

Lewes Board of Public Works																						
Statement of Revenue & Expenditure February 2021																						
PRINT DATE 3/22/21																						
	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	\$ 368,510	\$ 476,487	\$ 484,745	1.73%	\$ 66,728	\$ 65,000	\$ 68,548	5.46%	\$ 185,858	\$ 177,182	\$ 201,045	13.47%	\$ 13,835	\$ 13,865	\$ 13,910	0.32%	\$ 634,931	\$ 732,534	\$ 768,248	4.88%	1
2	COMMERCIAL	\$ 116,494	\$ 121,206	\$ 122,193	0.81%	\$ 10,268	\$ 8,891	\$ 9,952	11.94%	\$ 16,187	\$ 15,478	\$ 16,233	4.88%	\$ 1,390	\$ 1,410	\$ 1,390	-1.42%	\$ 144,338	\$ 146,985	\$ 149,768	1.89%	2
3	INDUSTRIAL	\$ 260,487	\$ 304,690	\$ 267,524	-12.20%	\$ 49,788	\$ 33,113	\$ 56,680	71.17%	\$ 25,992	\$ 23,027	\$ 19,901	-13.57%	\$ 580	\$ 580	\$ 540	-6.90%	\$ 336,847	\$ 361,410	\$ 344,645	-4.64%	3
4	MUNICIPAL	\$ 13,990	\$ 17,045	\$ 13,508	-20.75%	\$ 404	\$ 281	\$ 553	96.62%	\$ 1,020	\$ 1,150	\$ 1,394	21.17%	\$ 130	\$ 130	\$ 145	11.54%	\$ 15,543	\$ 18,606	\$ 15,599	-16.16%	4
5	BOARD OF PUBLIC WORKS	\$ 35,405	\$ 41,062	\$ 39,448	-3.93%	\$ 153	\$ 312	\$ 598	91.64%	\$ 336	\$ 359	\$ 323	-10.21%	\$ 70	\$ 70	\$ 70	0.00%	\$ 35,964	\$ 41,804	\$ 40,439	-3.27%	5
6	REVENUE OTHER	\$ 5,603	\$ 4,167	\$ 5,306	27.34%	\$ 18,114	\$ 15,834	\$ 36,064	127.77%	\$ 596	\$ 2,917	\$ 98	-96.63%	\$ 199	\$ 333	\$ 33	-90.17%	\$ 24,511	\$ 23,251	\$ 41,502	78.49%	6
7	TOTAL OPERATING REVENUES	\$ 800,489	\$ 964,657	\$ 932,724	-3.31%	\$ 145,454	\$ 123,431	\$ 172,395	39.67%	\$ 229,988	\$ 220,113	\$ 238,994	8.58%	\$ 16,204	\$ 16,388	\$ 16,088	-1.83%	\$ 1,192,135	\$ 1,324,589	\$ 1,360,201	2.69%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (536,131)	\$ (580,465)	\$ (600,827)	-3.51%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (536,131)	\$ (580,465)	\$ (600,827)	-3.51%	9
10	Wages and Salaries Benefits	\$ (36,529)	\$ (45,216)	\$ (43,663)	3.43%	\$ (38,864)	\$ (47,050)	\$ (41,334)	12.15%	\$ (6,381)	\$ (11,898)	\$ (2,138)	82.03%	\$ (496)	\$ (1,000)	\$ (816)	18.44%	\$ (82,270)	\$ (105,164)	\$ (87,951)	16.37%	10
11	Utilities	\$ (2,556)	\$ (1,850)	\$ (2,331)	-26.03%	\$ (11,383)	\$ (8,290)	\$ (14,300)	-72.51%	\$ (24,084)	\$ (21,550)	\$ (29,734)	-37.98%	\$ (4)	\$ (17)	\$ -	100.00%	\$ (38,028)	\$ (31,706)	\$ (46,366)	-46.24%	11
12	Repairs & Maintenance	\$ (55)	\$ (16,382)	\$ (948)	94.21%	\$ (13,413)	\$ (18,997)	\$ (16,409)	13.62%	\$ (38,065)	\$ (30,492)	\$ (27,740)	9.02%	\$ (122)	\$ (1,250)	\$ -	100.00%	\$ (51,654)	\$ (67,121)	\$ (45,097)	32.81%	12
13	Professional & Contractual Services	\$ (1,499)	\$ (4,583)	\$ (1,781)	61.14%	\$ (3,214)	\$ (2,917)	\$ (1,103)	62.19%	\$ (36,868)	\$ (36,667)	\$ (50,172)	-36.83%	\$ (262)	\$ (750)	\$ (339)	54.76%	\$ (41,842)	\$ (44,917)	\$ (53,395)	-18.87%	13
14	Other Supplies & Expense	\$ (2,581)	\$ (2,501)	\$ (6,294)	-151.68%	\$ (2,333)	\$ (2,126)	\$ (7,529)	-254.23%	\$ (1,120)	\$ (2,250)	\$ (1,175)	47.79%	\$ (373)	\$ (750)	\$ (157)	79.07%	\$ (6,407)	\$ (7,627)	\$ (15,155)	-98.70%	14
