

**FISCAL YEAR
2024 - 2025
ADOPTED ANNUAL BUDGET**



**LAMONT PUBLIC UTILITY DISTRICT
LAMONT, CA**

(Adopted May 28, 2024)

LAMONT PUBLIC UTILITY DISTRICT
Budget Summary
For the Year: 2024 - 2025

	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
Revenue					
Water Operating Revenue	4,062,555	4,031,533	4,062,555	0	0.0%
Sewer Operating Revenue	1,940,734	1,920,644	1,940,734	0	0.0%
Other Operating Revenue	66,471	102,345	64,471	(2,000)	-3.0%
Other Revenue	41,526	1,221,394	151,625	110,099	265.1%
Non-Operating Revenue	284,664	87,409	287,915	3,251	1.1%
Total Revenue	6,395,950	7,363,325	6,507,300	111,350	1.7%
Expenditures					
Administration	353,761	498,096	4,062,555	3,708,794	1048.4%
Salaries, Wages and Benefits	1,344,380	1,544,561	1,940,734	596,354	44.4%
Operations and Maintenance	1,840,450	2,072,566	64,471	(1,775,979)	-96.5%
Debt Service	551,955	805,442	151,625	(400,330)	-72.5%
Other Outgo / CIP - Capital Improvement Projects	2,305,404	2,442,660	287,915	(2,017,489)	-87.5%
Total Expenditures	6,395,950	7,363,325	6,507,300	111,350	1.7%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

LAMONT PUBLIC UTILITY DISTRICT
Water Operations Revenue Budget
For the Year: 2024 - 2025

Account	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
51 WATER FUND					
41000 Water Operating Revenue					
41100 Water Sales	2,163,525	2,070,826	2,163,525	0	0.0%
41101 Water Service Charge	1,899,030	1,893,095	1,899,030	0	0.0%
Total Water Operating Revenue	4,062,555	3,963,921	4,062,555	0	0.0%
43000 Other Operating Revenue					
43100 Misc Fees Revenue	500	480		(500)	-100.0%
43110 Capacity Fee	0	23,946	0	0	0.0%
43111 Connection Fee	0	175	0	0	0.0%
43112 Hydrant Meter Rental Fee	2,671	16,218	2,671	0	0.0%
43114 Reconnection Fee	5000	3,500	3,500	(1,500)	-30.0%
43115 Out of District Fee	300	300	300	0	0.0%
43215 Late Fees	58,000	58,372	58,000	0	0.0%
Total Other Operating Revenue	66,471	102,991	64,471	(2,000)	-3.0%
48000 Other Revenue					
48101 Interest and Dividend Income	36,128	38,567	98,557	62,429	172.8%
48110 Grant Income	0	0	0	0	0.0%
Total Other Revenue	36,128	38,567	98,557	62,429	172.8%
49000 Non-Operating Revenue					
49102 Lamont Storm Water-Rents		0	0	0	0.0%
49305 Property Taxes and Assessments	115,992	96,627	115,992	0	0.0%
49810 Revenue - Other	0	22,922	0	0	0.0%
49998 Transfer In	477,641	0	0	(477,641)	-100.0%
Total Non-Operating Revenue	593,633	119,549	115,992	(477,641)	-80.5%
Total Water Fund Revenue	4,758,787	4,225,028	4,341,575	(417,212)	-8.8%

