
Supplemental Information10

Fiscal Year 2018 Budget:

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VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET: TEN YEAR FINANCIAL TREND
ENTERPRISE FUND

| Description | FY 2013 Actual | FY 2014 Actual | FY 2015 Actual | FY 2016 Actual | FY 2017 Estimated |
|--|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| Operating revenues: | | | | | |
| Revenue - sales | \$ 17,761,100 | \$ 19,428,644 | \$ 21,415,729 | \$ 21,149,414 | \$ 20,955,756 |
| Revenue - other | 945,210 | 607,696 | 456,575 | 346,222 | 290,976 |
| Operating Revenue Adjustments | - | - | - | - | - |
| Total operating revenues | 18,706,309 | 20,036,340 | 21,872,303 | 21,495,637 | 21,246,732 |
| Operating expenses: | | | | | |
| Salaries and employee benefits | 7,194,099 | 7,838,223 | 8,039,978 | 7,878,690 | 8,306,238 |
| General administrative | 488,368 | 415,343 | 495,050 | 421,978 | 1,112,602 |
| Operating materials and supplies | 4,176,587 | 3,806,463 | 3,680,851 | 3,267,255 | 2,353,146 |
| Contract services - labor | 352,553 | 187,737 | 395,707 | 566,164 | 364,173 |
| Professional services | 1,578,825 | 1,418,687 | 1,581,407 | 2,835,425 | 1,826,376 |
| Facility maintenance | 1,203,011 | 1,209,466 | 1,851,291 | 1,259,686 | 879,500 |
| Permit, fees & other | 1,157,655 | 1,794,183 | 1,407,009 | 1,872,692 | 1,676,243 |
| Operating Expense Adjustments | - | - | - | - | - |
| Total operating expenses | 16,151,098 | 16,670,101 | 17,451,293 | 18,101,890 | 16,518,276 |
| Operating income(loss) before depreciation | 2,555,212 | 3,366,239 | 4,421,010 | 3,393,747 | 4,728,456 |
| Depreciation and amortization | 3,535,354 | 3,529,371 | 3,776,744 | 3,813,051 | 4,102,857 |
| Operating income(loss) | (980,143) | (163,132) | 644,266 | (419,304) | 625,599 |
| Non-operating revenues(expenses): | | | | | |
| Interest and investment earnings | 40,182 | 360,061 | 367,628 | 636,112 | 501,236 |
| Gain(loss) on sales and/or disposals of assets | - | 4,832 | (12,552) | 47,883 | 1,467 |
| Debt service interest expense | (1,082,492) | (1,045,024) | (922,435) | (1,124,123) | (690,788) |
| Grant revenue | - | - | - | - | - |
| Other, net | 81,378 | 107,325 | 94,792 | 144,738 | 39,996 |
| Total non-operating revenues(expenses) before transfers | (960,932) | (572,807) | (472,568) | (295,389) | (148,090) |
| Overhead cost allocation - Central Administration | 2,400,000 | 2,400,000 | 2,437,387 | 2,934,156 | 2,919,276 |
| ISF fleet use | 2,306,494 | 2,118,485 | 2,185,256 | 2,306,178 | 2,289,662 |
| Intra-department labor transfer | 1,723,951 | 662,364 | 516,864 | 467,080 | 334,868 |
| Landfill processing fee transfer | - | 152,251 | 171,776 | 145,376 | 135,972 |
| Contra-post closure expenses | 627,423 | 996,724 | 805,553 | 1,481,706 | 587,678 |
| Total transfers in | 7,057,867 | 6,329,824 | 6,116,836 | 7,334,495 | 6,267,456 |
| Overhead cost allocation - Central Administration | (2,400,000) | (2,400,000) | (2,437,387) | (2,934,156) | (2,909,272) |
| ISF fleet use | (2,306,494) | (2,118,485) | (2,185,256) | (2,306,178) | (2,289,662) |
| Intra-department labor transfer | (1,723,951) | (662,364) | (516,864) | (467,080) | (334,868) |
| Landfill processing fee transfer | - | (152,251) | (171,776) | (145,376) | (135,972) |
| Provision for landfill closure/postclosure | (937,265) | (1,274,891) | (1,407,536) | (1,442,183) | (1,447,736) |
| Total transfers out | (7,367,710) | (6,607,991) | (6,718,819) | (7,294,973) | (7,117,510) |
| Net transfers | (309,843) | (278,167) | (601,983) | 39,522 | (850,054) |
| Total non-operating revenues(expenses), net | (1,270,775) | (850,974) | (1,074,551) | (255,867) | (998,144) |
| Change in net assets | \$ (2,250,918) | \$ (1,014,106) | \$ (430,285) | \$ (675,171) | \$ (372,545) |

