



Florida
TaxWatch



Navigating Federal Pandemic Relief:

Following billions in stimulus
dollars, where do we go from here?

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Dear Fellow Taxpayer,

After 128 months of economic expansion through February 2020, the global coronavirus pandemic brought on the largest post-war contraction in U.S. history during the last quarter of FY2019-20. With the resulting financial hardship on citizens and businesses, record unemployment, and a loss of tourism, Florida's economy suffered. The impact on government revenue was immediate and severe, especially the sales tax.

First, actual General Revenue (GR) collections in only the last three months of FY2019-20 fell \$2.1 billion short of the estimate. Subsequently, the General Revenue Estimating Conference met in August 2020 and reduced the revenue projections by \$3.42 billion in the then-current budget year and \$1.99 billion in FY2021-22. Decreased tourism, falling sales and closures for restaurants, attractions and other leisure services led to the tourism and recreation sales tax sector accounting for \$2.4 billion of that loss.

When Florida started realizing the magnitude of the state revenue decrease due to the pandemic, most thought we were headed for a budget deficit, if not in FY2019-20 then surely in FY2020-21. In September 2020, the state projected that the 2021 Legislature would be facing a General Revenue (GR) budget shortfall of \$2.75 billion for FY2021-22.

However, \$5.8 billion in federal funds from the CARES Act, along with increased federal Medicaid funding, helped avoid a deficit in FY2019-20 and FY2020-21. The economy then began recovering much quicker than anticipated, revenue collections rebounded, and another massive influx of federal aid brought the state to where it is today, which—from an immediate fiscal standpoint—is better than ever.

While there is a legitimate concern with the magnitude of this recent federal spending and the impact on the national deficit, it is the main reason for Florida's excellent current fiscal health and provides an unprecedented opportunity to fund programs and infrastructure that have had long-standing backlogs with few past feasible opportunities to address to this degree. This report was produced to inform taxpayers of the magnitude of federal aid that is flowing into Florida and to highlight where it is going. We also offer recommendations to help Florida take full advantage of this opportunity.

Sincerely,

Dominic M. Calabro
Dominic M. Calabro
President & CEO

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Introduction

The financial situation the State of Florida finds itself in—probably the best it has ever been—stands in stark contrast to what the consensus projections were just a year ago. It was thought the global pandemic was creating a fiscal nightmare for Florida from which it might take years to recover.

Instead, the 2021 Legislature passed the largest budget in history, while leaving a record amount of reserves and even providing some tax relief. Most of the expected cuts were scrapped and big investments were made in many areas. The FY 2021-22 state budget totals \$101.7 billion, a \$9.4 billion (10.2 percent) increase, the largest percentage growth in 15 years. Even more remarkable, the budget also appropriates an additional \$15.4 billion in federal funds that is not included in the \$101.7 billion total.

If it were counted, the new budget would be a nearly \$25 billion increase over current spending.

What's more, revenue collections are now back above pre-pandemic levels. In September 2020, the last Long-Range Financial Outlook, the state's official budget forecast, predicted multi-billion budget shortfalls. The newly released Outlook predicts budget surpluses of \$7 billion–\$10 billion during the next three years.¹ What a difference a year makes.

How did we get here? It must be acknowledged that the state was in pretty good shape pre-COVID 19. The Governor and the Legislature also took steps that helped ease the budget crunch and the economy—along with the government revenue it produces—rebounded much quicker than expected.

But the real answer is federal aid and stimulus funding—tens of billions of dollars of it.

The \$13.4 billion Florida is receiving from the CARES Act's Coronavirus Recovery Fund and the American Rescue Plan's State Fiscal Recovery Fund has received the most attention since it has the most direct impact on the state budget and provides the state with the most flexibility in how to spend it.

But there are also many funding streams for restricted uses, including \$16.1 billion for education, \$3.6 billion in increased federal Medicaid funding, \$3.2 billion for housing and rental assistance, \$3.2 billion for child care, and many more. In fact, there is so much money, it appears some programs may be overwhelmed and there are problems associated with distributing and spending the money in a timely and efficient manner.

Moreover, the direct costs incurred by states in dealing with the public health emergency—such as personal protective equipment, increasing medical capacity, and emergency sheltering and feeding—are fully reimbursable from the Federal Emergency Management Agency (FEMA). The federal share for eligible COVID-19 costs was increased (retroactively) from 75 percent to 100 percent. Further, eligible expenses were expanded to include the costs to support the safe opening and operation of schools, child-care facilities, healthcare facilities, non-congregate shelters, domestic violence shelters, transit systems, and other eligible facilities.

When it is all added up, the total allocations to Florida state government and schools from the six federal COVID-19/stimulus packages likely exceed \$45 billion. But this is only part of the federal assistance that came to Florida. Many more billions in federal assistance were, and still are, being provided to Florida's people, health care providers, local governments, businesses, and non-profits. For example, examining just one of the stimulus packages—the CARES Act—reveals that it provided Florida with much more than the \$8.3 billion in direct aid to our state and local governments. When the other grants that helped fund numerous government programs, as well

¹ Florida Office of Economic and Demographic Research, Long-Range Financial Outlook, Fiscal Years 2022-23 through 2024-25, September 2021. <http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm>

as relief to businesses and individuals, are included, the CARES Act provided \$144 billion in pandemic relief to Florida (see table on page 4).

This report was produced to inform taxpayers of the magnitude of federal aid that is flowing into Florida and to highlight where it is going. It examines many of the federal aid programs established by the six stimulus packages passed by Congress since the pandemic began. The price tag for these federal acts totals \$5.7 trillion. And there is likely more on the way.

There have been six federal coronavirus funding and stimulus packages:

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA)
March 6, 2020—Total cost - \$8.3 billion
- Families First Coronavirus Response Act (FFCRA)
March 18, 2020—Total cost - \$225 billion
- Coronavirus Aid, Relief, and Economic Security Act (CARES)
March 27, 2020—Total cost - \$2.2 trillion
- Paycheck Protection Program and Health Care Enhancement Act (PPPHCE)
April 24, 2020—Total cost - \$483 billion
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
December 28, 2020—Total - \$920 million
- American Rescue Plan Act of 2021 (ARP)
March 11, 2021—Total cost - \$1.9 trillion

This report cannot cover every provision in the stimulus bills—the number of different COVID-19 related federal aid programs and appropriations is truly mind-boggling. Florida TaxWatch is focusing on the federal aid that has the largest impact state and local government budgets and services, as well as the major economic relief programs that saved jobs and businesses and put many billions in Floridians' pockets. This stimulus funding has played a major role in Florida's economic recovery and the resultant rebound in the state's revenue collections. This report does not include the direct federal spending on the response to the coronavirus, including the development, purchase, and distribution of the COVID-19 vaccines.

Florida has not received all the aid it has coming and there is even more for which Florida can apply. This includes \$4.4 billion (\$3.5 billion of which is still unobligated) still to be received from the American Rescue Plan's State and Local Fiscal Recovery Fund and billions in education funding that has not yet been spent or distributed to school districts.

Looking at where Florida has already spent the federal pandemic relief funds can help inform future spending decisions on where to put the rest of the money. In addition, while there is still time to spend the federal aid, the potential for not meeting deadlines and some Florida funding reverting to the federal government is starting to arise.

Direct Aid to State & Local Governments

Coronavirus Relief Fund

Total Federal Funding: \$150.0 billion. Florida's share - \$4.580 billion (state) / \$3.748 billion (local).

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the Coronavirus Relief Fund to distribute \$150 billion to state and local governments, U.S. territories, and tribal governments.

The funds could be used to cover expenses that:

- were necessary expenditures incurred due to the public health emergency with respect to the COVID-19);
- were not accounted for in the budget most recently approved as of March 27, 2020 for the State or local government; and
- were incurred between March 1, 2020 and December 31, 2021.

Funding could not be used to replace lost revenue resulting from the pandemic. Subsequent guidance from the U.S. Treasury broadened the qualified uses a bit, including allowing the salaries and benefits of employees who were substantially dedicated to mitigating or responding to the COVID-19 public health emergency. This includes public safety, public health, health care, human services, and similar employees.

States were allocated funds based on population. Local governments with populations over 500,000 received their share directly. Smaller local governments received their allocations—as determined by the federal government—from the state.

Florida's total allocation from the Coronavirus Relief Fund was \$8.328 billion. Eleven counties plus consolidated Jacksonville/Duval County qualified to receive their distributions directly. These payments totaled \$2.472 billion, ranging from \$96.5 million (Volusia) to \$474.1 million (Miami-Dade). The state government received \$5.856 billion, of which \$1.276 billion was distributed to smaller cities and counties in Florida.

