



2023 Budget Turkey Watch Report

An analysis of the transparency and
accountability of the budget process

JUNE 2023



Florida
TaxWatch



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INTRODUCTION

THIS IS FLORIDA TAXWATCH'S ANNUAL INDEPENDENT REVIEW OF FLORIDA'S FY2023-24 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 thorough, thoughtful, transparent, and accountable. Every appropriation should receive proper deliberation and public scrutiny. This includes member-requested projects.

The Budget Turkey label does not signify judgment of a project's worthiness, but rather identifies appropriations that circumvent transparency and accountability standards in public budgeting (see Budget Turkey Criteria on page 3). Budget Turkeys have become almost exclusively member projects and they tend to serve a limited (not state-wide) area, are often not core functions of state government, are more appropriately funded with local or private dollars, and can circumvent competitive bidding or selection as well as oversight and accountability.

The \$117.0 billion budget passed by the Florida Legislature for FY2023-24 contains 218 appropriations items worth \$598.7 million qualifying as Budget Turkeys. In addition to our Budget Turkeys, this report highlights specific line-items that contain projects totaling \$1.2 billion that deserve especially close scrutiny by the Governor. (See Additional Groups of Projects that Merit Special Consideration on page 7).

Florida TaxWatch is not recommending that the Governor veto any specific project on the Budget Turkey list. We are providing this report to assist the Governor in his budget deliberations, recommending

that he not only consider the value and efficacy of a project, but also if it meets turkey-criteria, if it addresses a core state government function, and if it was selected through a fair process that promotes the best interest of taxpayers statewide.

THE PROLIFERATION OF MEMBER PROJECTS CALLS FOR REFORM

The 2023-24 budget for the State of Florida contains a record number of member projects—more than 1,540 projects worth approximately \$3.2 billion. The amount is even more remarkable when one considers there are 160 legislators. This means each lawmaker was able to secure an average of nearly 10 member projects (called “appropriations projects” by the Legislature) worth an average of \$20 million for their home district.

The 2023 member project total topped last year's \$2.8 billion total. Over the last seven years, almost \$9 billion in member projects have been funded.

A relatively small number of member projects are statewide in scope or add additional funding to existing state programs, but the vast majority of them are local projects. Many of those are perhaps worthwhile, some may even fill a critical need, and most are things local citizens would like to have in their communities. But the question remains: “Should the state be funding projects or programs that are purely local, especially projects that are more of a luxury than a necessity?” These are funds that could be used for statewide needs and priorities or even be returned to the taxpayers.

Flush with cash from record state revenue growth and billions in federal aid, the last three legislative sessions have resulted in generational investments

INTRODUCTION

in many of those state needs and record-breaking tax relief. It could be argued that some of this windfall should be shared with the state's local governments. Certainly, there is a case to be made for helping fiscally constrained counties and local communities impacted by hurricanes, but in total, counties experienced similar growth in sales tax revenue as the state, and property taxes never skipped a beat during the pandemic and have increased 26.7 percent over the last three years. Localities also received \$3.7 billion in federal aid from the CARES Act and \$7.1 billion more from the American Rescue Plan. This is the equivalent of another approximately 40 percent property tax increase for cities, counties, and special districts.

It must also be remembered that the state shares approximately \$6 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. This funding is not only for statewide functions such as education, health and human services, and transportation. There are also many grant programs created by the Legislature over the years, that fund some of the same types of projects that member requests do. The difference is these established grant processes are competitive, based on established criteria, and promote statewide coordination and planning.

Adding more local spending through budget earmarks is done at the expense of statewide priorities, core functions, and accountability.

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 numerous projects end up, and the number of projects is increasing. Not that long ago, funding for some of these types of local projects was rare, if they did end up in the budget they often got vetoed. Funding them through the state budget has now become standard. 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 must create a competitive review and selection process in statute for each of these areas:

- **Water Projects – Line-item 1705A - \$433.0 million** (the Legislature has created several funding assistance programs for water projects but continues to fund a growing number of projects outside of these grant programs).¹
- **Local Transportation Projects – Line-item 2042A - \$400.7 million**
- **Housing and Community Development Projects – Line-item 2336A/2341A - \$118.0 million**
- **School and Instructional Enhancements – Line-item 100/119 - \$45.6 million**
- **Private College and University Projects – Line-item 58/59A - \$42.2 million**
- **Special Local Law Enforcement Projects – Line-item 1275/1281A - \$90.8 million**
- **Local Fire Service – Line-item 2479/2485A - \$86.4 million**
- **Economic Development Projects – Line-item 2350A - \$7.4 million**
- **Local Emergency Management Programs and Facilities – Line-item 2681/2710 - \$94.3 million**
- **Workforce Projects – Line-item 2297/2304A - \$11.9 million**

¹ Florida TaxWatch, [Water Turkeys: Despite Increased Funding for Florida's Water Resources and the Creation of New Competitive Grants Processes, Local Member Earmarks are Proliferating](#), March 2023.

FLORIDA TAXWATCH 2023-24 BUDGET TURKEYS

In addition to projects that qualify as Budget Turkeys, this report highlights other areas in the budget that contain numerous member projects that, while they do not qualify as turkeys, 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.

Florida TaxWatch is not recommending that the Governor veto any specific project on the Budget Turkey list. We are providing this report to assist the Governor in his budget deliberations, recommending that he not only consider the value and efficacy of a project, but also if it meets turkey-criteria, if it addresses a core state government function, and if it was selected through a fair process that promotes the best interest of taxpayers statewide.

