

COCHISE COUNTY

FY23 Budget Work-session

- Expenditure Limit
- Expenses
- Revenues



Public Programs...Personal Service

COCHISE COUNTY

Expenditure Limit – DOWN 755k



How is it calculated?

- Population – decreased Census
 - Includes people crossing through POE – decrease
- Inflation
 - GDP Implicit Price Deflator – February 2022

Where did the money come from? Think “local”:

- If the revenue came from local taxes, the expenses count
- If the revenue came from federal or state grants, the expenses do not count



COCHISE COUNTY

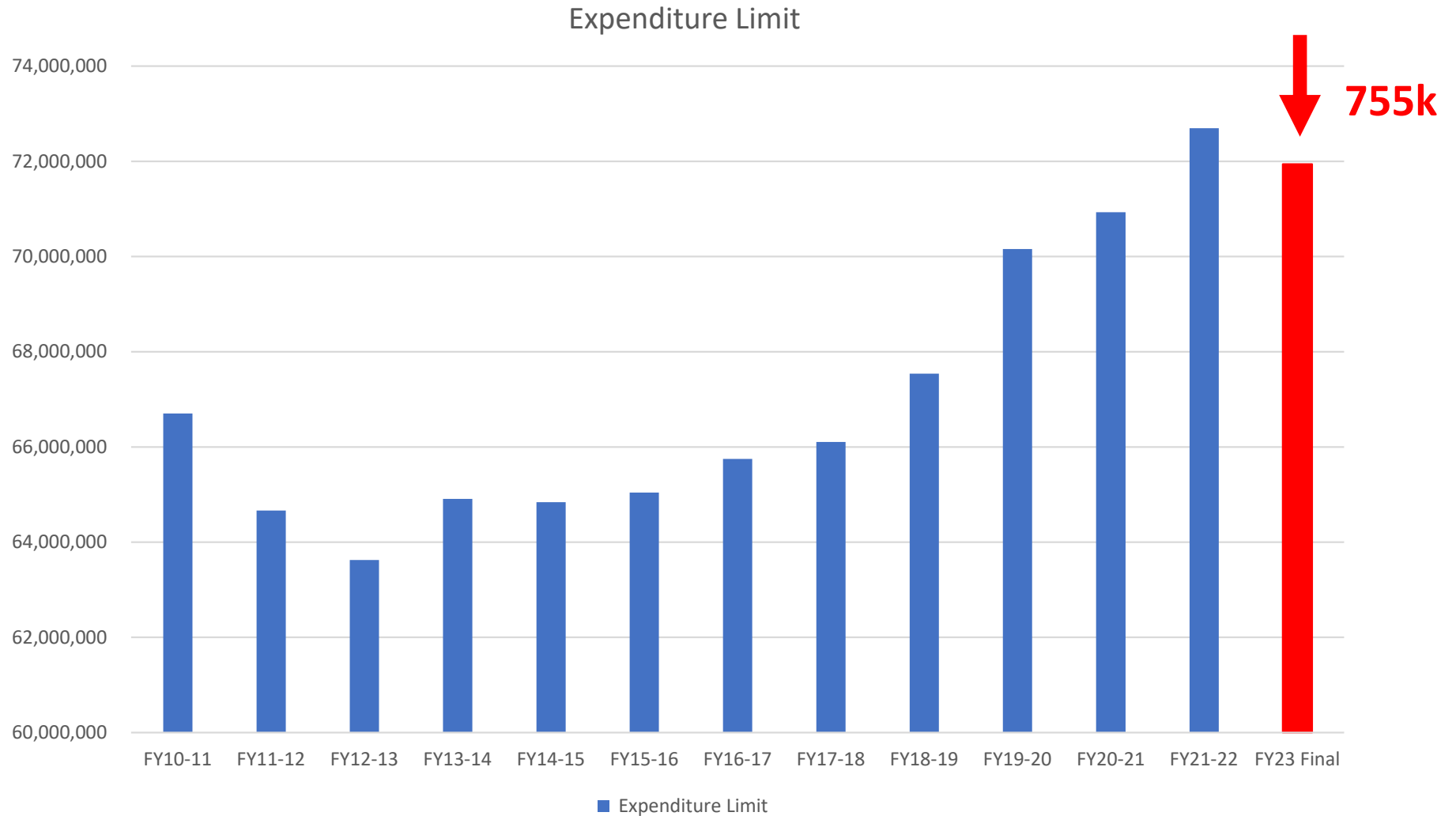
Expenditure Limit – DOWN 755k

- What Counts?
 - General Fund employees
 - Retirement (ASRS, PSPRS)
 - Health Insurance
 - Fleet Expenses – gas, repair, new vehicles
 - Capital, building enhancement fund, small repairs
 - Travel, training
 - Computers, Software
- What Does Not Count?
 - Debt payments
 - (not PSPRS unfunded liability...)
 - Grants (federal or state)
 - WIC
 - Fill the Gap
 - HURF
 - Special Districts
 - ARPA, AZCARES



