

2024 Budget Turkey Watch Report

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

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INTRODUCTION

AN ANALYSIS OF THE TRANSPARENCY AND ACCOUNTABILITY OF THE BUDGET PROCESS

This is the Florida TaxWatch annual independent review of Florida's FY2024-25 budget process. The report was started in 1983 and promotes oversight and integrity in state budgeting. The report highlights appropriations that bypass the normal appropriations process or circumvent or violate procedures established by the Legislature. These are usually projects that are not statewide in scope or are not core functions of state government.

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 thorough, thoughtful, transparent, and accountable, and every appropriation should receive deliberation and public scrutiny. This includes member-requested projects (called "appropriations projects" by the Legislature). The goals of the Budget Turkey Watch Report are to:

- 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.
- Help to limit member projects (earmarks) in the budget.
- Ensure the Legislature follows the budget processes it has established in law or rule.

The \$117.5 billion budget passed by the Florida Legislature for FY2024-25 contains 448 appropriations items worth \$852.1 million qualifying as Budget Turkeys. In addition to our Budget Turkeys, this report highlights specific line-items that contain projects totaling \$912.2 million that, while not strictly meeting our criteria for the Budget Turkey label, deserve especially close scrutiny by the Governor. (See *Additional Groups of Projects that Merit Special Consideration on page 12*).

MEMBER PROJECTS NEED TO BE REFORMED AND LIMITED

The FY2024-25 budget for the State of Florida once again contains a record number of local member projects—more than 1,600 projects worth approximately \$2.8 billion. This marks the third year in a row that the budget contained at least \$2.8 billion in member projects. The amount is even more remarkable when one considers there are 160 legislators. This means each lawmaker was able to secure an average of 10 member projects worth an average of \$17.3 million for their home district. Since most of the projects had both a House and Senate request, it could be argued that each member had almost twice as many requests funded. Of course, some legislators get far fewer projects, and some get much, much more. Over the last eight years, almost \$12 billion in member projects have been funded.

This explosion in member projects—both requested and funded—followed an attempt to add more transparency, review, and deliberation to these appropriations. In 2017, the Legislature adopted a new set of rules for "appropriations projects." Former House Speaker Richard Corcoran, who spearheaded the effort to establish the rules, told House members that the rules were needed due to budget earmarks reaching an "epidemic level." 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.

Prior to the new rules, member projects were not clearly identified in the General Appropriations Act; however, a review of the FY2016-17 budget by Florida TaxWatch estimates that there were approximately 550 projects totaling less than \$400 million. Eight years later, there are almost three times as many member projects in the FY2024-25 budget and the dollar amount has increased seven-fold.

Member projects have always been important to legislators, but their proliferation has changed attitudes towards them. Any sheepishness about attempting to “bring home the bacon” seems to have disappeared. The formal processes for requesting member projects that the Legislature created may have contributed to that, even if they have improved transparency. If there is a process for requesting projects for your district, you might as well request them, and legislators certainly do. This year, the House and Senate membership each requested more than 2,700 projects worth more than \$7.2 billion. The \$7.5 billion requested by the Senate is an average of \$187 million per Senator.

A development in this session’s budget conference highlighted how member projects have become an oversized, and overly important, component of the budget. In the second meeting of the Health Care/Health and Human Services Subcommittee, the Senate made an offer on the remainder of the budget but not on member projects, even though the Senate Chair said the offer would come later. After adjourning to consider the offer, the House announced at the next meeting that all the unsettled items in the Health Care budget would be “bumped” to the full Appropriations Committee Chairs to finalize. The reason given was that without member projects, there was no reason to try to negotiate the rest of the budget, which should be the priority. This shows how member projects are used as negotiation chips—and it is one of the key factors in how the final projects are chosen.

The huge number of member projects now being routinely requested makes it impossible for the Legislature to perform a thorough review and fair selection process that serves the best interests of all the state’s taxpayers.

SHOULD THE STATE EVEN FUND LOCAL PROJECTS?

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

Flush with cash from record state revenue growth and billions in federal aid, the last four legislative sessions have allowed the Legislature to make significant investments in critical state needs and provide record-breaking tax relief. It could be argued that some of this windfall should be shared with the state’s local governments. Certainly, there is a case to be made for helping fiscally constrained counties and local communities impacted by hurricanes, but in total, counties experienced similar growth in sales tax revenue as the state, and property taxes never skipped a beat during the pandemic and have increased 34.7 percent over the last three years. Localities also received \$3.7 billion in federal aid from the CARES Act and \$7.1

billion more from the American Rescue Plan. This is the equivalent of another approximately 30 percent property tax increase for cities, counties, and special districts, or a new 1.5 cent local option sales tax in every county.

It must also be remembered that the state shares approximately \$6 billion from state revenue sources directly with local governments and school districts, and billions of dollars more are sent down to the local level every year through the state budget. This funding is not only for statewide functions such as education, health and human services, and transportation. There are also many grant programs created by the Legislature over the years, that fund some of the same types of projects that member requests do. The difference is these established grant processes are competitive, prioritize projects based on established criteria, and promote statewide coordination and planning. The process for selecting member projects falls short of these standards.

