

# Florida TaxWatch

## 2026 Budget Turkey Watch Report

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

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## INTRODUCTION

Many in the Florida Legislature have been rightly criticizing local governments for rapidly increasing property taxes and budgets. The property tax debate and the state's Chief Financial Officer's audits of local governments have raised accusations of wasteful and inefficient spending. The resulting proposed constitutional amendment the Legislature is placing on the November 2026 ballot could result in major reductions in local revenues and lawmakers are voicing the need for cities and counties to decide what is a priority and reduce non-essential spending.

Despite this, legislators continue to request and fund billions of dollars for projects back in their districts. And while many of these projects are worthwhile, many more are hardly priorities or even essential. In addition, many of these appropriations bypass or violate established budget procedures or legislative and public scrutiny. This is where Florida TaxWatch's annual Budget Turkey Watch report comes in.

Since 1983, Florida TaxWatch has published this annual independent review of the state budget to promote oversight, integrity, and transparency in the appropriations process. This year's review of Florida's \$114.5 billion budget for FY2026-27 identifies 621 items totaling \$829.7 million that qualify as "Budget Turkeys." 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 strictly meet our Budget Turkey criteria, certainly merit extra scrutiny and close gubernatorial review. These additional 484 projects total \$441.1 million (see page 17).

The principle behind the Budget Turkey Watch Report is simple: taxpayer dollars should be allocated through transparent, accountable, and deliberative processes. All appropriations, especially projects requested by individual legislators, should be subject to rigorous public review. This is especially important since these are typically projects that are local rather than statewide in scope and are often outside the core functions of state government.

### **PURPOSE OF THIS REPORT**

The goals of the Budget Turkey Watch Report are to:

- Promote transparency and accountability in public budgeting;
- Encourage thorough legislative review of all appropriations;
- Ensure adherence to established budgeting and project selection procedures;
- Limit excessive member projects (earmarks); and
- Uphold the constitutional checks and balances in the budgeting process.

### **WITH POTENTIAL FUTURE BUDGET SHORTFALLS LOOMING, THIS "AUSTERITY" BUDGET STILL FOUND MONEY FOR LOCAL MEMBER PROJECTS**

For the second session in a row, the Legislature could not finish the budget during the 60-day Regular Session. The strained relationships and poor communication between the House, Senate, and Governor continued and compromise and agreements were elusive. With potential future budget shortfalls predicted by state economists, the session began with reducing spending as a top priority. The session ended with a \$1.4 billion gap between the House (\$113.6 billion) and the Senate (\$115.0 billion) budgets. A special session (one of six over the last two years) finally resulted in a \$114.5 billion spending plan, a slight reduction from last year's budget. At least it is being portrayed as a reduction, but the budget spends \$2 billion more General Revenue (GR) than last year, offset by reductions in federal funds and state trust fund authorizations. Moreover, the practice of appropriating money in general bills and in the "back of the (budget) bill" has rendered the General Appropriations Act's published bottom line an inaccurate barometer of total appropriations.



Despite the call for a leaner budget, legislators requested more hometown projects than ever before. House and Senate members submitted more than 5,600 project requests (most projects are requested in both chambers) totaling \$12.5 billion, an average of 35 requests and \$78 million per legislator. These totals eclipse last year's amounts – 5,100 requests worth \$11.7 billion.

And most projects end up in the budget. The FY2026-27 budget includes nearly 2,000 local member projects worth \$2.7 billion. Almost every member project in the budget was requested by both a House member and a Senate member. The average Senator had approximately 45 projects worth \$60 million funded, and the average Representative got 15 projects worth \$20 million. Of course, some legislators receive far more than others. This continues a five-year run that has seen approximately \$14 billion in member projects appropriated.

This explosion in member projects—both requested and funded—came despite an effort in 2017 to instill transparency, review, and deliberation to these appropriations. That year, to combat what the Speaker termed an “epidemic of earmarks,” the Legislature enacted rules for “appropriations projects.” The new rules did increase transparency but did little to increase review and deliberation. And they did nothing to stem the rising tide of member projects. In fact, an argument could be made that they promoted the surge. In FY2016-17, there were an estimated 550 such projects worth less than \$400 million. In recent years, those numbers have more than tripled in quantity and increased seven-fold in funding.

A key moment in the 2024 budget negotiations illustrated the growing weight of these projects. In the Health and Human Services conference subcommittee, the Senate made an offer on the remainder of this policy area's budget but not on member projects, even though the Senate Chair said the offer would come later. The House, in response, decided to stop negotiations and “bump” all unresolved items to the full Appropriations Chairs, arguing that without agreement on local projects, there was no point negotiating the rest. This underscores the importance of earmarks and their role as bargaining chips.

