

Lewes Board of Public Works																						
Statement of Revenue & Expenditure April 2020																						
PRINT DATE 5/20/20																						
	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	\$ 268,999	\$ 319,461	\$ 302,630	(5.27)%	\$ 60,867	\$ 69,100	\$ 72,201	4.49%	\$ 183,444	\$ 192,862	\$ 174,062	(9.75)%	\$ 13,766	\$ 13,864	\$ 13,840	(0.17)%	\$ 527,076	\$ 595,287	\$ 562,733	(5.47)%	
2	COMMERCIAL	\$ 89,724	\$ 110,888	\$ 80,609	(27.31)%	\$ 9,071	\$ 9,624	\$ 11,291	17.32%	\$ 16,486	\$ 16,030	\$ 14,657	(8.56)%	\$ 1,400	\$ 1,410	\$ 1,390	(1.42)%	\$ 116,681	\$ 137,952	\$ 107,948	(21.75)%	
3	INDUSTRIAL	\$ 241,784	\$ 272,926	\$ 246,265	(9.77)%	\$ 42,814	\$ 44,557	\$ 52,722	18.33%	\$ 24,445	\$ 22,687	\$ 23,267	2.56%	\$ 580	\$ 582	\$ 585	(2.87)%	\$ 309,623	\$ 340,751	\$ 322,819	(5.26)%	
4	MUNICIPAL	\$ 10,701	\$ 15,167	\$ 10,839	(28.53)%	\$ 437	\$ 201	\$ 430	113.74%	\$ 1,105	\$ 1,187	\$ 1,157	(2.56)%	\$ 130	\$ 130	\$ 155	19.23%	\$ 12,373	\$ 16,685	\$ 12,581	(24.60)%	
5	BOARD OF PUBLIC WORKS	\$ 31,036	\$ 35,834	\$ 29,885	(16.60)%	\$ 291	\$ 169	\$ 234	38.51%	\$ 379	\$ 353	\$ 279	(21.11)%	\$ 70	\$ 70	\$ 70		\$ 31,776	\$ 36,428	\$ 30,467	(16.36)%	
6	REVENUE OTHER	\$ 3,149	\$ 4,167	\$ 1,607	(61.43)%	\$ 7,906	\$ 15,834	\$ 14,657	(7.43)%	\$ 759	\$ 1,667	\$ 82	(95.11)%	\$ 253	\$ 333	\$ 4	(98.95)%	\$ 12,066	\$ 22,001	\$ 16,349	(25.69)%	
7	TOTAL OPERATING REVENUES	\$ 645,392	\$ 758,443	\$ 671,835	(11.42)%	\$ 121,387	\$ 139,485	\$ 151,535	8.64%	\$ 226,619	\$ 234,785	\$ 213,503	(9.06)%	\$ 16,199	\$ 16,389	\$ 16,024	(2.23)%	\$ 1,009,597	\$ 1,149,102	\$ 1,052,897	(8.37)%	
8	Operations Expenses																					
9	Purchased Power	\$ (397,399)	\$ (484,237)	\$ (352,881)	(27.13)%																	
10	Wages and Salaries Benefits	\$ (37,184)	\$ (38,383)	\$ (53,885)	40.39%	\$ (29,602)	\$ (38,133)	\$ (50,474)	32.36%	\$ (7,209)	\$ (10,203)	\$ (5,991)	(45.21)%	\$ (1,070)	\$ (3,229)	\$ (248)	(92.32)%	\$ (75,065)	\$ (89,948)	\$ (110,199)	22.51%	
11	Utilities	\$ (2,020)	\$ (1,793)	\$ (2,098)	16.97%	\$ (9,523)	\$ (9,293)	\$ (8,605)	(7.41)%	\$ (23,409)	\$ (20,721)	\$ (21,934)	5.86%	\$ (53)	\$ (17)	\$ (5)	(69.22)%	\$ (35,005)	\$ (31,824)	\$ (32,642)	2.57%	
12	Repairs & Maintenance	\$ (26,706)	\$ (11,466)	\$ (1,855)	(83.82)%	\$ (19,045)	\$ (17,442)	\$ (15,766)	(9.61)%	\$ (52,428)	\$ (25,870)	\$ (17,743)	(31.42)%	\$ (234)	\$ (1,000)		(100.00)%	\$ (98,414)	\$ (55,778)	\$ (35,363)	(36.60)%	
13	Professional & Contractual Services	\$ (1,699)	\$ (5,417)	\$ (13,606)	151.18%	\$ (993)	\$ (2,917)	\$ (687)	(76.44)%	\$ (32,704)	\$ (27,073)	\$ (103,240)	281.35%	\$ (306)	\$ (750)	\$ (149)	(80.11)%	\$ (35,702)	\$ (36,156)	\$ (117,682)	225.48%	
14	Other Supplies & Expense	\$ (2,391)	\$ (3,631)	\$ (5,709)	57.22%	\$ (2,877)	\$ (2,667)	\$ (3,229)	21.08%	\$ (1,816)	\$ (2,250)	\$ (3,006)	33.61%	\$ (1,671)	\$ (750)	\$ (994)	32.45%	\$ (8,755)	\$ (9,299)	\$ (12,939)	39.14%	
15	Administrative	\$ (58,441)	\$ (62,086)	\$ (120,855)	94.66%	\$ (36,178)	\$ (30,737)	\$ (74,815)	88.27%	\$ (33,395)	\$ (37,351)	\$ (69,060)	84.89%	\$ (11,132)	\$ (10,658)	\$ (23,020)	115.99%	\$ (139,145)	\$ (149,832)	\$ (287,749)	92.05%	
