
April 2021 Financial Report



Department of Finance
April 2021
(Unaudited)

Includes the Hermiston Urban Renewal Agency

2020-2021 Monthly Financial Report

Hermiston Urban Renewal Agency (HURA)

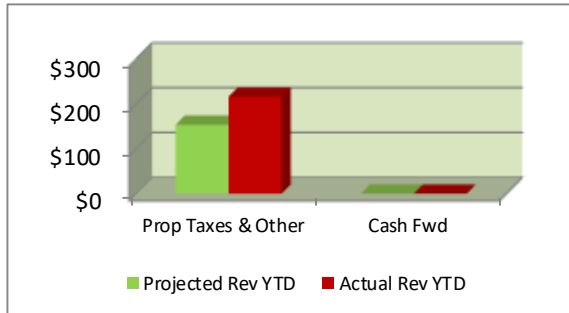
For the Month Ending April 30, 2021

Resources

by Category

Through April 30, 2021

(in \$1,000)



	Annual Proj Rev	Projected Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes & Other	\$ 230	\$ 154	\$ 216	\$ 62	41%
Cash Fwd	373	\$ -	-	-	0%
Total	\$ 603	\$ 154	\$ 216	\$ 62	41%

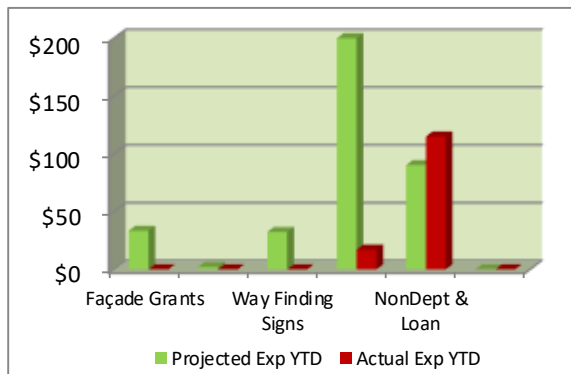
Note: variance is calculated as a percent of the projected revenue YTD.

Expenditures

by Character

Through April 30, 2021

(in \$1,000)



	Annual Proj Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var
Façade Grants	\$ 50	\$ 33	\$ -	\$ 33	100%
Festival St	3	2	\$ -	\$ 2	100%
Way Finding Signs	49	32	\$ -	\$ 32	100%
Parking Improv.	300	200	\$ 17	\$ 183	92%
NonDept & Loan	135	90	\$ 115	\$ (25)	(28%)
Contingency	66	-	-	-	0%
Total	\$ 603	\$ 358	\$ 132	\$ 226	63%

Note: variance is calculated as a percent of the projected expenditures YTD.

The FY2020-21 budget for the Urban Renewal Agency is \$ 602,725. This includes \$50,000 for Façade Grants, \$3,000 for the Festival Street, \$48,500 in Way Finding Signs, \$300,000 for Parking Improvements, \$26,000 for Non-Departmental expenses, \$109,287 for Loan Repayment to the City, and \$65,938 for Contingency.

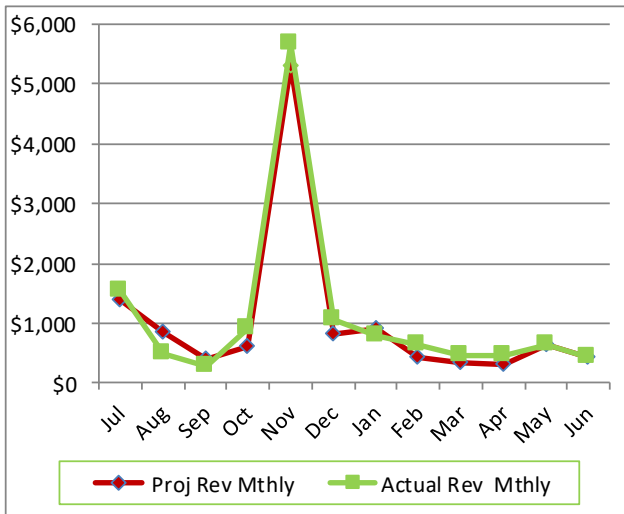
As of April, 2021 month-end, property tax collections (\$215,278) for the HURA were at **104.8%** of the property tax revenue budgeted for the year.

