

Florida TaxWatch



THE TAXPAYERS' GUIDE TO FLORIDA'S FY2023-24 STATE BUDGET

JULY 2023

Dear Fellow Taxpayer,

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2023-24 state budget, which went into effect July 1, 2023. The 2023 Legislature appropriated a total of \$118.7 billion for FY2023-24. This *Budget Guide* includes all appropriations for the new fiscal year– the General Appropriations Act (GAA), “back-of-the-bill” spending, and appropriations made in general bills–net of the Governor’s vetoes.

This *Budget Guide* highlights the fact that the \$117.0 billion total for the GAA is not the only spending the Legislature did this session. There were also significant appropriations made in general bills. This happens every session, but the 2023 session stands out, as 28 bills appropriated another \$1.5 billion, most of it from General Revenue (GR). This includes \$711 million in a landmark affordable housing bill. When that spending, along with almost \$0.7 billion in FY2023-24 appropriations made in the “back-of-the-bill” is included, the total appropriated by the 2023 Legislature grows to \$118.7 billion (after subtracting \$0.5 billion vetoed by the Governor).

It is also common for the Legislature to use the GAA to appropriate funds for the current, not the upcoming, fiscal year. This year, the amount of money appropriated for FY2022-23 by this budget is exceptional - \$5.4 billion (\$5.1 billion of which is from GR). Even though most of this money will be spent in FY2023-24, it is technically appropriated for FY2022-23, so it is not included in GAA total. This understates the amount actually appropriated during the session. This *Budget Guide* also does not include this spending in total appropriations for FY2023-24, but it does list each of these appropriations (see page 28-29). This includes the \$4.0 billion Moving Florida Forward program which will accelerate transportation projects focused on relieving congestion.

Florida’s state budget has grown by 28.6 percent in the last three years, the largest three-year growth since the housing bubble and economic boom of FY2004-05 through FY2006-07. This does not include the spending

of an additional \$26 billion in federal pandemic-relief and state funds not included in appropriations totals.

The Governor and the Florida Legislature deserve credit for spending the money that has been available in a largely responsible manner. They were able to make significant investments in infrastructure, the environment, education, and teachers, while enacting record tax cuts and maintaining exceptional levels of reserves.

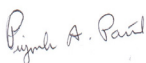
However, local member projects which generally have no statewide impact have also proliferated. The new budget contained a record level of member projects – more than 1,540 projects worth approximately \$3.2 billion (before the vetoes).

The state is still in excellent fiscal health, but our budget surplus is dwindling. After accounting for all the spending in the General Appropriations Act and other substantive bills, the state is expected to have \$5.3 billion in unobligated General Revenue (GR). While still an exceptional amount, the budget surplus is down from the \$17.7 billion balance that was estimated to be remaining at the end of this fiscal year and the \$22.8 billion the state had left over in FY 2021-22.

The growth in revenue the state has enjoyed will likely not continue. Economists are expecting growth to slow considerably in the near future. Florida must continue to be responsible with taxpayer money.

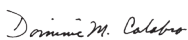
In addition to providing many facts and figures explaining this year's budget and detailing the highlights, this guide also provides past budget data to put it in historical context. We hope this annual *Budget Guide* gives you the information you need to better understand where and how your hard-earned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

\$118.676_b*

in total spending - the most in Florida history

\$8.501_b or **7.7%** larger than last year

\$47.866_b **\$29.506_b** **\$41.303_b**
general revenue state trust funds federal funds

113,837 state employees (ftes)

\$11.3_b } reserves
general revenue fund **\$5.8_b**
budget stabilization fund **\$4.1_b**
emergency preparedness & response fund **\$1.4_b**

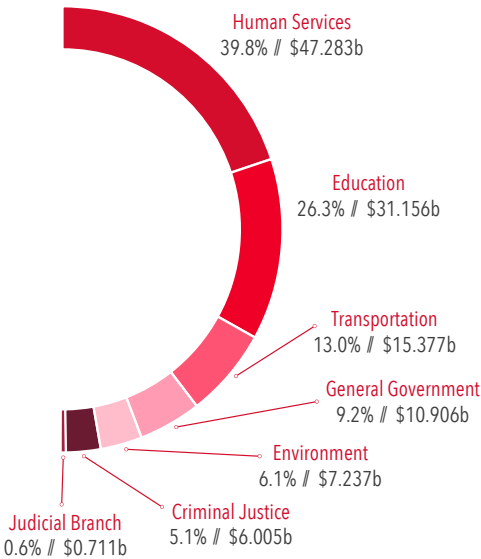
\$45.0_m trust fund sweeps

Program Area
\$ billions

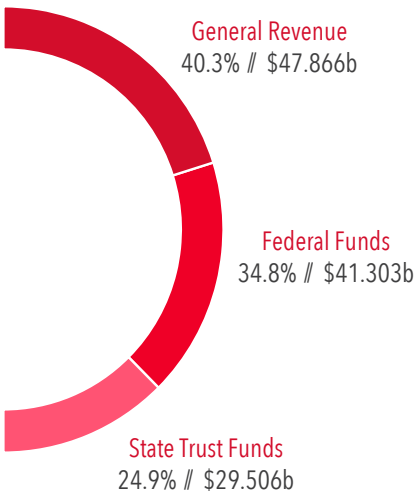
\$47.283_b human services	\$31.156_b education
\$15.377_b transportation	\$10.906_b general government
\$6.716_b criminal justice & courts	\$7.237_b environment

* The amounts in this Guide include the General Appropriations Act, including "back of the bill" appropriations for 2023-24, and appropriations in general bills passed by the 2023 Legislature in the General Session. The amounts are also net of vetoes by Governor DeSantis.

