



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 05/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Expense							
100-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-406,966.57	413,949.27	-413,949.27	0.00 %
100-A02-50100	SALARIES	775,000.00	775,000.00	46,436.28	584,804.25	190,195.75	24.54 %
100-A02-50201	FICA - SOCIAL SECURITY	59,277.00	59,277.00	3,768.17	42,141.09	17,135.91	28.91 %
100-A02-50307	RETIREMENT 457	66,780.00	66,780.00	3,944.64	70,617.17	-3,837.17	-5.75 %
100-A02-50401	RETIREMENT PERS	73,290.00	73,290.00	4,950.08	61,022.24	12,267.76	16.74 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	370,000.00	370,000.00	63,541.53	389,919.68	-19,919.68	-5.38 %
100-A02-50901	INSURANCE BENEFITS	249,340.00	249,340.00	15,880.08	199,788.78	49,551.22	19.87 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	1,258.64	10,130.63	14,869.37	59.48 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	145,000.00	145,000.00	5,913.85	79,683.06	65,316.94	45.05 %
100-A02-60601	REPAIR/MAINTENANCE AGREEMEN...	63,000.00	63,000.00	1,765.39	58,653.56	4,346.44	6.90 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,500.00	7,500.00	0.00	5,480.44	2,019.56	26.93 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	0.00	10,786.64	14,213.36	56.85 %
100-A02-61111	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	1,623.34	876.66	35.07 %
100-A02-61200	LEGAL CONSULTANT SERVICES	180,000.00	180,000.00	0.00	68,980.00	111,020.00	61.68 %
100-A02-61300	BANK CHARGES	150,000.00	150,000.00	10,376.35	102,203.11	47,796.89	31.86 %
100-A02-61400	BILLING EXPENSE	130,000.00	130,000.00	8,982.90	117,214.72	12,785.28	9.83 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	415,000.00	415,000.00	0.00	410,874.84	4,125.16	0.99 %
100-A02-61700	GOVERNMENT FEES/PERMITS/ADM...	30,000.00	30,000.00	0.00	30,776.17	-776.17	-2.59 %
100-A02-61803	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	41.42	-41.42	0.00 %
100-A02-69100	DEPRECIATION EXPENSE	2,551,400.00	2,551,400.00	0.00	0.00	2,551,400.00	100.00 %
100-F01-50100	SALARIES	1,763,000.00	1,663,000.00	126,057.06	1,385,135.76	277,864.24	16.71 %
100-F01-50201	FICA - SOCIAL SECURITY	134,875.00	127,875.00	9,589.70	104,127.63	23,747.37	18.57 %
100-F01-50307	RETIREMENT 457	53,950.00	53,950.00	4,350.00	46,175.00	7,775.00	14.41 %
100-F01-50401	RETIREMENT PERS	137,023.00	137,023.00	10,617.65	111,833.42	25,189.58	18.38 %
100-F01-50404	CALPERS UAL FSD	346,560.00	346,560.00	0.00	316,273.33	30,286.67	8.74 %
100-F01-50901	INSURANCE BENEFITS	516,000.00	516,000.00	39,235.40	398,123.37	117,876.63	22.84 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	176,000.00	196,000.00	7,605.52	165,703.57	30,296.43	15.46 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	11,000.00	11,000.00	605.94	1,580.94	9,419.06	85.63 %
100-F01-60300	RENTS & LEASES	1,000.00	1,000.00	0.00	250.00	750.00	75.00 %
100-F01-60400	GAS & OIL - MAINTENANCE	66,000.00	66,000.00	5,343.77	65,258.10	741.90	1.12 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	5,300.12	53,622.79	26,377.21	32.97 %
100-F01-60700	UTILITIES	186,000.00	186,000.00	16,635.42	180,785.83	5,214.17	2.80 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	581.91	23,563.10	6,436.90	21.46 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	25,000.00	25,000.00	2,149.70	17,906.05	7,093.95	28.38 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	54,000.00	54,000.00	3,057.50	38,962.33	15,037.67	27.85 %
100-F01-61115	ASPHALT PATCH PAVING	75,000.00	75,000.00	0.00	25,769.00	49,231.00	65.64 %
100-F01-61700	REGULATORY COMPLIANCE	42,000.00	42,000.00	1,262.48	32,651.64	9,348.36	22.26 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	76,000.00	90,000.00	568.76	72,626.68	17,373.32	19.30 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,181,000.00	8,181,000.00	0.00	6,137,821.01	2,043,178.99	24.97 %
100-F01-71309	EASEMENT/ACCESS ROAD NEW & ...	200,000.00	193,900.00	2,867.85	126,528.69	67,371.31	34.75 %
100-F01-71345	LATERAL CAMERA (NEW)	15,000.00	55,000.00	1,048.34	42,961.74	12,038.26	21.89 %
100-F01-71347	PIPE TRAILER IMPROVEMENTS	15,000.00	18,000.00	0.00	6,432.44	11,567.56	64.26 %
100-F01-71462	NEWCASTLE MASTER PLAN IMPRO...	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
100-F01-71465	ROOT CONTROL PROGRAM	71,000.00	77,100.00	0.00	10,259.38	66,840.62	86.69 %
100-T03-50100	SALARIES	735,000.00	735,000.00	55,735.74	629,155.72	105,844.28	14.40 %
100-T03-50201	FICA - SOCIAL SECURITY	56,231.00	56,231.00	4,259.53	46,983.10	9,247.90	16.45 %
100-T03-50307	RETIREMENT 457	23,400.00	23,400.00	1,750.00	20,700.00	2,700.00	11.54 %
100-T03-50401	RETIREMENT PERS	75,045.00	75,045.00	5,789.73	65,327.78	9,717.22	12.95 %
