

Lewes Board of Public Works																						
Statement of Revenue & Expenditure APRIL 2023																						
PRINT DATE 5/17/23																						
	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	\$ 328,919	\$ 328,827	\$ 311,671	-5.22%	\$ 94,156	\$ 99,215	\$ 104,540	5.37%	\$ 208,590	\$ 222,130	\$ 238,124	7.20%	\$ 16,812	\$ 20,361	\$ 20,474	0.55%	\$ 648,477	\$ 670,532	\$ 674,809	0.64%	1
2	COMMERCIAL	\$ 107,738	\$ 102,595	\$ 101,712	-0.86%	\$ 19,816	\$ 17,132	\$ 16,590	-3.16%	\$ 26,087	\$ 22,525	\$ 22,028	-2.21%	\$ 1,632	\$ 1,957	\$ 1,965	0.40%	\$ 155,273	\$ 144,209	\$ 142,295	-1.33%	2
3	INDUSTRIAL	\$ 277,546	\$ 271,257	\$ 251,221	-7.39%	\$ 82,732	\$ 69,502	\$ 64,728	-6.87%	\$ 25,847	\$ 26,849	\$ 27,530	2.54%	\$ 648	\$ 787	\$ 783	-0.51%	\$ 386,773	\$ 368,395	\$ 344,263	-6.55%	3
4	MUNICIPAL	\$ 8,579	\$ 9,065	\$ 8,689	-4.14%	\$ 624	\$ 727	\$ 804	10.63%	\$ 1,462	\$ 1,528	\$ 1,595	4.38%	\$ 174	\$ 208	\$ 210	1.08%	\$ 10,840	\$ 11,527	\$ 11,298	-1.99%	4
5	BOARD OF PUBLIC WORKS	\$ 34,382	\$ 32,145	\$ 30,468	-5.22%	\$ 2,671	\$ 2,741	\$ 3,234	18.00%	\$ 341	\$ 340	\$ 365	7.41%	\$ 84	\$ 100	\$ 102	1.50%	\$ 37,478	\$ 35,326	\$ 34,168	-3.28%	5
6	REVENUE OTHER	\$ 13,606	\$ 17,708	\$ 12,041	-32.00%	\$ 29,910	\$ 23,536	\$ 33,714	43.24%	\$ 387,004	\$ 23,395	\$ 7,328	-68.68%	\$ 10,330	\$ 1,687	\$ 5,569	230.15%	\$ 440,851	\$ 66,326	\$ 58,652	-11.57%	6
7	TOTAL OPERATING REVENUES	\$ 770,771	\$ 761,595	\$ 715,801	-6.01%	\$ 229,910	\$ 212,853	\$ 223,611	5.05%	\$ 649,331	\$ 296,766	\$ 296,969	0.07%	\$ 29,680	\$ 25,100	\$ 29,102	15.95%	\$ 1,679,692	\$ 1,296,315	\$ 1,265,484	-2.38%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (436,439)	\$ (469,178)	\$ (469,706)	-0.11%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (436,439)	\$ (469,178)	\$ (469,706)	-0.11%	9
10	Wages and Salaries Benefits	\$ (56,641)	\$ (59,707)	\$ (56,807)	4.86%	\$ (54,332)	\$ (66,873)	\$ (57,111)	14.60%	\$ (3,941)	\$ (4,469)	\$ (86)	98.07%	\$ -	\$ (895)	\$ (746)	16.63%	\$ (114,913)	\$ (131,944)	\$ (114,750)	13.03%	10
11	Utilities	\$ (2,280)	\$ (2,448)	\$ (2,219)	9.35%	\$ (10,346)	\$ (10,394)	\$ (6,999)	32.66%	\$ (27,850)	\$ (26,982)	\$ (27,906)	-3.42%	\$ -	\$ (52)	\$ -	100.00%	\$ (40,477)	\$ (39,875)	\$ (37,123)	6.90%	11
12	Repairs & Maintenance	\$ (41,383)	\$ (12,285)	\$ (24,773)	-101.66%	\$ (21,561)	\$ (24,926)	\$ (22,940)	7.97%	\$ (50,773)	\$ (73,471)	\$ (70,899)	3.50%	\$ -	\$ (848)	\$ (241)	71.55%	\$ (113,717)	\$ (111,529)	\$ (118,854)	-6.57%	12
13	Professional & Contractual Services	\$ (40,625)	\$ (93,413)	\$ (103,061)	-10.33%	\$ (16,330)	\$ (30,862)	\$ (45,412)	-47.15%	\$ (39,462)	\$ (115,832)	\$ (97,563)	15.77%	\$ (978)	\$ (2,210)	\$ (4,286)	-93.97%	\$ (97,395)	\$ (242,317)	\$ (250,322)	-3.30%	13
14	Other Supplies & Expense	\$ (5,830)	\$ (8,279)	\$ (9,777)	-18.10%	\$ (3,523)	\$ (6,473)	\$ (8,131)	-25.60%	\$ (5,764)	\$ (6,290)	\$ (33,869)	-438.43%	\$ (533)	\$ (2,080)	\$ (1,919)	-452.00%	\$ (15,649)	\$ (23,122)	\$ (53,696)	-132.23%	14
