

# COCHISE COUNTY

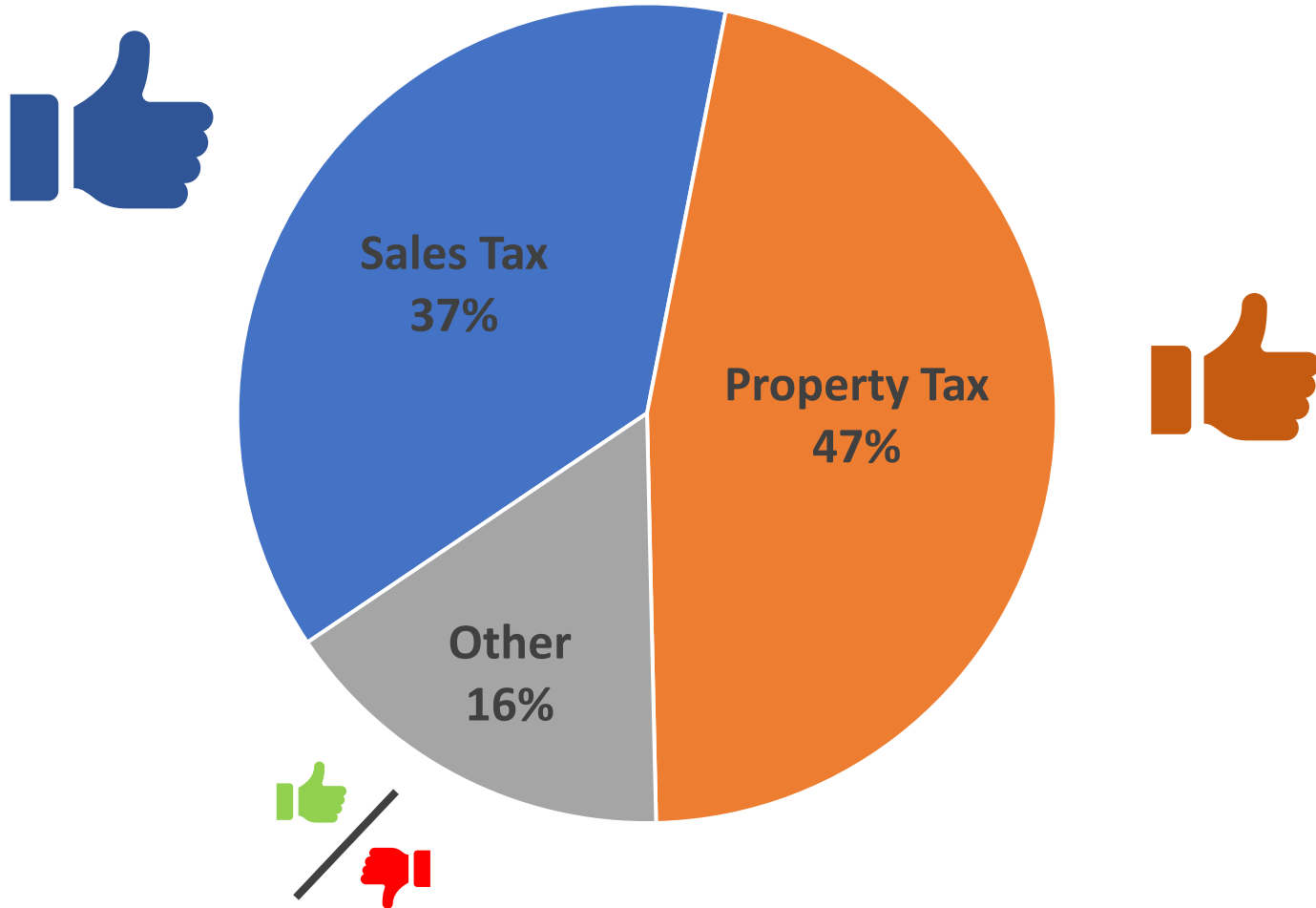
## Budget Work Session

- Revenues
- Expenses
- Funding Requests



*Public Programs...Personal Service*

# General Fund Revenues



# General Fund Revenues – Key Points

- Property Tax
  - Valuations increased due to New Construction, Property Improvements, and changes in housing market
- Sales Tax – State and Local
  - Increases over FY20, yet large gains in FY21 likely one-time
  - Online sales tax up, construction/contracting down
- Department Revenues
  - JP Fees/Fines down, JP/Magistrate IGA up
  - Health Dept – pending Environmental Health fee updates
  - Building Permits – projected increases
  - Recorder Fees – projecting increases



# General Fund Expenses

- Funding Requests
- Market Adjustments
- Operating Expenses
  - Roughly flat
    - Increases to utilities, insurance



