

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 12.31.2021																					
PRINT DATE 01/18/22																					
	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	\$ 3,075,709	\$ 3,062,598	\$ 3,086,102	0.77%	\$ 828,174	\$ 776,972	\$ 897,764	15.55%	\$ 1,864,479	\$ 1,802,965	\$ 1,948,181	8.05%	\$ 124,935	\$ 125,805	\$ 125,458	-0.28%	\$ 5,893,296	\$ 5,768,341	\$ 6,057,504	5.01%	1
2 COMMERCIAL	\$ 887,279	\$ 902,506	\$ 954,793	5.79%	\$ 126,460	\$ 151,073	\$ 158,702	5.05%	\$ 180,420	\$ 178,395	\$ 226,951	27.22%	\$ 12,530	\$ 12,540	\$ 12,440	-0.80%	\$ 1,206,688	\$ 1,244,515	\$ 1,352,886	8.71%	2
3 INDUSTRIAL	\$ 2,328,770	\$ 2,517,047	\$ 2,433,313	-3.33%	\$ 428,267	\$ 343,795	\$ 494,539	43.86%	\$ 222,932	\$ 250,601	\$ 255,770	2.06%	\$ 4,985	\$ 5,035	\$ 4,860	-3.48%	\$ 2,984,954	\$ 3,116,477	\$ 3,188,482	2.31%	3
4 MUNICIPAL	\$ 84,134	\$ 83,351	\$ 88,966	6.74%	\$ 9,317	\$ 8,444	\$ 10,919	29.31%	\$ 16,990	\$ 15,937	\$ 17,558	10.17%	\$ 1,315	\$ 1,170	\$ 1,305	11.54%	\$ 111,755	\$ 108,902	\$ 118,747	9.04%	4
5 BOARD OF PUBLIC WORKS	\$ 264,599	\$ 254,779	\$ 277,576	8.95%	\$ 2,088	\$ 2,614	\$ 18,179	595.39%	\$ 2,738	\$ 3,302	\$ 2,873	-12.98%	\$ 630	\$ 630	\$ 630	0.00%	\$ 270,055	\$ 261,325	\$ 299,258	14.52%	5
6 REVENUE OTHER	\$ 20,227	\$ 30,000	\$ 125,608	318.69%	\$ 214,636	\$ 142,500	\$ 448,421	214.68%	\$ 371,436	\$ 26,250	\$ 182,211	594.14%	\$ 302	\$ 300	\$ 8,165	2621.61%	\$ 606,601	\$ 199,050	\$ 764,404	284.03%	6
7 TOTAL OPERING REVENUES	\$ 6,660,717	\$ 6,850,282	\$ 6,966,358	1.69%	\$ 1,608,942	\$ 1,425,398	\$ 2,028,523	42.31%	\$ 2,658,995	\$ 2,277,450	\$ 2,633,544	15.64%	\$ 144,697	\$ 145,480	\$ 152,858	5.07%	\$ 11,073,350	\$ 10,698,610	\$ 11,781,282	10.12%	7
8 Operations Expenses																				8	
9 Purchased Power	\$ (4,417,974)	\$ (4,466,285)	\$ (4,682,380)	-4.84%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (4,417,974)	\$ (4,466,285)	\$ (4,682,380)	-4.84%	9
10 Wages and Salaries Benefits	\$ (394,302)	\$ (511,936)	\$ (516,183)	-0.83%	\$ (378,253)	\$ (408,437)	\$ (428,684)	-4.96%	\$ (51,611)	\$ (92,080)	\$ (17,874)	80.59%	\$ (998)	\$ (15,000)	\$ (183)	98.78%	\$ (825,165)	\$ (1,027,453)	\$ (962,924)	6.28%	10
11 Utilities	\$ (22,649)	\$ (19,875)	\$ (18,790)	5.46%	\$ (84,111)	\$ (79,858)	\$ (92,043)	-15.26%	\$ (243,791)	\$ (201,704)	\$ (212,428)	-5.32%	\$ (698)	\$ (150)	\$ -	100.00%	\$ (351,248)	\$ (301,586)	\$ (323,261)	-7.19%	11
12 Repairs & Maintenance	\$ (95,186)	\$ (118,968)	\$ (101,600)	14.60%	\$ (129,844)	\$ (161,762)	\$ (183,118)	-13.20%	\$ (378,726)	\$ (255,536)	\$ (307,058)	-20.16%	\$ (4,371)	\$ (11,250)	\$ (1,817)	83.85%	\$ (608,126)	\$ (547,516)	\$ (593,592)	-8.42%	12
13 Professional & Contractual Services	\$ (60,833)	\$ (63,750)	\$ (105,437)	-65.39%	\$ (25,354)	\$ (30,000)	\$ (122,545)	-308.48%	\$ (576,862)	\$ (470,464)	\$ (687,515)	-46.14%	\$ (5,373)	\$ (3,750)	\$ (16,390)	-337.07%	\$ (668,423)	\$ (567,964)	\$ (931,887)	-64.08%	13
14 Other Supplies & Expense	\$ (34,235)	\$ (18,750)	\$ (31,425)	-67.60%	\$ (33,676)	\$ (18,375)	\$ (17,339)	5.64%	\$ (95,159)	\$ (15,750)	\$ (29,314)	-86.12%	\$ (5,756)	\$ -	\$ (2,792)	-452.00%	\$ (168,826)	\$ (52,875)	\$ (80,871)	-52.95%	14
