



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 02/29/2024

	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	198,855.82	743,363.16	-743,363.16	0.00 %
100-A02-50100						
SALARIES	775,000.00	775,000.00	52,194.33	411,664.37	363,335.63	46.88 %
100-A02-50201						
FICA - SOCIAL SECURITY	59,277.00	59,277.00	4,211.34	28,248.17	31,028.83	52.35 %
100-A02-50307						
RETIREMENT 457	66,780.00	66,780.00	3,944.64	56,360.93	10,419.07	15.60 %
100-A02-50401						
RETIREMENT PERS	73,290.00	73,290.00	5,436.68	42,751.13	30,538.87	41.67 %
100-A02-50410						
PERS OPEB EXPENSE/RETIREE HEAL...	370,000.00	370,000.00	4,082.00	228,353.54	141,646.46	38.28 %
100-A02-50901						
INSURANCE BENEFITS	249,340.00	249,340.00	15,353.76	164,677.29	84,662.71	33.95 %
100-A02-60101						
GENERAL OFFICE EXPENSE	25,000.00	25,000.00	219.87	7,069.40	17,930.60	71.72 %
100-A02-60201						
PROFESSIONAL SERVICES - ASD	145,000.00	145,000.00	1,116.98	65,940.36	79,059.64	54.52 %
100-A02-60601						
REPAIR/MAINTENANCE AGREEMEN...	63,000.00	63,000.00	1,196.89	14,962.28	48,037.72	76.25 %
100-A02-60901						
PRINTING/PUBLICATIONS -ADMINIS...	7,500.00	7,500.00	0.00	4,741.04	2,758.96	36.79 %
100-A02-61000						
PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	35.00	8,072.64	16,927.36	67.71 %
100-A02-61111						
EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	608.95	1,459.38	1,040.62	41.62 %
100-A02-61200						
LEGAL CONSULTANT SERVICES	180,000.00	180,000.00	4,200.00	44,520.00	135,480.00	75.27 %
100-A02-61300						
BANK CHARGES	150,000.00	150,000.00	11,721.62	74,854.44	75,145.56	50.10 %
100-A02-61400						
BILLING EXPENSE	130,000.00	130,000.00	8,727.59	83,109.90	46,890.10	36.07 %
100-A02-61500						
PROPERTY & LIABILITY INSURANCE	415,000.00	415,000.00	0.00	410,374.84	4,625.16	1.11 %
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	127,562.87	944,836.45	718,163.55	43.18 %
100-F01-50201						
FICA - SOCIAL SECURITY	134,875.00	127,875.00	9,719.09	70,605.75	57,269.25	44.79 %
100-F01-50307						
RETIREMENT 457	53,950.00	53,950.00	3,950.00	31,150.00	22,800.00	42.26 %
100-F01-50401						
RETIREMENT PERS	137,023.00	137,023.00	10,322.49	74,706.97	62,316.03	45.48 %
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	39,226.42	280,276.01	235,723.99	45.68 %
100-F01-60100						
OPERATING SUPPLIES/MAINTENAN...	176,000.00	196,000.00	6,847.20	140,846.42	55,153.58	28.14 %
100-F01-60201						
PROFESSIONAL SERVICES - FSD	11,000.00	11,000.00	0.00	975.00	10,025.00	91.14 %
100-F01-60300						
RENTS & LEASES	1,000.00	1,000.00	175.00	250.00	750.00	75.00 %
100-F01-60400						
GAS & OIL - MAINTENANCE	66,000.00	66,000.00	5,326.84	47,037.82	18,962.18	28.73 %
100-F01-60500						
VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	5,337.42	39,684.15	40,315.85	50.39 %
100-F01-60700						
UTILITIES	186,000.00	186,000.00	19,242.86	129,980.53	56,019.47	30.12 %
100-F01-61000						
PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	426.24	13,270.64	16,729.36	55.76 %
100-F01-61101						
UNIFORMS EXPENSE - Maintenance	25,000.00	25,000.00	1,874.36	11,711.73	13,288.27	53.15 %
100-F01-61110						
BUILDING & GROUNDS MAINTENAN...	54,000.00	54,000.00	3,217.02	23,152.16	30,847.84	57.13 %
100-F01-61115						
ASPHALT PATCH PAVING	75,000.00	75,000.00	0.00	15,169.00	59,831.00	79.77 %
100-F01-61700						
REGULATORY COMPLIANCE	42,000.00	42,000.00	1,104.54	27,179.52	14,820.48	35.29 %
100-F01-62000						
LIFT STATION & FLOW RECORDER P...	76,000.00	90,000.00	0.00	68,560.44	21,439.56	23.82 %
100-F01-62100						
WWTP - PLANT MAINTENANCE & O...	8,181,000.00	8,181,000.00	0.00	4,092,571.01	4,088,428.99	49.97 %
100-F01-71309						
EASEMENT/ACCESS ROAD NEW & ...	200,000.00	193,900.00	70,888.50	121,960.91	71,939.09	37.10 %
100-F01-71345						
LATERAL CAMERA (NEW)	15,000.00	55,000.00	21,196.72	29,541.48	25,458.52	46.29 %
100-F01-71347						
PIPE TRAILER IMPROVEMENTS	15,000.00	18,000.00	2,505.69	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	55,052.79	435,979.73	299,020.27	40.68 %
100-T03-50201						
FICA - SOCIAL SECURITY	56,231.00	56,231.00	4,215.91	32,217.92	24,013.08	42.70 %
100-T03-50307						
RETIREMENT 457	23,400.00	23,400.00	1,750.00	14,575.00	8,825.00	37.71 %
100-T03-50401						
RETIREMENT PERS	75,045.00	75,045.00	5,775.60	45,099.05	29,945.95	39.90 %
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	70,362.20	49,637.80	41.36 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 02/29/2024

