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# October 2022 Financial Report

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Department of Finance  
October 2022  
(Unaudited)

# FY2022-2023 Monthly Financial Report

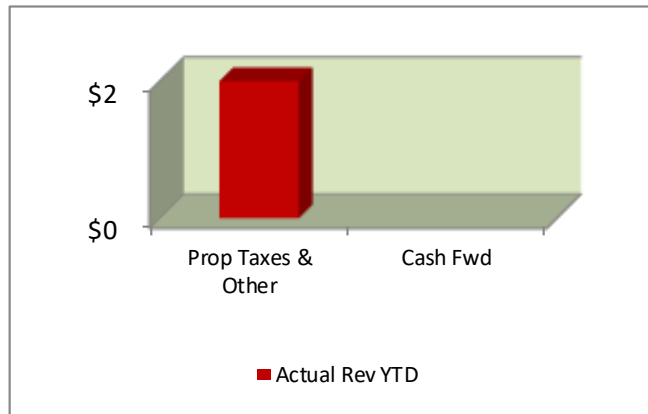
Hermiston Urban Renewal Agency (HURA)

For the Month Ending October 31, 2022

## Resources

Through October 31, 2022

by Category



	Annual Proj Rev	Actual Rev YTD	% Var
Prop Taxes & Other	\$ 271	2	1%
Cash Fwd	\$ 375		0%
<b>Total</b>	<b>\$ 646</b>	<b>\$ 2</b>	<b>0%</b>

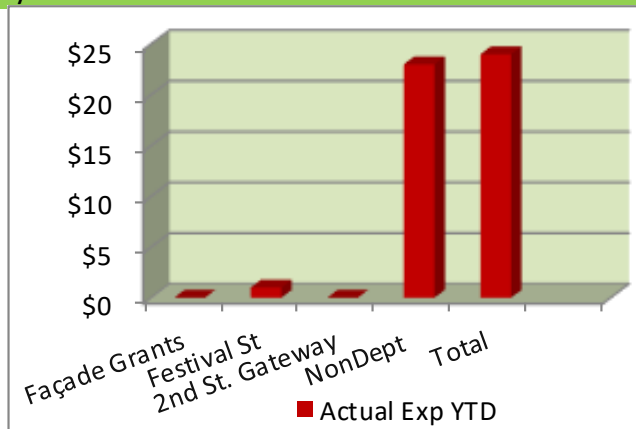
Note: Variance is calculated as % of revenue YTD

## Expenditures

Through October 31, 2022

by Character

(in \$1,000)



	Annual Proj Exp	Actual Exp YTD	% Var
Façade Grants	\$ 50	0	0%
Festival St	\$ 5	1	20%
2nd St. Gateway	\$ 400	0	0%
NonDept	\$ 191	23	12%
<b>Total</b>	<b>\$ 646</b>	<b>\$ 24</b>	<b>4%</b>

Note: variance is calculated as % of expenses YTD.

The FY2022-23 budget for the Urban Renewal Agency is \$ 645,662. This includes \$50,000 for Façade Grants, \$5,000 for the Festival Street, \$400,000 for construction of the 2<sup>nd</sup> Street Gateway project, and \$190,662 for Non-Departmental expenses.

Property tax revenues of \$215 were collected in October with total revenues of \$1,993 year- to date.

# FY2022-2023 Monthly Financial Report

City of Hermiston, Oregon

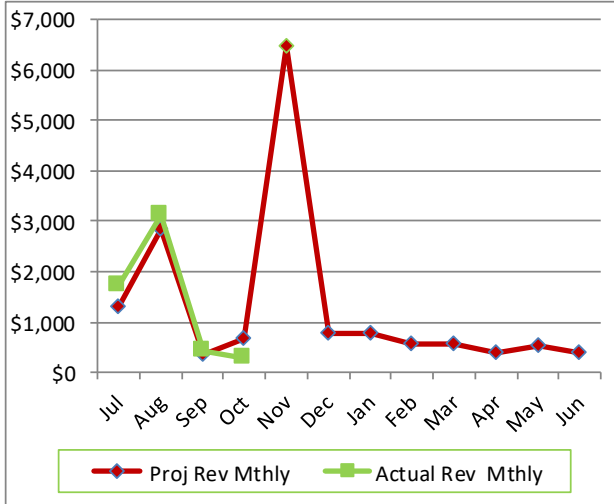
General Fund Resources

For the Month Ending October 31, 2022

## General Fund Resources Summary

Through October 31 2022

(in \$1,000)



