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**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
**WATER WASTEWATER**

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	\$ 5,057,994	\$ 4,904,469	\$ 5,567,586	\$ 4,769,948	\$ 5,737,129	3% [1]
Revenue - other	11,189	12,237	10,626	27,325	10,626	0%
Reimb from outside agencies	-	-	-	-	-	0%
<b>Total operating revenues</b>	<b>5,069,183</b>	<b>4,916,706</b>	<b>5,578,212</b>	<b>4,797,274</b>	<b>5,747,755</b>	<b>3%</b>
<b>Operating expenses:</b>						
Salaries and employee benefits	2,925,173	3,046,988	3,337,522	3,026,717	3,548,799	6% [2]
General administrative	33,932	31,359	70,872	31,042	72,188	2%
Operating materials and supplies	862,804	845,919	713,283	617,900	706,626	-1% [3]
Contract services - labor	35,187	7,441	2,000	-	2,000	0%
Professional services	93,862	45,663	272,884	41,608	242,384	-11% [4]
Facility maintenance	108,829	98,455	42,180	74,951	42,252	0%
Permit, fees & other	40,315	42,211	15,150	45,212	15,150	0%
<b>Total operating expenses</b>	<b>4,100,101</b>	<b>4,118,036</b>	<b>4,453,891</b>	<b>3,837,430</b>	<b>4,629,399</b>	<b>4%</b>
<b>Operating income(loss) before depreciation</b>	<b>969,081</b>	<b>798,670</b>	<b>1,124,321</b>	<b>959,844</b>	<b>1,118,356</b>	<b>-1%</b>
Depreciation and amortization	155,379	156,267	155,379	156,563	156,563	1%
<b>Operating income(loss)</b>	<b>813,702</b>	<b>642,403</b>	<b>968,942</b>	<b>803,281</b>	<b>961,793</b>	<b>-1%</b>
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	2,323	10,529	3,400	10,654	3,400	0%
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	0%
Debt service interest expense	( 92,692 )	( 152,862 )	( 37,353 )	( 37,353 )	( 44,279 )	19%
Grant revenue	-	-	-	-	-	0%
Other, net	94,691	144,681	107,366	39,725	107,366	0%
<b>Total non-operating revenues(expenses) before transfers</b>	<b>4,321</b>	<b>2,348</b>	<b>73,413</b>	<b>13,026</b>	<b>66,487</b>	<b>-9%</b>
Overhead cost allocation - Central Administration	-	-	-	-	-	0%
ISF fleet use	26,974	34,780	8,618	19,956	8,618	0%
Intra-department labor transfer	313,021	290,850	130,166	152,521	109,047	-16% [5]
Landfill processing fee transfer	-	-	-	-	-	0%
Contra-post closure expenses	-	-	( 10,004 )	( 10,004 )	( 10,004 )	0% [6]
<b>Total transfers in</b>	<b>339,996</b>	<b>325,630</b>	<b>128,780</b>	<b>162,473</b>	<b>107,661</b>	<b>-16%</b>
Overhead cost allocation - Central Administration	( 686,047 )	( 807,648 )	( 1,206,655 )	( 1,196,656 )	( 577,307 )	-52% 7]
ISF fleet use	( 425,142 )	( 442,621 )	( 377,677 )	( 442,072 )	( 377,677 )	0%
Intra-department labor transfer	( 54,565 )	( 15,447 )	-	( 18,005 )	-	0%
Landfill processing fee transfer	-	-	-	-	-	0%
Provision for landfill closure/postclosure	-	-	-	-	-	0%
<b>Total transfers out</b>	<b>( 1,165,753 )</b>	<b>( 1,265,716 )</b>	<b>( 1,584,332 )</b>	<b>( 1,656,732 )</b>	<b>( 954,984 )</b>	<b>-40%</b>
<b>Net transfers</b>	<b>( 825,758 )</b>	<b>( 940,086 )</b>	<b>( 1,455,552 )</b>	<b>( 1,494,260 )</b>	<b>( 847,323 )</b>	<b>-42%</b>
<b>Total non-operating revenues(expenses), net</b>	<b>( 821,437 )</b>	<b>( 937,738 )</b>	<b>( 1,382,139 )</b>	<b>( 1,481,234 )</b>	<b>( 780,836 )</b>	<b>-44%</b>
<b>Change in net assets</b>	<b>\$ ( 7,735 )</b>	<b>\$ ( 295,335 )</b>	<b>\$ ( 413,197 )</b>	<b>\$ ( 677,953 )</b>	<b>\$ 180,956</b>	<b>-144%</b>

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
**WATER WASTEWATER**

**COMMENTS**

VRSD Water and Wastewater Division employees provide a wide range of contract services to member agencies and external customers in the following service areas:

- Potable water system operations;
- Wastewater treatment plant operations;
- Wastewater treatment plant and collection system maintenance;
- Contract potable water service operation, maintenance, and customer service;
- Recycled water system operations and maintenance;
- Environmental monitoring;
- Painting & industrial coatings

Revenue is generated by charging the District's customers time and materials for services provided. Labor is charged based on the published billable rates. A list of the District's Hourly Labor Rates by employee classification is found on Page 10-6. Materials, supplies, and other charges, are billed at cost plus 15%. A list of the District's Equipment & Supply (Consumable) Rates can be found on Pages 10-7 through 10-8.

