

Florida
TaxWatch



THE TAXPAYER'S GUIDE TO

**FLORIDA'S
FY 2018-19
STATE
BUDGET**

About 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 donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

About the Florida Budget

Florida's Constitution requires a balanced budget, meaning that there must be sufficient estimated revenues to cover appropriations. State law further requires the Governor to ensure that no deficit occurs in any state fund. If a deficit is occurring, the state must access reserves, reduce spending or increase revenues to bring the budget into balance. In short, Florida cannot spend money it does not have.

Dear Fellow Taxpayer

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2018-19 state budget, which went into effect July 1, 2018.

The 2018 Florida Legislature passed a \$88.727 billion General Appropriations Act, already the largest in the state's history. But this is not all the money appropriated this year. Every session, the Legislature makes appropriations in other bills, including funding for agencies to implement new programs authorized by the legislation.

This session, the Legislature appropriated more than \$600 million in other bills. This funding includes a \$400 million school safety bill in the wake of the tragic Marjory Stoneman Douglas school shooting and \$123.5 million to increase higher education financial aid, including an expansion of Bright Futures Scholarships.

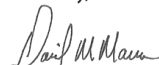
Legislators also got plenty of projects for their districts. This year's budget contains 517 member projects worth more than \$560 million, a surprising amount given that this was pronounced "a tight budget year." In the two sessions since the new rules for member projects were adopted (with the goals of increased accountability and limiting projects), there has been a total of more than 1,200 member projects worth \$1.2 billion funded in the state budget.

After deducting the Governor's vetoes, the net result is FY2018-19 appropriations totaling \$89.313 billion, a \$4.360 billion (5.1 percent) increase over the current year.

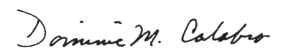
In addition to many facts and figures explaining this year's budget, past data are also provided to put it in historical context. The data have also been adjusted to reflect the Governor's vetoes and appropriations from other bills.

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,



David Mann
Chairman of the Board of Trustees
Florida TaxWatch



Dominic M. Calabro
President and CEO
Florida TaxWatch

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FY18-19 Budget by the Numbers

\$89.313_b

\$4.360_b or 5.1% higher than FY17-18

\$32.849_b	\$24.930_b	\$31.534_b
general revenue	state trust funds	federal funds

112,874 state employees (ftes)

\$3.272_b	} reserves	general revenue fund	\$1.026_b
		budget stabilization fund	\$1.483_b
		lawton chiles endowment fund	\$0.763_b

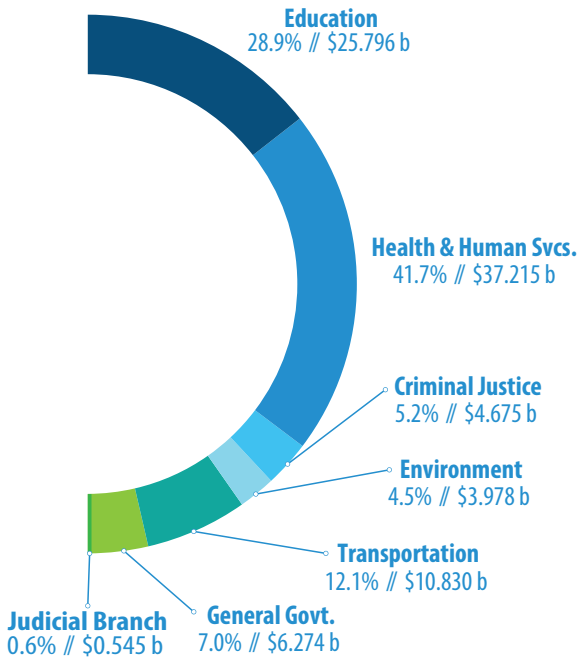
\$391.8_m trust fund sweeps
{net of \$12.5m in sweeps vetoed by the Governor}

\$37.215_b	\$25.796_b	\$10.830_b
human services	education	transportation

\$6.274_b	\$5.220_b	\$3.978_b
general government	criminal justice & courts	environment

