

Intergovernmental Cooperation Authority for Harrisburg

Minutes of the Governing Board

Regular Meeting

September 24, 2025

Temple University Harrisburg, Strawberry Square, Harrisburg PA

hbgica.org

Members in Attendance	Mr. Doug Hill, Chair Ms. Kathy Speaker MacNett Mr. Kevin Hancock	A Quorum Was Recognized
Ex-Officio Members in Attendance	Mr. Bryan McCutcheon, City of Harrisburg  Mr. Michael Wood, Pennsylvania Office of the Budget	
In Attendance	Mr. Jeffrey Stonehill, Authority Manager  Mr. Michael Cassidy, General Counsel	
Meeting Begins		3:00 p.m.
Welcome by Doug Hill, Chair	Mr. Hill opened the meeting.	
	Mr. Hill introduced the new Board Member, Kevin Hancock. Mr. Hancock noted the he, Ms. MacNett and Mr. Hill live close to one another in the City.	
Approval of the Minutes ● August 27, 2025	On a motion by Ms. MacNett, Second by Mr. Hancock, the minutes were approved.	The minutes were approved by a vote of 3-0.
Report by the Chair	Mr. Hill reported that he met with Mayor Williams the previous week. He noted that the State budget was still not approved.	
Discussion of the Mayor's Five-Year Financial Plan	Mr. Hill indicated that the main purpose of today's meeting was to review the proposed 2026 Five-Year Plan. He added that at the previous ICA Board meeting, Mr. McCutcheon delivered a first draft document with summary numbers.	Motion by Ms. MacNett and a second by Mr. Hancock, that the 2026 Five-Year Plan as shall be revised, be approved; and further, that the Chair and the Authority Manager be

	<p>Since then, several members sent comments back to Mr. Stonehill and much of that has been incorporated.</p> <p>Mr. Hill introduced Mr. Bryan McCutcheon, Accounting Manager, and asked if he could elaborate on the proposed plan.</p> <p>Mr. McCutcheon said that an initial draft of the proposed Five-Year Plan was submitted on August 31, 2025.</p> <p>Comments were received.</p> <p>A revised draft was created to incorporate some of the suggestions.</p> <p>Mr. McCutcheon reviewed changes.</p> <p>Mr. Stonehill asked when the LCSWMA agreement regarding the incinerator sunsets. Mr. McCutcheon said it would run concurrent with the Harrisburg Strong Plan and he would get back with that answer.</p> <p>Mr. Hill gave the group an update on the reapproval of the LERTA program. Mr. Stonehill asked a question about residential conversions. Business Administrator Sam Sulkowski responded. There was a discussion about this issue and its value. It seems unlikely it will be reapproved by the end of the year.</p> <p>Mr. McCutcheon commented on the status of the City audits. Work on the finances for the FNB Bank Stadium project and the Broad Street Market project have taken attention from the audits. Mr. McCutcheon hopes to catch up in the first quarter of FY2026 on the FY2024 audit.</p> <p>Mr. Hill reviewed the proposed Five-Year Plan summary from the Controller's Office. Mr. McCutcheon explained why there may be some discrepancy between his numbers and the Controller's office review.</p>	<p>authorized to prepare and transmit correspondence detailing the approval and supplemental information to the City of Harrisburg, as approved 3-0.</p>
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	<p>Mr. Stonehill asked about the RCAP grant for the FNB Bank Stadium project and if the proceeds might arrive in FY2026.</p> <p>Mr. Hancock asked about reinsurance. There was a discussion about the City's self-insurance and the investigation into potentially buying health insurance in the future. Mr. McCutcheon explained the self-insurance liability. Mr. Stonehill mentioned the PMHIC health insurance pool.</p> <p>Mr. Hill explained that it would be appropriate at this time for the ICA Board to make a determination about accepting the Mayor's 2026 Five-Year Financial Plan; and draft correspondence was shared with the Board. Mr. Hill summarized the letter.</p> <p>A motion was made by Ms. MacNett with a second from Mr. Hancock.</p> <p>Mr. Hancock asked about whether there was a process to monitor the plan results throughout the year. Mr. Stonehill responded that each spring that City provides updated numbers to the ICA Board. Mr. Hill noted that the 2026 budget presentation should be upcoming as well.</p> <p>The motion carried unanimously.</p>	
<p>Report on City of Harrisburg 2026 Budget</p>	<p>Mr. Hill introduced Robert Kennick, Finance Director. Mr. Kennick noted the resignation of the Budget Manager just before the budget process was underway. The target remains to get the draft budget completed by the end of November 2025.</p> <p>Mr. Hill noted that the ICA Board is ready to review the proposed budget and to participate in the budget hearing process.</p>	

