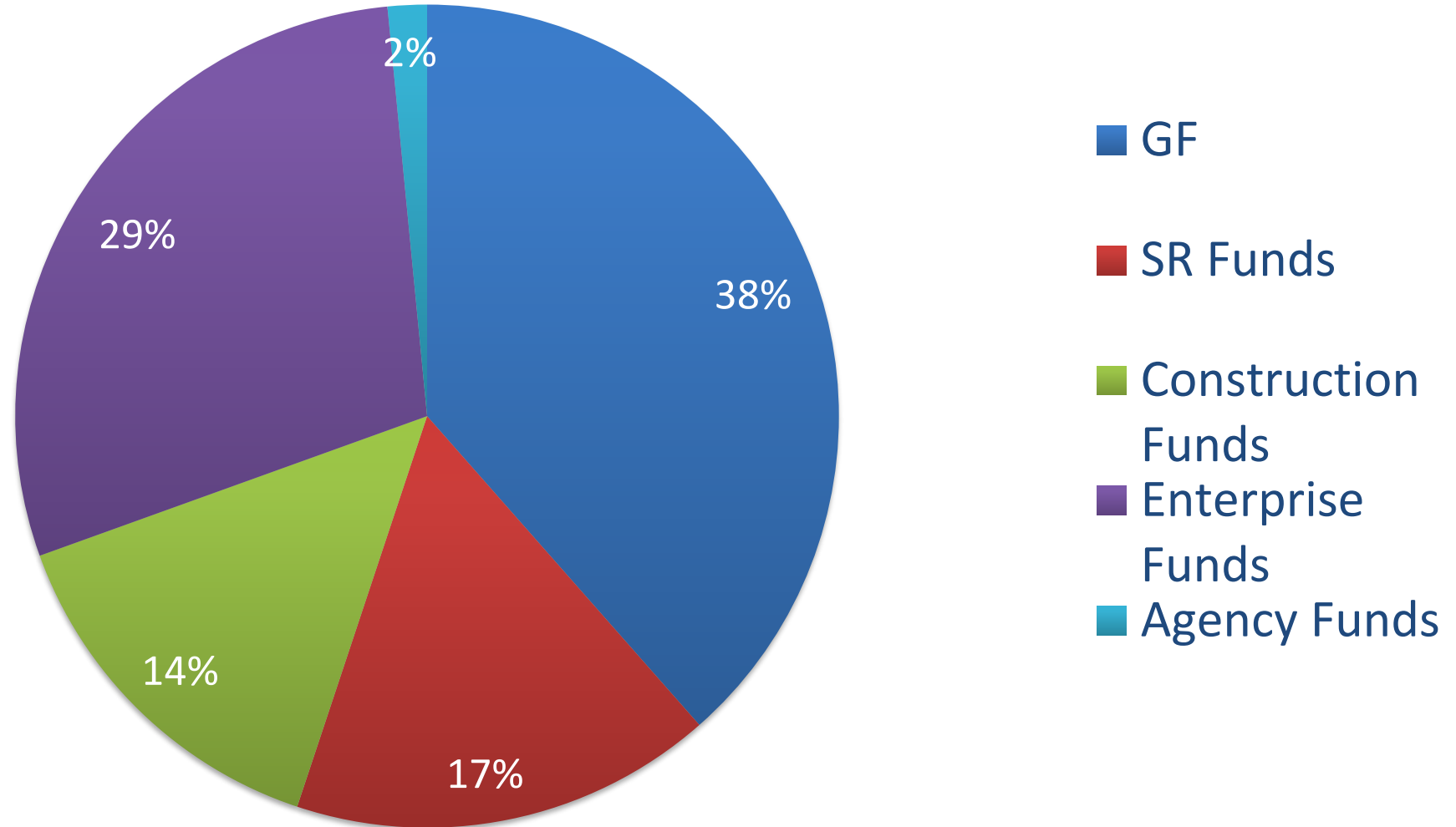


2025/2026
BUDGET
WORKSHOP 1
JULY 8, 2025
GENERAL FUND

