Lewes Board of Public Works

Statement of Revenue & Expenditure JANUARY 2023

PRINT DATE 2/15/2023

		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	$ 516,063	$ 442,965	$ 491,726	11.01%	$ 81,607	$ 93,905	$ 95,347	1.54%	$ 203,485	$ 219,960	$ 223,231	1.49%	$ 13,955	$ 16,740	$ 16,950	1.25%	$ 815,110	$ 773,570	$ 827,254	6.94%	1
2	COMMERCIAL	$ 138,632	$ 120,198	$ 130,611	8.66%	$ 13,941	$ 13,580	$ 13,175	-2.98%	$ 22,252	$ 19,832	$ 18,545	-6.49%	$ 1,380	$ 1,656	$ 1,638	-1.09%	$ 176,206	$ 155,266	$ 163,969	5.61%	2
3	INDUSTRIAL	$ 294,406	$ 268,980	$ 268,696	-0.11%	$ 59,575	$ 58,005	$ 57,239	-1.32%	$ 25,417	$ 25,425	$ 26,613	4.67%	$ 540	$ 648	$ 648	0.00%	$ 379,938	$ 353,058	$ 353,197	0.04%	3
4	MUNICIPAL	$ 11,908	$ 9,181	$ 12,143	32.27%	$ 505	$ 586	$ 565	-3.64%	$ 1,310	$ 1,494	$ 1,386	-7.19%	$ 145	$ 174	$ 174	0.00%	$ 13,868	$ 11,434	$ 14,268	24.78%	4
5	BOARD OF PUBLIC WORKS	$ 45,601	$ 39,584	$ 40,299	1.81%	$ 2,126	$ 1,792	$ 1,086	-39.42%	$ 323	$ 349	$ 342	-2.04%	$ 70	$ 84	$ 84	0.00%	$ 48,120	$ 41,808	$ 41,810	0.01%	5
6	REVENUE OTHER	$ 5,958	$ 4,000	$ 16,970	324.26%	$ 28,334	$ 29,912	$ 40,391	35.03%	$ 16,852	$ 26,283	$ 22,363	-14.91%	$ 226	$ 270	$ 1,710	532.31%	$ 51,370	$ 60,465	$ 81,434	34.68%	6
7	TOTAL OPERTING REVENUES	$ 1,012,569	$ 884,907	$ 960,446	8.54%	$ 186,089	$ 197,779	$ 207,802	5.07%	$ 269,638	$ 293,342	$ 292,480	-0.29%	$ 16,316	$ 19,572	$ 21,204	8.33%	$ 1,484,612	$ 1,395,600	$ 1,481,932	6.19%	7
8	Operations Expenses																					8
9	Purchased Power	$ (705,310)	$ (704,039)	$ (638,313)	9.34%	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ (705,310)	$ (704,039)	$ (638,313)	9.34%	9
10	Wages and Salaries Benefits	$ (63,438)	$ (65,388)	$ (66,976)	-2.43%	$ (60,656)	$ (60,345)	$ (77,249)	-28.01%	$ (6,583)	$ (2,988)	$ (10,884)	-264.26%	$ -	$ (113)	$ (1,734)	-1441.26%	$ (130,677)	$ (128,833)	$ (156,843)	-21.74%	10
11	Utilities	$ (2,928)	$ (4,295)	$ (2,428)	43.48%	$ (14,722)	$ (15,432)	$ (6,879)	55.42%	$ (32,906)	$ (34,979)	$ (33,892)	3.11%	$ -	$ -	$ -		$ (50,556)	$ (54,706)	$ (43,199)	21.03%	11
12	Repairs & Maintenance	$ (22,876)	$ (12,781)	$ (9,658)	24.43%	$ (10,042)	$ (21,845)	$ (25,321)	-15.91%	$ (54,476)	$ (58,392)	$ (86,824)	-48.69%	$ -	$ (304)	$ (242)	20.25%	$ (87,394)	$ (93,322)	$ (122,045)	-30.78%	12
13	Professional & Contractual Services	$ (9,422)	$ (13,755)	$ (8,232)	40.15%	$ (12,085)	$ (14,831)	$ (45,341)	-205.71%	$ (21,107)	$ (67,917)	$ (121,701)	-79.19%	$ (6,019)	$ (2,033)	$ (637)	68.68%	$ (48,633)	$ (98,536)	$ (175,911)	-78.52%	13
14	Other Supplies & Expense	$ (7,355)	$ (4,952)	$ (5,881)	-18.77%	$ (2,744)	$ (2,208)	$ (1,673)	24.25%	$ (3,658)	$ (5,460)	$ (6,494)	-18.94%	$ (675)	$ (450)	$ (110)	75.50%	$ (14,432)	$ (13,070)	$ (14,158)	-8.32%	14
