

Lewes Board of Public Works																								
Statement of Revenue & Expenditure Q3 10.1.2021 - 12.31.2021																								
PRINT DATE 1/18/22																								
	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	Q1	Q2		
1	UTILITY SALES																							
1	RESIDENTIAL	\$ 853,496	\$ 931,528	\$ 852,721	-8.46%	\$ 240,174	\$ 233,518	\$ 263,001	12.63%	\$ 613,135	\$ 555,706	\$ 586,378	5.52%	\$ 41,635	\$ 41,940	\$ 41,823	-0.28%	\$ 1,748,440	\$ 1,762,691	\$ 1,743,923	-1.06%	1	\$ 1,829,154	\$ 2,484,427
2	COMMERCIAL	\$ 276,901	\$ 250,355	\$ 285,325	13.97%	\$ 36,183	\$ 45,060	\$ 46,121	2.35%	\$ 58,250	\$ 55,544	\$ 71,448	28.63%	\$ 4,190	\$ 4,175	\$ 4,140	-0.84%	\$ 375,524	\$ 355,134	\$ 407,034	14.61%	2	\$ 414,151	\$ 531,701
3	INDUSTRIAL	\$ 707,230	\$ 783,247	\$ 738,782	-5.68%	\$ 136,200	\$ 101,214	\$ 140,425	38.74%	\$ 67,236	\$ 74,569	\$ 69,571	-6.70%	\$ 1,620	\$ 1,680	\$ 1,620	-3.57%	\$ 912,286	\$ 960,710	\$ 950,398	-1.07%	3	\$ 998,106	\$ 1,239,977
4	MUNICIPAL	\$ 30,620	\$ 30,289	\$ 30,085	-0.67%	\$ 3,357	\$ 1,742	\$ 3,006	72.59%	\$ 6,395	\$ 4,432	\$ 4,912	10.82%	\$ 435	\$ 390	\$ 435	11.54%	\$ 40,807	\$ 36,854	\$ 38,438	4.30%	4	\$ 34,107	\$ 46,202
5	BOARD OF PUBLIC WORKS	\$ 91,453	\$ 72,041	\$ 86,625	20.24%	\$ 783	\$ 960	\$ 7,573	689.08%	\$ 970	\$ 1,128	\$ 925	-18.00%	\$ 210	\$ 210	\$ 210	0.00%	\$ 93,416	\$ 74,338	\$ 95,332	28.24%	5	\$ 99,288	\$ 104,638
6	REVENUE OTHER	\$ 4,813	\$ 10,000	\$ 44,409	344.09%	\$ 50,738	\$ 47,500	\$ 111,052	133.79%	\$ 335,115	\$ 8,750	\$ 108,632	1141.51%	\$ 38	\$ 100	\$ 6,502	6403.13%	\$ 390,704	\$ 66,350	\$ 270,596	307.83%	6	\$ 175,829	\$ 317,980
7	TOTAL OPERATING REVENUES	\$ 1,964,513	\$ 2,077,461	\$ 2,037,947	-1.90%	\$ 467,435	\$ 429,993	\$ 571,179	32.83%	\$ 1,081,100	\$ 700,129	\$ 841,865	20.24%	\$ 48,128	\$ 48,495	\$ 54,730	12.86%	\$ 3,561,176	\$ 3,256,077	\$ 3,505,721	7.67%	7	\$ 3,550,636	\$ 4,724,925
8	Operations Expenses																				8			
9	Purchased Power	\$ (1,397,297)	\$ (1,432,164)	\$ (1,388,770)	3.03%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,397,297)	\$ (1,432,164)	\$ (1,388,770)	3.03%	9	\$ (1,414,169)	\$ (1,879,441)
10	Wages and Salaries Benefits	\$ (136,786)	\$ (170,645)	\$ (150,703)	11.69%	\$ (108,633)	\$ (136,146)	\$ (136,623)	-0.35%	\$ (12,390)	\$ (30,693)	\$ (6,168)	79.91%	\$ -	\$ (5,000)	\$ -	100.00%	\$ (257,809)	\$ (342,484)	\$ (293,494)	14.30%	10	\$ (350,928)	\$ (318,503)
