



The Miami Herald | EDITORIAL

Making ends meet in Tallahassee

OUR OPINION: TaxWatch plan closes budget hole with less pain

Sell off buildings, bid out contracts that now get special exemptions, seek discounts from vendors, stop building prisons and dive into state workers' pensions and healthcare benefits so that they pay more and taxpayers have to cover less.

In all, Florida TaxWatch's 125-page report by a blue-ribbon Government Cost Savings Task Force would close Florida's \$3.2 billion budget hole without hurting children, the elderly or the disabled.

Legislators should seize on this report to guide them through the tough budget decisions ahead.

At the forefront of the task force's mission was to avoid indiscriminate across-the-board cuts that could further drain

public schools and universities and hurt the poor and sick during this recession. Asking each state agency to take, say, a 3 percent cut may seem easier than going after each budget item in each agency to find ways of doing things more efficiently. Yet, if the state changes the way it does business, it will save a lot of money without harming a lot of people.

Millions can be raised

The task force found that common-sense policy changes — like putting the brakes on the state's aggressive prison-building program — could save hundreds of millions of dollars. It also found that targeted cuts for duplicative or inefficient programs and a limited tax amnesty would raise revenue.

For instance, why are some contracts for technology and professional services or supplies exempted from competitive bidding? Instead, the state should be

looking for the best products and services at the cheapest cost. Competition could save Florida about \$125 million.

Renegotiate pay hikes

Also, why do state employees expect an automatic cost-of-living increase — even if there is no inflation? The state needs to renegotiate that expectation in this recession.

Why do some high-level state officials get free healthcare, and state workers still pay substantially less of a contribution than the average insurance plans in the private sector?

Having state employees pay for a portion of their healthcare would save \$160 million a year. Hiring more state workers would contribute another \$255 million. Increasing state retirees' cost-of-living increases 2 percent per year would save \$150 million.

Ca-ching, ca-ching, ca-ching. TaxWatch's almost 90 suggestions this year follow a model developed last year. The Legislature implemented the model to help tackle last year's budget hole.

This year's recommendations include a task force to look at that legislators might do — like pulling back on the state's public safety.

Another potential recovery firm to go after is the state's Medicaid claims, and increasing oversight to prevent overbilling.

That one-two punch would save \$154 million in a year.

This blueprint for Florida's future is a state more like a state that the Sunshine State can be and helping average state workers.

2010 ANNUAL REPORT

Florida
TaxWatch

Words of Appreciation and Encouragement From Florida's Governors



CHARLIE CRIST
GOVERNOR

November 5, 2010

Dear Friends:

Congratulations on another successful year!

Florida TaxWatch continues to be a valuable source of independent, objective research and constructive recommendations on issues that concern state leaders and taxpayers. Your organization's hard work has led to major cost savings, cost avoidances, and productivity enhancements with a direct impact on the taxpayers of Florida.

Thank you for your commitment to building a better Florida. Best wishes for continued success!

Sincerely,

A handwritten signature of Charlie Crist in black ink.

Charlie Crist

Since 1979, Florida TaxWatch advocated on behalf of the people and I congratulate you on your efforts to educate both state leaders and taxpayers. Your recommendations are invaluable to the legislative process.

— Governor Charlie Crist

Thank you for playing a critical role in policy making and in guarding the public interest. The taxpayers of Florida are fortunate to have an advocate and friend in Florida TaxWatch.

— Governor Jeb Bush

The blending of TaxWatch ideas with our internally generated approach to savings will inure to the benefit of all our citizens and taxpayers.

— Governor Wayne Mixson



Florida TaxWatch's accomplishments and contributions have been invaluable to all Floridians.

— Governor Bob Martinez

Florida TaxWatch is a highly respected organization that facilitates good government, offers timely advice, and presents insightful research that gets results. It has improved government accountability while discouraging government waste and inefficiency. TaxWatch is an organization well prepared to help our state prosper as it enters the next millennium.

— Governor Lawton Chiles

For 31 years now, Florida TaxWatch has been providing the credible quality research and recommendations that have made a significant difference in government performance, productivity, and accountability throughout Florida.

Florida TaxWatch is a statewide nonpartisan, nonprofit government watchdog and taxpayers' research institute — your eyes and ears in Tallahassee.

In the first 20 years alone, policymakers and state employees implemented three-fourths of Florida TaxWatch recommendations, according to an independent assessment conducted by Florida State University. Those recommendations saved state taxpayers more than \$6.2 billion — or approximately \$1,067 in added value for every Florida family.

It is the only independent statewide organization devoted entirely to Florida taxing and spending policies and practices. Since its inception in 1979, TaxWatch has worked diligently and effectively to inform and safeguard the interests of the taxpayer, helping to reduce inefficiencies and prompting responsible improvements in the management and operation of citizens' hard earned tax dollars without lobbying.

Florida TaxWatch is supported by tax-deductible contributions by all types of taxpayers — homeowners, small businesses, corporations, professional firms, philanthropic foundations, members of the news media, associations, and individuals — representing a wide spectrum of citizens.

The high quality economic and fiscal research and recommendations of TaxWatch are widely distributed to elected state officials and policymakers and regularly cited in and reported on by the statewide news media.

Now more than ever, Florida TaxWatch is ever present to ensure that taxes are fair, equitable, not excessive, that the public benefits and costs are weighed, and that government agencies are more responsive and productive in their stewardship of taxpayer funds.

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Letter from the Chairman, Chair-Elect and the President

Dear Fellow Taxpayers:

2010 was a watershed year for the state of Florida. An unemployment rate of 12.3% - the highest since World War II – coupled with an unprecedented third year of double-digit drops in property values, housing starts, and with them, state revenues, deepened the recession in Florida and delayed the economic rebound here that some of the nation has started to experience.

Yet amid the challenges has come a tremendous opportunity (and often, a necessity) to change the way we've been doing business at home, at work, and in our state and local governments. Florida TaxWatch committed itself and engaged talented partners and devoted considerable resources to provide constructive, specific, and immediately actionable ways to improve government and cut unnecessary costs in ways that businesses, families, and senior citizens have had to do in this tough economy.

A Florida TaxWatch Government Cost Savings Task Force is developing such cost-savings ideas to help the 2011 Legislature and Governor close an expected multi-billion dollar budget gap without raising taxes and fees or cutting core services. The effort comes on the heels of two previous task forces, comprised of notable civic and business leaders, whose implemented

recommendations by the legislature have translated to more than \$2 billion in TaxWatch recommended government cost savings for Florida taxpayers.

These ideas include wiser and more innovative and productive spending policies, reducing embedded administrative costs, collecting money legally owed but not currently collected, such as remote sales taxes, and reforming expensive pensions and state healthcare costs, as well as reforming criminal justice and state procurement and purchasing. We stand ready once again to serve as a constructive partner to the next Governor and legislative leadership in not only helping balance the next state budget but improving the budgeting process for years to come.

At the same time, Florida TaxWatch has been laser-focused on tax policies to stimulate business investment and create jobs. This research has created opportunities to improve Florida's tax system and competitiveness, while promoting necessary revenue investments beneficial to our citizens, the economy and the protection of valuable infrastructure. Such reforms in these areas are even more vital in this period of economic challenges and increased global competition.



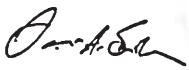
Florida TaxWatch President & CEO Dominic Calabro is recognized by Florida's Governor and Cabinet for his 30 years of service on behalf of the taxpayers of Florida.

No one knows what 2011 will bring to Florida's economy. But you can trust that Florida TaxWatch is on the job and will remain diligent in its work to ensure a healthier, more prosperous Florida through thoughtful ways to reduce spending without hurting Florida as well as scrutinizing any new taxes and fees that may emerge and re-examining those we currently pay.

Never has the work of Florida TaxWatch been more necessary and relevant. For that reason, your ongoing participation in Florida TaxWatch is a wise investment. We thank you for your critical support and participation. Together, we will build on the 31 year mission of your government watchdog and research institute and its successful track record of improving taxpayer value, citizen understanding, and government accountability.

We believe you deserve and should expect nothing less.

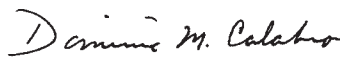
Respectfully,



David A. Smith
Chairman



Marshall Criser III
Chair-Elect



Dominic M. Calabro
President &
Chief Executive Officer



U.S. Senator-Elect Marco Rubio, Florida TaxWatch President & CEO Dominic Calabro, Florida TaxWatch Chairman David Smith and Florida Chief Financial Officer-Elect Jeff Atwater during the 30th Annual Board & Membership Meeting.



Florida TaxWatch Chair-Elect Marshall Criser, III addresses the Board of Trustees during the 30th Annual Board & Membership Meeting.

"Florida TaxWatch — these are great Floridians who keep a watchful eye on government spending."

— Governor Charlie Crist

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UP TO PRESENT



\$6.2 Billion Results. Florida State University's Office For Needs Assessment and Planning documented and verified that initiatives recommended by Florida TaxWatch in its first twenty years alone added \$6.2 billion to the value of state service delivery.

UP TO PRESENT



Prudential-Davis Productivity Awards. These performance-based awards have honored more than 15,000 individuals, teams, work units and partnerships to date, whose efforts measurable increased state government productivity in producing \$6.7 billion worth of added value and cost savings to Florida taxpayers.

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UP TO PRESENT



Budget Turkey Watch. Florida TaxWatch annually points out where the Florida Legislature does not follow its own policies and procedures for reviewing proposed appropriations. Florida's Governors have vetoed \$1.14 billion worth of spending items from the TaxWatch Turkey Watch lists since 1983.

1980

Alternatives to Nursing Homes. A CCBP report recommending a pre-admission screening process prior to nursing home placements helped produce a five-fold increase in elderly citizens in less costly home and community care by 1990.

Senior Research Fellows

The Senior Research Fellows assist and advise Florida TaxWatch with its research agenda and annual evaluation of Prudential – Davis Productivity Awards nominations. Each Fellow is a prominent scholar or professional of national reputation 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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TaxWatch

“Never doubt... that a small group of thoughtful, committed citizens can change the world: indeed it’s the only thing that ever has.”

