

Lewes Board of Public Works																					
Statement of Revenue & Expenditure August 2019																					
PRINT DATE: 8/20/19																					
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	
	ELECTRIC				WATER				SEWER				STORMWATER				TOTAL				
	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	Last Year	Current Budget	Current Year	% Dev Budget	
1	UTILITY SALES																				
1	RESIDENTIAL	\$ 516,626	\$ 506,712	\$ 525,446	3.70%	\$ 101,476	\$ 102,686	\$ 112,984	10.03%	\$ 206,645	\$ 245,777	\$ 227,985	(7.24)%	\$ 13,777	\$ 13,864	\$ 13,766	(0.71)%	\$ 838,524	\$ 869,039	\$ 880,182	1.28%
2	COMMERCIAL	\$ 149,896	\$ 146,844	\$ 139,572	(4.95)%	\$ 41,022	\$ 30,065	\$ 17,660	(41.26)%	\$ 23,024	\$ 21,679	\$ 25,349	16.93%	\$ 1,410	\$ 1,410	\$ 1,410		\$ 215,453	\$ 199,997	\$ 183,991	(8.00)%
3	INDUSTRIAL	\$ 351,507	\$ 328,548	\$ 368,518	12.17%	\$ 46,126	\$ 48,042	\$ 51,376	6.94%	\$ 29,214	\$ 36,113	\$ 32,646	(9.60)%	\$ 580	\$ 582	\$ 580	(0.29)%	\$ 427,426	\$ 413,284	\$ 453,121	9.64%
4	MUNICIPAL	\$ 12,751	\$ 13,418	\$ 10,702	(20.24)%	\$ 1,314	\$ 1,971	\$ 1,467	(25.55)%	\$ 2,301	\$ 2,735	\$ 2,464	(9.90)%	\$ 130	\$ 130	\$ 130		\$ 16,496	\$ 18,253	\$ 14,763	(19.12)%
5	BOARD OF PUBLIC WORKS	\$ 31,666	\$ 38,711	\$ 31,719	(18.06)%	\$ 283	\$ 416	\$ 181	(56.58)%	\$ 338	\$ 346	\$ 347	0.38%	\$ 70	\$ 70	\$ 70		\$ 32,356	\$ 39,543	\$ 32,317	(18.27)%
6	REVENUE OTHER	\$ 8,223	\$ 4,167	\$ 3,705	(11.09)%	\$ 14,879	\$ 15,834	\$ 19,250	21.57%	\$ 970	\$ 1,667	\$ 1,056	(36.62)%	\$ 323	\$ 333	\$ 284	(14.96)%	\$ 24,395	\$ 22,001	\$ 24,295	10.42%
7	TOTAL OPERATING REVENUES	\$ 1,070,768	\$ 1,038,401	\$ 1,079,663	3.97%	\$ 205,100	\$ 199,013	\$ 202,918	1.96%	\$ 262,492	\$ 308,316	\$ 289,848	(5.99)%	\$ 16,290	\$ 16,389	\$ 16,240	(0.91)%	\$ 1,554,651	\$ 1,562,119	\$ 1,588,669	1.70%
8	Operations Expenses																				
9	Purchased Power	\$ (731,939)	\$ (650,306)	\$ (644,475)	(0.90)%													\$ (731,939)	\$ (650,306)	\$ (644,475)	(0.90)%
10	Wages and Salaries Benefits	\$ (33,391)	\$ (38,383)	\$ (34,046)	(11.30)%	\$ (28,981)	\$ (38,133)	\$ (36,327)	(4.74)%	\$ (4,880)	\$ (10,203)	\$ (6,650)	(35.80)%	\$ (411)	\$ (3,229)	\$ (620)	(80.80)%	\$ (67,663)	\$ (89,949)	\$ (77,543)	(13.79)%
11	Utilities	\$ (1,800)	\$ (1,793)	\$ (2,212)	23.33%	\$ (10,506)	\$ (9,293)	\$ (10,273)	10.54%	\$ (22,727)	\$ (20,721)	\$ (23,153)	11.74%	\$ (4)	\$ (17)	\$ (55)	230.17%	\$ (35,037)	\$ (31,824)	\$ (35,693)	12.16%
12	Repairs & Maintenance	\$ (5,056)	\$ (11,466)	\$ (8,795)	(23.30)%	\$ (12,679)	\$ (17,442)	\$ (35,050)	100.95%	\$ (25,065)	\$ (25,870)	\$ (60,208)	142.74%	\$ (168)	\$ (1,000)		(100.00)%	\$ (42,968)	\$ (55,778)	\$ (104,053)	86.55%
13	Professional & Contractual Services	\$ (6,270)	\$ (5,417)	\$ (2,764)	(48.98)%	\$ (3,782)	\$ (2,917)	\$ (5,934)	103.46%	\$ (25,177)	\$ (27,073)	\$ (40,414)	49.28%	\$ (1,164)	\$ (750)	\$ (494)	(34.18)%	\$ (36,393)	\$ (36,156)	\$ (49,606)	37.20%
14	Other Supplies & Expense	\$ (8,509)	\$ (3,631)	\$ (4,649)	28.01%	\$ (2,352)	\$ (2,667)	\$ (2,524)	(5.37)%	\$ (1,660)	\$ (2,250)	\$ (2,228)	(0.98)%	\$ (532)	\$ (750)	\$ (743)	(1.01)%	\$ (13,052)	\$ (9,299)	\$ (10,143)	9.08%
