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# **Post Closed Landfill Maintenance.....6**

Fiscal Year 2017 Budget Summary..... 6-1

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2017 BUDGET SUMMARY**  
**POST CLOSED LANDFILL MAINTENANCE**

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)
<b>Operating revenues:</b>						
Revenue - sales	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Revenue - other	2,440	-	-	-	-	0%
Reimb from outside agencies	-	-	-	-	-	0%
<b>Total operating revenues</b>	<b>2,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Operating expenses:</b>						
Salaries and employee benefits	-	-	113,172	-	107,155	-5%
General administrative	673	1,929	1,500	1,558	500	-67%
Operating materials and supplies	224,115	218,566	264,500	408,756	150,175	-43% [1]
Contract services - labor	4,972	37,912	-	51,255	15,000	0% [2]
Professional services	136,267	166,196	898,654	630,051	505,804	-44% [3]
Facility maintenance	56,182	77,042	65,000	141,778	263,650	306% [4]
Permit, fees & other	357,682	59,174	66,300	61,714	65,100	-2%
<b>Total operating expenses</b>	<b>779,891</b>	<b>560,819</b>	<b>1,409,126</b>	<b>1,295,113</b>	<b>1,107,384</b>	<b>-21%</b>
<b>Operating income(loss) before depreciation</b>	<b>( 777,451 )</b>	<b>( 560,819 )</b>	<b>( 1,409,126 )</b>	<b>( 1,295,113 )</b>	<b>( 1,107,384 )</b>	<b>-21%</b>
Depreciation and amortization	30,551	32,366	30,852	30,502	17,046	-45%
<b>Operating income(loss)</b>	<b>( 808,003 )</b>	<b>( 593,185 )</b>	<b>( 1,439,978 )</b>	<b>( 1,325,616 )</b>	<b>( 1,124,430 )</b>	<b>-22%</b>
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	254,381	222,852	287,700	230,987	200,000	-30%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	-	-	-	-	-	0%
Grant revenue	-	-	-	-	-	0%
Other, net	-	-	-	-	-	0%
<b>Total non-operating revenues(expenses) before transfers</b>	<b>254,381</b>	<b>222,852</b>	<b>287,700</b>	<b>230,987</b>	<b>200,000</b>	<b>-30%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	-	-	-	-	-	0%
Intra-department labor transfer	-	-	-	-	-	0%
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	996,724	805,553	1,174,971	1,316,054	962,548	-18%
<b>Total transfers in</b>	<b>996,724</b>	<b>805,553</b>	<b>1,174,971</b>	<b>1,316,054</b>	<b>962,548</b>	<b>-18%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	( 10,294 )	( 7,724 )	( 6,642 )	( 4,158 )	( 6,642 )	0%
Intra-department labor transfer	( 179,203 )	( 205,341 )	( 16,051 )	( 100,832 )	( 31,476 )	96%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
<b>Total transfers out</b>	<b>( 189,497 )</b>	<b>( 213,066 )</b>	<b>( 22,693 )</b>	<b>( 104,989 )</b>	<b>( 38,118 )</b>	<b>68%</b>
<b>Net transfers</b>	<b>807,227</b>	<b>592,487</b>	<b>1,152,278</b>	<b>1,211,065</b>	<b>924,430</b>	<b>-20%</b>
<b>Total non-operating revenues(expenses), net</b>	<b>1,061,609</b>	<b>815,339</b>	<b>1,439,978</b>	<b>1,442,052</b>	<b>1,124,430</b>	<b>-22%</b>
<b>Change in net assets</b>	<b>\$ 253,606</b>	<b>\$ 222,154</b>	<b>\$ ( 0 )</b>	<b>\$ 116,436</b>	<b>\$ ( 0 )</b>	<b>0%</b>

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2017 BUDGET SUMMARY**  
***POST CLOSED LANDFILL MAINTENANCE***

**COMMENTS**

Budgeted activities for closed landfill relate to the Coastal landfill (closed 1995), Bailard landfill (closed 1997), Ozena landfill (closed 1987) and the Tierra Rejada landfill (closed 1972). VRSD expenses related to closed landfills are offset by investment earnings and Postclosure reserves designated specifically for ongoing maintenance and environmental monitoring activities.

[1] FY2017 includes \$66.5K for groundwater and stormwater services and supplies, \$10K for flap gate and drainage maintenance.

[2] This is reflective of an estimated \$15K in temporary labor during FY2017.

[3] FY2017 Professional Services include contractor construction (\$235.3), environmental consultants (\$123K), engineering consultants (\$110K), legal services (\$13K), and accounting & auditing (\$10.5K).

[4] Facility Maintenance is comprised of fence replacement (\$120K), flare parts and maintenance (\$90K), utilities (\$28.2K), and equipment rental/lease (\$25.5K).

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