
BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: JESSI STURTZ – ABDO FINANCIAL SOLUTIONS
SUBJECT: 2025 ENTERPRISE FUNDS BUDGET
DATE: 4/14/2025

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 2025 enterprise fund budget has a net revenue of \$770,938.
- 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 for 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.

Enterprise Fund Summary

Typically, the enterprise funds include general operations, capital improvements, and debt service. The proposed 2025 enterprise fund budget is listed below for each fund:

| | Water | Sewer | Storm Sewer |
|------------------------------------|-------------------|-------------------|-------------------|
| Revenues | | | |
| Sales and Fees | \$ 787,863 | \$ 668,349 | \$ 119,199 |
| Interest and Penalties | 28,322 | 2,876 | 11,634 |
| Miscellaneous | 32,704 | 20,354 | 14,815 |
| Total Revenue | 848,889 | 691,579 | 195,648 |
| | | | |
| | Water | Sewer | Storm Sewer |
| Expenses | | | |
| Personnel | 6,230 | 6,230 | 3,110 |
| Administrative | 149,900 | 336,450 | 9,500 |
| Planning and Engineering | 21,000 | 2,300 | 4,500 |
| Repairs and Maintenance | 100,000 | 2,600 | 11,000 |
| Insurance | 9,950 | 1,860 | - |
| Miscellaneous | 8,000 | 3,500 | 11,400 |
| Utilities | 50,500 | 3,000 | - |
| Supplies | 17,100 | 1,350 | - |
| Debt Service | 71,672 | 36,319 | 20,507 |
| Transfers | - | - | 50,000 |
| Capital and Equipment | 11,000 | - | 16,200 |
| Total Expenses | \$ 445,352 | \$ 393,609 | \$ 126,217 |
| | | | |
| Revenues Over (Under) Expenses | 403,537 | 297,970 | 69,431 |
| Less: Depreciation (non-cash item) | 240,828 | 86,352 | 49,584 |
| Change in Fund Balance | 162,709 | 211,618 | 19,847 |

Enterprise Fund Detail

On the following pages each individual enterprise funds actual operating results from 2023, year-to-date results, 2024 budget and final 2025 budget are presented.

Water Fund Budget Summary

| | Actual 2023 | Budget 2024 | YTD 12/31/2024 | Budget 2025 | Amount Change | Percent Change |
|------------------------------------|----------------|----------------|-------------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Water sales | \$ 741,703 | \$ 676,547 | \$ 713,465 | \$ 787,863 | \$ 111,316 | 16.5% |
| Interest and Penalties | 18,927 | - | 58,285 | 28,322 | 28,322 | 0.0% |
| Miscellaneous | 19,259 | 29,194 | 83,122 | 32,704 | 3,510 | 12.0% |
| Refunds and Reimbursements | - | - | 60,346 | - | - | 0.0% |
| Total Revenues | 779,889 | 705,741 | 915,218 | 848,889 | 143,148 | 20.3% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ 4,606 | \$ - | \$ 6,230 | \$ 1,624 | 35.3% |
| Supplies | 5,874 | 18,782 | 10,862 | 17,100 | (1,682) | -9.0% |
| Administrative | 112,417 | 83,080 | 135,980 | 149,900 | 66,820 | 80.4% |
| Utilities | 47,645 | 51,073 | 43,893 | 50,500 | (573) | -1.1% |
| Planning and Engineering | 18,091 | 27,038 | 20,345 | 21,000 | (6,038) | -22.3% |
| Insurance | 13,500 | 8,240 | 13,872 | 9,950 | 1,710 | 20.8% |
| Repairs and Maintenance | 107,223 | 57,468 | 97,815 | 100,000 | 42,532 | 74.0% |
| Miscellaneous | 83,373 | 10,313 | 7,824 | 8,000 | (2,313) | -22.4% |
| Capital and Equipment | 10,392 | - | 2,808 | 11,000 | 11,000 | 0.0% |
| Debt Service | 75,680 | 457,898 | 81,620 | 71,672 | (386,226) | -84.4% |
| Total Expenses | 474,195 | 718,498 | 415,019 | 445,352 | (273,146) | -38.0% |
| Revenues Over (Under) Expenses | 305,694 | (12,757) | 500,199 | 403,537 | 416,294 | |
| Less: Depreciation (non-cash item) | 240,824 | - | 240,824 | 240,828 | | |
| Change in Fund Balance | 64,870 | (12,757) | 259,375 | 162,709 | | |

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.
- Administrative – Increase in auditing and accounting of \$9,000 due to Abdo invoices allocated out between funds for 2025. There is also an increase in contracted services of \$58,000 to align more with actuals from the previous two years.
- Repairs and Maintenance – Increase due to increase of equipment repairs and maintenance of \$43,000.
- Debt Service – Decrease due to not budgeting for the principal debt service payments, as they are hitting bonds payable instead of the expense.
- 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 2023 | YTD 12/31/2024 | Budget 2024 | Budget 2025 | Amount Change | Percent Change |
|------------------------------------|----------------|-------------------|----------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Sewer Sales | \$ 414,466 | \$ 642,643 | \$ 466,098 | \$ 668,349 | \$ 202,251 | 43.4% |
| Interest and Penalties | 1,381 | 6,622 | - | 2,876 | 2,876 | 0.0% |
| Miscellaneous Revenues | 72,862 | 39,376 | 20,096 | 20,354 | 258 | 1.3% |
| Transfers | 93,315 | - | - | - | - | 0.0% |
| Total Revenues | 582,024 | 688,641 | 486,194 | 691,579 | 205,385 | 42.2% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ - | \$ 4,650 | \$ 6,230 | \$ 1,580 | 34.0% |
| Supplies | - | 25 | 865 | 1,350 | 485 | 56.1% |
| Administrative | 228,750 | 257,767 | 373,031 | 336,450 | (36,581) | -9.8% |
| Utilities | 2,921 | 2,765 | 2,992 | 3,000 | 8 | 0.3% |
| Planning and Engineering | 21,255 | 262 | 2,163 | 2,300 | 137 | 6.3% |
| Insurance | 2,813 | 2,577 | 2,163 | 1,860 | (303) | -14.0% |
| Repairs and Maintenance | 17,260 | - | 2,082 | 2,600 | 518 | 24.9% |
| Miscellaneous | 6,603 | 293 | 8,868 | 3,500 | (5,368) | -60.5% |
| Capital and Equipment | - | 13,868 | - | - | - | 0.0% |
| Debt Service | 35,178 | 40,552 | 152,211 | 36,319 | (115,892) | -76.1% |
| Total Expenses | 314,780 | 318,109 | 549,025 | 393,609 | (155,416) | -28.3% |
| Revenues Over (Under) Expenses | 267,244 | 370,532 | (62,831) | 297,970 | 360,801 | |
| Less: Depreciation (non-cash item) | 86,352 | 86,352 | - | 86,352 | | |
| Change in Fund Balance | 180,892 | 284,180 | (62,831) | 211,618 | | |

