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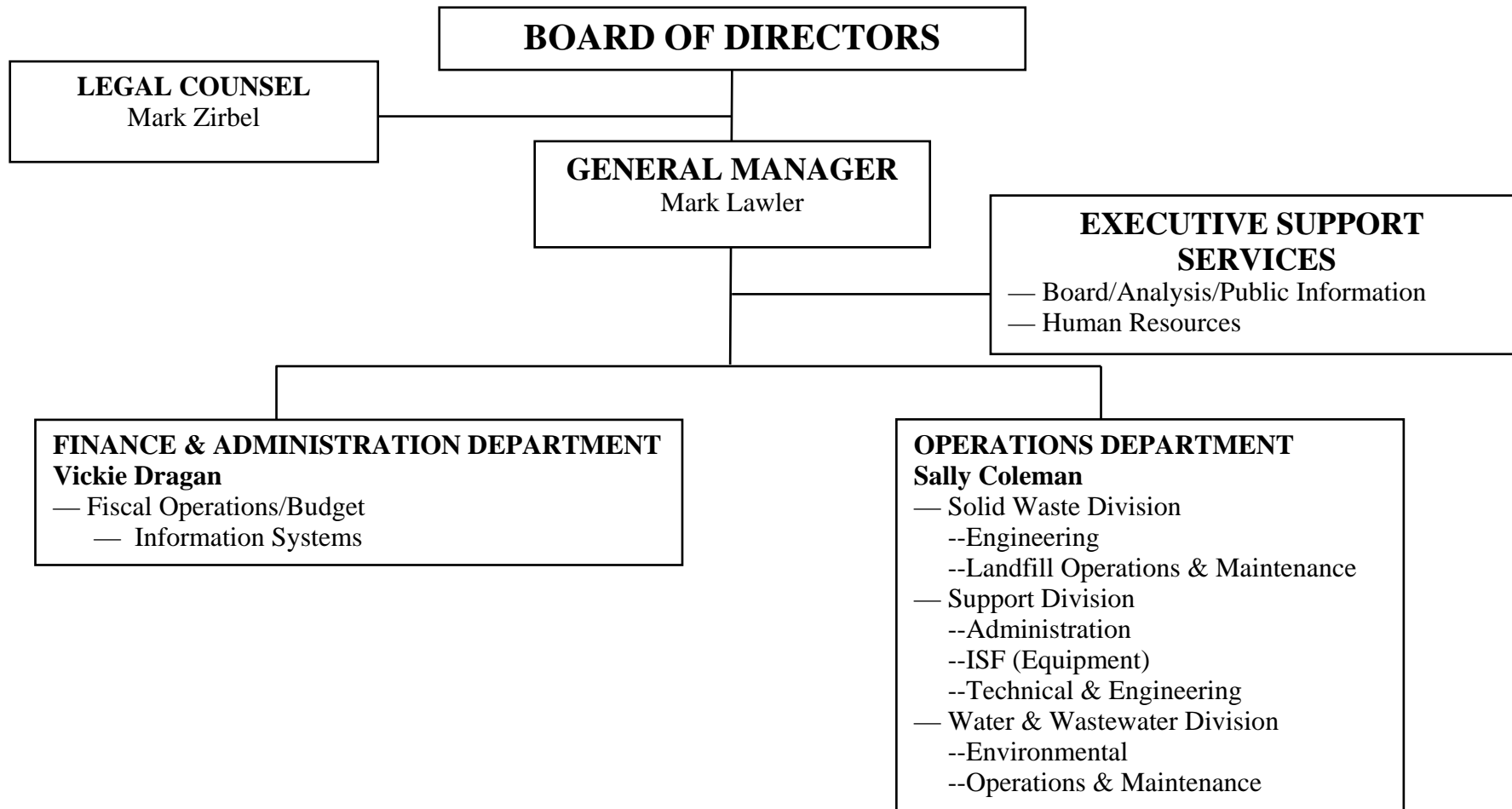
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# VENTURA REGIONAL SANITATION DISTRICT Organization



