



South Placer M.U.D.

Budget Report

Account Summary

For Fiscal: 2026-2027 Period Ending: 09/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - OPERATING FUND							
Expense							
100-A02-50100	SALARIES	810,000.00	810,000.00	58,523.87	163,522.59	646,477.41	79.81 %
100-A02-50201	FICA - SOCIAL SECURITY	62,000.00	62,000.00	4,652.67	13,070.20	48,929.80	78.92 %
100-A02-50307	RETIREMENT 457	60,000.00	60,000.00	4,255.04	14,815.26	45,184.74	75.31 %
100-A02-50401	RETIREMENT PERS	76,000.00	76,000.00	5,704.72	15,860.88	60,139.12	79.13 %
100-A02-50404	CALPERS UAL ASD	1,089,288.00	1,089,288.00	0.00	262,446.16	826,841.84	75.91 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	547,000.00	547,000.00	37,869.87	124,789.70	422,210.30	77.19 %
100-A02-50425	RETIREE SAVINGS (ACTIVE EMPLOY...	0.00	0.00	4,000.00	6,400.00	-6,400.00	0.00 %
100-A02-50901	INSURANCE BENEFITS	283,750.00	283,750.00	11,088.82	119,005.19	164,744.81	58.06 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	1,424.00	2,621.08	22,378.92	89.52 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	250,000.00	250,000.00	1,642.15	46,238.88	203,761.12	81.50 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR...	93,000.00	93,000.00	1,780.36	11,211.01	81,788.99	87.95 %
100-A02-60901	PRINTING/PUBLICATIONS - ADMINIS...	8,000.00	8,000.00	1,015.37	1,615.37	6,384.63	79.81 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	1,005.92	2,013.33	22,986.67	91.95 %
100-A02-61111	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-A02-61200	LEGAL CONSULTANT SERVICES	225,000.00	225,000.00	7,600.00	24,684.00	200,316.00	89.03 %
100-A02-61300	BANK CHARGES	160,000.00	160,000.00	15,469.68	42,086.33	117,913.67	73.70 %
100-A02-61400	BILLING EXPENSE	165,000.00	165,000.00	19,069.67	44,056.87	120,943.13	73.30 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	365,000.00	365,000.00	0.00	358,215.36	6,784.64	1.86 %
100-A02-61600	ELECTION EXPENSES - ADMINISTRAT...	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
100-A02-61700	GOVERNMENT FEES/PERMITS/ADM...	42,000.00	42,000.00	0.00	26,465.28	15,534.72	36.99 %
100-A02-61900	INTEREST EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-A02-69100	DEPRECIATION EXPENSE	2,000,000.00	2,000,000.00	0.00	0.00	2,000,000.00	100.00 %
100-F01-50100	SALARIES	1,790,000.00	1,790,000.00	124,359.84	366,918.93	1,423,081.07	79.50 %
100-F01-50201	FICA - SOCIAL SECURITY	137,000.00	137,000.00	9,452.85	27,844.66	109,155.34	79.68 %
100-F01-50307	RETIREMENT 457	57,000.00	57,000.00	3,450.00	13,275.00	43,725.00	76.71 %
100-F01-50401	RETIREMENT PERS	165,000.00	165,000.00	10,829.31	29,898.24	135,101.76	81.88 %
100-F01-50404	CALPERS UAL FSD	321,438.00	321,438.00	0.00	311,036.00	10,402.00	3.24 %
100-F01-50601	BOOT ALLOWANCE	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
100-F01-50901	INSURANCE BENEFITS	590,000.00	590,000.00	43,700.64	110,310.35	479,689.65	81.30 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	171,000.00	171,000.00	26,241.53	34,371.39	136,628.61	79.90 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	95,000.00	95,000.00	0.00	0.00	95,000.00	100.00 %
100-F01-60300	RENTS & LEASES	301,000.00	301,000.00	0.00	0.00	301,000.00	100.00 %
100-F01-60400	GAS & OIL - MAINTENANCE	80,000.00	80,000.00	7,772.82	23,077.18	56,922.82	71.15 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	14,001.35	25,676.58	54,323.42	67.90 %
100-F01-60600	SUBSCRIPTION/MAINTENANCE AGR...	16,000.00	16,000.00	0.00	0.00	16,000.00	100.00 %
100-F01-60700	UTILITIES	221,000.00	221,000.00	21,484.88	62,185.29	158,814.71	71.86 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	36,000.00	36,000.00	3,043.35	5,148.35	30,851.65	85.70 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	24,000.00	24,000.00	1,199.20	3,848.64	20,151.36	83.96 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	112,000.00	112,000.00	7,935.66	15,707.41	96,292.59	85.98 %
100-F01-61115	ASPHALT PATCH PAVING	101,000.00	101,000.00	0.00	0.00	101,000.00	100.00 %
100-F01-61309	EASEMENT MAINTENANCE	271,000.00	271,000.00	0.00	1,930.50	269,069.50	99.29 %
100-F01-61345	LATERAL CAMERA REPAIRS	34,000.00	34,000.00	473.26	3,565.30	30,434.70	89.51 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	697.62	697.62	10,302.38	93.66 %
100-F01-61465	ROOT CONTROL PROGRAM	96,000.00	96,000.00	0.00	0.00	96,000.00	100.00 %
100-F01-61700	REGULATORY COMPLIANCE	67,000.00	67,000.00	3,128.76	3,424.15	63,575.85	94.89 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	0.00	460.44	95,539.56	99.52 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,550,000.00	8,550,000.00	2,137,500.00	2,137,500.00	6,412,500.00	75.00 %
100-F01-71309	EASEMENT/ACCESS ROAD NEW & ...	161,000.00	161,000.00	0.00	0.00	161,000.00	100.00 %
100-F01-71320	VEHICLE NEW & UPGRADES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
100-F01-71350	TOOLS/EQUIPMENT (NEW CAPITAL)	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %

Budget Report

For Fiscal: 2026-2027 Period Ending: 09/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-F01-71411	CY/HQ BUILDINGS NEW	770,000.00	770,000.00	0.00	0.00	770,000.00	100.00 %
100-T03-50100	SALARIES	864,000.00	864,000.00	75,056.27	208,645.98	655,354.02	75.85 %
100-T03-50201	FICA - SOCIAL SECURITY	73,000.00	73,000.00	5,735.28	15,902.24	57,097.76	78.22 %
100-T03-50307	RETIREMENT 457	24,000.00	24,000.00	2,050.00	7,175.00	16,825.00	70.10 %
100-T03-50401	RETIREMENT PERS	100,000.00	100,000.00	7,505.28	20,659.43	79,340.57	79.34 %
100-T03-50404	CALPERS UAL TSD	125,003.00	125,003.00	0.00	120,958.00	4,045.00	3.24 %
100-T03-50601	BOOT ALLOWANCE	2,400.00	2,400.00	0.00	0.00	2,400.00	100.00 %
100-T03-50901	INSURANCE BENEFITS	155,000.00	155,000.00	15,410.71	30,625.79	124,374.21	80.24 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	748,000.00	748,000.00	5,797.30	17,300.83	730,699.17	97.69 %
100-T03-60800	FOG - PERMIT COMPLIANCE	15,150.00	15,150.00	7,886.08	8,136.08	7,013.92	46.30 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	139.14	356.14	2,793.86	88.69 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	18,550.00	18,550.00	882.00	882.00	17,668.00	95.25 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	5,200.00	5,200.00	403.67	558.52	4,641.48	89.26 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,650.00	11,650.00	0.00	1,903.24	9,746.76	83.66 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR...	121,175.00	121,175.00	16,886.73	44,779.22	76,395.78	63.05 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	29,850.00	29,850.00	0.00	11,763.27	18,086.73	60.59 %
100-T03-71405	SYSTEM IMPROVEMENTS	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-T03-71408	PARTICIPATION IN REGIONAL PROJ...	650,000.00	650,000.00	0.00	0.00	650,000.00	100.00 %
100-T03-71410	EASEMENT INSPECTION PROGRAM	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
100-T03-71415	EASEMENT/PROPERTY ACQUISITION	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
100-T03-71425	COMPUTERS/OFFICE FURNITURE (N...	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-T03-71500	RWWTP REHAB & REPLACEMENT	2,075,000.00	2,075,000.00	518,750.00	518,750.00	1,556,250.00	75.00 %
	Expense Total:	25,905,604.00	25,905,604.00	3,246,875.67	5,464,389.26	20,441,214.74	78.91%
	Fund: 100 - OPERATING FUND Total:	25,905,604.00	25,905,604.00	3,246,875.67	5,464,389.26	20,441,214.74	78.91%
Fund: 300 - EXPANSION							
Expense							
300-T03-50101	SALARIES/TRANSFER	43,000.00	43,000.00	0.00	0.00	43,000.00	100.00 %
300-T03-60202	PROFESSIONAL SERVICES TSD	300,000.00	300,000.00	0.00	4,982.85	295,017.15	98.34 %
300-T03-71423	TRUNK EXTENSION REIMBURSEME...	6,025,000.00	6,025,000.00	0.00	0.00	6,025,000.00	100.00 %
300-T03-71425	EXPANSION PROJECTS	5,134,000.00	5,134,000.00	510.00	6,649.83	5,127,350.17	99.87 %
	Expense Total:	11,502,000.00	11,502,000.00	510.00	11,632.68	11,490,367.32	99.90%
	Fund: 300 - EXPANSION Total:	11,502,000.00	11,502,000.00	510.00	11,632.68	11,490,367.32	99.90%
Fund: 400 - RENEWAL							
Expense							
400-F01-71208	LATERAL CAMERA REPLACEMENTS	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
400-F01-71302	VEHICLE PURCHASES	876,000.00	876,000.00	0.00	717,365.22	158,634.78	18.11 %
400-F01-71305	LIFT STATION PUMP REPLACEMENT	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
400-F01-71309	EASEMENT/ACCESS ROAD REPLAC...	116,000.00	116,000.00	0.00	0.00	116,000.00	100.00 %
400-F01-71460	CY/HQ BUILDING REPLACEMENTS	650,000.00	650,000.00	0.00	0.00	650,000.00	100.00 %
400-F01-71475	SCADA SOFTWARE DESIGN & IMPL...	0.00	829,989.00	33,509.96	259,446.42	570,542.58	68.74 %
400-T03-50101	SALARIES/TRANSFER	43,000.00	43,000.00	0.00	0.00	43,000.00	100.00 %
400-T03-71210	CURED IN PLACE PIPE	750,000.00	750,000.00	0.00	0.00	750,000.00	100.00 %
400-T03-71317	HRF CREEK CROSSINGS - DESIGN	750,000.00	750,000.00	0.00	0.00	750,000.00	100.00 %
400-T03-71405	SYSTEM REHABILITATION	4,466,000.00	4,466,000.00	160.88	111,010.03	4,354,989.97	97.51 %
400-T03-71415	EASEMENT/PROPERTY ACQUISITION	235,000.00	235,000.00	0.00	0.00	235,000.00	100.00 %
400-T03-71510	PARTICIPATION IN REGIONAL PROJ...	550,000.00	550,000.00	0.00	0.00	550,000.00	100.00 %
	Expense Total:	8,489,000.00	9,318,989.00	33,670.84	1,087,821.67	8,231,167.33	88.33%
	Fund: 400 - RENEWAL Total:	8,489,000.00	9,318,989.00	33,670.84	1,087,821.67	8,231,167.33	88.33%
	Report Total:	45,896,604.00	46,726,593.00	3,281,056.51	6,563,843.61	40,162,749.39	85.95%

