



South Placer M.U.D.

Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 100 - OPERATING FUND							
Expense							
100-A02-50100	SALARIES	745,000.00	745,000.00	112,928.56	720,691.91	24,308.09	3.26 %
100-A02-50201	FICA - SOCIAL SECURITY	57,000.00	57,000.00	7,202.70	53,615.93	3,384.07	5.94 %
100-A02-50307	RETIREMENT 457	50,000.00	55,000.00	4,080.49	57,014.36	-2,014.36	-3.66 %
100-A02-50401	RETIREMENT PERS	71,000.00	71,000.00	9,332.25	65,680.55	5,319.45	7.49 %
100-A02-50404	CALPERS UAL ASD	7,620.00	1,007,400.00	0.00	1,007,364.81	35.19	0.00 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	535,500.00	785,500.00	283,797.19	765,129.90	20,370.10	2.59 %
100-A02-50901	INSURANCE BENEFITS	275,000.00	275,000.00	11,591.65	228,918.79	46,081.21	16.76 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	60.60	9,859.05	15,140.95	60.56 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	200,000.00	200,000.00	4,446.51	85,623.12	114,376.88	57.19 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR...	70,000.00	74,800.00	1,638.10	67,614.34	7,185.66	9.61 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,750.00	7,750.00	415.37	5,403.50	2,346.50	30.28 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	50.00	14,059.25	15,940.75	53.14 %
100-A02-61111	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	1,890.40	609.60	24.38 %
100-A02-61200	LEGAL CONSULTANT SERVICES	225,000.00	225,000.00	27,505.50	209,377.00	15,623.00	6.94 %
100-A02-61300	BANK CHARGES	136,000.00	136,000.00	13,669.98	152,592.65	-16,592.65	-12.20 %
100-A02-61400	BILLING EXPENSE	145,000.00	145,000.00	14,756.25	145,032.97	-32.97	-0.02 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	345,000.00	345,000.00	-3,629.01	314,756.33	30,243.67	8.77 %
100-A02-61700	GOVERNMENT FEES/PERMITS/ADM...	42,000.00	42,000.00	0.00	38,020.60	3,979.40	9.47 %
100-A02-61803	MISCELLANEOUS EXPENSE	0.00	0.00	4,488.68	4,488.68	-4,488.68	0.00 %
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	3,336,286.00	2,835,843.00	2,700,728.46	2,700,728.46	135,114.54	4.76 %
100-F01-50100	SALARIES	1,840,000.00	1,840,000.00	236,264.09	1,587,629.98	252,370.02	13.72 %
100-F01-50201	FICA - SOCIAL SECURITY	140,800.00	140,800.00	16,641.57	119,384.47	21,415.53	15.21 %
100-F01-50307	RETIREMENT 457	55,000.00	54,000.00	4,050.00	52,921.21	1,078.79	2.00 %
100-F01-50401	RETIREMENT PERS	158,000.00	158,000.00	21,006.68	142,011.95	15,988.05	10.12 %
100-F01-50404	CALPERS UAL FSD	366,720.00	355,000.00	0.00	354,852.48	147.52	0.04 %
100-F01-50901	INSURANCE BENEFITS	515,000.00	515,000.00	75,247.03	542,992.73	-27,992.73	-5.44 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	170,000.00	170,000.00	10,355.84	91,092.81	78,907.19	46.42 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	97,000.00	97,000.00	0.00	68,049.50	28,950.50	29.85 %
100-F01-60300	RENTS & LEASES	301,000.00	301,000.00	0.00	250.00	300,750.00	99.92 %
100-F01-60400	GAS & OIL - MAINTENANCE	75,000.00	75,000.00	7,447.69	65,915.52	9,084.48	12.11 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	92,000.00	92,000.00	7,726.51	65,936.24	26,063.76	28.33 %