		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	98,996.00	301,794.75	435,205.25	59.05 %
100-T03-60800	FOG - PERMIT COMPLIANCE	14,600.00	14,600.00	342.59	5,577.84	9,022.16	61.80 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,000.00	3,000.00	104.21	777.98	2,222.02	74.07 %
100-T03-61000	PROFESSIONAL DEVELOPMENT	14,875.00	14,875.00	0.00	1,251.79	13,623.21	91.58 %
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	0.00	14,014.86	11,260.14	44.55 %
100-T03-62300	REPAIR/MAINTENANCE AGREEMEN...	93,150.00	133,150.00	49,468.23	103,275.39	29,874.61	22.44 %
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	149.94	32,629.10	19,070.90	36.89 %
100-T03-71500	RWWTP REHAB & REPLACEMENT	2,246,000.00	2,246,000.00	0.00	1,123,000.00	1,123,000.00	50.00 %
	Expense Total:	22,636,876.00	22,682,876.00	867,319.30	11,257,717.79	11,425,158.21	50.37 %
	Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,682,876.00	867,319.30	11,257,717.79	11,425,158.21	50.37 %
Fund: 300 - CIP & EXPANSION							
	Expense						
300-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	143,312.71	538,730.59	-538,730.59	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	20,687.50	5,279,312.50	99.61 %
300-T03-71425	EXPANSION PROJECTS	4,490,000.00	4,490,000.00	5,197.50	109,276.33	4,380,723.67	97.57 %
	Expense Total:	9,915,000.00	9,915,000.00	148,510.21	668,694.42	9,246,305.58	93.26 %
	Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	148,510.21	668,694.42	9,246,305.58	93.26 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION							
	Expense						
400-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-342,168.53	-1,282,093.75	1,282,093.75	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	195,952.37	585,051.69	77,948.31	11.76 %
400-F01-71475	SCADA SOFTWARE DESIGN & IMPL...	490,000.00	490,000.00	56,043.06	147,625.04	342,374.96	69.87 %
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	3,375.00	252,325.27	1,197,674.73	82.60 %
400-T03-71510	PARTICIPATION IN REGIONAL PROJ...	1,230,000.00	1,230,000.00	86,798.10	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	1,015,829.51	11,775,048.21	25,855,827.79	68.71 %

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	867,319.30	11,257,717.79	11,425,158.21	50.37 %
Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,682,876.00	867,319.30	11,257,717.79	11,425,158.21	50.37 %
Fund: 300 - CIP & EXPANSION						
Expense	9,915,000.00	9,915,000.00	148,510.21	668,694.42	9,246,305.58	93.26 %
Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	148,510.21	668,694.42	9,246,305.58	93.26 %
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	1,015,829.51	11,775,048.21	25,855,827.79	68.71 %

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	867,319.30	11,257,717.79	11,425,158.21	50.37 %
300 - CIP & EXPANSION	9,915,000.00	9,915,000.00	148,510.21	668,694.42	9,246,305.58	93.26 %
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	1,015,829.51	11,775,048.21	25,855,827.79	68.71 %