

Government Efficiency Should Not Be Something We Only Do Every Four Years

August 2025



Florida
TaxWatch





106 North Bronough Street, Tallahassee, FL 32301 floridatxwatch.org o: 850.222.5052 f: 850.222.7476

Piyush Patel
Chairman of the Board of Trustees

Dominic M. Calabro
President & Chief Executive Officer

DEAR FELLOW TAXPAYER,

Florida TaxWatch has been a leading voice for efficient government and responsible fiscal stewardship for more than 45 years. Through our Center for Government Efficiency and numerous cost savings task forces, we have offered hundreds of recommendations that would save Florida taxpayers billions of their hard-earned tax dollars. Government efficiency, transparency, and accountability are concepts that are hard-wired into our corporate DNA.

In February 2025, Governor DeSantis announced the creation of the Florida State Department of Governmental Efficiency (DOGE) task force, empowered to further eliminate waste within state government, save taxpayer money, and ensure accountability. Additionally, the executive order requires each state agency to establish an Agency DOGE Team to identify and eliminate unnecessary spending, programs, or contracts within the agency; and identify any pending or funded federal grant awards that are inconsistent with the policies of this state. Just last month, the Governor and newly-appointed Chief Financial Officer announced a series of financial audits targeting wasteful local government spending. Florida TaxWatch finds this to be “music to our ears.”

Florida TaxWatch fully supports the state’s renewed focus on government efficiency. Government efficiency is important enough to Florida taxpayers that, in 2006, they voted to establish a Government Efficiency Task Force in Florida’s constitution. In this independent research report, Florida TaxWatch examines some of the past government efficiency efforts, with an eye toward recommending actions that can be taken to further hard-wire government efficiency as part of the state’s corporate DNA.

Respectfully,

A handwritten signature in black ink that reads "Dominic M. Calabro".

Dominic M. Calabro
President & CEO of Florida TaxWatch

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THE GOVERNMENT EFFICIENCY TASK FORCE

In 2006, the Government Efficiency Task Force (“GETF”) was established by a constitutional amendment. Convening once every four years, the GETF meets for the purpose of developing recommendations to improve governmental operations and reduce costs. The GETF is composed of 15 members who are appointed by the Governor (5), the Speaker of the House of Representatives (5), and the President of the Senate (5). Members include leaders from both the private and public sectors.

The Task Force reviews reports from the Office of Program Policy Analysis and Government Accountability (OPPAGA), the Auditor General, agency inspectors general, legislative reports, and other agency reports to identify issues that could produce cost savings or improve government efficiency. The Task Force has one year in which to complete its work and submit its recommendations to the Chairperson and Vice Chairperson of the Legislative Budget Commission, the Governor, and the Chief Justice of the Supreme Court. Typically, an interim report is shared before the start of the legislative session.



GETF THROUGH THE YEARS

1ST TERM (2011-12)

The final report of the first GETF (2012) identified nearly 100 recommendations that, if implemented, would achieve more than \$3 billion in estimated cost savings over four years. The report organized the issues and their relevant recommendations across three areas: Human and Health Services, Education, and General Government. The explanation of the recommendations spanned more than 130 pages.

In the area of Health and Human Services, the GETF report identified 14 recommendations to reduce the cost or improve the efficiency of:

- State employee health insurance benefits;
- State procurement of mental health and substance abuse services; and
- Criminal justice.

In the area of Education, the GETF report identified 32 recommendations to reduce the cost or improve the efficiency of:

- Early learning programs;
- Inmate education and re-entry;
- Higher education; and
- University procurements.

In the area of General Government, the GETF report identified 52 recommendations to reduce the cost or improve the efficiency of:

- Business regulation;
- Expressway and bridge authority consolidation;
- The Consultants' Competitive Negotiation Act;
- Enterprise information technology;
- State procurement;
- Florida Retirement System; and
- Division of Real Estate and Management.

During the 2012 Legislative Session, the Senate and House passed a bill (HB 5501) that supported the implementation of provisional business permits for select industries, a business permit dashboard, and one-stop business portal to streamline and reduce redundancies in business regulation and licensing. As a result, the state saves \$3.44 million per week of reduced unemployment benefits. Additionally, the Senate and House passed a bill (HB 5509) that redefined and strengthened the governance of state enterprise information technology.