—Margaret Mead

1981

State Contracted Services. A CCBR investigation of professionals who serve on the state payroll for limited periods of time resulted in reducing one attorney’s salary from \$100,000 to \$38,000.

1982

Medicaid Claims Contract. CCBR research highlighted a lack of competitive bidding to handle state Medicaid claims, resulting in changes in state policy that saved \$6.4 million over the next five years.

Treasurer's Report

Dear Fellow Taxpayers,

Florida TaxWatch further expanded its statewide representation of taxpayer concerns in Florida during the fiscal year that ended September 30, 2010. 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.

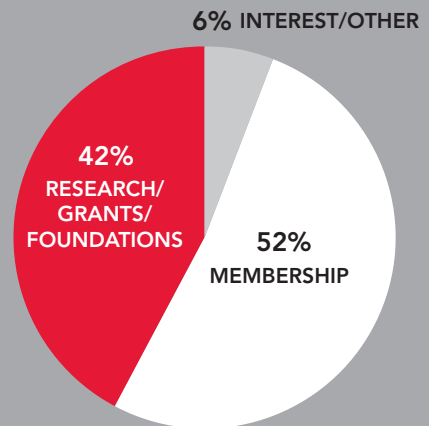
The Treasurer's Report for FY 2009-2010 demonstrates the sound management practices and proper financial controls applied by the institute which ensure effective and productive operations with direct accountability.

According to the financial statement and Treasurer's Report, total expenses of \$1,854,890 were kept below total revenue of \$2,234,443.*

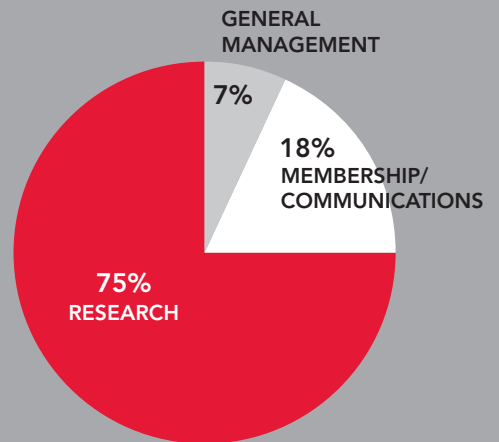


John B. Zumwalt III
Treasurer and Chairman of the Audit Committee

* Unaudited



FY 2009-2010 INCOME*



FY 2009-2010 EXPENSES

* Excludes Capital Campaign Revenue

*Florida TaxWatch Values:
Integrity, Productivity, Accountability,
Independence, Quality Research*

1983



Budget Turkeys. CCBR identified more than \$100,000 in state budget appropriations by the Legislature that circumvented the normal planning and budgeting process designed to ensure transparency and proper public review. This would become a yearly report by CCBR.

1984



Unitary Tax. A TaxWatch study regarding the financial versus political need to raise corporate taxes was used extensively by government and business leaders during a Special Session that repealed the Unitary Tax.

Research Summary

Improving Taxpayer Value, Citizen Understanding, and Government Accountability

Florida TaxWatch FY 2009-2010 Research Summary

Florida TaxWatch Research Institute conducts research in the public interest on state and local government spending and taxing issues in Florida to promote greater effectiveness, efficiency, and accountability in the management and use of taxpayers' money. Research findings and recommendations are based on empirical evidence, scientific methods, relevant literature, and informed professional judgment.

All the organization's research products adhere to the "Policies and Procedures to Maintain the High Quality, Integrity, and Independence of Research Conducted by Florida TaxWatch and its Centers of Excellence and Task Forces" adopted by the Board of Trustees and revised in May 2010.

Under the umbrella mission of taxpayer value, citizen understanding, and government accountability, Florida TaxWatch research centers study and recommend strategic solutions to challenges facing Floridians in more defined subject areas than the

general Florida TaxWatch research program. The centers bring together partnerships and collaborations to affect dynamic and constructive solutions in the state. Two such centers, the Center for Educational Performance and Accountability (CEPA) and the Center for Competitive Florida (CCF), currently operate under the leadership of an executive director and a volunteer advisory board along with the assistance of the Florida Council of Economic Advisors at Florida TaxWatch.

Florida TaxWatch is pleased to share the following fiscal year 2009-2010 summary of research and resulting accomplishments from the general research program, Florida TaxWatch CCF, Florida TaxWatch CEPA, and the Florida Council of Economic Advisors at Florida TaxWatch.

Our work is proving that Florida TaxWatch is the premier source of information, insight, and recommendations on Florida government tax and spending policies.

Florida TaxWatch Research Summary

E-Communiqués and Legislative Updates

Throughout the year, Florida TaxWatch keeps its members informed through our electronic *E-Communiqués*. These periodic and timely releases cover such topics as the results of revenue estimating conferences and budget and economic news, as well as new releases in Florida TaxWatch research and events.

Florida TaxWatch sends out a *Legislative Update* every Friday during session, detailing legislative activity for the week. Florida TaxWatch follows the development of the budget and tracks fiscal bills of interest to Florida taxpayers. The updates include a detailed review of education-related legislation from the Florida TaxWatch Center for Educational Performance and

"TaxWatch provided a valuable perspective and a blueprint for success."

— Florida Times Union

Accountability (CEPA) and track numerous bills implementing the recommendations of the Government Cost Saving Task Force.

Florida's Next Governor's Views on Education: A Side-by-Side Comparison of Gubernatorial Candidates Rick Scott and Alex Sink, October 2010

A high quality education system plays an integral role in achieving and maintaining a healthy economy, and Florida's Governor makes critically important decisions

on education policy to enhance the development of a competitively skilled workforce. To promote informed voting and citizen understanding, the *Florida TaxWatch Center for Educational Performance and Accountability* provided this comparison of the gubernatorial candidates' stance on important education issues facing the PreK-20 system.

Impact: This report informed taxpayers and voters of the major gubernatorial candidates' positions on the most impor-

1985

Low Flow Showerheads. Following a TaxWatch recommendation, all new state institutions were required to install low flow showerheads that save two to five gallons of water per minute, saving \$14.5 million by 1989.

1986

Liability Reform. The Legislature enacted a liability reform package following a TaxWatch report refuting the contention that capping damages would result in budget/tax increases caused by large numbers of uncompensated injured parties requiring state social services and welfare benefits.

tant and controversial issues in education including Voluntary Pre-K, the Class Size Reduction Amendment, merit-based pay, standardized testing, and vocational training.

Land Use Planning by Referendum: The Economic Consequences of Amendment 4, October 2010

This econometric analysis forecasts the likely economic impact of the passage of the proposed constitutional Amendment 4 ("Referenda Required for Adoption and Amendment of Local Government Comprehensive Land Use Plans," which would require that voters approve changes to their local comprehensive land use plans) using the most up-to-date and trusted economic modeling tools. The analysis, which was conducted by the Florida Council of Economic Advisors at Florida TaxWatch and a team of researchers from the Haas Center for Business

Impact: The study estimated that the passage of Amendment 4 could result in a 2.2% decline in Florida's Gross State Product and a 2.4% decline in Florida jobs. Further, counties in Florida could lose a combined \$227 million in property tax revenues annually. On November 2, 2010, Floridians voted not to adopt Amendment 4 into Florida's Constitution.

What if Government Ran Like a Business? The 2007 Solution, October 2010

United States Senator George LeMieux (FL) authored this *Ideas in Action* detailing the "2007 Solution" which caps federal spending at 2007 levels as a way to balance the federal budget and cut the national debt significantly.

Impact: The discussion of addressing the national debt and changing the culture of spending in Washington and Tallahassee continues.

"Thank you for the fantastic work that you do week after week, month after month, year after year."

— CFO Alex Sink

Use Plans," which would require that voters approve changes to their local comprehensive land use plans). While the Florida TaxWatch analysis raises several concerns with Amendment 4, including "hyper-democracy," the impracticality of getting complex and voluminous land use provisions before the voters, and the chilling impact it could have on jobs and the Florida economy, the focus of this report is that Amendment 4 would undoubtedly increase costs for taxpayers. The analysis estimates that the direct estimated annual cost to the taxpayers throughout Florida would be \$44.6 million to \$83.4 million, assuming that Amendment 4 will necessitate an average of two special elections for each Florida voter. In addition, based on the experience of two small Florida cities that have adopted an Amendment 4 approach, added litigation costs could reach tens of millions, if not hundreds of millions, of dollars annually. The report concludes that Floridians should vote no on Amendment 4.

Impact: On November 2, 2010, Floridians voted not to adopt Amendment 4 into Florida's Constitution.

"I enjoy the people and ideals of Florida TaxWatch. It's an organization that always seems to be taking the high road, even though I don't always agree with the results."

— Jerry Aron, Florida TaxWatch Board Member

Research and Economic Development at the University of West Florida, reveals that Amendment 4 would discourage businesses from investing, beginning, or expanding due to greater uncertainty and increased transaction costs. The higher costs would have devastating consequences for Florida's economy, likely causing significant losses in jobs, economic activity, personal income, and state and local tax revenues.

In Addition to Devastating Impacts on the Economy and Jobs, Amendment 4 Will Increase Costs to Taxpayers through Added Elections and Increased Litigation Against Local Governments, October 2010

This report highlights the fiscal impact of the passage of the proposed constitutional Amendment 4 ("Referenda Required for Adoption and Amendment of Local Government Comprehensive Land

1987

Early Health Screening/Treatment. The Legislature approved a TaxWatch recommendation to save \$23.4 million in Medicaid health costs by increasing the frequency of check-ups for indigent small children to prevent illnesses.

1988



Land Purchases. The Legislature adopted a TaxWatch recommendation to limit the price of land purchased jointly by the state and local governments.

