
Central Administration..... 3

Fiscal Year 2012 Budget Summary3-1

VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2012 BUDGET SUMMARY
CENTRAL ADMINISTRATION

Description	Actual FY 2009 Yearend	Actual FY 2010 Yearend	Adopted FY 2011 Budget	Estimated FY 2011 Yearend	Proposed FY 2012 Budget	Comments
Operating revenues:						The Central Administration Budget Segment includes the activities of 14.5 FTE's responsible for administrative and finance activities of the Ventura Regional Sanitation District (VRSD). This budget segment also includes VRSD Board of Director expenses.
Revenue - sales	\$ 5,845	\$ 592,898	\$ 632,895	\$ 548,953	\$ 642,312	
Revenue - other	3	37,549	-	43,475	-	
Reimb from outside agencies	-	-	-	-	-	
Total operating revenues	5,848	630,447	632,895	592,428	642,312	
Operating expenses:						Revenue shown in this segment is attributed to administrative contract services provided to: a) Saticoy Sanitary District; b) Triunfo Sanitation District; and c) Ventura County Regional Energy Alliance. Services provided include accounting, financial management, customer service, management, utility billing, potable water system customer service and support.
Salaries and employee benefits	1,847,293	2,435,388	2,221,427	2,423,195	1,988,539	
Management and administrative	508,515	243,992	347,850	269,311	216,253	
Operating materials and supplies	156,595	62,692	128,475	39,376	79,320	
Contract services - labor	131,561	13,346	13,500	22,504	16,250	
Contract services - materials and supplies	178,499	11,328	-	643	-	
Contract services - capital outlay purchases	-	-	-	-	-	
Professional services	358,561	409,833	283,150	208,347	351,250	
Facility maintenance	265,655	302,088	296,470	311,871	304,020	
Permit, fees & other	99,514	22,674	54,502	28,627	49,850	
Total operating expenses	3,546,193	3,501,341	3,345,374	3,303,874	3,005,482	
Operating income(loss) before depreciation	(3,540,345)	(2,870,894)	(2,712,479)	(2,711,446)	(2,363,170)	The decrease in salaries and employee benefits is due to the following reduction in staff: Fiscal Manager, Management Specialist, Information Technology Manager and Information Technology Specialist.
Depreciation and amortization	169,767	55,351	85,709	96,828	98,968	
Operating income(loss)	(3,710,112)	(2,926,245)	(2,798,188)	(2,808,274)	(2,462,139)	The line item "Overhead cost allocation - CA" is the internal transfer of funds from operating segments (Water Wastewater, Biosolids, and Solid Waste) to recover Districtwide overhead costs.
Non-operating revenues(expenses):						
Interest and investment earnings	69,635	211,422	30,796	154,429	21,645	
Gain(loss) on sales and/or disposals of assets	-	(467,966)	-	(372)	-	
Debt service interest expense	-	-	-	-	-	
Grant revenue	-	-	-	-	-	
Other, net	86,783	1,696	-	-	(17,000)	
Total non-operating revenues(expenses) before transfers	156,419	(254,848)	30,796	154,057	4,645	
Overhead cost allocation - Central Administration	2,106,766	2,250,973	2,400,000	2,400,000	2,300,000	
Utility transfer	-	-	-	-	-	
ISF fleet use	8,773	(1,527)	7,200	1,743	5,680	
Intra-department labor transfer	-	-	-	-	-	
Contra-post closure expenses	-	-	-	-	-	
Total transfers in	2,115,539	2,249,446	2,407,200	2,401,743	2,305,680	
Overhead cost allocation - Central Administration	-	-	-	-	-	
Utility transfer	-	-	-	-	-	
ISF fleet use	(20,828)	(11,361)	(9,600)	(16,695)	(8,436)	
Intra-department labor transfer	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	
Total transfers out	(20,828)	(11,361)	(9,600)	(16,695)	(8,436)	
Net transfers	2,094,712	2,238,085	2,397,600	2,385,048	2,297,244	
Total non-operating revenues(expenses), net	2,251,130	1,983,238	2,428,396	2,539,105	2,301,889	
Change in net assets	\$ (1,458,982)	\$ (943,007)	\$ (369,792)	\$ (269,169)	\$ (160,250)	