Lewes Board of Public Works

## Statement of Revenue & Expenditure August 2020

PRINT DATE 9/17/20

| | | 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 | |
| | UTILITY SALES | | | | | | | | | | | | | | | | | | | | | |
| 1 | RESIDENTIAL | $ 525,446 | $ 497,588 | $ 523,925 | 5.29% | $ 112,984 | $ 100,632 | $ 116,260 | 15.53% | $ 225,607 | $ 227,661 | $ 239,961 | 5.40% | $ 13,766 | $ 13,865 | $ 13,905 | 0.29% | $ 877,803 | $ 839,746 | $ 894,052 | 6.47% | 1 |
| 2 | COMMERCIAL | $ 139,572 | $ 127,443 | $ 131,714 | 3.35% | $ 17,660 | $ 26,403 | $ 19,013 | -27.99% | $ 25,349 | $ 23,142 | $ 26,785 | 15.74% | $ 1,410 | $ 1,410 | $ 1,380 | -2.13% | $ 183,991 | $ 178,397 | $ 178,891 | 0.28% | 2 |
| 3 | INDUSTRIAL | $ 368,518 | $ 321,854 | $ 324,302 | 0.76% | $ 51,376 | $ 44,568 | $ 61,340 | 37.63% | $ 32,646 | $ 37,864 | $ 32,058 | -15.33% | $ 580 | $ 580 | $ 560 | -3.45% | $ 453,121 | $ 404,867 | $ 418,259 | 3.31% | 3 |
| 4 | MUNICIPAL | $ 10,702 | $ 11,981 | $ 9,224 | -23.01% | $ 1,467 | $ 1,865 | $ 1,432 | -23.24% | $ 2,464 | $ 2,706 | $ 2,229 | -17.63% | $ 130 | $ 130 | $ 145 | 11.54% | $ 14,763 | $ 16,682 | $ 13,029 | -21.89% | 4 |
| 5 | BOARD OF PUBLIC WORKS | $ 31,719 | $ 36,082 | $ 32,411 | -10.17% | $ 181 | $ 353 | $ 162 | -54.11% | $ 347 | $ 353 | $ 323 | -8.49% | $ 70 | $ 70 | $ 70 | 0.00% | $ 32,317 | $ 36,858 | $ 32,966 | -10.56% | 5 |
| 6 | REVENUE OTHER | $ 3,705 | $ 4,167 | $ 1,944 | -53.35% | $ 19,250 | $ 15,834 | $ 17,737 | 12.02% | $ 1,056 | $ 2,917 | $ 14,344 | 391.78% | $ 284 | $ 333 | $ - | -100.00% | $ 24,295 | $ 23,251 | $ 34,055 | 46.47% | 6 |
| 7 | TOTAL OPERTING REVENUES | $ 1,079,663 | $ 999,115 | $ 1,023,519 | 2.44% | $ 202,918 | $ 189,655 | $ 215,943 | 13.86% | $ 287,470 | $ 294,643 | $ 315,700 | 7.15% | $ 16,240 | $ 16,388 | $ 16,060 | -2.00% | $ 1,586,290 | $ 1,499,801 | $ 1,571,252 | 4.76% | 7 |
| 8 | Operations Expenses | | | | | | | | | | | | | | | | | | | | | 8 |
| 9 | Purchased Power | $ (644,475) | $ (611,536) | $ (645,894) | -5.62% | | | | | | | $ - | | | | | | $ (644,475) | $ (611,536) | $ (645,894) | -5.62% | 9 |
| 10 | Wages and Salaries Benefits | $ (33,525) | $ (45,216) | $ (38,461) | 14.94% | $ (36,945) | $ (47,050) | $ (42,707) | 9.23% | $ (6,695) | $ (11,898) | $ (6,018) | 49.42% | $ (620) | $ (1,000) | | 100.00% | $ (74,449) | $ (105,164) | $ (83,042) | 21.04% | 10 |
| 11 | Utilities | $ (2,212) | $ (1,850) | $ (2,162) | -16.89% | $ (10,273) | $ (8,290) | $ (9,335) | -12.60% | $ (23,153) | $ (21,550) | $ (23,784) | -10.37% | $ (55) | $ (17) | $ (5) | 69.23% | $ (35,693) | $ (31,706) | $ (35,286) | -11.29% | 11 |
| 12 | Repairs & Maintenance | $ (8,795) | $ (16,382) | $ (9,303) | 43.21% | $ (35,285) | $ (18,997) | $ (12,093) | 36.34% | $ (60,443) | $ (30,492) | $ (22,221) | 27.12% | $ (274) | $ (1,250) | $ (622) | 50.27% | $ (103,990) | $ (67,121) | $ (44,239) | 34.09% | 12 |
| 13 | Proffesional & Contractual Services | $ (2,764) | $ (4,583) | $ (1,251) | 72.72% | $ (5,934) | $ (2,917) | $ (1,467) | 49.70% | $ (40,414) | $ (36,667) | $ (6,647) | 81.87% | $ (494) | $ (750) | $ (205) | 72.63% | $ (49,606) | $ (44,917) | $ (9,570) | 78.69% | 13 |
| 14 | Other Supplies & Expense | $ (4,693) | $ (2,501) | $ (2,377) | 4.94% | $ (2,912) | $ (2,126) | $ (1,704) | 19.85% | $ (2,228) | $ (2,250) | $ (65,205) | -2797.38% | $ (743) | $ (750) | $ (344) | 54.13% | $ (10,575) | $ (7,627) | $ (69,630) | -812.94% | 14 |
