

Lewes Board of Public Works																									
Statement of Revenue & Expenditure Q2 7.1.2022 - 9.30.2022																									
PRINT DATE 10/19/22																									
	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		Q3 2022	Q4 2022	Q1 2023	
	UTILITY SALES																								
1	RESIDENTIAL	\$ 1,368,078	\$ 1,417,280	\$ 1,448,207	2.18%	\$ 357,570	\$ 427,720	\$ 436,771	2.12%	\$ 716,915	\$ 744,517	\$ 766,704	2.98%	\$ 41,865	\$ 50,220	\$ 50,604	0.76%	\$ 2,484,427	\$ 2,639,737	\$ 2,702,285	2.37%	1	\$ 1,743,923	\$ 2,150,592	\$ 1,946,270
2	COMMERCIAL	\$ 378,242	\$ 390,898	\$ 401,626	2.74%	\$ 63,308	\$ 68,798	\$ 65,386	-4.96%	\$ 86,021	\$ 87,797	\$ 77,533	-11.69%	\$ 4,130	\$ 4,968	\$ 4,832	-2.74%	\$ 531,701	\$ 552,461	\$ 549,377	-0.56%	2	\$ 407,034	\$ 454,881	\$ 441,590
3	INDUSTRIAL	\$ 944,352	\$ 963,586	\$ 875,546	-9.14%	\$ 190,995	\$ 236,980	\$ 210,292	-11.26%	\$ 103,010	\$ 112,349	\$ 114,116	1.57%	\$ 1,620	\$ 1,944	\$ 1,992	2.47%	\$ 1,239,977	\$ 1,314,859	\$ 1,201,946	-8.59%	3	\$ 950,398	\$ 976,226	\$ 1,033,393
4	MUNICIPAL	\$ 32,445	\$ 28,897	\$ 24,084	-16.66%	\$ 5,426	\$ 5,838	\$ 6,054	3.71%	\$ 7,895	\$ 8,369	\$ 8,493	1.48%	\$ 435	\$ 522	\$ 522	0.00%	\$ 46,202	\$ 43,625	\$ 39,152	-10.25%	4	\$ 38,438	\$ 36,250	\$ 29,605
5	BOARD OF PUBLIC WORKS	\$ 96,674	\$ 93,558	\$ 88,396	-5.52%	\$ 6,787	\$ 6,893	\$ 3,943	-42.79%	\$ 967	\$ 1,044	\$ 1,315	26.00%	\$ 210	\$ 252	\$ 252	0.00%	\$ 104,638	\$ 101,747	\$ 93,906	-7.71%	5	\$ 95,332	\$ 117,587	\$ 94,294
6	REVENUE OTHER	\$ 23,869	\$ 22,634	\$ 53,140	134.79%	\$ 250,915	\$ 146,736	\$ 203,661	38.79%	\$ 41,444	\$ 78,848	\$ 94,084	19.32%	\$ 1,243	\$ 1,152	\$ 3,768	227.05%	\$ 317,471	\$ 249,369	\$ 354,654	42.22%	6	\$ 270,596	\$ 196,680	\$ 732,474
7	TOTAL OPERATING REVENUES	\$ 2,843,660	\$ 2,916,853	\$ 2,890,999	-0.89%	\$ 875,001	\$ 892,965	\$ 926,108	3.71%	\$ 956,252	\$ 1,032,923	\$ 1,062,245	2.84%	\$ 49,503	\$ 59,058	\$ 61,970	4.93%	\$ 4,724,416	\$ 4,901,799	\$ 4,941,321	0.81%	7	\$ 3,505,721	\$ 3,932,216	\$ 4,277,626
8	Operations Expenses																								
9	Purchased Power	\$ (1,879,441)	\$ (2,006,636)	\$ (2,029,351)	-1.13%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,879,441)	\$ (2,006,636)	\$ (2,029,351)	-1.13%	9	\$ (1,388,770)	\$ (1,762,075)	\$ (1,467,550)
10	Wages and Salaries Benefits	\$ (180,151)	\$ (225,170)	\$ (149,005)	33.83%	\$ (132,308)	\$ (172,562)	\$ (144,713)	16.14%	\$ (6,044)	\$ (8,964)	\$ (8,834)	1.46%	\$ -	\$ (675)	\$ -	100.00%	\$ (318,503)	\$ (407,371)	\$ (302,552)	25.73%	10	\$ (293,494)	\$ (336,442)	\$ (319,199)
