabilities	405,870	942,559	43,553	42,928
Noncurrent Liabilities	0	0	0	0
Total Liabilities	405,870	942,559	43,553	42,928
Deferred Inflows	452,452	433,629	28,786	13,216
Net Position				
Net Investment in				
Capital Assets	5,121,310	5,063,517	2,425,304	2,417,108
Restricted	3,334,769	3,226,642	851,551	924,275
Unrestricted	1,098,423	665,226	1,517,189	1,391,317
Total Net Position	9,554,502	8,955,385	4,794,044	4,732,700

Governmental Activities

The activities in the governmental funds resulted in an increase in net position of \$599,117 for the year. The following chart shows the relative net uses (expenses minus any revenue directly attributed to that particular function) for governmental activities for each of the functions shown on the Statement of Activities.



The table below shows to what extent the City's governmental activities relied on taxes and other general revenue to cover all of their costs. These programs generated revenues of \$1,506,466 or 41.8 percent of their total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 58.2 percent of expenses.

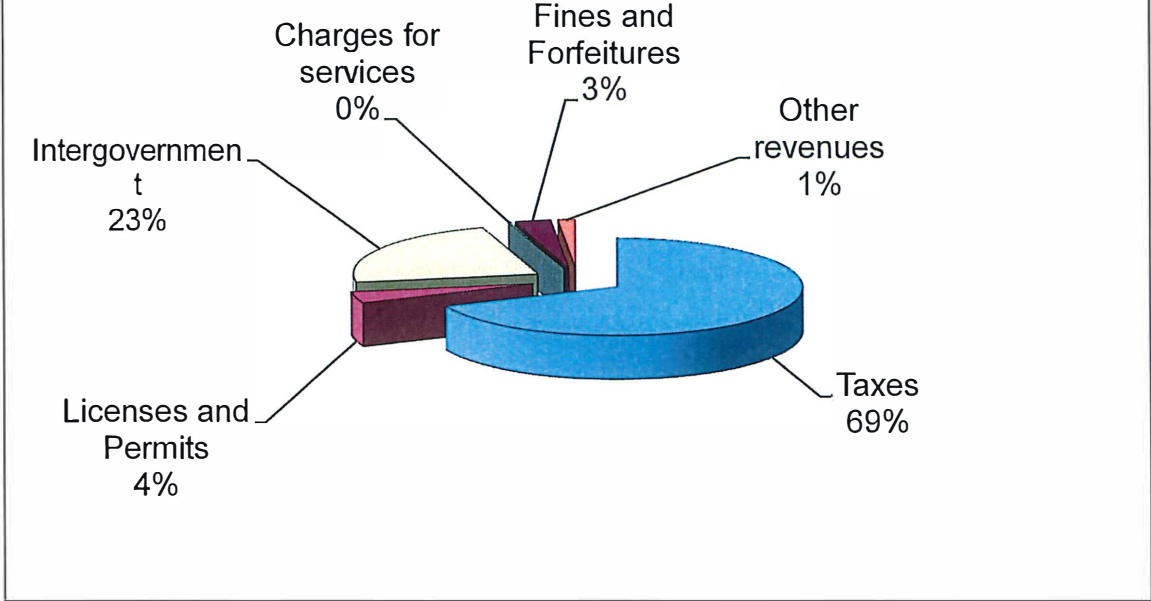
<i>Activities</i>	<i>Total Program Expenses</i>	<i>Less Program Revenues</i>	<i>Net Program Costs</i>	<i>Program Revenues as a Percentage of Total Expense</i>
General Government	\$1,147,077	\$565,289	(\$581,788)	49.3%
Public Safety	\$1,225,779	\$91,131	(\$1,134,648)	7.4%
Public Works	\$885,038	\$813,577	(\$48,160)	5.4%
Parks & Recreation	\$349,611	\$26,412	(\$336,443)	0.1%
<i>Totals</i>	\$3,607,505	\$1,506,466	(\$2,101,039)	41.8%

Harrisville City

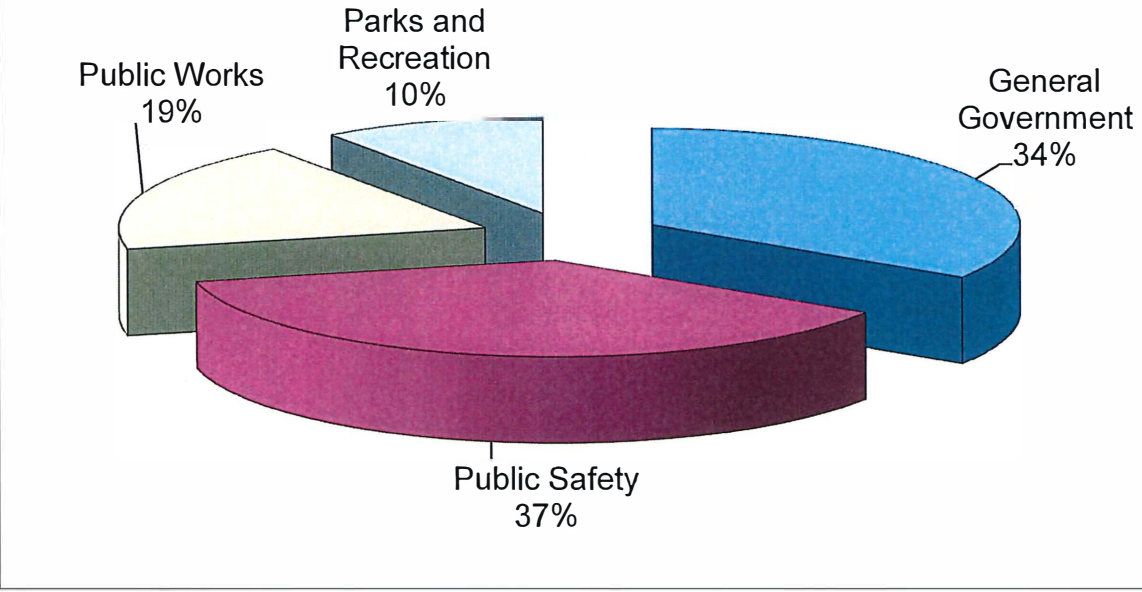
Statement of Activities Comparative

	Governmental Activities	Governmental Activities	Business- type Activities	Business- type Activities
	2021	2020	2021	2020
Program Revenues				
Charges for Services	271,746	306,456	1,298,543	1,216,895
Operating Grants & Contributions	1,234,720	821,901		
Capital and Transportation Projects	0	0	0	0
General Revenues				
Property Taxes	388,470	368,749		
Sales Tax	1,901,686	1,689,931		
Franchise Tax	347,566	369,925		
Other Revenues	62,434	195,508	10,548	46,987
Total Revenues	4,206,622	3,752,470	1,309,091	1,263,882
Expenses				
General Government	1,147,077	790,063		
Public Safety	1,225,779	1,284,470		
Public Works	885,038	827,458		
Parks & Recreation	349,611	802,887		
Public Utilities			1,247,747	1,174,477
Total Expenses	3,607,505	3,704,878	1,247,747	1,174,477
Increase in Net Assets before Transfers	599,117	47,592	61,344	89,405
Change in Net Position				
Net Position Beginning of Year	8,955,385	8,907,793	4,732,700	4,643,295
Prior Period Adjustment				
Net Position End of Year	9,554,502	8,955,385	4,794,044	4,732,700

General Fund Revenue Sources



General Fund Expenditures



Business-Type Activities

The business-type activities (sewer, storm-water, streets/hydrants and garbage) are generating sufficient revenues to cover operating costs with the exception of garbage which had a \$29,057 loss this fiscal year.

CAPITAL ASSETS AND LONG-TERM DEBT**Capital Assets**

Harrisville City added a net difference of \$57,793 in capital assets in governmental activities during the fiscal year. The City added a net difference of \$8,196 in capital assets in business-type activities during the fiscal year.

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

At June 30, 2021, Harrisville City's governmental funds reported combined fund balances of \$4,171,596. Of this amount, \$2,316,135 or 55.5% is restricted for specific purposes. \$1,018,634 or 24.4% is assigned for Capital Projects. The remaining \$836,827 or 20.1% is unassigned.

General Fund

During FY2021, the fund balance in the general fund increased by \$411,464. Restricted funds increased by a total of \$143,693. Funds assigned to Capital Projects decreased by \$35,566, and there was an increase in the unrestricted funds of \$261,620. Taxes increased \$209,117, a 8.6% increase from the previous year. Total general fund revenue was up \$643,715 or 20.1%. Total general fund expenditures (excluding transfers and financing sources) were up \$256,700 or 8.1%.

General Fund Budgetary Highlights

Harrisville City prepares its budget according to state statutes. The most significant budget is the General Fund. The City amended the General Fund budget one time during the year to meet the needs of the departments as issues arose. The budget was increased by \$370,000 excluding transfers. This increase was necessary to cover increases in various departments.

Actual General Fund revenues were \$677,350 or 21.4% above the original budget and \$307,350 or 8.7% above the final budget. Actual expenditures were \$1,392,132 or 28.8% below the original budget and \$1,732,132 or 33.9% below the final budget. The City did not have to draw upon existing fund balance in the General Fund this year to cover its expenditures. Even though the financials show an increase in fund balance of \$411,464 in the General Fund, this number includes restricted funds (impact fees, class C road funds, etc. - which increased by \$143,693). If you remove the impact of the restricted funds, there was an increase in the unrestricted fund balance of \$267,771.

Capital Projects Fund

During the fiscal year, the fund balance in the Capital Projects Fund decreased \$35,566. The General Fund did not make any transfers to the Capital Projects Fund during the year. The Capital Projects Fund had expenditures of \$394,479 during this fiscal year for various projects. The Capital Project budget was amended once during the year. It was increased by \$374,500.

Enterprise Funds

The combined change in net position of the enterprise funds shows an increase of \$61,344 or 1.3% from the previous years balance.

OTHER MATTERS

Current and Future Projects

The City has no significant projects budgeted for in the next fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of Harrisville City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the City's finances should be addressed to:

Lynn Fortie
Treasurer
363 W. Independence Blvd.
Harrisville, UT 84404

CITY OF HARRISVILLE

Statement of Net Position

June 30, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets:			
Current Assets:			
Cash and investments	\$ 4,727,693	2,225,751	6,953,444
Accounts receivable	305,212	207,774	512,986
Prepays	-	-	-
Capital Assets:			
Land and related non-depreciable assets	744,040	-	744,040
Depreciable infrastructure	4,266,319	-	4,266,319
Buildings, equipment, and other depreciable assets	4,448,174	3,554,920	8,003,094
Less accumulated depreciation	(4,337,223)	(1,129,616)	(5,466,839)
Total capital assets	5,121,310	2,425,304	7,546,614
Total assets	10,154,215	4,858,829	15,013,044
Deferred Outflows of Resource: - pension related	258,609	7,554	266,163
Liabilities:			
Accounts payable	53,026	43,553	96,579
Accrued liabilities	36,079	-	36,079
Compensated absences	89,183	-	89,183
Pension liabilities	227,582	-	227,582
Total liabilities	405,870	43,553	449,423
Deferred Inflows of Resources:			
Pension related	452,452	28,786	481,238
Unearned revenue	-	-	-
	452,452	28,786	481,238
Net position:			
Net investment in capital assets	5,121,310	2,425,304	7,546,614
Restricted for:			
Storm Water	-	851,551	851,551
Class C Roads	1,175,264	-	1,175,264
Park development	332,999	-	332,999
Transportation	153,056	-	153,056
Public Safety	97,261	-	97,261
Transportation tax	557,555	-	557,555
Capital projects	1,018,634	-	1,018,634
Unrestricted	1,098,423	1,517,189	2,615,612
Total net position	\$ 9,554,502	4,794,044	14,348,546

HARRISVILLE CITY

Statement of Activities

Year Ended June 30, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital and Transportation Projects	Primary Government	
				Governmental Activities	Business-type Activities	Total
Primary Government:						
Governmental:						
General government	\$ 1,147,077	177,375	387,914	-	(581,788)	(581,788)
Public safety	1,225,779	81,203	9,928	-	(1,134,648)	(1,134,648)
Public works	885,038	-	836,878	-	(48,160)	(48,160)
Parks and recreation	349,611	13,168	-	-	(336,443)	(336,443)
Total governmental activities	<u>3,607,505</u>	<u>271,746</u>	<u>1,234,720</u>	<u>-</u>	<u>(2,101,039)</u>	<u>(2,101,039)</u>
Business-type:						
Public utilities	<u>1,247,747</u>	<u>1,298,543</u>	<u>-</u>	<u>-</u>	<u>50,796</u>	<u>50,796</u>
Total business-type activities	<u>\$ 1,247,747</u>	<u>1,298,543</u>	<u>-</u>	<u>-</u>	<u>50,796</u>	<u>50,796</u>
Total primary government	<u>4,855,252</u>	<u>1,570,289</u>	<u>1,234,720</u>	<u>-</u>	<u>(2,101,039)</u>	<u>(2,050,243)</u>
General revenues:						
Property tax				388,470	-	388,470
Sales tax				1,901,686	-	1,901,686
Franchise tax				347,566	-	347,566
Total taxes				<u>2,637,722</u>	<u>-</u>	<u>2,637,722</u>
Other general revenues:						
Miscellaneous				62,434	10,548	72,982
Transfers - internal activities				-	-	-
Total other general revenues				<u>62,434</u>	<u>10,548</u>	<u>72,982</u>
Total general revenues, special items and transfers				<u>2,700,156</u>	<u>10,548</u>	<u>2,710,704</u>
Change in net position				599,117	61,344	660,461
Net position - beginning of year				<u>8,955,385</u>	<u>4,732,700</u>	<u>13,688,085</u>
Net position - end of year				<u>\$ 9,554,502</u>	<u>4,794,044</u>	<u>14,348,546</u>

See independent auditors' report and notes to financial statements.

HARRISVILLE CITY

Balance Sheet
Governmental Funds

June 30, 2021

	General Fund	Capital Projects Fund	Four Mile Special Service District	Total Governments Fund
Assets:				
Cash (note 2)	\$ 2,936,855	1,018,634	-	3,955,489
Accounts receivable	305,212	-	-	305,212
Total assets	<u>\$ 3,242,067</u>	<u>1,018,634</u>	<u>-</u>	<u>4,260,701</u>
Liabilities and Fund Balances:				
Accounts payable	\$ 46,875	-	6,151	53,026
Accrued liabilities	36,079	-	-	36,079
Total liabilities	<u>82,954</u>	<u>-</u>	<u>6,151</u>	<u>89,105</u>
Fund balances:				
Restricted for: (note 1)				
Class C roads	1,175,264	-	-	1,175,264
Park development	332,999	-	-	332,999
Transportation Fees	153,056	-	-	153,056
Public Safety	97,261	-	-	97,261
Transportation Tax	557,555	-	-	557,555
Assigned to:				
Capital projects	-	1,018,634	-	1,018,634
Unassigned	842,978	-	(6,151)	836,827
Total fund balance	<u>3,159,113</u>	<u>1,018,634</u>	<u>(6,151)</u>	<u>4,171,596</u>
Total Liabilities and Fund Balances	<u>\$ 3,242,067</u>	<u>1,018,634</u>	<u>-</u>	<u>4,260,701</u>

CITY OF HARRISVILLE

Reconciliation of the Balance Sheet-
Governmental Funds to the Statement of Net Position

June 30, 2021

Total Fund Balance - governmental funds		\$ 4,171,596
Amount reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not reported as assets in governmental funds.		
These assets consist of:		
Land and related non- depreciable assets	\$ 744,040	
Depreciable infrastructure	4,266,319	
Buildings, equipment, and other depreciable assets	2,781,566	
Accumulated depreciation	<u>(3,507,489)</u>	
Total capital assets		<u>4,284,436</u>
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of those internal service funds that primarily benefit governmental entities are included with governmental activities in the statement of net position		
		1,609,078
Some general liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Those funds consist of:		
Net pension liability	(227,582)	
Compensated absences	<u>(89,183)</u>	
Total long-term debt		(316,765)
Deferred inflows for pension credits (\$452,452) and deferred outflows for pension charges (\$258,609) are not reflected in the fund statements but are reported as part of the entity-wide statement of activities.		
		<u>(193,843)</u>
Total net position-governmental activities		<u>\$ 9,554,502</u>

CITY OF HARRISVILLE

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

Year Ended June 30, 2021

	General Fund	Capital Projects	Four Mile Special Service District	Total Governmental Funds
Revenues:				
Taxes	\$ 2,637,722	-	-	2,637,722
License and permits	143,491	-	-	143,491
Intergovernmental	880,372	354,348	-	1,234,720
Charges for services	7,951	-	-	7,951
Fines and forfeitures	120,304	-	-	120,304
Other revenues	57,869	4,565	-	62,434
Total revenues	<u>3,847,709</u>	<u>358,913</u>	<u>-</u>	<u>4,206,622</u>
Expenditures:				
Current:				
General governmental	1,173,534	-	-	1,173,534
Public safety	1,282,243	-	-	1,282,243
Public works	643,899	-	-	643,899
Parks and recreation	336,569	-	-	336,569
Capital outlay	-	394,479	6,151	400,630
Total expenditures	<u>3,436,245</u>	<u>394,479</u>	<u>6,151</u>	<u>3,836,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>411,464</u>	<u>(36,566)</u>	<u>(6,151)</u>	<u>369,747</u>
Other financing sources (uses):				
Operating transfers in (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	411,464	(35,566)	(6,151)	369,747
Fund balance - beginning of year	<u>2,747,649</u>	<u>1,054,200</u>	<u>-</u>	<u>3,801,849</u>
Fund balance - end of year	<u>\$ 3,159,113</u>	<u>1,018,634</u>	<u>(6,151)</u>	<u>4,171,596</u>

CITY OF HARRISVILLE

Reconciliation of the Statement of Revenues, Expenditures, and Changes in the Fund Balances -
Governmental Funds to the Statement of Activities

Year Ended June 30, 2021

Net change in fund balance - total governmental funds	\$ 369,747
Amount reported for governmental activities in the statement of activities are different because:	
Government funds report capital outlays as expenditures of (\$481,952) However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense of (\$364,396). Capital outlays exceed depreciation for the period.	117,556
Government funds do not recognize capital assets disposed of during the year but these dispositions are recognized in the entity-wide governmental activities.	-
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	(33,405)
The liability for compensated absences is not recorded in the governmental funds but reported in the statement of net position. This is the current year change in compensated absences reported as adjustment to expense in the statement of activity	20,054
GASB Statement 68 entries resulted in a net increase of pension expenses at the entity-wide level.	<u>125,165</u>
Changes in net position of governmental activities	<u>\$ 599,117</u>

CITY OF HARRISVILLE

Statement of Net Position
Proprietary Funds

June 30, 2021

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities- Internal Service Funds
	Sewer Fund	Storm Water Fund	Street Hydrant Fund	Garbage Fund		
Assets:						
Cash	\$ 1,045,268	1,155,950	24,533	-	2,225,751	772,204
Accounts receivable	101,569	50,911	4,412	50,882	207,774	-
Prepaid items	-	-	-	-	-	-
Improvements	1,513,600	2,041,320	-	-	3,554,920	-
Automotive equipment	-	-	-	-	-	1,666,608
Accumulated depreciation	(683,418)	(446,198)	-	-	(1,129,616)	(829,734)
Total assets	<u>1,977,019</u>	<u>2,801,983</u>	<u>28,945</u>	<u>50,882</u>	<u>4,858,829</u>	<u>1,609,078</u>
Deferred outflows of resources:						
Deferred pension charge	<u>677</u>	<u>6,877</u>	<u>-</u>	<u>-</u>	<u>7,554</u>	<u>-</u>
Liabilities:						
Accounts Payable	-	-	-	49,956	49,956	-
Pension Liability/Receivable	(5,343)	(1,060)	-	-	(6,403)	-
Total Liabilities	<u>(5,343)</u>	<u>(1,060)</u>	<u>-</u>	<u>49,956</u>	<u>43,553</u>	<u>-</u>
Deferred inflow of Resources:						
Deferred pension credit	<u>3,804</u>	<u>24,982</u>	<u>-</u>	<u>-</u>	<u>28,786</u>	<u>-</u>
Net position						
Net investment in capital assets	830,182	1,595,122	-	-	2,425,304	836,874
Restricted	-	851,551	-	-	851,551	-
Unrestricted	<u>1,149,053</u>	<u>338,265</u>	<u>28,945</u>	<u>926</u>	<u>1,517,189</u>	<u>772,204</u>
Total net position	<u>\$ 1,979,235</u>	<u>2,784,938</u>	<u>28,945</u>	<u>926</u>	<u>4,794,044</u>	<u>1,609,078</u>

See independent auditors' report and notes to financial statements.

