

COCHISE COUNTY

FY 24/25
Tentative Budget
Special Districts

June 11, 2024

Richard Karwaczka, County Administrator
Juan Frisby, Budget Manager



Public Programs...Personal Service

Library District

	FY24	FY25
Total Budget	3,214,328	3,248,568
Contingency	1,399,346	1,403,729
Levy	1,559,176	1,616,529
Rate	0.1451	0.1451

- If holding rate flat at 0.1451 – Truth in Taxation (TNT) necessary
 - Increased Levy of \$57,353
 - New Construction 2.91% and increased values 0.63%



Flood Control District

	FY24	FY25
Total Budget	8,826,382	9,594,929
Contingency	1,912,750	523,412
Levy	2,351,382	2,469,929
Rate	0.2597	0.2597

- If holding rate flat at 0.2597 – TNT necessary
 - Increased Levy of \$118,547
 - New Construction 2.67% and increased values 2.13%
 - Note: Flood Control District is based on real property, and not personal property.



COCHISE COUNTY

Jail District

	FY24	FY25
Total Budget	11,313,834	17,220,607
Excise Tax	4,250,000	8,500,000
Rate	0.005	0.005

- Half Cent sales tax increase based on full year of sales tax collection.
- Maintenance of Effort (MOE) = \$6,572,609



COCHISE COUNTY

Street Light Improvement District (SLID) Budgets

District	FY24	FY25
Naco SLID	11,901	11,060
Sunsites SLID	32,004	32,394
Bowie SLID	13,368	13,031
Golden Acres SLID	9,395	8,117
Pirtleville SLID	23,611	24,744



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Tentative Budget

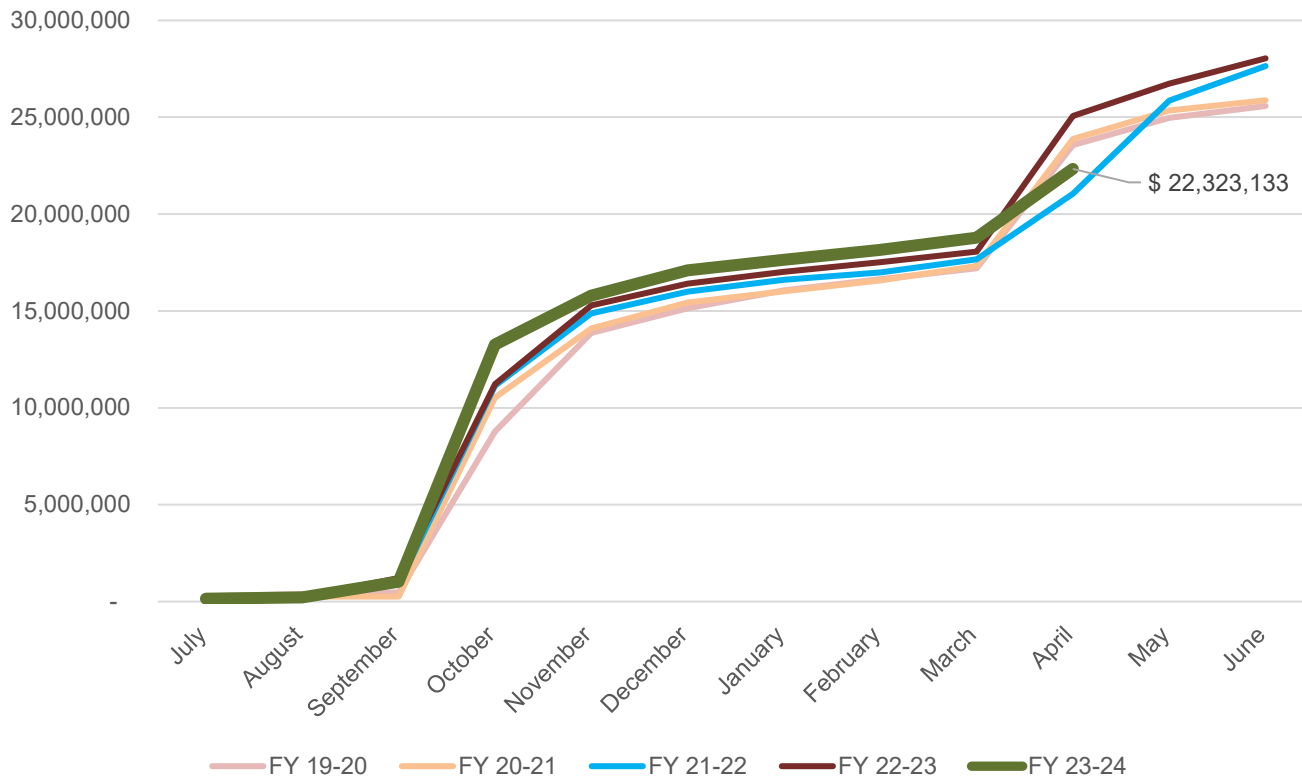
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Public Programs...Personal Service

