

Florida TaxWatch



THE TAXPAYERS' GUIDE TO FLORIDA'S FY2022-23 STATE BUDGET

JULY 2022

Dear Fellow Taxpayer,

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2022-23 state budget, which went into effect July 1, 2022. The report includes all appropriations for the new fiscal year—the General Appropriations Act (GAA), “back-of-bill” spending, and general bills—net of the Governor’s vetoes.

With billions in federal aid coming to Florida during the pandemic, and state revenue collections well-above pre-COVID levels, the 2022 Legislature came into session with an historically high budget surplus. Including the \$3.5 billion in federal fiscal recovery funds not yet spent, lawmakers had almost \$54 billion in GR available for the new budget. As a comparison, the 2021 Legislature appropriated \$36.5 billion in GR.

The 2022 Legislature passed a record \$112.1 billion budget. After adjusting for other appropriations and vetoes, appropriations for FY2022-23 total \$110.189 billion, an 8.4 percent increase over current spending. The state budget has grown by nearly 20 percent in two years. In addition, the GAA includes \$3.5 billion in federal fiscal recovery funds and another \$2.1 billion in federal and state funds in the “back-of-the-bill” which are not included in these totals (because they are technically appropriated for FY2021-22).

This increased revenue led the 2022 Legislature to invest in state employees with an across-the-board 5.4 percent pay raise (plus numerous other targeted pay enhancements) and provide substantial increases in per-student spending and education facilities, environmental, and health care spending. And, of course, legislators passed an unprecedented number of local projects to take back home. (See the Florida TaxWatch 2022 Budget Turkey Watch report).

Lawmakers also provided \$1 billion in tax relief, most of it going to individual taxpayers, with relatively little targeted at businesses. Even with all these spending initiatives, the state still has record General Revenue (GR) reserves of \$11.9 billion (a number that is sure to grow considerably when the next revenue estimates are adopted in August).

These reserves were boosted by the Governor's \$3 billion in line-item vetoes. While not all these vetoes reduced the size of the budget, they did cut FY2022-23 spending by \$2.1 billion (\$1.9 billion in GR).

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

\$110.189_b

in total spending - the most in Florida history

\$8.536_b or **8.4%** higher than FY21-22

\$41.978_b **\$28.972_b** **\$39.240_b**
general revenue state trust funds federal funds

112,353 state employees (ftes)

\$11.9_b } reserves
general revenue fund **\$8.3_b**
budget stabilization fund **\$3.1_b**
emergency preparedness & response fund **\$500_m**

\$40.0_m trust fund sweeps

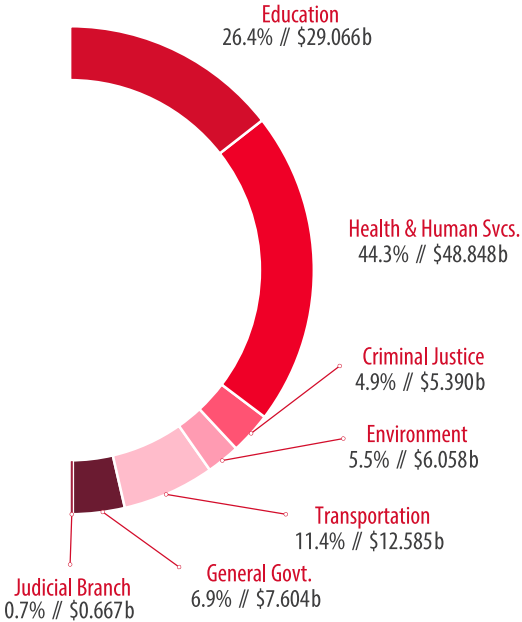
\$48.848_b **\$29.066_b**
human services education

\$12.585_b **\$7.604_b**
transportation general government

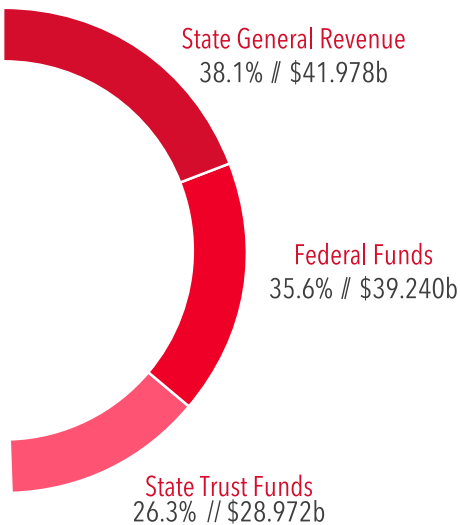
\$6.028_b **\$6.058_b**
criminal justice & courts environment

Figures rounded. The amounts in this *Guide* include the General Appropriations Act, including "back of the bill" appropriations for FY2022-23, plus appropriations in general bills passed by the 2022 Legislature. The numbers are also net of the vetoes by Governor DeSantis.

