

Lewes Board of Public Works																								
Statement of Revenue & Expenditure Q4 1.1.2023-3.31.2023																								
PRINT DATE: 4/18/2023																								
	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				
																					Q1 2023	Q2 2023	Q3 2023	
UTILITY SALES																								
1 RESIDENTIAL	\$ 1,304,927	\$ 1,272,826	\$ 1,417,020	11.33%	\$ 228,528	\$ 269,883	\$ 272,263	0.88%	\$ 575,227	\$ 610,634	\$ 664,563	8.83%	\$ 41,910	\$ 50,148	\$ 50,874	1.45%	\$ 2,150,592	\$ 2,203,491	\$ 2,404,720	9.13%	1	\$ 1,946,270	\$ 2,702,285	\$ 2,026,805
2 COMMERCIAL	\$ 349,279	\$ 329,129	\$ 390,344	18.60%	\$ 39,301	\$ 37,158	\$ 40,564	9.17%	\$ 62,191	\$ 52,537	\$ 57,814	10.05%	\$ 4,110	\$ 4,992	\$ 4,914	-1.56%	\$ 454,881	\$ 423,816	\$ 493,636	16.47%	2	\$ 441,590	\$ 549,377	\$ 445,610
3 INDUSTRIAL	\$ 750,149	\$ 720,470	\$ 843,804	17.12%	\$ 158,071	\$ 144,031	\$ 183,527	27.42%	\$ 66,386	\$ 66,034	\$ 79,299	20.09%	\$ 1,620	\$ 1,944	\$ 1,944	0.00%	\$ 976,226	\$ 932,478	\$ 1,108,574	18.88%	3	\$ 1,033,393	\$ 1,201,946	\$ 1,021,274
4 MUNICIPAL	\$ 30,569	\$ 25,162	\$ 37,034	47.18%	\$ 1,452	\$ 1,653	\$ 1,739	5.19%	\$ 3,794	\$ 4,180	\$ 4,141	-0.94%	\$ 435	\$ 522	\$ 522	0.00%	\$ 36,250	\$ 31,518	\$ 43,436	37.81%	4	\$ 29,605	\$ 39,152	\$ 38,534
5 BOARD OF PUBLIC WORKS	\$ 112,718	\$ 107,403	\$ 121,591	13.21%	\$ 3,890	\$ 6,898	\$ 3,812	-43.09%	\$ 969	\$ 1,055	\$ 1,025	-2.81%	\$ 210	\$ 252	\$ 252	0.00%	\$ 117,587	\$ 115,408	\$ 126,680	9.77%	5	\$ 94,294	\$ 93,906	\$ 103,824
6 REVENUE OTHER	\$ 70,006	\$ 12,000	\$ 42,235	251.96%	\$ 112,179	\$ 92,250	\$ 121,690	31.91%	\$ 105,258	\$ 78,848	\$ 48,349	-38.68%	\$ 10,744	\$ 811	\$ 3,517	333.54%	\$ 298,187	\$ 183,908	\$ 215,790	17.34%	6	\$ 731,799	\$ 677,330	\$ 659,809
7 TOTAL OPERATING REVENUES	\$ 2,617,648	\$ 2,466,991	\$ 2,852,028	15.61%	\$ 543,221	\$ 551,672	\$ 623,595	13.04%	\$ 813,825	\$ 813,287	\$ 855,191	5.15%	\$ 59,029	\$ 58,669	\$ 62,023	5.72%	\$ 4,033,723	\$ 3,890,619	\$ 4,392,837	12.91%	7	\$ 4,276,951	\$ 5,263,998	\$ 4,295,855
8 Operations Expenses																					8			
9 Purchased Power	\$ (1,762,075)	\$ (1,785,918)	\$ (1,797,549)	-0.65%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,762,075)	\$ (1,785,918)	\$ (1,797,549)	-0.65%	9	\$ (1,467,550)	\$ (2,029,351)	\$ (1,720,766)
10 Wages and Salaries Benefits	\$ (168,531)	\$ (196,363)	\$ (166,587)	15.16%	\$ (156,578)	\$ (181,035)	\$ (195,005)	-7.72%	\$ (11,333)	\$ (8,964)	\$ (20,190)	-125.23%	\$ -	\$ (338)	\$ (4,075)	-1107.37%	\$ (336,442)	\$ (386,699)	\$ (385,857)	0.22%	10	\$ (319,199)	\$ (302,552)	\$ (304,198)