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET: TEN YEAR FINANCIAL TREND
ENTERPRISE FUND

| Description | FY 2018 Budget | FY 2019 Forecast | FY 2020 Forecast | FY 2021 Forecast | FY 2022 Forecast |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Operating revenues: | | | | | |
| Revenue - sales | \$ 21,623,102 | \$ 21,826,136 | \$ 22,216,658 | \$ 22,614,991 | \$ 23,021,291 |
| Revenue - other | 307,426 | 313,362 | 319,417 | 325,593 | 331,892 |
| Operating Revenue Adjustments | - | 1,377,000 | 1,404,540 | 1,432,631 | 1,461,283 |
| Total operating revenues | 21,930,528 | 23,516,498 | 23,940,615 | 24,373,215 | 24,814,467 |
| Operating expenses: | | | | | |
| Salaries and employee benefits | 9,012,952 | 9,078,681 | 9,260,255 | 9,445,460 | 9,634,369 |
| General administrative | 603,245 | 615,310 | 627,616 | 640,169 | 652,972 |
| Operating materials and supplies | 2,730,758 | 2,785,374 | 2,841,081 | 2,897,903 | 2,955,861 |
| Contract services - labor | 374,500 | 381,990 | 389,630 | 397,422 | 405,371 |
| Professional services | 2,224,880 | 2,269,378 | 2,314,765 | 2,361,060 | 2,408,282 |
| Facility maintenance | 1,178,471 | 1,202,040 | 1,226,081 | 1,250,602 | 1,275,614 |
| Permit, fees & other | 1,688,492 | 1,722,262 | 1,756,707 | 1,791,841 | 1,827,678 |
| Operating Expense Adjustments | - | 491,687 | 412,605 | 420,874 | 478,559 |
| Total operating expenses | 17,813,298 | 18,546,721 | 18,828,740 | 19,205,332 | 19,638,706 |
| Operating income(loss) before depreciation | 4,117,229 | 4,969,776 | 5,111,875 | 5,167,883 | 5,175,761 |
| Depreciation and amortization | 4,095,296 | 4,268,680 | 4,746,191 | 4,756,208 | 4,775,494 |
| Operating income(loss) | 21,933 | 701,096 | 365,684 | 411,675 | 400,266 |
| Non-operating revenues(expenses): | | | | | |
| Interest and investment earnings | 306,700 | 310,834 | 315,031 | 319,291 | 323,616 |
| Gain(loss) on sales and/or disposals of assets | - | - | - | - | - |
| Debt service interest expense | (629,409) | (691,868) | (744,878) | (656,693) | (650,232) |
| Grant revenue | - | - | - | - | - |
| Other, net | 104,078 | 110,265 | 106,130 | 101,881 | 27,504 |
| Total non-operating revenues(expenses) before transfers | (218,631) | (270,768) | (323,718) | (235,521) | (299,112) |
| Overhead cost allocation - Central Administration | 2,273,864 | 2,208,375 | 2,855,065 | 2,911,451 | 2,969,018 |
| ISF fleet use | 2,117,704 | 2,160,058 | 2,203,259 | 2,247,324 | 2,292,271 |
| Intra-department labor transfer | 150,387 | 153,395 | 156,463 | 159,592 | 162,784 |
| Landfill processing fee transfer | 154,100 | 157,182 | 160,326 | 163,532 | 166,803 |
| Contra-post closure expenses | 583,984 | 562,904 | 576,041 | 589,462 | 613,175 |
| Total transfers in | 5,280,039 | 5,241,914 | 5,951,154 | 6,071,361 | 6,204,051 |
| Overhead cost allocation - Central Administration | (2,273,864) | (2,459,431) | (3,107,267) | (3,168,701) | (3,231,418) |
| ISF fleet use | (2,117,704) | (2,158,009) | (2,201,170) | (2,245,193) | (2,290,097) |
| Intra-department labor transfer | (150,387) | (153,395) | (156,463) | (159,592) | (162,784) |
| Landfill processing fee transfer | (154,100) | (157,182) | (160,326) | (163,532) | (166,803) |
| Provision for landfill closure/postclosure | (1,461,940) | (846,825) | (877,886) | (909,904) | (942,910) |
| Total transfers out | (6,157,995) | (5,774,842) | (6,503,111) | (6,646,923) | (6,794,011) |
| Net transfers | (877,956) | (532,929) | (551,957) | (575,562) | (589,961) |
| Total non-operating revenues(expenses), net | (1,096,587) | (803,697) | (875,675) | (811,082) | (889,073) |
| Change in net assets | \$ (1,074,654) | \$ (102,601) | \$ (509,991) | \$ (399,407) | \$ (488,806) |

[1] Operating revenues increase annually based on the following schedule: Solid Waste - 2%, Water Wastewater - 2%. Central Administration - 2%.

[2] Operating expenses increase annually by 2%.

[3] Depreciation and amortization increases annually based on the Five-year capital plan.

[4] Interest and investment earnings increase annually by 2%.

[5] Debt service is based on the individual loan payment schedules. It also includes the projected \$10 M debt issuance in FY19 & FY22.

[6] Five-year capital plan not included in the change in net assets.

[7] Revenue adjustment assumes additional 150 tons/day.

