



**AN INDEPENDENT
ASSESSMENT OF
THE VALUE OF
BROWARD UP**

APRIL 2021



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Dear Fellow Taxpayers,

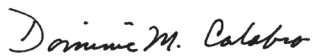
In Florida, intergenerational poverty is an issue that all taxpayers ultimately pay for. When many Floridians are left without the adequate resources and support to obtain education, gain employment, and contribute to communities, society as a whole incurs the cost. Most poignantly, the children of those in poverty are more likely to experience bleaker educational and economic outcomes throughout their lives, leading to an ongoing generational cycle. It is for these reasons that identifying new solutions to reduce intergenerational poverty is of increasing importance to the future of Florida.

One innovative solution in south Florida, Broward UP, is tackling these core challenges through a nontraditional delivery model where workforce training is directly offered in struggling neighborhoods. From these courses, residents are able to overcome traditional barriers to higher education while comprehensively improving their employability in the local economy. Broward UP also fosters stronger partnerships between families, businesses, nonprofits, city governments, and educational institutions.

For stakeholders and policymakers across the state, understanding how Broward UP can be further enhanced and expanded to other areas is a key priority going forward. Deeper analysis into the potential benefits and costs can provide policymakers with solutions at the intersection of social justice, economic development, and scholastic achievement—all the while uplifting communities for years to come.

Florida TaxWatch was asked by Broward College to conduct an independent, third-party review of the Broward UP program. This report looks at the return on investment of Broward UP by taking into account the numerous economic and fiscal benefits that accrue to the individual participants and the broader community and state. TaxWatch is pleased to present this independent analysis about one of Florida's emerging leaders in fighting intergenerational poverty through community-focused workforce development.

Sincerely,


Dominic M. Calabro
President & CEO

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Executive Summary

Broward UP (“Unlimited Potential”) is an innovative, community centric approach to delivering necessary workforce education in communities most impacted by intergenerational poverty. Pioneered by Broward College, Broward UP seeks to increase college access, improve degree and certificate attainment, and raise economic mobility in six Broward County ZIP codes with disproportionately higher rates of unemployment and lower educational attainment relative to surrounding areas. By providing free, in-demand courses, Broward UP holistically reduces the perpetuation of poverty in communities.

The unique approach to improving educational attainment yields significant direct benefits for Broward UP participants. By obtaining skills sought after in the local labor market, students can expect to make more in personal income over their lifetime. Across all Broward UP students, there is about \$475 million in increased work-life income expectancy—an amount that figures to about \$204,000 more in additional lifetime income per student. Across the six Broward UP ZIP codes, participants contribute an average of \$39 million in additional lifetime earnings to these local areas. Since courses are offered at no cost, participants do not incur debt to pay for tuition or any other related fees.

Economic and fiscal benefits also accrue to the broader community and state as a more educated workforce contributes to closing the skills gap, bolstering local employment, boosting tax revenue, and reducing expenditures on public assistance programs. Subsequent employment is expected to generate more than \$71 million in personal income, which will go to indirectly support other jobs in the area. The analysis also finds that based on the current number of Broward UP students, the fiscal benefit to tax revenue would be around \$556,000 annually as individuals spend more on taxable goods and services.

The most consequential fiscal benefit comes from the reduced usage of public assistance programs as participants gradually begin to earn more income. Research finds that low-income families are more likely to enroll in multiple programs, such as Medicaid and supplemental nutritional assistance, when there are lower levels of education and employment in the community. Due to a variety of factors, including eligibility requirements, the analysis estimates cost savings can range anywhere from \$1.1 million to \$22.4 million per year. Based on the number of students who have already gone through Broward UP, there is an estimated \$2.4 million in cost savings.

For students, the practical skills acquired enable higher expected lifetime earnings and other intangible benefits. Even when weighted against the potential opportunity cost of spending time in class rather than working, the benefits outweigh the costs. The resulting return on investment (ROI) for students is 19.27. For every \$1 of incurred cost—due to foregone earnings—each participant can expect to receive \$19.27 in potential benefit over their lifetime.

For the community, region, and state, the aggregated benefits from tax revenue, reduced public assistance, and regional employment result in an ROI of around 13.13. For every \$1 of incurred cost—due to start up and operations cost—the state of Florida can expect to receive \$13.13 in benefit. These benefits likely underestimate the true benefit over time since higher education often leads to positive health and economic benefits to society as a whole.

Although the COVID-19 impact has severely impacted the communities that Broward UP serves, the importance of Broward UP becomes increasingly clear. For disadvantaged communities, workforce education offers the dual benefit of equipping residents during a distressed economy and preparing them for the future labor market. Together, these components work to overcome the barriers to education and employment for future generations.

Introduction

For many struggling families, poverty is a well-known risk factor for limiting economic mobility and reducing lifetime earnings. When ignored, poverty can become an intergenerational cycle, diffusing negative health and economic outcomes to children and the broader community over time. The end result is often higher, long-term societal costs for many areas. For the many Floridians who find themselves in poverty, it has become increasingly difficult to make ends meet while also breaking the cycle of generational immobility.

According to the U.S. Census Bureau, there are roughly 3.0 million people in Florida who live in poverty, corresponding to about 14.8 percent of the state's total population. Of this 3.0 million, about 1.7 million people (57 percent) are between the ages of 18 and 64, comprising the largest age group in poverty. Analyzed further, it becomes apparent that educational attainment for these groups is largely lacking as around 1.1 million individuals over the age of 25 only have a high school degree or less. In total, and across all age categories, Florida's poverty rates are higher than the U.S. average.¹

Addressing intergenerational poverty becomes an important priority when considering the enormous individual and societal costs at stake. On an individual level, poverty increases the likelihood of negative behavioral and emotional outcomes, including drug use, mental illness, alcoholism, and more.² These struggles often preclude individuals from seeking gainful employment, leading to diminished productivity and earnings over one's lifetime, and affecting their children's outcomes. On a societal level, these risk factors lead to increased public expenditures for healthcare, criminal justice, homelessness, and affordable housing. Many times, the linkage between individual and societal costs is mutually reinforcing. Failure to intervene early in one's life may lead to substantial "downstream" costs to society, while at the same time, inaction on the public's part may perpetuate individual struggles. By some estimates, the cost of U.S. child poverty alone accounts for \$1.0 trillion, representing 5.4 percent of national gross domestic product (GDP).³

Due to the complexity of poverty, and the ever-changing nature of the labor market, creative and cost-efficient solutions must be identified and pursued to improve economic mobility. Educational attainment, specifically rethinking how workforce education is delivered in low-income communities, offers fertile ground for such policy innovation. In past studies, providing workforce education to targeted populations has been shown to be a cost-effective antipoverty strategy.⁴ What is crucial for policymakers and local partners to improve on is the implementation of community-centric approaches in delivering workforce development. Rather than traditional top-down approaches, a community-based model amplifies opportunities to provide skills training for many low-income residents while also fostering ties within the area between local leaders, businesses, residents, nonprofits, and educational organizations.

