FLORIDA
POLICY
INSTITUTE

floridapolicy.org

FLORIDA FY 2021-22 BUDGET: SUMMARY BY ISSUE AREA

July 2021

FLORIDA
POLICY
INSTITUTE

Table of Contents

Executive Summary

Governor Ron DeSantis signed the fiscal year (FY) 2021-22 budget into law on June 2, 2021. The final budget, after $62.5 million in vetoes, totals $101.5 billion, an increase of 10 percent from FY 2020-21.[1]

This was an unprecedented budget cycle, as the Legislature was faced with a once-in-a-lifetime pandemic and an economic recession. Although the significant influx of federal dollars provided state lawmakers an opportunity to lay the foundation for a truly equitable recovery — one in which all Floridians share in economic gains — the budget falls short in utilizing these funds to their fullest potential.

Introduction: As the Economy Reopens, Uncertainty and Hardship Persist

The Sunshine State, for the most part, has reopened and has resumed business activity. The COVID-19 vaccine has allowed for social distancing rules and other restrictions to be relaxed for vaccinated individuals. As the economy continues to reopen, however, the health and economic impacts of the pandemic are as real as ever for many Floridians. The distribution of the vaccine has been fraught with inequity[2] while food and housing insecurity and unemployment persist, disproportionately so for Black, Latino, Indigenous, and immigrant households.[3]

Since the outbreak of COVID-19, the federal government has injected an unprecedented amount of funding to states to stave off pandemic's worst health and economic impacts. Federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act (ARPA), and other federal relief programs provided a lifeline for states, including Florida, that faced great uncertainty as revenue projections fluctuated over the past year.

Although COVID-19 posed unimaginable challenges across the board — for families, workers, children, and policymakers — the influx of federal funds and the lessons learned from the pandemic could have been a chance to take bold action to create an economy that works for everyone. It could also have been an opportunity to foster transparency by seeking public input on the best use of ARPA and other federal funds.

However, the FY 2021-22 budget process proceeded without meaningful consideration of those who have been hardest hit by the pandemic, nor did it allow for any transparency on how the federal dollars would be allocated. The final budget misses the opportunity to change course on Florida's long history of under-investing in public services and perpetuating structural inequities through the tax system. The Legislature passed additional tax cuts, in the form of sales tax holidays and new tax credits, as well as rate reductions for businesses. These measures reduce revenue even more and further entrench Florida's "upside-down" tax system, in which those with lowest income pay more in state and local taxes than wealthier Floridians, as a share of household income. The true cost of maintaining this status quo is high quality education, affordable health care, a strong safety net, sustainable growth, and an adequate and equitable tax code.

Florida Policy Institute's (FPI's) "Roadmap to Shared Prosperity in Florida" is a blueprint for improving economic mobility, health, and fiscal stability for families in the Sunshine State,[4] principles that are important now more than ever. This includes:

- Fostering community well-being by investing in education and health;
- Spurring sustainable growth by promoting equitable economic development, investing in smart infrastructure, and improving climate resilience;
- Advancing shared prosperity by nurturing inclusive communities and building a strong safety net; and
- Cleaning up and modernizing the tax code for a stronger future.

COVID-19 has laid bare the deep inequities at the core of Florida's economy. The state must pursue policies, including both preserving investments and raising revenue, to ensure not only a recovery from this recession, but also a stronger, more equitable economic foundation for the state's future.

Below, FPI has analyzed the FY 2021-22 budget in the context of the roadmap's principles.

→ Does the budget include meaningful investments in education and health that will foster community well-being?

The budget includes a boost in teacher pay, along with increases in the state's portion of the education funding formula (the Florida Education Finance Program) and the local K-12 contribution. Most significantly, however, is the dramatic increase in federal funding upholding education priorities. The budget includes much-deserved $1,000 bonuses for public school teachers and principals, as well as child care instructors. The federal funding for early learning especially has helped keep child care providers stay afloat during the pandemic. As for K-12 education, the base student allocation, while in nominal dollars the highest on record, still falls below what it was before the Great Recession, after adjusting for inflation. Florida's ability to raise adequate revenue to fully fund education and withstand economic ups and downs remains inadequate.

Similarly, federal aid has played a crucial role in helping lawmakers avoid making deep cuts to health and human services programs. The final budget includes an extension of postpartum Medicaid coverage from 60 days to a full year, which will impact almost 100,000 mothers in Florida. Still, lawmakers continue to underinvest in critical areas such as retroactive Medicaid eligibility and Medicaid Long Term Care waitlists. Lawmakers also have yet to expand the Medicaid program to all low-income adults, despite ARPA providing additional federal funding that would more than cover the cost of expansion.

The FY 2021-22 budget does not include adequate funding to move the needle on exorbitant waitlists for home- and community-based services (HCBS) for people with disabilities and older adults, which are designed to reduce their chances of requiring long-term institutional care (e.g., nursing homes).

→ Are economic development and public infrastructure projects included in the budget to help promote quality jobs, spur sustainable growth, and improve climate resilience?

Investment in Florida's infrastructure — transportation, public buildings, and water treatment systems — is important, particularly during an economic recession. Public infrastructure projects create jobs, increase safety during natural disasters, and help combat the impacts of climate change.[5] Right now, 9 percent of Florida's roads are in poor condition and the state's schools are 29 years old, on average.[6] In a state prone to hurricanes and floods, it is especially important to have modern, climate-resilient facilities.

The type and timing of infrastructure investments, however, is crucial in determining their economic impact. The controversial M-CORES project, which was passed in 2019 and includes 330 miles of new toll roads that had raised concern from community and environmental advocates, was repealed during the 2021 legislative session. Though the M-CORES project was eliminated, two of the three planned toll roads remain, continuing to pose economic and environmental threats.

Overall, state leaders prioritized environmental conservation in the final budget, with $100 million investment in the Florida Forever program, increased funding for the Everglades, and creation of the Resilient Florida Program to address the effects of climate change. However, a substantial driver of this roomier budget is the over $1.8 billion in ARPA funds that the state is relying on to support new and existing environmental programs. Moreover, its expanded wastewater management and new Resilient Florida programs are, controversially, funded by enacting a permanent sweep of half of documentary stamp tax revenue previously directed towards the Sadowski Affordable Housing Trust Fund.

→ Does the budget include provisions that will advance shared prosperity by nurturing inclusive communities and building a strong safety net?

The Legislature passed SB 2512, which reduces the funds earmarked for affordable housing by half, while at the same time preventing future sweeps of the Sadowski Affordable Housing Trust Fund. Still, the budget includes the largest appropriation for the trust fund in 12 years. While this is notable progress, permanently reducing the amount of revenue for affordable housing will further hamper Florida's ability to mitigate the state's affordable housing crisis in the long term.

Overall, the budget does not include adequate funding to ease the unprecedented hardships gripping Florida's communities because of COVID-19. While families still face difficulty putting food on the table and meeting their day-to-day needs, the final budget does not include significant measures to either reduce Florida's growing income inequality or provide targeted benefits to the state's working families. In fact, the budget does not include an increase in Temporary Assistance for Needy Families (TANF) cash assistance benefit allotments, even though those benefit levels have remained stagnant for nearly three decades, nor does it include needed reforms of Florida's failing Reemployment Assistance Program.

Finally, the budget provides an increase in funding for the Department of Corrections, including sizeable increases for inmate education and community supervision. However, considering the increased need for safety due to COVID-19, the corrections budget — even with these increases — is insufficient for addressing the fiscal challenges the department has faced in recent years.

→ Does the budget contain language to clean up and modernize the tax code for a strong future?

Nearly 80 percent of Florida's revenue is generated from the sales tax, which is driven by consumer spending and the state's tourism industry. Business closures, layoffs, and stay-at-home orders at the beginning of the pandemic meant that Florida's tourism and hospitality industries came to a near halt, significantly impacting the state's main revenue source. Over the past year, revenue projections, which had initially estimated shortfalls of $5.4 billion over two fiscal years, have been adjusted to reflect increased economic activity and a reduced shortfall (down to $1.3 billion as of April 2020).

The Legislature continued to pursue tax cuts, despite the projected revenue shortfalls and, more importantly, the need to ensure a more stable, adequate, and equitable tax system. Additionally, while lawmakers approved legislation (SB 50) to enforce the collection of sales tax from online purchases, instead of using the new revenue to bolster the general revenue fund, the Legislature has earmarked these funds for replenishing the state's Unemployment Compensation Trust Fund and cutting the business rental tax rate. Additionally, the Legislature passed other tax cuts, including sales tax holidays, which are largely ineffective and provide little benefit for Floridians.

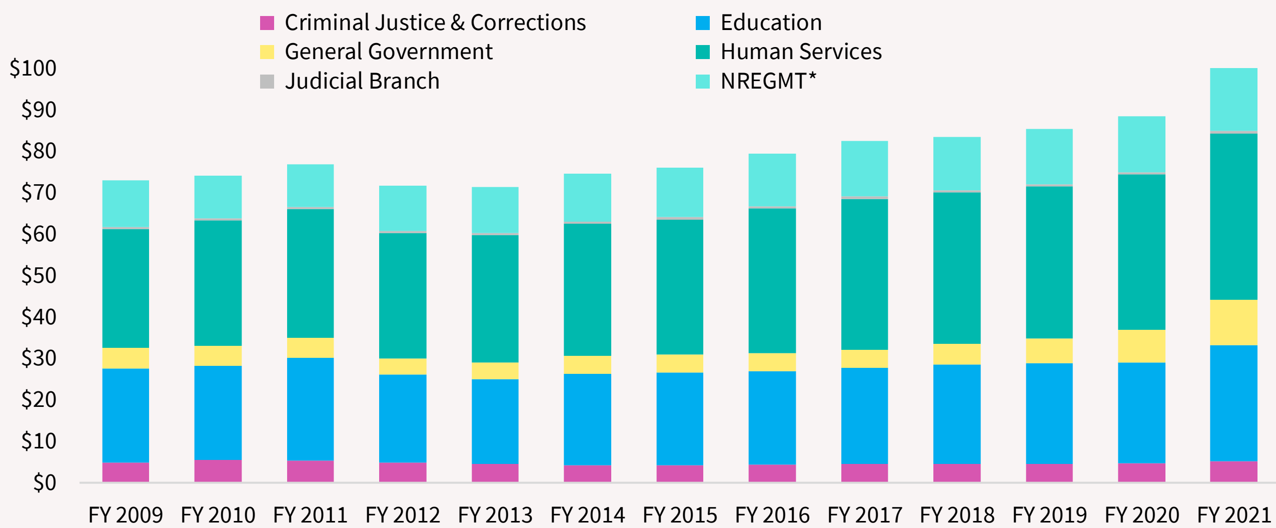
FY 2021-22 Final Post-Veto Budget:

BUDGET & REVENUE OVERVIEW

Like many states, Florida's budget has seen fluctuations over the past several years. After the Great Recession, which began in 2007 and ended in 2009, total appropriations decreased, as state revenue constricted. Since then, the total budget has steadily increased. *Figure 1* shows state appropriations — factoring in vetoes and any other subsequent actions taken that impact the budget — between FY 2008-09 and the current fiscal year, broken down by the six major service areas: Education, Human Services, Criminal Justice and Corrections, Natural Resources/Environment/Growth Management/Transportation (NREGMT), General Government, and the Judicial Branch.

Figure 1. ANNUAL FLORIDA OPERATING BUDGET BY YEAR AND SERVICE AREA

Total includes general appropriations, vetoes, budget amendments, and reversions. Inflation adjusted, in billions

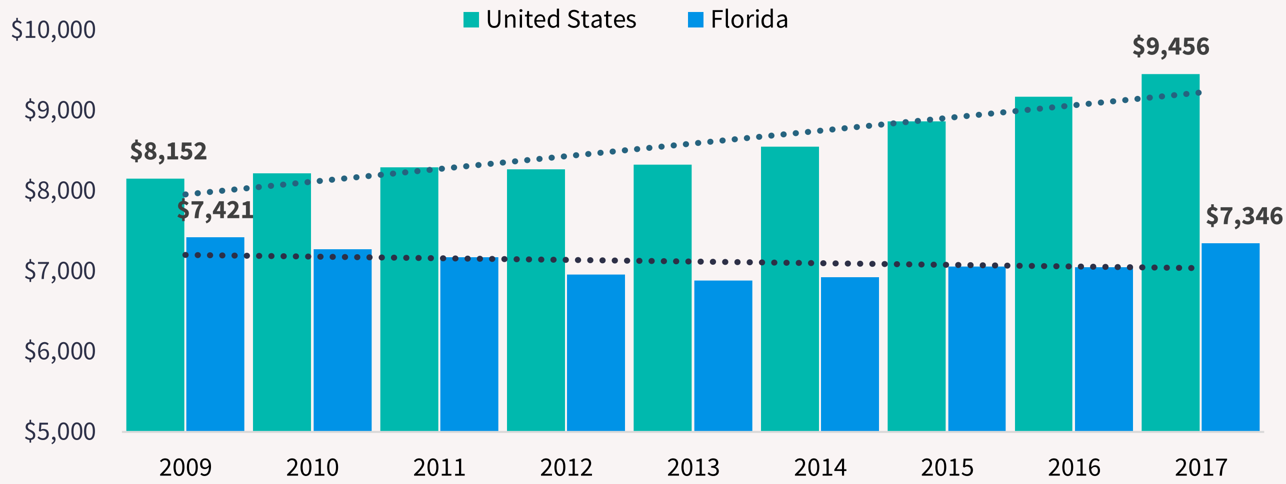


*Natural Resources/Environment/Growth Management/Transportation

While comparing year-to-year appropriations provides important insights into what direction Florida is moving in, it is even more instructive to examine investment over time that factors in the state's growing population. *Figure 2* shows that Florida lawmakers have underinvested in public services every year since the Great Recession. While other states increased their per capita spending as the economy improved, Florida went in the other direction. As a result, Florida ranks 46th among all states for its per capita investment of state and local resources in essential public services.[7,8]

Figure 2. FLORIDA RANKS 46TH ON INVESTMENT IN PUBLIC SERVICES

Per capita state and local government expenditures, 2009-2017



Source: Tax Policy Center. State and Local Government Expenditures, Per Capita.

Additionally, budget and revenue forecasts do not consider the foregone revenue resulting from state tax expenditures. This "shadow budget" has increased substantially since FY 2010, growing on average $780 million each year.[9] In FY 2020-21, Florida's shadow budget will cost the state $21.5 billion, a number that is likely to continue growing in the coming years.

Concerning the budgetary process, Governor Ron DeSantis released his FY 2021-22 budget proposal on January 28, 2021. His request totaled $96.6 billion, a 4.7 percent increase over the FY 2020-21 budget of $92.2 billion. Then, on April 8, 2021, the Florida House of Representatives passed its FY 2021-22 budget proposal. The House's proposal (HB 5001) totaled $97.1 billion, an increase of 5.3 percent over the FY 2020-21 budget. That same day, the Florida Senate passed its budget proposal (SB 2500). Their proposal totaled $95 billion, a 3 percent increase over the current budget.

After negotiations, both chambers passed a new budget, the General Appropriations Act (GAA) for FY 2021-22. The budget (SB 2500) totals $101.5 billion, a significant 10.05 percent increase over FY 2020-21. Per the state constitution, upon passage, the GAA must be presented to the governor for approval. On June 2, 2021, Governor Ron DeSantis signed the new "Florida Leads" budget,[10] vetoing $61.1 million from the budget's main sections and $1.4 billion from the "back-of-the-bill" sections. (See callout box below for more information on what is included in the budget's back-of-the-bill section.)

HOW IS THE STATE BUDGET BROKEN DOWN?

The Florida Constitution specifies that the GAA must be broken down into separate sections for each major program area: (1) education enhancement "lottery" trust fund item, (2) education (all other funds), (3) human services, (4) criminal justice and corrections, (5) natural resources, environment, growth management, and transportation, (6) general government, and (7) judicial branch.

The **"back of the bill" sections** are all remaining sections, outside of the major program area expenditures. These sections typically include employee compensation and benefits, adjustments to the operating budget (for the previous fiscal year), and trust fund sweeps.

The governor also vetoed $96.5 million in trust fund sweeps. The back-of-the-bill vetoes also cancel plans to deposit $1 billion from ARPA state funds into the newly created Emergency Preparedness and Response Fund and $350 million from ARPA into the Budget Stabilization Fund. In effect, $1.35 billion will be added to unallocated General Revenue.

FY 2021-22 BUDGET PROPOSALS

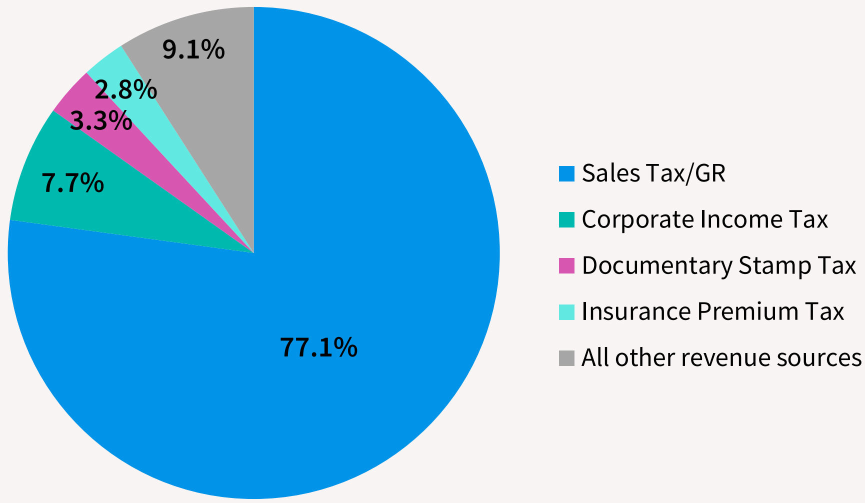
	FY 2020-21 Budget	Governor	House	Senate	Final Budget (Post Vetoes)
Total Appropriations	$92,215,192,783	$96,577,831,649	$97,077,881,519	$94,958,184,153	$101,482,531,478
Difference from Current Year Budget		+$4,362,638,866	+ $4,862,688,736	+$2,742,991,370	+$9,267,338,695

Sales Tax Revenue

Policymakers prepared their budgets using the Florida Revenue Estimating Conference's (REC's) general revenue forecast from December 2020. [11] Per this forecast, policymakers planned the budget with expectations of growth, including $26.8 billion in sales tax revenue for FY 2021-22. (See *Figure 3*.)

