

**COCHISE COUNTY**

**FY25**

# Budget Work Session

- Funding Requests
- Expenses
- Revenues



*Public Programs...Personal Service*

# COCHISE COUNTY

## Operational Funding Requests

Department	One-Time Cost	Annual Cost	Description
Assesors		\$ 18,000	Contracts renewal increase
Assesors		\$ 6,000	Projected postage
County Attorney		\$ 6,000	Training
County Attorney		\$ 5,200	Supplies
County Attorney		\$ 7,000	Thomson West Library cost and lawbooks
County Attorney		\$ 65,000	VOCA
County Attorney		\$ 6,450	Karpel
County Attorney		\$ 8,432	Cellphone
IDC		\$ 200,000	\$70,000 Misdemeanor cases and \$130,000 felony cases
<b>Totals</b>	<b>\$ -</b>	<b>\$ 322,082</b>	

If funded with property tax = 1.08% increase or 0.0289 rate increase



# COCHISE COUNTY

## Personnel Funding Requests

Department	One-Time Cost	Annual Cost	Description
Health		\$ 46,556	Public Fiduciary Administrative Aide
Health		\$ 117,857	Finance Officer
Courts		\$ 47,325	Court Assistant
Courts		\$ 47,325	Clerk Trainee JP3
Courts		\$ 47,325	Clerk Trainee Bowie
Courts		\$ 51,000	Clerk II
Courts		\$ 45,000	Pro-tempore Judges
Public Defender		\$ 56,657	Legal Secretary I
Recorder		\$ 50,000	6 Temporary Employees
<b>Totals</b>	<b>\$ -</b>	<b>\$ 509,045</b>	

If funded with property tax = 1.71% increase or 0.0457 rate increase



## Funding Request Budget Impact

- Total Operational and Personnel \$831,127
- If funded with property tax = 2.79% increase or 0.0746 rate increase



# COCHISE COUNTY

## Building Enhancement Funding Requests

Department	One-Time Cost	Annual Cost	Description
Courts	\$ 127,834		Carpet and paint
Development services	\$ 500,000		Remodel large hangar
Development services	\$ 51,000		Tractor BDI for mower bed
Development services	\$ 55,000		Airport sign
<b>Totals</b>	<b>\$ 733,834</b>	<b>\$ -</b>	



# COCHISE COUNTY

## Jail District Funding Requests

Department	One-Time Cost	Annual Cost	Description
Jail District CCSO		\$ 20,000	Extraditions
Jail District CCSO		\$ 150,000	Overtime
Jail District Health		\$ 102,195	Detention Health Lead Nurse
<b>Totals</b>	<b>\$ -</b>	<b>\$ 272,195</b>	



# COCHISE COUNTY

## New General Fund Expenses

### Elected Officials Statutory Salary Increase

Office	FY24	FY25	Increase	Additional ERE
Attorney	\$ 123,678	\$ 143,678	\$ 20,000	\$ 16,833
Assessor	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Recorder	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Sheriff	\$ 100,824	\$ 120,824	\$ 20,000	\$ 16,833
Superintendent	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Supervisor #1	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Supervisor #2	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Supervisor #3	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
Treasurer	\$ 63,800	\$ 83,800	\$ 20,000	\$ 16,833
		Total	\$ 180,000	\$ 151,493

Total increase to General Fund expenses = **\$331,493**



## COCHISE COUNTY

# New General Fund Expenses Health Benefits

### **Higher health care benefits cost is based on:**

- Increased FTE count from grant funded positions
- Increased expense of individual medical claims

Total increase to General Fund expenses = **\$780,850**



## COCHISE COUNTY

# New General Fund Expenses Department of Labor

The Fair Labor Standards Act minimum salary threshold increased for employees exempt from overtime, effective January 1, 2025.

Mandated salary increase to maintain exempt status of positions:

County	Courts
\$122,167	\$40,410

Total increase to General Fund expenses = **\$162,577**



# COCHISE COUNTY

## New General Fund Expenses SEACOM

**FY24**

County/City Split	\$	340,378
<b>Cochise County cost</b>	\$	982,078
<b>Sierra Vista cost</b>	\$	911,578

**FY25**

County/City Split	\$	392,876
<b>Cochise County cost</b>	\$	1,034,576
<b>Sierra Vista cost</b>	\$	964,076

