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FISCAL YEAR 2010 BUDGET SUMMARY

CENTRAL ADMINISTRATION DIVISION

		Revenue and Expense (by category)				
PROGRAM DESCRIPTION:		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget
Provide management oversight over all District programs and activities, provide reliable, efficient and timely administrative, fiscal, and clerical support to the Board of Directors and operating divisions.						
	OPERATING REVENUES					
	Disposal and sanitation fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Contract services	167,244	9,476	15,270	6,022	13,876
	Other revenue	-	18	-	5	-
	TOTAL OPERATING REVENUES	167,244	9,494	15,270	6,026	13,876
PROGRAM DISCUSSION AND ANALYSIS: Central Administration is comprised of Administrative Services & Finance, and Risk Management. Administrative Services includes Administration and Board support, Human Resources, Information Technology, and Public Affairs. Finance Services includes purchasing, inventory, billing and collection; budget preparation and auditing activities; accounting, custody of investments, debt management, and other business related activities. Risk Management includes general liability claims, workers' compensation claims, property insurance coverage, safety, and Cal/OSHA requirement compliance.	OPERATING EXPENSES					
	Salaries, benefits, and contract labor	1,629,032	1,525,485	1,792,868	1,737,244	1,800,193
	Management & administrative	373,684	274,266	438,691	508,835	357,719
	Operating materials & supplies	73,978	101,564	101,075	140,507	48,200
	Contract services	171,844	225,013	269,100	184,892	131,400
	Professional services	404,497	228,012	336,275	364,652	434,650
	Facility maintenance	293,001	255,724	274,268	288,300	296,856
	Provision for landfill closure/postclosure	-	-	-	-	-
	Permits, licenses and fees	78,037	2,710	95,050	69,142	53,950
	Depreciation	49,053	37,530	61,519	169,811	95,620
	TOTAL OPERATING EXPENSES	3,073,127	2,650,305	3,368,846	3,463,383	3,218,588
	OPERATING INCOME/(LOSS)	(2,905,883)	(2,640,811)	(3,353,576)	(3,457,356)	(3,204,712)
	NON-OPERATING REVENUES (EXPENSES)					
	Interest/Investment earnings	(1,887,210)	227,556	140,567	91,729	128,950
	Gain(Loss) on sales/disp of capital assets	-	-	-	-	(523,568)
	Debt service	-	-	-	-	-
	Other, net	442,237	124,603	100,000	186,398	-
	Contributed capital assets	-	-	-	-	-
	Capital grants	-	-	-	-	-
	TOTAL NON-OPERATING REVENUES(EXPENSES)	(1,444,973)	352,159	240,567	278,127	(394,618)
	NET REV(EXP) BEFORE INTERFUND TRANSFERS	\$ (4,350,856)	\$ (2,288,652)	\$ (3,113,009)	\$ (3,179,229)	\$ (3,599,330)
	ISF transfers, net	(37,115)	(49,382)	5,400	(11,231)	(2,400)
	Central admin expense allocation	1,853,192	2,162,994	2,106,766	2,106,766	2,250,973
	NET REV(EXP) BEFORE CAPITAL PROJECTS	\$ (2,534,779)	\$ (175,040)	\$ (1,000,843)	\$ (1,083,694)	\$ (1,350,757)
	Current FY Capital Projects	-	-	236,360	143,535	50,000
	NET SURPLUS/(DEFICIT) AVAILABLE	\$ (2,534,779)	\$ (175,040)	\$ (1,237,203)	\$ (1,227,229)	\$ (1,400,757)

NOTES:

FISCAL YEAR 2010 BUDGET SUMMARY

SOLID WASTE DIVISION

Revenue and Expense (by category)							
		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget	
PROGRAM DESCRIPTION: The Solid Waste Division operates the Toland Road landfill and maintains other closed landfills in Ventura County.	OPERATING REVENUES						
	Disposal and sanitation fees	\$ 9,212,400	\$ 9,259,545	\$ 11,620,420	\$ 9,698,835	\$ 11,043,768	
	Contract services	220,382	37,705	999,324	124,057	685,420	
	Other revenue	175,771	181,130	331,748	252,112	670,748	
	TOTAL OPERATING REVENUES	9,608,553	9,478,380	12,951,492	10,075,004	12,399,936	
PROGRAM DISCUSSION AND ANALYSIS: Enhancements to the Solid Waste Division revenue picture include the addition of the microturbine project and increased landfill tipping fees at the Toland Road landfill. Scheduled non-routine postclosure maintenance at the Bailard landfill will increase Solid Waste Division expenditures over regular annual maintenance costs for the site. Increases in Contract services expense are partially related to the new microturbine operations, landfill gas treatment skid (essential to microturbine and biosolids operations) operations, the Bailard postclosure maintenance program and through reimbursable contract with the City of Oxnard for the Santa Clara gas collection system improvements. Depreciation expense increases are consistent with the investment in capital improvements at the Toland site. The increase in Debt service is related to the interest expense for the financed portions of the gas treatment skid and microturbines.	OPERATING EXPENSES						
	Salaries, benefits, and contract labor	2,446,298	2,581,566	2,816,958	2,479,410	2,859,600	
	Management & administrative	113,883	(62,222)	49,440	8,914	35,940	
	Operating materials & supplies	433,703	664,630	1,200,105	433,335	669,500	
	Contract services	767,240	879,731	1,658,621	1,051,254	2,020,232	
	Professional services	154,480	93,393	491,444	116,745	390,174	
	Facility maintenance	150,856	92,300	132,103	103,912	141,316	
	Provision for landfill closure/postclosure	(2,581,131)	186,597	1,368,000	1,280,448	1,351,584	
	Permits, licenses and fees	886,820	1,048,328	1,160,800	768,300	989,070	
	Depreciation	1,037,369	1,644,921	1,762,921	1,623,303	2,136,166	
		TOTAL OPERATING EXPENSES	3,409,516	7,129,244	10,640,392	7,865,621	10,593,582
		OPERATING INCOME/(LOSS)	6,199,037	2,349,136	2,311,100	2,209,383	1,806,354
		NON-OPERATING REVENUES (EXPENSES)					
	Interest/Investment earnings	3,816,839	2,091,389	1,251,304	1,817,941	1,881,173	
	Gain(Loss) on sales/disp of capital assets	425	(109)	-	-	-	
Debt service	(182,033)	(255,785)	(286,787)	(165,399)	(602,529)		
Other, net	15,785	31,059	114,000	54,849	-		
Contributed capital assets	-	-	-	-	-		
Capital grants	-	-	-	-	-		
	TOTAL NON-OPERATING REVENUES(EXPENSES)	3,651,016	1,866,554	1,078,517	1,707,391	1,278,644	
	NET REV(EXP) BEFORE INTERFUND TRANSFERS	\$ 9,850,053	\$ 4,215,690	\$ 3,389,617	\$ 3,916,774	\$ 3,084,998	
ISF transfers, net	(1,119,967)	(1,027,947)	(1,239,698)	(1,381,702)	(1,383,584)		
Central admin expense allocation	(1,204,575)	(1,405,946)	(1,369,398)	(1,369,398)	(1,313,132)		
	NET REV(EXP) BEFORE CAPITAL PROJECTS	\$ 7,525,512	\$ 1,781,798	\$ 780,521	\$ 1,165,674	\$ 388,282	
	Current FY Capital Projects	-	10	8,793,232	4,089,160	5,428,635	
	NET SURPLUS/(DEFICIT) AVAILABLE	\$ 7,525,512	\$ 1,781,788	\$ (8,012,711)	\$ (2,923,486)	\$ (5,040,353)	

NOTES:

The provision for landfill closure/postclosure is comprised of the following:

\$932,000 for the closure/postclosure provision at \$2.49/ton; anticipating 374,000 tons.
 \$419,000 for CERCLA reserves, GASB45 OPEB reserves, and anticipated planning & capital reserves.

