

| Lewes Board of Public Works | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------------|--------------|--------------|-----------|----------------|--------------|--------------|-----------|----------------|--------------|--------------|------------|----------------|--------------|--------------|-----------|----------------|----------------|----------------|----------|----|
| Statement of Revenue & Expenditure August 2021 | | | | | | | | | | | | | | | | | | | | | | |
| PRINT DATE 9/15/21 | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | \$ 523,925 | \$ 492,365 | \$ 468,046 | -4.94% | \$ 116,260 | \$ 106,670 | \$ 124,638 | 16.84% | \$ 239,961 | \$ 233,581 | \$ 229,617 | -1.70% | \$ 13,905 | \$ 13,980 | \$ 13,975 | -0.04% | \$ 894,052 | \$ 846,596 | \$ 836,276 | -1.22% | 1 |
| 2 | COMMERCIAL | \$ 131,714 | \$ 129,991 | \$ 124,307 | -4.37% | \$ 19,013 | \$ 24,825 | \$ 22,178 | -10.66% | \$ 26,785 | \$ 22,795 | \$ 29,090 | 27.62% | \$ 1,380 | \$ 1,395 | \$ 1,380 | -1.08% | \$ 178,891 | \$ 179,006 | \$ 176,955 | -1.15% | 2 |
| 3 | INDUSTRIAL | \$ 324,302 | \$ 321,854 | \$ 301,270 | -6.40% | \$ 61,340 | \$ 46,354 | \$ 66,526 | 43.52% | \$ 32,058 | \$ 37,864 | \$ 33,379 | -11.84% | \$ 560 | \$ 560 | \$ 540 | -3.57% | \$ 418,259 | \$ 406,633 | \$ 401,716 | -1.21% | 3 |
| 4 | MUNICIPAL | \$ 9,224 | \$ 9,382 | \$ 10,047 | 7.09% | \$ 1,432 | \$ 1,971 | \$ 1,862 | -5.54% | \$ 2,229 | \$ 2,854 | \$ 2,714 | -4.93% | \$ 145 | \$ 130 | \$ 145 | 11.54% | \$ 13,029 | \$ 14,337 | \$ 14,767 | 3.00% | 4 |
| 5 | BOARD OF PUBLIC WORKS | \$ 32,411 | \$ 35,360 | \$ 34,141 | -3.45% | \$ 162 | \$ 357 | \$ 2,258 | 533.23% | \$ 323 | \$ 361 | \$ 323 | -10.55% | \$ 70 | \$ 70 | \$ 70 | 0.00% | \$ 32,966 | \$ 36,148 | \$ 36,792 | 1.78% | 5 |
| 6 | REVENUE OTHER | \$ 1,957 | \$ 3,333 | \$ 11,208 | 236.24% | \$ 17,744 | \$ 15,833 | \$ 18,621 | 17.60% | \$ 14,352 | \$ 2,917 | \$ 30,710 | 952.93% | \$ (28) | \$ 33 | \$ 372 | 1015.12% | \$ 34,025 | \$ 22,117 | \$ 60,911 | 175.41% | 6 |
| 7 | TOTAL OPERATING REVENUES | \$ 1,023,532 | \$ 992,286 | \$ 949,019 | -4.36% | \$ 215,951 | \$ 196,010 | \$ 236,082 | 20.44% | \$ 315,707 | \$ 300,372 | \$ 325,834 | 8.48% | \$ 16,032 | \$ 16,168 | \$ 16,482 | 1.94% | \$ 1,571,222 | \$ 1,504,835 | \$ 1,527,417 | 1.50% | 7 |
| 8 | Operations Expenses | | | | | | | | | | | | | | | | | | | | 8 | |
| 9 | Purchased Power | \$ (645,894) | \$ (598,752) | \$ (674,405) | -12.64% | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ (645,894) | \$ (598,752) | \$ (674,405) | -12.64% | 9 |
