



Florida TaxWatch

LEGISLATOR RESOURCE

BUDGET SPRINKLE LISTS DIMINSH CONFIDENCE IN THE BUDGET PROCESS AND SHOULD BE DISCONTINUED

APRIL 2023

TEN YEARS AGO, THE LEGISLATURE BEGAN A BUDGETING PRACTICE THAT DOES NOT ALIGN WITH SOUND BUDGETING PROCESSES, FISCAL TRANSPARENCY, THOUGHTFUL DELIBERATION, OR WITH THE BEST INTERESTS OF THE TAXPAYERS OF THE STATE OF FLORIDA. The practice in question is the introduction of Supplemental Funding lists. These have come to be commonly known, and even referred to by legislators, as the “Sprinkle Lists”, as in the “sprinkling” of millions of additional dollars for appropriations projects around the state at the last minute during the final budget conference.

It has become routine for the budget conference process to end with each chamber accepting the other’s supplemental funding list, or sprinkle list, worth more than an average of \$120 million for each chamber – or a combined average of \$285 million – annually over the last ten years. These lists are developed and agreed to in private by House and Senate leadership, and without any public debate or discussion. In the 2022 Regular Session, the House Sprinkle List included funding for 62 projects worth \$257.1 million and the Senate added \$511.8 million in funding for 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.” In the last 10 years, these Sprinkle Lists have funded 1,718 projects worth \$2.85 billion (see Table 1). The 2022 Regular Session was a record year based on the amount of money the House and Senate added to the budget through the sprinkle lists. (see Figure 1).

WHAT IS ON THE SPRINKLE LIST?

The lists mostly include “Appropriations Projects”, generally local projects requested by members. These lists can include additional funding for some projects that are already funded

in the budget, provide funding for new appropriation projects or other programs, or add back funding for projects that budget conferees had previously agreed to remove, sometimes including items that had not been previously discussed. These lists can also include additional funding for established statewide government programs, or budget issues that had been debated or discussed by the appropriations committee and were in the budgets passed by the House or Senate. Much of the funding for these types of programs or budget issues is recurring, meaning it will become part of the base budget and will continue to be funded every year until the Legislature takes it out. It is understandable that there can be some money left over when budget 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 that has been properly vetted.

Sometimes, funding for a project is increased so dramatically that it can hardly even be considered as the same project. For example, during the 2022 Regular Session, the Sports Training and Youth Tournament Complex¹ was planned to be used, in part, as a new professional baseball spring training facility for the Tampa Bay Rays, although that was not explicitly stated in the appropriations project request. It was in the Senate budget for \$1 million, was taken out during conference, and then added back to the budget at \$35 million through the Senate Sprinkle List.² This project was highlighted in the Florida TaxWatch 2022 Budget Turkey Watch Report and was subsequently vetoed by Governor DeSantis.³

1 Sports Training and Youth Tournament Complex (Senate Form 2754), 2022 Regular Session

2 FY 2022-23 General Appropriations Act, Specific Appropriation Line 2286A (Project 40)

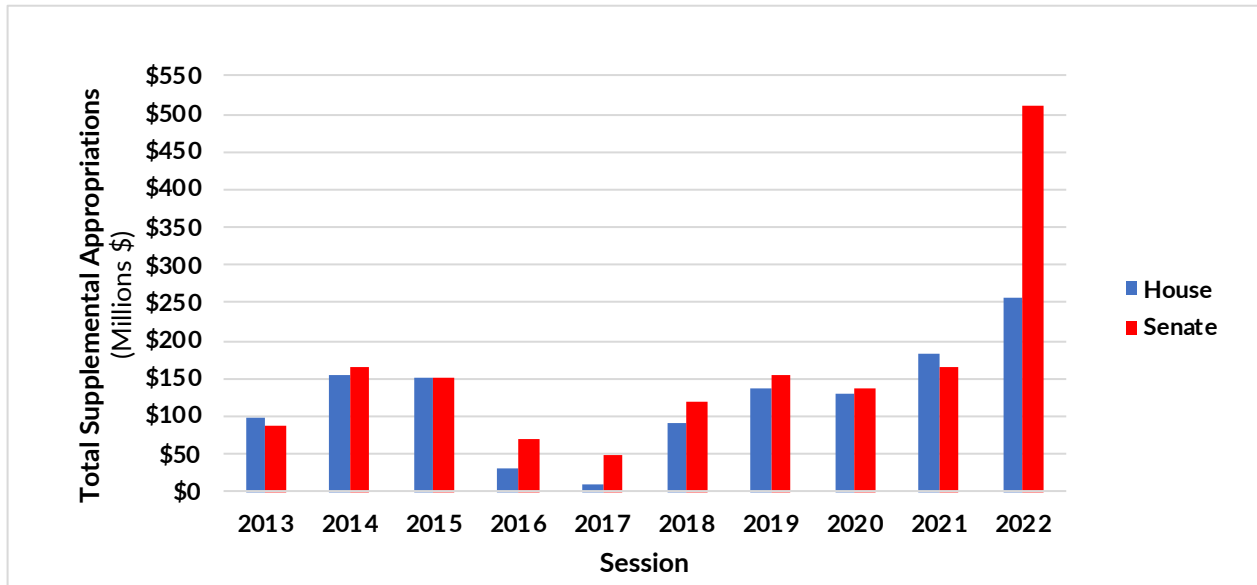
3 2022 Veto List, <https://www.flgov.com/wp-content/uploads/2022/06/2022-Veto-List-Final.pdf>