Appropriations by Program Area FY 2023-24

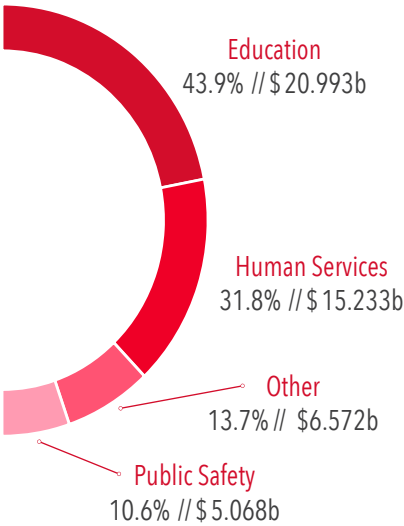


Appropriations by Funding Source FY 2023-24



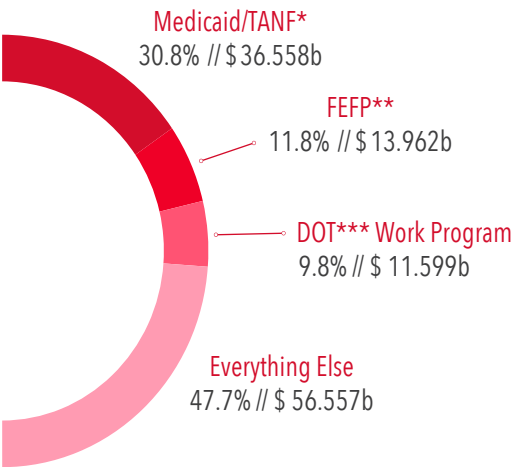
General Revenue Spending

Three Policy Areas Make Up 86% of GR Spending



Overall State Spending

Medicaid, DOT Work Program and FEFP Make Up More than Half (52%) of State Budget



* Temporary Assistance to Needy Families

** Florida Education Finance Program

*** Department of Transportation

Education Budget Highlights

\$ billions

Program	2023-24	2022-23	Change
Public Schools	\$19.006	\$16.925	12.30%
State Universities	\$4.382	\$5.627	-22.13%
Early Learning	\$1.950	\$1.723	13.17%
State Colleges	\$1.733	\$1.528	13.42%
Other (inc. Fixed Capital Outlay)	\$4.086	\$3.263	25.22%
Total	\$31.156	\$29.066	7.19%

The Florida Education Finance Program (FEFP) will provide \$26.8 billion to school districts, an increase of \$2.2 billion (9.0 percent). Most of this increase will be paid by higher local property taxes, which will rise by \$1.3 billion (11.8 percent). The Legislature did not roll back the school millage rate, so the significant rise in property values will result in bigger tax bills. The \$12.3 billion in local funding is not included in budget totals.

Per-Student FEFP Funding of \$8,648 is an increase of \$405 per student (4.9 percent). There are 177,372 more students expected in public schools. The base student allocation (flexible funding) will increase by \$552 per student (12.0 percent).

Teacher Compensation – The Teacher Salary Increase Allocation was increased from \$800 million to just over \$1 billion. Districts have flexibility in spending their allocation and can provide raises to new and veteran teachers and 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. The program was funded with \$350 million.

Workforce Education – Public school workforce education programs received a \$52.9 million increase over last year's funding level. Funding includes \$125 million for nursing education, incentive funds for technical education and industry certificates, and \$20 million for the Pathways to Career Opportunities Grant Program for apprenticeships.

Early Learning – The Legislature used savings from fewer students in the Voluntary Pre-K program to increase the base student allocation (\$20.0 million). The School Readiness Program received a \$100.0 million increase to add student slots and increase provider reimbursements. Another \$315 million in federal funds (American Rescue Plan) was appropriated to implement a discretionary grant program for Early Learning Coalitions and School Readiness Providers. Grants can be used for a wide array of needs, including childcare, training, mental health, equipment and supplies, and pilot programs to improve kindergarten readiness.

State Colleges received a \$200 million increase in total state funding for operational support, dual enrollment tuition and fee reimbursements, and Student Success Incentive funds.

State Universities – What looks like a big cut in university funding (see above) is due to the Legislature not counting the almost \$2 billion in tuition revenue as an appropriation, which they normally include. Instead of a cut, universities received a more than \$700 million

increase in GR and lottery funding. This includes an increase of \$85 million in performance funding, \$100 million for the recruitment and retention of faculty, \$10 million for Hamilton Center for Classical and Civic Education (UF), and \$25 million to restructure New College.

School Safety – In addition to the increased FEFP allocation, HB 543 appropriated \$57 million for school hardening grants and a safe school technology program.

Public Education Capital Outlay

- **Maintenance** – All state funds for maintenance went to charter schools (\$213.5 million). Traditional public schools, colleges, and universities receive no maintenance funding.
- **Construction Projects** – The budget funds projects for colleges (\$218.7 million), universities (\$682.2 million), and developmental research (Lab) schools (\$10.1 million). Another \$88.6 million goes for new public schools in Gadsden, Glades, and Putnam counties.

