



DeSoto County

Board of County Commissioners

Meeting Agenda

Tuesday, July 22, 2025

1:00 PM

Budget Workshop II

CALL TO ORDER

ROLL CALL

PRESENTATION

Discussion of the 2025-2026 Budget

PowerPoint Presentation on the 2025-2026 Budget

Attachments: [M Rev. Budget Workshop 2 \(07-22-2025\) REV3 7-21-2025 MH](#)
[Final Rev1](#)

BOARD MEMBER COMMENTS

ADJOURNMENT

SUPPLEMENTAL BOARD DOCUMENTS

NOTE: For quasi-judicial matters, any party desiring a verbatim record of the proceeding of this hearing for the purpose of an appeal is advised to make private arrangements for the production of a record and anyone wishing to present documents or other written evidence to the Board must provide eight (8) copies of the written material . If special accommodations are required in accordance with the Americans with Disabilities Act, individuals should contact the County Administrator's Office by calling 863-993-4800 at least 48 hours prior to the hearing.



DeSoto County

7/22/2025

Item #:

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☒ Regular Business 1:00 pm
☐ Public Hearing Presentation

DEPARTMENT: Administration
SUBMITTED BY: Sylvia Altman
PRESENTED BY: Brian Wagner, Budget Coordinator

TITLE & DESCRIPTION:

PowerPoint Presentation on the 2025-2026 Budget



Desoto County Board of County Commissioners

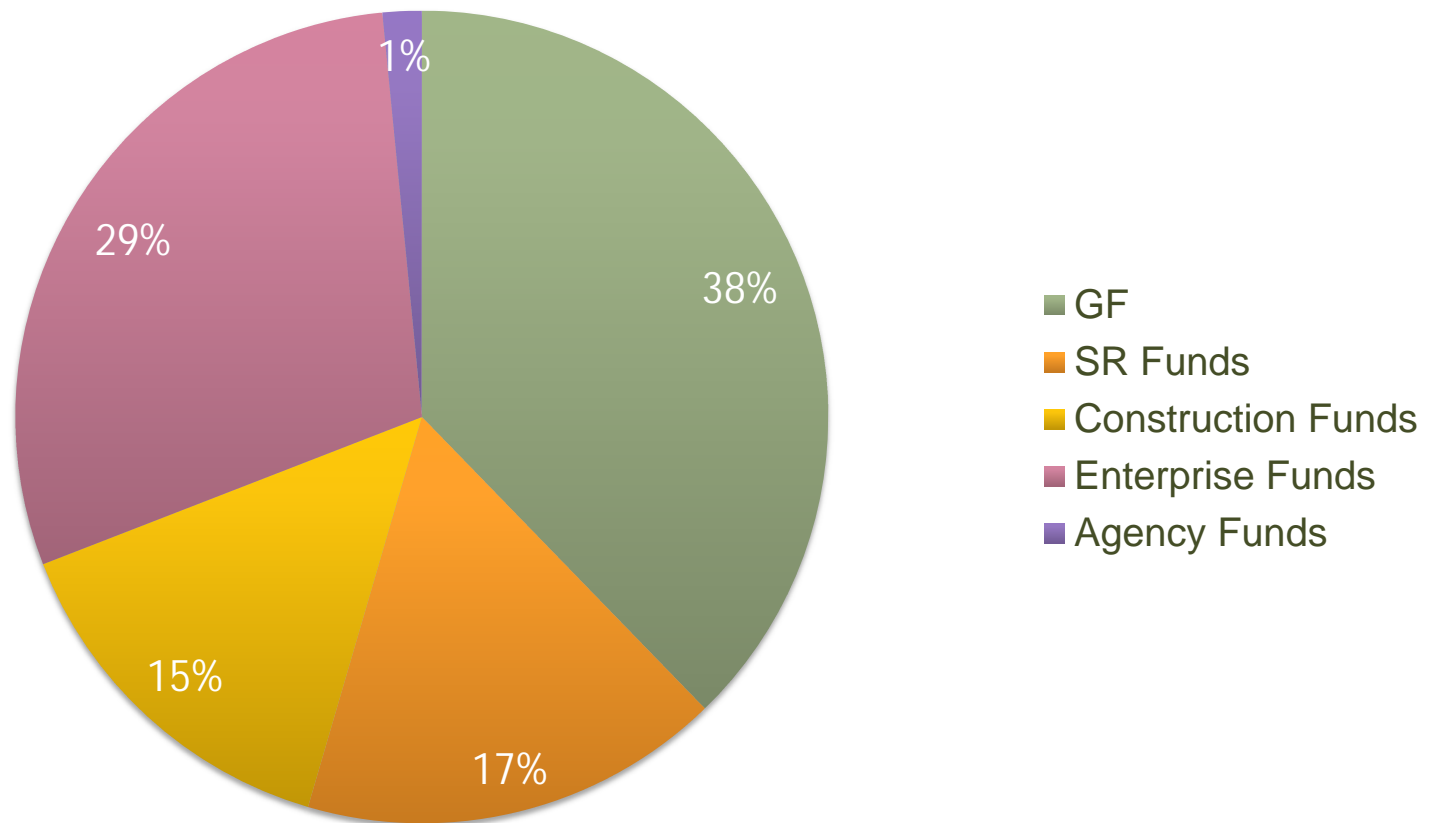
Budget Workshop 2

July 22, 2025

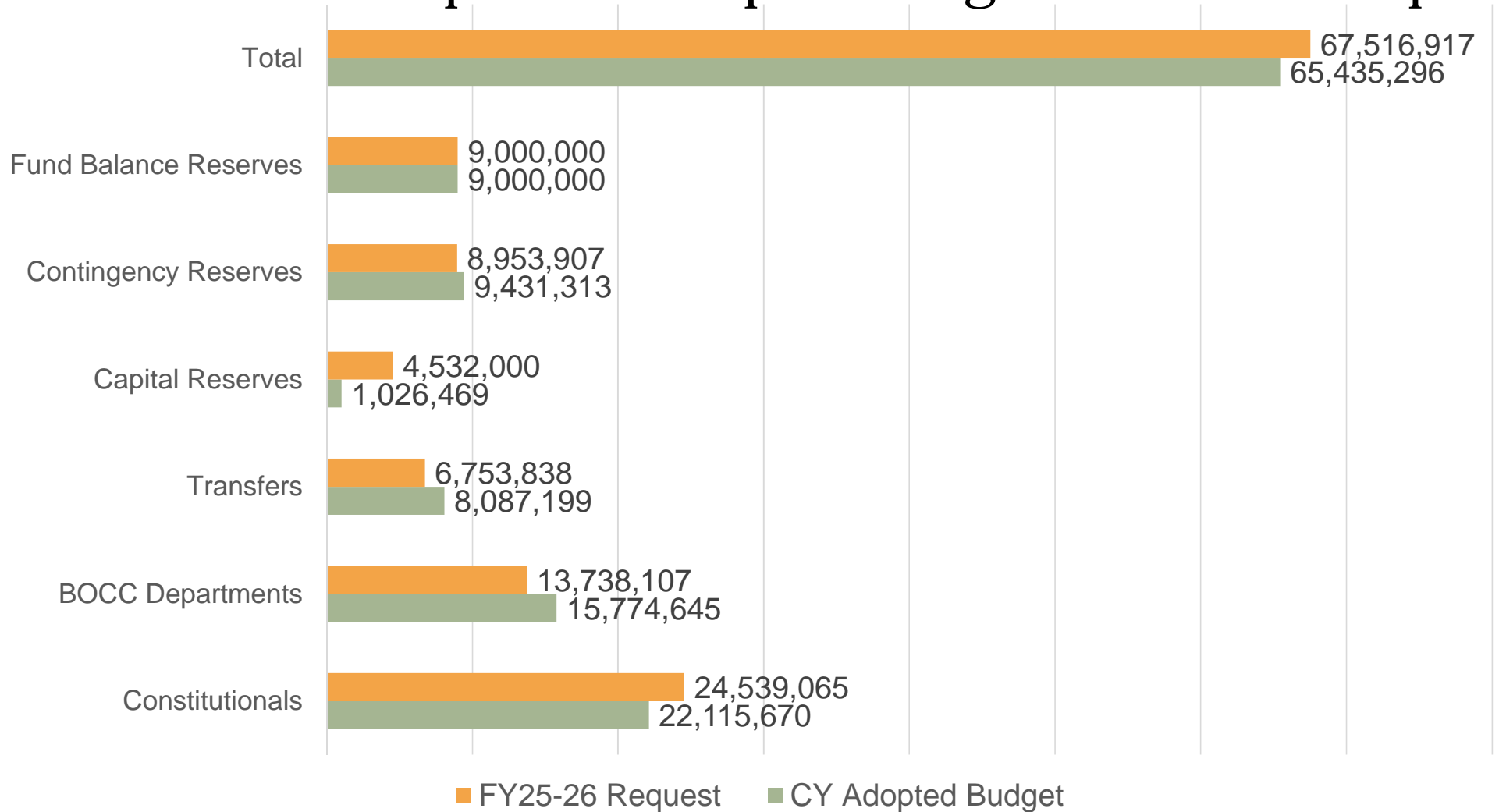


FY25-26 Countywide Budget \$179,307,729

\$36,119,346 in Grant Funding

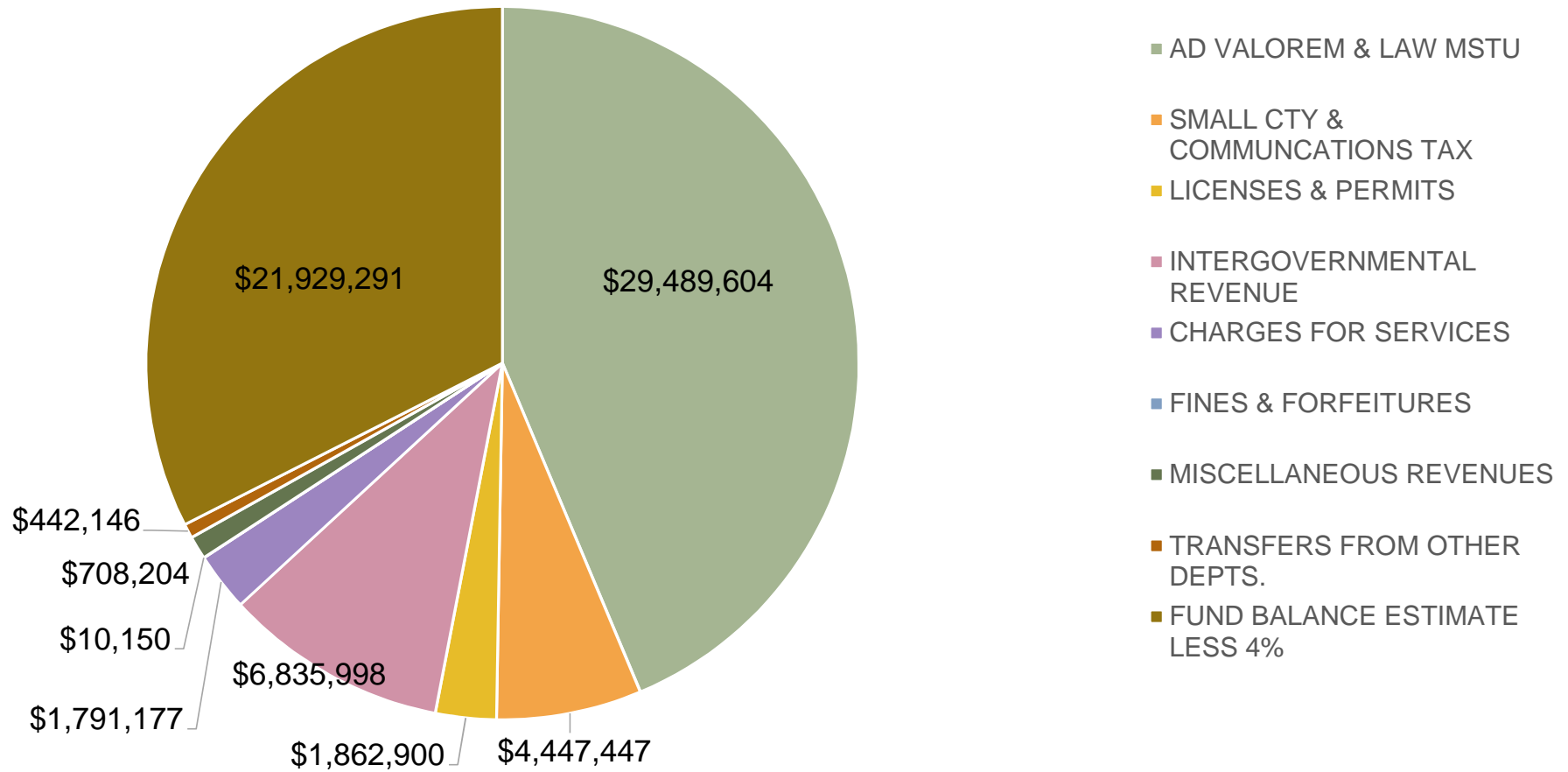


General Fund Comparison Adopted Budget to FY25-26 Request



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

	2024/25 ADOPTED BUDGET	2024/25 AMENDED BUDGET	2025/26 REQUESTED BUDGET
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
TOTAL	169,309	169,309	211,943

Property Appraiser Budget Request

	2024/25 ADOPTED BUDGET	2024/25 AMENDED BUDGET	2025/26 REQUESTED BUDGET
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
TOTAL	1,618,226	1,626,062	1,613,816

Tax Collector Budget Request

	2024/25 ADOPTED BUDGET	2024/25 AMENDED BUDGET	2025/26 REQUESTED BUDGET
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
TOTAL	887,428	886,594	846,082

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
TOTAL	526,679	583,372	640,141

Sheriff's Budget Revision

\$ 1,999,955

	2024/25 ADOPTED	2024/25 AMENDED	2025/26 REQUEST
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:

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
<div>  <div> Revenue Change </div> </div>		\$0	\$107,000	\$192,000	\$280,000
<div>  <div> Residential Change </div> </div>		\$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
Estimated Revenue		\$1,061,000	\$1,139,000	\$1,188,000	\$1,237,000
	Revenue Change	\$0	\$78,000	\$127,000	\$176,000
 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
EMS Estimated Revenue		\$ 1,879,000	

82% More Revenue

*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

<u>NAME</u>	<u>RATE</u>
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

<u>PROPERTY USE:</u>	<u>RATE</u>
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%

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