

A black sign with a white border is mounted on a black post. The sign features the text "Florida TaxWatch Research Institute" in white, with a red outline of the state of Florida between the words "Florida" and "TaxWatch". Below the main text, it says "• EST. 1979 •". A smaller sign below the main one reads "THE TRUSTED EYES AND EARS OF FLORIDA TAXPAYERS". The sign is set against a brick building with a window and an American flag on a pole to the left.

Florida  TaxWatch  
Research Institute

• EST. 1979 •

THE TRUSTED EYES AND EARS OF FLORIDA TAXPAYERS

# 2016 ANNUAL REPORT

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BRIDGING THE GAP BETWEEN  
TAXPAYERS AND THEIR GOVERNMENT

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## FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog for more than one third of a century, it is the mission of Florida TaxWatch to provide the residents 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 more accountable to, and productive for the citizens it serves since 1979.

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## FOCUSED ON FLAWLESS EXECUTION...

**IN NEARLY A DECADE** working with Florida TaxWatch, it is clear to me that the strength of this organization is that it is nothing if not consistent. I have seen the impressive impact that a dedicated, credible group of public policy experts can make when the mission is clear, the scope of work well-defined, and the resources thoughtfully deployed. TaxWatch speaks when our expertise allows us to do so; we are measured, and deliberate.

I began my two-year term as Chairman focused on continuing that success through flawless execution, on strategically doing what we do to the absolute best of our ability, and being sure that when TaxWatch speaks on an issue, policymakers take notice, and take specific actions that benefit all taxpayers. I am proud that, over the past two years, we have expanded our digital presence, created new avenues for sharing our research and recommendations, and taken on issues that often fly under the radar, but can make a significant difference in Floridians' daily lives.

The past two years have laid the foundation for a dynamic, exciting future at Florida TaxWatch. We have improved our unique principal leadership

program and increased our outreach and education efforts, starting this fiscal year by graduating the inaugural class of the Florida Citizenship Institute, and ending the year by launching an engaging digital platform that is sure to become a go-to resource for Floridians.

I am honored to have been able to work so closely with so many of Florida's best and brightest, including Florida's 40th Governor Bob Martinez, U.S. Senator George LeMieux, Broward County Superintendent Robert Runcie, and so many others. I turn the Chairman's gavel over to David Mann with the utmost confidence in his leadership and the direction of this storied organization, and I am incredibly excited to see what the future holds for TaxWatch, building on 36 years of success as the eyes and ears of the Florida taxpayers.

As a member and supporter of Florida TaxWatch, and as a taxpayer of the Sunshine State, you deserve and should expect nothing less than the best.

Respectfully,



Michelle A. Robinson  
*Chairman of the Board of Trustees*  
2014-2016



**Michelle A.  
Robinson**

CHAIRMAN  
2014-2016

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## ...POSITIONED FOR STRENGTH

**THERE AREN'T MANY** organizations in Florida that can claim to have had as sustained an impact on public policy as Florida TaxWatch. Whether on taxes, spending, economic development, criminal justice, public pension reform, or the day-to-day operations of Florida's government, TaxWatch has had a constructive and substantive hand in shaping the Sunshine State, to the benefit of all of its residents.

As I take the Chairman's gavel to begin my two-year term, I am excited about the opportunities that lie ahead. The strides the organization has taken in embracing digital content as a vehicle, in focusing attention on citizen education and engagement, and in expanding our capacity in substantive policy areas have established Florida TaxWatch as Floridians' go-to resource on any number of issues.

We have improved our internal operations by being much more strategic in spending, fundraising, and member participation and engagement. As of this year, TaxWatch is working within communities across the state, through outreach programs and activities, to help build a better Florida.

I hope to build upon the great work of our outgoing Chairman, Michelle Robinson, and upon that of so many of Florida's most respected leaders that have served before us. TaxWatch has been truly blessed to have so many distinguished Floridians serve as its Chairmen and volunteer leaders.

On behalf of the members and dedicated staff, working together with our remarkable Executive Committee members and Board of Trustees, I am confident that Florida TaxWatch will continue to speak to and for the taxpayers of Florida, bridging the gap between Florida's government and those to whom it is accountable.

Respectfully,



David Mann  
Chairman of the Board of Trustees  
2016-2018



**David  
Mann**

CHAIRMAN  
2016-2018

# TAXWATCH RESEARCH

While by no means a comprehensive list of the many issues addressed this year by Florida TaxWatch research, the following is a selection of the most important, and most visible topics and reports that TaxWatch released in 2016.

## CITIZEN EDUCATION

Florida TaxWatch has always been dedicated to keeping Florida citizens informed, educated, and empowered with the most current and relevant information about their state and local governments. To that end in 2016, TaxWatch produced a number of reference publications, two Voter Guides detailing the Constitutional Amendments facing voters in the general election, updated our popular *How Florida Counties Compare* guide, and continued our recurring series of pocket guides on tax and education rankings.

The second day of the 2016 Regular Session was capped off by the inaugural Florida TaxWatch State of the Taxpayer Dinner, which brought Florida's leaders together to discuss the issues facing each and every taxpayer in the state. A star-studded lineup including Agriculture Commissioner Adam Putnam, state CFO Jeff Atwater, Senate President Andy Gardiner, and Florida TaxWatch volunteer leaders helped fill the room to capacity, and ensured that it will be a can't-miss event for years to come.

## CITIZENSHIP INSTITUTE

This year saw the graduation of the inaugural class (and the beginning of Class II) of the Florida Citizenship Institute, a multi-phase leadership training program focused on Florida's young business leaders. The Institute focuses on preparing the participants to engage with local and state government in an informed, effective manner. Through hands-on workshops with current and former agency leaders, legislators, and the close involvement of Governor Bob Martinez and Secretary Mike Sole, graduates gain an understanding of the intricacies of the process and structure of government that were previously available only to those working in the process. For more information on the Citizenship Institute, see page 12.



GOVERNOR BOB MARTINEZ QUESTIONS A CITIZENSHIP INSTITUTE CLASS MEMBER DURING THE PRACTICAL EXERCISE PORTION OF THE FIRST SESSION OF CLASS II

## POCKET GUIDES

In 2016, Florida TaxWatch released the third in our annual series of publications in handy pocket-sized formats, from a complete breakdown of the FY2016-17 state budget, to the *How Florida Compares* series, which shows Florida's ranking in relation to the rest of the U.S. on tax and educational performance metrics, to our popular *How Florida Counties Compare* guide, looking at local taxes and fees.

