

COCHISE COUNTY

FY 23/24
Tentative Budget
Special Districts

June 13, 2023

Richard Karwaczka, County Administrator
Juan Frisby, Budget Manager



Public Programs...Personal Service

Library District

	FY23	FY24
Total Budget	3,139,844	3,214,328
Contingency	1,252,718	1,399,346
Levy	1,484,692	1,559,176
Rate	0.1451	0.1451

- If holding rate flat at 0.1451 – TNT necessary
 - Increased Levy of \$ 74,484
 - New Construction (2.2%) and increased values (2.6%)



Flood Control District

	FY23	FY24
Total Budget	8,458,691	8,826,382
Contingency	1,801,325	1,502,750
Levy	2,233,691	2,351,382
Rate	0.2597	0.2597

- If holding rate flat at 0.2597 – TNT necessary
 - Increased Levy of \$ 117,691
 - New Construction (3.40%) and increased values (1.61%)
 - Note: FCD is based on real property, and not personal property.



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Jail District

	FY23	FY24
Total Budget	-	11,313,834
Contingency	-	-
Excise Tax	-	4,250,000
Rate	0	0.005

- Half Cent sales tax first year expecting revenues for year.
 - (January 1st-July 31st)
- Maintenance of Effort = \$6,710,984



COCHISE COUNTY

Other District Budgets

District	FY23	FY24
Naco SLID	11,280	11,901
Sunsites SLID	30,408	32,004
Bowie SLID	13,841	13,368
Golden Acres SLID	13,346	9,395
Pirtleville SLID	20,345	23,611
Fire Dist Asst	1,023,220	1,074,523



