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VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
WATER WASTEWATER

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	\$ 4,576,494	\$ 5,057,994	\$ 5,181,977	\$ 4,847,516	\$ 5,567,586	7% [1]
Revenue - other	17,910	11,189	10,626	11,352	10,626	0%
Reimb from outside agencies	-	-	-	-	-	0%
Total operating revenues	4,594,404	5,069,183	5,192,603	4,858,868	5,578,212	7%
Operating expenses:						
Salaries and employee benefits	2,816,646	2,903,726	3,355,105	3,021,765	3,337,522	-1% [2]
General administrative	53,876	33,932	64,672	29,178	70,872	10%
Operating materials and supplies	778,738	862,804	686,009	843,535	713,283	4% [3]
Contract services - labor	946	35,187	2,000	7,441	2,000	0%
Professional services	82,295	93,862	244,500	38,490	272,884	12% [4]
Facility maintenance	88,043	108,829	42,180	96,167	42,180	0%
Permit, fees & other	48,380	40,315	14,950	42,211	15,150	1%
Total operating expenses	3,868,924	4,078,655	4,409,416	4,078,787	4,453,891	1%
Operating income(loss) before depreciation	725,480	990,528	783,187	780,081	1,124,321	44%
Depreciation and amortization	155,851	155,379	155,376	155,379	155,379	0%
Operating income(loss)	569,629	835,149	627,811	624,702	968,942	54%
Non-operating revenues(expenses):						
Interest and investment earnings	7,492	2,323	12,500	2,574	3,400	-73%
Gain(loss) on sales and/or disposals of assets	1,000	-	-	-	-	0%
Debt service interest expense	(97,995)	(92,692)	(88,495)	(94,473)	(37,353)	-58%
Grant revenue	-	-	-	-	-	0%
Other, net	98,224	94,691	167,713	78,685	107,366	-36%
Total non-operating revenues(expenses) before transfers	8,722	4,321	91,718	(13,213)	73,413	-20%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	40,005	26,974	8,618	34,780	8,618	0%
Intra-department labor transfer	297,727	313,021	115,153	292,071	130,166	13% [5]
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	(10,004)	(10,004)	(10,004)	0% [6]
Total transfers in	337,731	339,996	113,767	316,847	128,780	13%
Overhead cost allocation - Central Administration	(605,075)	(686,047)	(807,649)	(807,648)	(1,206,655)	49% [7]
ISF fleet use	(409,213)	(425,142)	(443,487)	(442,615)	(377,677)	-15%
Intra-department labor transfer	(57,472)	(54,565)	-	(11,875)	-	0%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
Total transfers out	(1,071,760)	(1,165,753)	(1,251,136)	(1,262,138)	(1,584,332)	27%
Net transfers	(734,029)	(825,758)	(1,137,369)	(945,291)	(1,455,552)	28%
Total non-operating revenues(expenses), net	(725,307)	(821,437)	(1,045,651)	(958,504)	(1,382,139)	32%
Change in net assets	\$ (155,678)	\$ 13,712	\$ (417,840)	\$ (333,802)	\$ (413,197)	-1%

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
WATER WASTEWATER

COMMENTS

VRSD Water and Wastewater Division employees provide a wide range of contract services to member agencies and external customers in the following service areas:

- Potable water system operations;
- Wastewater treatment plant operations;
- Wastewater treatment plant and collection system maintenance;
- Contract potable water service operation, maintenance, and customer service;
- Recycled water system operations and maintenance;
- Environmental monitoring;
- Painting & industrial coatings

Revenue is generated by charging the District's customers time and materials for services provided. Labor is charged based on the published billable rates. A list of the District's Hourly Labor Rates by employee classification is found on Page 10-6. Materials, supplies, and other charges, are billed at cost plus 15%. A list of the District's Equipment & Supply (Consumable) Rates can be found on Pages 10-7 through 10-8.

The division is also responsible for operating the Malibu Bay Club, a VRSD owned onsite wastewater treatment system (OWWTS). The facility is located at the Ventura County line and serves 136 condominium units. Fees paid by Malibu Bay Club residents include 1913 Act Assessment Fees of \$134.62 per month and monthly sewer fees of \$153.73 (FY2017). The special assessment fees pay the capital portion of the project while the monthly sewer fees fund maintenance and operation activities and establish a reserve. Of the FY2017 monthly sewer fee, \$110.83 will pay for maintenance and operations, \$36.77 will pay back a portion of the deficit accumulated prior to FY2016, and \$6.13 will establish a Reserve Fund. The special assessment and the monthly sewer fees are collected on the Ventura County property tax rolls.

- [1] FY2017 includes \$472,710 designated as Anticipated Reimbursable, which is District staff time not currently assigned to a contract, but available when existing or new clients request additional services.
- [2] The Proposed FY2017 Budget includes 30.41 FTE assigned to the Water Wastewater Division.
- [3] \$601.9K of the Operating Materials & Supplies expenses budgeted during FY2017 are billable to Water/Wastewater Division customers.
- [4] \$142.9K of the Professional Services expenses budgeted during FY2017 are billable to Water/Wastewater Division customers.
- [5] Water Wastewater staff supporting both Solid Waste and ISF operations.
- [6] \$10,004 in represents a Malibu Bay Club Reserve Fund. Each unit will contribute \$6.13 per month toward this Reserve Fund.
- [7] The \$399K increase is attributable to an increase in Central Administration expenses and a decrease in the percentage of those allocated to the Biosolids & Microturbine Electrical Generation Facility and Solid Waste Division as a result of increasing Water Wastewater Division revenue.

