

Lewes Board of Public Works																					
Statement of Revenue & Expenditure Year To Date Ending 5.31.2023																					
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	\$ 576,374	\$ 607,129	\$ 653,638	7.66%	\$ 195,276	\$ 217,111	\$ 245,130	12.91%	\$ 420,813	\$ 450,178	\$ 502,924	11.72%	\$ 33,630	\$ 40,722	\$ 40,963	0.59%	\$ 1,226,094	\$ 1,315,140	\$ 1,442,654	9.70%	1
2 COMMERCIAL	\$ 193,441	\$ 196,454	\$ 231,906	18.05%	\$ 37,162	\$ 37,724	\$ 45,835	21.50%	\$ 50,887	\$ 44,893	\$ 48,806	8.72%	\$ 3,264	\$ 3,914	\$ 3,944	0.77%	\$ 284,754	\$ 282,985	\$ 330,490	16.79%	2
3 INDUSTRIAL	\$ 445,964	\$ 509,798	\$ 583,953	14.55%	\$ 150,446	\$ 143,036	\$ 149,639	4.62%	\$ 54,487	\$ 55,848	\$ 61,706	10.49%	\$ 1,320	\$ 1,574	\$ 1,566	-0.51%	\$ 652,216	\$ 710,256	\$ 796,863	12.19%	3
4 MUNICIPAL	\$ 15,167	\$ 16,463	\$ 18,749	13.88%	\$ 1,229	\$ 1,465	\$ 1,774	21.05%	\$ 2,893	\$ 2,971	\$ 3,449	16.11%	\$ 348	\$ 416	\$ 421	1.08%	\$ 19,637	\$ 21,315	\$ 24,392	14.44%	4
5 BOARD OF PUBLIC WORKS	\$ 59,477	\$ 60,053	\$ 65,686	9.38%	\$ 5,001	\$ 5,162	\$ 6,821	32.14%	\$ 682	\$ 684	\$ 731	6.75%	\$ 168	\$ 200	\$ 203	1.50%	\$ 65,328	\$ 66,099	\$ 73,441	11.11%	5
6 REVENUE OTHER	\$ 30,522	\$ 35,415	\$ 29,603	-16.41%	\$ 61,897	\$ 47,073	\$ 74,013	57.23%	\$ 407,409	\$ 46,790	\$ 20,982	-55.16%	\$ 11,397	\$ 3,374	\$ 9,753	189.10%	\$ 511,225	\$ 132,651	\$ 134,351	1.28%	6
7 TOTAL OPERATING REVENUES	\$ 1,320,943	\$ 1,425,312	\$ 1,583,534	11.10%	\$ 451,011	\$ 451,571	\$ 523,212	15.86%	\$ 937,172	\$ 601,364	\$ 638,597	6.19%	\$ 50,127	\$ 50,200	\$ 56,849	13.25%	\$ 2,759,253	\$ 2,528,446	\$ 2,802,192	10.83%	7
8 Operations Expenses																					8
9 Purchased Power	\$ (928,687)	\$ (950,111)	\$ (950,562)	-0.05%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (928,687)	\$ (950,111)	\$ (950,562)	-0.05%	9
10 Wages and Salaries Benefits	\$ (107,612)	\$ (115,415)	\$ (112,541)	2.49%	\$ (100,012)	\$ (127,745)	\$ (115,109)	9.89%	\$ (5,750)	\$ (8,938)	\$ (2,523)	71.77%	\$ -	\$ (1,790)	\$ (1,492)	16.63%	\$ (213,374)	\$ (253,888)	\$ (231,666)	8.75%	10
11 Utilities	\$ (4,106)	\$ (5,320)	\$ (4,474)	15.90%	\$ (18,530)	\$ (20,747)	\$ (15,900)	23.37%	\$ (48,615)	\$ (57,494)	\$ (58,881)	-2.41%	\$ -	\$ (103)	\$ -	100.00%	\$ (71,251)	\$ (83,665)	\$ (79,255)	5.27%	11
12 Repairs & Maintenance	\$ (58,343)	\$ (24,569)	\$ (49,864)	-102.95%	\$ (36,815)	\$ (49,853)	\$ (51,921)	-4.15%	\$ (100,254)	\$ (146,941)	\$ (139,642)	4.97%	\$ (417)	\$ (1,695)	\$ (241)	85.77%	\$ (195,829)	\$ (223,058)	\$ (241,668)	-8.34%	12
13 Professional & Contractual Services	\$ (142,114)	\$ (109,640)	\$ (115,804)	-5.62%	\$ (41,276)	\$ (61,723)	\$ (142,505)	-130.88%	\$ (95,671)	\$ (223,664)	\$ (199,371)	10.86%	\$ (1,936)	\$ (4,419)	\$ (6,743)	-52.58%	\$ (280,997)	\$ (399,447)	\$ (464,423)	-16.27%	13
14 Other Supplies & Expense	\$ (8,865)	\$ (16,558)	\$ (15,863)	4.20%	\$ (4,838)	\$ (12,947)	\$ (11,115)	14.15%	\$ (6,059)	\$ (12,581)	\$ (39,478)	-213.80%	\$ (843)	\$ (4,159)	\$ (2,174)	-452.00%	\$ (20,605)	\$ (46,244)	\$ (68,630)	-48.41%	14
