



# **Desoto County Board of County Commissioners**

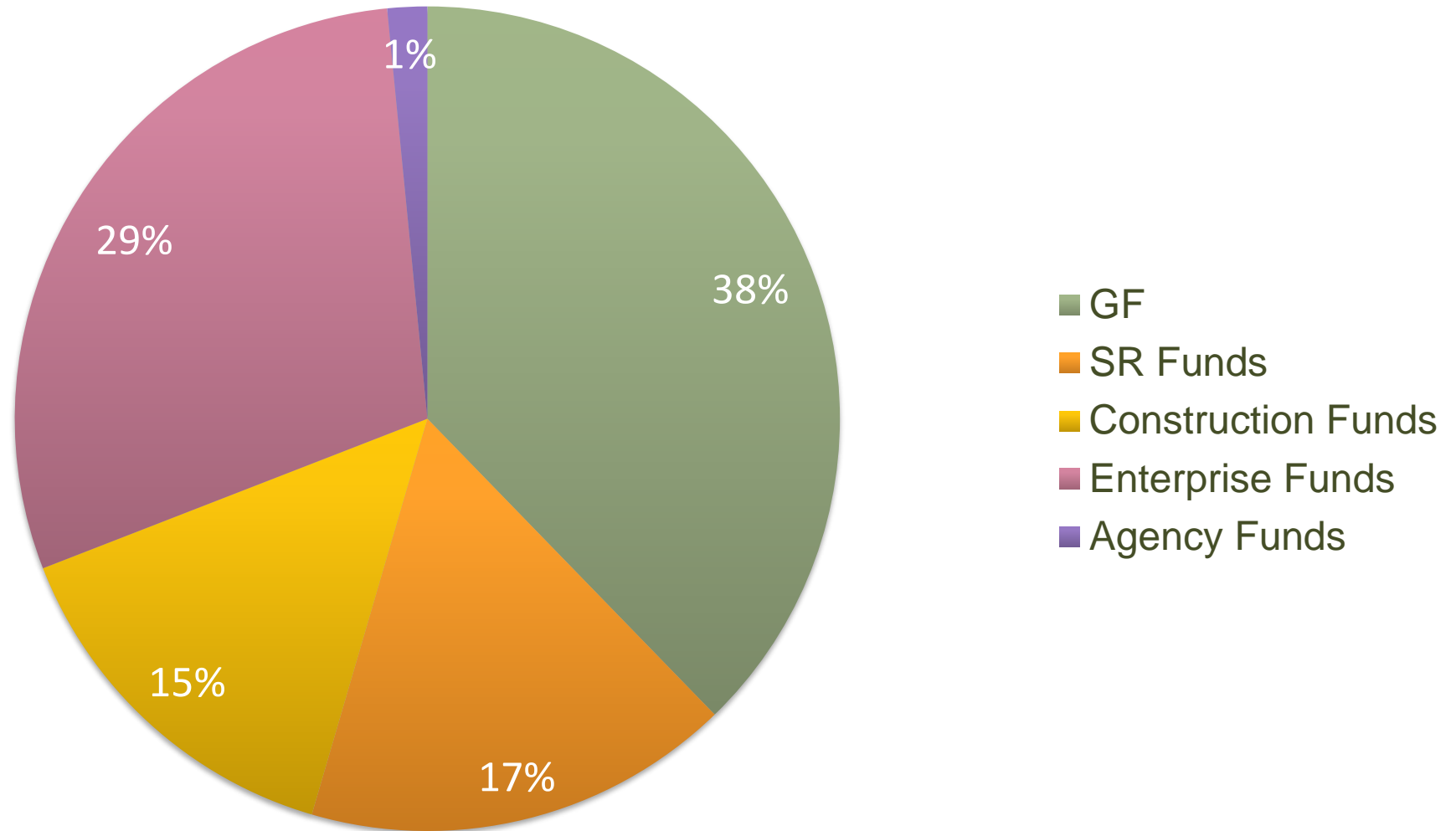
**Budget Workshop 2**

**July 22, 2025**

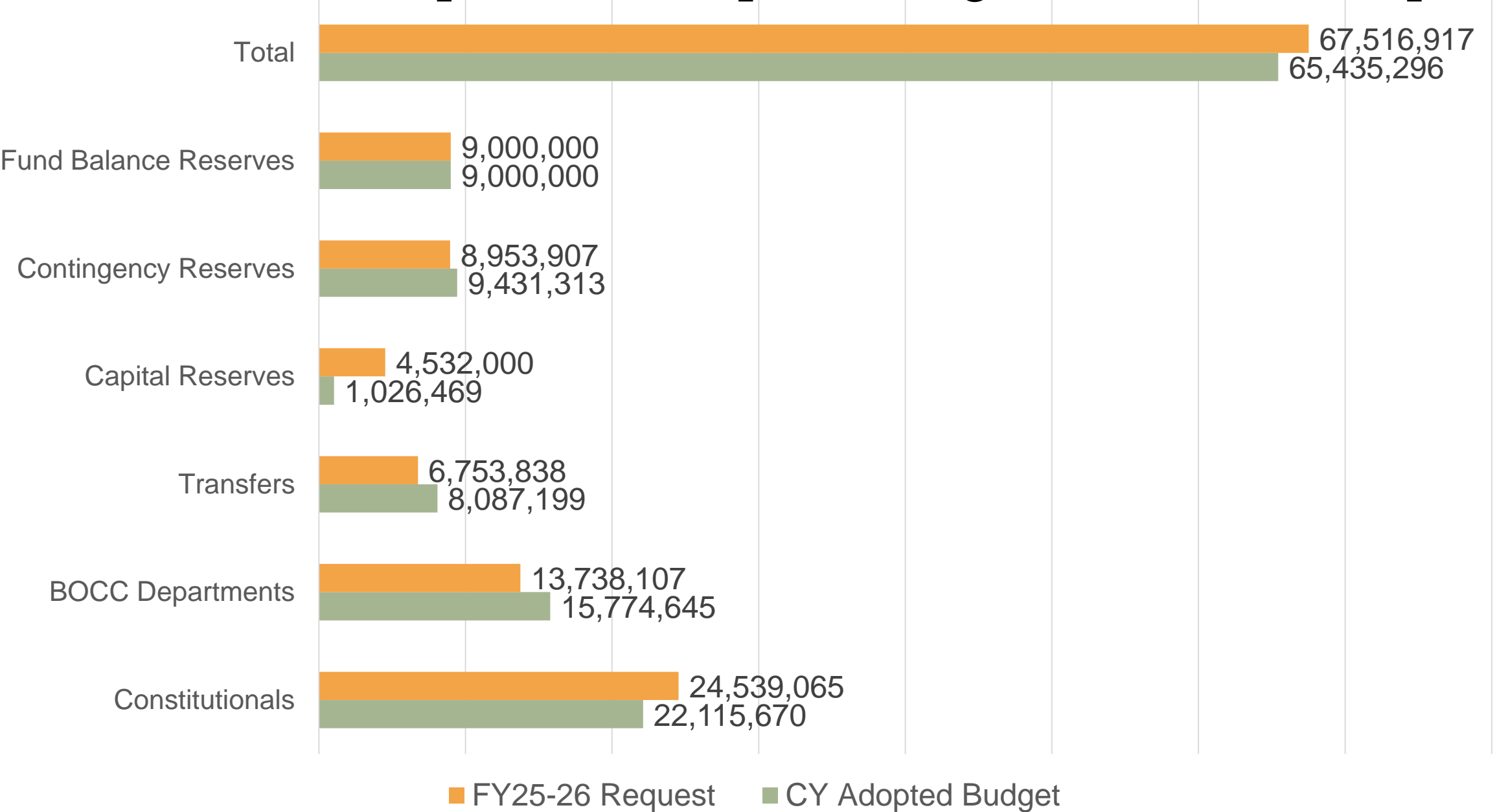


# FY25-26 Countywide Budget \$179,307,729

