
Central Administration3

Fiscal Year 2018 Budget Summary..... 3-1

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
CENTRAL ADMINISTRATION

Description	Actual FY 2015 Yearend	Actual FY 2016 Yearend	Adopted FY 2017 Budget	Estimated FY 2017 Yearend	Adopted FY 2018 Budget	FY17 vs. FY18 Budget Inc/(Dec)
Operating revenues:						
Revenue - sales	\$ 989,614	\$ 1,219,152	\$ 1,272,445	\$ 1,354,806	\$ 1,366,690	7% [1]
Revenue - other	8,484	11,078	-	5,448	-	0%
Reimb from outside agencies	-	-	-	-	-	0%
Total operating revenues	998,098	1,230,230	1,272,445	1,360,254	1,366,690	7%
Operating expenses:						
Salaries and employee benefits	1,885,947	1,898,981	2,545,975	2,311,238	2,382,264	-6% [2]
General administrative	257,562	208,209	162,430	708,316	358,751	121% [3]
Operating materials and supplies	50,644	22,544	98,394	23,935	79,342	-19%
Contract services - labor	155,590	184,010	-	50,869	50,000	0% [4]
Professional services	829,007	1,013,449	824,898	913,069	1,026,676	24% [5]
Facility maintenance	199,615	202,956	232,132	204,827	187,594	-19% [6]
Permit, fees & other	98,308	105,882	149,142	125,290	147,892	-1%
Total operating expenses	3,476,673	3,636,030	4,012,971	4,337,543	4,232,519	5%
Operating income(loss) before depreciation	(2,478,575)	(2,405,800)	(2,740,526)	(2,977,289)	(2,865,830)	5%
Depreciation and amortization	97,748	89,331	99,079	120,587	120,587	22%
Operating income(loss)	(2,576,323)	(2,495,132)	(2,839,605)	(3,097,876)	(2,986,417)	5%
Non-operating revenues(expenses):						
Interest and investment earnings	11,767	2,956	700	3,040	700	0%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	-	-	-	-	-	0%
Grant revenue	-	-	-	-	-	0%
Other, net	-	-	(3,288)	267	(3,288)	0%
Total non-operating revenues(expenses) before transfers	11,767	2,956	(2,588)	3,306	(2,588)	0%
Overhead cost allocation - Central Administration	2,437,387	2,934,156	2,919,268	2,919,276	2,273,864	-22% [7]
ISF fleet use	5,190	2,905	5,680	3,119	5,680	0%
Intra-department labor transfer	40,895	42,100	-	123,468	-	0%
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	-	-	-	0%
Total transfers in	2,483,471	2,979,160	2,924,948	3,045,863	2,279,544	-22%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	(8,092)	(5,617)	(6,672)	(6,603)	(6,672)	0%
Intra-department labor transfer	-	(7,931)	-	-	-	100%
Landfill processing fee transfer	-	-	-	-	-	100%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
Total transfers out	(8,092)	(13,548)	(6,672)	(6,603)	(6,672)	0%
Net transfers	2,475,379	2,965,613	2,918,276	3,039,260	2,272,872	-22%
Total non-operating revenues(expenses), net	2,487,146	2,968,568	2,915,688	3,042,567	2,270,284	-22%
Change in net assets *	\$ (89,176)	\$ 473,437	\$ 76,083	\$ (55,309)	\$ (716,133)	-1041%

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

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CENTRAL ADMINISTRATION

COMMENTS

The Central Administration Budget Segment includes the activities of 19.3 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 and recycled water system customer service, and support.
- [2] The Salaries and Employee Benefits decrease for FY2018 is primarily due to the decrease in Central Administration staffing level. The Proposed FY2018 Budget includes 19.3 FTE assigned to Central Administration. The Human Resource Technician will remain in the budget but will be unfunded for FY2018.
- [3] General administrative expenses include Board fees and reimbursements of travel expenses, as well as seminar and travel expenses associated with District employees.
- [4] During FY2018, Central Administration expects to spend \$50K on labor from temporary staffing agencies during periods of recruitment, as well as extended absences and leaves.
- [5] Budgeted Professional Services during FY2018 are primarily comprised of Mark Norris (\$258.7K), various IT Services (\$231.1K), The PRD Group (\$150K), General Counsel (\$149K), Debra West (\$52K), PARS (\$37.8K), Labor Attorneys (\$35K), and Accounting & Auditing Services (\$29K). Mark Norris, The PRD Group, and Debra West, provide services to Triunfo Sanitation District and Saticoy Sanitation District through VRSD.
- [6] FY2018 Facility Maintenance is primarily comprised of \$119.9K for the District Office building lease and \$57.9K for Utilities.
- [7] Central Administration Overhead Costs are reallocated to the operating segments (Solid Waste, Water Wastewater, and the Biosolids & Microturbine Electrical Generation Facility). Additionally, this total is increased or decreased to offset the Change in Net Assets from the FY2016 CAFR's actual Change in Net Assets (\$546,782).

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