

DEAR TAXPAYERS.

Florida TaxWatch has taken a keen interest in the criminal justice system because public safety is a critical component of all aspects of life in our great state. The blessings of liberty, which all Floridians hold so dearly, can only be exercised in a free and safe Florida, where citizens can pursue their dreams and ambitions without fear.

In March 2004, exactly a decade ago, Florida TaxWatch published a research paper which recommended targeted salary increases for prosecutors and public defenders to reduce turnover, which was hovering around 11 percent at the time. We pointed out that the taxpayers' cost to replace attorneys resigning due to inadequate pay was a higher amount than would be required to increase starting salaries.

A decade later, the findings in this report show the problem has gotten significantly worse. The starting salary of our Assistant State Attorneys and Assistant Public Defenders is among the lowest in the United States, and the average turnover rate has increased to 18 percent. Almost all State Attorney and Public Defender offices in Florida have experienced years with turnover rates exceeding 20 percent.

Within the criminal justice system, we need highly skilled and dedicated employees, with the experience and judgment to properly and responsibly carry out the laws that our elected officials have placed in statute. We hope that this report can help generate a new discussion about the need to properly compensate the men and women we charge with the safety of our streets.

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President & CEO

INTRODUCTION

The discretion and authority to arrest and jail a citizen, and file charges which deprive individuals of their freedom and life, ranks at the top of the most powerful governmental actions a state official can exercise. In Florida, this authority is given to the State Attorney, with very limited judicial oversight until trial and post-trial stages. "The prosecutor has more control over life, liberty and reputation than any other person in America" according to former U.S. Attorney Robert Jackson. The vast power of the prosecutor amplifies the need for strong public defenders to protect individual rights, prevent injustice and counter-balance the almost limitless authority of the state.

Florida has grouped its 67 counties into 20 judicial circuits, with elected State Attorneys (SAs) and Public Defenders (PDs) who implement criminal justice laws and processes. They are assisted by just over 3,500 Assistant State Attorneys (ASAs) and Assistant Public Defenders (APDs) who serve at their direction and discretion, and exercise derivative power.¹

How does Florida assure talented lawyers fill these ASA and APD positions so critical to public safety and individual fairness? Are current salaries sufficient to attract and retain quality and experienced ASAs and APDs? Protestations about inadequate pay and high staff turnover among ASAs and APDs are not new. In 2001 MGT of America conducted a study of APD salaries which concluded low salaries were driving turnover rates to very high levels and creating excessive costs to recruit and retrain attorneys. MGT revisited this issue in 2003 at the request of the Florida Legislature and found ASAs and APDs were substantially underpaid, resulting in a high turnover rate. MGT recommended immediate salary increases to deter resignations caused by inadequate pay. MGT also calculated the cost to refill positions to be \$6.6M. MGT reported in 2003, as they had

Those most familiar with the problem say no. Buddy Jacobs, spokesman for the Florida Prosecuting Attorneys Association, testified at a recent legislative hearing "there are two kinds of prosecutors in Florida, those leaving...and those looking."² He explained that inadequate salaries are draining offices of talent and experience, and that the resulting high turnover is detrimental to an efficient and effective criminal justice system in Florida. Julianne Holt, President of the Florida Public Defender Association, made similar public remarks about APDs. She testified that salaries are not competitive with other government and private legal positions, motivating many APDs to leave in search of better pay.3

¹ Totals received from Justice Administrative Commission (JAC) as of Feb 2014.

² Testimony to Senate Appropriations Committee in Dec 2013.

³ Testimony to Senate Judiciary Committee in Jan 2014.

⁴ MGT of America Final Report "Florida Public Defenders Comparative Salary Analysis" Feb 5, 2001.

⁵ MGT issued a second report in 2003 regarding ASA and APD pay and retention issues.

in 2001, that it costs taxpayers more to recruit and retrain replacement ASAs and APDs than it would to increase salaries.

In 2004, Florida TaxWatch reviewed the "costs more to pay less" anomaly while analyzing Constitutional Revision 7, which shifted criminal justice operating costs from counties to the state.⁶ Florida TaxWatch issued a special report based on surveys completed by two dozen ASAs and APDs who had recently resigned because of inadequate pay. Florida TaxWatch agreed with MGT and recommended immediate salary increases for ASAs and APDs to stem the high turnover rate, save tax dollars and improve efficiency.

