

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 8.31.2022																					
PRINT DATE 9/20/22																					
	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	\$ 1,810,800	\$ 1,867,094	\$ 1,907,597	2.17%	\$ 522,292	\$ 612,715	\$ 604,741	-1.30%	\$ 1,147,820	\$ 1,158,036	\$ 1,148,175	-0.85%	\$ 69,700	\$ 83,682	\$ 84,166	0.58%	\$ 3,550,611	\$ 3,721,528	\$ 3,744,679	0.62%	1
2 COMMERCIAL	\$ 544,105	\$ 555,708	\$ 570,334	2.63%	\$ 92,373	\$ 105,074	\$ 100,576	-4.28%	\$ 127,230	\$ 131,940	\$ 126,684	-3.98%	\$ 6,930	\$ 8,280	\$ 8,084	-2.37%	\$ 770,638	\$ 801,002	\$ 805,678	0.58%	2
3 INDUSTRIAL	\$ 1,366,434	\$ 1,313,969	\$ 1,265,738	-3.67%	\$ 288,281	\$ 387,055	\$ 371,974	-3.90%	\$ 155,563	\$ 166,151	\$ 176,901	6.47%	\$ 2,700	\$ 3,240	\$ 3,336	2.96%	\$ 1,812,979	\$ 1,870,414	\$ 1,817,949	-2.81%	3
4 MUNICIPAL	\$ 45,664	\$ 40,699	\$ 36,967	-9.17%	\$ 6,278	\$ 6,679	\$ 6,623	-0.85%	\$ 10,420	\$ 10,923	\$ 10,556	-3.36%	\$ 725	\$ 870	\$ 870	0.00%	\$ 63,086	\$ 59,171	\$ 55,016	-7.02%	4
5 BOARD OF PUBLIC WORKS	\$ 162,130	\$ 154,212	\$ 144,997	-5.98%	\$ 9,696	\$ 11,040	\$ 8,769	-20.57%	\$ 1,627	\$ 1,755	\$ 1,705	-2.84%	\$ 350	\$ 420	\$ 420	0.00%	\$ 173,803	\$ 167,427	\$ 155,891	-6.89%	5
6 REVENUE OTHER	\$ 76,023	\$ 37,723	\$ 79,709	111.30%	\$ 249,403	\$ 309,057	\$ 327,050	5.82%	\$ 71,849	\$ 496,778	\$ 556,698	12.06%	\$ 1,312	\$ 13,237	\$ 14,588	10.20%	\$ 398,586	\$ 856,794	\$ 978,045	14.15%	6
7 TOTAL OPERATING REVENUES	\$ 4,005,155	\$ 3,969,404	\$ 4,005,343	0.91%	\$ 1,168,323	\$ 1,431,620	\$ 1,419,732	-0.83%	\$ 1,514,508	\$ 1,965,583	\$ 2,020,719	2.81%	\$ 81,717	\$ 109,729	\$ 111,464	1.58%	\$ 6,769,703	\$ 7,476,336	\$ 7,557,257	1.08%	7
8 Operations Expenses																					8
9 Purchased Power	\$ (2,791,093)	\$ (2,949,141)	\$ (2,923,107)	0.88%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (2,791,093)	\$ (2,949,141)	\$ (2,923,107)	0.88%	9
10 Wages and Salaries Benefits	\$ (305,113)	\$ (338,444)	\$ (259,847)	23.22%	\$ (252,812)	\$ (273,331)	\$ (248,767)	8.99%	\$ (10,256)	\$ (14,940)	\$ (16,151)	-8.10%	\$ (183)	\$ (1,125)	\$ -	100.00%	\$ (568,364)	\$ (627,840)	\$ (524,765)	16.42%	10
11 Utilities	\$ (10,882)	\$ (10,461)	\$ (10,578)	-1.12%	\$ (48,153)	\$ (57,175)	\$ (46,319)	18.99%	\$ (127,005)	\$ (141,931)	\$ (111,168)	21.67%	\$ -	\$ -	\$ (620)	#DIV/0!	\$ (186,041)	\$ (209,567)	\$ (168,684)	19.51%	11
12 Repairs & Maintenance	\$ (58,602)	\$ (98,328)	\$ (124,324)	-26.44%	\$ (98,831)	\$ (109,227)	\$ (98,075)	10.21%	\$ (168,535)	\$ (250,006)	\$ (277,560)	-11.02%	\$ (1,817)	\$ (1,418)	\$ (537)	62.11%	\$ (327,785)	\$ (458,978)	\$ (500,496)	-9.05%	12
13 Professional & Contractual Services	\$ (50,627)	\$ (249,634)	\$ (244,935)	1.88%	\$ (43,812)	\$ (90,715)	\$ (88,823)	2.09%	\$ (309,166)	\$ (543,083)	\$ (397,630)	26.78%	\$ (9,643)	\$ (9,167)	\$ (3,973)	56.66%	\$ (413,248)	\$ (892,600)	\$ (735,362)	17.62%	13
14 Other Supplies & Expense	\$ (24,169)	\$ (24,058)	\$ (20,971)	12.83%	\$ (12,815)	\$ (11,782)	\$ (14,152)	-20.12%	\$ (21,885)	\$ (16,401)	\$ (23,935)	-45.94%	\$ (2,062)	\$ (2,161)	\$ (1,662)	23.10%	\$ (60,930)	\$ (54,401)	\$ (60,719)	-11.61%	14