Human Services Budget Highlights

\$ billions

Agency	2023-24	2022-23	Change
Health Care Administration	\$35.603	\$38.609	-7.79%
Persons with Disabilities	\$2.301	\$2.145	7.27%
Children & Families	\$4.788	\$4.183	14.46%
Elder Affairs	\$0.481	\$0.349	37.82%
Health	\$3.909	\$3.390	15.31%
Veterans' Affairs	\$0.201	\$0.172	16.86%
Total	\$47.283	\$48.848	-3.20%

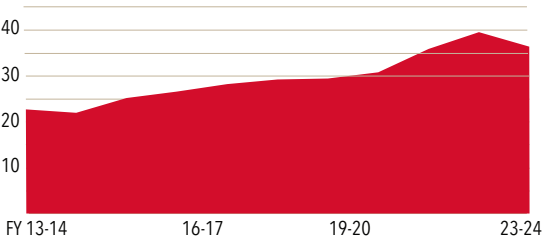
Medicaid and TANF – After peaking at 5.5 million recipients last year, Florida’s Medicaid caseloads are expected to drop to 4.7 million in FY2023-24, as many who were provided temporary coverage during the pandemic lost coverage with the end of the Covid-19 Public Health Emergency. Medicaid appropriations in the new budget are \$36.6 billion, a \$3.0 billion drop from last year; however, the federal matching rate is reduced, so the state cost will increase.

KidCare – The impact of children losing their Medicaid coverage was mitigated by the Legislature expanding eligibility for the KidCare insurance program. The budget includes \$20.6 million for the expansion, the first since the program was created in 1996.

Growth in Medicaid/TANF Appropriations

FY2013-14 to FY2023-24

\$ billions



Children's Hospital Funding – Funding was provided to increase reimbursement rates for hospitals that care for acutely ill newborns and pediatric patients (\$76.4 million) and stand-alone children's hospitals (\$54.3 million).

Other Medicaid Reimbursement Rates – Funding is provided to increase reimbursement rates for pediatric physicians to amounts above Medicare rates (\$76.1 million). There will also be rate increases for those providing continual medical care, such as nursing services, personal care, developmental therapies, and caregiver training, in a non-residential setting to Medicaid eligible children from birth through age 20 with medically complex conditions (\$4.9 million). Pediatric behavioral health provider rates will also increase (\$15.0 million). Nursing home rate increases will be tied to quality initiatives (\$125.0 million).

Elder Care – The Department of Elder Affairs received \$5.0 million to fund 1,025 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 1,850 more slots (\$60.3 million).

Alzheimer's Disease – The budget provides \$65.0 million for the Alzheimer's Disease Initiative, including \$4.0 million to provide respite services to 400 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 (\$1.8 million). Another \$5.0 million is provided for Alzheimer's research.

Home and Community Based Services – Another 1,200 persons with disabilities will be served by the Home and Community Based Services waiver program. The additional \$79.6 million investment will help those with intellectual disabilities live, learn, and work in their communities.

Graduate Medical Education – The budget provides \$109.3 million in additional funding for Graduate Medical Education

and for the Statewide Medicaid Residency Program. Another \$30 million will increase hospital residency slots through the Slots for Doctors Graduate Medical Education Program.

Department of Children and Families –

- Community-Based Mental Health and Substance Abuse Block Grants - \$156.3 million
- Foster Care and Guardianship Payments - \$20 million
- Maintenance Adoption Subsidies and Incentives - an increase of \$15.1 million for continued support to those who adopt children from the child welfare system
- State Mental Health Treatment Facilities Forensic Beds - \$77.9 million
- Homeless Assistance Grants - \$19 million
- Fixed Capital Outlay for State Mental Health Treatment Facilities - \$12.4 million
- Community-based care lead agency deficits for FY2022-23 - \$18.5 million

Department of Health –

- School Health Services - \$30.8 million
- Expansion of Maternal Health Using Telehealth - \$12.7 million
- Office of Medical Marijuana Use Workload - \$6.2 million; 31 positions
- Child Care Food Program - \$55.4 million
- Florida Cancer Innovation Fund - \$20 million
- Florida Cancer Center Funding - \$27.5 million
- Rural Hospitals Capital Grant Program - \$10 million

Department of Veterans Affairs –

- Florida is For Veterans Programs - \$2 million
- Completion of construction and renovations at the Ardie R. Copas and Alwyn C. Cashe State Veterans' Nursing Homes - \$1 million
- Maintenance projects at the Alwyn C. Cashe State Veterans' Nursing Home and the Robert H. Jenkins Jr. Veterans' Domiciliary Homes - \$1.3 million

Criminal Justice

Budget Highlights

\$ billions

Agency	2023-24	2022-23	Change
Corrections	\$3.277	\$2.959	10.75%
Justice Admin	\$1.167	\$1.067	9.37%
Juvenile Justice	\$0.677	\$0.607	11.53%
Law Enforcement	\$0.480	\$0.373	28.69%
Legal Affairs	\$0.390	\$0.373	4.56%
Offender Review	\$0.014	\$0.012	16.67%
Total	\$6.005	\$5.391	11.39%

Correctional Staff – In addition to the five percent across the board pay increase, the starting salary for correctional officers was increased to \$22/hour (approx. \$45,000/year), bonuses for high vacancy facilities were funded, and raises were provided for educational and maintenance staff.

Inmate Welfare – \$35 million and 215 positions were provided to expand educational, career and technical education programs. Another \$29.5 million is provided to offer inmates improved and increased access to substance abuse and mental health programs, wellness activities, and a phone call savings pilot program.

Correction Facility Safety – The budget includes \$21.3 million for security equipment, such as drone detection equipment, thermal fence cameras, drone support for K-9 operations, and license plate readers. There is also \$2.3 million to modernize and enhance training provided at the Florida Corrections Academy and \$9 million to improve infrastructure.

