

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 10.31.2022																					
PRINT DATE 11/29/22																					
	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	\$ 2,509,594	\$ 2,598,358	\$ 2,672,577	2.86%	\$ 737,019	\$ 876,468	\$ 877,841	0.16%	\$ 1,564,872	\$ 1,617,916	\$ 1,640,488	1.40%	\$ 97,570	\$ 117,114	\$ 117,928	0.70%	\$ 4,909,056	\$ 5,209,857	\$ 5,308,834	1.90%	1
2 COMMERCIAL	\$ 769,917	\$ 796,365	\$ 816,127	2.48%	\$ 131,526	\$ 147,951	\$ 143,062	-3.30%	\$ 182,682	\$ 192,572	\$ 177,479	-7.84%	\$ 9,680	\$ 11,592	\$ 11,360	-2.00%	\$ 1,093,805	\$ 1,148,480	\$ 1,148,028	-0.04%	2
3 INDUSTRIAL	\$ 1,958,883	\$ 1,940,873	\$ 1,846,305	-4.87%	\$ 400,250	\$ 532,192	\$ 494,580	-7.07%	\$ 211,447	\$ 227,051	\$ 241,066	6.17%	\$ 3,780	\$ 4,536	\$ 4,632	2.12%	\$ 2,574,361	\$ 2,704,653	\$ 2,586,584	-4.37%	3
4 MUNICIPAL	\$ 71,220	\$ 63,926	\$ 54,281	-15.09%	\$ 9,386	\$ 10,132	\$ 10,556	4.18%	\$ 14,680	\$ 15,680	\$ 15,782	0.65%	\$ 1,015	\$ 1,218	\$ 1,218	0.00%	\$ 96,301	\$ 90,956	\$ 81,836	-10.03%	4
5 BOARD OF PUBLIC WORKS	\$ 218,068	\$ 211,744	\$ 205,636	-2.88%	\$ 12,967	\$ 14,988	\$ 11,176	-25.44%	\$ 2,274	\$ 2,454	\$ 2,683	9.34%	\$ 490	\$ 588	\$ 588	0.00%	\$ 233,799	\$ 229,774	\$ 220,083	-4.22%	5
6 REVENUE OTHER	\$ 104,679	\$ 52,812	\$ 112,734	113.46%	\$ 390,132	\$ 375,788	\$ 419,576	11.65%	\$ 126,364	\$ 914,708	\$ 959,450	4.89%	\$ 5,655	\$ 13,777	\$ 17,220	24.99%	\$ 626,831	\$ 1,357,085	\$ 1,508,980	11.19%	6
7 TOTAL OPERATING REVENUES	\$ 5,632,361	\$ 5,664,078	\$ 5,707,659	0.77%	\$ 1,681,281	\$ 1,957,519	\$ 1,956,792	-0.04%	\$ 2,102,320	\$ 2,970,382	\$ 3,036,947	2.24%	\$ 118,190	\$ 148,825	\$ 152,946	2.77%	\$ 9,534,153	\$ 10,740,804	\$ 10,854,344	1.06%	7
8 Operations Expenses																				8	
9 Purchased Power	\$ (3,714,767)	\$ (3,937,883)	\$ (3,977,241)	-1.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (3,714,767)	\$ (3,937,883)	\$ (3,977,241)	-1.00%	9
10 Wages and Salaries Benefits	\$ (416,189)	\$ (484,558)	\$ (360,571)	25.59%	\$ (336,076)	\$ (394,021)	\$ (339,800)	13.76%	\$ (12,325)	\$ (20,917)	\$ (19,927)	4.73%	\$ (183)	\$ (1,575)	\$ -	100.00%	\$ (764,772)	\$ (901,070)	\$ (720,298)	20.06%	10
11 Utilities	\$ (14,955)	\$ (14,365)	\$ (15,195)	-5.78%	\$ (70,757)	\$ (84,091)	\$ (64,299)	23.54%	\$ (166,810)	\$ (184,497)	\$ (157,322)	14.73%	\$ -	\$ -	\$ (620)		\$ (252,521)	\$ (282,953)	\$ (237,436)	16.09%	11
12 Repairs & Maintenance	\$ (81,743)	\$ (123,691)	\$ (155,488)	-25.71%	\$ (141,173)	\$ (152,917)	\$ (157,482)	-2.99%	\$ (236,487)	\$ (343,434)	\$ (432,316)	-25.88%	\$ (1,817)	\$ (1,985)	\$ (764)	61.53%	\$ (461,220)	\$ (622,026)	\$ (746,049)	-19.94%	12
13 Professional & Contractual Services	\$ (77,825)	\$ (286,185)	\$ (269,641)	5.78%	\$ (86,752)	\$ (120,378)	\$ (129,623)	-7.68%	\$ (464,824)	\$ (710,417)	\$ (544,208)	23.40%	\$ (14,018)	\$ (12,833)	\$ (5,043)	60.71%	\$ (643,419)	\$ (1,129,812)	\$ (948,514)	16.05%	13
14 Other Supplies & Expense	\$ (27,813)	\$ (33,961)	\$ (24,579)	27.63%	\$ (14,882)	\$ (16,158)	\$ (18,444)	-14.15%	\$ (27,907)	\$ (23,321)	\$ (31,656)	-35.74%	\$ (2,423)	\$ (3,002)	\$ (1,886)	37.16%	\$ (73,025)	\$ (76,442)	\$ (76,565)	-0.16%	14
