

Lewes Board of Public Works																						
Statement of Revenue & Expenditure FEBRUARY 2023																						
PRINT DATE 3/12/2023																						
	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	\$ 447,393	\$ 455,577	\$ 491,316	7.84%	\$ 74,042	\$ 88,340	\$ 88,008	-0.38%	\$ 173,551	\$ 185,584	\$ 250,677	35.07%	\$ 13,985	\$ 16,752	\$ 16,956	1.22%	\$ 708,951	\$ 746,253	\$ 846,957	13.49%	1
2	COMMERCIAL	\$ 112,875	\$ 110,797	\$ 137,493	24.09%	\$ 12,048	\$ 13,086	\$ 13,468	2.92%	\$ 19,362	\$ 17,371	\$ 18,868	8.62%	\$ 1,370	\$ 1,668	\$ 1,638	-1.80%	\$ 145,655	\$ 142,922	\$ 171,467	19.97%	2
3	INDUSTRIAL	\$ 223,649	\$ 228,438	\$ 305,388	33.69%	\$ 43,085	\$ 44,002	\$ 65,073	47.89%	\$ 18,659	\$ 19,733	\$ 26,008	31.80%	\$ 540	\$ 648	\$ 648	0.00%	\$ 285,933	\$ 292,821	\$ 397,116	35.62%	3
4	MUNICIPAL	\$ 10,500	\$ 8,479	\$ 13,269	56.49%	\$ 470	\$ 540	\$ 559	3.49%	\$ 1,235	\$ 1,382	\$ 1,362	-1.47%	\$ 145	\$ 174	\$ 174	0.00%	\$ 12,350	\$ 10,575	\$ 15,363	45.28%	4
5	BOARD OF PUBLIC WORKS	\$ 33,945	\$ 34,975	\$ 43,528	24.45%	\$ 738	\$ 2,453	\$ 1,340	-45.37%	\$ 323	\$ 349	\$ 342	-1.90%	\$ 70	\$ 84	\$ 84	0.00%	\$ 35,076	\$ 37,861	\$ 45,294	19.63%	5
6	REVENUE OTHER	\$ 9,896	\$ 4,000	\$ 10,498	162.44%	\$ 29,284	\$ 29,912	\$ 44,209	47.80%	\$ 22,561	\$ 26,283	\$ 10,020	-61.88%	\$ 1,240	\$ 270	\$ 795	193.86%	\$ 62,981	\$ 60,465	\$ 65,521	8.36%	6
7	TOTAL OPERTING REVENUES	\$ 838,259	\$ 842,267	\$ 1,001,491	18.90%	\$ 159,667	\$ 178,332	\$ 212,656	19.25%	\$ 235,690	\$ 250,701	\$ 307,276	22.57%	\$ 17,330	\$ 19,596	\$ 20,295	3.56%	\$ 1,250,947	\$ 1,290,897	\$ 1,541,718	19.43%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (545,229)	\$ (576,033)	\$ (569,879)	1.07%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (545,229)	\$ (576,033)	\$ (569,879)	1.07%	9
10	Wages and Salaries Benefits	\$ (47,245)	\$ (65,388)	\$ (46,669)	28.63%	\$ (45,045)	\$ (60,345)	\$ (54,708)	9.34%	\$ (1,672)	\$ (2,988)	\$ (3,154)	-5.54%	\$ -	\$ (113)	\$ (1,100)	-877.78%	\$ (93,961)	\$ (128,833)	\$ (105,630)	18.01%	10
11	Utilities	\$ (2,500)	\$ (2,453)	\$ (1,858)	24.29%	\$ (9,782)	\$ (9,572)	\$ (7,940)	17.05%	\$ (25,893)	\$ (27,822)	\$ (36,489)	-31.15%	\$ -	\$ -	\$ -		\$ (38,175)	\$ (39,847)	\$ (46,286)	-16.16%	11
12	Repairs & Maintenance	\$ (13,575)	\$ (12,981)	\$ (24,895)	-91.79%	\$ (17,737)	\$ (21,845)	\$ (10,683)	51.10%	\$ (46,914)	\$ (58,392)	\$ (49,624)	15.02%	\$ -	\$ (304)	\$ -	100.00%	\$ (78,226)	\$ (93,522)	\$ (85,203)	8.90%	12
13	Professional & Contractual Services	\$ (8,123)	\$ (13,755)	\$ (14,188)	-3.15%	\$ (19,418)	\$ (14,831)	\$ (40,274)	-171.55%	\$ (75,859)	\$ (67,917)	\$ (85,291)	-25.58%	\$ (8,698)	\$ (2,033)	\$ (622)	69.39%	\$ (112,098)	\$ (98,536)	\$ (140,376)	-42.46%	13
14	Other Supplies & Expense	\$ (6,188)	\$ (4,952)	\$ (2,576)	47.98%	\$ (4,065)	\$ (2,204)	\$ (1,802)	18.27%	\$ (3,293)	\$ (5,380)	\$ (2,461)	54.09%	\$ (1,097)	\$ (450)	\$ (13)	97.16%	\$ (14,643)	\$ (12,986)	\$ (6,851)	47.16%	14