Ensuring that Florida's university-bound high school graduates are STEM-ready - prepared for undergraduate programs in science, technology, engineering, and mathematics, September 2010

Dr. Paul Cottle of Florida State University authored this *Ideas in Action* concerning the talent gap in STEM academic fields (Science, Technology, Engineering, and Math). The article discusses the projected shortage of 100,000 STEM professionals in the next five years and suggests a dramatic change in Florida's public high schools in order to produce STEM-ready graduates for the relevant undergraduate programs. The article suggests the following policy options to overcome the shortage: 1) Florida could initiate a program of differentiated high school diplomas like that recently adopted in Virginia. The highest level diploma, which will be intended for university-bound students, should require that each graduate take courses in biology, chemistry and physics. 2) The eligibility requirements for Bright Futures Scholarships could be modified to require biology, chemistry and physics. 3) Universities could require a full slate of science courses for admission as the most direct way of ensuring that every university-bound student is STEM-ready. Dr. Cottle also published an article in the February 2010 issue of *Ideas in Action*, titled *Preparing Florida's Students to Close the Talent Gap for an Innovation Economy*, discussing the findings of the *Closing the Talent Gap* study conducted by The Florida Council of 100 and the Florida Chamber of Commerce on the shortage of STEM professionals.

Impact: Florida TaxWatch raised awareness on the importance of STEM education to Florida's economic competitiveness in a global economy.

Voter Guide to the Proposed Constitutional Amendments on the November 2, 2010 Ballot, September 2010

The Florida TaxWatch voter guide is designed to give voters the facts on the proposed constitutional amendments. This year's guide focuses on the three amendments that had fiscal ramifications for taxpayers: Amendment 2 (providing an additional homestead exemption for members of the military that were deployed in the previous year on active duty outside the United States); Amendment 4 (which would require that local voters approve changes to their local comprehensive plans); and Amendment 8 (which would revise the class size requirements for public schools).

Impact: Amending the constitution, the organic law of Florida, is one of the most significant and serious tasks that citizens are asked to consider. Florida TaxWatch was honored to provide analysis of the three fiscal amendments in hopes of educating and informing the citizens and taxpayers of the implications of these changes. Voters approved Amendment 2 and rejected Amendments 4 and 8.

Budget Watch Series on FY2011-12 Budget Outlook:

Estimating Conferences Project More Money for the 2011 Legislature, August 2010

Economic and Caseload Estimating Conferences Provide More Information for Next Year's Budget Shortfall Forecast, August 2010

Next Year's Budget Outlook Begins to Take Shape through a Series of Estimating Conferences, August 2010

This series of *Budget Watches* examines the results of this summer's meetings of the state's Consensus Estimating Conference

and their impact on the state budget picture. There has been much talk about a \$5 billion to \$6 billion shortfall facing the 2011 Legislature, and this series used the most recent data to determine if that estimate was still valid. Florida TaxWatch examined projected revenues and budget drivers, such as Medicaid and K-12 enrollment, as well as the impact of federal revenue. Due to steps taken by the 2010 Legislature, increased revenue estimates and some instances of reduced spending, Florida TaxWatch estimated that the budget shortfall would be much less than originally anticipated.

Impact: Florida TaxWatch's *Budget Watch* publication was created to help taxpayers monitor and understand the complex state budget process. While next year will be another difficult one, Florida TaxWatch research was the first to show that it would not be as bad as previously projected. Since this series, the state made a new official estimate of the projected budget shortfall and reduced it by more than half to \$2.5 billion.

Amendment 8 is the Right Investment for Florida: Evidence Shows Modifying the Class Size Reduction Amendment Will Save Billions for Florida Taxpayers, July 2010

The *Center for Educational Performance and Accountability* analyzed the potential cost savings resulting from the modification of the Class Size Reduction (CSR) amendment through the passage of Amendment 8. The analysis begins by examining evidence demonstrating the poor return on investment from the nearly \$20 billion Florida has already spent on compliance with the original requirements of the CSR. The report then describes how Amendment 8 would reduce CSR compliance costs by up to \$1 billion annually by calculating compliance costs with the class size limitations at "school level average number of students"

1989

Tax and Budget Reform Commission. Following passage of a TaxWatch-recommended constitutional amendment, TaxWatch was invited by legislative sponsors to draft the budget reform and comprehensive planning/needs assessment of implementing legislation.

1990

Lottery Department Expenses. Legislative action on a TaxWatch recommendation to reduce the Florida Lottery's expense budget and increase the Department of Education's share of ticket sales produced an additional \$10.8 million for schools.

“I can’t say enough about how important Florida TaxWatch is in providing thoughtful policy suggestions. We read their reports in the Governor’s office.”

—U.S. Senator George LeMieux and former Chief of Staff to Governor Charlie Crist

instead of at the classroom level. The analysis concludes that Amendment 8 would afford local school officials the flexibility to meet the goals of the original CSR while at the same time saving taxpayers billions of dollars in capital outlay and maintenance expenses.

Impact: This report was cited by several print media outlets in Florida, including editorials in the *St. Petersburg Times* and the *Orlando Sentinel*. Both of these newspapers endorsed Amendment 8 on the basis of Florida TaxWatch’s analysis.

Florida TaxWatch Presentation: Preliminary Findings on the Economic Impact of Solar Energy in Florida, July 2010

Florida TaxWatch presented the preliminary findings of the economic impact of solar energy in Florida during the presentation, “Global and National Solar Energy Market Outlook,” as a member of the Economic Development Panel at the Clean Energy Summit held in Orlando, Florida. The presentation highlighted the fact that although the demand and growth of solar energy has exploded in the last few years, the U.S. and Florida fall behind the rest of the world in the promotion of this industry. Florida has the unique opportunity to develop a homegrown renewable energy industry to reduce dependence on foreign oil, create jobs, and stimulate new investment in the state; however, the “Sunshine State” lags behind other comparable states in solar energy production and ranks 11th in solar market attractiveness based on existing renewable energy policies and efforts taken to promote the industry. According

to the analysis, the establishment of a large-scale solar energy infrastructure has the potential for significant positive employment impacts in Florida.

Impact: The presentation was well received at the summit, which was convened by Citizens for Clean Energy and moderated by Florida Senate President-Designate Mike Haridopolos and intended to provide a dialogue on varying aspects of developing feasible, substantial alternative energy sources that are at the forefront of community discussion and political agendas.

The 2010 Florida TaxWatch Turkey Watch Report, May 2010

The Florida TaxWatch annual “budget turkey” report spotlights legislative projects placed in the budget without full opportunity for public review and which circumvent competition and established procedures. These projects often benefit a very limited special interest, local area of the state, or a specific private organization. Despite facing the largest budget shortfall in the state’s history, legislators added numerous member projects and other projects historically referred to as “turkeys” to the FY2010-11 state budget. Equally, despite a budget process that in some aspects was one of the most open in years, some projects were still added late in the

conference – even after the conference committees had finished their work and unresolved issues were “bumped” to the leadership. This year Florida TaxWatch has identified 41 appropriations worth \$60.6 million as budget turkeys

Impact: Governor Charlie Crist vetoed fourteen items worth \$11.4 million that were identified by Florida TaxWatch as budget turkeys. Florida’s Governors have vetoed more than \$1.3 billion worth of spending items from TaxWatch Turkey Watch lists since 1983.

Florida Taxation and Budgeting Workshop, April 2010

Florida TaxWatch partnered with the Florida Press Association to hold a workshop on taxation and the state budget for reporters who cover state and local governments. Kurt Wenner, Florida TaxWatch Vice President for Tax Research, led the workshop with a presentation covering topics including the fiscal relationship between state and local governments, the tax structure of both levels of government, constitutional tax limits and taxpayer protections, Florida spending levels and the components of the budget.

Impact: This presentation helped educate the Florida press on Florida’s budget and tax system and is also available through

“TaxWatch argues persuasively that Florida needs to align tax policy, spending policy, regulatory policy and economic policy.”

— Palm Beach Post Editorial

1991



Cost Savings. A Florida TaxWatch/Florida Council of 100/State of Florida “Partners in Productivity” interim report card documented savings of \$99 million from implementation of its recommendations by the state’s four largest agencies.

1992

Constitutional Amendment. Voters approved a constitutional amendment promoted by TaxWatch since 1986 to require performance-based budgeting and performance measurement.

the Florida TaxWatch website to help improve taxpayer understanding of taxation and budgeting.

The People First Contract Reassignment: Florida should renegotiate to enhance taxpayer value before consenting to assignment, April 2010

This *Briefing* analyzes the proposed assignment of the contract for Florida's state employee human resource management system known as People First. It concludes that as part of accepting the assignment of responsibilities under the contract to a new company, the state should renegotiate the contract to allow for a competitive bidding process to be completed by 2012 and to include provisions for at least 60% of the new company's North American employees to be located in Florida and locate its North American headquarters to Florida.

Impact: Florida TaxWatch continues to recommend ideas for improving the efficiency and effectiveness of Florida's human resource management system, as well as identifying cost savings in general government operations and ways to create new jobs and generate economic activity in Florida.

Federal Debt and Florida's Future, April 2010

Florida Senate President Jeff Atwater authored this *Ideas in Action* supporting a constitutional amendment to require a federal balanced budget.

Impact: The discussion of addressing the national debt and changing the culture of spending in Washington and Tallahassee continues.

Florida Taxpayer Independence Day 2010! Independence Comes Five Days Later Than Last Year, April 2010

This popular annual publication reveals that, as of Friday, April 16, 2010, Floridians

finally began earning money for themselves – not the tax collector. This symbolic date assumes that every dollar earned since January 1 goes to pay federal, state, and local tax obligations. Although Floridians' personal income is expected to start growing again in 2010, Floridians' total tax bill (especially federal) should rise faster, meaning it will take more time for Florida's workers to pay their tax bills this year – an estimated five days more than last year. Taxpayer Independence Day is based on the relative size of all taxes paid in Florida to our state's total personal income.

Impact: Florida TaxWatch continues to promote citizen understanding and education on tax burdens to local, state, and federal governments.

“Legislators wisely got started this year on 16 money-saving suggestions from Florida TaxWatch.”

