

Lewes Board of Public Works																									
Statement of Revenue & Expenditure Q3 10.1.2022 - 12.31.2022																									
PRINT DATE 11/17/2023																									
	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	Q4 2022	Q1 2023	Q2 2023		
	UTILITY SALES																								
1	RESIDENTIAL	\$ 852,721	\$ 962,064	\$ 1,010,214	5.00%	\$ 263,001	\$ 313,257	\$ 312,521	-0.23%	\$ 586,378	\$ 623,141	\$ 653,358	4.85%	\$ 41,823	\$ 50,169	\$ 50,712	1.08%	\$ 1,743,923	\$ 1,948,630	\$ 2,026,805	4.01%	1	\$ 2,150,592	\$ 1,946,270	\$ 2,702,285
2	COMMERCIAL	\$ 285,325	\$ 319,858	\$ 329,246	2.93%	\$ 46,121	\$ 50,753	\$ 48,302	-4.83%	\$ 71,448	\$ 68,801	\$ 63,160	-8.20%	\$ 4,140	\$ 4,968	\$ 4,902	-1.33%	\$ 407,034	\$ 444,381	\$ 445,610	0.28%	2	\$ 454,881	\$ 441,590	\$ 549,377
3	INDUSTRIAL	\$ 738,782	\$ 743,276	\$ 759,346	2.16%	\$ 140,425	\$ 172,369	\$ 176,327	2.30%	\$ 69,571	\$ 79,767	\$ 83,657	4.88%	\$ 1,620	\$ 1,944	\$ 1,944	0.00%	\$ 950,398	\$ 997,357	\$ 1,021,274	2.40%	3	\$ 976,226	\$ 1,033,393	\$ 1,201,946
4	MUNICIPAL	\$ 30,085	\$ 28,179	\$ 29,119	3.34%	\$ 3,006	\$ 3,359	\$ 3,550	5.69%	\$ 4,912	\$ 5,390	\$ 5,343	-0.88%	\$ 435	\$ 522	\$ 522	0.00%	\$ 38,438	\$ 37,450	\$ 38,534	2.89%	4	\$ 36,250	\$ 29,605	\$ 39,152
5	BOARD OF PUBLIC WORKS	\$ 86,625	\$ 94,644	\$ 99,697	5.34%	\$ 7,573	\$ 3,548	\$ 2,844	-19.83%	\$ 925	\$ 998	\$ 1,031	3.27%	\$ 210	\$ 252	\$ 252	0.00%	\$ 95,332	\$ 99,442	\$ 103,824	4.41%	5	\$ 117,587	\$ 94,294	\$ 93,906
6	REVENUE OTHER	\$ 44,409	\$ 86,762	\$ 118,932	37.08%	\$ 111,052	\$ 97,643	\$ 127,788	30.87%	\$ 108,632	\$ 439,213	\$ 408,449	-7.00%	\$ 6,502	\$ 1,638	\$ 4,640	183.35%	\$ 270,596	\$ 625,255	\$ 659,809	5.53%	6	\$ 196,680	\$ 732,474	\$ 354,654
7	TOTAL OPERTING REVENUES	\$ 2,037,947	\$ 2,234,784	\$ 2,346,554	5.00%	\$ 571,179	\$ 640,928	\$ 671,332	4.74%	\$ 841,865	\$ 1,217,310	\$ 1,214,997	-0.19%	\$ 54,730	\$ 59,493	\$ 62,972	5.85%	\$ 3,505,721	\$ 4,152,514	\$ 4,295,855	3.45%	7	\$ 3,932,216	\$ 4,277,626	\$ 4,941,321
8	Operations Expenses																								
9	Purchased Power	\$ (1,388,770)	\$ (1,533,074)	\$ (1,720,766)	-12.24%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,388,770)	\$ (1,533,074)	\$ (1,720,766)	-12.24%	9	\$ (1,762,075)	\$ (1,467,550)	\$ (2,029,351)
