



FLORIDA SHERIFFS' OFFICES STAFFING ANALYSIS

December 2025





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DEAR FELLOW TAXPAYER,

Domestic tranquility and public order are fundamental rights enshrined in the Florida Constitution. Protected by law enforcement, these rights are the foundation of a productive society. Floridians are free to work, play, and prosper uninhibited by fears of danger.

In recent years, the role of law enforcement has evolved. Officers train for, and utilize, new evidence-based practices and strategies. These practices call on officers to promote community relations, provide social interventions and outreach services, and conduct community policing; all of which are important tasks, albeit time-consuming.

Florida's rapidly growing population, paired with officers' ever-expanding duties, requires a robust workforce, but many law enforcement agencies face challenges recruiting and retaining officers. There is a shortage of candidates ready and willing to take on the honorable duty of protecting and serving civilians, with potential candidates deterred by limited financial incentives, the dangerous nature of the job, and a negative public perception. In some cases, prospective hires are identified but law enforcement agencies lack the funding to establish new positions.

Law enforcement is a critical use of taxpayer dollars. Florida TaxWatch takes on this independent research project to examine whether sheriffs' offices are properly staffed and equipped to support the safety of civilians. Florida taxpayers deserve nothing less.

Respectfully yours,

Dominic M. Calabro
President & CEO

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INTRODUCTION

In June 2025, Florida TaxWatch partnered with the Florida Sheriffs Association to conduct a survey that collects information from local sheriffs' offices about law enforcement services, retention, recruitment, and funding. This survey is referred to herein as the "joint survey." Florida TaxWatch undertook this independent research project to better understand staffing challenges and how these challenges affect the services Floridians rely upon for safety and security.

The joint survey yielded a 37 percent response rate, collecting 25 responses total. These responses were broken down into three response categories:

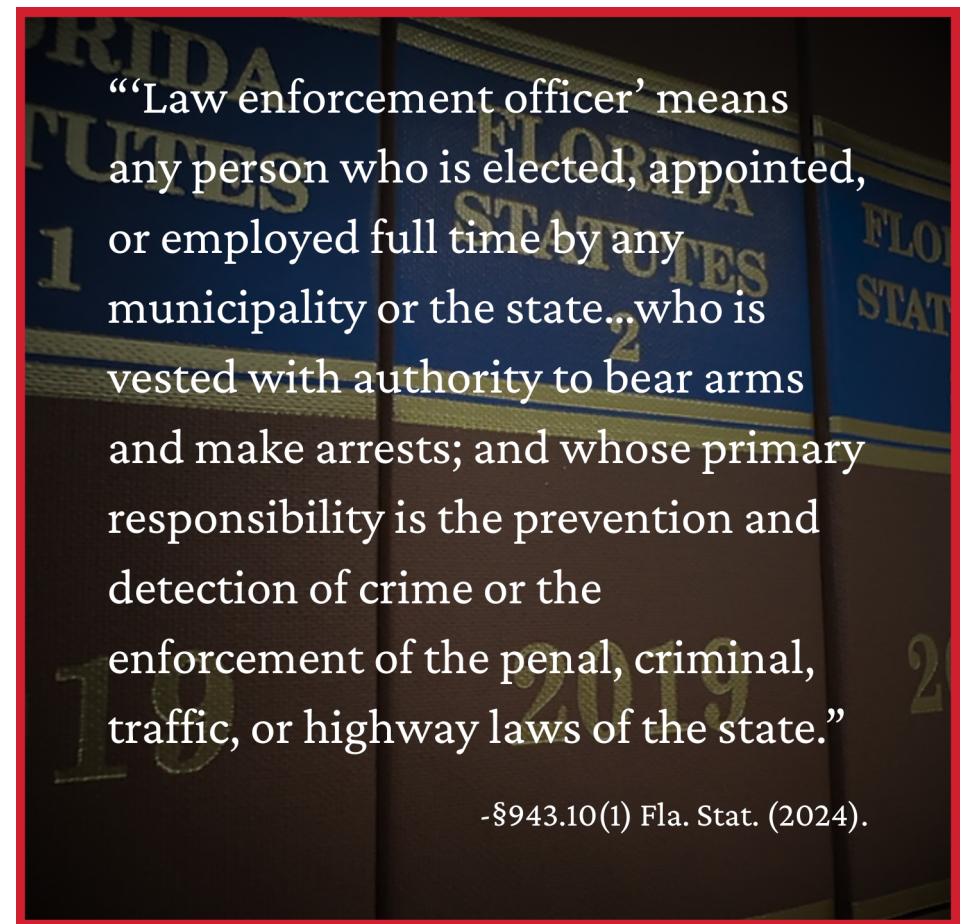
- "Large counties" with more than 400,000 residents;
- "Medium counties" with 100,000 to 400,000 residents; and
- "Small counties" with less than 100,000 residents.

By separating counties by their size, this research report aims to compare samples of similar compositions. Fourteen respondents were from small counties, resulting in a response rate of 46 percent for all Florida counties with less than 100,000 residents. Eight respondents were from medium counties, resulting in a response rate of 44 percent for all Florida counties with a population between 100,000 and 400,000 residents. Three of the respondents were from large counties, resulting in a response rate of 15 percent for all Florida counties with a population greater than 400,000 residents. The response rate for large counties is particularly low, limiting the ability to draw conclusions from the sample (*Appendix 1: Survey Methodology*).

As a survey based research report, there are instances where percentages may not equal 100 percent due to rounding.

SERVICES PROVIDED BY LAW ENFORCEMENT

Sheriffs' offices carry a wide range of responsibilities, including—but not limited to—answering calls for services; dispatching officers; providing mental health interventions and homeless outreach services; conducting juvenile prevention programs; and utilizing community policing strategies, all of which emphasize building strong, collaborative relationships with the local community. Some duties are mandated by state or local statutes, such as providing security for courts, civil processes, and schools. To deliver these services, sheriffs rely on a workforce of dedicated, highly trained law enforcement officers.



-§943.10(1) Fla. Stat. (2024).

When a civilian contacts a law enforcement agency for help, it is referred to as a “call for service.” The county sheriff has jurisdiction across the entire county, responding to calls for service in unincorporated areas and sometimes within city limits, alongside municipal police departments. Calls for service can be used to request law enforcement, such as stopping an active robbery. These calls are referred to as emergency or enforcement calls. Calls for service may also be used to request assistance, such as clearing minor traffic accidents, which are referred to as non-enforcement calls.

Fast response times are important for minimizing the impact of dangerous crimes and maintaining public trust. National data on public safety response times to emergency calls for service is limited, but some local precincts and sheriffs’ offices publish data. Table 1 uses five major cities to illustrate typical response times for emergency calls for service.¹ Observed cities were chosen based on the availability of data.

TABLE 1.
**THE RANGE OF AVERAGE RESPONSE TIMES FOR FIVE MAJOR CITIES IS
BETWEEN 6.5-11.1 MINUTES**

CITY, STATE	POPULATION SIZE (2020)	AVERAGE RESPONSE TIME (MIN.)	YEAR OBSERVED
San Diego, CA	3,298,634	6.5	2023
New York City, NY	8,804,190	9.4	2024
Washington, D.C.	689,545	7.0	2021
Portland, OR	652,503	8.5	2018
Dallas, TX	1,304,279	11.1	2025

SURVEY INSIGHTS: LAW ENFORCEMENT SERVICES

AMONG SMALL COUNTIES...

- Three quarters of respondents reported that deputy sheriffs spend 50 percent or more of their time on emergency and non-enforcement calls for service.
- Most respondents reported an average response time under ten minutes for emergency calls (71 percent) and under 15 minutes for non-enforcement calls (78 percent).
- Due to staffing difficulties, most respondents reported that average response times increased slightly (64 percent) or significantly (seven percent) over the past five years.

AMONG MEDIUM COUNTIES...

- Half of respondents reported that deputy sheriffs spend 50 percent or more of their time on emergency and non-enforcement calls for service.
- Most respondents reported an average response time under ten minutes for emergency calls (88 percent) and under 15 minutes for non-enforcement calls (75 percent).
- Due to staffing difficulties, most respondents reported that average response times increased slightly (63 percent) or significantly (12 percent) over the past five years. The remaining respondents reported that response times remained about the same (25 percent).

¹ The response time data in Table 1 was collected from the following resources: NBC 7 San Diego, “San Diego Police Officer Staffing Impacting Emergency Response Times, March 2023; New York City Police Department, Mayor’s Management Report, March 2024; Metropolitan Police Department, Annual Report 2021; Portland Police Bureau, Portland Police Bureau Calls for Service, April 2018; City of Dallas, Crime Analytics Dashboard, accessed on August 13, 2025. All population data is retrieved from the U.S. Census Bureau.



AMONG LARGE COUNTIES...

