



# 2022 Budget Turkey Watch Report

*An analysis of the transparency and  
accountability of the budget process*

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Florida  
**TaxWatch**



**T**HIS IS FLORIDA TAXWATCH'S ANNUAL INDEPENDENT REVIEW OF FLORIDA'S FY2022-23 BUDGET. The report was started in 1983 and promotes oversight and integrity in the state's budgeting process based on the principle that: because money appropriated by the Legislature belongs to the taxpayers of Florida, the process must be transparent and accountable, and every appropriation should receive deliberation and public scrutiny. The budget review identifies appropriations that circumvent transparency and accountability standards in public budgeting.

Budget Turkeys are items, usually local member projects, placed in individual line-items or accompanying proviso language that are added to the final appropriations bill without being fully scrutinized and subjected to the budget process. The Budget Turkey label does not signify judgment of a project's worthiness. Instead, the review focuses on the Florida budget process, and the purpose of the Budget Turkey label is to ensure that all appropriations using public funds receive the deliberation, debate, and accountability they deserve. While a project may be worthwhile, Budget Turkeys tend to serve a limited (not statewide) area, are often not core functions of government, are more appropriately funded with local or private dollars, and can circumvent competitive bidding or selection as well as oversight and accountability.

**THE \$112.1 BILLION BUDGET PASSED BY THE FLORIDA LEGISLATURE FOR FY2022-23 CONTAINS 166 APPROPRIATIONS ITEMS WORTH \$281.0 MILLION QUALIFYING AS BUDGET TURKEYS. THESE ARE ONLY A PORTION OF THE RECORD-SETTING MORE THAN 1,200 MEMBER PROJECTS IN THE NEW BUDGET WORTH \$2.8 BILLION. IN ADDITION, THE LEGISLATURE CREATED A NEW PROGRAM TO ALLOW MEMBERS TO REQUEST AT LEAST \$80 MILLION IN ADDITIONAL LOCAL PROJECTS FROM THE FEDERAL STATE FISCAL RECOVERY FUND.**

There was so much money available this year and so many member projects, Florida TaxWatch expected a very long turkey list. But member projects are not always turkeys. The use of abundant general revenue and federal fiscal recovery funds in two areas ultimately kept hundreds of millions of dollars in projects that normally would have earned the Budget Turkey label off this year's list (see Local Transportation Projects and College and University Construction Projects). In addition, the Legislature did not add any member projects to the budget during conference. Conference additions used to make up a significant portion of our turkey list. Some projects were removed during conference only to be added back on the Supplemental Appropriations lists. These "sprinkle lists" are still problematic (see Recommendations).

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*The annual Budget Turkey Report spotlights legislative projects placed in the budget without proper opportunity for public review and debate*

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Beyond Budget Turkeys, taxpayers should be wary of line-items in the budget that annually contain numerous earmarked local projects. These line-items have been getting bigger and, over the past several years, Florida TaxWatch has not put these projects on the Budget Turkey list because they do not violate our criteria. But if the Legislature insists on funding such projects, we have instead called for the Legislature to create statutory competitive selection processes for these projects (see Recommendations). The Legislature has not heeded that call and this year these line-items, like many things in the new budget, grew remarkably.

Therefore, in addition to our Budget Turkeys, this report highlights 11 areas with projects totaling \$2.0 billion that deserve especially close scrutiny by the Governor as he deliberates using his line-item veto power to strike appropriations from the budget.

## THERE WAS SO MUCH MONEY AVAILABLE THIS SESSION

The 2022 Legislature passed a \$112.1 billion budget, a more than \$10 billion (10.2 percent) increase. The budget has now grown by 21.5 percent in two years. Even more remarkable, the \$43.7 billion in general revenue (GR) spending in the new budget is an almost 20 percent increase. On top of that, there was another \$3.5 billion in unappropriated federal Coronavirus State Fiscal Recovery Funds that the new budget also appropriated (but is not included in the \$112.1 billion total). Even with this level of spending, the Legislature was able to cut taxes and leave \$8.2 billion in GR reserves. Lawmakers even created two new reserve funds totaling an additional \$1.5 billion. One of the funds is to cover any funding shortfalls caused by inflation, the other is for declared emergencies that is controlled by the governor.

A sizable increase in the budget was expected. Billions of dollars in new federal aid have poured into Florida during the public health emergency and with the short-term economic impacts of the pandemic now in the rear-view mirror, Florida is now collecting tax revenue at pre-pandemic levels. Even with the Revenue Estimating Conference increasing the GR estimates significantly during each of the last four forecasts, actual collections have now exceeded the estimate for 16 consecutive months.

The 2022 Legislature came into session with an expected surplus of \$11.3 billion at the end of the current fiscal year (2021-22). Including the \$3.5 billion in federal fiscal recovery funds, the Legislature had almost \$54 billion in GR available for the new budget. As a comparison, last session lawmakers appropriated \$36.5 billion in GR for the current budget.

There is much to commend in the new budget. But it was also a banner year for many lawmakers wanting to bring home funding for local projects. **The new budget contains 1,221 member projects worth \$2.8 billion. This compares to the 675 projects funded last year, costing \$560 million. The amount spent on appropriations (member) projects in this budget equals the total over the last five years.**

This year's crop of member projects is not only noteworthy in number, but also in the size of individual projects. Never before has the budget contained so many big-ticket member projects. While the total number of projects is a little less than double last year's, the total dollar amount is more than five times larger. Member projects usually cost less than \$1 million and ones over \$10 million are rare. This year, there were 17 projects costing at least \$25 million, seven over \$50 million and three projects topped \$100 million.

## **MEMBER PROJECTS HAVE BEEN PROLIFERATING, AND THIS YEAR THEY SKYROCKETED**

The appropriations project rules adopted six years ago have reduced the number of Budget Turkeys. Each House member project requires a bill to be approved by an appropriations subcommittee and the Senate requires a member request form. The House bill and Senate form numbers appear alongside the project in the budget, clearly identifying them as member projects. These new rules have increased the transparency of member projects—taxpayers and the media can at least see what was being proposed. These new rules have also greatly reduced the number of items being added to the budget for the first time during the budget conference committee process, which used to comprise a significant percentage of Budget Turkeys. Despite the fact that the joint rules of the Legislature prohibit a member project that was not in either the House or Senate budget as passed by the respective chambers from being in the final budget, this started happening again a couple years after the rules were put in place. However, this marks the second year in a row with no member projects being added in conference.

