

Budget Snapshot

Florida

TaxWatch



118.603b*

\$25 million (0.02%) smaller than last year

\$49.859b	\$30.470b	\$38.273b
general revenue	state trust funds	federal funds
\$2.6 b increase (5.5%)	\$0.4 b increase (1.3%)	\$3.0 b decrease

113,752 state employees (f)

THE TAXPAYERS' GUIDE TO FLORIDA'S FY2024-25 STATE BUDGET

JULY 2024

\$8.961b
general government

\$6.573b
criminal justice

\$0.741b

Dear Fellow Taxpayer,

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2024-25 state budget, which went into effect July 1, 2024. **The 2024 Legislature appropriated a total of \$118.6 billion for the new fiscal year.** This *Budget Guide* includes all appropriations for the year—the General Appropriations Act (GAA), appropriations made in general bills, and “back-of-the-bill” spending. Spending is net of the Governor’s vetoes.

After Florida’s budget grew by nearly 30 percent from FY 2020-21 to FY 2023-24, appropriations for FY 2024-25 are little changed from last year (0.02% less). The General Appropriations Act (GAA), as passed by the 2024 Legislature, had a published bottom line of \$117.5 billion, which has been characterized as a significant reduction from the previous budget. This *Budget Guide* highlights the fact that the General Appropriations Act (GAA) is not the only spending the Legislature does during the session.

But the total in the GAA does not tell the whole story. For one thing, the budget contains \$3.0 billion less in federal funding, which was made up with increased spending of state dollars—including \$2.6 billion more in General Revenue (GR).

There were also significant appropriations made in general bills that are not included in the GAA total. This happens every session, but the practice has increased significantly in recent years. In 2024, appropriations of more than \$2.0 billion were made in other bills (along with the creation of 122 new state employee positions), exceeding last year’s \$1.4 billion. Most of these appropriations come from GR and more than \$800 million is recurring spending. This includes \$717 million in a major health care bill and \$536 million in a landmark environmental bill. When that spending, along with \$51.5 million in FY2024-25 appropriations made in the “back-of-the-bill”, is included, the total appropriated by the 2024 Legislature for the new fiscal year grows to \$118.6 billion (even after subtracting the nearly \$1 billion vetoed by the Governor).

It is also common for the Legislature to use the “back of the bill” in the GAA to appropriate funds for the prior year, not the new, fiscal year. This year, the amount of money appropriated for FY2023-24 by

this budget totals \$3.4 billion (\$1.7 billion of which is from GR). Even though most of this money will be spent in FY2024-25, it is technically appropriated for FY2023-24, so it is not included in GAA total. This understates the amount appropriated during the session. This *Budget Guide* also does not include the the FY2023-24 appropriations in the total appropriations for FY2024-25, but it does list each of these appropriations (see page 30).

Another action by the Legislature further complicates year-to-year spending comparisons. Appropriations for local water facility construction loans, historically in the main part of the GAA, were moved to the back of the bill at the last minute, reducing the GAA total by \$1.259 billion.

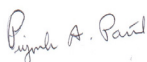
The state ended FY2023-24 with \$8.7 billion in unobligated GR (not including the Budget Stabilization Fund). The appropriations made during this session reduce that reserve to \$5.7 billion. The state's unobligated GR reserve was \$21.3 billion at the close of FY2022-23.

All this spending does have the potential to significantly improve the lives of Floridians. The Governor and the Florida Legislature are commended for being able to make significant investments in health care, infrastructure, water quality, and affordable housing, while enacting record tax cuts, paying down state debt, increasing state employee salaries, and maintaining high levels of reserves.

However, local member projects have also proliferated. The new budget contained a record level of member projects – more than 1,600 projects worth approximately \$2.8 billion (before vetoes).

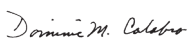
In addition to explaining this year's budget and detailing the highlights, this guide also provides past data to put it in historical context. We hope this annual *Budget Guide* gives you the information you need to better understand where and how your hard-earned tax dollars are being spent.

Sincerely,



Piyush Patel

Chairman of the
Board of Trustees



Dominic M. Calabro

President and Chief
Executive Officer

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Budget Snapshot

all dollar amounts in billions unless otherwise noted

\$118.603_b*

\$25 million (0.02%) smaller than last year

\$49.859_b

general revenue

\$2.6 b increase (5.5%)

\$30.470_b

state trust funds

\$0.4 b increase (1.3%)

\$38.273_b

federal funds

\$3.0 b decrease (7.3%)

113,752 state employees (ftes)

\$10.7_b }
reserves

general revenue fund **\$5.8_b**

budget stabilization fund **\$4.4_b**

emergency preparedness and response fund **\$0.5_b**

\$117.0_m trust fund sweeps

Program Area

\$ billions

\$47.653_b

human services

\$31.974_b

education

\$15.508_b

transportation

\$8.961_b

general government

\$6.573_b

criminal justice

\$7.192_b

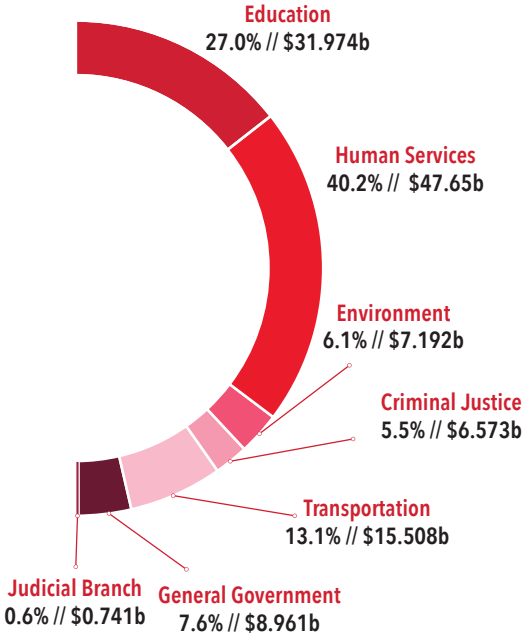
environment

\$0.741_b

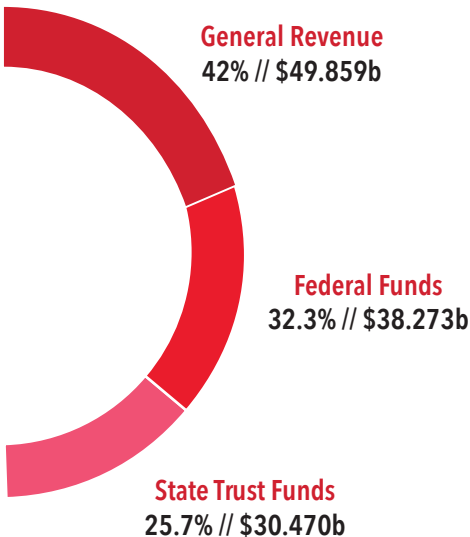
judicial branch

* The amounts in this Guide include the General Appropriations Act, including "back of the bill" appropriations for 2024-25 and appropriations in general bills passed by the 2024 Legislature in the General Session. The amounts are also net of vetoes by Governor DeSantis.