Table 1. CARES Act Funding for Florida Totals \$144 Billion

Types of Aid	\$ millions
Grants to Florida	
Coronavirus Relief Fund (State & Local)	\$8,328.20
Provider Relief & Hospital Preparedness	\$2,620.20
Transportation	\$1,854.80
Education	\$1,766.40
Health and Human Services	\$598.3
Children & Families	\$349.1
Housing and Urban Development	\$247.5
Administration for Community Living	\$87.0
Agriculture	\$79.6
Labor	\$77.4
Justice	\$50.3
Commerce	\$25.8
Election Security Grants	\$20.2
Homeland Security	\$16.5
Substance Abuse and Mental Health	\$6.0
Art, Museum and Library Grants	\$3.4
Total Grants to Florida	\$16,130.70
Economic Relief to Florida	
Paycheck Protection Program*	\$51,287.60
Economic Injury Disaster Loans (EIDL)	\$20,311.80
EIDL Advance	\$2,053.30
Municipal Liquidity Facility	\$11,659.90
Total Economic Relief to Florida	\$85,312.60
Relief Payments to Florida Individuals	
Additional Unemployment Compensation**	\$24,463.90
Stimulus Payments***	\$18,514.90
Total Relief Payments to Florida Individuals	\$42,978.80
Total Florida CARES Act Pandemic Relief	\$144,422.1
*Includes three rounds of PPP loans **Includes extensions of benefits created by CARES Act ***Only first of three rounds of stimulus payments Source: Florida Executive Office of the Governor, Update on Federal Assistance Related to the COVID-19 Pandemic, presentation to the Senate Appropriations Committee, February 2, 2021. Update and additions by Florida TaxWatch.	

This federal aid was critical to Florida. In the early months of pandemic, revenue collections started falling and it was estimated that Florida would have to deal with a multi-billion-dollar budget deficit. The state was able to deposit the \$5.9 billion—including the small local government share—it received from the Coronavirus Relief Fund into the General Revenue Fund towards the end of FY2019-20. This allowed Florida to avoid a budget deficit in FY2019-20.

Florida was fortunate in that one of the requirements for using CARES Act funds was that expenses could not have been accounted for in the budget most recently approved as of March 27, 2020. The Legislature passed the FY2020-21 budget on March 19, 2020, but it was not signed by the Governor until June 29, 2020. This meant all appropriations in the then-current budget that met the other requirements were eligible for CARES Act funds.

While CARES funding was not technically allowed to be used to replace lost revenue, that was the effect in Florida. Remember, the 2020 session ended just as COVID-19 was reaching Florida and the budget barely addressed the coronavirus.² The Legislature did not return in special session to address the budget or the virus. In addition to the local government distribution, only two budget amendments were approved³ that specifically spent CARES Act funds: \$151 million for housing assistance⁴ and \$86.5 million for reemployment assistance costs. Additional amendments totaling \$1.4 billion provided GR for COVID-19 response, much of which is eligible for Federal Emergency Management Agency (FEMA) reimbursement. Enough appropriations in the FY2020-21 budget were found that qualified for spending to account for the rest of the federal aid (see Table 2).

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Table 2. Where did the \$5.9 Billion in CARES Act Coronavirus Recovery Funds Go?

Eligible Expenses Reported by Florida Agencies

Agency	Amount Reported
Department of Education	\$2,484,115,489
DOE - Board of Governors	\$641,321
Dept. of Agriculture & Consumer Services	\$13,965,786
Department of Citrus	\$173,666
Fish and Wildlife Conservation Commission	\$50,170,935
Florida Commission on Offender Review	\$311,328
Department of Financial Services	\$17,920,611
Financial Regulation/Insurance Regulation	\$263,907
Department of Management Services	\$21,343,440
Department of Revenue	\$42,993,847
Division of Administrative Hearings	\$207,878
Agency for Health Care Administration	\$139,142,459
Agency for Persons with Disabilities	\$1,709,225
Department of Health	\$61,591,372
Department of Children and Families	\$174,790,100
Department of Veterans Affairs	\$39,199,336
Department of Corrections	\$912,215,886
Department of Environmental Protection	\$2,530,339
Department of Juvenile Justice	\$53,946,186
Department of Law Enforcement	\$38,168,343
Department of Legal Affairs	\$1,322,260
Dept. of Highway Safety & Motor Vehicles	\$129,226,136
Department of Economic Opportunity	\$18,587,034
Florida Housing Finance Corporation	\$250,000,000
Department of State	\$2,578,369
Department of Transportation	\$12,117,949
Executive Office of the Governor	\$9,984,942
Division of Emergency Management	\$195,382,803
Agencies Subtotal	\$4,674,600,946
Small County Allocation	\$1,257,956,089
Total	\$5,932,557,036
Source: Florida Executive Office of the Governor, Update on Federal Assistance Related to the COVID-19 Pandemic, presentation to the Senate Appropriations Committee, February 2, 2021.	

² \$25.15 million was added late in budget negotiations to "address the Coronavirus (COVID-19) outbreak."

³ Approved by the Governor under his emergency powers.

⁴ The budget amendment originally appropriated \$250 million for housing, but \$99 million was returned to the state's general revenue fund when it could not be spent by the December 31, 2020 deadline. The federal Consolidated Appropriations Act subsequently extended the deadline through 2021 but the money had already been returned.

he CARES funds—along with increase federal Medicaid matching (see page 13)—allowed Florida to end FY2019-20 with nearly \$6.0 million in GR cash reserves in the bank. That money carried forward into the new budget year, again helping to avoid a deficit.

The Coronavirus State and Local Fiscal Recovery Fund (CSLFRF)

Total Federal Funding: \$350.0 billion. Florida's share - \$8.817 billion (state) / \$7.106 billion (local).

With Florida's budget already in the black, the American Rescue Plan (ARP) Act established the State and Local Fiscal Recovery Fund to distribute another \$350 billion to state and local governments, U.S. territories, and tribal governments. States will receive \$195.3 billion, counties will receive \$65.1 billion, metropolitan cities will receive \$45.6 billion, and smaller local governments will receive \$19.5 billion. U.S. territories and tribal governments will receive \$24.5 billion.

Table 3. ARP Coronavirus Local Fiscal Recovery Fund

Florida County Allocations (\$ millions)

Alachua	\$52.26	Hardee	\$5.23	Okeechobee	\$8.19
Baker	\$5.67	Hendry	\$8.16	Orange	\$270.66
Bay	\$33.93	Hernando	\$37.67	Osceola	\$72.99
Bradford	\$5.48	Highlands	\$20.63	Palm Beach	\$290.73
Brevard	\$116.92	Hillsborough	\$285.91	Pasco	\$107.60
Broward	\$379.30	Holmes	\$3.81	Pinellas	\$189.38
Calhoun	\$2.74	Indian River	\$31.06	Polk	\$140.78
Charlotte	\$36.69	Jackson	\$9.02	Putnam	\$14.47
Citrus	\$29.07	Jefferson	\$2.77	Santa Rosa	\$35.80
Clay	\$42.59	Lafayette	\$1.64	Sarasota	\$84.25
Collier	\$74.76	Lake	\$71.31	Seminole	\$91.65
Columbia	\$13.92	Lee	\$149.68	St. Johns	\$51.41
DeSoto	\$7.38	Leon	\$57.02	St. Lucie	\$63.77
Dixie	\$3.27	Levy	\$8.06	Sumter	\$25.72
Duval	\$186.03	Liberty	\$1.62	Suwannee	\$8.63
Escambia	\$61.83	Madison	\$3.59	Taylor	\$4.19
Flagler	\$22.35	Manatee	\$78.33	Union	\$2.96
Franklin	\$2.36	Marion	\$71.01	Volusia	\$107.47
Gadsden	\$8.87	Martin	\$31.27	Wakulla	\$6.55
Gilchrist	\$3.61	Miami-Dade	\$527.73	Walton	\$14.39
Glades	\$2.68	Monroe	\$14.42	Washington	\$4.95
Gulf	\$2.65	Nassau	\$17.21	Total	\$4,171.80
Hamilton	\$2.80	Okaloosa	\$40.93		

Source: Florida TaxWatch from U.S. Treasury Department data, October 2021.

The authorized use of these funds is broader than the authorized uses under the CARES Act, including replacing lost revenue. Other authorized uses are:

- Supporting public health expenditures;
- Addressing negative economic impacts caused by the public health emergency;
- Providing premium pay for essential workers; and
- Investing in water, sewer, and broadband infrastructure.

Florida state government will receive \$8.817 billion for its own uses, nearly double what was received under the CARES Act. Florida's 67 counties will get \$4.172 billion, 77 larger cities will receive \$1.518 billion (see tables 3 and 4 for a breakdown of city and county allocations). Florida municipalities with population of less than 50,000 will get a total of \$1.416 billion, which will be received and distributed by the state based on federally set allocations.

