

Florida TaxWatch

2025 Budget Turkey Watch Report

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

June 2025



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INTRODUCTION

Since 1983, Florida TaxWatch has published this annual independent review of the state budget to promote oversight, integrity, and transparency in the appropriations process. This year's review of Florida's \$115.1 billion budget for FY2025-26 identifies 238 items totaling \$413.5 million that qualify as "Budget Turkeys." These are appropriations that bypass or violate established budget procedures or legislative and public scrutiny.

The principle behind the Budget Turkey Watch Report is simple: taxpayer dollars should be allocated through a transparent, accountable, and deliberative process. All appropriations, especially projects requested by individual legislators, should be subject to rigorous review. This is especially important since these are typically projects that are local rather than statewide in scope and are often outside the core functions of state government.

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 strictly meet our Budget Turkey criteria, certainly merit extra scrutiny and close gubernatorial review. These additional projects total \$799.5 million (see page 15).

PURPOSE OF THIS REPORT

The goals of the Budget Turkey Watch Report are to:

- Promote transparency and accountability in public budgeting;
- Encourage thorough legislative review of all appropriations;
- Ensure adherence to established budgeting and project selection procedures;
- Limit excessive member projects (earmarks); and
- Uphold the constitutional checks and balances in the budgeting process.

IN A SESSION FOCUSED ON CUTTING SPENDING, MONEY WAS STILL FOUND FOR LOCAL MEMBER PROJECTS

This session, and the budget process, were not typical. The relationships between the House, Senate, and Governor were much more strained than they have been in recent years and disagreements were harder to resolve. With future potential budget shortfalls predicted, reducing spending, while still reducing taxes significantly, was a priority. This is not an easy task. The two chambers' tax relief proposals were quite different--both in size and composition. Not knowing how much there is to spend makes it hard to formulate a budget.

As a result, the session had to be extended twice, turning a 60-day session into a 100-plus-day one. Formal budget negotiations did not even start until the second extension, and the final budget was not released until Day 101. Also untypical was that the budget is smaller than last year's—approximately \$3.5 billion less.

One thing that is typical, however, is the budget contains a lot of member projects. The FY2025-26 budget includes approximately 1,600+ local member projects worth more than \$2 billion. The last three budgets have all funded at least \$2.8 billion worth of member projects, and this budget may approach that threshold. With only 160 legislators, the average is 10 projects and \$17 million per member. Of course, some legislators receive far more than others.

There was a perception that because member project funding is non-recurring, they are not a factor in the Legislature's "spending addiction" and irrelevant to looming budget shortfalls.

It was not always like this. This explosion in member projects—both requested and funded—came despite an effort to instill transparency, review, and deliberation to these appropriations. In 2017, the Legislature enacted rules for "appropriations projects," spearheaded by then-Speaker Richard Corcoran to combat what he termed an "epidemic" of earmarks. In FY2016-17, there were an estimated 550 such projects worth less than \$400 million. In recent years, those numbers have nearly tripled in quantity and increased seven-fold in funding. The rules did increase transparency



but did little to increase review and deliberation. And they did nothing to stem the rising tide of member projects. In fact, an argument could be made that they promoted the surge. In this session alone, House and Senate members submitted over 5,100 project requests totaling \$11.7 billion, an average of 32 per legislator. Over the last nine years since the appropriations, project rules were adopted, \$14 billion in such projects have been funded.

A key moment in last year's budget negotiations illustrated the growing weight of these projects. In the Health and Human Services conference subcommittee, the Senate made an offer on the remainder of this policy area's budget but not on member projects, even though the Senate Chair said the offer would come later. The House, in response, decided to stop negotiations and "bump" all unresolved items to the full Appropriations Chairs, arguing that without agreement on local projects, there was no point negotiating the rest. This underscores the importance of earmarks and their role as bargaining chips.

WHAT IS THE PROBLEM WITH LOCAL PROJECTS, AND SHOULD THE STATE EVEN FUND THEM?

While some have a wider impact, most member projects are local in nature. Many are certainly worthwhile—or even critical—and valued by legislators and their communities. But they raise important questions: Should the state fund projects that are not statewide in scope? Should taxpayer dollars be used for amenities that are more luxury than necessity?

It must be remembered that member projects are not the only way the state gives revenue or funding to local governments. In addition to the billions of dollars in state revenue shared, billions more are delivered to local entities through grant programs and general budget allocations. Unlike member projects, these grants are awarded usually based on established criteria, ensuring a fair and competitive process that considers statewide priorities and coordination.

Member projects often bypass these standards, resulting in diminished accountability and a shift in focus from core state responsibilities to localized spending that may not serve the broader public interest. Many

are more appropriately funded with local or private dollars, or circumvent competitive bidding, selection, oversight, and taxpayer accountability.