CATEGORIES

- **Agricultural Promotion and Education Facilities**
 - **Water Projects**
 - **Local Parks, Trails, and Recreation**
 - **Beach Projects**
 - **Housing and Community Development Projects**
 - **Acquisition, Restoration of Historic Properties**
 - **Projects Added Back to Budget by the Sprinkle Lists**
 - **College & University Construction Projects**
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Agricultural Promotion and Education Facilities

Florida has a program² that allows 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 Florida 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. Despite this process, DACS does not request any money for these projects in its legislative budget request and the Governor does not recommend funding.

This year, DACS provided the Legislature with a ranked list of 14 construction projects that met the requirements for funding. The Legislature funded 19 projects worth \$18.1 million. Five of these projects, totaling \$2.7 million, were not part of the approved, prioritized list—thereby circumventing the process.

AGRICULTURAL PROMOTION AND EDUCATION FACILITIES PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DACS	1546B	Fort Meade Emergency Shelter and Agricultural Center	\$250,000	Polk	2057	2775
DACS	1546B	Hamilton County Fairgrounds	\$300,000	Hamilton	2316	2149
DACS	1546B	Jefferson County Horse Arena	\$475,000	Jefferson	2412	2464
DACS	1546B	Madison County Livestock Arena	\$1,000,000	Madison	2413	2463
DACS	1546B	Tri County Agricultural Park	\$679,271	Cal, Lib, Gulf	2196	2457

Water Projects

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. Beginning last year, due to two new grant programs, Florida TaxWatch began highlighting wastewater and flooding resiliency projects funded outside of those programs as Budget Turkeys. We are also recommended extra scrutiny for all local water projects. (See Additional Groups of Projects that Merit Special Consideration on page 17).

WATER PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1705A	Atlantic Beach Aquatic Gardens/Hopkins Creek Flood Mitigation Phase 4	\$500,000	Duval	2340	2172
DEP	1705A	Bal Harbour Village Jetty Elevation and Resiliency	\$500,000	Miami-Dade	1800	1002
DEP	1705A	Bay County Star Avenue Water Resiliency Project	\$2,000,000	Bay	1935	598
DEP	1705A	Bay Harbor Islands Ejector Pumps/ Manhole Replacements	\$250,000	Miami-Dade	1793	199

² Section 288.1175, Florida Statutes.

WATER PROJECTS 2023 CONTINUED

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1705A	Bellevue Rehabilitation of Critical Lift Station	\$141,000	Marion	1594	413
DEP	1705A	Bellevue US Hwy 441/ 301 / SR 500 Stabilization of Sewer Lines	\$157,500	Marion	1595	412
DEP	1705A	Bowling Green Wastewater Treatment Plant Digester Improvements and Well Pumps	\$500,000	Hardee	2081	
DEP	1705A	Bradenton Sanitary Sewer Lift Station Emergency Generators	\$500,000	Manatee	1638	1287
DEP	1705A	Bradenton Sanitary Sewer Lining Program for Infiltration/Inflow Reduction	\$375,000	Manatee	2156	1559
DEP	1705A	Branford Spray Field Project	\$300,000	Suwannee	2295	1897
DEP	1705A	Brevard County South Brevard Advanced Wastewater Treatment Plant	\$1,500,000	Brevard	1410	1586
DEP	1705A	Brevard County South Beaches 2nd Deep Injection Well	\$2,000,000	Brevard	1411	1585
DEP	1705A	Brooksville Master Lift Station Modification	\$375,000	Hernando	2343	211
DEP	1705A	Captiva Planning and Design for Resilience Against Coastal Flooding Risks	\$400,000	Lee	2213	1713
DEP	1705A	Charlotte County Burnt Store Plants- Fiber Optic Hardening	\$300,000	Charlotte	2399	1605
DEP	1705A	Charlotte County Burnt Store-Harden Control Room	\$300,000	Charlotte	2401	1603
DEP	1705A	Charlotte County East Port-Harden Control Room	\$300,000	Charlotte	2390	1601
DEP	1705A	Clermont Waste Water Treatment Plant Expansion	\$1,000,000	Lake	1126	
DEP	1705A	Clewiston Wastewater Treatment Plant Upgrade Project	\$11,000,000	Hendry	3016	1495
DEP	1705A	Coral Gables Force Main Replacement Program	\$700,000	Miami-Dade	1135	1922
DEP	1705A	Dade City Wastewater Treatment Plant Relocation & Upgrade	\$1,563,500	Pasco	1862	2280
DEP	1705A	Delray Beach Public Seawall Improvement	\$1,000,000	Palm Beach	1943	1217
DEP	1705A	Deltona Eastern Wastewater Treatment Facility Expansion- Sewer Improvement/Water Quality	\$2,000,000	Volusia	1878	1760
DEP	1705A	Deltona Fisher Wastewater Treatment Facility Plant Conversion	\$1,000,000	Volusia	1879	1759
DEP	1705A	Eckerd College Resilience Action Plan	\$352,945	Pinellas	2489	1647
DEP	1705A	Florida Governmental Utility Authority- Lehigh Acres Utility System WTP No. Nanofiltration	\$470,588	Lee	2243	1991
DEP	1705A	Fort Myers Water Treatment Plant Expansion	\$1,250,000	Lee	2221	2209
DEP	1705A	Gulfport Sanitary Sewer Repairs Project	\$1,000,000	Pinellas	2481	341
DEP	1705A	Haines City Sewer Lift Station-22 Replacement and Associated Force-Main Upgrades	\$2,500,000	Polk	2028	1810
DEP	1705A	Hallandale Beach Rehabilitation of Lift Station #5 and Force Main Project	\$500,000	Broward	3214	2070
DEP	1705A	Hallandale Beach Rehabilitation of Lift Stations #10, #11, and #15	\$945,000	Broward	3215	2068