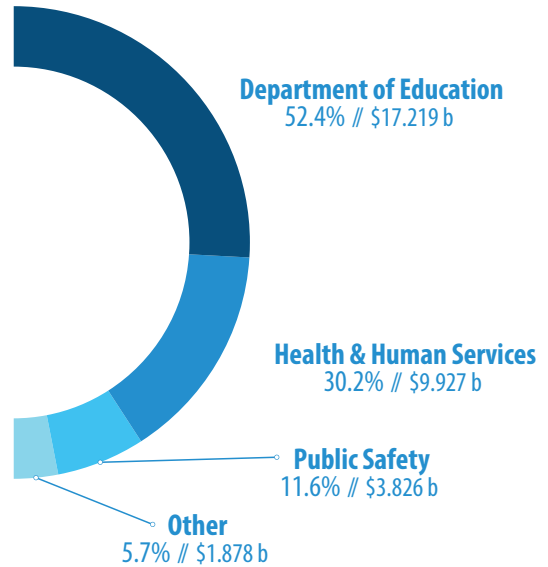
* The amounts in this *Guide* include the General Appropriations Act plus appropriations in general bills passed by the 2018 Legislature. The numbers are also net of the vetoes by Governor Scott.

Appropriations by Program Area

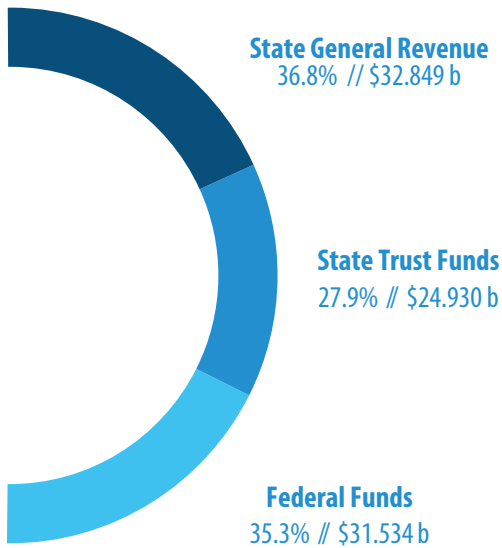


General Revenue Spending

Three Budget Areas Make Up Nearly 94% of General Revenue Spending

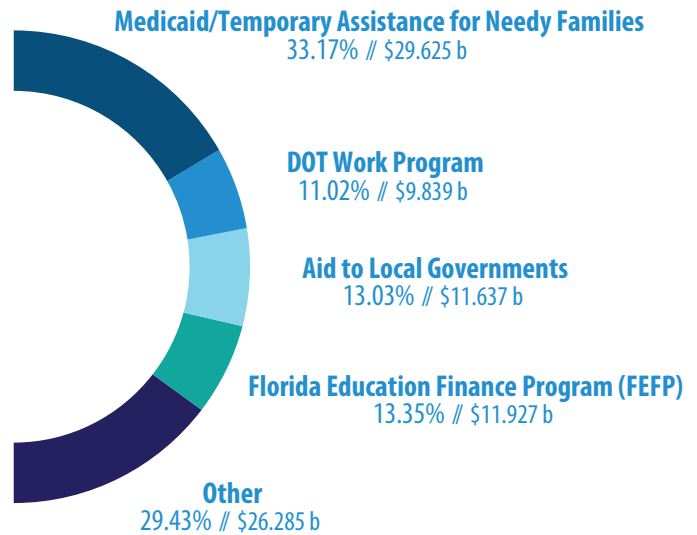


Appropriations by Funding Source



Overall State Spending

Medicaid, DOT Work Program, and FEFP Take Up More Than Half of State Budget



Education Budget Highlights

Program	\$ billion		
	2018-19	2017-18	Change
Early Learning	\$1.089	\$1.061	2.64%
Public Schools	\$15.098	\$14.464	4.38%
Colleges	\$1.228	\$1.216	1.00%
Universities	\$5.187	\$4.943	4.94%
Other	\$3.194	\$3.233	-1.21%
Total	\$25.796	\$23.925	3.49%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

Florida Education Finance Program (FEFP) will provide \$21.097 billion to school districts, an increase of 2.35 percent, including \$9.170 billion in local funding.

Per-Student Funding of \$7,408 is an increase of \$101.50 per student (1.39 percent). There will be almost 27,000 more students in public schools.

School Safety - In response to the tragedy at Marjory Stoneman Douglas High School, the Legislature passed a bill providing \$400 million in safety funding, most going to education for school hardening, safety, mental health, the guardian program, and replacing the building at Douglas High.

Early Learning is funded at nearly \$1.1 billion, a 2.64 percent increase. Funding includes \$630.9 million for the school readiness program and \$398.4 million for the Voluntary Pre-K program.