Juvenile Justice – SB 7104 appropriated \$12 million to establish the Florida Scholars Academy to provide juvenile offenders with greater access to secondary and postsecondary educational opportunities, including

trade skills in high-demand occupations. Contracted direct care and support staff at secure and non-secure residential facilities will see pay increases, as well as staff who conduct mental and physical intake evaluations for juveniles committed to residential facilities (\$24.6 million).

Opioid Epidemic – The Florida Department of Law Enforcement (FDLE) will distribute \$20 million to local law enforcement agencies for the creation of the State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida Program. FDLE will also expand the mission and capabilities of the statewide Anti-Heroin Task Force (\$0.7 million).

Law Enforcement Recruitment and Retention – There will be a second round of signing bonuses of up to \$5,000 for new recruits and out-of-state officers who join Florida police departments, sheriffs' departments, and state law enforcement agencies. New officers from out of state will also receive up to \$1,000 for recertification process costs when relocating to Florida.

First Responders – Up to \$110 million in federal funds from the American Rescue Plan will provide another \$1,000 bonus payment for essential first responders employed by the local government as a sworn law enforcement officer, emergency medical technician, firefighter, or paramedic.

Drone Replacement Grant Program – A drone replacement grant program (\$25.0 million) is created within FDLE to assist local law enforcement agencies with replacing drone technology in compliance with statutory changes.

Community Violence Intervention and Prevention Grant – The budget provides \$5 million to FDLE to award grants to non-profit organizations and community-based partnerships that serve communities disproportionately impacted by violence to implement or expand violence reduction programs.

Judicial Branch Budget Highlights

\$ billions

Agency	2023-24	2022-23	Change
State Courts	\$0.711	\$0.638	11.44%

Due Process Costs – State courts receive an additional \$21.8 million and 20 positions, including money to maintain several new digital court processes.

New Courthouses – \$9 million to complete the new Bernie McCabe 2nd District Court of Appeals courthouse in Pinellas County.

Pandemic Recovery Plans – To continue addressing the case backlog caused by COVID-19, \$12.0 million is provided for the trial courts pandemic recovery plan.

Substance Abuse Medication – \$12.3 million for medication-assisted treatment of substance abuse disorders in individuals involved in the criminal justice system.

Problem Solving Courts – \$11.9 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 \$6.6 million in funding assistance for courthouses in Baker, Hardee, and Brevard counties.

Environment Budget Highlights

\$ billions			
Agency	2023-24	2022-23	Change
Agriculture	\$2.863	\$1.959	46.15%
Environmental Protection	\$3.862	\$3.622	6.63%
Fish & Wildlife	\$0.512	\$0.476	7.56%
Total	\$7.237	\$6.057	19.48%

Everglades Restoration – The budget invests nearly \$700 million for Everglades restoration. This includes \$58.0 million for Restoration Strategies, \$356.5 million for the Comprehensive Everglades Restoration Plan (CERP), \$86.1 million for the Northern Everglades and Estuaries Protection Program, \$70.0 million for the Everglades Agricultural Area Reservoir, and \$50 million for the Lake Okeechobee Watershed Restoration Project.

Wastewater Grant Program – \$200.0 million to expanded 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 (\$40.0 million) – Accelerate projects to meet nutrient reduction goals.
- Indian River Lagoon Protection Program (\$100.0 million) – Priority projects to address excess nutrients entering the waterway and improve water quality in the lagoon.

- Targeted Wastewater and Stormwater Projects (\$58.0 million) – Projects in the Caloosahatchee watershed, the Northwest and St. Johns River Water Management Districts, Apopka, and the Florida Keys.
- Biscayne Bay (\$20.0 million) – Wastewater and storm water projects that address water quality impairments and coral reef restoration.

Local Water Projects – The budget contained 268 local water projects worth a record \$433.0 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 2023 Budget Turkey Watch Report](#)). Governor DeSantis vetoed 43 of the projects, worth \$34.7 million.

Resilient Florida Program – \$300.0 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 \$50.0 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. Another \$106.0 million is provided for beach erosion projects related to damages from Hurricanes Ian and Nicole.

Waste Cleanup Programs – A total of \$299.0 million is provided for these programs, including cleanup of contaminated petroleum sites (\$195.0 million), the remediation and closure of Piney Point (\$85.0 million), dry cleaning site cleanup (\$10.0 million), and hazardous waste site cleanup (\$6.0 million).

State Parks – Florida's state parks will receive \$37 million for park facility improvements.

Florida Forever and Other Land Acquisition – Florida will spend \$850 million in GR 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. This appropriation will allow for the acquisition of the Caloosahatchee Big Cypress Land Acquisition Project, and the acquisition of lands within the Ocala to Osceola corridor. 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 \$21.7 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 \$6.4 million to continue funding for the Citrus Health Response Program, \$38 million for citrus research and field trials, and \$4.0 million for citrus crop decline supplemental funding.

Apalachicola Bay Oyster Restoration – The state's ongoing oyster restoration operation in Apalachicola Bay is appropriated \$17.0 million. It is expected this will double the supported acreage from 1,000 to 2,000 acres of durable oyster habitat.

Red Tide – \$14.6 million for grants to local governments to respond to red tide cleanup and continuation funding for the Center for Red Tide Research in the Fish and Wildlife Conservation Commission.

Fish & Wildlife Commission – This agency was provided \$10.0 million for construction of an artificial fishing reef in the Keys, \$23.3 million for wildlife habitat restoration, \$4.0 million (and four new positions) for invasive species control and \$6.0 million for the Boating Improvement Program and boating infrastructure.

Wildfire Suppression and Land Management – The budget includes \$11.5 million to replace equipment for fire suppression, including two aircraft. Another \$4.9 million for road and bridge maintenance will allow for better access for land management and wildfire suppression activities.

