

**COCHISE COUNTY**

**FY27**

July 1, 2026 – June 30, 2027

# Budget Work Session

- Revenues
- Expenses
- Funding Requests



*Public Programs...Personal Service*

## Discussion Points

- Flat Tax Rate or Flat Tax Levy?
- Which funding requests does BOS support?
- Salary Market Adjustment funding level?



# COCHISE COUNTY

## Property Tax

COCHISE COUNTY GENERAL FUND PROPERTY TAX LEVY	
FLAT RATE	Total
Assessed Valuation	1,202,719,231
Tax Rate	2.6720
<b>Total Levy</b>	<b>32,136,658</b>

COUNTY LIBRARY PROPERTY TAX LEVY	
Flat Rate	Total
Assessed Valuation	1,202,719,231
Tax Rate	0.1451
<b>Total Levy</b>	<b>1,745,146</b>

COCHISE COUNTY GENERAL FUND PROPERTY TAX LEVY	
Flat Levy, no TNT	Total
Assessed Valuation	1,202,719,231
Tax Rate	2.6283
<b>Total Levy</b>	<b>31,611,070</b>

COUNTY LIBRARY PROPERTY TAX LEVY	
Flat Levy, no TNT	Total
Assessed Valuation	1,202,719,231
Tax Rate	0.1427
<b>Total Levy</b>	<b>1,716,280</b>

Flat Levy Reduced Revenue: \$525,588

Flat Levy Reduced Revenue: \$28,865

FLOOD CONTROL PROPERTY TAX LEVY	
Flat Rate	Total
Assessed Valuation	1,046,870,661
Tax Rate	0.2493
<b>Total Levy</b>	<b>2,609,849</b>

FLOOD CONTROL PROPERTY TAX LEVY	
Flat Levy, no TNT	Total
Assessed Valuation	1,046,870,661
Tax Rate	0.2436
<b>Total Levy</b>	<b>2,550,177</b>

Flat Levy Reduced Revenue: \$59,672

Grand Total: \$614,125



# COCHISE COUNTY

## General Fund Revenue FY27

### Key Changes:

	2026 Adopted Budget	2027 Proposed Budget	Increase (Decrease)	% Change
Property Tax Levy	31,101,618	31,611,070	509,452	2%
State TPT Tax	18,000,000	19,500,000	1,500,000	8%
County Sales Tax (GF portion only)	10,000,000	10,500,000	500,000	5%
VLT (GF portion only)	5,000,000	5,000,000	-	0%
Department/Office Revenues	6,630,682	6,425,016	(205,666)	-3%

**Total Budgeted \$120,261,478**



# COCHISE COUNTY

## General Fund Overview

Revenues	2026 Adopted Budget	2027 Proposed Budget	Increase (Decrease)	% Change
Taxes	44,397,742	45,388,570	990,828	2%
Licenses and Permits	13,620	20,784	7,164	53%
Intergovernmental Revenues	23,640,441	25,057,014	1,416,573	6%
Charge for Services	2,940,783	2,818,323	(122,460)	-4%
Fines and Forfeits	1,262,650	1,298,105	35,455	3%
Interest on Investments	200,000	200,000	-	0%
Miscellaneous	504,956	462,558	(42,398)	-8%
Operating Transfers In	13,817	13,817	-	0%
Cash Carry Forward	37,130,576	44,472,307	7,341,731	20%
Sale of Land/Parcels	530,000	530,000	-	0%
<b>Revenue Total</b>	<b>110,634,585</b>	<b>120,261,478</b>	<b>9,626,893</b>	<b>9%</b>
<b>Expenses</b>				
Personnel Services	55,498,787	55,867,584	368,797	1%
Supplies	2,414,961	2,089,041	(325,920)	-13%
Contractual Services	15,926,805	16,528,818	602,013	4%
Support and Care of Persons	10,514,700	11,122,197	607,497	6%
Judicial Expenditures	1,544,345	1,596,641	52,296	3%
Capital Outlay	227,600	228,800	1,200	1%
Contingency	18,569,234	20,444,451	1,875,217	10%
Other	(1,478,520)	(1,442,917)	35,603	-2%
Transfers Out	7,416,673	7,685,335	268,662	4%
<b>Expense Total</b>	<b>110,634,585</b>	<b>114,119,950</b>	<b>3,485,365</b>	<b>3%</b>
			GF Expense Budget	
Additional Expenses to Consider	Market Adjustment	1,012,324	115,132,274	1%
	Funding Requests	3,196,593	118,328,867	4%



## Increased General Fund Expenses

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

- Increase: **\$214,980**

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

- Increase: **\$635,300**

**Worker's Compensation** – Higher WC cost due to increased risk associated with the County due to claims

- Increase: **\$275,743**



# Increased General Fund Expenses (cont.)

**Jail District MOE** – Increased due to inflation factor

- Increase: **\$201,899**

**Additional General Fund Transfer to Jail District (MOE+):**

- Without Funding Requests: **\$442,757**

**Annual Software Licenses**

- Overall increase but partially offset by reductions/reallocations in other expense lines.
- Increase: **\$804,401**