— Orlando Sentinel

2010 Legislative Briefing: Education Personnel Reforms, April 2010

This *Center for Educational Performance and Accountability* report analyzes a legislatively proposed education reform package, Senate Bill 6. The bill proposed a number of reforms including: implementing performance-based pay for teachers, requiring performance appraisals, developing end-of-course assessments, and changing the teacher certification process. The CEPA analysis supports the major concepts encompassed in the proposed legislation, which reflect the major priorities upon which CEPA has based its research.

Impact: The education reform legislation, Senate Bill 6, was passed by the Senate and House, but was vetoed by Governor Charlie Crist. Florida TaxWatch continues to work with key stakeholders and state

leaders on reforming Florida's education system to improve outcomes and ensure that Florida has the well-trained workforce needed to compete in a global economy.

Florida's Financial Exposure from Its “Self-Insurance” Programs: The Citizens Property Insurance Corporation and the Florida Hurricane Catastrophe Fund, April 2010

This report analyzes the potential financial disaster that the state's self-insured, taxpayer-backed property insurance system would face if a major hurricane were to hit Florida. At the request of Florida's CFO, Alex Sink, the *Florida Council of Economic Advisors* at Florida TaxWatch found that the Florida Hurricane Catastrophe Fund

(known as the “Cat Fund”) has a potential shortfall of more than \$7 billion in the event of a major storm, which would require the state to borrow those funds to cover the system's liabilities at a repayment cost of almost \$4 billion annually, leading a loss of more than 70,000 jobs. According to the analysis, artificially low premiums led to enormous potential shortfalls in both the Citizens Property Insurance Corporation (Citizens) and the Cat Fund. The report's recommendations include requiring Citizens to serve as Florida's insurer of last resort and have actuarially sound rates; support programs that encourage homeowners to strengthen their homes, and to prohibit Citizens from insuring new structures in high-risk coastal areas.

Impact: The report brought substantial attention to the problems with Florida's

1993

Predicting Early Intervention Services. Research supported the important concept that the benefit of early intervention services far outweighs the costs, by ratios of 1:3 to 1:7 and recognized the critical need to develop reliable cost estimates for such services.

1994

Constitutional Amendment. Voters approved a constitutional amendment that limits government growth by tying revenue collections to growth in personal income, similar to recommendations made by Florida TaxWatch for more than a decade.

property insurance system and the potential for financial disaster that the state faces if a hurricane were to make landfall. The attention included a front-page story in *The Wall Street Journal*. Florida TaxWatch continues to work with key stakeholders and elected leaders to address the critical problems with Florida's property insurance system while containing costs to ensure affordability.

Modernizing Process of Estimating Fiscal Impact of Legislation Benefits Florida, March 2010

This report examines legislation before the 2010 Legislature that would provide for the use of analytical and empirical techniques including, but not limited to, cost-benefit analysis, return-on-investment criteria, and dynamic scoring models when requested by either the President of the Florida Senate or the Speaker of the Florida House of Representatives in contemplation of proposed legislation. There are shortcomings in the current process of estimating the fiscal impact of proposed legislation, which by law place undue emphasis on the short-term, immediate, static consequences for state revenues and expenditures. Legislation that otherwise may boost economic growth, job creation, wages and incomes, and state revenues in the longer-term may be rejected as a consequence. Florida TaxWatch concluded that the legislation would address this existing, potentially serious limitation by making dynamic scoring analysis and estimation a formal part of the economic and budgetary analysis.

Impact: This legislation was passed by the 2010 Legislature. This enhancement to the state's analysis of legislation is a long-standing recommendation of Florida TaxWatch, especially consideration of macro- and micro-economic behavior responses to law changes, or what is com-

"Congratulations on this continuing affirmation of how critical TaxWatch is to our great state. You and your folks do a wonderful job."

— Susan Story, President & CEO, Gulf Power Company

monly referred to as "dynamic scoring." Legislators, as a result, will have better information on which to base their decisions to the benefit of all Floridians. Florida TaxWatch is now participating in workshops to help with implementation.

When Good Policies Go Bad: Unintended Economic Consequences of Assessment Cap, March 2010

This *Ideas in Action* on a proposed property tax reform was authored by Todd Jones, a senior manager for ONE-SOURCE Property Tax at Thomson Reuters. This *Ideas in Action* argues that Amendment 3, which sought to reduce the 10 percent limit on annual increases of non-homesteaded property tax valuation to a 5 percent limit, was potentially crippling for Florida's economic future in much the same way that Proposition 13 has contributed to the near bankrupting of the State of California.

Impact: Amendment 3 was removed from the November 2, 2010 ballot by the Florida Supreme Court for technical reasons.

Strengthening the Role of the Office of the Inspector General will Improve State Operations by Reducing the Cost of Services, March 2010

This *Briefing* analyzes the role of the state's Offices of the Inspector General (OIG) and determines that the activities of the OIG's should be further strengthened. The analysis recommends that the

duties of the OIG should be expanded; findings and recommendations should be communicated directly to the Governor and the Cabinet, as well as the Legislature; all inspectors general should be properly and professionally qualified to perform assessments of state agency operations; and appointments and terminations should be subject to approval by the Governor and Cabinet.

In April 2010, Florida TaxWatch also released an *Ideas in Action*, *How Independent Are Florida Inspectors General?*, concerning the independence of the state's inspectors general. The contributing authors of that *Ideas in Action* are Cecil Bragg, former Inspector General of the Florida Department of Transportation; James Thomas, former Inspector General of the U.S. Department of Education and Audit Director for the Florida Chief Inspector General; Sam McCall, former Deputy Auditor General of Florida and current City Auditor for Tallahassee; Dr. Earle Klay, Dean of the Askew School of Public Administration at Florida State University; and John Turcotte, former Director of OPPAGA and current Director of the Division of Program Evaluation for the North Carolina General Assembly.

Impact: Florida TaxWatch continues to work with key stakeholders and state leaders on improving internal oversight of state government operations and activities through the OIG and other reforms that can improve the efficiency and effectiveness of Florida government.

1995

Cost Savings/Management Improvements. TaxWatch research documented implementation of more than 200 "Partners in Productivity" government improvement recommendations worth a cumulative \$715 million.

1996

Sales Taxation of Groceries. A TaxWatch report helped to achieve consistent, correct application of the state sales tax to grocery items.

Report and Recommendations of the Florida TaxWatch Government Cost Savings Task Force to Save More Than \$3 Billion, March 2010

Building upon the success of cost-savings efforts during the January 2009 Special Session of the Florida Legislature, the volunteer leadership of Florida TaxWatch organized the Government Cost Savings Task Force and released this report detailing 88 well-researched, quantified recommendations worth approximately \$3.2 billion and designed to reduce operational and administrative spending in order to provide immediately actionable cost savings without cutting core programs and services or raising taxes and fees. (See page 16 for more information on the Government Cost Savings Task Force, including information about the Government Cost Savings Task Force for FY 2011-12.)

Impact: The Florida Legislature implemented 28 of the recommendations worth nearly \$2 billion in cost savings for the taxpayers of Florida.

Borrowing Short-Term Federal Money to Pay Unemployment Benefits Will Help Boost Florida's Economy and Generate Jobs, March 2010

The Florida Legislature was facing a tax and economic emergency as it headed into the 2010 session. It had passed legislation in 2009 to prevent the insolvency of the state unemployment insurance trust fund. As a result of this change and an unexpectedly high unemployment rate, state employers were facing an up to twelve-fold increase in their unemployment taxes. The Legislature was considering suspending the 2009 changes for two years by using more federal loans for 2010-2012 to fund unemployment benefits in order to give some tax relief for the business community during the economic recession. Using the REMI model, this study estimates the economic impact of receiving additional

"We appreciate the work of TaxWatch as we do others who aren't just complaining, but are coming up with ideas to save money."

— Senator JD Alexander, Chairman of Senate Ways and Means Committee

federal advances to cover the cost of unemployment benefits between the years 2010-2015. Even though there will be job losses when the money will be paid back, this report shows that the impact on jobs, GSP and personal income will be significantly better than raising taxes.

Impact: The first bill passed during the 2010 Legislature delayed this huge increase in the state's unemployment compensation tax on employers. The \$1.2 billion tax increase would have been crippling, especially as the economy struggles to get going again. Armed with information like this Florida TaxWatch Special Report, a major push by the business community was successful in staving off the tax increase.

Five Good Things About Florida's Economy Forum, February 2010

Florida TaxWatch partnered with the National Federation of Independent Business Research Institute to hold the *Five Good Things About Florida's Economy* economic outlook forum, which brought together leading economists and consultants to explain what they believed to be the five emerging bright spots in the state. The *Florida Council of Economic Advisors at Florida TaxWatch* conducted and presented research and economic analysis to give insight into Florida's future from a national and international perspective.

Impact: The forum provided citizen education and an opportunity for discussion on important economic issues to help Florida be prepared to take advantage of its emerging strengths in order to reach full economic recovery. Attorney General

Bill McCollum, Chief Financial Officer Alex Sink, and Senator Paula Dockery were among the program's many participants.

Governor Crist Releases "Optimistic" \$69.2 Billion Spending Plan, January 2010

Florida TaxWatch began its thorough state budget review with an analysis of the Governor's budget recommendations. This *Budget Watch* reviews Governor Charlie Crist's proposed state budget, which was the starting point for the 2010 Legislature's crafting of the final spending plan. The review shows that, despite declining revenues, the Governor was able to recommend \$2.7 billion in increased spending, as well as \$100 million in tax cuts, by relying on federal assistance, money from the Seminole Gambling Compact, raiding the Lawton Chiles Endowment, and an assortment of trust fund sweeps and revenue diversions. The budget contains a surprisingly low \$200 million in spending cuts (only \$95 million in General Revenue). The Governor did not recommend any tax or fee increases. Florida TaxWatch recommended more focus on reducing recurring spending. The \$200 million in budget reductions in the Governor's proposal were simply not enough in these lean times.

Impact: During this time, Florida TaxWatch continued sharing the preliminary recommendations of its Government Cost Saving Task Force with legislative committees in advance of the final report's release, and stressed that only by looking closely at the base budget and reducing unnecessary spending can the state get its fiscal house

1997

Telecommunications Taxation. The Legislature exempted internet access from taxation, following a FTW recommendation that any tax increase should not put Florida at a competitive disadvantage.

