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# June, 2021 Financial Report

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Preliminary Only



Department of Finance  
June, 2021  
(Unaudited)

*Includes the Hermiston Urban Renewal Agency*

# 2020-2021 Monthly Financial Report - PRELIMINARY

Hermiston Urban Renewal Agency (HURA)

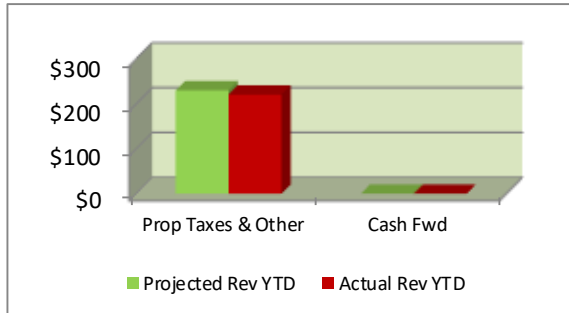
For the Month Ending June 30, 2021 (Preliminary)

## Resources

by Category

Through June 30, 2021

(in \$1,000)



	Annual Proj Rev	Projected Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes & Other	\$ 230	\$ 230	\$ 221	\$ (9)	(4%)
Cash Fwd	373	\$ -	-	-	0%
<b>Total</b>	<b>\$ 603</b>	<b>\$ 230</b>	<b>\$ 221</b>	<b>\$ (9)</b>	<b>(4%)</b>

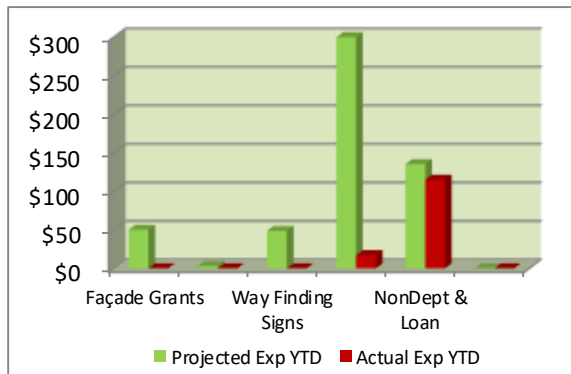
**Note:** variance is calculated as a percent of the projected revenue YTD.

## Expenditures

by Character

Through June 30, 2021

(in \$1,000)



	Annual Proj Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var
Façade Grants	\$ 50	\$ 50	\$ -	\$ 50	100%
Festival St	3	\$ 3	\$ -	\$ 3	100%
Way Finding Signs	49	49	\$ -	\$ 49	100%
Parking Improv.	300	300	\$ 17	\$ 283	94%
NonDept & Loan	135	135	\$ 115	\$ 20	15%
Contingency	66	-	-	-	0%
<b>Total</b>	<b>\$ 603</b>	<b>\$ 537</b>	<b>\$ 132</b>	<b>\$ 405</b>	<b>75%</b>

**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 June 30, 2021, property tax collections of \$220,801 for the HURA were at **107.2%** of the property tax revenue budgeted for the year.

# 2020-2021 Monthly Financial Report - PRELIMINARY

City of Hermiston, Oregon

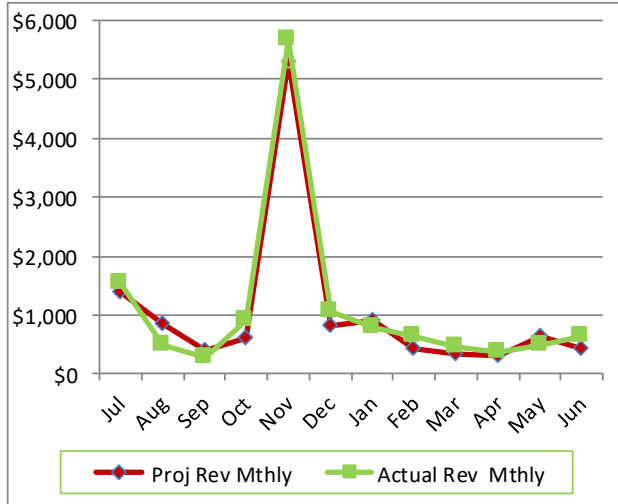
General Fund Resources

For the Month Ending June 30, 2021 (Preliminary)

