
BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: JESSI STURTZ – ABDO FINANCIAL SOLUTIONS
SUBJECT: 2026 PROPOSED ENTERPRISE FUNDS BUDGET
DATE: 2/9/2026

Introduction

Upon your request, we have summarized some of the key items for consideration in this year's enterprise fund budget.

Budget Format

Key items in this year's budget:

- There are currently three enterprise funds operating in the City.
- The final 2026 enterprise fund budget has a net revenue of \$513,132.
- In 2023, a utility rate study was performed by Abdo Financial Solutions with assumptions agreed upon with management. Those projections are available in the rate study and have been incorporated into this budget.
- In the coming years there are several capital expenses planned so it is imperative to have adequate funds available.
- Debt service expenses have been budgeted according to each individual debt issues bond service schedules. Included in this are bond indebtedness principal payments, bond indebtedness interest payments and fiscal agent fees. These items have been budgeted and presented according to each issue of debt's amortization schedule and bond document.
- Miscellaneous revenue includes line items for special assessments and turn on/off fees.
- Miscellaneous expenses include line items for dues and subscriptions, miscellaneous and collected for other agencies.
- Administrative expenses include auditing and accounting services, EDP, software and design, postage, contracted services and other consulting services.

Enterprise Fund Summary

Typically, the enterprise funds include general operations, capital improvements, and debt service. The proposed 2026 enterprise fund budget is listed below for each fund:

| | Water | Sewer | Storm Sewer |
|------------------------------------|-------------------|-------------------|--------------------|
| Revenues | | | |
| Sales and Fees | \$ 658,357 | \$ 603,573 | \$ 95,610 |
| Interest and Penalties | 45,140 | 15,309 | 15,859 |
| Miscellaneous | 30,383 | 20,354 | 14,815 |
| Transfers | - | - | 50,000 |
| Total Revenue | 733,880 | 639,236 | 176,284 |
| | | | |
| | Water | Sewer | Storm Sewer |
| Expenses | | | |
| Personnel | 6,470 | 6,470 | 3,230 |
| Administrative | 171,145 | 406,545 | 21,705 |
| Planning and Engineering | 12,000 | - | 4,500 |
| Repairs and Maintenance | 50,000 | 5,000 | 11,000 |
| Insurance | 9,425 | 1,639 | - |
| Miscellaneous | 12,450 | 5,000 | 12,000 |
| Utilities | 53,025 | 3,150 | - |
| Supplies | 15,200 | 1,350 | - |
| Debt Service | 87,660 | 52,078 | 25,226 |
| Transfers | - | - | 50,000 |
| Capital and Equipment | - | 10,000 | - |
| Total Expenses | \$ 417,375 | \$ 491,232 | \$ 127,661 |
| | | | |
| Revenues Over (Under) Expenses | 316,505 | 148,004 | 48,623 |
| Less: Depreciation (non-cash item) | 243,206 | 90,658 | 49,584 |
| Change in Fund Balance | 73,299 | 57,346 | (961) |

Enterprise Fund Detail

On the following pages each individual enterprise funds actual operating results from 2024, 2025 year-to-date results, 2025 budget and proposed 2026 budget are presented.

Water Fund Budget Summary

| | Actual 2024 | Budget 2025 | Actual 2025 | Budget 2026 | Amount Change | Percent Change |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Water sales | \$ 561,032 | \$ 787,863 | \$ 680,525 | \$ 658,357 | \$ (129,506) | -16.4% |
| Interest and Penalties | 57,140 | 28,322 | 41,037 | 45,140 | 16,818 | 59.4% |
| Miscellaneous | 206,141 | 32,704 | 87,650 | 30,383 | (2,321) | -7.1% |
| Refunds and Reimbursements | 67,531 | - | 6,477 | - | - | 0.0% |
| Total Revenues | 891,844 | 848,889 | 815,689 | 733,880 | (115,009) | -13.6% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ 6,230 | \$ 6,836 | \$ 6,470 | \$ 240 | 3.9% |
| Supplies | 12,402 | 17,100 | 4,600 | 15,200 | (1,900) | -11.1% |
| Administrative | 117,983 | 149,900 | 98,022 | 171,145 | 21,245 | 14.2% |
| Utilities | 44,104 | 50,500 | 44,239 | 53,025 | 2,525 | 5.0% |
| Planning and Engineering | 22,390 | 21,000 | 6,592 | 12,000 | (9,000) | -42.9% |
| Insurance | 13,872 | 9,950 | 9,450 | 9,425 | (525) | -5.3% |
| Repairs and Maintenance | 120,254 | 100,000 | 44,561 | 50,000 | (50,000) | -50.0% |
| Miscellaneous | 10,552 | 8,000 | 10,391 | 12,450 | 4,450 | 55.6% |
| Capital and Equipment | 8,536 | 11,000 | 6,874 | - | (11,000) | -100.0% |
| Debt Service | 77,361 | 71,672 | 97,115 | 87,660 | 15,988 | 22.3% |
| Total Expenses | 427,454 | 445,352 | 328,680 | 417,375 | (27,977) | -6.3% |
| Revenues Over (Under) Expenses | 464,390 | 403,537 | 487,009 | 316,505 | (87,032) | |
| Less: Depreciation (non-cash item) | 243,206 | 240,828 | 243,206 | 243,206 | | |
| Change in Fund Balance | 221,184 | 162,709 | 243,803 | 73,299 | | |

Water Fund Key Information:

- As mentioned above, a utility rate study was performed for the Water fund in 2023. These budgeted numbers reflect the outcomes presented in that projection.
- Water sales- Decrease in water sales to align budget closer to actuals. Water revenue is variable based on many factors including weather; therefore revenue projections are being adjusted.
- Administrative – Increase in auditing and accounting of \$18,500 due to change in allocation between funds. Increase in EDP, Software and Design of \$3,000.
- Repair and Maintenance – Decrease due to aligning equipment repair and maintenance line item with actuals from 2025.
- Debt Service – Decrease due to scheduled bond payments.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.
**Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.*

Sewer Fund Budget Summary

| | Actual 2024 | Budget 2025 | Actual 2025 | Budget 2026 | Amount Change | Percent Change |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Sewer Sales | \$ 531,049 | \$ 668,349 | \$ 661,908 | \$ 603,573 | \$ (64,776) | -9.7% |
| Interest and Penalties | 5,718 | 2,876 | 17,181 | 15,309 | 12,433 | 432.3% |
| Miscellaneous Revenues | 139,920 | 20,354 | 69,058 | 20,354 | - | 0.0% |
| Transfers | - | - | - | - | - | 0.0% |
| Total Revenues | 676,687 | 691,579 | 748,147 | 639,236 | (52,343) | -7.6% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ 6,230 | \$ 6,836 | \$ 6,470 | \$ 240 | 3.9% |
| Supplies | 340 | 1,350 | 981 | 1,350 | - | 0.0% |
| Administrative | 236,648 | 336,450 | 344,074 | 406,545 | 70,095 | 20.8% |
| Utilities | 2,796 | 3,000 | 3,297 | 3,150 | 150 | 5.0% |
| Planning and Engineering | 262 | 2,300 | - | - | (2,300) | -100.0% |
| Insurance | 2,577 | 1,860 | 1,770 | 1,639 | (221) | -11.9% |
| Repairs and Maintenance | (2,808) | 2,600 | 10,111 | 5,000 | 2,400 | 92.3% |
| Miscellaneous | (733) | 3,500 | 64,414 | 5,000 | 1,500 | 42.9% |
| Capital and Equipment | 2,808 | - | - | 10,000 | 10,000 | 0.0% |
| Debt Service | 38,140 | 36,319 | 57,284 | 52,078 | 15,759 | 43.4% |
| Total Expenses | 280,030 | 393,609 | 488,767 | 491,232 | 97,623 | 24.8% |
| Revenues Over (Under) Expenses | 396,657 | 297,970 | 259,380 | 148,004 | (149,966) | |
| Less: Depreciation (non-cash item) | 90,656 | 86,352 | 90,658 | 90,658 | | |
| Change in Fund Balance | 306,001 | 211,618 | 168,722 | 57,346 | | |

Sewer Fund Key Information:

- As mentioned above, a utility rate study was performed for the Sewer fund in 2023. These budgeted numbers reflect the outcomes presented in that projection.
- Sewer sales- Decrease in sewer sales to align budget closer to actuals. Sewer revenue is variable based on many factors including weather; therefore revenue projections are being adjusted.
- Administrative – Increase in auditing and accounting of \$18,500 due to change in allocation between funds. Increase in other consulting services in the amount of \$50,000 to align more with the actuals from 2025.
- Debt Service – Decrease due to scheduled bond payments.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.
**Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.*

Storm Sewer Budget Summary

| | Actual 2024 | Budget 2025 | Actual 2025 | Budget 2026 | Amount Change | Percent Change |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Storm Water Fees | \$ 82,938 | \$ 119,199 | \$ 92,827 | \$ 95,610 | \$ (23,589) | -19.8% |
| Interest and Penalties | 23,632 | 11,634 | 17,026 | 15,859 | 4,225 | 36.3% |
| Miscellaneous Revenue | 60,079 | 14,815 | 30,793 | 14,815 | - | 0.0% |
| Refunds and Reimbursements | 1,500 | - | - | - | - | 0.0% |
| Transfers | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Total Revenues | 218,149 | 195,648 | 190,646 | 176,284 | (19,364) | -9.9% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ 3,110 | \$ 3,418 | \$ 3,230 | \$ 120 | 3.9% |
| Administrative | 4,349 | 9,500 | 13,951 | 21,705 | 12,205 | 128.5% |
| Planning and Engineering | 3,685 | 4,500 | 6,365 | 4,500 | - | 0.0% |
| Repairs and Maintenance | 10,887 | 11,000 | - | 11,000 | - | 0.0% |
| Supplies | 98 | - | 68 | - | - | 0.0% |
| Miscellaneous | 137 | 11,400 | 11,989 | 12,000 | 600 | 5.3% |
| Debt Service | 23,617 | 20,507 | 28,609 | 25,226 | 4,719 | 23.0% |
| Capital and Equipment | - | 16,200 | 37,700 | - | (16,200) | -100.0% |
| Transfers | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Total Expenses | 92,773 | 126,217 | 152,100 | 127,661 | 1,444 | 1.1% |
| Revenues Over (Under) Expenses | 125,376 | 69,431 | 38,546 | 48,623 | (20,808) | |
| Less: Depreciation (non-cash item) | 49,586 | 49,584 | 49,584 | 49,584 | | |
| Change in Fund Balance | 75,790 | 19,847 | (11,038) | (961) | | |

Storm Sewer Fund Key Information:

- Each line item was budgeted in an attempt to be in line with actuals from previous years.
- Storm Water Fees- Decrease in storm water sales to align budget closer to actuals.
- Capital- Decrease due to nothing budgeted for capital for 2026.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.
*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.