In Broward County, one such movement has emerged as a statewide leader for its pioneering efforts to reduce intergenerational poverty by redesigning the way workforce education is delivered. Broward UP is a community-centric approach, developed by Broward College, which provides free courses and certification programs to community residents seeking to improve their career readiness. By focusing on select ZIP codes where socioeconomic conditions tend to fare worse than the Broward county as a whole, Broward UP is removing barriers to meaningful employment while helping residents achieve their full economic potential.

Florida TaxWatch undertakes this independent study to assess the economic and fiscal value of Broward UP on individual participants, the community, and the state. After analyzing the potential increase to lifetime earnings alongside the broader societal benefits, the report will compare the estimated benefits to the expenses incurred to calculate the return on investment (ROI) for Broward UP.

¹ U.S. Census Bureau, American Community Survey (ACS) 5-year estimates 2014-2018, Poverty Status in the Past 12 Months (Table S1701).

² Ryzin et al. (2018), "The Promise of Prevention Science for Addressing Intergenerational Poverty," *Psychology, Public Policy, and Law*, Volume 24, No. 1, Pages 128-143. <https://concept.paloalto.edu/break-the-cycle-stopping-intergenerational-poverty-through-families-and-schools/>

³ McLaughlin and Rank (2018), "Estimating the Economic Cost of Childhood Poverty in the United States," *Social Work Research*, Volume 42, Issue 2, Pages 73-83. <https://academic.oup.com/swr/article/42/2/73/4956930>

⁴ Holzer (2008), "Workforce Development as an Antipoverty Strategy: What Do We Know? What Should We Do?" University of Wisconsin-Madison's Institute for Research on Poverty, and Sommer et. Al (2018), "A Two-Generation Human Capital Approach to Anti-Poverty Policy," *The Russell Sage Foundation Journal of the Social Sciences*.

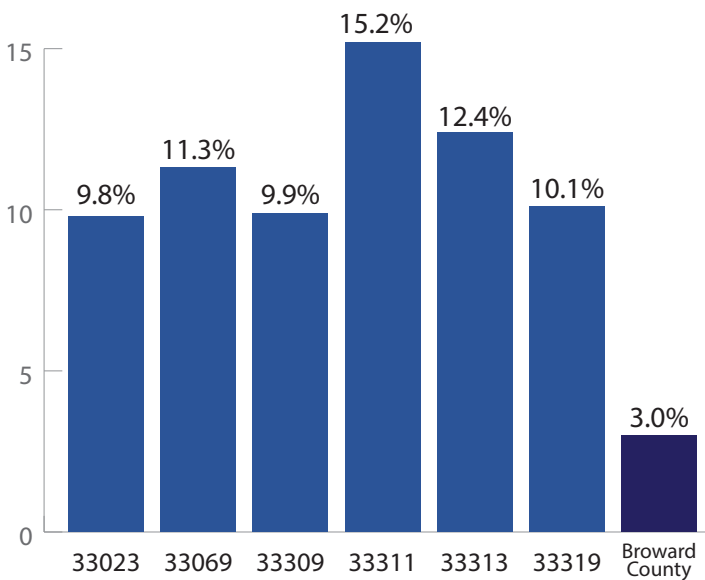
About Broward UP

In September 2018, Broward College launched Broward UP (“Unlimited Potential”) as the college’s new community-focused approach to delivering workforce education courses and programs to areas most affected by intergenerational poverty. Recognizing the need to improve equitable access to higher education, leaders at Broward College began Broward UP with the intention of improving the quality of life for residents in ZIP codes with historically limited postsecondary education opportunities. By partnering with local organizations, Broward UP would help residents overcome traditional barriers to higher education, such as tuition, transportation, technology, and time limits. As part of the initial proof of concept phase, more than 2,000 residents received free workforce education courses and programs delivered directly to them in their own neighborhoods.

To confront the economic and educational disparities present in the community, and to effectively tackle intergenerational poverty, Broward UP focuses on six targeted ZIP codes (33309, 33311, 33313, 33319, 33023, and 33069), composed primarily of minority residents, which have historically faced disproportionately high unemployment rates, low educational attainment, and low household income levels compared to Broward County as a whole.

Demographically, racial minorities comprise a larger percentage of the population in the six ZIP codes relative to surrounding communities. Black or African Americans constitute an average of 60 percent of the population in the six Broward UP ZIP codes, whereas the Broward County average is 30.9 percent.⁵ In four of the six ZIP codes (33023, 33311, 33313, 33319), Black or African Americans account for more than half of the ZIP code population. In the other two ZIP codes, 33069 and 33309, African Americans represent 41.6 and 44.1 percent, respectively, of the local area. These populations have experienced lower than average socioeconomic outcomes compared to the overall Broward area.

Figure 1. The Average Unemployment Rate in Broward UP ZIP Codes is Triple the Average of the County



Source: U.S. Census American Community Survey and U.S. Bureau of Labor Statistics

Prior to the COVID-19 pandemic, Broward County averaged an unemployment rate of around 3.0 percent in 2019; however, in Broward UP communities, the average unemployment rate ranged from 9.8 percent to 15.2 percent (see Figure 1).⁶ A similar story appears with educational attainment. Throughout Broward County, postsecondary educational attainment for adults 25-64 years old averaged around 43.9 percent, whereas attainment in Broward UP communities averaged 27 percent. As it relates to household income, for Broward UP communities, the median household income of nearly \$46,300 fell short of the county median of \$59,500.⁷ In total, the six ZIP codes in Broward UP have experienced a significant gap in employment, educational attainment, and household income versus surrounding ZIP codes.

5 US Census Bureau, American Community Survey (ACS) 5-Year Estimates 2015-2019

6 U.S. Census Bureau, American Community Survey (ACS) 5-year estimates 2014-2018

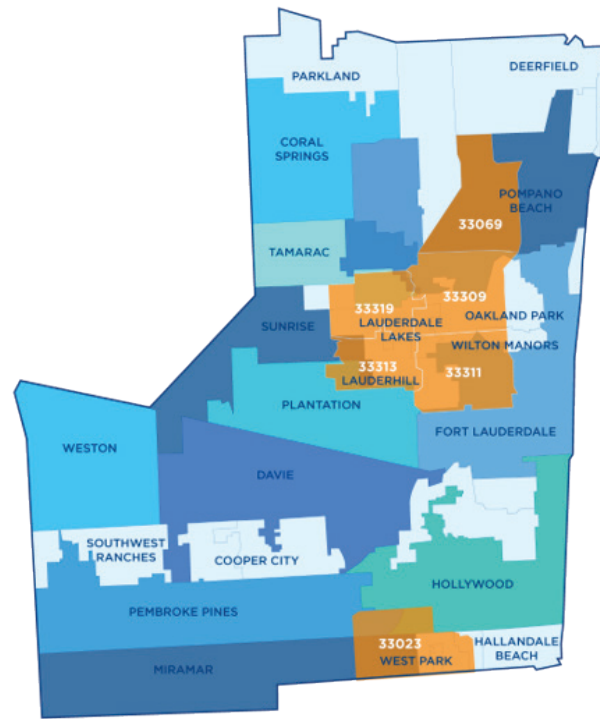
7 U.S. Census Bureau, B19013 Median Household income in the Past 12 Months (in 2019 inflation-adjusted dollars)