### **SHOULD THE STATE EVEN FUND LOCAL MEMBER PROJECTS?**

While some have a wider impact, most member projects are local in nature. Many are certainly worthwhile—or even critical—and valued by legislators and their communities. But they raise important questions: Should the state fund projects that are traditionally local responsibilities, are more luxury than necessity, and are not statewide in scope? Should taxpayers in rural counties contribute to a museum or park in Miami-Dade or Palm Beach County (just an example)?

It must be remembered that member projects are not the only way the state gives revenue or funding to local governments. In addition to the billions of dollars in state revenue shared, billions more are delivered to local entities through grant programs and general budget allocations. Unlike member projects, these grants are usually awarded based on established criteria, ensuring a fair and competitive process that considers statewide priorities and coordination.

Member projects often bypass these standards, resulting in diminished accountability and a shift in focus from core state responsibilities to localized spending that may not serve the broader public interest. Many are more appropriately funded with local or private dollars, or circumvent competitive bidding, selection, oversight, and taxpayer accountability.

Member project requests can only be funded with non-recurring funds; however, many requests indicate that additional state money will be requested in the future. The need for additional state funding may mean that sufficient local revenue does not exist to make it a viable project, so the state is either committing to additional recurring spending or risking that its original expenditure will not achieve the anticipated results. Many projects also indicate there will be no future appropriations requested, but then come back next year for additional funding.

For the last three sessions, the House has acknowledged accountability problems with member projects by attempting to create the Florida Accountability Office (FAO). As divisions of the FAO, the Auditor General and

the Public Integrity Division would be required to randomly select and review appropriations (member) projects funded in the prior fiscal year, and if appropriate, investigate and recommend an audit of such projects. Each review must include an evaluation of the appropriations project recipient's efficient and effective administration of the project. This year, the House budget and HB 5203 created and funded the FAO, but the Senate again would not go along. Florida TaxWatch recommends the Legislature enact similar policy next year.

## **FLORIDA TAXWATCH BUDGET TURKEY 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 typically serve a limited (not statewide) area and often do not reflect core functions of state government, are more appropriately funded with local or private dollars, or circumvent competitive selection, oversight and 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 an 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 into 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.

Florida TaxWatch urges the Governor to thoroughly scrutinize not only the identified Budget Turkeys but also the other appropriations highlighted in this report. The Governor should evaluate each project's value, alignment with core government functions, and adherence to sound budgeting practices. Only through disciplined, transparent fiscal stewardship can Florida ensure the long-term interests of its taxpayers are protected.



## 2026-27 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, addresses a core state government function, and was selected through a fair process that promotes the best interest of taxpayers statewide.

### UNIVERSITY AND COLLEGE CONSTRUCTION PROJECTS

Florida's state colleges and universities have significant fixed capital outlay needs and since there is not enough funding available to meet all needs, it is vital that the most needed, highest priority facility construction and renovation projects are selected. The Legislature has long recognized this and established statutorily required Public Education Capital Outlay (PECO) higher education construction project selection processes for the State University System (SUS) and the Florida College System (FCS). The Legislature usually does not follow the resulting recommendations very closely. Seven years ago, the Legislature strengthened the university project selection 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. Still, the Legislature often funds projects that are not recommended or that are a lower priority.

This year, the Legislature provided \$465.5 million for university construction projects. Eight of the 13 projects recommended for FY2026-27 received funding; however, some high priority projects were not funded, including the second and third highest ranked projects. Only six of the additional 11 on the three-year list received an appropriation. Instead, nine member projects (\$ 64.8 million) that were not on the priority list at all were funded (listed below).

The FCS takes each college's top two priority projects and prioritizes them. It then requests that the Legislature fund projects over the next three years, with the rest of the list recommended for years four and beyond. The Legislature funded seven of the 11 college projects requested over the next three years, plus 12 of the other 46 projects on the ranked list, with some of the funded projects ranking toward the bottom. There were also 11 member projects (\$71.7 million) in the final budget that were not on the 57-project priority list.

It should be noted that colleges and universities received none of the funding (\$124.0 million and \$97.4 million, respectively) they requested for maintenance and repair of facilities. All \$260.2 million of the PECO funding in the new budget for Maintenance, Repair, Renovation, and Remodeling went to public charter schools. This is the eighth year in a row that colleges and universities did not receive any of this maintenance funding (traditional public schools received a small part of the funding in one of the last eight budgets).