## CLASSIFICATION PLAN

*Salary ranges and monthly salaries are subject to change due to negotiations.*

Position	FY 2008-09			FY 2009-10		Approximate Monthly Salary
	Allocations	Mid Year Adjustments	Amended	Additions/ Deletions	Allocations	
Administrative Assistant	1.75	0	1.75	0	1.75	\$3,667.73 - \$4,465.07
Construction Specialist	1	0	1	0	1	\$4,889.73 - \$5,966.13
Director of Finance & Administration	1	0	1	0	1	\$9,975.33 - \$12,157.60
Director of Operations	1	0	1	0	1	\$10,344.53 - \$12,627.33
Director of Solid Waste	0	0	0	0	0	\$9,521.20 - \$11,599.47
Director of Water & Wastewater	0	0	0	0	0	\$8,663.20 - \$10,561.20
Engineer I	1	0	1	0	1	\$5,246.80 - \$6,390.80
Engineer II	1	0	1	0	1	\$6,078.80 - \$7,406.53
Engineering Technician	1	0	1	0	1	\$4,290.00 - \$5,226.00
Executive Assistant	1	0	1	0	1	\$4,442.53 - \$5,418.40
Fiscal Assistant	4	0	4	0	4	\$3,667.73 - \$4,465.07
Fiscal Manager	1	0	1	0	1	\$6,824.13 - \$8,313.07
Fiscal Technician	1	0	1	0	1	\$4,848.13 - \$5,902.00
Fleet Maintenance Supervisor	1	0	1	0	1	\$5,773.73 - \$7,033.87
General Manager	1	0	1	0	1	\$12,429.73 - \$15,048.80
Human Resources Analyst	1	0	1	0	1	\$6,078.80 - \$7,406.53
Information Technology Manager	1	0	1	0	1	\$6,824.13 - \$8,313.07
Instrumentation Technician	0	0	0	0	0	\$5,135.87 - \$6,253.87
Laboratory Technician	0	0	0	0	0	\$4,503.20 - \$5,479.07
Management Analyst	4.5	0	4.5	-0.75	3.75	\$5,773.73 - \$7,033.87
Management Specialist	3	0	3	0	3	\$4,135.73 - \$5,033.60
Mechanic Assistant	1	0	1	0	1	\$3,763.07 - \$4,581.20
Office Assistant	1	0	1	0	1	\$3,121.73 - \$3,796.00
Office Systems Coordinator	1	0	1	0	1	\$5,498.13 - \$6,694.13
Principal Analyst	1	0	1	0	1	\$6,366.53 - \$7,767.07
Senior Engineer	1.75	0	1.75	-0.88	0.87	\$7,078.93 - \$8,741.20

