

VENTURA REGIONAL SANITATION DISTRICT

1001 PARTRIDGE DRIVE, SUITE 150 • VENTURA, CA 93003-0704



May 27, 2011

Board of Directors
Ventura Regional Sanitation District
Ventura, CA

ADOPTION OF PROPOSED FISCAL YEAR 2011-12 FINAL BUDGET

Summary

Staff provided the Board with a presentation and copy of the Fiscal Year 2011-2012 Proposed Budget (FY 2012) at the May 19, 2011 Board meeting. The general purpose of the meeting was to deliver the Board a proposed budget two weeks in advance of this meeting so the Board had time to review and prepare for addressing the upcoming budget discussion/adoption. Staff identified that the proposed budget included a Reduction in Force (RIF) that is recommended by both staff and the Personnel & Finance (P&F) Committee. A copy of the Reduction in Force analysis is attached for reference.

The District P&F committee along with the Board spent the months of November and December of 2010 looking at the District reserves and the reserve policy. The outcome of this activity was the adoption of a new reserve policy on February 3, 2011. This reserve policy identified the amount of Restricted, Committed and Assigned Reserves that the Board is required/desires to hold for operation of the District. In light of the declining revenue growth and increased operating costs primarily from health care, pension, and energy the District is unable to fully fund the reserves as identified by policy. The District has been in a declining revenue trend for the last 18 to 24 months and has been aggressively addressing this through a variety of cost cutting measures, early retirement program, new revenue sources, and rate increases over the same time period.

The Board postponed a rate increase this fiscal year to provide staff the opportunity to solicit/secure additional tonnage with current and perspective clients. Additional tonnage in the form of both municipal solid waste (MSW) and Alternative Daily Cover (ADC) tons would have a significant impact on the revenue stream of the District. To date, no additional contracts for any tonnage have been secured although negotiations continue.

Staff is presenting a balanced budget for FY 2012. To achieve a balanced budget this year requires the implementation of a reduction in force. Staff has made multiple presentations to the P&F Committee on this topic and was directed to incorporate this recommendation in the FY 2012 budget. Staff will have a budget presentation which will include the RIF. Staff will also be addressing Board comments from the May 19 meeting as part of the proposed presentation.

Ventura County • **CITIES:** Camarillo • Fillmore • Ojai • Oxnard • Port Hueneme • San Buenaventura • Santa Paula • Thousand Oaks

SPECIAL DISTRICTS: Camarillo Sanitary • Camrosa Water • Channel Islands Beach Community Services • Montalvo Municipal Improvement •

Ojai Valley Sanitary • Saticoy Sanitary • Triunfo Sanitation • Ventura County Waterworks Nos. 1 and 16

Background

For the past two years the Board and the P&F Committee have considered revenue enhancement and expense reduction options. The lists below include the dates and titles of relevant Board packet material and staff reports where options were considered and prioritized for expense reductions and rate increases. These materials are available at the District office upon request.

Ventura Regional Sanitation District Board Packet Material

Board Meeting Date	Item No.	Description
10/15/09	8	Budget Deficit Considerations
01/07/10	7	Budget Update – Cost Reduction Options
02/18/10	6	Toland Road Landfill Fees
03/04/10	9	Solid Waste Fee Adjustments
03/18/10	10	VRSD Fiscal year 2010 Mid-Year Report
04/15/10	10	Toland Road Landfill Fees
05/06/10	6	Toland Road Landfill Award of Contract for Phase 3B Liner Construction
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03/17/11	9	Handout – Proposal to Increase Solid Waste Tonnage from Oxnard
03/17/11	10	Water & Wastewater Division Billable Rates
05/19/11	6	Fiscal Year 2011-12 Proposed Budget

Personnel & Finance Committee Packet Material

Meeting Date	Description
09/08/09	Fiscal Year 2010 Proposed Budget Bottom Line Net Deficit Highlights (\$1.1 million)
09/21/10	Savings Achieved Through Retirement of Employees
11/18/10	Reserves Analysis – Part 1 – Restricted Reserves
12/02/10	Reserves Analysis – Part 2 – Other Reserves
12/07/10	Reserves Analysis – Part 3 – Reserve Level Policy
02/08/11	Toland Road Landfill Rate Setting
04/19/11	Proposed Reduction in Force
05/03/11	Presentation of Preliminary Budget Fiscal year 2011-2012

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Should you have questions regarding the FY 2012 proposed budget, please contact me via email at marklawler@vrsd.com or by telephone at 658-4600.

