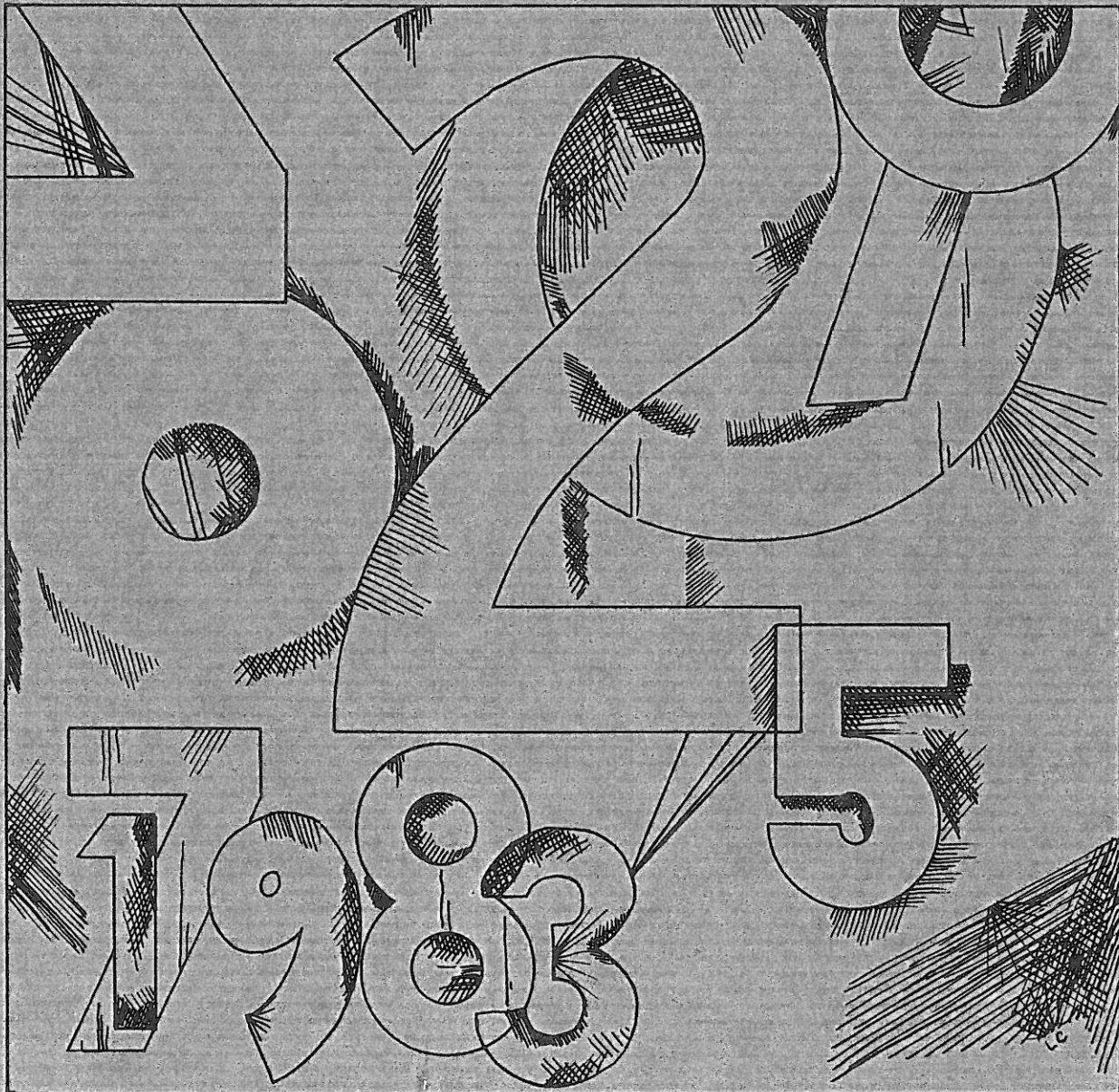


Annual Report FY 1983



Citizens Council for Budget Research

The CITIZENS COUNCIL is the only statewide association devoted entirely to Florida taxing and spending issues. Since its inception in 1979, the Citizens Council has worked diligently and effectively to safeguard the interests of the taxpayer, helping to reduce inefficiencies and prompting responsible cost effective improvements in the management and operation of citizens' tax dollars.