Support for Food Banks/Feeding Programs – Farm Share (\$9.0 million), Feeding Florida (\$6.5 million), emergency feeding organizations (\$8.4 million), and various food banks (\$1.4 million).

Transportation & Economic Development Budget Highlights

\$ billions

Agency	2023-24	2022-23	Change
Transportation	\$15.377	\$12.585	22.19%
Economic Opportunity*	\$2.571	\$1.272	102.12%
Total	\$17.948	\$13.857	29.52%

* The Department of Economic Opportunity is included with Transportation in this section. However, in the General Government section, the Department is included in the Appropriations by Program Area from pp. 20-34 of this guide.

Transportation - The \$13.6 billion Department of Transportation (DOT) Work Program includes:

- Highway Construction - \$5.5 billion (includes 118 new lane miles)
- Bridges - \$726.6 million to repair 65 bridges and replace 19 bridges
- Resurfacing - \$1.6 billion (2,632 lane miles)
- Seaports - \$143.9 million for infrastructure improvements
- Aviation - \$404.3 million in development grants
- Rail Development and Public Transit - \$791.3 million

Moving Florida Forward - In addition to the 18.8 percent increase in the work program, the budget includes a major investment of \$4.0 billion 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 2022-23, it is not included in the budget total.

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 spent a record \$400.7 million on these projects. As Florida TaxWatch recommended, funding was from GR, mitigating the impact on the Work Program. The Florida TaxWatch 2023 Budget Turkey Watch Report highlighted these projects, recommending the Governor scrutinize them closely. Twenty-one projects (\$29.0 million) were vetoed.

SUN Trail - DOT received \$200 million (SB 106) to expand the existing Shared-Use Nonmotorized Trail Network (SUN Trail) and coordinate the trail system with the Florida Wildlife Corridor. The bill also increased the annual SUN Trail appropriation from \$25 million to \$50 million.

Economic Development - Economic development was a big issue in 2023, with the House viewing incentives negatively. This resulted in changes. The Department of Economic Opportunity (DEO) was (again) renamed the Department of Commerce. **Enterprise Florida** was eliminated, along with 16 other incentives and programs. VISIT FLORIDA, the Florida Sports Foundation, and DEO's international programs office were made direct-support organizations (DSO) of Commerce. DSOs are non-profit Florida corporations authorized by Florida law to benefit or assist a governmental entity. **VISIT FLORIDA**, which survived a House proposal to eliminate state funding for this critical program, was funded at \$80 million.

Affordable Housing - The Legislature made a big commitment to affordable/workforce housing by passing SB 102, which appropriated \$511 million for the state's housing programs. An additional \$100 million was

provided for a competitive loan program to alleviate inflation-related cost increases for approved multifamily projects that have not yet started construction. The Hometown Heroes Program also received \$100 million for its second year of providing down payment assistance for law enforcement officers, firefighters, educators, EMTs, and other public servants. Significant statutory changes were also made, including creating property tax exemptions, state tax refunds and credits, and a tax donation program to incentivize affordable housing.

Broadband – \$100 million in federal funds will expand Floridians' access to high-speed broadband internet with a focus on unserved rural communities.

Other Economic Development Funding –

- Job Growth Grant Fund - \$75.0 million
- Rural Infrastructure Fund - \$25.0 million
- Small Business Credit Initiatives - \$170.9 million
- Space Florida - \$21.0 million

General Government Budget Highlights

\$ billions

Agency	2023-24	2022-23	Change
Administered Funds	\$1.338	\$0.927	44.34%
Business & Professional Regulation	\$0.223	\$0.158	41.14%
Citrus	\$0.035	\$0.040	-12.50%
Financial Services	\$0.668	\$0.616	8.44%
Governor's Office	\$2.911	\$1.659	75.47%
Highway Safety & Motor Vehicles	\$0.589	\$0.538	9.48%
Legislature	\$0.228	\$0.219	4.11%
Lottery	\$0.223	\$0.210	6.19%
Management Services	\$0.929	\$1.042	-10.84%
Military Affairs	\$0.194	\$0.075	158.67%
Public Service Commission	\$0.029	\$0.028	3.57%
Revenue	\$0.752	\$0.638	17.87%
State	\$0.215	\$0.182	18.13%
Total	\$8.335	\$6.332	31.62%

State Employee Pay Raises – The Legislature continued to share some of the state's windfall revenue with state employees. The \$619.3 million provided in the budget includes a 5.0 percent across-the-board state employee pay raise and additional targeted increases for some, including correctional staff, assistant state attorneys, assistant public defenders, conflict counsel attorneys, and administrative hearing judges. Another \$96.4 million will be distributed to all agencies to grant special pay adjustments to address pay plan compression, recruitment, and retention issues.

Florida Retirement System – The budget fully funds the Unfunded Actuarial Liability and increases the employer contribution by two percent (on top of three percent last year). The Deferred Retirement Option Program (DROP) was expanded, the required length of service for special

risk employees was reduced, and the Health Insurance Subsidy for retirees was increased. This carries a total price tag of \$147.9 million.

Hurricane Recovery – The Legislature funded a Hurricane Recovery Grant Program with \$350 million in GR. Local governments impacted by Hurricanes Ian and Nicole may apply for grants that can be used for revenue losses and operating deficits; infrastructure repair and replacement, including road, sewer, and water facilities; beach renourishment; and debris removal. The budget also includes \$472.5 million for the state match for Federal Emergency Management Agency (FEMA) reimbursements and \$362.6 million in federal Community Development Block Grant funding for local hurricane recovery and hardening efforts.

