



South Placer M.U.D.

# Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 05/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - OPERATING FUND</b>							
<b>Expense</b>							
<a href="#">100-A02-50100</a>	SALARIES	745,000.00	745,000.00	55,402.57	607,763.35	137,236.65	18.42 %
<a href="#">100-A02-50201</a>	FICA - SOCIAL SECURITY	57,000.00	57,000.00	4,429.76	46,413.23	10,586.77	18.57 %
<a href="#">100-A02-50307</a>	RETIREMENT 457	50,000.00	55,000.00	3,598.97	52,933.87	2,066.13	3.76 %
<a href="#">100-A02-50401</a>	RETIREMENT PERS	71,000.00	71,000.00	5,459.78	56,348.30	14,651.70	20.64 %
<a href="#">100-A02-50404</a>	CALPERS UAL ASD	7,620.00	1,007,400.00	0.00	1,007,364.81	35.19	0.00 %
<a href="#">100-A02-50410</a>	PERS OPEB EXPENSE/RETIREE HEAL...	535,500.00	785,500.00	39,608.83	481,332.71	304,167.29	38.72 %
<a href="#">100-A02-50901</a>	INSURANCE BENEFITS	275,000.00	275,000.00	11,088.82	218,497.14	56,502.86	20.55 %
<a href="#">100-A02-60101</a>	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	419.39	9,798.45	15,201.55	60.81 %
<a href="#">100-A02-60201</a>	PROFESSIONAL SERVICES - ASD	200,000.00	200,000.00	2,822.51	81,176.61	118,823.39	59.41 %
<a href="#">100-A02-60601</a>	SUBSCRIPTION/MAINTENANCE AGR...	70,000.00	74,800.00	1,685.37	65,976.24	8,823.76	11.80 %
<a href="#">100-A02-60901</a>	PRINTING/PUBLICATIONS -ADMINIS...	7,750.00	7,750.00	0.00	4,988.13	2,761.87	35.64 %
<a href="#">100-A02-61000</a>	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	1,800.00	14,009.25	15,990.75	53.30 %
<a href="#">100-A02-61111</a>	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	1,890.40	609.60	24.38 %
<a href="#">100-A02-61200</a>	LEGAL CONSULTANT SERVICES	225,000.00	225,000.00	11,900.00	174,815.00	50,185.00	22.30 %
<a href="#">100-A02-61300</a>	BANK CHARGES	136,000.00	136,000.00	13,801.79	138,922.67	-2,922.67	-2.15 %
<a href="#">100-A02-61400</a>	BILLING EXPENSE	145,000.00	145,000.00	10,429.78	130,276.72	14,723.28	10.15 %
<a href="#">100-A02-61500</a>	PROPERTY & LIABILITY INSURANCE	345,000.00	345,000.00	0.00	318,385.34	26,614.66	7.71 %
<a href="#">100-A02-61700</a>	GOVERNMENT FEES/PERMITS/ADM...	42,000.00	42,000.00	0.00	38,020.60	3,979.40	9.47 %
<a href="#">100-A02-61900</a>	INTEREST EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<a href="#">100-A02-69100</a>	DEPRECIATION EXPENSE	3,336,286.00	2,835,843.00	0.00	0.00	2,835,843.00	100.00 %
<a href="#">100-F01-50100</a>	SALARIES	1,840,000.00	1,840,000.00	121,804.15	1,351,365.89	488,634.11	26.56 %
<a href="#">100-F01-50201</a>	FICA - SOCIAL SECURITY	140,800.00	140,800.00	9,245.48	102,742.90	38,057.10	27.03 %
<a href="#">100-F01-50307</a>	RETIREMENT 457	55,000.00	54,000.00	4,021.21	48,871.21	5,128.79	9.50 %
<a href="#">100-F01-50401</a>	RETIREMENT PERS	158,000.00	158,000.00	10,889.00	121,005.27	36,994.73	23.41 %
<a href="#">100-F01-50404</a>	CALPERS UAL FSD	366,720.00	355,000.00	0.00	354,852.48	147.52	0.04 %
<a href="#">100-F01-50901</a>	INSURANCE BENEFITS	515,000.00	515,000.00	47,594.14	467,745.70	47,254.30	9.18 %