Figure 3. FLORIDA RELIES HEAVILY ON SALES TAX REVENUE AS A GENERAL REVENUE SOURCE

Revenue sources as % of total general revenue



Note: "All other revenue sources" includes Service Charges, Intangibles Tax, Corporate Filing Fees, Highway Safety Lic. & Fees, Beverage Tax & Licenses, Counties' Medicaid Share, Earnings on Investments, Tobacco Taxes, Article V Fees, Pari-mutuels Tax, Severance Tax, Indian Gaming Revenue, Other Nonop. Revenue, and Other Taxes & Fees.

Source :Florida Revenue Estimating Conference, "Executive Summary: Revenue Estimating Conference for the General Revenue Fund," December 21, 2020.

Throughout 2020, the REC adjusted its revenue outlook to reflect the impact of the pandemic.[12] In August 2020, the conference projected a revenue shortfall of $5.4 billion across FY 2020-21 and FY 2021-22. In December 2020, the conference released a more optimistic outlook, showing the shortfall to be $3.3 billion. To the benefit of policymakers, the conference has adjusted the severity of the shortfalls to $1.3 billion, with much of the increase due to sales tax revenue.

REVENUE ESTIMATING CONFERENCE GENERAL REVENUE FUND OUTLOOKS (in millions)				
	Pre-Pandemic			**New Forecast**
	January 2020	**August 2020**	**December 2020**	**April 2021**
FY 2020-21 Revenue Projection	$34,449.3	$30,990.1	$32,476.0	$33,951.8
Difference from Previous Forecast	*+ $86*	*- $3,459.2*	*+ $1,485.9*	*+ $1,475.8*
Total Shortfall		*- $3,373.2*	*- $1,887.30*	*- $411.50*
FY 2021-22 Revenue Projection	$35,686.8	$33,691.2	$34,314.1	$34,864.9
Difference from Previous Forecast	*- $25.5*	*- $1,995.6*	*+ $622.9*	*+ $550.8*
Total Shortfall		*- $2,021.1*	*- $1,398.2*	*- $847.40*
Total Shortfall FY 2020-21 and FY 2021-22		*-$5,394.30*	*-$3,285.50*	*-$1,258.90*

In the Sunshine State, the sales tax is important because it accounts for a vast majority of all general revenue. Since July 2020, economic activity and sales tax revenue in Florida has steadily increased as consumers redirected their spending from the hard-hit service sector to purchase goods. Consumers have also spent down the unusually large savings they built up during initial pandemic lockdowns. Positive spending patterns have continued such that the REC recently adjusted its sales tax revenue projections for FY 2021-22 upward from $26.8 billion to $27.1 billion. [13] Consequently, it is worth outlining several crucial factors that have the potential to impact sales tax collections and general revenue moving forward.

Five Factors that Could Thwart Sales Tax Revenue Growth

1. Floridians' savings are dwindling. As the Bureau of Economic Analysis reports,[14] nationally, after increasing to a 33.7 percent rate in April 2020 from the 7.9 percent for the entire 2018-2019 fiscal year, the personal savings rate (i.e., personal saving as a percentage of disposable personal income) for November 2020 was about 12.5 percent (or $2,136 in personal savings). The Office of Economic and Demographic Research (EDR) estimates that reduced savings have been responsible for at least $177.6 million in sales tax collections for FY 2020-2021.[15] More recently, the savings rate increased to 20.6 ($3,989) in January 2021, dropped to 14.7 ($2,622) in February, then rose again to 27.7 ($6,114) in March, and dropped to 14.9 ($2,814.2) in April.[16] As mentioned in previous FPI reports, the $1,400 stimulus checks included in ARPA may have driven personal savings up (as seen in the March spike) and increased sales tax collections as Floridians draw these savings down.

2. Tourism has taken a substantial hit. Nearly 15 percent of sales tax revenue comes from tourists. Unfortunately, Florida's tourism-sensitive economy is exceptionally vulnerable to the effects of the pandemic. In a presentation to the state's House of Representatives' Tourism, Infrastructure, and Energy Subcommittee,[17] the state's Office of Economic and Demographic Research (EDR) reported a 31.5 percent loss in sales tax revenue related to tourism. This is due to a decline in out-of-state tourists (particularly air travelers) and residents visiting restaurants, local attractions, and other leisure-based activities. Moreover, the Florida Economic Estimating Conference does not expect visitor levels and employment levels in the leisure and hospitality sector to return to pre-pandemic levels until 2024.[18]

3. Online sales tax collection will not add to general revenue. At the beginning of the legislative session, both chambers introduced bills (SB 50, HB 15) to modernize the enforcement of online sales tax collections. Previously, Florida's approach was to require a "use tax," meaning that residents were responsible for paying taxes on untaxed online purchases. Due to high compliance costs and lack of public information, use tax collections were notoriously low. As originally filed, SB 50 and HB 15 set out to fix this by making online marketplaces (e.g., Amazon, eBay, and Etsy) and sellers collect and remit sales taxes at checkout. Although sales taxes in Florida are among the most regressive in the nation,[19] early proponents of these initiatives mentioned that the increased revenue (up to $1 billion) could be used to uplift Floridians by making substantial investments in public services.[20] Unfortunately, lawmakers amended the bills. They included language stipulating that the new revenue would help replenish the Unemployment Compensation Trust Fund and reduce the tax on commercial rentals from 5.5 percent to 2 percent – effectively canceling out any revenue gains from modernizing online sales tax collection.

4. Sales tax holidays are costing the state millions. The tax package (HB 7061) for FY 2021-22 includes a ten-day back-to-school sales tax holiday in late July and early August for certain clothing, school supplies, and personal computers. The package also includes a 10-day disaster preparedness sales tax holiday in late May and early June, and a seven-day "Freedom Week" sales tax holiday the first week of July for certain admissions and recreational items and supplies. While lawmakers in several states have enacted similar sales tax holidays (16 states held them in 2019), the Institute on Taxation and Economic Policy explains that these holidays: do nothing to reduce taxes for low- and moderate-income taxpayers during the rest of the year, often result in sizeable hits to state and local revenue, create administrative difficulties for small businesses and tax agencies, and can be exploited by increasing prices or watering down sales during the holiday.[21,22] Accordingly, in terms of foregone revenue, the back-to-school sales tax holiday will cost $69 million, the disaster preparedness holiday will cost $10.5 million, and the "Freedom Week" holiday will cost $54.7 million. In total, sales tax holidays will cost Florida taxpayers $135 million this year.

5. Florida's economic recovery hinges largely on the swift and equitable distribution of COVID-19 vaccines. The widespread distribution of COVID-19 vaccines in FY 2021-22 underlies expectations of sufficient sales tax revenue and the recovery of the tourism industry. According to the Centers for Disease Control and Prevention,[23] as of June 3, 2021, 10.4 million people have received a COVID-19 vaccine in Florida.[24] Specifically, about 2 million people — 9.3 percent of Floridians — have received their first dose, and 8.4 million people — 39.1 percent of Floridians — have received the recommended doses needed to be considered fully vaccinated.

Trust Fund Transfers, or "Sweeps"

Although federal dollars, encouraging sales tax collections, and optimistic revenue forecasts have eased budgetary constraints, the post-veto budget for FY 2021-22 includes nearly $280.8 million more in trust fund sweeps than the FY 2020-21 budget. The increase is primarily driven by a sweep of $322.45 million from the Local Government Housing Trust Fund to the General Revenue Fund.

TRUST FUND SWEEPS, FY 2020-21 and FY 2021-22			
Agency	**FY 2020-21 Post-Veto Budget**	**FY 2021-22 Post-Veto Budget**	**Difference**
Agency for Health Care Administration	$45,000,000	$50,000,000	$5,000,000
Department of Business and Professional Regulation	$15,000,000	$15,000,000	$0
Department of Corrections	$0	$3,000,000	$3,000,000
Department of Economic Opportunity	$1,000,000	$322,450,000	$321,450,000
Department of Environmental Protection	$86,500,000	$0	($86,500,000)
Department of Financial Services	$17,500,000	$26,000,000	$8,500,000
Department of Health	$5,000,000	$44,800,000	$39,800,000
Department of Highway Safety and Motor Vehicles	$10,000,000	$0	($10,000,000)
Department of Law Enforcement	$1,000,000	$0	($1,000,000)
Department of Management Services	$1,000,000	$1,500,000	$500,000
Total	**$182,000,000**	**$462,750,000**	**$280,750,000**

During the Great Recession, state lawmakers began sweeping restricted trust fund dollars into the unrestricted General Revenue Fund. While these sweeps allow policymakers to avoid other more visible and less favorable measures (e.g., programmatic budget cuts), they also prolong financial difficulties by taking money away from specific programs (e.g., affordable housing) without automatically replenishing those funds.[25] In effect, sweeps create a multi-year financial burden on these programs and services.

It's important to note that the governor recently signed into law SB 2512, an act relating to documentary stamp tax distributions, the key source of funding for housing. Before SB 2512, the State Housing Trust Fund received approximately 24.17 percent of documentary stamp tax revenue. The new law reduces the distribution by more than half, directing 9.7 percent of revenue into housing; however, the bill also stops future sweeps by prohibiting transfers to the General Revenue Fund.

Rainy Day Funds

Another factor that has eased the budgetary constraints is the state's balance in rainy day funds and other reserves. These reserves are some of the most important tools that policymakers have to preserve services that people need, especially during economic downturns.[26] In effect, rainy day funds and other reserves can help reduce economic hardship during crises.[27] In Florida, policymakers have access to three central reserves:

- **Unallocated General Revenue Fund**. This fund holds about $1.9 billion.[28] The Unallocated General Revenue Fund consists of excess general dollars needed to meet General Revenue Fund appropriations for the current fiscal year. Since there is still a need to be cautious about funding demands throughout FY 2021-2022, this fund "may prove to be of greater than normal importance, making this a less likely candidate" for drawdown.[29] Due to the governor's $1.35 billion veto of ARPA funds, this may drive the unallocated balance up.

- **Budget Stabilization Fund (BSF).** This is the main rainy day fund and it holds about $1.7 billion. The BSF can only be used to offset a declared deficit or provide funding for an emergency.[30] Consequently, policymakers have limited access to the BSF. Before the governor's vetoes, policymakers approved a $350 million transfer of ARPA monies into this fund. However, guidance from the U.S. Department of Treasury (published after policymakers passed the pre-veto GAA) specifies that contributions to rainy day funds, financial reserves, or similar funds do not satisfy the intended use of ARPA monies. Specifically, resources made available under ARPA are meant to help meet pandemic response needs and provide relief for households and businesses.[31] A contribution to the BSF does not address these needs; it instead helps to save for future spending needs.

- **Lawton Chiles Endowment Fund (LCEF)**. As of December 31, 2020, the LCEF has an estimated market value of $958 million.[32] On August 25, 1997, the State of Florida entered into a settlement agreement as the result of a lawsuit (the *State of Florida, et al. v. American Tobacco Company, et al.)* that provided for payments to the state in perpetuity in the amount of $440 million annually beginning in 1999, adjusted for inflation and profits, and the level of sales of the settling defendants. In 1999, the LCEF was established to receive a portion of the nonrecurring receipts from the state's settlement agreement. The LCEF was meant to be a funding source to support health care programs and biomedical research activities related to tobacco use. This past session, the governor signed into law legislation (HB 5011) that terminates the LCEF, liquidates its assets, and transfers the balance to the BSF.

FY 2021-22 Final Post-Veto Budget:

HEALTH AND HUMAN SERVICES

→ Current Landscape

Florida ranks near the bottom on multiple national rankings of health and wellness. Even before COVID-19, the state had one of the highest rates of uninsured residents in the U.S., and lawmakers have failed to expand Medicaid to more than 800,000 uninsured, low-income residents. The ongoing failure to expand Florida Medicaid contributes to the growing racial health gap exacerbating health disparities in communities of color.[33]

Florida also lags far behind other states in investments for mental health and substance use disorder (SUD) treatment. Twenty percent of adults in Florida experience a mental illness.[34] The need for mental health and substance use care is increasing due to the COVID-19 pandemic. Adding to the pressure on Florida's already-strained community mental health system is the state's very high rate of uninsured people with mental illness. Mental Health America estimates there are 461,000 uninsured Florida adults with mental illness — the sixth highest percentage in the country.[35] Twelve Floridians are dying each day due to opioid overdoses,[36] and overdose deaths are surging during the pandemic.[37]

Home- and community-based services (HCBS) are critical in helping Florida's growing senior population and people with disabilities stay in their homes and avoid or delay nursing home or other institutional care. Institutional care can take a mental and physical toll on individuals and their families, and nursing homes cost anywhere from eight to 24 times more to the individual and taxpayers than HCBS.[38] However, enormous HCBS waitlists in the tens of thousands grow substantially year after year, keeping these services out of reach for many.

The pandemic has been a stark reminder that over the years Florida has made deep cuts to public health programs. These have been particularly severe for county health departments, which are intended to be the state's frontline hubs for responding to crises. Notably, between 2010 and 2018, Florida cut county health department funding by 10 percent, shrinking staff levels from 12,800 to 9,300.[39]

Florida policymakers, with the help of billions of additional federal dollars available to the state under ARPA, avoided most cuts and increased investment in already underfunded health and human services. ARPA would increase the portion of Florida's costs covered by the federal government (the Federal Medical Assistance Percentage, or FMAP) for two years if the state expanded its Medicaid program. This increase is estimated at $3 billion to $3.5 billion. These new Medicaid dollars under ARPA are in addition to the enhanced FMAP (an additional 6.2 percent) that Florida has been receiving since January 2020 under the Families First Coronavirus Response Act (FCCRA). This enhanced FMAP is projected to continue at least through March 2022. For FY 2020-21, due to these increased federal Medicaid dollars, Florida will realize a general revenue surplus of nearly $619 million.[40] For FY 2021-22, it is projected that just from July through December, Florida will receive an additional $1 billion in federal funding under FCCRA.[41]

Additionally, ARPA offers states a 10 percent increase in the FMAP for these services for one year. The increased federal funds must supplement current state funding to enhance, expand or strengthen these services. This could include adding services, increasing provider reimbursement, or decreasing wait lists, among other strategies. Florida could receive over $319 million additional dollars under this option.[42]

Florida's Temporary Assistance for Needy Families (TANF) program, the state's core safety net program for providing families with children means to meet basic needs, continues to do a poor job of reaching families who are struggling to make ends meet. For every 100 families with income below the federal poverty level, only about 13 receive cash assistance from TANF — 42 fewer than in 1996. Adjusted for inflation, Florida's TANF benefit levels are down more than 39 percent since 1996. Although the Supplemental Nutrition Assistance Program (SNAP), which helps families put food on the table, is an important thread in the state's safety net, SNAP and TANF combined still put families below 45 percent of the poverty level.

The state is also taking few of the comprehensive steps necessary to either address food insecurity state-wide or provide recipients of public assistance with meaningful education and training to empower them with the skills and education they need to get and keep good-paying jobs in today's workforce.[43]

ARPA also provides Florida with an additional $35 million in federal Pandemic Emergency Assistance Funds, which gives the state an extraordinary opportunity to temporarily supplement the cash assistance of TANF participants, who are among those with the lowest income in the entire state, to help them meet pandemic-related expenses.[44] Further, through federal funding provided by ARPA, Florida is also increasing WIC vouchers for fruit and vegetables to $35 per month per participant through September 2021 to improve the diet of WIC participants.[45]

→ Budget

HEALTH AND HUMAN SERVICES BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$39,223,586,984	$42,121,489,934	$42,335,701,768	$44,570,570,233	$44,562,737,298
Difference from FY 2020-21 Budget		+ $2,897,902,950	+ $3,112,114,784	+ $5,346,983,249	+ $5,339,150,314

This year's HHS budget of $44.5 billion is an increase of $5.3 billion from the 2020-21 fiscal year. Most of the HHS budget ($34.4 billion) is allocated to the Medicaid program, which is administered by the Agency for Health Care Administration (AHCA). More than 70 percent of the Medicaid budget is comprised of federal funding. The jump in the HHS budget for FY 2021-22 is largely due to the federal Medicaid funding needed to support higher Medicaid caseloads due to the pandemic and economic downturn.

During the legislative session, the House and Senate proposed draconian cuts to Medicaid, including cuts to optional services for adults, elimination of coverage for young adults (aged 19 and 20), and deep cuts to hospital reimbursement. Initially, neither chamber included in their respective budgets the additional federal Medicaid dollars flowing to the state for the duration of the public health emergency.

However, by the end of conference, a portion of the enhanced federal funds were added in and most of the proposed cuts were restored. Notably, it is anticipated that Florida will be receiving additional federal funding not reflected in the final budget due to the likely extension of the federal public health emergency through at least December 2021 and enhanced federal match extending through March 2022.

Notably, the budget includes an extension of postpartum Medicaid coverage from the current 60 days to a full year, which is projected to help over 97,000 mothers.[46]

However, the Legislature failed to take advantage of multiple other opportunities for boosting much needed investments in HHS. This includes:

- the decision to not expand Medicaid;
- failure to restore retroactive Medicaid eligibility for adults; and
- no funding to reduce the Medicaid Long Term Care program waitlist.

Medicaid Caseload

The budget fully funds Medicaid caseloads, which are projected to reach 4.6 million in FY 2021-22, the highest caseload count in the history of the program.