State Debt Reduction – The budget provides \$200 million to retire outstanding state debt ahead of schedule.

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 \$100 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 – \$62.6 million to continue the replacement of the Florida Accounting Information Resource System (FLAIR) with the Planning, Accounting and Ledger Management (PALM) system.

State Buildings – \$111.4 million for fixed capital needs, including \$63.5 million for deferred maintenance, \$20 million for Capitol building renovations, \$14.5 million to acquire new land and buildings and \$2.0 million for the creation of a Capitol Complex Memorial Park.

Transport of Unauthorized Aliens – SB 1718 appropriated \$12 million for the Governor’s Unauthorized Alien Transport Program to deliver unauthorized immigrants to other states.

Department of State Grant Programs – After deducting vetoes of \$8.2 million, funding was provided for Cultural and Museum Grants (\$56.2 million), Cultural Facilities (\$3.5 million), Library Grants (\$29.3 million), Historic Preservation Grants (\$3.2 million), and Acquisition and Restoration of Historic Property (\$53.9 million).

Total Net Appropriations for FY2023-24

\$ billions

General Appropriations Act (SB 2500)	\$117.027
“Back of the Bill”	\$0.679
General Bills	\$1.481
(Less) Governor’s Vetoes	\$(0.511)
Total FY2023-24 Appropriations	\$118.676

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 only three trust funds were swept--totaling \$45.0 million, one of the smallest amounts in many years.

Department of Financial Services

Regulatory Trust Fund	\$10,000,000
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Department of Health

Grants and Donations Trust Fund	\$25,000,000
Medical Quality Assurance Trust Fund	\$10,000,000

Total	\$45,000,000
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FY2023-24 Appropriations Made in General Bills

The General Appropriations Act (GAA) 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 was different, with an exceptional amount of bills and appropriations. While the total of appropriations made in general bills exceeded \$100 million only twice in at least the last 15 years, this session saw several bills making appropriations exceeding \$100 million each. **In total, there were 28 bills that appropriated a total of \$1.481 billion.** Most of that is General Revenue and some of it (\$184.2 million) is recurring.

These are the bills that made appropriations in 2023:

Bill	\$ millions
SB 102 – Affordable Housing (see page 19)	\$711.0
SB 106 – Florida Shared-Use Nonmotorized Trail Network (see page 19)	\$200.0
HB 7039 – Changing the way schools teach reading, converting from a three-cueing model to a model grounded in the science of reading	\$158.0
SB 240 – Workforce Development Capitalization Incentive Grants	\$102.0
SB 250 –	
- Local Gov. Emergency Revolving Bridge Loan Program	\$50.0
- Safeguarding Tomorrow Through Ongoing Risk Mitigation	\$11.0
HB 543 –	
- School Safety – School Hardening Grants	\$42.0
- Threat Management Portal	\$12.0
- School Environmental Safety Incident Reporting System	\$3.0
- FDLE – Firearm Safety Training	\$1.5
- Office of Safe Schools	\$1.7 and 8 positions

HB 1091 – Licensing Fee Relief – Reimburse DBPR for waiving one-half of licenses fees for the professions they license for two years	\$50.0
HB 7039 – Reimburse counties that were required to refund property taxes for residential property rendered uninhabitable by Hurricanes Ian or Nicole	\$35.0
SB 300 – Pregnancy and Parenting Support	\$30.0
HB 301 – School Mapping Data Grant Program to assist first responders to respond to emergencies in public schools	\$14.0
SB 1718 – Unauthorized Alien Transport Program	\$12.0
SB 7014 – Juvenile Justice - Florida Scholars Academy (see page 11)	\$12.0
HB 5 – Economic Development (see page 19)	\$11.0 plus 20 positions
HB 1537	
- Transparency tool for school instructional and library materials	\$5.8
- Bleeding control kits for placement in schools	\$1.0
SB 724 - Seagrass Restoration	\$2.0 (annually for five years)
SB 676 – Background Screening	\$4.4
SB 7052 – Insurer Accountability	\$3.2
SB 154 – Condominium and Cooperative Associations	\$1.4
SB 1352 – Sickle Cell Disease Medications, Treatment, and Screening	\$1.3
HB 49 – Abandoned and Historic Cemeteries	\$1.3
SB 1550 – Oversight of Pharmacy Benefit Managers	\$1.1 plus 20 positions
SB 234 – Searchable internet database for statutorily required reports	\$1.0
HB 799 – Property Insurance – Wind-loss Mitigation Study	\$0.8
SB 1190 – Step into Success Workforce Ed and Internship Pilot Program	\$0.5
SB 1690 - Sexual Exploitation and Human Trafficking	\$0.5
HB 391 – Home Health Aides for Medically Fragile Children	\$0.4
HB 139 - Benefits, Training, and Employment for Veterans and Spouses	\$0.4
SB 204 – Task Force on Children in Out-of-Home Care	\$0.1

Appropriations in the Back of the Bill for FY2023-24

Occasionally, an appropriation for the new fiscal year will be made in the “back-of-the-bill” in the GAA. This year, there were five such appropriations totaling \$678.7 million. Even though this money is appropriated for FY2023-24, it is not included in the GAA total. This Budget Guide does include these appropriations.

Educational Enrollment Stabilization Program (\$350.0 million) – This program, created this session by HB 5101, provides supplemental funding to protect public schools (including charters) from financial instability due to changes in student enrollment throughout the year.

Early Learning (\$315 million) – A federal Child Care and Development Block Grant from the American Rescue Plan is appropriated to the Department of Education for the Discretionary Grant Program to provide funding for Early Learning Coalitions and School Readiness Providers.

