

Lewes Board of Public Works																					
Statement of Revenue & Expenditure March 2023																					
PRINT DATE 4/19/2023																					
	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	
1	UTILITY SALES																				
1	RESIDENTIAL	\$ 341,471	\$ 374,284	\$ 433,978	15.95%	\$ 72,878	\$ 87,638	\$ 88,908	1.45%	\$ 198,191	\$ 205,090	\$ 190,655	-7.04%	\$ 13,990	\$ 16,656	\$ 16,968	1.87%	\$ 626,530	\$ 683,668	\$ 730,509	6.85%
2	COMMERCIAL	\$ 97,771	\$ 98,134	\$ 122,241	24.57%	\$ 13,312	\$ 10,492	\$ 13,921	32.67%	\$ 20,577	\$ 15,334	\$ 20,401	33.04%	\$ 1,360	\$ 1,668	\$ 1,638	-1.80%	\$ 133,020	\$ 125,628	\$ 158,201	25.93%
3	INDUSTRIAL	\$ 232,093	\$ 223,052	\$ 269,720	20.92%	\$ 55,410	\$ 42,024	\$ 61,215	45.67%	\$ 22,310	\$ 20,876	\$ 26,678	27.80%	\$ 540	\$ 648	\$ 648	0.00%	\$ 310,354	\$ 286,600	\$ 358,262	25.00%
4	MUNICIPAL	\$ 8,161	\$ 7,502	\$ 11,622	54.91%	\$ 477	\$ 528	\$ 616	16.72%	\$ 1,249	\$ 1,304	\$ 1,393	6.79%	\$ 145	\$ 174	\$ 174	0.00%	\$ 10,032	\$ 9,509	\$ 13,805	45.18%
5	BOARD OF PUBLIC WORKS	\$ 33,172	\$ 32,844	\$ 37,764	14.98%	\$ 826	\$ 2,453	\$ 1,386	-43.48%	\$ 323	\$ 357	\$ 342	-4.45%	\$ 70	\$ 84	\$ 84	0.00%	\$ 34,391	\$ 35,739	\$ 39,576	10.74%
6	REVENUE OTHER	\$ 54,152	\$ 4,000	\$ 14,767	269.18%	\$ 54,561	\$ 32,426	\$ 37,091	14.39%	\$ 65,846	\$ 26,283	\$ 15,966	-39.25%	\$ 9,278	\$ 270	\$ 1,012	274.44%	\$ 183,837	\$ 62,979	\$ 68,836	9.30%
7	TOTAL OPERTING REVENUES	\$ 766,820	\$ 739,816	\$ 890,092	20.31%	\$ 197,465	\$ 175,561	\$ 203,137	15.71%	\$ 308,496	\$ 269,244	\$ 255,435	-5.13%	\$ 25,383	\$ 19,500	\$ 20,524	5.25%	\$ 1,298,163	\$ 1,204,121	\$ 1,369,187	13.71%
8	Operations Expenses																				
9	Purchased Power	\$ (511,537)	\$ (505,846)	\$ (589,357)	-16.51%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (511,537)	\$ (505,846)	\$ (589,357)	-16.51%
10	Wages and Salaries Benefits	\$ (57,849)	\$ (65,588)	\$ (52,943)	19.28%	\$ (50,877)	\$ (60,345)	\$ (63,048)	-4.48%	\$ (3,078)	\$ (2,988)	\$ (6,152)	-105.89%	\$ -	\$ (113)	\$ (1,241)	-1003.08%	\$ (111,804)	\$ (129,033)	\$ (123,384)	4.38%
11	Utilities	\$ 22,800	\$ (2,465)	\$ (2,597)	-5.34%	\$ 108,004	\$ (9,707)	\$ (7,327)	24.52%	\$ 249,247	\$ (27,739)	\$ (32,590)	-17.49%	\$ -	\$ -	\$ -		\$ 380,052	\$ (39,912)	\$ (42,514)	-6.52%
12	Repairs & Maintenance	\$ (37,257)	\$ (12,981)	\$ (32,797)	-152.66%	\$ (14,243)	\$ (21,845)	\$ (14,983)	31.41%	\$ (44,764)	\$ (58,392)	\$ (70,062)	-19.98%	\$ -	\$ (304)	\$ -	100.00%	\$ (96,264)	\$ (93,522)	\$ (117,841)	-26.00%
13	Professional & Contractual Services	\$ (8,198)	\$ (13,755)	\$ (20,165)	-46.60%	\$ (16,203)	\$ (14,831)	\$ (20,865)	-40.68%	\$ (58,817)	\$ (67,917)	\$ (91,270)	-34.38%	\$ (911)	\$ (2,033)	\$ (5,888)	-179.75%	\$ (84,129)	\$ (98,536)	\$ (137,988)	-40.04%
14	Other Supplies & Expense	\$ (3,561)	\$ (4,452)	\$ (1,393)	68.71%	\$ (1,734)	\$ (2,188)	\$ (2,892)	-32.16%	\$ (3,815)	\$ (5,280)	\$ (3,449)	34.43%	\$ (15)	\$ (450)	\$ (61)	88.35%	\$ (9,124)	\$ (12,350)	\$ (7,795)	36.88%