Appropriations by Program Area

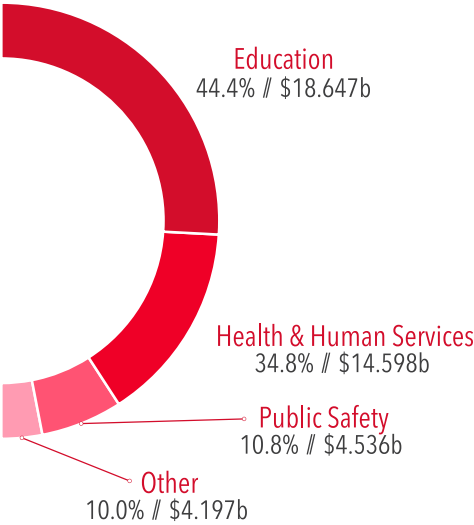


Appropriations by Funding Source



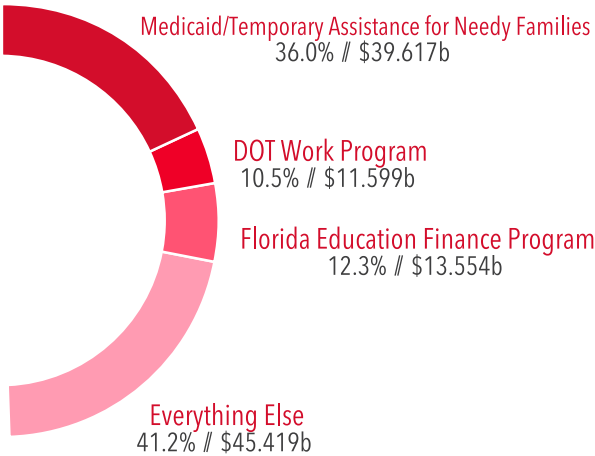
General Revenue Spending

Three Budget Areas Make Up Nearly 90% of General Revenue Spending



Overall State Spending

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



Education Highlights

\$ billion

Agency	2022-23	2021-22	Change
Public Schools	\$16.925	\$17.998	-5.96%
Universities	\$5.627	\$5.349	5.20%
Early Learning	\$1.723	\$1.914	-9.98%
Colleges	\$1.528	\$1.362	12.19%
Other	\$3.263	\$3.467	-5.88%
Total	\$29.066	\$30.090	-3.40%

The Florida Education Finance Program (FEFP) will provide \$24.294 billion to school districts, an increase of \$1.695 billion (7.5 percent). This includes \$10.740 billion in local funding which is not included in budget totals. The overall 6.0 percent decrease in total public school funding is largely due to last year's inclusion of \$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.

Per-Student FEFP Funding of \$8,142 is an increase of \$385 per student (5.0 percent). There are 70,577 more students expected in public schools. The base student allocation (flexible funding) will increase by \$214 per student (4.9 percent).

Teacher Compensation – The Teacher Salary Increase Allocation created last year was increased from \$550 million to \$800 million to continue to raise the minimum K-12 teacher salary to \$47,500 (top 5 nationwide).

Other FEFP Increases – The Legislature also provided increases in the Safe Schools (\$30 million), Mental Health (\$20 million), and Reading Instruction (\$40 million) allocations.

Federal Funds – Much of the ESSER funds mentioned above have yet to be spent. The new budget provides that the unexpended balance of \$674.0 million appropriated last

year, plus \$201.6 million in American Rescue Plan Funds, will be distributed to all school districts to implement summer enrichment camps that target students' academic and extracurricular needs, after school programs, and individualized tutoring services that address public school students' academic, social, and emotional needs. This money is technically appropriated for FY2021-22 (even though it will be spent in FY2022-23) so it is not counted in the new budget totals.

Workforce Education – Public school workforce education programs received a \$56.1 million (10.7 percent) increase over last year's funding level.

Early Learning – A good year for early learning, as the Voluntary Pre-K program received an additional \$44.8 million to boost per-student spending by \$317 (12.8 percent), the highest base level funding ever.

State Colleges will enjoy a significant increase in total state funding of \$166 million (12.2 percent), including \$55.0 million in increased operational support. Recurring funding of \$35.0 million goes to the Open Door Grant Program to create a demand-driven supply of credentialed workers for high-demand occupations and expand the affordability of workforce training and credentialing.

State Universities received a \$278 million (5.2 percent) increase in total funding, which includes \$560 million in performance funding, \$295 million of which comes from universities' base funding. Increased funding is also provided for cybersecurity resiliency (\$20.5 million) and the Moffit Cancer Center workload increase (\$10.0 million).

Nursing Education – \$125 million is provided to create two new nursing education programs to assist with the nursing shortage. These will reward performance and excellence of programs at Florida's career centers, state colleges, and universities and incentivize collaboration between nursing education programs and healthcare partners.

Public Education Capital Outlay – It was a very good year for educational facility funding. In addition to \$470.8 million in state funds, the Legislature appropriated \$1.466 billion in federal fiscal recovery funds for construction and maintenance.

- **Maintenance** – Neglected for several years (except for charter schools), \$843.7 million in federal funds were provided for university and college maintenance and repair projects. State funds went to charter schools (\$195.8 million) and public schools (\$11.4 million).
- **Construction Projects** – Funds were provided for colleges (\$179.2 million), universities (\$457.0 million), public schools (\$78.3 million), and developmental research (Lab) schools (\$8.1 million).

Health & Human Services Highlights

\$ billion

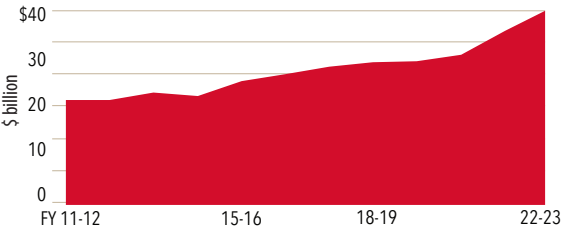
Agency	2022-23	2021-22	Change
Health Care Administration	\$38.609	\$35.441	8.94%
Persons with Disabilities	\$2.145	\$1.653	29.76%
Children & Families	\$4.183	\$3.753	11.46%
Elder Affairs	\$0.349	\$0.405	-13.83%
Health	\$3.390	\$3.157	7.38%
Veterans' Affairs	\$0.172	\$0.155	10.97%
Total	\$48.848	\$44.565	9.61%

Medicaid and TANF— The \$39.6 billion program now serves 5.1 million people, the largest case roll ever. The budget provides \$2.2 billion for caseload and price increases. Another \$58.8 million is provided for KidCare recipients shifted to Medicaid.