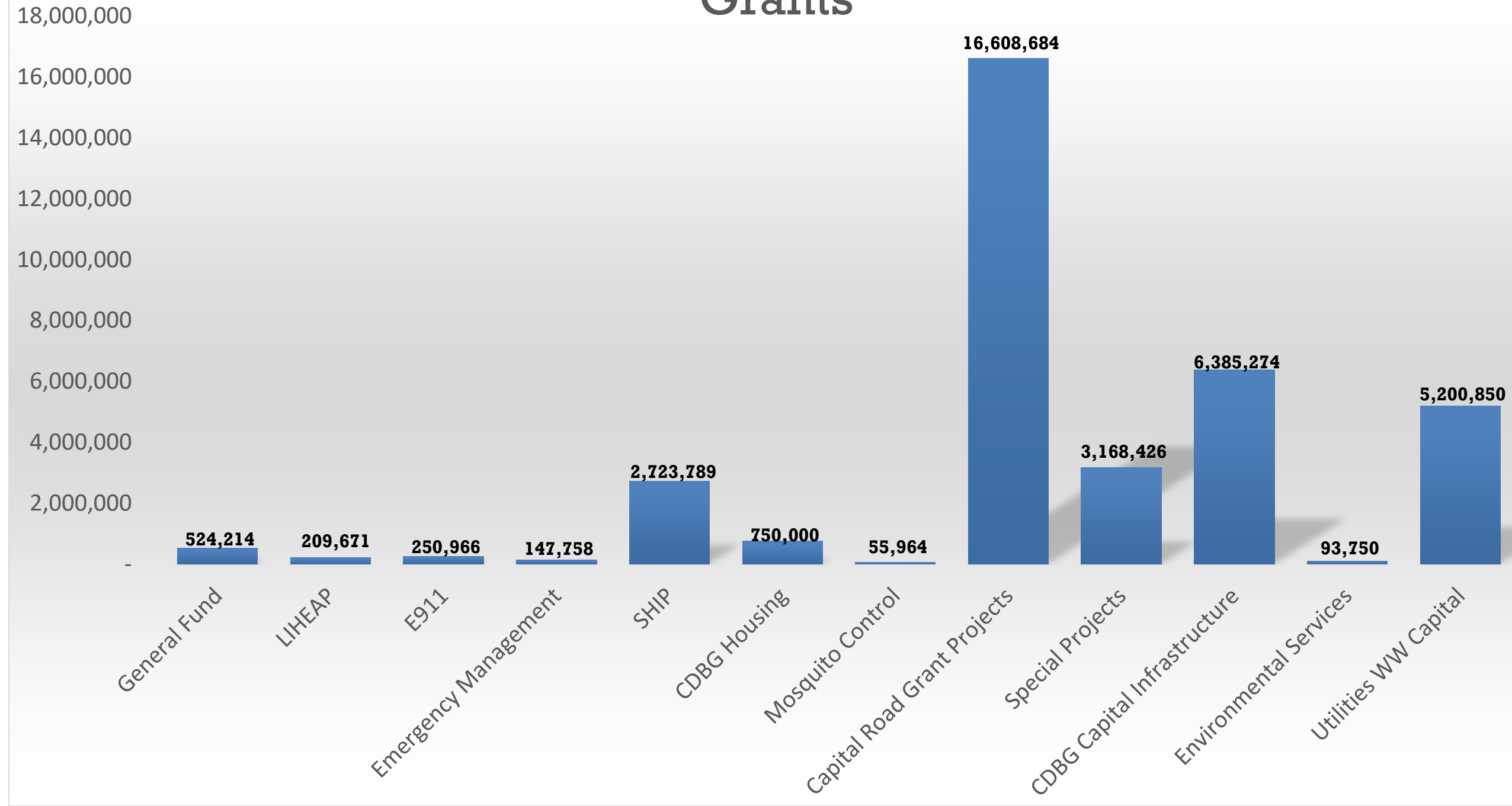
Desoto County Board of County Commissioners