## CLASSIFICATION PLAN

*Salary ranges and monthly salaries are subject to change due to negotiations.*

Position	FY 2008-09			FY 2009-10		Approximate Monthly Salary
	Allocations	Mid Year Adjustments	Amended	Additions/ Deletions	Allocations	
Senior Grounds Maintenance Worker	1	0	1	0	1	\$4,212.00 - \$5,135.87
Senior Instrumentation Technician	0	0	0	0	0	\$5,494.67 - \$6,690.67
Senior Solid Waste Equipment Operator	2	0	2	0	2	\$4,837.73 - \$5,898.53
Senior Solid Waste Worker	1	0	1	0	1	\$3,842.80 - \$4,688.67
Senior Source Control Inspector	1	0	1	0	1	\$4,868.93 - \$5,922.80
Senior Water/Wastewater Treatment Operator	0	0	0	0	0	\$5,149.73 - \$6,194.93
Senior Water/Wastewater Worker	1	0	1	0	1	\$4,343.73 - \$5,281.47
Software Conversion Analyst	0	0	0	1	1	\$6,366.53 - \$7,767.07
Solid Waste Division Manager	1	0	1	0	1	\$7,879.73 - \$9,614.80
Solid Waste Equipment Mechanic	0	0	0	0	0	\$4,837.73 - \$5,898.53
Solid Waste Equipment Operator	5	0	5	0	5	\$4,425.20 - \$5,395.87
Solid Waste Operations Superintendent	1	0	1	0	1	\$6,227.87 - \$7,588.53
Solid Waste Worker	6	0	6	0	6	\$3,414.67 - \$4,161.73
Source Control Inspector	1	0	1	1	2	\$4,179.07 - \$5,076.93
Wage & Benefit Coordinator	1	0	1	0	1	\$4,442.53 - \$5,418.40
Water Distribution Specialist	1	0	1	0	1	\$5,149.73 - \$6,194.93
Water/Wastewater Coordinating Supervisor	1	0	1	0	1	\$6,227.87 - \$7,588.53
Water/Wastewater Division Manager	1	0	1	0	1	\$7,479.33 - \$9,126.00
Water/Wastewater Helper	4	-1	3	-3	0	\$2,508.13 - \$3,061.07
Water/Wastewater Mechanic	2	0	2	0	2	\$4,416.53 - \$5,369.87
Water/Wastewater Supervisor	0	0	0	0	0	\$5,773.73 - \$7,033.87
Water/Wastewater Tech Services Supervisor	0	0	0	1	1	\$6,227.87 - \$7,588.53
Water/Wastewater Treatment Operator I	0	1	1	-1	0	\$3,614.00 - \$4,387.07
Water/Wastewater Treatment Operator II	3	0	3	0	3	\$4,362.80 - \$5,305.73
Water/Wastewater Treatment Operator III	0	0	0	0	0	\$4,737.20 - \$5,777.20
Water/Wastewater Worker	9	0	9	2	11	\$3,614.00 - \$4,387.07
<b>TOTAL ALLOCATIONS</b>	<b>74.00</b>	<b>0.00</b>	<b>74.00</b>	<b>-0.63</b>	<b>73.37</b>	

## BUDGET GLOSSARY

**Appropriation** - An authorization made by the Board that permits the District to incur obligations and expend resources.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Audit** - Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the District's Financial Statements present fairly the District's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with its performance of an audit, the independent auditor is required to issue a Management Letter stating the adequacy of the District's internal controls as well as recommending improvements to the District's financial management practices.

**Board of Directors** - The District's nine-member governing body (Board), consisting of one council member from each of the eight participating cities and a single elected representative from the participating independent special districts. Each Director has one vote; a majority of the members must be present for action to be taken; and a majority of those present is required to act on any matter (except as otherwise required by law).

**Budget** - A financial plan adopted by the Board of Directors for a specified period of time that establishes management policies, goals, and objectives for all programs within the District and allocates planned revenues and expenditures to District services.

**Budget Adjustment** - An amendment or supplement to the budget approved by majority Board vote any time after budget adoption. A budget adjustment may increase or decrease the budget.

**Budget Policies** – The general and specific guidelines adopted by the Board that govern financial plan preparation and administration.

**Budget Review Process** - The series of Board meetings and discussions used to provide policy guidance and direction for the program objectives to be accomplished the ensuing year.

**Budget Transfer** - An action transferring appropriations and revenues from one budget location to another without changing overall totals.

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**Capital Improvement Plan** - A plan to provide for the major modification or replacement of existing public facilities & assets, and for the construction or acquisition of new ones.

**Capital Improvement Fund** - This fund type is used to accumulate over time financial resources used in the acquisition, construction, development and long-term modification of major capital facilities (see Fund).

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Contract Services Fund** - This fund type is used when the District provides services to another governmental agency by contractual agreement on a cost reimbursement basis.

**Debt Service** - A predetermined schedule of payments on debt principal and interest.

**Debt Service Fund** - A Fund used to account for the accumulation and payment of resources related to general long-term debt principal and interest (see Fund).

**Department** - A major organizational unit of the District, which has been assigned overall management responsibility for an operation or group of related operations.

**Depreciation** - An expense based on the expectation that an asset will gradually decline in value or have to be replaced. The cost of the asset is therefore spread (depreciated) out over its estimated useful life. The intent is to charge the Operation over the real time of its useful life.

