

COCHISE COUNTY

FY 21/22
Final Budget
Special Districts

Richard Karwaczka, County Administrator
Daniel S. Duchon, Budget Manager



Public Programs...Personal Service

COCHISE COUNTY

Library District

	FY21	FY22
Total Budget	2,579,203	2,810,307
Contingency	1,113,094	924,239
Levy	1,411,945	1,443,456

- If holding rate flat at 0.1451 – TNT Completed
 - Increased Levy of \$2,926
 - (exclusive of new construction)



COCHISE COUNTY

Flood Control District

	FY21	FY22
Total Budget	7,764,024	8,201,148
Contingency	3,046,961	3,069,987
Levy	2,146,341	2,176,148

- If holding rate flat at 0.2597 – TNT not necessary
 - Note: FCD is based on real property, and not personal property. In FY22, personal property valuations increased, yet not real property. Therefore, the FCD saw a decrease in valuations, opposed to the other tax districts.



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Other Districts

Districts	FY21 Budget	FY22 Budget
Naco SLID	8,202	7,520
Sunsites SLID	21,029	20,716
Bowie SLID	12,227	13,131
Golden Acres SLID	7,956	7,968
Pirtleville SLID	12,680	12,609
Fire Dist Asst	973,084	994,801



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Tentative to Adopted Budget

No changes



COCHISE COUNTY

FY 20/21 - End of Year Projections

Fund	Projected EOY Revenues	Projected EOY Expenses	Projected EOY Fund Balance
General Fund	66,509,909	58,741,855	35.0m
HURF	11,901,238	9,344,518	12.9m
Capital Fund	2,517,221	2,585,424	11.6m
Recovery Funds	12,231,000	0	12.2m



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FY22 Final Budget Summary

Funds	FY21 Adopted	FY22 Final	Change	% Change
General Fund	84,675,999	95,376,068	10,700,069	12.6%
All Other Funds				
Special Revenue Funds	76,568,398	97,981,640	21,413,242	28.0%
Capital Projects Funds	15,973,036	15,909,261	(63,775)	-0.4%
Enterprise Funds	10,487,177	13,124,581	2,637,404	25.1%
All Other Funds Total	103,028,611	127,015,482	23,986,871	23.3%
Total All Funds	187,842,961	222,391,550	34,548,589	18.4%



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General Fund Expenditure Changes in FY22

- 5.7m Increased Reserves
- 1.0m Market Salary Plan
- 1.0m Building Enhancement now in General Fund
- 680k Juvenile Detention IGA
- 362k Fleet Charge Restoration (holiday in FY21)
- 300k PSPRS increase to Annual Payment
- 1.3m PSPRS additional payment
- 532k Property Tax dedicated to PSPRS
- 500k (+/-) Property Tax from New Construction
- 180k Funding Requests



COCHISE COUNTY

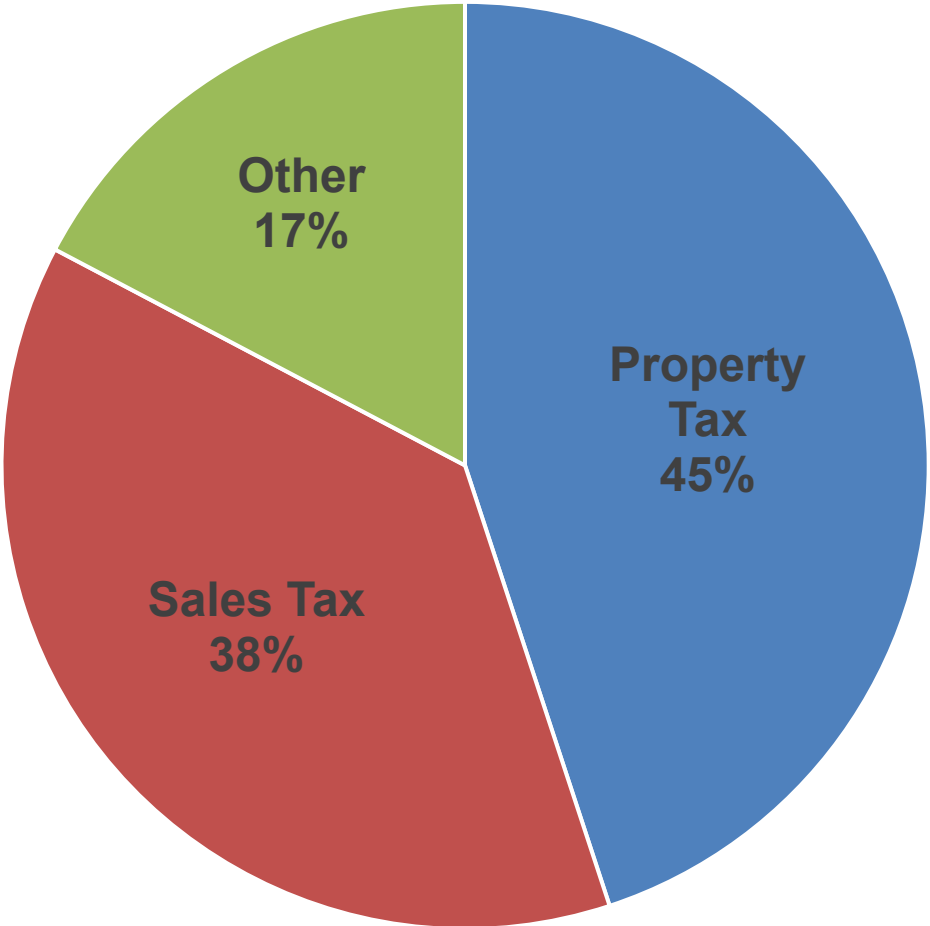
Total Budget Changes in FY22

- 10.7m General Fund (see prior slide)
- 12.2m ARPA Recovery funds
- 4.0m HURF
- 431k Flood Control District
- 231k - Library
- 1.0m Light and Heavy Fleet
- 1.2m AZDHS Immunization Grant
- 1.7m ADHS/COVID Grants