10	Wages and Salaries Benefits	\$ (150,703)	\$ (179,603)	\$ (150,290)	16.32%	\$ (136,623)	\$ (181,035)	\$ (143,819)	20.56%	\$ (6,168)	\$ (8,964)	\$ (7,568)	15.57%	\$ -	\$ (338)	\$ (2,521)	-646.93%	\$ (293,494)	\$ (369,940)	\$ (304,198)	17.77%	10	\$ (336,442)	\$ (319,199)	\$ (302,552)
11	Utilities	\$ (5,761)	\$ (5,605)	\$ (6,294)	-12.31%	\$ (32,568)	\$ (29,002)	\$ (22,410)	22.73%	\$ (65,886)	\$ (65,651)	\$ (81,781)	-24.57%	\$ -	\$ -	\$ -	#DIV/0!	\$ (104,215)	\$ (100,257)	\$ (110,485)	-10.20%	11	\$ (125,516)	\$ (102,273)	\$ (100,884)
12	Repairs & Maintenance	\$ (34,367)	\$ (37,963)	\$ (35,533)	6.40%	\$ (76,125)	\$ (65,536)	\$ (54,036)	17.55%	\$ (111,151)	\$ (210,894)	\$ (259,849)	-23.21%	\$ -	\$ (891)	\$ (181)	79.70%	\$ (221,642)	\$ (315,283)	\$ (349,599)	-10.88%	12	\$ (256,106)	\$ (285,359)	\$ (332,861)
13	Professional & Contractual Services	\$ (38,445)	\$ (41,325)	\$ (20,576)	50.21%	\$ (61,346)	\$ (44,494)	\$ (123,843)	-178.34%	\$ (307,600)	\$ (413,750)	\$ (456,108)	-10.24%	\$ (4,436)	\$ (5,900)	\$ (2,096)	64.48%	\$ (411,827)	\$ (505,469)	\$ (602,623)	-19.22%	13	\$ (244,514)	\$ (402,418)	\$ (443,631)
14	Other Supplies & Expense	\$ (4,480)	\$ (14,855)	\$ (5,652)	61.95%	\$ (3,234)	\$ (5,673)	\$ (8,603)	-51.63%	\$ (3,738)	\$ (17,666)	\$ (13,903)	21.30%	\$ (414)	\$ (1,321)	\$ (408)	69.14%	\$ (11,866)	\$ (39,515)	\$ (28,565)	27.71%	14	\$ (37,352)	\$ (23,126)	\$ (43,706)
15	Administrative	\$ (166,107)	\$ (244,339)	\$ (271,589)	-11.15%	\$ (102,828)	\$ (152,523)	\$ (156,918)	-2.88%	\$ (94,918)	\$ (148,866)	\$ (144,848)	2.70%	\$ (31,639)	\$ (46,968)	\$ (30,177)	35.75%	\$ (395,493)	\$ (592,695)	\$ (603,532)	-1.83%	15	\$ (505,809)	\$ (454,838)	\$ (501,129)
16	Bad Debt	\$ (1,062)	\$ (1,031)	\$ 371	136.01%	\$ (79)	\$ (119)	\$ (111)	6.91%	\$ (249)	\$ (332)	\$ (286)	13.99%	\$ (29)	\$ (30)	\$ (30)	0.00%	\$ (1,419)	\$ (1,512)	\$ (55)	96.34%	16	\$ (425)	\$ (6)	\$ (1,404)
17	Depreciation Expense	\$ (92,899)	\$ (100,110)	\$ (99,025)	1.08%	\$ (74,945)	\$ (84,261)	\$ (80,370)	4.62%	\$ (283,631)	\$ (377,400)	\$ (290,054)	23.14%	\$ (11,506)	\$ (12,250)	\$ (11,398)	6.95%	\$ (462,981)	\$ (574,021)	\$ (480,847)	16.23%	17	\$ (465,867)	\$ (472,209)	\$ (477,019)
18	In Lieu of Franchise	\$ (99,677)	\$ (106,880)	\$ (111,381)	-4.21%	\$ (23,006)	\$ (26,604)	\$ (27,177)	-2.16%	\$ (36,662)	\$ (38,426)	\$ (40,327)	-4.95%	\$ (2,411)	\$ (2,894)	\$ (2,917)	-0.79%	\$ (161,756)	\$ (174,804)	\$ (181,802)	-4.00%	18	\$ (186,777)	\$ (177,258)	\$ (229,333)