CITY OF HARRISVILLE

Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities- Internal Service Funds
	Sewer Fund	Storm Water Fund	Street Hydrant Fund	Garbage Fund		
Operating revenues:						
Charges for services	\$ 605,704	236,812	10,511	437,154	1,290,181	115,992
Impact fees	-	5,108	-	-	5,108	-
Miscellaneous	-	3,254	-	-	3,254	35,376
Total operating revenue	<u>605,704</u>	<u>245,174</u>	<u>10,511</u>	<u>437,154</u>	<u>1,298,543</u>	<u>151,368</u>
Operating expenses:						
Personnel services	25,600	97,035	-	-	122,635	-
Contractual services	462,515	13,527	-	466,211	942,253	18,000
Materials and supplies	58,242	50,723	-	-	108,965	-
Depreciation	30,272	43,622	-	-	73,894	170,249
Total operating expenditures	<u>576,629</u>	<u>204,907</u>	<u>-</u>	<u>466,211</u>	<u>1,247,747</u>	<u>188,249</u>
Operating income (loss)	<u>29,075</u>	<u>40,267</u>	<u>10,511</u>	<u>(29,057)</u>	<u>50,796</u>	<u>(36,881)</u>
Non-operating revenues (expenses):						
Interest revenue	<u>4,935</u>	<u>5,526</u>	<u>86</u>	<u>1</u>	<u>10,548</u>	<u>3,476</u>
Total non-operating revenues (expenses)	<u>4,935</u>	<u>5,526</u>	<u>86</u>	<u>1</u>	<u>10,548</u>	<u>3,476</u>
Income (loss) before contributions and transfers	34,010	45,793	10,597	(29,056)	61,344	(33,405)
Operating transfers in (out)	-	-	-	-	-	-
Total contributions and transfers	-	-	-	-	-	-
Change in net position	34,010	45,793	10,597	(29,056)	61,344	(33,405)
Net position - beginning of year	<u>1,945,225</u>	<u>2,739,145</u>	<u>18,348</u>	<u>29,982</u>	<u>4,732,700</u>	<u>1,642,483</u>
Net position - end of year	<u>\$ 1,979,235</u>	<u>\$ 2,784,938</u>	<u>\$ 28,945</u>	<u>926</u>	<u>4,794,044</u>	<u>1,609,078</u>

CITY OF HARRISVILLE

Statement of Cash Flows
Proprietary Funds

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities- Internal Service Funds
	Sewer Fund	Storm Water Fund	Street Hydrant Fund	Garbage Fund		
Cash flows from operating activities:						
Cash received from customers	\$ 583,769	211,368	10,537	436,530	1,242,204	115,992
Cash received from other activities	-	3,254	-	-	3,254	35,376
Cash payments to suppliers	(527,942)	(80,777)	-	(436,531)	(1,045,250)	-
Cash payments to employees	(25,600)	(97,035)	-	-	(122,635)	-
Net cash provided (used) by operating activities	<u>30,227</u>	<u>36,810</u>	<u>10,537</u>	<u>(1)</u>	<u>77,573</u>	<u>151,368</u>
Cash flows from investing activities:						
Interest earned on cash deposits	4,935	5,526	86	1	10,548	3,476
	<u>4,935</u>	<u>5,526</u>	<u>86</u>	<u>1</u>	<u>10,548</u>	<u>3,476</u>
Cash flows from noncapital financing activities:						
Operating transfers in	-	-	-	-	-	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:						
Disposition of capital assets	-	-	-	-	-	18,022
Acquisition of capital assets - net	-	(82,090)	-	-	(82,090)	(128,509)
Pension related items	(2,216)	9,671	-	-	7,455	-
Net cash used for capital and related financing activities	<u>(2,216)</u>	<u>(72,419)</u>	<u>-</u>	<u>-</u>	<u>(74,635)</u>	<u>(110,487)</u>
Net increase (decrease) in cash and cash equivalents	32,946	(30,083)	10,623	-	13,486	44,357
Cash and cash equivalents - beginning of year	<u>1,012,322</u>	<u>1,186,033</u>	<u>13,910</u>	<u>-</u>	<u>2,212,265</u>	<u>727,847</u>
Cash and cash equivalents - end of year	<u>1,045,268</u>	<u>1,155,950</u>	<u>24,533</u>	<u>-</u>	<u>2,225,751</u>	<u>772,204</u>

CITY OF HARRISVILLE

Statement of Cash Flows - Continued
Proprietary Funds

For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities- Internal Service Funds
	Sewer Fund	Storm Water Fund	Street Hydrant Fund	Garbage Fund		
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ 29,075	40,267	10,511	(29,057)	50,796	(36,881)
Adjustments to reconcile operating income to net cash provided by operations activities:						
Depreciation	30,272	43,622	-	-	73,894	170,249
(Increase) decrease in accounts receivable	(21,935)	(30,552)	26	(624)	(53,085)	-
(Increase) decrease in prepaid items	-	-	-	-	-	18,000
Increase (decrease) in accounts payable	(7,185)	-	-	29,680	22,495	-
Increase (decrease) in pension liability	-	(16,527)	-	-	(16,527)	-
Net cash provided (used) by operating activities	<u>\$ 30,227</u>	<u>36,810</u>	<u>10,537</u>	<u>(1)</u>	<u>77,573</u>	<u>151,368</u>

CITY OF HARRISVILLE

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies

The City of Harrisville was incorporated April 19, 1962 as a township and became a city on January 30, 1964. The City operates under a traditional council/mayor form of government and provides the following services as authorized by its charter: public safety, public utilities, highways and streets, sanitation, social services, culture-recreation, public improvements, planning and zoning, and general administrative services. The financial statements of the City of Harrisville have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Reporting Entity

As required by generally accepted accounting principles, these financial statements present the City of Harrisville (the primary government). The City has no component units.

B. Government-Wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

Government-Wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

The Statement of Net Position presents the City's non-fiduciary assets and liabilities, with the difference reported as net position. Net position are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and statutory mandate. The various funds are grouped, in the financial statements in this report, into fund types and categories as follows:

Governmental Fund Types:

The City reports the following major governmental funds:

General fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in other funds. It also includes the financial activities related to most federal and state funds.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(1) Summary of Significant Accounting Policies - Continued

Capital projects fund - These funds are used to account for financial resources to be used for the acquisition or construction of general major capital facilities.

Proprietary Fund Types:

Enterprise funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City operates its sewer, storm drainage, street hydrant, and garbage funds as enterprise funds. Each is considered a major proprietary fund.

Internal service fund - The internal service fund is used to account for the financing of goods and services provided by the motor pool to other departments or agencies of the City, or to other governments, on a cost-reimbursements basis.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases and decreases in net total assets.

All governmental funds are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued in the individual funds because the current portion of these items cannot be reasonably estimated and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(1) Summary of Significant Accounting Policies - Continued

D. Budgets

Annual budgets are prepared and adopted in accordance with the “Uniform Fiscal Procedures Act of Utah Cities” by the City of Harrisville Municipal Council on or before June 22nd for the following fiscal year which begins on July 1. Budgets may be increased by resolution of the City Council at any time during the year, following a public hearing. Budgets are prepared in line-item detail; however, budget amendments by resolution are generally required only if the fund desires to exceed its total budget appropriation. The City follows Uniform Fiscal Procedures for Cities as adopted by the State Legislature for policies concerning its budgetary accounting. Annual budgets are adopted for all governmental fund types. All annual appropriations lapse at fiscal year-end.

During the year, one supplemental amendment was made to the City’s general fund budget in the amount of \$370,000 and an amendment was made to the capital projects fund budget in the amount of \$374,500.

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Sewer collection system	50 years
Equipment and machinery	5-15 years
Other improvements	10-30 years

F. Governmental Fund Balances

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

Nonspendable Fund Balance - classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Harrisville has no nonspendable fund balance.

Restricted Fund Balance - classified as restricted by (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Harrisville reports it Class C fund balance, Park Development fund balance, and Transportation fund balance, and Public Safety Impact Fee fund balance as restricted.

Committed Fund Balance - classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. Harrisville has no committed fund balances.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(1) Summary of Significant Accounting Policies - Continued

Assigned Fund Balance - classification includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Harrisville reports its Capital Project fund balances as assigned.

Unassigned Fund Balance - classification is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When an expenditure is incurred for purposes which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available; the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

G. Cash and Cash Equivalents

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

H. Pensions

For the 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 Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. 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.

I. Deferred outflows/inflows of resources

In addition to assets, financial statements 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 will not be recognized as an outflow of resources (expense/expenditure until then. In addition to liabilities, the financial statements 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 will not be recognized as an inflow of resources (revenue) until that time.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Subsequent Events

Management has evaluated subsequent events through October 13, 2021, the date the financial statements were available to be issued.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(2) Deposits and Investments

Deposits and investments for the City of Harrisville are governed by the Utah Money Management Act and by rules of the Utah Money Management Council. Following are discussions of the City’s exposure to various risks related to its cash management activities.

A. Custodial Credit Risk

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be recovered. The City’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of City funds to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the commissioner of Financial Institutions as meeting the requirement of the Act and adhering to the rules of the Utah Money Management Council.

The City’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. The City’s deposits at June 30, 2021 were \$152,565, all of which was fully insured.

B. Credit Risk

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The City’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The City is also authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized costs basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants’ average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares. Following are the City’s investments at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Quality Maturity</u>	<u>Ratings</u>
PTIF Investments	\$ <u>6,879,979</u>	67 days*	not rated

*Weighted-average maturity

C: Interest Rate Risk:

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The City manages its exposure to declines in fair value by investing solely in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. Maturities of the City’s investments are noted in the previous table.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy to limit this risk is to adhere to the rules of the Money Management Council and to invest most of its available funds in the PTIF. The Council rules do not limit the amount of investments a government may make in any one issuer except for Rule 2 regarding certain endowments and funds with a long-term perspective, and Rule 17 which limits investments in a single issuer of commercial paper and corporate obligations to between 5 and 10 percent depending upon the total dollar amount held in the government's portfolio at the time of purchase.

(3) Accounts Receivable

Accounts receivable in the governmental activities consist of amounts due from other governments in the amount of \$305,212, and accounts receivable in the business-type activities consist of amounts due from utility customers in the amount of \$207,774.

The City considers its accounts receivable to be substantially collectable and has therefore not recorded an allowance for doubtful accounts.

(4) Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated:				
Land and land improvements	\$ 744,040	-	-	744,040
Total	744,040	-	-	744,040
Capital assets being depreciated:				
Buildings	1,024,121	28,644	-	1,052,765
Other improvements	1,538,951	92,828	-	1,631,779
Equipment	1,774,048	138,056	(148,474)	1,763,630
Infrastructure	3,915,385	350,934	-	4,266,319
Total	8,252,505	610,462	(148,474)	8,714,493
Less accumulated depreciation for:				
Buildings	(450,942)	(29,418)	-	(480,360)
Other improvements	(1,077,984)	(125,634)	-	(1,203,618)
Equipment	(825,070)	(183,821)	130,450	(878,441)
Infrastructure	(1,579,032)	(195,772)	-	(1,774,804)
Total	(3,933,028)	(534,645)	130,450	(4,337,223)
Capital assets being depreciated, net	4,319,477	75,817	18,024	4,377,270
Governmental activity capital assets, net	5,063,517	75,817	18,024	5,121,310

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(4) Capital Assets – continued

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets being depreciated:				
Improvements	\$ 3,472,830	82,090	-	3,554,920
Total	<u>3,472,830</u>	<u>82,090</u>	<u>-</u>	<u>3,554,920</u>
Less accumulated depreciation for:				-
Improvements	(1,055,722)	(73,894)	-	(1,129,616)
Total	<u>(1,055,722)</u>	<u>(73,894)</u>	<u>-</u>	<u>(1,129,616)</u>
Capital assets being depreciated, net	<u>2,417,108</u>	<u>(73,894)</u>	<u>-</u>	<u>2,425,304</u>
Business-type activities capital assets, net	<u>\$ 2,417,108</u>	<u>8,196</u>	<u>-</u>	<u>2,425,304</u>

Capital assets of the governmental activities includes the equipment and other depreciable assets, net of accumulated depreciation, of the internal service funds of \$836,874.

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

General Government	\$ 40,370
Public Safety	1,622
Public Works	196,770
Parks and Recreation	125,634
Depreciation on capital assets of the City's internal service funds is charged to the various functions based on their usage of assets	<u>170,249</u>
Total	<u>\$ 534,645</u>

(5) Compensated Absences, Accumulated Unpaid Vacation, Personal Leave Pay, Compensatory Time

It is the government's policy to permit employees to accumulate earned but unused vacation and personal leave pay benefits. Vacation and compensatory leave are recorded as expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the governmental-wide statements. A liability for unused vacation and compensatory leave is recorded in the governmental-wide statement of net position.

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Compensated absences	\$ 109,237	-	20,054	89,183	-

(6) Retirement Plans

General Information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans continued

- Public Employees Noncontributory Retirement System (Noncontributory System); Public Employees Contributory Retirement System (Contributory System); Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, public employees, retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1053, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the [website:www.urs.org](http://www.urs.org).

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA **
Noncontributory System	Highest 3 Years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Tier 2 Public Employees System	Highest 5 Years	35 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.50% per year to June 2020 2.00% per year July 2020 to present	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans - continued

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
Local Government Division - Tier 2	N/A	15.8	0.89
Noncontributory System			
Local Government Div - Tier 1	N/A	18.47	N/A
Public Safety System - Contributory			
Tier 2 DB Hybrid Public Safety	N/A	25.83	N/A
Noncontributory			
Other Div A with 2.5% COLA	N/A	34.04	N/A
Tier 2 DC Only			
Local Government	N/A	6.69	10.00
Public Safety	N/A	11.83	14.00

** Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

for the fiscal year ended June 30, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 79,053	N/A
Public Safety System	107,491	-
Tier 2 Public Employees System	26,763	-
Tier 2 Public Safety and Firefighter	48,879	3,991
Tier 2 DC Only System	2,511	N/A
Tier 2 DC Public Safety and Firefighter System	8,410	N/A
	\$ 273,107	\$ 3,991

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

Combined Pension Assets, Liabilities, Expense and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2021, we reported a net pension asset of \$0 and a net pension liability of \$221, 179.

	<u>(Measurement Date): December 31, 2020</u>			Proportionate	Change
	Net Pension	Net Pension	Proportionate	Share December	(Decrease)
	Asset	Liability	Share	31, 2019	
Noncontributory System	\$ -	\$ 25,134	0.0489999%	0.5648320%	(0.0074833)%
Contributory System	\$ -	\$ -	-%	-%	-%
Public Safety System	\$ -	\$ 187,804	0.2262038%	1.9986520%	2.6338600%
Firefighters System	\$ -	\$ -	-%	-%	-%
Judges Retirement System	\$ -	\$ -	-%	-%	-%
Governors & Legislators System	\$ -	\$ -	-%	-%	-%
Tier 2 Public Employees System	\$ -	\$ 1,485	0.0103251%	0.0139628%	(0.0036377)%
Tier 2 Public Safety & Firefighters	\$ -	\$ 6,756	0.0753268%	0.0837062%	(0.0083794)%
	<u>\$ -</u>	<u>\$ 221,179</u>			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2021, we recognized pension expense of \$137,994.

At June 30, 2021, we reported deferred outflows of resources an deferred inflows of resources relating to the pensions from the following sources:

	Deferred	Deferred Inflows
	Outflows of	of Resources
	Resources	
Differences between expected and actual experience	\$ 73,147	864
Changes in assumptions	3,448	9,407
Net difference between projected and actual earnings on pension plan investments	-	437,873
Changes in proportion and differences between contributions and proportionate share of contributions	48,829	36,094
Contributions subsequent to the measurement date	<u>140,739</u>	<u>-</u>
	<u>\$ 266,163</u>	<u>484,238</u>

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

\$140,739 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Net Pension Outflows(Inflows) of resources</u>
2021	\$ (84,063)
2022	\$ (51,683)
2023	\$ (155,852)
2024	\$ (71,302)
2025	\$ 913
Thereafter	\$ 6,174

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For year ended June 30, 2021, we recognized pension expense of \$10,220.

At June 30, 2021, we reported a deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 33,719	-
Changes in assumptions	-	3,288
Net difference between projected and actual earnings on pension plan investments	-	183,531
Changes in proportion and differences between contributions and proportionate share of contributions	1,551	34,995
Contributions subsequent to the measurement date	<u>40,478</u>	<u>-</u>
	<u>\$ 75,748</u>	<u>221,814</u>

\$40,478 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

<u>Year ended December 31,</u>	<u>Net Pension Outflows(Inflows) of resources</u>
2021	\$ (57,024)
2022	\$ 32,638
2023	\$ 66,455
2024	\$ 30,427
2025	\$ -
Thereafter	\$ -

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For year ended June 30, 2021, we recognized pension expense of \$92,634.

At June 30, 2021, we reported a deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 34,567	182
Changes in assumptions	-	5,341
Net difference between projected and actual earnings on pension plan investments	-	242,683
Changes in proportion and differences between contributions and proportionate share of contributions	42,454	-
Contributions subsequent to the measurement date	<u>53,513</u>	<u>-</u>
	<u>\$ 130,534</u>	<u>248,206</u>

\$53,513 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Net Pension Outflows(Inflows) of resources</u>
2021	\$ (25,514)
2022	\$ (18,093)
2023	\$ (87,350)
2024	\$ (40,228)
2025	\$ -
Thereafter	\$ -

June 30, 2021

(6) Retirement Plans – continued**Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources**

For year ended June 30, 2021, we recognized pension expense of \$14,540.

At June 30, 2021, we reported a deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,367	680
Changes in assumptions	1,878	54
Net difference between projected and actual earnings on pension plan investments	-	4,341
Changes in proportion and differences between contributions and proportionate share of contributions	2,651	377
Contributions subsequent to the measurement date	<u>15,188</u>	<u>-</u>
	<u>\$ 21,084</u>	<u>5,452</u>

\$15,188 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Pension Outflows(Inflows) of resources
2021	\$ (740)
2022	\$ (435)
2023	\$ (1,007)
2024	\$ (293)
2025	\$ 508
Thereafter	\$ 2,410

Tier 2 Public Employees and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For year ended June 30, 2021, we recognized pension expense of \$20,600.