The CITIZENS COUNCIL is supported by all types of taxpayers—homeowners, small businesses, large corporations, professional firms, members of the news media, associations and individuals—representing a wide spectrum of Florida's citizens. The Council is a non-partisan, non-profit research and public information organization supported entirely by voluntary tax deductible membership contributions. Membership is open to any organization or individual interested in supporting sound research which promotes effective and efficient government.

The CITIZENS COUNCIL publishes several types of research products which range from detailed research findings and recommendations as to where and how productivity improvements in government can be achieved, to explaining how timely economic, financial and tax related developments may impact on Florida's citizens.

THE COUNCIL DOES NOT OPPOSE ALL TAXES . . . but is ever present to watch that taxes are fair, equitable, not excessive, that their public benefits and costs are weighed, and that government agencies are responsible and efficient in their use of public funds.



**CITIZENS COUNCIL FOR
BUDGET RESEARCH, INC.
201 S. Monroe St., Suite 400
Tallahassee, Florida 32301
Telephone (904) 222-5052**

Letter to members, 1983

Dear Member,

The Citizens Council for Budget Research is now entering its fifth year of responsible service to the taxpayers of Florida. Unlike emotionally-charged organizations throughout the country, the Citizens Council has worked diligently to establish a high degree of credibility and public acclaim for its objective research aimed at improving the efficiency of government.

Nowhere has this been better expressed than in meetings held with the editorial boards of Florida's six major newspapers during the closing months of our fiscal year 1982-83. Members of these editorial boards together with the State's highly independent Capitol Press Corps consistently expressed an unusually high degree of confidence in the quality, objectivity and integrity of the Council's products.

The Council's research is prompting substantial savings in government expenditures without sacrificing the quality of necessary public services. Citizens Council publications issued between November 1979 and January 1983 have identified where and how Florida taxpayers could save approximately \$115 million (most of which are annual savings) through efficiencies and the reduction of unnecessary duplication. About \$78 million (2/3) of these cost saving recommendations have been either enacted or are being implemented with additional recommendations worth over \$33 million that are still timely and viable. Additionally, the Council has prompted numerous other management and operational improvements that should save many times this amount.

One of the most important functions that our organization performs, however, is in containing the excessive growth of government. This is of critical importance if the citizens and businesses of Florida are to enjoy the benefits of maintaining a diversified and sustained economic base.

Your personal and financial commitment has established the Citizens Council as a responsible voice for Florida taxpayers and you have every right to be very encouraged, as we are, about the Council's continued success and challenging mission during the coming year.

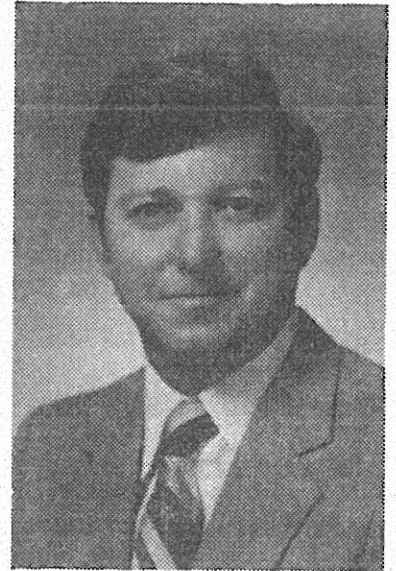
Respectfully,



Ken Plante
Chairman



Phil Lewis
President



Kenneth A. Plante



Sen. Philip D. Lewis

Citizens Council for Budget Research

Officers and Executive Committee



Kenneth A. Plante
L. D. Plante, Inc.
CHAIRMAN



Sen. Philip D. Lewis
Philip D. Lewis, Inc.
PRESIDENT



Richard Hunt, Jr.
Holland & Knight
SECRETARY



R. Earl Dixon
Peninsular Pest Control
TREASURER



T. Wayne Davis, Jr.
Winn-Dixie Stores, Inc.



Dennis N. Folken
Coopers and Lybrand



Mark C. Hollis
Publix Super Markets



Tom L. Rankin
Lykes Pasco Packing Co.

Executive Committee Members Not Pictured

CHAIRMAN EMERITUS
J. E. Davis
Winn-Dixie Stores, Inc.