100-F01-60700	UTILITIES	234,500.00	234,500.00	21,845.33	231,119.01	3,380.99	1.44 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	28,000.00	28,000.00	233.00	26,114.65	1,885.35	6.73 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	29,000.00	29,000.00	1,996.50	20,882.36	8,117.64	27.99 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	109,000.00	109,000.00	5,539.84	51,943.94	57,056.06	52.35 %
100-F01-61115	ASPHALT PATCH PAVING	101,000.00	101,000.00	0.00	19,025.00	81,975.00	81.16 %
100-F01-61309	EASEMENT MAINTENANCE	176,000.00	176,000.00	77,974.40	108,676.11	67,323.89	38.25 %
100-F01-61345	LATERAL CAMERA REPAIRS	29,000.00	29,000.00	1,540.63	22,604.72	6,395.28	22.05 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	0.00	5,213.43	5,786.57	52.61 %
100-F01-61465	ROOT CONTROL PROGRAM	171,000.00	171,000.00	154,954.93	155,026.67	15,973.33	9.34 %
100-F01-61700	REGULATORY COMPLIANCE	66,000.00	66,000.00	1,187.98	41,060.20	24,939.80	37.79 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	4,699.69	55,233.64	40,766.36	42.46 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,121,665.00	8,121,665.00	2,030,425.25	8,121,665.00	0.00	0.00 %
100-F01-71309	EASEMENT/ACCESS ROAD NEW & ...	161,000.00	0.00	0.00	0.00	0.00	0.00 %
100-F01-71320	VEHICLE NEW & UPGRADES	20,000.00	0.00	0.00	0.00	0.00	0.00 %
100-F01-71350	TOOLS/EQUIPMENT (NEW CAPITAL)	16,000.00	0.00	0.00	0.00	0.00	0.00 %
100-F01-71411	CY/HQ BUILDINGS NEW	95,000.00	120,000.00	-38,370.00	0.00	120,000.00	100.00 %
100-T03-50100	SALARIES	805,000.00	805,000.00	136,648.78	805,470.43	-470.43	-0.06 %
100-T03-50201	FICA - SOCIAL SECURITY	61,600.00	61,600.00	9,613.44	59,588.42	2,011.58	3.27 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-T03-50307	RETIREMENT 457	27,000.00	23,000.00	2,050.00	23,050.00	-50.00	-0.22 %
100-T03-50401	RETIREMENT PERS	85,400.00	85,400.00	12,561.52	83,356.99	2,043.01	2.39 %
100-T03-50404	CALPERS UAL TSD	185,320.00	179,500.00	0.00	179,315.71	184.29	0.10 %
100-T03-50901	INSURANCE BENEFITS	147,600.00	147,600.00	31,046.76	148,998.78	-1,398.78	-0.95 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	824,000.00	606,250.00	4,709.30	106,660.83	499,589.17	82.41 %
100-T03-60800	FOG - PERMIT COMPLIANCE	14,850.00	14,850.00	118.24	1,089.54	13,760.46	92.66 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	225.97	1,637.52	1,512.48	48.02 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	19,800.00	19,800.00	0.00	5,650.10	14,149.90	71.46 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	4,550.00	4,550.00	0.00	1,714.58	2,835.42	62.32 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,600.00	11,600.00	0.00	4,799.94	6,800.06	58.62 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR...	115,150.00	128,550.00	1,805.03	106,689.23	21,860.77	17.01 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	34,350.00	34,350.00	42.89	24,660.59	9,689.41	28.21 %
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...	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
100-T03-71410	EASEMENT INSPECTION PROGRAM	25,000.00	0.00	0.00	0.00	0.00	0.00 %
100-T03-71415	EASEMENT/PROPERTY ACQUISTION	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-T03-71425	COMPUTERS/OFFICE FURNITURE (N...	10,000.00	0.00	0.00	0.00	0.00	0.00 %
100-T03-71500	RWWTP REHAB & REPLACEMENT	1,857,161.00	1,857,161.00	464,290.25	1,857,161.00	0.00	0.00 %