# Funding Requests

## Operational

Department	One-Time Cost	Annual Costs	Description
Assessor		\$ 50,000	Defense of Property Valuations in AZ Tax Court
Assessor	\$ 480	\$ 6,324	CoStar - commercial appraisal comparison system license
Finance	\$ 15,000		Reconfigure Gravity to new EERP and new GASB requirements
Finance	\$ 12,500		Increased CPA services
Development Services		\$ 7,000	Fleet Expense for Code Compliance Officer
Jail District		\$ 50,000	Detention Health Services Healthcare Needs
CCSO		\$ 65,000	SWAT Team Overall Increase
IT		\$ 38,000	GIS Professional Services
IT		\$ 422,583	County Software Subscription & Enterprise Technology
Legal Advocate		\$ 30,000	Judicial Related Expenses
Board of Supervisors		\$ 75,000	Port Authority Capital Seed Funding
Board of Supervisors		\$ 200,000	Rural Municipalities Public Transit
<b>Totals</b>	<b>\$ 27,980</b>	<b>\$ 943,907</b>	



# Funding Requests Personnel

Wages			
Department	One-Time Cost	Annual Costs	Description
Constable		\$ 20,000	Increase Constable Salary from \$26
SV Constable		\$ 16,533	Increase Constable Salary to \$67,000
Jail District		\$ 791,000	Phase 2 move from DEMA back to JD*
<b>Totals</b>	<b>\$ -</b>	<b>\$ 827,533</b>	
New FTE / Reclassifications / FTE moving to GF			
Department	One-Time Cost	Annual Costs	Description
Public Fiduciary		\$ 47,535	.75 FTE Case Aide
Development Services		\$ 65,000	1.0 FTE Code Compliance Officer
Jail District		\$ 99,500	1.0 FTE Detention Nurse*
CCSO		\$ 391,815	Care Team Wages/EREs**
County Attorney		\$ 10,369	Partial FTE coverage by GF due to VOCA funding shortfall**
Clerk of the Court		\$ 121,104	Fully Fund Deputy Clerk 1 - 2 ability
Legal Advocate		\$ 29,800	Fully Fund Atty 1 - 3 ability
<b>Totals</b>	<b>\$ -</b>	<b>\$ 765,123</b>	

- \*Requires transfer from General Fund – subject to ELR
- \*\*Subject to supplemental funding



# COCHISE COUNTY

## FY27 Projected County Market

Salary Market Adjustment recommendation: **\$1,012,324**

From Market Adjustment Pool			
Department	One-Time Cost	Annual Costs	Description
County Attorney		\$ 18,622	Increase to Civil Atty III base salary
County Attorney		\$ 30,038	Increase to 2 Civil Atty IV base salary
Clerk of the Court		\$ 60,475	Market Adjustments for Deputy Clerk PCNs
CCSO		\$ 219,351	Sheriff Market Adjustments
Jail District		\$ 103,107	Market Adj for Detention staff
Jail District		\$ 34,539	Market Adj for Jail Medical Staff (step structure)
Legal Advocate		\$ 71,647	Market Adjustments
Legal Advocate		\$ 70,705	Legal Secretary Reclass
Public Defender		\$ 24,546	Market Adjustments
<b>Totals</b>	<b>\$ -</b>	<b>\$ 633,030</b>	

Salary Market Adjustment remaining for other departments/offices **\$379,294**



# COCHISE COUNTY

## County Capital Projects County .5% Sales Tax Funded

- Construction in Progress
  - Court Admin. Building HVAC: \$1.9M
- Projects
  - Melody Lane Bldg A Ceiling Renovation: \$5K
  - Willcox Parking Lot Resurfacing: \$80K
  - Melody Lane Bldg B, parking drainage: \$15K
  - Key Hierarchy: \$50K
  - JP5/Sheriff Substation HVAC: \$375K
  - Sheriff Admin HVAC: \$150K
  - Bowie HVAC: \$75K
  - SV Health Dept HVAC: \$75K
  - Transfer Station Fee Shed Roof Replacements: \$15K
  - Systematic changeout of Fire Panels (over 20 years old): \$40K
  - Light Fleet Gutters: \$15K
- Grand Total Projects: \$2,804,068
- Additional Repair & Maintenance Budget: \$1,227,783



# HURF Overview

<b>Revenues</b>	<b>2026 Adopted Budget</b>	<b>2027 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Intergovernmental Revenues	15,280,407	16,838,043	1,557,636	10%
Charge for Services	70,000	70,000	-	0%
Interest on investments	80,000	80,000	-	0%
Miscellaneous	10,000	10,000	-	0%
Cash Carry Forward	15,739,765	13,189,773	(2,549,992)	-16%
<b>Revenue Total</b>	<b>31,180,172</b>	<b>30,187,816</b>	<b>(992,356)</b>	<b>-3%</b>
<b>Expenses</b>				
Personnel Services	5,189,116	5,774,145	585,029	11%
Supplies	5,221,250	5,156,249	(65,001)	-1%
Contractual Services	7,301,088	9,054,381	1,753,293	24%
Capital Outlay	9,440,650	6,550,650	(2,890,000)	-31%
Contingency Accounts	2,969,044	695,452	(2,273,592)	-77%
Other: Overhead, Refunds, Damages	1,059,024	1,059,024	-	0%
<b>Expenses Total</b>	<b>31,180,172</b>	<b>28,289,901</b>	<b>(2,890,271)</b>	<b>-9%</b>



## Moving Forward

- June 9<sup>th</sup> – Tentative
- July 7<sup>th</sup> – Final
- August 17<sup>th</sup> – Property Tax Rate
  - Final decision on rate and levy