ASSISTANT TREASURER
William H. Gardner
Gardner and Company

Board of Trustees

T. Grady Alday, Jr.
Farris Bryant
Voyager Group, Inc.
Charles E. Buker, Jr.
Barnett Bank
William W. Cook
William Cook Advertising
Tracy Danese
Fla. Power & Light
J. Larry Durrence
Florida Southern College
Chester H. Ferguson
Lykes Brothers
William H. G. France
International Speedway Corp.
J. P. Hall, Jr.
Bank of Green Cove Springs
Frank Harvey
Maas Brothers
David H. Hughes
Hughes Supply, Inc.
D. Burke Kibler III
Holland & Knight
Bob Lee
U.S. Sugar Corp.
Charles P. Lykes
Lykes Brothers
W. Guy McKenzie
McKenzie Tank Lines, Inc.
Sara Odom
Taxpayers League
of Polk County
Bob Patterson
Continental Resources Co.
Jon Shebel
Associated Industries
of Florida, Inc.
Bernard Sliger
Florida State University
Harry A. Smith
Panama Mach. & Supply Co.
George Taschi
Flowers Industries
Randolph R. Thomas
McDuff Appliance Store
W. Ashley Verlander
American Heritage Life Ins. Co.
Leo Wallberg, Jr.
Peoples 1st National Bank
Stanley P. Whitcomb, Jr.
Collier Enterprises
J. D. York
McArthur Dairy Mgt. Co.
Mike Zagorac
Jack Eckerd Corp.

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
TALLAHASSEE 32301

March 14, 1983

Greetings,

It is a pleasure to express my appreciation for the goals of the Citizens Council for Budget Research and the concern of its members in regard to the expenditure of tax dollars by governmental entities.

Accountability in budget decisions is critical to instilling public confidence in those who direct the use of public funds. Your participation in this organization indicates your interest in the operations of State government. I commend you for your willingness to become involved.

In the four years that I have been Governor, it has been my privilege to work with the Council. I look forward to our continued cooperation in the days ahead.

With kind regards,

Sincerely,



Governor

BG/vkj



BOB GRAHAM
GOVERNOR

PROCLAMATION

State of Florida
Executive Department
Tallahassee

WHEREAS, governments can only exist with the consent of the governed; and

WHEREAS, in modern democratic societies that consent is demonstrated daily through universal voluntary compliance with taxation measures; and

WHEREAS, taxpayers influence the course of their government, individually by the electoral process and collectively through monitoring the performance of specific agencies and programs by way of organized groups; and

WHEREAS, with active participation by taxpayers, government may avoid growing lethargic and unresponsive;

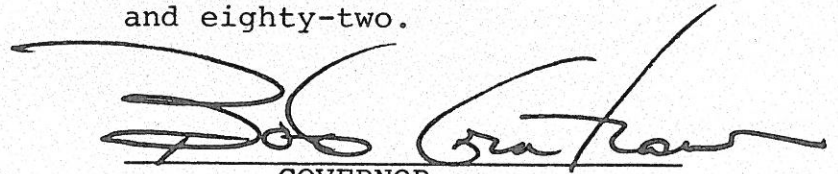
NOW, THEREFORE, I, Bob Graham, by virtue of the authority vested in me as Governor of the State of Florida do hereby proclaim November 15 - December 15, 1982 as

THANKS TO THE TAXPAYER MONTH

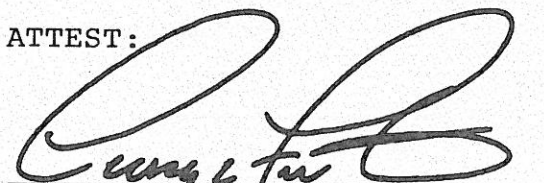
in Florida.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed at Tallahassee, the Capital, this 15th day of November in the year of our Lord nineteen hundred and eighty-two.


GOVERNOR

ATTEST:


SECRETARY OF STATE

Treasurer's report

FY 1983

The Citizens Council continued to expand memberships and progress during the fiscal year ended January 31, 1983. Despite the longest-lasting economic recession since World War II, whereby domestic corporate profits dropped 18.5% nationally in 1982 and Florida's taxes on corporate profits fell over 5% during our fiscal year, the Council's membership revenue continued to grow.

