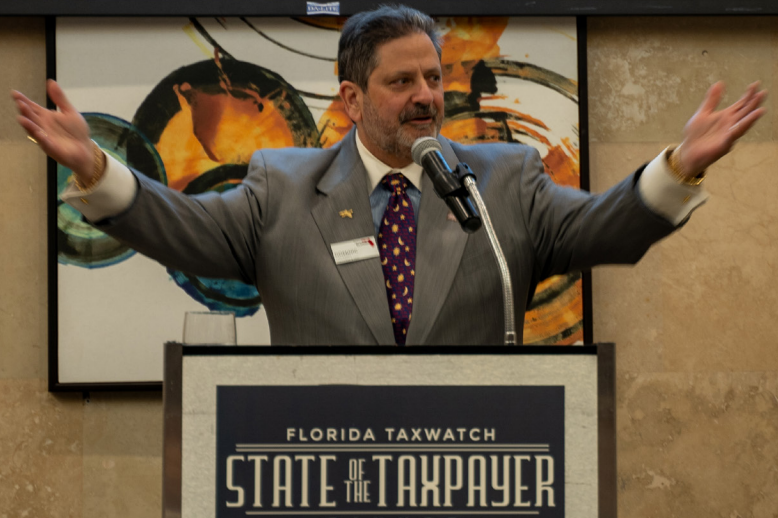


2024

ANNUAL REPORT

*45 Years of Outstanding
Impact & Stewardship*



FLORIDA TAXWATCH

THE TRUSTED EYES AND EARS OF
FLORIDA TAXPAYERS



A black sign with white text and a red outline of Florida. The text reads "Florida TaxWatch Research Institute" and "EST. 1979". Below the sign, a smaller sign reads "TRUSTED EYES AND EARS OF FLORIDA TAXPAYERS". The sign is set against a brick building, greenery, and an American flag.

Florida TaxWatch Research Institute

• EST. 1979 •

TRUSTED EYES AND EARS OF FLORIDA TAXPAYERS

ABOUT FLORIDA TAXWATCH

Established in 1979, Florida TaxWatch has become an integral part of Florida's fiscal policy and governance. As a non-partisan, non-profit taxpayer research institute and government watchdog, we have a long-standing history of advocating for efficient use of taxpayer dollars and promoting accountable governance.

From the outset, our institute has led in analyzing state budgets, tax policies, and spending practices. Our commitment to rigorous, unbiased research has shaped fiscal policies and bolstered Florida's economic prosperity.

Over the years, we've adapted to changing economic and political landscapes, broadening our research to sectors like education, healthcare, and infrastructure. This expansion ensures comprehensive scrutiny of government spending for efficiency and effectiveness.

Our work has influenced policy decisions, enhanced government operations, and led to taxpayer savings. Through detailed reports, briefings, and conferences, we continue to be a beacon of transparency and accountability.

Florida TaxWatch stands firm in its mission, committed to objectivity and non-partisanship as we safeguard Florida's fiscal health. Our focus extends beyond economic growth, emphasizing productivity enhancements and the impact of fiscal and economic policies on taxpayers and businesses.

Looking forward, we remain a leading voice for efficient government and responsible fiscal stewardship. Dedicated to our founders' legacy, we strive to serve as a trusted advisor and watchdog for all Floridians, ensuring that Florida continues to exemplify fiscal responsibility for future generations.

CONTACT US AT 850.222.5052 OR INFO@FLORIDATAXWATCH.ORG

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CHAIRMAN'S MESSAGE

It is my pleasure and honor to present this Annual Report to you as your Chairman.

This report reflects not only the achievements of the past year but also the solid foundation laid by those who came before me, helping build the brand and reputation we enjoy today. I would also like to recognize the remarkable leadership of our President & CEO, Dominic Calabro, whose dedication has fostered a culture of innovation and excellence. Our research team continues to deliver insightful reports that shape policy discussions and garner respect from both lawmakers and the media, cementing our place as an indispensable voice in Florida's policy landscape.

I am sincerely grateful for the guidance and partnership of our Officers and Executive Committee during critical moments. As we continue this journey, we are focused on setting the stage for even greater growth and impact in the years ahead. Florida TaxWatch is only as strong as the dedication of its members, and your involvement ensures we remain a dynamic, responsive organization.

Together, we can navigate the challenges and opportunities ahead, making decisions that drive meaningful change for our state.

Thank you for your continued trust and commitment. We look forward to seeing you at this year's Annual Meeting at The Breakers in Palm Beach, from October 30 to November 1. Your presence and participation are invaluable as we shape the future of Florida TaxWatch and continue our mission of creating a better Florida for all.

Respectfully,

PIYUSH PATEL
Chairman



CHAIRMAN-ELECT'S MESSAGE

As Chairman-Elect, I am eager to support Chairman Patel as he continues to lead us into the future.

To say that we operate in dynamic times is, without doubt, an understatement. As we continue to adapt and evolve as an organization, it is essential to focus on our mission: providing the taxpayers of Florida and public officials with high-quality, independent research and analysis on issues related to state and local government taxation, regulations, expenditures, policies, and programs. Our research not only recommends productivity enhancements but also explains the statewide impact of fiscal and economic policies on the state's residents and businesses.

Over the past 45 years, our pursuit of this mission has undeniably transformed the business environment and, more importantly, the lives of Floridians—a fact that should fill us with pride.

The past, current, and future strength of Florida TaxWatch is rooted in the commitment of our membership, the dedication of our volunteer leadership, the expertise of our executive team, and the passion of our staff. I join Chairman Patel

in encouraging your active participation in our endeavors. We depend on an engaged membership to continue delivering on our mission. Help us set the priorities, get involved in the programs, become a sponsor, attend our events, and invite your colleagues to join us.

I look forward to being a part of this exceptional team as we continue to fulfill our mission while simultaneously building a strong foundation for our future.

Respectfully,

A handwritten signature in black ink, appearing to read 'James Repp', written in a cursive style.

JAMES REPP
Chairman-Elect



PRESIDENT'S MESSAGE

I take great pride in the substantial impact our work at Florida TaxWatch has had for 45 years.

Upon reflection of our storied history, it is evident that our influence has not only endured but has significantly expanded. However, the challenge at hand lies in bridging the gap between this rich legacy and the aspirations of the emerging generations.

Florida TaxWatch's unwavering commitment to sound fiscal and public policy has proven invaluable, particularly during challenging times such as an unrelenting flurry of natural disasters. Especially in these critical moments, the Legislature and Governor turn to Florida TaxWatch as a reliable fiscal watchdog and trusted advocate for the hardworking taxpayers in Florida.