11	Utilities	\$ (6,739)	\$ (6,625)	\$ (5,761)	13.03%	\$ (22,485)	\$ (26,619)	\$ (32,568)	-22.35%	\$ (73,456)	\$ (67,235)	\$ (65,886)	2.01%	\$ -	\$ (50)	\$ -	100.00%	\$ (102,680)	\$ (100,529)	\$ (104,215)	-3.67%	11	\$ (106,288)	\$ (112,758)
12	Repairs & Maintenance	\$ (19,087)	\$ (39,656)	\$ (34,367)	13.34%	\$ (35,789)	\$ (53,921)	\$ (71,725)	-33.02%	\$ (93,256)	\$ (85,179)	\$ (111,151)	-30.49%	\$ (935)	\$ (3,750)	\$ -	100.00%	\$ (149,067)	\$ (182,506)	\$ (217,242)	-19.03%	12	\$ (171,720)	\$ (204,631)
13	Professional & Contractual Services	\$ (10,778)	\$ (21,250)	\$ (38,445)	-80.92%	\$ (8,375)	\$ (10,000)	\$ (61,346)	-513.46%	\$ (238,609)	\$ (156,821)	\$ (307,600)	-96.15%	\$ (2,117)	\$ (1,250)	\$ (4,436)	-254.88%	\$ (259,880)	\$ (189,321)	\$ (411,827)	-117.53%	13	\$ (248,581)	\$ (271,479)
14	Other Supplies & Expense	\$ (8,839)	\$ (6,250)	\$ (4,452)	28.78%	\$ (6,082)	\$ (6,125)	\$ (3,234)	47.20%	\$ (6,321)	\$ (5,250)	\$ (3,568)	32.03%	\$ (2,448)	\$ -	\$ (414)	-452.00%	\$ (23,690)	\$ (17,625)	\$ (11,668)	33.80%	14	\$ (29,587)	\$ (39,616)
15	Administrative	\$ (162,318)	\$ (194,383)	\$ (166,068)	14.57%	\$ (100,482)	\$ (122,453)	\$ (102,804)	16.05%	\$ (92,753)	\$ (113,355)	\$ (94,896)	16.28%	\$ (30,918)	\$ (26,224)	\$ (31,632)	-20.62%	\$ (386,471)	\$ (456,414)	\$ (395,401)	13.37%	15	\$ (690,468)	\$ (513,290)
16	Bad Debt	\$ 495	\$ (2,035)	\$ (1,062)	47.81%	\$ (112)	\$ (1,485)	\$ (79)	94.67%	\$ (353)	\$ (1,650)	\$ (249)	84.92%	\$ (30)	\$ (330)	\$ (29)	91.32%	\$ (0)	\$ (5,500)	\$ (1,419)	74.20%	16	\$ (5,619)	\$ (359)
17	Depreciation Expense	\$ (81,235)	\$ (104,267)	\$ (92,899)	10.90%	\$ (79,173)	\$ (82,591)	\$ (74,945)	9.26%	\$ (268,226)	\$ (243,215)	\$ (283,631)	-16.62%	\$ (13,310)	\$ (15,101)	\$ (11,506)	23.81%	\$ (441,944)	\$ (445,175)	\$ (462,981)	-4.00%	17	\$ (451,673)	\$ (464,159)
18	In Lieu of Franchise	\$ (99,012)	\$ (102,076)	\$ (99,677)	2.35%	\$ (20,889)	\$ (19,384)	\$ (23,006)	-18.69%	\$ (35,424)	\$ (34,542)	\$ (36,662)	-6.14%	\$ (2,405)	\$ (2,420)	\$ (2,411)	0.34%	\$ (157,730)	\$ (158,422)	\$ (161,756)	-2.10%	18	\$ (166,966)	\$ (221,896)