At June 30, 2021, we reported a deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,494	2
Changes in assumptions	1,570	724
Net difference between projected and actual earnings on pension plan investments	-	4,318
Changes in proportion and differences between contributions and proportionate share of contributions	2,174	722
Contributions subsequent to the measurement date	<u>31,559</u>	<u>-</u>
	<u>\$ 38,797</u>	<u>5,766</u>

\$31,559 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Pension Outflows(Inflows) of resources
2021	\$ (785)
2022	\$ (517)
2023	\$ (1,040)
2024	\$ (354)
2025	\$ 405
Thereafter	\$ 3,764

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 2.50 percent
- Salary Increases 3.25 - 9.75 percent, average, including inflation
- Investment Rate of Return 6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables based on gender, occupation and age as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Expected Return Arithmetic Basis</u>		<u>Long Term Expected Portfolio</u>
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	<u>100%</u>		4.84%
Inflation			2.50%
Expected arithmetic nominal return			7.34%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. 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, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.95 percent) or 1 percentage point higher (7.95 percent) than the current rate:

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(6) Retirement Plans – continued

<u>Sys tem</u>	<u>1% Decrease or 5.95%</u>	<u>Discount Rate of 6.95%</u>	<u>1% Increase of 7.95%</u>
Noncontributory System	\$ 435,751	23,134	(317,177)
Public Safety System	\$ 792,879	187,804	(303,516)
Tier 2 Public Employees System	\$ 24,989	1,485	(16,495)
Tier 2 Public Safety & Firefighter System	\$ 31,854	6,756	(13,261)
Totals	\$ 1,285,473	219,179	(650,449)

**Pension fiduciary net position. Details information about the fiduciary net position or pension plan is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

CITY OF HARRISVILLE participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- * 401(k) Plan
- * 457(b) Plan
- * Roth IRA Plan
- * Traditional IRA Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>
401(k) Plan			
Employer Contributions	\$ 41,034	\$ 40,032	\$ 51,269
Employee Contributions	\$ 37,876	\$ 35,674	\$ 32,245
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 19,500	\$ 18,885	\$ 18,500
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 6,925	\$ 8,476	\$ 10,800
Traditional IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	3,000	2,846	2,750

(7) Budgetary Accounting and Tax Calendar

The City Council can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. Budgets are required by the State of Utah for the general, special revenue, debt service and capital improvement funds. The legal level of control required by the State of Utah is at the department level. The City's budget is a financial plan of all estimated revenues and all appropriations for expenditures. Revenues and expenditures must balance.

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(7) Budgetary Accounting and Tax Calendar continued

The budget is prepared sometime between the 1st of March and the 1st of May. A tentative budget is presented by the City Administrator to the City Council by the first regularly scheduled council meeting in May. The tentative budget is reviewed and tentatively adopted by the Council no later than the first meeting in May. The tentative budget is public record and is available for inspection at the City Business Administration Department and the City Recorder's Office for at least ten days prior to adoption of the final budget. Notice of public hearing on adoption of the final budget is published seven days prior to the public hearing. The public hearing on the tentatively adopted budget is held prior to final adoption. Final adjustments are made to the tentative budget by the Council after the public hearing. The final budget is adopted by ordinance before June 22nd and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.

In connection with budget adoption an annual tax ordinance establishing the tax rate is adopted before June 22nd and the City is to certify the tax rate to the County Auditor before June 22nd.

Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The above procedures are authorized by Utah Code Sections 10-6-109 through 10-6-135.

<u>Duties to be Completed</u>	<u>Property Tax Calendar</u>	<u>Authorizing Statute</u>	<u>Statute Date</u>
Lien date		59-2-103 59-2-1302	1/1
Taxing districts with June year end notify county commission of date, time and place of public hearing		59-2-919	3/1
County treasurer to settle taxes charged and collected for previous year		59-2-1365	3/31
Budget officer shall prepare and file with council a tentative budget		10-6-111	1 st scheduled council meeting in May
County assessor delivers roll to county auditor		59-2-924	6/1
Tax commission reports value of Centrally Assessed Property to counties		59-2-802	6/1
County assessor delivers to county auditor statement showing aggregate valuation of all taxable property		59-2-924	6/1
County auditor sends valuation, certified tax rate and levy work sheets to each taxing district		59-2-924	6/1
Taxing district must adopt a proposed tax rate, certify the rate and levy, and submit to county auditor		59-2-912	before 6/22

CITY OF HARRISVILLE

Notes to Financial Statements - Continued

June 30, 2021

(7) Budgetary Accounting and Tax Calendar - Continued

<u>Duties to be Completed</u>	<u>Authorizing Statute</u>	<u>Statute Date</u>
County to set proposed tax rates	59-2-909	6/22
Taxing districts adopt tentative budgets and notify county of intent to exceed certified tax rate	59-2-924(3)	6/22
County auditor to submit levy worksheets and supporting documentation to tax commission	59-2-913	6/22
Copy of final budget to state auditor within 30 days of adoption	10-6-118	9/17
County treasurer to mail tax notice	59-2-1317	11/1
County auditor delivers assessment roll with affidavit to tax commission	59-2-326	11/1
Payment and delinquency date	59-2-1331	11/30
Delinquency list published	59-2-1332.5	12/31

(8) Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those grantor agencies. 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 government expects such amounts, if any, to be immaterial.

(9) Risk Management

The City of Harrisville 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

(10) Departments over budget

The City had one department that overspent its budget for the year.

(11) Coronavirus Pandemic

In December 2019, an outbreak of a novel strain of the coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020 the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate impact to the entity's operations. Future potential impacts may include disruptions or restrictions on our employee's ability to work or customers' ability to pay the monthly service fees. Changes to the operating environment may increase operating costs. The future effects of these issues are unknown, so no related amounts are reflected in the financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

Notes to Required Supplementary Information

June 30, 2021

Budgeting and Budgetary Control

As more fully explained in Note 1 of the Notes to Financial Statements, annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1 in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required and are prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

The Budgetary Comparison schedules presented in this section of the report are for the City's general fund and any major special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpected balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Pension Plans

As explained in Note 6 to the Financial Statements, the City implemented GASB Statement 68 which requires the City to provide a 10 - year history for certain pension related amounts. The schedule of Proportionate Share of the Net Pension liability. The Schedule of Contributions shows the City's contractually required contributions, actual amounts contributed, and the contributions as a percentage of covered payroll. Both schedules show information only for the years for which information is available.

Changes in Assumptions

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as, an updated mortality and salary increase assumption) updated for use in January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah State Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability of as December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019, provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the Retirement Office" column using the "Reports and Stats". tab.

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund

Year Ended June 30, 2021

	Budgeted Amount			Variance from Final Budget
	Original	Final	Actual	
Revenues:				
Taxes:				
Sales tax	1,500,000	1,500,000	1,756,775	256,775
Current year property tax	344,619	344,619	350,008	5,389
Franchise tax	325,000	325,000	347,566	22,566
Delinquent prior years taxes	6,000	6,000	8,932	2,932
Fee in lieu	31,000	31,000	29,530	(1,470)
Transportation tax	120,000	120,000	144,911	24,911
Total taxes	2,326,619	2,326,619	2,637,722	311,103
Licenses and permits:				
Park impact	20,000	20,000	5,217	(14,783)
Business licenses	43,000	43,000	48,313	5,313
Building permits	60,000	60,000	44,872	(15,128)
Plan check fee	20,000	20,000	22,317	2,317
Building plan / development fees	4,000	4,000	12,961	8,961
Public safety impact fees	6,000	6,000	1,053	(4,947)
Transportational impact fees	8,000	8,000	1,908	(6,092)
Encroachment Permit Fees	-	-	6,850	6,850
Total licenses and permits	161,000	161,000	143,491	(17,509)
Intergovernmental:				
Class C roads	230,000	230,000	286,526	56,526
State Liquor allotment	16,000	16,000	9,928	(6,072)
Other Grants	127,140	497,140	583,918	86,778
Total intergovernmental	373,140	743,140	880,372	137,232
Charges for services:				
Recreation and user fees	12,800	12,800	6,716	(6,084)
Park / Cabin reservations	8,000	8,000	1,235	(6,765)
Total charges for services	20,800	20,800	7,951	(12,849)
Fines and forfeitures	176,500	176,500	120,304	56,196
Other revenue:				
Heritage Days celebration	-	-	-	-
Interest earned	67,800	67,800	15,719	(52,081)
Miscellaneous	44,500	44,500	42,150	(2,350)
Total other revenue	112,300	112,300	57,869	(54,431)
Total revenue	3,170,359	3,540,359	3,847,709	307,350
Expenditures:				
General government:				
Legislative:				
Salaries and benefits	19,345	19,345	17,088	2,257
Materials, supplies and services	9,900	9,900	6,149	3,751
	29,245	29,245	23,237	6,008

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Continued
General Fund

Year Ended June 30, 2021

	Budgeted Amounts			Variance from Final Budget
	Original	Final	Actual	
Expenditures - Continued:				
Judicial:				
Salaries and benefits	92,610	92,610	95,074	(2,464)
Materials, supplies and services	15,950	15,950	7,368	8,582
	<u>108,560</u>	<u>108,560</u>	<u>102,442</u>	<u>6,118</u>
City Administration:				
Salaries and benefits	266,552	266,552	257,145	9,407
Materials, supplies and services	98,667	98,667	105,311	(6,644)
	<u>365,219</u>	<u>365,219</u>	<u>362,456</u>	<u>2,763</u>
General Government:				
Non-departmental				
Materials, supplies, and services	628,976	983,976	685,399	298,577
Total general government	<u>1,132,000</u>	<u>1,487,000</u>	<u>1,173,534</u>	<u>313,466</u>
Public Safety:				
Police service:				
Salaries and benefits	1,181,836	1,181,836	1,045,768	136,068
Materials, supplies and services	234,044	234,044	201,873	32,171
	<u>1,415,880</u>	<u>1,415,880</u>	<u>1,247,641</u>	<u>168,239</u>
Building inspections:				
Salaries and benefits	-	-	-	-
Materials, supplies, and services	14,500	29,500	34,602	(5,102)
	<u>14,500</u>	<u>29,500</u>	<u>34,602</u>	<u>(5,102)</u>
Total public safety	<u>1,430,380</u>	<u>1,445,380</u>	<u>1,282,243</u>	<u>163,137</u>
Public Works:				
Public works / maintenance:				
Salaries and benefits	287,607	287,607	284,929	2,678
Materials, supplies, and services	1,613,000	1,613,000	358,970	1,254,030
Total public works	<u>1,900,607</u>	<u>1,900,607</u>	<u>643,899</u>	<u>1,256,708</u>
Parks and Recreation:				
Salaries and benefits	309,540	309,540	287,780	21,760
Materials, supplies, and services	55,850	55,850	48,789	7,061
Total parks and recreation	<u>365,390</u>	<u>365,390</u>	<u>336,569</u>	<u>28,821</u>
Total expenditures	<u>4,828,377</u>	<u>5,198,377</u>	<u>3,436,245</u>	<u>1,762,132</u>
Excess (deficiency) of revenues over expenditures	<u>(1,658,018)</u>	<u>(1,658,018)</u>	<u>411,464</u>	<u>2,069,482</u>
Other financing sources (uses):				
Addition to fund balance	(20,300)	(20,300)	-	20,300
Use of fund balance	1,678,318	1,678,318	-	(1,678,318)
Total other financing sources (uses)	<u>1,658,018</u>	<u>1,658,018</u>	<u>-</u>	<u>(1,658,018)</u>
Excess of deficiency of revenues and other financing sources over (under) expenditures and other uses.	-	-	411,464	411,464
Fund balance - beginning of year	<u>2,747,649</u>	<u>2,747,649</u>	<u>2,747,619</u>	<u>-</u>
Fund balance - end of year	<u>2,747,649</u>	<u>2,747,649</u>	<u>3,159,113</u>	<u>411,464</u>

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CITY OF HARRISVILLE
Utah Retirement Systems
Measurement date of December 31, 2020
June 30, 2021
Last 10 fiscal Years*

		Noncontributory System	Public Safety System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2020	0.0489999%	0.2262038%	0.0103251%	0.0753268%
	2019	0.0564832%	0.1998652%	0.0139628%	0.0837062%
	2018	0.0606721%	0.1851420%	0.0104868%	0.0856616%
	2017	0.0587011%	0.1669461%	0.0086000%	0.0810498%
	2016	0.0591657%	0.1780486%	0.0053676%	0.0479146%
	2015	0.0526020%	0.1507968%	0.0067037%	0.1064489%
	2014	0.0505886%	0.1596158%	0.0059151%	0.1320064%
Proportionate share of the net pension liability (asset)	2020	\$25,134	\$187,804	\$1,485	\$6,756
	2019	\$212,878	\$320,907	\$3,140	\$7,874
	2018	\$446,773	\$476,294	\$4,491	\$2,146
	2017	\$257,181	\$261,881	\$758	\$938
	2016	\$379,916	\$361,310	\$599	\$416
	2015	\$297,648	\$269,578	\$15	\$1,555
	2014	\$219,668	\$200,730	\$179	\$1,953
Covered payroll	2020	\$415,269	\$302,750	\$165,133	\$149,284
	2019	\$469,564	\$312,616	\$193,944	\$138,013
	2018	\$519,422	\$313,699	\$122,100	\$114,231
	2017	\$504,297	\$291,267	\$84,084	\$85,467
	2016	\$520,603	\$324,312	\$44,018	\$39,588
	2015	\$445,904	\$305,690	\$43,332	\$63,296
	2014	\$430,807	\$330,671	\$29,006	\$54,694
Proportionate share of the net pension liability(asset) as a percentage of its covered-employee payroll	2020	6.05%	62.03%	0.90%	4.53%
	2019	45.34%	102.65%	1.62%	5.71%
	2018	86.01%	151.83%	3.68%	1.88%
	2017	51.00%	89.91%	0.90%	-1.10%
	2016	72.98%	111.41%	1.36%	-1.05%
	2015	66.75%	88.19%	-0.03%	-2.46%
	2014	51.0%	60.7%	-0.6%	-3.6%
Plan fiduciary net position as a percentage of the total pension liability	2020	99.2%	95.5%	98.3%	93.1%
	2019	93.7%	90.9%	96.5%	89.6%
	2018	87.0%	84.7%	90.8%	95.6%
	2017	91.9%	90.2%	97.4%	103.0%
	2016	87.3%	86.5%	95.1%	103.6%
	2015	87.8%	87.1%	100.2%	110.7%
	2014	90.2%	90.5%	103.5%	120.5%

*In accordance with GAB 68, the City will need to disclose a 10-year history of its proportionate share of the Net Pension Liability (Asset). The 10-year schedule above is only for the most recent years.

SCHEDULE OF CONTRIBUTIONS
CITY OF HARRISVILLE
Utah Retirement Systems
As of June 30, 2020
Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relations to the		Covered payroll	Contributions as a percentage of employee payroll
			contractually required contribution	Contribution deficiency (excess)		
Noncontributory System	2014	\$73,445	\$73,445	\$ -	\$425,288	17.27%
	2015	\$80,376	\$80,376	\$ -	\$436,430	18.42%
	2016	\$88,261	\$88,261	\$ -	\$477,860	18.47%
	2017	\$96,232	\$96,232	\$ -	\$527,258	18.25%
	2018	\$93,150	\$93,150	\$ -	\$504,500	18.46%
	2019	\$93,864	\$93,864	\$ -	\$510,783	18.38%
	2020	\$80,588	\$80,588	\$ -	\$436,337	18.47%
	2021	\$79,053	\$79,053	\$ -	\$428,008	18.47%
Public Safety System	2014	\$72,843	\$72,843	\$ -	\$266,643	32.14%
	2015	\$67,351	\$67,351	\$ -	\$197,857	34.04%
	2016	\$77,403	\$77,403	\$ -	\$226,702	34.14%
	2017	\$83,207	\$83,207	\$ -	\$242,797	34.27%
	2018	\$77,200	\$77,200	\$ -	\$282,489	27.34%
	2019	\$76,838	\$76,838	\$ -	\$330,593	23.24%
	2020	\$92,932	\$92,932	\$ -	\$299,800	31.00%
	2021	\$107,491	\$107,491	\$ -	\$319,435	33.65%
Tier 2 Public Employees System*	2014	\$4,041	\$4,041	\$ -	\$28,886	13.99%
	2015	\$4,336	\$4,336	\$ -	\$29,026	14.94%
	2016	\$8,187	\$8,187	\$ -	\$54,910	14.91%
	2017	\$8,029	\$8,029	\$ -	\$53,852	14.91%
	2018	\$15,002	\$15,002	\$ -	\$99,360	15.10%
	2019	\$24,207	\$24,207	\$ -	\$157,358	15.38%
	2020	\$30,199	\$30,199	\$ -	\$193,144	15.64%
	2021	\$26,763	\$26,763	\$ -	\$169,388	25.83%
Tier 2 Public Safety and Firefighter System*	2014	\$7,877	\$7,877	\$ -	\$37,779	20.85%
	2015	\$16,234	\$16,234	\$ -	\$71,415	22.73%
	2016	\$10,478	\$10,478	\$ -	\$46,615	22.48%
	2017	\$10,101	\$10,101	\$ -	\$47,804	21.13%
	2018	\$23,390	\$23,390	\$ -	\$106,542	21.95%
	2019	\$34,364	\$34,364	\$ -	\$150,380	22.85%
	2020	\$36,522	\$36,522	\$ -	\$158,636	23.02%
	2021	\$48,879	\$48,879	\$ -	\$189,234	25.83%
Tier 2 Public Employees DC only System*	2014	\$646	\$646	\$ -	\$11,571	5.58%
	2015	\$784	\$784	\$ -	\$11,673	6.72%
	2016	\$2,029	\$2,029	\$ -	\$30,323	6.69%
	2017	\$2,125	\$2,125	\$ -	\$31,766	6.69%
	2018	\$2,252	\$2,252	\$ -	\$33,659	6.69%
	2019	\$2,363	\$2,363	\$ -	\$35,323	6.69%
	2020	\$2,429	\$2,429	\$ -	\$36,309	6.69%
	2021	\$2,511	\$2,511	\$ -	\$37,530	6.69%
Tier 2 Public Safety and Firefighter DC only System*	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	\$ -	\$ -	\$ -	\$ -	0.00%
	2016	\$3,157	\$3,157	\$ -	\$26,683	11.83%
	2017	\$4,730	\$4,730	\$ -	\$39,982	11.83%
	2018	\$4,702	\$4,702	\$ -	\$39,746	11.83%
	2019	\$5,459	\$5,459	\$ -	\$46,149	11.83%
	2020	\$7,688	\$7,688	\$ -	\$64,992	11.83%
	2021	\$8,410	\$8,410	\$ 1	\$71,087	11.83%

*Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 2 systems.
Tier 2 systems were created effective July 1, 2011.

Paragraph 81.b of GASB 68 requires employers to disclose a 10 - year history of contributions in RSI. Contributions as a percentage of covered - payroll may be different than the board certified rate due to rounding and other administrative issues.



Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With Government Auditing Standards

To the Mayor and City Council
City of Harrisville

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Harrisville as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Harrisville's basic financial statements, and have issued our report thereon dated October 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Harrisville's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Harrisville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Harrisville's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Harrisville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose P.C.

October 13, 2021
Ogden, UT



Independent Auditor's Report on Compliance and on
Internal Controls Over Compliance in Accordance With the
State of Utah Legal Compliance Audit Guide

To the Mayor and City Council
City of Harrisville

REPORT ON COMPLIANCE

We have audited the City of Harrisville's compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2021.