	Proj Rev Mthly	Rev Proj	Actual Rev Mthly	Var Fav/ (Unfav)	% Var
Jul	\$ 1,298	\$ 1,298	\$ 1,731	\$ 433	33%
Aug	\$ 2,834	\$ 2,834	\$ 3,133	\$ 299	11%
Sep	\$ 342	\$ 342	\$ 445	\$ 103	30%
Oct	\$ 675	\$ 675	\$ 295	\$ (380)	-56%
Nov	\$ 6,472	\$ 6,472		\$ -	0%
Dec	\$ 781	\$ 781		\$ -	0%
Jan	\$ 762	\$ 762		\$ -	0%
Feb	\$ 557	\$ 557		\$ -	0%
Mar	\$ 573	\$ 573		\$ -	0%
Apr	\$ 379	\$ 379		\$ -	0%
May	\$ 544	\$ 544		\$ -	0%
Jun	\$ 384	\$ 384		\$ -	0%
<b>Total YTD</b>	<b>15,604</b>	<b>15,604</b>	<b>5,604</b>	<b>455</b>	<b>2.9%</b>
Cash Fwd	1,102	-	-	-	0%
<b>Total</b>	<b>\$ 16,706</b>	<b>\$ 15,604</b>	<b>\$ 5,604</b>	<b>455</b>	<b>2.9%</b>

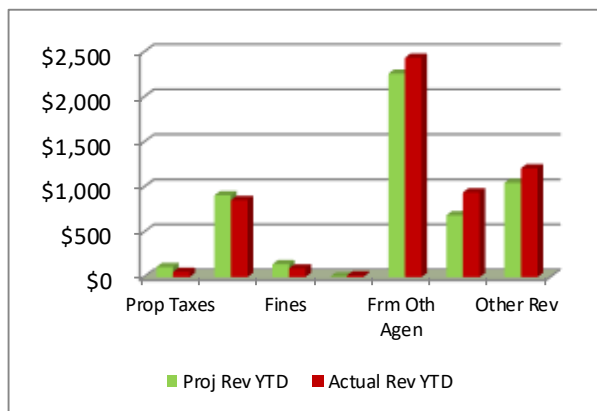
Estimated General Fund revenues for the 2022-23 fiscal year are **\$15,603,889**. Projected revenues for October were **\$675,352**, compared to actual revenues of **\$295,462**, a negative variance of **\$379,891**. The fund is currently **\$454,195** more than projected through October, or, **56.2% less** than projections for the month; and **2.91% more** for the fiscal year after four months.

## General Fund - All Resources by Category

Through October 31, 2022

by Category

(in \$1,000)



	Annual Proj Rev	Proj Rev YTD	Actual Rev YTD	Var Fav/ (Unfav)	% Var
Prop Taxes	\$ 6,787	\$ 111	\$ 57	\$ (55)	-49%
Lic & Fran	\$ 1,435	\$ 907	854	(53)	-6%
Fines	\$ 400	\$ 141	96	(45)	-32%
Interest Rev	\$ 15	\$ 5	18	13	262%
Frm Oth Agen	\$ 3,013	\$ 2,257	2,435	178	8%
Svc Chgs	\$ 1,904	\$ 684	939	254	37%
Other Rev	\$ 2,051	\$ 1,045	1,207	162	16%
Cash Fwd	\$ 1,102	\$ -	-	-	0%
<b>Total</b>	<b>\$16,706</b>	<b>\$ 5,150</b>	<b>\$ 5,604</b>	<b>\$ 454</b>	<b>8.8%</b>

