

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS  
SPECIAL/EXECUTIVE MEETING HELD ON  
TUESDAY, JULY 11, 2023**

A special meeting of the Cochise County Board of Supervisors was held on Tuesday, July 11, 2023 at 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Peggy Judd, Chairman; Tom Crosby, Vice-Chairman; Ann English, Supervisor

Staff Present: Richard G. Karwaczka, County Administrator  
Christine Roberts, Chief Civil Deputy County Attorney  
Lara Loewenheim, Deputy Clerk of the Board

Attendees: Juan Frisby, Budget Manager

Chairman Judd called the meeting to order at 12:16 p.m.

**ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION AND POSSIBLE ACTION**

***PUBLIC HEARINGS***

**Board of Supervisors**

1. Adopt Resolution 23-20 to adopt the Final County Budget for fiscal year 2023-2024 in the amount of \$277,936,938 (this amount is composed of \$105,461,808 in General Fund and \$172,475,130 in Special Revenue funds) and approve the Funding Requests as set forth in the attached exhibit.

Supervisor English made a motion to adopt Resolution 23-20 to adopt the Final County Budget for fiscal year 2023-2024 in the amount of \$277,936,938 (this amount is composed of \$105,461,808 in General Fund and \$172,475,130 in Special Revenue funds) and approve the Funding Requests as set forth in the attached exhibit. Vice-Chairman Crosby seconded the motion.

Josephine Mabe spoke in opposition to this item and discussed the reasons such as people struggling under the current economy, lockdowns due to COVID and discussed various tax increases since 2012.

Mr. Frisby presented this item using a PowerPoint presentation. He stated that there have been no changes from the Tentative Budget to the Final Budget. The End of Year Projections for Expenses, in the amount of \$68,701,841 in General Fund, \$10,870,618 in Highway User Revenue Fund (HURF) and \$591,128 in Capital Fund remain the same as the Tentative Budget. He stated the Final Budget Summary for Fiscal Year 2024 remained the same as the Tentative Budget at \$277,936,938.

Mr. Karwaczka explained that the budget was built around keeping the tax rate flat of 2.6747. However, the valuations of property increased, which increased the levy,

which is why there is a Truth in Taxation Hearing.

Chairman Judd called for the vote and it was approved 2-1 (Crosby opposed).

2. Truth in Taxation Hearing to receive public comment on the proposed increase in the primary property tax levy of fiscal year 2023-2024.

Chairman Judd opened the Public Hearing. No one chose to speak.

Chairman Judd stated that homes are worth more now, which has triggered an increase in taxes, but not an increase in the rate.

Vice-Chairman Crosby gave an example of home valuations and stated that this is a devaluation of currency.

Mr. Frisby reported that property valuations have increased by \$51.3 million, totaling \$1.074 billion in 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. The Board discussed inflation.

Chairman Judd closed the Public Hearing.

Chairman Judd adjourned the meeting at 12:27 p.m.

APPROVED:

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Peggy Judd, Chairman

ATTEST:

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Sharon Gilman, Interim Clerk of the Board