

Water Metered Revenue YTD		Water Metered Revenue May 2025	
Budget YTD	\$ 3,082,862.82	Budgeted	\$ 616,337.25
Actual YTD	\$ 3,149,200.29	Actual	\$ 648,691.24
Budget (Under)/Over	\$ 66,337.47	Budget (Under)/Over	\$ 32,353.99
Percentage (Under)/Over	2.15%	Percentage (Under)/Over	5.25%
Water Revenue YTD		Water Revenue May 2025	
Budget YTD	\$ 4,441,773.12	Budgeted	\$ 836,265.69
Actual YTD	\$ 4,597,304.24	Actual	\$ 884,991.87 *Adjusted for Contributions in Aid of Construction/Grant in aid
Budget (Under)/Over	\$ 155,531.12	Budget (Under)/Over	\$ 48,726.18
Percentage (Under)/Over	3.50%	Percentage (Under)/Over	5.83%
Water Expenses YTD		Water Expenses May 2025	
Budget YTD	\$ 3,071,151.21	Budgeted	\$ 575,375.36
Actual YTD	\$ 2,731,138.67	Actual	\$ 523,840.27 *Adjusted for transfers
Budget (Under)/Over	\$ (340,012.54)	Budget (Under)/Over	\$ (51,535.09)
Percentage (Under)/Over	-11.07%	Percentage (Under)/Over	-8.96%
Water Rec Metered Revenue YTD		Water Rec Metered Revenue May 2025	
Budget YTD	\$ 4,297,644.18	Budgeted	\$ 853,598.27
Actual YTD	\$ 4,399,494.48	Actual	\$ 895,768.44
Budget (Under)/Over	\$ 101,850.30	Budget (Under)/Over	\$ 42,170.17
Percentage (Under)/Over	2.37%	Percentage (Under)/Over	4.94%
Water Rec Revenue YTD		Water Rec Revenue May 2025	
Budget YTD	\$ 5,161,652.80	Budgeted	\$ 1,041,180.05
Actual YTD	\$ 4,937,304.41	Actual	\$ 988,831.98 *Adjusted for cont/grant in aid
Budget (Under)/Over	\$ (224,348.39)	Budget (Under)/Over	\$ (52,348.07)
Percentage (Under)/Over	-4.35%	Percentage (Under)/Over	-5.03%
Water Rec Expenses YTD		Water Rec Expenses May 2025	
Budget YTD	\$ 3,563,074.85	Budgeted	\$ 693,796.52
Actual YTD	\$ 3,041,933.96	Actual	\$ 574,434.97 *Adjusted for transfers
Budget (Under)/Over	\$ (521,140.89)	Budget (Under)/Over	\$ (119,361.55)
Percentage (Under)/Over	-14.63%	Percentage (Under)/Over	-17.20%
Damon Run Metered Revenue YTD		Damon Run Metered Revenue May 2025	
Budget YTD	\$ 414,371.00	Budgeted	\$ 81,598.20
Actual YTD	\$ 440,024.40	Actual	\$ 90,810.15
Budget (Under)/Over	\$ 25,653.40	Budget (Under)/Over	\$ 9,211.95
Percentage (Under)/Over	6.19%	Percentage (Under)/Over	11.29%
Damon Run Revenue YTD		Damon Run Revenue May 2025	
Budget YTD	\$ 434,298.82	Budgeted	\$ 85,579.94
Actual YTD	\$ 456,223.24	Actual	\$ 94,696.49
Budget (Under)/Over	\$ 21,924.42	Budget (Under)/Over	\$ 9,116.55
Percentage (Under)/Over	5.05%	Percentage (Under)/Over	10.65%
Damon Run Expenses YTD		Damon Run Expenses May 2025	
Budget YTD	\$ 216,453.29	Budgeted	\$ 43,249.53
Actual YTD	\$ 200,833.98	Actual	\$ 60,487.01 *Adjusted for transfers
Budget (Under)/Over	\$ (15,619.31)	Budget (Under)/Over	\$ 17,237.48
Percentage (Under)/Over	-7.22%	Percentage (Under)/Over	39.86%



