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On September 13, 2011, the Board of Supervisors adopted the Countywide Strategic Plan including the County's Mission Statement, Values, and Guiding Principles. These statements are reproduced here to reaffirm the importance of these principles in guiding the planning and defining the purpose of the County's budget process.



## *~MISSION~*

*To provide superior public service and support so that all residents have the opportunity to improve their quality of life while enjoying the benefits of a safe, healthy, and vibrant community.*

## *~VALUES~*

*Build and foster public trust through:*

- ❖ Ethical Behavior*
- ❖ Transparency and Accountability*
- ❖ Equitable treatment and respect of all constituents*
- ❖ Excellence in service delivery*

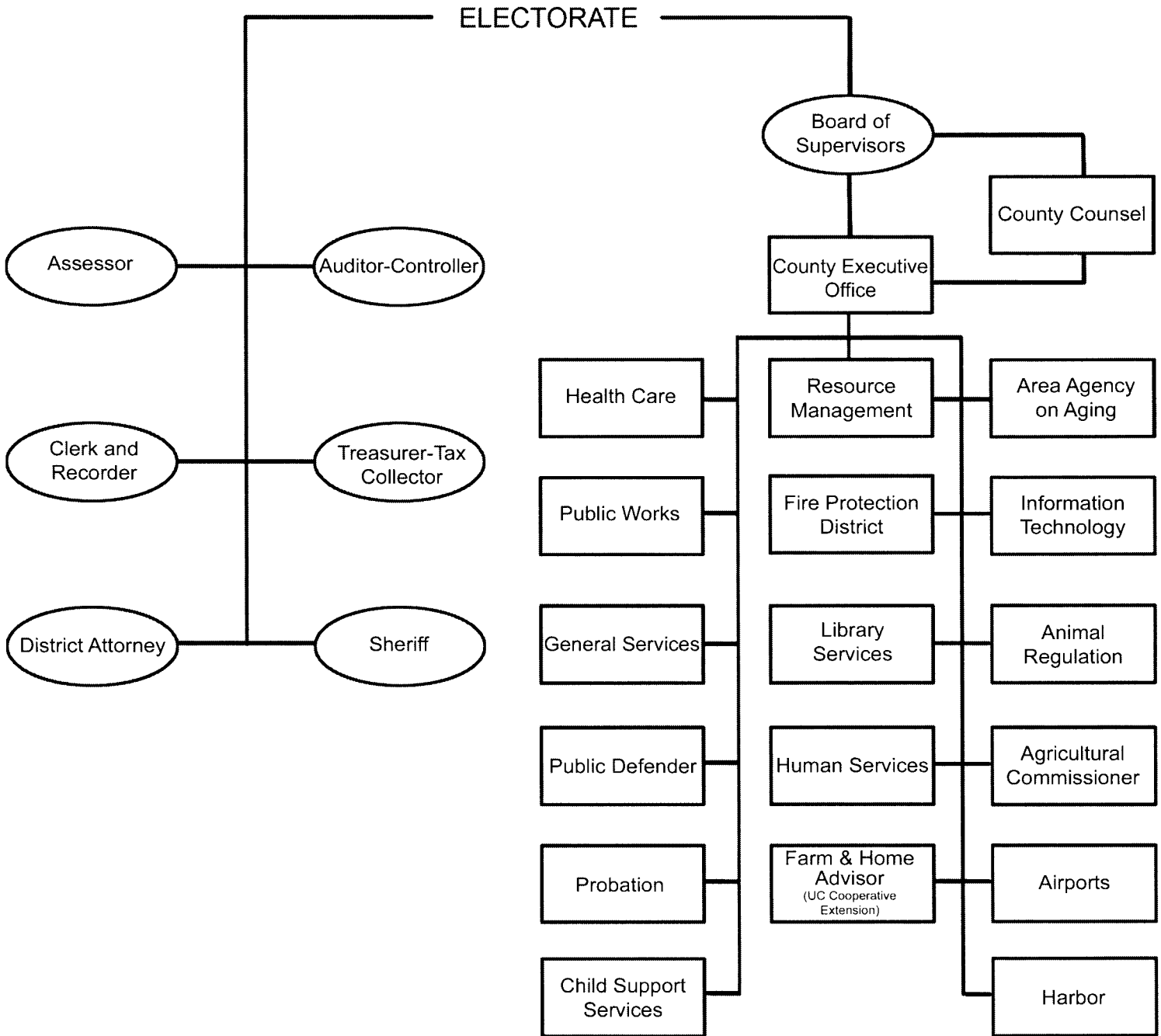
## *~GUIDING PRINCIPLES~*

*We focus on service our resident and business communities by:*

- ❖ Adopting carefully considered policies*
- ❖ Staying competitive through the implementation of proven practices and the effective use of technology*
- ❖ Delivering services in a business and constituent friendly, customer-service driven, cost effective manner*
  - ❖ Utilizing strategic thinking and action*
- ❖ Promoting an action-oriented, empowered, and accountable workforce*
  - ❖ Planning for and developing programs to meet future needs*
  - ❖ Operating in a fiscally responsible manner*

# COUNTY OF VENTURA

## ORGANIZATION CHART



Elected

Appointed

CHRISTINE L. COHEN  
AUDITOR-CONTROLLER  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009-1540



CHIEF DEPUTIES  
LOUISE WEBSTER  
SANDRA BICKFORD  
BARBARA BEATTY  
JOANNE McDONALD

**TO: THE RESIDENTS OF THE COUNTY OF VENTURA**

In accordance with the provisions of Sections 29000 through 29144 of the California Government Code, the County of Ventura presents the Fiscal Year (FY) 2011-12 Adopted Budget, adopted by the Board of Supervisors on June 20, 2011 and balanced based on financial information available at that time.

The Fiscal Year (FY) 2011-12 Adopted Budget is the plan of financial operations for departments, agencies and special districts governed by the Board of Supervisors. The budget contains estimated expenditures for the fiscal year and the proposed means of financing those expenditures. The budget document is available at the Auditor-Controller's website noted below. Following is a summary of the budget document.