Florida TaxWatch continues to be interested in this issue because it directly impacts public safety and is a big ticket budget item. Taxpayers provide over \$4 billion annually to cover the costs of crime and punishment.⁷ Among this is more than \$621 million to cover SA and PD Office operations, with salaries comprising approximately 75 percent of their operating costs.

This review will analyze starting salaries for ASAs and APDs nearly a decade after Florida TaxWatch last addressed this topic. The intent is to determine how ASA and APD starting salaries compare with other states, and review

the turnover rate and impact of constant resignations on criminal justice processing.8 Is the policy of paying low starting salaries to SAs and APDs penny smart but pound foolish?

RESPONSIBILITIES OF ASSISTANT STATE ATTORNEYS & ASSISTANT PUBLIC DEFENDERS

Unlike most state employee positions, ASAs and APDs must meet specific education, testing and character qualifications, and be members in good standing of the Florida Bar. Membership requires a college and law degree from an accredited institution, coupled with the successful completion of the bar examination, followed by character and background checks.⁹ Most new members of the Florida Bar carry a sizeable education debt incurred during their years of education. The average debt is \$75,000 for public law schools, and \$125,000 for private law schools.¹⁰ If this debt includes undergraduate education it can be as high as \$250,000.

ASAs and APDs receive direct appointments from, and serve at the pleasure of, the

⁶ Improving State Attorney & Public Defender Budget Process & Targeted Salary Increases Will Help Achieve Revision 7 Goals, Reduce Trial Lawyer Turnover, Florida TaxWatch Special Report March 2004.

⁷ Governor Scott 2014 Budget Submission requests 4.6B for Public Safety.

⁸ This analysis will not look at public v private salary comparisons, or other state and federal legal position salaries. While these jobs pay more, and are often referenced when comparing ASA and APD salaries, it skews the salary numbers upward. Many attorneys seek criminal trial work experience at the state level specifically, and do so understanding different legal sectors pay differently.

⁹ Florida Bar Admission Requirements include Educational Qualification (Doctor of Jurisprudence degree), Technical Competence (successful completion of Florida bar examination), Proof of Character and fitness (18 years or older, no felony conviction, not on felony probation, not previously disbarred, no current suspension from foreign jurisdiction, etc.)

¹⁰ ABA Journal Mar 28, 2012

SA and/or PD.¹¹ ASAs and APDs take an oath, receive a badge, and start with misdemeanor cases which carry a maximum of one year in county jail. They immediately make charging decisions, determine case strengths, negotiate pleas, and work with law enforcement officers, judges, corrections officials, witnesses and first responders. Training new attorneys to master law enforcement procedures, and comprehend forensic evidence takes time. ASAs and APDs must develop case management and learn court rules as they hone advocacy abilities, and develop a mature sense of judgment. The learning curve is steep, and long hours are spent by supervisors observing, training, and developing ASAs and APDs, all of which increase the cost to taxpayers.

SALARY COMPARISON

National starting salary comparisons for ASAs and APDs are not easily drawn. States have different pay tables and benefit packages, regional cost of living differences, and varied job expectations. Some locations are more geographically desirable, and the duties and stresses in a large city will obviously differ from small rural settings. Nonetheless, looking at other states provides a reasonable estimate of the starting salary benchmark for criminal trial work.

When comparing the job requirements and stresses on ASAs and APDs in Florida versus other states, Florida stands near the top of all measurable categories involving crime and punishment. According to the FBI Crime in the United States 2012 Report, California, Texas, and Florida were the only states with 1000 or more murders. Similarly, only Texas and California had more violent crimes than Florida. Florida's larger population does not mitigate this statistic, as the per capita rate also exceeds the national average and places Florida in the top ten states for violent crime.

Florida is one of three states with prison populations over 100,000; is a capital punishment state with the second largest death row population; and has the most prisoners serving life without parole sentences (LWOP). Capital and LWOP cases are complex matters which can take years to complete and involve lengthy appeals. Sophisticated evidence and constitutional law issues are often involved, as well as mental responsibility issues. ASAs and APDs must also be alert to substantive changes in the laws.

