

Water Metered Revenue YTD		Water Metered Revenue April 2025	
Budget YTD	\$ 2,466,525.57	Budgeted	\$ 608,770.86
Actual YTD	\$ 2,500,509.05	Actual	\$ 618,487.01
Budget (Under)/Over	\$ 33,983.48	Budget (Under)/Over	\$ 9,716.15
Percentage (Under)/Over	1.38%	Percentage (Under)/Over	1.60%
Water Revenue YTD		Water Revenue April 2025	
Budget YTD	\$ 3,605,507.43	Budgeted	\$ 830,540.45
Actual YTD	\$ 3,712,312.37	Actual	\$ 848,467.69 *Adjusted for Contributions in Aid of Construction/Grant in aid
Budget (Under)/Over	\$ 106,804.94	Budget (Under)/Over	\$ 17,927.24
Percentage (Under)/Over	2.96%	Percentage (Under)/Over	2.16%
Water Expenses YTD		Water Expenses April 2025	
Budget YTD	\$ 2,495,775.85	Budgeted	\$ 595,031.61
Actual YTD	\$ 2,207,298.40	Actual	\$ 723,261.14 *Adjusted for transfers
Budget (Under)/Over	\$ (288,477.45)	Budget (Under)/Over	\$ 128,229.53
Percentage (Under)/Over	-11.56%	Percentage (Under)/Over	21.55%
Water Rec Metered Revenue YTD		Water Rec Metered Revenue April 2025	
Budget YTD	\$ 3,444,045.91	Budgeted	\$ 851,220.05
Actual YTD	\$ 3,503,726.04	Actual	\$ 876,522.10
Budget (Under)/Over	\$ 59,680.13	Budget (Under)/Over	\$ 25,302.05
Percentage (Under)/Over	1.73%	Percentage (Under)/Over	2.97%
Water Rec Revenue YTD		Water Rec Revenue April 2025	
Budget YTD	\$ 4,120,472.75	Budgeted	\$ 1,034,873.98
Actual YTD	\$ 3,948,472.43	Actual	\$ 964,567.16 *Adjusted for cont/grant in aid
Budget (Under)/Over	\$ (172,000.32)	Budget (Under)/Over	\$ (70,306.82)
Percentage (Under)/Over	-4.17%	Percentage (Under)/Over	-6.79%
Water Rec Expenses YTD		Water Rec Expenses April 2025	
Budget YTD	\$ 2,869,278.33	Budgeted	\$ 743,083.15
Actual YTD	\$ 2,467,498.99	Actual	\$ 704,339.72 *Adjusted for transfers
Budget (Under)/Over	\$ (401,779.34)	Budget (Under)/Over	\$ (38,743.43)
Percentage (Under)/Over	-14.00%	Percentage (Under)/Over	-5.21%
Damon Run Metered Revenue YTD		Damon Run Metered Revenue April 2025	
Budget YTD	\$ 332,772.80	Budgeted	\$ 83,453.18
Actual YTD	\$ 349,214.25	Actual	\$ 86,183.76
Budget (Under)/Over	\$ 16,441.45	Budget (Under)/Over	\$ 2,730.58
Percentage (Under)/Over	4.94%	Percentage (Under)/Over	3.27%
Damon Run Revenue YTD		Damon Run Revenue April 2025	
Budget YTD	\$ 348,718.88	Budgeted	\$ 87,434.92
Actual YTD	\$ 361,526.75	Actual	\$ 86,748.64
Budget (Under)/Over	\$ 12,807.87	Budget (Under)/Over	\$ (686.28)
Percentage (Under)/Over	3.67%	Percentage (Under)/Over	-0.78%
Damon Run Expenses YTD		Damon Run Expenses April 2025	
Budget YTD	\$ 173,203.76	Budgeted	\$ 43,249.53
Actual YTD	\$ 140,346.97	Actual	\$ 40,029.68 *Adjusted for transfers
Budget (Under)/Over	\$ (32,856.79)	Budget (Under)/Over	\$ (3,219.85)
Percentage (Under)/Over	-18.97%	Percentage (Under)/Over	-7.44%



