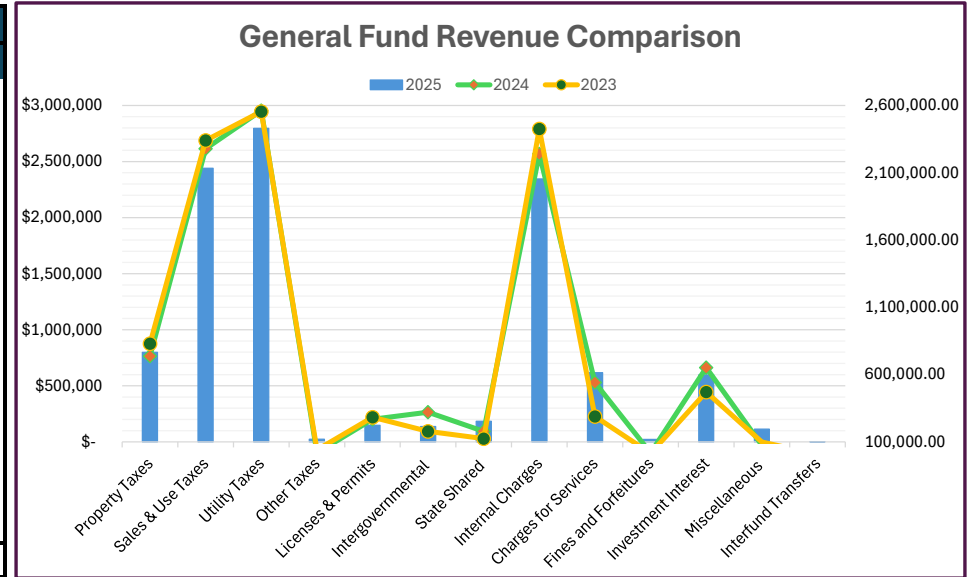


City of Walla Walla 2025 Quarterly Financial Report

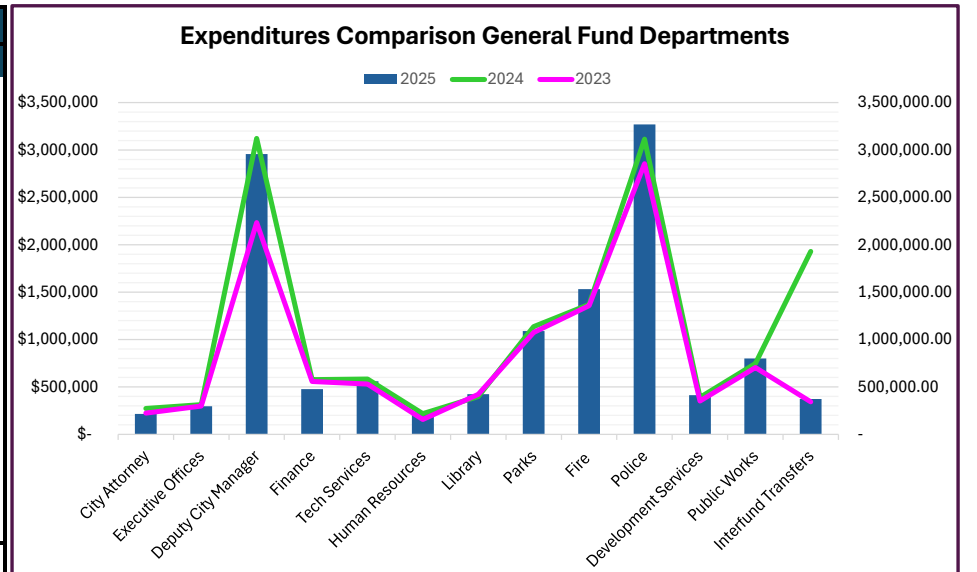
Quarter 1 2025

The City of Walla Walla records revenues in the General fund using modified accrual accounting. Which means the City records the revenue in the period it was earned and post the cash in the period payment was received. There is a two-month lag for taxes collected by the State of Washington on behalf of the City. We account for state shared revenues using the same method. These revenue types are posted through February 2025. Property Taxes are due on April 1 and October 30th, the City receives these payments in May and December. The General Fund pays the annual liability insurance payment and other annual software maintenance expenses in January. In quarter one expenditures are higher than revenues which impact monthly fund balance and cash balances. Once we receive property and sales tax revenue the General Fund's cash and fund balance will improve.

