



**THE WHAT, WHY, AND HOW OF THE
FLORIDA TAXWATCH TURKEY REPORT**

April 2025 | Legislator Resource

BUDGET TURKEYS—WHAT?

The annual Florida TaxWatch Budget Turkey Watch Report was started in 1983 and promotes oversight and integrity in the state's budgeting process. The State Budget/General Appropriations Act is the only law that must pass each year. The report identifies appropriations that circumvent proper review, transparency, and accountability standards and is presented to the Governor for inclusion in his or her veto considerations and makes the overall process better.

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 tend to serve a limited (not statewide) area, are often not core functions of state government, are more appropriately funded with local or private dollars, or circumvent competitive bidding or selection as well as oversight and taxpayer accountability.

BUDGET TURKEYS—WHY?

Florida TaxWatch's process of identifying Budget Turkeys is based on a central principle that drives most of what we do: because money appropriated by the Legislature belongs to the taxpayers of Florida, the process must be transparent and accountable, and every appropriation should receive deliberation and public scrutiny.

The goals of the Budget Turkey Watch Report are simple:

- Promote transparency and accountability in public budgeting.
- Encourage meaningful legislative review of all appropriations.
- Facilitate the checks and balances within the budget process that are granted by the Florida Constitution.
- Ensure the Legislature follows the budget processes it has established in law or rule.

In addition to the legislative process and the governor's line-item veto power protection afforded by the Florida Constitution, another crucial element of sound budgeting is the right and responsibility of Florida taxpayers to hold their elected officials accountable for budgeting decisions. Though most documents and some debate are available to the public, the complicated budget process creates a barrier that prevents all taxpayers from understanding this information. The Budget Turkey Watch Report is intended to show taxpayers the results of this complicated process, where not all decisions are made in the sunshine.

Budget Turkeys at a Glance

What Are They? Line-item appropriations or proviso language added late, skipping proper review.

Not About Merit: "Turkey" labels focus on process, not project worth.

Traits: Limited scope, not core state duties, better for local/private funds, or lacking bidding/oversight.

Since 1983: Florida TaxWatch flags these for the Governor's veto, enhancing budget integrity.



BUDGET TURKEYS—HOW?

Florida TaxWatch follows all steps of the budget process including: agency budget requests, Governor’s budget recommendations, legislative appropriations subcommittees and committees, floor amendments and deliberation, and finally, the budget conference. We track what, how, and when appropriations get into the budget and if they adhered to any review or selection process established for that particular type of appropriation. Appropriations recommended by the governor or requested by an agency are seldom on the turkey list. This is not because their priorities are better than the legislature (which has the constitutional authority to appropriate state funds), but because they were in the budget process from the beginning, and the Legislature can decide whether they stay in.

BUDGET TURKEY 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;
- Member projects included in the budget that did not adhere to the joint legislative appropriation projects 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; or
- Appropriations from inappropriate trust funds, duplicative appropriations, and appropriations contingent on legislation that did not pass.

KEY ISSUES IN THE BUDGET TURKEY PROCESS

APPROPRIATIONS ADDED IN CONFERENCE

Projects first appearing in the budget process during conference are identified by Florida TaxWatch to expose the lack of transparency that occurs during the conference process. Projects added to the budget during conference are done so without public debate, scrutiny, or legislative vote or vetting by legislators—including those who sit on the conference committees. Even though the Joint Rules of the Florida Legislature¹ prohibit the inclusion of a member project that was not in either the House or Senate budget as passed by the respective chambers from being in the final budget, this practice still occurs, although it has not happened in the last two sessions.

When projects are added during conference, they bypass the normal appropriations subcommittee and committee process. The only legislators that have the ability to publicly vet these expenditures to any degree are those who sit on conference committees, shielding those appropriations from scrutiny by full representation of the legislature. When the conference report is “bumped” to the appropriations chairs or the Speaker and President to resolve remaining differences, this may afford only a few legislators the opportunity to decide how state funds will be appropriated. After the conference process is completed, the full legislative body cannot remove or adjust individual appropriations, they can only vote the entire budget up or down.

Historically, Florida TaxWatch has designated virtually all such projects as turkeys, with exceptions such as newly available federal funds and spending in response to emergencies that occurred during session. It must be noted that while conference additions used to make up a large portion of our turkey list, recent legislatures have significantly limited this practice.