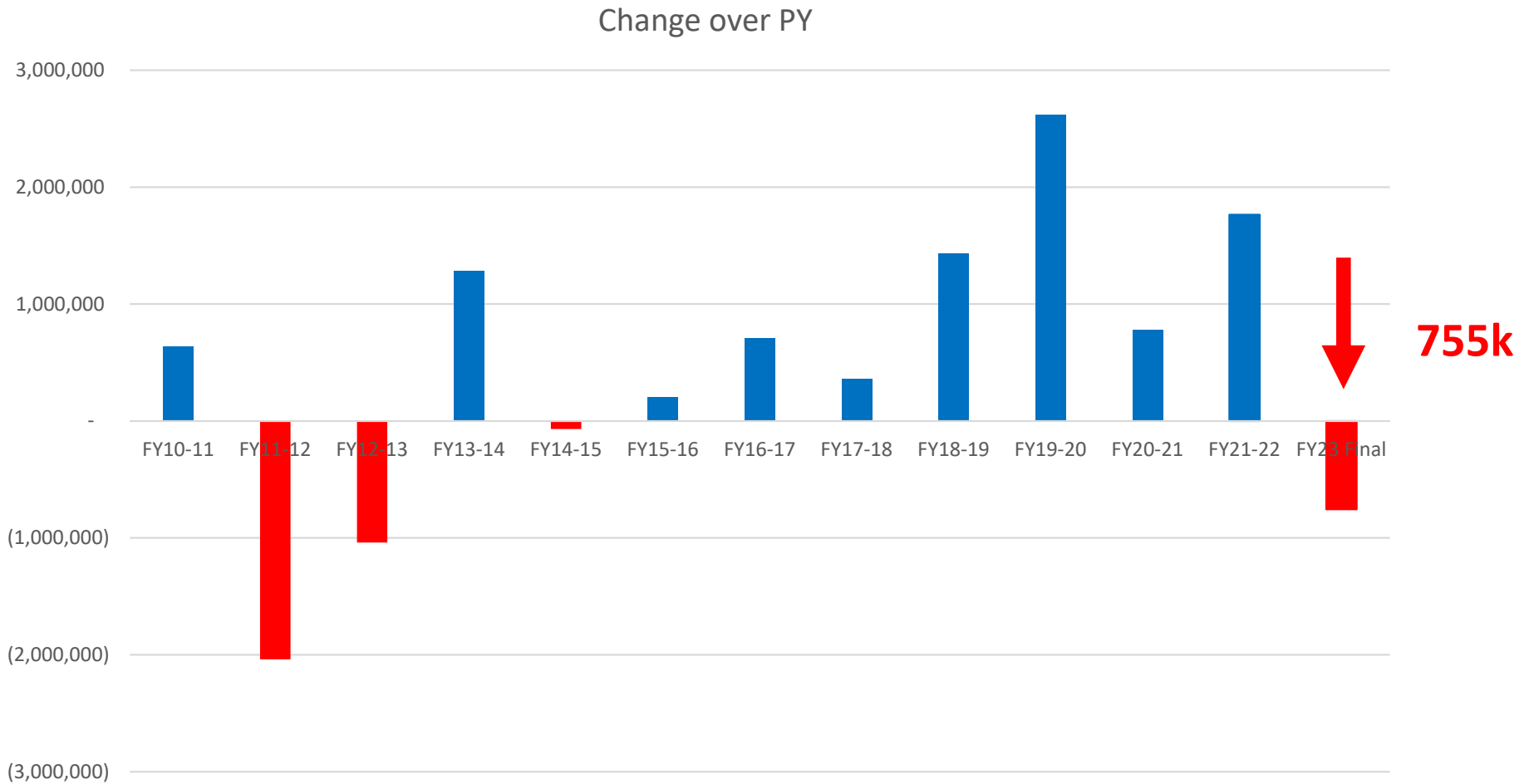
COCHISE COUNTY

Expenditure Limit – DOWN 755k



COCHISE COUNTY

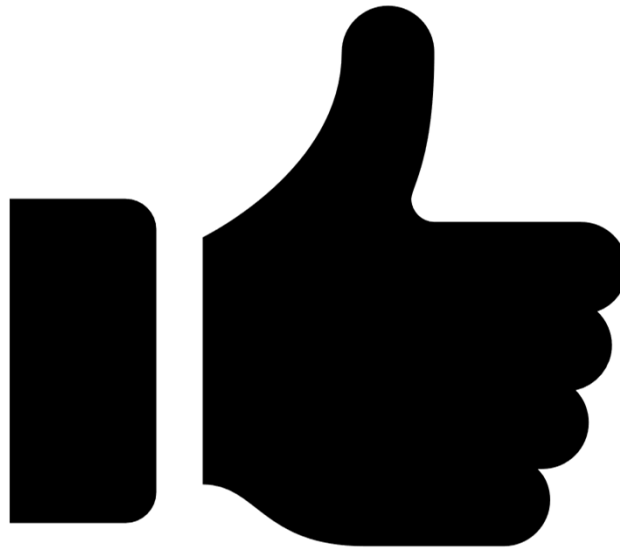
Expenditure Limit – DOWN 755k



COCHISE COUNTY

Current Year Expenses - FY22

- As of third quarter, all Departments and Offices projected to be underbudget



COCHISE COUNTY

FY 23 Expenses - FLAT

- Salary and Employee Related Expenses
 - Baseline Roughly flat
 - County Market Compensation plan updates will be presented in Mid-May Work-Session
- All Office and Department Budgets flat
