

COCHISE COUNTY

FY 22/23
Final Budget
Special Districts

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



Public Programs...Personal Service

COCHISE COUNTY

Library District

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

- TNT information
 - Increased Levy of \$41,236
 - New Construction (2.2%) and increased values (0.6%)



COCHISE COUNTY

Flood Control District

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

- TNT information
 - 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

District	FY22	FY23
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
Final Budget**

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Public Programs...Personal Service

Tentative to Final Budget

- No changes from Tentative Budget
- Future amendments
 - State Cost Shifts
 - ACHSS/ALTCS – increase to 1.8m
 - ADOR cost shift projected - \$19,000
 - Law Enforcement Stipend
 - Judicial Salary Changes – rolled out over two years
 - Fully funded in this budget



COCHISE COUNTY

FY 22/23 - End of Year Projections

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



COCHISE COUNTY

FY23 Final Budget Summary

Funds	FY22 Adopted	FY23 Final	Change	% Change
General Fund	95,376,068	96,547,090	1,171,022	1.2%
All Other Funds				
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%
All Other Funds Total	127,015,482	153,502,781	26,487,299	20.9%
Total All Funds	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 \$1.8m
- 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



General Fund Revenues

- Property Tax – NAV of 1.023b, over FY22 NAV of 995m
 - TNT Information – total increase
 - New Construction Increase of 2.2% (\$601,706)
 - Current Home Increase of 0.6% (\$158,421)
 - 2% for PSPRS (\$547,423)
 - Rate 2.7282
- Sales Tax
 - County Half Cent – 8.2m
 - State Shared – 15.1m
 - HURF (10.5m) & Vehicle Licenses Taxes (7.1m)