As Florida approaches a pivotal election, the role of Florida TaxWatch as a trusted, nonpartisan voice for taxpayers is more critical than ever. This past year, we provided clear, data-driven insights to empower voters and guide sound policy decisions. As voters make important choices about Florida's future, we remain committed to ensuring the economy and taxpayers are well-protected for years to come.

While I take immense pride in the enduring credibility of Florida TaxWatch, this year has underscored that when we take a stance, those

in power pay attention. Because of the solid foundation created by Florida TaxWatch's founders, the incredible leadership of our Officers and Board, and the generous support and participation of our members, Florida TaxWatch's recommendations carry weight. When hardworking Floridians seek sensible, responsible reforms to revitalize their state and communities, they can consistently turn to our unique and respected institution.

I especially want to thank and recognize Chairman Piyush Patel for his extraordinary leadership, character and ethics as well as the Officers. I also want to thank Lt. Governor Jeff Kottkamp, Executive Vice President and General Counsel, for his selfless leadership by stepping in as acting President & CEO during my required medical leave during this year.

This message not only affirms the historical significance of Florida TaxWatch, but also demonstrates TaxWatch's commitment to shaping a prosperous and resilient future for the people of Florida.

Respectfully,

Dominic M. Calabro

DOMINIC M. CALABRO

President & CEO



TREASURER'S REPORT

I am pleased to share with you the strides Florida TaxWatch has made in representing and advocating for taxpayer concerns across the state in the fiscal year that concluded on September 30, 2023.

This year, Florida TaxWatch expanded its reach and influence, reflecting the continued recognition of the public value of our mission and the impact of our research. Throughout this fiscal year, we have maintained rigorous fiscal standards, ensuring our resources are allocated efficiently and effectively. These principles remain central to our operations and our commitment to accountability.

A review of our year-end financials demonstrates our focus on resource allocation. All expenditures supported the preparation, execution, publication, and dissemination of our research, providing key insights into Florida's tax and spending policies. Importantly, in accordance with our Institute's Articles of Incorporation and Bylaws, no funds were directed toward lobbying activities.

The Treasurer's Report for FY2024* reflects our sound financial management and commitment to our mission. The financial statement shows total expenses of \$2,984,033 against total revenue of \$3,011,155, resulting in a net positive income of \$27,122 for the fiscal year. This net result highlights our organization's healthy financial position and our focus on ensuring long-term sustainability.

I am proud of our accomplishments this year and look forward to continuing to serve Florida's taxpayers with your ongoing support.

Respectfully,

MARVA BROWN-JOHNSON

Treasurer



“We are so grateful for organizations like Florida TaxWatch.”

**- Ashley Moody,
Florida Attorney General**



“I’ve been around for some time now, so I’m very familiar with Florida TaxWatch...I know and see what you do, and I’m certainly grateful.”

**- Joe Wallace,
Orange County Research and Development Executive Director**

**“That’s what
TaxWatch does.
It hits you in
the face with
reality.”**

**- Jimmy Patronis,
Florida Chief Financial Officer**

FLORIDA TAXWATCH
STATE OF THE TAXPAYER
DINNER

#TaxWatchSOTD

VOLUNTEER LEADERSHIP

For 45 years, Florida TaxWatch has thrived under the guidance of an exceptional group of volunteer leaders. From former Governors and U.S. Senators to legislative leaders from both chambers and some of the most influential figures in Florida's private sector, few organizations can match the caliber of leadership Florida TaxWatch has attracted. This organization was built—and continues to stand—on the shoulders of giants.

CO-FOUNDERS

MR. JAMES E. DAVIS (1907 - 1993)
CO-FOUNDER, WINN-DIXIE STORES, INC.

MR. T. WAYNE DAVIS
TINE W. DAVIS FAMILY FOUNDATION

MR. MARK C. HOLLIS (1934 - 2012)
PRESIDENT, PUBLIX SUPER MARKETS, INC.

MR. GEORGE JENKINS (1907 - 1996)
CO-FOUNDER, PUBLIX SUPER MARKETS, INC.

SEN. PHILIP D. LEWIS (1929 - 2012)
FORMER PRESIDENT, FLORIDA SENATE

SEN. KENNETH A. PLANTE (1939 - 2015)
FORMER MIN. LEADER, FLORIDA SENATE

PAST CHAIRMEN

U.S. SEN. GEORGE S. LEMIEUX 2020 - 2022
MR. JOSEPH P. LACHER 1997 - 1999

SEN. PAT NEAL 2018 - 2020
MR. DAVID McINTOSH 1995 - 1997

MR. DAVID MANN 2016 - 2018
MR. BYRON E. HODNETT 1994 - 1995

MS. MICHELLE ROBINSON 2014 - 2016
MR. L. CHARLES HILTON, JR. 1993 - 1994

MR. JOHN B ZUMWALT, III 2012 - 2014
MR. BUELL G. DUNCAN 1992 - 1993

MR. MARSHALL CRISER, III 2010 - 2012
MR. MICHAEL ZAGORAC, JR. 1990 - 1992

MR. DAVID A. SMITH 2007 - 2010
MR. T. WAYNE DAVIS 1981 - 1982, 1988 - 1990

MR. MICHAEL A. JENNINGS 2005 - 2007
MR. THOMPSON LYKES RANKIN 1986 - 1988

MR. BARNEY BARNETT 2003 - 2005
SEN. PHILIP D. LEWIS 1984 - 1986

MR. STEVE EVANS 2001 - 2003
SEN. KENNETH A. PLANTE 1982 - 1984

MR. T. O'NEAL DOUGLAS 1999 - 2001
MR. MARK C. HOLLIS 1979 - 1981

2023-2024 CORPORATE OFFICERS



CHAIRMAN
PIYUSH PATEL



PRESIDENT & CEO
DOMINIC M. CALABRO



CHAIRMAN-ELECT
JAMES REPP



TREASURER
MARVA BROWN-JOHNSON



SECRETARY
DAVID CASEY



IMM. PAST CHAIRMAN
U.S. SEN. GEORGE LEMIEUX

2023-24 MEMBERS AT LARGE OF EXECUTIVE COMMITTEE

SAMIRA BECKWITH
Hope Healthcare Services/
Chapter Health Systems

COLIN W. BROWN
JM Family Enterprises, Inc.

STEVE EVANS
IBM (ret.), Former TaxWatch Chair

RAY MONTELEONE
Paladin Global Partners

TOM HOBAN
Kitson & Partners

DR. BILL KENT
Team Horner Group

BELINDA KEISER
Keiser University

DANIEL MARTELL
NextEra Energy

Gov. BOB MARTINEZ
Holland & Knight

MICHAEL NACHEF
Lee Health

THOMAS CULLIGAN
Publix Super Markets, Inc.

