

Lewes Board of Public Works																						
Statement of Revenue & Expenditure Year To Date Ending 9.30.2021																						
PRINT DATE 10/20/21																						
	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	\$ 2,222,213	\$ 2,131,071	\$ 2,233,381	4.80%	\$ 587,999	\$ 543,454	\$ 634,763	16.80%	\$ 1,251,344	\$ 1,247,260	\$ 1,361,803	9.18%	\$ 83,300	\$ 83,865	\$ 83,635	-0.27%	\$ 4,144,857	\$ 4,005,649	\$ 4,313,581	7.69%	1
2	COMMERCIAL	\$ 610,377	\$ 652,151	\$ 669,467	2.66%	\$ 90,277	\$ 106,013	\$ 112,582	6.20%	\$ 122,170	\$ 122,851	\$ 155,503	26.58%	\$ 8,340	\$ 8,365	\$ 8,300	-0.78%	\$ 831,165	\$ 889,381	\$ 945,852	6.35%	2
3	INDUSTRIAL	\$ 1,621,540	\$ 1,733,800	\$ 1,694,531	-2.26%	\$ 292,067	\$ 242,581	\$ 354,114	45.98%	\$ 155,696	\$ 176,032	\$ 186,199	5.78%	\$ 3,365	\$ 3,355	\$ 3,240	-3.43%	\$ 2,072,668	\$ 2,155,768	\$ 2,238,084	3.82%	3
4	MUNICIPAL	\$ 53,513	\$ 53,062	\$ 58,881	10.97%	\$ 5,960	\$ 6,702	\$ 7,913	18.06%	\$ 10,595	\$ 11,505	\$ 12,646	9.92%	\$ 880	\$ 780	\$ 870	11.54%	\$ 70,949	\$ 72,048	\$ 80,309	11.47%	4
5	BOARD OF PUBLIC WORKS	\$ 173,146	\$ 182,738	\$ 190,951	4.49%	\$ 1,305	\$ 1,655	\$ 10,606	541.05%	\$ 1,768	\$ 2,174	\$ 1,949	-10.37%	\$ 420	\$ 420	\$ 420	0.00%	\$ 176,639	\$ 186,987	\$ 203,926	9.06%	5
6	REVENUE OTHER	\$ 15,414	\$ 20,000	\$ 81,002	305.01%	\$ 163,898	\$ 95,000	\$ 314,961	231.54%	\$ 36,321	\$ 17,500	\$ 96,183	449.61%	\$ 263	\$ 200	\$ 1,663	731.23%	\$ 215,896	\$ 132,700	\$ 493,809	272.12%	6
7	TOTAL OPERATING REVENUES	\$ 4,696,204	\$ 4,772,821	\$ 4,928,214	3.26%	\$ 1,141,507	\$ 995,405	\$ 1,434,937	44.16%	\$ 1,577,895	\$ 1,577,322	\$ 1,814,282	15.02%	\$ 96,568	\$ 96,985	\$ 98,128	1.18%	\$ 7,512,174	\$ 7,442,533	\$ 8,275,561	11.19%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (3,020,677)	\$ (3,034,120)	\$ (3,293,609)	-8.55%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (3,020,677)	\$ (3,034,120)	\$ (3,293,609)	-8.55%	9
10	Wages and Salaries Benefits	\$ (257,517)	\$ (341,291)	\$ (365,479)	-7.09%	\$ (269,621)	\$ (272,291)	\$ (292,062)	-7.26%	\$ (39,221)	\$ (61,387)	\$ (11,706)	80.93%	\$ (998)	\$ (10,000)	\$ (183)	98.17%	\$ (567,356)	\$ (684,968)	\$ (669,431)	2.27%	10
11	Utilities	\$ (15,909)	\$ (13,250)	\$ (13,028)	1.67%	\$ (61,626)	\$ (53,239)	\$ (51,410)	3.43%	\$ (170,335)	\$ (134,469)	\$ (154,653)	-15.01%	\$ (698)	\$ (100)	\$ -	100.00%	\$ (248,568)	\$ (201,058)	\$ (219,092)	-8.97%	11
12	Repairs & Maintenance	\$ (76,099)	\$ (79,312)	\$ (67,233)	15.23%	\$ (94,055)	\$ (107,842)	\$ (111,393)	-3.29%	\$ (285,470)	\$ (170,357)	\$ (195,907)	-15.00%	\$ (3,436)	\$ (7,500)	\$ (1,817)	75.78%	\$ (459,059)	\$ (365,011)	\$ (376,350)	-3.11%	12
13	Professional & Contractual Services	\$ (50,055)	\$ (42,500)	\$ (67,099)	-57.88%	\$ (16,979)	\$ (20,000)	\$ (60,979)	-204.90%	\$ (338,253)	\$ (313,643)	\$ (379,323)	-20.94%	\$ (3,256)	\$ (2,500)	\$ (11,974)	-378.98%	\$ (408,543)	\$ (378,643)	\$ (519,376)	-37.17%	13
14	Other Supplies & Expense	\$ (25,396)	\$ (12,500)	\$ (26,974)	-115.79%	\$ (27,594)	\$ (12,250)	\$ (14,105)	-15.14%	\$ (88,838)	\$ (10,500)	\$ (25,746)	-145.20%	\$ (3,308)	\$ -	\$ (2,379)	-452.00%	\$ (145,136)	\$ (35,250)	\$ (69,203)	-96.32%	14
