

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 02.28.2023																					
	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	\$ 4,049,558	\$ 4,167,846	\$ 4,360,669	4.63%	\$ 1,053,413	\$ 1,248,195	\$ 1,251,850	0.29%	\$ 2,325,217	\$ 2,430,622	\$ 2,551,390	4.97%	\$ 153,378	\$ 184,059	\$ 185,562	0.87%	\$ 7,581,566	\$ 8,030,722	\$ 8,349,571	3.97%	1
2 COMMERCIAL	\$ 1,206,300	\$ 1,236,258	\$ 1,304,210	5.50%	\$ 184,692	\$ 199,194	\$ 196,721	-1.24%	\$ 268,565	\$ 259,507	\$ 253,177	-2.44%	\$ 15,190	\$ 18,228	\$ 17,906	-1.77%	\$ 1,674,747	\$ 1,713,187	\$ 1,772,014	3.43%	2
3 INDUSTRIAL	\$ 2,951,369	\$ 2,816,911	\$ 2,909,646	3.29%	\$ 597,200	\$ 717,834	\$ 742,097	3.38%	\$ 299,848	\$ 324,533	\$ 347,958	7.22%	\$ 5,940	\$ 7,128	\$ 7,224	1.35%	\$ 3,854,354	\$ 3,866,406	\$ 4,006,925	3.63%	3
4 MUNICIPAL	\$ 111,374	\$ 92,902	\$ 100,102	7.75%	\$ 11,894	\$ 12,953	\$ 13,358	3.13%	\$ 20,102	\$ 21,671	\$ 21,547	-0.57%	\$ 1,595	\$ 1,914	\$ 1,914	0.00%	\$ 144,965	\$ 129,439	\$ 136,922	5.78%	4
5 BOARD OF PUBLIC WORKS	\$ 357,122	\$ 353,141	\$ 358,763	1.59%	\$ 21,042	\$ 18,422	\$ 15,389	-16.46%	\$ 3,520	\$ 3,798	\$ 4,053	6.72%	\$ 770	\$ 924	\$ 924	0.00%	\$ 382,454	\$ 376,284	\$ 379,129	0.76%	5
6 REVENUE OTHER	\$ 141,434	\$ 194,734	\$ 246,372	26.52%	\$ 505,558	\$ 495,435	\$ 593,730	19.84%	\$ 221,623	\$ 1,019,838	\$ 1,030,521	1.05%	\$ 9,632	\$ 18,301	\$ 23,267	27.13%	\$ 878,246	\$ 1,728,309	\$ 1,893,890	9.58%	6
7 TOTAL OPERATING REVENUES	\$ 8,817,157	\$ 8,861,792	\$ 9,279,762	4.72%	\$ 2,373,798	\$ 2,692,033	\$ 2,813,147	4.50%	\$ 3,138,872	\$ 4,059,969	\$ 4,208,646	3.66%	\$ 196,504	\$ 230,554	\$ 236,897	2.75%	\$ 14,516,333	\$ 15,844,348	\$ 16,538,452	4.38%	7
8 Operations Expenses																					
9 Purchased Power	\$ (5,932,918)	\$ (6,304,759)	\$ (6,425,858)	-1.92%	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ (5,932,918)	\$ (6,304,759)	\$ (6,425,858)	-1.92%	9
10 Wages and Salaries Benefits	\$ (626,865)	\$ (621,322)	\$ (574,878)	7.48%	\$ (534,366)	\$ (635,401)	\$ (569,626)	10.35%	\$ (26,128)	\$ (32,869)	\$ (38,565)	-17.32%	\$ (183)	\$ (1,238)	\$ (5,355)	-332.71%	\$ (1,187,562)	\$ (1,290,829)	\$ (1,188,422)	7.93%	10
11 Utilities	\$ (24,217)	\$ (24,874)	\$ (23,689)	4.76%	\$ (116,547)	\$ (110,520)	\$ (93,791)	15.14%	\$ (271,227)	\$ (291,299)	\$ (285,079)	2.13%	\$ -	\$ -	\$ (620)		\$ (411,992)	\$ (426,662)	\$ (403,175)	5.50%	11
12 Repairs & Maintenance	\$ (138,095)	\$ (206,610)	\$ (215,336)	-4.22%	\$ (217,206)	\$ (240,299)	\$ (226,405)	5.78%	\$ (408,448)	\$ (665,884)	\$ (734,505)	-10.30%	\$ (1,817)	\$ (2,489)	\$ (1,187)	52.34%	\$ (785,566)	\$ (1,115,261)	\$ (1,177,431)	-5.67%	12
13 Professional & Contractual Services	\$ (122,982)	\$ (341,245)	\$ (307,316)	9.94%	\$ (154,048)	\$ (179,703)	\$ (317,349)	-76.60%	\$ (784,481)	\$ (1,092,083)	\$ (1,132,351)	-3.69%	\$ (31,107)	\$ (16,072)	\$ (7,944)	50.57%	\$ (1,092,618)	\$ (1,629,103)	\$ (1,764,960)	-8.34%	13
14 Other Supplies & Expense	\$ (44,996)	\$ (53,767)	\$ (37,162)	30.88%	\$ (24,148)	\$ (27,198)	\$ (29,319)	-7.80%	\$ (36,435)	\$ (53,397)	\$ (47,768)	10.54%	\$ (4,565)	\$ (4,095)	\$ (2,321)	43.31%	\$ (110,144)	\$ (138,456)	\$ (116,570)	15.81%	14