LINE-ITEM	COLLEGE CONSTRUCTION PROJECTS	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
16A	Florida Gateway College- ADA Compliance/ Bathroom Renovation for Howard Conf Center (PDF)	850,000	2822	3703	Columbia
16A	Florida Gateway College- Allied Health Building Roof and HVAC Replacement	900,000	2823	3704	Columbia
16A	Hillsborough Community College- Campus Improvements	50,000,000	3592	-	Hillsborough
16A	Hillsborough Community College- Plant City Campus Workforce Center	250,000	2309	2612	Hillsborough
16A	Indian River State College- WQCS-FM Expanding Emergency Communications	366,800	2070	2306	St. Lucie
16A	Lake-Sumter State College- HVAC-Improvements	430,000	1900	1246	Lake
16A	Miami-Dade College- Hialeah Campus Expansion	1,000,000	2791	1982	Miami-Dade
16A	North Florida College- Welding Program Expansion Project	385,000	1552	1105	Madison
16A	Pensacola State College- South Santa Rosa Health Science & Nursing Building	5,000,000	3465	2837	Santa Rosa
16A	South Florida State College- Regional Workforce Transportation and Firearms Training Center	5,000,000	2983	1919	Highlands
16A	State College of Florida, Manatee-Sarasota-Collegiate School - Parrish	7,500,000	1119	1408	Manatee

LINE-ITEM	UNIVERSITY CONSTRUCTION PROJECTS	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
17	Florida International University- Aquarius Reef Base	5,000,000	-	1230	Miami-Dade
17	Florida International University- Wall of Wind Hurricane and Storm Surge Simulator	15,000,000	1091	1963	Miami-Dade
17	Florida State University- Life Safety Upgrades / Tully Gym Remodel - Planning	2,500,000	1254	2620	Leon
17	Florida State University- Basketball Training Facility	5,000,000	1223	2546	Leon
17	Florida State University- Dental School - Planning	2,500,000	2924	2619	Leon
17	University of Central Florida- Workforce Entrepreneurship Resource eXchange	5,000,000	2166	3116	Orange
17	University of Florida- Advanced Brain Research and Innovation	20,000,000	3716	2651	Alachua
17	University of Florida- Hamilton School Building Additional Space Renovation   Hamilton Center for Classical and Civic Education	1,800,000	2399	1670	Alachua
17	University of West Florida- Critical Infrastructure - Satellite Utilities Plant	8,000,000	3466	2804	Escambia



## AGRICULTURAL PROMOTION AND EDUCATION FACILITIES

Florida has a program that allows local governments and fair associations to apply for state funding for new construction or renovation of facilities that can be used to promote agriculture in Florida, such as county fair agricultural exhibition halls. 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 historically 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 27 construction projects that met the requirements for funding. These projects requested grants totaling \$34.9 million. Ten of the 12 projects originally proposed by the Senate were ranked projects, but all 12 projects in the House budget were member projects. The final budget funded ten projects on the approved, prioritized list, but 11 that were not. These projects bypassed 17 unfunded projects that went through the approval process.

LINE-ITEM	AGRICULTURAL PROMOTION AND EDUCATION FACILITIES	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
1622D	Arcadia All-Florida Championship Rodeo	1,000,000	3781	-	DeSoto
1622D	Beginning Farmer and 4-H Youth Agriculture Education Complex	1,500,000	1229	3133	Sarasota
1622D	Clay County Fairgrounds Improvements	250,000	2949	3028	Clay
1622D	Florida Strawberry Festival Facilities and Generator	2,900,000	-	2274	Hillsborough
1622D	Forest Capital Park & Agriculture Center Improvement	600,000	1568	3632	Taylor
1622D	Gilchrist County Rodeo Arena	200,000	2942	3358	Gilchrist
1622D	Mike Greenwell Regional Park - Lee County Civic Center	600,000	2432	1935	Lee
1622D	Sarasota County Agricultural Fair Association Multi-Purpose Facility	5,000,000	1660	3802	Sarasota
1622D	UF/IFAS Everglades Research and Education Center Outdoor Education Pavillion	1,000,000	-	1506	Palm Beach
1622D	Union County Farmers Market	100,000	-	3734	Union
1622D	Walton County - Northwest Florida Regional Agriculture Education Complex	300,000	3144	2435	Walton

## WATER PROJECTS

For years, Florida TaxWatch has recommended that a better process, with review and prioritization by experts, be used to evaluate and select water projects. The existing system of inconsistent funding, myriad avenues for funding, and the large number of member-requested water projects made a comprehensive, coordinated, statewide planning system difficult and did little to ensure that the best projects were selected for funding. In 2023, Florida TaxWatch recommended a Five-Year Water Project Work Program with dedicated funding to create such a system.

The Legislature created the Water Quality Improvement Grant Program (WQI) and the Statewide Flooding and Sea Level Rise Resilience Plan/Resilient Florida Grant Program. The Legislature also provided a dedicated funding source (Indian Gaming revenues) for these two grant programs and other environmental programs. These steps promote the type of thoughtful process that the critical (and expensive) goal of improving and protecting Florida's water resources deserves.



In addition, there are numerous grant and other financial assistance programs to help local governments secure funding for water protection and restoration projects. The programs are administered and evaluated by the Florida Department of Environmental Protection (DEP) using established criteria and priorities (usually in statute). Many programs also consider the relative ability of local communities to fund all or part of the projects themselves.