Our Financial Statements and Auditor's Report for FY 1982-83 shows that membership contributions and interest income surpassed the same in the prior year by nearly \$2,000. Moreover, the Council's revenue exceeded expenditures by \$7,035 and expenses were held to 6.7% below budget.

The financial outlook for the Citizens Council remains strong. The impending national economic recovery and the resultant upturn in the State economy should further bolster the Council's resources to better serve the interests of Florida's taxpaying citizens.

Respectfully,



R. Earl Dixon
Treasurer



R. Earl Dixon

The CITIZENS COUNCIL FOR BUDGET RESEARCH called on Gov. Bob Graham to designate Nov. 15-December 15, 1982 as "Thanks To The Taxpayer Month" in Florida.

This official proclamation produced an increased awareness by government officials and the public of the importance of active participation in government finances by Florida's taxpayers...

Ensuring performance...

Four years is an unusually short period of time during which the Citizens Council has established a high degree of credibility among responsible public officials, the news media, interested organizations and Florida's business and individual taxpayers. As our Chairman and President have said, the Council's research is beginning to have a substantial impact in promoting responsible cost savings and by containing the excessive growth of government.

Twenty-five publications were produced during FY 1982-83: six major studies/analyses, four Brief Disclosures, five Research Reports and ten newsletters. A summary of each project's findings and recommendations is provided with the initial results.

Standards of research quality as well as production standards and a quarterly publication schedule have been recently developed to ensure the high quality, timeliness and impact of the Council's research during the coming year. Additional measures have been taken to quantify the net cost savings associated with each project containing research findings and recommendations.

Two new research vehicles are being added in the coming year. The first is called "In Retrospect" which will review the results or impact of earlier Council research to ensure that government agencies make good use of responsible cost saving recommendations. The other new research vehicle called "Cost Saving Ideas" will provide a timely compendium of suggested areas where substantial efficiencies can be achieved and inefficiencies deleted.

Council publications recommending quantifiable net cost savings together with suggested efficiencies contained in "Cost Saving Ideas" should reduce the likelihood of unnecessary tax increases. As always, your suggested areas of cost savings are greatly welcome.

The credibility and impact that the Citizens Council enjoys would not be possible were it not for the continuing personal and financial commitment of you, our members, the confidence and integrity of our trustees and officers as well as the competence and dedication of our staff.

Respectfully,

Dominic M. Calabro

Dominic M. Calabro
Executive Director

EVALUATING THE PROCUREMENT OF FLORIDA'S \$65 MILLION MEDICAID CLAIMS CONTRACT

One of the State's largest single contracts, the Medicaid Fiscal Agent Contract was recently competitively bid by the Department of Health and Rehabilitative Services. The process of setting criteria for selection was monitored and evaluated by the Citizens Council for Budget Research.

The Citizens Council study commends the HRS decision to rebid the contract using competitive procurement procedures. HRS agreed to incorporate two of the Council's major recommendations: requiring more price detail in the final negotiations and providing the fiscal agent with a financial incentive to identify cost savings in the Medicaid program by sharing one or two percent of the cost savings with the fiscal agent.

COST SAVINGS: Citizens Council recommendations, together with competitive bidding, should save taxpayers up to \$32 million and improve the general management and operations of Florida's 3/4 billion dollar annual Medicaid program during the life of the 5-year contract.

"This is an excellent report and many of your observations have in fact proven accurate....Thank you again for this excellent report."

**David H. Pingree, Secretary
Health & Rehabilitative Services**

"The State of Florida saved taxpayers at least \$32 million over the next five years by using a competitive bidding procedure to award its largest single service contract early in July....The savings are even greater than state officials had expected or the Citizens Council predicted...."

"Achieving this goal of making government both more economical and more efficient didn't draw the attention that was given to misuse of the Florida Highway Patrol's fleet of airplanes, but in the long-run may be more meaningful."

**Tampa Bay Business
August 15, 1982**

Effective April 1, 1983, property which had been utilized as on-campus housing for an administrator will be vacated and used as an honor dormitory for older students; thus, saving \$102,400. This action might well not have occurred without the investigation by the Citizens Council.