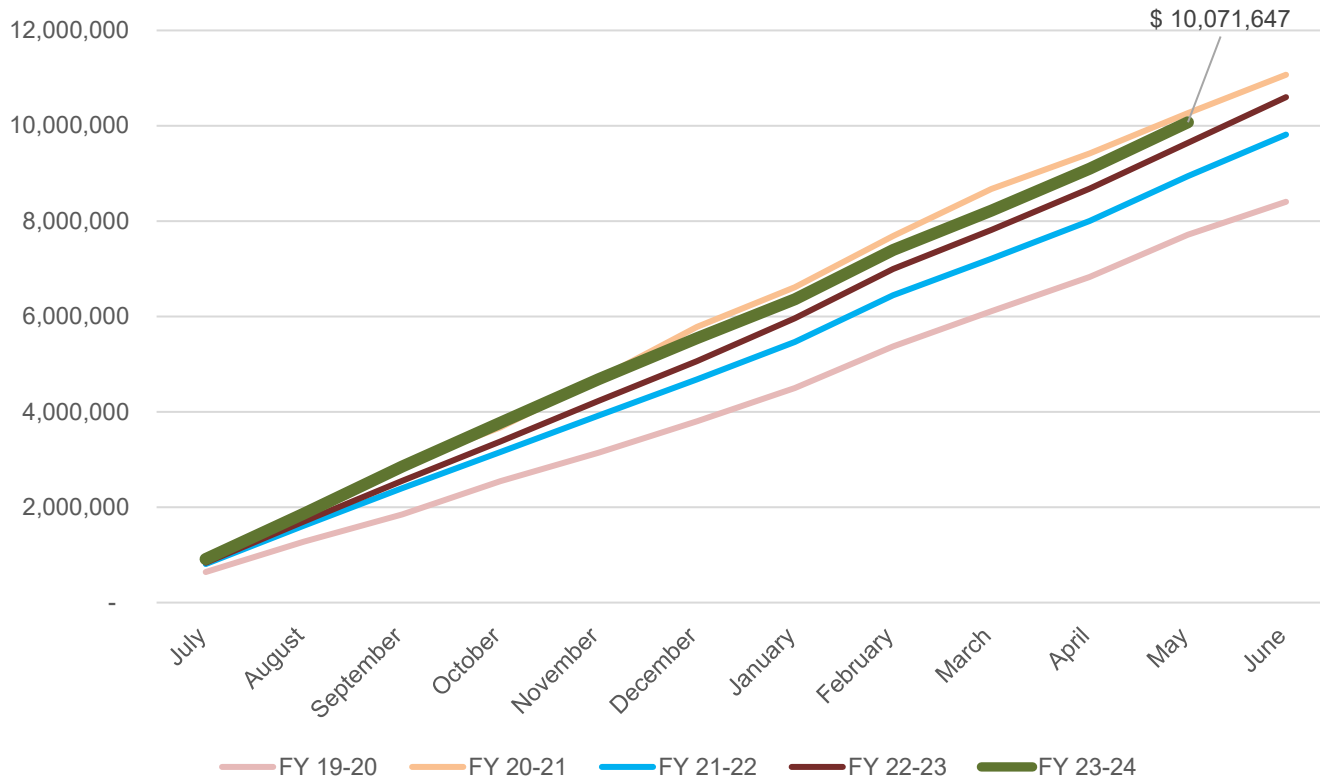
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Property Tax 23-24