Valparaiso City Utilities, IN

Budget Variance Report

As Of: 05/31/2025

VALPARAISO CITY SERVICES

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Interest Income	24,534.31	20,833.33	3,700.98	105,615.94	104,166.65	1,449.29	42	250,000.00	(144,384.06)	58
Metered Revenue	648,691.24	616,337.25	32,353.99	3,149,200.29	3,082,862.82	66,337.47	36	8,647,057.60	(5,497,857.31)	64
Fire Protection	89,141.57	80,841.59	8,299.98	725,581.42	651,289.43	74,291.99	57	1,273,453.00	(547,871.58)	43
Sales For Resale	12,800.53	10,330.86	2,469.67	64,473.85	63,840.92	632.93	36	179,892.00	(115,418.15)	64
Forfeited Discounts	1,288.86	1,606.75	(317.89)	7,032.67	8,033.75	(1,001.08)	36	19,281.00	(12,248.33)	64
Non-Operating Income	21,874.95	5,244.58	16,630.37	118,885.09	26,222.90	92,662.19	189	62,935.00	55,950.09	-89
Rental Income	14,147.89	13,918.75	229.14	70,731.49	69,593.75	1,137.74	42	167,025.00	(96,293.51)	58
Reimbursements	91,211.48	87,152.58	4,058.90	457,223.93	435,762.90	21,461.03	44	1,045,831.00	(588,607.07)	56
Transfers	(821,283.73)	0.00	(821,283.73)	(11,636.96)	0.00	(11,636.96)		0.00	(11,636.96)	
TOTAL REVENUE	82,407.10	836,265.69	(753,858.59)	4,687,107.72	4,441,773.12	245,334.60	40	11,645,474.60	(6,956,366.88)	60
EXPENSE SUMMARY										
Interest Expense	0.00	395.83	395.83	17,437.50	65,479.15	48,041.65	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	283,372.31	355,361.74	71,989.43	1,563,242.08	1,868,270.61	305,028.53	36	4,355,800.00	(2,792,557.92)	64
Purchased Power/Utility	12,754.53	55,333.28	42,578.75	156,413.34	276,666.40	120,253.06	24	664,000.00	(507,586.66)	76
Chemicals	28,561.16	21,666.66	(6,894.50)	103,108.41	108,333.30	5,224.89	40	260,000.00	(156,891.59)	60
Water Supplies	127,767.44	95,113.64	(32,653.80)	450,712.37	475,568.20	24,855.83	39	1,141,365.88	(690,653.51)	61
Water Other Services	45,020.33	18,733.29	(26,287.04)	235,664.80	93,666.45	(141,998.35)	105	224,800.00	10,864.80	-5
Rental Expense	0.00	4,166.66	4,166.66	38,988.76	20,833.30	(18,155.46)	78	50,000.00	(11,011.24)	22
Insurance Expense	17,343.55	3,250.00	(14,093.55)	96,640.18	55,562.50	(41,077.68)	82	117,625.00	(20,984.82)	18
Miscellaneous Expense	9,020.95	21,354.26	12,333.31	68,931.23	106,771.30	37,840.07	27	256,252.00	(187,320.77)	73
Transfers	1,235,023.89	0.00	(1,235,023.89)	2,032,652.59	0.00	(2,032,652.59)		0.00	2,032,652.59	
WRD Transfers	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Budget Variance Report

As Of: 05/31/2025

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
TOTAL EXPENSE	1,758,864.16	575,375.36	(1,183,488.80)	4,763,791.26	3,071,151.21	(1,692,640.05)	67	7,138,092.88	2,374,301.62	33
REVENUE OVER/(UNDER) EXPENDITURE	(1,676,457.06)	260,890.33	(1,937,347.39)	(76,683.54)	1,370,621.91	(1,447,305.45)		4,507,381.72	(9,332,668.50)	