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.
- Administrative-Overall decrease is due to other consulting services budget line item decreasing by \$74,000 to align more with actuals from previous years. There were increases in budget lines items for contract service by \$21,000 and auditing and accounting by \$9,000.
- Miscellaneous- Decrease due to dues and subscriptions and miscellaneous expense. The 2025 budget is more in line with the actuals from previous years.
- Debt Service – Decrease due to not budgeting for the principal debt service payments, as they are hitting bonds payable instead of the expense.
- 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 2023 | YTD 12/31/2024 | Budget 2024 | Budget 2025 | Amount Change | Percent Change |
|------------------------------------|----------------|-------------------|----------------|----------------|------------------|-------------------|
| Revenues | | | | | | |
| Storm Water Fees | \$ 90,068 | \$ 113,525 | \$ - | \$ 119,199 | \$ 119,199 | 0.0% |
| Interest and Penalties | 7,140 | 24,355 | - | 11,634 | 11,634 | 0.0% |
| Miscellaneous Revenue | 9,889 | 25,993 | - | 14,815 | 14,815 | 0.0% |
| Refunds and Reimbursements | - | 1,500 | - | - | - | 0.0% |
| Transfers | - | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Total Revenues | 107,097 | 215,373 | 50,000 | 195,648 | 145,648 | 291.3% |
| Expenses | | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ 3,110 | \$ 3,110 | 0.0% |
| Administrative | 4,915 | 4,783 | 5,150 | 9,500 | 4,350 | 84.5% |
| Planning and Engineering | 12,976 | 3,593 | 5,150 | 4,500 | (650) | -12.6% |
| Repairs and Maintenance | - | 10,887 | - | 11,000 | 11,000 | 0.0% |
| Supplies | - | 98 | - | - | - | 0.0% |
| Miscellaneous | 20,900 | 10 | 11,340 | 11,400 | 60 | 0.5% |
| Debt Service | 22,421 | 21,756 | 24,127 | 20,507 | (3,620) | -15.0% |
| Capital and Equipment | - | - | - | 16,200 | 16,200 | 0.0% |
| Transfers | - | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Total Expenses | 61,212 | 91,127 | 95,767 | 126,217 | 30,450 | 31.8% |
| Revenues Over (Under) Expenses | 45,885 | 124,246 | (45,767) | 69,431 | 115,198 | |
| Less: Depreciation (non-cash item) | 49,584 | 49,584 | 8,095 | 49,584 | | |
| Change in Fund Balance | (3,699) | 74,662 | (53,862) | 19,847 | | |

Storm Sewer Fund Key Information:

- Each line item was budgeted in an attempt to be in line with actuals from previous years.
- Administrative – Increase due to Abdo invoices allocated out between funds for 2025.
- Repairs and Maintenance – Increase is due to aligning budget with actuals. Nothing was budgeted the previous year.
- Capital and Equipment – Increase due to capital items for 2025- walk behind jetter and street sweeper attachment.
- 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 Fee Schedule

Utilities

Quarterly Utility Billing

| | | | |
|--|--------------------------|--------------------------|---|
| State Water Testing Fee | \$ 2.45 | | |
| Water Treatment Plant Charge | | | |
| Residential | \$ 25.00 | | |
| Commercial | \$ 30.00 | | |
| | <i>Within the City</i> | <i>Outside the City*</i> | <i>* a 45% surcharge will charged to properties outside the City limits as calculated here.</i> |
| Water Fixed Fee | \$ 11.13 | \$ 15.03 | |
| Water Volume Charges* | | | * per 1000 gallons |
| Up to 6,000 gallons | \$ 8.73 | \$ 12.66 | |
| 6,001 – 12,000 gallons | \$ 9.17 | \$ 13.30 | |
| 12,001 – 24,000 gallons | \$ 9.61 | \$ 13.93 | |
| 24,001 gallons and above | \$ 10.58 | \$ 15.34 | |
| Sewer Fixed Fee | \$ 97.61 | | |
| Sewer Volume Charges* | | | * Based on Quarter 1 water use per City Code 9-74. |
| Up to 6,000 gallons | \$97.61 Fixed Fee Only | | |
| 6,001 gallons and above | \$ 8.05 per 1000 gallons | | |
| Failure to Comply 9-74 6 (b) Surface water drain system | \$500.00 per Quarter | | |
| Storm Water Fees | | | |
| Undeveloped or Vacant Land | \$ 53.92 per acre | | |
| Single- & Two-Family Res. | \$ 11.87 per lot | | |
| Multi-Family Residential | \$ 71.89 per acre | | |
| Church & Institutional | \$ 53.92 per acre | | |
| Mixed Use (Comm./Retail) | \$ 107.83 per acre | | |
| Industrial or Office Park | \$ 107.83 per acre | | |

Other Utility Fees

| Fee Description | Amount | Notes |
|---------------------------------|------------------------------------|-------|
| Inflow & Infiltration Violation | \$500 per quarter | |
| Overdue/Unpaid Bills | Cost + 10% Penalty Fee per quarter | |
| Sewer Access Charge | | |
| MCES Charge | \$2,485 per unit | |
| City Charge | \$800 per unit | |
| Water Access Charge | | |
| Within the City | \$3,000 per unit | |
| Outside the City | \$7,500 per unit | |
| Water Meter | Cost | |
| Meter Testing | Cost of Test | |
| Damaged Water Meter | \$60 plus staff time & material | |
| Damaged Curb Stop | \$100 plus staff time & material | |
| Damaged Hydrant | Cost | |

| | | |
|---|---|--|
| Damaged Water Main | Cost | |
| Private Hydrants Flushing | \$75 per hydrant annually | |
| Temporary/Construction Meters (per month) Deposit | \$100 plus volume charges (\$20 per 1,000 gallons) \$2000 | |
| Water or Sewer Disconnect/Restart | \$60 | |
| Sanitary Sewer Lateral Repair Permit | \$50 | |
| Water Line Repair Permit | \$50 | |
| Utility Assessment Penalty | \$150 | |