1998

Tax Exemption for Manufacturing. TaxWatch research helped enact legislation exempting part of the cost of electricity and steam used in manufacturing from the state sales and use tax.

in order. The 2010 Legislature agreed, implementing many of the Task Force's recommendations and reducing a number of recurring appropriations.

Florida Tax Credit Scholarship: Let the evidence speak for the scholarship for low-income students, January 2010

This *Ideas in Action* highlights the merits of the Florida Tax Credit Scholarship Program, which enhances the educational options available to low-income families by providing their children with scholarships to attend private schools of their choosing. The program is financed by private companies through tax deductible contributions,

Recommendations for Boosting Investment, Economic Growth, and Job Creation in Florida, January 2010

This *Briefings* by the Center for Competitive Florida at Florida TaxWatch and the Florida Council of Economic Advisors at Florida TaxWatch offers specific fiscal, budget, and economic recommendations in preparation for the January 15, 2010 *Florida Jobs Summit* in Orlando. The recommendations are based on the following four foundations needed for economic growth: human capital, state and local fiscal policies, clusters, and migration. Some of the most impactful recommendations include: increasing incentives and invest-

"They are a voice of reason in an increasingly chaotic state economic situation."

— Tom Cardwell, former Chairman, Akerman Senterfitt

thus saving significant state funds for every student that receives a Florida Tax Credit Scholarship. Florida TaxWatch research beginning in 2003 has consistently noted the value of this program to the state and the taxpayers.

Impact: The 2010 Florida Legislature implemented a Government Cost Savings Task Force recommendation to expand the Florida Tax Credit Scholarship program by increasing the cap on the tax credit available to contributing companies in order to allow more students to join the program.

ment in science, technology, engineering and mathematics (STEM) education and workforce skills; preventing the passage of Amendment 4; creating incentives for the development of high-tech industry clusters in Florida; and implementing a Retirement Visa Program.

Impact: The recommendations and ideas in this *Briefing* were presented to and positively received by Florida's business and political leaders at the *Florida Jobs Summit*, including Florida Senate President-Designate Mike Haridopolos and Florida Speaker-Designate Dean Cannon.

"Conventional wisdom says that the only way to reduce Florida's budget deficit is to raise taxes or cut services. But imagine if we ignored conventional wisdom and instead focused on ways to make government more efficient, more productive, and more accountable to the taxpayers of Florida? These forward thinking ideas are aimed at just that: stimulating Florida's economy and eliminating bureaucratic waste and inefficiency at every level of government."

— House Speaker-Designate Dean Cannon

"It's a group that keeps a close eye on Florida's budget"

— Citrus County Chronicle

1999

Taxpayer Fairness. The Legislature enacted long-standing TaxWatch recommendations to increase taxpayer fairness by reducing the statute of limitations on audits from five to three years; tying interest on delinquent taxes to the prime rate, not 12%; and paying interest on late refunds to taxpayers.

2000

Communications Tax. A TaxWatch report contributed to legislative action that combined and simplified taxation of various communications services.

Government Cost Savings Task Force for FY2010-11

In order to assist the state's elected officials address the fiscal crisis, and for the benefit of Florida's taxpayers, citizens, and visitors, the Florida TaxWatch Government Cost Savings Task Force for FY2010-11 provided specific recommendations to help reduce state government operating expenditures, increase productivity, and maximize state revenue collections in the report titled the **Report and Recommendations of the Florida TaxWatch Government Cost Savings Task Force to Save More Than \$3 Billion**. The report details 88 well-researched, quantified recommendations designed to reduce operational and administrative spending in order to provide immediate, actionable cost-savings within the next fiscal year without cutting core programs and services or raising taxes or fees. In total, all of the 88 recommendations, if implemented, would save the state more than \$3.2 billion within the fiscal year.

Impact: The recommendations were widely welcomed by the media and the Task Force received coverage in more than two hundred articles in local, state, and national newspapers, as well as dozens of editorials published about the report and its cost-savings recommendations. Twenty-eight – or more than one-third – of the Task Force recommendations worth nearly \$2 billion in cost savings were enacted by the 2010 Legislature. These recommendations include reducing Medicaid fraud, the expansion of the Florida Tax Credit Scholarship, reduction of exemptions from competitive bidding, the increased use of electronic payment disbursements and receipts, and the creation of a temporary Tax Amnesty program.

“This is the best way to handle our budget shortfall.”

— Representative Maria Lorts Sachs

Transition to the Task Force for FY2011-12

While the cost-savings recommendations helped balance the budget without harming core services or raising taxes, and will create a more efficient government that will benefit Floridians for years to come, the continued economic crisis means that the Legislature will once again face difficult decisions in balancing the FY2011-12 Budget, and so **the work continues**.

Special thanks also to the generous philanthropic support of the following sponsors:

- AT&T
- The Haskell Company
- PSS World Medical, Inc.
- Publix Super Markets Charities
- State Farm Companies and State Farm Foundation
- Verizon Foundation
- And the Membership of Florida TaxWatch!

Special thanks to all the Members of the Government Cost Savings Task Force for FY 2010-11

Task Force Chairman
Mr. David A. Smith
Florida TaxWatch Chairman
President, and CEO (Ret.)
PSS World Medical

Task Force Vice Chair
Mr. Marshall Criser, III
Florida TaxWatch
Chairman-Elect
Transportation & Infrastructure Workgroup Chair
President - Florida
AT&T

John Adams, Jr., Ph.D.
President & CEO
Enterprise Florida

Ms. Erika Alba
Regulation & Oversight Workgroup Chair
Principal & Managing Director
Multi State Legislative and Regulatory Group
The Fiorentino Group

The Honorable JD Alexander
Chair of the Senate Policy and Steering Committee on Ways and Means, Florida Senate
(Designee of the Senate President)

Mr. Hoyt R. “Barney” Barnett
Vice Chairman
Publix Super Markets, Inc.

Mr. Barney Bishop, III
President and CEO
Associated Industries of Florida

Mr. Robert Butterworth
Of Counsel
Atkinson, Diner, Stone, Mankuta & Ploucha, P.A.

Mr. Dominic M. Calabro
President and CEO
Florida TaxWatch

Mr. Chuck Cliburn
Senior Vice President & Florida Client Executive
ACS

The Reverend J. Allison DeFoor, II
Managing Partner
Castille & DeFoor

Ms. Ann Duncan
General Government Administration & Operations Workgroup Chair
President
Vertical Integration

Mr. Phil Geiger, Ed.D, MBA
President
Educational Services Division
MAXIMUS

Mr. David Griffin
President
David Griffin Consulting

Mr. Steven T. Halverson
President and Chief Executive Officer
The Haskell Company

Mr. Ed Hannum
President & COO
AvMed Health Plans

Mr. Michael Jennings
Vice President
Government Relations
Prudential

Mr. Mark Kaplan
Vice President
Planning & Government Affairs
Mosaic Fertilizer, LLC

The Honorable Jeff Kottkamp
Lieutenant Governor
State of Florida

Mr. David Mann
Education Workgroup Chair
Chairman & CEO – North
Florida
SunTrust Bank

The Honorable Bill McCollum
Attorney General
State of Florida

Mr. James McDonough
Public Safety Workgroup Chair
Former Secretary of the
Florida Department of Corrections

Mr. Patrick Neal
President
Neal Communities of
Southwest Florida, Inc.

Ms. Susan Pareigis
President
The Florida Council of 100

Mr. Phillip Raymond
Chief Financial Officer
& Vice President
Gulf Power Company

Ms. Michelle Robinson
President – S.E. Region
Verizon

Ms. April Salter
President and COO
Salter > Mitchell

The Honorable Franklin Sands
Health & Human Services Workgroup Chair
Minority Leader
Florida House of Representatives

Ms. Kathleen Shanahan
CEO
WRScompass

The Honorable Alex Sink
Chief Financial Officer
State of Florida

Mr. Jose Valiente, C.P.A.
President
Florida Institute of
Certified Public Accountants

The Honorable Will Weatherford
Florida House of
Representatives
(Designee of the House Speaker)

Mr. Mark Wilson
President and CEO
Florida Chamber of
Commerce

Mr. John Zumwalt, III
Chairman and CEO (Ret.)
The PBSJ Corporation

The Work Continues:

The Government Cost Savings Task Force for FY2011-12

In the current fiscal and economic climate, government must operate better and more efficiently. Short- and long-term cost-savings solutions are needed now. It is the time for bold leadership, fiscal stewardship, and a change in the culture of government to one that encourages innovation, achieves cost-savings, and embraces streamlining in order to improve efficiency.

Building upon the success of the previous Cost Savings Task Forces, the volunteer leadership of Florida TaxWatch organized the *Government Cost Savings Task Force for FY2011-12*. This Task Force, composed of distinguished business and community leaders from around the state, is greater in both scale and scope than previous efforts and is intended to lead to further advances in making Florida government more efficient and increasing savings for taxpayers. The efforts of this Task Force will help put Florida back on target for a healthy and growing economy. The Task Force will hone its focus to four of the most important cost saving areas in Florida: Pensions, Procurement, Criminal Justice Reform, and Healthcare.

In May 2010, the Florida Legislature passed a budget totaling \$70.1 billion,

including nearly a billion in federal stimulus dollars; however, increased Medicaid spending and federal loan payments have left us vulnerable to another large budget deficit. Furthermore, hundreds of millions of dollars in raids from various state trust funds were transferred into the general revenue fund to help plug the large budget gap in the last year. With the imminent cessation of federal dollars, increased liabilities left to the state, and a slower than expected economic recovery, Florida has been left in a precarious situation fraught with more difficult decisions.

The FY2010-11 Budget contains many reductions and cuts to core service programs in the state. Among them: community care for the elderly, at-risk services for pregnant women and infants, child abuse and neglect services, adoption subsidies, and independent living for children in foster homes. Such cuts to core services have dire consequences not only for the individual, but for the state itself, as it faces more crisis situations that incur higher costs in the long run. Without initiating smart ways to increase efficiency, Florida risks losing the important opportunity to wisely invest in its future and, ultimately, its economic

well-being.