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

# FY2022-2023 Monthly Financial Report

City of Hermiston, Oregon

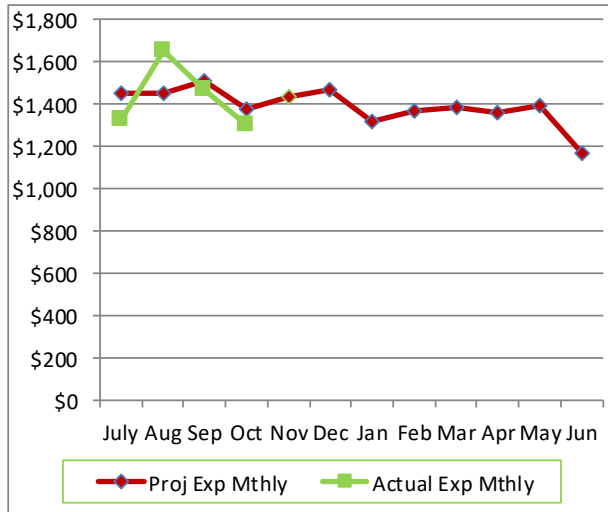
General Fund Expenditures

For the Month Ending October 31, 2022

## General Fund Expenditure Summary

Through October 31, 2022

(in \$1,000)



	Proj Exp Mthly	Proj Exp	Actual Exp Mthly	Var Fav/ (Unfav)	% Var
July	\$ 1,454	\$ 1,454	\$ 1,324	\$ 130	9%
Aug	\$ 1,453	\$ 1,453	\$ 1,653	\$ (200)	-14%
Sep	\$ 1,512	\$ 1,512	\$ 1,473	\$ 39	3%
Oct	\$ 1,377	\$ 1,377	\$ 1,304	\$ 73	5%
Nov	\$ 1,440	\$ 1,440		\$ -	0%
Dec	\$ 1,466	\$ 1,466		\$ -	0%
Jan	\$ 1,322	\$ 1,322		\$ -	0%
Feb	\$ 1,365	\$ 1,365		\$ -	0%
Mar	\$ 1,386	\$ 1,386		\$ -	0%
Apr	\$ 1,364	\$ 1,364		\$ -	0%
May	\$ 1,398	\$ 1,398		\$ -	0%
Jun	\$ 1,171	\$ 1,171		\$ -	0%
<b>Total YTD</b>	<b>16,706</b>	<b>16,706</b>	<b>5,754</b>	<b>41</b>	<b>0.2%</b>
Contngcy		-	-	-	0%
<b>Total</b>	<b>\$ 16,706</b>	<b>\$ 16,706</b>	<b>\$ 5,754</b>	<b>\$ 41</b>	<b>0.2%</b>

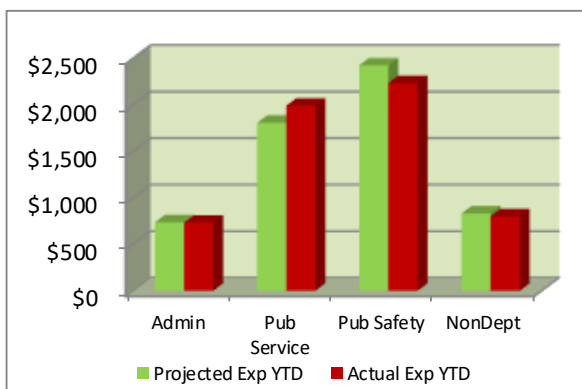
Projected General Fund monthly expenditures for October were **\$1,376,521**. Actual expenditures were **\$1,303,643**, which is **\$72,878** less than projected for a **variance of 2.5%** for the month, and a positive **.2%** year-to-date.

## General Fund Expenditures

Through October 31, 2022

by Consolidated Department

(in \$1,000)



	Annual Proj Exp	Projected Exp YTD	Actual Exp YTD	Var Fav/ (Unfav)	% Var
Admin	\$ 2,164	736	732	4	1%
Pub Service	4,985	1,806	1,989	(183)	-10%
Pub Safety	7,066	2,422	2,232	190	8%
NonDept	2,492	831	800	31	4%
Unapp	-	-	-	-	0%
<b>Total</b>	<b>\$16,706</b>	<b>\$ 5,795</b>	<b>\$ 5,754</b>	<b>\$ 41</b>	<b>0.7%</b>

