

DeSoto County

Law Enforcement MSTU Update





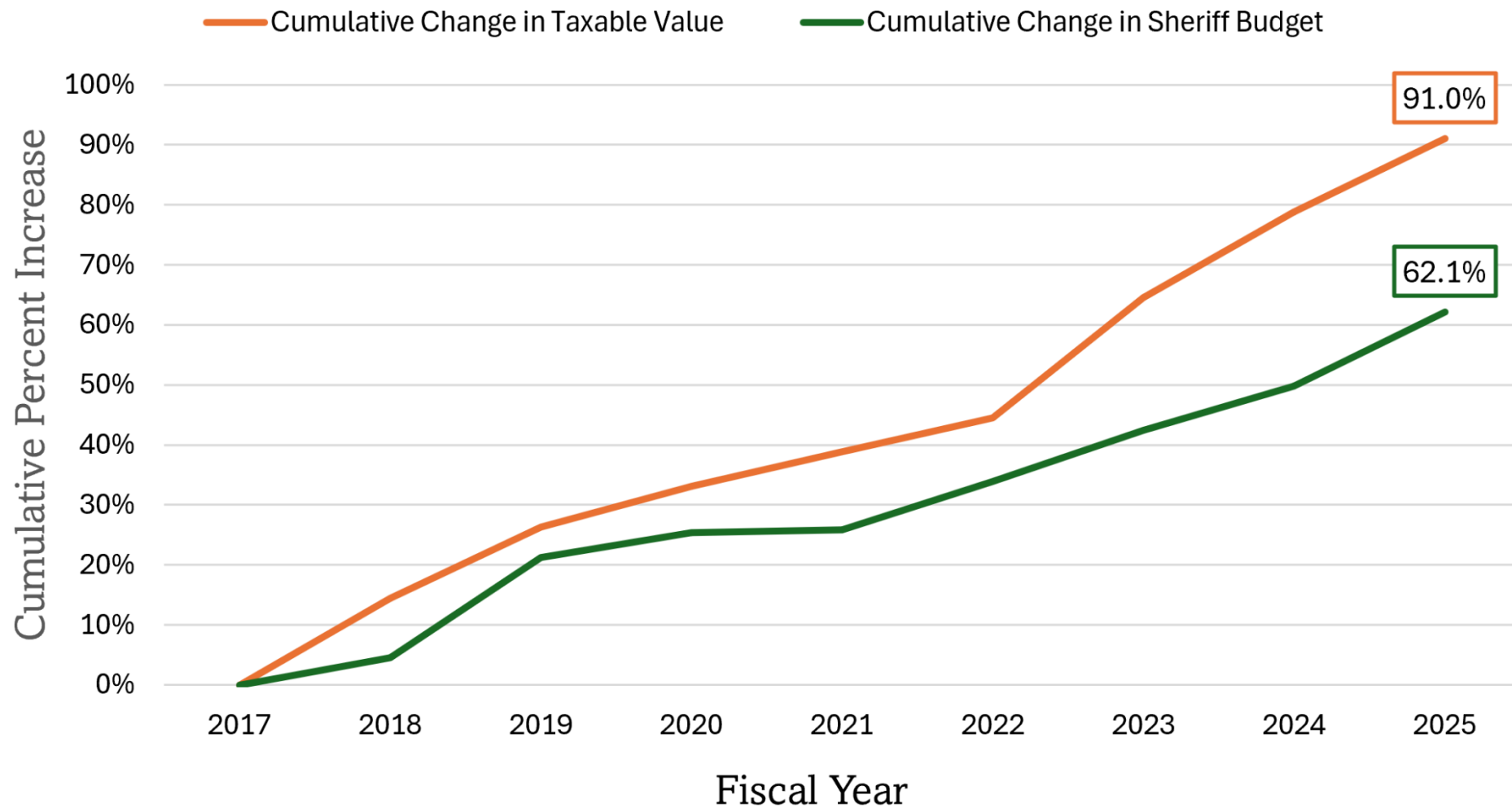
Agenda

1. Background
2. Methodology
3. Results
