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# Solid Waste Division ..... 5

Fiscal Year 2011 Budget Summary .....5-1

Program Summary .....5-2

**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2011 BUDGET SUMMARY**  
**SOLID WASTE DIVISION**

**Comments**

The Solid Waste Division includes revenues and expenditures related to active and closed solid waste facilities owned and managed by the Ventura Regional Sanitation District.

Active landfill operational and administrative revenues and expenses are associated with the Toland Road Landfill. Budgeted activities for closed landfill relate to the Coastal landfill (closed 19xx), Bailard landfill (closed 1996), Ozena landfill (closed 19xx) and the Tierra Rejada landfill (closed 19xx). VRSD expenses related to closed landfills are offset by investment earnings and Postclosure reserves designated specifically for ongoing maintenance and environmental monitoring activities.

Significant FY11 budget issues related to the Toland Road landfill include managing the impact of declining revenues resulting from a region-wide reduction in disposal tonnage. Revenue enhancements anticipated for FY11 include a 10% increase (beginning September 1, 2010) to the tipping fee for all tons received. Revenue from Landfill disposal revenue is projected to be \$9,494,779 based on the disposal of 301,600 tons of refuse.

Additional revenue is anticipated from drilling muds (\$360,000); green waste (\$51,000); construction & demolition waste (\$31,200) and other miscellaneous alternative daily cover (\$28,800).

Toland Road landfill - FY11 Rates (beginning September 1, 2010):

- Transfer (contract): \$31
- Direct haul (contract): \$38.94
- Direct haul (non-contract): \$39.60

Description	Actual	Actual	Adopted	Estimated	Proposed
	FY 2008 Yearend	FY 2009 Yearend	FY 2010 Budget	FY 2010 Yearend	FY 2011 Budget
<b>Operating revenues:</b>					
Revenue - sales	\$ 9,297,250	\$ 9,708,077	\$ 11,555,070	\$ 10,675,903	\$ 9,494,779
Revenue - other	181,130	218,865	156,000	453,421	541,400
Reimb from outside agencies	-	-	77,748	-	-
<b>Total operating revenues</b>	<b>9,478,380</b>	<b>9,926,943</b>	<b>11,788,818</b>	<b>11,129,324</b>	<b>10,036,179</b>
<b>Operating expenses:</b>					
Salaries and employee benefits	2,581,566	2,710,302	2,859,600	2,722,711	2,497,374
Management and administrative	( 62,222 )	11,508	34,186	90,723	25,090
Operating materials and supplies	664,630	747,753	669,500	441,031	1,090,043
Contract services - labor	300,482	248,544	342,000	374,777	229,920
Contract services - materials and supplies	579,249	1,000,914	1,657,163	1,018,507	290,640
Contract services - capital outlay purchases	-	-	-	720	-
Professional services	93,393	120,103	411,244	149,879	314,766
Facility maintenance	92,300	110,494	141,316	288,818	403,056
Contra-post closure expenses	( 376,628 )	( 495,333 )	-	( 267,049 )	( 1,150,526 )
Permit, fees & other	1,048,328	950,304	990,824	823,028	869,190
<b>Total operating expenses</b>	<b>4,921,097</b>	<b>5,404,590</b>	<b>7,105,832</b>	<b>5,643,145</b>	<b>4,569,553</b>
<b>Operating income(loss) before depreciation</b>	<b>4,557,283</b>	<b>4,522,353</b>	<b>4,682,986</b>	<b>5,486,180</b>	<b>5,466,626</b>
Depreciation and amortization	1,644,921	1,622,224	2,136,166	1,635,208	1,657,061
<b>Operating income(loss)</b>	<b>2,912,362</b>	<b>2,900,129</b>	<b>2,546,820</b>	<b>3,850,971</b>	<b>3,809,565</b>
<b>Non-operating revenues(expenses):</b>					
Interest and investment earnings	2,091,389	1,844,016	1,881,173	970,670	991,749
Gain(loss) on sales and/or disposals of assets	( 109 )	-	-	-	-
Debt service interest expense	( 255,785 )	( 285,716 )	( 602,529 )	( 270,518 )	( 545,328 )
Grant revenue	-	34,024	-	-	-
Other, net	31,059	52,136	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>1,866,554</b>	<b>1,644,459</b>	<b>1,278,644</b>	<b>700,152</b>	<b>446,421</b>
Overhead cost allocation - Central Administration	555	1,715	-	-	-
Utility transfer	-	-	611,118	-	-
ISF fleet use	42,435	23,356	6,000	17,817	9,063
<b>Total transfers in</b>	<b>42,991</b>	<b>25,071</b>	<b>617,118</b>	<b>17,817</b>	<b>9,063</b>
Overhead cost allocation - Central Administration	( 1,405,946 )	( 1,269,398 )	( 1,313,132 )	( 1,313,132 )	( 1,440,000 )
Utility transfer	-	-	-	-	-
ISF fleet use	( 1,070,382 )	( 1,408,238 )	( 1,389,584 )	( 1,434,483 )	( 1,270,778 )
Due to post-closed landfills	-	-	-	-	( 690,991 )
Provision for landfill closure/postclosure	( 563,226 )	( 781,351 )	( 1,351,584 )	( 845,555 )	( 940,992 )
<b>Total transfers out</b>	<b>( 3,039,554 )</b>	<b>( 3,558,987 )</b>	<b>( 4,054,300 )</b>	<b>( 3,593,170 )</b>	<b>( 4,351,761 )</b>
<b>Net transfers</b>	<b>( 2,996,563 )</b>	<b>( 3,533,916 )</b>	<b>( 3,437,182 )</b>	<b>( 3,575,353 )</b>	<b>( 4,342,698 )</b>
<b>Total non-operating revenues(expenses), net</b>	<b>( 1,130,009 )</b>	<b>( 1,889,457 )</b>	<b>( 2,158,538 )</b>	<b>( 2,875,201 )</b>	<b>( 3,896,277 )</b>
<b>Change in net assets before capital expenditures</b>	<b>\$ 1,782,353</b>	<b>\$ 1,010,672</b>	<b>\$ 388,282</b>	<b>\$ 975,771</b>	<b>\$ ( 86,712 )</b>
Capital expenditures	3,932,608	4,348,010	5,428,635	-	5,515,120
Capital expenditures - contra	( 3,932,598 )	( 4,348,010 )	-	-	-
<b>Capital expenditures, net</b>	<b>10</b>	<b>-</b>	<b>5,428,635</b>	<b>-</b>	<b>5,515,120</b>
<b>Change in net assets</b>	<b>\$ 1,782,343</b>	<b>\$ 1,010,672</b>	<b>\$ ( 5,040,353 )</b>	<b>\$ 975,771</b>	<b>\$ ( 5,601,832 )</b>

