Budget Report

South Placer M.U.D.

Account Summary

For Fiscal: 2026-2027 Period Ending: 07/31/2026

		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	47,567.77	47,567.77	762,432.23	94.13 %
100-A02-50201	FICA - SOCIAL SECURITY	62,000.00	62,000.00	3,848.47	3,848.47	58,151.53	93.79 %
100-A02-50307	RETIREMENT 457	60,000.00	60,000.00	6,312.92	6,312.92	53,687.08	89.48 %
100-A02-50401	RETIREMENT PERS	76,000.00	76,000.00	4,488.34	4,488.34	71,511.66	94.09 %
100-A02-50404	CALPERS UAL ASD	1,089,288.00	1,089,288.00	86,399.00	86,399.00	1,002,889.00	92.07 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL…	547,000.00	547,000.00	46,208.83	46,208.83	500,791.17	91.55 %
100-A02-50901	INSURANCE BENEFITS	283,750.00	283,750.00	96,827.55	96,827.55	186,922.45	65.88 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	109.80	109.80	24,890.20	99.56 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	250,000.00	250,000.00	14,472.58	14,472.58	235,527.42	94.21 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR…	93,000.00	93,000.00	1,797.64	1,797.64	91,202.36	98.07 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS…	8,000.00	8,000.00	600.00	600.00	7,400.00	92.50 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
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	6,800.00	6,800.00	218,200.00	96.98 %
100-A02-61300	BANK CHARGES	160,000.00	160,000.00	12,381.40	12,381.40	147,618.60	92.26 %
100-A02-61400	BILLING EXPENSE	165,000.00	165,000.00	12,033.17	12,033.17	152,966.83	92.71 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	365,000.00	365,000.00	358,215.36	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	26,465.28	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	111,051.12	111,051.12	1,678,948.88	93.80 %
100-F01-50201	FICA - SOCIAL SECURITY	137,000.00	137,000.00	8,403.38	8,403.38	128,596.62	93.87 %
100-F01-50307	RETIREMENT 457	57,000.00	57,000.00	6,075.00	6,075.00	50,925.00	89.34 %
100-F01-50401	RETIREMENT PERS	165,000.00	165,000.00	7,593.37	7,593.37	157,406.63	95.40 %
100-F01-50404	CALPERS UAL FSD	321,438.00	321,438.00	311,036.00	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	19,716.89	19,716.89	570,283.11	96.66 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN…	171,000.00	171,000.00	1,139.88	1,139.88	169,860.12	99.33 %
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	7,468.55	7,468.55	72,531.45	90.66 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	6,304.78	6,304.78	73,695.22	92.12 %
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	18,612.00	18,612.00	202,388.00	91.58 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	36,000.00	36,000.00	129.00	129.00	35,871.00	99.64 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	24,000.00	24,000.00	1,421.62	1,421.62	22,578.38	94.08 %
100-F01-61110	BUILDING & GROUNDS MAINTENA…	112,000.00	112,000.00	4,081.75	4,081.75	107,918.25	96.36 %
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	0.00	271,000.00	100.00 %
100-F01-61345	LATERAL CAMERA REPAIRS	34,000.00	34,000.00	2,441.84	2,441.84	31,558.16	92.82 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	0.00	0.00	11,000.00	100.00 %
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	92.98	92.98	66,907.02	99.86 %
100-F01-62000	LIFT STATION & FLOW RECORDER P…	96,000.00	96,000.00	0.00	0.00	96,000.00	100.00 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O…	8,550,000.00	8,550,000.00	0.00	0.00	8,550,000.00	100.00 %
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 %
100-F01-71411	CY/HQ BUILDINGS NEW	770,000.00	770,000.00	0.00	0.00	770,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-T03-50100	SALARIES	864,000.00	864,000.00	60,350.92	60,350.92	803,649.08	93.01 %
100-T03-50201	FICA - SOCIAL SECURITY	73,000.00	73,000.00	4,570.73	4,570.73	68,429.27	93.74 %
100-T03-50307	RETIREMENT 457	24,000.00	24,000.00	3,075.00	3,075.00	20,925.00	87.19 %
100-T03-50401	RETIREMENT PERS	100,000.00	100,000.00	5,648.86	5,648.86	94,351.14	94.35 %
100-T03-50404	CALPERS UAL TSD	125,003.00	125,003.00	120,958.00	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	-188.20	-188.20	155,188.20	100.12 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	748,000.00	748,000.00	4,106.73	4,106.73	743,893.27	99.45 %
100-T03-60800	FOG - PERMIT COMPLIANCE	15,150.00	15,150.00	0.00	0.00	15,150.00	100.00 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE…	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	18,550.00	18,550.00	0.00	0.00	18,550.00	100.00 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC…	5,200.00	5,200.00	154.85	154.85	5,045.15	97.02 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN…	11,650.00	11,650.00	1,641.62	1,641.62	10,008.38	85.91 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR…	121,175.00	121,175.00	19,648.80	19,648.80	101,526.20	83.78 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL …	29,850.00	29,850.00	0.00	0.00	29,850.00	100.00 %
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 ACQUISTION	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	0.00	0.00	2,075,000.00	100.00 %
	Expense Total:	**25,905,604.00**	**25,905,604.00**	**1,450,063.58**	**1,450,063.58**	**24,455,540.42**	**94.40%**
	Fund: 100 - OPERATING FUND Total:	**25,905,604.00**	**25,905,604.00**	**1,450,063.58**	**1,450,063.58**	**24,455,540.42**	**94.40%**
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	4,982.85	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	0.00	0.00	5,134,000.00	100.00 %
	Expense Total:	**11,502,000.00**	**11,502,000.00**	**4,982.85**	**4,982.85**	**11,497,017.15**	**99.96%**
	Fund: 300 - EXPANSION Total:	**11,502,000.00**	**11,502,000.00**	**4,982.85**	**4,982.85**	**11,497,017.15**	**99.96%**
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	717,365.22	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	0.00	0.00	829,989.00	100.00 %
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	110,849.15	110,849.15	4,355,150.85	97.52 %
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**	**828,214.37**	**828,214.37**	**8,490,774.63**	**91.11%**
	Fund: 400 - RENEWAL Total:	**8,489,000.00**	**9,318,989.00**	**828,214.37**	**828,214.37**	**8,490,774.63**	**91.11%**
	Report Total:	**45,896,604.00**	**46,726,593.00**	**2,283,260.80**	**2,283,260.80**	**44,443,332.20**	**95.11%**