# COCHISE COUNTY

## Funding Requests

Department	One-Time Cost	Annual Costs	Description
County Attorney		\$ 31,025	Software
Development Services	\$ 75,000		Dake Road Clean-up
Sierra Vista JP		\$ 31,370	Increase JP Pro Tem hours 20 to 30
Willcox JP		\$ 33,482	1.0 FTE - Court Assistant
Willcox JP		\$ 18,157	Increase Part Time employee to Full Time
Court Administration	\$ 75,000		Strategic Plan
Juvenile Detention	\$ 45,000		1 vehicle
Sheriff		\$ 486,000	Compensation Plan (786k - 300k = 486k)
Sheriff		\$ 7,396	Body Cameras - Animal Control Officers
Sheriff		\$ 15,500	Uniform Allowance
Sheriff		\$ 190,000	Holiday, Comp Time Policy (540k - 350k = 190k)
	\$ 195,000	\$ 812,930	Totals

Building Enhancement and IT Capital			
Information Technology	\$ 50,000		Black Knob tower site generator upgrade
Information Technology	\$ 55,000		Server room HVAC
Recorder	\$ 65,000		Office Remodel
Sierra Vista JP	\$ 56,000		Office Remodel
Court Administration	\$ 42,000		Door Access System
Treasurer	\$ 65,000		Office Remodel
	\$ 333,000		Totals