Hospital Funding — The \$309 million “critical care fund” for hospitals that serve the poorest and sickest patients was almost entirely cut. However, additional funding was provided for specialty children’s hospitals (\$84.9 million), cancer hospitals (\$156.2 million), and “outlier” hospitals that do not participate in the Direct Payment Program and do not get automatic increases (\$50.2 million).

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 \$598.8 million in contributions from local governments to pull down \$909.6 million in federal funds.

Growth in Medicaid/TANF Appropriations



Medicaid Reimbursement Rates – Rates were increased for Medicaid providers (\$273.6 million) and nursing homes (\$212.8 million) to ensure a \$15 per hour minimum wage. Rates for Intermediate Care Facilities for Individuals with Intellectual Disabilities (\$29.6 million), maternal fetal medicine providers (\$2.5 million), and organ transplants (\$6.3 million) were also provided.

Elder Affairs received \$9.0 million to fund 1,021 individuals on the waitlist for the Community Care for the Elderly program and \$21.0 million for 600 more slots in the Program of All-Inclusive Care for the Elderly (PACE). PACE provider rate increases were also provided (\$61.7 million).

Alzheimer's Disease research and care received \$52.3 million for the Alzheimer's Disease Initiative, including \$12.0 million to provide respite services to 1,200 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 \$3.6 million for statewide and local projects. Another \$13.0 million is provided for Alzheimer's research.

iBudget Waiver – Another 1,192 persons with disabilities will be served by the Home and Community-Based Services waiver program, following last year's largest waitlist reduction in history. The additional \$59.6 million investment will help those with intellectual disabilities live, learn, and work in their communities.

Other Funding for Persons with Disabilities – Funding allowed for increased provider rates (\$403 million), providing a recurring dental services program for the developmentally disabled (\$8.5 million), and providing more people with supported employment services in the Employment Enhancement Project.

Maintenance Adoption Subsidies and Incentives – \$10.1 million is provided for an additional 4,200 adoptions and \$5.1 million for incentives to adopt from the child welfare system (the program is also expanded to include law enforcement officers).

Child Welfare – The budget provides \$150.2 million in funding for Community-Based Care lead agencies to decrease caseload ratios for caseworkers and increase prevention services, as recommended by Florida TaxWatch. There is also \$44.0 million to achieve parity in monthly payments for relative and nonrelative caregivers and foster parents, as well as a supplemental child-care subsidy of \$200 per month for caregivers and foster parents to care for young children in the child welfare system. New fatherhood initiatives are created to develop mentorship programs and address the comprehensive needs of fathers in Florida (\$70 million).

Behavioral Health – Funding is provided for community-based services (\$211.1 million), state mental health treatment forensic beds (\$20.0 million), treatment facility operations (\$2.7 million), and opioid response and abatement (\$35.9 million).

Cancer Research – The budget includes \$100 million to support Florida's National Cancer Institute Program, including \$37.7 million for the new Casey DeSantis Cancer Research Program.

Moffit Cancer Center Expansion Vetoed – The Legislature made a large commitment to build a new Moffit life sciences campus in Pasco County. However, the Governor struck a \$20 million appropriation from the budget, as well as a section in SB 2526 that would have committed the state to a 30-year, \$20 million annual contribution for the expansion. Another \$7.1 million for a magnet STEM school on the campus was also vetoed. Moffit will share, along with two other centers, in the \$100 million mentioned above.

Criminal Justice Highlights

\$ billion

Agency	2022-23	2021-22	Change
Corrections	\$2.959	\$2.895	2.21%
Justice Admin	\$1.067	\$1.042	2.40%
Juvenile Justice	\$0.607	\$0.585	3.76%
Law Enforcement	\$0.373	\$0.313	19.17%
Legal Affairs	\$0.373	\$0.368	1.36%
Offender Review	\$0.012	\$0.012	0.00%
Total	\$5.390	\$5.216	3.36%

Correctional Facilities – The Governor vetoed \$650.0 million to construct a new 4,500-bed prison and \$200.0 million for a new 250-bed correctional hospital. The governor did approve \$16.4 million for repair and maintenance operations of corrections and juvenile justice facilities statewide.

Correctional and Probation Officers – The minimum salary will be increased to \$41,600 (\$20 per hour) and other position classifications ranging from \$45,760 to \$57,886. This is in addition to the 5.38 percent increase given to all state employees. Funding is also included to continue the transition of correctional officers from 12-hour shifts to 8.5-hour shifts at state-operated institutions.

Private Prisons – \$33.9 million is provided for private prison per diem increases associated with contract re-procurement, and to provide salary increases for correctional officers in privately operated facilities to mirror increases provided to state correctional officers.

Juvenile Justice – Provider pay is increased to ensure a minimum wage of \$15 per hour (\$5.3 million). Funding was also increased to expand vocational and educational services (\$3.7 million), prevention and early intervention programs (\$1.6 million), and electronic monitoring enhancements (\$1.0 million).

Law Enforcement Pay and Recruitment – \$15.0 million is provided for salary increases for Deputy Sheriffs and County Correctional Officers in fiscally constrained counties. \$20.0 million is provided to issue signing bonuses of up to \$5,000 for new recruits and out-of-state officers who join Florida police departments, sheriffs' departments, and state law enforcement agencies. New officers from out of state will also receive up to \$1,000 for recertification process costs when relocating to Florida. Another \$5.0 million will go toward scholarships to help students complete the required training to become a law enforcement officer.

