

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 5.31.2021																					
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	\$ 552,947	\$ 526,663	\$ 552,313	4.87%	\$ 149,258	\$ 148,969	\$ 166,273	11.62%	\$ 350,850	\$ 371,309	\$ 418,784	12.79%	\$ 27,710	\$ 27,950	\$ 27,845	-0.38%	\$ 1,080,765	\$ 1,074,890	\$ 1,165,216	8.40%	1
2 COMMERCIAL	\$ 163,561	\$ 184,712	\$ 189,484	2.58%	\$ 24,017	\$ 21,571	\$ 29,508	36.79%	\$ 29,007	\$ 33,092	\$ 42,474	28.35%	\$ 2,760	\$ 2,785	\$ 2,780	-0.18%	\$ 219,345	\$ 242,160	\$ 264,246	9.12%	2
3 INDUSTRIAL	\$ 474,063	\$ 504,944	\$ 496,086	-1.75%	\$ 95,772	\$ 77,045	\$ 106,724	38.52%	\$ 43,406	\$ 47,625	\$ 46,579	-2.20%	\$ 1,125	\$ 1,115	\$ 1,080	-3.14%	\$ 614,365	\$ 630,730	\$ 650,469	3.13%	3
4 MUNICIPAL	\$ 18,472	\$ 18,257	\$ 18,261	0.02%	\$ 872	\$ 918	\$ 1,121	22.17%	\$ 2,269	\$ 2,626	\$ 2,842	8.25%	\$ 300	\$ 260	\$ 290	11.54%	\$ 21,914	\$ 22,060	\$ 22,515	2.06%	4
5 BOARD OF PUBLIC WORKS	\$ 55,903	\$ 57,359	\$ 64,127	11.80%	\$ 538	\$ 440	\$ 2,448	456.92%	\$ 570	\$ 731	\$ 648	-11.42%	\$ 140	\$ 140	\$ 140	0.00%	\$ 57,150	\$ 58,670	\$ 67,363	14.82%	5
6 REVENUE OTHER	\$ 2,988	\$ 6,667	\$ 10,229	53.43%	\$ 27,589	\$ 31,667	\$ 54,029	70.62%	\$ 82	\$ 5,833	\$ 15,283	162.00%	\$ 4	\$ 67	\$ 378	466.98%	\$ 30,662	\$ 44,233	\$ 79,920	80.68%	6
7 TOTAL OPERATING REVENUES	\$ 1,267,935	\$ 1,298,602	\$ 1,330,500	2.46%	\$ 298,045	\$ 280,610	\$ 360,103	28.33%	\$ 426,183	\$ 461,216	\$ 526,611	14.18%	\$ 32,039	\$ 32,317	\$ 32,513	0.61%	\$ 2,024,201	\$ 2,072,744	\$ 2,249,728	8.54%	7
8 Operations Expenses																				8	
9 Purchased Power	\$ (704,609)	\$ (867,553)	\$ (851,081)	1.90%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (704,609)	\$ (867,553)	\$ (851,081)	1.90%	9
10 Wages and Salaries Benefits	\$ (91,913)	\$ (113,764)	\$ (124,318)	-9.28%	\$ (92,734)	\$ (90,764)	\$ (109,564)	-20.71%	\$ (12,704)	\$ (20,462)	\$ (3,990)	80.50%	\$ (998)	\$ (3,333)	\$ -	100.00%	\$ (198,350)	\$ (228,323)	\$ (237,872)	-4.18%	10
11 Utilities	\$ (5,143)	\$ (4,417)	\$ (4,497)	-1.83%	\$ (20,514)	\$ (17,746)	\$ (18,374)	-3.54%	\$ (63,026)	\$ (44,823)	\$ (51,006)	-13.79%	\$ (10)	\$ (33)	\$ -	100.00%	\$ (88,693)	\$ (67,019)	\$ (73,878)	-10.23%	11
12 Repairs & Maintenance	\$ (29,194)	\$ (26,437)	\$ (22,195)	16.05%	\$ (30,571)	\$ (35,947)	\$ (33,904)	5.68%	\$ (48,843)	\$ (56,786)	\$ (49,069)	13.59%	\$ (622)	\$ (2,500)	\$ -	100.00%	\$ (109,230)	\$ (121,670)	\$ (105,169)	13.56%	12
13 Professional & Contractual Services	\$ (15,279)	\$ (14,167)	\$ (24,998)	-76.46%	\$ (1,663)	\$ (6,667)	\$ (16,779)	-151.69%	\$ (180,241)	\$ (104,548)	\$ (124,089)	-18.69%	\$ (449)	\$ (833)	\$ (4,762)	-471.39%	\$ (197,633)	\$ (126,214)	\$ (170,628)	-35.19%	13
14 Other Supplies & Expense	\$ (11,307)	\$ (4,167)	\$ (9,237)	-121.68%	\$ (7,328)	\$ (4,083)	\$ (7,999)	-95.90%	\$ (11,236)	\$ (3,500)	\$ (4,933)	-40.94%	\$ (1,969)	\$ -	\$ (540)	-452.00%	\$ (31,839)	\$ (11,750)	\$ (22,709)	-93.27%	14