19	TOTAL EXPENSES	\$ (1,982,272)	\$ (2,264,784)	\$ (2,420,735)	-6.89%	\$ (510,754)	\$ (589,246)	\$ (617,286)	-4.76%	\$ (910,003)	\$ (1,281,950)	\$ (1,294,724)	-1.00%	\$ (50,435)	\$ (70,590)	\$ (49,726)	29.56%	\$ (3,453,463)	\$ (4,206,570)	\$ (4,382,472)	-4.18%	19	\$ (3,920,885)	\$ (3,704,236)	\$ (4,461,871)
20	OPERATING INCOME	\$ 55,676	\$ (30,000)	\$ (74,181)	-147.27%	\$ 60,424	\$ 51,681	\$ 54,046	4.58%	\$ (68,137)	\$ (64,640)	\$ (79,727)	-23.34%	\$ 4,295	\$ (11,098)	\$ 13,246	219.35%	\$ 52,258	\$ (54,056)	\$ (86,616)	-60.24%	20	\$ 11,331	\$ 573,390	\$ 479,450
21	Non-Operating Revenues (Expenses)																								
22	Interest and Dividend Income (Expenses)	\$ 51,060	\$ 47,733	\$ 35,852	-24.89%	\$ 36,779	\$ 35,353	\$ 24,168	-31.64%	\$ 32,371	\$ 31,335	\$ 23,594	-24.70%	\$ 9,726	\$ 8,789	\$ 3,984	-54.67%	\$ 129,936	\$ 123,209	\$ 87,598	-28.90%	22	\$ 52,359	\$ 70,175	\$ 69,407
23	Interest Expense(loan obligations)	\$ -	\$ -	\$ -		\$ (21,042)	\$ (19,226)	\$ (19,226)		\$ (34,762)	\$ (39,251)	\$ (21,946)		\$ -	\$ -	\$ -		\$ (55,803)	\$ (58,477)	\$ (41,173)	29.59%	23	\$ (54,354)	\$ (54,802)	\$ (62,653)
24	Impact Fees	\$ 5,206	\$ 21,305	\$ 18,892	-11.33%	\$ 28,730	\$ 171,934	\$ 182,524	6.16%	\$ 20,446	\$ 304,947	\$ 315,264	3.38%	\$ -	\$ -	\$ -		\$ 54,382	\$ 498,186	\$ 516,680	3.71%	24	\$ 84,090	\$ 180,667	\$ 27,911
25	Gain/Loss on Sale of Assets	\$ -	\$ -	\$ 1,769	#DIV/0!	\$ 47	\$ -	\$ 1,022	#DIV/0!	\$ -	\$ -	\$ 943		\$ 14	\$ -	\$ 197		\$ 61	\$ -	\$ 3,930	#DIV/0!	25	\$ (212,292)	\$ -	\$ (0)
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 10,696	\$ 3,750	\$ 9,403	150.74%	\$ 84,164	\$ -	\$ 4,319	#DIV/0!	\$ -	\$ -	\$ -		\$ 94,859	\$ 3,750	\$ 13,721	265.90%	26	\$ -	\$ 49,327	\$ (37,808)
27	Change in Market Value	\$ (7,724)	\$ -	\$ 80,798		\$ (4,781)	\$ -	\$ 46,683	#DIV/0!	\$ (4,413)	\$ -	\$ 43,092		\$ (1,471)	\$ -	\$ 8,978		\$ (18,389)	\$ -	\$ 179,551		27	\$ (465,983)	\$ (735,229)	\$ (217,978)
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 48,543	\$ 69,038	\$ 137,310	98.89%	\$ 50,428	\$ 191,811	\$ 244,574	27.51%	\$ 97,806	\$ 297,030	\$ 365,266	22.97%	\$ 8,269	\$ 8,789	\$ 13,158	49.71%	\$ 205,046	\$ 566,668	\$ 760,308	34.17%	28	\$ (596,180)	\$ (489,860)	\$ (221,120)
29	CHANGE IN NET ASSETS	\$ 104,219	\$ 39,038	\$ 63,129	61.71%	\$ 110,852	\$ 243,493	\$ 298,620	22.64%	\$ 29,669	\$ 232,391	\$ 285,539	22.87%	\$ 12,564	\$ (2,309)	\$ 26,403	1243.46%	\$ 257,303	\$ 512,612	\$ 673,692	31.42%	29	\$ (584,849)	\$ 83,530	\$ 258,330