15 Administrative	\$ (562,626)	\$ (583,148)	\$ (671,646)	-15.18%	\$ (348,292)	\$ (367,358)	\$ (415,781)	-13.18%	\$ (321,500)	\$ (340,065)	\$ (383,798)	-12.86%	\$ (107,167)	\$ (78,671)	\$ (127,933)	-62.62%	\$ (1,339,585)	\$ (1,369,242)	\$ (1,599,158)	-16.79%	15
16 Bad Debt	\$ 1,883	\$ (6,105)	\$ (6,303)	-3.25%	\$ (482)	\$ (4,455)	\$ (251)	94.37%	\$ (1,333)	\$ (4,950)	\$ (769)	84.47%	\$ (100)	\$ (990)	\$ (74)	92.56%	\$ (32)	\$ (16,500)	\$ (7,396)	55.17%	16
17 Depreciation Expense	\$ (287,753)	\$ (312,803)	\$ (281,776)	9.92%	\$ (242,757)	\$ (247,772)	\$ (225,757)	8.89%	\$ (749,950)	\$ (729,646)	\$ (837,831)	-14.83%	\$ (43,220)	\$ (45,303)	\$ (33,450)	26.16%	\$ (1,323,680)	\$ (1,335,524)	\$ (1,378,813)	-3.24%	17
18 In Lieu of Franchise	\$ (332,073)	\$ (335,840)	\$ (341,575)	-1.71%	\$ (69,900)	\$ (64,496)	\$ (80,208)	-24.36%	\$ (110,087)	\$ (112,070)	\$ (121,600)	-8.50%	\$ (7,223)	\$ (7,259)	\$ (7,235)	0.33%	\$ (519,282)	\$ (519,665)	\$ (550,618)	-5.96%	18
19 TOTAL EXPENSES	\$ (6,205,747)	\$ (6,437,460)	\$ (6,757,115)	-4.97%	\$ (1,312,667)	\$ (1,382,513)	\$ (1,565,726)	-13.25%	\$ (2,529,019)	\$ (2,222,264)	\$ (2,598,186)	-16.92%	\$ (174,906)	\$ (162,373)	\$ (189,874)	-16.94%	\$ (10,222,339)	\$ (10,204,609)	\$ (11,110,901)	-8.88%	19
20 OPERATING INCOME	\$ 454,970	\$ 412,822	\$ 209,243	-49.31%	\$ 296,274	\$ 42,885	\$ 462,797	979.17%	\$ 129,976	\$ 55,186	\$ 35,357	-35.93%	\$ (30,210)	\$ (16,893)	\$ (37,016)	-119.12%	\$ 851,011	\$ 494,001	\$ 670,381	35.70%	20
21 Non-Operating Revenues (Expenses)																				21	
22 Interest and Dividend Income (Expenses)	\$ 123,462	\$ 120,750	\$ 98,265	-18.62%	\$ 98,861	\$ 73,500	\$ 75,715	3.01%	\$ 80,755	\$ 55,125	\$ 65,875	19.50%	\$ 23,517	\$ 13,125	\$ 18,717	42.61%	\$ 326,595	\$ 262,500	\$ 258,572	-1.50%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (1,933)	\$ (4,750)	\$ (21,987)	-362.89%	\$ (138,331)	\$ (128,947)	\$ (128,947)	0.00%	\$ -	\$ -	\$ -		\$ (140,264)	\$ (133,697)	\$ (150,934)	-12.89%	23
24 Impact Fees	\$ 60,411	\$ 26,250	\$ 23,136	-11.86%	\$ 209,272	\$ 78,000	\$ 96,587	23.83%	\$ 210,081	\$ 96,000	\$ 93,131	-2.99%	\$ -	\$ -	\$ -		\$ 479,765	\$ 200,250	\$ 212,854	6.29%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ (7,500)	\$ 9,078	221.04%	\$ 972	\$ (75,000)	\$ 48	100.06%	\$ -	\$ -	\$ 2,044		\$ -	\$ -	\$ 15		\$ 972	\$ (82,500)	\$ 11,185	113.56%	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 5,943	\$ 37,500	\$ 51,691	37.84%	\$ -	\$ -	\$ 84,164		\$ 65,000	\$ -	\$ -		\$ 70,943	\$ 37,500	\$ 135,855	262.28%	26
27 Change in market value	\$ 674,908	\$ -	\$ 43,865		\$ 417,800	\$ -	\$ 27,154		\$ 385,662	\$ -	\$ 25,066		\$ 128,554	\$ -	\$ 8,355		\$ 1,606,924	\$ -	\$ 104,440		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 858,782	\$ 139,500	\$ 174,344	24.98%	\$ 730,916	\$ 109,250	\$ 229,208	109.80%	\$ 538,167	\$ 22,178	\$ 141,333	537.26%	\$ 217,071	\$ 13,125	\$ 27,087	106.38%	\$ 2,344,935	\$ 284,053	\$ 571,972	101.36%	28
29 CHANGE IN NET ASSETS	\$ 1,313,752	\$ 552,322	\$ 383,587	-30.55%	\$ 1,027,190	\$ 152,135	\$ 692,006	354.86%	\$ 668,143	\$ 77,364	\$ 176,690	128.39%	\$ 186,861	\$ (3,768)	\$ (9,929)	-163.52%	\$ 3,195,946	\$ 778,054	\$ 1,242,353	59.67%	29