



South Placer M.U.D.

# Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 100 - GENERAL FUND</b>						
<b>Expense</b>						
<a href="#">100-38000</a>						
TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	444,931.59	782,293.79	-782,293.79	0.00 %
<a href="#">100-A02-50100</a>						
SALARIES	775,000.00	775,000.00	52,000.82	307,369.24	467,630.76	60.34 %
<a href="#">100-A02-50201</a>						
FICA - SOCIAL SECURITY	59,277.00	59,277.00	2,819.14	19,809.09	39,467.91	66.58 %
<a href="#">100-A02-50307</a>						
RETIREMENT 457	66,780.00	66,780.00	2,544.00	13,949.76	52,830.24	79.11 %
<a href="#">100-A02-50401</a>						
RETIREMENT PERS	73,290.00	73,290.00	5,402.96	31,911.49	41,378.51	56.46 %
<a href="#">100-A02-50410</a>						
PERS OPEB EXPENSE/RETIREE HEAL...	370,000.00	370,000.00	31,458.04	220,189.54	149,810.46	40.49 %
<a href="#">100-A02-50901</a>						
INSURANCE BENEFITS	249,340.00	249,340.00	10,605.86	138,405.31	110,934.69	44.49 %
<a href="#">100-A02-60101</a>						
GENERAL OFFICE EXPENSE	25,000.00	25,000.00	424.70	6,178.88	18,821.12	75.28 %
<a href="#">100-A02-60201</a>						
PROFESSIONAL SERVICES - ASD	145,000.00	145,000.00	5,434.75	59,118.23	85,881.77	59.23 %
<a href="#">100-A02-60601</a>						
REPAIR/MAINTENANCE AGREEMEN...	63,000.00	63,000.00	659.42	12,015.52	50,984.48	80.93 %
<a href="#">100-A02-60901</a>						
PRINTING/PUBLICATIONS -ADMINIS...	7,500.00	7,500.00	1,400.45	3,765.91	3,734.09	49.79 %
<a href="#">100-A02-61000</a>						
PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	1,533.24	7,117.64	17,882.36	71.53 %
<a href="#">100-A02-61111</a>						
EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<a href="#">100-A02-61200</a>						
LEGAL CONSULTANT SERVICES	180,000.00	180,000.00	8,280.00	30,760.00	149,240.00	82.91 %
<a href="#">100-A02-61300</a>						
BANK CHARGES	150,000.00	150,000.00	10,249.43	56,806.97	93,193.03	62.13 %
<a href="#">100-A02-61400</a>						
BILLING EXPENSE	130,000.00	130,000.00	13,605.79	68,225.57	61,774.43	47.52 %
<a href="#">100-A02-61500</a>						
PROPERTY & LIABILITY INSURANCE	415,000.00	415,000.00	0.00	410,374.84	4,625.16	1.11 %
<a href="#">100-A02-61700</a>						
GOVERNMENT FEES/PERMITS/ADM...	30,000.00	30,000.00	0.00	30,776.17	-776.17	-2.59 %
<a href="#">100-A02-61803</a>						
MISCELLANEOUS EXPENSE	0.00	0.00	0.00	41.42	-41.42	0.00 %
<a href="#">100-A02-69100</a>						
DEPRECIATION EXPENSE	2,551,400.00	2,551,400.00	0.00	0.00	2,551,400.00	100.00 %
<a href="#">100-F01-50100</a>						
SALARIES	1,763,000.00	1,663,000.00	118,820.29	703,334.93	959,665.07	57.71 %
<a href="#">100-F01-50201</a>						
FICA - SOCIAL SECURITY	134,875.00	127,875.00	7,855.75	52,217.87	75,657.13	59.16 %
<a href="#">100-F01-50307</a>						
RETIREMENT 457	53,950.00	53,950.00	3,650.00	23,550.00	30,400.00	56.35 %
<a href="#">100-F01-50401</a>						
RETIREMENT PERS	137,023.00	137,023.00	8,667.24	55,157.57	81,865.43	59.75 %
<a href="#">100-F01-50404</a>						
CALPERS UAL FSD	346,560.00	346,560.00	0.00	316,273.33	30,286.67	8.74 %