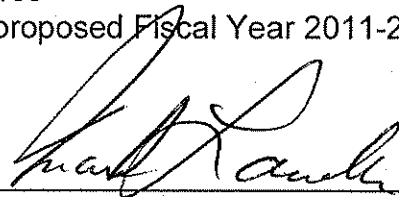
Recommendation

- a. Direct staff to implement the Reduction in Force
- b. Approve the Fiscal Year 2011-2012 (FY 2012) budget.

Alternatives

- a. Do not implement a Reduction in Force
- b. Direct staff to make changes to the proposed Fiscal Year 2011-2012 (FY 2012) budget.

APPROVED FOR THE JUNE 2, 2011 AGENDA



Mark Lawler – General Manager

VENTURA REGIONAL SANITATION DISTRICT

1001 PARTRIDGE DRIVE, SUITE 150 • VENTURA, CA 93003-0704



April 15, 2011

Board of Directors
Ventura Regional Sanitation District
Ventura, CA

PROPOSED REDUCTION IN FORCE

Executive Summary

The financial challenges posed by declining revenue growth, upward cost pressures from health care, pensions, and service demands and the low public tolerance for rate increases have compelled Executive Management to focus on the District's most important strategic priorities and to reallocate resources based on the goals and objectives as designated by the Board.

Since the downturn of the economy, the District's Executive Management has been looking at ways to reduce costs and increase revenue growth. Steps taken to date have included the following:

- Deferred capital and maintenance costs
- Offered early retirement incentives
- Increased rates/fees
- Increased insurance premiums paid by employees
- Investigated reduction of District paid retirement costs

Executive Management has delayed as long as possible recommending examination of staffing levels in the hopes that potential revenue would improve, unfortunately it has become unavoidable. Assuming the current staffing levels, the proposed budget for FY 11-12 reflects a structural deficit of approximately \$800,000.

Executive Management is recommending an organizational redesign by eliminating five management/administrative positions and downgrading one management position to an administrative position to realize a cost savings of approximately \$610,000. These savings, coupled with the recent parameters given by the Board for union negotiations, would help balance the District's budget deficit projected for FY 11-12. A plan has been developed to integrate and redistribute the workload performed by those positions that are being recommended for a reduction in force (RIF) in order to continue to efficiently operate under this recommendation.

In preparing this report it is essential to summarize the lengthy process that has been gradually leading up to this consideration. The following discussion will summarize the last two years of Board actions in the effort to balance the District's budget.

The Personnel & Finance Committee will be discussing this report on Tuesday, April 19, 2011 at 9:00 a.m. Comments and recommendations will be verbally presented to the Board on April 21, 2011.

Background

The Ventura Regional Sanitation District (District) has undertaken several key projects in the last five years: completion of two expansions at Toland Road landfill and construction of a biosolids\microturbine project. The two landfill expansion projects were planned activities that were necessary to continue landfill operations. The biosolids\microturbine project was undertaken to address concerns about the ongoing exportation of biosolids from Ventura County into primarily Kern County and to utilize the landfill gas as a renewable energy source. The combined costs of these projects were approximately \$38 million, of which the District utilized \$10 million from reserves and borrowed \$28 million for constructing these facilities.