The Families First Coronavirus Response Act (FFCRA), passed in March 2020, gives states a 6.2 percentage-point increase in the federal share of Medicaid spending (the federal medical assistance percentage, or FMAP), as long as the COVID-19 public health emergency is in place. This helps the state cover higher Medicaid costs during the pandemic. To receive the FMAP increase, states may not cut eligibility or make it harder to enroll in or retain Medicaid (referred to as "the maintenance of effort" or MOE requirement).

The federal government has informed state governors that the public health emergency will likely remain in place through at least 2021, with enhanced federal funding available through March 31, 2022.[47] It is estimated that Florida would receive an additional $1 billion of federal Medicaid funding for July through December of 2021 alone.[48] Nevertheless, the final budget only includes the enhanced federal match through September 2021.[49]

KidCare

Projected caseloads in the KidCare programs (Florida Healthy Kids, MediKids, and Children's Medical Services) are fully funded at $553.8 million, which includes $414.4 million in federal funds. As of May 2021, there were 158,612 children enrolled in these programs.[50] Enrollment declined in FY 2020-21 due to the recession and resulting job losses, with a portion of children being shifted to Medicaid. Projected lower enrollment for FY 2021-22 and an enhanced federal match under FFCRA have reduced the need for state funding.

The health care conforming bill (SB 2518) requires Florida Healthy Kids Corporation to calculate a refund amount due from KidCare health plans failing to achieve a Medical Loss Ratio (MLR) at or above 85 percent and to deposit any refunds into the General Revenue Fund, unallocated. The MLR measures the fraction of the total insurance premiums that health plans use on clinical services as opposed to administration and profit. In FY 2018-19, $3.99 million in refunds were collected from health plans that did not achieve the 85 percent MLR requirement. [51]

Extension of Postpartum Medicaid Coverage

The final budget includes a new $239.7 million investment ($89.1 million in state funds, $150.6 million in federal funds) for extending postpartum Medicaid coverage from 60 days to one year. Postpartum coverage provides access to health care for new mothers who would otherwise be uninsured. While this is a significant step in addressing Florida's maternal health crisis, it is no substitute for Medicaid expansion. Medicaid expansion would extend continuous coverage to these women beyond one year.[52]

Increased Funding for Healthy Start

For nearly 30 years, Healthy Start has provided a universal system of care and safety net services for pregnant women and infants. The Senate budget included a $41 million cut to Healthy Start and would have shifted the responsibility of delivering these services to individual Medicaid managed care plans. Fortunately, the final budget does not make this cut and instead provides a $21.9 million increase for these services.

Medicaid Eligibility/Service Cuts

The most draconian cuts proposed during session were restored in the final budget agreement. However, despite enhanced federal Medicaid funding intended to protect beneficiaries from cuts during the pandemic, lawmakers did move forward with two reductions:

- **Elimination of coverage for over the counter (OTC) medications.** Currently, Florida Medicaid covers OTC medications listed on the preferred drug list (PDL) when prescribed by a licensed practitioner. In the last 20 years, more drugs that were once only available through a prescription, including many allergy medications and medications to treat reflux, have become available OTC.

  This coverage has been eliminated in the final budget, a cut of $22.6 million ($8.4 million from general revenue funds and $14.2 in federal funds). Eliminating this coverage may in the end increase overall costs in the Medicaid program because Medicaid beneficiaries unable to afford these medications will stop taking them, which will lead to more costly illnesses.

- **Elimination of Retroactive Medicaid Eligibility.** The health care conforming bill includes new statutory language that provides retroactive Medicaid eligibility solely for children and pregnant women and excludes all other adults. This makes permanent a cut that had previously been authorized by the Legislature on a year-to-year basis. Seniors and adults with disabilities are disproportionately affected. Without retroactive Medicaid benefits, thousands of these individuals are at risk of facing enormous medical debt arising from unanticipated catastrophic illnesses or injuries that require hospitalization or end-of-life nursing home care.[53]

Canadian Prescription Drug Importation Program

The Medicaid budget includes a $15 million appropriation for AHCA's administration of the Canadian Prescription Drug Importation Program. Section 381.02035, Florida Statutes, authorizes the state to purchase prescription drugs from Canada for use in various state programs, including Medicaid. The budget also authorizes the Department of Children and Families, Department of Health, and the Department of Corrections to transfer funding to purchase medications through the Importation Program. In November 2020, Pharmaceutical Research and Manufacturers of America (PhRMA) filed a lawsuit to stop these initiatives in Florida and other states. Before starting the program, Florida must get federal approval of its plan, which has not happened to date.[54]

Hospital Medicaid Reimbursement

Deep cuts proposed by both chambers in Medicaid reimbursement for hospital inpatient and outpatient services were ultimately restored in the final budget. The GAA and the implementing bill authorize AHCA to seek approval from the federal government to establish a "directed payment" program for hospitals — another tool states can use to provide supplemental payments to hospitals. Proviso language included in the GAA expressly requires that the state Medicaid match be raised through intergovernmental transfers (IGTs) contributed by local governmental entities such as counties and hospital taxing districts.

The budget also continues the $1.5 billion appropriation, including $925 million of federal funding, for the Low-Income Pool (LIP). LIP provides supplemental funding for mainly uncompensated hospital care costs. The required state match must be raised through IGTs. In past years, the state has not been able to access the entire $1.5 billion allotment because the full state match portion has not been raised through IGTs. Additionally, in the final budget, the Legislature appropriates $97.5 million to pay back to the federal government for a disallowance relating to the state's use of LIP and other federal supplemental hospital funding. The state recently filed suit against the federal government to challenge the disallowance.[55]

The deep hospital reimbursement cuts initially proposed for this year's budget underscore the ongoing challenges of year-to-year unpredictable funding to sustain sufficient hospital capacity to meet the needs of Medicaid beneficiaries as well as other under-served communities. If Florida chose to expand its Medicaid program, millions more in stable federal funding would be available to support hospitals.[56]

Medicaid Institutional Care

The budget includes $18.3 million in rate increases for institutional care facilities that serve people with intellectual disabilities (ICF/DD) who also have severe behavioral disabilities.

There were no funding cuts for nursing homes. As in prior years, AHCA is authorized to transfer funds appropriated for nursing home care to the Statewide Medicaid Managed Care Long Term Waiver to move people from skilled nursing to community-based alternatives, such as their own homes. A new requirement in the health care conforming bill specifies that nursing homes and their home offices annually submit to AHCA financial data using a uniform system of financial reporting.

Medicaid Expansion

The budget does not include an expansion of Florida's Medicaid program. Expanding Medicaid could benefit more than 800,000 uninsured adult Floridians. There is a large and growing body of research that shows Medicaid expansion saves lives[57] and saves state dollars well beyond the cost of expansion.[58] In addition, ARPA provides a substantial financial incentive for states to expand their Medicaid programs. With these incentives, it is projected that if Florida expanded its program, the state could draw down an additional $3 billion to 3.5 billion federal dollars over a two-year period.[59]

Community Mental Health and Substance Use Disorder Services

The pandemic has increased the need for community mental health and substance use disorder (SUD) services. The budget includes an additional $161 million in funding for community mental health/SUD services. However, most of the increase is from non-recurring federal COVID-19 relief funds. This includes funding through the Mental Health and Substance Abuse Block Grant ($80.5 million) with directions from the Legislature to prioritize treatment and support of uninsured individuals. Another $11.2 million of non-recurring funds are opioid litigation settlement funds, which must be used only in connection with the opioid epidemic. Additional non-recurring funds are from the federal State Opioid Response grant ($90.1 million, a $20,000 increase from the previous fiscal year.)

When these non-recuring dollars are exhausted, it will create a funding and treatment “cliff” unless state funds are appropriated to continue the increased service capacity. This creates uncertainty for providers on their capacity to keep delivering services and uncertainty for consumers as to whether they will be able to access ongoing treatment.

A new initiative taps into additional recurring federal dollars for behavioral health services. Specifically, DCF is authorized to use $9.6 million in general revenue as a state match for federal Medicaid funds to support Florida Assertive Community Treatment, comprised of multidisciplinary teams providing intensive treatment, rehabilitation, and support services for adults with serious mental illness. It is unclear whether general revenue saved from this initiative will be reinvested in community mental health SUD services.

Additional multidisciplinary treatment teams for children and adults were fully funded through general revenue. However, other essential behavioral health services such as crisis services and de-tox beds continue to be funded through non-recurring general revenue.

The post-veto budget also includes a $120 million appropriation in the education budget for school-based mental health services under the Marjory Stoneman Douglas Act. This is a $20,000 increase over FY 2020-21.

Home- and Community-Based Services (HCBS)

Massive waitlists and slim annual increases for home- and community-based services (HCBS) have left hundreds of thousands of Floridians languishing without care for years. Since the COVID-19 pandemic hit, the demand for HCBS has increased substantially, especially among older, homebound adults.[60] Investing more in these programs now can help offset taxpayer costs in the long-term. As people spend down what little savings they have while on the waitlists for these services, their assets will become low enough to qualify for Medicaid — at a life stage when health care is the most expensive. Investing in preventative HCBS programs can reduce the need for other more costly services such as institutional care.

Compared to FY 2020-21 levels, the budget:

- **Adds $95.6 million to serve approximately 1,900 individuals who are on the Agency for Persons with Disabilities (APD) waitlist (about 8 percent of the waitlist).**[61] As of January 2021 (the latest data available) there were 22,718 individuals on the waitlist.[62] APD provides a wide array of medical, social, behavioral, and residential services to individuals whose daily life is severely hindered by a developmental disability that was present before adulthood.

- **Includes no additional funding to take people off the waitlist for the Statewide Medicaid Managed Care Long Term Care (SMMC LTC) program.** As of March 2021 (the latest data available), SMMC has the largest waitlist, with 57,972 Floridians.[63] This program provides the most robust package of long-term care services. Notably, for every dollar the state spends on SMMC LTC, it receives $1.56 in federal reimbursement. Plus, for the duration of the federal COVID-19 public health emergency (expected through at least the end of 2021), the state is receiving an even higher federal match. The state could also be drawing down additional COVID federal relief funding to strengthen and supplement current services.[64] To date, the state has not indicated whether it will take up this option.

- **Adds $6.7 million to take approximately 575 people off the waitlist for the Alzheimer's Disease Initiative (ADI) (about 8 percent of the waitlist).** As of March 2021 (the latest data available), the ADI waitlist stands at 7,143 Floridians.[65] ADI is a Department of Elder Affairs (DOEA) program that provides respite and support services to family caregivers of individuals living with Alzheimer's disease and similar cognitive disorders.

- **Adds $7.2 million to take approximately 855 people off the waitlist for the Community Care for the Elderly (CCE) program (less than 2 percent of the wait list).** As of March 2021 (the latest data available), the CCE program waitlist stands at 49,852 Floridians. [66] CCE is a DOEA program that provides a continuum of care (e.g., case management, personal care, homemaking, adult day care) to functionally impaired seniors, especially those referred to Adult Protective Services for risk of abuse, neglect, or exploitation.

- **Includes no additional funding to take people off the waitlist for Home Care for the Elderly (HCE).** As of March 2021, the HCE has a waitlist of 11,800 Floridians.[67] HCE is a DOEA program that provides subsidies to individuals caring for a senior in a private home setting. Nearly 1,500 more people have been added to the HCE waitlist over the past eight months.

HCBS WAITLISTS

		Number of People Served with Increased Funding in Proposed Budgets			
Type of HCBS	**Size of Waitlist***	**FY 2020-21 Budget**	**House**	**Senate**	**Final FY 2021-22 Budget (Post-Vetoes)**
Alzheimer's Disease Initiative	7,143	244	153	0	575
Community Care for the Elderly Program	49,852	501	272	0	855
Home Care for the Elderly Program	11,902	146	0	0	0

* Waitlist numbers accessed via the Florida Council on Aging. Estimates for how many additional people would be served under House and Senate proposals are based on the House's estimated cost of $8,418 per individual for CCE, $4,119 per individual for HCE, and $11,654 per individual for the Alzheimer's Disease Initiative.[68]

Current waitlists include all seniors/people with disabilities who have been screened by the appropriate Aging and Disabilities Resource Center and determined to need services. These waiting list numbers may substantially change in the future due to a new 2020 law.[69] It requires DOEA to continue placing individuals with high priority scores on the waitlist. However, it provides the DOEA discretion on whether to add individuals with low priority scores to the waitlist. AHCA is currently developing new rules for this purpose.

Public Health Funding

The final budget includes $1 billion for county health department funding, an increase of $27 million from FY 2020-21. However, the budget does not include funding for additional positions, even though 3,500 positions have been slashed from county health department budgets since 2010.

The budget also increases funding for the Office of Minority Health and Health Equity (OMHHE). The OMHHE is responsible for helping to improve health and health care outcomes for communities of color by developing or advancing policies, programs, and practices that address health, social, economic, environmental, and other factors which impact health.

Special Supplemental Nutrition Program for Women, Infants, and Children

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is a federally funded program that provides healthy food and one-on-one nutrition counseling not only to low-income pregnant, breastfeeding, and non-breastfeeding postpartum mothers, but also to infants and children under the age of 5 at nutritional risk. Yet the WIC participation of eligible families has been on a steady decline for years. In 2020 alone, participation in WIC declined by more than 20,000 in Florida despite increased food insecurity and need created by the pandemic.[70] Nonetheless, the budget keeps funding for Florida's WIC program at $251 million, the same level as FY 2020-21. This funding comes exclusively from the federal government.

WIC holds the promise of a healthier future for low-income infants and children in Florida. The program is associated with better overall health outcomes for infants and children who are nutritionally at risk, as well as a reduction in low-birth-weight rates and improved fetal and cognitive development. In addition to giving low-income children access to a more nutritious diet, WIC plays a role in bettering school performance. However, if participation of eligible families in the program continues to shrink, that promise will not be realized.

The decline in WIC participation calls for funding of collaborative strategic planning by lawmakers, state agencies, and health professionals, working in concert with eligible families, to begin to explore impediments to participation and effective workable solutions. Because many otherwise eligible families are not being served, Florida should be investing funds from general revenue to explore specific reforms and analyze barriers that keep eligible families from participating in the program.

Temporary Assistance for Needy Families

The budget appropriates $127 million for Temporary Assistance for Needy Families, $12.2 million more than the FY 2020-21 funding level. This increase is due to growth in the TANF caseload during COVID-19 after Floridians lost jobs and income, and not due to any effort to reform TANF payments. What lawmakers should do, however, is increase TANF payment levels to meet the basic needs of children in families with low income.

TANF helps families with very-low income make ends meet by providing them cash assistance to pay for subsistence needs like toothpaste, diapers, rent, and utilities. While DCF included a reduction in TANF as a potential cut in its annual "Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for Legislative Budget Request Year" exercise for FY 2021-22,[71] DCF itself cautions against implementing the cut because of the adverse impact on critical safety net programs and services, which are already operating at capacity.

Florida has kept TANF payments at the same level for almost three decades. The maximum TANF benefit for families in Florida — $303/month for a family of three — is only about 17 percent of the poverty level, which is not enough for families to get by on. Inflation has eroded this payment value by almost 40 percent. In fact, TANF benefit levels in the Sunshine State are about 24 percent of fair market rents, and even if a family receives both SNAP and TANF, those benefits combined keep the family under 45 percent of the poverty level.[72]

Florida's TANF program, because of its stagnant cash assistance levels, is not fulfilling its intended purpose of promoting economic self-sufficiency and providing families the temporary help they need in hard times to keep their children out of foster care.

ARPA's TANF-linked Pandemic Emergency Assistance Fund (PEA) provides Florida with more than $35 million to meet the emergency needs of struggling families with children, including children of color who are more likely to live in poverty. Although Florida has not yet announced details for how it will use those funds, the state should consider providing a temporary boost to cash assistance allotments to provide immediate relief to TANF recipients who live well below the poverty level and need help to catch up on unexpected expenses incurred during COVID-19.

The budget also does not include adequate investment in meaningful supports for TANF recipients to improve their education or build skills for stable employment. In the TANF program, most recipients who do not have a disability are required to participate in the TANF Employment and Training (E&T) program as a condition of eligibility unless they have a good reason to be excused. Nonetheless, many Floridians in TANF E&T either do not get the targeted education and training necessary to boost their employability or they lose their assistance when significant obstacles, such as health problems or lack of child care and transportation, keep them from being able to follow through.[73] The program should provide robust work supports targeted to the needs of the individual family instead of terminating cash assistance when barriers are insurmountable or subjecting participants to cookie-cutter E&T assignments.

Veterans and the Military

The budget funds the Department of Veterans' Affairs (DVA), which assists veterans in accessing benefits and operates long-term care facilities for veterans in Florida, at $152 million, roughly $3 million more than was appropriated in the previous fiscal year. Although the governor vetoed $150,000 for repurposing a facility for veterans in Sunrise, the budget does include $750,000 for K9s for Warriors, $900,000 for K9 Partners for Patriots, $500,000 for the Florida Veterans Legal Helpline, and $1.3 million for Veterans Employment and Training Services.

The budget includes $70 million for the Department of Military Affairs (DMA), a reduction of about $2 million from FY 2020-21. As part of DMA's appropriation, the Legislature funds the National Guard Tuition Assistance (NGTA) program at just over $4 million, the same as the previous year's funding level. NGTA assists National Guard members who are seeking undergraduate or certain postgraduate degrees.

