



South Placer M.U.D.

Budget Report

Account Summary

For Fiscal: 2026-2027 Period Ending: 08/31/2026

		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	57,430.95	104,998.72	705,001.28	87.04 %
100-A02-50201	FICA - SOCIAL SECURITY	62,000.00	62,000.00	4,569.06	8,417.53	53,582.47	86.42 %
100-A02-50307	RETIREMENT 457	60,000.00	60,000.00	4,247.30	10,560.22	49,439.78	82.40 %
100-A02-50401	RETIREMENT PERS	76,000.00	76,000.00	5,667.82	10,156.16	65,843.84	86.64 %
100-A02-50404	CALPERS UAL ASD	1,089,288.00	1,089,288.00	176,047.16	262,446.16	826,841.84	75.91 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	547,000.00	547,000.00	40,911.00	86,919.83	460,080.17	84.11 %
100-A02-50425	RETIREE SAVINGS (ACTIVE EMPLOY...	0.00	0.00	2,200.00	2,400.00	-2,400.00	0.00 %
100-A02-50901	INSURANCE BENEFITS	283,750.00	283,750.00	11,088.82	107,916.37	175,833.63	61.97 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	1,087.28	1,197.08	23,802.92	95.21 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	250,000.00	250,000.00	30,124.15	44,596.73	205,403.27	82.16 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR...	93,000.00	93,000.00	7,633.01	9,430.65	83,569.35	89.86 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	8,000.00	8,000.00	0.00	600.00	7,400.00	92.50 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	1,007.41	1,007.41	23,992.59	95.97 %
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	10,284.00	17,084.00	207,916.00	92.41 %
100-A02-61300	BANK CHARGES	160,000.00	160,000.00	14,235.25	26,616.65	133,383.35	83.36 %
100-A02-61400	BILLING EXPENSE	165,000.00	165,000.00	12,954.03	24,987.20	140,012.80	84.86 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	365,000.00	365,000.00	0.00	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	0.00	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	131,757.97	242,559.09	1,547,440.91	86.45 %
100-F01-50201	FICA - SOCIAL SECURITY	137,000.00	137,000.00	10,007.56	18,391.81	118,608.19	86.58 %
100-F01-50307	RETIREMENT 457	57,000.00	57,000.00	3,750.00	9,825.00	47,175.00	82.76 %
100-F01-50401	RETIREMENT PERS	165,000.00	165,000.00	11,475.56	19,068.93	145,931.07	88.44 %
100-F01-50404	CALPERS UAL FSD	321,438.00	321,438.00	0.00	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	46,892.82	66,609.71	523,390.29	88.71 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	171,000.00	171,000.00	6,989.98	8,129.86	162,870.14	95.25 %
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	7,835.81	15,304.36	64,695.64	80.87 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	5,370.45	11,675.23	68,324.77	85.41 %
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	22,088.41	40,700.41	180,299.59	81.58 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	36,000.00	36,000.00	1,976.00	2,105.00	33,895.00	94.15 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	24,000.00	24,000.00	1,227.82	2,649.44	21,350.56	88.96 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	112,000.00	112,000.00	3,690.00	7,771.75	104,228.25	93.06 %
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	1,930.50	1,930.50	269,069.50	99.29 %
100-F01-61345	LATERAL CAMERA REPAIRS	34,000.00	34,000.00	650.20	3,092.04	30,907.96	90.91 %
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	202.41	295.39	66,704.61	99.56 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	460.44	460.44	95,539.56	99.52 %
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 %

Budget Report

For Fiscal: 2026-2027 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-F01-71411	CY/HQ BUILDINGS NEW	770,000.00	770,000.00	0.00	0.00	770,000.00	100.00 %
100-T03-50100	SALARIES	864,000.00	864,000.00	73,238.79	133,589.71	730,410.29	84.54 %
100-T03-50201	FICA - SOCIAL SECURITY	73,000.00	73,000.00	5,596.23	10,166.96	62,833.04	86.07 %
100-T03-50307	RETIREMENT 457	24,000.00	24,000.00	2,050.00	5,125.00	18,875.00	78.65 %
100-T03-50401	RETIREMENT PERS	100,000.00	100,000.00	7,505.29	13,154.15	86,845.85	86.85 %
100-T03-50404	CALPERS UAL TSD	125,003.00	125,003.00	0.00	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	15,403.28	15,215.08	139,784.92	90.18 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	748,000.00	748,000.00	7,396.80	11,503.53	736,496.47	98.46 %
100-T03-60800	FOG - PERMIT COMPLIANCE	15,150.00	15,150.00	250.00	250.00	14,900.00	98.35 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	217.00	217.00	2,933.00	93.11 %
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	0.00	154.85	5,045.15	97.02 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,650.00	11,650.00	261.62	1,903.24	9,746.76	83.66 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR...	121,175.00	121,175.00	8,243.69	27,892.49	93,282.51	76.98 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	29,850.00	29,850.00	11,763.27	11,763.27	18,086.73	60.59 %
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 ACQUISITION	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	767,719.14	2,217,513.59	23,688,090.41	91.44%
	Fund: 100 - OPERATING FUND Total:	25,905,604.00	25,905,604.00	767,719.14	2,217,513.59	23,688,090.41	91.44%
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	0.00	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	6,139.83	6,139.83	5,127,860.17	99.88 %
	Expense Total:	11,502,000.00	11,502,000.00	6,139.83	11,122.68	11,490,877.32	99.90%
	Fund: 300 - EXPANSION Total:	11,502,000.00	11,502,000.00	6,139.83	11,122.68	11,490,877.32	99.90%
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	0.00	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	73,223.96	73,223.96	756,765.04	91.18 %
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	0.00	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	73,223.96	901,438.33	8,417,550.67	90.33%
	Fund: 400 - RENEWAL Total:	8,489,000.00	9,318,989.00	73,223.96	901,438.33	8,417,550.67	90.33%
	Report Total:	45,896,604.00	46,726,593.00	847,082.93	3,130,074.60	43,596,518.40	93.30%

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
Fund: 100 - OPERATING FUND						
Expense	25,905,604.00	25,905,604.00	767,719.14	2,217,513.59	23,688,090.41	91.44%
Fund: 100 - OPERATING FUND Total:	25,905,604.00	25,905,604.00	767,719.14	2,217,513.59	23,688,090.41	91.44%
Fund: 300 - EXPANSION						
Expense	11,502,000.00	11,502,000.00	6,139.83	11,122.68	11,490,877.32	99.90%
Fund: 300 - EXPANSION Total:	11,502,000.00	11,502,000.00	6,139.83	11,122.68	11,490,877.32	99.90%
Fund: 400 - RENEWAL						
Expense	8,489,000.00	9,318,989.00	73,223.96	901,438.33	8,417,550.67	90.33%
Fund: 400 - RENEWAL Total:	8,489,000.00	9,318,989.00	73,223.96	901,438.33	8,417,550.67	90.33%
Report Total:	45,896,604.00	46,726,593.00	847,082.93	3,130,074.60	43,596,518.40	93.30%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
100 - OPERATING FUND	25,905,604.00	25,905,604.00	767,719.14	2,217,513.59	23,688,090.41	91.44%
300 - EXPANSION	11,502,000.00	11,502,000.00	6,139.83	11,122.68	11,490,877.32	99.90%
400 - RENEWAL	8,489,000.00	9,318,989.00	73,223.96	901,438.33	8,417,550.67	90.33%
Report Total:	45,896,604.00	46,726,593.00	847,082.93	3,130,074.60	43,596,518.40	93.30%