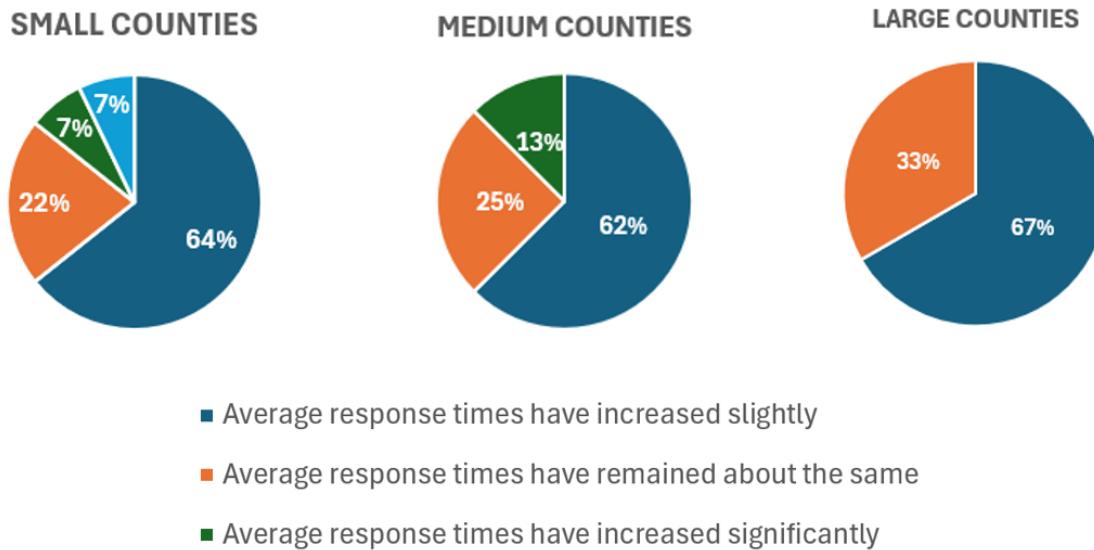
- Responses about the use of time by deputy sheriffs varied. Calls for service tended to have the heaviest time burden, ranging from 20 percent to 60 percent of a deputy's time. Respondents from large counties reported larger percentages of time being spent on administrative activities, comprising as much as 15 percent of a deputy's time.
- All respondents reported an average response time under ten minutes for emergencies, and two of the three respondents recorded an average response time under 15 minutes for non-enforcement calls.
- Due to staffing difficulties, two of the three respondents witnessed slight increases in response times over the past five years.

STAFFING MODELS

There is no universal standard for estimating staffing needs. Often, sheriffs use one of the following models:

- *Per Capita Approach*—Identifies the number of positions needed to maintain a certain number of officers in ratio with the population size;²
- *Budget-level Approach*—Identifies number of positions funded in previous budget, with incremental increases to address inflation and population growth;³
- *Minimum Staffing Model/Past Staffing Practices*—Considers an absolute minimum number of officers needed to perform daily operations based on the current operations of the law enforcement agency;⁴
- *Response Time Considerations*—Adjusts staffing levels in attempt to secure a desired response time on emergency and non-emergency calls;

**FIGURE 1.
FOR EACH SIZE CATEGORY, ONE IN THREE RESPONSES CLAIMED AVERAGE RESPONSE TIMES HAVE INCREASED SLIGHTLY**



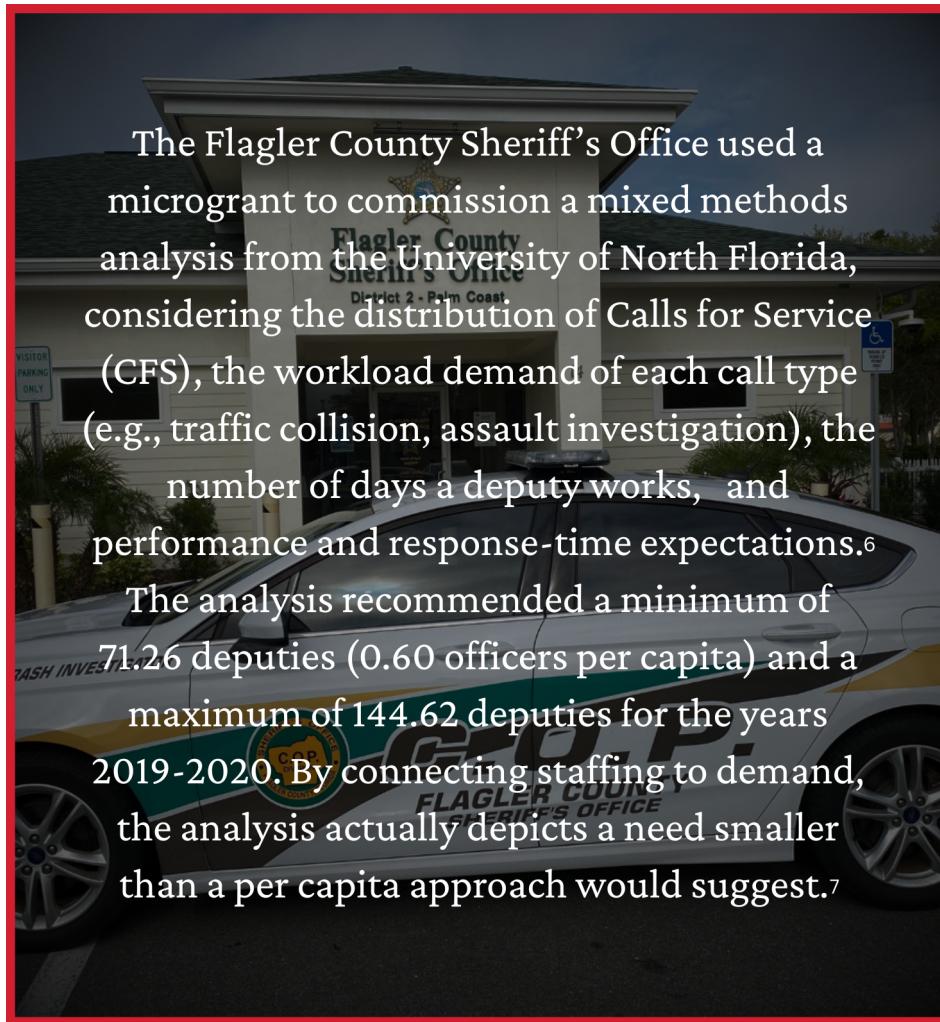
² International Association of Directors of Law Enforcement Standards and Training, "How Many Police Officers Do You Need? A Performance-Based Approach to Police Staffing and Allocation," November 2012. See also, Jeff Majoney, "Appropriate Staffing Levels for Law Enforcement," n.d.

³ Ibid.

⁴ Ibid.

- *Workload-based Approach*—Calculates staffing needs based on demand for services and expected performance objectives, using periodic, comprehensive data collections to make the case;⁵ or
- *Hybrid Approaches*—Uses one or more of the other models (Figure 2).

FIGURE 2.
HYBRID APPROACH CASE STUDY



⁵ Ibid.

⁶ Flagler County Sheriff's Office, A Mixed Methods Analysis of Immediate & Near Future Staffing Needs of the Flagler County Sheriff's Office, December 2022.

⁷ Ibid.

⁸ Florida Department of Law Enforcement, Criminal Justice Agency Profiles (CJAP). Used 2019 and 2024 per capita tables for sheriffs' offices. Per capita estimates only include law enforcement officers, not corrections officers. Data points can be found in Appendix 2.

Each staffing model has different strengths and shortcomings. The Per Capita Approach, Budget-level Approach, and Minimum Staffing Model provide estimated staffing needs in a way that is both time- and cost-effective; however, the models do not take into consideration the local demands for law enforcement services. On the other hand, Response Time Considerations and the Workload-based Approach purposefully connect staffing to local demands, but both models require meticulous recordkeeping and comprehensive analysis to determine staffing needs, resulting in both a time and cost burden.

Typically, the Per Capita Approach is used for statewide comparisons or comparisons of staffing level over time, due to the simplicity with which the data can be collected (Appendix 2). In 2024, the number of deputy sheriffs per 1,000 residents ranged from 0.90 in Collier County to 3.49 in Liberty County. No correlation between officers per capita and county population size is observed. From 2019 to 2024, 37 counties witnessed a decrease in officers per capita.⁸

