

Lewes Board of Public Works																					
Statement of Revenue & Expenditure APRIL 2021																					
PRINT DATE 5/25/21																					
	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	\$ 302,630	\$ 310,511	\$ 301,585	-2.87%	\$ 72,201	\$ 71,781	\$ 74,058	3.17%	\$ 174,062	\$ 183,293	\$ 209,894	14.51%	\$ 13,840	\$ 13,975	\$ 13,930	-0.32%	\$ 562,733	\$ 579,559	\$ 599,468	3.44%	1
2 COMMERCIAL	\$ 80,609	\$ 98,162	\$ 97,932	-0.23%	\$ 11,291	\$ 7,947	\$ 12,950	62.96%	\$ 14,657	\$ 16,855	\$ 19,968	18.47%	\$ 1,390	\$ 1,390	\$ 1,390	0.00%	\$ 107,948	\$ 124,354	\$ 132,241	6.34%	2
3 INDUSTRIAL	\$ 246,265	\$ 267,365	\$ 251,738	-5.84%	\$ 52,722	\$ 42,992	\$ 55,040	28.02%	\$ 23,267	\$ 23,787	\$ 21,244	-10.69%	\$ 565	\$ 555	\$ 540	-2.70%	\$ 322,819	\$ 334,699	\$ 328,562	-1.83%	3
4 MUNICIPAL	\$ 10,839	\$ 10,604	\$ 10,258	-3.27%	\$ 430	\$ 201	\$ 518	157.13%	\$ 1,157	\$ 1,239	\$ 1,335	7.75%	\$ 155	\$ 130	\$ 145	11.54%	\$ 12,581	\$ 12,175	\$ 12,256	0.67%	4
5 BOARD OF PUBLIC WORKS	\$ 29,885	\$ 32,732	\$ 33,536	2.46%	\$ 234	\$ 145	\$ 1,376	850.27%	\$ 279	\$ 369	\$ 323	-12.43%	\$ 70	\$ 70	\$ 70	0.00%	\$ 30,467	\$ 33,316	\$ 35,304	5.97%	5
6 REVENUE OTHER	\$ 1,607	\$ 3,333	\$ 6,620	98.59%	\$ 14,657	\$ 15,833	\$ 36,215	128.73%	\$ 82	\$ 2,917	\$ 9,998	242.78%	\$ 4	\$ 33	\$ 301	801.98%	\$ 16,349	\$ 22,117	\$ 53,134	140.24%	6
7 TOTAL OPERATING REVENUES	\$ 671,835	\$ 722,707	\$ 701,669	-2.91%	\$ 151,535	\$ 138,899	\$ 180,157	29.70%	\$ 213,503	\$ 228,459	\$ 262,763	15.02%	\$ 16,024	\$ 16,153	\$ 16,376	1.38%	\$ 1,052,897	\$ 1,106,219	\$ 1,160,964	4.95%	7
8 Operations Expenses																					8
9 Purchased Power	\$ (373,876)	\$ (445,848)	\$ (415,152)	6.88%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (373,876)	\$ (445,848)	\$ (415,152)	6.88%	9
10 Wages and Salaries Benefits	\$ (53,909)	\$ (56,882)	\$ (61,339)	-7.84%	\$ (50,620)	\$ (45,382)	\$ (50,076)	-10.34%	\$ (5,619)	\$ (10,231)	\$ (1,833)	82.09%	\$ (248)	\$ (1,667)	\$ -	100.00%	\$ (110,397)	\$ (114,161)	\$ (113,247)	0.80%	10
11 Utilities	\$ (2,098)	\$ (2,208)	\$ (1,903)	13.80%	\$ (8,605)	\$ (8,873)	\$ (9,623)	-8.46%	\$ (22,329)	\$ (22,412)	\$ (25,871)	-15.44%	\$ (5)	\$ (17)	\$ -	100.00%	\$ (33,037)	\$ (33,510)	\$ (37,398)	-11.60%	11
12 Repairs & Maintenance	\$ (1,855)	\$ (13,219)	\$ (2,103)	84.09%	\$ (17,598)	\$ (17,974)	\$ (17,547)	2.37%	\$ (17,743)	\$ (28,393)	\$ (31,488)	-10.90%	\$ -	\$ (1,250)	\$ -	100.00%	\$ (37,195)	\$ (60,835)	\$ (51,137)	15.94%	12
13 Professional & Contractual Services	\$ (13,606)	\$ (7,083)	\$ (17,038)	-140.53%	\$ (687)	\$ (3,333)	\$ (10,642)	-219.26%	\$ (103,240)	\$ (52,274)	\$ (59,470)	-13.77%	\$ (149)	\$ (417)	\$ (3,245)	-678.88%	\$ (117,682)	\$ (63,107)	\$ (90,395)	-43.24%	13
14 Other Supplies & Expense	\$ (5,772)	\$ (2,083)	\$ (4,692)	-125.20%	\$ (3,304)	\$ (2,042)	\$ (2,239)	-9.65%	\$ (3,703)	\$ (1,750)	\$ (1,355)	22.58%	\$ (994)	\$ -	\$ (452)	-452.00%	\$ (13,773)	\$ (5,875)	\$ (8,737)	-48.71%	14
