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# **Vehicles & Heavy Equipment - ISF .....8**

Fiscal Year 2017 Budget Summary..... 8-1

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2017 BUDGET SUMMARY**  
**VEHICLES & HEAVY EQUIPMENT - ISF**

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	623	356	-	173	-	0%
Reimb from outside agencies	-	-	-	-	-	0%
<b>Total operating revenues</b>	<b>623</b>	<b>356</b>	<b>-</b>	<b>173</b>	<b>-</b>	<b>0%</b>
<b>Operating expenses:</b>						
Salaries and employee benefits	150,356	164,553	149,760	155,889	266,240	78% <sup>[1]</sup>
General administrative	87,580	85,341	88,652	95,326	88,652	0%
Operating materials and supplies	510,620	460,339	659,521	375,058	660,596	0%
Contract services - labor	-	-	-	-	-	0%
Professional services	592	1,667	1,000	-	1,000	0%
Facility maintenance	510,056	647,669	656,350	454,643	666,350	2% <sup>[2]</sup>
Permit, fees & other	2,783	1,983	238	2,169	238	0%
<b>Total operating expenses</b>	<b>1,261,987</b>	<b>1,361,552</b>	<b>1,555,521</b>	<b>1,083,084</b>	<b>1,683,076</b>	<b>8%</b>
<b>Operating income(loss) before depreciation</b>	<b>( 1,261,363 )</b>	<b>( 1,361,196 )</b>	<b>( 1,555,521 )</b>	<b>( 1,082,911 )</b>	<b>( 1,683,076 )</b>	<b>8%</b>
Depreciation and amortization	409,605	485,397	505,332	486,402	532,179	5%
<b>Operating income(loss)</b>	<b>( 1,670,968 )</b>	<b>( 1,846,594 )</b>	<b>( 2,060,853 )</b>	<b>( 1,569,314 )</b>	<b>( 2,215,255 )</b>	<b>7%</b>
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	3,113	864	6,300	1,222	1,600	-75%
Gain(loss) on sales and/or disposals of assets	3,832	( 12,552 )	-	63,658	-	0%
Debt service interest expense	-	-	-	-	-	0%
Grant revenue	-	-	-	-	-	0%
Other, net	565	17	-	-	-	0%
<b>Total non-operating revenues(expenses) before transfers</b>	<b>7,510</b>	<b>( 11,671 )</b>	<b>6,300</b>	<b>64,880</b>	<b>1,600</b>	<b>-75%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	2,069,144	2,147,906	2,293,767	2,266,233	2,100,346	-8%
Intra-department labor transfer	29,748	-	16,400	-	16,000	-2%
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	-	-	-	0%
<b>Total transfers in</b>	<b>2,098,892</b>	<b>2,147,906</b>	<b>2,310,167</b>	<b>2,266,233</b>	<b>2,116,346</b>	<b>-8%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	( 639 )	( 56 )	-	( 10 )	-	0%
Intra-department labor transfer	( 85,164 )	( 82,473 )	( 60,653 )	( 67,904 )	( 32,108 )	-47%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
<b>Total transfers out</b>	<b>( 85,803 )</b>	<b>( 82,529 )</b>	<b>( 60,653 )</b>	<b>( 67,914 )</b>	<b>( 32,108 )</b>	<b>-47%</b>
<b>Net transfers</b>	<b>2,013,089</b>	<b>2,065,377</b>	<b>2,249,514</b>	<b>2,198,319</b>	<b>2,084,238</b>	<b>-7%</b>
<b>Total non-operating revenues(expenses), net</b>	<b>2,020,599</b>	<b>2,053,707</b>	<b>2,255,814</b>	<b>2,263,199</b>	<b>2,085,838</b>	<b>-8%</b>
<b>Change in net assets</b>	<b>\$ 349,631</b>	<b>\$ 207,113</b>	<b>\$ 194,961</b>	<b>\$ 693,886</b>	<b>\$ ( 129,417 )</b>	<b>-166%</b>

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2017 BUDGET SUMMARY**  
***VEHICLES & HEAVY EQUIPMENT - ISF***

**COMMENTS**

All VRSD on-road equipment, landfill heavy equipment, and certain pieces of specialized equipment and machinery are purchased and maintained through the Fleet Maintenance budget division. This division is commonly referred to as the VRSD Internal Service Fund (ISF).

ISF activities are funded through internal transfers from VRSD operating divisions (Central Administration, Water & Wastewater, Solid Waste, and Biosolids & Microturbine Electrical Generation Facility). Internal transfers are not considered operating revenue. Activity between the divisions is identified in the non-operating revenue/expense sections of the budget summary pages.

Expenses for the Fleet Maintenance Division include Salaries and employee benefits for the Fleet Maintenance Supervisor, as well as support from operating divisions for routine maintenance activities. Operating materials and supplies includes fuel, oil and lubricants, operating supplies, and other operating services. Facility maintenance includes heavy equipment repair and equipment rental.

- [1] The Proposed FY2017 Budget includes salary and benefits for 1 Fleet Mechanic & Maintenance Supervisor and 1 Solid Waste Equipment Mechanic. The Solid Waste Equipment Mechanic was budgeted in Solid Waste during FY2016.
- [2] The \$10K increase budgeted during FY2017 is reflective of expenses related to the repurposing of a truck used in Water/Wastewater during FY2016 to be used by Solid Waste during FY2017.

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