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
CONSOLIDATED - RESERVE ANALYSIS

| Description | Actual FY 2015 Yearend | Actual FY 2016 Yearend | Adopted FY 2017 Budget | Estimated FY 2017 Yearend | Adopted FY 2018 Budget | FY 2018 Minimum Reserve Level Policy | Over (Under) Minimum Requirement |
|---|------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|---|--|
| RESERVE LEVEL BALANCE: | | | | | | | |
| Beginning cash, cash equiv. & investments: | \$ 37,277,422 | \$ 36,073,711 | \$ 37,695,689 | \$ 40,681,107 | \$ 39,736,557 | | |
| Change in net assets on a cash basis ¹ | (1,203,711) | 4,607,397 | (4,543,764) | (944,551) | (3,477,796) | | |
| Ending cash, cash equiv. & investments: | \$ 36,073,711 | \$ 40,681,107 | \$ 33,151,926 | \$ 39,736,557 | \$ 36,258,761 | | |
| RESERVE LEVELS: | | | | | | | |
| Restricted reserves: | | | | | | | |
| Closure/Postclosure financial assurance req. | | | | | | | |
| Bailard Post Closure | 4,927,070 | 5,115,998 | 5,162,612 | 5,050,986 | 5,162,612 | 5,162,612 | - |
| Coastal Post Closure | 3,565,334 | 3,702,047 | 3,722,786 | 3,642,291 | 3,722,786 | 3,722,786 | - |
| Toland Road Closure/Post Closure | 9,918,961 | 11,563,297 | 12,342,580 | 12,342,580 | 13,042,183 | 13,042,183 | - |
| Closed landfill maintenance/Other reserves | 1,085,223 | 939,352 | 919,260 | 997,260 | 929,264 | 929,264 | - |
| Total restricted reserves | 19,496,588 | 21,320,694 | 22,147,238 | 22,033,117 | 22,856,845 | 22,856,845 | - |
| Committed reserves: | | | | | | | |
| Closure and Postclosure Funds | | | | | | | |
| Bailard Post Closure ² | 4,536,701 | 4,710,661 | - | 894,785 | - | - | - |
| Coastal Post Closure ² | 3,187,157 | 3,309,369 | - | 645,234 | - | - | - |
| Toland Road Closure/Post Closure | 1,202,697 | 219,305 | - | - | - | - | - |
| CERCLA | 45,225 | 45,225 | - | 45,225 | 45,225 | 45,225 | - |
| Total committed reserves | 8,971,780 | 8,284,560 | - | 1,585,244 | 45,225 | 45,225 | - |
| Assigned reserves: | | | | | | | |
| Capital improvement funds ³ | 7,605,342 | 3,977,000 | 10,804,340 | 4,362,613 | 1,337,973 | 1,337,973 | - |
| Insurance fund | - | 669,144 | - | 331,481 | 375,107 | 375,107 | - |
| Operating funds - operating expenses ⁴ | 0 | 3,640,473 | 200,347 | 8,001,523 | 8,000,421 | 4,266,628 | 3,733,793 |
| Operating funds - 1 yr. debt service obligation | - | 2,789,236 | - | 3,422,580 | 3,643,190 | 3,643,190 | - |
| Total assigned reserves | 7,605,342 | 11,075,853 | 11,004,688 | 16,118,196 | 13,356,691 | 9,622,898 | 3,733,793 |
| Total reserve level | 36,073,710 | 40,681,107 | 33,151,926 | 39,736,557 | 36,258,761 | 32,524,968 | 3,733,793 |
| Ending cash, cash equiv. & investments | \$ 36,073,710 | \$ 40,681,107 | \$ 33,151,926 | \$ 39,736,557 | \$ 36,258,761 | \$ 32,524,968 | \$ 3,733,793 |

NOTES:

[1] Change in net assets on a cash basis reflects adjustments made to exclude non-cash items such as depreciation & amortization expense, as well as to include additional cash outflows such as principal payments on debt service. The District acquired a \$10 million loan in FY 2016 to fund the Toland Landfill Phase 4A capital project.

[2] Committed reserves represent Board approved levels in order to maintain the CERCLA fund. In addition, postclosure reserves are held for both the Bailard and the Coastal landfill in excess of assigned reserves.

[3] Capital improvement reserves needed to fund next fiscal year's capital projects, outlined in the 5-year Capital Improvement Plan table; FY2019 capital projects. The projected amount for FY2019 is approximately \$10.4 million which will be partially funded by a \$9.1 million loan.

[4] Operating funds-operating expenses represents the District's operating obligations; ranging from a minimum of three months to a maximum of six months. Fiscal year 2018 represents six months of operating expenses.

[5] Operating funds-operating expense reserve policy ranges from a minimum three month to a maximum six month requirement. The District is able to fund approximately six months of operating expenses for FY 2018.