15 Administrative	\$ (122,434)	\$ (64,794)	\$ (59,413)	8.30%	\$ (75,792)	\$ (40,818)	\$ (36,780)	9.89%	\$ (69,962)	\$ (37,785)	\$ (33,950)	10.15%	\$ (23,321)	\$ (8,741)	\$ (11,317)	-29.46%	\$ (291,509)	\$ (152,138)	\$ (141,460)	7.02%	15
16 Bad Debt	\$ -	\$ (678)	\$ (5,214)	-668.67%	\$ -	\$ (495)	\$ (21)	95.81%	\$ -	\$ (550)	\$ (50)	90.91%	\$ -	\$ (110)	\$ (5)	95.45%	\$ -	\$ (1,833)	\$ (5,290)	-188.54%	16
17 Depreciation Expense	\$ (33,675)	\$ (34,756)	\$ (32,691)	5.94%	\$ (26,892)	\$ (27,530)	\$ (25,486)	7.43%	\$ (76,507)	\$ (81,072)	\$ (89,884)	-10.87%	\$ (4,886)	\$ (5,034)	\$ (3,573)	29.02%	\$ (141,960)	\$ (148,392)	\$ (151,634)	-2.19%	17
18 In Lieu of Franchise	\$ (33,511)	\$ (34,015)	\$ (34,830)	-2.40%	\$ (6,844)	\$ (5,959)	\$ (7,382)	-23.89%	\$ (10,671)	\$ (11,393)	\$ (11,344)	0.43%	\$ (801)	\$ (807)	\$ (804)	0.34%	\$ (51,827)	\$ (52,173)	\$ (54,360)	-4.19%	18
19 TOTAL EXPENSES	\$ (640,736)	\$ (661,567)	\$ (634,374)	4.11%	\$ (190,342)	\$ (152,405)	\$ (159,796)	-4.85%	\$ (309,775)	\$ (245,859)	\$ (255,245)	-3.82%	\$ (30,404)	\$ (18,041)	\$ (19,395)	-7.50%	\$ (1,171,257)	\$ (1,077,872)	\$ (1,068,810)	0.84%	19
20 OPERATING INCOME	\$ 31,100	\$ 61,141	\$ 67,295	10.07%	\$ (38,807)	\$ (13,506)	\$ 20,361	250.76%	\$ (96,272)	\$ (17,400)	\$ 7,517	143.20%	\$ (14,380)	\$ (1,888)	\$ (3,019)	-59.92%	\$ (118,359)	\$ 28,347	\$ 92,154	225.09%	20
21 Non-Operating Revenues (Expenses)																					21
22 Interest and Dividend Income (Expenses)	\$ 5,740	\$ 13,417	\$ (1,018)	-107.59%	\$ 5,518	\$ 8,167	\$ 1,178	-85.58%	\$ 4,485	\$ 6,125	\$ 513	-91.63%	\$ 1,093	\$ 1,458	\$ (194)	-113.29%	\$ 16,836	\$ 29,167	\$ 479	-98.36%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (973)	\$ (2,375)	\$ (945)		\$ (12,764)	\$ (35,249)	\$ (35,248)		\$ -	\$ -	\$ -		\$ (13,738)	\$ (37,624)	\$ (36,194)	3.80%	23
24 Impact Fees	\$ 5,012	\$ 2,917	\$ 1,350	-53.71%	\$ 10,966	\$ 8,667	\$ 7,843	-9.51%	\$ 14,954	\$ 10,667	\$ 4,656	-56.35%	\$ -	\$ -	\$ -		\$ 30,931	\$ 22,250	\$ 13,849	-37.76%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ (833)	\$ -		\$ -	\$ (8,333)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ (9,167)	\$ -	100.00%	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 4,130	\$ 4,167	\$ -	-100.00%	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -		\$ 4,130	\$ 4,167	\$ -	-100.00%	26
27 Change in market value	\$ 264,397	\$ -	\$ 55,058		\$ 163,675	\$ -	\$ 34,084		\$ 151,084	\$ -	\$ 31,462		\$ 50,361	\$ -	\$ 10,487		\$ 629,517	\$ -	\$ 131,090		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 275,150	\$ 15,500	\$ 55,390	257.36%	\$ 183,315	\$ 10,292	\$ 42,159	309.64%	\$ 157,758	\$ (18,457)	\$ 1,382	107.49%	\$ 51,455	\$ 1,458	\$ 10,293	605.83%	\$ 667,677	\$ 8,793	\$ 109,225	1142.18%	28
29 CHANGE IN NET ASSETS	\$ 306,249	\$ 76,641	\$ 122,685	60.08%	\$ 144,508	\$ (3,214)	\$ 62,520	2045.07%	\$ 61,486	\$ (35,857)	\$ 8,900	124.82%	\$ 37,075	\$ (430)	\$ 7,274	1792.76%	\$ 549,318	\$ 37,140	\$ 201,378	442.21%	29