

Lewes Board of Public Works																						
Statement of Revenue & Expenditure Year to Date ending August 31, 2020																						
PRINT DATE 9/17/20																						
	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	\$ 1,783,191	\$ 1,781,928	\$ 1,838,896	3.20%	\$ 437,673	\$ 424,869	\$ 488,116	14.89%	\$ 1,000,606	\$ 1,006,177	\$ 1,040,616	3.42%	\$ 68,712	\$ 69,325	\$ 69,390	0.09%	\$ 3,290,182	\$ 3,282,299	\$ 3,437,017	4.71%	1
2	COMMERCIAL	\$ 541,955	\$ 525,929	\$ 500,110	-4.91%	\$ 65,148	\$ 90,024	\$ 72,900	-19.02%	\$ 101,039	\$ 103,427	\$ 96,187	-7.00%	\$ 7,000	\$ 7,050	\$ 6,940	-1.56%	\$ 715,142	\$ 726,430	\$ 676,137	-6.92%	2
3	INDUSTRIAL	\$ 1,492,960	\$ 1,425,509	\$ 1,336,646	-6.23%	\$ 255,912	\$ 194,452	\$ 248,327	27.71%	\$ 146,339	\$ 145,872	\$ 130,746	-10.37%	\$ 2,900	\$ 2,900	\$ 2,805	-3.28%	\$ 1,898,110	\$ 1,768,732	\$ 1,718,524	-2.84%	3
4	MUNICIPAL	\$ 48,239	\$ 55,535	\$ 44,574	-19.74%	\$ 4,587	\$ 5,442	\$ 4,550	-16.38%	\$ 8,726	\$ 9,101	\$ 8,279	-9.03%	\$ 650	\$ 650	\$ 735	13.08%	\$ 62,201	\$ 70,727	\$ 58,138	-17.80%	4
5	BOARD OF PUBLIC WORKS	\$ 144,688	\$ 154,355	\$ 145,749	-5.58%	\$ 1,180	\$ 1,372	\$ 1,005	-26.77%	\$ 1,827	\$ 1,063	\$ 1,446	36.03%	\$ 350	\$ 350	\$ 350	0.00%	\$ 148,044	\$ 157,140	\$ 148,549	-5.47%	5
6	REVENUE OTHER	\$ 19,780	\$ 20,835	\$ 6,327	-69.63%	\$ 62,399	\$ 79,168	\$ 82,006	3.58%	\$ 7,261	\$ 14,584	\$ 32,304	121.50%	\$ 1,014	\$ 1,667	\$ 231	-86.12%	\$ 90,454	\$ 116,255	\$ 120,155	3.35%	6
7	TOTAL OPERATING REVENUES	\$ 4,030,812	\$ 3,964,091	\$ 3,872,301	-2.32%	\$ 826,899	\$ 795,327	\$ 896,904	12.77%	\$ 1,265,798	\$ 1,280,223	\$ 1,309,576	2.29%	\$ 80,626	\$ 81,942	\$ 80,451	-1.82%	\$ 6,204,134	\$ 6,121,583	\$ 6,158,520	0.60%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (2,760,974)	\$ (2,575,788)	\$ (2,529,550)	1.80%													\$ (2,760,974)	\$ (2,575,788)	\$ (2,529,550)	1.80%	9
10	Wages and Salaries Benefits	\$ (185,278)	\$ (226,080)	\$ (206,252)	8.77%	\$ (181,682)	\$ (235,248)	\$ (219,727)	6.60%	\$ (34,874)	\$ (59,492)	\$ (32,289)	45.73%	\$ (5,991)	\$ (5,001)	\$ (998)	80.04%	\$ (407,825)	\$ (525,820)	\$ (441,492)	16.04%	10
11	Utilities	\$ (9,009)	\$ (9,249)	\$ (4,747)	48.67%	\$ (46,088)	\$ -	\$ (3,246)	#DIV/0!	\$ (107,631)	\$ -	\$ (5,741)	#DIV/0!	\$ (121)	\$ (83)	\$ (637)	-664.80%	\$ (162,850)	\$ (158,529)	\$ (160,936)	-1.52%	11
12	Repairs & Maintenance	\$ (69,518)	\$ (81,912)	\$ (58,358)	28.76%	\$ (88,324)	\$ (94,983)	\$ (69,630)	26.69%	\$ (195,040)	\$ (152,460)	\$ (171,832)	-12.71%	\$ (3,306)	\$ (6,250)	\$ (3,436)	45.03%	\$ (356,187)	\$ (335,604)	\$ (283,651)	15.48%	12
13	Professional & Contractual Services	\$ (16,359)	\$ (22,917)	\$ (29,673)	-29.48%	\$ (16,090)	\$ (14,583)	\$ (13,375)	8.29%	\$ (187,784)	\$ (183,334)	\$ (282,886)	-54.30%	\$ (4,133)	\$ (3,750)	\$ (3,137)	16.34%	\$ (224,366)	\$ (224,584)	\$ (329,071)	-46.52%	13
14	Other Supplies & Expense	\$ (17,083)	\$ (12,503)	\$ (18,783)	-50.23%	\$ (12,226)	\$ (10,628)	\$ (11,316)	-6.47%	\$ (10,194)	\$ (11,252)	\$ (87,413)	-676.84%	\$ (4,058)	\$ (3,752)	\$ (3,016)	19.60%	\$ (43,561)	\$ (38,135)	\$ (120,528)	-216.06%	14