4. Benchmarking



Background

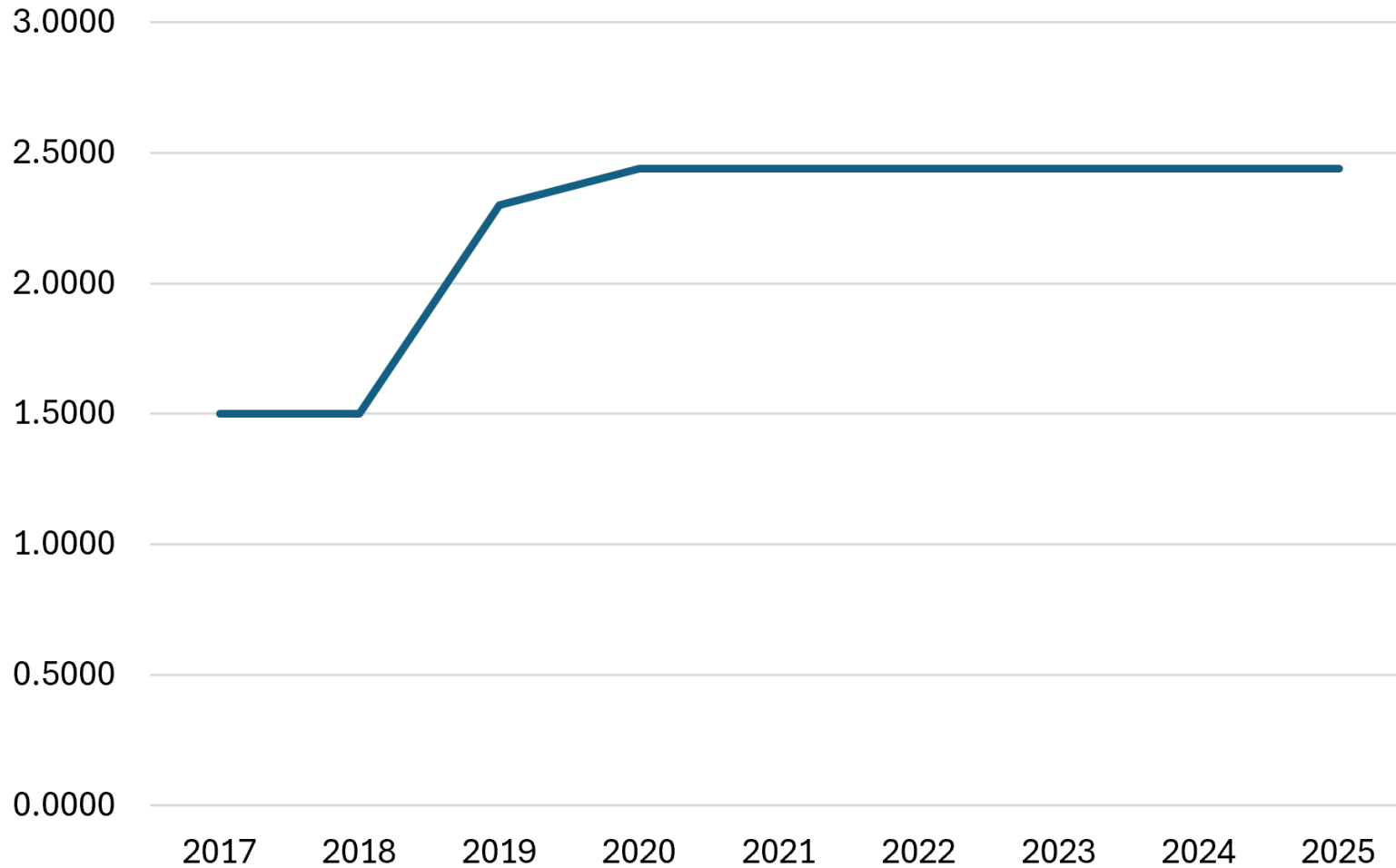
Cumulative Change in TV vs Sheriff Budget (Relative to 2017)





