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VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2011 BUDGET SUMMARY
VEHICLES & HEAVY EQUIPMENT

Comments

Description	Actual FY 2008 Yearend	Actual FY 2009 Yearend	Adopted FY 2010 Budget	Estimated FY 2010 Yearend	Proposed FY 2011 Budget
Operating revenues:					
Revenue - sales	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - other	-	-	-	627	-
Reimb from outside agencies	-	-	-	-	-
Total operating revenues	-	-	-	627	-
Operating expenses:					
Salaries and employee benefits	183,961	189,697	187,037	203,286	177,704
Management and administrative	1,090	1,520	-	7,585	-
Operating materials and supplies	381,500	353,526	550,500	353,534	368,500
Contract services - labor	-	-	35,000	-	-
Contract services - materials and supplies	5,207	73,280	-	108,825	12,500
Contract services - capital outlay purchases	-	-	-	-	-
Professional services	-	-	-	-	25,000
Facility maintenance	252,785	206,124	547,000	177,466	294,000
Contra-post closure expenses	-	-	-	-	-
Permit, fees & other	1,758	7,687	5,000	895	5,000
Total operating expenses	826,302	831,833	1,324,537	851,591	882,704
Operating income(loss) before depreciation	(826,302)	(831,833)	(1,324,537)	(850,964)	(882,704)
Depreciation and amortization	304,868	397,552	436,740	432,162	442,313
Operating income(loss)	(1,131,170)	(1,229,386)	(1,761,277)	(1,283,126)	(1,325,017)
Non-operating revenues(expenses):					
Interest and investment earnings	73,846	37,548	42,038	-	17,304
Gain(loss) on sales and/or disposals of assets	44,270	6,247	-	(50,090)	-
Debt service interest expense	-	-	-	-	-
Grant revenue	-	-	-	-	-
Other, net	-	919	-	-	-
Total non-operating revenues(expenses) before transfers	118,116	44,715	42,038	(50,090)	17,304
Overhead cost allocation - Central Administration	-	-	-	-	-
Utility transfer	-	-	-	-	-
ISF fleet use	1,340,359	1,859,295	1,774,776	1,742,720	1,675,980
Total transfers in	1,340,359	1,859,295	1,774,776	1,742,720	1,675,980
Overhead cost allocation - Central Administration	-	-	-	-	-
Utility transfer	-	-	-	-	-
ISF fleet use	(5,898)	(2,782)	-	-	-
Due to post closed landfills	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-
Total transfers out	(5,898)	(2,782)	-	-	-
Net transfers	1,334,462	1,856,513	1,774,776	1,742,720	1,675,980
Total non-operating revenues(expenses), net	1,452,578	1,901,228	1,816,814	1,692,630	1,693,284
Change in net assets before capital expenditures	\$ 321,408	\$ 671,842	\$ 55,537	\$ 409,504	\$ 368,267
Capital expenditures	1,066,470	671,833	1,184,000	-	243,500
Capital expenditures - contra	(1,063,124)	(671,833)	-	-	-
Capital expenditures, net	3,346	-	1,184,000	-	243,500
Change in net assets	\$ 318,062	\$ 671,842	\$ (1,128,463)	\$ 409,504	\$ 124,767

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 Pileolids). 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.

Expenses for the Fleet Maintenance Division include Salaries and employee benefits for the Fleet Maintenance Supervisor and Mechanic Assistant as well as support from operating divisions for routine maintenance activities. Operating materials and supplies includes fuel, oil and lubricants, operating supplies, and other operating services. Facility maintenance includes heavy equipment repair and equipment rental.