

COCHISE COUNTY

FY 20/21
Adopted Budget
Special Districts

Edward Gilligan, County Administrator
Daniel Duchon, Budget Manager



Public Programs...Personal Service

COCHISE COUNTY

Library District

Library District	FY20	FY21	Change
Total Budget	2,340,665	2,579,203	238,538
Expenses	1,344,635	1,466,109	121,474
Reserves	996,030	1,113,094	117,064
Rate	0.1451	0.1451	0
Levy	1,366,096	1,411,946	45,850

COCHISE COUNTY

Flood Control District

Flood Control	FY20	FY21	Change
Total Budget	6,549,965	7,764,024	1,214,059
Expenses	3,850,264	4,717,063	866,799
Reserves	2,699,701	3,046,961	347,260
Rate	0.2597	0.2597	0
Levy	2,071,177	2,146,341	75,164

COCHISE COUNTY

Light Districts:

Bowie

Budget \$12,227

Proposed Tax Rate 1.0607 (5% increase)

Levy = \$12,227 (+\$869)

Sunsites

Budget \$26,549

Proposed Tax Rate .4208 (flat)

Levy = \$21,029 (+1,041)

Naco

Budget \$10,312

Proposed Tax Rate .4049 (flat)

Levy = \$8,202 (+\$137)

Golden Acres

Budget \$10,467

Proposed Tax Rate .3705 (flat)

Levy = \$7,956 (+\$401)

Pirtleville

Budget \$17,191

Proposed Tax Rate .5511 (flat)

Levy = \$12,680 (+1,129)



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FY 19/20 Year-End - Projected

	FY19/20 Adopted Budget	Revenue	Expenditures	Expected Fund Balance
General Fund	\$85,097,674	\$57,029,952	\$60,300,009	\$28,870,152
Special Revenue Fund (includes internal service, capital and SRF)	\$109,688,003	\$55,943,436	\$47,400,996	\$51,888,353
Total	\$194,785,677	\$107,527,423	\$107,653,106	\$76,594,390



COCHISE COUNTY

FY21 Final Budget Summary

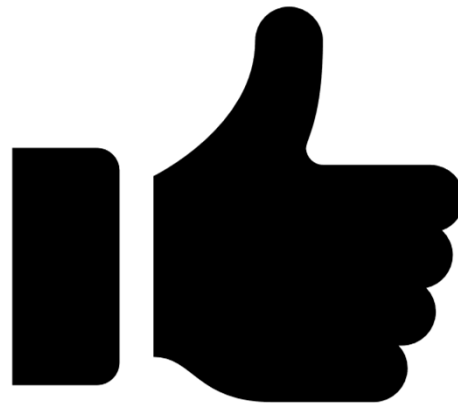
Funds	FY20 Adopted	FY21 Tentative	Change	% Change
General Fund	85,097,674	84,675,999	(421,675)	-0.5%
All Other Funds				
Special Revenue Funds	76,568,398	76,706,757	138,359	0.2%
Capital Projects Funds	24,733,118	15,973,036	(8,760,082)	-35.4%
Enterprise Funds	8,386,487	10,487,177	2,100,690	25.0%
All Other Funds Total	109,688,003	103,166,970	(6,521,033)	-5.9%
Total All Funds	194,785,677	187,842,969	(6,942,708)	-3.6%