City of Maple Plain, Minnesota
Stormwater Fund
Cash Flow Projections
Scenario 2
For the Years Ending December 31, 2024 through 2031

| | RATE STUDY PROJECTIONS | | | | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
|----------------------------------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual 2024 | Estimated 2025 | Estimated 2026 | Estimated 2027 | | | | |
| Projected Rate Increase | | | | | | | | |
| Fixed | 0% | 3% | 3% | 3% | | | | |
| Cash Flows from Operating Activities | | | | | | | | |
| Receipts from customers and users | | | | | | | | |
| Receipts from customers | \$ 96,523 | \$ 83,633 | \$ 86,668 | \$ 89,814 | \$ 92,508 | \$ 95,283 | \$ 98,142 | \$ 101,086 |
| Penalties | 651 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 |
| Other revenues | - | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (31,706) | (31,278) | (31,763) | (32,266) | (32,788) | (33,330) | (33,892) | (34,475) |
| Payments to employees | - | - | - | - | - | - | - | - |
| Net cash from operating activities | <u>65,468</u> | <u>53,525</u> | <u>56,075</u> | <u>58,718</u> | <u>60,890</u> | <u>63,123</u> | <u>65,420</u> | <u>67,781</u> |
| Cash Flows from Noncapital Financing Activities | | | | | | | | |
| Transfers to other funds | | | | | | | | |
| Transfers for debt obligations | - | - | - | - | - | - | - | - |
| Transfers for capital and other | - | - | - | - | - | - | - | - |
| Net cash from noncapital financing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | |
| Acquisition of capital assets | | - | - | (320,000) | (360,000) | - | (300,000) | - |
| Capital Reserve | | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| Connection fees received | | - | - | - | - | - | - | - |
| Special assessments received | 22,878 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 |
| Proceeds of long-term debt, net of issuance costs | 146,005 | - | - | 320,000 | 360,000 | - | 300,000 | - |
| Interest paid on long-term debt | (50,000) | (29,270) | (27,319) | (25,293) | (32,227) | (39,641) | (36,239) | (41,183) |
| Principal paid on long-term debt | (21,756) | (70,867) | (75,867) | (75,867) | (97,200) | (121,200) | (121,200) | (141,200) |
| Net cash from capital and related financing activities | <u>97,127</u> | <u>(90,322)</u> | <u>(93,371)</u> | <u>(91,345)</u> | <u>(119,612)</u> | <u>(151,026)</u> | <u>(147,624)</u> | <u>(172,568)</u> |
| Cash Flows from Investing Activities | | | | | | | | |
| Investment earnings and other activity | <u>23,632</u> | <u>1,236</u> | <u>1,244</u> | <u>1,252</u> | <u>1,259</u> | <u>1,267</u> | <u>1,275</u> | <u>1,283</u> |
| Net Increase (Decrease) | | | | | | | | |
| In Cash and Cash Equivalents | 186,227 | (35,561) | (36,052) | (31,376) | (57,463) | (86,636) | (80,929) | (103,504) |
| Cash and Cash Equivalents, January 1 | <u>490,314</u> | <u>676,541</u> | <u>640,980</u> | <u>604,928</u> | <u>573,553</u> | <u>516,089</u> | <u>429,453</u> | <u>348,524</u> |
| Cash and Cash Equivalents, December 31 | <u>\$ 676,541</u> | <u>\$ 640,980</u> | <u>\$ 604,928</u> | <u>\$ 573,553</u> | <u>\$ 516,089</u> | <u>\$ 429,453</u> | <u>\$ 348,524</u> | <u>\$ 245,019</u> |
| Minimum Target Operating Reserve | <u>\$ 115,776</u> | <u>\$ 119,067</u> | <u>\$ 117,293</u> | <u>\$ 145,821</u> | <u>\$ 177,506</u> | <u>\$ 174,385</u> | <u>\$ 199,621</u> | <u>\$ 196,028</u> |
| Cash in Excess of Reserve | <u>\$ 560,765</u> | <u>\$ 521,913</u> | <u>\$ 487,635</u> | <u>\$ 427,731</u> | <u>\$ 338,583</u> | <u>\$ 255,068</u> | <u>\$ 148,903</u> | <u>\$ 48,991</u> |

City of Maple Plain, Minnesota
Water Fund
Cash Flow Projections - Detailed
Scenario 2
For the Years Ending December 31, 2024 through 2031

