

COCHISE COUNTY

FY26

Cochise County Tentative Budget

June 10, 2025

Sharon Gilman, Interim County Administrator
Stacy Fenhaus, Budget Manager



Public Programs...Personal Service

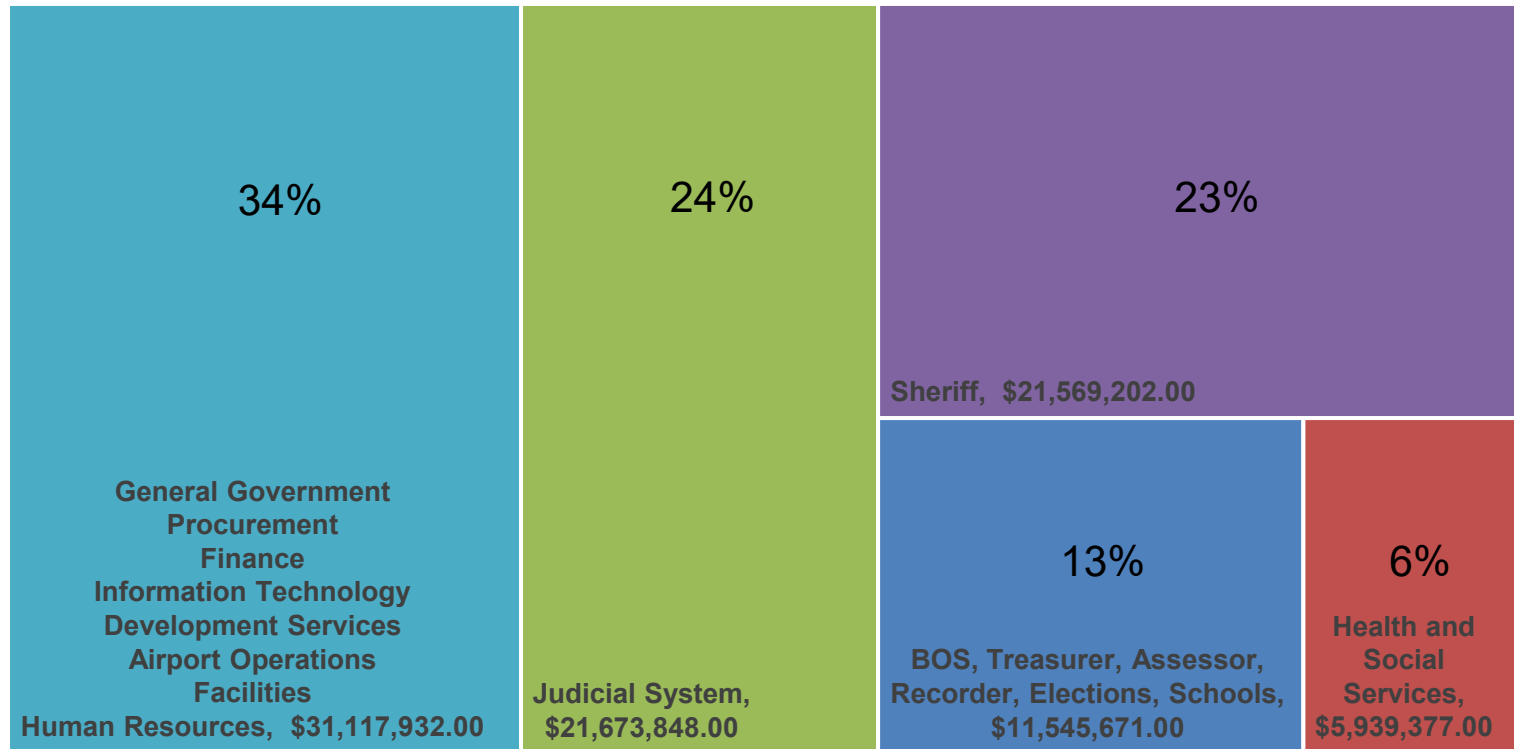
General Fund Revenues FY26

- Total Budgeted General Fund Revenues: \$110,634,585
- Property Tax –Net Assessed Value (NAV) of \$1.163B, over FY25 NAV of \$1.114B
 - New Construction Increase of 2.3%
 - Current Home Value Increase of 2.0%
- Sales Tax
 - County Half Cent – \$10M
 - State Shared – \$18.0M
 - HURF \$11.4M & Vehicle Licenses Taxes \$7.6M
- Department / Other Revenues
 - JP Fees/Fines & JP/Magistrate IGA – up 13.6%
 - Health Dept – up 13.6%
 - Building Permits – flat
 - Recorder Fees – down 2.5%



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General Fund Expenses FY26



General Fund Expenditure Changes FY26

- Health Benefits \$54,530
- SEACOM increase of \$20,942
- Market Adjustment \$1,552,211
- Mandatory JP Judicial increase, starting January 1, 2026 of \$188,579
- Mosquito Monitoring Contract increase of \$4,500
- State Shift Costs (ALTCS) increase of \$3.4m

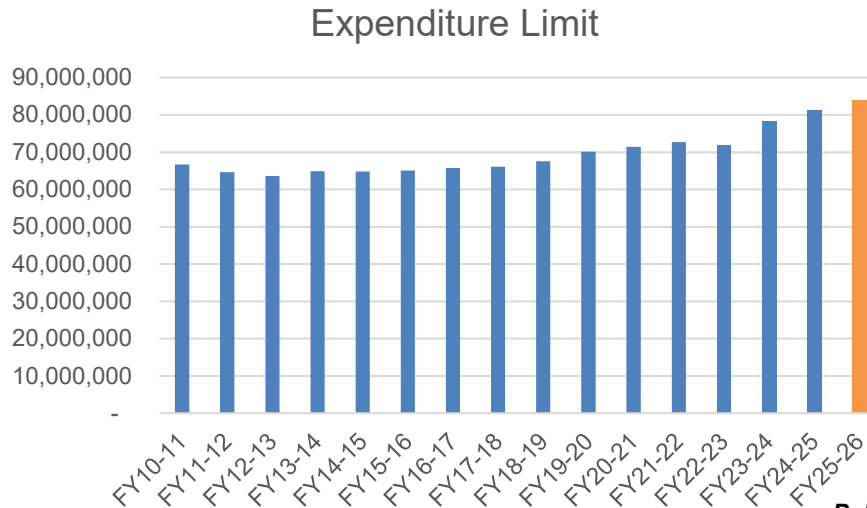
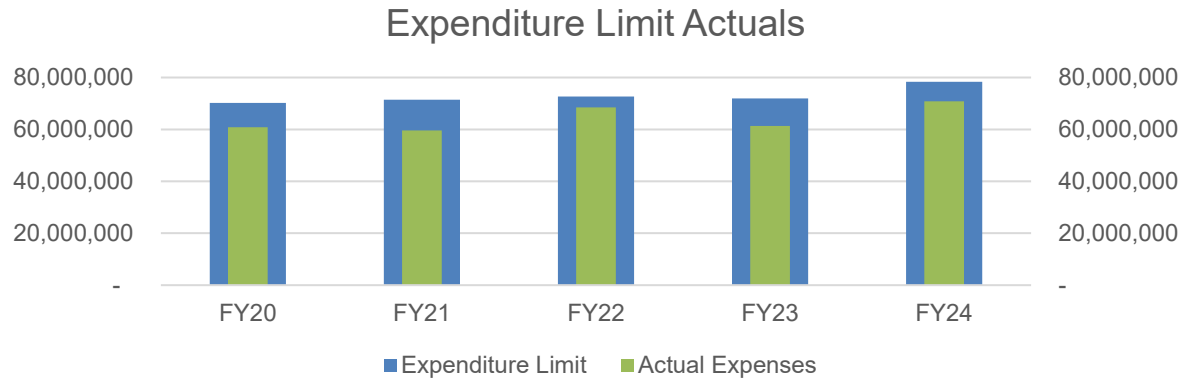
Title	Annual
JUSTICE OF THE PEACE - JP2	\$126,750
JUSTICE OF THE PEACE - JP4	\$126,750
JUSTICE OF THE PEACE - JP5	\$136,500
JUSTICE OF THE PEACE - JP1	\$126,750
JUSTICE OF THE PEACE - JP3	\$126,750
JUSTICE OF THE PEACE - JP6	\$107,250
JUSTICE OF THE PEACE/PRO TEM	\$105,788

This budget includes \$18.78M in Contingency funding (16.98% of GF budget), which can be utilized should there be any last-minute budget changes from the State budget process.



COCHISE COUNTY

Expenditure Limit & Actual Expenses Subject to Limitation



COCHISE COUNTY

Funding Requests

The following funding requests totaling \$104,742 in one-time costs, and \$1,211,065 in recurring costs are included in the Tentative Budget:

- Assessor's Office – Harris Systems change of contract start dates (6 mos. Carryover) - \$59,892
- Public Defender Department – Increase training - \$5,000
- Public Defender Department – Investigation Fees - \$15,000
- Public Defender Department – Expert Witnesses - \$27,125
- Legal Advocate Department – Expert Witnesses - \$7,125
- Legal Advocate Department – Increase training - \$3,000
- Court Administration Department – Judicial Call Center software maintenance - \$10,000
- Court Administration Department – Judicial Call Center staffing - \$122,342
- Court Administration Department – Superior Court Deputy Court Administrator (half funding) - \$69,482
- Clerk of the Superior Court's Office – NEMO-Q Ticketing System - \$44,850
- County Attorney's Office – Legal Secretary II - \$60,610
- Coordinated Courts – Bowie Justice Court Clerk II - \$55,500
- Finance Department – Continuing Gravity Services - \$26,046
- Finance Department – Expanded Financial Consulting services - \$80,000
- Sheriff's Office – Move DEMA Grant-Funded Staff to General Fund - \$293,655
- SEACOM – 5 x Dispatcher and 1 x Admin Aide - \$361,180
- Jail District – Supplement for Nurse Practitioner - \$12,000
- Jail District – Detention Health Services Operational increase - \$23,000
- Jail District – Part-Time Detention Officer increase - \$40,000



Unfunded Liabilities

- PSPRS – Tiers 1 & 2 funded status of 56.3%; Unfunded Liability of \$29.3M
- CORP – Detention Tiers 1 & 2 funded status of 59.9%; Unfunded Liability of \$6.75M
- EORP – Funded status of 41.6%; Unfunded Liability of \$604M

COCHISE COUNTY

FY26 Tentative Budget Summary

Funds	FY25 Adopted	FY26 Tentative	Change	% Change
General Fund	107,194,173	110,634,585	3,440,412	3.2%
All Other Funds				
Special Revenue Funds	151,690,355	152,194,814	504,459	0.3%
Capital Projects Funds	15,015,102	14,740,288	(274,814)	-1.8%
Enterprise Funds	15,556,738	15,550,648	(6,090)	0.0%
All Other Funds Total	182,262,195	182,485,750	223,555	0.1%
Total All Funds	289,456,368	293,120,335	3,663,967	1.3%



Truth in Taxation

- Property Valuations increased by almost \$49.9m, totaling \$1.163 billion in Net Assessed Valuations. The increase is attributed to new construction at 2.3% and inflation at 2.0%.
 - A Truth in Taxation hearing will be necessary, as properties assessed in the prior year did increase in valuation.
 - Tax rate will be set August 18, 2025.

Summary

- Request Approval of the FY26 Tentative Budget
- Once passed, the budget cannot be increased