SURVEY INSIGHTS: STAFFING MODELS

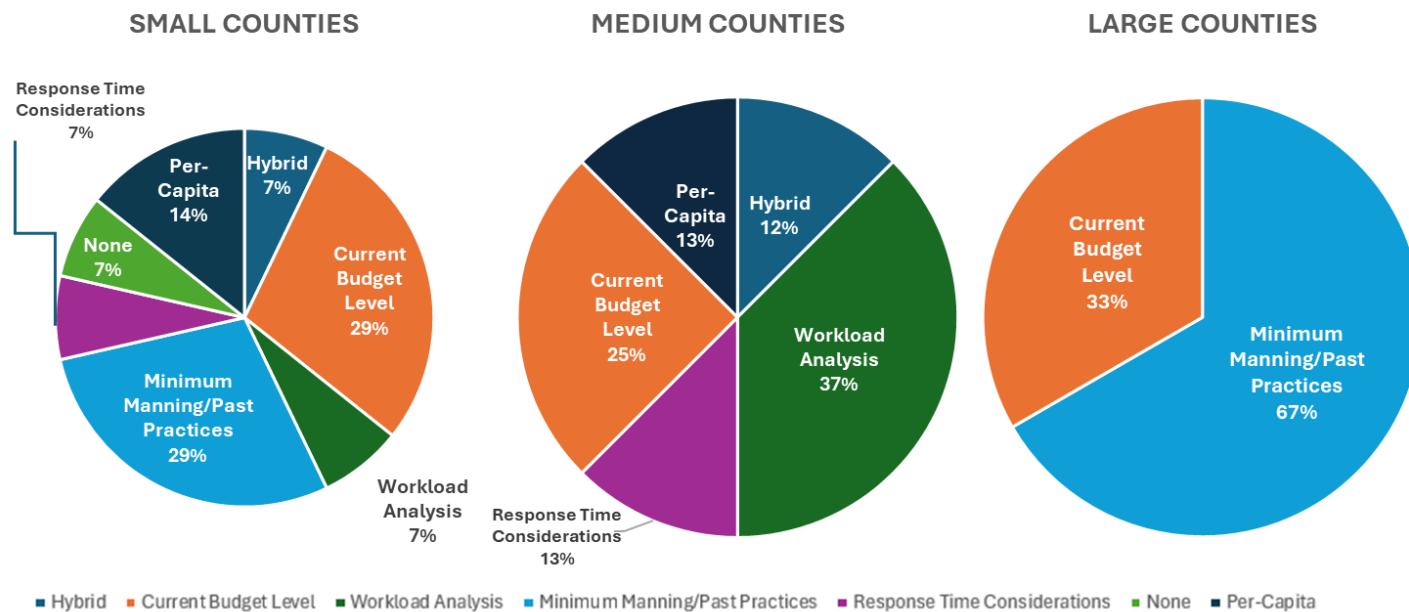
MOST SMALL COUNTIES use Current Budget Level (29 percent) or Minimum Manning/Past Practices (29 percent).

MOST MEDIUM COUNTIES use Workload Analysis (37 percent) or Current Budget Level (25 percent).

LARGE COUNTIES use Current Budget Level (33 percent) or Minimum Manning/Past Practices (67 percent).

FIGURE 3.

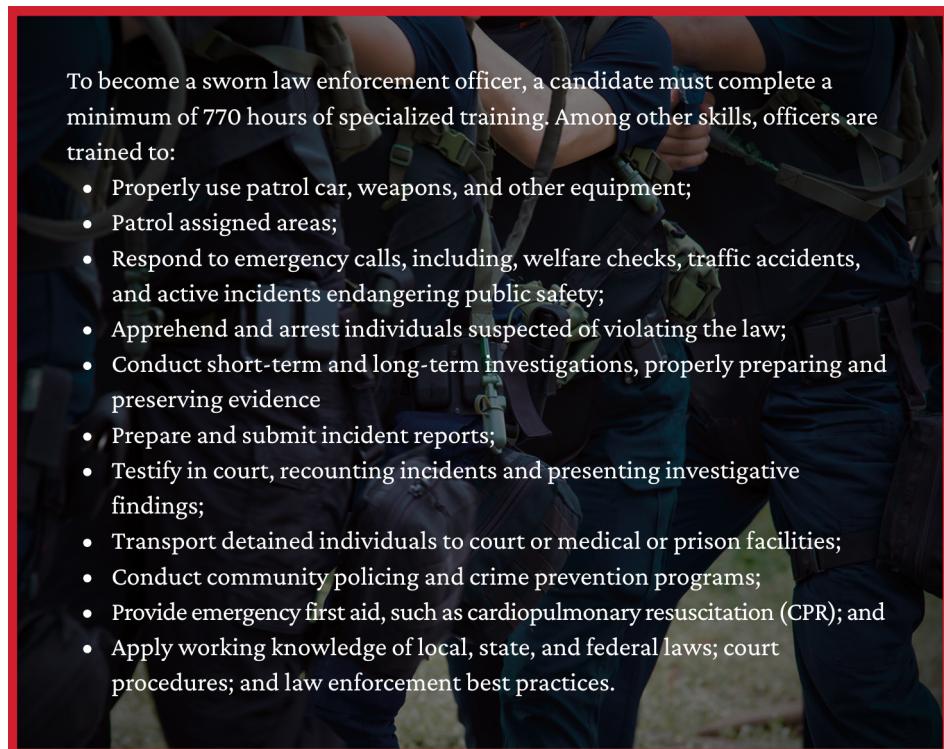
FOR EVERY SIZE CATEGORY, A QUARTER OR MORE OF RESPONDENTS REPORTED USE OF CURRENT BUDGET LEVEL TO DETERMINE STAFFING NEEDS



STAFFING SHORTAGES

In Florida, the number of employed full-time law enforcement officers has not kept pace with growing demand. From 2014 to 2023, Florida's population grew by 15.6 percent, but the number of employed sworn law enforcement officers only grew by 5.6 percent.⁹ In 2024, the vacancy rates for deputy sheriffs ranged from zero percent to 19 percent among Florida's sheriffs' offices (*Appendix 3*).¹⁰

FIGURE 4.
LAW ENFORCEMENT OFFICER TRAINING



To become a sworn law enforcement officer, a candidate must complete a minimum of 770 hours of specialized training. Among other skills, officers are trained to:

- Properly use patrol car, weapons, and other equipment;
- Patrol assigned areas;
- Respond to emergency calls, including, welfare checks, traffic accidents, and active incidents endangering public safety;
- Apprehend and arrest individuals suspected of violating the law;
- Conduct short-term and long-term investigations, properly preparing and preserving evidence
- Prepare and submit incident reports;
- Testify in court, recounting incidents and presenting investigative findings;
- Transport detained individuals to court or medical or prison facilities;
- Conduct community policing and crime prevention programs;
- Provide emergency first aid, such as cardiopulmonary resuscitation (CPR); and
- Apply working knowledge of local, state, and federal laws; court procedures; and law enforcement best practices.

The staffing shortage of deputy sheriffs is two-sided:

1. Difficulties hiring and training new recruits; and
2. Difficulties attracting and retaining trained deputy sheriffs.

Nationwide, law enforcement agencies are struggling to recruit candidates. In 2024, the International Association of Chiefs of Police published a survey that reported 70 percent of responding law enforcement agencies were experiencing more difficulties with recruitment than five years ago. The survey also reported changes made by law enforcement agencies in hopes of expanding the applicant pool. Some law enforcement agencies raised salaries. Others reduced applicant requirements on personal appearance, physical fitness, and background checks, in some cases accepting candidates with prior drug use.¹¹

The same national survey asked law enforcement agencies about difficulties with retaining hired deputy sheriffs. Based on the survey, the most common reason for resignation before retirement was to move to another law enforcement agency for higher pay. The second most common reason was moving to another agency for more career opportunities.¹²

To better understand deputy sheriffs' salaries, Figure 5 illustrates the distribution of minimum salaries collected from job openings for credentialed deputy sheriffs.¹³ The counties highlighted in the figure are the ones that included minimum salary for deputy sheriffs within recent job posts. The collected minimum salaries ranged from \$41,933 to \$77,641, and the median minimum salary was \$58,443.

It is important to note that sheriffs' offices are not only competing with each other for law enforcement officers but also with law enforcement agencies operated by national, state, and local governments. For example, at the national level, a law enforcement officer may choose to join the Federal Bureau of Investigation (FBI), which offers new FBI

⁹ Florida Legislative Office of Economic and Demographic Research, Florida Demographic Estimating Conference, February 2025. Using most recent available data, Florida TaxWatch calculated the percent change in population from 2014 to 2023: $(22,634,867 - 19,585,096) \div 19,585,096 = 15.6$ percent. Florida Department of Law Enforcement, Criminal Justice Agency Profile (CJAP) Report, retrieved December 3, 2024.

¹⁰ Florida Department of Law Enforcement, Criminal Justice Agency Profiles (CJAP). Used 2024 vacancy tables for sheriffs' offices. Per capita estimates only include law enforcement officers, not corrections officers. Florida TaxWatch estimated the vacancy rate by dividing the number of vacant positions by the number of full-time equivalent positions included in county budgets. Data points can be found in Appendix 3.