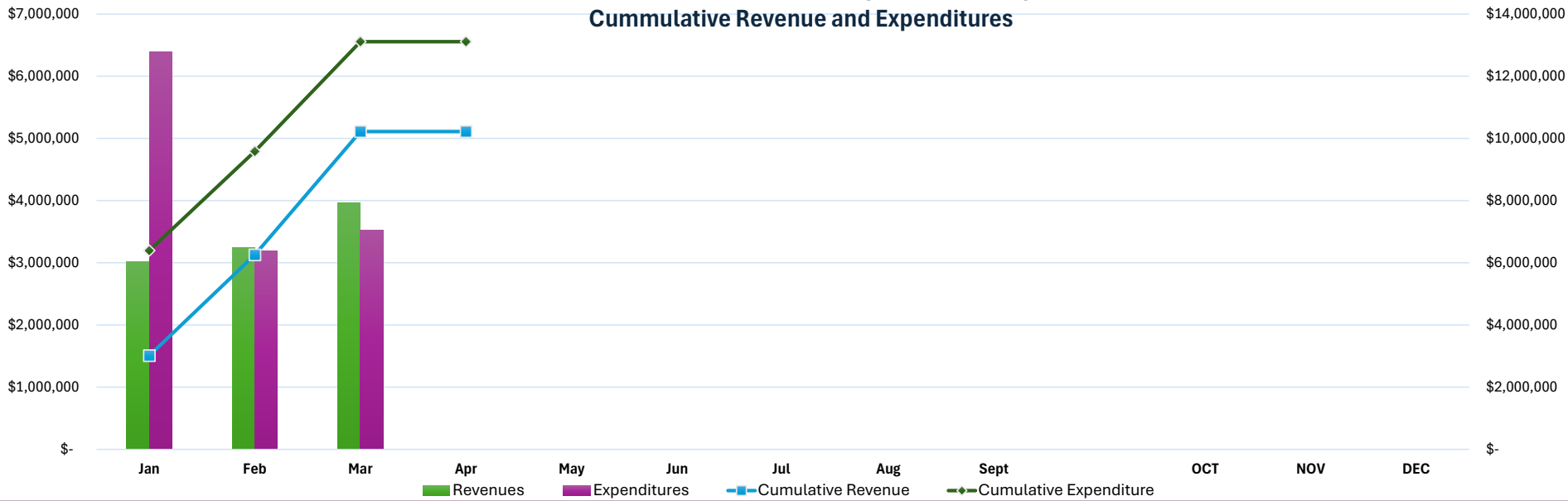
General Fund Revenues				
Revenue Type	Budget	Actual	% Recorded	% Variance
Property Taxes	\$ 7,642,790	\$ 799,507	10.46%	89.54%
Sales & Use Taxes	10,423,000	2,441,012	23.42%	76.58%
Utility Taxes	10,764,690	2,796,571	25.98%	74.02%
Other Taxes	164,150	23,248	14.16%	85.84%
Licenses & Permits	801,080	147,273	18.4%	81.6%
Intergovernmental	1,690,860	136,919	8.1%	91.9%
State Shared	715,500	182,937	25.6%	74.4%
Internal Charges	9,175,040	2,344,900	25.6%	74.4%
Charges for Services	3,754,520	617,276	16.4%	83.6%
Fines and Forfeitures	88,000	21,827	24.8%	75.2%
Investment Interest	1,400,000	598,062	42.7%	57.3%
Miscellaneous	511,620	113,282	22.1%	77.9%
Interfund Transfers	725,970	764	0.1%	99.9%
Total Revenues	\$ 47,857,220	\$ 10,223,579	21.4%	78.6%