2023-2024

BOARD OF TRUSTEES

A. Paul Anderson
Port Tampa Bay

A. Ryals McMullian
Flowers Foods, Inc.

April Salter
SalterMitchell PR

Belinda Keiser
Keiser University

Bill Barker
Barker Strategic Solutions LLC

Bill Herrle
NFIB - Florida

Bill Moor
Capital City Bank Group

Dr. Bill Kent
Team Horner

Gov. Bob Martinez
Holland & Knight

Brewster Bevis
Associated Industries of Florida
(AIF)

Carl Bauman
Lykes Bros.

Caroline Nolte
Florida Press Association

Cassandra Stevenson
Raymond James and Associates

Chad Loar
The PNC Financial Services

Charles Frazier, Jr.
Gateway Investment Partners

Hon. Charles Gray
Gray Robinson, P.A.

Craig Swygert
Clear Channel Outdoor

Hon. Cynthia O'Connell
Florida Prepaid College Foundation Tripp Scott

Daniel Martell
Florida Power & Light/
NextEra Energy

David Armstrong
St. Thomas University

David Casey
Maximus

David Faulkenberry
FBMC Benefits Management

David Hulse
Bank of America

David McIntosh
MitBank USA, Inc.

David Nicholson
Tampa Electric Company

David Robinson
THRIVE

David Whitaker
Greater Miami Convention &
Visitors Bureau

Dawn White
Baptist Health South Florida

Dominic Calabro
Florida TaxWatch

Lady Dhyana Ziegler
Z Creators

Ed Chiles
The Chiles Group

Edward Pozzouli

Emmett Reed
Florida Health Care Association

Fred Karlinsky
Greenberg Traurig, P.A.

Freddie Figgers
Figgers Communications

US Sen. George LeMieux
Gunster

Dr. Harry Moon
Nova Southeastern University

James Repp
AvMed Health Plans

Jeff Binkley
Ryan LLC

Lt. Gov. Jeffrey Kottkamp
Jeff Kottkamp P.A.

John Fumero
Nason Yeager Gerson Harris &
Fumero, P.A.

John Kirtley
Keswick Partners

John Smith

BIZPAC

Jose Boscan

WM

Karen LakeBerkowitz Pollack Brant
Advisors CPSs**Karen Moore**

Moore Communications Group

Kevin Hyde

Foley & Lardner, LLP

Kumar Allady

RADISE International

Rep. Kurt Kelly

Florida Coalition for Children

Margy Grant

Florida Realtors

Mario Trueba

First Horizon Bank

Marva Brown-Johnson

Charter Communications

Mary Lou Rajchel

Retired

Mary Mayhew

Florida Hospital Association

Rev. Dr. Matthew Carter II

Carter & Associates

Matthew Lazenby

Whitman Family Development

Michael Maddaloni

Beall's Inc.

Michael Nacheff

Lee Health

Milton Segarra

Discover the Palm Beaches

Sen. Pat Neal

Neal Communities

Peter Moore

Chen Moore and Associates

Piyush Patel

Kyra Solutions, Inc.

Randall Vitale

BBX Capital Partners

Raymond Monteleone

Paladin Global Partners

Rodney Miller

The Beacon Council

Samira BeckwithHope HealthCare Services/
Chapter Health Systems**Sammie Dixon, Jr.**

Prime Meridian Bank

Santiago Pujals

BDO

Shane Strum

Broward Health

Shelly Weir

Florida Institute of CPAs

Sherese McGriff

The Desoto Group

Stacy GromatskiFlorida Network of Youth &
Family Services**Stephen Looney**

Dean Mead

Steve Evans

IBM (Retired)

Sumanth Neelam

ODIN Florida

T. Martin Fiorentino, Jr.

The Fiorentino Group

Thomas Culligan

Publix Super Markets, Inc.

Tim Meenan

Meenan Law P.A.

