

Florida's Property Tax Reform: A First Look at Its Affect on Law Enforcement

Ray Lawton

Abstract

Florida Amendment 1 was put before voters in a special election on January 29, 2008. Sponsored by the Florida Legislature, the amendment was projected to slash local taxes by \$9.3 billion over five years. United local governments, already reeling from the effects of an earlier legislative property tax rollback, were urging voters to reject Amendment 1. Less than three weeks before the vote, the governor, aligned with Florida's industry leaders, came out in support of the amendment. Passing with support from more than 64% of the voters, the amendment has left the state, including all 67 counties, and local governments facing a significant loss of operating revenues. Worsened by a recessive national economy, rising unemployment rates and fuel costs dictated by foreign governments, there is no expectation of a rebound in the foreseeable future. This paper will examine the toll Florida's property tax rollback has taken on statewide law enforcement to date, and what may be expected with future funding cuts. The examination expands beyond personnel cuts into effects on law enforcement services, equipment, training and technology.

Introduction

With the arrival of 2008, Florida found itself in the midst of an economic "perfect storm." Merging on the state were the effects of a 2007 legislative property tax rollback, the passage of Florida's Amendment 1, a world-wide economic recession, and fuel cost volatility which propelled gasoline prices to the four dollar-a-gallon mark.

Though history has shown recovery of the economy can be expected, the impact of the tax rollback and of Amendment 1, will effect how Florida conducts business for decades to come. In 1978, the State of California imposed similar tax reform. Thirty years later Proposition 13 has forced cities and counties to become much more dependant on the state for the greatest percentage of their operational revenues.

As of this writing, the State of Florida is \$900 million short of what it needs to operate for the remainder of the year. And the news only gets worse. The prediction for next year is a \$3.5 billion shortfall.

No one can predict how many jobs will be lost or services the state will have to cut, but speculation is grim. With each service cut or reduction by the state, a consequence will be felt within the cities and counties. With their coffers depleting how will they respond?

This is an unprecedented period in Florida's history. Only time will tell the overall consequence of the "perfect storm" to law enforcement and the criminal justice system.

The purpose of this paper is not to opine on the virtues or vices of property tax reform to the state. It is simply to report an initial cause and effect.

By examining the current and predicted effects of reform throughout the state, across a range of critical law enforcement areas, this research will provide a look at where law enforcement stands today, and what may be collectively faced tomorrow.

Literature Review

Florida's Road to Property Tax Reform

"During the 2006 legislative session, no less than 14 proposed constitutional amendments dealing with property taxes were considered by the Florida Legislature. Many of these took quite different approaches, and consensus on a united direction was lacking" (Florida's Property Tax Study: Interim Report, 2007).

In April 2007, Kristin Dorsch wrote *Legislature split on property tax reform* in the Jacksonville Business Journal. The article spoke of the diversification of tax reform proposals circulating within Florida's Legislature. Mark Rubio, the Speaker of the House, proposed a house bill which would replace some or all of the local property taxes with an increase in sales tax, while the Senate's plan was not expected to have any provision on sales taxes (Dorsch, 2007).

In June 2007, Tim Padgett wrote for Time Magazine, *Behind Florida's Property Tax Revolt*. In that article he pointed out that people have often said Florida is the new California. The subject of his story was the start of a legislative special session called in order to reform a dysfunctional property tax system. Noting it had been almost 30 years since California approved Proposition 13, one of the most dramatic property tax reductions in U.S. history, Padgett wrote, "Florida's problem is similar to what California faced in the 1970's: a deluge of new residents and feckless growth management have driven real estate values, and therefore property taxes, beyond the reach of more and more households" (Padgett & Peltier, 2007).

Facing a surge of angry voters, legislators and the governor had been trying to merge three different reform plans since the legislature ended its regular session. Republican Senate Majority Leader Daniel Webster was quoted by Padgett as saying, "this is not so much a cut as it is bringing local governments back to reality."

Early in June 2007, Florida's Senate President and the Speaker of the House of Representatives co-authored a letter to members of the Legislature. It advised that negotiating teams from both sides had reached an agreement on the largest tax cut in Florida's history (Pruitt & Rubio, 2007).

Following the agreement announced by Pruitt and Rubio, Jerome Stockfish and Anthony McCartney detailed parts of the agreement in The Tampa Tribune in, *Tax Cut Would Be State's Largest*. Citing the rollback plan's projected taxpayers' savings of more than \$31 billion over the next five years; it would be the state's largest tax cut.

Under the proposal, plans for libraries, fire stations and parks in Hillsborough County would be scrapped. However, other cuts such as ambulance service and the sheriff's office might be spared (Stockfish & McCartney, 2007).

The negotiated proposal would hold taxes at current levels then require additional cutbacks depending on local governments past taxing performance. Pasco County would be cut three percent, Hillsborough, five percent and Pinellas, seven percent (Stockfisch & McCartney, 2007).

The five percent reduction for Hillsborough County would mean a loss of \$40 million. But Hillsborough Counties' budget director said the cuts would likely be much deeper. County officials had been planning on about \$75 million in new growth so the actual cut in Hillsborough's budget would be closer to \$115 million.

Hillsborough's budget director said this was just the first hit. "If voters approve the second part of the plan (Amendment 1) Hillsborough could lose millions of dollars more and some of the programs spared this year might face cuts" (Stockfisch & McCartney, 2007).

A Controversial Amendment

January 2008 was a month of controversy for Amendment 1 which was set to be decided by voters on January 29th, along with Florida's early presidential primary. Shelly Sigo wrote in *Florida: Crist Pushes Amendment 1*, that critics of the bill argued there were no provisions for alternate fund sources. Meanwhile, the governor felt the reform would benefit those wanting to buy a home, including seniors wanting to downsize and business owners facing rising property values.

The amendment was not welcomed by everyone. In *Florida Government Groups Rally against Amendment 1*, Sigo wrote that united local governments were urging voters to reject Amendment 1. The Florida Association of Counties, Florida League of Cities and Florida School Boards Association, representing 67 counties and school districts and 412 municipal governments jointly opposed the measure. Even Florida Tax Watch, an organization critical of Florida governments spending, opposed Amendment 1 stating, "It is likely to do more harm than good" (Sigo, 2008).

In January 2008 the Florida Police Chiefs Association passed a resolution to reject the property tax reform as proposed in Amendment 1. The Association stated public safety had already been impacted adversely by the legislative rollback. The cities of Crystal City and Fort Meade had disbanded their police departments; others have implemented hiring freezes and manpower reductions. "This frantic urgency to push through tax reform is irresponsible and can have devastating results" (Martinez, 2008).

In *Amendment 1 Creates a Rift*, Steve Bousquet wrote, that Governor Crist was well known for his support of public safety. But, Amendment 1 had opened a rift between the governor and Florida's public safety agencies. Bousquet wrote that the 2007 property tax rollback approved by the governor and the legislature had forced statewide cuts in public safety budgets. Amendment 1 would make it worse. The governor, however, "described predictions of police and firefighter layoffs as scare tactics." (Bousquet, 2007)

In *On amendment, governments and homeowners split*, Katie Gallagher wrote, "If put on hold by Governor Charlie Crist's office these days, you won't hear easy listening music. Instead, the phone plays a voice over praising the controversial Amendment 1, a proposal to decrease property taxes on the ballot on Tuesday." At the same time, Alachua County Commissioner Rodney Law declared that the county is officially

opposed to Amendment 1. Law stated the amendment imposes on local governments and their budgets. "Amendment 1 makes a broken tax system even worse," Law said (Gallagher, 2008).