Dept. of Highway Safety and Motor Vehicles (\$10.0 million) – This appropriation is to cover a deficit in salaries and benefits in the department.

Dept. of Management Services (\$3.0 million) – State Cyber Security Operations Center

Elections (\$0.7 million) – This is for Department of State operational support.

Note: The appropriations listed above do not include FY 2023-24 reappropriations of unspent FY 2022-23 appropriations that revert on June 30, 2023. 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 - \$1.0 billion
- Emergency Preparedness & Response Fund - \$500.0 million
- State Employees' Health Insurance - \$200 million
- State Board of Administration – bond defeasance - \$200.0 million
- Medical Care Trust Fund (Medicaid) - \$160.0 million
- Local Government and State Housing Trust Funds – offset revenue loss estimates - \$110.0
- State Risk Management Trust Fund - \$70.0 million
- Tobacco Settlement Trust Fund deficit - \$25.1 million

Appropriations in the 2023 GAA for FY2022-23

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 FY2023-24, it is technically appropriated for FY2022-23, 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 last 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 39 appropriations in the back-of-the-bill for FY2022-23 with a price tag of \$5.4 billion, \$5.1 billion of which is GR. These “back of the bill” appropriations result in an understatement of the total appropriations made by the 2023 Legislature.

Item	\$ millions
Transportation - Moving Florida Forward (see page 18)	\$4,000.0
Wildlife Corridor Land Acquisition (see page 16)	\$850.0
Comm Dev. Block Grant – Disaster Recovery	\$114.6
Capital Outlay for Schools and Colleges	\$106.8
Hurricane Recovery – beach erosion projects	\$106.0
Hurricane Restoration Reimbursement Grants	\$50.0
FDLE - Drone replacement grant program (see page 12)	\$25.0
Deficit - Fiscally Constrained Counties	\$20.1
Deficit – Community Based Care	\$18.5
Mosquito control federal grant	\$15.0
Ascension Sacred Heart Bay Medical – revised Low Income Pool payment	\$11.5
Governor’s Office – budgeting system conversion	\$11.0
State Criminal Alien Assistance Program	\$10.3
Medical Education Reimb. and Loan Repayment	\$10.0
Dual Enrollment Scholarship Program	\$9.7
Lottery – Gaming System Contract	\$8.5
Half Cent Sales Tax – distribution to counties	\$8.0

Voluntary Pre-K – Base Student Allocation	\$5.0
Legal services related to COVID vaccines	\$5.0
Kid Care – children impacted by Hurricane Ian	\$3.8
Highway Safety – increased fuel costs	\$3.8
Local government special election costs	\$2.9
Board of Governors – litigation expenses	\$2.0
Dept. of State – litigation expenses	\$1.5
Veterans' Nursing Home	\$2.4
Lottery – Instant Ticket Contract	\$1.3
UCF – Community School Grant Program	\$0.9
Emergency Feeding Programs	\$0.9
Deficit – Scholarships for Children and Spouses of Deceased or Disabled Veterans Program	\$0.8
Deficit - Department of Lottery	\$0.7
Military Affairs – fed/state cooperative agreements	\$0.5
Division of Retirement – actuarial studies	\$0.2
Governor's Office – two air conditioning chillers	\$0.2
Dept. of Revenue – legal services	\$0.1
Seminole State College – safety improvements	\$0.1
Criminal/Civil Regional Counsel – rent increase	\$0.1

Growth in Florida's State Budget

FY	Appropriations \$ <i>billions</i>	Annual Growth	Cumulative Growth
2013-14	\$74.240	6.11%	-
2014-15	\$77.072	3.81%	3.81%
2015-16	\$78.396	1.72%	5.60%
2016-17	\$82.285	4.96%	10.84%
2017-18	\$84.953	3.24%	14.43%
2018-19	\$89.313	5.13%	20.30%
2019-20	\$90.987	1.87%	22.56%
2020-21	\$92.268	1.41%	24.28%
2021-22	\$101.654	10.17%	36.93%
2022-23	\$110.174	8.38%	48.40%
2023-24	\$118.676	7.72%	59.85%

FY	Per Capita Appropriations	CPI/Pop Adjusted \$ <i>billions</i>*	Approps. as % of Personal Income
2013-14	\$3,791	\$74.240	9.0%
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	\$4,873	\$74.852	7.6%
2023-24	\$5,179	\$77.300	7.9%

* CPI/Pop Adjusted: Total amount of appropriations adjusted for inflation and population growth (base year FY2013-14).

Historical Appropriations by Budget Area

Program Area	2023-24 \$ billions	%	2022-23 \$ billions	%
Education	\$31.157	26.3%	\$29.066	26.4%
Human Services	\$47.283	39.8%	\$48.848	44.3%
Criminal Justice	\$6.005	5.1%	\$5.390	4.9%
Environment	\$7.237	6.1%	\$6.055	5.5%
Transportation	\$15.377	13.0%	\$12.585	11.4%
General Government	\$10.906	9.2%	\$7.592	6.9%
Judicial Branch	\$0.711	0.6%	\$0.638	0.6%
Total	\$118.676	100.0%	\$110.174	100.0%

Program Area	2017-18 \$ billions	%	2012-13 \$ billions	%
Education	\$24.917	29.3%	\$20.278	29.0%
Human Services	\$35.909	42.3%	\$29.878	42.7%
Criminal Justice	\$4.472	5.3%	\$4.186	6.0%
Environment	\$3.591	4.2%	\$3.124	4.5%
Transportation	\$10.848	12.8%	\$8.167	11.7%
General Government	\$4.702	5.5%	\$3.886	5.6%
Judicial Branch	\$0.514	0.6%	\$0.444	0.6%
Total	\$84.953	100.0%	\$69.963	100.0%