Florida has tough minimum mandatory sentences, limited parole, and requires 85 percent sentence completion, the combination of which has increased the

^{11 2013} Florida Statutes 27.181 (ASAs) and Florida Statutes 27.53 (APDs)

¹² See Wall Street Journal "State Prison Populations" June 20, 2013; "Which States Have the Most People on Death Row" America Behind Bars August 22, 2013; and "Life Goes on: The Historic Rise in Life Sentences in America" The Sentencing Project November 20, 2013.

prison population. In addition, Florida has an involuntary civil commitment procedure for violent sexual predators which extends detention beyond adjudged sentence in many cases. ASAs and APDs supervise these matters as well. These statistics and job requirements emphasize why Florida must attract quality

ASAs and APDs to meet significant workloads, and assert keen professional judgments to preserve public safety.

The tables below show the starting pay across the 20 circuits for ASAs and APDs, as well as the number of attorneys currently earning less than \$50,000 per year.

ASA STARTING PAY BY CIRCUIT

APD STARTING PAY BY CIRCUIT

ASA STARTING PAY BY CIRCUIT			APD STARTING PAY BY CIRCUIT				
Circuit#	Total ASA	Salary	# Under 50k	Circuit#	Total PD	Salary	# Under 50k
1	88	\$41,400	38	1	58	\$40,950	28
2	44	\$40,484	19	2	36	\$39,084	17
3	26	\$41,400	9	3	17	\$42,000	7
4	123	\$41,400	57	4	78	\$40,000	43
5	107	\$41,500	49	5	62	\$41,000	35
6	196	\$44,000	41	6	113	\$40,000	20
7	95	\$41,400	38	7	60	\$39,084	23
8	55	\$41,000	21	8	38	\$40,000	13
9	145	\$38,749	79	9	140	\$45,000	54
10	97	\$43,000	30	10	57	\$40,000	21
11	314	\$40,000	178	11	178	\$42,000	103
12	73	\$40,000	26	12	43	\$41,390	12
13	126	\$40,000	35	13	126	\$40,000	57
14	32	\$41,400	7	14	27	\$41,400	6
15	121	\$40,000	33	15	89	\$43,000	29
16	18	\$51,000	0	16	19	\$50,000	0
17	214	\$40,000	86	17	136	\$40,000	70
18	114	\$42,000	42	18	60	\$42,000	13
19	53	\$45,000	17	19	34	\$41,500	16
20	118	\$44,500	27	20	79	\$43,000	37
AVERAGE	2159	\$41,912	830	AVERAGE	1350	\$41,570	501

Per this data, collected in January 2014, starting annual salaries for ASAs and APDs in Florida now average \$41,700, with 1,331 ASAs and APDs earning less than \$50,000 per year.¹³

How does this starting salary compare to pay received by prosecutors and public defenders nationally? The table below looks at starting salaries for prosecutors and public defenders in three groupings of states based on population (Group 1), geographic proximity (Group 2), and states in the east with large populations and significant crime statistics (Group 3).¹⁴

GROUP 1

California	\$92,000		
Texas	\$65,000		
New York	\$59,500		

GROUP 2

Georgia	\$56,286		
North Carolina	\$53,000		
Virginia	\$49,099		

GROUP 3

Illinois	\$59,340		
Pennsylvania	\$50,199		
Ohio	\$48,025		

These salaries track other published national reviews of state attorney and public defender starting pay. The Wall Street Journal reported in 2012 that the national average for local

prosecuting and defense attorneys was \$50,000.¹⁵ In 2012 the National Association for Legal Career Professionals (NALP) reported the average starting pay for prosecuting attorneys was \$50,391 in first year; \$55,023 in second year; and \$59,024 in the third year. NALP reported public defender starting pay to be very similar: \$50,542 in first year; \$54,576 in second year; and \$60,106 in third year.¹⁶

No matter which study or state comparison is used, the starting pay for ASAs and APDs in Florida lags by a wide margin. This pay deficiency becomes more acute when you consider that over 40 percent of ASAs and APDs in Florida (many in their 3rd or 4th year) earn less than the average starting pay around the country. In the first three years, the period when most decide whether to continue or move on, the aggregate pay shortage for ASAs and APDs in Florida ranges from \$30,000 to \$50,000. Add the typical six figure debt carried forward after college and law school, and it becomes clear why ASAs and APDs are resigning and seeking better-paying jobs.