Amendment 1 Could Devastate Police Services, by Ron Littlepage, appeared in the Florida Times-Union. In the article Littlepage wrote, "Republicans in Tallahassee knew exactly what they were doing when they moved Florida's presidential primary up to January 29th against the wishes of the national parties. They wanted to reduce democratic turnout. Their property tax amendment will have a better chance of passing if democrats stay home and republicans vote. Independents, also more likely to vote against the amendment, can't vote in the presidential primary and a one-issue ballot for them probably won't bring them out in droves" (Littlepage, 2008).

Appearing in the South Florida Sun-Sentinel, by Linda Kleindienst, *Florida's Police Chiefs Oppose Property Tax Amendment*, reports Florida's police chiefs joined with teachers and other government workers in an attempt to defeat Amendment 1. Florida's Police Chief Association represents more than 750 law enforcement executives. The association publicly warned that passage of Amendment 1 could lead to severe budget cuts which would affect public safety.

Taking exception to the public warning, Mike Haridopolos, R-Indianapolis responded "you are telling me the first thing they are going to cut is police and fire? I find that intellectually dishonest...not being forthright with voters" (Kleindienst, 2008).

The Jacksonville publication, *The Potential Impact of Amendment 1: The Consequences of Yes*, questioned whether or not Amendment 1 was a good thing? Tallahassee thinks so and so does the real estate market. They claim Amendment 1 is good for Florida and local governments need to trim the fat. Fighting the amendment, however, are local leaders in every municipality in Florida, and almost every public safety organization in Florida. Their claim is the amendment will reduce revenues to fight fire and crime.

The Amendment Passes

On January 31, 2008, Shelly Sigo wrote, *Florida Voters Approve Amendment 1 Tax Relief Measure*. Sigo noted that voters passed the controversial tax relief measure by a margin of 64 to 36 percent. The amendment was the second part of a legislative tax relief package to cut governmental spending at all levels. Sigo also noted more cuts could be coming in the future to offset the effects of climbing property taxes and insurance rates related largely to explosive population growth. The amendment was sold by promising to slash large local taxes, while government officials warned voters that it could result in layoffs and cut backs in local services.

In a St. Petersburg Times article by Alex Leary titled, *Property Taxes: Unfair system's a little more so now*, Leary writes that "House Speaker Marco Rubio, determined to maintain the spotlight on taxes, is eyeing two ambitious property tax plans despite the odds" (Leary, 2008).

One of Rubio's plans, similar to California's Proposition 13, would cap taxes at 1.35% of taxable value. The other plan set a cap on local and state government revenue and spending. Though either plan would have a tough time in the legislature,

another approach would be through the Budget Reform Commission which has the power to bypass the legislature and put items on the ballot.

Frustrated With Lack of Tax Savings

Thousands of taxpayers got a nasty surprise when they received their Truth in Millage or TRIM notice, wrote Mike Salinero in, *Many put on Notice, Tax Break to Decline*. Expecting tax relief after passing Amendment 1 in January, many are upset at seeing the assessed value of their home rise, even though home prices continue to fall.

A September 2, 2008 Tampa Tribune Editorial titled, *As Tax Notices arrive this Month, Homeowners find ugly Shock*, voiced the same concerns as the Salinero story. It explained that homeowners had every right to be angry about their property tax notices, pointing out that in spite of criticizing local governments for failing to lower property taxes, legislators actually increased property taxes for schools, the only property tax they directly control. "States traditionally meet their obligation to schools by spending general revenues from sales tax. Florida, some years ago, decided to shift this obligation to homeowners and business owners" (The Tampa Tribune, 2008).

In a September 14, 2008 commentary, The Tampa Tribune wrote, *Florida Must Stop Shifting its Tax Load to Business*. The commentary explained that homestead exemptions did cause property taxes on homes to fall a little after January's election approving Amendment 1. But, at the same time for Florida's businesses, their taxes were going up. The piece stated that the legislature should make Florida's businesses a priority regarding tax reform.

Budgets Statewide Feel Effects of Reform

Kurt Wenner, wrote in the January 2008 volume of Florida Tax Watch, a report titled, *Proposal Uses \$1.1 billion in Trust Fund Transfers to Balance the \$70 Billion Budget*. Wenner wrote that Florida's governor had recommended moving \$1.1 billion from various trust funds to support the state's General Revenue Fund. Both the House and Senate budget chiefs, Wenner wrote, implied they were not happy with the trust fund transfers and are, instead, looking for more agency budget cuts.

Broward Sheriffs Office Faces Major Cuts, Scott Wyman, in this story, wrote that at least half of the \$94 million in spending cuts facing Broward County next year would come from regional law enforcement and South Florida's jail system. Commissioners vowed that the sheriff must share equally in the cuts that will be made in all areas including libraries, parks, animal control and environmental protection. The commissions' position appears contrary to the governors' assurance that law enforcement would not be harmed by Amendment 1 (Wyman, 2008).

The City of Bradenton may have to shave nearly \$2 million dollars from next year's budget. In this article, *Police Grapple with Budget Cuts*, appearing in the Bradenton Herald, the city advises the last place they wish to impose funding cuts is in public safety. But, at the same time they acknowledged that public safety consumed about 60% of the city's budget.

Citing the legislative tax rollback effective October 1, 2007 and the potential for passage of Amendment 1, effective October 1, 2008; Mayor John Peyton of Jacksonville announced a new day for local governments in his budget address on July 16, 2007. Announcing a projected \$65 million budget shortfall he provided three options

to balance the city's budget; cut departmental funding; generate new revenue; hybrid-cuts and new revenue (Peyton, 2007).

Identifying Jacksonville's fire and rescue department as 15 percent of the city's budget and the sheriff's office as 35 percent, the budget of both departments were cut 4 million dollars and 8.3 million dollars respectively (Peyton, 2007).

The mayor warned that should Amendment 1 be passed into law, the next budget year could be facing a shortfall exceeding \$100 million (Peyton, 2007).

In a letter from Marion County Sheriff Ed Dean to Chairman of the Board of County Commissioners dated May 29, 2008, Sheriff Dean advised the Chairman that his budget request for FY2008-09 was 4.8 % less than the adopted budget of FY2007-08.

Cuts in Sheriff Dean's budget included a reduction of 6 % of his work force. Twenty five deputies, nineteen correctional positions, and eleven other positions were cut, for a total of fifty-five positions. His budget also included no replacement vehicle purchases and he advised of increases in repair and maintenance cost.

Sheriff Dean closed by pointing out that his submitted budget for FY 2008-09 reduced his staffing to 2004 levels and allowed for contingency funds adequate for only three days of operational cost.

In *Sheriff dramatic in fighting cuts*, Jonathan Abel reported that the Pinellas County Sheriff's budget is larger than any other Pinellas elected official. The sheriff's proposed budget for 2008-09 is \$261 million and that is almost \$25 million less than this year's budget. The cut is expected to result in the elimination of up to 161 positions, reductions in capital outlay, and reductions in the purchase of new equipment (Abel, 2008).

Brandon Kutner is president of the North-Central Chapter of the Florida Police Benevolent Association. In, *Paying for law enforcement*, he wrote that Amendment 1 "has effectively crippled some local governments and dramatically decreased the level of services available in others" (Kutner, 2008). He stated in his article that the amendment was never intended to reduce public safety infrastructure. Yet, public safety is at the forefront of debate concerning the upcoming budget year (Kutner, 2008).

In *Safety Forces prepare for buyout's impact*, Robert Myers wrote of a different way Lee County was dealing with funding cuts. "Public safety forces across Lee County will be spread thinner as local governments shave millions of salary dollars through pension buyouts,"(Myers, 2008). The City of Fort Myers is expected to lose nearly 20% of its senior police officers and firefighters, before the end of the year (Myers, 2008).

