
September 2021 Financial Report



Department of Finance
September 2021
(Unaudited)

Includes the Hermiston Urban Renewal Agency

FY2021-2022 Monthly Financial Report

Hermiston Urban Renewal Agency (HURA)

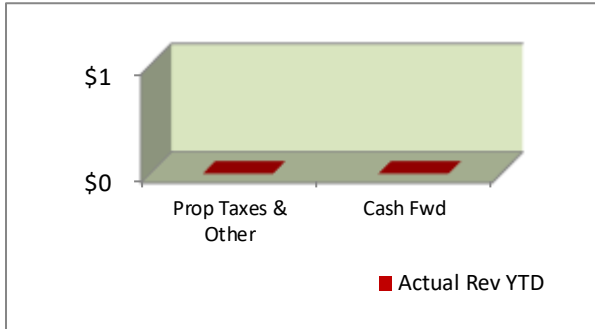
For the Month Ending September 30, 2021

Resources

by Category

Through September 30, 2021

(in \$1,000)



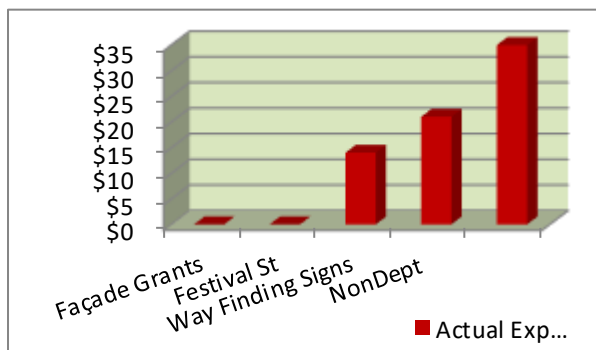
	Annual Proj Rev	Actual Rev YTD	% of Budget
Prop Taxes & Other	\$ 240	\$ -	0%
Cash Fwd	167	-	0%
Total	\$ 407	\$ -	0%

Expenditures

by Character

Through September 30, 2021

(in \$1,000)



	Annual Proj Exp	Actual Exp YTD	% of Budget
Façade Grants	\$ 50	\$ -	0%
Festival St	\$ 3	\$ -	0%
Way Finding Signs	\$ 49	\$ 14	29%
NonDept	\$ 305	\$ 21	0
Total	\$ 407	\$ 35	9%

The FY2021-22 budget for the Urban Renewal Agency is \$ 406,918. This includes \$50,000 for Façade Grants, \$3,000 for the Festival Street, \$48,500 in Way Finding Signs, and \$305,418 for Non-Departmental expenses.

All revenues for HURA are usually received in November and December of each fiscal year, with periodic delinquent payments made throughout the year. A bond interest payment (\$19,681.25) was made in August and the first payment on Wayfinding signs was paid in September.

FY2021-2022 Monthly Financial Report

City of Hermiston, Oregon

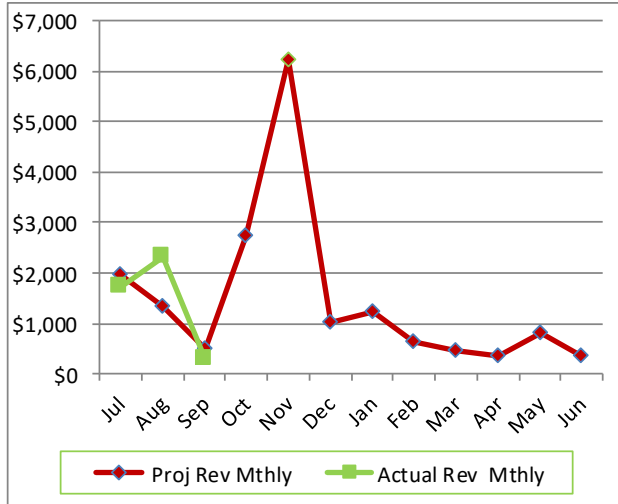
General Fund Resources

For the Month Ending September 30, 2021

General Fund - All Resources

Through September 30, 2021

(in \$1,000)