	Expense Total:	23,988,372.00	24,313,619.00	6,496,942.42	22,007,307.88	2,306,311.12	9.49%
	Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	6,496,942.42	22,007,307.88	2,306,311.12	9.49%
Fund: 300 - EXPANSION							
Expense							
300-T03-50101	SALARIES/TRANSFER	48,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
300-T03-60202	PROFESSIONAL SERVICES TSD	0.00	269,809.00	0.00	124,112.58	145,696.42	54.00 %
300-T03-71423	TRUNK EXTENSION REIMBURSEME...	5,950,000.00	5,950,000.00	0.00	0.00	5,950,000.00	100.00 %
300-T03-71425	EXPANSION PROJECTS	5,084,000.00	5,084,000.00	0.00	0.00	5,084,000.00	100.00 %
	Expense Total:	11,082,000.00	11,315,809.00	0.00	124,112.58	11,191,696.42	98.90%
	Fund: 300 - EXPANSION Total:	11,082,000.00	11,315,809.00	0.00	124,112.58	11,191,696.42	98.90%
Fund: 400 - RENEWAL							
Expense							
400-F01-71208	LATERAL CAMERA REPLACEMENTS	0.00	20,000.00	-16,033.88	0.00	20,000.00	100.00 %
400-F01-71302	VEHICLE PURCHASES	750,000.00	0.00	0.00	0.00	0.00	0.00 %
400-F01-71305	LIFT STATION PUMP REPLACEMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
400-F01-71309	EASEMENT/ACCESS ROAD REPLAC...	116,000.00	0.00	0.00	0.00	0.00	0.00 %
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...	3,598,500.00	3,598,500.00	-1,761,330.16	0.00	3,598,500.00	100.00 %
400-T03-50101	SALARIES/TRANSFER	48,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
400-T03-71210	CURED IN PLACE PIPE	750,000.00	0.00	0.00	0.00	0.00	0.00 %
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	4,941,000.00	4,941,000.00	0.00	0.00	4,941,000.00	100.00 %
400-T03-71415	EASEMENT/PROPERTY ACQUISITION	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
400-T03-71510	PARTICIPATION IN REGIONAL PROJ...	1,100,000.00	1,100,000.00	-133,510.78	0.00	1,100,000.00	100.00 %
	Expense Total:	12,923,500.00	11,291,500.00	-1,910,874.82	0.00	11,291,500.00	100.00%
	Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	-1,910,874.82	0.00	11,291,500.00	100.00%
	Report Total:	47,993,872.00	46,920,928.00	4,586,067.60	22,131,420.46	24,789,507.54	52.83%

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
Fund: 100 - OPERATING FUND						
Expense	23,988,372.00	24,313,619.00	6,496,942.42	22,007,307.88	2,306,311.12	9.49%
Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	6,496,942.42	22,007,307.88	2,306,311.12	9.49%
Fund: 300 - EXPANSION						
Expense	11,082,000.00	11,315,809.00	0.00	124,112.58	11,191,696.42	98.90%
Fund: 300 - EXPANSION Total:	11,082,000.00	11,315,809.00	0.00	124,112.58	11,191,696.42	98.90%
Fund: 400 - RENEWAL						
Expense	12,923,500.00	11,291,500.00	-1,910,874.82	0.00	11,291,500.00	100.00%
Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	-1,910,874.82	0.00	11,291,500.00	100.00%
Report Total:	47,993,872.00	46,920,928.00	4,586,067.60	22,131,420.46	24,789,507.54	52.83%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
100 - OPERATING FUND	23,988,372.00	24,313,619.00	6,496,942.42	22,007,307.88	2,306,311.12	9.49%
300 - EXPANSION	11,082,000.00	11,315,809.00	0.00	124,112.58	11,191,696.42	98.90%
400 - RENEWAL	12,923,500.00	11,291,500.00	-1,910,874.82	0.00	11,291,500.00	100.00%
Report Total:	47,993,872.00	46,920,928.00	4,586,067.60	22,131,420.46	24,789,507.54	52.83%