

Budget Snapshot

# THE TAXPAYERS' GUIDE TO FLORIDA'S FY2021-22 STATE BUDGET

JUNE 2021

Florida  TaxWatch

## About TaxWatch

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the residents 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 residents and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. 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.

## About the Florida Budget

Florida's Constitution requires a balanced budget, meaning that there must be sufficient estimated revenues to cover appropriations. State law further requires the Governor to ensure that no deficit occurs in any state fund. If a deficit is occurring, the state must access reserves, reduce spending or increase revenues to bring the budget into balance.

In short, Florida cannot spend money it does not have.

# Dear Fellow Taxpayer

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2021-22 state budget, which went into effect July 1, 2021.

The FY2021-22 Florida budget process was like no other. It began with lawmakers wondering where the money was going to come from to fund basic services and ended with them wondering how to spend all the money. Last year's budget was passed just as COVID-19 was hitting Florida and the revenue impacts were immediate and severe. Projections that lawmakers would be facing a General Revenue shortfall of up to \$3 billion this session were made and exercises to identify potential budget cuts began.

Thankfully, \$5.8 billion in federal funds from the CARES Act helped the state avoid a deficit in FY2019-20 and FY202-21. Then the economy began recovering much quicker than anticipated and another massive influx of federal aid allowed the 2021 Legislature to pass the largest budget in history, leave a record amount of reserves, and even provide some tax relief. Most of the proposed cuts, including deep ones in health care, were scrapped, and big investments were made in many areas. The FY 2021-22 state budget totals \$101.7 billion. Most new state budgets are record in size, but this new budget is \$9.4 billion (10.2 percent) more than the current one, the largest percentage growth in 15 years. This increase over current spending includes \$6.9 billion in increased federal Medicaid and education funds.

Even more remarkable, the budget also appropriates an additional \$15.4 billion in federal funds in the "back of the bill" from the American Rescue Plan and other sources. Since this money was technically appropriated for FY2020-21, although at least most of it will be spent in FY2021-22, it is not counted in the budget totals. If it were counted, the new budget would be a \$25 billion increase over current spending.

Part of this additional federal funding is \$5.3 billion of the \$8.8 billion in federal stimulus aid the state is expected to receive from the Coronavirus State Fiscal Recovery Fund (CSFRF) in the American Rescue Plan. The Legislature did outline how these funds will be spent, and significant investments are being made, especially in environmental programs, transportation, and public facilities. Florida TaxWatch commends the Legislature for not immediately spending all the (CSFRF) money. The remaining dollars will go into General Revenue reserves.

In addition to many facts and figures explaining this year's budget, this guide also provides past data to put it in historical context. We hope this annual budget pocket guide gives you the information you need to better understand where and how your hard-earned tax dollars are being spent.

Sincerely,



Senator George S. LeMieux  
Chairman of the Board of Trustees  
Florida TaxWatch



Dominic M. Calabro  
President and CEO  
Florida TaxWatch

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# Budget Snapshot

# \$101.654<sub>b</sub>

in total spending - the most in Florida history

\$9.384<sub>b</sub> or 10.2% higher than FY20-21

\$36.468<sub>b</sub>    \$25.247<sub>b</sub>    \$39.939<sub>b</sub>  
general revenue    state trust funds    federal funds

## 113,745 state employees (ftes)

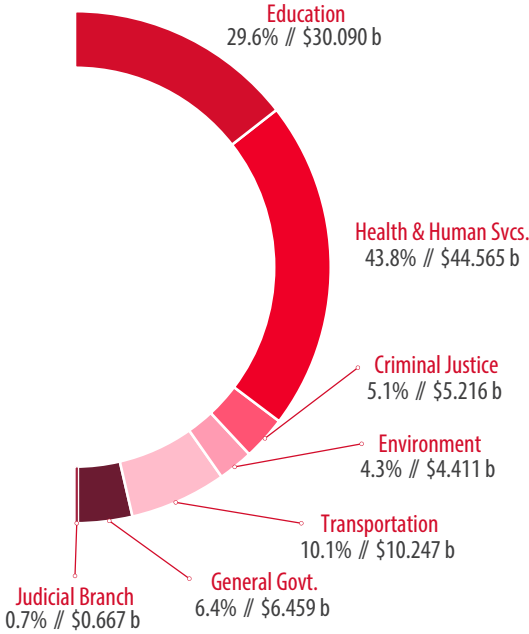
\$7.5<sub>b</sub> } reserves  
general revenue fund \$4.9<sub>b</sub>  
budget stabilization fund \$2.7<sub>b</sub>

## \$462.75<sub>m</sub> trust fund sweeps

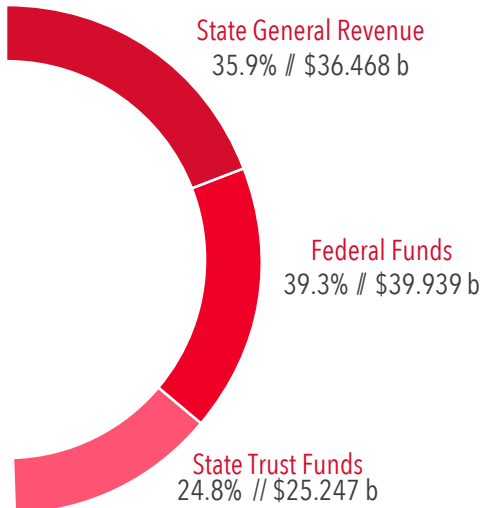
\$44.565 <sub>b</sub> human services	\$30.090 <sub>b</sub> education	\$10.247 <sub>b</sub> transportation
\$6.459 <sub>b</sub> general government	\$5.216 <sub>b</sub> criminal justice & courts	\$4.411 <sub>b</sub> environment

Figures rounded. The amounts in this *Guide* include the General Appropriations Act, including "back of the bill" appropriations for FY2021-22, plus appropriations in general bills passed by the 2021 Legislature. The numbers are also net of the vetoes by Governor DeSantis.