11 Utilities	\$ 17,373	\$ (9,214)	\$ (6,882)	25.31%	\$ 83,501	\$ (34,711)	\$ (22,146)	36.20%	\$ 190,449	\$ (90,540)	\$ (102,971)	-13.73%	\$ -	\$ -	\$ -	#DIV/0!	\$ 291,322	\$ (134,466)	\$ (132,000)	1.83%	11	\$ (102,273)	\$ (100,884)	\$ (110,485)
12 Repairs & Maintenance	\$ (73,708)	\$ (38,742)	\$ (67,350)	-73.84%	\$ (42,021)	\$ (65,536)	\$ (50,987)	22.20%	\$ (146,155)	\$ (175,176)	\$ (206,510)	-17.89%	\$ -	\$ (911)	\$ (242)	73.42%	\$ (261,884)	\$ (280,365)	\$ (325,088)	-15.95%	12	\$ (285,359)	\$ (332,861)	\$ (349,599)
13 Professional & Contractual Services	\$ (25,744)	\$ (41,265)	\$ (42,588)	-3.20%	\$ (47,706)	\$ (44,494)	\$ (106,479)	-139.31%	\$ (155,783)	\$ (203,750)	\$ (298,262)	-46.39%	\$ (15,628)	\$ (6,100)	\$ (6,948)	-13.90%	\$ (244,860)	\$ (295,609)	\$ (454,275)	-53.67%	13	\$ (402,418)	\$ (443,631)	\$ (602,623)
14 Other Supplies & Expense	\$ (17,103)	\$ (14,355)	\$ (9,943)	30.73%	\$ (8,552)	\$ (6,801)	\$ (6,366)	3.55%	\$ (10,796)	\$ (16,081)	\$ (12,404)	22.86%	\$ (1,787)	\$ (1,351)	\$ (185)	86.34%	\$ (38,208)	\$ (38,386)	\$ (28,898)	24.72%	14	\$ (23,126)	\$ (43,706)	\$ (28,565)
15 Administrative	\$ (55,051)	\$ (228,839)	\$ (265,708)	-16.11%	\$ (31,237)	\$ (139,913)	\$ (153,520)	-9.73%	\$ (28,835)	\$ (128,262)	\$ (141,711)	-10.49%	\$ (5,023)	\$ (48,760)	\$ (29,523)	39.45%	\$ (120,146)	\$ (545,773)	\$ (590,463)	-8.19%	15	\$ (454,838)	\$ (501,129)	\$ (603,532)
16 Bad Debt	\$ 340	\$ (4,466)	\$ (1,045)	76.60%	\$ (202)	\$ (516)	\$ (114)	77.85%	\$ (513)	\$ (1,439)	\$ (295)	79.47%	\$ (51)	\$ (158)	\$ (40)	74.89%	\$ (429)	\$ (6,579)	\$ (1,494)	77.29%	16	\$ (6)	\$ (1,404)	\$ (55)
17 Depreciation Expense	\$ (136,709)	\$ (102,505)	\$ (98,182)	4.22%	\$ (116,193)	\$ (85,637)	\$ (80,949)	5.47%	\$ (309,965)	\$ (434,350)	\$ (297,827)	31.43%	\$ (32,515)	\$ (12,500)	\$ (11,308)	9.54%	\$ (595,381)	\$ (634,991)	\$ (488,265)	23.11%	17	\$ (472,209)	\$ (477,019)	\$ (480,847)
18 In Lieu of Franchise	\$ (77,052)	\$ (123,200)	\$ (140,490)	-14.03%	\$ (21,552)	\$ (23,733)	\$ (25,095)	-5.74%	\$ (35,428)	\$ (36,290)	\$ (40,342)	-11.17%	\$ (2,414)	\$ (2,893)	\$ (2,925)	-1.13%	\$ (136,446)	\$ (186,115)	\$ (208,852)	-12.22%	18	\$ (177,258)	\$ (229,333)	\$ (181,802)