15	Administrative	\$ (400,308)	\$ (388,766)	\$ (487,568)	-25.41%	\$ (247,810)	\$ (244,905)	\$ (301,828)	-23.24%	\$ (228,747)	\$ (226,710)	\$ (278,610)	-22.89%	\$ (76,249)	\$ (52,448)	\$ (92,870)	-77.07%	\$ (953,114)	\$ (912,828)	\$ (1,160,877)	-27.17%	15
16	Bad Debt	\$ 1,388	\$ (4,070)	\$ (5,241)	-28.77%	\$ (370)	\$ (2,970)	\$ (172)	94.22%	\$ (980)	\$ (3,300)	\$ (520)	84.25%	\$ (70)	\$ (660)	\$ (45)	93.18%	\$ (31)	\$ (11,000)	\$ (5,977)	45.66%	16
17	Depreciation Expense	\$ (206,518)	\$ (208,535)	\$ (188,877)	9.43%	\$ (163,584)	\$ (165,182)	\$ (150,811)	8.70%	\$ (481,724)	\$ (486,431)	\$ (554,200)	-13.93%	\$ (29,910)	\$ (30,202)	\$ (21,944)	27.34%	\$ (881,736)	\$ (890,349)	\$ (915,833)	-2.86%	17
18	In Lieu of Franchise	\$ (233,061)	\$ (233,764)	\$ (241,898)	-3.48%	\$ (49,010)	\$ (45,112)	\$ (57,202)	-26.80%	\$ (74,663)	\$ (77,528)	\$ (84,939)	-9.56%	\$ (4,818)	\$ (4,839)	\$ (4,823)	0.33%	\$ (361,552)	\$ (361,243)	\$ (388,862)	-7.65%	18
19	TOTAL EXPENSES	\$ (4,284,152)	\$ (4,358,108)	\$ (4,757,008)	-9.15%	\$ (930,647)	\$ (923,790)	\$ (1,039,962)	-12.58%	\$ (1,708,231)	\$ (1,484,324)	\$ (1,685,604)	-13.56%	\$ (122,743)	\$ (108,248)	\$ (136,036)	-25.67%	\$ (7,045,772)	\$ (6,874,470)	\$ (7,618,610)	-10.82%	19
20	OPERATING INCOME	\$ 412,052	\$ 414,714	\$ 171,206	-58.72%	\$ 210,860	\$ 71,615	\$ 394,976	451.53%	\$ (130,336)	\$ 92,998	\$ 128,678	38.37%	\$ (26,175)	\$ (11,263)	\$ (37,908)	-236.56%	\$ 466,402	\$ 568,063	\$ 656,951	15.65%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 76,936	\$ 80,500	\$ 47,205	-41.36%	\$ 59,332	\$ 49,000	\$ 40,026	-18.31%	\$ 50,826	\$ 36,750	\$ 33,504	-8.83%	\$ 14,654	\$ 8,750	\$ 8,991	2.76%	\$ 201,748	\$ 175,000	\$ 129,727	-25.87%	22
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (973)	\$ (2,375)	\$ (945)	60.20%	\$ (102,974)	\$ (94,185)	\$ (94,185)	0.00%	\$ -	\$ -	\$ -		\$ (103,947)	\$ (96,560)	\$ (95,130)	1.48%	23
24	Impact Fees	\$ 45,949	\$ 17,500	\$ 17,930	2.46%	\$ 142,276	\$ 52,000	\$ 67,857	30.50%	\$ 163,730	\$ 64,000	\$ 72,684	13.57%	\$ -	\$ -	\$ -		\$ 351,955	\$ 133,500	\$ 158,472	18.71%	24
25	Gain/Loss on Sale of Assets	\$ -	\$ (5,000)	\$ 9,002	280.04%	\$ -	\$ (50,000)	\$ 1	100.00%	\$ -	\$ -	\$ 2,001		\$ -	\$ -	\$ 0		\$ -	\$ (55,000)	\$ 11,005	120.01%	25
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 5,943	\$ 25,000	\$ 40,996	63.98%	\$ -	\$ -	\$ -		\$ 65,000	\$ -	\$ -		\$ 70,943	\$ 25,000	\$ 40,996	63.98%	26
27	Change in market value	\$ 466,207	\$ -	\$ 51,588		\$ 288,604	\$ -	\$ 31,936		\$ 266,404	\$ -	\$ 29,479		\$ 88,801	\$ -	\$ 9,826		\$ 1,110,016	\$ -	\$ 122,830		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 589,091	\$ 93,000	\$ 125,726	35.19%	\$ 495,182	\$ 73,625	\$ 179,871	144.31%	\$ 377,985	\$ 6,565	\$ 43,483	562.40%	\$ 168,456	\$ 8,750	\$ 18,818	115.07%	\$ 1,630,714	\$ 181,939	\$ 367,899	102.21%	28
29	CHANGE IN NET ASSETS	\$ 1,001,144	\$ 507,714	\$ 296,932	-41.52%	\$ 706,042	\$ 145,240	\$ 574,847	295.79%	\$ 247,649	\$ 99,562	\$ 172,161	72.92%	\$ 142,281	\$ (2,513)	\$ (19,090)	-659.54%	\$ 2,097,116	\$ 750,002	\$ 1,024,850	36.65%	29