FY 25-26 Countywide Budget \$181,891,427

\$36,119,346 in Grant Funding



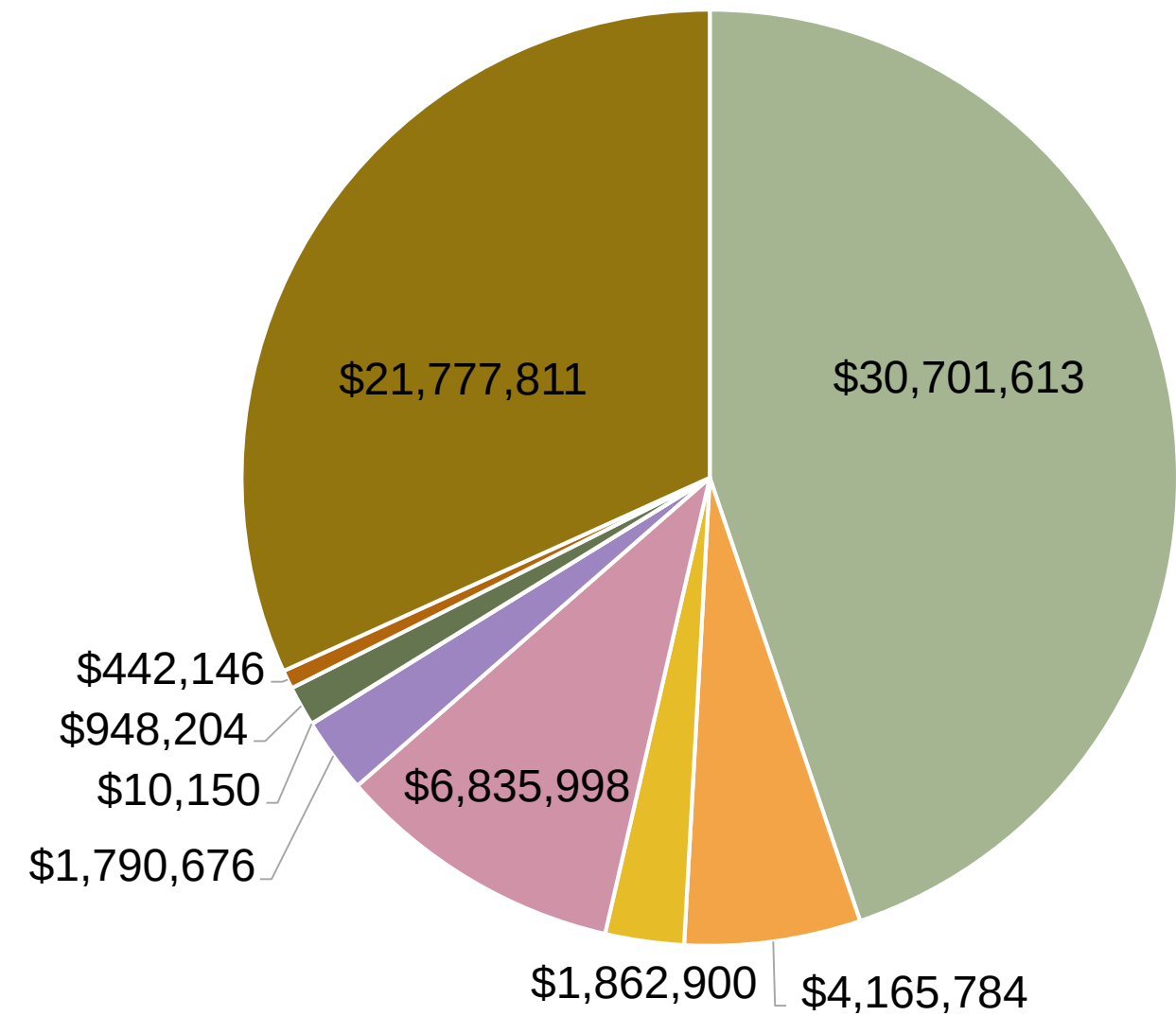
Grants



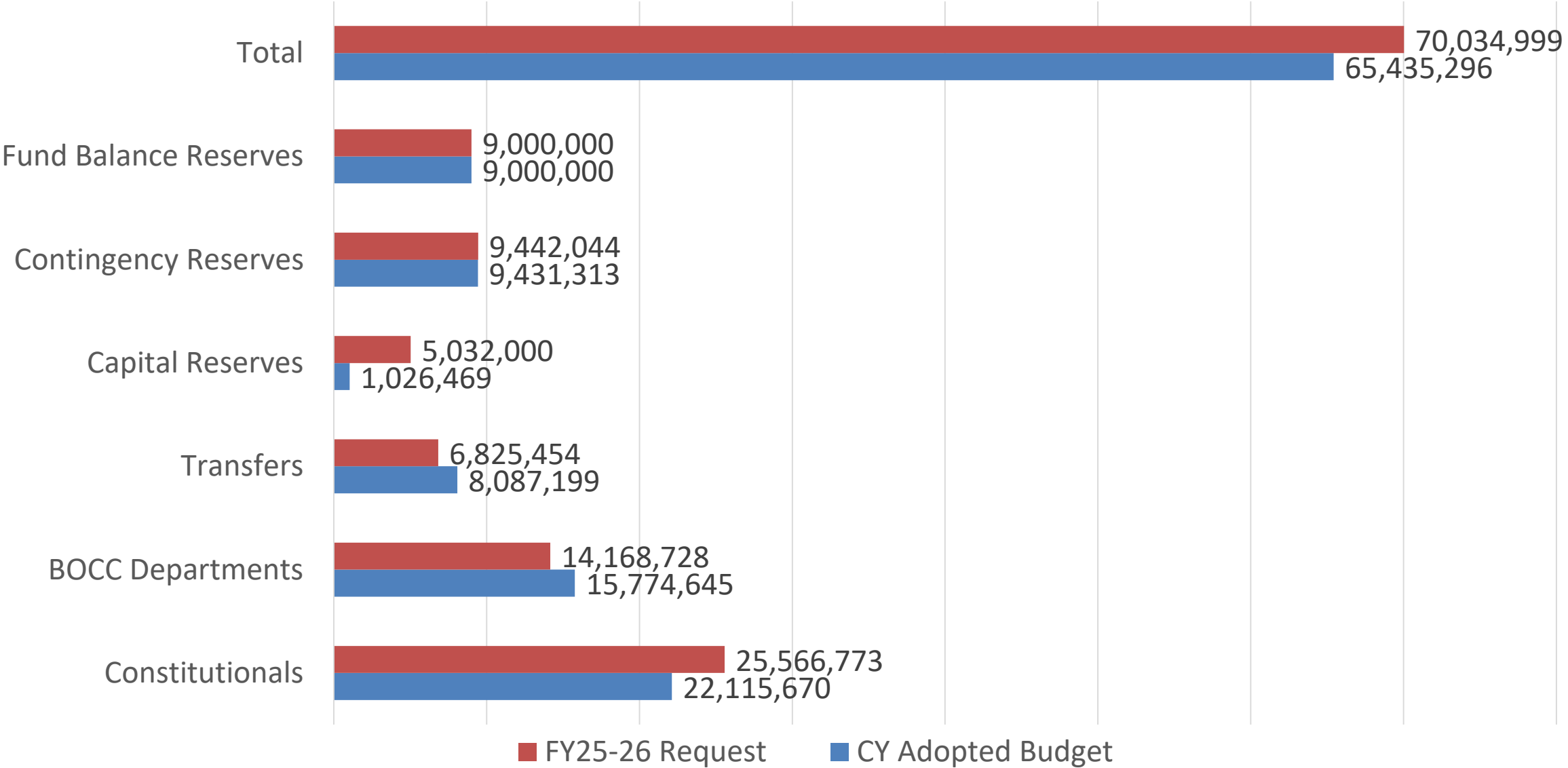
GF Revenue Estimates

\$68,535,282

- AD VALOREM & LAW MSTU
- SMALL CTY & COMMUNICATIONS TAX
- LICENSES & PERMITS
- INTERGOVERNMENTAL REVENUE
- CHARGES FOR SERVICES
- FINES & FORFEITURES
- MISCELLANEOUS REVENUES
- TRANSFERS FROM OTHER DEPTS.
- FUND BALANCE ESTIMATE LESS 4%