Background

Law Enforcement MSTU Millage Rate



DeSoto County has **not increased** the Law Enforcement MSTU Millage Rate in **five years.**



Methodology



Calculate total
eligible FY 26
budget

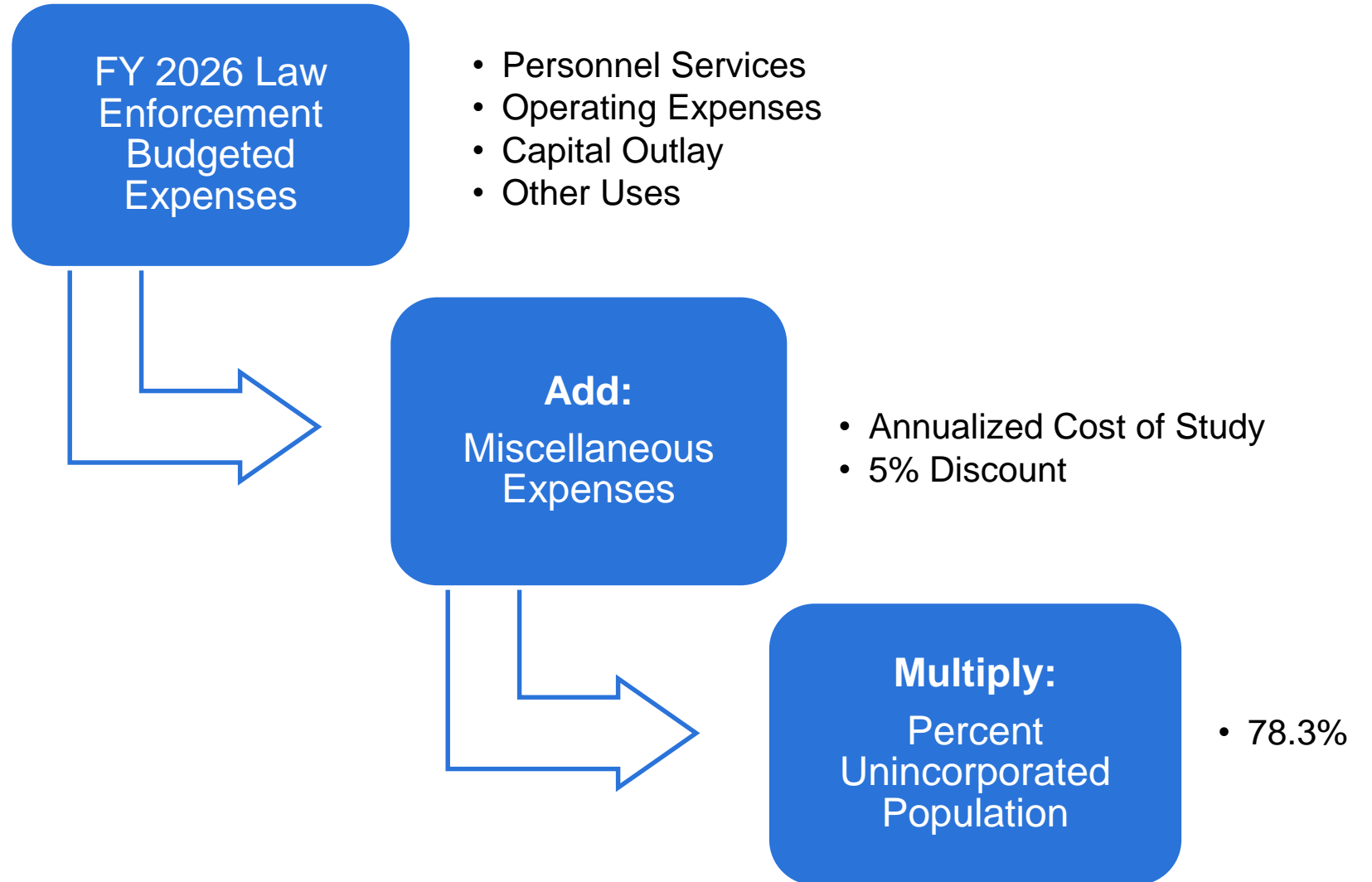


Divide total
eligible budget
by total