FY 2021-22 Final Post-Veto Budget:

PUBLIC SAFETY & CORRECTIONS

→ Current Landscape

Florida's Department of Corrections (DOC) is the third largest state prison system in the country. In fact, Florida's incarceration rate is higher than all the 13 founding NATO countries: USA, Canada, and the 11 European countries. Since 1996, the number of people serving 10 or more years has tripled. As a result, the state has not been able to properly respond to the costs and needs associated with its incarcerated population. Inmates' health costs have significantly increased, which caused the department to experience a major budget deficit in FY 2018-19. However, due to the impact of COVID-19, Florida's prison population has seen a substantial drop in FY 2020-21. Despite the decrease, the DOC continued to face major challenges; illustratively, DOC Secretary Mark Inch has reported that the department is in "crisis," with several vacant security posts, serious staff shortage, and insufficient funds to fully cover the salaries of all authorized positions.[74]

→ Budget

PUBLIC SAFETY & CORRECTIONS BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$4,918,224,703	$5,136,060,283	$5,022,140,470	$5,218,482,465	$5,216,002,465
Difference from FY 2020-21 Budget		+ $217,835,580.00	+ $103,915,767.00	+ $300,257,762	+ $297,777,762

Department of Corrections

The budget includes $2.89 billion for DOC, an increase of $130 million over the FY 2020-21 funding level. In the past 10 years, DOC's budget has grown by 7 percent, and due to funding constraints caused by COVID-19, DOC has been dealing with the increasing need to ensure the safety of staff and those who are incarcerated during the pandemic. The budget included some relief to the most critical issues DOC facilities have been experiencing for the past decade, which are understaffing, shortage of educational teachers, and maintenance. A significant portion of DOC's budget over the last two fiscal years has gone toward funding for treatment of Hepatitis C and mental health, as well as compliance with the Americans with Disabilities Act, as ordered by a court mandate. As a result, key re-entry programs were underfunded.

Inmate Education

The budget includes $43 million for basic education skills, a sizable increase of at least $4 million more funding over the previous year. This increase is important because hiring and retaining quality teachers has been a persistent issue for the department, and in the past few years, some facilities did not have even one teacher. Some of those efforts are already underway with the previous year's budget, which included funding for 17 positions for academic education and 17 for wellness specialists.

Maintenance and Repairs

The budget includes $207 million for maintenance and repair projects at correctional facilities, which is roughly $8 million more than the FY 2020-21 budget. The budget allocates $12 million for constructing and equipping the Lake Correctional Institution Mental Health Facility. Moreover, another $12 million is provided to address the most pressing infrastructure issues affecting DOC.

Health Care

The budget includes $567 million for inmate health care services, the same amount as the previous year's funding. Last year, the governor vetoed $28 million for Hepatitis C treatment for individuals who have been diagnosed and are at level F0-F1, or the early stage of their diagnosis. This was due to the state's ongoing court appeal that seeks to challenge an existing court mandate that requires treatment for all inmates who have been diagnosed with Hepatitis C, regardless of the stage of their diagnosis. A judge has ruled that the state can delay treatment for those who are in the early stages of their diagnosis.

Operations

The budget offers $864 million for operations, which is more than the FY 2020-21 budget of $822 million. Notably, $634 million is appropriated to continue a new retention step plan, which would convert shifts for correctional officers, correctional probation officers, and inspectors from 12-hour shifts to 8.5-hour shifts, as proposed by the DOC Secretary.

Community Supervision

Community supervision receives $240 million in the budget, a significant increase over the previous year's funding level of $227 million. Additionally, the budget invests $26 million in community substance abuse prevention and evaluation, a sizable increase from the FY 2020-21 level.

Department of Juvenile Justice

The Department of Juvenile Justice (DJJ) receives $586 million in the budget, roughly $1 million less than FY 2020-21 funding of $587 million.

The budget includes $128 million for detention centers. From this funding, the DJJ is mandated to conduct a comprehensive statewide review of county-level data, including a gap analysis of services and programs available across all counties in the state, to evaluate the implementation of juvenile justice policies at the county level.

Community supervision programming obtains $93 million in funding. From this funding, $4.22 million is specifically recommended to provide alternative services to youth who are at risk for commitment. Additionally, the budget includes $109 million for non-secure residential programming, substantially less than FY 2020-21 funding of $123 million. Also, the budget allocates $1 million to provide for a retention plan for direct care workers in community intervention programs, community supervision programs, non-secure and secure residential programs, and prevention programs to help reduce turnover and retain employees.

The budget maintains the same level of funding from FY 2020-21 for delinquency prevention, $92 million. The governor vetoed $1.8 million in several projects. Diversion programs have been effective as an alternative to juvenile arrests. They provide innovative and hands-on approaches to help divert at-risk kids from delinquent behavior. Additionally, diversion programs offer great fiscal benefits for the state in the long run. A cut to these funding programs would have a sizable impact on communities across the state.

FY 2021-22 Final Post-Veto Budget:

EDUCATION

EDUCATION BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$26,747,188,967	$28,717,566,918	$26,339,100,782	$30,104,943,878	$30,088,215,350
Difference from FY 2020-21 Budget		+ $1,970,377,951	- $408,088,185	+ $3,357,754,911	+ $3,341,026,383

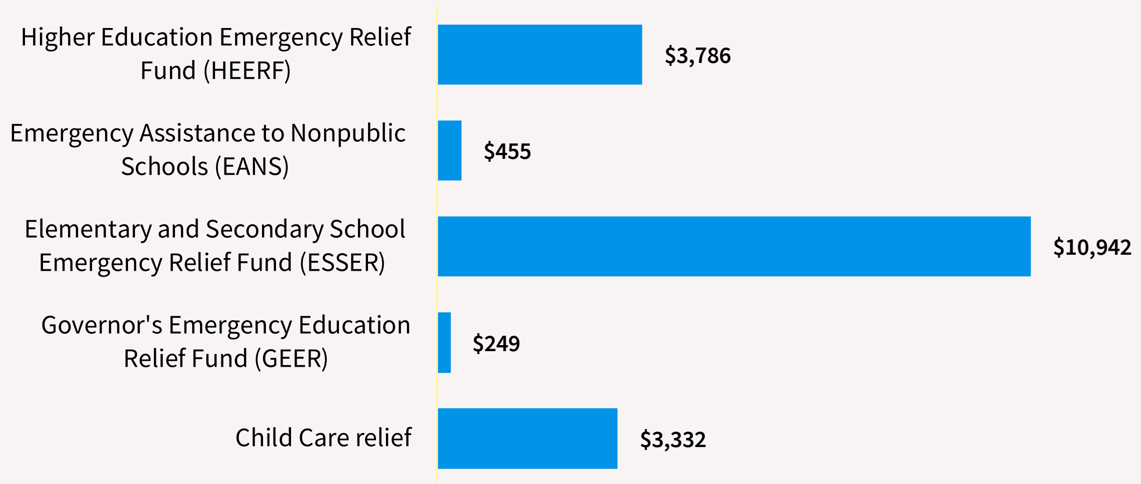
→ Current Landscape

The pandemic has caused an upheaval in the state's education sector, from child care centers pivoting to serve children of first responders and dealing with dramatic dips in enrollment, to schools pivoting to hybrid models that stretch their capacity, to universities grappling with creating safe, valuable experiences for students. After a unique budget year in which state revenues fluctuated and federal grants flowed, the final budget boosts state funding for early learning, K-12, and the college and university system, after incorporating the billions of dollars from federal COVID relief to Florida's education system.

In a most unusual year, the federal government passed three relief laws that infused the state's child care and education system with billions of supplemental dollars, to support the needed response to the pandemic and to address significant drops in revenue. Between the CARES Act (2020), CRRSA Act (2020), and ARPA (2021), Florida's child care, K-12, and higher education systems stand to receive $18.04 billion. (See *Figure 4.*) This is equal to an astounding 60 percent of the entire FY 2021-22 state education budget.

These Education Stabilization Funds (ESF) were not included in the FY 2020-21 budget, nor were they included by and large in the proposed FY 2021-22 budgets of the House and Senate. In a relatively rare move, the post-veto budget includes significant ARPA funds in the "back of the bill" for early education ($2.47 billion) and K-12 school districts and teacher bonuses ($7.25 billion). In allocating CARES Act funds, in 2020, the governor's office and the Florida Department of Education operated outside of the usual state budget process, often with broad latitude and little input from Legislators. During the 2021 Legislative session, lawmakers had an opportunity to be more involved in the planning for the CRRSA Act and ARPA funds. For a significant portion of that funding, the Legislature still punted to the executive branch, giving the Florida Department of Education spending authority for CRRSA and ARPA funding and instructing the department to submit plans and budget amendments (most likely over the summer and early fall of 2021) for fund disbursal.

Figure 4. FEDERAL COVID RELIEF SIGNIFICANTLY BOLSTERED FLORIDA EDUCATION
Total Florida allocations for child care and education funds across CARES, CRRSA, and ARP Acts of 2020 and 2021. In millions.



EARLY CHILDHOOD AND PRE-K-12 EDUCATION

→ Current Landscape

Florida voters passed a constitutional amendment in 2002 that mandated the state provide free, quality, universal voluntary pre-Kindergarten (VPK). The program pays for three hours of educational programming a day to four- and five-year-old children. There is no income eligibility; in fact, 77 percent of eligible four-year-old children in the state attend VPK, one of the highest participation rates in the country. However, many families find themselves struggling to pay for the remainder of each day's services. Florida's per student VPK spending ranks 41st out of the 43 states that offer free VPK. Three hours a day is hardly enough for robust, quality education for children.

Florida's School Readiness Program offers financial assistance to low-income families for early education so parents can work, and their children will be prepared for school. Most of the funding comes from the federal Child Care and Development Block Grant (CCDBG). The program is available to families with income below 150 percent of the federal poverty level, and most counties usually have waiting lists for participation. Even pre-pandemic, less than half of eligible Florida families were lucky enough to receive School Readiness vouchers to assist with the ever-increasing cost of child care.

The pandemic dramatically altered the landscape for child care in the state and the nation. Most Florida's centers shut their doors in spring of 2020, and then reopened with support of CARES Act dollars administered through the state, which prioritized serving children of first responders and also paid providers according to enrollment instead of attendance, girding against the worst predictions about the sector from early in the pandemic. Indeed, in his presentation on the governor's budget proposal to the Senate Appropriations Subcommittee on Education, Florida Department of Education's former Chief of Staff Alex Kelly pointed to agency surveys that indicate over 98 percent of child care providers in the state were open as of January 2021. However, child care advocates still express worry about the fiscal pressure due to drops in enrollment which have yet to fully rebound and are hopeful the state continues to support providers in a flexible manner. The Office of Early Learning (OEL) will once again have to decide how best to distribute significant COVID response aid as the federal government begins to distribute the supplemental CRRSA Act ($635 million to Florida) and ARPA ($2.473 billion) child care support dollars through the CCDBG.

→ Budget

Voluntary Pre-Kindergarten (VPK)

VOLUNTARY PRE-KINDERGARTEN BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$412,158,049	$405,427,397	$405,393,757	$408,568,112	$408,568,112
Difference from FY 2020-21 Budget		-$6,730,652	-$6,764,292	-$3,589,937	-$3,589,937
VPK Per-Pupil School Year Funding	$2,486	$2,486	$2,486	$2,486	$2,486
Difference from FY 2020-21 Per-Pupil School Year Funding		$0	$0	$0	$0

The final budget for VPK keeps the per-pupil funding level at $2,486 and drops funding for the program overall by about $4 million, a reflection of the pandemic-induced attendance fluctuations. The state's VPK enrollment was 157,000 in 2019-20, and shrank to about 116,000 children enrolled in 2020-21, a drop of 26 percent.

The VPK program is funded entirely from general revenue funds. While the base allocation was kept level in the governor's proposal, it is still below the base student allocation in FY 2005-06, the first year of the program. Moreover, if the base allocation had kept up with inflation, it would have amounted to $3,293 today.

School Readiness Program

SCHOOL READINESS PROGRAM BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$895,877,228	$920,877,228	$945,877,228	$932,877,228	$932,877,228
Difference from FY 2020-21 Budget		$25,000,000	$50,000,000	$37,000,000	$37,000,000

The budget boosts funding levels for the School Readiness Program by $37 million. Between FY 2018-19 and FY 2020-21, funding for this program increased by $205 million, wholly through federal funding increases of the CCDBG. This was a welcome infusion for child care advocates, who have drawn attention to the program's long waiting lists and uneven provider quality. In October 2020, there were 20,709 children on waiting lists for School Readiness vouchers across the state's Early Learning Coalitions, down from 31,000 in 2017-2018.[75] However, much of the lack of demand in 2020 and into 2021 was due to the pandemic. Additionally, in FY 2020-21 and FY 2021-22, the Legislature appropriated $60 million and $72 million (respectively) within the School Readiness funds to reduce waiting lists in the state.

For the School Readiness Program, the budget includes a carve-out of $30 million in matching funds for local programs that expand eligibility up to 200 percent of the federal poverty level if family income does not exceed 85 percent of the state median income.

Additionally, the OEL received $224 million from the CARES Act Education Stabilization Fund and will receive $635 million from CRRSA Act funds and $2.743 billion from ARPA funds toward child care supports in response to the COVID-19 crisis.

The budget includes a provision detailing that $348 million from CRRSA funds for child care will be disbursed when the OEL submits a plan for usage of the funds and a budget amendment. The budget requires OEL to develop the plan for this funding "in collaboration with the early learning coalitions, child care providers, the Florida Children's Council that represents local match funders, and Florida-based child care provider associations."

Additionally, the budget includes $166 million from the increase of federal CCDBG funding to pay for $1,000 bonuses to child care instructors. This is a significant recognition of these individuals' dedication during the pandemic and their problematically low average wages. To further alleviate issues related to inequitable pay and reimbursement levels across the state's School Readiness child care providers, the budget also includes $40 million for the pay differential program and $100 million for provider rate increases.

In Sections 43 and 44 of the budget ("the back of the bill"), $1.52 billion and $950 million (respectively) is awarded to OEL for FY 2020-21 from ARPA funding to be placed in reserve until OEL submits detailed plans for expenditure in accordance with ARPA. Unlike the CRRSA funding appropriated, this large pot of funding does not have the proviso that OEL must engage with varied early learning stakeholders; however, the ARPA guidance requires a public hearing on the state's plans for ARPA funds, and OEL has yet to publish information about this opportunity for public input. This combined back-of-the-bill $2.47 billion in ARPA funding for early learning in Florida is in *addition* to the funds appropriated in the FY 2021-22 budget for School Readiness, VPK, and other early learning programs detailed above. The federal ARPA guidance provides encouragement for states to utilize the funds to address low pay for child care instructors and provider pay rates:

> "OCC strongly recommends that lead agencies prioritize increasing provider payment rates and workforce compensation so that child care providers can retain a skilled workforce and deliver higher-quality care to children receiving subsidies. Using these funds to increase compensation will improve care quality, give parents a wider range of options from which to choose, boost wages for a chronically underpaid workforce, and better support the small businesses that comprise the child care sector."[76]

K-12 EDUCATION

→ Current Landscape

Providing a quality education to all of Florida's students is a core constitutional responsibility of state government and critical to economic growth. Adequate state funding for education provides the foundation for students to compete in an ever-changing economy, and it helps to attract highly qualified teachers and maintain the equity and fairness of Florida's education system.

In the wake of the Great Recession, many states cut education funding dramatically after state and local revenues plummeted. While many states rebounded in the years that followed, Florida's investment per-pupil was cut to 22.7 percent beneath pre-recession levels, after adjusting for inflation. State and local combined funds for Florida's primary and secondary (PreK-12) education dropped $2,767 per pupil from 2008 to 2016, inflation adjusted.[77] This funding shortage has significantly suppressed teacher salaries — Florida's average teacher pay ranked 47th in the nation in 2019.[78] Florida cut teacher pay more than any other state from 2009 to 2018. (See *Figure 5*.)

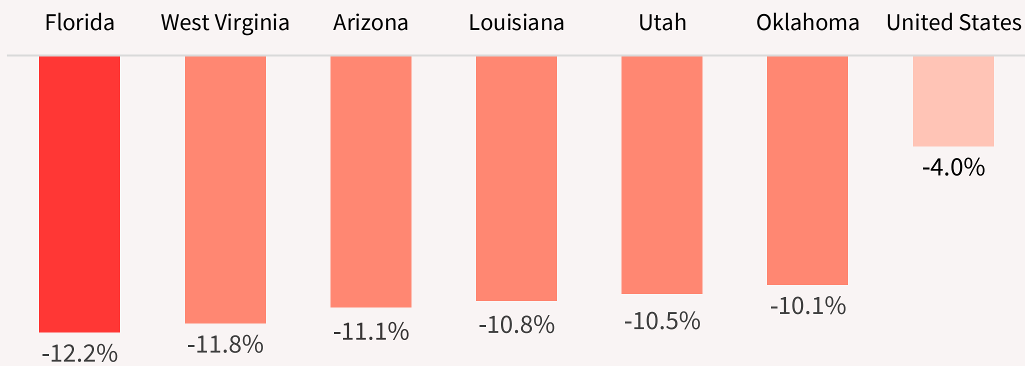
Now, as Florida and the nation emerge from a pandemic and economic crisis, significant federal aid, both to the school districts and the state, have profoundly buoyed the budgets for Florida's public schools.

During the 2020-21 school year, the state estimates that public school enrollment dropped by 58,103 full time equivalents year over year, indicating a drop in enrollment by 2 percent for Florida's public K-12 schools. This was the first drop since the 2008-09 school year. Because of the unprecedented nature of the crisis, during FY

2020-21, the state allowed district budgets to be "held harmless" for drops in enrollment, considering their funding is based on quarterly student counts.

Figure 5. FLORIDA CUTS TO AVERAGE TEACHER PAY HIGHEST SINCE GREAT RECESSION

Percent change in state average K-12 teacher pay, inflation adjusted, FY 2009-2018



Source: "Ranking of the States 2017 and Estimates of School Statistics 2018," NEA Research, National Education Association, April 2018.