In August, 2008, according to *Crist to throw reserves at \$1.5 billion budget hole*, by Catherine Dolinski, the governor announced he planned to take at least \$600 million from state reserves to plug part of the \$1.5 billion budget hole. At the same time, Florida's Chief Financial Officer Alex Sink commented on the possibility that the 4% statewide spending holdbacks would become permanent. She said blunt cuts would be inappropriate; some areas such as law enforcement couldn't stand more cuts beyond the \$6 billion shaved over the past year from total state spending. "We're past belt tightening; lets face it," Sink said. "Rather than do another 4% cut we need to be more surgical about where the cuts are" (Dolinski, 2008).

In *Lawmakers face \$3.5 billion gap in next year's budget*, Catherine Dolinski wrote that in addition to the current budget shortfall, lawmakers learned in August 2008

of the projected shortfall for the upcoming year. They learned they will face a \$3.5 billion hole in the states budget next year, “raising concerned cries in both parties about the future of Florida’s health, education and criminal justice systems” (Dolinski, 2008).

Senator Victor Crist noted that the need for publicly funded education, healthcare, and criminal justice goes up in bad economic times. Crist, Budget Chief for Criminal Justice, said that after last years cutbacks “it would be ‘nearly fatal’ for courts and prisons to absorb even the 4% spending holdback the governor has ordered for this year” (Dolinski, 2008).

Josh Hafenbrack reported in *Florida taps \$672 million in reserves to help balance budget* that in September 2008, at the governor’s urging, the legislative budget commission drained \$672 million from Florida’s reserves to keep the state government running. The move would not be a final fix. Legislators would meet again in a few months to find \$795 million in cuts to cover the remainder of the states \$1.5 billion shortfall (Hafenbrack, 2008).

Perspectives on the transfer of funds and the pending further cuts were mixed. House Budget Chairman Ray Sansom, R-Destin, was quoted as saying, “today is a good day in Florida, not a bad day. We’re continuing to balance the budget. We can’t spend money we don’t have.” While Senator Nann Rich, D-Weston opined, “I don’t think we can balance this budget in the future by continuing to reduce spending, cut services, and leave our kids unsafe or uneducated” (Hafenbrack, 2008). And, democratic representative Ron Sanders-Key West was quoted as asking the legislative budget commission “would it be safe to summarize and say the state budget is in deep doo doo” (Caputo, September 11, 2008)?

In September, 2008, Bill Cotterell, writing *Florida budget fight now a war of words* for News-Press.Com, stated that the governor, after urging the transfer of over \$670 million from the states “rainy day” reserves, commented “the remainder of the money would have to be ‘scrounged’ after the November 4 elections, using “other evolving options” (Cotterell, 2008). Cotterell wrote the words meant different things on different sides of the aisle. “For Republicans, the meaning of ‘other evolving options’ was that the state would have to live within its means and sit and wait for the economy to improve; while for Democrats, it meant to look at increasing income to the state and potentially raising taxes” (Cotterell, 2008).

By early November, projections were growing worse. In *State budget director says Florida may see billion-dollar dip in collected taxes*, Bill Cotterell wrote, “The State Budget Director said today that next weeks revenue estimating conference might result in a billion dollar reduction in Florida’s projected tax collections. That is on top of the \$1.4 billion already lopped off revenue expectations for the current fiscal year” (Cotterell, 2008).

Florida’s Chief Financial Officer Alex Sink suggested that the state’s Republican leaders were in denial about the dire economy, Steve Bousquet wrote in *Florida leaders in denial about budget problem, Sink says*. She said a possible \$1 billion gap in state funding demanded urgent attention.

State-Agencies Prepare for Budget Cuts

“Citing the consequences of further budget cuts, State Attorney Mark Ober asked the governor to exempt the states 20 judicial circuits from reductions,” wrote Neil Johnson in *Ober asks Crist to shield state attorney jobs from budget ax*. State Attorneys throughout Florida are in line to lose about \$13.4 million, meaning a potential loss of over 200 jobs. Those cuts are in addition to the 700 positions already vacant from cuts which occurred in the 2007-08 budget year.

Ober explained that Hillsborough’s felony prosecutors handle over 300 cases at any time, and misdemeanor prosecutors handle more than 600. Those numbers will increase if the budgets are cut again. “The increasing work load for the remaining attorneys would likely boost the 24% turnover rate” (Johnson, 2008).

Workload concerns were not unique to the State. In July 2008, Susannah Nesmith wrote *Dade public defender: Caseload is untenable*. In that story she reported that Miami-Dade Public Defender Bennett Brummer made the case that his office was so under-funded his attorneys had to refuse cases. Brummer asked that his office be allowed to refuse all new cases not involving the death penalty. He stated his defenders were so over-burdened they could not perform their constitutional duties for new clients. Budget cuts forced him to stop filling vacancies which increased the work on everyone, and the increased work loads have led more people to leave (Nesmith, 2008).

In *Budget cuts hit FDLE hard*, Bill Cotterell reports that in October 2008, leaders of local law enforcement organizations urged the governor to spare major cuts to the Florida Department of Law Enforcement. The concern was that FDLE would be forced to start charging fees for laboratory services. Since local governments were already impacted by tax rollbacks some may not be able to pay for FDLE services. The result might be that conviction could depend on where the crime occurred rather than on the evidence (Cotterell, 2008).

A few days later in, *From State Government down, we’re about to feel the pain*, Bill Cotterell wrote, “Florida taxpayers are about to get a swift introduction into what state government does for them, and they are not going to enjoy it” (Cotterell, 2008). He went on to write, “the shortfall for next year is projected as high as \$3.5 billion. Until they know how big a whack to take at the budget, there is no way legislators can know how many jobs will be lost or specifically which state services will be on the chopping block” (Cotterell, 2008).

Catherine Dolinski, in *Cuts hit agencies hard*, reported that no state service is immune from potentially draconian funding cuts, as the state struggles to fill a budget hole as large as \$3.5 billion.

Fuel Costs Climb Sharply

At a time when the state was facing a multi-billion dollar deficit, future additional funding cuts and precedent setting unemployment, fuel cost exploded. In June 2008, Mark Meinero and Ben Rooney, staff writers for CNN Money.Com reported in *Gas price record reaches \$4 a gallon* that “Gasoline rose to a milestone mark Sunday as the

national average compiled by motorist group AAA reached \$4 a gallon for the first time” (Meinero & Rooney, 2008).

In July 2008, Matt Coleman’s article *Police try to cut their gas usage, not their patrol efforts*, appeared in The Florida Times-Union. In that report Coleman wrote, that unlike businesses and others who face rising fuel cost, law enforcement agencies have to maintain service to the public. Hence, they are searching for ways to reduce their budgets without affecting public safety. “Most agencies have shifted to smaller, more cost effective, cars. The Jacksonville Sheriffs Office started replacing its fleet three years ago, and is close to eliminating all Crown Victoria’s in favor of the Impala” (Coleman, 2008).

Florida’s Economy

The *2008 Florida Economic Outlook* stated “should a recession occur the downturn in Florida is likely to be deeper and more prolonged than the rest of the nation” (Morrell, 2007).

Supporting the projection that Florida faced an economic downturn was an article which appeared in September 2008, in The Tampa Tribune. Titled, *Sales tax drop hits county budget*, and was written by Christian Wade and Mike Salinero, the article stated, “As the state’s economic slump continues, Florida consumers are cutting back on everything from buying cars to eating out” (Wade & Salinero, 2008). Less spending means less sales tax money for local governments to cover the losses already inflicted from lower property tax revenue. Based on projections from the tax rollback alone, “Hillsborough County’s 2009 budget is being cut by more than 80 million dollars” (Wade & Salinero, 2008).

