

Lewes Board of Public Works																				
Statement of Revenue & Expenditure September 2019																				
PRINT DATE 10/16/19																				
	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
UTILITY SALES																				
1 RESIDENTIAL	\$ 447,159	\$ 380,901	\$ 380,851	(0.01)%	\$ 96,197	\$ 89,617	\$ 99,566	11.10%	\$ 200,416	\$ 226,145	\$ 200,018	(11.55)%	\$ 13,796	\$ 13,864	\$ 13,768	(0.75)%	\$ 757,568	\$ 710,526	\$ 694,195	(2.30)%
2 COMMERCIAL	\$ 128,400	\$ 130,704	\$ 123,234	(5.72)%	\$ 38,215	\$ 25,880	\$ 16,378	(36.71)%	\$ 20,974	\$ 19,949	\$ 22,877	14.68%	\$ 1,420	\$ 1,410	\$ 1,400	(0.71)%	\$ 189,009	\$ 177,942	\$ 163,889	(7.90)%
3 INDUSTRIAL	\$ 327,821	\$ 314,703	\$ 325,109	3.31%	\$ 42,383	\$ 41,806	\$ 54,188	29.62%	\$ 27,569	\$ 28,765	\$ 31,616	9.91%	\$ 580	\$ 582	\$ 580	(0.29)%	\$ 398,353	\$ 385,856	\$ 411,493	6.64%
4 MUNICIPAL	\$ 14,055	\$ 13,696	\$ 10,984	(19.80)%	\$ 980	\$ 952	\$ 1,218	27.93%	\$ 2,066	\$ 1,824	\$ 2,179	19.45%	\$ 130	\$ 130	\$ 130		\$ 17,232	\$ 16,602	\$ 14,511	(12.59)%
5 BOARD OF PUBLIC WORKS	\$ 33,420	\$ 34,455	\$ 31,172	(9.53)%	\$ 329	\$ 315	\$ 231	(26.57)%	\$ 342	\$ 346	\$ 362	4.79%	\$ 70	\$ 70	\$ 70		\$ 34,161	\$ 35,186	\$ 31,835	(9.52)%
6 REVENUE OTHER	\$ 2,652	\$ 4,167	\$ 9,482	127.54%	\$ 71,668	\$ 15,834	\$ 90,293	470.26%	\$ 1,096	\$ 1,667	\$ 6,545	292.63%	\$ 365	\$ 333	\$ 945	183.28%	\$ 75,782	\$ 22,001	\$ 107,264	387.54%
7 TOTAL OPERATING REVENUES	\$ 953,507	\$ 878,626	\$ 880,832	0.25%	\$ 249,772	\$ 174,403	\$ 261,875	50.16%	\$ 252,464	\$ 278,695	\$ 263,597	(5.42)%	\$ 16,361	\$ 16,389	\$ 16,885	3.03%	\$ 1,472,105	\$ 1,348,113	\$ 1,423,188	5.57%
8 Operations Expenses																				
9 Purchased Power	\$ (551,509)	\$ (556,280)	\$ (490,192)	(11.88)%													\$ (551,509)	\$ (556,280)	\$ (490,192)	(11.88)%
10 Wages and Salaries Benefits	\$ (32,218)	\$ (38,383)	\$ (33,298)	(13.25)%	\$ (31,918)	\$ (38,133)	\$ (35,024)	(8.15)%	\$ (5,039)	\$ (10,203)	\$ (4,671)	(54.22)%		\$ (3,229)	\$ (176)	(94.55)%	\$ (69,175)	\$ (89,949)	\$ (73,169)	(18.65)%
11 Utilities	\$ (1,875)	\$ (1,793)	\$ (1,768)	(1.42)%	\$ (10,801)	\$ (9,293)	\$ (8,958)	(3.61)%	\$ (24,408)	\$ (20,721)	\$ (22,741)	9.75%		\$ (17)		(100.00)%	\$ (36,884)	\$ (31,824)	\$ (33,466)	5.16%
12 Repairs & Maintenance	\$ (11,537)	\$ (11,466)	\$ (2,612)	(77.22)%	\$ (21,165)	\$ (17,442)	\$ (15,838)	(9.20)%	\$ (29,768)	\$ (25,870)	\$ (34,273)	32.48%	\$ (169)	\$ (1,000)		(100.00)%	\$ (62,639)	\$ (55,778)	\$ (52,723)	(5.48)%
13 Professional & Contractual Services	\$ (3,933)	\$ (5,417)	\$ (138)	(97.45)%	\$ (2,345)	\$ (2,917)	\$ (788)	(73.00)%	\$ (23,850)	\$ (27,073)	\$ (36,230)	33.82%	\$ (722)	\$ (750)		(100.00)%	\$ (30,850)	\$ (36,156)	\$ (37,155)	2.76%
14 Other Supplies & Expense	\$ (2,657)	\$ (3,631)	\$ (1,284)	(64.63)%	\$ (2,446)	\$ (2,667)	\$ (1,031)	(61.34)%	\$ (1,312)	\$ (2,250)	\$ (661)	(70.64)%	\$ (377)	\$ (750)	\$ (158)	(78.97)%	\$ (6,802)	\$ (9,299)	\$ (3,134)	(66.30)%
15 Administrative	\$ (170,420)	\$ (62,086)	\$ (186,994)	201.19%	\$ (105,498)	\$ (39,737)	\$ (115,758)	191.31%	\$ (97,383)	\$ (37,351)	\$ (106,854)	186.08%	\$ (32,461)	\$ (10,658)	\$ (35,618)	234.19%	\$ (405,761)	\$ (149,832)	\$ (445,223)	197.15%