15 Administrative	\$ (175,530)	\$ (129,589)	\$ (123,998)	4.31%	\$ (108,661)	\$ (81,635)	\$ (76,761)	5.97%	\$ (100,303)	\$ (75,570)	\$ (70,856)	6.24%	\$ (33,434)	\$ (17,483)	\$ (23,619)	-35.10%	\$ (417,929)	\$ (304,276)	\$ (295,234)	2.97%	15
16 Bad Debt	\$ (4)	\$ (1,357)	\$ (4,818)	-255.17%	\$ -	\$ (990)	\$ (161)	83.73%	\$ -	\$ (1,100)	\$ (317)	71.19%	\$ -	\$ (220)	\$ (10)	95.45%	\$ (4)	\$ (3,667)	\$ (5,306)	-44.72%	16
17 Depreciation Expense	\$ (67,350)	\$ (69,512)	\$ (65,467)	5.82%	\$ (53,784)	\$ (55,061)	\$ (50,981)	7.41%	\$ (153,015)	\$ (162,144)	\$ (179,777)	-10.88%	\$ (9,772)	\$ (10,067)	\$ (7,148)	29.00%	\$ (283,920)	\$ (296,783)	\$ (303,373)	-2.22%	17
18 In Lieu of Franchise	\$ (63,794)	\$ (57,981)	\$ (66,106)	-14.01%	\$ (13,526)	\$ (12,366)	\$ (15,489)	-25.26%	\$ (21,339)	\$ (23,080)	\$ (23,508)	-1.86%	\$ (1,603)	\$ (1,613)	\$ (1,607)	0.39%	\$ (100,262)	\$ (95,040)	\$ (106,710)	-12.28%	18
19 TOTAL EXPENSES	\$ (1,164,123)	\$ (1,288,942)	\$ (1,296,715)	-0.60%	\$ (328,782)	\$ (305,259)	\$ (330,013)	-8.11%	\$ (590,707)	\$ (492,012)	\$ (507,547)	-3.16%	\$ (48,858)	\$ (36,083)	\$ (37,685)	-4.44%	\$ (2,132,469)	\$ (2,122,296)	\$ (2,171,960)	-2.34%	19
20 OPERATING INCOME	\$ 103,812	\$ 9,659	\$ 33,786	249.77%	\$ (30,737)	\$ (24,649)	\$ 30,090	222.07%	\$ (164,525)	\$ (30,796)	\$ 19,064	161.91%	\$ (16,819)	\$ (3,766)	\$ (5,172)	-37.34%	\$ (108,268)	\$ (49,551)	\$ 77,768	256.94%	20
21 Non-Operating Revenues (Expenses)																				21	
22 Interest and Dividend Income (Expenses)	\$ 24,156	\$ 26,833	\$ 10,361	-61.39%	\$ 18,876	\$ 16,333	\$ 10,012	-38.70%	\$ 17,315	\$ 12,250	\$ 8,107	-33.82%	\$ 4,601	\$ 2,917	\$ 1,974	-32.33%	\$ 64,948	\$ 58,333	\$ 30,453	-47.79%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (973)	\$ (2,375)	\$ (945)		\$ (35,041)	\$ (35,249)	\$ (35,248)		\$ -	\$ -	\$ -		\$ (36,014)	\$ (37,624)	\$ (36,194)	3.80%	23
24 Impact Fees	\$ 6,843	\$ 5,833	\$ 5,206	-10.75%	\$ 20,775	\$ 17,333	\$ 13,086	-24.51%	\$ 17,996	\$ 21,333	\$ 50,251	135.55%	\$ -	\$ -	\$ -		\$ 45,614	\$ 44,500	\$ 68,543	54.03%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ (1,667)	\$ -		\$ -	\$ (16,667)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ (18,333)	\$ -	100.00%	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 5,153	\$ 8,333	\$ -	-100.00%	\$ -	\$ -	\$ -		\$ 65,000	\$ -	\$ -		\$ 70,153	\$ 8,333	\$ -	-100.00%	26
27 Change in market value	\$ 381,327	\$ -	\$ 88,922		\$ 236,060	\$ -	\$ 55,047		\$ 217,901	\$ -	\$ 50,813		\$ 72,634	\$ -	\$ 16,938		\$ 907,922	\$ -	\$ 211,719		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 412,326	\$ 31,000	\$ 104,489	237.06%	\$ 279,891	\$ 22,958	\$ 77,199	236.26%	\$ 218,172	\$ (1,665)	\$ 73,922	4539.01%	\$ 142,235	\$ 2,917	\$ 18,911	548.38%	\$ 1,052,623	\$ 55,210	\$ 274,522	397.24%	28
29 CHANGE IN NET ASSETS	\$ 516,138	\$ 40,659	\$ 138,275	240.08%	\$ 249,154	\$ (1,691)	\$ 107,289	6445.71%	\$ 53,647	\$ (32,461)	\$ 92,986	386.46%	\$ 125,416	\$ (849)	\$ 13,739	1717.44%	\$ 944,355	\$ 5,658	\$ 352,290	6126.22%	29