State Colleges receive \$1.228 billion, a \$12 million (1.0 percent) decrease. Funding includes \$60 million in performance funding. A bill making major changes to the college system and providing \$101 million did not pass.

State Universities receive \$5.187 billion, a \$244 million (4.94 percent) increase, including \$123 million in a separate bill to increase funding for Bright Futures and other scholarships. There is also \$560 million in performance funding. The Preeminent and Emerging Preeminent Universities and World Class Faculty and Scholar Programs received \$20 million each.

Tuition – no tuition increase.

“Schools of Hope” – \$140 million is allocated for this controversial program to attract successful charter schools to areas served by persistently low-performing traditional public schools.

The Best and Brightest Teacher and Principal Scholarship Program receives \$234 million to reward effective teachers and principals.

Public Education Capital Outlay (PECO) receives \$482.2 million, including \$109.8 million in General Revenue.

Among the allocations are:

\$275.9 million for maintenance:

- Public Schools - \$50.0 million
- Charter Schools - \$143.3 million
- Colleges - \$35.4 million
- Universities - \$47.2 million

\$206.7 million for construction projects, including:

- Public Schools - \$33.4 million
- Colleges - \$31.0 million
- Universities - \$101.4 million

Human Services Budget Highlights

	\$ billion		
Agency	2018-19	2017-18	Change
Health Care Admin.	\$29.205	\$28.104	3.92%
Persons w/ Disabil.	\$1.333	\$1.289	3.41%
Children & Families	\$3.262	\$3.174	2.77%
Elder Affairs	\$ 0.334	\$0.314	6.37%
Health	\$ 2.969	\$2.924	1.54%
Veterans' Affairs	\$ 0.113	\$0.151	-25.17%
Total	\$37.215	\$35.956	3.50%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

Medicaid receives \$29.6 billion, including \$898.9 million for price and caseload increases. Reimbursement rates were increased for Intermediate Care Facilities for the Developmentally Disabled (\$11.5 million), Pediatric Extended Care facilities (\$5.1 million), Pediatric Neonatal and Pediatric Intensive Care Units (\$3.5 million), Epidural services (\$1.3 million), and adult hospital outpatient caps (\$58.5 million).

Low Income Pool – This federal/state program to help reimburse providers for charity care is authorized at \$1.5 billion, but funding is contingent on \$586.8 million in contributions from local governments.

Nursing Homes receive an additional \$50 million in state money, which will draw down an additional \$78.5 million in federal funds for nursing homes.

Long Term Care receives \$15.6 million to fund 276 more slots in the Home Care for the Elderly and Community Care for the Elderly programs and 475 slots in the PACE program in Northeast Florida and Martin, Miami-Dade, Lee, and Collier counties.

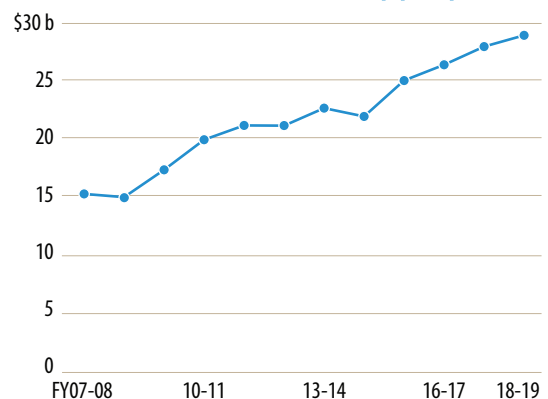
Alzheimer's Disease research and care receives \$31.9 million for the Alzheimer's Disease Initiative, including \$0.75 million to reduce the waitlist for respite services by 66 individuals, \$5 million for Alzheimer's research, and \$3.6 million for local projects.

Maintenance Adoption Subsidies receive \$7.6 million to extend eligibility to age 21.

Opioids – A separate bill has passed (HB 21) that provides \$53.7 million for expenditures related to the State Targeted Response to the Opioid Crisis grant; community-based services; making emergency opioid antagonists available to first responders; medication-assisted treatment for individuals in the criminal justice system; and for improvements to the Prescription Drug Monitoring Program.

Personal Needs Allowances receive \$17 million to increase the allowance from \$105 to \$130 per month for residents in nursing homes and institutions under the Agency for Persons with Disabilities and the Department of Children and Families.

