



## **Ventura County Mission, Values and Goals**

On February 14, 1995, the Board of Supervisors adopted the County's Mission Statement, identified a set of values by which to guide their conduct and established a number of important goals to better serve the residents of Ventura County. This statement is 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 public infrastructure, services and support so that all residents have the opportunity to achieve a high quality of life and enjoy the benefits of a healthy economy.

### **Values**

We will honor the public trust through:

- Open and honest communication with the public.
- Meaningful public participation in the decision-making process.
- Critical evaluation of mandates.
- Setting budget-driven policy.
- Empowering our employees to act.
- Advocating for appropriate legislation.
- Operating in a fiscally responsible and effective manner, within budgetary limits.

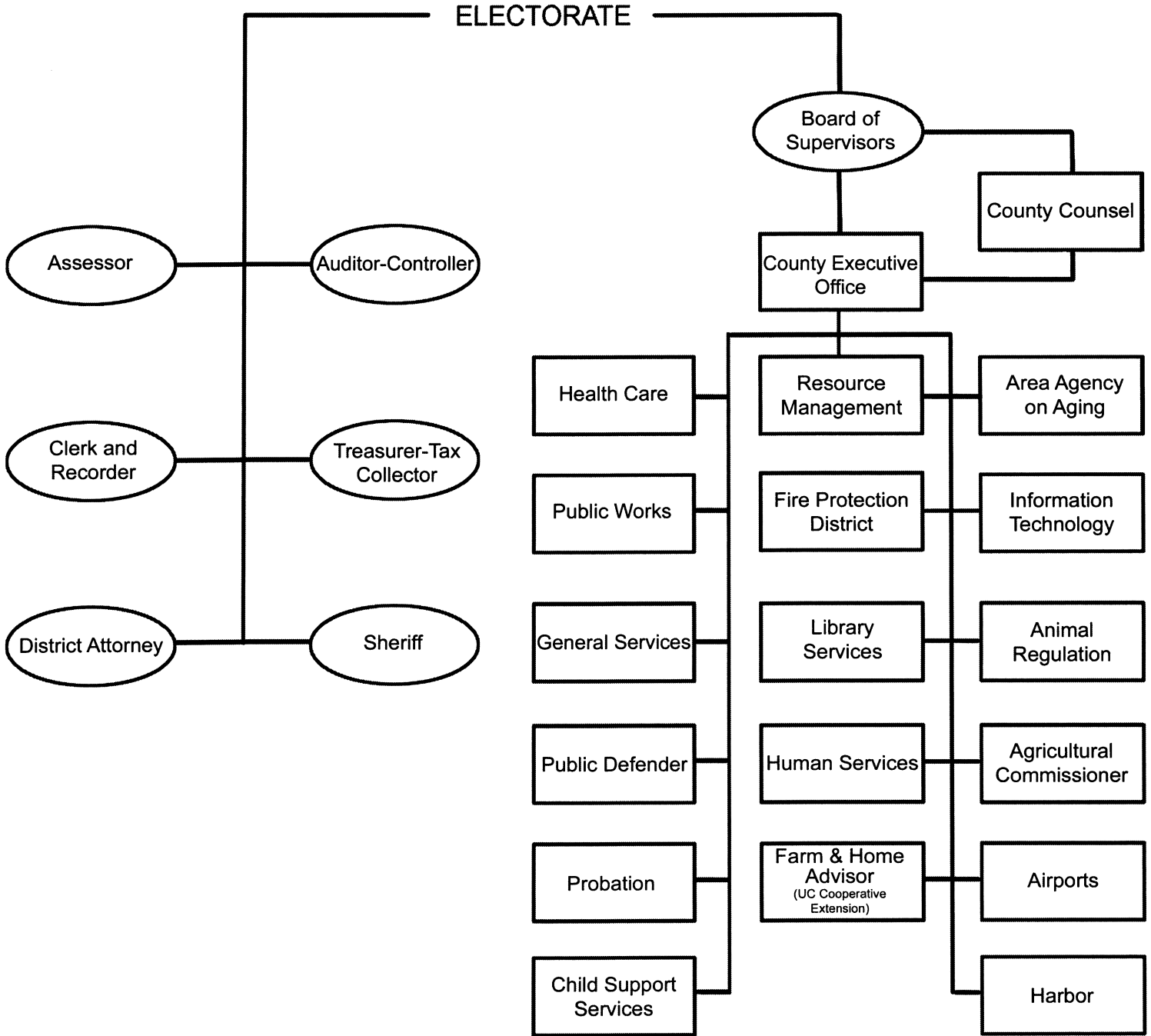
### **Goals**

We will focus on serving our taxpayers and customers by:

- Being timely and responsive.
- Effectively using technology.
- Maintaining a bias for action.
- Focusing on outcomes.
- Taking a systems approach to problem resolution.
- Insuring active involvement of stakeholders.
- Supporting an environment of continuous improvement with defined quality, results, cost and performance.
- Benchmarking our performance.

# 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**

The Fiscal Year (FY) 2008-2009 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**

The Board of Supervisors adopted the budget for FY 2008-09 on June 16, 2008. The budget was balanced based on financial information available at the time.

Overall, total budgeted appropriations increased \$37 million, a 2.3% over prior year's adopted budget. In the General Fund, appropriations increased by \$23 million or 2.7% over prior year's adopted budget.

Budgeted revenues increased 1.5% or \$22 million over prior year adopted budget. All tax revenue increased by \$9 million over prior year budget amounts, an increase of 2.3%. Over the same period, current secured property tax revenue increased by \$11.4 million or 4.1%. In comparison, FY 2007-08 adopted budget included a \$22.5 million increase from the prior year's adopted amounts representing an 8.8% increase in revenue. The smaller increase this year can be attributed to the slow down in the real estate market.

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

- Retirement contributions increased by approximately \$3 million. Although the composite employer contribution rate decreased from 19% to 17%, retirement contributions in total increased slightly as the lower rate was applied against higher payroll costs.
- Total General Fund reserves and designations equaled \$104 million – a decrease of approximately \$16 million over prior year adopted budget, bringing the balance to approximately 12% of overall General Fund revenues.
- The Designation for Subsequent Year Financing in the General Fund decreased by \$18 million to \$63 million, a decrease of 22% over the prior year's adopted budget.
- Secured property taxes are budgeted at \$169 million in the General Fund, an increase of over \$6 million or 4% over prior year representing an estimated 3% increase in assessed valuation. This is a substantial decrease from the 8% increases budgeted in prior years.
- A total increase in full-time equivalent positions (FTE) of 85 or 1.1% over prior year adopted budget with an increase of 32 FTEs (0.7%) in the General Fund.

Although the budget is balanced, there are a number of issues that may impact future budgets including increases in medical and retirement costs, an increasing jail population, seismic retrofitting of the hospital, future State audits, various facilities maintenance projects and State and Federal budget reductions.

Once the State adopts a budget, the County will need to review its budget to ensure that adjustments are made for any State funding reductions to County programs.

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

### 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 13 through 16 deal with Special District Funds. A brief description of the type of information contained in each of the schedules is included below:

**Consolidated Budget Summary:** represents the County's total budget and summarizes 'Available Financing' and 'Financing Requirements' of County funds that are under the direct control of the Board of Supervisors. These are grouped by major fund type. The specific funds included under "County Operating Funds" are found in Schedule 1 and "Special District Funds" are shown in Schedule 13. The Enterprise Funds, whose detail is found in Schedule 11, have been separated into two groupings. Since the Medical Center Enterprise fund is the largest enterprise fund, it is shown separately. The remaining enterprise funds are grouped under "All Other Enterprise Funds".

Note: Internal Service Fund (ISF) appropriations and estimated revenue totals are not separately included in the Consolidated Summary. Since ISF funds provide services to other County funds, appropriations for ISF services are included in all other funds receiving the services. Including the ISF appropriations in this schedule would inflate total County appropriations.

### SUMMARY INFORMATION

**Schedule 1:** displays 'Available Financing' and 'Financing Requirements' for County (Governmental) funds only. Special District, Enterprise and Internal Service Funds are not summarized in this schedule. Detail of reserves and designations (columns 3 and 7) is found in schedule 3. Detail for column 4 "Estimated Additional Financing Sources" can be found in Schedules 4, 5, 5A, and 5B. Detail for "Estimated Financing Uses" (column 6) is found in schedules 7, 8, 8A, 8B, 8C, and 9.

**Schedule 2:** summarizes fund balance, encumbrances, reserves and designation information by fund, for the County funds displayed in Schedule 1.

