

Lewes Board of Public Works																					
Statement of Revenue & Expenditure May 2021																					
PRINT DATE 6/22/21																					
	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	\$ 250,317	\$ 216,152	\$ 250,728	16.00%	\$ 77,057	\$ 77,188	\$ 92,215	19.47%	\$ 176,788	\$ 188,016	\$ 208,890	11.10%	\$ 13,870	\$ 13,975	\$ 13,915	-0.43%	\$ 518,032	\$ 495,331	\$ 565,748	14.22%	1
2 COMMERCIAL	\$ 82,952	\$ 86,550	\$ 91,552	5.78%	\$ 12,726	\$ 13,624	\$ 16,557	21.53%	\$ 14,349	\$ 16,237	\$ 22,506	38.61%	\$ 1,370	\$ 1,395	\$ 1,390	-0.36%	\$ 111,398	\$ 117,806	\$ 132,005	12.05%	2
3 INDUSTRIAL	\$ 227,797	\$ 237,579	\$ 244,348	2.85%	\$ 43,050	\$ 34,054	\$ 51,684	51.77%	\$ 20,139	\$ 23,839	\$ 25,335	6.28%	\$ 560	\$ 560	\$ 540	-3.57%	\$ 291,546	\$ 296,032	\$ 321,907	8.74%	3
4 MUNICIPAL	\$ 7,633	\$ 7,652	\$ 8,003	4.58%	\$ 442	\$ 717	\$ 604	-15.75%	\$ 1,112	\$ 1,387	\$ 1,507	8.69%	\$ 145	\$ 130	\$ 145	11.54%	\$ 9,333	\$ 9,885	\$ 10,259	3.77%	4
5 BOARD OF PUBLIC WORKS	\$ 26,018	\$ 24,627	\$ 30,591	24.22%	\$ 304	\$ 295	\$ 1,073	263.80%	\$ 291	\$ 362	\$ 324	-10.39%	\$ 70	\$ 70	\$ 70	0.00%	\$ 26,683	\$ 25,354	\$ 32,058	26.44%	5
6 REVENUE OTHER	\$ 1,381	\$ 3,333	\$ 3,609	8.28%	\$ 12,931	\$ 15,833	\$ 17,814	12.51%	\$ -	\$ 2,917	\$ 5,286	81.22%	\$ -	\$ 33	\$ 77	131.97%	\$ 14,312	\$ 22,117	\$ 26,786	21.11%	6
7 TOTAL OPERATING REVENUES	\$ 596,099	\$ 575,894	\$ 628,832	9.19%	\$ 146,510	\$ 141,711	\$ 179,946	26.98%	\$ 212,680	\$ 232,757	\$ 263,848	13.36%	\$ 16,015	\$ 16,163	\$ 16,137	-0.16%	\$ 971,304	\$ 966,525	\$ 1,088,764	12.65%	7
8 Operations Expenses																				8	
9 Purchased Power	\$ (330,733)	\$ (421,705)	\$ (435,929)	-3.37%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (330,733)	\$ (421,705)	\$ (435,929)	-3.37%	9
10 Wages and Salaries Benefits	\$ (38,004)	\$ (56,882)	\$ (62,250)	-9.44%	\$ (42,114)	\$ (45,382)	\$ (49,264)	-8.55%	\$ (7,085)	\$ (10,231)	\$ (2,158)	78.91%	\$ (750)	\$ (1,667)	\$ -	100.00%	\$ (87,953)	\$ (114,161)	\$ (113,672)	0.43%	10
11 Utilities	\$ (3,045)	\$ (2,208)	\$ (2,594)	-17.46%	\$ (11,910)	\$ (8,873)	\$ (8,751)	1.38%	\$ (40,697)	\$ (22,412)	\$ (25,135)	-12.15%	\$ (5)	\$ (17)	\$ -	100.00%	\$ (55,656)	\$ (33,510)	\$ (36,479)	-8.86%	11
12 Repairs & Maintenance	\$ (27,339)	\$ (13,219)	\$ (19,884)	-50.43%	\$ (12,973)	\$ (17,974)	\$ (16,358)	8.99%	\$ (31,101)	\$ (28,393)	\$ (17,581)	38.08%	\$ (622)	\$ (1,250)	\$ -	100.00%	\$ (72,035)	\$ (60,835)	\$ (53,823)	11.53%	12
13 Professional & Contractual Services	\$ (1,673)	\$ (7,083)	\$ (7,960)	-12.38%	\$ (976)	\$ (3,333)	\$ (6,137)	-84.11%	\$ (77,001)	\$ (52,274)	\$ (64,620)	-23.62%	\$ (300)	\$ (417)	\$ (1,516)	-263.90%	\$ (79,950)	\$ (63,107)	\$ (80,233)	-27.14%	13
14 Other Supplies & Expense	\$ (5,535)	\$ (2,083)	\$ (4,545)	-118.16%	\$ (4,023)	\$ (2,042)	\$ (5,761)	-182.16%	\$ (7,533)	\$ (1,750)	\$ (3,578)	-104.45%	\$ (975)	\$ -	\$ (89)	-452.00%	\$ (18,066)	\$ (5,875)	\$ (13,972)	-137.83%	14
