

PREFACE

The Fiscal Year 2011/2012 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 2011/12 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 includes 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 2011/12.

The *Budget Planning Practices* section details the financial policies and provides 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 nonfinancial segment provides a general view of the nonfinancial 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.



MEMORANDUM

Date: September 2, 2011

To: The Honorable Chairman and Members
Pima County Board of Supervisors

From: C.H. Huckelberry *CHH*
County Administrator

Re: **Fiscal Year 2011/12 Adopted Budget**

Transmitted herewith is the budget for Fiscal Year (FY) 2011/12, as adopted by the Board on June 21, 2011. This document provides the detail for the FY 2011/12 budget, which totals \$1,302,402,322 in expenditures and \$1,044,229,924 in revenues.

Summary information by fund, department and functional area provides a countywide overview. Each department's operating budget is presented in a format that provides specific information on their revenues, authorized expenditures, staffing levels, programs, goals and performance measures. The department information is divided into five broad functional areas (County Administration, Community & Economic Development, Justice & Law Enforcement, Office of Medical & Health Services and Public Works), which reflect the basic service areas within the County. This format is consistent with the presentations made to the Board during the budget process.

This document provides a framework to guide Pima County operations during the year. It represents many months of work, which includes the efforts of elected officials, department representatives and administrative staff throughout the County and the staff of the Budget Division. All those involved are to be commended for their efforts and contributions.

It should also be noted that the FY 2010/11 budget document received the Distinguished Budget Presentation Award from the Government Finance Officers Association. This is the 13th consecutive year the County's budget has been so recognized.

Finally, the County has always been concerned about the property tax burden on residents and businesses within Pima County. We have been prudent in our budgeting of property tax revenues and mindful that increases can be economically detrimental. Our budget is not only balanced, it is based on the sound fiscal policy of moderating property tax burdens placed on Pima County residents and businesses. The combined primary and secondary property tax levy authorized in the FY 2011/12 Adopted Budget reduces property taxes by more than four percent, or over \$12 million, from the previous year.

CHH/mjk
Attachment



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Pima County

Arizona

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) Presented an award of Distinguished Presentation to Pima County for its annual budget for the fiscal year beginning July 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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