COUNTY OF VENTURA

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 details for 'County (Governmental) Funds' as defined by the State Controller. Schedules 10 and 11 present details 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 and the Independent special districts (Special District Enterprise funds). The specific funds included under "Governmental Funds" are found in Schedule 2; "Other Funds" are represented in Schedule 10 (ISF), Schedule 11 (Enterprise), Schedule 12 (Special Districts 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, permanent funds, debt service, and capital projects. Details for "Decreases/Increases to Fund Balances" (columns 3 and 7) are found in Schedule 4. Details for column 4, "Additional Financing Sources" are found in Schedules 5 and 6. Details for column 6, "Financing Uses" are found in Schedules 7, 8, and 9.

Schedule 3, Fund Balance - Government Funds: summarizes total fund balance, encumbrances, non-spendable/restricted/committed, and assigned obligated fund balance information, by fund, for Governmental Funds displayed in Schedule 2 (column 2). Encumbrances and obligated fund balances are subtracted from the total fund balance to determine the amount of available fund balance that is unobligated as of June 30 of the preceding budget year.

Schedule 4, Obligated Fund Balances – By Governmental Funds: A detailed presentation of "Decreases/Cancellations (columns 3 and 4) and Increases/New (columns 4 and 5) to obligated fund balances" for Governmental Funds presented in Schedule 1 (columns 4 and 6).

FINANCING SOURCES INFORMATION

Schedule 5, Summary of Additional Financing Sources by Source and Fund – Governmental Funds: 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 is shown.

Schedule 6, Detail of Additional Financing Sources by Fund and Account – Governmental Funds: displays detail by fund, revenue account and source for the 'Additional Financing Sources' (column 7) for 'Governmental' funds presented in Schedule 2 (column 4).

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 ‘Total Financing Uses’ detail for column 8 of Schedule 1 by state function, list of contingencies and provisions for obligated fund balance by fund. The second part displays the same information summarized 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’ presented in Schedule 1 ‘Financing Uses’ (column 6) and Schedule 7 (column 5 ‘Total Financing Uses’ less ‘Total Obligated Fund Balances’), 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 – Non-Enterprise: 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 obligated fund balances” (columns 3 and 7) is found in Schedule 14. Detail for column 4, “Additional Financing Sources” and column 6, “Financing Uses,” is found in Schedule 15.

Schedule 13, Fund Balance - Special Districts and Other Agencies - Non-Enterprise: summarizes total fund balance, encumbrances, non-spendable/restricted/committed, and assigned obligated fund balance information, by fund, for the Special District funds displayed in Schedule 12 (column 2). Encumbrances and obligated fund balances are subtracted from the total fund balance to determine the amount of available fund balance that is unobligated as of June 30 of the preceding budget year.

Schedule 14, Special Districts and Other Agencies Obligated Fund Balance – Non-Enterprise: displays detail, by fund, "Decreases/Cancellations (columns 3 and 4) and Increases/New (columns 4 and 5) to obligated fund balances" for Special Districts and Other Agencies Funds – Non-Enterprise as presented in Schedule 1 (column 3 and 7).

Schedule 15, Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object – Non-Enterprise: 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.

Special District Enterprise Fund Presentation (Schedule 12 ENT and Schedule 15 ENT): 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.

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), 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: Ventura County Medical Center (VCMC) Charge Description Master: A comprehensive listing of items billable to a hospital/clinic patient or a patient's health insurance provider.

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