City of Maple Plain, Minnesota
2023 – 2027 Utility Rate Study
Scenario 2

| | <i>Actual</i> 2022 | <i>Proposed</i> 2023 | <i>Proposed</i> 2024 | <i>Proposed</i> 2025 | <i>Proposed</i> 2026 | <i>Proposed</i> 2027 |
|------------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Water Rates (Scenario 2) | | | | | | |
| <i>Proposed Rate Chage - Usage</i> | | 10.0% | 10.0% | 10.0% | 8.0% | 5.0% |
| <i>Proposed Rate Chage - Fixed</i> | | 10.0% | 10.0% | 10.0% | 8.0% | 5.0% |
| Residential | | | | | | |
| Water Volume | | | | | | |
| Up to 6,000 | 6.56 | 7.22 | 7.94 | 8.73 | 9.43 | 9.90 |
| 6,001 to 12,000 | 6.89 | 7.58 | 8.34 | 9.17 | 9.90 | 10.40 |
| 12,001 to 24,000 | 7.22 | 7.94 | 8.74 | 9.61 | 10.38 | 10.90 |
| 24,001 and above | 7.95 | 8.75 | 9.62 | 10.58 | 11.43 | 12.00 |
| Fixed Fees | | | | | | |
| State Water Testing Fee | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 |
| Water Treatment Plant Charge | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| Water Fixed Fee | 9.20 | 10.12 | 11.13 | 12.25 | 13.22 | 13.89 |
| Commercial | | | | | | |
| Water Volume | | | | | | |
| Up to 6,000 | 6.56 | 7.22 | 7.94 | 8.73 | 9.43 | 9.90 |
| 6,001 to 12,000 | 6.89 | 7.58 | 8.34 | 9.17 | 9.90 | 10.40 |
| 12,001 to 24,000 | 7.22 | 7.94 | 8.74 | 9.61 | 10.38 | 10.90 |
| 24,001 and above | 7.95 | 8.75 | 9.62 | 10.58 | 11.43 | 12.00 |
| Fixed Fees | | | | | | |
| State Water Testing Fee | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 | 2.45 |
| Water Treatment Plant Charge | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |
| Water Fixed Fee | 9.20 | 10.12 | 11.13 | 12.25 | 13.22 | 13.89 |

| | | | | | | |
|------------------------------------|-------|-------|-------|-------|--------|--------|
| Sewer Rates (Scenario 2) | | | | | | |
| <i>Proposed Rate Chage - Usage</i> | | 5.0% | 5.0% | 4.0% | 3.0% | 3.0% |
| <i>Proposed Rate Chage - Fixed</i> | | 5.0% | 5.0% | 4.0% | 3.0% | 3.0% |
| Residential | | | | | | |
| Sewer Volume | | | | | | |
| Up to 6,000 | - | - | - | - | - | - |
| 6,001 and above | 7.02 | 7.37 | 7.74 | 8.05 | 8.29 | 8.54 |
| Fixed Fees | | | | | | |
| Sewer Fixed Fee (Base Charge) | 85.13 | 89.39 | 93.86 | 97.61 | 100.54 | 103.55 |
| Commercial | | | | | | |
| Sewer Volume | | | | | | |
| Up to 6,000 | - | - | - | - | - | - |
| 6,001 and above | 7.02 | 7.37 | 7.74 | 8.05 | 8.29 | 8.54 |
| Fixed Fees | | | | | | |
| Sewer Fixed Fee (Base Charge) | 85.13 | 89.39 | 93.86 | 97.61 | 100.54 | 103.55 |

| | | | | | | |
|---------------------------------------|-------|-------|--------|--------|--------|--------|
| Storm Water Rates (Scenario 2) | | | | | | |
| <i>Proposed Rate Chage - Fixed</i> | | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Residential | | | | | | |
| Fixed Fees | | | | | | |
| Storm Water Utility Fee - 1 lot | 10.25 | 10.76 | 11.30 | 11.87 | 12.46 | 13.08 |
| Storm Water Utility Fee - 2 lot | 20.49 | 21.51 | 22.59 | 23.72 | 24.91 | 26.15 |
| Commercial | | | | | | |
| Fixed Fees | | | | | | |
| Undeveloped land | 46.58 | 48.91 | 51.35 | 53.92 | 56.62 | 59.45 |
| Church | 46.58 | 48.91 | 51.35 | 53.92 | 56.62 | 59.45 |
| Multi Family | 62.10 | 65.21 | 68.47 | 71.89 | 75.48 | 79.26 |
| Mixed Use | 93.15 | 97.81 | 102.70 | 107.83 | 113.22 | 118.89 |
| Industrial | 93.15 | 97.81 | 102.70 | 107.83 | 113.22 | 118.89 |
| Office Park | 93.15 | 97.81 | 102.70 | 107.83 | 113.22 | 118.89 |

City of Maple Plain, Minnesota
Water Fund
Cash Flow Projections - Detailed
Scenario 2
For the Years Ending December 31, 2022 through 2031