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		0.00	0.00	
Interest Income	10,025.32	20,825.00	(10,799.68)	38,728.19	104,225.00	(65,496.81)	15	250,000.00	(211,271.81)	85
Non-Operating Income	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Transfers	924,239.82	0.00	924,239.82	114,593.05	0.00	114,593.05		0.00	114,593.05	
Unmetered Revenues	0.00	0.00	0.00	105.00	0.00	105.00		0.00	105.00	
Metered Revenues	895,768.44	853,598.27	42,170.17	4,399,494.48	4,297,644.18	101,850.30	40	10,992,553.00	(6,593,058.52)	60
LAC Revenue	29,397.56	23,788.80	5,608.76	147,218.24	119,713.95	27,504.29	45	329,375.00	(182,156.76)	55
Tap Fees	18,646.00	39,240.00	(20,594.00)	104,817.00	121,702.00	(16,885.00)	38	276,976.00	(172,159.00)	62
Penalties	5,113.20	5,451.65	(338.45)	27,059.49	27,284.43	(224.94)	41	65,446.00	(38,386.51)	59
Surcharges	29,829.58	98,276.33	(68,446.75)	219,778.25	491,083.24	(271,304.99)	19	1,176,207.00	(956,428.75)	81
Contract Revenues	51.88	0.00	51.88	103.76	0.00	103.76		0.00	103.76	
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	1,913,071.80	1,041,180.05	871,891.75	5,051,897.46	5,161,652.80	(109,755.34)	39	13,090,557.00	(8,038,659.54)	61
EXPENSE SUMMARY										
Interest Expense	1,903.55	3,120.16	(1,216.61)	27,767.33	79,113.85	(51,346.52)	28	100,955.00	(73,187.67)	72
Transfer to RDC	29,829.58	97,978.04	(68,148.46)	217,425.41	490,360.68	(272,935.27)	18	1,176,207.00	(958,781.59)	82
WRD Personal Service	243,896.82	295,612.91	(51,716.09)	1,338,316.15	1,535,795.27	(197,479.12)	37	3,605,093.00	(2,266,776.85)	63
WRD Purchased Utility	17,145.36	33,305.35	(16,159.99)	69,715.54	173,762.45	(104,046.91)	11	611,000.00	(541,284.46)	89
WRD Supplies	45,899.94	52,303.40	(6,403.46)	213,589.89	205,653.09	(7,936.80)	35	604,500.00	(390,910.11)	65
WRD Other Services & CHR	139,033.58	130,332.80	(8,700.78)	708,039.81	636,574.37	(71,465.44)	45	1,588,687.00	(880,647.19)	55
WRD Rental Expense	0.00	2,165.83	2,165.83	187.00	10,839.19	(10,652.19)	1	26,000.00	(25,813.00)	99
WRD Transportation Expense	6,607.13	5,165.16	(1,441.97)	23,337.18	24,426.64	(1,089.46)	38	62,000.00	(38,662.82)	62
WRD Insurance Expense	21,863.43	1,166.67	(20,696.76)	133,835.77	79,333.31	(54,502.46)	83	161,000.00	(27,164.23)	17
WRD Miscellaneous Expense	68,255.58	72,646.20	(4,390.62)	309,719.88	327,216.00	(17,496.12)	35	885,250.00	(575,530.12)	65
WRD Transfers	359,622.27	0.00	(359,622.27)	1,797,325.08	0.00	(1,797,325.08)		0.00	1,797,325.08	
TOTAL EXPENSE	934,057.24	693,796.52	(240,260.72)	4,839,259.04	3,563,074.85	(1,276,184.19)	55	8,820,692.00	3,981,432.96	45
REVENUE OVER/(UNDER) EXPENDITURE	979,014.56	347,383.53	631,631.03	212,638.42	1,598,577.95	(1,385,939.53)		4,269,865.00	(12,020,092.50)	

Fund: 6607 - WRD DR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET			
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Interest Income	3,407.70	2,082.50	1,325.20	13,299.53	10,422.50	2,877.03	53	25,000.00	(11,700.47)	47
Transfers	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Metered Revenues	90,810.15	81,598.20	9,211.95	440,024.40	414,371.00	25,653.40	42	1,054,300.00	(614,275.60)	58
Tap Fees	0.00	916.30	(916.30)	0.00	4,585.90	(4,585.90)	0	11,000.00	(11,000.00)	100
Penalties	478.64	982.94	(504.30)	2,899.31	4,919.42	(2,020.11)	25	11,800.00	(8,900.69)	75
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	94,696.49	85,579.94	9,116.55	456,223.24	434,298.82	21,924.42	41	1,102,100.00	(645,876.76)	59
EXPENSE SUMMARY										
WRD Supplies	11,981.62	8,354.99	(3,626.63)	33,179.84	41,815.07	8,635.23	33	100,300.00	(67,120.16)	67
WRD Other Services & CHR	46,188.47	32,262.26	(13,926.21)	162,043.55	161,464.18	(579.37)	42	387,300.00	(226,256.45)	58
WRD Rental Expense	42.50	124.95	82.45	42.50	625.35	582.85	3	1,500.00	(1,457.50)	97
WRD Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
WRD Miscellaneous Expense	2,274.42	2,507.33	232.91	5,568.09	12,548.69	6,980.60	18	30,100.00	(24,531.91)	82
WRD Transfers	29,722.40	0.00	(29,722.40)	148,820.60	0.00	(148,820.60)		0.00	148,820.60	
TOTAL EXPENSE	90,209.41	43,249.53	(46,959.88)	349,654.58	216,453.29	(133,201.29)	67	519,200.00	169,545.42	33
REVENUE OVER/(UNDER) EXPENDITURE	4,487.08	42,330.41	(37,843.33)	106,568.66	217,845.53	(111,276.87)		582,900.00	(815,422.18)	