Historical Appropriations by Funding Source

Funding Source	FY2023-24		FY2022-23	
	<i>\$ billions</i>	<i>%</i>	<i>\$ billions</i>	<i>%</i>
General Revenue	\$47.866	40.3%	\$41.978	38.1%
State Trust Funds	\$29.506	24.9%	\$28.972	26.3%
Federal Funds	\$41.303	34.8%	\$39.224	35.6%
Total	\$118.676	100.0%	\$110.174	100.0%

Funding Source	FY2017-18		FY2012-13	
	<i>\$ billions</i>	<i>%</i>	<i>\$ billions</i>	<i>%</i>
General Revenue	\$31.508	37.1%	\$24.717	35.3%
State Trust Funds	\$23.777	28.0%	\$20.399	29.2%
Federal Funds	\$29.668	34.9%	\$24.847	35.5%
Total	\$84.953	100.0%	\$69.963	100.0%

Historical Appropriations by Expenditure Type

FY	Medicaid/TANF	General Operations	Aid to Local Governments
\$ billions			
2013-14	\$23.307	\$19.474	\$19.778
2014-15	\$22.588	\$21.011	\$20.739
2015-16	\$25.775	\$19.235	\$20.912
2016-17	\$27.072	\$19.994	\$21.773
2017-18	\$28.549	\$20.218	\$22.687
2018-19	\$29.625	\$22.422	\$23.564
2019-20	\$29.828	\$23.577	\$24.222
2020-21	\$31.140	\$22.930	\$25.128
2021-22	\$36.073	\$26.647	\$26.056
2022-23	\$39.616	\$25.548	\$29.376
2023-24	\$36.558	\$31.447	\$31.707

FY	DOT Work Program	Debt Service	Pension/ Benefits/ Claims	Fixed Capital Outlay
\$ billions				
2013-14	\$8.471	\$1.825	\$0.650	\$0.735
2014-15	\$9.195	\$1.834	\$0.651	\$1.054
2015-16	\$9.119	\$1.811	\$0.627	\$0.918
2016-17	\$9.815	\$1.790	\$0.609	\$1.232
2017-18	\$9.881	\$1.758	\$0.933	\$0.928
2018-19	\$9.839	\$1.703	\$1.130	\$1.030
2019-20	\$9.707	\$1.707	\$1.131	\$0.816
2020-21	\$9.229	\$1.668	\$1.183	\$0.991
2021-22	\$9.124	\$1.667	\$1.169	\$0.917
2022-23	\$11.450	\$1.558	\$1.148	\$1.478
2023-24	\$13.591	\$1.414	\$1.197	\$2.761

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

Historical State Reserves

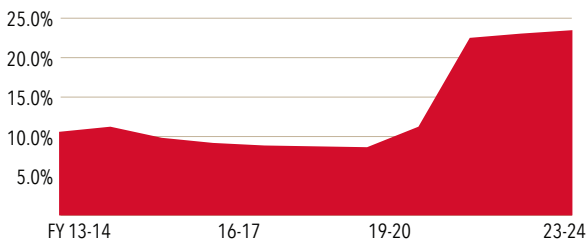
FY	General Revenue	Budget Stabilization Fund	Chiles Endowment/EPRF*	Total Reserves	Actual Year-End Reserves
\$ billions					
2013-14	\$1.652	\$0.925	\$0.536	\$3.113	\$2.581
2014-15	\$1.652	\$1.139	\$0.629	\$3.420	\$2.540
2015-16	\$1.227	\$1.354	\$0.590	\$3.171	\$1.892
2016-17	\$1.117	\$1.384	\$0.638	\$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	\$15.711
2023-24	\$5.740	\$4.140	\$1.400	\$11.280	NA

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.

**Actual Year End Reserve for FY2022-23 is estimated.

GR Reserves as a Percent of Total Appropriations



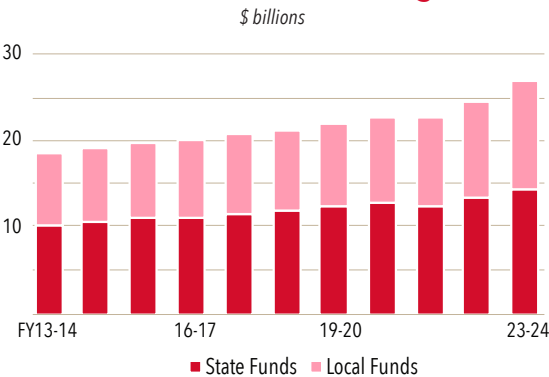
FEFP Funding By Source

FY	Total Funds \$ billions	% State	% Local
2013-14	\$18.309	57.2%	42.8%
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	\$26.766	54.2%	45.8%

FEFP Funding Per Student

FY	Funding	FY	Funding
2012-13	\$6,385	2018-19	\$7,429
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	\$8,648

Florida Education Finance Program (FEFP) State and Local Funding



Educational Enhancement Trust Fund

Revenues and Appropriations
\$ billions

	Revenues		Total EETF Revenues	EETF Appropriations
FY	<i>Lottery</i>	<i>Slot Machines</i>		
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*	\$2.497	\$0.243	\$2.740	\$2.817
2023-24*	\$2.333	\$0.245	\$2.578	\$3.156

*2022-23 and 2023-24 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	4.97
2023-24	113,837	4.97

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 citizens it serves since 1979.

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The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please contact us if you feel that this report is factually inaccurate.

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