Taxable Value



1

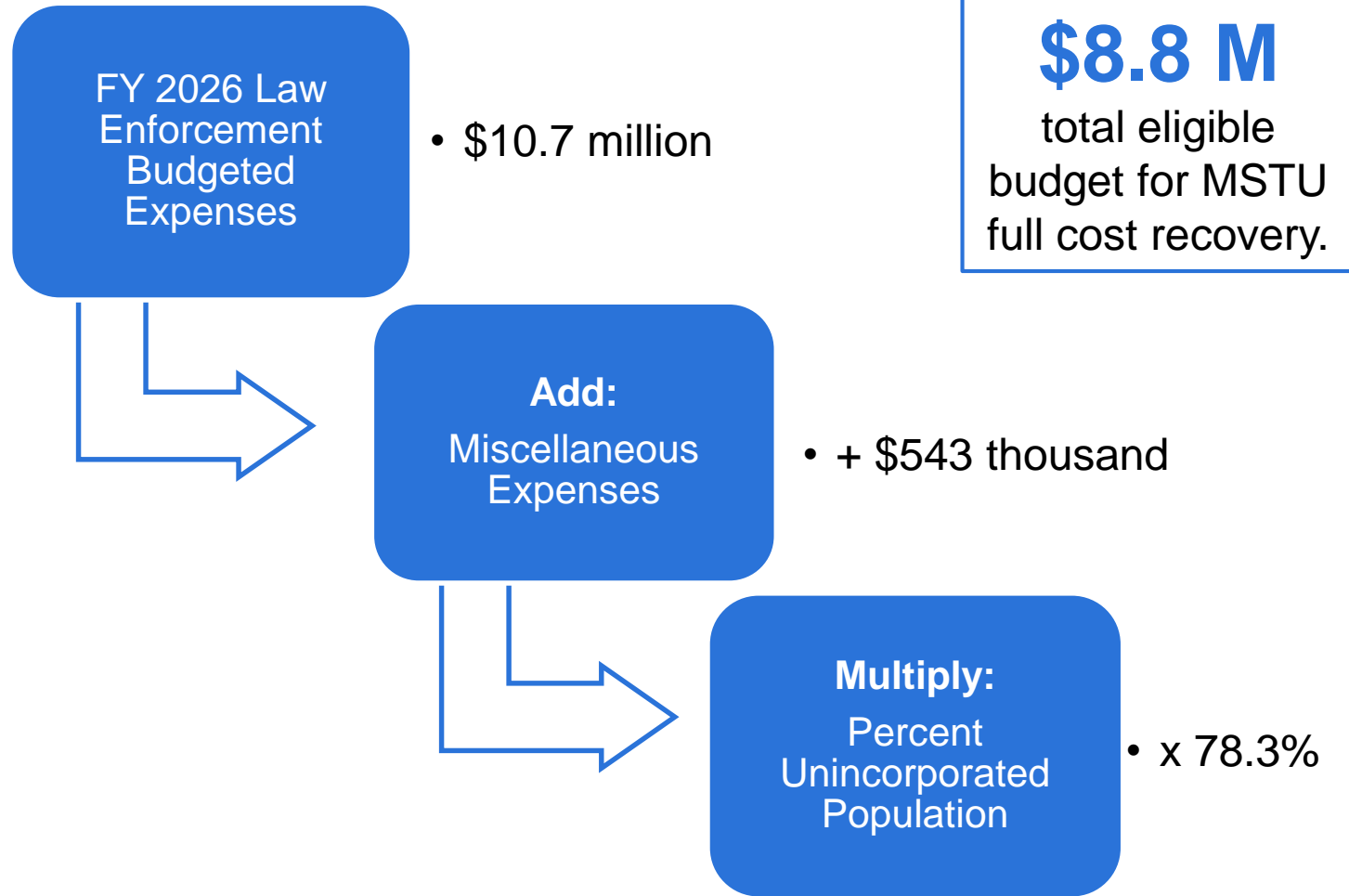
Total Eligible Budget Calculation





1

Total Eligible Budget Calculation



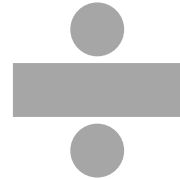


2

**Total
Taxable
Value per
\$1,000**

\$2.4B

• 2025
Unincorporated
Total Taxable
Value (TV)