15 Administrative	\$ (53,096)	\$ (64,794)	\$ (64,585)	0.32%	\$ (32,869)	\$ (40,818)	\$ (39,981)	2.05%	\$ (30,341)	\$ (37,785)	\$ (36,906)	2.33%	\$ (10,114)	\$ (8,741)	\$ (12,302)	-40.73%	\$ (126,420)	\$ (152,138)	\$ (153,774)	-1.08%	15
16 Bad Debt	\$ (4)	\$ (678)	\$ 396	158.33%	\$ -	\$ (495)	\$ (140)	71.65%	\$ -	\$ (550)	\$ (267)	51.47%	\$ -	\$ (110)	\$ (5)	95.45%	\$ (4)	\$ (1,833)	\$ (17)	99.10%	16
17 Depreciation Expense	\$ (33,675)	\$ (34,756)	\$ (32,776)	5.70%	\$ (26,892)	\$ (27,530)	\$ (25,495)	7.39%	\$ (76,507)	\$ (81,072)	\$ (89,893)	-10.88%	\$ (4,886)	\$ (5,034)	\$ (3,575)	28.97%	\$ (141,960)	\$ (148,392)	\$ (151,738)	-2.26%	17
18 In Lieu of Franchise	\$ (30,282)	\$ (23,967)	\$ (31,276)	-30.50%	\$ (6,682)	\$ (6,407)	\$ (8,107)	-26.52%	\$ (10,668)	\$ (11,687)	\$ (12,164)	-4.08%	\$ (802)	\$ (807)	\$ (803)	0.43%	\$ (48,434)	\$ (42,867)	\$ (52,350)	-22.12%	18
19 TOTAL EXPENSES	\$ (523,387)	\$ (627,376)	\$ (661,405)	-5.42%	\$ (138,440)	\$ (152,854)	\$ (159,993)	-4.67%	\$ (280,932)	\$ (246,153)	\$ (252,301)	-2.50%	\$ (18,454)	\$ (18,041)	\$ (18,290)	-1.38%	\$ (961,213)	\$ (1,044,424)	\$ (1,091,989)	-4.55%	19
20 OPERATING INCOME	\$ 72,712	\$ (51,482)	\$ (32,573)	36.73%	\$ 8,070	\$ (11,143)	\$ 19,954	279.07%	\$ (68,252)	\$ (13,396)	\$ 11,547	186.20%	\$ (2,439)	\$ (1,878)	\$ (2,153)	-14.63%	\$ 10,091	\$ (77,898)	\$ (3,225)	95.86%	20
21 Non-Operating Revenues (Expenses)																				21	
22 Interest and Dividend Income (Expenses)	\$ 18,415	\$ 13,417	\$ 11,379	-15.19%	\$ 13,359	\$ 8,167	\$ 8,834	8.18%	\$ 12,830	\$ 6,125	\$ 7,594	23.98%	\$ 3,508	\$ 1,458	\$ 2,167	48.62%	\$ 48,112	\$ 29,167	\$ 29,975	2.77%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (22,276)	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (22,276)	\$ -	\$ -	#DIV/0!	23
24 Impact Fees	\$ 1,831	\$ 2,917	\$ 3,856	32.21%	\$ 9,809	\$ 8,667	\$ 5,243	-39.51%	\$ 3,043	\$ 10,667	\$ 45,595	327.45%	\$ -	\$ -	\$ -		\$ 14,683	\$ 22,250	\$ 54,694	145.81%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ (833)	\$ -		\$ -	\$ (8,333)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ (9,167)	\$ -	100.00%	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 1,023	\$ 4,167	\$ -	-100.00%	\$ -	\$ -	\$ -		\$ 65,000	\$ -	\$ -		\$ 66,023	\$ 4,167	\$ -	-100.00%	26
27 Change in market value	\$ 116,930	\$ -	\$ 33,864		\$ 72,385	\$ -	\$ 20,963		\$ 66,817	\$ -	\$ 19,351		\$ 22,272	\$ -	\$ 6,450		\$ 278,405	\$ -	\$ 80,629		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 137,177	\$ 15,500	\$ 49,099	216.77%	\$ 96,576	\$ 12,667	\$ 35,041	176.64%	\$ 60,414	\$ 16,792	\$ 72,540	332.00%	\$ 90,780	\$ 1,458	\$ 8,618	490.93%	\$ 384,946	\$ 46,417	\$ 165,297	256.12%	28
29 CHANGE IN NET ASSETS	\$ 209,889	\$ (35,982)	\$ 16,526	145.93%	\$ 104,646	\$ 1,524	\$ 54,994	3509.68%	\$ (7,839)	\$ 3,396	\$ 84,087	2376.14%	\$ 88,341	\$ (420)	\$ 6,465	1640.32%	\$ 395,037	\$ (31,482)	\$ 162,072	614.81%	29