

**COCHISE COUNTY**

**FY 22/23**  
**Tentative Budget**  
**Special Districts**

Richard Karwaczka, County Administrator  
Daniel S. Duchon, Budget Manager



***Public Programs...Personal Service***

# Library District

	<b>FY22</b>	<b>FY23</b>
<b>Total Budget</b>	2,810,307	3,139,844
<b>Contingency</b>	924,239	1,252,718
<b>Levy</b>	1,443,456	1,484,692
<b>Rate</b>	0.1451	0.1451

- If holding rate flat at 0.1451 – TNT necessary
  - Increased Levy of \$41,236
    - New Construction (2.2%) and increased values (0.6%)



# Flood Control District

	<b>FY22</b>	<b>FY23</b>
<b>Total Budget</b>	8,201,148	8,458,691
<b>Contingency</b>	3,069,987	1,801,325
<b>Levy</b>	2,176,148	2,233,691
<b>Rate</b>	0.2597	0.2597

- If holding rate flat at 0.2597 – TNT necessary
  - Increased Levy of \$57,543
    - New Construction (1.7%) and increased values (0.9%)
  - Note: FCD is based on real property, and not personal property.



# COCHISE COUNTY

## Other District Budgets

<b>District</b>	<b>FY22</b>	<b>FY23</b>
Naco SLID	10,530	11,280
Sunsites SLID	26,736	30,408
Bowie SLID	13,788	13,841
Golden Acres SLID	10,579	13,346
Pirtleville SLID	19,120	20,345
Fire Dist Asst	994,801	1,023,220



**COCHISE COUNTY**

**FY 22/23**  
**Tentative Budget**

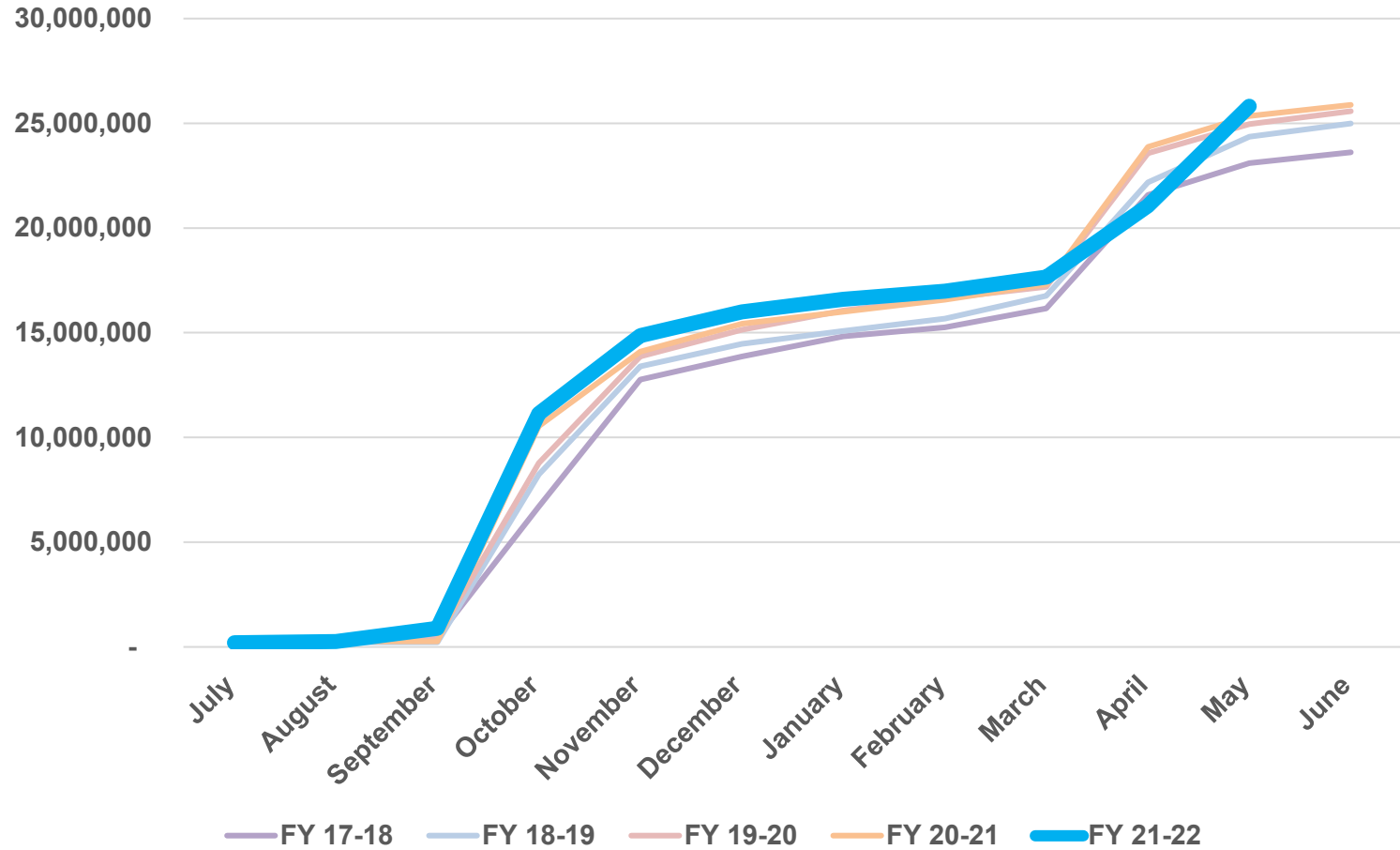
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***Public Programs...Personal Service***