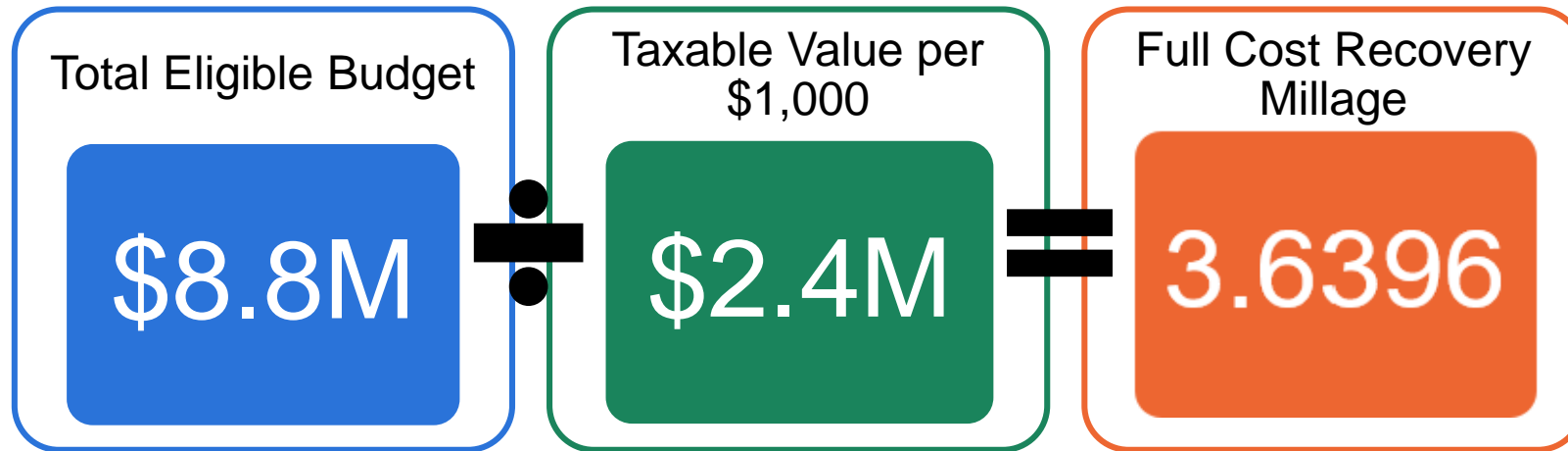
\$1,000

\$2.4M

Taxable Value per \$1,000



Results





Full Cost Recovery vs Current

\$8.8M

Revenue Generated

\$5.7M

Revenue Generated

Full Cost Recovery
