

Lewes Board of Public Works																						
Statement of Revenue & Expenditure Year To Date Ending 12.31.2022																						
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	\$ 3,086,102	\$ 3,269,304	\$ 3,377,626	3.31%	\$ 897,764	\$ 1,065,950	\$ 1,068,495	0.24%	\$ 1,948,181	\$ 2,025,078	\$ 2,077,482	2.59%	\$ 125,458	\$ 150,567	\$ 151,756	0.79%	\$ 6,057,504	\$ 6,510,899	\$ 6,675,360	2.53%	1
2	COMMERCIAL	\$ 954,793	\$ 1,005,263	\$ 1,036,106	3.07%	\$ 158,702	\$ 172,528	\$ 170,078	-1.42%	\$ 226,951	\$ 222,304	\$ 215,763	-2.94%	\$ 12,440	\$ 14,904	\$ 14,630	-1.84%	\$ 1,352,886	\$ 1,414,999	\$ 1,436,578	1.52%	2
3	INDUSTRIAL	\$ 2,433,313	\$ 2,319,493	\$ 2,335,562	0.69%	\$ 494,539	\$ 615,827	\$ 619,786	0.64%	\$ 255,770	\$ 279,375	\$ 295,337	5.71%	\$ 4,860	\$ 5,832	\$ 5,928	1.65%	\$ 3,188,482	\$ 3,220,528	\$ 3,256,613	1.12%	3
4	MUNICIPAL	\$ 88,966	\$ 75,242	\$ 74,691	-0.73%	\$ 10,919	\$ 11,828	\$ 12,235	3.45%	\$ 17,558	\$ 18,795	\$ 18,799	0.02%	\$ 1,305	\$ 1,566	\$ 1,566	0.00%	\$ 118,747	\$ 107,430	\$ 107,291	-0.13%	4
5	BOARD OF PUBLIC WORKS	\$ 277,576	\$ 278,582	\$ 274,936	-1.31%	\$ 18,179	\$ 14,177	\$ 12,964	-8.56%	\$ 2,873	\$ 3,100	\$ 3,369	8.67%	\$ 630	\$ 756	\$ 756	0.00%	\$ 299,258	\$ 296,615	\$ 292,025	-1.55%	5
6	REVENUE OTHER	\$ 125,579	\$ 186,734	\$ 218,904	17.23%	\$ 447,940	\$ 435,611	\$ 509,130	16.88%	\$ 182,211	\$ 967,273	\$ 998,139	3.19%	\$ 8,165	\$ 17,761	\$ 20,763	16.91%	\$ 763,896	\$ 1,607,379	\$ 1,746,936	8.68%	6
7	TOTAL OPERATING REVENUES	\$ 6,966,329	\$ 7,134,617	\$ 7,317,825	2.57%	\$ 2,028,043	\$ 2,315,922	\$ 2,392,689	3.31%	\$ 2,633,544	\$ 3,515,926	\$ 3,608,890	2.64%	\$ 152,858	\$ 191,386	\$ 195,399	2.10%	\$ 11,780,773	\$ 13,157,851	\$ 13,514,802	2.71%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (4,682,380)	\$ (5,024,687)	\$ (5,217,667)	-3.84%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (4,682,380)	\$ (5,024,687)	\$ (5,217,667)	-3.84%	9
10	Wages and Salaries Benefits	\$ (516,183)	\$ (490,547)	\$ (461,233)	5.98%	\$ (428,684)	\$ (514,711)	\$ (437,669)	14.97%	\$ (17,874)	\$ (26,893)	\$ (24,525)	8.80%	\$ (183)	\$ (1,013)	\$ (2,521)	-148.98%	\$ (962,924)	\$ (1,033,163)	\$ (925,949)	10.38%	10
11	Utilities	\$ (18,790)	\$ (18,125)	\$ (19,404)	-7.06%	\$ (92,043)	\$ (85,516)	\$ (78,954)	7.67%	\$ (212,428)	\$ (228,468)	\$ (214,694)	6.03%	\$ -	\$ -	\$ (620)		\$ (323,261)	\$ (332,108)	\$ (313,672)	5.55%	11
12	Repairs & Maintenance	\$ (101,644)	\$ (180,849)	\$ (178,419)	1.34%	\$ (189,428)	\$ (196,608)	\$ (190,401)	3.16%	\$ (307,058)	\$ (549,100)	\$ (598,055)	-8.92%	\$ (1,817)	\$ (1,882)	\$ (944)	49.83%	\$ (599,946)	\$ (928,438)	\$ (967,819)	-4.24%	12
13	Professional & Contractual Services	\$ (105,437)	\$ (313,735)	\$ (284,895)	9.19%	\$ (122,545)	\$ (150,040)	\$ (231,734)	-54.45%	\$ (687,515)	\$ (956,250)	\$ (925,359)	3.23%	\$ (16,390)	\$ (12,005)	\$ (6,685)	44.32%	\$ (931,887)	\$ (1,432,030)	\$ (1,448,673)	-1.16%	13
14	Other Supplies & Expense	\$ (31,454)	\$ (43,864)	\$ (28,651)	34.68%	\$ (17,339)	\$ (22,785)	\$ (25,790)	-13.19%	\$ (29,484)	\$ (42,576)	\$ (38,813)	8.84%	\$ (2,792)	\$ (3,195)	\$ (2,198)	31.18%	\$ (81,069)	\$ (112,420)	\$ (95,452)	15.09%	14
