

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 7.31.2021																					
PRINT DATE 8/16/21																					
	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	\$ 1,314,971	\$ 1,268,528	\$ 1,342,754	5.85%	\$ 371,856	\$ 343,691	\$ 397,654	15.70%	\$ 800,654	\$ 798,757	\$ 918,203	14.95%	\$ 55,485	\$ 55,905	\$ 55,725	-0.32%	\$ 2,542,966	\$ 2,466,880	\$ 2,714,335	10.03%	1
2 COMMERCIAL	\$ 368,396	\$ 406,456	\$ 419,798	3.28%	\$ 53,887	\$ 59,820	\$ 70,195	17.34%	\$ 69,402	\$ 79,081	\$ 98,140	24.10%	\$ 5,560	\$ 5,575	\$ 5,550	-0.45%	\$ 497,245	\$ 550,931	\$ 593,684	7.76%	2
3 INDUSTRIAL	\$ 1,012,344	\$ 1,103,654	\$ 1,065,164	-3.49%	\$ 186,988	\$ 155,889	\$ 221,755	42.25%	\$ 98,688	\$ 108,008	\$ 122,184	13.12%	\$ 2,245	\$ 2,235	\$ 2,160	-3.36%	\$ 1,300,265	\$ 1,369,786	\$ 1,411,263	3.03%	3
4 MUNICIPAL	\$ 35,350	\$ 34,104	\$ 35,617	4.44%	\$ 3,118	\$ 3,779	\$ 4,416	16.85%	\$ 6,050	\$ 6,747	\$ 7,706	14.22%	\$ 590	\$ 520	\$ 580	11.54%	\$ 45,108	\$ 45,150	\$ 48,319	7.02%	4
5 BOARD OF PUBLIC WORKS	\$ 113,338	\$ 115,906	\$ 127,989	10.42%	\$ 843	\$ 1,028	\$ 7,438	623.61%	\$ 1,123	\$ 1,452	\$ 1,304	-10.19%	\$ 280	\$ 280	\$ 280	0.00%	\$ 115,583	\$ 118,666	\$ 137,011	15.46%	5
6 REVENUE OTHER	\$ 8,139	\$ 13,333	\$ 64,843	386.32%	\$ 66,416	\$ 63,333	\$ 209,052	230.08%	\$ 20,284	\$ 11,667	\$ 63,349	442.99%	\$ 263	\$ 133	\$ 940	604.76%	\$ 95,103	\$ 88,467	\$ 338,184	282.27%	6
7 TOTAL OPERATING REVENUES	\$ 2,852,538	\$ 2,941,982	\$ 3,056,165	3.88%	\$ 683,108	\$ 627,540	\$ 910,510	45.09%	\$ 996,201	\$ 1,005,710	\$ 1,210,885	20.40%	\$ 64,423	\$ 64,648	\$ 65,235	0.91%	\$ 4,596,270	\$ 4,639,880	\$ 5,242,795	12.99%	7
8 Operations Expenses																					8
9 Purchased Power	\$ (1,883,656)	\$ (1,923,189)	\$ (2,116,688)	-10.06%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,883,656)	\$ (1,923,189)	\$ (2,116,688)	-10.06%	9
10 Wages and Salaries Benefits	\$ (167,791)	\$ (227,527)	\$ (246,584)	-8.38%	\$ (177,020)	\$ (181,528)	\$ (209,534)	-15.43%	\$ (26,271)	\$ (40,924)	\$ (7,285)	82.20%	\$ (998)	\$ (6,667)	\$ (183)	97.25%	\$ (372,081)	\$ (456,646)	\$ (463,587)	-1.52%	10
11 Utilities	\$ (10,498)	\$ (8,833)	\$ (8,789)	0.50%	\$ (44,365)	\$ (35,492)	\$ (37,267)	-5.00%	\$ (125,563)	\$ (89,646)	\$ (101,014)	-12.68%	\$ (693)	\$ (67)	\$ -	100.00%	\$ (181,119)	\$ (134,038)	\$ (147,070)	-9.72%	11
12 Repairs & Maintenance	\$ (49,055)	\$ (52,875)	\$ (55,493)	-4.95%	\$ (57,537)	\$ (71,894)	\$ (80,357)	-11.77%	\$ (149,611)	\$ (113,572)	\$ (131,251)	-15.57%	\$ (2,814)	\$ (5,000)	\$ (1,817)	63.66%	\$ (259,016)	\$ (243,341)	\$ (268,917)	-10.51%	12
13 Professional & Contractual Services	\$ (43,956)	\$ (28,333)	\$ (45,387)	-60.19%	\$ (12,294)	\$ (13,333)	\$ (35,050)	-162.88%	\$ (276,595)	\$ (209,095)	\$ (254,027)	-21.49%	\$ (3,051)	\$ (1,667)	\$ (8,645)	-418.72%	\$ (335,895)	\$ (252,428)	\$ (343,110)	-35.92%	13
14 Other Supplies & Expense	\$ (17,230)	\$ (8,333)	\$ (15,526)	-86.31%	\$ (12,508)	\$ (8,167)	\$ (10,322)	-26.39%	\$ (22,581)	\$ (7,000)	\$ (6,755)	3.50%	\$ (2,796)	\$ -	\$ (1,353)	-452.00%	\$ (55,115)	\$ (23,500)	\$ (33,955)	-44.49%	14