Millage

3.6396

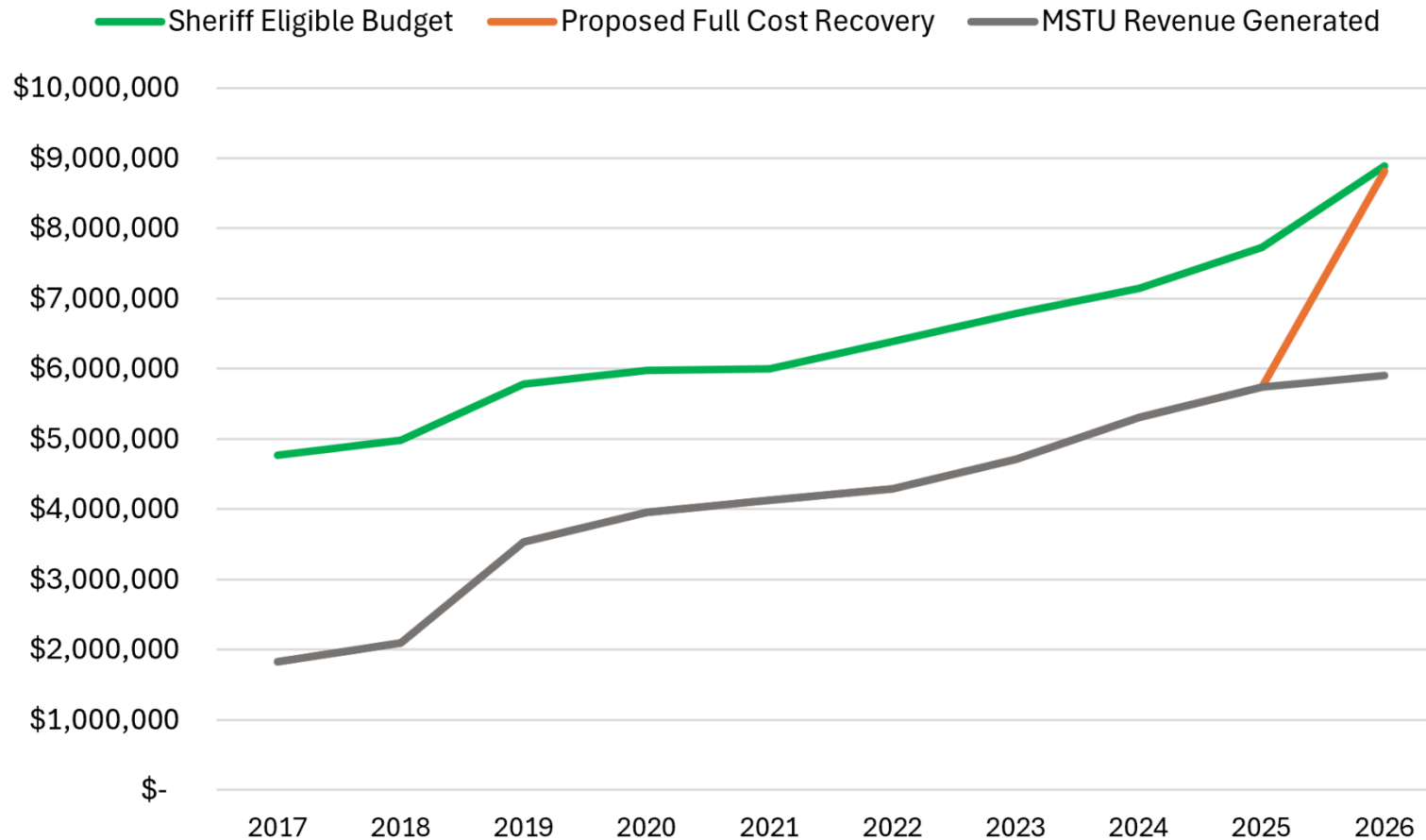
Current Millage
67% Recovery

2.4399



Historical Budget Recovery

Sheriff's Eligible Budget vs MSTU Revenue Generated



Proposed

3.6396