¹ Joint Rule 2.3(8), Budget Conference Committee Rules, Joint Rules of the Florida Legislature, 2020-2022.

APPROPRIATIONS THAT CIRCUMVENT ESTABLISHED, COMPETITIVE SELECTION PROCESSES

Over the years, the Legislature has created several processes in statute to review and prioritize specific groups of projects and to make recommendations to lawmakers on how to best spend limited funds on programs funded by the state. These can be agency recommended priorities for funding major state policy issues and programs, such as the state's transportation system, construction of new educational facilities, or the administration of grants programs to provide assistance to local governments or organizations, such as arts and cultural grants. However, these selection processes are frequently circumvented.

Some examples of funding selection processes that are frequently circumvented and result in projects being designated as budget turkeys include the following:

LOCAL TRANSPORTATION PROJECTS: This line-item annually contains tens of millions, or even hundreds of millions, of dollars for local member projects. They are included in the Budget Turkey list because these projects circumvent the process for developing the Florida Department of Transportation (FDOT) Work Program² and, when they have been funded by the State Transportation Trust Fund, they take limited transportation dollars away from the vetted and comprehensively planned projects that are in the FDOT Five-Year Work Program.

COLLEGE AND UNIVERSITY CONSTRUCTION PROJECTS: The Board of Governors (universities)³ and the State Board of Education (colleges)⁴ have a required Public Education Capital Outlay (PECO) selection process for higher education construction projects. Three years ago, the Legislature strengthened it, creating a point system to prioritize the projects with a focus on finishing projects that have already begun before adding new ones with significant future year funding needs – a long-time Florida TaxWatch recommendation. However, the Legislature often does not follow the list of funding recommendations and, instead, funds projects that are not recommended or that are a lower priority.

WASTEWATER PROJECTS: Every year, there are scores of earmarked local water projects that are submitted as member projects. Although some are spread throughout the Department of Environmental Protection's (DEP) budget, most are grouped in a single line-item simply called "Water Projects." This line-item contains different types of water projects, a significant number being wastewater projects, including septic to sewer conversions. Two years ago, the Legislature established a dedicated source of revenue for the Wastewater Grant program.⁵ Many wastewater projects are funded without going through this grant program. The integrity of the state's wastewater funding program would be better served by adding the money for these projects to the grant pot. This allow DEP to prioritize the funding of projects in watersheds adjacent to "Impaired Waters," subject to restoration activities where wastewater improvement projects are critical.

BEACH PROJECTS: The Florida Beach Management Funding Assistance Program⁶ 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.

² Section 339.135, Florida Statutes.

³ Section 1001.716(12), Florida Statutes.

⁴ Section 1001.03(18), Florida Statutes.

⁵ Section 403.0673, Florida Statutes

⁶ Sections 161.091 - 161.212, Florida Statutes



LOCAL PARKS, TRAILS, AND RECREATION: The Florida Recreation Development Assistance Program (FRDAP)⁷ is a state competitive grant program that allows local governments to apply for financial assistance grants to develop and/or acquire land for public outdoor recreational use. It is administered by the Department of Environmental Protection (DEP), which reviews the grants. Projects get tagged when they circumvent this program.

AGRICULTURAL PROMOTION AND EDUCATION FACILITIES: Florida has a program⁸ to allow local governments and fair associations to apply for state funding for facilities that can be used to promote agriculture in Florida, such as county fair agricultural exhibition halls. The Department of Agriculture and Consumer Services 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. The Legislature usually funds some of the approved projects as well as some that did not even apply for funding.

DEPARTMENT OF STATE GRANT PROGRAMS: The department administers several grant programs to provide funding for the various types of projects:

- Cultural Affairs: Six ongoing grants programs to fund art programs, exhibitions, and performances, and museums and other cultural facilities.⁹
- Acquisition and Restoration of Historic Properties: Two grant programs to fund historic preservation – Small Matching (up to \$50,000) and Special Category (up to \$500,000) grants.¹⁰
- Libraries: Multiple grant programs to provide funding for operations, services, and construction of local libraries.¹¹

⁷ Section 375.075, Florida Statutes

⁸ Section 288.1175, Florida Statutes.

