
Vehicles & Heavy Equipment - ISF8

Fiscal Year 2018 Budget Summary..... 8-1

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2018 BUDGET SUMMARY
VEHICLES & HEAVY EQUIPMENT - ISF

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	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Revenue - other	356	173	-	-	-	0%
Reimb from outside agencies	-	-	-	-	-	0%
Total operating revenues	356	173	-	-	-	0%
Operating expenses:						
Salaries and employee benefits	164,553	155,880	266,240	305,711	280,798	5% [1]
General administrative	85,341	95,326	88,652	99,283	88,652	0%
Operating materials and supplies	460,339	374,244	660,596	391,854	463,000	-30% [2]
Contract services - labor	-	-	-	-	-	0%
Professional services	1,667	-	1,000	-	1,000	0%
Facility maintenance	647,669	362,752	666,350	189,644	453,815	-32% [3]
Permit, fees & other	1,983	2,169	238	805	1,300	446%
Total operating expenses	1,361,552	990,372	1,683,076	987,297	1,288,565	-23%
Operating income(loss) before depreciation	(1,361,196)	(990,199)	(1,683,076)	(987,297)	(1,288,565)	-23%
Depreciation and amortization	485,397	588,458	532,179	533,401	525,840	-1%
Operating income(loss)	(1,846,594)	(1,578,657)	(2,215,255)	(1,520,698)	(1,814,405)	-18%
Non-operating revenues(expenses):						
Interest and investment earnings	864	4,290	1,600	5,097	1,600	0%
Gain(loss) on sales and/or disposals of assets	(12,552)	47,883	-	1,467	-	0%
Debt service interest expense	-	-	-	-	-	0%
Grant revenue	-	-	-	-	-	0%
Other, net	17	-	-	-	-	0%
Total non-operating revenues(expenses) before transfers	(11,671)	52,173	1,600	6,564	1,600	0%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	2,147,906	2,266,233	2,100,346	2,266,233	2,100,346	0%
Intra-department labor transfer	-	-	16,000	-	21,000	31%
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	-	-	-	0%
Total transfers in	2,147,906	2,266,233	2,116,346	2,266,233	2,121,346	0%
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	(56)	(10)	-	-	-	0%
Intra-department labor transfer	(82,473)	(69,415)	(32,108)	(78,773)	(32,710)	2%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
Total transfers out	(82,529)	(69,425)	(32,108)	(78,773)	(32,710)	2%
Net transfers	2,065,377	2,196,808	2,084,238	2,187,461	2,088,636	0%
Total non-operating revenues(expenses), net	2,053,707	2,248,981	2,085,838	2,194,025	2,090,236	0%
Change in net assets	\$ 207,113	\$ 670,324	\$ (129,417)	\$ 673,327	\$ 275,831	-313%

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COMMENTS

All VRSD on-road equipment, landfill heavy equipment, and certain pieces of specialized equipment and machinery, are purchased and maintained through the Fleet Maintenance Budget Division. This division is commonly referred to as the VRSD Internal Service Fund (ISF).

ISF activities are funded through internal transfers from VRSD operating divisions (Central Administration, Water & Wastewater, Solid Waste, and Biosolids & Microturbine Electrical Generation Facility). Internal transfers are not considered operating revenue. Activity between the divisions is identified in the non-operating revenue/expense sections of the budget summary pages.

[1] The FY2018 Budget includes salary and benefits for 1 Fleet Mechanic & Maintenance Supervisor and 1 Solid Waste Equipment Mechanic. The Solid Waste Equipment Mechanic was budgeted in Solid Waste prior to FY2017.

[2] Operating Materials and Supplies includes fuel, oil and lubricants, operating supplies, and other operating services.

[3] Facility maintenance includes heavy equipment repair and equipment rental.

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