

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

Budget Workshop 3
August 11, 2026



Budget Changes Since Workshop 2
Grants \$45,325,345

	WS3	WS2	Change
General Fund	73,444,526	73,485,982	(41,456)
Special Revenues	31,293,220	31,443,220	(150,000)
Capital Const. (Grants)	17,161,640	17,161,640	-
Enterprise	71,646,957	71,576,957	70,000
Agency Funds	2,825,614	2,825,614	-
Total Budget	196,371,957	196,493,413	(121,456)

GF CHANGES FROM WORKSHOP 2

Animal Control Adjustment \$6,000

Retiree Health Ins. \$30,941

COC & PA Health Ins \$34,603

Tax Collector Merit & Operating Adjustment \$18,607



	COLA 2%		COLA 3%	
BOCC	\$	294,881	\$	441,781
Property Appraiser	\$	14,609	\$	21,914
Clerk of Courts	\$	13,620	\$	20,430
Supervisor of Elections	\$	4,017	\$	6,026
Tax Collector	\$	12,746	\$	19,121
Sheriff	\$	258,734	\$	388,101
Total	\$	598,607	\$	897,373

	Workshop 2	Cola 2%	Difference 2%	Cola 3%	Difference 3%
BOCC Departments	\$9,819,117	\$9,945,701	\$126,584	\$9,990,042	\$170,925
Total Constitutionals	\$26,453,373	\$26,460,111	\$6,738	\$26,616,289	\$162,916
Transfers	\$9,152,434	\$9,319,167	\$166,733	\$9,400,639	\$248,205
Capital Reserves	\$4,267,601	\$4,267,601	\$0	\$4,267,601	\$0
Contingency Reserve	\$10,525,856	\$10,171,130	-\$354,726	\$9,893,983	-\$631,873
Fund Balance Reserve	\$9,000,000	\$9,000,000	\$0	\$9,000,000	\$0
Capital Reserves	\$4,267,601	\$4,267,601	\$0	\$4,267,601	\$0
Total GF Budget	\$73,485,982	\$73,431,311	-\$54,671	\$73,436,155	-\$49,827

RBR Millages

G.O. 6.8352

Law MSTU 2.9301

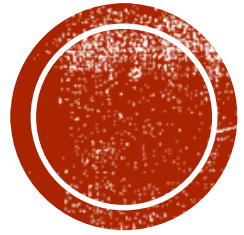
Recurring Expenses & Revenues

Expenses	\$42,035,983
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Revenues	\$44,402,824
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Capital Allotment	\$ 2,366,841
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CAPITAL, ENTERPRISE & AGENCY FUNDS

Grant Funded

Sidewalks

- | | |
|--|--------------|
| ➤ SE Maple-Hillsborough to SE West Ave | \$ 1,010,131 |
| ➤ SW Kingsway Circle Egret to CR769 | \$ 556,855 |

Road Projects

- | | |
|--------------------------------------|--------------|
| ➤ SE Airport | \$ 300,000 |
| ➤ NE Cubitis | \$ 2,353,345 |
| ➤ NE Hargrave | \$ 1,550,097 |
| ➤ NW Lily SR70 to Hardee Line | \$ 3,775,395 |
| ➤ SW Liverpool-US 17 | \$ 990,429 |
| ➤ CR 661 SR 72 to CR760 | \$ 3,829,737 |
| ➤ NE Bishop NE Masters to NE Cubitis | \$ 1,176,774 |