	<p>Mr. Hill add that that process with the issuance of a letter of evaluation from the ICA Board regarding the budget.</p> <p>Mr. McCutcheon noted that the work on the Five-Year Plan directly assists with development of the proposed budget.</p>	
Update on City Finances	<p>Mr. Hill introduced Mr. McCutcheon who provided the attendees with a handout about the General Fund.</p> <p>He reviewed the handout.</p> <p>He did make a comment about the year-to-date progress of the Neighborhood Services Fund.</p> <p>Mr. Sulkowski noted the ARPA transfer into the Neighborhood Services Fund.</p> <p>Mr. McCutcheon said that the City has received the annual pension aid.</p> <p>Mr. Stonehill asked about extraordinarily large medical claims. There are none expected.</p> <p>Mr. Stonehill asked about the budget for seasonal employees in the Parks and Recreation Department.</p>	
Authority Manager's Report	<p>Mr. Stonehill provided the financial report for September 2025.</p> <p>Mr. Stonehill distributed the proposed meeting schedule for 2026.</p>	
Update on Appointments	There is no news to report.	
Other Business	None.	
Public Comments	<p>Mr. Troy Kieser, Local Government Policy Specialist, PA Department of Community &amp; Economic Development, asked about the status of the 2023 and 2024 City audits.</p> <p>The next meeting will be on December 17, 2025.</p>	

Adjourn meeting at 4:05 p.m.	Motion by Mr. Hancock. A second was not required.	Approved 3-0.
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Respectfully submitted:



Jeffrey M. Stonehill, Authority Manager

## Appendix Documents

SIGN-IN SHEET (ICA)

9/24/2025

Required of all attendees for an official record of public participation

Name (please print)	Address	Email	Phone
Alexander Bershtin	alexbershtin@harrisburgpa.gov		
Shannon Storm		sestorm@harrisburgpa.gov	
BOB KENNICK		rkennick@harrisburgpa.gov	
Troy Kiser	DCED		

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## Summary of Bills Paid – Intergovernmental Cooperation Authority for Harrisburg

Report – August 1, 2025 to September 24, 2025

Starting balance (August 1): \$181,567.20

8/1/25	Pursuit Co-Working Harrisburg	\$98.15
8/1/25	Digital Ocean	\$12.72
8/1/25	Digital Ocean	\$6.87
8/26/25	PA Media Group (August Ad)	\$172.74
8/27/25	MESH PA 2 (September 2025)	\$5,250.00
8/29/25	Monthly Interest on Checking Account	+\$1.44
9/1/25	Digital Ocean	\$6.87
9/1/25	Pursuit Co-Working Harrisburg	\$98.15
9/3/25	Johnson Duffie Legal Expenses (June)	\$1,225.00
9/16/25	PA Media Group (September Ad)	\$166.74
9/24/25	MESH PA 2 (October - November 2025)	\$8,400.00
9/24/25	Reimburse Jeffrey Stonehill for Digital Ocean	\$12.72
9/24/25	Johnson Duffie Legal Expenses (July)	\$332.00