The general compliance requirements applicable to the City of Harrisville are identified as follows:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Governmental Fees
- Cash Management
- Enterprise Fund Transactions

The City of Harrisville did not receive any major assistance programs from the State of Utah during the year ended June 30, 2021.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the City's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the City and its major programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion

In our opinion, the City of Harrisville complied, in all material respects, with the general compliance requirements identified above for the year ended June 30, 2021.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose P.C.

HARRISVILLE CITY

Schedule of Findings and Recommendations

For the Year Ended June 30, 2021

PROGRAM: BUDGETARY COMPLIANCE

FINDING: The City had one department that overspent its budget.

RECOMMENDATION: The City should monitor its expenditures more closely and amend budgets when necessary in order to avoid overspending budgeted amounts.

CITY'S REPLY: The City will monitor its budget more closely in the future.



HARRISVILLE CITY

363 West Independence • Harrisville, Utah 84404 • (801) 782-4100

MAYOR:

Michelle N. Tait

COUNCIL MEMBERS:

Grover Wilhelmsen
Steve Weiss
Blair Christensen
Max Jackson
Kenny Loveland

MEMORANDUM

To: Harrisville Mayor and City Council
From: Jennie Knight, City Recorder
Date: December 9, 2021
Re: Harrisville Resolution 21-18; FY 2022 Budget Amendments

As was previously stated at the November 9th City Council meeting, the city has experienced a high turnover rate in personnel, specifically in the police department but also inclusive of all other departments due to several factors. The main leading factor has been the significant wage disparity between Harrisville personnel and other comparable cities. With the loss of these employees, Harrisville has also suffered the loss of the investment in training and the institutional knowledge of seasoned employees.

In addition to the turn over the city has experience in the last few years, we are experiencing an unprecedented amount of development.

Anticipated residential growth is outlined through the following eight (8) developments:

1. Ben Lomond View – 425 single family homes, 144 townhomes, 80 multi-family condos. [Zoning approved]
2. Copperwoods – 65 townhomes, 24 of which are live here/work here. [Zoning approved, preliminary subdivision approval]
3. Ashlar Cove – 23-lot single family homes [Final approval]
4. Warren Hollow – 21-lot single family homes [Final approval]
5. Washington Blvd Project – 180-200 townhomes [Application received, in process]
6. Montgomery Farms – 19-lot single family homes [Final Approval]
7. Heavenly Road – 134 townhomes [Concept Plan]
8. Craig North Project – 20-lot single family homes [Concept Plan]

Anticipated commercial growth is included in the following three (3) developments:

1. Ben Lomond Views – 40,836 square feet [Two-story building]
2. Copperwoods – 24 live here/work here and 10,650 square foot commercial pad
3. Washington Blvd Project – proposing two commercial development pads

The city is anticipating an increase in population from approximately 7,800 residents to approximately 10,000-12,000 residents.

Lynn Fortie has prepared the proposed budget amendments to implement the wage study changes based on the recommendation to hold the public hearing and continue the discussion of implementing the wage adjustment for Harrisville personnel. Please note the amendment in the proposed resolution include the ARPA Grant Revenue as well as the adjustments outlined in the General and Storm Water accounts. The anticipated cost of implementing the wage increase is \$98,714.

Staff is recommending adoption of Harrisville Resolution 21-18; FY 2022 Budget Amendments to implement the wage increase and address the significant wage disparity, aid in retention of current employees, incentivize the already taxed staff, and retain the knowledge of these valued employees.

**HARRISVILLE CITY
RESOLUTION 21-18**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2022 AMENDED
BUDGET FOR HARRISVILLE CITY, UTAH, FISCAL YEAR ENDING:
JUNE 30, 2022.**

WHEREAS, Harrisville City (hereafter referred to as the “City”) is a municipal corporation duly existing under the laws of the state of Utah;

WHEREAS, Utah Code Annotated §§ 10-6-111, 10-6-113, 10-6-118, 59-2-913 and 59-2-923, as amended, states in effect:

“On or before the first regularly scheduled city council of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 30, or in the case of a property tax increase before September 1, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.”

WHEREAS, the City adopted its Fiscal Year 2022 budget previously and desires to amend that budget according to the terms of the amended budget presented herein, with the referenced changes;

WHEREAS, Title 10, Chapter 6, of the *Utah Code Annotated* provides the procedure for the City to amend its budget;

WHEREAS, the legislative body, in accordance with state law, approved a motion on November 9, 2021, to review the current budget for amendment and held its public hearing on December 14, 2021, to take public comment regarding the amended budget for the above referenced fiscal year and such budget was presented as contained herein;

NOW, THEREFORE, be it resolved by the City Council of Harrisville City as follows:

Section 1. Budget Amendment.

That the Harrisville City Council amends the budget for FY 2022 as per the attached budgetary forms incorporated herein by this reference, with the changes indicated therein.

Section 2. Compliance and Submission.

That staff is authorized to make any modification to said budget to conform with the submission requirements of state law. That said amended budget adopted herein in accordance with the requirements of the laws of the state of Utah shall be immediately forwarded by staff to the State Auditor within thirty (30) days.

Section 3. Effective Date.

This Resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED by the Harrisville City Council on this 14th day of December, 2021.

MICHELLE TAIT, Mayor

ATTEST:

JENNIE KNIGHT, City Recorder

Roll call vote is as follows:		
Grover Wilhelmsen	Yes	No
Steve Weiss	Yes	No
Blair Christensen	Yes	No
Max Jackson	Yes	No
Kenny Loveland	Yes	No

DRAFT

**FY 2022 Budget
Proposed Budget Amendments
December 14, 2021**

Fund	Department	Account	Account Name	Original Amount	New Amount	Change
------	------------	---------	--------------	-----------------	------------	--------

General Fund Amendments

						Revenues
GF	Revenue	1033399	ARPA Grant Revenue	\$1	\$94,703	\$94,702
Total GF Revenue Amendments						\$94,702

						Expenditures
GF	Justice Court	1042110	Salaries and Wages	\$60,196	\$66,956	\$6,760
GF	Justice Court	1042200	Benefits	\$39,401	\$41,348	\$1,947
GF	Administration	1044110	Salaries and Wages	\$126,983	\$143,826	\$16,843
GF	Administration	1044120	Salaries and Wages/Part Time	\$56,250	\$65,000	\$8,750
GF	Administration	1044200	Benefits	\$134,216	\$132,685	(\$1,531)
GF	Police	1051110	Salaries and Wages	\$595,950	\$648,953	\$53,003
GF	Police	1051200	Benefits	\$443,919	\$478,244	\$34,325
GF	Public Works	1061110	Salaries and Wages	\$189,797	\$173,069	(\$16,729)
GF	Public Works	1061200	Benefits	\$115,090	\$97,187	(\$17,904)
GF	Parks and Recreation	1071110	Salaries and Wages	\$189,955	\$196,975	\$7,020
GF	Parks and Recreation	1071200	Benefits	\$98,466	\$100,683	\$2,217
Total GF Expenditure Amendments						\$94,702

Storm Water Amendments

						Expenditures
SW	Storm Water	5362110	Salaries and Wages	\$53,365	\$55,270	\$1,905
SW	Storm Water	5362200	Benefits	\$38,980	\$41,087	\$2,107
Total Storm Water Expenditure Amendments						\$4,012

**HARRISVILLE CITY
RESOLUTION 2021-17**

UTAH PUBLIC TREASURERS' INVESTMENT FUND (PTIF)

**A RESOLUTION OF HARRISVILLE CITY, UTAH, RELATING TO
AUTHORIZED USERS FOR THE UTAH PUBLIC TREASURERS'
INVESTMENT FUND (PTIF).**

WHEREAS, Harrisville City (hereafter “City”) is a municipal corporation, duly organized and existing under the laws of the State of Utah;

WHEREAS, *Utah Code Annotated* §10-3-717 authorizes the City Council to “exercise all administrative powers by resolution”;

WHEREAS, the Utah Public Treasurers' Investment Fund (PTIF) is available to state and local government entities as a short-term cash investment vehicle:

WHEREAS, the PTIF requires that attached Utah Public Treasurers' Investment Fund Public Entity Resolution be completed as set forth in Exhibit “A” attached hereto and incorporated herein by this reference;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Harrisville City that the attached Utah Public Treasurers' Investment Fund Change Form from the Office of the State Treasurer attached in Exhibit “A” is hereby adopted and incorporated herein by this reference and the Mayor is authorized to execute the same.

PASSED AND APPROVED by the Harrisville City Council this 14th day of December, 2021.

MICHELLE TAIT
Mayor

JENNIE KNIGHT
City Recorder

Municipal Council

	Roll Call Vote Tally	
	Yes	No
Mr. Wilhelmsen	___	___
Mr. Weiss	___	___
Mr. Christensen	___	___
Mr. Jackson	___	___
Mr. Loveland	___	___



Office of the State Treasurer

Public Entity Resolution

1. Certification of Authorized Individuals

I, Michelle Tait (Name) hereby certify that the following are authorized: to add or delete users to access and/or transact with PTIF accounts; to add, delete, or make changes to bank accounts tied to PTIF accounts; to open or close PTIF accounts; and to execute any necessary forms in connection with such changes on behalf of Harrisville City (Name of Legal Entity). Please list at least two individuals.

Table with 4 columns: Name, Title, Email, Signature(s). Rows include Jessica Hardy (Finance Director) and Foster Bateman (Finance Officer).

The authority of the named individuals to act on behalf of Harrisville City (Name of Legal Entity) shall remain in full force and effect until written revocation from Harrisville City (Name of Legal Entity) is delivered to the Office of the State Treasurer.

2. Signature of Authorization

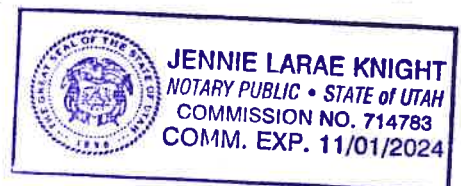
I, the undersigned, Mayor (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the 14th day of December, 2021, at which a quorum was present and voted; that said resolution is now in full force and effect; and that the signatures as shown above are genuine.

Signature table with columns: Signature, Date, Printed Name, Title. Entry for Michelle Tait, 12-3-21, Mayor.

STATE OF UTAH)
COUNTY OF WEBER)

Subscribed and sworn to me on this 14th day of December, 2021, by Michelle Tait (Name), as Mayor (Title) of Harrisville City (Name of Entity), proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature Jennie Larae Knight





HARRISVILLE CITY

363 West Independence • Harrisville, Utah 84404 • (801) 782-4100

MAYOR:

Michelle N. Tait

COUNCIL MEMBERS:

Grover Wilhelmsen
Steve Weiss
Blair Christensen
Max Jackson
Kenny Loveland

MEMORANDUM

To: Mayor and City Council
From: Justin Shinsel
Department: Public Works
Date: 12/7/2021
RE: Storm Water Management plan

Every 5 years we have to update our storm water management plan that can be found on our city website.

https://www.cityofharrisville.com/_files/ugd/2c02c1_cf496e141b64485880f0d9dbc7be485e.pdf
attached is a digital copy and also a small slide show presentation will take place for educational purposes.

**HARRISVILLE CITY
RESOLUTION 21-19**

2021 UPDATED STORM WATER MANAGEMENT PLAN

**A RESOLUTION OF HARRISVILLE CITY, UTAH, ADOPTING A THE
2021 UPDATED STORM WATER MANAGEMENT PLAN PREPARED
BY HARRISVILLE PUBLIC WORKS WITH JONES & ASSOCIATES
CONSULTING ENGINEERS IN ORDER TO COMPLY WITH THE
STATE PERMIT RELATING TO PHASE II OF THE FEDERAL CLEAN
WATER ACT.**

WHEREAS, Harrisville City (hereafter “City”) is a municipal corporation duly organized and existing under the laws of the State of Utah;

WHEREAS, the City Council desires to comply with Phase II of the Clean Water Act as administered by a state permit issued by the Utah Department of Environmental Quality;

WHEREAS, the City previously adopted its Storm Water Management Plan (hereafter “Plan”) and now desires to update the same;

WHEREAS, the City Council desires to adopt the updated Plan as attached herein;

NOW, THEREFORE, BE IT RESOLVED by the City Council as follows:

Section 1: Repealer and Replacement.

Adoption of the updated Plan in this Resolution repeals and replaces all prior versions of said Plan previously adopted by the City.

Section 2: Updated Plan Adopted.

The Harrisville City Storm Water Management Plan dated November, 2021, prepared by Harrisville Public Works with Jones & Associated Consulting Engineers, identified in the attached Exhibits “A” and “B” and incorporated herein by this reference, are hereby adopted and approved. The Plan already filed with the appropriate agency of the State of Utah is hereby ratified and this Resolution shall not be interpreted to affect that filing.

Section 3: Delegation of Authority Relating to Plan Compliance.

Because this Plan is to be adaptable and evolving, staff is hereby delegated administrative authority to make any necessary changes or modifications to the Plan from time-to-time in order to bring the Plan into further compliance with state and federal regulations.

Section 4: Severability.

If a court of competent jurisdiction determines that any part of this Resolution is unconstitutional or invalid, then such portion of this Resolution, or specific application of this Resolution, shall be severed from the remainder, which remainder shall continue in full force and effect.

Section 5: Effective Date.

This Resolution is effective immediately upon passage and approval.

PASSED AND APPROVED by the City Council this 14th day of December, 2021.

HARRISVILLE CITY:

MICHELLE TAIT, Mayor

ATTEST:

JENNIE KNIGHT, City Recorder

City Council
Roll Call Vote Tally: Yes No

Mr. Wilhelmsen	___	___
Mr. Weiss	___	___
Mr. Christensen	___	___
Mr. Jackson	___	___
Mr. Loveland	___	___

DRAFT



STORM WATER MANAGEMENT PLAN

November 2021

STORM WATER MANAGEMENT PLAN
for HARRISVILLE CITY CORPORATION

Original Date: July 2002

Previous Update: November 2004

Update: November 2010

Update: June 2016

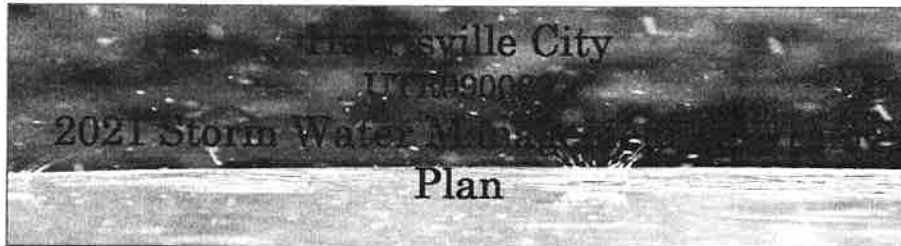
Update: November 2021

Updated by: HARRISVILLE CITY PUBLIC WORKS DEPARTMENT

Table of Contents

Introduction	1
Purpose	1
The NPDES Program	1
UPDES Small MS4 Permit	1
General System Overview	2
Current and Planned Activities	2
Coordination and Responsibilities	2
COVID-19 Considerations	2
Table 1. Permit Requirements Deadlines / Frequencies	4
Table 2. Inspections (General)	5
MCM 1 - Public Education and Outreach on Stormwater Impacts	6
Harrisville City's Plan to Meet the Requirements of the Permit (<i>General Permit 4.2.1</i>)	6
Areas of Focus	6
Specific Goals with Methods of Evaluation and Rationale	7
MCM 2 - Public Involvement / Participation	8
Harrisville City's Plan to Meet the Requirement of the Permit (<i>General Permit 4.2.2</i>)	8
Areas of Focus	8
Specific Goals with Methods of Evaluation and Rationale	8
MCM 3 - Illicit Discharge Detection and Elimination	9
Harrisville City's Plan to Meet the Requirement of the Permit (<i>General Permit 4.2.3</i>)	9
Areas of Focus	9
Specific Goals with Methods of Evaluation	10
MCM 4 - Construction Site Stormwater Runoff Control	12
Harrisville City's Plan to Meet the Requirement of the Permit (<i>General Permit 4.2.4</i>)	12
Areas of Focus	12
Specific Goals with Methods of Evaluation	13
MCM 5 - Long-Term Stormwater Management	14
Harrisville City's Plan to Meet the Requirement of the Permit (<i>General Permit 4.2.5</i>)	14
Areas of Focus	14
Specific Goals with Methods of Evaluation	15
MCM 6 - Pollution Prevention and Good Housekeeping for Municipal Operations	16

Harrisville City's Plan to Meet the Requirements of the Permit (General Permit 4.2.6)	16
Areas of Focus	16
Specific Goals with Methods of Evaluation	17
Certification	18



Introduction

Purpose

The purpose of the Harrisville City Storm Water Management Program (SWMP) is for the development and implementation of the City's Plan to fulfill requirements under the State of Utah Small MS4 General UPDES Permit No. UTR090060 (Renewal Permit) in accordance with Section 402(p)(3)(B) of the *Federal Clean Water Act*, and the State of Utah Storm Water Regulations (UAC R317-8-3.9). This plan details the actions that Harrisville City proposes to take between November 1, 2021 and November 1, 2025.

The NPDES Program

The National Pollutant Discharge Elimination System (NPDES) is a program created under the Federal Clean Water Act with the intent of protecting and restoring water quality in lakes and streams so they can support "beneficial uses" such as fishing and swimming. Governmental and private entities wishing to discharge water or wastewater to surface water regulated by the Federal Government (Waters of the US) must obtain permits and comply with certain conditions or face fines and other penalties. In general, the Storm Water Program regulates storm water discharges from three potential sources: municipal separate storm sewer systems, construction activities, and industrial activities.

In Utah, the US Environmental Protection Agency has delegated the authority over NPDES permits to the Utah Department of Environmental Quality – Water Quality (DEQ). DEQ has issued a General Permit for discharges to waters of the State of Utah resulting from a Small Municipal Separate Storm Sewer System (Small MS4). The General Permit applies to cities with a population less than 100,000 (based on the 2010 census), located within an urbanized area, and that operate a MS4 which discharges to a water of the State of Utah.

UPDES Small MS4 Permit

Harrisville City has been identified as a Small MS4 permittee and therefore must establish a stormwater program that complies with conditions of the UPDES MS4 Permit UTR090060. The Permit allows municipalities to discharge stormwater from systems it owns and operates into "waters of the state" such as rivers, lakes, streams, and groundwater as long as they implement six (6) minimum control measures (MCM) to reduce pollutants in stormwater to the "maximum extent practicable." The MCM's are as follows:

1. Public Education and Outreach on Stormwater Impacts (*General Permit 4.2.1*)
2. Public Involvement / Participation (*General Permit 4.2.2*)
3. Illicit Discharge Detection and Elimination (IDDE) (*General Permit 4.2.3*)
4. Construction Site Stormwater Runoff Control (*General Permit 4.2.4*)

5. Long-Term Stormwater Management in New Development and Redevelopment (Post-Construction Stormwater Management) (*General Permit 4.2.5*)
6. Pollution Prevention and Good Housekeeping for Municipal Operations (*General Permit 4.2.6*)

The SWMP will be reviewed, at a minimum, on an annual basis, and any changes or modifications will be described and submitted to the DEQ. In addition, the Permit requires the city to submit an Annual Compliance Report by October 1st of each year that details actions taken in the previous year to achieve compliance. The full text of the Permit can be viewed at: <https://documents.deq.utah.gov/water-quality/facilities/general-storm-water-permit-common-plan/DWQ-2021-008110.pdf>

General System Overview

Harrisville City is located in Weber County. The population of the community was approximately 7,000 the 2020 census. The city has a total area of 3 square miles and is largely residential. The storm drain system is composed of pipes, detention basins, ditches, and canals. 4 Mile Creek runs through the city and we also have a Creek called 6 Mile that runs through the city. Both streams are part of the storm water system.