IMPROPER USE OF STATE FACILITIES - FLORIDA SCHOOL FOR THE DEAF AND BLIND

Preliminary research prompted this correspondence which was sent to the House and Senate Appropriations Chairmen expressing concerns about questionable expenditures and management decisions at the Florida School for the Deaf and Blind.

As a result of this letter, the Senate Appropriations Committee staff examined the issue and Department of Education officials requested a special audit by the Auditor General. This audit was completed and substantiated many of the concerns expressed by the Citizens Council.

ANALYSIS OF THE FLORIDA PUBLIC SERVICE COMMISSION'S LEGISLATIVE APPROPRIATIONS AND TRUST FUND BALANCES

At the request of a Citizens Council member, staff prepared and presented an analysis of the Public Service Commission's cash and investment balances and regulatory fee structure. The major findings were (a) the cash balance for the last three years is less than 5% of the legislative appropriations and cost of operations which is in line with cash flow needs, and (b) the PSC's investment balance of \$13.0 million (on June 30, 1982) exceeds its appropriations of \$11.8 million for the current year.

Since Florida law states that the PSC's "fees shall, to the extent practicable, be related to the cost of regulating such type of regulated company," the research demonstrates the need for the PSC to (continue) to reduce regulatory rates to more accurately reflect its operating expenses.

UNIVERSITIES OVERESTIMATE ENROLLMENTS #1 AND #2

State universities were overfunded \$10.7 million during fiscal years 1981-82 and 1982-83 due to inflated estimates of student enrollments as each university's funding is determined by the number of full-time equivalent students it serves.

The reports determined that universities currently have little incentive (also lack clear disincentives) to estimate enrollments accurately. The Council recommended that incentives be combined with proper penalties that would foster, and not diminish, quality improvements within the State University System.

HOW DOES FLORIDA COMPARE?

This tabular report ranks Florida and the other forty-nine states in various state tax categories for fiscal year 1981. These consisted of relative comparisons of total state taxes, general and selective sales taxes, corporate income taxes and license taxes. The growth of sales and total taxes were also ranked. In addition, a table giving the tax rates on general sales, cigarettes and motor fuels was presented.

These tables demonstrated that although Florida ranked below the national average in per capita tax collections, these tax collections were growing substantially above the national average. 1981 continued a four year trend in which state tax collections increased faster in Florida than they did nationally. This growth will be even more dramatic in succeeding years due to enormous increases in Florida's sales and motor fuel taxes.

COST SAVINGS: Legislative action on institutional budget requests is pending. Potential cost savings are \$10.7 million in 1983-84.

The Board of Regents and Legislative appropriations and education committees are working in cooperation to draft legislation to ameliorate problems identified by the Council's reports.

"We want to thank the Citizens Council for Budget Research for having done an even-handed and thorough job on analyzing the enrollments for last year at the State's nine public universities. The Council could have sensationalized the problem but decided instead to lay out the facts."

*Florida Board of Regents,
October 1982*

"The United Faculty of Florida, FTP-NEA, welcomes the report of the Citizens Council for Budget Research....We welcome the recommendations of the Citizens Council which will help alleviate the short-term effect of inaccurate administrative projections of enrollment."

*United Faculty of Florida,
October 1982*

Research findings are now prompting principal legislators to reassess the inadequate 1% unencumbered reserve in the Working Capital Fund as presented in the Governor's Recommended Budget. Florida law authorizes that up to 10% of the preceding year's net General Revenue receipts be set aside in the Working Capital Fund (WCF). A fully funded WCF would set aside approximately \$480 million in FY 1983-84, instead of the Governor's recommendation of \$54 million.

"Says former Senate President Phil Lewis: 'That's no way to run a government.'

"Lewis who now is president of the Citizens Council for Budget Research, a private government watchdog, says he wants lawmakers to put aside about 5 percent of their budget - or at least \$400 million - for emergencies."

**Tallahassee Democrat
March 14, 1982**

"Audit criticisms of state agencies are sometimes like lost space probes. They are launched with a great deal of spectacular fireworks and then pass from sight and are never heard from again...."

The Citizens Council is right. Their suggestions for installing follow-up procedures would solve most of the problem at minimal cost."