Dr. Timothy Moore

Indian River State College

Tom Hoban

Kitson & Partners

Troy McNichols

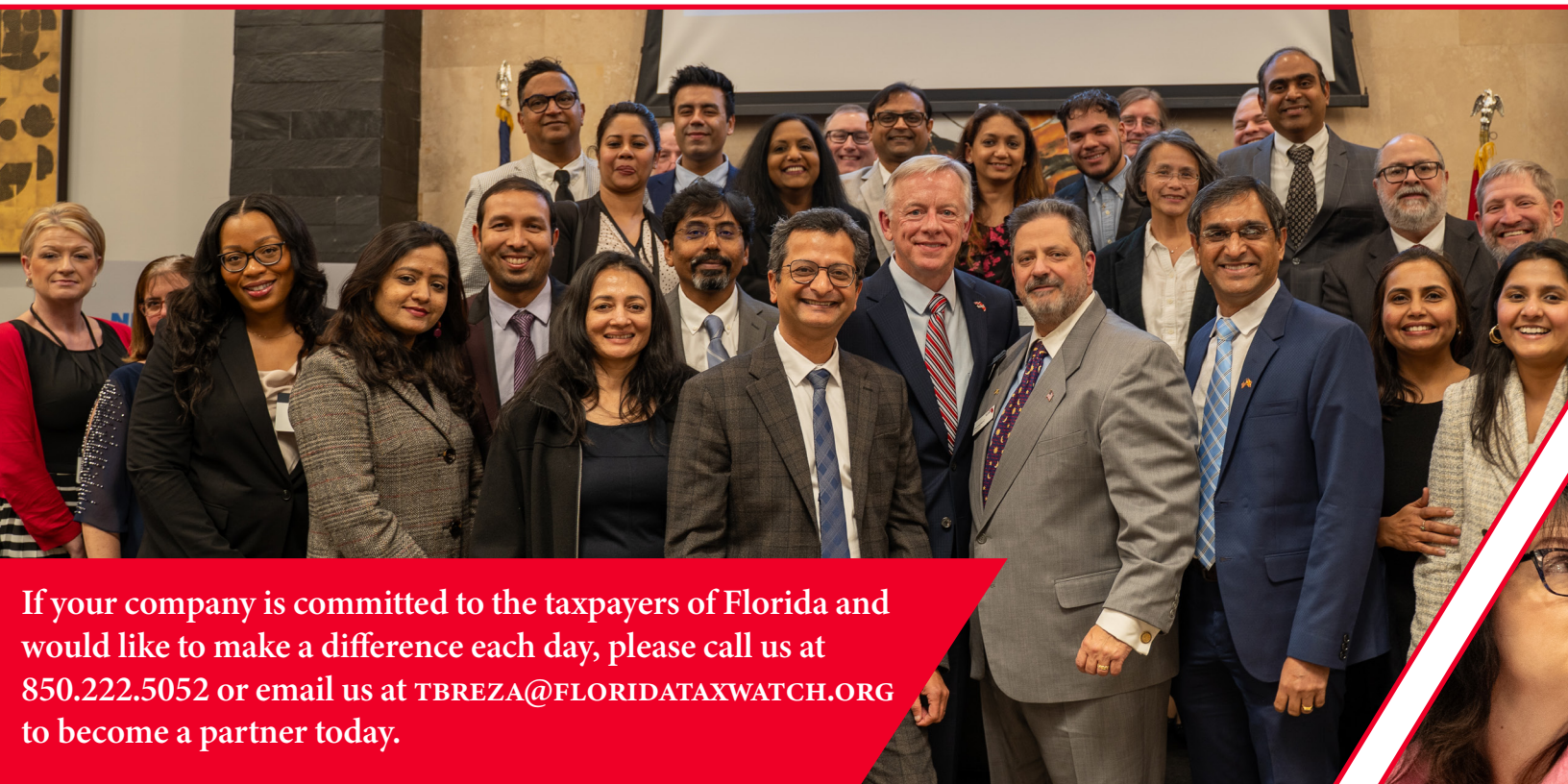
AT&T

W. Bruce O'Donoghue

Control Specialists Company

William Carlson, Jr.

Tucker/Hall, Inc.



If your company is committed to the taxpayers of Florida and would like to make a difference each day, please call us at 850.222.5052 or email us at TBREZA@FLORIDATAXWATCH.ORG to become a partner today.



DOMINIC &
DEBBIE CALABRO

STEVE & LINDA
EVANS

DAVID L. BREWER
Admiral



2023 ANNUAL MEETING

The Florida TaxWatch Annual Meeting is our premier event, uniting business leaders, policymakers, and experts to tackle key challenges shaping Florida’s future. Through engaging panels, exclusive insights, and hands-on workshops, attendees gain valuable strategies and build connections with influential decision-makers.

This event drives impactful change by promoting transparency, accountability, and smart policy solutions, embodying the core values of TaxWatch. Join us for this flagship gathering to connect, collaborate, and help shape a stronger, more prosperous Florida.

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JANET COLTS
University of Florida



BELINDA KEISER
Keiser University



DOMINIC CALABRO & JEFF KOTTKAMP
Florida TaxWatch



2024 GOVERNMENT PRODUCTIVITY AWARDS

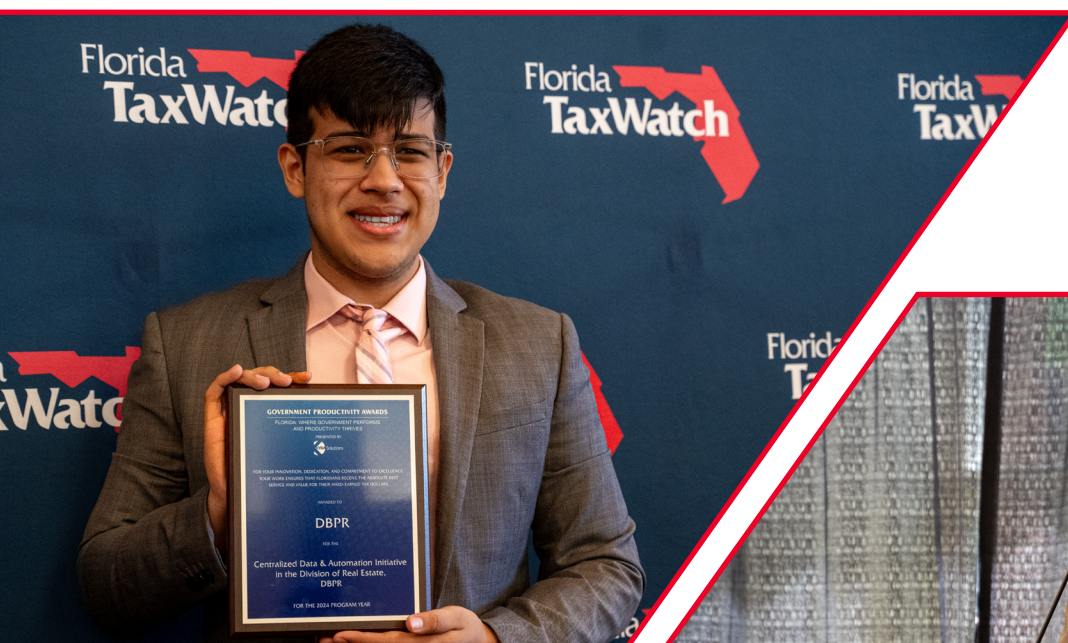
PRESENTED BY KYRA SOLUTIONS

FOR OVER 30 YEARS, the Florida TaxWatch Government Productivity Awards have honored innovative state employees who improve services and boost efficiency. The program has inspired staff to enhance public services, saving or maximizing nearly \$10 billion through over 16,000 nominations.

The 2024 ceremony, held on September 24th in Tallahassee, celebrated employees whose efforts improved operations and generated significant

taxpayer savings. Winners from various agencies showcased creativity, efficiency, and leadership in public service, driving practical solutions that benefit all Floridians.

This year's program was made possible by Kyra Solutions, Inc., the Florida Council of 100, and the vision of J.E. and A.D. Davis, co-founders of Winn-Dixie Stores Inc., along with the dedication of our judges and sponsors who ensure outstanding public service is recognized.



JOSE JIMENEZ
Department of Business &
Professional Regulation

BRANDON TELG
University of Florida



2024 JUDGES

Kumar Allady, *CEO & Founder,*

Sabin Bass, *President & CEO,*

Jose Boscan, *Government Affairs Manager,*

Lisa Carlton, *Senator Lisa Carlton,*

David Casey, *Senior VP, Gov't Relations & Business Development,*

Denise Grimsley, *Chief Executive Officer,*

Tom Hoban, *President & Chief Investment Officer,*

David Hulse, *Market President,*

Peter Moore, *President,*

Casey Perkins, *Chief of Policy Research,*

Jim Repp, *President & Chief Operating Officer,*

Mario Trueba, *President South Florida & New York,*

Bill Wertman, *CEO & Administrator,*

Kelli Wynn, *President,*

Smart Infrastructure Group

Capital Health Plan

WM

Senator Lisa Carlton

Maximus

The Development Group

Kitson & Partners

Bank of America

Chen Moore & Associates

Safety New Hospital Alliance of Florida

AvMed Health Plans

First Horizon Bank

Big Bend Hospice

T3

2024 SPONSORS

PRESENTING
SPONSOR:



STATE OF THE TAXPAYER 2024

FOR OVER 40 YEARS, Florida TaxWatch has championed the interests of taxpayers, ensuring their voices are heard. Our annual State of the Taxpayer Dinner offers a platform for elected officials to address the issues that matter most to Florida’s residents.

