

Water Metered Revenue YTD	
Budget YTD	\$ 7,796,265.23
Actual YTD	\$ 7,832,601.95
Budget (Under)/Over	\$ 36,336.72
Percentage (Under)/Over	0.47%

Water Revenue YTD	
Budget YTD	\$ 10,839,964.89
Actual YTD	\$ 10,907,503.86
Budget (Under)/Over	\$ 67,538.97
Percentage (Under)/Over	0.62%

Water Expenses YTD	
Budget YTD	\$ 6,835,686.14
Actual YTD	\$ 6,386,512.30
Budget (Under)/Over	\$ (449,173.84)
Percentage (Under)/Over	-6.57%

Water Metered Revenue December 2024	
Budgeted	\$ 606,953.43
Actual	\$ 607,650.79
Budget (Under)/Over	\$ 697.36
Percentage (Under)/Over	0.11%

Water Revenue December 2024	
Budgeted	\$ 840,465.96
Actual	\$ 847,896.51
Budget (Under)/Over	\$ 7,430.55
Percentage (Under)/Over	0.88%

*Adjusted for Contributions in Aid of Construction/Grant in aid/Transfers

Water Expenses December 2024	
Budgeted	\$ 677,162.21
Actual	\$ 664,203.87
Budget (Under)/Over	\$ (12,958.34)
Percentage (Under)/Over	-1.91%

*Adjusted for transfers

Water Rec Metered Revenue YTD	
Budget YTD	\$ 10,345,865.16
Actual YTD	\$ 10,357,489.86
Budget (Under)/Over	\$ 11,624.70
Percentage (Under)/Over	0.11%

Water Rec Revenue YTD	
Budget YTD	\$ 12,226,387.61
Actual YTD	\$ 12,365,262.09
Budget (Under)/Over	\$ 138,874.48
Percentage (Under)/Over	1.14%

Water Rec Expenses YTD	
Budget YTD	\$ 8,322,095.88
Actual YTD	\$ 8,224,483.24
Budget (Under)/Over	\$ (97,612.64)
Percentage (Under)/Over	-1.17%

Water Rec Metered Revenue December 2024	
Budgeted	\$ 841,530.87
Actual	\$ 866,458.69
Budget (Under)/Over	\$ 24,927.82
Percentage (Under)/Over	2.96%

Water Rec Revenue December 2024	
Budgeted	\$ 999,103.07
Actual	\$ 1,034,511.76
Budget (Under)/Over	\$ 35,408.69
Percentage (Under)/Over	3.54%

*Adjusted for cont/grant in aid/transfers

Water Rec Expenses December 2024	
Budgeted	\$ 971,707.62
Actual	\$ 992,658.02
Budget (Under)/Over	\$ 20,950.40
Percentage (Under)/Over	2.16%

*Adjusted for transfers

Damon Run Metered Revenue YTD	
Budget YTD	\$ 932,986.37
Actual YTD	\$ 983,523.00
Budget (Under)/Over	\$ 50,536.63
Percentage (Under)/Over	5.42%

Damon Run Revenue YTD	
Budget YTD	\$ 967,148.68
Actual YTD	\$ 1,059,472.67
Budget (Under)/Over	\$ 92,323.99
Percentage (Under)/Over	9.55%

Damon Run Expenses YTD	
Budget YTD	\$ 415,000.00
Actual YTD	\$ 557,701.53
Budget (Under)/Over	\$ 142,701.53
Percentage (Under)/Over	34.39%

Damon Run Metered Revenue December 2024	
Budgeted	\$ 75,202.89
Actual	\$ 82,638.10
Budget (Under)/Over	\$ 7,435.21
Percentage (Under)/Over	9.89%

Damon Run Revenue December 2024	
Budgeted	\$ 77,702.76
Actual	\$ 89,453.32
Budget (Under)/Over	\$ 11,750.56
Percentage (Under)/Over	15.12%

Damon Run Expenses December 2024	
Budgeted	\$ 78,637.62
Actual	\$ 106,062.12
Budget (Under)/Over	\$ 27,424.50
Percentage (Under)/Over	34.87%