While the new rules have (relatively) limited the number of turkeys, they have not limited member projects—they are just added to the budget sooner.

Every budget provides significant funding for local projects. While many of these projects are worthwhile, it is harder to justify the use of state dollars for some of them. This is especially true when you consider that while the pandemic also negatively impacted some local governments, total local taxes never skipped a beat, enjoying steady growth through the pandemic. Localities also received \$3.7 billion federal aid from the CARES Act and \$7.1 billion more from the American Rescue Plan. This is the equivalent of a more than 30 percent property tax increase for cities, counties, and special districts. Moreover, the way local projects are earmarked for funding—often without formal, competitive selection processes—leaves doubt that taxpayers' best interests are being advanced. Highlighting these items is the mission of the Florida TaxWatch Budget Turkey Report.

It must also be remembered that the state shares approximately \$5 billion from state revenue sources directly with local governments and school districts, and billions of dollars more are sent down to the local level every year through the state budget. Adding more local spending through budget earmarks is done at the expense of statewide priorities, core functions, and accountable programs.

## FLORIDA TAXWATCH 2022-23 BUDGET TURKEYS

Florida TaxWatch offers this annual report to help the Governor in his deliberations. In addition to projects that qualify as Budget Turkey, this report highlights other areas in the budget that contain numerous member projects that, while they do not qualify, certainly deserve close scrutiny by the Governor.

### CRITERIA

The Florida TaxWatch Budget Turkey criteria are clearly defined. Appropriations must violate sound budgeting practices in at least one of these ways to be designated as a Budget Turkey:

- A project that circumvents established review and selection processes or has completed the established process but is funded ahead of much higher priority projects (as determined by the selection process);
- Appropriations that are inserted in the budget during conference committee meetings, meaning they did not appear in either the final Senate or House budgets;
- Appropriations that may have been in the House or Senate budget, but were removed by agreement in conference, only to be added back at the last minute through the supplemental appropriation (“sprinkle”) lists; or
- Appropriations from inappropriate trust funds, duplicative appropriations, and appropriations contingent on legislation that did not pass.

### THE PROJECTS

#### Agricultural Promotion and Education Facilities

Florida has a program (established in Section 288.1175, Florida Statutes) to allow local governments and fair associations to apply for state funding for facilities that can be used to promote agriculture in Florida, such as county fair agricultural exhibition halls. The Department of Agriculture and Consumer Services (DACS) is charged with reviewing applications, making sure projects qualify, and ranking requests based on factors such as the proposed use of funds, the amount of local match, projected attendance, and history of the requester. This year, DACS provided the Legislature with a ranked list of 16 construction projects that met the requirements for funding. Despite this process, DACS does not request any money for these projects in its legislative budget request and the Governor does not recommend funding. The Legislature funded 25 projects worth \$31.8 million. Nine of these projects, totaling \$13.8 million, were not part of the approved, prioritized list—thereby circumventing the process. Sixteen projects that were approved through the process were also funded.

## PROJECTS IN THIS CATEGORY

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DACS	1512A	Flagler County Agricultural Museum - Welcome Center & Greenspace	\$4,500,000	S	Flagler	3583	2775
DACS	1512A	Hamilton County Arena & Fairgrounds Roof	\$850,000	S	Hamilton	2121	2149
DACS	1512A	Holmes County Agricultural Center	\$250,000	S	Holmes		2464
DACS	1512A	Holmes County Extension Facility	\$325,000	S	Holmes		2463
DACS	1512A	Jackson County Agricultural Center	\$700,000	S	Jackson	9273	2457
DACS	1512A	Lake County Agricultural Education and Expo Center	\$2,000,000	S	Lake	2679	1715
DACS	1512A	Okeechobee County Livestock and Expo Building	\$2,000,000	S	Okeechobee	4763	2370
DACS	1512A	Pasco County Fairgrounds	\$2,500,000	S	Pasco		2385
DACS	1512A	Washington Co Ag. Center - Entrance and Parking Lot Improvements	\$700,000	S	Washington	3923	2448

**Water Projects—Wastewater**

A top priority of the Governor and Legislature has been water quality, protection, and restoration. More than a billion dollars annually is devoted to this critical issue. Every year, this funding includes scores of earmarked local water projects that are submitted as member projects, circumventing formal, competitive selection processes. Although some are spread throughout the Department of Environmental Protection (DEP) budget, most are grouped in a single line-item simply called “Water Projects.” This year, that line-item contains 243 projects worth \$368.4 million—more than triple last year’s record dollar amount. Florida TaxWatch has continually recommended the establishment of a formal grants process, with review and prioritization by experts, for local water projects. The appropriation contains different types of water projects, a significant number being wastewater projects, including septic to sewer conversions. Two years ago, the Legislature established a dedicated source of revenue for the Wastewater Grant program and funded it this year with \$125 million. The application period for these grants will open soon. These projects should go through this, or other, grant process instead being earmarked. The integrity of the process and the state’s wastewater funding program would have been better served by adding the money for these projects to the grant pot. . This would allow DEP to prioritize the funding of projects in watersheds adjacent to “Impaired Waters,” subject to restoration activities where wastewater improvement projects are critical. Some of these projects, related projects, or local government recipients were awarded grants through the previous cycle. They should have to apply again. There are other earmarked member projects in this line-item (and other parts of the budget) and may have been apply to secure funding through other grants programs (see Other Projects Recommended for Special Scrutiny by the Governor below).