\$36,119,346 in Grant Funding

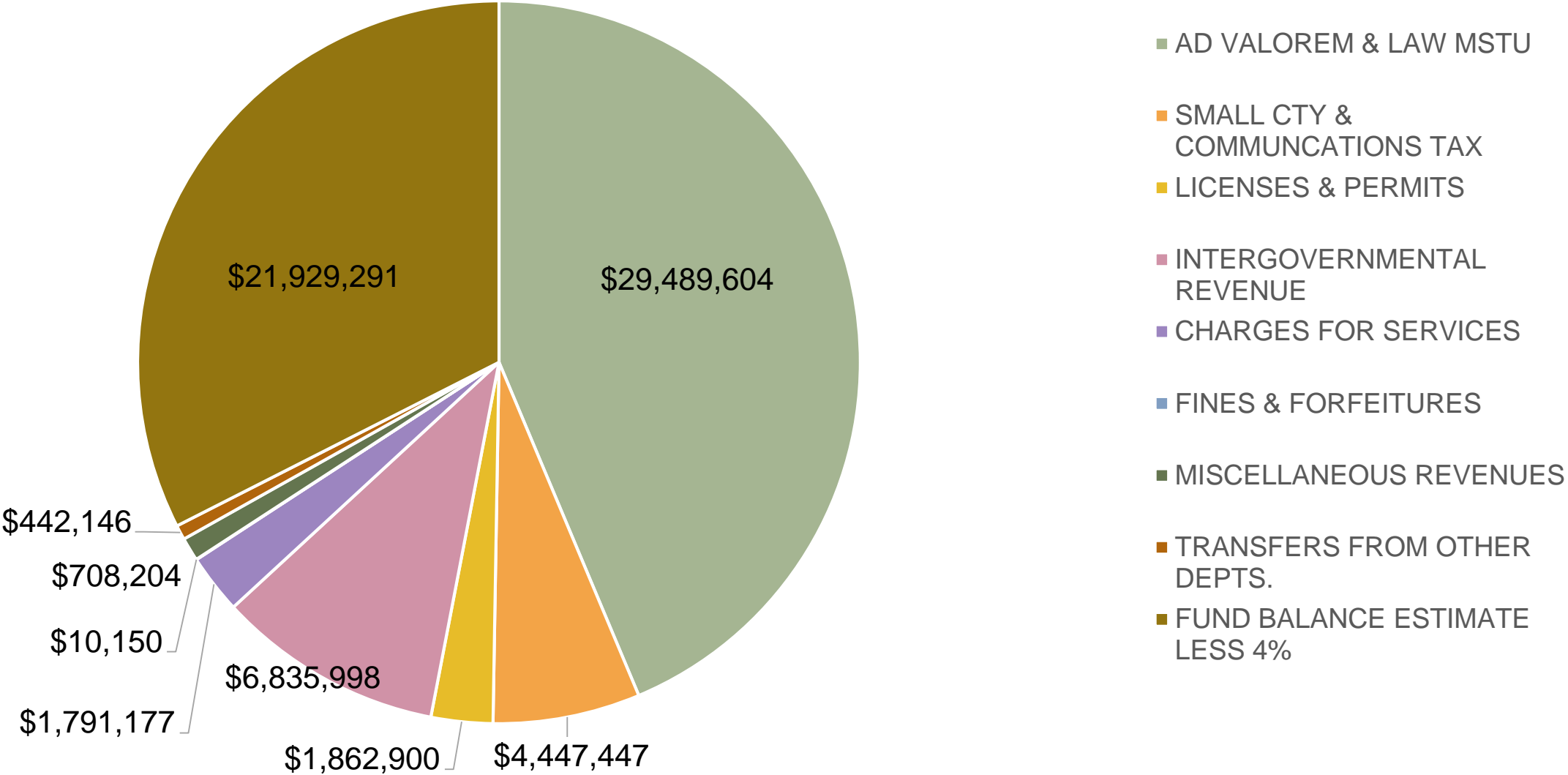


# General Fund Comparison Adopted Budget to FY25-26 Request



# GF Revenue Estimates

\$67,516,917



# General Fund Adjustments Since Budget Workshop 1

## Expense Reductions:

CR 769 Capital Reserve	\$ (500,000)
Contingency Reserve	\$ (491,046)
P &C / Work Comp	\$ (491,708)
S/O Budget Request Adj.	\$ (1,024,823)
Transfer & Misc Adjustments	\$ (10,505)