Increasing the Millage Rate will close the gap of Sheriff cost recovery

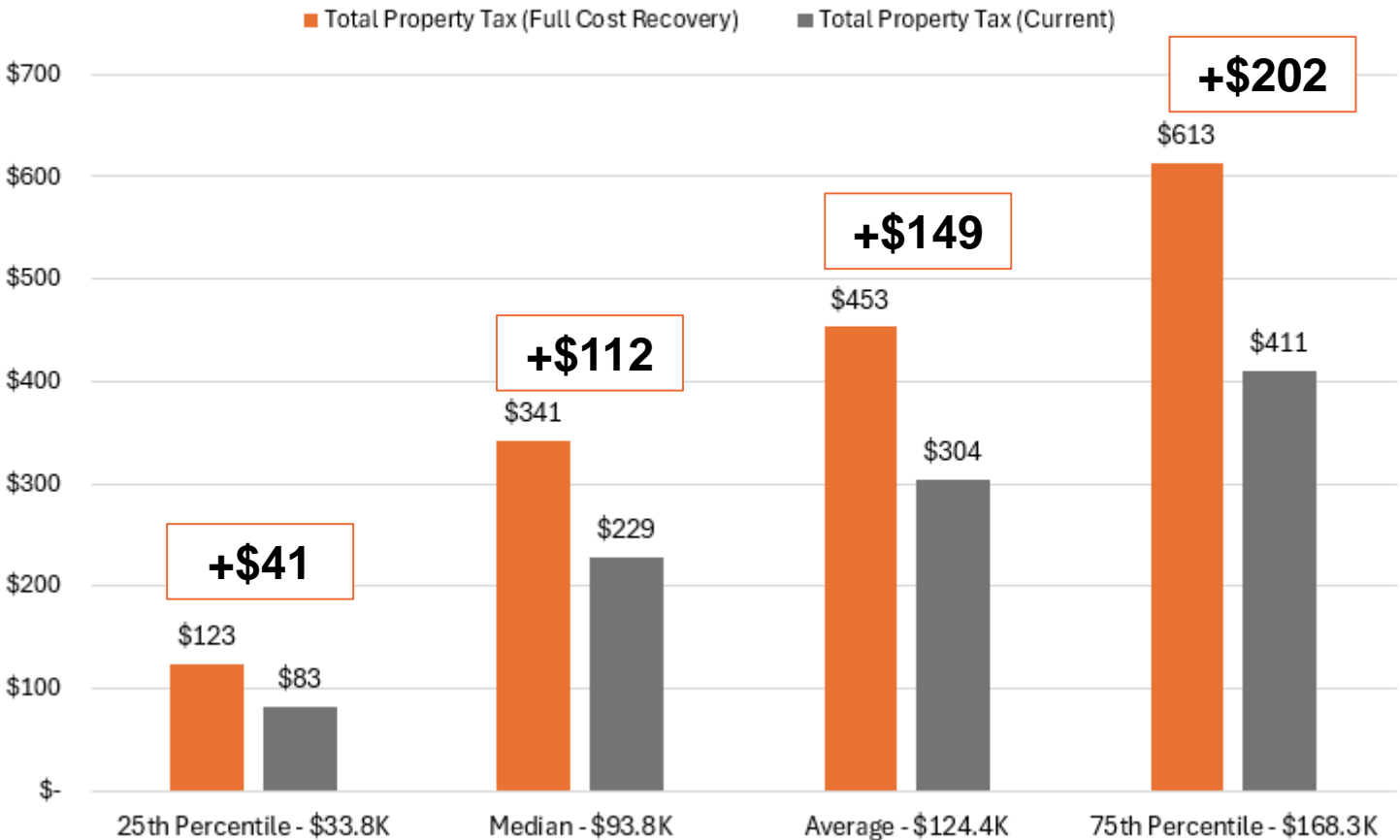
Current

2.4399



Sample Bill Impacts – Single Family Residential