## General Fund - All Resources

Through June 30, 2021

(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	\$ 320	\$ 364	\$ 44	14%
May	\$ 631	\$ 631	\$ 482	(149)	(24%)
Jun	\$ 433	\$ 433	\$ 634	\$ 201	46%
<b>Total</b>	<b>12,408</b>	<b>12,408</b>	<b>13,320</b>	<b>911</b>	<b>7.3%</b>
Cash Fwd	3,272	-	-	-	0%
<b>Total</b>	<b>\$ 15,680</b>	<b>\$ 12,408</b>	<b>\$ 13,320</b>	<b>911</b>	<b>7.3%</b>

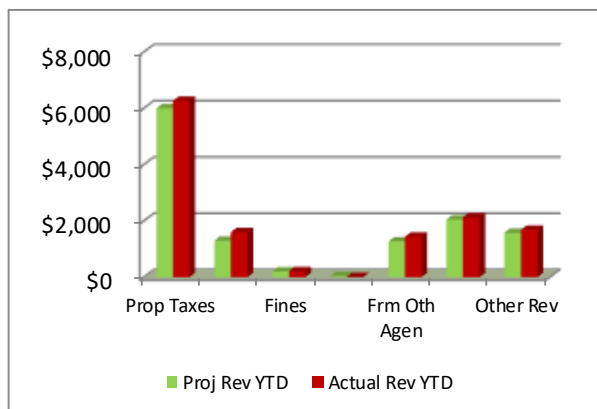
Estimated General Fund revenues for the 2020-21 fiscal year are \$12,408,144 (inclusive of the Supplemental Budgets approved on September 28, 2020 and May 10, 2021.) Projected revenues through June were \$12,408,162, compared to actual revenues of \$13,319,833, a **positive variance of \$911,171**. Through June, we have collected approximately **104.5%** of forecasted Total Property Tax Revenue. Total Property Tax Revenue is **\$6,265,560** for the year.

## General Fund - All Resources

by Category

Through June 30, 2021

(in \$1,000)



	Annual Proj Rev	Proj Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes	\$ 5,996	\$ 5,996	\$ 6,266	\$ 270	4%
Lic	\$ 1,292	\$ 1,292	1,598	306	24%
Fines	\$ 200	\$ 200	211	11	5%
Interest Rev	\$ 35	\$ 35	2	(33)	(93%)
Frms Oth Agen	\$ 1,265	\$ 1,265	1,434	169	13%
Svc Chgs	\$ 2,048	\$ 2,048	2,126	78	4%
Other Rev	\$ 1,572	\$ 1,572	1,682	110	7%
Cash Fwd	\$ 3,272	\$ -	-	-	0%
<b>Total</b>	<b>\$15,680</b>	<b>\$ 12,408</b>	<b>\$ 13,319</b>	<b>\$ 911</b>	<b>7%</b>

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

# 2020-2021 Monthly Financial Report - PRELIMINARY

City of Hermiston, Oregon

General Fund Expenditures

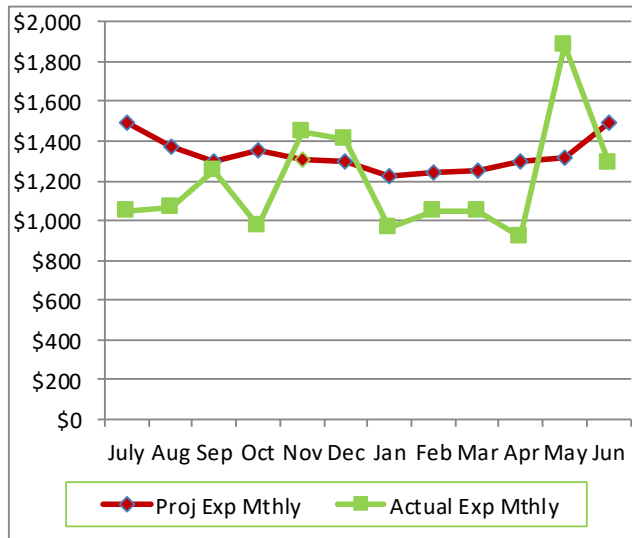
For the Month Ending June 30, 2021 (Preliminary)

## General Fund Expenditure Summary

Through June 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	\$ 1,881	\$ (561)	(43%)
Jun	\$ 1,488	\$ 1,488	\$ 1,292	\$ 197	13%
<b>Total</b>	<b>15,928</b>	<b>15,928</b>	<b>14,339</b>	<b>1,590</b>	<b>89%</b>
Contngcy	178	-	-	-	0%
<b>Total</b>	<b>\$ 16,106</b>	<b>\$ 15,928</b>	<b>\$ 14,339</b>	<b>\$ 1,590</b>	<b>89%</b>

Projected General Fund monthly expenditures for June 2021 were \$1,488,371. Actual expenditures were \$1,291,829, which is \$196,542 (or 13.2%) less than projected.