The 2008 financial collapse has been accompanied by significant short and long-term financial impacts to the nation, including public agencies in California. Subsequent to the economic downturn, the tonnage at the landfill has decreased dramatically from historic norms. During the first ten years of operation, the landfill was averaging approximately 370,000 tons of solid waste disposal annually. With the economic downturn came a reduction of consumer spending, reduced solid waste disposal, and a near total collapse of the housing market and the debris generated for landfill disposal associated with this activity. The current tonnage appears to have stabilized in the 300,000 ton/year range. At an average rate of \$30/ton, a drop of 70,000 tons translates into a reduction of revenues of approximately \$2.1 million in the District's Solid Waste Division.

During the budget process for FY 09-10 the District's Board directed staff to monitor closely the economic fallout from the recession and to keep the Board informed on a quarterly basis regarding the financial status of the District.

In September of 2009, staff reported back to the Board that tonnage was continuing to drop at the landfill and that District expenses needed to be reduced. Not only was the tonnage continuing to fall, but the unit cost to dispose of a ton of solid waste was rising. This is essentially the same scenario water districts are experiencing with water conservation, i.e., less units to sell with fixed operating costs translates into a higher unit cost to operate.

Staff began to analyze the total financial impact to the District based on a 300,000 tons/year solid waste stream and the existing District operating expenses for FY 10-11. The District's revenue/expense model indicated that a 27% rate increase would be required to balance the \$2.7M dollar deficit projected for FY 10-11 budget. Based on the landfill financial model, staff began creating options for the Board to evaluate reducing District expenses.

TABLE 1

BOARD-DIRECTED REVENUE/EXPENSE OPTIONS

Budget Year 2010-2011

	<u>ESTIMATE</u>	<u>REALIZED</u>
a. New landfill revenue sources	\$200,000	\$200,000
b. Early retirement/employee savings	?	\$685,000
c. Eliminate non-mandatory cert pay	\$84,000	\$15,000
d. Eliminate participation in VCERA	\$0 - \$1.2 million	Not viable
e. 40-hour independent employee furlough	\$78,000	
f. Board meeting reductions (1/month)	\$30,000	Cancel if needed
g. Salary/benefit reductions	1% = \$56,000	
h. Increase landfill disposal fees	1% = \$100,000	10% = \$1 million

Budget Year 2011-2012

	<u>ESTIMATE</u>	<u>REALIZED</u>
aa. Overtime reduction	\$250,000	\$150,000 - \$200,000
bb. Engineer II vacancy	\$120,000	\$120,000

Table 1 identifies potential revenue enhancement and expense reduction options considered by the Board in the fall of 2009. Attached for reference is Exhibit A, which includes the dates and title of relevant Board packet material and staff reports where the options were considered and prioritized by the Board. These materials are available at the District office upon request. The two largest revenue/expense options enacted by the Board were the 10% landfill tipping fee increase and the early retirement incentive program. These two options raised revenues and cut expenses by \$1 million and \$309,000 respectively for the landfill operating budget. Districtwide, the early retirement incentive program resulted in a total savings of \$685,000/year. In addition to these Board actions, staff identified changes to existing administrative and landfill operations that would cut expenses by an additional \$1 million.

TABLE 2

VENTURA REGIONAL SANITATION DISTRICT
TOLAND LANDFILL COST SAVINGS

Protective Cover Soil savings (sand)	\$340,000
Transfer of biosolids hauling expense to Biosolids/Microturbine Electrical Generation Division	180,000
Reduction in Central Administration allocated costs	360,000
Reduction in overtime costs	120,000
Early retirement savings	308,560
Subtotal	1,308,560
Fee increase	1,000,000
Total	\$2,308,560

Table 2 lists the total revenue increase and expense savings, for the landfill, achieved by the Board and staff actions that total approximately \$2.3 million.

Options in Table 2 were discussed and approved by the Board during various meetings from October 2009 through June 2010. As stated earlier, all of the items that required Board approval are attached as Exhibit A. These items essentially were in place at the beginning of the FY 10-11 budget that began on July 1, 2010. Again, the Board gave staff the direction to continue to monitor the economics closely in hopes that revenues would pick up and avert additional cost cutting measures.