| 15 | Administrative | $ (51,548) | $ (66,253) | $ (49,304) | 25.58% | $ (31,911) | $ (41,859) | $ (30,521) | 27.09% | $ (29,456) | $ (37,351) | $ (28,174) | 24.57% | $ (9,819) | $ (9,241) | $ (9,391) | -1.62% | $ (122,734) | $ (154,704) | $ (117,390) | 24.12% | 15 |
| 16 | Bad Debt | $ - | $ (208) | $ 1,093 | | $ - | $ (83) | $ (326) | | $ - | $ (83) | $ (721) | | $ - | $ (17) | $ (45) | -169.95% | $ - | $ (392) | $ 1 | | 16 |
| 17 | Depreciation Expense | $ (39,242) | $ (33,671) | $ (34,420) | -2.22% | $ (29,445) | $ (28,955) | $ (27,264) | 5.84% | $ (79,129) | $ (76,504) | $ (80,287) | -4.95% | $ (8,506) | $ (4,757) | $ (4,985) | -4.79% | $ (156,322) | $ (143,888) | $ (146,956) | -2.13% | 17 |
| 18 | In Lieu of Franchise | $ (53,798) | $ (54,609) | $ (50,110) | 8.24% | $ (9,183) | $ (8,516) | $ (9,926) | -16.56% | $ (14,440) | $ (14,235) | $ (14,073) | 1.14% | $ (798) | $ (803) | $ (804) | -0.16% | $ (78,219) | $ (78,162) | $ (74,912) | 4.16% | 18 |
| 19 | TOTAL EXPENSES | $ (841,051) | $ (836,810) | $ (832,188) | 0.55% | $ (161,886) | $ (158,791) | $ (135,343) | 14.77% | $ (255,958) | $ (231,030) | $ (247,131) | -6.97% | $ (21,308) | $ (18,585) | $ (16,401) | 11.75% | $ (1,276,062) | $ (1,245,217) | $ (1,226,920) | 1.47% | 19 |
| 20 | OPERATING INCOME | $ 238,611 | $ 162,305 | $ 191,331 | 17.88% | $ 41,032 | $ 30,864 | $ 80,600 | 161.15% | $ 31,512 | $ 63,612 | $ 68,569 | 7.79% | $ (5,068) | $ (2,197) | $ (341) | 84.46% | $ 310,228 | $ 254,584 | $ 344,333 | 35.25% | 20 |
| 21 | Non-Operating Revenues (Expenses) | | | | | | | | | | | | | | | | | | | | | 21 |
| 22 | Interest and Dividend Income (Expenses) | $ 18,744 | $ 19,167 | $ 15,436 | -19.46% | $ 13,609 | $ 8,750 | $ 11,499 | 31.41% | $ 10,724 | $ 8,333 | $ 9,933 | 19.20% | $ 3,570 | $ 2,083 | $ 2,940 | 41.13% | $ 46,646 | $ 38,333 | $ 39,808 | 3.85% | 22 |
| 23 | Interest Expense(loan obligations) | $ - | | $ - | | $ - | $ - | $ - | | $ (76,709) | $ (68,839) | $ (67,934) | | | | | | $ (76,709) | $ (68,839) | $ (67,934) | | 23 |
| 24 | Impact Fees | $ - | $ 2,917 | $ 10,606 | 263.63% | $ 17,638 | $ 5,833 | $ 29,470 | 405.19% | $ 2,815 | $ 4,167 | $ 38,518 | 824.44% | | | | | $ 20,453 | $ 12,917 | $ 78,594 | 508.47% | 24 |
| 25 | Gain/Loss on Sale of Assets | $ (970) | $ (833) | $ - | | $ (26,625) | $ (12,083) | $ - | | | $ - | $ - | | | | | | $ (27,595) | $ (12,917) | $ - | | 25 |
| 26 | Grant Revenue | $ - | | $ - | | $ - | $ 5,000 | $ - | -100.00% | | $ - | $ - | | | | | | $ 600 | $ 0 | $ 750 | | 26 |
| 27 | Change in market value | $ 30,790 | | $ 29,604 | | $ (19,060) | $ - | $ 18,326 | | $ 17,594 | $ - | $ 16,916 | | $ 5,865 | | $ 5,639 | | $ 73,309 | $ - | $ 70,485 | | 27 |
| 28 | NET NON-OPERATING REVENUES (EXPENSES) | $ 48,564 | $ 21,250 | $ 55,646 | 161.86% | $ (14,439) | $ 7,500 | $ 59,294 | 690.59% | $ (45,577) | $ (56,339) | $ (2,566) | 95.45% | $ 9,435 | $ 2,083 | $ 8,579 | 311.79% | $ 36,704 | $ (30,506) | $ 121,703 | 498.95% | 28 |
| 29 | CHANGE IN NET ASSETS | $ 287,175 | $ 183,555 | $ 246,977 | 34.55% | $ 26,593 | $ 38,364 | $ 139,895 | 264.65% | $ (14,065) | $ 7,273 | $ 66,003 | 807.50% | $ 4,367 | $ (113) | $ 8,238 | 7358.61% | $ 346,932 | $ 224,078 | $ 466,036 | 107.98% | 29 |

**1f Irrigation usage Harbor Point