 - Unless approved increase via funding request



COCHISE COUNTY

FY 23 Expenses – Increases

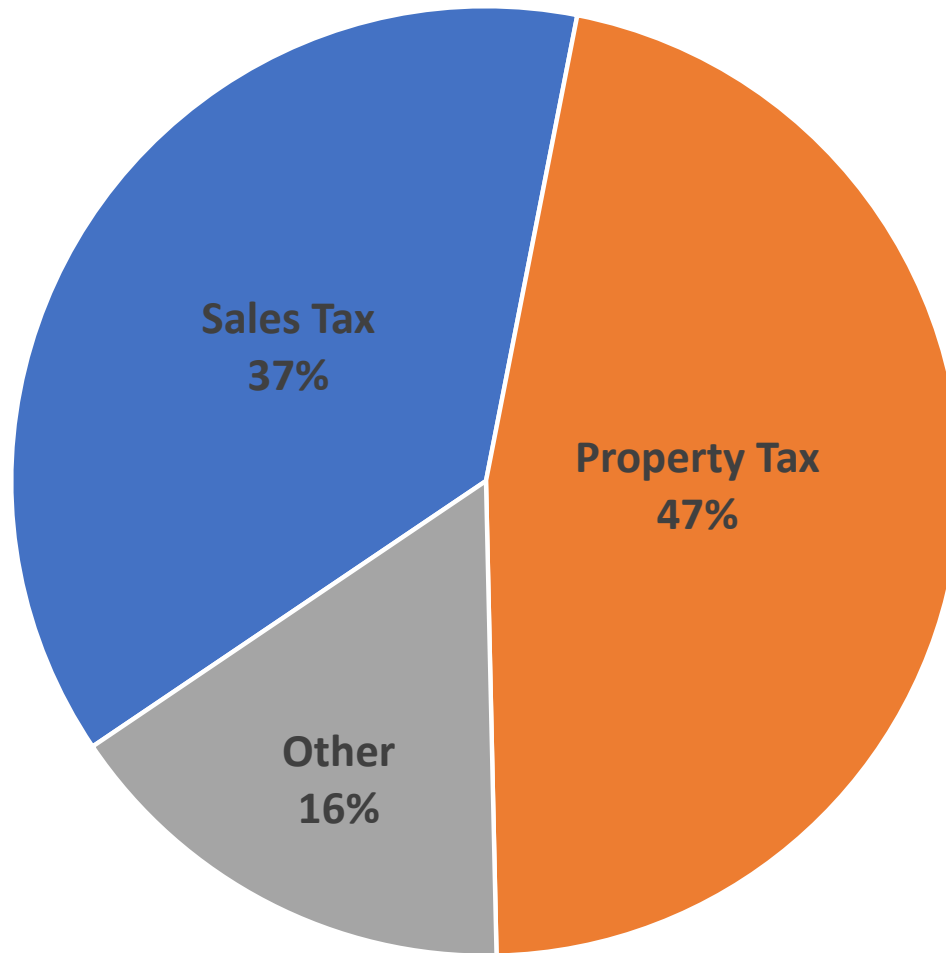
- Medical Examiner IGA with Pima County – 25,000
- SEACOM – 100k +/- (TBD)
- 2022 Elections and Recorder Costs – 189k
- Utilities – 8% = 95k
- EORP – 61% to 70% = 165k

- State Cost Shifts
 - ALTCS – 1.44m
 - Judicial Salary increases
 - Superior Court Judges – 127k
 - Justice of the Peace – 165k
 - Elected Officials – 10k
 - Arizona Department of Revenue
 - Arizona Department of Juvenile Corrections