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

# FY2022-2023 Monthly Financial Report

## General Fund Expenditure Detail

For the Month Ending October 31, 2022

### General Fund Expenditures by Department

	Annual Projected			Var Fav/ (Unfav)	% Var Fav/ (Unfav)
	Exp	Projected Exp YTD	Actual Exp YTD		
City Council	67,027	40,752	28,104	12,648	31%
City Manager/Legal	1,010,363	336,788	338,653	(1,865)	-1%
City Planning	431,372	143,791	146,004	(2,213)	-2%
Finance	654,929	214,546	219,362	(4,816)	-2%
<b>Total Administration</b>	<b>2,163,691</b>	<b>735,876</b>	<b>732,123</b>	<b>3,753</b>	<b>1%</b>
Transportation	297,000	79,402	128,366	(48,964)	-62%
Airport	339,000	80,108	133,024	(52,916)	-66%
Bldg Inspection	600,157	199,876	173,326	26,550	13%
Parks	731,981	265,539	322,687	(57,148)	-22%
Parks/Utility Landscaping	66,861	25,585	16,274	9,311	36%
Pool	585,615	353,539	332,209	21,330	6%
Municipal Buildings	145,173	48,391	50,588	(2,197)	-5%
Library	1,024,415	341,001	317,053	23,948	7%
Recreation	874,159	308,164	444,539	(136,375)	-44%
Community Center	256,122	84,992	50,815	34,177	40%
Harkenrider Center	64,064	19,283	20,284	(1,001)	-5%
<b>Total Public Services</b>	<b>4,984,547</b>	<b>1,805,880</b>	<b>1,989,165</b>	<b>(183,285)</b>	<b>-10%</b>
Court	833,378	347,537	228,865	118,672	34%
Public Safety Center	62,000	17,999	13,313	4,686	26%
Police Operations	6,169,885	2,056,860	1,990,052	66,808	3%
<b>Total Public Safety</b>	<b>7,065,263</b>	<b>2,422,396</b>	<b>2,232,230</b>	<b>190,166</b>	<b>8%</b>
Non-Departmental	2,492,087	830,696	800,120	30,576	4%
Unappropriated	0	0	0	0	0%
<b>Total Non-Dept</b>	<b>2,492,087</b>	<b>830,696</b>	<b>800,120</b>	<b>30,576</b>	<b>4%</b>
<b>Total</b>	<b>16,705,588</b>	<b>5,794,848</b>	<b>5,753,638</b>	<b>41,210</b>	<b>0.7%</b>

For October of FY2023, **Total Administration** is \$3,753 less than projected for the month. **Total Public Services** is \$183,285 more than projected this month. **Public Safety** is \$190,166 less than projected for October. **Non-Departmental** is \$30,576 less than projected for the month. The total **General Fund expenses** are \$41,210 less than projected (.7%) for the first four months of FY2023.

# FY2022-2023 Monthly Financial Report

## Fund Balance - General Fund

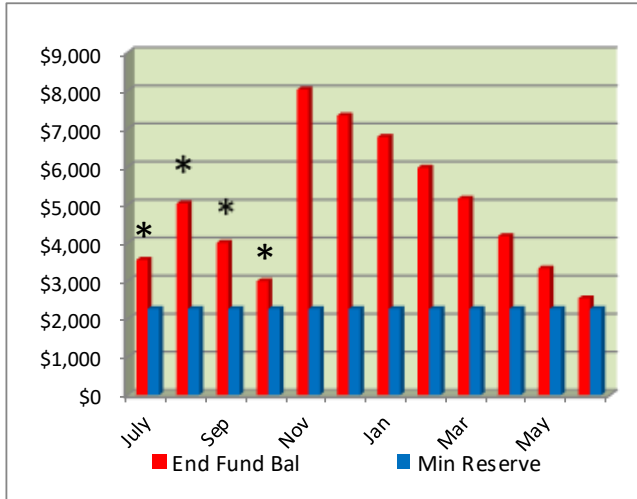
For the Month Ending October 31, 2022

### General Fund

Through October 31, 2022

Ending Fund Balance

(in \$1,000)