## PROJECTS IN THIS CATEGORY

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DEP	1665A	Alachua West Wastewater Improvement Project	\$850,000	HS	Alachua	4001	1634
DEP	1665A	Bay County Military Point Advanced Wastewater Treatment Facility / Tyndall Air Force Base Water Reuse	\$10,000,000	HS	Bay	9097	2431
DEP	1665A	Bay Harbor Islands Sanitary Sewer Upgrade	\$197,500	HS	Miami-Dade	4033	2178
DEP	1665A	Bradenton Sanitary Sewer Lining Program for Infiltration/Inflow Reduction	\$500,000	S	Manatee	4481	1379
DEP	1665A	Brevard County Indian River Lagoon Quick Connects to Sewer Phase 2	\$450,000	HS	Brevard	3699	1341
DEP	1665A	Brevard County Indian River Lagoon Septic Upgrades to Advanced Treatment Units Phase 2	\$450,000	HS	Brevard	3697	1342
DEP	1665A	Brooksville Hernando Oaks Reclaimed Water	\$272,500	H	Hernando	9191	1973

DEP	1665A	Bushnell Wastewater Treatment Facility Upgrades	\$864,000	H	Sumter	3283	1719
DEP	1665A	Charlotte County Ackerman-Countryman Septic-to-Sewer Conversion	\$2,000,000	H	Charlotte	9115	
DEP	1665A	Citrus County Old Homosassa North Septic to Sewer	\$2,076,000	HS	Citrus	4999	1722
DEP	1665A	Citrus County Septic to Sewer for Academy of Environmental Science	\$250,000	S	Citrus	4959	
DEP	1665A	Clay County Utility Authority Mid-Clay Potable Reclaimed Water Pilot Project	\$600,000	S	Clay	9429	2535
DEP	1665A	Clermont Wastewater Treatment Plant Expansion Phase 2	\$1,000,000	S	Lake	2137	2471
DEP	1665A	Coconut Creek Wastewater Conveyance System Improvements	\$150,000	HS	Broward	2143	1447
DEP	1665A	Coral Gables Citywide Septic to Sewer Conversion Assessment	\$375,000	HS	Miami-Dade	2639	1250
DEP	1665A	Coral Gables Legacy Sewer System Repair and Replacement Project	\$500,000	S	Miami-Dade		2612
DEP	1665A	Daytona Beach Reuse Pump Station No. 90	\$250,000	S	Volusia	4209	1082
DEP	1665A	DeFuniak Springs CR 280B Water and Sewer Expansion	\$500,000	S	Walton	9451	2538
DEP	1665A	Deltona to Volusia County Sewage Transfer	\$500,000	S	Volusia	3757	2028
DEP	1665A	Englewood Water District North Water Reclamation Facility	\$2,500,000	H	Sarasota	2207	1980
DEP	1665A	Flagler County Septic to Sewer Conversion Project on the Barrier Island	\$8,000,000	H	Flagler	4459	2776
DEP	1665A	Fort Myers Citywide Septic Tank Abandonment Program	\$187,500	H	Lee	4575	
DEP	1665A	Fort Myers Water Reuse Project	\$2,000,000	S	Lee	4573	2638
DEP	1665A	Fort Pierce Utilities Authority Phase 2 Low Income Sewer Infrastructure Reconstruction	\$900,000	H	St. Lucie	2021	1032
DEP	1665A	Freeport U.S. Highway 331 South Water and Sewer Utility Improvements	\$1,000,000	S	Washington		2766
DEP	1665A	Frostproof Wastewater Extension on County Road 630 West	\$2,686,000	H	Polk	3093	2604
DEP	1665A	Groveland Regional Wastewater Treatment Facility Upgrade and Expansion	\$750,000	S	Lake	3199	1733
DEP	1665A	Haines City Reclaimed Water Recharge & Advanced Treatment Feasibility Project	\$2,718,475	S	Polk	3795	2367
DEP	1665A	Haines City Wastewater Treatment Plant Expansion	\$3,000,000	HS	Polk	3793	2348
DEP	1665A	Hardee County Phase 8 Regional Wastewater & Potable Water Service Improvements	\$3,100,000	S	Hardee	2863	2362
DEP	1665A	Hendry County Port LaBelle Utility System Wastewater Collection System	\$600,000	HS	Hendry	4447	1134
DEP	1665A	Hilliard - Oxford Street Force Main Project	\$609,000	S	Nassau	3147	1599
DEP	1665A	Hypoluxo Septic-To-Sewer Conversion	\$359,375	H	Palm Beach	3325	1037
DEP	1665A	Indian River County Hobart Water Treatment Plant Supervisory Control and Data Acquisition System Upgrade	\$402,725	S	Indian River	9175	1402
DEP	1665A	Indian River County Ixora Park Sewer Rehabilitation	\$3,000,000	H	Indian River	9177	1403
DEP	1665A	Indiantown Wastewater Infrastructure Improvements	\$18,000,000	S	Martin		2756
DEP	1665A	Inglis Regional Septic to Sewer Project	\$900,000	H	Levy	9159	1584
DEP	1665A	LaBelle Stormwater, Water and Wastewater Master Plan	\$1,093,000	H	Hendry	4431	1246
DEP	1665A	LaBelle Wastewater Treatment Plant System Improvements	\$3,550,000	S	Hendry	4433	1279
DEP	1665A	Lauderhill Lift Station # 15 Rehabilitation	\$431,000	H	Broward	2855	1741
DEP	1665A	Lauderhill Lime Hill Water Main Replacement	\$271,000	H	Broward	2857	1740
DEP	1665A	Lynn Haven Wastewater Treatment Plant Headworks Expansion	\$1,670,000	H	Bay	9081	2807
DEP	1665A	Mangonia Park Septic to Sewer Conversion	\$1,500,000	H	Palm Beach	4083	2249
DEP	1665A	Marianna Market Street Water and Wastewater Upgrades	\$990,000	S	Jackson	3913	2433
DEP	1665A	Martin County Seven J's Sewer Project	\$2,000,000	S	Martin		2068
DEP	1665A	Milton North Santa Rosa Regional Water Reclamation Facility	\$500,000	S	Santa Rosa	4855	2619
DEP	1665A	Naples Bay Red Tide/Septic Tank Mitigation	\$500,000	HS	Collier	3435	1216
DEP	1665A	Nassau County American Beach Well and Septic Phase Out	\$1,850,000	H	Nassau	3051	1594

