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**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
**SOLID WASTE**

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)
<b>Operating revenues:</b>						
Revenue - sales	\$ 11,745,287	\$ 12,412,112	\$ 12,181,257	\$ 12,574,305	\$ 12,219,283	0% [1]
Revenue - other	175,845	174,450	170,900	182,837	171,800	1% [2]
Reimb from outside agencies	-	-	-	-	-	0%
<b>Total operating revenues</b>	<b>11,921,133</b>	<b>12,586,562</b>	<b>12,352,157</b>	<b>12,757,142</b>	<b>12,391,083</b>	<b>0%</b>
<b>Operating expenses:</b>						
Salaries and employee benefits	2,485,226	2,689,489	2,956,352	2,662,572	2,688,807	-9% [3]
General administrative	43,398	36,473	192,200	228,853	31,850	-83% [4]
Operating materials and supplies	853,472	1,045,676	864,265	760,944	820,290	-5% [5]
Contract services - labor	167,018	302,418	301,000	305,298	300,000	0%
Professional services	412,514	759,151	892,595	658,836	656,720	-26% [6]
Facility maintenance	322,475	412,890	417,310	330,300	309,810	-26% [7]
Permit, fees & other	1,062,496	1,265,248	1,158,963	1,158,963	1,202,300	4%
<b>Total operating expenses</b>	<b>5,346,599</b>	<b>6,511,345</b>	<b>6,782,685</b>	<b>6,105,767</b>	<b>6,009,777</b>	<b>-11%</b>
<b>Operating income(loss) before depreciation</b>	<b>6,574,534</b>	<b>6,075,217</b>	<b>5,569,472</b>	<b>6,651,375</b>	<b>6,381,306</b>	<b>15%</b>
Depreciation and amortization	2,019,720	1,948,473	2,675,977	2,270,472	2,270,472	-15%
<b>Operating income(loss)</b>	<b>4,554,814</b>	<b>4,126,744</b>	<b>2,893,495</b>	<b>4,380,903</b>	<b>4,110,834</b>	<b>42%</b>
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	127,702	233,657	99,000	170,382	99,000	0%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	(346,890)	(416,502)	(451,530)	(451,530)	(409,758)	-9%
Grant revenue	-	-	-	-	-	0%
Other, net	84	58	-	3	-	0%
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(219,104)</b>	<b>(182,787)</b>	<b>(352,530)</b>	<b>(281,145)</b>	<b>(310,758)</b>	<b>-12%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	5,186	2,260	2,560	353	3,060	20%
Intra-department labor transfer	126,759	123,570	19,980	58,879	20,340	2% [8]
Landfill processing fee transfer	171,776	145,376	150,880	135,972	154,100	2% [9]
Contra-post closure expenses	-	-	-	-	-	0%
<b>Total transfers in</b>	<b>303,721</b>	<b>271,206</b>	<b>173,420</b>	<b>195,204</b>	<b>177,500</b>	<b>2%</b>
Overhead cost allocation - Central Administration	(1,331,185)	(1,820,730)	(1,646,494)	(1,646,496)	(1,436,497)	-13% [10]
ISF fleet use	(1,639,401)	(1,762,239)	(1,623,783)	(1,745,627)	(1,624,283)	0%
Intra-department labor transfer	(104,263)	(217,792)	(68,788)	(161,743)	(73,825)	7%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	(1,407,536)	(1,442,183)	(1,431,392)	(1,447,736)	(1,461,940)	2% [11]
<b>Total transfers out</b>	<b>(4,482,385)</b>	<b>(5,242,944)</b>	<b>(4,770,457)</b>	<b>(5,001,603)</b>	<b>(4,596,545)</b>	<b>-4%</b>
<b>Net transfers</b>	<b>(4,178,664)</b>	<b>(4,971,739)</b>	<b>(4,597,037)</b>	<b>(4,806,399)</b>	<b>(4,419,045)</b>	<b>-4%</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(4,397,768)</b>	<b>(5,154,525)</b>	<b>(4,949,567)</b>	<b>(5,087,543)</b>	<b>(4,729,803)</b>	<b>-4%</b>
<b>Change in net assets</b>	<b>\$ 157,045</b>	<b>\$ (1,027,782)</b>	<b>\$ (2,056,072)</b>	<b>\$ (706,640)</b>	<b>\$ (618,969)</b>	<b>-70%</b>

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 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 \$12,095,140, based on the disposal of 390,400 tons of refuse. This line also includes \$124,143 from the City of Oxnard for EPG at River Ridge.
- [2] Budgeted Revenue increase is reflective of a \$900 increase in Millenium Grove revenue during FY2018.
- [3] Salaries & Employee Benefits decrease is primarily reflective of holding the Director of Operations and one Senior Engineer position vacant for FY2018. The FY2018 Budget includes 23 FTE assigned to the Solid Waste Division. The Director of Operations and one Senior Engineer position will remain in the budget but, unfunded for FY2018.
- [4] Budgeted FY2018 General Administrative expenses include \$15K for Conferences, Seminars, & Training; \$5.3K for Education Reimbursements; and \$11.6K for other general administrative expenses.
- [5] Operating Materials and Supplies include Rock & Sand, Lab Services & Supplies, Safety Supplies, Chemical Supplies & Disposal, Wastewater Transportation & Disposal, and Computer Equipment.
- [6] FY2018 Professional Services are primarily comprised of Engineering Consultants (\$200K), Environmental Consultants (\$167.5K), General Counsel (\$130K), Contractor Construction (\$70K), and Labor Attorneys (\$50K).
- [7] Facility Maintenance includes \$153.7K for Utilities, \$140K for Automotive & Equipment Rental, and \$16.1K for Automotive & Equipment Maintenance & Repair.
- [8] Intra-department Labor Transfer In is reflective of Solid Waste Division staff supporting operations in other divisions.
- [9] Landfill Processing Fee Transfer In is reflective of closure/postclosure fees transfered from the Biosolids & Microturbine Electrical Generation Facility to the Solid Waste Division when biosolids are buried in the landfill.
- [10] This decrease is attributable to a decrease in total Central Administration overhead expenses reallocated to other divisions during FY2018.
- [11] The Provision For Landfill Closure/Postclosure has increased by approximately \$30.5K to reflect the calculated per ton rate needed to reach the required closure/postclosure reserves necessary upon closure of the Toland Road Landfill.

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