Appropriations by Program Area FY 2024-25

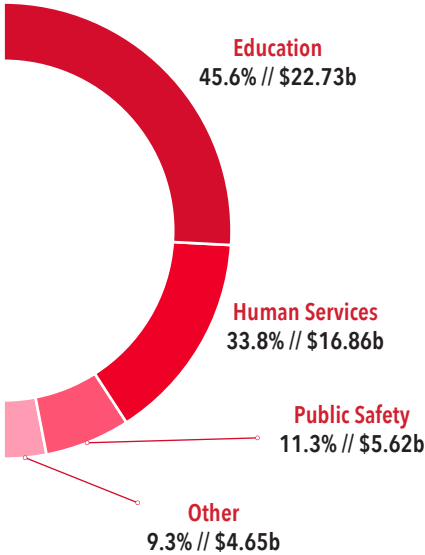


Appropriations by Funding Source FY 2024-25



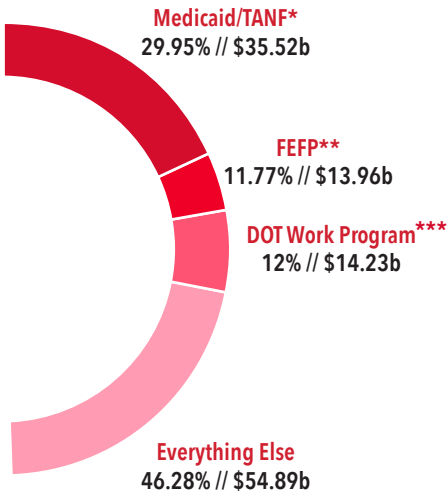
General Revenue Spending

Three Policy Areas Make Up 91% of GR Spending



Overall State Spending

Medicaid, DOT Work Program and FEFP Make Up More than Half (54%) of State Budget



* Temporary Assistance to Needy Families

** Florida Education Finance Program

*** Department of Transportation

Education Budget Highlights

billions \$

Program	2024-25	2023-24	Change
Public Schools	\$19.742	\$19.006	3.87%
Universities	\$4.880	\$4.382	11.36%
Early Learning	\$1.713	\$1.950	-12.15%
Colleges	\$1.737	\$1.733	0.23%
Other	\$3.902	\$4.086	-4.50%
Total	\$31.974	\$31.157	2.62%

The Florida Education Finance Program (FEFP) will provide \$28.4 billion to school districts, an increase of \$1.8 billion (6.7 percent). One-third of this increase will be paid by higher local property taxes, which will rise by nearly \$600 million (4.9 percent). The Legislature did not roll back the school millage rate, so the rise in property values will result in bigger tax bills. Still, unlike last year, most of the increased funding comes from the state - \$1.2 billion. The \$12.9 billion in local funding is not included in budget totals.

Per-Student FEFP Funding of \$8,959 is an increase of \$240 per student (2.75 percent). There are 118,208 more students expected in public schools. The base student allocation (flexible funding) will increase by \$191 per student (3.7 percent).

Teacher Compensation - The base student allocation includes \$201.6 million for teacher raises. Schools must use this money to either increase the minimum salary to at least \$47,500 or increase the salaries of other instructional personnel.

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

Educational Enrollment Stabilization Program – The Legislature created this program to maintain the stability of public schools and protect districts from financial instability as a result of changes in student enrollment throughout the school year. There is no money in the FEFP for this, but \$50.0 million is provided in the back of bill.

Workforce Education – A \$24.6 million increase was provided for school district career and technical centers. Non-recurring money was restored (\$100.0 million) for the Workforce Development Capitalization Incentive Grant Program to fund costs associated with the creation or expansion of career and technical education workforce development programs, and the Pathways to Career Opportunities Grant Program for apprenticeships was given \$20.0 million.

Early Learning – The decrease in total funding for early learning is due to \$315 million in federal American Rescue Plan funds that was appropriated last year. There is also expected to be 1,885 fewer students in the state's voluntary Pre-K program. The Legislature used those savings to to increase the base student allocation (\$12.6 million) by \$88 in the regular school year and \$75 in the summer program. The School Readiness Program received an additional \$46.4 million to fund statutorily established provider reimbursement rate increases for FY2024-25. The program is also transitioning to a new allocation funding methodology and \$60 million was provided to ensure all early learning coalitions are held harmless.

State Colleges received a much-needed boost for nursing education initiatives (\$59 million). They also received \$30 million in Student Success Incentive Funds. The Legislature passed a bill to allow state colleges to join the State Group Health Insurance

program (as recommended by Florida TaxWatch) and provided \$80 million in recurring funding to pay for it. However, the Governor vetoed the funding.

State Universities - The state maintained the \$350 million state investment in performance funding, \$100 million for the recruitment and retention of faculty, and \$100 million for the Preeminent State Research Universities.

Public Education Capital Outlay

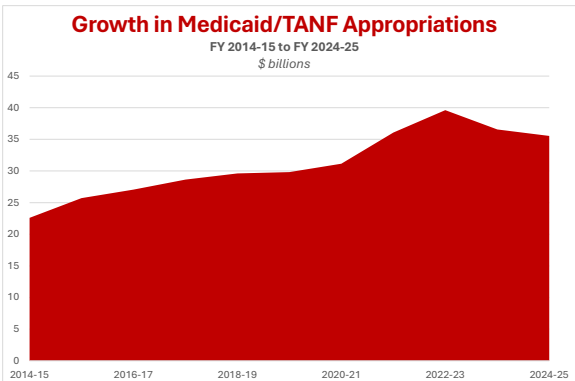
- **Maintenance** - As has been the case in recent years, all state funds for maintenance went to charter schools (\$230.8 million). Traditional public schools, colleges, and universities receive no maintenance funding.
- **Construction Projects** - The Legislature funded projects for colleges (\$133.6 million) and universities (\$616.2 million). The Legislature deviated from the approved projects lists even more than usual, as pointed out in the Florida TaxWatch Budget Turkey Watch Report. The Governor vetoed 14 of these construction projects, worth \$76.6 million. Another \$193.2 million goes for six new public schools in Gadsden, Gilchrist, Glades, Hendry, Putnam, and Wakulla Counties.