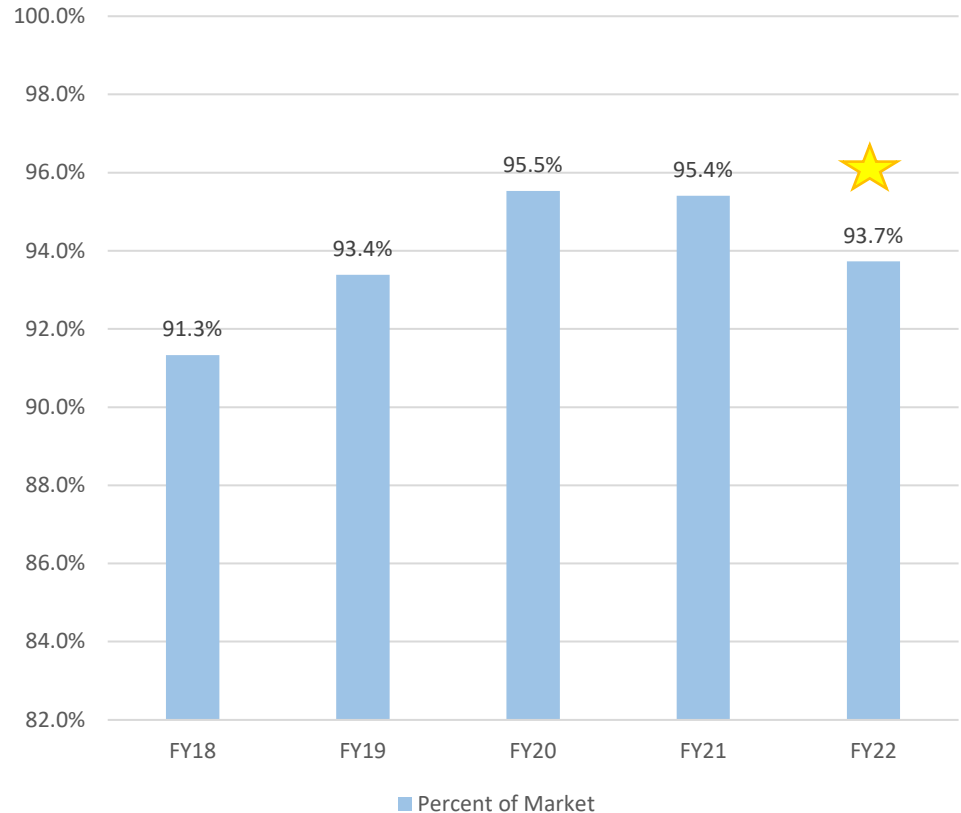
# COCHISE COUNTY

## County Market Plan

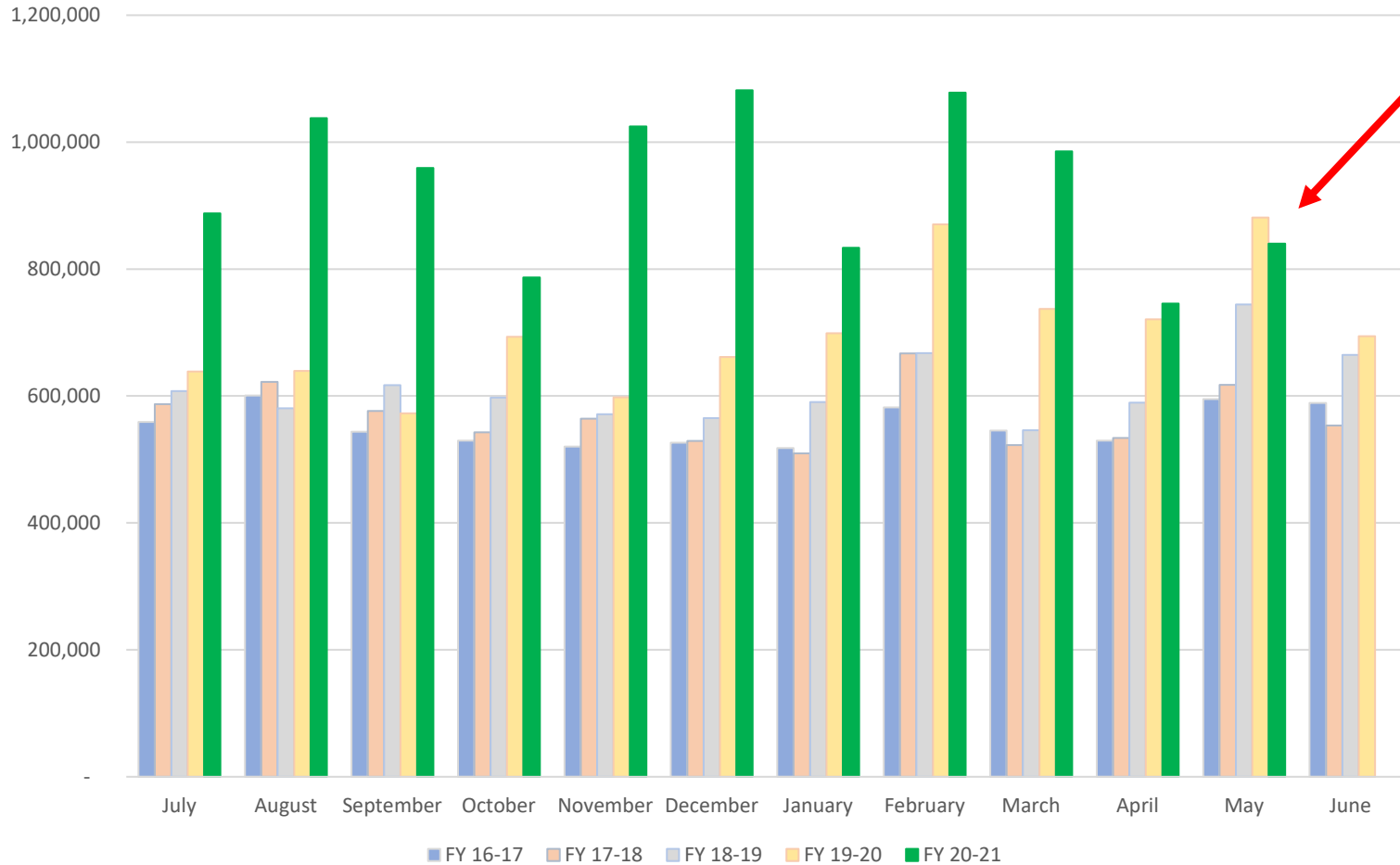
- Three Year Plan
  - FY18, FY19, FY20
- FY21 – no adjustments
- FY22 – slight decrease in % of market
- Recommended targeted adjustments to departments and jobs based on retention and performance

Market %	Cost
100%	1,963,851
99%	1,650,481
98%	1,337,112
97%	1,023,742
96%	710,373
95%	397,003
94%	83,633