| | RATE STUDY PROJECTIONS | | | | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
|----------------------------------------------------------|------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual 2024 | Actual 2025 | Estimated 2026 | Estimated 2027 | | | | |
| Projected Rate Increase | | | | | | | | |
| Usage rates | 0% | 10% | 8% | 5% | | | | |
| Fixed | 0% | 10% | 8% | 5% | | | | |
| Cash Flows from Operating Activities | | | | | | | | |
| Receipts from customers and users | | | | | | | | |
| Receipts from customers | \$ 538,946 | \$ 739,537 | \$ 790,602 | \$ 825,185 | \$ 849,941 | \$ 875,439 | \$ 901,702 | \$ 928,753 |
| Penalties | - | 4,094 | 4,094 | 4,094 | 4,094 | 4,094 | 4,094 | 4,094 |
| Other revenues | 28,590 | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (292,447) | (376,949) | (390,686) | (405,097) | (420,217) | (436,079) | (452,723) | (470,182) |
| Payments to employees | - | - | - | - | - | - | - | - |
| Net cash from operating activities | <u>275,089</u> | <u>366,681</u> | <u>404,009</u> | <u>424,181</u> | <u>433,817</u> | <u>443,453</u> | <u>453,072</u> | <u>462,664</u> |
| Cash Flows from Noncapital Financing Activities | | | | | | | | |
| Transfers to other funds | | | | | | | | |
| ⁽¹⁾ Transfers for debt obligations | - | - | - | - | - | - | - | - |
| Transfers for capital and other | - | - | - | - | - | - | - | - |
| Net cash from noncapital financing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | |
| Acquisition of capital assets | (18,239) | (720,000) | - | (718,500) | (781,000) | - | (415,000) | - |
| Capital Reserve | | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| Connection fees received | 2,120 | - | - | - | - | - | - | - |
| Special assessments received | 45,865 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 |
| Proceeds of long-term debt, net of issuance costs | 632,690 | 700,000 | - | 500,000 | 760,000 | - | 355,000 | - |
| Interest paid on long-term debt | (81,620) | (93,030) | (100,649) | (87,095) | (91,867) | (104,190) | (95,284) | (96,081) |
| Principal paid on long-term debt | (376,378) | (442,020) | (493,687) | (273,350) | (329,711) | (313,533) | (318,533) | (347,200) |
| Net cash from capital and related financing activities | <u>204,438</u> | <u>(545,563)</u> | <u>(584,849)</u> | <u>(569,458)</u> | <u>(433,091)</u> | <u>(408,237)</u> | <u>(464,331)</u> | <u>(433,794)</u> |
| Cash Flows from Investing Activities | | | | | | | | |
| Investment earnings and other activity | <u>57,140</u> | <u>3,040</u> | <u>3,040</u> | <u>3,040</u> | <u>3,040</u> | <u>3,040</u> | <u>3,040</u> | <u>3,040</u> |
| Net Increase (Decrease) | | | | | | | | |
| In Cash and Cash Equivalents | 536,667 | (175,842) | (177,800) | (142,237) | 3,766 | 38,256 | (8,219) | 31,910 |
| Cash and Cash Equivalents, January 1 | <u>874,843</u> | <u>1,411,510</u> | <u>1,235,668</u> | <u>1,057,867</u> | <u>915,630</u> | <u>919,396</u> | <u>957,652</u> | <u>949,433</u> |
| Cash and Cash Equivalents, December 31 | <u>\$ 1,411,510</u> | <u>\$ 1,235,668</u> | <u>\$ 1,057,867</u> | <u>\$ 915,630</u> | <u>\$ 919,396</u> | <u>\$ 957,652</u> | <u>\$ 949,433</u> | <u>\$ 981,343</u> |
| Minimum Target Operating Reserve | <u>\$ 723,525</u> | <u>\$ 789,679</u> | <u>\$ 562,993</u> | <u>\$ 631,686</u> | <u>\$ 635,763</u> | <u>\$ 640,179</u> | <u>\$ 678,372</u> | <u>\$ 675,393</u> |
| Cash in Excess of Reserve | <u>\$ 687,985</u> | <u>\$ 445,988</u> | <u>\$ 494,874</u> | <u>\$ 283,944</u> | <u>\$ 283,633</u> | <u>\$ 317,473</u> | <u>\$ 271,062</u> | <u>\$ 305,951</u> |

City of Maple Plain, Minnesota
Sewer Fund
Cash Flow Projections
Scenario 2
For the Years Ending December 31, 2024 through 2031

| | RATE STUDY PROJECTIONS | | | | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
|----------------------------------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual 2024 | Estimated 2025 | Estimated 2026 | Estimated 2027 | | | | |
| Projected Rate Increase | | | | | | | | |
| Usage rates | 0% | 4% | 3% | 3% | | | | |
| Fixed | 0% | 4% | 3% | 3% | | | | |
| Cash Flows from Operating Activities | | | | | | | | |
| Receipts from customers and users | | | | | | | | |
| Receipts from customers | \$ 492,747 | \$ 501,040 | \$ 516,120 | \$ 531,604 | \$ 547,552 | \$ 563,979 | \$ 580,898 | \$ 598,325 |
| Penalties | - | 4,001 | 4,001 | 4,001 | 4,001 | 4,001 | 4,001 | 4,001 |
| Other revenues | 890 | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (254,033) | (308,490) | (321,310) | (334,678) | (348,614) | (363,144) | (378,292) | (394,089) |
| Payments to employees | - | - | - | - | - | - | - | - |
| Net cash from operating activities | <u>239,604</u> | <u>196,551</u> | <u>198,811</u> | <u>200,927</u> | <u>202,939</u> | <u>204,836</u> | <u>206,607</u> | <u>208,237</u> |
| Cash Flows from Noncapital Financing Activities | | | | | | | | |
| Transfers to other funds | | | | | | | | |
| ⁽¹⁾ Transfers for debt obligations | - | - | - | - | - | - | - | - |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | |
| Acquisition of capital assets | (13,867) | - | (10,000) | (380,000) | (540,000) | - | (190,000) | - |
| Capital Reserve | | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| Connection fees received | | - | - | - | - | - | - | - |
| Special assessments received | 34,483 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 |
| Proceeds of long-term debt, net of issuance costs | 486,684 | - | - | 320,000 | 540,000 | - | 180,000 | - |
| Interest paid on long-term debt | (40,551) | (45,626) | (40,862) | (36,039) | (39,918) | (50,573) | (46,379) | (47,094) |
| Principal paid on long-term debt | (110,659) | (134,580) | (134,580) | (136,917) | (170,223) | (148,067) | (153,067) | (165,067) |
| Net cash from capital and related financing activities | <u>356,090</u> | <u>(179,853)</u> | <u>(185,088)</u> | <u>(232,602)</u> | <u>(209,788)</u> | <u>(198,286)</u> | <u>(209,092)</u> | <u>(211,807)</u> |
| Cash Flows from Investing Activities | | | | | | | | |
| Investment earnings and other activity | 5,718 | 305 | 307 | 310 | 312 | 314 | 317 | 319 |
| Net Increase (Decrease) | | | | | | | | |
| In Cash and Cash Equivalents | 601,412 | 17,004 | 14,030 | (31,365) | (6,537) | 6,865 | (2,169) | (3,250) |
| Cash and Cash Equivalents, January 1 | 4,934 | 606,346 | 623,350 | 637,380 | 606,015 | 599,479 | 606,343 | 604,175 |
| Cash and Cash Equivalents, December 31 | <u>\$ 606,346</u> | <u>\$ 623,350</u> | <u>\$ 637,380</u> | <u>\$ 606,015</u> | <u>\$ 599,479</u> | <u>\$ 606,343</u> | <u>\$ 604,175</u> | <u>\$ 600,924</u> |
| Minimum Target Operating Reserve | <u>\$ 334,451</u> | <u>\$ 336,097</u> | <u>\$ 340,294</u> | <u>\$ 384,448</u> | <u>\$ 380,211</u> | <u>\$ 388,592</u> | <u>\$ 409,205</u> | <u>\$ 409,205</u> |
| Cash in Excess of Reserve | <u>\$ 271,895</u> | <u>\$ 287,253</u> | <u>\$ 297,086</u> | <u>\$ 221,567</u> | <u>\$ 219,267</u> | <u>\$ 217,751</u> | <u>\$ 194,970</u> | <u>\$ 191,720</u> |