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
Fund: 100 - OPERATING FUND						
Expense	25,905,604.00	25,905,604.00	3,246,875.67	5,464,389.26	20,441,214.74	78.91%
Fund: 100 - OPERATING FUND Total:	25,905,604.00	25,905,604.00	3,246,875.67	5,464,389.26	20,441,214.74	78.91%
Fund: 300 - EXPANSION						
Expense	11,502,000.00	11,502,000.00	510.00	11,632.68	11,490,367.32	99.90%
Fund: 300 - EXPANSION Total:	11,502,000.00	11,502,000.00	510.00	11,632.68	11,490,367.32	99.90%
Fund: 400 - RENEWAL						
Expense	8,489,000.00	9,318,989.00	33,670.84	1,087,821.67	8,231,167.33	88.33%
Fund: 400 - RENEWAL Total:	8,489,000.00	9,318,989.00	33,670.84	1,087,821.67	8,231,167.33	88.33%
Report Total:	45,896,604.00	46,726,593.00	3,281,056.51	6,563,843.61	40,162,749.39	85.95%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
100 - OPERATING FUND	25,905,604.00	25,905,604.00	3,246,875.67	5,464,389.26	20,441,214.74	78.91%
300 - EXPANSION	11,502,000.00	11,502,000.00	510.00	11,632.68	11,490,367.32	99.90%
400 - RENEWAL	8,489,000.00	9,318,989.00	33,670.84	1,087,821.67	8,231,167.33	88.33%
Report Total:	45,896,604.00	46,726,593.00	3,281,056.51	6,563,843.61	40,162,749.39	85.95%