The division is also responsible for operating the Malibu Bay Club, a VRSD owned onsite wastewater treatment system (OWWTS). The facility is located at the Ventura County line and serves 136 condominium units. Fees paid by Malibu Bay Club residents include 1913 Act Assessment Fees of \$134.62 per month and monthly sewer fees of \$155.39 (FY2018). The special assessment fees pay the capital portion of the project while the monthly sewer fees fund maintenance and operation activities and establish a reserve. Of the FY2018 monthly sewer fee, \$112.49 will pay for maintenance and operations, \$36.77 will pay back a portion of the deficit accumulated prior to FY2016, and \$6.13 will establish a Reserve Fund. The special assessment and the monthly sewer fees are collected on the Ventura County property tax rolls.

[1] FY2018 includes \$304,564 designated as Anticipated Reimbursable, which is District staff time not currently assigned to a contract, but available when existing or new clients request additional services.

[2] The Proposed FY2018 Budget includes 32.5 FTE assigned to the Water Wastewater Division. The Office Assistant position has been changed from 1 FTE to 0.5 FTE for FY2018.

[3] \$599.2K of the Operating Materials & Supplies budgeted during FY2018 are billable to Water/Wastewater Division customers (\$608.1K).

[4] Professional Services includes \$45K for Safety Consulting, \$20K for General Counsel, and \$10K for Labor Attorneys. \$151.9K of the Professional Services expenses budgeted during FY2018 are billable to Water/Wastewater Division customers (\$174.7K).

[5] Water Wastewater staff supporting both Solid Waste and ISF operations.

[6] \$10,004 represents a Malibu Bay Club Reserve Fund. Each unit will contribute \$6.13 per month toward this Reserve Fund.

[7] The \$629.3K decrease is attributable to a decrease in total Central Administration overhead expenses reallocated to other divisions during FY2018, as well as and a decrease in the percentage of those expenses reallocated to Water/Wastewater.

