South Placer M.U.D.

Budget Report
Account Summary
For Fiscal: 2026-2027 Period Ending: 10/31/2026

		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	57,740.52	221,263.11	588,736.89	72.68 %
100-A02-50201	FICA - SOCIAL SECURITY	62,000.00	62,000.00	4,444.26	17,514.46	44,485.54	71.75 %
100-A02-50307	RETIREMENT 457	60,000.00	60,000.00	4,261.12	19,076.38	40,923.62	68.21 %
100-A02-50401	RETIREMENT PERS	76,000.00	76,000.00	4,459.28	20,320.16	55,679.84	73.26 %
100-A02-50404	CALPERS UAL ASD	1,089,288.00	1,089,288.00	0.00	262,446.16	826,841.84	75.91 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	547,000.00	547,000.00	37,873.19	162,662.89	384,337.11	70.26 %
100-A02-50425	RETIREE SAVINGS (ACTIVE EMPLOY...	0.00	0.00	4,000.00	10,400.00	-10,400.00	0.00 %
100-A02-50901	INSURANCE BENEFITS	283,750.00	283,750.00	11,088.82	130,094.01	153,655.99	54.15 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	512.69	3,133.77	21,866.23	87.46 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	250,000.00	250,000.00	2,284.95	48,523.83	201,476.17	80.59 %
100-A02-60601	SUBSCRIPTION/MAINTENANCE AGR...	93,000.00	93,000.00	1,647.67	12,858.68	80,141.32	86.17 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	8,000.00	8,000.00	0.00	1,615.37	6,384.63	79.81 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	365.00	2,378.33	22,621.67	90.49 %
100-A02-61111	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	72.89	72.89	2,427.11	97.08 %
100-A02-61200	LEGAL CONSULTANT SERVICES	225,000.00	225,000.00	12,300.00	42,917.00	182,083.00	80.93 %
100-A02-61300	BANK CHARGES	160,000.00	160,000.00	12,949.69	55,036.02	104,963.98	65.60 %
100-A02-61400	BILLING EXPENSE	165,000.00	165,000.00	7,750.90	51,807.77	113,192.23	68.60 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	365,000.00	365,000.00	3,269.24	361,484.60	3,515.40	0.96 %
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	11,326.00	37,791.28	4,208.72	10.02 %
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	123,064.59	489,983.52	1,300,016.48	72.63 %
100-F01-50201	FICA - SOCIAL SECURITY	137,000.00	137,000.00	9,353.78	37,198.44	99,801.56	72.85 %
100-F01-50307	RETIREMENT 457	57,000.00	57,000.00	3,450.00	16,725.00	40,275.00	70.66 %
100-F01-50401	RETIREMENT PERS	165,000.00	165,000.00	10,849.08	40,747.32	124,252.68	75.30 %
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	43,689.84	154,000.19	435,999.81	73.90 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	171,000.00	171,000.00	3,834.73	41,418.62	129,581.38	75.78 %
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	7,074.84	30,152.02	49,847.98	62.31 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	17,303.26	42,979.84	37,020.16	46.28 %
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	18,043.81	80,229.10	140,770.90	63.70 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	36,000.00	36,000.00	655.05	5,803.40	30,196.60	83.88 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	24,000.00	24,000.00	1,582.47	5,431.11	18,568.89	77.37 %
100-F01-61110	BUILDING & GROUNDS MAINTENA...	112,000.00	112,000.00	4,827.72	20,535.13	91,464.87	81.67 %
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	2,924.04	4,854.54	266,145.46	98.21 %
100-F01-61345	LATERAL CAMERA REPAIRS	34,000.00	34,000.00	0.00	3,565.30	30,434.70	89.51 %
100-F01-61350	TOOLS/EQUIPMENT (NEW SMALL)	11,000.00	11,000.00	0.00	697.62	10,302.38	93.66 %
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	66.18	3,490.33	63,509.67	94.79 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	96,000.00	96,000.00	19,668.84	20,129.28	75,870.72	79.03 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,550,000.00	8,550,000.00	0.00	2,137,500.00	6,412,500.00	75.00 %
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 %