CITY OF MAPLE PLAIN
Abdo Enterprise Fund Revenue Budget

| Account Descr | 2024 Budget | 2024 Amt | 2025 Budget | 2025 YTD Amt | 2026 Budget |
|-------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 601 WATER FUND | | | | | |
| R 601-33000 Intergovernmental Revenues | \$0.00 | \$18,589.80 | \$0.00 | \$0.00 | \$0.00 |
| R 601-33422 Other State Aid Grants | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-34950 Other Revenues | \$0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-36100 Special Assessments | \$29,074.00 | \$174,576.49 | \$29,487.00 | \$86,819.99 | \$29,487.00 |
| R 601-36210 Interest Earnings | \$0.00 | \$30,164.79 | \$15,568.00 | \$27,554.09 | \$30,309.00 |
| R 601-36211 Interest Earning/Interfund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-36250 Refunds & Reimbursements | \$0.00 | \$67,531.03 | \$0.00 | \$6,476.55 | \$0.00 |
| R 601-37100 Water Sales | \$517,805.20 | \$417,942.81 | \$581,503.00 | \$438,706.33 | \$497,556.00 |
| R 601-37110 Water Fixed | \$40,156.60 | \$37,646.38 | \$55,215.00 | \$40,662.14 | \$43,915.00 |
| R 601-37120 Water Treatment Charge | \$88,811.00 | \$86,941.61 | \$127,515.00 | \$87,239.03 | \$94,218.00 |
| R 601-37130 State Water Charge | \$8,583.00 | \$8,940.86 | \$13,114.00 | \$9,197.40 | \$10,150.00 |
| R 601-37150 Water Connection Fees | \$15,378.00 | \$2,120.00 | \$2,332.00 | \$91,379.00 | \$2,518.00 |
| R 601-37155 Meter Sales | \$255.00 | \$0.00 | \$0.00 | \$2,803.42 | \$0.00 |
| R 601-37160 Water Penalty | \$5,558.00 | \$7,440.37 | \$8,184.00 | \$10,538.12 | \$10,000.00 |
| R 601-37165 Water Shut Off/Turn On | \$120.00 | \$2,924.76 | \$3,217.00 | \$830.00 | \$896.00 |
| R 601-39201 Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-39202 Contribution-Enterprise Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-39310 Bond Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-39999 Prior Period Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601 WATER FUND | \$705,740.80 | \$864,868.90 | \$836,135.00 | \$802,206.07 | \$719,049.00 |
| 602 SEWER FUND | | | | | |
| R 602-33000 Intergovernmental Revenues | \$0.00 | \$889.80 | \$0.00 | \$0.00 | \$0.00 |
| R 602-33439 PERA Pension Other Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-36100 Special Assessments | \$20,096.00 | \$139,030.04 | \$20,354.00 | \$69,057.72 | \$20,354.00 |
| R 602-36210 Interest Earnings | \$0.00 | \$926.75 | \$610.00 | \$14,388.02 | \$12,675.00 |
| R 602-36250 Refunds & Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-37200 Sewer Sales | \$121,254.00 | \$195,670.80 | \$205,970.00 | \$207,434.46 | \$226,822.00 |
| R 602-37210 Sewer Fixed | \$359,598.75 | \$327,649.77 | \$454,341.00 | \$352,739.15 | \$363,321.00 |
| R 602-37250 Sewer Connection Fees | \$3,285.00 | \$0.00 | \$0.00 | \$88,695.00 | \$0.00 |
| R 602-37260 Sewer Penalty | \$4,858.00 | \$7,728.60 | \$8,038.00 | \$13,039.43 | \$13,430.00 |
| R 602-37275 Miscellaneous Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-39200 Interfund Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-39201 Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-39202 Contribution-Enterprise Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-39203 Transfer from Other Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-39310 Bond Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Account Descr | 2024 Budget | 2024 Amt | 2025 Budget | 2025 YTD Amt | 2026 Budget |
|-------------------------------------------|----------------|--------------|----------------|-----------------|----------------|
| R 602-39999 Prior Period Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602 SEWER FUND | \$509,091.75 | \$671,895.76 | \$689,313.00 | \$745,353.78 | \$636,602.00 |
| 603 STORM WATER FUND | | | | | |
| R 603-33000 Intergovernmental Revenues | \$0.00 | \$651.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-33620 Other County Grants & Aid | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-36100 Special Assessments | \$0.00 | \$52,316.27 | \$14,815.00 | \$30,792.56 | \$14,815.00 |
| R 603-36210 Interest Earnings | \$0.00 | \$10,132.81 | \$5,421.00 | \$7,587.09 | \$7,046.00 |
| R 603-36250 Refunds & Reimbursements | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-37300 Refuse (Garbage) Charges | \$0.00 | \$7,111.83 | \$0.00 | \$0.00 | \$0.00 |
| R 603-37400 Storm Sewer (Residential) | \$0.00 | \$19,376.20 | \$34,090.00 | \$26,895.78 | \$27,702.00 |
| R 603-37410 Storm Sewer (Institutional) | \$0.00 | \$306.18 | \$428.00 | \$0.00 | \$0.00 |
| R 603-37420 Storm Sewer (Multi-Family) | \$0.00 | \$5,621.81 | \$4,427.00 | \$4,489.41 | \$4,624.00 |
| R 603-37430 Storm Sewer (Comm/Ind) | \$0.00 | \$56,396.98 | \$78,955.00 | \$58,815.05 | \$60,579.00 |
| R 603-37460 Storm Sewer Penalty | \$0.00 | \$1,237.27 | \$1,299.00 | \$2,627.17 | \$2,705.00 |
| R 603-37495 Storm Sewer Reserves | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-39200 Interfund Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-39202 Contribution-Enterprise Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-39310 Bond Proceeds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-39999 Prior Period Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 603 STORM WATER FUND | \$0.00 | \$154,650.35 | \$139,435.00 | \$131,207.06 | \$117,471.00 |
| 621 WATER CIP FUND | | | | | |
| R 621-36210 Interest Earnings | \$0.00 | \$26,975.30 | \$12,754.00 | \$15,723.37 | \$14,831.00 |
| 621 WATER CIP FUND | \$0.00 | \$26,975.30 | \$12,754.00 | \$15,723.37 | \$14,831.00 |
| 622 SANITARY SEWER CIP FUND | | | | | |
| R 622-36210 Interest Earnings | \$0.00 | \$4,791.54 | \$2,266.00 | \$2,792.91 | \$2,634.00 |
| R 622-39200 Interfund Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 622-39201 Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 622-39202 Contribution-Enterprise Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 622-39203 Transfer from Other Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 622 SANITARY SEWER CIP FUND | \$0.00 | \$4,791.54 | \$2,266.00 | \$2,792.91 | \$2,634.00 |
| 623 STORM WATER CIP FUND | | | | | |
| R 623-36210 Interest Earnings | \$0.00 | \$13,499.04 | \$6,213.00 | \$9,438.68 | \$8,813.00 |
| R 623-39200 Interfund Operating Transfers | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 623 STORM WATER CIP FUND | \$50,000.00 | \$63,499.04 | \$56,213.00 | \$59,438.68 | \$58,813.00 |