City of Hermiston, Oregon
General Fund Resources
For the Month Ending April 30, 2021

Through April 30, 2021

General Fund - All Resources

(in \$1,000)



	Proj Rev Mthly	Proj Rev	Actual Rev Mthly	Var Fav/ (Unfav)	% Var
Jul	\$ 1,385	\$ 1,385	\$ 1,523	\$ 138	10%
Aug	\$ 851	\$ 851	\$ 488	\$ (363)	(43%)
Sep	\$ 398	\$ 398	\$ 289	\$ (109)	(27%)
Oct	\$ 608	\$ 608	\$ 920	\$ 312	51%
Nov	\$ 5,302	\$ 5,302	\$ 5,665	\$ 364	7%
Dec	\$ 821	\$ 821	\$ 1,066	\$ 245	30%
Jan	\$ 899	\$ 899	\$ 776	(123)	(14%)
Feb	\$ 429	\$ 429	\$ 650	\$ 222	52%
Mar	\$ 331	\$ 331	\$ 461	\$ 130	39%
Apr	\$ 320	\$ 321	\$ 444	\$ 124	39%
May	\$ 631		\$ 631	\$ -	
Jun	\$ 433		\$ 433	\$ -	
Total	12,408	11,344	13,348	940	8.3%
Cash Fwd	3,272	-	-	-	0%
Total	\$ 15,680	\$ 11,344	\$ 13,348	940	8.3%

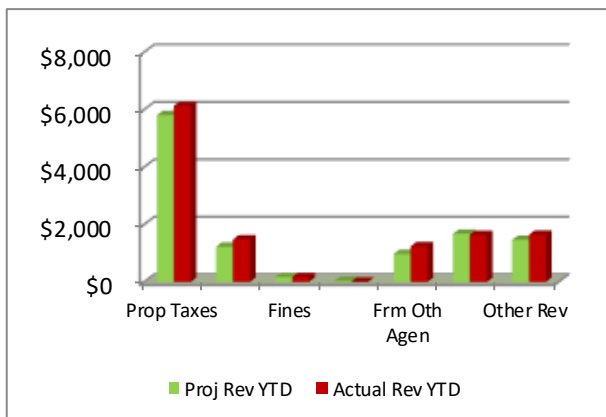
Estimated General Fund revenues for the 2020-21 fiscal year are \$12,408,144 (inclusive of the Supplemental Budget approved on September 28, 2020.) Projected revenues through April of \$11,343,608, compared to actual revenues of \$12,283,543, a positive variance of \$939,935. Through April, we have collected approximately **102.2%** of forecasted Total Property Tax Revenue. Total Property Tax Revenue is \$6,124,607 for the year-to-date through April.

General Fund - All Resources

Through April 30, 2021

by Category

(in \$1,000)



	Annual Proj Rev	Proj Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes	\$ 5,996	\$ 5,803	\$ 6,125	\$ 321	6%
Lic	\$ 1,292	\$ 1,223	\$ 1,478	\$ 255	21%
Fines	\$ 200	\$ 168	\$ 165	(3)	(2%)
Interest Rev	\$ 35	\$ 31	\$ 2	(29)	(94%)
Frms Oth Agen	\$ 1,265	\$ 974	\$ 1,238	\$ 264	27%
Svc Chgs	\$ 2,048	\$ 1,670	\$ 1,632	(38)	(2%)
Other Rev	\$ 1,572	\$ 1,461	\$ 1,644	\$ 183	13%
Cash Fwd	\$ 3,272	\$ -	\$ -	\$ -	0%
Total	\$15,680	\$ 11,332	\$ 12,284	\$ 952	8%

Note: variance is calculated as a percent of the projected revenue YTD.