15	Administrative	\$ (52,631)	\$ (62,086)	\$ (50,164)	(19.20)%	\$ (32,581)	\$ (39,737)	\$ (31,054)	(21.85)%	\$ (30,075)	\$ (37,351)	\$ (28,665)	(23.26)%	\$ (10,025)	\$ (10,658)	\$ (9,555)	(10.35)%	\$ (125,312)	\$ (149,832)	\$ (119,437)	(20.29)%
16	Bad Debt		\$ (208)		(100.00)%		\$ (83)		(100.00)%		\$ (83)		(100.00)%		\$ (17)		(100.00)%		\$ (392)		(100.00)%
17	Depreciation Expense	\$ (32,074)	\$ (32,283)	\$ (32,283)	(0.00)%	\$ (24,559)	\$ (24,384)	\$ (26,254)	7.67%	\$ (73,105)	\$ (75,852)	\$ (75,852)	0.00%	\$ (3,782)	\$ (3,981)	\$ (3,981)	0.00%	\$ (133,520)	\$ (136,500)	\$ (138,370)	1.37%
18	In Lieu of Franchise	\$ (53,135)	\$ (56,506)	\$ (53,798)	(4.79)%	\$ (9,779)	\$ (8,953)	\$ (9,183)	2.58%	\$ (13,076)	\$ (14,995)	\$ (14,440)	(3.70)%	\$ (798)	\$ (803)	\$ (798)	(0.62)%	\$ (76,788)	\$ (81,256)	\$ (78,219)	(3.74)%
19	TOTAL EXPENSES	\$ (924,804)	\$ (862,079)	\$ (833,184)	(3.35)%	\$ (125,220)	\$ (143,609)	\$ (156,599)	9.05%	\$ (195,765)	\$ (214,398)	\$ (251,510)	17.31%	\$ (16,884)	\$ (21,205)	\$ (16,245)	(23.39)%	\$ (1,262,673)	\$ (1,241,291)	\$ (1,257,538)	1.31%
20	OPERATING INCOME	\$ 145,964	\$ 176,322	\$ 246,479	39.79%	\$ 79,880	\$ 55,404	\$ 46,319	(16.40)%	\$ 66,727	\$ 93,918	\$ 38,338	(59.18)%	\$ (594)	\$ (4,816)	\$ (6)	(99.88)%	\$ 291,978	\$ 320,828	\$ 331,130	3.21%
21	Non-Operating Revenues (Expenses)																				
22	Interest and Dividend Income (Expenses)	\$ 18,223	\$ 19,167	\$ 18,744	(2.21)%	\$ 13,552	\$ 8,333	\$ 13,609	63.90%	\$ 10,427	\$ 8,333	\$ 10,724	28.68%	\$ 3,471	\$ 2,083	\$ 3,570	71.37%	\$ 45,673	\$ 37,917	\$ 46,646	23.02%
23	Interest Expense (loan obligations)									\$ (85,270)	\$ (76,709)	\$ (76,709)						\$ (85,270)	\$ (76,709)	\$ (76,709)	
24	Impact Fees	\$ 1,156	\$ 1,333		(100.00)%	\$ 25,595	\$ 6,250	\$ 17,638	182.21%	\$ 3,140	\$ 4,167	\$ 436	(89.53)%					\$ 29,892	\$ 11,750	\$ 18,074	53.82%
25	Gain/Loss on Sale of Assets	\$ 1,375	\$ (833)	\$ (970)	16.34%	\$ (2,939)	\$ (12,083)	\$ (26,626)	120.35%									\$ (1,565)	\$ (12,917)	\$ (27,595)	113.64%
26	Grant Revenue									\$ 2,290	\$ 3,308							\$ 2,290	\$ 3,308		
27	Change in market value	\$ 380		\$ 30,790		\$ 235		\$ 19,060		\$ 217	\$ 17,594			\$ 72		\$ 5,865		\$ 905		\$ 73,309	
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 21,134	\$ 19,667	\$ 48,564	146.93%	\$ 36,443	\$ 2,500	\$ 23,682	847.27%	\$ (69,195)	\$ (64,209)	\$ (44,647)	(30.47)%	\$ 3,544	\$ 2,083	\$ 9,435	352.88%	\$ (6,075)	\$ (39,959)	\$ 37,033	(192.68)%
29	CHANGE IN NET ASSETS	\$ 167,098	\$ 195,988	\$ 295,043	50.54%	\$ 116,323	\$ 57,904	\$ 70,001	20.89%	\$ (2,468)	\$ 29,709	\$ (6,309)	(121.24)%	\$ 2,950	\$ (2,733)	\$ 9,429	(445.08)%	\$ 283,903	\$ 280,868	\$ 368,163	31.08%
UNAUDITED FOR MANAGEMENT PURPOSE ONLY																					
line 12g maintenance on well houses																					
line 12k maintenance on all lift stations and muffin monster																					
line 13k of for whitmarsh for liftstations and muffin monster labor																					