Table 4. ARP Coronavirus Local Fiscal Recovery Fund

Florida Metropolitan City Allocations (\$ millions)

Apopka	\$7.04	Hialeah	\$66.83	Pembroke Pines	\$25.46
Avon Park	\$3.68	Hollywood	\$29.39	Pensacola	\$19.15
Boca Raton	\$12.20	Homestead	\$19.19	Pinellas Park	\$9.69
Bonita Springs	\$7.24	Jacksonville	\$157.66	Plantation	\$13.04
Boynton Beach	\$13.65	Jupiter	\$7.59	Pompano Beach	\$25.69
Bradenton	\$10.79	Kissimmee	\$18.07	Port Orange	\$9.98
Cape Coral	\$25.44	Lakeland	\$22.73	Port St Lucie	\$24.74
Clearwater	\$22.48	Largo	\$12.96	Punta Gorda	\$2.45
Cocoa	\$3.88	Lauderhill	\$18.13	Sanford	\$13.24
Coconut Creek	\$8.60	Marco Island	\$1.75	Sarasota	\$10.12
Coral Gables	\$8.52	Margate	\$10.85	Sebastian	\$3.33
Coral Springs	\$20.01	Melbourne	\$14.26	Sebring	\$2.92
Crestview	\$3.87	Miami	\$137.64	St Petersburg	\$45.41
Davie	\$17.93	Miami Beach	\$23.56	St. Cloud	\$8.78
Daytona Beach	\$15.01	Miami Gardens	\$27.11	Sunrise	\$17.33
DeLand	\$5.88	Miramar	\$22.05	Tallahassee	\$46.47
Deerfield Beach	\$16.28	Naples	\$2.56	Tamarac	\$10.90
Delray Beach	\$10.96	North Miami	\$19.35	Tampa	\$80.37
Deltona	\$13.97	North Port	\$8.43	Titusville	\$8.61
Destin	\$1.58	Ocala	\$12.20	Venice	\$2.48
Doral	\$12.88	Orlando	\$58.03	Vero Beach	\$2.56
Fort Pierce	\$13.50	Ormond Beach	\$4.93	Wellington	\$7.38
Ft Walton Beach	\$3.65	Palm Bay	\$18.01	W Palm Beach	\$24.53
Ft Lauderdale	\$38.13	Palm B Gardens	\$5.86	Weston	\$8.17
Ft Myers	\$15.76	Palm Coast	\$12.50	Winter Haven	\$7.78
Gainesville	\$32.41	Panama City	\$10.09	Total	\$1,517.70

Florida municipalities with populations less than 50,000 receive a total of \$1.416 billion.
Source: Florida TaxWatch from U.S. Treasury Department data, October 2021.

Florida has received half of its allocation (\$4.408 billion) and half of the small municipality allocation (\$708.2 million). Both receipts were deposited into the General Revenue Fund. Unlike when the state received the CARES Act funding, Florida was not facing a fiscal crisis when deciding what to do with the ARP funding. Past federal aid had allowed for billions of dollars to be carried forward into the new budget year and revenue collections were rebounding rapidly. Before deciding how to spend the new money, budget negotiators had already largely agreed on a record-size \$101.7 billion state budget, an increase of \$9.4 billion (10.2 percent) over the previous budget. In addition, record GR reserves of \$7.0 billion remained.

The 2021 Legislature appropriated \$6.7 billion of its expected share in the “back of the bill”⁵ in the General Appropriations Act. It is technically appropriated for FY 2020-21, so it was not included in the \$101 billion budget total. On June 30, 2021, unspent funds will revert and be reappropriated for FY 2021-22. It is not certain when all the funds will be received, but funds in excess of the appropriation will go into General Revenue reserves. The Governor vetoed two of the appropriations of the federal funds—a \$350 million transfer to the Budget Stabilization Fund and a \$1.0 billion emergency response fund. This left \$5.3 billion in spending for things like transportation, numerous water and other environmental projects, educational facilities, a new reading initiative, technology upgrades, and economic development. For a complete list of appropriations from the State Fiscal Recovery Fund see Appendix A.

When Florida receives all of its allocation, there will be \$3.47 billion in unobligated funding for the Legislature to spend. States must obligate their CSFRF funds by Dec. 31, 2024, and spend them by Dec. 31, 2026.

Capital Projects Fund

Total Federal Funding - \$10.0 billion. Florida's share - \$336.0 million.

The American Rescue Plan appropriated \$10 billion for a Capital Projects Fund to provide funding to states, territories, and Tribal governments to “carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).”⁶ The main focus of the funding is addressing the need for connectivity in response to the pandemic, including investments in depreciable assets and the ancillary costs. Funds may be used to support broadband, as well as other connectivity infrastructure, devices, and equipment. States are allowed the flexibility to make investments in critical community hubs or other capital assets that provide access jointly to work, education, and health monitoring. Florida is allocated \$336 million and must submit a plan to the U.S. Treasury on how it intends to use the fund. The Treasury has yet to issue guidance or begin accepting applications.

State Small Business Credit Initiative (SSBCI)

Total Federal Funding - \$10.0 billion. Florida's Share – \$324.2 million

The American Rescue Plan provides \$10 billion to states, territories, and Tribal governments to help address the economic fallout of the pandemic. The SSBCI provides states funding for: (1) small business financing programs, which includes capital access programs, loan participations, loan guarantees, collateral support, and venture equity programs; and (2) technical assistance to small businesses applying for SSBCI and other government programs.

Florida's preliminary allocation is \$324.2 million. The deadline for states to apply for funding is December 11, 2021.

⁵ The last pages of the annual General Appropriations Act, following all the line-items making appropriations for the upcoming fiscal year. These additional sections include appropriations for prior fiscal years, reversions, reappropriations, trust fund sweeps, and other provisions. None of the dollars appropriated in the back of the bill are counted in the budget total.

⁶ U.S. Department of Treasury, <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/capital-projects-fund>

Education

The CARES Act established the Education Stabilization Fund and set up several separate funds within it to help educational institutions and students cope with the effects of the coronavirus. Subsequent stimulus packages added additional revenue to the fund. The largest is a fund for elementary and secondary education. Another fund for higher education was established, along with a fund designed for governors to control as well as funding for non-public schools. The following is a summary of each of the funds.

Elementary and Secondary School Emergency Relief Fund

Three of the stimulus packages provided a total of \$172.6 billion to the states through the Elementary and Secondary School Emergency Relief Fund (ESSER).

States must distribute at least 90 percent of the money to local education agencies based on their share of Title 1-A funds. State education departments may retain the remaining 10 percent for emergency pandemic-related needs as determined by the states.

The allowable uses of ESSER funds are very broad, but the U.S. Department of Education sums it up as: “(the funds are) intended to help States and school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.”⁷ The lists of allowable uses in the three laws are not identical, but the USDOE says any use listed in one of the laws is allowable for all ESSER funds. Besides coronavirus mitigation and response, uses include services for students with disabilities, adult education, homelessness, mental health services, summer and after school programs, education technology, and addressing the unique needs of low-income, minority, foster care, English learners, and other students with special needs.

ESSER I - Coronavirus Aid, Relief and Economic Security (CARES) Act

Total Federal Funding - \$13.23 billion. Florida's Share - \$770.2 million.

The Florida Department of Education (FDOE) says the focus of the funding would be on three top priorities for the state, which include closing achievement gaps, a proactive plan that will reinforce literacy supports, especially for Florida's low-income and academically struggling K-5 students, and a comprehensive model that supports the safety and health of all students and staff. Each district was to implement their own Instructional Continuity Plan for distance learning. Florida used \$35.0 million in ESSER I funds for literacy initiatives in FY 2020-21.

ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)

Total Federal Funding - \$54.31 billion. Florida's Share - \$3.13 billion

The 2021 Florida Legislature appropriated \$2.2 billion of ESSER II funds in the FY2021-22 (current) budget. The funds are to help offset the costs of education related to the pandemic and to reopening schools. Most of the appropriations are accompanied by proviso that provides that FDOE can request release of funds contingent upon submission of a detailed spending plan that describes the amount that will be allocated to each school district and how each school district will be expending its funds in compliance with CRRSA.

Recently, the Governor announced that \$71.0 million in ESSER II Funds would be invested in reading/literacy initiatives.⁸

⁷ U.S. Secretary of Education, ESSER Fund cover letter to state education commissioners, January 2021. ESSER Fund Cover Letter (Final) (ed.gov)

⁸ Executive Office of the Governor, “Governor DeSantis Celebrates the Signing of House Bill 3 and Announces \$270 Million in Investments to Improve Student Literacy,” News Release, July 22, 2021.

FDOE is also planning to use \$106 million from the ESSER II set-aside fund for the new Civic Literacy Excellence Initiative.⁹ This includes professional development support and a \$3,000 bonus for teachers participating in the Florida Civics Seal of Excellence endorsement program.¹⁰

ESSER III - The American Rescue Plan Act (ARP)

Total Federal Funding - \$105.19 billion. Florida's Share - \$7.04 billion

The largest investment in education came from the American Rescue Plan. State education departments are required to reserve part of their allocations for addressing learning loss (five percent), afterschool activities (one percent), and summer learning programs (one percent). School districts must use 20 percent of their allocations to address learning loss.

A controversial issues concerning the ESSER funding has developed. Last August, the Florida State Board of Education informed two school districts that state funds would be withheld if they violate the Governor's Executive Order¹¹ prohibiting schools from requiring masks to protect against COVID-19. Subsequently, the Florida Department of Education warned several other schools about violating the mask mandate. The Biden Administration later stated that school districts could use ESSER funds from the ARP to replace state funds withheld by the Florida, including money for the salaries of principals and school board members.¹² In September, the U.S. Department of Education announced the Project to Support America's Families and Educators (Project SAFE). Project SAFE has provided funding to two Florida districts and invited others to apply.¹³ On October 7, the State Board of Education unanimously voted to sanction eight additional districts for violating the executive order.¹⁴ This issue is still evolving.

