

EXECUTIVE OFFICE OF THE GOVERNOR

DEPARTMENT OF GOVERNMENT EFFICIENCY



REPORT ON LOCAL GOVERNMENT SPENDING

JANUARY 2026

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EXECUTIVE SUMMARY

Florida's Department of Government Efficiency (Florida DOGE) was established by Governor Ron DeSantis through Executive Order 25-44 to continue to advance his administration's quest to provide Floridians with efficient, productive state agencies; colleges and universities that educate, not indoctrinate; and local governments that operate efficiently, transparently, and with respect for the taxpayers who fund them. Rooted in the Florida Constitution, law, and implemented through executive action, the Florida DOGE effort at the municipal and county level focuses on identifying overspending, waste, fraud, and abuse, with the ultimate goal of reducing financial pressure on Floridians.

The Florida DOGE initiative delivers value to Floridians by "opening the books" on local government spending and applying consistent, data-driven methodologies to evaluate how taxpayer dollars are used. Reviews rely on public records analysis, individual and statewide data requests, on-site evaluations, and advanced technologies, including AI. This approach allows the state to identify spending trends and structural inefficiencies that traditional audits often miss, while maintaining fairness and objectivity. As Governor DeSantis has emphasized, the upward trajectory of local government spending must change to allow Floridians to own their own homes without being squeezed every year in order to continue to live in them. Property taxes are an expense that is entirely within the control of governments to rein in, and by ending the era of irresponsible spending, Florida and its local governments can give Florida's homeowners freedom from this burden.

To date, Florida DOGE teams (comprised of staff from multiple state agencies) have conducted on-site reviews or initiated formal examinations in multiple jurisdictions, including Alachua County, Broward County, Hillsborough County, Manatee County, Orange County, Palm Beach County, Pinellas County, the City of Gainesville, the City of Jacksonville, the City of Orlando, the City of Pensacola, and The City of St. Petersburg, with additional jurisdictions pending. These reviews have identified broad themes in local government spending growth and a wide array of specific examples of inefficient or excessive spending. In addition, Florida DOGE saw evidence of widespread DEI and ESG activities, both past and present, that contravene state policy.

Complementing the Governor's Florida DOGE initiative, Chief Financial Officer (CFO) Blaise Ingoglia's FAFO (Florida Agency for Fiscal Oversight) initiative provides a dedicated transparency arm within the Florida Department of Financial Services. While DOGE serves to uncover specific instances of wasteful spending and abuse in local governments, FAFO focuses on excessive local-government spending through budget audits and analysis.

Florida DOGE's authority sunsets on July 1, 2026.

OVERVIEW OF FINDINGS

Under the leadership of Governor Ron DeSantis, the State of Florida has enacted disciplined budgets, coming in well under the baseline fiscally-responsible budget of \$126.69B, based on applying the increase in population and the level of inflation since that time, to the Governor's proposed FY 2019-2020 budget. The example of the State illustrates that this level of fiscal responsibility is attainable.

Florida Governor Ron DeSantis' proposed **Floridians First budget of \$117.36 billion** for Fiscal Year 2026-2027 spends:

\$9.33 billion less than Florida's Fiscal Year 2019-2020 budget, adjusted for inflation and population growth.



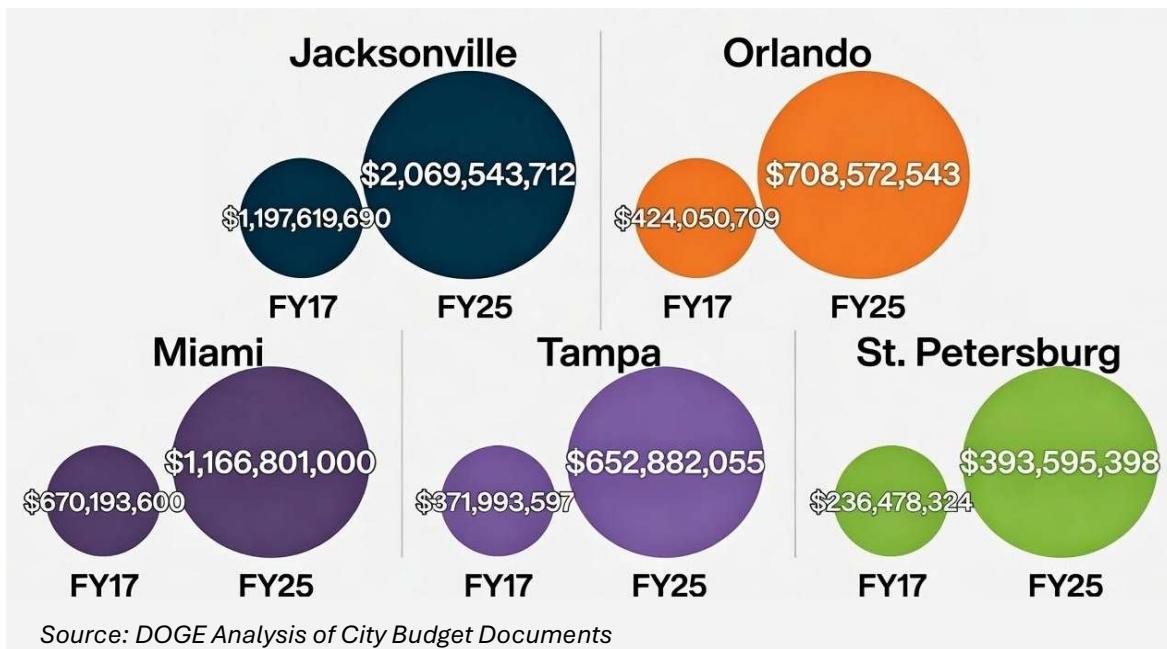
Explainer

Florida DOGE calculated the fiscally-responsible budget based on the \$91.27 billion "Bold Vision for a Brighter Future" budget that Governor DeSantis recommended in 2019, his first year in office. Since that time, Florida's population has grown by 10.2% (according to the University of Florida Bureau of Economic and Business Research) and inflation has totaled 26% (according to the U.S. Bureau of Labor Statistics). \$126.69 billion is the result of increasing \$91.27 billion by both percentages.

Rapidly Growing Spending in Cities and Counties

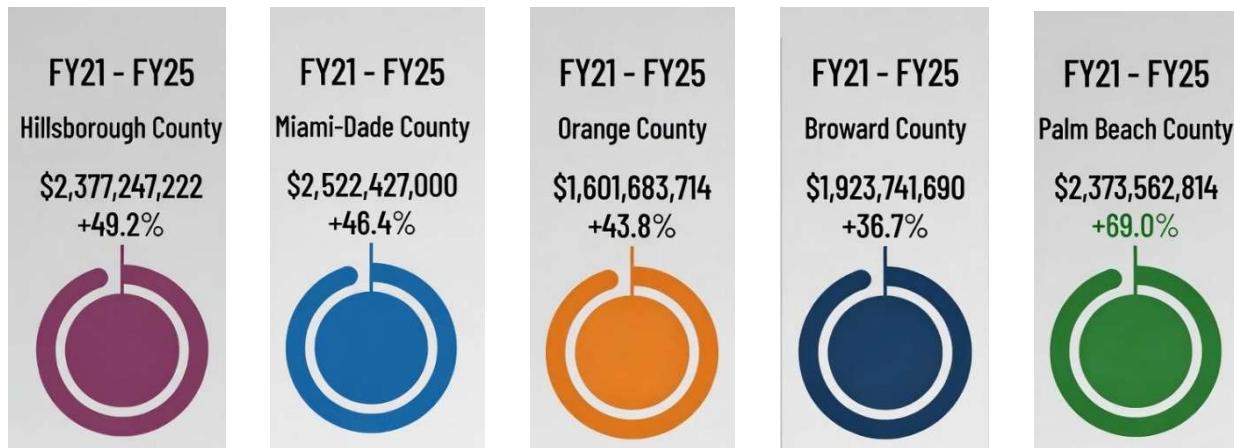
In contrast to spending restraint at the state level, Florida's local government spending has soared over the past few years from already-high levels, fueled by the ready availability of ad valorem tax dollars from Florida's rising property values.

The 10 largest cities in Florida budgeted \$6.39 billion to spend from their general funds in Fiscal Year 2025 – a 36% increase from Fiscal Year 2021, and a 67% increase from Fiscal Year 2017. While this increase is disproportionate to population and inflation increases, this underscores the need to protect the opportunity for families to own their own home by enacting property tax relief, as Governor DeSantis has urged.



This increase is not driven primarily by core government functions such as law enforcement, firefighting, and emergency management. Growth in general fund spending in the 10 largest cities, excluding public safety, exceeds population and inflation by \$660M since 2017 and approximately \$400M just since 2021. Under Governor DeSantis' leadership, Florida has consistently supported the men and women of law enforcement while Democrat-led states have sought to vilify and defund them. Excessive growth in non-public safety spending compromises the availability of taxpayer funds for these core safety functions.

County budgets are also growing at an excessive pace. The five largest counties in Florida – Miami-Dade, Broward, Palm Beach, Hillsborough, and Orange – budgeted \$10.8 billion in general fund spending in Fiscal Year 2025 – a 49% increase from Fiscal Year 2020-21.



Source: DOGE Analysis of County Budget Documents

Total growth in general fund spending, excluding public safety, exceeded population growth and inflation by over \$1 billion in just 4 years. Within these totals, the rate of growth of public safety spending was just 36%, which is nowhere near the rate of growth on non-public safety spending.

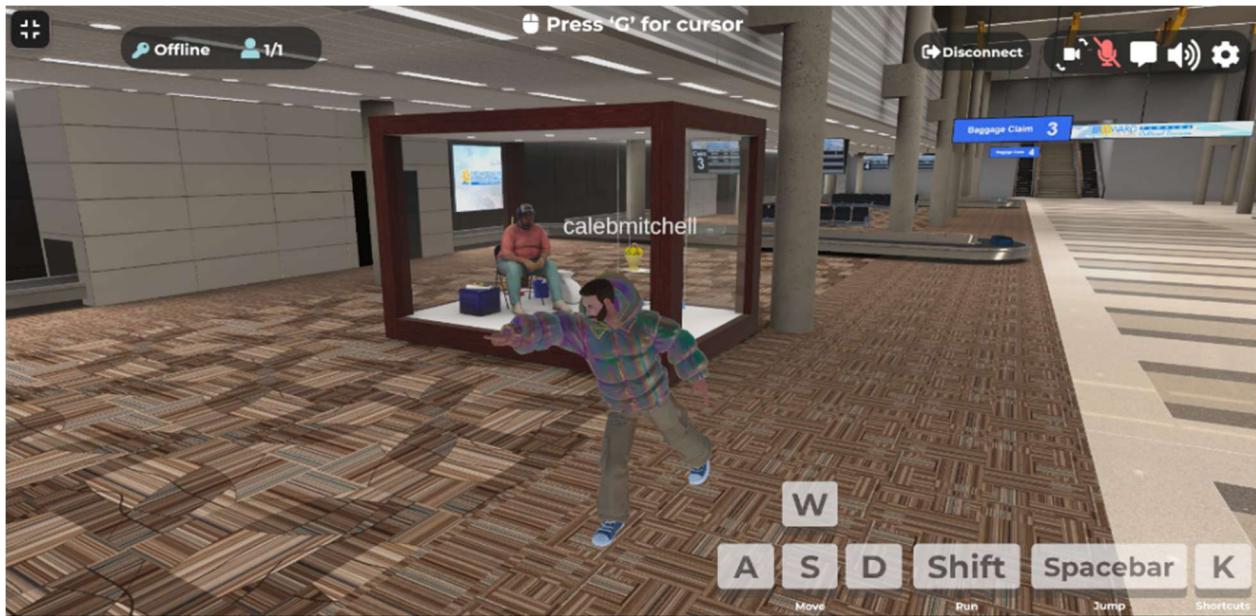
The absence of budgetary discipline by local governments is clear. And with an ever-increasing flow of property tax dollars into their coffers, they see no need to change course.

Even those that have given the pretense of reducing millage rates nonetheless sit atop a much-increased revenue stream, in part due to continually increasing property taxes. In Jacksonville, a nearly 95% increase since Fiscal Year 2017. In Miami, almost a 100% increase. In Orlando, an over 108% increase. In The City of St. Petersburg, an over 110% increase. And in Tampa, more than a 130% increase.



Growth Across Every Spending Category

As part of Florida DOGE's goal of reducing financial pressure on Floridians, the Florida DOGE review of local government spending identified numerous examples of questionable or irresponsible spending across the state. From large, such as an \$80M increase in grants to non-profits in Orange County, to not-so-small, like the \$175,000 in "virtual art" paid for by Broward County¹, the priorities of Florida's local governments have been to spend your money like it belongs to them.

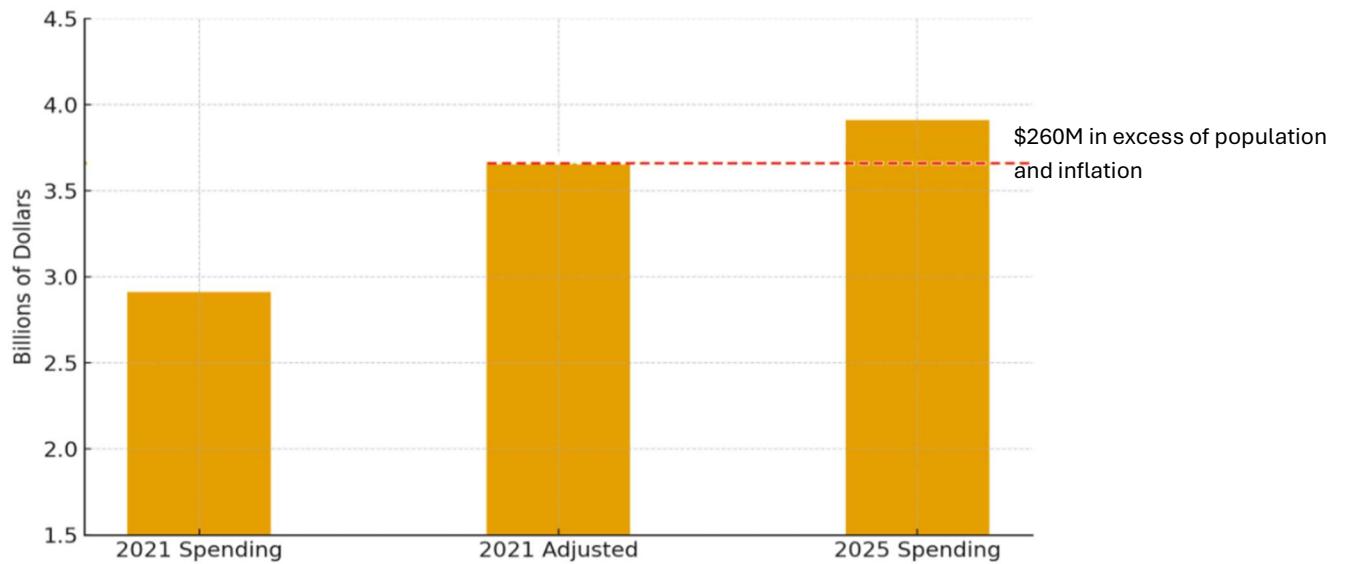


A view of the "virtual" version of Fort Lauderdale Airport, which Broward County created so that users of Meta's immersive online environment can view "virtual art."

The problem goes beyond ill-advised priorities like these. One of the largest contributors to the excessive spending of property tax revenues has been spending to reward local government personnel with higher salaries. Personnel spending has been growing rapidly across Florida's local governments at every level, up to and including department heads and executive leaders. Indeed, across the 10 largest Florida cities, personnel compensation increased by over \$1 billion in just 4 years – significantly faster than the rate of population increase and inflation.

¹ Broward County's "Arts in the Metaverse" is an immersive online experience where users can "visit" on a digital device various "locations" from around the county, such as Fort Lauderdale International Airport, for the purpose of viewing art in those locations.

Growth in Personnel Compensation, 10 Largest Cities

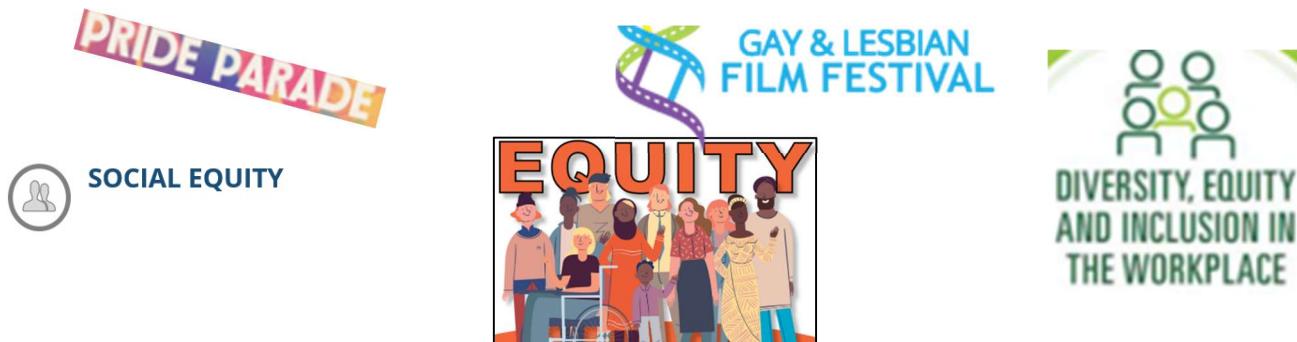


“Adjusted Spending” reflects the 2021 spending level, increased for inflation and population growth between 2021 and 2025. Source: DOGE Analysis of City Budget Documents

DEI Remains Prevalent

Further, in jurisdiction after jurisdiction, Florida DOGE found that officials have prioritized race-based programs to promote “DEI” in violation of America’s core principles.

Florida DOGE identified substantial amounts of DEI activities in recent years in a variety of forms: from internal training to external grants to explicit, race-based targets for hiring. While some of the jurisdictions that Florida DOGE reviewed have ended their DEI programs, what Florida DOGE didn’t identify were significant efforts to undo the harms from previous DEI activities.



Images from local government training and marketing materials reviewed by the DOGE team

The unlawful efforts of local governments to pursue DEI are matched in their folly by the relentless and ill-advised pursuit of Environmental and Social Governance (ESG) by these jurisdictions in the form of an uneconomical and unscientific “green” agenda. Florida DOGE’s review found that cities and counties are squandering millions in virtue-signaling about a so-called climate crisis.

BACKGROUND

Florida DOGE

Florida was “DOGE before DOGE was cool,” as Governor DeSantis has explained, and indeed, Florida’s “Free State of Florida” label could easily be re-envisioned as the “DOGE State of Florida.”

The responsibility to manage tax dollars responsibly is an ongoing one, and it’s a challenge that arises anew every year given the number of tasks that the people have asked their government to take on and given the complexity of many of those tasks. Secondly, changes in technology, in the legal landscape, and in the relationship between the state and federal governments mean that state agencies and state institutions of higher education need to consider whether approaches that have been effective and efficient in the past continue to meet those standards. And third, the state exercises limited and indirect control over the spending of local governments, including counties and cities.

In recognition of these factors, and in light of the public enthusiasm for DOGE at the federal level, Governor DeSantis decided early in 2025 that a State of Florida DOGE review of spending in the state of Florida would bolster the confidence of Florida taxpayers in their state government and help extend Florida’s track record of delivering fiscally conservative governance to local governments.

Accordingly, on February 24, 2025, Governor DeSantis issued Executive Order 25-44, establishing within the Executive Office of the Governor (EOG) an EOG DOGE team.

Executive Order 25-44 focused Florida’s DOGE efforts on three principal sets of governmental units: state agencies; colleges and universities; and county and municipal governments.

The EOG DOGE team supports DOGE efforts within state agencies as well as a financial team examining Florida’s universities focused on improving the compliance of colleges and universities with state policy and spending, efficiency, and effectiveness of local government activities.

In June 2025, the Florida legislature reinforced the DOGE team’s authority with provisions in legislation. Codified as Chapter 2025-199 of the Laws of Florida, this legislation authorized DOGE team members to go on-site at the physical premises of local government entities. It emphasized that local governments are required to provide information when DOGE requests, and it provided enforcement authority for these requests in the form of a potential fine of local governments for non-compliance.

Acting in concert, the FL DOGE Team and the Office of Policy and Budget (OPB), with assistance from the Department of Financial Services (DFS), requested information from every city and county in the State of Florida. Subsequently, it carried out visits to the physical premises of 12 city and

county governments during late July and August of 2025 to dig deeper into indicators of: (1) overspending and waste; (2), diversity, equity, and inclusion initiatives; and (3) duplicative or redundant government functions that were identified through the review of publicly-available data previously directed by Governor DeSantis' Executive Order.

DOGE site visits were carried out by staff drawn from across the State of Florida executive branch, including personnel from the Department of Revenue (DOR), the DFS, the Florida Department of Transportation (FDOT), the Department of Management Services (DMS), the Department of Corrections (FDC), Florida Commerce, the Department of Education (DOE), and OPB. While there were some commonalities in the subjects reviewed, each visit was also distinct – oriented by information requests made to each jurisdiction prior to the visit as well as by the DOGE team's review of public information, tips from concerned Floridians, and information previously provided by the cities and counties. This is the report on those activities required by Chapter 2025-199.

FAFO

In parallel with Florida DOGE, CFO Blaise Ingoglia established his own initiative to highlight the wasteful, excessive spending practices of local governments. His initiative, the Florida Agency for Fiscal Oversight (FAFO), has reviewed 11 local governments over the last six months and exposed more than \$1.86 billion in excessive wasteful spending. These local governments range from large counties like Miami-Dade County to major cities like Orlando and smaller counties such as Alachua County. The FAFO initiative has reviewed many counties that were visited by the DOGE team, in addition to other local governments chosen by the FAFO team.

FAFO's calculation of wasteful and excessive spending begins with a local government's General Fund Budget for 2019-2020 and indexes forward for five years, accounting for population growth and inflation, then comparing the 2024-2025 budget to the amount yielded by the calculation.

The difference is the amount of taxpayer dollars that FAFO has identified as wasteful and excessive. This jaw-dropping **\$1.86 billion** is not a cumulative total over five years; it is the amount of wasteful spending included in a local government's budget in just Fiscal Year 2025-2026. While Florida DOGE has focused on specific line items, FAFO has focused on overall growth in government, itself wasteful bloat that diverts resources from productive, private economic activities. This is excess beyond what is necessary to serve their residents effectively, and taxpayers are tired of paying for it.



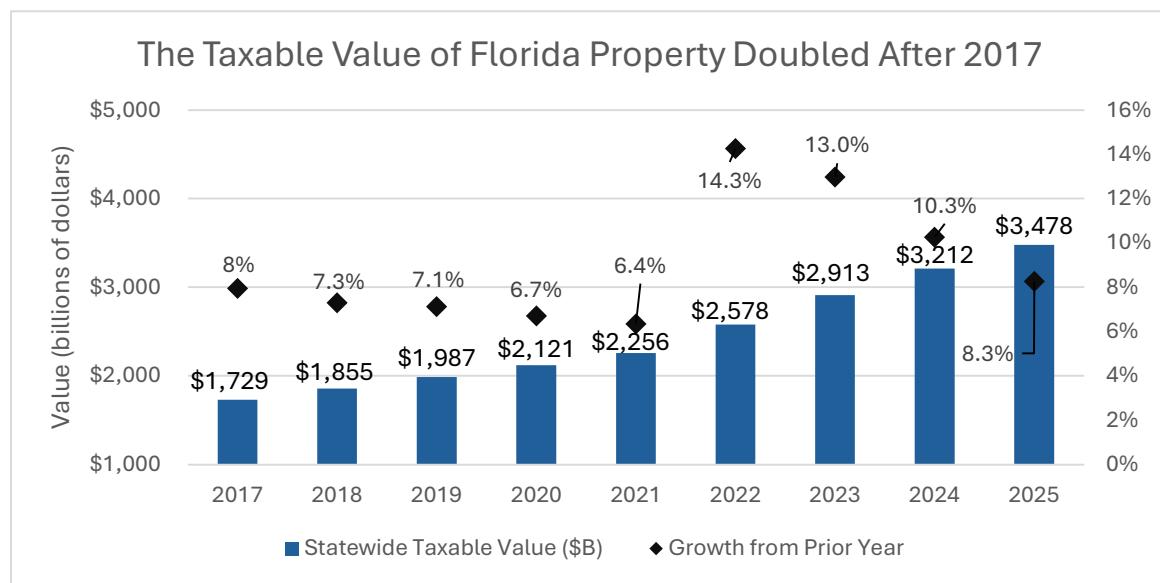
Source: FAFO

While many local governments have tried to rebut the FAFO review by using Fire and Sheriff budgets as scapegoats for growth, the FAFO team has consistently disproven their argument. In Palm Beach County, for example, FAFO calculated that the local government excessively spent \$344 million in taxpayer funds. When the CFO and the FAFO team used the same calculation on just the budget for the Palm Beach County Sheriff's Office (PBCSO), the budget for PBCSO had actually increased less than inflation and population growth over the last five years. While there is no price to place on the safety and security of Floridians, the FAFO team's work, especially in conjunction with that of Florida DOGE, demonstrates that local governments can safely cut their budgets without impacting public safety or essential services such as fire, sheriff and police.