<a href="#">100-F01-50901</a>						
INSURANCE BENEFITS	516,000.00	516,000.00	40,035.38	200,879.51	315,120.49	61.07 %
<a href="#">100-F01-60100</a>						
OPERATING SUPPLIES/MAINTENAN...	176,000.00	196,000.00	11,734.43	113,742.15	82,257.85	41.97 %
<a href="#">100-F01-60201</a>						
PROFESSIONAL SERVICES - FSD	11,000.00	11,000.00	0.00	975.00	10,025.00	91.14 %
<a href="#">100-F01-60300</a>						
RENTS & LEASES	1,000.00	1,000.00	0.00	75.00	925.00	92.50 %
<a href="#">100-F01-60400</a>						
GAS & OIL - MAINTENANCE	66,000.00	66,000.00	4,274.06	36,856.08	29,143.92	44.16 %
<a href="#">100-F01-60500</a>						
VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	5,991.23	30,833.16	49,166.84	61.46 %
<a href="#">100-F01-60700</a>						
UTILITIES	186,000.00	186,000.00	16,370.33	95,892.63	90,107.37	48.44 %
<a href="#">100-F01-61000</a>						
PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	1,194.16	11,438.35	18,561.65	61.87 %
<a href="#">100-F01-61101</a>						
UNIFORMS EXPENSE - Maintenance	25,000.00	25,000.00	1,119.29	7,729.63	17,270.37	69.08 %
<a href="#">100-F01-61110</a>						
BUILDING & GROUNDS MAINTENAN...	54,000.00	54,000.00	2,153.79	17,399.16	36,600.84	67.78 %
<a href="#">100-F01-61115</a>						
ASPHALT PATCH PAVING	75,000.00	75,000.00	0.00	15,169.00	59,831.00	79.77 %
<a href="#">100-F01-61700</a>						
REGULATORY COMPLIANCE	42,000.00	42,000.00	296.56	25,506.53	16,493.47	39.27 %
<a href="#">100-F01-62000</a>						
LIFT STATION & FLOW RECORDER P...	76,000.00	90,000.00	53,966.87	67,459.91	22,540.09	25.04 %
<a href="#">100-F01-62100</a>						
WWTP - PLANT MAINTENANCE & O...	8,181,000.00	8,181,000.00	2,045,250.00	4,092,571.01	4,088,428.99	49.97 %
<a href="#">100-F01-71309</a>						
EASEMENT/ACCESS ROAD NEW & ...	200,000.00	193,900.00	0.00	4,545.15	189,354.85	97.66 %
<a href="#">100-F01-71345</a>						
LATERAL CAMERA (NEW)	15,000.00	55,000.00	4,022.91	7,699.59	47,300.41	86.00 %
<a href="#">100-F01-71347</a>						
PIPE TRAILER IMPROVEMENTS	15,000.00	18,000.00	2,706.77	3,926.75	14,073.25	78.18 %
<a href="#">100-F01-71462</a>						
NEWCASTLE MASTER PLAN IMPRO...	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
<a href="#">100-F01-71465</a>						
ROOT CONTROL PROGRAM	71,000.00	77,100.00	0.00	10,259.38	66,840.62	86.69 %
<a href="#">100-T03-50100</a>						
SALARIES	735,000.00	735,000.00	54,540.09	326,386.82	408,613.18	55.59 %
<a href="#">100-T03-50201</a>						
FICA - SOCIAL SECURITY	56,231.00	56,231.00	3,290.53	23,833.92	32,397.08	57.61 %
<a href="#">100-T03-50307</a>						
RETIREMENT 457	23,400.00	23,400.00	1,750.00	11,075.00	12,325.00	52.67 %
<a href="#">100-T03-50401</a>						
RETIREMENT PERS	75,045.00	75,045.00	5,717.60	33,605.85	41,439.15	55.22 %
<a href="#">100-T03-50404</a>						
CALPERS UAL TSD	173,280.00	173,280.00	0.00	158,136.67	15,143.33	8.74 %
<a href="#">100-T03-50901</a>						
INSURANCE BENEFITS	120,000.00	120,000.00	10,572.44	49,091.60	70,908.40	59.09 %

