

Lewes Board of Public Works																									
Statement of Revenue & Expenditure Q1 04.01.2023 - 06.30.2023																									
PRINT DATE: 7/19/23																									
	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		Q4 2023	Q3 2023	Q2 2023	
	UTILITY SALES																								
1	RESIDENTIAL	\$ 919,205	\$ 958,221	\$ 990,879	3.41%	\$ 319,204	\$ 351,820	\$ 399,585	13.58%	\$ 657,421	\$ 691,481	\$ 763,600	10.43%	\$ 50,440	\$ 61,083	\$ 61,473	0.64%	\$ 1,946,270	\$ 2,062,604	\$ 2,215,536	7.41%	1	\$ 3,166,988	\$ 3,440,194	\$ 2,702,285
2	COMMERCIAL	\$ 305,235	\$ 315,155	\$ 355,430	12.78%	\$ 56,390	\$ 60,265	\$ 72,121	19.67%	\$ 75,070	\$ 68,093	\$ 76,098	11.76%	\$ 4,896	\$ 5,871	\$ 5,923	0.89%	\$ 441,590	\$ 449,383	\$ 509,572	13.39%	2	\$ 583,612	\$ 663,714	\$ 549,377
3	INDUSTRIAL	\$ 700,669	\$ 789,108	\$ 894,222	13.32%	\$ 233,166	\$ 213,957	\$ 228,842	6.96%	\$ 97,565	\$ 96,002	\$ 107,630	12.11%	\$ 1,992	\$ 2,361	\$ 2,349	-0.51%	\$ 1,033,393	\$ 1,101,428	\$ 1,233,043	11.95%	3	\$ 1,413,747	\$ 1,571,864	\$ 1,201,946
4	MUNICIPAL	\$ 21,488	\$ 24,100	\$ 26,881	11.54%	\$ 2,631	\$ 2,872	\$ 3,168	10.32%	\$ 4,964	\$ 4,963	\$ 5,748	15.81%	\$ 522	\$ 625	\$ 631	0.92%	\$ 29,605	\$ 32,560	\$ 36,428	11.88%	4	\$ 41,020	\$ 45,975	\$ 39,152
5	BOARD OF PUBLIC WORKS	\$ 86,843	\$ 89,097	\$ 95,363	7.03%	\$ 6,176	\$ 7,519	\$ 11,394	51.54%	\$ 1,023	\$ 1,028	\$ 1,109	7.94%	\$ 252	\$ 301	\$ 305	1.16%	\$ 94,294	\$ 97,944	\$ 108,171	10.44%	5	\$ 106,792	\$ 120,979	\$ 93,906
6	REVENUE OTHER	\$ 46,832	\$ 53,123	\$ 47,121	-11.30%	\$ 177,682	\$ 70,609	\$ 102,988	45.86%	\$ 495,606	\$ 70,185	\$ 29,385	-58.13%	\$ 12,355	\$ 5,060	\$ 15,889	214.01%	\$ 732,474	\$ 198,977	\$ 195,384	-1.81%	6	\$ 344,832	\$ 343,646	\$ 354,654
7	TOTAL OPERATING REVENUES	\$ 2,080,271	\$ 2,228,803	\$ 2,409,897	8.13%	\$ 795,249	\$ 707,041	\$ 818,099	15.71%	\$ 1,331,648	\$ 931,751	\$ 983,569	5.56%	\$ 70,457	\$ 75,301	\$ 86,570	14.96%	\$ 4,277,626	\$ 3,942,897	\$ 4,298,134	9.01%	7	\$ 5,656,990	\$ 6,186,371	\$ 4,941,321
8	Operations Expenses																								
9	Purchased Power	\$ (1,467,550)	\$ (1,545,945)	\$ (1,523,024)	1.48%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ (1,467,550)	\$ (1,545,945)	\$ (1,523,024)	1.48%	9	\$ (1,545,945)	\$ (1,523,024)	\$ (2,029,351)
