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

Fiscal Year 2018 Budget Summary..... 6-1

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
**POST CLOSED LANDFILL MAINTENANCE**

| Description  | Actual<br>FY 2015<br>Yearend | Actual<br>FY 2016<br>Yearend | Adopted<br>FY 2017<br>Budget | Estimated<br>FY 2017<br>Yearend | Adopted<br>FY 2018<br>Budget | FY17 vs.<br>FY18<br>Budget<br>Inc/(Dec) |
|--|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|---|
| <b>Operating revenues:</b>                                     |                              |                              |                              |                                 |                              |   |
| Revenue - sales  | \$ -                         | \$ -                         | \$ -                         | \$ -                            | \$ -                         | 0%                                      |
| Revenue - other  | -                            | -                            | -                            | -                               | -                            | 0%                                      |
| Reimb from outside agencies                                    | -                            | -                            | -                            | -                               | -                            | 0%                                      |
| <b>Total operating revenues</b>                                | <b>-</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                        | <b>-</b>                     | <b>0%</b>                               |
| <b>Operating expenses:</b>                                     |                              |                              |                              |                                 |                              |   |
| Salaries and employee benefits                                 | -                            | -                            | 107,155                      | -                               | 112,284                      | 5%                                      |
| General administrative   | 1,929                        | 1,558                        | 500                          | 635                             | 1,054                        | 111%                                    |
| Operating materials and supplies                               | 218,566                      | 414,987                      | 150,175                      | 173,328                         | 155,500                      | 4%                                      |
| Contract services - labor                                      | 37,912                       | 72,295                       | 15,000                       | 8,006                           | 22,500                       | 50%                                     |
| Professional services  | 166,196                      | 644,264                      | 505,804                      | 209,663                         | 247,600                      | -51% [1]                                |
| Facility maintenance   | 77,042                       | 144,233                      | 263,650                      | 46,621                          | 132,500                      | -50% [2]                                |
| Permit, fees & other   | 59,174                       | 68,201                       | 65,100                       | 76,979                          | 75,350                       | 16%                                     |
| <b>Total operating expenses</b>                                | <b>560,819</b>               | <b>1,345,537</b>             | <b>1,107,384</b>             | <b>515,233</b>                  | <b>746,788</b>               | <b>-33%</b>                             |
| <b>Operating income(loss) before depreciation</b>              | <b>(560,819)</b>             | <b>(1,345,537)</b>           | <b>(1,107,384)</b>           | <b>(515,233)</b>                | <b>(746,788)</b>             | <b>-33%</b>                             |
| Depreciation and amortization                                  | 32,366                       | 30,502                       | 17,046                       | 17,046                          | 17,046                       | 0%                                      |
| <b>Operating income(loss)</b>                                  | <b>(593,185)</b>             | <b>(1,376,040)</b>           | <b>(1,124,430)</b>           | <b>(532,279)</b>                | <b>(763,834)</b>             | <b>-32%</b>                             |
| <b>Non-operating revenues(expenses):</b>                       |                              |                              |                              |                                 |                              |   |
| Interest and investment earnings                               | 222,852                      | 379,970                      | 200,000                      | 306,670                         | 200,000                      | 0%                                      |
| 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>222,852</b>               | <b>379,970</b>               | <b>200,000</b>               | <b>306,670</b>                  | <b>200,000</b>               | <b>0%</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                                   | 805,553                      | 1,481,706                    | 962,548                      | 597,682                         | 593,988                      | -38%                                    |
| <b>Total transfers in</b>                                      | <b>805,553</b>               | <b>1,481,706</b>             | <b>962,548</b>               | <b>597,682</b>                  | <b>593,988</b>               | <b>-38%</b>                             |
| Overhead cost allocation - Central Administration              | -                            | -                            | -                            | -                               | -                            | 0%                                      |
| ISF fleet use  | (7,724)                      | (4,158)                      | (6,642)                      | (3,987)                         | (6,642)                      | 0%                                      |
| Intra-department labor transfer                                | (205,341)                    | (102,210)                    | (31,476)                     | (63,958)                        | (23,512)                     | -25%                                    |
| Landfill processing fee transfer                               | -                            | -                            | -                            | -                               | -                            | 0%                                      |
| Provision for landfill closure/postclosure                     | -                            | -                            | -                            | -                               | -                            | 0%                                      |
| <b>Total transfers out</b>                                     | <b>(213,066)</b>             | <b>(106,367)</b>             | <b>(38,118)</b>              | <b>(67,945)</b>                 | <b>(30,154)</b>              | <b>-21%</b>                             |
| <b>Net transfers</b>   | <b>592,487</b>               | <b>1,375,338</b>             | <b>924,430</b>               | <b>529,738</b>                  | <b>563,834</b>               | <b>-39%</b>                             |
| <b>Total non-operating revenues(expenses), net</b>             | <b>815,339</b>               | <b>1,755,308</b>             | <b>1,124,430</b>             | <b>836,408</b>                  | <b>763,834</b>               | <b>-32%</b>                             |
| <b>Change in net assets</b>                                    | <b>\$ 222,154</b>            | <b>\$ 379,269</b>            | <b>\$ (0)</b>                | <b>\$ 304,129</b>               | <b>\$ -</b>                  | <b>0%</b>                               |

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
*POST CLOSED LANDFILL MAINTENANCE*

**COMMENTS**

Budgeted activities for closed landfill relate to Coastal Landfill (closed 1995), Bailard Landfill (closed 1997), Ozena Landfill (closed 1987) and 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] FY2018 Professional Services include Environmental Consultants (\$93.5K), Engineering Consultants (\$55K), Contractor Construction (\$45K), PFM for Investment Services (\$21.6K), and General Counsel (\$10K).

[2] Facility Maintenance includes Equipment Maintenance (\$80K), Equipment Rental (\$26.5K), and Utilities (\$26K).

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