## Appropriations by Program Area

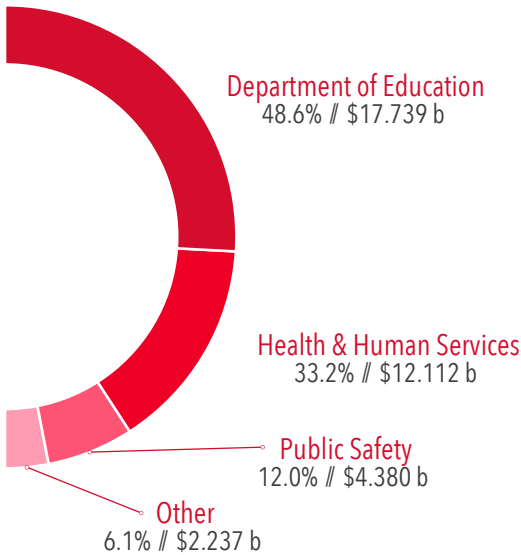


## Appropriations by Funding Source



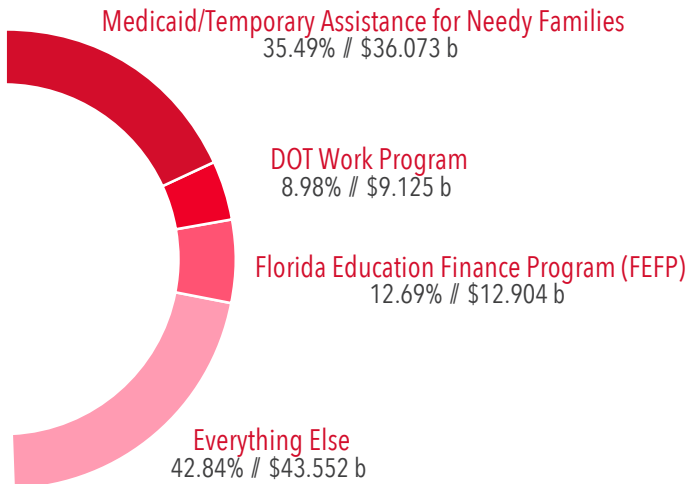
## General Revenue Spending

Three Budget Areas Make Up Nearly 94% of General Revenue Spending



## Overall State Spending

Medicaid, DOT Work Program, and FEFP Take Up More Than Half of State Budget



## Education Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Public Schools	\$17.998	\$15.657	14.95%
Universities	\$5.349	\$5.207	2.73%
Early Learning	\$1.914	\$1.371	39.61%
Colleges	\$1.362	\$1.278	6.58%
Other	\$3.467	\$3.262	6.28%
<b>Total</b>	<b>\$30.090</b>	<b>\$26.775</b>	<b>12.38%</b>

**The Florida Education Finance Program (FEFP)** will provide \$22.359 billion to school districts, a decrease of \$149.1 million (2.5 percent). A \$399.0 million (-3.1 percent) reduction in the state contribution is partly offset by a \$249.9 million increase in local Required Local Effort funding. The \$9.920 billion in local funding is not included in budget totals.

**Per-Student Funding** of \$7,795 is a decrease of \$203 per student (2.5 percent). There are 54,260 more students expected in public schools. After enrollment fell by more than 46,000 in FY2020-21 (including Florida Virtual School), enrollment is expected to exceed pre-pandemic levels slightly in 2021-22. The base student allocation (flexible funding) will increase by \$53 per student (1.2 percent).

**Student Reserve Allocation** – The FEFP numbers above do not include \$464.3 million that was put in reserve in case more students return post-pandemic than expected.

**Teacher Compensation** – The Teacher Salary Increase Allocation created last year was increased by \$50 million to \$550 million to continue to raise the minimum K-12 teacher salary to \$47,500 (top 5 nationwide). \$110 million of the allocation is for increasing salaries for veteran teachers and other eligible instructional personnel.

**Mental Health Assistance** – The mental health FEFP allocation was increased by \$20 million to \$120 million.

**Federal Funds** – Total public school funding increased, buoyed by \$2.2 billion in federal Elementary and Secondary School Emergency Relief (ESSER) funds for costs related to the pandemic and for reopening schools, remediating learning loss, purchasing technology, and locating unaccounted for students. The budget also appropriates an additional \$7.3 billion in federal education funding (not included in budget total) from the American Rescue Plan (ARP) and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) for other education costs including a \$1,000 bonus for teachers and principals.



**New Worlds Reading Initiative** – This new program received \$75 million (plus \$125 million in federal funds) to provide at-home literacy supports for elementary school students reading below grade level, including monthly home delivery of a hardcopy book at no cost.

**Workforce Education** – Provides \$35 million from the federal Governor's Emergency Education Relief Fund for school district workforce education and to implement the new Open Door Grant Program that will cover up to two-thirds of the cost of short-term high-demand programs.

**Early Learning** – Funding for Voluntary Pre-K (\$408.6 million) decreased by \$3.6 million due to fewer students (per-student funding is the same as last year). The waitlist for the School Readiness Program will be reduced by 2,000 students (\$12.0 million). Federal funding was provided for childcare (\$348.3 million), two \$1,000 bonuses for instructors (\$166.2 million), and increasing early learning coalitions provider rates (\$50.0 million). In addition, \$2.5 billion in federal funding (not counted in budget totals, see page 14) to stabilize child care programs and provide child care for essential workers.

**State Colleges** receive \$1.362 billion, an \$84 million (6.6 percent) increase, including \$24.5 million in increased operational support. Last year's \$25 million in performance funding was rolled into the colleges' base budgets, and an additional \$25 million is provided to reward colleges for students who graduate on time and transfer to bachelor's degree programs and for career education students who obtain employment.

**State Universities** received a \$142 million (2.7 percent) increase in total funding, which includes \$560 million in performance funding, \$295 million of which comes from universities' base funding, and \$25 million in incentives for programs of strategic emphasis. Reducing state funded faculty salaries in excess of \$200,000 saved \$18.5 million.

**Student Financial Aid** – After considering cuts, Bright Futures was funded at current levels (\$623.3 million); however, the \$600 book stipend was eliminated (\$37.4 million). ABLE grants, which provide tuition assistance for students at private, for-profit colleges and universities, was also eliminated (\$4.5 million).

**Public Education Capital Outlay** received \$318.5 million in state funds, plus \$401.2 million in contingent federal funds (see page 17). Projects funded with state dollars include:

- **Maintenance** - \$182.9 million. For the third year in a row, all the PECO maintenance funding goes to charter schools. No state funding for public schools, colleges, or universities.
- **Construction Projects**, including colleges (\$26.0 million), universities (\$37.8 million), public schools (\$9.35 million), and developmental research (Lab) schools (\$7.7 million.)

