



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - OPERATING FUND							
Expense							
100-A02-50100	SALARIES	745,000.00	745,000.00	54,456.00	497,480.77	247,519.23	33.22 %
100-A02-50201	FICA - SOCIAL SECURITY	57,000.00	57,000.00	4,341.03	37,575.88	19,424.12	34.08 %
100-A02-50307	RETIREMENT 457	50,000.00	55,000.00	3,468.82	45,410.84	9,589.16	17.43 %
100-A02-50401	RETIREMENT PERS	71,000.00	71,000.00	5,296.78	45,428.73	25,571.27	36.02 %
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	39,608.83	402,115.05	383,384.95	48.81 %
100-A02-50901	INSURANCE BENEFITS	275,000.00	275,000.00	13,691.26	196,319.50	78,680.50	28.61 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	966.10	8,384.83	16,615.17	66.46 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	200,000.00	200,000.00	2,751.51	68,850.84	131,149.16	65.57 %
100-A02-60601	REPAIR/MAINTENANCE AGREEMEN...	70,000.00	74,800.00	2,242.66	18,609.78	56,190.22	75.12 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,750.00	7,750.00	454.28	4,388.13	3,361.87	43.38 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	1,663.73	12,155.25	17,844.75	59.48 %
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	28,244.00	140,113.00	84,887.00	37.73 %
100-A02-61300	BANK CHARGES	136,000.00	136,000.00	13,897.07	112,955.76	23,044.24	16.94 %
100-A02-61400	BILLING EXPENSE	145,000.00	145,000.00	18,971.66	109,879.56	35,120.44	24.22 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	345,000.00	345,000.00	0.00	318,385.34	26,614.66	7.71 %
100-A02-61700	GOVERNMENT FEES/PERMITS/ADM...	42,000.00	42,000.00	0.00	38,020.60	3,979.40	9.47 %
100-A02-61900	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	0.00	0.00	2,835,843.00	100.00 %
100-F01-50100	SALARIES	1,840,000.00	1,840,000.00	120,481.93	1,107,706.93	732,293.07	39.80 %
100-F01-50201	FICA - SOCIAL SECURITY	140,800.00	140,800.00	9,144.28	84,248.08	56,551.92	40.16 %
100-F01-50307	RETIREMENT 457	55,000.00	54,000.00	4,050.00	40,800.00	13,200.00	24.44 %
100-F01-50401	RETIREMENT PERS	158,000.00	158,000.00	10,843.97	99,177.19	58,822.81	37.23 %
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	46,943.42	372,572.92	142,427.08	27.66 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	170,000.00	170,000.00	8,457.70	72,950.33	97,049.67	57.09 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	97,000.00	97,000.00	1,675.00	65,827.00	31,173.00	32.14 %
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	6,011.88	44,230.47	30,769.53	41.03 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	92,000.00	92,000.00	14,841.48	51,211.77	40,788.23	44.34 %
100-F01-60700	UTILITIES	234,500.00	234,500.00	18,155.83	170,426.03	64,073.97	27.32 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	28,000.00	28,000.00	973.00	19,778.70	8,221.30	29.36 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	29,000.00	29,000.00	2,285.73	16,004.80	12,995.20	44.81 %
100-F01-61110	BUILDING & GROUNDS MAINTENAN...	109,000.00	109,000.00	3,132.57	35,694.68	73,305.32	67.25 %
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	0.00	13,295.46	162,704.54	92.45 %
100-F01-61345	LATERAL CAMERA REPAIRS	29,000.00	29,000.00	0.00	10,586.10	18,413.90	63.50 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	0.00	4,850.08	6,149.92	55.91 %
100-F01-61465	ROOT CONTROL PROGRAM	171,000.00	171,000.00	0.00	0.00	171,000.00	100.00 %
100-F01-61700	REGULATORY COMPLIANCE	66,000.00	66,000.00	2,237.20	36,887.47	29,112.53	44.11 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	1,005.98	26,594.01	69,405.99	72.30 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,121,665.00	8,121,665.00	2,030,413.25	6,091,239.75	2,030,425.25	25.00 %