Florida was the Last State to Apply for the \$2.3 Billion in Remaining ARP ESSER Funding

Two-thirds of the ESSER III allocations were immediately released to the states in March, the final one-third is dependent on states submitting plans on how they will spend the money. Florida was one of five states to miss the June 7, 2021 deadline to submit a plan and application.¹⁵ It became the last state to apply on October 6, 2021, two days after the U.S. Department of Education wrote a letter to the Florida Commissioner of Education voicing concern over not yet receiving Florida's plan and offering assistance in developing the plan. The letter stated, "FDOE's delay raises significant concerns because of the unnecessary uncertainty it is creating for school districts across the state and because it is hindering their ability to confidently plan for how to use these funds to address the needs of student." The Governor's press office said, "no district has articulated a need for funding that cannot be met with currently available resources."¹⁶

9 National Conference of State Legislatures, Elementary and Secondary School Emergency Relief Fund Tracker, June 2021. <https://www.ncsl.org/ncsl-in-dc/standing-committees/education/cares-act-elementary-and-secondary-school-emergency-relief-fund-tracker.aspx>

10 For more information see <https://www.flgov.com/2021/03/17/governor-ron-desantis-announces-the-civic-literacy-excellence-initiative/>

11 State of Florida, Office of Governor, Executive Order Number 21-175, Ensuring Parents' Freedom to Choose – Mask in Schools, July 30, 2021.

12 Letter from U.S. Secretary of Education Miquel Cardona to Governor Ron DeSantis and Florida Education Commission Richard Corcoran, August 12, 2021. <https://oese.ed.gov/files/2021/08/Letter-from-Secretary-Cardona-FL-08-13-21.pdf>

13 Forbes, "Biden Administration Doles Out Money To Florida Schools Penalized For Imposing Mask Mandates Against State Rules," September 23, 2021.

14 CNN, Florida Board of Education votes to sanction 8 school districts with mask mandates with no opt-out, October 7, 2021.

15 U.S. Department of Education, ARP State Plan table, <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-and-secondary-school-emergency-relief/stateplans/>

16 Tallahassee Democrat, "Florida only state to not submit plan for COVID funds; US Department of Education wants to know why," October 4, 2021.

But Florida did submit its plan¹⁷ which outlined priorities including the new Civics Literacy Excellence Initiative, SAT/ACT testing at no cost to high school juniors 2022, professional development for reading coaches and more support for students who are simultaneously enrolled in high school and college for computer science/IT fields. The report also highlights the need to address the student learning loss during the pandemic and the disproportionate impact on Black and low-income students and students with disabilities. Using assessment scores from 2019 to 2021, the most severe learning loss occurred in algebra and geometry in the upper grades and mathematics for third- to eighth grade students.

And while the plan acknowledges that Florida doesn't mandate facemasks, it states that schools should explore ways to use them and includes spending on masks, along with other personal protective equipment.

In contrast to the state delay in applying for all the ESSER aid, at a recent interim committee meeting, the Chair of the Florida House Pre K-12 Appropriations Subcommittee was critical of school districts for not spending much of the money that has already been allocated. Data presented at the meeting¹⁸ show districts still have 52 percent of the \$2.351 billion in ESSER funds available from the CARES Act and CRRSA funds. Of the \$814.5 million the 2021 Legislature appropriated for three "critical" issues—addressing learning loss, technology assistance, and locating students missing from the rolls—only \$3.2 million has been spent.

Similarly, from the 10 percent of ESSER funds the FDOE retained for state issues, the department still has 80 percent of the \$1.094 billion available.

Districts will have another \$7.981 billion in ESSR finds available once they submit—and FDOE approves—detailed spending plans. The 2021 Legislature appropriated \$1.158 billion in CRRSA and \$6.823 billion in ARP ESSER funds and placed it in reserve to be released upon submission of the plans. None of this money has been spent as the the plans have not been submitted and/or approved by the FDOE. Another \$2.3 billion will be available to Florida schools if the state ultimately draws down the remaining ARP ESSR funds.

According to the U.S. Department of Education's funds tracker, the state has spent little of the Education Stabilization Fund dollars to date, but neither have most states. Florida has spent 14.8 percent of the total \$8.6 billion in ESSER I, II, and III funding. This includes 78.8 percent of the \$770.2 million from ESSER I, 15.6 percent of the \$3.134 billion from ESSER II, and 3.8 percent of the \$4.692 billion already received from ESSER III.¹⁹ Funds are available through September 30 of: 2022 for ESSER I; 2023 for ESSER II; and 2024 for ESSER III.

Maintenance of Effort (MOE) – All three ESSER distributions require that states, in order to receive this education aid, maintain state funding levels for elementary, secondary, and higher education under the CARES Act at the same level as the average of the level of support during FYs 2017, 2018, and 2019. Under CRRSA, states must maintain support in FY 2022 at least at the average proportion (percent of total state spending) over FYs 2017, 2018, and 2019. Under ARP, state support in FY 2023 must meet the same requirement. Florida is one of three states that has submitted a waiver request²⁰ for the MOE requirements. Florida average level of state support was \$11.783 billion, but it spent only \$11.519 billion in FY2019-20 and \$11.415 billion in FY2020-21. The request makes a case that Florida has continued its commitment to education and its use of CARES funding to

17 Florida Department of Education, State Plan for the American Rescue Plan Elementary and Secondary School Emergency Relief Fund, submitted October 6, 2021. <https://oese.ed.gov/files/2021/10/Florida-ARP-ESSER-State-Plan.pdf>

18 House Pre K-12 Appropriations Subcommittee, Chair Randy Fine, meeting packet, September 22, 2021.

19 <https://covid-relief-data.ed.gov/profile/state/FL>. Last visited, October 5, 2021.

20 <https://oese.ed.gov/files/2021/05/FL-Combined.pdf>

replace GR reduced its state spending. It states that the waiver is only requested for CARES Act funding for elementary and secondary education, but it appears Florida may fall short of the requirements in CRRSA as well. It is unclear what would happen if the waiver were not approved or if Florida does not meet the requirement for ARP funding in FY2022-23.

Higher Education Emergency Relief fund (HEERF)

Total Federal Funding - \$74.8 billion. Florida's Share is \$4.542 billion

The fund was created by the CARES Act, and further funding was provided through CRRSA and the ARP. At least 50 percent of each institution's HEERF award must go directly to students for any cost relating to attendance and emergency costs that arise due to coronavirus, such as: tuition, food, housing, health and mental health care, and child care. Private institutions must use all funds for student grants. Public institutions may use remaining funds for expenses arising from the pandemic including lost revenue, reimbursement for expenses already incurred, technology costs associated with distance education, faculty and staff training, and payroll. Institutions may also make additional financial aid grants to students. There were several formula and discretionary allocation with HEERF, including Historically Black Colleges and Universities (HBCUs), Minority Serving Institutions (MSIs), Strengthening Institutions Program (SIP), and the Fund for the Improvement of Postsecondary Education (FIPSE).

Florida's total HEERF allocation was \$4.542 billion. This includes \$2.3 billion for the institution portion, \$1.8 billion for the student portion, \$180.4 million for HBCUs, \$118.8 million for MSIs, and \$49.1 million for proprietary institutions to provide student grants. Of Florida's total allocation, \$1.800 billion (39.6%) has been spent to date.²¹

Governor's Education Emergency Relief Fund (GEER)

Total Federal Funding - (GEER I & II): \$4.2 billion. Florida's Share - \$249.4 million

Total Federal Funding - (EANS I & II): \$5.5 billion. Florida's Share - \$334.2 million

In addition to ESSER Funds, the CARES Act established the Governor's Education Emergency Relief Fund and funded it with \$2.89 billion (GEER I) to allow Governors, at their discretion, to fund educational needs. CRRSA provided additional funding of \$4.02 billion for GEER II, including \$2.750 billion that was reserved for a new Emergency Assistance to Non-Public Schools (EANS) program. Governors may provide funding to school districts and institutions of higher education (IHEs) that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities. In addition, Governors may award grants or contracts to other districts, IHEs, and education-related entities that the Governor "deems essential" for carrying out emergency educational services, providing child care and early childhood education, providing social and emotional support, and protecting education related jobs. For private school awards under EANS, allowable activities include safely reopening schools, continuing instruction, addressing learning loss, supporting educational technology, and reimbursing for certain coronavirus-related costs.

ARP added a second wave of funds to EANS, providing another \$2.750 billion. The guidelines are similar to the first EANS distribution, except services or assistance may only be provided to non-public schools that enroll a significant percentage of low-income students and are most impacted by the COVID-19 emergency.

Florida's initial GEER allocation under CARES was \$173.6 million. CRRSA gave Florida \$75.8 million to supplement GEER and another \$213.0 million for EANS. Florida's share of the second EANS funding is \$221.2

²¹ U.S. Department of Education Fund Tracker, <https://covid-relief-data.ed.gov/profile/state/FL>. Last visited: October 5, 2021.

million. The first GEER funding is available for obligation through September 30, 2022 and the second allocation is available through September 30, 2023.

