

**PIKES BAY SANITARY DISTRICT**  
**Profit & Loss Budget Overview**  
January through December 2023

	2025	2026
<b>Income</b>		
600 · Tax Levy	\$ 15,730.80	\$ 15,856.46
600- Tax Levy Capital Costs - 1 yr Loan plus interest	\$ 97,411.94	\$ -
410 · Monthly REUs User Fees	\$ 186,144.00	\$ 209,412.00
<b>TOTAL INCOME</b>	<b>\$ 299,286.74</b>	<b>\$ 225,268.46</b>
<b>Expense</b>		
Repayment to Cash Reserve	\$ 11,000.00	\$ 11,000.00
1 year loan interest	\$ 6,146.94	\$ -
GBWWTP Processing Fees	\$ 92,016.48	\$ 57,000.00
GBWWTP Capital Improvements	\$ 47,339.52	\$ 10,000.00
Insurance	\$ 6,780.00	\$ 6,780.00
Storage	\$ 1,800.00	\$ 1,800.00
Lift Station/Pump/Gen Sets	\$ 12,000.00	\$ 15,000.00
Total Insurance, GBWWTPC, etc	\$ 177,082.94	\$ 101,580.00
Payroll Expense		
Wages (Includes Commissioners)	\$ 68,333.00	\$ 64,220.16
Bookkeeping	\$ -	\$ 13,200.00
Mileage	\$ 750.00	\$ 775.00
Payroll Taxes	\$ 7,816.00	\$ 4,912.84
Phone Reimbursement	\$ 1,800.00	\$ 1,800.00
Taxable Health Insurance	\$ 15,000.00	\$ 7,500.00
Total Payroll Expense	\$ 93,699.00	\$ 92,408.00
Professional Fees		
Utility Location Services	\$ 3,000.00	\$ 3,430.00
Accounting	\$ 1,000.00	\$ 500.00
Legal	\$ 5,000.00	\$ 5,000.00
Engineering	\$ 2,500.00	\$ 1,000.00
Total Professional Fees	\$ 11,500.00	\$ 9,930.00
Grounds Maintenance		
Cheq Road Membership Fee	\$ 125.00	\$ 125.00
Snow Plowing/Mowing	\$ 5,000.00	\$ 4,600.00
Total Grounds Maintenance	\$ 5,125.00	\$ 4,725.00
Utilities		
Electricity	\$ 3,422.00	\$ 2,671.00
Telephone	\$ 1,776.00	\$ 4,679.64
Total Utilities	\$ 5,198.00	\$ 7,350.64
Office Expenses		
Advertising	\$ 250.00	\$ 250.00
Dues/Web Site etc	\$ 1,512.00	\$ 2,516.00
Fees	\$ 20.00	\$ -
Office Rent	\$ 600.00	\$ 600.00
Intuit Subscription & Fees	\$ 1,220.00	\$ 1,281.00
Office Supplies	\$ 1,400.00	\$ 1,785.00
Postage and PO Box	\$ 1,000.00	\$ -
Total Office Expenses	\$ 6,002.00	\$ 6,432.00
<b>TOTAL EXPENSES</b>	<b>\$ 298,606.94</b>	<b>\$ 222,425.64</b>
<b>Net Ordinary Income</b>	<b>\$ 679.80</b>	<b>\$ 2,842.82</b>

\* 2023 - \$15125 Mixer, Heater, Cap Reserve: GBWWTPC  
2024 - \$28,800: Estimate of 2024 Cap Reserves Cost  
2025 - \$47,340 Budgeted 2025 Capital Costs Annual ERF GBWWTPS