In September 2008, The Daytona Beach News-Journal printed a story regarding crime in a down economy. Titled, *Sheriffs say crime stats reflect down economy*, the article reported, “Prospects of a continued sluggish economy fueled fears, last year, for sheriffs in Volusia and Flagler Counties that some crimes could increase this year as residents face more financial difficulties. They speculated that continued economic struggles might lead to an increase in violence and thefts” (Daytona Beach News-Journal, 2008).

The State of Florida also fell victim to Wall Street as the economy worsened. The Associated Press reported on September 16, 2008 in, *Sink seeks analysis on Florida portfolio* that Florida’s Chief Financial Officer, Alex Sink, will meet with the cabinet members to discuss the impact of Lehman Brothers filing for Chapter 11 protection. This marked the biggest bankruptcy in U.S. history. The Florida Treasury had nearly \$140 million invested in Lehman Brothers bonds (Associated Press, 2008).

Florida’s Unemployment Climbs as Economy Tumbles

The Associated Press reported in August 2008, in *Fla. unemployment rate highest since 1995* that, “Florida’s unemployment is the highest it’s been in more than 13 years, another sign of the state’s struggling economy” (Associated Press, 2008).

California's Proposition 13: Is it an Insight to Florida's Future?

In 1988, ten years after California passed Proposition 13; Edmund Andrews wrote, *The Curse of California's Proposition 13*. In that article Andrews explained some of the unforeseen cost of achieving the goals of Proposition 13. He noted that over the last ten years some government services had declined and streets and sewers were falling into disrepair. But, he wrote, "that's not where the real damage has been done" (Andrews, 1988). Proposition 13 had relieved older homeowners, but at the cost of young families and businesses. Additionally, Proposition 13 had forced local governments to find alternative sources of funding. User fees were imposed to fund many general services such as, sewers, parks, education and electric power.

Between 1983 and 1987, the average impact fee rose by more than 93%, from \$5,700 to \$11,807. Because, in most cities, the fee remains the same regardless of the cost of the home, developers are prone to building more upscale housing. Consequently, "California lags below the national average in home ownership and home affordability" (Andrews, 1988).

In 1998, at the 10th Annual Envisioning California Conference, Jeffrey I. Chapman, Professor of Public Administration in the School of Policy, Planning and Development at the University of Southern California, presented *Proposition 13: Some Unintended Consequences*. In his paper he cited rising home prices, increasing property taxes and legislative inaction as trends existing in California through much of the five years prior to the passage of Proposition 13.

"When the California legislature adjourned in the fall of 1977 without passing any significant property tax reforms, even though 22 different reforms were proposed, voters quickly signed the circulating initiative petitions for the Jarvis-Gann proposition (Jarvis-Gann became known as Proposition 13 because of its number on the 1978 ballot)" (Chapman, 1998). Chapman wrote the Proposition passed because voters believed government was inefficient and bloated and the waste should be eliminated.

Twenty years after passage of Proposition 13 counties have had to change the way they generate revenue. "The role of property tax has diminished, falling from 33 percent to 12 percent of aggregate county revenue" (Chapman, 1998). "Almost entirely offsetting this percentage change has been the increase in importance of state funds, which now constitute 42 percent of county revenues" (Chapman, 1998).

In June, 2008, the Public Policy Institute of California released a publication entitled *Proposition 13: 30 Years Later*. In that publication, one of a series of articles called *Just the Facts*, they discussed the following details of Proposition 13.

- Proposition 13 is a constitutional amendment passed at a time of escalating housing values and property taxes, by a margin of 65 % to 35 %.
- Proposition 13 fundamentally changed property tax rates and local government revenue sources. Today much of the revenue for city and county government comes from the state and counties must rely less on property taxes and more on other taxes and fees.
- Support for Proposition 13 remains high.

Methods

The purpose of this survey was to determine the immediate and near-future consequences of Florida's largest-ever tax cut on local law enforcement's ability to provide services. Not since the late 1970's with California's passage of Proposition 13, has a state undergone such a historic reduction in revenues. Worsened by a recessive national economy and unpredictable foreign-controlled fuel cost, this \$31 billion-plus cut will have a dramatic influence on all levels of state and local government.

Data was collected through surveys directed to Florida's sheriffs because of their direct budget authority as constitutional officers. Individual offices were selected based on three criteria; the sheriff is elected and was retained in 2009, the law enforcement population equals or exceeds twenty officers, and the sheriff operates a detention facility.

The instrument first identified the demographics of the office as to size, and Florida Department of Law Enforcement (FDLE) region. It then examined what effect the tax reform has had or will have on agency budgets by percentage values. Finally, the scope of budget cuts was measured in five critical areas of the agency; personnel, technology, training, equipment and provision of law enforcement services.

Affect on personnel was measured in the agency's ability to retain employees. Technology's measure was the agency's ability to grow or expand, while training was measured by potential reductions in types or hours of training offered, or training positions cut. Equipment was measured by an agency's ability to carry out the needed replacement of operational equipment such as pursuit vehicles or transport vans, and specialty equipment such as rotary or fixed wing aircraft, marine vessels or tools such as bomb robots. Lastly, provision of law enforcement services examined what services such as school resource or community deputies, K9, motors or DUI squads may be affected by cuts.

Published results of this survey do not identify specific offices. Results are published as affects on the state, regions and by agency sizes.

Results

The survey was conducted using the electronic survey instrument "Survey Monkey." An email link to the survey was sent to thirty-four sheriff's offices throughout the state of Florida. Sixteen surveys were completed for an overall response rate of 47%, (16/34).

Survey demographics included the agency's Florida Department of Law Enforcement (FDLE) region of the state, and the agency size based on the number of full-time law enforcement officers. The data returned is discussed in summations of state, region and agency size. All percentages are truncated to whole numbers, and are derived from the total number of respondents.

Lone agencies within a demographic were not considered in summation. For example, only one agency within the Orlando region and one within the Pensacola region responded to the survey. They are not considered in regional summations, but

are considered within summations by agency size. Likewise, only one agency with a law enforcement population of 1000 or more responded. Though it is not included in agency size summations, it is included within regional.

Survey responses were received from six of Florida's seven FDLE regions. Response rates varied region to region from 100% in the Fort Myers region to 0% in Miami. Likewise, survey response rates varied by agency size. One hundred percent of the agencies populated with between 400-999 law enforcement officers (LEO) responded, while only one agency (25%) with 1,000 or more responded.

Budgets

Statewide, 68% of respondents reported budget reductions of less than 2% for FY09. Those agencies exceeding the 2% reduction were spread among four of the six reporting regions. The two largest reductions came from the Ft. Myers and Tampa Bay regions, reporting 5.1-7%, and 7.1-10% respectively. Forty-two percent of the agencies with a population between 20-199 LEO, exceeded the 2% budget reduction.

As for FY10, 56% of the agencies recorded unknown in regard to budget impact, while 37% expect cuts between 2 – 5%.

Personnel

Fifty-six percent of respondents reported they have or will reduce law enforcement and civilian positions during FY09. Fifty percent reported they will not fill vacant law enforcement or civilian positions.

Regionally, 50% of the Jacksonville and 33% of the Tampa Bay agencies reported they have or will reduce law enforcement positions.

Among agencies populated with 200-399 LEO, 50% reported they have or will reduce law enforcement and civilian positions.

Among those reporting they have or will reduce law enforcement positions; two agencies report a reduction of at least 20 positions each, while a third reports between 11 and 20 positions to be reduced. Three other agencies will reduce by less than 5 positions each. The Jacksonville and Tampa Bay regions endured the largest reductions, followed by Orlando.

Forty two percent of the agencies populated with 20-199 LEO did not respond to this question. The 200-399 LEO population showed the greatest reduction of law enforcement positions, followed by the 400-999 LEO.