ASA AND APD TURNOVER

Workforce retention is a key measure in the business community because high turnover costs waste time and resources, and negatively influence employee satisfaction. Top companies in the private sector implement dynamic retention strategies focused on career development and progression, competitive

¹³ SA and PDs have limited discretion to set salaries for their staff within the budget framework of each circuit. This explains the minor differences in pay noted in the chart.

¹⁴ Salary data harvested from official state websites for State Attorney Offices and District Attorney Offices. Where the state has a range, the average was used. This data does not include cost of living adjustments.

^{15 &}quot;Lawyer Salary Update: Class Warfare Edition" Wall Street Journal, October 18, 2012

^{16 2012} Public Sector and Public Interest Attorney Salary Report

wages and benefits, flexible work schedules, and employee feedback. Turnover rate goals in the private sector are 3 to 5 percent, while turnover norms in the public sector are 10 to 12 percent. Studies regularly define the consequences of high turnover: loss of institutional knowledge; additional duties for those remaining; rising backlogs and

reduced productivity; and high replacement costs for selection, onboarding, training and development of new employees.¹⁷

Displayed in the following tables are ASA and APD turnover rates for the last 5 years.

ASA TURNOVER RATE BY CIRCUIT

CIRCUIT#	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
1	20.00%	21.82%	17.07%	10.19%	21.25%
2	27.18%	35.13%	15.52%	20.38%	17.83%
3	35.68%	48.09%	4.02%	8.16%	24.49%
4	32.00%	18.05%	14.46%	27.95%	22.14%
5	8.43%	12.79%	12.36%	12.44%	15.92%
6	14.38%	7.55%	15.77%	20.13%	8.95%
7	22.46%	14.69%	26.02%	9.73%	22.29%
8	6.38%	20.41%	10.44%	14.50%	12.63%
9	17.03%	10.13%	12.00%	23.48%	20.49%
10	19.35%	11.32%	14.55%	9.58%	14.69%
11	16.87%	15.62%	19.50%	15.41%	20.62%
12	18.18%	12.03%	19.70%	17.91%	15.83%
13	15.17%	10.54%	9.88%	13.63%	16.89%
14	56.55%	20.99%	25.20%	12.70%	20.23%
15	18.50%	13.19%	16.97%	21.47%	15.09%
16	24.39%	34.68%	35.29%	25.81%	18.18%
17	17.40%	14.55%	13.03%	15.13%	15.58%
18	12.89%	12.69%	12.43%	15.51%	11.28%
19	17.67%	10.42%	12.05%	14.29%	11.11%
20	14.39%	14.42%	12.35%	9.61%	11.02%
AVERAGE	18.20%	14.71%	15.38%	16.07%	16.58%

Data provided by Executive Director, Justice Administration Commission, February 20, 2014

¹⁷ Can Employment Empowerment Reduce Turnover? Evidence from the U. S. Federal Bureaucracy. Sergio Fernandez & Sun Young Kim presented June 2013.

APD TURNOVER RATE BY CIRCUIT

CIRCUIT#	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
1	26.98%	18.00%	21.02%	26.84%	35.32%
2	21.01%	21.53%	11.73%	22.04%	8.36%
3	18.18%	27.12%	5.71%	28.57%	31.43%
4	46.00%	27.20%	15.17%	19.05%	15.64%
5	24.02%	12.77%	22.69%	11.51%	12.21%
6	12.75%	10.85%	10.59%	15.52%	12.33%
7	12.84%	9.35%	14.55%	13.97%	13.65%
8	26.47%	8.57%	11.11%	5.71%	16.90%
9	25.43%	19.81%	21.60%	27.31%	28.93%
10	16.30%	6.88%	6.56%	4.80%	7.35%
11	18.27%	17.52%	14.40%	16.84%	15.50%
12	12.93%	11.98%	9.26%	16.40%	11.55%
13	26.07%	30.73%	19.25%	19.18%	23.79%
14	20.17%	17.70%	3.51%	3.57%	14.81%
15	15.47%	18.82%	13.87%	14.94%	19.47%
16	12.50%	6.25%	0.00%	23.53%	17.65%
17	15.26%	10.69%	18.32%	8.16%	23.13%
18	25.76%	6.61%	16.53%	9.84%	9.80%
19	25.00%	27.69%	11.94%	8.57%	23.88%
20	24.83%	21.48%	20.25%	25.64%	22.93%
AVERAGE	20.40%	15.80%	14.77%	16.34%	18.62%

Data provided by Executive Director, Justice Administration Commission, February 20, 2014

Overall annual ASA and APD turnover in Florida has ranged from a low of 14.7 percent to a high of 20.4 percent. One SA Office experienced a turnover rate 55 percent one year, others saw individual years where turnover was 30 percent or more. Almost every office had a year of 20 percent or more.