## COST SAVINGS

2016 continued a legacy that resulted in the savings of at least \$4.2 billion in Floridians' hard-earned tax dollars from 2010-2014 alone. This year, President & CEO Dominic M. Calabro and seven members of the Center for Government Efficiency Advisory Board (see page 14 for more on the TaxWatch-CGE) were appointed to the Constitutionally-mandated Government Efficiency Task Force by the Governor, Speaker of the House, and Senate President collectively. The Task Force was chaired by John R. Alexander, Chairman of the TaxWatch-CGE, and released a final report of 29 recommendations which, if implemented, will significantly improve the efficiency of government operations, and reduce the cost of Florida's government by more than \$2 billion



PRESIDENT & CEO DOMINIC M. CALABRO, SENATOR PAT NEAL, CHAIRMAN MICHELLE ROBINSON, SPECIAL GUEST SPEAKER GARY CHARTRAND, AND CHAIRMAN-ELECT DAVID MANN AT A RECENT TAXWATCH BOARD MEETING

annually. Florida TaxWatch was honored to provide research support to the Task Force, and prepared and published the Task Force's interim and final reports.

## ECONOMIC DRIVERS

### TOURISM

Over the last several years, Florida TaxWatch has released multiple reports detailing the economic impact of increasing the number of annual visitors to the state. *Investing in Tourism* showed that 100 million visitors to Florida would create more than 121,000 jobs, nearly half of which were in non-tourism related industries. *Unpacking the Benefits of Florida Tourism* showcased the importance of the tourism industry to Florida's economy, specifically focusing on the economic impact of its job-creating ability. *Making Room for 100 Million Visitors* brought attention to the current state of Florida's infrastructure, and assessed whether it can continue to meet the needs of residents and visitors.

*Welcoming the World*, released in early 2016, showed that with the recovery of the world economy, international travel across the world is reaching record highs. This, coupled with data showing the major positive impact international tourists have on economies, provides evidence that Florida should expand its efforts when it comes to attracting foreign visitors to the state.

### GLOBAL TRADE & LOGISTICS

With the Panama Canal expansion and global trade lanes continuing to shift, Florida has the opportunity to capitalize on its unique location and existing infrastructure, further expanding our trade footprint.

To ensure Florida ports remain competitive in the global marketplace, Florida ports must have an effective governance structure.

Global trade and logistics were woven into multiple TaxWatch reports in 2016, showing the importance of the state's transportation infrastructure and planning processes.

## MANUFACTURING

Given the diverse economic benefits provided by manufacturing, it is in the state's best interest to continue to foster growth in this sector, and Florida lags behind compared to other Southern states.

The analysis and recommendations in *Extending the Manufacturing Machinery & Equipment Sales Tax Exemption* demonstrated that extending the exemption could provide a significant economic benefit to the state and its manufacturing industry. The Legislature made the exemption permanent in 2016, following the publication of this key report.

## EDUCATION

With Florida facing the most substantial reforms to its educational system in decades, TaxWatch has continued to keep a watchful eye on the implementation of the state's new student achievement standards, and published several reports addressing the state's class size requirements.

In 2016, TaxWatch continued to provide support to the Broward Bond Oversight Committee, in their efforts to oversee implementation of a nearly \$1 billion bond program to improve Broward County schools.

TaxWatch has made more than 40 recommendations designed to encourage greater accountability and transparency, and give Broward taxpayers comfort that the bond proceeds will be used effectively and efficiently.

## HEALTH CARE

Florida's demographic changes and health care needs increasingly call for a viable alternative to in-person medical consultation, and such an alternative is ready and waiting in telehealth, exchanging medical information between locations via electronic communications for the purpose of improving patient care, treatment, education, and services. Telehealth has been successfully used across health conditions and medical specialties, from pediatrics, to geriatrics, to chronic disease maintenance, to emergency treatment.

In March 2016, following years of recommendations by TaxWatch, Governor Scott signed HB7087, creating the Florida Telehealth Advisory Council. Moving forward, TaxWatch will monitor and advise the Council to assure that this issue continues to be at the top of policymakers' minds.

## SMART JUSTICE

Continuing the work that has seen tangible change in the culture of the juvenile and criminal justice systems, the TaxWatch Center for Smart Justice spent the bulk of 2016 releasing reports targeting important, but not always widely discussed issues. TaxWatch reports in 2016 turned up the spotlight on Florida's criminal and juvenile justice systems, identifying the under-utilization of juvenile pre-arrest diversion, and bringing

attention to Florida's judicial discretion challenges through reports, presentations, and legislative testimony.

## THE BUDGET

Grounded in three decades of expertise in the state's budgeting process, TaxWatch continued the monthly series of Budget Watch publications, which take a detailed look at the Revenue Estimating Conference reports, other activities of the state's estimating and budgeting entities, and a detailed look at the Governor's proposed budget, setting the stage for taxpayers leading up to the budget negotiations during the Regular Session, and helping Floridians understand how their tax dollars are spent.

## BUDGET TURKEY WATCH

Possibly our most widely-known publication, the *Budget Turkey Watch* report was released again this year, reinforcing TaxWatch as the watchdog for spending projects that did not receive the proper amount of scrutiny and public input.

The *Budget Turkey Watch* report takes TaxWatch staff months to develop, has saved the taxpayers billions over nearly three decades, and has ruffled more than a few feathers.

While the *Budget Turkey Watch* report can cause consternation among those at the highest level of state government, TaxWatch remains committed to serving in this important role and producing this publication each Legislative Session.

## SENIOR RESEARCH FELLOWS

The Senior Research Fellows assist and advise Florida TaxWatch with its research agenda. Each Fellow is a prominent scholar or professional of national repute chosen for his or her public policy analysis and evaluation expertise in the areas of state and local government accountability, finance, and taxation.

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HOUSE SPEAKER-DESIGNATE RICHARD CORCORAN BRIEFS THE TAXWATCH MEMBERSHIP ON WHAT TO EXPECT DURING THE UPCOMING LEGISLATIVE SESSION



WILL SECCOMBE, CEO OF VISIT FLORIDA, SPEAKS TO THE MEDIA AT A JOINT NEWS CONFERENCE RELEASING A TAXWATCH REPORT ON FLORIDA TOURISM.



FRANK NERO, PRESIDENT OF BEACON GLOBAL ADVISORS SPEAKS ON A PANEL ABOUT ECONOMIC DEVELOPMENT ISSUES AT THE TAXWATCH SPRING BOARD MEETING

The TaxWatch Center for Competitive Florida analyzes policies and programs that affect Florida's economic and job growth, and makes policy recommendations that enhance Florida's ability to successfully compete in the global economy.

The Center continued to be a strong, visible presence for TaxWatch in 2016. With input and direction from Advisory Board Chairman Senator George LeMieux and other distinguished Advisory Board members, the Center published substantive research on tourism, Florida's trade and logistics sector, emerging and second-stage companies, and the importance of the state's manufacturing sector, to name just a few.

The Center also continued to publish its *Economic Commentary*, a monthly look at topical issues in Florida's economy. The publication continued its partnership with one of Florida's most widely read publications, *Florida Trend*, which publishes the *Economic Commentary* on its website each month. A short description of each *Economic Commentary* in 2016 is available in the back of this report, on page 36.