| 10 | Wages and Salaries Benefits | \$ (37,526) | \$ (56,882) | \$ (58,529) | -2.90% | \$ (40,917) | \$ (45,382) | \$ (43,278) | 4.64% | \$ (5,842) | \$ (10,231) | \$ (2,970) | 70.97% | \$ - | \$ (1,667) | \$ - | 100.00% | \$ (84,285) | \$ (114,161) | \$ (104,777) | 8.22% | 10 |
| 11 | Utilities | \$ (2,162) | \$ (2,208) | \$ (2,093) | 5.22% | \$ (9,335) | \$ (8,873) | \$ (10,932) | -23.21% | \$ (23,784) | \$ (22,412) | \$ (25,991) | -15.97% | \$ (5) | \$ (17) | \$ - | 100.00% | \$ (35,286) | \$ (33,510) | \$ (39,016) | -16.43% | 11 |
| 12 | Repairs & Maintenance | \$ (14,929) | \$ (13,219) | \$ (3,066) | 76.81% | \$ (23,549) | \$ (17,974) | \$ (16,564) | 7.84% | \$ (34,841) | \$ (28,393) | \$ (37,284) | -31.32% | \$ (622) | \$ (1,250) | \$ - | 100.00% | \$ (73,940) | \$ (60,835) | \$ (56,914) | 6.45% | 12 |
| 13 | Professional & Contractual Services | \$ (1,251) | \$ (7,083) | \$ (5,276) | 25.52% | \$ (1,467) | \$ (3,333) | \$ (8,583) | -157.49% | \$ (26,803) | \$ (52,274) | \$ (54,958) | -5.14% | \$ (205) | \$ (417) | \$ (1,005) | -141.16% | \$ (29,726) | \$ (63,107) | \$ (69,822) | -10.64% | 13 |
| 14 | Other Supplies & Expense | \$ (4,256) | \$ (2,083) | \$ (8,643) | -314.88% | \$ (1,994) | \$ (2,042) | \$ (2,493) | -22.12% | \$ (65,621) | \$ (1,750) | \$ (15,130) | -764.55% | \$ (362) | \$ - | \$ (709) | -452.00% | \$ (72,233) | \$ (5,875) | \$ (26,975) | -359.15% | 14 |
| 15 | Administrative | \$ (51,830) | \$ (64,794) | \$ (51,836) | 20.00% | \$ (32,085) | \$ (40,818) | \$ (32,089) | 21.38% | \$ (29,617) | \$ (37,785) | \$ (29,621) | 21.61% | \$ (9,872) | \$ (8,741) | \$ (9,874) | -12.95% | \$ (123,405) | \$ (152,138) | \$ (123,419) | 18.88% | 15 |
| 16 | Bad Debt | \$ 1,093 | \$ (678) | \$ (345) | 49.20% | \$ (326) | \$ (495) | \$ 65 | 113.17% | \$ (721) | \$ (550) | \$ (62) | 88.66% | \$ (45) | \$ (110) | \$ (5) | 95.45% | \$ 1 | \$ (1,833) | \$ (347) | 81.09% | 16 |
| 17 | Depreciation Expense | \$ (34,420) | \$ (34,756) | \$ (30,848) | 11.24% | \$ (27,264) | \$ (27,530) | \$ (25,037) | 9.06% | \$ (80,287) | \$ (81,072) | \$ (94,025) | -15.98% | \$ (4,985) | \$ (5,034) | \$ (3,832) | 23.88% | \$ (146,956) | \$ (148,392) | \$ (153,742) | -3.61% | 17 |
| 18 | In Lieu of Franchise | \$ (50,110) | \$ (53,952) | \$ (46,891) | 13.09% | \$ (9,926) | \$ (8,855) | \$ (10,873) | -22.80% | \$ (14,073) | \$ (14,519) | \$ (14,756) | -1.63% | \$ (804) | \$ (807) | \$ (806) | 0.12% | \$ (74,912) | \$ (78,132) | \$ (73,325) | 6.15% | 18 |