| | Actual results | | | | RATE STUDY PROJECTIONS | | | | | | | |
|--|-------------------|-------------------------|-------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020 | 2021 | 2022 | 2023 | Estimated 2024 | Estimated 2025 | Estimated 2026 | Estimated 2027 | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
| Projected Rate Increase | | | | | | | | | | | | |
| Usage rates | | | | | 10% | 10% | 8% | 5% | | | | |
| Fixed | | | | | 10% | 10% | 8% | 5% | | | | |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts from customers and users | | | | | | | | | | | | |
| Receipts from customers | \$ 428,657 | \$ 490,419 | \$ 625,098 | \$ 560,313 | \$ 681,628 | \$ 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 | 4,094 |
| Other revenues | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (234,624) | (224,301) | (245,232) | (415,377) | (363,854) | (376,949) | (390,686) | (405,097) | (420,217) | (436,079) | (452,723) | (470,182) |
| Payments to employees | (5,516) | (960) | (498) | - | - | - | - | - | - | - | - | - |
| Net cash from operating activities | 188,517 | 265,158 | 379,368 | 144,936 | 321,867 | 366,681 | 404,009 | 424,181 | 433,817 | 443,453 | 453,072 | 462,664 |
| Cash Flows from Noncapital Financing Activities | | | | | | | | | | | | |
| Transfers to other funds | | | | | | | | | | | | |
| (1) Transfers for debt obligations | (54,273) | (377,998) | - | - | - | - | - | - | - | - | - | - |
| Transfers for capital and other | 30,600 | - | - | - | - | - | - | - | - | - | - | - |
| Net cash from noncapital financing activities | (23,673) | (377,998) | - | - | - | - | - | - | - | - | - | - |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | | | | | |
| Acquisition of capital assets | - | (353,088) | (406,717) | (37,832) | (718,000) | (720,000) | - | (718,500) | (781,000) | - | (415,000) | - |
| Capital Reserve | - | - | - | - | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| Connection fees received | 21,000 | 15,378 | 40,583 | 187,500 | - | - | - | - | - | - | - | - |
| Special assessments received | 32,045 | 79,112 | 46,517 | 38,850 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 | 29,487 |
| Proceeds of long-term debt, net of issuance costs | - | 933,173 | 351,774 | - | 718,000 | 700,000 | - | 500,000 | 760,000 | - | 355,000 | - |
| Interest paid on long-term debt | (80,301) | (75,104) | (92,556) | (91,726) | (84,263) | (93,030) | (100,649) | (87,095) | (91,867) | (104,190) | (95,284) | (96,081) |
| Principal paid on long-term debt | (306,000) | (470,000) | (351,355) | (358,183) | (378,826) | (442,020) | (493,687) | (273,350) | (329,711) | (313,533) | (318,533) | (347,200) |
| Net cash from capital and related financing activities | (333,256) | 129,471 | (411,754) | (261,391) | (453,603) | (545,563) | (584,849) | (569,458) | (433,091) | (408,237) | (464,331) | (433,794) |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Investment earnings and other activity | 3,025 | 2,616 | 7,755 | 18,927 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 |
| Net Increase (Decrease) | | | | | | | | | | | | |
| In Cash and Cash Equivalents | (165,387) | 19,247 | (24,631) | (97,528) | (128,696) | (175,842) | (177,800) | (142,237) | 3,766 | 38,256 | (8,219) | 31,910 |
| Cash and Cash Equivalents, January 1 | 1,143,142 | 977,755 | 997,002 | 972,371 | 874,843 | 746,147 | 570,305 | 392,504 | 250,267 | 254,033 | 292,289 | 284,071 |
| Cash and Cash Equivalents, December 31 | <u>\$ 977,755</u> | <u>\$ 997,002</u> | <u>\$ 972,371</u> | <u>\$ 874,843</u> | <u>\$ 746,147</u> | <u>\$ 570,305</u> | <u>\$ 392,504</u> | <u>\$ 250,267</u> | <u>\$ 254,033</u> | <u>\$ 292,289</u> | <u>\$ 284,071</u> | <u>\$ 315,981</u> |
| Minimum Target Operating Reserve | | <u>\$ 566,776</u> | <u>\$ 657,598</u> | <u>\$ 645,016</u> | <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>\$ 430,226</u> | <u>\$ 314,774</u> | <u>\$ 229,827</u> | <u>\$ 22,623</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Average Quarterly bill (11,000 gallons) | | <u><u>\$ 108.01</u></u> | <u><u>\$ 108.01</u></u> | | <u><u>\$ 116.31</u></u> | <u><u>\$ 125.44</u></u> | <u><u>\$ 133.48</u></u> | <u><u>\$ 138.90</u></u> | | | | |
| Average percentage increase | | | | 0.0% | 7.1% | 7.3% | 6.0% | 3.9% | | | | |
| Average quarterly dollar increase | | | | \$ - | \$ 8.30 | \$ 9.13 | \$ 8.04 | \$ 5.42 | | | | |
| Average annual dollar increase | | | | \$ - | \$ 33.20 | \$ 36.52 | \$ 32.14 | \$ 21.70 | | | | |

(1) Transfers for debt service are expected to end in 2021, the related debt service payments will be made directly from the fund.

City of Maple Plain, Minnesota
Sewer Fund
Cash Flow Projections
Scenario 2
For the Years Ending December 31, 2022 through 2031

| | Actual results | | | | RATE STUDY PROJECTIONS | | | | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
|--|---------------------|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020 | 2021 | 2022 | 2023 | Estimated 2024 | Estimated 2025 | Estimated 2026 | Estimated 2027 | | | | |
| Projected Rate Increase | | | | | | | | | | | | |
| Usage rates | | | | | 5% | 4% | 3% | 3% | | | | |
| Fixed | | | | | 5% | 4% | 3% | 3% | | | | |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts from customers and users | | | | | | | | | | | | |
| Receipts from customers | \$ 330,657 | \$ 358,388 | \$ 381,224 | \$ 466,889 | \$ 481,725 | \$ 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 | 4,001 |
| Other revenues | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (344,107) | (310,981) | (265,809) | (282,188) | (296,191) | (308,490) | (321,310) | (334,678) | (348,614) | (363,144) | (378,292) | (394,089) |
| Payments to employees | (4,878) | - | (677) | (303) | - | - | - | - | - | - | - | - |
| Net cash from operating activities | (18,328) | 47,407 | 114,738 | 184,398 | 189,535 | 196,551 | 198,811 | 200,927 | 202,939 | 204,836 | 206,607 | 208,237 |
| Cash Flows from Noncapital Financing Activities | | | | | | | | | | | | |
| Transfers to other funds | | | | | | | | | | | | |
| (1) Transfers for debt obligations | (50,510) | (330,402) | - | - | - | - | - | - | - | - | - | - |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | | | | | |
| Acquisition of capital assets | - | (314,235) | (66,768) | (93,315) | (411,000) | - | (10,000) | (380,000) | (540,000) | - | (190,000) | - |
| Capital Reserve | - | - | - | - | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| Connection fees received | 6,570 | 3,285 | 3,285 | - | - | - | - | - | - | - | - | - |
| Special assessments received | 18,217 | 62,054 | 35,684 | 30,210 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 | 20,354 |
| Proceeds of long-term debt, net of issuance costs | - | 782,565 | 150,948 | - | 386,000 | - | - | 320,000 | 540,000 | - | 180,000 | - |
| Interest paid on long-term debt | (25,035) | (21,808) | (43,782) | (45,017) | (38,710) | (45,626) | (40,862) | (36,039) | (39,918) | (50,573) | (46,379) | (47,094) |
| Principal paid on long-term debt | (50,000) | (185,000) | (97,647) | (112,339) | (103,847) | (134,580) | (134,580) | (136,917) | (170,223) | (148,067) | (153,067) | (165,067) |
| Net cash from capital and related financing activities | (50,248) | 326,861 | (18,280) | (220,461) | (167,204) | (179,853) | (185,088) | (232,602) | (209,788) | (198,286) | (209,092) | (211,807) |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Investment earnings and other activity | 337 | 363 | 1,025 | 2,265 | 303 | 305 | 307 | 310 | 312 | 314 | 317 | 319 |
| Net Increase (Decrease) | | | | | | | | | | | | |
| In Cash and Cash Equivalents | (118,749) | 44,229 | 97,483 | (33,798) | 22,634 | 17,004 | 14,030 | (31,365) | (6,537) | 6,865 | (2,169) | (3,250) |
| Cash and Cash Equivalents, January 1 | 15,769 | (102,980) | (58,751) | 38,732 | 4,934 | 27,569 | 44,572 | 58,603 | 27,237 | 20,701 | 27,566 | 25,397 |
| Cash and Cash Equivalents, December 31 | <u>\$ (102,980)</u> | <u>\$ (58,751)</u> | <u>\$ 38,732</u> | <u>\$ 4,934</u> | <u>\$ 27,569</u> | <u>\$ 44,572</u> | <u>\$ 58,603</u> | <u>\$ 27,237</u> | <u>\$ 20,701</u> | <u>\$ 27,566</u> | <u>\$ 25,397</u> | <u>\$ 22,147</u> |
| Minimum Target Operating Reserve | | <u>\$ 274,672</u> | <u>\$ 298,602</u> | <u>\$ 290,652</u> | <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>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Average Quarterly bill (9,400 gallons) | | | <u>\$ 120.23</u> | <u>\$ 120.23</u> | <u>\$ 126.24</u> | <u>\$ 131.29</u> | <u>\$ 135.23</u> | <u>\$ 139.29</u> | | | | |
| Average percentage increase | | | | 0% | 5% | 4% | 3% | 3% | | | | |
| Average quarterly dollar increase | | | | \$ - | \$ 6.01 | \$ 5.05 | \$ 3.94 | \$ 4.06 | | | | |
| Average annual dollar increase | | | | \$ - | \$ 24.05 | \$ 20.20 | \$ 15.75 | \$ 16.23 | | | | |

