
Solid Waste5

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VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
SOLID WASTE

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	\$ 10,618,088	\$ 11,745,287	\$ 11,571,117	\$ 12,412,112	\$ 12,181,257	5% [1]
Revenue - other	275,773	175,845	111,600	174,450	170,900	53% [2]
Reimb from outside agencies	-	-	-	-	-	0%
Total operating revenues	10,893,861	11,921,133	11,682,717	12,586,562	12,352,157	6%
Operating expenses:						
Salaries and employee benefits	2,379,075	2,466,772	2,994,834	2,671,344	2,956,352	-1% [3]
General administrative	19,392	43,398	19,050	30,094	192,200	909% [4]
Operating materials and supplies	765,906	853,472	837,873	1,004,559	864,265	3% [5]
Contract services - labor	180,573	167,018	175,000	280,633	301,000	72% [6]
Professional services	341,327	412,514	626,388	673,193	892,595	42% [7]
Facility maintenance	252,524	322,475	383,810	390,037	417,310	9% [8]
Permit, fees & other	1,001,556	1,062,496	1,069,550	1,246,978	1,158,963	8% [9]
Total operating expenses	4,940,353	5,328,145	6,106,506	6,296,838	6,782,685	11%
Operating income(loss) before depreciation	5,953,509	6,592,988	5,576,211	6,289,724	5,569,472	0%
Depreciation and amortization	1,992,712	2,019,720	2,007,098	1,945,066	2,675,977	33%
Operating income(loss)	3,960,796	4,573,268	3,569,112	4,344,658	2,893,495	-19%
Non-operating revenues(expenses):						
Interest and investment earnings	88,294	127,702	152,000	102,168	99,000	-35%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	(421,424)	(346,890)	(315,241)	(727,428)	(451,530)	43%
Grant revenue	-	-	-	-	-	0%
Other, net	7,203	84	-	58	-	0%
Total non-operating revenues(expenses) before transfers	(325,926)	(219,104)	(163,241)	(625,202)	(352,530)	116%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	3,773	5,186	2,560	2,260	2,560	0%
Intra-department labor transfer	280,797	126,759	19,320	120,150	19,980	3% [10]
Landfill processing fee transfer	152,251	171,776	98,840	145,376	150,880	53% [11]
Contra-post closure expenses	-	-	-	-	-	0%
Total transfers in	436,821	303,721	120,720	267,785	173,420	44%
Overhead cost allocation - Central Administration	(1,299,203)	(1,331,185)	(1,792,935)	(1,820,730)	(1,646,494)	-8% [12]
ISF fleet use	(1,576,822)	(1,639,401)	(1,738,980)	(1,762,239)	(1,623,783)	-7%
Intra-department labor transfer	(206,768)	(104,263)	(54,849)	(216,990)	(68,788)	25%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	(1,274,891)	(1,407,536)	(1,328,840)	(1,442,183)	(1,431,392)	8% [13]
Total transfers out	(4,357,684)	(4,482,385)	(4,915,604)	(5,242,143)	(4,770,457)	-3%
Net transfers	(3,920,863)	(4,178,664)	(4,794,884)	(4,974,357)	(4,597,037)	-4%
Total non-operating revenues(expenses), net	(4,246,789)	(4,397,768)	(4,958,125)	(5,599,559)	(4,949,567)	0%
Change in net assets	\$ (285,993)	\$ 175,499	\$ (1,389,013)	\$ (1,254,902)	\$ (2,056,072)	48%

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
SOLID WASTE

COMMENTS

The Solid Waste Division includes revenues and expenditures related to the active solid waste facility owned and managed by the Ventura Regional Sanitation District. Active landfill operational and administrative revenues and expenses are associated with the Toland Road Landfill.

- [1] Landfill disposal revenue is projected to be \$12,051,800, based on the disposal of 390,400 tons of refuse. For FY2017, this line also includes \$147,058 from the City of Oxnard for EPG at River Ridge. That revenue is included in *Revenue-Other* prior to FY2016 and is included in the Solid Waste Division because the project is managed and performed by members of the Solid Waste Division.
- [2] Revenue increase is reflective of a slight decrease in ADC revenue, with increases in in Millenium Grove, Pyramid Flowers, and Lange Well, revenue during FY2017. For FY2014 and FY2015, City of Oxnard (River Ridge) EPG is included in *Revenue-Other*.
- [3] Salaries & Employee Benefits decrease is primarily due to the budgeting of an Equipment Mechanic in ISF for FY2017 while also implementing a Classification and Compensation Study. The Proposed FY2017 Budget includes 23 FTE assigned to the Solid Waste Division.
- [4] General Administrative expenses include \$7.5K for conferences, seminars, and training; \$5.2K for education reimbursements; \$29K for other general administrative expenses; and \$150K for workers' compensation related costs.
- [5] Operating Materials and Supplies are primarily comprised of wastewater transportation and disposal (\$26K), sand (\$25K), lab services and supplies (\$80.4K), rock (\$100K), tarps (\$60K), H2S control media (\$52K), LFG system support (\$20K), piping (\$50K), flare painting (\$40K), SCADA support (\$40K), street sweeping (\$25K), uniforms (\$22K), chemical supplies and disposal (\$15K), and sandbags (\$15K).
- [6] This includes a \$125K increase in temporary labor at Toland Road Landfill.
- [7] Professional Services are primarily comprised of \$295K in legal, \$286K in engineering consultants, \$178.1K in environmental consultants, \$66.5K in contractor construction, and \$55.5K in safety consulting.
- [8] Facility Maintenance is primarily comprised of electricity (\$154.7K), equipment rental/lease (\$152K), flare burners and thermocouple replacement (\$50K), communications utilities (\$18K), and camera maintenance (\$10K).
- [9] Permits and fees have increased primarily due to additional tonnage and operating the landfill six days per week.
- [10] Intra-department Labor Transfer In is reflective of Solid Waste Division staff supporting operations in other divisions.
- [11] Landfill Processing Fee Transfer In is reflective of closure/postclosure fees transferred from the Biosolids & Microturbine Electrical Generation Facility to the Solid Waste Division when biosolids are buried in the landfill.
- [12] The decrease is attributable to an increase in the percentage of Central Administration Overhead allocated to the Water Wastewater Division, as a result of increasing Water Wastewater Division revenue. The Central Administration Overhead Cost Allocation is allocated to the Solid Waste Division, Water Wastewater Division, and Biosolids & Microturbines Electrical Generation Facility.
- [13] The provision for landfill closure/postclosure has increased by approximately \$102.6K to reflect increased tonnage and the calculated per ton rate needed to reach the required closure/postclosure reserves necessary upon closure of the Toland landfill in 2027.

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