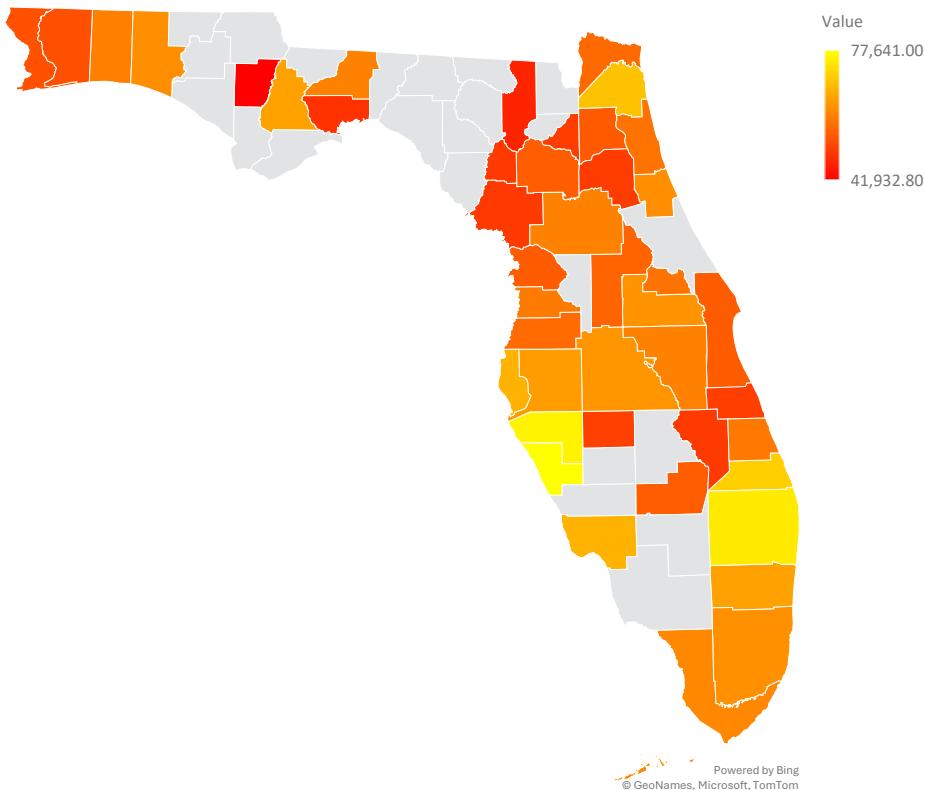
¹¹ International Association of Chief of Police, The State of Recruitment and Retention: A Continuing Crisis for Policing, 2024 Survey Results.

¹² Ibid.

¹³ To create this figure, salary data was collected by job postings for deputy sheriff and law enforcement deputies on August 19, 2025. Job postings were collected from the websites of counties and sheriffs' offices. To increase the ability to draw comparisons, job postings were limited to those requiring candidates who already completed officer training. Additional requirements varied, with some job postings requiring the credentialed candidate to have three years of prior experience. Some job postings include probationary periods within their minimum salary, which may cause the salaries to appear lower than expected. The Department of Law Enforcement collects minimum salary data in the Criminal Justice Agency Profiles survey; however, the surveyed salaries are not as timely as job post data.

special agents a salary ranging from \$56,000 to \$68,000. At the state level, a law enforcement officer may consider a role as a state trooper, which has a minimum salary of \$60,000.¹⁴ At the local level, a law enforcement officer could work for a police department, which offers an average statewide salary of \$66,000.¹⁵ Based on Figure 5, these salaries often surpass minimum salaries for deputy sheriffs.

FIGURE 5.
THE MINIMUM SALARY FOR SHERIFF DEPUTIES VARIES BY COUNTY



SURVEY INSIGHTS: WORKFORCE DEVELOPMENT

AMONG SMALL COUNTIES

- Eighty-six percent of respondents shared they do not have enough deputy sheriffs to satisfy their needs.
- Only two respondents reported having enough deputy sheriffs but struggling to maintain the number of deputy sheriffs needed.
- When asked which issue presented the biggest challenge to hiring, half of respondents reported that salaries and benefits are not comparable to surrounding agencies. Collectively, 43 percent of respondents reported issues with the applicant pool—29 percent noted a lack of applicants and 14 percent claimed applicants did not meet requirements.

AMONG MEDIUM COUNTIES

- Half of respondents reported they do not have enough deputy sheriffs, but 75 percent of these respondents claimed they were close to their staffing goals.
- Among the respondents who reported that they do have enough deputy sheriffs, half claimed they were struggling to maintain their staffing level.
- When asked which issue presented the biggest challenge to hiring, respondents were equally divided among four answer choices: applicants do not meet or pass minimum hiring qualifications (25 percent), lack of applicants (25 percent), lack of affordable housing (25 percent), and salaries and benefits are not comparable to surrounding agencies (25 percent). Half of the respondents chose answers related to the applicant pool.

AMONG LARGE COUNTIES

- Two-thirds of respondents claimed they do not have enough deputy sheriffs but are close to the number they need.
- One respondent claimed they have enough, but they struggle to maintain the appropriate level of staff.
- When asked which issue presented the biggest challenge to hiring, two respondents answered that applicants did not meet qualifications, and the remaining respondent answered lack of affordable housing.

¹⁴ Executive Office of the Governor Ron DeSantis, “Governor Ron DeSantis Signs Florida Fiscal Year 2025-2026 Budget,” June 2025.

¹⁵ Indeed, “Police officer salary in Florida,” retrieved from <https://www.indeed.com/career/police-officer/salaries/FL>, accessed on August 18, 2025.

SURVEY INSIGHTS: RETENTION

AMONG SMALL COUNTIES

- More than half of respondents estimated the average tenure of a deputy sheriff to be three to ten years (57 percent), and 36 percent estimated a year to three years. One respondent reported the average tenure to be ten years or more.
- When asked the primary reason for resignations over the past five years, 86 percent of respondents reported that the most common reason was to move to another law enforcement agency for higher pay or career opportunities.

AMONG MEDIUM COUNTIES

- Half of respondents estimated the average tenure of a deputy sheriff to be three to ten years. Thirty-eight percent estimated a year to three years, and thirteen percent estimated ten years or more.
- When asked the primary reason for resignations over the past five years, 38 percent cited moves to another law enforcement agency for higher pay or career opportunities; 25 percent reported leaving law enforcement for a higher paying career; 25 percent reported personal reasons, such as illness or moving to follow a spouse; and 13 percent reported they do not track reasons for resignations.

AMONG LARGE COUNTIES

- When asked about the average tenure of a deputy sheriff, every answer was different—one respondent estimated a year to three years, one respondent estimated three years to then years, and one respondent estimated ten years or more.
- When asked the primary reason for resignations over the past five years, every respondent reported personal reasons, such as illness or moving to follow a spouse.



Key Insights:

- 1) For both small and medium counties, most sheriffs' offices reported that deputy sheriffs have an average tenure between three and ten years.
- 2) For both small and medium counties, a third of sheriff offices reported that deputy sheriffs leave before reaching three years of employment.
- 3) Small and medium counties seem to struggle more than large counties with deputy sheriffs leaving for financial reasons, such as higher pay at another law enforcement agency or another career.

FUNDING FOR LAW ENFORCEMENT

Within the joint survey, Florida sheriffs' offices reported difficulties maintaining competitive salaries (*Survey Insights: Retention*), which poses the question: do the staffing issues stem from a funding issue?

In Florida, county sheriffs present budget proposals to their county commission. Within the proposal, sheriffs must identify their need for law enforcement officers. When hiring new officers, a sheriff's office must not only budget for additional salaries and benefits but also for recruitment, pre-employment testing, training, equipment, vehicles, and body cameras and video storage. Ultimately, no matter what the sheriff presents, the funding for law enforcement is left to the discretion of the county commission.

Sheriffs can appeal budget disputes to the state Administration Commission.¹⁶ The Administration Commission, composed of the Governor and Cabinet, can vote to approve the action of the commission, the budget proposed by the sheriff, or an amended budget.¹⁷ The appeals process is rarely pursued.

This funding structure is common throughout the United States, with a few exceptions. In Texas, some counties establish a special taxing district for public safety, dedicating a portion of local sales tax to law enforcement. In Louisiana, sheriffs are funded by parish governments through dedicated revenue streams, such as property tax assessments.

To act in accordance to §218.32, Fla. Stat. (2025), all counties file annual financial reports with the Florida Department of Financial Services. The Florida Legislature's Office of Economic and Demographic Research (EDR) analyzes each county's financial report, tabulating each county government's expenditure and revenue totals for public use. Using this EDR resource, Florida TaxWatch identified that, collectively, Florida's counties spent 6.5 percent of total local expenditures on law enforcement in 2023. The percentage spent by each county ranges from 4.6 percent in Miami-Dade County to 26.2 percent in Dixie County. In the same year, one-third of counties committed 10 percent or more of their local expenditure on law enforcement.¹⁸

“The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.”

§30.49(2)(b) Fla. Stat. (2025)

¹⁶ §14.202 Fla. Stat. (2025).

¹⁷ §30.49(4)(a) Fla. Stat. (2025).

¹⁸ Florida Legislative Office of Economic and Demographic Research; Statewide Expenditures and Revenues by Florida's Counties, Municipalities, and Independent Special Districts. Changes in reporting limited the ability to compare changes in investment overtime. Spending for each county is presented in *Appendix 4*.

SURVEY INSIGHTS: COST OF NEW HIRES

When asked which budgetary concerns come with hiring new deputy sheriff positions, answers widely varied by sheriff's office (Table 2).

AMONG SMALL COUNTIES, the following budgetary concerns were listed by at least half of the sheriffs' offices: vehicles and vessels (79 percent), issued equipment (71 percent), and body cameras and video storage (43 percent).

AMONG MEDIUM COUNTIES, the following budgetary concerns were listed by at least half of sheriffs' offices: vehicles and vessels (75 percent), issued equipment (63 percent), Basic Recruit Training Academy (50 percent), pre-employment testing (50 percent), and cost of body cameras and video storage (50 percent).