BROAD THEMES

Soaring Property Tax Revenues Enable the Pattern of Excessive Local Spending

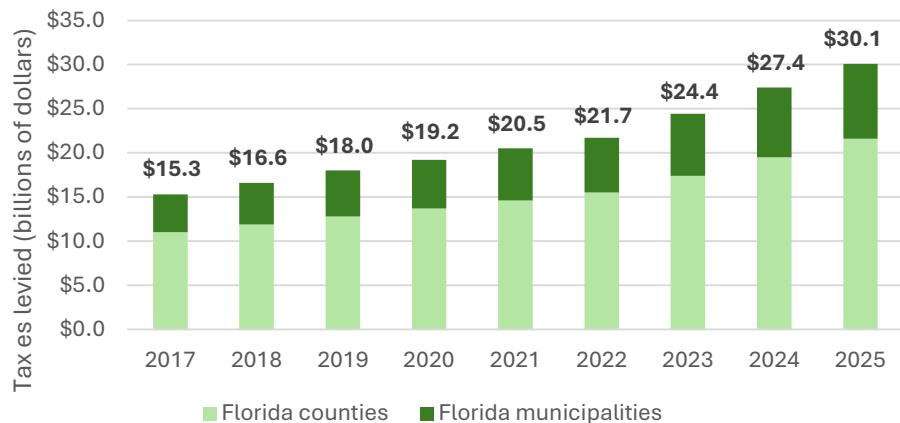
As “The Free State of Florida,” the attractive business environment under Governor DeSantis’ leadership has once again made Florida a destination for those relocating across America. This helped drive property values to record highs, with the overall taxable value of property in the state rising at least 6% each year from 2017 to 2025, and a total increase of over \$1.7 trillion – more than doubling the taxable value during this period.



Source: DOGE Analysis of Florida Department of Revenue Data

If tax rates remain the same, rising property values provide an automatic boost in revenue to the governments imposing the tax: a stealth tax increase that burdens property owners, particularly young families and retirees. The pattern across Florida is that cities and counties have taken advantage of this, with the amount of taxes levied rising only slightly more slowly than the growth in property values.

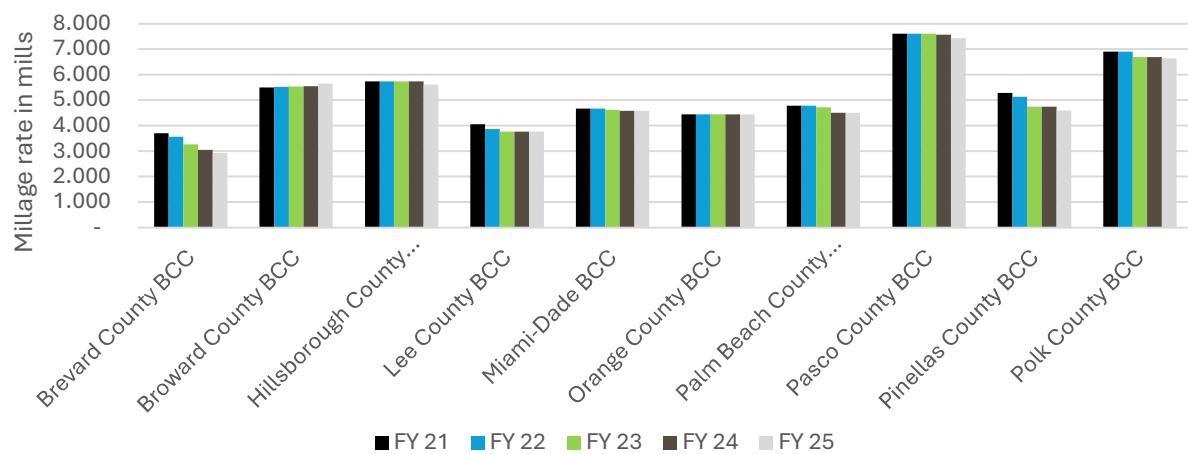
**Ad valorem taxes levied have grown nearly
\$15B since 2017**



Source: DOGE Analysis of Florida Department of Revenue Data

Despite the increased revenue from ad valorem taxes, the 10 largest counties have enacted only incremental reductions in the millage rate, if rates have been reduced at all.

**Among Florida's 10 Largest Counties, Only Brevard Lowered
Millage Rates By 20% or More Between FY 21 and FY 25**



To their credit, Brevard County leaders lowered the county-wide millage rate supporting Board of County Commissioners agencies each year during this period, over 20% in total. Pinellas and Polk Counties each lowered millage rates four out of the five years, with Pinellas's overall millage rate declining by nearly 13% during the time period. Broward County raised its millage rate three times between Fiscal Year 2021-22 and Fiscal Year 2024-25.

Overspending Reflects Broadly Undisciplined Spending Across Numerous Areas

DOGE's review of city and county spending identified a wide array of unrewarding, ill-advised, and excessive spending that stretch into every area of city and county budgets. To achieve the goal of reducing financial pressure on Floridians, and as a best practice, each jurisdiction should begin their budgeting cycle by asking the fundamental questions that taxpayers should insist on:

- “What are the programs and activities we must spend money on this year?”
- “Which of these programs and activities can we change to deliver better value to our citizens?”
- “What are the things we did last year that we could stop doing?”

Instead, year after year, most cities and counties begin with three sets of numbers: the prior year's budget; the prior year's anticipated actual spending levels; and anticipated changes (usually increases) in revenue for the coming year. The changes in revenue are distributed across all the things that were done previously, requests from lobbyists, non-profits, and voters for new things to be done, and, if residents are really fortunate, a token amount to be used to reduce taxes or fees.

This is how Floridians end up with the examples of excessive spending set out subsequently in this report, including on:

- Grants to non-profit organizations for everything from “therapeutic art” to “food justice” to assisting illegal aliens in receiving free public benefits and fighting deportation
- Continuing taxpayer subsidies for “public radio” stations to which the U.S. Congress has ended funding, in recognition of their partisan agenda and wide array of private funding sources, including their backing by deep-pocketed multi-billion-dollar global foundations
- Tens of millions of dollars of barely used bicycle lanes in pursuit of a vision of pedal-powered commuting that will never be realistic in Florida's long, humid summers
- Costly-to-operate and low-ridership transit systems stretching far beyond areas of sufficient density to warrant public transportation
- Expensive, consultant-driven “strategic plans” on dozens of topics: sustainability, equity, green energy, electric vehicle procurement, staff compensation, economic development, etc. These plans are often slickly developed, little-used, state the obvious, or provide expensive or unrealistic solutions
- Excessive pay for executive and professional staff, receiving substantial contracts and premiums to salaries elsewhere in public service

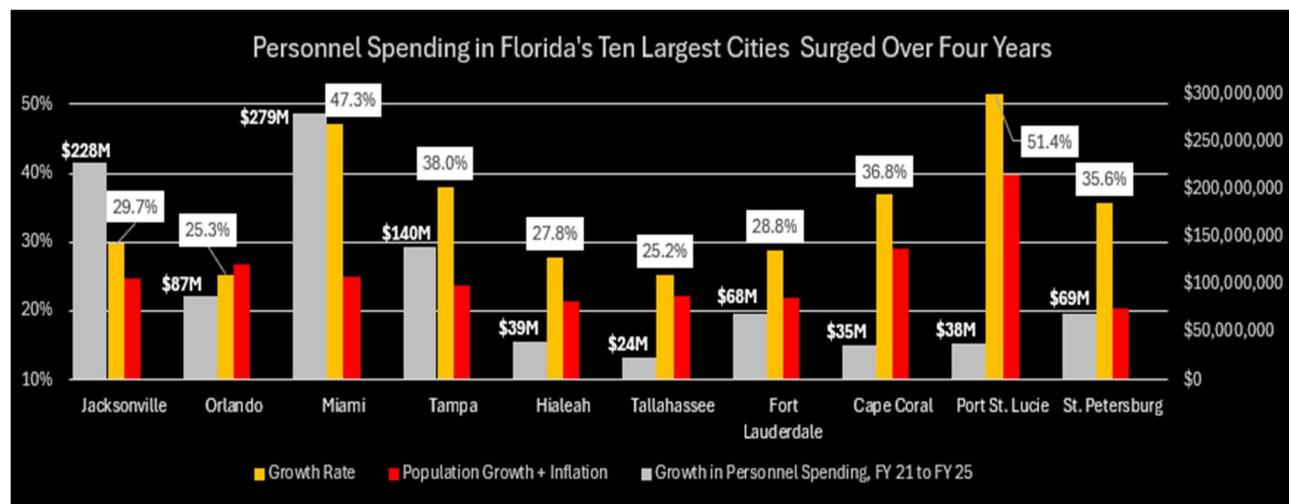
- Oversized human resources and training departments, deeply committed to placing DEI principles ahead of merit and performance
- Unneeded taxpayer subsidized “amenities” that compete with small businesses in the private sector: from public yoga sessions to publicly-operated bars and grills
- City-and county -owned vehicles serving questionable public needs
- Local governments maintaining financial reserves well in excess of the 10 percent of annual operating expenditures that would align budgeting practices with private-sector standards of liquidity management and Florida’s state-level Budget Stabilization Fund of 10% of general revenue collections.² Every jurisdiction reviewed by Florida DOGE set reserve targets well above this level, often excessively so. For example, in Fiscal Year 2023-24, the City of Orlando targeted a range of 15% to 25% for general fund reserves and achieved 26%. The City of Fort Lauderdale targeted 18.3% (two months of expenditures), and far exceeded that level, reaching 37.9%

DOGE observed that uncontrolled spending has proliferated in virtually every department and category. However, several trends are worth spotlighting:

² Private enterprises limit reserves to encourage efficiency and prevent the accumulation of idle funds that could otherwise be invested or returned to shareholders. For local governments, this would mean returning the funds to taxpayers through tax or tax rate reductions. In addition, it would protect these funds from growing into off-budget pools of money that escape public scrutiny and/or encourage unnecessary spending. In site visits and other engagement with local government officials, Florida DOGE concluded that a major cause of these enlarged reserves is that external recommendations from the Government Finance Officers Association (GFOA) have trended higher over the years, thereby encouraging local governments to raise their targeted reserve levels.

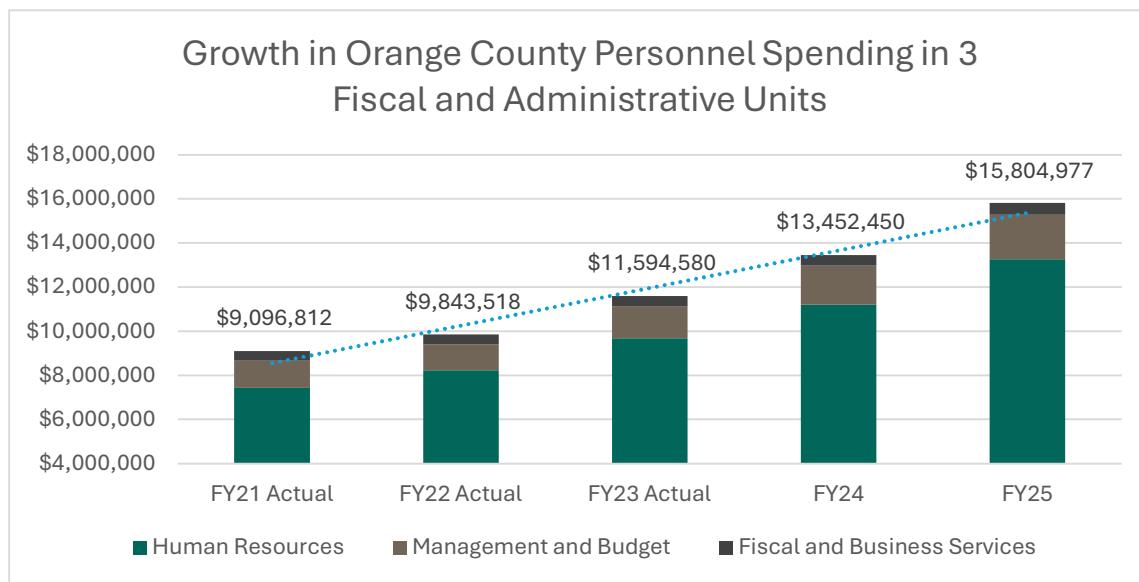
Across-the-Board Raises and High Leadership Salaries Are Driving Heightened Personnel Costs

Across the 10 largest cities, personnel compensation increased by over \$1 billion in just 4 years, and nearly \$1.5 billion since 2017. Since 2017, that increase has outstripped inflation and population growth by nearly \$400 million. Even if compensation increases had been limited to the level of inflation and population growth just since 2021, taxpayers in these cities would have saved over \$250 million in Fiscal Year 2024-25 alone.



Source: DOGE Analysis of City Budget Data

Of the ten largest cities, only Orlando held its growth in personnel costs since 2021 to the level of inflation and population growth.

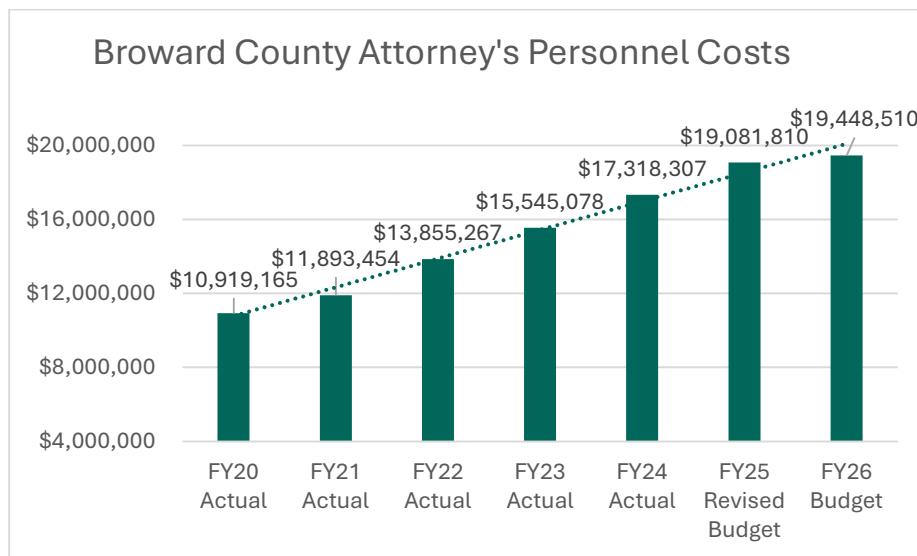


In several jurisdictions, DOGE observed particularly dramatic growth in human resources (HR), management, and legal personnel during the last few years. For example, while Orlando held personnel costs in check, Orange County saw personnel spending in HR and two other fiscal and administrative units soar by 75% between Fiscal Year 2020-21 and Fiscal Year 2024-25.

In Orange County, as in many of the cities reviewed by DOGE, cost increases were not driven by the hiring of more staff: HR staff increased by less than 10%, and the Fiscal and Business Services and Management and Budget Full-Time Equivalent (FTE) employee levels were essentially flat.

Personnel spending per FTE increased by nearly \$50,000 per year for the HR and Management and Budget staff.

In another example, spending in Broward County on County Attorney personnel increased by \$8.5 million – nearly 80% – between Fiscal Year 2019-20 and Fiscal Year 2025-26. While that includes an increase from 79 to 87 staff (with several of the new positions reimbursed by other departments), the per person cost was the principal driver. The average FTE cost in the County Attorney’s office rose by 61%, over \$85,000, during this time. While this occurred, the office discontinued its previous metric for measuring performance, no longer pushing lawyers to meet a 1,900 hour “billable” threshold.



Source: DOGE Analysis of County Budget Data

Looking at the ten largest cities in Florida, only in two (Miami and The City of St. Petersburg) did the number of non-public safety staff increase substantially faster than the rate of population growth, even while personnel spending soared nearly everywhere.

When DOGE team members asked during site visits about exploding personnel costs, local governments frequently asserted that increased benefits expenses were the driver of cost growth. But DOGE found that in general, growth in wages and salaries outstripped the growth in benefits, particularly over the longer term. In Orlando, for example, wage and salary expenses increased by 79% between Fiscal Year 2015-16 and Fiscal Year 2023-24; while benefit expenses increased just 36% over the same time period. Similarly, in Jacksonville, salaries have grown 71%, more than twice the rate of benefits.

While Governor DeSantis has continuously championed pay increases for law enforcement officers and others performing the essential government function of public safety, collective bargaining, particularly for other employees, is a significant driver of personnel costs in many of the cities and counties examined. Many other states have enacted limitations on collective bargaining for public employees in recent years (often with exceptions for public safety employees), recognizing that the process of collective bargaining does not work well when unions are “negotiating” with the recipients of large amounts of campaign donations. Year after year, city and county leaders have approved generous requested raises and rarely required that these increases be warranted by an improvement in performance.

Leadership level pay in local governments has also increased dramatically, often to the benefit of short-tenured executives who have not made a long-term commitment to the communities in which they are serving. In one recent example, the City of Miami has awarded its new city manager a contract that pays \$475,000, up from just \$275,000 in 2019. It has become routine for small cities to pay their city managers \$200,000 or more, only to quickly lose those individuals to still-higher salaries in bigger cities. The salaries of county administrators, enterprise organizations, and department heads throughout local government have often escalated as well. Florida DOGE found that pay increases are often justified by the purported need to be “competitive” with the private sector, but this neglects the principle that public service is a reward in itself and that the responsible use of taxpayer funds mandates caution in compensation.

Information Technology Spending Has Soared, but Cities and Counties are Challenged to Consistently Demonstrate its Value

Many local government officials shared with the FL DOGE team that they find information technology spending to be a significant source of frustration and a major drain on their budgets.

Quantifying technology spending is difficult even within a single jurisdiction. Most cities and counties have an information technology or technology services department; however, the scope of the functions within that department varies widely. Many localities do not include technology hardware spending within the budget of that department. In addition, spending of all types can be embedded in services contracts or included in capital spending.

Looking at 9 of the 10 largest cities in the state, the DOGE team found that spending on technology departments and selected categories of IT equipment or capital spending increased by over \$100 million between 2017 and 2025, at a rate nearly 3x that of inflation. Some of this spending is attributable to cybersecurity and other resilience projects in response to a growing awareness of the threats from bad actors.

Many cities and counties were able to point to individual projects – particularly web-based, public-facing, self-service tools that have made interacting with local governments easier – as success stories for their information technology spending. In many cases, however, these were the less-expensive projects. And local officials were less confident about the success of larger-scale projects to improve the IT infrastructure underpinning their office operations.

DOGE is mindful that organizations in the private sector as well as in the public sector, including at all levels of government, have struggled with large-scale technology refreshment and replacement projects in recent years. However, local governments should keep aware of whether new, modular software solutions, potentially with A.I. driven efficiencies, and other transformations of software development are enabling the emergence of new options and new competitors. These thresholds that can help address technology costs across the range of software needs, including at the enterprise level should lead local governments to be particularly cautious now in investing large sums in expensive solutions that may, whether formally or practically, lock them in for the long-term.

Many of Florida’s Largest Cities and Counties Continue to Practice DEI, With No Prominent Efforts Underway to Undo Years of Indoctrination in Unlawful Practices

The foundational principles of America are equal protection under the law, merit-based governance, individual liberty, and, ultimately, the idea that all Americans succeed and fail as individuals, not as cyphers representing some group broader than themselves. DEI represents a profound departure from these ideals – and yet Americans have faced a divisive series of lies from the so-called “elites” in the bureaucracy, in the media, in Hollywood, and in academia, such as:

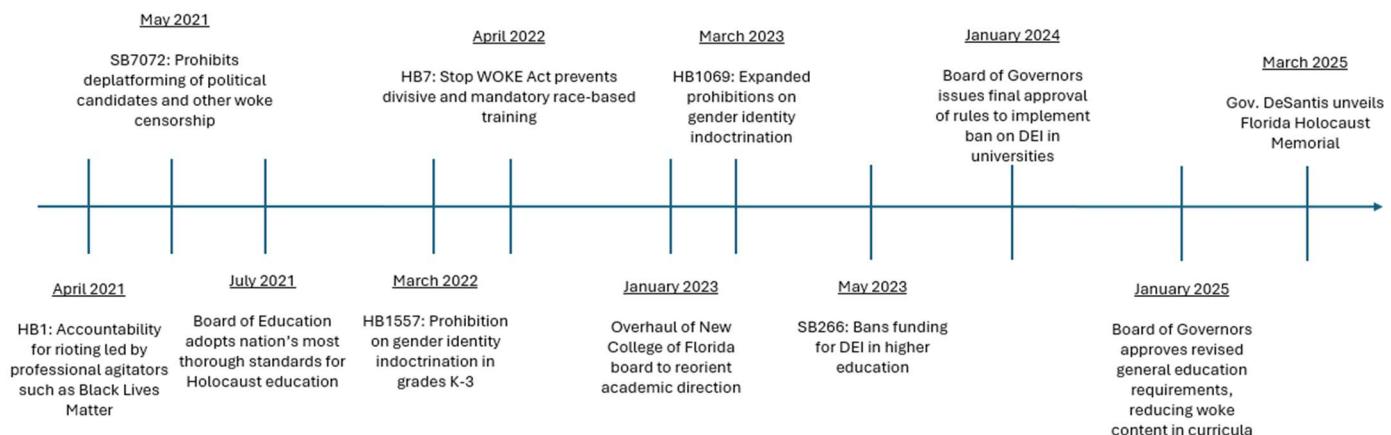
- That the founding of America – which indisputably set in motion the triumph of the ideals of individual equality and improved the world immeasurably – instead represented an effort to oppress disfavored groups
- That the biological reality of “male” and “female” does not exist
- That statements of principle such as “I believe in meritocracy” are actually “micro-aggressions” that represent “violence” against others
- That the individual members of some races and genders must be deliberately made the victims of conscious discrimination today to make up for discrimination by other people in the past with whom they happen to share a race or gender

Collectively, DEI advocates demanded that “DEI” and “equity” function as a comprehensive framework for rebuilding American society along these misguided principles, seeking to have it influence everything from employee training to procurement policies and insisting it be “embedded” in organizations to institutionalize identity politics and defy efforts to remove or uproot it.

DEI’s flaws are stark. Human beings are all created equal in the image of God. The pronouncement of these ideas in the Declaration of Independence rocked the world and ushered in an era of unbounded human aspiration and progress. The U.S. Constitution and federal law prohibit its practice, particularly in government.

Governor Ron DeSantis has consistently rejected this divisive effort to discriminate, exclude, and indoctrinate. Guided by his leadership, Florida has taken numerous actions to eliminate DEI activities, particularly those involving race-based initiatives and gender ideology. In May 2023, Governor DeSantis signed Senate Bill 266, prohibiting public colleges and universities from using state or federal funds for DEI programs, effectively banning such initiatives and requiring reviews of courses promoting identity politics. Governor DeSantis also signed the Stop WOKE Act (HB 7) in April 2022, which prevents K-12 educators from indoctrinating children through teachings that imply racial guilt or privilege and prohibits critical race theory (CRT) in K-12 education by defining it as discriminatory instruction. The Stop WOKE Act also protects against the censorship and

cancellation seen in other states and at the federal level on these issues, safeguarding employees and students from compelled speech on DEI topics. Governor DeSantis also enacted the Let Kids Be Kids package in May 2023, including bills banning the catastrophic and irreversible chemical treatments and surgeries on minors and ensuring that schools recognize the science that men and women, boys and girls, are different. And Governor DeSantis has tackled the academic fount of these hateful ideas, with Florida's Board of Governors implementing DEI bans and rejecting woke ideologies.



The Attorney Generals of Florida and the United States have each recently released memoranda describing how DEI violates the U.S. Constitution and federal law. On January 19, 2026, Attorney General James Uthmeier issued a legal opinion explaining that multiple provisions of state law that mandate racial preferences are unconstitutional. AG Uthmeier's opinion focuses on Supreme Court precedents related to "the moral imperative of race neutrality" and concludes that it is "clear that honoring and enforcing the Fourteenth Amendment's promise to root out all forms of racial discrimination must be uniform throughout contexts and circumstances."

While AG Uthmeier focuses on the implications for state law, U.S. Attorney General Pam Bondi's July 29, 2025 "Guidance for Recipients of Federal Funding Regarding Unlawful Discrimination" provides a comprehensive outline of how DEI activities at all levels of government violate federal law and the U.S. Constitution. This guidance strips away DEI's veneer of benevolence, declaring that no program, regardless of label (DEI, AEDI, etc.), can justify discrimination and that "[u]sing race, sex, or other protected characteristics for employment, program participation, resource allocation, or benefits is unlawful, except in rare cases meeting strict legal standards."

AG Bondi's guidance also documents the illegality of "proxy discrimination," where facially neutral criteria mask bias. For example, requirements like "cultural competence" or "lived experience" in job postings or other criteria constitute unlawful proxies if they evaluate based on racial backgrounds. Nor is discrimination permissible by replacing racial composition with geographic targeting that corresponds to racial composition, a place where DEI advocates try to hide discrimination. Similarly, sex-separated spaces—bathrooms, locker rooms, or women's

athletics—must remain intact; permitting men identifying as women to access them breaches Title IX’s privacy and opportunity protections.

The opinions of AG Uthmeier and AG Bondi are rooted in the opinions of numerous state and federal courts, including the U.S. Supreme Court. There can be no doubt that DEI and its discriminatory intent and effect are both wrong and unconstitutional.

Unfortunately, DOGE’s review found that city and county officials across the state unabashedly joined in DEI efforts, deliberately discriminating against their own citizens and subjecting their employees to ritualized brainwashing that would not have been out of place in the Chinese Cultural Revolution. For example:

DEI Training Has Been Widespread, and its Effects Continue to Be Felt

Virtually every city and county visited by DOGE site teams trained its staff in equity and other DEI principles between 2020 and 2025. In every case, these programs falsely taught city and county employees that discrimination on the basis of race, ethnicity, and gender is not only lawful, but legally and morally required.

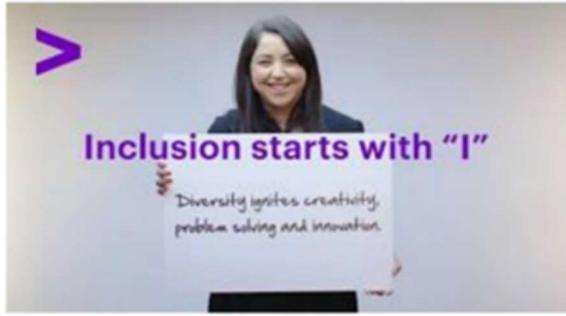
DEI focused trainings for local government employees included such misguided topics as:

- Making pronouns matter
- Unconscious bias
- Energy equity
- Transgender humility
- “Micro-aggressions”
- Diversity, Equity, and Inclusion in the Workplace
- Traits of “Dominant White Culture”

Not a single city or county visited by DOGE could identify significant follow-up engagement or training with employees to counter or reject the lessons of prior, DEI-focused trainings.

