

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 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	
UTILITY SALES																					
1 RESIDENTIAL	\$ 2,233,381	\$ 2,307,240	\$ 2,367,412	2.61%	\$ 634,763	\$ 752,694	\$ 755,974	0.44%	\$ 1,361,803	\$ 1,401,938	\$ 1,424,124	1.58%	\$ 83,635	\$ 100,398	\$ 101,044	0.64%	\$ 4,313,581	\$ 4,562,269	\$ 4,648,555	1.89%	1
2 COMMERCIAL	\$ 669,467	\$ 685,404	\$ 706,861	3.13%	\$ 112,582	\$ 127,114	\$ 121,776	-4.20%	\$ 155,503	\$ 162,626	\$ 152,603	-6.16%	\$ 8,300	\$ 9,936	\$ 9,728	-2.09%	\$ 945,852	\$ 985,080	\$ 990,968	0.60%	2
3 INDUSTRIAL	\$ 1,694,531	\$ 1,664,256	\$ 1,576,216	-5.29%	\$ 354,114	\$ 470,147	\$ 443,459	-5.68%	\$ 186,199	\$ 199,608	\$ 211,681	6.05%	\$ 3,240	\$ 3,888	\$ 3,984	2.47%	\$ 2,238,084	\$ 2,337,899	\$ 2,235,339	-4.39%	3
4 MUNICIPAL	\$ 58,881	\$ 52,723	\$ 45,571	-13.56%	\$ 7,913	\$ 8,469	\$ 8,685	2.56%	\$ 12,646	\$ 13,405	\$ 13,456	0.38%	\$ 870	\$ 1,044	\$ 1,044	0.00%	\$ 80,309	\$ 75,641	\$ 68,757	-9.10%	4
5 BOARD OF PUBLIC WORKS	\$ 190,951	\$ 183,938	\$ 175,239	-4.73%	\$ 10,606	\$ 12,218	\$ 10,120	-17.18%	\$ 1,949	\$ 2,102	\$ 2,339	11.24%	\$ 420	\$ 504	\$ 504	0.00%	\$ 203,926	\$ 198,763	\$ 188,201	-5.31%	5
6 REVENUE OTHER	\$ 81,171	\$ 45,267	\$ 99,972	120.85%	\$ 336,888	\$ 337,969	\$ 381,342	12.83%	\$ 73,579	\$ 523,061	\$ 589,690	12.74%	\$ 1,663	\$ 13,507	\$ 16,123	19.37%	\$ 493,300	\$ 919,803	\$ 1,087,127	18.19%	6
7 TOTAL OPERATING REVENUES	\$ 4,928,382	\$ 4,938,828	\$ 4,971,270	0.66%	\$ 1,456,864	\$ 1,708,610	\$ 1,721,357	0.75%	\$ 1,791,678	\$ 2,302,740	\$ 2,393,893	3.96%	\$ 98,128	\$ 129,277	\$ 132,427	2.44%	\$ 8,275,052	\$ 9,079,455	\$ 9,218,947	1.54%	7
8 Operations Expenses																				8	
9 Purchased Power	\$ (3,293,609)	\$ (3,491,613)	\$ (3,496,901)	-0.15%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (3,293,609)	\$ (3,491,613)	\$ (3,496,901)	-0.15%	9
10 Wages and Salaries Benefits	\$ (365,479)	\$ (411,501)	\$ (310,943)	24.44%	\$ (292,062)	\$ (333,676)	\$ (293,851)	11.94%	\$ (11,706)	\$ (17,929)	\$ (16,957)	5.42%	\$ (183)	\$ (1,350)	\$ -	100.00%	\$ (669,431)	\$ (764,455)	\$ (621,751)	18.67%	10
11 Utilities	\$ (13,028)	\$ (12,520)	\$ (13,110)	-4.71%	\$ (59,476)	\$ (70,661)	\$ (56,544)	19.98%	\$ (146,542)	\$ (162,817)	\$ (132,913)	18.37%	\$ -	\$ -	\$ (620)	#DIV/0!	\$ (219,046)	\$ (245,998)	\$ (203,187)	17.40%	11
12 Repairs & Maintenance	\$ (67,277)	\$ (111,009)	\$ (142,886)	-28.72%	\$ (113,303)	\$ (131,072)	\$ (136,365)	-4.04%	\$ (195,907)	\$ (296,720)	\$ (338,206)	-13.98%	\$ (1,817)	\$ (1,702)	\$ (764)	55.12%	\$ (378,304)	\$ (540,502)	\$ (618,221)	-14.38%	12
13 Professional & Contractual Services	\$ (66,992)	\$ (272,409)	\$ (264,319)	2.97%	\$ (61,199)	\$ (105,547)	\$ (107,891)	-2.22%	\$ (379,915)	\$ (642,500)	\$ (469,251)	26.96%	\$ (11,954)	\$ (11,000)	\$ (4,589)	58.28%	\$ (520,060)	\$ (1,031,456)	\$ (846,050)	17.98%	13
14 Other Supplies & Expense	\$ (26,974)	\$ (29,009)	\$ (22,999)	20.72%	\$ (14,105)	\$ (13,970)	\$ (17,132)	-22.64%	\$ (25,746)	\$ (19,861)	\$ (24,910)	-25.42%	\$ (2,379)	\$ (2,582)	\$ (1,791)	30.63%	\$ (69,203)	\$ (65,422)	\$ (66,832)	-2.16%	14