→ Budget

K-12 EDUCATION BUDGET

		FY 2021-22 Budget			
	FY 2020-2021 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
K-12 Total State Funding - FEFP	$12,859,590,069	$12,769,063,133	$12,269,203,573	$12,903,776,586	$12,903,776,586
K-12 Total State Funding – Non-FEFP	$404,894,757	$440,682,993	$367,432,513	$303,779,411	$293,696,867
K-12 Total Local Funding	$9,663,594,905	$9,875,278,157	$9,868,674,913	$9,919,815,731	$9,919,815,731
K-12 Total Federal Funding	$1,874,629,022	$3,682,859,628	$2,291,536,048	$4,264,606,313	$4,264,606,313
K-12 per-pupil spending	$7,756*	$7,850	$7,787	$7,795	$7,795
K-12 base student allocation	$4,319	$4,372	$4,319	$4,373	$4,373

*2020-21 4th calculation

K-12 SELECT PROGRAMS

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Florida Classroom Teacher Compensation Program	$500,000,000	$500,000,000	$500,000,000	$550,000,000	$550,000,000
K-12 Mental Health Assistance Allocation	$100,000,000	$120,000,000	$100,000,000	$120,000,000	$120,000,000

The budget:

- **Increases the state's portion of the Florida Education Finance Program (FEFP).** While the Senate and House proposals decreased the amount of the state's contribution to the FEFP, the final budget increased it by $44 million (a less than 1 percent increase). One large driver of the increase in the FEFP from the Senate and House proposals to the final budget is that the number of students projected for the 2021-22 school year slightly increased; because the FEFP formula is driven by student counts, this leads to a bump in FEFP Base funding. Additionally, the budget boosts the rate of the Base Student Allocation (BSA) by $54. BSA is the most flexible spending bucket for schools and the best measure for comparing year-to-year K-12 funding.

- **Includes an increase for the local K-12 contribution by $256 million.** The increase in the local funding is due to rising property values. The budget keeps the millage rate for property taxes level, a departure from the past few years.

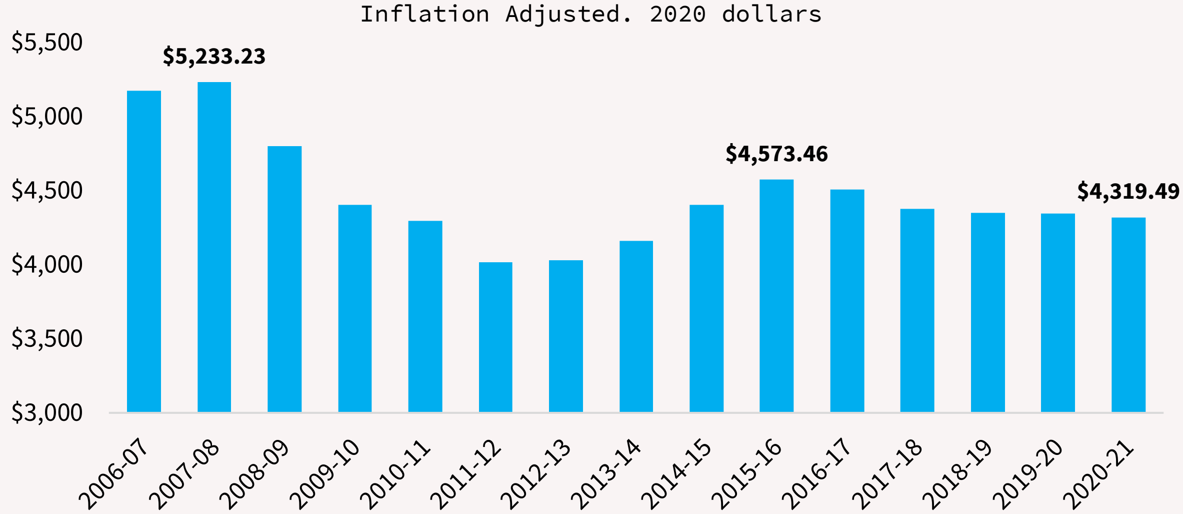
- **Includes a dramatic increase in federal funding.** The FY 2021-22 post-veto budget includes a $2.39 billion increase in federal funding (a 127 percent increase), which is all from allocating a portion of ESSER funds (of the $10.9 billion Florida is set to receive in ESSER). These ESSER funds are for non-enrollment assistance ($112 million), academic acceleration ($562 million), and technology assistance ($140 million). Additionally, the budget includes a $1.16 billion lump sum from CRRSA ESSER funds to the Department of Education, with disbursement contingent upon submittal of detailed plans created in collaboration with each school district.

- **Includes over $7 billion in ARPA funding for K-12.** The budget also appropriates in Section 36 and Section 45 ("the back of the bill") $211 million and $6.82 billion (ARPA), respectively, for FY 2020-21. These funds are above and beyond the federal funds appropriated that are detailed above. Dispersal of these funds is also contingent upon submittal of detailed plans created in collaboration with each school district. The back-of-the-bill funding also includes appropriating $216 million from ARPA funds to pay for bonuses of $1,000 to public school full-time teachers and principals.

  State funding for education comes from the General Revenue Fund (sales and other taxes), the Educational Enhancement Trust Fund (lottery proceeds), and other trust funds. In nominal dollars, the budget's $4,373 in BSA funding would be the highest on record in Florida. However, when adjusted for inflation, the BSA for FY 2007-08 would equal $5,233 in today's dollars. (See *Figure 6.*) Florida's state and local spending on K-12 education has yet to rebound to levels prior to the Great Recession (2007-2009). Still, the funding boost for BSA is the largest since FY 2015-16, and the BSA funds do not include funding from CARES, CRRSA or ARPA, which provided a combined $10.9 billion (44 percent of the total FY 2020-21 K-12 budget) to school districts to pay for COVID-related expenditures, make up for lost revenue, and for services to address learning loss.

Figure 6. K-12 BASE STUDENT ALLOCATION

Inflation Adjusted. 2020 dollars



- **Increases the amount dedicated to increasing teacher pay to $550 million.** The budget includes an additional $50 million investment for increasing teacher salaries. The $550 million will go toward salary enhancements aimed at increasing the minimum base pay for teachers and other full-time instructional personnel, including certified prekindergarten teachers, to at least $47,500. Each district will be able to use 20 percent of their share of the appropriation for raising overall pay, to include veteran teachers. While Florida's average teacher starting pay ranked 29th in the U.S. for FY 2018-19, its average teacher pay overall ranked 47th in the same year.[79] These datapoints bolster the argument that a larger investment should be made in increasing pay for teachers at every point in their career to improve both recruitment and retention.

- **Increases funds for Mental Health Assistance.** The budget funds mental health assistance for students at $120 million, an increase of $20 million. These funds will go toward mental health services provided at K-12 schools.

HIGHER EDUCATION

→ Current Landscape

Researchers have found that the more educated a state's populace is, the higher the median wage.[80] This makes sense on an individual level: in Florida, the median wage for someone with a bachelor's degree ($66,301) was roughly 2.4 times that of someone with a high school diploma alone ($27,522) in 2017.[81] It also makes sense at a community-level: the larger the supply of highly-skilled workers, the more attractive the community is to high-wage employers.[82] Indeed, Florida's public higher education system charges relatively low tuition; the Sunshine State's tuition at four-year universities is the second lowest in the nation.[83] However, Florida higher education funding per student in 2018 was still 13.5 percent below what it was in 2008, when adjusted for inflation.[84]

As the pandemic took hold in early 2020, a tremendous amount of uncertainty clouded Florida's colleges and universities as they planned for the best path forward. In anticipation of drops in enrollment and state revenue, Florida's public colleges and universities "held back" 6 percent of their FY 2020-21 funding.[85] The Education Estimating Conference estimated that enrollment for Florida's public colleges dropped by 4.5 percent in FY 2020-21.

→ Budget

Florida College System

FLORIDA COLLEGE SYSTEM BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Total State Support	$1,277,942,716	$1,310,479,211	$1,286,017,716	$1,365,432,711	$1,362,458,227

The budget increases state funding for the Florida College System (FCS) by $85 million. A recent TaxWatch report found that the FCS is a great investment for the state, students, and the economy, infusing $9 into the economy for every dollar spent on FCS.[86]

Not included in the budget for state colleges is Higher Education Emergency Relief (HEERF) funds from CARES, CRRSA or ARPA, half of which had to go to student-support grants. State colleges in Florida received $355 million in institutional aid from CARES, $355 million in institution aid from CRRSA, and an as-yet-determined significant portion of the ARPA HEERF's $1.1 billion in institutional aid.

The budget includes $15 million allocated from the federal Governor's Emergency Education Relief (GEER) fund to the Open Door Grant program, to cover up to two-thirds of short-term, in-demand professional certificate programs.

State University System

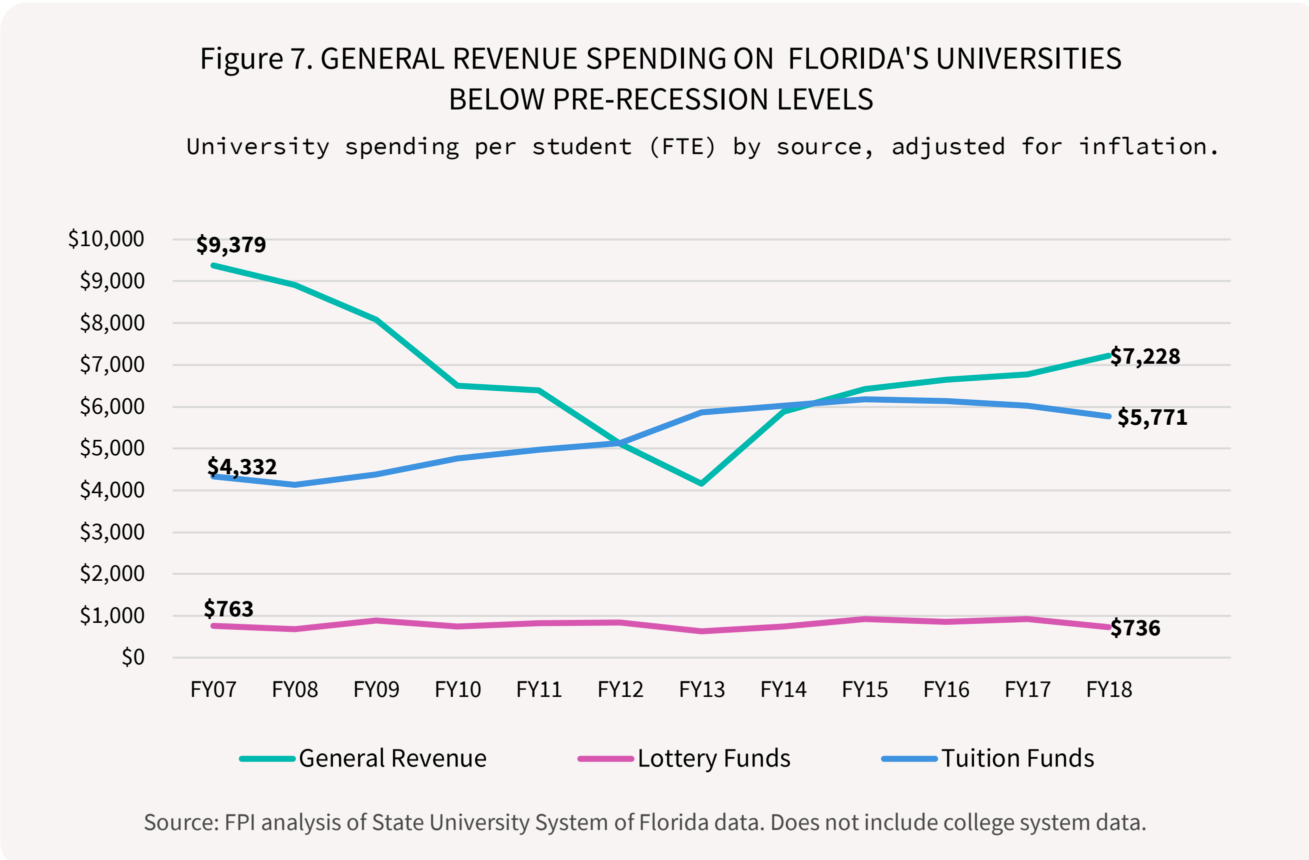
STATE UNIVERSITY SYSTEM BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
State University System (SUS) – State Funding Support	$3,214,366,610	$2,683,427,881	$3,012,544,625	$3,386,538,239	$3,386,288,239
State University System – Funding from Tuition and Fees	$1,957,486,926	$1,962,726,665	$1,962,726,665	$1,962,726,665	$1,962,726,665
Total SUS Funding	$5,177,037,061	$4,646,154,546	$4,975,271,290	$5,349,264,904	$5,349,014,904

While the House and Senate proposed significant cuts to the budget for state support for university operating expenses, the final budget increased funding for the State University System (SUS) by $171 million while keeping tuition and fees constant. Even with this funding boost, general revenue support for the SUS has yet to rebound to pre-Great Recession levels. (See *Figure 7*.)

Folded into the funding for the SUS is $560 million in performance-based funding for universities. Performance-based funding has a mixed history for improving systemwide outcomes in states using the funding scheme. Institutions with more resources to begin with tend to outpace others with fewer resources, perpetuating funding inequities. Schools that serve more low-income students and students of color often lose out in these funding schemes. Additionally, research has found little net positive impact for higher education performance funding models.[87]

Not included in the budget for universities, however, is the $286 million in CARES Act COVID-response HEERF funds the state universities received in 2020, half of which had to go to student support grants. In addition, federal aid through CRRSA HEERF includes $65 million in student aid and $149 million in institutional aid to the SUS, as well as a significant as-yet-determined portion of the $1.1 billion in institutional aid for Florida's higher education through the ARPA HEERF funds.



Student Financial Aid

STUDENT FINANCIAL AID BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Bright Futures (Merit-based scholarships)	$651,776,770	$613,861,259	$651,317,460	$623,261,360	$623,261,360
Student Financial Aid (Need-based aid)	$280,921,887	$283,449,550	$285,004,550	$284,057,476	$283,807,476
Other Aid (Specialty scholarships, matches, and loans)	$52,060,795	$55,896,186	$55,896,186	$71,741,750	$71,741,750
Total Student Financial Aid	$984,759,452	$956,706,995	$1,028,049,641	$982,560,586	$982,310,586

The budget includes a slight cut ($2.4 million) in the amount for financial aid. It also includes a very slight increase to need-based financial aid funding and a $7.7 million increase for the Benacquisto Scholarship (a 29 percent increase). This is due to a projected higher number of students qualifying for this merit-based scholarship, which was expanded in 2018 by the Legislature to include support for out-of-state National Merit Scholars. Meanwhile, the budget cuts funding for the Bright Futures Scholarship Program by $28.5 million by reducing benefits of the program, notably for schoolbooks.

Research shows that students of color from households with low income are more likely to face barriers to academic success during their K-12 years, which can then cause them to miss out on merit-based scholarships[88] like Florida's Bright Futures. Indeed, in its 23-year history, the share of Bright Futures grants going to Black students has never exceeded 7 percent.[89] As such, the continued emphasis on merit-based scholarships could further marginalize students with low income from the higher education system, adding yet another barrier to their economic mobility and the shared prosperity of all Floridians.

EDUCATION FACILITY CONSTRUCTION

→ Current landscape

Funding for school capital expenses, like construction, repairs, and technology improvements, has not rebounded from the deep cuts after the Great Recession.[90] The lack of funds has come at a cost — the Florida Chapter of the American Society for Civil Engineers (ACSE) gives the infrastructure of the state's schools a D+ for quality.[91]

Education fixed-capital outlay funds are used to build, repair, and maintain public schools, colleges, and university buildings, and pay for debt service for bonds sold in the past to raise building funds. The primary funding for these fixed-capital outlays, which are the appropriations for the construction and maintenance of buildings, comes from the Public Education Capital Outlay and Debt Service Fund (PECO), which is made up of revenue from the gross receipts tax (sales tax on gas and electricity) and the tax on communication services (landline phone, cable, satellite, and cellular phone services). Historically, this revenue has been used for issuing bonds. From FY 1992-93 to FY 2010-11, the state used the PECO funds to issue bonds for education capital projects totaling $12.1 billion; however, only one PECO bonding project has been approved since then.

→ Budget

EDUCATION FACILITY CONSTRUCTION BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Debt Service	$1,051,503,210	$1,035,793,614	$1,035,793,614	$1,035,793,614	$1,035,793,614
Maintenance, Repair, Remodeling: Charter Schools	$169,600,000	$183,463,638	$100,000,000	$182,864,353	$182,864,353

Maintenance, Repair, Remodeling: Public schools, colleges, universities	$0	$0	$0	$0	$0
Total other projects	$321,038,430	$210,621,162	$306,943,132	$237,943,327	$237,943,327
Total	$1,542,141,640	$1,429,878,414	$1,442,746,746	$1,466,601,294	$1,466,601,294

The budget continues the trend of opting not to leverage PECO funds to bond for education projects; no education bonded projects were proposed in the PECO budget. The PECO Estimating Conference in December 2020 estimated that the state could appropriate $3.09 billion for school construction in FY 2021-22 if the state were to issue bonds with the PECO dollars.

The budget:

- **Decreases total fixed capital outlay by $75.5 million.** As interest rates fall, $1.04 billion is earmarked to pay for debt service on bonding, which is $15.7 million less than FY 2020-21 funding.

- **Funds *only* charter schools for maintenance, repair, and remodeling**. The budget includes $183 million for maintenance and repair of charter schools without specifying any such funding for public schools, colleges, or universities. The disparity is important to note given the extreme need for repair and maintenance of Florida's public schools, as noted above.[1]

[1] When asked during the Senate Education Appropriations Subcommittee meeting on February 3, 2021, about the lack of a line-item in the PECO funds for public school construction, former Florida Department of Education Chief of Staff Alex Kelly pointed to recent state legislation that allows school districts to refrain from funding charter school construction locally when the state pays for charter construction from PECO funds.