Total increase to General Fund expenses = **\$52,498**

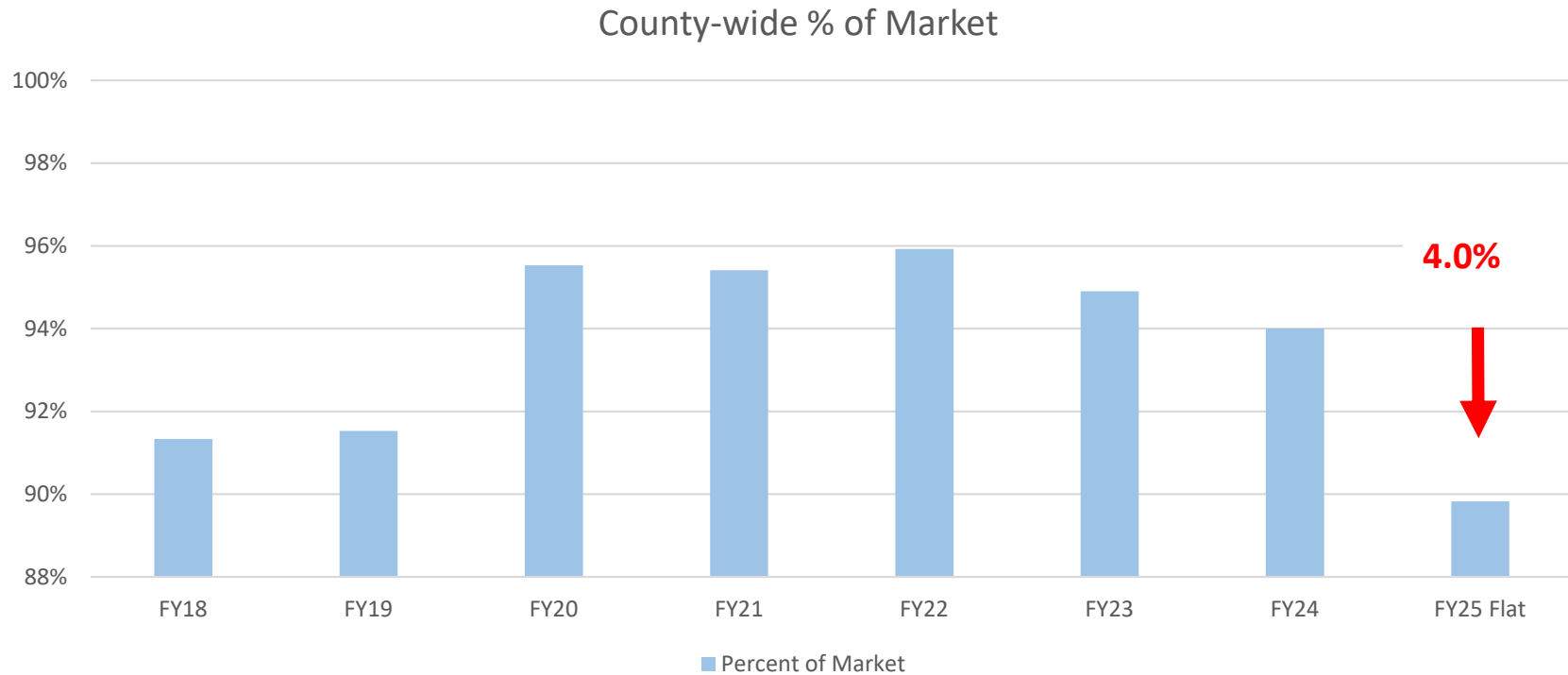


# Historical County Market Plan Increases

- FY18 - 1.0m
- FY19 - 1.0m
- FY20 - 1.0m
- FY21 - no adjustments
- FY22 - 1.0m
- FY23 - 1.8m
- FY24 - 2.1m



# County Market Plan



# COCHISE COUNTY

## FY 25 Projected County Market

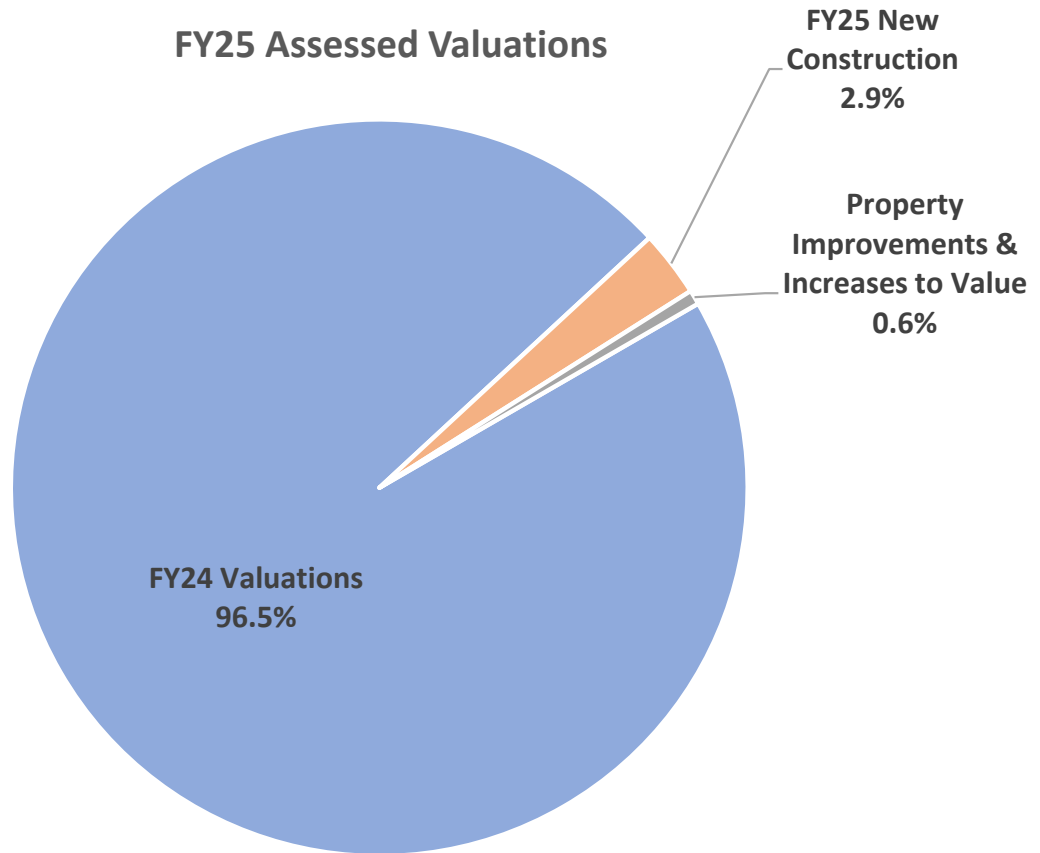
<b>% of Market</b>	<b>Amount</b>		
91%	344,359		
92%	637,983		
93%	931,607		
<b>94%</b>	<b>1,225,232</b>	<b>Property Tax %</b>	<b>Rate increase</b>
95%	1,518,856	0.99%	0.026
96%	1,812,480	1.97%	0.053
97%	2,106,104	2.96%	0.079
98%	2,399,729	3.94%	0.105
99%	2,693,353	4.93%	0.132
100%	2,986,977	5.91%	0.158