WATER PROJECTS 2023 CONTINUED

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1705A	Hamilton County Lift Station- Us Hwy 129	\$750,000	Hamilton	2317	1658
DEP	1705A	Hernando County Hernando Beach Wastewater Resiliency Project	\$500,000	Hernando	2113	495
DEP	1705A	Hialeah Wastewater Improvements- Basin 010 and PS 008	\$1,200,000	Miami-Dade	1294	488
DEP	1705A	Highland Beach Climate Vulnerability/Clean Water Project	\$250,000	Palm Beach	1454	1867
DEP	1705A	Homestead Wastewater Treatment UV System Replacement	\$500,000	Miami-Dade	1152	1518
DEP	1705A	Howey-in-the-Hills North Wells and Water Treatment Plant	\$4,250,000	Lake	1109	1949
DEP	1705A	Immokalee Reuse/Reclaimed Water Treatment	\$5,000,000	Collier	3147	1481
DEP	1705A	Jacksonville Beach WTPs and Pollution Control Plant Chlorine Conversions	\$250,000	Duval	2533	2170
DEP	1705A	Miami Beach Resilient Seawalls Along Collins Avenue	\$500,000	Miami-Dade	1608	1066
DEP	1705A	Miami-Dade County Energy Optimization at Wastewater Facilities	\$375,000	Miami-Dade	2375	863
DEP	1705A	Newberry Regional WWTF Upgrades & Expansion	\$1,000,000	Alachua	1849	1804
DEP	1705A	North Bay Village Inlet Wastewater Pump Station Ph II	\$500,000	Miami-Dade	2899	295
DEP	1705A	Ocala- Sewer Ex-filtration Project	\$250,000	Marion	3069	87
DEP	1705A	Okaloosa County- Shoal River Ranch Water Reclamation Facility	\$7,000,000	Okaloosa	1860	1219
DEP	1705A	Oviedo West Mitchell Hammock Water Treatment Facility- Tank Construction	\$1,000,000	Seminole	1824	607
DEP	1705A	Redlands Christian Migrant Association Wastewater Connection	\$350,000	Polk	2080	965
DEP	1705A	Riviera Beach Utility Special District Three Critical Lift Station Replacement	\$1,000,000	Palm Beach	1642	850
DEP	1705A	Sanibel Slough Water Quality and Resiliency Project	\$1,000,000	Lee	2008	710
DEP	1705A	South Daytona- Sewer System Rehabilitation Pipelining	\$750,000	Volusia	1884	2237
DEP	1705A	St. Augustine Resiliency Initiative- Lake Maria Sanchez	\$10,000,000	Saint Johns	1504	2152
DEP	1705A	Suwannee County Industrial Complex- Sewer Plants	\$2,000,000	Suwannee	2291	1411
DEP	1705A	Tamarac Water Treatment Plant Control Building	\$600,000	Broward	1548	2077
DEP	1705A	Warner University Wastewater Treatment Facility	\$2,250,000	Polk	2048	266
DEP	1705A	Wauchula Advance Metering Resiliency Infrastructure	\$4,750,000	Hardee	2067	1822
DEP	1705A	West Melbourne- Flood Risk Reduction Connect Canal 70 to Canal 63	\$363,750	Brevard		149
DEP	1705A	Windermere Wastewater Study	\$375,000	Orange	3139	2099
DEP	1705A	Zolfo Springs Rehab of Aging Sanitary Sewer Collection System	\$413,000	Hardee	2044	1841

Local Parks, Trails, Recreation

The Florida Department of Environmental Protection (DEP) administers several competitive grant programs that allow local governments to apply for financial assistance grants to develop and/or acquire land for public outdoor recreational use. This includes the Florida Recreation Development Assistance Program (FRDAP) and other grant programs for conservation, parks, and trails. One of these, the Land and Water Conservation Fund Program (a federal program administered at the state level 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. The 2023 Legislature provided \$11.2 million for FRDAP. This budget also contains \$22.9 million for 29 local parks outside of the grant programs.

LOCAL PARKS, TRAILS, RECREATION PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1797A	Branford Soccer/Football Field Construction with Necessities	\$250,000	Suwannee	2296	1406
DEP	1797A	Camp Thunderbird Commercial Kitchen Renovation	\$500,000	Orange	2826	1364
DEP	1797A	Camp Thunderbird Septic to Sewer Conversion	\$250,000	Orange	2827	1365
DEP	1797A	Cape Coral Storm Athletic Complex Redevelopment Project	\$925,000	Lee	2006	1600
DEP	1797A	Collier County- Athletic Courts Resurfacing	\$450,000	Collier	2101	
DEP	1797A	Deering Estate Foundation’s Field Study Research Center	\$600,000	Miami-Dade	1344	180
DEP	1797A	Delray Beach Lakeview Park Playground Improvements	\$100,000	Palm Beach	1944	1130
DEP	1797A	Flagler Beach Pier Removal & Replacement	\$4,500,000	Flagler	2230	1054
DEP	1797A	Fort Lauderdale Carter Park Improvements	\$272,500	Broward	1554	1499
DEP	1797A	Golden Beach Youth Recreational Park	\$300,000	Miami-Dade	2237	88
DEP	1797A	Inverness- West Inverness City Trail and Withlacoochee State Trail Connector	\$1,125,000	Citrus	2344	766
DEP	1797A	Lakeland Water Education Center	\$950,000	Polk	2176	842
DEP	1797A	Largo Central Park Restroom Facility	\$300,000	Pinellas	2502	1138
DEP	1797A	Miami-Dade County- Tropical Park- Equestrian Center and General Park Improvements	\$250,000	Miami-Dade	1418	861
DEP	1797A	Naples Botanical Garden- SWF Center for Healthy Landscaping and Ecological Restoration	\$800,000	Collier	3078	1471
DEP	1797A	North Palm Beach Lakeside Park Bulkhead Replacement	\$500,000	Palm Beach	2332	1098
DEP	1797A	Okaloosa County Special Needs Ball Field and Park	\$1,250,000	Okaloosa	1820	552
DEP	1797A	Ormond Beach West Ormond Recreational Community Center	\$522,639	Volusia	1880	1910
DEP	1797A	Pahokee King Memorial Park Improvements Phase 2	\$550,000	Palm Beach	1892	1186
DEP	1797A	Palmetto Bay Veterans Park Development- Phase 1	\$200,000	Miami-Dade	1331	25