AMONG LARGE COUNTIES, every respondent listed cost of vehicles and vessels as a concern. For two of the three sampled counties, it was the only cost concern listed.

TABLE 2.

WHEN HIRING A NEW OFFICER, THE COST OF VEHICLES AND VESSELS WAS THE MOST COMMONLY CITED BUDGETARY CONCERN AMONG ALL SIZE CATEGORIES

BUDGETARY CONCERN	PERCENT CITING CONCERN AMONG RESPONDENTS FROM SMALL COUNTIES	PERCENT CITING CONCERN AMONG RESPONDENTS FROM MEDIUM COUNTIES	PERCENT CITING CONCERN AMONG RESPONDENTS FROM LARGE COUNTIES
<i>Basic Recruit Training Academy</i>	35%	50%	33%
<i>Body Cameras and Video Storage</i>	43%	50%	33%
<i>Issued Equipment</i>	71%	63%	33%
<i>Pre-employment Testing</i>	36%	50%	33%
<i>Recruiting Costs</i>	21%	38%	33%
<i>Salary</i>	7%	13%	0%
<i>Vehicles and Vessels</i>	79%	75%	100%
<i>No Budgetary Concerns</i>	14%	13%	0%

SURVEY INSIGHTS: BUDGET REQUESTS

AMONG SMALL COUNTIES

- When asked whether the sheriff's office faced difficulties in obtaining necessary funding, most respondents shared that they somewhat face difficulties but still receive all or most of the funds required (64 percent).
- Twenty-nine percent of respondents answered that they do face difficulties and funding requests are not met. When reviewing other answers provided by these respondents:
 - 75 percent reported their biggest challenge to hiring is salaries and benefits being less competitive than surrounding law enforcement agencies;
 - Half of these respondents reported that the average tenure of a deputy sheriff was a year to three years, suggesting short-term retention of hired candidates;
 - All of the respondents used either Minimum Manning/Past Practices or Current Budget Level to determine staffing needs; and
 - 75 percent reported they do not have enough staff, with the remaining 25 percent answering that while they have enough staff, they struggle to maintain necessary staffing levels.

AMONG MEDIUM COUNTIES

- When asked whether the sheriff's office faced difficulties in obtaining necessary funds, most respondents shared that they somewhat face difficulties but still receive all or most of the funds required (75 percent).
- The remaining two respondents claimed they received all requested funding with little difficulties. When reviewing other answers provided by these respondents, both respondents claimed they have enough staff but one of the respondents noted they struggle to maintain their required staffing level. No other similarities were observed among other answer choices provided by these respondents.

AMONG LARGE COUNTIES

- When asked whether the sheriff's office faced difficulties in obtaining necessary funds, two of the three respondents shared that they somewhat face difficulties but still receive all or most of the funds required. The remaining respondent does not face difficulties.

Key Insights:

- 1) Counties that report their funding needs are unmet have a few things in common. Among other similarities, all of them were small counties, most of them listed uncompetitive salaries and benefits as their biggest hiring challenge, and most of them reported not having enough staff to fulfill their demands for service.
- 2) Although higher salaries and benefits in nearby areas were frequently cited as the biggest challenge to hiring new deputy sheriffs, most counties responded that they receive most or all the funding they need. This suggests that even with the occurrence of wage competition, counties are not necessarily seeking higher funds to remedy the issue, perhaps due to the known limitations of county budgets.

STATE-LEVEL SUPPORT

Although funding for deputy sheriffs is mostly tied to county commissions, the state of Florida recently implemented policy changes to help the stabilization of the law enforcement workforce statewide. In 2022, Florida policymakers:

1. Created the Florida Law Enforcement Recruitment Bonus Program, providing a one-time bonus of up to \$5,000 for newly employed law enforcement officers in Florida;
2. Established the Florida Law Enforcement Academy Scholarship Program to assist with the cost of training;
3. Increased the minimum salary of state sworn law enforcement officers to \$50,000; and
4. Provided \$15 million in recurring funds for salaries of deputy sheriffs and correctional officers in fiscally constrained counties.¹⁹

SURVEY INSIGHTS ON STATE-LEVEL SUPPORT

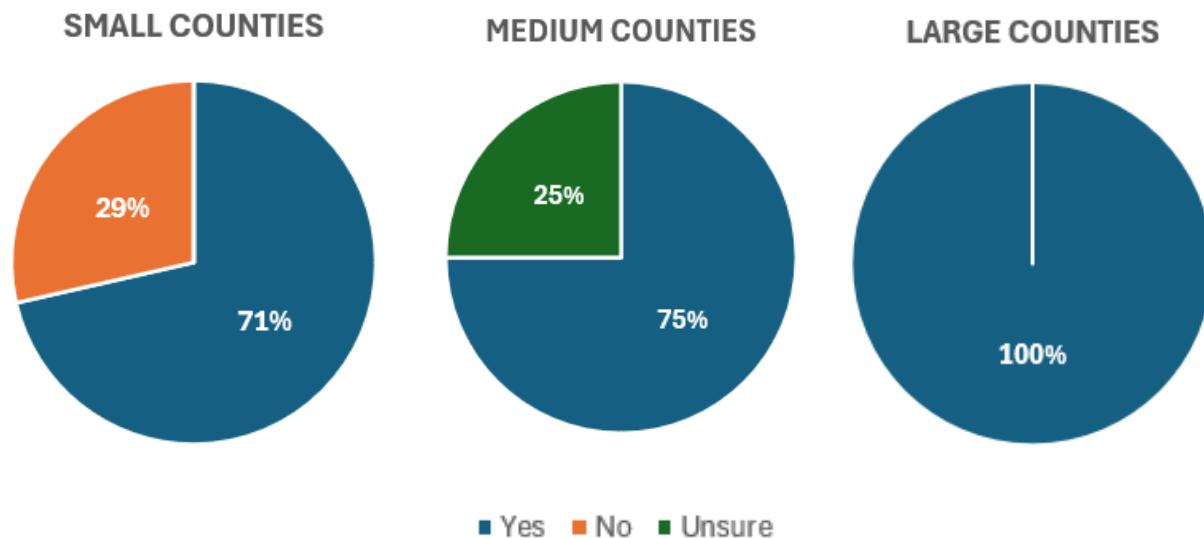
In 2022, the State of Florida created policies to help law enforcement recruitment efforts, including a bonus given to out-of-state hires, a scholarship program to assist with training costs, and increased salary funding for fiscally constrained counties. When asked whether this reform helped the law enforcement recruitment:

MOST SMALL COUNTIES responded that the reform was helpful (71 percent), but the remaining 29 percent responded that the reform did not help their recruitment efforts.

MOST MEDIUM COUNTIES responded that the reform helped recruitment efforts (75 percent), with the remaining 25 percent unsure.

EVERY LARGE COUNTY responded that the reform helped recruitment efforts.

FIGURE 7.
MOST RESPONDENTS CLAIMED THAT THE 2022 LEGISLATION HELPED THEIR RECRUITMENT EFFORTS



¹⁹ Supra, see footnotes 2 and 3.

CONCLUSIONS

The appropriate staffing of local law enforcement agencies is imperative to securing the wellbeing of Florida taxpayers. The results of the joint survey suggest that even though recent legislation improved recruitment efforts, a shortage of law enforcement officers is still felt statewide. Nearly three-quarters of respondents claimed they struggle to maintain their staffing level, with about thirty percent of all respondents struggling to reach anywhere near their desired staffing level.

The ability to hire the necessary number of deputy sheriffs hinges on the adequacy of the staffing pool. Within the joint survey, lack of applicants and applicants who did not meet qualifications were among the most frequently cited challenges to hiring new deputy sheriffs. With limited qualified candidates, the job market heavily favors the employees. This dynamic likely fuels the issue of regional wage competition, as seen by the frequency with which counties seem to lose their deputy sheriffs to higher paying law enforcement agencies or careers.

Wage competition is hard to resolve in the public sector. Since salaries and benefits depend on tax revenue, counties with a larger tax base are more likely to “win” the wage competition. This trend is revealed in the joint survey results:

- The only respondents to note that they struggled to receive funding and did not receive what they needed were from small counties;
- The only respondents that claimed the state’s 2022 legislation to support law enforcement recruitment did not help their efforts were from small counties; and
- While 38 percent of medium counties reported competitive salaries and benefits as their largest challenge to hiring new deputy sheriffs, the percentage of small counties who reported the same answer was more than double (86 percent).

Although supplemental funding for fiscally constrained counties helps to bridge some of the gap, wage competition is unsustainable for county budgets. To officially end the bidding war for talent, a larger supply of qualified candidates must be developed. To do so, sheriff offices must overcome competition from the broader job market.

The 2022 legislation to support law enforcement recruitment already made meaningful steps to support the development of talent statewide. The legislation focuses on attracting trained officers from other states through recruitment bonuses and encouraging new candidates to join the workforce through the Florida Law Enforcement Academy Scholarship Program.