11	Utilities	\$ (6,416)	\$ (6,115)	\$ (7,031)	-14.98%	\$ (32,907)	\$ (39,194)	\$ (28,342)	27.69%	\$ (73,434)	\$ (78,666)	\$ (64,891)	17.51%	\$ -	\$ -	\$ (620)	#DIV/0!	\$ (112,758)	\$ (123,976)	\$ (100,884)	18.63%	11	\$ (104,215)	\$ (125,516)	\$ (102,273)
12	Repairs & Maintenance	\$ (32,026)	\$ (38,045)	\$ (67,164)	-76.54%	\$ (53,372)	\$ (65,536)	\$ (83,844)	-27.94%	\$ (119,582)	\$ (140,141)	\$ (181,626)	-29.60%	\$ (1,561)	\$ (851)	\$ (226)	73.39%	\$ (206,541)	\$ (244,572)	\$ (332,861)	-36.10%	12	\$ (217,242)	\$ (256,106)	\$ (285,359)
13	Professional & Contractual Services	\$ (34,704)	\$ (126,305)	\$ (113,695)	9.98%	\$ (39,205)	\$ (44,494)	\$ (46,838)	-5.27%	\$ (191,766)	\$ (409,750)	\$ (281,390)	31.33%	\$ (5,804)	\$ (5,500)	\$ (1,707)	68.95%	\$ (271,479)	\$ (586,049)	\$ (443,631)	24.30%	13	\$ (411,827)	\$ (244,514)	\$ (402,418)
14	Other Supplies & Expense	\$ (14,148)	\$ (16,755)	\$ (12,844)	23.34%	\$ (4,222)	\$ (6,565)	\$ (11,562)	-76.11%	\$ (19,621)	\$ (10,381)	\$ (18,471)	-77.94%	\$ (1,626)	\$ (1,261)	\$ (829)	34.23%	\$ (39,616)	\$ (34,961)	\$ (43,706)	-25.01%	14	\$ (11,668)	\$ (37,352)	\$ (23,126)
15	Administrative	\$ (215,582)	\$ (206,339)	\$ (225,508)	-9.29%	\$ (133,455)	\$ (126,913)	\$ (130,294)	-2.66%	\$ (123,189)	\$ (118,816)	\$ (120,271)	-1.22%	\$ (41,063)	\$ (41,259)	\$ (25,056)	39.27%	\$ (513,290)	\$ (493,326)	\$ (501,129)	-1.58%	15	\$ (395,401)	\$ (505,809)	\$ (454,838)
16	Bad Debt	\$ (170)	\$ (1,031)	\$ (1,230)	-19.36%	\$ 26	\$ (119)	\$ (41)	65.46%	\$ (189)	\$ (332)	\$ (119)	64.25%	\$ (25)	\$ (30)	\$ (14)	52.80%	\$ (359)	\$ (1,512)	\$ (1,404)	7.12%	16	\$ (1,419)	\$ (425)	\$ (6)
17	Depreciation Expense	\$ (92,661)	\$ (99,000)	\$ (97,657)	1.36%	\$ (74,800)	\$ (83,261)	\$ (79,697)	4.28%	\$ (285,453)	\$ (334,900)	\$ (288,323)	13.91%	\$ (11,245)	\$ (12,050)	\$ (11,342)	5.88%	\$ (464,159)	\$ (529,211)	\$ (477,019)	9.86%	17	\$ (462,981)	\$ (465,867)	\$ (472,209)
18	In Lieu of Franchise	\$ (140,429)	\$ (145,341)	\$ (141,893)	2.37%	\$ (32,222)	\$ (37,386)	\$ (36,122)	3.38%	\$ (46,832)	\$ (48,158)	\$ (48,408)	-0.52%	\$ (2,413)	\$ (2,896)	\$ (2,910)	-0.50%	\$ (221,896)	\$ (233,781)	\$ (229,333)	1.90%	18	\$ (161,756)	\$ (186,777)	\$ (177,258)