# Human Services Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Health Care Administration	\$35.441	\$30.738	15.30%
Persons with Disabilities	\$1.653	\$1.531	7.97%
Children & Families	\$3.753	\$3.387	10.81%
Elder Affairs	\$0.405	\$0.370	9.54%
Health	\$3.157	\$3.139	0.57%
Veterans' Affairs	\$0.155	\$0.152	1.97%
<b>Total</b>	<b>\$44.565</b>	<b>\$39.317</b>	<b>13.35%</b>

**Medicaid and TANF** received \$36.1 billion, an increase of \$5.0 billion from last year's budget due to increased Medicaid rolls resulting from the pandemic. The increased federal share of funding mitigated the impact on state funds. The federal government paid \$3.1 billion (72.1 percent) of the \$4.3 billion in additional funding provided for price level and enrollment increases.

**Post-Partum Care** – An enhancement was added to Medicaid, as the Legislature provided \$239.7 million to extend post-partum care for women from 60 days to 12 months.

**Adult Over-the Counter Drug Benefit** – This optional coverage was eliminated for those 21 and older, reducing costs by \$22.6 million.

**Hospital Funding** - The Legislature initially proposed reducing hospital funding by \$300-\$500 million. Budget negotiations resulted in those cuts being restored. Hospital reimbursement rate enhancements were changed from recurring to non-recurring.

**Low Income Pool** – This federal/state program to help reimburse providers for charity care is authorized at \$1.508 billion, but funding is contingent on \$561.0 million in contributions from local governments to pull down \$947.4 million in federal funds.

**Other Medicaid Rates** – Reimbursement rates were increased for Intermediate Care Facilities for Individuals with Intellectual Disabilities (\$18.3 million) and prescribed pediatric extended care (\$5.4 million). Florida Assertive Community Treatment team mental health services were added as a covered Medicaid service.

**Elder Affairs** received \$7.3 million to fund 730 more slots in the Community Care for the Elderly program and \$17.6 million for 800 more slots in the Program of All-Inclusive Care for the Elderly (PACE) program.

**Alzheimer's Disease** research and care received \$39.3 million for the Alzheimer's Disease Initiative, including \$6.8 million to provide respite services to 623 more elders, \$1.8 million for unit rate increases of up to 30 percent for those receiving services from an Alzheimer's services adult day care center, and \$3.5 million for statewide and local projects. Another \$12.0 million is provided for Alzheimer's research.

**iBudget Waiver** – Approximately 2,000 more persons with disabilities will be served by the Home and Community Based Services waiver program, the largest waitlist reduction ever. The additional \$95.7 million investment will help those with intellectual disabilities live, learn and work in their communities.

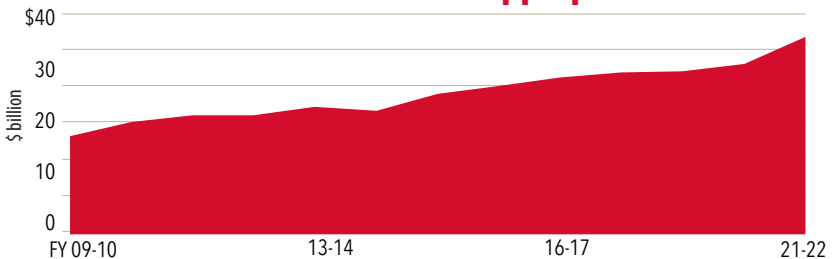
**Maintenance Adoption Subsidies** receive \$11.9 million for an additional 4,250 adoptions and \$3.2 million for special needs adoption incentives.

**Opioids** – The budget includes \$117.1 million from the federal State Opioid Response Grant for medication-assisted treatment and prevention and recovery services. From the \$40 million Florida will receive from a multi-state settlement with a company that marketed opioids, the budget provides \$11.3 million for opioid abatement efforts.

**Health Equity** - The budget includes \$9.3 million in funding to support the Office of Minority Health and Health Equity in developing strategies aimed at advancing health equity and reducing disparities among the minority population in Florida.

**Child Welfare** – The budget provides \$46.5 million funding to implement legislation (SB 80 and SB 96) to improve and expand the services provided to older foster youth, including the Keys to Independence program, increased post-adoption services, and enhanced family finding and kinship navigator programs. Multidisciplinary Teams and Case Coordination as well as specific Community-based Care lead agencies will implement programs that improve the safety and permanency of children in the local child welfare system.

## Growth in Medicaid/TANF Appropriations



## Criminal Justice Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Corrections	\$2.895	\$2.838	2.01%
Justice Admin	\$1.042	\$1.014	2.76%
Juvenile Justice	\$0.585	\$0.586	-0.17%
Law Enforce	\$0.313	\$0.290	7.93%
Legal Affairs	\$0.368	\$0.298	23.49%
Offender Review	\$0.012	\$0.012	1.29%
Total	<b>\$5.216</b>	<b>\$5.038</b>	<b>3.53%</b>

**Corrections** funding includes \$17.4 million and 220 additional positions for phase two of a four-year plan to transition correctional officers from 12-hour shifts to 8.5-hour shifts at state-operated institutions. After considering multiple prison closures, the Legislature provided authorization for DOC to develop a comprehensive plan for the consolidation of one state-operated correctional institutions and a plan for the redirection of any identified cost savings to provide correctional officer salary increases to address vacancy, attrition, and turnover concerns.

The Department also received \$4.6 million and 47 positions for increase investigative and human resource workload resulting from legislation passed last year requiring 180-day time limit to complete internal complaint investigations.

**Juvenile Justice** – DJJ received a small decrease in funding from last year, in part from reducing residential commitment excess capacity (\$15.5 million) and operational and administrative reductions (\$2.9 million and 46 positions). Funding was provided for retention bonuses for direct-care staff in residential programs (\$1.0 million) and for reprocurring the detention medical contract (\$4.5 million).

**Capital Outlay** – Various critical maintenance and repair projects in the departments of Corrections, Juvenile Justice, and Law Enforcement, and State Courts were funded (\$33.6 million).

**Law Enforcement** – FDLE received \$25.1 million to continue its transition to an Incident Based Reporting System for compatibility to the FBI's national crime reporting system. This includes continued implementation of the Uniform Arrest Affidavit (UAA) and Criminal Justice Data Transparency (CJDT) initiatives.

**Legal Affairs/Attorney General** – The federal Victims of Crime Act’s assistance grant program will allow the state to distribute \$74.2 million in federal funds to entities that aid crime victims. The department will also receive \$1.5 million and 12 positions to enhance consumer data privacy efforts.