**Schedule 3:** displays detail, by fund, for "cancellations of " (decreases) and "provisions for" (increases) in reserves and designations summarized in columns 3 and 7 of Schedule 1.

### FINANCING SOURCES INFORMATION

**Schedule 4:** displays 'Estimated Additional Financing Sources' detail by major revenue source and by fund for the 'County' funds noted in Schedule 1. Adopted and Recommended amounts plus the actual revenues for the two previous years are shown.

Note: Schedules 5, 5A, and 5B below, all present additional detail of the "Estimated Additional Financing Sources" noted in column 4 of Schedule 1 for 'County Funds'. The three schedules differ only in the way the data is grouped.

**Schedule 5:** groups 'Estimated Additional Financing Sources' by revenue source, then by budget unit.

**Schedule 5A:** groups 'Estimated Additional Financing Sources' by state function, state activity, and budget unit.

**Schedule 5B:** presents detail of 'Estimated Additional Financing Sources' by state function, state activity, budget unit, and revenue source.

### **PROPERTY TAXES AND ASSESSED VALUATION INFORMATION**

**Schedule 6:** the top portion of this schedule shows property tax revenue budgeted for 'County (Governmental) Funds'. The bottom half of schedule details countywide assessed valuation.

### **FINANCING USES INFORMATION**

**Schedule 7:** the upper portion, "Summarization by Function", displays total 'Financing Requirements' detail for column 8 of schedule 1 by state function; the lower portion displays the same information by fund for 'County' funds noted in Schedule 1. Adopted and Recommended amounts, as well as actual expenditures for two previous years are also shown.

**Schedule 8:** details by fund the "Appropriation for Contingencies" and "Provisions for Reserves & Designations" summarized in Schedule 7.

**Schedule 8A:** presents detail of total 'Specific Financing Uses' (Estimated Financing Uses [column 6 of schedule 1] less "Appropriation for Contingencies") grouped by State Function, State Activity and budget unit. The "Appropriation for Contingencies" amount in total is noted mid-way through Schedule 7; detail by fund for "Appropriation for Contingencies" is shown in schedule 8.

**Schedule 8B:** presents total 'Specific Expenditures' (Total Specific Financing Uses plus Appropriation for Contingencies) grouped by major expenditure categories, then by State Function on top half of schedule, and by fund below.

**Schedule 8C:** displays total 'Specific Expenditures' (defined above) grouped by major expenditure categories, then classified by fund and budget unit.

### **DEPARTMENTAL DETAIL INFORMATION**

**Schedule 9:** detail, by budget unit, of adopted appropriations and prior year final budget plus two years of prior year actuals for the County Funds summarized in Schedule 1. On the first page

under 'Budget Overview', appropriations, revenue and position information is summarized (FTEs are rounded to the nearest whole number), followed by a brief narrative describing the major activities of the budget unit. The remaining pages show only the appropriation detail by line item. The fund in which a budget unit belongs is noted on last page of the line item detail. In this schedule, the budget units are organized first by State function, then by State activity, and budget unit. Revenue detail for these budget units can be found separately in Schedules 5, 5A, and 5B.

**Schedule 10:** details revenue and expenditure for Internal Service Funds presented in fund and budget unit order.

**Schedule 11:** displays revenue and expenditure detail for Enterprise Funds presented first by fund, then in budget unit order.

### **SPECIAL DISTRICTS INFORMATION**

**Schedule 13:** summarizes 'Available Financing' and 'Financing Requirements' for Special District funds only. Detail of reserves and designations (columns 3 and 7) is found in schedule 15. Detail for column 4 "Estimated Additional Financing Sources" and for "Estimated Financing Uses" (column 6) is found in schedule 16.

**Schedule 14:** summarizes fund balance, encumbrances, and reserves and designation information, by fund, for the Special District funds displayed in Schedule 13.

**Schedule 15:** displays detail of "cancellations of" and "provisions for" reserves and designations (by fund) summarized in columns 3 and 7 of Schedule 13.

**Schedule 16:** displays both revenue and expenditure detail for Special District Funds summarized in Schedule 13. The top portion shows 'assessed valuation' by fund and 'debt service tax rate' information, if applicable.

**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.

Note: All prior year data is consistent with year-end closing amounts per the financial accounting system and does not represent final audited figures.