GENERAL GOVERNMENT

→ Current Landscape

Florida continues to fall behind when it comes to promoting economic security and self-sufficiency for residents who are struggling to make ends meet. The erosion of the state's safety net leaves families who are experiencing hard times with few, if any, resources to meet their basic needs.

COVID-19 highlighted the inadequacy of the state's Reemployment Assistance (RA) program, commonly referred to as Unemployment Insurance (UI). Florida's RA program has been broken for years, focusing more on reducing program costs instead of providing an adequate benefit for unemployed workers. It was significantly scaled back in 2011, and since then the program ranks at or near the bottom on nearly every indicator of a robust program. In fact, Florida's recipiency rate, which looks at the proportion of jobless workers who actually receive benefits, is among the worst in the country.[92] This particularly disadvantages Floridians of color, who have an unemployment rate roughly twice the average for all workers.[93] Yet nothing in the budget funds comprehensive reforms to RA.

Out-of-work Floridians are also reeling from Florida's early withdrawal from the Federal Pandemic Unemployment Compensation Program (FPUC), which provided people who have lost jobs with an extra $300 a week in assistance from federal funds.[94] Although federal unemployment relief is due to expire in September, Governor DeSantis bowed out of FPUC early amid Florida's declining unemployment rate and anecdotal evidence that federal relief programs encourage the labor force to stay at home.

Withdrawing from FPUC is ill advised for Florida, which is among the states providing the fewest unemployed workers with help for one of the shortest lengths of time and at one of the lowest benefit levels. This is because, despite the lack of hard evidence that federal relief is keeping workers from jobs, too many Floridians who lose FPUC will be left in poverty and without the resources to make ends meet until they find jobs; additionally, many workers who are relying on FPUC will face a tough time finding work due to their race, ethnicity or gender, and local businesses will lose out on federal money they desperately need to aid recovery.

Walking away from FPUC, which is funded 100 percent by the federal government, is a particularly bad idea given the fact that Florida has one of the lowest benefit caps for unemployment insurance in the country. Without the extra $300 per week, out of work Floridians who head up families as small as two people will fall well below the Federal Poverty Level even if they receive the maximum allotment that Florida's program provides.

Also putting a strain on residents is the lack of affordable housing in Florida. The state ranks 47th in the nation for its availability of affordable housing, with only 26 affordable and available housing units for every 100 extremely low-income households.[95] The continued sweep of the Sadowski Affordable Housing Trust Fund has contributed to this shortage. Between FY 2001-02 and FY 2019-20, more than $2.6 billion was taken from the fund and moved into the general revenue stream to support other appropriations.

→ Budget

GENERAL GOVERNMENT BUDGET

		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$6,113,580,103	$6,118,033,793	$6,169,037,569	$6,299,539,128	$6,291,009,192
Difference from FY 2020-21 Budget		- $104,353,250	+ $55,457,466	+ $185,959,025	+ $177,429,089

Reemployment Assistance

Florida's RA program does not provide adequate support to hard-working Floridians who lose jobs through no fault of their own. The program provides one of the lowest benefit levels in the country, forcing applicants to wait a week before they qualify, capping aid at $275 a week, restricting the maximum number of weeks that a worker can get help to 23, and making it harder overall for people with low earnings to qualify. Although the influx of unemployment assistance applications during COVID-19 has shone a light on its insufficiencies, Florida's RA program has been riddled with these problems for over a decade.[96] Yet, the budget does not include funding for comprehensive reforms to the RA program, except for a $36 million allocation to modernize the RA computer system and $328 million to address the backlog of redeterminations and adjudications of RA that occurred during COVID-19 (although $320 million of that funding comes from trust funds and not general revenue).

The budget does not address the following issues:

- The inadequate RA benefit levels that keep families of workers who lose jobs at or below the federal poverty level.
- The mandate that most households file their unemployment claims electronically.
- The limitation on the number of weeks that claimants can get assistance.
- The imposition of a wait week before eligible claimants can start getting assistance.
- The excessive monetary eligibility requirements that make claimants ineligible for assistance.
- The lack of an alternative base period, or the need to increase the taxable wage base and tax rate to fully fund Florida's RA system.[97]

Additionally, the budget fails to fund a much-needed analysis of the nature of unemployment assistance claims during COVID-19 and the extent to which unemployment assistance is meeting the need of struggling Floridians.[98] FPI analysis suggests that the pandemic is having a disproportionate impact on Floridians' ability to access assistance, particularly Black and Latino workers and workers in poor health, and those in the service industry.[99] According to the Florida Department of Economic Opportunity (DEO), less than half of all claims for unemployment assistance filed by Floridians during the pandemic have been approved: out of the 5.8 million unduplicated claims, only 2.5 million have been determined eligible as of June 10, 2021. Publicly available data published on DEO's dashboard about denied claims lacks the detail necessary to understand why Floridians are being denied benefits, how many are denied, and the reasons for denial.

Detailed data to inform state officials and the public about apparent inequities in Florida's UI program is critical to addressing unmet needs. To appropriately serve Floridians who have lost jobs during COVID-19, the state should be proactive about collecting, analyzing, and releasing detailed data. Having a better understanding of the program's impact is essential to increasing awareness among the public of common pitfalls in establishing eligibility and informing state officials, who should reform law or policies that are being wrongly applied or unnecessarily excluding eligible claimants.

Supplemental Nutrition Assistance Program – E&T Program

No language in the budget explicitly recommends increased transportation expense funding for Supplemental Nutrition Assistance Program (SNAP) recipients in the E&T program.

Although waived during the pandemic until June 2021, SNAP recipients who do not have a disability or are not raising minor children are required to work or participate in the E&T program, which is intended to help recipients gain the skills they need to get and keep a job. If E&T participants need help with transportation, Florida provides up to $25 monthly. This amount is insufficient for many of the SNAP recipients who travel back and forth to work or training. Thousands of recipients lose their SNAP as a sanction when barriers such as lack of access to transportation prevent them from participating in E&T. In 2016, as many as 58 percent of SNAP recipients — 360,000 people — who were referred to E&T in Florida lost their assistance due to nonparticipation in SNAP E&T. Notably, transportation was their biggest barrier.

The impact on recipients who either cannot participate in E&T due to high transportation costs or lose their SNAP as an E&T sanction due to lack of transportation is anything but minimal: they will have no way to put food on the table for their families and no opportunity to take part in E&T. Florida lawmakers should raise the $25 cap on transportation services so that all SNAP recipients have the chance for E&T.

Food Deserts

Although more action is needed, the 2021 Florida Legislature did improve efforts to address food desserts and food insecurity exacerbated by the COVID-19 pandemic. "Food deserts" are parts of the country without access to stores or farmers markets that sell healthy food.[100] These areas are more likely to be located in low-income neighborhoods. Dozens of areas in the Sunshine State qualify as food deserts.[101] According to a study commissioned by the State of Florida, people living in food deserts are more likely to die prematurely from certain cancers, diabetes, stroke, and liver disease than people who have ready access to healthy food.[102]

The budget provides:

- Almost $1 million for the Florida Children's Initiative Food Security Project,[103] which engages children and their families in physical fitness programs, provides nutrition education and cooking lessons, expands community gardening, and helps neighborhood youth to develop and operate businesses for growing, packaging, marketing, and selling fresh produce in several food desert communities.

- $1.5 million for Feeding South Florida Senior Grocery Delivery Program,104 which expands grocery delivery to home-bound, food-insecure older adults in South Florida.

- $300,000 for Feeding Rural Florida,[105] which will provide 400,000 pounds (equivalent to 333,300 meals) of fresh food to food insecure households in several rural counties impacted by Hurricane Michael.

- $5 million for Farm Share, which distributes food to families in need, food entities and community partners.

- $2 million to Feeding Florida, to, among other things, distribute fresh produce to food insecure families.

However, the Governor vetoed less traditional efforts to address food insecurity, including $500,000 for Feeding Florida through Aquaponics, which supports community aquaponic farming and fishing programs in low-income communities; $75,000 for Fresh Stop Mobile Market, which sells fresh fruits and vegetables to low-income communities at wholesale prices in food desserts; $100,000 for Grow It Forward Urban-Farm Network Strategic Planning, which targets vulnerable populations for strategic planning for sustainable expansion of a micro-farm network; and $370,000 for the St. Pete Urban Youth Farm, which provides access to nutritious food in South St. Petersburg by engaging youth in growing healthy food while providing employment opportunities and community engagement.

Transparency in Agency Contracts

Government transparency is important to ensure that lawmakers and state agencies are accountable to taxpayers. To that end, the Appropriations Implementing Bill prohibits state agencies from entering into contract service agreements that limit disclosure to either chamber. While this is a step forward, this prohibition should be permanently adopted by statute instead of authorized year by year, and it should be enlarged to allow access to members of the public. All Floridians, not just those in elected office, deserve to know where and how every cent of state money is spent.

Economic Development

The state's economic development programs have been contested in recent years, with the governor, House, and Senate proposing widely varying funding levels — and in some cases, recommending that funding for certain programs be eliminated — during each of the past few legislative sessions. For FY 2021-22, the Legislature utilizes ARPA funding to support two of the state's primary economic development programs.

The budget provides $50 million in ARPA funding for the Job Growth Grant Fund, which received no funding in the FY 2020-21 budget, and had been eliminated in the House budget proposal and reduced by almost half in the Senate budget proposal. The value of this program has been debated since it was established in a 2017 special session as a compromise — the House wanted to eliminate Enterprise Florida and other economic development incentives. Since then, funding has fluctuated significantly.

The budget includes $54 million for Visit Florida, the state's tourism and marketing agency. Of this amount, $29 million is funded through the State Economic Enhancement and Development Trust Fund, and $25 million through ARPA funds. The back-of-the-bill section 152 stipulates that the $25 million appropriation from ARPA is to facilitate the recovery of Florida's tourism industry from COVID-19. Visit Florida also received $50 million in the FY 2020-21 budget, though funding for this agency has also varied significantly in the House and Senate proposed budgets over the past few fiscal years. Visit Florida was slated to "sunset" by July 1, 2020, but legislation passed in 2020 (SB 362) extended its authority until October 2, 2023.

The state's economic development public-private partnership, Enterprise Florida, has also been a source of contention, facing severe scrutiny over its use of public funds. Since FY 2018-19, funding for Enterprise Florida has been maintained at $16 million. The final FY 2021-22 budget provides $14.4 million for Enterprise Florida, a reduction from FY 2020-21 funding of $16 million.

Affordable Housing

Legislation passed during the 2021 session (SB 2512) enacted significant changes to the Sadowski Affordable Housing Trust Fund, which is funded through documentary stamp tax revenues. In prior years, the trust fund received about 24.17 percent of documentary stamp tax collections. But over nearly two decades, lawmakers have "swept," or diverted funds, away from the Sadowski trust fund to be used to fund other parts of the state budget. This new law reduces the amount of documentary stamp tax revenue earmarked for the Sadowski trust fund by half (reducing the distribution to 9.7 percent), but at the same time includes a provision to make Sadowski funding recurring, meaning that it will be funded every year and that future sweeps will be averted.

Although preventing future funding sweeps is notable progress, especially given that more than $2 billion has been swept from the Sadowski fund since FY 2002-03, SB 2512's significant reduction in the amount of revenue dedicated to affordable housing essentially enacts a permanent sweep of the trust fund. Nevertheless, the FY 2021-22 post-veto budget provides the largest allocation for the Sadowski trust fund in 12 years.[2]

---

[2] The Sadowski Coalition, New Era for Sadowski Trust Funds, https://www.sadowskicoalition.org/

SADOWSKI HOUSING TRUST FUND

		FY 2021-22 Budget Proposals		
	Current Year	**House**	**Senate**	**Final Budget (Post-Vetoes)**
Local Government Housing Trust Fund	$0	$42,000,000	$42,000,000	$62,500,000
State Housing Trust Fund	$115,000,000	$99,100,000	$99,100,000	$146,700,000
Total Funding Sweeps	$225,000,000	$282,200,000	$282,200,000	$0
Total Housing Support	$115,000,000	$141,100,000	$141,100,000	$209,200,000

The Sadowski Housing Trust Fund supports two programs for expanding the availability of affordable housing:

- **The State Housing Initiatives Partnership (SHIP) Program,** which is administered by the Florida Housing Finance Corporation (FHFC) and distributes funds to local governments for the creation and preservation of affordable homeownership and multifamily housing.

- **The State Apartment Incentive Loan (SAIL) Program**, which is also administered by FHFC and provides low-interest loans to developers for affordable housing development.

FY 2021-22 Final Post-Veto Budget:

NATURAL RESOURCES / ENVIRONMENT / GROWTH MANAGEMENT / TRANSPORTATION (NREGMT)

→ Current Landscape

In a disaster-prone state like Florida, investment in environmental conservation efforts and updated state infrastructure are of the utmost importance. Such investments are particularly important in South Florida, where climate equity and gentrification are growing issues of concern.[106] The rising sea levels have made higher elevation properties more desirable to investors and developers, putting low-income families who reside in these regions at risk of being displaced.[107]

A study by the Office of Economic and Demographic Research noted that "hurricanes, tropical storms and other shocks have a negative effect on the attractiveness of the state to visitors and state tax revenues. Depending on the magnitude of the shock, the state may need to spend additional dollars to restore the beaches while also experiencing reduced revenues."[108] Not only do natural disasters impact tourism, but they also cause economic and physical devastation within impacted communities.

In March 2021, Governor DeSantis appointed a new Chief Science Officer (CSO) who will address, among other things, longstanding harmful algae blooms like red tide and beach erosion. Advocates contend the previous CSO's Blue-Green Algae Task Force recommendations were largely ignored due to industry group pressures.[109]

The ASCE gave Florida an overall grade of "C" in its latest Infrastructure Report Card, with even lower grades on indicators like coastal areas, drinking water, schools, and stormwater.[110] Moreover, while the governor claims that "Florida has one of the best transportation systems in the country,"[111] the reality is that the state is in dire need of increased funding and long-term planning, especially regarding public transportation. According to the ASCE scorecard, a nominal 2 percent of commutes to work in Florida were made via public transit, which points to low quality and availability.

Another recent concern has been the state's planned M-CORES toll roads project, which is not only enormously costly in a time of a major budget shortage but has devastating consequences for Florida's already-endangered species and conservation sites. [112] Thankfully, this legislative session, the 2019 M-CORES project was mostly repealed with SB 100, though the bill still leaves room for new construction in areas where the economic impact has not yet been determined.[113]

→ Budget

NATURAL RESOURCES/ENVIRONMENT/GROWTH MANAGEMENT/TRANSPORTATION BUDGET					
		FY 2021-22 Budget			
	FY 2020-21 Budget	**House**	**Senate**	**GAA**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$14,674,865,566	$14,383,736,486	$14,441,215,066	$14,682,882,904	$14,657,343,198
Difference from FY 2020-21 Budget		- $291,129,080	- $233,650,500	+ $8,017,338	- $17,522,368

Transportation

The budget includes $10.2 billion for the Department of Transportation (DOT), funded through the State Transportation Trust Fund. Specifically, $9.5 billion is designated for the Transportation Work Program to fund DOT's Five-Year Work Program, which is an outline of transportation projects. Section 152 of the budget (the "back of the bill") allocates $2 billion in ARPA funds for the State Transportation Trust Fund, with $1.75 billion focused on projects in the Work Program that had been delayed or deleted due to COVID-19.

Another significant change in the state's transportation program was the passage of SB 100 during the 2021 legislative session, which repealed the controversial Multi-Use Corridors of Regional Economic Significance (M-CORES) program. Passed in 2019, M-CORES was an aggressive plan to expand the highway system in rural areas of the state by creating three new toll roads and other transportation and economic initiatives. The toll road program had been critiqued by environmental and community advocates, as the more than 330 miles of proposed toll roads would endanger over 52,800 acres of undeveloped land, including sensitive animal habitats as well as critical ecosystems such as wetlands, springs, and aquifer recharge areas, with questionable economic benefit to rural communities.

While SB 100 eliminated the M-CORES program, it did not eliminate all three of the toll roads. Of the three proposed toll roads only one was fully eliminated. Two still remain, but on a different timetable, and if developed, will pose significant environmental and economic risks. The bill includes extending the Florida Turnpike and provides $20 million to expand rural roads with a high volume of truck traffic.

Disaster Planning & Recovery

The budget appropriates roughly $1.66 billion in federal and state funding for the Division of Emergency Management (DEM) to provide disaster relief and recovery, up from the current funding level of more than $1.4 billion. Most of this appropriation comes from the federal government.

D–SNAP

The budget passed by the House and Senate earmarked $250,000 for a state-wide pilot project to modernize the delivery of Disaster Supplemental Nutrition Assistance program (D-SNAP)[114] benefits through mobile technology.[115] However, this the governor vetoed this appropriation in the final budget.

D-SNAP is a program administered by DCF on the state level and the United States Department of Agriculture (USDA) on the federal level to help people without adequate income and resources put food on the table after a disaster. Examining efficient ways to deliver D-SNAP after a disaster is critical. However, if proposed again next year, the details[116] of this particular pilot require consideration of several unique factors that should also be addressed, such as fiber network outages that hinder delivery of broadband and mobile phone service to affected regions after a disaster, as well as individual service limitations or data caps that may frustrate use of smartphones to transact D-SNAP business.

Environment

Overall, state leaders prioritize Florida's rich environment in the final budget. Most program budgets increase — some quite significantly — while budget cuts and vetoes (including for local water projects) are much smaller than in previous years. The budget also creates Governor DeSantis' Resilient Florida Program to address the effects of climate change and dramatically expands the Wastewater Grant Program. These additions are commendable, especially with the economic uncertainty that befell the nation amid the COVID-19 pandemic. Controversially, however, the programs will be funded by redirecting documentary stamp tax revenue previously dedicated to the Sadowski Affordable Housing Fund.[117]

Moreover, it is important to remember that a substantial driver of this roomier budget is the over $1.8 billion in federal ARPA funds the state is relying on to support new and existing environmental programs. The ARPA funds allocated are non-recurring, so continued funding at these levels is nowhere near guaranteed.