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 last two years have gotten worse. For the second year in a row, the Legislature earmarked all the WQI funding for member projects, so none of the projects will be chosen through the criteria-driven, coordinated, competitive grant process. The budget provides \$350.0 million from the Water Protection and Sustainability Trust Fund and \$30.4 million from the General Revenue Fund for 344 member projects. Since Florida law requires funding to go through the WQI Grant Program, the Legislature once again used the budget implementing bill to add a one-year exception to bypass the WQI and its statutorily established criteria. It would not be surprising if the Legislature eventually dismantles the grant program, just like it did with the original water project selection process years ago.

Florida has rightly been making large investments in the protection and restoration of our state’s water resources, and this budget is no different. There is much more funding for protecting and restoring the state’s water resources than what is in this member project line-item.

The majority of these projects are water quality, stormwater/resiliency, and water facility projects and many could have used established programs to secure state funding. There are also a number of projects that do not seem to be water projects at all, some moved to the line-item during the conference process.

Because there are many worthwhile projects among these appropriations projects, last year Florida TaxWatch did not cite water projects as Budget Turkeys, but instead included the line-item in our Additional Projects that Merit Special Consideration section (see page 17). This year, due to the Legislature ignoring the process it recently created for itself, Florida TaxWatch is applying the Budget Turkey label to this entire line-item and encouraging the Governor to review each project closely in his veto deliberations, determining if there is a compelling need for the project and that it meets the criteria of the Water Quality Improvement Grant Program, including the relative ability of the local government to fund the project.

LINE-ITEM	WATER PROJECTS	AMOUNT
1766A	344 projects	380,391,337

**LOCAL PARKS, TRAILS, AND RECREATION**

Local public parks certainly add to the quality of life in Florida communities, but they should be local government responsibilities. The State of Florida has chosen to provide assistance in funding local parks and recreation. This includes the Florida Recreation Development Assistance Program (FRDAP), which allows local governments to apply for financial assistance to develop and/or acquire land for public outdoor recreational use. The state also administers two federal grant programs. One of these, the Land and Water Conservation Fund Program, gets \$15.0 million in federal funds to be distributed competitively to local governments for acquisition or development of land for public outdoor recreation. There are also national recreational trail grants.

Despite all this, the legislature still request millions of dollars for local parks, outside of the established, competitive grant programs. For the second year in a row, the Legislature did not fund FRDAP but appropriated \$29.3 million for 41 local parks, bypassing review through grant programs administered by the Florida Department of Environmental Protection (DEP). These parks are listed below.

LINE-ITEM	LOCAL PARKS	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
1858A	Biscayne Park Playground Equipment Improvements	150,000	1824	2132	Miami-Dade
1858A	Bonita Springs Community Aquatic Facility Expansion	2,500,000	3765	3664	Lee
1858A	Broward County Target Range at Markham Park	687,085	1657	2896	Broward
1858A	Citrus County - Chassahowitzka River Campground Repairs	800,000	3280	-	Citrus
1858A	Clay County Moccasin Slough Construction	400,000	3085	3033	Clay
1858A	Community Park & Nature Preserve	950,000	1305	1829	Sarasota
1858A	Cutler Bay Bel-Aire Park Community Center Improvements	300,000	1152	2156	Miami-Dade
1858A	Deerfield Beach Oveta McKeithen Park Air Pavilion	450,000	1122	2200	Broward
1858A	Eustis Lake Willie Boardwalk Renovation	350,000	1921	1428	Lee
1858A	Fort Myers - Calusa Nature Center Boardwalk Restoration	750,000	2846	2347	Lee
1858A	Franklin County Sylvester Williams Park Lighting	295,000	1498	3189	Franklin
1858A	Camp Welaka Revitalization	750,000	2045	3257	Martin
1858A	Green Cove Springs - St. Johns River Trail Design Phase II	356,250	3087	3043	Clay
1858A	Hugh Taylor Birch State Park Perimeter Fence Replacement and Security Enhancement	160,000	1676	3431	Broward
1858A	Jupiter Athletic Field Repairs and Restoration	700,000	2097	3292	Palm Beach
1858A	Lake County Neighborhood Lakes Gateway Center	400,000	1918	1302	Lake
1858A	Largo McGough Nature Park Boardwalk Replacement	560,000	2496	2066	Pinellas
1858A	Mangonia Park Addie Greene Regional Park Improvements	220,000	2381	1349	Palm Beach