| 19 | TOTAL EXPENSES | \$ (841,285) | \$ (834,408) | \$ (881,930) | -5.70% | \$ (146,863) | \$ (155,301) | \$ (149,784) | 3.55% | \$ (281,588) | \$ (248,985) | \$ (274,798) | -10.37% | \$ (16,901) | \$ (18,041) | \$ (16,229) | 10.04% | \$ (1,286,637) | \$ (1,256,735) | \$ (1,322,742) | -5.25% | 19 |
| 20 | OPERATING INCOME | \$ 182,247 | \$ 157,878 | \$ 67,089 | -57.51% | \$ 69,088 | \$ 40,709 | \$ 86,298 | 111.99% | \$ 34,119 | \$ 51,387 | \$ 51,036 | -0.68% | \$ (868) | \$ (1,873) | \$ 252 | 113.47% | \$ 284,585 | \$ 248,100 | \$ 204,675 | -17.50% | 20 |
| 21 | Non-Operating Revenues (Expenses) | | | | | | | | | | | | | | | | | | | | 21 | |
| 22 | Interest and Dividend Income (Expenses) | \$ 15,436 | \$ 13,417 | \$ 12,178 | -9.23% | \$ 11,499 | \$ 8,167 | \$ 9,325 | 14.19% | \$ 9,933 | \$ 6,125 | \$ 8,043 | 31.32% | \$ 2,940 | \$ 1,458 | \$ 2,320 | 59.06% | \$ 39,808 | \$ 29,167 | \$ 31,866 | 9.26% | 22 |
| 23 | Interest Expense (loan obligations) | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ (67,934) | \$ (58,937) | \$ - | 100.00% | \$ - | \$ - | \$ - | | \$ (67,934) | \$ (58,937) | \$ - | | 23 |
| 24 | Impact Fees | \$ 10,606 | \$ 2,917 | \$ 3,181 | 9.06% | \$ 29,470 | \$ 8,667 | \$ 13,043 | 50.50% | \$ 38,518 | \$ 10,667 | \$ 5,024 | -52.90% | \$ - | \$ - | \$ - | | \$ 78,594 | \$ 22,250 | \$ 21,248 | -4.50% | 24 |
| 25 | Gain/Loss on Sale of Assets | \$ - | \$ (833) | \$ - | 100.00% | \$ - | \$ (8,333) | \$ - | 100.00% | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ - | \$ (9,167) | \$ - | 100.00% | 25 |
| 26 | Grant Revenue | \$ - | \$ - | \$ - | | \$ - | \$ 4,167 | \$ 2,060 | -50.57% | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ - | \$ 4,167 | \$ 2,060 | -50.57% | 26 |
| 27 | Change in market value | \$ 29,604 | \$ - | \$ 3,101 | | \$ 18,326 | \$ - | \$ 1,919 | | \$ 16,916 | \$ - | \$ 1,772 | | \$ 5,639 | \$ - | \$ 591 | | \$ 70,485 | \$ - | \$ 7,382 | | 27 |
| 28 | NET NON-OPERATING REVENUES (EXPENSES) | \$ 55,646 | \$ 15,500 | \$ 18,459 | 19.09% | \$ 59,294 | \$ 12,667 | \$ 26,347 | 108.01% | \$ (2,566) | \$ (42,145) | \$ 14,839 | 135.21% | \$ 8,579 | \$ 1,458 | \$ 2,910 | 99.55% | \$ 120,953 | \$ (12,520) | \$ 62,556 | 599.64% | 28 |
| 29 | CHANGE IN NET ASSETS | \$ 237,893 | \$ 173,378 | \$ 85,548 | -50.66% | \$ 128,382 | \$ 53,375 | \$ 112,645 | 111.04% | \$ 31,553 | \$ 9,242 | \$ 65,875 | 612.82% | \$ 7,711 | \$ (415) | \$ 3,162 | 862.47% | \$ 405,539 | \$ 235,580 | \$ 267,231 | 13.44% | 29 |