General Fund Expenditures				
Department	Budget	Actual	% Expended	% Variance
City Attorney	\$ 934,940	\$ 216,259	23.1%	76.9%
City Manager/City Council	792,510	300,251	37.9%	62.1%
Deputy City Manager	5,234,930	3,139,345	60.0%	40.0%
Finance	2,711,046	488,849	18.0%	82.0%
Tech Services	2,422,840	563,860	23.3%	76.7%
Human Resources	853,790	235,245	27.6%	72.4%
Library	1,633,260	431,143	26.4%	73.6%
Parks	6,221,280	1,137,318	18.3%	81.7%
Fire	5,443,668	1,544,458	28.4%	71.6%
Police	13,837,831	3,311,295	23.9%	76.1%
Development Services	1,653,356	431,646	26.1%	73.9%
Public Works	3,568,840	809,735	22.7%	77.3%
Interfund Transfers	2,215,680	504,336	22.8%	77.2%
Total Expenditures	\$ 47,523,971	\$ 13,113,739	27.6%	72.4%



2025 General Fund Revenue and Expenditure Comparison Cummulative Revenue and Expenditures



2025 General Fund Cash Flow

General Fund Beginning Cash and Investment Balance: \$ 10,075,203

	Revenues	Expenditures	Cash Balance
SOY			\$ 10,075,203
Jan-25	\$ 3,759,224	\$ 6,108,416	\$ 7,226,011
Feb-25	\$ 3,100,301	\$ 3,410,886	\$ 7,415,426
Mar-25	\$ 3,350,761	\$ 3,388,320	\$ 7,377,867
Apr-25			
May-25			
Jun-25			
Jul-25			
Aug-25			
Sep-25			
Oct-25			
Nov-25			
Dec-25			
Totals	\$ 10,210,285	\$ 12,907,621	\$ 7,377,867

2025 General Monthly Fund Balance

Beginning Fund Balance	Revenues	Expenditures	Balance
9,087,198			
Jan-25	\$ 3,016,609	\$ 6,393,609	\$ 5,710,198
Feb-25	\$ 3,242,775	\$ 3,194,077	\$ 5,758,895
Mar-25	\$ 3,964,196	\$ 3,526,053	\$ 6,197,038
Apr-25			
May-25			
Jun-25			
Jul-25			
Aug-25			
Sep-25			
Oct-25			
Nov-25			
Dec-25			
Totals	\$ 10,223,579	\$ 13,113,739	\$ 6,197,038