To further support law enforcement recruitment efforts, the state could consider efforts more targeted at localities. The Florida Department of Law Enforcement collects survey data from the local sheriffs’ offices but does not designate whether staffing shortages are critical in any specific county. The Florida Department of Law Enforcement could develop a formula to identify which counties have the most pressing staffing needs, which in turn could be used to provide extra support in those particular areas. Extra support could come in the form of specialized grants to support training and hiring costs or by utilizing state-funded learning environments to increase the availability of training opportunities, such as the Career and Professional Education (CAPE) program at high schools or career services at Florida State Colleges.

It is worth noting that the development of a uniform staffing needs formula could also help counties in the preparation of accurate budget requests. Most counties use the Budget-level Approach (28 percent) or Minimum Manning Model/Past Practices (24 percent) staffing model. Both of these models are cost-effective and time-efficient, but neither model relies upon local demand for services to inform staffing needs.

Florida counties can also attempt utilizing greater regional collaboration to overcome the burdens of wage competition. Sheriffs’ offices could work together to host large recruitment events or to share best practices for recruitment and retention. Sheriffs’ offices could also explore ways that combined purchasing power may help reduce costs, such as buying items in bulk to share or creating an insurance consortium. As members of the Florida Sheriffs Association, the sheriffs’ offices have access to resources that can help facilitate their collaboration.

In small counties, local governments could consider consolidation to pool resources, which may allow for more competitive salaries and the purchase of large equipment, such as vehicles and vessels. Consolidation of local governments has historically been unpopular with voters; however, as the

local governments seek ways to best balance all of their needs, reducing the redundancies of police departments and sheriffs' offices can help communities operate on lean budgets.

Recently, the State of Florida has taken the initiative to review county budgets for waste and fraud with the use of a DOGE Team. Florida policymakers should consider providing the DOGE Team with targeted objectives that help support local governments in building appropriate budgets. Funding the needs of the sheriffs' offices in balance with other local needs is difficult, and Florida taxpayers could benefit from experts in finance and business administration to help guide the distribution of their hard-earned tax dollars.

The difficulties imposed by a limited talent pool and the resulting wage competition are not sustainable. Ultimately, Florida taxpayers risk longer response times to calls for service in the absence of a long-term solution. Seventy percent of respondents reported an increase in response times to calls for service due to staffing shortages. None of the respondents reported decreases in response times. Regaining stability in public safety staffing and budgeting will require the attention and collective action of state and local leaders.

POLICY RECOMMENDATIONS

1. The Florida Department of Law Enforcement should develop a standardized approach to compare staffing needs and better target supporting areas that need the most help.
2. The State of Florida should work with stakeholders in developing CAPE programs at high schools and career services at Florida State Colleges that encourage new workforce entrants to consider law enforcement as a potential career path.
3. Local sheriffs' offices should consider utilizing regional collaboration to develop regional law enforcement recruitment efforts and help their purchasing power.
4. Small counties should consider whether consolidation of services is the best way to optimize their available resources.
5. The State of Florida's DOGE Team should be tasked with assisting local governments in identifying the level of funding appropriate for sheriffs' offices.

APPENDIX 1: SURVEY METHODOLOGY

In June 2025, Florida TaxWatch partnered with the Florida Sheriffs Association to conduct a survey of sheriffs' offices statewide. The purpose of the survey was to identify the key challenges faced by sheriffs' offices as they try to maintain adequate staffing levels.

I. SAMPLE POPULATION

The survey was intended to sample the sheriffs' office of each county. The survey received 25 responses, a 37 percent response rate.

II. DATA COLLECTION

Florida TaxWatch developed 26 survey questions that were reviewed by the staff of the Florida Sheriffs Association to ensure clarity. The Florida Sheriffs Association sent an email inviting every sheriff to respond to the survey on June 5, 2025. The survey had an initial deadline of June 20, 2025, but the deadline was extended to June 27, 2025. Within the email, sheriffs were invited to delegate completion of the survey to their staff. The survey requested that each sheriffs' office submit only one response.

III. BIAS AND LIMITATIONS

The survey was presented with an estimated completion time of 30 minutes and some of the questions required specialized knowledge about time use, staffing models, budgetary concerns, recruitment, and retention. With each question, the respondent was asked to answer to the best of their ability. Depending on the recordkeeping of each office, some answers may be more evidence-based than others.

The survey was voluntary, and the intention of the survey aligned with the interests of respondents. Knowing the intention of the research topic could influence answers and willingness to respond. Additionally, the time cost of completing a comprehensive survey may have discouraged responses.

To keep the survey anonymous, the respondent did not have to share their identity. Due to this, there is a risk of multiple responses from one sheriff's office or responses from entities beyond sheriffs' offices.

With only 67 sheriffs' offices in Florida, the target population was relatively small. A small sample size in a survey intended for a small population risks increased variability and limited ability to generalize the results from

the surveyed sample. Typically, samples of small populations are not able to withstand statistical analysis; therefore, statistical correlations were not considered in the review of these survey findings.

IV. DATA CHARACTERISTICS

COUNTY SIZE

This report divides the findings of the survey by size. In the questionnaire, a "large" county was defined as having 400,000 residents or more; a "medium" county as having between 100,000 and 400,000 residents; and a "small" county as having less than 100,000 residents. Based on these definitions, Table I displays how Florida's counties breakdown according to these definitions. When categorizing respondents by these categories:

- 14 respondents were from small counties, resulting in a small county response rate of 46 percent;
- 8 respondents were from medium counties, resulting in a medium county response rate of 44 percent; and
- 3 respondents were from large counties, resulting in a large county response rate of 15 percent.

TABLE I.
FLORIDA COUNTIES BY SIZE

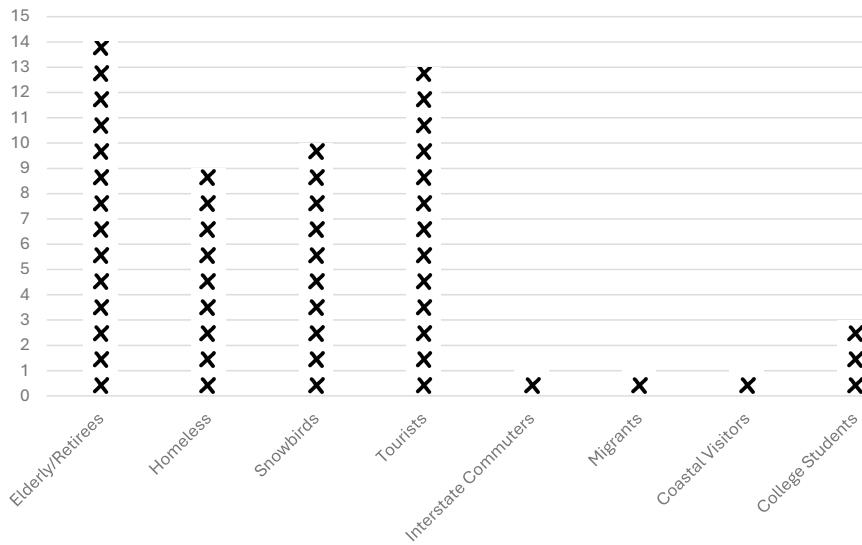
SMALL COUNTIES	MEDIUM COUNTIES	LARGE COUNTIES
Walton County	St. Lucie County	Miami-Dade County
Monroe County	Escambia County	Broward County
Putnam County	St. Johns County	Hillsborough County
Columbia County	Leon County	Palm Beach County
Jackson County	Alachua County	Orange County
Suwannee County	Clay County	Duval County
Levy County	Okaloosa County	Pinellas County
Hendry County	Charlotte County	Lee County
Gadsden County	Hernando County	Polk County
Okeechobee County	Santa Rosa County	Brevard County
Wakulla County	Bay County	Pasco County
DeSoto County	Indian River County	Volusia County
Baker County	Citrus County	Seminole County
Bradford County	Martin County	Sarasota County
Washington County	Sumter County	Manatee County
Hardee County	Flagler County	Osceola County
Taylor County	Highlands County	Lake County
Holmes County	Nassau County	Marion County
Gilchrist County		Collier County
Madison County		
Dixie County		
Gulf County		
Union County		
Jefferson County		
Hamilton County		
Calhoun County		
Franklin County		
Glades County		
Lafayette County		
Liberty County		

RESPONDENT POPULATION

The survey intended to be representative of sheriffs' offices across the state. To add context to the answers provided by respondents, the survey also collected data from the sampled population about their service population (Figure B) and other characteristics (Figure C).