1858A	Montverde Public Recreation Revitalization Project	250,000	1945	2054	Lake
1858A	North Miami ADA Compliance and Safety Upgrades	150,000	1979	3329	Miami-Dade
1858A	Okaloosa County - Shalimar Bridge Park Project	1,500,000	3253	-	Okaloosa
1858A	Okaloosa County Florida National Scenic Trail - Okaloosa County Gap Yellow River Bridge Crossing	750,000	-	2827	Okaloosa
1858A	Pahokee Restoration Project: Demucking and Backfilling for Sustainable Park Design Phase 1	950,000	2095	1510	Palm Beach
1858A	Palmetto 14th Ave West Recreational Facility	1,500,000	3720	2093	Manatee
1858A	Parkland Special Needs Accomodations at Pine Trails Park	500,000	1298	2385	Broward
1858A	Peace River Botanical & Sculpture Gardens	100,000	3533	2630	Charlottee
1858A	Plant City Lakeside Station Park	2,500,000	2327	1828	Hillsborough
1858A	Provost Park Redevelopment Project	375,000	1179	2683	Brevard
1858A	Sneads Regional Sport Lighting Recovery	400,000	3126	2422	Jackson
1858A	South Miami Dante Fascell Park Community Building Project	500,000	3305	3589	Miami-Dade
1858A	St. Cloud Safety Alerting System for Local Parks	116,270	1599	3160	Osceola
1858A	Tavares Golden Triangle Regional Park - West Campus	600,000	1892	1075	Lake
1858A	The Deering Estate Welcome Center	200,000	1416	2159	Miami-Dade
1858A	Vero Beach Humiston Park Boardwalk	400,000	3180	2455	Indian River
1858A	Wauchula - Community Court Park	2,000,000	3550	-	Hardee
1858A	Wauchula Farr Field Park Improvements Phase 2	3,500,000	3546	3370	Hardee
1858A	Wauchula Oak Street Park Public Restroom Improvements	500,000	3565	-	Hardee
1858A	Wekiva Youth Camp Swimming Pool Refinishing Project	70,000	2643	2552	Orange
1858A	West Lake Phase 1 Park Improvements	600,000	2142	1776	Palm Beach
1858A	West Miami Senior Recreation Development Initiative	600,000	1754	3553	Miami-Dade
1858A	Whispering Pines Park Boundary Fence	500,000	3274	2028	Citrus



## BOATING ACTIVITIES AND SAFETY

The Fish and Wildlife Conservation Commission has several programs and grants to promote boating in Florida, including the Florida Boating Improvement Program, Boating and Waterways Activities, the Boating Infrastructure Grant Program, and the Boating Safety and Education program, which award federal and state funds. This year, these programs are funded at \$11.0 million. The state programs are funded by user fees—taxes, fees, and fines on fishing, seafood harvesting and sale, and vessel registration through the Marine Resources Conservation Trust Fund. In addition to the funding for these programs, the Legislature is funding nine related projects with General Revenue that did not go through these grant programs, including dock and pier replacements, a boat ramp, and three local boating safety programs.

LINE-ITEM	BOATING ACTIVITIES AND SAFETY	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
1951A	Boca Raton Public Safety Dock Rehabilitation	500,000	1157	3269	Palm Beach
1951A	Eckerd College Search and Rescue	131,811	2504	2474	Pinellas
1951A	Glades County Indian Prairie Boat Ramp Improvements	2,000,000	3345	2572	Glades
1951A	Historic Spring Park Public Access Pier Project Phase II Construction	490,000	3071	3042	Clay
1951A	Indialantic Riverside Park Fishing Pier	450,000	1127	2105	Brevard
1951A	Melbourne Pineapple Pier Restoration	150,000	1178	2101	Brevard
1937A	Boater Safety Education Program	100,000	2739	1453	Miami-Dade
1937A	Boating Safety Education, Advocacy & Outreach Program	250,000	2243	2128	Miami-Dade
1937A	Eckerd College Search and Rescue	233,000	2504	2474	Pinellas

## LOCAL TRANSPORTATION PROJECTS

Historically, all projects in this line-item have 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, as well as DOT's grant programs for local governments. When local projects are funded with 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 addition, local transportation grant programs use established criteria, providing safeguards such as ensuring that projects are consistent with local metropolitan planning organization (MPO) plans and local government comprehensive plans. Funding local projects through member requests does not guarantee these assurances.

In our past Budget Turkey reports, Florida TaxWatch has urged the Legislature, if it chooses 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. But now it appears the Legislature is moving back toward using all STTF funds. In 2024, the Legislature only funded 36 percent of this appropriation with GR. Last year, GR was only \$10.4 million out of \$210.9 million in funding. This year, GR dropped to \$8.3 million. Florida TaxWatch recommends these projects get close veto consideration and reiterates our recommendation that if the Legislature concludes that the established DOT programs that provide assistance for local projects are insufficient, it should create a better selection process for a limited number of member requests.