The Center's work is also supported by the **FLORIDA COUNCIL OF ECONOMIC ADVISORS AT FLORIDA TAXWATCH**, a group of nine prominent public and private economists from around the state, which is comprised of:

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TAXWATCH ECONOMIST KYLE BALTUCH GIVES AN INTERVIEW IN THE ON-SITE VIDEO STUDIO



**CENTER FOR  
EDUCATIONAL  
PERFORMANCE &  
ACCOUNTABILITY**

2016 PRINCIPAL LEADERSHIP AWARD WINNER ALEXANDRA PRIETO WORKS WITH HER STUDENTS AT SOMERSET ACADEMY MIRAMAR, IN BROWARD COUNTY

The TaxWatch Center for Educational Performance & Accountability addresses the profound fiscal and economic impact that PreK-20 education has on Florida's future, and makes recommendations to improve both the quality and cost-effectiveness of this essential public service.

In 2016, the Center primarily focused on the class size requirements of the Florida Constitution, and continued the work of the TaxWatch Principal Leadership Awards.

The Principal Leadership Awards marks the first time in Florida's history that principals of at-risk schools are being honored for their innovative and groundbreaking efforts that result in substantial increases in student achievement. In this, the fourth year of the Awards program, principals from Washington, Jackson, Palm Beach, Broward, and Miami-Dade counties were honored for their students' achievements.

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PRUDENTIAL



BROWARD COUNTY SCHOOLS SUPERINTENDENT ROBERT RUNCIE SPEAKS ABOUT THE WORK OF FLORIDA TAXWATCH SUPPORTING THE BROWARD COUNTY SCHOOLS AND TAXPAYERS



BRIAN DASSLER, DEPUTY CHANCELLOR FOR EDUCATOR QUALITY, FLORIDA DEPARTMENT OF EDUCATION, ADDRESSES THE AUDIENCE AT THE 2015 AWARDS CEREMONY

# CENTER FOR FLORIDA CITIZENSHIP



GOVERNOR AND MARY JANE MARTINEZ WITH THE INAUGURAL CLASS OF THE CITIZENSHIP INSTITUTE, TAXWATCH VP OF RESEARCH BOB NAVE (UPPER LEFT), AND TAXWATCH SR. VP FOR RESEARCH & GENERAL COUNSEL ROBERT WEISSERT (BACK ROW, SECOND FROM RIGHT).

## THE FLORIDA CITIZENSHIP INSTITUTE

Being a Florida TaxWatch Citizenship Institute graduate is more than just a line on a resumé. Graduates learn firsthand from Florida's most influential policy leaders and business executives how state and local government policies impact their community and their business, and the most effective ways to ensure that their voices are heard and respected

### BUSINESS LEADERSHIP

While many companies enlist the help of experienced lobby teams and government relations professionals to help navigate through challenging bureaucracy and red tape, business leadership must understand the key issues of taxation, budgeting, and regulation in order to best manage this public affairs support staff.

### APPLIED KNOWLEDGE

Institute graduates are prepared to ask the right questions about governments' proposed and pending policies. Participants understand the key points, whether issues have federal, state, or local components, whether they are statutory or administrative regulations, and what the differences mean to their business. ■

The Center for Florida Citizenship aims to resolve one very simple, but incredibly important problem: people are disengaged from their governments. A well-functioning democratic republic requires a well-informed and highly engaged electorate. Communities need local individuals that can speak with authority and knowledge to those elected or appointed to make decisions on their behalf.

The mission of the Center is to enable Florida voters to fulfill their responsibility as citizens by educating them on the activities, functions, and processes of their government, informing them on key issues through fact-based, nonpartisan research, and preparing them to participate. Through the Florida Citizenship Institute, where guest speakers such as Senator JD Alexander and Secretary David Griffin (below) provide participants with first-hand knowledge of Florida's government and its impact on businesses and taxpayers, the Center for Florida Citizenship is educating the next generation of Florida's business and community leaders.



SECRETARY DAVID GRIFFIN



SENATOR JD ALEXANDER

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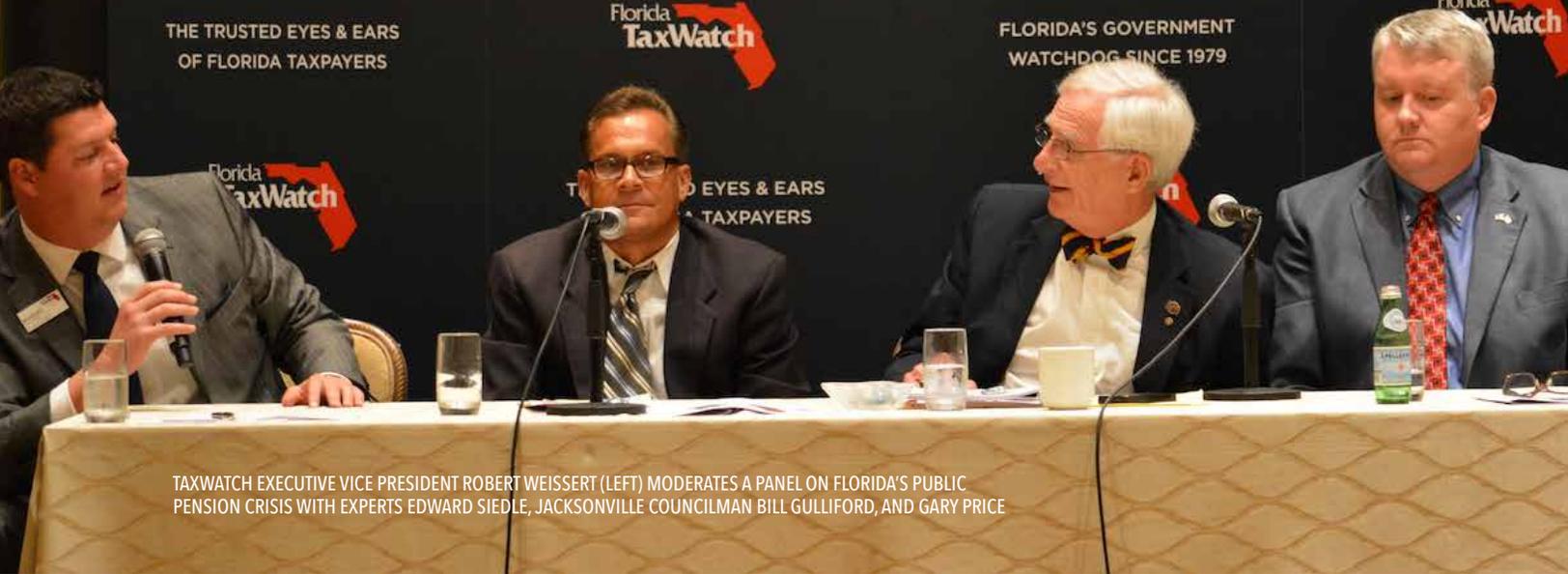
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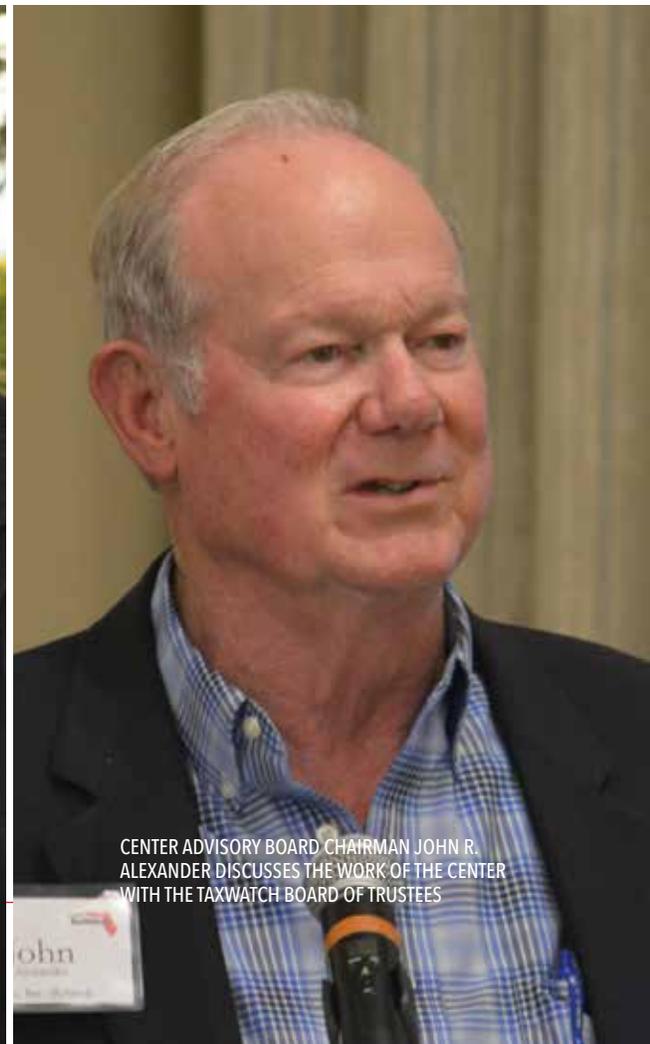
# CENTER FOR GOVERNMENT EFFICIENCY