**Editorial, Florida Times Union
February 7, 1982**

REVENUE ESTIMATING: THE BASIS FOR STATE SPENDING AND GAUGING THE ECONOMY

This Research Report describes the economic outlook and revenue implications that the pending economic recovery will have in Florida and the nation. The report also looks at the delicate balance of reserves which should be maintained in the Working Capital (Rainy Day) Fund to avoid the adverse effects of revenue collection shortfalls - the difference between the estimated and actual receipts - on taxpayers' services.

RECURRING AUDIT CRITICISMS: THE BUCK STOPS WHERE?

The Citizens Council pointed out a fundamental shortcoming in the audit requirements and activities of state agencies, community colleges and school boards in Florida: no central agency or official has the clear responsibility for ensuring that audit criticisms and violations of law are carefully examined and solutions or improvements made. Consequently, many audit violations occur year after year with no apparent resolution.

The Council recommended that the Legislature make efficient use of the Joint Legislative Audit Committee and its staff to provide effective enforcement of the audit review and follow-up procedures. It was also recommended that the Department of Banking and Finance pursue a more active policy of post-audit follow-up in recouping tax dollars which were spent unlawfully or inappropriately.

FAMU/FSU ENGINEERING SCHOOL: COSTLY PROGRAM DUPLICATION

The Citizens Council examined the benefits of establishing a new engineering program in Tallahassee relative to its cost. Five-year cost estimates by the Citizens Council were projected to be \$30 million.

The report concluded "...When limited financial resources could be used to enhance quality within existing programs, great deliberation should precede expending these resources on initiating new programs. The factors promoting a new program should be of such a clearly overriding nature that little question exists as to whether the new program is needed. In the case of the FAMU/FSU program, there is doubt: no clearly demonstrable need for a new program vs. other alternatives exists."

The Council's analysis also questioned an inflated cost estimate contained in the expense category of the program budget.

STATE EMPLOYEES: HOW MANY, WHERE THEY ARE AND WHAT ITS COSTS

Based on annualized data the Citizens Council estimated that the State of Florida will compensate 124,268 full and part-time state employees \$1.87 billion during fiscal year 1982-83.

This informational report identified the number of state employees residing in each of Florida's 67 counties, five regional areas, how much the total payroll for each county and region was, and what proportion of the total county work force was employed by the State.

The report found that state universities were the largest users of Other Personal Services (OPS) employees. Of 19,701, statewide OPS positions, universities employed approximately 13,198 persons or 67% of the total.

"I received the two reports on engineering (USF and FAMU/FSU) which you sent. I was most interested in the mode of presentation and think the approach is a well-balanced one."

*Joseph C. Hogan, Dean Emeritus
University of Notre Dame
September 29, 1982*

"The irony is that officials push ahead with this plan at the same time they supposedly are trying to do something about improving the quality of Florida's schools. If the Regents and the Legislature really want to improve Florida's universities, they would give more money to, say, the University of Florida for a \$20 million engineering building it needs.... instead of ending up with one or two excellent engineering schools, we'll likely end up with five mediocre ones. Just so we can have an engineering school in Tallahassee."

*Orlando Sentinel
February 17, 1982*

Although the joint engineering program was funded, the research and its public response will have an important effect on deterring government agencies from initiating duplicative programs prior to maximizing the use and coordination of existing programs.

ACTUAL NET COST SAVINGS: \$3.2 million over 5 years (\$1.2 in 1982-83)

TAMPA --"The Florida Board of Regents soon will: (a) commit the state to spending millions of dollars on computer equipment it already has or doesn't need; or (b) set the University of South Florida on a course that will make it one of the nation's leading centers of computer-related study.

The answer to that question, unfortunately, is not printed in the back of any textbook. Indeed, there are proponents of each point of view, with the Tallahassee based Citizens Council for Budget Research, a non-profit non-partisan research group, arguing the first and the administration of USF arguing the second.

....The Citizens Council sees a violation of state policy to avoid duplication of costly services and programs and a corporation promoting its own interests at the expense of the State's budget."

*Tampa Bay Business
September 19, 1982*

Following inquiries by the Council during the course of research, the original USF proposal was withdrawn to be redrafted and submitted at a later date. Upon publication of the Council's report, opposition to the plan within the Board of Regents and the Legislature caused the proposal to be abandoned as originally conceived.