Participants in Broward UP take courses through a variety of methods, including face-to-face at local areas, fully online, and through remote instructor-led sessions.⁸ These courses often lead to college certificates and industry certifications in various in-demand areas. Courses for college certificates often result in practical experience with Microsoft Excel, Data Analysis, Project Management, and QuickBooks. For those receiving industry certifications, courses teach reliable skills in fields such as Information Technology, Manufacturing, and Health Science. Through generous contributions from partnered organizations, all these courses are offered at no cost to residents. To supplement development of hard skills, Broward UP also offers a series of workshops to teach participants valuable human soft-skills. Participants also have access to Broward UP case managers who provide one-on-one coaching sessions to complete career assessments, education plans, and goal setting.⁹

What began as a movement with several local partners and one community location has grown to more than 27 local partners and 19 community locations throughout Broward County. Many of these partnered organizations include municipalities, such as Lauderdale Lakes, Miramar, and Fort Lauderdale, as well as various community agencies, such as Boys & Girls Club, Urban League of Broward County, and PACE Center for Girls. To date, Broward UP has raised approximately \$6 million to cover student tuition and has served more than 2,000 students with credit and non-credit options.¹⁰ Going forward, Broward UP seeks to continue fostering local partnerships while also expanding course offerings in new ZIP codes identified for their economic characteristics (see Figure 2 below).

As of December 2020, there were 2,325 participants who had enrolled in Broward UP courses since it began in early fall 2018. Broward UP students take a median of 9 courses during their time of involvement, ranging from business and supply chain management courses to medical coding and clinical assistant classes. Of the 2,325 participants, females compose the largest percentage of students (53.3 percent) (See Table 1).

Figure 2. Broward UP Communities



Courtesy of Broward College.

Table 1. Gender Distribution of Broward UP Participants

	Number	Percentage
Female	1,238	53.25%
Male	569	20.17%
Other/ Unknown	518	22.28%
Total Participants	2,325	100.00%

Source: Broward College

8 Due to the ongoing COVID-19 pandemic, most Broward UP course and workshop offerings have transitioned to online formats exclusively.

9 Broward UP Quick Facts, Broward College, https://www.broward.edu/browardup/_docs/broward-up-quick-facts-6-5-20.pdf

10 "Broward UP: Moving Broward County Forward," Broward College News, September 3, 2020. <https://news.broward.edu/2020/09/broward-up-moving-forward.html>

Consistent with the Broward UP mission to increase college access and attendance among underrepresented populations, more than 95 percent of participants are racial minorities with Black students constituting the largest minority group (See Table 2). Broward UP also provides skills training for older adults who wish to develop new skills without going back to a traditional college setting. The average age of the Broward UP student is 37, and more than 1,070 students are between the ages of 37 and 64. By targeting subsets of the population in traditionally disadvantaged communities, Broward UP is already making great strides in helping people realize their work potential while reducing economic disparities and improving mobility.

Table 2. Race and Ethnicity Distribution of Broward UP Participants

Race/Ethnicity	Number	Percentage
2 or more Races	40	1.72%
Asian	18	0.77%
Black	1,058	45.51%
Latinx	313	13.46%
Native American	4	0.17%
Pacific Islander	4	0.17%
White	113	4.86%
Other/Unknown	775	33.34%
Total Participants	2,325	100.00%

Source: Broward College

Economic Benefit to Participants

In the 21st century, postsecondary workforce education has become one of the most consequential developments among colleges as technological change continues to transform labor market demands. Driven in part by the unique skills required in the local industry, workforce training has increasingly become a conduit to success for diverse portions of the populations typically underrepresented in higher education settings. Broward UP builds upon existing trends in workforce development by providing courses directly in local communities at little to no-cost, ensuring adequate affordability and accessibility to those who desire practical training for the workforce. Advancing Broward UP also falls in line with the state of Florida’s Get There Florida Workforce Education Initiative and Governor Ron DeSantis’ Executive Order 19-31, which both seek to establish Florida as the number one state in the nation for workforce education by 2030.

From a participant perspective, the decision to take part in Broward UP is a worthy investment in one’s future to increase potential lifetime earnings, quality of life, and overall satisfaction. As such, each Broward UP participant must weigh the respective benefits from acquiring new skills against the potential costs from participating. Since Broward UP prides itself on providing courses to students at no cost, there are no direct tuition or fee costs as would traditionally be the case in other higher education settings.¹¹ The student must also consider the opportunity cost of taking courses, namely the sacrifice of income that would have accrued from devoting all time and energy to a job instead of spending time in class. Once again, Broward UP minimizes these costs by providing excellent flexibility through community provision of courses and online offerings. Based on past anecdotal evidence, most students find that the potential lifetime earnings far outweigh the alternative of seeking employment in lower-paying jobs.

In order to quantify the economic value to students, the analysis uses data from the Florida Department of Education’s

¹¹ Some exceptions exist, such as courses which specialize in nursing or other health science related courses. However, since an overwhelming majority of courses are free, the analysis assumes the direct costs are \$0.

Florida Education & Training Placement Information Program (FETPIP)¹² and internal student data provided by Broward College to forecast a wage path for those who participate in Broward UP. The FETPIP data provide the average annual earnings of employed individuals following graduation from a Florida College System (FCS) institution broken out by educational attainment (e.g., Associate in Arts, Bachelor's, Vocational Certificate).¹³ The internal data provided by Broward College on Broward UP participants display the specific award type each student is working toward, whether it be a career certificate, Associate's degree, or other. The vast majority of Broward UP students—around 1,700—contributed courses toward non-credit awards and certifications, whereas about 620 students applied courses toward Associate's or Bachelor's degrees. Based on each participant's award type, each student is assigned a projected annual income after receiving the associated award (See Table 3).¹⁴ For comparison purposes, the median annualized earnings for a person with only a High School diploma are also presented.¹⁵

TABLE 3. Projected Annual Income for Broward UP Participants by Award Type

Award Type	Number of Students	Projected Annual Income per Student
Non-Credit/Degree Seeking	1,629	\$37,292
Technical/Vocational Certificate	64	\$35,888
Associate in Science	261	\$42,332
Associate in Arts	267	\$28,476
Associate in Applied Science	5	\$36,352
Applied Technology Diploma	10	\$29,952
Advanced Technical Certificate	4	\$43,688
Bachelor's Degree	27	\$47,992
High School Diploma (Base)	-	\$23,972

Source: Florida Education & Training Placement Information Program (FETPIP) and Broward College

After projecting the annual income for each Broward UP participant based on award type, Florida TaxWatch calculates the present money value (PMV)¹⁶ of lifetime earnings for the remainder of participants' careers.¹⁷ The analysis assumes that each participant's remaining work-life expectancy is the number of years until the participant reaches age 67.¹⁸ Projected future income amounts are discounted at a four percent rate, which the state of Florida commonly uses for valuing future benefits.

