Lewes Board of Public Works

Statement of Revenue & Expenditure DECEMBER 2022

PRINT DATE 1/17/2023

		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	
	UTILITY SALES																					
1	RESIDENTIAL	$ 324,157	$ 407,261	$ 453,732	11.41%	$ 77,148	$ 92,921	$ 93,381	0.50%	$ 200,106	$ 212,977	$ 197,540	-7.25%	$ 13,943	$ 16,725	$ 16,932	1.24%	$ 615,354	$ 729,884	$ 761,585	4.34%	1
2	COMMERCIAL	$ 96,523	$ 117,936	$ 130,152	10.36%	$ 12,567	$ 14,031	$ 10,877	-22.48%	$ 21,234	$ 20,391	$ 18,087	-11.30%	$ 1,380	$ 1,656	$ 1,638	-1.09%	$ 131,704	$ 154,014	$ 160,755	4.38%	2
3	INDUSTRIAL	$ 237,163	$ 250,360	$ 266,717	6.53%	$ 42,470	$ 63,635	$ 69,861	9.78%	$ 22,054	$ 27,997	$ 27,492	-1.80%	$ 540	$ 648	$ 648	0.00%	$ 302,227	$ 342,640	$ 364,718	6.44%	3
4	MUNICIPAL	$ 8,097	$ 11,779	$ 12,788	8.56%	$ 577	$ 636	$ 622	-2.16%	$ 1,459	$ 1,524	$ 1,499	-1.67%	$ 145	$ 174	$ 174	0.00%	$ 10,277	$ 14,113	$ 15,082	6.87%	4
5	BOARD OF PUBLIC WORKS	$ 32,279	$ 38,921	$ 40,587	4.28%	$ 2,384	$ 1,196	$ 929	-22.36%	$ 323	$ 348	$ 341	-2.04%	$ 70	$ 84	$ 84	0.00%	$ 35,056	$ 40,549	$ 41,940	3.43%	5
6	REVENUE OTHER	$ 9,782	$ 4,000	$ 20,356	408.91%	$ 33,674	$ 29,912	$ 55,952	87.06%	$ 28,510	$ 26,283	$ 19,648	-25.24%	$ 1,223	$ 270	$ 2,097	675.69%	$ 73,189	$ 60,465	$ 98,053	62.17%	6
7	TOTAL OPERTING REVENUES	$ 708,001	$ 830,257	$ 924,331	11.33%	$ 168,820	$ 202,330	$ 231,621	14.48%	$ 273,686	$ 289,519	$ 264,607	-8.60%	$ 17,301	$ 19,557	$ 21,573	10.31%	$ 1,167,807	$ 1,341,664	$ 1,442,133	7.49%	7
8	Operations Expenses																					8
9	Purchased Power	$ (505,860)	$ (586,623)	$ (704,120)	-20.03%	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ (505,860)	$ (586,623)	$ (704,120)	-20.03%	9
10	Wages and Salaries Benefits	$ (52,504)	$ (64,988)	$ (48,683)	25.09%	$ (49,822)	$ (60,345)	$ (46,841)	22.38%	$ (2,496)	$ (2,988)	$ (2,720)	8.97%	$ -	$ (113)	$ (1,872)	-1563.93%	$ (104,822)	$ (128,433)	$ (100,116)	22.05%	10
11	Utilities	$ (2,112)	$ (2,087)	$ (2,853)	-36.74%	$ (11,558)	$ (11,700)	$ (8,369)	28.47%	$ (24,297)	$ (21,086)	$ (32,876)	-55.91%	$ -	$ -	$ -		$ (37,968)	$ (34,872)	$ (44,098)	-26.46%	11
12	Repairs & Maintenance	$ (6,120)	$ (12,681)	$ (13,375)	-5.47%	$ (28,599)	$ (21,845)	$ (14,575)	33.28%	$ (47,443)	$ (58,392)	$ (81,519)	-39.61%	$ -	$ (304)	$ (181)	40.44%	$ (82,162)	$ (93,222)	$ (109,649)	-17.62%	12
13	Professional & Contractual Services	$ (8,436)	$ (13,775)	$ (7,093)	48.51%	$ (23,005)	$ (14,831)	$ (79,234)	-434.24%	$ (111,678)	$ (277,917)	$ (310,015)	-11.55%	$ (1,326)	$ (2,033)	$ (738)	63.71%	$ (144,446)	$ (308,556)	$ (397,080)	-28.69%	13
14	Other Supplies & Expense	$ (2,532)	$ (4,952)	$ (1,897)	61.69%	$ (2,016)	$ (2,208)	$ (2,967)	-34.38%	$ (1,449)	$ (5,460)	$ (3,894)	28.68%	$ (327)	$ (450)	$ (141)	68.77%	$ (6,324)	$ (13,070)	$ (8,899)	31.91%	14