	Proj Rev Mthly	Proj Rev Mthly	Actual Rev Mthly	Var Fav/ (Unfav)	% Var
Jul	\$ 1,976	\$ 1,976	\$ 1,727	(\$249)	(13%)
Aug	\$ 1,348	\$ 1,348	\$ 2,316	\$ 968	72%
Sep	\$ 493	\$ 493	\$ 305	\$ (188)	(38%)
Oct	\$ 2,723			\$ -	0%
Nov	\$ 6,228			\$ -	0%
Dec	\$ 1,013			\$ -	0%
Jan	\$ 1,225			\$ -	0%
Feb	\$ 647			\$ -	0%
Mar	\$ 478			\$ -	0%
Apr	\$ 360			\$ -	0%
May	\$ 812			\$ -	0%
Jun	\$ 364			\$ -	0%
Total	17,665	3,817	4,348	531	14%
Cash Fwd	468	-	-	-	0%
Total	\$ 18,133	\$ 3,817	\$ 4,348	531	14%

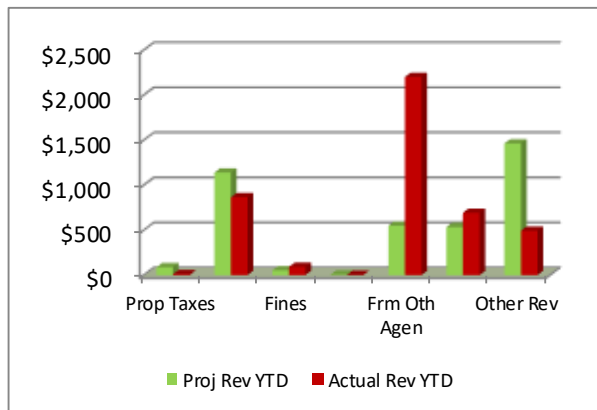
Estimated General Fund revenues for the 2021-22 fiscal year are **\$18,133,000**. Projected revenues for September were **\$492,918**, compared to actual revenues of **\$304,834**, a variance of **(\$188,084.)**

General Fund - All Resources

Through September 30, 2021

by Category

(in \$1,000)



	Annual Proj Rev	Proj Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes	\$ 6,482	\$ 86	\$ 10	\$ (75)	(88%)
Lic	\$ 1,307	\$ 1,137	864	(273)	(24%)
Fines	\$ 200	\$ 51	92	41	80%
Interest Rev	\$ 15	\$ 4	1	(2)	(60%)
Frmm Oth Agen	\$ 2,613	\$ 547	2,199	1,652	302%
Svc Chgs	\$ 1,887	\$ 532	691	159	30%
Other Rev	\$ 3,386	\$ 1,461	491	(970)	(66%)
Cash Fwd	\$ 466	\$ -	-	-	0%
Total	\$16,355	\$ 3,817	\$ 4,348	\$ 531	14%

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

FY2021-2022 Monthly Financial Report

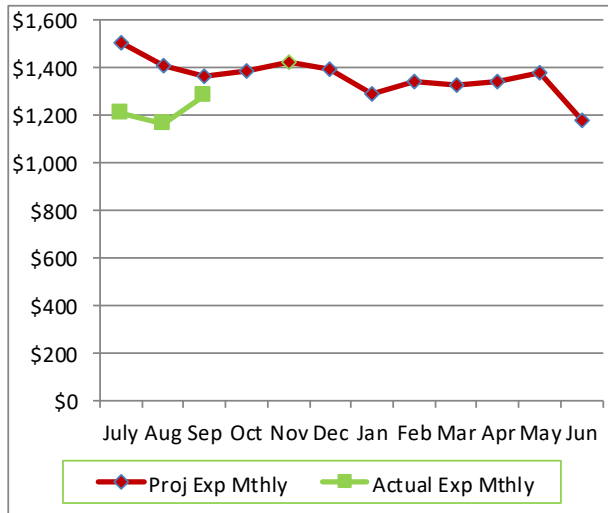
City of Hermiston, Oregon

General Fund Expenditures

For the Month Ending September 30, 2021

General Fund Expenditure Summary All Requirements

Through September 30, 2021
(in \$1,000)