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

The lack of a systematic review and selection process in some areas of the budget has become a glaring problem. Member projects are peppered throughout the budget, but there are several line-items where numerous projects end up, and the number of projects 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:**

- **Local Transportation Projects – Line-item 2069A - \$387.1 million**
- **Housing and Community Development Projects – Line-item 2341A/2347A - \$117.8 million**
- **School and Instructional Enhancements – Line-item 105/119 - \$59.2 million**
- **Private College and University Projects – Line-item 59/61 - \$70.9 million**
- **Special Local Law Enforcement Projects – Line-item 1290/1297A - \$71.4 million**
- **Local Fire Service – Line-item 2489A/2496A - \$82.0 million**
- **Economic Development Projects – Line-item 2356A - \$7.0 million**
- **Local Emergency Management Programs and Facilities – Line-item 2681/2710 - \$94.3 million**
- **Workforce Projects – (2305/2313A) - \$22.5 million**

FLORIDA TAXWATCH 2024-25 BUDGET TURKEYS

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 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. 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 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 in 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.

In addition to projects that qualify as Budget Turkeys, this report highlights other areas in the budget that contain numerous member projects that, while they do not qualify, certainly deserve close scrutiny by the Governor.

2024-25 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 required Public Education Capital Outlay (PECO) selection process for higher education construction projects. Five years ago, 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. This year, the divergence from the approved list is especially pronounced.

The Legislature provided much more in PECO funds (\$429.9 million) than was expected by the BOG when the priority lists were developed and added another \$186.2 million in general revenue for university construction projects. Last year, additional revenue allowed the Legislature to fund 21 of 24 projects on the three-year priority list. This year, even with this extra revenue available, only four of the 10 projects recommended for funding in FY2024-25 were funded and only nine of the 18 on the three-year list received an appropriation. Instead, the budget funds 10 member projects (\$162.9 million) that were not on the priority list at all (listed below).

Construction of PECO projects generally does not begin until all required funding has been appropriated. Only eight of the 35 projects are given enough money to start construction. Fifteen projects that have received past PECO funding are no closer to starting and 11 new projects are added.

The Division of Colleges takes each college’s top two priority projects and prioritizes them. It then requests to the Legislature projects to be funded over the next three years, with the rest of the list recommended for year four and beyond. The Legislature funded eight of the 17 college projects requested over the next three years, plus 12 of the other 40 projects on the ranked list, with several projects ranking towards the bottom. There were also five member projects (\$14.9 million) that were not on the 57-project priority list which are listed below.

		College Construction Projects (PECO)	House	Senate		
College	Line-item	Project Name	Form	Form	Amount \$	County
Daytona SC	17	Generator Replacement for Critical Infrastructure	1367	2419	1,300,000	Volusia
Gulf Coast SC	17	Multi-Purpose Classroom and Community Emergency Shelter Space	1651	3033	5,897,637	Gulf
Pensacola SC	17	WSRE Antenna Removal in Escambia County	2801	1200	250,000	Escambia
Santa Fe College	17	Property Acquisition	3598	-	6,500,000	Alachua
St Pete College	17	Manufacturing Lab	2032	2162	1,000,000	Pinellas

AGRICULTURAL PROMOTION AND EDUCATION FACILITIES

Florida has a program that allows local governments and fair associations to apply for state funding for facilities that can be used to promote agriculture in Florida, such as county fair agricultural exhibition halls.¹ The Florida Department of Agriculture and Consumer Services (DACS) is charged with reviewing applications, making sure projects qualify, and ranking requests based on factors such as the proposed use of funds, the amount of local match, projected attendance, and history of the requester. Despite this process, DACS does not request any money for these projects in its legislative budget request and the Governor does not recommend funding.

This year, DACS provided the Legislature with a ranked list of 18 construction projects that met the requirements for funding. The Legislature funded four of these projects, plus two that are not part of the approved, prioritized list. These two projects are listed below. Both of these will need additional funding to complete. Hardee County requested \$7.5 million and cited no other source of funding. The South Florida Fairground project has a total cost of \$35 million and the fairground indicates it will ask the state for an additional \$15 million. Although it would be used as an agricenter, it appears the main impetus for the request is an emergency shelter, perhaps better funded through the Division of Emergency Management.

		Agriculture Education and Promotion Facilities	House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
DACS	1580C	Hardee County Climate Controlled Fair Facility	2403	3085	1,000,000	Hardee
DACS	1580C	South Florida AgriCenter and Emergency Shelter	2555	3442	1,000,000	Palm Beach

WATER PROJECTS

Florida has rightly been making large investments in the protection and restoration of our state's water resources. The Legislature has created numerous grant and other financial assistance programs to help local governments secure funding for water protection and restoration projects. The programs are administered by the Florida Department of Environmental Protection (DEP) and projects are evaluated by the agency using established criteria and priorities (usually in statute). Competitive grant programs help ensure that the best projects are awarded funding under a coordinated, statewide framework and promote state goals and priorities. Many programs also consider the relative ability of local communities to fund all or part of the projects themselves. These 281 member-requested water projects (\$410.3 million total) did not go through any of these assistance programs.

Historically, instead of specifying individual member local projects as Budget Turkeys, Florida TaxWatch has continually recommended a formal grants process, with review and prioritization by experts, for local water projects. In 2023, Florida TaxWatch also 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.² The current system of inconsistent funding, myriad avenues for funding, and the large number of member-requested water projects makes this type of planning and project selection difficult.