## Judicial Branch Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
State Courts	\$0.667	\$0.592	12.67%

**Problems Solving Courts** – The budget provides \$11.4 million for adult and juvenile drug courts, family dependency drug courts, early childhood courts, mental health courts, and veterans’ courts. An additional \$1.4 million is provided for felony and/or misdemeanor pretrial or post-adjudicatory veterans’ treatment intervention programs in nine counties.

**Pandemic Recovery Plans** – To address the case backlog caused by COVID-19, \$17.0 million is provided for trial courts, clerks of the court, and state attorneys.

**Certification of Judges** – The state court system received \$5.2 million and 32 positions for 10 additional county court judges and five additional circuit court judges.

**New Courthouse** – \$50.0 million is provided for land acquisition, planning and construction costs for the new Bernie McCabe 2nd District Court of Appeals courthouse in Pinellas County.

**Substance Abuse Medication** – \$11.7 million for medication-assisted treatment of substance abuse disorders in individuals involved in the criminal justice system.

## Environment Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Agriculture	\$1.772	\$1.758	0.80%
Environmental Protection	\$2.210	\$2.213	-0.14%
Fish & Wildlife	\$0.429	\$0.419	2.39%
<b>Total</b>	<b>\$4.411</b>	<b>\$4.390</b>	<b>0.48%</b>

**Everglades Restoration** – The budget invests more than \$500 million for Everglades restoration. This includes \$32.0 million for Restoration Strategies, \$252.0 million for the Comprehensive Everglades Restoration Plan (CERP), \$81.0 million for the Northern Everglades and Estuaries Protection Program, \$64.0 million for the Everglades Agricultural Area Reservoir, and \$50.0 million for the Lake Okeechobee Watershed Restoration Project.

**Wastewater Grant Program** – \$116.0 million in state funds is provided for grants for projects that retrofit septic systems to upgrade to enhanced nutrient-reducing onsite sewage treatment and disposal systems, advanced waste treatment facilities projects, and septic-to-sewer conversions. Another \$500.0 million for these grants is contingent on receipt of Coronavirus State Fiscal Recovery Funds (see p.15).

**Water Resource Restoration and Protection** – The budget includes \$40.0 million for alternative water supply, \$10.0 million for homeowner incentives to upgrade septic systems, \$20.0 million for projects in the Peace River Basin and Springs Coast watersheds, \$20.0 million for Biscayne Bay, \$25.0 million for Total Maximum Daily Loads (nutrient reduction), and \$20.8 million for the Blue-Green Algae Task Force and innovative technologies.

**Resilient Florida Program** – The budget provides \$9.0 million and 25 new positions to establish the new program created by SB 1954 to ensure a coordinated, statewide approach to sea-level rise, intensified storms, and flooding. Another \$20.0 million is provided for planning grants and \$500.0 million – contingent on receipt of Coronavirus State Fiscal Recovery Funds – would be for project grants.

**Springs Restoration** receives \$50.0 million in state funds and \$25.0 million contingent on receipt of federal Coronavirus State Fiscal Recovery Funds. This funding may be used for land acquisition to protect springs and for projects that protect the quality and quantity of water that flow from springs.

**Beach Restoration** receives \$50.0 million in recurring and \$50.0 million in nonrecurring funds for projects in the comprehensive long-term beach management plan, projects on annual ranked lists, storm repair projects, or projects on lands managed by the state. Another \$50.0 million is contingent on receipt of federal Coronavirus State Fiscal Recovery Funds.

**Florida Forever** – Florida's land acquisition program is provided \$100.0 million to acquire conservation and recreation land. Another \$300.0 million to protect wildlife corridors is contingent on receipt of federal Coronavirus State Fiscal Recovery Funds.

**Hazardous Waste Cleanup Program** – \$137.5 million (including \$125 million for petroleum tank cleanup—level funding from last year), \$50 million of that is contingent on Coronavirus State Fiscal Recovery Funds.

**Local Drinking Water and Wastewater Assistance** – \$211.2 million for wastewater treatment facility construction loans, \$136.6 million for drinking water facility construction loans, and \$11.0 million for small county wastewater treatment grants.

**State Parks** – \$50.7 million for state park facility improvements.

**Citrus Research and Recovery** – \$8.0 million for citrus research, \$7.7 million to continue the Citrus Health Response Program, and \$12.0 million to enhance marketing of Florida's citrus industry. Another \$43.9 million is for payments in the final judgment for Citrus Canker Eradication Claim for Orange County.

**Wildfires** – \$21.2 million to replace equipment/aircraft for fire suppression and for repair and maintenance of forestry facilities.

**Support for Food Banks** – \$9.8 million for Farm Share (\$5.0 million), Feeding Florida (\$2.0 million), and various food banks (\$2.8 million).

**Fish & Wildlife Commission** – \$8.0 million for manatee habitat restoration, \$3.9 million for hurricane recovery for marine fisheries, \$1.2 million for Apalachicola Bay oyster restoration, \$5.8 million for the boating infrastructure improvement program, \$4.6 million for land acquisition to protect endangered species, and \$3.6 million for derelict vessel removal.

# Transportation and Economic Development Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Transportation	\$10.247	\$10.326	-0.77%
Economic Opportunity*	\$1.104	\$0.977	13.00%
<b>Total</b>	<b>\$11.351</b>	<b>\$11.303</b>	<b>0.42%</b>

\* The Department of Economic Opportunity is included with Transportation in this section, but in the General Government section in the Appropriations by Program Area in the rest of this guide.

**Transportation** – The \$9.2 billion DOT Work Program includes:

- Highway Construction - \$2.8 billion (includes 210 new miles)
- Bridges - \$515.9 million for bridge repair and 18 new bridges
- Resurfacing - \$1.0 billion (2,689 lane miles)
- Seaports - \$110.6 million for infrastructure improvements
- Aviation - \$325.9 million in development grants
- Rail Development and Public Transit - \$704.3 million
- Debt Service - \$303.7 million
- Safety Initiatives - \$172.2 million

**Economic Development** – VISIT Florida was funded at \$75 million but this valuable program is still scheduled to sunset in October 2023. Enterprise Florida received \$14.4 million, \$20.5 million was appropriated for Economic Development Tools and Space Florida received \$18.5 million.

**Workforce Development** – In support of legislation (HB 1507) that will comprehensively overhaul and coordinate Florida’s workforce development system, the budget includes \$100.0 million in federal funds for the consumer-first workforce system and \$2.0 million for project planning and analysis necessary to implement the consumer-first workforce system.