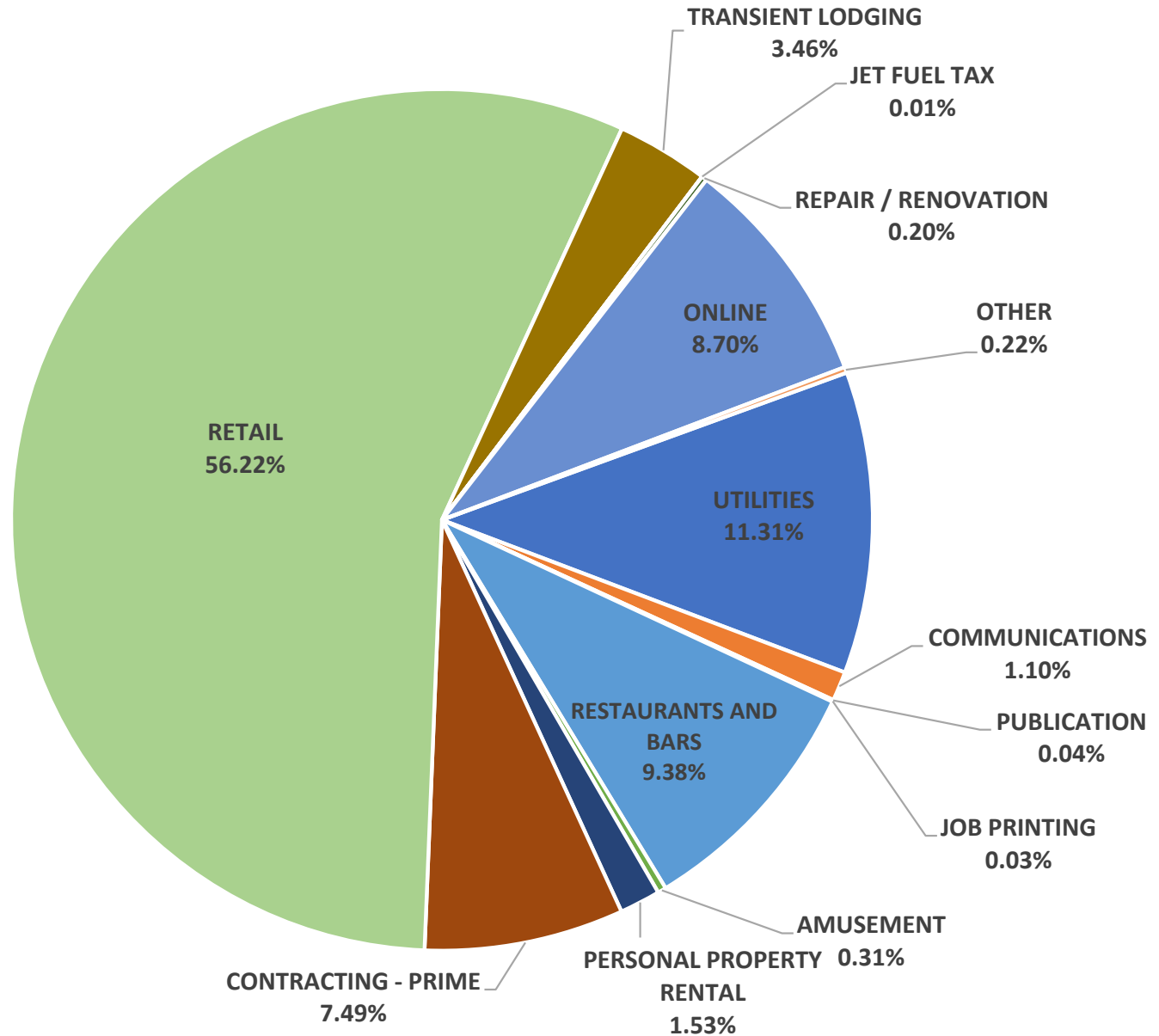
COCHISE COUNTY

General Fund Revenue Blend



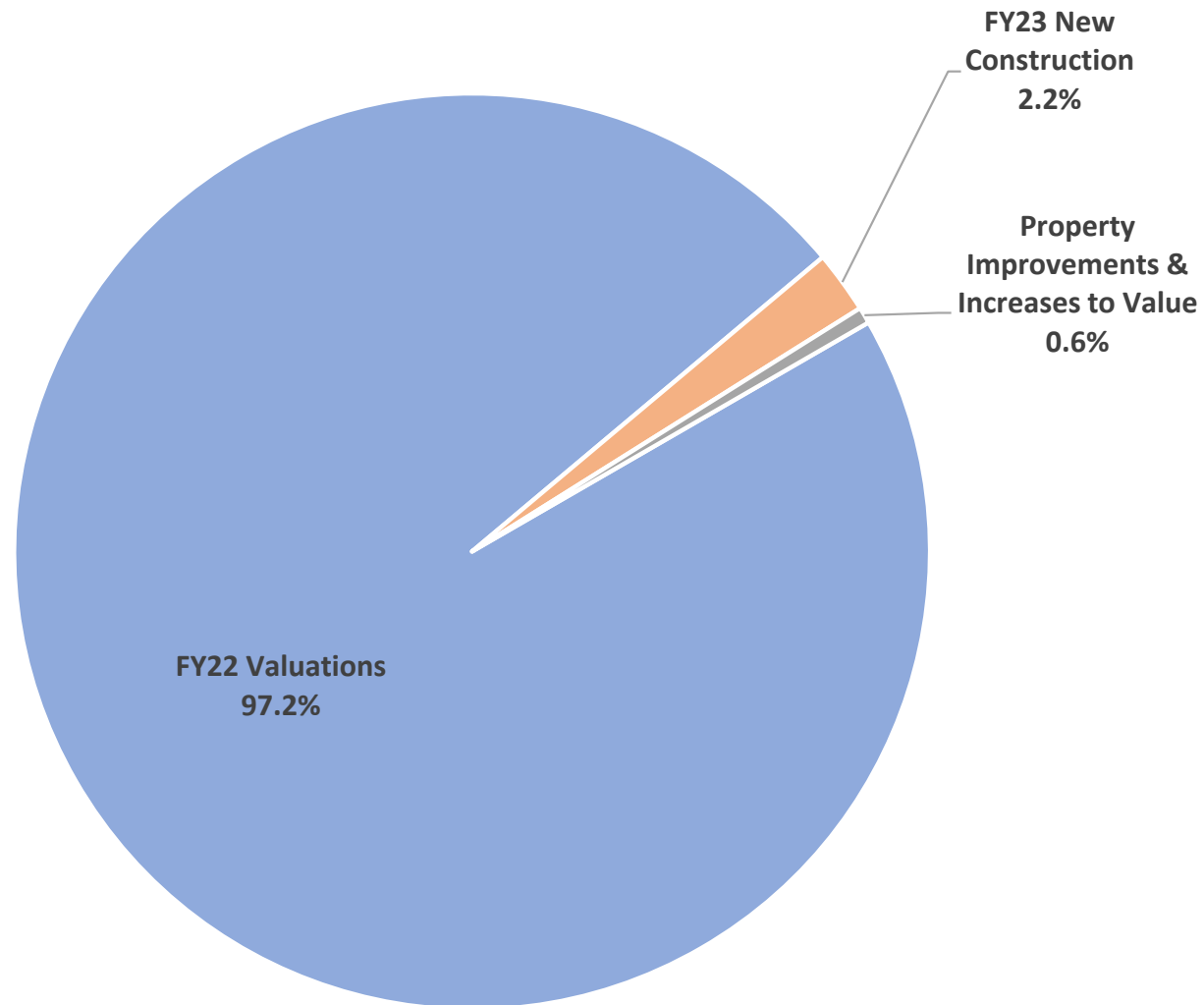
COCHISE COUNTY

County Sales Tax



COCHISE COUNTY

FY23 Assessed Valuations – 1.02b



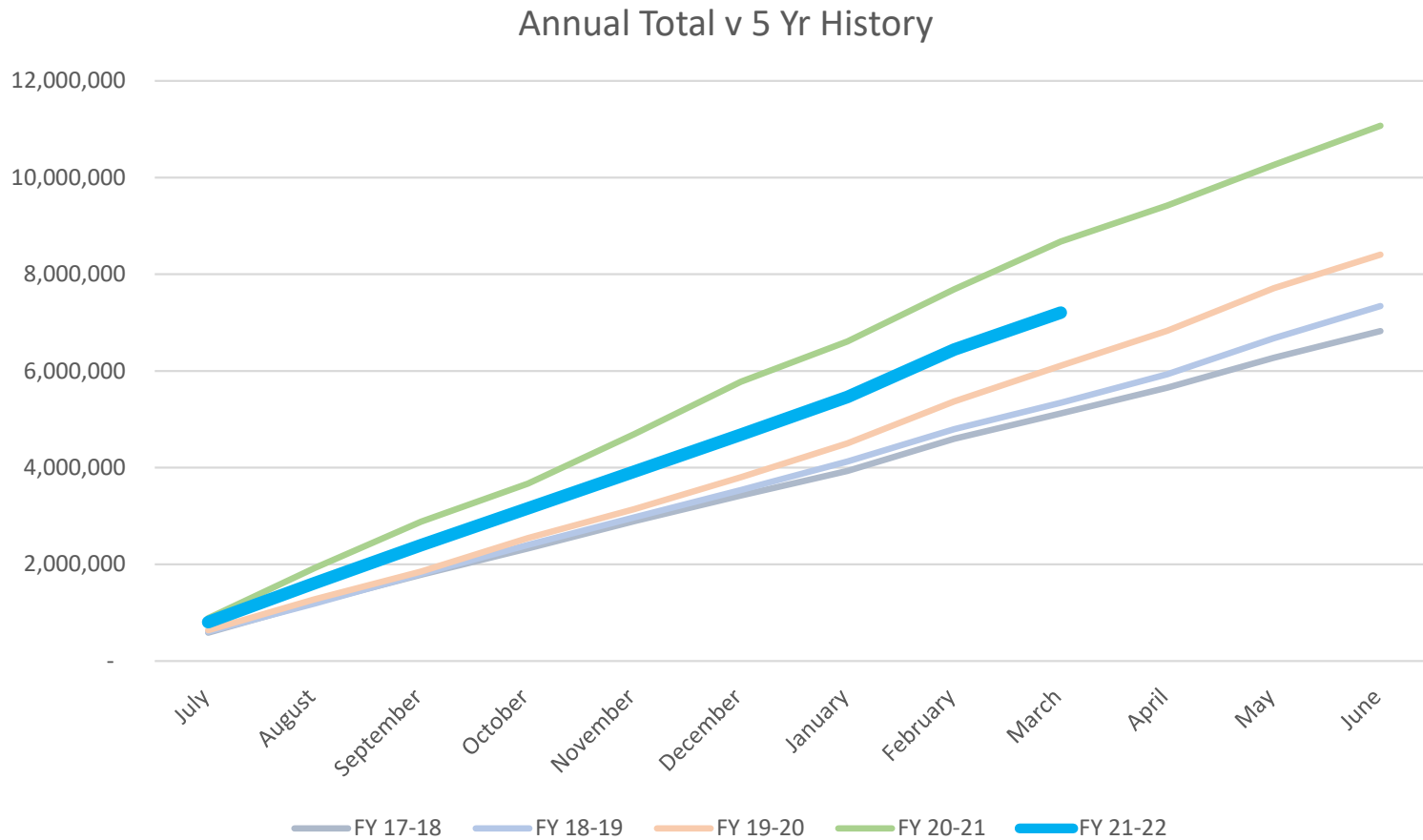
Looking Forward

- Late-April – Elected Official Work-sessions
- Mid-May – Final Work-session before tentative budget adoption
 - Revenue projections and funding requests
- June – Tentative Budget Adoption
- July – Final Budget Adoption
- August - Property Tax Rate Adoption