TABLE 1. HOUSE AND SENATE SPRINKLE LISTS: 10-YEAR FUNDING HISTORY OF APPROPRIATIONS PROJECTS BY LEGISLATIVE SESSION

\$2.85 BILLION HAS BEEN ADDED TO THE FLORIDA BUDGET THROUGH THE SPRINKLE LIST						
SESSION	HOUSE		SENATE		TOTAL	
	# OF PROJECTS	MILLION \$	# OF PROJECTS	MILLION \$	# OF PROJECTS	MILLION \$
2013	67	\$98.2	63	\$87.9	130	\$186.1
2014	92	\$153.7	83	\$166.3	175	\$320.0
2015	110	\$150.1	83	\$150.9	193	\$301.0
2016	33	\$30.9	41	\$71.8	74	\$102.7
2017	16	\$11.5	78	\$47.2	94	\$58.7
2018	19	\$89.9	78	\$118.1	97	\$208.0
2019	110	\$136.2	127	\$153.5	237	\$289.7
2020	170	\$129.5	134	\$137.4	304	\$266.9
2021	76	\$182.2	115	\$165.5	191	\$347.7
2022	62	\$257.1	161	\$511.8	223	\$768.9
TOTAL	755	\$1,239	963	\$1,610	1,718	\$2,850

NOTE: AMOUNTS ARE AS ADOPTED BY THE BUDGET CONFERENCE COMMITTEE AND PRIOR TO THE GOVERNOR'S VETEOS.

FIGURE 1. THE 2022 REGULAR SESSION WAS A RECORD YEAR FOR THE AMOUNT OF THE MONEY THE HOUSE AND SENATE ADDED TO THE BUDGET THROUGH THE SPRINKLE LISTS



ADDING NEW PROJECTS IN THE CONFERENCE COMMITTEE SHOULD BE PROHIBITED, ESPECIALLY THROUGH THE SPRINKLE LISTS

Member projects that were not included in either the House or Senate budget but added to the budget during the conference process 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 it still happens. In the 2020 Regular Session, it appeared this practice was starting to resurface when 12 projects were added to the FY 2020-21 budget in conference, most of them through the Sprinkle Lists. Fortunately, the Legislature has avoided the continuation of this practice over the last two years and Florida TaxWatch commends the Legislature for this.

But there has still been a number of appropriations that were added back to the budget through the sprinkle lists

after they had been removed earlier in conference. Many other member projects had their appropriations increased significantly in the sprinkle lists, but these add-back projects would not have received funding without being resurrected at the very last minute.

CONCLUSION

The introduction of Sprinkle Lists was a bad development for Florida's budget process and the state's taxpayers. These lists, containing hundreds of millions of dollars, are unveiled at the eleventh hour of the conference process, with little or no proper vetting or review, and are quite literally the last thing done just before the budget conference closes.

Creating a \$100+ billion state budget is a very difficult process. Through the budget conference, the House and Senate must agree on every dollar and every word in the budget. The budget conference process is not very transparent. The meetings are open to the public but nothing much happens at them, besides one chamber quickly reading their offer (sometimes not even that) and then adjourning until the other chamber comes back with a counteroffer. There is very seldom any explanation, questions, discussion, or debate. The meetings usually last just a few minutes and sometimes end seconds after roll is called. The offer spreadsheets are available, but except for the media, interested parties generally must wait until after the meeting. Such a process is certainly not the best way to budget, but it is probably a necessity, for without some negotiation or discussion behind closed doors, the budget would likely be very difficult to finish.

But the Sprinkle Lists take the shortcomings of the budget conference to extremes. After the joint conference appropriations subcommittees and committee take the negotiations as far as they can, the remaining differences are "bumped" up to the budget chairs and, if necessary, bumped to the presiding officers. At the final meeting, after all the budget policy areas have been closed out, the chairs announce both chambers have a supplement funding list. The lists are not read and there is no discussion about the projects or amount of funding included on the lists. The lists are then accepted by the corresponding chair without debate. This places the ability to appropriate large sums of money in the hands of a few key legislators with virtually no vetting, transparency, public review, or debate; much less accountability for the proper use of these taxpayer funds.

Due to this lack of transparency and open public deliberation, the conference should be used exclusively to compromise when the two chambers disagree on funding levels and to decide whether an item funded by

only one chamber should be included in the final state budget. This should not be the time to fund new items, particularly funding that goes to a specified private entity or narrow geographic location. Projects should have broader statewide impact like water resiliency or infrastructure projects.

The Sprinkle List spending does include some funding for important statewide priorities, but much of it is made up of member projects. Was the \$2.85 billion (\$285 million annually) that was added to the budget over the last ten years the best use of this supplemental spending? These non-recurring funds could have been spent on infrastructure like roads, bridges, broadband, water quality, resiliency, educational capital projects, and prison safety improvements. The Legislature has made significant investment in these areas recently, but more could be done. The money could also be used to reduce taxpayer costs through paying down state debt, reducing the unfunded pension liability, restoring the Unemployment Compensation Trust Fund, or further tax relief.

The Sprinkle Lists spend hundreds of millions of dollars, largely on members' pet projects, as an afterthought. They should be discontinued. It must be fully understood that many of these items in the Sprinkle Lists contain varying levels of public benefit. However, the problem is that they have not been properly vetted by legislatively and/or statutorily established budget policies to ensure transparency, necessary accountability, proper function of state government, and adherence to long established practices of good fiscal stewardship.



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