2ND TERM (2015-16)

The final report of the second GETF (2016) identified 29 recommendations that, if implemented, would achieve between \$2.14 billion to \$12.14 billion in estimated cost savings over four years. The report organized the issues and their relevant recommendations across four areas: Government Efficiency, Criminal and Civil Justice, General Government, and Health and Human Services. The explanation of the recommendations spanned 40 pages.

In addition to government efficiency recommendations, the GETF identified recommendations to better facilitate operations of future GETF convenings. The GETF recommended more timely appointments of Task Force members and the provision of an executive director to assist with GETF activities.

In the area of Government Efficiency, the GETF report identified one recommendation to enact legislation that requires the Governor to include suggestions to reduce governmental costs in his/her budget recommendations each and every year for implementation as an integral part of the state budget.

In the area of Criminal and Civil Justice, the GETF report identified six recommendations to reduce the cost or improve the efficiency of:

- Operations at the Department of Corrections;
- Sentencing and release policies;
- Community-based partnerships; and
- Work release programs.

In the area of General Government, the GETF report included 14 recommendations to reduce the cost or improve the efficiency of:

- Florida Accounting Information Resource (FLAIR) and Cash Management System (CMS);
- Agency for State Technology;
- Procurement;
- Operations at the Department of Management Services (DMS);
- Florida Retirement System;
- Fleet management;
- Alex P. Courtelis University Facility Enhancement Challenge Grant Program and the University Major Gifts Program;
- Audits;
- Building retrofitting; and
- State owned facilities inventory management.

In the area of Health and Human Services, the GETF report included eight recommendations to reduce the cost or improve the efficiency of:

- State Group Insurance;
- Telehealth;
- Foster Care; and
- Medicaid.

During the 2016 legislative session, legislation was passed and approved by the Governor to establish a pilot program for offenders who have mental illnesses, or concurrent mental illnesses and substance use disorders, who are at risk of being detained by law enforcement facilities. Additional legislation authorized licensed healthcare professionals to use telehealth to deliver services within their respective scopes of practice. Funding was appropriated to support the continued replacement efforts of FLAIR and CMS and the continued implementation of the Agency for State Technology.

3RD TERM (2019-20)

The final report of the third GETF (2020) is not publicly available due to pandemic-related disruptions. The draft report identified 42 recommendations. Cost saving estimates were not provided. The draft report identified:

- Five recommendations for data management;
- Five recommendations for digital citizen engagement;
- Four recommendations for digital identify management;
- Six recommendations for emerging innovative technologies;
- Four recommendations for agile methodologies in procurement and contracting;
- One recommendation for health and human services data interoperability;
- One recommendation for cloud first;
- One recommendation for enterprise architecture;
- One recommendation for cybersecurity;
- Three recommendations for digital transformation;
- Six recommendations for fleet management; and
- Six recommendations for real estate management.

Legislative outcomes were not publicly tracked.

4TH TERM (2024-25)

The final report of the fourth GETF (2025) identified only three recommendations, all dealing with agency long range program plans. Cost saving estimates were not provided. The explanations of the recommendations spanned three pages.

The recommendations for long range plans are designed to do the following:

- Improve flexibility;
- Simplify processes; and
- Shift focus to outcomes, not outputs.
- Legislative outcomes were not publicly tracked.

THE GOVERNMENT EFFICIENCY TASK FORCE (2011-2025)

Year	Recommendations	Estimated Taxpayer Savings
2011-12	98	More than \$3 billion
2015-16	29	\$2.14 billion to \$12.14 billion
2019-20	42	Not identified
2024-25	3	Not identified
RECOMMENDATIONS: 172		ESTIMATED SAVINGS: \$15.14 BILLION

LOCAL GOVERNMENT EFFICIENCY TASK FORCE

The 2020 Legislature created the Local Government Efficiency Task Force (LGETF),¹ whose mission was to review the governance structure and function of local governments and determine if changes are necessary to make such governments more efficient. With staff support provided by OPPAGA, the LGETF was directed to issue its final report by June 1, 2021. The LGETF is composed of six members who are appointed by the Governor (2), the Speaker of the House of Representatives (2), and the President of the Senate (2).

SCOPE OF WORK

The LGETF was charged with the following:

- Reviewing and discussing Ch. 2020-114, s. 108, Laws of Florida, and its implementation;
- Reviewing and consolidating available data, including information on local government operations in Florida, home rule, and preemption, and evaluate literature on local government efficiency efforts in Florida and nationwide;
- Seeking input from stakeholders from cities, counties, and special districts;
- Conducting meetings to define how or whether the task force will narrow the concept of local government efficiency and to identify key efficiency issues of concern statewide; and
- Preparing a report for the Governor, President of the Florida Senate, and Speaker of the Florida House of Representatives by June 1, 2021.