2020-2021 Monthly Financial Report

City of Hermiston, Oregon

General Fund Expenditures

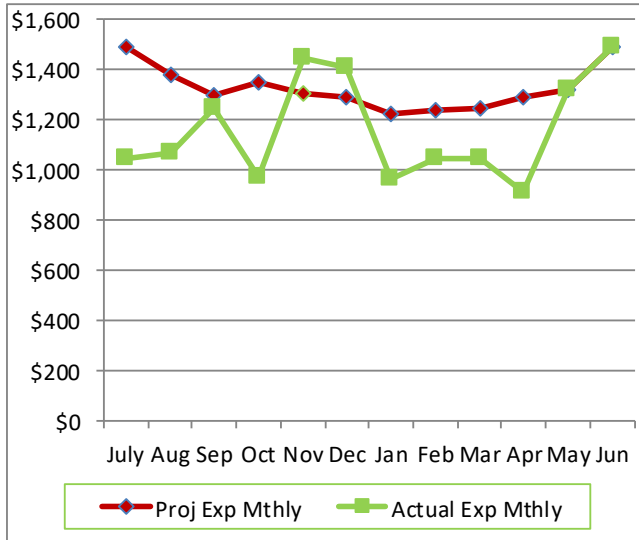
For the Month Ending April 30, 2021

General Fund Expenditure Summary

Through April 30, 2021

All Requirements

(in \$1,000)



	Proj Exp Mthly	Proj Exp	Actual Exp Mthly	Var Fav/ (Unfav)	% Var
July	\$ 1,490	\$ 1,490	\$ 1,045	\$ 445	30%
Aug	\$ 1,377	\$ 1,377	\$ 1,069	\$ 307	22%
Sep	\$ 1,297	\$ 1,297	\$ 1,248	\$ 49	4%
Oct	\$ 1,349	\$ 1,349	\$ 975	\$ 375	28%
Nov	\$ 1,304	\$ 1,304	\$ 1,447	\$ (143)	(11%)
Dec	\$ 1,294	\$ 1,294	\$ 1,410	\$ (116)	(9%)
Jan	\$ 1,224	\$ 1,224	\$ 965	\$ 260	21%
Feb	\$ 1,242	\$ 1,242	\$ 1,048	\$ 194	16%
Mar	\$ 1,248	\$ 1,248	\$ 1,043	\$ 205	16%
Apr	\$ 1,294	\$ 1,294	\$ 915	\$ 379	29%
May	\$ 1,320	\$ -	\$ 1,320	\$ -	0%
Jun	\$ 1,488	\$ -	\$ 1,488	\$ -	0%
Total	15,928	13,120	13,974	1,954	86%
Contngcy	178	-	-	-	0%
Total	\$ 16,106	\$ 13,120	\$ 13,974	\$ 1,954	86%

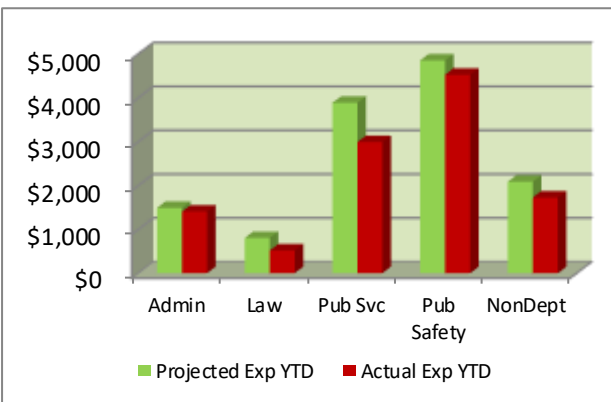
Projected General Fund monthly expenditures for April 2021 were \$1,294,117. Actual expenditures were \$915,171, which is \$378,946 (or 29.3%) below projected.