*Example DEI
training slide
reviewed by
Florida DOGE*

What is a micro-aggression?



A form of unintended discrimination

Florida DOGE’s review of DEI materials demonstrates that past DEI training has sought to embed an intent to discriminate among the staff of government institutions by providing training that inflicts guilt on individuals for the past actions of other people who share their skin color, sex, or other innate traits. Public employees have also been taught that they are themselves unknowingly racist. DEI training then has instructed these employees to deliberately discriminate “in reverse” to make up for their so-called guilt and privilege, setting aside the “equal opportunity” required by law in a quest for “equal outcomes.”

To make their lessons persistent, DEI training sessions have forced participants to recite key phrases like “silence is violence” or “I am a racist,” swear oaths that they will “promote equity,” and engage in humiliating role play exercises where others discriminate against them. This kind of psychological conditioning is not designed to educate people, but instead, to make them internalize what is being asked of them. Absent corrective action, this will likely lead some of those trained to, in the future, reflexively apply race and gender-based decision rules in program design, resource allocation, hiring, promotions, and discipline.

“Embedded” DEI philosophy in training materials reviewed by Florida DOGE

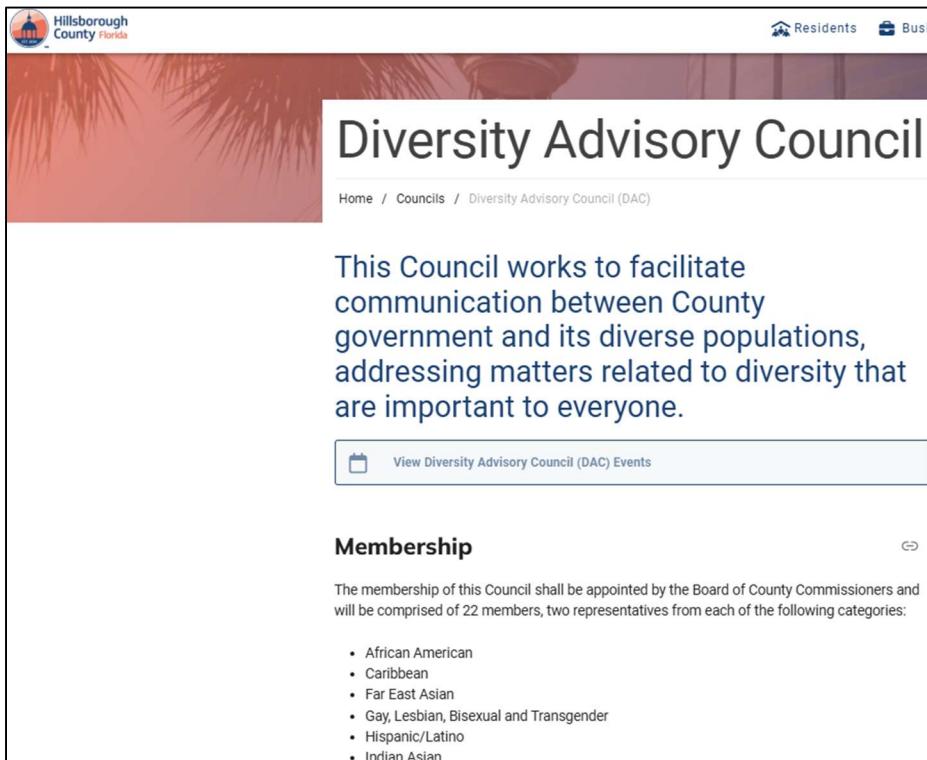
A practical guide to embedding equality, diversity and inclusion

workplace culture. From strategic planning through each level of tactical work execution, DEI should be embedded in what we do, not a checkbox to tick

Effectively ending DEI based discrimination requires ensuring that public officials are making a commitment to the explicit legal requirements of color-blindness and neutrality, that equality of opportunity is the only lawful goal, not equality of outcome, and that merit, objectivity, and universal standards are the only nondiscriminatory way to operate a workplace. Florida DOGE has found little indication that the city or county governments Florida DOGE has reviewed are taking such steps to undo their recent, wrongful indulgence in DEI training.

Multiple Florida Cities and Counties Have Perpetrated Overt Discrimination in the name of DEI

- The City of St. Petersburg established unlawful race and gender-based hiring targets for the vast majority of city positions
- Orlando required grant applicants to “explain what efforts you have made or plan to make to address inclusion, diversity, equity, and access in your organization”
- Hillsborough County runs a 22 member “Diversity Advisory Council” where members are chosen on the basis of their race, sexual orientation, and/or gender



The screenshot shows the official website of Hillsborough County, Florida. The top navigation bar includes links for Residents and Business. The main content area features a large banner with the text "Diversity Advisory Council". Below the banner, a sub-navigation menu shows "Home / Councils / Diversity Advisory Council (DAC)". The main text on the page reads: "This Council works to facilitate communication between County government and its diverse populations, addressing matters related to diversity that are important to everyone." A button labeled "View Diversity Advisory Council (DAC) Events" is present. The "Membership" section is also visible, stating that the membership shall be appointed by the Board of County Commissioners and will be comprised of 22 members, two representatives from each of the following categories: African American, Caribbean, Far East Asian, Gay, Lesbian, Bisexual and Transgender, Hispanic/Latino, and Indian Asian.

- In August 2025, Alachua County established an Equity Advisory Board tasked with redesigning County programs to deliberately discriminate to undo purported “pervasive racial and gender bias”
- Broward County’s Cultural Division required participants to have “Diversity goals achieved through intentional outreach efforts and/or partnerships” and a “commitment to diversity in staffing”

Law Enforcement and Fire Rescue Have Been Weakened Through a Focus on DEI Rather Than Merit

DOGE found multiple jurisdictions that allowed their DEI goals to infiltrate the performance of law enforcement and firefighting activities, including through policies, hiring, and training.

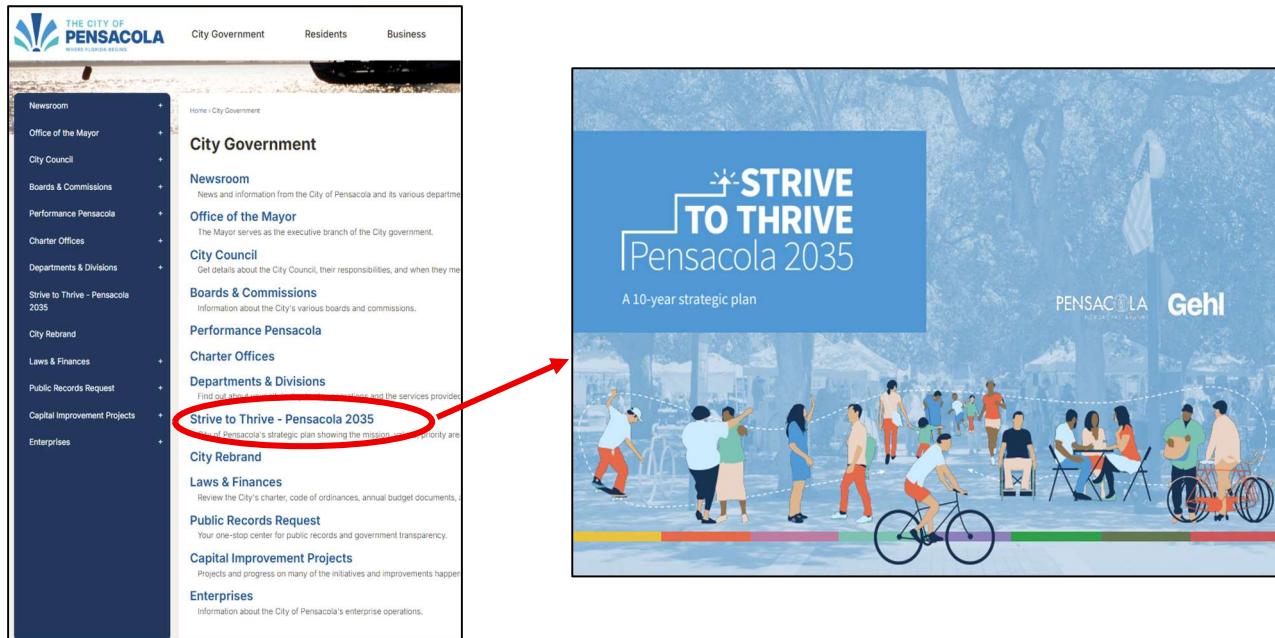
- Pensacola recruits firefighters through a cadet program designed “to promote diversity”
- Orange County channeled resources to a non-profit to support “race conscious” policing and “racial justice de-escalation”
- Orange County also celebrated the “diversity,” rather than the quality, of its newly hired firefighters
- Palm Beach County joined the MacArthur Foundation’s “Safety & Justice Challenge,” obtaining \$4.5 million to release convicted prisoners in the name of “eliminat[ing] racial inequities.” To their credit, the County Commission swiftly acted to withdraw from this program once Florida DOGE identified it and urged reform
- The City of St. Petersburg set explicit race, minority, and ethnicity targets for firefighters, police officers, fire lieutenants, and other personnel
- Alachua County distracted its Fire Rescue department with training geared towards persuading personnel “that systemic sexism, racism, discrimination and inequality truly exists”

Local Governments Were Not Fully Transparent with DOGE About Their DEI Activities

Floridians are well aware of Governor DeSantis' commitment to ending discrimination in the name of DEI and returning equality of opportunity to its central role in public life. As a result, Florida DOGE teams carrying out site visits repeatedly found that local officials were reluctant to discuss their DEI-related activities, provided implausible answers and explanations related to DEI, or had failed to retain records related to past DEI programs.

For example:

In November 2024, Pensacola released a \$130,000 city-wide strategic plan prepared by a consulting firm that “put[s] racial equity at the forefront” and which directed the city to “prioritize racial equity,” to achieve “equitable outcomes from everyone,” and make DEI central to its activities in other ways. While the plan is featured on the city’s website, Pensacola’s leadership implausibly claimed in the summer of 2025 that the strategic plan has “not yet” been put to any use and that its DEI components would not be pursued.



Similarly, although Pensacola released an “Equity Survey” in 2024 as part of a more than \$160,000 consulting project, Florida DOGE team members were told there were no city staff who could provide information on the background, purpose, or intent of the survey or provide the survey’s questions and responses.

In Orlando, city officials told DOGE reviewers that its “Office of Equity” was dissolved and “had not existed since February 2023.” However, the Office of Equity appears in the City’s Fiscal Year 2024-25 budget (adopted a year and a half after its purported elimination) with staffing of 3 FTEs.

During the site visit to Hillsborough County, Florida DOGE team members interviewed representatives of the Diversity Advisory Council, which carves residents up into 10 different identity groups.

- When asked how the 22 members of the Council were chosen, they at first denied that selection was based on membership in demographic categories such as “Far East Asian” and “Gay, Lesbian, Bisexual, and Transgender,” claiming instead that representation was assigned by neighborhood
- However, documents provided to DOGE state that representatives are to be chosen based on identity, and when challenged with those documents (and the implausibility of there being neighborhoods organized by sexual orientation or disability status), those interviewed acknowledged that membership was chosen by race, etc.

The City of Jacksonville initially told the DOGE team that the city made only one DEI-themed grant, excluding the Cultural Council of Greater Jacksonville (CCGJ) from its responses to DOGE requests.

- When confronted, Jacksonville conceded that the CCGJ exercises the grant-making authority of the city
- As illustrated by Jacksonville’s initial response, this outsourcing of the grant-making function – and the limited information provided to the public by the CCGJ – serves to conceal the city’s extensive support of DEI through grants

Local Government Grant Programs Across the State Are Used to Fund DEI

Over the last decade, hundreds of billions of dollars worldwide have been funneled into nonprofit organizations dedicated to the adoption and propagation of DEI frameworks, with “strings-attached” funding used to recast the work of many previously neutral nonprofits through the lens of DEI. In 9 of the 12 cities and counties in which DOGE conducted site visits, local jurisdictions were continuing to provide substantial support to nonprofits committed to, or structured around race, gender, and DEI ideology. And in many of these instances, DEI-promoting nonprofits remain explicitly preferred in local jurisdictions’ grantmaking processes. For example:

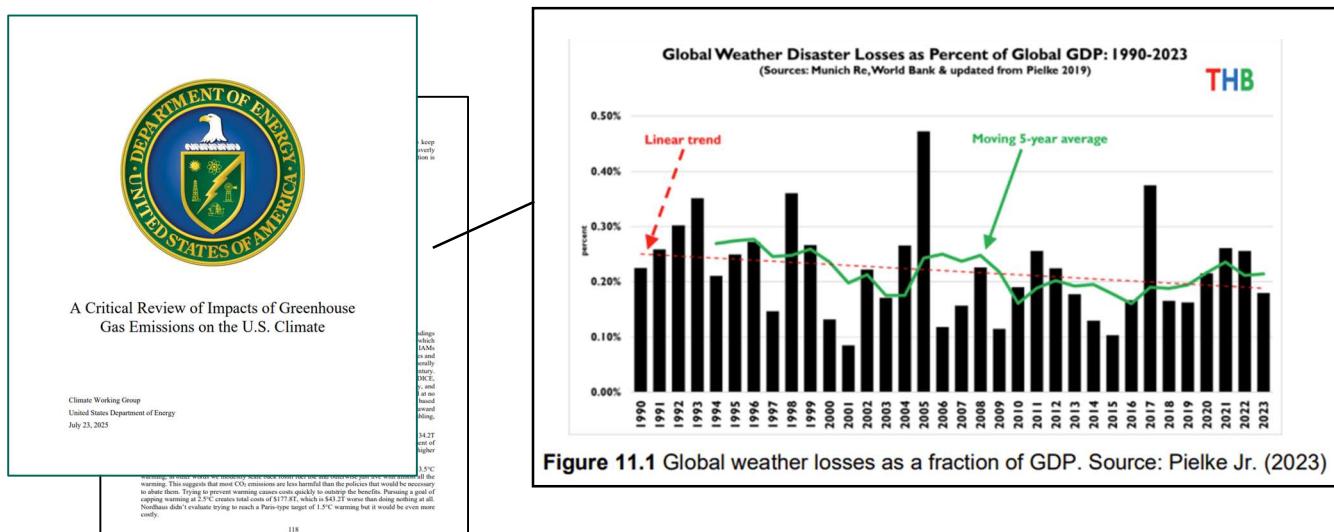
- The City of St. Petersburg built a high-profile competition to award a \$1 million grant project explicitly to “prioritize innovation, inclusivity, and equity”
- The City of Orlando required organizations to explain their DEI plans as part of grant applications
- Broward County made “a stated and demonstrated commitment to diversity, equity, accessibility, and inclusion” the top item in its list of qualities sought for funding recipients
- The City of Gainesville required grantees to explain the roles of racial and ethnic minorities in their operations and gave out funding to support scholarships that excluded on the basis of race and sexual orientation/gender identity

In summary, DOGE identified more than \$20 million of taxpayer funds being channeled annually from local governments to DEI-oriented nonprofits across the state of Florida. The statewide increase in property values should be used as an opportunity to reduce financial pressure on Floridians, not to engage in unnecessary spending of tax dollars to support private nonprofits through expanded grants, let alone to support such organizations in discriminating on the basis of race, sex, and other characteristics.

Florida's Cities and Counties Have Wasted Huge Sums in the Pursuit of ESG Ideology and Other "Climate Change" Efforts Without Measurable Benefit

Local governments across Florida have squandered large amounts of taxpayer money on capital investments, and incurred high ongoing operating costs, in pursuit of policies supposedly necessary to combat a so-called "climate change emergency."

The July 2025 U.S. Department of Energy (DOE) report, *A Critical Review of Impacts of Greenhouse Gas Emissions on the U.S. Climate*, provides a rigorous critique of the supposed justification for this spending, most of which has long been absent from the public narrative. In particular, the DOE report highlights weaknesses in the work of the Intergovernmental Panel on Climate Change (IPCC) and its Executive Summary, the source most widely reported on for unscientific claims that a "consensus" requires this wasteful spending.



Specifically, there are serious problems both with the claimed science underlying climate change hysteria, and the proposed responses.

In terms of the science:

- The climate models relied on by the IPCC have failed to accurately replicate the recent past, differ widely in their forecasts of the future, err on the side of too much warming. Moreover, the media, academia, and many government officials indefensibly rely on the most implausible, extreme version of these models

- Natural factors such as the sun mean that the Earth’s climate is constantly changing. Estimates for the sun’s impact on observed increases in temperature range from the sun being responsible for most warming to none at all³
- There are substantial weaknesses in the underlying temperature measurements used to show warming, which have been biased upwards by their placements in urban and airport locations surrounded by distorting elements ranging from blacktop to jet engine exhaust. While the IPCC claims that temperature data sets have been “adjusted” to account for this, the DOE report casts doubt on this claim
- Scientific evidence does not support claims of a long-term increase in so-called “extreme” weather events, including hurricanes, tornadoes, floods, droughts, and temperature records

The report also demonstrates that proposals to realign government spending to “address” climate change are ill-advised and wasteful. Specifically:

- On balance, atmospheric carbon dioxide increases and any warming that occurs will likely be a net benefit to U.S. agriculture
- As long as energy remains affordable, adaptation to changes in temperature means there is little human health risk from such changes
- The costs of trying to prevent global warming, if occurring, outstrip the benefits by tens or hundreds of trillions of dollars
- Even the most dramatic U.S. “climate policy” actions will have negligible effects on future temperatures

DOGE’s site visits revealed that local governments have almost entirely ignored questions about the reliability of the science and the costs, trade-offs, and limited benefits of their spending on these initiatives. Expensive actions are often portrayed as unquestionably necessary and virtuous, and their benefits are assumed.

Wasteful spending in support of climate initiatives can take a number of forms:

- Electric vehicles (EVs) and EV infrastructure, to achieve “decarbonization” of the transportation sector
- Membership in, partnership with, and commitment to goals set forth by international organizations or domestic nonprofits, frequently in ways that are at odds with the policies

³ Similarly, the role of underwater seismic and volcanic activity on ocean temperatures, and through heat transference, atmospheric temperatures, has received relatively little study. The work of Dr. Arthur Viterito has outlined strong correlations between such activity and changes in atmospheric temperature, water vapor, and cloud cover.

of Florida or the United States. For example, Miami-Dade County, Orlando, and 10 other Florida cities have joined the Global Covenant of Mayors for Climate and Energy, committing to spend staff time and public funds to develop so-called “greenhouse gas inventories,” expensive anti-energy policies that even go beyond the national targets set in the Paris Agreement, and other inefficient and wasteful actions.

- Expensive to build, expensive to operate transit projects, based on the idea that “combating climate change” requires limiting the use of private automobiles
- Spending on bicycle and pedestrian infrastructure, animated by the belief that “decarbonization” requires the replacement of mechanical transportation with muscle-powered transportation altogether for many trips
- Installation of solar power systems into government facilities
- Additional design expense for government buildings to achieve “green” certifications
- “Studies,” “Plans,” and “Strategies” for local government “climate action”
- Government staff positions dedicated to “Sustainability,” “Green Energy,” “Climate,” and other similar “functions”

DOGE’s review of individual jurisdictions identified hundreds of millions of dollars of wasteful spending either being implemented, planned, or considered to accomplish these climate-related objectives. For example:

- The City of Jacksonville directed the Jacksonville Electric Authority to develop a plan for converting 100% of the city’s non-emergency on-road vehicles to EVs, at a cost of \$105 million
- The City of St. Petersburg signed up for a “Climate Challenge” run by Bloomberg Philanthropies, committing 55% of their “Sustainability & Resiliency Director’s” time to supporting the program, along with the involvement of dozens of other staff members
- In Jacksonville and Pinellas County, DOGE identified sidewalk projects estimated to cost \$2 million-\$3 million or more per mile – compared to an FDOT average of \$900,000 per mile
- Broward County entered into a “climate compact” with Miami-Dade, Palm Beach, and Monroe Counties, spending hundreds of thousands of dollars per year to host climate workshops, an annual “climate summit”, and engage in other activities
- Miami-Dade County has already massively expanded its spending on Transportation and Public Works in support of climate-based transit initiatives, including a \$40 million surge in general fund spending within just 3 years, and is planning new bus and rail initiatives that the County estimates will need \$100 million in annual operating revenue subsidies, adding

to the pressure on the county budget. While Florida DOGE found that some transit programs can be appropriately justified by impacts on traffic and convenience for Floridians, climate should not be central to the design and justification of transit programs

When questioned during DOGE's site visits, local government leaders frequently cited other justifications for climate-related projects, such as lower maintenance costs (EVs), poverty reduction (mass transit), and demand for outdoor recreational amenities,⁴ but DOGE's review of public discussions, public statements, and budget justifications revealed this to be after-the-fact rationalization. In reality, the primary justification for most of these projects over the last decade has been the so-called "climate emergency." Further, when DOGE sought documentation that city and county staff or leadership had explored the potential impact of proposed projects on climate, DOGE discovered that such consideration almost never happened.

Local officials should by now be aware that most climate ideology is not backed by reliable science. And common sense should tell them that "green" spending at great expense on a small scale is unlikely to deliver any actual benefits on a large scale. They owe it to taxpayers not to spend money for which the only benefit is as an expensive example of virtue-signaling.

⁴ Floridians in several jurisdictions highlighted examples in which cities and counties are increasing their spending on infrastructure for walkers and joggers, including trails, expanded sidewalks, and dedicated spaces within public parks, while having recently implemented new policies to restrict public access to existing, publicly-funded jogging tracks at public schools. The same pattern is occurring with public and school playgrounds for younger children. Many school districts appear to erroneously believe that closure of outdoor school facilities is a requirement of, or intended by, state law, such as the school safety requirements of Florida Statutes 1006.07(6)(f). However, Florida DOGE's review indicated that the Legislature has specifically sought to advance public access to school recreational facilities through Florida Statutes 1013.101 by encouraging the adoption of shared-use agreements, for which there is a specific exemption in the school safety laws. Florida DOGE's review also identified no evidence to support school concerns that such public recreational use would increase vandalism or liability.

CITY AND COUNTY EXAMPLES

This section provides information on the DOGE team's findings in the thirteen cities and counties to which DOGE made jurisdiction-specific information requests pursuant to the authority provided in Chapter 2025-199. DOGE teams made site visits to twelve of these jurisdictions.

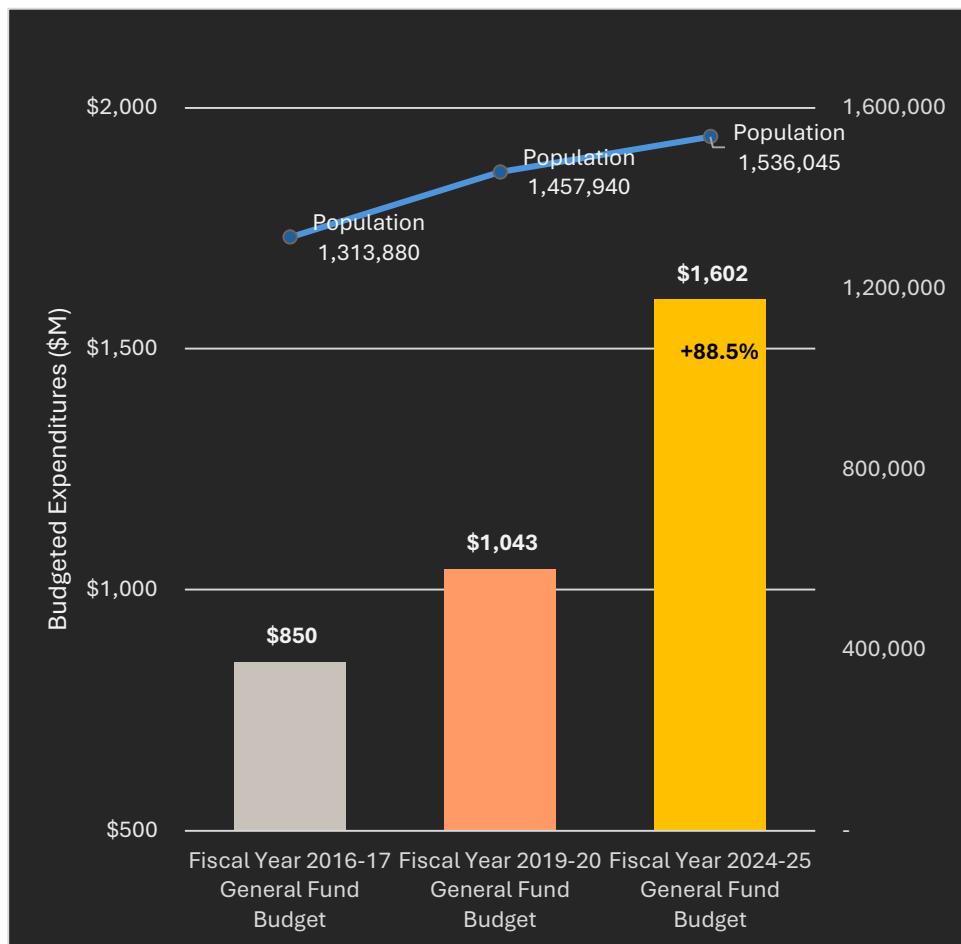
Each chapter begins with one or two illustrative tables or charts related to the DOGE team's review, along with (where appropriate) an example graphic from DEI materials identified during the DOGE review.

The chapter then includes identified examples of excessive or wasteful spending and DEI activities. Examples of violations of law or policy noted by DOGE are also included.