**Water Operations Expenditure Budget
For the Year: 2024 - 2025**

	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
WATER FUND					
Administration					
Annual Audit	13,650	15,270	18,200	4,550	33.3%
Bank Fees- Analysis	7,723	7,464	8,000	277	3.6%
Bank Fees- Merchant Card	17,000	15,305	10,000	(7,000)	-41.2%
Board Member Training	1,500	0	1,500	0	0.0%
Board Salaries	7,800	7,800	7,800	0	0.0%
Contract Services	5,000	6,116	5,500	500	10.0%
Contract Services-Translator	1,820	1,560	1,560	(260)	-14.3%
Contract-Legal Counsel	30,100	13,743	13,000	(17,100)	-56.8%
DMV Employer Pull Program	20	1	15	(5)	-25.0%
Employee Appreciation	1,950	2,080	1,900	(50)	-2.6%
Employee Background Check	150	0	125	(25)	-16.7%
Lawn Care	5,200	5,200	5,100	(100)	-1.9%
Meal and Travel	3,250	368	3,000	(250)	-7.7%
Office Cleaning	4,524	3,580	4,524	0	0.0%
Office Printing	15,132	14,460	15,132	0	0.0%
Office R&M-Other	2,000	9676	2,500	0	0.0%
Office Supplies	10,000	9,806	9,910	(90)	-0.9%
Pest Control	803	878	950	147	18.3%
Postage	16,035	24,147	30,184	14,149	88.2%
Pre-Employment Screen	300	0	300	0	0.0%
Public Notifications	6,000	-	-	(6,000)	-100.0%
Recruitment	3,000	1,618	2,500	(500)	-16.7%
Security Monitoring	1,299	888	1,299	0	0.0%
Shipping-Other	250	0	100	(150)	-60.0%
Software and Computer Expenses	37,200	30,783	37,200	0	0.0%
Telephone/Internet	5,716	6,288	6,618	902	15.8%
Temporary Staff	30,550	-	10,000	(20,550)	-67.3%
Timekeeping System	514	348	328	(186)	-36.2%
Trash Collection	4,753	4,107	4,753	0	0.0%
Work Related Injury	350	0	350	0	0.0%
Utilities-Electric	6,551	6707	7,390	839	12.8%
Utilities-Gas	1,759	578	415	(1,344)	-76.4%
Election Fees		0	3500	3,500	0.0%
Soc Sec & Medicare ER	1,750	0	-	(1,750)	-100.0%
Total Water Administration	243,649	188,771	213,653	(29,996)	-12.3%
Water Salaries, Wages and Benefits				0	0.0%
Wages	643,542	575,190	695,654	52,112	8.1%
Soc Sec & Medicare ER	49,231	42,466	45,231	(4,000)	-8.1%
Workers Compensation	11,667	(1,328)	10,725	(942)	-8.1%
Health Insurance	74,213	51,202	78,700	4,487	6.0%
Dental Insurance	11,082	7,988	11,277	195	1.8%
Vision Insurance	2,956	959	1,922	(1,034)	-35.0%
Life Insurance	798	571	798	0	0.0%
Technology Allowance	2,340	2,268	2,730	390	16.7%
Boot Allowance	817	717	910	93	11.4%
CalPERS UAL	1,365				0.0%
Cal PERS/PEPRA Pension	46,070	41,601	46,070	0	0.0%
State Unemployment	3,926	14,928	10,000	6,074	154.7%
457 PLAN	12,069	509	12,069	0	0.0%
Total Water Salaries, Wages and Benefits	860,076	737,071	916,086	56,010	6.5%