Member project requests can only be funded with non-recurring funds. However, many requests indicate that additional state money will be requested in the future. The need for additional state funding may mean that sufficient local revenue does not exist to make it a viable project, so the state is either committing to additional recurring spending or risking that its original expenditure will not achieve the anticipated results. Many projects also indicate there will be no future appropriations requested but then come back next year for additional funding.

This session, the House acknowledged the accountability problems with member projects. HB 5009, which would have created the Florida Accountability Office, had a provision to require the Auditor General and the Public Integrity Division to randomly select and review appropriations projects funded in the prior fiscal year, and if appropriate, investigate and recommend an audit of such projects. Each review must include an evaluation of the appropriations project recipient's efficient and effective administration of the project. Florida TaxWatch recommends the Legislature consider similar policy next year.

Local Member Projects Still Flourish

- FY 2025-26 budget includes approximately 1,600 local member projects worth more than \$2 billion—roughly 10 projects.
- Lawmakers filed 5,100 requests (\$11.7 billion) this session, extending a nine-year run that has steered \$14 billion in earmarks to local entities.
- Member-project spending has rocketed from \$400 million in FY 2016-17 to nearly \$3 billion per year, despite rules intended to curb it.
- Florida TaxWatch urges renewed oversight—such as random post-award audits by the proposed *Florida Accountability Office*—to ensure these dollars deliver measurable value and stay truly non-recurring.



FLORIDA TAXWATCH BUDGET TURKEY CRITERIA

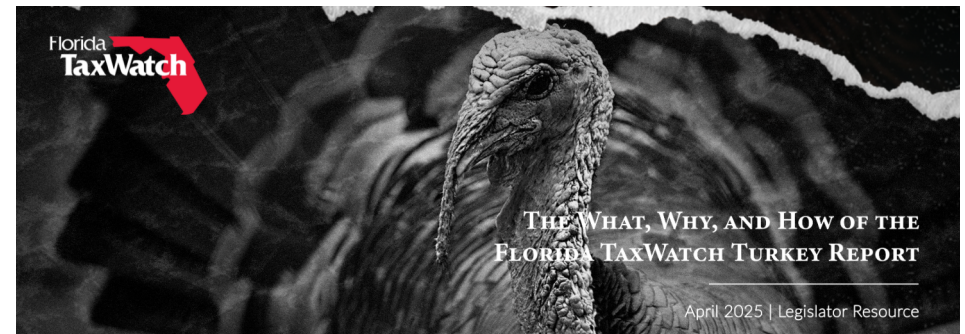
Budget Turkeys are appropriations, usually local member projects, placed in individual line items or accompanying proviso language that are included in the final appropriations bill without being properly vetted or that bypass legislatively established budget processes. **IT IS VERY IMPORTANT TO NOTE THAT THE BUDGET TURKEY LABEL DOES NOT SIGNIFY JUDGMENT OF A PROJECT'S MERIT, VALUE, OR NEED.**

While a project may be worthwhile, Budget Turkeys typically serve a limited (not statewide) area, and often do not reflect core functions of state government, are more appropriately funded with local or private dollars, or circumvent competitive selection, oversight and accountability. These attributes do not automatically make a member project a Budget Turkey, but they highlight why member projects should receive full scrutiny during the budget process.

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 an established review and selection process 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 into the budget during conference committee meetings, meaning they did not appear in either the final Senate or House budget;
- Appropriations that do not adhere to the rules adopted by the House and Senate for appropriations (member) projects;
- 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 urges the Governor to thoroughly scrutinize not only the identified Budget Turkeys but also the other appropriations highlighted in this report. The Governor should evaluate each project’s value, alignment with core government functions, and adherence to sound budgeting practices. Only through disciplined, transparent fiscal stewardship can Florida ensure the long-term interests of its taxpayers are protected.



Budget Turkeys—What?

Budget Turkeys are appropriations—typically local member projects—inserted as separate line-items or within proviso language in the final appropriations bill without proper vetting or adherence to established legislative budget processes. **The label “Budget Turkey” does not judge a project’s merit, value, or need.** While some projects may be worthwhile, Budget Turkeys usually serve limited areas (not statewide), are not core state government functions, are better suited for local or private funding, and often bypass competitive bidding, oversight, and taxpayer accountability.

Budget Turkeys—Why?

Florida TaxWatch identifies Budget Turkeys under the guiding principle that **taxpayer funds must be managed transparently and accountably**, with every appropriation subject to deliberation and public scrutiny.

The Budget Turkey Watch Report aims to:

- Promote transparency and accountability in public budgeting.
- Encourage thorough legislative review of all appropriations.
- Uphold the constitutional checks and balances in the budget process.
- Ensure the Legislature adheres to its own budget procedures.

Budget Turkeys—How?