**Reemployment Assistance** – After Florida’s reemployment assistance program collapsed during the pandemic, \$92.4 million was appropriated to modernize the system’s technology and \$56.6 million was provided for operational enhancements.

**Affordable Housing** – It was not a good session for affordable housing. Last year was the first time in more than ten years that the Legislature did not sweep (divert) money from the housing trust funds and fully funded affordable housing. This year, the Legislature permanently reduced the revenue going into the housing funds by more than half (from \$423 million to \$200 million). The Legislature also swept \$362.5 million in housing fund (the Governor did veto \$40.0 million of that sweep).



## General Government Budget Highlights

\$ billion

Agency	2021-22	2020-21	Change
Administered Funds	\$0.342	\$0.278	23.02%
Business & Professional Regulation	\$0.165	\$0.164	0.61%
Citrus	\$0.039	\$0.026	50.00%
Financial Services	\$0.411	\$0.405	1.48%
Governor's Office	\$1.698	\$1.502	13.05%
Highway Safety & Motor Vehicles	\$0.506	\$0.506	0.00%
Legislature	\$0.218	\$0.219	-0.46%
Lottery	\$0.198	\$0.188	5.32%
Management Services	\$0.948	\$0.739	28.28%
Military Affairs	\$0.070	\$0.073	-4.11%
Public Service Commission	\$0.028	\$0.027	3.70%
Revenue	\$0.612	\$0.615	-0.49%
State	\$0.120	\$0.112	7.14%
<b>Total</b>	<b>\$5.354</b>	<b>\$4.854</b>	<b>10.32%</b>

**Compensation** – The minimum wage for state employees was increased to \$13 per hour (\$43.0 million). A 10 percent pay increase was provided for state attorneys, public defenders, and DCA judges (\$2.9 million). Classroom teachers and principals and child care and early learning instructors will receive \$1,000 bonuses (\$381.7 million in federal funds). The budget also authorizes the Governor to increase agency heads' salaries.

**Cybersecurity** – The Department of Management Services is provided \$30 million and 15 positions to support the state's cybersecurity function and implement the recommendations of the Florida Cybersecurity Task Force Final Report. The Division of Elections and the Department of Revenue were also provided funds for cybersecurity enhancements (\$3.3 million).

**PALM Accounting System** – \$31.3 million to continue the replacement of the Florida Accounting Information Resource System (FLAIR) with the Planning, Accounting and Ledger Management (PALM) system.

**Department of State Grant Programs** – Funding was provided for Cultural and Museum Grants (\$23.6 million), Cultural Facilities (\$1.1 million), Library Grants (\$23.2 million), Historic Preservation Grants (\$2.4 million), and Acquisition and Restoration of Historic Property (\$3.3 million).

# Appropriations in the 2021 GAA for FY2020-21

Largely unnoticed, it is common for the “back of the bill” of the General Appropriations Act to appropriate millions of dollars for the current fiscal year—not the upcoming one. This year, due largely to federal pandemic relief aid, \$15.5 billion was appropriated for FY2020-21, although most of it will be spent in FY2021-22. This current year spending is not included in the \$101.7 billion GAA budget total. This year, these appropriations are:

Agency	Item	in Million \$	
		GR	TF
DOE	School District/College Capital Outlay		\$1.072
DOE	Bright Futures Scholarship deficit		\$18.823
DOE	Benacquisto Scholarship deficit	\$1.292	
DOE	Children/Spouses of Vets Scholarship	\$1.194	
DOE	Federal Grants K-12 Program		\$211.168
DOE	ARP - Emergency Relief - Early Learning/Child Care		\$1,523.108
DOE	ARP - Essential Worker Child Care Support		\$950.379
DOE	ARP - Emergency Relief to School Districts		\$6,822.521
DOE	ARP - Classroom teachers - \$1,000 bonus		\$215.725
DOE	ARP - Services/Education for homeless youths		\$46.104
DOE	ARP - Emergency Assistance to Non-Public Schools		\$221.189
DOE	CRRSA - Emergency Relief to School Districts		\$40.799
AHCA	Healthy Start - Operational Support	\$3.452	\$6.848
DCF	Community Based Care Lead Agencies deficits	\$16.140	
AHCA	Program of All-Inclusive Care for the Elderly (PACE)		\$5.025
Elder Aff.	Program of All-Inclusive Care for the Elderly (PACE)	\$5.025	
DACS	Citrus Canker Settlement Payments - Orange Co.	\$43.935	
DACS	Conner Complex - maintenance & repairs	\$0.665	
DACS	Hurricane Irma - damage to state farmers' markets		\$1.000
DFS	OIR-Life & Health Insurance Financial Examinations		\$0.468
DMS	Capitol Complex - HVAC and window replacement		\$17.459
DOT	DMS - Human Resource Assessments		\$0.512
Multiple	Coronavirus State Fiscal Recovery Fund (see next page)	\$5,340.478	
	<b>Totals</b>	<b>\$5,412.181</b>	<b>\$10,082.200</b>
	<b>Grand Total</b>		<b>\$15,494.381</b>

ARP – American Rescue Plan. CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act. *Note:* The appropriations listed above do not include FY2021-22 reappropriations of unspent FY2020-21 appropriations that reverts on June 30, 2021. There are many of these reappropriations in the back of the bill, along with reversions that are not reappropriated, which add to available revenue.

## Coronavirus State Fiscal Recovery Fund Appropriations

One of the numerous federal provisions that are providing aid to states in the wake of the pandemic is the American Rescue Plan's Coronavirus State Fiscal Recovery Fund. The Fund will provide \$8.8 billion to Florida's state government and billions more to local governments. The 2021 Legislature appropriated \$6.7 billion of its expected share in the "back of the bill" in the General Appropriations Act. It is technically appropriated for FY2020-21, so it is not included in the budget total. On June 30, 2021, unspent funds will revert and be reappropriated for FY2021-22. It is not certain when all the funds will be received, but funds in excess of the appropriation will go into General Revenue reserves. The Governor vetoed two of the appropriations of the federal funds—a \$350 million transfer to the Budget Stabilization Fund and a \$1 billion emergency response fund. This is where the net \$5.3 billion is going:

### Payments to Pandemic First Responders - \$208.4 million

The Department of Economic Opportunity will distribute one-time \$1,000 bonus payments to state and local government essential first responders. These include law enforcement officers, emergency medical technicians, firefighters, paramedics, correctional and probation officers, and others. The bonus will also include an additional 7.65 percent to cover social security and Medicare taxes.