THE USF COMPUTER SYSTEM PROPOSAL

In mid-1982 a proposal was offered by the University of South Florida to the Florida Board of Regents to fund the acquisition of a large new mainframe computer system dedicated for use by the Schools' engineering department. The proposal came in response to an offer by the Control Data Corporation (CDC) to donate a CYBER 730 mainframe contingent upon the university agreeing to purchase \$1 million in peripheral equipment from the company. The agreement would have committed USF to a 5-year million dollar financial obligation.

The Citizens Council examined the fiscal and policy issues involved and determined the proposal to be unnecessarily duplicative and costly.

DOT PRICES DROPPED 24% IN LAST 18 MONTHS

Florida's highway construction costs have seen substantial declines since third quarter of 1980, decreasing 24% through the first quarter of 1982. Over the last ten years, while inflation has increased 117%, the D.O.T. index has risen only 67%. The eighteen month decline should enable the state to purchase 24% more transportation work with the same 1980 dollars.

The Citizens Council reported that while there is no certainty as to how long real D.O.T. prices will decline, the current prices will provide the State with a good opportunity to catch up on restoring Florida taxpayers' investment in the State's highway system.

FLORIDA'S ECONOMIC RECOVERY AND ITS IMPACT ON RETAILING

In a speech prepared by the Citizens Council, members of Florida's Retail Federation were given a synopsis of how the State's pending economic recovery would impact Florida retailers in 1983 and 1984. The analysis described the opportune timing and sectors of economic growth facing the retail industry. A number of Florida economic developments are currently in place which will help the State outperform the nation in leading the recovery:

- Continued strong population growth
- Gains in real (inflation-adjusted) personal income
- Pent up demand for construction, particularly housing
- A diversifying economic base since the early and mid 1970's

Retailers were encouraged that consumer confidence is improving and that the State's personal income rose by a healthy 12.1% from July 81 to July 82, while inflation has slowed to about half this rate (5 to 6% annually).

"Headlines around the state used the word 'surprise' when the Department of Transportation opened bids for construction of the new Sunshine Skyway bridge and found them nearly \$10 million below estimates.

"At least one group was not surprised by the announcement. A week before the Skyway bids were opened, the Tallahassee-based Citizens Council for Budget Research reported that D.O.T. prices had dropped 24% in the last 18 months."

Tampa Bay Business
November 7, 1982

"County governments, which have beseeched legislators for more state aid this session, in fact have taken in new revenues at a clip outstripping the growth of Floridians' personal incomes, state revenues and even inflation.

"That's one of the findings of a county revenue study completed recently by the Citizens Council for Budget Research...."

The Pensacola Journal
March 17, 1983

"Thank you very much for the County Tax Study and other data developed by your organization.

"County Administrator Fred Marquis informed me of your County Tax Study report just shortly before our first public informational hearing on our FY 1982-83 budget. I believe he and the Chairman (Board of County Commissioners, Pinellas County) found the study most informative as they prepared for the budget hearings."

A. V. Ellis, Director
Office of Budget and Evaluation

The research was used by Senate President Curtis Peterson and other Senate budget conferees during the 1982 legislative session in scrutinizing substantial funding requests from counties whose revenues outstripped the combined economic growth rate.

HOW REAL IS THE COUNTY TAX CRUNCH?

The Citizens Council examined county operating revenues and found that county governments have been taking in revenues at a rate outpacing Florida's combined economic growth rate (inflation and population). Thus, Florida's 67 counties' operating taxes outpaced the ability of Floridians to pay them. From fiscal year 1979 to 1980, revenues rose 19.4% to \$3.03 billion.

The report closely examined property taxes which make up 29.7% of a county's operating revenue. Property tax levies rose in 62 of 67 counties and increased at least 33% in thirteen of those counties. Attempts to assess property at 100% market value has caused statewide property values to rise 31% in 1980, 24% in 1981, and an additional 20% (est.) in 1982. Despite the increased use of exemptions (the Homestead Exemption eliminated over one-half of the homestead parcels in twenty counties from taxation in 1982), statewide taxable value has grown 87.1% in the last four years.