LOCAL PARKS, TRAILS, RECREATION PROJECTS 2023 CONTINUED

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1797A	Plantation- Inclusive Playground	\$450,000	Broward	2256	384
DEP	1797A	Polk County- The Barn at Leland Young Legacy Park	\$500,000	Polk	3191	
DEP	1797A	Putnam County Francis Park Upgrades	\$785,000	Putnam	1577	2440
DEP	1797A	Rosewood Memory Park Program	\$120,000	Miami-Dade	3192	
DEP	1797A	Sarasota Bobby Jones Nature Park, Phase I	\$250,000	Sarasota	2186	1451
DEP	1797A	Sebastian Inlet North and South Jetty Maintenance and Safety Improvements	\$2,000,000	Brevard	1633	2011
DEP	1797A	St. Cloud Rummel Road Regional Trail Connection	\$500,000	Osceola	2845	1883
DEP	1797A	St. Lucie County Myers Stickle Preserve for Persons with Unique Abilities	\$800,000	St. Lucie	2133	119
DEP	1797A	Wauchula Farr Field Park Improvements	\$2,867,458	Hardee	2069	1819

Beach Projects

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.

The 2023 Legislature also created a \$350 million Hurricane recovery Grant Program for counties impacted by hurricanes Ian and Nicole. These grants may be used for beach renourishment. The Ponte Vedra project was funded outside of these programs. It was vetoed two years ago but was funded last year.

BEACH PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1817A	Ponte Vedra Beach Beach and Dune Restoration III	\$25,000,000	St. Johns	1512	2159

Housing and Community Development Projects

The number of projects and the amount spent on them has been growing, and it has exploded in the last two years. 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, parks and recreation, historic preservation, resiliency projects, local government buildings, emergency shelters, social services programs, and more projects that are normally funded in other agencies.

This year, these projects include aquariums, river/city walks, a dump truck, dog behavioral training, a shark research facility for a private university, a tennis center, sports complexes, science centers, several memorials, airports, and more. These are projects that a local community would love to have, but it is questionable as to whether the state should be funding them at all. Moreover, at least most of these projects have other avenues for funding assistance from the state and federal governments. The state has competitive grants process for many of them and the Department of Economic Opportunity (Commerce) administers the federal Community Development Block Grant programs and the state’s Rural Infrastructure Fund.

There are also several housing programs funded in this line item. As much as Florida TaxWatch supports affordable housing programs, the Legislature already made a major commitment in this area this session. It appropriated more than \$700 million to the Florida Housing Finance Corporation (FHFC), which administers the state’s housing programs and distributes state and federal funding through competitive, statewide market-based selection processes. Recipients of funding from this line-item will contract with the Department of Economic Opportunity (soon to be Department of Commerce), instead of the various state agencies that usually handle such projects.

The list below includes 30 projects worth \$41.0 million that could have gone through other state grant programs, including parks and recreation, cultural affairs and museums, historic properties, and transportation/aviation. These are not the only projects among the 90 that were funded (\$118 million) that likely could have pursued other funding avenues or had similar projects funded in other agencies. In addition to these projects below, Florida TaxWatch is highlighting all the Housing and Community Development Projects for the Governor’s consideration. (There are two separate line-items, one for operational funding and one for fixed capital outlay.)

HOUSING AND COMMUNITY DEVELOPMENT PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEO	2341A	Babcock Ranch Community Playground for Children of All Abilities	\$1,500,000.00	Charlotte	2395	2143
DEO	2341A	Brevard County- Veteran’s Center Amphitheater	\$1,000,000.00	Brevard	1276	1577
DEO	2341A	Brevard Zoo Aquarium- Dr. Duane Defreese Coastal Conservation Hub Construction	\$2,000,000.00	Brevard	2913	747
DEO	2341A	Camp Gilead Gymnasium Renovation	\$500,000.00	Polk	1584	841
DEO	2341A	Charlotte County Seawall Repair Assistance Program	\$1,000,000.00	Charlotte	2394	2330