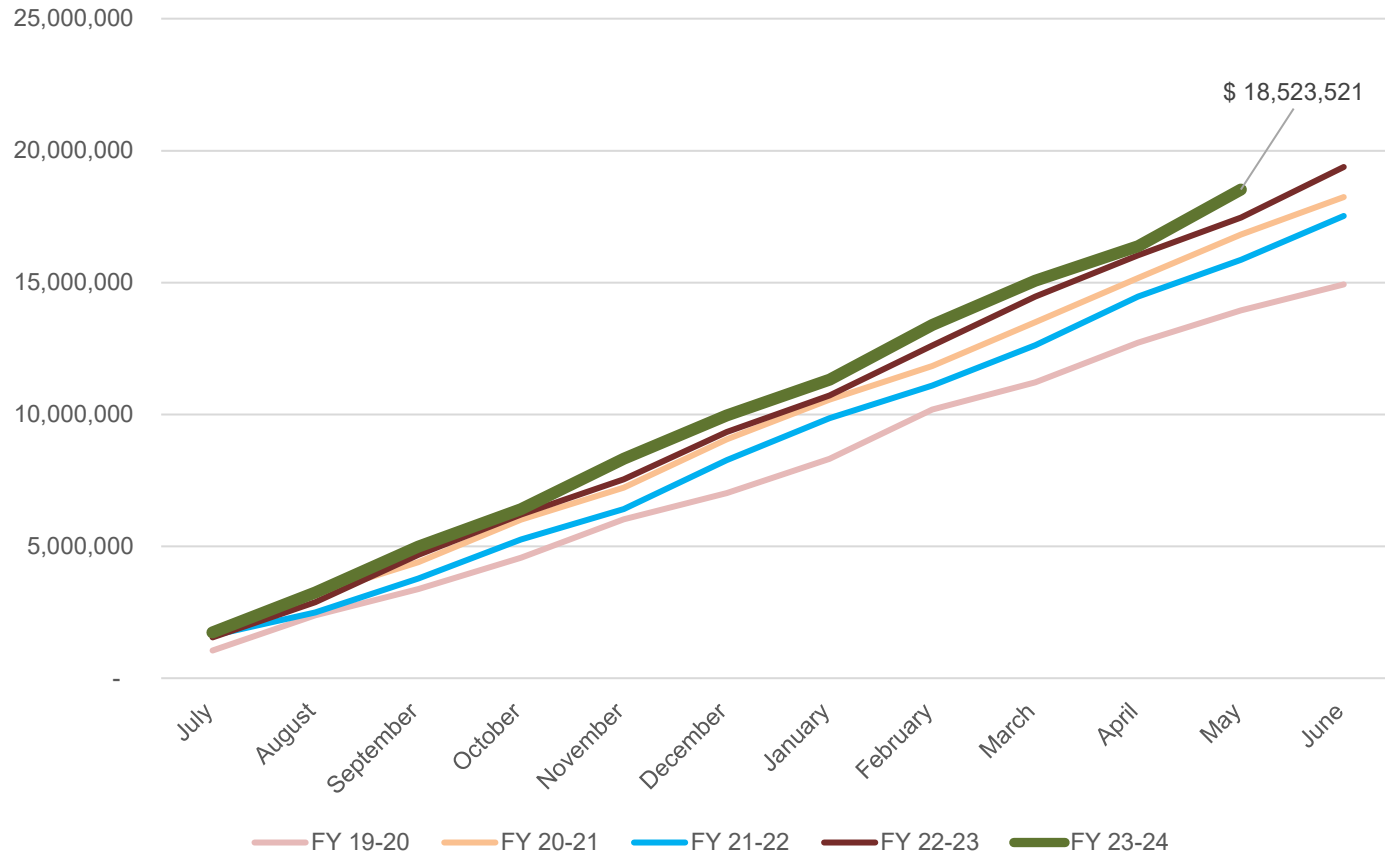
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Sales Tax 23-24