Human Services Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
Health Care Administration	\$35.394	\$35.603	-0.59%
Persons with Disabilities	\$2.608	\$2.301	13.34%
Children & Families	\$4.721	\$4.788	-1.39%
Elder Affairs	\$0.477	\$0.481	-0.83%
Health	\$4.234	\$3.909	8.31%
Veterans' Affairs	\$0.219	\$0.201	8.78%
Total	\$47.653	\$47.283	0.78%

Medicaid - With the number of people in Medicaid dropping by 4.9 percent, total Medicaid/TANF appropriations of \$35.5 billion are slightly less than the previous budget. But with the enhanced federal funding from the pandemic decreasing, the budget appropriates slightly more state funds than last year. Not included in that total is \$241.6 million to cover a deficit in FY 2023-24.



KidCare – It will take an additional \$223.8 million to fund the estimated 39 percent increase in KidCare.

Other Medicaid Reimbursement Rates – Funding is provided to increase reimbursement rates for pediatric physicians to amounts above Medicare rates (\$43.1 million). Nursing home rates will be increased by 8 percent (\$247.8 million) and **Federally Qualified Health Centers and Rural Health Clinics** will receive a rate hike (\$9.0 million). Assisted Care Services will see an increase of 10 percent (\$1.3 million).

Live Healthy Act – SB 7016 will increase the healthcare workforce and access to care. Early in the session, Florida TaxWatch released a report highlighting the growing physician shortage and offering solutions.¹ The Act is consistent with the report's recommendations. In addition to its statutory changes, the bill appropriated \$717.1 million for health care. This includes \$100.0 million in additional funding for Graduate Medical Education and \$50 million to increase hospital residency slots through the Slots for Doctors program. The bill funds Reimbursement Assistance for Medical Education Program (\$30.0 million) and the Dental Student Loan Repayment Program (\$8.0 million). Expansion of the telehealth minority maternity care program statewide is also funded (\$23.4 million). See page 25 for more.

Elder Care – The Department of Elder Affairs received \$11.0 million to fund 938 individuals on the waitlist for the Home Care for the Elderly and Community Care for the Elderly Programs. The Program of All-Inclusive Care for the Elderly (PACE) will add 800 more slots (\$29.7 million).

Alzheimer's Disease – The budget provides \$61.9 million in recurring funds (\$6.0 million increase) for the Alzheimer's Disease Initiative, including \$4.0 million to provide respite services to 418 more elders. Each of the state's 17 Memory Disorder Clinics will get a \$500,000 funding increase. Those receiving services from an Alzheimer's services adult day care center will get a unit rate increase of up to 30 percent

¹ Florida TaxWatch, *Addressing Florida's Escalating Physician Shortage: Strategies and Solutions*, January 2024.

(\$1.8 million). Another \$2.1 million (and two positions) are provided to expand implementation of the Florida Alzheimer's Center of Excellence initiative care model.

Persons with Disabilities - More persons with disabilities will be served by the Home and Community Based Services waiver program. The additional \$64.8 million investment will help those with intellectual disabilities live, learn, and work in their communities. The budget also contains \$38.4 million for a new voluntary pilot program that provides for the comprehensive coverage of services to individuals through a managed care service delivery model.

Department of Children and Families -

- Independent Living Programs Eligibility Expansion - \$8.1 million
- Adoption Incentive Benefit Increase and Eligibility Expansion - \$9.4 million
- Homeless Housing Opportunities - \$10 million
- Domestic Violence Services - \$10 million
- Opioid Settlement - Treatment, Prevention, and Recovery Services - \$83.9 million
- State Mental Health Treatment Facilities - \$88.8 million
- Integrated Behavioral Health Clinics - \$7.0 million
- Community-Based Mental Health/Substance Abuse Services - \$21.5 million
- Florida System and Child Welfare Information System Modernization - \$54.1 million

Department of Health -

- Florida Cancer Innovation Fund - \$40 million
- Sickle Cell Treatment and Research - \$10 million

- Rural Hospital Capital Improvement Grant Program - \$10 million
- Fixed Capital Outlay for Public Health Laboratories - \$9.7 million

Department of Veterans Affairs -

- Florida is For Veterans Programs - \$2 million
- Collier County State Veterans' Nursing Home - \$10 million
- Veterans Dental Care Grant Program - \$1 million
- Fixed Capital Outlay for State Veterans' Nursing Homes - \$4 million

Criminal Justice Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
Corrections	\$3.641	\$3.277	11.09%
Justice Administration	\$1.271	\$1.167	8.89%
Juvenile Justice	\$0.739	\$0.677	9.11%
Law Enforcement	\$0.474	\$0.480	-1.34%
Legal Affairs	\$0.434	\$0.390	11.37%
Offender Review	\$0.015	\$0.014	9.01%
Total	\$6.573	\$6.005	9.46%

Correctional Facilities – The budget makes a \$102.5 million investment in capital improvements in the state's prisons. The funds will go towards more dormitories to increase capacity at eligible institutions, repair and maintenance, renovate inmate wellness and program space, correct environmental deficiencies, and make Americans with Disabilities Act (ADA) updates.

Inmate Education and Welfare – Following last year's big investment in educational and career and technical education programs, wellness activities, and substance abuse and mental health programs, another \$11.7 million and additional positions were provided this year.

Private Prisons – Increased funding of \$20.7 million was provided for facility contract renewals and pay parity increases similar to those provided to Department of Corrections (FDC) correctional officers last year.

Juvenile Justice – \$32.4 million was provided to replace the Hillsborough County detention facility and increase the capacity of non-secure residential facilities.

Florida Scholars Academy – This new educational program, created by the 2023 Legislature to provide high quality education to youths in DJJ’s residential commitment program, is provided \$12.8 million to complete preparations for classes to begin this summer. The Florida Virtual School will provide the educational services.

Public Safety Information Technology Improvements – Funding of \$38.7 million is provided for IT upgrades and modernization in the FDC, the Dept. of Law Enforcement (FDLE), and the Dept. of Legal Affairs (DLA). In addition, the IT applications of these agencies, along with DJJ and the Justice Administration Commission, will become integrated with the Florida PALM System.

Local Law Enforcement Support Grants – FDLE is provided \$20.5 million for grants to local law enforcement agencies to:

- Support drug trafficking prevention and investigations through the State Assistance for Fentanyl Eradication (S.A.F.E.) program;
- Conduct site security assessments of private schools;
- Support of increased online sting operations targeting online predators; and
- Purchase replacement body armor for local law enforcement officers.

Dept. of Legal Affairs – Florida’s statewide network of Children’s Advocacy Centers will receive \$5.3 million to offset projected decreases in federal funding.