TAXWATCH EXECUTIVE VICE PRESIDENT ROBERT WEISSERT (LEFT) MODERATES A PANEL ON FLORIDA'S PUBLIC PENSION CRISIS WITH EXPERTS EDWARD SIEDLE, JACKSONVILLE COUNCILMAN BILL GULLIFORD, AND GARY PRICE



ADVISORY BOARD MEMBER PIYUSH PATEL WITH TAXWATCH SENIOR ADVISOR STEVE EVANS



CENTER ADVISORY BOARD CHAIRMAN JOHN R. ALEXANDER DISCUSSES THE WORK OF THE CENTER WITH THE TAXWATCH BOARD OF TRUSTEES

The Center for Government Efficiency believes that truly effective and efficient government is the result of three distinct operational goals, intricately woven together: the targeted investment of taxpayer dollars, effective governance, and the deliberate avoidance of unnecessary costs.

To that end, the TaxWatch-CGE was honored to be asked to participate in the constitutionally mandated Government Efficiency Task Force this year. TaxWatch provided staff support and research expertise to the Task Force, and of the 15 GETF appointments, eight were TaxWatch volunteer leaders (in italics). The members were (by office):

Appointed by Governor Rick Scott

- *TaxWatch Chairman Michelle Robinson*
- *Dominic M. Calabro*
- *Justice Ken Bell*
- *John R. Alexander (Task Force Chairman)*
- Rep. Jason Brodeur

Appointed by House Speaker Steve Crisafulli

- *Robert Stork*
- *Secretary Jack Miles*
- Rep. Dan Raulerson
- Rep. Mike LaRosa
- Former Rep. Frank Atkisson

Appointed by Senate President Andy Gardiner

- *Barbara Ray*
- *Senator Pat Neal*
- Senator Jeff Brandes
- Senator Jeremy Ring
- Former Rep. Fred Brummer

In 2017, the TaxWatch-CGE will be focused on the implementation of the Task Force recommendations, which have the potential to save the state more than \$2 billion annually.

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(L TO R) SHARON MERCHANT, LISA ROY, BYRON GREENE, LAURA SOUTH, MICHELLE ROBINSON, DOMINIC M. CALABRO



(L TO R) SPEAKER PRO TEMPORE MATT HUDSON WITH DOMINIC M. CALABRO AND REPRESENTATIVE JOHN WOOD

# CENTER FOR HEALTH & AGING



TAXWATCH-CHA CHAIRMAN SAMIRA BECKWITH LEADS THE ADVISORY BOARD IN DISCUSSION OF EDUCATION POLICY IN FLORIDA



SPEAKER TOM FEENEY ADDRESSES THE AUDIENCE AT THE TELEHEALTH CORNERSTONE CONFERENCE

The Florida TaxWatch Center for Health & Aging conducts research and analysis of the fiscal and economic impacts of current and proposed policies across the health care and aging spectrum. The Center's goal is to identify and promote the appropriate, effective, efficient, and accountable delivery of taxpayer-funded health care and aging services, and to help shape the state's policy discussions.

The Center works to coordinate strategic partnerships, and bring stakeholders together to discuss and recommend wise solutions. The complexities of the healthcare field require that policy research and recommendations consider the entire spectrum of health and aging, known as the "continuum of care."

With the ever-changing landscape of health care under the Patient Protection and Affordable Care Act, the Center provides expertise to Florida's government officials and taxpayers in a variety of areas, including the use of telemedicine, reducing Medicaid fraud, and identifying what steps can be taken to put Florida's youngest residents on a healthier path through nutritional education.

Showing just how widely respected Florida TaxWatch research has become, the telehealth report *Critical Connections to Care* was featured as part of official hearing materials by the **United States Senate Special Committee on Aging**.

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Dr. Donna Peterson  
USF HEALTH

Mr. James M. Repp  
AVMED HEALTH PLANS



SYD KITSON OF KITSON & PARTNERS ANCHORS A  
TAXWATCH-CHA ADVISORY BOARD PANEL ON AGING

A photograph of two individuals, a man and a woman, standing in profile and facing left. The man, on the left, is wearing a dark suit, a light blue shirt, and an orange patterned tie. He has glasses and a name tag. The woman, on the right, is wearing a black and white zebra-striped blazer and glasses. She is holding a pen and a piece of paper. They are standing in front of a wall with a textured, greenish-gold pattern. A table with a light-colored cloth is visible in the foreground on the left.

# CENTER FOR SMART JUSTICE

TAXWATCH-CSJ CO-CHAIRMEN SECRETARY WANSLEY WALTERS AND  
JUSTICE KENNETH BELL LEAD THE ADVISORY BOARD IN DISCUSSION

The TaxWatch 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.

The effort to reform Florida's criminal and juvenile justice policies has made great strides during the past few years. Most importantly, the active work of the Center and the outreach of its dedicated Advisory Board volunteers has resulted in a culture shift in the policy and operational arenas in Florida.