Homeless Children and Youth Fund

Total Federal Funding - \$800.0 million. Florida's Share - \$46.1 million

ARP provided \$800.0 million to support the needs of homeless students. State and local education agencies must use funds to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities. Florida's allocation is \$46.1 million. The Florida Department of Education can reserve a maximum of 25 percent for state-level activities and the remainder must be distributed to school districts.

School Children Nutrition - Pandemic Electronic Benefit Transfer (P-EBT)

The Families First Coronavirus Response Act provided the U.S. Secretary of Agriculture authority to approve state agency plans to administer P-EBT. Through this program, eligible school children receive temporary emergency nutrition benefits loaded on EBT cards that are used to purchase food. Children who would have received free or reduced-price meals under the National School Lunch Act if their schools were not closed or operating with reduced hours or attendance for at least five consecutive days are eligible. P-EBT benefits are available in any school year in which the public health emergency is in effect, including summers.

In 2020, Florida issued 2.2 million Florida students more than \$687 million in P-EBT benefits and \$1.1 billion in the 2020-21 school year. However, the program was expanded to include summer and Florida has not applied for \$819.8 million in EBT benefits. Initially, the Governor's Office implied it was not planning to apply,²² but in September, Florida became the last state to apply.²³ The benefits can be issued retroactively.

Medicaid

The pandemic has swelled Medicaid enrollment and the number of recipients now stands at just over 5.0 million people (FY2021-22). This is one million more than the pre-pandemic high in FY2016-17, which was first eclipsed last year. The number of recipients is expected to begin declining next year, but total enrollment will stay above pre-pandemic levels through at least FY2026-27.²⁴ This will cost the state considerably more money but a number of provisions in the federal COVID-19 stimulus packages laws will help considerably, not only in offsetting some of the added costs but providing increases in services and coverage.

Increased Federal Medical Assistance Percentage (FMAP)

Florida Savings – approximately \$3.6 billion

The FFCRA increased the Federal Medical Assistance Percentage (FMAP) for the states. This is the percentage share of state Medicaid costs paid by the federal government, which varies by state. The FMAP was increased by 6.2 percentage points, bringing the share of Florida's Medicaid costs paid by the federal government to 68.2 percent.²⁵ The increased FMAP took effect January 1, 2020 and lasts until the end of the quarter in which the Public Health Emergency (PHE) ends. Earlier this year, President Biden said the PHE would extend at least

22 Tampa Bay Times, "DeSantis urged to seek up to \$820 million in food aid for children," August 30, 2021.

23 Miami Herald, "Florida is last state to apply for federal summer food aid. \$820 million on the table," September 21, 2021.

24 Florida Social Services Estimating Conference, Medicaid Caseloads and Expenditures, July 23 and August 5 and 6, 2021. <http://edr.state.fl.us/Content/conferences/medicaid/index.cfm>

25 This is an "enhanced" FMAP for Florida's KidCare Program. The enhanced FMAP was increased from 73.4 percent to 77.7 percent by the FFCRA Act.

through the end of 2021.²⁶ This increased FMAP will have provided Florida with an estimated additional \$3.6²⁷ billion over that two-year period.

Home and Community Based Care

Total Federal Cost - \$12.7 billion Florida funding would be increased by \$1.1 billion (over two years)

The American Rescue Plan provides some optional assistance to incentivize states to expand Medicaid benefits and coverage. Florida recently applied²⁸ for a ten-percentage point increase in funding to “enhance, expand, or strengthen” home and community-based services (HCBS). Florida recently submitted its application that would provide \$1.1 billion over two years. The additional funding must be used to enhance HCBS, not supplement existing state funds. Florida has 108,000 people in Medicaid waiver programs that provide home and community-based services, and there are more than 20,000 currently on waitlists. One of these waivers, known as the “i-Budget” program, provides services to those with intellectual and developmental disabilities. The federal money would include \$191 million to cover more people under i-Budget, but Florida’s plan would not reduce other waiver waitlists. The largest spending item is \$623 million in payments to HCBS providers to support program activities, provide incentives for recruiting new staff and retaining current staff. Another \$128 million would provide subsidies to elderly Floridians in family-type living arrangements—such as private homes—as an alternative to institutional care. The plan would also provide \$127 million to expand use of technology and purchase equipment and devices that address functional needs and promote independence such as eyeglasses, wheelchair transfer boards, and adaptive cooking equipment. Mental health and substance abuse services would receive \$50 million. If the plan receives federal approval, spending will have to be approved by the Legislative Budget Commission.

Other Medicaid Enhancements

ARP also allows states an opportunity to extend Medicaid coverage for pregnant and post-partum women from two-months to one year after giving birth. Florida did this last session—a priority of House Speaker Chris Sprowls—funding it at \$240 million (the state’s share is \$89 million).

ARP also offered states additional Medicaid dollars through a number of provisions. Financial assistance is being provided to Medicaid providers and state programs, including payments to rural Medicaid, CHIP, and Medicare providers, funding for “strike teams” to respond to COVID-19 outbreaks at nursing facilities, and 100 percent federal funding for services provided by certain Native American and Native Hawaiian health systems. A new five-year funding stream was created for behavioral health mobile crisis intervention. For states that participate, the federal government will pay 85 percent of the investment. The ARP also provides for recalculation of states’ annual disproportionate share hospital (DSH)²⁹ allotments to ensure that they do not pay any more than they would have paid prior to receiving the 6.2% increase in federal matching funds provided under the FFCRA.

There are some optional provisions that Florida likely will not be accepting. Florida is still one of 14 states that have not expanded Medicaid enrollment under the Affordable Care Act. The ARP’s offer of a five-percentage point increase in the FMAP is not expected to change that.

This increased federal contribution did not decrease state Medicaid costs relative to pre-pandemic level, although

²⁶ On July 20, 2021, U.S. Department of Health and Human Services Secretary Xavier Becerra extended the COVID-19 PHE for an additional 90 days. This sixth extension means the PHE will remain in effect until at least October 20, 2021.

²⁷ Estimated by Florida TaxWatch. Another estimate by the Center on Budget Policy and Priorities put the number at \$3.9 billion over two years. CBPP, “States to Get Enhanced Medicaid Funding Through 2021,” February 1, 2021.

²⁸ Florida Agency for Health Care Administration, “Home and Community Based Services Spending Plan and Narrative,” July 2021. https://ahca.myflorida.com/Medicaid/Policy_and_Quality/Policy/federal_authorities/docs/Florida_HCBS_Spending_Plan_and_Narrative.pdf

²⁹ Payments to hospitals that provide a disproportionate share of care to Medicaid and uninsured patients. This is a \$330 million program in Florida.

the state was able to return \$594.2 million in already appropriated dollars to general revenue in FY2019-20. Even with the increased federal contribution, state Medicaid spending is projected to rise \$3.1 billion (32.1 percent).³⁰ But the additional funds provided by the increased FMAP helped mitigate the increased enrollment and services considerably, saving the state more than \$3.6 billion.

When the public health emergency declaration—and the increased FMAP—ends, Florida will be facing significant Medicaid funding increases. President Biden has said the PHE would extend “at least” through the end of 2021. If it ends then, the state’s share of Medicaid costs will jump \$2.2 billion (20.9 percent) in FY2021-22 and \$1.4 billion (10.9 percent) in FY2022-23, even with caseloads beginning to decrease. Florida could potentially reduce those costs through “scrubbing”—examining the rolls for recipients who no longer qualify. This practice—which routinely saves Florida millions of dollars—is prohibited by the federal government while the increased FMAP is in place.

Housing and Rental Assistance

The American Rescue Plan made a considerable investment in addressing the affordable housing crisis, which was made much worse by COVID-19. While not doing much to increase the affordable housing stock, the added funding, along with the eviction moratorium, is focused on helping people stay in their homes.

Emergency Rental Assistance (ERA)

Total Federal Funding - \$46.6 billion. Florida’s Share - \$2.481 billion (\$920 million of which is local)

The Consolidated Appropriations Act of 2020 provided \$25.0 billion (ERA1) and the ARP provided an additional \$21.6 billion (ERA2), which was distributed to states and local governments (with populations in excess of 200,000). At least 90 percent of awarded funds must be used for direct financial assistance, including rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing. Remaining funds are available for housing stability services, including case management. ERA1 funds generally expire on September 30, 2022, ERA2 on September 30, 2025. ERA2 set aside \$2.5 billion for “high need assistance,” based on the number of very low-income households paying more than 50 percent of income on rent or living in substandard or overcrowded conditions, rental market costs, and change in employment since February 2020.