The Florida TaxWatch Budget Turkey criteria identify appropriations as Budget Turkeys if they breach sound budgeting practices in one or more of the following ways:

- **Circumventing established review and selection processes** or receiving funding ahead of higher-priority projects despite completing those processes.
- **Being added during conference committee meetings**—thus not appearing in either the final Senate or House budgets.
- **Including member projects that do not comply with the joint legislative appropriation project rules.**
- 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.
- Originating from **inappropriate trust funds, duplicating existing appropriations**, or being **contingent on legislation that ultimately did not pass.**

2025-26 BUDGET TURKEYS

Florida TaxWatch is 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 Budget 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.

UNIVERSITY AND COLLEGE CONSTRUCTION PROJECTS

The Board of Governors (BOG) and the Division of Colleges (DC) have a statutorily required Public Education Capital Outlay (PECO) selection process for higher education construction projects. In 2019, the Legislature strengthened the university process, 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. Even with this law, the Legislature does not follow the recommended lists and funds projects that are not recommended or that are a lower priority. Six of the eight projects recommended for FY2025-26 received funding. However, only 14 of the 24 on the three-year list received an appropriation. Instead, 18 member projects (\$134.3 million) that were not on the priority list at all were funded (listed below). This includes the Translational Research Institute that was deemed ineligible to be ranked. The last two projects listed, one ranked (30th) and one that was not ranked, were added during the budget conference.

Construction of PECO projects generally does not begin until all required funding has been appropriated, and new projects are often funded (even if there is not enough money to start construction) at the expense of those that have received prior funding. This year, the funded ranked projects tended to be ones that had not yet received any state funding, a positive development. This is one of the reasons why Florida TaxWatch did not include any projects on the approved list as Budget Turkeys, regardless of priority ranking.

The Division of Colleges takes each college's top two priority projects and prioritizes them. It then requests that the Legislature funds projects over the next three years, with the rest of the list recommended for years four and beyond. The Legislature funded only four of the seven college projects requested over the next three years, plus 13 of the other 50 projects on the ranked list, with some projects ranking towards the bottom. There were also eight member projects (\$16.5 million) funded by either the House or the Senate that were not on the 57-project priority list.

It should be noted that colleges and universities received none of the funding (\$98.0 million and \$81.8 million, respectively) requested for maintenance and repair of facilities.

Projects not ranked or qualified are listed on page 6 (right).

Higher-Ed Construction, FY 2025-26

- 26 member projects—19 at universities, 8 at state colleges—total \$150.8 million and were funded outside the statutory PECO ranking process (\$134.3m university / \$16.5m college).
- Nearly one-third of the total sits in a single item with several others above \$10m.
- Florida TaxWatch recommends extra scrutiny and close gubernatorial review to ensure these additions meet Budget Turkey criteria and do not divert dollars from ranked priorities or overdue maintenance.

College	16A - Florida College System Construction Projects	Amount	House Form	Senate Form	County
Chipola	Modernize Chemistry Laboratories for Safety and Intergrated Technology	475,000	2121	2633	Jackson
Daytona	College-wide Building Access Control	700,000	2096	2516	Volusia
Gateway	HVAC Replacement for Building 56, Automotive Technology	300,000	2986	2020	Columbia
Gateway	HVAC Replacement for Howard Conference Center	750,000	2987	2021	Columbia
Manatee	Collegiate School - Venice	3,500,000	3545	1148	Sarasota
Miami	Hialeah Campus Expansion	3,000,000	1979	2801	Miami-Dade
NW FL	Workforce Innovation Center	5,000,000	2495	3062	Okaloosa
Tall	Gadsden County Expansion	2,822,500	1923	3531	Gadsden
Univ	17 - State University System Construction Projects	Amount	House Form	Senate Form	County
FAMU	College of Law Infrastructure Upgrades	5,000,000	3487	2934	Orange
FAMU	CAFS - Brooksville Agriculture and Research	2,000,000	3081	3074	Hernando
FSU	Middleton Center Planning	5,000,000	3399	1183	Leon
FSU	Moore Auditorium Remodel	5,000,000	2186	2969	Leon
FSU	Rovetta Business Building Renovation	12,500,000	1465	2571	Leon
FSU	Tully Gym Remodel - Planning	2,500,000	1360	1549	Leon
UF	Hamilton Center for Classical and Civic Education	8,000,000	1801	3276	Alachua
UF	IFAS - Animal Sciences Expansion and Renovation	2,275,000	2991	2945	Jackson
UF	IFAS - Renovation & Expansion Marianna REC	2,000,000	1933	2632	Alachua
UF	Norman Fixel Institute for Neurological Diseases	25,000,000	1634	1819	Alachua
UF	School of Music Building Addition	5,000,000	2828	1184	Alachua
UF	Utility Infrastructure	10,000,000	2719	2057	Alachua
UNF	Hicks Honors College Academic Building	14,836,000	1614	2852	Duval
USF	College of AI, Cybersecurity and Computing Facility	10,000,000	2531	3009	Hillsborough
USF	Health Translational Research Institute Facility	8,000,000	3528	3282	Hillsborough
UWF	Educational Research Center for Child Development Expansion	1,667,400	2736		Escambia
UWF	Next Gen Innovators with Northwest Florida State College	2,000,000	1748	2986	Okaloosa
USF	Veteran, Military Families & First Responder Service Complexes	8,500,000	2403	2014	Hillsborough
UCF	Discovery & Innovation Hub	5,000,000	1801	2505	Volusia