### State Transportation Trust Fund - \$2.0 billion

\$1.75 billion must be used on State Highway System projects, with a priority on projects delayed or deleted from the DOT Work Program due to the pandemic. The other \$250.0 million must be used for grants to Florida ports.

### Resilient Florida Trust Fund - \$500.0 million

The Resilient Florida program was created by the 2021 Legislature to establish a coordinated, statewide approach to sea-level rise, intensified storms, and flooding. These funds will be used for grants to local governments to fund the costs for community resilience planning and projects.

### Water Protection and Sustainability Program Trust Fund - \$500.0 million

This will fund wastewater grants for projects that retrofit septic systems to upgrade to enhanced nutrient-reducing onsite sewage treatment and disposal systems, advanced waste treatment facilities projects, and septic-to-sewer conversions.

### Small Community Wastewater Grant Program - \$25.0 million

These grants will assist Rural Areas of Opportunity, and Fiscally Constrained Counties with septic to sewer conversions and wastewater system upgrades.

### Everglades Restoration – \$57.0 million

In addition to the more than \$400 million appropriated for the Everglades for FY2021-22, this federal funding will be used for restoration efforts, including Comprehensive Everglades Restoration Plan and Restoration Strategies projects.

**C-51 Reservoir - \$48.0 million**

This will fund Phase II of the C-51 Reservoir, a regionally significant alternative water supply project.

**Alternative Water Supply - \$40.0 million**

The water supply and water resource development grant program helps communities plan for and implement conservation, reuse, and other water supply and water resource development projects.

**Springs Restoration - \$25.0 million**

In addition to \$50.0 million appropriated in FY2021-22, these federal dollars can be used for land acquisition to protect springs and for capital projects that protect the quality and quantity of water that flows from springs.

**Derelict Vessel Removal Program - \$25.0 million****Total Maximum Daily Loads - \$20.0 million**

This will monitor water quality, set scientific water quality goals, and accelerate implementation of restoration plans.

**Beach Management Funding Assistance Program - \$50.0 million**

This is in addition to \$100 million appropriated for FY2021-22 for beach projects.

**Coastal Mapping Services - \$100.0 million**

The Department of Environmental Protection will competitively procure high-resolution coastal mapping services to provide seafloor data from the coast to the edge of the continental shelf or beyond. The department shall seek matching funds from the National Oceanic and Atmospheric Administration (NOAA) and other federal programs.

**Land Acquisition - \$300.0 million**

Priority shall be provided to lands that preserve, protect, or enhance wildlife habitats or corridors and linkages or agricultural or rural lands.

**Piney Point - \$100.0 million**

This will fund emergency response efforts and to expedite closure of the Piney Point phosphate facility in Manatee County. Funds may be used to address environmental impacts either directly or indirectly related to the emergency.

**Inland Protection Trust Fund - \$50.0 million**

This will help fund petroleum tank cleanup.

**New World Reading Initiative - \$125.0 million**

This program was created by the 2021 Legislature to provide at-home literacy supports for elementary school students reading below grade level, including monthly home delivery of a hardcopy book at no cost.

**Deferred Building Maintenance Program - \$350.0 million**

This will fund maintenance, repair, and renovation needs of state, university, and college facilities. Eligible projects include those that improve air quality to reduce the risk of viral and environmental health hazards; correct critical life safety issues; improve water and sewer infrastructure; mitigate environmental deficiencies; ensure compliance with the Americans with Disabilities Act; or ensure compliance with building codes.

**Workforce Information System - \$100.0 million**

DEO will implement a consumer-first workforce information system as provided in legislation (HB 1507) passed this year to comprehensively overhaul the state's workforce development system.

**State Emergency Operations Center - \$100.0 million**

This will fund the planning, design, site acquisition, site preparation, permitting, and construction of a new State Emergency Operations Center in Leon County.

**Reemployment Assistance System Modernization - \$56.4 million**

After Florida's reemployment assistance program collapsed during the pandemic, the Legislature is seeking to upgrade and modernize the system. An additional \$92.6 million was appropriated for FY2021-22 for technology and operational enhancements.

**Florida Tourism Industry Marketing Corporation (Visit Florida) - \$25.0 million**

This is in addition to \$50.0 appropriated for FY2021-22 to support Florida's tourism industry and its recovery from COVID-19 through promotion and marketing activities.

**Florida Job Growth Grant Fund - \$50.0 million**

The Fund was created within DEO to promote economic opportunity by improving public infrastructure and enhancing workforce training. DEO and Enterprise Florida, make funding recommendations which are approved by the Governor.

**African-American Cultural and Historical Grants - \$30.0 million**

Grants will fund capital projects at facilities in Florida that highlight the contributions, culture, or history of African Americans.

**Florida National Guard Armories - \$50.0 million**

This will fund Security Forces Assistance Brigade Readiness Centers in Immokalee and Zephyrhills.

**Fish and Wildlife Conservation Commission Aircraft - \$8.4 million**

This will allow the Commission to acquire three aircraft, including funds for fuel and maintenance.

**Public Education Capital Outlay - \$401.2 million**

This will fund six new public schools (\$210.1 million) and capital outlay projects at 14 colleges (\$97.4 million) and seven universities (\$93.6 million).

# Trust Fund Sweeps

## Agency for Health Care Administration

Health Care Trust Fund	\$20,000,000
Grants and Donations Trust Fund	\$30,000,000

## Department of Business and Professional Regulation

Condominiums, Timeshares and Mobile Homes Trust Fund	\$5,000,000
Professional Regulation Trust Fund	\$10,000,000

## Department of Corrections

Privately Operated Institutions Inmate Welfare Trust Fund	\$3,000,000
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## Department of Economic Opportunity

Local Government Housing Trust Fund	\$322,450,000
<i>State Housing Trust Fund<sup>v</sup></i>	<i>\$40,000,000</i>
<i>Triumph Gulf Coast Trust Fund<sup>v</sup></i>	<i>\$26,000,000</i>

## Department of Financial Services

Financial Institutions Regulatory Trust Fund	\$3,000,000
Regulatory Trust Fund/Office of Financial Regulation	\$10,000,000
Insurance Regulatory Trust Fund	\$13,000,000

## Department of Health

Medical Quality Assurance Trust Fund	\$15,000,000
Biomedical Research Trust Fund	\$9,800,000
Grants and Donations Trust Fund	\$20,000,000

## Department of Highway Safety and Motor Vehicles

<i>Highway Safety Operating Trust Fund<sup>v</sup></i>	<i>\$10,000,000</i>
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## Department of Juvenile Justice