Adoption Benefits – Law enforcement officers who adopt a child from within the child welfare system will have access to benefits including \$10,000 for adopting a child and \$25,000 for adopting a child who has special needs.

First Responders – Up to \$125 million in federal funds from the American Rescue Plan will provide another \$1,000 bonus payment for essential first responders employed by the local government as a sworn law enforcement officer, emergency medical technician, firefighter, or paramedic.

Legal Affairs/Attorney General – To address increased workload, \$3.5 million is provided to the Office of the Solicitor General and Statewide Prosecution Units.

Judicial Branch Highlights

\$ billion

Agency	2022-23	2021-22	Change
State Courts	\$0.638	\$0.667	-4.35%

Appellate Court Realignment and Workload – \$9.7 million and 62 positions are provided for seven additional district court of appeal judgeships, support staff, and operational expenses related to the creation of a new Sixth District Court of Appeal. Another \$4.5 million is provided to complete the implementation of the appellate case management solution.

No New Courthouses – The Governor vetoed a \$50.0 million appropriation for a new courthouse in the new 6th District. He also struck \$15 million for the new Bernie McCabe 2nd District Court of Appeals courthouse in Pinellas County.

Pandemic Recovery Plans – To address the case backlog caused by COVID-19, \$10.0 million is provided for trial courts. Another \$6.25 million is provided for the Clerks of the Court Pandemic Recovery Plan.

Substance Abuse Medication – \$12.2 million for medication-assisted treatment of substance abuse disorders in individuals involved in the criminal justice system.

Environment Highlights

\$ billion

Agency	2022-23	2021-22	Change
Agriculture	\$1.959	\$1.772	10.55%
Environmental Protection	\$3.622	\$2.210	63.89%
Fish & Wildlife	\$0.476	\$0.429	10.96%
Total	\$6.057	\$4.411	37.32%

Everglades Restoration – The budget invests more than \$600 million for Everglades restoration. This includes \$86.5 million for Restoration Strategies, \$202.1 million for the Comprehensive Everglades Restoration Plan (CERP), \$73.3 million for the Northern Everglades and Estuaries Protection Program, \$64.0 million for the Everglades Agricultural Area Reservoir, and \$65.0 million for Phase II of the C-51 Reservoir. Federal stimulus funding (State Fiscal Recovery Fund) provides \$100.0 million for projects designed to achieve the greatest reductions in harmful discharges to the Caloosahatchee and St. Lucie Estuaries. The Governor vetoed another \$350.0 million appropriation of state funds for the same purpose.

Wastewater Grant Program – \$125.0 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.

Other Water Quality Funding –

- *Total Maximum Daily Loads (\$50.0 million)* – Accelerate projects to meet nutrient reduction goals.
- *Targeted Wastewater and Stormwater Projects (\$68.0 million)* – Projects in the Indian River Lagoon, Springs Coast Watershed, and the Caloosahatchee and Peace River Basins.
- *Biscayne Bay (\$20.0 million)* - Projects that address water quality impairments and coral reef restoration.

- *Septic Incentive Program (\$10.0 million)* - Incentivize homeowners in Priority Focus Areas to upgrade their septic system to include nitrogen-reducing enhancements.

Local Water Projects – The budget contained 243 local water projects worth \$368.4 million requested by legislators—more than triple last year’s record dollar amount. (See Florida TaxWatch’s 2022 Budget Turkey Watch Report). Governor DeSantis vetoed 55 of the projects, worth \$82.5 million.

Resilient Florida Program – \$270.9 million in state funds is provided for projects in the Statewide Flooding and Sea Level Rise Resiliency Plan. Another \$200.0 million in federal fiscal recovery funds is provided for these projects and the Resilient Florida Grant Program.

Springs Restoration receives \$75.0 million. 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 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 \$30.0 million is provided for beach projects in state parks.

State Parks – The state park beach funding is part of record funding of \$264.6 million for park improvements. This includes \$130.5 million to address the backlog of repair and renovation projects and \$86.1 million for new park development projects (at existing parks).

Florida Forever and Other Land Acquisition – Florida’s land acquisition program is provided \$100.0 million to acquire environmentally sensitive lands. Another \$300.0 million in State Fiscal Recovery Funds is for the acquisition of lands in fee simple or conservation easements to protect natural and rural

landscapes, with a priority on protecting wildlife corridors. Two very large member projects are also funded with federal funds, acquisition of the Green Heart of the Everglades (\$35.0 million) and Rattlesnake Key (\$23.0 million).

Manatee Rescue and Mortality Response – A record \$30.2 million is provided to protect Florida's official state marine mammal in the wake of an alarming death rate. This includes \$24.7 million to enhance, expand, and support the network of manatee acute care facilities; restore access to springs; provide habitat restoration in manatee concentrated areas; expand manatee rescue and recovery efforts; and implement pilot projects like the supplemental feeding trials that took place this past winter. The Fish and Wildlife Conservation Commission is provided \$5.5 million and 12 new positions to expand manatee mortality and response efforts, including aerial surveys.

Citrus Research and Recovery - \$16.6 million and five positions for citrus protection and research and \$13.0 million for the Citrus Recovery Program.

Wildfire Suppression and Land Management – The budget includes \$93.8 million for emergency wildfire management, \$57.7 million to replace equipment for fire suppression, \$9.0 million for repair and maintenance of forestry facilities, and \$8.0 million for climate adaption and mitigation.