COCHISE COUNTY

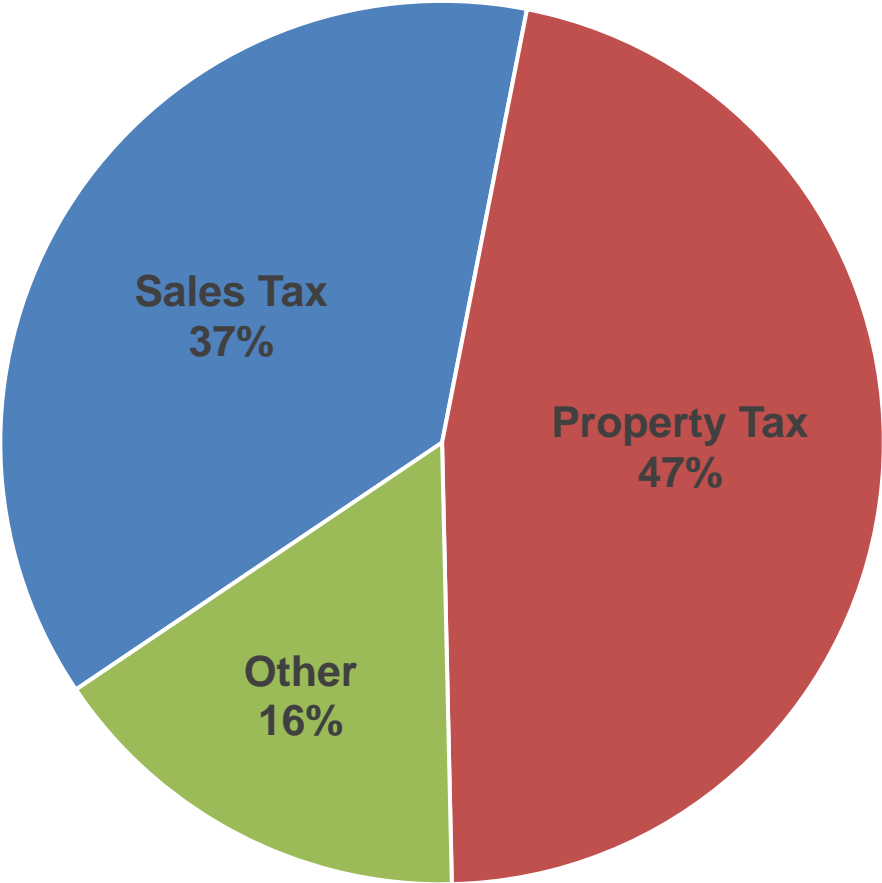
Tentative to Adopted Budget

- No Changes to the FY21 Tentative Budget



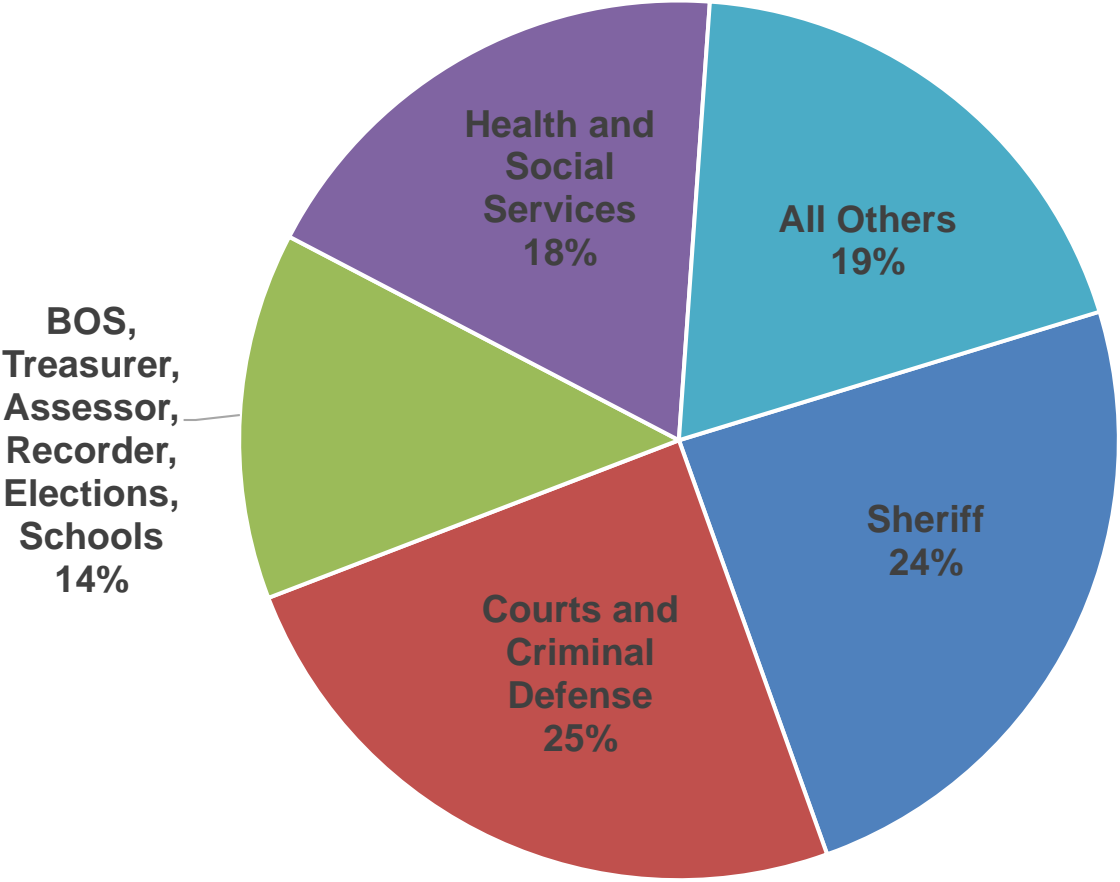
COCHISE COUNTY

General Fund Revenue



COCHISE COUNTY

General Fund Expenses



COCHISE COUNTY

Expenditure Changes in FY21

- Total expenses decreased by \$1.0m from FY20 Amended Budget
- Closure of the Juvenile Detention Center FY21 savings of \$525k and annual savings of approximately 1.0m
- Board of Supervisors eliminated Community Enhancement Funds \$502k
- Development Services Department – staff restructure, approximately \$90k
- Fleet Department Replacement expenses reduced \$490k
- Arizona Counties Insurance Pool (ACIP) annual costs increased from \$681k to \$830K
- Projected increase of \$225k for 2020 Election costs (Recorder/Elections)
- AZ CARES Act 5.7m not included in this budget
- Maintaining approx. 17.9m in Contingency
 - Projected to finish FY20 with 17.7m in Contingency



COCHISE COUNTY

Funding Requests

In total, the Board of Supervisors received sixteen funding requests, totaling \$441k in one-time costs, and \$1.1m in annual costs. No funding requests were approved unless funding could be found via reducing expenses, i.e. budget neutral.