County-wide % of Market

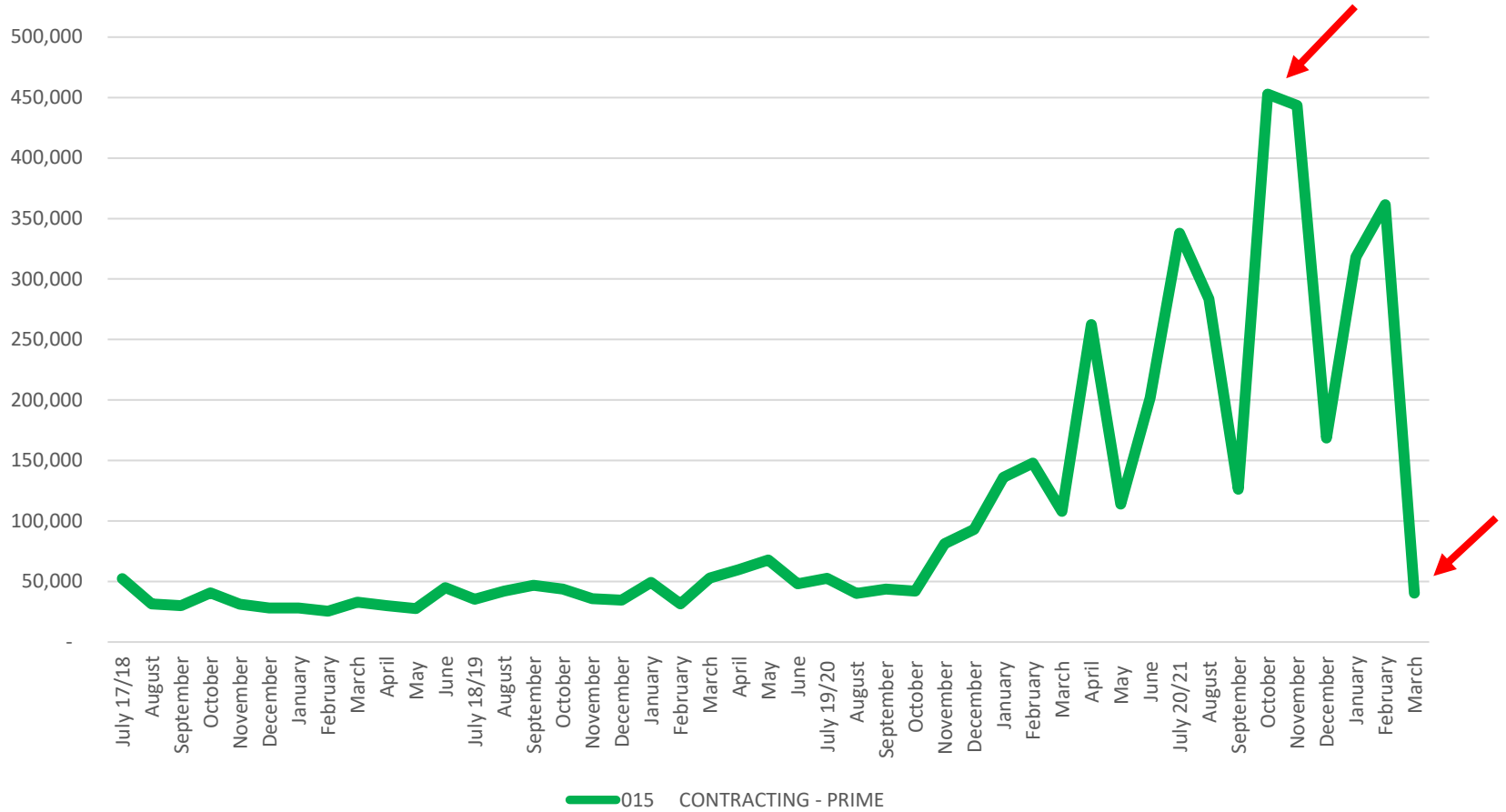


# Appendix 1 – County Sales Tax



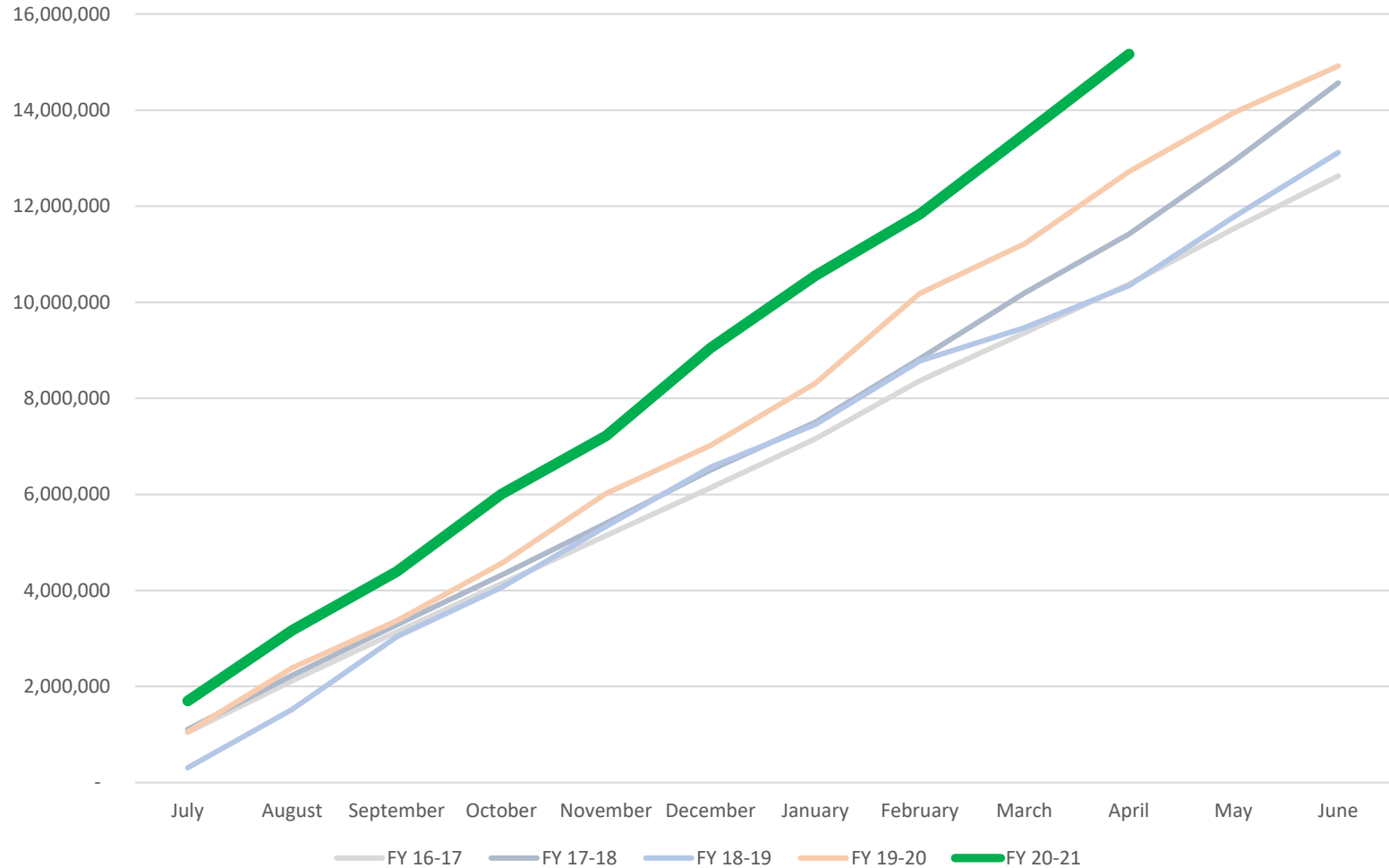
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## Appendix 2 – County Sales Tax Prime Contracting