10	Wages and Salaries Benefits	\$ (161,938)	\$ (171,122)	\$ (163,756)	4.30%	\$ (149,138)	\$ (188,618)	\$ (170,835)	9.43%	\$ (8,123)	\$ (13,407)	\$ (5,179)	61.37%	\$ -	\$ (2,685)	\$ (2,845)	-5.93%	\$ (319,199)	\$ (375,832)	\$ (342,614)	8.84%	10	\$ (580,542)	\$ (521,472)	\$ (302,552)
11	Utilities	\$ (6,078)	\$ (8,209)	\$ (6,770)	17.53%	\$ (28,202)	\$ (32,883)	\$ (25,518)	22.40%	\$ (68,022)	\$ (86,052)	\$ (84,893)	1.35%	\$ -	\$ (155)	\$ -	100.00%	\$ (102,302)	\$ (127,299)	\$ (117,181)	7.95%	11	\$ (246,389)	\$ (227,593)	\$ (100,884)
12	Repairs & Maintenance	\$ (75,722)	\$ (36,853)	\$ (62,566)	-69.77%	\$ (52,521)	\$ (74,779)	\$ (67,503)	9.73%	\$ (156,579)	\$ (220,412)	\$ (168,631)	23.49%	\$ (537)	\$ (2,542)	\$ (241)	90.51%	\$ (285,359)	\$ (334,586)	\$ (298,941)	10.65%	12	\$ (632,319)	\$ (535,315)	\$ (332,861)
13	Professional & Contractual Services	\$ (150,623)	\$ (125,866)	\$ (124,942)	0.73%	\$ (61,053)	\$ (92,585)	\$ (178,726)	-93.04%	\$ (187,861)	\$ (331,496)	\$ (283,181)	14.57%	\$ (2,882)	\$ (6,629)	\$ (10,804)	-62.98%	\$ (402,418)	\$ (556,576)	\$ (597,653)	-7.38%	13	\$ (987,287)	\$ (1,070,364)	\$ (443,631)
14	Other Supplies & Expense	\$ (10,155)	\$ (24,836)	\$ (24,761)	0.30%	\$ (5,570)	\$ (19,420)	\$ (21,335)	-9.86%	\$ (6,438)	\$ (18,871)	\$ (42,902)	-127.34%	\$ (962)	\$ (6,239)	\$ (4,619)	-452.00%	\$ (23,126)	\$ (69,366)	\$ (93,617)	-34.96%	14	\$ (113,896)	\$ (162,473)	\$ (43,706)
15	Administrative	\$ (204,677)	\$ (236,392)	\$ (241,307)	-2.08%	\$ (118,258)	\$ (137,256)	\$ (139,422)	-1.58%	\$ (109,161)	\$ (126,867)	\$ (128,697)	-1.44%	\$ (22,742)	\$ (28,526)	\$ (26,812)	6.01%	\$ (454,838)	\$ (529,041)	\$ (536,239)	-1.36%	15	\$ (821,689)	\$ (831,170)	\$ (501,129)
16	Bad Debt	\$ 540	\$ (1,080)	\$ 1,191	210.21%	\$ (134)	\$ (131)	\$ (342)	-161.97%	\$ (375)	\$ (364)	\$ (871)	-139.32%	\$ (36)	\$ (35)	\$ (86)	-146.52%	\$ (6)	\$ (1,609)	\$ (108)	93.29%	16	\$ (2,139)	\$ (1,406)	\$ (1,404)
17	Depreciation Expense	\$ (95,783)	\$ (94,181)	\$ (98,906)	-5.02%	\$ (78,850)	\$ (81,628)	\$ (87,484)	-7.17%	\$ (286,285)	\$ (308,994)	\$ (316,767)	-2.52%	\$ (11,291)	\$ (11,910)	\$ (13,965)	-17.26%	\$ (472,209)	\$ (496,713)	\$ (517,123)	-4.11%	17	\$ (899,246)	\$ (935,340)	\$ (477,019)
18	In Lieu of Franchise	\$ (101,672)	\$ (108,414)	\$ (118,139)	-8.97%	\$ (30,878)	\$ (31,540)	\$ (35,756)	-13.36%	\$ (41,802)	\$ (42,952)	\$ (47,709)	-11.08%	\$ (2,905)	\$ (3,512)	\$ (3,534)	-0.63%	\$ (177,258)	\$ (186,419)	\$ (205,138)	-10.04%	18	\$ (264,423)	\$ (292,136)	\$ (229,333)