While events like the State of the State address highlight government achievements, our dinner focuses specifically on taxpayer priorities.

It brings together top policymakers to discuss upcoming challenges and opportunities that will directly impact taxpayers, setting the tone for the legislative session.

This event exemplifies our commitment to transparency, accountability, and keeping taxpayers at the forefront of state governance, ensuring Florida’s leaders remain focused on serving the people.

2024 SPONSORS

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RECEPTION
BY:



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EVANS



PAT NEAL
Neal Communities
LT. GOV. JEFF KOTTKAMP
Florida TaxWatch

MIKE DOOLEY & BILL KENT
Team Horner Group



DOMINIC CALABRO
Florida TaxWatch

PAUL RENNER
Speaker of the House

JEFF KOTTKAMP
Florida TaxWatch



PRINCIPAL LEADERSHIP AWARDS

In 2013, Florida TaxWatch established its prestigious Principal Leadership Awards (PLA) Program to recognize and reward Florida's highest-performing principals whose schools draw from predominantly at-risk populations, yet whose students consistently outperform those in schools with comparable populations. Each year, Florida TaxWatch recognizes the top five elementary, top five middle, and top five high school principals, determined by a unique, data-driven methodology.

This program, the first of its kind in the U.S., uses the Florida Department of Education's Florida Value-Added Model (FL-VAM) common school component

estimates, which describe the amount of learning that is typical for students in each school that differs from the statewide conditional expectation and indicates the total contribution of the school to greater than or less than predicted student achievement. Florida TaxWatch calculates student learning gains for math and reading by grade and by school year.

Through this program's Academic A+ Challenge Match Scholarship Program (through a partnership with the Florida Prepaid College Foundation) a deserving student at each winner's school will receive a two-year prepaid scholarship to attend the Florida college of their choice.

ELEMENTARY

SCHOOL WINNERS

HERB BENNETT	Charlotte Harbor School (Charlotte County)
JAMES BRAY	Steinhatchee School (Taylor County)
BETH MYERS	Riviera Elementary School (Brevard County)
GAIL PASTERCZYK	Elbridge Gale Elementary School (Palm Beach County)
ANGELA WHIDDON	W.E. Cherry Elementary School (Clay County)

LINDA BARTBERGER	Round Lake Charter School (Lake County)
SAILI HERNANDEZ	Somerset Academy Bay Middle School (Miami-Dade County)
NANCY HOLLEY	Roulhac Middle School (Washington County)
ROSEMARIE MAIORINI	Challenger K-8 School of Science and Math (Hernando County)
ANNESSIA POWELL	GRASP Academy (Duval County)

NICOLE HOWE	Team Success: A School of Excellence (Manatee County)
TERRY HUDDLESTON	Branford High School (Suwannee County)
LAUREN MYERS	Okeechobee High School (Okeechobee County)
DIANE SHOWALTER	Franklin Academy, Pembroke Pines [K-12] Campus (Broward County)
ERIC WILLIS	Liberty County High School (Liberty County)

MIDDLE

SCHOOL WINNERS

HIGH

SCHOOL WINNERS



“This [Florida TaxWatch] scholarship changed my life, and the moment I received it, it also changed the trajectory of my future.”

Florida TaxWatch

- Raymaiah Scott,
2019 PLA Scholarship Awardee

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GOVERNOR BOB & MARY JANE MARTINEZ CITIZENSHIP INSTITUTE

AT

Florida TaxWatch

2024 GRADUATES

Under the leadership of Governor Bob Martinez, participants in the Governor Bob and Mary Jane Martinez Citizenship Institute at Florida TaxWatch (Citizenship Institute) learn firsthand from Florida's most influential policy leaders and business executives about how state and local government policies impact their business and community, and how to make sure their voice is heard and respected.

The Citizenship Institute is an applied learning program that prepares participants to better understand how government actions affect their businesses. Participants receive 3-4 days of intensive instruction from current or former agency heads, legislators, distinguished university professors, and other state and local officials, as well as Florida's 40th Governor Bob Martinez.

By limiting the class size to 15-20 of Florida's up-and-coming business and community leaders, the Citizenship Institute is far more instructive and hands-on than traditional "leadership" programs. By providing participants the unique opportunity to discuss relevant policy issues with government and political leaders that have extensive real-

Ashley Flynn	Florida State University
Bindi Patel	Kyra Solutions
Hunter Clary	American Resort Development Association
John Jarrard	American Hotel & Lodging Association
Jose Nieves	Kyra Solutions
Jui Shah	Florida TaxWatch
Karen Frost	Capital Health Plan
Laurel Gibson	Kyra Solutions
Maddie Box	TECO Energy
Meredith Pelton	Florida TaxWatch
Mike Buerki	Verizon Wireless
Sonali Das	Kyra Solutions
Spencer Pylant	TECO Peoples Gas
Terry Gibson	Deploy/USA

world experience, participants gain a better understanding of how to engage government officials and have their voices heard; how their tax dollars are appropriated and used by government; and how to navigate through the myriad licensing and permitting requirements and government regulations that can strangle businesses.



BOB MARTINEZ
Former Governor of Florida



MIKE BUERKI
Verizon Wireless

LAUREL GIBSON
Kyra Solutions



JOHN JARRARD
American Hotel &
Lodging Association

JOHN E. DAILEY
Mayor of Tallahassee





MIKE BUERKI, VERIZON WIRELESS | JOHN JARRARD, AMERICAN HOTEL AND LODGING ASSOCIATION | TERESA JARRARD, AMERICAN HOTEL AND LODGING ASSOCIATION | MEREDITH PELTON, FLORIDA TAXWATCH | HUNTER CLARY, AMERICAN RESORT DEVELOPMENT ASSOCIATION | KAREN FROST, CAPITAL HEALTH PLAN | JUI SHAH, FLORIDA TAXWATCH | JOSE NIEVES, KYRA SOLUTIONS |



LAUREL GIBSON, DEPLOY/US | MADDIE BOX, TECO ENERGY | ASHLEY FLYNN, FLORIDA STATE UNIVERSITY |
SONALI DAS, KYRA SOLUTIONS | BOB NAVE, FLORIDA TAXWATCH | BINDI PATEL, KYRA SOLUTIONS |
MADDIE BOX, KYRA SOLUTIONS

INSTITUTE FOR QUALITY HEALTH AND AGING

The Florida TaxWatch Institute on Health and Aging envisions a future where all Floridians, regardless of age or health status, have access to high-quality healthcare, vibrant communities, and the support they need to thrive. Through rigorous research, innovative solutions, and collaborative partnerships, the Institute strives to shape policies and practices that enhance the well-being and longevity of Florida's residents.