Growth in Medicaid/TANF Appropriations



Criminal Justice Budget Highlights

Agency	\$ billion		
	2018-19	2017-18	Change
Corrections	\$2.552	\$2.487	2.61%
Justice Admin	\$0.917	\$0.903	1.55%
Juvenile Justice	\$0.589	\$0.570	3.33%
Law Enforce	\$0.298	\$0.295	1.02%
Legal Affairs	\$0.309	\$0.299	3.34%
Offender Review	\$0.011	\$0.010	1.93%
Total	\$4.675	\$4.565	2.41%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

Corrections funding includes \$25.1 million to cover the health services deficit, \$52.7 million and 289 FTEs for residential mental health treatment (\$10.0 million increase), \$21.7 million for Hepatitis C treatment, and \$6.2 million for facility maintenance, repair, and ADA compliance.

Juvenile Justice funding of \$93.2 million for the delinquency prevention and diversion program is a \$14.7 million increase, and includes a \$.05 million increase for the Prodigy program, and \$4.5 million in additional PACE Center for Girls funding. \$2 million is provided for a retention bonus for DJJ direct care workers.

Law Enforcement receives \$1.1 million in school safety funding, including the Douglas High School Public Safety Commission; \$2.2 million to improve the sexual offender and predator registry; and \$5.7 million for the final year of Computerized Criminal History database implementation. \$6.8 million in grants were provided for local law enforcement projects and capital outlay.

Justice Administration – After 153.5 positions were eliminated in state attorney and public defender offices last year, 95 FTE’s were added to Justice Administration this year. In response to an IRS audit, Regional Conflict Counsel part-time employees and contractors were converted to full time positions (65 FTEs and \$2.7 million).

Legal Affairs/Attorney General receives \$7.4 million for the Information Technology Modernization Project and \$1.5 million to match federal grant funds for generators at Certified Domestic Violence Centers. 44 vacant positions were eliminated.

Salary Increases – Sworn state law enforcement officers received a 7% pay hike. Assistant SAs and PDs received an extra \$2,000 - \$4,000.

Judicial Branch Budget Highlights

	\$ billion		
	2018-19	2017-18	Change
State Courts	\$0.545	\$0.536	1.7%

Children’s Advocacy Centers received \$4.2 million (\$0.3 million increase), but the funding was transferred from the Courts to the Department of Legal Affairs.

Drug and Veterans Courts receive \$7.5 million in treatment services for drug courts in 10 counties and \$1.4 million (\$800,000 decrease) for veterans’ courts in 9 counties.

Courthouse Construction – No fixed capital outlay funding was provided for state or local courthouses.

Environment Budget Highlights

Agency	\$ billion		
	2018-19	2017-18	Increase
Agriculture	\$1.818	\$1.757	3.47%
Env. Protection	\$1.782	\$1.475	20.81%
Fish & Wildlife	\$0.378	\$0.372	1.61%
Total	\$3.978	\$3.604	10.38%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

Everglades Restoration receives \$207.1 million for the Comprehensive Everglades Restoration Plan, the regional water quality plan, and the EAA Reservoir; an additional \$31.0 million for Northern Everglades and Estuaries Protection; and \$5.0 million for dispersed water storage.

Springs Restoration receives \$50 million in recurring revenue.

Local Water Projects – 52 member requested projects worth \$30.9 million were funded. This is less than recent years. In the previous five budgets, the Legislature’s spending on water projects (pre-veto) has ranged from \$55.6 million to \$88.5 million. For the first time since 2014, none were vetoed.

Beach Restoration receives \$61.2 million, including \$20.5 million added to the recurring base, and \$11.2 million for hurricane recovery projects.

Florida Forever receives \$100.8 million (\$75.8 million transfer from GR; \$15 million transfer from LATF) for land acquisition.

The Petroleum Tanks Cleanup Program receives \$110 million, a \$5 million decrease from last year.

Drinking Water and Wastewater Revolving Loan Programs receive \$303.0 million (a \$62.7 million increase) for financial assistance to local governments for the construction of drinking and waste water systems.

State Parks receive \$35.1 million for state park facility improvements.

The Herbert Hoover Dike sees a transfer of \$50.0 million to the South Florida Water Management District to expedite repairs.

The Department of Agriculture & Consumer Services experiences \$12.8 million in cuts to the recurring base budget, including a \$1.3 million reduction for Agriculture Promotion.

Citrus Greening & Research receives \$8 million for citrus research, \$7.1 million for the Citrus Health Response program, and \$2.5 million for the citrus crop decline supplemental.