¹ Section 288.1175, Florida Statutes.

² Florida TaxWatch, "Water Infrastructure Projects are Vital: Develop and Fund a 3-5 Year Strategic Work Program," October 2023.

In recent years, the Legislature has created two such programs: A Water Quality Improvement Grant Program (\$214 million this year) and the Statewide Flooding and Sea Level Rise Resilience Plan/Resilient Florida Grant Program (\$245 million this year). The budget includes water quality funding of more than \$1.3 billion (excluding member projects), plus long-standing loan programs for local wastewater, stormwater, and drinking water facilities (another \$1.3 billion). 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.

The vast majority of these 281 projects are water quality, stormwater/resiliency, and water facility projects. This year, Florida TaxWatch is highlighting this entire line-item as Budget Turkeys and encouraging the Governor to review each project closely in his veto deliberations.

		Water Projects		House	Senate	
Agency	Line-item	Project Name		Form	Form	Amount \$
						County
DEP	1732A	Water Projects - 281 Projects (all projects in line-item 1732A)		Various		410,406,315
						Various

LOCAL PARKS, TRAILS, AND RECREATION

The Florida Department of Environmental Protection (DEP) administers several competitive grant programs that allow local governments to apply for financial assistance grants to develop and/or acquire land for public outdoor recreational use. This includes the Florida Recreation Development Assistance Program (FRDAP) and other grant programs for conservation, parks, and trails. One of these, the Land and Water Conservation Fund Program (a federal program administered at the state level by DEP), was appropriated \$14.3 million in federal funds in this budget that will be distributed competitively to local governments for acquisition or development of land for public outdoor recreation. The 2024 Legislature provided \$17.9 million for FRDAP and funded these 13 local parks selected outside of the grant programs, at a cost of \$12.2 million.

		Local Parks		House	Senate	
Agency	Line-item	Project Name		Form	Form	Amount \$
						County
DEP	1830A	Clay County Moccasin Slough Boardwalk and Tower		3559	1622	1,500,000
DEP	1830A	Davenport City Lewis Mathews Park Relocation		1309	3172	4,000,000
DEP	1830A	Green Cove Springs - Spring Park Shoreline Resiliency Project		3604	2698	425,000
DEP	1830A	Inverness State Trail Connector		3433	2529	1,125,000
DEP	1830A	Lake County Trailhead Facilities at Golden Triangle Regional Park East Campus		1117	2082	500,000
DEP	1830A	Miami Riverside Park Renovations		2432	3453	450,000
DEP	1830A	Miami Roberto Clemente Park Drainage and Baseball Field		3249	2098	1,200,000
DEP	1830A	Ormond Beach - Central Park Expansion		3356	2442	333,333
DEP	1830A	Santa Rosa County East River Preserve Nature Trail		1679	1227	500,000
DEP	1830A	St. Petersburg Willow Marsh Boardwalk Replacement		3112	3197	1,100,000
DEP	1830A	Tamarac Park Safety and Health Enhancements		2854	2088	271,577
DEP	1830A	Tequesta Regional Park Improvements		1031	1153	340,884
DEP	1830A	Wauchula Heritage Park Public Restrooms Improvements		-	3622	500,000

BEACH PROJECTS

The Florida Beach Management Funding Assistance Program provides and manages grants to local governments for the planning and implementation of beach and inlet management projects, including beach restoration and nourishment, environmental studies and monitoring, inlet sand transfer, and dune restoration. These grants are reviewed and ranked in priority order and submitted to the Legislature.

The 2023 Legislature also created a \$350 million Hurricane Recovery Grant process for counties impacted by Hurricanes Ian and Nicole. These grants could be used for beach renourishment. Last year, Ponte Vedra received \$25 million for a north beach project through a member request. The request said more funding would not be requested. This year it will receive another \$4.75 million for a project on the south beach. Both of these appropriations (last year and this year) were funded outside of these grant programs.

		Beach Projects	House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
DEP	1856B	South Ponte Vedra Beach Renourishment	3393	2476	4,750,000	St. Johns

HOUSING AND COMMUNITY DEVELOPMENT PROJECTS

The number of projects listed under two Housing and Community Development Projects line-items and the amount spent on them has been growing, and it has exploded in recent years. This line-item has become a catch-all for different types of member projects. Some first show up in other parts of the budget but end up here. There are sports complexes, local parks and recreation, historic restoration, local government and privately-owned buildings, emergency shelters, social services programs, and more projects that are normally funded in other agencies' budgets.

This year, these projects include an aquarium, land acquisition for a football club, a soccer complex, a marine research facility for a private university, multiple sports facilities and events, science centers, a memorial, and animal shelters. These are projects that many local communities would love to have, but it is questionable as to whether the state should be funding them at all. Moreover, at least most of these projects have other avenues for funding assistance from the state and federal governments. The state has competitive grant processes for many of them and the Department of Commerce administers the federal Community Development Block Grant programs and the state's Rural Infrastructure Fund.

There are also several housing programs funded in this line item. As much as Florida TaxWatch supports affordable housing programs, the Legislature already made 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.