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET: FIVE-YEAR FORECAST
CONSOLIDATED - RESERVE ANALYSIS

| Description | FY 2018 Estimated | FY 2019 Forecast | FY 2020 Forecast | FY 2021 Forecast | FY 2022 Forecast |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>RESERVE LEVEL BALANCE:</u> | | | | | |
| Beginning cash, cash equiv. & investments: | \$ 39,736,557 | \$ 36,258,761 | \$ 35,934,084 | \$ 36,042,133 | \$ 34,912,309 |
| Change in net assets on a cash basis ¹ | (3,477,796) | (324,676) | 108,048 | (1,129,823) | 1,870,496 |
| Ending cash, cash equiv. & investments: | \$ 36,258,761 | \$ 35,934,084 | \$ 36,042,133 | \$ 34,912,309 | \$ 36,782,805 |
| <u>RESERVE LEVELS:</u> | | | | | |
| Restricted reserves: | | | | | |
| Closure/Postclosure financial assurance req. | | | | | |
| Bailard Post Closure | 5,162,612 | 5,276,706 | 5,393,321 | 5,512,514 | 5,634,340 |
| Coastal Post Closure | 3,722,786 | 3,805,060 | 3,889,151 | 3,975,102 | 4,062,951 |
| Toland Road Closure/Post Closure | 13,042,183 | 13,889,008 | 14,766,894 | 15,676,798 | 16,619,708 |
| Closed landfill maintenance/Other reserves | 929,264 | 897,264 | 907,268 | 917,272 | 842,272 |
| Total restricted reserves | 22,856,845 | 23,868,038 | 24,956,634 | 26,081,686 | 27,159,271 |
| Committed reserves: | | | | | |
| Closure and Postclosure Funds | | | | | |
| Bailard Post Closure ² | - | - | - | - | - |
| Coastal Post Closure ² | - | - | - | - | - |
| Toland Road Closure/Post Closure | - | - | - | - | - |
| CERCLA | 45,225 | 45,225 | 45,225 | 45,225 | 45,225 |
| Total committed reserves | 45,225 | 45,225 | 45,225 | 45,225 | 45,225 |
| Assigned reserves: | | | | | |
| Capital improvement funds ³ | 1,337,973 | 741,677 | 2,030,266 | - | 3,180,829 |
| Insurance fund | 375,107 | 465,332 | 466,657 | 469,482 | 501,607 |
| Operating funds - operating expenses ⁴ | 8,000,421 | 6,866,436 | 4,291,789 | 4,064,354 | 1,742,962 |
| Operating funds - 1 yr. debt service obligation ⁴ | 3,643,190 | 3,947,376 | 4,251,562 | 4,251,562 | 4,152,911 |
| Total assigned reserves | 13,356,691 | 12,020,821 | 11,040,274 | 8,785,398 | 9,578,309 |
| Total reserve level | 36,258,761 | 35,934,084 | 36,042,133 | 34,912,309 | 36,782,805 |
| Ending cash, cash equiv. & investments | \$ 36,258,761 | \$ 35,934,084 | \$ 36,042,133 | \$ 34,912,309 | \$ 36,782,805 |

NOTES:

[1] Change in net assets on a cash basis reflects adjustments made to exclude non-cash items such as depreciation & amortization expense, as well as to include additional cash outflows such as principal payments on debt service. The FY2019 and FY2022 Forecast includes a \$9.1 million and \$5.6 million loan, respectively, to fund the Toland Landfill Phase 4B and 4C capital projects, as well as the Landfill Gas Collection System expansion. FY2019 through FY2022 includes 150 additional daily tons.

[2] Committed reserves represent Board approved levels in order to maintain the CERCLA fund. In addition, postclosure reserves are held for both the Bailard and the Coastal landfill in excess of assigned reserves.

[3] Capital improvement reserves needed to fund next fiscal year's capital projects, outlined in the 5-year Capital Improvement Plan table. The projected amount for FY2019 and FY2022 is projected to be funded by a \$9.1 million and \$5.6 million loan, respectively.

[4] Operating funds-operating expenses represents the District's operating obligations; ranging from a minimum of three months to a maximum of six months per current reserve policy. Beginning FY2020 through FY2022 the District is not able to meet the reserve minimum.

VENTURA REGIONAL SANITATION DISTRICT
DEBT SERVICE
FISCAL YEAR 2018

OUTSTANDING DEBT SERVICE SUMMARY

| | Biosolids - 1 <i>Loan #07-031</i> | Biosolids - 2 <i>Loan #08-077</i> | Solid Waste <i>Loan #06-080</i> | Water/Wastewater <i>Loan #07-007</i> | Solid Waste <i>Loan #10-017</i> | Solid Waste <i>Loan #16-01</i> | Combined Loan Amount |
|---|---|---|---|--|---|--|---------------------------------------|
| Original Loan Amount | \$3,980,887 | \$6,037,415 | \$3,491,504 | \$1,825,000 | \$3,709,711 | \$10,068,000 | \$29,112,517 |
| Interest Rate | 2.12% | 2.27% | 1.99% | 2.71% | 2.87% | 2.94% | n/a |
| Due Dates | Jun and Dec | May and Nov | Jun and Dec | Oct and Apr | Jun and Dec | Jul and Jan | n/a |
| Lender | [1] | [1] | [1] | [3] | [1] | [1] | |
| Assignee | [2] | [2] | [2] | [4] | [2] | [2] | |
| Balance Due as of June 30, 2017 | \$3,176,600 | \$5,054,383 | \$2,657,125 | \$1,670,522 | \$3,218,351 | \$9,357,039 | \$25,134,020 |
| Principal Payment through June 30, 2018 | \$550,500 | \$674,092 | \$570,182 | \$147,553 | \$339,437 | \$732,017 | \$3,013,781 |
| Interest Payment through June 30, 2018 | \$64,442 | \$110,931 | \$50,054 | \$44,278 | \$89,948 | \$269,756 | \$629,409 |
| Balance Due as of June 30, 2018 | \$2,626,100 | \$4,380,291 | \$2,086,943 | \$1,522,969 | \$2,878,914 | \$8,625,022 | \$22,120,239 |

