



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 04/30/2026

		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	54,880.01	552,360.78	192,639.22	25.86 %
100-A02-50201	FICA - SOCIAL SECURITY	57,000.00	57,000.00	4,407.59	41,983.47	15,016.53	26.34 %
100-A02-50307	RETIREMENT 457	50,000.00	55,000.00	3,924.06	49,334.90	5,665.10	10.30 %
100-A02-50401	RETIREMENT PERS	71,000.00	71,000.00	5,459.79	50,888.52	20,111.48	28.33 %
100-A02-50404	CALPERS UAL ASD	7,620.00	1,007,400.00	0.00	1,007,364.81	35.19	0.00 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	535,500.00	785,500.00	39,608.83	441,723.88	343,776.12	43.77 %
100-A02-50901	INSURANCE BENEFITS	275,000.00	275,000.00	11,088.82	207,408.32	67,591.68	24.58 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	994.23	9,379.06	15,620.94	62.48 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	200,000.00	200,000.00	9,503.26	78,354.10	121,645.90	60.82 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR...	70,000.00	74,800.00	45,681.09	64,290.87	10,509.13	14.05 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,750.00	7,750.00	600.00	4,988.13	2,761.87	35.64 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	54.00	12,209.25	17,790.75	59.30 %
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	6,500.00	159,866.50	65,133.50	28.95 %
100-A02-61300	BANK CHARGES	136,000.00	136,000.00	12,165.12	125,120.88	10,879.12	8.00 %
100-A02-61400	BILLING EXPENSE	145,000.00	145,000.00	9,967.38	119,846.94	25,153.06	17.35 %
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	121,854.81	1,229,561.74	610,438.26	33.18 %
100-F01-50201	FICA - SOCIAL SECURITY	140,800.00	140,800.00	9,249.34	93,497.42	47,302.58	33.60 %
100-F01-50307	RETIREMENT 457	55,000.00	54,000.00	4,050.00	44,850.00	9,150.00	16.94 %
100-F01-50401	RETIREMENT PERS	158,000.00	158,000.00	10,939.08	110,116.27	47,883.73	30.31 %
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	47,578.64	420,151.56	94,848.44	18.42 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	170,000.00	170,000.00	1,420.04	79,177.69	90,822.31	53.42 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	97,000.00	97,000.00	1,662.50	67,489.50	29,510.50	30.42 %
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	8,682.58	52,913.05	22,086.95	29.45 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	92,000.00	92,000.00	5,588.10	56,799.87	35,200.13	38.26 %
100-F01-60700	UTILITIES	234,500.00	234,500.00	20,235.98	190,662.01	43,837.99	18.69 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	28,000.00	28,000.00	5,983.95	25,762.65	2,237.35	7.99 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	29,000.00	29,000.00	1,446.53	17,451.33	11,548.67	39.82 %
100-F01-61110	BUILDING & GROUNDS MAINTENAN...	109,000.00	109,000.00	5,365.98	41,060.66	67,939.34	62.33 %
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	3,918.17	17,213.63	158,786.37	90.22 %
100-F01-61345	LATERAL CAMERA REPAIRS	29,000.00	29,000.00	3,842.02	14,428.12	14,571.88	50.25 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	363.35	5,213.43	5,786.57	52.61 %
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	1,322.52	38,427.97	27,572.03	41.78 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	15,494.23	42,088.24	53,911.76	56.16 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,121,665.00	8,121,665.00	0.00	6,091,239.75	2,030,425.25	25.00 %
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	3,985.00	27,865.00	92,135.00	76.78 %
100-T03-50100	SALARIES	805,000.00	805,000.00	66,309.99	605,799.73	199,200.27	24.75 %
100-T03-50201	FICA - SOCIAL SECURITY	61,600.00	61,600.00	5,065.59	45,160.93	16,439.07	26.69 %
100-T03-50307	RETIREMENT 457	27,000.00	23,000.00	1,750.00	19,250.00	3,750.00	16.30 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 04/30/2026

		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	6,510.48	64,284.99	21,115.01	24.72 %
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	12,225.96	105,726.06	41,873.94	28.37 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	824,000.00	606,250.00	12,227.15	76,411.21	529,838.79	87.40 %
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	119.91	1,303.23	1,846.77	58.63 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	19,800.00	19,800.00	1,753.00	5,470.10	14,329.90	72.37 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	4,550.00	4,550.00	-86.95	1,514.31	3,035.69	66.72 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,600.00	11,600.00	224.48	4,357.72	7,242.28	62.43 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR...	115,150.00	128,550.00	717.84	101,750.81	26,799.19	20.85 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	34,350.00	34,350.00	45.79	21,454.79	12,895.21	37.54 %
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	1,392,870.75	464,290.25	25.00 %
	Expense Total:	23,988,372.00	24,313,619.00	584,680.24	14,948,184.46	9,365,434.54	38.52%
	Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	584,680.24	14,948,184.46	9,365,434.54	38.52%
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	228,518.40	1,646,088.26	1,952,411.74	54.26 %
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	228,518.40	1,671,021.89	9,620,478.11	85.20%
	Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	228,518.40	1,671,021.89	9,620,478.11	85.20%
	Report Total:	47,993,872.00	46,920,928.00	813,198.64	16,654,377.65	30,266,550.35	64.51%

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	584,680.24	14,948,184.46	9,365,434.54	38.52%
Fund: 100 - OPERATING FUND Total:	23,988,372.00	24,313,619.00	584,680.24	14,948,184.46	9,365,434.54	38.52%
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	228,518.40	1,671,021.89	9,620,478.11	85.20%
Fund: 400 - RENEWAL Total:	12,923,500.00	11,291,500.00	228,518.40	1,671,021.89	9,620,478.11	85.20%
Report Total:	47,993,872.00	46,920,928.00	813,198.64	16,654,377.65	30,266,550.35	64.51%

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	584,680.24	14,948,184.46	9,365,434.54	38.52%
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	228,518.40	1,671,021.89	9,620,478.11	85.20%
Report Total:	47,993,872.00	46,920,928.00	813,198.64	16,654,377.65	30,266,550.35	64.51%