HOUSING AND COMMUNITY DEVELOPMENT PROJECTS 2023 CONTINUED

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEO	2341A	Citrus County- Inverness Airport Business Park Phase 2	\$9,000,000.00	Citrus	2807	683
DEO	2341A	City of Bradenton- 9th Street Park	\$1,000,000.00	Manatee	2763	980
DEO	2341A	City of Moore Haven- City Hall Resilient Hardening Improvements Study	\$200,000.00	Glades	2107	1826
DEO	2341A	City of Okeechobee City Hall Resiliency Hardening Imp	\$1,200,000.00	Okeechobee	2683	1816
DEO	2341A	City of Sweetwater- Carlow Park Improvements	\$300,000.00	Miami-Dade	2776	1477
DEO	2341A	Clay County- Regional Sports Complex	\$1,000,000.00	Clay	1844	2258
DEO	2341A	Cocoa Beach Hurricane Hardening of City Hall	\$1,500,000.00	Brevard		1406
DEO	2341A	Coconut Creek- Sunshine Drive Park Improvements and Playground Replacement	\$315,000.00	Broward	1170	1348
DEO	2341A	Collier Housing Resilience Project	\$4,800,000.00	Collier		3073
DEO	2336A	Coral Springs- Parks and Recreation Security Initiatives	\$100,000.00	Broward	1141	2201
DEO	2341A	Cox Science Center and Aquarium Expansion	\$5,000,000.00	Palm Beach	2376	722
DEO	2341A	Dade City- Athletic Fields Renovation	\$250,000.00	Pasco	1749	1218
DEO	2341A	Field for Dreams- West Jupiter Community Group	\$80,000.00	Palm Beach	1542	
DEO	2341A	Key Colony Beach City Hall Repair and Hardening	\$1,000,000.00	Monroe	2933	220
DEO	2341A	Knabb Sports Complex Renovations	\$600,000.00	Baker	1834	2130
DEO	2341A	Mangonia Park- Addie Greene Park Improvements	\$250,000.00	Palm Beach	1414	1539
DEO	2341A	Meet Us in the Middle Plaza and 8th Street Docks - Clermont	\$1,000,000.00	Lake	1705	1938
DEO	2341A	Old Seville School Improvement Project	\$450,000.00	Volusia	1656	651
DEO	2341A	Peanut Island Historic Restoration	\$750,000.00	Palm Beach	2848	255
DEO	2341A	Sarah Vande Berg Tennis Center	\$1,000,000.00	Pasco	2382	450
DEO	2341A	Shoreline Restoration and Hurricane Resilience for Shell Midden at Historic Spanish Point in Osprey	\$750,000.00	Sarasota	2190	1438
DEO	2341A	The Pinellas Science Center	\$1,500,000.00	Pinellas	3230	2328
DEO	2341A	Trout Lake Nature Center New Education Complex Phase 2	\$900,000.00	Lake	1120	1028
DEO	2341A	Whiting Aviation Park Taxiway and Apron Construction	\$1,500,000.00	Santa Rosa	2693	1233
DEO	2341A	Zephyr Park Community Project	\$600,000.00	Pasco	2637	451

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. Nineteen projects that did not go through the grant processes were also funded.

ACQUISITION, RESTORATION OF HISTORIC PROPERTIES PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
State	3233	Historic Pensacola	\$275,000	Escambia	1671	1155
State	3233	Preservation of Historical Cuban Exile Materials	\$500,000	Miami-Dade	1321	946
State	3233	The Commodore Trail Heritage Education Program	\$216,000	Miami-Dade	2766	689
FIXED CAPITAL OUTLAY						
State	3237	Broad Street Historic Building Restoration	\$750,000	Duval	1676	1492
State	3237	City of Bartow- Cigar Factory Building Improvements	\$250,000	Polk	2062	960
State	3237	City of High Springs- Priest Theatre	\$1,040,450	Alachua	2886	2110
State	3237	Coral Gables Venetian Structural and Surface Repair and Renovation	\$500,000	Miami-Dade	1518	1917
State	3237	Harry S. Truman Little White House Exterior Hardening and Interior Restoration	\$300,000	Monroe	1367	1510
State	3237	Historic Pensacola	\$750,000	Escambia	1671	1155
State	3237	Historic Pigeon Key Restoration and Enhancements Project	\$500,000	Monroe	2822	1533
State	3237	Historic St. Augustine Buildings Rehabilitation	\$3,620,000	St. Johns	1503	2154
State	3237	Hotel Ponce de Leon	\$35,000,000	St. Johns	2779	2277
State	3237	Italian Club of Tampa- Restoration and Code Compliance Initiative	\$1,000,000	Hillsborough	2518	789
State	3237	Jacksonville Music History Museum- Casket Factory Restoration	\$500,000	Duval	2843	738
State	3237	Martin Luther King Beach House Relocation and Restoration	\$400,000	St. Johns	1568	2198
State	3237	MartinArts: Arts Center for the Treasure Coast	\$250,000	Martin	1225	62
State	3237	Remediation and Restoration of the Historic Bunnell City Hall	\$870,000	Flagler		652
State	3237	San Carlos Institute Structural Repairs- Key West	\$1,250,000	Monroe	2619	1532
State	3237	Tampa Theatre Restoration	\$1,000,000	Hillsborough	2772	791

Cultural Museums and Grants

The Florida Department of State (DOS) has several ongoing cultural grant programs. DOS ensures that the grants applications qualify, ranks them and submits the recommended lists to the Legislature. This year a total of \$64.0 million was recommended. The Legislature provided 62 percent of that amount (\$39.8 million) for two grant programs. The grant amounts will be pro-rated for the lesser amount. These 16 facilities and programs that bypassed the competitive evaluation and prioritization process were also funded. Most of these projects will receive much more than any of the ones that went through the process.