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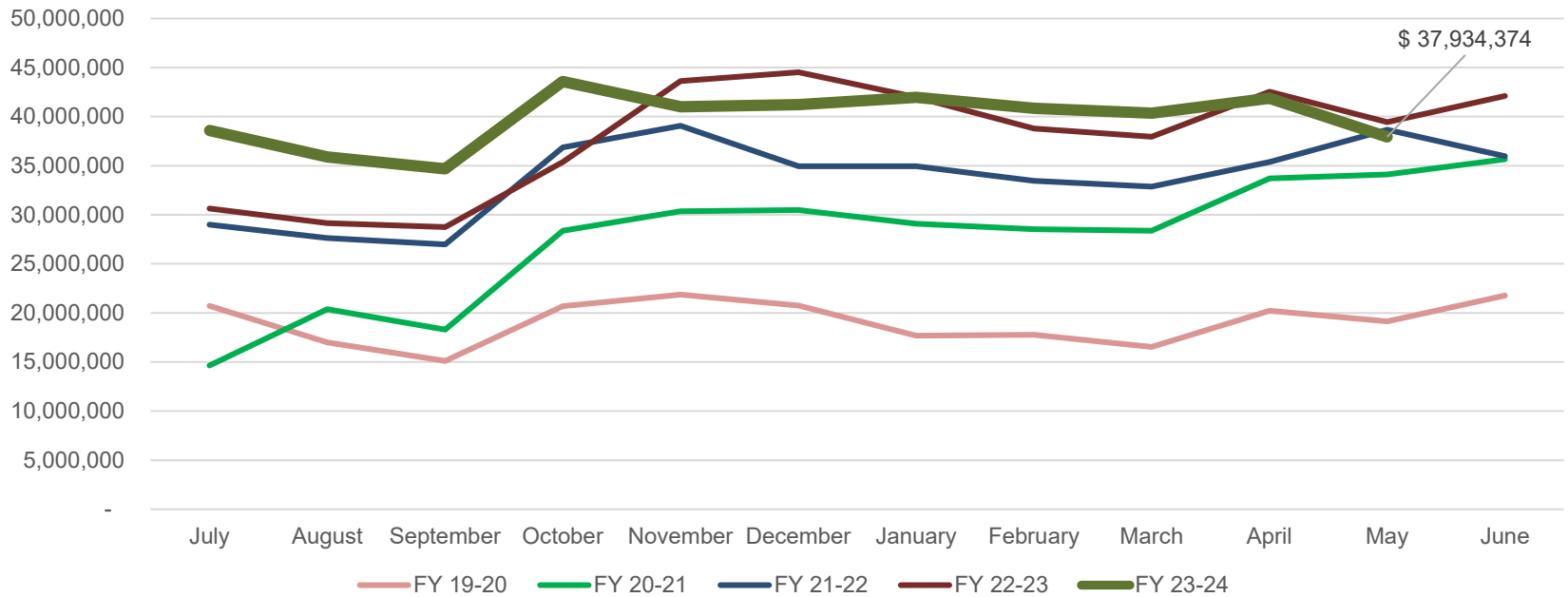
TPT Tax 23-24