19 TOTAL EXPENSES	\$ (2,298,260)	\$ (2,544,864)	\$ (2,596,321)	-2.02%	\$ (340,542)	\$ (582,175)	\$ (640,662)	-10.05%	\$ (508,329)	\$ (1,094,852)	\$ (1,120,512)	-2.34%	\$ (57,417)	\$ (73,009)	\$ (55,245)	24.33%	\$ (3,204,548)	\$ (4,294,901)	\$ (4,412,740)	-2.74%	19	\$ (3,704,238)	\$ (4,461,871)	\$ (4,382,472)
20 OPERATING INCOME	\$ 319,387	\$ (77,874)	\$ 255,707	428.36%	\$ 202,679	\$ (30,503)	\$ (17,067)	44.05%	\$ 305,496	\$ (281,568)	\$ (265,321)	5.77%	\$ 1,612	\$ (14,340)	\$ 6,778	147.27%	\$ 828,175	\$ (404,282)	\$ (19,903)	95.08%	20	\$ 572,715	\$ 802,128	\$ (86,616)
21 Non-Operating Revenues (Expenses)																					21			
22 Interest and Dividend Income (Expenses)	\$ (143,421)	\$ 19,244	\$ 18,752	-2.56%	\$ (84,156)	\$ 16,030	\$ 15,806	-1.40%	\$ (79,403)	\$ 13,498	\$ 12,820	-5.02%	\$ (28,282)	\$ 2,989	\$ 2,084	-30.29%	\$ (335,262)	\$ 51,761	\$ 49,461	-4.44%	22	\$ 70,175	\$ 69,407	\$ 87,598
23 Interest Expense(loan obligations)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ (887)		\$ (54,354)	\$ (45,016)	\$ (57,936)	-28.70%	\$ -	\$ -	\$ -		\$ (54,354)	\$ (45,016)	\$ (58,823)	-30.67%	23	\$ (54,802)	\$ (62,653)	\$ (41,173)
24 Impact Fees	\$ 15,036	\$ 18,225	\$ 88,181	383.85%	\$ 44,610	\$ 41,840	\$ 81,127	93.90%	\$ 24,444	\$ 29,840	\$ 50,962	70.78%	\$ -	\$ -	\$ -		\$ 84,090	\$ 89,905	\$ 220,269	145.00%	24	\$ 180,867	\$ 27,911	\$ 516,880
25 Gain/Loss on Sale of Assets	\$ 20,425	\$ -	\$ -	#DIV/0!	\$ (149,742)	\$ -	\$ -	#DIV/0!	\$ 25,066	\$ -	\$ -		\$ 21,022	\$ -	\$ -		\$ (83,228)	\$ -	\$ -	#DIV/0!	25	\$ -	\$ (0)	\$ 3,930
26 Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 3,750	\$ 74,044	1874.50%	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -		\$ -	\$ 3,750	\$ 74,044	1874.50%	26	\$ 49,327	\$ (37,808)	\$ 6,751
27 Change in Market Value	\$ (198,603)	\$ -	\$ 50,306		\$ (121,155)	\$ -	\$ 29,065	#DIV/0!	\$ (111,836)	\$ -	\$ 26,830		\$ (34,389)	\$ -	\$ 5,590		\$ (465,983)	\$ -	\$ 111,790		27	\$ (735,229)	\$ (217,978)	\$ 179,551
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ (306,562)	\$ 37,469	\$ 157,238	319.65%	\$ (310,443)	\$ 61,620	\$ 199,155	223.20%	\$ (196,082)	\$ (1,678)	\$ 32,675	2047.69%	\$ (41,649)	\$ 2,989	\$ 7,673	156.72%	\$ (854,737)	\$ 100,401	\$ 396,741	295.16%	28	\$ (489,860)	\$ (221,120)	\$ 760,308
29 CHANGE IN NET ASSETS	\$ 12,825	\$ (40,404)	\$ 412,945	1122.03%	\$ (107,764)	\$ 31,117	\$ 182,087	485.17%	\$ 109,414	\$ (283,243)	\$ (232,646)	17.86%	\$ (40,037)	\$ (11,351)	\$ 14,451	227.31%	\$ (25,562)	\$ (303,881)	\$ 376,838	224.01%	29	\$ 82,855	\$ 581,006	\$ 673,692