19	TOTAL EXPENSES	\$ (2,273,659)	\$ (2,352,899)	\$ (2,362,979)	-0.43%	\$ (524,605)	\$ (658,839)	\$ (726,921)	-10.33%	\$ (864,646)	\$ (1,149,416)	\$ (1,078,830)	6.14%	\$ (41,355)	\$ (62,234)	\$ (62,906)	-1.08%	\$ (3,704,265)	\$ (4,223,387)	\$ (4,231,636)	-0.20%	19	\$ (6,093,875)	\$ (6,100,293)	\$ (4,461,871)
20	OPERATING INCOME	\$ (193,388)	\$ (124,096)	\$ 46,918	137.81%	\$ 270,644	\$ 48,203	\$ 91,178	89.16%	\$ 467,002	\$ (217,664)	\$ (95,262)	56.23%	\$ 29,102	\$ 13,068	\$ 23,664	81.09%	\$ 573,360	\$ (280,490)	\$ 66,498	123.71%	20	\$ (436,884)	\$ 86,078	\$ 479,450
21	Non-Operating Revenues (Expenses)																								
22	Interest and Dividend Income (Expenses)	\$ 27,958	\$ 25,158	\$ 23,966	-4.74%	\$ 21,245	\$ 19,184	\$ 18,158	-5.35%	\$ 17,867	\$ 16,818	\$ 32,909	95.68%	\$ 3,106	\$ -	\$ -	#DIV/0!	\$ 70,175	\$ 61,161	\$ 75,034	22.68%	22	\$ 97,163	\$ 126,102	\$ 69,407
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	\$ (80,942)	\$ (105,983)	\$ (62,653)
24	Impact Fees	\$ 8,868	\$ 15,188	\$ 11,762	-22.55%	\$ 140,919	\$ 29,250	\$ 70,973	142.64%	\$ 30,880	\$ 16,763	\$ 41,315	146.47%	\$ -	\$ -	\$ -		\$ 180,667	\$ 61,200	\$ 124,050	102.70%	24	\$ 107,213	\$ 236,338	\$ 27,911
25	Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	#DIV/0!	25	\$ -	\$ -	\$ (0)
26	Grant Revenue	\$ -	\$ -	\$ -		\$ 3,779	\$ 21,000	\$ 481,698	2193.80%	\$ 45,548	\$ 900,000	\$ 450,000		\$ -	\$ -	\$ -		\$ 49,327	\$ 921,000	\$ 931,698	1.16%	26	\$ 1,842,000	\$ 1,863,396	\$ (37,808)
27	Change in market value	\$ (330,853)	\$ -	\$ (12,902)		\$ (191,159)	\$ -	\$ (7,741)		\$ (176,455)	\$ -	\$ (12,869)		\$ (36,761)	\$ -	\$ -		\$ (735,229)	\$ -	\$ (33,512)		27	\$ -	\$ (54,122)	\$ (217,978)
28	NET NON-OPERATING REVENUES (EXPENSES)	\$ (294,027)	\$ 40,346	\$ 22,826	-43.42%	\$ (45,748)	\$ 50,601	\$ 543,367	973.82%	\$ (116,430)	\$ 911,943	\$ 478,085	-47.58%	\$ (33,655)	\$ -	\$ -	#DIV/0!	\$ (489,860)	\$ 1,002,890	\$ 1,044,279	4.13%	28	\$ 1,965,434	\$ 2,065,731	\$ (221,120)
29	CHANGE IN NET ASSETS	\$ (487,415)	\$ (83,750)	\$ 69,744	183.28%	\$ 224,896	\$ 98,804	\$ 634,546	542.23%	\$ 350,573	\$ 694,278	\$ 382,823	-44.86%	\$ (4,553)	\$ 13,068	\$ 23,664	81.09%	\$ 83,500	\$ 722,400	\$ 1,110,776	53.76%	29	\$ 1,528,550	\$ 2,151,809	\$ 258,330