- Public Defender – Defense Investigator (\$41k) and Legal Secretary (\$43k) position changes were funded via reduced contract attorney expenses.
- Health – Medical Director contract (\$61k) and Mosquito Surveillance Program (\$46k) costs were funded via a grant, and reductions in travel, training, and community outreach.
- Coordinated Courts Funding Requests were not approved by Superior Court Administrator/Presiding Judge.
- Facility Requests funded via Building Enhancement Fund – based on priority



COCHISE COUNTY

Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 37.6%; Tier 1 & 2 Unfunded Liability of 35.4m
 - Sole responsibility of Cochise County
- CORP – Detention Tiers 1 & 2 funded status of 56.0%; Unfunded Liability of 6.3m
 - Sole responsibility of Cochise County
- CORP – AOC Tiers 1 & 2 funded status of 54.1%; Unfunded Liability of 406.5m
 - Pooled responsibility
- EORP – Funded status of 33.6%; Unfunded Liability of 650.3m
 - Pooled responsibility



COCHISE COUNTY

Summary

- County's overall financial situation is stable with increased reserves, yet still facing unfunded pension liabilities and economic uncertainty due to pandemic
- Recommended no funding requests unless budget neutral
- Recommend holding primary tax rate flat at 2.6747
- Request approval of the Cochise County FY21 Final Budget