<i>Social Services Block Grant Trust Fund<sup>v</sup></i>	<i>\$3,500,000</i>
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## Department of Management Services

Operating TF/Division of Administrative Hearings	\$1,500,000
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## Department of Transportation

<i>State Transportation Trust Fund<sup>v</sup></i>	<i>\$17,000,000</i>
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<sup>v</sup> Vetoed by Governor DeSantis

<b>Total as passed by Legislature</b>	<b>\$559,250,000</b>
<b>Vetoed</b>	<b>\$96,500,000</b>
<b>Net after Vetoes</b>	<b>\$462,750,000</b>

## Growth in Florida's Budget

<b>FY</b>	<b>Appropriations (\$ billion)</b>	<b>Annual Growth</b>	<b>Cumulative Growth</b>
2011-12	\$69.156	-1.57%	-
2012-13	\$69.963	1.17%	1.17%
2013-14	\$74.240	6.11%	7.35%
2014-15	\$77.072	3.81%	11.45%
2015-16	\$78.396	1.72%	13.36%
2016-17	\$82.285	4.96%	18.98%
2017-18	\$84.953	3.24%	22.84%
2018-19	\$89.313	5.13%	29.15%
2019-20	\$90.987	1.87%	31.57%
2020-21	\$92.270	1.41%	33.42%
2021-22	\$101.654	10.17%	46.99%

<b>FY</b>	<b>Per Capita Appropriations</b>	<b>CPI/Pop Adjusted (\$ billion)*</b>	<b>Approps. as % of Personal Income</b>
2011-12	\$3,634	\$69.156	9.1%
2012-13	\$3,641	\$68.137	8.9%
2013-14	\$3,818	\$70.350	9.2%
2014-15	\$3,905	\$71.449	9.1%
2015-16	\$3,907	\$71.014	8.4%
2016-17	\$4,034	\$71.987	8.4%
2017-18	\$4,095	\$71.468	8.1%
2018-19	\$4,229	\$72.312	8.1%
2019-20	\$4,233	\$71.251	7.8%
2020-21	\$4,224	\$69.919	7.6%
2021-22	\$4,586	\$73.992	8.4%

\* CPI/Pop Adjusted: Total amount of appropriations adjusted for inflation and population growth (base year FY2011-12).

## Educational Enhancement TF

<b>FY</b>	<b>Lottery Revenues</b>	<b>Slot Machine Revenues</b>	<b>Total EETF Revenues</b>	<b>EETF Approps.</b>
			in \$ billion	
2010-11	\$1.184	\$0.128	\$1.312	\$1.292
2011-12	\$1.317	\$0.143	\$1.460	\$1.484
2012-13	\$1.345	\$0.142	\$1.488	\$1.496
2013-14	\$1.475	\$0.173	\$1.648	\$1.602
2014-15	\$1.479	\$0.182	\$1.661	\$1.879
2015-16	\$1.582	\$0.187	\$1.769	\$1.646
2016-17	\$1.725	\$0.192	\$1.917	\$1.763
2017-18	\$1.760	\$0.192	\$1.952	\$1.985
2018-19	\$1.918	\$0.201	\$2.119	\$2.251
2019-20	\$1.851	\$0.157	\$2.008	\$2.088
2020-21	\$2.085	\$0.152	\$2.237	\$2.081
2021-22*	\$1.949	\$0.189	\$2.138	\$2.409

\*FY21-22 revenues are estimated

## Historical State Employee FTEs

<b>FY</b>	<b>State Employee FTEs</b>	<b>FTEs / 1,000 pop.</b>
2011-12	122,237	6.42
2012-13	117,930	6.14
2013-14	114,486	5.89
2014-15	114,503	5.80
2015-16	113,687	5.67
2016-17	113,431	5.56
2017-18	112,827	5.44
2018-19	112,874	5.34
2019-20	112,865	5.25
2020-21	113,398	5.19
2021-22	113,745	5.13

FTEs are state employee positions authorized/funded in the budget. Some are vacant. Employees of State Universities and Colleges are not included as state employee positions.



## Historical Appropriations by Area

Program Area	FY2021-22		FY2020-21	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$30.090	29.6%	\$26.747	29.0%
Health & Human Services	\$44.565	43.8%	\$39.230	42.5%
Criminal Justice	\$5.216	5.1%	\$4.921	5.3%
Environment	\$4.411	4.3%	\$4.368	4.7%
Transportation	\$10.247	10.1%	\$10.307	11.2%
Gen. Gov't	\$6.459	6.4%	\$6.118	6.6%
Judicial Branch	\$0.667	0.7%	\$0.580	0.6%
<b>Total</b>	<b>\$101.654</b>	<b>100.0%</b>	<b>\$92.271</b>	<b>100.0%</b>

*Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.*

Program Area	FY2015-16		FY2010-11	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$22.925	29.2%	\$22.390	31.9%
Health & Human Services	\$32.952	42.0%	\$28.472	40.5%
Criminal Justice	\$4.230	5.4%	\$4.653	6.6%
Environment	\$3.328	4.2%	\$2.849	4.1%
Transportation	\$10.034	12.8%	\$6.919	9.8%
Gen. Gov't	\$4.412	5.6%	\$4.514	6.4%
Judicial Branch	\$0.516	0.7%	\$0.462	0.7%
<b>Total</b>	<b>\$78.397</b>	<b>100.0%</b>	<b>\$70.259</b>	<b>100.0%</b>

*Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.*

## Historical Appropriations by Funding Source

Funding Source	FY2021-22		FY2020-21	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$36.468	35.9%	\$34.753	37.7%
State Trust Funds	\$25.247	24.8%	\$24.551	26.6%
Federal Funds	\$39.939	39.3%	\$32.966	35.7%
<b>Total</b>	<b>\$101.654</b>	<b>100.0%</b>	<b>\$92.270</b>	<b>100.0%</b>

*Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.*

Funding Source	FY2015-16		FY2010-11	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$28.869	33.9%	\$23.826	40.5%
State Trust Funds	\$22.422	27.6%	\$19.360	30.5%
Federal Funds	\$27.105	38.5%	\$27.073	29.0%
<b>Total</b>	<b>\$78.396</b>	<b>100.0%</b>	<b>\$70.259</b>	<b>100.0%</b>

*Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.*

## Historical Appropriations by Type

<b>FY</b>	<b>Medicaid/ TANF</b>	<b>General Operations</b>	<b>Aid to Local Governments</b>
		in \$ billion	
2011-12	\$21.812	\$18.752	\$18.343
2012-13	\$21.790	\$19.021	\$18.692
2013-14	\$23.307	\$19.474	\$19.778
2014-15	\$22.588	\$21.011	\$20.739
2015-16	\$25.775	\$19.235	\$20.912
2016-17	\$27.072	\$19.994	\$21.773
2017-18	\$28.549	\$20.218	\$22.687
2018-19	\$29.625	\$22.422	\$23.564
2019-20	\$29.828	\$23.577	\$24.222
2020-21	\$31.140	\$22.930	\$25.128
2021-22	\$36.073	\$26.624	\$26.077

<b>FY</b>	<b>DOT Work Program</b>	<b>Debt Service</b>	<b>Pension/ Claims</b>	<b>Fixed Capital Outlay</b>
		in \$ billion		
2011-12	\$6.881	\$2.040	\$0.673	\$0.656
2012-13	\$7.230	\$2.167	\$0.649	\$0.414
2013-14	\$8.471	\$1.825	\$0.650	\$0.735
2014-15	\$9.195	\$1.834	\$0.651	\$1.054
2015-16	\$9.119	\$1.811	\$0.627	\$0.918
2016-17	\$9.815	\$1.790	\$0.609	\$1.232
2017-18	\$9.881	\$1.758	\$0.933	\$0.928
2018-19	\$9.839	\$1.703	\$1.130	\$1.030
2019-20	\$9.707	\$1.707	\$1.131	\$0.816
2020-21	\$9.229	\$1.668	\$1.183	\$0.991
2021-22	\$9.124	\$1.667	\$1.169	\$0.919

Note: Aid to Local Governments includes the Florida Education Finance Program (FEFP) and both local operations and local fixed capital outlay.

## Historical State Reserves

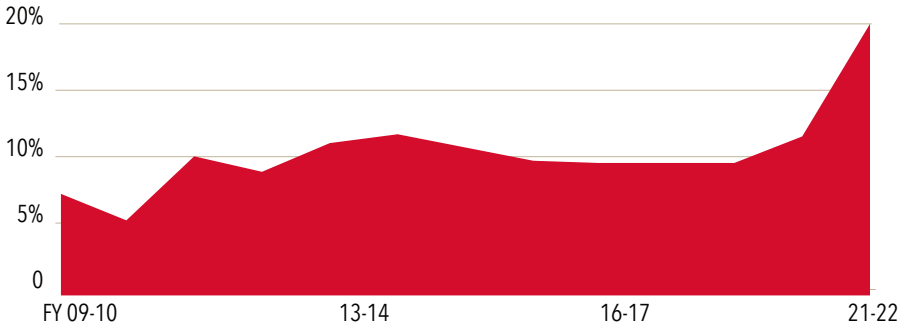
FY	General Revenue	Budget Stabilization Fund	Chiles Endowment	Total Reserves
in \$ billion				
2011-12	\$1.181	\$0.494	\$0.776	<b>\$2.451</b>
2012-13	\$1.120	\$0.708	\$0.479	<b>\$2.307</b>
2013-14	\$1.652	\$0.924	\$0.499	<b>\$3.075</b>
2014-15	\$1.652	\$1.138	\$0.607	<b>\$3.397</b>
2015-16	\$1.227	\$1.354	\$0.642	<b>\$3.223</b>
2016-17	\$1.117	\$1.384	\$0.568	<b>\$3.069</b>
2017-18	\$1.046	\$1.417	\$0.677	<b>\$3.140</b>
2018-19	\$1.026	\$1.483	\$0.763	<b>\$3.272</b>
2019-20	\$1.055	\$1.574	\$0.766	<b>\$3.395</b>
2020-21	\$1.729	\$1.574	\$0.858	<b>\$4.161</b>
2021-22*	\$4.900	\$1.674	\$1.000**	<b>\$7.674</b>

Note: GR reserves are amount estimated at time of budget passage plus GR vetoes, based on then-current GR Financial Outlook Statement.

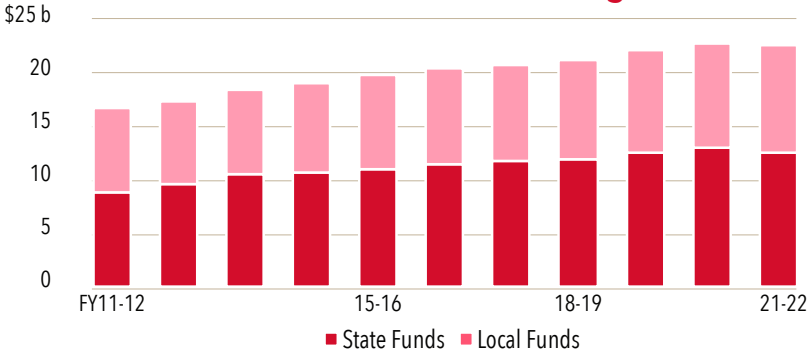
\* Governor's Office estimate (post-veto). Includes unallocated Coronavirus State Fiscal Recovery Fund dollars.

\*\* The 2021 Legislature terminated the Lawton Chiles Endowment (HB 5011). The funds will be transferred to the Budget Stabilization Fund.

## Total State Reserves as a Percentage of GR Appropriations



## Florida Education Finance Program (FEFP) State and Local Funding



FY	Total Funds (in \$ billion)	% State	% Local
2011-12	\$16.581	52.5%	47.5%
2012-13	\$17.223	55.4%	44.6%
2013-14	\$18.309	57.2%	42.8%
2014-15	\$18.905	56.3%	43.7%
2015-16	\$19.699	55.5%	44.5%
2016-17	\$20.187	56.0%	44.0%
2017-18	\$20.612	56.5%	43.5%
2018-19	\$21.066	56.5%	43.5%
2019-20	\$21.882	57.0%	43.0%
2020-21	\$22.508	57.0%	43.0%
2021-22	\$22.359	55.6%	44.4%

## FEFP Funding Per Student

FY	Funding	FY	Funding
2010-11	\$6,842	2016-17	\$7,196
2011-12	\$6,225	2017-18	\$7,307
2012-13	\$6,385	2018-19	\$7,429
2013-14	\$6,761	2019-20	\$7,656
2014-15	\$6,890	2020-21	\$7,998
2015-16	\$7,107	2021-22	\$7,795

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## ABOUT FLORIDA TAXWATCH

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

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