DEP	1665A	Newberry Regional Advanced Wastewater Treatment Facility Upgrade	\$2,500,000	H	Alachua	3181	2292
DEP	1665A	North Bay Village Wastewater Pump Station Improvements	\$500,000	S	Miami-Dade	4383	1758
DEP	1665A	North Miami Septic Tank to Sanitary Sewer Conversion	\$500,000	S	Miami-Dade	4611	1968
DEP	1665A	Oak Hill Septic to Sewer	\$3,000,000	HS	Volusia	3467	2027
DEP	1665A	Ocala Sewer Ex-Filtration Project	\$500,000	H	Marion	2779	2092
DEP	1665A	Okeechobee County Utility Authority Treasure Island Septic to Sewer Infrastructure	\$3,500,000	H	Okeechobee	4765	2346
DEP	1665A	Ormond Beach Reclaimed Water Transmission Line	\$650,000	S	Volusia	2271	1534
DEP	1665A	Ormond Beach Septic Tank Conversion	\$532,000	S	Volusia	2277	1535
DEP	1665A	Ormond Beach Ultraviolet Disinfection Conversion	\$1,500,000	H	Volusia	2275	1536
DEP	1665A	Oviedo Percolation Pond Decommissioning Phase 1 Tank Demo/Construction	\$500,000	H	Seminole	2415	1223
DEP	1665A	Palatka Sewer Main and Manhole Improvements	\$2,015,531	H	Putnam	4805	2407
DEP	1665A	Panama City Beach Laguna Beach Septic to Sewer Program	\$3,000,000	H	Bay	9065	2225
DEP	1665A	Panama City Kings Bayou/Pretty Bayou Sewer and Water System Expansion Phase II-B	\$3,500,000	H	Bay	9089	2459
DEP	1665A	Pigeon Key Wastewater & Irrigation Upgrades	\$795,001	H	Monroe	3849	1617
DEP	1665A	Port Orange Sewer System Rehabilitation Pipelining	\$750,000	HS	Volusia	2407	1090
DEP	1665A	Riviera Beach Utility Special District Essential Lift Station Rehabilitation	\$500,000	S	Palm Beach	9163	2404
DEP	1665A	San Antonio Sewer Extension	\$900,000	S	Pasco		2315
DEP	1665A	Sanibel - Wulfert Reclaimed Water Auxiliary Supply Tank	\$400,000	HS	Lee	2721	2585
DEP	1665A	St. Augustine West Augustine Septic to Sewer	\$2,000,000	HS	St. Johns	4681	1549
DEP	1665A	Starke Wastewater Collection System Rehabilitation	\$750,000	HS	Bradford	4701	1583
DEP	1665A	Starke Wastewater Treatment Equalization Tanks Improvement	\$1,000,000	S	Bradford	4705	1588
DEP	1665A	Titusville Osprey Water Reclamation Plant Nutrient Removal Upgrade	\$500,000	H	Brevard	4159	2746
DEP	1665A	Treasure Island Reconstruction of Wastewater Master Pump 281 Station	\$1,500,000	H	Pinellas	2987	1035
DEP	1665A	Treasure Island Wastewater Collection System Lining	\$1,050,000	H	Pinellas	2989	1034
DEP	1665A	Vernon Wastewater Treatment Plant Improvements	\$1,075,000	H	Washington	3939	2451
DEP	1665A	Zephyrhills Kossik Road and Fort King Road Sewer Main/Water Main Extension	\$3,500,000	S	Pasco	2615	1878
DEP	1665A	Zolfo Springs Sewer Biosolids and Pivot	\$190,000	S	Hardee		2349

## Beach Projects

Last year was a very good year for beach management project funding. In addition to the normal \$50 million in recurring funding, the 2021 Legislature provided an additional \$50 million in nonrecurring state funds and \$50 million in federal funds from the American Rescue Plan. The Florida Beach Management Funding Assistance Program provides and manages grants to local governments for the planning and implementation of beach and inlet management projects, including beach restoration and nourishment, environmental studies and monitoring, inlet sand transfer, and dune restoration. These grants are reviewed and ranked in priority order and submitted to the Legislature. This year the Legislature provided the recurring \$50 million for the ranked lists, not specifying any projects. In addition, the project below, which circumvented the grant application and ranking process, was funded. The project was vetoed two years ago but was funded last year. Last year's request stated it would not be asking for more this year.

**PROJECTS IN THIS CATEGORY**

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DEP	1779A	Ponte Vedra Beach North Beach and Dune Restoration II	\$1,700,000	S	St. Johns	4679	1540

**Local Parks, Trails, and Recreation**

The Florida Recreation Development Assistance Program (FRDAP) is a state competitive grant program that allows local governments to apply for financial assistance grants to develop and/or acquire land for public outdoor recreational use. It is administered by the Department of Environmental Protection (DEP), which reviews the grants. This year the department submitted to the Legislature a ranked list of 40 small development projects totaling \$2.0 million and 43 large development projects totaling \$7.9 million. After fully funding both FRDAP lists last year, the Legislature funded the small project list this year, but not the large project list, providing \$2 million for approved projects. The Legislature appropriated \$5.8 million for 12 projects that were not approved through the process. DEP also administers three other grant programs that provide assistance for acquiring and developing land for conservation, parks and trails. One of these, the Land and Water Conservation Fund Program (a federal program administered by DEP), was appropriated \$13.8 million in federal funds in this budget that will be distributed competitively to local governments for acquisition or development of land for public outdoor recreation.