15	Administrative	$ (93,164)	$ (91,280)	$ (108,893)	-19.30%	$ (57,673)	$ (55,304)	$ (62,916)	-13.76%	$ (53,237)	$ (40,795)	$ (58,076)	-42.36%	$ (17,746)	$ (16,253)	$ (12,099)	25.56%	$ (221,819)	$ (203,632)	$ (241,984)	-18.83%	15
16	Bad Debt	$ 260	$ (344)	$ 162	147.18%	$ (58)	$ (40)	$ (40)	0.30%	$ (185)	$ (111)	$ (114)	-2.86%	$ (15)	$ (10)	$ (12)	-20.00%	$ 2	$ (504)	$ (3)	99.34%	16
17	Depreciation Expense	$ (30,902)	$ (34,095)	$ (32,734)	3.99%	$ (25,112)	$ (28,879)	$ (26,747)	7.38%	$ (94,912)	$ (138,550)	$ (96,768)	30.16%	$ (3,864)	$ (4,150)	$ (3,770)	9.16%	$ (154,789)	$ (205,673)	$ (160,019)	22.20%	17
18	In Lieu of Franchise	$ (50,331)	$ (45,215)	$ (47,174)	-4.33%	$ (7,888)	$ (8,859)	$ (8,371)	5.51%	$ (12,639)	$ (13,220)	$ (13,506)	-2.16%	$ (805)	$ (965)	$ (975)	-0.96%	$ (71,662)	$ (68,260)	$ (70,025)	-2.59%	18
19	TOTAL EXPENSES	$ (985,464)	$ (976,142)	$ (920,126)	5.74%	$ (190,979)	$ (207,744)	$ (254,535)	-22.52%	$ (279,702)	$ (362,412)	$ (428,260)	-18.17%	$ (29,123)	$ (24,278)	$ (19,579)	19.36%	$ (1,485,269)	$ (1,570,576)	$ (1,622,500)	-3.31%	19
20	OPERATING INCOME	$ 27,105	$ (91,234)	$ 40,320	144.19%	$ (4,890)	$ (9,965)	$ (46,733)	-368.97%	$ (10,064)	$ (69,071)	$ (135,780)	-96.58%	$ (12,807)	$ (4,706)	$ 1,625	134.52%	$ (657)	$ (174,976)	$ (140,568)	19.66%	20
21	Non-Operating Revenues (Expenses)																					21
22	Interest and Dividend Income (Expenses)	$ (4,612)	$ (959)	$ (1,502)	-56.69%	$ (1,140)	$ 677	$ 794	17.30%	$ (1,602)	$ (300)	$ 166	155.46%	$ (878)	$ (330)	$ (167)	49.47%	$ (8,232)	$ (912)	$ (709)	22.30%	22
23	Interest Expense(loan obligations)	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	#DIV/0!	23
24	Impact Fees	$ 4,050	$ 8,075	$ 66,294	720.98%	$ 10,465	$ 13,080	$ 14,475	10.67%	$ 7,133	$ 9,450	$ 8,154	-13.71%	$ -	$ -	$ -		$ 21,648	$ 30,605	$ 88,923	190.55%	24
25	Gain/Loss on Sale of Assets	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	#DIV/0!	25
26	Grant Revenue	$ -	$ -	$ -		$ -	$ 1,250	$ 36,248	2799.80%	$ -	$ -	$ 7,842		$ -	$ -	$ -		$ -	$ 1,250	$ 44,089	3427.13%	26
27	Change in market value	$ (71,141)	$ -	$ 104,254		$ (44,040)	$ -	$ 60,236		$ (40,652)	$ -	$ 55,602		$ (13,551)	$ -	$ 11,584		$ (169,384)	$ -	$ 231,675		27
28	NET NON-OPERATING REVENUES (EXPENSES)	$ (71,703)	$ 7,116	$ 169,046	2275.43%	$ (34,715)	$ 15,007	$ 111,752	644.68%	$ (35,121)	$ 9,150	$ 71,764	684.31%	$ (14,429)	$ (330)	$ 11,417	3556.83%	$ (155,968)	$ 30,943	$ 363,979	1076.29%	28
29	CHANGE IN NET ASSETS	$ (44,598)	$ (84,118)	$ 209,366	348.90%	$ (39,605)	$ 5,042	$ 65,019	1189.63%	$ (45,185)	$ (59,921)	$ (64,015)	-6.83%	$ (27,236)	$ (5,036)	$ 13,042	358.96%	$ (156,624)	$ (144,033)	$ 223,411	255.11%	29