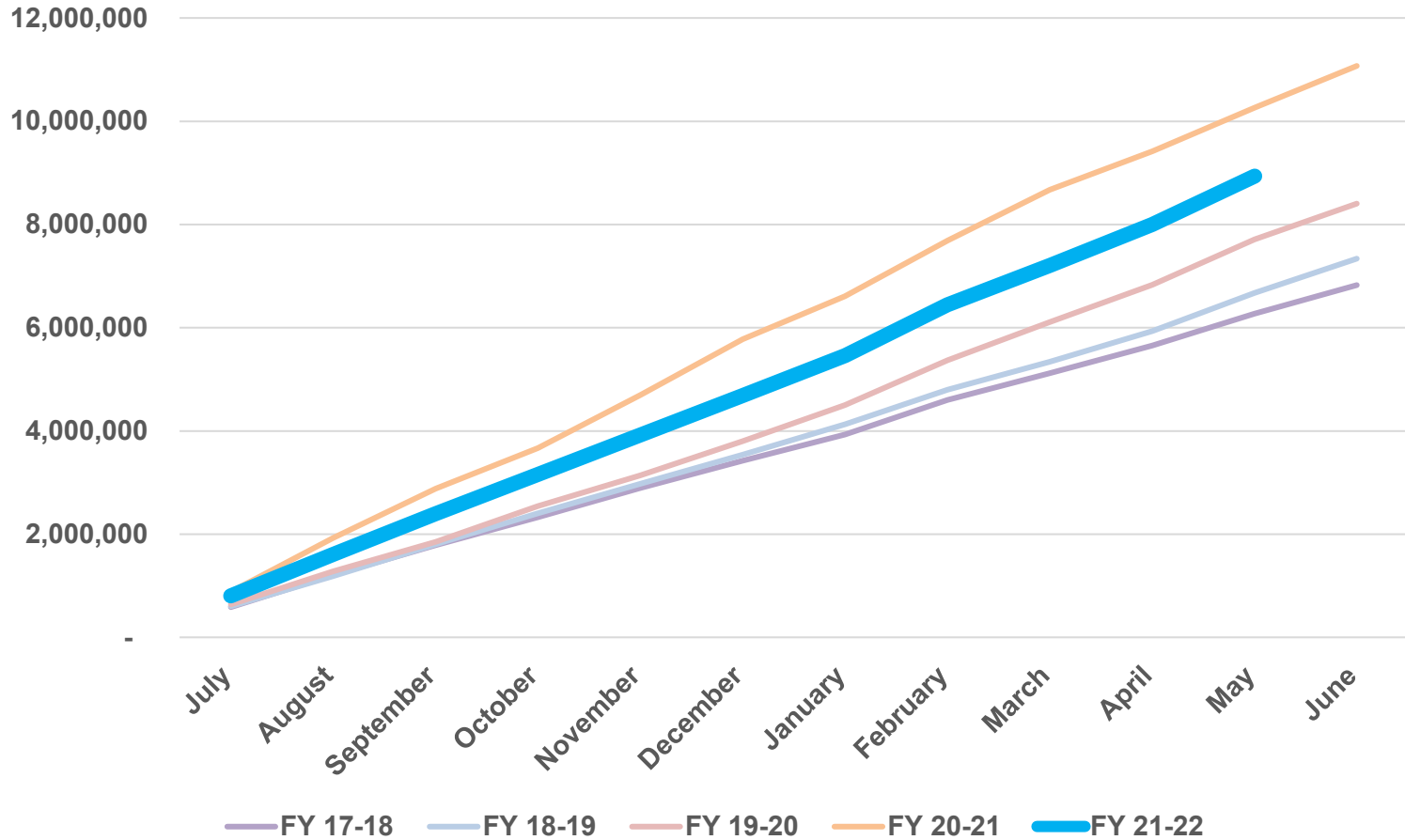
# COCHISE COUNTY

## Property Tax



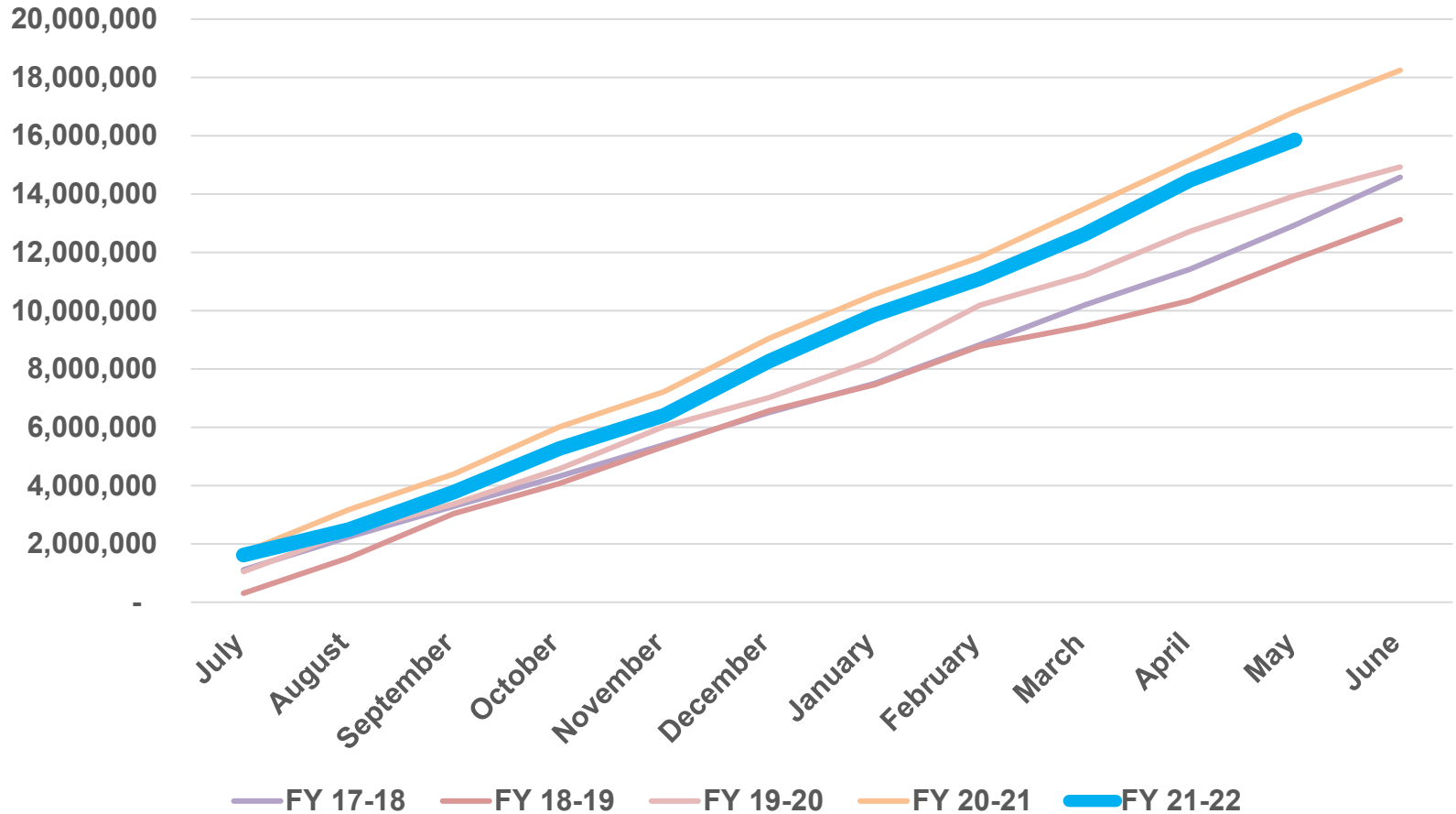
# COCHISE COUNTY

## County Sales Tax



# COCHISE COUNTY

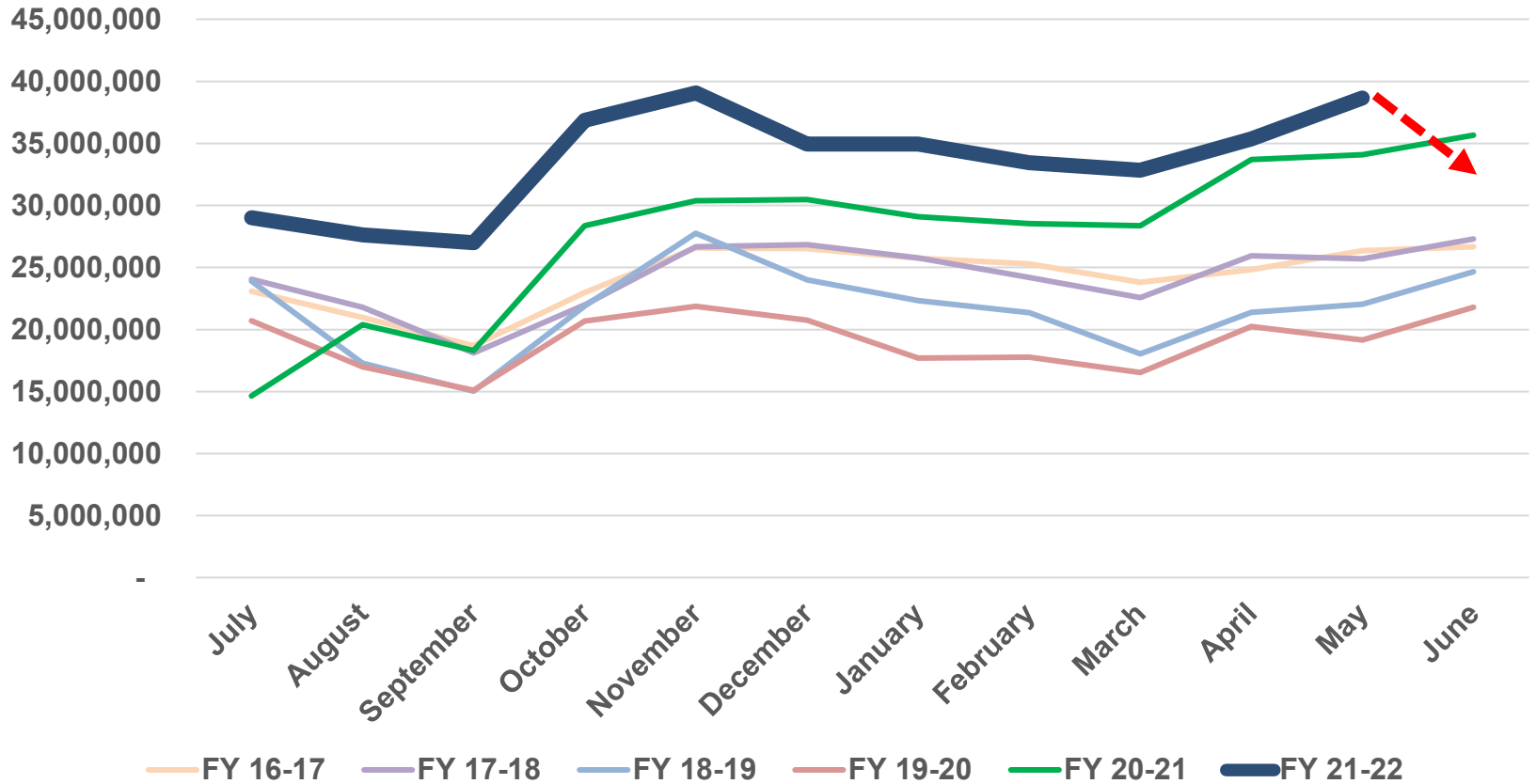
## State Sales Tax



# COCHISE COUNTY

## General Fund Balance

\*2.5m  
PSPRS



# COCHISE COUNTY

## FY 22/23 - End of Year Projections

<b>Fund</b>	<b>Projected EOY Revenues</b>	<b>Projected EOY Expenses</b>	<b>Projected EOY Fund Balance</b>