*Adjusted for transfers



VALPARAISO
CITY SERVICES

Valparaiso City Utilities, IN

Budget Variance Report
As Of: 12/31/2024

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Interest Income	29,650.22	20,000.00	9,650.22	322,527.68	240,000.00	82,527.68	134	240,000.00	82,527.68	-34
Metered Revenue	607,650.79	606,953.43	697.36	7,832,601.95	7,796,265.23	36,336.72	100	7,796,265.23	36,336.72	0
Fire Protection	89,307.35	85,424.15	3,883.20	1,272,295.72	1,256,469.94	15,825.78	101	1,256,469.94	15,825.78	-1
Sales For Resale	12,775.73	11,411.87	1,363.86	161,934.74	151,848.55	10,086.19	107	151,848.55	10,086.19	-7
Forfeited Discounts	1,482.03	1,589.75	(107.72)	17,199.10	19,961.05	(2,761.95)	86	19,961.05	(2,761.95)	14
Non-Operating Income	14,849.24	16,272.93	(1,423.69)	2,398,818.74	189,653.75	2,209,164.99	1,265	189,653.75	2,209,164.99	1,165
Rental Income	14,145.90	9,088.41	5,057.49	133,837.08	109,060.92	24,776.16	123	109,060.92	24,776.16	-23
Reimbursements	86,068.33	89,725.42	(3,657.09)	1,047,243.54	1,076,705.45	(29,461.91)	97	1,076,705.45	(29,461.91)	3
Transfers	(5,263.42)	0.00	(5,263.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	850,666.17	840,465.96	10,200.21	13,186,458.55	10,839,964.89	2,346,493.66	122	10,839,964.89	2,346,493.66	-22
EXPENSE SUMMARY										
Interest Expense	10,598.34	0.00	(10,598.34)	21,888.54	25,250.00	3,361.46	87	25,250.00	(3,361.46)	13
Transfer to RDC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Personal Service	336,127.60	334,265.42	(1,862.18)	3,787,512.08	4,228,543.26	441,031.18	90	4,228,543.26	(441,031.18)	10
Purchased Power/Utility	68,453.46	110,785.50	42,332.04	562,805.67	648,000.00	85,194.33	87	648,000.00	(85,194.33)	13
Chemicals	29,572.18	41,675.00	12,102.82	256,240.02	250,000.00	(6,240.02)	102	250,000.00	6,240.02	-2
Water Supplies	92,182.72	131,962.82	39,780.10	1,107,779.28	1,064,715.88	(43,063.40)	104	1,064,715.88	43,063.40	-4
Water Other Services	100,951.14	27,942.02	(73,009.12)	298,102.10	220,300.00	(77,802.10)	135	220,300.00	77,802.10	-35
Rental Expense	0.00	208.33	208.33	19,467.41	26,000.00	6,532.59	75	26,000.00	(6,532.59)	25
Insurance Expense	0.00	135.42	135.42	110,238.25	117,625.00	7,386.75	94	117,625.00	(7,386.75)	6
Miscellaneous Expense	26,318.43	30,187.70	3,869.27	222,450.53	255,252.00	32,801.47	87	255,252.00	(32,801.47)	13
Transfers	192,250.90	0.00	(192,250.90)	6,068,828.77	0.00	(6,068,828.77)	0.00	0.00	6,068,828.77	0.00
WRD Transfers	0.00	0.00	0.00	28.42	0.00	(28.42)	0.00	0.00	28.42	0.00

Budget Variance Report

As Of: 12/31/2024

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	TOTAL	REMAINING		
TOTAL EXPENSE	856,454.77	677,162.21	(179,292.56)	12,455,341.07	6,835,686.14	(5,619,654.93)	182	6,835,686.14	(5,619,654.93)	-82
REVENUE OVER/(UNDER) EXPENDITURE	(5,788.60)	163,303.75	(169,092.35)	731,117.48	4,004,278.75	(3,273,161.27)		4,004,278.75	7,966,148.59	