COCHISE COUNTY

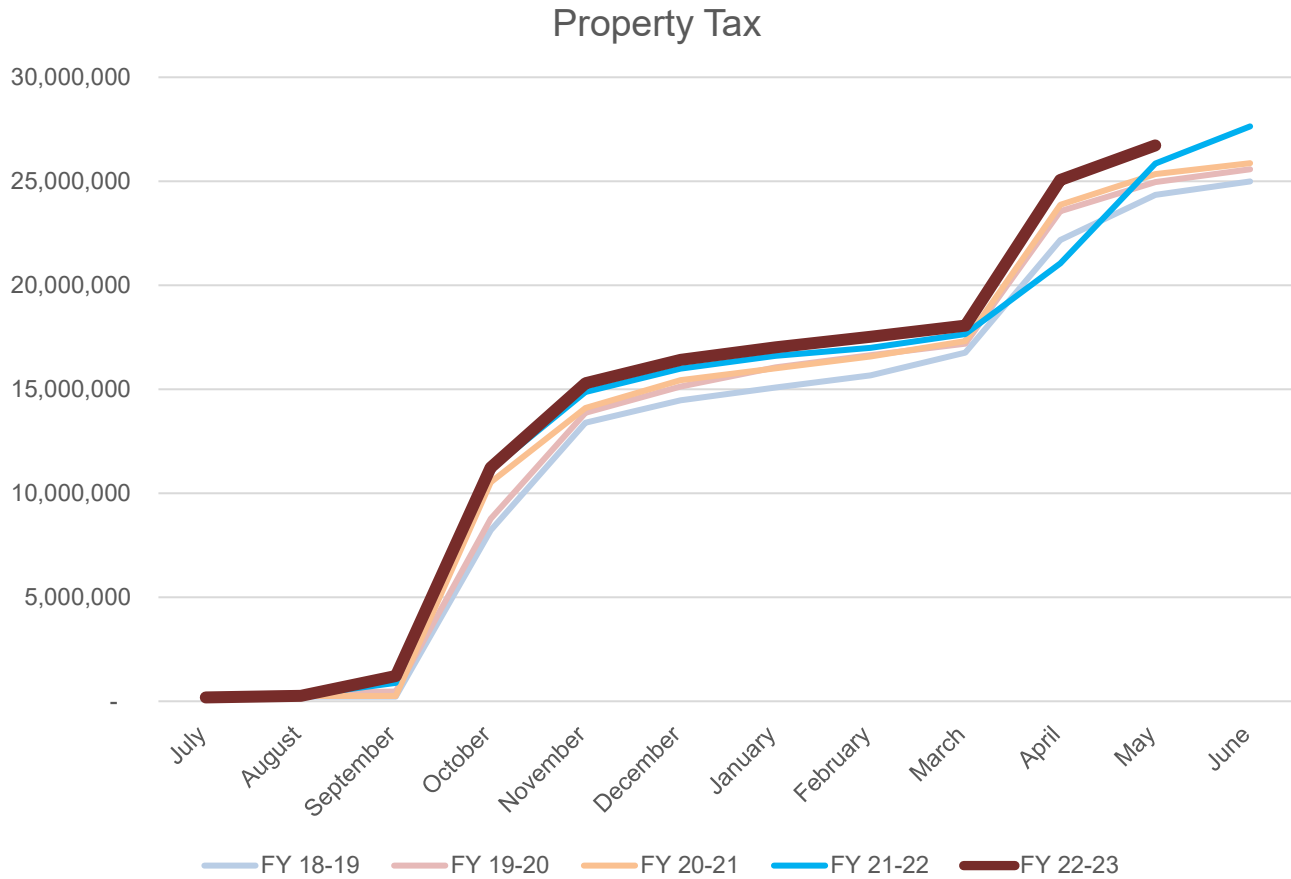
FY 23/24
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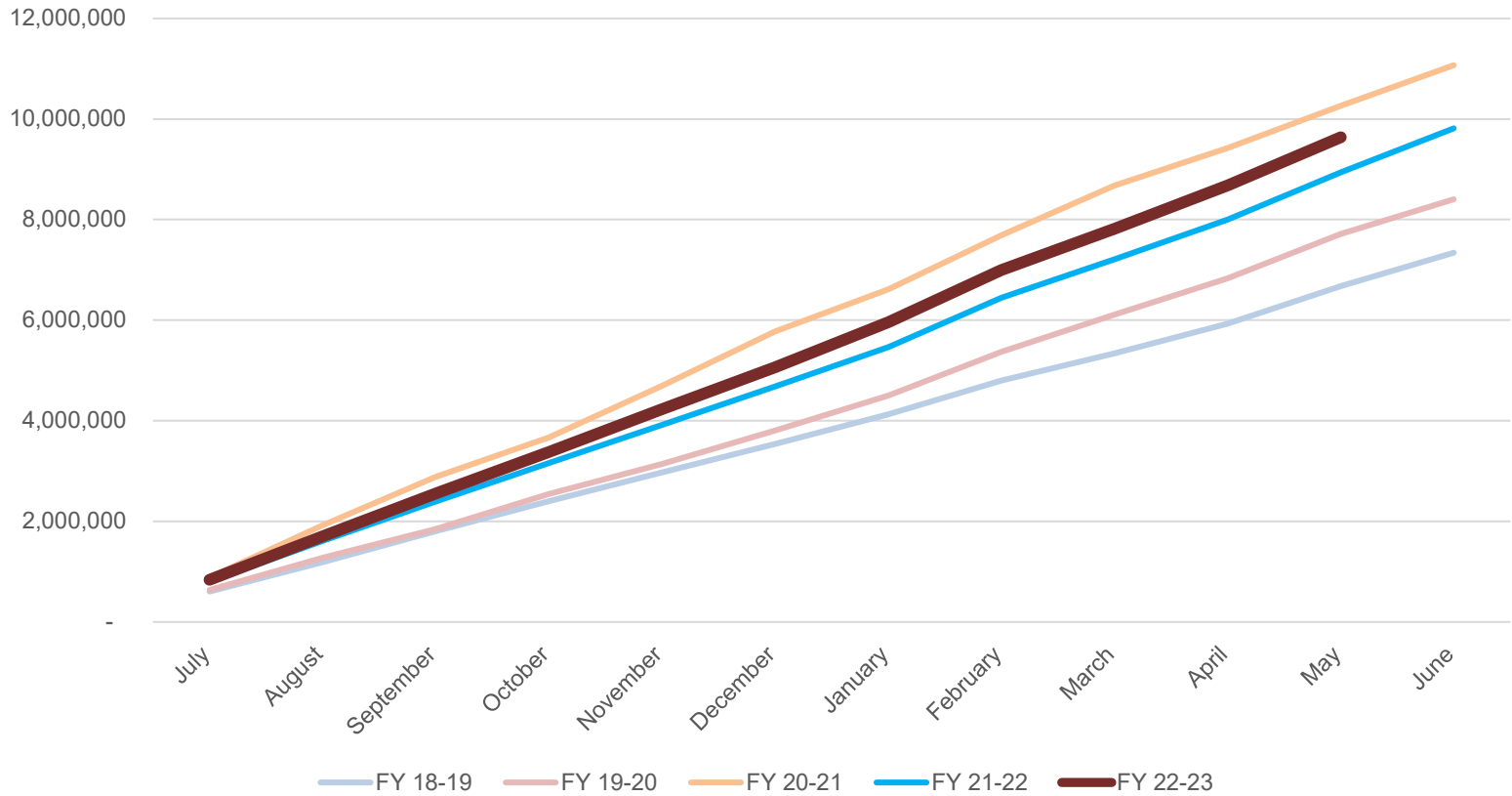
Public Programs...Personal Service