15 Administrative	\$ (820,842)	\$ (808,815)	\$ (878,045)	-8.56%	\$ (508,134)	\$ (500,968)	\$ (507,317)	-1.27%	\$ (469,047)	\$ (461,787)	\$ (468,293)	-1.41%	\$ (156,339)	\$ (133,939)	\$ (97,561)	27.16%	\$ (1,954,362)	\$ (1,905,508)	\$ (1,951,218)	-2.40%	15
16 Bad Debt	\$ (5,963)	\$ (3,779)	\$ (158)	95.82%	\$ (399)	\$ (437)	\$ (328)	24.92%	\$ (1,113)	\$ (1,218)	\$ (894)	26.61%	\$ (109)	\$ (110)	\$ (96)	12.52%	\$ (7,584)	\$ (5,543)	\$ (1,475)	73.38%	16
17 Depreciation Expense	\$ (343,580)	\$ (363,188)	\$ (357,934)	1.45%	\$ (275,980)	\$ (304,129)	\$ (292,472)	3.83%	\$ (1,027,704)	\$ (1,282,485)	\$ (1,058,527)	17.46%	\$ (41,178)	\$ (44,390)	\$ (41,571)	6.35%	\$ (1,688,442)	\$ (1,994,192)	\$ (1,750,504)	12.22%	17
18 In Lieu of Franchise	\$ (433,324)	\$ (434,338)	\$ (451,669)	-3.99%	\$ (94,615)	\$ (109,580)	\$ (110,971)	-1.27%	\$ (144,896)	\$ (152,100)	\$ (158,906)	-4.47%	\$ (8,844)	\$ (10,612)	\$ (10,682)	-0.65%	\$ (681,679)	\$ (706,630)	\$ (732,228)	-3.62%	18
19 TOTAL EXPENSES	\$ (8,493,783)	\$ (9,162,695)	\$ (9,272,048)	-1.19%	\$ (1,925,463)	\$ (2,108,233)	\$ (2,147,578)	-1.87%	\$ (3,169,479)	\$ (4,033,091)	\$ (3,924,879)	2.68%	\$ (244,142)	\$ (212,945)	\$ (167,336)	21.42%	\$ (13,832,866)	\$ (15,516,964)	\$ (15,511,842)	0.03%	19
20 OPERATING INCOME	\$ 323,375	\$ (300,903)	\$ 7,713	102.56%	\$ 448,335	\$ 583,800	\$ 665,569	14.01%	\$ (30,606)	\$ 26,878	\$ 283,767	955.75%	\$ (57,638)	\$ 17,609	\$ 69,561	295.02%	\$ 683,466	\$ 327,385	\$ 1,026,610	213.58%	20
21 Non-Operating Revenues (Expenses)																					
22 Interest and Dividend Income (Expenses)	\$ 105,492	\$ 95,368	\$ 99,710	4.55%	\$ 83,613	\$ 75,767	\$ 74,526	-1.64%	\$ 72,030	\$ 64,930	\$ 65,931	1.54%	\$ 20,094	\$ 16,095	\$ 11,079	-31.17%	\$ 281,229	\$ 252,160	\$ 251,246	-0.36%	22
23 Interest Expense/(loan obligations)	\$ -	\$ -	\$ -	-	\$ (21,987)	\$ (40,660)	\$ (40,660)	0.00%	\$ (183,301)	\$ (180,077)	\$ (162,983)	9.49%	\$ -	\$ -	\$ -	-	\$ (205,288)	\$ (220,737)	\$ (203,643)	7.74%	23
24 Impact Fees	\$ 35,666	\$ 58,747	\$ 119,021	102.60%	\$ 128,024	\$ 313,535	\$ 349,666	11.52%	\$ 109,663	\$ 392,693	\$ 416,136	5.97%	\$ -	\$ -	\$ -	-	\$ 273,353	\$ 764,975	\$ 884,823	15.67%	24
25 Gain/Loss on Sale of Assets	\$ 9,078	\$ -	\$ 1,788		\$ 48	\$ -	\$ 1,022		\$ 2,044	\$ -	\$ 943		\$ 15	\$ -	\$ 197		\$ 11,185	\$ -	\$ 3,930		25
26 Grant Revenue	\$ -	\$ -	\$ -	-	\$ 51,691	\$ 13,750	\$ 53,177	286.74%	\$ 84,164	\$ 1,341	\$ 13,055	873.56%	\$ -	\$ -	\$ -	-	\$ 135,855	\$ 15,091	\$ 66,233	338.89%	26
27 Change in market value	\$ (111,389)	\$ -	\$ (313,121)		\$ (68,855)	\$ -	\$ (180,916)		\$ (63,651)	\$ -	\$ (166,998)		\$ (21,217)	\$ -	\$ (34,791)		\$ (265,212)	\$ -	\$ (695,825)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ 38,847	\$ 154,115	\$ (92,622)	-160.10%	\$ 172,435	\$ 362,392	\$ 256,816	-29.13%	\$ 20,949	\$ 278,887	\$ 166,085	-40.45%	\$ (1,108)	\$ 16,095	\$ (23,516)	-246.10%	\$ 231,122	\$ 811,489	\$ 306,763	-62.20%	28
29 CHANGE IN NET ASSETS	\$ 362,221	\$ (146,788)	\$ (84,909)	42.16%	\$ 620,770	\$ 946,192	\$ 922,385	-2.52%	\$ (9,657)	\$ 305,765	\$ 449,852	47.12%	\$ (58,746)	\$ 33,705	\$ 46,045	36.61%	\$ 914,588	\$ 1,138,874	\$ 1,333,374	17.08%	29