Florida was allocated a total of \$2.481 billion by the two programs. The state’s share is \$1.561 billion, and 25 counties and seven cities (including Jacksonville/Duval Co.) receive direct allocations totaling \$920 million. Of the ERA2 dollars, \$175.6 is dedicated to high need assistance. Florida received all the ERA1 funds and has approved a budget amendment to spend it. However, the Florida Department of Children and Families (DCF), which is administering the program, has been slow to distribute the money to needy renters. As of August 27, 2021, only \$108 million of the \$871 million Florida received from ERA1 has been distributed. DCF did make progress in August, releasing \$90 million.³¹ Now ERA2 funds are starting to arrive. A partial distribution of \$296.2 million from ERA2 has been received and is sitting in general revenue. Slow distribution of the federal stimulus funds is not unique to this program or Florida—only 11.7 percent of all rental assistance funds nationwide have been spent as of July 2021.³²

³⁰ Florida Social Services Estimating Conference, Medicaid Caseloads and Expenditures, July 23 and August 5 and 6, 2021. <http://edr.state.fl.us/Content/conferences/medicaid/index.cfm>

³¹ Tampa Bay Times, “Florida quickens pace of rent aid disbursement but still lags behind nation,” August 31, 2021.

³² New York Times, “About 89% of Rental Assistance Funds Have Not Been Distributed, Figures Show,” September 1, 2021.

Homeowner Assistance Fund

Total Federal Funding - \$10.0 billion. Florida's Share - \$676.1 million

The ARP appropriated just under \$10.0 billion in assistance for homeowners to be used for help with mortgage payments, homeowner's insurance, utility payments, delinquent property taxes, and other specified purposes. The law prioritizes funds for homeowners who have experienced the greatest hardships, by allocating funds based on a state's share of unemployed individuals and those behind on mortgage payments. Homeowners are eligible if they own a one to four-unit property as their primary residence, have experienced a financial hardship after January 1, 2020, and have incomes less than 150 percent of the area median income or 100 percent of the median income of the United States. Florida's share is \$676.1 million, and it has received a partial payment of \$67.6 million, which was deposited in the General Revenue Fund. The Florida Department of Economic Opportunity is administering the program.

Child Care and Development

The ARP increased child care dollars for the states through three funding streams. States have much flexibility in spending these funds, but state lead agencies are encouraged to prioritize use of these funds for increasing provider payments; improving payment policies; increasing wages for early educators and family child care providers; and building the supply of child care for underserved populations.³³

Child Care and Development Block Grant (CCDBG)

Total Federal Funding - \$28.5 billion. Florida's Share - \$1.811 billion

The ARP provided \$15.0 billion in supplemental discretionary funds to provide expanded child care assistance to support families and providers, including supporting the child care needs of essential workers. Funds are available until September 30, 2024. This funding is on top of the additional \$3.5 billion from the CARES Act and \$10 million from CRRSA.

Florida was allocated \$635.0 million from CRRSA, \$223.6 million from CARES, and \$952.3 million from the ARP, for a total additional CCDBG funding of \$1.811 billion. Florida used its CARES allotment of \$223.6 million for a series of grants to providers. Emergency Child Care Relief Grants went to providers who were open on April 30, 2020, with a \$500 bonus (maximum of \$4,000 monthly) for serving infants and toddlers or children with special needs. High Quality Reopening Support Grants went to providers rated "high quality" who were closed on April 30 but had reopened or planned to reopen by August 1. A third round of grants available to providers who planned to reopen by August 31.³⁴ The 2021-22 Florida General Appropriations Act provided authorization for \$514.5 million in CRRSA funding, including \$166.2 million to give two \$1,000 bonuses to child care and early learning instructors. The remaining \$348.3 million is to meet the child care needs of essential workers and to stabilize child care programs by covering expenses such as personnel costs, rent, facility costs, personal protective equipment (PPE) and other COVID-related supplies.

Child Care Stabilization Grants

Total Federal Funding - \$23.0 billion. Florida's Share - \$1.523 billion

The ARP provided \$23.0 billion to help struggling providers with expenses including personnel costs, rent, facility maintenance and improvements, personal protective equipment (PPE) and COVID-related supplies, goods and services needed to resume providing care, mental health supports for children and early educators, and reimbursement of costs associated with the current public health emergency.

³³ U.S. Department of Health and Human Services, Information Memorandum to State, Territories and Tribal Lead Agencies - ARP ACT CCDF Discretionary Supplemental Funds, June 11, 2021

³⁴ Bipartisan Policy Center, Fact Sheet: Florida's Response to COVID-19: Child Care Actions, January 2021.

Florida's allocation was \$1.523 billion and authorization to spend that money was provided to the Office of Early Learning in the 2021-22 General Appropriations Act. The money was placed in reserve and the office can submit budget amendments requesting release of funds, contingent upon submission of detailed plans on how the fund will be spent in compliance with the ARP Act.

Child Care Entitlement to States (CCES)

Total Federal Funding - \$663 billion. Florida's share - \$29.7 million

The ARP also provided an increase to the existing CCES to \$3.550 billion, a \$663 million increase. This is a mandatory, permanent annual appropriation. This will provide an additional \$29.7 million annually in child care funding for Florida. The matching requirements for states are also waived for two years.

Direct Payments to Individuals

Besides providing aid to the states, the stimulus packages also had several programs that put money directly into the pockets of Floridians. The programs below added more than \$85 billion to Floridians' income and this played a big part in Florida's economy rebounding as quickly as it did, creating jobs and providing increased tax revenues to state and local governments.

Economic Impact Payments

Total Federal Payments - \$867 billion Payments to Floridians - \$54.5 billion (through June 3, 2021)

The federal pandemic response established three rounds of refundable tax credits for individuals, known as stimulus checks. The CARES Act provided payments of up to \$1,200 (\$2,400 for eligible individuals filing a joint tax return), plus \$500 per qualifying child of the eligible individual. The credit was phased out at five percent of the taxpayer's adjusted gross income in excess of \$75,000 (\$150,000 if joint return). The CRRSA provided payments of up to \$600 (\$1,200 for eligible individuals filing a joint tax return), plus \$600 per child under 17. The phase out is the same as the first payment. The ARP provided payments of up to \$1,400 (\$2,800 for eligible individuals filing a joint tax return), plus \$1,400 per qualifying dependent. The credit was phased out beginning at \$75,000 and fully phased out at \$80,000 (\$150,000/\$160,000 if joint return). Through June 2000, the federal government has paid out more than \$800 billion through these three economic impact payments, with payments still continuing (no payment will be made after December 31, 2021.) More than 11.5 million Floridians have received payments totaling \$54.5 billion.³⁵

Unemployment Compensation Payments to Floridians

Total Federal Payments - more than \$800 billion Payments to Floridians - \$24.5 billion

The CARES Act created three new federal unemployment aid programs help worker impacted by the massive job losses created by the pandemic:

- *Pandemic Unemployment Assistance (PUA)* – covered individuals not traditionally eligible for aid, including freelance and gig workers.
- *Pandemic Emergency Unemployment Compensation (PEUC)* - extended aid for those who have exhausted their state's benefits period.
- *Federal Pandemic Unemployment Compensation (FPUC)* - added \$600 weekly to the benefits of everyone who receives state benefits (later reduced to \$300 weekly).

All three of these programs were extended until Labor Day (September 6, 2021) by the American Rescue Plan.

³⁵ Internal Revenue Service, SOI Tax Stats - Economic Impact Payments by State, Rounds 1,2&3. <https://www.irs.gov/statistics/soi-tax-stats-coronavirus-aid-relief-and-economic-security-act-cares-act-statistics#EIP2>

These federal programs have supplied \$24.423 billion to 2.4 million unemployed Floridians during the pandemic (March 15, 2020 through September 1, 2021).³⁶ This is 77.4 percent of the total federal/state benefits of \$31.564 billion paid during this time.

Child Tax Credit

Total Federal Payments/Tax Relief - \$105.0 billion Payments/Tax Relief to Floridians - \$6.9 billion³⁷

The American Rescue Plan (ARP) increased the Child Tax Credit from \$2,000 per child to \$3,000 per child for children over the age of six and from \$2,000 to \$3,600 for children under the age of six. The age limit for a qualifying child was also raised from 16 to 17. Families will get the full credit if they make up to \$150,000 (married filing jointly) or \$112,500 for a family with a single parent (head of household). As of July 15, 2021, most families started automatically receiving monthly payments of \$250 or \$300 per child without having to take any action. Married couples with incomes under \$400,000 and others with incomes under \$200,000 receive \$167 per month. Families will receive six monthly payments through December 2021. Florida families will receive approximately \$6.9 billion. President Biden has proposed to extend the expanded credit for several years.

Other Tax Credits for Individuals

The ARP also nearly tripled the maximum Earned Income Tax Credit (EITC) for childless workers, providing tax relief to more than 17 million Americans and economic help to those working in essential but low-paid jobs on the frontlines of the pandemic. The Child and Dependent Care Tax Credit was increased to up to \$4,000 per child (\$8,000 maximum). The credit was also made fully refundable so families who owe little in taxes can still benefit. The bill further created a \$10,200 tax exclusion for unemployment compensation income for tax year 2020 for households with incomes under \$150,000.