**BUDGET OVERVIEW**

Total budgeted appropriations remained constant at \$1.682 billion. The FY2010-11 total actual expenditures of \$1.524 billion were 10.4% lower than the FY2011-12 budgeted appropriations. In the General Fund, appropriations of \$872 million decreased by \$10.4 million or -1.2% over the prior years adopted budget. Although salaries and benefits are up primarily due to increased retirement costs those increases are offset by decreases in services and supplies and other charges as well as estimated savings from employees increased retirement contributions. Some of the decreases in appropriations were caused by a reduction in federal and state grant revenue from the loss of federal stimulus funding.

Total budgeted revenues of \$1.607 billion increased \$13 million, or 0.8%, over the prior year adopted budget. Within total budgeted revenues, tax revenues increased by \$3.5 million, or 0.9%, over prior year budget amounts. Over the same period, current secured property tax revenue increased slightly by \$3.3 million, or 1.2%. The FY2010-11 total actual revenues of \$1.582 billion were 1.6% lower than the FY2011-12 budgeted revenues. In general, the total increase in budgeted revenue can be attributed to nominal net increases in taxes, licenses, fees and franchises.

The County's budget is based on several significant principles and guidelines, including:

- A structurally balanced budget where ongoing requirements are financed with ongoing revenues.
- Year-end fund balance or carryover for the General Fund is not considered an ongoing available financing source but should be used to replenish reserves and designations and finance one-time expenditures including capital improvement projects.
- State or federal funding reductions for specific programs and services are offset by corresponding cuts in the same department budgets and programs or offset by alternative revenue or net cost decreases in other department programs.
- All new programs or expanded services are offset by new revenue or net cost reductions in existing programs.

## BUDGET HIGHLIGHTS

- The composite employer contribution rate for Retirement Contributions increased from 19.19% to 22.43% of covered payroll resulting in an estimated increase in total County employer contributions of approximately \$14 million.
- Total General Fund Reserves and Designations are \$125 million, an increase of \$7 million compared to the prior year's adopted budget, bringing the balance to approximately 14.4% of the overall General Fund revenues. The Designation for Subsequent Year Financing in the General Fund is \$89 million, an increase of \$7 million, or 9.2% over the prior years adopted budget.
- General Fund secured property taxes are budgeted at \$163 million, an increase of \$.1 million or 0.1% over prior year. Countywide, the secured property assessed valuation of \$100.3 billion has increased by \$134 million, or 0.01% compared to the prior year.
- A total increase in full-time equivalent positions (FTE) of 59 or 0.7%, over prior year adopted budget with a decrease of 12 FTEs, or -0.3% in the General Fund.