The list below includes 13 projects worth \$18.7 million that could have gone through other state grant programs or agencies, including parks and recreation, historic properties, and emergency shelters. These are not the only projects among the 77 that were funded (\$117.8

million) that likely could have pursued other funding or are similar to projects funded in other agencies. In addition to these projects below, Florida TaxWatch is highlighting all the Housing and Community Development Projects for the Governor’s consideration. (There are two separate line-items, one for operational funding and one for fixed capital outlay.)

		Housing and Community Development (Fixed Capital Outlay)	House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
DEP	2347A	Clay County Regional Sports Complex	3563	1621	500,000	Clay
DEP	2347A	Columbia County Sports Complex Phase I	3419	1570	750,000	Columbia
DEP	2347A	Endeavor Park Conference Center - Jackson County	2005	2938	500,000	Jackson
DEP	2347A	Event Plaza and Activation Space - Charlotte Sports Park	2952	2939	1,500,000	Charlotte
DEP	2347A	Hardee County Pioneer Park Infrastructure Improvements	2217	3364	1,000,000	Hardee
DEP	2347A	Kenneth City Multi-Use Emergency Operations & Community Policing Complex	2153	2724	373,500	Pinellas
DEP	2347A	Multipurpose Emergency Preparedness Shelter	3542	2412	10,000,000	Flagler
DEP	2347A	Peanut Island Historic Restoration	2107	1781	1,000,000	Palm Beach
DEP	2347A	South Santa Rosa Soccer Complex	1623	1226	1,000,000	Santa Rosa
DEP	2347A	Stuart Guy Davis Community Park Revitalization	1054	1156	500,000	Martin
DEP	2347A	Susan Street Sports Complex - Leesburg	1104	2747	375,000	Lake
DEP	2347A	Wakulla County Community Center Shelter Expansion	3438	2136	225,000	Wakulla
DEP	2347A	Zephyr Park Project	3064	1629	1,000,000	Pasco

ACQUISITION, RESTORATION OF HISTORIC PROPERTIES

The Department of State has grant programs to fund historic preservation—Small Matching (up to \$50,000) and Special Category (up to \$500,000) grants. Thirteen projects that did not go through the grant processes were funded at a cost of \$40.7 million. The majority of this goes to one project—\$35.0 million for renovating and updating the Hotel Ponce de Leon, which is used as a revenue-producing dormitory for a private college. The Hotel also received \$35.0 million from the Legislature last year to remodel the residential spaces.

Historic Preservation Grants			House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
State	3226	Historic Pensacola	3204	1209	250,000	Escambia
State	3226	Light Up Amelia Bicentennial	2531	-	15,500	Nassau
State	3226	Public Historical Programs and Educational Opportunities at Zephyrhills Museum of Military History	-	1867	135,000	Pasco
Acquisition and Restoration of Historic Properties			House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
State	3234	Cape Canaveral Light Station Reconstruction Phase 2	2695	1979	650,000	Brevard
State	3234	Exterior Restoration of Historic Sidney & Berne Davis Art Center	2963		750,000	Lee
State	3234	Harry S. Truman Little White House Exterior Shutter Project	1665	1872	125,000	Monroe
State	3234	Historic Pensacola	3204	1209	250,000	Escambia
State	3234	Hotel Ponce de Leon	3331	2409	35,000,000	St. Johns
State	3234	Palladium Theater Renovations Phase II	1073	2983	1,000,000	Pinellas
State	3234	Perry Harvey Bandshell - Tampa	1170	2994	500,000	Hillsborough
State	3234	Public Historical Programs and Educational Opportunities at Zephyrhills Museum of Military History	-	1867	15,000	Pasco
State	3234	Rehabilitation of Historic Bank of the Everglades Building	1986	3487	1,559,000	Collier
State	3234	Restoration of the Historic Bunnell City Hall	3642	2391	500,000	Flagler

LIBRARY CONSTRUCTION GRANTS

In addition to \$19.5 million in state aid that is distributed to libraries annually (if funded by the Legislature), the Department of State administers a library construction grant program. This year the budget provides \$3.9 million for the ranked list, which will fund eight of the 16 projects. A library in the Oakleaf Plantation Community development was also funded despite not being approved through the grant process.

Library Construction Grants			House	Senate		
Agency	Line-item	Project Name	Form	Form	Amount \$	County
State	3255A	Oakleaf Plantation Library - Clay County	3564	1615	750,000	Clay

CULTURAL AND MUSEUM GRANTS (PROGRAM SUPPORT AND FACILITIES)

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, DOS recommended a total of \$68.5 million for two grant programs – Cultural Facilities (fixed capital outlay) and General Program Support. The Legislature provided \$32.0 million for these two ranked lists, meaning the applicants that went through the process and were approved for grants will get less than half of their grant award. The 27 facilities and programs listed below were also funded (\$28.5 million) through member project requests, bypassing the competitive evaluation and prioritization grant process. Most of these projects will receive much more than any of the ones that went through the process. Several of these projects have been vetoed in prior years.