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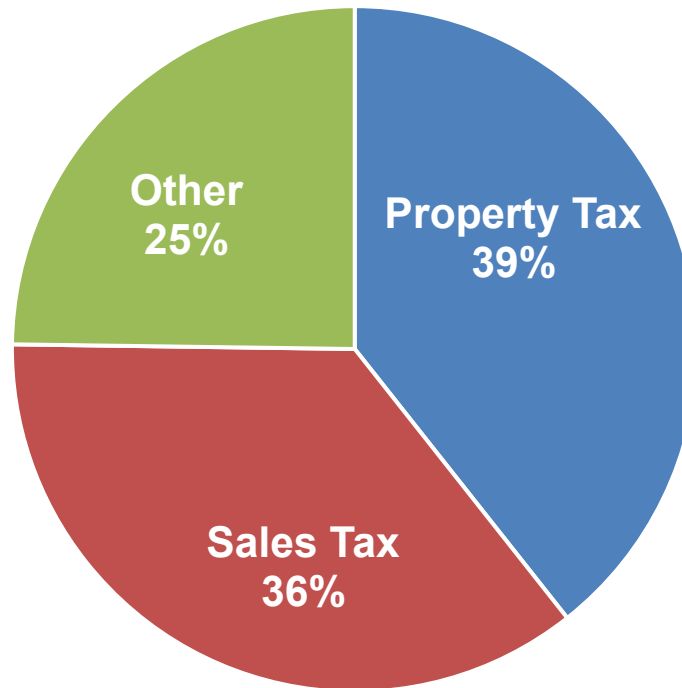
General Fund Cash 23-24

Annual Total v 5 Yr History



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General Fund Revenue FY24-25