As the economic situation for the District continued to decline, primarily due to reductions in revenue, the District continued to operate by drawing from its reserves. On July 1, 2010, the State changed Title 27 of the State Health and Safety Code regarding requirements for funding post-closure landfill reserves. In addition, the accounting guidelines for reporting also changed with the introduction of GASB 54. The combination of these three factors led staff to bring forward a full analysis of the District's reserve policy. The policy was discussed by the Board and rewritten in November-December 2010. The final policy reflected shortfalls in funding levels of the District reserves. During the Board adoption of the reserve policy, the Board recognized that the reserve levels would not meet the policy requirements. The Board acknowledged that the policy is a goal to be achieved and could be implemented over time. The proposed funding of the reserve policy reflects building reserves back over a five year period to minimize the financial impact to the customers.

Subsequent to the reserve analysis, the District adjusted the landfill tipping fee model to reflect the current revenue and expenses of the landfill and the newly adopted reserve policy. The result of the model indicated that to balance the budget for the upcoming year would require at a minimum a 5.6% rate increase to a maximum of 40.2% for a fully funded reserve policy. The Board recognized that a reserve policy is a guideline

and not a requirement; however, failure to adequately fund reserves essentially borrows from the future to pay for present activities. The Board was also concerned about additional rate increases for rate payers. The Board directed staff to look into potential possibilities to increase landfill tons and revenues. In addition, the Board requested staff look into additional expense cutting measures.

In the fall of 2010, staff identified the potential to contract for additional tons that would be available in the fall of 2011. Staff prepared a proposal and submitted it for consideration as reported to the Board on March 17, 2011. It should be noted that even if the District is successful in obtaining additional tons for the landfill, it may not result in increased revenues. The primary reason is that in order for the District to be competitive on the disposal fee at the landfill, the District offered a lower tipping fee to be competitive. A reduced tipping fee would apply to existing contracts. Revenue benefit from the additional tons may not be realized until a future date. It is staff's recommendation not to count on these additional tons at this time as there are too many factors that could alter an accurate analysis.

The Water/Wastewater (WWW) Division has also seen a reduction in revenue due to District rate freezes, reduction in service requests and the continued increase of costs due to energy and personnel. The WWW Division does not currently carry reserves so when a deficit occurs in the operational budget, the financial impact is felt on the general District reserves. Each year the District has been taking action internally to balance these budgets, however, due to the dynamic economic environment it has been hard to adjust to client's needs and timing. The District recently took a Board action to implement a 5% rate increase. In addition management has reassigned staff to maximize billable staffing time.

It is anticipated that upcoming employee discussions will consider all employees contribute to their retirement benefits. Currently, 100% of these costs are paid by the District. There may be savings to the District from these discussions, however, the exact amount has not been settled upon or agreed to at this time.

Reduction in Force Recommendations

Overview

A reduction in force is generally the last consideration of many organizations to balance a budget. The historical information referenced above were the efforts of the Board and staff to increase revenues and reduce expenses. Even though there may be some opportunities to secure additional revenue streams to the District from both increased tonnage and additional services, many of these opportunities are still in the discussion phase and are not guaranteed via contracts at this time. At the April 7, 2011 Board meeting, several Board members indicated that they wanted to see consideration of staffing levels before any additional rate increases were to be considered. Assuming the same revenue streams as FY 10-11, for the next year or two, the only remaining mechanism that has not been evaluated is a reduced staffing level.

During the budget preparation process, staff has been focusing their attention on how to ensure that all of the billable employees are fully allocated. Any unanticipated work that materializes could be staffed with temporary help. This business model will allow the District to staff to a baseline level and essentially float the workforce based on the needs of our clients. Again this approach forces management to look at utilizing billable labor in the most efficient manner as possible. In taking this approach several District employees were reassigned and duties shifted.