STATE ATTORNEYS' OFFICES: PAY PLAN PROVIDES 18% - 39% INCREASES

The Council determined that state attorneys spent funds that were originally appropriated for some 377 extra state attorney positions on substantial (administrative) salary increases ranging from 18% to 39%. The report did not suggest that salary adjustments were not necessary, rather that salary increases or adjustments should be requested and appropriated on their own merits. State attorneys requested, the Legislature appropriated and public expected that these new funds would be used to increase personnel at state attorney offices and, by and large, they were not.

A principal recommendation of the Council was for the Legislature to discontinue "lump sum" funding of the states attorneys and require line-item funding to identifiable needs based on realistic workload measures.

COST SAVINGS: Implementation of line-item funding by the 1982 Legislature has substantially increased fiscal accountability of State Attorneys and reduced the likelihood of budget "shifting" to accomplish salary increases over the hiring of additional prosecutors. This not only increases fiscal accountability but also serves to ensure that state attorneys receive the necessary resources to properly execute their constitutional duties.

Ninety-four positions were eliminated by the 1982 Legislature, thus, saving taxpayers \$1.88 million annually.

"Legislators who oversee budget committees agree a better system (of financing prosecutors and public defenders) is one that would dole out dollars according to case-load and productivity."

Jon Mills
House of Representatives

"If there is a consensus it is that there is no rational basis for funding such a large branch of government."

Associated Press
September 1982

As a member of the Citizens Council...

You will receive:

- Continuing service of an organization that keeps your needs as a taxpayer and resident of Florida before legislators and State officials.
- Issues of the monthly Tallahassee Letter.
- Citizens Council major studies, Brief Disclosures, Research Reports and other special publications.
- Latest information on State revenue collections and detailed analyses of projections from the Revenue Estimating Conference.
- Access to hard to get information from State agencies in an economic statistic gathering service which is available to members upon request.
- Research notes designed or presented at your request for specific occasions or events.

You are invited:

- To the Citizens Council's Annual Meeting where major State and local issues are discussed and members suggest research topics.
- To visit our offices in Tallahassee and meet with staff to obtain answers to your research questions. There is an office and telephone available for your use while in Tallahassee.

Publications FY 1983

Recurring audit criticisms:
The buck stops where

State attorneys' offices:
Pay plan provides 18-39% increases

Analysis of county operating revenues:
How real is the county tax crunch?

A look at state taxes:
How does Florida compare?

Evaluating the procurement of Florida's
\$65 million Medicaid claims contract

Proposed USF computer system:
Costly duplication continues

FAMU/FSU Engineering School:
Costly program duplication

Florida employment improving:
Unemployment lower than nation's

Good news for Florida taxpayers:
DOT prices drop 24% in last 18 months

Enrollment shortfalls send five universities
a warning: Deep budget cuts forthcoming

State employees: How many, where they
are and what it costs

Revenue estimating: The basis for State
spending and gauging the economy

Florida's economic recovery and its
impact on retailing

Analysis of the Florida Public Service
Commission's legislative appropriations
and trust fund balances

What you can do about your taxes...

Budget crunches. Revenue shortfalls. Tax increases. Shifting of costly programs from the federal level to state and local governments. Population growth and increased costs for providing public services. Since many compounding factors are prompting officials of Florida's state and local governments to raise taxes for increased revenue, taxes are a direct concern to you and your business.

The next few years will be most important for Florida. Sound, prudent fiscal and budgetary policies which will foster a sustained and diversified economic base need to be developed and vigilantly pursued.

Florida is at a crossroads.

You can sit on the sidelines—a spectator watching others decide the future of how your tax dollars are spent and what your Florida becomes. Or you can join the Citizens Council for Budget Research and have an informed basis to get involved in determining the outcome.

The Citizens Council for Budget Research is dedicated to:

- prompting cost saving improvements in Florida government
- providing timely information and meaningful citizen input in the complex budgetary process
- maintaining and enhancing credibility with responsible public officials, the news media and Florida citizens through careful, objective and well documented research publications.

You can share in the Council's constructive work and in the resultant savings and improved government through your investment in a tax deductible membership. Remember, collecting and spending tax dollars is your business.

For membership and other information contact:



CITIZENS COUNCIL FOR
BUDGET RESEARCH, INC.
201 S. Monroe St., Suite 400
Tallahassee, Florida 32301
Telephone (904) 222-5052