Judicial Branch Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
State Courts	\$0.741	\$0.711	4.22%

Court Operations - Provides \$8.6 million and additional case managers to address workload associated with increased filings, additional trial court reporting resources, and due process resources including court interpreter services, expert witness fees, and senior judge days.

Additional Judges - Funding of \$3.7 million and new support staff is provided for the certification of two new circuit court judges and seven new county court judges.

Child Support Hearing Officers - The Legislature fully funded the court system's \$1.8 million request for 20 new child support hearing officers.

Substance Abuse Medication - \$12.7 million for medication-assisted treatment of substance abuse disorders in individuals involved in the criminal justice system.

Problem Solving Courts - \$11.6 million for these courts, including drug courts, early childhood courts, mental health courts, and veterans' courts, that provide for treatment services, drug testing, case management, and ancillary services for participants.

County Courthouse Facilities - The budget provides \$2.1 million in funding assistance for renovation and repair of courthouses in Baker, Hamilton, and Highlands Counties.

Environment Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
Agriculture	\$3.073	\$2.863	7.33%
Env. Protection	\$3.506	\$3.862	-9.21%
Fish & Wildlife	\$0.613	\$0.512	19.78%
Total	\$7.192	\$7.237	-0.62%

Dedicated Environmental Funding – The Legislature passed a bill that dedicated revenue from the Seminole Gaming Compact to land acquisition, land management, flooding and resiliency projects, and the Water Quality Improvement Grant Program. New estimates of the revenue from the Compact are much higher than originally thought. Funding for these programs is expected to reach \$800 million annually.

Everglades Restoration – The budget invests \$845.5 million for Everglades restoration. This includes \$550.0 million for the Comprehensive Everglades Restoration Plan (CERP), \$76.5 million for the Northern Everglades and Estuaries Protection Program, \$64.0 million for the Everglades Agricultural Area Reservoir, \$100 million for the C-51 Reservoir, and \$50 million for the Lake Okeechobee Watershed Restoration Project.

Wastewater Grant Program – \$214.0 million for the Water Quality Improvement Grant Program for projects to construct, upgrade or expand wastewater facilities, including septic to sewer conversions, stormwater projects, and agricultural nutrient reduction projects.

Other Water Quality Funding -

- **Total Maximum Daily Loads (\$25.0 million)** - Projects to meet nutrient reduction goals.
- **Indian River Lagoon Protection Program (\$75.0 million)** - Priority projects to address excess nutrients entering the waterway and improve water quality in the lagoon.
- **Targeted Wastewater and Stormwater Projects (\$70.0 million)** - Projects in the Caloosahatchee watershed, the Florida Keys, Lake Apopka, and Biscayne Bay.

Local Water Projects - The budget contained a record 281 local water projects worth \$410.4 million requested by legislators. The amount spent on these projects has been skyrocketing, and Florida TaxWatch has recommended reform of this process—warning that they bypass the many competitive grant processes that exist for such projects. ([See Florida TaxWatch's 2024 Budget Turkey Watch Report](#)). Governor DeSantis vetoed 163 of the projects, worth \$205.8 million.

Grove Land Reservoir - \$400 million is provided for the St. Johns River Water Management District to acquire lands within the Grove Land Reservoir and Stormwater Treatment Area for a major water quality/water supply project that has been in the planning process.

Resilient Florida Program - \$225 million in state funds is provided for projects in the Statewide Flooding and Sea Level Rise Resiliency Plan to fund the ranked lists. There is also \$20 million for Resilient Florida planning grants.

Springs Restoration receives \$55.0 million. This funding may be used for land acquisition to protect springs and for projects that protect the quality and quantity of water that flow from springs.

Beach Restoration receives \$50.0 million for projects in the comprehensive long-term beach management plan, projects on annual ranked lists, storm repair projects, or projects on lands managed by the state.

Waste Cleanup Programs - A total of \$237.0 million is provided for these programs, including cleanup of contaminated petroleum sites (\$220.0 million), dry cleaning site cleanup (\$10.0 million), the Solid Waste Management Program (\$3.0), and hazardous waste site cleanup (\$4.0 million).

State Parks - Florida's state parks will receive \$15.5 million for park facility improvements.

Florida Forever and Other Land Acquisition - Florida has dedicated \$100 million annually to acquire lands within the state's Wildlife Corridor. The corridor is 18 million acres, 10 million of which are protected, allowing for migration of Florida wildlife. Another \$100 million is provided to Florida Forever to acquire environmentally sensitive lands and \$15 million to the Florida Communities Trust, which provides funding to local governments and eligible non-profit environmental organizations for the acquisition of community-based parks, open space, and greenways that further outdoor recreation and natural resource protection needs.

Coral Reefs - The budget includes \$21.0 million for coral reef protection. Part of the funding will be used to implement Florida's Coral Reef Restoration and Recovery Initiative to restore 25 percent of Florida's Coral Reef by 2050.

Citrus Research and Recovery – The budget provides \$7.8 million to continue funding for the Citrus Health Response Program, \$18 million for citrus research and field trials, and \$4.0 million for citrus crop decline supplemental funding.

Wetlands Restoration and Protection – The budget provides \$20.0 million for a new matching grant program to support public-private partnerships for wetlands restoration and protection projects.

Fish & Wildlife Commission – This agency was provided \$5.6 million for its artificial fishing reef program, \$9.8 million for wildlife habitat restoration, \$6.0 million for the Florida Wildlife Interactive Education Center and \$7.0 million for the Boating Improvement Program and boating infrastructure.

Wildfire Supression and Land Management – The budget includes \$12.4 million to replace equipment for fire suppression.

Support for Food Banks/Feeding Programs – Farm Share (\$6.5 million), Feeding Florida (\$6.5 million), emergency feeding organizations (\$8.4 million), and various food banks (\$10.6 million).

Transportation & Economic Development Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
Transportation	\$15.508	\$15.377	0.85%
Commerce	\$2.381	\$2.571	-7.40%
Total	\$17.889	\$17.948	-0.33%

**The Department of Florida Commerce is included in General Government in the other parts of this guide, but is grouped with Transportation in this section.*

Transportation - The \$14 billion Department of Transportation (DOT) Work Program includes:

- **Highway Construction** - \$5.2 billion (includes 140 new lane miles)
- **Bridges** - \$328.5 million to repair 72 bridges and replace 15 bridges
- **Resurfacing** - \$1.8 billion (3,128 lane miles)
- **Seaports** - \$109.06 million for infrastructure improvements
- **Aviation** - \$334.2 million in development grants
- **Rail Development and Public Transit** - \$960.6 million

Moving Florida Forward - In addition to an increase in the work program, the budget includes transferring \$370.0 million in GR for the Moving Florida Forward program. This funding will accelerate projects in the work program with a focus on relieving congestion. Since the money is in the back-of-the-bill and technically appropriated for FY

2023-24, it is not included in the budget total. All funding authority for the program has now been appropriated.