All Funds Budget to Actual Quarter 1 2025

	Revenue				Expenditure			
	Budget	Actual	Reported %	% Variance	Budget	Actual	Expended %	% Variance
Special Revenue Funds								
Street Fund	\$ 5,405,050	\$ 1,085,818	20.1%	79.9%	\$ 3,504,460	\$ 1,197,657	34.2%	65.8%
REET Fund	6,625,001	114,360	1.7%	98.3%	614,580	-	0.0%	100.0%
Housing Fund	100	287	286.8%	-186.8%	-	-		
Lodging Tax	1,385,000	204,212	14.7%	85.3%	1,704,000	353,351	20.7%	79.3%
Tourism Promotion	391,100	94,129	24.1%	75.9%	391,100	94,129	24.1%	75.9%
Opioid Settlement Fund	197,700	12,786	6.5%	93.5%	103,000	-	0.0%	100.0%
Forfeiture & Seizure Fund	12,000	5,246	43.7%	56.3%	500	-	0.0%	100.0%
Code Enforcement Fund	5,500	7,365	133.9%	-33.9%	30,500	5,653	18.5%	81.5%
Debt Service								
Governmental Bond Fund	229,840	-			229,840	-	0.0%	100.0%
Voted Police Bond Fund	890,850	31,612	3.5%	96.5%	850,200	-	0.0%	100.0%
Voted Pool Bond Fund	435,740	15,585	3.6%	96.4%	416,090	-	0.0%	100.0%
Construction Funds								
General Construction	173,900	63,941	36.8%	63.2%	1,027,999	365,064	35.5%	64.5%
Street Construction	15,012,430	630,331	4.2%	95.8%	16,462,943	585,757	3.6%	96.4%
TBD Fund	1,991,930	331,935	16.7%	83.3%	2,705,192	126,068	4.7%	95.3%
Enterprise Funds								
Golf Course Fund	165,640	74,532	45.0%	55.0%	122,860	35,684	29.0%	71.0%
Sanitation	7,973,690	2,073,275	26.0%	74.0%	8,823,220	2,026,381	23.0%	77.0%
Ambulance	6,135,100	1,253,511	20.4%	79.6%	6,213,939	1,450,479	23.3%	76.7%
Water	22,621,760	3,453,726	15.3%	84.7%	26,526,584	3,208,248	12.1%	87.9%
Wastewater	14,907,230	3,491,828	23.4%	76.6%	15,877,261	2,343,405	14.8%	85.2%
Stormwater	5,916,150	892,068	15.1%	84.9%	5,521,327	630,876	11.4%	88.6%
Landfill	7,044,520	1,599,897	22.7%	77.3%	7,599,993	1,208,569	15.9%	84.1%
Internal Service Funds								
WESCOM - E911 Fund	2,815,500	776,500	27.6%	72.4%	2,825,295	738,283	26.1%	73.9%
Service Center Fund	458,050	108,594	23.7%	76.3%	656,380	117,714	17.9%	82.1%
Fleet Maint Fund	1,835,200	367,486	20.0%	80.0%	1,829,300	432,271	23.6%	76.4%
Vehicle Replacement Fund	2,365,580	720,475	30.5%	69.5%	3,968,050	2,008,557	50.6%	49.4%
Health Insurance Fund	7,712,430	2,023,055	26.2%	73.8%	7,712,430	2,013,113	26.1%	73.9%
Workers Compensation Fund	844,360	227,044	26.9%	73.1%	808,280	154,855	19.2%	80.8%

Fund Balance All Other Funds

Quarter 1 2025

	Beginning Fund Balance			
	Balance	Revenues	Expenditures	Balance
Special Revenue Funds				
Street Fund	\$ 1,832,455	\$ 1,085,818	\$ 1,197,657	\$ 1,720,616
REET Fund	663,920	114,360	-	778,280
Housing Fund	17,541	287	-	17,828
Lodging Tax	601,943	204,212	353,351	452,804
Tourism Promotion	391,100	94,129	94,129	391,100
Opioid Settlement Fund	438,326	12,786	-	451,112
Forfeiture & Seizure Fund	384,715	5,246	-	389,961
Code Enforcement Fund	213,660	7,365	5,653	215,372
Debt Service				
Governmental Bond Fund	2,234	-	-	2,234
Voted Police Bond Fund	450,069	31,612	-	481,681
Voted Pool Bond Fund	122,132	15,585	-	137,717
Construction Funds				
General Construction	1,211,618	63,941	365,064	910,495
Street Construction	1,536,537	630,331	585,757	1,581,111
TBD Fund	3,947,058	331,935	126,068	4,152,924
Enterprise Funds				
Golf Course Fund	27,111	74,532	35,684	65,959
Sanitation	2,792,302	2,073,275	2,026,381	2,839,195
Ambulance	1,805,624	1,253,511	1,450,479	1,608,655
Water	17,393,298	3,453,726	3,208,248	17,638,775
Wastewater	11,768,629	3,491,828	2,343,405	12,917,052
Stormwater	3,098,064	892,068	630,876	3,359,256
Landfill	6,781,815	1,599,897	1,208,569	7,173,144
Internal Service Funds				
WESCOM - E911 Fund	1,361,351	776,500	733,343	738,283
Service Center Fund	311,702	108,594	99,273	117,714
Fleet Maint Fund	117,863	367,486	408,867	432,271
Vehicle Replacement Fund	11,104,324	720,475	1,031,850	2,008,557
Health Insurance Fund	752,191	2,023,055	1,930,302	2,013,113
Workers Compensation Fund	199,141	227,044	154,855	154,855