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 12/31/2023**

		<b>Original</b>	<b>Current</b>	<b>Period</b>	<b>Fiscal</b>	<b>Variance</b>	<b>Percent</b>
		<b>Total Budget</b>	<b>Total Budget</b>	<b>Activity</b>	<b>Activity</b>	<b>(Unfavorable)</b>	<b>Remaining</b>
<a href="#">100-T03-60202</a>	PROFESSIONAL SERVICES - TSD	687,000.00	737,000.00	52,696.00	185,600.00	551,400.00	74.82 %
<a href="#">100-T03-60800</a>	FOG - PERMIT COMPLIANCE	14,600.00	14,600.00	3,166.76	7,962.01	6,637.99	45.47 %
<a href="#">100-T03-60900</a>	PRINTING/PUBLICATIONS - TECH SE...	3,000.00	3,000.00	110.49	539.06	2,460.94	82.03 %
<a href="#">100-T03-61000</a>	PROFESSIONAL DEVELOPMENT	14,875.00	14,875.00	10.71	1,251.79	13,623.21	91.58 %
<a href="#">100-T03-61101</a>	UNIFORMS EXPENSE - TECH SERVIC...	3,825.00	3,825.00	0.00	610.50	3,214.50	84.04 %
<a href="#">100-T03-61804</a>	OPERATING SUPPLIES/MAINTENAN...	24,275.00	25,275.00	12,305.23	13,533.35	11,741.65	46.46 %
<a href="#">100-T03-62300</a>	REPAIR/MAINTENANCE AGREEMEN...	93,150.00	133,150.00	6,481.48	37,455.72	95,694.28	71.87 %
<a href="#">100-T03-71405</a>	SYSTEM IMPROVEMENTS	290,000.00	290,000.00	0.00	643.41	289,356.59	99.78 %
<a href="#">100-T03-71408</a>	PARTICIPATION IN REGIONAL PROJ...	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<a href="#">100-T03-71410</a>	EASEMENT INSPECTION PROGRAM	15,000.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">100-T03-71415</a>	EASEMENT/PROPERTY ACQUISTION	87,000.00	87,000.00	0.00	0.00	87,000.00	100.00 %
<a href="#">100-T03-71425</a>	COMPUTERS/OFFICE FURNITURE (N...	51,700.00	51,700.00	0.00	32,479.16	19,220.84	37.18 %
<a href="#">100-T03-71500</a>	RWWTP REHAB & REPLACEMENT	2,246,000.00	2,246,000.00	561,500.00	1,123,000.00	1,123,000.00	50.00 %
	<b>Expense Total:</b>	<b>22,636,876.00</b>	<b>22,682,876.00</b>	<b>3,631,600.58</b>	<b>10,097,805.92</b>	<b>12,585,070.08</b>	<b>55.48 %</b>
	<b>Fund: 100 - GENERAL FUND Total:</b>	<b>22,636,876.00</b>	<b>22,682,876.00</b>	<b>3,631,600.58</b>	<b>10,097,805.92</b>	<b>12,585,070.08</b>	<b>55.48 %</b>
<b>Fund: 300 - CIP &amp; EXPANSION</b>							
	<b>Expense</b>						
<a href="#">300-38000</a>	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-238,376.94	130,682.20	-130,682.20	0.00 %
<a href="#">300-T03-71410</a>	FOOTHILL TRUNK PROJECT - CONST...	125,000.00	125,000.00	0.00	0.00	125,000.00	100.00 %
<a href="#">300-T03-71423</a>	TRUNK EXTENSION REIMBURSEME...	5,300,000.00	5,300,000.00	1,190.00	20,638.75	5,279,361.25	99.61 %
<a href="#">300-T03-71425</a>	EXPANSION PROJECTS	4,490,000.00	4,490,000.00	66,342.26	98,142.26	4,391,857.74	97.81 %
	<b>Expense Total:</b>	<b>9,915,000.00</b>	<b>9,915,000.00</b>	<b>-170,844.68</b>	<b>249,463.21</b>	<b>9,665,536.79</b>	<b>97.48 %</b>
	<b>Fund: 300 - CIP &amp; EXPANSION Total:</b>	<b>9,915,000.00</b>	<b>9,915,000.00</b>	<b>-170,844.68</b>	<b>249,463.21</b>	<b>9,665,536.79</b>	<b>97.48 %</b>
<b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION</b>							
	<b>Expense</b>						
<a href="#">400-38000</a>	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-206,554.65	-912,975.99	912,975.99	0.00 %
<a href="#">400-F01-71302</a>	VEHICLE PURCHASES	70,000.00	70,000.00	0.00	529.65	69,470.35	99.24 %
<a href="#">400-F01-71309</a>	EASEMENT/ACCESS ROAD REPLAC...	220,000.00	220,000.00	0.00	0.00	220,000.00	100.00 %
<a href="#">400-F01-71460</a>	CY/HQ BUILDING REPLACEMENTS	663,000.00	663,000.00	128,580.04	384,826.38	278,173.62	41.96 %
<a href="#">400-F01-71475</a>	SCADA SOFTWARE DESIGN & IMPL...	490,000.00	490,000.00	23,026.95	71,470.69	418,529.31	85.41 %
<a href="#">400-F01-71490</a>	TAYLOR RD LS REPLACEMENT	160,000.00	160,000.00	0.00	0.00	160,000.00	100.00 %
<a href="#">400-T03-71210</a>	CURED IN PLACE PIPE	750,000.00	750,000.00	0.00	0.00	750,000.00	100.00 %
<a href="#">400-T03-71405</a>	SYSTEM REHABILITATION	1,225,000.00	1,450,000.00	54,947.66	246,385.27	1,203,614.73	83.01 %
<a href="#">400-T03-71510</a>	PARTICIPATION IN REGIONAL PROJ...	1,230,000.00	1,230,000.00	0.00	58,400.00	1,171,600.00	95.25 %
	<b>Expense Total:</b>	<b>4,808,000.00</b>	<b>5,033,000.00</b>	<b>0.00</b>	<b>-151,364.00</b>	<b>5,184,364.00</b>	<b>103.01 %</b>
	<b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION Total:</b>	<b>4,808,000.00</b>	<b>5,033,000.00</b>	<b>0.00</b>	<b>-151,364.00</b>	<b>5,184,364.00</b>	<b>103.01 %</b>
	<b>Report Total:</b>	<b>37,359,876.00</b>	<b>37,630,876.00</b>	<b>3,460,755.90</b>	<b>10,195,905.13</b>	<b>27,434,970.87</b>	<b>72.91 %</b>