**PROJECTS IN THIS CATEGORY**

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DEP	1755A	Altha Park Perimeter Fencing	\$50,000	S	Calhoun		1768
DEP	1755A	Bal Harbour Village ADA Compliant Park Enhancements	\$425,000	HS	Miami-Dade	2701	1613
DEP	1755A	Bonita Springs Community Park Baseball Complex Phase 2	\$750,000	S	Lee	2719	1213
DEP	1755A	Cape Coral Ecological Preserve Boardwalk Replacement	\$250,000	H	Lee	4629	
DEP	1755A	Citrus County Beverly Hills Community Parks Revitalization	\$850,000	S	Citrus	4985	1706
DEP	1755A	Delray Beach Catherine Strong Park Improvements	\$100,000	S	Palm Beach	3359	2061
DEP	1755A	Delray Beach Pompey Park Improvements	\$935,000	S	Palm Beach	3341	1465
DEP	1755A	Estero on the River Trails	\$750,000	S	Lee	3677	1397
DEP	1755A	Fairchild Tropical Botanic Garden	\$750,000	S	Miami-Dade	2633	1873
DEP	1755A	Fort Lauderdale Huizenga Park Capital Project (HB 2749)	\$950,000	S	Broward	2749	1373
DEP	1755A	Indialantic - The Mikey Goodwin Playground at Nance Park	\$200,000	S	Brevard		1503
DEP	1755A	Kissimmee - Shingle Creek Regional Trail Security and Protection Project	\$400,000	H	Osceola	2449	1425
DEP	1755A	Lakeland's Se7en Wetlands Educational Center Construction	\$5,000,000	S	Polk	2243	2152
DEP	1755A	Marie Selby Botanical Gardens' Shoreline Restoration and Protection for Historic Spanish Fort Campus	\$1,400,000	S	Sarasota	2673	2248
DEP	1755A	Museum of Discovery and Science Pathways to Resilience Solutions Phase 3	\$1,000,000	S	Broward	3137	2007
DEP	1755A	Naples Botanical Garden Florida Center for Nature-Based Solutions Phase 3	\$650,000	S	Collier	2773	1212
DEP	1755A	Oviedo Boulevard Trail Connector	\$300,000	S	Seminole	2421	1222
DEP	1755A	Palm Beach County Chain of Lakes Blueway Trail Access Project	\$250,000	HS	Palm Beach	3819	2626
DEP	1755A	Panama City Four Regional Parks Project	\$5,000,000	H	Bay	9091	2458
DEP	1755A	Pinellas County - Conservation of West Klosterman Preserve	\$3,000,000	H	Pinellas	9231	
DEP	1755A	Sneads Health and Recreation Renewal Project	\$825,000	HS	Jackson	4835	2462

DEP	1755A	St. Cloud Implementation of Chisholm Park Masterplan	\$1,000,000	S	Osceola	3669	1092
DEP	1755A	Tamarac ADA Compatible & Smart Park Enhancements Caporella Park	\$300,000	S	Broward	2625	2256
DEP	1755A	The Bay Park - Sarasota	\$500,000	S	Sarasota	3257	2244
DEP	1755A	Town of Jay Bray-Hendricks Park Master Plan	\$300,000	H	Santa Rosa	4871	2043
DEP	1755A	Wauchula Farr Field Park Improvements	\$1,500,000	S	Hardee		2366
DEP	1755A	West Inverness City Trail and Withlacoochee State Trail Connector	\$2,250,000	S	Citrus	4993	1862
DEO	2286A	Bal Harbour Village Jetty Elevation and Safety Enhancements	\$500,000	HS	Miami-Dade	2697	1614
DEO	2286A	Charlotte County William R. Gaines, Jr. Veteran's Memorial Park	\$2,000,000	H	Charlotte	9121	2050
DEO	2286A	Crystal River Kings Bay River Walk Final Phase	\$3,000,000	HS	Citrus	4997	2473
DEO	2286A	Fort Myers Inclusive Playground for Children of All Abilities	\$1,000,000	H	Lee	4565	
DEO	2286A	Lake Conine Recreation Elements	\$200,000	S	Polk	2933	1455
DEO	2286A	Royal Palm Beach - Commons Park Corporate Picnic Pavillions	\$450,000	S	Palm Beach	2435	2274
DEO	2286A	Veteran Memorial Park Maintenance and Repair - Pensacola	\$355,000	S	Escambia		2675
DEO	2286A	Veterans Park Land Development	\$400,000	S	Liberty	9425	2040

## Sports Complexes

These three exceptionally large member requests should have first sought funding through DEP grant programs or other sources. According to the project requests, none have any matching funding. The Sports Training and Youth Sports Complex is planned to be used as a new spring training facility for the Tampa Bay Rays, although that is not explicitly stated in the request. It was in the Senate budget for \$1 million, was taken out, and then added to the budget at \$35 million through the sprinkle list. In conference, the Toytown remediation grew from \$1 million in the Senate budget and \$5 million in the House budget to \$15 million, more than was even requested (\$10 million). The Pinellas Park request was \$956,000 but grew to \$13.5 million in conference.

### PROJECTS IN THIS CATEGORY

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DEP	1755B	Toytown Landfill environmental remediation for youth sports	\$15,000,000	H/S	Pinellas	9167	2002
DEP	1755B	Pinellas Park Youth Sports Complex to provide recreational amenities to at-risk and economically disadvantaged youth	\$13,500,000	H	Pinellas	3883	2606
DEO	2286A	Sports Training and Youth Tournament Complex	\$35,000,000	S	Pasco		2754

## Acquisition, Restoration of Historic Properties

The Department of State has grant programs to fund historic preservation—Small Matching (up to \$50,000) and Special Category (up to \$500,000) grants. The Legislature funded both approved lists in their entirety. Fourteen projects that did not go through the grant processes were also funded. Two of the projects below were funded last year and the requests said they would not be seeking future state funding. The Historic Peck Center was added back by the sprinkle lists.