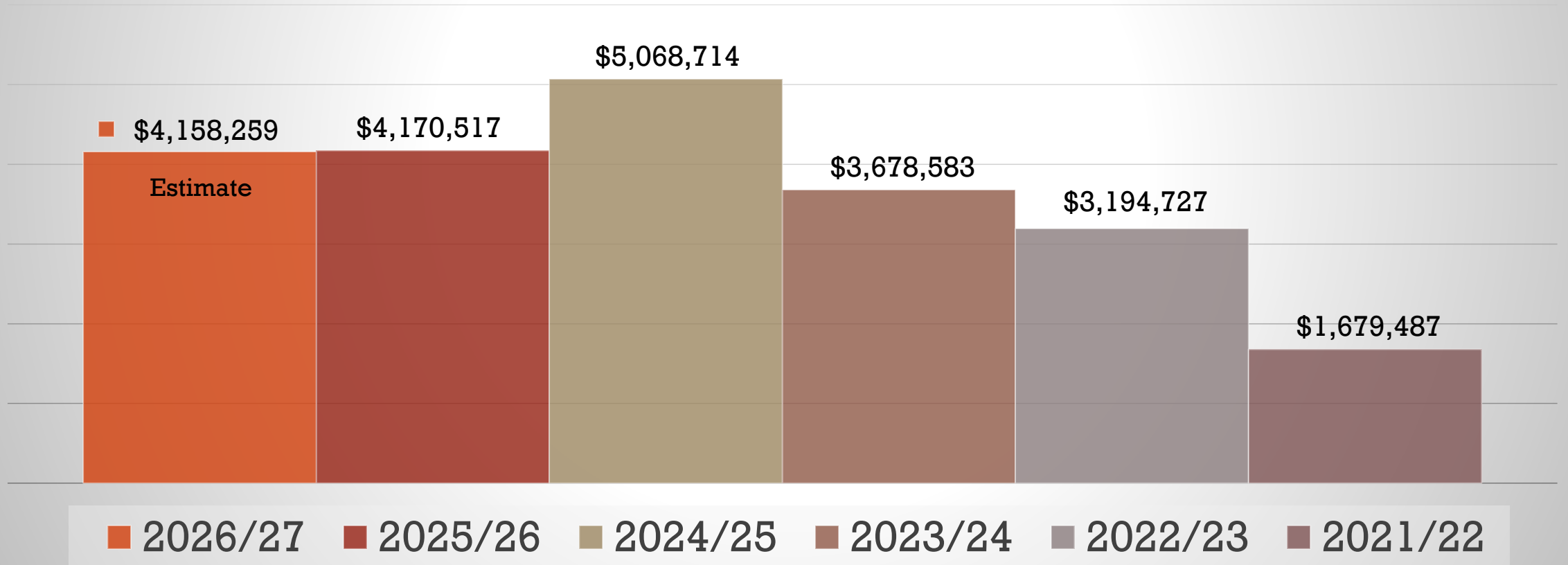
Total \$15,542,763

Grant Funded

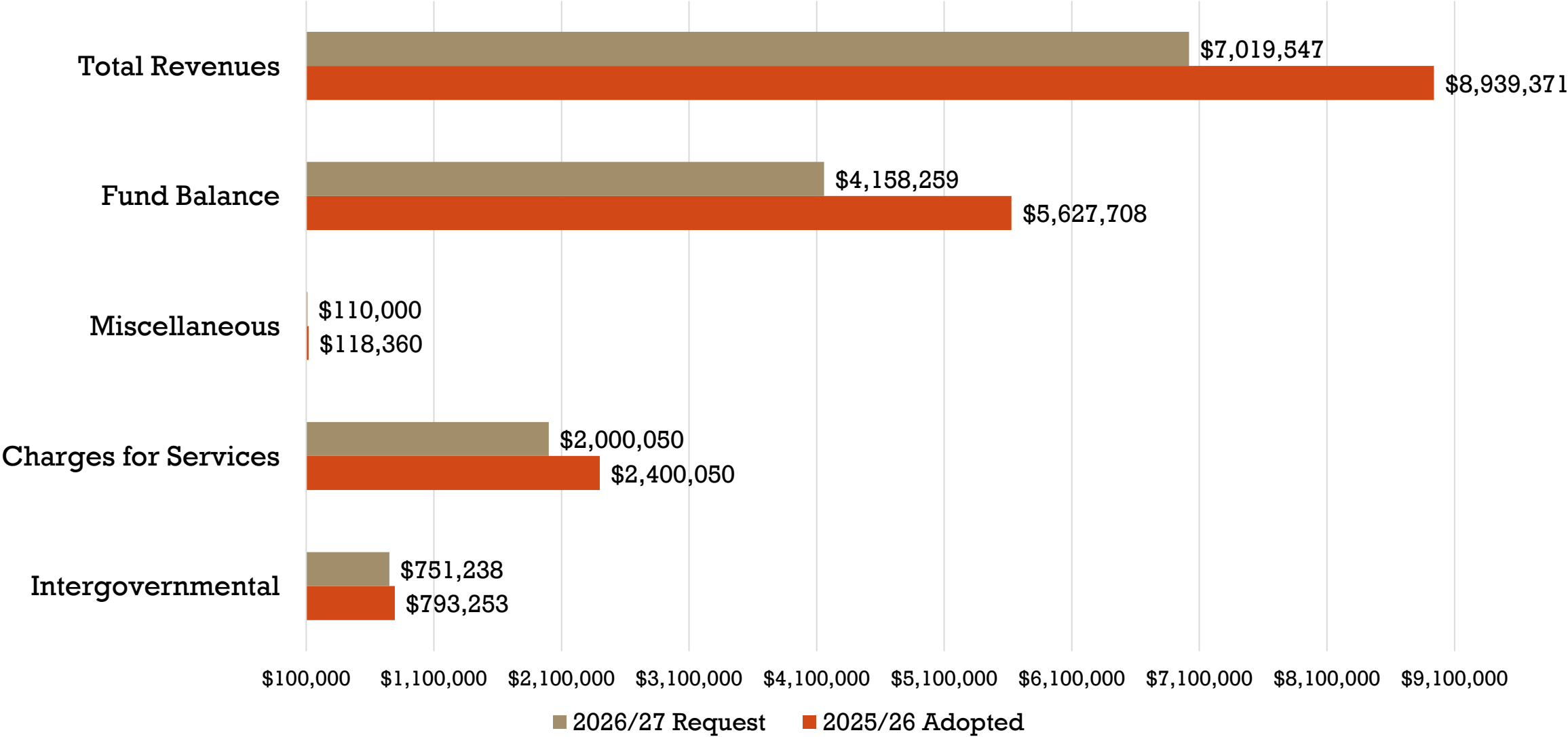
Library Generator, Windows & Doors	319,939
Fire Safe Rooms	312,419
Generator Middle School	454,000
Training Tower	532,519
Total	1,618,877