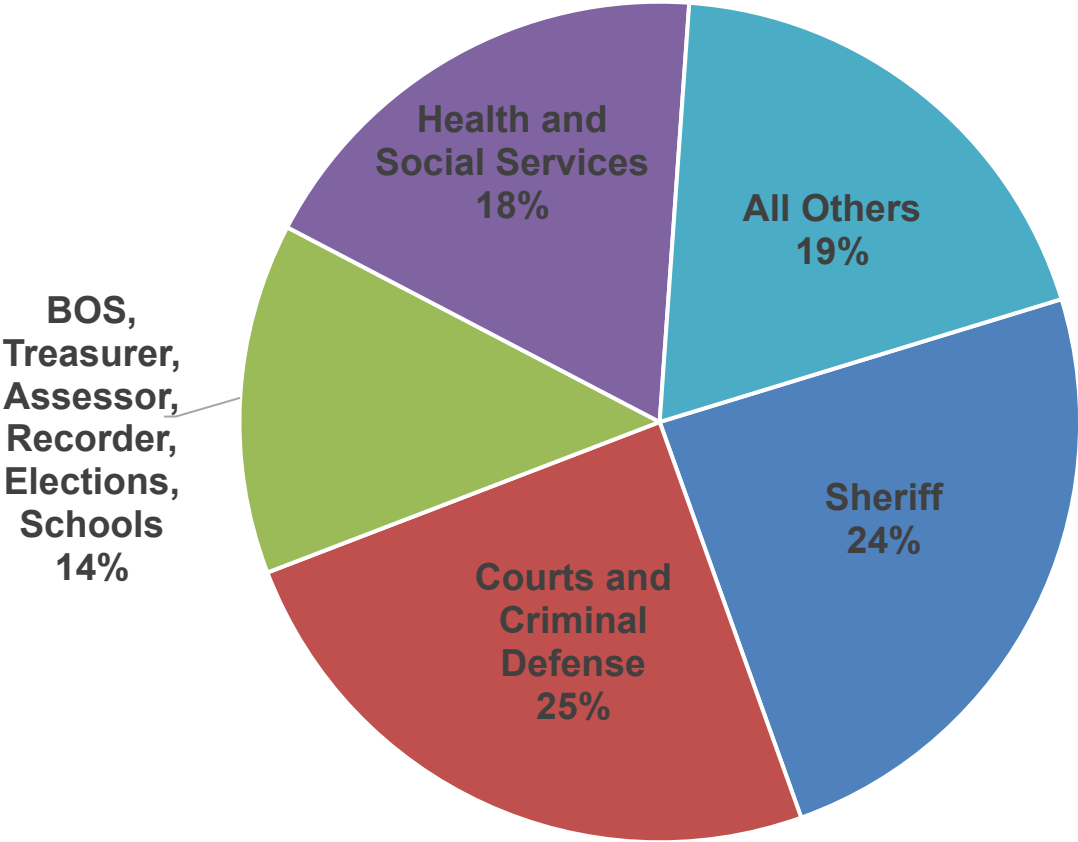
COCHISE COUNTY

General Fund Revenue



COCHISE COUNTY

General Fund Expenses



COCHISE COUNTY

General Fund Revenues

- Property Tax – NAV of 994.8m, over PY NAV of 973.1m
 - New Construction Increase of 19.4m
 - Current Home Increase of 2.3m
- Sales Tax
 - County Half Cent – 8.0m
 - State Shared – 13.6m
 - HURF (9.0m) & Vehicle Licenses Taxes (6.4m)
- Departmental / Other Revenues
 - JP Fees/Fines down, JP/Magistrate IGA up
 - Health Dept – pending Environmental Health fee updates
 - Building Permits – projected increases
 - Recorder Fees – projecting increases



COCHISE COUNTY

Funding Requests

In total, the Board of Supervisors received fifteen funding requests, totaling \$528k in one-time costs, and \$790k in annual costs. The following funding requests were approved:

- County Attorney Software – \$31k
- Development Services – Dake Road Clean-up - \$75k
- Sierra Vista JP – increase Pro Tem hours - \$31k
- Willcox JP – increase part-time employee to full-time - \$18k
- Sheriff’s Office – compensation plan - \$486k
- Sheriff’s Office – holiday and comp time partially funded– \$25k
- Information Technology Fund
 - Black Knob Tower generator upgrade - \$50k
 - Server Room HVAC - \$55k
- Building Enhancement Funds
 - Recorder’s Office remodel - \$65k
 - Treasurer’s Office remodel - \$65k
 - Superior Court door access - \$42k



COCHISE COUNTY

Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 36.8%; Tier 1 & 2 Unfunded Liability of 36.8m.
 - Sole responsibility of Cochise County, for 167 members (active & retirees)
- CORP – Detention Tiers 1 & 2 funded status of 50.9%; Unfunded Liability of 6.9m
 - Sole responsibility of Cochise County, for 112 members (active & retirees)
- EORP – Funded status of 34.3%; Unfunded Liability of 652m
 - Pooled responsibility for only 1,886 members (active & retirees)



COCHISE COUNTY

Summary

- The County is in a strong financial position with a diverse tax base, significant one-time revenues in FY21, projected increased recurring revenues in FY22 and a healthy reserve. However, the County will continue to be vulnerable to increases in pension liabilities.

- Request approval of the FY22 Final Budget