Notes:

[1] Lender: Banc of America Public Capital Corporation

[2] Assignee: not assigned

[3] Lender: BBVA Compass Bank

[4] Assignee: not assigned

Additional Information

| | | |
|----------------------------|--------------------|--|
| <u>Loan #07-031</u> | Description: | Acquire and construct the Biosolids drying facility |
| | Term: | January 2016 - December 2022 |
| <u>Loan #08-077</u> | Description: | Purchase and construction of microturbines and Biosolids drying facility |
| | Term: | January 2016 - December 2024 |
| <u>Loan #06-080</u> | Description: | Construction of Toland Road Landfill liner |
| | Term: | January 2016 - December 2021 |
| <u>Loan #07-007</u> | Description: | Malibu Bay Club Onsite Wastewater Treatment System |
| | Source of Funding: | Assessment District |
| | Term: | June 2016 - April 2027 |
| <u>Loan #10-017</u> | Description: | Construction of Toland Road Landfill liner Phase 3B |
| | Term: | January 2016 - December 2025 |
| <u>Loan #16-01</u> | Description: | Implementation/Construction of Toland Road Landfill liner Phase 4 |
| | Term: | January 2016 - January 2028 |

**VENTURA REGIONAL SANITATION DISTRICT
HOURLY RATES
JULY 1, 2017 THROUGH JUNE 30, 2018**

| | | FY 2017 | | FY 2018 | |
|--------------------------------------|---|---------------|-----------|---------------|-----------|
| <u>CENTRAL ADMINISTRATION</u> | | | | | |
| Div. | Title | Hourly | OT | Hourly | OT |
| CA | Office Assistant | \$56 | \$84 | \$57 | \$86 |
| CA | Administrative Assistant | \$56 | \$84 | \$57 | \$86 |
| CA | Human Resources Technician | \$56 | \$84 | \$57 | \$86 |
| CA | Fiscal Assistant | \$67 | \$101 | \$68 | \$103 |
| CA | Executive Assistant | \$78 | \$117 | \$80 | \$119 |
| CA | Human Resources Analyst | \$89 | \$134 | n/a | n/a |
| CA | Human Resources Administrator | \$89 | \$134 | \$91 | \$136 |
| CA | Human Resources Manager | n/a | n/a | \$91 | \$136 |
| CA | Management Analyst | \$97 | \$146 | \$99 | \$148 |
| CA | Accountant | \$97 | \$146 | \$99 | \$148 |
| CA | Senior Accountant | \$97 | \$146 | \$99 | \$148 |
| CA | Senior Management Analyst | \$97 | \$146 | \$99 | \$148 |
| CA | Director of Finance | \$154 | \$231 | \$157 | \$236 |
| CA | General Manager | \$188 | \$282 | \$192 | \$288 |
| <u>OPERATIONS</u> | | | | | |
| Div. | Title | Hourly | OT | Hourly | OT |
| WWW | Office Assistant | \$56 | \$84 | \$57 | \$86 |
| WWW | Administrative Assistant | \$56 | \$84 | \$57 | \$86 |
| WWW | W/WW Helper | \$55 | \$83 | \$56 | \$84 |
| WWW | W/WW Worker | \$81 | \$122 | \$83 | \$124 |
| WWW | Construction Specialist | \$97 | \$146 | \$99 | \$148 |
| WWW | Electrical/Mechanical Worker | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Operator in Training | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Operator I | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Operator II | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Operator III | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Operator IV | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Operator V | \$104 | \$156 | \$106 | \$159 |
| WWW | W/WW Treatment Plant Operator | \$104 | \$156 | n/a | n/a |
| WWW | Environmental Resource Analyst | \$112 | \$168 | \$114 | \$171 |
| WWW | Instrumentation Technician | \$114 | \$171 | \$116 | \$174 |
| WWW | Electrical & Instrumentation Control Supervisor | n/a | n/a | \$118 | \$177 |
| WWW | W/WW Operations Supervisor | \$116 | \$174 | \$118 | \$177 |
| WWW | W/WW Operations Superintendent | \$131 | \$197 | \$134 | \$200 |
| SW | Solid Waste Worker | \$79 | \$119 | \$81 | \$121 |
| SW | Solid Waste Equipment Operator | \$104 | \$156 | \$106 | \$159 |
| SW | Senior Solid Waste Equipment Operator | \$104 | \$156 | \$106 | \$159 |
| SW | Engineering Technician | \$107 | \$161 | \$109 | \$164 |
| SW | Solid Waste Operations Supervisor | \$113 | \$170 | \$115 | \$173 |
| SW | Engineer | n/a | n/a | \$118 | \$177 |
| SW | Senior Engineer | n/a | n/a | \$118 | \$177 |
| SW | Senior Engineering Technician | \$116 | \$174 | \$118 | \$177 |
| SW | Director of Operations | \$154 | \$231 | \$157 | \$236 |