**Water Operations Expenditure Budget
For the Year: 2024 - 2025**

	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
WATER FUND					
Maintenance & Operations				0	0.0%
Backhoe-R&M	1,000	-	5,000	4,000	400.0%
Carbon Replacement	180,000	153,628	190,000	10,000	5.6%
Chemicals- Mineral Oil	5,967	4,475	3,742	(2,225)	-37.3%
Chlorine	45,974	36,690	45,974	0	0.0%
Contract Services- Solar	7,321	17,295	8,293	972	13.3%
Contract-Engineering	30,500	(3,729)	35,000	4,500	14.8%
Education /CEU for Certs	3,500	1,795	3,500	0	0.0%
Electrical R&M	15,025	7,812		(15,025)	-100.0%
Equipment Purchase	5,000	-		(5,000)	-100.0%
Equipment Rental	3,000	72	2,500	(500)	-16.7%
Fuel-Trucks	26,059	22,276	27,000	941	3.6%
General Liability Insurance	94,525	11,579	105,224	10,699	11.3%
Generator R&M	8,000	22,756	9,200	1,200	15.0%
GIS Software	5,790	9,892	6,500	710	12.3%
Lab Fees	55,132	70,259	70,783	15,651	28.4%
Leased Equip-TCP Treatment		-	0	0	0.0%
Maintenance & Operations	88,507	102,287	127,961	39,454	44.6%
Miscellaneous Expense	500	0		(500)	-100.0%
Permits-Cross Connection	2,122	-		(2,122)	-100.0%
Permits-KCEHD	585	-	585	0	0.0%
Permits-Participation Fee	11,059	15,375	19,219	8,160	73.8%
Permits-SWRCB	12,100	11,028	13,500	1,400	11.6%
Permits-Valley Air	1,750	3,868	2,950	1,200	68.6%
Safety Training-CSTC	4,000	4,178	4,000	0	0.0%
SCADA		4,095	5,000	5,000	0.0%
SGMA Water Purchase	16,800	-	16,800	0	0.0%
Shop Supplies	5,137	5,022	5,137	0	0.0%
Solar R&M	3,027	-	13,300	10,273	339.4%
Truck Maintenance -Genera	5,227	7,377	5,227	0	0.0%
Uniform Expense	5,732	5,029	5,732	0	0.0%
Utilities- Streetlights	55,713	57,575	61,500	5,787	10.4%
Utilities-Electric	725,283	712,597	725,283	0	0.0%
Utilities-Gas		0	0	0	0.0%
Utility Line Locate	500	0	500	0	0.0%
Valve Replacement	33,950	-		(33,950)	-100.0%
Total Water Maintenance & Operations	1,458,785	1,283,231	1,519,410	60,625	4.2%
Debt Service					0.0%
Interest on Long Term Debt	13,474	14,755	-	(13,474)	-100.0%
Principal on Long Term Debt	246,353	-	-	(246,353)	-100.0%
Total Water Debt Service	259,827	14,755	0	(259,827)	-100.0%
Other Outgo					
Reserve Fund-LAIF	0	-	0	0	0.0%
CIP - Capital Improvement Projects	1,458,809	-	1,845,743	386,934	26.5%
Total Water Other Outgo	1,458,809	-	1,845,743	386,934	26.5%
Total Water Expenditures	4,281,146	2,223,828	4,494,892	213,746	5.0%

LAMONT PUBLIC UTILITY DISTRICT
Sewer Operations Revenue Budget
For the Year: 2024 - 2025

Account	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
53 SEWER FUND					
42000 Sewer Operating Revenue					0.0%
42101 Sewer Service Charge	1,940,734	1,934,013	1,940,734	0	0.0%
Total Sewer Operating Revenue	1,940,734	1,934,013	1,940,734	0	0.0%
43000 Other Operating Revenue					
43100 Misc Fees Revenue	0	0	0	0	0.0%
43110 Capacity Fee	0	9,550	0	0	0.0%
43111 Connection Fee	0	300	0	0	0.0%
Total Other Operating Revenue	0	9,850	0	0	0.0%
48000 Other Revenue					
48101 Interest and Dividend Income	5,398	5,398	53,068	47,670	883.1%
Total Other Revenue	5,398	5,398	53,068	47,670	883.1%
49000 Non-Operating Revenue					
49101 Recology-Rents	108,389	67,500	111,640	3,251	3.0%
49305 Property Taxes and Assessments	60,283	57,580	60,283	0	0.0%
49306 1998 Expansion Bond Assessment	0	14,875	0	0	0.0%
Total Non-Operating Revenue	168,672	139,955	171,923	3,251	1.9%
Total Sewer Fund Revenue	2,114,804	2,089,216	2,165,725	50,921	2.4%

LAMONT PUBLIC UTILITY DISTRICT
Sewer Operations Expenditure Budget
For the Year: 2024 - 2025