15	Administrative	\$ (55,993)	\$ (68,780)	\$ (67,381)	2.03%	\$ (34,656)	\$ (42,304)	\$ (38,931)	7.97%	\$ (31,990)	\$ (39,695)	\$ (35,937)	9.47%	\$ (10,653)	\$ (16,253)	\$ (7,487)	53.94%	\$ (133,293)	\$ (167,032)	\$ (149,736)	10.36%	15
16	Bad Debt	\$ 80	\$ (344)	\$ (1)	99.61%	\$ (90)	\$ (40)	\$ (2)	94.96%	\$ (159)	\$ (111)	\$ -	100.00%	\$ (21)	\$ (10)	\$ (4)	63.20%	\$ (190)	\$ (504)	\$ (7)	98.60%	16
17	Depreciation Expense	\$ (30,902)	\$ (34,200)	\$ (32,734)	4.29%	\$ (25,112)	\$ (28,879)	\$ (26,808)	7.17%	\$ (94,962)	\$ (145,350)	\$ (97,098)	33.20%	\$ (3,864)	\$ (4,150)	\$ (3,770)	9.16%	\$ (154,839)	\$ (212,579)	\$ (160,410)	24.54%	17
18	In Lieu of Franchise	\$ (41,418)	\$ (42,178)	\$ (49,550)	-17.48%	\$ (6,519)	\$ (7,466)	\$ (8,422)	-12.80%	\$ (10,656)	\$ (11,015)	\$ (14,863)	-34.93%	\$ (805)	\$ (965)	\$ (975)	-0.99%	\$ (59,398)	\$ (61,625)	\$ (73,810)	-19.77%	18
19	TOTAL EXPENSES	\$ (751,092)	\$ (821,062)	\$ (809,730)	1.38%	\$ (162,424)	\$ (187,487)	\$ (189,571)	-1.11%	\$ (291,398)	\$ (358,650)	\$ (324,916)	9.41%	\$ (25,138)	\$ (24,278)	\$ (13,971)	42.46%	\$ (1,230,052)	\$ (1,391,477)	\$ (1,338,187)	3.83%	19
20	OPERATING INCOME	\$ 87,167	\$ 21,205	\$ 191,761	804.32%	\$ (2,757)	\$ (9,155)	\$ 23,085	352.17%	\$ (55,707)	\$ (107,949)	\$ (17,640)	83.66%	\$ (7,808)	\$ (4,682)	\$ 6,324	235.07%	\$ 20,895	\$ (100,580)	\$ 203,530	302.36%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 11,838	\$ 10,101	\$ 9,986	-1.15%	\$ 9,039	\$ 7,677	\$ 7,426	-3.26%	\$ 7,757	\$ 6,899	\$ 6,253	-9.37%	\$ 2,255	\$ 1,660	\$ 1,110	-33.14%	\$ 30,889	\$ 26,337	\$ 24,774	-5.93%	22
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (54,354)	\$ (45,016)	\$ (45,016)		\$ -	\$ -	\$ -		\$ (54,354)	\$ (45,016)	\$ (45,016)	0.00%	23
24	Impact Fees	\$ 8,480	\$ 5,075	\$ 9,543	88.04%	\$ 20,972	\$ 13,080	\$ 37,226	184.60%	\$ 9,399	\$ 9,450	\$ 23,872	152.62%	\$ -	\$ -	\$ -		\$ 38,851	\$ 27,605	\$ 70,641	155.90%	24
25	Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	#DIV/0!	25
26	Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 1,250	\$ -	-100.00%	\$ -	\$ -	\$ 4,745		\$ -	\$ -	\$ -		\$ -	\$ 1,250	\$ 4,745	279.56%	26
27	Change in market value	\$ (84,113)	\$ -	\$ (69,230)		\$ (52,070)	\$ -	\$ (40,000)		\$ (48,064)	\$ -	\$ (36,923)		\$ (16,021)	\$ -	\$ (7,692)		\$ (200,269)	\$ -	\$ (153,845)		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (63,795)	\$ 15,176	\$ (49,702)	-427.49%	\$ (22,059)	\$ 22,007	\$ 4,652	-78.86%	\$ (85,263)	\$ (28,667)	\$ (47,069)	-64.20%	\$ (13,767)	\$ 1,660	\$ (6,583)	-496.66%	\$ (184,883)	\$ 10,176	\$ (98,702)	-1069.95%	28
29	CHANGE IN NET ASSETS	\$ 23,372	\$ 36,381	\$ 142,059	290.47%	\$ (24,816)	\$ 12,852	\$ 27,738	115.82%	\$ (140,970)	\$ (136,815)	\$ (64,709)	52.63%	\$ (21,574)	\$ (3,022)	\$ (259)	91.44%	\$ (163,988)	\$ (90,404)	\$ 104,828	215.96%	29