AGRICULTURAL PROMOTION AND EDUCATION FACILITIES

Florida has a program that allows local governments and fair associations to apply for state funding for new construction or renovation of 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 historically 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 35 construction projects that met the requirements for funding. The Senate funded six of the ranked projects, plus four more that are not part of the approved, prioritized list. These projects bypassed the 29 unfunded projects that went through the approval process. The original House budget did not fund any Agricultural Promotion and Education Facilities this year. In the conference, the chambers agreed to fund seven projects—the top two priorities, two that were lower ranked, and three that were unranked.

Hardee County has three of the seven funded projects. A fourth Hardee County project (unranked) was moved to the huge water projects line-item in conference (1555). Of the four remaining, two were on the ranked list (#10 and #12) and two were not. The Hardee climate-controlled facility (not on the approved list) was funded last year with \$1 million, and is back for more, receiving \$6.5 million. The South Florida Fairground project has a total cost of \$36 million. It requested \$6.0 million from the state but was funded at \$1.7 million. Although it would be available for agricultural education purposes, it appears the main impetus for the request is an emergency shelter, perhaps better funded through the Division of Emergency Management.

1421C - Agricultural Promotion and Education Facilities	Amount	House Form	Senate Form	County
Hardee County Climate Controlled Fair Facility	6,500,000	2377	3095	Hardee
NE Florida Fair Agricultural Education Community Center / Multi-use Facility (phase 5)	500,000	3165	1414	
South FL AgriCenter and Emergency Shelter at South Florida Fairgrounds	1,738,699	2895	1088	Palm Beach

Agricultural Promotion & Education Facilities

- 7 projects funded | \$15.7 million total—3 in Hardee County alone (\$7.75 m), including a climate-controlled fair facility returning for a second year of state dollars.
- 3 of the 7 were unranked, leap-frogging 29 vetted requests that received no funding.
- Florida TaxWatch urges extra scrutiny and close gubernatorial review to keep awards aligned with the Agriculture and Consumer Services' ranked list and statewide taxpayer value.



LOCAL PARKS, TRAILS, AND RECREATION

The budget funds 18 local parks (\$13.2 million) that did not go through the several competitive grant programs administered by the Florida Department of Environmental Protection (DEP) which allow local governments to apply for financial assistance 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), gets \$15.0 million in federal funds to be distributed competitively to local governments for acquisition or development of land for public outdoor recreation. The budget does not fund FRDAP or the Local Trail Management grant program but instead funds these member projects. In addition, there are member requested local parks funded in other areas of the budget.

1636A - Local Parks	Amount	House Form	Senate Form	County
Auburndale Lake Ariana Park Improvements	750,000	1284	1039	Polk
Camp Welaka Revitalization	1,000,000	1146	1081	Martin
Central Florida Council, Scouting America Safety & Maintaining Current Structures at Camp La-No-Che	500,000	2728	2728	Lake
Moccasin Slough Scenic Trail and Elevated Boardwalk with Nature Center	700,000	2435	2058	Clay
Cutler Bay Bel-Aire Park Improvements	300,000	1671	1817	Miami-Dade
Deerfield Beach Tedder Neighborhood Pocket Park	400,000	1763	3371	Broward
Green Cove Springs - St. Johns River Trail Phase 1	475,000	2401	3407	Clay
Manatee County Gateway Greenway Trails	1,000,000	2239	3043	Manatee
Manatee County Washington Park	1,000,000	2415	2089	Manatee
Naples Botanical Garden's Garden for All: Accessibility Solutions	365,000	2667	3164	Collier
Olustee State Battlefield Park - New Museum	400,000	3525	3543	Baker
Plant City Lakeside Station Park	2,500,000	2562	2470	Hillsborough
Port St. Joe Core Park Restrooms	300,000	3402	3122	Gulf
The Deering Estate Foundation, Inc. Environmental Program Pavillions	600,000	1898	1814	Miami-Dade
Vero Beach Humiston Park Boardwalk	350,000	1764	2791	Indian River
Wauchula Heritage Park Facilities Improvements	500,000		3252	Hardee
Westlake Park Improvements Phase 1	600,000	2585	3233	Palm Beach

BOATING ACTIVITIES AND SAFETY

The Fish and Wildlife Conservation Commission has several programs and grants to promote boating in Florida, including the Florida Boating Improvement Program, Boating and Waterways Activities, and the Boating Safety and Education program. It also administers the Boating Infrastructure Grant Program, which awards \$6.0 million in federal grants annually. These programs are funded at \$12.0 million. The state programs are funded by user fees—taxes, fees, and fines on fishing, seafood harvesting and sale, and vessel registration through the Marine Resources Conservation Trust Fund. In addition to the funding for these programs, the Legislature is funding seven related projects with General Revenue that did not go through these grant programs, including dock and pier replacements, a kayak launch, a local boating safety program, and a \$6.1 million Lock Tender House. An additional appropriation for the Pier and Kayak Launch project was added to the Water Project line-item in conference, causing total funding to exceed the original request.