What does this turnover cost taxpayers? The 2001 and 2003 MGT studies estimated the cost to be more than \$6 million dollars a year. Applying a CPI Inflation Calculation equates to \$7.6 million dollars in tangible costs in 2014.

But this figure is no longer an accurate measure of the cost of ASA and APD turnover. The growth in Florida over the last decade, coupled with higher turnover and increased job complexity, compels a recalculation.

As of February 2014 there were 3509 ASAs and APDs in Florida. Applying the 18 percent turnover rate which has been the average over the last five years results in 632 seasoned trial attorneys with large active caseloads leaving their positions through short notice resignation. Often these departures create major gaps in office coverage. This creates a number of organizational problems which include:

- Lowered productivity--trial preparation is lost and must be repeated.
- Overworked remaining staff--caseloads are redistributed to other ASAs and APDs already carrying full caseloads.
- Lost knowledge--organizational and CLE training is forfeited, as well as courtroom development and mentoring.
- Training costs--replacement ASAs and APDs must be onboarded and trained anew.
- Interviewing costs--senior leaders at SA and PD offices must conduct rounds of timely interviews to find most qualified applicants.
- Recruitment--job openings must be advertised and applications and

- background inquiries conducted.
- Case interruptions--delays must be granted when requested by APDs new to a case, and ASAs who inherit case must become familiar with status of plea negotiations and potential trial.
- Victim and witness frustration-victims anxious for justice get frustrated by delays and replacement attorneys, witness memory fades, witnesses move or get transferred, and defense case preparation, continuity and confidence can be lost.
- Justice delayed or denied--case results can be altered when new ASA and APD takeover a case.

Most of these problems are intangible costs which cannot be fully evaluated. What is the cost of a sexual assault victim having to retell the crime to a replacement prosecutor, or of an accused feeling like the APD most prepared to represent them is no longer available on the trial date?

Business analysts have attempted to determine the actual cost of staff turnover, and the estimates range from 50 percent of the annual salary to 400 percent, when the turnover is in senior leadership and highly technical positions. Using the lowest business estimate for cost of staff turnover (50)

¹⁸ See, "How Much Employee Turnover Really Costs You" Aug 30, 2013 Inc.com; Cost of Employee Turnover, The Small Business Advisor; How Much Does it Cost Companies to Lose Employees? CBS News Nov 21, 2012; What are the Costs of Employee Turnover? AARP, June 2013.

percent of salary) equates to a loss of \$25,000 every time an ASA or APD resigns.¹⁹ The statewide total aggregates to \$15.7 million per year.

Thus, Florida is choosing to pay millions to replace ASAs and APDs, rather than increase retention through salary increases. This is not a good business model, and when you consider the importance of public safety and justice, the result is untenable.

COMPARISON TO TEACHER PAY IN FLORIDA

As outlined above, starting ASA and APD salaries are not competitive with attorney salaries paid by other states for trial prosecution and defense work. Looking specifically within Florida state employment, are ASA and APD salaries even on par with starting pay for other professional groups?

The most ready comparison would be teachers, because Florida has more than 4,000 public schools which employ 175,609 teachers,²⁰ and education, like public safety, is a critical function of the state. The large numbers of teachers needed to educate the large population creates similar recruitment, turnover and employee cost considerations, and represent all counties in the state.

Additionally like attorneys, teachers have education (many have advanced degrees)

and character requirements. The comparison is obviously not perfect, just a reasonable reference point.

In 2011, Florida teacher pay was ranked 47th in the nation.²¹ Governor Scott made raises for public school teachers one of two critical priorities for his proposed FY2013-14 budget.²² The 2013 Legislature allocated \$480 million for teacher raises, and starting pay for public school teachers with no prior teaching experience is now approximately \$40,000 per year.²³ Teachers with advanced degrees are paid 10-15% higher pay, or approximately \$45,000 per year.²⁴ The goal of the teacher raise, according to Florida State Senator Joseph Abruzzo, was to "make them level with their national counterparts."25 Florida TaxWatch has consistently advocated for raising the pay of public teachers, and sponsored many programs to highlight their dedicated service despite poor pay.