	Begin Fund Bal	Revenue	Expense	End Fund Bal	ACT/PROJ Fund Bal
July	\$ 3,144	\$ 1,731	\$ (1,324)	\$ 3,551	ACT*
Aug	\$ 3,551	\$ 3,133	\$ (1,653)	\$ 5,031	ACT*
Sep	\$ 5,031	\$ 445	\$ (1,473)	\$ 4,003	ACT*
Oct	\$ 4,003	\$ 295	\$ (1,303)	\$ 2,995	ACT*
Nov	\$ 2,995	\$ 6,472	\$ (1,440)	\$ 8,027	PROJ
Dec	\$ 8,027	\$ 781	\$ (1,466)	\$ 7,342	PROJ
Jan	\$ 7,342	\$ 762	\$ (1,322)	\$ 6,782	PROJ
Feb	\$ 6,782	\$ 557	\$ (1,365)	\$ 5,975	PROJ
Mar	\$ 5,975	\$ 573	\$ (1,386)	\$ 5,162	PROJ
Apr	\$ 5,162	\$ 379	\$ (1,364)	\$ 4,177	PROJ
May	\$ 4,177	\$ 544	\$ (1,398)	\$ 3,324	PROJ
June	\$ 3,324	\$ 384	\$ (1,171)	\$ 2,537	PROJ
<b>Total</b>	<b>\$ 3,144</b>	<b>\$ 16,057</b>	<b>\$ (16,664)</b>	<b>\$ 2,537</b>	

Minimum Reserve = \$2,264,700

Last Year Minimum Reserve was \$2,150,851

The General Fund balance at the end of October for FY2023 is approximately **\$2,995,000**, which is **\$730,300** more than the current Minimum Reserve requirement of **\$2,264,700**.

The General Fund reserve policy is to maintain **15% fund balance** of total expenditures based on the prior fiscal year activity.

# FY2022-2023 Monthly Financial Report

## Special Revenue Funds Report

For the Month Ending October 31, 2022

### Special Revenue Funds

#### Resources & Requirements

	2022-23		Remaining Budget
	Annual Budget	Actual YTD	
<b>02 Bonded Debt Fund</b>			
Resources	634,018	55,006	579,012
Expenditures	531,720	309,500	222,220
Unappropriated Balance	102,298	N/A	N/A
<b>05 Transient Room Tax (TRT)</b>			
Resources	998,800	602,529	396,271
Expenditures	998,800	346,216	652,584
Unappropriated Balance	-	N/A	N/A
<b>08 Reserve Fund</b>			
Resources	15,468,683	2,335,126	13,133,557
Expenditures	14,374,289	1,198,173	13,176,116
Unappropriated Balance	1,094,394	N/A	N/A
<b>11 Miscellaneous Special Revenue</b>			
Resources	141,000	21,416	119,584
Expenditures	141,000	33,416	107,584
Unappropriated Balance	-	N/A	N/A
<b>19 Christmas Express Special Revenue</b>			
Resources	35,000	50	34,950
Expenditures	30,000	50	29,950
Unappropriated Balance	5,000	N/A	N/A
<b>20 Law Enforcement Special Revenue</b>			
Resources	84,014	4,694	79,320
Expenditures	65,000	3,850	61,150
Unappropriated Balance	19,014	N/A	N/A
<b>21 Library Special Revenue</b>			
Resources	33,000	50	32,950
Expenditures	33,300	500	32,800
Unappropriated Balance	29,700	N/A	N/A
<b>23 Enterprise Zone Project Fund</b>			
Resources	1,648,699	500,000	1,148,699
Expenditures	885,325	885,325	-
Unappropriated Balance	763,374	N/A	N/A
<b>25 EOTEC Operations</b>			
Resources	627,793	11,680	616,113
Expenditures	627,793	193,128	434,665
Unappropriated Balance		N/A	N/A
<b>26 IT Services</b>			
Resources	670,800	185,380	485,420
Expenditures	670,800	199,235	471,565
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.

# FY2022-2023 Monthly Financial Report

## Utility and Street Funds Report

For the Month Ending October 31, 2022

### Utility and Street Funds Report

#### Resources & Expenditures

	2021-22		Actual YTD	Variance	
	Annual Budget	Projected YTD		Fav/(Unfav)	% Variance
<b>04 Street Fund</b>					
Resources	1,843,007	601,723	533,547	(68,176)	-11%
Expenditures	1,813,007	604,336	414,629	189,707	31%
Contingency	30,000	N/A	N/A	N/A	N/A

<b>06 Utility Fund</b>					
Resources	11,806,391	3,591,833	4,781,214	1,189,381	33%
Expenditures	9,650,089	3,216,696	2,558,416	658,280	20%
Contingency	2,156,302	N/A	N/A	N/A	N/A

<b>13 HES Fund</b>					
Resources	12,495,134	3,270,000	3,715,736	445,736	14%
Expenditures	9,945,430	3,315,143	2,892,441	422,702	13%
Contingency	2,549,704	N/A	N/A	N/A	N/A

<b>15 Regional Water Fund</b>					
Resources	1,874,653	450,333	411,264	(39,069)	-9%
Expenditures	1,206,031	402,010	337,141	64,869	16%
Contingency	668,622	N/A	N/A	N/A	N/A

All four of these funds are projected on a straight line, 1/12<sup>th</sup> of budgeted expense or revenue per month.