15	Administrative	\$ (50,120)	\$ (66,253)	\$ (46,313)	30.10%	\$ (31,027)	\$ (41,859)	\$ (28,670)	31.51%	\$ (28,640)	\$ (37,351)	\$ (26,465)	29.15%	\$ (9,547)	\$ (9,241)	\$ (8,821)	4.54%	\$ (119,334)	\$ (154,704)	\$ (110,269)	28.72%	15
16	Bad Debt	\$ -	\$ (208)	\$ (2,364)	-1034.50%	\$ (154)	\$ (83)	\$ -	100.00%	\$ -	\$ (83)	\$ -	100.00%	\$ -	\$ (17)	\$ (0)	99.94%	\$ (154)	\$ (392)	\$ (2,364)	-503.46%	16
17	Depreciation Expense	\$ (33,675)	\$ (33,671)	\$ (31,472)	6.53%	\$ (26,892)	\$ (28,955)	\$ (24,485)	15.44%	\$ (76,507)	\$ (76,504)	\$ (105,091)	-37.37%	\$ (4,886)	\$ (4,757)	\$ (3,340)	29.78%	\$ (141,960)	\$ (143,888)	\$ (164,389)	-14.25%	17
18	In Lieu of Franchise	\$ (39,750)	\$ (52,294)	\$ (46,413)	11.25%	\$ (6,601)	\$ (5,500)	\$ (6,940)	-26.17%	\$ (11,470)	\$ (11,078)	\$ (10,562)	4.66%	\$ (800)	\$ (803)	\$ (803)	0.00%	\$ (58,622)	\$ (69,675)	\$ (64,717)	7.12%	18
19	TOTAL EXPENSES	\$ (702,896)	\$ (803,423)	\$ (782,405)	2.62%	\$ (133,881)	\$ (155,776)	\$ (140,770)	9.63%	\$ (223,134)	\$ (227,874)	\$ (253,077)	-11.06%	\$ (16,490)	\$ (18,585)	\$ (14,277)	23.18%	\$ (1,076,402)	\$ (1,205,658)	\$ (1,190,529)	1.25%	19
20	OPERATING INCOME	\$ 97,593	\$ 161,235	\$ 150,319	-6.77%	\$ 11,573	\$ (32,345)	\$ 31,625	197.77%	\$ 6,854	\$ (7,761)	\$ (14,083)	-81.46%	\$ (287)	\$ (2,197)	\$ 1,811	182.44%	\$ 115,733	\$ 118,931	\$ 169,671	42.66%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 17,511	\$ 19,167	\$ 12,303	-35.81%	\$ 12,826	\$ 8,750	\$ 9,483	8.37%	\$ 11,215	\$ 8,333	\$ 8,129	-2.45%	\$ 3,335	\$ 2,083	\$ 2,343	12.48%	\$ 44,888	\$ 38,333	\$ 32,258	-15.85%	22
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (72,349)	\$ (63,463)	\$ (63,463)		\$ -	\$ -	\$ -		\$ (72,349)	\$ (63,463)	\$ (63,463)	0.00%	23
24	Impact Fees	\$ 2,700	\$ 2,917	\$ 1,350	-53.71%	\$ 12,459	\$ 5,833	\$ 10,443	79.02%	\$ 16,231	\$ 4,167	\$ 2,180	-47.68%	\$ -	\$ -	\$ -		\$ 31,390	\$ 12,917	\$ 13,973	8.17%	24
25	Gain/Loss on Sale of Assets	\$ (175)	\$ (833)	\$ (1,102)		\$ (22,459)	\$ (12,083)	\$ (15,385)		\$ -	\$ -	\$ (4,833)		\$ -	\$ -	\$ (210)		\$ (22,634)	\$ (12,917)	\$ (21,530)	-66.68%	25
26	Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 5,000	\$ -	-100.00%	\$ 90,000	\$ 2,500	\$ -	-100.00%	\$ -	\$ -	\$ -		\$ 90,000	\$ 7,500	\$ -	-100.00%	26
27	Change in market value	\$ (98,598)	\$ -	\$ 740		\$ (61,037)	\$ -	\$ 458		\$ (56,342)	\$ -	\$ 423		\$ (18,781)	\$ -	\$ 141		\$ (234,757)	\$ -	\$ 1,762		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (78,562)	\$ 21,250	\$ 13,291	-37.45%	\$ (58,210)	\$ 7,500	\$ 4,999	-33.35%	\$ (11,244)	\$ (48,463)	\$ (57,565)	-18.78%	\$ (15,445)	\$ 2,083	\$ 2,275	9.18%	\$ (163,461)	\$ (17,630)	\$ (37,000)	-109.87%	28
29	CHANGE IN NET ASSETS	\$ 19,030	\$ 182,485	\$ 163,610	-10.34%	\$ (46,637)	\$ (24,845)	\$ 36,624	247.41%	\$ (4,390)	\$ (56,224)	\$ (71,648)	-27.43%	\$ (15,732)	\$ (113)	\$ 4,086	3699.89%	\$ (47,729)	\$ 101,301	\$ 132,671	30.97%	29