15 Administrative	\$ (561,085)	\$ (511,197)	\$ (557,635)	-9.08%	\$ (347,338)	\$ (318,750)	\$ (322,189)	-1.08%	\$ (320,620)	\$ (302,036)	\$ (297,406)	1.53%	\$ (106,873)	\$ (95,897)	\$ (61,959)	35.39%	\$ (1,335,917)	\$ (1,227,880)	\$ (1,239,190)	-0.92%	15
16 Bad Debt	\$ (5,460)	\$ (2,405)	\$ (612)	74.56%	\$ (189)	\$ (278)	\$ (194)	30.16%	\$ (575)	\$ (775)	\$ (548)	29.33%	\$ (54)	\$ (70)	\$ (57)	19.21%	\$ (6,278)	\$ (3,527)	\$ (1,410)	60.03%	16
17 Depreciation Expense	\$ (219,834)	\$ (227,783)	\$ (226,359)	0.63%	\$ (175,858)	\$ (189,864)	\$ (185,294)	2.41%	\$ (648,617)	\$ (743,585)	\$ (671,094)	9.75%	\$ (25,779)	\$ (27,890)	\$ (26,424)	5.26%	\$ (1,070,087)	\$ (1,189,122)	\$ (1,109,172)	6.72%	17
18 In Lieu of Franchise	\$ (275,922)	\$ (280,484)	\$ (279,746)	0.26%	\$ (65,760)	\$ (79,079)	\$ (76,861)	2.81%	\$ (97,832)	\$ (103,129)	\$ (103,875)	-0.72%	\$ (5,627)	\$ (6,752)	\$ (6,786)	-0.51%	\$ (445,141)	\$ (469,444)	\$ (467,268)	0.46%	18
19 TOTAL EXPENSES	\$ (5,395,592)	\$ (5,902,510)	\$ (5,867,068)	0.60%	\$ (1,238,785)	\$ (1,355,536)	\$ (1,294,187)	4.53%	\$ (1,975,996)	\$ (2,432,110)	\$ (2,258,351)	7.14%	\$ (156,774)	\$ (150,004)	\$ (103,539)	30.98%	\$ (8,767,147)	\$ (9,840,160)	\$ (9,523,145)	3.22%	19
20 OPERATING INCOME	\$ 236,769	\$ (238,432)	\$ (159,408)	33.14%	\$ 442,496	\$ 601,983	\$ 662,605	10.07%	\$ 126,324	\$ 538,272	\$ 778,596	44.65%	\$ (38,584)	\$ (1,179)	\$ 49,407	4291.14%	\$ 767,006	\$ 900,644	\$ 1,331,199	47.81%	20
21 Non-Operating Revenues (Expenses)																				21	
22 Interest and Dividend Income (Expenses)	\$ 45,359	\$ 37,533	\$ 60,149	60.26%	\$ 39,520	\$ 32,737	\$ 46,571	42.26%	\$ 33,529	\$ 26,696	\$ 39,438	47.73%	\$ 8,640	\$ 5,647	\$ 6,683	18.34%	\$ 127,048	\$ 102,614	\$ 152,841	48.95%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (1,876)	\$ (21,434)	\$ (21,434)	0.00%	\$ (106,393)	\$ (95,810)	\$ (96,021)	-0.22%	\$ -	\$ -	\$ -		\$ (108,269)	\$ (117,244)	\$ (117,455)	-0.18%	23
24 Impact Fees	\$ 19,280	\$ 55,383	\$ 34,122	-38.39%	\$ 78,301	\$ 321,524	\$ 131,215	-59.19%	\$ 79,003	\$ 173,498	\$ 80,573	-53.56%	\$ -	\$ -	\$ -		\$ 176,583	\$ 550,405	\$ 245,910	-55.32%	24
25 Gain/Loss on Sale of Assets	\$ 9,002	\$ -	\$ (0)		\$ 1	\$ -	\$ (0)		\$ 2,001	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 11,005	\$ -	\$ (0)		25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 40,996	\$ 8,750	\$ 7,667	-12.38%	\$ -	\$ 66,096	\$ 1,341	-97.97%	\$ -	\$ -	\$ -		\$ 40,996	\$ 74,846	\$ 9,008	-87.96%	26
27 Change in market value	\$ 74,039	\$ -	\$ (399,902)		\$ 45,834	\$ -	\$ (231,054)		\$ 42,308	\$ -	\$ (213,281)		\$ 14,103	\$ -	\$ (44,433)		\$ 176,283	\$ -	\$ (888,670)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 147,680	\$ 92,917	\$ (305,631)	-428.93%	\$ 202,776	\$ 341,577	\$ (67,036)	-119.63%	\$ 50,448	\$ 170,480	\$ (187,950)	-210.25%	\$ 22,743	\$ 5,647	\$ (37,750)	-768.46%	\$ 423,647	\$ 610,621	\$ (598,366)	-197.99%	28
29 CHANGE IN NET ASSETS	\$ 384,449	\$ (145,516)	\$ (465,039)	-219.58%	\$ 645,272	\$ 943,560	\$ 595,569	-36.88%	\$ 176,772	\$ 708,752	\$ 590,646	-16.66%	\$ (15,841)	\$ 4,468	\$ 11,657	160.87%	\$ 1,190,653	\$ 1,511,265	\$ 732,833	-51.51%	29