# 2020-2021 Monthly Financial Report - PRELIMINARY

## General Fund Expenditure Detail

For the Month Ending June 30, 2021 (Preliminary)

### General Fund Expenditures by Department

	Annual Projected Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var Fav/ (Unfav)
City Council	65,740	65,740	33,840	31,900	49%
City Manager/Planning	1,100,845	1,104,295	1,093,788	10,507	1%
Finance	613,290	613,290	570,369	42,921	7%
<b>Total Admin &amp; Finance</b>	<b>1,779,875</b>	<b>1,783,325</b>	<b>1,697,997</b>	<b>85,328</b>	<b>5%</b>
Legal	140,450	140,450	125,484	14,966	11%
Court	837,190	837,190	500,503	336,687	40%
<b>Total Dept of Law</b>	<b>977,640</b>	<b>977,640</b>	<b>625,987</b>	<b>351,653</b>	<b>36%</b>
Transportation	393,200	393,200	307,556	85,645	22%
Airport	412,775	412,774	329,203	83,571	20%
Bldg Inspection	527,770	592,270	442,422	149,848	25%
Parks	673,500	673,500	652,013	21,487	3%
Parks/Utility Landscaping	59,020	59,020	45,652	13,368	23%
Pool	582,195	582,195	269,338	312,857	54%
Municipal Buildings	119,060	139,560	133,174	6,386	5%
Library	911,055	911,055	845,461	65,594	7%
Recreation	742,470	742,470	519,544	222,926	30%
Community Center	255,995	234,671	161,496	73,175	31%
Harkenrider Center	60,520	60,520	43,204	17,316	29%
<b>Total Public Services</b>	<b>4,737,560</b>	<b>4,801,235</b>	<b>3,749,062</b>	<b>1,052,173</b>	<b>22%</b>
Public Safety Center	70,000	70,000	59,061	10,939	16%
Police Operations	5,770,585	5,770,585	5,372,607	397,978	7%
<b>Total Public Safety</b>	<b>5,840,585</b>	<b>5,840,585</b>	<b>5,431,669</b>	<b>408,916</b>	<b>7%</b>
Non-Departmental	2,166,525	2,504,213	2,833,952	(329,739)	(13%)
Unappropriated	177,635	0	0	0	0%
<b>Total Non-Dept</b>	<b>2,344,160</b>	<b>2,504,213</b>	<b>2,833,952</b>	<b>(329,739)</b>	<b>(13%)</b>
<b>Total</b>	<b>15,679,820</b>	<b>15,906,998</b>	<b>14,338,667</b>	<b>1,568,332</b>	<b>9.9%</b>
Straight Line Mthly Avg Projected Expense					

Within the Public Services category, YTD, the **Pool** has savings totaling \$312,857 with **Recreation** having savings of \$222,926. Under Law, YTD, the **Court** has savings of \$336,687. Under Public Safety, YTD, **Police Operations** has a savings of \$397,978. **Non-departmental** is \$329,739 over budget due to a transfer of \$585,000 from the General Fund to the LID fund as "seed" money to begin work on this infrastructure project (which will be repaid to the General Fund with funds from the EDA grant {\$1,462,000 awarded} to offset the costs incurred.)