- EMERGENCY CALL OUTS ARE PER PERSON, PORTAL TO PORTAL (3 HOUR MINIMUM).
- OBSERVED VRSD HOLIDAYS WILL BE CHARGED AT DOUBLE TIME (3 HOUR MINIMUM).
- OVERHEAD RATES APPLIED, AS FOLLOWS:

All Other Services: 15%

**VENTURA REGIONAL SANITATION DISTRICT
EQUIPMENT & SUPPLY (CONSUMABLE) RATES
JULY 1, 2017 THROUGH JUNE 30, 2018**

| EQUIPMENT | CHARGE | | | | | |
|--|--------|----------|------|-------|------|-------|
| | Mile | Use | Hour | Day | Week | Month |
| Air Compressor | | | | \$100 | | |
| Airless Sprayer Epic 660E | | | | \$35 | | |
| Bulldog Nozzle | | \$25 | | | | |
| Chlorine Residuals, Field Tests | | \$4 | | | | |
| Coatings & Linings - Hand Tools | | | | \$20 | | |
| Coatings & Linings - Power Tools (includes Hand Tools rate) | | | | \$50 | | |
| Compressor, Air | | | | \$100 | | |
| Computer, Laptop | | | | \$50 | | |
| Concrete Mixer | | | | \$50 | | |
| Confined Space Tripod/Harness System w/air blower | | | | \$50 | | |
| Debris Catcher | | | | \$25 | | |
| Digital Manometer | | \$1 | | | | |
| Epoxy Injection Machine | | | | \$310 | | |
| Fleet Vehicle Use (mileage) | \$1 | | | | | |
| Fuel Filtering System | | | | \$55 | | |
| Gas Analyzer (GEM) | | | | | | \$228 |
| Gas Scope (meter) | | \$20 | | | | |
| Generator - 2kw | | | | \$25 | | |
| Generator - 5kw | | | | \$25 | | |
| Generator - 70kw | | | | \$100 | | |
| Grunfos Control Box | | \$15 | | | | |
| Laptop computer | | | | \$50 | | |
| Laser Alignment Equipment | | | | \$75 | | |
| Lateral Camera (use = each lateral) | | \$100 | | | | |
| Load Bank | | | | \$45 | | |
| Locator (or metal detector) | | | | \$25 | | |
| Manhole Rehab Equipment = \$65/vertical foot | | \$65/vft | | | | |
| Metal Detector (Locator) | | | | \$25 | | |
| Meter - Electrical Conductivity | | \$5 | | | | |
| Meter - QED Flow Cell Meter | | \$20 | | | | |
| Mule (ATV) | | | | | | \$280 |
| Oil System | | | | \$40 | | |
| Peristolic Pump | | \$20 | | | | |
| pH, Field Tests | | \$5 | | | | |
| Polymixer | | | | | | \$130 |
| Portable Hydorrodder | | | | \$375 | | |
| Portable Welder | | | | \$20 | | |
| Pressure Washer | | | \$5 | \$40 | | |
| Pressure Washer - High Pressure/Hot Water | | | | \$55 | | |

**VENTURA REGIONAL SANITATION DISTRICT
EQUIPMENT & SUPPLY (CONSUMABLE) RATES (continued)
JULY 1, 2017 THROUGH JUNE 30, 2018**

| EQUIPMENT | CHARGE | | | | | |
|--|--------|------|------|------------|-------|---------|
| | Mile | Use | Hour | Day | Week | Month |
| Pulse Air System | | | | \$55 | | |
| Pump - 3" Pump | | | | \$40 | | |
| Pump - 4" Godwin | | | | \$100 | \$560 | \$2,250 |
| Pump - 4" Trailer-Mounted Pump | | | | \$60 | \$336 | \$1,350 |
| Pump - Dewatering Pump (Potable) | | | | \$50 | \$150 | \$400 |
| Pump - Diaphragm Pump | | | | \$100 | \$560 | \$2,250 |
| Pump - King Pump | | | | \$100 | \$560 | \$2,250 |
| Pump - Trash Pump, 6" | | | | \$100 | \$560 | \$2,250 |
| Pumper Trailer | | | | \$50 | | |
| Push Camera | | | | \$75 | | |
| Root Saw or Chain Scraper | | | | \$25 | | |
| Sampler - Automatic (ISCO) | | \$30 | | | | |
| Sandblaster | | | | \$45 | | |
| Spec. Small Tools & Equip (includes Gas Tech, Fluke meter, etc) | | | | \$30-\$130 | | |
| Sprayer, Airless and Manhole | | | | \$100 | | |
| Sprayer, Extreme Airless | | | | \$250 | | |
| Test Bench, Water (Ford) | | | | | | \$250 |
| Traffic Control Items (cones/signs) | | | | \$30 | | |
| Vactor with Chase Truck (for traffic control) * | | | \$75 | \$550 | | |
| Vactor without Chase Truck * | | | \$62 | \$500 | | |
| Vacuum Truck * | | | | \$300 | | |
| Vehicle - MULE (all terrain vehicle) | | | | | | \$280 |
| Vehicle - Standby Truck w/crane, pump, & tank | | \$25 | | | | |
| Vehicle or Forklift | | | | \$25 | | |
| Vehicle #2106 (Assigned to TSD) | | | | | | \$578 |
| Vehicle #2107 (Assigned to TSD) | | | | | | \$600 |
| Vehicle #2122 (Assigned to TSD) | | | | | | \$1,000 |
| Vehicle #2131 (Assigned to TSD) | | | | | | \$620 |
| Video Inspection Vehicle (TV Van) * | | | | \$300 | | |
| Water line depth sounder | | \$2 | | | | |
| Water Trailer (250 Tank) | | | | \$60 | | |
| Well Control Box (pump controller-QED) | | \$10 | | | | |