Estimated Balance (August 27, 2025) \$165,786.68

*Proposed 2026 Meeting Schedule*

Wednesday, January 28, 2026	Harrisburg ICA Meeting	
Wednesday, February 25, 2026	Harrisburg ICA Meeting	
Wednesday, April 22, 2026	Harrisburg ICA Meeting	COH Stats Due April 30
Wednesday, June 24, 2026	Harrisburg ICA Meeting	ICA Annual Report Due June 26
Wednesday, August 26, 2026	Harrisburg ICA Meeting	ICA Five-Year Plan Due August 30
Wednesday, September 23, 2026	Harrisburg ICA Meeting	
Wednesday, December 16, 2026	Harrisburg ICA Meeting	Budget Review Meeting – ICA Report Due Dec 31



The Intergovernmental Cooperation Authority  
for Harrisburg  
922 N 3rd Street  
Harrisburg, PA 17102

September 24, 2025

The Honorable Wanda R.D. Williams  
Mayor, City of Harrisburg  
Dr. Martin Luther King, Jr., Government Center  
10 N. Second Street  
Harrisburg, PA 17101

Re: Approval of the City of Harrisburg's 2026 Five-Year Financial Plan

Dear Mayor Williams:

Thank you for your submission of the City of Harrisburg's revised 2026 Five-Year Financial Plan ("Plan") as dated August 31, 2025, as reviewed in summary format by the Intergovernmental Cooperation Authority (the "Authority") at its August 27, 2025 meeting. Based on that initial Board review, a revised draft was submitted to the Authority on September 15.

I am pleased to inform you that at the meeting of the Intergovernmental Cooperation Authority on September 24, 2025, the Authority reviewed the comments noted herein, and conditionally approved the Plan pursuant to Act 124 of 2018 in consideration of the explanation by City staff, and in anticipation of the City addressing this commentary. The updated draft August 31 Plan materially reflects the planning objectives and thus represents a satisfactory submission for the 2026 plan year. The report is well presented, drawing from prior plans, and providing a clear update of the administration's financial objectives going forward. The plan document is well-revised. We appreciate the ongoing much-needed discussion of key issues including the objective of ending the City's distressed city status pursuant to Act 47, a commitment to Community and Economic Development, a recognition of the impact of changes to office-space utilization in the downtown, and a recognition that several challenges remain before the Authority can unequivocally state that Harrisburg has turned around years of fiscal distress.

There remains much work ahead for those committed to a renaissance in Harrisburg. Few other Pennsylvania cities have had such a lasting and profound impact from the aftermath of the COVID pandemic. No city had its fortunes so tied to the Commonwealth's business plan or the use of in-person office-space for State employees, State contractors, and State-wide nonprofit agencies. There realities call on us all to continue to reimagine the 21st Century for the City of Harrisburg.

This is quite a challenge for City leaders, but the Authority is committed to these goals.

The Authority is tasked with making additional recommendations to the City regarding the Plan. The following is a summary of the Authority's recommendations:

- Fund Balance – A continuing overall concern is the protection and maintenance of the operational cash balance in the General Fund and, to an even larger degree, the Neighborhood Services Fund. It is clear from the 2026 Plan that real estate taxes are not projected to grow in yield in the future. In fact, due to vacant offices and stores that are collateral damage from COVID telework policies, it is possible that there may be an inevitable retreat in property tax growth. Unfortunately, property taxes remain the single largest revenue tool provided to local government by the Commonwealth. The special authorization for a higher EIT and longer-term permission for higher LST rates have helped the City be less dependent on the assessed valuation of real estate, but it remains a primary source and consequently a primary concern.
- Commonwealth Participation – The City must protect its revenue sources so that real estate tax dependence is lessened and use of cash balances does not increase. There is no doubt that City spending, especially on infrastructure and capital, remains dependent on relatively stagnant revenues. As Pennsylvania’s Capital City, the Commonwealth has some hard decisions to make about what kind of metropolis it wants to have as its seat of governance. Any reimagining of Harrisburg and its finances must include a full commitment to the City by State leaders, including diversified revenue sources and economic development partnership.
- Neighborhood Services Fund (“NSF”) – A continuing effort to shore up the financial stability of the NSF, with a focus on past due receivables, as well as achieving a rate of collection on current receivables above 95% as soon as possible, is very important. The commitment to review and adjust fees as necessary for sufficiency to meet expenses and to avoid drawing from reserves is acknowledged, as is the work done to account for full costs in pricing the collection contract renewals with our municipal partners. We note though that, while we welcome the Plan’s narrative on utilizing the American Rescue Plan Act funding to support unpaid receivables in the NSF, and we appreciate that it is targeted as relief primarily for delinquent disadvantaged households, the one-time use of this found-money is not considered a substitute for improving collections and maintaining close cost accounting with our municipal partner contracts.
- Economic Development Plan – As a partner in the recently announced Comprehensive Economic Development effort being led by the Capital Region Economic Development Council (“CREDC”), the Authority welcomes recent action by your Administration to prioritize the development of a comprehensive Economic Development Plan. Apart from its importance for the vitality and opportunity it affords the downtown and our neighborhoods, it is an integral tool for the City to build long-term economic growth in the face of future trends in City revenue. We remain vigilant and available to help make this new partnership a success.
- Other Post-Employment Benefits Trust Fund – We acknowledge the obstacles presented to implementation of the OPEB Trust Fund. Any opportunity to readdress the OPEB Trust Fund language in the Strong Plan and in Act 124 of 2018 should be in cooperation with the Authority.

We make note of the Strong Plan’s parking scheme, implemented at the height of our City’s fiscal crisis. We remain deeply concerned that this plan has not worked well for businesses or the City. While it appears the parking scheme is not subject to revision or change, we believe it certainly needs reexamination in context of downtown redevelopment.

On an unrelated matter, the Board is deeply concerned about the slow progress and rising costs associated with the City’s efforts to rebuild the Broad Street Market. While we are aware of the constraints placed on the City by Code procurement requirements, by historic design requirements, and by materials pricing, we are equally mindful that the Mariet is not only a landmark asset, it is a symbol of community resilience, and greatly missed as an economic anchor for our community.

Finally, we acknowledge the outstanding efforts of long-serving Accounting Manager Bryan McCutcheon, and his comprehensive and detailed work on behalf of the City of Harrisburg. We suggest that the City consider investing more in wages for administrative staff. Only by recruiting and retaining the best municipal minds will Harrisburg have the opportunity to design a future with both vision and practical fiscal success.

Thank you for the opportunity to present these recommendations to the City of Harrisburg in response to the approved Plan.

Please feel free to reach out to me if you have any questions.

Sincerely,

Douglas E. Hill, Chair

c.c. Authority Members

Danielle Bowers, President, City Council, City of Harrisburg  
Ausha Green, Vice-President, City Council, City of Harrisburg  
Charlie DeBrunner, Controller, City of Harrisburg  
Dan Miller, Treasurer, City of Harrisburg  
Bryan McCutcheon, City of Harrisburg

**City of Harrisburg**  
**ICA Meeting – related to finalization of 2026 Five-Year Financial Plan**  
**Updates on Subsequent Discussion Items**

Trend Line on Property Reassessment: reference schedule of calculation based on recent taxable (appraisal) values

Capital Project Planning: City's Chief of Staff has received recent e-mail communication in late August from SiteLogIQ on their progression on producing an updated report draft to additional site projects, sometime during last quarter of 2025

Status of the Parking Plan: note parking tax revenue trending, though still no return to anticipating "waterfall" payments (priority and ground lease); Mayor has prelim budget interest consideration of continuing free after 5 -7 downtown parking program

OPEB Valuation: 1/1/2024 actuarial valuation recently received from Conrad Siegel for FYE 12/31/2024; not a material change in the liability from the prior year at 12/31/2023