		Cultural and Museum Grants			House	Senate	
Agency	Line-item	Project Name	Form	Form	Amount \$	County	
State	3260A	Black History Month Celebration - 1619Fest Orlando/Rebel Run 5K	1459	1175	160,000	Orange	
State	3260A	Educating Youth on Evils of Communism through the Arts /The Walls Have Ears Play	1937	1603	50,000	Miami-Dade	
State	3260A	Florida Civil Rights Museum	3187	-	250,000	Leon	
State	3260A	Florida's Black Music Legacy - Orange County	1128	1128	200,000	Orange	
State	3260A	Miami-Dade Military Museum and Memorial	1270	1569	250,000	Miami-Dade	
State	3260A	Mobile Library Branch - New Port Richey	3285	2602	50,000	Pasco	
State	3260A	The Center for Arts & Innovation - Design Phase II	2112	2567	118,750	Palm Beach	
State	3260A	Florida Holocaust Museum: Preserving Holocaust Survivor Testimonies & Artifacts	1128	1941	750,000	Pinellas	
State	3260A	The Perlman Music Program Winter Residency	3300	2858	200,000	Sarasota	
		Cultural Facilities			House	Senate	
Agency	Line-item	Project Name	Form	Form	Amount \$	County	
State	3266A	Bay of Pigs - Brigade 2506 Museum and Library	1202	1032	1,000,000	Miami-Dade	
State	3266A	Dr. Phillips Center - Music & Listening Outdoor Venue	1413	1549	500,000	Orange	
State	3266A	East Pasco Cultural Arts - Phase 2	-	1709	1,250,000	Pasco	
State	3266A	Florida's Historical Deeds - Preserving Early Property Records	1806	3556	350,000	Miami-Dade	
State	3266A	Golisano Children's Museum of Naples Early Learning Center	2927	3507	1,500,000	Collier	
State	3266A	Holocaust Museum for Hope & Humanity	1797	2884	5,000,000	Orange	
State	3266A	Lincolntonville Museum and African American Museum - St. Johns County	3336	3708	250,000	St. Johns	
State	3266A	Miami Springs World War I Memorial	3138	1726	200,000	Miami-Dade	
State	3266A	Museum of Science and History - Genesis Project	1990	3549	5,000,000	Duval	
State	3266A	Operation Pedro Pan Group, Inc.	2885	3641	2,500,000	Miami-Dade	
State	3266A	Pensacola Cultural Center	1732	1224	470,000	Escambia	
State	3266A	Polk Museum of Art Expansion Project	2510	1064	500,000	Polk	
State	3266A	Ruth Eckerd Hall Hurricane Response & Preparedness	1607	2168	820,000	Pinellas	
State	3266A	San Carlos Institute Structural Repairs - Key West	2420	2326	1,000,000	Monroe	
State	3266A	tag! Children's Museum of St. Augustine	3394	2482	1,750,000	St. Johns	
State	3266A	The Center for Arts & Innovation - Design Phase II	2112	2567	881,250	Palm Beach	
State	3266A	The Pinellas Science Center	1900	2999	2,500,000	Pinellas	

PROJECTS ADDED IN 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 conference are done without public debate, scrutiny, vetting, or vote by legislators, bypassing the normal appropriations subcommittee and committee process. Historically, Florida TaxWatch has designated virtually all such projects, 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 one member project was added during the budget conference. ***The Joint Rules of the Florida Legislature prohibit adding a member project in conference.***³

The High School High Tech program is a recurring program that has been funded for years. Its normal recurring funding of \$1.018 million was in both the House and Senate budget and is not considered a member project or a Budget Turkey; however, an appropriations project request was made for an additional \$300,000. This member request was not added until the conference and the added funding of \$400,000 even exceeded the amount requested.

The transportation project that was added in conference is not in the Transportation Work Program and should have been an appropriations project request. Funding for the preliminary engineering was included in a \$25 million request in both the House and Senate, but it is not identified as a member project in the budget. This may be because a rule prohibits funding a member project at less than 50 percent of the request.

The leaf blower study was added late in conference, giving the appearance of being added to justify amending statutory language which did not pass during session onto the budget implementing bill. The language does not really implement the appropriation, which is the purpose of the implementing bill.

Projects Added in Conference						
Agency	Line-item	Name	HF	SF	Amount \$	County
DOE	30	High School High Tech Program	2238	2842	1,400,000	NA
DEP	1864	Life cycle analysis of leaf blowers	NA	NA	100,000	NA
DOT	2034	Preliminary Engineering - reconstruct County Road 880	NA	NA	2,000,000	Palm Beach

PROJECTS ADDED BACK TO BUDGET BY THE SPRINKLE LISTS

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

³ Rule 2.3 (1) (a) and 2.3 (8), 2022-2024 Joint Rules of the Florida Legislature.

This year, the two sprinkle lists totaled \$653.0 million. While some of these supplemental appropriations added funding for established, valuable statewide government programs, many member projects also have their funding increased, sometimes significantly. It is understandable that there can be some money left over when budget negotiations are finished. Adding money to existing programs in this way, while certainly not the best budget practice, is not as bad as adding new projects or increasing member project funding.

The sprinkle lists also add back projects that were removed from the budget during conference negotiations. After both chambers have agreed not to fund a project, these last minute lists, which are not developed in the sunshine, but then back in the budget, often with increased funding and sometimes even more than was requested. Last year’s Budget Turkey Watch report identified 38 projects, worth \$53.3 million, that were added back through the sprinkle lists. This year, Florida TaxWatch identified 88 of these projects, costing taxpayers \$169.5 million.