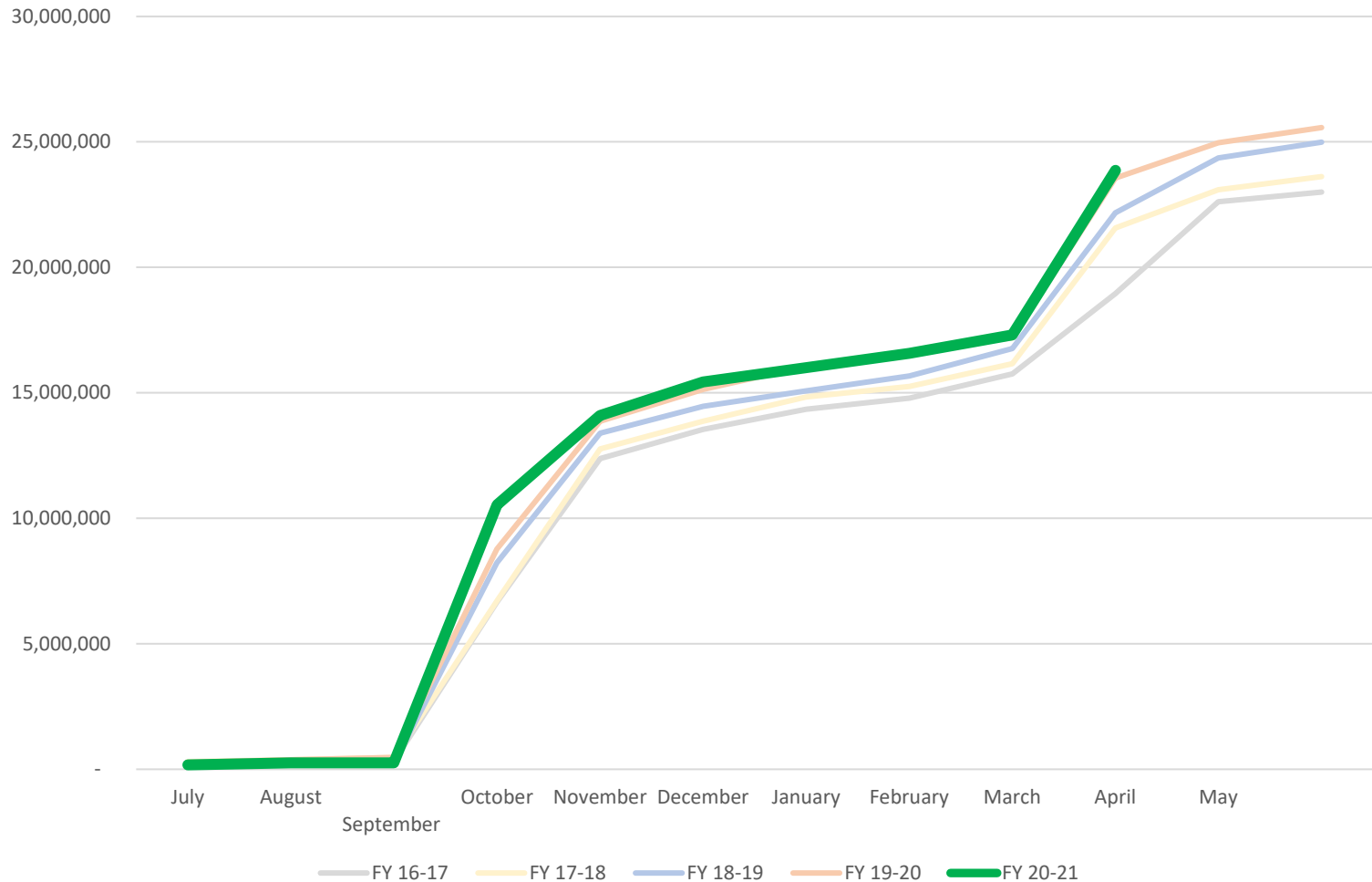
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## Appendix 3 – State Sales Tax