(1) Transfers for debt service are expected to end in 2021, the related debt service payments will be made directly from the fund.

City of Maple Plain, Minnesota
Stormwater Fund
Cash Flow Projections
Scenario 2
For the Years Ending December 31, 2022 through 2031

| | Actual results | | | | RATE STUDY PROJECTIONS | | | | Estimated 2028 | Estimated 2029 | Estimated 2030 | Estimated 2031 |
|--|-------------------|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020 | 2021 | 2022 | 2023 | Estimated 2024 | Estimated 2025 | Estimated 2026 | Estimated 2027 | | | | |
| Projected Rate Increase | | | | | | | | | | | | |
| Fixed | | | | | 5% | 5% | 5% | 5% | | | | |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts from customers and users | | | | | | | | | | | | |
| Receipts from customers | \$ 74,923 | \$ 73,548 | \$ 69,285 | \$ 82,058 | \$ 80,173 | \$ 83,633 | \$ 86,668 | \$ 89,814 | \$ 92,508 | \$ 95,283 | \$ 98,142 | \$ 101,086 |
| Penalties | - | - | - | - | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 |
| Other revenues | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments to suppliers/service providers | (13,137) | (7,226) | (51,256) | (30,497) | (30,811) | (31,278) | (31,763) | (32,266) | (32,788) | (33,330) | (33,892) | (34,475) |
| Payments to employees | - | - | - | - | - | - | - | - | - | - | - | - |
| Net cash from operating activities | 61,786 | 66,322 | 18,029 | 51,561 | 50,532 | 53,525 | 56,075 | 58,718 | 60,890 | 63,123 | 65,420 | 67,781 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash Flows from Capital and Related Financing Activities | | | | | | | | | | | | |
| Acquisition of capital assets | - | (242,017) | (27,921) | - | (313,000) | - | - | (320,000) | (360,000) | - | (300,000) | - |
| Capital Reserve | - | - | - | - | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| Connection fees received | - | - | - | - | - | - | - | - | - | - | - | - |
| Special assessments received | 16,380 | 36,961 | 24,591 | 21,067 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 | 14,815 |
| Proceeds of long-term debt, net of issuance costs | - | 188,745 | - | - | 313,000 | - | - | 320,000 | 360,000 | - | 300,000 | - |
| Interest paid on long-term debt | (23,144) | (22,287) | (24,508) | (22,961) | (21,756) | (29,270) | (27,319) | (25,293) | (32,227) | (39,641) | (36,239) | (41,183) |
| Principal paid on long-term debt | (40,000) | (40,000) | (40,000) | (45,000) | (50,000) | (70,867) | (75,867) | (75,867) | (97,200) | (121,200) | (121,200) | (141,200) |
| Net cash from capital and related financing activities | (46,764) | (78,598) | (67,838) | (46,894) | (61,941) | (90,322) | (93,371) | (91,345) | (119,612) | (151,026) | (147,624) | (172,568) |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Investment earnings and other activity | 1,455 | 1,297 | 3,410 | 7,140 | 1,229 | 1,236 | 1,244 | 1,252 | 1,259 | 1,267 | 1,275 | 1,283 |
| Net Increase (Decrease) | | | | | | | | | | | | |
| In Cash and Cash Equivalents | 16,477 | (10,979) | (46,399) | 11,807 | (10,181) | (35,561) | (36,052) | (31,376) | (57,463) | (86,636) | (80,929) | (103,504) |
| Cash and Cash Equivalents, January 1 | 519,408 | 535,885 | 524,906 | 478,507 | 490,314 | 480,133 | 444,573 | 408,521 | 377,145 | 319,682 | 233,045 | 152,116 |
| Cash and Cash Equivalents, December 31 | <u>\$ 535,885</u> | <u>\$ 524,906</u> | <u>\$ 478,507</u> | <u>\$ 490,314</u> | <u>\$ 480,133</u> | <u>\$ 444,573</u> | <u>\$ 408,521</u> | <u>\$ 377,145</u> | <u>\$ 319,682</u> | <u>\$ 233,045</u> | <u>\$ 152,116</u> | <u>\$ 48,612</u> |
| Minimum Target Operating Reserve | | <u>\$ 90,136</u> | <u>\$ 83,210</u> | <u>\$ 87,162</u> | <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>\$ 434,770</u> | <u>\$ 395,298</u> | <u>\$ 403,152</u> | <u>\$ 364,358</u> | <u>\$ 325,505</u> | <u>\$ 291,228</u> | <u>\$ 231,324</u> | <u>\$ 142,176</u> | <u>\$ 58,660</u> | <u>\$ -</u> | <u>\$ -</u> |
| Average quarterly bill | | <u>\$ 10.25</u> | <u>\$ 10.25</u> | | <u>\$ 10.76</u> | <u>\$ 11.30</u> | <u>\$ 11.87</u> | <u>\$ 12.46</u> | | | | |
| Average percentage increase | | | | 0% | | 5% | 5% | 5% | | | | 5% |
| Average quarterly dollar increase | | | | \$ - | \$ 0.51 | \$ 0.54 | \$ 0.57 | \$ 0.59 | | | | |
| Average annual dollar increase | | | | \$ - | \$ 2.05 | \$ 2.15 | \$ 2.26 | \$ 2.37 | | | | |