Environmental Services Fund Balance

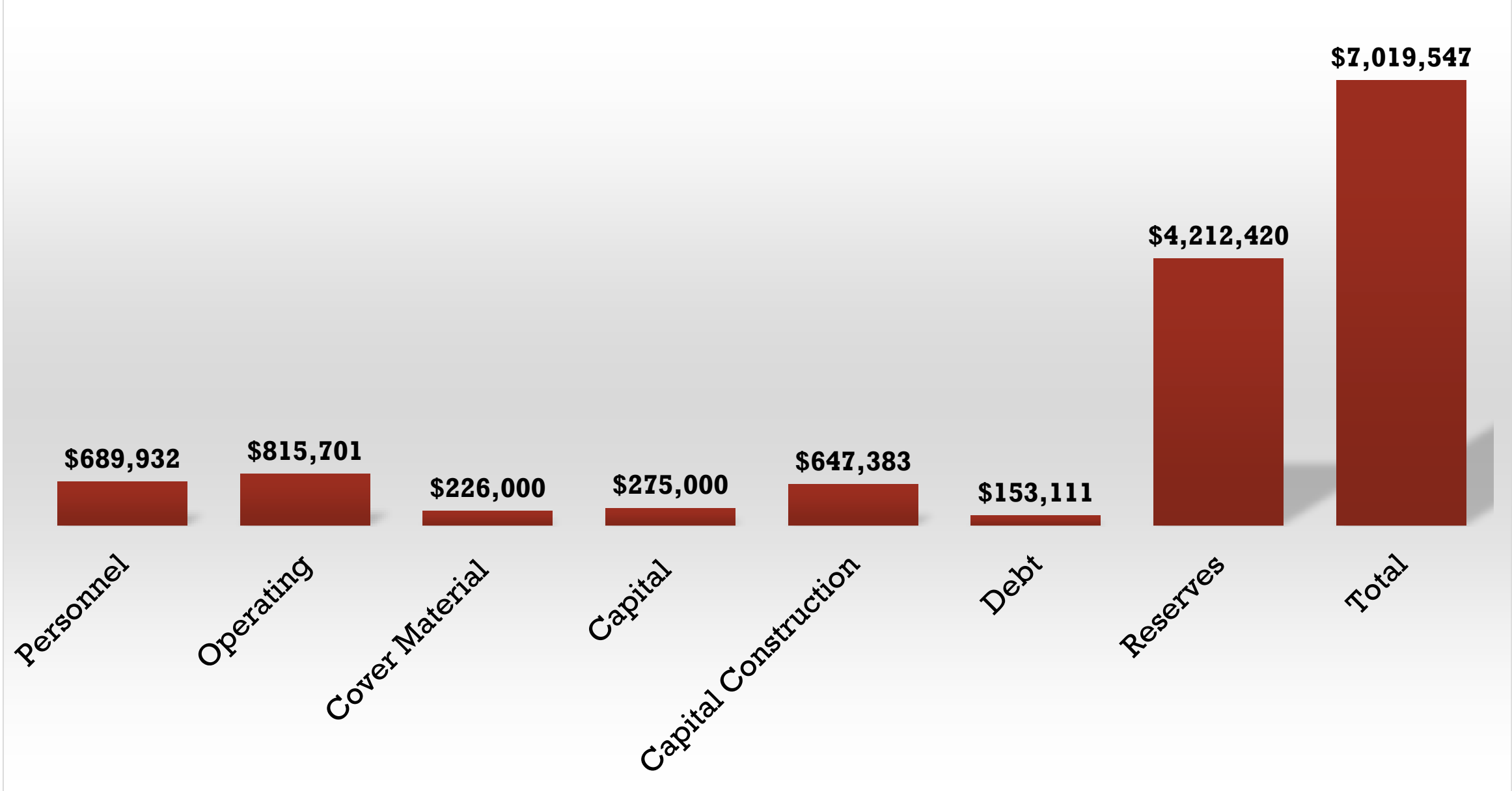
Five Year History with 2026/2027 Budget Estimate



