

PREFACE

The Fiscal Year 2004/2005 Adopted Budget publication was developed to serve the needs of an audience that ranges from the Board of Supervisors and County Administration to the County departments and the general public. Since the need for financial information and detail varies with each group, the budget is presented in different formats, with differing levels of detail.

The *Budget Issues* section starts with a two page brief that discusses the primary issues that the Board of Supervisors and County Administrator had to confront in developing the final budget. Since there are many who require more information on these considerations, the County Administrator's Recommended Budget, Tentative Budget, and Final Budget memoranda are also included in this section. These memoranda not only serve the purpose of providing background information on the fiscal year 2004/05 budget process, they also provide permanent documentation of the issues, considerations, and financial planning that went into the budget development.

Those individuals who are only interested in a broad-brush view of the budget may find all the information they require, by reviewing the Summary of All Activity by Fund (Schedule A) in the *State Reports* section of this publication. This schedule provides the total available resources and the total expenditures by fund.

Since others require a more comprehensive review of the budget, the *Budget Overview* section (previously titled *Budget in Brief*) has been expanded for this years publication to include a discussion of Pima County's Financial Structure, as well as presentations of the expenditures, revenues, full time equivalents (positions with funded hours), and capital projects for fiscal year 2004/05.

The *Budget Planning Practices* section was revised this fiscal year, to better detail the financial policies and provide an overview of the goals that guide Pima County's budget development process. The financial segment discusses the balanced budget requirement, taxes, the General Fund ending fund balance, accountability, and many other items that impact the budget development. The Non Financial segment provides a general view of the non financial and strategic planning goals and mission considerations that guide the departments.

Finally, detailed information on the program budgets are presented in the *Functional Areas* section. The introductory information in each functional area provides the program and department totals for expenditures, revenues, and full time equivalents, while the function statements, goals and objectives, performance measures, and financial summaries are presented in the department budget segments.