15	Administrative	\$ (671,685)	\$ (648,756)	\$ (701,774)	-8.17%	\$ (415,805)	\$ (403,359)	\$ (405,470)	-0.52%	\$ (383,820)	\$ (381,296)	\$ (374,280)	1.84%	\$ (127,940)	\$ (101,433)	\$ (77,975)	23.13%	\$ (1,599,251)	\$ (1,534,844)	\$ (1,559,498)	-1.61%	15
16	Bad Debt	\$ (6,303)	\$ (3,092)	\$ (319)	89.69%	\$ (251)	\$ (357)	\$ (286)	19.87%	\$ (769)	\$ (996)	\$ (780)	21.73%	\$ (74)	\$ (90)	\$ (81)	10.50%	\$ (7,396)	\$ (4,535)	\$ (1,465)	67.70%	16
17	Depreciation Expense	\$ (281,776)	\$ (294,894)	\$ (292,466)	0.82%	\$ (225,757)	\$ (246,371)	\$ (238,917)	3.03%	\$ (837,831)	\$ (998,585)	\$ (864,661)	13.41%	\$ (33,450)	\$ (36,090)	\$ (34,031)	5.70%	\$ (1,378,813)	\$ (1,575,940)	\$ (1,430,075)	9.26%	17
18	In Lieu of Franchise	\$ (341,575)	\$ (346,944)	\$ (354,946)	-2.31%	\$ (80,208)	\$ (93,254)	\$ (94,178)	-0.99%	\$ (121,600)	\$ (127,865)	\$ (130,538)	-2.09%	\$ (7,235)	\$ (8,681)	\$ (8,732)	-0.58%	\$ (550,618)	\$ (576,745)	\$ (588,393)	-2.02%	18
19	TOTAL EXPENSES	\$ (6,757,226)	\$ (7,365,491)	\$ (7,539,773)	-2.37%	\$ (1,572,060)	\$ (1,713,002)	\$ (1,703,400)	0.56%	\$ (2,598,379)	\$ (3,312,029)	\$ (3,171,704)	4.24%	\$ (189,881)	\$ (164,388)	\$ (133,787)	18.62%	\$ (11,117,545)	\$ (12,554,910)	\$ (12,548,663)	0.05%	19
20	OPERATING INCOME	\$ 209,103	\$ (230,873)	\$ (221,949)	3.87%	\$ 455,983	\$ 602,920	\$ 689,289	14.33%	\$ 35,165	\$ 203,897	\$ 437,186	114.41%	\$ (37,023)	\$ 26,997	\$ 61,612	128.22%	\$ 663,228	\$ 602,941	\$ 966,139	60.24%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 98,265	\$ 86,225	\$ 91,227	5.80%	\$ 75,715	\$ 67,414	\$ 66,306	-1.64%	\$ 65,875	\$ 58,331	\$ 59,512	2.03%	\$ 18,717	\$ 14,766	\$ 10,136	-31.35%	\$ 258,572	\$ 226,736	\$ 227,181	0.20%	22
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (21,987)	\$ (40,660)	\$ (40,660)	0.00%	\$ (128,947)	\$ (135,061)	\$ (117,967)	12.66%	\$ -	\$ -	\$ -		\$ (150,934)	\$ (175,721)	\$ (158,627)	9.73%	23
24	Impact Fees	\$ 23,136	\$ 45,597	\$ 43,184	-5.29%	\$ 96,587	\$ 287,375	\$ 297,965	3.69%	\$ 93,131	\$ 373,793	\$ 384,110	2.76%	\$ -	\$ -	\$ -		\$ 212,854	\$ 706,765	\$ 725,259	2.62%	24
25	Gain/Loss on Sale of Assets	\$ 9,078	\$ -	\$ 1,768		\$ 48	\$ -	\$ 1,022		\$ 2,044	\$ -	\$ 943		\$ 15	\$ -	\$ 197		\$ 11,185	\$ -	\$ 3,930		25
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 51,691	\$ 11,250	\$ 16,930	50.49%	\$ 84,164	\$ 1,341	\$ 8,311	519.75%	\$ -	\$ -	\$ -		\$ 135,855	\$ 12,591	\$ 25,241	100.47%	26
27	Change in market value	\$ 43,865	\$ -	\$ (348,145)		\$ 27,154	\$ -	\$ (201,150)		\$ 25,066	\$ -	\$ (185,677)		\$ 8,355	\$ -	\$ (38,683)		\$ 104,440	\$ -	\$ (773,655)		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 174,344	\$ 131,822	\$ (211,966)	-260.80%	\$ 229,208	\$ 325,379	\$ 140,412	-56.85%	\$ 141,333	\$ 298,403	\$ 149,232	-49.99%	\$ 27,087	\$ 14,766	\$ (28,350)	-291.99%	\$ 571,972	\$ 770,370	\$ 49,328	-93.60%	28
29	CHANGE IN NET ASSETS	\$ 383,447	\$ (99,052)	\$ (433,914)	-338.07%	\$ 685,191	\$ 928,299	\$ 829,701	-10.62%	\$ 176,498	\$ 502,301	\$ 586,418	16.75%	\$ (9,936)	\$ 41,763	\$ 33,263	-20.35%	\$ 1,235,200	\$ 1,373,311	\$ 1,015,467	-26.06%	29