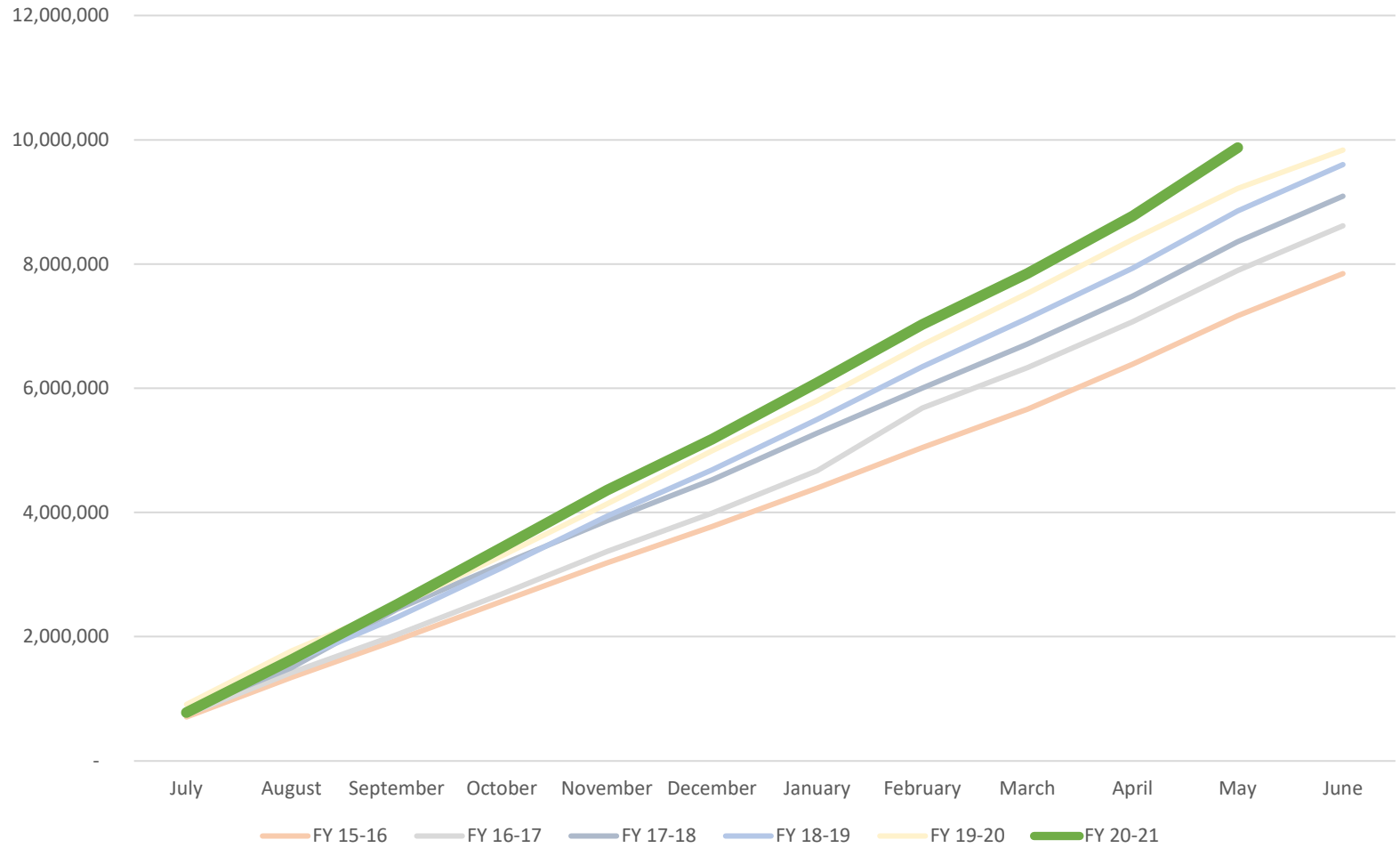


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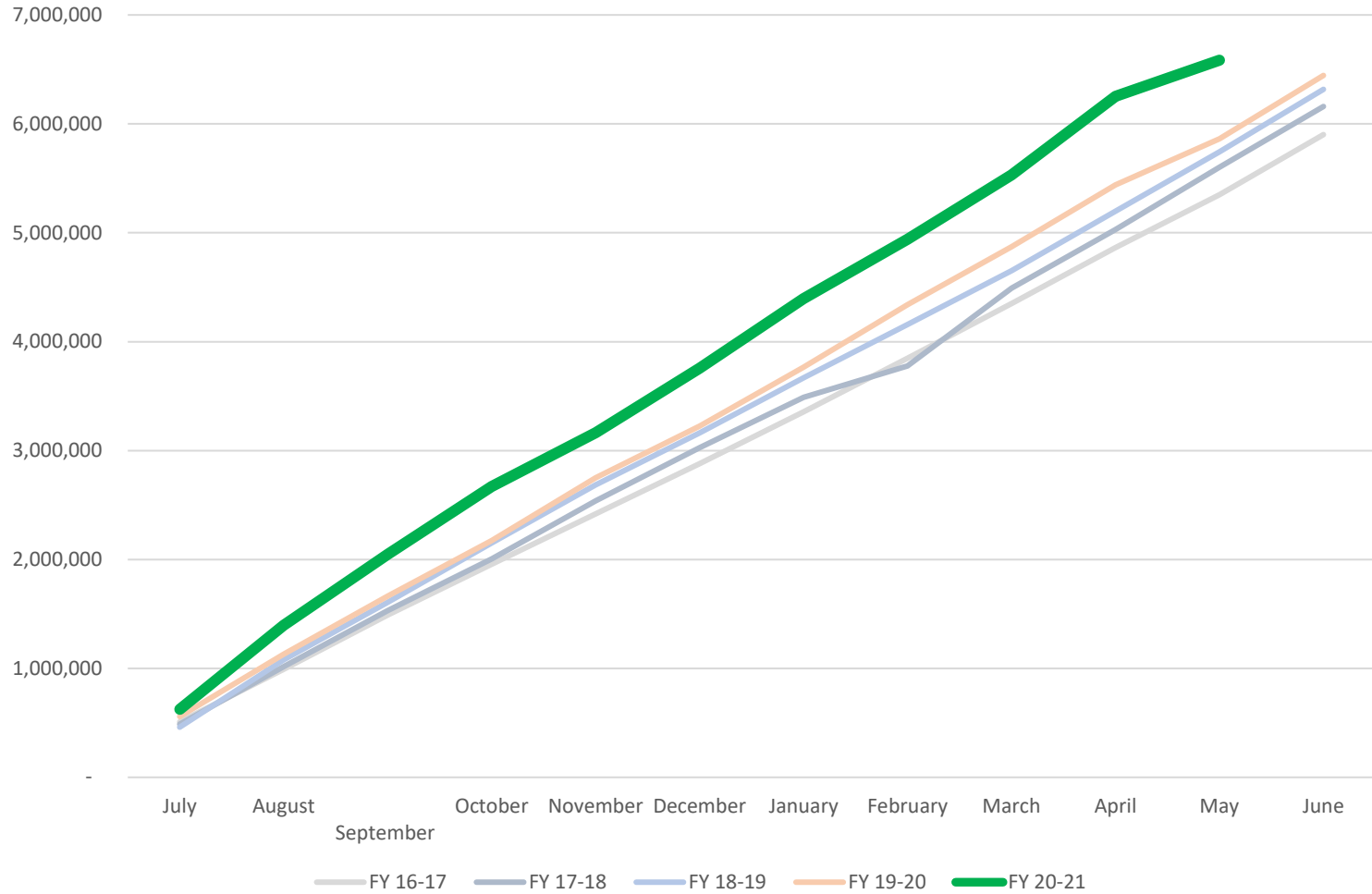
## Appendix 4 – Property Tax



# Appendix 5 – HURF



# Appendix 6 - VLT



# Appendix 7 – Property Tax Continued

<b>General Fund</b>	
FY21 Rate	2.6747
FY22 NAV	994,800,778
FY21 Levy	26,027,089
New Const	519,218
Increased Value	61,629
Levy	26,607,936

<b>Library District</b>	
FY21 Rate	0.1451
FY22 NAV	994,800,778
Levy	1,443,456

<b>Flood Control District</b>	
FY21 Rate	0.2597
FY22 NAV	994,800,778
Levy	2,583,498

<b>Fire District Assistance Tax (FDAT)</b>	
FY21 Rate	0.1000
FY22 NAV	994,800,778
Levy	994,801