## Revenues:

Local Discretionary	\$ 281,663
LE MSTU Flat	
\$ (1,163,529)	
Misc Adjustments	\$ (136,499)

# Constitutional Officers Presentations

Clerk of Courts

Property Appraiser

Tax Collector

Supervisor of Elections

Sheriff

## Clerk of Courts Budget Request

	<b>2024/25 ADOPTED BUDGET</b>	<b>2024/25 AMENDED BUDGET</b>	<b>2025/26 REQUESTED BUDGET</b>
PERSONNEL SERVICES	323,309	353,309	366,943
OPERATING SUPPLIES	51,000	51,000	55,000
CAPITAL OUTLAY	0	0	0
BUDGET FUNDING-CLERK	-205,000	-235,000	-210,000
<b>TOTAL</b>	<b>169,309</b>	<b>169,309</b>	<b>211,943</b>

# Property Appraiser Budget Request

	<b>2024/25 ADOPTED BUDGET</b>	<b>2024/25 AMENDED BUDGET</b>	<b>2025/26 REQUESTED BUDGET</b>
PERSONNEL SERVICES	1,137,267	1,143,843	1,181,881
OPERATING SUPPLIES	307,444	307,444	326,642
CAPITAL OUTLAY	90,000	90,000	0
OTHER USES	73,000	73,000	93,743
OTHER ASSESSMENTS	30,000	30,000	30,000
OTHER AGENCY FUNDING	-19,485	-18,225	-18,450
<b>TOTAL</b>	<b>1,618,226</b>	<b>1,626,062</b>	<b>1,613,816</b>



## Tax Collector Budget Request

	<b>2024/25 ADOPTED BUDGET</b>	<b>2024/25 AMENDED BUDGET</b>	<b>2025/26 REQUESTED BUDGET</b>
PERSONNEL SERVICES	1,117,880	1,125,347	1,091,838
OPERATING SUPPLIES	193,702	185,401	193,450
CAPITAL OUTLAY	0	0	0
BUDGET FUNDING-TAX COLLECTOR	-424,154	-424,154	-439,206
<b>TOTAL</b>	<b>887,428</b>	<b>886,594</b>	<b>846,082</b>

Supervisor of Elections Budget Request

	2024/25 ADOPTED BUDGET	2024/25 AMENDED BUDGET	2025/26 REQUESTED BUDGET
PERSONNEL SERVICES	336,441	343,134	366,041
OPERATING EXPENSES	190,238	233,098	274,100
CAPITAL OUTLAY	0	7,140	0
<b>TOTAL</b>	526,679	583,372	640,141

# Sheriff's Budget Revision

\$ 1,999,955

	<b>2024/25 ADOPTED</b>	<b>2024/25 AMENDED</b>	<b>2025/26 REQUEST</b>
COMMUNICATIONS	1,685,720	1,685,720	1,728,661
LAW ENFORCEMENT	9,313,052	9,436,418	10,708,913
SUPPLEMENTAL	1,023,109	1,744,141	1,336,209
CORRECTIONS	6,130,500	6,130,500	6,644,896
COURTS SECURITY	704,188	704,188	748,629
E911	57,459	57,459	59,775
TOTAL BUDGET	18,914,028	19,758,426	21,227,083
LESS: SUPPLEMENT	-1,023,109	-1,744,141	-1,336,209
BOARD FUNDED	17,890,919	18,014,285	19,890,874

# Pending:

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CST & Fuel  
Taxes

Elected Officials  
Salary  
adjustment  
(September)



Questions ?