Working with Co-Chairmen Florida Supreme Court Justice Ken Bell, and former Secretary of the Florida Department of Juvenile Justice Wansley Walters, the TaxWatch-CSJ has been hard at work crafting policy recommendations that improve public safety while being cost-effective. Focusing on lowering recidivism and improve re-entry programs, TaxWatch-CSJ has been engaged with various leaders in the smart justice community to recommend civil citations for juveniles, expand vocational and education programs in prison, and ensure equal justice for all Floridians.



TAXWATCH CRIMINAL JUSTICE RESEARCH ANALYST ELLE PILOSENO (L) WITH SENATOR DOROTHY HUKILL AT THE 2016 STATE OF THE TAXPAYER DINNER

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Senator Stephen Wise  
FLORIDA STATE SENATOR

We did a lot of **GOOD** for the taxpayers this legislative session and **FLORIDA TAXWATCH WAS A BIG PART** of that. I appreciate all you do to ensure Floridians get the best return for their tax dollars.

— GOVERNOR RICK SCOTT

The contribution of Florida TaxWatch is **UNPARALLELED IN THE HISTORY OF FLORIDA GOVERNMENT**, and deserves the thanks of all the taxpayers of Florida.

— US SENATOR & GOVERNOR BOB GRAHAM

Thank you for playing a **CRITICAL ROLE** in policymaking and in guarding the public interest. The **TAXPAYERS OF FLORIDA ARE FORTUNATE** to have an advocate and friend in Florida TaxWatch.

— GOVERNOR JEB BUSH

TaxWatch is a **HIGHLY RESPECTED** organization.. well prepared to help our state **PROSPER** as it enters the next millennium.

— GOVERNOR LAWTON CHILES

Government must be **HELD ACCOUNTABLE** to taxpayers, and the work of Florida **TAXWATCH HELPS ACHIEVE** this goal.

— SENATOR BILL NELSON

...a **PREMIER TAX WATCHDOG** group, **RESPECTED** for its conservatism and fiscal frugality.

— LAKELAND LEDGER

What we've got in Florida TaxWatch is an **OLYMPIC-SIZED EFFORT** to make sure that public policy in the state of Florida is **SECOND TO NONE**.

— GOVERNOR BOB MARTINEZ

Florida TaxWatch is a testament to democracy in action...bringing a **VALUE-ADDED DIFFERENCE TO THE LIVES, HEALTH, AND PROSPERITY OF ALL FLORIDIANS** because of your constructive ideas and vision. Thank you for your **UNRELENTING EFFORTS** to safeguard the long and short-term interests of the citizens of Florida.

— GOVERNOR JEB BUSH

You are heroes to me for what you do in this state.

**WE COULD USE YOUR PENCILS, MINDS, AND COURAGE UP IN WASHINGTON.**

— U.S. SENATOR GEORGE LEMIEUX

...Fortunately for the legislators, **TAXWATCH** already has done much of **THEIR WORK FOR THEM.**

— ORLANDO SENTINEL

The state is undoubtedly more healthy and prosperous because TaxWatch has been on the job. It has been **AN HONEST WATCHDOG** in warning of abuses, **A CREDIBLE GUIDE DOG** in finding thrifty solutions to problems, and **A TIRELESS BIRD DOG** in making sure taxpayers get their money's worth.

— TAMPA TRIBUNE

**HEED  
TAXWATCH**

— MIAMI HERALD EDITORIAL

# ENGAGEMENT





1. Congressman Jason Altmire speaks on a TaxWatch panel at the 2016 Spring Board meeting
2. Phillis Oeters (Baptist Health South Florida) addresses the Board of Trustees at the 36th Annual Meeting
3. Senate President Andy Gardiner speaks at the 2016 State of the Taxpayer Dinner
4. 2015 Prudential Productivity Awards Judges Panel Chairman Brian Brown addresses the audience at the kickoff ceremony in Tallahassee
5. Lisa Roy (State Farm) and Michael Waninger (Hibiscus Children's Center, Ret.) ask questions of TaxWatch Advisory Board members
6. David Lawrence (Early Childhood Initiative Foundation) serves as a panelist for an early learning discussion with the TaxWatch-CEPA Advisory Board
7. Greg Newburn of Families Against Mandatory Minimums discusses sentencing policy with the TaxWatch-CSJ Advisory Board
8. President Calabro is joined by Sen. Ken Plante Memorial Intern Diana Mercas and program sponsor Elise Bannister of AT&T



# PRUDENTIAL PRODUCTIVITY AWARDS

THE CCC PORT UTILIZATION TEAM FROM THE DEPARTMENT OF CHILDREN & FAMILIES RECEIVES THEIR 2016 AWARD



DOUG DAVIDSON OF BANK OF AMERICA MERRILL LYNCH SERVED AS EMCEE OF THE KICKOFF CEREMONY IN TALLAHASSEE

Even though the co-founders of the program, J.E. Davis and A.D. Davis, are no longer with us today, they would be proud to know that, since 1989, more than 15,000 nominations have been submitted totaling more than \$9 billion in cost-savings, cost-avoidances, and added value to the lives of Florida's residents and visitors, including this year's total of more than \$500 million.

This year's winners come from nearly every state agency in Florida, and include everyone from university professors, to transportation safety workers, to environmental engineers. Twenty seven years of this awards program has shown that Florida truly

has the nation's best public employees, and we are excited to see what groundbreaking ideas and actions are still to come.

The distinguished members of the Panel of Judges donate their time for a thorough review and spirited discussion of the best of this year's achievements; and Governor Scott, Lt. Governor Lopez-Cantera, Cabinet members, agency heads, and civil service men and women of Florida continue to demonstrate extraordinary dedication to our great state and help improve the lives of Florida's citizens through their outstanding achievements.



## 2016 BY THE NUMBERS

MORE THAN \$500 MILLION IN SAVINGS/EFFICIENCY IMPROVEMENTS

216 AWARD-WINNING NOMINATIONS TO MORE THAN 800 EMPLOYEES

## 2016 PANEL OF JUDGES

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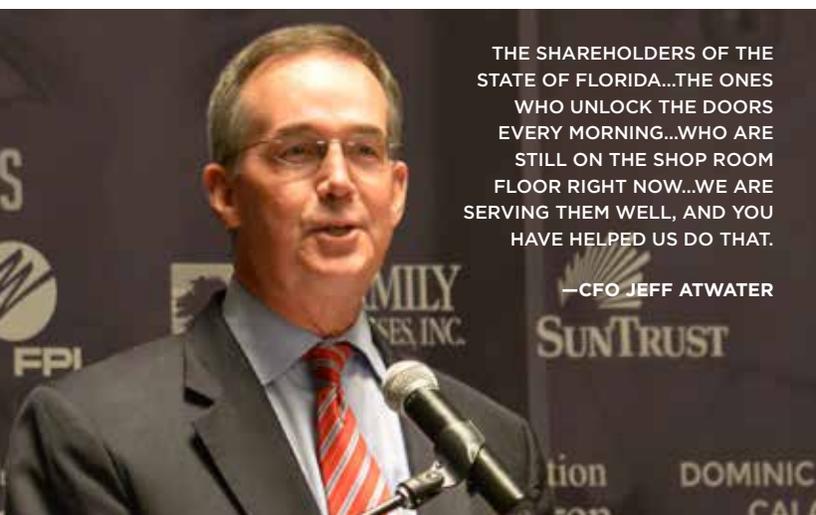


PRESIDENT CALABRO WITH FLORIDA LOTTERY SECRETARY TOM DELACENSERIE AT THE AWARDS RECEPTION



THANK YOU FOR WHAT YOU'VE  
DONE FOR OUR STATE...HELPING  
PROTECT FIERCELY THE CULTURE OF  
PROBLEM SOLVING THAT IS ALIVE  
AND WELL IN FLORIDA.