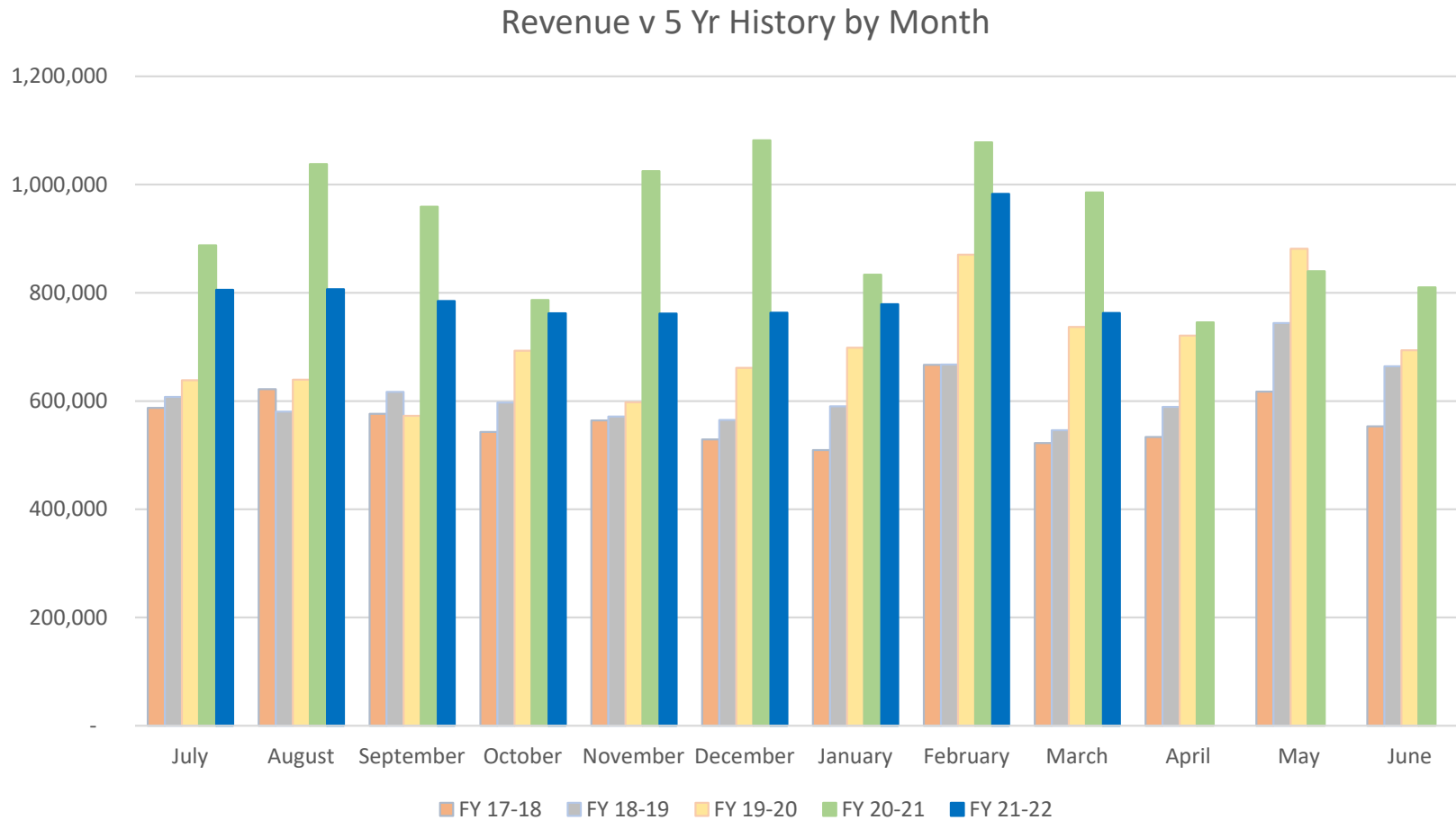
COCHISE COUNTY

Appendix 1 – County Sales Tax FY22 YTD