Support for Food Banks/Feeding Programs - Farm Share (\$5.0 million), Feeding Florida (\$3.0 million), emergency feeding organizations (\$8.4 million), and various food banks (\$5.5 million).

Transportation & Economic Development Highlights

\$ billion

Agency	2022-23	2021-22	Change
Transportation	\$12.585	\$10.247	22.82%
Economic Opportunity*	\$1.272	\$1.104	15.22%
Total	\$13.857	\$11.351	22.08%

* The Department of Economic Opportunity is included with Transportation in this section, but in the General Government section in the Appropriations by Program Area from pp. 20-34 of this guide.

Transportation - The \$11.449 billion DOT Work Program includes:

- *Highway Construction* - \$4.4 billion (includes 180 new miles)
- *Bridges* - \$236.6 million to repair 64 bridges and replace 16 bridges
- *Resurfacing* - \$1.2 billion (2,690 lane miles)
- *Seaports* - \$135.9 million for infrastructure improvements
- *Aviation* - \$314.5 million in development grants
- *Rail Development and Public Transit* - \$867.0 million
- *Debt Service* - \$288.7 million
- *Safety Initiatives* - \$160.1 million

The budget also provides the remaining \$937.0 million of the \$2.0 billion in federal funds for the DOT spending authority authorized last year.

Local Transportations Projects - Every year, the Legislature funds millions of dollars in member-requested local projects that circumvent the FDOT Work Program development process and take limited transportation dollars away from the vetted and comprehensively planned projects that are in the Work Program. This year, the Legislature increased its usual appropriation of tens of million of dollars and funded 114 projects totaling almost \$500 million.

As we have recommended, funding was from GR, mitigating the impact on the Work Program. Our 2022 Budget Turkey Watch highlighted these projects, recommending the Governor scrutinize them closely. Forty of these projects (\$150 million) were vetoed.

Economic Development – VISIT FLORIDA was funded at \$50 million and this valuable program was extended five years until October 2028. Enterprise Florida received \$12.0 million, \$33.5 million was appropriated for Economic Development Tools, and Space Florida received \$18.5 million.

Broadband – \$400 million from the federal State Fiscal Recovery Fund will expand Floridians' access to high-speed broadband internet with a focus on unserved rural communities.

Workforce Development – Continuing the overhaul of Florida's workforce development system, the budget includes \$150.0 million for the Consumer-First Workforce Information System to create a workforce opportunity portal that integrates with an existing case management system to ensure a seamless point of entry for Floridians looking to improve their employment or education opportunities.

Affordable Housing – The \$362.7 million investment in affordable housing initiatives includes \$100 million for the Hometown Heroes Program which provides down payment assistance for law enforcement officers, firefighters, educators, EMTs, and other public servants.

General Government Highlights

\$ billion

Agency	2022-23	2021-22	Change
Administered Funds	\$0.927	\$0.342	171.05%
Business & Professional Regulation	\$0.158	\$0.165	-4.24%
Citrus	\$0.040	\$0.039	2.56%
Financial Services	\$0.616	\$0.411	49.88%
Governor's Office	\$1.659	\$1.698	-2.30%
Highway Safety & Motor Vehicles	\$0.538	\$0.506	6.32%
Legislature	\$0.219	\$0.218	0.46%
Lottery	\$0.210	\$0.198	6.06%
Management Services	\$1.042	\$0.948	9.92%
Military Affairs	\$0.075	\$0.070	7.14%
Public Service Commission	\$0.028	\$0.028	0.00%
Revenue	\$0.638	\$0.612	4.25%
State	\$0.182	\$0.120	51.67%
Total	\$6.332	\$5.354	18.27%

State Employee Pay Raises – The budget includes a 5.38 percent across-the-board state employee pay raise and a \$15 per hour minimum wage for state employees and many contracted services providers. In addition to the across-the-board increase, targeted pay hikes were provided to various state employee positions, including law enforcement and correctional officers, firefighters, veteran home nurses, and assistant public defenders and state attorneys.

Cybersecurity – The budget invests more than \$334 million in various state agencies and partners for security intelligence, modernization, and resiliency. This includes training for state and local employees, a local cybersecurity grant program, security and risk assessments, and migration of aging systems to secure cloud environments.

PALM Accounting System – \$44.6 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 – After deducting vetoes of \$10.5 million, funding was provided for Cultural and Museum Grants (\$46.5 million), Cultural Facilities (\$3.5 million), Library Grants (\$21.5 million), Historic Preservation Grants (\$2.4 million), and Acquisition and Restoration of Historic Property (\$27.5 million).

Trust Fund Sweeps

Department of Health

Grants and Donations Trust Fund	\$35,000,000
Medical Quality Assurance Trust Fund	\$5,000,000
Total	\$40,000,000

Total Net Appropriations for FY2022-23

General Appropriations Act (HB 5001)	\$112.071 b
"Back of the Bill"	\$0 .022 b
General Bills	\$0 .168 b
(Less) Governor's Vetoes*	\$(2.072 b)
Total FY2022-23 Appropriations	\$110.189 billion

* Not all of the Governor's \$3.132 billion in vetoes reduce the \$112.071 billion total of the GAA. For example, the \$1.0 billion he vetoed for the new Inflation Fund was not included in the GAA total.