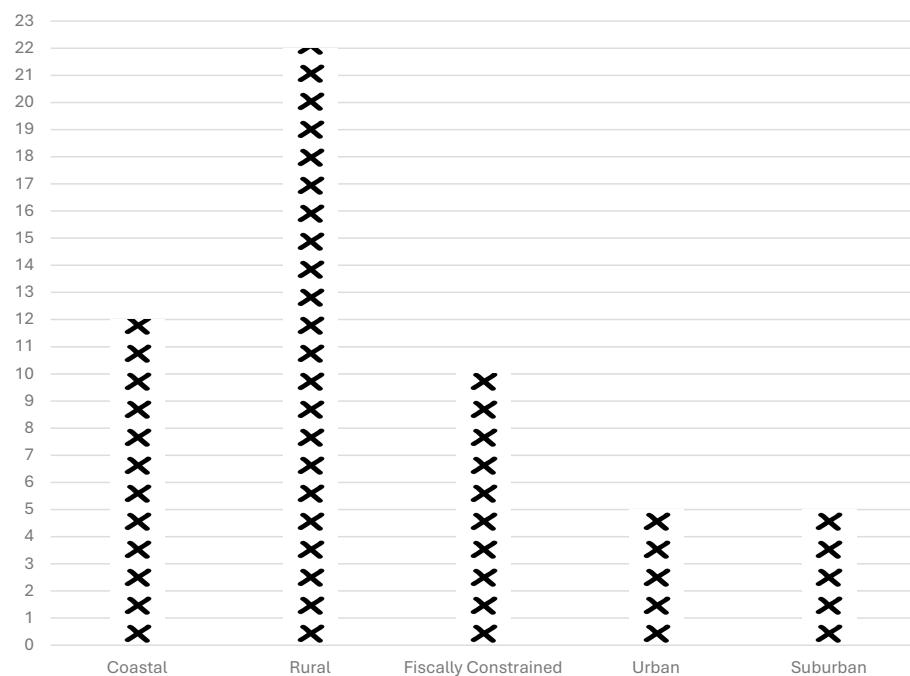
FREQUENCY OF SERVICE POPULATIONS REPORTED BY EACH COUNTY

Respondents could choose more than one answer



FREQUENCY OF CHARACTERISTICS PREVALENT TO COUNTY

Respondents could choose more than one answer



V. SURVEY QUESTIONS

The survey questions are listed below.

Question 1 (Optional)

Question: Finance Director.

Answer Mode: Open Response.

Question 2

Question: What best describes the population of your county?

Answer Mode: Multiple Choice.

Answer Choices: “Small (less than 100,000 residents);” “Medium (100,000 to 400,000 residents);” or “Large (more than 400,000 residents).”

Question 3

Question: Which of the following characteristics describes your county? (Choose all that apply)

Answer Mode: Checkboxes.

Answer Choices: “Coastal,” “Rural,” “Urban,” “Suburban,” or “Fiscally Constrained.”

Question 4

Question: Other than year-round residents, do any of the following groups significantly impact your agency’s services? (Check all that apply)

Answer Mode: Checkboxes.

Answer Choices: “Tourists,” “Snowbirds,” “College students,” “Homeless,” “Elderly/retirees,” or “Other.”

Question 5

Question: What positions/duties is your agency required to staff with SWORN deputies, above and beyond traditional patrol, detective, special assignments, due to legal requirements or MOUs?

Answer Mode: Checkboxes.

Answer Choices: “Court Security,” “School Resource Deputies,” “Civil Process Deputies,” “State Attorney Investigators,” or “Other.”

Question 6

Question: What percentage of your agency’s total sworn deputies are allocated to legally mandated assignments?

Answer Mode: Open Response.

Question 7

Question: Do you have enough sworn Deputies to satisfy your staffing need?

Answer Mode: Multiple Choice.

Answer Choices: “Yes, we confidently staff our office each year;” “Yes, but we struggle to maintain our level of staff;” “No, but we are pretty close to satisfying our identified needs;” “No, we are struggling to reach anywhere close to our identified needs;” or “We do not identify our staffing needs.”

Question 8

Question: Which of the following methods do you primarily use to determine your staffing needs?

Answer Mode: Multiple Choice.

Answer Choices: “Per-capita,” “Minimum manning/past practices,” “Workload Analysis Model,” “Hybrid Analysis Model,” “Determined by current budget level,” “Staffing needs are not identified,” “Response time considerations,” or “Other.”

Question 9

Question: In 2022, the State of Florida created policies to help law enforcement recruitment efforts, including a bonus given to out-of-state hires, a scholarship program to assist with training costs, and increased salary funding for fiscally constrained counties. Did these changes help increase recruitment in your county?

Answer Mode: Multiple Choice.

Answer Choices: “Yes,” “No,” or “Not sure.”

Questions 10-17

Question: In this section, please share what percentage of sworn Deputies’ time is committed to each of the following eight (8) activities.

Answer Mode: Open Response.

Activities: “Attending training;” “Enforcement-related calls for service;” “Nonenforcement-related calls for service;” “Mental health-related calls for service;” “Routine/preventative patrol;” “Involuntary commitments (Baker Act, Marchman Act);” “Participating in community programs/building relationships with the community;” and “Administrative duties.”

Question 18

Question: What is the average response time for emergency calls for service in your community?

Answer Mode: Multiple Choice.

Answer Choices: “1-5 minutes;” “5-10 minutes;” “10-15 minutes;” or “More than 15 minutes.”

Question 19

Question: What is the average response time for non-emergency calls for service in your community?

Answer Mode: Multiple Choice.

Answer Choices: “1-5 minutes;” “5-10 minutes;” “10-15 minutes;” or “More than 15 minutes.”

Question 20

Question: If your agency has experienced a staffing shortage in the last 5 years, has the average response times for calls for service increased?

Answer Mode: Multiple Choice.

Answer Choices: “Average response times have increased significantly;” “Average response times have increased slightly;” “Average response times have remained about the same;” “Average response times decreased;” “My agency has not experienced a staffing shortage in the last 5 years;” or “Not sure.”

Question 21

Question: What is the average length of employment for Deputies at your agency?

Answer Mode: Multiple Choice.

Answer Choices: “Less than 6 months;” “6 months to a year;” “A year to three years;” “Three years to ten years;” or “Ten years or more.”

Question 22

Question: Within the past five years, what is the most frequently cited reason when a Deputy leaves the agency?

Answer Mode: Multiple Choice.

Answer Choices: “Retirement;” “Move to another law enforcement agency for higher pay or career opportunities;” “Leave law enforcement for a higher-paying career;” “Leave the profession because they are unhappy in law enforcement;” “Personal reasons (i.e., illness, moving to follow a spouse, etc.);” or “Other.”

Question 23

Question: What is our agency's biggest hiring challenge for sworn Deputies?

Answer Mode: Multiple Choice.

Answer Choices: "Lack of applicants;" "Applicants do not meet or pass minimum hiring qualifications;" "Applicants decline employment offers;" "Lack of a recruiting budget;" "Lack of affordable housing;" "The agency does not experience hiring challenges;" "Salaries and benefits are not comparable to surrounding agencies;" or "Other."

Question 24

Question: What budgetary concerns does your agency face when hiring a new Deputy?

Answer Mode: Checkboxes.

Answer Choices: "Recruiting costs;" "cost of pre-employment testing (physical exam, psychological exam, etc.);" "Cost of Basic Recruit Training Academy;" "Cost of issued equipment (body armor, firearms and less-lethal weapons, uniforms);" "Cost of vehicles/vessels;" "Cost of body cameras and video storage;" "My agency does not have budgetary concerns for hiring deputies;" or "Other."

Question 25

Question: Has your agency had difficulties obtaining funding for hiring Deputies?

Answer Mode: Multiple Choice.

Answer Choices: "No; I receive all or most of the funds my office requires with little difficulty;" "Somewhat; I receive all or most of the funds my office requires;" or "Yes; funding requests are not met."

Question 26 (Optional)

Question: Please list any other information you would like to include below:

Answer Mode: Open Response.

APPENDIX 2. DEPUTY SHERIFFS PER CAPITA

Due to the availability of data, this section provides the deputy sheriffs per capita for each county's unincorporated population. This indicator is beneficial for understanding the distribution of deputy sheriffs across the state and in monitoring how the number of deputy sheriffs reacts to population fluctuations. As seen in the table below, 37 of the counties experienced a decrease in officers per 1,000 residents from 2019 to 2024.²⁰ Nearly half of Florida's fiscally constrained counties²¹ witnessed increases in their per capita ratio, which was likely made possible by state legislation (2022) that provided recurring funding for increased deputy salaries in fiscally constrained counties.²²

Although deputy sheriffs per capita ratios can help draw comparisons, they do not necessarily serve as adequate data points for determining staff needs. The data fail to capture factors that influence the delivery of law enforcement services, such as geographic area, transit patterns, and the presence of transient populations (college students, snowbirds, tourists, and commuters). Additionally, it does not take into account the experience levels of employed deputy sheriffs. The delivery of services may look different between a sheriff's office primarily composed of new recruits and a sheriff's office primarily composed of those with longer tenure.

COUNTY	RATIO PER 1000 (2019)	RATIO PER 1000 (2024)	PERCENT CHANGE (2019-2024)
Alachua	2.02	1.58	-22%
Baker	1.66	2.01	21%
Bay	2.93	2.58	-12%
Bradford	2.40	2.06	-14%
Brevard	2.35	2.30	-2%
Broward	2.21	2.38	8%
Calhoun	2.51	2.74	9%
Charlotte	1.38	1.25	-10%
Citrus	1.33	1.25	-6%
Clay	1.24	1.26	2%
Collier	0.95	0.90	-6%
Columbia	1.61	1.46	-10%
Desoto	2.33	1.87	-20%
Dixie	1.94	2.08	7%
Duval	1.61	1.75	9%
Escambia	2.04	1.43	-30%
Flagler	1.39	1.49	7%
Franklin	1.76	2.57	46%
Gadsden	3.12	1.60	-49%
Gilchrist	1.62	1.67	3%
Glades	2.10	2.34	12%
Gulf	2.21	2.92	32%
Hamilton	3.53	2.63	-26%
Hardee	2.09	2.38	14%
Hendry	1.98	2.39	21%
Hernando	2.74	1.37	-50%

20 Florida Department of Law Enforcement, Criminal Justice Agency Profile 2019 and 2024. Per capita estimates based on unincorporated population.