15 Administrative	\$ (443,268)	\$ (335,638)	\$ (357,776)	-6.60%	\$ (274,404)	\$ (208,532)	\$ (206,715)	0.87%	\$ (253,296)	\$ (192,826)	\$ (190,814)	1.04%	\$ (84,432)	\$ (64,391)	\$ (39,753)	38.26%	\$ (1,055,400)	\$ (801,386)	\$ (795,058)	0.79%	15
16 Bad Debt	\$ (5,418)	\$ (1,718)	\$ 606	135.31%	\$ (132)	\$ (198)	\$ (175)	11.63%	\$ (392)	\$ (553)	\$ (494)	10.73%	\$ (25)	\$ (50)	\$ (51)	-1.10%	\$ (5,966)	\$ (2,520)	\$ (114)	95.50%	16
17 Depreciation Expense	\$ (158,013)	\$ (161,783)	\$ (160,532)	0.77%	\$ (125,774)	\$ (134,357)	\$ (131,806)	1.90%	\$ (459,918)	\$ (503,885)	\$ (478,127)	5.11%	\$ (18,113)	\$ (19,790)	\$ (18,843)	4.79%	\$ (761,817)	\$ (819,815)	\$ (789,308)	3.72%	17
18 In Lieu of Franchise	\$ (195,994)	\$ (197,709)	\$ (196,282)	0.72%	\$ (47,149)	\$ (56,468)	\$ (54,634)	3.25%	\$ (71,167)	\$ (74,822)	\$ (73,201)	2.17%	\$ (4,020)	\$ (4,824)	\$ (4,844)	-0.41%	\$ (318,330)	\$ (333,824)	\$ (328,961)	1.46%	18
19 TOTAL EXPENSES	\$ (4,043,179)	\$ (4,366,913)	\$ (4,297,744)	1.58%	\$ (903,881)	\$ (941,785)	\$ (889,467)	5.56%	\$ (1,421,619)	\$ (1,738,449)	\$ (1,569,079)	9.74%	\$ (120,295)	\$ (102,926)	\$ (70,282)	31.72%	\$ (6,488,975)	\$ (7,150,073)	\$ (6,826,573)	4.52%	19
20 OPERATING INCOME	\$ (38,024)	\$ (397,509)	\$ (292,402)	26.44%	\$ 264,441	\$ 489,835	\$ 530,265	8.25%	\$ 92,889	\$ 227,134	\$ 451,640	98.84%	\$ (38,579)	\$ 6,803	\$ 41,182	505.39%	\$ 280,728	\$ 326,263	\$ 730,684	123.96%	20
21 Non-Operating Revenues (Expenses)																					21
22 Interest and Dividend Income (Expenses)	\$ 33,668	\$ 28,390	\$ 45,488	60.22%	\$ 28,774	\$ 24,384	\$ 34,745	42.49%	\$ 24,686	\$ 20,097	\$ 29,176	45.17%	\$ 6,413	\$ 4,318	\$ 5,054	17.05%	\$ 93,542	\$ 77,189	\$ 114,463	48.29%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (945)	\$ (20,532)	\$ (20,532)	0.00%	\$ (94,185)	\$ (83,984)	\$ (83,984)	0.00%	\$ -	\$ -	\$ -		\$ (95,130)	\$ (104,516)	\$ (104,516)	0.00%	23
24 Impact Fees	\$ 14,943	\$ 19,083	\$ 17,930	-6.04%	\$ 60,014	\$ 181,600	\$ 177,666	-2.17%	\$ 64,677	\$ 60,590	\$ 53,968	-10.93%	\$ -	\$ -	\$ -		\$ 139,634	\$ 261,273	\$ 249,565	-4.48%	24
25 Gain/Loss on Sale of Assets	\$ 9,002	\$ -	\$ (0)		\$ 1	\$ -	\$ (0)		\$ 1	\$ -	\$ -		\$ 0	\$ -	\$ -		\$ 9,005	\$ -	\$ (0)	#DIV/0!	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ 3,089	\$ 6,250	\$ 6,065	-2.96%	\$ -	\$ 56,096	\$ 1,341	-97.61%	\$ -	\$ -	\$ -		\$ 3,089	\$ 62,346	\$ 7,406	-88.12%	26
27 Change in market value	\$ 110,724	\$ -	\$ (288,182)		\$ 68,543	\$ -	\$ (166,505)		\$ 63,271	\$ -	\$ (153,697)		\$ 21,090	\$ -	\$ (32,020)		\$ 263,629	\$ -	\$ (640,405)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 168,338	\$ 47,474	\$ (224,765)	-573.45%	\$ 159,477	\$ 191,702	\$ 31,439	-83.60%	\$ 58,450	\$ 52,800	\$ (153,196)	-390.15%	\$ 27,504	\$ 4,318	\$ (26,966)	-724.49%	\$ 413,769	\$ 296,293	\$ (373,487)	-226.05%	28
29 CHANGE IN NET ASSETS	\$ 130,314	\$ (350,036)	\$ (517,167)	-47.75%	\$ 423,919	\$ 681,537	\$ 561,704	-17.58%	\$ 151,339	\$ 279,934	\$ 298,444	6.61%	\$ (11,075)	\$ 11,121	\$ 14,216	27.83%	\$ 694,497	\$ 622,556	\$ 357,197	-42.62%	29