Appropriations in the 2022 GAA for FY2021-22

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. Due largely to federal pandemic relief aid, \$5.6 billion was appropriated for FY2021-22, although most of it will be spent in FY2022-23. This is much more than normal, but far less than the \$15.1 billion in additional current year spending appropriated last year. This current year spending is not included in the \$110.189 billion GAA budget total. This year, these appropriations are:

Item	in Million \$	
	GR	TF
Benacquisto Scholarship deficit	\$2.085	
Children/Spouses of Vets Scholarships deficit	\$0.482	
Dual Enrollment Scholarship deficit	\$2.000	
ARP - Juvenile Justice education programs		\$20.000
CARES-CCDBG - Early Learning		\$10.035
CARES-CCDBG - transfer GOLD Seal program from DCF		\$0.129
ARP - CCDBG		\$1.920
Civil and Forensic Developmental Disability Center	\$1.014	\$2.717

THE TAXPAYER'S GUIDE TO FLORIDA'S FY2022-23 STATE BUDGET

	in Million \$	
	GR	TF
Domestic Violence Centers		\$3.135
Mental Health Facilities capacity	\$4.630	
Community Based Care lead agency deficits	\$6.265	
Refugee Services Program		\$12.000
FL Election Commission outside legal counsel costs	\$0.250	
Specialty Crop Block Grants		\$1.500
Citrus Canker Litigation - final payments	\$76.871	
MyFloridaLicense.com modernization		\$0.250
Accounting/financial audit - PALM cash mgt transactions		\$2.500
PALM-independent verification and validation		\$5.000
Purchase vehicles		\$0.197
Purchase vehicles		\$0.122
Information warehouse solution		\$0.500
Property and casualty financial examinations		\$0.550
Contracted legal services		\$0.250
3rd party cloud computing		\$1.500
State Data Center deficits		\$1.784
MyFloridaMarketPlace enhancements		\$2.200
Digitization and modernization of state purchasing files		\$0.500
People First System procurement - staff augmentation		\$1.200
Small Counties - Emergency sales tax distributions		\$5.200
Fiscally Constrained County distribution deficits	\$4.410	
Clerks of Courts distributions from contingency reserve		\$10.832
Image Management System replacement project		\$0.575
ARP - Homeowners Assistance Fund		\$304.246
Workforce Development Boards - SNAP Education/Training	\$4.950	
Federal funds accountability and compliance	\$6.150	
ARP - Coronavirus Local Fiscal Recovery Fund	\$708.213	
Florida National Guard Tuition Assistance Program	\$1.000	
Div. of Corps-cloud computing, Sunbiz, call center staffing	\$1.412	
Litigation costs	\$1.500	
Transport unauthorized aliens out of the state	\$12.000	
ARP - State Highway System projects		\$937.000
Convert LAS/PBS to new environment		\$2.000
ARP - Coronavirus State Fiscal Recovery Fund (see next page)	\$3,470.103	
Total	\$4,303.335	\$1,327.842

ARP – American Rescue Plan; CRRSA – Coronavirus Response and Relief Supplemental Appropriations Act; CCDBG – Child Care Development Block Grant

Note: The appropriations listed above do not include FY2022-23 reappropriations of unspent FY2021-22 appropriations that revert on June 30, 2022. There are many of these reappropriations in the back of the bill, along with unspent reversions that are not reappropriated, which add to available revenue. Figures may not add exactly due to rounding.

FY2022-23 Appropriations in General Bills

- HB 5 – Creating additional fetal and infant mortality review committees.
- Dept. of Health - \$1,602,000 (GR) (recurring)
- HB 543 – Uterine fibroid research database (includes one new position).
- Dept. of Health - \$802,900 (GR) (\$121,852 is recurring)
- HB 749 – Implement the electronic insurance verification system.
- Dept. of Highway Safety & Motor Vehicles - \$1,413,270 (TF) (nonrecurring)
- HB 1349 – Guardianship data transparency – Justice Administration Commission - \$2,400,000 (GR). Dept. of Elder Affairs - \$340,000 (GR)
- SB 70 – Claims bill – Relief of Donna Catalano.
- Dept. of Agriculture and Consumer Services - \$3,175,000 (TF)
- SB 80 - Claims bill – Relief of Christeia Jones.
- Dept. of Highway Safety & Motor Vehicles - \$7,500,000 (TF)
- SB 226 – Care for Retired Police Dogs Program.
- Dept. of Law Enforcement - \$300,000 (GR) (recurring)
- SB 1712 – Veteran Suicide Prevention Training Pilot Program.
- Dept. of Veterans' Affairs - \$500,000 (GR) (recurring)
- SB 2D (Special Session D) – My Safe Florida Home Program – hurricane mitigation inspections and grants for retrofitting homes.
- Department of Financial Services - \$150,000,000 (GR) (non-recurring). This bill also authorizes up to \$2 billion in GR to reimburse insurance companies for hurricane losses, if needed.

Coronavirus State Fiscal Recovery Fund Appropriations

One of the numerous federal laws providing aid to states in the wake of the pandemic is the American Rescue Plan's Coronavirus State Fiscal Recovery Fund. The Fund allocated \$8.8 billion to Florida's state government and \$7.1 billion more to local governments. Last year, the Legislature appropriated \$5.3 billion of the state share (net of vetoes). The 2022 Legislature appropriated the remaining \$3.5 billion in the "back of the bill" in the General Appropriations Act. It is technically appropriated for FY2021-22, so it is not included in the budget total. On June 30, 2022, unspent funds will revert and be reappropriated for FY2022-23. The Governor vetoed three college and university construction projects. That \$37.1 million will remain in the General Revenue Fund. This is where the federal dollars are going:

Public Education Capital Outlay

Deferred Building Maintenance Program - \$843.7 million

- Florida College System institutions
- State University System

Construction Projects - \$622.5 million

- Florida College System institutions
- State University System
- K-12 Public Schools
- Workforce Education

Broadband Opportunity Program - \$400.0 million

- Expand broadband Internet service to unserved areas of the state.