Solving these challenges requires action, innovation, and leadership – from both inside and outside of government. Florida can and must take the necessary strong steps to ensure that the maximum value of each taxpayer dollar is achieved. While trust funds are drained and federal stimulus dollars wane, we must innovate and collaborate to find short- and long-term opportunities to improve efficiency, enhance productivity, and achieve real cost savings.

Task Force Guiding Principles

- Focus primarily on efficiency of operation and administration rather than policies and priorities.
- Avoid cuts in direct services by reducing administrative and operational costs.
- Intensify government efforts to collect owed money through all revenue maximization channels.
- Reform the incentive structure that discourages efficiency improvements.
- Improve oversight of expenditures and resources.
- Embrace and integrate technology and innovation to reduce costs.

Members of the Government Cost Savings Task Force for FY2011-12

Chairman David A. Smith
Task Force Chair
Florida TaxWatch Chairman
PSS World Medical (ret.)

Mr. Marshall Criser, III
Task Force Vice-Chair
President - Florida
AT&T

The Honorable JD Alexander
Chair of the Senate Policy
and Steering Committee on
Ways and Means
Florida Senate
(Designee of the Senate
President)

Mr. John Alexander
Chairman and CEO
Alico, Inc.

Mr. Joe Audie
President
Marble Medical, Inc.

Mr. Hoyt R. "Barney" Barnett
Vice Chairman
Publix Super Markets, Inc.

Mr. Robert Beck
President
PinPoint Results, LLC

Mr. Barney Bishop, III
President and CEO
Associated Industries of
Florida

Mr. Brad Boaz
Chief Financial Officer
Barron Collier Companies

Ms. Janegale Boyd
President and CEO
Florida Association of Homes
and Services for the Aging

Mr. Dominic M. Calabro
President and CEO
Florida TaxWatch

Ms. Colleen Castille
Managing Member
Castille & DeFoor

Mr. Chuck Cliburn
Senior Vice President
ACS, Inc.

Mr. Mike Cusick
Executive Director
Florida Coalition for Children

Ms. Claudia Davant
Managing Partner, Florida
NSI

Rev. Allison DeFoor, II
Managing Member
Castille & DeFoor

Ms. Ann Duncan
President
Vertical Integration

Mr. Steve Evans
IBM Executive (retired)

Mr. Charles Gray
Chairman & CEO
Gray Robinson, P.A.

Mr. David Griffin
David Griffin Consulting

Mr. Steve Halverson
President and CEO
Haskell Company

Mr. Ed Hannum
President and CEO
AvMed Health Plans

Mr. Mark Wilson
President and CEO
Florida Chamber of
Commerce

Mr. John Hogan
President & CEO
Capital Health Plan

Mr. Michael A. Jennings
Vice President, Government
Relations
Prudential

Mr. Mark Kaplan
Vice President, Public Affairs
and Policy
Mosaic

Mr. Syd Kitson
Chairman and CEO
Kitson & Partners

Mr. David Mann
Chairman & CEO – North
Florida
SunTrust Bank

Attorney General Bill McCollum
Attorney General
State of Florida

Mr. James "Jim" McDonough
Former Florida Secretary
of the Department of
Corrections

Mr. Alan Levine
Senior Vice President, Health
Development Operations
and Government Relations
Health Management
Associates

Ms. Susan Pareigis
President
Florida Council of 100

Mr. Michael Pender, Jr.
President, Florida Institute
of CPAs
Cavanaugh & Co.

Mr. Scott Teel
Chief Financial Officer & Vice
President
Gulf Power Company

Mr. Rick Scott
Rick Scott for Florida

Mr. Fred Seamon
Senior Partner
MGT of America

Mr. Eric Silagy
Vice President, Chief
Development Officer
Florida Power & Light

The Honorable Alex Sink
Chief Financial Officer
State of Florida

Mr. Tom Warner
Shareholder
Carlton Fields

The Honorable Will Weatherford
The Florida House of
Representatives
(Designee of the Speaker of
the House of Representatives)

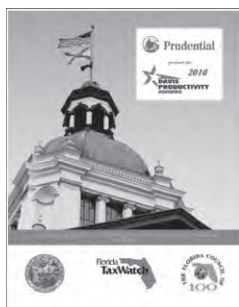
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Vice President of
Construction and
Development Services
KD Merick & CO.

John Zumwalt, III
Chairman and CEO (ret.)
The PBSJ Corporation

The Prudential – Davis Productivity Awards Program



Recognizing, Rewarding and Replicating Excellence in State Government since 1989



Together with Prudential and several corporate and philanthropic sponsors, Florida TaxWatch continues to publicly recognize and reward state employees and work units whose work significantly and measurably increases productivity and promotes innovation to improve the delivery of state services and save money for Florida taxpayers and businesses.

This nationally unique awards program is a major government improvement initiative chaired by Florida's Lieutenant Governor and supported by The Florida Council of 100 and the State of Florida.

The Mission

The mission of the program is the same today as it was 22 years ago: to recognize and reward Florida government employees whose enterprising work, fiscal responsibility and personal accountability significantly increase productivity levels above and beyond their job expectations.

The Competition

The 2010 awards competition attracted 587 nominations for innovations and productivity improvements worth \$415 million in cost savings, cost avoidances and increased revenue for state government. Over the past 22 years, award winners have posted a total of \$6.7 billion in added value for Florida taxpayers and businesses.

The Winning Combination

Governor Charlie Crist, along with Cabinet Members and Lt. Governor Jeff Kottkamp, as Chairman of the 2010 Prudential - Davis Productivity Awards Program, have made leveraging the value of award winning achievements a priority for building a more effective and efficient government. Promoting innovations that can be implemented throughout Florida government translates to millions of dollars of budget savings and improved service delivery. Providing these achievements to other states and countries is worth countless millions more.



(Left to Right) Marshall Criser, III, President of AT&T Florida, Dominic Calabro, President & CEO of Florida TaxWatch, Lt. Governor Jeff Kottkamp and Mike Jennings, Vice President of Government Relations for Prudential, attend the 2010 Prudential - Davis Productivity Awards Kickoff Reception at Florida TaxWatch .

Distinguished Panel of Judges and Florida TaxWatch Senior Fellows

Judges for the Prudential - Davis Productivity Awards are dedicated to the program and the value it brings to the citizens of Florida. These busy men and women serve at high levels in both the public and private sector, but they devote many hours to reading information, reviewing nominations, analyzing evaluation reports, and making careful decisions on the importance and value of those nominations receiving high-level awards.



Florida Senate President Jeff Atwater and House of Representatives Speaker Larry Cretul served as Masters of Ceremonies for the 2010 Prudential - Davis Productivity Awards Kickoff in Tallahassee. They are joined by Dominic Calabro, President & CEO of Florida TaxWatch and Mike Jennings, Vice President of Government Relations for Prudential.

2001

Economic Recovery. TaxWatch recommendations to stimulate Florida's economy and tourism industry following the September 11 attacks became the cornerstone of the Governor's economic stimulus plan enacted in a special legislative session.

2002

Corporate Income Tax. A TaxWatch report provided essential guidance for legislative action to "piggyback" Florida's corporate income tax with federal economic stimulus provisions.



Governor Crist and the Cabinet present a Resolution recognizing the 2010 Prudential - Davis Productivity Awards and declaring June 2010 as "Prudential - Davis Productivity Awards Recognition Month."

Distinguished Panel of Judges and Florida TaxWatch Senior Fellows

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April Salter
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Salter>Mitchell
Tallahassee, FL

John Thomas
Chief Executive Officer
Brandt Information Services
Tallahassee, FL

Mark Wilson
President and CEO
Florida Chamber of Commerce
Tallahassee, FL

Special Thanks to our Corporate Sponsors

In addition to Prudential's generous support, numerous corporate, individual and philanthropic contributors supplement the awards program.

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Bank of America Merrill Lynch
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Capital Health Plan
CSX Corporation
Dominic and Debbie Calabro
Dunlap & Shipman, P.A.
The Florida Lottery
Florida Network of Youth & Family Services
Florida Power & Light
Florida Transportation Builders' Association
Florida Trend Magazine
Florida Trucking Association
Infinity Software Development
MAXIMUS
NSI
Prudential
Publix Super Markets Charities
Regions Bank
Tate Enterprises

2003



Revenue Maximization. A TaxWatch joint Task Force report on cost savings and tax modernization in state government resulted in Florida recovering \$58 million in federal funds rightfully owed to the state.

2003

Corporate Income Tax Scholarship Program. The Legislature agreed with a TaxWatch recommendation to increase the corporate tax cap for scholarship contributions to benefit limited/low income students, save taxpayers nearly \$1 billion over eight years, and help reduce class sizes.

Centers of Excellence

Florida TaxWatch Center for Competitive Florida

Florida TaxWatch-CCF Advisory Board

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Jack Healan President Amelia Island Plantation	Stephen J. deMontmollin Sr. Vice President and General Counsel AvMed Health Plans

The mission of the Center for Competitive Florida (CCF) is to position Florida TaxWatch as Florida's leading public policy research organization shaping the debate on state policies and programs that affect Florida's economic growth and competitiveness. John Zumwalt Chairs the Center and Dr. Steve Morrell serves as the CCF Executive Director. The Center's Advisory Board, comprised of a distinguished and accomplished group of Floridians representing the private and non-profit sectors, guides the direction of the Center. CCF relies primarily on the Council of Economic Advisors at Florida TaxWatch (FCEA) as well as TaxWatch staff to oversee and conduct research.

As Florida struggled to emerge from the most severe economic recession since the 1930s, CCF advanced its mission in the past year through a number of research and outreach initiatives. These initiatives focused on both economic recovery from the recession and structural changes in the state's economy needed to bolster its long-term growth.

Working collaboratively with the FCEA, CCF released its *Recommendations for Boosting Investment, Economic Growth and Job Creation in Florida*. The Report contained twenty-four specific recommendations for stimulating recovery in the state's economy and improving its long-term competitiveness. The recommendations, tied to research on foundations of state-level economic growth, addressed a variety of ways to improve human capital, state and local fiscal policies, economic clusters, migration and the state's industrial structure.