Some of these projects received two separate appropriations under two separate line-items—one for operations and one for fixed capital outlay. If they are listed below, neither of the appropriations would have been funded without the sprinkle lists. The local transportation projects listed below (line-item 2069A) are an exception. They were already receiving State Transportation Trust Fund funding and the amount shown is general revenue that was added through the sprinkle lists.

Note: Some of these projects appear in other sections of the Budget Turkey Report, but they are only counted once in the item and dollar totals.

Projects Added Back to Budget by the Sprinkle Lists						
Agency	Line-item	Project Name	HF	SF	Amount \$	County
DOE	17	Seminole State College - Workforce Building B	1998	1116	2,500,000	Seminole
DOE	24A	Polk County Public Schools - Heartland Biztown & Finance Park	3002	1304	2,500,000	Polk
DOE	38A	NextStep at Endeavor Housing Renovation	2155	2891	492,000	Jackson
DOE	59/61	Florida Inst Technology - AeroSpace Cybersecurity Engineering	2716	2663	5,000,000	Brevard
DOE	59	Southeastern University Trades Start Up Project	2613	3170	750,000	Polk
DOE	90	Big Brothers Big Sisters Bigs Inspiring Scholastic Success (BISS) Project	3576	2022	1,250,000	NA
DOE	90	Public Schools Student Athlete Mentoring Pilot Expansion	2207	1334	250,000	Broward
DOE	100	Florida Rural Digital Literacy Program	1543	1375	1,500,000	Lafayette
DOE	100	Resiliency Education in Florida - EmpowerU Universal K-12 Program	3717	1857	1,000,000	N. Florida
DOE	100	School Bond Issuance Database	3296	1730	670,223	NA
DOE	105	ARI/Big Bend Historical and Archaeological Education Project	1225	2237	400,000	Jefferson
DOE	105	Central Florida Mobile Science Lab	2283	3424	594,808	Orange

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DOE	105	Explicit Instruction for Emergent Bilingual Students	2436	3259	500,000	Osceola
DOE	105	Overtown Youth Center	3031	1089	1,000,000	Miami-Dade
DOE	105	The Last Ones: Documenting the Legacy of the Last Holocaust Survivors	2943	1423	286,250	Miami-Dade
DOE	105/111	Holocaust Education Center - Jewish Federation Sarasota Manatee	3374	1335	1,000,000	Sarasota
DOE	105/111	Temple Beth-El St. Petersburg Security Initiative	1723	1946	550,000	Pinellas
DOE	111	ARK Innovation Center at Pinellas County Schools	2881	2841	1,000,000	Pinellas
DOE	111	RCMA Mulberry Community Academy K-8 Campus	2990	3124	500,000	Polk
DOE	125	Pre-Apprenticeship Training and Hiring Program (P.A.T.H.)	-	3191	930,000	Hillsborough
DOE	125	ReUp's College & Credential to Workforce Initiative	2893	1399	1,000,000	Hillsborough
DOE	125	West Tech – Growing the Workforce In the Glades	2901	1037	989,342	Palm Beach
DOE	125A	T3 - Teach, Touch the Trades	-	1171	358,750	Palm Beach
DOE	128	Pasco-Hernando SC Nursing and Allied Health Advancement Institute	3060	1476	1,500,000	Pasco
DOE	128	South Florida State College Dental Education Clinic	2165	3380	1,975,000	Highlands
DOE	131A	Lake-Sumter State College - Technology Innovation Center	1093	1352	2,000,000	Lake
DOE	147	FL Atlantic University—Max Planck Florida Scientific Fellows Program	2095	1483	1,110,899	Palm Beach
DOE	147	University of Florida Water Institute - Science and Economic Report	2389	3645	500,000	NA
DOE	150/162A	Hickory Sink Strategic Ecosystem	3601	2061	38,850,000	Alachua
APD	249A	Generators for Generations	2274	3634	475,000	Palm Beach
APD	249A	North Florida School of Special Education Transitional Housing	3547	2024	500,000	Duval
APD	249A	Senator Nancy C. Detert Home of Your Own Project	3380	2348	2,500,000	Sarasota
DCF	318A	Camillus House Phoenix Human Trafficking Recovery Program	1283	1316	350,000	Miami-Dade
DCF	318A	Miami Bridge Host Homes Program for Homeless Youth	2455	2854	350,000	Miami-Dade
DCF	355	Housing First for Homeless Persons with Special Needs	1472	1961	562,000	Miami-Dade
DCF	355	LifeBuilders of the Treasure Coast	1058	2574	550,000	Saint Lucie
DCF	377	EJS Project Teen Center Sevices	2656	1332	250,000	Palm Beach
DCF	377	Life Management Center of NW FL - Outpatient Mental Health Services	3479	2243	398,000	Gulf
DCF	377	Okaloosa-Walton Mental Health & Substance Abuse Pre-Trial Diversion	2251	3390	325,000	Okaloosa/Walton
DCF	377	Parent Engagement Program	1236	1075	582,000	Palm Beach
DCF	377	Specialized Mental Health Intervention/Prevention Services for Youth	2615	3523	665,000	Orange
DEA	401	City of West Park Senior Program	1838	2818	400,000	Broward
DEA	401	Senior Friendship Centers	1927	1141	755,890	Sarasota