<a href="#">100-F01-60100</a>	OPERATING SUPPLIES/MAINTENAN...	170,000.00	170,000.00	1,559.28	80,736.97	89,263.03	52.51 %
<a href="#">100-F01-60201</a>	PROFESSIONAL SERVICES - FSD	97,000.00	97,000.00	560.00	68,049.50	28,950.50	29.85 %
<a href="#">100-F01-60300</a>	RENTS & LEASES	301,000.00	301,000.00	0.00	250.00	300,750.00	99.92 %
<a href="#">100-F01-60400</a>	GAS & OIL - MAINTENANCE	75,000.00	75,000.00	5,554.78	58,467.83	16,532.17	22.04 %
<a href="#">100-F01-60500</a>	VEHICLE REPAIR/MAINTENANCE	92,000.00	92,000.00	1,409.86	58,209.73	33,790.27	36.73 %
<a href="#">100-F01-60700</a>	UTILITIES	234,500.00	234,500.00	18,611.67	209,273.68	25,226.32	10.76 %
<a href="#">100-F01-61000</a>	PROFESSIONAL DEVELOPMENT	28,000.00	28,000.00	119.00	25,881.65	2,118.35	7.57 %
<a href="#">100-F01-61101</a>	UNIFORMS EXPENSE - Maintenance	29,000.00	29,000.00	1,112.81	18,885.86	10,114.14	34.88 %
<a href="#">100-F01-61110</a>	BUILDING & GROUNDS MAINTENAN...	109,000.00	109,000.00	5,343.44	46,404.10	62,595.90	57.43 %
<a href="#">100-F01-61115</a>	ASPHALT PATCH PAVING	101,000.00	101,000.00	0.00	19,025.00	81,975.00	81.16 %
<a href="#">100-F01-61309</a>	EASEMENT MAINTENANCE	176,000.00	176,000.00	13,488.08	30,701.71	145,298.29	82.56 %
<a href="#">100-F01-61345</a>	LATERAL CAMERA REPAIRS	29,000.00	29,000.00	6,635.97	21,064.09	7,935.91	27.37 %
<a href="#">100-F01-61350</a>	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	0.00	5,213.43	5,786.57	52.61 %
<a href="#">100-F01-61465</a>	ROOT CONTROL PROGRAM	171,000.00	171,000.00	71.74	71.74	170,928.26	99.96 %
<a href="#">100-F01-61700</a>	REGULATORY COMPLIANCE	66,000.00	66,000.00	1,444.25	39,872.22	26,127.78	39.59 %
<a href="#">100-F01-62000</a>	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	8,445.71	50,533.95	45,466.05	47.36 %
<a href="#">100-F01-62100</a>	WWTP - PLANT MAINTENANCE & O...	8,121,665.00	8,121,665.00	0.00	6,091,239.75	2,030,425.25	25.00 %
<a href="#">100-F01-71309</a>	EASEMENT/ACCESS ROAD NEW & ...	161,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-F01-71320</a>	VEHICLE NEW & UPGRADES	20,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-F01-71350</a>	TOOLS/EQUIPMENT (NEW CAPITAL)	16,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-F01-71411</a>	CY/HQ BUILDINGS NEW	95,000.00	120,000.00	0.00	27,865.00	92,135.00	76.78 %
<a href="#">100-T03-50100</a>	SALARIES	805,000.00	805,000.00	63,021.92	668,821.65	136,178.35	16.92 %
<a href="#">100-T03-50201</a>	FICA - SOCIAL SECURITY	61,600.00	61,600.00	4,814.05	49,974.98	11,625.02	18.87 %
<a href="#">100-T03-50307</a>	RETIREMENT 457	27,000.00	23,000.00	1,750.00	21,000.00	2,000.00	8.70 %

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 05/31/2026**

		<b>Original</b>	<b>Current</b>	<b>Period</b>	<b>Fiscal</b>	<b>Variance</b>	<b>Percent</b>
		<b>Total Budget</b>	<b>Total Budget</b>	<b>Activity</b>	<b>Activity</b>	<b>(Unfavorable)</b>	<b>Remaining</b>
<a href="#">100-T03-50401</a>	RETIREMENT PERS	85,400.00	85,400.00	6,510.48	70,795.47	14,604.53	17.10 %