Citrus Canker Eradication Claims are provided \$52.1 million for payment in the final judgment for Broward County (\$22.1 million) and Palm Beach County (\$30.0 million).

Forestry receives \$5.6 million for the replacement of critical firefighting equipment.

Local Boating Infrastructure receives \$6.4 million for local governments for various boating access and maintenance and repair projects.

Transportation and Economic Development Budget Highlights

	\$ billion		
Agency	2018-19	2017-18	Change
Transportation	\$10.830	\$10.854	-0.22%
Economic Opp.	\$1.145	\$1.097	4.38%
Total	\$11.975	\$11.951	0.20%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

Transportation – The \$9.839 billion DOT Work Program (after vetoes) includes:

- Highway & Bridge Const. – \$3.9 billion
- Resurfacing – \$1.3 billion
- Seaports – \$228.3 million
- Aviation Development – \$351.4 million
- Rail Development – \$303.8 million
- Public Transit – \$567.8 million
- Right of Way Acquisition – \$577.3 million

Local Member Projects – 58 projects worth \$119.7 million bypassed the work program development process. These projects were identified in Florida TaxWatch’s Budget Turkey Watch Report and 24 projects (worth \$33.4 million) were vetoed.

Economic Development saw VISIT FLORIDA funded at \$76 million, the Florida Job Growth Grant Fund at \$85 million, and the Economic Development Toolkit Payments at \$29.1 million (no new contracts).

Affordable Housing receives \$123.6 million but, once again, more money was swept from housing trust funds (\$182.0 million) than was appropriated from them.

General Government Budget Highlights

	\$ billion		
Agency	2018-19	2017-18	Change
Administered Funds	\$0.299	\$0.096	211.88%
Business & Prof. Reg.	\$0.155	\$0.154	0.65%
Citrus	\$0.031	\$0.033	-5.15%
Financial Services	\$0.394	\$0.373	5.68%
Governor’s Office	\$1.891	\$0.420	350.12%
Hwy Safety & Motor Veh.	\$0.480	\$0.483	-0.65%
Legislature	\$0.209	\$0.208	0.58%
Lottery	\$0.182	\$0.168	8.39%
Management Services	\$0.715	\$0.684	4.52%
Military Affairs	\$0.063	\$0.073	-13.15%
Public Service Comm.	\$0.025	\$0.025	0.00%
Revenue	\$0.586	\$0.580	1.11%
State	\$0.097	\$0.118	-17.52%
Total	\$5.129	\$3.415	50.18%

Dollar figures above rounded to nearest million. Percentages reflect non-rounded figures.

FLAIR Replacement receives \$32.5 million and 26 new positions to continue the replacement of the Florida Accounting Information Resource System with the Planning, Accounting and Ledger Management (PALM) system.

State Facilities receive \$56.3 million to address the \$489.4 million backlog of repairs and other needed improvements to state facilities.

Fiscally Constrained Counties receive \$28.6 million to offset property taxes lost due to constitutional amendments approved in 2008.

Emergency Management funding includes \$1.8 billion in federal disaster aid. This is the reason for the large increase in funding for the Governor’s Office.

Trust Fund Sweeps

Agency for Health Care Administration	
Health Care Trust Fund	\$8,000,000
Department of Business and Professional Regulation	
Condominiums, Timeshares and Mobile Homes Trust Fund	\$5,000,000
Professional Regulation Trust Fund	\$8,750,000
Hotel and Restaurant Trust Fund	\$5,750,000
Department of Economic Opportunity	
Local Government Housing Trust Fund	\$127,400,000
State Housing Trust Fund	\$54,600,000
Department of Environmental Protection	
Inland Protection Trust Fund	\$58,000,000
Air Pollution Control Trust Fund	\$3,000,000
Department of Financial Services	
Anti-Fraud Trust Fund	\$1,000,000
Financial Institutions Regulatory Trust Fund	\$1,000,000
Regulatory Trust Fund/Office of Financial Regulation	\$19,800,000
Insurance Regulatory Trust Fund	\$45,000,000
Department of Health	
Medical Quality Assurance Trust Fund	\$11,040,779
Planning and evaluation Trust Fund	\$11,000,000
Department of Highway Safety and Motor Vehicles	
Highway Safety Operating Trust Fund	\$2,800,000
Department of Juvenile Justice	
Grants & Donations Trust Fund	\$8,000,000
<i>Juvenile Crime Prevention and Early Intervention Trust Fund*</i>	<i>\$1,000,000</i>
Department of Management Services	
Operating Trust Fund	\$3,000,000
Department of Law Enforcement	
Operating Trust Fund	\$10,000,000
Department of Legal Affairs	
<i>Legal Affairs Revolving Trust Fund*</i>	<i>\$10,000,000</i>
<i>Elections Commission Trust Fund*</i>	<i>\$1,500,000</i>
Motor Vehicle Warranty Trust Fund	\$3,000,000
Justice Administration Commission	
State Attorney Revenue Trust Fund	\$4,206,028
Indigent Criminal Defense Trust Fund	\$1,467,028
Total (pre-veto)	\$404,313,835
Total (post-veto)	\$391,813,835