Hopefully, state leaders will continue to prioritize environmental programs in future fiscal years once the federal aid dries up. Investing fully in all these areas is key to protecting the state's natural resources and unique ecosystem, mitigating the effects of climate change, and keeping the state's drinking water safe and plentiful for the growing number of Florida residents and visitors. This is especially crucial for the tourism industry's recovery in the wake of COVID-19.

Compared to FY 2020-21 levels, the FY 2021-22 budget:

- **Increases the Department of Environmental Protection's (DEP's) roughly $2.2 billion budget by $4 million.** Both chambers originally proposed deep DEP cuts during the 2021 legislative session. Whether this reflects a true increase or simply reallocating funds to accommodate the two new environmental initiatives is unclear. Given that the DEP budget will now fund 72 additional positions, though, the former is more likely. DEP administers most of the vital environmental activities in the state, including Everglades restoration and protection, Florida Forever/land conservation, state park operations, preserving Florida's coastlines, mitigating pollution, and monitoring air and water resources.

- **Increases Everglades funding by $101 million (a 26 percent increase).** This falls slightly below the governor's proposed $106 million increase; however, it represents an important step forward. The Everglades remains one of the most endangered natural resources, despite nearly 1 in 3 Floridians relying on it for their water supply.[118] Governor DeSantis has made supporting this vital area a key priority, which will be crucial to addressing the significant lack of progress made on longstanding plans to restore the Everglades.[119]

- **Adds $529 million and numerous positions to the DEP to create the Resilient Florida Program.** The Resilient Florida Trust Fund would "provide $100 million per year in grants to state and local government entities to fund projects to adapt regionally significant assets to address the impacts of sea level rise, intensified storms and localized flooding."[120] This funding is well over the governor's proposed $191 million and the House's $169 million, as 95 percent of it is from non-recurring ARPA funds.

- **Appropriates $617 million to the DEP to expand the Wastewater Grant Program.** This program was created last budget cycle (FY 2020-21) to limit water pollution through various infrastructure improvements, such as constructing and expanding waste treatment facilities and upgrading septic systems to join existing public waste management systems.[121] This year, the Legislature pushed to expand it with the creation of a dedicated fund, 81 percent being from federal ARPA money.

- **Adds $300 million for the DEP to acquire land near wildlife corridors and habitats at risk due to increased development.** Notably, these funds are not part of Florida Forever funding and are non-recurring.

- **Marginally increases total Florida Forever funding but fails to fund several key projects (i.e., Working Waterfronts, Rural and Family Lands, Florida Communities Trust).** Florida Forever is a critical program that allows the state to acquire and preserve ecologically important land and prevent future environmental problems. It officially began in 2001 after landmark legislation (Preservation 2000) authorized $300 million in bonds for 10 years to support "the largest land acquisition program of its kind in the United States." Since then, 870,000 acres of conservation land have been managed by the program.[122] Additional legislation, like 2014's Amendment 1, designated new funding from the documentary stamp tax[123] and expanded the duration of Florida Forever's bonds through 2040.

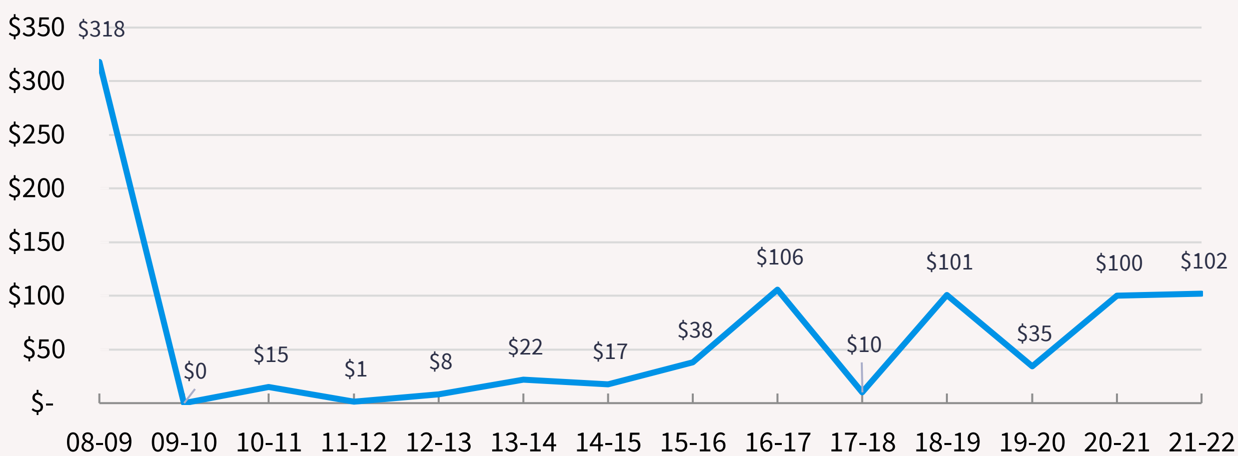
FLORIDA FOREVER PROGRAM BUDGET

		FY 2021-22 Budget		
	FY 2020-21 Budget	**House**	**Senate**	**Final Budget (Post-Vetoes)**
Appropriation Amount	$100,000,000	$100,000,000	$51,998,100	$101,998,100
Difference from FY 2020-21 Budget		$0	- $48,001,900	+ $1,998,100

Funding was appropriated in full until 2008, when it was then significantly reduced or eliminated. Strong advocacy has reversed this trend with funding peaks of $101 million in FY 2018-19, $100 million in FY 2020-21, and $102 million in the FY 2021-22 budget (see Figure 7). On the other hand, numerous bills in both chambers that would extend Florida Forever bonds through 2054, limit sweeps from program funds into other areas of the budget and set a floor of $100 million in annual funding did not move in the 2021 session.[124]

Figure 8. FLORIDA FOREVER FUNDING

Appropriation by fiscal year, 2008-09 to 2021-22 (in millions)



Source: FPI analysis of General Appropriations Acts for fiscal years 2008-09 through 2021-22.

Florida Policy Institute | floridapolicy.org

[1] Florida Policy Institute defines *current year funding* in this report as FY 2020-21 appropriations, plus vetoes. Except for Figure 1, FPI does not include adjustments and supplemental funding in calculations of current year funding levels.
[2] Kaiser Family Foundation, "Latest Data on COVID-19 Vaccinations Race/Ethnicity," April 14, 2021, https://www.kff.org/coronavirus-covid-19/issue-brief/latest-data-on-covid-19-vaccinations-race-ethnicity/.
[3] Center on Budget and Policy Priorities, "Tracking the COVID-19 Recession's Effects of Food, Housing, and Employment Hardships," April 8, 2021, https://www.cbpp.org/research/poverty-and-inequality/tracking-the-covid-19-recessions-effects-on-food-housing-and.
[4] Florida Policy Institute, "Roadmap to Shared Prosperity," November 2018, https://www.floridapolicy.org/outreach-advocacy.
[5] Stacy A. Anderson, Ryan Nunn, and Jay Shambaugh, "Wise infrastructure investments can stabilize the economy and reduce climate risk*,"* Brookings Institution, July 2, 2019, https://www.brookings.edu/opinions/wise-infrastructure-investments-can-stabilize-the-economy-and-reduce-climate-risk/.
[6] Elizabeth McNichol, "It's Time for States to Invest in Infrastructure," Center on Budget and Policy Priorities, March 19, 2019, https://www.cbpp.org/research/state-budget-and-tax/its-time-for-states-to-invest-in-infrastructure.
[7] Esteban Leonardo Santis, "The key to Florida's recovery is revenue-raising solutions, not budget cuts," Florida Policy Institute, January 15, 2021, https://www.floridapolicy.org/posts/the-key-to-floridas-recovery-is-revenue-raising-solutions-not-budget-cuts.
[8] U.S. Census Bureau, "Annual survey of state and local government finances, 1977-2017," *Urban-Brookings Tax Policy Center*, June 18, 2020, https://www.taxpolicycenter.org/statistics/state-and-local-general-expenditures-capita.
[9] Dhanraj Singh, "Silent spending 2017-2018: Florida's shadow budget needs greater scrutiny," Florida Policy Institute, October 31, 2017, https://www.floridapolicy.org/posts/silent-spending-2017-18-floridas-shadow-budget-needs-greater-scrutiny.
[10] Ron DeSantis, "Transmittal Letter," June 2, 2021, https://www.flgov.com/2021/06/02/governor-ron-desantis-signs-the-florida-leads-budget/
[11] Florida Revenue Estimating Conference, "Executive Summary: Revenue Estimating Conference for the General Revenue Fund," Office of Economic and Demographic Research (EDR), December 21, 2020, http://edr.state.fl.us/Content/conferences/generalrevenue/archives/201221gr.pdf.
[12] Revenue Estimating Conference, "General Revenue Fund Archives," Office of Economic & Demographic Research, http://edr.state.fl.us/Content/conferences/generalrevenue/archives/index.cfm
[13] Florida Revenue Estimating Conference, "General Revenue Fund: April 6, 2021," Office of Economic and Demographic Research (EDR), April 6, 2021, http://edr.state.fl.us/Content/conferences/generalrevenue/grchng.pdf
[14] Bureau of Economic Analysis, "Personal Income and Outlays, February 2021," U.S. Department of Commerce, March 26, 2021, https://www.bea.gov/sites/default/files/2021-03/pi0221.pdf
[15] Office of Economic and Demographic Research. (2020). Monthly revenue report: Volume 41, number 6, December 2020. Retrieved from http://edr.state.fl.us/Content/revenues/reports/monthly-revenue-report/newsletters/nldec20.pdf
[16] Bureau of Economic Analysis, "Personal Income and Outlays, April 2021," U.S. Department of Commerce, May 28, 2021, https://www.bea.gov/sites/default/files/2021-05/pi0421.pdf
[17] Office of Economic and Demographic Research. (2021, Jan. 27). Florida: An update on tourism. Retrieved from http://edr.state.fl.us/Content/presentations/economic/HousePresentationonTourism_1-27-21.pdf
[18] Florida Economic Estimating Conference, "Florida Economic Estimating Conference Held March 10, 2021, Long-Run Tables," Office of Economic and Demographic Research, March 10, 2021, http://edr.state.fl.us/Content/conferences/fleconomic/floridaeconomicresultslongrun.pdf
[19] Meg Wiehe, Aidan Davis, Carl Davis, Matt Gardner, Lisa Christensen Gee, and Dylan Grundman, "Who Pays? A Distributional Analysis of the Tax Systems in all 50 States (6th Edition)," The Institute on Taxation & Economic Policy, October 2019, https://itep.sfo2.digitaloceanspaces.com/whopays-ITEP-2018.pdf
[20] Esteban Leonardo Santis, "The Key to Florida's Recovery is Revenue-Raising Solutions, Not Budget Cuts," Florida Policy Institute, January 15, 2021, https://www.floridapolicy.org/posts/the-key-to-floridas-recovery-is-revenue-raising-solutions-not-budget-cuts

[21] Dylan Grundman, "Sales tax holidays: An ineffective alternative to real sales tax reform," Institute on Taxation and Economic Policy, July 2019, https://itep.sfo2.digitaloceanspaces.com/071619-Sales-Tax-Holidays-Brief-2019_rev.pdf
[22] Richard K. Harper, Richard R. Hawkins, Gregory S. Martin, and Richard Sjolander, "Price effects around a sales tax holiday: An exploratory study," Public Budgeting & Finance, December 16, 2003, https://doi.org/10.1111/j.0275-1100.2003.02304006.x
[23] "COVID-19 Vaccinations in the United States," Centers for Disease Control and Prevention, https://covid.cdc.gov/covid-data-tracker/#vaccinations
[24] "COVID-19: Vaccine Summary, Florida," Centers for Disease Control and Prevention, http://ww11.doh.state.fl.us/comm/_partners/covid19_report_archive/vaccine/vaccine_report_latest.pdf
[25] State of Florida. (2020, Sept. 10). Long-range financial outlook: Fiscal years 2021-22 through 2023-24. *Office of Economic and Demographic Research*. Retrieved from http://edr.state.fl.us/Content/long-range-financial-outlook/3-Year-Plan_Fall-2020_2022-2224.pdf
[26] Elizabeth C. McNichol and Ed Lazere, "States Should Improve the Design of their Rainy Day Funds," June 3, 2021, https://www.cbpp.org/research/state-budget-and-tax/states-should-improve-the-design-of-their-rainy-day-funds
[27] Waxman, S. (2020). 3 reasons why states should tap rainy day funds now. *Center on Budget and Policy Priorities.* Retrieved from https://www.cbpp.org/blog/3-reasons-why-states-should-tap-rainy-day-funds-now
[28] Appropriations Committee, "House of Representatives Staff Analysis: HB 5011," Florida House of Representatives, April 5, 2021, https://www.flsenate.gov/Session/Bill/2021/5011/Analyses/h5011z1.APC.PDF
[29] Revenue Estimating Conference, Florida tax handbook, including fiscal impact of potential changes, *Office of Economic & Demographic Research*, 2020, http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2020.pdf#:~:text=The%20estimates%20in%20the%202020%20edition%20of%20the,potential%20rate%20changes.%20Such%20point%20estimates%2C%20however%2C%20may
[30] Revenue Estimating Conference, Florida tax handbook, including fiscal impact of potential changes, *Office of Economic & Demographic Research*, 2020, http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2020.pdf#:~:text=The%20estimates%20in%20the%202020%20edition%20of%20the,potential%20rate%20changes.%20Such%20point%20estimates%2C%20however%2C%20may
[31] U.S. Department of the Treasury, "Coronavirus State and Local Fiscal Recovery Funds," *Federal Register*, May 17, 2021, https://www.federalregister.gov/documents/2021/05/17/2021-10283/coronavirus-state-and-local-fiscal-recovery-funds
[32] Appropriations Committee, "House of Representatives Staff Analysis: HB 5011," Florida House of Representatives, April 5, 2021, https://www.flsenate.gov/Session/Bill/2021/5011/Analyses/h5011.APC.PDF
[33] Anne Swerlick, "If Florida Leaders Are Serious About Reducing Health Disparities They Must Expand Medicaid Now," Florida Policy Institute, March 17, 2021, https://www.floridapolicy.org/posts/if-florida-leaders-are-serious-about-reducing-health-disparities-they-must-expand-medicaid-now?42f82863_page=4
[34] Florida Behavioral Health Association. https://www.floridabha.org/.
[35] Mental Health America, "Mental Health in America-Adult Data, Adult Ranking 2020," 2019, https://www.mhanational.org/issues/mental-health-america-adult-data#five.
[36] Florida Behavioral Health Association, https://www.floridabha.org/.
[37] Stephenson, J., CDC Warns of Surge in Drug Overdose Deaths During COVID-19, JAMA Health Forum, Jan. 5, 2021, https://jamanetwork.com/channels/health-forum/fullarticle/2774898?utm_source=silverchair&utm_campaign=jama_network&utm_content=covid_weekly_highlights&utm_medium=email
[38] Florida Council on Aging, "Advocacy Brochure," 2020, https://fcoa.starchapter.com/images/other/FINAL_Combined_Brochure_2020.pdf
[39] Jason Garcia, "Florida has a pattern of cutting spending on public health," *Florida Trend*, July 27, 2018, https://www.floridatrend.com/article/25069/florida-has-a-pattern-of-cutting-spending-on-public-health.
[40] Office of Economic & Demographic Research, Social Services Estimating Conference, Medicaid Caseloads and Expenditures March 12, 15, 30 2021, Executive Summary, http://edr.state.fl.us/Content/conferences/medicaid/execsummary.pdf.