Orange County

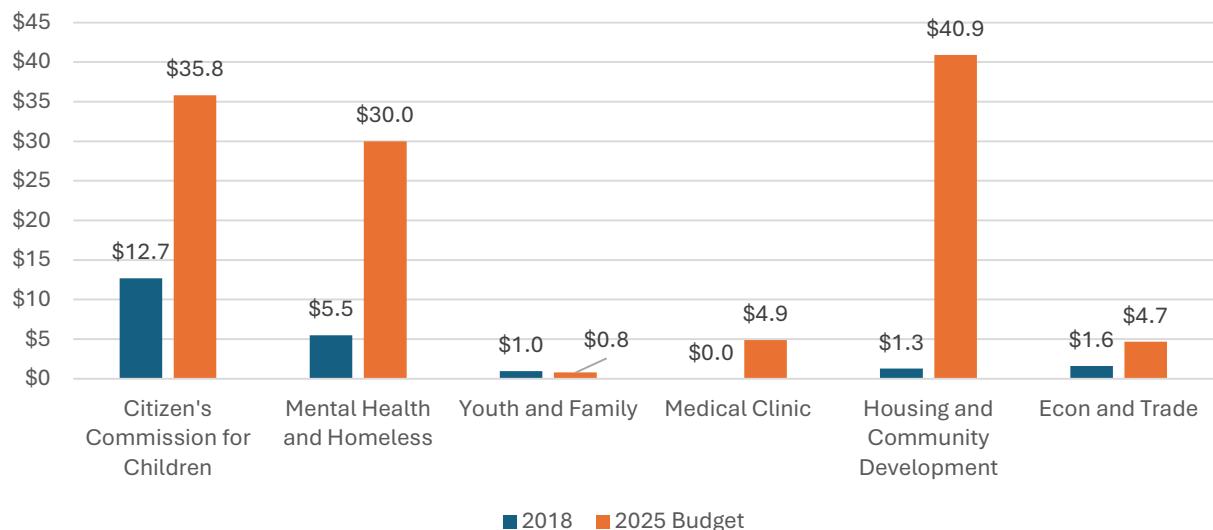
- Population: 1,536,045
- FY 2024-25 General Fund Budget: \$1,601,863,714
- County Employees (FY 24-25): over 8,000
- Millage Rate: 4.4347
- Median Household Income (FY 23-24): \$79,053
- DOGE Site Team Visit Date: August 5th and August 6th

Since Fiscal Year 2016-17, Orange County's General Fund Spending Expanded by Nearly 90%, While County Population Grew Just 17%

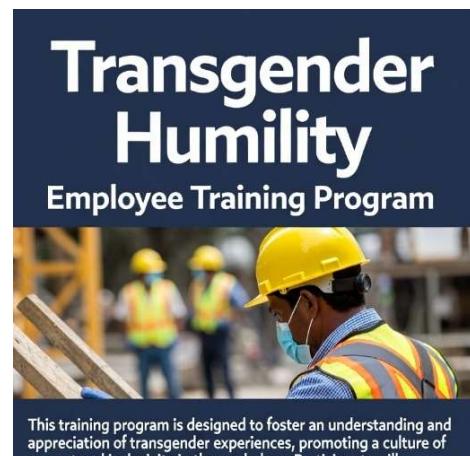


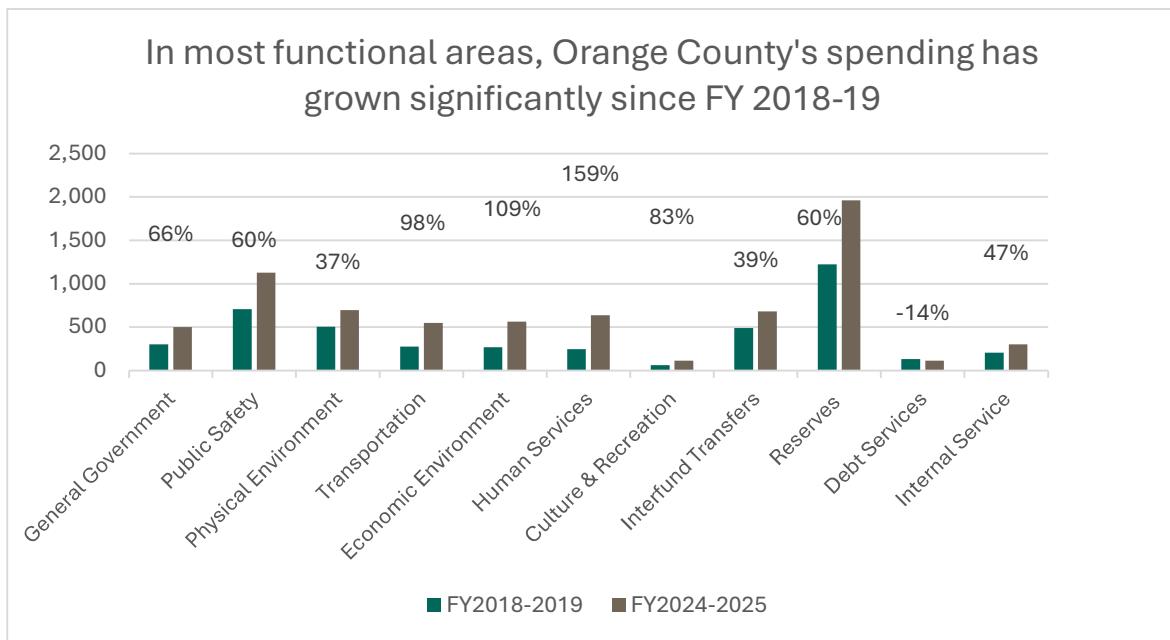
Source: County Budget Documents; Bureau of Economic and Business Research

Orange County's Annual Grantmaking Increased by Over \$80 million in just seven years.

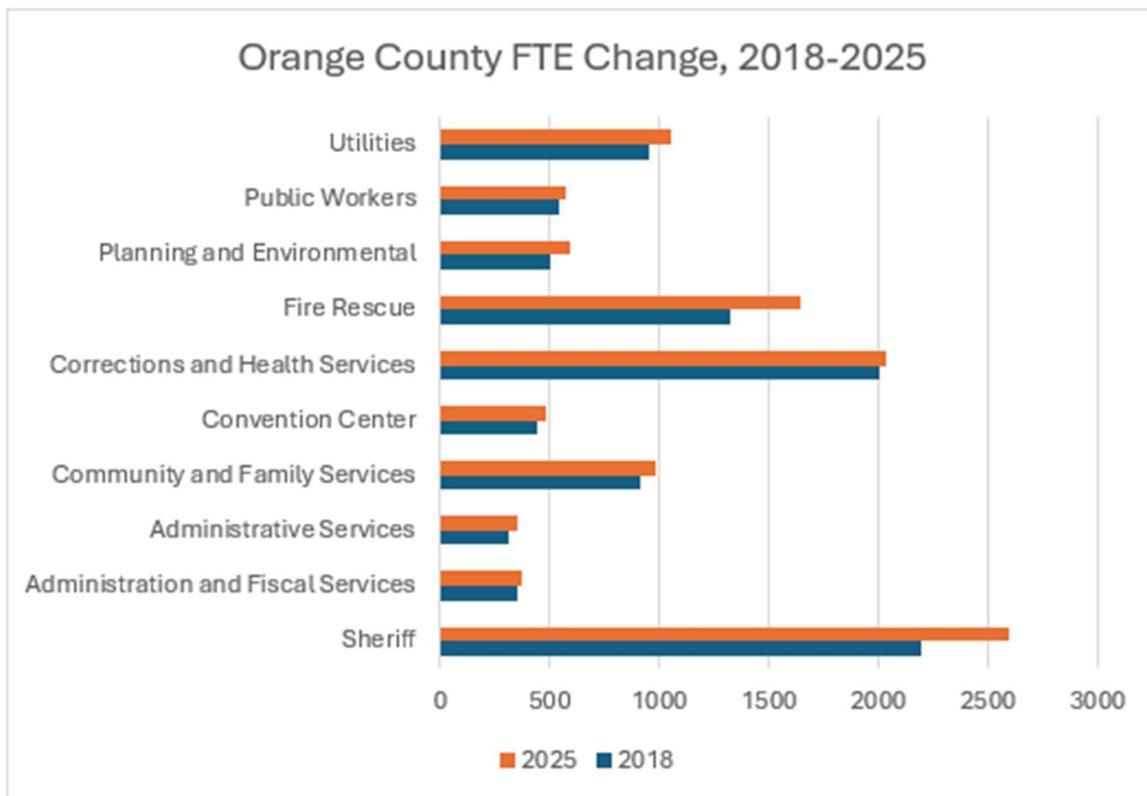


DEI Takes Center Stage in Orange County





Source: DOGE Analysis of Orange County budget documents



Source: DOGE Analysis of Orange County Budget Data

Orange County Excessive Spending Examples

- \$6.7 million in growth on personnel spending in the HR, Management and Budget, and Fiscal and Business Services units between the actual spending in Fiscal Year 2020-21 and the budgeted spending in Fiscal Year 2024-25
 - This reflects an increase from \$9.1 million to \$15.8 million
 - As FTE levels were mostly flat, this represents a 63% increase per FTE in HR, and a 52% increase per person in Management and Budget
- \$15.9 million in additional spending from the General Fund on Conservation and Resource Management between Fiscal Year 2020-21 and Fiscal Year 2024-25: growth of 136%
 - Had budget growth in this department been limited to the rate of inflation, population growth, and a 5% buffer, Orange County would have saved \$12.2 million in Fiscal Year 2024-25
- \$6.6 million in additional spending from the General Fund on Mental Health Services: growth of 71% between Fiscal Year 2020-21 and Fiscal Year 2024-25: growth of 136%
 - Had budget growth in this department been limited to the rate of inflation, population growth, and a 5% buffer, Orange County would have saved \$3.4 million in Fiscal Year 2024-25
- \$9 million+ per year in annually renewed contracts with a security guard vendor that has repeatedly failed audits
 - Despite repeat findings by the county comptroller that the contractor has repeatedly left guard posts unmanned and failed to meet training, testing, and communications commitments, Orange County has not prioritized either addressing shortcomings or replacing the contractor with a new provider
- An \$80 million+ increase in grants to non-profits since 2018, many with woke, DEI, or “climate change” focused missions. This includes:
 - \$30.0 million in grants for mental health and homeless services budgeted in Fiscal Year 2024-25: an increase of \$24.5 million from 2018
 - \$35.8 million in grants through the Citizen’s Commission for Children in the 2025 budget, an increase of \$23.1 million from 2018, and awarded on criteria that included the presence of “diversity goals” and DEI approaches
- Rapid growth in the reliance on overtime to fill staffing needs
 - In Fiscal Year 2024-25, overtime pay accounted for more than one-third of total pay in three major departments: Utilities, Administrative Services, and Health Services

- Overtime pay is growing rapidly: up 171% in the Public Works department since Fiscal Year 2019-20; up 101% in Administrative Services since Fiscal Year 2019-20
- 804 employees made more in overtime pay than in base pay, with 18 employees making more than 150% of their base pay in overtime, likely exceeding the point at which it would be more fiscally responsible to hire additional personnel, even leaving aside the toll on workers of excessive hours in the workplace
- With retirement benefits calculated based on five or eight of the highest years of pay (consistent with state law), the long-term costs of extreme overtime can last for decades as this adds to the county's costs for these workers once retired
- Extraordinarily large leave payments on separation: up to \$129,000 per employee
- Over \$1.1 million per year in leave is being paid out to employees who receive more than 25% of their annual salary as a lump-sum leave payout

Orange County DEI Examples

- Years of required or encouraged DEI training, including:
 - Race and equity training from the non-profit “Race Forward”
 - DEI included in EMS training
 - “Transgender Humility Training”
- \$223,000 for LGBT Youth Services from the Zebra Coalition
 - Sponsors the “Youth Pride Prom”
- \$50,635 to the Stono Institute, a “racial justice” organization that promotes race-conscious policing
- \$322,000 for a “disparity study” to create “evidence” of “discrimination” in government contracting – and Orange County’s was used as a marketing tool by the consulting firm to get further contracts with entities like Palm Beach County
- Fire Department social media posts emphasizing diversity, rather than quality, in its hiring
- County newsletters promoted the #1 reason for adverse health outcomes in minority groups the cause of “perceived discrimination”

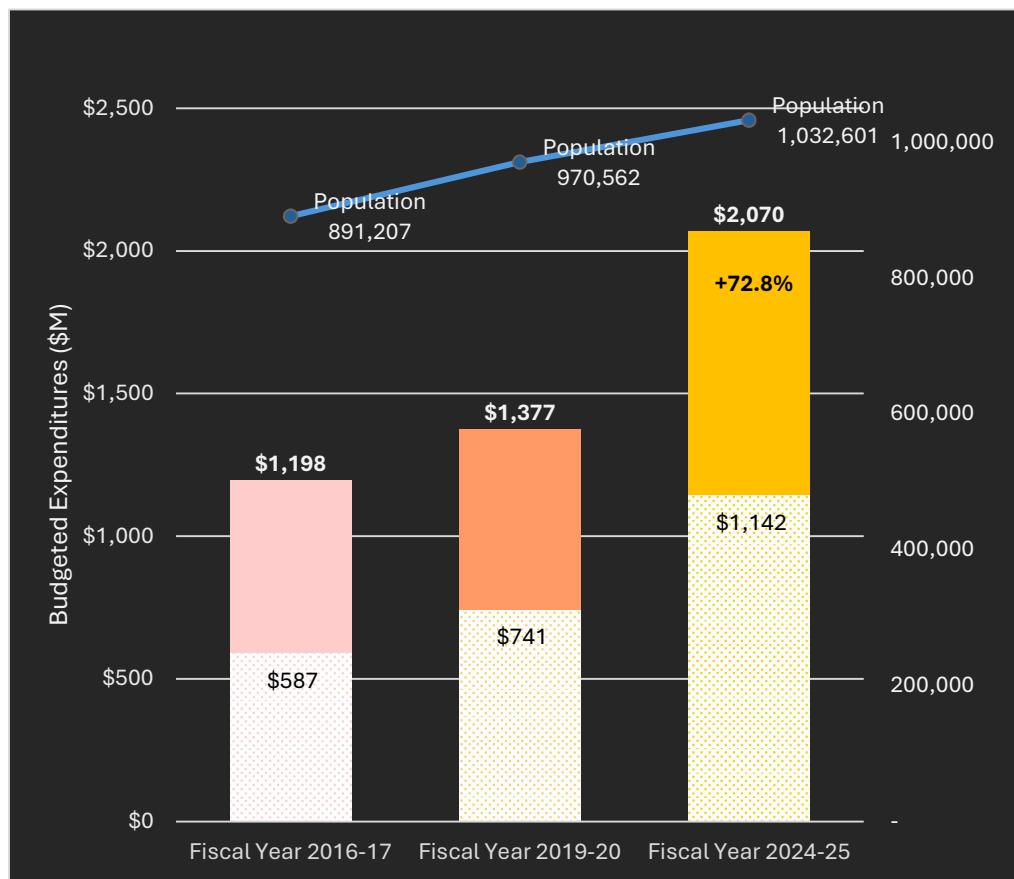
Other Items of Note

- Lack of management discipline
 - DOGE auditors found that in the management and coordination of grants and county procurements, standard practices and disciplines were lacking or non-existent
 - In many cases, invoices did not show specifics of what services had been rendered nor whether the recipient had met any required criteria or milestones worthy of reimbursement or payment
 - In other instances, procurement documents were missing, not included, and/or could not be readily produced when requested. These included executed agreements, scoring sheets, and contract amendments
 - Even with the assistance of county staff, rarely were any of the grant or procurement expected contract workflows and standard documents found to be complete. For most of the reviewed contracts, there were holes in one or more of the following: procurement process, funding source, recipient information, and invoicing practices

City of Jacksonville

- Population: 1,062,593
- FY 2024-25 General Fund Budget: \$2,069,543,71
- City Employees (FY 24-25): 8,195
- Millage Rate: 11.3169
- Median Household Income (FY 23-24): \$68,069.00
- DOGE Site Team Visit Date: August 7th and August 8th

Since Fiscal Year 2016-17, Jacksonville's Ad Valorem Revenue Nearly Doubled and General Fund Spending Expanded Over 70%, While County Population Grew Just 16%



Source: Jacksonville Budget Documents; Bureau of Economic and Business Research

Overview of Jacksonville Spending

Jacksonville's City Council deserves partial credit for the actions taken during 2025 to approve a millage rate reduction from 11.3169 to 11.1919 mills, with the City Council voting 10-9 to do so, and to impose modest restraints on elements of the Mayor's proposed budget, such as reducing the budgeted number of non-public safety city employees from 3,794 to 3,768. The City Council also established a Special Committee on Duval DOGE to analyze recent growth in City Departments and programs to identify areas for potential savings, evaluate services provided to identify areas for potential savings, and to otherwise review the City's activities.

Florida DOGE notes that even with the reduction in millage rates, Jacksonville's budget still projects a \$76 million increase in ad valorem tax collections from the prior budget year. The non-public safety city employee count remains 44 above the number in Fiscal Year 2023-24, and this follows on years of substantial budget growth. The city also continues to fund external organizations which make DEI central to their missions.

\$480,000 Grant Recipient



Arts for Justice Involved Youth is a visual arts program at the John E. Goode Pre-Trial Detention Facility for young men ages 12-17 who are jailed while awaiting trial. Due to the severity of their charges, they are being prosecuted as adults, and some have been awaiting trial for more than two years.



Abstract painting is the primary genre of study. As students become more familiar with painting techniques, they discover they can convey mood and thought through color, line and scale, and learn when and how to take risks without negatively impacting others.

Source: Response to DOGE Information Requests; DOGE research and analysis.

Jacksonville Excessive Spending Examples

- \$1.9 million in Fiscal Year 2024-25 in “cultural” grants to organizations that have made DEI their central mission. Jacksonville makes these grants through an arrangement designed to insulate these grants from transparency by deputizing the “Cultural Council of Greater Jacksonville” as the awarding agency, excluding the CCGJ’s specific spending from public budget documents, and leaving out this spending from responses to initial Florida DOGE requests
- \$7.5 million for a single, 1-mile sidewalk project. FDOT estimates that a 5-foot sidewalk on both sides of a road typically costs about \$900,000
- \$54 million more in capital spending for bike lanes and sidewalks than provided for Fire/Rescue in a recent capital improvement plan
- Over \$500,000 of excessive overtime, including:
 - 27 Parks and Rec staff who recorded an average of 650+ hours of overtime (equivalent to 16 additional full-time weeks of work) each. This included 4 staff members who exceeded 900 hours of overtime
 - 8 staff in the Traffic Engineering division who averaged 700+ hours of overtime each
 - 4 parking staff who exceeded 500 hours of overtime
- A part-time Special Advisor to the Mayor paid at a rate of \$105 per hour
- The Holo-Donna, a hologram of the mayor to greet visitors to Jacksonville International Airport. Originally advertised as a \$30,000 purchase, the price tag was closer to \$75,000

Jacksonville DEI and ESG Examples

- DEI funded through the CCGJ, such as:
 - \$480,000 to the Cathedral Arts Project, which promotes “equity in arts education” for “Justice-Involved Youth”
 - \$57,000+ to Hope at Hand, which uses “therapeutic art” and poetry to help youth “overcome barriers”
 - \$538,000 to the Jacksonville Symphony, which boasts of “being featured [as a] case study on DEI” and made a single executive responsible for both DEI and education before changing her title to hide her activities in 2025
- \$27,000 grant to the Jacksonville Area Sexual Minority Youth Network (JASMYN), which aggressively supports the transgender agenda for children, primarily serving youth who indicate a

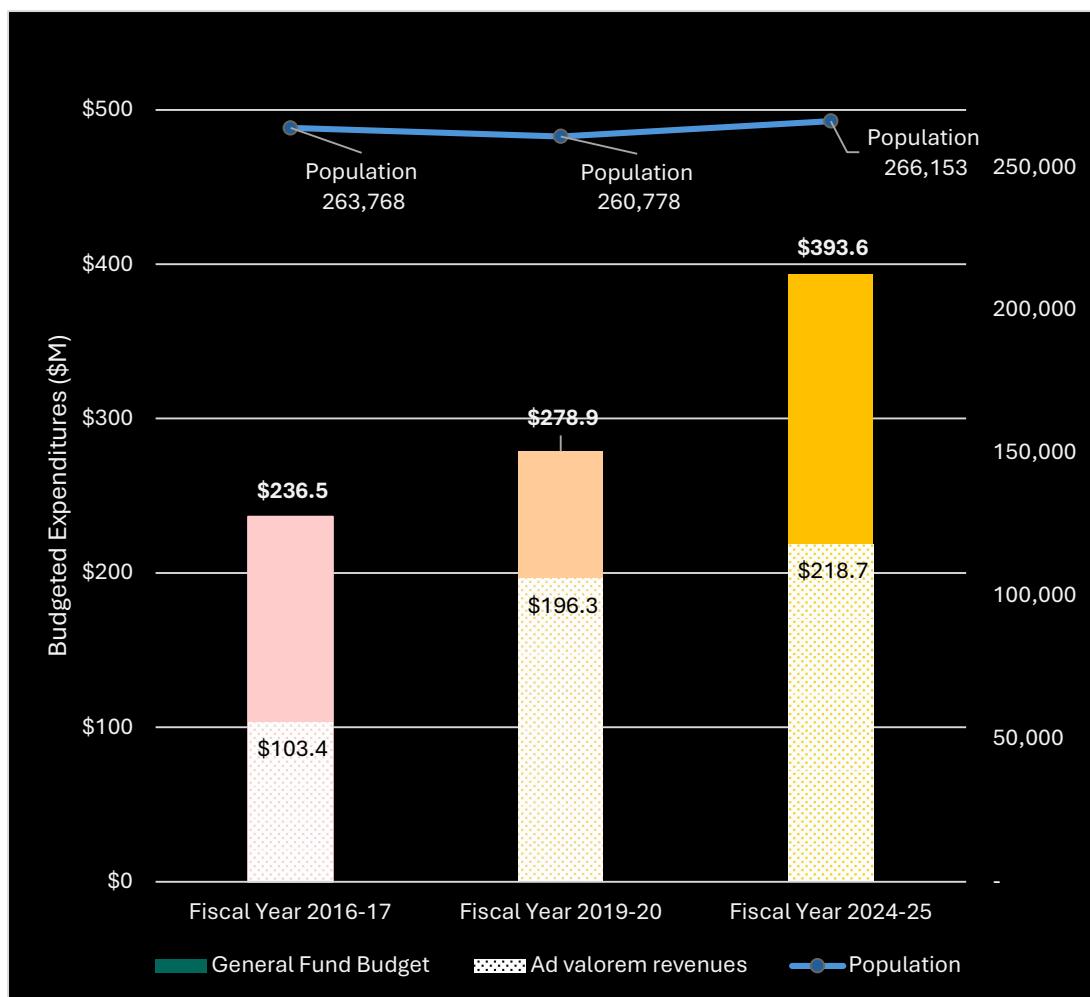
gender “other” than male or female. JASMYN is also guided by “racial equity” principles and adopted as its logo the rainbow bridge-lighting system that FDOT has prohibited

- \$30 million in police and fire pensions have been invested with Victory Park Capital (VPC), based on a 2022 presentation that highlighted VPC’s commitment to DEI. As of 2025, VPC remains one of Jacksonville’s money managers and continues to highlight its commitment to DEI and ESG on its website
- Jacksonville directed the Jacksonville Electric Authority to analyze the costs and benefits of converting 100% of the city’s non-emergency on-road vehicles to EVs

City of St. Petersburg

- Population: 266,153
- FY 2024-25 General Fund Budget: \$393,595,398
- City Employees (FY 24-25): 3,452
- Millage Rate: 6.4525
- Median Household Income (FY 23-24): \$69,414.00
- DOGE Site Team Visit Date: August 11th and August 12th

Since Fiscal Year 2016-17, Ad Valorem Tax Revenues in The City of St. Petersburg Have More than Doubled and General Fund Spending by The City of St. Petersburg Has Expanded by 66%, While City Population Grew Only 1%



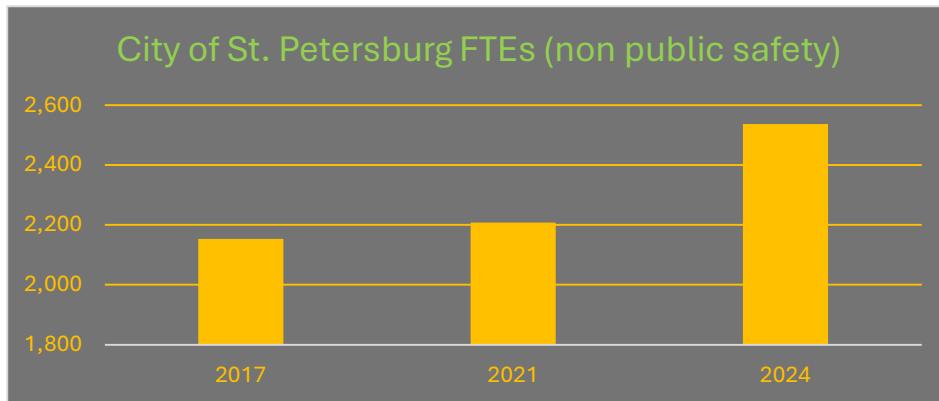
Source: City Budget Documents; Bureau of Economic and Business Research

Overview of St. Petersburg Spending

Like many Florida cities and counties, The City of St. Petersburg's property tax revenues and spending have grown much more rapidly than population and inflation. In recent years, the city has modestly reduced the millage rate several times, but the city has focused its attention on DEI programs and policies, rather than on spending restraint. Florida DOGE's site visits identified The City of St. Petersburg as having some of the most egregious examples of wrongful DEI among the locations visited, and elected officials have publicly defended these programs.