# General Operating & Law Enforcement Millage






## ❖ Ad Valorem Revenue Revenue Change in

Current Rate	7.6143	\$20,983,513	
Rolled Back Rate	7.3879	\$20,356,926	(\$626,587)
Alternative Rates	8.0000	\$22,043,531	\$1,060,018
	8.1000	\$22,319,076	\$1,335,563
	8.2000	\$22,594,620	\$1,611,107

## ❖ Law Enforcement MSTU

Current Rate	2.4399	\$5,906,091	
Rolled Back Rate	2.3768	\$5,753,349	(\$152,742)
Alternative Rates	2.6000	\$6,293,634	\$ 387,543
	2.7000	\$6,535,696	\$ 629,605
	* 2.9406	\$7,118,099	\$ 1,212,008

# Fire Assessment Results Revenue Neutral






Property Category	FY 2025 Revenue Neutral Assessment	FY 2024 Assessment	Annual \$ Change
 Residential	\$126.00	\$114.00	\$12.00
 Hotel / Motel / RV	\$6.00	\$11.00	-\$5.00
 Commercial / Institutional*	\$236.00	\$143.00	\$93.00
 Industrial / Warehouse*	\$26.00	\$83.00	-\$57.00
 Vacant	\$49.00	\$36.00	\$13.00

**81% Cost  
Recovery**

**Fire Estimated Revenue**

**\$ 1,817,000**

# EMS Assessment Results Revenue Neutral

Property Category	FY 2025 Revenue Neutral Assessment	FY 2024 Assessment	Annual \$ Change
 Residential	\$100.00	\$80.00	\$20.00
 Hotel / Motel / RV	\$3.00	\$3.00	\$0.00
 Commercial / Institutional*	\$29.00	\$76.00	-\$47.00
 Industrial / Warehouse*	\$1.00	\$6.00	-\$5.00
 Vacant	N/A	N/A	N/A






**54% Cost  
Recovery**

**EMS Estimated Revenue**


**\$ 1,061,000**




# Total Impacts, Revenue Neutral

Property Category	Fire Assessment Annual \$ Impact	EMS Assessment Annual \$ Impact	Total \$ Annual Impact	Total \$ Monthly Impact
 Residential	\$12.00	\$20.00	\$32.00	\$2.67
 Hotel / Motel / RV	-\$5.00	\$0.00	-\$5.00	-\$0.42
 Commercial / Institutional*	\$93.00	-\$47.00	\$46.00	\$3.83
 Industrial / Warehouse*	-\$57.00	-\$5.00	-\$62.00	-\$5.17
 Vacant	\$13.00	N/A	\$13.00	\$1.08






# Revenue Scenarios, Fire Assessment

Property Category	Current FY 2024	Revenue Neutral FY 2025	5% Increase	10% Increase	15% Increase
Residential	\$114	\$126	\$133	\$139	\$145
Hotel/Motel/RV	\$11	\$6	\$7	\$7	\$7
Commercial/Institutional	\$143	\$236	\$248	\$260	\$272
Industrial/Warehouse	\$83	\$26	\$28	\$29	\$30
Vacant	\$36	\$49	\$52	\$54	\$57
Estimated Revenue		\$1,817,000	\$1,924,000	\$2,009,000	\$2,097,000
 Revenue Change		\$0	\$107,000	\$192,000	\$280,000
Residential Change		\$12	\$19	\$25	\$31

## Revenue Scenarios, EMS Assessment

Property Category	Current FY 2024	Revenue Neutral FY 2025	5% Increase	10% Increase	15% Increase
Residential	\$80	\$100	\$103	\$107	\$111
Hotel/Motel/RV	\$3	\$3	\$4	\$5	\$6
Commercial/Institutional	\$76	\$29	\$30	\$31	\$32
Industrial/Warehouse	\$6	\$1	\$2	\$3	\$4
<b>Estimated Revenue</b>		<b>\$1,061,000</b>	<b>\$1,139,000</b>	<b>\$1,188,000</b>	<b>\$1,237,000</b>
	<b>Revenue Change</b>	<b>\$0</b>	<b>\$78,000</b>	<b>\$127,000</b>	<b>\$176,000</b>
 Residential Change		\$20	\$23	\$27	\$31

