

Fund 100 – General Fund – Sheriff

Overall Budget Change (GF Support)

- 2026 Net (GF Support): \$21,273,832
- 2027 Net (GF Support): \$23,551,001
- **Increase: + \$2,277,169**

Executive Summary (BLUF)

The Sheriff's Office General Fund increases by **\$2,277,169**, driven primarily by the full movement of the Jail District MOE into the Sheriff's Office budget. The County Jail activity increases by **\$1,633,960**, which is the largest single driver of the change. Adjusting for that, the true increase in General Fund Support is \$643,209, driven primarily by growth in Patrol and Sheriff Administration operations. While revenues increased slightly, they provide minimal offset to rising personnel and operational costs.

Additional Notes

Of the increase, \$608,776 is comprised of FY26 Market Adjustments and Funding Requests with the remainder due to changes in Operational expenses and revenue changes.

Key Drivers (by Activity)

3100 – Sheriff Administration

- Expenses: \$6,207,422 (from \$5,917,865)
- Revenues: \$107,969
- Net Change: + **\$289,557**

Increase reflects FY26 Market Adjustments, Funding Requests and an Operational increase of + **\$6,314** between Misc. Professional Services and Operating Leases and Rentals (RUOK)

3101 – Sheriff Grants

- Expenses: \$80,000
- Revenues: \$0

- Net Change: **No change**

No change year-over-year.

3200 – Investigation

- Expenses: \$858,682 (from \$819,054)
- Revenues: \$0
- Net Change: + **\$39,628**

Increase reflects FY26 Market Adjustment.

3300 – County Jail

- Expenses: \$6,933,483 (from \$5,299,523)
- Revenues: \$0
- Net Change: + **\$1,633,960**

Full Jail District MOE moved into the Sheriff's Office budget. This is a structural realignment, not a new service expansion.

3400 – Patrol

- Expenses: \$8,971,897 (from \$8,987,298)
- Revenues: \$150,250
- Net Change: - **\$15,401**

Decrease reflects addition of FY26 Market Adjustment and a direct increase to Workers Comp of + **\$3,000**, offset by the removal of Professional Services related to Animal Shelter IGAs to the Animal Control activity in the amount of -**\$311,280**

3408 – SAR (Search & Rescue)

- Expenses: \$14,800
- Revenues: \$7,000

- Net Change: **No change**

Fully stable with partial cost recovery.

3420 – Animal Control

- Expenses: \$699,253 (from \$347,979)
- Revenues: \$0
- Net Change: + **\$351,274**

Increase reflects FY26 Market Adjustment and movement of Professional Services from Patrol + **\$311,280**.

3421 – SWAT

- Expenses: \$50,164
 - Revenues: \$0
 - Net Change: **No change**
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3422 – Sheriff Grants

- Expenses: \$52,519
- Revenues: \$52,000
- Net Change: **No change**

Effectively balanced with near full cost recovery. Excess above revenues will be transferred out.

Additional Notes

Grant Funds Analysis

Executive Summary (BLUF)

All grant-funded activities across the Sheriff's Office are fully balanced in FY27. No activities show any variance between revenues and expenditures. Each grant activity is operating as intended with revenues fully supporting associated costs.

Grant Fund Changes (Fund-Level)

Decreases

- **Fund 200 – Financial Crimes Unit**
Decrease: - \$2,376
- **Fund 201 – Stonegarden Program**
Decrease: - \$108,181
- **Fund 203 – Jail Enhancement**
Decrease: - \$43,977
- **Fund 204 – Border Security Trust**
Decrease: - \$1,769,546
- **Fund 207 – Sheriff Donations Fund**
Decrease: - \$23,154
- **Fund 209 – Nonprofit/Pvt Grants**
Decrease: - \$386,899 (*eliminated*)
- **Fund 215 – Border Strike Task Force**
Decrease: - \$193,875
- **Fund 570 – GIITEM**
Decrease: - \$1,112,799
- **Fund 574 – Sheriff Programs**
Decrease: - \$241,705
- **Fund 595 – School Safety Program**
Decrease: - \$94,000 (*eliminated*)

Increases

- **Fund 202 – HIDTA**
Increase: + \$35,057

- **Fund 208 – Sheriff Inmate Welfare**
Increase: + \$149,117 (mostly CCF increase)
- **Fund 211 – Private Donor**
Increase: + \$2,062
- **Fund 212 – AZ Criminal Justice Grant (Byrne)**
Increase: + \$2,201
- **Fund 217 – DEMA**
Increase: + \$77,761
- **Fund 571 – Sheriff Reimbursable Programs**
Increase: + \$251,876
- **Fund 573 – Gov Office of Hwy Safety**
Increase: + \$1,398

No Change

- **Fund 205 – Sheriff Law Enforcement (RICO)**
No change
- **Fund 206 – Sheriff Federal OT Reimbursement**
No change
- **Fund 210 – Victims' Rights & Assist**
No change
- **Fund 214 – DPS Agreements**
No change

Additional Notes