As for civilian positions, 61% reported they have or will reduce civilian positions. Once again, the Jacksonville and Tampa Bay region were the hardest hit, followed by Orlando, then Fort Myers.

Agencies populated between 200-399 LEO and 400-999 LEO were the most affected with large reductions

For FY10, 43% reported they may have to reduce law enforcement positions. Thirty-seven percent report the same for civilian positions. Fifty percent reported unknown as to the effect of FY10 on their personnel.

For those responding with other than unknown, the Fort Myers and Tallahassee regions expect the greatest impact. Populations most affected are the 20-199 LEO followed by the 200-399 LEO.

Technology

Regarding technology positions affected in FY09, one agency will reduce and one will not fill vacant positions. Both agencies are within the 200-399 LEO population.

For FY10, only 20% of the respondents reported they would face no impact to their agency's technology positions, the remaining 80% reported they are uncertain.

Considering an agency's ability to expand its technology (hardware, software, etc.), 46% reported tax reform will have no impact in FY09, while 53% reported it would slow or delay technology growth.

The Jacksonville region had the largest number of agencies reporting an affect on their technology followed by the Fort Myers region. The 200-399 LEO, followed by the 20-199 LEO agencies have the largest number reporting a negative influence on technology growth.

For FY10, responses to this question changed dramatically. Forty-six percent of respondents reported no impact in FY09, but for FY10, only 6% percent reported no impact. For FY10, 53% reported they expect slowed or delayed technology growth, while 40% reported they are uncertain. There was little difference in reporting from region to region.

In FY10, the 400-999 LEO joined with the 200-399 LEO and 20-199 LEO in their expectation of a negative influence on technology growth.

Training

Seven agencies (43%) reported there will be no impact to their training in FY09, while six others (37%) will reduce the types of training offered, and four (25%) will reduce total hours of training. One agency will and one agency may reduce training positions.

The Tampa Bay region showed the greatest consequence, with two of the three agencies reporting an adverse influence on training. One agency will reduce training positions while another will reduce the types and hours of training offered, and may reduce training positions.

Agencies populated with 200-399 LEO were the most affected. Fifty percent reported reductions in types and hours of training offered.

Statewide, the number of agencies reporting no impact in FY10 dropped to 6% as compared to 46% in FY09. Uncertainty climbed from 6% in FY09 to 40% in FY10. Agencies reporting they would reduce the types of training offered increased by 13% in FY10.

The region with the greatest expectation that the types of training offered will be reduced is Fort Myers, at 75%. Combined at 66% within the Tampa Bay region, is an agency reporting it expects a reduction in the types of training offered, and a second agency expecting not only a reduction in the types of training but also a reduction in

total hours of training offered and possibly a reduction of training positions. The Jacksonville region records the greatest percentage of uncertainty at 75%.

Fifty percent of the agencies populated with 20-199 LEO reported an expectation that types of training and hours of training will be reduced. One of those agencies reports a possible loss of training positions. The remaining 50% of those agencies reported they are uncertain.

Among larger agencies, populated with 200-399 LEO, 42% expect a reduction in the types of training offered with one agency expecting a reduction in the total hours of training. The remaining agencies within this demographic report they are uncertain (28%), or did not respond to the question. Fifty percent of the agencies populated with 400-999 LEO reported they expect a reduction in types of training offered. The other 50% reported they are uncertain.

Equipment

Only five agencies (33%) of the 15 agencies responding to this question reported that in FY09, there will be no impact to their operational equipment (vehicles, transport vans, etc.) or specialty equipment (aircraft, vessels, bomb robots, etc.) needs.

Eight agencies (53%) reported they will be prohibited from purchasing any new types of specialty equipment. Thirty-three percent reported they will be prohibited the needed replacement of at least some operational equipment, while 20% will be prohibited the needed replacement of most or all operational equipment. Combined five agencies (31%) reported they will be prohibited the needed replacement of at least some specialty equipment or most or all specialty equipment.

The Tampa Bay region was the highest in reporting no impact on equipment needs at 66%. Conversely, the Fort Myers and Jacksonville regions reported the greatest adverse impact on equipment with 75% of their agencies reporting a prohibitive effect to both operational and specialty equipment needs.

Fifty percent of the agencies populated with 400-999 LEO reported no impact to equipment needs for FY09. Agencies with 200-399 LEO reported the greatest adverse effect to equipment with 100% of their agencies reporting an impact to either operational equipment, specialty equipment, or both.

For FY10, uncertainty climbed to 40% as compared to 0% in FY09. Only one agency reported they would suffer no impact to their equipment needs in FY10. Regionally, the only significant change for FY10 was in the Tampa Bay region which went from recording no impact at 66% in FY09 to 66% uncertainty in FY10.

Agencies populated with 400-999 LEO went from reporting 50% no impact in FY09 to 50% uncertainty in FY10.

Services

Five specific law enforcement services were identified for possible elimination in FY10. Of these, two agencies identified Community Resource Officers for potential elimination. One each, selected School Resource Officers, Child Protective Services (funded by DCF), and Motorcycle Units. The greatest selection for this question was uncertain.

The only two regions to specify potential cuts were Fort Myers and Tampa. Agencies populated with 20-199 LEO were the most specific in identifying potential cuts.

Discussion

Overall, four of Florida's seven regions responded to the survey at regional rates ranging from 44% (Jacksonville) to 100% (Fort Myers). With the exception of agencies exceeding 1000 or more law enforcement officers (LEO), all others were represented with response rates from 41% (20-199 LEO) to 100% (400-999 LEO).

Over 68% of those responding reported reductions to their budgets in FY09. Though half of those affected reported reductions of less than 2%, the other half endured cuts of 2% to 10%. For next year, FY10, there is much uncertainty about what sheriffs may face regarding their agencies' budgets. The property tax roll-back is but one contributor to that uncertainty.

Our recessive economy will not rebound overnight, local governments' sales tax revenues continue to decline, and for the most part our fuel cost teeter in the hands of many who are not among our closest allies. Conflict or even peril of impending conflict in some regions of the world will send our fuel cost soaring back to, and above, the four dollar-a-gallon mark borne last summer.

Fifty-six percent of respondents reported the FY10 effect of Florida's tax reform on their budgets was unknown, while 38% expect reductions ranging from 2%-5%. The selections "unknown" and "uncertain" are weaknesses in this survey because they have no fundamental value. Though the implication of unknown or uncertain in today's economic climate conveys a negative undertone, there is no absolute way to assess the selection. In other words, does the respondent mean "unknown," but not expected to be too bad, or "unknown," but bracing for the worst.

Clearly, in regard to personnel, agencies are preparing to do more with less. Starting in FY09, over half of the agencies surveyed were not filling vacant positions or were reducing current ones. These reductions applied to both law enforcement and civilian positions.

For FY10, only one agency reported they did not expect tax reform to affect their personnel; while, the number of agencies fearful of having to cut both law enforcement and civilian positions climbed dramatically. Smaller agencies (20-199 LEO and 200-399 LEO) appear to bear the brunt of potential cuts, but with 50% of the respondents selecting "unknown", only time will tell who is hit the hardest.

Regarding technology, thirteen agencies reported for FY09, there was no influence on their technology positions. For FY10, that number dropped by 80%, to three. Uncertainty of what would happen climbed to 80% for FY10.

For FY09, a significant number of agencies (53%) reported that technology growth had slowed or was delayed within their agencies. The greatest impact was on agencies of between 20-199 LEO and 200-399 LEO.

For FY10, all agencies save one, reported tax reform would slow or delay their technology growth (53%), or that they were uncertain of its effect on technology (46%). Also, for FY10, larger agencies joined with the smaller in expectations of an adverse

outcome on technology. The most affected agencies are 20-199 LEO, followed by 200-399 LEO, then 400-999 LEO.