<b>General Fund</b>	65,334,837	62,304,595	32.5m
<b>HURF</b>	11,894,338	9,711,767	13.2m
<b>Capital Fund</b>	2,199,966	2,567,093	12.8m



# COCHISE COUNTY

## FY23 Tentative Budget Summary

Funds	FY22 Adopted	FY23 Tentative	Change	% Change
<b>General Fund</b>	95,376,068	96,547,090	1,171,022	1.2%
<b>All Other Funds</b>				
Special Revenue Funds	97,981,640	120,711,705	22,730,065	23.2%
Capital Projects Funds	15,909,261	16,121,261	212,000	1.3%
Enterprise Funds	13,124,581	16,669,815	3,545,234	27.0%
<b>All Other Funds Total</b>	127,015,482	153,502,781	26,487,299	20.9%
<b>Total All Funds</b>	222,391,550	250,049,871	27,658,321	12.4%



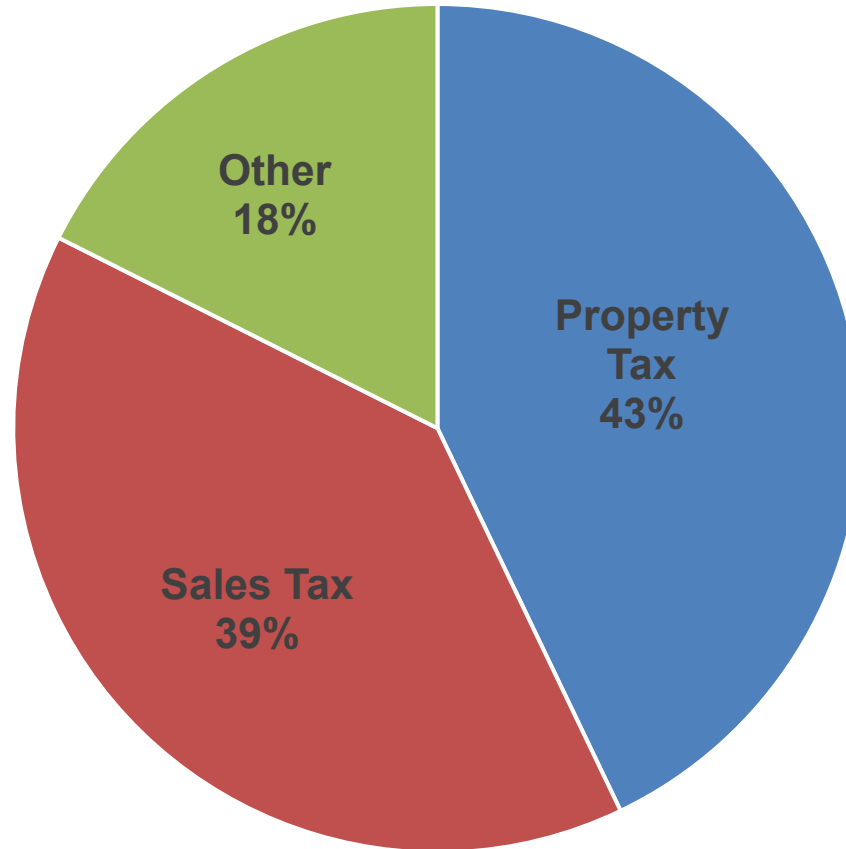
# General Fund Expenditure Changes

- 1.8m Market Adjustments – maintain 96%
- Medical Examiner IGA with Pima County increased by \$25,000
- 2022 Election expenses projected to cost \$189,000
- Utility increases of \$95,000
- Elected Official Retirement Plan expenses increased by \$165,000
- AHCCCS & ALTCS projected to increase by \$1,440,000
- Elected Judge salary increase of 20% projected to cost \$375,000
- General Fund fleet expenses will increase by \$1.6m
  - Same number of vehicles, same amount of miles