Direct costs are assumed to be \$0 for this analysis since Broward UP participants do not have to pay for courses.¹⁹ Finally, the opportunity cost of a student's participation represents the foregone income that could have been earned instead of

12 FETPIP data can be accessed at: <http://www.fldoe.org/accountability/fl-edu-training-placement-info-program/>

13 Since Broward UP courses are provided and taught by Broward College, a Florida College System (FCS) member, the analysis uses the FCS average annualized earnings data by educational attainment as a proxy for Broward UP participants' expected earnings. The data can be found at <http://www.fldoe.org/core/fileparse.php/7592/urlt/1718AORFall.pdf>

14 It should be noted that earnings differentials do exist across gender and race. For the purposes of this calculation, we decide to take the average earnings reported in the FETPIP system across all students, rather than breaking the earnings up according to race/gender, since the Broward UP dataset included a large portion of respondents who marked their gender or race as being "Unknown." Even if these race-specific or gender-specific earnings were incorporated, the lifetime earnings calculations would still yield positive results in the final ROI calculation since participants do not incur any direct costs to enroll in courses.

15 The assumption is that if a person did not go through the Broward UP program, they would be making an annualized income equivalent to the median amount made by people who discontinued schooling upon receiving a High School degree, which in 2017-2018 was about \$23,972 per year, according to the Florida Department of Education. <http://www.fldoe.org/core/fileparse.php/7592/urlt/1718AAEEL.pdf>

16 The PMV is the current value of a future sum of money or cash flow given a specified rate of return.

17 For the purpose of simplifying the calculation process, the assumption is made that each participant's projected income stays the same for the rest of their career.

18 The analysis chooses 67 as its cutoff age since full Social Security benefits accrue to workers who retire at age 67. See more at <https://www.ssa.gov/benefits/retirement/planner/agereduction.html>

19 Again, some students do have to pay for courses in health science fields, but since a majority of students do not have to pay for classes, the direct costs are assumed to be \$0 for this section.

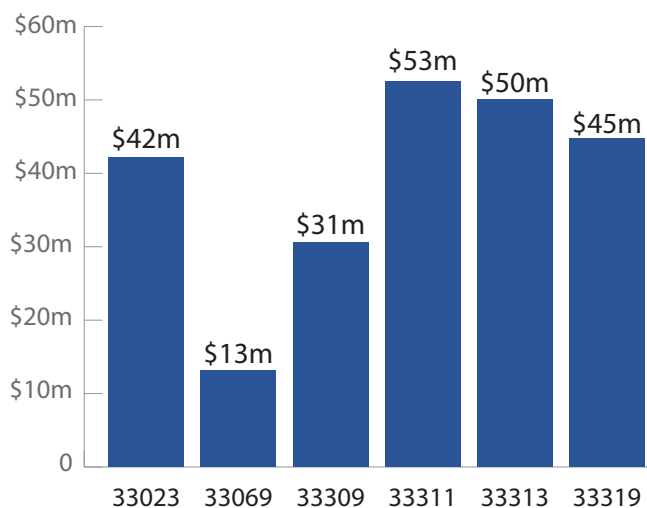
attending class or studying. Since there was wide variation in expected time commitment across Broward UP courses, this analysis assumes students who took health science classes gave up 200 hours of their time to class instruction and studying, whereas students who took non-health science classes gave up 50 hours of their time.²⁰ At the current \$8.65 minimum wage rate, these opportunity costs translate to about \$1,730 and \$433, respectively, for each course taken.²¹

Across all 2,325 Broward UP students, the total PMV of lifetime earnings is \$1,377,543,387 after factoring in opportunity costs.²² If instead, all the Broward UP students maintained jobs paying the median high school diploma earnings per year for the remainder of their careers, the total PMV of lifetime earnings would be \$902,796,950. This means there is about \$475 million in increased work-life income expectancy for Broward UP participants. The average Broward UP student can expect to make \$204,192 more²³ in discounted personal income over their working lifetime relative to if they just held a job paying the median income for a high school diploma.²⁴

Figure 3 displays the projected total lifetime net benefit for the six Broward UP ZIP codes after aggregating all the PMVs for Broward UP participants who reside in those ZIP codes.²⁵ Total net benefits range anywhere from \$13 million to \$53 million in the six Broward UP areas. For these ZIP codes, the additional income would encourage more local spending, further supporting businesses in the area.²⁶ These aggregate net benefits have the potential to be significantly higher if Broward UP were to be expanded to include more students from the respective ZIP codes.

Finally, it should be noted that better educated workers derive additional non-monetary benefits other than just making more in personal income over their remaining work life expectancies. Benefits such as increased leadership, communication, and problem-solving skills are also developed from participation. Positive health outcomes and greater life satisfaction are more likely and translate into broader benefits to society while also minimizing the potential costs.

Figure 3. Broward UP Participants Contribute an Average \$39 million in Additional Lifetime Earnings to their ZIP Codes



Source: Florida TaxWatch Calculation. Note: These projections are lower bound estimates and only consider the current number of Broward UP participants.

20 According to internal data provided by Broward College, health science classes averaged around 200-220 hours of time commitment shared between studying, homework, and class time. Non-health science classes averaged around 40-50 hours of time commitment.

21 In the recent 2020 election, Florida voters passed Amendment 2, which would raise Florida's minimum wage from its current inflation-adjusted rate to \$15/hour by 2026. The wage will be raised to \$10.00/hour effective September 30th, 2021. Each year thereafter, the wage will rise by \$1 until 2026. The current analysis only considers the current minimum wage rate of \$8.65 since the wage increase has not been implemented yet.

22 To calculate this figure, we use the present value formula for each participant: Present Value = FV x [1 ÷ (1+r)ⁿ] where "FV" equals the participant's annual income multiplied by number of years remaining to work, "r" equals the discount rate of 4% (0.04), and "n" equals the number of years remaining to work. For example, a participant making \$35,000 a year with 20 years remaining to work has a PV = [\$35,000 x 20] x [1 ÷ (1+0.04)²⁰]. In this case, PV = \$319,470.86. Finally, each participant's present value was added together to find \$1,377,543,387.