Boating Projects Outside FWC Grant Process

- 7 local projects | \$10.96 million (GR) were added apart from FWC’s competitive boating & waterways grants.
 - Largest: \$6.1 m South Gulf Cove Boat Lock Tender House (Charlotte)
 - Two large pier replacements and smaller safety/launch upgrades round out the list.
- These earmarks sit on top of the \$12 million that already supports statewide, user-fee-funded boating programs, and one project (Indialantic Pier & Kayak Launch) even drew an additional water-project appropriation—exceeding its original request.
- Florida TaxWatch recommends close gubernatorial review to confirm these projects meet statewide priorities and the principles of transparency and taxpayer value.

	Fish and Wildlife Conservation Commission	Amount	House Form	Senate Form	County
1709A	Boater Safety Education Program	100,000	1169	2302	Miami-Dade
1727A	Anna Maria Historic City Pier Restoration	1,250,000	1525	1301	Manatee
1727B	Safety Harbor Pier Replacement	1,140,000	3017	1263	Pinellas
1727C	South Gulf Cove Parallel Boat Lock Tender House	6,100,000	2692	3244	Charlotte
1727D	Melbourne Front Street Dock Replacement	500,000	3102	1397	Brevard
1727E	Boca Chica Mooring Field Shoreside Facility	1,650,000	2414	2757	Monroe
1727F	Indialantic Riverside Park Pier and Kayak Launch	220,000	1427	2266	Brevard



LOCAL TRANSPORTATION PROJECTS

Historically, all projects in this line-item have 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 when they are 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 create a better selection process and to use general revenue (GR) to avoid impacting the Work Program. Florida TaxWatch commended the 2022 and 2023 Legislatures for heeding our recommendation and using GR to fund the entire list of projects. Last year, the Legislature only funded 36 percent of this appropriation with GR. This year, GR is only \$10.4 million out of \$210.9 million in funding. Florida TaxWatch recommends these projects get close consideration and reiterates our recommendation to create a better selection process.

Local Transportation Projects	Amount	House Form	Senate Form	County
Local Transportation Projects - 144 Projects	210,898,433		Various	

HISTORIC PRESERVATION - OPERATIONS

The Department of State has two grant programs to fund historic preservation, one for operations and one for fixed capital outlay. The department scores and ranks grant requests and provides a recommended funding list to the Legislature. Small Matching Grants provide up to \$150,000 for program support. The Senate is commended for proposing to let the established grant process work and funding the entire recommended funding list while adding no member projects. The House budget funded only 55 percent of the recommended Small Matching Grant list and, in an uncommon move, picked the projects, regardless of their ranking. In the end, the budget funds four member projects at \$1.4 million and only 67 percent of the approved grant list.

2018 - Historic Preservation Grants	Amount	House Form	Senate Form	County
Crystal Memorial Gardens Cemetery Revitalization Project Phase I	81,000	2850	2730	Citrus
Historic Pensacola	125,000	1459	2998	Escambia
Historic Port Theater	750,000	2199		Gulf
The Jacksonville History Center	450,000	1490	1704	Duval

Two More Member-Project Hot-Spots

Local Transportation Projects

- 144 projects | \$210.9 million — but just \$10.4 million comes from General Revenue; the rest taps the State Transportation Trust Fund, crowding out vetted DOT Work-Program priorities.
- Florida TaxWatch urges close gubernatorial review and a merit-based selection process that protects statewide transportation planning.

Historic Preservation — Operations Grants

- Budget funds 4 earmarks totaling \$1.4 million outside the Department of State's ranked Small Matching-Grant list, leaving only 67% of approved projects supported.
- Florida TaxWatch recommends relying on the established scoring process and limiting off-list additions to safeguard transparency and taxpayer value.

HISTORIC PRESERVATION - ACQUISITION, RESTORATION OF PROPERTIES

The two chambers used the same approach for Special Category Grants, which provide up to \$500,000 for restoration and acquisition of historic properties. As it did with the Small Matching Grants, the Senate followed the recommended list, funding the top 34 of 46 projects and including no member projects. The House funded only 60 percent of the Special Category approved list, again picking the projects to be funded, regardless of their ranking. The House also funded 14 projects that were not on the prioritized funding lists. The conference agreement ended up cutting all funding for the grants, but funding 11 member projects (\$3.8 million) outside of the grant program.