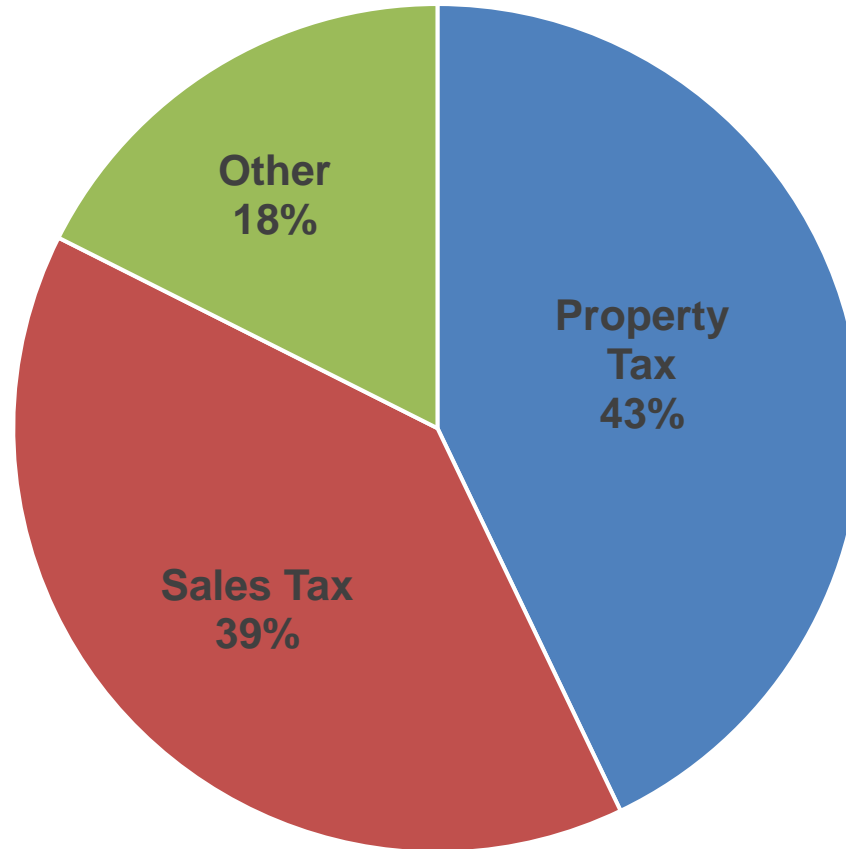


Summary

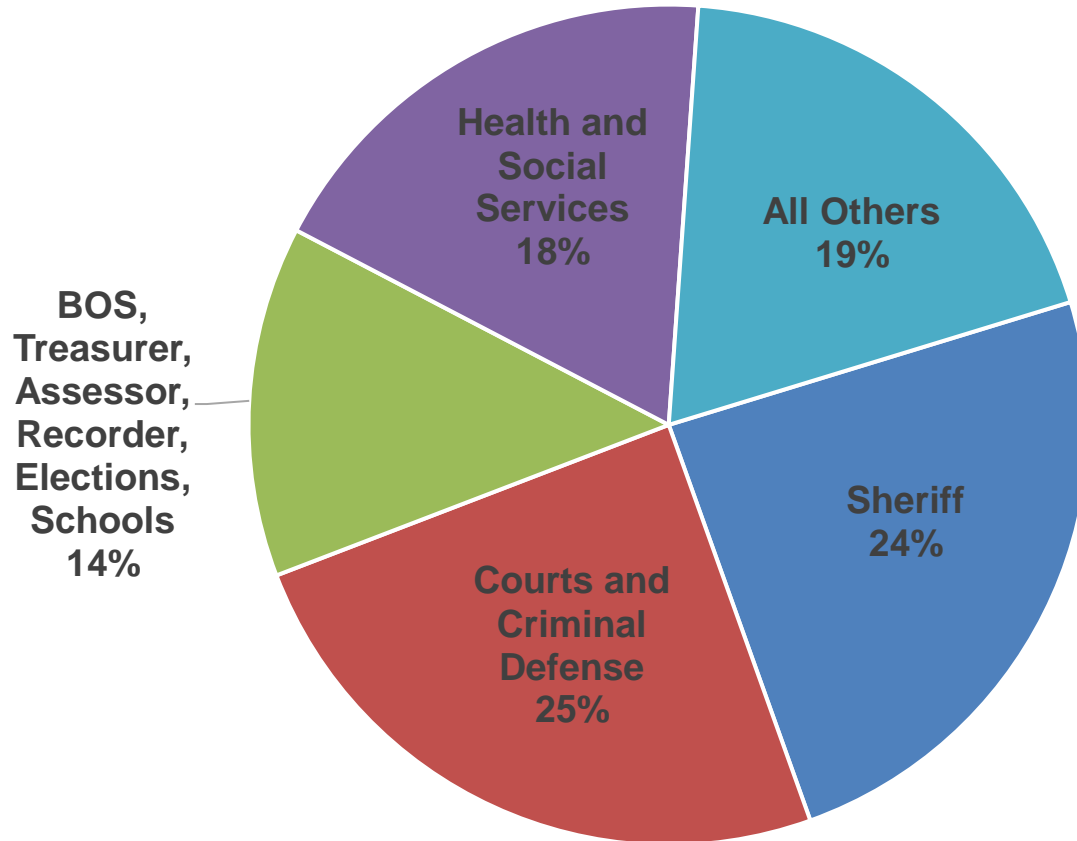
- Request Approval of the FY23 Final Budget



Appendix 1 - General Fund Revenue

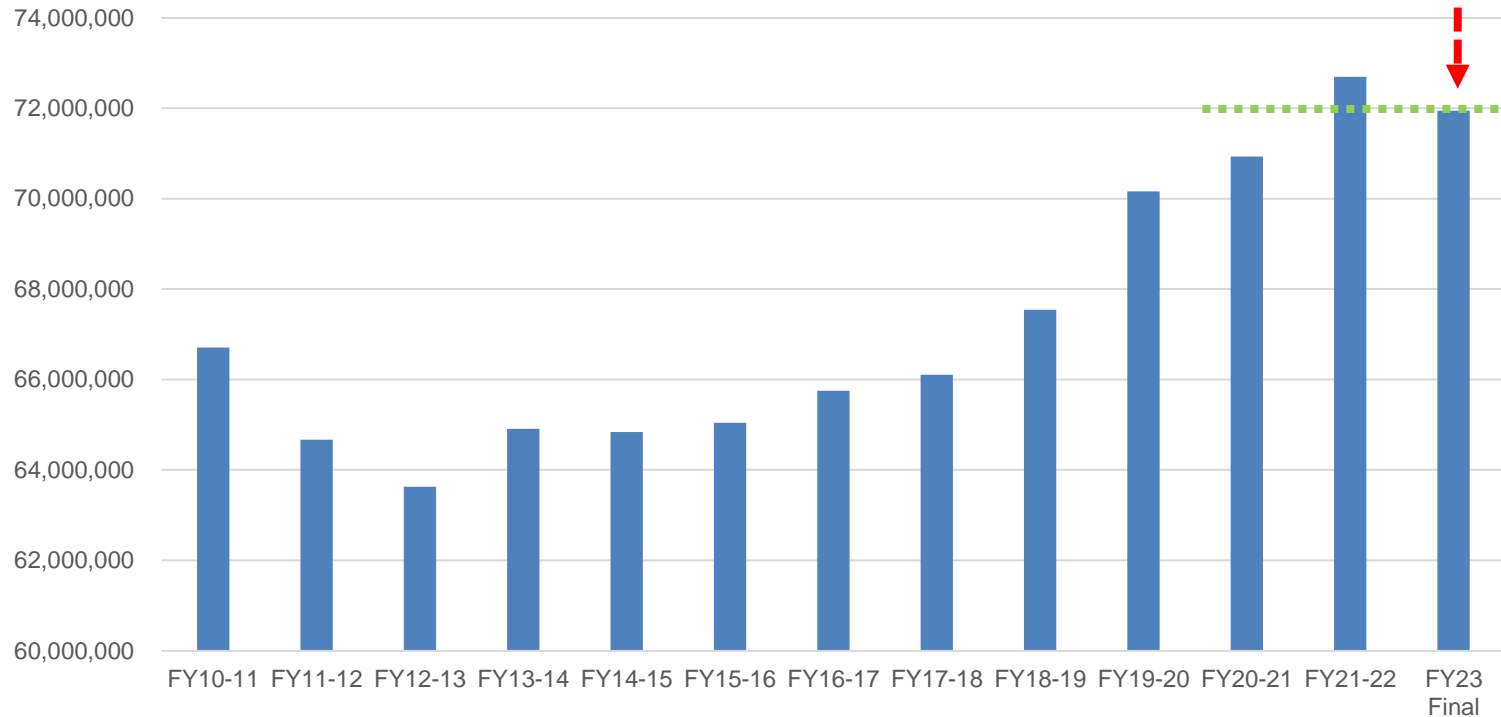


Appendix 2 - General Fund Expenses



COCHISE COUNTY

Appendix 3 - Expenditure Limit



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



Appendix 4 - 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 Final 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



Appendix 5 - 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