RECOMMENDATIONS

The LGETF identified several issues that represented a source of inefficiency for local governments and made the following recommendations:

- The legislature should standardize the statewide local election schedule.
- Recognizing past and current legislation related to notice for public meetings, the legislature should engage with the media industry to examine options for updating the notice process to use modern technology platforms.

¹ Ch. 2020-114, *Laws of Florida*.

- Regarding the discrepancy in the number of required public hearings on proposed ordinances between counties and municipalities, the legislature should amend Florida statutes as needed to reduce the number of municipal hearings to one to make it equivalent to the current county requirement.
- The legislature should amend Florida statutes as needed to allow local governments to hold virtual meetings in emergencies or extraordinary circumstances.
- The legislature should, as much as it is practical, take steps to consolidate duplicative required local government reports into single reports or existing reports and eliminate any reports utilizing information that has already been developed for other reports, such as that found in the Comprehensive Annual Financial Report (CAFR).
- The legislature should change reporting requirements that conflict with municipal fiscal years (e.g., CAFR and annual report).
- The legislature should amend Florida statutes as needed to require that local government reporting requirements be reviewed every ten years and that unnecessary reports be sunset. Additionally, when a new report is created, the same review process should apply.
- Local government reports submitted to the state should be centralized and made readily available for use by the public and other agencies.
- To address financial efficiency issues associated with operating local government pension plans, the legislature should assemble a related task force. This task force would be charged with examining issues related to migrating local government pension plans to the Florida Retirement System. Anticipated transition considerations, such as amortizing any unfunded liabilities of those local pension plans, should be identified.
- The legislature to consider the funding impacts created for local governments by state legislation. For any (unfunded) state mandates that affect local government budgets, the state should partner with local governments to fund programs.
- The legislature should limit the amount charged for city and county business occupancy licenses to no more than the cost of administering the license.

EXECUTIVE ORDER 25-44: ENSURING GOVERNMENT EFFICIENCY

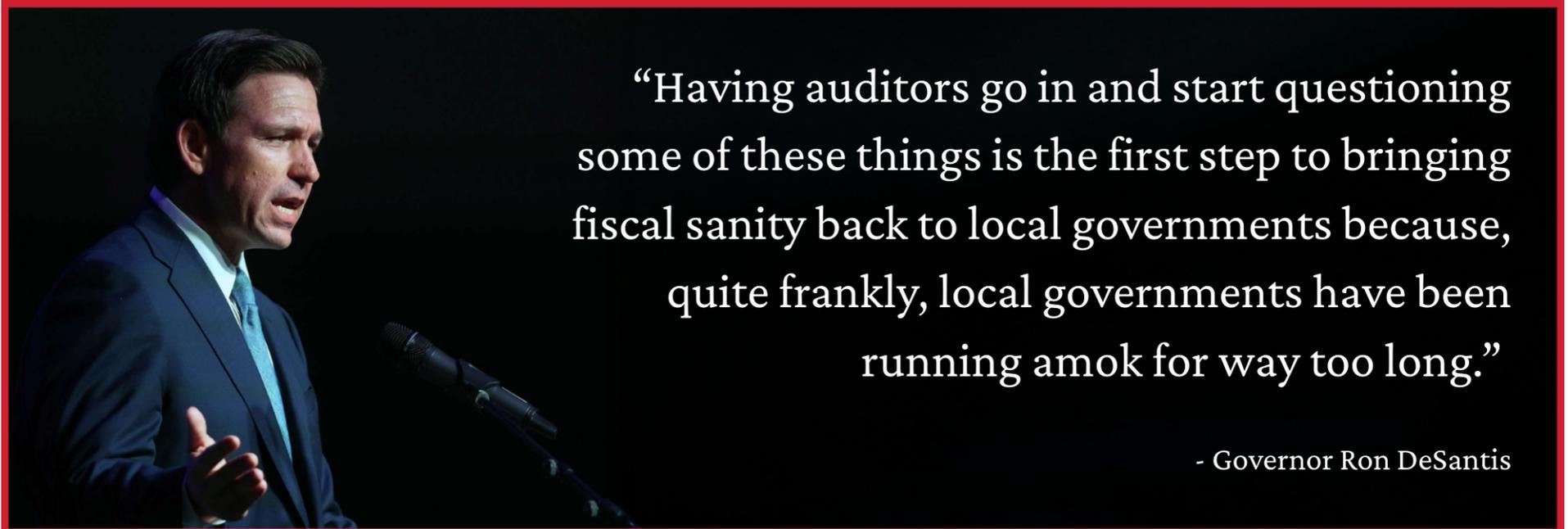
In February 2025, the Office of the Governor issued Executive Order 25-44. The order established an Executive Office of the Governor DOGE Team. The Team is responsible for:

- Ensuring compliance with the order;
- Using publicly available information to identify and report unnecessary spending within county and municipal governments;
- Coordinating with the Board of Governors of the State University System of Florida and the Board of Education to identify and eliminate unnecessary spending, programs, courses, staff, and other inefficiencies within the State University System and the Florida College System; and
- Recommending legislative reforms to promote efficiency, maximize productivity, and eliminate waste in state and local government.

Additionally, the executive order requires each state agency to establish an Agency DOGE Team to:

- Utilize advanced technology to identify and eliminate unnecessary spending, programs, or contracts within the agency;
- Identify any pending or funded federal grant awards that are inconsistent with the policies of this State;
- Recommend administrative or legislative reforms to promote efficiency, maximize productivity, and eliminate waste in state and local government.

Governor DeSantis and newly-appointed Chief Financial Officer Blaise Ingoglia recently announced a series of financial audits targeting local government spending. Beginning July 31, 2025 state auditors began on-site inspections in a handful of Florida communities to identify any wasteful spending.



“Having auditors go in and start questioning some of these things is the first step to bringing fiscal sanity back to local governments because, quite frankly, local governments have been running amok for way too long.”

- Governor Ron DeSantis

² Jason Delgado, “Florida Launches Wave of Local Government Audits,” Spectrum News, July 23, 2025, retrieved from <https://mynews13.com/fl/orlando/news/2025/07/23/florida-launches-wave-of-local-government-audits>, July 25, 2025.

CONCLUSIONS AND RECOMMENDATIONS

Florida TaxWatch fully supports the state's renewed focus on government efficiency. Given Florida TaxWatch's unique mission to advance government efficiency and active involvement with past GETFs and our many cost savings task force and Center for Government Efficiency reports, many seasoned observers have said that "Florida TaxWatch was DOGE before Florida was DOGE."

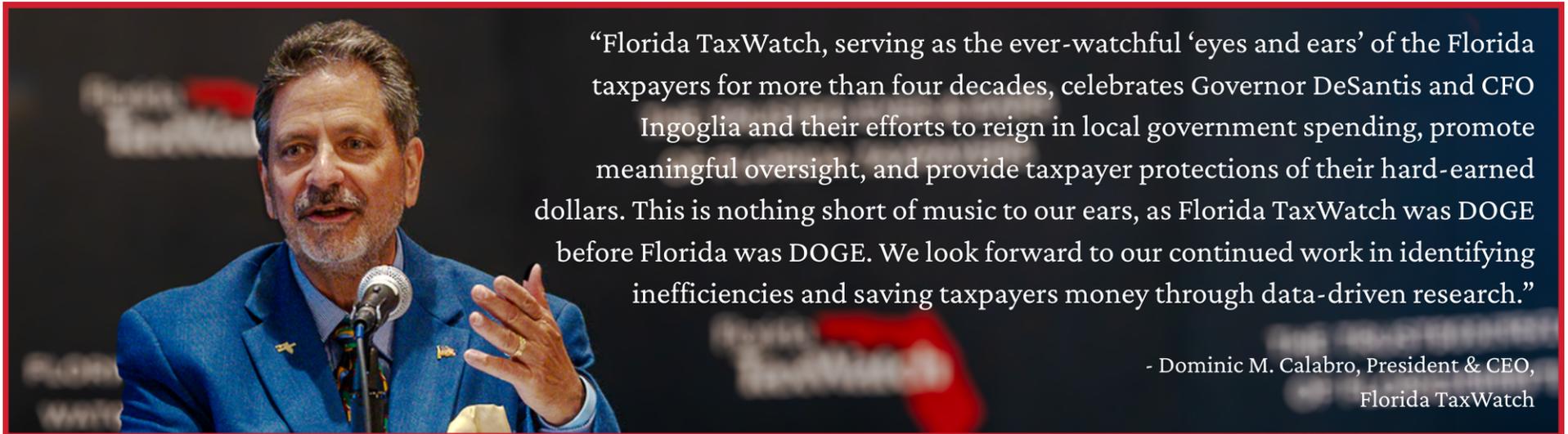
Government efficiency is important enough to Florida taxpayers that they put it in the state constitution. The Governor's recent executive order to establish DOGE teams within state agencies reminds us that government efficiency is not something we should only do every four years but something we need to practice on a daily basis. But executive orders are temporary in nature—Executive Order 25-44 expires on March 31, 2026—and there is no guarantee that the next administration will continue this governor's efforts to make state and local government more efficient.