# COCHISE COUNTY

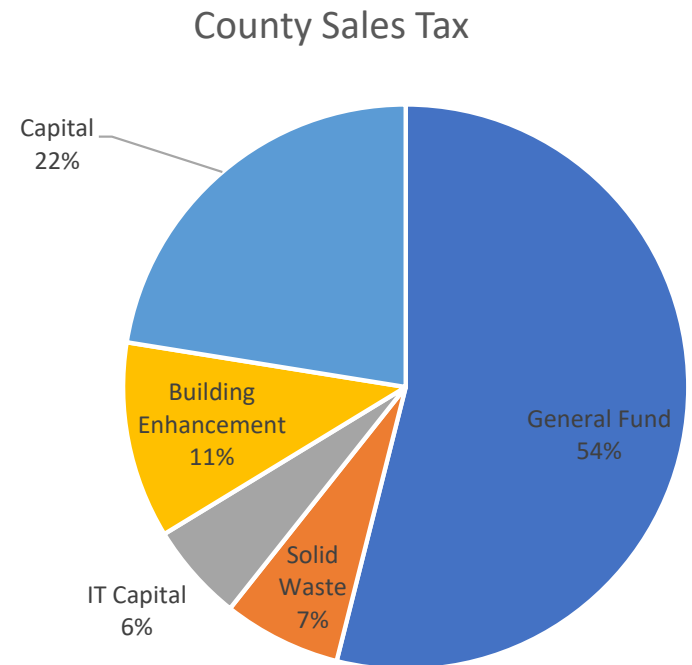
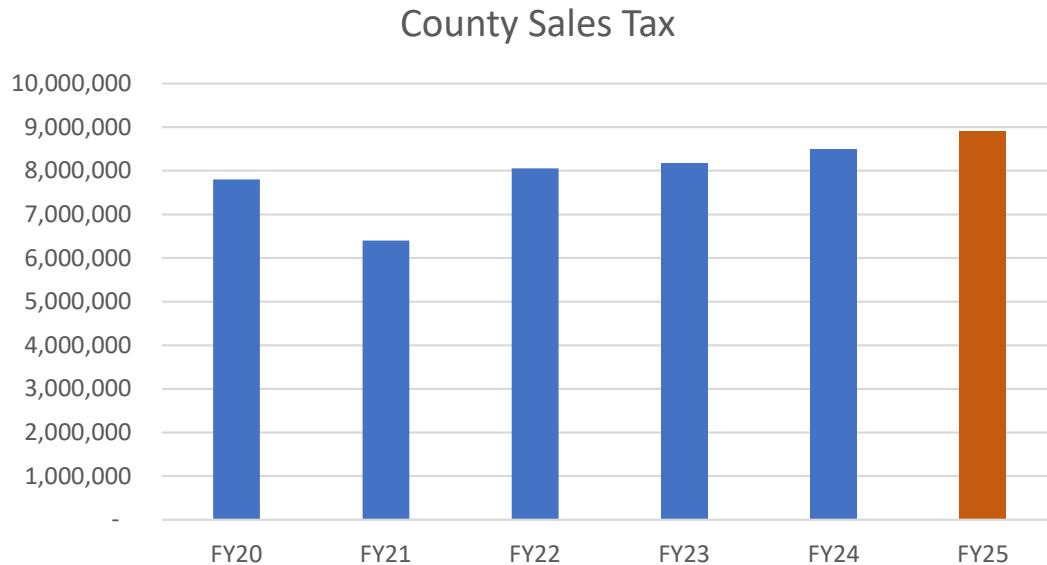
## Property Tax

<b>FY25 Levy</b>	28,447,714
<b>New Constr.</b>	859,613
<b>Inflation</b>	186,827
	<hr/>
	29,494,153