15	Administrative	\$ 94,106	\$ (68,780)	\$ (86,521)	-25.79%	\$ 61,092	\$ (42,304)	\$ (49,990)	-18.17%	\$ 56,392	\$ (39,695)	\$ (46,144)	-16.25%	\$ 23,376	\$ (16,253)	\$ (9,613)	40.85%	\$ 234,966	\$ (167,032)	\$ (192,269)	-15.11%
16	Bad Debt	\$ -	\$ (3,779)	\$ (1,206)	68.10%	\$ (54)	\$ (437)	\$ (73)	83.34%	\$ (169)	\$ (1,216)	\$ (181)	85.09%	\$ (15)	\$ (138)	\$ (24)	82.61%	\$ (237)	\$ (5,571)	\$ (1,484)	73.37%
17	Depreciation Expense	\$ (74,905)	\$ (34,210)	\$ (3,479)	89.83%	\$ (65,970)	\$ (27,879)	\$ 3,374	112.10%	\$ (120,091)	\$ (150,450)	\$ (103,961)	30.90%	\$ (24,787)	\$ (4,200)	\$ (3,768)	10.29%	\$ (285,753)	\$ (216,739)	\$ (107,834)	50.25%
18	In Lieu of Franchise	\$ (35,633)	\$ (35,806)	\$ (43,766)	-22.23%	\$ (7,145)	\$ (7,408)	\$ (8,302)	-12.08%	\$ (12,133)	\$ (12,055)	\$ (11,973)	0.67%	\$ (805)	\$ (962)	\$ (976)	-1.43%	\$ (55,716)	\$ (56,230)	\$ (65,018)	-15.63%
19	TOTAL EXPENSES	\$ (612,034)	\$ (747,660)	\$ (834,224)	-11.58%	\$ 12,871	\$ (186,944)	\$ (164,106)	12.22%	\$ 62,772	\$ (365,714)	\$ (365,783)	-0.02%	\$ (3,156)	\$ (24,453)	\$ (21,371)	12.60%	\$ (539,547)	\$ (1,324,771)	\$ (1,385,484)	-4.58%
20	OPERATING INCOME	\$ 154,786	\$ (7,844)	\$ 55,868	812.22%	\$ 210,336	\$ (11,383)	\$ 39,031	442.88%	\$ 371,269	\$ (96,470)	\$ (110,348)	-14.39%	\$ 22,226	\$ (4,952)	\$ (847)	82.90%	\$ 758,616	\$ (120,650)	\$ (16,296)	86.49%
21	Non-Operating Revenues (Expenses)																				
22	Interest and Dividend Income (Expenses)	\$ (150,648)	\$ 10,101	\$ 10,268	1.65%	\$ (92,054)	\$ 7,677	\$ 7,585	-1.19%	\$ (85,558)	\$ 6,899	\$ 6,401	-7.22%	\$ (29,659)	\$ 1,660	\$ 1,141	-31.25%	\$ (357,919)	\$ 26,337	\$ 25,395	-3.58%
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ (887)		\$ -	\$ -	\$ (12,920)		\$ -	\$ -	\$ -		\$ -	\$ -	\$ (13,807)	#DIV/0!
24	Impact Fees	\$ 2,506	\$ 5,075	\$ 12,344	143.23%	\$ 13,172	\$ 15,680	\$ 29,426	87.67%	\$ 7,913	\$ 10,940	\$ 18,935	73.08%	\$ -	\$ -	\$ -		\$ 23,591	\$ 31,695	\$ 60,705	91.53%
25	Gain/Loss on Sale of Assets	\$ 20,425	\$ -	\$ -		\$ (149,742)	\$ -	\$ -		\$ 25,066	\$ -	\$ -		\$ 21,022	\$ -	\$ -		\$ (83,228)	\$ -	\$ -	#DIV/0!
26	Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 1,250	\$ 37,796	2923.71%	\$ -	\$ -	\$ 11,987		\$ -	\$ -	\$ -		\$ -	\$ 1,250	\$ 49,783	3882.66%
27	Change in market value	\$ (43,349)	\$ -	\$ 15,282		\$ (25,046)	\$ -	\$ 8,930		\$ (23,119)	\$ -	\$ 8,151		\$ (4,817)	\$ -	\$ 1,698		\$ (96,330)	\$ -	\$ 33,961	
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (171,065)	\$ 15,176	\$ 37,894	149.69%	\$ (253,670)	\$ 24,607	\$ 82,750	236.29%	\$ (75,698)	\$ 17,839	\$ 32,554	82.49%	\$ (13,453)	\$ 1,660	\$ 2,839	71.07%	\$ (513,886)	\$ 59,282	\$ 156,037	163.21%
29	CHANGE IN NET ASSETS	\$ (16,279)	\$ 7,332	\$ 93,762	1178.77%	\$ (43,334)	\$ 13,224	\$ 121,781	820.93%	\$ 295,570	\$ (78,631)	\$ (77,795)	1.06%	\$ 6,773	\$ (3,293)	\$ 1,992	160.49%	\$ 244,730	\$ (61,368)	\$ 139,741	327.71%