Law Enforcement MSTU Levy by Single Family Residential Taxable Value



Full Cost Recovery

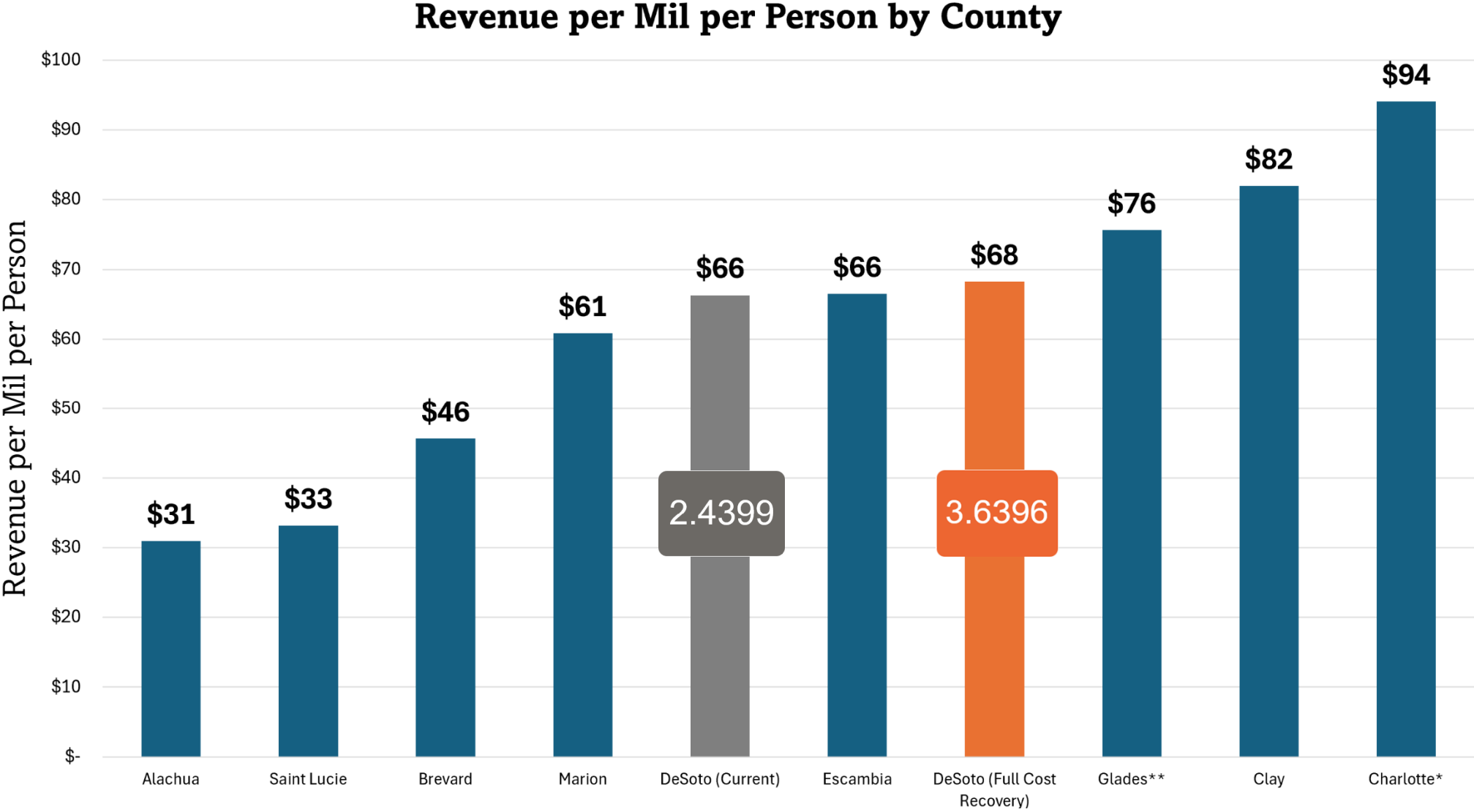
3.6396

67% Cost Recovery

2.4399



Benchmarking



*Fiscal Year 2023

**Fiscal Year 2024

Thank you

