

COCHISE COUNTY

FY26

July 1, 2025 – June 30, 2026

Budget Work Session

- Revenues
- Expenses
- Funding Requests



Public Programs...Personal Service

COCHISE COUNTY

Baseline Budget Summary

Funds	FY25 Amended	FY26 Requested	Change	% Change
Revenues			-	
General Fund	107,361,288	109,162,372	1,801,084	1.68%
All Other Funds				
Special Revenue Funds	163,196,359	150,451,367	(12,744,992)	-7.81%
Capital Projects Funds	14,971,341	14,829,341	(142,000)	-0.95%
Enterprise Funds	15,520,449	15,222,173	(298,276)	-1.92%
Revenue Total	301,049,437	289,665,253	(11,384,184)	-4%
Expenses				
General Fund	107,361,288	109,162,372	1,801,084	1.68%
Operating	54,426,076	53,831,128	(594,948)	-1.09%
Personnel	52,935,212	52,935,212	-	0.00%
Market Adjustments		1,182,702	1,182,702	
Funding Requests		1,213,330	1,213,330	
All Other Funds			-	
Special Revenue Funds	163,196,359	150,451,367	(12,744,992)	-7.81%
Capital Projects Funds	14,971,341	14,829,341	(142,000)	-0.95%
Enterprise Funds	15,520,449	15,222,173	(298,276)	-1.92%
Expense Total	301,049,437	289,665,253	(11,384,184)	-3.78%
Total All Funds	-	-		



General Fund Revenues FY26

- Total Budgeted General Fund Revenues: \$109,162,372
- 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%

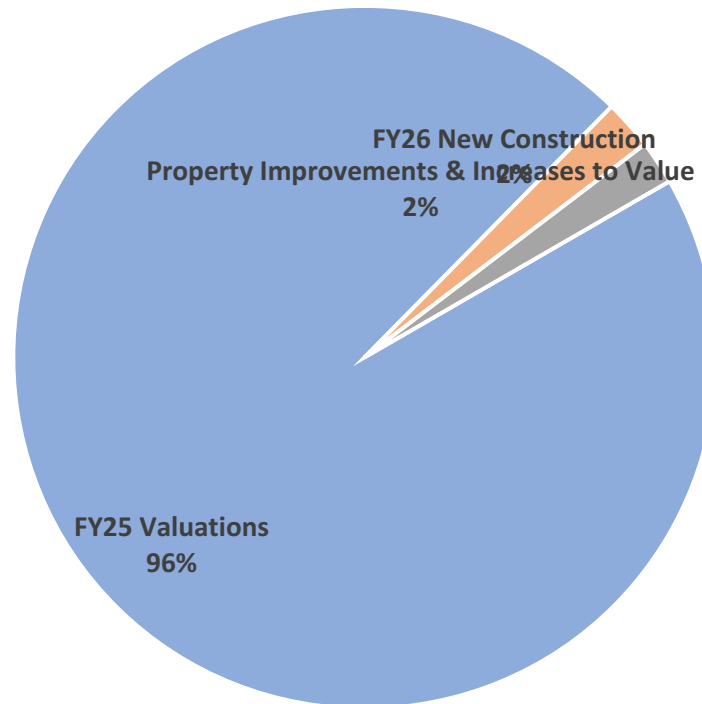


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Property Tax – Board Proposed 2% decrease

FY25 Levy	30,394,330
New Constr.	722,302
Inflation	639,145
2% Decrease	<u>(635,535)</u>
	31,120,242

FY26 Assessed Valuations



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Increased General Fund Expenses

Health Benefits- Higher health care benefits cost due to increased expense of individual medical claims

- Increased expenses = **\$54,530**

ALTCS Contribution (JLBC Baseline) - Actual ALTCS contribution increase will be dictated by state legislation

- Increased expenses = **\$922,200**

SEACOM Contribution

- Increased expenses = **\$20,942**



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Funding Requests Personnel

Department	One-Time Cost	Annual Cost	Description
CAO		60,610	Legal Secretary II
CCSO		293,655	Move DEMA staff to General Fund
Court Admin		122,342	Judicial Call Center Super. and 1 x Jud. Call Center Generalist
Court Admin		\$ 69,482	Superior Court Deputy Court Administrator (half)
Totals	\$ -	\$ 546,089	

Requests that were submitted but not recommended for BOS approval:

Department	One-Time Cost	Annual Costs	Description
Health		45,767	Pub Fid Admin Aide
Health		65,434	Environmental Health Specialist II
Court Admin		69,482	Superior Court Deputy Court Administrator (half)
SV Justice Court		51,715	Clerk II
Court Admin		110,350	Judicial Call Center Staff (2FTE)
Totals	\$ -	\$ 342,748	



Funding Requests Operational

Department	One-Time Cost	Annual Cost	Description
Assessor	59,892		Harris Systems change of contract dates (6 mos. Carryover)
Public Defender		1,600	increase training
Court Admin		10,000	Judicial Call Center software maint.
Public Defender		15,000	Investigation Fees
Public Defender		22,875	Expert Witnesses
Legal Advocate		22,875	Expert Witnesses
Legal Advocate		2,000	Increase training
Clerk of the Court	44,850		NEMO-Q Ticketing System
Finance		26,046	Continuing Gravity Services
Finance		80,000	Expanded financial consulting services
Totals	\$ 104,742	\$ 180,396	



Building Enhancement Funding Requests

Department	One-Time Cost	Annual Cost	Description
CCSO	\$ 382,103		Building Security Enhancements
Totals	\$ 382,103	\$ -	



Non-General Fund FTE Increases

Department	One-Time Cost	Annual Cost	Description
SEACOM		361,180	5 x 911 Dispatcher and 1 x Admin Aide
Bowie Justice Court		55,500	Clerk II
Totals	\$ -	\$ 416,680	

- SEACOM funded via fund balance and reimbursable expense
- Bowie funded via Court Enhancement Funds



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
- FY25 – 1.2m

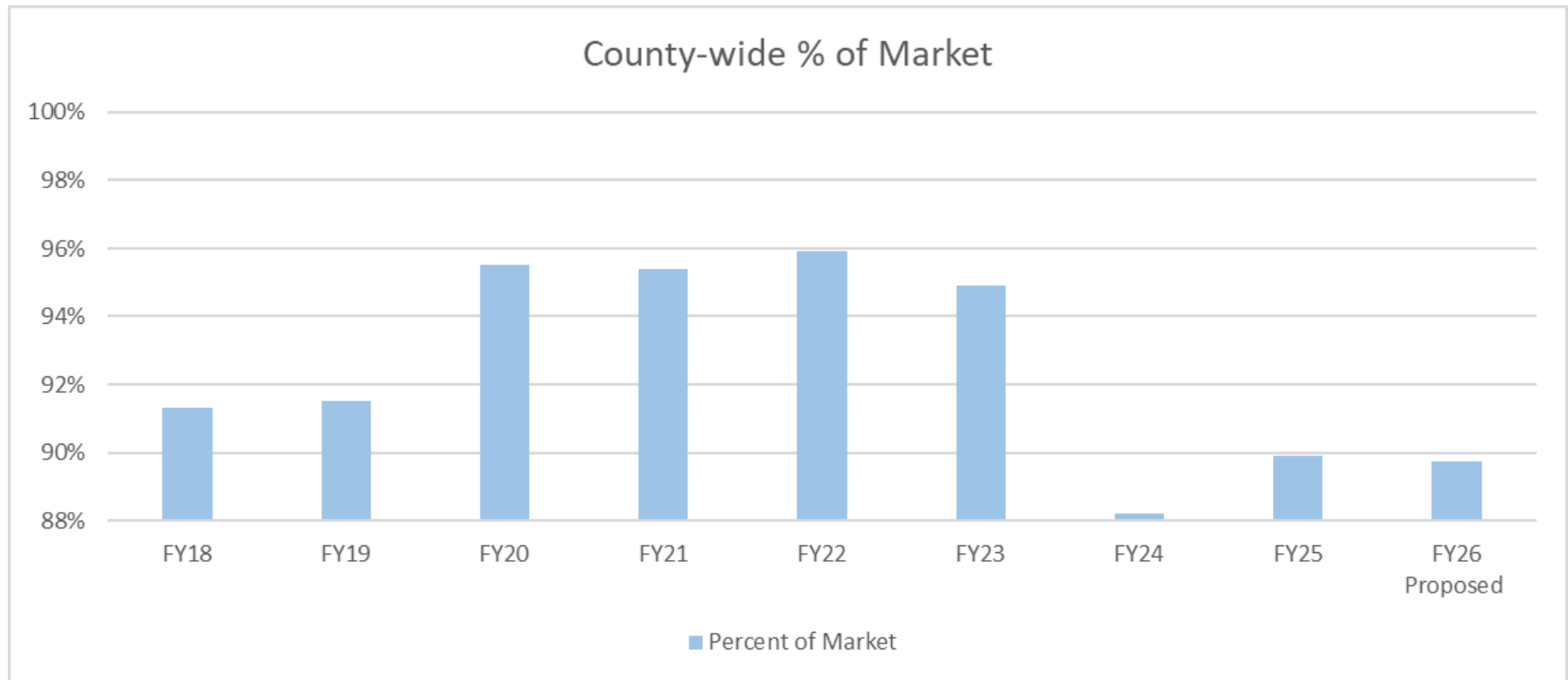


FY26 Projected County Market

% of Market	Amount
91%	555,796
92%	997,691
92.42%	1,182,702
93%	1,439,585
94%	1,881,480
95%	2,323,374
96%	2,765,269
97%	3,207,164
98%	3,649,058
99%	4,090,953
100%	4,532,847



County Market Plan



Reductions for Discussion

- Expenses -
 - Reducing CEF funding (by \$25k per Supervisor)
 - BOS Memberships reduction (\$ TBD)
- Revenues -
 - FCD 0% rate (\$2.6m)
 - Jail District Tax uncertainty (\$10.8m)
 - Property Tax 2% Decrease (\$635K)



Moving Forward

- June 10th – Tentative
- July 8th – Final
- August 18th – Property Tax Rate
 - Final decision on rate and levy



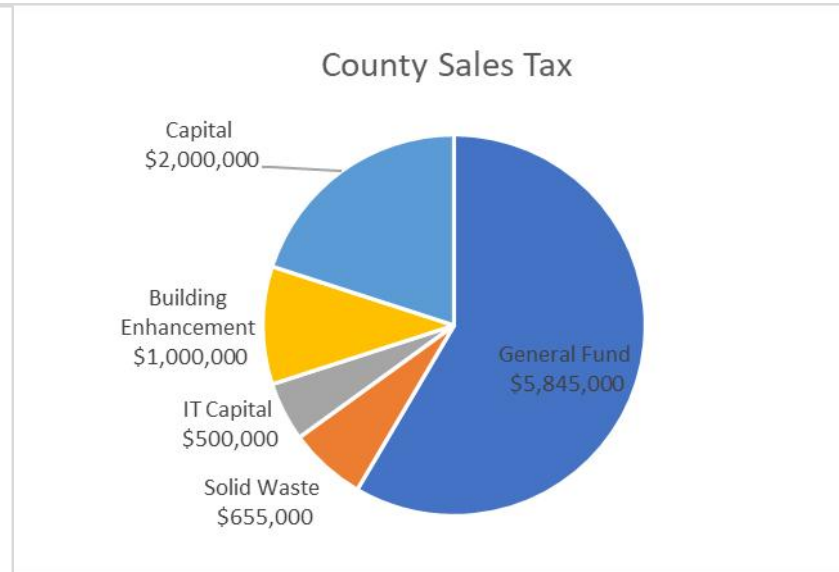
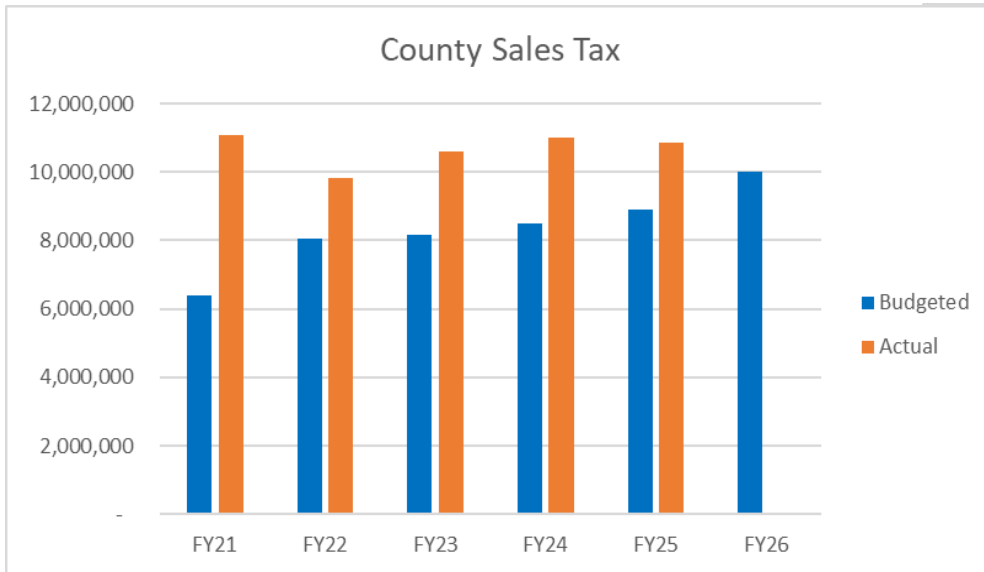
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Appendices



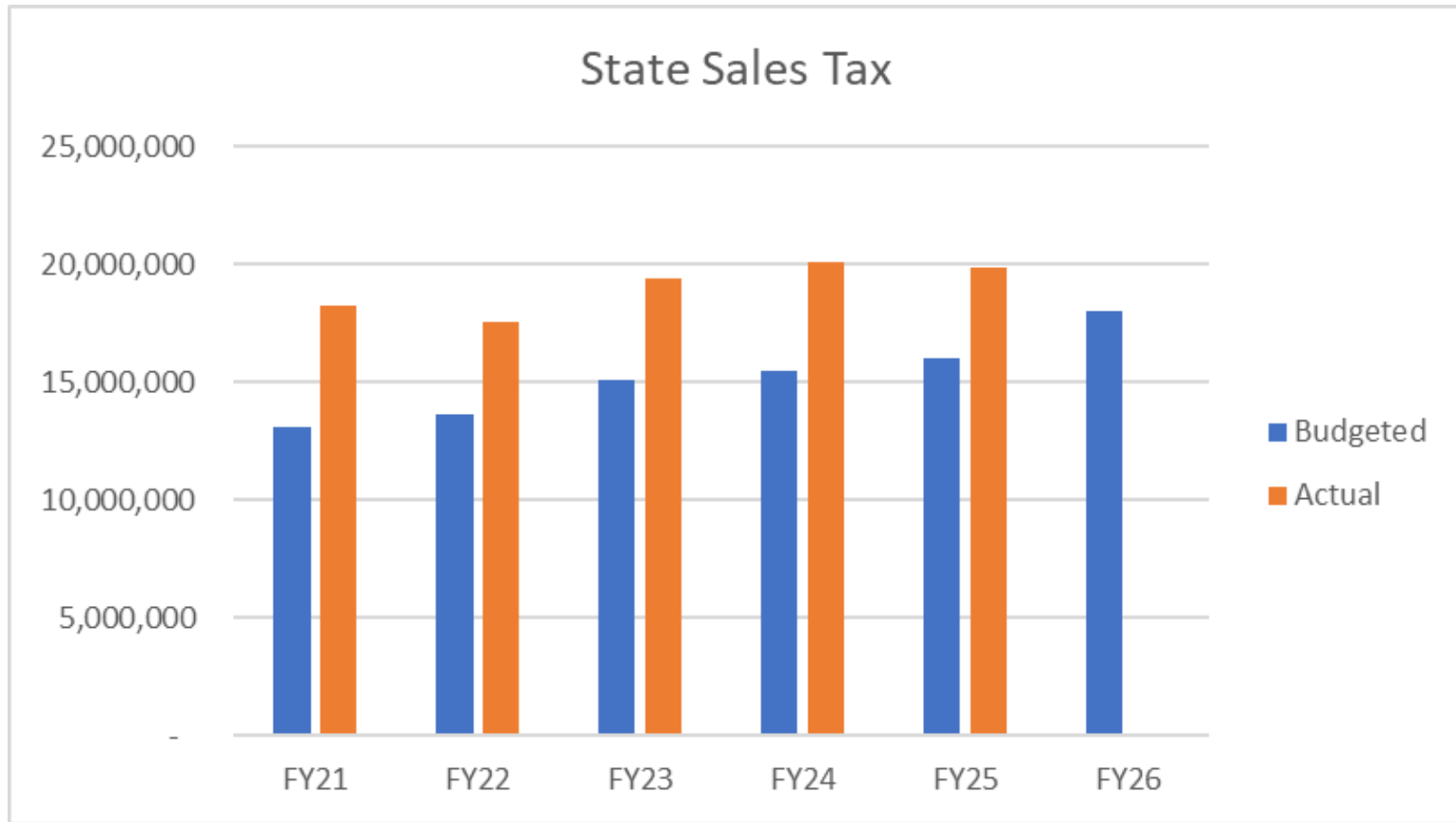
Public Programs...Personal Service

County Sales Tax – projecting 9.8m



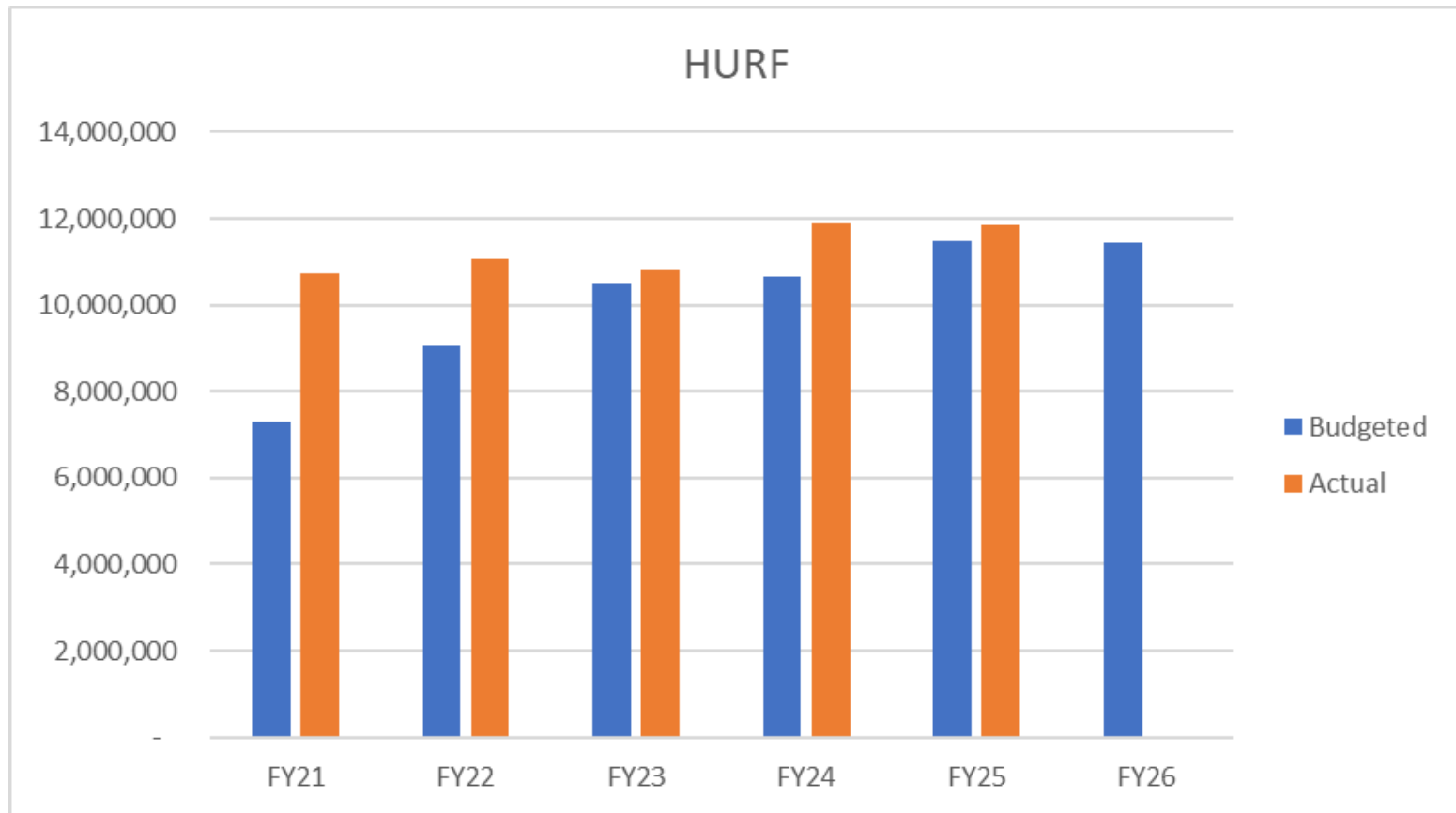
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State Sales Tax – projecting 18.0m



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HURF – projecting 11.45m



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Property Tax

General Fund	
FY25 Rate	2.7282
FY26 NAV	1,163,982,703
FY25 Levy	30,394,330
New Const	722,302
Increased Value	639,145
2% Decrease	(635,535)
Levy	31,120,242
Library District	
FY25 Rate	0.1451
FY26 NAV	1,163,982,703
Levy	1,688,939
Flood Control District	
FY25 Rate	0.2597
FY26 NAV	1,010,170,845
Levy	2,623,414
Fire District Assistance Tax (FDAT)	
FY25 Rate	0.1000
FY26 NAV	1,163,982,703
Levy	1,163,983

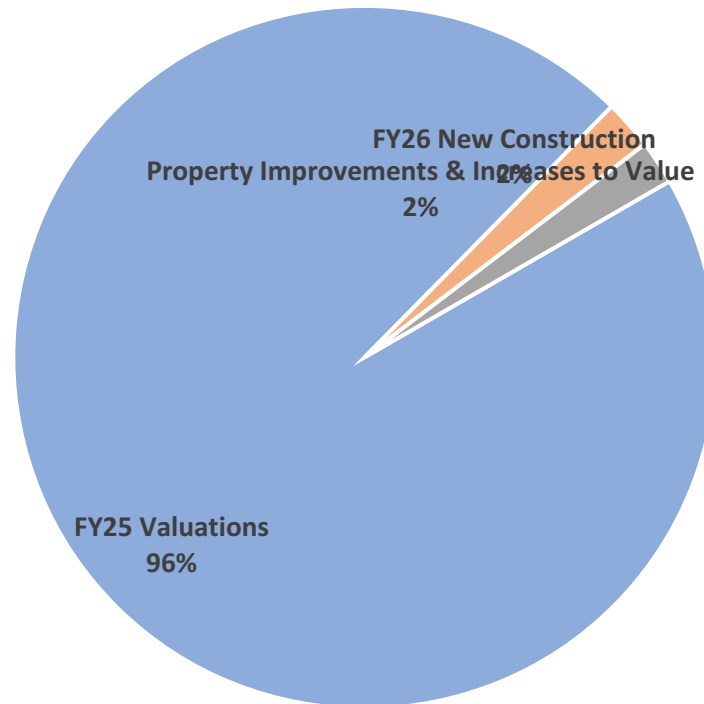
Historical Collection Rates	
FY06	97.9%
FY07	97.1%
FY08	96.7%
FY09	95.6%
FY10	95.9%
FY11	93.9%
FY12	95.3%
FY13	94.2%
FY14	94.9%
FY15	96.6%
FY16	96.5%
FY17	96.2%
FY18	96.7%
FY19	100.6%
FY20	101.6%
FY21	102.8%
FY22	105.0%
FY23	102.5%
FY24	99.6%
FY25 projected	92.3%



Property Tax – flat

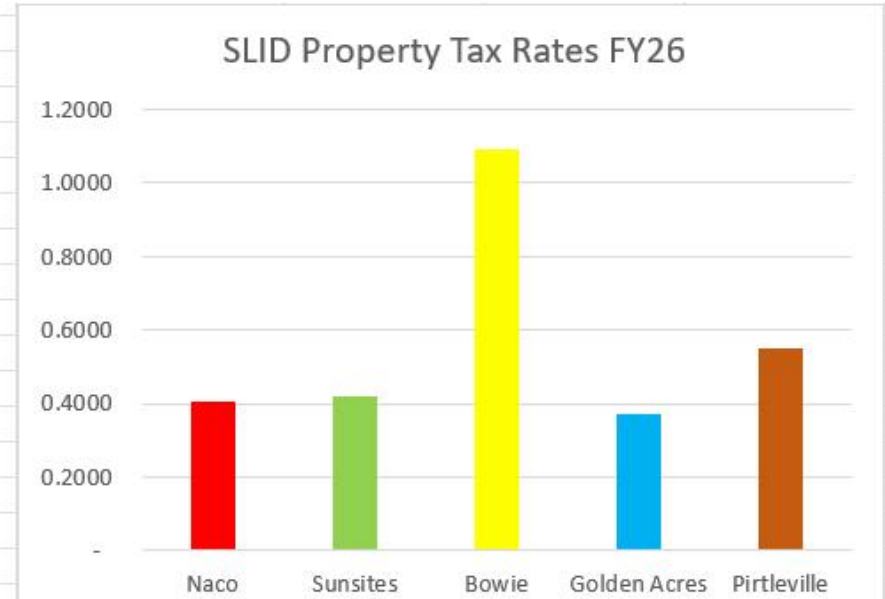
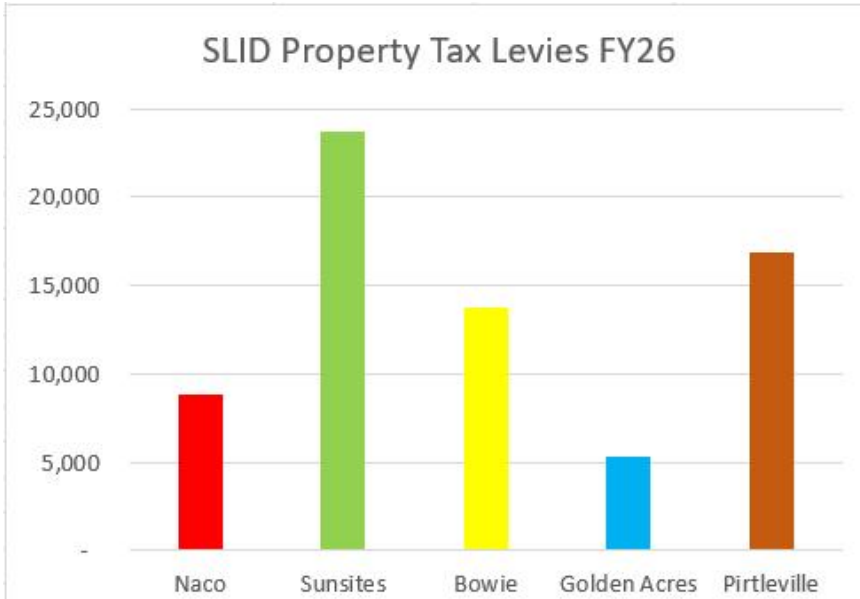
FY26 Assessed Valuations

FY25 Levy	30,394,330
New Constr.	722,302
Inflation	639,145
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	31,755,776



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Property Tax – SLID – Proposed



SLID Property Tax Levies FY26	FY24	FY25	FY26
Naco	8,391	8,550	8,833
Sunsites	21,984	22,374	23,709
Bowie	13,368	13,031	13,770
Golden Acres	5,384	5,117	5,338
Pirtleville	15,600	15,733	16,875

SLID Property Tax Rates	FY24	FY25	FY26
Naco	0.4049	0.4049	0.4049
Sunsites	0.4208	0.4208	0.4208
Bowie	1.0607	1.0925	1.0925
Golden Acres	0.3705	0.3705	0.3705
Pirtleville	0.5511	0.5511	0.5511



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Property Tax – FDAT – Projected

Recipients	FY24	FY25	FY26 Projected
Bowie	\$ 26,689.37	\$ 25,368.43	\$ 23,788.03
Elfrida	\$ 43,085.78	\$ 47,513.04	\$ 44,475.60
Fry	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Mescal-J6 Fire	\$ 50,874.20	\$ 54,225.02	\$ 60,718.80
Naco	\$ 15,044.17	\$ 15,785.99	\$ 16,353.19
Palominas	\$ 198,624.20	\$ 215,560.81	\$ 241,661.36
Pirtleville	\$ 18,325.32	\$ 21,246.82	\$ 6,644.41
Pomerene	\$ 11,811.42	\$ 12,512.73	\$ 18,030.18
San Jose	\$ 10,315.75	\$ 10,696.47	\$ 11,370.64
San Simon	\$ 34,035.03	\$ 38,133.69	\$ 36,739.74
St. David	\$ 44,179.96	\$ 45,187.24	\$ 43,542.38
Sunnyside	\$ 17,060.01	\$ 18,088.31	\$ 24,361.85
Sunsites/Pearce	\$ 78,264.45	\$ 80,677.75	\$ 92,895.29
Whetstone	\$ 126,213.24	\$ 129,083.67	\$ 143,401.22
Total	\$ 1,074,522.91	\$ 1,114,079.97	\$ 1,163,982.70



Overhead

- Indirect Cost-Allocation Plan (MGT Consulting)
 - What is it?
 - Charges grants and special revenue funds for county services such as Finance, HR, IT, and Fleet.
 - How is it calculated?
 - Cost of all services provided to fund are calculated and recommended rate is provided; however, since this includes all expenses applicable (including fleet, which is charged separately) we have traditionally charged less than half the recommended rate.
 - Where expensed?
 - Grants, HURF, Flood, Library, and the Street Light Improvement Districts
 - Where does the revenue go?
 - Goes back into the General Fund
 - Why?
 - Generally Accepted Accounting Principle allows this charge to ensure the County is not unfairly subsidizing these funds.