As the year drew to a close, CCF and FCEA issued a major economic study of Amendment 4. The study, entitled *Land Use Planning by Referendum: The Economic Consequences of Amendment 4*, assessed the likely impacts of adoption of Amendment 4 on jobs and output in Florida's economy, as well as its likely impact on local governments' fiscal position. The analysis finds that passage of Amendment 4 will reduce Florida growth in jobs by about 252,000, output by roughly \$15.2 billion and personal income by approximately \$13.5 billion, while increasing the cost of housing, particularly for the less affluent, and increasing the per household cost of financing local government.

2004

Constitutional Amendments. The Florida Supreme Court removed General Election ballot proposals opposed by TaxWatch because they would have imprudently eliminated sales and use tax exemptions and exclusions, and unfairly shifted property taxes onto people who do not own their own homes.

2004



State Courts Funding. Florida TaxWatch outlined the need for proper funding, management and accountability of the state courts prior to their transition from county to state budget responsibility.

The Florida Council of Economic Advisors at Florida TaxWatch

The mission of the Florida Council of Economic Advisors at Florida TaxWatch (FCEA) is to provide professional, non-partisan public policy advice and recommendations to Florida state government, in order to promote the maximum, long-term sustainable growth and development of the Florida economy. The FCEA will fulfill its mission by:

- Evaluating and appraising the effects of existing and proposed programs and operations on the Florida economy;
- Studying, analyzing, and interpreting current economic conditions;
- Identifying, analyzing, and interpreting factors and forces shaping and influencing long-term economic growth;
- Developing and formulating policies and programs which will promote long-term economic growth;
- Contributing to the public's understanding of economic issues; and
- Interacting and collaborating with economic research, public policy and economic development organizations to share research findings, data, information and the like.

After a quarter century or more of generally robust economic growth, Florida now confronts a growing list of questions, uncertainties and challenges about its economic future. Roughly three decades of strong economic performance have brought Florida's per capita income and per person GDP to parity with the national averages, but further progress is far from assured. Profound demographic shifts, evolving industry mixes, changing workforce requirements, a wage structure that stubbornly lags the national norms, a severe and likely protracted housing market slump, substantially higher costs for housing, insurance and transportation, state and local government fiscal conflicts, escalating environmental concerns, and increasingly fierce regional, national and international competition are only a few of the notable forces buffeting – and potentially constraining – Florida's economy.

The Florida Council of Economic Advisors at Florida TaxWatch can be an important resource in these regards. Professional economists and public policy experts, owing to their knowledge, expertise, and interest, can provide valuable research, advice, and recommendations on a wide range of public policy issues, and, as a result, contribute to better policy choices.

Florida Council of Economic Advisors at Florida TaxWatch

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International Affairs
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Dr. John Silvia

Managing Director and Chief Economist
Wachovia Economics Group/Wachovia Capital
Markets

2005

Substitute Business Communications Tax Repeal. The legislature repealed this tax following a TaxWatch task force recommendation to do so, outlining the negative effect on the state's economy and competitiveness resulting from this large unintended tax increase.

2005

Constitutional Revision Reform. The legislature created a proposed constitutional amendment (which was passed by voters the next year) that would implement a long-standing Florida TaxWatch recommendation to require a 3/5 vote of voters voting on an amendment instead of the current simple majority.

Florida TaxWatch Center for Educational Performance and Accountability (CEPA)

Florida TaxWatch-CEPA promotes exemplary PreK-20 student achievement within a cost effective environment. It does this by providing information and conducting independent, relevant research on educational issues that affect the efficiency, effectiveness, and accountability of state government, local school districts, and postsecondary institutions. CEPA's work is guided by a talented group of advisors and affiliates who establish top priorities that evolve with changing conditions, such as the economic crisis that has gripped the state and the nation.

Economic development and education are inherently intertwined. Thus, it is vital that Floridians have a keen understanding of the profound importance of education to the state's national and international competitiveness. This relationship is highlighted by CEPA via efforts associated with policy influence, applied research, collaborative outreach, and citizen education. All taxpayers benefit from these activities since today's students are tomorrow's workforce.

The Innovation Age in which we are living requires solid schooling at all levels.

CEPA research is made possible through the outstanding contributions of the following sponsors, all of whom share a keen interest in improving the educational outcomes in our state toward enhancing the lives and livelihoods of all of Florida's taxpayers.

**Brandt Information Services
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O'Connell
Consulting

Tom Pepin
Pepin Distributing
Company

Dr. Nanette Rodgers
Polk Community
College

2006

Full Repeal of Tax on Intangibles. TaxWatch began its push for a phased-in repeal of this unfair, outdated tax in 1988, through the work of its Intangibles Tax Task Force, with effective stepped reductions of the rate beginning in 1998 through full repeal in 2006.

2006



Repeal of Alcoholic Beverage Surcharge. The legislature repealed this "by-the-drink tax," following two TaxWatch publications that outlined how costly and complicated it was to administer, audit and enforce, and was unfairly burdensome to merchants.

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 man
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)
and often attributed to Abraham Lincoln

2007

Championed True Property Tax Reform. TaxWatch brought relative, data-driven research and recommendations to urge true property tax reform – not just relief – to the legislature and the incoming constitutional Taxation and Budget Reform Commission. The Florida TaxWatch Center for Local Government Studies helped local citizens evaluate the operations of their local government.

2007

Streamlining Government. Florida TaxWatch provided the House Speaker specific suggestions to eliminate duplication and to streamline government operations. One outcome was the legislature passing a bill eliminating the use of DOR form 219 (collection of property sales information), estimated to save more than \$12 million annually.

Member Involvement Through Regional Meetings

Regional Board Leaders

Tallahassee

Van Poole, Dutko Worldwide

Naples

Al Zichella, KD Merick & Co.

Fort Lauderdale

Nicki Grossman, Greater Ft. Lauderdale Convention & Visitors Bureau

Miami

Ed Hannum, AvMed Health Plans

Pensacola

Phil Raymond, Gulf Power

West Palm Beach

Gaston Cantens, Florida Crystals and John R. Smith, BIZPAC

Sarasota

Michelle Robinson, Verizon

Tampa

Chuck Sykes, Sykes Enterprise

Orlando

Lee Chotas, Dean Mead

Lakeland

Barney Barnett, Publix Super Markets

Jacksonville

David Mann, SunTrust Bank Florida

Melbourne

Chuck Greene, Harris Corporation

Florida TaxWatch members represent some of the most creative business and civic leaders in our great state. Your membership in Florida TaxWatch empowers you and Florida's taxpayers to take your ideas and, at times, your frustrations about government and channel them into constructive action.

At Florida TaxWatch, the Board leadership and staff work directly with the membership to encourage their input on emerging issues, build critical partnerships, and collaborate on promoting positive policy recommendations.

"Regional Membership Meetings", now held in 12 major areas of Florida each year, help brief members on key tax and public policy issues facing them, their families and businesses. They also provide a forum for members to voice their concerns about local and state issues and explore how Florida TaxWatch can help. These regional meetings have been enthusiastically received by the membership and the locally elected officials and community leaders whom we invite to take part as our guests.

This year included first-ever regional meetings in Pensacola and Sarasota, and a second annual Space Coast meeting in Melbourne. We welcomed 60 new members to the nearly 1,000 statewide Florida TaxWatch members and subscribers.

"TaxWatch Task Forces", made up of interested membership and key research associates, have played an important role in upholding our motto of "research that gets results"! From the past elimination of the Intangibles Tax to the successful



Florida TaxWatch members listen to a presentation at the Center for Education and Performance Accountability (CEPA) meeting

implementation this year of nearly \$2 billion in government cost savings ideas, where there is an important taxing and spending concern in Florida, there is a Florida TaxWatch task force posing the right questions and expanding the reach of the state's taxpayer research institute..

We hope that you have enjoyed these sessions as much as we have. We have appreciated every opportunity to come into your communities, to tap into the wealth of talent of our supporters and volunteers, and to brainstorm together on the opportunities and challenges ahead.

We extend our deepest thanks to the outstanding volunteers listed on this page who have led and participated in these meetings. We look forward to seeing you in the year ahead in your region, and to working together to ensure the health and prosperity of our state to the benefit of all of Florida's taxpayers.



Florida TaxWatch Space Coast membership luncheon

2008

Amendment Five Defeated. Florida TaxWatch filed an amicus curiae brief with the Florida Supreme Court, arguing that the amendment's proposed property tax-sales tax swap ballot title and summary may mislead voters. Research revealed that the replacement money required would result in a nearly \$3 billion net tax increase. The court agreed and struck the amendment from the November 2008 ballot.

2008

Unitary Taxation Defeated. A bill to create a unitary corporate tax system was voted down, following TaxWatch testimony before a House committee that unitary taxation through combined reporting of corporate income would be complicated and costly to administer for taxpayers and the state.

Why Join Florida TaxWatch?

The next year will be both very exciting and challenging for our state and local leaders, and taxpaying citizens and businesses. There is no organization which is better suited or positioned for this important task than Florida TaxWatch and whose guidance and assistance the taxpayers of Florida have rightfully come to expect.

Credible Reputation

Florida TaxWatch is **your eyes and ears** for fiscal accountability throughout Florida. Since 1979, Florida TaxWatch has been watching how your tax dollars are raised and spent. Florida TaxWatch consistently finds new ways to promote and encourage government efficiency and reduce waste.

Florida TaxWatch is a statewide, **non-profit, non-partisan research institute** supported by voluntary, tax-deductible membership contributions and philanthropic grants. All types of taxpayers – homeowners, small businesses, corporations, professional firms, associations, individuals, and philanthropic foundations – benefit from membership in Florida TaxWatch.

Florida TaxWatch is one of a kind – the only statewide organization developing independent research products that build government efficiency, promote sound statewide tax-and-spend practices, and create fiscal policies that make a valuable difference for Florida taxpayers.