15	Administrative	\$ (253,760)	\$ (331,263)	\$ (314,637)	5.02%	\$ (157,090)	\$ (209,296)	\$ (194,775)	6.94%	\$ (145,006)	\$ (186,756)	\$ (179,792)	3.73%	\$ (48,335)	\$ (46,206)	\$ (59,931)	-29.70%	\$ (604,191)	\$ (773,521)	\$ (749,135)	3.15%	15
16	Bad Debt	\$ (28)	\$ (1,042)	\$ 1,148			\$ (417)	\$ (346)			\$ (417)	\$ (784)			\$ (83)	\$ (50)	39.98%	\$ (28)	\$ (1,958)	\$ (31)		16
17	Depreciation Expense	\$ (168,375)	\$ (168,357)	\$ (170,539)	-1.30%	\$ (134,460)	\$ (144,776)	\$ (135,354)	6.51%	\$ (382,536)	\$ -	\$ -	#DIV/0!	\$ (24,430)	\$ (23,787)	\$ (24,628)	-3.54%	\$ (709,801)	\$ (719,440)	\$ (731,066)	-1.62%	17
18	In Lieu of Franchise	\$ (200,529)	\$ (195,563)	\$ (192,866)	1.38%	\$ (38,741)	\$ (35,952)	\$ (40,874)	-13.69%	\$ (63,241)	\$ (62,911)	\$ (61,920)	1.58%	\$ (3,980)	\$ (4,014)	\$ (4,014)	0.01%	\$ (306,491)	\$ (298,441)	\$ (299,673)	-0.41%	18
19	TOTAL EXPENSES	\$ (3,680,915)	\$ (3,624,674)	\$ (3,524,256)	2.77%	\$ (674,702)	\$ (745,883)	\$ (688,643)	7.67%	\$ (1,126,306)	\$ (656,622)	\$ (822,657)	-25.29%	\$ (94,353)	\$ (92,926)	\$ (99,847)	-7.45%	\$ (5,576,275)	\$ (5,651,820)	\$ (5,645,133)	0.12%	19
20	OPERATING INCOME	\$ 349,897	\$ 339,417	\$ 348,045	2.54%	\$ 152,197	\$ 49,444	\$ 208,261	321.21%	\$ 139,492	\$ 623,601	\$ 486,919	-21.92%	\$ (13,727)	\$ (10,984)	\$ (19,396)	-76.57%	\$ 627,860	\$ 469,763	\$ 513,387	9.29%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 99,348	\$ 95,833	\$ 83,060	-13.33%	\$ 71,580	\$ 46,667	\$ 61,185	31.11%	\$ 56,836	\$ 42,083	\$ 53,215	26.45%	\$ 18,923	\$ 10,417	\$ 15,821	51.88%	\$ 246,688	\$ 195,000	\$ 213,281	9.37%	22
23	Interest Expense(loan obligations)	\$ (25,470)	\$ -	\$ (21,959)		\$ (16,768)	\$ (11,046)	\$ (14,567)		\$ (104,812)	\$ (81,774)	\$ (115,522)		\$ (4,851)	\$ (4,183)	\$ -		\$ (151,901)	\$ (92,820)	\$ (156,231)		23
24	Impact Fees	\$ 15,037	\$ 14,583	\$ 35,193	141.32%	\$ 95,850	\$ 29,167	\$ 119,393	309.35%	\$ 30,741	\$ 20,833	\$ 133,549	541.04%			\$ -		\$ 141,628	\$ 64,583	\$ 288,135	346.14%	24
25	Gain/Loss on Sale of Assets	\$ (2,576)	\$ (4,167)	\$ -		\$ (48,203)	\$ (60,417)	\$ -		\$ -	\$ -				\$ -	\$ -		\$ (50,779)	\$ (64,583)	\$ -		25
26	Grant Revenue		\$ -	\$ -		\$ 25,000	\$ 5,943	\$ -	-76.23%	\$ 9,411	\$ -	\$ -			\$ 65,000			\$ 9,411	\$ 0	\$ 2,700		26
27	Change in market value	\$ 139,185	\$ -	\$ 541,796		\$ 86,162	\$ -	\$ (335,397)		\$ 79,534	\$ -	\$ 309,597		\$ 26,511	\$ -	\$ 103,199		\$ 331,392	\$ -	\$ 1,289,989		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 225,525	\$ 106,250	\$ 638,089	500.55%	\$ 188,621	\$ 29,371	\$ (163,443)	-656.48%	\$ 71,710	\$ (18,857)	\$ 380,839	2119.60%	\$ 40,583	\$ 10,417	\$ 179,837	1626.43%	\$ 526,439	\$ 102,181	\$ 1,637,874	1502.92%	28
29	CHANGE IN NET ASSETS	\$ 575,422	\$ 445,667	\$ 986,135	121.27%	\$ 340,818	\$ 78,815	\$ 44,818	-43.14%	\$ 211,202	\$ 604,743	\$ 867,758	43.49%	\$ 26,856	\$ (568)	\$ 160,442	28358.23%	\$ 1,154,299	\$ 571,944	\$ 2,151,261	276.13%	29