Current and Planned Activities

The SWMP Plan describes the set of actions and activities the city has implemented or plans to implement to maintain permit compliance. The Plan is organized to address the program components noted in Section 4.2 of the Permit.

The following sections of the SWMP Plan describes how Harrisville City is currently meeting the requirements of the Permit, and how the City plans to continue to meet those requirements over the next five (5) years.

Coordination and Responsibilities

Compliance with the Permit requires coordination and documentation of activities between several City departments, the Weber County Health Department, and the Storm Water Coalition. The Public Works Department will coordinate City efforts and will meet with staff from other departments and entities regularly to verify that current and planned activities meet Permit requirements. Activities required for Permit compliance will be carried out by the Public Works, Planning and Building, Parks, City Administration, Finance, Fire, Police, and the Weber-Morgan Health Department.

Main Point of Contact

Justin Shinsel
Public Works Director
801-603-3220
jshinsel@cityofharrisville.com

Storm Water Lead

Jesse Sainsbury
Storm Water Lead
801-603-3748
jsainsbury@cityofharrisville.com

COVID-19 Considerations

Harrisville City has been following the public health guidance provided by the Local and State Health Departments for phased re-opening. The functioning of the stormwater system has been deemed essential and compliance with the Permit is expected to remain on track. Additional safety measures have been put in place to protect the staff. Where appropriate or applicable, the City will conduct virtual and/or socially distanced meetings. A new section for COVID-19 considerations has been added to each section of this Plan and details considerations for each program, as best as can be determined in this evolving situation. Visit the City's website for more information about the City's response to COVID-19.

Table 1. Permit Requirements Deadlines / Frequencies

General Permit Section	Requirements	Deadline/ Frequency	Year (by Quarter)																	
			2021			2022			2023			2024			2025					
			3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
4.1	Stormwater Management Program Plan																			
	Review / Update SWMP	Update 11/1/2021 Review annually	X					X												X
	Annual Compliance Report	Oct. 1, annually	X																	X
	Track SWMP Costs	Ongoing	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
4.2.1	Public Education and Outreach																			
	Regional Participation	Ongoing	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	General Awareness	Ongoing	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	Education and Outreach Training(s)	Annually	X																	X
4.2.2	Public Involvement / Participation																			
	Bi-Annual Public Hearing	Bi-Annually	X					X		X		X		X		X		X		X
4.2.3	Illicit Discharge Detection and Elimination																			
	Develop / Update database and SOPs	6/31/2022, quarterly								X	X	X	X	X	X	X	X	X	X	X
	Inspect 25% of the System	Annually	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	Employee Training	Annually								X										X
4.2.4	Construction Site Stormwater Runoff Control																			
	Tracking and record keeping	Ongoing	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	Develop / Update SOPs	6/31/2022, ongoing																		
	Employee Training	Annually	X							X										X
4.2.5	Long-Term Stormwater Management in New Development and Redevelopment																			
	Update Public Works Standards	Review annually																		X
	Develop Source Control Program	6/31/2022																		X
	Agreements / List of Private Detention Basins	Ongoing	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
4.2.6	Pollution Prevention and Good Housekeeping for Municipal Operations																			
	Develop a SWPPP for each City-owned Site	4/30/2022																		X
	Develop / Update SOPs	6/31/2022, ongoing																		X

Commented [1]: I updated the table to match the goals set in the document. If any changes are made in the document, make sure they are updated here as well.

Table 2. Inspections (General)

General Permit Section	Area / Type	Frequency
4.2.3 Illicit Discharge Detection and Elimination	High-Priority Areas	Annual
	Dry Weather Screening	Every 5 Years
4.2.4 Construction Site Stormwater Runoff Control	Priority Construction Sites	Bi-Weekly
	Construction Sites	Monthly
4.2.5 Long-Term Stormwater Management	City-Owned High-Priority / Visual	Monthly
	Structural BMPs	Bi-Annual
	New Construction Structural / Permanent BMPs	Annual
4.2.6 Pollution Prevention and Good Housekeeping for Municipal Operations	City-Owned High-Priority /Comprehensive	Bi-Annual

MCM 1 - Public Education and Outreach on Stormwater Impacts

Harrisville City provides and participates in a variety of stormwater education and outreach programs designed to build general awareness, reduce or eliminate behaviors and practices that cause or contribute to adverse stormwater impacts, and encourage the public to participate in stewardship activities. The city aims to educate and reach a variety of audiences including residents, institutions and commercial facilities, developers and contractors (construction), and MS4-owned and operated facilities.

Harrisville City's Plan to Meet the Requirements of the Permit (General Permit 4.2.1)

Areas of Focus

- **Regional Participation:** Harrisville City is an active participant in regional education and outreach programs.
 - Harrisville City will continue to coordinate with other permittees in Northern Utah through the Golden Spike Stormwater Coalition and the Weber Morgan health department.
 - Harrisville City participates in the annual Weber Water Fair. The Fair engages 4th grade youth through hands-on learning to explore water conservation and quality issues. The educational experience is developed to meet the needs of State education standards and multiple schools throughout Weber County participate in the event.
- **General Awareness Programs:** Harrisville City will continue to provide general awareness education and outreach programs for a variety of target audiences.
 - General awareness promotion through a variety of media including utility bill inserts, direct mail, direct outreach, social media, and fliers.
 - Installation and/or replacement of curb markers on catch basins throughout the city.
 - Updates to the City's Stormwater webpage to include helpful information and activities to prevent pollution in our stormwater.
 - Technical assistance and outreach to businesses for managing potential sources of pollutants on their property.
- **Education and Outreach (Training):** Harrisville City will continue to provide education and outreach for a variety of target audiences.
 - Provide annual training opportunity for institutions, industrial, and commercial facilities about illicit discharges and improper disposal of waste and the impacts to water quality associated with these types of discharges.
 - Provide education to engineers, construction contractors, developers, development review staff, and land use planners concerning the development of stormwater pollution prevention plans (SWPPPs) and Best Management Practices (BMPs) used to reduce adverse impacts from stormwater runoff from development sites.
 - Provide education to city staff, development and plan review staff, land use planners and other pertinent parties about Low Impact Development (LID) practices, green infrastructure practices, and the specific requirements for post-construction control and the associated Best Management Practices (BMPs) chosen within the SWMP.

Specific Goals with Methods of Evaluation and Rationale

To ensure Harrisville City is meeting the requirements of the Public Education and Outreach – MCM 1 section of the General Permit, the following specific goals have been established.

- **Regional Participation Goal:** Harrisville City will actively participate in regional coordination and public outreach efforts by attending at least 75% of the Golden Spike Storm water coalition Meetings and providing 100% (of the determined share) monetary support towards regional public outreach efforts.

Methods of Evaluation:

- Attendance records.
- Meeting minutes.
- Proof of monetary support of coalition costs.

Rationale: By working together with partners within the Region, larger efforts (such as TV and radio advertisements) are financially possible for the city to participate in.

- **General Awareness Programs Goal:** On an annual basis, Harrisville City will provide information and promote stormwater awareness through a variety of methods and on a variety of topics.

Methods of Evaluation:

- Copies of information sent and documentation of when and where sent.
- Documentation of number of curb markers installed / replaced.
- Photos.

Rationale: By using a variety of methods, the City will be able to reach a larger audience – some people may receive the message multiple times, while others may only receive the information once.

- **Education and Outreach (Training) Goal:** On an annual basis, Harrisville City will either attend or host a training for each of the areas as described in the associated bulleted list above.

Methods of Evaluation:

- Attendance rolls.
- Copies of presentation / training materials.

Rationale: By providing training to all of these entities, it will ensure that each is staying up-to-date with BMPs and the latest issues and topics.

Record Keeping: Harrisville City will continue to track and maintain records of public education and outreach activities and summarize these activities in the Annual Compliance Report.

MCM 2 - Public Involvement / Participation

Harrisville City is committed to providing ongoing opportunities for the public to provide input into the development of the SWMP and into other initiatives and plans designed to improve water quality.

Harrisville City's Plan to Meet the Requirement of the Permit *(General Permit 1.2.2)*

Areas of Focus

- **Opportunities for Public Input:** The City welcomes comments from the public throughout the year.
 - To facilitate public comment, Harrisville City will provide a copy of the SWMP, contact information, and basic stormwater practices on the City's Stormwater webpage.
 - The public is notified and invited to attend City Council Meetings related to the development, implementation, and updates to the SWMP and related Ordinances. Notice for these meetings is done in compliance with all current State and City noticing requirements.
 - Harrisville City also seeks to involve the public in other stormwater management and clean water related decisions by engaging people during the planning of stormwater infrastructure projects and during development of stormwater related policy and master plans.
- **Accessibility:** A copy of the SWMP will be available online and in print at City Hall.
- **Transparency:** In general, all documents related to stormwater management are public record and available under the Government Records Access Management Act (GRAMA).

Specific Goals with Methods of Evaluation and Rationale

To ensure Harrisville City is meeting the requirements of the Public Involvement/Participation - MCM 2 section of the General Permit, the following specific goal has been established.

- **Opportunities for Public Input Goal:** Bi-Annually, Harrisville City will hold a public hearing to obtain public comments related to stormwater.

Methods of Evaluation:

- Copies of public notices issued.
- Meeting minutes.

Rationale: Public comments will be welcome anytime of the year. By holding public hearings twice per year, there will be a specific opportunity for the public to provide input to the city.

Record Keeping: Harrisville City will continue to track and maintain records of public involvement and participation activities and summarize these activities in the Annual Compliance Report.

MCM 3 - Illicit Discharge Detection and Elimination

Harrisville City's Illicit Discharge and Elimination (IDDE) program is designed to prevent contamination of surface water and groundwater by monitoring, tracking, and removing non-stormwater discharges into the stormwater drainage system.

Harrisville City's Plan to Meet the Requirement of the Permit *(General Permit 1.2.3)*

Areas of Focus

- **Ongoing IDDE program to detect and address non-stormwater discharges and illicit connections.** The City's on-going IDDE program is designed to characterize, trace the source, and eliminate illicit discharges, including spills and illicit connections, into the municipal stormwater system.
 - In conjunction with the Weber Morgan Health Department, Public Works responds to and investigates all calls and report regarding environmental concerns such as illegal dumping, spills, illicit discharges, and illicit connections.
 - Spills Hotline: 801-782-4100 is Harrisville City hotline for reporting of spills and water quality concerns such as illegal dumping, and is publicized as a 24-hour, 7-days a week hotline.
 - During regular business hours, calls are received by City Hall and followed up on by the Public Works Staff.
 - After-hours calls are managed by the on-call Public Works Staff.
 - Harrisville City investigates all calls received and records are kept of calls received and actions taken because of these calls.
 - The hotline is publicized and promoted
<https://www.cityofharrisville.com/storm-water-management>
 - Harrisville City takes pride in exceeding permit requirements of IDDE program response and in most cases spill responses and investigation is performed the day of reporting.
 - Documentation of IDDE procedures will be detailed in the City's IDDE Standard Operating Procedures (SOP) Manual.
 - Harrisville City educates public employees, businesses, and the public about illicit discharges and hazards associated with improper disposal of waste through the various methods as described in the "Public Education and Outreach" Section.
 - Harrisville City keeps an updated stormwater system map that identifies all of the outfalls and priority areas (as determined by the city).
 - Harrisville City <https://www.cityofharrisville.com/storm-water-management>
- **Harrisville City Municipal Code Title 10. Section 11.050 Storm Drainage**
 - Harrisville City Municipal Code prohibits non-stormwater, illicit discharges into Harrisville city's stormwater system and provides the regulatory authority and framework for enforcement. These code sections are updated periodically to support the SWMP.
 - Code Implementation:
 - The on-going IDDE compliance strategy strives to achieve compliance initially through public education and technical assistance. When education, technical assistance, and voluntary correction agreements do not achieve compliance, 10.11.050 provides for progressive enforcement.

- Pollution discharged into the municipal storm drain system and/or surface and ground waters (illicit discharges) violate 10.11 and subjects the violator(s) to fines and/or cleanup costs imposed by the city and/or State agencies (10.11).
- **MS4 Screening:** Harrisville City has an on-going program to screen the stormwater system for potential sources of non-stormwater discharges and illicit connections. Harrisville City performs this screening through outfall inspection. During each inspection, Staff observe the structural integrity of the outfall and its adjoining pipes, sediment accumulation levels, and if there is any unusual flow, odor, color, or other visual indicators that would suggest a pollutant is present. If there is a water quality concern, the Staff will then report a spill through the spill hotline. This will trigger notification to the storm maintenance crew to respond and maintain storm structures and the water quality team for further investigation and follow up.
 - Harrisville City screens on average 100% of the stormwater outfalls each year and annually tracks the percentage screened as well as the total percentage screened, beginning December 2022.
 - Outfalls are screened at a minimum of once every five (5) years.
- **Training:** Harrisville City has an on-going training program for City Staff on the identification, reporting, and response to illicit discharges into the municipal stormwater system. All new employees receive training within 60 days of hire.

Specific Goals with Methods of Evaluation

To ensure Harrisville City is meeting the requirements of the Illicit Discharge Detection and Elimination – MCM 3 section of the General Permit, the following specific goals have been established.

- **Ongoing IDDE Efforts Goal:** Harrisville City will develop and keep a database and update written SOPs for all inspections, spills, illicit discharges, and illicit connections. The database development and SOP updates will be completed by December of 2022 and maintained on an ongoing basis thereafter.

Methods of Evaluation:

- Inspection Logs.
- Spills, Illicit Discharge, Illicit Connection Tracking Sheets.
- Photos.
- SOP Manual.

- **MS4 Screening Goal:** Harrisville City will inspect 100% of the stormwater outfalls on an annual basis.

Methods of Evaluation:

- Inspection Logs.
- Compliance GO

- **Training Goal:** Harrisville City will provide annual training to all employees on illicit discharge and illicit connection detection. All new employees shall receive individual / small group training within 60 days of the date of hire.

Methods of Evaluation:

- Attendance Rolls.
 - Presentation Materials.
-

Record Keeping: Harrisville City will continue to track and maintain records of illicit discharge detection and eliminations activities and summarize these activities in the Annual Compliance Report. **The Weber- Morgan Health Department, HAZMAT, and other responding Agencies track and maintain their own separate records.*

MCM 4 - Construction Site Stormwater Runoff Control

Harrisville City reviews development plans and inspects development sites during construction to ensure erosion and sediment control best management practices are in place and stormwater facilities are installed and maintained as designed.

Harrisville City's Plan to Meet the Requirement of the Permit (General Permit 1.2.1)

Areas of Focus

- **Ongoing Program: Stormwater Management Standards for Development, Redevelopment, and Construction Sites.** The program applies to private and public development, including infrastructure projects.
 - Harrisville City's Code 10.13 requires stormwater construction activity permits, NOIs, SWPPPs, and BMPs to be put in place.
- **Review Plans and Inspect Construction Sites.**
 - Harrisville City reviews all permits and development plans, inspects sites during construction, and takes enforcement action against those failing to follow approved guidelines or to provide facilities as required in the approved plans.
 - The review process includes civil/site plan review, an approval process (as required in City Code Title 10 Community Services and Development and Title 11 Subdivisions) inspections, and enforcement to meet standards established by the permit for qualifying new and redevelopment sites. The City's oversight of new and redevelopment occurs in phases: (1) prior to construction during the plan review and acceptance process; (2) before the site is cleared during an initial site construction inspection; (3) during construction via construction site inspections; and (4) post construction as part of the stormwater infrastructure acceptance inspection. Proposals for public and private projects are reviewed by the City Engineer for compliance with Harrisville City's Standards, including LID requirements. City staff inspect qualifying public and private construction sites on a continuous basis to ensure the proper temporary erosion and sediment control measures have been selected, properly placed, and installed correctly.
 - City Inspectors inspect the stormwater drainage system that can potentially be impacted by home construction activity. This occurs, at a minimum, every month until the development has been built-out or when construction has stopped, and the site is stabilized. If facilities and stormwater conveyance require cleaning during home construction, responsible parties perform maintenance / cleaning.
 - Harrisville City Inspectors have the authority to enforce the Harrisville City Code, as stated in Title 10 Community Services and Development and Title 11 Subdivisions, using corrective action notices and stop work orders, to ensure the protection of receiving waters from construction impacts.
- **Notice of Intent.** Harrisville City will continue to provide links to the "Notice of Intent for Construction Activity" and "Notice of Intent for Industrial Activity" to applicants as part of the development and redevelopment permit / approval process.
- **Training.** All Staff whose primary job duties are related to implementing the construction storm water program, including permitting, plan review, construction site inspections, and enforcement are annually trained to conduct these activities.

Specific Goals with Methods of Evaluation

To ensure Harrisville City is meeting the requirements of the Construction Site Stormwater Runoff Control – MCM 4 section of the General Permit, the following specific goals have been established.

- **Review Plans and Inspect Construction Sites Goal:** Harrisville City will keep accurate records of construction sites reviewed and approved, and construction sites evaluated and inspected, and any enforcement actions taken.

Methods of Evaluation:

- Database Tracking Developments (Reviewed, Approved, Completed).
- Pre-Construction SWPPP Review Checklists.
- Pre-Construction Attendance Rolls / Meeting Notes.
- Inspection Logs.
- Enforcement Tracking Log.

- **SOP and Checklist Goal:** By December of 2022, Harrisville City will develop / update and begin utilizing SOPs for inspections and stormwater enforcement of construction sites.

Methods of Evaluation:

- SOP Manual.
- Checklists.

Record Keeping: Harrisville City will continue to track and maintain records of actions related to controlling runoff from development, redevelopment, and construction sites and summarize these activities in the Annual Compliance Report.

MCM 5 - Long-Term Stormwater Management

The Long-Term Stormwater Management (Post-Construction Stormwater Management) in New Development and Redevelopment is designed to prevent and reduce pollutants in runoffs from areas of existing development and newly constructed development that discharge to the stormwater system by implementing an educational program, inspection routine, and enforcement process. The City is actively taking steps to be prepared to deploy the full inspection program by December 2022. In addition, the City requires the use of Low Impact Development (LID) stormwater practices and principles.

Harrisville City's Plan to Meet the Requirement of the Permit *(General Permit 4.2.5)*

Areas of Focus

- **Post-Construction Control Standards / Ordinance:** Harrisville City's Code 10.14 and adopts Standards to prevent or minimize impact to water quality – these include structural and non-structural BMPs to address pollutants known to be or have the potential to be discharged from the site.
- **Method for Calculating Hydrology:** To ensure consistent sizing of structural BMPs, Harrisville City's 10.14 defines the specific hydrology method(s) for calculating runoff volumes and flow rates. In 2020, the City updated their current Public Works Standards to include these requirements and the new updates found in the General Permit requirements 4.2.5.1.2.
- **Low Impact Development (LID) Practices.** Harrisville City's Code 10.14 adopted the Utah Department of Environmental Quality (UDEQ) "A Guide to Low Impact Development within Utah" (Guide), dated December 2018.
- **Source Control Program Development:** This new program will require the following activities to be completed. Harrisville City will deploy this program in December of 2022.
 - **Establish an Inventory:** This inventory will identify all post-construction structural storm water control measures installed and implemented for both public and private sector sites. The inventory shall contain (1) a short description of each storm water control measure; (2) a short description of maintenance requirements; and (3) inspection information. (See General Permit 4.2.5.4.1).
 - **Agreements for Private Sector Sites.** For private sector sites, the City shall execute an Agreement with the Property Owner outlining the responsibility for maintenance and establishing the right for the City to conduct inspections annually and require action if found to not be properly maintained. The Agreement shall be recorded with the property and shall run with the land.
 - **Maintenance of Inventory:** The Inventory shall be updated when changes occur in property ownership or changes to control measures implemented at the site.
 - **Establish Inspection and Enforcement Program:** Harrisville City will be implementing an inspection and enforcement program that supports these sites applying operational and/or structural BMPs to prevent illicit discharges or violations of surface water, ground water, or sediment management standards as well as practices to reduce pollution from the application of pesticides, herbicides, and fertilizers. Once established, staff will annually complete the number of inspection equal to 20% of the businesses or sites listed in the inventory and 100% of sites identified through credible complaints.