19	TOTAL EXPENSES	\$ (1,921,595)	\$ (2,079,352)	\$ (1,982,204)	4.67%	\$ (382,021)	\$ (458,723)	\$ (506,330)	-10.38%	\$ (820,788)	\$ (737,940)	\$ (909,811)	-23.29%	\$ (52,163)	\$ (54,124)	\$ (50,428)	6.83%	\$ (3,176,567)	\$ (3,330,139)	\$ (3,448,773)	-3.56%	19	\$ (3,635,998)	\$ (4,026,130)
20	OPERATING INCOME	\$ 42,918	\$ (1,891)	\$ 55,743	3047.11%	\$ 85,414	\$ (28,730)	\$ 64,848	325.71%	\$ 260,312	\$ (37,811)	\$ (67,945)	-79.69%	\$ (4,035)	\$ (5,629)	\$ 4,302	176.43%	\$ 384,609	\$ (74,062)	\$ 56,949	176.89%	20	\$ (85,362)	\$ 698,794
21	Non-Operating Revenues (Expenses)																				21			
22	Interest and Dividend Income (Expenses)	\$ 46,527	\$ 40,250	\$ 51,060	26.86%	\$ 39,529	\$ 24,500	\$ 36,779	50.12%	\$ 29,929	\$ 18,375	\$ 32,371	76.17%	\$ 8,862	\$ 4,375	\$ 9,726	122.30%	\$ 124,847	\$ 87,500	\$ 129,936	48.50%	22	\$ 64,769	\$ 63,867
23	Interest Expense(loan obligations)	\$ -	\$ -	\$ -		\$ (959)	\$ (2,375)	\$ (21,042)	-785.98%	\$ (35,357)	\$ (34,761)	\$ (34,762)		\$ -	\$ -	\$ -		\$ (36,317)	\$ (37,136)	\$ (55,803)	-50.27%	23	\$ (36,194)	\$ (58,937)
24	Impact Fees	\$ 14,462	\$ 8,750	\$ 5,206	-40.50%	\$ 66,996	\$ 26,000	\$ 28,730	10.50%	\$ 46,352	\$ 32,000	\$ 20,446	-36.10%	\$ -	\$ -	\$ -		\$ 127,810	\$ 66,750	\$ 54,382	-18.53%	24	\$ 96,780	\$ 61,692
25	Gain/Loss on Sale of Assets	\$ -	\$ (2,500)	\$ 76	103.02%	\$ 972	\$ (25,000)	\$ 47	100.19%	\$ -	\$ -	\$ 43		\$ -	\$ -	\$ 14		\$ 972	\$ (27,500)	\$ 180	100.65%	25	\$ -	\$ 11,005
26	Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 12,500	\$ 10,696	-14.44%	\$ -	\$ -	\$ 84,164		\$ -	\$ -	\$ -		\$ -	\$ 12,500	\$ 94,859	658.87%	26	\$ -	\$ 40,996
27	Change in Market Value	\$ 208,702	\$ -	\$ (7,724)		\$ 129,196	\$ -	\$ (4,781)		\$ 119,258	\$ -	\$ (4,413)		\$ 39,753	\$ -	\$ (1,471)		\$ 496,909	\$ -	\$ (18,389)		27	\$ 246,538	\$ (123,708)
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 269,690	\$ 46,500	\$ 48,618	4.56%	\$ 235,734	\$ 35,625	\$ 50,428	41.55%	\$ 160,182	\$ 15,614	\$ 97,849	526.70%	\$ 48,615	\$ 4,375	\$ 8,269	89.01%	\$ 714,221	\$ 102,114	\$ 205,164	100.92%	28	\$ 371,894	\$ (5,086)
29	CHANGE IN NET ASSETS	\$ 312,608	\$ 44,609	\$ 104,361	133.95%	\$ 321,148	\$ 6,895	\$ 115,276	1571.94%	\$ 420,494	\$ (22,198)	\$ 29,904	234.72%	\$ 44,580	\$ (1,254)	\$ 12,571	1102.25%	\$ 1,098,830	\$ 28,051	\$ 262,113	834.41%	29	\$ 286,532	\$ 693,708