COCHISE COUNTY



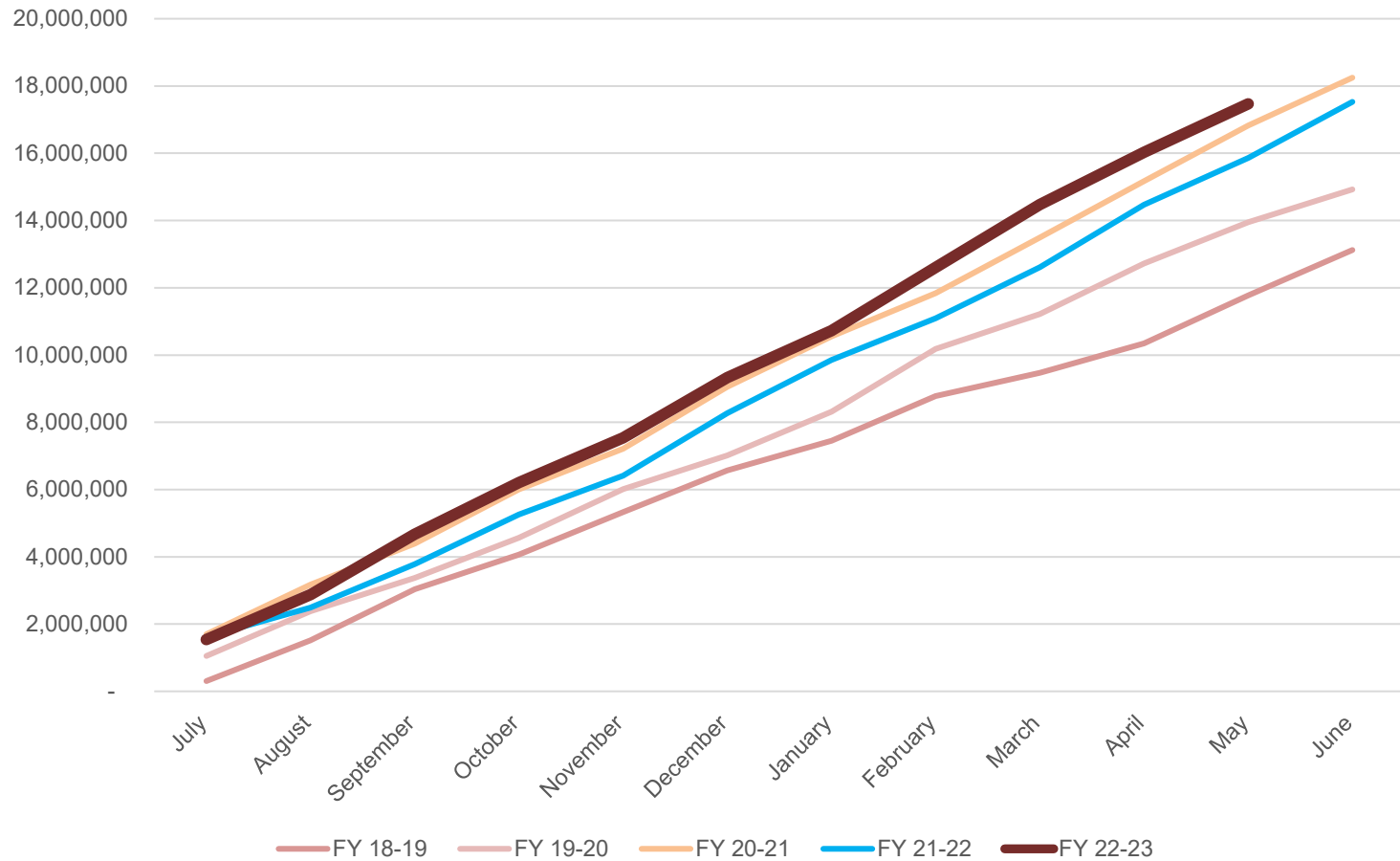
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County Sales Tax