- **Training:** Staff continues to increase their knowledge by remaining current with new/revised stormwater regulations, along with attending internal and external training on erosion control, LID techniques, stormwater design models, standards, and practices.
-

Specific Goals with Methods of Evaluation

To ensure Harrisville City is meeting the requirements of the Post Construction Stormwater Management – MCM 5 section of the General Permit, the following specific goals have been established.

- **Source Control Standards / Ordinance Goal:** On an annual basis, Harrisville City will review and update, as needed, the City's Ordinances and Public Works Standards to follow the requirements of the General Permit.

Methods of Evaluation:

- Ordinance.
- Public Works Standards.

- **Source Control Program Development Goal:** By December of 2022, Harrisville City will have an established source control program as outlined in the section above.

Methods of Evaluation:

- Standard Operating Procedures.
- Completed Inventory.
- Inspection Logs.

Record Keeping: Harrisville City will maintain program records including documentation of each site visit, inspection records, denial of entry occurrences, warning letters, notices of violation, and other enforcement records that demonstrate an effort to bring sites into compliance.

MCM 6 - Pollution Prevention and Good Housekeeping for Municipal Operations

Harrisville City is seeking to implement robust Operations and Maintenance program that ensures that runoff and stormwater discharges from City owned and/or operated facilities to the stormwater system are inspected and maintained in a manner that prevents or reduces potential impacts to stormwater drainage and receiving waters.

Harrisville City's Plan to Meet the Requirements of the Permit (General Permit 4.2.6)

Areas of Focus

- **Maintenance Standards:** Harrisville City implements maintenance standards as defined by [Harrisville : Municipal Code](#) and proprietary system recommendations as necessary.
- **Ongoing Program to Inspect and Maintain the MS4:** Harrisville City inspects all municipally owned catch basins and inlets every 2 years. If inspection indicates that cleaning or repair is needed, those activities are completed within the permit allowed timelines, generally within 6 months.
 - Harrisville City inspects all municipally owned and operated water quality treatment and flow control facilities. If inspection indicates that cleaning or repair is needed, those activities are completed within the permit allowed timelines, generally within 1 year.
 - Harrisville City will continue to maintain compliance by achieving at least 95% of required inspections.
- **Practices, Policies, and Procedures to Reduce Stormwater Impacts of Municipal Operations.** The City operations and maintenance program implements standard operating practices, policies, and procedures to reduce stormwater impacts associated with runoff from land owned and maintained by Harrisville City and road maintenance activities.
- **Stormwater Pollution Prevention Plan (SWPPP) for Harrisville City's "high-priority" facilities.** Harrisville City is working to create an inventory of and develop a SWPPP for each "high-priority" city-owned facility. The SWPPP includes detailed descriptions of the operational and structural BMPs in use, inspection schedule and results, an inventory of materials and equipment stored on-site, a list of activities conducted that may be exposed to rain, a map of the facility's stormwater drainage, discharge points, and areas of potential pollutant exposure, and a plan for responding to spills.
- **Existing Flood Management Controls.** During the annual inspection, existing flood management control structures will be assessed to determine whether changes, additions, or retrofitting is required to improve water quality. If it is determined that retrofitting is required, the City Engineer will work with Staff to develop a plan for prioritizing and completing the needed retrofit(s).
- **Training.** Harrisville City's Public Works Staff receives training on the importance of protecting water quality during maintenance operations, inspection procedures, relevant water quality and operations and maintenance standards, selecting appropriate BMPs, ways to perform their job activities to prevent or minimize impacts to water quality, and procedures for reporting water quality concerns.

Specific Goals with Methods of Evaluation

To ensure Harrisville City is meeting the requirements of the Pollution Prevention and Good Housekeeping for Municipal Operations – MCM 6 section of the General Permit, the following specific goals have been established.

- **Practices, Policies, and Procedures to Reduce Stormwater Impacts of Municipal Operations**
Goal: By December of 2022, Harrisville City will update and maintain standard operating procedures as required by the General Permit.

Methods of Evaluation:

- Standard Operating Procedure Manuals.
- Checklists.
- Inventory of floor drains located inside City-owned facilities

Record Keeping: Harrisville City will maintain program records including documentation of each site visit, inspection records, denial of entry occurrences, warning letters, notices of violation, and other enforcement records that demonstrate an effort to bring sites into compliance.

Certification

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations."



Mayor Michelle Tait

Date: Nov 5, 2021

Attest:



City Recorder

Appendix A

SOP's

IDDE- DWS-SOP - Out IDDE- DWS-SOP - Outfall Inspections/dry weather screening

1. Preparation:
 - a. Know the past and present weather conditions. Conduct inspections during dry weather periods.
 - b. Gather all necessary equipment including: tape measure, clear container, EPA form "outfall reconnaissance inventory/sample collection field sheet", flashlight, and camera (optional).
 - c. Obtain maps showing outfall locations and identifiers.
 - d. Obtain outfall description and observations from previous inspections, so the outfall can be accurately identified and observations compared.
2. Process:
 - a. Perform an inspection of each identified outfalls at least once per year. Inspect 20 percent of the receiving waters each year for unknown outfalls. Whenever possible, use the same personnel for consistency in observations.
 - b. Identify each outfall with a consistent and unique identifier. Use maps and previous inspection reports to confirm the outfall identity and location. (See Harrisville City storm water map)
 - c. If dry weather flow is present at the outfall, then document and evaluate the discharge by completing the following steps:
 - i. Collect field samples for visual observations in a clean, clear container and in a manner that avoids stirring up sediment that might distort the observation.
 - ii. Characterize and record observations on basic sensory and physical indicators (e.g., outfall condition, flow, odor, color, oil sheen) on the Outfall Inspection Form.
 - iii. Compare observations to previous inspections.
 - iv. If the flow does not appear to be an obvious illicit discharge (e.g., flow is clear, odorless, etc.), attempt to identify the source of the flow (e.g., groundwater, intermittent stream, etc.)
 - d. If an illicit discharge (such as raw sewage, petroleum products, paint, etc.) is encountered or suspected, follow the procedure of SOP IDDE - Tracing Illicit Discharges.
3. Cleanup - as necessary
4. Documentation
 - a. File completed outfall inspection forms.
 - b. Update maps if new outfalls are observed and inspected.

fall Inspections/dry weather screening

5. Preparation:
 - a. Know the past and present weather conditions. Conduct inspections during dry weather periods.
 - b. Gather all necessary equipment including: tape measure, clear container, EPA form "outfall reconnaissance inventory/sample collection field sheet", flashlight, and camera (optional).
 - c. Obtain maps showing outfall locations and identifiers.
 - d. Obtain outfall description and observations from previous inspections, so the outfall can be accurately identified and observations compared.

6. Process:
 - a. Perform an inspection of each identified outfalls at least once per year. Inspect 20 percent of the receiving waters each year for unknown outfalls. Whenever possible, use the same personnel for consistency in observations.
 - b. Identify each outfall with a consistent and unique identifier. Use maps and previous inspection reports to confirm the outfall identity and location. (See Harrisville City storm water map)
 - c. If dry weather flow is present at the outfall, then document and evaluate the discharge by completing the following steps:
 - i. Collect field samples for visual observations in a clean, clear container and in a manner that avoids stirring up sediment that might distort the observation.
 - ii. Characterize and record observations on basic sensory and physical indicators (e.g., outfall condition, flow, odor, color, oil sheen) on the Outfall Inspection Form.
 - iii. Compare observations to previous inspections.
 - iv. If the flow does not appear to be an obvious illicit discharge (e.g., flow is clear, odorless, etc.), attempt to identify the source of the flow (e.g., groundwater, intermittent stream, etc.)
 - d. If an illicit discharge (such as raw sewage, petroleum products, paint, etc.) is encountered or suspected, follow the procedure of SOP IDDE - Tracing Illicit Discharges.

7. Cleanup - as necessary

8. Documentation
 - a. File completed outfall inspection forms.
 - b. Update maps if new outfalls are observed and inspected.

IDDE SOP - Call-in Inspections/ Response Procedure

1. Preparation:
 - a. Have a system in place to receive phone calls and collect information regarding suspected illicit discharges.
 - **Call the Harrisville City office @ 801-782-9648**
 - **Weber/Morgan Heath Department @ 801-399-7169**
 - **Weber County spill response @ 801-536-4123**
 - **A Plus Environments LLC @ 801-392-6545**
 - **HMHTTC Response Inc. @ 801-627-2240 or 800-927-9303**
 - **Lincoln Environmental Services @ 800-257-5370**
 - **North View Fire Department @ 801-782-8159**
 - **Department of Water Quality @ 800-458-0145**
2. Process:
 - a. Use the Incident Tracking Sheet to collect the appropriate information from the caller. Then, transfer the Incident Tracking Sheet to the proper authority (ie. department head, storm water specialist, construction inspector, code enforcement officer, or other assigned personnel). See the file for the tracking sheet.
 - b. Promptly investigate reported incidents.
 - c. If an illicit discharge of unknown source is confirmed, follow the procedure of SOP IDDE - Tracing Illicit Discharges.
 - d. If an illicit discharge of known source is confirmed, follow the procedure of SOP IDDE - Removing Illicit Discharges.
3. Clean up:
 - a. Clean catch basin, clean storm drain, or initiate spill response, as applicable. Follow relevant SOPs.
4. Documentation:
 - a. File all completed forms (ie. incident tracking, catch basins cleaning, storm drain cleaning).
 - b. Document any further action taken.
 - c. Review incidents reported by citizens on an annual basis to look for patterns of illicit discharges and to evaluate the call-in inspection program.

IDDE SOP - Tracing Illicit Discharges

1. Preparation:
 - a. Review / consider information collected when illicit discharge was initially identified and document using Incident Tracking Form or Outfall Inspection Form.
 - b. Obtain storm drain mapping for the area of the reported illicit discharge.
 - c. Gather all necessary equipment including: tape measure, clear container, clipboard with necessary forms, flashlight, and camera (optional).
2. Process:
 - a. Survey the general area / surrounding properties to identify potential sources of the illicit discharge as a first step.
 - b. Trace illicit discharges using visual inspections of upstream points as a second step. Use available mapping to identify tributary pipes, catch basins, etc.
 - c. If the source of the illicit discharge cannot be determined by a survey of the area or observation of the storm drain system, then consider the following additional steps:
 - i. Use weirs, sandbags, dams, or optical brightener monitoring traps to collect or pool intermittent discharges during dry weather.
 - ii. Smoke test or televise the storm drain system to trace high priority, difficult to detect illicit discharges.
 - iii. Dye test individual discharge points within suspected buildings.
 - iv. Consider collecting bacterial samples of flowing discharges to confirm/refute illicit discharge.
 - d. If the source is located, follow SOP IDDE - Removing Illicit Discharges.
 - e. If the source cannot be found, add the location to a future inspection program.
3. Clean up:
 - a. Clean catch basin, clean storm drain, or initiate spill response, as applicable. Follow relevant SOPs.
4. Documentation:
 - a. Document tracing results for future reference.

IDDE SOP - Opportunistic Illicit Discharge Observation

1. Preparation:
 - a. Be alert for potential illicit discharges to the municipal storm water system while going about normal work activities.
2. Process:
 - a. Call the appropriate authority (ie. department head, storm water specialist, construction inspector, code enforcement officer or a supervisor) if you see evidence of an illicit discharge.
 - b. Assess the general area of the illicit discharge to see if you can identify its source.
 - c. Whenever possible, take photographs of the suspected illicit discharge.
 - d. Responding storm water department personnel or code enforcement officer will complete the following:
 - i. Use the IDDE Incident Tracking Sheet to document observations.
 - ii. Obtain sample for visual observation and complete an Outfall Inspection Form, if applicable.
 - iii. Follow the procedure of SOP IDDE - Tracing Illicit Discharges.
3. Clean-up
 - a. Clean catch basin, clean storm drain, or initiate spill response, as needed. Follow relevant SOPs.
4. Documentation:
 - a. File all completed forms (ie. Incident Tracking Form, Outfall Inspection Form, Catch Basin Cleaning Form, and Storm Drain Cleaning Log).
 - b. Document any further action taken. As in any enforcement, follow up inspections and changes.

IDDE SOP- Removing Illicit Discharges

1. Preparation:
 - a. Obtain available property ownership information for the source of the illicit discharge.
2. Process:
 - a. Determine who is financially responsible and follow associated procedures as given below.
 - i. For Private Property Owner:
 1. Contact owner.
 2. Issue Notice of Violation for violations of the municipal ordinance.
 3. Determine schedule for removal.
 - ii. For Municipal Facility:
 1. Notify appropriate municipal authority or department head.
 2. Schedule removal.
 3. Remove illicit connection.
 - b. Suspend access to storm drain if threats of serious physical harm to humans or the environment are possible.
 - c. Direct responsible party to initiate repairs/corrections/cleanup. Coordinate with enforcement official for escalating penalties in accordance with the municipal ordinance.
 - d. Repair/correct cause of discharge if municipality is responsible. Schedule the work through the appropriate municipal authority or department head.
 - e. Seek technical assistance from the Weber-Morgan Health Department or Utah Department of Water Quality, if needed.
3. Clean up:
 - a. Confirm illicit discharge is removed or eliminated by follow-up inspection.
4. Documentation:
 - a. Maintain records of notice of violation and penalties.
 - b. Document repairs, corrections, and any other actions required.

IDDE-ET-SOP- Annual Employee Training about the IDDE Program

1. Train all employees as per current IDDE SOP's on their normal job responsibilities of proper MS4 pollution control procedures and IDDE obligations including:
 - a. How to identify spills.
 - b. Investigation of spills.
 - c. Termination of spills.
 - d. Clean up of spills.
 - e. Reporting of illicit discharges including spills.
 - f. Improper disposal and illicit connections.

IDDE-SOP- Evaluation and Immediate Containment of Illicit Discharges

1. Determine the kind of illicit discharge. Check for illicit discharge indicators (e.g. odor, color, turbidity, and floatables).
2. Locate source of illicit discharge and eliminate.
3. Have a list of emergency spill materials and locations.
4. Place applicable emergency spill material at the site of the illicit discharge (e.g. flotation booms, oil rags, water based oil absorbent materials, etc).
5. Seek technical assistance from the Weber-Morgan Health Department, Utah Department of Water Quality, and North View Fire Department if needed.

SPILL REPORT FORM

Date of Spill _____ Time _____ Duration _____

Chemical name or identity of any substance involved in the release: _____

Is it a hazardous substance or EHS? _____

Estimate of Quantity Spilled _____

Who Responded? _____

Cleaning Method Used _____

Any Discharge to Storm Drain? _____

Any known or anticipated acute or chronic health risks for exposed individuals associated with the emergency spill: _____

Were proper precautions taken, including evacuation, if necessary? _____

Was Spill Reported to the State? Yes No

OUTFALL RECONNAISSANCE INVENTORY/ SAMPLE COLLECTION FIELD SHEET

Section 1: Background Data

Subwatershed:		Outfall ID:	
Today's date:		Time (Military):	
Investigators:		Form completed by:	
Temperature (°F):	Rainfall (in.):	Last 24 hours:	Last 48 hours:
Latitude:	Longitude:	GPS Unit:	GPS LMK #:
Camera:		Photo #s:	
Land Use in Drainage Area (Check all that apply):			
<input type="checkbox"/> Industrial		<input type="checkbox"/> Open Space	
<input type="checkbox"/> Ultra-Urban Residential		<input type="checkbox"/> Institutional	
<input type="checkbox"/> Suburban Residential		Other: _____	
<input type="checkbox"/> Commercial		Known Industries: _____	
Notes (e.g., origin of outfall, if known):			

Section 2: Outfall Description

LOCATION	MATERIAL	SHAPE	DIMENSIONS (IN.)	SUBMERGED
<input type="checkbox"/> Closed Pipe	<input type="checkbox"/> RCP <input type="checkbox"/> CMP <input type="checkbox"/> PVC <input type="checkbox"/> HDPE <input type="checkbox"/> Steel <input type="checkbox"/> Other: _____	<input type="checkbox"/> Circular <input type="checkbox"/> Single <input type="checkbox"/> Elliptical <input type="checkbox"/> Double <input type="checkbox"/> Box <input type="checkbox"/> Triple <input type="checkbox"/> Other: _____	Diameter/Dimensions: _____	In Water: <input type="checkbox"/> No <input type="checkbox"/> Partially <input type="checkbox"/> Fully With Sediment: <input type="checkbox"/> No <input type="checkbox"/> Partially <input type="checkbox"/> Fully
<input type="checkbox"/> Open drainage	<input type="checkbox"/> Concrete <input type="checkbox"/> Earthen <input type="checkbox"/> rip-rap <input type="checkbox"/> Other: _____	<input type="checkbox"/> Trapezoid <input type="checkbox"/> Parabolic <input type="checkbox"/> Other: _____	Depth: _____ Top Width: _____ Bottom Width: _____	[Hatched Area]
<input type="checkbox"/> In-Stream	(applicable when collecting samples)			
Flow Present?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If No, Skip to Section 5</i>		
Flow Description (If present)	<input type="checkbox"/> Trickle <input type="checkbox"/> Moderate <input type="checkbox"/> Substantial			

Section 3: Quantitative Characterization

FIELD DATA FOR FLOWING OUTFALLS				
PARAMETER	RESULT	UNIT	EQUIPMENT	
<input type="checkbox"/> Flow #1	Volume		Liter	Bottle
	Time to fill		Sec	
<input type="checkbox"/> Flow #2	Flow depth		In	Tape measure
	Flow width	____' ____"	Ft, In	Tape measure
	Measured length	____' ____"	Ft, In	Tape measure
	Time of travel		S	Stop watch
Temperature		°F	Thermometer	
pH		pH Units	Test strip/Probe	
Ammonia		mg/L	Test strip	

Illicit Discharge Hotline Incident Tracking Sheet

Incident ID:				
Responder Information				
Call taken by:		Call date:		
Call time:		Precipitation (inches) in past 24-48 hrs:		
Reporter Information				
Incident time:		Incident date:		
Caller contact information (optional):				
Incident Location (complete one or more below)				
Latitude and longitude:				
Stream address or outfall #:				
Closest street address:				
Nearby landmark:				
Primary Location Description		Secondary Location Description:		
<input type="checkbox"/> Stream corridor (In or adjacent to stream)	<input type="checkbox"/> Outfall	<input type="checkbox"/> In-stream flow	<input type="checkbox"/> Along banks	
<input type="checkbox"/> Upland area (Land not adjacent to stream)	<input type="checkbox"/> Near storm drain	<input type="checkbox"/> Near other water source (storm water pond, wetland, etc.):		
Narrative description of location:				
Upland Problem Indicator Description				
<input type="checkbox"/> Dumping	<input type="checkbox"/> Oil/solvents/chemicals	<input type="checkbox"/> Sewage		
<input type="checkbox"/> Wash water, suds, etc.	<input type="checkbox"/> Other: _____			
Stream Corridor Problem Indicator Description				
Odor	<input type="checkbox"/> None	<input type="checkbox"/> Sewage	<input type="checkbox"/> Rancid/Sour	<input type="checkbox"/> Petroleum (gas)
	<input type="checkbox"/> Sulfide (rotten eggs); natural gas	<input type="checkbox"/> Other: Describe in "Narrative" section		
Appearance	<input type="checkbox"/> "Normal"	<input type="checkbox"/> Oil sheen	<input type="checkbox"/> Cloudy	<input type="checkbox"/> Suds
	<input type="checkbox"/> Other: Describe in "Narrative" section			
Floatables	<input type="checkbox"/> None:	<input type="checkbox"/> Sewage (toilet paper, etc)	<input type="checkbox"/> Algae	<input type="checkbox"/> Dead fish
	<input type="checkbox"/> Other: Describe in "Narrative" section			
Narrative description of problem indicators:				
Suspected Violator (name, personal or vehicle description, license plate #, etc.):				