CULTURAL MUSEUMS AND GRANTS PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
State	3265	Black History Month Celebration- 1619Fest Orlando/Rebel Run 5K	\$160,000	Orange	3091	2326
State	3265	Florida's Black Music Legacy	\$200,000	Orange	3118	
State	3265	Harry & Harriette V Moore Cultural Complex- Cultural Programs & Animatronic Figures	\$200,000	Brevard	2448	559
State	3265	Historic Homestead Town Hall Museum	\$75,000	Miami-Dade	2858	1525
State	3265	Palladium Theater Renovation- St Petersburg College	\$850,000	Pinellas	1388	994
State	3265	Penny Lane Beatles Museum Education and Expansion	\$825,000	Pinellas	1695	306
State	3265	The Florida Orchestra- Digital Concert Hall	\$500,000	Pinellas	2855	1071
State	3270	African-American Arts and Cultural Center	\$5,000,000	Hillsborough	1385	1987
State	3270	Bakehouse Art Complex Upgrades	\$1,000,000	Miami-Dade		2025
State	3270	Florida Repertory Theatre Repair and Restoration	\$750,000	Lee	2962	1354
State	3270	Military History Museum Building Expansion- Osceola	\$765,000	Osceola	2937	
State	3270	Pasco County Cultural Arts	\$1,250,000	Pasco	2612	1214
State	3270	Polk Museum of Art Expansion Project	\$500,000	Polk	2635	1003
State	3270	Ruth Eckerd Hall Public Safety and Rapid Response Improvements	\$482,000	Pinellas	2761	995
State	3270	Tampa Museum of Art Expansion Project	\$1,000,000	Hillsborough	2632	1972
State	3270	The Center for Arts & Innovation	\$750,000	Palm Beach	2770	1285

Projects Added Back to Budget by the Sprinkle Lists

Florida TaxWatch has recommended that the use of supplemental appropriations lists, or “sprinkle lists” be discontinued. It has become tradition, as the very last step in the budget process, for the House and Senate to exchange lists that add millions of dollars in additional funding to the budget with no public or transparent discussion or debate.

This year, the two lists totaled \$670 million. Soon after the budget was passed, Florida TaxWatch released a report recommending that the Governor look closely at these projects during his veto deliberations.³ The report also highlighted 38 projects, worth \$53.3 million, that were removed from the budget during conference negotiations, only to be added back at the last minute through the sprinkle lists.

PROJECTS ADDED BACK TO BUDGET BY THE SPRINKLE LISTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DOE	58	Beacon College- Tuition scholarships for students with learning and attention issues	\$500,000	Lake	1107	1022
DOE	58	Florida Career College- Student Expense Assistance Program	\$400,000	Broward	3216	767
DOE	100	Flight Adventure Deck, a STEM to STAY Education and Scholarship Program	\$1,675,000	Escambia	1200	438
DOE	100	Wayman Academy of the Arts	\$500,000	Duval	3137	1958
DOT	315	All Star Children's Foundation- Sarasota	\$1,000,000	Sarasota	2177	932
DOT	378	Charlotte Behavioral Health Care- Central Receiving Facility for Charlotte & DeSoto Counties	\$1,390,635	Charl/Desoto	2074	2138
DCF	378	Tri-County Human Services- Jersey Commons Project	\$3,350,000	Polk	1215	967
DCF	378	Jewish Family Services Affordable Behavioral Helath Collaboration	\$750,000	Palm Beach		
DCF	378	Small Steps, Big Progress- Mental Health Dimensions of Wellness	\$100,000	Orange		2231
DEA	404	City of Hallandale Beach- Austin Hepburn Senior Mini-Center	\$111,006	Broward	3210	763
DOH	458	Agape School Healthcare Expansion	\$500,000	Duval	2302	1452
DOH	458	St. John Bosco Clinic	\$500,000	Miami-Dade	2426	
DOH	459	Nurse Family Partnership Sustainability and Expansion Funding	\$1,000,000	Multiple	1132	94
DOH	474 B	Aventura Free-Standing Emergency Department- Generator Expansion	\$1,000,000	Miami-Dade	1687	1526
DOH	483	Therapeutic and Diagnostic Innovations In The Care Of Patients with Alzheimer's Disease	\$1,000,000	Miami-Dade	2775	
DOC	748	Second Chance Program- 6th Judicial Circuit	\$350,000	Pinellas	1376	1141
DJJ	1207	Oak Street Home II- Female Teen Delinquency Prevention Program	\$630,000	Palm Beach	1095	1100
DACS	1589 A	Closing the Kosher Meal Gap	\$374,000	Broward	2729	1280

3. Florida TaxWatch, “\$670 Million Added to the New State Budget Through the Sprinkle Lists Deserves Close Scrutiny During the Governor’s Veto Deliberations,” May 9, 2023.