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DEA	406A	Badia Senior Center at Flagami Park	3142	1155	1,750,000	Miami-Dade
DOH	455	Florida Rural Hospital Safe Patient Movement Program-Baxter	3091	2092	850,000	NA
DOH	466A	Jackson Hospital Therapy Center Construction	2054	2945	500,000	Jackson
DOH	466A	Town Center YMCA Construction	3018	3647	6,000,000	Flagler
DOH	466A	Westchester Free Standing Emergency Department	2874	1733	1,500,000	Miami-Dade
DOH	475	Therapeutic/Diagnostic Innovations In Care of Patients with Alzheimer's	2592	1927	1,000,000	Miami-Dade
DOH	546	FASD Clinic Pensacola	2138	1932	470,000	Escambia
DOH	546	FASD Statewide Clinics	2137	1933	590,000	Sarasota
DOH	557A	Ronald McDonald House St. Joseph's Hospital Expansion	2893	1399	1,000,000	Hillsborough
DVA	602	Florida Veterans Suicide Prevention – Fort Freedom	1565	1482	560,000	Palm Beach
DOC	763A	Palm Beach County RESTORE Reentry Program	1804	1754	500,000	Palm Beach
DJJ	1225	New Horizons After School/Weekend Rehabilitative Program	2559	1687	500,000	Miami-Dade
DLE	1290	Florida Law Enforcement Active Shooter Training	2823	3360	750,000	Walton
DACS	1597	Miami-Dade Animal Services Department Spay/Neuter Initiative	2889	1435	250,000	Miami-Dade
DACS	1624A	Closing the Kosher Meal Gap	2857	1173	400,000	Broward
DEP	1732A	Biscayne Park Storm Drain Installation Phases 1B, 2 and 3	1271	1178	400,000	Miami-Dade
DEP	1732A	Freeport CR 3280/US 331 Lift Station	2392	3020	700,000	Walton
DEP	1732A	Gulf County Water System	3453	2229	1,000,000	Gulf
DEP	1732A	Lykes Turkey Branch Water Storage and Treatment	2445	3299	10,000,000	Glades
DEP	1732A	Naples River Park East Climate Resiliency Improvements - Stormwater	-	3497	3,000,000	Collier
DEP	1732A	South Florida Conservancy District Specialized Canal Trash Truck	3222	3565	400,000	Palm Beach
DEP	1830A	Deering Estate Foundation Environmental Education Initiative	1545	2768	500,000	Miami-Dade
DEP	1830A	Green Cove Springs - Spring Park Shoreline Resiliency Project	3604	2689	425,000	Clay
DEP	1830A	Trailhead Facilities at Golden Triangle Regional Park - East Campus	1117	2082	500,000	Lake
DOT	2069A	Fort Lauderdale - Breakers Ave Resiliency & Pedestrian Traffic Imp	2199	1149	500,000	Broward
DOT	2069A	County Road 2209 Central Segment - Phase 2	3315	2472	6,500,000	St. Johns
DOT	2069A	JAXPORT Crane Modernization Program	3692	3384	23,000,000	Duval
DOT	2069A	Miami Beach Intersection and Beach Walk Safety Improvements	1795	1737	1,850,000	Miami-Dade
DOT	2069A	Rainbow Village Redevelopment Road Improvements	1145	2716	750,000	Pinellas
DOT	2069A	Santa Rosa County - Intersection Improvements	3210	1233	500,000	Santa Rosa
DOT	2069A	Winter Haven North Lake Shipp Drive Corridor Improvements	1397	1850	560,000	Polk
COM	2305	Virtual Reality Workforce Development Program	1811	3564	1,500,000	NA

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COM	2305/2313A	Transitional Homeless Family Housing	-	3161	3,600,000	Escambia
COM	2313A	Fresh Start Village Phase 2	-	3167	660,000	Escambia
COM	2341A	Ability Housing Capacity Fund	1287	1923	950,000	NA
COM	2341A	Purpose Built Florida - Advancing Neighborhood Prosperity	2124	2856	1,250,000	Orange
COM	2341A	Rural Enhancement Toolkit Pilot Program	2183	1563	600,000	NA
COM	2347A	Habitat Acres: A Habitat Miami Community	1063	1685	500,000	Miami-Dade
COM	2347A	Nassau County Essential Housing Community	3358	2760	1,000,000	Nassau
COM	2347A	Santa Rosa County - South Santa Rosa Soccer Complex	1998	1116	1,000,000	Santa Rosa
DFS	2496A	SW Public Safety Complex and Emergency Operations Center	1995	1978	588,000	Brevard
GOV	2725	Cape Coral Emergency Operations Center Expansion	2472	3071	9,000,000	Lee
GOV	2725	Sheriff's Office - Emergency Ops Center Storm Ready & Recovery Storage Facility	3509	3585	950,000	Lafayette
State	3226/3234	Programs & Ed Opportunities at Zephyrhills Museum of Military History	-	1867	135,000	Pasco
State	3260A/3266A	The Center for Arts & Innovation - Design Phase II	2112	2567	1,000,000	Palm Beach

ADDITIONAL GROUPS OF PROJECTS THAT MERIT SPECIAL CONSIDERATION

Local Transportation Projects (DOT 2069A) - \$387.1 million — Until recently, almost every project in this line-item has been put on the Budget Turkey list. This is because these projects circumvent the process that develops the Florida Department of Transportation (DOT) Work Program and 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. This year, the Legislature used \$137.9 million in GR for some of the projects, but also used \$249.2 million from the STTF, taking money out of the Work Program. Florida TaxWatch recommends these projects get close veto consideration and reiterates our recommendation to create a better selection process.