# Fire Assessment Results FY 2025, Full Cost Recovery






Property Category	FY 2025 Full Cost Recovery Assessment	FY 2024 Assessment	Annual \$ Change
 Residential	\$155.00	\$114.00	\$41.00
 Hotel / Motel / RV	\$8.00	\$11.00	-\$3.00
 Commercial / Institutional*	\$291.00	\$143.00	\$148.00
 Industrial / Warehouse*	\$32.00	\$83.00	-\$51.00
 Vacant	\$61.00	\$36.00	\$25.00

**20.5% More Revenue**

**Fire Estimated Revenue**

**\$ 2,172,000**

# EMS Assessment Results FY 2025, Full Cost Recovery

Property Category	FY 2025 Full Cost Recovery Assessment	FY 2024 Assessment	Annual \$ Change
 Residential	\$180.00	\$80.00	\$100.00
 Hotel / Motel / RV	\$5.00	\$3.00	\$2.00
 Commercial / Institutional*	\$51.00	\$76.00	-\$25.00
 Industrial / Warehouse*	\$2.00	\$6.00	-\$4.00
 Vacant	N/A	N/A	N/A

**82% More Revenue**

**EMS Estimated Revenue**

**\$ 1,879,000**

\*One (1) Equivalent Building Unit (EBU) shown for buildings with square footage 1,999 or less.

# Fire & EMS Assessment

Set Max for TRIM

Revenue Neutral	\$0 additional
5% increase Assessments	\$183,000
10% increase Assessments	\$341,000
15% increase Assessments	\$479,000
Full Cost Recovery	\$1,223,000

# Lighting Districts and Solid Waste Assessment

Set Max for TRIM

## **LIGHTING DISTRICTS**

<b><u>NAME</u></b>	<b><u>RATE</u></b>
GOLDEN MELODY	\$55.00 Per Lot
HARLEM HEIGHTS	\$15.00 Per Lot
KING'S CROSSING	\$28.00 Per Lot
LAKE SUZY	\$44.00 Per Lot
OGDEN ACRES	\$36.00 Per Parcel
PEACE RIVER	\$20.00 Per Parcel
SPRING LAKE	\$25.00 Per Lot
SUNNY BREEZE	\$43.49 Per Lot

## **SOLID WASTE LANDFILL ASSESSMENT**

<b><u>PROPERTY USE:</u></b>	<b><u>RATE</u></b>
BUSINESS	\$91.00 Each
RESIDENTIAL	\$45.50 Each
CONDOMINIUMS	\$45.50 Each

# Curbside Collection

Set Max for TRIM

## 6% Rate Increase Request

Current Rate	\$228.13
Disposal Fee:	\$42.00
Request:	6%

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Collection/Hauling	\$186.13
Rate Adjustment	\$11.17
Revised Collection/Hauling Rate	\$197.30
Disposal	\$42.00
NEW REQUESTED RATE:	\$239.30



# Max Rates for TRIM

General Operating	7.6153	Flat		
LE MSTU	2.4399	2.6510	(No use of Contingency Reserve)	
Lighting Districts:				
Golden Melody	\$ 55.00			
Harlem Heights	\$ 15.00			
King's Crossing	\$ 28.00			
Lake Suzy	\$ 44.00			
Ogden Acres	\$ 36.00			
Peace River	\$ 20.00			
Spring Lake	\$ 25.00			
Sunny Breeze	\$ 43.49			
Solid Waste Landfill:				
Business	\$ 91.00			
Residential	\$ 45.50			
Condominiums	\$ 45.50			
Curbside Collection	\$228.13	(Current)	(Requested)	\$239.30