Local Transportation Projects – Every year, the Legislature funds millions of dollars in member-requested local projects that circumvent the DOT Work Program development process and take limited transportation dollars away from the vetted and comprehensively planned projects. This year, the Legislature appropriated \$387.1 million for these projects. As Florida TaxWatch has recommended, some of the funding was from GR, mitigating the impact on the Work Program. The Florida TaxWatch 2024 Budget Turkey Watch Report highlighted these projects, recommending the Governor scrutinize them closely. The Governor vetoed 143 of these projects (\$145.7 million).

VISIT FLORIDA – This program, which survived a House proposal to eliminate state funding last year, was funded at \$80 million to continue critical tourism and marketing efforts. This includes \$5.0 million earmarked for marketing of nature-based tourism and trail towns.

Affordable Housing – The Legislature, led by Senate President Passidomo, continued to make big commitments to affordable/workforce housing. The budget provides \$408 million for the state's main housing programs. In addition, SB 328, which made some adjustments to last year's Live Local Act, appropriated \$100 million for the third year of the Hometown Heroes Program. The program provides down payment assistance for law enforcement officers, firefighters, educators, EMTs, and other public servants.

Broadband – \$100 million in federal budget authority for the Broadband Equity, Access and Deployment (BEAD) Program will expand Floridians' access to high-speed broadband internet with a focus on unserved rural communities.

State Small Business Credit Initiative - The third phase of this program was funded at \$175.2 million to provide Florida's small businesses with essential access to additional growth and support funding.

Other Economic Development Funding -

- Job Growth Grant Fund - \$75.0 million
- Economic Toolkit - \$24.0 million
- Space Florida - \$23.5 million for aerospace industry development.
- Local Government Emergency Bridge Loan - \$20.0 million.

General Government Budget Highlights

billions \$

Agency	2024-25	2023-24	Change
Administered Funds	\$0.955	\$1.338	-28.61%
Business & Professional Regulation	\$0.200	\$0.223	-10.43%
Citrus	\$0.034	\$0.035	-3.40%
Financial Services	\$0.852	\$0.668	27.61%
Governor	\$1.412	\$2.911	-51.50%
Highway Safety & Motor Vehicles	\$0.600	\$0.589	1.93%
Legislature	\$0.185	\$0.228	-18.69%
Lottery	\$0.235	\$0.223	5.34%
Management Services	\$0.897	\$0.929	-3.46%
Military Affairs	\$0.170	\$0.194	-12.62%
Public Service Commission	\$0.031	\$0.029	5.99%
Revenue	\$0.827	\$0.752	10.02%
State	\$0.187	\$0.215	-13.18%
Total	\$6.585	\$8.335	-18.27%

State Employee Pay Raises – The budget includes a 3.0 percent (at least \$1,000) across-the-board pay raise for state employees. In addition to the across-the-board increase, targeted pay hikes were provided to Department of Law Enforcement Special Agents, Florida National Guard members on full-time military duty, and some employees in the Agency for Health Care Administration and the Department of Agriculture & Consumer Services.

Florida Retirement System – FRS members who retire or complete DROP will now be allowed to return to work after six months, without any penalty (\$5.3 million).

State Employee's Health Insurance – State-paid premiums were increased by approximately 10 percent (\$109.6 million). Employee and retiree premiums were not increased. The Florida College System institutions may now participate in the State Group Health Insurance program and \$80 million was appropriated to cover the costs. However, the Governor vetoed the appropriation. A transfer of \$350 million in General Revenue to the State Employees' Health Insurance Trust Fund was made to maintain a positive fund balance.

E911 – A funding increase was provided for distribution of grants to counties for E911 operations (\$25.2 million).

Emergency Management – Additional federal Community Development Block Grant funding of \$396.0 million is provided for local hurricane recovery and hardening efforts throughout the state. There is also \$116.0 million in state funds to purchase and build out a warehouse hub facility for the storage and movement of supplies during emergency response activities. The new State Emergency Operations Center will receive \$17.8 million for the needed technology, telecommunications, audio/visual equipment, and installation services.

State Debt Reduction – The budget provides \$500 million to retire outstanding state debt ahead of schedule, a long-standing Florida TaxWatch recommendation.

My Safe Florida Home – This grant program, which provides eligible Florida homeowners free home inspections and financial assistance to retrofit their properties to be less vulnerable to hurricane damage, was funded with \$200 million. In addition, a My Safe Florida Condominium Pilot Project was also funded (\$30.0 million.)

Cybersecurity – The budget invests \$60 million to enhance state agencies' security intelligence, modernization, and resiliency. There is also \$40 million for the Local Government Cybersecurity Grant Program.

PALM Accounting System – \$66.4 million to continue the replacement of the Florida Accounting Information Resource System (FLAIR) with the Planning, Accounting and Ledger Management (PALM) system.

State Buildings – \$91.2 million for repair and maintenance of state building, security improvements and code compliance. The State Fire College is provided \$7.1 million for fixed capital needs. Two new memorials will be added to the Capitol Complex Memorial Park—a Florida Space Exploration Memorial and one honoring the 241 Armed Forces members killed in Beirut in 1983.

Department of State Grant Programs – The Legislature provided \$117 million for Cultural and Museum Grants, Cultural Facilities Grants, Library Construction Grants, Historic Preservation Grants, and Acquisition and Restoration of Historic Property Grants, including numerous member projects. The Governor vetoed nearly 40 percent of this funding, including all funding for the approved ranked lists for Library Construction, Cultural and Museum Program Support, and Cultural Facilities. Several member projects were vetoed, but many were approved.

Total Net Appropriations for FY2024-25 *\$ billions*

General Appropriations Act (HB 5001)	\$117.463
General Bills	\$2.038
“Back of the Bill”	\$0.052
(Less) Governor’s Vetoes	\$(0.950)
Total FY2024-25 Appropriations	\$118.603

Trust Fund Sweeps

Appropriators often sweep trust funds—transferring money to general revenue to balance the budget, diverting money from the purpose for which it was collected. This year, 12 trust funds were swept--totaling \$117.0 million.