15 Administrative	\$ (139,654)	\$ (158,945)	\$ (152,885)	3.81%	\$ (80,689)	\$ (92,284)	\$ (88,333)	4.28%	\$ (74,482)	\$ (85,298)	\$ (81,539)	4.41%	\$ (15,517)	\$ (19,168)	\$ (16,987)	11.37%	\$ (310,342)	\$ (355,694)	\$ (339,744)	4.48%	15
16 Bad Debt	\$ 442	\$ (720)	\$ 913	226.79%	\$ (110)	\$ (87)	\$ (269)	-209.32%	\$ (306)	\$ (243)	\$ (683)	-181.60%	\$ (30)	\$ (23)	\$ (71)	-206.71%	\$ (5)	\$ (1,073)	\$ (111)	89.67%	16
17 Depreciation Expense	\$ (63,621)	\$ (62,787)	\$ (65,939)	-5.02%	\$ (52,548)	\$ (54,419)	\$ (57,331)	-5.35%	\$ (190,546)	\$ (205,996)	\$ (210,989)	-2.42%	\$ (7,530)	\$ (7,940)	\$ (9,310)	-17.26%	\$ (314,245)	\$ (331,142)	\$ (343,570)	-3.75%	17
18 In Lieu of Franchise	\$ (64,521)	\$ (69,781)	\$ (77,697)	-11.34%	\$ (19,456)	\$ (20,235)	\$ (22,460)	-11.00%	\$ (26,488)	\$ (27,728)	\$ (30,881)	-11.37%	\$ (1,937)	\$ (2,341)	\$ (2,355)	-0.58%	\$ (112,401)	\$ (120,085)	\$ (133,392)	-11.08%	18
19 TOTAL EXPENSES	\$ (1,517,081)	\$ (1,513,846)	\$ (1,544,715)	-2.04%	\$ (354,273)	\$ (440,039)	\$ (504,943)	-14.75%	\$ (548,172)	\$ (768,883)	\$ (763,987)	0.64%	\$ (28,210)	\$ (41,639)	\$ (39,374)	5.44%	\$ (2,447,736)	\$ (2,764,407)	\$ (2,853,020)	-3.21%	19
20 OPERATING INCOME	\$ (196,138)	\$ (88,534)	\$ 38,819	143.85%	\$ 96,738	\$ 11,532	\$ 18,269	58.42%	\$ 389,000	\$ (167,519)	\$ (125,390)	25.15%	\$ 21,917	\$ 8,560	\$ 17,475	104.13%	\$ 311,517	\$ (235,960)	\$ (50,828)	78.46%	20
21 Non-Operating Revenues (Expenses)																					21
22 Interest and Dividend Income (Expenses)	\$ 12,350	\$ 11,002	\$ 13,031	18.45%	\$ 10,534	\$ 9,244	\$ 11,111	20.20%	\$ 8,560	\$ 8,042	\$ 19,437	141.68%	\$ 1,372	\$ -	\$ -	#DIV/0!	\$ 32,817	\$ 28,288	\$ 43,579	54.06%	22
23 Interest Expense (loan obligations)	\$ -	\$ -	\$ -		\$ (20,532)	\$ (18,833)	\$ (19,720)	-4.71%	\$ (34,270)	\$ (21,638)	\$ (33,271)	-53.76%	\$ -	\$ -	\$ -		\$ (54,802)	\$ (40,471)	\$ (52,991)	-30.94%	23
24 Impact Fees	\$ 6,168	\$ 10,125	\$ 6,362	-37.17%	\$ 15,946	\$ 19,500	\$ 36,390	86.62%	\$ 8,995	\$ 11,175	\$ 18,950	69.58%	\$ -	\$ -	\$ -		\$ 31,109	\$ 40,800	\$ 61,703	51.23%	24
25 Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	#DIV/0!	25
26 Grant Revenue	\$ -	\$ -	\$ -		\$ -	\$ 12,000	\$ 19,441	62.01%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 12,000	\$ 19,441	62.01%	26
27 Change in market value	\$ (125,991)	\$ -	\$ (29,282)		\$ (72,795)	\$ -	\$ (17,569)		\$ (67,195)	\$ -	\$ (29,206)		\$ (13,999)	\$ -	\$ -		\$ (279,981)	\$ -	\$ (76,056)		27
28 NET NON-OPERATING REVENUES (EXPENSES)	\$ (107,473)	\$ 21,127	\$ (9,888)	-146.80%	\$ (66,847)	\$ 21,911	\$ 29,653	35.33%	\$ (83,910)	\$ (2,420)	\$ (24,090)	-895.26%	\$ (12,627)	\$ -	\$ -	#DIV/0!	\$ (270,857)	\$ 40,617	\$ (4,325)	-110.65%	28
29 CHANGE IN NET ASSETS	\$ (303,611)	\$ (67,407)	\$ 28,931	142.92%	\$ 29,891	\$ 33,443	\$ 47,922	43.29%	\$ 305,090	\$ (169,939)	\$ (149,480)	12.04%	\$ 9,290	\$ 8,560	\$ 17,475	104.13%	\$ 40,660	\$ (195,343)	\$ (55,153)	71.77%	29