15	Administrative	$ (56,189)	$ (68,780)	$ (71,197)	-3.51%	$ (34,784)	$ (42,304)	$ (41,136)	2.76%	$ (32,108)	$ (39,655)	$ (37,972)	4.25%	$ (10,703)	$ (16,253)	$ (7,911)	51.33%	$ (133,784)	$ (166,992)	$ (158,215)	5.26%	15
16	Bad Debt	$ (420)	$ (344)	$ 117	134.20%	$ (20)	$ (40)	$ (45)	-13.96%	$ (64)	$ (111)	$ (114)	-3.31%	$ (7)	$ (10)	$ (12)	-20.00%	$ (511)	$ (504)	$ (54)	89.27%	16
17	Depreciation Expense	$ (30,986)	$ (34,095)	$ (33,050)	3.06%	$ (24,852)	$ (28,254)	$ (26,796)	5.16%	$ (94,611)	$ (130,050)	$ (96,770)	25.59%	$ (3,837)	$ (4,100)	$ (3,801)	7.30%	$ (154,285)	$ (196,498)	$ (160,416)	18.36%	17
18	In Lieu of Franchise	$ (34,911)	$ (35,613)	$ (45,199)	-26.92%	$ (6,757)	$ (7,834)	$ (8,783)	-12.12%	$ (12,259)	$ (12,711)	$ (12,248)	3.64%	$ (804)	$ (965)	$ (974)	-0.95%	$ (54,731)	$ (57,123)	$ (67,204)	-17.65%	18
19	TOTAL EXPENSES	$ (700,069)	$ (823,935)	$ (927,349)	-12.55%	$ (181,414)	$ (189,362)	$ (228,747)	-20.80%	$ (326,405)	$ (548,369)	$ (578,127)	-5.43%	$ (17,004)	$ (24,228)	$ (15,628)	35.49%	$ (1,224,892)	$ (1,585,893)	$ (1,749,852)	-10.34%	19
20	OPERATING INCOME	$ 7,932	$ 6,322	$ (3,017)	-147.73%	$ (12,594)	$ 12,968	$ 2,874	-77.84%	$ (52,720)	$ (258,850)	$ (313,520)	-21.12%	$ 297	$ (4,670)	$ 5,945	227.30%	$ (57,084)	$ (244,230)	$ (307,718)	-26.00%	20
21	Non-Operating Revenues (Expenses)																					21
22	Interest and Dividend Income (Expenses)	$ 40,855	$ 38,590	$ 21,200	-45.06%	$ 27,010	$ 27,000	$ 13,915	-48.46%	$ 24,381	$ 24,735	$ 12,276	-50.37%	$ 7,782	$ 7,459	$ 2,356	-68.42%	$ 100,028	$ 97,785	$ 49,746	-49.13%	22
23	Interest Expense(loan obligations)	$ -	$ -	$ -		$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -		$ -	$ -	$ -	#DIV/0!	23
24	Impact Fees	$ 2,506	$ 6,075	$ 6,556	7.92%	$ 18,243	$ 138,080	$ 145,775	5.57%	$ 12,061	$ 279,450	$ 287,630	2.93%	$ -	$ -	$ -		$ 32,810	$ 423,605	$ 439,961	3.86%	24
25	Gain/Loss on Sale of Assets	$ 76	$ -	$ 749		$ 47	$ -	$ 433		$ 43	$ -	$ 400		$ 14	$ -	$ 83		$ 180	$ -	$ 1,665	#DIV/0!	25
26	Grant Revenue	$ -	$ -	$ -		$ -	$ 1,250	$ 4,585	266.83%	$ -	$ -	$ 6,970		$ -	$ -	$ -		$ -	$ 1,250	$ 11,555	824.42%	26
27	Change in market value	$ 39,029	$ -	$ (45,369)		$ 24,161	$ -	$ (26,213)		$ 22,302	$ -	$ (24,197)		$ 7,434	$ -	$ (5,041)		$ 92,927	$ -	$ (100,820)		27
28	NET NON-OPERATING REVENUES (EXPENSES)	$ 82,465	$ 44,665	$ (16,864)	-137.76%	$ 69,461	$ 166,330	$ 138,495	-16.73%	$ 58,788	$ 304,185	$ 283,079	-6.94%	$ 15,230	$ 7,459	$ (2,602)	-134.89%	$ 225,945	$ 522,640	$ 402,108	-23.06%	28
29	CHANGE IN NET ASSETS	$ 90,397	$ 50,987	$ (19,881)	-138.99%	$ 56,868	$ 179,298	$ 141,369	-21.15%	$ 6,068	$ 45,335	$ (30,441)	-167.15%	$ 15,527	$ 2,789	$ 3,343	19.85%	$ 168,860	$ 278,410	$ 94,390	-66.10%	29