

Water Metered Revenue YTD	
Budget YTD	\$ 677,359.99
Actual YTD	\$ 678,182.95
Budget (Under)/Over	\$ 822.96
Percentage (Under)/Over	0.12%

Water Revenue YTD	
Budget YTD	\$ 1,189,025.12
Actual YTD	\$ 1,208,162.64
Budget (Under)/Over	\$ 19,137.52
Percentage (Under)/Over	1.61%

Water Expenses YTD	
Budget YTD	\$ 777,748.61
Actual YTD	\$ 616,727.63
Budget (Under)/Over	\$ (161,020.98)
Percentage (Under)/Over	-20.70%

Water Metered Revenue January 2026	
Budgeted	\$ 677,359.99
Actual	\$ 678,182.95
Budget (Under)/Over	\$ 822.96
Percentage (Under)/Over	0.12%

Water Revenue January 2026	
Budgeted	\$ 1,189,025.12
Actual	\$ 1,208,162.64
Budget (Under)/Over	\$ 19,137.52
Percentage (Under)/Over	1.61%

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

Water Expenses January 2026	
Budgeted	\$ 777,748.61
Actual	\$ 616,727.63
Budget (Under)/Over	\$ (161,020.98)
Percentage (Under)/Over	-20.70%

Water Rec Metered Revenue YTD	
Budget YTD	\$ 925,018.61
Actual YTD	\$ 934,451.90
Budget (Under)/Over	\$ 9,433.29
Percentage (Under)/Over	1.02%

Water Rec Revenue YTD	
Budget YTD	\$ 1,013,299.27
Actual YTD	\$ 1,044,775.86
Budget (Under)/Over	\$ 31,476.59
Percentage (Under)/Over	3.11%

Water Rec Expenses YTD	
Budget YTD	\$ 1,336,270.94
Actual YTD	\$ 1,150,676.23
Budget (Under)/Over	\$ (185,594.71)
Percentage (Under)/Over	-13.89%

Water Rec Metered Revenue January 2026	
Budgeted	\$ 925,018.61
Actual	\$ 934,451.90
Budget (Under)/Over	\$ 9,433.29
Percentage (Under)/Over	1.02%

Water Rec Revenue January 2026	
Budgeted	\$ 1,013,299.27
Actual	\$ 1,044,775.86
Budget (Under)/Over	\$ 31,476.59
Percentage (Under)/Over	3.11%

*Adjusted for cont/grant in aid

Water Rec Expenses January 2026	
Budgeted	\$ 1,336,270.94
Actual	\$ 1,150,676.23
Budget (Under)/Over	\$ (185,594.71)
Percentage (Under)/Over	-13.89%

Damon Run Metered Revenue YTD	
Budget YTD	\$ 89,697.99
Actual YTD	\$ 97,243.47
Budget (Under)/Over	\$ 7,545.48
Percentage (Under)/Over	8.41%

Damon Run Revenue YTD	
Budget YTD	\$ 92,914.18
Actual YTD	\$ 103,895.55
Budget (Under)/Over	\$ 10,981.37
Percentage (Under)/Over	11.82%

Damon Run Expenses YTD	
Budget YTD	\$ 62,286.32
Actual YTD	\$ 61,690.70
Budget (Under)/Over	\$ (595.62)
Percentage (Under)/Over	-0.96%

Damon Run Metered Revenue January 2026	
Budgeted	\$ 89,697.99
Actual	\$ 97,243.47
Budget (Under)/Over	\$ 7,545.48
Percentage (Under)/Over	8.41%

Damon Run Revenue January 2026	
Budgeted	\$ 92,914.18
Actual	\$ 103,895.65
Budget (Under)/Over	\$ 10,981.47
Percentage (Under)/Over	11.82%

Damon Run Expenses January 2026	
Budgeted	\$ 62,286.32
Actual	\$ 61,690.70
Budget (Under)/Over	\$ (595.62)
Percentage (Under)/Over	-0.96%