LINE-ITEM	LOCAL TRANSPORTATION PROJECTS	AMOUNT
2097A	146 projects	208,335,550

**HISTORIC PRESERVATION - ACQUISITION, RESTORATION OF PROPERTIES**

The Department of State’s ranked recommended funding list for Special Category Grants totaled \$23.3 million. Neither chamber’s budget funded the program, which provides up to \$500,000 for restoration and acquisition of historic properties. This left the 55 projects approved and recommended by the Department of State and the Florida Historical Commission without funding. Instead, the final budget funded 10 member projects (\$6.7 million), including at least one project (Eckerd Hall) that does not appear to be a historic preservation project. An additional \$500,000 appropriation for courses on the Florida Historic Golf Trail Program was added to this line-item during the conference process.

LINE-ITEM	ACQUISITION, RESTORATION OF HISTORIC PROPERTIES	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
3304A	Clay County Historic Courthouse Preservation	125,000	3582	3030	Clay
3304A	Flagler College - Historic Markland House Restoration	750,000	2578	1324	St. Johns
3304A	Harry S. Truman Little White House Object Restoration	45,000	1586	1744	Monroe
3304A	Historic Mossman Hall	200,000	2608	3060	Putnam
3304A	The Lincoln Cemetary	240,000	3609	3317	Pinellas
3304A	Morikami Museum & Japanese Garden Expanssion	500,000	1024	1072	Palm Beach
3304A	Restoration of the Historic Harder Hall Hotel	3,500,000	3793	3789	Highlands
3304A	Ruth Eckerd Hall - Emergency Ipgrades for Community & Public Safety	485,238	1716	1244	Pinellas
3304A	Springfield Preservation & Revitalization Council Inc. - Drew Rehabilitation	350,000	2656	1002	Duval
3304A	Tampa Theater Centennial Restoration & Expansion	500,000	2299	1729	Hillsborough
3304A	Florida Historic Golf Trail Program grants (added in conference)	500,000	NA	NA	NA

**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, although the House proposed \$5.0 million for the grant program, the final budget provided no funding for the program. One member project was funded. For some reason, two other member-requested public library construction projects in Hillsborough and Lee County were funded in the Cultural Facilities Program (see below).

LINE-ITEM	ACQUISITION, RESTORATION OF HISTORIC PROPERTIES	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
3327A	Valparaiso Community Library Improvements	125,000	3190	1421	Okaloosa



### 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, the budget provides \$20.0 million for this program, requiring the Secretary of State to submit an additional ranked list. In addition, the Legislature funded these 10 member projects worth \$3.8 million.

LINE-ITEM	CULTURAL & MUSEUM GRANTS	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
3333	America 250 - Telling Florida's Everlasting Story	212,500	3343	2962	Statewide
3333	Arts & Agriculture Program	745,000	3623	2703	DeSoto
3333	Ex-USS Orleck Project - Improving Public Access & Safety for Naval Museum	135,000	3336	-	Duval
3333	Florida Civil Rights Museum	250,000	3739	3515	St. Johns
3333	Florida Grand Opera Civic & Art Engagement Initiative	1,000,000	3730	1669	Miami-Dade
3333	Holocaust Museum Safety & Security	125,000	3187	1040	Collier
3333	Miami-Dade Hometown Heroes Community Event	150,000	2705	2157	Miami-Dade
3333	MOCA North Miami General Operating Support	500,000	1623	2861	Miami-Dade
3333	Southern Shakespeare Company	175,000	1474	1345	Leon
3333	The Bay of Pigs Museum & Library	500,000	1207	2081	Miami-Dade

### CULTURAL FACILITIES PROGRAM

The Cultural Facilities Grant Program funds fixed capital outlay projects for museums, performing art venues, and other art facilities. This is a popular source of member requests, which are often funded at the expense of projects that submitted grant proposals. That was the case this year, as the Legislature provided \$38.3 million for this program, but earmarked all the money for 24 member requests, leaving none for the grant program. Funded projects include two libraries and a historic preservation project.