* Hourly/Daily rate does not include fuel surcharge.

| SUPPLY (CONSUMABLE) | CHARGE | | | | | |
|---|--------|------|------|-----|------|-------|
| | Mile | Use | Hour | Day | Week | Month |
| Bailers & Disposable supplies (filters) | | \$15 | | | | |
| Consumables | | | | \$3 | | |
| Float Switch | | \$53 | | | | |
| Float Weight | | \$10 | | | | |

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
SEMINARS, LODGING & TRAVEL

| Program | Account | Description | Cost |
|---|---------------------------|--|------------------|
| CENTRAL ADMINISTRATION | | | |
| Administration | | | |
| | 25 - 100 - 52030 - 100100 | Mileage | 1,500 |
| | 25 - 100 - 52035 - 100100 | GFOA Conference & Seminar | 1,500 |
| | 25 - 100 - 52035 - 100100 | CSDA Board Sec'y Clerk Certificate Program | 1,200 |
| | | Project Total | \$ 4,200 |
| Administration - Human Resources | | | |
| | 25 - 100 - 52035 - 100104 | HR Training & Seminars | 5,100 |
| | 25 - 100 - 52035 - 100104 | Textbooks & Tuition; Classes/Seminars | 5,250 |
| | | Project Total | \$ 10,350 |
| Administration - Triunfo Sanitation District | | | |
| | 25 - 110 - 52035 - 121100 | District Manager Conference | 1,500 |
| | | Project Total | \$ 1,500 |
| | | Total Central Administration Seminars, Lodging & Travel | \$ 16,050 |
| WATER/WASTEWATER | | | |
| Administration - Water Wastewater | | | |
| | 20 - 270 - 52035 - 200100 | Mileage/Seminar/Travel | 8,160 |
| | | Project Total | \$ 8,160 |
| Administration - Water Wastewater Training | | | |
| | 20 - 270 - 52035 - 200103 | Textbook & Tuition; Classes/Seminars; Cert Ed | 42,840 |
| | 20 - 270 - 52035 - 200103 | InduSoft Training in Austin, TX | 6,120 |
| | | Project Total | \$ 48,960 |
| | | Total Water/Wastewater Seminars, Lodging & Travel | \$ 57,120 |
| SOLID WASTE DIVISION | | | |
| Safety - Solid Waste | | | |
| | 25 - 470 - 52030 - 400100 | Mileage | 250 |
| | 25 - 470 - 52035 - 400100 | Conferences, Seminars, Training | 15,000 |
| | | Project Total | \$ 15,250 |
| | | Total Solid Waste Seminars, Lodging & Travel | \$ 15,250 |
| | | Total District Seminars, Lodging & Travel | \$ 88,420 |

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
BOARD MEMBER FEES & EXPENSES

| Program | Account | Description | Cost |
|--------------------------------------|---------------------------|---|-------------------|
| <i>CENTRAL ADMINISTRATION</i> | | | |
| Board Member Fees | | | |
| | 25 - 100 - 52000 - 100100 | 24 Days of Service CASA | 4,464 |
| | 25 - 100 - 52000 - 100100 | 9 Members x 12 Committee Meetings | 20,088 |
| | 25 - 100 - 52000 - 100100 | 9 Members Regular Meetings | 36,828 |
| | | Project Total | \$ 61,380 |
| Board Member Expenses | | | |
| | 25 - 100 - 52001 - 100100 | Board Refreshments | 286 |
| | 25 - 100 - 52001 - 100100 | Mileage | 5,000 |
| | 25 - 100 - 52001 - 100100 | Registration (CASA) | 9,000 |
| | 25 - 100 - 52001 - 100100 | Lodging (CASA) | 18,225 |
| | 25 - 100 - 52001 - 100100 | Washington DC CASA (1 board member) | 4,000 |
| | 25 - 100 - 52001 - 100100 | Sacramento CASA (1 board member) | 2,000 |
| | 25 - 100 - 52001 - 100100 | Per Diem | 5,000 |
| | | Project Total | \$ 43,511 |
| | | Total Board Member Fees & Expenses | \$ 104,891 |