Florida TaxWatch is a credible and relevant **watchdog that contributes to your household or business bottom line by stopping unnecessary taxes and ensuring existing taxes we have are fair and equitable.**

Research that Gets Results

During the first two decades of Florida TaxWatch, policy makers and government

What Makes Florida TaxWatch Unique

Independence: By advocating in the public taxpayer interest, not for a particular individual, group, or economic sector, Florida TaxWatch research brings credibility and thus influence to issues other groups or individuals cannot.

Public Service: As a public servant, Florida TaxWatch helps all citizens by taking positions based on its independent research findings, regardless of popularity or expediency.

Historical Context: Florida TaxWatch has a historical understanding of government, public policy issues, and the battles fought in the past necessary to structure effective solutions for the future. We frame the public debate going forward.

Empowerment: Florida TaxWatch empowers you by your membership, taking your suggestions and frustration over government and channeling it into constructive action.

employees have implemented three-fourths of TaxWatch cost-saving recommendations, saving taxpayers more than \$6.2 billion – approximately \$1,067 in added value for every Florida family. In 2009-2010, the legislature implemented an additional \$2+ billion in savings recommended by our Government Cost Savings Task Forces. That's money that doesn't have to come from cuts to core services or additional taxes and fees.

Your fully **tax-deductible membership**

contribution to Florida TaxWatch will make you a partner in our efforts to directly impact state laws, constitutional amendments, budgets, and government programs.

Your Florida TaxWatch membership also gives you direct access to relevant statewide issues through a subscription to all Florida TaxWatch publications, including our influential yearly reports, exclusive Economic Commentaries, and electronic alerts on developments we track at the Capitol.

Help Us Help You. Join Florida TaxWatch Now and help us protect your hard-earned taxpayer dollars, your economic future, and ensure Florida's continued competitiveness in the growing global economy. Call the 24-Hour Membership Line at 850-510-7185 or email hbennett@FloridaTaxWatch.org

2009



Cost Savings. TaxWatch released 42 cost savings, cost avoidance, and revenue maximization ideas worth \$6.2 billion dollars to help the legislature meet its budget during recession. The legislature passed bills implementing 11 of the ideas, worth \$800 million in long-term savings.

2009

Burden of Proof in Property Tax Challenges. The legislature approved long-standing TaxWatch recommendations to change the burden of proof in property assessment challenges to level the playing field for taxpayers.

Florida TaxWatch Professional Staff and Consultants



Dominic M. Calabro
President & Chief Executive
Officer



Steve Evans
Senior Advisor



Deborah Brodsky
Chief of Staff



Harvey Bennett
Senior Vice President of
Membership & Marketing



Kurt Wenner
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Awards Executive Director



Dr. Stephen Morrell
Florida Council of Economic
Advisors Chairman and Center
for Competitive Florida
Executive Director



Betty Coxe
Center for Educational
Performance & Accountability
Executive Director



Robert Weissert, Esq.
Vice President for Research
and Development and
General Counsel



Necati Aydin, Ph.D.
Senior Research Analyst



Balazs Khoor
Research Analyst



Katie Hayden
Research Analyst



Erin Choy
Assistant Director of
Membership



Sean Burnside
MIS Director



Christina Calabro
Prudential – Davis Productivity
Awards Assistant



Park Palmer
Administrative Assistant



Dick Eagles
Research Intern



Dave Davis
Florida TaxWatch Consultant
Prudential Davis Productivity
Awards Researcher Emeritus

2010

Cost Savings. A Florida TaxWatch Task Force developed 88 cost savings, cost avoidance, and revenue maximization ideas worth more than \$3 billion annually to help the legislature meet its budget during the recession. The legislature implemented 28 of the ideas immediately during the session, worth nearly \$2 billion dollars, helping avoid further cuts to core services and additional taxes and fees.

2010

Amendment Four Defeated. TaxWatch provided key research that helped defeat this proposed constitutional amendment. The econometric analysis revealed that requiring voter approval of all local comprehensive plan changes would cost Floridians 250,000 jobs, \$227 million in lost property taxes, upwards of \$83 million annually in special election costs, and add more than \$1 billion in extra legal costs to local governments.



JEFF KOTTKAMP
LIEUTENANT GOVERNOR

November 4, 2010

Dear Friends at Florida TaxWatch,

As Chair of the Prudential - Davis Productivity Awards, I am proud of Florida TaxWatch for recognizing our state employees who promote wise innovations, fiscal responsibility, and accountability. Their work and these actions translate on to millions of dollars of budget savings and improved service delivery each year. Thank you for keeping this unique and important program alive and well. It's an outstanding example of how Florida TaxWatch contributes to the health of our state through an assurance of smart and innovative government. I congratulate you all on another successful year of service to Florida's taxpayers.

Sincerely,

A handwritten signature in black ink, reading "Jeff Kottkamp".

Jeff Kottkamp

GEORGE S. LEMIEUX
FLORIDA

United States Senate
WASHINGTON, DC 20510-0907

COMMITTEES:
ARMED SERVICES
COMMERCE, SCIENCE
AND TRANSPORTATION
SPECIAL COMMITTEE ON AGING

October 29, 2010

Florida TaxWatch
106 N. Bronough Street
Tallahassee, FL 32301


Dear Friends:

It is with great pleasure that I offer my congratulations for 31 successful years of increasing the productivity and accountability of Florida government.

Your role in helping our state government shape responsible fiscal and public policy has continuously benefited taxpayers across the state of Florida. I commend you for your continued vigilance. Keep striving for improvements in Florida government through your excellent research, information, and action.

On behalf of the residents of the State of Florida, I salute you and fully expect that you will continue to lead and inspire many in the years to come.

Very truly yours,



George S. LeMieux
United States Senator



STATE OF FLORIDA

BILL McCOLLUM
ATTORNEY GENERAL

October 25, 2010

Dear Friends:

Congratulations to Florida TaxWatch for another year of loyal service to the taxpayers of Florida. The road to reform is often challenging and long. For this reason, I appreciate the steadfast presence of Florida TaxWatch driven by its independent research.

I am proud of Florida TaxWatch for recognizing our state employees who promote wise innovations, fiscal responsibility, and accountability. Their work and these actions translate in to millions of dollars of budget savings and improved service delivery each year.

Congratulations on your 31st year!

Sincerely,

A handwritten signature in black ink, appearing to read "Bill McCollum".

Bill McCollum



STATE OF FLORIDA
CHIEF FINANCIAL OFFICER
ALEX SINK

November 2, 2010

Florida TaxWatch
106 North Bronough Street
Tallahassee, FL 32301

Dear Friends,

Congratulations to Florida TaxWatch for 31 successful years of contributing responsible, common sense solutions to help shape responsible fiscal and public policy to meet the economic challenges facing Florida government.

One of the things I value most about TaxWatch is the bipartisan, disciplined approach to understanding and recommending solutions to Florida's problems. It's been my pleasure and my privilege to be associated with TaxWatch for more than 20 years both as a private sector business leader and as a member of the Florida Cabinet.

As a business leader, I always appreciated the thoughtful analysis and explanation TaxWatch provides Florida's businesses and families about the decisions being made in Tallahassee. As an elected official, I count on that analysis even more.

These experiences have given me a pretty unique perspective about what business leaders and elected officials can achieve by working together. Government works best when there are strong checks and balances. I know I couldn't have better partners in my quest for fiscal accountability than all of you.

I join with all of the citizens of this state in wishing Florida TaxWatch best wishes for yet another successful year.

Sincerely,

A handwritten signature in cursive script that reads "Alex Sink".

Alex Sink



The Florida House of Representatives

Office of the Speaker

Larry Cretul
Speaker

October 26, 2010

Florida TaxWatch
106 N. Bronough Street
Tallahassee, FL 32301

Dear Friends:

It is my distinct pleasure to thank Florida TaxWatch for another tremendous year providing the citizens of our state with independent research on the public policy issues affecting them. The research Florida TaxWatch conducts provides incredible value to the taxpaying citizens and businesses of our state. I extend my thanks to your entire organization for your continued commitment to the taxpayers of Florida to create a more accountable, efficient and affordable state government.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry Cretul", is written over the printed name and title.

Larry Cretul
Speaker



Florida TaxWatch Building
Tallahassee, Florida

Words of Appreciation and Encouragement

Florida TaxWatch's presence in our state ensures a more sound public policy and greater government productivity and accountability which improves the quality of life for all Floridians and visitors to our state.

— Governor Jeb Bush



Florida TaxWatch has long been a leader in bringing spending efficiencies to government, with a track record of success.

— Pensacola News-Journal Editorial
7/24/07



Now more than ever, government needs a responsible partner to offer sound policy recommendations and productivity enhancements. Florida TaxWatch is that entrusted friend of taxpayers, carefully watching that our citizens' hard-earned dollars are put to good use.

— Fomer U.S. Senator and Governor Bob Graham

I want to thank TaxWatch for helping get rid of the intangibles tax. That was a good day's work.

— TaxWatch member Herb Peyton,
President, Gate Petroleum



Money does not solve problems. People solve problems, but money is a necessary lubricant. Too much money may even make problems worse.

— TaxWatch Founder J.E. Davis



Florida TaxWatch recognizes there is no shortage of smart, dedicated public employees working to make government as efficient as possible.

— The Tampa Tribune



Florida TaxWatch flagged the unfairness of Save Our Homes back in 1992.

— St. Petersburg Times

Keep up the good work. I am confident that all Floridians will continue to benefit from your objective and reliable research.

— Former House Speaker and
Taxation and Budget Reform
Commission Chair Allan Bense



Government must be held accountable to taxpayers, and the work of Florida TaxWatch helps achieve this goal.

— Senator Bill Nelson



The hard work and dedication of Florida TaxWatch has helped to shape responsible fiscal and public policy in our state.

— Senator Mel Martinez



Florida TaxWatch's accomplishments and contributions have been invaluable to all Floridians.

— Governor Bob Martinez





*Improving Taxpayer Value,
Citizen Understanding, and Government Accountability*

106 N. BRONOUGH STREET (32301)

P.O. BOX 10209 (32302)

TALLAHASSEE, FLORIDA

www.FloridaTaxWatch.org

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