Land Acquisition - \$358.0 million

- Conservation easements to protect natural and rural landscapes - \$300 million. Priority shall be lands that preserve, protect, or enhance wildlife habitats or corridors and linkages or agricultural or rural lands.
- Green Heart of the Everglades – \$35 million (Member Appropriation Project Request)
- Acquire 11,000 environmentally sensitive acres that are hydrologically linked to the Everglades

- Rattlesnake Key Recreational Park - \$23.0 million (Member Appropriation Project Request)

Local Support Grants - \$205.0 million

- First Responder Bonuses - Up to \$125.0 million will be used for one-time recognition payments of \$1,000, after taxes, for each essential first responder employed by the local government as a sworn law enforcement officer, emergency medical technician, firefighter, or paramedic.
- Local Member Projects - The remaining money (at least \$80.0 million) will be used to allow legislators to request grants for local governments, education entities, or privately-operated programs to support local initiatives. The Legislative Budget Commission will develop a process for members to request Local Support Grants.

Florida Motor Fuel Tax Relief - \$200.0 million

- The money will be used to offset transportation revenue losses from the one-month gas tax holiday passed by the 2022 legislature (HB 7071).

Resilient Florida Grant Program - \$200.0 million

- Up to \$20.0 million will be used for grants to counties, municipalities, water management districts, flood control districts, and regional resilience entities to address the impacts of flooding and sea level rise. The remaining funds are for projects included in the Statewide Flooding and Sea Level Rise Resilience Plan.

Workforce Information System - \$150.0 million

- Provided to the Department of Economic Opportunity for the Consumer-First Workforce Information System project. This follows a \$100.0 million appropriation of federal fiscal recovery funds last year.

Capitol Complex Renovations and Repairs - \$115.0 million

- Replacement of the heating, ventilation, and air conditioning system, windows, and related repairs of the State Capitol Complex.

Water Quality Improvements – Everglades Restoration - \$100.0 million

- Part of the almost \$900 million in funding for the Everglades provided by the 2022 Legislature, these funds are for the design, engineering, and construction of projects designed to achieve the greatest reductions in harmful discharges to the Caloosahatchee and St. Lucie Estuaries as identified in the Comprehensive Everglades Restoration Plan.

State Emergency Operations Center - \$80.0 million

- Construction of a new State Emergency Operations Center in Leon County, to be managed by the Department of Management Services. The 2021 Legislature also appropriated \$100 million for this project.

County Transportation Projects - \$50.0 million

- Small County Outreach Program - \$30.0 million
- Small County Road Assistance Program - \$20.0 million

Florida Job Growth Grant Fund - \$50.0 million

- The Fund is an economic development program designed to promote public infrastructure and workforce training across the state. Projects are selected by the Governor, who recommended \$100 million for the grants.

African-American Cultural And Historical Grants - \$30.4 million

- This will fund approved projects on the Department of State's ranked list.

Rural Infrastructure Fund - \$25.0 million

- The Department of Economic Opportunity will use these funds for rural infrastructure projects pursuant to section 288.0655, Florida Statutes.

State Artifact Facility - \$13.8 million

- For the design and construction of an artifact curation facility in the Department of State.

Derelict Vessel Removal Program - \$11.7 million

- Following legislation from 2021 to strengthen the Fish and Wildlife Conservation Commission's Derelict Vessel Removal Program, the 2022 Legislature added this funding to the \$8.2 million already in the GAA.

Cultural Facilities Grants - \$10.0 million

- Funds the Department of State's recommended 2022-2023 Cultural Facilities Grants list.

Fish And Wildlife Conservation Commission Aircraft - \$5.0 million

- The funds will be used by the Commission for aircraft acquisition, fuel, and maintenance.

Growth in Florida's Budget

FY	Appropriations (\$ billion)	Annual Growth	Cumulative Growth from FY12-13
2012-13	\$69.963	1.17%	-
2013-14	\$74.240	6.11%	6.11%
2014-15	\$77.072	3.81%	10.16%
2015-16	\$78.396	1.72%	12.05%
2016-17	\$82.285	4.96%	17.61%
2017-18	\$84.953	3.24%	21.43%
2018-19	\$89.313	5.13%	27.66%
2019-20	\$90.987	1.87%	30.05%
2020-21	\$92.268	1.41%	31.88%
2021-22	\$101.654	10.17%	45.30%
2022-23	\$110.189	8.40%	57.50%

FY	Per Capita Appropriations	CPI/Pop Adjusted (\$ billion)*	Approps. as % of Personal Income
2012-13	\$3,627	\$69.963	8.9%
2013-14	\$3,802	\$72.220	9.2%
2014-15	\$3,891	\$73.388	9.1%
2015-16	\$3,896	\$72.993	8.4%
2016-17	\$4,025	\$74.027	8.4%
2017-18	\$4,090	\$73.568	8.0%
2018-19	\$4,231	\$74.572	8.0%
2019-20	\$4,241	\$73.583	7.7%
2020-21	\$4,231	\$71.749	7.3%
2021-22	\$4,588	\$73.811	7.7%
2022-23	\$4,900	\$76.923	8.1%

* CPI/Pop Adjusted: Total amount of appropriations adjusted for inflation and population growth (base year FY2012-13).

Educational Enhancement TF

FY	Lottery Revenues	Slot Machine Revenues	Total EETF Revenues	EETF Approps.
in \$ billion				
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	\$2.246	\$0.168	\$2.414	\$2.081
2021-22*	\$2.183	\$0.231	\$2.414	\$2.409
2022-23*	\$2.177	\$0.235	\$2.412	\$2.817

* 2021-22 and 2022-23 revenues are estimated.