COCHISE COUNTY

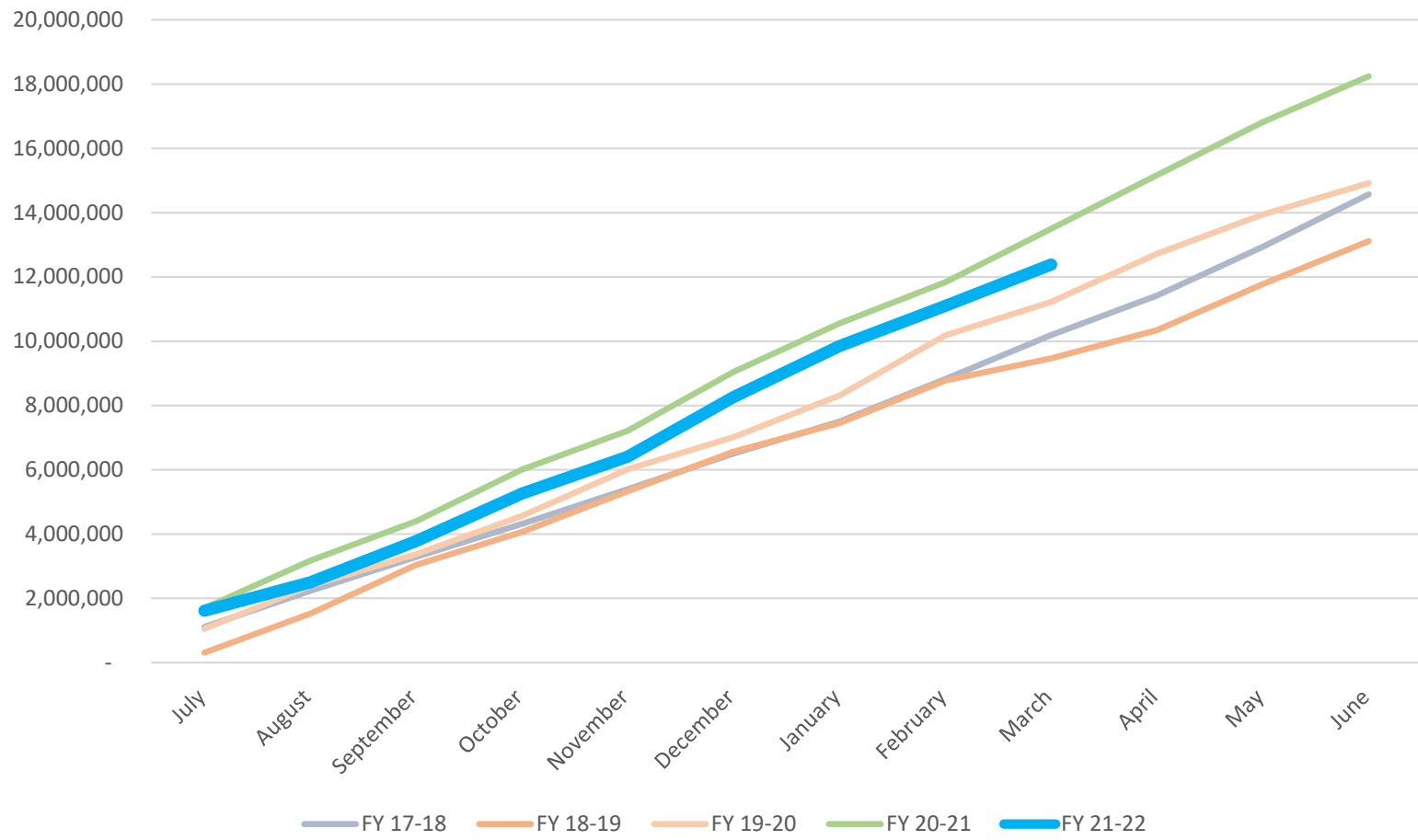
Appendix 1.A – County Sales Tax FY22 YTD by Month