19	TOTAL EXPENSES	\$ (2,595,727)	\$ (2,870,736)	\$ (2,845,379)	0.88%	\$ (502,466)	\$ (576,030)	\$ (561,454)	2.53%	\$ (866,111)	\$ (1,150,108)	\$ (1,012,334)	11.98%	\$ (63,737)	\$ (64,521)	\$ (42,705)	33.81%	\$ (4,028,040)	\$ (4,661,393)	\$ (4,461,871)	4.28%	19	\$ (3,448,773)	\$ (3,920,885)	\$ (3,704,236)
20	OPERATING INCOME	\$ 247,933	\$ 46,117	\$ 45,620	-1.08%	\$ 372,535	\$ 316,935	\$ 364,654	15.06%	\$ 90,141	\$ (117,185)	\$ 49,911	142.59%	\$ (14,233)	\$ (5,463)	\$ 19,265	452.68%	\$ 696,375	\$ 240,405	\$ 479,450	99.43%	20	\$ 56,949	\$ 11,331	\$ 573,390
21	Non-Operating Revenues (Expenses)																								
22	Interest and Dividend Income (Expenses)	\$ 23,206	\$ 19,244	\$ 27,417	42.47%	\$ 19,726	\$ 16,030	\$ 20,893	30.33%	\$ 16,515	\$ 13,498	\$ 18,051	33.73%	\$ 4,420	\$ 2,989	\$ 3,046	1.93%	\$ 63,867	\$ 51,761	\$ 69,407	34.09%	22	\$ 129,936	\$ 52,359	\$ 70,175
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ (902)	\$ (902)		\$ (58,937)	\$ (61,541)	\$ (61,751)		\$ -	\$ -	\$ -		\$ (58,937)	\$ (62,442)	\$ (62,653)	-0.34%	23	\$ (55,803)	\$ (54,354)	\$ (54,802)
24	Impact Fees	\$ 12,724	\$ 17,500	\$ 15,424	-11.86%	\$ 28,729	\$ 102,829	\$ (25,478)	-124.78%	\$ 20,239	\$ 66,767	\$ 37,966	-43.14%	\$ -	\$ -	\$ -		\$ 61,692	\$ 187,096	\$ 27,911	-85.08%	24	\$ 54,382	\$ 84,090	\$ 180,667
25	Gain/Loss on Sale of Assets	\$ 9,002	\$ -	\$ (0)	#DIV/0!	\$ 1	\$ -	\$ (0)	#DIV/0!	\$ 2,001	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 11,005	\$ -	\$ (0)	#DIV/0!	25	\$ 180	\$ (212,292)	\$ -
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 40,996	\$ 3,750	\$ 3,748	-0.05%	\$ -	\$ 15,548	\$ (41,556)	-367.28%	\$ -	\$ -	\$ -		\$ 40,996	\$ 19,298	\$ (37,808)	-295.92%	26	\$ 94,859	\$ -	\$ 49,327
27	Change in Market Value	\$ (51,958)	\$ -	\$ (98,090)		\$ (32,164)	\$ -	\$ (56,674)		\$ (29,690)	\$ -	\$ (52,315)		\$ (9,897)	\$ -	\$ (10,899)		\$ (123,708)	\$ -	\$ (217,978)		27	\$ (18,389)	\$ (465,983)	\$ (735,229)
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (7,026)	\$ 36,744	\$ (55,249)	-250.36%	\$ 57,288	\$ 121,707	\$ (58,414)	-148.00%	\$ (49,872)	\$ 34,273	\$ (99,605)	-390.63%	\$ (5,476)	\$ 2,989	\$ (7,853)	-362.73%	\$ (5,086)	\$ 195,713	\$ (221,120)	-212.98%	28	\$ 205,164	\$ (596,180)	\$ (489,860)
29	CHANGE IN NET ASSETS	\$ 240,907	\$ 82,861	\$ (9,629)	-111.62%	\$ 429,823	\$ 438,642	\$ 306,240	-30.18%	\$ 40,268	\$ (82,912)	\$ (49,694)	40.06%	\$ (19,709)	\$ (2,474)	\$ 11,413	561.37%	\$ 691,289	\$ 436,118	\$ 258,330	-40.77%	29	\$ 262,113	\$ (584,849)	\$ 83,530