Account	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
53 SEWER FUND					
55000 Administration					
55005 Annual Audit	7,350	8,820	9,800	2,450	33.3%
55010 Bank Fees- Analysis	2,300	1,046	2,300	0	0.0%
55015 Bank Fees- Merchant Card	8,666	8,064	8,666	0	0.0%
55020 Billing & Collections		0	0	0	0.0%
55025 Board Member Training	831	0	831	0	0.0%
55030 Board Salaries	4,200	4,032	4,200	0	0.0%
55040 Contract Services	1,550	2,789	2,200	650	41.9%
55045 Contract Services-Transla	980	1,176	980	0	0.0%
55050 Contract-Legal Counsel	15,000	7,400	10,100	(4,900)	-32.7%
55065 Employee Appreciation	1,050	34	1,050	0	0.0%
55070 Employee Background Check	100	0	100	0	0.0%
55075 Hep B Series	853	152	853	0	0.0%
55085 Meal and Travel	1,750	237	1,750	0	0.0%
55095 Office Cleaning	2,436	1,927	2,436	0	0.0%
55105 Office Printing	5,571	7,566	7,500	1,929	34.6%
55115 Office Supplies	2,703	2,501	2,703	0	0.0%
55120 Pest Control	476	472	476	0	0.0%
55125 Postage	7,943	2,063	2,200	(5,743)	-72.3%
55130 Pre-Employment Screen	150	0	150	0	0.0%
55135 Public Notifications	2,450	0		(2,450)	-100.0%
55140 Recruitment	1,050	871	1,050	0	0.0%
55145 Security Monitoring	699	478	699	0	0.0%
55150 Shipping-Other	250	0	250	0	0.0%
55155 Software and Computer Esp	11,800	16,575	17,760	5,960	50.5%
55160 Telephone/Internet	2,541	3,386	3,418	877	34.5%
55165 Temporary Staff	16,450	-	7,500	(8,950)	-54.4%
55170 Timekeeping System	276	226		(276)	-100.0%
55175 Trash Collection	3,528	2,211	3,528	0	0.0%
55185 Work Related Injury	150	0	150	0	0.0%
55190 Utilities-Electric	4,251	3,611		(4,251)	-100.0%
55195 Utilities-Gas	1,505	311	1,000	(505)	-33.6%
55200 Election Fees		1,050	1050	1,050	0.0%
66010 Soc Sec & Medicare ER	1,253	308		(1,253)	-100.0%
Total Sewer Administration	110,112	77,307	94,700	(15,412)	-14.0%
66000 Salaries, Wages & Benefits					
66005 Wages	346,595	338,167	374,583	27,988	8.1%
66010 Soc Sec & Medicare ER	26,514	24,962	26,514	0	0.0%
66015 Workers Compensation	6,283	(715)	5,775	(508)	-8.1%
66020 Health Insurance	42,883	30,472	38,533	(4,350)	-10.1%
66025 Dental Insurance	6,268	4,778	6,072	(196)	-3.1%
66030 Vision Insurance	1,500	577	1,050	(450)	-30.0%
66035 Life Insurance	475	315	448	(27)	-5.7%
66040 Technology Allowance	1,260	1,260	1,260	0	0.0%
66045 Boot Allowance	429	386	490	61	14.2%
66050 CalPERS UAL	500	735		(500)	-100.0%
66055 Cal PERS/PEPRA Pension	24,810	-	28,000	3,190	12.9%
66075 State Unemployment	20,626	0	-	(20,626)	-100.0%
66080 457 PLAN	6,161	5,312	3,256	(2,905)	-47.2%
Total Sewer Salaries, Wages & Benefits	484,304	406,249	485,981	1,677	0.3%

LAMONT PUBLIC UTILITY DISTRICT
Sewer Operations Expenditure Budget
For the Year: 2024 - 2025