15 Administrative	\$ (281,834)	\$ (259,177)	\$ (374,376)	-44.45%	\$ (174,469)	\$ (163,270)	\$ (231,757)	-41.95%	\$ (161,048)	\$ (151,140)	\$ (213,929)	-41.54%	\$ (53,683)	\$ (34,965)	\$ (71,310)	-103.95%	\$ (671,034)	\$ (608,552)	\$ (891,372)	-46.47%	15
16 Bad Debt	\$ 55	\$ (2,713)	\$ (5,073)	-86.97%	\$ (20)	\$ (1,980)	\$ (197)	90.04%	\$ (63)	\$ (2,200)	\$ (330)	85.02%	\$ (5)	\$ (440)	\$ (20)	95.45%	\$ (32)	\$ (7,333)	\$ (5,620)	23.37%	16
17 Depreciation Expense	\$ (137,679)	\$ (139,023)	\$ (127,165)	8.53%	\$ (109,056)	\$ (110,121)	\$ (100,737)	8.52%	\$ (321,149)	\$ (324,287)	\$ (365,893)	-12.83%	\$ (19,940)	\$ (20,135)	\$ (14,281)	29.07%	\$ (587,824)	\$ (593,566)	\$ (608,075)	-2.44%	17
18 In Lieu of Franchise	\$ (142,756)	\$ (139,257)	\$ (149,104)	-7.07%	\$ (30,949)	\$ (28,530)	\$ (36,276)	-27.15%	\$ (47,847)	\$ (49,650)	\$ (56,411)	-13.62%	\$ (3,210)	\$ (3,226)	\$ (3,215)	0.35%	\$ (224,761)	\$ (220,662)	\$ (245,005)	-11.03%	18
19 TOTAL EXPENSES	\$ (2,734,398)	\$ (2,789,261)	\$ (3,144,185)	-12.72%	\$ (618,217)	\$ (614,315)	\$ (741,496)	-20.70%	\$ (1,130,728)	\$ (987,514)	\$ (1,136,895)	-15.13%	\$ (87,189)	\$ (72,166)	\$ (100,824)	-39.71%	\$ (4,570,532)	\$ (4,463,255)	\$ (5,123,400)	-14.79%	19
20 OPERATING INCOME	\$ 118,140	\$ 152,721	\$ (88,021)	-157.63%	\$ 64,891	\$ 13,225	\$ 169,014	1177.97%	\$ (134,527)	\$ 18,196	\$ 73,990	306.62%	\$ (22,766)	\$ (7,517)	\$ (35,589)	-373.43%	\$ 25,738	\$ 176,626	\$ 119,395	-32.40%	20
21 Non-Operating Revenues (Expenses)																					21
22 Interest and Dividend Income (Expenses)	\$ 45,665	\$ 53,667	\$ 21,491	-59.96%	\$ 36,093	\$ 32,667	\$ 20,539	-37.12%	\$ 30,733	\$ 24,500	\$ 16,643	-32.07%	\$ 8,698	\$ 5,833	\$ 4,094	-29.83%	\$ 121,189	\$ 116,667	\$ 62,766	-46.20%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (973)	\$ (2,375)	\$ (945)	60.20%	\$ (35,041)	\$ (35,249)	\$ (94,185)	-167.20%	\$ -	\$ -	\$ -		\$ (36,014)	\$ (37,624)	\$ (95,130)	-152.85%	23
24 Impact Fees	\$ 24,587	\$ 11,667	\$ 11,762	0.82%	\$ 89,924	\$ 34,667	\$ 46,971	35.49%	\$ 95,031	\$ 42,667	\$ 59,653	39.81%	\$ -	\$ -	\$ -		\$ 209,541	\$ 89,000	\$ 118,386	33.02%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ (3,333)	\$ 9,002	370.06%	\$ -	\$ (33,333)	\$ 1	100.00%	\$ -	\$ -	\$ 1		\$ -	\$ -	\$ 0		\$ -	\$ (36,667)	\$ 9,005	124.56%	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 5,943	\$ 16,667	\$ 1,030	-93.82%	\$ -	\$ -	\$ -		\$ 65,000	\$ -	\$ -		\$ 70,943	\$ 16,667	\$ 1,030	-93.82%	26
27 Change in market value	\$ 512,192	\$ -	\$ 107,624		\$ 317,071	\$ -	\$ 66,624		\$ 292,681	\$ -	\$ 61,499		\$ 97,560	\$ -	\$ 20,500		\$ 1,219,505	\$ -	\$ 256,246		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 582,444	\$ 62,000	\$ 149,878	141.74%	\$ 448,057	\$ 48,292	\$ 134,221	177.94%	\$ 383,404	\$ 31,918	\$ 43,611	36.63%	\$ 171,258	\$ 5,833	\$ 24,594	321.60%	\$ 1,585,163	\$ 148,043	\$ 352,304	137.97%	28
29 CHANGE IN NET ASSETS	\$ 700,583	\$ 214,721	\$ 61,858	-71.19%	\$ 512,948	\$ 61,517	\$ 303,235	392.93%	\$ 248,878	\$ 50,114	\$ 117,601	134.67%	\$ 148,493	\$ (1,684)	\$ (10,995)	-552.99%	\$ 1,610,901	\$ 324,669	\$ 471,698	45.29%	29