If current teacher pay is recalculated on a 12 month cycle it equates to \$54,000 starting pay for an educator with an advanced degree. As

 $^{19\,}$ This assumes an average salary of \$50,000 per ASA and APD resignation.

²⁰ Education Week February 18, 2014.

^{21 &}quot;Florida Teacher Salaries Headed to 47th in the Nation" Tampa Bay times February 17, 2011

^{22 &}quot;Florida Teacher Pay Raises May Go Into Effect Within a Matter of Months" Huffington post Feb 18, 2014

²³ Teachers pay varies by county, but with \$2000 minimum raise added in 2014 average starting pay will be slightly over \$40,000 per year. See "Teachers to get Pay Raise—in 2014" Orlando Sentinel Apr 29, 2013; "Pinellas Agreement Would Give New teachers \$40,000 salary" Tampa Bay times Feb 18, 2014

²⁴ As example see Broward County Teacher Pay Scale effective July 1, 2013. Masters Degree adds \$3650 per year...Doctorate degree adds \$8000. Instructional Staffing Dept Broward County Public Schools. 25 "Should Florida Teachers get Big Pay Hike?" SunSentinel February 8, 2013.

the charts in this paper show, there are 1,331 ASAs and APDs who earn less than \$50,000 per year. While the number of ASAs and APDs were not collected up to the \$54,000 amount, it is a safe assumption that half of the ASAs and APDs in Florida draw less salary than a starting teacher with an advanced degree.

This pay comparison does not suggest teachers are overpaid, quite the contrary.
Rather it shows just how under compensated ASAs and APDs are in Florida, and likely explains the very high turnover rate.

CONCLUSION

The volume and complexity of criminal cases in Florida requires highly skilled and dedicated ASAs and APDs. The responsibilities and work demands placed on ASAs and APDs rival any positions in state government. Yet starting pay for ASAs and APDs in Florida are among the lowest in the country by a wide margin.

The pay shortfall has been a recurrent problem, but has become more aggravated in the last 10 years. This has led to significant staff turnover problems, which hurt productivity and morale. Filling slots opened suddenly by resignations, and transferring caseloads among ASAs and APDs prejudices productivity and efficiency, and is detrimental to the criminal justice process in Florida.

Justice delayed is often justice denied, and when this occurs public safety is jeopardized.

The problems and issues created by such noncompetitive salaries actually costs taxpayers more in recruitment and retraining, than targeted pay raises would cost.

Florida TaxWatch is focused on public safety and the prudent use of tax resources. In this instance the smart justice solution is to pay higher starting salaries to attract better talent and be competitive with neighboring states. Starting pay must be closer to \$50,000, and no experienced ASA and APD should earn less than \$54,000. That would still be less than the starting salary of a prosecutor and public defender in Georgia, a state with lower population and violent crime numbers.

The cost to upgrade ASAs and APDs to no less than \$50,000 annually, which is the national average for starting prosecutors and public defenders, would be \$5.32 million.²⁶ The additional amount necessary to assure experienced attorneys make no less than \$54,000 would require a total of \$7 million.

That is less than 50 percent of the amount currently being spent to replace ASAs and APDs who depart each year. Assuming that this reduces ASA and APD turnover by 50 percent, Florida could save more than \$5 million annually, improve public safety, set a higher standard of timely justice, and generate greater confidence in the criminal justice system in Florida.

²⁶ This assumes the 1331 ASAs and APDs making less than \$50,000 would require an average raise of \$4,000.

ABOUT THE AUTHOR

Dan is a Miami native and a graduate of the United States Naval Academy.

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ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens 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 memberships and private grants, and does not accept government funding. Memberships 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 for the last 34 years.

THE FLORIDA TAXWATCH CENTER FOR SMART JUSTICE

The Center for Smart Justice is centered on the belief that public safety is paramount, and because of the magnitude of this responsibility, there truly is no room for inefficiency. The Center's research focuses on evidence-based reforms to Florida's criminal and juvenile justice systems that ensure less crime, fewer victims, and no wasted tax dollars.

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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 feel free to contact us if you feel that this paper is factually inaccurate.

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