St. Petersburg Excessive Spending Examples

- City funds spent to implement carbon reduction and electric vehicle promotion experts, following \$307,000 spent on a sustainability action plan
- Tens of thousands of dollars spent on small-dollar grants to organizations, many with extreme ideological missions to promote DEI objectives or other inappropriate missions. Beyond the substance of the spending, large numbers of small-dollar grants create particular oversight challenges for the city, and the burdens of meeting compliance requirements often impose costs on recipients that are disproportionate to the benefits provided by the grant
- \$1.1 million in salary increases in the Mayor's Office since Fiscal Year 2019-20 – with two members of the staff receiving 60%+ in raises
- 355 new city workers – 10%+ growth – between Fiscal Year 2019-20 and Fiscal Year 2024-25 budgets

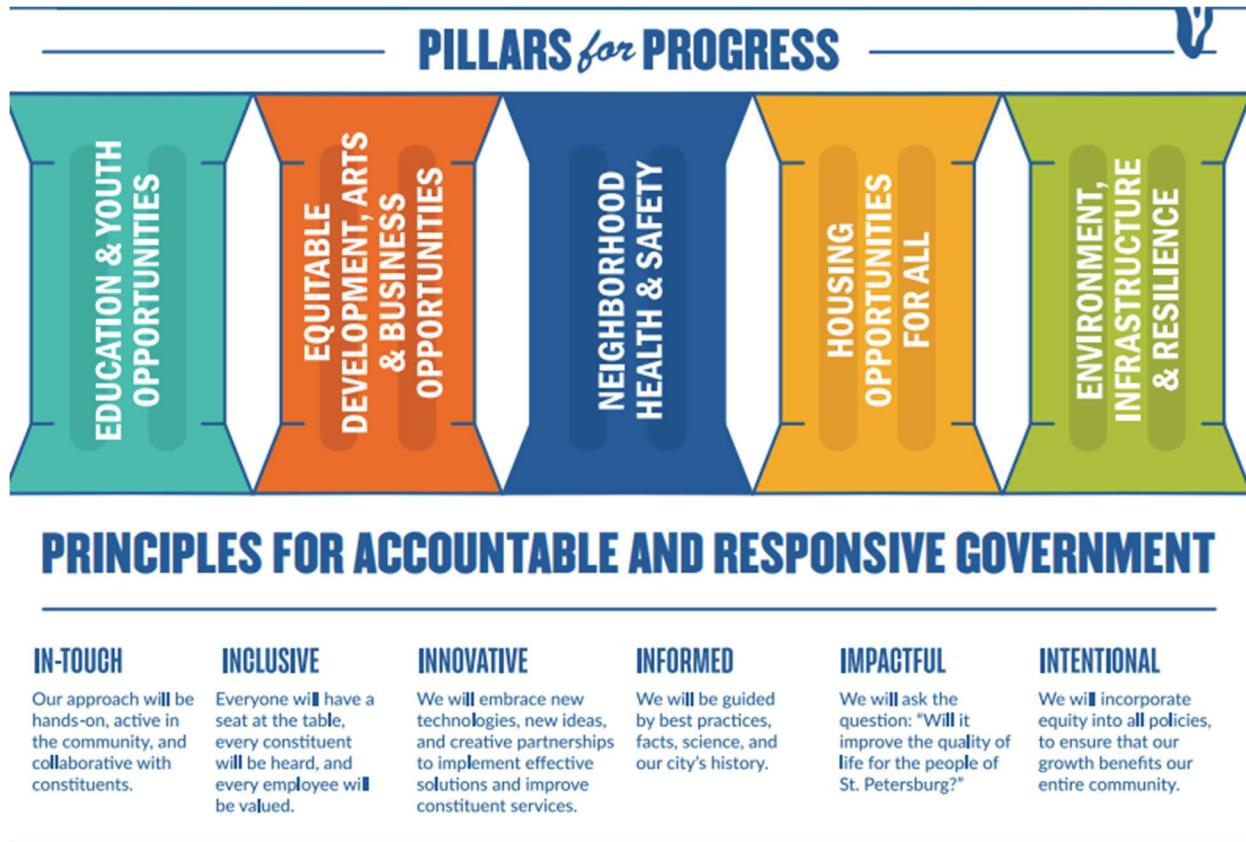


Source: DOGE analysis of St. Petersburg Annual Comprehensive Financial Reports

St. Petersburg DEI Examples

- Multiple highly-paid DEI executives, including:
 - \$219,000 “Chief Equity Officer”
 - \$87,000 “LGBTQ Coordinator”
 - \$102,000 “Cultural Affairs Director”
 - \$123,000 “Community Justice Liaison”
- 9 FTEs in the Office of Supplier Diversity, funded in Fiscal Year 2024-25 with \$949,000
- Unlawful race, ethnicity, and gender-based hiring targets for 80% of city positions, including firefighters, police officers, public interaction workers, mechanics, water sewage workers, equipment operators, groundskeepers, and cashiers
 - These targets exist despite having 43% minority staff in the ranks of city workers, exceeding the minority share of the city population
 - City contracts with the “leaders in affirmative action software” to report on the gender and race of city employees to develop these targets
- A \$1M, high-profile “competition” to have residents pick “their top choice” project to prioritize “equity,” “inclusivity,” and “innovation”
- City committed staff time for many employees to support Bloomberg Philanthropies’ American Cities Climate Challenge, part of the former New York City mayor’s anti-carbon agenda
- City established specific carbon emissions reduction targets for 2025 – 40% less than 2016 – with little evidence in support of the idea that these emissions targets would affect climate or improve the well-being of anyone
- The City of St. Petersburg joined the DEI-infused “Global Covenant of Mayors for Climate & Energy,” committing public resources and funding towards expensive “climate action” policies
- Nearly \$100,000 per year spent to fund multiple “Pride” events, including those that groom minors, such as a “Pride Youth and Family Day”

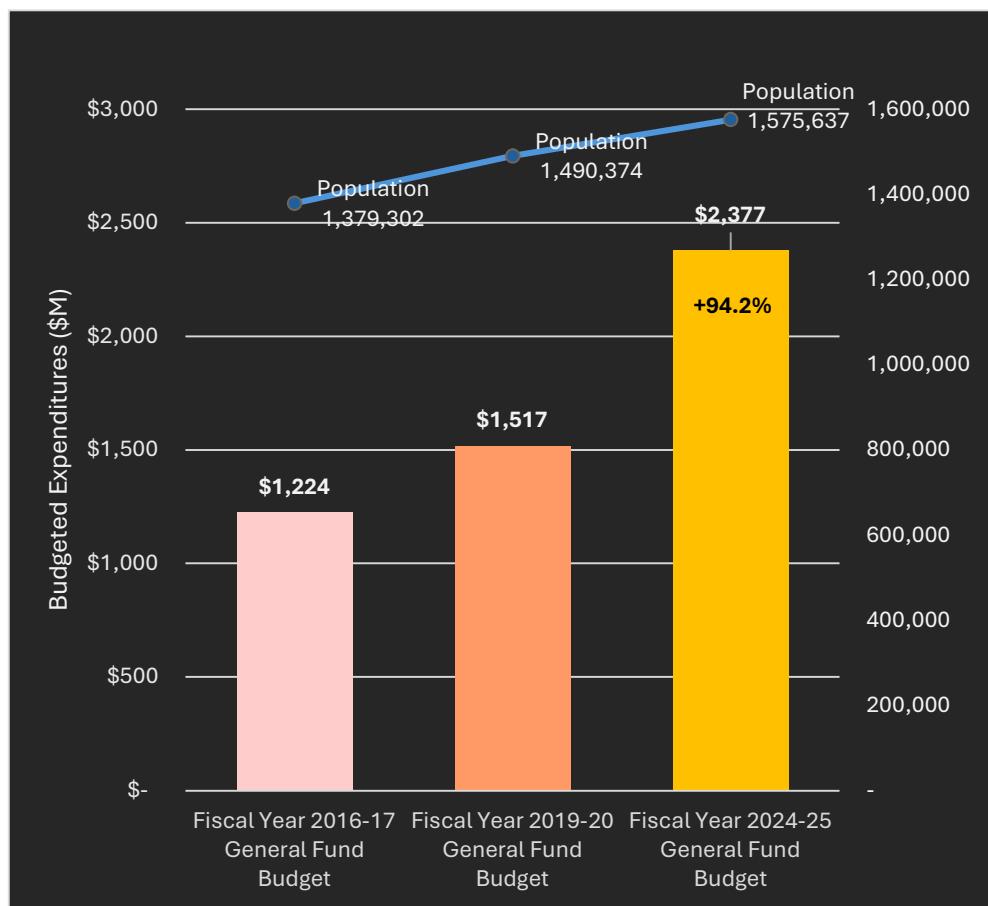
St. Petersburg's DEI-focused vision



Hillsborough County

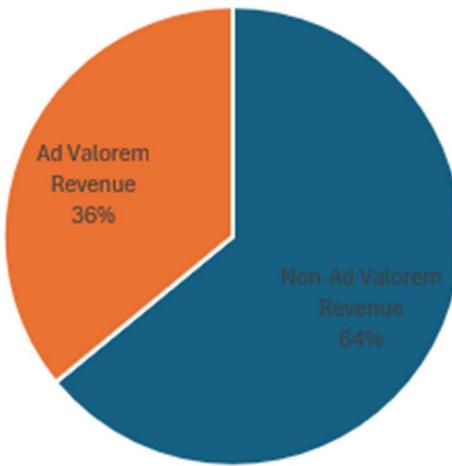
- Population: 1,575,637
- FY 2024-25 General Fund Budget: \$1,548,454,953
- County Employees (FY 24-25): 5,200
- Millage Rate: 5.6026
- Median Household Income (FY 23-24): \$75,011
- DOGE Site Team Visit Date: August 11th and August 12th

Since Fiscal Year 2016-17, Hillsborough County General Fund Spending Nearly Doubled, While County Population Grew Less Than 15%



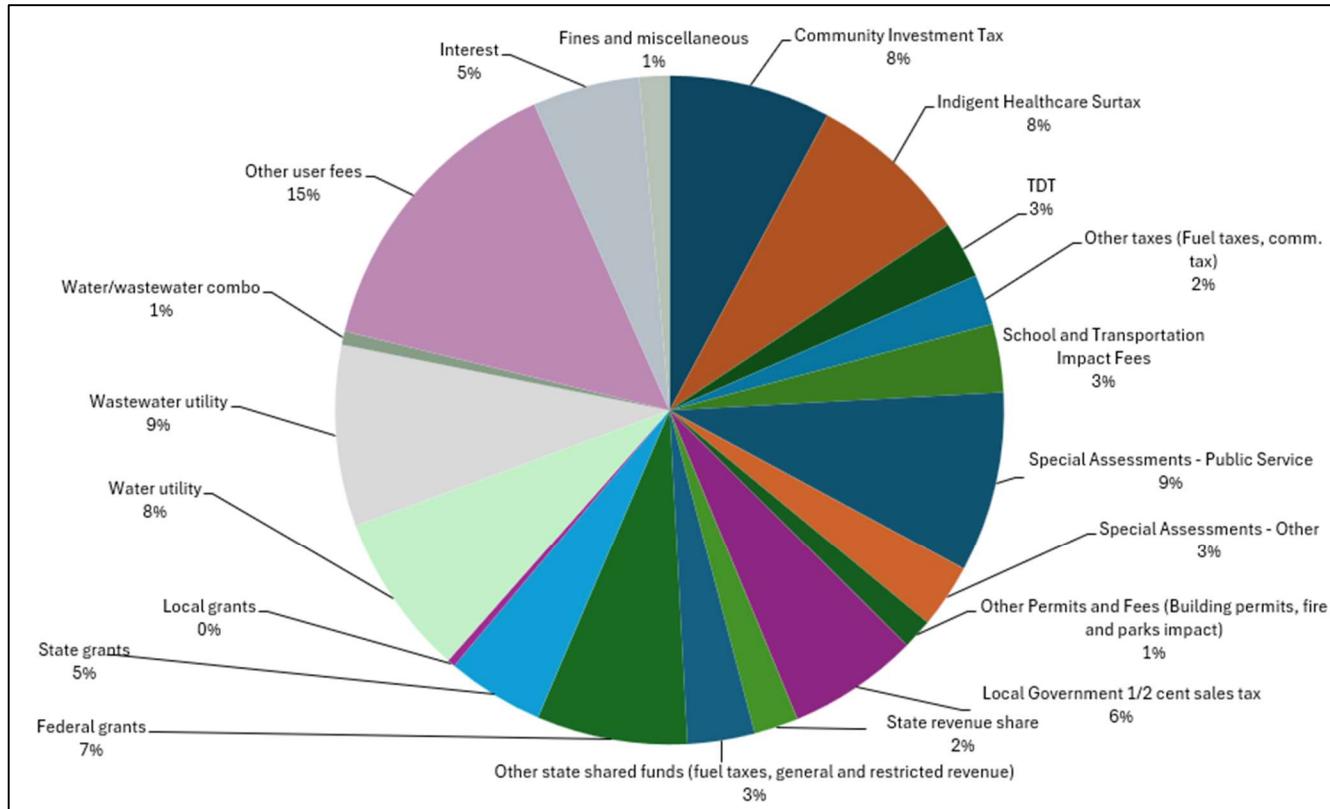
Source: County Budget Documents; Bureau of Economic and Business Research

Ad Valorem Tax revenue makes up about one-third of Hillsborough County's total revenues



Source: DOGE analysis

Hillsborough County's other revenue comes from fragmented sources



Source: DOGE analysis

Overview of Hillsborough County Spending

Hillsborough County leaders deserve partial credit for the actions taken during 2025 to restrain the egregious growth in grant spending that the county experienced in recent years by voting to phase out funding for a number of non-profits by cutting their funding 25% each year for 4 years. This laudable action follows the particularly noteworthy efforts of Commissioner Joshua Wostal to expose wasteful grant spending.

Many of these non-profits have been identified as paying their leaders high salaries with little accountability for results. Hillsborough County has retained grants to a select group of entities where they are performing a government function – and doing so better, or more efficiently, than the county government can do.

Hillsborough Excessive Spending Examples

- 22% in base pay increases for city employees from Fiscal Year 2022-23 to Fiscal Year 2024-25, with an additional \$3,500 per employee in “one-time” COLA payments. This followed 3% annual pay increases each year from Fiscal Year 2017-18 to Fiscal Year 2019-20. Average county employee salary of \$64,000+ in 2023 puts these households well ahead of the area’s annual median wage of \$47,000+
- \$4.3 million in increased spending on personnel in the Conservation and Environmental Lands Management Department
 - Despite 35% growth in spending on personnel between FY 2021-22 and the FY 2025-26 budget, this 200+ person department added only 8 additional employees
 - Meanwhile, cost recovery, one of the metrics the department uses to measure its performance, dropped from 43% in FY 2021 to 25% in FY 2023-24 (and projected for future years)
- 309 county employees with car allowances totaling \$950,000
- \$500K in film subsidies for forgettable projects such as “She Wants My Baby,” “Mother Nature and the Doomsday Prepper,” “1972,” and “Romance at the Derby”
- Hillsborough County maintains a “Grant Management Dashboard” that tracks actual spending vs. budgeted spending on a variety of major projects. When reviewed during the Florida DOGE on-site visit, reviewers identified numerous grants demonstrating 50% or greater of spending in excess of the budgeted amounts, totaling over \$14 million in spending in excess of the budgets.
- \$204,000 for the “Ferrari” of grand pianos in the new performing arts center

- \$900,000 in grants classified as “Healthcare Services” that lack a clear link to healthcare, such as \$75,000 for “Impact through Empowerment” paid to the National Coalition of 100 Black Women, \$175,000 for the Community Initiative for Young Artists, and \$20,000 for an Expressive Arts Program

Hillsborough DEI Examples

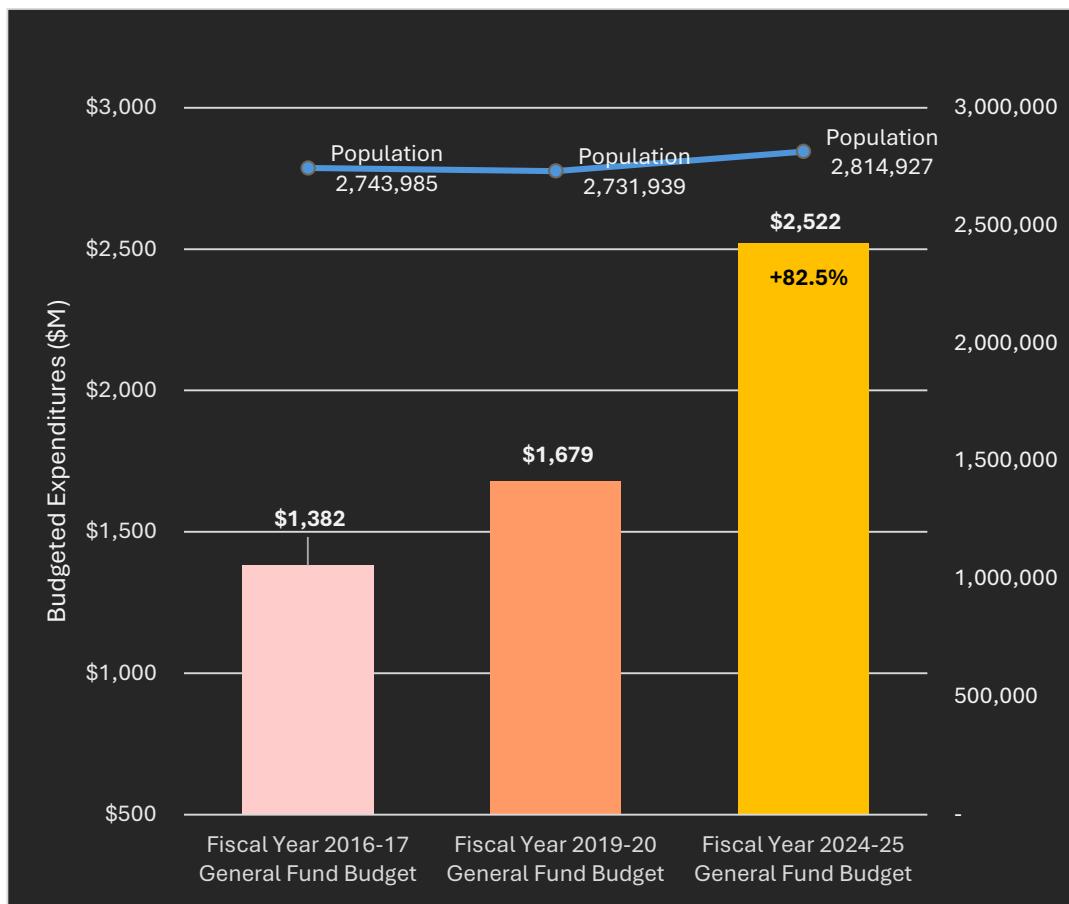
- Hillsborough has two senior executives whose high salaries appear attributable to DEI roles.
 - \$170,000 for an “Assistant County Administrator for Equity and Community Impact,” a new role created in 2022 to “help guide county policy to make sure all residents, including historically marginalized groups, have equal access to resources and opportunities to succeed and thrive”
 - \$256K for the “Assistant County Administrator for Compliance, Communities, and Conservation,” who has received over \$100,000 in raises since being promoted to Assistant County Administrator in 2014
- \$572,000 for an external contract that included “unconscious bias” training, that taught staff from Human Resources, Libraries, and other departments that “prejudice” is “outside our control” when it comes to “a range of diversity dimensions” such as race, ethnicity, religion, culture, and gender.
 - This training was administered at least as recently as January 2025
 - Other training modules included “Identifying Bias,” “Inclusive Hiring,” and “Inclusive Leadership”
- Thousands of hours of training for staff to receive “DEI In the Workplace.” This included many of the most senior executives:
 - County Administrator
 - Assistant County Administrator for Equity
 - Chief Communications Administrator
 - Chief Human Services Administrator
- A “Diversity Advisory Council” that carves up residents into 10 identity groups, such as “Far East Asian,” “Middle Eastern,” “GBLT,” and “Caribbean”

- In meeting with the DOGE site visit team, representatives of the Council seemed embarrassed about the core nature of this race and ethnicity-driven group, initially denying that council membership is determined by demographic traits instead of geographic area

Miami-Dade County

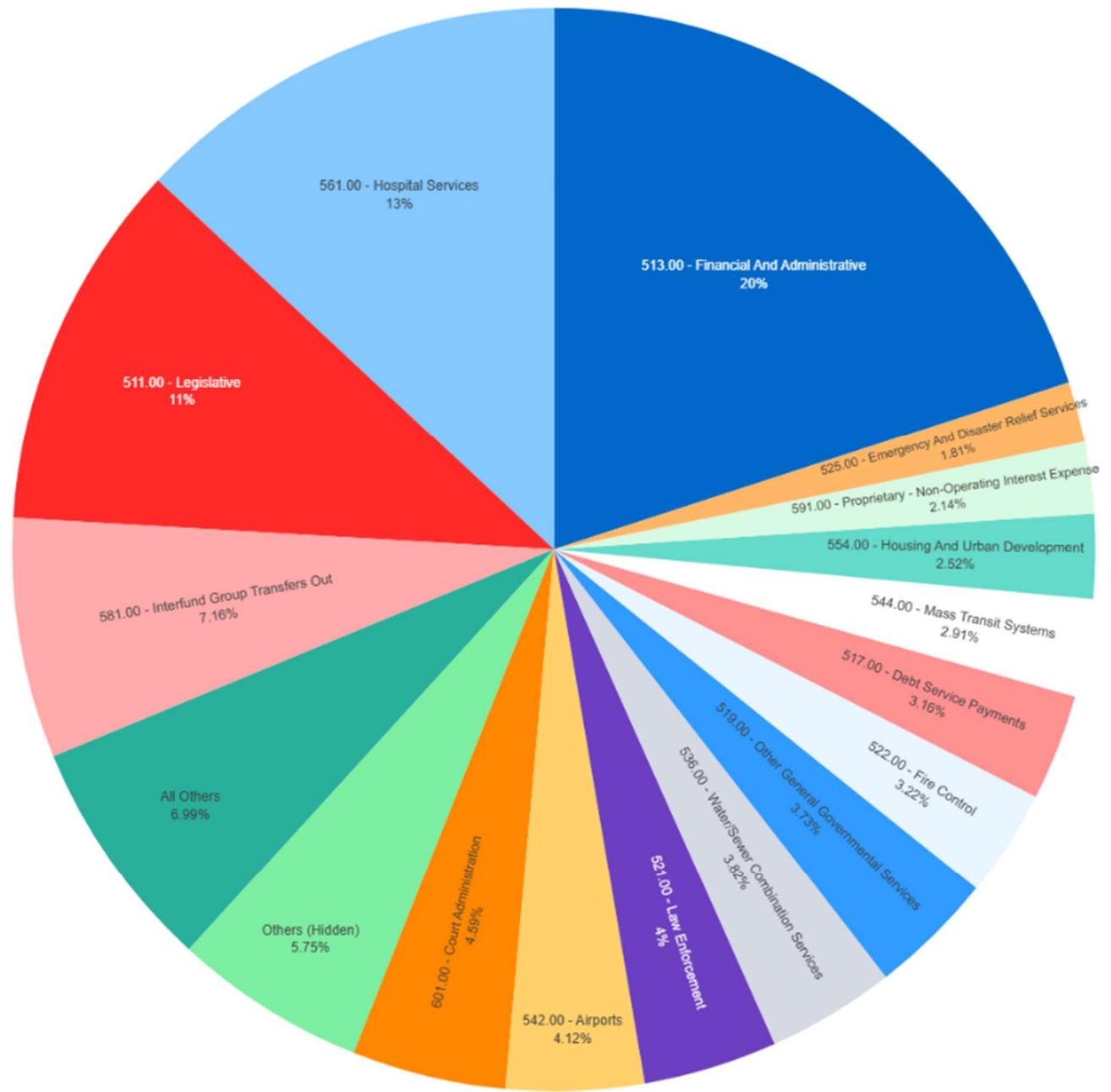
- Population (2024): 2,774,841
- FY 2024-25 General Fund Budget: \$2,527,422,000
- County Employees (FY 24-25): 31252
- Millage Rate: 4.5740
- Median Household Income (FY 23-24): \$79,40
- DOGE Team Site Visit Date: no site visit performed to date

Since Fiscal Year 2016-17, Miami-Dade County General Fund Spending Grew Over 80%, While County Population Grew Less Than 3%



Source: County Budget Documents; Bureau of Economic and Business Research

Miami-Dade Classifies 20% of its Spending as Financial and Administrative



Source: AI Analysis of LOGERx Data

Overview of Miami-Dade County Spending

The preceding chart, drawn from the LOGERx data submitted by Miami-Dade County, shows that Miami-Dade County classified 20% of its spending as financial and administrative.

From Fiscal Year 2021-22 to Fiscal Year 2023-24, Miami-Dade County’s property tax revenues soared by \$431 million, 29%, even after a 2% reduction in the millage rate during this period. Library revenues increased by even more: 31%, representing nearly \$23 million more for the library budget each year. The scale of this growth has enabled a remarkable amount of irresponsible spending, when the County should have prioritized limiting the burdens of rising property values on county taxpayers.

DOGE has engaged with Miami-Dade County throughout the spring and summer of 2025, identifying areas of spending that warranted attention. Early in the FY 2025-26 budget cycle, the mayor of Miami-Dade County announced a substantial budget gap to be closed for Fiscal Year 2025-26, despite tremendous growth in revenues and spending over the past few years.

The DOGE team has substantial concerns about fiscal irresponsibility and the overall approach to financial management in Miami-Dade County. For example, after Miami-Dade County provided DOGE with a list of contracts and associated spending, DOGE requested (for a subset of contracts valued between \$75,000 and \$5 million) that the County tell DOGE where the authorization for spending on those contracts could be found in the budget. The response: “That would require a Herculean effort,” because the County “doesn’t think about” spending in that way.

Awarding contracts without directly considering whether those contracts support the objectives of the County’s elected Board of County Commissioners and have been appropriately funded through the annual budgetary process renders irrelevant the efforts by citizens and elected officials to combat waste and ensure that taxpayer funds are being put to appropriate use.

DOGE is similarly concerned about exchanges that occurred during two all-night budget hearings in September 2025. Under questioning from Commissioner Roberto J. Gonzalez, county staff could not explain the purposes for which funds were being proposed and revealed that department budget requests were expanded at the behest of the mayor’s office without explanation. This appears to treat the budget process as a method of securing funding that can be spent through the mayor’s sole control and with minimal input from the public and other elected officials.

Miami-Dade County Excessive Spending Examples

- \$9.6 million in general fund revenue in Fiscal Year 2024-25 to staff the Office of the Mayor with 50 positions, including 5 added during Fiscal Year 2022-23
- \$9 million budgeted as an “Art Allowance” for the county’s new detention center
- 19 FTEs in the Office of Community Advocacy to support boards and other programs that subdivide residents into racial and ethnic subgroups, inconsistent with the U.S. Constitution’s color-blind commitments
- \$13.7 million in grants to support private sport and cultural activities, often DEI-themed
- \$10 million contract over 5 years to provide consulting services to assist with federal grants
- Growth in the size of the County Attorney’s office from 146 FTEs in Fiscal Year 2022-23 to 168 FTEs in Fiscal Year 2024-25, justified by purposes such as supporting Miami-Dade County’s transition to independent constitutional officers. At this stage in the transition, such expansion should be unnecessary. In addition, the County Attorney’s office employs dozens of attorneys with salaries that exceed what is reasonable for taxpayers to support and in many cases are over \$300,000
- \$17 million+ and rising annual cost impact from the Art in Public Places ordinance, which adds a 1.5% tax to the cost of all public building construction. Significantly, the county has a \$1M contract just to provide maintenance and repair to its public art
- \$4.4 million in general fund support for legal aid programs, which are receiving so much funding from Interest on Trust Accounts (IOTA) that nearly \$100M is being rolled over to future fiscal years, while other funds are being spent to support illegal immigrants
- \$14.5 million in cultural affairs spending from the general fund – over and above the \$29M in cultural affairs funding provided by the Convention Development Tax (CDT) and Tourism Development Tax (TDT) revenue sources
- \$14,000 annual membership in ICLEI, the U.S. branch of an international “sustainability and climate action” nonprofit with a substantial focus on incorporating DEI
- \$500,000 for “tree equity”
- \$13 million for curbside recycling purportedly justified by impact on landfill capacity, when recyclables total only 7% of county waste and costs have far outstripped estimates
- \$2 million for the Office of New Americans, which provides significant support for illegal aliens
- \$120,000 per vehicle to acquire rides for the Community Action and Human Services Department

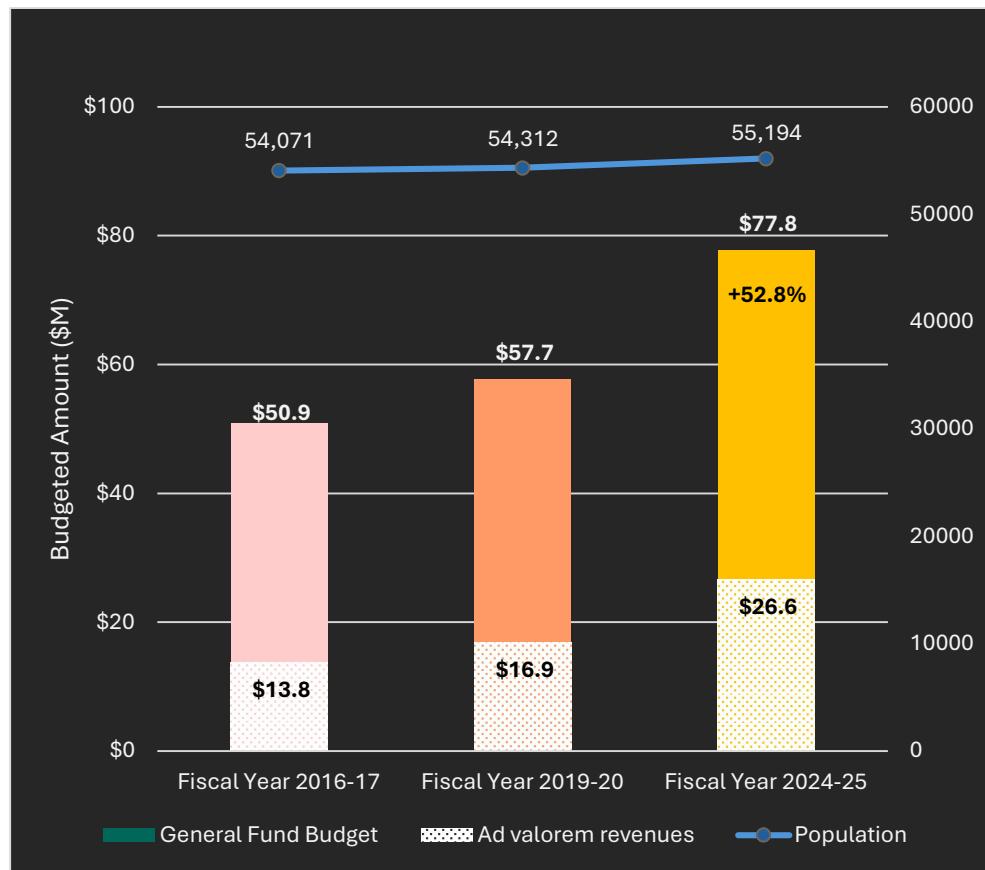
- \$220,000 contract for “extreme weather training,” to provide “culturally competent” training in so-called climate literacy
- An ongoing \$24.1 million bus cleaning and disinfection contract awarded based on COVID-19 standards for acute disinfection of surfaces
- \$250K non-competitive consulting contract to plan future mental-health services based on “social justice” for “justice impacted individuals”
- \$430,000 “mobility reward” program to essentially provide a frequent flyer program for public transit
- Excessive structuring of contracts to avoid the need for public transparency and Board of County Commissioners consideration, including dozens of engineering services contracts for \$999,999.90, which are designed for use for the design aspects of small construction projects, and for which this amount of design appears to be excessive
- Capital spending from the SMART mass transit plan is already burdening Miami-Dade County taxpayers by requiring substantial operating subsidies. Further implementation of these plans will add immensely to that burden: forecasts, which are likely optimistic, total an additional \$100 million in future annual operating subsidies from taxpayers. The North Corridor’s forecasted operating impact is particularly high. The County should reallocate funding from transportation sales surtax funds to support the operational costs of projects built with the surtax, rather than continuing to add to the operating burden
- Overall capital spending has more than doubled in less than a decade, from \$2.3 billion in FY 2016-17 to \$4.7 billion planned in FY 2025-26. This includes eye-popping increases in capital expenditures in areas such as Cultural Affairs (\$8 million to \$93 million), Library (\$11 million to \$41 million), and without any funds budgeted for the Seaport in Fiscal Year 2025-26 (\$136 million in 2017)
- The county has spent capital funds extensively on infrastructure projects justified by purported “benefits” associated with climate change, but that are unlikely to have an impact
 - Miami-Dade’s wasteful climate-related spending includes a project costing at least \$125 million to provide shore-based power to cruise ships while docked.
 - However, cruise lines are reportedly reluctant to use shore power due to high costs relative to ordinary diesel operations, and the County, through the Port of Miami, is on the hook to pay Florida Power & Light revenue guarantees of up to \$18 million over four years if there is insufficient usage
 - This follows the County’s procurement of nearly six dozen largely idled electric buses from now-bankrupt manufacturer Proterra at over \$1 million each. This forced the County to acquire a different set of buses from New Flyer for use in the South Dade Corridor.

Ridership numbers for this line, launched in October 2025 at a cost of well over \$300 million, are not yet available; however, the operation of this line adds to the \$270 million per year operating subsidy provided from the County general fund to mass transit

City of Pensacola

- Population (2024): 55,030
- FY 2024-25 General Fund Budget: \$77,932,400
- City Employees (FY 24-25): 867
- Millage Rate: 4.2895
- Median Household Income (FY 23-24): \$72,699
- DOGE Site Team Visit Date: August 18th, August 19th

Since Fiscal Year 2016-17, Pensacola Ad Valorem Tax Revenues Nearly Doubled and General Fund Spending Expanded 52% While Population Grew Only Modestly

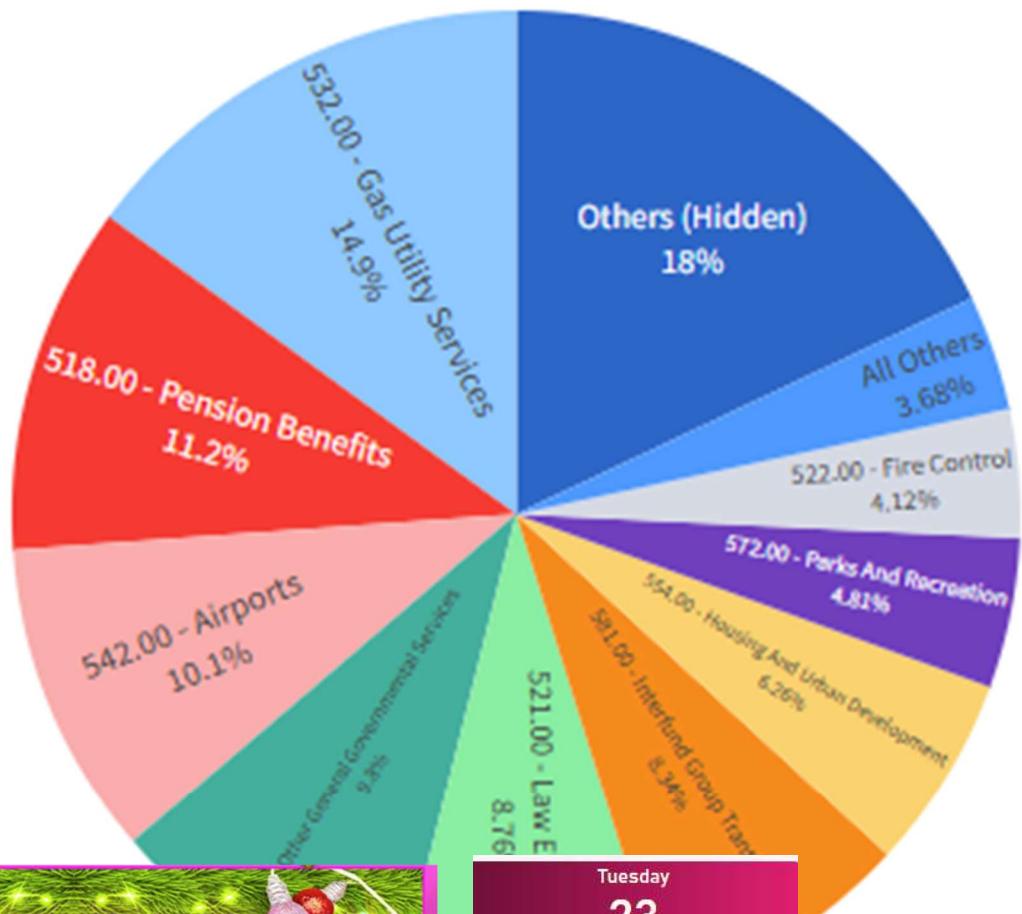


Source: Pensacola Budget Documents; Bureau of Economic and Business Research

Overview of Pensacola Spending

While Pensacola's budget is relatively modest, the pace of spending growth accelerated after Fiscal Year 2019-20, with spending in the Human Resources department leading the way. This occurred while city leadership gave significant attention to DEI initiatives, which are a major diversion from core human resources activities. In addition, the city launched a major initiative to boost the salaries of city personnel, which in the long term can be expected to increase the already-significant share of spending that is dedicated to pensions.

Pensacola's Salary Hikes Will Expand a Significant Pension Burden

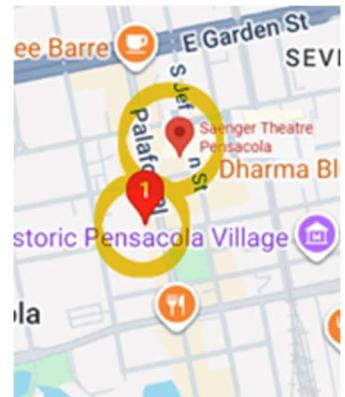


Tuesday	
23	December
7:15pm	Polar Express Tour
7:15pm	Grinch's Merry Match
7:16pm	Photos with Santa
7:16pm	Photos with the Grinch
7:23pm	Photos with Santa
7:23pm	Photos with the Grinch
7:25pm	Peanuts Tour
7:27pm	Photos with Santa
7:27pm	Photos with the Grinch
7:34pm	Photos with Santa
7:35pm	Scrooge Tour

**Pensacola's
Hired Theater
Manager
Scheduled a
Drag Show to
Coincide with
Christmas**

Events for Children

DOGE's review of spending in the City of Pensacola was complicated by substantial turnover on the part of city officials. Previous, long-time staff – including the city administrator – left in the two years prior to the DOGE site visit, and remaining city leadership claimed a lack of knowledge about a variety of actions undertaken previously, including spending programs and the implementation of DEI initiatives. Further, the City Administrator resigned from his post just two weeks after the DOGE team's site visit, with an interim City Administrator taking over.



Source: DOGE analysis and research.

Pensacola Excessive Spending Examples

- Major pay increases for city staff
 - \$3.2 million (exclusive of benefits) for workers. This number excludes raises for unionized firefighters and precedes collective bargaining with the police union, potentially limiting the resources available for law enforcement pay
 - \$60,000+ for a compensation study with the intended to justify these pay raises – immediately after the lowest-paid workers received a minimum wage increase as part of state law
 - Despite Pensacola's relatively small population of 53,000, Pensacola set its City Administrator salary at approximately \$200,000, nearly four times the median annual salary for residents of the Pensacola metropolitan area of \$55,000. By comparison, Florida DOGE found that the City Administrator salary in the City of St. Petersburg totaled approximately \$250,000, despite a higher median annual salary for residents and a population around 250,000
 - As shown in the chart above, pension benefits already consume more than 10% of the city's spending. Salary increases will push those spending obligations higher
- \$1.4 million in questionable contracts, including:
 - \$38,600 for an artist in residence
 - \$618,000+ in lobbying spending in 2023 and 2024 – a sum that far exceeds other jurisdictions reviewed on a per capita basis
 - ~\$15,000 for radio advertising with Cumulus Broadcasting

- \$20,000+ for recruiting services from LinkedIn
- \$686,515 to update Pensacola's Community Redevelopment Agency plans
- \$2.58 million increase in "General Government" spending between FY 2019-20 and FY 2024-25, an increase of over 40%
- 88% growth in Human Resources spending between Fiscal Year 2019-20 and Fiscal Year 2024-25 – an increase of over \$600,000

Pensacola DEI Examples

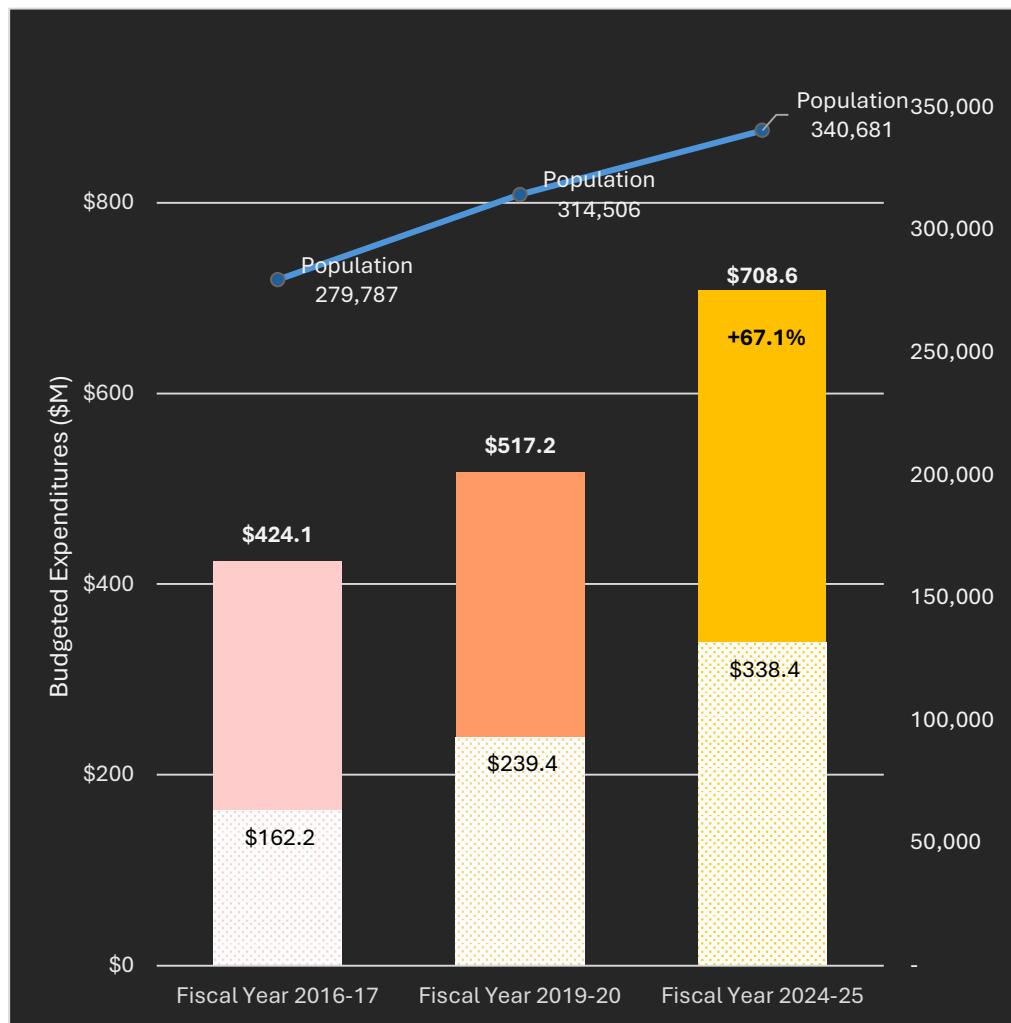
- Downtown drag shows at the Saenger Theater – including "A Drag Queen Christmas," timed to coincide with "Photos with Santa," and events featuring Charlie Brown, Snoopy, and the Grinch taking place less than one block away
- City employees have been provided trainings in DEI topics such as:
 - C.A.R.E. About Implicit Bias
 - Anti-Bias Policing
 - Implicit Bias in Action
 - Understanding and Preventing Microaggressions
- In 2024, Pensacola paid a consulting firm \$130,000+ to develop a DEI-centric "city-wide strategic plan"
 - While the Mayor of Pensacola claimed the DEI elements of the plan were "not mine," and that he had ordered they "be removed" from all city activities, three City of Pensacola staff members are specifically thanked in the opening of the report and numerous other city staff dedicated time over a year-long strategic plan process
 - The report lists "Prioritize racial and economic equity" as one of the top two considerations, insists on "Equitable outcomes for everyone," and spotlights responses "from only people of color"
- In 2024, Pensacola also stated as one of its goals "develop[ing] equity within all City of Pensacola job classifications," but the Director of Human Resources claimed that this is no one's responsibility
- In 2024, the City undertook an "Equity Survey." Current Pensacola staff claimed ignorance as to 1) who created the survey; 2) whether city funds were spent on the survey; 3) whether the results were used to inform future city actions; and 4) the survey's questions and responses

- The City's Fire Cadet Program emphasizes that it "works to promote diversity" ahead of any job functions

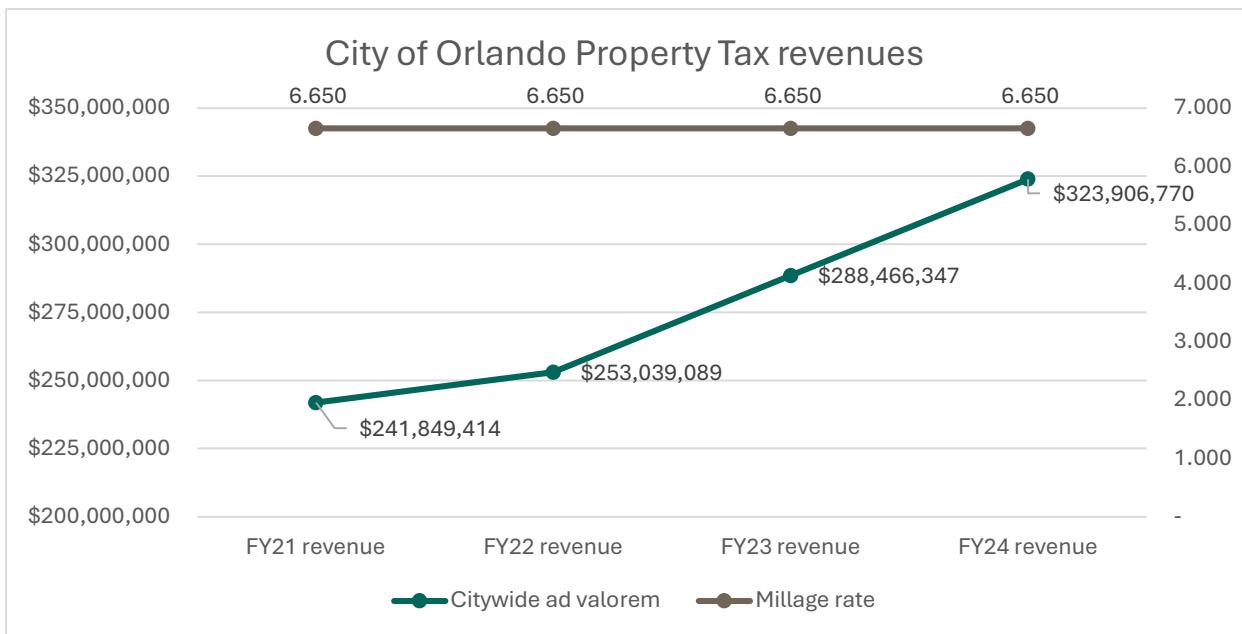
City of Orlando

- Population: 340,681
- FY 2024-25 General Fund Budget: \$ 708,572,543
- City Employees (FY 24-25): 4,135
- Millage Rate: 6.65
- Median Household Income (FY 23-24): \$69,414.00
- DOGE Site Team Visit Date: August 11th, August 12th

Since Fiscal Year 2016-17, Orlando Ad Valorem Revenues More than Doubled and General Fund Spending Grew By 67%, While Population Increased 22%



Source: Orlando Budget Documents; Bureau of Economic and Business Research



Source: Response to DOGE's July 11, 2025 Information Request

Orlando is Spending Tax Dollars to Help Illegal Aliens Fight Deportation

We currently provide direct legal assistance for immigrant families including child advocacy in state court, immigration petitions from arrival to naturalization, assisting trafficking survivors and **deportation defense**. Our vision is to continue to grow our resources to support domestic violence victims and children and to expand to serve in other areas such as family law matters. We provide legal services in Florida to all counties outside of Miami-Dade and Broward.



Direct Legal Representation

Our friendly knowledgeable team is ready to help.

Political Asylum Family Petitions DACA	T Visa Deportation Defense/Court Representation
Removal of Conditions Citizenship VAWA Special Immigrant SIJS Simplified Divorce U Visa	Cancellation of Removal Wills/Estate Planning/Legacy Documents Drafting Small Business Incorporation Non-Profit Incorporation/ Filing for Tax Exempt Status

[Schedule a consultation here](#)

Source: Orlando Center for Justice, recipient of \$50,000+/year in city grants

Overview of Orlando Spending

Florida DOGE identified examples of excessive or wasteful spending, particularly on functions that are not essential for government to perform.

In addition, the City of Orlando's spending on capital projects has exploded since FY 2016-17, a pattern that has been true across each of the funds from which Orlando funds its capital spending.

In the overall Capital Improvement Plan across all funds, spending increased from a total of \$75 million in 2017 to \$133 million in 2026. In the Capital Improvements fund, which is largely funded by transfers from the General Fund, funding increased from \$10.0 million in FY 2016-17 to \$46.7 million in Fiscal Year 2023-24, before declining to a budgeted \$35.5 million in Fiscal Year 2025-26 – still 3.5x greater than a decade earlier. This includes a 6x or greater increase in spending on sidewalk repair, even as funding for new sidewalks near schools has diminished. It includes a quadrupling of the amount spent on repaving streets as well as \$500,000 in new spending on “Renewable energy” for city facilities. Growth in spending by the Community Redevelopment Agency (CRA) Fund has also been significant: from \$3 million in 2017 to \$28 million in 2026.

Orlando Excessive Spending Examples

- \$25,000 to have a “poet laureate” write 4 poems
- \$67,800 in taxpayer funded yoga – with free sessions for city employees
- \$12.8 million to relocate the Sign and Signal Workshop (for streets and transportation) from a central location near downtown
- \$800,000+ on partnerships with non-profits to offer free trees, and on an urban tree inventory
- \$150,000 grant to the Orlando Center for Justice to help illegal aliens avoid deportation
- Three city employees (two in finance and one city attorney) with leave payouts of over \$100,000 on separation
- \$1.8 million budgeted for gender-neutral bathrooms in fire stations
- \$1.0 million for downtown wayfinding fixed street signs
- \$800,000 for raised medians and bike lanes on a single stretch of roadway
- \$2.0 million for downtown art projects, including murals and “Fringe” art
- Orlando joined the Global Covenant of Mayors for Climate and Energy, a DEI-infused, “climate action” group, which highlighted Orlando’s \$1,000,000 public EV charging installation as a case study

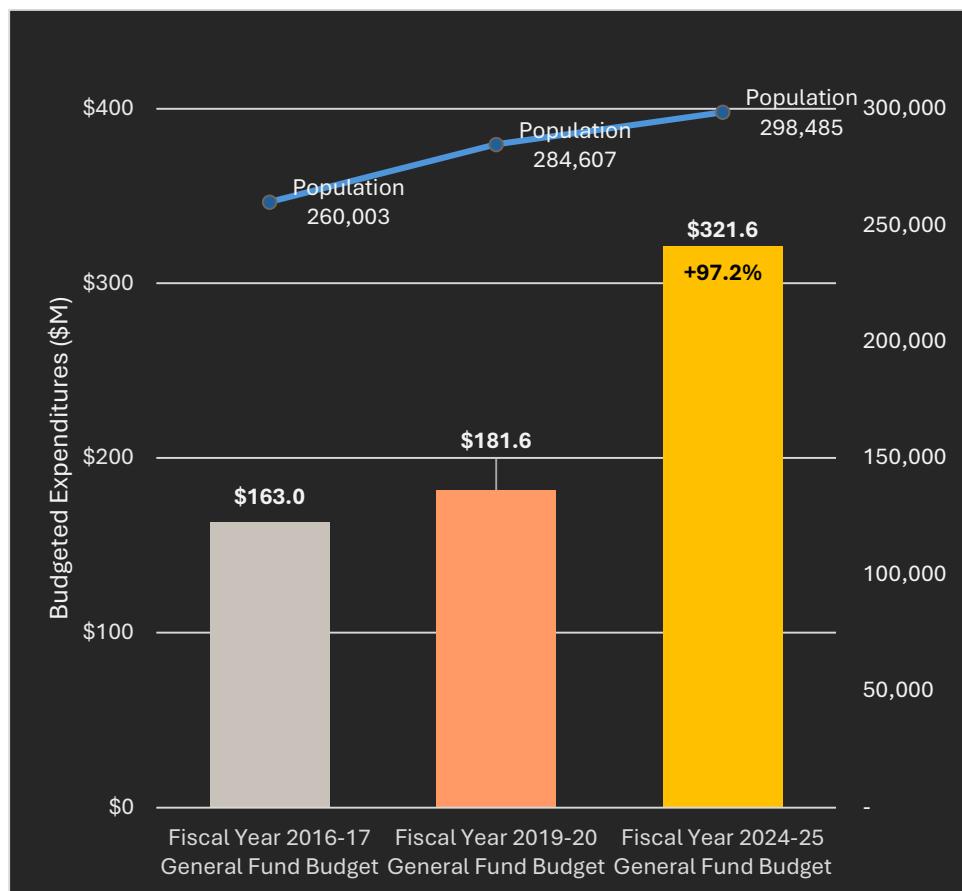
Orlando DEI Examples

- Orlando contracted with the Valencia Institute and the “Peace and Justice Institute” to train city staff on alleged “micro-aggressions”
 - Employees were encouraged to evaluate each other on “23 dimensions” to confront their so-called “implicit bias”
- Orlando is running an annual “Academy” that blends DEI and Green New Deal content
 - Staff apply to participate, then have a graduation
 - 2025’s theme was “Advancing Energy Equity”
 - Training had a political component as well, such as briefings on the activities of nonprofit Poder LatinX and the NAACP. Poder LatinX has the stated mission of “empowering LatinX communities to build sustained political power . . . to win on environmental, economic, and immigration justice”
- \$142,000 paid to back an “Art Challenge” for “Food Justice”
- Orlando told DOGE its “Office of Equity” had been abolished two years ago – but it was in the FY 2024-25 budget, funded for 3 FTEs
 - Orlando told DOGE auditors that there was no one to interview from this office because “it has not existed since February 2023”
- \$230,000 in grants to a race and gender-focused nonprofit, Zebra Youth
 - Zebra Youth “strives to improve the life outcomes of LGBTQ+ youth,” “remains steadfast in its support of the Black Lives Matter movement,” and focuses on issues such as “the intersection of gender and race”
- In Fiscal Year 2024-25, Orlando required all grant applicants to submit DEI statements to answer questions such as “How does your organization honor diversity?”

Alachua County

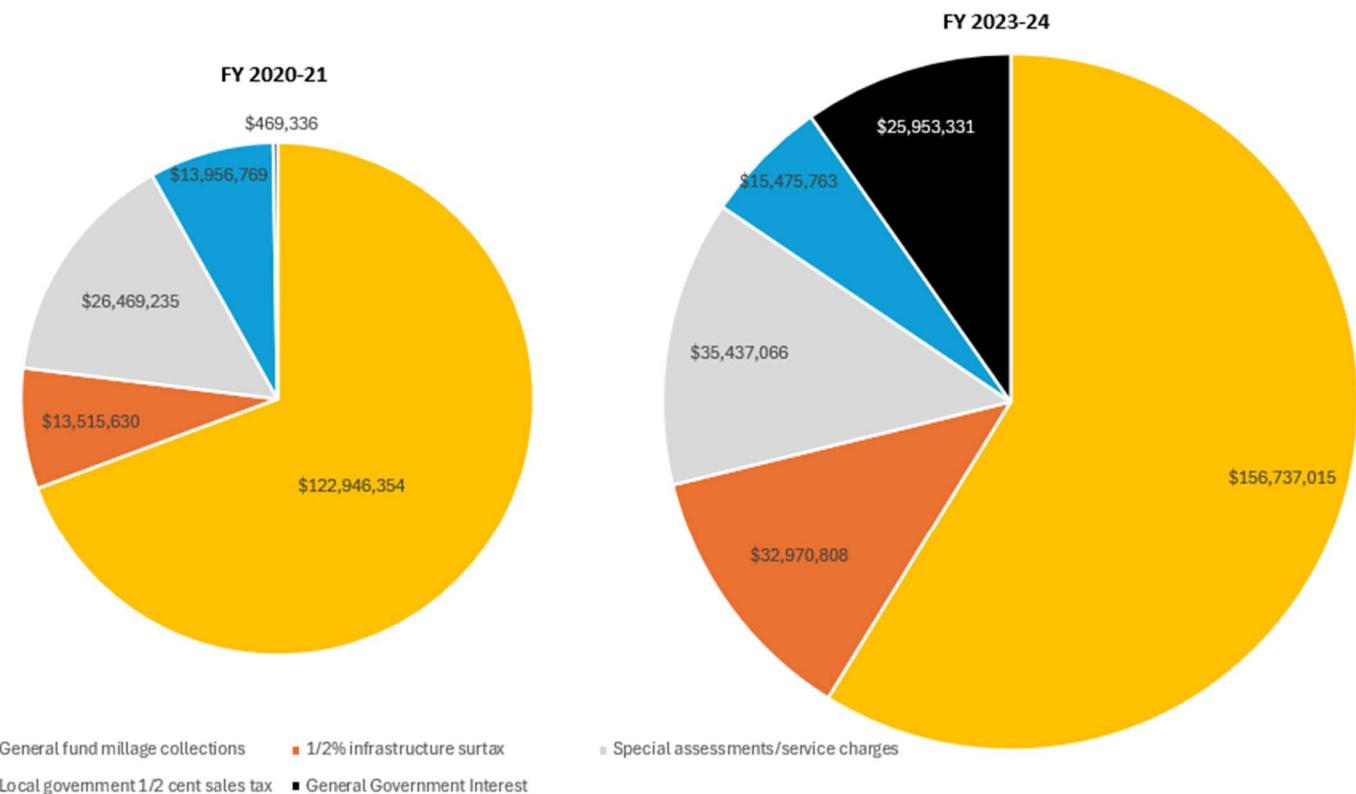
- Population: 298,485
- FY 2024-25 General Fund Budget: \$ 321,584,483
- County Employees (FY 24-25): 1,238
- Millage Rate: 7.6180
- Median Household Income (FY 23-24): \$58,354
- DOGE Site Team Visit Date: August 13th, August 14th

Since Fiscal Year 2016-17, Alachua County General Fund Spending Nearly Doubled, While Population Increased by Only 15%



Source: County Budget Documents; Bureau of Economic and Business Research

Rapid Growth in Revenue from Multiple Sources in FY 21 to FY 24 Period



Source: Response to DOGE July 11, 2025 information request.

Alachua County is Engaged in Aggressive DEI Indoctrination



Source: Alachua County training materials

Alachua Excessive Spending Examples

- Substantial annual across-the-board pay increases for county employees, including 6% in FY 2024-25, 4% or \$1/hour (whichever is greater) in Fiscal Year 2023-24, 7% in FY 2022-23 plus a mid-year 3% increase, 3% in FY 2021-22 plus a midyear \$1,000 annual raise
 - This is in addition to merit-based pay increases in Fiscal Year 2023-24 and Fiscal Year 2024-25 that cost a total of \$1.05 million
- Numerous small grants to which the county provides minimal oversight, such as \$3,000 for “Spirit Led Art Therapy” and \$2,500 for the Florida Coalition for Peace and Justice’s “Art Tag Grant Program”
 - These subscale grants require that Gainesville either dedicate disproportionate staff time to providing oversight of the awards or leave unsupervised the extent to which these grants are administered well and in service of public objectives. If Gainesville chooses the former, the result is to impose reporting burdens on recipients, even where the amounts awarded are small. And the availability of small-size grants may inflate the volume of grant applications received by Gainesville, meaning that still more staff and nonprofit time is consumed in applying for and reviewing grants, rather than in carrying out actual mission activities.
- \$124,000 in professional services and consulting contracts with the University of Florida for which no records of invoices or payment specifics were kept
- \$430,000+ on a variety of “consulting” services and contracts for which Alachua County should review for possible discontinuation
- Multiple large terminal leave payouts, ranging from 60% to 120% of base salary, including
 - \$90,500 to the Environmental Protection Director
 - \$58,000+ to a Warehouse Manager
 - ~\$75,000 to a Construction Inspector
 - \$61,000+ to an Accreditation and Grants Manager
- \$30,000+ to Planned Parenthood for “Teen Time”

Alachua DEI Examples

- A multi-day training program that indoctrinates senior County staff to reject “Dominant White Culture”
 - Included 3-day “onboarding sessions” in 2022 and 2023
 - Biweekly meetings continued for multiple years
 - Staff attended “equity retreats”
 - At first, outside consultants were hired to conduct this training, but then it was taken over by Alachua County’s own “Equity Office”
 - Staff were urged to reject “debate rooted in Socratic Thought,” “perfectionism rooted in linear thinking,” and even any “sense of urgency” in their work
- Alachua County’s “Energy Efficiency Program” is built around a “Commitment to Equity”
 - Focus is on ensuring participation by minorities, including “LatinX”
- Alachua County Fire Rescue’s firefighters were diverted from their mission to study “racial statistics in Alachua County,” discuss so-called “systemic sexism, racism, discrimination, and inequality,” and comment on images of a protest by onetime quarterback Colin Kaepernick
 - Focus is on ensuring participation by minorities, including “LatinX”
- In 2025, established an Equity Advisory Board with 8 members to advise on an “Equity Action Plan” premised on the DEI concept that “racial and gender bias are pervasive”

Broward County

Population: 1,993,535

FY 2024-25 General Fund Budget: \$1,742,045,440

County Employees (FY 24-25): 6,500

Millage Rate: 5.3260

Median Household Income (FY 23-24): \$74,531

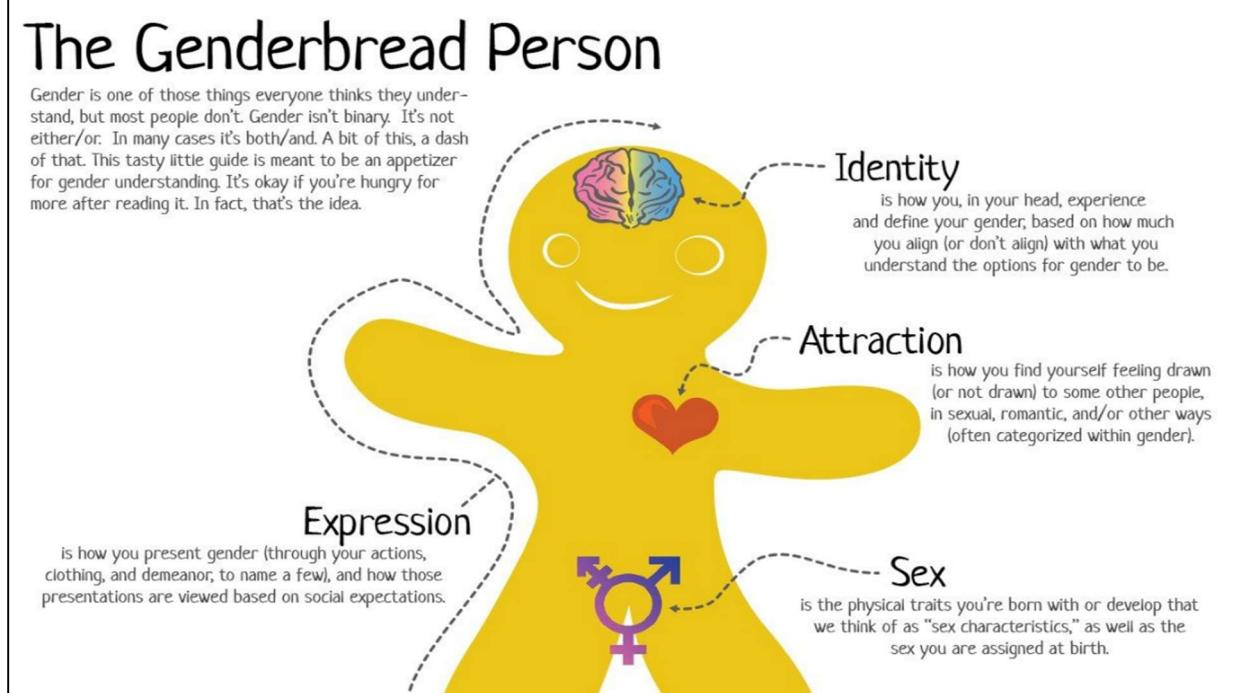
DOGE Site Team Visit Date: July 31st, August 1st

Since Fiscal Year 2016-17, Broward County General Fund Spending Increased by 61%, While Population Grew by Only 6%



Source: County Budget Documents; Bureau of Economic and Business Research

Broward County is Aggressively Promoting Transgender Ideology



Broward Excessive Spending Examples

- \$175,000 for “Virtual Art” that can only be viewed through the “Metaverse” at “virtual places” such as “virtual Fort Lauderdale Airport”
- \$9.2 million in Fiscal Year 2024-25 budgeted for cultural grants – growth of 65% since Fiscal Year 2021-22
 - Administrative costs for this program have grown from \$1.6 million to \$2.7 million over the same time period, meaning that nearly 25% of funds are spent on administration
 - The program includes over \$400,000 in program support grants awarded at \$5,000, \$10,000, and \$15,000 levels, explaining the need to commit substantial administrative resources
 - A matching requirement is in place for the higher levels, but not the \$5,000 grant level, encouraging very-small grants: 84 of the ~200 year-to-date FY 2024-25 recipients at the time of our visit had received \$5,000 or less
 - \$12,000 in a monthly contract to assist in administration of the program
- \$3.6 million consulting contract to help the city-funded convention center hotel succeed

- \$2.1 million in increased personnel expenses between FY 2022-23 and FY 2025-26 in Purchasing, supporting an increase of only 2 FTEs, while performance targets have largely diminished
 - An inefficient purchasing function sets low expectations of responsible fiscal management for other county staff to follow
- 78% growth (from \$10.9 million in Fiscal Year 2019-20 to \$19.1 million in Fiscal Year 2024-25) for lawyers and other personnel in the County Attorney office – an \$85,000 increase in per-FTE personnel cost
 - Meanwhile, Broward County discontinued its performance metric of “billable hours” for these lawyers, which targeted 1,900 hours per year
- \$6.2 million in personnel costs for 11 executive leadership positions in the Transportation Department (an average of \$564,000 per position)
- Over \$600,000 of cultural grants made “in trade” for free tickets for admission, distorting the decision-making process
- \$17 million over 5 years for the Broward Film Commission, including to make movies set in Miami

Broward DEI Examples

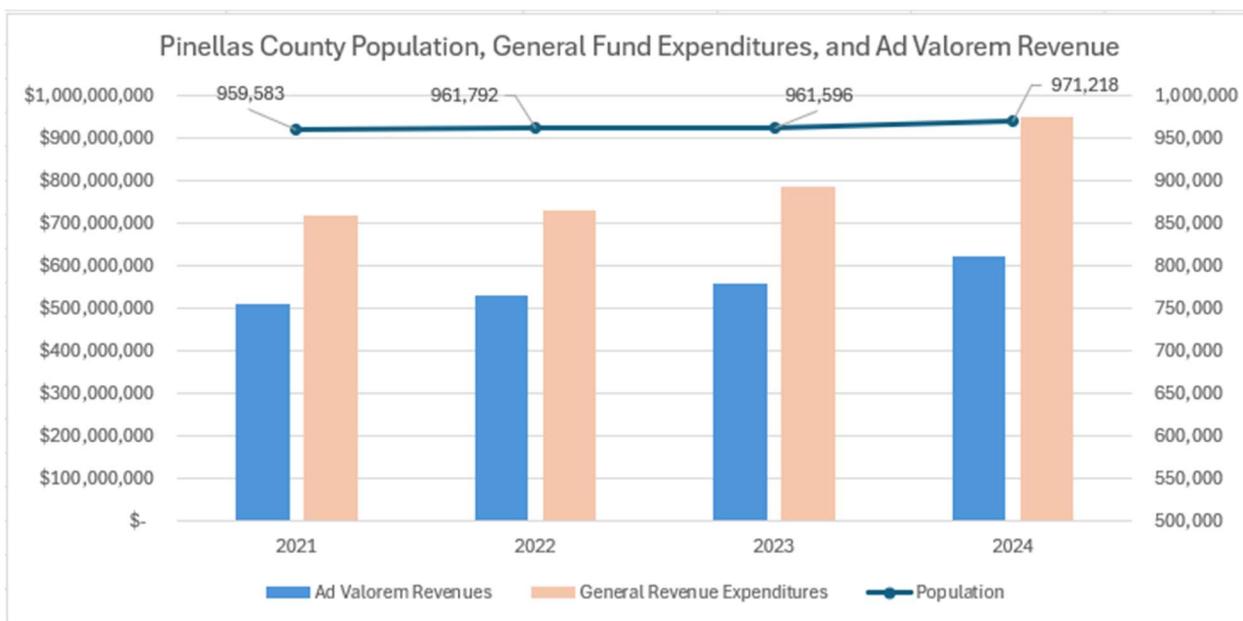
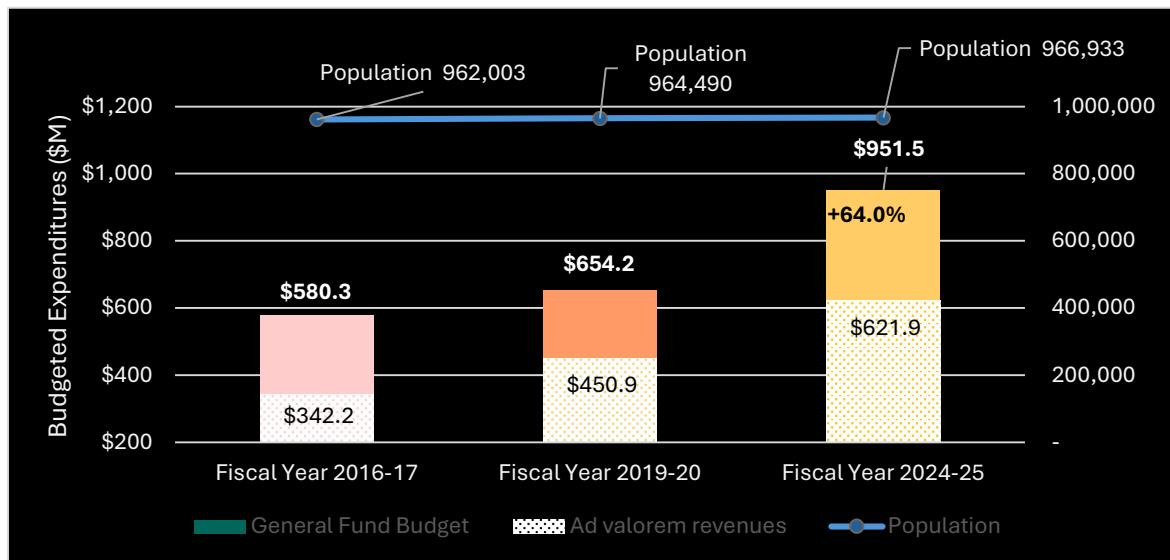
- \$890,000 spent directly on DEI trainings since Fiscal Year 2019-20, including \$808K with the “Racial Equity Institute,” an organization built around the claim that racism is “institutional and systemic”
 - DEI training content included:
 - “The Genderbread Person,” promoting racial gender identity
 - “Making Pronouns Matter”
 - DEI should be a part of everyday conversations
 - A “to-do list” that had nothing “to do” with serving the public
- Cultural grants awarded on the basis of DEI criteria rather than merit
 - For the \$2.8 million in annual cultural grant spending that is awarded for general operating support, Broward County places the organization’s commitment to diversity, equity, and inclusion atop its list of qualities sought, and makes “intentional efforts” to give money to DEI-oriented programs

- Florida DOGE's review indicates that Broward County also awarded some of these grants to county employees
- Funding for the Miami Gay and Lesbian Film Festival, which showed grooming films such as an 8-year-old "exploring her gender identity," and the Gay Men's Chorus of South Florida
- \$44,000 to support the UN Treaty on Gender Equity, which has been interpreted to impose absurd legal requirements such as equality in household chores and/or the cancellation of Mother's Day

Pinellas County

- Population: 966,933
- FY 2024-25 General Fund Budget: \$1,092,594,660
- County Employees (FY 24-25): 2,161.5
- Millage Rate: 4.5947
- Median Household Income (FY 23-24): \$70,768
- DOGE Site Team Visit Date: August 7th, August 8th

Pinellas County General Fund Revenue, Spending, and Population



Overview of Pinellas County Spending

Pinellas County deserves credit for taking advantage of increasing property tax revenues to adopt a series of millage rate cuts, lowering the rate from 5.2755 mills in Fiscal Year 2020-21 to 4.5423 mills in Fiscal Year 2025-26. The Fiscal Year 2025-26 budget also exhibited spending restraint, incorporating a 1.8% growth in budgeted general fund expenditures, below the level of inflation. The Pinellas County Commission was also an early adopter of a resolution of support for Florida DOGE. Long-term comparisons of Pinellas County general fund spending levels are complicated by a reorganization of the county's fund structure prior to Fiscal Year 2023-24, in which previously-separate law enforcement expenditures were rolled into the general fund. The second chart above shows expenditures since FY 2020-21, adjusted for this change.

Pinellas Excessive Spending Examples

- \$1.7 million in growth over three years in spending on the homeless
- \$13.0 million growth – over 30% -- between Fiscal Year 2022-23 and Fiscal Year 2025-26 in enterprise IT systems, which are billed to different Pinellas County agencies and departments
- \$466,000 in sports consulting fees to aid the county's relations and negotiations with the Tampa Bay Rays
- \$2.7 million in large terminal leave payouts, exceeding 25% of salaries
 - At least one employee each year has received a terminal leave payout of over 1,000 hours of banked leave
- \$40,000 in contracts for out-of-state executive search consultants to augment the work of the 30+ staff in the Human Resources Department

Pinellas DEI Examples

- \$75,000 in annual sponsorship for a “Pride” festival that markets overwhelmingly in the region and in the state of Florida
 - County is the “Title Sponsor” and “Premiere Marketing Partner”
 - Every media buy in the marketing and advertising plan except one is targeted locally or at other Florida markets
- County staff faced mandatory participation in DEI trainings in 2021 and 2022 on subjects such as the importance of pronouns and so-called “unconscious bias”
- County newsletters promoted as the #1 reason for adverse health outcomes in minority groups the cause of “perceived discrimination”

Pinellas County Pushed Aggressive DEI Indoctrination in 2021 and 2022



Examine Unconscious Bias

- 160 thoughts per second
- 20 areas of sub conscious and conscious thoughts
 - Uncontrolled
- 4 areas of the brain
 - What should we remember?
 - Need to act fast
 - Too much information
 - Not enough information

WORK. GROW. MATTER.



Why Pronouns Matter



WORK. GROW. MATTER.

