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VENTURA REGIONAL SANITATION DISTRICT
FISCAL YEAR 2012 BUDGET SUMMARY
VEHICLES & HEAVY EQUIPMENT - ISF

Description	Actual FY 2009 Yearend	Actual FY 2010 Yearend	Adopted FY 2011 Budget	Estimated FY 2011 Yearend	Proposed FY 2012 Budget	Comments
Operating revenues:						
Revenue - sales	\$ -	\$ -	\$ -	\$ -	\$ -	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).
Revenue - other	-	729	-	125	-	
Reimb from outside agencies	-	-	-	-	-	
Total operating revenues	-	729	-	125	-	
Operating expenses:						
Salaries and employee benefits	189,697	238,504	177,704	168,390	139,360	ISF activities are funded through internal transfers from VRSD operating divisions (Central Administration, Water & Wastewater, Solid Waste, and Biosolids). 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.
Management and administrative	1,520	7,834	-	4,535	-	
Operating materials and supplies	353,526	370,258	368,500	437,514	434,300	
Contract services - labor	-	-	-	-	-	
Contract services - materials and supplies	73,280	7,610	12,500	6,737	15,000	
Contract services - capital outlay purchases	-	-	-	-	-	
Professional services	-	-	25,000	-	-	
Facility maintenance	206,124	314,882	294,000	348,869	601,001	
Permit, fees & other	7,687	1,377	5,000	701	6,500	
Total operating expenses	831,833	940,465	882,704	966,746	1,196,161	
Operating income(loss) before depreciation	(831,833)	(939,736)	(882,704)	(966,621)	(1,196,161)	
Depreciation and amortization	397,552	438,373	442,313	474,244	372,640	
Operating income(loss)	(1,229,386)	(1,378,110)	(1,325,017)	(1,440,866)	(1,568,801)	
Non-operating revenues(expenses):						
Interest and investment earnings	37,548	-	17,304	-	76,918	
Gain(loss) on sales and/or disposals of assets	6,247	(97,344)	-	(1,109)	-	
Debt service interest expense	-	-	-	-	-	
Grant revenue	-	-	-	-	-	
Other, net	919	-	-	-	-	
Total non-operating revenues(expenses) before transfers	44,715	(97,344)	17,304	(1,109)	76,918	
Overhead cost allocation - Central Administration	-	-	-	-	-	
Utility transfer	-	-	-	-	-	
ISF fleet use	1,859,295	1,842,343	1,675,980	1,601,242	1,489,133	
Intra-department labor transfer	-	-	-	-	19,750	
Contra-post closure expenses	-	-	-	-	-	
Total transfers in	1,859,295	1,842,343	1,675,980	1,601,242	1,508,883	
Overhead cost allocation - Central Administration	-	-	-	-	-	
Utility transfer	-	-	-	-	-	
ISF fleet use	(2,782)	-	-	(4,644)	-	
Intra-department labor transfer	-	-	-	-	(27,623)	
Provision for landfill closure/postclosure	-	-	-	-	-	
Total transfers out	(2,782)	-	-	(4,644)	(27,623)	
Net transfers	1,856,513	1,842,343	1,675,980	1,596,598	1,481,260	
Total non-operating revenues(expenses), net	1,901,228	1,745,000	1,693,284	1,595,489	1,558,178	
Change in net assets	\$ 671,842	\$ 366,890	\$ 368,267	\$ 154,624	\$ (10,623)	