—COMMISSIONER ADAM PUTNAM



THE SHAREHOLDERS OF THE  
STATE OF FLORIDA...THE ONES  
WHO UNLOCK THE DOORS  
EVERY MORNING...WHO ARE  
STILL ON THE SHOP ROOM  
FLOOR RIGHT NOW...WE ARE  
SERVING THEM WELL, AND YOU  
HAVE HELPED US DO THAT.

—CFO JEFF ATWATER

## THE STATE OF THE TAXPAYER

As the trusted eyes and ears of Florida taxpayers for more than 35 years, Florida TaxWatch embraces our responsibility to provide a forum for our state's elected leaders to speak directly to the interests of the taxpayers.

While the annual State of the State address and opening statements of each legislative chamber cover the accomplishments and future plans of our elected leadership, none specifically highlight the issues affecting taxpayers.

Florida TaxWatch and Host Committee Chairman Governor Bob Martinez presented the inaugural State of the Taxpayer Dinner in 2016, the premier event for Florida's elected leaders to discuss the issues that will impact taxpayers over the next year. An all-star lineup of some of Florida's top policymakers addressed a capacity crowd, setting the stage for this event to be an annual must-attend for Florida's leaders.

# TREASURER'S REPORT

Dear Members,

Florida TaxWatch further expanded its statewide representation of taxpayer concerns in Florida during the fiscal year that ended September 30, 2016. This widening support demonstrates the recognized quality and enhanced public value of the institution's mission and research program accomplishments. During this fiscal year, Florida TaxWatch continued to adhere to the sound fiscal standards required of such a respected research institute.

According to the year-end record of expenses, all expenditures went to prepare, conduct, publish, disseminate, and properly communicate the research program's findings, conclusions, and recommendations about Florida government tax and spending policies and practices. No funds were expended on lobbying activities, as specifically restricted by the institute's Articles of Incorporation and Bylaws.

The Treasurer's Report for FY2016 demonstrates the sound management practices and proper financial controls applied by the institute which ensure effective and productive operations with direct accountability.

According to the financial statement and Treasurer's Report, total expenses of \$2,367,914 were kept below total revenue of \$2,478,733.\*

Respectfully,

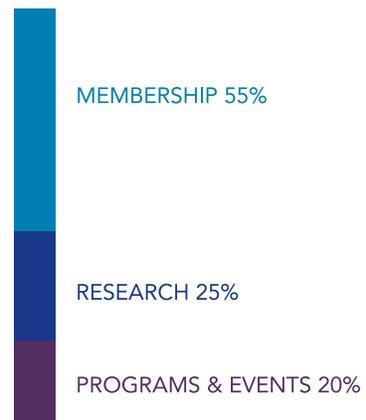


Senator Pat Neal

*Treasurer*

\* Unaudited

## FY2016 INCOME



## FY2016 EXPENSES



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MGT OF AMERICA

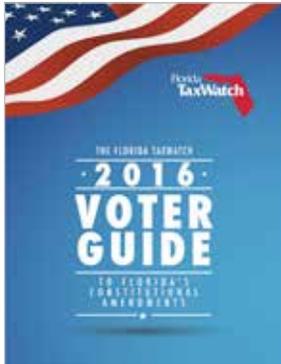
Mr. Benjamin West  
22SQUARED INC.

Mr. Andrew Wright  
FRANKLIN STREET FINANCIAL



TAXWATCH SECRETARY, SENATOR GEORGE LEMIEUX, SPEAKS AT A CAPITOL NEWS CONFERENCE TO RELEASE THE REPORT "A CATALYST FOR GROWTH," WHICH DETAILS THE IMPORTANCE OF ECONOMIC DEVELOPMENT INCENTIVES.  
BACKGROUND LEFT - SPEAKER TOM FEENEY OF ASSOCIATED INDUSTRIES OF FLORIDA.  
BACKGROUND RIGHT - DOUG WHEELER WITH THE FLORIDA PORTS COUNCIL

# MAJOR RESEARCH



## 2016 VOTER GUIDES

October 2016—TaxWatch published voter guides detailing the five Constitutional Amendments on the August 30 and November 8 ballots. The Florida TaxWatch Voter Guide is designed to provide voters with information about each of the amendments to help them cast well-informed votes.

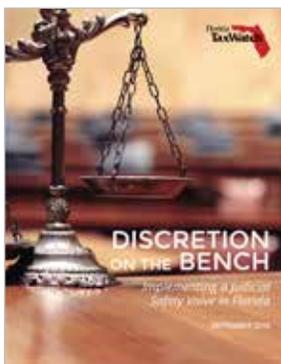
**IMPACT:** The TaxWatch Voter Guide is always one of the most-accessed reports in our library, helping to make sense of complex legal language and ramifications.



## FLORIDA IS STILL A DONOR STATE

September 2016—Over the years, Florida TaxWatch has produced several reports examining how Florida fares, relative to other states, in receiving grants and aid from the federal government. Consistent with our past research, this new analysis shows Florida continues to receive far less than its fair share of federal grant dollars.

**IMPACT:** This report generated a considerable amount of traditional and social media attention, highlighting the role of TaxWatch as a citizen education organization.



## DISCRETION ON THE BENCH

September 2016—This report recommends the implementation of a “Judicial Safety Valve” that would give judges the discretion to deviate from mandatory minimums for low-level offenders, but maintain the rights of victims, offenders, their attorneys, and the state to have input on sentencing decisions at sentencing hearings.

**IMPACT:** This report furthered the ongoing discussion of reevaluating the state's mandatory minimum and judicial discretion policies.



### JUVENILE PRE-ARREST DIVERSION

August 2016—This briefing explores Juvenile Pre-Arrest Diversion programs, which re-route certain juvenile offenders in ways that hold them accountable while sparing them from an arrest record and lessening the burden on taxpayers.

**IMPACT:** A long-standing TaxWatch recommendation, pre-arrest diversion programs have been proven to reduce recidivism, but the programs are under-utilized in Florida. This report sets the stage for discussions during the 2017 Legislative Session.



### LOCKED UP THEN LOCKED OUT

July 2016—To decrease recidivism and increase the return on state investment in corrections, offenders need to be able to find jobs and keep them; however, there are several barriers to this goal. This paper addresses some of these barriers and makes policy recommendations.

**IMPACT:** One of the TaxWatch-CSJ top priority issues, this report brought this important topic and its potential to reduce recidivism and increase public safety to the forefront of the criminal justice reform discussion. Reemployment will remain a major reform area for Florida's criminal justice policymakers.