WATER WASTEWATER REVENUE BY CUSTOMER

	Budget FY 2017	Forecast [a] FY 2016	Adjusted Budget FY 2016	Budget FY 2016	Actual FY 2015	Actual FY 2014
Anticipated Reimbursable	472,410	-	374,854	374,854	-	-
Anterra Corporation	-	-	-	-	13,090	-
AR Pipeline, Inc.	-	25,177	-	-	-	-
Cabrillo Economic Development Corporation	6,187	6,102	5,935	5,935	4,341	14,593
City of Camarillo	-	-	-	-	8,664	42,769
Camrosa Water District	147,685	109,066	140,395	140,395	128,704	123,155
Cate School	183,718	204,719	175,944	175,944	182,856	209,740
Channel Islands Beach CSD	-	582	-	-	4,381	789
City of Oxnard						
<i>City of Oxnard</i>	-	-	-	-	607	61,433
<i>City of Oxnard - Solid Waste</i>	129,457	81,546	75,051	75,051	53,613	-
City of Oxnard Total	129,457	81,546	75,051	75,051	54,221	61,433
City of Santa Paula						
<i>City of Santa Paula</i>	-	570	-	-	-	7,379
<i>City of Santa Paula - Central Administration</i>	-	-	-	-	687	-
City of Santa Paula Total	-	570	-	-	687	7,379
City of Ventura	-	6,480	-	-	4,252	5,215
CSU, Channel Islands	15,453	23,511	14,805	14,805	-	13,041
KB Camarillo	-	3,176	-	-	4,926	-
Malibu Bay Club	180,875	179,797	179,797	179,797	169,269	144,747
Montalvo Community Services District	-	31,345	-	-	8,743	10,478
Ojai Valley Sanitary	78,435	40,778	75,444	75,444	118,280	120,008
Ojai Valley School	62,413	62,059	61,479	61,479	61,427	49,554
Sam Hill and Sons, Inc.	-	223	-	-	4,807	-
Saticoy Sanitary District						
<i>Saticoy Sanitary District</i>	289,225	277,923	283,662	283,662	455,587	391,274
<i>Saticoy Sanitary District - Central Administration</i>	64,991	63,833	54,545	54,545	67,823	49,527
Saticoy Sanitary District Total	354,216	341,756	338,207	338,207	523,410	440,801
Shadow Ridge	-	-	-	-	16,633	5,049
Summerland Sanitary District	-	-	-	-	4,401	4,281
Thacher School	88,277	85,610	85,012	85,012	83,609	84,560
Thomas Aquinas College	233,855	262,397	196,280	196,280	278,904	222,333
City of Thousand Oaks						
<i>City of Thousand Oaks</i>	6,156	7,385	5,841	5,841	6,615	3,979
City of Thousand Oaks Total	6,156	7,385	5,841	5,841	6,615	3,979
Top O'Topanga Community Association	161,114	148,613	156,720	156,720	142,057	151,752
Triunfo Sanitation District						
<i>Triunfo Sanitation District</i>	3,003,978	2,647,663	2,788,412	2,788,412	2,848,387	2,368,884
<i>Triunfo Sanitation District - Central Administration</i>	1,199,725	1,149,272	1,093,288	920,788	913,787	910,725
Triunfo Sanitation District Total	4,203,703	3,796,935	3,881,700	3,709,200	3,762,175	3,279,609
County of Ventura						
<i>Moorpark</i>	172,914	204,257	163,398	163,398	55,077	161,794
<i>NorthCoast</i>	398,455	412,560	382,210	382,210	375,886	337,482
<i>Piru</i>	30,124	70,323	28,689	28,689	39,986	734
<i>County of Ventura - Special Projects</i>	36,314	26,192	110,505	63,102	35,776	41,908
County of Ventura Total	637,806	713,331	684,801	637,398	506,726	541,918
Ventura County Regional Energy Alliance	7,729	3,014	7,819	7,819	2,892	2,868
Miscellaneous Customers	-	11,010	-	-	5,154	15,325
Customer Total	6,969,489	6,145,182	6,460,083	6,240,180	6,101,222	5,555,375
Excluding Central Administration Revenue Sales	(1,272,445)	(1,216,120)	(1,155,652)	(983,152)	(989,614)	(978,881)
Excluding Solid Waste Revenue Sales	(129,457)	(81,546)	(75,051)	(75,051)	(53,613)	-
Total Water Wastewater Revenue Sales	\$ 5,567,586	\$ 4,847,516	\$ 5,229,380	\$ 5,181,977	\$ 5,057,994	\$ 4,576,494

[a] Estimate through June 30th; based on preliminary June year-to-date actuals.

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
MALIBU BAY CLUB

Description	Maintenance	Maintenance - Collection System	Operations	Environmental Monitoring	Total Budget
<u>Expense</u>					
Labor	40,047	1,458	57,772	11,084	110,361
Operating supplies	3,450	-	9,430	575	13,455
Lab testing	-	-	-	12,075	12,075
Sludge disposal	13,800	-	-	-	13,800
Utilities	-	-	1,200	-	1,200
Permits, licenses, fees	-	-	4,083	4,025	8,108
ISF equipment and mileage	4,230	725	7,500	500	12,955
Property insurance	-	-	7,644	-	7,644
Legal	-	-	1,150	-	1,150
Total Expenses	\$ 61,527	\$ 2,183	\$ 88,779	\$ 28,259	\$ 180,748

Annual sewer service fee [1] 180,875

Annual surplus/(deficit) 127

	<u>Reserve Fund</u>	<u>Reimbursement of Advance</u>
Beginning Balance	10,004	239,991
FY 2017 - Tax Roll Apportionment	10,004	(60,009)
Surplus - FY 2017	-	(127)
Ending Balance	\$ 20,008	\$ 179,856

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