# 2020-2021 Monthly Financial Report - PRELIMINARY

## Fund Balance - General Fund

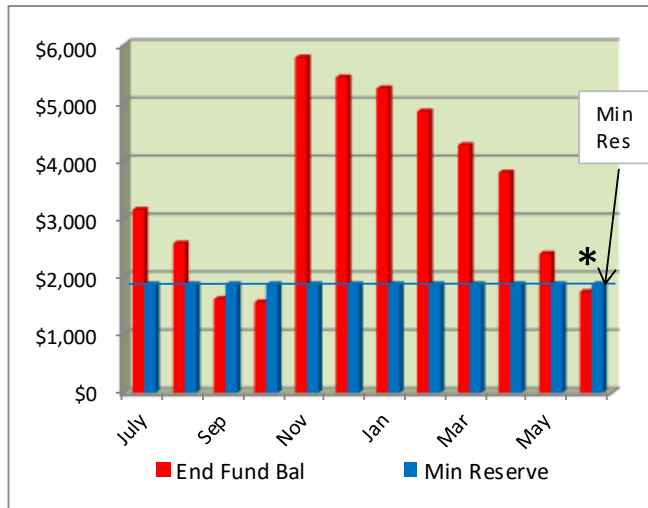
For the Month Ending June 30, 2021 (Preliminary)

### General Fund

Ending Fund Balance

Through June 30, 2021

(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	\$ 482	\$ (1,881)	\$ 2,395	ACT
June	\$ 2,395	\$ 634	\$ (1,292)	\$ 1,737	ACT
Total	\$ 2,676	\$ 13,398	\$ (14,337)	\$ 1,737	

June Ending Fund Balance is \$240,790 below the Minimum Reserve

The General Fund balance at the end of June is approximately \$1,737,000, which is \$130,650 below the current Minimum Reserve requirement of \$1,867,650, or approximately 7% below the Minimum Reserve Requirement.

**NOTE:** The June ending General Fund balance would have been \$2,322,000 without the transfer of \$585,000 as "seed" money to the LID for that infrastructure project to be repaid to the General Fund with the EDA grant awarded of \$1,462,000 for this project.

# 2020-2021 Monthly Financial Report - PRELIMINARY

## Special Revenue Funds Report

For the Month Ending June 30, 2021 (Preliminary)

### Special Revenue Funds

#### Resources & Requirements

	2020-21 Annual Budget	Actual YTD	Remaining Budget
<b>02 Bonded Debt Fund</b>			
Resources	692,200	459,688	232,512
Expenditures	524,619	524,619	-
Unappropriated Balance	167,581	N/A	N/A
<b>05 Transient Room Tax (TRT)</b>			
Resources	831,050	771,358	59,692
Expenditures	831,050	795,055	35,995
Unappropriated Balance	-	N/A	N/A
<b>08 Reserve Fund</b>			
Resources	12,430,850	5,571,623	6,859,227
Expenditures	11,336,456	2,910,675	8,425,781
Unappropriated Balance	1,094,394	N/A	N/A
<b>11 Miscellaneous Special Revenue</b>			
Resources	255,000	127,620	127,380
Expenditures	255,000	171,395	83,605
Unappropriated Balance	-	N/A	N/A
<b>19 Christmas Express Special Revenue</b>			
Resources	40,000	31,018	8,982
Expenditures	35,000	18,203	16,797
Unappropriated Balance	5,000	N/A	N/A
<b>20 Law Enforcement Special Revenue</b>			
Resources	99,125	19,595	79,530
Expenditures	50,125	28,054	22,071
Unappropriated Balance	49,000	N/A	N/A
<b>21 Library Special Revenue</b>			
Resources	43,800	4,753	39,047
Expenditures	43,800	2,005	41,795
Unappropriated Balance	-	N/A	N/A
<b>23 Enterprise Zone Project Fund</b>			
Resources	2,000,000	1,000,043	999,957
Expenditures	2,000,000	318,360	1,681,640
Unappropriated Balance		N/A	N/A
<b>25 EOTEC Operations</b>			
Resources	659,000	659,143	(143)
Expenditures	659,000	621,320	37,680
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 - PRELIMINARY

## Utility and Street Funds Report

For the Month Ending June 30, 2021( Preliminary)

### Utility and Street Funds Report

#### Resources & Expenditures

	2020-21			Variance	
	Annual Budget	Projected YTD	Actual YTD	Fav/(Unfav)	% Variance
<b>04 Street Fund</b>					
Resources	2,209,155	1,450,035	1,753,088	303,053	21%
Expenditures	2,159,155	2,159,155	1,785,136	374,019	17%
Contingency/Unapp Balance	50,000	N/A	N/A	N/A	N/A

<b>06 Utility Fund</b>					
Resources	10,101,275	9,734,215	9,948,537	214,322	2%
Expenditures	9,191,131	9,191,131	8,525,601	665,530	7%
Contingency/Unapp Balance	910,144	N/A	N/A	N/A	N/A