Agency for Health Care Administration

Health Care Trust Fund \$5,000,000

Department of Business & Professional Regulation

Professional Regulation Trust Fund \$10,000,000

Department of Commerce

Special Employment Security Admin TF \$16,000,000

Department of Environmental Protection

Air Pollution Control Trust Fund \$5,000,000

Solid Waste Management Trust Fund \$5,000,000

Department of Financial Services

Financial Institutions’ Regulatory TF \$5,000,000

Regulatory TF/Financial Regulation \$10,000,000

Department of Health

Grants And Donations Trust Fund \$40,000,000

Department of Highway Safety & Motor Vehicles

Highway Safety Operating Trust Fund \$10,000,000

Department of Juvenile Justice

Grants & Donations Trust Fund \$4,000,000

Department of Law Enforcement

Operating Trust Fund \$4,000,000

Department of Management Services

Operating Trust Fund / Purchasing \$3,000,000

FY2024-25 Appropriations Made in General Bills

The General Appropriations Act is not the only way legislators appropriate money. Appropriations are also made in general bills. Often, it is relatively small amounts for an agency to implement a bill's provisions. This session and last session were different, with an exceptional number of bills and appropriations. Until last year, general bills making appropriations that exceeded a total of \$100 million in one session were rare. The 2023 and 2024 Legislatures passed several bills making appropriations exceeding \$100 million each. In 2023, there were 28 bills that appropriated a total of \$1.481 billion. In 2024, 20 bills appropriate \$2.038 billion and create 122 new state employee positions. More than half (58 percent) of the appropriations are from General Revenue and \$823 million is recurring.

*(Note: The Governor vetoed two bills that contained appropriations:
 SB 280 - Regulation and licensing of vacation rentals - \$4.3 million [9 positions]
 SB 1698 - Increased regulation of hemp products - \$2.0 million)*

These are the bills that made appropriations in 2024:

Bill	\$ millions
SB 7016 - Health Care	\$717.1 million (45 positions)
Reimbursement Assistance for Medical Education Program	\$30.0
Dental Student Loan Repayment Program	\$8.0
Expand the telehealth minority maternity care program statewide	\$23.4
Training, Education, and Clinicals in Health (TEACH) Funding Program	\$25.0
FSU, UF, FAU, FAMU-implementing lab school articulated health care programs	\$2.0
Linking Industry to Nursing Education (LINE) Fund	\$5.0
Slots for Doctors Program	\$50.0
Graduate Medical Education - Statutory Teaching Hospitals	\$100.0
Pediatric Normal Newborn, Pediatric Obstetrics, and Adult Obstetrics Diagnosis Related Grouping (DRG) reimbursements	\$137.4
Medicaid reimbursement rate increase for dental care	\$34.9
iBudget Waiver provider rate increase	\$195.8

Enhance crisis diversion through mobile response teams	\$11.5
Health Care Screening and Services Grant Program	\$10.0
Develop a reimbursement methodology for covered services at advanced birth centers	\$0.3
Reimbursement increases for private duty nursing services	\$29.0
Rate increase for occupational therapy, physical therapy, and speech therapy providers	\$34.2
Rate increase related to behavioral analysis services	\$13.0
SB 1638 - Funding for Environmental Resources	\$536.0
Land Acquisition (Wildlife Corridor)	\$100.0
Land Management, including Local Trail Management Grants	\$100.0
Flooding and Sea Level Rise Resilience Plan projects	\$100.0
Water Quality Improvement Grant Program	\$79.0
South Florida Water Management District	\$150.0
FGCU Water School - identify and analyze regional projects that reduce nutrient loading into water bodies	\$5.0
UF-Update the Wildlife Corridor and the Ecological Greenways Network plans	\$2.0
SB 330 - Behavioral Health Teaching Hospitals	\$313.0
BH Teaching Hospital Grant Program	\$300.0
Slots for Doctors Program	\$6.0
Create the Florida Center for Behavioral Health Workforce (USF)	\$5.0
SB 7028 My Safe Florida Home Program - Hurricane mitigation grants	\$200.0
SB 328 - Affordable Housing - Continue the Hometown Hero Housing Program	\$100.00
SB 7018 - Health Care Innovation	\$51.3
Revolving loans program for innovative solutions	\$50.0
Health Care Innovation Council	\$1.3
HB 7021 - Mental Health and Substance Abuse	\$50.0
Improvement and consolidation of the Baker and Marchman Acts. Funding provided to implement provisions and meet increased outpatient service orders.	

SB 1758 - Individuals with Disabilities \$38.9

Increase the number of people receiving Home and Community Based Waiver services.

HB 21 - Dozier School for Boys and Okeechobee School Victim Compensation Program \$20.0

HB 1021 - Regulation of Community Associations and Managers \$7.4 (65 positions)

SB 280 - Regulation and licensing of vacation rentals \$4.3 (9 positions)

HB 197 - Massage Therapy Regulation and Oversight \$1.0 (8 positions)

HB 7073 - Tax Relief Package \$0.8

Reimburse fiscally constrained counties for property tax refunds \$200,000
Dept. of Revenue cost for implementing the bill's provisions \$608,604

SB 544 - Swimming Lesson Voucher Program \$0.5

SB 678 - Forensic Investigative Genetic Genealogy Grant Program \$0.5

HB 415 - Pregnancy and Parenting Resources Website \$0.5

SB 676 - Regulation of Food Delivery Platforms \$0.3 (3 positions)

HB 975 - Background Screenings and Certifications - Dept. of Health \$250,000

SB 86 - Hope Card Program for persons issued orders of protection \$176,000

HB 1329 - Major John Leroy Haynes Florida Veterans' History Program \$0.1 (one position)

Appropriations in the Back of the Bill for FY2024-25

Occasionally, an appropriation for the new fiscal year will be made in the “back-of-the-bill” in the GAA. This year, there were two such appropriations totaling \$51.5 million. Even though this money is appropriated for FY2024-25, it is not included in the GAA total. This *Budget Guide* does include these appropriations.

Educational Enrollment Stabilization Program (\$50.0 million) - This program provides supplemental funding to protect public schools (including charters) from financial instability due to changes in student enrollment throughout the year.

FDLE Office Renovations (\$1.5 million) - Funds will go to the Dept. of Management Services for renovations of Dept. of Law Enforcement office space at the Capital Circle complex.

Note: The appropriations listed above do not include reappropriations of unspent FY 2023-24 appropriations that reverted on June 30, 2024. There are many of these reappropriations in the back of the bill, along with unspent reversions that are not reappropriated, which add to available revenue.

Back of the Bill Transfers

There are also some transfers of General Revenue to other funds. These are not actual appropriations, but do reduce available GR.