<a href="#">100-T03-50404</a>	CALPERS UAL TSD	185,320.00	179,500.00	0.00	179,315.71	184.29	0.10 %
<a href="#">100-T03-50901</a>	INSURANCE BENEFITS	147,600.00	147,600.00	12,225.96	117,952.02	29,647.98	20.09 %
<a href="#">100-T03-60202</a>	PROFESSIONAL SERVICES - TSD	824,000.00	606,250.00	25,540.32	101,951.53	504,298.47	83.18 %
<a href="#">100-T03-60800</a>	FOG - PERMIT COMPLIANCE	14,850.00	14,850.00	971.30	971.30	13,878.70	93.46 %
<a href="#">100-T03-60900</a>	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	108.32	1,411.55	1,738.45	55.19 %
<a href="#">100-T03-61000</a>	PROFESSIONAL DEVELOPMENT	19,800.00	19,800.00	180.00	5,650.10	14,149.90	71.46 %
<a href="#">100-T03-61101</a>	UNIFORMS EXPENSE - TECH SERVIC...	4,550.00	4,550.00	200.27	1,714.58	2,835.42	62.32 %
<a href="#">100-T03-61804</a>	OPERATING SUPPLIES/MAINTENAN...	11,600.00	11,600.00	442.22	4,799.94	6,800.06	58.62 %
<a href="#">100-T03-62300</a>	SUBSCRIPTION/MAINTENANCE AGR...	115,150.00	128,550.00	933.39	102,684.20	25,865.80	20.12 %
<a href="#">100-T03-62400</a>	COMPUTER EQUIPMENT & SMALL ...	34,350.00	34,350.00	3,162.91	24,617.70	9,732.30	28.33 %
<a href="#">100-T03-71405</a>	SYSTEM IMPROVEMENTS	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<a href="#">100-T03-71408</a>	PARTICIPATION IN REGIONAL PROJ...	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<a href="#">100-T03-71410</a>	EASEMENT INSPECTION PROGRAM	25,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-T03-71415</a>	EASEMENT/PROPERTY ACQUISTION	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<a href="#">100-T03-71425</a>	COMPUTERS/OFFICE FURNITURE (N...	10,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-T03-71500</a>	RWWTP REHAB & REPLACEMENT	1,857,161.00	1,857,161.00	0.00	1,392,870.75	464,290.25	25.00 %
	<b>Expense Total:</b>	<b>23,988,372.00</b>	<b>24,313,619.00</b>	<b>540,219.28</b>	<b>15,491,773.96</b>	<b>8,821,845.04</b>	<b>36.28%</b>
	<b>Fund: 100 - OPERATING FUND Total:</b>	<b>23,988,372.00</b>	<b>24,313,619.00</b>	<b>540,219.28</b>	<b>15,491,773.96</b>	<b>8,821,845.04</b>	<b>36.28%</b>
<b>Fund: 300 - EXPANSION</b>							
	<b>Expense</b>						
<a href="#">300-T03-50101</a>	SALARIES/TRANSFER	48,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
<a href="#">300-T03-60202</a>	PROFESSIONAL SERVICES TSD	0.00	269,809.00	88,941.28	124,112.58	145,696.42	54.00 %
<a href="#">300-T03-71423</a>	TRUNK EXTENSION REIMBURSEME...	5,950,000.00	5,950,000.00	0.00	0.00	5,950,000.00	100.00 %
<a href="#">300-T03-71425</a>	EXPANSION PROJECTS	5,084,000.00	5,084,000.00	0.00	0.00	5,084,000.00	100.00 %
	<b>Expense Total:</b>	<b>11,082,000.00</b>	<b>11,315,809.00</b>	<b>88,941.28</b>	<b>124,112.58</b>	<b>11,191,696.42</b>	<b>98.90%</b>
	<b>Fund: 300 - EXPANSION Total:</b>	<b>11,082,000.00</b>	<b>11,315,809.00</b>	<b>88,941.28</b>	<b>124,112.58</b>	<b>11,191,696.42</b>	<b>98.90%</b>
<b>Fund: 400 - RENEWAL</b>							
	<b>Expense</b>						
<a href="#">400-F01-71208</a>	LATERAL CAMERA REPLACEMENTS	0.00	20,000.00	4,826.25	16,033.88	3,966.12	19.83 %
