

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 5.31.2022																					
PRINT DATE 6/22/22																					
	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	\$ 552,313	\$ 568,145	\$ 576,374	1.45%	\$ 166,273	\$ 193,034	\$ 195,276	1.16%	\$ 418,784	\$ 431,868	\$ 420,813	-2.56%	\$ 27,845	\$ 33,474	\$ 33,630	0.47%	\$ 1,165,216	\$ 1,226,521	\$ 1,226,094	-0.03%	1
2 COMMERCIAL	\$ 189,484	\$ 190,221	\$ 193,441	1.69%	\$ 29,508	\$ 35,466	\$ 37,162	4.78%	\$ 42,474	\$ 45,829	\$ 50,887	11.04%	\$ 2,780	\$ 3,312	\$ 3,264	-1.45%	\$ 264,246	\$ 274,829	\$ 284,754	3.61%	2
3 INDUSTRIAL	\$ 496,086	\$ 496,488	\$ 445,964	-10.18%	\$ 106,724	\$ 134,468	\$ 150,446	11.88%	\$ 46,579	\$ 50,350	\$ 54,487	8.22%	\$ 1,080	\$ 1,296	\$ 1,320	1.85%	\$ 650,469	\$ 682,602	\$ 652,216	-4.45%	3
4 MUNICIPAL	\$ 18,261	\$ 16,383	\$ 15,167	-7.43%	\$ 1,121	\$ 1,228	\$ 1,229	0.01%	\$ 2,842	\$ 2,967	\$ 2,893	-2.48%	\$ 290	\$ 348	\$ 348	0.00%	\$ 22,515	\$ 20,927	\$ 19,637	-6.17%	4
5 BOARD OF PUBLIC WORKS	\$ 64,127	\$ 60,730	\$ 59,477	-2.06%	\$ 2,448	\$ 3,801	\$ 5,001	31.57%	\$ 648	\$ 697	\$ 682	-2.17%	\$ 140	\$ 168	\$ 168	0.00%	\$ 67,363	\$ 65,396	\$ 65,328	-0.10%	5
6 REVENUE OTHER	\$ 10,229	\$ 15,089	\$ 30,522	102.28%	\$ 55,747	\$ 62,852	\$ 61,897	-1.52%	\$ 13,566	\$ 417,930	\$ 407,409	-2.52%	\$ 378	\$ 1,236	\$ 11,397	822.22%	\$ 79,920	\$ 497,107	\$ 511,225	2.84%	6
7 TOTAL OPERATING REVENUES	\$ 1,330,500	\$ 1,347,057	\$ 1,320,943	-1.94%	\$ 361,821	\$ 430,849	\$ 451,011	4.68%	\$ 524,894	\$ 949,641	\$ 937,172	-1.31%	\$ 32,513	\$ 39,834	\$ 50,127	25.84%	\$ 2,249,728	\$ 2,767,381	\$ 2,759,253	-0.29%	7
8 Operations Expenses																					8
9 Purchased Power	\$ (851,081)	\$ (893,735)	\$ (928,687)	-3.91%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (851,081)	\$ (893,735)	\$ (928,687)	-3.91%	9
10 Wages and Salaries Benefits	\$ (125,807)	\$ (123,274)	\$ (107,612)	12.71%	\$ (111,667)	\$ (109,243)	\$ (100,012)	8.45%	\$ (3,990)	\$ (5,976)	\$ (5,750)	3.79%	\$ -	\$ (450)	\$ -	100.00%	\$ (241,464)	\$ (238,943)	\$ (213,374)	10.70%	10
11 Utilities	\$ (4,497)	\$ (4,408)	\$ (4,106)	6.86%	\$ (18,374)	\$ (21,698)	\$ (18,530)	14.60%	\$ (51,006)	\$ (55,972)	\$ (48,615)	13.14%	\$ -	\$ -	\$ -	#DIV/0!	\$ (73,878)	\$ (82,078)	\$ (71,251)	13.19%	11
12 Repairs & Maintenance	\$ (22,238)	\$ (57,983)	\$ (58,343)	-0.62%	\$ (33,904)	\$ (43,691)	\$ (36,790)	15.79%	\$ (49,069)	\$ (84,934)	\$ (100,254)	-18.04%	\$ -	\$ (567)	\$ (417)	26.44%	\$ (105,212)	\$ (187,175)	\$ (195,805)	-4.61%	12
13 Professional & Contractual Services	\$ (24,998)	\$ (137,449)	\$ (142,114)	-3.39%	\$ (16,779)	\$ (29,663)	\$ (41,276)	-39.15%	\$ (124,089)	\$ (135,833)	\$ (95,671)	29.57%	\$ (4,762)	\$ (3,667)	\$ (1,936)	47.20%	\$ (170,628)	\$ (306,612)	\$ (280,997)	8.35%	13
14 Other Supplies & Expense	\$ (9,237)	\$ (9,803)	\$ (8,865)	9.56%	\$ (7,999)	\$ (5,217)	\$ (4,838)	7.26%	\$ (4,933)	\$ (7,720)	\$ (6,059)	21.52%	\$ (540)	\$ (901)	\$ (843)	-452.00%	\$ (22,709)	\$ (23,641)	\$ (20,605)	12.84%	14