15 Administrative	\$ (505,578)	\$ (404,417)	\$ (430,185)	-6.37%	\$ (312,977)	\$ (250,836)	\$ (248,551)	0.91%	\$ (288,902)	\$ (232,431)	\$ (229,432)	1.29%	\$ (96,301)	\$ (78,145)	\$ (47,798)	38.83%	\$ (1,203,757)	\$ (965,829)	\$ (955,967)	1.02%	15
16 Bad Debt	\$ (5,241)	\$ (2,061)	\$ (690)	66.53%	\$ (172)	\$ (238)	\$ (175)	26.36%	\$ (520)	\$ (664)	\$ (494)	25.60%	\$ (45)	\$ (60)	\$ (51)	15.75%	\$ (5,977)	\$ (3,023)	\$ (1,410)	53.37%	16
17 Depreciation Expense	\$ (188,877)	\$ (194,783)	\$ (193,441)	0.69%	\$ (150,811)	\$ (162,110)	\$ (158,547)	2.20%	\$ (554,200)	\$ (621,185)	\$ (574,608)	7.50%	\$ (21,944)	\$ (23,840)	\$ (22,633)	5.06%	\$ (915,833)	\$ (1,001,919)	\$ (949,228)	5.26%	17
18 In Lieu of Franchise	\$ (241,898)	\$ (245,308)	\$ (243,565)	0.71%	\$ (57,202)	\$ (68,607)	\$ (67,001)	2.34%	\$ (84,939)	\$ (89,439)	\$ (90,210)	-0.86%	\$ (4,823)	\$ (5,788)	\$ (5,815)	-0.47%	\$ (388,862)	\$ (409,142)	\$ (406,591)	0.62%	18
19 TOTAL EXPENSES	\$ (4,774,955)	\$ (5,174,632)	\$ (5,119,038)	1.07%	\$ (1,061,306)	\$ (1,136,717)	\$ (1,086,058)	4.46%	\$ (1,688,376)	\$ (2,083,545)	\$ (1,876,980)	9.91%	\$ (139,446)	\$ (124,465)	\$ (84,060)	32.46%	\$ (7,664,082)	\$ (8,519,359)	\$ (8,166,136)	4.15%	19
20 OPERATING INCOME	\$ 153,428	\$ (235,804)	\$ (147,768)	37.33%	\$ 395,559	\$ 571,893	\$ 635,298	11.09%	\$ 103,302	\$ 219,195	\$ 516,913	135.82%	\$ (41,318)	\$ 4,812	\$ 48,367	905.21%	\$ 610,970	\$ 560,096	\$ 1,052,811	87.97%	20
21 Non-Operating Revenues (Expenses)																				21	
22 Interest and Dividend Income (Expenses)	\$ 47,205	\$ 38,492	\$ 55,375	43.86%	\$ 38,936	\$ 32,060	\$ 42,137	31.43%	\$ 33,504	\$ 26,996	\$ 35,918	33.05%	\$ 8,991	\$ 5,978	\$ 6,153	2.93%	\$ 128,636	\$ 103,526	\$ 139,583	34.83%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (945)	\$ (21,434)	\$ (21,434)	0.00%	\$ (94,185)	\$ (95,810)	\$ (96,021)	-0.22%	\$ -	\$ -	\$ -		\$ (95,130)	\$ (117,244)	\$ (117,455)	-0.18%	23
24 Impact Fees	\$ 17,930	\$ 26,250	\$ 24,292	-7.46%	\$ 67,857	\$ 231,829	\$ 115,441	-50.20%	\$ 72,684	\$ 96,517	\$ 68,846	-28.67%	\$ -	\$ -	\$ -		\$ 158,472	\$ 354,596	\$ 208,579	-41.18%	24
25 Gain/Loss on Sale of Assets	\$ 9,002	\$ -	\$ (0)		\$ 1	\$ -	\$ (0)		\$ 2,001	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 11,005	\$ -	\$ (0)	#DIV/0!	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 40,996	\$ 7,500	\$ 7,527	0.36%	\$ -	\$ 61,096	\$ 3,992	-93.47%	\$ -	\$ -	\$ -		\$ 40,996	\$ 68,596	\$ 11,520	-83.21%	26
27 Change in market value	\$ 51,588	\$ -	\$ (428,943)		\$ 31,936	\$ -	\$ (247,834)		\$ 29,479	\$ -	\$ (228,770)		\$ 9,826	\$ -	\$ (47,660)		\$ 122,830	\$ -	\$ (953,207)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 125,726	\$ 64,742	\$ (349,276)	-639.49%	\$ 178,781	\$ 249,955	\$ (104,162)	-141.67%	\$ 43,483	\$ 88,799	\$ (216,035)	-343.28%	\$ 18,818	\$ 5,978	\$ (41,508)	-794.38%	\$ 366,808	\$ 409,474	\$ (710,981)	-273.63%	28
29 CHANGE IN NET ASSETS	\$ 279,153	\$ (171,062)	\$ (497,044)	-190.56%	\$ 574,339	\$ 821,848	\$ 531,136	-35.37%	\$ 146,786	\$ 307,994	\$ 300,879	-2.31%	\$ (22,500)	\$ 10,789	\$ 6,859	-36.42%	\$ 977,778	\$ 969,569	\$ 341,830	-64.74%	29