The Institute for Quality Health and Aging (“QHA”) has continued to make meaningful progress in its mission to address critical issues related to healthcare and aging in Florida. Notable achievements include:

- **Research Progress:** The Institute released the second economic commentary in our *Social Determinants of Health* series, focusing on *Education Access and Quality*. The next commentaries, addressing *Social and Community Context* and *Neighborhood and Built Environment*, are currently in development.
- **Stakeholder Engagement:** We successfully convened expert council members from across the research priorities and exploring opportunities for increased impact. Special thanks to **Dr. Robert Keiser** for sharing insights on the current challenges in health professions education.
- **Upcoming Projects:** Planning is underway for the next phase of our research, which will culminate in a comprehensive capstone report on the Social Determinants of Health in late 2024, offering actionable recommendations for policymakers.

MEREDITH PELTON
Florida TaxWatch





DR. EDUARDO ALFONSO, BASCOM PALMER EYE INSTITUTE/UNIVERSITY OF MIAMI HEALTH | ROBERT KEISER, KEISER UNIVERSITY | DAVID MICA JR., ESQ., FLORIDA HOSPITAL ASSOCIATION | SENATOR JASON BRODEUR

INSTITUTE FOR QUALITY HEALTH & AGING MEMBERS

DR. LAWRENCE ANTONUCCI, M.D. (CO-CHAIR)	President & CEO, Lee Health
SHANE STRUM (CO-CHAIR)	President & CEO, Broward Health

DR. EDUARDO ALFONSO, M.D.	Director, Bascom Palmer Eye Institute
----------------------------------	---------------------------------------

SAMIRA BECKWITH	Executive Vice President, Chapters Health System/Hope HealthCare
------------------------	--

STATE SEN. JASON BRODEUR, M.P.H., M.B.A.	Florida Senate
---	----------------

CHRIS CLARK	CEO, Florida Medical Association
--------------------	----------------------------------

JOHN HOGAN	President & CEO (ret.), Capital Health Plan
-------------------	---

JEFF JOHNSON	State Director, AARP Florida
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ROBERT KEISER, PH.D., M.B.A.	Vice Chancellor of the Graduate School, Keiser University
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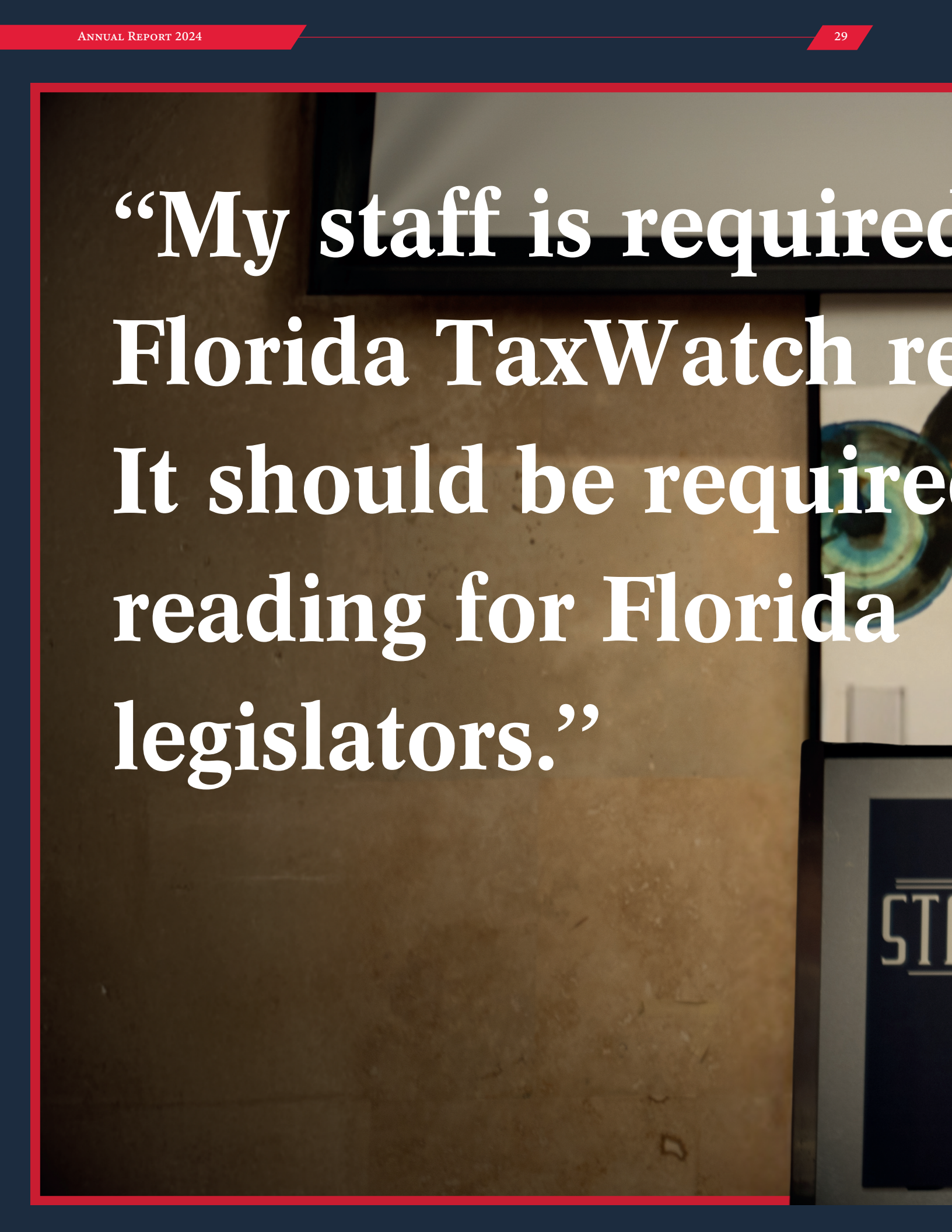
MARY MAYHEW	President & CEO, Florida Hospital Association
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CARLOS MIGOYA	CEO, Jackson Health System
----------------------	----------------------------

DR. HARRY MOON, M.D.	Executive VP, CEO, & President-elect, Nova Southeastern University
-----------------------------	--

BENNETT NAPIER, CAE.	Executive Director, Florida Life Care Residents Association
-----------------------------	---

EMMETT REED, CAE.	CEO, Florida Health Care Association
--------------------------	--------------------------------------