Valparaiso City Utilities, IN

VALPARAISO
CITY SERVICES

Budget Variance Report

As Of: 04/30/2025

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Interest Income	16,822.99	20,833.33	(4,010.34)	81,081.63	83,333.32	(2,251.69)	32	250,000.00	(168,918.37)	68
Metered Revenue	618,487.01	608,770.86	9,716.15	2,500,509.05	2,466,525.57	33,983.48	29	8,647,057.60	(6,146,548.55)	71
Fire Protection	91,485.59	80,478.78	11,006.81	636,439.85	570,447.84	65,992.01	50	1,273,453.00	(637,013.15)	50
Sales For Resale	11,684.53	12,534.82	(850.29)	51,673.32	53,510.06	(1,836.74)	29	179,892.00	(128,218.68)	71
Forfeited Discounts	1,261.94	1,606.75	(344.81)	5,743.81	6,427.00	(683.19)	30	19,281.00	(13,537.19)	70
Non-Operating Income	71,012.11	5,244.58	65,767.53	97,010.14	20,978.32	76,031.82	154	62,935.00	34,075.14	-54
Rental Income	14,145.90	13,918.75	227.15	56,583.60	55,675.00	908.60	34	167,025.00	(110,441.40)	66
Reimbursements	91,736.47	87,152.58	4,583.89	366,012.45	348,610.32	17,402.13	35	1,045,831.00	(679,818.55)	65
Transfers	196,283.58	0.00	196,283.58	809,646.77	0.00	809,646.77		0.00	809,646.77	
TOTAL REVENUE	1,112,920.12	830,540.45	282,379.67	4,604,700.62	3,605,507.43	999,193.19	40	11,645,474.60	(7,040,773.98)	60
EXPENSE SUMMARY										
Interest Expense	0.00	395.83	395.83	17,437.50	65,083.32	47,645.82	26	68,250.00	(50,812.50)	74
Transfer to RDC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Water Personal Service	432,887.51	355,361.74	(77,525.77)	1,279,869.77	1,512,908.87	233,039.10	29	4,355,800.00	(3,075,930.23)	71
Purchased Power/Utility	43,019.11	55,333.28	12,314.17	143,658.81	221,333.12	77,674.31	22	664,000.00	(520,341.19)	78
Chemicals	20,636.65	21,666.66	1,030.01	74,547.25	86,666.64	12,119.39	29	260,000.00	(185,452.75)	71
Water Supplies	162,551.29	95,113.64	(67,437.65)	322,944.93	380,454.56	57,509.63	28	1,141,365.88	(818,420.95)	72
Water Other Services	38,146.00	18,733.29	(19,412.71)	190,644.47	74,933.16	(115,711.31)	85	224,800.00	(34,155.53)	15
Rental Expense	15,550.00	4,166.66	(11,383.34)	38,988.76	16,666.64	(22,322.12)	78	50,000.00	(11,011.24)	22
Insurance Expense	0.00	22,906.25	22,906.25	79,296.63	52,312.50	(26,984.13)	67	117,625.00	(38,328.37)	33
Miscellaneous Expense	10,470.58	21,354.26	10,883.68	59,910.28	85,417.04	25,506.76	23	256,252.00	(196,341.72)	77
Transfers	235,021.90	0.00	(235,021.90)	797,628.70	0.00	(797,628.70)		0.00	797,628.70	
WRD Transfers	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Budget Variance Report

Fund: 6101 - WTR OPERATING FUND

As Of: 04/30/2025

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET	
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE %	TOTAL	REMAINING %
TOTAL EXPENSE	958,283.04	595,031.61	(363,251.43)	3,004,927.10	2,495,775.85	(509,151.25) 42	7,138,092.88	4,133,165.78 58
REVENUE OVER/(UNDER) EXPENDITURE	154,637.08	235,508.84	(80,871.76)	1,599,773.52	1,109,731.58	490,041.94	4,507,381.72	(11,173,939.76)