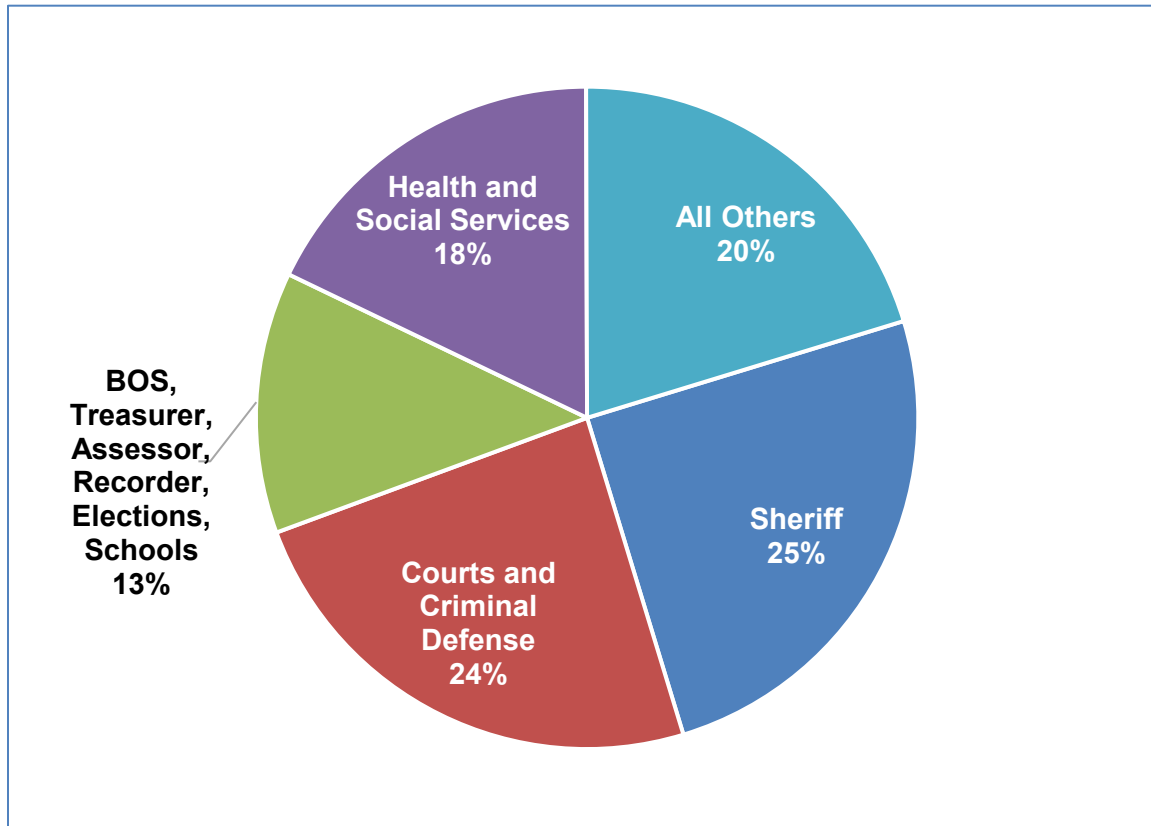


General Fund Revenues FY24-25

- Property Tax –Net Assessed Value (NAV) of \$1.114B, over FY24 NAV of \$1.074B
 - New Construction Increase of 2.2%
 - Current Home Value Increase of 2.6%
- Sales Tax
 - County Half Cent – \$8.9M
 - State Shared – \$16.0M
 - HURF \$11.6M & Vehicle Licenses Taxes \$7.1M
- Department / Other Revenues
 - JP Fees/Fines & JP/Magistrate IGA flat
 - Health Dept – flat
 - Building Permits – flat
 - Recorder Fees – flat



General Fund Expenses FY24-25



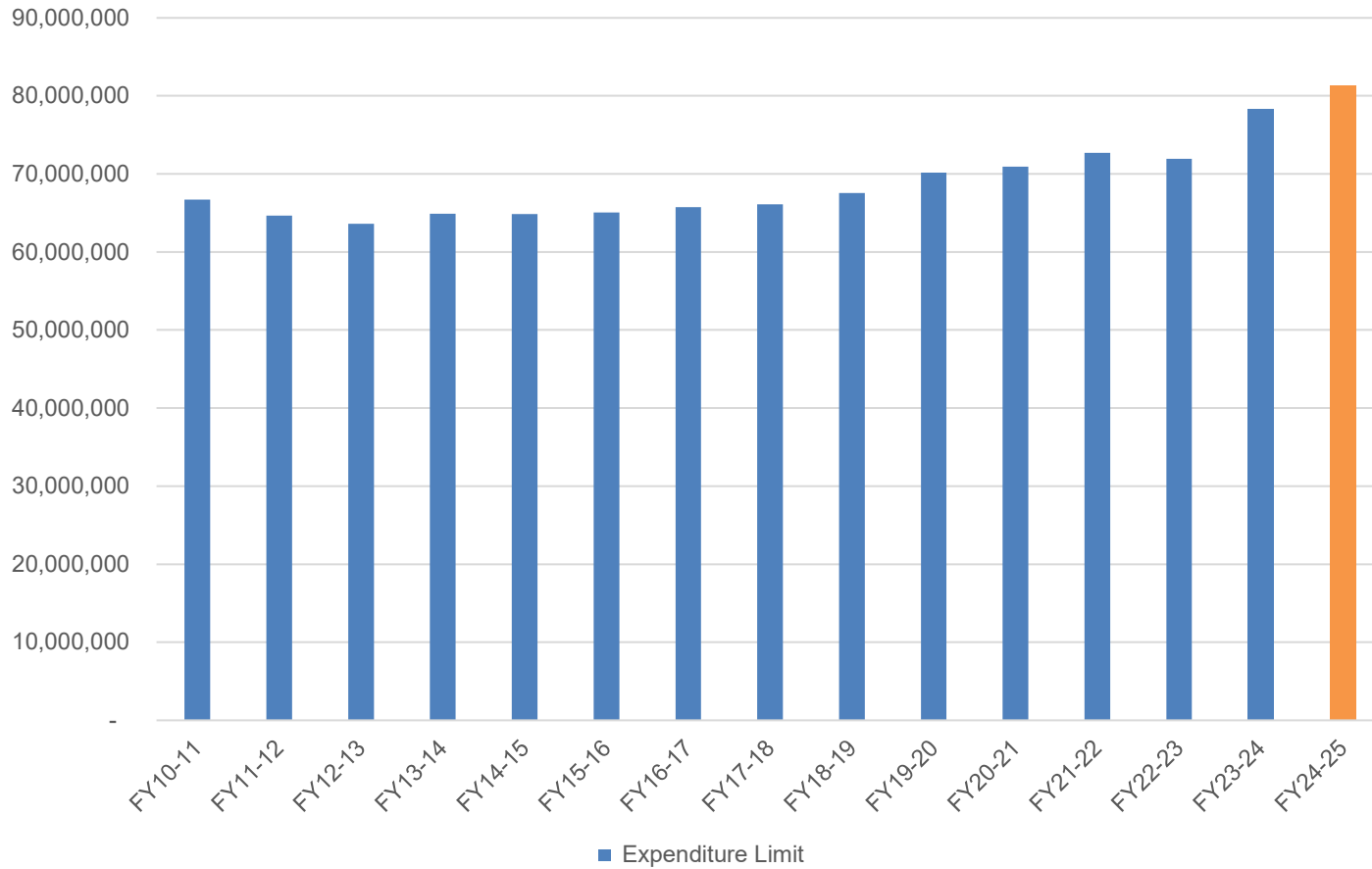
General Fund Expenditure Changes FY24-25