Health Care Plan Review: currently being reviewed as well by actuary firm Conrad Siegel (Chief of Staff is more closely involved here); anticipating related report before the end of current year 2025

Intermunicipal Trash Collection Agreements: referencing comments at page 17 of Plan document; Steelton now achieved thru June 2029, both Penbrook and Paxtang going thru current negotiations for extending each beyond 2025 with the intent of being completed within Q4 of 2025

Relationship Issues with CRW: not currently aware of any issues of constraint or concern; City Accounting Manager has already been introduced via on-line communications with CRW's new VP of Finance (Mandie Meckley) in coordinating various back and forth interfund items from an audit needs perspective

Relationship with LCSWMA: not currently aware of any concerns related to incinerator tipping tonnage fee billings and the ongoing quarterly receipt of the host fee payment benefiting the City's Host Municipality Fees Fund; encouraging budget to actual looks for 2025 thru September

Reenactment of the LERTA Program: Chief of Staff more closely involved here; work currently being done via the LERTA committee on continued development of a proposed, revised ordinance for getting to City Council's review around the middle of Q4 of 2025

Audit Timeline Updates: The annual 2023 financial audit is still ongoing and will extend beyond the end of Q3 of 2025, looking now to complete by the end of November; intensified work has lately increased with more financial analysis reviews on Broad Street Market and FNB Field stadium upgrade projects, the Five-Year Financial Plan itself with a limitation this year on related financial knowledge being available for delegation among other Finance Dept. staff, and also the recent departure of the City Budget Manager earlier this current month of September

- a. looking to schedule Audit Committee meeting in October
- b. have made minor inroads already on the 2024 annual financial audit (catch-up completion next year 2026 in Q1 of 2026)
- c. very recently filled open Financial Analyst position in the Finance Dept. – Shannon Storm

### Continuation of Local Economic Revitalization Tax Assistance (LERTA)

In December 2024 City Council did pass Bill 9 of 2024 going to the extension of the termination date to December 31, 2025 for continuation of real estate tax abatement and exemptions of the current LERTA program. As current fiscal year 2025 approaches year end, the City anticipates seeking approval from City Council to accept a revised LERTA program extending such program.

### CARES Act Federal Recreational Related Funding – Multi-Parks/Playgrounds Improvement Project

This project comprised of \$13 million in awarded Federal funding through PA DCED continues to be ongoing including the original sites of 7<sup>th</sup> and Radnor Sportsfield/Gorgas Playground, Jackson Lick Pool, Reservoir Park – Spray Alley, and the Wilson Playground. Recently reviewed, overall project expenditures including still encumbered amounts total to \$3.3 million or 25% of the project's total budget. Also subsequently to the originally intended project plan, the City's Bureau of Parks, Recreation and Enrichment determined the continuation of the Jackson Lick Pool sub-project is not feasible, and thus the remaining project budget of approximately \$4.98 million will be reallocated among the other involved sub-projects.

### Harrisburg Strong Plan Related – Parking System Revenue

The City continues to manage operating expenses under the constraints of an ongoing lack of significant monthly parking system revenues as originally envisioned by the Harrisburg Strong Plan. With the effects of the occurring health pandemic in 2020 and related shifts in employment performance being drawn to remote efforts outside of the City's control, the leased parking system of the City from the Harrisburg Parking Authority (HPA) to the Pennsylvania Economic Development Financing Authority (PEDFA) has essentially generated from that time to date no intergovernmental rent payments from either PEDFA (priority parking payment) or HPA (ground lease payment). The City's parking tax revenue streams from garages and parking lots though continue to show recent signs of growth with a resulting \$3.8 million actual in 2023, over \$3.9 million actual in 2024, and a pacing thus far in 2025 indicative of again well exceeding \$3.9 million in total.