LINE-ITEM	CULTURAL FACILITIES PROGRAM GRANTS	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
3339A	Dance Alive National Ballet's Khoury Family Center for the Arts	634,700	1380	2713	Alachua
3339A	Dr. Phillips Center Theater Sound System Renovation	800,000	1275	1129	Orange
3339A	Ex-USS Orleck Project - Improving Public Access & Safety for Naval Museum	647,000	3336		Duval
3339A	Hardee County New Library Facility	9,500,000	3554	2578	Hardee
3339A	Hillsborough County African-American Arts & Cultural Center	4,895,000	2858	2774	Hillsborough
3339A	Home of the Florida Orchestra	500,000	2898	1738	Pinellas
3339A	Jacksonville Museum of Science & History Genesis	1,250,000	3162	1623	Duval
3339A	Lake Alfred Public Library Expansion	500,000	2342	3242	Lee
3339A	Miami-Dade Military Museum & Memorial - VietNam Wall	900,000	1210	1659	Miami-Dade
3339A	National POW/MIA Memorial & Museum	1,000,000	2713	2930	Duval
3339A	Opera Naples Luciano Pavarotti Foundation Arts Center	1,100,000	3383	1598	Collier
3339A	Orlando Museum of Art Building Renovation Completion	750,000	1356	2643	Orange
3339A	Panhandle Heritage Village of the 1800s	225,000		2796	Santa Rosa
3339A	Pinellas Science Center	350,000	2859	2022	Pinellas
3339A	Resistance - Courageous Acts in Desperate Times During the Holocaust Exhibit	500,000	1424	2903	Broward
3339A	Sanford Civic Center Improvements	500,000	1591	2300	Seminole
3339A	St. Augustine Lighthouse & Maritime Museum World War II-Themed Education Building	500,000	2300	1329	St. Johns
3339A	Tampa Firefighters Museum Enhancements	160,000	2304	1609	Hillsborough
3339A	The Florida Holocaust Museum - Advancing Holocaust Education & Research	850,000	2511	2478	Pinellas
3339A	The Florida Holocaust Museum - Elie Wiesel Exhibition & Learning Center	2,500,000	2510	2477	Pinellas
3339A	The Florida Museum of Black History Phase 1B	1,000,000	2528	2916	St. Johns
3339A	The Navy SEAL Museum - Warfare Archival Preservation Initiative	995,000	3333	2281	St. Lucie
3339A	Venice Theater Education Studio	250,000	2073	1304	Sarasota
3339A	Village of Indiantown Seminole Inn Historic Preservation, Rehabilitation, & Seminole Tribe Museum	8,000,000	3776	-	Martin



### APPROPRIATIONS ADDED IN CONFERENCE/SUPPLEMENTAL FUNDING

Appropriations 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 the budget conference process are done without public debate, scrutiny, vetting, or vote by legislators, bypassing the normal appropriations subcommittee and committee process. Historically, Florida TaxWatch has designated most of these appropriations, 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, especially member projects, the Legislature has significantly limited this practice because the Joint Rules of the Florida Legislature prohibit adding a member project in conference. The projects below are not member projects, but they were added during the conference process, and three of them were added by the Supplemental Funding Issues list. Known as the “Sprinkle Lists,” this is the least transparent way to get an appropriation in the budget.

The first three are funding for technology contracts that were added at the very last minute. The proviso language calls for competitive procurement, but the language may limit the providers that may be able to bid. The contracted services could be beneficial but new contracts should not be added to the budget in conference, especially through the sprinkle lists. The Golf Trail Program will award \$500,000 in grants to member courses to restore golf features, buildings, related infrastructure, and signage. The grants will be ranked by the Florida Historical Commission, which is good, but a new grant program should be established by a general bill, or at least enter the budget process sooner.

LINE-ITEM	APPROPRIATIONS ADDED IN CONFERENCE/ SUPPLEMENTAL FUNDING	AMOUNT	SENATE FORM	HOUSE FORM	COUNTY
140	Unified Management Infrastrucure - Federal Education Freedom Tax Credit	2,000,000	NA	NA	NA
657	Corrections - Contraband Interdiction	1,500,000	NA	NA	NA
657	Corrections - Remote Interdiction Pilot	4,000,000	NA	NA	NA
3304A	Florida Historic Golf Trail Program	500,000	NA	NA	NA

## **ADDITIONAL GROUPS OF PROJECTS THAT MERIT SPECIAL CONSIDERATION**

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; compete for limited funding fairly; and meet 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.**

### **HOUSING AND COMMUNITY DEVELOPMENT PROJECTS (COMMERCE 2389A AND 2395A)**

98 PROJECTS - \$114.6 MILLION

The number of projects listed under two Housing and Community Development Projects line-items and the amount spent on them has exploded in recent years. In 2024, the Legislature funded \$67.2 million worth of these projects. Last year it was 85 projects worth \$77.8 million in these two line-items. This year, the final budget includes \$114.6 million for 98 projects.

These line-items have become a catch-all for different types of member projects. Some first show up in other parts of the budget but end up here. Projects often funded here include sports complexes, local parks and recreation, aquariums, events and entertainment venues, historic restoration, transportation projects, local government and privately-owned buildings, airports, resiliency projects, emergency shelters, social services programs, and more projects that are normally funded in other agencies' budgets. These are projects that many local communities would love to have, but it is questionable as to whether the state should be funding many of them at all.

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. Larger cities and counties receive federal Community Development Block Grants (CDBG) to fund these types of projects, and the Department of Commerce administers the federal Small Cities CDBG for the other cities and counties, as well as the state's Rural Infrastructure Fund. There are also several housing programs funded in this line-item. Florida TaxWatch has published much research on the importance of funding affordable housing, and the Legislature has been making 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. Many of the projects could have gone through other state grant programs or agencies, including parks and recreation, historic properties, museums, and emergency shelters. Florida TaxWatch is highlighting all the Housing and Community Development Projects for the Governor's veto consideration. (There are two separate line-items, one for operational funding and one for fixed capital outlay.