Environmental Services Revenue



Environmental Services Operating



Capital Request

Chemical Building \$230,000

Boom Mower Attachment \$ 20,000

Plowing Disc \$ 25,000

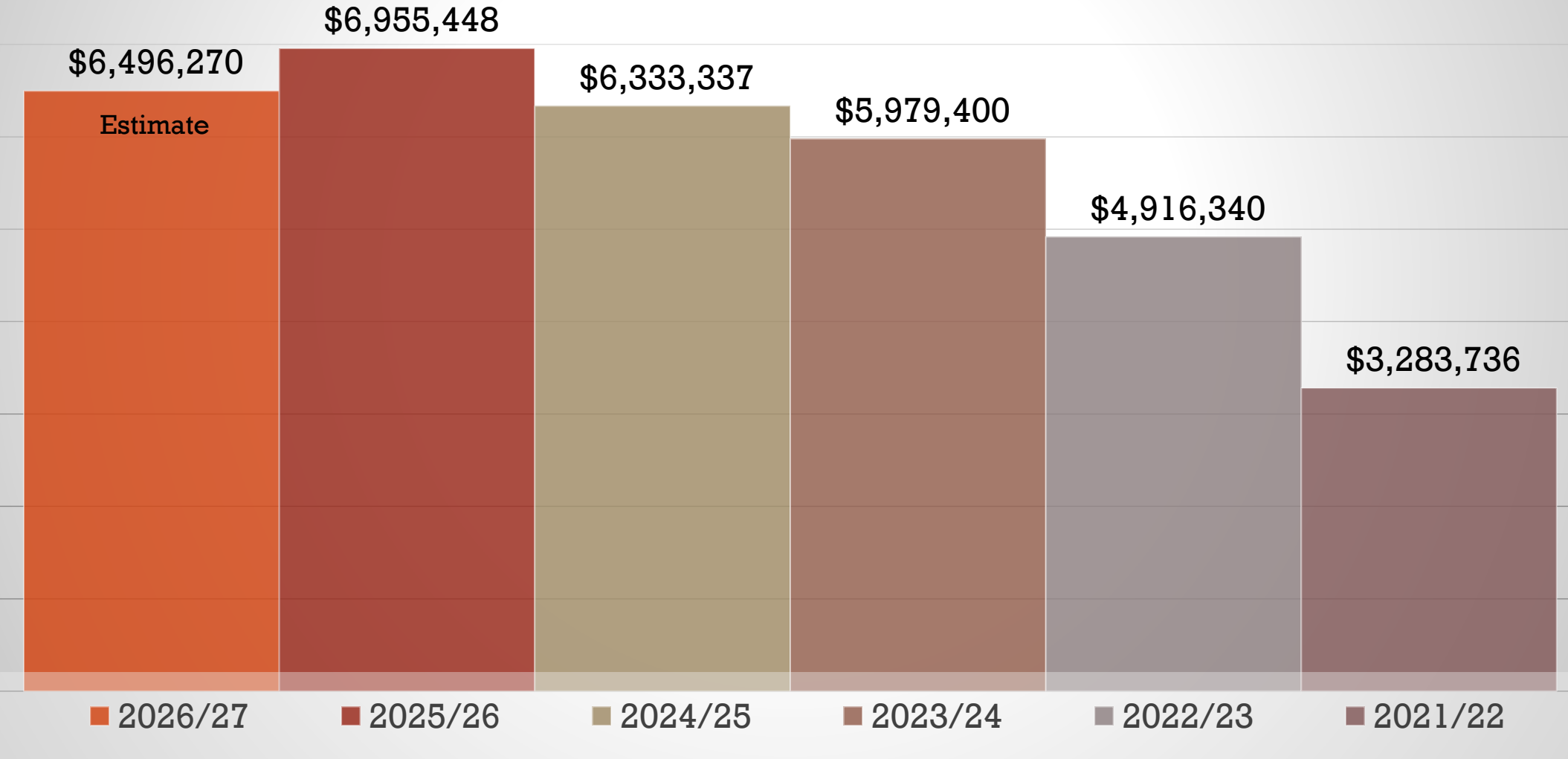
Total \$275,000