23 To calculate this figure, we first take the aggregate PMV of Broward UP (\$1,377,543,387) and subtract by the aggregate PMV of High School (\$902,796,950). The difference is \$474,746,437. Finally, we divide by the total number of participants (2,325). Additional Income per Participant = \$474,746,437 ÷ 2325 = \$204,192.

24 The average Broward UP student is 37 years old, making \$37,277 per year. The calculation assumes a 4% discount rate.

25 The net benefit takes into account the difference in PMV for a Broward UP participant compared to the PMV for having a job that only pays the median HS earnings. For example, if a person's PMV after Broward UP participation is \$600,000 and her alternative is a PMV of \$400,000, then her net benefit is \$200,000. A similar process was used for each participant and then summed up for the participants in each respective Broward UP ZIP Code.

26 The aggregate net benefits assume students who participate in Broward UP end up staying in the local ZIP codes they originally came from. Although there is always an element of labor out-migration, it can be argued that improved economic vitality and talent pipelines serve as powerful incentives for workers to stay in their local area.

Economic and Fiscal Benefits to the Community and the State

Beyond just providing economic benefits to participants, Broward UP also yields significant economic and fiscal benefits to the community, region, and state as a whole. Specifically, a higher skilled, more educated workforce has the fiscal benefit of spurring local spending, contributing to tax bases, and lowering public assistance costs. Additionally, when more individuals are employed in the area, the economic benefit comes in the form of reduced unemployment and improved economic vitality to many local businesses.

Economic Benefits

As technology changes and innovations continue to permeate the economy, there is a widening skills gap between the skills employers are actively looking for in prospective employees and the skills workers actually possess from prior training.²⁷ The result is often a incongruence in supply and demand of labor in many local areas, which only exacerbates the economic condition for those in poverty. Workforce training solutions, such as Broward UP, seek to remedy this issue by equipping individuals with the cutting-edge skills sought after in the local industry. Even as the COVID-19 pandemic continues to impact the south Florida economy, the skills provided in Broward UP give participants an upper hand in an already competitive labor market while also preparing them for the structural economic changes that will ensue over the coming decade in Florida.

Between 2020 and 2028, the cumulative job growth in Broward County’s labor market is predicted to grow by 110,541 jobs, or about 12.3 percent (see Table 4).²⁸ The top three industries for job creation are expected to be Leisure and Hospitality, Education and Health Services, and Professional and Business Services with a combined projection of about 77,300 new jobs over the next eight years.

Table 4. Broward County Employment Projections by Industry 2020-2028

Award Type	2020	2028	Growth	Percent Growth
Construction	49,070	52,545	3,475	7.1
Manufacturing	28,895	29,414	519	1.8
Trade, Transportation, Utilities	187,445	203,761	16,316	8.7
Information	17,972	17,591	-381	-2.1
Financial Activities	65,072	68,713	3,641	5.6
Professional and Business Services	149,658	172,174	22,516	15.0
Education and Health Services	175,458	202,668	27,210	15.5
Leisure and Hospitality	85,250	112,832	27,582	32.4
Other Services	32,800	37,029	4,229	12.9
Government	105,613	114,172	8,559	8.1
Total, All Industries	901,102	1,011,643	110,541	12.3

Source: Florida Department of Economic Opportunity (DEO) Employment Projections as of January 2021

27 To view information about the skills gap in Florida specifically, visit the Florida Chamber of Commerce’s website: <https://www.flchamber.com/tag/skills-gap/#:~:text=Nearly%20500%2C000%20Floridians%20are%20currently,to%20address%20it%20than%20now.>

28 Data come from the Florida Department of Economic Opportunity’s (DEO) Employment Projections. It should be noted that these employment projections take into account the ongoing effects of the COVID-19 pandemic.

The industry trends viewed above suggest that there will be a fast-growing labor market in the Broward County area following the COVID-19 pandemic; however, once again, the question becomes whether these workers have the requisite skills for these newly created jobs. When considering the course selection offered through Broward UP, it is evident that the courses align with broader trends in the evolving local labor market. Broward UP courses in health sciences, nursing, and business management, help students find jobs in the Education and Health Services and Professional and Business Services sectors—two of the top three fastest growing economic industries in Broward County. Newer Broward UP courses in areas such as hospitality also coincide with the county’s projected employment gains in a resurging tourism industry.

To quantify the potential increased employment (and reduced unemployment) in Broward UP communities, the analysis returns to the award type table displayed in Table 3. The table displays the types of awards Broward UP students are applying courses toward and the respective number of students in each category. Next, the 2019 Economic Security Report produced by the Florida Department of Economic Opportunity (DEO) provides the percentage of students finding employment within one-year of graduating from an FCS institution broken out by educational attainment.²⁹ These percentages are used as proxies to estimate the number of Broward UP participants finding employment within one year after finishing courses, assuming they do not already possess jobs.³⁰ The projected Broward UP employment is shown in Table 5.

TABLE 5. Percentage of Students Finding Employment After One-Year According to FCS Institutional Data

Award Type	Percentage Finding Employment	Projected Broward UP Employment
Non-Credit/Degree Seeking	85%	1,385
Technical/Vocational Certificate	72%	46
Associate in Science	83%	216
Associate in Arts	68%	181
Associate in Applied Science	81%	4
Applied Technology Diploma	76%	72
Advanced Technical Certificate	72%	2
Bachelor’s Degree	82%	22
Total	-	1,928

Source: Percentages come from Florida Department of Economic Opportunity (DEO) Economic Security Report 2019. The projected Broward UP employment come from Florida TaxWatch calculation

Based on the data, of the 2,325 Broward UP participants, an estimated 1,928 are projected to find employment within one year from completing courses and attaining the respective award type.³¹ This number roughly corresponds to about an 83 percent employment rate for Broward UP graduates and creates around \$71,870,364 in personal income.³² A bulk of these jobs—about 1,385 jobs—will come from students who pursued non-credit/non-degree seeking awards, indicating a low cost alternative to traditional higher education methods.

29 To view the one-year employment rates for each FCS institution by award type, visit: [https://floridajobs.org/docs/default-source/state-program-reports/2020-state-program-report/2019-esr-\(final\)143322a4cbbb61cbb02aff01004f56df.pdf?sfvrsn=3a8843b0_0](https://floridajobs.org/docs/default-source/state-program-reports/2020-state-program-report/2019-esr-(final)143322a4cbbb61cbb02aff01004f56df.pdf?sfvrsn=3a8843b0_0). Once again, these percentages are used since Broward UP courses are offered by Broward College, a FCS member institution.

30 It should be noted that these 2019 estimates serve as proxies and do not take into account the COVID-19 effect. As a result, these resulting estimates may overestimate expected job placement in the end.