### **LOCAL LAW ENFORCEMENT SPECIAL PROJECTS AND FIXED CAPITAL OUTLAY (FDLE 1333/1340A)**

101 PROJECTS, \$91.4 MILLION

### **LOCAL FIRE SERVICE AND FIXED CAPITAL OUTLAY (DFS 2544A AND 2552A)**

77 PROJECTS \$82.9 MILLION

### **LOCAL EMERGENCY MANAGEMENT FACILITIES AND PROGRAMS (EOG 2753/2771)**

39 PROJECTS \$62.4 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, the budget funded \$274 million of these projects, up from \$212 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 that ranks grants on statutory criteria should be established.

### **SCHOOL AND INSTRUCTIONAL ENHANCEMENTS (DOE 108/126A)**

113 PROJECTS \$59.4 MILLION

This is generally funding for private organizations to provide educational services and programs. There is no formal selection or competitive bid process, and there can be little or no follow-up or requirements for performance. Further, school districts have discretionary revenue to fund some of these types of programs if they see fit. In addition to 113 member projects, this line-item includes seven projects that have become recurring base projects. The recurring projects are the only ones included in the Governor's recommended budget. Last year, the Governor vetoed 34 of these School and Instructional Enhancements.

### **WORK FORCE PROJECTS (COMMERCE 2352/2361A)**

46 PROJECTS \$26.1 MILLION

These projects are in addition to \$236.9 million in the budget for local workforce development boards. Over the last few years, the Legislature has been revamping the state's workforce development system. Florida TaxWatch encourages veto scrutiny to ascertain whether these projects advance the system's new focus.

### **ECONOMIC DEVELOPMENT PROJECTS (COMMERCE 2405A)**

10 PROJECTS \$4.3 MILLION

This line item has tightened up in the last several years, with most of the projects seeming to have more of a clear economic development focus. Still, if the Legislature wants to fund projects such as these, 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.

## CONCLUSIONS AND RECOMMENDATIONS

According to Florida's Long-Range Fiscal Outlook, if state spending continues on its present course, General Revenue budget shortfalls are on the horizon. In addition, many in the Florida Legislature have been rightly criticizing local governments for rapidly increasing property taxes and budgets and wasteful and inefficient spending.

Despite this, legislators continue to request and fund billions of dollars for projects back in their districts, rewarding local governments that may not be sufficiently protecting taxpayers. And while many of these projects are worthwhile, many more are hardly priorities or even essential. In addition, many of these appropriations bypass or violate established budget procedures or legislative and public scrutiny. This is why Florida TaxWatch undertakes its annual Budget Turkey Watch.

Member project requests continue to skyrocket. The FY2026-27 budget includes nearly 2,000 local member projects worth \$2.7 billion. With only 160 legislators, the average is 12.5 projects and \$16.7 million per member. Of course, some legislators receive far more than others. This continues a five-year run that has seen approximately \$14 billion in member projects funded.

In order to promote oversight, integrity, and transparency in the appropriations process and urge the Legislature to reconsider the scope and manner in which it requested and funded appropriations (member) projects, Florida TaxWatch offers the following recommendations.

- Florida TaxWatch urges the Governor, during his veto deliberations, to thoroughly scrutinize not only the identified Budget Turkeys but also the other appropriations highlighted in this report. The Governor should evaluate each project's value, alignment with core government functions, the relative ability of the recipient to pay for the project, and adherence to sound budgeting practices. Only through disciplined, transparent fiscal stewardship can Florida ensure the long-term interests of its taxpayers are protected.
- To ensure that projects are prioritized, funded with a transparent, coordinated, statewide vision; compete for limited funding fairly; and meet 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 Local Transportation Projects and the other areas highlighted in the Additional Groups of Projects that Merit Special Consideration section of this report.
- The Legislature should adhere to the processes it created to fund water projects—the Water Quality Improvement Grant Program (WQI). Florida TaxWatch recommends that the Governor review each water project closely in his veto deliberations, determining if there is a compelling need for the project and whether it meets the criteria of the WQI Grant Program, including the relative ability of the local government to fund the project.
- The Legislature should significantly reduce the number of member project requests and the number funded. An average of 35 requests and \$78 million per legislator is simply too much.
- The Supplemental Funding Issues (Sprinkles List) should be discontinued, or at least not used to add new appropriations, or increase funding for member projects.
- To increase accountability for member projects, the Legislature should enact follow-up audits of randomly selected appropriations projects, similar to what the House has proposed in the last couple of years.

## ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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