Historic-Property Earmarks

- The conference zeroed-out competitive Special Category Grants yet carved out \$3.8 million for 11 unranked projects all outside the Department of State's vetted priority list.
- Florida TaxWatch urges extra scrutiny and a return to the ranked grant process to keep preservation dollars transparent and focused on statewide priorities.

2924A - Acquisition, Restoration of Historic Properties	Amount	House Form	Senate Form	County
Centro Asturiano Renovation and Revitalization	175,000	2123	3486	Hillsborough
Clay County Archives Building Design and Construction	1,000,000	2194	2304	Clay
Harry S. Truman Little White House Preservation	62,500	2259	1747	Monroe
Historic Florida Theatre ADA Improvements	500,000	1560	1428	Duval
Historic Pigeon Key Hurricane Hardening Project	250,000	2268	2888	Monroe
Historic Woman's Club Improvements	175,000	1430	1850	Palm Beach
Ma Barker House Improvements	237,500	2175	1354	Marion
Restoration of the Historic Gray Cottage - Goodwood Museum and Gardens	46,375	2278		Leon
Revitalization of The Hotel Jacaranda	500,000	1992	2760	Highlands
Ruth Eckerd Hall Hurricane Response & Preparedness	769,000	3020	1292	Pinellas
Switzerland Vocational & Community Center	70,000	1857	3454	St. Johns

CULTURAL FACILITIES PROGRAM

The Florida Department of State (DOS) has several ongoing cultural grant programs. The department ensures that the grant applications qualify, ranks the applicants and submits the recommended project lists to the Legislature. This year, the Legislature provided \$19.8 million for the General Program Support Grants, along with these earmarked projects (\$4.6 million). Some of these projects will receive more than the ones that went through the process. It also provided \$1.0 million for grants related to the celebration of the 250th anniversary of the signing of the Declaration of Independence.

Cultural & Museum Earmarks

- \$4.6 million in one-off appropriations were inserted outside the Department of State’s competitive ranking—seven projects in all.
- These earmarks sit on top of the \$19.8 million the Legislature set aside for ranked General Program Support grants, and in some cases exceed what vetted applicants will receive.
- Florida TaxWatch urges extra scrutiny and close gubernatorial review to keep cultural dollars flowing through the established, merit-based process.

2949A - Cultural and Museum Grants	Amount	House Form	Senate Form	County
Al Downing Tampa Bay Jazz Association Building Feasibility Study	100,000	1663	3432	Pinellas
Arts & Agriculture	782,600		3231	Rural Cos.
ex-USS Orleck Project: Naval Museum Spaces - Jacksonville	135,000	3175	2842	Duval
Florida Civil Rights Museum	500,000	1822	2133	Broward
Glades Initiative - Arts in Autism	200,000		3493	Palm Beach
Miami-Dade Hometown Heroes Community Event	836,766	2816	1810	Miami-Dade
Miami-Dade Military Museum and Memorial	125,000	2009	1794	Miami-Dade

CULTURAL AND MUSEUM GRANTS (PROGRAM SUPPORT AND FACILITIES)

The Cultural Facilities Grant Program funds fixed capital outlay projects for museums, performing art venues, and other art facilities. This year, DOS recommended \$20.8 million for this program. In conference, the House and Senate agreed to remove all funding for the recommended lists, leaving the grantees with no funding.

However, the Legislature funded these 15 members projects worth \$11.6 million. It should be noted that the Arsht Center was slated to get funding through the grant process (which was cut) but had an additional member request which was funded.

2955 - Cultural Facilities Program	Amount	House Form	Senate Form	County
Adrienne Arsht Center Building Management System	250,000	2198	1777	Miami-Dade
Bay of Pigs Museum and Library	1,000,000	1972	1028	Miami-Dade
Children's Center - The Historic Cocoa Village Playhouse, Inc.	500,000	1293	1049	Brevard
Dance Alive National Ballet Center for the Arts	475,000	2312	1104	Alachua
Dr. Phillips Center's Rooftop Terrace - Orlando	600,000	1114	1473	Orange
ex-USS Orleck Project: Naval Museum Spaces	615,000	3175	2842	Duval
Family Arts Education Expansion at Pensacola Little Theater	646,000	2733	2987	Escambia
Jacksonville Museum of Science and History (MOSH) Genesis	2,500,000	1828	2847	Duval
Miami-Dade Military Museum and Memorial	250,000	2009	1794	Miami-Dade
Morikami Museum & Japanese Gardens "Bridge to Heaven" Design	500,000	1237	1303	Palm Beach
Orlando Museum of Art Building Renovation	2,382,045	1605	1684	Orange
Ozona Village Hall Repair and Elevation	389,500	3016	3449	Pinellas
Tampa Museum of Art: Expanding Classical Education for All	375,000	2399	2008	Hillsborough
The Pinellas Science Center	800,000	2422	2127	Pinellas
Venice Theatre Hurricane Recovery	350,000	1326	2437	Sarasota