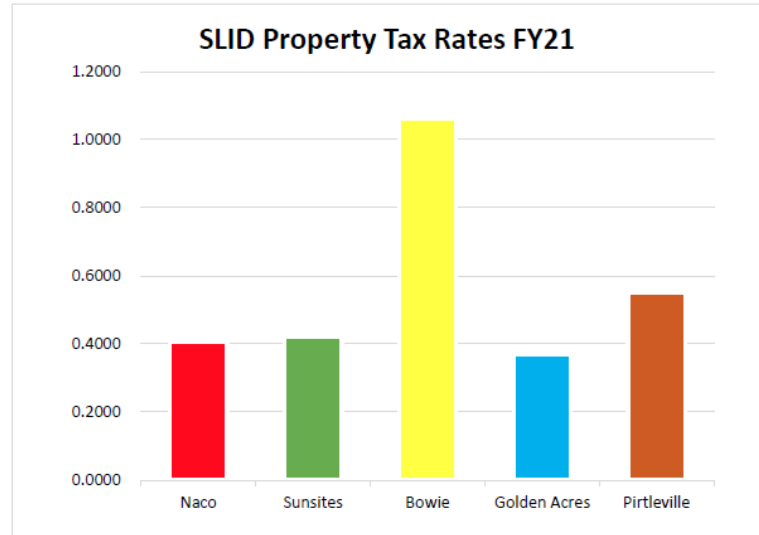
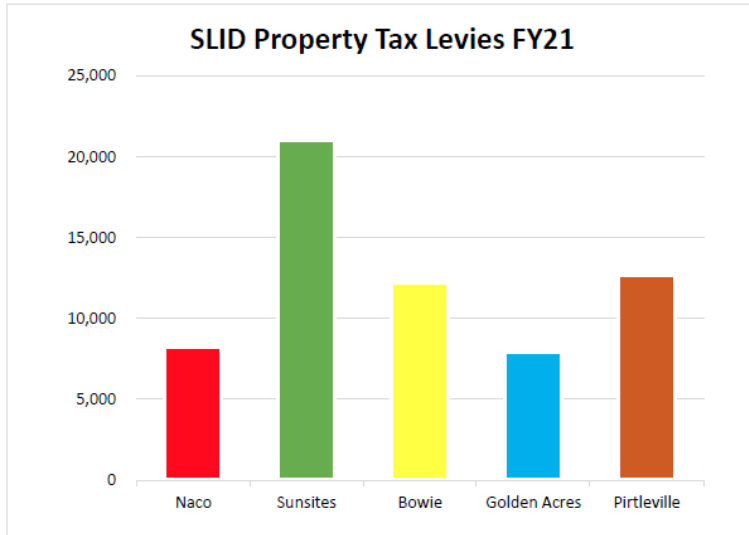
<b>Historical Collection Rates</b>	
FY06	97.94%
FY07	97.06%
FY08	96.65%
FY09	95.56%
FY10	95.92%
FY11	93.85%
FY12	95.35%
FY13	94.24%
FY14	94.87%
FY15	96.56%
FY16	96.48%
FY17	96.19%
FY18	96.70%
FY19	100.64%
FY20	101.57%



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## Appendix 8 – Property Tax - SLID

### Street Light Improvement Districts (SLID)



SLID Property Tax Levies	FY19	FY20	FY21
Naco	7,982	8,066	8,202
Sunsites	20,197	19,988	21,029
Bowie	11,957	11,359	12,227
Golden Acres	7,325	7,555	7,956
Pirtleville	11,704	11,551	12,680

SLID Property Tax Rates	FY19	FY20	FY21
Naco	0.4049	0.4049	0.4049
Sunsites	0.4208	0.4208	0.4208
Bowie	1.1057	1.0102	1.0607
Golden Acres	0.3705	0.3705	0.3705
Pirtleville	0.5511	0.5511	0.5511



# COCHISE COUNTY

## Appendix 9 – Property Tax Cont'd

FIRE DISTRICT ASSISTANCE TAX		
FY 2020/21		
FIRE DISTRICT	TAX DOLLARS	PERCENTAGE
Bowie	22,337	2.3%
Elfrida	37,476	3.9%
Fry Fire	400,000	41.1%
Mescal-J6 Fire	41,826	4.3%
Naco	15,404	1.6%
Palominas	160,102	16.5%
Pirtleville	17,721	1.8%
Pomerene	11,501	1.2%
San Jose	11,227	1.2%
San Simon	22,365	2.3%
St. David	31,453	3.2%
Sunnyside	18,707	1.9%
Sunsites / Pearce	71,718	7.4%
Whetstone	111,247	11.4%
<b>TOTALS:</b>	<b>973,084</b>	<b>100.0%</b>
FIRE DISTRICT ASSISTANCE LEVY AMOUNT:		973,084
FIRE DISTRICT ASSISTANCE TAX RATE:		0.1000