In support of Executive Order 25-44 and the constitutionally-mandated Government Efficiency Task Force, Florida TaxWatch suggests the legislature consider a key recommendation contained in the Government Efficiency Task Force's June 2016 Final Report to establish the "Florida Government Efficiency Act" (see Appendix). This legislation would require the Governor's annual budget recommendations to include

recommendations for improving governmental operations and reducing costs. These recommendations would consider reports and recommendations issued by the Auditor General, the Office of Program Policy Analysis and Government Accountability, the Government Efficiency Task Force, agency inspectors general, state agencies, and recommendations from respected and credible institutions like Florida TaxWatch that are dedicated to government efficiency. The legislature would be required to consider the Governor's cost savings and efficiency recommendations when crafting the General Appropriations Act.

Each state agency responsible for implementing the Governor's recommendations for improving governmental operations and reducing costs would be required to submit a quarterly report of their implementation status and any demonstrated cost savings to the legislative appropriations committees and to the Chair and Vice Chair of the Legislative Budget Commission.

Florida TaxWatch firmly believes that, if government efficiency is important enough to the taxpayers to be enshrined in our state constitution, then it should be important enough to the legislature to be enshrined in Florida Statutes. For this reason, **FLORIDA TAXWATCH RECOMMENDS THAT THE 2026 LEGISLATURE AMEND CHAPTER 216, FLORIDA STATUTES, TO ENACT THE PROPOSED FLORIDA GOVERNMENT EFFICIENCY ACT (SEE APPENDIX).**



"Florida TaxWatch, serving as the ever-watchful 'eyes and ears' of the Florida taxpayers for more than four decades, celebrates Governor DeSantis and CFO Ingoglia and their efforts to reign in local government spending, promote meaningful oversight, and provide taxpayer protections of their hard-earned dollars. This is nothing short of music to our ears, as Florida TaxWatch was DOGE before Florida was DOGE. We look forward to our continued work in identifying inefficiencies and saving taxpayers money through data-driven research."

- Dominic M. Calabro, President & CEO,
Florida TaxWatch

APPENDIX

PROPOSED FLORIDA GOVERNMENT EFFICIENCY ACT

A bill to be entitled

An act relating to government efficiency; creating s.____, F.S.; creating s.____, F.S.; amending Subsection (2) of section 216.162; amending Subsection (2) of section 216.163; amending Section 216.167; and providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 216.____ is created to read:

216.____ Short Title.- The provisions of this act shall be known and may be cited as the “Florida Government Efficiency Act.”

Section 2. Section 216.____ is created to read:

216.____ Governor’s annual government efficiency recommendations.—

(1) The Governor shall include in his or her budget recommendations, and the Legislature shall consider as part of the General Appropriations Act, recommendations for improving governmental operations and reducing costs.

(2) The Governor’s recommendations for improving governmental operations and reducing costs shall consider reports and recommendations issued by the Auditor General, the Office of Program Policy Analysis and Government Accountability, the Government Efficiency Task Force, agency inspectors general, state agencies, and recommendations submitted to the Executive Office of the Governor by the general public.

(3) Each state agency responsible for implementing the Governor’s recommendations for improving governmental operations and reducing costs shall submit quarterly a report of their implementation status and any demonstrated cost savings to the legislative appropriations committees and to the Chair and Vice Chair of the Legislative Budget Commission.