General Fund Comparison Adopted Budget to FY25-26 Request



DESOTO COUNTY 2025/26 PROPOSED BUDGET							
GENERAL FUND EXPENDITURES SUMMARY							
Account	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 BUDGET	2025/26 BUDGET	% Increase or Decrease	\$ Increase or Decrease
CONSTITUTIONAL OFFICES							
PROPERTY APPRAISER	1,192,702	1,355,566	1,443,245	1,626,062	1,614,903	-0.69%	(11,159)
TAX COLLECTOR	699,803	744,701	794,052	886,594	847,880	-4.37%	(38,714)
CLERK OF COURTS	64,237	84,078	140,678	169,309	211,943	25.18%	42,634
SUPERVISOR OF ELECTIONS	453,062	471,679	521,372	583,372	640,141	9.73%	56,769
SHERIFF	14,446,289	15,649,344	17,316,909	19,059,474	22,251,906	16.75%	3,192,432
TOTAL CONSTITUTIONALS	16,856,094	18,305,368	20,216,256	22,324,811	25,566,773	14.52%	3,241,962
BCC DEPARTMENTS							
BCC ADMINISTRATION	962,918	1,086,082	1,125,064	1,584,381	1,398,636	-11.72%	(185,745)
ECONOMIC DEVELOPMENT	104,988	100,521	148,365	151,020	154,961	2.61%	3,941
FACILITIES ELECTRIC	266,126	283,141	265,606	345,535	364,835	5.59%	19,300
FACILITIES MAINTENANCE	560,277	609,550	604,945	743,865	720,573	-3.13%	(23,292)
COURT HOUSE FACILITY	647,850	186,180	1,728,033	1,867,673	179,561	-90.39%	(1,688,112)
DEVELOPMENT DEPARTMENT	372,387	366,142	623,327	789,302	715,623	-9.33%	(73,679)
INFORMATION TECHNOLOGY	391,150	406,152	405,814	539,052	547,808	1.62%	8,756
CODE ENFORCEMENT	174,131	195,751	280,786	404,529	438,913	8.50%	34,384
ANIMAL CONTROL	308,029	383,042	429,710	528,398	579,463	9.66%	51,065
SOCIAL SERVICES	227,723	260,271	282,529	435,941	442,224	1.44%	6,283
COUNTY EXTENSION OFFICE	126,370	164,422	218,134	240,075	277,938	15.77%	37,863
COUNTY LIBRARY	243,806	373,943	346,585	506,531	490,236	-3.22%	(16,295)
PROBATION DEPARTMENT	198,767	191,403	169,855	242,137	244,271	0.88%	2,134
PARKS DEPARTMENT	610,031	845,879	1,059,262	975,669	1,012,436	3.77%	36,767
TURNER CENTER	392,553	649,442	723,671	834,118	929,345	11.42%	95,227
LEGAL SERVICES	305,782	309,367	346,841	412,089	331,500	-19.56%	(80,589)
ADMINISTRATIVE SERVICES	793,509	888,009	972,777	1,065,969	1,061,296	-0.44%	(4,673)
HUMAN RESOURCES	132,233	148,580	178,125	204,288	330,556	61.81%	126,268
VETERANS SERVICES	19,321	23,416	24,146	31,695	32,553	2.71%	858
NON-DEPARTMENTAL	3,650,771	2,864,373	3,491,928	4,365,820	3,916,000	-10.30%	(449,820)
TRANSFERS	6,235,491	7,669,176	11,107,946	8,239,628	6,825,454	-17.16%	(1,414,174)
BROWNVILLE PARK CAP RES				26,469	32,000	20.90%	5,531
KINGS HWY CAPITAL RES				3,035,943	5,000,000	100.00%	1,964,057
CONTINGENCY				9,413,044	9,442,044	0.31%	29,000
FUND BALANCE RESERVES				9,000,000	9,000,000	0.00%	-
TOTAL BCC DEPARTMENTS	16,724,213	18,004,842	24,533,449	45,983,172	44,468,226	-3.29%	(1,514,945)
TOTAL GENERAL FUND	33,580,307	36,310,210	44,749,705	68,307,982	70,034,999	2.53%	1,727,017
	19,857,010	25,425,396	24,214,925	0	(1,499,717)		
AD VALOREM MILLAGE RATE 7.6153							
LAW ENFORCEMENT MILLAGE RATE 2.9406							