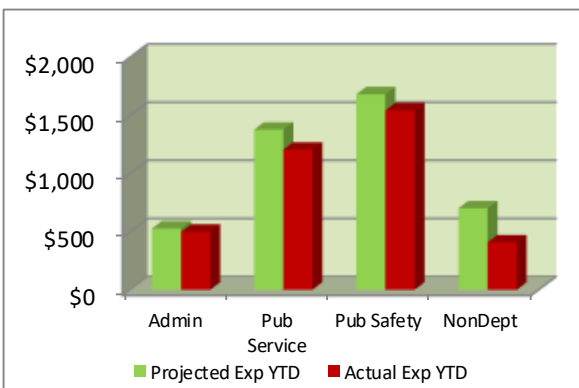


	Proj Exp Mthly	Proj Exp Mthly	Actual Exp Mthly	Var Fav/ (Unfav)	% Var
July	\$ 1,505	\$ 1,505	\$ 1,207	\$ 298	20%
Aug	\$ 1,413	\$ 1,413	\$ 1,165	\$ 248	18%
Sep	\$ 1,367	\$ 1,367	\$ 1,281	\$ 86	6%
Oct	\$ 1,389	\$ 1,389		\$ -	0%
Nov	\$ 1,426	\$ 1,426		\$ -	0%
Dec	\$ 1,394	\$ 1,394		\$ -	0%
Jan	\$ 1,292	\$ 1,292		\$ -	0%
Feb	\$ 1,342	\$ 1,342		\$ -	0%
Mar	\$ 1,326	\$ 1,326		\$ -	0%
Apr	\$ 1,344	\$ 1,344		\$ -	0%
May	\$ 1,378	\$ 1,378		\$ -	0%
Jun	\$ 1,181	\$ 1,181		\$ -	0%
Total	16,357	16,357	3,653	632	17%
Contngcy		-	-	-	0%
Total	\$ 16,357	\$ 16,357	\$ 3,653	\$ 632	17%

Projected General Fund monthly expenditures for September were **\$1,366,836**. Actual expenditures were **\$1,280,886**, which is **\$85,950 (or 6.2%) less than projected**.

General Fund Expenditures by Consolidated Department

Through September 30, 2021
(in \$1,000)



	Annual Proj Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var
Admin	\$ 2,041	527	498	29	6%
Pub Service	4,806	1,377	1,204	172	13%
Pub Safety	6,709	1,680	1,543	137	8%
NonDept	2,802	701	407	293	42%
Unapp	-	-		-	0%
Total	\$16,357	\$ 4,285	\$ 3,653	\$ 632	15%

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

FY2021-2022 Monthly Financial Report

General Fund Expenditure Detail

For the Month Ending September 30, 2021

General Fund Expenditures by Department

	Annual Projected Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var Fav/ (Unfav)
City Council	65,599	33,045	25,178	7,867	24%
City Manager/Planning	1,192,109	298,026	288,573	9,453	3%
Finance	642,502	160,626	151,380	9,246	6%
Legal	140,450	35,553	32,953	2,600	7%
Total Administration	2,040,660	527,251	498,084	29,167	6%
Transportation	362,000	66,951	39,789	27,162	41%
Airport	329,500	83,798	23,202	60,596	72%
Bldg Inspection	592,378	148,095	108,140	39,955	27%
Parks	692,811	189,416	212,847	(23,431)	(12%)
Parks/Utility Landscaping	61,003	29,524	12,511	17,013	58%
Pool	591,328	322,397	304,998	17,399	5%
Municipal Buildings	142,436	35,610	35,069	541	2%
Library	963,386	236,332	200,694	35,638	15%
Recreation	749,304	187,326	225,943	(38,617)	(21%)
Community Center	257,569	61,327	33,097	28,230	46%
Harkenrider Center	63,258	15,816	8,068	7,748	49%
Total Public Services	4,804,973	1,376,591	1,204,358	172,233	13%
Court	753,538	168,921	127,771	41,150	24%
Public Safety Center	68,000	17,256	10,946	6,310	37%
Police Operations	5,887,789	1,494,138	1,404,316	89,822	6%
Total Public Safety	6,709,327	1,680,315	1,543,033	137,282	8%
Non-Departmental	2,802,253	700,563	407,381	293,182	42%
Unappropriated	0	0	0	0	0%
Total Non-Dept	2,802,253	700,563	407,381	293,182	42%
Total	16,357,213	4,284,720	3,652,856	631,865	14.7%
Straight Line Mthly Avg Projected Expense					

Within the Public Services category (YTD), the **Airport** had YTD savings totaling \$60,596 with the **Community Center** having YTD savings of \$28,230. Under Public Safety, **Police Operations** has YTD savings of \$89,822. **Non-departmental** is \$293,182 under budget YTD.