General Fund Expenditures

Through April 30, 2021

by Consolidated Department

(in \$1,000)



	Annual Proj Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var
Admin	\$ 1,780	1,492	1,407	86	6%
Law	978	804	519	284	35%
Pub Svc	4,738	3,885	2,989	896	23%
Pub Safety	5,841	4,852	4,526	326	7%
NonDept	2,344	2,087	1,725	362	17%
Unapp	-	-	-	-	0%
Total	\$15,680	\$ 13,120	\$ 11,166	\$ 1,954	15%

Note: variance is calculated as a percent of the projected expenditures YTD.

2020-2021 Monthly Financial Report

General Fund Expenditure Detail For the Month Ending April 30, 2021

General Fund Expenditures by Department

	Annual Projected Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var Fav/ (Unfav)
City Council	65,740	60,933	29,348	31,586	52%
City Manager/Planning	1,100,845	920,319	906,141	14,178	2%
Finance	613,290	511,116	471,152	39,964	8%
Total Admin & Finance	1,779,875	1,492,369	1,406,641	85,728	6%
Legal	140,450	111,423	102,050	9,373	8%
Court	837,190	692,230	417,400	274,831	40%
Total Dept of Law	977,640	803,654	519,450	284,204	35%
Transportation	393,200	306,971	241,029	65,943	21%
Airport	412,775	331,647	240,505	91,142	27%
Bldg Inspection	527,770	493,598	369,979	123,618	25%
Parks	673,500	545,184	515,106	30,078	6%
Parks/Utility Landscaping	59,020	32,445	28,801	3,644	11%
Pool	582,195	423,106	164,205	258,901	61%
Municipal Buildings	119,060	116,309	111,125	5,185	4%
Library	911,055	751,421	700,692	50,730	7%
Recreation	742,470	620,599	440,945	179,654	29%
Community Center	255,995	213,346	136,165	77,181	36%
Harkenrider Center	60,520	50,437	40,631	9,806	19%
Total Public Services	4,737,560	3,885,065	2,989,182	895,882	23%
Public Safety Center	70,000	58,912	50,648	8,263	14%
Police Operations	5,770,585	4,792,800	4,474,976	317,824	7%
Total Public Safety	5,840,585	4,851,712	4,525,625	326,087	7%
Non-Departmental	2,166,525	2,087,011	1,724,655	362,356	17%
Unappropriated	177,635	0	0	0	0%
Total Non-Dept	2,344,160	2,087,011	1,724,655	362,356	17%
Total	15,679,820	13,119,810	11,165,553	1,954,258	14.9%
Straight Line Mthly Avg Projected Expense					

Within the Public Services category, YTD, the Pool has savings totaling \$258,901 with Recreation having savings of \$179,654. Under Law, YTD, the Court has savings of \$274,831. Under Public Safety, YTD, Police Operations has a savings of \$317,824.

2020-2021 Monthly Financial Report

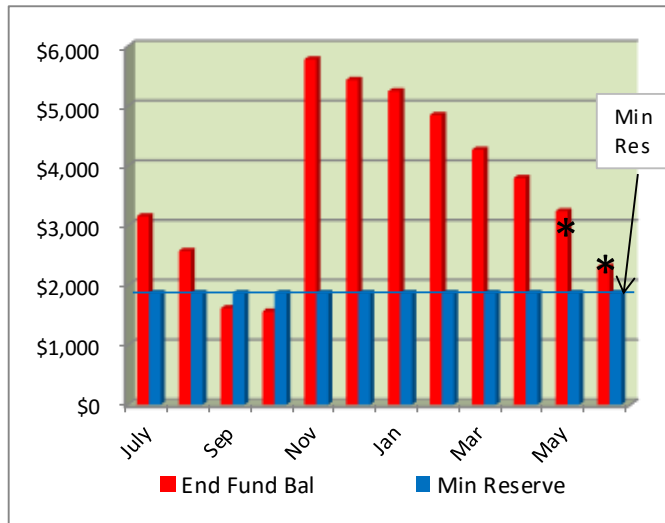
Fund Balance - General Fund For the Month Ending April 30, 2021

General Fund

Through April 30, 2021

Ending Fund Balance

(in \$1,000)



Minimum Reserve = \$1,867,650

	Begin Fund Bal	Revenue	Expense	End Fund Bal	ACT/PROJ Fund Bal
July	\$ 2,676	\$ 1,523	\$ (1,045)	\$ 3,154	ACT
Aug	\$ 3,154	\$ 488	\$ (1,069)	\$ 2,573	ACT
Sep	\$ 2,573	\$ 289	\$ (1,248)	\$ 1,614	ACT
Oct	\$ 1,614	\$ 920	\$ (975)	\$ 1,559	ACT
Nov	\$ 1,559	\$ 5,665	\$ (1,446)	\$ 5,778	ACT
Dec	\$ 5,778	\$ 1,066	\$ (1,410)	\$ 5,434	ACT
Jan	\$ 5,434	\$ 776	\$ (965)	\$ 5,245	ACT
Feb	\$ 5,245	\$ 650	\$ (1,048)	\$ 4,847	ACT
Mar	\$ 4,847	\$ 461	\$ (1,043)	\$ 4,265	ACT
Apr	\$ 4,265	\$ 444	\$ (915)	\$ 3,794	ACT
May	\$ 3,794	\$ 682	\$ (1,239)	\$ 3,237	PROJ*
June	\$ 3,237	\$ 482	\$ (1,408)	\$ 2,311	PROJ*
Total	\$ 2,676	\$ 13,446	\$ (13,811)	\$ 2,311	

The General Fund balance at the end of April is approximately \$3,794,000, which is approximately \$1,926,350 over the current Minimum Reserve requirement of \$1,867,650, or 2.03 times the Minimum Reserve Requirement.

2020-2021 Monthly Financial Report

Special Revenue Funds Report For the Month Ending April 30, 2021

Special Revenue Funds Resources & Requirements

	2020-21 Annual Budget	Actual YTD	Remaining Budget
02 Bonded Debt Fund			
Resources	692,200	448,927	243,273
Expenditures	524,619	486,509	38,110
Unappropriated Balance	167,581	N/A	N/A
05 Transient Room Tax (TRT)			
Resources	831,050	754,126	76,924
Expenditures	831,050	650,446	180,604
Unappropriated Balance	-	N/A	N/A
08 Reserve Fund			
Resources	12,430,850	4,292,287	8,138,563
Expenditures	11,336,456	2,252,915	9,083,541
Unappropriated Balance	1,094,394	N/A	N/A
11 Miscellaneous Special Revenue			
Resources	255,000	96,655	158,345
Expenditures	255,000	129,688	125,312
Unappropriated Balance	-	N/A	N/A
19 Christmas Express Special Revenue			
Resources	40,000	31,018	8,982
Expenditures	35,000	18,203	16,797
Unappropriated Balance	5,000	N/A	N/A
20 Law Enforcement Special Revenue			
Resources	99,125	19,553	79,572
Expenditures	50,125	19,420	30,705
Unappropriated Balance	49,000	N/A	N/A
21 Library Special Revenue			
Resources	43,800	3,361	40,439
Expenditures	43,800	935	42,865
Unappropriated Balance	-	N/A	N/A
23 Enterprise Zone Project Fund			
Resources	2,000,000	500,034	1,499,966
Expenditures	2,000,000	293,360	1,706,640
Unappropriated Balance		N/A	N/A
25 EOTEC Operations			
Resources	659,000	394,554	264,446
Expenditures	659,000	314,139	344,861
Unappropriated Balance		N/A	N/A

Beginning with the 2016-17 fiscal year the City began distinguishing within the funds some part of ending fund balance as contingency and some as reserved for future expenditure. The contingency is included in appropriations while the reserve for future expenditures is unappropriated.

The City uses multiple Special Revenue funds to account for revenues that are restricted to expenditure for particular purposes. They include funds for debt service, economic development, parks and recreation, capital projects, and grants. Since these funds are not operational in nature and used for specific purposes from year-to-year, their expenditures do not typically follow a predictable pattern so budget variances are not calculated for them.

2020-2021 Monthly Financial Report

Utility and Street Funds Report

For the Month Ending April 30, 2021

Utility and Street Funds Report

Resources & Expenditures

	2020-21 Annual Budget	Projected YTD	Actual YTD	Variance Fav/(Unfav)	% Variance
04 Street Fund					
Resources	2,209,155	1,208,363	1,474,611	266,249	22%
Expenditures	2,159,155	1,799,296	1,451,335	347,961	19%
Contingency/Unapp Balance	50,000	N/A	N/A	N/A	N/A

06 Utility Fund					
Resources	10,101,275	8,111,846	8,157,066	45,220	1%
Expenditures	9,191,131	7,659,276	6,128,031	1,531,245	20%
Contingency/Unapp Balance	910,144	N/A	N/A	N/A	N/A

13 HES Fund					
Resources	11,142,265	7,399,473	8,000,014	600,542	8%
Expenditures	9,650,928	8,042,440	7,539,164	503,276	6%
Contingency/Unapp Balance	1,491,337	N/A	N/A	N/A	N/A

15 Regional Water Fund					
Resources	1,477,000	859,167	785,151	(74,016)	(9%)
Expenditures	1,158,120	965,100	765,180	199,920	21%
Contingency/Unapp Balance	318,880	N/A	N/A	N/A	N/A

The **Street Fund** revenue-to-date is \$266,249 over projected. Expenditures-to-date are \$347,961 below projected.

Revenues-to-date in the **Utility Fund** are \$45,220 over projected. Expenditures-to-date are \$1,531,245 below projected.

The **HES Fund** revenue-to-date is \$600,542 above projected. Expenditures-to-date are \$503,276 below projected.

The **Regional Water Fund** revenues-to-date are \$74,016 below projected. Expenditures-to-date are \$199,920 below projected.

2020-21 Monthly Financial Report

City of Hermiston, Oregon

Utilities/Streets Capital Projects Report

For the Month Ending April 30, 2021

	2020-2021 Budget	YTD Expenditures	LTD Budget	LTD Expenditures	% Complete
Ridgeway Waterline	\$ 320,000	210,013	\$ 320,000	\$ 210,013	65.63%
Well #6 B/U Generator	\$ 320,000	5,775	\$ 320,000	\$ 5,775	1.80%
Lift Station #3 Upgrade	\$ 900,000	31,475	\$ 900,000	\$ 31,475	3.50%
7th St. Sewer Replacement	\$ 610,000	41,577	\$ 610,000	\$ 41,577	6.82%
Total	\$ 2,150,000	\$ 288,840	\$ 2,150,000	\$ 288,840	13.43%

Ridgeway Waterline

This project will eliminate failing, deteriorating lines, which minimizes future repair work. It also eliminates steel pipes from the 1920's and improves public safety to ensure pipes include no lead.

April Update: Contractor Sineco breaks ground on site and construction is expected to be complete in two months. There were \$178,515 in additional expenditures this month.

Well #6 Backup Generator

Well No. 6 is the primary well and the only well available that could provide minimal water supply to lower pressure zones in the city during a power outage. The current pump was last repaired in 1994, and the backup pump lacks the capacity to service the pressure zone. The pump covers service area including Walmart Distribution Center, Eastern Oregon Higher Education Center, Pioneer Seed, and EOTEC. Preventative maintenance will avoid significant inconvenience and loss of water to area businesses.

April Update: There were no additional expenditures this month.

Lift Station #3 Upgrade

Lift Station No. 3 was built in approximately 1981 and is located underneath Highway 395. The pump and electrical systems need to be replaced. This project calls for the Install of duplex pumps and upgraded electrical and control system. It also will include evaluation of extending a gravity line to Lift Station No. 6, which is also in poor shape. Extending the line under Union Pacific Railroad tracks may be more cost effective than replacing both lift stations. Traffic control will be necessary during design phase.