Although the budget is balanced, there are a number of issues that may impact future budgets including a continued statewide economic recession affecting most revenues, increases in medical and retirement costs, replacement/upgrade for infrastructure costs, and State and Federal budget reductions.

The State enacted the Fiscal Year 2011-12 budget on June 30, 2011. The budget makes substantial cuts to government programs and reduces state spending by \$15 billion. Of significant importance, the budget proposes reductions in direct aid programs and the realignment of public safety responsibilities from the State to local governments. The County will review the State budget to ensure that corresponding adjustments are made in the County's budget for possible State funding reductions, program shifts, or other factors that may cause negative impact to County programs.

The adopted budget presented incorporates revised budgetary standards and practices as issued by the State Controller's Office in January, 2010. Subsequent to *County Budget Act* legislative revisions, the Governmental Accounting Standards Board (GASB) issued *GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type*. Appendix C conceptually depicts governmental funds as presented in State Controller proposed GASB 54 format.

Let us know if you have any questions, comments, or suggestions concerning the budget or regarding the finances of the County of Ventura. Contact information is noted at the bottom of the preceding page.

Sincerely,



CHRISTINE L. COHEN  
Auditor-Controller

# COUNTY OF VENTURA

## FY 2011-2012 ADOPTED BUDGET USER'S GUIDE

The Adopted Budget has been prepared in compliance with State Controller and Code of Regulations guidelines. Schedules 1 through 9 present detail for 'County (Governmental) Funds' as defined by the State Controller. Schedules 10 and 11 present detail of the Internal Service Funds and Enterprise Funds respectively. Schedules 12 through 15 pertain to Special District Funds whose affairs and finances are under the supervision and control of the Board of Supervisors. A brief description of the type of information contained in each of the schedules is included below:

### SUMMARY INFORMATION

**Schedule 1, All Funds Summary:** represents the County's total budget and summarizes 'Total Financing Sources' and 'Total Financing Uses' of County funds that are under the direct control of the Board of Supervisors, including governmental-type funds (general, special revenue, debt service and capital projects funds) as well as enterprise, internal service, special districts and other agencies. Independent special districts are excluded from this schedule. The specific funds included under "Governmental Funds" are found in Schedule 2; "Other Funds" are represented in Schedule 10 (ISF), Schedule 11 (Enterprise) and Schedule 12 (Special District and Other Agencies).

**Schedule 2, Governmental Funds Summary:** displays 'Total Financing Sources' and 'Total Financing Uses' for County Governmental funds consisting of general, special revenue, debt service, capital projects and permanent funds. Detail for "Decreases/Increases to Reserves and Designations" (columns 3 and 7) is found in Schedule 4. Detail for column 4, "Additional Financing Sources" can be found in Schedules 5 and 6. Detail for column 6, "Financing Uses" is found in Schedules 7, 8, and 9.

**Schedule 3, Fund Balance - Governmental Funds:** summarizes fund balance, encumbrances, reserves and designation information by fund, for County Governmental funds displayed in Schedule 1. Encumbrances, reserves and designations are subtracted from actual total fund balance to determine the amount of fund balance that is unreserved and undesignated as of June 30 of the preceding budget year.

**Schedule 4, Reserves/Designations - By Governmental Funds:** displays detail, by fund, for "Decreases/Increase to Reserves and Designations" (columns 3 and 5) for Governmental Funds presented in Schedule 1.

## FINANCING SOURCES INFORMATION

**Schedule 5, Summary of Additional Financing Sources by Source and Fund:** displays 'Additional Financing Sources' detail by major revenue source and by fund for the 'Governmental' funds noted in Schedule 1. Adopted and Recommended amounts plus the actual revenues for the two previous years are shown.

**Schedule 6, Detail of Additional Financing Sources by Fund and Account:** displays detail by fund, revenue account, and source for the 'Additional Financing Sources' (column 4) for 'Governmental' funds presented in Schedule 2.

