

Lewes Board of Public Works		Statement of Revenue & Expenditure				Year To Date: October 31, 2018															
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
print date December 7, 2018		ELECTRIC				WATER				SEWER				STORMWATER				TOTAL			
		LastYear	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget	Last Year	Current Budget	Current Year	% Dev Budget
1	UTILITY SALES																				
1	RESIDENTIAL	\$ 2,485,749	\$ 2,280,318	\$ 2,571,950	12.79%	\$ 568,496	\$ 616,566	\$ 621,784	0.85%	\$ 1,277,218	\$ 1,357,755	\$ 1,325,992	(2.34)%	\$ 95,730	\$ 96,988	\$ 96,403	(0.60)%	\$ 4,427,193	\$ 4,351,628	\$ 4,616,130	6.08%
2	COMMERCIAL	\$ 794,937	\$ 765,247	\$ 807,266	5.49%	\$ 124,200	\$ 125,683	\$ 159,156	26.63%	\$ 142,729	\$ 146,053	\$ 138,864	(4.92)%	\$ 9,860	\$ 9,882	\$ 9,860	(0.02)%	\$ 1,071,726	\$ 1,046,865	\$ 1,115,166	6.52%
3	INDUSTRIAL	\$ 2,134,019	\$ 1,972,731	\$ 2,079,908	5.43%	\$ 254,455	\$ 246,658	\$ 285,486	15.74%	\$ 208,217	\$ 212,102	\$ 183,223	(13.62)%	\$ 4,060	\$ 4,072	\$ 4,060	(0.29)%	\$ 2,600,751	\$ 2,435,563	\$ 2,552,677	4.81%
4	MUNICIPAL	\$ 90,138	\$ 85,986	\$ 86,869	1.03%	\$ 6,865	\$ 7,061	\$ 7,685	8.84%	\$ 13,162	\$ 13,133	\$ 12,536	(4.54)%	\$ 910	\$ 910	\$ 910		\$ 111,076	\$ 107,090	\$ 108,000	0.85%
5	BOARD OF PUBLIC WORKS	\$ 179,280	\$ 174,056	\$ 210,556	20.97%	\$ 1,308	\$ 1,329	\$ 3,125	135.21%	\$ 2,459	\$ 2,478	\$ 2,375	(4.15)%	\$ 500	\$ 493	\$ 490	(0.59)%	\$ 183,547	\$ 178,355	\$ 216,546	21.41%
6	REVENUE OTHER	\$ 64,916	\$ 32,086	\$ 32,173	0.27%	\$ 151,833	\$ 105,002	\$ 146,140	39.18%	\$ 4,662	\$ 7,001	\$ 15,289	118.38%	\$ 1,712	\$ 1,168	\$ 1,954	67.29%	\$ 223,123	\$ 145,258	\$ 195,556	34.63%
7	TOTAL OPERATING REVENUES	\$ 5,749,040	\$ 5,310,425	\$ 5,788,722	9.01%	\$ 1,107,157	\$ 1,102,300	\$ 1,223,376	10.98%	\$ 1,648,448	\$ 1,738,522	\$ 1,678,280	(3.47)%	\$ 112,772	\$ 113,512	\$ 113,697	0.16%	\$ 8,617,416	\$ 8,264,759	\$ 8,804,075	6.53%
8	Operations Expenses																				
9	Purchased Power	\$ (3,835,468)	\$ (3,617,603)	\$ (4,423,630)	22.28%																
10	Wages and Salaries Benefits	\$ (243,299)	\$ (268,082)	\$ (264,687)	(1.27)%	\$ (209,562)	\$ (280,954)	\$ (244,305)	(13.04)%	\$ (38,415)	\$ (83,289)	\$ (39,779)	(52.24)%	\$ (4,269)	\$ (23,780)	\$ (1,172)	(95.07)%	\$ (495,543)	\$ (656,106)	\$ (549,943)	(16.18)%
11	Utilities	\$ (12,481)	\$ (11,631)	\$ (12,433)	6.90%	\$ (70,661)	\$ (62,840)	\$ (67,377)	7.22%	\$ (123,857)	\$ (118,858)	\$ (157,456)	32.47%	\$ (79)	\$ (58)	\$ (110)	88.13%	\$ (207,078)	\$ (193,386)	\$ (237,377)	22.75%
12	Repairs & Maintenance	\$ (93,928)	\$ (82,597)	\$ (56,248)	(31.90)%	\$ (101,354)	\$ (121,591)	\$ (132,478)	8.95%	\$ (169,955)	\$ (132,181)	\$ (167,882)	27.01%	\$ (5,084)	\$ (20,417)	\$ (5,690)	(72.13)%	\$ (370,321)	\$ (356,786)	\$ (362,299)	1.55%
13	Professional & Contractual Services	\$ (27,032)	\$ (14,584)	\$ (86,155)	490.76%	\$ (14,733)	\$ (29,167)	\$ (17,483)	(40.06)%	\$ (178,470)	\$ (179,146)	\$ (192,631)	7.53%	\$ (4,533)	\$ (5,250)	\$ (5,379)	2.46%	\$ (224,769)	\$ (228,147)	\$ (301,648)	32.22%
14	Other Supplies & Expense	\$ (23,876)	\$ (22,171)	\$ (27,242)	22.87%	\$ (15,430)	\$ (14,587)	\$ (20,170)	38.27%	\$ (11,398)	\$ (7,584)	\$ (14,762)	94.64%	\$ (3,124)	\$ (5,398)	\$ (3,399)	(37.02)%	\$ (53,828)	\$ (49,740)	\$ (65,573)	31.83%