31 The projected number of employed Broward UP participants depend on a variety of other factors extraneous to this study--the largest being the unforeseen economic impacts of the COVID-19 pandemic. As a result, this study acknowledges the potential for the estimate to vary.

32 Personal income creation is calculated by taking the projected Broward UP employment (1,928) and multiplying by the weighted average of annual incomes (\$37,277) from Table 3. Personal income creation = 1928 x \$37,277 = \$71,870,364.

The direct creation of these new jobs will also indirectly create jobs in other industries throughout the local economy. To determine the number of indirect jobs created, the analysis employs the same methodology and multipliers used by the Regional Economic Consulting Group (RECG) in a recent report co-authored with Florida TaxWatch.³³ The report found an average employment multiplier of 1.65 across all economic sectors in Florida, meaning for every 100 direct jobs created, there would be an additional 65 indirect jobs created as a result. Applying this multiplier to the 1,928 direct jobs created due to Broward UP, there would be an estimated 1,253 indirect jobs created in the local economy.³⁴

The extent to which participants stay in the area following participation in Broward UP is an important factor influencing whether the local community fully realizes the economic benefits. Certainly, the loss of trained, educated residents can counteract the potential economic growth that accompanies workforce training.³⁵ Although a degree of labor migration is to be expected, Broward UP can minimize these effects by improving the economic vitality and talent pipeline of the targeted ZIP codes. These developments can serve as powerful incentives for workers to stay in the area as local opportunities begin to grow.

Overall, even with the COVID-19 pandemic creating large unpredictability with local unemployment, Broward UP will better position its students to handle a competitive labor market at the heart of many low-income communities while also offering job creation and personal income growth across many other industries.

Fiscal Benefits

For the community and the state, a better educated workforce does more than just fill local jobs and increase personal income—it also provides significant fiscal benefits through increased public revenues. Individuals who have more discretionary income are more likely to purchase additional goods and services in the local economy, contributing to tax bases through sales and other taxes. Additionally, improved economic outcomes for individuals also benefit state coffers by lowering the need for various safety net programs such as Medicaid, Supplemental Nutrition Assistance Program (SNAP), and Temporary Assistance for Needy Families (TANF), all the while decreasing the probability of requiring unemployment assistance.

Past academic research has found that when individuals attain higher education, there is an associated increase in average tax contribution. According to the College Board, 2015 median annual taxes (from federal, state, and local levels) range from about \$5,200 for individuals with less than a High School diploma to about \$10,000 for graduates with Associate's Degrees and \$14,500 for Bachelor degree holders.³⁶ On average, those with Associate degrees paid 33 percent more in taxes compared to high school graduates.³⁷ Similar findings hold for workforce development programs, which likewise provide more tax revenue to local governments through the increased earnings of participants.³⁸

To estimate the potential increase in tax revenue from Broward UP participation, this analysis considers the tax revenue generated primarily through Florida's sales tax.³⁹ The relationship between income and consumption is well-documented in academic literature as consumer spending tends to follow patterns in personal income.⁴⁰

33 Florida TaxWatch, *The Best Defense is A Good Offense: The Economic Impact of Protecting Responsible Floridians from COVID-Related Civil Liability*, Released Jan. 11, 2021.

34 It should be noted that these indirect jobs created would also produce indirect personal income growth for the community; however, since the ongoing presence of the COVID-19 pandemic affects the ability to compute an accurate number for indirect personal income (primarily since there are a lot of cascading effects involved), we acknowledge, but do not calculate the figure. Nonetheless, if this number were added to the final ROI calculation, it would certainly boost the ROI result.

35 Federal Reserve Bank of Atlanta, "Strengthening Workforce Development in Rural Area," 2019 Special Topics Brief. <https://www.investinwork.org/-/media/Files/reports/strengthening-workforce-development-rural-areas.pdf>

36 The College Board, *Education Pays 2016: The Benefits of Higher Education for Individuals and Society*, <https://files.eric.ed.gov/fulltext/ED572548.pdf>.

37 Id.

38 Upjohn Institute for Employment Research, *Return on Investment in Workforce Development Programs*, Nov. 2012. https://research.upjohn.org/cgi/viewcontent.cgi?article=1205&context=up_workingpapers

39 Florida has a state sales tax of 6%. Local governments are allowed to collect a local option sales tax on top of the original 6%; however, they can only add up to 1.5% on top of the state rate. For Broward County, there is currently a 1% local option sales tax.

40 Congressional Research Service, *Introduction to the U.S. Economy: Consumer Spending*, Oct. 2020. <https://fas.org/sgp/crs/misc/IF11657.pdf>

Especially among low-income families, a greater proportion of income is spent on necessities, such as taxable food and household items.⁴¹ Therefore, it is reasonable to assume that any increase in annual earnings for Broward UP participants would translate into greater sales tax revenue for the state of Florida and Broward County.⁴²

Based on information from the U.S. Bureau of Labor Statistics' (BLS) Consumer Expenditure Survey⁴³, in Florida, consumers in the lowest income quintile⁴⁴ (bottom 20 percent of income earners) spend an average of \$24,439 in annual expenditures each year, of which \$6,379 goes toward discretionary consumption on taxable goods and services.⁴⁵ Those in the next highest quintile⁴⁶ spend an average of \$37,623 in annual expenditures each year, of which \$9,795 goes toward consumption of taxable goods and services. Assuming Broward UP participation and subsequent employment enable a person to go from the lowest income quintile to the next highest quintile, discretionary consumption would be predicted to increase by \$3,416.⁴⁷ At the 7 percent sales tax rate in Broward County, this would result in \$239 additional sales tax revenue per capita.⁴⁸ After incorporating the 2,325 Broward UP participants, the fiscal benefit to tax revenue would be estimated at \$555,954 annually⁴⁹—an amount that would increase if participants decided to spend more than predicted or if more Broward UP students are enrolled. Additionally, since there are other taxes that also respond to income changes, such as property and fuel taxes, individuals are likely to contribute even more to tax revenues than is presently estimated.

A much more consequential fiscal benefit comes from the reduced reliance on public assistance programs, including SNAP, TANF, and Medicaid. A past study from the RAND Corporation found that the discounted lifetime savings to taxpayers from reduced social services spending ranged anywhere from \$9,000 to \$22,000 per person depending on race and ethnicity.⁵⁰ In today's terms, this range would be between \$10,857 and \$26,540 per person. A comparable study finds that the total savings accrued to state and local governments was estimated at around \$34,773 for each individual completing a college degree, or equivalent level of training, instead of stopping with a high school diploma.⁵¹

To find the reduced public assistance spending from Broward UP involvement, first the per-enrollee costs for SNAP, TANF, Medicaid, and Reemployment Assistance in Broward County were found using the State of Florida's Public Assistance Caseload Report (see Table 6).⁵² The caseload report displays the monthly number of Broward County residents receiving assistance and the monthly payout throughout 2020. From this, the annual per-enrollee cost for

41 The Pew Charitable Trusts, Household Expenditures and Income, Mar. 2016. https://www.pewtrusts.org/-/media/assets/2016/03/household_expenditures_and_income.pdf

42 Although there are various other tax sources that are important to consider—such as fuel tax, property tax, and corporate income tax—sales tax revenues tend to respond faster to changes in the economy as evidenced by the COVID-19 pandemic. Property taxes are the main source of revenue for local governments; however, since a longer time span is needed to observe whether income increases lead to more residential purchases, property taxes are not considered in this present analysis.