**Group Summary**

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - GENERAL FUND</b>						
Expense	22,636,876.00	22,682,876.00	3,631,600.58	10,097,805.92	12,585,070.08	55.48 %
<b>Fund: 100 - GENERAL FUND Total:</b>	<b>22,636,876.00</b>	<b>22,682,876.00</b>	<b>3,631,600.58</b>	<b>10,097,805.92</b>	<b>12,585,070.08</b>	<b>55.48 %</b>
<b>Fund: 300 - CIP &amp; EXPANSION</b>						
Expense	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
<b>Fund: 300 - CIP &amp; EXPANSION Total:</b>	<b>9,915,000.00</b>	<b>9,915,000.00</b>	<b>-170,844.68</b>	<b>249,463.21</b>	<b>9,665,536.79</b>	<b>97.48 %</b>
<b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION</b>						
Expense	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
<b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION Total:</b>	<b>4,808,000.00</b>	<b>5,033,000.00</b>	<b>0.00</b>	<b>-151,364.00</b>	<b>5,184,364.00</b>	<b>103.01 %</b>
<b>Report Total:</b>	<b>37,359,876.00</b>	<b>37,630,876.00</b>	<b>3,460,755.90</b>	<b>10,195,905.13</b>	<b>27,434,970.87</b>	<b>72.91 %</b>

### 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	3,631,600.58	10,097,805.92	12,585,070.08	55.48 %
300 - CIP & EXPANSION	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
400 - CAPITAL REPLACEMENT & RE	4,808,000.00	5,033,000.00	0.00	-151,364.00	5,184,364.00	103.01 %
<b>Report Total:</b>	<b>37,359,876.00</b>	<b>37,630,876.00</b>	<b>3,460,755.90</b>	<b>10,195,905.13</b>	<b>27,434,970.87</b>	<b>72.91 %</b>