PROJECTS ADDED DURING THE BUDGET CONFERENCE

Projects first appearing in the budget process during the conference—meaning they were not in either of the House or Senate budgets as passed by the chambers—are identified by Florida TaxWatch to highlight the lack of transparency that occurs during the conference process. Projects added to the budget during the budget conference process are done without public debate, scrutiny, vetting, or vote by legislators, bypassing the normal appropriations subcommittee and committee process. Historically, Florida TaxWatch has designated most of these appropriations, especially member projects, as Budget Turkeys. It must be noted that while conference additions used to make up a large portion of our Budget Turkey list, recent legislatures have significantly limited this practice. This year, only three member projects were added during the budget conference. **THE JOINT RULES OF THE FLORIDA LEGISLATURE PROHIBIT ADDING A MEMBER PROJECT IN CONFERENCE.**

The first two appropriations are both university fixed capital outlay projects. One was on the Board of Governors approved priority list but ranked low (30th). The other was not on the recommended list. The Pier and Kayak Launch project was in the Senate budget, in the Fish and Wildlife Conservation Commission section (see 1727F above). It was funded there for \$220,000. However, it was also inexplicably added to the huge Water Projects line-item (1555) with an additional \$350,000 appropriation. Its total funding exceeds the amount it requested.

	Added in the Conference Committee	Amount	House Form	Senate Form	County
17	USF - Veteran, Military Families & First Responder Service Complexes	8,500,000	2403	2014	Hillsborough
17	UCF - Discovery & Innovation Hub	5,000,000	1801	2505	Volusia
1555	Indialantic Riverside Park Pier and Kayak Launch	350,000	1427	2266	Brevard

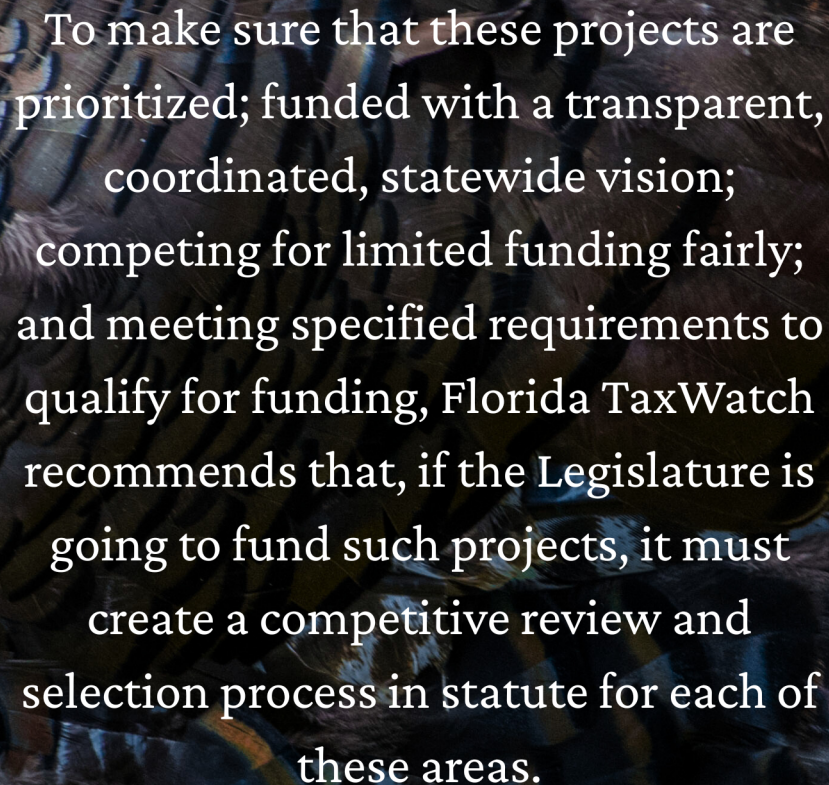
Projects First Added in Budget Conference

Three member projects surfaced only during conference, bypassing committee vetting and public debate—totaling \$13.85 million.

**One project had a second appropriation added in another part of the budget.*

ADDITIONAL GROUPS OF PROJECTS THAT MERIT SPECIAL CONSIDERATION

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 that are funded in these line-items is increasing. Not that long ago, funding for some of these types of local projects was rare. 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; competing for limited funding fairly; and meeting 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 (1555)

For years, Florida TaxWatch has recommended that a better process, with review and prioritization by experts, be used to evaluate and select water projects. In 2023, Florida TaxWatch recommended a Five-Year Water Project Work Program with dedicated funding to create a comprehensive, coordinated, statewide planning system and ensure that the best projects are selected for funding. The current system of inconsistent funding, myriad avenues for funding, and the large number of member-requested water projects make this type of planning and project selection difficult.

The Legislature created the Water Quality Improvement Grant Program (WQI) and the Statewide Flooding and Sea Level Rise Resilience Plan/Resilient Florida Grant Program. The Legislature also provided a dedicated funding source (Indian Gaming revenues) for these two grant programs and other environmental programs. These steps have promoted the type of thoughtful process that the critical (and expensive) goal of improving and protecting Florida's water resources deserves.