* Vetoed by Governor

Growth in Florida's State Budget

FY	Appropriations (\$ billion)	Annual Growth	Cumulative Growth
08-09	\$66.251	-6.47%	-10.17%
09-10	\$66.506	0.38%	-9.82%
10-11	\$70.259	5.64%	-4.73%
11-12	\$69.156	-1.57%	-6.23%
12-13	\$69.963	1.17%	-5.14%
13-14	\$74.240	6.11%	0.66%
14-15	\$77.072	3.81%	4.50%
15-16	\$78.396	1.72%	6.30%
16-17	\$82.285	4.96%	11.57%
17-18	\$84.953	3.24%	15.19%
18-19	\$89.313	5.13%	21.10%

FY	Per Capita Appropriations	CPI/Pop Adjusted (\$ billion)*	Approps. as % of Individual Income
08-09	\$3,548	\$61.245	9.3%
09-10	\$3,543	\$60.326	9.4%
10-11	\$3,721	\$62.725	9.4%
11-12	\$3,634	\$60.073	8.9%
12-13	\$3,641	\$58.465	8.7%
13-14	\$3,818	\$60.296	9.0%
14-15	\$3,905	\$61.243	8.8%
15-16	\$3,907	\$60.870	8.5%
16-17	\$4,034	\$61.701	8.5%
17-18	\$4,092	\$61.425	8.4%
18-19	\$4,229	\$62.478	8.4%

* CPI/Pop Adjusted: Total amount of appropriations adjusted for inflation and population growth (base year FY2006-07).

Educational Enhancement TF

FY	Lottery Revenues	Slot Machines Revenues	Total EETF Revenues	EETF Approps.
		in \$ billion		
08-09	\$1.280	\$0.104	\$1.384	\$1.432
09-10	\$1.238	\$0.136	\$1.374	\$1.415
10-11	\$1.184	\$0.125	\$1.309	\$1.292
11-12	\$1.317	\$0.143	\$1.460	\$1.484
12-13	\$1.345	\$0.142	\$1.488	\$1.496
13-14	\$1.475	\$0.182	\$1.657	\$1.602
14-15	\$1.479	\$0.182	\$1.661	\$1.879
15-16	\$1.582	\$0.183	\$1.765	\$1.646
16-17	\$1.634	\$0.192	\$1.825	\$1.763
17-18	\$1.704	\$0.192	\$1.896	\$1.985
18-19	\$1.794	\$0.196	\$1.990	\$2.251

Historical State Employee FTEs

FY	State Employee FTEs	FTEs per 1,000 pop.
08-09	112,867	6.04
09-10*	128,131	6.83
10-11	126,729	6.71
11-12	122,237	6.42
12-13	117,930	6.14
13-14	114,486	5.89
14-15	114,503	5.80
15-16	113,687	5.67
16-17	113,431	5.56
17-18	112,827	5.43
18-19	112,874	5.34

FTEs are state employee positions authorized/funded in the budget. Some are vacant. Employees of State Universities and Colleges are not included as state employee positions. * In 2009-10, more than 12,000 County Health Department positions began being counted in the budget.