Budget Variance Report

Fund: 6201 - WRD OPERATING FUND

As Of: 04/30/2025

	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		0.00	0.00	
Interest Income	7,686.92	20,825.00	(13,138.08)	28,702.87	83,400.00	(54,697.13)	11	250,000.00	(221,297.13)	89
Non-Operating Income	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Transfers	(196,283.58)	0.00	(196,283.58)	(809,646.77)	0.00	(809,646.77)		0.00	(809,646.77)	
Unmetered Revenues	0.00	0.00	0.00	105.00	0.00	105.00		0.00	105.00	
Metered Revenues	876,522.10	851,220.05	25,302.05	3,503,726.04	3,444,045.91	59,680.13	32	10,992,553.00	(7,488,826.96)	68
LAC Revenue	28,936.68	23,602.95	5,333.73	117,820.68	95,925.15	21,895.53	36	329,375.00	(211,554.32)	64
Tap Fees	14,078.00	35,498.00	(21,420.00)	86,171.00	82,462.00	3,709.00	31	276,976.00	(190,805.00)	69
Penalties	5,242.31	5,451.65	(209.34)	21,946.29	21,832.78	113.51	34	65,446.00	(43,499.71)	66
Surcharges	32,182.42	98,276.33	(66,093.91)	189,948.67	392,806.91	(202,858.24)	16	1,176,207.00	(986,258.33)	84
Contract Revenues	51.88	0.00	51.88	51.88	0.00	51.88		0.00	51.88	
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	768,416.73	1,034,873.98	(266,457.25)	3,138,825.66	4,120,472.75	(981,647.09)	24	13,090,557.00	(9,951,731.34)	76
EXPENSE SUMMARY										
Interest Expense	1,903.55	3,120.16	1,216.61	25,863.78	75,993.69	50,129.91	26	100,955.00	(75,091.22)	74
Transfer to RDC	29,829.58	97,978.04	68,148.46	187,595.83	392,382.64	204,786.81	16	1,176,207.00	(988,611.17)	84
WRD Personal Service	388,221.78	295,613.91	(92,607.87)	1,094,419.33	1,240,182.36	145,763.03	30	3,605,093.00	(2,510,673.67)	70
WRD Purchased Utility	10,236.05	34,905.34	24,669.29	52,570.18	140,457.10	87,886.92	9	611,000.00	(558,429.82)	91
WRD Supplies	72,474.16	53,188.42	(19,285.74)	167,689.95	153,349.69	(14,340.26)	28	604,500.00	(436,810.05)	72
WRD Other Services & CHR	124,655.67	137,725.11	13,069.44	569,006.23	506,241.57	(62,764.66)	36	1,588,687.00	(1,019,680.77)	64
WRD Rental Expense	0.00	2,165.83	2,165.83	187.00	8,673.36	8,486.36	1	26,000.00	(25,813.00)	99
WRD Transportation Expense	5,595.07	5,165.16	(429.91)	16,730.05	19,261.48	2,531.43	27	62,000.00	(45,269.95)	73
WRD Insurance Expense	2,806.57	37,916.67	35,110.10	111,972.34	78,166.64	(33,805.70)	70	161,000.00	(49,027.66)	30
WRD Miscellaneous Expense	68,617.29	75,304.51	6,687.22	241,464.30	254,569.80	13,105.50	27	885,250.00	(643,785.70)	73
WRD Transfers	359,622.27	0.00	(359,622.27)	1,437,702.81	0.00	(1,437,702.81)		0.00	1,437,702.81	
TOTAL EXPENSE	1,063,961.99	743,083.15	(320,878.84)	3,905,201.80	2,869,278.33	(1,035,923.47)	44	8,820,692.00	4,915,490.20	56
REVENUE OVER/(UNDER) EXPENDITURE	(295,545.26)	291,790.83	(587,336.09)	(766,376.14)	1,251,194.42	(2,017,570.56)		4,269,865.00	(14,867,221.54)	