15	Administrative	\$ (64,907)	\$ (81,497)	\$ (73,881)	9.35%	\$ (37,502)	\$ (47,312)	\$ (42,687)	9.78%	\$ (34,617)	\$ (43,729)	\$ (39,403)	9.89%	\$ (7,212)	\$ (9,809)	\$ (8,209)	16.31%	\$ (144,238)	\$ (182,347)	\$ (164,179)	9.96%	15
16	Bad Debt	\$ 183	\$ (360)	\$ 169	146.80%	\$ (45)	\$ (44)	\$ (43)	1.60%	\$ (130)	\$ (122)	\$ (113)	7.00%	\$ (12)	\$ (12)	\$ (15)	-23.93%	\$ (4)	\$ (537)	\$ (2)	99.65%	16
17	Depreciation Expense	\$ (31,684)	\$ (31,394)	\$ (32,970)	-5.02%	\$ (26,228)	\$ (27,209)	\$ (28,337)	-4.15%	\$ (95,056)	\$ (102,998)	\$ (105,209)	-2.15%	\$ (3,765)	\$ (3,970)	\$ (4,655)	-17.26%	\$ (156,733)	\$ (165,571)	\$ (171,171)	-3.38%	17
18	In Lieu of Franchise	\$ (37,858)	\$ (37,194)	\$ (35,188)	5.39%	\$ (10,000)	\$ (9,475)	\$ (9,495)	-0.20%	\$ (13,116)	\$ (13,668)	\$ (14,482)	-5.96%	\$ (968)	\$ (1,171)	\$ (1,177)	-0.52%	\$ (61,942)	\$ (61,508)	\$ (60,342)	1.90%	18
19	TOTAL EXPENSES	\$ (717,464)	\$ (795,755)	\$ (808,212)	-1.57%	\$ (179,866)	\$ (223,568)	\$ (221,154)	1.08%	\$ (270,710)	\$ (387,561)	\$ (389,530)	-0.51%	\$ (13,467)	\$ (21,045)	\$ (21,248)	-0.97%	\$ (1,181,507)	\$ (1,427,929)	\$ (1,440,144)	-0.86%	19
20	OPERATING INCOME	\$ 53,306	\$ (34,159)	\$ (92,410)	-170.53%	\$ 50,044	\$ (10,715)	\$ 2,457	122.93%	\$ 378,621	\$ (90,794)	\$ (92,561)	-1.95%	\$ 16,213	\$ 4,055	\$ 7,854	93.69%	\$ 498,185	\$ (131,614)	\$ (174,660)	-32.71%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 413	\$ (269)	\$ 3,803	1515.53%	\$ 1,940	\$ 1,010	\$ 3,930	289.22%	\$ 1,208	\$ 845	\$ 4,716	458.12%	\$ 46	\$ -	\$ -	0.00%	\$ 3,607	\$ 1,586	\$ 12,450	684.93%	22
23	Interest Expense (loan obligations)	\$ -	\$ -	\$ -	0.00%	\$ (20,532)	\$ -	\$ -	0.00%	\$ (34,270)	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ (54,802)	\$ -	\$ -	0.00%	23
24	Impact Fees	\$ 2,506	\$ 5,063	\$ 2,506	-50.50%	\$ 7,973	\$ 9,750	\$ 11,208	14.96%	\$ 4,496	\$ 5,588	\$ 7,458	33.48%	\$ -	\$ -	\$ -	0.00%	\$ 14,975	\$ 20,400	\$ 21,173	3.79%	24
25	Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	25
26	Grant Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,000	\$ 19,441	288.82%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,000	\$ 19,441	288.82%	26
27	Change in market value	\$ (145,050)	\$ -	\$ 9,377		\$ (83,807)	\$ -	\$ 5,626		\$ (77,360)	\$ -	\$ 9,352		\$ (16,117)	\$ -	\$ -	0.00%	\$ (322,333)	\$ -	\$ 24,355		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (142,131)	\$ 4,794	\$ 15,686	227.21%	\$ (94,426)	\$ 15,760	\$ 40,206	155.11%	\$ (105,926)	\$ 6,433	\$ 21,527	234.66%	\$ (16,071)	\$ -	\$ -	0.00%	\$ (358,553)	\$ 26,986	\$ 77,418	186.88%	28
29	CHANGE IN NET ASSETS	\$ (88,824)	\$ (29,366)	\$ (76,724)	-161.27%	\$ (44,382)	\$ 5,045	\$ 42,663	745.70%	\$ 272,695	\$ (84,362)	\$ (71,034)	15.80%	\$ 143	\$ 4,055	\$ 7,854	93.69%	\$ 139,632	\$ (104,628)	\$ (97,242)	7.06%	29