
BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: JESSI STURTZ – ABDO FINANCIAL SOLUTIONS
SUBJECT: 2026 FINAL ENTERPRISE FUNDS BUDGET
DATE: 2/23/2026

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
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
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, 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
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 & Maintenan	\$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 & Maintenan	-\$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