VALPARAISO
CITY SERVICES

Valparaiso City Utilities, IN

Budget Variance Report

As Of: 12/31/2024

Fund: 6201 - WRD OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0
Interest Income	10,677.07	10,000.00	677.07	136,120.84	120,000.00	16,120.84	113	120,000.00	16,120.84	-13
Non-Operating Income	0.00	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0
Transfers	(93,631.80)	0.00	(93,631.80)	(606,788.38)	0.00	(606,788.38)	100	0.00	(606,788.38)	0
Unmetered Revenues	0.00	0.00	0.00	400.00	0.00	400.00	100	0.00	400.00	0
Metered Revenues	866,458.69	841,530.87	24,927.82	10,357,489.86	10,345,865.16	11,624.70	100	10,345,865.16	11,624.70	0
LAC Revenue	30,483.92	30,141.17	342.75	330,869.63	346,835.87	(15,966.24)	95	346,835.87	(15,966.24)	5
Tap Fees	22,824.00	14,583.33	8,240.67	287,662.00	175,000.00	112,662.00	164	175,000.00	112,662.00	-64
Penalties	5,960.99	5,133.48	827.51	67,147.10	62,479.58	4,667.52	107	62,479.58	4,667.52	-7
Surcharges	98,107.09	97,714.22	392.87	1,183,938.86	1,176,207.00	7,731.86	101	1,176,207.00	7,731.86	-1
Contract Revenues	0.00	0.00	0.00	1,386.80	0.00	1,386.80	100	0.00	1,386.80	0
Other WRD Revenues	0.00	0.00	0.00	247.00	0.00	247.00	100	0.00	247.00	0
TOTAL REVENUE	940,879.96	999,103.07	(58,223.11)	11,758,473.71	12,226,387.61	(467,913.90)	96	12,226,387.61	(467,913.90)	4
EXPENSE SUMMARY										
Interest Expense	13,215.63	692.92	(12,522.71)	31,570.98	28,815.00	(2,755.98)	110	28,815.00	2,755.98	-10
Transfer to RDC	98,107.09	97,714.22	(392.87)	1,176,207.07	1,176,207.04	(0.03)	100	1,176,207.04	0.03	0
WRD Personal Service	426,426.68	259,504.86	(166,921.82)	3,162,397.05	3,325,336.93	162,939.88	95	3,325,336.93	(162,939.88)	5
WRD Purchased Utility	65,032.57	185,200.18	120,167.61	551,349.71	546,000.00	(5,349.71)	101	546,000.00	5,349.71	-1
WRD Supplies	45,867.31	63,641.44	17,774.13	611,692.00	589,000.00	(22,692.00)	104	589,000.00	22,692.00	-4
WRD Other Services & CHR	199,317.66	177,572.92	(21,744.74)	1,609,856.43	1,573,486.91	(36,369.52)	102	1,573,486.91	36,369.52	-2
WRD Rental Expense	0.00	333.33	333.33	54,347.36	4,000.00	(50,347.36)	1,359	4,000.00	50,347.36	1,259
WRD Transportation Expense	15,141.26	8,667.20	(6,474.06)	104,396.66	52,000.00	(52,396.66)	201	52,000.00	52,396.66	-101
WRD Insurance Expense	2,043.76	1,166.67	(877.09)	151,933.01	147,000.00	(4,933.01)	103	147,000.00	4,933.01	-3
WRD Miscellaneous Expense	127,506.06	177,213.88	49,707.82	770,732.97	880,250.00	109,517.03	88	880,250.00	(109,517.03)	12

Budget Variance Report

As Of: 12/31/2024

Fund: 6201 - WRD OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
WRD Transfers	358,836.00	0.00	(358,836.00)	3,482,050.21	0.00	(3,482,050.21)		0.00	3,482,050.21	
TOTAL EXPENSE	1,351,494.02	971,707.62	(379,786.40)	11,706,533.45	8,322,095.88	(3,384,437.57)	141	8,322,095.88	(3,384,437.57)	-41
REVENUE OVER/(UNDER) EXPENDITURE	(410,614.06)	27,395.45	(438,009.51)	51,940.26	3,904,291.73	(3,852,351.47)		3,904,291.73	2,916,523.67	

Budget Variance Report

As Of: 12/31/2024

Fund: 6607 - WRD DR OPERATING FUND

	CURRENT MONTH			VARIANCE	YEAR TO DATE			%	ANNUAL BUDGET	
	ACTUAL	BUDGETED	VARIANCE		ACTUAL	BUDGETED	VARIANCE		TOTAL	REMAINING
REVENUE SUMMARY										
Interest Income	3,899.61	1,666.67	2,232.94	37,843.05	20,000.00	17,843.05	189	20,000.00	17,843.05	-89
Transfers	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Metered Revenues	82,638.10	75,202.89	7,435.21	983,523.00	932,986.37	50,536.63	105	932,986.37	50,536.63	-5
Tap Fees	0.00	583.33	(583.33)	28,200.00	7,000.00	21,200.00	403	7,000.00	21,200.00	-303
Penalties	2,915.61	249.87	2,665.74	9,906.62	7,162.31	2,744.31	138	7,162.31	2,744.31	-38
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	89,453.32	77,702.76	11,750.56	1,059,472.67	967,148.68	92,323.99	110	967,148.68	92,323.99	-10
EXPENSE SUMMARY										
WRD Supplies	7,035.00	13,166.70	6,131.70	74,994.31	85,000.00	10,005.69	88	85,000.00	(10,005.69)	12
WRD Other Services & CHR	94,720.91	62,137.56	(32,583.35)	454,949.34	310,000.00	(144,949.34)	147	310,000.00	144,949.34	-47
WRD Rental Expense	0.00	0.00	0.00	4,150.00	0.00	(4,150.00)		0.00	4,150.00	
WRD Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
WRD Miscellaneous Expense	4,306.21	3,333.36	(972.85)	23,607.88	20,000.00	(3,607.88)	118	20,000.00	3,607.88	-18
WRD Transfers	29,931.00	0.00	(29,931.00)	660,836.76	0.00	(660,836.76)		0.00	660,836.76	
TOTAL EXPENSE	135,993.12	78,637.62	(57,355.50)	1,218,538.29	415,000.00	(803,538.29)	294	415,000.00	(803,538.29)	-194

	REVENUE OVER/(UNDER) EXPENDITURE	(46,539.80)	(934.86)	(45,604.94)	(159,065.62)	552,148.68	(711,214.30)	552,148.68	895,862.28
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