### Municipal Trash Collection Contractual Agreements

The City continues to provide municipal solid waste refuse collection and disposal services and recycling collection to the residents of the Boroughs of Steelton, Penbrook, and Paxtang. Such services are governed by intergovernmental cooperation agreements between the City and each Borough, and these agreements have been recently extended among the parties including various billing rate increases over defined periods in effect for Steelton Borough through June 30, 2029, Penbrook Borough through December 31, 2025, and Paxtang Borough through December 31, 2025.

### Pension Plans Summary

The City has three single-employer, defined-benefit pension plan funds for accommodating Police, Firefighters, and Non-Uniform personnel substantially covering all full-time employees. Commonwealth of PA law requires all municipalities to make annual contributions to pension funds based on calculation of each plan's individual minimum municipal obligation (MMO). Each MMO is based on several factors including actuarial valuation of pension cost data, employee contributions, projected salaries and wages gross payroll, and other related assumptions. The City timely calculated each of its Plans' MMOs in September 2024 and has accordingly budgeted such amounts for payment in 2025. Based on recent actuarial report data as of December 31, 2023 under GASB Statement Nos. 67 and 68, all three of the City's plans are comprised of improved fiduciary net position as a percentage of the total pension liability including 99.17% for Police, 111.01% for Fire, and 103.46% for Non-Uniform.

**Table 8**  
**HRA Series 1998A (Verizon/Commonwealth Tower Bonds)**

Issue	Liability Under Guarantee	Purpose	Call Date	Maturity	Coupon Rate	Enhancement
HRA Series 1998A (Verizon Bonds)	\$14,032,964 as of 12/31/24 (estimate)	Acquire Strawberry Square site	Non-callable	2033	Zero Coupon (Taxable)	AGM

**Table 9**  
**Annual Debt Service Summary 2025 - 2029**

	2025	2026	2027	2028	2029
HRA Series 1998A (Verizon Tower Bonds)	1,250,000	1,430,000	1,445,000	1,450,000	1,500,000
<b>Total <sup>1</sup></b>	<b>\$1,250,000</b>	<b>\$1,430,000</b>	<b>\$1,445,000</b>	<b>\$1,450,000</b>	<b>1,500,000</b>

<sup>1</sup> Represents the minimum annual debt service due from the City during 2025 to 2029.

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**CITY OF HARRISBURG  
GENERAL FUND SUMMARY - REVENUE, EXPENDITURES, AND CHANGE IN CASH FUND BALANCE  
For the Month ended August 31, 2025**

DESCRIPTION	QTD Three Months thru <u>03/31/25</u>	QTD Three Months thru <u>06/30/25</u>	Month ended <u>08/31/25</u>	YTD Eight Months thru <u>08/31/25</u>
Beginning cash basis fund balance	18,469,253	23,422,770	16,525,447	18,469,253

<u>Revenue</u>				
Total revenue	23,600,247	15,681,016	5,962,933	48,235,112

<u>Expenditures</u>				
General Government	717,761	610,863	160,778	1,749,565
Administration	6,754,642	7,205,306	2,706,300	20,500,373
Building and Housing	114,089	84,103	38,085	278,328
Public Safety	7,787,155	6,828,507	2,023,998	19,875,231
Public Works	3,075,220	1,943,400	540,368	6,559,268
Parks and Recreation	197,863	232,153	128,318	851,067
Total expenditures	18,646,730	16,904,332	5,597,847	49,813,832

Net Revenue Over (Under) Expenditures	4,953,517	(1,223,316)	365,086	(1,578,720)
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Ending cash basis fund balance	23,422,770	22,199,454	16,890,533	16,890,533
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CITY OF HARRISBURG  
GENERAL FUND SUMMARY - REVENUE AND EXPENDITURES, YEAR-TO-DATE COMPARISONS  
08/31/25