FISCAL YEAR 2010 BUDGET SUMMARY

WATER WASTEWATER DIVISION

		Revenue and Expense (by category)					
		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget	
PROGRAM DESCRIPTION: The Ventura Regional Sanitation District's Water & Wastewater Division provides wastewater treatment plant operations and maintenance, collection system maintenance, potable water system operations, source control, and other related services to contract agencies.	OPERATING REVENUES						
	Disposal and sanitation fees	\$ -	\$ -	\$ -	\$ -	\$ -	
	Contract services	5,121,581	5,789,756	5,869,616	5,210,151	6,390,467	
	Other revenue	657	573	-	375	-	
	TOTAL OPERATING REVENUES	5,122,238	5,790,329	5,869,616	5,210,525	6,390,467	
PROGRAM DISCUSSION AND ANALYSIS: The increased costs in Contract services (\$532K budget to budget) are related to customer requested services/expenses that are reimbursed to VRSD under interagency agreement. Depreciation expense increase is related to the purchase and installation of Water and Wastewater Division buildings housed at the Bailard landfill.	OPERATING EXPENSES						
	Salaries, benefits, and contract labor	2,476,699	3,069,002	3,339,370	3,115,295	3,359,229	
	Management & administrative	44,471	53,589	38,175	54,651	32,325	
	Operating materials & supplies	377,301	388,909	428,790	297,491	305,478	
	Contract services	972,415	1,138,975	669,268	501,349	1,200,215	
	Professional services	151,615	220,859	82,200	70,378	51,200	
	Facility maintenance	229,726	339,640	183,895	210,035	208,285	
	Provision for landfill closure/postclosure	-	-	-	-	-	
	Permits, licenses and fees	45,534	46,138	44,751	51,492	40,100	
	Depreciation	108,794	105,015	95,952	98,005	156,500	
		TOTAL OPERATING EXPENSES	4,406,555	5,362,129	4,882,401	4,398,696	5,353,332
		OPERATING INCOME/(LOSS)	715,683	428,200	987,215	811,829	1,037,135
		NON-OPERATING REVENUES (EXPENSES)					
	Interest/Investment earnings	162,042	228,951	201,053	133,488	135,270	
	Gain(Loss) on sales/disp of capital assets	-	(666)	-	-	-	
Debt service	-	(96,721)	(123,003)	(83,808)	(117,880)		
Other, net	7,496	128,979	133,883	82,091	131,684		
Contributed capital assets	-	-	-	-	-		
Capital grants	-	-	-	-	-		
	TOTAL NON-OPERATING REVENUES(EXPENSES)	169,538	260,544	211,933	131,771	149,074	
	NET REV(EXP) BEFORE INTERFUND TRANSFERS	\$ 885,221	\$ 688,744	\$ 1,199,148	\$ 943,601	\$ 1,186,209	
ISF transfers, net	(238,302)	(254,692)	(366,520)	(436,533)	(322,612)		
Central admin expense allocation	(648,617)	(757,048)	(782,640)	(737,368)	(787,841)		
	NET REV(EXP) BEFORE CAPITAL PROJECTS	\$ (1,698)	\$ (322,996)	\$ 49,988	\$ (230,301)	\$ 75,756	
Current FY Capital Projects	-	-	806,606	408,847	102,151		
	NET SURPLUS/(DEFICIT) AVAILABLE	\$ (1,698)	\$ (322,996)	\$ (756,618)	\$ (639,147)	\$ (26,395)	

NOTES:

FISCAL YEAR 2010 BUDGET SUMMARY

VEHICLES & HEAVY EQUIPMENT - ISF

		Revenue and Expense (by category)				
PROGRAM DESCRIPTION:		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget
<p>The VRSD Internal Service Fund (ISF) is responsible for purchase, repair and maintenance of rolling stock and other equipment used throughout the District.</p>	<p>OPERATING REVENUES</p> <p style="padding-left: 40px;">Disposal and sanitation fees</p> <p style="padding-left: 40px;">Contract services</p> <p style="padding-left: 40px;">Other revenue</p> <p style="text-align: right;">TOTAL OPERATING REVENUES</p>	-	-	-	-	-
<p>PROGRAM DISCUSSION AND ANALYSIS:</p> <p>ISF expenses are recovered through internal charges to operating units. Rates are established to recover operating costs, ongoing maintenance and repair of vehicles and equipment, and projected costs for future replacement as needed.</p> <p>Facility maintenance increases proposed for FY10 include the major maintenance on Water & Wastewater Division and Solid Waste Division heavy equipment.</p>	<p>OPERATING EXPENSES</p> <p style="padding-left: 40px;">Salaries, benefits, and contract labor</p> <p style="padding-left: 40px;">Management & administrative</p> <p style="padding-left: 40px;">Operating materials & supplies</p> <p style="padding-left: 40px;">Contract services</p> <p style="padding-left: 40px;">Professional services</p> <p style="padding-left: 40px;">Facility maintenance</p> <p style="padding-left: 40px;">Provision for landfill closure/postclosure</p> <p style="padding-left: 40px;">Permits, licenses and fees</p> <p style="padding-left: 40px;">Depreciation</p> <p style="text-align: right;">TOTAL OPERATING EXPENSES</p> <p style="text-align: right;">OPERATING INCOME/(LOSS)</p> <p>NON-OPERATING REVENUES (EXPENSES)</p> <p style="padding-left: 40px;">Interest/Investment earnings</p> <p style="padding-left: 40px;">Gain(Loss) on sales/disp of capital assets</p> <p style="padding-left: 40px;">Debt service</p> <p style="padding-left: 40px;">Other, net</p> <p style="padding-left: 40px;">Contributed capital assets</p> <p style="padding-left: 40px;">Capital grants</p> <p style="text-align: right;">TOTAL NON-OPERATING REVENUES(EXPENSES)</p> <p style="text-align: right;">NET REV(EXP) BEFORE INTERFUND TRANSFERS</p> <p style="padding-left: 40px;">ISF transfers, net</p> <p style="padding-left: 40px;">Central admin expense allocation</p> <p style="text-align: right;">NET REV(EXP) BEFORE CAPITAL PROJECTS</p> <p style="padding-left: 40px;">Current FY Capital Projects</p> <p style="text-align: right;">NET SURPLUS/(DEFICIT) AVAILABLE</p>	191,294	183,961	212,870	177,938	187,037
		1,315	1,090	6,000	1,949	-
		330,493	381,500	557,150	352,333	550,500
		(2,057)	5,207	25,000	4,842	35,000
		-	-	-	-	-
		303,099	252,785	345,500	193,595	547,000
		-	-	-	-	-
		320	1,758	1,500	8,079	5,000
		335,573	304,868	274,692	389,471	436,740
		1,160,037	1,131,170	1,422,712	1,128,207	1,761,277
		(1,160,037)	(1,131,170)	(1,422,712)	(1,128,207)	(1,761,277)
		79,761	73,846	77,860	41,535	42,038
		26,175	44,270	-	803	-
		-	-	-	-	-
		-	-	-	1,172	-
		-	-	-	-	-
		-	-	-	-	-
		105,936	118,116	77,860	43,510	42,038
		\$ (1,054,101)	\$ (1,013,054)	\$ (1,344,852)	\$ (1,084,697)	\$ (1,719,239)
		1,397,989	1,334,462	1,771,740	1,840,341	1,774,776
		-	-	-	-	-
		\$ 343,888	\$ 321,408	\$ 426,888	\$ 755,644	\$ 55,537
		-	3,346	67,500	223,611	1,184,000
		\$ 343,888	\$ 318,062	\$ 359,388	\$ 532,033	\$ (1,128,463)

NOTES:

FISCAL YEAR 2010 BUDGET SUMMARY

BIOSOLIDS - OPERATIONS & CAPITAL

		Revenue and Expense (by category)				
		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget
PROGRAM DESCRIPTION: The VRSD Biosolids project is an innovative program designed to provide Ventura County wastewater treatment plants with local processing and and disposal of biosolids. The program includes two drying units that de-water biosolids. Energy for the project is generated entirely on-site through a combination of landfill gas and electricity provided by the District's microturbine project.	OPERATING REVENUES					
	Disposal and sanitation fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Contract services	-	-	1,121,640	-	2,655,962
	Other revenue	-	-	-	-	-
	TOTAL OPERATING REVENUES	-	-	1,121,640	-	2,655,962
PROGRAM DISCUSSION AND ANALYSIS: FY10 will mark the first year of operation for this program. The model developed to analyze the economic feasibility of this project anticipated negative net revenue in the short term. The most recent version of the model - updated to account for total project development costs - anticipates that this project will show positive net revenue by the end of the fourth year of operation.	OPERATING EXPENSES					
	Salaries, benefits, and contract labor	3,848	11,178	127,478	452	222,246
	Management & administrative	-	499	-	-	-
	Operating materials & supplies	1,105	-	13,900	49	18,900
	Contract services	-	2,651	279,050	3,127	627,450
	Professional services	-	81,264	12,000	4,896	45,000
	Facility maintenance	-	(183)	207,220	447	712,457
	Provision for landfill closure/postclosure	-	-	-	-	-
	Permits, licenses and fees	-	150	5,000	600	7,000
	Depreciation	-	-	183,398	-	698,040
	TOTAL OPERATING EXPENSES	4,953	95,558	828,046	9,570	2,331,093
	OPERATING INCOME/(LOSS)	(4,953)	(95,558)	293,594	(9,570)	324,869
	NON-OPERATING REVENUES (EXPENSES)					
	Interest/Investment earnings	-	64,484	-	92,547	93,728
	Gain(Loss) on sales/disp of capital assets	-	-	-	-	-
	Debt service	-	(146,824)	(298,933)	(190,839)	(504,831)
	Other, net	-	1	-	-	-
	Contributed capital assets	-	-	-	-	-
	Capital grants	-	-	-	-	-
	TOTAL NON-OPERATING REVENUES(EXPENSES)	-	(82,339)	(298,933)	(98,292)	(411,103)
	NET REV(EXP) BEFORE INTERFUND TRANSFERS	\$ (4,953)	\$ (177,897)	\$ (5,339)	\$ (107,862)	\$ (86,234)
	ISF transfers, net	(1,532)	2,818	(125,500)	(36,513)	(66,180)
	Central admin expense allocation	-	-	-	-	(150,000)
	NET REV(EXP) BEFORE CAPITAL PROJECTS	\$ (6,485)	\$ (175,079)	\$ (130,839)	\$ (144,375)	\$ (302,414)
	Current FY Capital Projects	-	238	6,484,944	7,403,204	(418,320)
	NET SURPLUS/(DEFICIT) AVAILABLE	\$ (6,485)	\$ (175,316)	\$ (6,615,783)	\$ (7,547,579)	\$ 115,906