16 Bad Debt		\$ (208)	\$ (3,634)	1644.39%		\$ (83)		(100.00)%		\$ (83)		(100.00)%		\$ (17)		(100.00)%		\$ (392)	\$ (3,634)	827.86%
17 Depreciation Expense	\$ (33,330)	\$ (32,283)	\$ (33,675)	4.31%	\$ (34,727)	\$ (24,384)	\$ (26,892)	10.29%	\$ (89,584)	\$ (75,852)	\$ (76,507)	0.86%	\$ (4,976)	\$ (3,981)	\$ (4,886)	22.73%	\$ (162,617)	\$ (136,500)	\$ (141,960)	4.00%
18 In Lieu of Franchise	\$ (47,543)	\$ (42,476)	\$ (43,330)	2.01%	\$ (9,163)	\$ (7,813)	\$ (8,595)	10.01%	\$ (12,568)	\$ (13,797)	\$ (13,004)	(5.75)%	\$ (800)	\$ (803)	\$ (797)	(0.72)%	\$ (70,074)	\$ (64,889)	\$ (65,726)	1.29%
19 TOTAL EXPENSES	\$ (855,021)	\$ (754,023)	\$ (796,925)	5.69%	\$ (217,863)	\$ (142,470)	\$ (212,883)	49.42%	\$ (283,913)	\$ (213,200)	\$ (294,940)	38.34%	\$ (39,514)	\$ (21,205)	\$ (41,635)	96.35%	\$ (1,396,311)	\$ (1,130,897)	\$ (1,346,384)	19.05%
20 OPERATING INCOME	\$ 98,486	\$ 124,603	\$ 83,906	(32.66)%	\$ 31,910	\$ 31,933	\$ 48,992	53.42%	\$ (31,449)	\$ 65,496	\$ (31,344)	(147.86)%	\$ (23,153)	\$ (4,816)	\$ (24,750)	413.93%	\$ 75,794	\$ 217,216	\$ 76,804	(64.64)%
21 Non-Operating Revenues (Expenses)																				
22 Interest and Dividend Income (Expenses)	\$ 17,881	\$ 19,167	\$ 20,256	5.69%	\$ 13,334	\$ 8,333	\$ 14,540	74.48%	\$ 10,231	\$ 8,333	\$ 11,588	39.06%	\$ 3,406	\$ 2,083	\$ 3,858	85.20%	\$ 44,853	\$ 37,917	\$ 50,243	32.51%
23 Interest Expense (loan obligations)																				
24 Impact Fees		\$ 1,333	\$ 50,449	3683.68%	\$ 7,399	\$ 6,250	\$ 38,441	515.06%	\$ 248	\$ 4,167	\$ 59,707	1332.96%	\$ 250				\$ 7,897	\$ 11,750	\$ 148,597	1164.66%
25 Gain/Loss on Sale of Assets	\$ (175)	\$ (833)	\$ (302)	(63.76)%	\$ (101,724)	\$ (12,083)	\$ (9,991)	(17.32)%									\$ (101,899)	\$ (12,917)	\$ (10,293)	(20.31)%
26 Grant Revenue															\$ 58,000				\$ 58,000	
27 Change in market value	\$ (23,777)		\$ (5,509)		\$ (14,719)		\$ (3,410)		\$ (13,587)		\$ (3,148)		\$ (4,529)		\$ (1,049)		\$ (56,612)		\$ (13,116)	
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ (6,071)	\$ 19,667	\$ 64,894	229.97%	\$ (95,710)	\$ 2,500	\$ 39,580	1483.21%	\$ (3,108)	\$ 12,500	\$ 68,147	445.18%	\$ (873)	\$ 2,083	\$ 60,809	2818.84%	\$ (105,762)	\$ 36,750	\$ 233,431	535.19%
29 CHANGE IN NET ASSETS	\$ 92,415	\$ 144,270	\$ 148,801	3.14%	\$ (63,800)	\$ 34,433	\$ 88,572	157.23%	\$ (34,557)	\$ 77,996	\$ 36,803	(52.81)%	\$ (24,026)	\$ (2,733)	\$ 36,059	(1419.63)%	\$ (29,967)	\$ 253,966	\$ 310,235	22.16%
UNAUDITED FOR MANAGEMENT PURPOSE ONLY																				
2a 2018 known water leak in state park, repaired in fall																				
3a Hospital replaced water meter																				
6a water meter sales, Showfield and Harbor Point																				
15c/w/k's off to budget - annual pension contribution 2018 \$289,682.11 and 2019 \$326,544.00																				
16 c/s FY2017/2018 bad debt write off approved Aug Board Meeting																				
24q water impact fees for Showfield and Harbor Point																				
24k sewer impact fee for Harbor Point																				