CITY OF MAPLE PLAIN
Abdo Enterprise Fund Revenue Budget

04/14/25 8:43 AM

Page 1

| Account Descr | 2023 Budget | 2023 Amt | 2024 Budget | 2024 YTD Amt | 2025 Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 601 WATER FUND | | | | | |
| R 601-33000 Intergovernmental Revenues | \$0.00 | \$0.00 | \$0.00 | \$18,589.80 | \$0.00 |
| R 601-33422 Other State Aid Grants | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 |
| R 601-34950 Other Revenues | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| R 601-36100 Special Assessments | \$29,074.00 | \$18,744.08 | \$29,074.00 | \$174,576.49 | \$29,487.00 |
| R 601-36210 Interest Earnings | \$0.00 | \$11,159.00 | \$0.00 | \$30,164.79 | \$15,568.00 |
| R 601-36211 Interest Earning/Interfund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 601-36250 Refunds & Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$67,531.03 | \$0.00 |
| R 601-37100 Water Sales | \$470,732.00 | \$417,075.15 | \$517,805.20 | \$406,661.81 | \$581,503.00 |
| R 601-37110 Water Fixed | \$36,506.00 | \$34,295.56 | \$40,156.60 | \$37,646.38 | \$55,215.00 |
| R 601-37120 Water Treatment Charge | \$88,811.00 | \$88,301.29 | \$88,811.00 | \$86,941.61 | \$127,515.00 |
| R 601-37130 State Water Charge | \$8,583.00 | \$8,812.42 | \$8,583.00 | \$8,940.86 | \$13,114.00 |
| R 601-37150 Water Connection Fees | \$15,378.00 | \$187,500.00 | \$15,378.00 | \$2,120.00 | \$2,332.00 |
| R 601-37155 Meter Sales | \$255.00 | \$255.00 | \$255.00 | \$0.00 | \$0.00 |
| R 601-37160 Water Penalty | \$5,558.00 | \$5,463.21 | \$5,558.00 | \$7,440.37 | \$8,184.00 |
| R 601-37165 Water Shut Off/Turn On | \$120.00 | \$515.24 | \$120.00 | \$2,924.76 | \$3,217.00 |
| 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 | \$655,017.00 | \$772,120.95 | \$705,740.80 | \$853,587.90 | \$836,135.00 |
| 602 SEWER FUND | | | | | |
| R 602-33000 Intergovernmental Revenues | \$0.00 | \$0.00 | \$0.00 | \$889.80 | \$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 | \$15,915.71 | \$20,096.00 | \$139,030.04 | \$20,354.00 |
| R 602-36210 Interest Earnings | \$0.00 | \$1.00 | \$0.00 | \$926.75 | \$610.00 |
| R 602-36250 Refunds & Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 602-37200 Sewer Sales | \$115,480.00 | \$99,299.53 | \$121,254.00 | \$195,670.80 | \$205,970.00 |
| R 602-37210 Sewer Fixed | \$342,475.00 | \$310,114.79 | \$359,598.75 | \$327,649.77 | \$454,341.00 |
| R 602-37250 Sewer Connection Fees | \$3,285.00 | \$0.00 | \$3,285.00 | \$0.00 | \$0.00 |
| R 602-37260 Sewer Penalty | \$4,858.00 | \$4,991.43 | \$4,858.00 | \$7,728.60 | \$8,038.00 |
| 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 | \$93,315.00 | \$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 | 2023 Budget | 2023 Amt | 2024 Budget | 2024 YTD Amt | 2025 Budget |
|---|----------------|--------------|----------------|-----------------|----------------|
| R 602-39999 Prior Period Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602 SEWER FUND | \$486,194.00 | \$523,637.46 | \$509,091.75 | \$671,895.76 | \$689,313.00 |
| 603 STORM WATER FUND | | | | | |
| R 603-33000 Intergovernmental Revenues | \$0.00 | \$0.00 | \$0.00 | \$651.00 | \$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 | \$9,487.04 | \$0.00 | \$52,316.27 | \$14,815.00 |
| R 603-36210 Interest Earnings | \$0.00 | \$3,601.00 | \$0.00 | \$10,132.81 | \$5,421.00 |
| R 603-36250 Refunds & Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 |
| R 603-37300 Refuse (Garbage) Charges | \$0.00 | \$402.00 | \$0.00 | \$7,111.83 | \$0.00 |
| R 603-37400 Storm Sewer (Residential) | \$0.00 | \$30,115.74 | \$0.00 | \$19,376.20 | \$34,090.00 |
| R 603-37410 Storm Sewer (Institutional) | \$0.00 | \$712.40 | \$0.00 | \$306.18 | \$428.00 |
| R 603-37420 Storm Sewer (Multi-Family) | \$0.00 | \$5,948.12 | \$0.00 | \$5,621.81 | \$4,427.00 |
| R 603-37430 Storm Sewer (Comm/Ind) | \$0.00 | \$52,068.06 | \$0.00 | \$56,396.98 | \$78,955.00 |
| R 603-37460 Storm Sewer Penalty | \$0.00 | \$1,223.79 | \$0.00 | \$1,237.27 | \$1,299.00 |
| R 603-37495 Storm Sewer Reserves | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| R 603-39200 Interfund Operating Transfers | \$50,000.00 | \$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 | \$50,000.00 | \$103,558.15 | \$0.00 | \$154,650.35 | \$139,435.00 |
| 621 WATER CIP FUND | | | | | |
| R 621-36210 Interest Earnings | \$0.00 | \$7,768.00 | \$0.00 | \$26,975.30 | \$12,754.00 |
| 621 WATER CIP FUND | \$0.00 | \$7,768.00 | \$0.00 | \$26,975.30 | \$12,754.00 |
| 622 SANITARY SEWER CIP FUND | | | | | |
| R 622-36210 Interest Earnings | \$0.00 | \$1,380.00 | \$0.00 | \$4,791.54 | \$2,266.00 |
| R 622-39200 Interfund Operating Transfers | \$23,900.00 | \$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 | \$23,900.00 | \$1,380.00 | \$0.00 | \$4,791.54 | \$2,266.00 |
| 623 STORM WATER CIP FUND | | | | | |
| R 623-36210 Interest Earnings | \$0.00 | \$3,539.00 | \$0.00 | \$13,499.04 | \$6,213.00 |
| R 623-39200 Interfund Operating Transfers | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 623 STORM WATER CIP FUND | \$0.00 | \$3,539.00 | \$50,000.00 | \$63,499.04 | \$56,213.00 |

| Account Descr | 2023 Budget | 2023 Amt | 2024 Budget | 2024 YTD Amt | 2025 Budget |
|---------------|----------------|----------------|----------------|-----------------|----------------|
| | \$1,215,111.00 | \$1,412,003.56 | \$1,264,832.55 | \$1,775,399.89 | \$1,736,116.00 |