Group Summary

Account Typ…		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - OPERATING FUND							
Expense		25,905,604.00	25,905,604.00	1,450,063.58	1,450,063.58	24,455,540.42	94.40%
	Fund: 100 - OPERATING FUND Total:	**25,905,604.00**	**25,905,604.00**	**1,450,063.58**	**1,450,063.58**	**24,455,540.42**	**94.40%**
Fund: 300 - EXPANSION							
Expense		11,502,000.00	11,502,000.00	4,982.85	4,982.85	11,497,017.15	99.96%
	Fund: 300 - EXPANSION Total:	**11,502,000.00**	**11,502,000.00**	**4,982.85**	**4,982.85**	**11,497,017.15**	**99.96%**
Fund: 400 - RENEWAL							
Expense		8,489,000.00	9,318,989.00	828,214.37	828,214.37	8,490,774.63	91.11%
	Fund: 400 - RENEWAL Total:	**8,489,000.00**	**9,318,989.00**	**828,214.37**	**828,214.37**	**8,490,774.63**	**91.11%**
	Report Total:	**45,896,604.00**	**46,726,593.00**	**2,283,260.80**	**2,283,260.80**	**44,443,332.20**	**95.11%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - OPERATING FUND	25,905,604.00	25,905,604.00	1,450,063.58	1,450,063.58	24,455,540.42	94.40%
300 - EXPANSION	11,502,000.00	11,502,000.00	4,982.85	4,982.85	11,497,017.15	99.96%
400 - RENEWAL	8,489,000.00	9,318,989.00	828,214.37	828,214.37	8,490,774.63	91.11%
Report Total:	**45,896,604.00**	**46,726,593.00**	**2,283,260.80**	**2,283,260.80**	**44,443,332.20**	**95.11%**