### HOW FLORIDA COUNTIES COMPARE

July 2016—This guide compares the revenue and expenditure profiles of Florida's 67 counties to give taxpayers an overview of how their local government stacks up with the rest of the state.

**IMPACT:** This report was a highly anticipated update to our 2010 report by the same name. In addition to the pocket guide, the How Florida Counties Compare website allows users to directly compare two counties side-by-side on a multitude of measurements. Media, policymakers, and the public have shown extraordinary interest in using this data, which will be updated annually going forward by TaxWatch.

## TAXWATCH PERIODICALS

### **BUDGET WATCH**

The monthly *Budget Watch* series continues a long-standing TaxWatch commitment to taxpayer education, providing monthly updates on how taxpayer money is being collected, budgeted, and spent by the state. Among the topics covered this year:

#### **TAXPAYERS' POCKET GUIDE TO THE FY2016-17 STATE BUDGET**

The second annual pocket guide to the state budget provides taxpayers with appropriations information on every aspect of the state budget.

#### **BUDGET OUTLOOK AND PROJECTED SHORTFALL REQUIRE ACTION**

After a string of three straight years with projected budget surpluses ranging from \$336 million to \$846 million, projections show that the Legislature may just be able to fund a continuation budget.

#### **GROWING FEDERAL DEBT PUTS THE NATION AT RISK**

In dollars, America's debt is forecast to reach an astonishing \$87.9 trillion in 30 years. What are the long-term implications of such a significant debt?

#### **2016 SESSION WRAP-UP**

This session saw a number of bills that advanced Florida TaxWatch recommendations become law. This publication is a final look at the legislation followed by TaxWatch this Session.

#### **PROPOSED HOUSE AND SENATE BUDGET DIFFERENCES**

The House and Senate passed their respective state budgets for FY2016-17 with four weeks remaining in the 2016 Session, but remained nearly \$1 billion apart.

#### **WHAT IS THE COST OF FLORIDA'S STATE AND LOCAL GOVERNMENT?**

Florida's has historically held the reputation of being a low-tax state, and that is largely true, especially at the state level. But taxes do not tell the whole story of what government costs its citizens.

#### **GOVERNOR'S FY2016-17 RECOMMENDED BUDGET**

Governor Rick Scott's budget recommendations for FY2016-17 totaled \$79.252 billion—an increase of 1.1 percent (\$855.1 million) over current year spending.

#### **2016-17 LEGISLATIVE BUDGET REQUESTS**

Florida's state government agencies requested \$77.835 billion in funding from the Legislature for FY2016-17, which was \$1.2 billion (1.6 percent) more than these agencies were expected to spend in the previous year.

## TAXWATCH PERIODICALS

### ***ECONOMIC COMMENTARY***

The Economic Commentary is a monthly TaxWatch report examining a variety of measures and industries that have a strong impact on Florida's economic development and competitiveness. The Economic Commentary is a monthly feature on the Florida Trend website, and is one of the most popular TaxWatch reports.

#### **PAY FOR PERFORMANCE CONTRACTING**

A look at state contracts that may save taxpayer dollars and produce better outcomes in certain cases.

#### **FLORIDA'S 2016 MID-YEAR JOB GROWTH**

A look at Florida's mid-year job growth figures, showing that the state has added approximately 244,500 jobs.

#### **THE IMPACT OF A \$15/HR MINIMUM WAGE**

A look at the consequences of a significant, immediate increase in Florida's minimum wage.

#### **UNEMPLOYMENT RATE IS NOT THE WHOLE STORY**

A look at the labor force participation rate, which is often overlooked in unemployment rate discussions.

#### **PUMPING SAVINGS INTO THE ECONOMY**

A look at the impact of the reduction in oil prices on gasoline, and the U.S. and Florida consumers.

#### **2016 ECONOMIC PREVIEW**

A look at Florida's job market heading into 2016, where strong growth is to be expected.

#### **2015 JOB GROWTH LEADS TO RECORD-HIGH EMPLOYMENT**

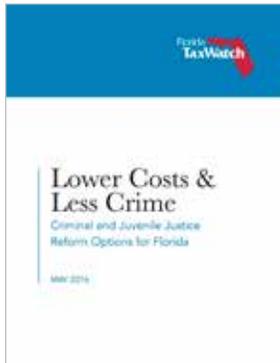
A look at Florida's job market in 2015, showing record levels of jobs, setting the table for 2016.

#### **FLORIDA'S FISCAL STRENGTH RANKED 5TH BEST NATIONALLY**

A look into fiscal strength measurements, as well as examining other areas that affect Florida's fiscal standing.

#### **STEMMING FLORIDA'S PHYSICIAN SHORTAGE**

A look at how the shortage of doctors in the state of Florida is outpacing the current supply, and what it means.



### LOWER COSTS & LESS CRIME

May 2016—Florida can no longer rely on the outdated and inefficient policies of the past, and must begin to consider policies and practices that not only keep Floridians safe, but also address the two primary drivers of growth in the criminal justice system: overincarceration and recidivism. The recommendations detailed in this report, while by no means an exhaustive list of necessary improvements, aim to put Florida on the path to achieve these goals.

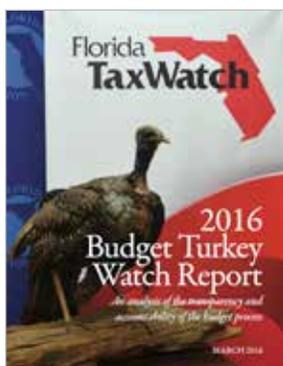
**IMPACT:** This report includes some long-standing TaxWatch recommendations, a number of which were referenced by the final report of the Constitutionally mandated Government Efficiency Task Force.



### TAXPAYER INDEPENDENCE DAY 2016

April 2016—Wednesday, April 20 Florida TaxWatch celebrates Florida Taxpayer Independence Day 2016: the day Floridians are finally earning money for themselves and not for the tax collector. This symbolic date assumes that every dollar earned since January 1 goes to pay federal, state, and local tax obligations. In 2015, for the average Florida household, paying its taxes takes 110 out of 365 days, or more than three and a half months.

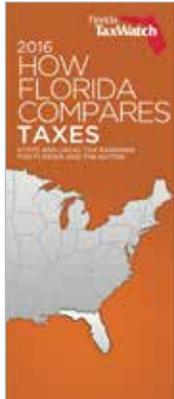
**IMPACT:** This state-focused report, unique to Florida TaxWatch, receives widespread media attention annually, and helps taxpayers conceptualize the actual costs of their taxes.



### 2016 BUDGET TURKEY WATCH REPORT

March 2016—Each year, the Budget Turkey Report consists of only a very small percentage of the state budget and this year represented just over 0.1 percent. The \$82.3 billion budget passed by the Florida House and Senate on March 11, 2016 contains 143 appropriations items worth \$104.9 million qualifying as Budget Turkeys.