15	Administrative	\$ (335,410)	\$ (365,212)	\$ (485,711)	32.99%	\$ (207,635)	\$ (231,861)	\$ (300,678)	29.68%	\$ (191,663)	\$ (215,192)	\$ (277,549)	28.98%	\$ (63,888)	\$ (66,676)	\$ (92,516)	38.76%	\$ (798,594)	\$ (878,940)	\$ (1,156,455)	31.57%
16	Bad Debt		\$ (1,750)		(100.00)%		\$ (583)		(100.00)%		\$ (583)		(61)		\$ (117)		(100.00)%		\$ (3,033)		(61)
17	Depreciation Expense	\$ (230,374)	\$ (258,654)	\$ (222,186)	(14.10)%	\$ (172,384)	\$ (170,686)	\$ (181,426)	6.29%	\$ (513,139)	\$ (508,083)	\$ (528,793)	4.08%	\$ (26,396)	\$ (25,258)	\$ (27,144)	7.47%	\$ (942,293)	\$ (962,681)	\$ (959,548)	(0.33)%
18	In Lieu of Franchise	\$ (284,103)	\$ (261,338)	\$ (287,865)	10.15%	\$ (51,811)	\$ (43,938)	\$ (55,456)	26.21%	\$ (82,177)	\$ (77,928)	\$ (82,760)	6.20%	\$ (5,552)	\$ (5,416)	\$ (5,587)	3.17%	\$ (423,642)	\$ (388,619)	\$ (431,668)	11.08%
19	TOTAL EXPENSES	\$ (5,085,970)	\$ (4,903,621)	\$ (5,866,158)	19.63%	\$ (843,570)	\$ (956,206)	\$ (1,019,373)	6.61%	\$ (1,309,073)	\$ (1,322,845)	\$ (1,461,674)	10.49%	\$ (112,923)	\$ (152,370)	\$ (140,998)	(7.46)%	\$ (7,351,537)	\$ (7,335,042)	\$ (8,488,202)	15.72%
20	OPERATING INCOME	\$ 663,069	\$ 406,804	\$ (77,435)	(119.04)%	\$ 263,587	\$ 146,094	\$ 204,004	39.64%	\$ 339,375	\$ 415,677	\$ 216,606	(47.89)%	\$ (151)	\$ (38,858)	\$ (27,301)	(29.74)%	\$ 1,265,879	\$ 929,717	\$ 315,873	(66.02)%
21	Non-Operating Revenues (Expenses)																				
22	Interest and Dividend Income (Expenses)	\$ 89,406	\$ 122,500	\$ 130,823	6.79%	\$ 75,989	\$ 52,500	\$ 83,425	58.91%	\$ 51,214	\$ 52,500	\$ 74,769	42.42%	\$ 17,030	\$ 11,667	\$ 24,919	113.59%	\$ 233,639	\$ 239,167	\$ 313,936	31.26%
23	Interest Expense (loan obligations)					\$ (1,612)	\$ (2,043)	\$ (15,347)	651.39%	\$ (107,102)	\$ (112,056)	\$ (98,751)	(11.87)%					\$ (108,714)	\$ (114,099)	\$ (114,099)	(0.00)%
24	Impact Fees	\$ 14,987	\$ 16,333	\$ 3,468	(78.77)%	\$ 75,431	\$ 35,000	\$ 78,842	125.26%	\$ 47,176	\$ 58,333	\$ 8,280	(85.81)%	\$ 2,893		\$ 250		\$ 140,487	\$ 109,667	\$ 90,840	(17.17)%
25	Gain/Loss on Sale of Assets	\$ (31,476)	\$ (24,500)	\$ (624)	(97.45)%	\$ (77,626)	\$ (70,000)	\$ (128,094)	82.99%	\$ (199)				\$ (66)				\$ (109,367)	\$ (94,500)	\$ (128,718)	36.21%
26	Grant Revenue		\$ 5,833		-100	\$ 16,236	\$ 14,583		(100.00)%	\$ 9,199	\$ 17,500	\$ 12,319	(29.60)%					\$ 25,435	\$ 37,917	\$ 12,319	(67.51)%
27	Change in market value	\$ 129,580		\$ (190,465)		\$ 80,216		\$ (117,907)		\$ 74,046		\$ (108,837)		\$ 24,682		\$ (36,279)		\$ 308,523		\$ (453,488)	
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 202,497	\$ 120,167	\$ (56,798)	(147.27)%	\$ 168,634	\$ 30,401	\$ (99,081)	(429.82)%	\$ 74,334	\$ 16,277	\$ (112,220)	(789.43)%	\$ 44,538	\$ 11,667	\$ (11,110)	(195.23)%	\$ 490,004	\$ 178,151	\$ (279,210)	(256.73)%
29	CHANGE IN NET ASSETS	\$ 865,566	\$ 526,971	\$ (134,234)	(125.47)%	\$ 432,221	\$ 176,135	\$ 104,923	(40.43)%	\$ 413,709	\$ 431,954	\$ 104,386	(75.83)%	\$ 44,387	\$ (27,191)	\$ (38,412)	41.27%	\$ 1,755,883	\$ 1,107,868	\$ 36,663	(96.69)%
for management use only - unaudited		15 - defined benefits contribution \$289,682																			