Investigation Notes

Initial investigation date:	Investigators:
<input type="checkbox"/> No investigation made	Reason:
<input type="checkbox"/> Referred to different department/agency:	Department/Agency:
<input type="checkbox"/> Investigated: No action necessary	
<input type="checkbox"/> Investigated: Requires action	Description of actions:
Hours between call and investigation:	Hours to close incident:
Date case closed:	
Notes:	

Outfall Reconnaissance Inventory Field Sheet

Section 4: Physical Indicators for Flowing Outfalls Only
 Are Any Physical Indicators Present in the flow? Yes No *(If No, Skip to Section 5)*

INDICATOR	CHECK if Present	DESCRIPTION	RELATIVE SEVERITY INDEX (1-3)
Odor	<input type="checkbox"/>	<input type="checkbox"/> Sewage <input type="checkbox"/> Sulfide <input type="checkbox"/> Rancid/sour <input type="checkbox"/> Other: <input type="checkbox"/> Petroleum/gas	<input type="checkbox"/> 1 - Faint <input type="checkbox"/> 2 - Easily detected <input type="checkbox"/> 3 - Noticeable from a distance
Color	<input type="checkbox"/>	<input type="checkbox"/> Clear <input type="checkbox"/> Green <input type="checkbox"/> Brown <input type="checkbox"/> Orange <input type="checkbox"/> Gray <input type="checkbox"/> Red <input type="checkbox"/> Other:	<input type="checkbox"/> 1 - Faint colors in sample bottle <input type="checkbox"/> 2 - Clearly visible in sample bottle <input type="checkbox"/> 3 - Clearly visible in outfall flow
Turbidity	<input type="checkbox"/>	See severity	<input type="checkbox"/> 1 - Slight cloudiness <input type="checkbox"/> 2 - Cloudy <input type="checkbox"/> 3 - Opaque
Floatables -Does Not Include Trash!!	<input type="checkbox"/>	<input type="checkbox"/> Sewage (Toilet Paper, etc.) <input type="checkbox"/> Petroleum (oil sheen)	<input type="checkbox"/> 1 - Few/slight; origin not obvious <input type="checkbox"/> 2 - Some; indications of origin (e.g., possible suds or oil sheen) <input type="checkbox"/> 3 - Some; origin clear (e.g., obvious oil sheen, suds, or floating sanitary materials)

Section 5: Physical Indicators for Both Flowing and Non-Flowing Outfalls
 Are physical indicators that are not related to flow present? Yes No *(If No, Skip to Section 6)*

INDICATOR	CHECK if Present	DESCRIPTION	COMMENTS
Outfall Damage	<input type="checkbox"/>	<input type="checkbox"/> Spalling, Cracking or Chipping <input type="checkbox"/> Corrosion	<input type="checkbox"/> Peeling Paint
Deposits/Stains	<input type="checkbox"/>	<input type="checkbox"/> Oil <input type="checkbox"/> Excessive	<input type="checkbox"/> Flow Line <input type="checkbox"/> Paint <input type="checkbox"/> Other:
Abnormal Vegetation	<input type="checkbox"/>	<input type="checkbox"/> Excessive <input type="checkbox"/> Inhibited	
Poor pool quality	<input type="checkbox"/>	<input type="checkbox"/> Odors <input type="checkbox"/> Suds	<input type="checkbox"/> Colors <input type="checkbox"/> Excessive Algae <input type="checkbox"/> Floatables <input type="checkbox"/> Oil Sheen <input type="checkbox"/> Other:
Pipe bendic growth	<input type="checkbox"/>	<input type="checkbox"/> Brown <input type="checkbox"/> Orange <input type="checkbox"/> Green	<input type="checkbox"/> Other:

Section 6: Overall Outfall Characterization
 Unlikely Potential (presence of two or more indicators) Suspect (one or more indicators with a severity of 3) Obvious

Section 7: Data Collection

1. Sample for the lab? Yes No

2. If yes, collected from: Flow Pool

3. Intermittent flow trap set? Yes No *If Yes, type: OBM Caulk dam*

Section 8: Any Non-Illicit Discharge Concerns (e.g., trash or needed infrastructure repairs)?



Stormwater Pollution Found in Your Area!

This is not a citation.

This is to inform you that our staff found the following pollutants in the storm sewer system in your area. This storm sewer system leads directly to

- Motor oil
- Oil filters
- Antifreeze/
transmission fluid
- Paint
- Solvent/degreaser
- Cooking grease
- Detergent
- Home improvement waste (concrete,
mortar)
- Pet waste
- Yard waste (leaves, grass, mulch)
- Excessive dirt and
gravel
- Trash
- Construction debris
- Pesticides and
fertilizers
- Other



**For more information or to report
an illegal discharge of
pollutants, please call:**

harrisville city public works
801-782-4100 ext 1021



www.epa.gov/npdes/stormwater

EPA 833-F-03-002
April 2003



Stormwater runoff is precipitation from rain or snowmelt that flows over the ground. As it flows, it can pick up debris, chemicals, dirt, and other pollutants and deposit them into a storm sewer system or waterbody.

Anything that enters a storm sewer system is discharged *untreated* into the waterbodies we use for swimming, fishing, and providing drinking water.

**Remember:
Only Rain Down the Drain**

To keep the stormwater leaving your home or workplace clean, follow these simple guidelines:

- ◆ Use pesticides and fertilizers sparingly.
- ◆ Repair auto leaks.
- ◆ Dispose of household hazardous waste, used auto fluids (antifreeze, oil, etc.), and batteries at designated collection or recycling locations.
- ◆ Clean up after your pet.
- ◆ Use a commercial car wash or wash your car on a lawn or other unpaved surface.
- ◆ Sweep up yard debris rather than hosing down areas. Compost or recycle yard waste when possible.
- ◆ Clean paint brushes in a sink, not outdoors. Properly dispose of excess paints through a household hazardous waste collection program.
- ◆ Sweep up and properly dispose of construction debris like concrete and mortar.



SOP-NOTN-NOTICE OF TERMINATION NOTIFICATION

- Residential/subdivision development
 - Commercial developments
 - Residential lots/building permits
1. All residential and commercial development improvement drawings and site plans will have the NOT description as per the NOI labeled on the SWPP.
 2. All residential and commercial building permittees will be notified on the Construction Site Requirements checklist.

NOTICE OF TERMINATION (NOT)

A completed Notice of Termination (NOT) form is required to terminate your permit at the end of construction. Please complete the NOT form, including the project's assigned permit number, and return it to the Division of Water Quality. If you apply online, you will receive a partially filled out NOT at the time of application on which you will need to fill in the termination date and provide a signature for submission. Please contact the storm water coordinator at (801) 536-4300 for any questions or a copy of the NOT form.

SOP-MS4 SWPP INSPECTION AND ENFORCEMENT

Construction Site Inspection and Enforcement of Construction Storm Water Pollution Control Measures

1. Construction site storm water inspections and enforcement of pollution control measures shall be done by the City Storm Water Inspector as referenced on page one of the General Information section of the SWMP.
2. Penalties from violations resulting in citations and fines shall be enforced by the Police Department/Code Enforcement Officer as referenced on page one of the General Information section of the SWMP.

SOP-PARKS – Chemical Application Pesticides, Herbicides, Fertilizers

1. Preparation:

- a. Make sure all applicable state Chemical Handling Certification is complete and up-to-date before handling any chemicals. (To be done by 2011)
- b. Calibrate fertilizer and pesticide application equipment to avoid excessive application.
- c. Use pesticides only if there is an actual pest problem and periodically test soils for determining proper fertilizer use.
- d. Time and apply the application of fertilizers, herbicides or pesticides to coincide with the manufacturer's recommendation for best results ("Read the Label").
- e. Know the weather conditions. Do not use pesticides if rain is expected. Apply pesticides only when wind speeds are low (less than 5 mph).

2. Process:

- a. Always follow the manufacturer's recommendations for mixing, application and disposal. ("Read the Label").
- b. Do not mix or prepare pesticides for application near storm drains, preferably mix inside a protected area with impervious secondary containment (preferably indoors) so that spills or leaks will not contact soils.
- c. Employ techniques to minimize off-target application (e.g. spray drift, over broadcasting.) of pesticides and fertilizers.

3. Clean-up

- a. Sweep pavements or sidewalks where fertilizers or other solid chemicals have fallen, back onto grassy areas before applying irrigation water.
- b. Triple rinse containers, and use rinse water as product. Dispose of unused pesticide as hazardous waste.
- c. Always follow all federal and state regulations governing use, storage and disposal of fertilizers, herbicides or pesticides and their containers. ("Read the Label")

4. Documentation

- a. Keep copies of MSD sheets for all pesticides, fertilizers and other hazardous products used.
- b. Record fertilizing and pesticide application activities, including date, individual who did the application, amount of product used and approximate area covered.

SOP-PARKS – Cleaning Equipment

1. Preparation:
 - a. Review process with all Parks employees

2. Process:
 - a. Wipe off dirt, dust, and fluids with disposable towel
 - b. Wash equipment in approved wash station

3. Clean-up:
 - a. Dispose of towels in proper trash receptacle
 - b. Sweep floor and dispose of debris.

SOP-PARKS – Mowing and Trimming

1. Preparation:

- a. Process overview with all employees
- b. Check the oil and fuel levels of the mowers and other equipment; fill if needed.

2. Process:

- a. Install temporary catch basin protection installed on affected basins
- b. Put on eye and hearing protection
- c. Mow and trim the lawn
- d. Sweep or blow clippings to grass areas
- e. Remove inlet protection

3. Clean-up:

- a. Mowers are to be scraped and brushed at shop – dry spoils are dry swept and disposed of
- b. Wash equipment in approved wash station

SOP-PARKS – Open Space Management

1. Preparation:

- a. Provide a regular observation and maintenance of parks and other public open spaces.
- b. Identify public open spaces that are used for storm water detention and verify that detention areas are included on the storm drain system mapping, inspection schedules, and maintenance schedules.

2. Process:

- a. Ensure that any storm drain or drainage system components on the property are properly maintained.
- b. Avoid placing bark mulch (or other floatable landscaping materials) in storm water detention areas or other areas where storm water runoff can carry the mulch into the storm drainage system.
- c. Follow all SOPs related to irrigation, mowing, landscaping, and pet waste management.

3. Clean Up:

- a. Keep all outdoor work areas neat and tidy. Clean by sweeping instead of washing whenever possible. If areas must be washed, ensure that wash water will enter a landscaped area rather than the storm drain. Do not use soap for outdoor washing.
- b. Pick up trash on a regular basis.

4. Documentation:

- a. Document any observed deficiencies for correction or repair.

SOP-PARKS – Pet Waste

1. Preparation:

- a. Adopt and enforce ordinances that require pet owners to clean up pet wastes and use leashes in public areas. If public off-leash areas are designated, make sure they are clearly defined. Avoid designating public off-leash areas near streams and water bodies.
- b. Whenever practical and cost effective, install dispensers for pet waste bags and provide disposal containers at locations such as trail heads or parks where pet waste has been a problem. Provide signs with instructions for proper cleanup and disposal.

2. Process:

- a. Check parks and trails for pet waste as needed.
- b. Check public open space for pet waste prior to mowing and watering.
- c. Provide ordinance enforcement as needed.

3. Clean up:

- a. Remove all pet waste, provide temporary storage in a covered waste container, and dispose of properly. Preferred method of disposal is at a solid waste disposal facility.

4. Documentation:

- a. Document problem areas for possible increased enforcement and/or public education signs.

SOP-PARKS – Planting Vegetation (Starters)

1. Preparation:

- a. Call the Blue Stakes Center of Utah at least 2 working days before any digging will be done, to reveal the location of any underground utilities.
- b. Dial 811 or 1-800-662-4111
- c. Decide where any spoils will be taken.

2. Process:

- a. Dig holes; place spoils near the hole where they may easily be placed back around roots.
- b. Bring each plant near the edge of the hole dug for it.
- c. Check the depth of the hole, and adjust the depth if necessary. The depth of the hole for a tree should be as deep as the root ball, so that the top of the root ball is level with the top of the hole.
- d. Carefully remove pot or burlap.
- e. Place the plant in the hole.
- f. Backfill the hole with existing spoils, compost, and a litter fertilizer if desired. Do not use excessive amendments.
- g. Water the plant.
- h. Stake the plant, if necessary, to stabilize it.

3. Clean-up:

- a. Move any extra spoils into truck or trailer. Place the spoils on a tarp if there is a likelihood that some of the dirt would be lost through openings in the bed.
- b. Sweep dirt from surrounding pavement(s) into the planter area
- c. Transport spoils to their designated fill or disposal area.

SOP-PARKS – Planting Vegetation (Seeds)

1. Preparation:

- a. Call the Blue Stakes Center of Utah at least 2 working days before any digging will be done, to reveal the location of any underground utilities.
- b. Dial 811 or 1-800-662-4111
- c. Decide on the application rate, method, water source, and ensure adequate materials are on hand.
- d. Grade and prepare the soil to receive the seed. Place any extra soil in a convenient location to collect.

2. Process:

- a. Place the seed and any cover using the pre-determined application method (and rate).
- b. Lightly moisten the seed.

3. Clean-up:

- a. Move any extra spoils into truck or trailer. Place the spoils on a tarp if there is likelihood that some of the dirt would be lost through openings in the bed.
- b. Sweep dirt, seed, and any cover material from surrounding pavement(s) into the planter area.
- c. Transport spoils to their designated fill or disposal area.

SOP-PARKS – Transporting Equipment

1. Preparation:
 - a. Determine equipment needed for transport and method (trailer, truck bed) needed to transport equipment.
 - b. Conduct pre-trip inspection of equipment

2. Process:
 - a. Load and secure equipment on trailer or truck
 - b. Load and secure fuel containers for equipment usage

3. Clean-up:
 - a. Off load equipment
 - b. Store equipment and trailer in proper location on hard suffice.
 - c. Conduct post-trip inspection of equipment
 - d. Wash equipment, if needed, according to the SOP for Cleaning Equipment SOP

4. Documentation:
 - a. N/A

SOP-VEHICLES – Fueling

1. Preparation:
 - a. Train employees on proper fueling methods and spill cleanup techniques.
 - b. Install a canopy or roof over aboveground storage tanks and fuel transfer areas.
(long term activity)
 - c. Absorbent spill clean-up materials and spill kits shall be available in fueling areas and on mobile fueling vehicles and shall be disposed of properly after use.

2. Process:
 - a. Shut off the engine.
 - b. Ensure that the fuel is the proper type of fuel for the vehicle.
 - c. Nozzles used in vehicle and equipment fueling shall be equipped with an automatic shut off to prevent overfill.
 - d. Fuel vehicle carefully to minimize drips to the ground.
 - e. Fuel tanks shall not be 'topped off'.
 - f. Mobile fueling shall be minimized. Whenever practical, vehicles and equipment shall be transported to the designated fueling area in the Facilities area.
 - g. When fueling small equipment from portable containers, fuel in an area away from storm drains and water bodies.

3. Clean Up:
 - a. Immediately clean up spills using dry absorbent (e.g., kitty litter, sawdust, etc.) sweep up absorbent material and properly dispose of contaminated clean up materials.
 - b. Large spills shall be contained as best as possible and the HazMat team should be notified ASAP.

4. Records:
 - a. Document training of employees.

SOP-VEHICLES – Vehicle and Equipment Storage

1. Preparation:

- a. Inspect parking areas for stains/leaks on a regular basis.
- b. Provide drip pans or adsorbents for leaking vehicles.

2. Process:

- a. Whenever possible, store vehicles inside where floor drains have been connected to sanitary sewer system.
- b. When inside storage is not available, vehicles and equipment will be parked in the approved designated areas.
- c. Maintain vehicles to prevent leaks as much as possible.
- d. Address any known leaks or drips as soon as possible. When a leak is detected a drip pan will be placed under the leaking vehicle to collect the drip.
- e. The shop will provide a labeled location to empty and store drip pans.
- f. If any leaks are discovered, a drip pan will be used to collect the fluids and the vehicle will be scheduled for repairs.
- g. Clean up all spills using dry methods.
- h. Never store leaking vehicles over a storm drain.

3. Clean Up:

- a. Any leaks that are spilled on the asphalt will be cleaned up with dry absorbent; the dry absorbent will be swept up and disposed of in the garbage.

SOP-VEHICLES – Washing

1. Preparation:

- a. Provide wash areas for small vehicles inside the maintenance building that has a drain system which is attached to the sanitary sewer system.
- b. Provide wash areas for large vehicles on an approved outside wash pad that has a drain system which is attached to the sanitary sewer system.
- c. Set up the pump in the drain box and the hoses from the pump to the sewer man hole for larger equipment.
- d. No vehicle washing will be done where the drain system is connected to the storm sewer system.

2. Process:

- a. Minimize water and soap use when washing vehicles inside the shop building.
- b. Soap should not be used when washing vehicles outside the shop building.
Water Only.
- c. Use hoses with automatic shut off nozzles to minimize water usage.
- d. When washing outside the building, it is the operators' responsibility to make sure all wash water is contained on the wash pad and does not have access to the storm drain.
- e. Never wash vehicles over a storm drain.

3. Clean Up:

- a. Sweep wash areas after every washing to collect what solids can be collected to prevent them from washing down the drain system.
- b. Clean solids from the settling pits on an as needed basis.

Appendix B

Post construction management agreement

When recorded, mail to:

Harrisville City Recorder
363 West Independence BLVD
Harrisville Ut, 84404

Affects Parcel No(s): _____

Long Term Stormwater Management Agreement

THIS LONG TERM STORMWATER MANAGEMENT AGREEMENT (this “*Agreement*”) is made and entered into effective _____, 20_____, by and

between **Harrisville City**, a Utah municipal corporation (the “*City*”), and

_____, a _____
_____(the “*Owner*”).

RECITALS:

A. The City is authorized and required to regulate and control the disposition of storm and surface waters within the City, as set forth in the City's Code of Ordinances, including Title 17 of that code (the “*Ordinance*”), adopted pursuant to the Utah Water Quality Act, UTAH CODE ANN. §§ 19-5-101, *et seq.*, as amended (the “*Act*”).

B. The Owner hereby represents and acknowledges that it is the owner in fee simple of certain real property more particularly described on the exhibit attached hereto and incorporated herein by this reference (the “*Property*”).

C. The Owner desires to build or develop the Property and/or to conduct certain regulated construction activities on the Property which will alter existing storm and surface water conditions on the Property and/or adjacent lands.

D. In order to accommodate and regulate these anticipated changes in existing storm and surface water flow conditions, the Owner is required to build and maintain at Owner’s expense a storm and surface water management facility or improvements on the Property (the “*Stormwater Facilities*”).

