City of Maple Plain 2026 Enterprise Budget

Enterprise Funds Budgets

February 23, 2026

Today’s Agenda

- Enterprise Funds
  - Key Items for Consideration
  - Summary
    - Water
    - Sewer
    - Storm Sewer

Key Items for Consideration

Key Items to Consider

- There are three enterprise funds operating the city
- Final Enterprise Fund budget has a net revenue of $513,132 before depreciation expense
- In 2023, a utility rate study was completed, and those assumptions have been factored it to this budget

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Summary

Summary

	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)

Water

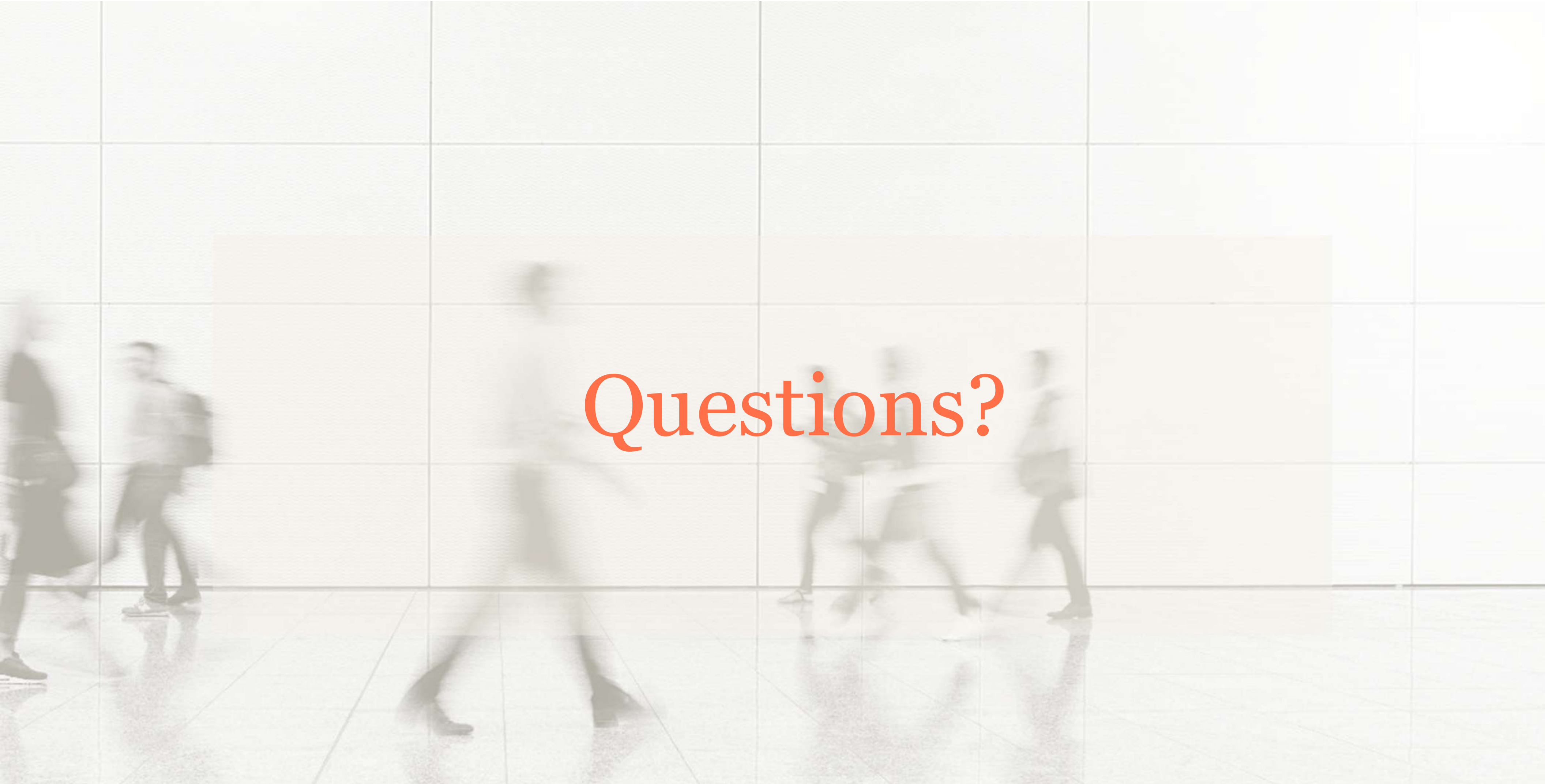
	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Amount Change	Percent Change
Revenues						
Water sales	$ 561,032	$ 787,863	$ 680,525	$ 658,357	$ (129,506)	-16.4%
Interest and Penalties	57,140	28,322	41,037	45,140	16,818	59.4%
Miscellaneous	206,141	32,704	87,650	30,383	(2,321)	-7.1%
Refunds and Reimbursements	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		

Sewer

	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		

Storm Sewer

		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)			


Questions?