21 Florida's fiscally constrained counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

22 Ch. 2022-156, §4, at ln 1248, Laws of Fla.

County	Ratio Per 1000 (2019)	Ratio Per 1000 (2024)	Percent Change (2019-2024)
Highlands	1.36	1.47	8%
Hillsborough	1.58	1.23	-22%
Holmes	1.24	2.73	120%
Indian River	2.20	1.66	-24%
Jackson	1.64	1.94	18%
Jefferson	1.91	2.72	42%
Lafayette	2.19	1.29	-41%
Lake	1.41	1.05	-26%
Lee	1.28	0.99	-23%
Leon	1.09	2.61	140%
Levy	2.56	1.87	-27%
Liberty	2.11	3.49	65%
Madison	2.28	2.03	-11%
Manatee	2.17	1.32	-39%
Marion	1.41	1.14	-19%
Martin	1.04	1.76	69%
Miami-Dade	1.54	2.48	61%
Monroe	3.76	3.09	-18%
Nassau	1.66	1.58	-5%
Okaloosa	2.49	2.18	-12%
Okeechobee	1.93	2.30	19%
Orange	1.82	1.71	-6%
Osceola	1.73	1.59	-8%
Palm Beach	1.76	1.69	-4%
Pasco	1.08	1.26	17%
Pinellas	1.79	1.86	4%
Polk	1.29	1.21	-6%
Putnam	2.00	2.02	1%
Santa Rosa	1.10	1.10	0%

County	Ratio Per 1000 (2019)	Ratio Per 1000 (2024)	Percent Change (2019-2024)
Sarasota	1.28	1.20	-6%
Seminole	1.92	1.76	-8%
St. Johns	1.39	1.19	-15%
St. Lucie	2.82	2.85	1%
Sumter	1.09	1.18	8%
Suwannee	1.27	1.31	3%
Taylor	2.07	1.97	-5%
Union	1.42	1.37	-4%
Volusia	1.80	1.86	3%
Wakulla	2.24	1.90	-15%
Walton	2.75	2.28	-17%
Washington	2.20	1.87	-15%

APPENDIX 3. FLORIDA LAW ENFORCEMENT OFFICER VACANCY RATES (2024)

COUNTY	FULL-TIME LAW ENFORCEMENT BUDGETED	FULL-TIME LAW ENFORCEMENT VACANT	VACANCY RATE
Alachua	275	29	11%
Baker	58	4	7%
Bay	203	17	8%
Bradford	36	4	11%
Brevard	593	52	9%
Broward	1,737	123	7%
Calhoun	23	0	0%
Charlotte	325	26	8%
Citrus	230	9	4%
Clay	398	40	10%
Collier	664	123	19%
Columbia	113	7	6%
Dade	3,225	58	2%
DeSoto	60	4	7%
Dixie	35	1	3%
Duval	1,869	112	6%
Escambia	438	15	3%
Flagler	226	5	2%
Franklin	36	4	11%
Gadsden	60	6	10%
Gilchrist	38	4	11%
Glades	34	3	9%
Gulf	33	1	3%
Hamilton	23	2	9%

COUNTY	FULL-TIME LAW ENFORCEMENT BUDGETED	FULL-TIME LAW ENFORCEMENT VACANT	VACANCY RATE
Hardee	54	2	4%
Hendry	134	13	10%
Hernando	303	8	3%
Highlands	181	18	10%
Hillsborough	1,586	135	9%
Holmes	35	0	0%
Indian River	213	19	9%
Jackson	69	0	0%
Jefferson	25	2	8%
Lafayette	11	2	18%
Lake	302	20	7%
Lee	810	28	3%
Leon	288	12	4%
Levy	76	3	4%
Liberty	22	1	5%
Madison	38	0	0%
Manatee	577	0	0%
Marion	423	17	4%
Martin	305	29	10%
Monroe	191	19	10%
Nassau	184	7	4%
Okaloosa	335	28	8%
Okeechobee	103	5	5%
Orange	1,911	223	12%
Osceola	469	43	9%
Palm Beach	1,706	34	2%
Pasco	696	28	4%
Pinellas	856	42	5%

COUNTY	FULL-TIME LAW ENFORCEMENT BUDGETED	FULL-TIME LAW ENFORCEMENT VACANT	VACANCY RATE
Polk	838	75	9%
Putnam	139	11	8%
Santa Rosa	255	10	4%
Sarasota	486	9	2%
Seminole	461	13	3%
St. Johns	387	9	2%
St. Lucie	328	11	3%
Sumter	193	2	1%
Suwannee	55	2	4%
Taylor	38	0	0%
Union	18	1	6%
Volusia	507	93	18%
Wakulla	76	5	7%
Walton	235	29	12%
Washington	44	3	7%

Using the Criminal Justice Agency Profiles (CJAP) report that is published by the Florida Department of Law Enforcement, Florida TaxWatch divided the number of vacant law enforcement positions by the number of law enforcement positions provided by the budget.

APPENDIX 4. LAW ENFORCEMENT EXPENDITURES BY COUNTY (2023)

COUNTY	LAW ENFORCEMENT EXPENDITURES AS A PERCENT OF TOTAL LOCAL EXPENDITURES	PER CAPITA LAW ENFORCEMENT EXPENDITURES
Alachua	5.5%	\$175.76
Baker	10.9%	\$352.14
Bay	5.7%	\$279.72
Bradford	14.9%	\$417.41
Brevard	12.2%	\$172.11
Broward	8.1%	\$347.89
Calhoun	8.0%	\$198.69
Charlotte	6.9%	\$480.63
Citrus	10.7%	\$315.32
Clay	8.1%	\$254.28
Collier	10.5%	\$634.54
Columbia	8.3%	\$213.36
DeSoto	10.6%	\$284.81
Dixie	26.2%	\$951.22
Duval (Jax)	5.9%	\$562.79
Escambia	7.8%	\$252.98
Flagler	8.9%	\$325.01
Franklin	9.3%	\$647.07
Gadsden	6.3%	\$144.82
Gilchrist	8.2%	\$245.42
Glades	11.8%	\$427.76
Gulf	4.7%	\$302.90
Hamilton	6.2%	\$247.82
Hardee	10.8%	\$369.57

COUNTY	LAW ENFORCEMENT EXPENDITURES AS A PERCENT OF TOTAL LOCAL EXPENDITURES	PER CAPITA LAW ENFORCEMENT EXPENDITURES
Hendry	6.9%	\$385.48
Hernando	12.8%	\$347.18
Highlands	11.5%	\$283.16
Holmes	18.0%	\$361.60
Indian River	10.3%	\$421.03
Jackson	8.0%	\$205.38
Lafayette	12.1%	\$179.70
Lake	7.0%	\$189.75
Lee	5.1%	\$245.67
Leon	7.2%	\$180.07
Levy	6.3%	\$203.48
Liberty	9.9%	\$436.30
Madison	13.9%	\$419.02
Manatee	12.4%	\$329.61
Marion	8.8%	\$226.38
Martin	6.6%	\$450.37
Miami-Dade	4.6%	\$350.74
Monroe	5.0%	\$830.42
Nassau	7.7%	\$308.00
Okaloosa	7.7%	\$325.96
Okeechobee	16.3%	\$584.67
Orange	5.2%	\$243.02
Osceola	8.3%	\$285.76
Palm Beach	19.3%	\$441.46
Pasco	7.9%	\$325.63
Pinellas	5.9%	\$483.90
Polk	10.4%	\$187.96

COUNTY	LAW ENFORCEMENT EXPENDITURES AS A PERCENT OF TOTAL LOCAL EXPENDITURES	PER CAPITA LAW ENFORCEMENT EXPENDITURES
Putnam	8.3%	\$300.71
Santa Rosa	12.8%	\$341.57
Sarasota	13.5%	\$300.63
Seminole	7.8%	\$295.53
St. Johns	6.0%	\$287.01
St. Lucie	6.0%	\$231.58
Statewide	6.5%	295.86
Sumter	5.4%	\$224.93
Suwannee	7.0%	\$192.12
Union	16.1%	\$246.14
Volusia	6.3%	\$166.25
Wakulla	15.9%	\$448.58
Walton	7.4%	\$593.24
Washington	6.4%	\$290.80

Note: Hillsborough County, Jefferson County, and Taylor County were not included due to a lack of survey information.

Data was collected from the Florida Legislative Office of Economic and Demographic Research's survey of Statewide Expenditures and Revenues by Florida's Counties, Municipalities, and Independent Special Districts. Changes in reporting limited the ability to compare changes in investment overtime. Transfers and non-operating expenditures are excluded from total expenditures.

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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All Florida TaxWatch research is done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please contact us if you believe that this paper contains any factual inaccuracies.

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