PROJECTS ADDED BACK TO BUDGET BY THE SPRINKLE LISTS 2023 CONTINUED

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DEP	1705 A	Brevard Co Eau Gallie NE Construction Environ. Dredging/Interstitial Water Treatment	\$5,010,244	Brevard	1537	1616
DEP	1705 A	Deltona Eastern Wastewater Facility Expansion-Sewer Improvement/Water Quality	\$2,000,000	Volusia	1878	1760
DEP	1705 A	Hallandale Beach Rehabilitation of Lift Stations #10, #11 and #15	\$945,000	Broward	3215	2068
DEP	1705 A	Palm Beach County Glades Region Infrastructure Improvements	\$1,500,000	Palm Beach	1235	1475
DEP	1705 A	Riviera Beach Utility Special District Three Critical Lift Station Replacement	\$1,000,000	Palm Beach	1642	850
DEP	1705 A	Tampa Bay Water Morris Bridge Wellfield Improvements	\$2,500,000	Hillsborough	1691	1723
DOT	2042 A	1st Avenue North and 25th Street Pedestrian Safety	\$500,000	Pinellas	2668	993
DOT	2042 A	County Rd 108 Extension- Nassau County	\$1,500,000	Nassua	1750	1107
DOT	2042 A	Pine Island Road/Stringfellow Road Traffic Circle	\$2,800,000	Lee		915
DOT	2042 A	Moffitt Cancer Center Life Sciences Campus Road	\$5,000,000	Pasco	2664	1210
DEO	2341 A	Blountstown City Hall	\$500,000	Calhoun	2571	16
DEO	2341 A	City of Bradenton- 9th Street Park	\$1,000,000	Manatee	2763	980
DEO	2341 A	Endeavor Park Conference Center- Jackson County	\$1,000,000	Jackson	2747	206
State	3233	Historic Pensacola	\$275,000	Escambia	1671	1155
State	3265	Palladium Theater Renovation- St. Petersburg College	\$850,000	Pinellas	1388	994
State	3270 A	Military History Museum Building Expansion- Osceola	\$765,000	Osceola	2937	

College and University Construction Projects

The Board of Governors (BOG) and the Division of Colleges (DC) have a required Public Education Capital Outlay (PECO) selection process for higher education construction projects. Four 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. However, the Legislature provided much more in PECO funds (\$566.3 million) than was expected by the BOG when the priority lists were developed. Another \$150 million in GR was also added for university and college construction projects. This allowed the Legislature to fund 21 of 24 university projects on the BOG’s three-year priority list, including 15 of the 16 projects recommended for funding in FY2023-24. In addition, the budget funds 18 legislative projects (\$240.5 million) that were not on the priority list or recommended for funding (Listed below). Fourteen of the 18 legislative projects are for the University of Florida and Florida State University.

The college priority list has many more projects than the university list. It contains 53 projects, representing the top two priorities for each college (Miami-Dade College has three). The Division of Colleges recommends projects to be funded over the next three years, with the rest of the list recommended for year four and beyond. The Legislature funded eight of the nine colleges projects requested over the next three years, plus 15 of the other 44 projects on the priority list, several projects ranking towards the bottom. There were also 13 member projects (\$82.1 million) that were not on the 53-project priority list. Those are listed below.

UNIVERSITY CONSTRUCTION PROJECTS 2023

UNIVERSITY	AGENCY	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
18	FAU	College of Dentistry	\$30,000,000	Palm Beach	2015	1750
18	FSU	Arts District	\$1,467,202	Leon	2850	2148
18	FSU	Health Panama City Academic Research Center	\$4,000,000	Bay	2689	724
18	FSU	Hydrogen Research Center	\$4,000,000	Leon	2713	1410
18	FSU	Kellogg Research Building Renovation	\$2,300,000	Leon	2696	1859
18	FSU	Veterans Legacy Complex	\$10,000,000	Leon	3046	2038
18	UF	Health and Financial Tech Graduate Education Center	\$75,000,000	Duval	3198	1730
18	UF	School of Music Addition	\$35,000,000	Alachua	1483	
18	UF	Whitney Laboratory for Marine Bioscience	\$20,000,000	St. Johns	1517	2165
18	UF	Academic and Research Collaboration Center	\$11,000,000	Alachua	2958	2103
18	UF	PK Yonge Lab School- New Gymnasium	\$12,000,000	Alachua	1432	1806
18	UF	IFAS- Center for Artificial Intelligence in Agriculture	\$10,965,880	Alachua	1243	1997
18	UF	IFAS- Lakewatch Building	\$1,997,280	Alachua		1807

UNIVERSITY CONSTRUCTION PROJECTS 2023 CONTINUED

UNIVERSITY	AGENCY	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
18	UF	IFAS- Microbiology & Cell Sciences Teaching Lab Expansion	\$2,750,000	Alachua	2977	1006
18	UWF	Critical Infrastructure- Satellite Utilities Plant Phase I	\$10,000,000	Escambia	1461	361
18	UWF	Southside Residence Halls Demolition	\$5,000,000	Escambia	1464	363
18	FIU	H. Wertheim College of Med Academic Health Sciences/Clinical Facility	\$5,000,000	Miami-Dade		2323

COLLEGE CONSTRUCTION PROJECTS 2023

AGENCY	LINE ITEM	PROJECT	\$ AMOUNT	COUNTY	SEN FORM	HOUSE FORM
DOE	17	CHIPOLA COLLEGE				
		Building Renovation for Nursing Program Expansion	\$1,200,000.00	Jackson	2476	886
DOE	17	EASTERN FLORIDA STATE COLLEGE				
		Advanced Technologies Center (ATC)	\$3,600,000.00	Brevard	1267	551
DOE	17	FLORIDA STATE COLLEGE AT JACKSONVILLE				
		Veterans Center of Excellence	\$668,508.00	Duval	2328	465
DOE	17	GULF COAST STATE COLLEGE				
		STEM Building New Construction	\$3,999,972.00	Bay	2195	1728
DOE	17	LAKE-SUMTER STATE COLLEGE				
		Workforce Development Center- Leesburg Campus	\$17,500,000.00	Lake	1115	1018
DOE	17	PALM BEACH STATE COLLEGE				
		Emergency Response Training Center	\$3,000,000.00	Palm Beach	2928	339
DOE	17	PENSACOLA STATE COLLEGE				
		Career and Technical Charter Academy	\$7,000,000.00	Escambia	2526	776
DOE	17	POLK STATE COLLEGE				
		Northeast Ridge Phase I	\$16,200,000.00	Polk	1147	611
DOE	17	SEMINOLE STATE COLLEGE				
		Student Services Center- Altamonte Springs	\$377,665.00	Seminole	1053	49
		Workforce Building B	\$4,376,555.00	Seminole	1054	48
DOE	17	SOUTH FLORIDA STATE COLLEGE				
		Multiuse Driving Range Training Facility	\$3,200,000.00	Highlands	2121	1844
DOE	17	STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA				
		Parrish Center Phase I	\$9,000,000.00	Manatee	1037	1273