**Designated Retained Earnings** - A portion of unreserved retained earnings designated by District policy for a specific future use.

**Direct Expense/Revenue** - Expense or revenue that is directly attributable to the service being provided. Also sometimes called operating expense/revenue.

**District Mission** - The District's statement of purpose, updated April 1999: "The Ventura Regional Sanitation District is a non-tax supported public agency providing sanitation services. We offer the highest quality service at the lowest possible cost for our customers and we will provide solutions by involving our staff, our customers and our community."

**Eastin Trust Fund** - Dedicated funding, required by state law and held by a third party trustee, which provides financial assurance for landfill closure and postclosure maintenance for a 15-year period thereafter. Effective, April 9, 1997, the Eastin requirement for landfill postclosure financial assurance increased to 30 years.

**Encumbrance** - The reservation of funds to be expended (see Expense).

**Enterprise Fund** - A Fund used to account for operations that are financed and operated in a manner similar to private sector enterprises where it is the District's intent that costs (including depreciation) of providing services to the general public be financed or recovered primarily through user charges. All operating programs of the District operate as enterprises.

**Executive Summary** - Included in the opening section of the budget, the Executive Summary provides the Board and public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the District General Manager.

**Expense** - The outflow or using up of assets for capital purchases, goods & services (see Encumbrance).

**Fiscal Year (FY)** - An annual period for recording District financial transactions beginning July 1 and ending June 30. Fiscal Year 2009-2010 is abbreviated "FY 09-10" or "FY2010".

**Fixed Assets** - Long-term major assets with a purchase price greater than \$4,000 and a useful life greater than one year, such as land, buildings, machinery, furniture, and other equipment.

**Fund** - The District accounts for all its operations and activities as an enterprise fund. This fund is comprised of various fund types such as operations, capital projects, internal services and contract services.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A statement of broad direction, purpose, or intent. Program Goals support District Goals that, in turn, support the District Mission.

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**Internal Service Fund (ISF)** - This fund is used to account for costs of maintenance & operations and acquisition or replacement of all equipment for which a user is charged a fee. Internal Services Funds have been established for wastewater, solid waste, central administration, and the regional laboratory.

**Inventoried Equipment** - Each individual piece of equipment having a purchase price of \$4,000 or less that can be labeled and tracked. This includes equipment such as personal computers, laptop computers, cell phones, pagers, radios, etc.

**Line Item Budget** - A budget that lists detailed expenditure categories (permit fees, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. The District uses a program rather than line item budget, although detail line item accounts are maintained and recorded for financial reporting and control purposes.

**Operating Budget** - A financial plan that pertains to daily operations and maintenance of existing facilities providing basic services.

**Other Resources** - Revenues other than those collected directly for a specific program, such as overhead charges, equipment charges and other inter-fund transfers.

**Overhead** - An administrative allocation of indirect costs necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Overhead includes charges for District office space, communications, copy equipment, typewriters and computers. These charges are transferred from each department to the Central Administration Facilities Fund (89). The charge also includes a component for insurance, which is transferred from each department to the Risk Management Fund (86).

**Program** - A grouping of specific activities organized to accomplish District goals.

**Program Budget** - The type of budget used by the District, it shows budget amounts by program and category (salaries, supplies, services, etc.) rather than line item. Detail line item accounts are maintained and recorded for financial reporting and control purposes, but are not included in the budget document.

**Reserve** - An account used either to set aside budgeted revenues that are not required for spending in the current year or to earmark revenues for a specific future purpose.

**Retained Earnings** - The accumulated net earnings of an Enterprise entity which have been retained and which are not reserved for any specific purpose.

**Revenues** - Monies received or earned by the District.

**Risk Management** - An organized attempt to protect District assets against accidental loss in the most cost-effective manner.

**Transfers** - Charges against one program that are recorded as revenue to others. The most common are facilities charges (including insurance), overhead charges, ISF equipment charges (including vehicles, heavy power equipment, vacuum trucks and various machinery/tools) and in-house laboratory charges.

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