Aid to Businesses

Small Business Paycheck Protection Program

Total Federal Funding - \$953 billion. Florida Loans - \$51.3 billion

The Paycheck Protection Program was established by the CARES Act to provide small businesses with loans to pay up to eight weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. The entire loan can be forgiven if guidelines are followed. The program is administered by the U.S. Small Business Administration (SBA) with support from the Department of the Treasury. Small businesses and eligible nonprofit organizations, as well as individuals who are self-employed or are independent contractors, are eligible if they also meet program requirements. The CARES Act originally included \$349 billion in funding; however, that money was gone within two weeks, and a second round of funding totaling \$320 billion was offered. After those funds were depleted, the Consolidated Appropriations Act provided another \$284 billion. The PPP program has now ended.

There were just over one million PPP loans approved in Florida, totaling \$51.3 billion. The average loan size was \$51,000.

³⁶ Florida Department of Economic Opportunity, State Reemployment Assistance Claims Dashboard. Last visited October 4, 2021. <http://lmsresources.labormarketinfo.com/covid19/index.html>

³⁷ Federal amount from the U.S. Congress, Joint Committee on Taxation, "Estimated Revenue Effects of H.R. 1319," March 9, 2021. Florida estimate made by Florida TaxWatch, based on July IRS payments to Florida (\$916 million) and the 80%/20% composition of the federal estimate for direct payments/future tax relief.

COVID-19 Economic Injury Disaster Loan (EIDL)

Total Federal Funding - \$490.3 billion. Florida Loans - \$49.2 billion (plus \$2.6 billion in EIDL Advances)

Small businesses, including agricultural businesses, and nonprofit organizations could apply for low interest loans (maximum \$500,000) to meet financial obligations and operating expenses that could have been met had the disaster not occurred. Those applying for EIDLs (except agriculture) could also apply for a Targeted EIDL Advance of up to \$10,000 if they are in a low-income area, can demonstrate a reduction of revenue of at least 30 percent, and have fewer than 300 employees.

Businesses with a 50 percent loss and fewer than 10 employees can get a supplemental advance of \$5,000. These advances do not need to be repaid.

There were 935,000 EIDL loans approved in Florida, totaling \$49.2 billion. Average loan size was approximately \$52,000. Florida small businesses also received \$2.6 billion in EIDL advances that did not have to be repaid.

Restaurant Revitalization Fund (RRF)

Total Federal Funding - \$28.375 billion. Florida Grants - \$1.345 billion

The American Rescue Plan Act established the RRF to provide funding to help restaurants, bars, caterers, bakeries, wineries, distilleries and others keep their doors open. This program provided recipients with funding equal to their pandemic-related revenue loss up to \$10 million per business and no more than \$5 million per physical location. Recipients are not required to repay the funding. In Florida, 5,736 restaurants and other businesses have received \$1.345 billion. There have been bills introduced in Congress to replenish the fund with up to \$60.0 billion.

Shuttered Venue Operators Grants

Total Federal Funding - \$16.5 billion. Florida Grants - \$604.8 million

This program was established by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act,³⁸ and amended by the American Rescue Plan Act. The program includes more than \$16 billion in grants to venues that were opened on February 29, 2020 but closed during the pandemic. This includes live venue operators or promoters, theatrical producers, performing arts organizations, museums, motion picture theaters, and talent representatives. Approved recipients will receive a grant equal to 45 percent of their 2019 gross earned revenue or \$10 million, whichever is less. Nationally, 68.7 percent of recipients had fewer than ten employees and 97.3 percent had fewer than 50. The SBA has made decisions on 93 percent of all applications and has so far distributed \$9.2 billion. Florida venues have received 477 grants worth \$604.8 million.

SBA Debt Relief

The CARES Act authorized the SBA to pay six months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and Microloans.³⁹ Further, borrowers with SBA Disaster Home and Business Loans received a deferral of principal, interest, and fee payments until March 2022.

³⁸ Included in the Consolidated Appropriations Act of 2001.

³⁹ These are loans that the SBA offers to small businesses. 7(a) loans are the most common, providing up to \$5 million for real estate purchases, working capital, refinancing debt, and purchasing furniture, fixtures, and supplies. 504 loans provide financing of up to \$5 million for major fixed assets that promote business growth and job creation. Microloans provide up to \$50,000 to start up and expand.

More on the Way?

The Infrastructure Investment and Jobs Act and the Build Back Better Act

Congress has been debating President Biden's infrastructure proposal for months. The U.S. Senate has approved a \$1 trillion bill and the House is expected to vote on it in October 2021. While the bill contains \$1 trillion in spending, \$450 billion is already slated to be spent through existing funding mechanisms, leaving \$550 billion in new spending over five years. Here is how the new money would be allocated:^{40, 41}

- \$110 billion for roads and bridges (\$13.3 billion for Florida)⁴²
- \$73 billion for electric grid and clean energy infrastructure
- \$66 billion for passenger and freight rail
- \$65 billion for broadband investments (minimum of \$100 million for Florida)
- \$55 billion for clean drinking water systems and infrastructure (\$1.6 billion for Florida)
- \$50 billion for climate change and cyber-attack resiliency, and water storage (\$55 million for Florida)
- \$39 billion for public transit (\$2.6 billion for Florida)
- \$25 billion for airports (\$1.2 billion for Florida)
- \$21 billion for environmental remediation projects
- \$17 billion for ports and waterways
- \$7.5 billion for an electric vehicle charging network (\$198 million for Florida)
- \$11 billion for road safety

Initial estimates show Florida's allocation of new money would be \$19.1 billion, or \$889 per Floridian.⁴³ Florida historically has not received its fair of share federal grants, especially ones distributed by formula—such as transportation.⁴⁴ So, not very surprisingly, Florida ranks last among the 50 states in projected per capita funding from the proposed infrastructure bill. These formulas could change, and Florida could also apply for some competitive grants that are in the proposed bill. Approximately 25 percent of the new funding is set aside for competitive grants.

There is also another \$3.5 trillion spending plan being debated. This would be the largest package yet and includes, among other provisions, universal Pre-K, free community college for two years, expanded Medicare benefits, combating climate change, expanding paid leave, extending health insurance subsidies and the increased child tax credit, and even more infrastructure funding. It would also raise taxes on corporations and high-income individuals; however, this package is much more controversial than the infrastructure bill.

40 The White House, UPDATED FACT SHEET: Bipartisan Infrastructure Investment and Jobs Act, August 2, 2021.

41 The White House, The Infrastructure Investment and Jobs Act will Deliver for Florida, August 4, 2021 https://www.whitehouse.gov/wp-content/uploads/2021/08/FLORIDA_Infrastructure-Investment-and-Jobs-Act-State-Fact-Sheet.pdf

42 White House estimate of Florida allocations are only the formula-funded portion, there are also billions of dollars available through competitive grants.

43 CNBC, "These charts show which states will get the most money from Biden's infrastructure bill," August 31, 2021.

44 Florida TaxWatch, Florida is Still a Donor State, September 14, 2016. <https://floridatxwatch.org/Research/Full-Library/ArtMID/34407/ArticleID/15667/Florida-is-Still-a-Donor-State>

Recommendations

The massive amount of federal funding provided in the six stimulus acts provide an unprecedented opportunity to improve Florida and fund programs and infrastructure that have had long-standing backlogs with few past feasible opportunities to address to this degree.

Most of the tens of billions of dollars Florida has received (and is still receiving) is restricted to specific policy areas, such as education and housing. However, Florida will be receiving an additional \$4.408 billion from the American Rescue Plan's Coronavirus State Fiscal Recovery Fund (CSFRF), \$3.470 billion of which has not been obligated. The state received half of its share (\$4.408 billion) late in FY2020-21 and the Legislature appropriated \$5.346 billion⁴⁵ in the FY 2021-22 General Appropriations Act. The money was technically appropriated for FY2020-21 but there was a provision to reappropriate the money for FY2021-22 if the state didn't receive enough of the funds in FY2020-21. The U.S. Treasury Secretary has the authority to hold the second half of the payment for up to 12 months. The first payment was received on May 19, 2021, so the second payment should be received before the end of FY2021-22. Florida does have more discretion with these funds (within the requirements in the ARP) and the decision over how, when, and where to spend it will be difficult and the debate likely intense.

Florida has until December 31, 2024 to obligate the money and until December 31, 2026 to spend it. The Legislature should be deliberate in its decision process on how to use the additional SFRF funding. The state has already spent or appropriated \$11.91 billion⁴⁶ of the partially discretionary recovery funding and billions more in education, child care, housing assistance. And they have billions more in restricted use funding to appropriate/distribute, particularly the \$7.038 billion in education funds to be distributed to school districts from the ARP (ESSER III).

While most of the \$5.9 billion in funds was technically spent on appropriations in the FY 2020-21 budget, it resulted in \$6.3 billion remaining in the GR Fund at the end of FY 2019-20. It is now estimated that the GR ending balance (cash reserves) will grow to \$7.3 billion at the end of the current budget year (FY2021-22). This is effectively CARES Act Fiscal Recovery Fund dollars and the 2022 Legislature will likely spend some of those reserves.