Whereas almost half of the respondents reported no impact to their agencies' training in FY09, that number dropped to one in FY10. Though some agencies are concerned with losing training cadre, most expect to reduce the hours and types of training offered.

Agencies' concerns for equipment emerged in FY09. Only five agencies reported no impact to their equipment budget for that year. The remaining agencies reported their inability to purchase needed replacements for at least some or most or all of their operational (pursuit vehicles, motorcycles, transport vans, etc) and specialty equipment (aviation, marine, and bomb robots).

By FY10, all agencies except one, expect the inability to replace equipment in need of replacement.

Though the great majority of agencies report they are uncertain of what services they may need to eliminate in FY10, some are already considering where to make cuts. Among considerations are School Resource Officers, Community Resource Officers, Child Protective Services (funded by DCF), and Motors. What is telling is that no respondents selected "none of the above" as their answer to potential police service cuts.

The survey, to no one's surprise, at least partially substantiates what everyone in law enforcement already knows. These are austere times and will be for some time to come. Since the completion of the survey in January 2009, news on the economy has not gotten better. No one knows if the nation's economy, or Florida's economy, has reached bottom. In fact, no one knows with certainty if we are even near bottom.

Without consideration of recession or the environment that led to last years fuel cost crisis, most local governments feared the consequences of Florida's property tax reform.

Until we completely emerge from economic recession, it will be impossible to judge the true outcome, the good or bad, of tax reform on our state and its services.

In this period of uncertainty, one thing stands clear. Florida's timing for tax reform could not have come at a more turbulent time.

Major Ray Lawton was appointed to the Hillsborough County Sheriff's Office in 1982. Since that time, Ray has worked various assignments in patrol, special investigations, internal affairs and human resources. Ray currently serves as the district commander of patrol services in District III in Northwest Hillsborough County. Ray has a Bachelor of Arts degree in Criminal Justice from St. Leo University.

References

- Abel, J. (2008, May 23). Sheriff dramatic in fighting cuts. *St. Petersburg Times*. Retrieved August 12, 2008, from <http://pqasb.pqarchiver.com/sptimes/access/1484054781.html?dids=1484054781:1484054781&FMT=FT&FMTS=ABS:FT&date=May+24%2C+2008&author=JONATHAN+ABEL&pub=St.+Petersburg+Times&edition=&startpage=B.1&desc=SHEIFF+DRAMATIC+IN+FIGHTING+CUTS>
- Andrews, E. L. (1988, June 17). The curse of California's proposition 13. *The New York Times*. Retrieved August 4, 2008, from <http://query.nytimes.com/gst/fullpage.html?res=940DE3D8113AF934A25755C0A96E948260>
- As tax notices arrive this month, homeowners find ugly shock. (2008, September 2). *The Tampa Tribune*. Retrieved October 11, 2008, from <http://www2.tbo.com/content/2008/sep/02/na-as-tax-notices-arrive-this-month-homeowners-fin/>
- Bousquet, S. (2008, January 24). Amendment 1 creates a rift. *St. Petersburg Times*. Retrieved November 10, 2008, from http://www.sptimes.com/2008/01/24/State/Amendment_1_creates_a.shtml
- Bousquet, S. (2008, November 8). Florida leaders in denial about budget problem, Sink says. *St. Petersburg Times*. Retrieved November 10, 2008, from <http://www.tampabay.com/news/politics/state/article895271.ece>
- Caputo, M. (2008, September 11). Lawmakers plug part of state budget hole. *Miami Herald*. Retrieved September 29, 2008, from <http://www.miamiherald.com/458/v-print/story/681489.html>
- Chapman, J. I. (1998, September 24). Proposition 13: Some unintended consequences. *Public Policy Institute of California*. Retrieved October 14, 2008, from <http://www.ppic.org/main/publication.asp?i=116>
- Coleman, M. (2008, July 29). Police try to cut their gas usage, not their patrol efforts. *The Times-Union*. Retrieved September 17, 2008, from http://www.jacksonville.com/tu-online/stories/072908/met_310639750.shtml
- Cotterell, B. (2008, September 15). Florida budget fight now a war of words. *News-Press.com*. Retrieved November 11, 2008, from <Http://floridabeer.org/Newclips/Sept19NewsClips.doc>

- Cotterell, B. (2008, October 14). Budget cuts hit fdlle hard. *Tallahassee Democrat*. Retrieved November 11, 2008, from <http://floridacapitalnews.com/apps/pbcs.dll/article?AID=/20081014/CAPITOLNEWS/810140320&theme>
- Cotterell, B. (2008, October 20). From state government down, we're about to feel the pain. *Tallahassee Democrat*. Retrieved November 11, 2008, from <http://tallahassee.com/article/20081020/OPINION05/810200304/1006/OPINION>
- Cotterell, B. (2008, November 10). State budget director says Florida may see billion-dollar dip in collected taxes. *News-Press.com*. Retrieved November 12, 2008, from <http://news-press.com/article/20081110/NEWS01/81110085/1002/NEWS01>
- Dean, E. (2008, May 29). Sheriff's budget request for fiscal year 2008-2009, cover letter. Retrieved August 30, 2008, from <http://www.marionso.com/pdfs/2008-09%20Budget%20Letter.pdf>
- Dorsch, K. (2007, April 13). Legislature split on property tax reform. *Jacksonville Business Journal*. Retrieved November 1, 2008, from <http://tampabay.bizjournals.com/jacksonville/stories/2007/04/16/story5.html>
- Dolinski, C. (2008, August 20). Crist to throw reserves at \$1.5 billion budget hole. *The Tampa Tribune*. Retrieved November 11, 2008, from <http://www2.tbo.com/content/2008/aug/20/me-crist-to-throw-reserves-at-15-billion-budget-ho/>
- Dolinski, C. (2008, August 28). Lawmakers face \$3.5 billion gap in next year's budget. *The Tampa Tribune*. Retrieved November 11, 2008, from <http://ww2.tbo.com/content/2008/aug/28/me-lawmakers-face-35-billion-gap-in-next-years-bud>
- Dolinski, C. (2008, October 19). Cuts hit agencies hard. *The Tampa Tribune*. Retrieved November 11, 2008, from <http://www2.tbo.com/content/2008/oct/19/na-cuts-hit-agencies-hard>
- Fla. Unemployment rate highest since 1995. (2008, August 15). *Associated Press*. Retrieved November 1, 2008, from http://www.wkrg.com/consumer/article/unemployment_rate_hits_13_year_high/16930/
- Florida must stop shifting its tax load to businesses. (2008, September 14). *The Tampa Tribune*. Retrieved November 7, 2008, from <http://www2.tbo.com/content/2008/sep/14/bz-florida-must-stop-shifting-its-tax-load-to-busi/news-opinion-editorials/>