FY2021-2022 Monthly Financial Report

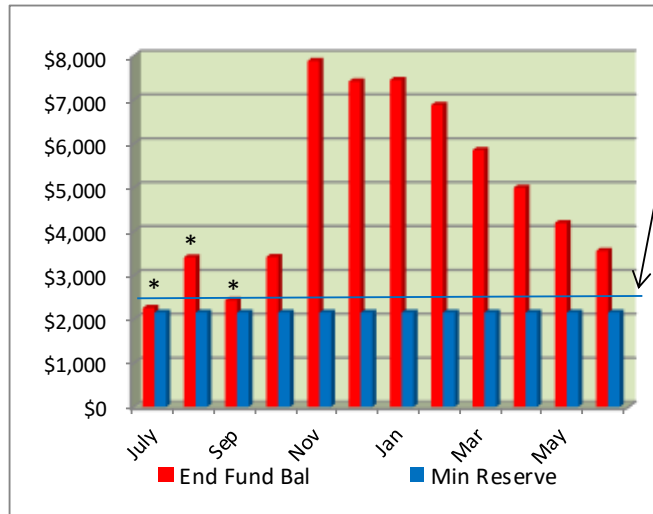
Fund Balance - General Fund
For the Month Ending September 30, 2021

General Fund

Ending Fund Balance

Through September 30, 2021

(in \$1,000)



Minimum Reserve = \$2,150,851

	Begin Fund Bal	Revenue	Expense	End Fund Bal	ACT/PROJ Fund Bal
July	\$ 1,737	\$ 1,727	\$ (1,207)	\$ 2,257	ACT*
Aug	\$ 2,257	\$ 2,316	\$ (1,165)	\$ 3,408	ACT*
Sep	\$ 3,408	\$ 305	\$ (1,281)	\$ 2,432	ACT*
Oct	\$ 2,432	\$ 2,272	\$ (1,287)	\$ 3,417	PROJ
Nov	\$ 3,417	\$ 6,237	\$ (1,770)	\$ 7,884	PROJ
Dec	\$ 7,884	\$ 1,022	\$ (1,487)	\$ 7,419	PROJ
Jan	\$ 7,419	\$ 1,234	\$ (1,203)	\$ 7,450	PROJ
Feb	\$ 7,450	\$ 656	\$ (1,226)	\$ 6,880	PROJ
Mar	\$ 6,880	\$ 487	\$ (1,515)	\$ 5,852	PROJ
Apr	\$ 5,852	\$ 370	\$ (1,228)	\$ 4,994	PROJ
May	\$ 4,994	\$ 821	\$ (1,627)	\$ 4,188	PROJ
June	\$ 4,188	\$ 373	\$ (1,008)	\$ 3,553	PROJ
Total	\$ 1,737	\$ 17,820	\$ (16,004)	\$ 3,553	

The General Fund balance at the end of September is approximately **\$2,432,000**, which is **\$281,149 above** the current Minimum Reserve requirement of \$2,150,851, or approximately **13.1% above** the Minimum Reserve Requirement.

With the beginning of the new fiscal year, the Minimum Reserve Requirement has to be re-calculated. The General Fund reserve policy is to maintain a 15% fund balance (approximately two months of expenditures) based on the prior fiscal year activity.

FY2021-2022 Monthly Financial Report

Special Revenue Funds Report

For the Month Ending September 30, 2021

Special Revenue Funds

Resources & Requirements

	2021-22 Annual Budget	Actual YTD	Remaining Budget
02 Bonded Debt Fund			
Resources	692,980	-	692,980
Expenditures	533,120	305,200	227,920
Unappropriated Balance	159,860	N/A	N/A
05 Transient Room Tax (TRT)			
Resources	903,320	261,833	641,487
Expenditures	903,320	60,209	843,111
Unappropriated Balance	-	N/A	N/A
08 Reserve Fund			
Resources	12,392,203	270,085	12,122,118
Expenditures	11,297,809	1,098,270	10,199,539
Unappropriated Balance	1,094,394	N/A	N/A
11 Miscellaneous Special Revenue			
Resources	273,000	28,666	244,334
Expenditures	273,000	50,733	222,267
Unappropriated Balance	-	N/A	N/A
19 Christmas Express Special Revenue			
Resources	45,037	-	45,037
Expenditures	40,037	-	40,037
Unappropriated Balance	5,000	N/A	N/A
20 Law Enforcement Special Revenue			
Resources	103,118	132	102,986
Expenditures	79,118	740	78,378
Unappropriated Balance	24,000	N/A	N/A
21 Library Special Revenue			
Resources	35,800	100	35,700
Expenditures	3,300	572	2,728
Unappropriated Balance	32,500	N/A	N/A
23 Enterprise Zone Project Fund			
Resources	2,206,674	500,013	1,706,661
Expenditures	1,743,300	-	1,743,300
Unappropriated Balance	463,374	N/A	N/A
25 EOTEC Operations			
Resources	627,793	14,140	613,653
Expenditures	627,793	137,122	490,671
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.

