
Central Administration3

Fiscal Year 2017 Budget Summary..... 3-1

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CENTRAL ADMINISTRATION

Description	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adopted FY 2016 Budget	Estimated FY 2016 Yearend	Proposed FY 2017 Budget	FY16 vs. FY17 Budget Inc/(Dec)
Operating revenues:						
Revenue - sales	\$ 978,881	\$ 989,614	\$ 983,152	\$ 1,216,120	\$ 1,272,445	29% [1]
Revenue - other	4,043	8,484	-	11,078	-	0%
Reimb from outside agencies	-	-	-	-	-	0%
Total operating revenues	982,924	998,098	983,152	1,227,198	1,272,445	29%
Operating expenses:						
Salaries and employee benefits	1,999,755	1,872,854	2,245,866	1,885,532	2,545,975	13% [2]
General administrative	199,735	257,562	200,866	204,476	162,430	-19% [3]
Operating materials and supplies	43,784	50,644	102,069	19,750	98,394	-4%
Contract services - labor	-	155,590	76,300	184,010	-	-100% [4]
Professional services	732,373	829,007	866,994	919,883	824,898	-5% [5]
Facility maintenance	170,474	199,615	204,939	201,690	232,132	13% [6]
Permit, fees & other	88,680	98,308	128,186	103,657	149,142	16% [7]
Total operating expenses	3,234,801	3,463,580	3,825,219	3,518,998	4,012,971	5%
Operating income(loss) before depreciation	(2,251,877)	(2,465,481)	(2,842,067)	(2,291,800)	(2,740,526)	-4%
Depreciation and amortization	87,895	97,748	93,744	89,185	99,079	6%
Operating income(loss)	(2,339,772)	(2,563,229)	(2,935,811)	(2,380,985)	(2,839,605)	-3%
Non-operating revenues(expenses):						
Interest and investment earnings	1,498	11,767	3,000	12,891	700	-77%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	-	-	-	-	-	0%
Grant revenue	-	-	-	-	-	0%
Other, net	388	-	(3,288)	-	(3,288)	0%
Total non-operating revenues(expenses) before transfers	1,886	11,767	(288)	12,891	(2,588)	799%
Overhead cost allocation - Central Administration	2,400,000	2,437,387	2,934,159	2,934,156	2,919,268	-1% [8]
ISF fleet use	5,564	5,190	5,680	2,850	5,680	0%
Intra-department labor transfer	35,438	40,895	-	36,043	-	0%
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	-	-	-	0%
Total transfers in	2,441,002	2,483,471	2,939,839	2,973,049	2,924,948	-1%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	(9,296)	(8,092)	(3,740)	(5,568)	(6,672)	78%
Intra-department labor transfer	(19,510)	-	-	(7,931)	-	100%
Landfill processing fee transfer	-	-	-	-	-	100%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
Total transfers out	(28,805)	(8,092)	(3,740)	(13,499)	(6,672)	78%
Net transfers	2,412,197	2,475,379	2,936,099	2,959,550	2,918,276	-1%
Total non-operating revenues(expenses), net	2,414,083	2,487,146	2,935,811	2,972,441	2,915,688	-1%
Change in net assets *	\$ 74,311	\$ (76,083)	\$ (0)	\$ 591,456	\$ 76,083	NA

* Recoupment of FY2015 decrease in change in net assets in FY2017 Budget.

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CENTRAL ADMINISTRATION

COMMENTS

The Central Administration Budget Segment includes the activities of 20.97 FTEs responsible for administrative and finance activities of the Ventura Regional Sanitation District (VRSD). This budget segment also includes VRSD Board of Director expenses.

- [1] Revenue shown in this segment is attributed to administrative contract services provided to: a) Saticoy Sanitary District; b) Triunfo Sanitation District; and c) Ventura County Regional Energy Alliance. Services provided include accounting, financial management, customer service, management, utility billing, potable water system customer service and support.
- [2] The Salaries and Employee Benefits increase for FY2017 is primarily due to the increase in Central Administration staffing level and implementation of a Class & Compensation Study completed during FY2016. The Proposed FY2017 Budget includes 20.97 FTE assigned to Central Administration.
- [3] General administrative expenses include Board fees and reimbursements of travel expenses, as well as seminar and travel expenses associated with District employees.
- [4] Central Administration does not expect to utilize any temporary labor during FY2017.
- [5] Decrease during FY2017 is primarily due to the inclusion of an Executive Search Firm for General Manager recruitment during FY2016.
- [6] Includes increase in lease for Central Administration building, computers, and standup desks.
- [7] Includes an increase in IT maintenance agreements.
- [8] Central Administration Overhead Cost Allocation to the operating segments (Solid Waste, Water Wastewater, and Biosolids). Additionally, this total is increased or decreased to offset the Change in Net Assets to offset the last known year's (FY2015) actual Change in Net Assets (-\$76,083).

THIS PAGE INTENTIONALLY LEFT BLANK