Environmental Services Capital

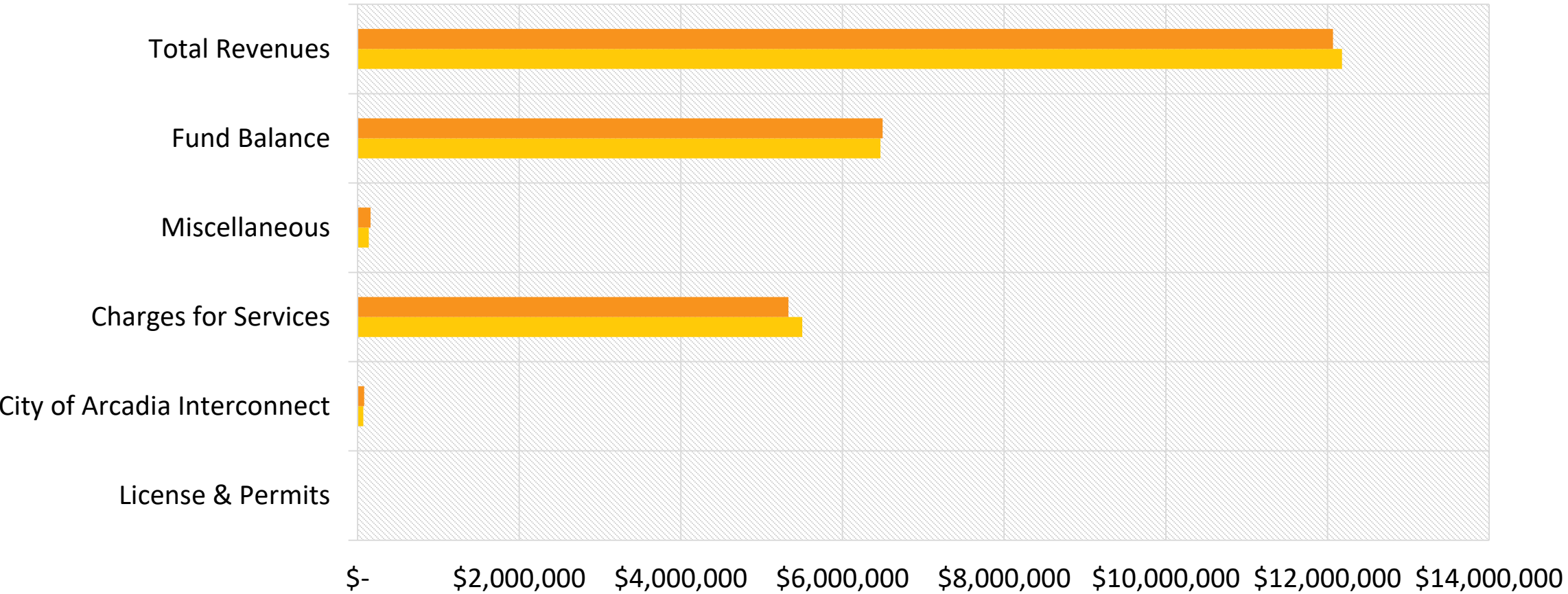
- Restricted Reserve \$5,102,155
Closure/Post Closure
- Capital Construction Reserve \$4,146,134
- Design Zones 6 & 7 \$1,249,252
Special Assessment Revenues