**“My staff is required
Florida TaxWatch re
It should be require
reading for Florida
legislators.”**

d to read
eports.
d



- Jason Pizzo,
Florida State Senator

#TaxWatchSOTD

2024 SELECT RESEARCH



ADDRESSING FLORIDA'S ESCALATING PHYSICIAN SHORTAGE: STRATEGIES AND SOLUTIONS

Wednesday, January 10, 2024

Florida faces a severe physician shortage due to its rapidly growing and aging population, currently meeting only 62-76% of medical demand in key specialties. An additional 22,000 physicians will be needed by 2030, especially in rural areas. Proposed solutions include expanding medical education opportunities to retain more doctors, enhancing telehealth services despite technological barriers, broadening the scope of practice for Advanced Practice Registered Nurses, and simplifying licensing for out-of-state physicians. High malpractice insurance costs and a large uninsured population are challenges. Recommendations focus on increasing physician retention, boosting training slots, promoting telehealth, expanding APRNs' roles, and reducing insurance premiums to ensure efficient healthcare delivery in Florida.



IT'S TIME TO REFORM FLORIDA'S INFORMATION TECHNOLOGY PROCUREMENT AND OVERSIGHT

Thursday, January 11, 2024

"It's Time to Reform Florida's Information Technology Procurement and Oversight" highlights ongoing problems in Florida's management of large-scale IT projects, such as inadequate planning and poor oversight, leading to wasted taxpayer funds. Despite creating the Florida Digital Service (FL[DS]) in 2020, these issues persist.

The report recommends forming a joint legislative committee dedicated to IT oversight, adopting a new governance model, and standardizing agency processes to reduce software customization. It also advocates for procurement reforms to improve transparency and vendor reliability and suggests strategies to attract skilled IT professionals, like flexible work environments and recruitment bonuses.

Without these reforms, the report warns that Florida will continue to experience IT project failures, jeopardizing taxpayer investments and state efficiency. It urges legislative action in 2024 to implement these changes.



THE IMPACT OF UNLICENSED VACATION RENTALS ON FLORIDA'S ECONOMY

Tuesday, January 16, 2024

"Unlicensed Vacation Rentals: An Analysis of Florida's Tourism-Driven Economy" examines the significant impact of unlicensed vacation rentals on Florida's economy and tourism sector. The report reveals that a substantial portion of vacation rentals in 2022 operated without proper licensing, leading to tax evasion and unfair competition for licensed lodging establishments.

Unlicensed rentals avoid taxes and regulatory compliance, affecting state revenue and disadvantaging licensed businesses. The report recommends stricter enforcement of licensing regulations, improved transparency, and more efficient tax collection to address these issues.

It calls on policymakers to reevaluate regulatory practices to ensure fairness and protect the integrity of Florida's vital tourism industry.



2024 BUDGET TURKEY WATCH REPORT

Wednesday, May 15, 2024

An annual analysis since 1983 that scrutinizes the Florida FY2024-25 budget for appropriations that bypass established legislative procedures, known as “Budget Turkeys.” The report identifies 450 such appropriations totaling \$854.6 million. Additionally, it notes projects worth \$912.2 million that, while not classified as Budget Turkeys, warrant close examination by the Governor. For the third consecutive year, the budget includes over 1,600 local member projects amounting to approximately \$2.8 billion, highlighting the need for a more thorough review and fair selection process. The report recommends reforming and limiting member projects through a competitive review system and urges the Legislature to adhere to established procedures to ensure transparency and accountability. Emphasizing the judicious use of taxpayer money, it advocates for a budget process that prioritizes statewide needs and core government functions.



BRIEFING: FLORIDA'S PROPERTY INSURANCE MARKET

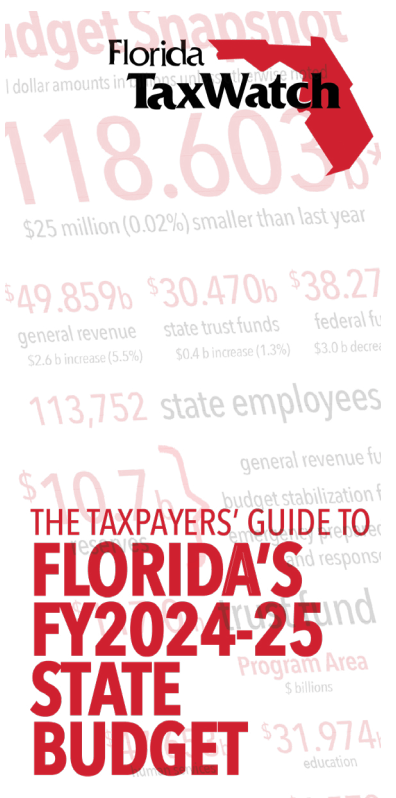
Thursday, July 11, 2024

The report analyzes the challenges and reforms in Florida's property insurance market ahead of the 2024 hurricane season. Insurance premiums have surged by 42.5% since 2019 due to excessive litigation and significant hurricane damages, causing many insurers to leave the state or become insolvent. This has reduced competition and increased reinsurance rates, placing a financial burden on homeowners and businesses

Citizens Property Insurance, the state-sponsored insurer of last resort, now serves over one million Floridians, indicating the private market's failure to meet residents' needs and posing potential financial risks to taxpayers. The report discusses legislative reforms aimed at stabilizing the market and reducing fraud, including changes to assignment of

benefits, litigation thresholds, and new reinsurance programs.

Looking forward, it emphasizes the necessity of further legislative action and initiatives like home hardening programs to mitigate risks and lower insurance costs. The briefing serves as a crucial resource for policymakers, industry stakeholders, and Floridians, outlining steps toward a more stable and fair insurance market.



THE TAXPAYER'S GUIDE TO FLORIDA'S FY2024-25 STATE BUDGET

Thursday, July 25, 2024

Florida TaxWatch's Budget Guide highlights that the \$118.6 billion General Appropriations Act (GAA) is not the only spending enacted by the Legislature this session. Over \$2.0 billion in additional appropriations were made through general bills, surpassing last year's \$1.4 billion, with most funds coming from General Revenue and more than \$800 million being recurring spending. When including this additional spending and \$51.5 million in “back-of-the-bill” appropriations, the total budget grows beyond the initial GAA figure.

The state budget has grown by 28.6% over the past three years, the largest increase since FY2004-05 through FY2006-07, not counting an extra \$26 billion in federal pandemic-relief funds. While the Governor and Legislature have responsibly invested in areas like health care, infrastructure, and affordable housing—also enacting tax cuts and increasing reserves—there is concern over the proliferation of local member projects. The new budget contains a record of over 1,600 such projects worth approximately \$2.8 billion, which often have limited statewide impact.

