

Lewes Board of Public Works																						
Statement of Revenue & Expenditure MAY 2023																						
PRINT DATE 6/21/23																						
	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	\$ 247,455	\$ 278,303	\$ 341,967	22.88%	\$ 101,120	\$ 117,896	\$ 140,590	19.25%	\$ 212,223	\$ 228,048	\$ 264,800	16.12%	\$ 16,818	\$ 20,361	\$ 20,489	0.63%	\$ 577,616	\$ 644,608	\$ 767,845	19.12%	1
2	COMMERCIAL	\$ 85,703	\$ 93,859	\$ 130,194	38.71%	\$ 17,346	\$ 20,591	\$ 29,245	42.02%	\$ 24,800	\$ 22,369	\$ 26,778	19.71%	\$ 1,632	\$ 1,957	\$ 1,979	1.14%	\$ 129,481	\$ 138,776	\$ 188,196	35.61%	2
3	INDUSTRIAL	\$ 168,417	\$ 238,541	\$ 332,732	39.49%	\$ 67,714	\$ 73,534	\$ 84,911	15.47%	\$ 28,640	\$ 28,999	\$ 34,176	17.85%	\$ 672	\$ 787	\$ 783	-0.51%	\$ 265,443	\$ 341,861	\$ 452,601	32.39%	3
4	MUNICIPAL	\$ 6,588	\$ 7,399	\$ 10,060	35.97%	\$ 604	\$ 739	\$ 970	31.30%	\$ 1,431	\$ 1,443	\$ 1,855	28.53%	\$ 174	\$ 208	\$ 210	1.08%	\$ 8,797	\$ 9,788	\$ 13,095	33.78%	4
5	BOARD OF PUBLIC WORKS	\$ 25,094	\$ 27,908	\$ 35,218	26.20%	\$ 2,330	\$ 2,421	\$ 3,587	48.16%	\$ 341	\$ 345	\$ 366	6.10%	\$ 84	\$ 100	\$ 102	1.50%	\$ 27,850	\$ 30,773	\$ 39,273	27.62%	5
6	REVENUE OTHER	\$ 16,915	\$ 17,708	\$ 17,562	-0.82%	\$ 31,987	\$ 23,536	\$ 40,299	71.22%	\$ 20,405	\$ 23,395	\$ 13,653	-41.64%	\$ 1,066	\$ 1,687	\$ 4,184	148.05%	\$ 70,374	\$ 66,326	\$ 75,699	14.13%	6
7	TOTAL OPERATING REVENUES	\$ 550,172	\$ 663,716	\$ 867,733	30.74%	\$ 221,102	\$ 238,718	\$ 299,601	25.50%	\$ 287,841	\$ 304,598	\$ 341,628	12.16%	\$ 20,446	\$ 25,100	\$ 27,746	10.54%	\$ 1,079,561	\$ 1,232,131	\$ 1,536,708	24.72%	7
8	Operations Expenses																				8	
9	Purchased Power	\$ (492,248)	\$ (480,933)	\$ (480,856)	0.02%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (492,248)	\$ (480,933)	\$ (480,856)	0.02%	9
10	Wages and Salaries Benefits	\$ (50,971)	\$ (55,707)	\$ (55,734)	-0.05%	\$ (45,680)	\$ (60,873)	\$ (57,998)	4.72%	\$ (1,809)	\$ (4,469)	\$ (2,437)	45.46%	\$ -	\$ (895)	\$ (746)	16.63%	\$ (98,460)	\$ (121,944)	\$ (116,916)	4.12%	10
11	Utilities	\$ (1,825)	\$ (2,873)	\$ (2,255)	21.49%	\$ (8,184)	\$ (10,353)	\$ (8,901)	14.03%	\$ (20,765)	\$ (30,512)	\$ (30,976)	-1.52%	\$ -	\$ (52)	\$ -	100.00%	\$ (30,774)	\$ (43,789)	\$ (42,131)	3.79%	11
12	Repairs & Maintenance	\$ (16,960)	\$ (12,284)	\$ (25,091)	-104.25%	\$ (15,254)	\$ (24,926)	\$ (28,981)	-16.27%	\$ (49,481)	\$ (73,470)	\$ (68,743)	6.43%	\$ (417)	\$ (847)	\$ -	100.00%	\$ (82,112)	\$ (111,529)	\$ (122,814)	-10.12%	12
13	Professional & Contractual Services	\$ (101,489)	\$ (16,227)	\$ (12,743)	21.47%	\$ (24,946)	\$ (30,862)	\$ (97,093)	-214.61%	\$ (56,209)	\$ (107,832)	\$ (101,808)	5.59%	\$ (958)	\$ (2,210)	\$ (2,457)	-11.19%	\$ (183,602)	\$ (157,130)	\$ (214,101)	-36.26%	13
14	Other Supplies & Expense	\$ (3,036)	\$ (8,279)	\$ (6,086)	26.49%	\$ (1,315)	\$ (6,473)	\$ (2,984)	53.90%	\$ (295)	\$ (6,290)	\$ (5,609)	10.83%	\$ (310)	\$ (2,080)	\$ (254)	-452.00%	\$ (4,956)	\$ (23,122)	\$ (14,934)	35.41%	14