DESCRIPTION/MONTH	Current	Prior	Change	Attribution Comments
	Year 2025	Year 2024	Increase (Decrease)	
<u>YTD Revenue</u>				
thru January	2,887,977	3,624,939	(736,962)	decrease over the prior year is largely attributed to approximately \$600,000 in medical stop loss recovery payments occurring in January 2024, whereas no such revenue amounts were received during current period January 2025
thru February	11,372,475	12,242,501	(870,026)	same explanation as noted above for year-to-date total thru January
thru March	23,600,247	24,328,075	(727,828)	same explanation as noted above for year-to-date total thru January
thru April	27,913,077	55,852,326	(27,939,249)	this decrease in year-to-date revenue from the prior year is mostly attributed to the City accessing \$26.85 million in interfund grant funding in 2024 from the Federal Grants Fund awarded by the U.S. Treasury under the American Rescue Plan Act (ARPA); such transferred funding, classified as lost revenue replacement, has also enabled the General Fund to make appropriated funds available for the benefit of various public health and economic programs, projects, and activities
thru May	34,411,136	62,498,246	(28,087,110)	same explanation as noted above for year-to-date total thru April
thru June	39,281,263	65,551,977	(26,270,714)	same explanation as noted above for year-to-date total thru April
thru July	42,272,178	68,808,652	(26,536,474)	same explanation as noted above for year-to-date total thru April
thru August	48,235,112	73,466,011	(25,230,899)	this decrease in year-to-date revenue is still mostly comprised of the above noted \$26.85 million in interfund grant funding occurring in prior year April, but is also offset by 2025 YTD EIT and LST revenue occurring stronger by approximately \$1.37 million compared with prior year 2024
<u>YTD Expenditures</u>				
thru January	6,762,684	4,252,860	2,509,824	increase over the prior year is largely attributed to three occurring payroll pay dates and corresponding check run dates during January 2025, compared with only two such disbursement dates in prior year January 2024; also to note is a comparative increase of \$233,000 in medical claim expenditures comparing current year January to prior year January
thru February	12,098,557	12,522,922	(424,365)	change represents a reasonable comparison based on relative materiality
thru March	18,646,730	18,601,177	45,553	change represents a reasonable comparison based on relative materiality
thru April	24,334,272	51,518,290	(27,184,018)	this decrease from the prior year is mostly comprised and relates to the above explanation for April year-to-date revenue change, as the City transferred \$26.25 million in General Fund funding in 2024 to the State Grants Fund for accommodating various authorized public health

CITY OF HARRISBURG  
GENERAL FUND SUMMARY - REVENUE AND EXPENDITURES, YEAR-TO-DATE COMPARISONS  
08/31/25

DESCRIPTION/MONTH	Current Year	Prior Year	Change	Attribution Comments
	2025	2024	Increase (Decrease)	
thru May	29,417,403	56,817,774	(27,400,371)	same explanation as noted above for year-to-date total thru April and economic programs, projects, and activities; such interfund transfer was made possible by the initial utilization of the ARPA funding as lost revenue replacement for the General Fund
thru June	35,551,062	61,180,354	(25,629,292)	same explanation as noted above for year-to-date total thru April
thru July	44,215,984	66,488,873	(22,272,889)	same explanation as noted above for year-to-date total thru April relative to the indicated \$26.25 million, but as well to note offset increases in 2025 of \$1.95 million in interfund transfer support to the Harrisburg Senators Fund for the ongoing FNB Field stadium upgrade project, and also \$1,662,945 more in salaries and wages expenses largely attributed to calendar timing with 16 occurring pay dates thru July 2025 compared with 15 such dates thru July 2024
thru August	49,813,832	73,108,188	(23,294,356)	same explanation as noted above for year-to-date total thru April relative to the indicated \$26.25 million, but as well to note offset increases in 2025 of \$1.95 million in interfund transfer timing support to the Harrisburg Senators Fund for the ongoing FNB Field stadium upgrade project, and also a combination of expenditure increases over the prior year of approximately \$500,000 for the Broad Street Market fire loss restoration project and \$750,000 for occurring legal settlement claims