Revenues for the **Street Fund** are **\$68,176** less than projected. Expenditures are **\$189,707** below projected.

Revenues in the **Utility Funds** are **\$1,189,381** above projected. Expenditures are **\$658,280** below projected.

The **HES Fund** revenue is **\$445,736** above projected. Expenditures are **\$422,702** below projected.

The **Regional Water Fund** revenues are **\$39,069** below projected. Expenditures-for July are **\$64,869** below projected.



# FY2021-2022 Monthly Financial Report

City of Hermiston, Oregon

Utilities/Streets Capital Projects Report

For the Month Ending October 31, 2022

	2022-2023 Budget	YTD Expenditures	Project Budget	Project To-Date Expenditures	% Complete
Geer & Harper Re-alignment	\$ 125,000	\$ -	\$ 1,500,000	\$ 11,062	0.74%
N. 1st Place Reconstruction	\$ 4,500,000	\$ 136,477	\$ 4,500,000	\$ 218,477	4.86%
Well #6 Backup Generator	\$ 320,000	\$ -	\$ 320,000	\$ 41,929	
N. 1st Place Water Line Replacement	\$ 100,000	\$ 21,165	\$ 800,000	\$ 47,173	5.90%
Gladys & Main Waterline Replacement	\$ 100,000	\$ 70,769	\$ 1,180,000	\$ 70,769	6.00%
Lift Station #6 Reconstruction	\$ 620,000	\$ 286,913	\$ 620,000	\$ 318,501	51.37%
McDonald's & 395 Sewer Main Replacement	\$ 330,000	\$ -	\$ 330,000	\$ 22,000	6.67%
Lift Station #3 Upgrade	\$ 550,000	\$ 249,035	\$ 900,000	\$ 608,109	67.57%
<b>Total</b>	<b>\$ 6,645,000</b>	<b>\$ 764,359</b>	<b>\$ 10,150,000</b>	<b>\$ 1,338,020</b>	<b>13.18%</b>

### **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.

**Current Update:** No change in the status of this project. Still waiting for additional right-of-way acquisition.

### **North 1<sup>st</sup> Place Reconstruction**

North 1<sup>st</sup> 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.

**Current Update:** Anderson Perry ran in to a couple of delays in finalizing their design, and will now push advertisement back by about a month, with contract award anticipated in January or February.

### **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.

**Current Update:** Delivery & Installation still on-track for the winter due to supply-chain issues.

### **North 1<sup>st</sup> 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.

**Current Update:** Design work continues in conjunction with the N 1st Place Roadway Project.

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City of Hermiston, Oregon

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### **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.

**Current Update:** This project is being pushed back to occur in late 2023 due to internal staff capacity. Moving the N 1<sup>st</sup> waterline project back to coincide with the N 1<sup>st</sup> roadway project will result in a large project occurring in early 2023; meanwhile, the request from Amazon Data Services to supply regional water will also result in a very large project occurring there in early/mid 2023. Delaying the Gladys & Main project will result in better oversight of the project.

### **Lift Station #6 Reconstruction**

Lift station #6 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.

**Current Update:** *With the completion of the Lift #3 boring, it now allows the contractor on the Lift #6 project to proceed with their work. Completion anticipated in December.*

### **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.

**Current Update:** *City staff has engaged external condemnation Counsel, with City Council anticipated to initiate the Resolution of Necessity to begin the project of acquiring the necessary easement at this meeting.*

# FY2021-2022 Monthly Financial Report

City of Hermiston, Oregon

Utilities/Streets Capital Projects Report

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### **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

***Current Update: Boring has been completed for the section of work underneath the railroad. The remaining work to decommission the lift station itself located within the Hwy 395 right of way will be mothballed until Spring in order to accommodate closure of the paving plants for winter.***