



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		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	54,417.84	443,024.77	301,975.23	40.53 %
100-A02-50201	FICA - SOCIAL SECURITY	57,000.00	57,000.00	4,680.39	33,234.85	23,765.15	41.69 %
100-A02-50307	RETIREMENT 457	50,000.00	55,000.00	13,347.09	41,942.02	13,057.98	23.74 %
100-A02-50401	RETIREMENT PERS	71,000.00	71,000.00	5,296.78	40,131.95	30,868.05	43.48 %
100-A02-50404	CALPERS UAL ASD	7,620.00	1,007,400.00	1,000,000.00	1,007,364.81	35.19	0.00 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	535,500.00	785,500.00	70,190.86	362,506.22	422,993.78	53.85 %
100-A02-50901	INSURANCE BENEFITS	275,000.00	275,000.00	11,431.26	182,628.24	92,371.76	33.59 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	216.96	7,418.73	17,581.27	70.33 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	200,000.00	200,000.00	1,664.01	66,099.33	133,900.67	66.95 %
100-A02-60601	REPAIR/MAINTENANCE AGREEMEN...	70,000.00	74,800.00	1,191.19	16,367.12	58,432.88	78.12 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,750.00	7,750.00	209.14	3,933.85	3,816.15	49.24 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	670.00	10,491.52	19,508.48	65.03 %
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	7,700.00	111,869.00	113,131.00	50.28 %
100-A02-61300	BANK CHARGES	136,000.00	136,000.00	12,914.97	99,058.69	36,941.31	27.16 %
100-A02-61400	BILLING EXPENSE	145,000.00	145,000.00	10,194.93	90,907.90	54,092.10	37.30 %
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	120,030.21	987,225.00	852,775.00	46.35 %
100-F01-50201	FICA - SOCIAL SECURITY	140,800.00	140,800.00	9,112.53	75,103.80	65,696.20	46.66 %
100-F01-50307	RETIREMENT 457	55,000.00	54,000.00	4,050.00	36,750.00	17,250.00	31.94 %
100-F01-50401	RETIREMENT PERS	158,000.00	158,000.00	10,824.16	88,333.22	69,666.78	44.09 %
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	325,629.50	189,370.50	36.77 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	170,000.00	170,000.00	1,676.26	64,492.63	105,507.37	62.06 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	97,000.00	97,000.00	1,008.00	64,152.00	32,848.00	33.86 %
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	4,505.41	38,218.59	36,781.41	49.04 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	92,000.00	92,000.00	2,430.42	36,370.29	55,629.71	60.47 %
100-F01-60700	UTILITIES	234,500.00	234,500.00	18,458.51	152,270.20	82,229.80	35.07 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	28,000.00	28,000.00	1,486.15	18,805.70	9,194.30	32.84 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	29,000.00	29,000.00	2,450.84	13,719.07	15,280.93	52.69 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	109,000.00	109,000.00	5,104.94	32,562.11	76,437.89	70.13 %
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	-1,688.31	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	685.96	34,650.27	31,349.73	47.50 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	3,343.07	25,588.03	70,411.97	73.35 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,121,665.00	8,121,665.00	0.00	4,060,826.50	4,060,838.50	50.00 %
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	7,255.00	19,315.00	100,685.00	83.90 %
100-T03-50100	SALARIES	805,000.00	805,000.00	57,626.38	481,863.35	323,136.65	40.14 %
100-T03-50201	FICA - SOCIAL SECURITY	61,600.00	61,600.00	4,401.27	35,694.08	25,905.92	42.06 %
100-T03-50307	RETIREMENT 457	27,000.00	23,000.00	1,750.00	15,750.00	7,250.00	31.52 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable	Remaining
						(Unfavorable)	
100-T03-50401	RETIREMENT PERS	85,400.00	85,400.00	6,155.20	51,619.32	33,780.68	39.56 %
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	81,342.16	66,257.84	44.89 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	824,000.00	606,250.00	5,413.65	58,683.91	547,566.09	90.32 %
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	133.42	1,075.00	2,075.00	65.87 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	19,800.00	19,800.00	850.00	3,375.14	16,424.86	82.95 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	4,550.00	4,550.00	757.40	1,035.07	3,514.93	77.25 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,600.00	11,600.00	90.50	4,133.24	7,466.76	64.37 %
100-T03-62300	REPAIR/MAINTENANCE AGREEMEN...	115,150.00	128,550.00	8,906.90	100,321.96	28,228.04	21.96 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	34,350.00	34,350.00	1,605.37	21,353.88	12,996.12	37.83 %
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	0.00	928,580.50	928,580.50	50.00 %
	Expense Total:	23,988,372.00	24,313,619.00	1,531,650.02	11,316,289.69	12,997,329.31	53.46%
	Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	1,531,650.02	11,316,289.69	12,997,329.31	53.46%
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	254,726.32	1,400,391.34	2,198,108.66	61.08 %
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	254,726.32	1,425,324.97	9,866,175.03	87.38%
	Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	254,726.32	1,425,324.97	9,866,175.03	87.38%
	Report Total:	47,993,872.00	46,920,928.00	1,786,376.34	12,776,785.96	34,144,142.04	72.77%

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	1,531,650.02	11,316,289.69	12,997,329.31	53.46%
Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	1,531,650.02	11,316,289.69	12,997,329.31	53.46%
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	254,726.32	1,425,324.97	9,866,175.03	87.38%
Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	254,726.32	1,425,324.97	9,866,175.03	87.38%
Report Total:	47,993,872.00	46,920,928.00	1,786,376.34	12,776,785.96	34,144,142.04	72.77%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
100 - OPERATING FUND	23,988,372.00	24,313,619.00	1,531,650.02	11,316,289.69	12,997,329.31	53.46%
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	254,726.32	1,425,324.97	9,866,175.03	87.38%
Report Total:	47,993,872.00	46,920,928.00	1,786,376.34	12,776,785.96	34,144,142.04	72.77%