CITY OF MAPLE PLAIN
Abdo Enterprise Fund Expenditure Budget

04/14/25 8:42 AM

Page 1

| Account Descr | 2023 Amt | 2023 YTD Budget | 2024 YTD Amt | 2024 Budget | 2025 Budget |
|---|--------------|--------------------|-----------------|----------------|----------------|
| 601 WATER FUND | | | | | |
| 49400 Water Utilities (GENERAL) | | | | | |
| E 601-49400-101 Full-Time Employees - Regular | \$0.00 | \$3,848.00 | \$0.00 | \$3,963.44 | \$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 | \$0.00 | \$0.00 | \$5,410.00 |
| E 601-49400-121 PERA Contribution | \$0.00 | \$312.00 | \$0.00 | \$321.36 | \$410.00 |
| E 601-49400-122 FICA Contribution | \$0.00 | \$312.00 | \$0.00 | \$321.36 | \$410.00 |
| E 601-49400-129 Pension Expense | \$0.00 | -\$4,945.00 | \$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 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-201 Operating Supplies | \$1,811.35 | \$3,675.00 | \$2,344.67 | \$3,785.25 | \$1,000.00 |
| E 601-49400-204 Envelopes & Letterhead | \$0.00 | \$210.00 | \$0.00 | \$216.30 | \$0.00 |
| E 601-49400-212 Motor Fuels | \$850.92 | \$2,000.00 | \$1,039.52 | \$2,060.00 | \$2,000.00 |
| E 601-49400-215 Shop Materials | -\$55.13 | \$525.00 | \$0.00 | \$540.75 | \$0.00 |
| E 601-49400-216 Chemicals & Chemical Products | \$1,585.00 | \$10,500.00 | \$0.00 | \$6,000.00 | \$4,600.00 |
| E 601-49400-221 Equipment Parts | -\$547.51 | \$3,000.00 | \$19.82 | \$3,090.00 | \$3,000.00 |
| E 601-49400-227 Utility Maintenance Supplies | \$2,229.25 | \$3,000.00 | \$8,997.99 | \$3,090.00 | \$4,000.00 |
| E 601-49400-240 Small Tools & Minor Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,500.00 |
| E 601-49400-301 Auditing & Accounting Services | \$3,500.00 | \$0.00 | \$315.00 | \$0.00 | \$9,000.00 |
| E 601-49400-302 Planning Services | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 601-49400-303 Engineering Services | \$17,591.00 | \$26,250.00 | \$22,390.00 | \$27,037.50 | \$21,000.00 |
| E 601-49400-304 Legal Services | \$0.00 | \$1,735.00 | \$0.00 | \$1,787.05 | \$0.00 |
| E 601-49400-309 EDP, Software and Design | \$7,384.34 | \$8,400.00 | \$8,091.45 | \$8,652.00 | \$9,000.00 |
| E 601-49400-311 Contract Service | \$99,825.34 | \$70,000.00 | \$107,798.56 | \$72,100.00 | \$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 | \$3,917.44 | \$2,931.00 | \$4,444.08 | \$3,018.93 | \$4,500.00 |
| E 601-49400-322 Postage | \$1,076.98 | \$525.00 | \$1,190.06 | \$540.75 | \$1,300.00 |
| E 601-49400-352 General Public Information | \$630.00 | \$0.00 | \$587.60 | \$0.00 | \$600.00 |
| E 601-49400-361 General Liability Insurance | \$13,499.76 | \$8,000.00 | \$13,872.00 | \$8,240.00 | \$9,950.00 |
| E 601-49400-381 Electric Utilities | \$42,810.39 | \$43,273.00 | \$38,396.06 | \$44,571.19 | \$44,000.00 |
| E 601-49400-383 Gas Utilities | \$916.74 | \$3,381.00 | \$1,263.93 | \$3,482.43 | \$2,000.00 |
| E 601-49400-400 Equipment Repair & Maintenananc | \$107,223.38 | \$55,000.00 | \$118,718.90 | \$56,650.00 | \$100,000.00 |
| E 601-49400-401 Building Repair & Maintenance | \$0.00 | \$0.00 | \$1,535.00 | \$0.00 | \$0.00 |
| E 601-49400-404 Machinery & Equipment Repair | \$0.00 | \$794.00 | \$0.00 | \$817.82 | \$0.00 |
| E 601-49400-420 Depreciation Expense | \$240,824.00 | \$208,289.00 | \$243,205.69 | \$0.00 | \$240,828.00 |
| E 601-49400-433 Dues & Subscriptions | \$1,378.72 | \$1,128.00 | \$1,067.44 | \$1,161.84 | \$1,300.00 |
| E 601-49400-437 Miscellaneous | \$75,522.02 | \$2,100.00 | \$3,104.57 | \$2,163.00 | \$0.00 |

| Account Descr | 2023 Amt | 2023 YTD Budget | 2024 YTD Amt | 2024 Budget | 2025 Budget |
|--|--------------|-----------------|--------------|--------------|--------------|
| E 601-49400-438 Collected for Other Agencies | \$6,472.00 | \$6,785.00 | \$6,472.00 | \$6,988.55 | \$6,700.00 |
| E 601-49400-500 Capital Outlay (GENERAL) | \$10,391.56 | \$0.00 | \$5,728.05 | \$0.00 | \$11,000.00 |
| E 601-49400-580 Other Equipment | \$0.00 | \$0.00 | \$2,807.50 | \$0.00 | \$0.00 |
| E 601-49400-601 Bond Principal | \$0.42 | \$417,800.00 | \$0.00 | \$376,278.00 | \$0.00 |
| E 601-49400-611 Bond Interest | \$86,397.07 | \$96,541.00 | \$89,296.00 | \$81,620.00 | \$71,672.00 |
| E 601-49400-612 Other Long-Term Debt Interest | -\$10,717.00 | \$0.00 | -\$11,935.00 | \$0.00 | \$0.00 |
| E 601-49400-621 Bond Issuance Cost | \$0.00 | \$31,461.00 | \$0.00 | \$0.00 | \$0.00 |
| 49400 Water Utilities (GENERAL) | \$715,018.04 | \$1,006,830.00 | \$670,750.89 | \$718,497.52 | \$686,180.00 |
| 49611 Water Treat Plant | | | | | |
| E 601-49611-720 Operating Transfers | \$0.00 | \$49,151.00 | \$0.00 | \$0.00 | \$0.00 |
| 49611 Water Treat Plant | \$0.00 | \$49,151.00 | \$0.00 | \$0.00 | \$0.00 |
| 601 WATER FUND | \$715,018.04 | \$1,055,981.00 | \$670,750.89 | \$718,497.52 | \$686,180.00 |
| 602 SEWER FUND | | | | | |
| 49450 Sewer (GENERAL) | | | | | |
| E 602-49450-101 Full-Time Employees - Regular | \$0.00 | \$3,885.00 | \$0.00 | \$4,001.55 | \$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 | \$0.00 | \$0.00 | \$5,410.00 |
| E 602-49450-121 PERA Contribution | \$0.00 | \$315.00 | \$0.00 | \$324.45 | \$410.00 |
| E 602-49450-122 FICA Contribution | \$0.00 | \$315.00 | \$0.00 | \$324.45 | \$410.00 |
| E 602-49450-151 Worker s Comp Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-201 Operating Supplies | \$0.00 | \$630.00 | \$24.77 | \$648.90 | \$1,350.00 |
| E 602-49450-204 Envelopes & Letterhead | \$0.00 | \$210.00 | \$0.00 | \$216.30 | \$0.00 |
| E 602-49450-301 Auditing & Accounting Services | \$0.00 | \$0.00 | \$314.99 | \$0.00 | \$9,000.00 |
| E 602-49450-302 Planning Services | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-303 Engineering Services | \$20,754.50 | \$2,100.00 | \$261.61 | \$2,163.00 | \$2,300.00 |
| E 602-49450-304 Legal Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-309 EDP, Software and Design | \$412.61 | \$631.00 | \$1,228.77 | \$649.93 | \$2,000.00 |
| E 602-49450-311 Contract Service | \$12,001.52 | \$49,802.00 | \$15,135.07 | \$51,296.06 | \$73,000.00 |
| E 602-49450-319 Other Consulting Services | \$214,705.47 | \$302,400.00 | \$217,140.33 | \$320,544.00 | \$250,350.00 |
| E 602-49450-322 Postage | \$999.99 | \$525.00 | \$1,203.07 | \$540.75 | \$1,400.00 |
| E 602-49450-352 General Public Information | \$630.00 | \$0.00 | \$587.62 | \$0.00 | \$700.00 |
| E 602-49450-361 General Liability Insurance | \$2,813.20 | \$2,100.00 | \$2,577.00 | \$2,163.00 | \$1,860.00 |
| E 602-49450-381 Electric Utilities | \$2,662.38 | \$2,625.00 | \$2,430.72 | \$2,703.75 | \$2,600.00 |
| E 602-49450-383 Gas Utilities | \$258.54 | \$280.00 | \$365.09 | \$288.40 | \$400.00 |
| E 602-49450-400 Equipment Repair & Maintenan | \$0.00 | \$1,050.00 | -\$2,807.50 | \$1,081.50 | \$2,600.00 |
| E 602-49450-404 Machinery & Equipment Repair | \$17,259.50 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 |
| E 602-49450-420 Depreciation Expense | \$86,352.00 | \$71,089.00 | \$90,656.48 | \$0.00 | \$86,352.00 |
| E 602-49450-433 Dues & Subscriptions | \$6,002.73 | \$3,360.00 | -\$732.55 | \$3,460.80 | \$3,500.00 |