[41] Jennifer Sullivan, States to Get Enhanced Medicaid Funding Through 2021, Center on Budget & Policy Priorities, Feb. 1, 2021, https://www.cbpp.org/blog/states-to-get-enhanced-medicaid-funding-through-2021.
[42] Priya Chidambaram and Mary Beth Muscemi, "Potential Impact of Additional Federal Funds for Medicaid HCBS for Seniors and People with Disabilities," March 15, 2021, Kaiser Family Foundation, https://www.kff.org/report-section/potential-impact-of-additional-federal-funds-for-medicaid-hcbs-for-seniors-and-people-with-disabilities-table/.
[43] Ali Safawi and Ife Floyd, "TANF Benefits Still Too Low to Help Families, Especially Black Families, Avoid Increased Hardship," Center on Budget and Policy Priorities, October 8, 2020, https://www.cbpp.org/research/family-income-support/tanf-benefits-still-too-low-to-help-families-especially-black.
[44] United States Department of Health and Human Services, Administration for Children and Families, "TANF-ACF-PI-2021-02 (The Pandemic Emergency Assistance Fund)," April 9, 2021, https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-pi-2021-02.
[45] United States Department of Agriculture, Food and Nutrition Service, "State Agency Option to Temporarily Increase the Cash-Value Voucher/Benefits for Fruit and Vegetable Purchases," March 24, 2021, https://www.fns.usda.gov/wic/policy-memorandum-2021-3.
[46] Florida House of Representatives Staff Analysis, HB 5201, p. 8, March 31, 2021, https://www.flsenate.gov/Session/Bill/2021/5201/Analyses/h5201a.APC.PDF.
[47] Tricia Brooks, "Biden Administration Promises Predictability in Future Extensions of the Public Health Emergency," Georgetown Center for Children and Families, Jan. 24, 2021, https://ccf.georgetown.edu/2021/01/24/biden-administration-promises-predictability-on-future-extensions-of-the-public-health-emergency/.
[48] Jennifer Sullivan, "States to Get Enhanced Medicaid Funding Through 2021," Center on Budget and Policy Priorities, Feb. 1, 2021, https://www.cbpp.org/blog/states-to-get-enhanced-medicaid-funding-through-2021.
[49] Jim Turner, Christine Sexton, "Florida Finalizes State Budget, Including $1,000 Bonuses for First Responders," News Service of Florida, April 27, 2021, https://wusfnews.wusf.usf.edu/politics-issues/2021-04-27/florida-finalizes-state-budget-including-1-000-bonuses-for-first-responders.
[50] Florida Healthy Kids, Florida's Uninsured, Eligible and Enrolled Children, May 2021, https://www.healthykids.org/data/.
[51] Florida House of Representatives Staff Analysis, HB 5201, March 31, 2021, https://www.flsenate.gov/Session/Bill/2021/5201/Analyses/h5201a.APC.PDF.
[52] Anne Swerlick, Alison Yager, "Florida Senate Must Act on House's Proposal Extending Post-Partum Medicaid Coverage to 12 Months," Florida Policy Institute, Florida Health Justice Project, April 7, 2021, https://www.floridapolicy.org/posts/florida-senate-must-act-on-houses-proposal-extending-postpartum-medicaid-coverage-to-12-months,
[53] Anne Swerlick, Katy DeBriere, "Senate Budget Permanently Cuts Retroactive Medicaid Eligibility, a Lifeline for Many Floridians," Florida Policy Institute, Florida Health Justice Project, March 31,2021, https://www.floridapolicy.org/posts/senate-budget-permanently-cuts-retroactive-medicaid-eligibility-a-lifeline-for-many-floridians.
[54] Thomas Sullivan, "States Moving Forward with Canadian Importation Plans Despite No Clear Instruction from Biden Administration," Policy & Medicine, February 28, 2021, https://www.policymed.com/2021/03/states-moving-forward-with-canadian-drug-importation-plans-despite-no-clear-instruction-from-biden-administration.html.
[55] Morgan Haefner, "Florida sues HHS over $97M in denied Medicaid payments," Becker's Hospital Review, April 29, 2021, https://www.beckershospitalreview.com/legal-regulatory-issues/florida-sues-hhs-over-97m-in-denied-medicaid-payments.html.
[56] Madeline Guth, Rachael Garfield, and Robin Rudowitz, "The Effects of Medicaid Expansion under the ACA," pp. 18-19, Kaiser Family Foundation, March 2020, https://files.kff.org/attachment/Report-The-Effects-of-Medicaid-Expansion-under-the-ACA-Updated-Findings-from-a-Literature-Review.pdf.
[57] Matt Broaddus and Aviva Aron-Dine, "Medicaid Expansion Has Saved at Least 19,000 Lives, New Research Finds," Center on Budget and Policy Priorities, revised November 6, 2019, https://www.cbpp.org/research/health/medicaid-expansion-has-saved-at-least-19000-lives-new-research-finds.

[58] Madeline Guth and Meghan Ammula, "Building on the Evidence Base: Studies on the Effects of Medicaid Expansion February 2020-March 2021," Kaiser Family Foundation. May 6, 2021, https://www.kff.org/medicaid/report/building-on-the-evidence-base-studies-on-the-effects-of-medicaid-expansion-february-2020-to-march-2021/; Anne Swerlick, "Time to Expand Medicaid: The Numbers Speak for Themselves," Florida Policy Institute, October 8, 2019, https://www.floridapolicy.org/posts/time-to-expand-medicaid-the-numbers-speak-for-themselves.
[59] Tara Straw, Sarah Lueck, and Hannah Katch, "Health Provisions in American Rescue Plan Improve Access to Health Coverage During COVID Crisis," Center on Budget and Policy Priorities, March 11, 2021, https://www.cbpp.org/research/health/health-provisions-in-american-rescue-plan-act-improve-access-to-health-coverage; Robin Rudowitz, Bradley Corallo and, Rachel Garfield, "New Incentive for States to Adopt the ACA Medicaid Expansion: Implications for State Spending," Kaiser Family Foundation, March 17, 2021, https://www.kff.org/coronavirus-covid-19/issue-brief/new-incentive-for-states-to-adopt-the-aca-medicaid-expansion-implications-for-state-spending/.
[60] Florida Council on Aging, "Advocacy Brochure," February 1, 2021, https://fcoa.starchapter.com/images/other/Advocacy_Brochure_2-1-21.pdf.
[61] Governor Ron DeSantis, Florida Leads the Nation FY 2021-22 Budget, https://www.flgov.com/wp-content/uploads/2021/06/FY-21-22-Budget-Highlights-6.2.21-FINAL.pdf.
[62] Florida Center for Inclusive Communities at USF, "Floridians on the DD Waitlist," January 2021, http://ddwaitlist.cbcs.usf.edu/.
[63] Florida Department of Elder Affairs, "Wait List/Priority List for Services," March 2021, https://fcoa.org/Advocacy.
[64] Jennifer Sullivan, "States Should Act Quickly for New Home and Community Based Services Funding," Center on Budget and Policy Priorities, May 16, 2021, https://www.cbpp.org/blog/states-should-act-quickly-for-new-home-and-community-based-services-funding.
[65] Florida Department of Elder Affairs, "Wait List/Priority List for Services," March 2021, https://fcoa.org/Advocacy.
[66] Florida Department of Elder Affairs, "Wait List/Priority List for Services."
[67] Florida Department of Elder Affairs, "Wait List/Priority List for Services."
[68] Florida Council on Aging, https://fcoa.starchapter.com/images/other/FINAL_Combined_Brochure_2020.pdf.
[69] See Chap. No. 2020-46, Laws of Florida
[70] United States Department of Agriculture, Food and Nutrition Services, "WIC Data Tables. Annual State Data, Total Participation," June 4, 2021, https://fns-prod.azureedge.net/sites/default/files/resource-files/26wifypart-6.pdf.
[71] Florida Department of Children and Families, "Priority Listing for Possible Reductions for Request Year (FY 2021-22)," revised Nov. 11, 2020, http://floridafiscalportal.state.fl.us/Document.aspx?ID=20982&DocType=PDF.
[72] Ali Safawi and Ife Floyd.
[73] Florida Legislature, Office of Program Policy Analysis & Government Accountability "Mandatory Work Requirements for Recipients of the Food Assistance and Cash Assistance Programs," January 8, 2018, https://public.medicaid.gov/gf2.ti/af/328098/47225/PDF/-/OPPAGA_SNAP_TANF_FINAL_003.pdf.
[74] Testimony of Florida Department of Corrections Secretary Mark Inch, Appropriations Subcommittee on Criminal and Civil Justice, February 17, 2021.
[75] Office of Early Learning, "School Readiness Wait List Funding Allocation Report," October 1, 2020, http://www.fldoe.org/core/fileparse.php/7749/urlt/2021SRWaitListFundReport.pdf.
[76] ARP ACT CCDF Supplemental Discretionary Funds Guidance, Office of Child Care, U.S. Department of Health and Human Services. Published June 11, 2021, p.3, https://www.acf.hhs.gov/sites/default/files/documents/occ/CCDF-ACF-IM-2021-03.pdf
[77] Holly Bullard, "Amendment 5 Would Put Funding for Florida PreK-12 Education and Teacher Pay at Risk," Florida Policy Institute, August 22, 2018, https://www.floridapolicy.org/posts/amendment-5-would-put-floridas-higher-education-funding-at-risk.
[78] "Ranking of the States 2019 and Estimates of School Statistics 2020," NEA Research, National Education Association, June 2020.
[79] "Ranking of the States 2019 and Estimates of School Statistics 2020."

[80] Noah Berger and Peter Fisher, "A Well-Educated Workforce is Key to State Prosperity," Economic Policy Institute, August 22, 2013, https://www.epi.org/publication/states-education-productivity-growth-foundations/.
[81] Florida College Access Network, "State of Florida Degree Attainment Profile," February 2019, http://floridacollegeaccess.org/wp-content/uploads/2019/02/Florida2019Feb.pdf.
[82] Paul Bauer, Mark E. Schweitzer, and Scott Shane, "State Growth Empirics: The Long-Run Determinants of State Income Growth (Working Paper 06-06)," Federal Reserve Bank of Cleveland, May 1, 2006, https://www.clevelandfed.org/en/newsroom-and-events/publications/working-papers/working-papers-archives/2006-working-papers/wp-0606-state-growth-empirics-the-long-run-determinants-of-state-income-growth.aspx.
[83] Testimony of Marshall Kriser, Chancellor, State University System, February 3, 2021, meeting of the Senate Appropriations Subcommittee on Education.
[84] Michael Mitchell, Michael Leachman, and Matt Saenz, "State Higher Education Funding Cuts Have Pushed Costs to Students, Worsened Inequality," Center on Budget and Policy Priorities, October 24, 2019, https://www.cbpp.org/research/state-budget-and-tax/state-higher-education-funding-cuts-have-pushed-costs-to-students.
[85] Testimony of Alex Kelly, Chief of Staff, Florida Department of Education, February 3, 2021, meeting of the Senate Appropriations Subcommittee on Education.
[86] Florida Tax Watch, "Independent Assessment of the Economic Impacts of the Florida College System," March 14, 2019, https://floridataxwatch.org/Top-Issues/Education/ArtMID/35706/ArticleID/18691/Independent-Assessment-of-the-Economic-Impacts-of-the-Florida-College-System.
[87] Ron DeSantis, "Transmittal Letter," June 2, 2021, https://www.flgov.com/2021/06/02/governor-ron-desantis-signs-the-florida-leads-budget/,
[88] Susan M. Dynarski, "The New Merit Aid" in C. M. Hoxby (Ed.), *College Choices: The Economics of Where to Go, When to Go, and How to Pay for It* (Cambridge, MA: National Bureau of Economic Research, 2004), pp. 63-97.
[89] Holly Bullard, "Lawmakers Must Reshape the Bright Futures Program to Build a More Equitable Florida," Florida Policy Institute, January 28, 2021, https://www.floridapolicy.org/posts/to-build-a-more-equitable-florida-lawmakers-must-reshape-bright-futures-program.
[90] Holly Bullard, "Amendment 5 Would Put Funding for Florida PreK-12 Education and Teacher Pay at Risk," Florida Policy Institute, August 22, 2018, https://www.floridapolicy.org/posts/amendment-5-would-put-floridas-higher-education-funding-at-risk.
[91] Bullard, 2018.
[92] U.S. Department of Labor, "Unemployment Insurance Data," https://oui.doleta.gov/unemploy/data_summary/DataSummTable.asp.
[93] Florida Department of Economic Opportunity, "Employment and unemployment Data Release," December 2020, http://lmsresources.labormarketinfo.com/library/press/q&a.docx.
[94] Florida Department of Economic Opportunity, "Florida Department of Economic Opportunity Announces Florida's Withdrawal from Federal Pandemic Unemployment Compensation Program," May 24, 2021, https://www.floridajobs.org/news-center/DEO-Press/2021/05/24/florida-department-of-economic-opportunity-announces-florida-s-withdrawal-from-federal-pandemic-unemployment-compensation-program.
[95] Andrew Aurand, Dan Emmanuel, and Diane Yentil, "The Gap: A Shortage of Affordable Homes," National Low Income Housing Coalition, March 2019, https://reports.nlihc.org/sites/default/files/gap/Gap-Report_2019.pdf.
[96] First Coast News, Interview with Ron DeSantis, "Gov. DeSantis: Unemployment system built with 'pointless roadblocks,'" Aug. 5, 2020, https://www.firstcoastnews.com/article/news/local/gov-desantis-unemployment-system-built-with-pointless-roadblocks/77-ebaf0432-598f-47c9-b8dd-debfac57d590.
[97] FPI staff and Karen Woodall, "4 Steps to Fix Florida's Broken Unemployment Insurance Program," Florida Policy Institute, October 6, 2020, https://www.floridapolicy.org/posts/four-steps-to-fix-floridas-broken-unemployment-insurance-program.

[98] The primary source for data on unemployment insurance claims filed in Florida during the pandemic is DEO's Reemployment Assistance Claims Dashboard at http://lmsresources.labormarketinfo.com/covid19/initial_claims.html, which is updated weekly.
[99] Cindy Huddleston, "Inequities in Reemployment Assistance in Florida: Pandemic Data Raises More Questions Than it Answers," Florida Policy Institute, April 6, 2021, https://www.floridapolicy.org/posts/inequities-in-reemployment-assistance-in-florida-pandemic-data-raises-more-questions-than-it-answers.
[100] Paula Dutko, Michele Ver Ploeg, and Tracey Farrigan, "Characteristics and Influential Factors of Food Deserts," United States Department of Agriculture, August 2012, https://www.ers.usda.gov/webdocs/publications/45014/30940_err140.pdf?v=41156.
[101] United States Department of Agriculture, "Food Access Research Atlas," https://www.ers.usda.gov/data-products/food-access-research-atlas/go-to-the-atlas/.
[102] Florida Department of Agriculture and Consumer Services, "Impact of Food Deserts on Diet-Related Health Outcomes," https://www.freshfromflorida.com/Food-Nutrition/Nutrition-Programs/Florida-s-Roadmap-To-Living-Healthy/Impact-of-Food-Deserts-on-Diet-Related-Health-Outcomes.
[103] The Florida Senate, Local Funding Initiative Request, Florida Children's Initiative Food Security Project, Fiscal Year 2021-2022, February 9, 2021 https://www.flsenate.gov/PublishedContent/Session/FiscalYear/FY2021-22/LocalFundingInitiativeRequests/FY2021-22_S1666.PDF.
[104] The Florida Senate, Local Funding Initiative Request, Fiscal Year 2021-2022, Feeding South Florida Senior Grocery Delivery Program, January 29, 2021, https://www.flsenate.gov/PublishedContent/Session/FiscalYear/FY2021-22/LocalFundingInitiativeRequests/FY2021-22_S1244.PDF.
[105] The Florida Senate, Local Funding Initiative Request, Fiscal Year 2021-2022, Feeding Rural Florida, March 12, 2021, https://www.flsenate.gov/PublishedContent/Session/FiscalYear/FY2021-22/LocalFundingInitiativeRequests/FY2021-22_S2044.PDF.
[106] Phillip Stoddard, "As the Sea Rises, South Florida's Low-Income Residents Face the Most Risk," *The Invading Sea* (*South Florida Sun Sentinel, Miami Herald, Palm Beach Post* and *WLRN Public Media* collaboration), June 24, 2019.
[107] Stoddard, 2019.
[108] Florida Office of Economic and Demographic Research, "Economic Evaluation of Florida's Investment in Beaches," revised January 2015, http://edr.state.fl.us/Content/returnoninvestment/BeachReport.pdf.
[109] Laura Cassels, "New Chief Science Officer Faces Old Problems of Harmful Algae, Polluters and Politics," *Florida Phoenix*, March 31, 2021, https://www.floridaphoenix.com/2021/03/31/new-chief-science-officer-faces-old-problems-of-harmful-algae-polluters-and-politics/.
[110] American Society of Civil Engineers, "2016 Florida Infrastructure Report Card," 2017, https://www.infrastructurereportcard.org/state-item/florida/.
[111] Executive Office of the Governor, "Governor Ron DeSantis 2020-2021 Budget, Education," November 4, 2019, http://www.bolderbrighterbetterfuture.com/content/FY20/Education.htm.
[112] Renzo Downey, "Senate Democrats Press Kevin Thibault For M-CORES details," *Florida Politics*, January 12, 2021, https://floridapolitics.com/archives/394615-senate-democrats-press-kevin-thibault-for-m-cores-details.
[113] Lindsay Cross, "Legislature Passes M-Cores Toll Road Repeal Bill," April 27, 2021, Florida Conservation Voters, https://fcvoters.org/2021/04/27/legislature-passes-m-cores-toll-road-repeal-bill/.
[114] Florida Department of Children and Families, "Florida Disaster Supplemental Nutrition Assistance Program (D-SNAP)," https://www.myflfamilies.com/service-programs/access/dsnap/learn.shtml.
[115] The Florida House of Representatives Appropriations Project Request - Fiscal Year 2021-22, Disaster Supplemental Nutrition Assistance Program Mobile Technology Pilot, January 29, 2021, http://www.floridaredistricting.gov/Sections/Documents/loaddoc.aspx?FileName=529_v1.pdf&DocumentType=MemberBudgetRequests&Session=2021&BillNumber=3099.
[116] Although funding for the D-SNAP modernization pilot project is earmarked for Inmar Government Services LLC, Florida Policy Institute does not endorse any particular contractor to carry out the pilot.

[117] Karla Ray, "Changes to Affordable Housing Fund Heads to DeSantis' Desk," *WFTV9 ABC,* April 19, 2021, https://www.wftv.com/news/changes-states-sadowski-fund-would-reduce-amount-housing-stop-sweeps/EMTNRMAV7NDZBM73UGMTB6UZUI/.
[118] Everglades Foundation, "Restoration Projects," 2020, https://evergladesfoundation.org/the-everglades/restoration-projects/.
[119] Craig Pittman, "Twenty Years On, Plan to Restore FL's Everglades Runs Into Climate Questions," *Florida Phoenix*, December 17, 2020, https://www.floridaphoenix.com/2020/12/17/twenty-years-on-plan-to-restore-fls-everglades-runs-into-climate-questions/.
[120] Executive Office of the Governor, "Governor Ron DeSantis Signs the Florida Leads Budget," June 2, 2021, https://www.flgov.com/2021/06/02/governor-ron-desantis-signs-the-florida-leads-budget/.
[121] § 403.0673, Fla. Stat.
[122] Florida Department of Environmental Protection, "Florida Forever," June 9, 2021, https://floridadep.gov/lands/environmental-services/content/florida-forever.
[123] Conservancy of Southwest Florida, "Florida Forever," 2019, https://www.conservancy.org/our-work/policy/land/florida-forever.
[124] Fla SB 1510, SB 1480, HB 1173, HB 1211, HB 1561. (2021).

FLORIDA POLICY INSTITUTE

PHONE 407-440-1421

EMAIL info@floridapolicy.org

ADDRESS 1001 N Orange Ave.
Orlando FL, 32801