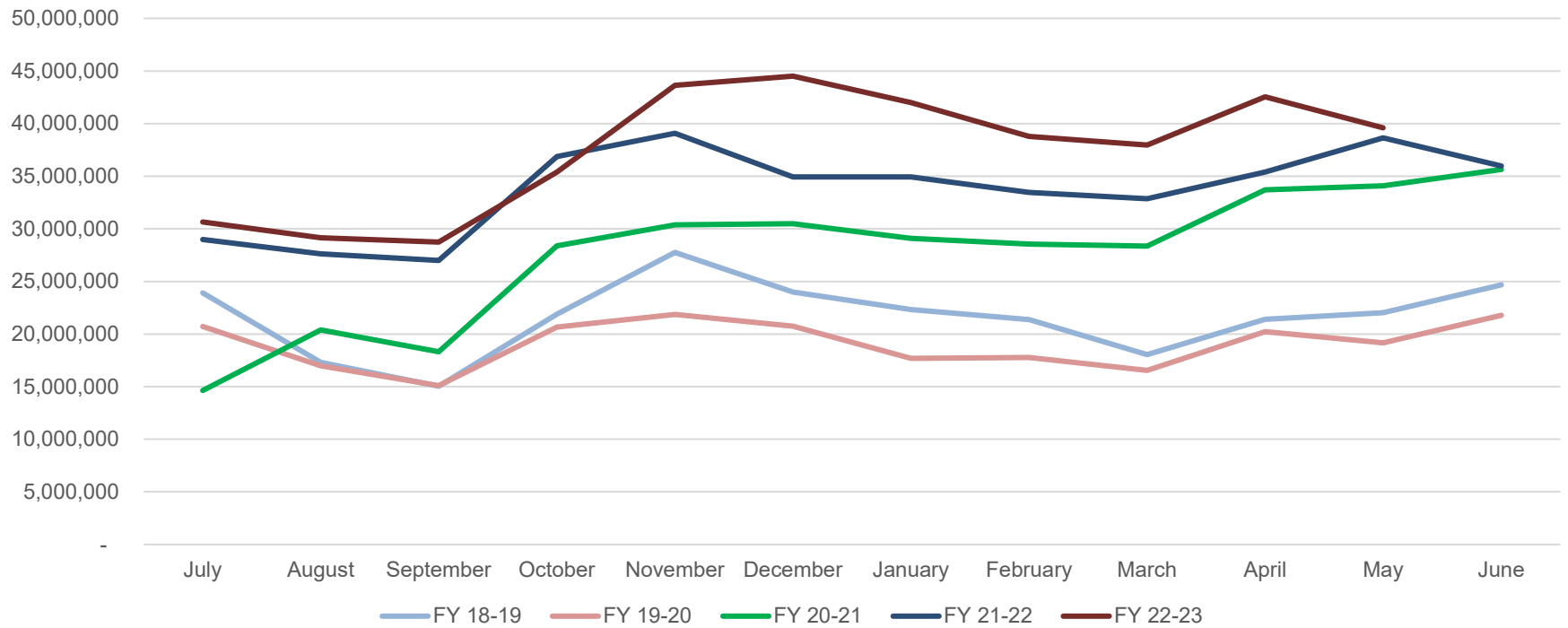
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State Sales Tax