		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	73,315.79	281,961.77	582,038.23	67.37 %
100-T03-50201	FICA - SOCIAL SECURITY	73,000.00	73,000.00	5,602.12	21,504.36	51,495.64	70.54 %
100-T03-50307	RETIREMENT 457	24,000.00	24,000.00	2,050.00	9,225.00	14,775.00	61.56 %
100-T03-50401	RETIREMENT PERS	100,000.00	100,000.00	7,505.28	28,164.71	71,835.29	71.84 %
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	15,418.14	46,043.93	108,956.07	70.29 %
100-T03-60202	PROFESSIONAL SERVICES - TSD	748,000.00	748,000.00	14,607.92	31,908.75	716,091.25	95.73 %
100-T03-60800	FOG - PERMIT COMPLIANCE	15,150.00	15,150.00	0.00	8,136.08	7,013.92	46.30 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,150.00	3,150.00	128.78	484.92	2,665.08	84.61 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	18,550.00	18,550.00	0.00	882.00	17,668.00	95.25 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	5,200.00	5,200.00	578.02	1,136.54	4,063.46	78.14 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	11,650.00	11,650.00	1,106.34	3,009.58	8,640.42	74.17 %
100-T03-62300	SUBSCRIPTION/MAINTENANCE AGR...	121,175.00	121,175.00	899.89	45,679.11	75,495.89	62.30 %
100-T03-62400	COMPUTER EQUIPMENT & SMALL ...	29,850.00	29,850.00	118.67	11,881.94	17,968.06	60.19 %
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 ACQUISTION	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	518,750.00	1,556,250.00	75.00 %
	Expense Total:	**25,905,604.00**	**25,905,604.00**	**564,065.40**	**6,037,600.16**	**19,868,003.84**	**76.69%**
	Fund: 100 - OPERATING FUND Total:	**25,905,604.00**	**25,905,604.00**	**564,065.40**	**6,037,600.16**	**19,868,003.84**	**76.69%**
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	448.75	7,098.58	5,126,901.42	99.86 %
	Expense Total:	**11,502,000.00**	**11,502,000.00**	**448.75**	**12,081.43**	**11,489,918.57**	**99.89%**
	Fund: 300 - EXPANSION Total:	**11,502,000.00**	**11,502,000.00**	**448.75**	**12,081.43**	**11,489,918.57**	**99.89%**
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	28,589.94	288,036.36	541,952.64	65.30 %
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	557.90	111,567.93	4,354,432.07	97.50 %
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**	**29,147.84**	**1,116,969.51**	**8,202,019.49**	**88.01%**
	Fund: 400 - RENEWAL Total:	**8,489,000.00**	**9,318,989.00**	**29,147.84**	**1,116,969.51**	**8,202,019.49**	**88.01%**
	Report Total:	**45,896,604.00**	**46,726,593.00**	**593,661.99**	**7,166,651.10**	**39,559,941.90**	**84.66%**

Group Summary

Account Typ...		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - OPERATING FUND							
Expense		25,905,604.00	25,905,604.00	564,065.40	6,037,600.16	19,868,003.84	76.69%
	Fund: 100 - OPERATING FUND Total:	**25,905,604.00**	**25,905,604.00**	**564,065.40**	**6,037,600.16**	**19,868,003.84**	**76.69%**
Fund: 300 - EXPANSION							
Expense		11,502,000.00	11,502,000.00	448.75	12,081.43	11,489,918.57	99.89%
	Fund: 300 - EXPANSION Total:	**11,502,000.00**	**11,502,000.00**	**448.75**	**12,081.43**	**11,489,918.57**	**99.89%**
Fund: 400 - RENEWAL							
Expense		8,489,000.00	9,318,989.00	29,147.84	1,116,969.51	8,202,019.49	88.01%
	Fund: 400 - RENEWAL Total:	**8,489,000.00**	**9,318,989.00**	**29,147.84**	**1,116,969.51**	**8,202,019.49**	**88.01%**
	Report Total:	**45,896,604.00**	**46,726,593.00**	**593,661.99**	**7,166,651.10**	**39,559,941.90**	**84.66%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - OPERATING FUND	25,905,604.00	25,905,604.00	564,065.40	6,037,600.16	19,868,003.84	76.69%
300 - EXPANSION	11,502,000.00	11,502,000.00	448.75	12,081.43	11,489,918.57	99.89%
400 - RENEWAL	8,489,000.00	9,318,989.00	29,147.84	1,116,969.51	8,202,019.49	88.01%
Report Total:	**45,896,604.00**	**46,726,593.00**	**593,661.99**	**7,166,651.10**	**39,559,941.90**	**84.66%**