Florida TaxWatch makes the following recommendations to help Florida take full advantage of this unprecedented funding opportunity:

- State agencies, the Governor's Office, and the Legislature should strive to maximize the state's receipt of federal funding available from the six stimulus packages, unless there is a compelling reason why the state would be better off not accepting a specific funding opportunity. There is a legitimate concern with the magnitude of this recent federal largess and the impact on the national deficit, but Florida should not leave money on the table that could provide significant benefit to Floridians and help create a stronger, more diverse, and resilient economy.
- Avoid any unnecessary delay in distributing federal dollars to recipients if they are ready to spend the money efficiently and effectively. Most critically, the apparent bottlenecks and obstacles to the timely obligation and spending of federal education funding—specifically ESSER dollars—need to be identified and addressed. School districts and other recipients must do their part by timely submitting detailed spending plans that

⁴⁵ Net appropriations amount after the Governor vetoed two ARP appropriations—a \$350 million transfer to the Budget Stabilization Fund and a \$1.0 billion Emergency Preparedness and Response Fund.

⁴⁶ Florida distributed \$1.966 billion of this amount to local government with populations of less than 500,000 (CARES) and 200,000 (ARP).

reflect federal and state requirements and meeting other requirements necessary to receive the money. The Department of Education must make the review of districts' detailed spending plan a priority.

- The Legislature should carefully consider the ramifications of Maintenance of Effort (MOE) requirements when it deliberates on the next education budget and the spending of ESSER III or other funds that have MOE conditions.
- Be mindful of deadlines and expiration dates for various federal funding streams. Funds with the earliest expiration dates must be the priority.
- Florida's Congressional delegation should work to get more of Florida's fair share of funding from the proposed infrastructure bill. The \$19.1 billion is currently estimated to receive is certainly a lot of money (and the fourth largest amount among the states), but Florida is currently slated to receive the lowest amount per capita in the nation. This would continue Florida's long history of not getting its fair share from federal grant programs. Florida should also aggressively pursue the competitive grant opportunities proposed by the bill.

Recommendations for the Coronavirus State Fiscal Recovery Fund

- While keeping the federal deadlines in mind, the Legislature should be deliberate in spending the remaining \$3.47 billion in Coronavirus State Fiscal Recovery Fund CSFRF assistance. The Legislature has already appropriated 60.6 percent of Florida's share and the state has more than three years left to obligate the remaining funds (December 31, 2024) and more than five years to spend it.
- A formal process with specific criteria should be established to evaluate potential uses of and any of the current unobligated general revenue (made possible by other federal funding) that the legislature may choose to spend. This process should be public and include input from stakeholders.
- Acknowledging the federal prohibition against using CSFRF funds for traditional economic development programs, spending that promotes a more diversified and resilient economy and helps businesses and industries most harmed by the pandemic should be pursued.
- To the extent practical, the use of non-recurring federal funds for recurring expenses should be avoided. This should be mandatory for the State Fiscal Recover Fund dollars but may prove difficult in other areas, such as education, due to the vast amount of money still to be spent and the nature of the funding needs. According to the Chair of the Pre K-12 Appropriations subcommittee, most of the federal funds that have been spent by school districts have been spent on recurring expenses.
- State General Revenue reserves are at an all-time high.⁴⁷ With all this federal aid available, the Legislature should continue to keep a much higher than normal level of reserves as the future is still quite uncertain.

⁴⁷ \$10 billion - \$7.3 billion in unobligated GR and \$2.7 billion in the Budget Stabilization Fund.

APPENDIX A

Florida Appropriations of Federal State Fiscal Recovery Fund Allocations from the American Rescue Plan

The 2021 Legislature appropriated \$5.3 billion (after vetoes) of its \$8.8 billion allocation from the State Fiscal Recovery Fund. The state has received half of its allocation (\$4.4 billion) and should receive the other half towards the end of this fiscal year (June 30, 2022). The \$3.5 billion that has not been appropriated will be deposited into the General Revenue until further action is taken by the Legislature.

Payments to Pandemic First Responders - \$208.4 million

The Department of Economic Opportunity will distribute one-time \$1,000 bonus payments to state and local government essential first responders. These include law enforcement officers, emergency medical technicians, firefighters, paramedics, correctional and probation officers, and others. The bonus will also include an additional 7.65 percent to cover social security and Medicare taxes.

State Transportation Trust Fund - \$2.0 billion

\$1.75 billion must be used on State Highway System projects, with a priority on projects delayed or deleted from the DOT Work Program due to the pandemic. The other \$250.0 million must be used for grants to Florida ports.

Resilient Florida Trust Fund - \$500.0 million

The Resilient Florida program was created by the 2021 Legislature to establish a coordinated, statewide approach to sea level rise, intensified storms, and flooding. These funds will be used for grants to local governments to fund the costs for community resilience planning and projects.

Water Protection and Sustainability Program Trust Fund - \$500.0 million

This will fund wastewater grants for projects that retrofit septic systems to upgrade to enhanced nutrient-reducing onsite sewage treatment and disposal systems, advanced waste treatment facilities projects, and septic-to-sewer conversions.

Small Community Wastewater Grant Program - \$25.0 million

These grants will assist Rural Areas of Opportunity, and Fiscally Constrained Counties with septic to sewer conversions and wastewater system upgrades.

Everglades Restoration – \$57.0 million

In addition to the more than \$500 million appropriated for the Everglades for FY 2021-22, this federal funding will be used for restoration efforts, including Comprehensive Everglades Restoration Plan and Restoration Strategies projects.

C-51 Reservoir - \$48.0 million

This will fund Phase II of the C-51 Reservoir, a regionally significant alternative water supply project.

Alternative Water Supply - \$40.0 million

The water supply and water resource development grant program helps communities plan for and implement conservation, reuse, and other water supply and water resource development projects.

Springs Restoration - \$25.0 million

In addition to \$50.0 million appropriated in FY 2021-22, these federal dollars can be used for land acquisition to protect springs and for capital projects that protect the quality and quantity of water that flow from springs.

Total Maximum Daily Loads - \$20.0 million

This will monitor water quality, set scientific water quality goals, and accelerate implementation of restoration plans.

Derelict Vessel Removal Program - \$25.0 million

Beach Management Funding Assistance Program - \$50.0 million

This is in addition to \$100 million appropriated for FY 2021-22 for beach projects.

Coastal Mapping Services - \$100.0 million

The Department of Environmental Protection will competitively procure high-resolution coastal mapping services to provide seafloor data from the coast to the edge of the continental shelf or beyond. The department shall seek matching funds from the National Oceanic and Atmospheric Administration (NOAA) and other federal programs.

Land Acquisition - \$300.0 million

Priority shall be provided to lands that preserve, protect, or enhance wildlife habitats or corridors and linkages or agricultural or rural lands.

Piney Point - \$100.0 million

This will fund emergency response efforts and to expedite closure of the Piney Point phosphate facility in Manatee County. Funds may be used to address environmental impacts either directly or indirectly related to the emergency.

Inland Protection Trust Fund - \$50.0 million

This will help fund petroleum tank cleanup.

New World Reading Initiative - \$125.0 million

This program was created by the 2021 Legislature to provide at-home literacy supports for elementary school students reading below grade level, including monthly home delivery of a hardcopy book at no cost.

Deferred Building Maintenance Program - \$350.0 million

This will fund maintenance, repair, and renovation needs of state, university, and college facilities. Eligible projects include those which improve air quality to reduce the risk of viral and environmental health hazards; correct critical life safety issues; improve water and sewer infrastructure; mitigate environmental deficiencies; ensure compliance with the Americans with Disabilities Act; or ensure compliance with building codes.

Workforce Information System - \$100.0 million

The Department of Economic Opportunity will implement a consumer-first workforce information system as provided in legislation (HB 1507) passed this year to comprehensively overhaul the state's workforce development system.

State Emergency Operations Center - \$100.0 million

This will fund the planning, design, site acquisition, site preparation, permitting, and construction of a new State Emergency Operations Center in Leon County.

Reemployment Assistance System Modernization - \$56.4 million

After Florida's reemployment assistance program struggled mightily during the pandemic, the Legislature is seeking to upgrade and modernize the system. An additional \$92.6 million was appropriated for FY 2021-22 for technology and operational enhancements.

Florida Tourism Industry Marketing Corporation (Visit Florida) - \$25.0 million

This is in addition to \$50.0 appropriated for FY 2021-22 to support Florida's tourism industry and its recovery from COVID-19 through promotion and marketing activities.

Florida Job Growth Grant Fund - \$50.0 million

The Fund was created within DEO to promote economic opportunity by improving public infrastructure and enhancing workforce training. DEO and Enterprise Florida make funding recommendations which are approved by the Governor.

African-American Cultural and Historical Grants - \$30.0 million

Grants will fund capital projects at facilities in Florida that highlight the contributions, culture, or history of African Americans.

Florida National Guard Armories - \$50.0 million

This will fund Security Forces Assistance Brigade Readiness Centers in Immokalee and Zephyrhills.

Fish and Wildlife Conservation Commission Aircraft - \$8.4 million

This will allow the Commission to acquire three aircraft, including funds for fuel and maintenance.

Public Education Capital Outlay - \$401.2 million

This will fund six new public schools (\$210.1 million) and capital outlay projects at 14 colleges (\$97.4 million) and seven universities (\$93.6 million).

ABOUT FLORIDA TAXWATCH

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

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