COCHISE COUNTY

General Fund Balance



COCHISE COUNTY

FY 22/23 - End of Year Projections

Fund	Projected EOY Revenues	Projected EOY Expenses
General Fund	77,672,255	68,701,841
HURF	11,518,997	10,870,618
Capital Fund	3,363,117	591,128



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FY24 Tentative Budget Summary

Funds	FY23 Adopted	FY24 Tentative	Change	% Change
General Fund	96,547,090	105,461,808	8,914,718	9.2%
All Other Funds				
Special Revenue Funds	120,711,705	136,795,383	16,083,678	13.3%
Capital Projects Funds	16,121,261	16,377,174	255,913	1.6%
Enterprise Funds	16,669,815	19,302,573	2,632,758	15.8%
All Other Funds Total	153,502,781	172,475,130	18,972,349	12.4%
Total All Funds	250,049,871	277,936,938	27,887,067	11.2%



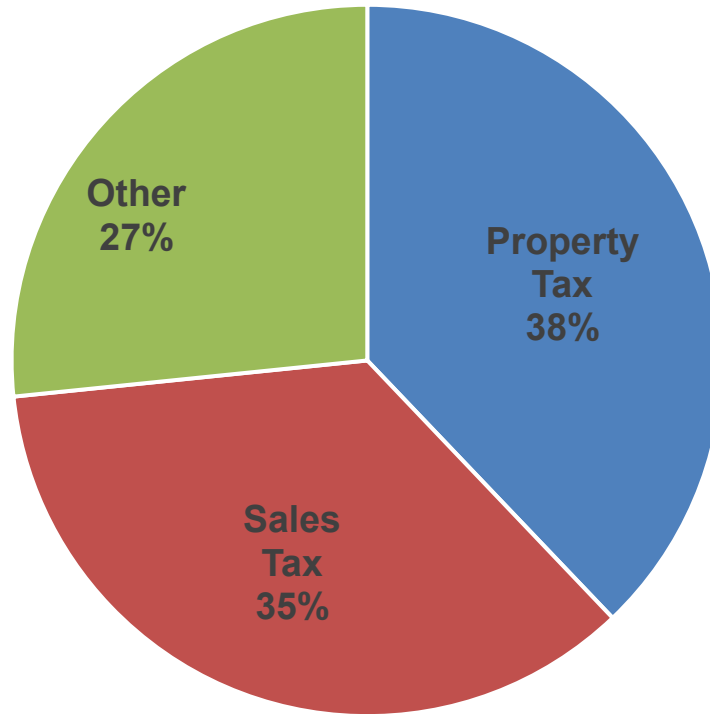
Truth in Taxation

- Property Valuations increased by almost 51.3m, totaling \$1.074 billion in Net Assessed Valuations. The increase is attributed to new construction at 2.2% and inflation at 2.6%.
 - A flat rate of 2.6747 will result in a Levy of \$28,741,067
 - A Truth in Taxation hearing will be necessary, as properties assessed in the prior year did increase in valuation.