**PROJECTS IN THIS CATEGORY**

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
State	3162	Palm Beach County Oral History Project	\$47,400	H	Palm Beach	3331	2788
State	3162	West Florida Historic Preservation - Site Preservation and Operations	\$750,000	SH	Escambia	4603	2042
State	3165A	Bay of Pigs - Brigade 2506 Museum and Library	\$2,600,000	S	Miami-Dade	2925	1650
State	3165A	City of Lake Helen - Historic City Hall Roof and Window Replacement	\$180,000	S	Volusia	2995	1085
State	3165A	Coral Gables - Restoration of Historic Gondola Building	\$750,000	H	Miami-Dade	4173	2744
State	3165A	Exterior Restoration of the Historic Sidney & Berne Davis Art Center - Phase 1	\$500,000	S	Lee	4581	1904
State	3165A	GFWC Dade City Woman's Club Historic Building Restoration	\$300,000	S	Pasco	3747	2308
State	3165A	Groveland Historic Train Station	\$236,641	S	Lake	3195	1725
State	3165A	Harry S. Truman Little White House Exterior Hardening and Interior Restoration	\$250,000	SH	Monroe	2489	1182
State	3165A	Historic Peck Center Repairs Phase 2	\$1,000,000	S	Nassau	3139	1869
State	3165A	Maitland Art Center Structural Rehabilitation	\$200,000	S	Orange	3647	2075
State	3165A	West Lewisville Education Center	\$612,711	H	Duval	3571	1468
State	3165A	Renovation of Old Stanton High School	\$1,500,000	H	Duval	4473	1934
State	3165A	Woman's Club Stabilization and Restoration - Phase 2 - New Smyrna Beach	\$500,000	S	Volusia		1087

**Cultural and Museum Grants**

The Florida Department of State (DOS) has six separate ongoing cultural grant programs. This year, there is an additional one, compliments of federal stimulus funding—the Florida American Rescue Plan (ARP) Cultural Grant Program. The 2022 Legislature is using another \$30.4 million in ARP State Fiscal Recovery Funds for projects approved through the African-American Cultural and Historical Grant program. The entire Cultural and Museum General Program Support Grants ranked list was also funded (with general revenue). Some grants programs received no funding in the new budget, including the Cultural Facilities Grants Program. The 46 approved recipients did not get the \$16.1 million recommended by DOS, but 14 facilities that bypassed the competitive evaluation and prioritization process did receive funding totaling \$9.0 million for fixed capital outlay projects. Five of these will receive far more than the largest award the approved grant recipients would have received if the recommended list would have been funded.

**PROJECTS IN THIS CATEGORY**

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
State	3193	Museum of Science and History of Jacksonville - Early Learning Initiative	\$103,436	S	Duval	4981	2633
State	3193	Sarasota Performing Arts Center - Resiliency-Focused Architecture and Design	\$990,000	H	Sarasota	2669	2053
State	3193	The Pinellas Science Center - STEAM Education	\$500,000	H	Pinellas	9033	
State	3193	Vero Beach Art Club Art Education for Adolescents and Veterans	\$35,000	S	Indian River		2381
State	3200	Carter G. Woodson African American History Museum	\$500,000	S	Pinellas	3769	1838
State	3200	Daytona Beach Veterans Museum and Education Center	\$126,000	S	Volusia		2283
State	3200	Fort King Museum, Education, and Tourism Center	\$700,000	S	Marion	2247	1684
State	3200	Hillsborough County African-American Arts and Cultural Center	\$500,000	S	Hillsborough		2701
State	3200	Military History Museum Building Expansion - Osceola	\$675,000	S	Osceola		2465
State	3200	Museum of Science and History of Jacksonville - Early Learning Initiative	\$196,564	S	Duval	4981	2633

State	3200	Nassau County Performing Arts Centre	\$300,000	S	Nassau	3027	2032
State	3200	Pasco County Cultural Arts	\$2,000,000	S	Pasco	9249	2331
State	3200	Pioneer Florida Museum and Village Archives Center	\$300,000	S	Pasco	3011	1736
State	3200	Polk County History Center Chiller and Air Handler Replacement	\$1,250,000	S	Polk	2513	1631
State	3200	tag! Children's Museum	\$500,000	H	St. Johns	4911	2084
State	3200	The Nygren Buggy Collection	\$25,000	S	Seminole	2131	1064
State	3200	The Pinellas Science Center	\$1,500,000	HS	Pinellas	3831	1464
State	3200	West Park Cultural Facilities Development	\$400,000	S	Broward	4187	1900

### Projects Added Back to Budget by the Sprinkle Lists

Member projects added to the budget during the conference process (meaning they were not in either the House and or Senate budget as passed by the respective chambers) used to make up a large portion of the Budget Turkey list, but the appropriations (member) project reforms have limited such additions. The inclusion of a member project that was not in either budget is prohibited by the Joint Rules of the Florida Legislature, but that issue has not been raised. In FY 2020-21, it appeared the practice was starting to resurface as that budget had 12 projects added in conference, the most Florida TaxWatch has seen since the new rules. This marks the second year in a row that no member projects were added during conference. However, there were a number of appropriations that were added back to the budget through the sprinkle lists after they had been removed earlier in conference. While many projects had their appropriation increased significantly in the sprinkle lists, the below projects would not have received funding without being added at the very last minute. Some of these projects appear in other sections of the Budget Turkey Report, but they are only counted once in the item and dollar totals.

#### PROJECTS IN THIS CATEGORY

AGENCY	LINE ITEM	PROJECT	GR	H/S	COUNTY	HB	SEN FORM
DOE	104	Florida Trade Academy (Pre-Apprenticeship Program)	\$503,788	S	Hillsborough	2711	1979
DOE	104	SLPS: Growing Teachers From Within	\$984,900	S	St. Lucie	2323	1102
DOE	104	African American Cemetery Education Tampa Bay	\$750,000	S	Pasco	4815	1469
DOE	122	Dade Institute Coding Certification Program	\$250,000	S	Miami-Dade	4521	2567
DOH	466A	Hernando County - Access to Integrated Care - FCO	\$2,000,000	S	Hernando		2163
DEP	1665A	"Smart Stormwater Management to Improve Florida Water Quality and Prevent Flooding"	\$250,000	H	Santa Rosa	4011	2461
DOT	1988A	Downtown Flagler Street Lighting Project	\$200,000	S	Miami-Dade	2395	2396
DOT	1988A	Ridge Road Extension Phase 2B	\$14,000,000	S	Pasco	2311	1268
DOT	1988A	Walton County Multi-Use Trails	\$800,000	S	Walton	9299	2445
DEO	2286A	Holmes County Public Safety Facility	\$500,000	S	Holmes		2573
DEO	2286A	K-9 Behavioral Enrichment & Training To Enhance Rehoming	\$100,000	S	Miami-Dade		2426
DEO	2286A	Sports Training and Youth Tournament Complex	\$35,000,000	S	Pasco		2754
State	3165A	Historic Peck Center Repairs Phase 2	\$1,000,000	S	Nassau	3139	1869

### Other Projects Recommended for Scrutiny by the Governor

The member projects below do not qualify as Budget Turkeys because they followed the appropriations project rules, were not added in conference, and there may be no statutory selection process for them (see Recommendations); however, they are areas that have historically contained numerous member projects that deserve special scrutiny.