| Account Descr | 2024 Budget | 2024 Amt | 2025 Budget | 2025 YTD Amt | 2026 Budget |
|---------------|----------------|----------------|----------------|-----------------|----------------|
| | \$1,264,832.55 | \$1,786,680.89 | \$1,736,116.00 | \$1,756,721.87 | \$1,549,400.00 |

CITY OF MAPLE PLAIN
Abdo Enterprise Fund Expenditure Budget

| Account Descr | 2024 Amt | 2024 YTD Budget | 2025 YTD Amt | 2025 Budget | 2026 Budget |
|-------------------------------------------------|--------------|--------------------|-----------------|----------------|----------------|
| 601 WATER FUND | | | | | |
| 49400 Water Utilities (GENERAL) | | | | | |
| E 601-49400-101 Full-Time Employees - Regular | \$0.00 | \$3,963.44 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-102 Full-Time Employees - Overtime | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-103 Part-Time Employees | \$0.00 | \$0.00 | \$5,839.30 | \$5,410.00 | \$5,570.00 |
| E 601-49400-121 PERA Contribution | \$0.00 | \$321.36 | \$437.95 | \$410.00 | \$420.00 |
| E 601-49400-122 FICA Contribution | \$0.00 | \$321.36 | \$446.71 | \$410.00 | \$430.00 |
| E 601-49400-125 MN Paid Leave | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| E 601-49400-129 Pension Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-132 Employer Paid Dental Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-133 Employer Paid Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-151 Worker s Comp Insurance | \$0.00 | \$0.00 | \$112.00 | \$0.00 | \$0.00 |
| E 601-49400-201 Operating Supplies | \$2,344.67 | \$3,785.25 | \$75.44 | \$1,000.00 | \$1,000.00 |
| E 601-49400-204 Envelopes & Letterhead | \$0.00 | \$216.30 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-212 Motor Fuels | \$1,039.52 | \$2,060.00 | \$0.00 | \$2,000.00 | \$0.00 |
| E 601-49400-215 Shop Materials | \$0.00 | \$540.75 | \$12.97 | \$0.00 | \$0.00 |
| E 601-49400-216 Chemicals & Chemical Products | \$0.00 | \$6,000.00 | \$778.00 | \$4,600.00 | \$4,600.00 |
| E 601-49400-221 Equipment Parts | \$19.82 | \$3,090.00 | \$3,028.82 | \$3,000.00 | \$3,100.00 |
| E 601-49400-227 Utility Maintenance Supplies | \$8,997.99 | \$3,090.00 | \$691.60 | \$4,000.00 | \$4,000.00 |
| E 601-49400-240 Small Tools & Minor Equipment | \$0.00 | \$0.00 | \$13.07 | \$2,500.00 | \$2,500.00 |
| E 601-49400-301 Auditing & Accounting Services | \$315.00 | \$0.00 | \$14,449.51 | \$9,000.00 | \$27,245.00 |
| E 601-49400-302 Planning Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-303 Engineering Services | \$22,390.00 | \$27,037.50 | \$6,592.00 | \$21,000.00 | \$12,000.00 |
| E 601-49400-304 Legal Services | \$0.00 | \$1,787.05 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-309 EDP, Software and Design | \$8,091.45 | \$8,652.00 | \$11,214.38 | \$9,000.00 | \$12,000.00 |
| E 601-49400-311 Contract Service | \$107,798.56 | \$72,100.00 | \$71,023.17 | \$130,000.00 | \$130,000.00 |
| E 601-49400-319 Other Consulting Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-321 Telephone & Internet | \$4,444.08 | \$3,018.93 | \$4,407.42 | \$4,500.00 | \$4,725.00 |
| E 601-49400-322 Postage | \$1,190.06 | \$540.75 | \$1,267.41 | \$1,300.00 | \$1,300.00 |
| E 601-49400-352 General Public Information | \$587.60 | \$0.00 | \$67.68 | \$600.00 | \$600.00 |
| E 601-49400-361 General Liability Insurance | \$13,872.00 | \$8,240.00 | \$9,450.00 | \$9,950.00 | \$9,425.00 |
| E 601-49400-381 Electric Utilities | \$38,396.06 | \$44,571.19 | \$38,205.60 | \$44,000.00 | \$46,200.00 |
| E 601-49400-383 Gas Utilities | \$1,263.93 | \$3,482.43 | \$1,625.89 | \$2,000.00 | \$2,100.00 |
| E 601-49400-400 Equipment Repair & Maintenananc | \$118,718.90 | \$56,650.00 | \$44,561.37 | \$100,000.00 | \$50,000.00 |
| E 601-49400-401 Building Repair & Maintenance | \$1,535.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-404 Machinery & Equipment Repair | \$0.00 | \$817.82 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-420 Depreciation Expense | \$243,205.69 | \$0.00 | \$243,205.68 | \$240,828.00 | \$243,206.00 |
| E 601-49400-433 Dues & Subscriptions | \$1,067.44 | \$1,161.84 | \$2,157.07 | \$1,300.00 | \$2,300.00 |