16	Bad Debt		\$ (208)		(100.00)%		\$ (83)		(100.00)%		\$ (83)		(100.00)%		\$ (17)		(100.00)%		\$ (392)		(100.00)%	
17	Depreciation Expense	\$ (32,283)	\$ (32,283)	\$ (33,675)	4.31%	\$ (26,254)	\$ (24,384)	\$ (26,892)	10.29%	\$ (75,852)	\$ (75,852)	\$ (76,507)	0.86%	\$ (3,981)	\$ (3,981)	\$ (4,886)	22.73%	\$ (138,370)	\$ (136,500)	\$ (141,960)	4.00%	
18	In Lieu of Franchise	\$ (32,093)	\$ (35,624)	\$ (33,511)	(5.93)%	\$ (6,041)	\$ (6,025)	\$ (6,844)	13.60%	\$ (11,290)	\$ (11,767)	\$ (10,671)	(9.31)%	\$ (797)	\$ (803)	\$ (801)	(0.22)%	\$ (50,221)	\$ (54,218)	\$ (51,827)	(4.41)%	
19	TOTAL EXPENSES	\$ (590,218)	\$ (675,129)	\$ (618,075)	(8.45)%	\$ (130,512)	\$ (140,681)	\$ (187,312)	33.15%	\$ (238,102)	\$ (211,169)	\$ (307,752)	45.74%	\$ (19,242)	\$ (21,205)	\$ (30,103)	41.96%	\$ (978,074)	\$ (1,048,184)	\$ (1,143,242)	9.07%	
20	OPERATING INCOME	\$ 55,175	\$ 83,314	\$ 53,760	(35.47)%	\$ (9,125)	\$ (1,196)	\$ (35,777)	2891.56%	\$ (11,483)	\$ 23,616	\$ (94,249)	(499.09)%	\$ (3,043)	\$ (4,816)	\$ (14,079)	192.36%	\$ 31,522	\$ 100,919	\$ (90,345)	(189.52)%	
21	Non-Operating Revenues (Expenses)																					
22	Interest and Dividend Income (Expenses)	\$ 18,467	\$ 19,167	\$ 16,329	(14.81)%	\$ 13,458	\$ 8,333	\$ 12,072	44.87%	\$ 10,566	\$ 8,333	\$ 10,535	26.42%	\$ 3,518	\$ 2,083	\$ 3,110	49.29%	\$ 46,010	\$ 37,917	\$ 42,046	10.89%	
23	Interest Expense/(loan obligations)	\$ (12,347)	\$ (10,500)	\$ (10,588)	0.842095238	\$ (8,644)	\$ (7,501)	\$ (7,528)	36.21%	\$ (20,604)	\$ (18,320)	\$ (18,815)	2.70%	\$ (2,352)	\$ (2,000)	\$ (2,017)	0.842	\$ (43,946)	\$ (38,321)	\$ (38,948)	1.64%	
24	Impact Fees	\$ 3,756	\$ 1,333	\$ 5,012	275.90%	\$ 14,603	\$ 6,250	\$ 10,966	75.45%	\$ 433	\$ 4,167	\$ 14,954	258.88%					\$ 18,792	\$ 11,750	\$ 30,931	163.24%	
25	Gain/Loss on Sale of Assets	\$ (414)	\$ (833)		(100.00)%	\$ (7,749)	\$ (12,983)		(100.00)%										\$ (8,162)	\$ (12,917)		(100.00)%
26	Grant Revenue						\$ 5,000	\$ 4,130	-17.3942	\$ 3,832	\$ 2,500		-100						\$ 3,832	\$ 7,500	\$ 4,130	(44.93)%
27	Change in market value	\$ 22,816		\$ 264,397		\$ 14,124		\$ 163,675		\$ 13,038		\$ 151,084		\$ 4,346		\$ 50,361			\$ 54,324		\$ 629,517	
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 32,279	\$ 9,167	\$ 275,150	2901.63%	\$ 25,793	\$ (1)	\$ 183,315	(20687203.47)%	\$ 7,266	\$ (3,320)	\$ 157,758	(4851.84)%	\$ 5,512	\$ 83	\$ 51,455	61645.75%	\$ 70,850	\$ 5,929	\$ 667,677	11160.88%	
29	CHANGE IN NET ASSETS	\$ 87,454	\$ 92,481	\$ 328,910	255.65%	\$ 16,667	\$ (1,197)	\$ 147,538	(12427.58)%	\$ (4,218)	\$ 20,296	\$ 63,509	212.91%	\$ 2,468	\$ (4,733)	\$ 37,375	(889.76)%	\$ 102,372	\$ 106,848	\$ 577,332	440.33%	
	10 Wages and Salaries Benefits 3 pay periods in April 2020 and wage increase for 2020																					
	13c Professional Service Electric Study																					
	13m Waste Water treatment plant installation of new trains (labor)																					
	15 Admin 3 pay periods in 2020, new software training, services and overtime																					

unaudited