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
LEGAL

| Program | Account | Description | Cost |
|--|---------------------------|--|-------------------|
| <i>CENTRAL ADMINISTRATION</i> | | | |
| Administration | | | |
| | 25 - 100 - 52070 - 100100 | General Counsel | 144,000 |
| | | Project Total | \$ 144,000 |
| Administration - Human Resources | | | |
| | 25 - 150 - 52070 - 100104 | General Counsel | 5,000 |
| | 25 - 150 - 52070 - 100104 | Labor Attorneys | 30,000 |
| | 25 - 150 - 52070 - 100104 | Labor Attorneys (MOU Issues/Reopener) | 5,000 |
| | 25 - 150 - 52070 - 100104 | Miscellaneous Investigations | 20,000 |
| | | Project Total | \$ 60,000 |
| | | Total Central Administration Legal Expenses | \$ 204,000 |
| <i>WATER/WASTEWATER</i> | | | |
| Administration - Water Wastewater | | | |
| | 25 - 270 - 52070 - 200100 | General Counsel | 10,000 |
| | 25 - 270 - 52070 - 200100 | Labor Attorneys | 10,000 |
| | | Project Total | \$ 20,000 |
| Operations - Malibu Bay Club | | | |
| | 25 - 210 - 52070 - 209300 | General Counsel | 10,000 |
| | | Project Total | \$ 10,000 |
| | | Total Water/Wastewater Legal Expenses | \$ 30,000 |
| <i>SOLID WASTE</i> | | | |
| Administration - Solid Waste | | | |
| | 25 - 470 - 52070 - 400100 | General Counsel | 130,000 |
| | 25 - 470 - 52070 - 400100 | Labor Attorneys | 50,000 |
| | | Project Total | \$ 180,000 |
| Coastal Landfill Maintenance | | | |
| | 25 - 452 - 52070 - 400800 | General Counsel | 5,000 |
| | | Project Total | \$ 5,000 |
| Bailard Landfill Maintenance | | | |
| | 25 - 452 - 52070 - 400802 | General Counsel | 5,000 |
| | | Project Total | \$ 5,000 |
| | | Total Solid Waste Legal Expenses | \$ 190,000 |
| | | Total District Legal Expenses | \$ 424,000 |

| | |
|------------------------------|------------------|
| General Counsel | \$309,000 |
| Labor Attorneys | \$95,000 |
| Miscellaneous Investigations | \$20,000 |
| | \$424,000 |

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
SALARIES AND EMPLOYEE BENEFITS SCHEDULE

| Description | Central Admin | Water Wastewater Division | Solid Waste Division [1] | Biosolids Division | Internal Service Fund | District Total |
|---|--------------------------|--|-------------------------------------|-------------------------------|--------------------------------------|---------------------------|
| Wages - Regular | \$ 1,341,481 | \$ 1,809,406 | \$ 1,356,505 | \$ - | \$ 138,681 | \$ 4,646,073 |
| Wages - Holiday Leave | 120,390 | 172,434 | 135,362 | - | 14,310 | 442,496 |
| Wages - CAL | 236,737 | 323,175 | 250,135 | - | 27,722 | 837,769 |
| Wages - Overtime | - | 20,911 | 144,930 | - | - | 165,841 |
| Wages - Standby | - | 29,328 | - | - | - | 29,328 |
| Allowance/Incentives | 5,625 | - | - | - | - | 5,625 |
| | 1,704,233 | 2,355,254 | 1,886,932 | - | 180,713 | 6,127,132 |
| FICA/Medicare | 119,508 | 176,423 | 131,453 | - | 13,713 | 441,097 |
| Unemployment Insurance | 4,561 | 7,400 | 5,439 | - | 518 | 17,918 |
| State Disability Insurance | 13,521 | 20,682 | 15,226 | - | 1,613 | 51,042 |
| Worker's Comp Expense | 7,567 | 115,629 | 101,051 | - | 15,582 | 239,829 |
| | 145,157 | 320,134 | 253,169 | - | 31,426 | 749,886 |
| Medical Insurance | 130,188 | 208,986 | 150,912 | - | 14,244 | 504,330 |
| Dental Insurance | - | - | - | - | - | - |
| Life Insurance | 486 | 780 | 537 | - | 51 | 1,854 |
| Employee Assistance Program | 549 | 882 | 607 | - | 58 | 2,096 |
| CalPers Mandated Medical | 45,144 | 72,468 | 49,896 | - | 4,752 | 172,260 |
| | 176,367 | 283,116 | 201,952 | - | 19,105 | 680,540 |
| VCERA | 315,749 | 416,101 | 320,291 | - | 32,603 | 1,084,744 |
| PARS | 69,024 | 126,797 | 106,113 | - | 13,843 | 315,777 |
| OPEB | 29,526 | 47,397 | 32,634 | - | 3,108 | 112,665 |
| | 414,299 | 590,295 | 459,038 | - | 49,554 | 1,513,186 |
| Workers' Comp Dividend | (40,000) | - | - | - | - | (40,000) |
| Workers' Comp Retro Adjustment | (17,792) | - | - | - | - | (17,792) |
| | (57,792) | - | - | - | - | (57,792) |
| Total Salaries & Employee Benefits | \$ 2,382,264 | \$ 3,548,799 | \$ 2,801,091 | \$ - | \$ 280,798 | \$ 9,012,952 |

[1] Includes \$112,284 in salaries and employee benefits allocated to Post Closed Landfill maintenance.

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