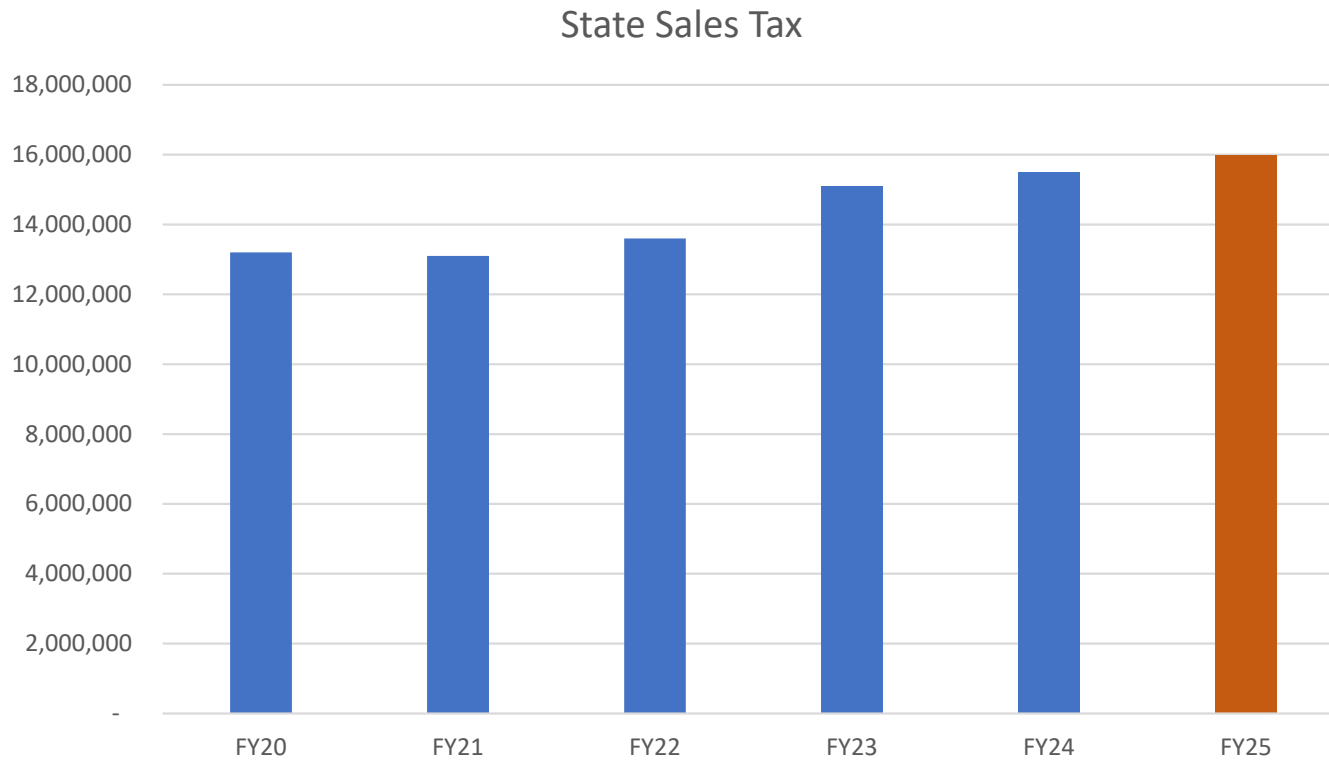
# COCHISE COUNTY

## County Sales Tax – projecting 8.9m



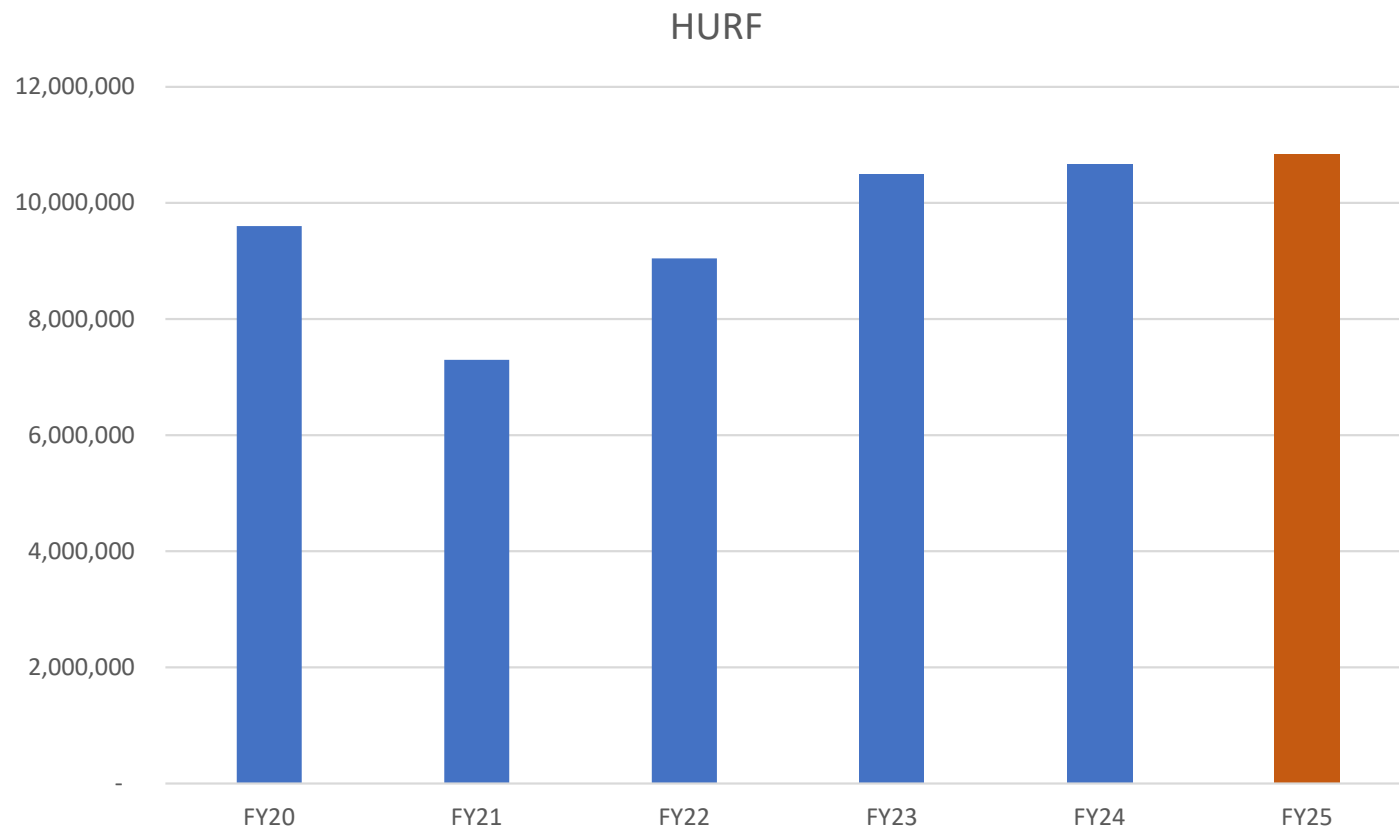
# COCHISE COUNTY

## State Sales Tax – projecting 16.0m



# COCHISE COUNTY

## HURF – projecting 11.4m



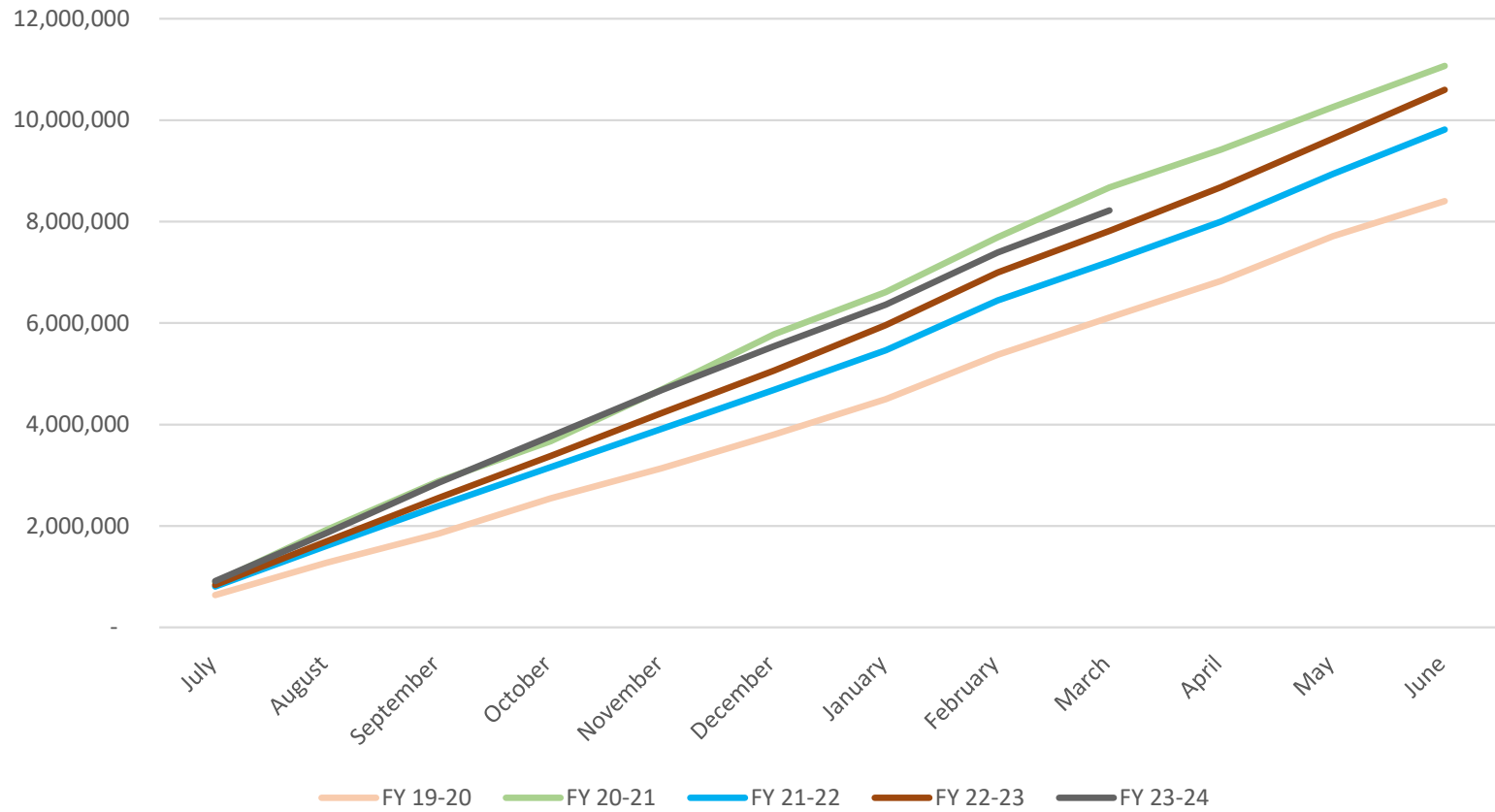
## Moving Forward

- June 11<sup>th</sup> – Tentative
- July 9<sup>th</sup> – Final
- August 19<sup>th</sup> – Property Tax Rate
  - Final decision on rate and levy



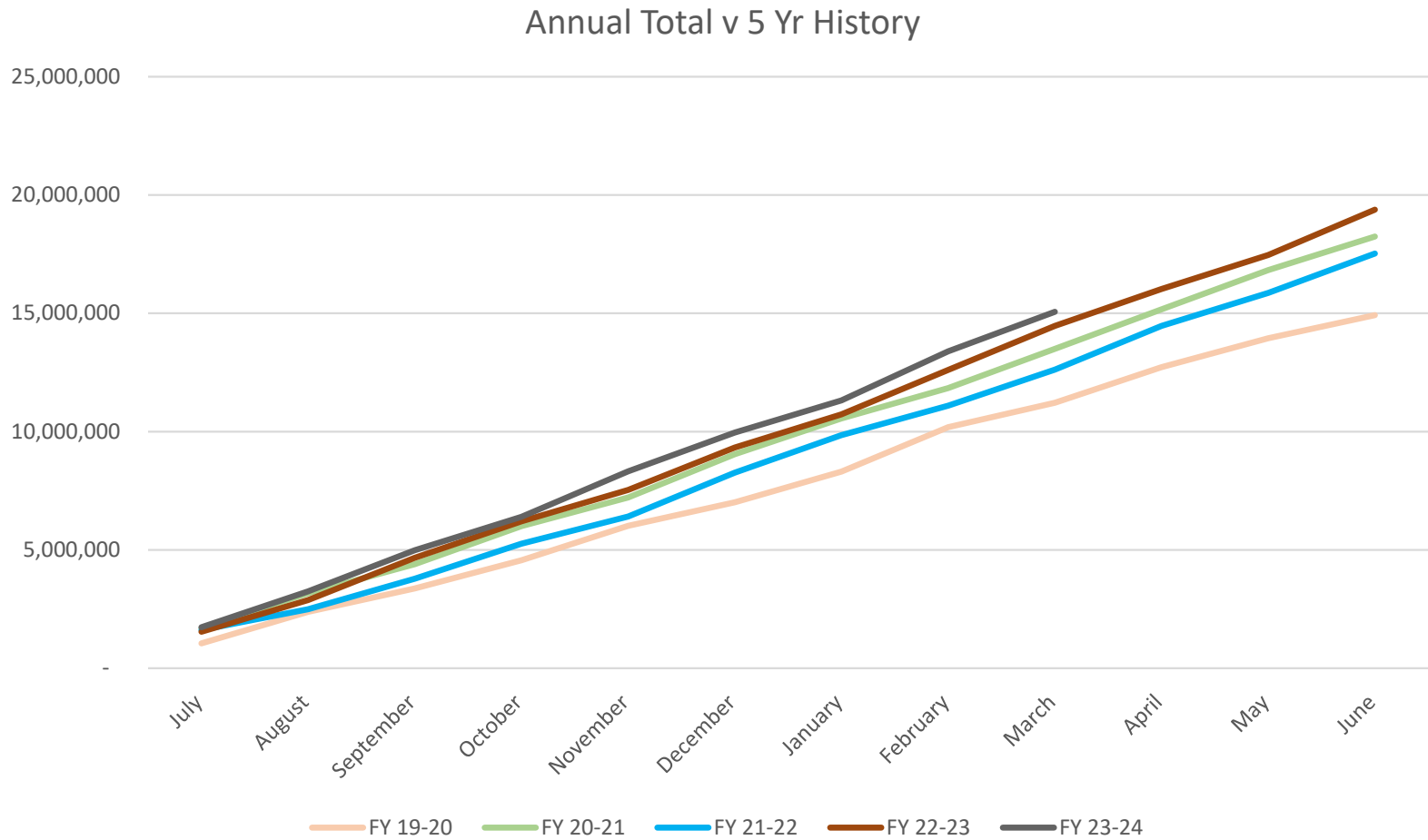
# Appendix 1 – County Sales Tax

Annual Total v 5 Yr History



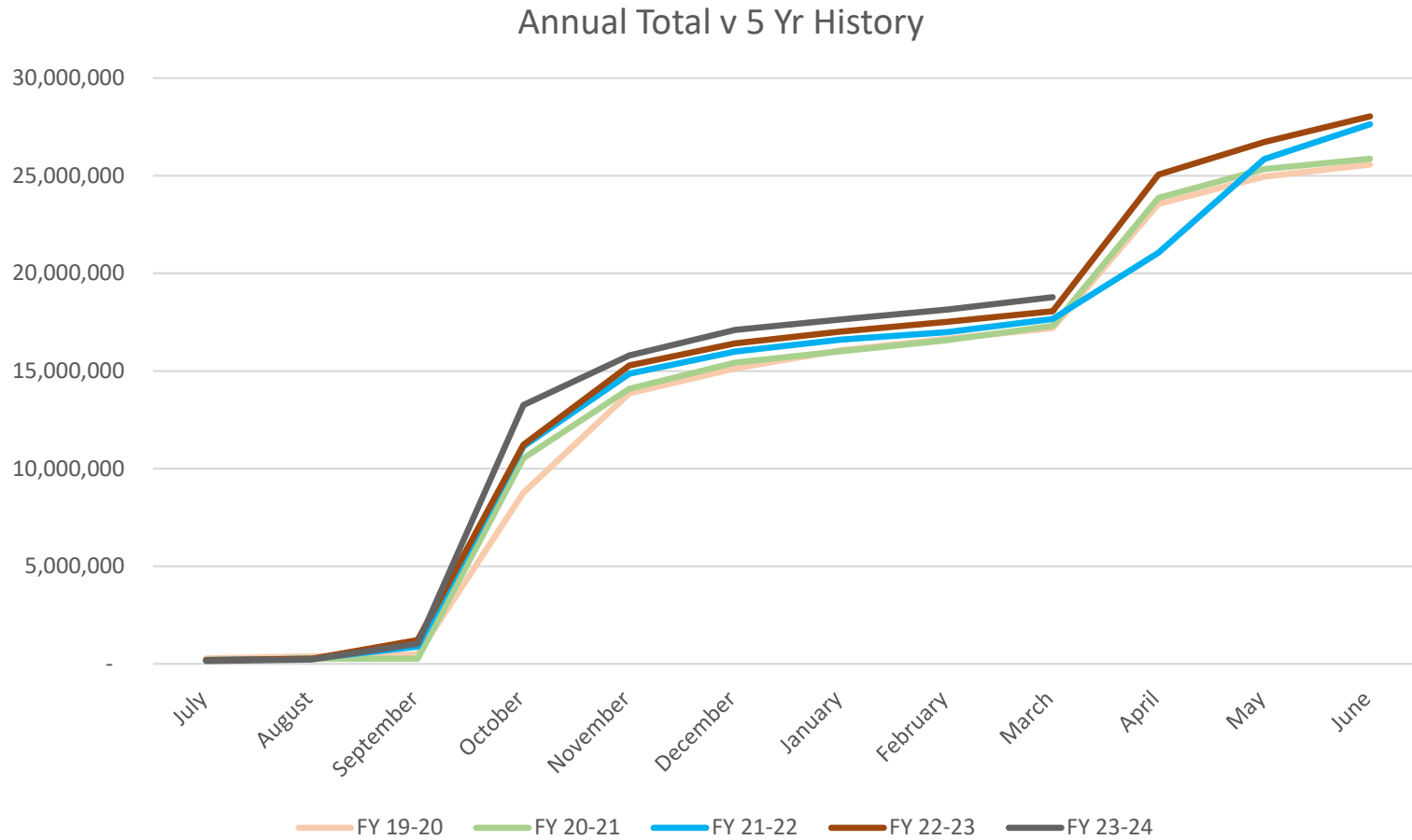
# COCHISE COUNTY

## Appendix 2 – State Sales Tax



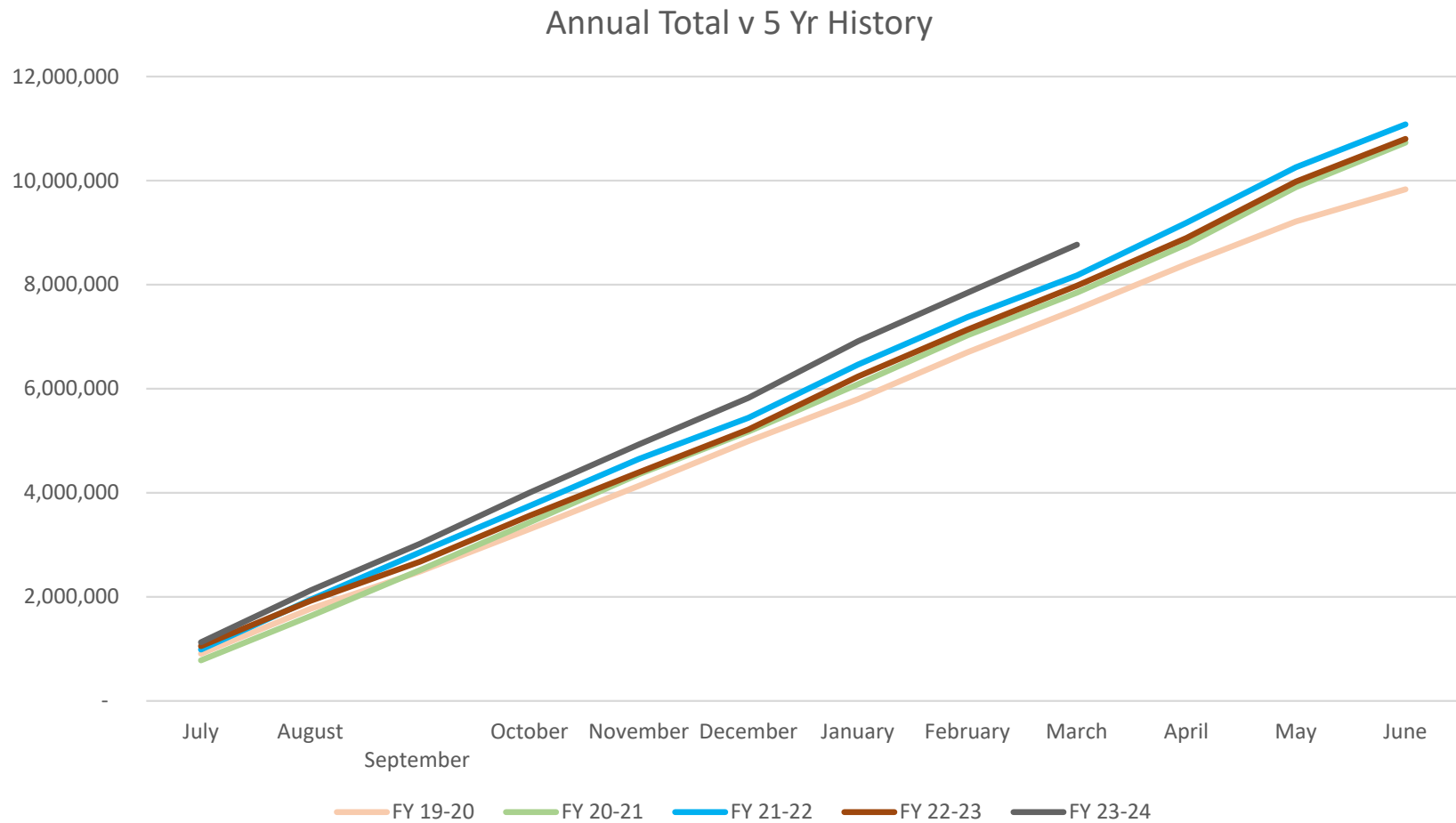
# COCHISE COUNTY

## Appendix 3 – Property Tax

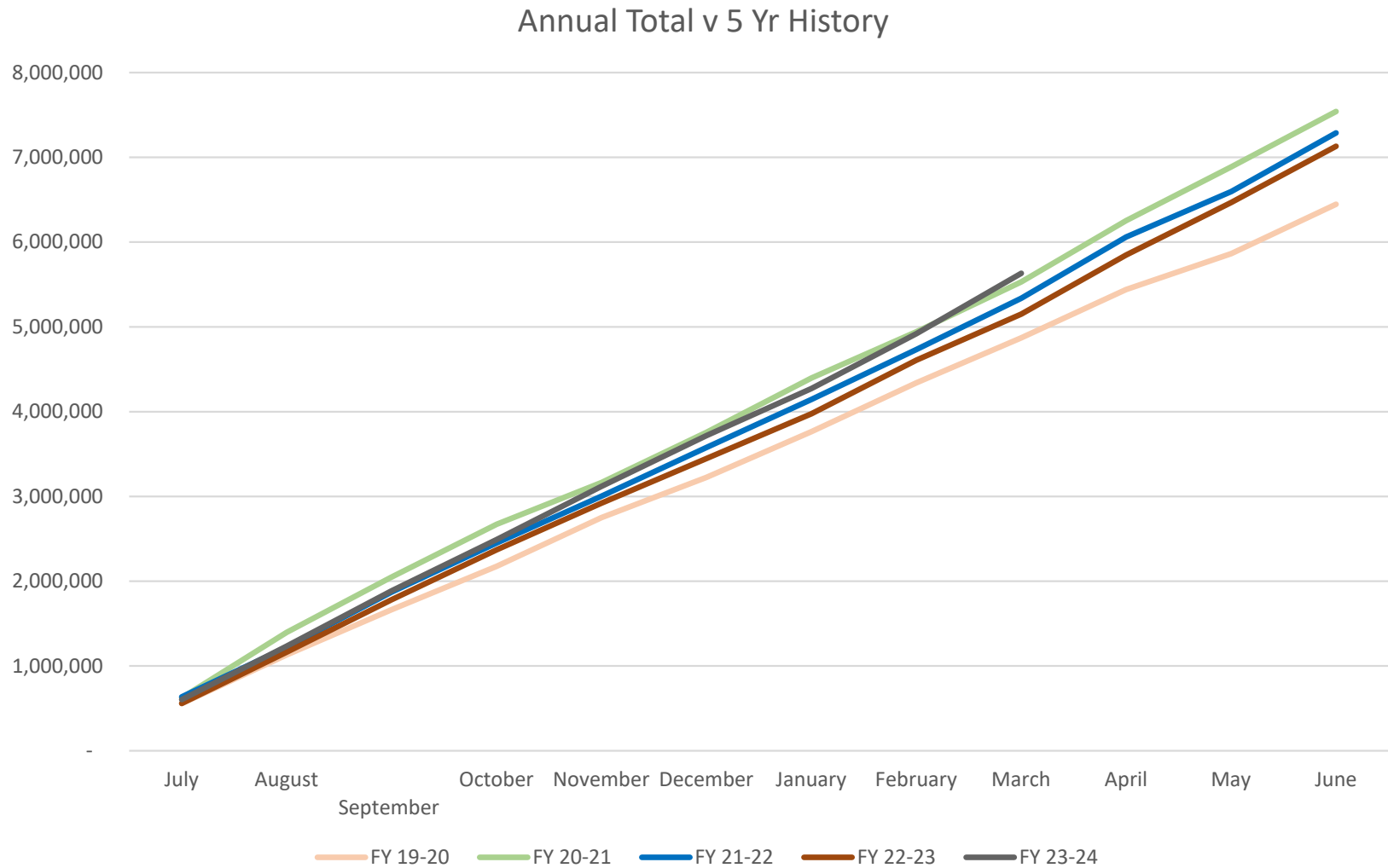


# COCHISE COUNTY

## Appendix 4 – HURF



# Appendix 5 - VLT



# COCHISE COUNTY

## Appendix 6 – Property Tax

General Fund	
FY24 Rate	2.6747
FY25 NAV	1,114,079,974
FY24 Levy	28,741,067
New Const	868,477
Increased Value	188,753
Levy	29,798,297
Library District	
FY24 Rate	0.1451
FY25 NAV	1,114,079,974
Levy	1,616,530
Flood Control District	
FY24 Rate	0.2597
FY25 NAV	951,070,123
Levy	2,469,929
Fire District Assistance Tax (FDAT)	
FY24 Rate	0.1000
FY25 NAV	1,114,079,974
Levy	1,114,080

Historical Collection Rates	
FY06	97.9%
FY07	97.1%
FY08	96.7%
FY09	95.6%
FY10	95.9%
FY11	93.9%
FY12	95.3%
FY13	94.2%
FY14	94.9%
FY15	96.6%
FY16	96.5%
FY17	96.2%
FY18	96.7%
FY19	100.6%
FY20	101.6%
FY21	102.9%
FY22	104.0%
FY23	102.5%



# COCHISE COUNTY

## Appendix 7 – Property Tax – SLID – Proposed

Street Light Improvement Districts (SLID)				Proposed																																																			
<p><b>SLID Property Tax Levies FY25</b></p> <table border="1"> <thead> <tr> <th>SLID</th> <th>FY23</th> <th>FY24</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>Naco (188)</td> <td>7,770</td> <td>8,391</td> <td>8,391</td> </tr> <tr> <td>Sunsites (189)</td> <td>20,388</td> <td>21,984</td> <td>21,984</td> </tr> <tr> <td>Bowie (190)</td> <td>12,841</td> <td>13,368</td> <td>13,368</td> </tr> <tr> <td>Golden Acres (191)</td> <td>8,335</td> <td>5,384</td> <td>5,384</td> </tr> <tr> <td>Pirtleville (195)</td> <td>13,334</td> <td>15,600</td> <td>15,600</td> </tr> </tbody> </table>				SLID	FY23	FY24	FY25	Naco (188)	7,770	8,391	8,391	Sunsites (189)	20,388	21,984	21,984	Bowie (190)	12,841	13,368	13,368	Golden Acres (191)	8,335	5,384	5,384	Pirtleville (195)	13,334	15,600	15,600	<p><b>SLID Property Tax Rates FY25</b></p> <table border="1"> <thead> <tr> <th>SLID</th> <th>FY23</th> <th>FY24</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>Naco (188)</td> <td>0.4049</td> <td>0.4049</td> <td>0.4049</td> </tr> <tr> <td>Sunsites (189)</td> <td>0.4208</td> <td>0.4208</td> <td>0.4208</td> </tr> <tr> <td>Bowie (190)</td> <td>1.0607</td> <td>1.0607</td> <td>1.0607</td> </tr> <tr> <td>Golden Acres (191)</td> <td>0.3705</td> <td>0.3705</td> <td>0.3705</td> </tr> <tr> <td>Pirtleville (195)</td> <td>0.5511</td> <td>0.5511</td> <td>0.5511</td> </tr> </tbody> </table>				SLID	FY23	FY24	FY25	Naco (188)	0.4049	0.4049	0.4049	Sunsites (189)	0.4208	0.4208	0.4208	Bowie (190)	1.0607	1.0607	1.0607	Golden Acres (191)	0.3705	0.3705	0.3705	Pirtleville (195)	0.5511	0.5511	0.5511
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# COCHISE COUNTY

## Appendix 8 – Property Tax – FDAT – Projected

Receipients	FY23	FY24	FY25 Projected
Bowie	\$ 24,597.16	\$ 26,689.37	\$ 25,368.43
Elfrida	\$ 39,150.93	\$ 43,085.78	\$ 47,513.04
Fry	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Mescal-J6 (Cochise)	\$ 48,266.13	\$ 50,874.20	\$ 54,225.02
Naco	\$ 15,008.71	\$ 15,044.17	\$ 15,785.99
Palominas	\$ 178,710.23	\$ 198,624.20	\$ 215,560.81
Pirtleville	\$ 28,498.41	\$ 18,325.32	\$ 21,246.82
Pomerene	\$ 13,247.34	\$ 11,811.42	\$ 12,512.73
San Jose	\$ 10,939.35	\$ 10,315.75	\$ 10,696.47
San Simon	\$ 26,044.03	\$ 34,035.03	\$ 38,133.69
St. David	\$ 30,050.05	\$ 44,179.96	\$ 45,187.24
Sunnyside	\$ 18,624.51	\$ 17,060.01	\$ 18,088.31
Sunsites/Pearce	\$ 72,655.58	\$ 78,264.45	\$ 80,677.75
Whetstone	\$ 117,427.48	\$ 126,213.24	\$ 129,083.67
<b>Total</b>	<b>\$ 1,023,219.91</b>	<b>\$ 1,074,522.91</b>	<b>\$ 1,114,079.97</b>