Utilities Operations Fund Balance

Five Year History with 2026/2027 Budget Estimate



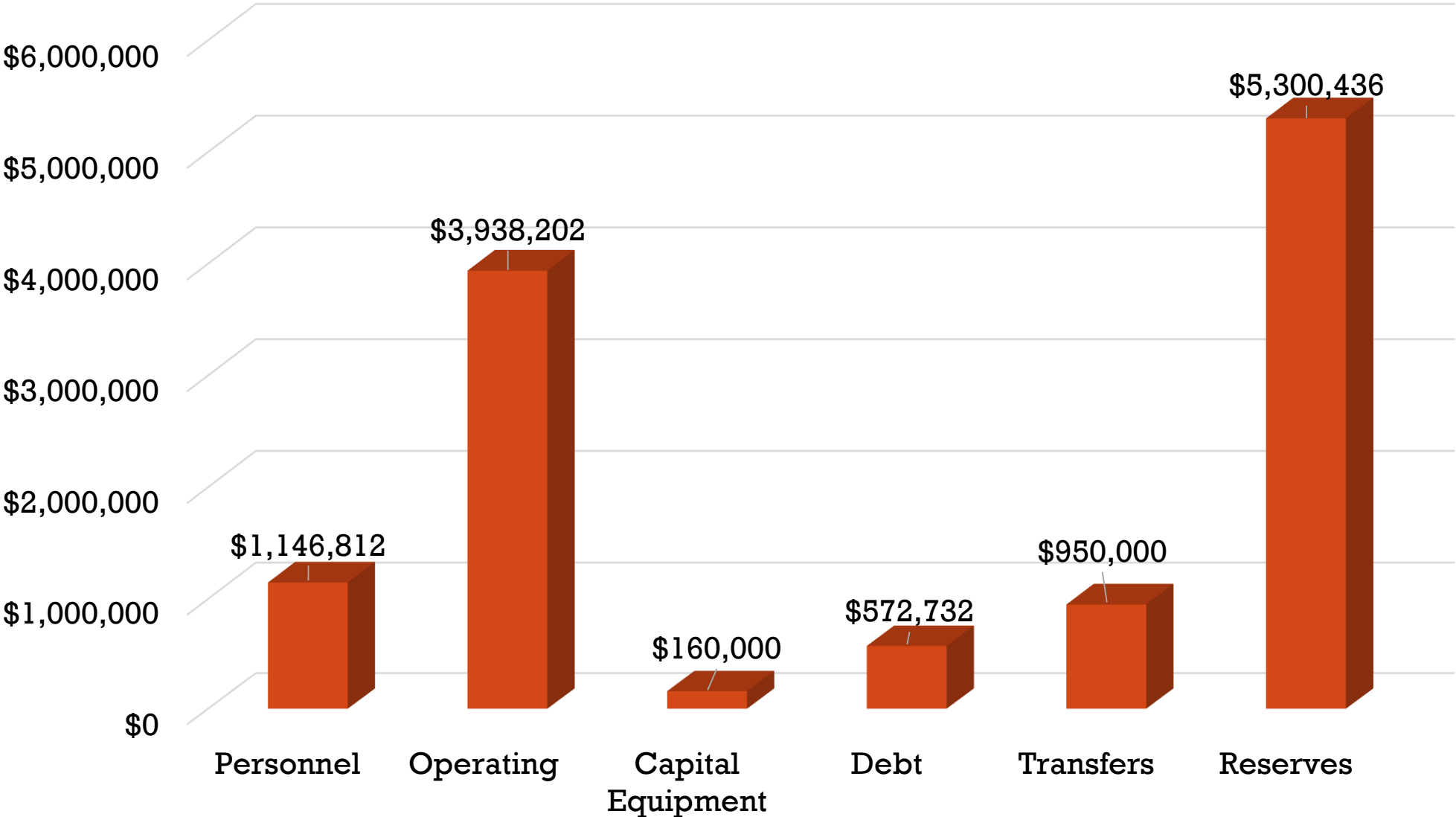
Utilities Operating Revenues



	License & Permits	City of Arcadia Interconnect	Charges for Services	Miscellaneous	Fund Balance	Total Revenues
2026-27 Proposed	\$3,300	\$80,000	\$5,328,937	\$159,675	\$6,496,270	\$12,068,182
2025/26 Adopted	\$3,500	\$70,000	\$5,502,394	\$136,170	\$6,468,310	\$12,180,374