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General Fund Revenue



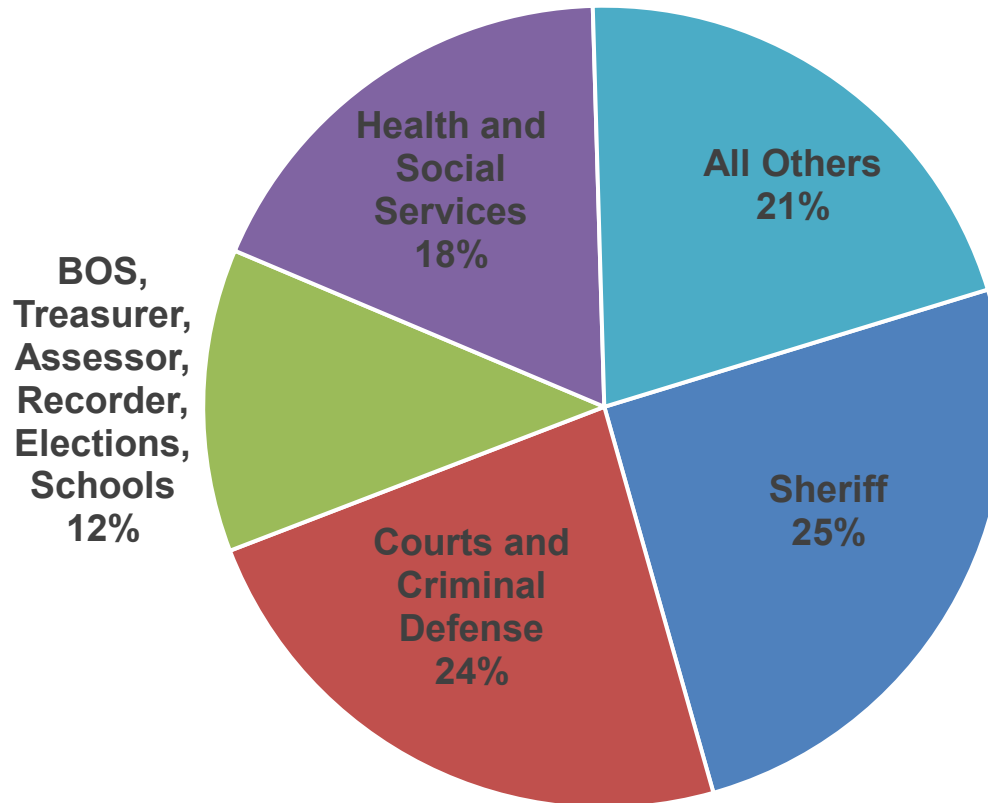
General Fund Revenues

- Property Tax – NAV of 1.074b, over FY23 NAV of 1.023b
 - New Construction Increase of 2.2%
 - Current Home Increase of 2.6%
- Sales Tax
 - County Half Cent – 8.5m
 - State Shared – 15.5m
 - HURF (10.6m) & 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