| Account Descr | 2023 Amt | 2023 YTD Budget | 2024 YTD Amt | 2024 Budget | 2025 Budget |
|--|--------------|--------------------|-----------------|----------------|----------------|
| E 602-49450-437 Miscellaneous | \$600.00 | \$5,250.00 | \$0.00 | \$5,407.50 | \$0.00 |
| E 602-49450-580 Other Equipment | \$0.00 | \$0.00 | \$2,807.50 | \$0.00 | \$0.00 |
| E 602-49450-601 Bond Principal | -\$0.17 | \$134,800.00 | \$0.00 | \$110,659.00 | \$0.00 |
| E 602-49450-611 Bond Interest | \$43,994.20 | \$46,522.00 | \$47,892.52 | \$41,552.00 | \$36,319.00 |
| E 602-49450-612 Other Long-Term Debt Interest | -\$8,816.00 | \$0.00 | -\$9,753.00 | \$0.00 | \$0.00 |
| E 602-49450-621 Bond Issuance Cost | \$0.00 | \$26,218.00 | \$0.00 | \$0.00 | \$0.00 |
| E 602-49450-720 Operating Transfers | \$0.00 | \$49,151.00 | \$0.00 | \$0.00 | \$0.00 |
| 49450 Sewer (GENERAL) | \$401,130.47 | \$703,258.00 | \$369,332.49 | \$549,025.34 | \$479,961.00 |
| 602 SEWER FUND | \$401,130.47 | \$703,258.00 | \$369,332.49 | \$549,025.34 | \$479,961.00 |
| 603 STORM WATER FUND | | | | | |
| 49455 Storm Sewer | | | | | |
| E 603-49455-103 Part-Time Employees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,700.00 |
| E 603-49455-121 PERA Contribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| E 603-49455-122 FICA Contribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$210.00 |
| E 603-49455-151 Worker s Comp Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 603-49455-203 Printed Forms & Paper | \$0.00 | \$0.00 | \$97.62 | \$0.00 | \$0.00 |
| E 603-49455-301 Auditing & Accounting Services | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$4,500.00 |
| E 603-49455-303 Engineering Services | \$12,976.25 | \$5,000.00 | \$3,685.25 | \$5,150.00 | \$4,500.00 |
| E 603-49455-309 EDP, Software and Design | \$0.00 | \$0.00 | \$164.43 | \$0.00 | \$0.00 |
| E 603-49455-311 Contract Service | \$4,914.80 | \$5,000.00 | \$4,080.00 | \$5,150.00 | \$5,000.00 |
| E 603-49455-319 Other Consulting Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| E 603-49455-400 Equipment Repair & Maintenan | \$0.00 | \$0.00 | \$10,886.74 | \$0.00 | \$11,000.00 |
| E 603-49455-420 Depreciation Expense | \$49,584.00 | \$7,859.00 | \$49,585.56 | \$8,094.77 | \$49,584.00 |
| E 603-49455-433 Dues & Subscriptions | \$20,900.28 | \$11,010.00 | \$0.04 | \$11,340.30 | \$11,400.00 |
| E 603-49455-437 Miscellaneous | \$0.00 | \$0.00 | \$10.29 | \$0.00 | \$0.00 |
| E 603-49455-611 Bond Interest | \$22,476.14 | \$23,424.00 | \$23,954.28 | \$24,126.72 | \$20,507.00 |
| E 603-49455-612 Other Long-Term Debt Interest | -\$55.00 | \$0.00 | -\$337.00 | \$0.00 | \$0.00 |
| E 603-49455-720 Operating Transfers | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| E 603-49455-722 Capital Improvement Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$16,200.00 |
| 49455 Storm Sewer | \$110,796.47 | \$102,293.00 | \$142,232.21 | \$103,861.79 | \$175,801.00 |
| 603 STORM WATER FUND | \$110,796.47 | \$102,293.00 | \$142,232.21 | \$103,861.79 | \$175,801.00 |
| 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 |
| 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 | | | | | |

| Account Descr | 2023 Amt | 2023 YTD Budget | 2024 YTD Amt | 2024 Budget | 2025 Budget |
|-------------------------------------|----------------|--------------------|-----------------|----------------|----------------|
| 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 |
| | \$1,226,944.98 | \$1,861,532.00 | \$1,182,315.59 | \$1,371,384.65 | \$1,341,942.00 |