## WATER WASTEWATER REVENUE BY CUSTOMER

	Budget FY 2018	Forecast [a] FY 2017	Adjusted Budget FY 2017	Budget FY 2017	Actual FY 2016	Actual FY 2015	Actual FY 2014
Anticipated Reimbursable	304,564	-	472,410	472,410	-	-	-
Anterra Corporation	-	-	-	-	-	13,090	-
AR Pipeline, Inc.	-	-	-	-	25,177	-	-
Cabrillo Economic Development Corporation	6,277	3,428	6,187	6,187	6,102	4,341	14,593
City of Camarillo	-	-	-	-	-	8,664	42,769
Camrosa Water District	150,115	147,180	147,685	147,685	109,066	128,704	123,155
Cate School	208,922	201,005	183,718	183,718	204,719	182,856	209,740
Channel Islands Beach CSD	-	1,335	-	-	582	4,381	789
City of Oxnard							
<i>City of Oxnard</i>	-	-	-	-	-	607	61,433
<i>City of Oxnard - Solid Waste</i>	124,143	82,759	129,457	129,457	81,546	53,613	-
City of Oxnard Total	124,143	82,759	129,457	129,457	81,546	54,221	61,433
City of Santa Paula							
<i>City of Santa Paula</i>	-	-	-	-	570	-	7,379
<i>City of Santa Paula - Central Administration</i>	-	-	-	-	-	687	-
City of Santa Paula Total	-	-	-	-	570	687	7,379
City of Ventura	-	15,304	-	-	6,480	4,252	5,215
CSU, Channel Islands	15,669	20,675	15,453	15,453	23,511	-	13,041
KB Camarillo	-	-	-	-	3,176	4,926	-
Malibu Bay Club	183,584	160,930	180,875	180,875	190,282	169,269	144,747
Montalvo Community Services District	-	-	-	-	31,345	8,743	10,478
Ojai Valley Sanitary	85,089	69,033	78,435	78,435	40,778	118,280	120,008
Ojai Valley School	66,623	39,244	62,413	62,413	62,059	61,427	49,554
Sam Hill and Sons, Inc.	-	-	-	-	223	4,807	-
Saticoy Sanitary District							
<i>Saticoy Sanitary District</i>	317,183	285,613	289,225	289,225	277,923	455,587	391,274
<i>Saticoy Sanitary District - Central Administration</i>	81,348	77,727	64,991	64,991	63,833	67,823	49,527
Saticoy Sanitary District Total	398,531	363,340	354,216	354,216	341,756	523,410	440,801
Shadow Ridge	-	-	-	-	-	16,633	5,049
Summerland Sanitary District	-	-	-	-	-	4,401	4,281
Thacher School	147,457	92,170	88,277	88,277	85,610	83,609	84,560
Thomas Aquinas College	257,353	279,640	233,855	233,855	262,397	278,904	222,333
City of Thousand Oaks							
<i>City of Thousand Oaks</i>	6,264	1,505	6,156	6,156	7,385	6,615	3,979
City of Thousand Oaks Total	6,264	1,505	6,156	6,156	7,385	6,615	3,979
Top O'Topanga Community Association	187,116	167,135	161,114	161,114	148,613	142,057	151,752
Triunfo Sanitation District							
<i>Triunfo Sanitation District</i>	3,223,387	2,486,247	3,003,978	3,003,978	2,697,186	2,848,387	2,368,884
<i>Triunfo Sanitation District - Central Administration</i>	1,277,366	1,273,243	1,199,725	1,199,725	1,149,272	913,787	910,725
Triunfo Sanitation District Total	4,500,753	3,759,490	4,203,703	4,203,703	3,846,458	3,762,175	3,279,609
County of Ventura							
<i>Moorpark</i>	144,386	185,348	172,914	172,914	204,257	55,077	161,794
<i>NorthCoast</i>	391,850	532,516	398,455	398,455	412,560	375,886	337,482
<i>Piru</i>	21,960	28,610	30,124	30,124	70,323	39,986	734
<i>County of Ventura - Special Projects</i>	1,363	51,291	36,314	36,314	23,137	35,776	41,908
County of Ventura Total	559,558	797,765	637,806	637,806	710,276	506,726	541,918
Ventura County Regional Energy Alliance	7,976	3,836	7,729	7,729	3,014	2,892	2,868
Miscellaneous Customers	17,969	1,741	-	-	14,042	5,154	15,325
<b>Customer Total</b>	7,227,962	6,207,513	6,969,489	6,969,489	6,205,167	6,101,222	5,555,375
Excluding Central Administration Revenue Sales	(1,366,690)	(1,354,806)	(1,272,445)	(1,272,445)	(1,219,152)	(989,614)	(978,881)
Excluding Solid Waste Revenue Sales	(124,143)	(82,759)	(129,457)	(129,457)	(81,546)	(53,613)	-
<b>Total Water Wastewater Revenue Sales</b>	<b>\$ 5,737,129</b>	<b>\$ 4,769,948</b>	<b>\$ 5,567,586</b>	<b>\$ 5,567,586</b>	<b>\$ 4,904,469</b>	<b>\$ 5,057,994</b>	<b>\$ 4,576,494</b>

[a] Estimate through June 30th; based on preliminary June year-to-date actuals.

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2018 BUDGET SUMMARY**  
**MALIBU BAY CLUB**

<b>Description</b>	<b>Maintenance</b>	<b>Operations</b>	<b>Environmental Monitoring</b>	<b>Total Budget</b>
<b><u>Expense</u></b>				
Labor	40,887	59,546	22,686	123,119
Operating supplies	3,450	9,430	575	13,455
Lab testing	-	-	12,075	12,075
Sludge disposal	13,800	-	-	13,800
Utilities	-	1,200	-	1,200
Permits, licenses, fees	-	4,083	4,025	8,108
ISF equipment and mileage	4,230	7,500	500	12,230
Property insurance	-	7,644	-	7,644
Legal	-	11,500	-	11,500
<b>Total Expenses</b>	<b>\$ 62,367</b>	<b>\$ 100,903</b>	<b>\$ 39,861</b>	<b>\$ 203,131</b>
			Annual sewer service fee [1]	179,797
			Annual surplus/(deficit)	<b>\$ (23,333)</b>

[1] \$112.49 monthly operations and maintenance fee per parcel.

	<b>Reserve Fund</b>	<b>Reimbursement of Advance</b>
<b>Beginning Balance</b>	20,008	179,982
FY 2018 - Tax Roll Apportionment	10,004	(60,009)
Deficit - FY 2018	-	23,333
<b>Ending Balance</b>	<b>\$ 30,012</b>	<b>\$ 143,306</b>

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