COCHISE COUNTY

Appendix 2 – State Shared Sales Tax FY22 YTD

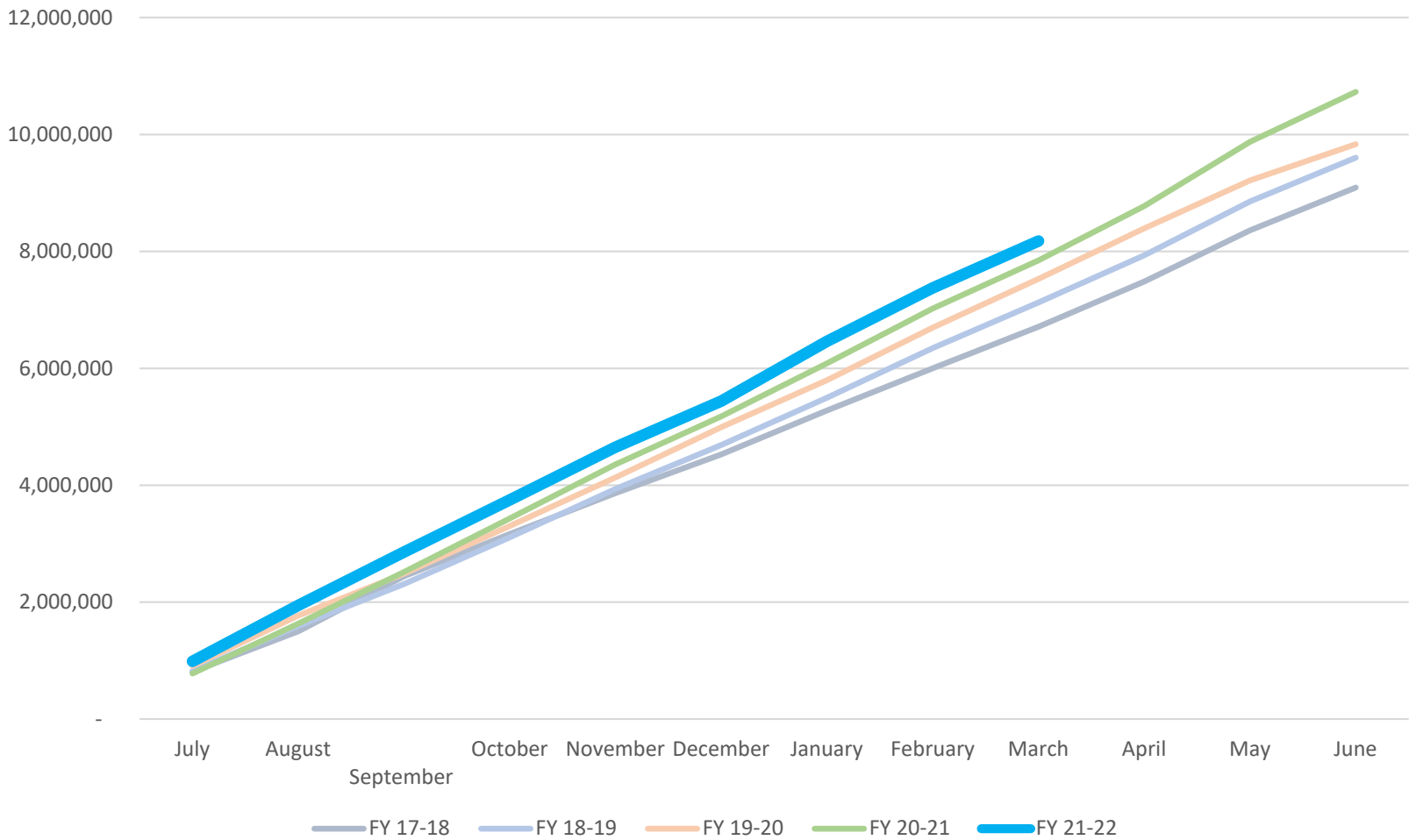
Annual Total v 5 Yr History



COCHISE COUNTY

Appendix 3 – HURF FY22 YTD

Annual Total v 5 Yr History



COCHISE COUNTY

Appendix 4 – VLT FY22 YTD

Annual Total v 5 Yr History