Despite strong fiscal health, the budget surplus is dwindling, expected to be \$5.7 billion in unobligated General Revenue, down from \$21.3 billion previously. With economists predicting slower growth ahead, the report emphasizes the need for continued fiscal responsibility with taxpayer money. The guide provides detailed facts, figures, and historical context to help Floridians understand where and how their tax dollars are being spent.

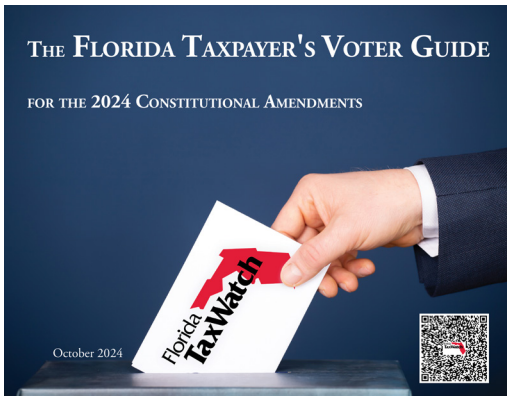


FLORIDA'S WATER SUPPLY: COULD FLORIDA EXPERIENCE A SIGNIFICANT WATER SUPPLY SHORTAGE BY 2025?

Thursday, September 5, 2024

This commentary paints a concerning picture of Florida's water future. Despite being known for its abundant water resources, Florida could face a significant water supply shortage as early as 2025, according to projections from the Florida Office of Economic and Demographic Research (EDR). The situation is expected to worsen through 2040, with the state's rapid economic and population growth exacerbating the challenge; Florida is projected to have 26.4 million residents by 2040.

An estimated \$1.7 billion investment in critical water projects is needed by 2040 to avoid a significant shortage. However, the current funding processes for these water projects are disjointed and inconsistent, highlighting the need for a comprehensive statewide strategy. As Florida continues to grow, understanding and addressing these water supply challenges is crucial for the state's future. Reading the full commentary provides valuable insights into this pressing issue.



THE FLORIDA TAXPAYER'S VOTER GUIDE FOR THE 2024 CONSTITUTIONAL AMENDMENTS

Thursday, October 17, 2024

The Florida Taxpayer's Voter Guide for the 2024 Constitutional Amendments provides detailed insights into six amendments that will appear on the November 5, 2024, ballot. Each amendment is summarized with an analysis of its fiscal impact and a recommendation from Florida TaxWatch.

Amendment 1 proposes making school board elections partisan, beginning with the 2026 election cycle. Florida TaxWatch recommends voting **Yes** on this amendment.

Amendment 2 aims to protect fishing and hunting as public rights and preferred wildlife management methods, and it also receives a **Yes** recommendation.

Amendment 3 would legalize recreational marijuana for adults 21 and older. Although proponents highlight potential economic benefits, opponents express concerns about public health and societal impacts. Florida TaxWatch recommends voting **No** on this amendment.

Amendment 4 seeks to establish a constitutional right to abortion before fetal viability, giving healthcare providers the authority to determine medical necessity. Florida TaxWatch recommends voting **No** on this amendment as well.

Amendment 5 would adjust the homestead property tax exemption value annually to keep pace with inflation, offering relief to homeowners. This amendment receives a **Yes** recommendation.

Lastly, **Amendment 6** proposes repealing public financing for statewide political campaigns, shifting away from taxpayer-funded contributions. Florida TaxWatch recommends voting **No** on this amendment.

The guide encourages voters to carefully consider whether each amendment aligns with core constitutional principles and serves the interests of the state. It stresses the importance of informed voting and provides this resource to help citizens weigh the potential benefits and drawbacks of each proposal.

TaxWatch has helped taxpayers to **BECOME BETTER INFORMED** about unnecessary government spending—and to make themselves, and government **BETTER ABLE TO DO SOMETHING ABOUT IT.**

— PRESIDENT RONALD REAGAN

"...A well-respected **PILLAR** of state government known as the '**EYES AND EARS**' of taxpayers across the state."

— FLORIDA POLITICS

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

— GOVERNOR BOB MARTINEZ

HEED TAXWATCH

— MIAMI HERALD EDITORIAL HEADLINE

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

— TAMPA TRIBUNE

This is the first time in the history of the state of Florida that **ALL THREE MAJOR CREDIT RATING AGENCIES** have given us a "**AAA**" **BOND RATING**... it's because of being fiscal stewards of our resources...it's also **ATTRIBUTED TO THE GOOD FOLKS AT TAXWATCH HOLDING US ACCOUNTABLE.**

— FLORIDA CFO JIMMY PATRONIS

I cannot think of a more important time to have an organization like TaxWatch...an **INTELLIGENT WATCHDOG** that is **PAYING ATTENTION TO THE DETAILS** and **HOLDING OFFICIALS ACCOUNTABLE** to taxpayers.
 – ATTORNEY GENERAL ASHLEY MOODY

The contribution of Florida TaxWatch is **UNPARALLELED IN THE HISTORY OF FLORIDA GOVERNMENT**, and deserves the thanks of all the taxpayers of Florida.
 – US SENATOR & GOVERNOR BOB GRAHAM

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

Florida TaxWatch **NEVER FORGETS OUR TAXPAYERS**...It's so important for government to have access to **TIMELY RESEARCH TO HELP MAKE SOUND DECISIONS**...TaxWatch is helping keep taxpayers informed.
 – AGRICULTURE COMMISSIONER NIKKI FRIED

Florida TaxWatch is a testament to democracy in action...bringing a **VALUE-ADDED DIFFERENCE TO THE LIVES, HEALTH, AND PROSPERITY OF ALL FLORIDIANS** because of your constructive ideas and vision.

Thank you for your **UNRELENTING EFFORTS** to safeguard the long and short-term interests of the citizens of Florida.
 – GOVERNOR JEB BUSH

Florida TaxWatch is **HELPING TO ENSURE THAT FLORIDA TAXPAYERS ARE WELL SERVED.**
 – PRESIDENT GEORGE H. W. BUSH

FLORIDA TAXWATCH STAFF

EXECUTIVE



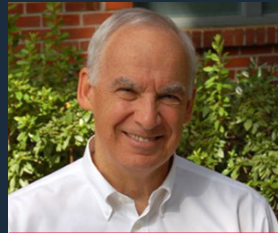
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We Believe

You cannot bring about prosperity by discouraging thrift

You cannot strengthen the weak by weakening the strong

You cannot help small men by tearing down big men

You cannot help the poor by destroying the rich

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

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

You cannot further the brotherhood of men by inciting class hatreds

You cannot establish security on borrowed money

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

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

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

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