Central Administration is an overhead cost to the District. Generally these positions are non-billable and do not generate revenue for the District. This non-billable overhead cost is allocated to the three enterprise segments of the District. These allocated overhead costs, in addition to the divisions' administrative costs, put a burden on the District's rates and fees.

As the General Manager, I directed the District's Executive Management to address a reduction in force primarily looking at the District's mid-management and other administrative support positions. The reason for selecting this method was based on several key factors as follows:

1. The District currently has in place a strong Executive Management team and strong Supervisors.
2. Mid-Management duties, under these scenarios, can be divided both up to Executive Management and down to Supervisors. A common method for maximizing efficiency in an organization is to empower the workforce to make decisions. The District has a mature and experienced workforce that is capable of making sound decisions.
3. Two of the Mid-Management positions are currently filled by engineers. Most of the District's engineering work is completed. The next major expansion of the landfill is ten years away. The District's billable clients are requesting less engineering services.

The following recommendations identify the positions to be eliminated from the FY 11-12 budget. These reductions are intended to balance the budget.

Finance Department

1. Eliminate the Fiscal Manager (FM) and downgrade the position to a Management Analyst.
 - a. The Management Analyst level position will allow for reassignment of the technical aspects of the FM position while also allowing for the redistribution of the workload between the existing Management Analyst and Fiscal Technician.
 - b. The Director of Finance and Administration will assume the administrative and management duties of the FM.

2. Eliminate the Management Specialist/Contracts & Purchasing position. District staff can absorb the job functions of this position with minimal impact.

Information Technology

1. Eliminate the Information Technology Manager and Information Technology Specialist positions.
2. Outsource the Information Technology (IT) Function. Currently, the District is using the services of Frontier Technology, Incorporated (FTI) and Technology Management Concepts (TMC). FTI supports the District in various IT functions, specifically with servers, networking and desktop support. TMC supports the District in its MS/Great Plains financial software.
 - a. The District is recommending the continued and expanded use of both FTI and TMC. The District will forego doing any updates/upgrades to the financial software unless it is absolutely required and operate in a "maintenance status" level.
 - b. Staff has been in contact with FTI to assume the responsibilities of the IT staff. FTI's proposal is to have remote access to all terminals within the District to troubleshoot and maintain District equipment from off-site remote locations.
3. Management and administrative responsibilities currently under the Information Technology Manager will be transferred to the Director of Finance and Administration.

Operations Department

In addition to the Central Administration reduction in staffing, staff is recommending the elimination of the Solid Waste Division Manager and Water & Wastewater Division Manager positions. Currently both of these positions are staffed with engineers. The Division Managers primary responsibilities are administrative oversight such as budget oversight, regulatory compliance, contract management, reviewing District billing and customer monthly reports, interacting with customers to ensure they are satisfied with our services, and generating board letters. These administrative and managerial duties for both Division Managers will be divided among the Director of Operations, General Manager, and Director of Finance and Administration.

Solid Waste Division

1. Eliminate the Solid Waste Division Manager.
2. The administrative and managerial duties for the Solid Waste Division Managers will be divided among the Director of Operations, General Manager, and Director of Finance and Administration.
3. The landfill expansion project known as Phase 3B will be completed this calendar year. Once this project is completed, there will not be another large capital project associated with the landfill for approximately ten years. Currently there is a general contractor on board, geotechnical support from an outside firm, as well

- as a construction management firm providing technical oversight. It is anticipated that this project will be completed by the end of summer. The remaining work on the biosolids and microturbine project is highly specialized and we are already working with consultants who have technical expertise beyond our staff's skill level. Once this additional work is completed by outside specialists, the equipment will need to be routinely monitored by staff.
4. As for the day-to-day operation at the landfill, we will continue to rely on our superintendent, supervisors and lead workers who have been running this model landfill since its expansion.
 5. Smaller, intermittent engineering services may be needed periodically and these can be handled on a case-by-case basis by an outside engineering firm.