## Solid Waste Division

### FY 2011 Program Summary

	Toland Operations	Closed Landfill Maintenance	Division Total
<b>Total operating revenues</b>	\$ 10,036,179	-	\$ 10,036,179
<b>Operating expenses</b>	2,355,117	142,257	2,497,374
Salaries and employee benefits	25,090	-	25,090
Management and administrative	668,342	421,701	1,090,043
Operating materials and supplies	344,520	176,040	520,560
Contract services	279,266	35,500	314,766
Professional services	158,936	244,120	403,056
Facility maintenance	-	(1,150,526)	(1,150,526)
Contra-post closure expenses	788,040	81,150	869,190
Permit, fees & other	4,619,311	(49,758)	4,569,553
<b>Total operating expenses</b>	5,416,868	49,758	5,466,626
<b>Operating income(loss) before depreciation</b>	1,611,633	45,428	1,657,061
Depreciation and amortization	3,805,235	4,330	3,809,565
<b>Operating income(loss)</b>	291,758	699,991	991,749
<b>Non-operating revenues(expenses)</b>	(545,328)	-	(545,328)
Interest and investment earnings	(253,570)	699,991	446,421
Debt service interest expense	9,063	-	9,063
<b>Total non-operating revenues(expenses) before transfers</b>	9,063	-	9,063
ISF fleet use	(1,440,000)	-	(1,440,000)
<b>Total transfers in</b>	(1,266,448)	(4,330)	(1,270,778)
Overhead cost allocation - CA	-	(699,991)	(699,991)
ISF fleet use	(940,992)	-	(940,992)
Due to post closed landfills	(3,647,440)	(704,321)	(4,351,761)
Provision for landfill closure/postclosure	(3,638,377)	(704,321)	(4,342,698)
<b>Total transfers out</b>	(3,891,947)	(4,330)	(3,896,277)
<b>Net transfers</b>	(86,712)	-	(86,712)
<b>Total non-operating revenues(expenses), net</b>	5,515,120	-	5,515,120
<b>Change in net assets before capital expenditures</b>	5,515,120	-	5,515,120
Capital expenditures	-	-	-
Capital expenditures - contra	5,515,120	-	5,515,120
<b>Capital expenditures, net</b>	(5,601,832)	-	(5,601,832)
<b>Change in net assets</b>	-	-	-