15 Administrative	\$ (124,069)	\$ (129,299)	\$ (139,654)	-8.01%	\$ (76,805)	\$ (81,619)	\$ (80,689)	1.14%	\$ (70,897)	\$ (73,010)	\$ (74,482)	-2.02%	\$ (23,632)	\$ (23,134)	\$ (15,517)	32.92%	\$ (295,403)	\$ (307,062)	\$ (310,342)	-1.07%	15
16 Bad Debt	\$ (4,818)	\$ (687)	\$ 442	164.31%	\$ (161)	\$ (79)	\$ (110)	-39.13%	\$ (317)	\$ (221)	\$ (306)	-38.31%	\$ (10)	\$ (20)	\$ (30)	-51.95%	\$ (5,306)	\$ (1,008)	\$ (5)	99.49%	16
17 Depreciation Expense	\$ (65,467)	\$ (60,000)	\$ (63,621)	-6.04%	\$ (50,981)	\$ (48,267)	\$ (52,548)	-8.87%	\$ (179,777)	\$ (230,849)	\$ (190,546)	17.46%	\$ (7,148)	\$ (7,840)	\$ (7,530)	3.96%	\$ (303,373)	\$ (346,956)	\$ (314,245)	9.43%	17
18 In Lieu of Franchise	\$ (66,106)	\$ (67,915)	\$ (64,521)	5.00%	\$ (15,489)	\$ (18,135)	\$ (19,456)	-7.28%	\$ (23,508)	\$ (27,590)	\$ (26,488)	3.99%	\$ (1,607)	\$ (1,928)	\$ (1,937)	-0.44%	\$ (106,710)	\$ (115,569)	\$ (112,401)	2.74%	18
19 TOTAL EXPENSES	\$ (1,298,318)	\$ (1,484,554)	\$ (1,517,081)	-2.19%	\$ (332,160)	\$ (357,611)	\$ (354,249)	0.94%	\$ (507,587)	\$ (622,106)	\$ (548,172)	11.88%	\$ (37,699)	\$ (38,506)	\$ (28,210)	26.74%	\$ (2,175,764)	\$ (2,502,778)	\$ (2,447,712)	2.20%	19
20 OPERATING INCOME	\$ 32,182	\$ (137,496)	\$ (196,138)	-42.65%	\$ 29,660	\$ 73,238	\$ 96,763	32.12%	\$ 17,307	\$ 327,534	\$ 389,000	18.77%	\$ (5,186)	\$ 1,328	\$ 21,917	1550.78%	\$ 73,964	\$ 264,604	\$ 311,541	17.74%	20
21 Non-Operating Revenues (Expenses)																					21
22 Interest and Dividend Income (Expenses)	\$ 10,361	\$ 9,146	\$ 12,350	35.04%	\$ 8,921	\$ 8,353	\$ 10,534	26.11%	\$ 8,107	\$ 6,599	\$ 8,560	29.71%	\$ 1,974	\$ 1,329	\$ 1,372	3.23%	\$ 29,363	\$ 25,428	\$ 32,817	29.06%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (945)	\$ (20,532)	\$ (20,532)	0.00%	\$ (35,248)	\$ (34,270)	\$ (34,270)	0.00%	\$ -	\$ -	\$ -		\$ (36,194)	\$ (54,802)	\$ (54,802)	0.00%	23
24 Impact Fees	\$ 5,206	\$ 5,833	\$ 6,168	5.74%	\$ 13,086	\$ 17,333	\$ 15,946	-8.01%	\$ 50,251	\$ 10,833	\$ 8,995	-16.97%	\$ -	\$ -	\$ -		\$ 68,543	\$ 34,000	\$ 31,109	-8.50%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	#DIV/0!	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 2,500	\$ -	-100.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 2,500	\$ -	-100.00%	26
27 Change in market value	\$ 88,922	\$ -	\$ (125,991)		\$ 55,047	\$ -	\$ (72,795)		\$ 50,813	\$ -	\$ (67,195)		\$ 16,938	\$ -	\$ (13,999)		\$ 211,719	\$ -	\$ (279,981)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 104,489	\$ 14,979	\$ (107,473)	-817.47%	\$ 76,108	\$ 7,655	\$ (66,847)	-973.27%	\$ 73,922	\$ (16,837)	\$ (83,910)	-398.36%	\$ 18,911	\$ 1,329	\$ (12,627)	-1049.90%	\$ 273,431	\$ 7,126	\$ (270,857)	-3900.92%	28
29 CHANGE IN NET ASSETS	\$ 136,672	\$ (122,517)	\$ (303,611)	-147.81%	\$ 105,769	\$ 80,892	\$ 29,916	-63.02%	\$ 91,229	\$ 310,697	\$ 305,090	-1.80%	\$ 13,725	\$ 2,657	\$ 9,290	249.66%	\$ 347,395	\$ 271,730	\$ 40,685	-85.03%	29