Section 3. Subsection (2) of section 216.162, Florida Statutes, is amended to read:

216.162 Governor’s recommended budget to be furnished Legislature; copies to members.—

(2) There shall be included in such document the details of the Governor’s recommended balanced budget, including his or her recommended appropriations pursuant to s. 216.163, his or her recommended revenues pursuant to s. 216.165, his or her recommendations for improving governmental operations and reducing costs pursuant to s. 216____, and a financial schedule showing that his or her estimates of state revenues will be sufficient to fund the Governor’s recommendations pursuant to s. 216.167.

Section 4. Subsection (2) of section 216.163, Florida Statutes, is amended to read:

216.163 Governor’s recommended budget; form and content; declaration of collective bargaining impasses.—

(2) The Governor’s recommended budget shall also include:

(a) The Governor’s recommendations for operating each state agency, and those of the Chief Justice of the Supreme Court for operating the judicial branch, for the next fiscal year. These recommendations shall be displayed by appropriation category within each budget entity and shall also include the legislative budget request of the corresponding agency. In order to present a balanced budget as required by s. 216.162, the Governor’s recommendations for operating appropriations may include an alternative recommendation to that of the Chief Justice.

(b)1. The Governor’s recommendations and those of the Chief Justice for fixed capital outlay appropriations for the next fiscal year. These recommendations shall be displayed by budget entity and shall also include the legislative budget request of the corresponding agency. In order to present a balanced budget as required by s. 216.162, the Governor’s recommendations for fixed capital outlay appropriations may include an alternative recommendation to that of the Chief Justice.

2. For each specific fixed capital outlay project or group of projects or operating capital outlay requests recommended to be funded from a proposed state debt or obligation, he or she shall make available pursuant to s. 216.164(1)(a) the documents set forth in s. 216.0442(2).

(c) The evaluation of the fixed capital outlay request of each agency and the judicial branch and alternatives to the proposed projects as made by the Department of Management Services pursuant to s.266.044.

(d) A summary statement of the amount of appropriations requested by each state agency and as recommended by the Governor and by the judicial branch.

(e) A distinct listing of all nonrecurring appropriations recommended by the Governor or the Chief Justice.

(f) A distinct listing of his or her recommendations for improving governmental operations and reducing costs pursuant to s. 216 ____.

(g)(f) Any additional information which the Governor or Chief Justice feels is needed to justify his or her recommendations.

Section 5. Section 216.167, Florida Statutes, is amended to read:

216.167 Governor's recommendations.—The Governor's recommendations shall include a financial schedule that provides:

(1) The Governor's estimate of the recommended recurring revenues available in the Budget Stabilization Fund and the General Revenue Fund.

(2) The Governor's estimate of the recommended nonrecurring revenues available in the Budget Stabilization Fund and the General Revenue Fund.

(3) The Governor's recommended recurring and nonrecurring appropriations from the Budget Stabilization Fund and the General Revenue Fund.

(4) The Governor's estimate of any cost savings realized through the implementation of the recommendations contained in Section 216 ____.

~~(4)~~(5) The Governor's estimates of any interfund loans or temporary obligations of the Budget Stabilization Fund, the General Revenue Fund, or trust funds, which loans or obligations are needed to implement his or her recommended budget.

~~(5)~~(6)(a) For any recommendation to be funded by a proposed state debt or obligation as defined in s. 216.0442, the documents set forth in s. 216.0442(2) and a 5-year estimate of the program operational costs associated with any proposed fixed capital outlay project to be funded by the proposed state debt or obligation.

(b) The Governor's estimates of the debt service and reserve requirements for any recommended new bond issues or reissues and his or her recommended debt service appropriations for all outstanding fixed capital outlay bond issues.

Section 6. This act shall become effective upon becoming law.

ABOUT FLORIDA TAXWATCH

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

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

FLORIDA TAXWATCH RESEARCH LEADERSHIP

Dominic M. Calabro	President & CEO
The Hon. Jeff Kottkamp	Executive Vice President & General Counsel
Bob Nave	Senior Vice President of Research
Kurt Wenner	Senior Vice President of Research

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RESEARCH PROJECT TEAM

Bob Nave	<i>Senior Vice President of Research</i> Lead Author
Meg Cannan	<i>Senior Research Analyst</i> Contributing Author
George Kantelis	<i>Director of Communications</i> Layout & Design

All Florida TaxWatch research is done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please contact us if you believe that this paper contains any factual inaccuracies.

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106 N. Bronough St
Tallahassee, FL 32301

o: 850.222.5052

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Have a Research Inquiry?

Contact Jeff Kottkamp at jkottkamp@floridataxwatch.org