Additional Group Projects that Merit Special Consideration

Local Transportation Projects (DOT 2042A) - \$400.7 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 Florida Department of Transportation (DOT) Work Program and since they are usually funded by the State Transportation Trust Fund (STTF), 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 and 2023 Legislatures 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 has been appropriated in both this year and last year's budgets. This is far too many projects to fund without a statutorily established competitive selection process (see our recommendations later in this report.) Moreover, when the surplus of general revenue the Legislature has been enjoying the last couple of years returns to normal levels, it is likely the STTF will be used to continue funding local member transportation projects. This year, because these projects do not negatively impact the Work Program, 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 1705A) – 268 projects - \$433.0 million

Restoration and protection of Florida's valuable water resources has been a top priority for the Governor DeSantis and the Legislature, and billions of dollars have been invested in water. 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. In the last couple of years, the Legislature has created two such programs; a dedicated revenue source for the Wastewater Grant Program (funded at \$200 million this year), and the creation of the Statewide Flooding and Sea Level Rise Resilience Plan/Resilient Florida Grant Program (\$300 million). The budget includes additional water quality funding of more than \$600 million (excluding member projects), 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 1705A contains 268 projects worth \$433.0 million—a record amount, coming on the heels of last year’s total that tripled the previous record. Beginning last year, due to the new grant programs, Florida TaxWatch began highlighting wastewater and flooding resiliency projects funded outside of those programs as Budget Turkeys. We are also recommended extra scrutiny for all local water projects.

Local Law Enforcement Special Projects and Fixed Capital Outlay (FDLE 1275/1218AA) - \$90.8 million; Local Fire Service and Fixed Capital Outlay (DFS 2479 and 2485A) - \$86.4 million; Local Emergency Management Facilities and Programs – (EOG 2681/2710) - \$94.3 million

These are essential government services, but they have historically been local government responsibilities, especially fixed capital outlay projects. More of these projects have been getting state funds in recent years and this year’s funding ballooned. It may make sense for the state to provide assistance for tax-strapped or fiscally constrained counties and economically disadvantaged cities, but if the Legislature wants to provide funding for local law enforcement, fire, and emergency management responsibilities, a competitive selection process should be established.

School and Instructional Enhancements (DOE 100/119) - \$50.9 million

In addition to 64 member projects, this line-item 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 2297/2304A) - \$11.9 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 2350A) - \$7.4 million

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. The 2023 Legislature eliminated many state economic development programs and incentives, citing low return-on-investment. The same scrutiny should apply to these.

Various Other Non-State Fixed Capital Outlay

In addition to the those 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.

Conclusions and Recommendations

The \$117 billion 2023-24 budget for the State of Florida reflects historic levels of spending. Flush with cash from record state revenue growth and billions in non-recurring federal aid, the Legislature made generational investments to address many identified state needs and to provide record-breaking relief to Florida taxpayers.

The budget also comes with a record level of member projects --- more than 1,540 projects worth approximately \$3.2 billion.

The state is still in excellent fiscal health, but our budget surplus is dwindling. After accounting for all the spending in the General Appropriations Act and other substantive bills, the state is expected to have \$5.3 billion in unobligated General Revenue (GR). While still an exceptional amount, it is down from the \$17.7 billion balance that was estimated to be remaining at the end of this fiscal year and the \$22.8 billion the state had left over in FY 2021-22.

The growth in revenue the state has enjoyed may not happen again. Economists are expecting growth to at least slow considerably in the near future. Florida must continue to be responsible with taxpayer money.

Florida TaxWatch recommends that the Governor fully examine all the projects and line-items highlighted in this report, including the sprinkle list and all member project funding in the new budget to determine if the state would be better served by funding these projects or by returning some of the funds to the treasury for subsequent budgets or tax relief.

Florida TaxWatch also reiterates its recommendation that competitive review and selection processes be created in statute for the areas identified in this report. If the Legislature is going to fund projects that are traditionally the responsibility of local governments or private entities, they should be prioritized; funded with a transparent, coordinated, and statewide vision; compete for limited funding fairly; and meet specified criteria and requirements to qualify for funding.

These recommendations would better promote sound budgeting processes, fiscal transparency, thoughtful deliberation, and the best interests of the taxpayers of the state of Florida.

4. Florida Senate, Bill Summary – SB 2500, General Appropriations Act. There is also \$4.1 billion in the Budget Stabilization Fund and \$1.4 billion in the Emergency Preparedness and Response Fund. These two funds may only be used in special circumstance. <https://www.flsenate.gov/Committees/BillSummaries/2023/html/2952>

5. Florida Office of Economic and Demographic Research, results of the General Revenue Estimating Conference, March 2023. <https://www.flsenate.gov/Committees/BillSummaries/2023/html/2952>

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ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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