**IMPACT:** The Budget Turkey Watch report continues to focus on the need for budget transparency, and to make sure that all proposed appropriations are subject to public scrutiny and debate. Lawmakers continue to reference the report and Taxwatch during the appropriations process, and the effects of this annual effort remain evident in the legislative procedures to increase transparency.



### 2016 HOW FLORIDA COMPARES: TAXES

March 2016—Have you ever wondered how Florida's taxes stack up against the taxes in other states? If so, this report is for you. The annual Florida TaxWatch How Florida Compares: Taxes report ranks Florida's state and local taxes against those levied around the nation.

**IMPACT:** This annual report has become a staple of Florida TaxWatch, and a reliable measurement of how the state's tax environment changes from year to year. Like the How Florida Counties Compare guide, media, policymakers, and the public have shown extraordinary interest in using this data, which will be updated annually going forward by TaxWatch.



### WELCOMING THE WORLD

February 2016—Tourism is vital to the economy of Florida, and with the recovery of the world economy, international travel across the world is reaching record highs. This, coupled with data showing the major positive impact international tourists have on economies, provides evidence that Florida should expand its efforts when it comes to attracting foreign visitors to the state.

**IMPACT:** This report continues to shine attention on one of Florida's most important economic engines, and was used as supporting evidence for tourism investment by the state's tourism stakeholders in the budget process.



### A CATALYST FOR GROWTH

February 2016—This analysis finds that Florida's competitive tax climate and welcoming weather entice businesses to our state, but Florida must provide targeted incentive packages that will help create high-paying jobs in the Sunshine State as we compete with other states for domestic and global business.

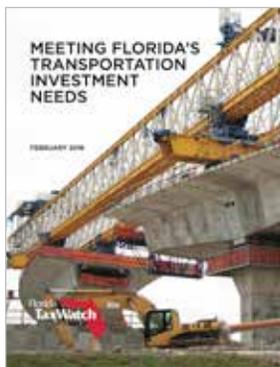
**IMPACT:** TaxWatch leadership, including Senator George LeMieux, released this report at a Capitol news conference, generating significant media attention on the need for Florida to compete with other states through economic development incentives.



## BUILDING FLORIDA'S HIGH-TECH MANUFACTURING SECTOR

February 2016—As the global manufacturing industry shifts away from classically portrayed steel and car plants to a modernized approach of high-tech manufacturing; companies, countries, and states find themselves looking for a way to best position themselves to benefit from the future of manufacturing. Florida finds itself in a unique position to capitalize on an existing project that could help the state become a world leader in high-tech manufacturing for years to come.

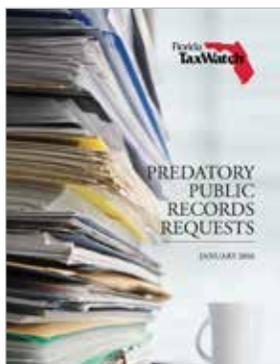
**IMPACT:** TaxWatch continues to recommend that the state diversify its manufacturing base by investing in high-tech manufacturing, something that the Legislature has done in the past by implementing TaxWatch recommendations on the manufacturing sales tax.



## MEETING FLORIDA'S TRANSPORTATION INVESTMENT NEEDS

February 2016—Florida continues to grow and is now the nation's third largest state. After a slowdown during the Great Recession, Florida is on the rise again, and the state will add more than four million new residents by 2030. This report examines the expected needs of the transportation system across the state.

**IMPACT:** The 2016 Legislature did not sweep the transportation trust fund, and continues to recognize the importance of transportation investment highlighted in this report.



## PREDATORY PUBLIC RECORDS REQUESTS

January 2016—This report examines abuses of the state's Public Records Act, focusing on predatory practices that take advantage of local governments, and use the power of litigation to profit off of the taxpayers.

**IMPACT:** This report generated a significant amount of attention in the Legislature, and will remain an important topic heading into the 2017 Legislative Session.



## THANKSGIVING AND THE START OF HOLIDAY SHOPPING

November 2015—Thanksgiving for most people invokes images of family gatherings, turkey, and football. But for retailers, it invokes images of large crowds and dollar signs. Thanksgiving, Black Friday, and Cyber Monday are cash cows for businesses, particularly the retail and food industries, but many will fail to collect lawfully owed taxes on many items purchased online during Cyber Monday.

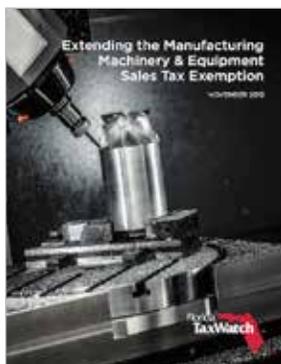
**IMPACT:** This report continued the decades-long TaxWatch recommendation to make the necessary reforms to collect lawfully owed sales taxes from online shoppers in Florida, and brought needed attention to the issue.



## CHALLENGES FACING FLORIDA'S COMMUNITY-BASED CHILD WELFARE SYSTEM

November 2015—In this study, Florida TaxWatch evaluates the two primary issues contributing to, and subsequently worsened by the increased demand on the system: workforce instability and increasing need for services. The study concludes by recommending that the state examine options that improve service accessibility and availability and enhance workforce stability.

**IMPACT:** TaxWatch research staff was invited to speak to a conference for child welfare practitioners event hosted by the Florida Coalition for Children about the results of this report, and potential policy reforms moving forward.



## EXTENDING THE MANUFACTURING MACHINERY & EQUIPMENT SALES TAX EXEMPTION

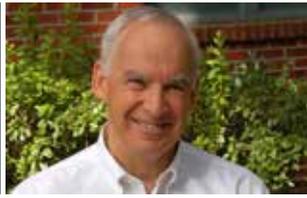
November 2015—Given the diverse economic benefits provided by manufacturing, it is in the state's best interest to continue to foster growth in this sector, and Florida lags behind compared to other Southern states. The analysis in this report demonstrates that extending the exemption could provide a significant economic benefit to the state, and its manufacturing industry.

**IMPACT:** The Florida Legislature implemented the recommendations in this report by making the the sales tax exemption permanent in 2016. The manufacturing sales tax exemption was first put in place in 2011, pursuant to Florida TaxWatch analysis and recommendations.

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## INTERNS & FELLOWS



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COLLINS



JAMES  
MCGIVERN



ALLIE  
PASS



ALEX  
FOSTER



RYAN  
JANSON

# We Believe

You cannot bring about prosperity  
by discouraging thrift

You cannot strengthen the weak  
by weakening the strong

You cannot help small men  
by tearing down big men

You cannot help the poor  
by destroying the rich

You cannot lift the wage earner  
by pulling down the wage payer

You cannot keep out of trouble  
by spending more than your income

You cannot further the brotherhood of men  
by inciting class hatreds

You cannot establish security  
on borrowed money

You cannot establish character and courage  
by taking away a man's initiative and independence

You cannot help men permanently  
by doing for them what they could and should do for themselves

– From the pen of Reverend William John Henry Boetcker (1873-1962)  
& often attributed to Abraham Lincoln

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