⁹ Section 265.286, Florida Statutes

¹⁰ Section 267.0617, Florida Statutes

¹¹ Chapter 257, Florida Statutes

SPRINKLE LISTS

It has become routine for the budget conference process to end with each chamber accepting the other chamber's supplemental funding ("sprinkle") lists worth more than \$100 million each. This is done without public debate, discussion, or accountability. While Florida TaxWatch recommends these be discontinued, many of the items on the lists do not qualify as turkeys. Many items are just increases to projects that were agreed upon by the conference committee, or even established, statewide programs and services. However, if a project is added for the first time by the sprinkle list, or if the conference committee had previously agreed to take it out, only to have it reappear of the sprinkle list, it will make the turkey list. For more on "Sprinkle Lists," see Florida TaxWatch's Sprinkle Lists Diminish Confidence in the Budget Process and Should Be Discontinued (2023).

MORE STATUTORY COMPETITIVE SELECTION PROCESSES ARE NEEDED

The lack of a systematic review and selection process in some areas of the budget has become a glaring problem. Member projects are peppered throughout the budget, but there are several line-items where one can count on numerous projects ending up. If the Legislature is going to fund such projects, 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. To this end, Florida TaxWatch recommends that competitive review and selection processes be created in statute for each of these areas:

- Local Transportation Projects
- Water Projects
- Housing and Community Development Projects
- School and Instructional Enhancements
- Private College and University Projects

- Special Local Law Enforcement Projects
- Local Fire Service
- Economic Development Projects
- Local Emergency Management Facilities
- Workforce Projects

APPROPRIATIONS PROJECT RULES HAVE NOT REDUCED THE NUMBER OF MEMBER PROJECTS

The appropriations project rules adopted by the Legislature six years ago have reduced the number of projects that qualify as Budget Turkeys. All legislators are required to submit a member request form for each appropriations project request. Until this year, each House member project required a bill to be filed and approved by an appropriations subcommittee in order to qualify (not guarantee) to be included in the budget (see note below).

The House bill and Senate form numbers appear alongside the project in the budget, clearly identifying them as member projects.

These new rules have increased the transparency of member projects so taxpayers and the media can at least see what was being proposed. These new rules have also greatly reduced the number of items being added to the budget for the first time during the budget conference committee process, which used to comprise a significant percentage of Budget Turkeys.

While the new rules have (relatively) limited the number of turkeys, they have not limited member projects – they are just added to the budget sooner. Every year since the rules were adopted, legislators have won funding for hundreds of local member projects worth hundreds of millions of dollars.

Last session, with state coffers flush with federal funds and sales tax collections, member projects skyrocketed. In the FY 2022-23 budget, 120 legislators secured 1,221 member projects worth \$2.8 billion. In the six years after the adoption of the appropriations project rules by the Legislature, the total number of member projects funded is approximately 4,500 projects worth \$5.6 billion.

Note: The recently adopted House rules for 2022-2024 removed the requirement that each project requires a bill. All the other requirements remain, including the request form which contains the information about the project. Since the bills contained no information beyond project name and amount requested, and the subcommittee meetings were just rubber-stamp affairs with no discussion or debate, the impact of eliminating the appropriations project bills will be minimal.

SHOULD THE STATE FUND LOCAL OR PRIVATE PROJECTS?

The state shares approximately \$5 billion of state revenue sources directly with local governments and school districts, and billions of dollars more are sent down to the local level through the state budget. Local funding with state dollars has its place and every Florida state budget provides significant local funding. In fact, “Aid to Local Governments” is the second largest expenditure category in the budget, trailing only Medicaid. This can be part of a statewide system for which it is generally accepted that the state has responsibility, such as transportation or school construction. There are also state programs to fund projects that are perhaps more local in nature, such as parks, public libraries, fairs, and cultural programs.

Adding more local spending through budget earmarks is done at the expense of statewide priorities, core functions, and programs. This is why this spending must receive at least the same level, if not a higher level, of deliberation, transparency, and accountability. This is why the Florida TaxWatch Budget Turkey Watch has helped Governors and taxpayers add the final necessary check and balance on the wise use and accountability of the taxpayers’ hard-earned money. It is a key reminder that these funds are first and foremost the taxpayers’ money.



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.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please contact us if you believe that this paper contains any factual inaccuracies.

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