- Florida's property tax study: Interim report. (2007, February 15). *Legislative Office of Economic and Demographic Research*, p. 2. . Retrieved September 9, 2008, from <http://edr.state.fl.us/property%20tax%20study/Ad%20Valorem%20iterim%20repo rt.pdf>
- Gallagher, K. (2008, January 25). On amendment, governments and homeowners split. *The Independent Florida Alligator*. Retrieved August 31, 2008, from <http://www.alligator.org/articles/2008/01/25/news/local/tax.txt>
- Hafenbrack, J. (2008, September 11). Florida taps \$672 million in reserves to help balance budget. *South Florida Sun-Sentinel, Tallahassee Bureau*. Retrieved October 3, 2008, from <http://www.sun-sentinel.com/news/local/florida/sfl- flfbudget0911sbsep11,0,821201.story>
- Johnson, N. (2008, June 24). Ober asks Crist to shield state attorney jobs from budget ax. *The Tampa Tribune*. Retrieved September 9, 2008, from <http://www2.tbo.com/content/2008/jun/24/241633/ober-asks-crist-shield-state- attorney-jobs-budget-/news-breaking/>
- Kleindienst, L. (2008, January 24). Florida's police chiefs oppose property tax amendment. *South Florida Sun-Sentinel*. Retrieved November 3, 2008, from <http://www.tcpalm.com/news/2008/jan/24/floridas-police-chiefs-oppose-property- tax-amendme/>
- Kutner, B. C. (2008, August 4). Brandon C. Kutner: Paying for law enforcement. *The Gainesville Sun*. Retrieved September 24, 2008, from http://www.gainesville.com/article/20080804/OPINION03/555096439/- 1/opinion&title=Brandon_C__Kutner__Paying_for_law_enforcement
- Leary, A. (2008, March 2). Property taxes: Unfair system's a little more so now. *St. Petersburg Times*. Retrieved August 12, 2008, from http://www.sptimes.com/2008/03/02/Opinion/Property_taxes__Unfai.shtml
- Littlepage, R. (2008, January 25). Amendment 1 could devastate police services. *The Florida Times-Union*. Retrieved August 31, 2008, from http://www.jacksonville.com/tu-online/stories/012708/opl_240350758.shtml
- Martinez, Y. (2008, January 23). Florida police chiefs against amendment 1. Retrieved September 24, 2008, from City of Palm Bay, Florida Web site: http://listserv.palmbayflorida.org/cgi- bin/wa.exe?A2=POLICE_DEPARTMENT;VR5Pfw;20080123155127-0500
- Meinero, M. & Rooney, B. (2008, June 8). Gas price record reaches \$4 a gallon. *CNN Money.Com*. Retrieved November 7, 2008, from http://money.cnn.com/2008/06/08/news/economy/gas_prices/index.htm?cnn=yes

- Morrell, S. O. (2007, December). The 2008 Florida economic outlook. *Florida TaxWatch: Economic Commentary*. 23. Retrieved on August 13, 2008 from <http://www.floridataxwatch.org/resources/pdf/eco23.pdf>
- Myers, R. (2008, September 8). Safety forces prepare for buyouts' impact. *Southwest Florida News-Press*, A1.
- Nesmith, S. (2008, July 31) Dade public defender: Caseload is untenable. *Miami Herald*. Retrieved September 17, 2008, from <http://www.nacdl.org/public.nsf/defenseupdates/Florida085>
- Padget, T. & Peltier, M. (2007, June 12). Behind Florida's property tax revolt. *Time, Inc.* Retrieved November 7, 2008, from <http://www.time.com/time/nation/article/0,8599,1632143,00.html>
- Peyton, J. (2007, July 16). Budget address 2007-2008, consolidated city of Jacksonville. Retrieved August 11, 2008, from <http://www.springmusicfest.net/NR/rdonlyres/epgvsnvb4fnr44r6ardldb7objjyemtix7oijkuyo3ntxrx2teo2yrqfomhkvklfu3p3orjstpgcnjurgrvpcm4azkc/Managing+In+Un+certain+Times+07-15-07+final+11pm.ppt#31>
- Police grapple with budget cuts. (2008, April, 20). *Bradenton Herald*. Retrieved August 16, 2008, from State Library of Florida- Web Portal: <http://find.galegroup.com/ips/stsrt.do?prodId=IPS>
- Proposition 13: 30 years later. (2008, June). *Public Policy Institute of California: Just the Facts*. Retrieved November 2, 2008, from http://www.ppic.org/content/pubs/jtf/JTF_Prop13JTF.pdf
- Pruitt, K., & Rubio, M. (personal communication, June 8, 2007) from President of the Senate and Speaker of the House of Representatives to Senators and Representatives of the Florida Legislature. Retrieved October 2, 2008, from <http://www.myfloridahouse.gov/FileStores/Web/HouseContent/Approved/Announcements/Uploads/Documents/PropertyTaxReformDocuments/MembLetter.pdf>
- Salinero, M. (2008, August 30). Many put on notice tax break to decline. *The Tampa Tribune*. Retrieved October 10, 2008, from <http://www2.tbo.com/content/2008/aug/30/300023/na-many-put-on-notice-tax-break-to-decline/news/>
- Sheriff say crime stats reflect down economy. (2008, September 6). *The Daytona Beach News- Journal*.

- Sigo, S. (2008, January 3). Florida: Crist pushes amendment 1. *The Bond Buyer*, p. 9. Retrieved August 16, 2008, from State Library of Florida- Web Portal: <http://find.galegroup.com/ips/stsrt.do?prold+IPS>
- Sigo, S. (2008, January 15). Florida government groups rally against amendment 1. *The Bond Buyer*, p. 4. Retrieved August 16, 2008, from State Library of Florida- Web Portal: <http://find.galegroup.com/ips/stsrt.do?prold+IPS>.
- Sigo, S. (2008, January 31). Florida voters approve amendment 1 tax relief measure. *The Bond Buyer*, p. 36. Retrieved August 16, 2008, from State Library of Florida- Web Portal: <http://find.galegroup.com/ips/stsrt.do?prold+IPS>
- Sink seek analysis on florida portfolio. (2008, September 16). The Associated Press. Retrieved November 3, 2008, from <http://www.topix.com/state/fl-gov/2008/09/cfo-alex-sink-seeks-analysis-on-florida-portfolio>
- Stockfisch, J.R. & McCartney, A. (2007, June 9). Tax cut would be states largest. *The Tampa Tribune*. Retrieved November 1, 2008, from <http://www.tbo.com/news/metro/MGBFCGJKP2F.html>
- The potential impact of amendment 1: The consequences of yes. (2008, January 28). *Metro Jacksonville*. Retrieved November 3, 2008, from <http://www.metrojacksonville.com/content/view/704/121/>
- Wade, C. M. & Salinero, M. (2008, September 3). Sales tax drop hits county budget. *The Tampa Tribune*. Retrieved November 1, 2008, from <http://www2.tbo.com/content/2008/sep/03/me-sales-tax-drop-hits-county-budget/>
- Wenner, Kurt (2008). Proposal uses \$1.1 billion in trust fund transfers to balance the \$70 billion budget.. *Florida TaxWatch: Budget Watch*. 14. Retrieved on August 13, 2008 from <http://www.floridataxwatch.org/resources/pdf/01312008BudgetWatch.pdf>
- Wyman, S. (2008, February 6). Broward sheriff's office faces major budget cuts. *South Florida Sun-Sentinel*. Retrieved November 3, 2008, from <http://www.sun-sentinel.com/news/local/broward/sfl-flbcuts0206sbf06,0,632689.story>

Appendix

Introduction

The purpose of this research is to determine the immediate and near-future impact of Florida's largest-ever tax cut on local law enforcement's ability to provide services. Not since the late 1970's with California's passage of Proposition 13, has a state undergone such a historic reduction in revenues. Arriving at a time when the nation is struggling through an economic recession, and fuel costs are volatile, this \$31 billion-plus cut will have a dramatic influence on all levels of state and local government.

Data will be collected through surveys directed to Florida's sheriffs because of your direct budget authority as constitutional officers. Individual offices were selected based on three criteria: the sheriff was re-elected in 2008, the law enforcement population equals or exceeds twenty officers, and the sheriff operates a detention facility. Your office is one of 34 to meet the criteria.

Published results of this survey will not identify a specific office. Results will be published as overall impact on the state, impact region to region, and impact by agency sizes.