FY2021-2022 Monthly Financial Report

Utility and Street Funds Report

For the Month Ending September 30, 2021

Utility and Street Funds Report

Resources & Expenditures

	2021-22 Annual Budget	Projected YTD	Actual YTD	Variance Fav/(Unfav)	% Variance
04 Street Fund					
Resources	1,950,474	391,122	681,934	290,812	74%
Expenditures	1,900,474	462,619	293,285	169,334	37%
Contingency/Unapp Balance	50,000	N/A	N/A	N/A	N/A

06 Utility Fund					
Resources	11,293,901	2,321,054	3,259,555	938,502	40%
Expenditures	9,137,398	1,745,224	1,518,845	226,379	13%
Contingency/Unapp Balance	2,156,503	N/A	N/A	N/A	N/A

13 HES Fund					
Resources	11,828,457	2,373,331	2,840,889	467,558	20%
Expenditures	9,672,154	1,908,401	2,133,460	(225,059)	(12%)
Contingency/Unapp Balance	2,156,303	N/A	N/A	N/A	N/A

15 Regional Water Fund					
Resources	1,775,591	377,750	377,707	(43)	(0%)
Expenditures	1,160,402	136,303	218,596	(82,293)	(60%)
Contingency/Unapp Balance	615,189	N/A	N/A	N/A	N/A

All four of these funds are projected on a straight line, 1/12th of budgeted expense or revenue per month. This practice means the seasonal/cyclical nature of the various funds is not accounted for on a month-to-month projected basis.

Revenues for the **Street Fund** are **\$290,812** over projected. Expenditures are **\$169,334** below projected.

Revenues in the **Utility Fund** are **\$938,502** over projected. Expenditures are **\$226,379** below projected.

The **HES Fund** revenue is **\$465,741** over projected. Expenditures are **\$225,059** over projected.

The **Regional Water Fund** revenues are **\$43** below projected. Expenditures-to-date are **\$82,293** over projected.

FY2021-2022 Monthly Financial Report

City of Hermiston, Oregon

Utilities/Streets Capital Projects Report

For the Month Ending September 30, 2021

	2021-2022 Budget	YTD Expenditures	Project Budget	Project To-Date Expenditures	% Complete
Well #6 B/U Generator	\$ 320,000	\$ -	\$ 320,000	\$ 5,775	1.80%
Lift Station #3 Upgrade	\$ 550,000	\$ 11,000	\$ 550,000	\$ 43,975	8.00%
7th St. Sewer Replacement CLOSED OUT	\$ 740,000	\$ 560,743	\$ 740,000	\$ 607,153	82.05%
Geer & Harper Re-alignment	\$ 125,000	\$ -	\$ 125,000	\$ -	0.00%
N. 1st Place Reconstruction	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
N. 1st Place Water Line Replacement	\$ 100,000	\$ 3,000	\$ 100,000	\$ 3,000	3.00%
Gladys & Main Waterline Replacement	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
Lift Station #4 Reconstruction	\$ 450,000	\$ 3,500	\$ 450,000	\$ 3,500	0.78%
McDonald's & 395 Sewer Main Replacement	\$ 330,000	\$ 2,500	\$ 330,000	\$ 2,500	0.76%
Total	\$ 2,815,000	\$ 580,743	\$ 2,815,000	\$ 665,903	23.66%

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.

September Update: Anderson Perry is placing the order this month for this generator and delivery is anticipated to be in late spring of 2022.

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

September Update: Review by Union Pacific is complete. AP is finalizing bid documents and anticipating advertising the work in two weeks. There were \$11,000 in expenses 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.