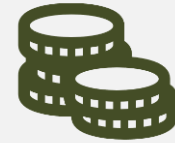
General Fund Deficit

Assumes Increase in LE
MSTU to maximum millage
TRIM Calculation



Expenses

\$ 70,034,999



Revenues

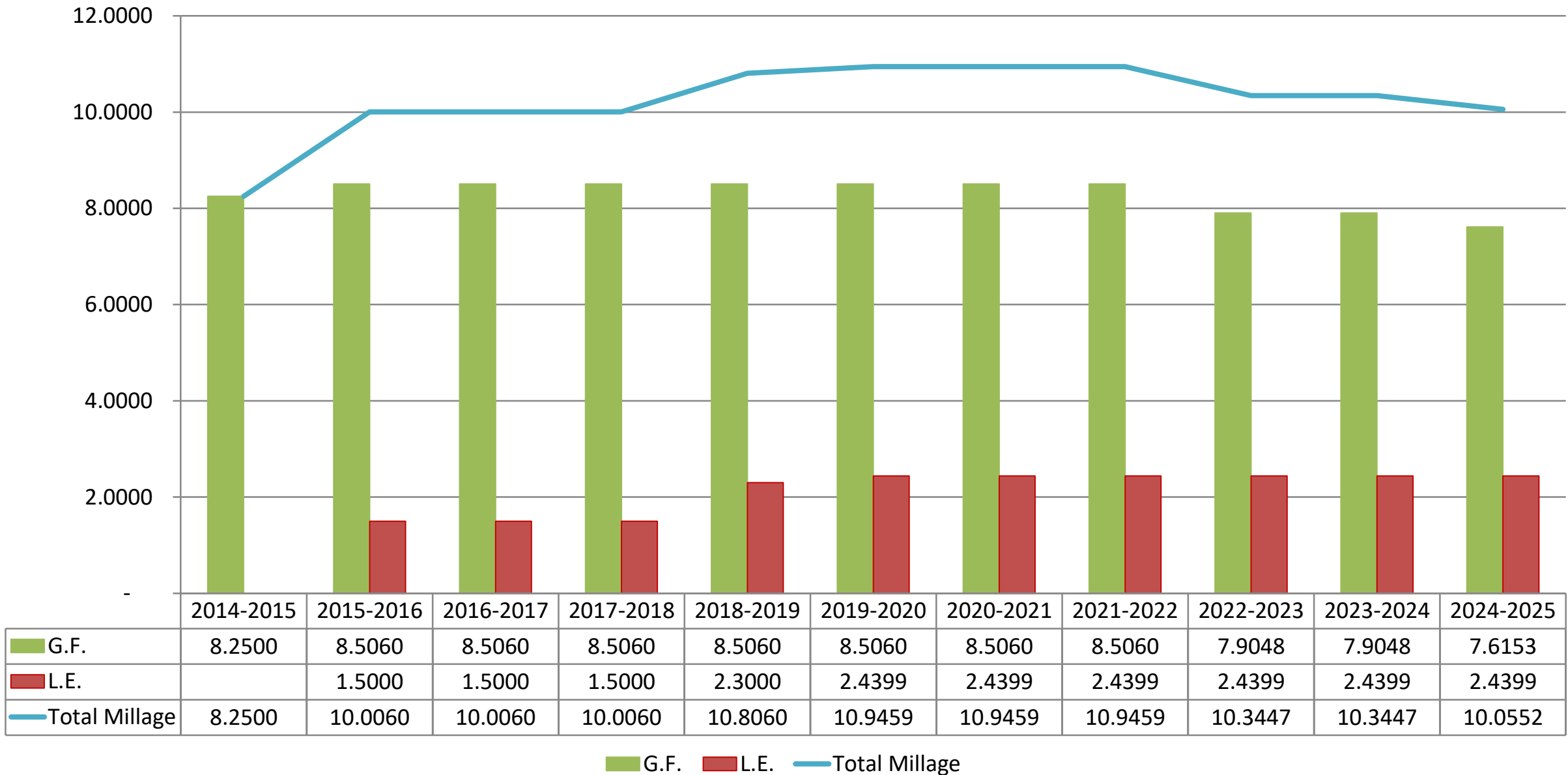
\$ 68,535,282



Deficit

\$(1,499,717)