The instrument first identifies the demographics of your office as to size and FDLE region. It then examines what effect the tax reform has had or will have on five critical areas of your agency: personnel, technology, training, equipment and provision of law enforcement services.

Once completed, this research will provide us with a glimpse of where we stand today and possibly what we collectively face tomorrow.

Survey Instructions

For this survey, questions refer only to law enforcement officers and civilian support staff. Please do not include detention officers when considering your answers. There are 20 questions in this survey. Several questions are asked twice, first for the current fiscal year (FY09), then again for YOUR EXPECTATIONS for next fiscal year (FY10).

Demography

1. In which Florida Department of Law Enforcement (FDLE) region is your office located?

a. Pensacola	e. Orlando
b. Tallahassee	f. Ft. Myers
c. Jacksonville	g. Miami
d. Tampa Bay	

2. Which of the below best reflects the number of full time law enforcement officers in your agency?

a. 20-199	c. 400-999
b. 200-399	d. 1000 or more

Effect

3. For the current fiscal year (FY09), which statement best reflects the impact of Florida’s tax reform on your agency’s budget?

a. No Impact	e. Reduction 5.1% to 7%
b. Reduction less than 2%	f. Reduction 7.1% to 10%
c. Reduction 2% to 3.5%	g. Reduction greater than 10%
d. Reduction 3.6% to 5%	

4. For next fiscal year (FY10), which statement best reflects YOUR EXPECTATIONS of the impact of Florida’s tax reform on your agency’s budget?

a. No Impact	e. Reduction 5.1% to 7%
b. Reduction less than 2%	f. Reduction 7.1% to 10%
c. Reduction 2% to 3.5%	g. Reduction greater than 10%
d. Reduction 3.6% to 5%	h. Unknown

Personnel

5. For the current fiscal year (FY09), which statement(s) best reflect the impact of Florida’s tax reform on your agency’s personnel? Mark all that apply.

a. No impact on personnel (IF NO IMPACT, SKIP TO QUESTION #8)	e. May have to reduce civilian positions
b. Will not fill vacant law enforcement positions	f. Will or have reduced law enforcement positions
c. Will not fill vacant civilian positions	g. Will or have reduced vacant civilian positions
d. May have to reduce law enforcement positions	

6. For the current fiscal year (FY09) if you **did or will** be reducing law enforcement positions, which statement best reflects the reduction.

a. N/A	d. Reduction of 11-20 positions
b. Reduction of less than 5 positions	e. Reduction of more than 20 positions
c. Reduction of 6-10 positions	

7. For the current fiscal year (FY09) if you **did or will** be reducing civilian positions, which statement best reflects the reduction.

a. N/A	d. Reduction of 11-20 positions
b. Reduction of less than 5 positions	e. Reduction of more than 20 positions
c. Reduction of 6-10 positions	

8. For next fiscal year (FY10), which statement(s) best reflect YOUR EXPECTATIONS of the impact of Florida's tax reform on your agency's personnel? Mark all that apply.

a. No impact on personnel (IF NO IMPACT, SKIP TO QUESTION #11)	e. May have to reduce civilian positions
b. Will not fill vacant law enforcement positions	f. Will reduced law enforcement positions
c. Will not fill vacant civilian positions	g. Will reduced civilian positions
d. May have to reduce law enforcement positions	h. Unknown

9. For next fiscal year (FY10) if you MAY or WILL reduce law enforcement positions, which statement best reflects YOUR EXPECTATIONS?

a. N/A	d. Reduction of 11-20 positions
b. Reduction of less than 5 positions	e. Reduction of more than 20 positions
c. Reduction of 6-10 positions	f. Unknown

10. For next fiscal year (FY10) if you MAY or WILL reduce civilian positions, which statement best reflects YOUR EXPECTATIONS?

a. N/A	d. Reduction of 11-20 positions
b. Reduction of less than 5 positions	e. Reduction of more than 20 positions
c. Reduction of 6-10 positions	f. Unknown

Technology

11. For the current fiscal year (FY09), which statement(s) best reflect the impact of Florida’s tax reform on your agency’s technology positions? Mark all that apply.

a. No impact on technology positions	e. Uncertain
b. Will not fill vacant technology positions	
c. Will reduce technology positions	
d. May have to reduce technology positions	

12. For next fiscal year (FY10), which statement(s) best reflect YOUR EXPECTATIONS for the impact of Florida’s tax reform on your agency’s technology positions? Mark all that apply.

a. No impact on technology positions	e. Uncertain
b. Will not fill vacant technology positions	
c. Will reduce technology positions	
d. May have to reduce technology positions	

13. For the current fiscal year (FY09), which statement best reflects the impact of Florida’s tax reform on your agency’s technology growth (hardware, software, etc.)?

a. No impact on technology growth	
b. Will slow or delay technology growth	
c. Will force cut-backs to technology	
d. Uncertain of impact to technology	

14. For next fiscal year (FY10), which statement best reflects YOUR EXPECTATIONS for the impact of Florida's tax reform on your agency's technology growth (hardware, software, etc.)?

a. No impact on technology growth	
b. Will slow or delay technology growth	
c. Will force cut-backs to technology	
d. Uncertain of impact to technology	

Training

15. For the current fiscal year (FY09), which statement(s) best reflect the impact of Florida's tax reform on your agency's training? Mark all that apply.

a. No impact on training	e. Will reduce types of training offered
b. Will not fill vacant training positions	f. Will reduce total hours of training offered
c. Will reduce training positions	g. Uncertain of impact to training
d. May reduce training positions	

16. For next fiscal year (FY10), which statement(s) best reflect YOUR EXPECTATIONS of the impact of Florida's tax reform on your agency's training? Mark all that apply.

a. No impact on training	e. Will reduce types of training offered
b. Will not fill vacant training positions	f. Will reduce total hours of training offered
c. Will reduce training positions	g. Uncertain of impact to training
d. May reduce training positions	

Equipment

Operational equipment - represents patrol vehicles, motorcycles, transport vans, etc.

Specialty equipment - represents aviation, marine, bomb robots, etc.

17. For the current fiscal year (FY09), which statement(s) best reflect the impact of Florida's tax reform on your agency's equipment needs? Mark all that apply.

a. No impact on equipment
b. Will prohibit the needed replacement of at least some operational equipment
c. Will prohibit the needed replacement of most or all operational equipment
d. Will prohibit the needed replacement of at least some specialty equipment
e. Will prohibit the needed replacement of most or all specialty equipment
f. Will prohibit the purchase of new types of specialty equipment
g. Uncertain of impact to equipment

18. For next fiscal year (FY10), which statement(s) best reflect YOUR EXPECTATIONS of the impact of Florida's tax reform on your agency's equipment needs? Mark all that apply.

a. No impact on equipment
b. Will prohibit the needed replacement of at least some operational equipment
c. Will prohibit the needed replacement of most or all operational equipment
d. Will prohibit the needed replacement of at least some specialty equipment
e. Will prohibit the needed replacement of most or all specialty equipment
f. Will prohibit the purchase of new types of specialty equipment
g. Uncertain of impact to equipment

Services

19. Which of the following services are currently provided by your agency? Mark all that apply.

a. Aviation	f. Child Protective Services (funded by DCF)
b. Marine	g. Motorcycle unit
c. K9	h. DUI squad
d. School Resource Officers	i. Mounted Posse
e. Community Resource Officers	j. None of the above

20. For next fiscal year (FY10), which of the following services provided by your agency will or may be eliminated as a result of Florida's tax reform? Mark all that apply.

a. Aviation	f. Child Protective Services (funded by DCF)
b. Marine	g. Motorcycle unit
c. K9	h. DUI squad
d. School Resource Officers	i. Mounted Posse
e. Community Resource Officers	j. None of the above
	k. Uncertain