September Update: **Project is closed out** – this is the last month you will see this project summary in the monthly report. . There were \$560,743 in additional expenses this month.

Geer & Harper Re-alignment

This intersection needs to be reconstructed to improve traffic/pedestrian access and ensure connectivity to property east of N. 1st Place. The current configuration makes access difficult for large trucks and traffic backs up on Harper Road during busy times during the day.

September Update: Awaiting property owner correspondence for additional right-of-way acquisition. There were \$641 in expenses this month.

North 1st Place Reconstruction

North 1st Place is a critical secondary north/south arterial in Hermiston's transportation system. The existing road is cracking, there are no sidewalks and there is unrestricted access to the roadway from parking and undeveloped areas. Roadway improvements will prevent premature failure and ensure the road is functional for community and business use in the area.

September Update: Anderson Perry has launched into full design with hopes of having a detailed updated cost estimate by fall, which will allow enough room to make a request of ODOT to allow significant scope expansion to make upgrades to the 1st & Elm intersection. No expenses this month.

North 1st Place Water Line Replacement

This project will eliminate failing, deteriorating lines which will minimize future repair work. It will also eliminate steel pipes from the 1920's and will improve public safety by ensuring no lead pipes...

September Update: AP is finishing bid documents and anticipated advertising the work by the end of October. There were \$3,000 in expenses this month.

Gladys & Main Waterline Replacement

Sections of this water distribution system were installed in the 1920s with steel pipe – some of the oldest pipe in the city water system. This project will eliminate failing, deteriorating and undersized line, reduce repair work, and improve public safety.

September Update: Anderson Perry will begin design work for this project in the spring of 2022. No expenses this month.

Lift Station #4 Reconstruction

Lift station #4 was built in 1981. The submersible duplex pump station has experienced corrosion of both metal and brick. Replacement of the wetwell will increase capacity, eliminate porous brick, and safeguard the environment. Ventilation of the structure is inadequate and electrical systems are nearing the end of their useful life.

September Update: Anderson Perry has begun design work. There were \$3,500 in expenses this month.

McDonald's & 395 Sewer Main Replacement

Segments of this piping have been found to have structural failures in multiple locations and failing joints. These line failures cause pipe blockage and requires monthly cleaning. In addition, pipe failures may be allowing sewage to exfiltrate the surrounding soil. A new sewer line would eliminate current monthly maintenance costs and provide watertight lines to protect existing groundwater resources from contamination.

September Update: AP in final stage of completing bid documents with anticipated advertising of the work by the end of October. There were \$2,500 in expenses this month.

FY2021-22 Monthly Financial Report

City of Hermiston, Oregon

Other City Capital Projects Report

For the Month Ending September 30, 2021

	2021-2022 Budget	YTD Expenditures	Project Budget	Project To-Date Expenditures	% Complete
Airport Apron Rehab	\$ 2,355,000	\$ 264,815	\$ 2,355,000	\$ 435,211	18.48%
Riverfront Park Rebuild	\$ 510,000	\$ 1,724	\$ 510,000	\$ 125,150	24.54%
South Hermiston Industrial Park - LID	\$ 2,900,000	\$ 402,160	\$ 2,900,000	\$ 402,160	13.87%
New City Hall Construction	\$ 7,348,498	\$ 898,896	\$ 8,690,000	\$ 2,189,376	25.19%
Total	\$ 13,113,498	\$ 1,567,595	\$ 14,455,000	\$ 962,521	6.66%

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.

September Update: Completion now expected by May 27 next spring with punch-list items done by June 30, 2022.

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**

September Update: The relocation of the parking lot/playground/park facilities began late last month. There were \$1,724 in expenditures this month. (Work on the **parking lot** was begun the week of October 11th – at this writing the work is about half done and expected to be done by the middle of November.)

South Hermiston Industrial Park "LID"

This project involves the formation/use of a Local Improvement District ("LID") to construct public improvements that directly benefit properties in the South Hermiston Industrial Park ("SHIP.") The city constructs the project and collects revenues from the property owners as well as contributing public funds to help offset the costs of the project to the property owners.

September Update: Contractor began excavation August 2. Substantial completion expected by October 31, with punchlist closeout through the month of November, 2021. Paving is expected to be the week of October 25. There were \$402,160 in expenditures this month.

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.

September Update: Work continues on raising steel in preparation for pouring floors. There were \$898,896 in expenditures this month.