15	Administrative	\$ (74,747)	\$ (77,447)	\$ (79,004)	-2.01%	\$ (43,187)	\$ (44,972)	\$ (45,647)	-1.50%	\$ (39,865)	\$ (41,569)	\$ (42,136)	-1.36%	\$ (8,305)	\$ (9,359)	\$ (8,778)	6.20%	\$ (166,103)	\$ (173,347)	\$ (175,565)	-1.28%	15
16	Bad Debt	\$ 259	\$ (360)	\$ 745	306.85%	\$ (66)	\$ (43)	\$ (226)	-421.60%	\$ (177)	\$ (121)	\$ (570)	-370.72%	\$ (18)	\$ (12)	\$ (57)	-391.70%	\$ (1)	\$ (536)	\$ (109)	79.68%	16
17	Depreciation Expense	\$ (31,937)	\$ (31,394)	\$ (32,970)	-5.02%	\$ (26,320)	\$ (27,209)	\$ (28,994)	-6.56%	\$ (95,490)	\$ (102,998)	\$ (105,780)	-2.70%	\$ (3,765)	\$ (3,970)	\$ (4,655)	-17.26%	\$ (157,511)	\$ (165,571)	\$ (172,399)	-4.12%	17
18	In Lieu of Franchise	\$ (26,663)	\$ (32,586)	\$ (42,509)	-30.45%	\$ (9,456)	\$ (10,759)	\$ (12,965)	-20.50%	\$ (13,372)	\$ (14,060)	\$ (16,399)	-16.63%	\$ (969)	\$ (1,171)	\$ (1,178)	-0.64%	\$ (50,459)	\$ (58,576)	\$ (73,050)	-24.71%	18
19	TOTAL EXPENSES	\$ (799,617)	\$ (718,091)	\$ (736,504)	-2.56%	\$ (174,408)	\$ (216,471)	\$ (283,789)	-31.10%	\$ (277,462)	\$ (381,322)	\$ (374,457)	1.80%	\$ (14,743)	\$ (20,594)	\$ (18,126)	11.99%	\$ (1,266,229)	\$ (1,336,478)	\$ (1,412,876)	-5.72%	19
20	OPERATING INCOME	\$ (249,445)	\$ (54,374)	\$ 131,229	341.34%	\$ 46,694	\$ 22,247	\$ 15,812	-28.93%	\$ 10,379	\$ (76,725)	\$ (32,830)	57.21%	\$ 5,704	\$ 4,505	\$ 9,621	113.54%	\$ (186,668)	\$ (104,346)	\$ 123,832	218.67%	20
21	Non-Operating Revenues (Expenses)																				21	
22	Interest and Dividend Income (Expenses)	\$ 11,937	\$ 11,270	\$ 9,228	-18.12%	\$ 8,594	\$ 8,234	\$ 7,181	-12.80%	\$ 7,352	\$ 7,197	\$ 14,721	104.53%	\$ 1,326	\$ -	\$ -	0.00%	\$ 29,210	\$ 26,702	\$ 31,129	16.58%	22
23	Interest Expense(loan obligations)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (18,833)	\$ (18,833)	0.00%	\$ -	\$ (21,638)	\$ (21,638)	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ (40,471)	\$ (40,471)	0.00%	23
24	Impact Fees	\$ 3,662	\$ 5,063	\$ 3,856	-23.83%	\$ 7,973	\$ 9,750	\$ 25,182	158.28%	\$ 4,499	\$ 5,588	\$ 11,492	105.67%	\$ -	\$ -	\$ -	0.00%	\$ 16,134	\$ 20,400	\$ 40,530	98.68%	24
25	Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	25
26	Grant Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 7,000	\$ -	-100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 7,000	\$ -	-100.00%	26
27	Change in market value	\$ 19,058	\$ -	\$ (38,658)		\$ 11,012	\$ -	\$ (23,195)		\$ 10,165	\$ -	\$ (38,558)		\$ 2,118	\$ -	\$ -	0.00%	\$ 42,352	\$ -	\$ (100,411)		27
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ 34,658	\$ 16,333	\$ (25,574)	-256.58%	\$ 27,579	\$ 6,151	\$ (9,665)	-257.13%	\$ 22,015	\$ (8,853)	\$ (33,983)	-283.86%	\$ 3,444	\$ -	\$ -	0.00%	\$ 87,696	\$ 13,631	\$ (69,222)	-607.83%	28
29	CHANGE IN NET ASSETS	\$ (214,787)	\$ (38,041)	\$ 105,655	377.74%	\$ 74,273	\$ 28,398	\$ 6,146	-78.36%	\$ 32,394	\$ (85,578)	\$ (66,813)	21.93%	\$ 9,148	\$ 4,505	\$ 9,621	113.54%	\$ (98,972)	\$ (90,715)	\$ 54,610	160.20%	29