Millage History



General Operating and Law Enforcement MSTU

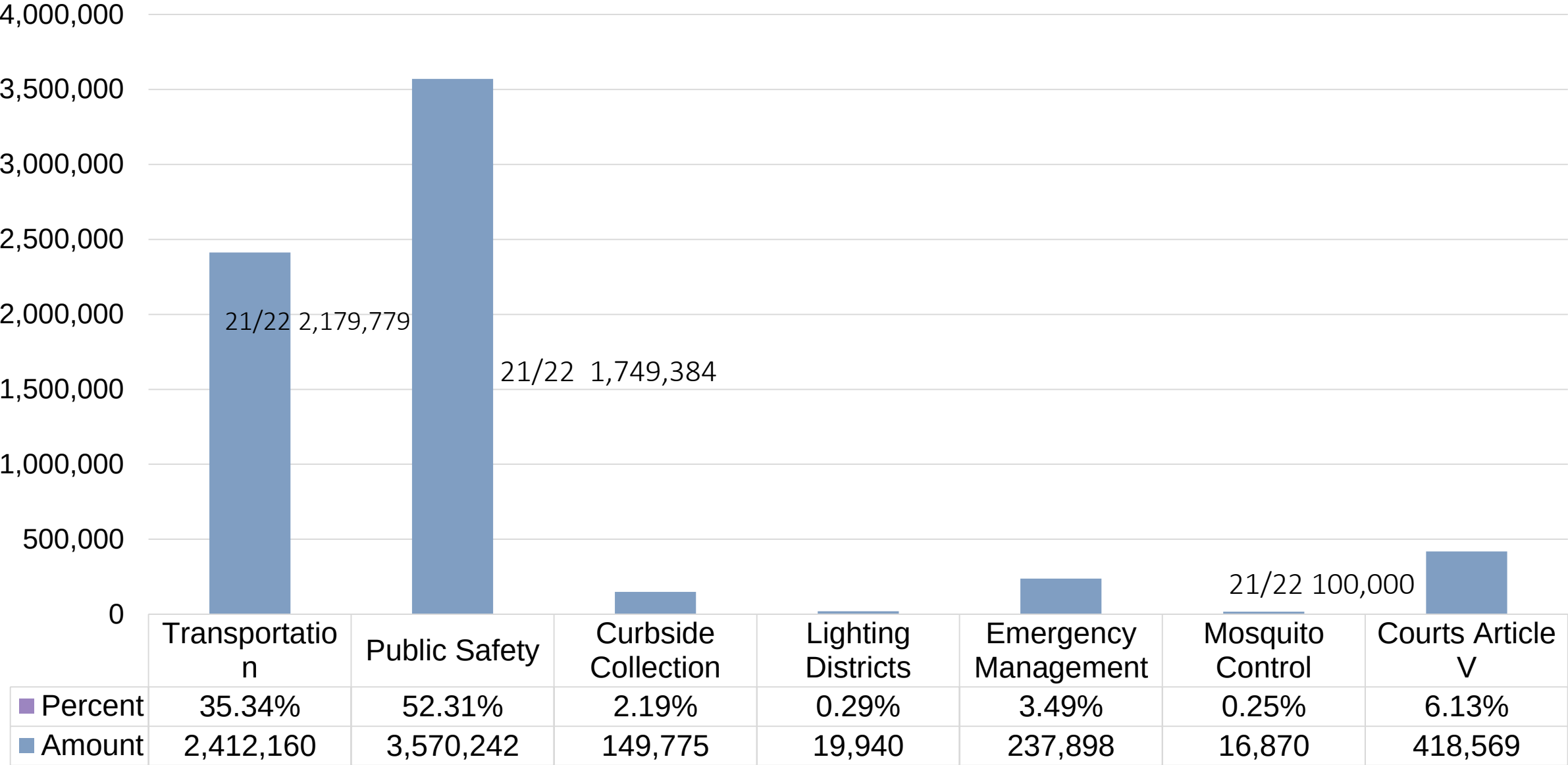
July 1 Values Estimate; Increase from 2024/2025 **amended** budget.

General Operating	3.52%	\$ 713,356
Law Enforcement MSTU	2.90%	\$ 166,626

Rolled-Back Rate

Ad Valorem	7.3879	(\$ 626,587)
LE MSTU	2.3868	(\$ 152,742)
Revenue Reduction		(\$ 779,329)

General Fund Transfer Allocation \$6,825,454



Reserves

Contingency	\$ 9,442,044
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Fund Balance	\$ 9,000,000
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Total	\$18,442,044
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- | | |
|------------------------------------|--------------|
| ➤ Annual Expenses Less Reserves | \$46,560,955 |
| ➤ Average Month Expenses | \$3,880,080 |
| ➤ Combined Unrestricted Reserves = | 4.7 mo. |

Department	Description	Request	Revised
Admin Srvs	Credenza/Table	3,000 3,000	0
Animal Control	Adoption Building Truck Replacement	265,500 55,000 320,500	55,000
Code Enf.	½ Ton Truck Reduced to Ford Escape	50,000 31,000 81,000	31,000
Extension	SUV	31,000 31,000	31,000
Library	Replace Circulation Desk	77,000 77,000	0

Department	Description	Request		Revised
IT	AI Capable Laptops Server Software	6,000 60,000	66,000	60,000
Parks	Brewer Park Playground 60” Mower Replacement Utility Cart Replacement	122,000 13,000 18,500	153,500	122,000
Turner Center	Bleacher Automation Ag Barns Cap. Maint/Repairs	*45,000 180,000	225,000	0
Road & Bridge	(2) 1 Dump truck F250 Utility Truck F250 4x4 Crew Drum Roller	207,884 207,884 67,242 116,810 68,211	668,031	207,884 67,242 116,810 68,211 460,187