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	0.00	19,315.00	100,685.00	83.90 %
100-T03-50100	SALARIES	805,000.00	805,000.00	57,626.39	539,489.74	265,510.26	32.98 %
100-T03-50201	FICA - SOCIAL SECURITY	61,600.00	61,600.00	4,401.26	40,095.34	21,504.66	34.91 %
100-T03-50307	RETIREMENT 457	27,000.00	23,000.00	1,750.00	17,500.00	5,500.00	23.91 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
100-T03-50401	RETIREMENT PERS	85,400.00	85,400.00	6,155.19	57,774.51	27,625.49	32.35 %
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	12,157.94	93,500.10	54,099.90	36.65 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	824,000.00	606,250.00	5,500.15	64,184.06	542,065.94	89.41 %
100-T03-60800	FOG - PERMIT COMPLIANCE	14,850.00	14,850.00	0.00	0.00	14,850.00	100.00 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	108.32	1,183.32	1,966.68	62.43 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	19,800.00	19,800.00	341.96	3,717.10	16,082.90	81.23 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	4,550.00	4,550.00	566.19	1,601.26	2,948.74	64.81 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,600.00	11,600.00	0.00	4,133.24	7,466.76	64.37 %
100-T03-62300	REPAIR/MAINTENANCE AGREEMEN...	115,150.00	128,550.00	711.01	101,032.97	27,517.03	21.41 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	34,350.00	34,350.00	55.12	21,409.00	12,941.00	37.67 %
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	1,392,870.75	464,290.25	25.00 %
	Expense Total:	23,988,372.00	24,313,619.00	3,024,370.73	14,340,660.42	9,972,958.58	41.02%
	Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	3,024,370.73	14,340,660.42	9,972,958.58	41.02%
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	35,171.30	234,637.70	86.96 %
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	35,171.30	11,280,637.70	99.69%
	Fund: 300 - EXPANSION Total:	11,082,000.00	11,315,809.00	0.00	35,171.30	11,280,637.70	99.69%
Fund: 400 - RENEWAL							
	Expense						
400-F01-71208	LATERAL CAMERA REPLACEMENTS	0.00	20,000.00	0.00	11,207.63	8,792.37	43.96 %
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	17,178.52	1,417,569.86	2,180,930.14	60.61 %
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	0.00	13,726.00	1,086,274.00	98.75 %
	Expense Total:	12,923,500.00	11,291,500.00	17,178.52	1,442,503.49	9,848,996.51	87.22%
	Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	17,178.52	1,442,503.49	9,848,996.51	87.22%
	Report Total:	47,993,872.00	46,920,928.00	3,041,549.25	15,818,335.21	31,102,592.79	66.29%

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - OPERATING FUND						
Expense	23,988,372.00	24,313,619.00	3,024,370.73	14,340,660.42	9,972,958.58	41.02%
Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	3,024,370.73	14,340,660.42	9,972,958.58	41.02%
Fund: 300 - EXPANSION						
Expense	11,082,000.00	11,315,809.00	0.00	35,171.30	11,280,637.70	99.69%
Fund: 300 - EXPANSION Total:	11,082,000.00	11,315,809.00	0.00	35,171.30	11,280,637.70	99.69%
Fund: 400 - RENEWAL						
Expense	12,923,500.00	11,291,500.00	17,178.52	1,442,503.49	9,848,996.51	87.22%
Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	17,178.52	1,442,503.49	9,848,996.51	87.22%
Report Total:	47,993,872.00	46,920,928.00	3,041,549.25	15,818,335.21	31,102,592.79	66.29%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
100 - OPERATING FUND	23,988,372.00	24,313,619.00	3,024,370.73	14,340,660.42	9,972,958.58	41.02%
300 - EXPANSION	11,082,000.00	11,315,809.00	0.00	35,171.30	11,280,637.70	99.69%
400 - RENEWAL	12,923,500.00	11,291,500.00	17,178.52	1,442,503.49	9,848,996.51	87.22%
Report Total:	47,993,872.00	46,920,928.00	3,041,549.25	15,818,335.21	31,102,592.79	66.29%