

Lewes Board of Public Works																						
Statement of Revenue & Expenditure Year To Date Ending 03.31.2023																						
	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	\$ 4,391,029	\$ 4,542,130	\$ 4,794,646	5.56%	\$ 1,126,291	\$ 1,335,833	\$ 1,340,758	0.37%	\$ 2,523,408	\$ 2,635,712	\$ 2,742,046	4.03%	\$ 167,368	\$ 200,715	\$ 202,630	0.95%	\$ 8,208,096	\$ 8,714,390	\$ 9,080,080	4.20%	1
2	COMMERCIAL	\$ 1,304,071	\$ 1,334,392	\$ 1,426,451	6.90%	\$ 198,004	\$ 209,688	\$ 210,642	0.46%	\$ 289,142	\$ 274,841	\$ 273,576	-0.46%	\$ 16,550	\$ 19,896	\$ 19,544	-1.77%	\$ 1,807,767	\$ 1,838,615	\$ 1,930,214	4.97%	2
3	INDUSTRIAL	\$ 3,183,462	\$ 3,039,963	\$ 3,179,366	4.59%	\$ 652,610	\$ 759,858	\$ 803,313	5.72%	\$ 322,156	\$ 345,409	\$ 374,636	8.46%	\$ 6,480	\$ 7,776	\$ 7,872	1.23%	\$ 4,164,708	\$ 4,153,006	\$ 4,365,187	5.11%	3
4	MUNICIPAL	\$ 119,535	\$ 100,404	\$ 111,724	11.27%	\$ 12,371	\$ 13,481	\$ 13,974	3.66%	\$ 21,352	\$ 22,975	\$ 22,940	-0.15%	\$ 1,740	\$ 2,088	\$ 2,088	0.00%	\$ 154,998	\$ 138,948	\$ 150,727	8.48%	4
5	BOARD OF PUBLIC WORKS	\$ 390,295	\$ 385,985	\$ 396,526	2.73%	\$ 21,868	\$ 20,875	\$ 16,776	-19.64%	\$ 3,842	\$ 4,155	\$ 4,394	5.76%	\$ 840	\$ 1,008	\$ 1,008	0.00%	\$ 416,845	\$ 412,023	\$ 418,705	1.62%	5
6	REVENUE OTHER	\$ 195,585	\$ 198,734	\$ 261,139	31.40%	\$ 560,119	\$ 527,861	\$ 630,820	19.51%	\$ 287,469	\$ 1,046,121	\$ 1,347,475	28.81%	\$ 18,909	\$ 18,572	\$ 24,280	30.73%	\$ 1,062,083	\$ 1,791,288	\$ 2,263,714	26.37%	6
7	TOTAL OPERATING REVENUES	\$ 9,583,977	\$ 9,601,608	\$ 10,169,853	5.92%	\$ 2,571,263	\$ 2,867,594	\$ 3,016,283	5.19%	\$ 3,447,369	\$ 4,329,213	\$ 4,765,068	10.07%	\$ 211,887	\$ 250,055	\$ 257,422	2.95%	\$ 15,814,496	\$ 17,048,470	\$ 18,208,627	6.81%	7
8	Operations Expenses																					
9	Purchased Power	\$ (6,444,455)	\$ (6,810,605)	\$ (7,015,215)	-3.00%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (6,444,455)	\$ (6,810,605)	\$ (7,015,215)	-3.00%	9
10	Wages and Salaries Benefits	\$ (684,714)	\$ (686,909)	\$ (627,820)	8.60%	\$ (585,263)	\$ (695,746)	\$ (632,675)	9.07%	\$ (29,207)	\$ (35,857)	\$ (44,715)	-24.70%	\$ (183)	\$ (1,350)	\$ (6,596)	-388.57%	\$ (1,299,366)	\$ (1,419,862)	\$ (1,311,806)	7.61%	10
11	Utilities	\$ (1,417)	\$ (27,339)	\$ (26,286)	3.85%	\$ (8,543)	\$ (120,227)	\$ (101,118)	15.89%	\$ (21,979)	\$ (319,008)	\$ (317,665)	0.42%	\$ -	\$ -	\$ (620)		\$ (31,940)	\$ (466,574)	\$ (445,689)	4.48%	11
12	Repairs & Maintenance	\$ (175,352)	\$ (219,590)	\$ (248,133)	-13.00%	\$ (231,449)	\$ (262,144)	\$ (241,388)	7.92%	\$ (453,212)	\$ (724,276)	\$ (804,564)	-11.09%	\$ (1,817)	\$ (2,793)	\$ (1,187)	57.52%	\$ (861,830)	\$ (1,208,803)	\$ (1,295,272)	-7.15%	12
13	Professional & Contractual Services	\$ (131,181)	\$ (355,000)	\$ (327,481)	7.75%	\$ (170,251)	\$ (194,534)	\$ (338,214)	-73.86%	\$ (843,298)	\$ (1,160,000)	\$ (1,223,621)	-5.48%	\$ (32,018)	\$ (18,105)	\$ (13,632)	24.70%	\$ (1,176,747)	\$ (1,727,639)	\$ (1,902,948)	-10.15%	13
14	Other Supplies & Expense	\$ (48,557)	\$ (56,218)	\$ (38,648)	33.61%	\$ (25,882)	\$ (29,386)	\$ (32,211)	-9.61%	\$ (40,250)	\$ (58,657)	\$ (51,217)	12.68%	\$ (4,590)	\$ (4,545)	\$ (2,383)	47.57%	\$ (119,268)	\$ (150,806)	\$ (124,459)	17.47%	14