E. The Stormwater Facilities are more particularly described and shown in the final site plan or subdivision approved for the Property and related engineering drawings and specifications, and any amendments thereto, which are on file with the City and are hereby incorporated herein by this reference (the “*Development Plan*”).

F. A summary description (as amended from time to time, the “*Long Term Stormwater Management Plan*” or the “*LTSMP*”) of all Stormwater Facilities, details and all appurtenance draining to and affecting the Stormwater Facilities, establishing the standard operation and routine maintenance procedures for the Stormwater Facilities, and specifying the control measures installed on the Property, is on file with the City's Recorder.

G. As a condition of the City's approval of the Development Plan, and as required by the City's Small MS4 UPDES General Permit from the State of Utah, the Owner is required to enter into this Agreement to documenting the Owner's agreement to impose the requirements of the LTSMP against the Property.

NOW, THEREFORE, in consideration of the benefits received and to be received by the Owner, its successors and assigns, as a result of the City's approval of the Development Plan and the LTSMP, and the mutual covenants contained herein, the parties agree as follows:

Section 1. **Construction of Stormwater Facilities**. The Owner shall, at its sole cost and expense, construct the Stormwater Facilities in accordance with the Development Plan as approved by the City.

Section 2. **Maintenance of Stormwater Facilities**. The Owner shall, at its sole cost and expense, adequately maintain the Stormwater Facilities. Owner's maintenance obligations shall include all systems and appurtenances built to convey stormwater, as well as all structures, improvements, and vegetation provided to control the quantity and quality of the stormwater. Adequate maintenance, for purposes of this Agreement, is defined as good working condition so that the Stormwater Facilities are performing their design functions. The Owner shall, at its sole cost and expense, perform all work and provide all materials necessary to keep the Stormwater Facilities adequately maintained and in good working condition.

Section 3. **Annual Maintenance Report of Stormwater Facilities**. The Owner shall, at its sole cost and expense, inspect the Stormwater Facilities and submit an inspection report and certification to the City annually. The purpose of the inspection and certification is to assure safe and proper functioning of the Stormwater Facilities. The annual inspection shall cover all aspects of the Stormwater Facilities, including, but not limited to, the parking lots, structural improvements, berms, channels, outlet structure, pond areas, treatment systems, access roads, vegetation, landscaping, etc. Deficiencies shall be noted in the inspection report. The report shall also contain a certification as to whether adequate maintenance has been performed and whether the structural controls are operating as designed to protect water quality. The annual inspection report and certification shall be due by June 30th of each year and shall be on forms acceptable to the City.

Section 4. **City Oversight Inspection Authority**. The Owner hereby grants permission to the City, its authorized agents and employees, to enter upon the Property to inspect the Stormwater Facilities upon at least three days' prior notice to the Owner. Such inspections shall be conducted in a reasonable manner and at reasonable times, as determined appropriate by the City. The purpose of the inspection shall be to determine and ensure that the Stormwater Facilities are being adequately maintained, are continuing to perform in an adequate manner, and are in compliance with the Act, the Ordinance, and the LTSMP.

Section 5. **Notice of Deficiencies**. If the City finds that the Stormwater Facilities contain any defects or are not being maintained adequately, the City shall send Owner written notice of the defects or deficiencies and provide Owner with a reasonable time (typically at least 60 days) to cure such defects or deficiencies. Such notice shall be confirmed hand-delivery to the Owner or sent certified mail to the Owner at the address then listed on the Salt Lake County Assessor's tax assessment records.

Section 6. **Owner to Make Repairs.** Within the required cure period, the Owner shall, at its sole cost and expense, make such repairs, changes or modifications to the Stormwater Facilities as the City may deem reasonably necessary to ensure that the Stormwater Facilities are adequately maintained and will continue to operate as designed and approved.

Section 7. **City's Corrective Action Authority.** If the Owner fails to cure the deficiencies noted in a notice of deficiencies from the City within the required cure period, then the City may give a follow-up notice of deficiencies to the Owner. If the Owner fails to cure the deficiencies within an additional 30 days from that second notice, then the City may (a) issue a citation punishable as a Class B misdemeanor in addition to any EPA fine; and (b) give written notice that the Stormwater Facilities will be disconnected from the City's stormwater drainage system; and (c) pursue any and all other available remedies. The City has no obligation to maintain or repair the Stormwater Facilities, and in no event shall this Agreement be construed to impose any such obligation on the City. The actions described in this Section are in addition to and not in lieu of any and all remedies available to the City as provided by law or equity for Owner's failure to remedy deficiencies or any other failure to perform under this Agreement.

Section 8. **Reimbursement of Costs.** If pursuant to this Agreement the City incurs any costs or expends any funds resulting from enforcement or cost for labor, use of equipment, supplies, materials, and the like related to storm drain disconnection from the City's system, the Owner shall reimburse the City within 30 days after City's written demand. After said 30 days, such amount shall be deemed delinquent and shall be subject to interest at the rate of ten percent per annum. Owner shall also be liable for any collection costs, including attorneys' fees and court costs, incurred by the City in collection of delinquent payments.

Section 9. **Successor and Assigns.** This Agreement shall be recorded in the Salt Lake County Recorder's Office and the covenants and agreements contained herein shall run with the land and whenever the Property shall be held, sold, conveyed or otherwise transferred, it shall be subject to the covenants, stipulations, agreements and provisions of this Agreement which shall apply to, bind and be obligatory upon the Owner hereto, its successors and assigns, and shall bind all present and subsequent owners of the Property described herein.

Section 10. **Severability Clause.** The provisions of this Agreement are severable, and if any phrase, clause, sentence or provision is declared unconstitutional, or the applicability thereof to the parties or their successors and assigns is held invalid, the remainder of this Agreement shall not be affected thereby.

Section 11. **Utah Law and Venue.** This Agreement shall be interpreted under the laws of the State of Utah. Any and all suits for any claims or for any and every breach or dispute arising out of this Agreement shall be maintained in the appropriate court of competent jurisdiction in Salt Lake County, Utah.

Section 12. **Indemnification.** This Agreement imposes no liability of any kind whatsoever on the City, and the Owner agrees to hold the City harmless from any liability in the event the Stormwater Facilities fail to operate properly. The Owner shall indemnify and hold the City harmless for any and all damages, accidents, casualties, occurrences, or claims which might

CITY:

Harrisville City, a Utah municipality

ATTEST:

By: _____

Jennie Knight, Recorder

By: _____

Michelle Tait, Mayor

STATE OF UTAH)
 :SS.
COUNTY OF WEBER)

The above instrument was acknowledged before me on _____, 20_____,
by **Michelle Tait** and **Jennie Knight**, as the mayor and the recorder, respectively, of **Harrisville
city** , a Utah municipality.

Notary Public

Exhibit to
Long Term Stormwater Management Agreement

(Attach Plat and Legal Description of the Property)



HARRISVILLE CITY

363 West Independence • Harrisville, Utah 84404 • (801) 782-4100

MAYOR:

Michelle N. Tait

COUNCIL MEMBERS:

Grover Wilhelmsen

Steve Weiss

Blair Christensen

Max Jackson

Kenny Loveland

MEMORANDUM

To: Harrisville Mayor and City Council
From: Jennie Knight, City Recorder
Date: December 9, 2021
Re: Harrisville Resolution 21-20; Compensatory Time Off

Harrisville department heads are asking to implement a compensatory time off policy (comp time) as a benefit option for employees who would prefer additional days off rather than the overtime pay when additional hours are worked. Accrued comp time could be used by employees in place of vacation time for leave benefits. Employees who are at the maximum vacation allotment for their years of service would not be eligible to accrue comp time.

**HARRISVILLE CITY
RESOLUTION 21-20**

POLICY AND PROCEDURES UPDATES

**A RESOLUTION OF HARRISVILLE CITY, UTAH, ADOPTING SECTION B-6-15 TO ADD
COMPENSATORY TIME OFF POLICY; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Harrisville City (hereafter “City”) is a municipal corporation duly organized and existing under the laws of the state of Utah;

WHEREAS, the City Council is authorized to adopt personnel policies and procedures for the effective and efficient administration of municipal government;

WHEREAS, the City Council adopted its current *Personnel Policies and Procedures Manual* on April 28, 2009, and has made various amendments to the same;

WHEREAS, the City is of sufficient size to necessitate a twenty-four (24) hour response to emergencies and/or utility or weather-related problems;

NOW, THEREFORE, be it resolved by the City Council of Harrisville City, Utah, that the Policies and Procedures Manual section B-6-15 is hereby adopted to read as follows:

B-6 Leaves of Absence

B-6-15 Compensatory Time Off

1. Employees may receive compensatory time off in lieu of overtime pay at the City’s discretion.
 - a. Written employee requests to use their accumulated compensation time during specific dates and times, must be approved by the Mayor, or designee, who shall honor the request unless granting the compensatory time off would create a substantial hardship for the City.
 - b. The Mayor, or designee, reserves the right to schedule when an employee’s accrued compensatory time will be used.
2. The law requires that after non-exempt employees have accumulated the maximum amount of compensatory time off during any work period, as set forth below, any additional overtime must be paid.
 - a. For employees engaged in public safety activities, such as Law Enforcement, not more than sixty (60) hours of compensatory time off may accrue.
 - b. For employees not engaged in public safety activities; not more than sixty (60) hours of compensatory time off may accrue.
3. Compensation time off will be accumulated at the overtime rate of one and one-half (1 1/2) hours for every hour worked, for all overtime hours worked.
4. Compensatory time may not be accrued if the employee’s vacation hours are at the maximum allowed for the tier that is applicable to the employee’s years of service (B-6-2(4)).
5. Department heads/salaried employees may accrue up to sixty (60) hours of compensation time at a rate of straight time if working a Holiday or overtime due to a weather or other emergency event.

Effective Date. This Resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED this ____ day of _____, 2021.

HARRISVILLE CITY:

MICHELLE TAIT, Mayor

ATTEST:

JENNIE KNIGHT, City Recorder

City Council
Roll Call Vote Tally: Yes No

Mr. Wilhelmsen	___	___
Mr. Weiss	___	___
Mr. Christensen	___	___
Mr. Jackson	___	___
Mr. Loveland	___	___

DRAFT



HARRISVILLE CITY

363 West Independence • Harrisville, Utah 84404 • (801) 782-4100

MAYOR:

Michelle N. Tait

COUNCIL MEMBERS:

Grover Wilhelmsen

Steve Weiss

Blair Christensen

Max Jackson

Kenny Loveland

MEMORANDUM

To: Mayor and Council
From: Justin Shinsel
Department: Public Works
Date: 12/06/2021
RE: Plow Trucks

Due to the truck inventory issues dealerships have no stock and will not be honoring the state contract price for 2022 trucks. I am asking for permission to purchase 2 new plow trucks on the still current and available 2021 contract attached is the pricing for the trucks and plows totaling \$67,000.00 per Truck with dump bed and plow attachment. Also attached is the use for class c road funds that we can use that's already in our budget at just over 1 million dollars. If both trucks can be purchased, I would like to surplus the old gas ford dump bed that doesn't have enough power to properly do the job.

**HARRISVILLE CITY
CAPITAL INVESTMENTS PLAN 2020-2021**



Adopted by the City Council on December 14, 2021

TABLE OF CONTENTS

Section I – Community Profile.

- A. Purpose and Introduction.
- B. Vision Statement.
- C. Brief History.
- D. General Land Area.
- E. Housing for Homeless.

Section II – Capital Investments Plan.

- A. Brief Summary of Projects Pending or Completed within the Last Year.
- B. One Year Plan, Summary, Cost Estimates and Priority.
- C. Five Year Plan, Summary, Cost Estimates and Priority.

HARRISVILLE CITY CAPITAL INVESTMENTS PLAN 2020-2021

Section 1 - Community Profile

A. Purpose and Introduction.

The purpose of the Capital Investments Plan is to identify municipal capital projects needed within the corporate limits of Harrisville City. This plan will serve to provide information on completed, planned, and proposed municipal capital projects, and as an aid to seek grants and other appropriate funding to complete such projects. This plan covers capital projects completed, planned over the next year, and also planned over five (5) years. It is understood that the projects specified in this Plan integrated into the regional Consolidated Plan prepared by the Wasatch Front Regional Council.

B. Vision Statement.

The vision of Harrisville City is to create and maintain a happy and healthy community. In achieving this vision, the City seeks to promote efficient local governmental services and an effective infrastructure. The City is dedicated to keep local tax burdens at a minimum. The following elements are recognized as be essential in achieving the vision of the City:

- **Regional Role.** Harrisville City takes interests in regional matters through involvement in county and regional organizations to improve transportation, education, human services, utilities, public health and safety, and the environment.
- **Community Leadership.** Harrisville City is committed to a democratic system of representation of its citizens through its elected and appointed officials. Active citizen participation is encouraged for in civic events and issues are essential to our representative self-government.
- **Land Use.** Harrisville City seeks to implement policies aimed at preserving and enhancing the community. Such policies are advanced by effective land use regulations, the subdivision ordinance, architecture and building design standards, trails and open space management, sensitive lands regulations, community forestry and gardening, along with other appropriate policies that enhance the environment.
- **Central Business District.** The Harrisville Central Business District is designed to foster business and support the local tax base. The district identifies areas for business opportunities to develop at a scale compatible with a range of retail, office, and commercial uses. In this process, ongoing attention to urban design principles, pedestrian needs, traffic considerations, and green spaces is essential.
- **Community Services.** Harrisville City encourages cultural and municipal services for a diverse community population. Affordable and flexible programs will be for offered for parks, recreation, trails, forestry and gardening, and cultural enjoyment as being part of a healthy community.
- **Infrastructure.** Harrisville City will continue to operate and maintain a quality infrastructure of roads, storm water facilities, and sewer collection services while

the community must recognize that delivery of these services now takes place in an arena of limited resources and heightened competition for tax revenues. Local planning should continue to emphasize the Transportation Plan relating to various arterial and collector streets, and alternative transportation such as trails and pathways.

- Residential Land Use. Harrisville City is principally a single-family residential community that provides a good mix of housing and lot sizes. A large portion of the housing stock in the community is within the range of moderate income households. The community continues to enhance its image as a safe, affordable, and livable residential community. Supporting these efforts city officials should maintain the integrity of the Future Land Use Plan and its policies. The community should also seek ways of enhancing the quality of life through open space preservation, pedestrian trails, and well-designed and functional public and semi-public facilities.
- Population. Harrisville City supports and fosters a diverse population of approximately 5,567 residents according to the 2010 Census. The community is conscience that services and facilities must be updated with changes in age, income, lifestyle, and diversity.

C. Brief History.

Harrisville City was settled by early Mormon pioneers. An incident in September 1850 resulted in the killing of Shoshone Indian Chief Terikee which caused unrest throughout Weber County and forced the perpetrator Urban Stewart to leave the settlement. In 1851 Martin Henderson Harris, for whom Harrisville was named, built a log home west of Four Mile Creek and others soon followed. Harrisville was divided in 1890, and the westerly part of the settlement became Farr West. On April 9, 1962, Harrisville became an incorporated township. After permission was granted for a special census count, Harrisville was made a third-class city 30 January 1964. The population of the new city was 867. Harrisville City has welcomed new residential developments with citizens who have come here to share the quality of life and pleasant atmosphere of the area. Today, Harrisville is a fifth class city with a 2010 population of 5,567.

D. General Land Area.

Harrisville City is 2.7 square miles of land area is bounded by the neighboring cities of Ogden, North Ogden, Pleasant View, and Farr West. The Four Mile, Six Mile and Dixon Creeks flow through the City. There are areas of high ground water potential, wetlands and flood plain areas, and areas of wildlife habitation.

E. Housing for Homeless.

There is no significant homeless population in Harrisville City. They city supports the programs offered by local non-profit organizations and Ogden City.

Section 2 - Capital Investments Plan

A. Brief Summary of Projects Pending or Completed within the Last Year.

Project and Description - One Year Plan Complete	Cost	Status
Chip, crack, and slurry sealing schedule	\$50,000.00	Complete
Washington and Wall - Slum and Blight Removal	\$200,000.00	Complete
Park Playground Replacement	\$50,000.00	Complete
ADA Building Improvements	\$50,000.00	Complete
TOTAL COSTS	\$9,800,000.00	

B. One Year Projects, Summary, Cost Estimates, and Priority.

Project and Description - One Year Plan	Est. Cost	Priority	Class
Municipal Complex Storm Water Improvements	\$800,000.00	High	3
Relocate Public Works Facility	\$2,500,000.00	High	3
Millennium Park Parking and Safety Improvements	\$300,000.00	High	3
North Harrisville Road Sewer Repair	\$500,000.00	High	3
Martin Henderson Harris Cabin/ Senior Center Upgrade	\$400,000.00	High	3
Capital Facilities Plan Updates	\$35,000.00	High	3
750 West Curb, Gutter, and Sidewalk	\$500,000.00	High	3
2300 North Sewer Repair	\$500,000.00	High	3
TOTAL	\$3,085,000.00		

C. Five and Ten Year Projects, Summary, Cost Estimates and Priority.

Project and Description - Five Year Plan	Est. Cost	Priority	Class
West Harrisville Road Reconstruction	\$5,000,000.00	High	3
Sewer Line between 1850 North and 1550 North	\$1,000,000.00	High	3
Cemetery	\$1,500,000.00	High	3
Storm Water Capital Facilities Plan	\$8,000,000.00	Medium	3
Municipal Complex	\$8,000,000.00	Medium	3

Central Business District Economic Development	\$1,500,000.00	Medium	2
Public Safety, Security, Communication, and Traffic Device Upgrades	\$200,000.00	Medium	3
Various road, curb, gutter, sidewalk projects	\$1,000,000.00	Medium	3
Secondary Water and Special District Improvements	\$500,000.00	Medium	3
Playground and Splash Pad Upgrades	\$250,000.00	Low	3
N. Harrisville Road Sidewalk	\$1,000,000.00	Low	3
Pathway Plan Projects (See Plan adopted August 10, 2010)	\$1,000,000.00	Low	3
Independence Blvd Sewer Upgrade	\$5,000,000.00	Low	3
TOTAL COSTS	\$33,950,000.00		

Class 1 = Housing needs

Class 2 = Economic needs

Class 3 = Community needs



HARRISVILLE CITY

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MAYOR:

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HARRISVILLE CITY – 2022 MEETING SCHEDULE

In accordance with Utah Code Section 52-4-202(2), notice is hereby given of the 2022 Meeting Schedule for Harrisville City. The City Council will meet on January 11, 2022, at 7:00 PM, and will subsequently meet the second Tuesday of each month thereafter at the same time. The Planning Commission will meet on January 12, 2022, at 7:00 PM, and will subsequently meet the second Wednesday of each month thereafter at the same time. Special or emergency meetings may be called, if needed, in accordance with state law. Some meetings may be cancelled. Unless otherwise announced, all meetings will be held at the Harrisville City Offices located at: 363 W Independence Blvd, Harrisville, UT 84404. For special accommodations contact the city office at least 24 hours before any meeting. For questions, contact the city office at (801)782-4100.

Jennie Knight, City Recorder.

Published: December 9, 2021

Harrisville City – 2022 Meeting Dates	
City Council	Planning Commission
January 12, 2022	January 12, 2022
February 8, 2022	February 9, 2022
March 8, 2022	March 9, 2022
April 12, 2022	April 13, 2022
May 10, 2022	May 11, 2022
June 14, 2022	June 8, 2022
July 12, 2022	July 13, 2022
August 9, 2022	August 10, 2022
September 13, 2022	September 14, 2022
October 11, 2022	October 12, 2022
November 8, 2022	November 9, 2022
December 13, 2022	December 14, 2022