- Budget Stabilization Fund - \$300 million
- Emergency Preparedness & Response Fund - \$500.0 million
- State Employees' Health Insurance - \$350 million
- State Board of Administration – bond defeasance - \$245.0 million
- Medical Care Trust Fund (Medicaid) - \$160.0 million
- Educational Enhancement (Lottery) Trust Fund - \$76 million

Appropriations in the 2024 GAA for FY2023-24

It is common for the “back of the bill” of the General Appropriations Act to appropriate millions of dollars for the current fiscal year—not the upcoming one. While most of it will be spent in FY2024-25, it is technically appropriated for FY2023-24, meaning this spending is not included in the \$117 billion GAA budget total and it is not included in the totals in this *Budget Guide*. The previous two years saw billions in federal aid appropriated this way. This year, most of these appropriations are state funds, and it is notable for the amount of GR. **There are 38 appropriations in the back-of-the-bill for FY2023-24 with a price tag of \$3.4 billion, \$1.7 billion of which is GR.** This understates the total appropriations made by the 2024 Legislature.

The first two appropriations listed below for water facility loans—totaling \$1.259 billion—are traditionally in the main part of the budget and are counted in the budget total. They were this year as well until the final conference budget.

The appropriations made by the FY2024-25 General Appropriations Act for FY2023-24 (\$ millions):

Item	\$ millions
Wastewater and Stormwater Treatment Facility Construction Loan Program	\$895.2
Drinking Water Facility Construction Loan Program	\$363.7
Dept. of Transportation – reimbursements to the Florida Turnpike and other toll facilities for the toll relief program	\$450.0

Land Acquisition – Grove Land Reservoir and Storm Water Treatment – water quality and/or water supply project	\$400.0
Moving Florida Forward – This plan will accelerate the completion of selected road projects and provide traffic congestion relief. All funding for the plan has now been provided.	\$370.0
Federal home energy rebate programs	\$346.3
Deficit – Medicaid programs	\$241.6
Division of Emergency Management – purchase and build out warehouse facility	\$116.0
Corrections – deficits in salaries and benefits	\$58.3
Deficit – Florida Bright Futures Scholarship Program	\$16.5
Dept. of Education – increase in Purchased Client Services category	\$15.9
Medicaid Third Party Liability Act	\$10.1
Employment and income verification services used in determining public benefits eligibility	\$9.4
State Criminal Alien Assistance Program	\$8.5
GR to Clerks of Court trust fund	\$8.0

Community Services Block Grant Program – Hurricane Ian impacted communities	\$5.5
Highway Safety and Motor Vehicles - increase in fuel and motor vehicle repair costs	\$5.5
Administrative expenses associated with the inclusion of the Florida College System into the State Group Insurance Program.	\$5.3
Lottery Gaming System contract	\$4.7
DCF central receiving facility expansion	\$4.3
Department of Management Services for Cloud Migration and Modernization	\$4.2
Managed care pilot program for individuals with developmental disabilities	\$3.7
Deficit – Benacquisto Scholarship Program	\$3.0
Gadsden State Farmers Market – construct warehouse and office space	\$3.6
Capitol Complex security updates, including entry turnstiles	\$3.0
Florida National Guard – workers' compensation settlement	\$3.0
DBPR – IT modernization	\$2.7

Lake City Correctional Facility (private)	\$2.6
FDLE - Tenant broker commissions	\$2.0
Deficit - Scholarship for Children and Spouses of Deceased or Disabled Veterans Program	\$1.6
KidCare - children impacted by Hurricane Idalia	\$1.5
Dept. of Transportation's Northwest Regional Data Center - server upgrades and preparation for the Florida Planning and Ledger Management system	\$1.5
Lottery Instant Ticket contract	\$1.0
County emergency management program grants	\$1.1
Dept. of Education – Workforce Education Incentives for students who earned CAPE industry certifications	\$0.7
Removal of nutrients and hydrilla from Lake Apopka	\$0.5
Child Support Program partner agencies' Pay Plan and for legal services costs	\$0.5
Dept. of Transportation – modernization of the Procurement Development Application	\$0.2
Office of Financial Regulation – Check Cashing Database	\$0.06

Growth in Florida's State Budget

\$ billions

FY	Appropriations	Annual Growth	Cumulative Growth
2014-15	\$77.072	3.81%	–
2015-16	\$78.396	1.72%	1.72%
2016-17	\$82.285	4.96%	6.76%
2017-18	\$84.953	3.24%	10.23%
2018-19	\$89.313	5.13%	15.88%
2019-20	\$90.987	1.87%	18.05%
2020-21	\$92.268	1.41%	19.72%
2021-22	\$101.654	10.17%	31.89%
2022-23	\$110.174	8.38%	42.95%
2023-24	\$118.628	7.67%	53.92%
2024-25	\$118.603	-0.02%	53.89%

FY	Per Capita Appropriations	CPI/Pop Adjusted*	Approps. as % of Personal Income
2014-15	\$3,877	\$75.392	8.6%
2015-16	\$3,881	\$74.966	8.4%
2016-17	\$4,009	\$76.031	8.3%
2017-18	\$4,074	\$75.591	8.1%
2018-19	\$4,215	\$76.605	7.9%
2019-20	\$4,224	\$75.570	7.6%
2020-21	\$4,213	\$73.677	7.1%
2021-22	\$4,563	\$74.438	7.4%
2022-23	\$4,867	\$74.692	7.3%
2023-24	\$5,163	\$76.918	7.4%
2024-25	\$5,092	\$74.156	7.0%

* CPI/Pop Adjusted: Total amount of appropriations adjusted for inflation and population growth (base year FY2014-15).

Historical Appropriations by Budget Area

\$ billions

Program Area	2024-25	%	2023-24	%
Education	31.974	27.0%	\$31.156	26.3%
Human Services	\$47.653	40.2%	\$47.288	39.9%
Criminal Justice	\$6.573	5.5%	\$6.005	5.1%
Environment	\$7.192	6.1%	\$7.238	6.1%
Transportation	\$15.508	13.1%	\$15.377	13.0%
General Government	\$8.961	7.6%	\$10.853	9.1%
Judicial Branch	\$0.741	0.6%	\$0.711	0.6%
Total	\$118.603	100.0%	\$118.628	100.0%

Program Area	2018-19	%	2013-14	%
Education	\$25.796	28.9%	\$21.995	29.6%
Human Services	\$37.215	41.7%	\$31.074	41.9%
Criminal Justice	\$4.676	5.2%	\$3.828	5.2%
Environment	\$3.972	4.4%	\$3.071	4.1%
Transportation	\$10.836	12.1%	\$9.403	12.7%
General Government	\$6.273	7.0%	\$4.426	6.0%
Judicial Branch	\$0.545	0.6%	\$0.443	0.6%
Total	\$89.313	100.0%	\$74.240	100.0%

Historical Appropriations by Funding Source

\$ billions

Funding Source	FY2024-25		FY2023-24	
General Revenue	\$49.859	42.0%	\$47.252	39.8%
State Trust Funds	\$30.470	25.7%	\$30.073	25.4%
Federal Funds	\$38.273	32.3%	\$41.303	34.8%
Total	\$118.603	100.0%	\$118.628	100.0%