** Adj for Transfers and Late Portage Bill



Valparaiso City Utilities, IN

VALPARAISO
CITY SERVICES

Budget Variance Report

As Of: 01/31/2026

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	TOTAL	REMAINING	%
REVENUE SUMMARY									
Interest Income	24,265.96	20,833.33	3,432.63	24,265.96	20,833.33	3,432.63	250,000.00	(225,734.04)	90
Metered Revenue	678,182.95	677,359.99	822.96	678,182.95	677,359.99	822.96	9,458,418.75	(8,780,235.80)	93
Fire Protection	393,011.42	365,001.25	28,010.17	393,011.42	365,001.25	28,010.17	1,361,373.62	(968,362.20)	71
Sales For Resale	13,147.73	13,254.03	(106.30)	13,147.73	13,254.03	(106.30)	193,220.41	(180,072.68)	93
Forfeited Discounts	1,751.89	1,464.99	286.90	1,751.89	1,464.99	286.90	17,885.04	(16,133.15)	90
Non-Operating Income	247,374.81	5,868.33	241,506.48	247,374.81	5,868.33	241,506.48	71,061.04	176,313.77	-248
Rental Income	14,554.82	14,320.00	234.82	14,554.82	14,320.00	234.82	171,840.00	(157,285.18)	92
Reimbursements	79,592.87	90,923.20	(11,330.33)	79,592.87	90,923.20	(11,330.33)	1,107,500.78	(1,027,907.91)	93
Transfers	82,650.73	0.00	82,650.73	82,650.73	0.00	82,650.73	0.00	82,650.73	
TOTAL REVENUE	1,534,533.18	1,189,025.12	345,508.06	1,534,533.18	1,189,025.12	345,508.06	12,631,299.64	(11,096,766.46)	88
EXPENSE SUMMARY									
Interest Expense	15,187.50	63,500.00	48,312.50	15,187.50	63,500.00	48,312.50	63,500.00	(48,312.50)	76
Transfer to RDC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Water Personal Service	395,726.21	418,964.72	23,238.51	395,726.21	418,964.72	23,238.51	4,285,536.65	(3,889,810.44)	91
Purchased Power/Utility	741.95	53,023.66	52,281.71	741.95	53,023.66	52,281.71	636,300.00	(635,558.05)	100
Chemicals	7,927.92	21,666.66	13,738.74	7,927.92	21,666.66	13,738.74	260,000.00	(252,072.08)	97
Water Supplies	98,306.71	93,874.03	(4,432.68)	98,306.71	93,874.03	(4,432.68)	1,126,800.00	(1,028,493.29)	91
Water Other Services	6,967.40	34,197.97	27,230.57	6,967.40	34,197.97	27,230.57	410,500.00	(403,532.60)	98
Rental Expense	15,550.00	4,166.66	(11,383.34)	15,550.00	4,166.66	(11,383.34)	50,000.00	(34,450.00)	69
Insurance Expense	61,114.93	67,416.66	6,301.73	61,114.93	67,416.66	6,301.73	141,000.00	(79,885.07)	57
Miscellaneous Expense	15,205.01	20,938.25	5,733.24	15,205.01	20,938.25	5,733.24	245,802.00	(230,596.99)	94
Transfers	235,696.82	0.00	(235,696.82)	235,696.82	0.00	(235,696.82)	0.00	235,696.82	
WRD Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Budget Variance Report

As Of: 01/31/2026

Fund: 6101 - WTR OPERATING FUND

	CURRENT MONTH			YEAR TO DATE			ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	TOTAL	REMAINING	%
TOTAL EXPENSE	852,424.45	777,748.61	(74,675.84)	852,424.45	777,748.61	(74,675.84)	7,219,438.65	6,367,014.20	88
REVENUE OVER/(UNDER) EXPENDITURE	682,108.73	411,276.51	270,832.22	682,108.73	411,276.51	270,832.22	5,411,860.99	(17,463,780.66)	