<a href="#">400-F01-71302</a>	VEHICLE PURCHASES	750,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">400-F01-71305</a>	LIFT STATION PUMP REPLACEMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">400-F01-71309</a>	EASEMENT/ACCESS ROAD REPLAC...	116,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">400-F01-71460</a>	CY/HQ BUILDING REPLACEMENTS	650,000.00	650,000.00	0.00	0.00	650,000.00	100.00 %
<a href="#">400-F01-71475</a>	SCADA SOFTWARE DESIGN & IMPL...	3,598,500.00	3,598,500.00	115,241.90	1,761,330.16	1,837,169.84	51.05 %
<a href="#">400-T03-50101</a>	SALARIES/TRANSFER	48,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
<a href="#">400-T03-71210</a>	CURED IN PLACE PIPE	750,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">400-T03-71317</a>	HRF CREEK CROSSINGS - DESIGN	750,000.00	750,000.00	0.00	0.00	750,000.00	100.00 %
<a href="#">400-T03-71405</a>	SYSTEM REHABILITATION	4,941,000.00	4,941,000.00	0.00	0.00	4,941,000.00	100.00 %
<a href="#">400-T03-71415</a>	EASEMENT/PROPERTY ACQUISITION	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
<a href="#">400-T03-71510</a>	PARTICIPATION IN REGIONAL PROJ...	1,100,000.00	1,100,000.00	119,784.78	133,510.78	966,489.22	87.86 %
	<b>Expense Total:</b>	<b>12,923,500.00</b>	<b>11,291,500.00</b>	<b>239,852.93</b>	<b>1,910,874.82</b>	<b>9,380,625.18</b>	<b>83.08%</b>
	<b>Fund: 400 - RENEWAL Total:</b>	<b>12,923,500.00</b>	<b>11,291,500.00</b>	<b>239,852.93</b>	<b>1,910,874.82</b>	<b>9,380,625.18</b>	<b>83.08%</b>
	<b>Report Total:</b>	<b>47,993,872.00</b>	<b>46,920,928.00</b>	<b>869,013.49</b>	<b>17,526,761.36</b>	<b>29,394,166.64</b>	<b>62.65%</b>

**Group Summary**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - OPERATING FUND</b>						
Expense	23,988,372.00	24,313,619.00	540,219.28	15,491,773.96	8,821,845.04	36.28%
<b>Fund: 100 - OPERATING FUND Total:</b>	<b>23,988,372.00</b>	<b>24,313,619.00</b>	<b>540,219.28</b>	<b>15,491,773.96</b>	<b>8,821,845.04</b>	<b>36.28%</b>
<b>Fund: 300 - EXPANSION</b>						
Expense	11,082,000.00	11,315,809.00	88,941.28	124,112.58	11,191,696.42	98.90%
<b>Fund: 300 - EXPANSION Total:</b>	<b>11,082,000.00</b>	<b>11,315,809.00</b>	<b>88,941.28</b>	<b>124,112.58</b>	<b>11,191,696.42</b>	<b>98.90%</b>
<b>Fund: 400 - RENEWAL</b>						
Expense	12,923,500.00	11,291,500.00	239,852.93	1,910,874.82	9,380,625.18	83.08%
<b>Fund: 400 - RENEWAL Total:</b>	<b>12,923,500.00</b>	<b>11,291,500.00</b>	<b>239,852.93</b>	<b>1,910,874.82</b>	<b>9,380,625.18</b>	<b>83.08%</b>
<b>Report Total:</b>	<b>47,993,872.00</b>	<b>46,920,928.00</b>	<b>869,013.49</b>	<b>17,526,761.36</b>	<b>29,394,166.64</b>	<b>62.65%</b>

### 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	540,219.28	15,491,773.96	8,821,845.04	36.28%
300 - EXPANSION	11,082,000.00	11,315,809.00	88,941.28	124,112.58	11,191,696.42	98.90%
400 - RENEWAL	12,923,500.00	11,291,500.00	239,852.93	1,910,874.82	9,380,625.18	83.08%
<b>Report Total:</b>	<b>47,993,872.00</b>	<b>46,920,928.00</b>	<b>869,013.49</b>	<b>17,526,761.36</b>	<b>29,394,166.64</b>	<b>62.65%</b>