- Benefits \$780,850
- Elected Officials \$331,493
- Department of Labor \$162,577
- SEACOM increase of \$52,498
- Market Adjustment \$1,225,232



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Expenditure Limit



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Funding Requests

The following funding requests totaling \$233,384 in one-time costs, and \$615,589 in recurring costs are included in the Tentative Budget:

- Constable, JP3 and JP4 – Radios/Laptops - \$17,000
- Assessor's Office-Contracts renewal increase-\$18,000
- Assessor's Office-Projected postage-\$6,000
- County Attorney's Office -Cellphone-\$8,432
- County Attorney's Office -Karpel-\$6,450
- County Attorney's Office -Supplies-\$5,200
- County Attorney's Office -Thomson West Library cost and lawbooks-\$7,000
- County Attorney's Office -Training-\$6000
- Coordinated Courts -Carpet and paint-&127834
- Coordinated Courts -Clerk II-\$51,000
- Coordinated Courts -Clerk Trainee JP3-\$47,325
- Coordinated Courts -Court Assistant-\$47,325
- Coordinated Courts -Pro-tempore Judges-\$45,000
- Development services-Airport sign-\$55,000
- Development services-Tractor BDI for mower bed-\$51,000
- Health Department-Finance Officer-\$117,857
- Indigent Defense Office IDC-\$70,000 Misdemeanor cases and \$130,000 felony cases-\$200,000
- Recorder's Office -6 Temporary Employees-\$50,000



Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 50.4%; Unfunded Liability of \$32.6M
- CORP – Detention Tiers 1 & 2 funded status of 58.5%; Unfunded Liability of \$6.68M
- EORP – Funded status of 39.0%; Unfunded Liability of \$622M



COCHISE COUNTY

FY25 Tentative Budget Summary

Funds	FY24 Adopted	FY25 Tentative	Change	% Change
General Fund	105,461,808	107,233,522	1,771,714	1.7%
All Other Funds				
Special Revenue Funds	136,795,383	151,690,355	14,894,972	10.9%
Capital Projects Funds	16,377,174	15,015,102	(1,362,072)	-8.3%
Enterprise Funds	19,302,573	15,556,738	(3,745,835)	-19.4%
All Other Funds Total	172,475,130	182,262,195	9,787,065	5.7%
Total All Funds	277,936,938	289,495,717	11,558,779	4.2%



Truth in Taxation

- Property Valuations increased by almost \$39.5m, totaling \$1.114 billion in Net Assessed Valuations. The increase is attributed to new construction at 2.9% and inflation at 0.6%.
 - A Truth in Taxation hearing will be necessary, as properties assessed in the prior year did increase in valuation.
 - Also necessary for 2% increase in rate as built into budget.
 - Tax rate will be set August 19, 2024.



Summary

- Request Approval of the FY25 Tentative Budget
- Once passed, the budget cannot be increased