| Account Descr | 2024 Amt | 2024 YTD Budget | 2025 YTD Amt | 2025 Budget | 2026 Budget |
|------------------------------------------------|--------------|-----------------|--------------|--------------|--------------|
| E 601-49400-437 Miscellaneous | \$3,013.00 | \$2,163.00 | \$1,762.00 | \$0.00 | \$0.00 |
| E 601-49400-438 Collected for Other Agencies | \$6,472.00 | \$6,988.55 | \$6,472.00 | \$6,700.00 | \$10,150.00 |
| E 601-49400-500 Capital Outlay (GENERAL) | \$5,728.05 | \$0.00 | \$6,874.20 | \$11,000.00 | \$0.00 |
| E 601-49400-580 Other Equipment | \$2,807.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-601 Bond Principal | \$0.00 | \$376,278.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-611 Bond Interest | \$89,296.00 | \$81,620.00 | \$97,114.52 | \$71,672.00 | \$87,660.00 |
| E 601-49400-612 Other Long-Term Debt Interest | -\$11,935.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-621 Bond Issuance Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 49400 Water Utilities (GENERAL) | \$670,659.32 | \$718,497.52 | \$571,885.76 | \$686,180.00 | \$660,581.00 |
| 49611 Water Treat Plant | | | | | |
| E 601-49611-720 Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 49611 Water Treat Plant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601 WATER FUND | \$670,659.32 | \$718,497.52 | \$571,885.76 | \$686,180.00 | \$660,581.00 |
| 602 SEWER FUND | | | | | |
| 49450 Sewer (GENERAL) | | | | | |
| E 602-49450-101 Full-Time Employees - Regular | \$0.00 | \$4,001.55 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-102 Full-Time Employees - Overtime | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-103 Part-Time Employees | \$0.00 | \$0.00 | \$5,839.30 | \$5,410.00 | \$5,570.00 |
| E 602-49450-121 PERA Contribution | \$0.00 | \$324.45 | \$437.95 | \$410.00 | \$420.00 |
| E 602-49450-122 FICA Contribution | \$0.00 | \$324.45 | \$446.71 | \$410.00 | \$430.00 |
| E 602-49450-125 MN Paid Leave | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| E 602-49450-151 Worker s Comp Insurance | \$0.00 | \$0.00 | \$112.00 | \$0.00 | \$0.00 |
| E 602-49450-201 Operating Supplies | \$24.77 | \$648.90 | \$980.85 | \$1,350.00 | \$1,350.00 |
| E 602-49450-204 Envelopes & Letterhead | \$0.00 | \$216.30 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-301 Auditing & Accounting Services | \$314.99 | \$0.00 | \$14,449.50 | \$9,000.00 | \$27,245.00 |
| E 602-49450-302 Planning Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-303 Engineering Services | \$261.61 | \$2,163.00 | \$0.00 | \$2,300.00 | \$0.00 |
| E 602-49450-304 Legal Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-309 EDP, Software and Design | \$1,228.77 | \$649.93 | \$3,736.52 | \$2,000.00 | \$4,000.00 |
| E 602-49450-311 Contract Service | \$16,488.00 | \$51,296.06 | \$47,274.68 | \$73,000.00 | \$73,000.00 |
| E 602-49450-319 Other Consulting Services | \$217,140.33 | \$320,544.00 | \$276,998.61 | \$250,350.00 | \$300,000.00 |
| E 602-49450-322 Postage | \$1,203.07 | \$540.75 | \$1,547.16 | \$1,400.00 | \$1,600.00 |
| E 602-49450-352 General Public Information | \$587.62 | \$0.00 | \$67.68 | \$700.00 | \$700.00 |
| E 602-49450-361 General Liability Insurance | \$2,577.00 | \$2,163.00 | \$1,770.00 | \$1,860.00 | \$1,639.00 |
| E 602-49450-381 Electric Utilities | \$2,430.72 | \$2,703.75 | \$2,962.04 | \$2,600.00 | \$2,730.00 |
| E 602-49450-383 Gas Utilities | \$365.09 | \$288.40 | \$334.93 | \$400.00 | \$420.00 |
| E 602-49450-400 Equipment Repair & Maintenanc | -\$2,807.50 | \$1,081.50 | \$10,110.90 | \$2,600.00 | \$5,000.00 |
| E 602-49450-404 Machinery & Equipment Repair | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 |