Budget Variance Report

Fund: 6201 - WRD OPERATING FUND

As Of: 01/31/2026

	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	13,800.26	20,833.33	(7,033.07)	13,800.26	20,833.33	(7,033.07)	6	250,000.00	(236,199.74)	94
Non-Operating Income	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Transfers	(82,650.73)	0.00	(82,650.73)	(82,650.73)	0.00	(82,650.73)		0.00	(82,650.73)	
Unmetered Revenues	44,241.96	0.00	44,241.96	44,241.96	0.00	44,241.96		0.00	44,241.96	
Metered Revenues	934,451.90	925,018.61	9,433.29	934,451.90	925,018.61	9,433.29	8	11,846,108.16	(10,911,656.26)	92
LAC Revenue	32,003.52	30,023.00	1,980.52	32,003.52	30,023.00	1,980.52	9	376,231.20	(344,227.68)	91
Tap Fees	13,033.00	31,372.00	(18,339.00)	13,033.00	31,372.00	(18,339.00)	4	303,697.38	(290,664.38)	96
Penalties	7,214.96	6,052.33	1,162.63	7,214.96	6,052.33	1,162.63	10	69,102.90	(61,887.94)	90
Surcharges	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Contract Revenues	30.26	0.00	30.26	30.26	0.00	30.26		0.00	30.26	
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	962,125.13	1,013,299.27	(51,174.14)	962,125.13	1,013,299.27	(51,174.14)	7	12,845,139.64	(11,883,014.51)	93
EXPENSE SUMMARY										
Interest Expense	16,647.66	65,592.50	48,944.84	16,647.66	65,592.50	48,944.84	19	88,500.00	(71,852.34)	81
Transfer to RDC	589,715.00	589,715.00	0.00	589,715.00	589,715.00	0.00	100	589,715.00	0.00	0
WRD Personal Service	327,920.82	346,185.39	18,264.57	327,920.82	346,185.39	18,264.57	9	3,630,894.71	(3,302,973.89)	91
WRD Purchased Utility	6,888.59	17,554.46	10,665.87	6,888.59	17,554.46	10,665.87	1	605,500.00	(598,611.41)	99
WRD Supplies	30,386.98	38,175.06	7,788.08	30,386.98	38,175.06	7,788.08	5	622,500.00	(592,113.02)	95
WRD Other Services & CHR	92,941.83	131,210.69	38,268.86	92,941.83	131,210.69	38,268.86	6	1,587,435.00	(1,494,493.17)	94
WRD Rental Expense	0.00	2,175.87	2,175.87	0.00	2,175.87	2,175.87	0	26,000.00	(26,000.00)	100
WRD Transportation Expense	94.99	5,601.66	5,506.67	94.99	5,601.66	5,506.67	0	67,000.00	(66,905.01)	100
WRD Insurance Expense	70,680.70	72,666.63	1,985.93	70,680.70	72,666.63	1,985.93	39	180,000.00	(109,319.30)	61
WRD Miscellaneous Expense	15,399.66	67,393.68	51,994.02	15,399.66	67,393.68	51,994.02	2	853,800.00	(838,400.34)	98
WRD Transfers	359,339.00	0.00	(359,339.00)	359,339.00	0.00	(359,339.00)		0.00	359,339.00	
TOTAL EXPENSE	1,510,015.23	1,336,270.94	(173,744.29)	1,510,015.23	1,336,270.94	(173,744.29)	18	8,251,344.71	6,741,329.48	82
REVENUE OVER/(UNDER) EXPENDITURE	(547,890.10)	(322,971.67)	(224,918.43)	(547,890.10)	(322,971.67)	(224,918.43)		4,593,794.93	(18,624,343.99)	

Budget Variance Report

As Of: 01/31/2026

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	3,166.25	2,083.33	1,082.92	3,166.25	2,083.33	1,082.92	13	25,000.00	(21,833.75)	87
Transfers	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Metered Revenues	97,243.47	89,697.99	7,545.48	97,243.47	89,697.99	7,545.48	9	1,136,050.11	(1,038,806.64)	91
Tap Fees	6,363.00	583.33	5,779.67	6,363.00	583.33	5,779.67	91	7,000.00	(637.00)	9
Penalties	(2,877.07)	549.53	(3,426.60)	(2,877.07)	549.53	(3,426.60)	-41	6,988.40	(9,865.47)	141
Other WRD Revenues	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	103,895.65	92,914.18	10,981.47	103,895.65	92,914.18	10,981.47	9	1,175,038.51	(1,071,142.86)	91
EXPENSE SUMMARY										
WRD Supplies	0.00	7,139.61	7,139.61	0.00	7,139.61	7,139.61	0	85,300.00	(85,300.00)	100
WRD Other Services & CHR	2,095.00	52,376.24	50,281.24	2,095.00	52,376.24	50,281.24	0	628,500.00	(626,405.00)	100
WRD Rental Expense	0.00	125.55	125.55	0.00	125.55	125.55	0	1,500.00	(1,500.00)	100
WRD Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
WRD Miscellaneous Expense	0.00	2,644.92	2,644.92	0.00	2,644.92	2,644.92	0	31,600.00	(31,600.00)	100
WRD Transfers	29,514.00	0.00	(29,514.00)	29,514.00	0.00	(29,514.00)		0.00	29,514.00	
TOTAL EXPENSE	31,609.00	62,286.32	30,677.32	31,609.00	62,286.32	30,677.32	4	746,900.00	715,291.00	96
REVENUE OVER/(UNDER) EXPENDITURE	72,286.65	30,627.86	41,658.79	72,286.65	30,627.86	41,658.79		428,138.51	(1,786,433.86)	