Department	Description	Request	Revised
Public Safety	Pole Barn-Station 2	22,000	
	Fire Inspector vehicle Repl.	35,000	
	Battalion Truck w Light Kit	55,000	
	Ladder Truck Refurb (Boca)	500,000	
	Rescue Replacement (200k CF)	350,000	500,000
	Special Events Vehicle	24,000	
	Power Load for Stretcher	42,000	42,000
	Small Rescue Boat	55,000	55,000
	Stretcher Replacements	40,000	40,000
	(10) Modems	12,286	12,286
		1,135,861	609,861
Emergency Management	(5) Satellite Phones	19,802	
		19,802	19,802
Courts Admin	Court Room Equip	45,000	
	AV & Audio Equip	35,000	
		99,802	99,802

TOTAL GF CAPITAL IMPACT		3,117,694	1,730,810
			(1,305,810)

Excludes:

Engineering/Co Inf.	Annual Paving	1.5M
	Annual Striping	60,000
	Bridge Repairs	150,000
	Herbicide	100,000
	RR Crossing Repairs	*450,000
		2,260,000

Notables:

CR 769 Expansion	\$2,000,000
S/O Request	\$3,337,878
Removes Impact Fee Study	\$(150K)
2% Cola (Excluding S/O)	\$315,772
FRS Impact	\$251,664
Health Insurance	Flat Renewal
Medicaid Cost Share	\$105,723
Property & Casualty	(Unknown/TBD)
Net New GF Positions: Add HR Admin / Remove Sr. Planner Add PT Kennel Tech (Combined Savings \$19,305)	.5 (1 PT)

Sheriff's Budget Request
3,025,279

	2024/25 ADOPTED	2024/25 AMENDED	2025/26 REQUEST
COMMUNICATIONS	1,685,720	1,685,720	1,820,809
LAW ENFORCEMENT	9,313,052	9,436,418	11,407,145
SUPPLEMENTAL	1,023,109	1,045,189	1,335,708
CORRECTIONS	6,130,500	6,130,500	6,872,454
COURTS SECURITY	704,188	704,188	756,015
E911	57,459	57,459	59,775
TOTAL BUDGET	18,914,028	19,059,474	22,251,906
LESS: SUPPLEMENT	-1,023,109	-1,045,189	-1,335,708
BOARD FUNDED	17,890,919	18,014,285	20,916,198

- 1) Flat Millage – Deficit (\$2,663,246) Ad Valorem 8.624 Mills \$2,668,237
- 2) Fire & EMS – Revenue Neutral to Full Cost Recovery \$1,223,000
- 3) Full Recovery & Law Enforcement Maximum Millage 2.9406 \$2,386,528
- 4) Full Recovery & Ad Valorem 8.165 Mills Law Enf. Mills 2.4399 \$2,677,080
- 4) Maintain Current Millages/Cut additional Expenses

Alternatives

current budget draft assumes increase to LE Taxing Unit 2.9406

Cut Expenses

Cuts need to be recurring to sustain increases

Full Recovery PSD Assessments

Generates 1,223,000 (Reduces GF Transfer)

10% increase PSD Assessments

Generates 341,000

15% increase PSD Assessments

Generates 479,000

General Operating Millage 1/10th

Generates 275,545 in revenue

LE MSTU Millage 1/10th

Generates 242,545 in revenue

Deficit with flat Millages/No change to LE MSTU

(2,663,246) = 1.009 Mills in General Operating

General Operating & Law Enforcement Millage Options

❖ Ad Valorem

		Generated Revenue	Increased Revenue
Current Rate	7.6143	\$ 20,983,513	
Alternative Rates	8.0000	\$ 22,043,531	\$ 1,060,018
	8.1000	\$ 22,319,076	\$ 1,335,563
	8.2000	\$ 23,421,252	\$ 2,437,739

❖ Law Enforcement MSTU

Current Rate	2.4399	\$ 5,906,091	
Alternative Rates	2.6000	\$ 6,293,634	\$ 387,543
	2.7000	\$ 6,535,696	\$ 629,605
	<u>2.9406</u>	\$ 7,118,099	<u>\$ 1,212,008</u>

Board Discussion & Direction