Funding Source	FY2018-19		FY2013-14	
General Revenue	\$32.849	36.8%	\$26.69	36.0%
State Trust Funds	\$24.93	27.9%	\$21.143	28.5%
Federal Funds	\$31.534	35.3%	\$26.407	35.6%
Total	\$89.313	100.0%	\$74.240	100.0%

Historical State Reserves

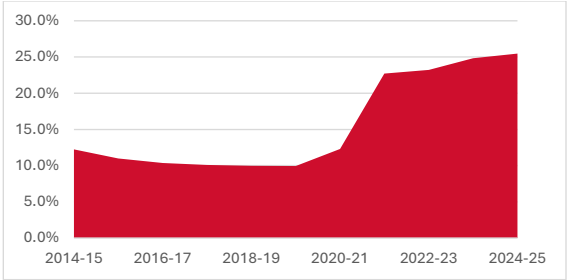
\$ billions

FY	General Revenue	Budget Stabilization Fund	Chiles Endowment/EPRF*	Total Reserves	Actual Year-End GR Reserves
2009-10	\$0.735	\$0.275	\$0.627	\$1.637	\$1.573
2010-11	\$0.284	\$0.279	\$0.768	\$1.331	\$0.746
2011-12	\$1.181	\$0.494	\$0.776	\$2.451	\$1.509
2012-13	\$1.120	\$0.709	\$0.479	\$2.308	\$2.892
2013-14	\$1.652	\$0.925	\$0.536	\$3.113	\$2.581
2014-15	\$1.652	\$1.139	\$0.629	\$3.420	\$2.540
2015-16	\$1.227	\$1.354	\$0.590	\$3.171	\$1.892
2016-17	\$1.117	\$1.384	\$0.638	\$3.139	\$1.515
2017-18	\$1.046	\$1.417	\$0.713	\$3.176	\$1.646
2018-19	\$1.026	\$1.483	\$0.763	\$3.272	\$2.490
2019-20	\$1.055	\$1.574	\$0.744	\$3.373	\$6.320
2020-21	\$1.729	\$1.674	\$0.867	\$4.270	\$13.802
2021-22	\$4.496	\$2.730	\$1.056	\$8.282	\$22.803
2022-23	\$6.109	\$3.140	\$0.499	\$9.748	\$21.252
2023-24	\$6.187	\$4.140	\$1.400	\$11.727	\$8.731
2024-25	\$5.756	\$4.400	\$0.500	\$10.655	N/A

GR reserves are amount estimated at time of budget passage plus GR vetoes.

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

Reserves as a Percent of Total GR Appropriations



Florida Education Finance Program (FEFP) Funding By Source

\$ billions

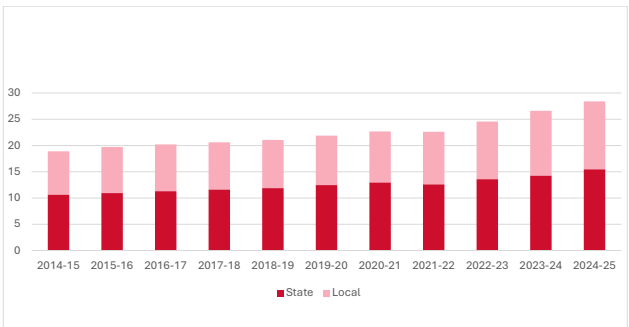
FY	Total Funds	% State	% Local
2014-15	\$18.905	56.3%	43.7%
2015-16	\$19.699	55.5%	44.5%
2016-17	\$20.187	56.0%	44.0%
2017-18	\$20.612	56.5%	43.5%
2018-19	\$21.066	56.5%	43.5%
2019-20	\$21.882	57.0%	43.0%
2020-21	\$22.658	57.3%	42.7%
2021-22	\$22.599	55.9%	44.1%
2022-23	\$24.547	55.3%	44.7%
2023-24	\$26.610	53.7%	46.3%
2024-25	\$28.401	54.5%	45.5%

FEFP Funding Per Student

FY	Funding	FY	Funding
2013-14	\$6,761	2019-20	\$7,656
2014-15	\$6,890	2020-21	\$7,756
2015-16	\$7,107	2021-22	\$7,758
2016-17	\$7,196	2022-23	\$8,243
2017-18	\$7,307	2023-24	\$8,719
2018-19	\$7,429	2024-25	\$8,959

FEFP State and Local Funding

\$ billions



Educational Enhancement Trust Fund (Lottery)

*Revenues and Appropriations
\$ billions*

FY	Revenues		Total EETF Revenues	EETF Appropriations
	Lottery	Slot Machines		
2011-12	\$1.317	\$0.143	\$1.460	\$1.484
2012-13	\$1.345	\$0.142	\$1.488	\$1.496
2013-14	\$1.475	\$0.173	\$1.648	\$1.602
2014-15	\$1.479	\$0.182	\$1.661	\$1.879
2015-16	\$1.582	\$0.187	\$1.769	\$1.646
2016-17	\$1.725	\$0.192	\$1.917	\$1.763
2017-18	\$1.760	\$0.192	\$1.952	\$1.985
2018-19	\$1.918	\$0.201	\$2.119	\$2.251
2019-20	\$1.851	\$0.157	\$2.008	\$2.088
2020-21	\$2.246	\$0.168	\$2.414	\$2.081
2021-22	\$2.382	\$0.241	\$2.623	\$2.388
2022-23	\$2.374	\$0.242	\$2.616	\$2.824
2023-24*	\$2.375	\$0.243	\$2.618	\$3.156
2024-25*	\$2.243	\$0.246	\$2.489	\$2.503

* 2023-24 and 2024-25 revenues are estimated.

Historical State Employee Positions

FY	State Employee FTEs	FTEs per 1,000 of Population
2009-10	128,131	6.81
2010-11	126,729	6.69
2011-12	122,237	6.39
2012-13	117,930	6.10
2013-14	114,486	5.85
2014-15	114,503	5.76
2015-16	113,687	5.63
2016-17	113,431	5.53
2017-18	112,827	5.41
2018-19	112,874	5.33
2019-20	112,865	5.24
2020-21	113,398	5.18
2021-22	113,757	5.11
2022-23	112,353	4.96
2023-24	113,837	4.95
2024-25	113,752	4.88

FTEs are state employee positions authorized/funded in the budget. Some are vacant. University and college employees are not counted as state FTEs.

About Florida TaxWatch

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

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

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants.

Membership support provides a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the taxpayers it serves since 1979.

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