Account	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets	% of Variance
53 SEWER FUND					
77000 Maintenance & Operations					
77005 Backhoe-R&M	2,723	-	2,723	0	0.0%
77010 Blowers	21,697	-	35,000	13,303	61.3%
77030 Contract Services- Solar	3,968	10,605		(3,968)	-100.0%
77035 Contract Services-Other	10,000	0		(10,000)	-100.0%
77040 Contract Engineering	2,341	59	2,341	0	0.0%
77045 Contract- Groundworker Monitor	19,831	30,060	21,600	1,769	8.9%
77050 Contract -Solar Bee Maint	17,550	21,060	17,550	0	0.0%
77055 Contract-WWPT Use Area	12,989	9,715	12,989	0	0.0%
77060 Education /CEU for Certs	1,450	861	1,450	0	0.0%
77065 Electrical R&M	7,621	6,825	8,225	604	7.9%
77070 Equipment Purchase	2,363	-		(2,363)	-100.0%
77075 Equipment Rental	8,781	2,377	6,208	(2,573)	-29.3%
77080 Fuel-Trucks	14,032	11,994	14,032	0	0.0%
77085 General Equipment Repair	16,243	19,240	16,750	507	3.1%
77090 General Liability Insuran	46,806	41,058	57,120	10,314	22.0%
77100 GIS Software	8,750	5,035	8,750	0	0.0%
77105 Lab Fees	13,587	29,977	33,981	20,394	150.1%
77115 Maintenance & Operations	55,376	54,841	73,980	18,604	33.6%
77125 NBS Assessment-District 1		-	0	0	0.0%
77130 Permits-Cross Connection	1,144	-	1,150	6	0.5%
77135 Permits-KCEHD	315	315	315	0	0.0%
77140 Permits-Participation Fee	4,053	38,160	33,000	28,947	714.2%
77150 Permits-SWRCB	31,421	1,200	12,000	(19,421)	-61.8%
77160 Port O Potty Services	2,526	3,743	3,300	774	30.6%
77165 Raw Water Pumps		-	0	0	0.0%
77180 Safety Training-CSTC	2,000	2,249	2,300	300	15.0%
77190 Sewer Pipeline Crossing	2,500	2,993	2,500	0	0.0%
77200 Shop Supplies	2,031	3,002	2,500	469	23.1%
77210 SCADA	1,500	0	2,500	1,000	66.7%
77215 Truck Maintenance -General	3,576	4,334	3,600	24	0.7%
77225 Uniform Expense	3,193	2,708		(3,193)	-100.0%
77235 Utilities-Electric	56,123	56,264	62,000	5,877	10.5%
77240 Utilities-Gas		0	0	0	0.0%
77245 Utility Line Locate	175	0		(175)	-100.0%
77250 Valve Replacement	5,000			(5,000)	-100.0%
Total Sewer Maintenance & Operations	381,665	358,675	437,864	56,199	14.7%
79000 Debt Service					
79005 Interest on Long Term Debt	102,280	100,963		(102,280)	-100.0%
79010 Principal on Long Term Debt	189,848			(189,848)	-100.0%
Total Sewer Debt Service	292,128	100,963		(292,128)	-100.0%
99000 Other Outgo					
99005 Reserves Fund - LAIF			0	0	0.0%
99010 CIP - Capital Improvement Projects	846,595		993,863	147,268	17.4%
Total Sewer Other Outgo	846,595	-	993,863	147,268	17.4%
Total Sewer Expenditures	2,114,804	943,194	2,012,408	(102,396)	-4.8%

LAMONT PUBLIC UTILITY DISTRICT
Capital Improvement Project Budget Summary
For the Year: 2024 - 2025

	2023-2024 Approved Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Variance 2023-2024 to 2024-2025 Budgets
Revenue				
Phase II Grant	0	2,459,355	2,665,445	2,665,445
Solar Project	3,662,000	3,662,000	3,662,000	0
Velma Pipe Relocate Grant	681,000	681,000	681,000	0
Water Fund 51	2,031,345	0	1,300,000	(731,345)
Sewer Fund 53	576,359	0	300,027	(276,332)
Total Revenue	6,950,704	6,802,355	8,608,472	1,657,768
Expenditures				
CIP - Phase II	299,704	2,665,445	2,665,445	2,365,741
CIP - Well 15	1,300,000	1,300,000	1,300,000	0
Sunset Roundabout	100,000	100,000	100,000	0
Software - Laserfiche	33,000	33,000	33,000	0
Solar Project	3,662,000	1,200,000	3,662,000	0
Velma Pipe Relocate	681,000	681,000	131,000	(550,000)
Backhoe Trailer	30,000	30,000	19,000	(11,000)
Shop Expansion	560,000	507,910	413,027	(146,973)
Board Room	285,000	285,000	285,000	0
Total Expenditures	6,950,704	6,802,355	8,608,472	1,657,768
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>