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. Moreover, this year's budget is a step in the wrong direction, away from thoughtful project selection. The budget provides \$461.5 million for the WQI grants but earmarks nearly all of it for 314 member projects. The Legislature had to add a one-year exemption from the WQI statutorily established criteria in the budget implementing bill to allow this.

There are numerous grant and other financial assistance programs to help local governments secure funding for water protection and restoration projects. The programs are administered and evaluated by the Florida Department of Environmental Protection (DEP) using established criteria and priorities (usually in statute). Many programs also consider the relative ability of local communities to fund all or part of the projects themselves.

Florida has rightly been making large investments in the protection and restoration of our state's water resources, and this budget is no different.

There is much more funding for protecting and restoring the state's water resources than what is in this member project line-item.

The majority of these projects are water quality, stormwater/resiliency, and water facility projects and many could have used established programs to secure state funding. There are also a number of projects that do not seem to be water projects at all, some moved to the line item during the conference process. Florida TaxWatch is highlighting this entire line-item and encouraging the Governor to review each project closely in his veto deliberations, determining if there is a compelling need for the project and that it meets the criteria of the Water Quality Improvement Grant Program.

HOUSING AND COMMUNITY DEVELOPMENT PROJECTS (COMMERCE 2108A AND 2112A)

85 PROJECTS - \$77.8 MILLION

The number of projects listed under two Housing and Community Development Projects line-items and the amount spent on them has exploded in recent years. Last year, the Legislature funded \$67.2 million worth of these projects. This year the Legislature funded 85 projects with \$77.8 million in these two line items.

These line items 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. Projects often funded here include sports complexes, local parks and recreation, aquariums, events and entertainment venues, historic restoration, transportation projects, local government and privately-owned buildings, emergency shelters, social services programs, and more projects that are normally funded in other agencies' budgets. These are projects that many local communities would love to have, but it is questionable as to whether the state should be funding many of them at all. At least most of these projects have other avenues for funding assistance from the state and federal governments. The state has competitive grant processes for many of them. Larger cities and counties receive federal Community Development Block Grants (CDBG) to fund these types of projects and the Department of Commerce administers the federal Small Cities CDBG for the other cities and counties, as well as the state's Rural Infrastructure Fund. There are also several housing

programs funded in this line-item. Florida TaxWatch has published much research on the importance of funding affordable housing, the Legislature has been making major commitments in this area. The Florida Housing Finance Corporation (FHFC) 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 Commerce, instead of the various state agencies that usually handle such projects. Many of the projects could have gone through other state grant programs or agencies, including parks and recreation, historic properties, museums, and emergency shelters. 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.

LOCAL LAW ENFORCEMENT SPECIAL PROJECTS AND FIXED CAPITAL OUTLAY (FDLE 1177/1182B)

89 PROJECTS, \$109.2 MILLION

LOCAL FIRE SERVICE AND FIXED CAPITAL OUTLAY (DFS 2245A AND 2251B)

74 PROJECTS \$66.3 MILLION

LOCAL EMERGENCY MANAGEMENT FACILITIES AND PROGRAMS (EOG 2438/2461)

33 PROJECTS \$36.1MILLION

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 last year's funding ballooned. This year, the House and Senate budgets funded \$212 million of these projects. It may make sense for the state to provide assistance for 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 111/127A)

101 PROJECTS \$54.6 MILLION

This is generally funding for private organizations to provide educational services and programs. There is no formal selection or competitive bid process and can be little or no follow-up or requirements for performance. Further, school districts have discretionary revenue to fund some of these types of programs if they see fit. In addition to 101 member projects, this line-item includes seven projects that have become recurring base projects. The recurring projects are the only ones included in the Governor's recommended budget. Last year, the Governor vetoed 30 of these School and Instructional Enhancements.

WORK FORCE PROJECTS (COMMERCE 2077/2084A)

29 PROJECTS \$16.2 MILLION

These projects are in addition to \$261.9 million in the budget for local workforce development boards. The Legislature recently revamped the state's workforce development system. Florida TaxWatch encourages veto scrutiny to ascertain whether these projects advance the system's new focus.

ECONOMIC DEVELOPMENT PROJECTS (COMMERCE 2123) —

7 PROJECTS \$1.8 MILLION

This line item has tightened up in the last several years, with most of the projects seeming to have more of a clear economic development focus. Moreover, the Senate did not propose to fund any projects. Still, if the Legislature wants to fund projects such as these, there should be a statutory competitive selection process. The Legislature has eliminated many state economic development programs and incentives, citing low return-on-investment. The same scrutiny should apply to these.

*Four projects originally identified in violation of House Rule 5.14(f) have been removed from the report due to amended original requests bringing the projects into compliance with the Rule.



ABOUT FLORIDA TAXWATCH

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