Historical State Employee FTEs

FY	State Employee FTEs	FTEs / 1,000 pop.
2012-13	117,930	6.11
2013-14	114,486	5.86
2014-15	114,503	5.78
2015-16	113,687	5.65
2016-17	113,431	5.55
2017-18	112,827	5.43
2018-19	112,874	5.35
2019-20	112,865	5.26
2020-21	113,398	5.20
2021-22	113,757	5.13
2022-23	112,353	5.00

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 Program Area

Program Area	FY2022-23		FY2021-22	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$29.066	26.4%	\$30.090	29.6%
Health & Human Svcs.	\$48.848	44.3%	\$44.563	43.8%
Criminal Justice	\$5.390	4.9%	\$5.218	5.1%
Environment	\$6.058	5.5%	\$4.411	4.3%
Transportation	\$12.585	11.4%	\$10.247	10.1%
Gen. Gov't	\$7.604	6.9%	\$6.458	6.4%
Judicial Branch	\$0.638	0.6%	\$0.667	0.7%
Total	\$110.189	100.0%	\$101.654	100.0%

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

Program Area	FY2016-17		FY2011-12	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$23.885	29.0%	\$19.725	28.5%
Health & Human Svcs.	\$34.305	41.7%	\$29.929	43.3%
Criminal Justice	\$4.450	5.4%	\$4.479	6.5%
Environment	\$3.785	4.6%	\$2.612	3.8%
Transportation	\$10.787	13.1%	\$7.892	11.4%
Gen. Gov't	\$4.551	5.5%	\$4.061	5.9%
Judicial Branch	\$0.522	0.6%	\$0.458	0.7%
Total	\$82.285	100.0%	\$69.156	100.0%

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

Historical Appropriations by Funding Source

Funding Source	FY2022-23		FY2021-22	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$41.978	38.1%	\$36.468	35.9%
State Trust Funds	\$28.972	26.3%	\$39.939	39.3%
Federal Funds	\$39.240	35.6%	\$25.247	24.8%
Total	\$110.189	100.0%	\$101.654	100.0%

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

Funding Source	FY2016-17		FY2011-12	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$30.315	36.8%	\$23.170	33.5%
State Trust Funds	\$23.963	29.1%	\$21.539	31.1%
Federal Funds	\$28.007	34.0%	\$24.447	35.4%
Total	\$82.285	100.0%	\$69.156	100.0%

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

Historical Appropriations by Type

FY	Medicaid/ TANF	General Operations	Aid to Local Governments
in \$ billion			
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	\$26.647	\$26.056
2022-23	\$39.614	\$26.293	\$29.476

FY	DOT Work Program	Debt Service	Pension/ Claims	Fixed Capital Outlay
in \$ billion				
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	\$0.917
2022-23	\$11.449	\$1.558	\$1.161	\$0.638

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

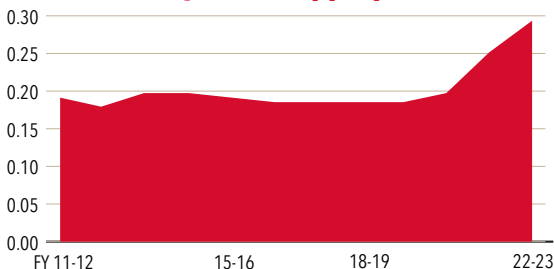
Historical State Reserves

FY	General Revenue	Budget Stabilization Fund	Chiles* Endowment/ EPRF	Total Reserves
in \$ billion				
2012-13	\$1.120	\$0.708	\$0.479	\$2.307
2013-14	\$1.652	\$0.924	\$0.499	\$3.075
2014-15	\$1.652	\$1.138	\$0.607	\$3.397
2015-16	\$1.227	\$1.354	\$0.642	\$3.223
2016-17	\$1.117	\$1.384	\$0.568	\$3.069
2017-18	\$1.046	\$1.417	\$0.677	\$3.140
2018-19	\$1.026	\$1.483	\$0.763	\$3.272
2019-20	\$1.055	\$1.574	\$0.766	\$3.395
2020-21	\$1.729	\$1.574	\$0.858	\$4.161
2021-22	\$4.900	\$1.647	\$0.958	\$7.505
2022-23**	\$8.300	\$3.100	\$0.500*	\$11.900

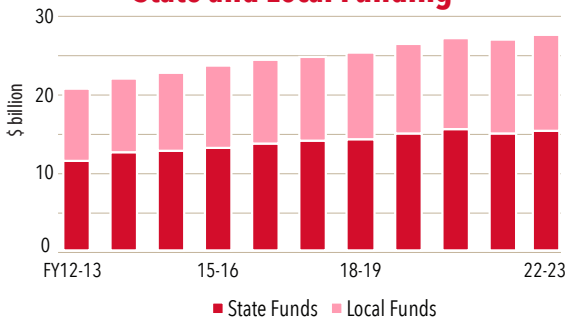
* The Chiles Endowment Fund was eliminated by the 2021 Legislature and its balance was transferred to the Budget Stabilization Fund. The 2022 Legislature created the Emergency Preparedness and Response Fund (EPRF) with an initial balance of \$500 million.

**GR reserves are amount estimated at time of budget passage plus GR vetoes, based on the last GR estimate (January 2022).

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
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	\$22.658	57.3%	42.7%
2021-22	\$22.599	55.9%	44.1%
2022-23	\$24.294	55.8%	44.2%

FEFP Funding Per Student

FY	Funding	FY	Funding
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	\$7,758
2016-17	\$7,196	2022-23	\$8,143

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 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.

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.

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