Historical Appropriations by Area

Program Area	FY2018-19		FY2017-18	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$25.796	28.9%	\$24.925	29.3%
Health & Human Services	\$37.215	41.7%	\$35.956	42.3%
Criminal Justice	\$4.675	5.2%	\$4.565	5.4%
Environment	\$3.978	4.5%	\$3.604	4.2%
Transportation	\$10.830	12.1%	\$10.854	12.8%
Gen. Gov't	\$6.274	7.0%	\$4.513	5.3%
Judicial Branch	\$0.545	0.6%	\$0.536	0.6%
Total	\$89.313	100.0%	\$84.953	100.0%

Program Area	FY2012-13		FY2007-08	
	\$ billion	% of budget	\$ billion	% of budget
Education	\$20.278	29.0%	\$23.719	33.5%
Health & Human Services	\$29.878	42.7%	\$23.860	33.7%
Criminal Justice	\$4.186	6.0%	\$4.404	6.2%
Environment	\$3.425	4.9%	\$4.724	6.7%
Transportation	\$7.866	11.2%	\$8.452	11.9%
Gen. Gov't	\$3.886	5.6%	\$5.188	7.3%
Judicial Branch	\$0.444	0.6%	\$0.484	0.7%
Total	\$69.963	100.0%	\$70.831	100.0%

Historical Appropriations by Funding Source

Funding Source	FY2018-19		FY2017-18	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$32.849	36.8%	\$31.508	37.1%
State Trust Funds	\$24.930	27.9%	\$23.777	28.0%
Federal Funds	\$31.534	35.3%	\$29.668	34.9%
Total	\$89.313	100.0%	\$84.953	100.0%

Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.

Funding Source	FY2012-13		FY2007-08	
	\$ billion	% of budget	\$ billion	% of budget
General Revenue	\$24.717	33.9%	\$28.475	40.5%
State Trust Funds	\$20.398	27.6%	\$22.888	30.5%
Federal Funds	\$24.847	38.5%	\$19.468	29.0%
Total	\$69.963	100.0%	\$70.831	100.0%

Dollar figures above rounded to nearest million. Percentages rounded to nearest tenth.

Historical Appropriations by Type

FY	Medicaid/ TANF	General Operations	Aid to Local Governments
in \$ billion			
08-09	\$15.592	\$19.823	\$18.382
09-10	\$17.956	\$20.663	\$18.919
10-11	\$20.566	\$20.473	\$19.464
11-12	\$21.812	\$18.752	\$18.343
12-13	\$21.790	\$19.021	\$18.692
13-14	\$23.307	\$19.474	\$19.778
14-15	\$22.588	\$21.011	\$20.739
15-16	\$25.775	\$19.235	\$20.912
16-17	\$27.072	\$19.994	\$21.773
17-18	\$28.549	\$20.218	\$22.687
18-19	\$29.625	\$22.422	\$23.564

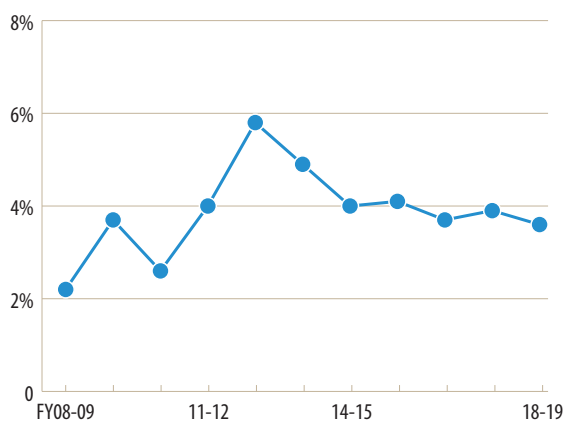
FY	DOT Work Program	Debt Service	Pension/ Claims	Fixed Cap. Outlay
in \$ billion				
08-09	\$7.127	\$1.962	\$0.771	\$2.593
09-10	\$5.450	\$2.001	\$0.739	\$0.778
10-11	\$5.837	\$2.041	\$0.743	\$1.134
11-12	\$6.881	\$2.040	\$0.673	\$0.656
12-13	\$7.230	\$2.167	\$0.649	\$0.414
13-14	\$8.471	\$1.825	\$0.650	\$0.735
14-15	\$9.195	\$1.834	\$0.651	\$1.054
15-16	\$9.119	\$1.811	\$0.627	\$0.918
16-17	\$9.815	\$1.790	\$0.609	\$1.232
17-18	\$9.881	\$1.758	\$0.933	\$0.928
18-19	\$9.839	\$1.703	\$1.130	\$1.030

Note: Aid to Local Governments includes the Florida Education Finance Program (FEFP) and both local operations and local fixed capital outlay.