15	Administrative	\$ (726,736)	\$ (877,594)	\$ (967,513)	-10.25%	\$ (447,043)	\$ (543,272)	\$ (559,007)	-2.90%	\$ (412,655)	\$ (501,482)	\$ (516,007)	-2.90%	\$ (132,963)	\$ (150,192)	\$ (107,501)	28.42%	\$ (1,719,397)	\$ (2,072,540)	\$ (2,150,028)	-3.74%	15
16	Bad Debt	\$ (5,963)	\$ (7,558)	\$ (1,364)	81.96%	\$ (453)	\$ (873)	\$ (400)	54.13%	\$ (1,281)	\$ (2,435)	\$ (1,075)	55.85%	\$ (124)	\$ (248)	\$ (120)	51.52%	\$ (7,821)	\$ (11,114)	\$ (2,959)	73.37%	16
17	Depreciation Expense	\$ (418,485)	\$ (397,398)	\$ (390,648)	1.70%	\$ (341,949)	\$ (332,008)	\$ (319,866)	3.66%	\$ (1,147,795)	\$ (1,432,935)	\$ (1,162,488)	18.87%	\$ (65,965)	\$ (48,590)	\$ (45,339)	6.69%	\$ (1,974,195)	\$ (2,210,931)	\$ (1,918,340)	13.23%	17
18	In Lieu of Franchise	\$ (468,957)	\$ (470,144)	\$ (495,436)	-5.38%	\$ (101,760)	\$ (116,987)	\$ (119,273)	-1.95%	\$ (157,029)	\$ (164,155)	\$ (170,880)	-4.10%	\$ (9,649)	\$ (11,574)	\$ (11,657)	-0.72%	\$ (737,395)	\$ (762,860)	\$ (797,246)	-4.51%	18
19	TOTAL EXPENSES	\$ (9,105,817)	\$ (9,910,355)	\$ (10,138,543)	-2.30%	\$ (1,912,592)	\$ (2,295,177)	\$ (2,344,152)	-2.13%	\$ (3,108,706)	\$ (4,398,805)	\$ (4,292,232)	2.42%	\$ (247,298)	\$ (237,398)	\$ (189,035)	20.37%	\$ (14,372,414)	\$ (16,841,734)	\$ (16,963,961)	-0.73%	19
20	OPERATING INCOME	\$ 478,160	\$ (308,747)	\$ 31,310	110.14%	\$ 658,671	\$ 572,417	\$ 672,132	17.42%	\$ 340,662	\$ (69,592)	\$ 472,837	779.44%	\$ (35,411)	\$ 12,657	\$ 68,387	440.30%	\$ 1,442,082	\$ 206,735	\$ 1,244,655	502.06%	20
21	Non-Operating Revenues (Expenses)																					
22	Interest and Dividend Income (Expenses)	\$ (45,156)	\$ 105,469	\$ 109,978	4.28%	\$ (8,441)	\$ 83,444	\$ 82,111	-1.60%	\$ (13,528)	\$ 71,829	\$ 72,332	0.70%	\$ (9,565)	\$ 17,755	\$ 12,220	-31.18%	\$ (76,690)	\$ 278,497	\$ 276,641	-0.67%	22
23	Interest Expense/(loan obligations)	\$ -	\$ -	\$ -		\$ (21,987)	\$ (40,660)	\$ (41,547)	-2.18%	\$ (183,301)	\$ (180,077)	\$ (175,903)	2.32%	\$ -	\$ -	\$ -		\$ (205,288)	\$ (220,737)	\$ (217,450)	1.49%	23
24	Impact Fees	\$ 38,172	\$ 63,822	\$ 131,365	105.83%	\$ 141,197	\$ 329,215	\$ 378,092	15.15%	\$ 117,575	\$ 403,633	\$ 435,071	7.79%	\$ -	\$ -	\$ -		\$ 286,944	\$ 796,670	\$ 945,528	18.89%	24
25	Gain/Loss on Sale of Assets	\$ 29,503	\$ -	\$ 1,788		\$ (149,694)	\$ -	\$ 1,022		\$ 27,110	\$ -	\$ 943		\$ 21,037	\$ -	\$ 197		\$ (72,043)	\$ -	\$ 3,930		25
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 51,691	\$ 15,000	\$ 90,974	506.49%	\$ 84,164	\$ 1,341	\$ 13,055	873.56%	\$ -	\$ -	\$ -		\$ 135,855	\$ 16,341	\$ 104,029	536.61%	26
27	Change in market value	\$ (154,738)	\$ -	\$ (297,839)		\$ (84,001)	\$ -	\$ (172,086)		\$ (86,770)	\$ -	\$ (158,848)		\$ (26,033)	\$ -	\$ (33,093)		\$ (361,542)	\$ -	\$ (661,865)		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (132,218)	\$ 169,291	\$ (54,728)	-132.33%	\$ (81,235)	\$ 386,999	\$ 339,567	-12.26%	\$ (54,750)	\$ 296,726	\$ 186,652	-37.10%	\$ (14,562)	\$ 17,755	\$ (20,677)	-216.46%	\$ (282,765)	\$ 870,771	\$ 450,814	-48.23%	28
29	CHANGE IN NET ASSETS	\$ 345,942	\$ (139,456)	\$ (23,418)	83.21%	\$ 577,438	\$ 959,416	\$ 1,011,699	5.45%	\$ 285,913	\$ 227,134	\$ 659,468	190.35%	\$ (49,973)	\$ 30,412	\$ 47,710	56.88%	\$ 1,159,317	\$ 1,077,506	\$ 1,695,479	57.35%	29