**Local Transportation Projects (DOT 1998A) - \$498.6 million** – Historically, almost every project in this line-item has been put on the Budget Turkey list. This is because these projects circumvent the process that develops the FDOT Work Program and since they have been funded by the State Transportation Trust Fund, they take limited transportation dollars away from the vetted and comprehensively planned projects that are in the Work Program. In our past Budget Turkey reports, Florida TaxWatch has urged the Legislature, if they choose to continue funding these local member projects, to use general revenue to avoid impacting the Work Program. Florida TaxWatch commends the 2022 Legislature for heeding our recommendation and using GR to fund the entire list of projects. However, that recommendation was based on the normal funding level of tens of millions of dollars, not the nearly one-half billion dollars that is being appropriated this year. This is far too many projects to fund without a statutorily established competitive selection process (see our recommendations later in this report.) This year, because these projects do not negatively impact the Work Program (which is being bolstered with \$937 million in additional federal funds and more coming from the federal Infrastructure and Jobs Act) they are not on the Budget Turkey list (with the exception of three mentioned above that were removed from the budget during conference, only to be added-back by the sprinkle lists). Still, we expect there are many projects in this line-item that warrant special veto consideration.

**Water Projects (DEP 1665A and other line-items) - \$368.4 million** – Restoration and protection of Florida's valuable water resources has been a top priority for the Governor DeSantis and the Legislature, as evidenced by increased funding, the recent establishment of a dedicated revenue source for the Wastewater Grant Program (funded at \$125 million this year), and the creation of the Statewide Flooding and Sea Level Rise Resilience Plan/Resilient Florida Grant Program (\$491 million). The budget includes additional water quality funding of more than \$625 million, plus long-standing local assistance programs such as \$265 million for wastewater treatment facility construction, \$203 million for drinking water facility construction loans, and \$46 million for small county wastewater treatment grants and small disadvantaged community water infrastructure grants. Despite this, the Legislature continues to earmark scores of local water projects that are submitted as member projects, circumventing formal, competitive selection processes and a comprehensive, coordinated, statewide strategy. This is contrary to the Governor's and the Blue-Green Algae Task Force's recommendation that funding for projects should be determined using the best scientific data to ensure that limited available funds for a massive need are spent where they will get the best return on investment. This year, line-item 1665A contains 243 projects worth \$368.4 million—more than triple last year's record dollar amount. There are many more spread throughout the Department of Environmental Protection. Historically, instead of specifying individual member local projects as budget turkeys, Florida TaxWatch has continually recommended a formal grants process, with review and prioritization by experts, for local water projects.

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This year, Florida TaxWatch specified the wastewater projects in 1665A as turkeys and there are other projects in this line-item that likely could have sought funding through other programs, including flooding and resiliency. Florida TaxWatch recommends the Governor closely review all member water projects. Funds from any of these projects that are vetoed could be put back into the grant programs.

**College & University Construction Projects (DOE 17, 17A and back of the bill section 197) - \$788.5 million** - The Board of Governors (BOG) and the Division of Colleges have a required Public Education Capital Outlay (PECO) selection process for higher education construction projects. Three years ago, the Legislature strengthened it, creating a point system to prioritize the projects with the focus on finishing projects that are already in the pipeline before adding new ones with significant future year funding needs—a long-time Florida TaxWatch recommendation. Often, the Legislature does not follow the recommended lists and funds projects that are not recommended or that are a lower priority. This is also the case this year. In the Department of Education budget, the Legislature used \$177.0 million in PECO funds and \$53.5 million in GR to fund nine college and university projects. In addition, in a list presented for the first time at the very end of the budget conference, \$558.0 million from the federal Fiscal Recovery Fund was appropriated for 34 projects. An additional \$843.7 million in these federal funds was provided for college and university deferred maintenance, which Florida TaxWatch has highlighted as a neglected higher education FCO priority.

Six of the 21 projects on the BOG's statutorily-required PECO list were funded—priorities 1, 2, 5, 7, 18 and 19. Another 12 projects that were not on the list, meaning they were not among the first two priorities for each school, were also funded. All but two of the college's top seven priorities were funded but so were several projects ranking towards the bottom of the 56-project recommended priority list. In addition, nine projects not on the multi-year list were funded. Most of the projects that were not included in the BOG and college recommendations were funded with the federal dollars. In a normal year, many of these projects would have made the turkey list. However, as we did last year, we allowed more legislative discretion with the federal funds. Also, since PECO funding has been limited (there has been no bonding of PECO for many years) and maintenance was finally addressed in a big way, none of the college or university projects show up on our turkey list.

**Housing and Community Development Projects (DEO 2281/2286A) - \$107.9 million** – The money spent on these projects has been growing, and this year it exploded, exceeding \$100 million. This line-item has become a catch-all for different types of member projects. Some first show up in other parts of the budget but end up here. There are transportation projects, water projects, public safety, parks and recreations, social services, historic preservation, emergency shelters, and more projects that are funded in other agencies. Projects include \$35 million for a new spring training facility for the Tampa Bay Rays (which is on the Budget Turkey list), aquariums, a river walk, a marine research facility, a new City Hall, and several other local government buildings. All are projects that a local community would love to have, but are they things the state should be funding, especially considering the federal funding local governments have received and will receive? Many of the recipients are small, fiscally constrained counties for which funding projects such as these is difficult, but if the Legislature wants to have a program to fund these types of projects, a better selection process is needed.