## FINANCING USES INFORMATION

**Schedule 7, Summary of Financing Uses by Function and Fund – Governmental Funds:** the first part of the schedule, "Summarization by Function", displays County 'Total Financing Uses' detail for column 8 of Schedule 1 by state function and lists contingencies, reserves and designations by fund. The second part displays the same information by fund for 'Governmental' funds noted in Schedule 1. Adopted and Recommended amounts, as well as actual expenditures for two previous years are also shown.

**Schedule 8, Detail of Financing Uses by Function, Activity and Budget Unit – Governmental Funds:** presents detail of total 'Financing Uses' ('Financing Uses' [column 6 of Schedule 1] less 'Appropriation for Contingencies' [column 5 of Schedule 7, section 2]) grouped by State Function, State Activity and budget unit.

## DEPARTMENTAL DETAIL INFORMATION

**Schedule 9, Financing Sources and Uses by Budget Unit by Object – Governmental Funds:** an overview, by budget unit, of adopted revenues and appropriations, including the prior year final budget and actual for the Governmental Funds summarized in Schedule 2. Includes appropriations, revenue and summarized position information (FTEs are rounded to the nearest whole number), followed by a brief narrative describing the major activities of the budget unit and the fund in which the budget unit belongs. Corresponding pages depict the revenue and expenditure/appropriation detail by line item for the prior year final budget plus two years of prior year actual. In this schedule, the budget units are organized first by State function, then by State activity, and budget unit.

**Schedule 10, Operation of Internal Service Funds:** displays operating income (revenue) and expense detail for Internal Service Funds presented in fund and budget unit order.

**Schedule 11, Operation of Enterprise Funds:** displays operating income (revenue) and expense detail for Enterprise Funds presented in fund and budget unit order.

## SPECIAL DISTRICTS INFORMATION

**Schedule 12, Special Districts and Other Agencies Summary:** displays 'Total Financing Sources' and 'Total Financing Uses' for Special District funds whose affairs and finances are under the supervision and control of the Board of Supervisors. Detail for "Decreases/Increases to Reserves and Designations" (columns 3 and 7) is found in Schedule 14. Detail for column 4, "Additional Financing Sources" and column 6, "Financing Uses," can be found in Schedule 15.

**Schedule 13, Special Districts and Other Agencies – Fund Balance:** summarizes fund balance, encumbrances, and reserves and designation information, by fund, for the Special District funds displayed in Schedule 12.

**Schedule 14, Special Districts and Other Agencies Reserves/Designations:** displays detail, by fund, for "Decreases/Increase to Reserves and Designations" (columns 3 and 7) for "Special Districts and Other Agencies" funds presented in Schedules 1 and 12.

**Schedule 15, Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object:** an overview, by budget unit, of adopted revenues and appropriations, including the prior year final budget and actual for the Special District Funds summarized in Schedule 12. Includes appropriations, revenue and summarized position information (FTEs are rounded to the nearest whole number), followed by a brief narrative describing the major activities of the budget unit and the fund in which the budget unit belongs. Corresponding pages depict the revenue and expenditure/appropriation detail by line item for the prior year final budget plus two years of prior year actual.

## APPENDICES

**Appendix A: Summary of Permanent Positions:** provides detail of positions included in the Adopted Budget. Information is organized by budget unit and includes position classification, biweekly salary range, number of Full Time Equivalent positions (FTE) and Count (authorized positions) for the prior year (adopted), current year requested and current year adopted budgets.

**Appendix B: Property Taxes and Assessed Valuation Information:** The top portion of this schedule shows property tax revenue budgeted for 'County (Governmental) Funds.' The bottom half of the schedule details the countywide assessed valuation.

**Appendix C: GASB Statement No. 54 Fund Balance Presentation:** The adopted budget presented incorporates revised budgetary standards and practices as issued by the State Controller's Office in January, 2010. Subsequent to *County Budget Act* legislative revisions, the Governmental Accounting Standards Board (GASB) issued *GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type*. Appendix C conceptually illustrates governmental funds as presented in State Controller proposed GASB 54 format.

**Appendix D: Special District Enterprise Fund Presentation:** Per the State of California County Budget Guide, budget forms have not been prescribed for Enterprise Special Districts under the supervision and control of the board of supervisors. However, at individual County discretion, the format for County budget Schedules 10 and 11 may be used to present the managerial budget of "board governed" Enterprise Special Districts. Appendix D illustrates County Special Districts presented using the Enterprise format.