<b>13 HES Fund</b>					
Resources	11,142,265	8,879,367	9,946,931	1,067,564	12%
Expenditures	9,650,928	9,650,928	9,143,147	507,781	5%
Contingency/Unapp Balance	1,491,337	N/A	N/A	N/A	N/A

<b>15 Regional Water Fund</b>					
Resources	1,477,000	1,031,000	1,117,321	86,321	8%
Expenditures	1,158,120	1,158,120	954,717	203,403	18%
Contingency/Unapp Balance	318,880	N/A	N/A	N/A	N/A

The **Street Fund** revenue-to-date is \$303,053 over projected. Expenditures-to-date are \$374,019 below projected.

Revenues-to-date in the **Utility Fund** are \$214,322 over projected. Expenditures-to-date are \$665,530 below projected.

The **HES Fund** revenue-to-date is \$1,067,564 above projected. Expenditures-to-date are \$507,781 below projected.

The **Regional Water Fund** revenues-to-date are \$86,321 below projected. Expenditures-to-date are \$203,403 below projected.



# 2020-21 Monthly Financial Report - PRELIMINARY

City of Hermiston, Oregon

Utilities/Streets Capital Projects Report

For the Month Ending June 30, 2021 (Preliminary)

	2020-2021 Budget	YTD Expenditures	LTD Budget	LTD Expenditures	% Complete
Ridgeway Waterline	\$ 410,000	439,180	\$ 410,000	\$ 439,180	107.12%
Well #6 B/U Generator	\$ 320,000	5,775	\$ 320,000	\$ 5,775	1.80%
Lift Station #3 Upgrade	\$ 107,550	36,851	\$ 900,000	\$ 36,851	4.09%
7th St. Sewer Replacement	\$ 610,000	46,410	\$ 610,000	\$ 46,410	7.61%
<b>Total</b>	<b>\$ 1,447,550</b>	<b>\$ 528,216</b>	<b>\$ 2,240,000</b>	<b>\$ 528,216</b>	<b>23.58%</b>

## **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.

**June Update:** Construction completed. There were \$219,003 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.

**June 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 systems. 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

**June Update:** There were no additional expenditures this month.

## **7<sup>th</sup> 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 7<sup>th</sup> 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.

**June Update:** Sineco Construction of Hermiston submitted the low bid of \$596,485. There were no additional expenses this month.

# 2020-21 Monthly Financial Report - PRELIMINARY

City of Hermiston, Oregon

Other City Capital Projects Report

For the Month Ending June 30, 2021 (Preliminary)

	2020-2021 Budget	YTD Expenditures	LTD Budget	LTD Expenditures	% Complete
Airport Apron Rehab	\$ 2,205,000	\$ 170,396	\$ 2,205,000	\$ 170,396	7.73%
Riverfront Park Rebuild	\$ 510,000	126,874	\$ 510,000	\$ 126,874	24.88%
Library Renovation	\$ 910,000	907,086	\$ 910,000	\$ 907,086	99.68%
New City Hall Construction	\$ 8,690,000	1,290,480	\$ 8,690,000	\$ 1,290,480	14.85%
Funland Rebuild	\$ 816,800	637,393	\$ 816,800	\$ 637,393	78.04%
<b>Total</b>	<b>\$ 13,131,800</b>	<b>\$ 3,132,229</b>	<b>\$ 13,131,800</b>	<b>\$ 1,204,356</b>	<b>9.17%</b>

## **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.

**June Update:** There were no 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**

**June Update:** The relocation of the parking lot/playground/park facilities was projected to begin in June, 2021. There were \$2,449 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.

**June Update:** There were \$17,119 in additional expenditures this month. This project is considered complete.

## **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 2<sup>nd</sup> street from City Hall to the west; and the replacement of water and sewer lines in the alley from 1<sup>st</sup> street to 3<sup>rd</sup> street.

**June Update:** Expenses to-date for the new City Hall have been for architectural fees, administrative fees/expenses and construction payments. There were \$546,696 in additional expenditures this month.

## **Funland Rebuild**

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

**June Update:** The work is essentially complete with a few items left to do by Parks and Recreation staff. The grand re-opening occurred July 4, 2021. There were additional expenditures of \$27,787 this month.