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General Fund Expenses



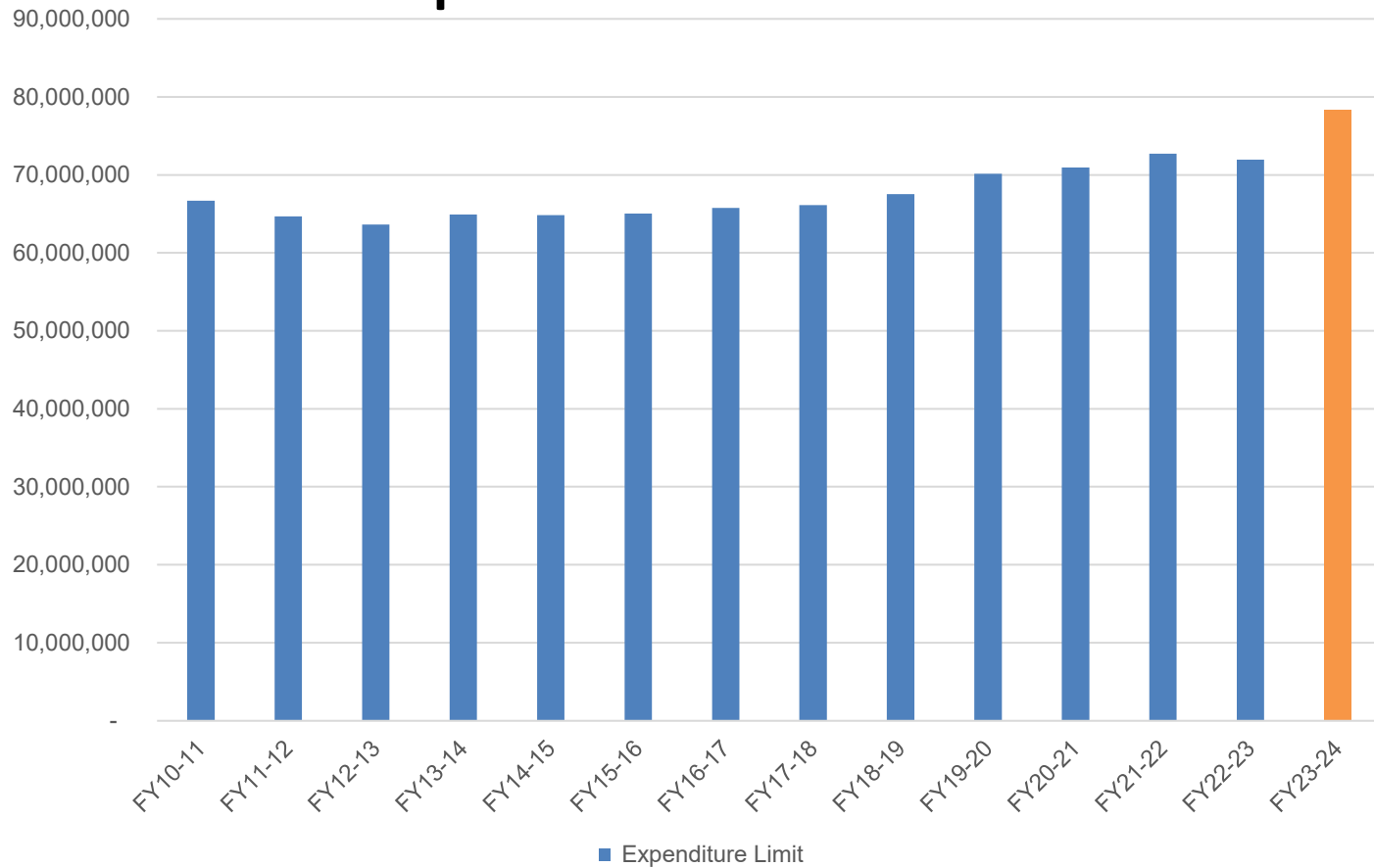
General Fund Expenditure Changes

- 2.1m Market Adjustments –
- Utility increases of \$66,000
- Arizona Health Care Cost Containment System (AHCCCS) & Arizona Long Term Care System (ALTCS) projected to increase by \$267,600.
- Elected Judge salary increase projected to cost \$115,455
- General Fund fleet expenses will increase by \$217,082
- CSA increase of \$33,000
- SEACOM increase of \$26,000



COCHISE COUNTY

Expenditure Limit



COCHISE COUNTY

Funding Requests

In total, the Board of Supervisors received twenty requests, totaling \$389k in one-time costs, and \$757k in recurring costs. The following funding requests are included in the Tentative Budget:

- Constable – Radios/Laptops - \$17,000
- Constable – Fleet/Cellphone - \$11,000
- County Attorney’s Office – Attorney IV - \$127,000
- County Attorney’s Office – Paralegal - \$66,750
- County Attorney’s Office – Prosecution costs - \$30,000
- Coordinated Courts – Court Assistant - \$44,248
- Coordinated Courts – Temp Court Assistant - \$16,804
- Coordinated Courts – Courtroom Audio Visual - \$89,000
- Development Services– Tractor Replacement- \$120,000
- Elections – Part-time employee - \$20,000
- Finance – Gravity Software - \$25,456
- Finance – Financial Advisory Services - \$41,670
- Health – Expenses operational increases \$145,275
- Sheriff’s Office – Professional Services for Animal Shelter- \$13,801
- Sheriff’s Office –Body Camara/Taser- \$154,768
- Sheriff’s Office –Extraditions-\$20,000
- Sheriff’s Office –Training-\$15,000
- Treasurer’s Office-Professional Services- \$16,392



Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 48.0%; Unfunded Liability of 32.8m
- CORP – Detention Tiers 1 & 2 funded status of 56.7%; Unfunded Liability of 6.6m
- EORP – Funded status of 32.6%; Unfunded Liability of 669m



Summary

In summary – the County is in a solid financial position with strong revenues projected, balanced by conservative expenditures that are within the increased expenditure limit.



Summary

- Request Approval of the FY24 Tentative Budget
- Once passed, the budget cannot be increased