2026-27 Proposed 2025/26 Adopted

Utilities Operating Expenses \$12,068,182



Utilities Operations Capital Equipment Request

Water Capital

➤ Scada	\$ 20,000
➤ Cargo Trailer	\$ 10,000
➤ Video Surveillance Cameras	\$ 15,000

Wastewater Capital

➤ By-Pass Pump LS 21	\$ 80,000
➤ Video Surveillance Cameras	\$ 10,000
➤ Scada	\$ 25,000

Total Operations Capital Request	\$ 160,000
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Non-Capital R&R Projects

Water

DCI Water Treatment Plant:

Clearwell Pump Replacements (2)	\$ 70,000
Pump Maintenance	\$ 25,000

North Booster Station

Ongoing Maintenance	\$ 35,000
VFD Replacement	\$ 18,000

Water Other

Engineered Tank Program	\$ 39,500
Total	\$ 187,500

Wastewater

Lift Station Rehabs (5)	\$ 459,000
Total	\$ 459,000

Utilities Water and Wastewater Capital

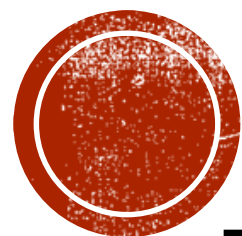
Water Capital

➤ Capital Reserve Balance	\$ 4,784,928
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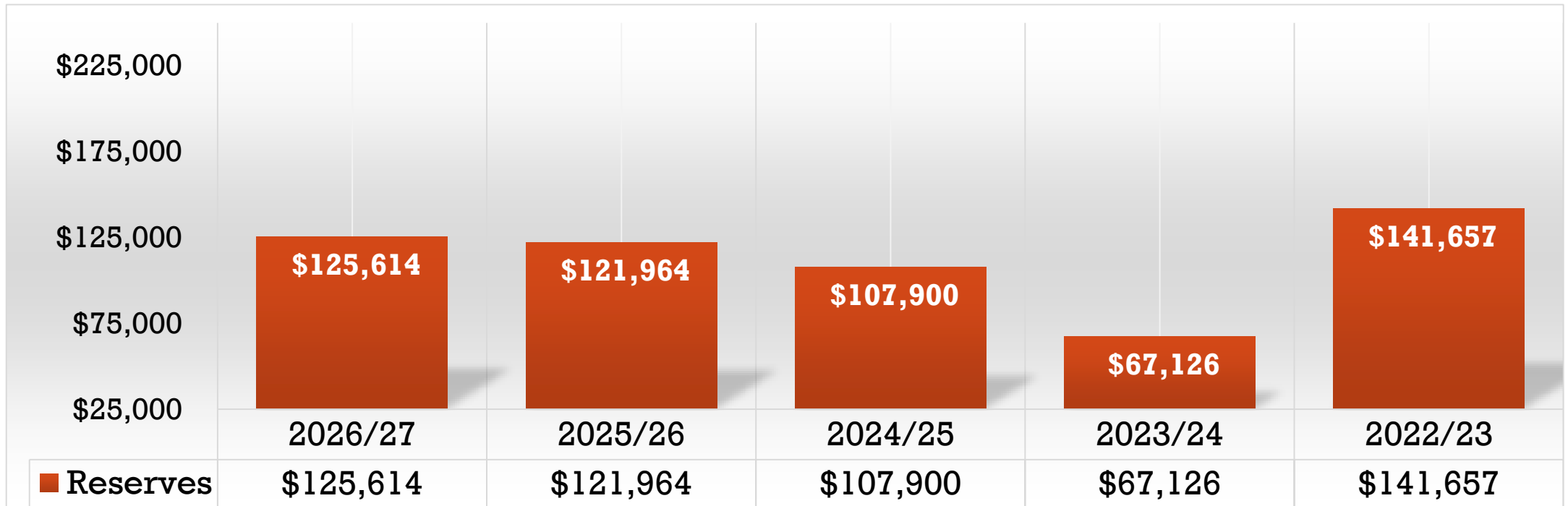
Wastewater Capital

➤ Wastewater Expansion	\$17,962,228
➤ Deep Well	\$18,000,000
➤ CR769 Force Main	\$ 950,000
➤ Contingency Reserve	\$ 349,485

Total	\$37,261,713
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LAW ENFORCEMENT TRUST & INDIGENT HEALTH TRUST FUNDS



LAW ENFORCEMENT TRUST FUND RESERVES

Indigent 1/2 Cent Sales Tax

Four Year History with FY26 & FY27 Budget Estimates