100-T03-50404	CALPERS UAL TSD	173,280.00	173,280.00	0.00	158,136.67	15,143.33	8.74 %
100-T03-50901	INSURANCE BENEFITS	120,000.00	120,000.00	10,635.30	102,320.10	17,679.90	14.73 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 05/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
100-T03-60202	PROFESSIONAL SERVICES - TSD	687,000.00	737,000.00	6,877.25	344,505.14	392,494.86	53.26 %
100-T03-60800	FOG - PERMIT COMPLIANCE	14,600.00	14,600.00	2,326.31	8,254.76	6,345.24	43.46 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,000.00	3,000.00	116.69	1,109.13	1,890.87	63.03 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	14,875.00	14,875.00	0.00	1,401.79	13,473.21	90.58 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	3,825.00	3,825.00	0.00	610.50	3,214.50	84.04 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	24,275.00	25,275.00	93.50	15,351.52	9,923.48	39.26 %
100-T03-62300	REPAIR/MAINTENANCE AGREEMEN...	93,150.00	133,150.00	4,798.34	108,867.69	24,282.31	18.24 %
100-T03-71405	SYSTEM IMPROVEMENTS	290,000.00	290,000.00	0.00	643.41	289,356.59	99.78 %
100-T03-71408	PARTICIPATION IN REGIONAL PROJ...	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-T03-71410	EASEMENT INSPECTION PROGRAM	15,000.00	0.00	0.00	0.00	0.00	0.00 %
100-T03-71415	EASEMENT/PROPERTY ACQUISTION	87,000.00	87,000.00	0.00	0.00	87,000.00	100.00 %
100-T03-71425	COMPUTERS/OFFICE FURNITURE (N...	51,700.00	51,700.00	182.27	35,205.81	16,494.19	31.90 %
100-T03-71500	RWWTP REHAB & REPLACEMENT	2,246,000.00	2,246,000.00	0.00	1,684,500.00	561,500.00	25.00 %
	Expense Total:	22,636,876.00	22,682,876.00	89,293.12	15,246,115.33	7,436,760.67	32.79 %
	Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,682,876.00	89,293.12	15,246,115.33	7,436,760.67	32.79 %
Fund: 300 - CIP & EXPANSION							
	Expense						
300-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	428,599.13	984,768.61	-984,768.61	0.00 %
300-T03-71410	FOOTHILL TRUNK PROJECT - CONST...	125,000.00	125,000.00	0.00	0.00	125,000.00	100.00 %
300-T03-71423	TRUNK EXTENSION REIMBURSEME...	5,300,000.00	5,300,000.00	0.00	0.00	5,300,000.00	100.00 %
300-T03-71425	EXPANSION PROJECTS	4,490,000.00	4,490,000.00	0.00	141,788.09	4,348,211.91	96.84 %
	Expense Total:	9,915,000.00	9,915,000.00	428,599.13	1,126,556.70	8,788,443.30	88.64 %
	Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	428,599.13	1,126,556.70	8,788,443.30	88.64 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION							
	Expense						
400-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-21,632.56	-1,398,717.88	1,398,717.88	0.00 %
400-F01-71302	VEHICLE PURCHASES	70,000.00	70,000.00	0.00	529.65	69,470.35	99.24 %
400-F01-71309	EASEMENT/ACCESS ROAD REPLAC...	220,000.00	220,000.00	0.00	0.00	220,000.00	100.00 %
400-F01-71460	CY/HQ BUILDING REPLACEMENTS	663,000.00	663,000.00	4,202.56	589,254.25	73,745.75	11.12 %
400-F01-71475	SCADA SOFTWARE DESIGN & IMPL...	490,000.00	490,000.00	17,430.00	224,205.60	265,794.40	54.24 %
400-F01-71490	TAYLOR RD LS REPLACEMENT	160,000.00	160,000.00	0.00	0.00	160,000.00	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-T03-71405	SYSTEM REHABILITATION	1,225,000.00	1,450,000.00	0.00	288,166.28	1,161,833.72	80.13 %
400-T03-71510	PARTICIPATION IN REGIONAL PROJ...	1,230,000.00	1,230,000.00	0.00	145,198.10	1,084,801.90	88.20 %
	Expense Total:	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
	Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total:	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
	Report Total:	37,359,876.00	37,630,876.00	517,892.25	16,221,308.03	21,409,567.97	56.89 %

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Expense	22,636,876.00	22,682,876.00	89,293.12	15,246,115.33	7,436,760.67	32.79 %
Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,682,876.00	89,293.12	15,246,115.33	7,436,760.67	32.79 %
Fund: 300 - CIP & EXPANSION						
Expense	9,915,000.00	9,915,000.00	428,599.13	1,126,556.70	8,788,443.30	88.64 %
Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	428,599.13	1,126,556.70	8,788,443.30	88.64 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION						
Expense	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total:	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
Report Total:	37,359,876.00	37,630,876.00	517,892.25	16,221,308.03	21,409,567.97	56.89 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
100 - GENERAL FUND	22,636,876.00	22,682,876.00	89,293.12	15,246,115.33	7,436,760.67	32.79 %
300 - CIP & EXPANSION	9,915,000.00	9,915,000.00	428,599.13	1,126,556.70	8,788,443.30	88.64 %
400 - CAPITAL REPLACEMENT & RE	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
Report Total:	37,359,876.00	37,630,876.00	517,892.25	16,221,308.03	21,409,567.97	56.89 %