| Account Descr | 2024 Amt | 2024 YTD Budget | 2025 YTD Amt | 2025 Budget | 2026 Budget |
|------------------------------------------------|--------------|-----------------|--------------|--------------|--------------|
| E 602-49450-420 Depreciation Expense | \$90,656.48 | \$0.00 | \$90,657.72 | \$86,352.00 | \$90,658.00 |
| E 602-49450-433 Dues & Subscriptions | -\$732.55 | \$3,460.80 | \$5,353.09 | \$3,500.00 | \$5,000.00 |
| E 602-49450-437 Miscellaneous | \$0.00 | \$5,407.50 | \$59,061.38 | \$0.00 | \$0.00 |
| E 602-49450-580 Other Equipment | \$2,807.50 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| E 602-49450-601 Bond Principal | \$0.00 | \$110,659.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-611 Bond Interest | \$47,892.52 | \$41,552.00 | \$57,284.30 | \$36,319.00 | \$52,078.00 |
| E 602-49450-612 Other Long-Term Debt Interest | -\$9,753.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-621 Bond Issuance Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-720 Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 49450 Sewer (GENERAL) | \$370,685.42 | \$549,025.34 | \$579,425.32 | \$479,961.00 | \$581,890.00 |
| 602 SEWER FUND | \$370,685.42 | \$549,025.34 | \$579,425.32 | \$479,961.00 | \$581,890.00 |
| 603 STORM WATER FUND | | | | | |
| 49455 Storm Sewer | | | | | |
| E 603-49455-103 Part-Time Employees | \$0.00 | \$0.00 | \$2,919.65 | \$2,700.00 | \$2,790.00 |
| E 603-49455-121 PERA Contribution | \$0.00 | \$0.00 | \$218.89 | \$200.00 | \$210.00 |
| E 603-49455-122 FICA Contribution | \$0.00 | \$0.00 | \$223.24 | \$210.00 | \$210.00 |
| E 603-49455-125 MN Paid Leave | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20.00 |
| E 603-49455-151 Worker s Comp Insurance | \$0.00 | \$0.00 | \$56.00 | \$0.00 | \$0.00 |
| E 603-49455-203 Printed Forms & Paper | \$97.62 | \$0.00 | \$67.68 | \$0.00 | \$0.00 |
| E 603-49455-301 Auditing & Accounting Services | \$105.00 | \$0.00 | \$6,316.49 | \$4,500.00 | \$13,205.00 |
| E 603-49455-303 Engineering Services | \$3,685.25 | \$5,150.00 | \$6,365.00 | \$4,500.00 | \$4,500.00 |
| E 603-49455-309 EDP, Software and Design | \$164.43 | \$0.00 | \$2,308.80 | \$0.00 | \$2,500.00 |
| E 603-49455-311 Contract Service | \$4,080.00 | \$5,150.00 | \$5,325.50 | \$5,000.00 | \$6,000.00 |
| E 603-49455-319 Other Consulting Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 603-49455-400 Equipment Repair & Maintenanc | \$10,886.74 | \$0.00 | \$0.00 | \$11,000.00 | \$11,000.00 |
| E 603-49455-420 Depreciation Expense | \$49,585.56 | \$8,094.77 | \$49,583.88 | \$49,584.00 | \$49,584.00 |
| E 603-49455-433 Dues & Subscriptions | \$0.04 | \$11,340.30 | \$11,851.41 | \$11,400.00 | \$12,000.00 |
| E 603-49455-437 Miscellaneous | \$137.00 | \$0.00 | \$137.32 | \$0.00 | \$0.00 |
| E 603-49455-611 Bond Interest | \$23,954.28 | \$24,126.72 | \$28,608.51 | \$20,507.00 | \$25,226.00 |
| E 603-49455-612 Other Long-Term Debt Interest | -\$337.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 603-49455-720 Operating Transfers | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| E 603-49455-722 Capital Improvement Fund | \$0.00 | \$0.00 | \$37,700.00 | \$16,200.00 | \$0.00 |
| 49455 Storm Sewer | \$142,358.92 | \$103,861.79 | \$201,682.37 | \$175,801.00 | \$177,245.00 |
| 603 STORM WATER FUND | \$142,358.92 | \$103,861.79 | \$201,682.37 | \$175,801.00 | \$177,245.00 |
| 622 SANITARY SEWER CIP FUND | | | | | |
| 49450 Sewer (GENERAL) | | | | | |
| E 622-49450-530 Improvements Other Than Bldgs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Account Descr | 2024 Amt | 2024 YTD Budget | 2025 YTD Amt | 2025 Budget | 2026 Budget |
|-------------------------------------|----------------|--------------------|-----------------|----------------|----------------|
| 49450 Sewer (GENERAL) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 622 SANITARY SEWER CIP FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 623 STORM WATER CIP FUND | | | | | |
| 49455 Storm Sewer | | | | | |
| E 623-49455-720 Operating Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 49455 Storm Sewer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 623 STORM WATER CIP FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$1,183,703.66 | \$1,371,384.65 | \$1,352,993.45 | \$1,341,942.00 | \$1,419,716.00 |