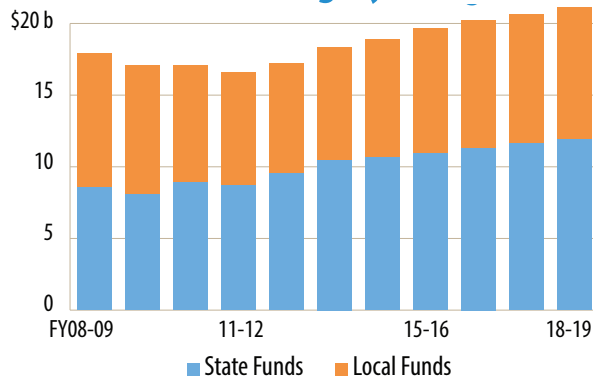
History of State Reserves

FY	General Revenue	Budget Stabilization Fund	Chiles Endowment	Total Reserves
in \$ billion				
08-09	\$0.631	\$0.274	\$0.564	\$1.469
09-10	\$1.573	\$0.275	\$0.627	\$2.475
10-11	\$0.746	\$0.279	\$0.768	\$1.793
11-12	\$1.509	\$0.494	\$0.776	\$2.779
12-13	\$2.892	\$0.708	\$0.479	\$4.079
13-14	\$2.206	\$0.924	\$0.499	\$3.629
14-15	\$1.350	\$1.138	\$0.607	\$3.095
15-16	\$1.227	\$1.354	\$0.642	\$3.223
16-17	\$1.117	\$1.384	\$0.568	\$3.069
17-18	\$1.200	\$1.417	\$0.677	\$3.294
18-19	\$1.026	\$1.483	\$0.763	\$3.272

Total State Reserves as Percentage of Appropriations



FEFP Funding by Source



FY	Total Funds (in \$ billion)	% State	% Local
08-09	\$17.919	47.7%	52.3%
09-10	\$17.083	47.3%	52.7%
10-11	\$17.120	52.0%	48.0%
11-12	\$16.581	52.5%	47.5%
12-13	\$17.223	55.4%	44.6%
13-14	\$18.309	57.2%	42.8%
14-15	\$18.905	56.3%	43.7%
15-16	\$19.699	55.5%	44.5%
16-17	\$20.187	56.0%	44.0%
17-18	\$20.612	56.5%	43.5%
18-19	\$21.097	56.5%	43.5%

FEFP Funding Per Student

FY	Funding	FY	Funding
07-08	\$7,128	13-14	\$6,761
08-09	\$6,845	14-15	\$6,890
09-10	\$6,842	15-16	\$7,107
10-11	\$6,842	16-17	\$7,196
11-12	\$6,225	17-18	\$7,307
12-13	\$6,385	18-19	\$7,408

Other Florida TaxWatch Research on Florida's State Budget

Budget Watch

This monthly publication covers many aspects of the development of Florida's budget, including the Governor's Budget Proposal; a comparison of House and Senate Budgets; a comparison of House, Senate, and Governor's tax cut proposals; and the outcomes of Revenue Estimating Conferences.

Putting the Trust Back in Trust Funds

Multiple reports by TaxWatch have looked at the issue of Trust Fund sweeps, and TaxWatch continues to recommend a separate bill for each desired sweep by the Legislature.

The Budget Turkey Watch Report

An annual staple of Florida TaxWatch for the past 30 years, the Budget Turkey report highlights those projects placed into the budget without full and proper review by the Legislature, and those projects circumventing established grant processes within state agencies, among others. The 2018 report found a total of \$147.5 million in Turkeys.

Government Efficiency Recommendations

Years of reports from the TaxWatch Center for Government Efficiency, and TaxWatch's work with the constitutional Government Efficiency Task Force have made billions in recommendations to save money while maintaining high-quality services. A number of the recommendations in these reports were acted upon during the 2017 & 2018 Sessions.

Each report referenced above can be found on the Florida TaxWatch website at: floridataxwatch.org/library.aspx

About the Author

Kurt Wenner, Vice President of Research, is a mainstay on the Tallahassee state budget watchdog scene and is the second-longest serving staff member of Florida TaxWatch. Kurt has authored all of the major tax publications produced by Florida TaxWatch, including pieces on Florida's Intangibles Tax, and general sales, property, and business tax issues. Kurt is the author of TaxWatch staples "How Florida Compares," the annual "Taxpayer Independence Day" report on tax burdens, and the annual "Budget Turkey Watch."

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FOR MORE INFORMATION: WWW.FLORIDATAXWATCH.ORG

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.

The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.

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