43 U.S. Bureau of Labor Statistics (BLS), Consumer Expenditure Surveys - Florida: Quintiles of income before taxes, 2017-2018. <https://www.bls.gov/cex/2017/research/income-fl.htm>

44 Based on data from the Statistical Atlas, the lowest income quintile in Florida is from about \$0-\$20,999. <https://statisticalatlas.com/state/Florida/Household-Income>

45 To find the total discretionary consumption on taxable goods and services, the following categories were summed: (1) Other foods at home, (2) Food away from home, (3) Alcoholic beverages, (4) Housekeeping supplies, (5) Household furnishings, (6) Apparel and services, (7) Entertainment, (8) Personal care and services, (9) Tobacco products, (10) Reading. Other categories, such as grocery foods, transportation, and healthcare expenses were excluded since they are sales tax-exempt in Florida.

46 Based on data from the Statistical Atlas, the next highest income quintile in Florida is about \$21,000-\$38,599.

47 This figure is found by taking the discretionary consumption amount of the second lowest income quintile (\$9,795) and subtracting the discretionary consumption of the lowest income quintile (\$6,379).

48 Florida's state sales tax rate is 6%. Broward County has a 1% surtax rate. To find additional sales tax revenue: $\$3,416 \times 0.07 = \239 .

49 To find the aggregate sales tax benefit, the number of Broward UP students (2,325) was multiplied by the estimated additional sales tax contribution per person (\$239). $2,325 \times 239 = \$555,954$.

50 RAND Corporation, The Benefits to Taxpayers from Increases in Students' Educational Attainment, 2009. https://www.rand.org/content/dam/rand/pubs/monographs/2009/RAND_MG686.pdf. The results are also mentioned in a 2018 Brookings Institute report titled "Evaluating the Return on Investment in Higher Education." <https://files.eric.ed.gov/fulltext/ED592627.pdf>

51 Federal Reserve Bank of Boston, High Returns: Public Investment in Higher Education, 2008. <https://ideas.repec.org/a/fip/fedbcb/y2008isrpp31-34.html>

52 State of Florida, "Public Assistance Caseload Report", Accessed January 20, 2020. <https://www.myffamilies.com/service-programs/access/StandardDataReports.asp>

SNAP and TANF were found to be \$2,100.43 and \$1,554.73, respectively.⁵³ Data from the Kaiser Family Foundation⁵⁴ suggest the Medicaid per-enrollee cost in Florida is about \$4,243 annually.⁵⁵ Lastly, per-person reemployment assistance is capped at \$3,300 in the state of Florida.

When added together, the annual cost of providing public assistance to a resident in Broward County is around \$11,198.16. The projected annual cost assumes participants are both eligible for all respective public assistance programs and decide to enroll in multiple programs for benefits.⁵⁶ According to the Urban Institute, a majority of low-income families (56 percent) receive between two and six public benefits, with food assistance and public health insurance benefits being the most widely accessed.⁵⁷ The study also finds that families with relatively lower levels of education and employment are more likely to enroll in multiple benefits.

Table 6. Estimated Per-Enrollee Cost for Public Assistance in Broward County

Program	Annual Per-Enrollee Cost
SNAP	\$2,100.43
TANF	\$1,554.73
Medicaid	\$4,243.00
Reemployment	\$3,300.00*
Total	\$11,198.16

Source: State of Florida's Public Assistance Caseload Report (for Broward County) and Kaiser Family Foundation
 *The maximum payment for reemployment assistance is capped at \$3,300.

After finding the per-enrollee cost, approximating the exact number of individuals who would be taken off public assistance due to Broward UP proves a more difficult task due to the complexities of eligibility requirements and other extraneous factors. As such, Table 7 provides a range of estimated cost savings per year depending on how many individuals would be taken off public assistance due to Broward UP participation. The cost savings range from around \$1.1 million to \$22.4 million per year.

Table 7. Estimated Annual Cost Savings from Reduced Public Assistance

Number of People Taken Off Assistance	Annual Cost Savings (Estimated)
100	\$1,119,816
250	\$2,799,540
500	\$5,599,080
1,000	\$11,198,160
2,000	\$22,396,320

Source: Florida TaxWatch Calculation

53 In order to find the annual-per enrollee cost, the monthly per-enrollee cost was first found by dividing the Average Monthly Payout by the Average Monthly Recipients. For example, for SNAP, from January 2020 to December 2020, there was an average of 305,838 recipients each month while there was an average monthly payout of \$53,532,649. This equates to about \$175.04 when divided. Finally, Annual Per-Enrollee Cost = \$175.04 x 12 = \$2,100.43.

54 Kaiser Family Foundation, Medicaid Spending per Enrollee (Full or Partial Benefit), <https://www.kff.org/medicaid/state-indicator/medicaid-spending-per-enrollee/?currentTimeframe=0&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D>

55 This per-enrollee cost includes both federal and state dollars since Medicaid is a jointly funded program. According to the Kaiser Family Foundation, Florida's state share is approximately 39% while the federal share is around 61%. <https://www.kff.org/medicaid/state-indicator/federalstate-share-of-spending/?currentTimeframe=0&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D>

56 Eligibility requirements differ among TANF, SNAP, Medicaid, and Reemployment Assistance. For example, the maximum income level to qualify for SNAP is \$25,520 (before taxes) for a one person household. For Medicaid, that maximum income level is \$16,971 (before taxes). Additionally factors include children, age, and income as a percentage of the federal poverty line (FPL). As such, there is a potential for a participant to qualify for one program but not the other(s). The analysis assumes each person is eligible for all potential programs and decides to enroll in the program to receive benefits.

57 Urban Institute, "Characteristics of Families Receiving Multiple Public Benefits," Feb. 2014. <https://www.urban.org/sites/default/files/publication/22366/413044-Characteristics-of-Families-Receiving-Multiple-Public-Benefits.PDF>

Across the six Broward UP ZIP codes, the average percentage of people receiving SNAP benefits was around 23.1 percent according to the U.S. Census Bureau.⁵⁸ Furthermore, based on the 2019 Economic Security Report previously mentioned, the percentage of FCS completers who received public assistance within one year after completion was around 13.9 percent.⁵⁹ If the difference between the two percentages represents the reduction in public assistance one year out due to Broward UP education, then there would be a 9.2 percent reduction in public assistance caseload. Taking the 2,325 Broward UP participants into account, this means about 214 people would be taken off social assistance due to workforce training, leading to \$2,397,890 in cost savings over a year.⁶⁰ The projection may underestimate the true magnitude of cost savings if there was a greater percentage of Broward UP students who required public assistance to begin with, or if a reduction greater than 9.2 percent were to occur.