April Update: There were \$1,000 in additional expenditures this month.

7th Street Sewer Replacement

The existing sewer line lacks the capacity to provide expanded service to the Eastern Oregon Trade and Event Center and Cook Industrial Area. The replacement will allow continued development in the area. This project will replace about 1,960 feet of sanitary sewer line on SE 7th Street between E. Newport Ave. and E. Highland Ave. New polyvinyl chloride sewer pipe and precast manholes will be installed. Roadway restoration, traffic control measures, and sewage bypass will be included.

April Update: Sineco Construction of Hermiston submitted the low bid of \$596,485. There were \$5,000 in additional expenses this month.

2020-21 Monthly Financial Report

City of Hermiston, Oregon

Other City Capital Projects Report

For the Month Ending April 30, 2021

	2020-2021 Budget	YTD Expenditures	LTD Budget	LTD Expenditures	% Complete
Airport Apron Rehab	\$ 2,205,000	\$ 123,688	\$ 2,205,000	\$ 123,688	5.61%
Riverfront Park Rebuild	\$ 510,000	118,682	\$ 510,000	\$ 118,682	23.27%
Library Renovation	\$ 910,000	889,967	\$ 910,000	\$ 889,967	97.80%
New City Hall Construction	\$ 8,690,000	563,918	\$ 8,690,000	\$ 563,918	6.49%
Funland Rebuild	\$ 816,800	466,840	\$ 816,800	\$ 466,840	57.15%
Total	\$ 13,131,800	\$ 2,163,095	\$ 13,131,800	\$ 1,132,337	8.62%

Airport Apron Rehab

This project will demolish and rebuild all of the remaining aircraft parking and movement areas at the airport, which are used for accessing public facilities. The scope of the project does NOT include rebuilding taxiways to individual hangars. This project is necessary to rehabilitate parking areas which have been deemed “Very Poor” or “Failing” by the Oregon Department of Aviation. In addition to serving small aircraft, and a surprising amount of corporate jet traffic, this aircraft parking area facilitates loading/unloading of air-cargo operators that currently service up to 12 UPS truckloads of freight each day.

April Update: Design engineering began in July. There were \$58,211 in additional expenditures this month.

Riverfront Park Rebuild

This project encompasses the work done to clean up the River Park after the flood of the park in the spring of 2020. This project consists of three distinct phases;

- Removing all debris from the existing parking lot and driveway (gravel repair) – **COMPLETED**
- Removing all debris, silt and vegetation from facilities in the park – **COMPLETED**
- Providing for relocating the playground and the parking lot and improvement of park facilities - **ONGOING**

April Update: The relocation of the parking lot/playground/park facilities is projected to begin in June 2021. There were \$5,410 in additional expenditures this month.

Library Renovation

This project entails renovation of the library basement for use as a temporary city hall during the time the city’s new city hall is being constructed (over 18 to 24 months.) Once the new city hall is finished, this work area will be “reclaimed” for library use for an expansion of current service capabilities.

April Update: The renovated area in the basement is now occupied and city hall is open for business. There were \$144,914 in additional expenditures this month. Work still continues on a few punch list items to complete the project.

New City Hall

This project encompasses the demolition of the old City Hall; the demolition of the Lanham building (to the east) for additional parking for City Hall; the construction of a new City Hall and parking lot; the complete rebuild of the “Banner Bank” parking lot across 2nd street from City Hall to the west; and the replacement of water and sewer lines in the alley from 1st street to 3rd street.

April Update: Expenses to-date have been for architectural fees and administrative fees/expenses – this is the second month we have construction payments. There were \$12,815 in additional expenditures this month.

Funland Rebuild

This project is for the complete rebuilding of Funland because of extensive fire damage.

April Update: Work continues by Parks and Recreation staff in the re-build process. Currently, the opening of Funland is projected for July 4, 2021. There were additional expenditures of \$2,675 this month.