Water & Wastewater Division

1. Eliminate the Water/Wastewater Division Manager.
2. The administrative and managerial duties for the Water/Wastewater (WWW) Division Manager will be divided among the Director of Operations, General Manager, and Director of Finance and Administration.
3. The Maintenance Supervisor and Technical Services Supervisor will assume responsibility for overseeing and supervising assigned operational functions.
4. Create an additional Senior (lead) WWW Worker.
 - a. This Senior (lead) WWW Worker position will be an in-house promotional opportunity. The increased costs will be nominal.
 - b. This position will assign, monitor, evaluate the work and ensure task completion.
5. In the WWW Division, having an engineer on staff was extremely helpful during the Conifer Tank Replacement Project for the Triunfo Sanitation District (TSD). This tank replacement project is about to be awarded for construction and the TSD Board has chosen to contract with an outside vendor for project management thus diminishing the need for District engineering services.
6. It is important to note that most VRSD clients are not in a capital construction mode that requires a full-time engineer. Smaller, intermittent engineering services may be needed periodically and these can be handled on a case-by-case basis by an outside engineering firm.

Financial Impact

Staff is recommending six management/administrative positions be eliminated from the District's budget starting in FY 11-12. The District currently is facing a deficit of approximately \$800,000 in the next fiscal year. The savings from the elimination of these management and administrative positions are estimated to be \$610,000 as illustrated on Table 3 below. Staff believes that a combination of this reduction in force and the pending discussions to obtain employee contributions towards retirement will greatly reduce the District's overhead costs and significantly narrow the expected budget gap.

TABLE 3

Proposed Staff Reductions

Central Administration

	Annual Salary	Employee Benefits	Combined Salary & EB
105 MANAGEMENT SPECIALIST/CONTRACTS & PURCHASING	66,103	33,931	100,034
713 FISCAL MANAGER	105,465	48,901	154,366
714 INFORMATION TECHNOLOGY MANAGER	105,465	48,944	154,409
104 INFORMATION TECHNOLOGY SPECIALIST	77,750	38,392	116,142
<i>Total Central Administration Savings</i>	<i>(\$354,784)</i>	<i>(\$170,168)</i>	<i>(\$524,951)</i>

Solid Waste

550 SW DIVISION MANAGER	(\$121,078)	(\$58,329)	(\$179,407)
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Water Wastewater

551 WWW DIVISION MANAGER	(\$115,212)	(\$55,265)	(\$170,477)
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<i>Combined District Savings</i>	<i>(\$591,073)</i>	<i>(\$283,761)</i>	<i>(\$874,835)</i>
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Increase/outourcing costs

Central Administration

	Annual Salary	Employee Benefits	Combined Salary & EB
103 MANAGEMENT ANALYST	\$90,115	\$43,063	\$133,178
OUTSOURCING OF IT			\$130,000
<i>Combined District Savings</i>			<i>\$611,657</i>

If you have any questions please call me at 658-4600 or email MarkLawler@vrzd.com.

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Recommendations

It is recommended the Board:

- a. Eliminate the following six positions from the FY 11-12 budget:
 - Management Specialist/Contracts & Purchasing
 - Fiscal Manager
 - Information Technology Manager
 - Information Technology Specialist
 - Solid Waste Division Manager
 - Water/Wastewater Division Manager.
- b. Add a Management Analyst position to the FY 11-12 budget.
- c. Authorize the General Manager to negotiate and execute a contract for Information Technology Services for a not to exceed amount of \$150,000.

Alternatives

- a. Do not approve staff's recommendations and continue to draw off the District's reserves.
- b. Reconsider a solid waste tipping fee rate increase.
- c. Direct staff as appropriate.

APPROVED FOR APRIL 21, 2011 AGENDA



Mark Lawler - General Manager

EXHIBIT A

Ventura Regional Sanitation District Board Packet Material

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10/15/09	8	Budget Deficit Considerations
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EXHIBIT A
(Continued)

Personnel & Finance Committee Packet Material

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