Local Law Enforcement Special Projects and Fixed Capital Outlay (FDLE 1290/1297A) - \$71.4 million;

Local Fire Service and Fixed Capital Outlay (DFS 2489A and 2496A) - \$82.0 million;

Local Emergency Management Facilities and Programs — (EOG 2681/2710) - \$61.9 million —

These are essential government services, but they have historically been local government responsibilities, especially fixed capital outlay projects. More of these projects have been getting state funds in recent years and last year's funding ballooned. This year was another significant increase. Funding for the three local government services went from \$156.4 million to \$215.3 million. 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 105/125) - \$59.2 million — In addition to 64 member projects, this line-item includes nine projects that have become recurring base projects. This is generally funding for private organizations to provide educational services and programs. There is no formal selection or competitive bid process and often no requirements for performance. Further, school districts have discretionary revenue to fund some of these types of programs if they see fit.

Work Force Projects (DEO 2305/2313A) - \$22.5 million — These are in addition to \$261.9 million in the budget for local workforce development boards. The Legislature has recently revamped the state's workforce development system. It is unclear whether these projects fit that new focus.

Economic Development Projects (DEO 2356A) — \$7.0 million — This line item had tightened up in the last couple of years, with most of the projects seeming to have more of a clear economic development focus. Still, there should be a statutory competitive selection process. The Legislature has eliminated many state economic development programs and incentives, citing low return-on-investment. The same scrutiny should apply to these.

Various Other Non-State Fixed Capital Outlay — these In addition to the those listed above, there are millions of dollars in the budget for member projects for private organizations and local governments to construct, renovate, repair, or even purchase buildings/facilities the state does not/will not own. Governors have vetoed some of this fixed capital outlay spending, citing that local government facilities are a local responsibility and there is no clear statewide return on investment for constructing, maintaining, or renovating privately-owned facilities.

CONCLUSION

This is the fourth year in a row that the Florida Legislature has enjoyed large budget surpluses that were brought on by record-setting revenue growth that continues to exceed expectations. As a result, state spending has increased dramatically. This spending has produced significant benefits for Florida taxpayers. Large investments have been made in transportation, water and the environment, housing, and health care, all while providing tax relief, reducing state debt, and maintaining significant reserves.

Another result of all this money has been more Budget Turkeys and local member projects, which is not good for Florida taxpayers. Many of those local budget earmarks are worthwhile, and most are things local citizens would like to have in their communities. But the question remains: “Should the state be funding projects or programs that are truly local, especially projects that are more of a luxury than a necessity and are selected through a process that falls short of adequate to ensure taxpayers are protected?” Member projects 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.

Member project requests can only be funded with non-recurring funds. However, many requests indicate that additional funding will be requested in the future. This can be a request for fixed capital outlay for a building that indicates money for operations will be requested in the future. The need for additional state funding may mean that sufficient local revenue does exist to make it a viable project. Many projects also indicate there will be no future appropriations requested, but then come back the next year for additional funding.

Eight years ago, the Legislature enacted some rules governing appropriations (member) projects to increase oversight and accountability and control the “epidemic level” of these local budget items. Since then, the number of member projects has tripled, and the dollar amount has increased seven-fold. There are 1,600 member projects in the new budget, and this is the third year in a row that they have totaled at least \$2.8 billion.

If the answer to the question of why the Legislature is spending so much more taxpayer money on member projects is “because we can,” that is not an acceptable answer. The House and Senate membership each requested more than 2,700 projects worth more than \$7.2 billion. The huge number of member projects now being routinely requested makes it impossible for the Legislature to perform a thorough review and fair selection process that serves the best interests of all the state’s taxpayers.

The state is still in good fiscal shape, but this will not last forever. The state ended FY2022-23 with an unobligated general revenue reserve of \$21.3 billion. The 2024 Legislature entered the session with an estimated FY2023-24 year-end balance of \$11.2 billion. After the new budget, the estimated FY2024-25 unobligated general revenue reserve is \$5.1 billion.

The new \$117.5 billion General Appropriations Act has been characterized as a reduction from the total current year appropriations of \$118.6 billion. However, when the additional \$2.2 billion that was appropriated in general legislation is included, it becomes an increase. In addition, the new budget has more than \$3 billion less in federal funds than last year, increasing the rise in state spending.

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 its funding is counter to good budgeting practices, 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. We recommend that the Governor extend this review to not only those projects identified as a Budget Turkey, but to the other line-items we highlight in this report as needing more scrutiny.

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 taxpayers and businesses.

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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 feel free to contact us if you feel that this paper is factually inaccurate.

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