NOTES:

FISCAL YEAR 2010 BUDGET SUMMARY

CAPITAL PROJECTS SUMMARY

PROGRAM DESCRIPTION:		Actual FY 2007 Yearend	Actual FY 2008 Yearend	Adopted FY 2009 Budget	Estimated FY 2009 Yearend	Proposed FY 2010 Budget
	OPERATING REVENUES					
	Disposal and sanitation fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Contract services	-	-	-	-	-
	Other revenue	-	-	-	-	-
	TOTAL OPERATING REVENUES	-	-	-	-	-
	OPERATING EXPENSES					
	Salaries, benefits, and contract labor	257,138	317,385	409,992	251,605	121,866
	Management & administrative	4,459	12,739	-	1,704	-
	Operating materials & supplies	85,645	111,541	81,000	105,345	196,000
	Contract services	9,770,293	806,975	1,706,000	611,845	889,600
	Professional services	926,845	1,477,644	650,000	453,300	475,000
	Facility maintenance	78,268	18,647	-	13,949	-
	Provision for landfill closure/postclosure	-	-	-	-	-
	Permits, licenses and fees	184,122	33,883	150,000	58,313	100,000
	Depreciation	-	-	-	-	-
	TOTAL OPERATING EXPENSES	11,306,770	2,778,814	2,996,992	1,496,062	1,782,466
	OPERATING INCOME/(LOSS)	(11,306,770)	(2,778,814)	(2,996,992)	(1,496,062)	(1,782,466)
	NON-OPERATING REVENUES (EXPENSES)					
	Interest/Investment earnings	-	-	-	-	-
	Gain(Loss) on sales/disp of capital assets	-	-	-	-	-
	Debt service	-	-	-	-	-
	Other, net	38	1,720	-	-	-
	Contributed capital assets	-	-	-	-	-
	Capital grants	-	-	-	-	975,000
	TOTAL NON-OPERATING REVENUES(EXPENSES)	38	1,720	-	-	975,000
	NET REV(EXP) BEFORE INTERFUND TRANSFERS	\$ (11,306,732)	\$ (2,777,094)	\$ (2,996,992)	\$ (1,496,062)	\$ (807,466)
	ISF transfers, net	(1,074)	(8,185)	(150)	(1,299)	-
	Central admin expense allocation	-	-	-	-	-
	NET REV(EXP) BEFORE CAPITAL PROJECTS	\$ (11,307,806)	\$ (2,785,279)	\$ (2,997,142)	\$ (1,497,361)	\$ (807,466)
	Current FY Capital Projects	(11,307,806)	(2,781,685)	13,391,500	10,681,693	5,539,000
	NET SURPLUS/(DEFICIT) AVAILABLE	\$ -	\$ (3,593)	\$ (16,388,642)	\$ (12,179,054)	\$ (6,346,466)

NOTES: