

COCHISE COUNTY

WORK SESSION: Jail District Budget

February 11, 2025



Public Programs...Personal Service

COCHISE COUNTY

FY23-24 Budget Summary

Tax collection began in Jan 2024

MOE = Maintenance of Effort, ARS 48-4024

	<u>Expenses</u>			<u>Revenue Actual</u>	
	FY 24 Budget	FY24 Actual		JD Half-Cent Tax	
Activity 3301 - New Jail	\$4,035,500	\$109,041		\$4,434,134	
Activity	FY 24 Budget	FY24 Actual	MOE (act)	Add'l Revenue (act)	Over/(Under)
Activity 3302 - Operation & Maintenance	\$5,782,804	\$5,758,681	\$5,383,948	\$313,303	\$61,430
Activity 5220 - Jail Medical Services	1,276,775	1,273,536	1,224,462	2,946	46,128
Activity 5230 - Jail Mental Health	218,755	190,542	230,411	-	(39,869)
Total	\$7,278,334	\$7,222,759		\$316,249	\$67,689

Cash Reconciliation

<u>JD Half-Cent Tax - Cash</u>		<u>MOE & Revenues - Cash</u>	
Starting Balance	-	Starting Balance	-
Additions	\$ 4,434,134.22	Additions	\$ 7,155,070.48
Subtractions	109,040.87	Subtractions	7,222,759.20
Ending Balance	4,325,093.35	Ending Balance	(67,688.72)
Overrun	(67,688.72)		
JD Half-Cent Tax Balance @ 6/30/24	\$ 4,257,404.63		



COCHISE COUNTY

FY24-25 Budget Summary Year to Date

		<u>Expenses</u>		<u>Revenue Actual</u>		
		<u>FY 25 Budget</u>	<u>FY25 Actual</u>	<u>JD Half-Cent Tax</u>		
Activity	3301 - New Jail	\$8,751,303	\$137,872	\$5,259,895		
Activity		<u>FY 25 Budget</u>	<u>FY25 Actual</u>	<u>MOE (act)</u>	<u>Add'l Revenue (act)</u>	<u>Over/(Under)</u>
Activity	3302 - Operation & Maintenance	\$6,752,458	\$3,538,553	\$3,449,576	\$52,341	\$36,636
Activity	5220 - Jail Medical Services	1,491,481	823,611	784,536	2,147	36,928
Activity	5230 - Jail Mental Health	225,365	100,396	147,632	-	(47,236)
Total		\$8,469,304	\$4,462,561	\$4,381,744	\$54,489	\$26,328

Cash Reconciliation

<u>JD Half-Cent Tax - Cash</u>		<u>MOE & Revenues- Cash</u>	
Starting Balance	\$4,257,405	Starting Balance	-
Additions	5,259,895	Additions	\$4,436,233
Subtractions	137,872	Subtractions	4,462,561
Ending Balance	9,379,428	Ending Balance	(26,328)
Overrun	(26,328)		
JD Half-Cent Tax Balance @ 2/7/25	\$9,353,099		



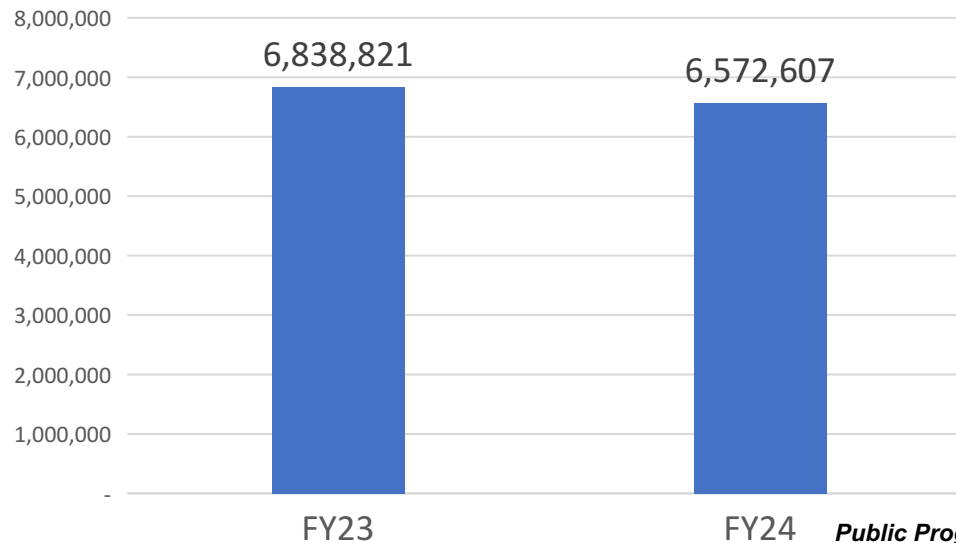
Maintenance of Effort

- The Maintenance of Effort transfer of \$6,838,821 from the General Fund to the Jail District is calculated based on the sum of expenses in FY 22-23 that were incurred for operations, maintenance and programs in the current jail prior to the jail district.
- Transfers occur on a monthly basis throughout the fiscal year.



Maintenance of Effort (cont.)

- Each subsequent year this amount is adjusted by the lessor of the % change to the GDP Implicit Price Deflator or the % change to the Property Tax Levy Limitation from year-to-year.



Additional Revenues Generated by Jail

- Local, State and Federal prisoner reimbursements
- Incarceration fees
- ADOA Retention & Recruiting funds
- Medical co-pay fees

- FY23-24 amount: \$316,249
- FY24-25 budgeted amount: \$352,850



Budget Amendments

Budget amendments have been made for Board approved expenses, and necessary repairs or maintenance. These are:

- 9 new FTE positions for Sierra Vista Juvenile Center: \$667,471
- HVAC Replacement: \$271,863
- Fire Alarm (pending): \$399,410



New Jail Expenses To-Date

- Bisbee Plumbing – \$26,093.50 – Emergency repair to obstructed/damaged kitchen sewage lines.
- DeConcini, McDonald, Yetwin & Lacy, P.C. – \$2,600 – Atty fees regarding review of Jail Dist. RFQ, legal research for procurement requirements, etc.
- Interim Public Management – \$80,347.37 – Consultant fees
- Chinn Planning, Inc. – \$178,305.90 – Jail Planning Services



COCHISE COUNTY

Wages & Employee Related Expenses

FY24

Activity	FY24 Budget	FY24 Actual
Maint & Operations	\$4,635,122.00	\$4,766,690.20
Jail Medical	\$642,975.00	\$689,271.88
Jail Mental Health	\$94,655.00	\$72,544.64
Total	\$5,372,752.00	\$5,528,506.72

FY25

Activity	FY25 Budget	FY25 Actual YTD
Maint & Operations	\$5,464,413.00	\$2,801,174.65
Jail Medical	\$845,481.00	\$425,884.99
Jail Mental Health	\$75,365.00	\$42,526.64
Total	\$6,385,259.00	\$3,269,586.28

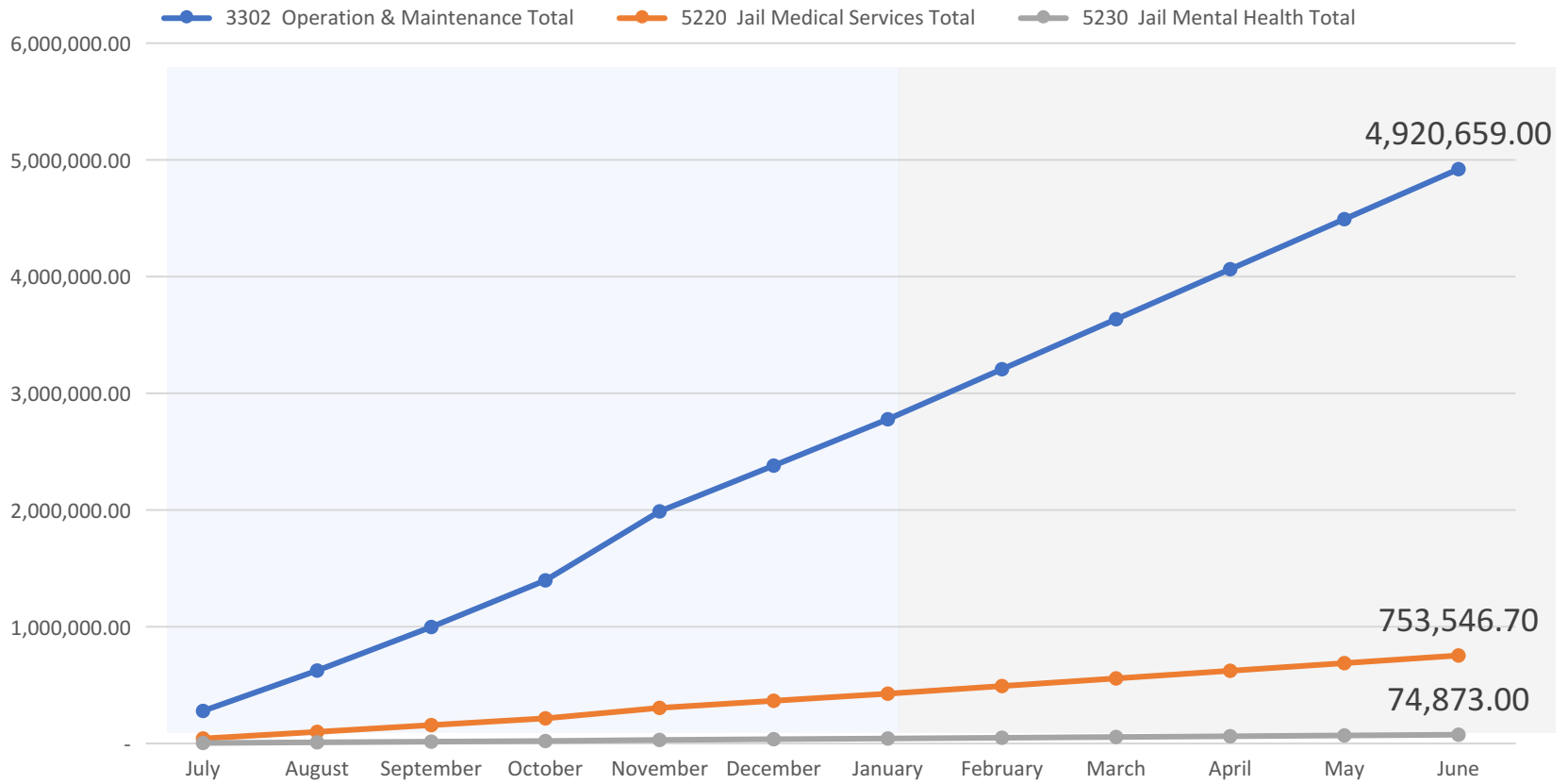
- Budget overruns:
 - Overtime
 - Temp Employee
 - Retirement
 - Worker's Compensation

- Budget overrun:
 - Temp Employee



COCHISE COUNTY

FY25 Wages & Employee Related Expenses – Forecast through June 2025



Grant: AZ DEMA M21-0082

- This Arizona Department of Emergency and Military Affairs grant is for prosecution and imprisonment for individuals charged with border related crimes.
- \$5.8 million over the duration, all of which has been collected and \$2.2 remains to be used.
- This grant ends June 30, 2025.



Grant: AZ DEMA M21-0082

- 16 Jail staff positions are currently funded via this expiring grant and will need to be moved to the Jail District in the FY26 budget.
- FY24-25 budgeted amount: \$1,158,621



COCHISE COUNTY

Salary Adjustments – Pay Scale Change

FY24

Position	From	To
Detention Officer II –starting	\$40,000	\$45,000
Detention Officer – Corporal	\$51,597	\$59,233

FY25

Position	From	To
Detention Officer II - starting	\$45,000	\$46,700
Detention Officer - Corporal	\$59,233	\$61,833



COCHISE COUNTY

Salary Adjustments – Market and Performance Based

FY24

Position	Increase %
Detention Officer II –starting	n/a
Detention Officer – Corporal	n/a
Jail Medical Staff	2.71% avg 0 – 13.27% range
Jail Mental Health Staff	n/a

FY25

Position	Increase %
Detention Officer II - starting	5.58% avg 4.49 – 5.78% range
Detention Officer - Corporal	4.28% avg 4.07 – 4.38% range
Jail Medical Staff	5.14% avg 0 – 6.87% range
Jail Mental Health Staff	6.86%



Jail Staffing

FY24

- Jail District: 68
- DEMA Grant: 16
- GIITEM Grant: 1
(25%)

FY25

- Jail District: 74
- DEMA Grant: 16
- GIITEM Grant: 1
(25%)
- Jail Medical Grant: 2

Does not include vacancies.