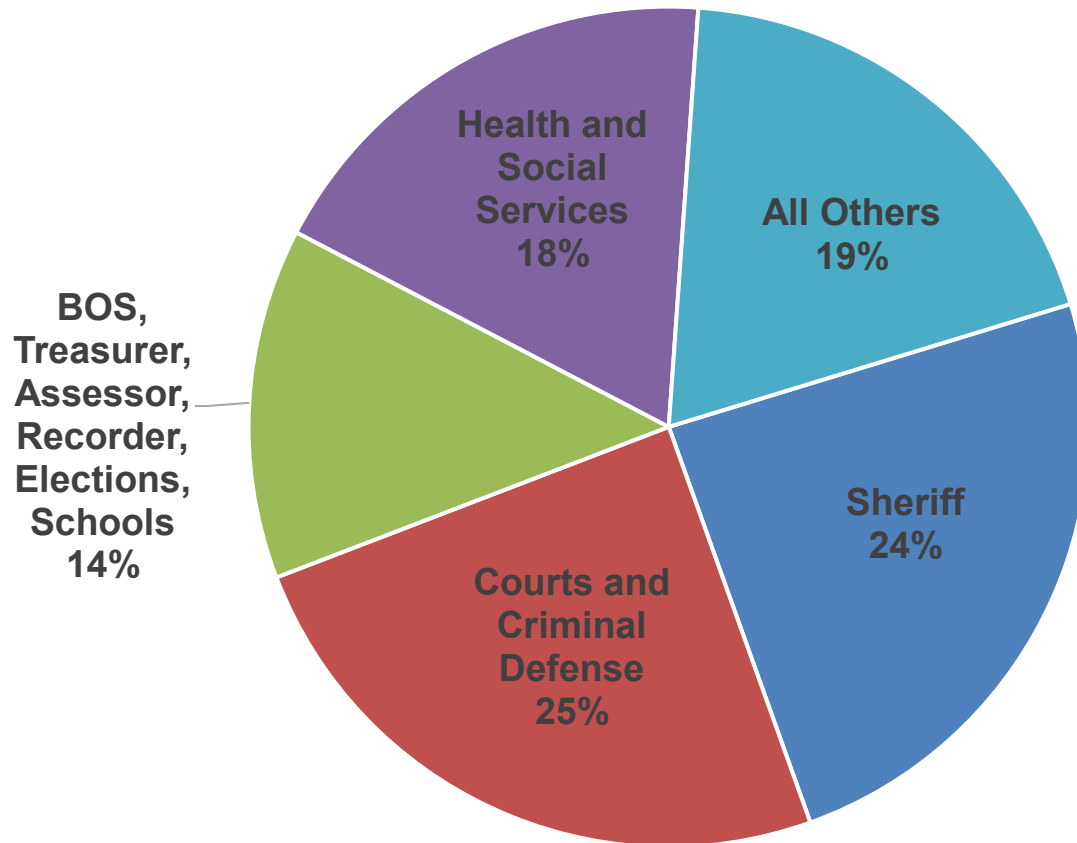


**COCHISE COUNTY**

# General Fund Revenue

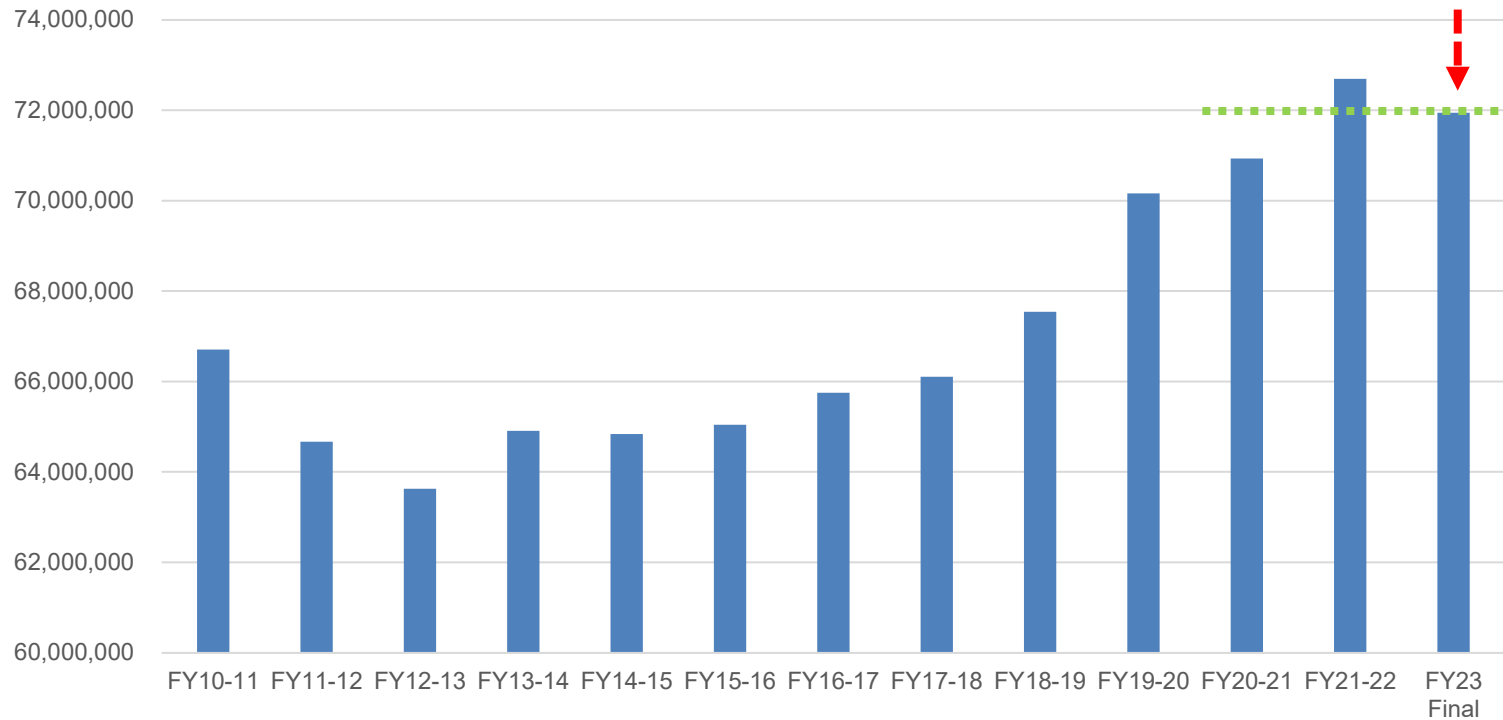


# General Fund Expenses



# COCHISE COUNTY

## Expenditure Limit



- PSPRS 2.5m – FY23 Payment in FY22
- Capital – limit to 3.0m



# General Fund Revenues

- Property Tax – NAV of 1.023b, over FY22 NAV of 995m
  - New Construction Increase of 2.2%
  - Current Home Increase of 0.6%
  - 2% for PSPRS = \$547,423
- Sales Tax
  - County Half Cent – 8.2m
  - State Shared – 15.1m
  - HURF (10.5m) & Vehicle Licenses Taxes (7.1m)
- Departmental / Other Revenues
  - JP Fees/Fines & JP/Magistrate IGA flat
  - Health Dept – monitoring Environmental Health fee changes
  - Building Permits – flat
  - Recorder Fees – flat, small increase



## Funding Requests

In total, the Board of Supervisors received six funding requests, totaling \$25k in one-time costs, and \$1.5m in recurring costs. The following funding requests are included in the Tentative Budget:

- Sheriff's Office – compensation plan - \$499,942
- Sheriff's Office – Uniform Allowance - \$46,480
- Sheriff's Office – Equipment - \$16,000
- Constable – compensation plan - \$8,000
- Coordinated Courts – compensation plan, partially funded - \$341,299

- Funded to 96% of Market



# Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 38.4%; Unfunded Liability of 34.9m
  - As of mid-2021 – does not include recent PSPRS payments
  - Projecting UAL of 30m +/- for FY23
- CORP – Detention Tiers 1 & 2 funded status of 59.1%; Unfunded Liability of 6.6m
- EORP – Funded status of 35.4%; Unfunded Liability of 638m



# Summary

In summary – the County is in a strong financial position having a diverse tax base, with projected increases in recurring revenues in FY23 and a healthy reserve. However, the County will continue to be vulnerable to year over year increases in pension liabilities, and changes in the expenditure limit.



# Summary

- Request Approval of the FY23 Tentative Budget
- Once passed, the budget cannot be increased