**Local Law Enforcement Special Projects and Fixed Capital Outlay (FDLE 1248/1253A) - \$78.4 million; Local Fire Service and Fixed Capital Outlay (DFS 2425A and 2431A) - \$46.2 million; Local Emergency Management Facilities – (EOG 2645) - \$31.8 million**—These are essential government services, but they have historically been local government responsibilities, especially fixed capital outlay. More of these projects have been getting state funds in recent years and this year funding ballooned. It may make sense for the state to provide assistance for tax-strapped, fiscally constrained counties and economically disadvantaged cities, but if the Legislature wants to provide funding, a competitive selection process should be established.

**School and Instructional Enhancements (DOE 104/122) - \$50.9 million** – In addition to 64 member projects, this includes nine projects that have become recurring base projects. This is generally funding for private organizations to provide educational services and programs. There is no formal selection or competitive bid process and often no requirements for performance. Further, school districts have discretionary revenue to fund some of these types of programs if they see fit.

**Work Force Projects (DEO 2245A/2251A) - \$9.0 million** – These are in addition to \$261.9 million in the budget for local workforce development boards. The Legislature has recently revamped the state's workforce development system. It is unclear whether these projects fit that new focus.

**Economic Development Projects (DEO 2297A) - \$6.0 million** – A relatively modest (especially for this year) five projects, this line item has tightened up in the last couple of years, with most of the projects seeming to have more of a clear economic development focus. Still, there should be a statutory competitive selection process.

**Various Other Non-State Fixed Capital Outlay** – In addition to the ones listed above, there are millions of dollars in the budget for member projects for private organizations and local governments to construct, renovate, repair, or even purchase buildings/facilities the state does not/will not own. Governors have vetoed some of this fixed capital outlay spending, citing that local government facilities are a local responsibility and there is no clear statewide return on investment for constructing, maintaining, or renovating privately-owned facilities.

## ADDITIONAL RECOMMENDATIONS TO STRENGTHEN THE BUDGET PROCESS

To further promote the integrity of Florida's budget process, and to get a handle on the proliferation of member projects, Florida TaxWatch offers these recommendations:

**Statutory Competitive Selection Processes** – The lack of a systematic review and selection process in some areas of the budget has become a glaring problem. Member projects are peppered throughout the budget, but there are several line-items where one can count on numerous projects ending up. Of course, this year, there is a record number of projects and funding.

To make sure that these projects are prioritized; funded with a transparent, coordinated, statewide vision; compete for limited funding fairly; and meet specified requirements to qualify for funding, Florida TaxWatch recommends that, if the Legislature is going to fund such projects, it creates a competitive review and selection process in statute for each of these areas:

- Water Projects – Line-item 1665A - \$364.8 million
- Local Transportation Projects – Line-item 1998A - \$498.6 million
- Housing and Community Development Projects – Line-item 2281/2286A - \$107.9 million
- School and Instructional Enhancements – Line-item 104/122 - \$50.9 million
- Private College and University Projects – Line-item 57/58A - \$62.1 million
- Special Local Law Enforcement Projects – Line-item 1248/1253A - \$78.4 million
- Local Fire Service – Line-item 2425A/2431A - \$46.2 million
- Economic Development Projects – Line-item 2297A - \$6.0 million
- Local Emergency Management Facilities – Line-item 2645 - \$31.8 million
- Workforce Projects – Line-item 2245A/2251A - \$9.0 million

**Supplemental Funding Lists (“Sprinkle Lists”)** – It has become routine for the budget conference process to end with each chamber accepting the other chamber's supplemental funding lists worth more than \$100 million each. This is done without public debate or discussion and the lists have been developed and agreed to in private. The lists include increased funding for some projects already in the budget and can also introduce new projects or add back projects that conferees agreed to remove, sometimes including items that had not been discussed before. Like many things in this year's budget, the sprinkle lists grew to (by far) record size., The House list contained 62 items worth \$257.1 million. The Senate added \$511.8 million to 161 projects. This means \$768.9 million in hard-earned taxpayer dollars were spent as almost an afterthought, after all the various budget areas had been “closed-out”. It should be noted that this year's list contained significant additional funding for established statewide government programs. It is understandable that there can be some money left over when negotiations are finished. Adding money to existing programs in this way, while certainly not the best budget practice, is not as bad as adding new projects or increasing member project funding, but these supplemental funding lists should be discontinued.

**Local Transportation Projects** – A few years ago, the Legislature created the Economic Development Transportation Projects program to fund transportation projects that promote economic development and growth. It became a way to simply add local transportation projects to the budget. After the House unsuccessfully attempted to repeal this program several years ago, the budget no longer has a line-item for the Road Fund and there is now a line-item simply called Local Transportation Projects. While this is a more truthful description, it also removes even the appearance of a selection process. Projects that are not part of the FDOT Work Program take limited transportation dollars away from the vetted and comprehensively planned projects that are in the Work Program. The new budget already has \$212 million for recurring local transportation assistance program, including \$50 million in federal State Fiscal Recovery Fund dollars the Legislature added to the Small County Outreach Program and the Small County Road Assistance program. If Local Transportation Projects are going to stay, a formal competitive selection process, with whatever criteria the Legislature sees fit, should be established.

Most importantly, a set amount of funding should be established so FDOT may include it in the Work Program, and the Legislature should not exceed that amount unless it uses general revenue to fund the additional cost. Florida TaxWatch recommends that the Legislature stop earmarking these projects to allow a process to decide which projects have the highest return on investment and to ensure they are considered within the state's coordinated transportation planning process. Last year, the Governor recommended, along with a \$50 million appropriation, legislation to resurrect the Economic Development Transportation Projects (EDTP) program and strengthen the selection process and enhance accountability and project oversight. Not surprisingly, the Legislature was not interested. Florida TaxWatch recommends the Governor continue to again propose that legislation, and the Legislature enact it.

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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.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not solicit government appropriations. Membership support provides 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.

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