



2022

**FY 2021/2022
MID-YEAR
BUDGET
REVIEW**

February 3, 2022

**SOUTH PLACER
MUNICIPAL UTILITY DISTRICT**

FY 2021/22

Revenue Budget Adjustments

	<u>FIS CAL YEAR</u> <u>21/22</u>	<u>MIDYEAR FIS CAL</u> <u>FY 21/22</u>	<u>REQUES TED</u> <u>VARIANCE</u>
GENERAL FUND			
SEWER SERVICE CHARGES REVENUES	\$ 15,408,900	\$ 15,408,900	\$ -
PERMITS, PLAN CHECK FEES & INSPECTIONS	250,000	200,000	(50,000)
PROPERTY TAXES	1,469,020	1,319,020	(150,000)
LATE FEES SEWER SERVICE CHARGES	160,000	160,000	-
INTEREST	90,000	20,000	(70,000)
GAIN/LOSS ON SALE FIXED ASSET DISPOSAL	-	-	-
MISCELLANEOUS INCOME	40,000	40,000	-
COVID RELIEF REIMBURSEMENT FUNDS	-	241,932	241,932
TOTAL GENERAL FUND	<u>\$ 17,417,920</u>	<u>\$ 17,389,852</u>	<u>\$ (28,068)</u>
CAPITAL IMPROVEMENT FUND			
SEWER PARTICIPATION FEES	\$ 1,732,000	\$ 2,232,000	\$ 500,000
INTEREST	200,000	25,000	(175,000)
TOTAL CAPITAL IMPROVEMENT FUND	<u>\$ 1,932,000</u>	<u>\$ 2,257,000</u>	<u>\$ 325,000</u>
CAPITAL REPLACEMENT FUND			
INTEREST	\$ 200,000	\$ 25,000	\$ (175,000)
TOTAL CAPITAL REPLACEMENT FUND	<u>\$ 200,000</u>	<u>\$ 25,000</u>	<u>\$ (175,000)</u>
TOTAL SPMUD REVENUE	<u>\$ 19,549,920</u>	<u>\$ 19,671,852</u>	<u>\$ 121,932</u>

FY 2021/22

General Fund Expenditure Budget Adjustments

	FISCAL YEAR 21/22	MIDYEAR FISCAL FY 21/22	REQUESTED VARIANCE
GENERAL FUND EXPENDITURES			
SALARIES/WAGES	\$ 2,910,000	\$ 2,910,000	\$ -
FICA - SOCIAL SECURITY	222,615	222,615	-
CALPERS RETIREMENT & UAL	715,832	715,832	-
457 & 401A RETIREMENT	119,000	119,000	-
INSURANCE BENEFITS	778,106	778,106	-
PERS OPEB	386,000	432,000	46,000
SUBTOTAL SPMUD SALARIES & BENEFITS	\$ 5,131,553	\$ 5,177,553	\$ 46,000
ASPHALT PAVING	\$ 25,000	\$ 25,000	\$ -
BUILDING & GROUNDS MAINTENANCE	53,000	53,000	-
ELECTION EXPENSE	-	-	-
GAS & OIL EXPENSE	51,000	54,000	3,000
GENERAL OPERATING SUPPLIES & MAINTENANCE	162,250	162,250	-
LEGAL SERVICES	100,000	100,000	-
LIFT STATION & FLOW RECORDER PROGRAMS	69,000	69,000	-
OTHER OPERATING EXPENSE	2,500	2,500	-
PROFESSIONAL DEVELOPMENT	68,120	68,120	-
PROFESSIONAL SERVICES	541,000	521,500	(19,500)
PROPERTY & LIABILITY INSURANCE	248,918	253,918	5,000
REGULATORY COMPLIANCE/GOVERNMENT FEES	68,400	68,400	-
REPAIR/MAINTENANCE AGREEMENTS	149,000	145,550	(3,450)
ROOT CONTROL PROGRAM	55,000	65,000	10,000
SAFETY GEAR/UNIFORMS	27,650	27,650	-
UTILITIES	155,000	155,000	-
UTILITY BILLING/BANKING EXPENSE/PRINTING	234,000	234,000	-
VEHICLE REPAIR & MAINTENANCE	80,000	80,000	-
SUBTOTAL SPMUD SERVICE & SUPPLY EXPENSES	\$ 2,089,838	\$ 2,084,888	\$ (4,950)
RWWTP MAINTENANCE & OPERATIONS	\$ 5,407,307	\$ 5,407,307	\$ -
RWWTP REHAB & REPLACEMENT	2,366,393	2,366,393	-
SUBTOTAL SPWA O&M & R&R EXPENSES	\$ 7,773,700	\$ 7,773,700	\$ -
TOTAL OPERATIONS EXPENSE BEFORE DEPRECIATION	\$ 14,995,091	\$ 15,036,141	\$ 41,050
DEPRECIATION EXPENSE	\$ 2,645,000	\$ 2,645,000	\$ -
TOTAL GENERAL FUND EXPENSES	\$ 17,640,091	\$ 17,681,141	\$ 41,050

FY 2021/22

Capital Expenditure Budget Adjustments

	FISCAL YEAR 21/22	MIDYEAR FISCAL FY 21/22	REQUESTED VARIANCE
CAPITAL IMPROVEMENTS			
ARCHIVING / DISASTER DEVELOPMENT PLAN	\$ 10,000	\$ 10,000	\$ -
COMPUTERS/OFFICE FURNITURE	43,650	44,650	1,000
CORP YARD FENCE	110,000	222,220	112,220
CURED IN PLACE PIPE	650,000	650,000	-
CY MASTER PLAN CAPITAL IMPROVEMENTS	3,395,000	1,000,000	(2,395,000)
EASEMENT INSPECTION EQUIPMENT	11,700	11,700	-
EASEMENT/ACCESS ROAD REPLACEMENT/UPGRADES	432,500	432,500	-
EASMENT ACQUISITION	-	119,000	119,000
EMERGENCY BYPASS PUMP REPLACEMENT	50,000	50,000	-
EQUIPMENT UPGRADES/REPLACEMENT	26,000	26,000	-
FOOTHILL TRUNK PROJECT	300,000	75,000	(225,000)
HQ HVAC REPAIR/REPLACEMENT	15,000	15,000	-
NEWCASTLE MASTER PLAN IMPROVEMENTS	350,000	350,000	-
PARTICIPATION IN REGIONAL PROJECTS	987,000	1,108,000	121,000
PIPE TRAILER IMPROVEMENTS/REPLACEMENT	19,000	19,000	-
SCADA DESIGN & IMPLEMENTATION	3,275,000	3,275,000	-
SOFTWARE/DATA ACQUISITION	40,000	40,000	-
SYSTEM IMPROVEMENTS	205,000	105,000	(100,000)
SYSTEM REHABILITATION	473,000	500,000	27,000
TAYLOR RD LIFT STATION REPLACEMENT	110,000	110,000	-
TRUNK EXTENSION REIMBURSEMENT	400,000	400,000	-
VEHICLE PURCHASES	220,000	322,000	102,000
TOTAL CAPITAL FUND IMPROVEMENTS	\$ 11,122,850	\$ 8,885,070	\$ (2,237,780)