It should be noted that when discussing the effects of Broward UP on public assistance utilization, the presence of “benefits cliffs” complicate actual outcomes to a certain degree. A “benefits cliff” refers to a situation where a marginal increase in employment income results in a loss in public benefits for families.⁶¹ These cliffs can become a significant disincentive to upward mobility. In response, Broward College has partnered with the Federal Bank of Atlanta to develop a financial planning tool to take these situations into account. The tool will provide participants with a better understanding of short-term changes to income and benefits from participation. For the present study, the analysis assumes the income gains are sizable enough to outweigh any subsequent reductions in assistance benefits, thereby reducing public assistance utilization over time.

Lastly, Broward UP education also leads to many other intangible social benefits beyond the ones outlined in this section. Overall increases to educational attainment lead to lower levels of crime, improved health outcomes, and productivity spillovers to the rest of society.⁶² Investing in quality workforce education also has a positive long-term effect on future generations—a feature paramount to the Broward UP mission. Past studies find that when children have better educated parents, they are also more likely to have better long-term outcomes throughout their lives.⁶³ These additional social benefits are not easily measured since the societal impacts may not be readily observed for quite some time. The presence of these positive externalities, however, suggest the societal benefit to workforce training, such as through Broward UP, may be high above what metrics currently suggest.

Assessing the Return on Investment

When comparing the estimated benefits to the expenses to start and operate Broward UP, it becomes clear that Broward UP provides a tremendous return on investment to its participants, Broward College, the county, and the state. From the student perspective, the practical skills training in various in-demand fields enable higher lifetime earnings and other intangible benefits. Overall, the monetary benefits accrued to participants total \$474,746,437, while the total opportunity costs incurred by participants is \$24,635,200. The end result is an estimated ROI of 19.27. For every \$1 of incurred cost—due to foregone earnings while spending time in class or studying—each participant is expected to receive \$19.27 in benefit to their potential lifetime earnings.

58 U.S. Census Bureau, Table S2201: Food Stamps/Supplemental Nutrition Assistance Program (SNAP), 2019 ACS 5-Year Estimates Subject Tables.

59 Florida Department of Economic Opportunity (DEO) Economic Security Report 2019. On page 93, the report lists the percentage of completers receiving public assistance one year after completion broken down according to award type. Across all FCS awards, the average was 13.86%.

60 To calculate this figure, the 9.21% difference was multiplied by the 2,325 Broward UP participants. $0.0921 \times 2325 = 214$. Then this number was multiplied by the annual per-enrollee cost computed in Table 6. $\text{Cost Savings} = 214 \times \$11,198.16 = \$2,397,890$.

61 To learn more about the “benefits cliff,” reference the Florida Chamber of Commerce’s Less Poverty, More Prosperity: The Florida Fiscal Cliffs Report. http://www.flchamber.com/wp-content/uploads/2017/04/LessPovertyMoreProsperity_FLFiscalCliffsReport_Web.pdf

62 Urban Institute, Evaluating the Return on Investment in Higher Education, Sept. 2018.

63 Id.

For Broward College, the community, and the state, a better educated workforce yields additional economic and fiscal benefits that go beyond Broward UP participants. Economic benefits include increased employment in the community, both directly and indirectly created, and personal income growth. Fiscal benefits include higher tax revenue from increased direct spending and lower public expenditures on various public assistance programs.

Broward UP was launched with a \$3.2 million state funded grant to support workforce training, and the cost of operation was around \$2.5 million over the last two years.⁶⁴ Aggregating these costs, the total cost of start-up and operation was about \$5.7 million. Aggregating the potential benefits from Broward UP—from additional personal income (\$71,870,364), increased tax revenue (\$555,954), and decreased public assistance costs (\$2,397,890)—the total benefit to the state is \$74,824,208. The end result is an ROI of 13.13. For every \$1 of incurred cost—due to start-up and operations expenses—the state of Florida is expected to receive \$13.13 in direct benefit. There is also the potential for more cost savings than presently outlined in the analysis due to possible future expansion and positive spillover effects to society. These additional benefits are not readily quantified, but when considered as a whole, the return on investment becomes even more sizable.

Conclusions and Recommendations

As the COVID-19 pandemic continues to disproportionately affect low-income areas, the central importance of the Broward UP mission becomes even more magnified in the face of growing challenges. Broward UP derives its value from the meaningful educational opportunities it provides to traditionally underrepresented populations in postsecondary settings. Through targeted workforce training, Broward UP better positions its participants to be competitive in today's distressed economy while also equipping them with the relevant skills that will be in-demand after the pandemic's end.

The particular value to participants specifically presents itself in the additional personal income students can expect to make over their lifetimes. By finding meaningful employment in higher paying jobs, total net benefit to Broward UP participants averages around \$475 million—an amount that equates to about \$204,000 per student, even after taking into account opportunity costs. Higher wages often translate into higher quality of life and other benefits expressed in intangible ways. It is clear that the surrounding community and the state of Florida also benefit from Broward UP. The specific return of public investment yields an ROI of about \$13.13 for every \$1 invested into Broward UP. For students and the state, the Broward UP movement is a worthy financial investment that will generate significant benefits for years to come.

Tackling intergenerational poverty, immobility, and inequality is an issue that affects all Florida taxpayers. When disadvantaged communities are separated from educational opportunities, there arise significant individual and societal costs that span generations. These effects most visibly affect the educational and health outcomes for children in low-income communities with devastating long-term implications. Breaking the cycle of generational poverty will not be resolved right away, but a pioneering solution like Broward UP can be a highly effective model for overcoming longstanding barriers to success through targeted workforce development.

Going forward, Florida TaxWatch recommends policymakers incorporate the Broward UP framework as a model for the rest of the state. Specifically, policymakers can leverage partnerships in other communities between higher education institutions and local organizations to cultivate comprehensive workforce development programs aimed at curbing intergenerational poverty. These programs should specifically target underserved populations with historically low exposure to postsecondary education. FCS institutions provide an ideal space to focus these efforts since many already have considerable experience providing career and technical education to students at a fraction of the cost. Furthermore, FCS institutions already maintain many important connections in the local communities, which can further develop talent pipelines. The focus should be on promoting local job growth and economic development so that the end result is a generative, economically prosperous community where residents choose to stay and work.

⁶⁴ The grant, entitled Critical Occupation Response through Education was funded by the Florida Department of Economic Opportunity. Information on Broward UP's operational expenses come directly from Broward College.

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

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