Source: County training documents reviewed during site visit

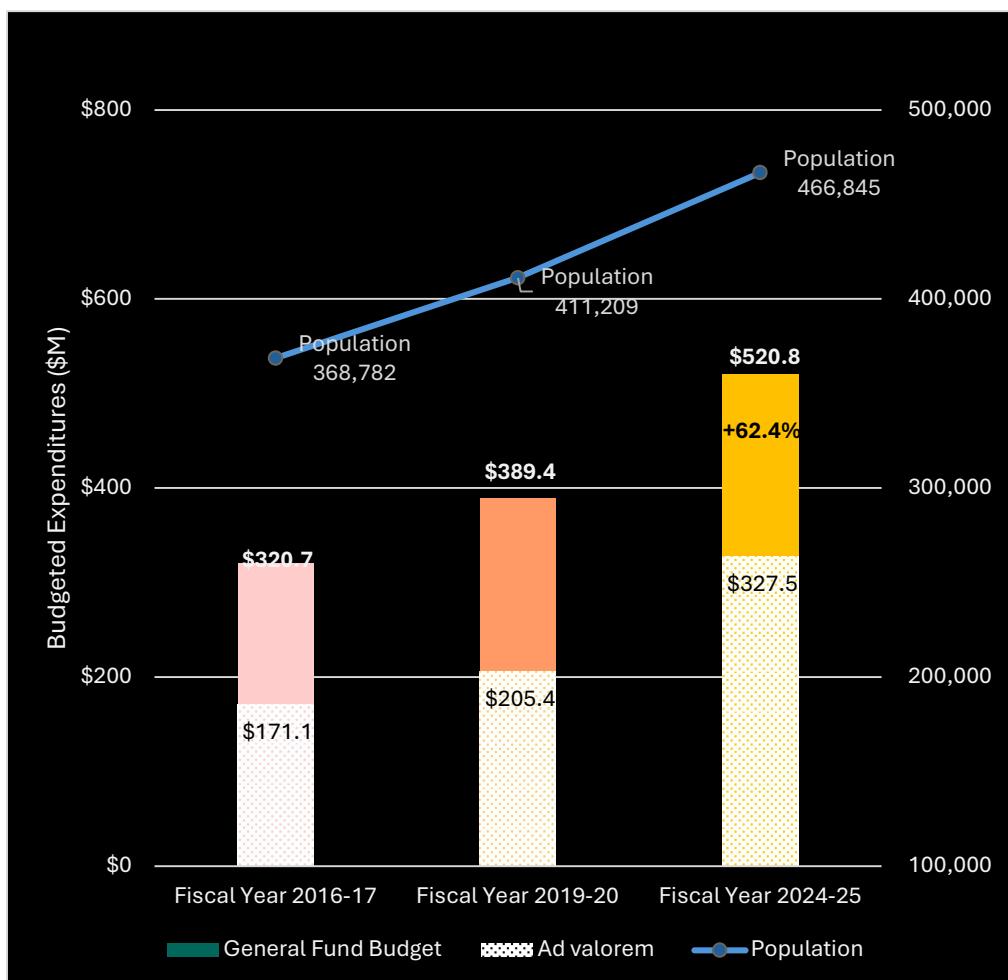
Other Items of Note

- In August 2025, Pinellas County selected a vendor to provide a new, \$22 million enterprise resource planning (ERP) system to replace legacy ERP systems, with an estimate that the new system will save 11 FTEs over time
 - \$6.0 million has been budgeted for the first-year work on this system in FY 2025-26
 - Pinellas County needs to hold itself, staff, and the vendor accountable for delivering efficiency and savings with this new system, which should be feasible given AI-driven advances

Manatee County

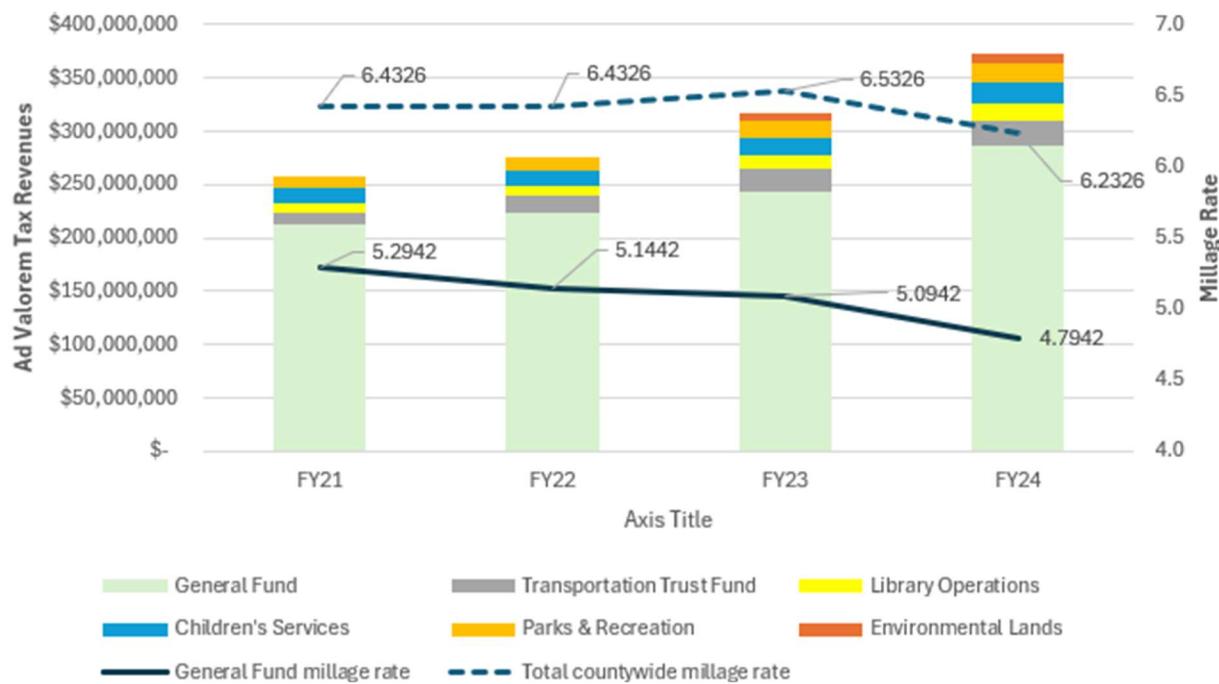
- Population: 466,845
- FY 2024-25 General Fund Budget: \$658,378,064
- County Employees (FY 24-25): 2,200
- Millage Rate: 6.0826
- Median Household Income (FY 23-24): \$79,524
- DOGE Site Team Visit Date: August 5th, August 6th

Since Fiscal Year 2016-17, Manatee County Ad Valorem Revenues Nearly Doubled, Exceeding the 62% Growth in General Fund Spending as Population Grew By 26%



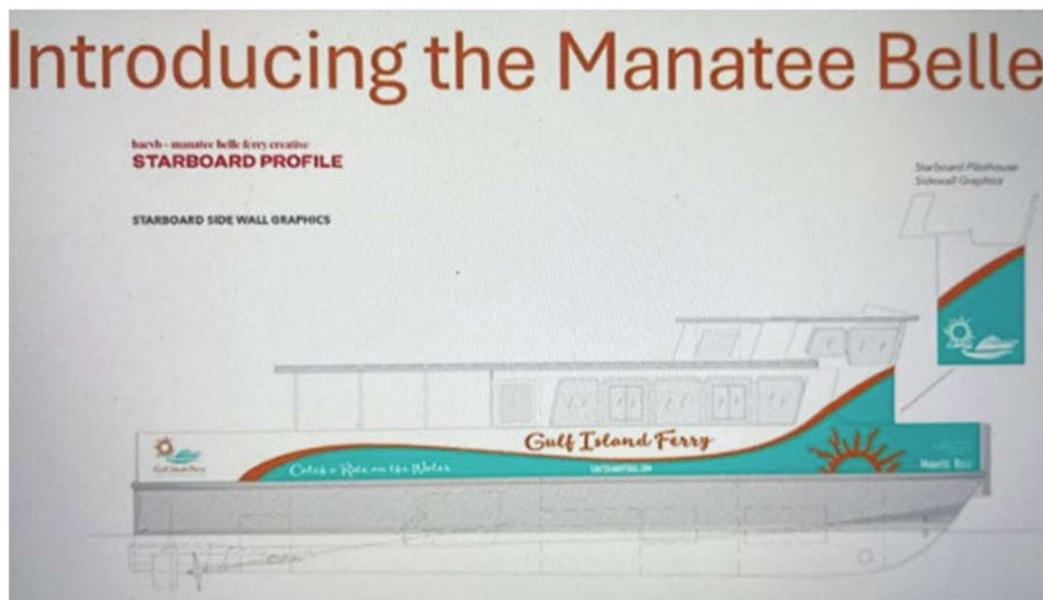
Source: County Budget Documents; Bureau of Economic and Business Research

Despite Modest Millage Rate Cuts, Manatee County Ad Valorem Revenues Grew By 41% (\$105M) Between FY 21 and FY 24



Source: Response to July 11, 2025 DOGE Request

Manatee County's new water taxi is twice as large and 6x the cost of two existing boats that are rarely at capacity.



Source: DOGE analysis of documents provided during site visit

Overview of Manatee County Spending

Between FY 2016-17 and Fiscal Year 2024-25, Manatee County's population increased by 26% and general fund ad valorem revenues surged by 91% despite multiple millage rate cuts in recent years. During this period, Manatee County's general fund spending increased "just" 62%, so Manatee County leaders deserve partial credit for the millage rate cuts and operating spending growth well below ad valorem growth.

Florida DOGE's review of Manatee County also found that the county has done a better job than many Florida jurisdictions at eliminating previous-extant DEI programs and has taken recent steps to eliminate wasteful grant spending. Manatee County should act with equal care in its other spending, particularly in initiating major capital expenditures, and in reviewing commitments to supposed "climate-related" policies and activities that do not provide value.

Manatee Excessive Spending Examples

- \$35 million to acquire and move to 100,000 square feet of new county office space
 - Project executed outside of long-term capital and strategic planning
 - Limited-to-no advance transparency
 - County could provide only brief, ex-post justifications for the consideration of alternatives, notwithstanding public statements that the acquisition would be cheaper than alternatives
 - New building provides only a portion of the County's space needs
 - Follows \$6 million+ in work on existing county administration building in last 5 years, much of which was described as renovations
- \$3.0 million water taxi expansion, including purchase of 91-passenger boat for \$2.6 million, based on questionable assumptions
 - County could not provide planning documents or operating forecasts to DOGE
 - Acquisition has been publicly justified by "ridership growth" and the need for a larger boat to weather rough sea conditions.
 - Service data provided to DOGE identified only 12/110 operating days from January to July 2025, and 15 days in all of 2024, in which the existing service closed early due to sea conditions
 - Passenger data provided to DOGE for existing service (in 49-passenger boats costing 1/6 the price) indicates that on its busiest days, each trip averaged just 13 passengers

- \$400,000 in 2024 operating cost subsidy to Gulf Coast Water Taxi service exceeds the initial estimates of \$350,000/year, and omits insurance, maintenance and equipment costs, and additional investments in land-side infrastructure
- Growth of 7 positions and nearly \$1 million in annual General Fund spending on expanded “Information Outreach” department. While its emergency communication function is meritorious, DOGE questions the need for the overall growth in this department
- \$130 million long-term for the countywide trail master plan
 - Governor DeSantis vetoed funding that included support for this project
- Open-ended consulting contract spending on grant writing and program administration
 - Rates as high as \$180/hr. on positions that include a half year or more of work time

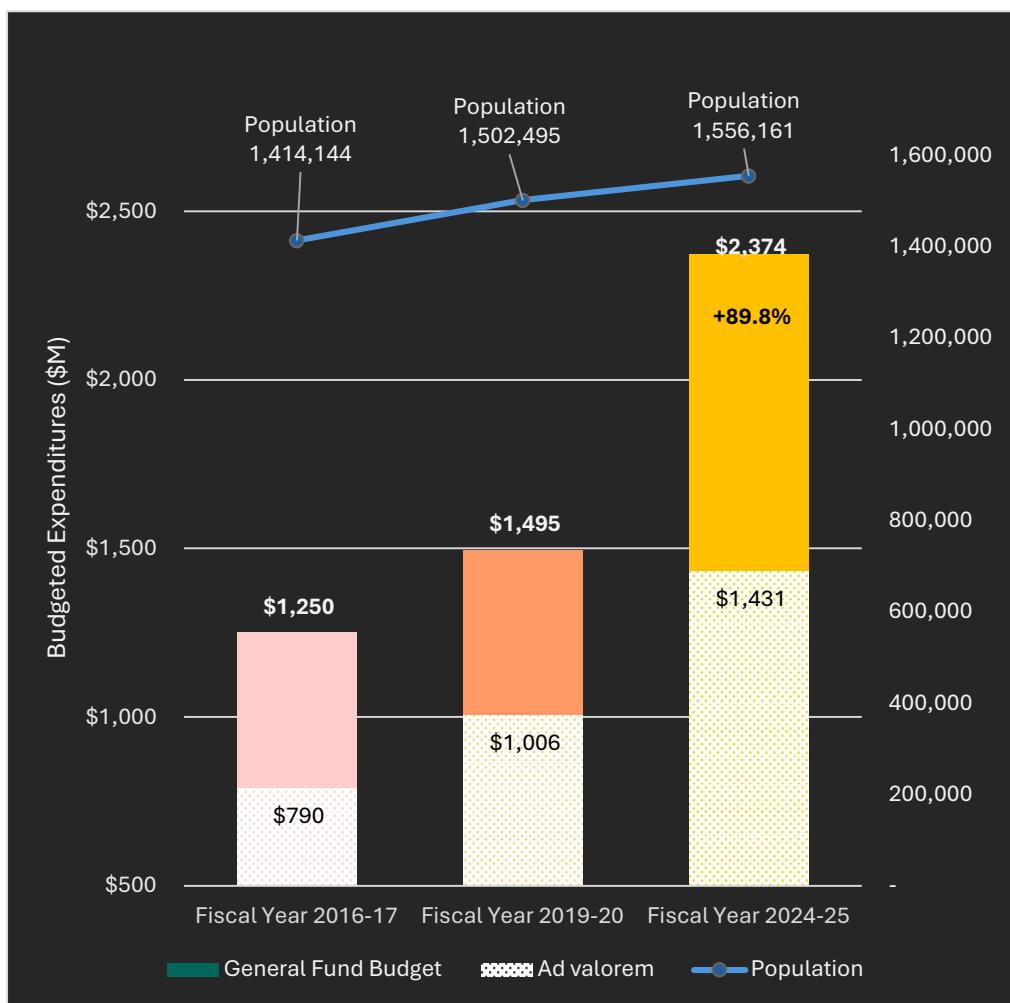
Manatee DEI Examples

- Current learning system records since 2024 indicate that 55 supervisors have attended Instructor-Led Training on Diversity & Inclusion for Management

Palm Beach County

- Population: 1,566,161
- FY 2024-25 General Fund Budget: \$ 2,373,562,814
- Employees (BCC general ad valorem funded FY 24-25): 3,653
- Millage Rate: 4.500
- Median Household Income (2023): \$84,789
- DOGE Site Team Visit Date: August 17th, August 18th

Since Fiscal Year 2016-17, Palm Beach County General Fund Spending Increased by 89%, While Population Grew by Only 10%



Source: County Budget Documents; Bureau of Economic and Business Research

Spending in Many County Departments Has Grown at a Rapid Rate

Department	FY20 Budget	FY25 Budget	Dollar Change	% Growth
Housing and Economic Development	\$66,468,511	\$285,712,195	\$219,243,684	329.8%
Office of Resilience	\$433,085	\$1,536,489	\$1,103,404	254.8%
Community Services	\$41,800,892	\$102,669,501	\$60,868,609	145.6%
Palm Tran	\$150,020,462	\$293,093,104	\$143,072,642	95.4%
Office of Equal Business Opportunity	\$1,271,029	\$2,061,915	\$790,886	62.2%
Office of Equal Opportunity	\$1,145,202	\$1,819,101	\$673,899	58.8%
County Attorney	\$5,847,397	\$9,131,652	\$3,284,255	56.2%
Legislative Affairs	\$489,016	\$756,783	\$267,767	54.8%
Parks and Recreation	\$77,939,634	\$117,916,092	\$39,976,458	51.3%

Source: DOGE analysis of county budget documents

Policies Like These Have Added DEI and ESG Complexity to Every Project

Intent of the PPM

This PPM ensures County departments provide leadership in resource conservation and climate change adaptation and mitigation while supporting a diverse, equitable, and vibrant community and economy

- ❑ Reduce emissions and consumption
- ❑ Being Cost Effective, Saving Money in the long-run
- ❑ Create an environment to foster green and environmentally conscious jobs
- ❑ Reduce heat and flooding issues



RESILIENT COUNTY CAPITAL IMPROVEMENT PROJECTS

- All County Capital Construction Projects have to include resiliency and sustainability principles in the **PLANNING** process and **DISCLOSE** resiliency and sustainability initiatives included in design.
- Use the SEFL Regional Climate Change Compact Unified Sea Level Rise Projection
- Demonstrate how a County Building complies with State Green Building Statute F.S. 255.2575 by providing a completed green building scorecard.
- Complete an Office of Resilience Checklist

Source: Palm Beach County documents

Palm Beach County Excessive Spending Examples

- \$12.8 million increase – a near doubling – between Fiscal Year 2021-22 and Fiscal Year 2023-24 in the use of ad valorem tax revenues to fund Health Services
 - The share of this spending coming from property taxes has grown from 45% to 60%
 - An additional \$1.1 million in the local government half-cent sales tax revenue is also being spent on Health Services
- \$88 million in growth – from \$50 million to \$138 million, or 176% growth -- between Fiscal Year 2022-23 and Fiscal Year 2024-25 in spending on paratransit services
 - Even prior to this increase, paratransit spending made up 27% of Palm Beach County's transportation spending, compared to just 18% of neighboring Broward County's spending
 - Paratransit cost per ride in Palm Beach County was \$52, compared to \$40-\$45 in Broward. Both counties charged identical \$3.50 fares to riders
 - Palm Beach County has been taking actions to examine and restrain these costs, including by altering service areas
- \$70 million+ increase in salary and overtime expenses between Fiscal Year 2019-20 and FY 2025-26, a 37% increase that far outpaced the 26% inflation during the same period
 - This included annual across-the-board salary increases of 6% in Fiscal Year 2023-24, Fiscal Year 2024-25, and Fiscal Year 2025-26
 - Every ½ year, county employees receive a 1% increase in salary – projected to cost \$4.8 million in the Fiscal Year 2025-26 budget alone
- \$16 million in homeless spending since FY 2020-21 has incentivized an increase, not a decrease, in homeless population, from 1500 in 2020 to over 2000 in 2024

Palm Beach County DEI Examples

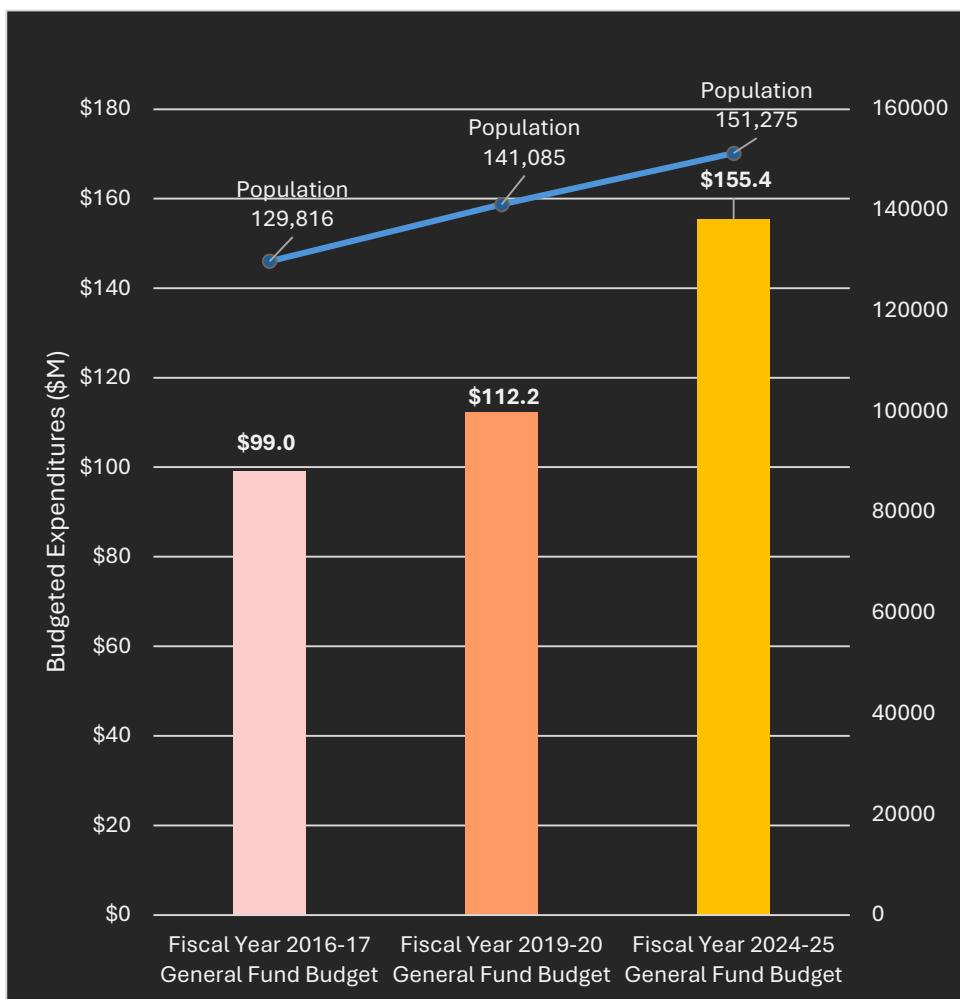
- To their credit, when FL DOGE identified to Palm Beach County their receipt of over \$4.5 million from the MacArthur Foundation's Safety and Justice Challenge –DEI-inspired program – the Palm Beach County Board of County Commissioners met and cancelled further participation in the grant program
- Palm Beach County has previously sought to “infuse all its strategies with a racial equity lens”

- Since 2019, Palm Beach County has spent at least \$151,000 on DEI training across various county departments (the County reported the cost of many trainings to DOGE as “unknown”), including on subjects such as how some employees are “responsible for racism” and “Living While Black”
- Over \$1.1 million allocated to the Office of Resilience for Fiscal Year 2024-25, with it ranking “Social Equity” first in its list of values
 - o To its credit, DOGE understands that Palm Beach County’s new county administrator has reorganized functions to eliminate the Office of Resilience

City of Gainesville

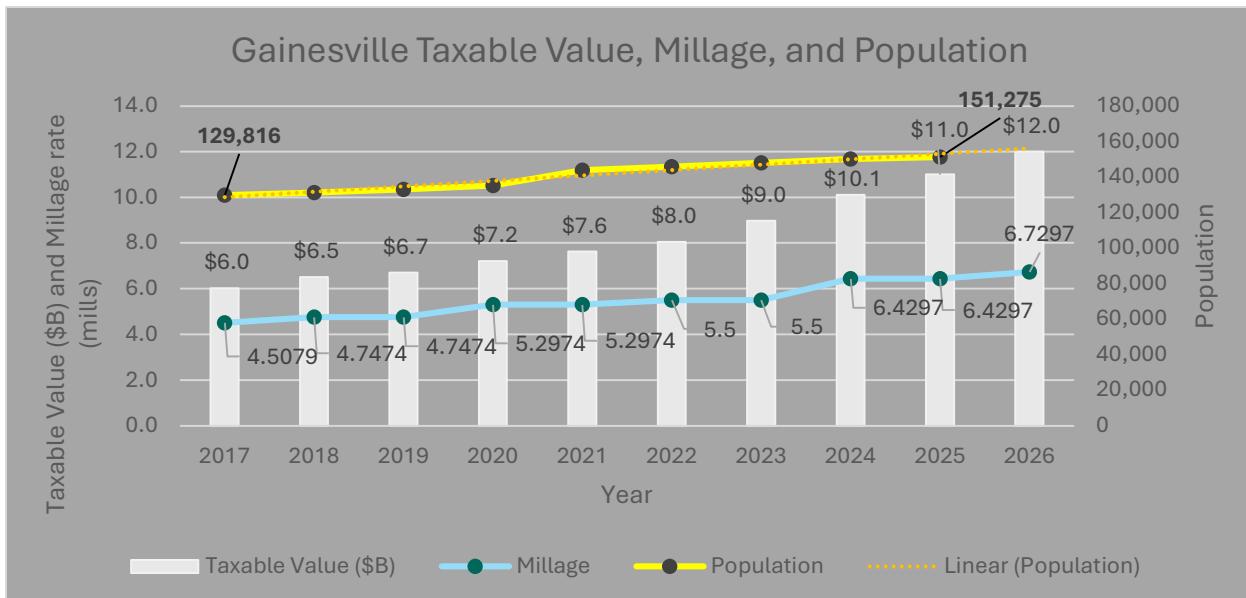
- Population: 364,471
- FY 2024-25 General Fund Budget: \$155,368,126
- City Employees (FY 24-25): over 2,200
- Millage Rate: 6.4297
- Median Household Income (FY 23-24):
- DOGE Site Team Visit Date: July 31st, August 1st

Gainesville Budgets and Population Since Fiscal Year 2016-17



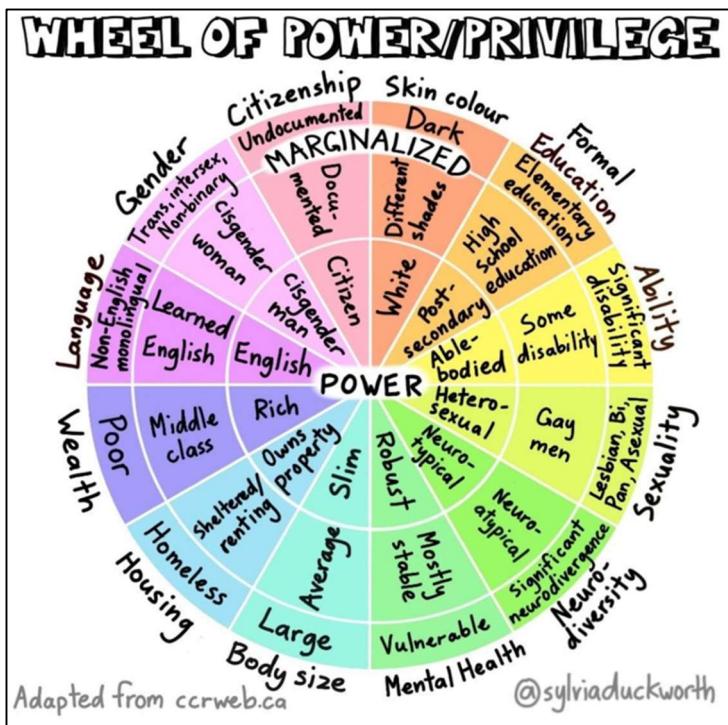
Source: Budget and Annual Comprehensive Financial Report documents

Gainesville Has Raised its Millage Rate by almost 50% since 2017, even while taxable value has doubled



Source: DOGE analysis of Gainesville financial reporting, budget documents, and state data

Gainesville's Fleet Management Team Felt Unfairly Targeted for DEI Indoctrination by the City's "Office of Equity and Inclusion"



Equity & Inclusion Plan

Office of Equity & Inclusion

The Office of Equity & Inclusion provides expertise, tools, data and programming to promote diversity, equity and inclusion. It drives cultural transformation through education, policy development and guidance, the celebration of diversity, and objective responses to complaints and concerns.

Source: Documents provided during DOGE site visit; Gainesville budget documents

Overview of Gainesville Spending

Gainesville's millage rates and taxable value have soared over the last decade, pushing ad valorem tax collections from \$31.1 million in 2017 to \$62.8 million in 2024, and a projected collection of \$77.5 million in Fiscal Year 2025-26. That's an increase in property tax collections of 150% in just ten years, while the number of residents has increased by less than 20%.

Gainesville's Fiscal Year 2021-22 spending was enhanced by the inclusion of the Gainesville Regional Utilities (GRU), but by Fiscal Year 2023-24, GRU had become an independent entity, not included in Gainesville's budget.

Gainesville officials explained to DOGE that the severance of GRU from the city explained the need for increased millage rates because of the loss of GRU profits as a source of city funding.

However, the use of utility revenue to subsidize a jurisdiction's ongoing operating expenses is not a best practice, and indeed, can jeopardize the utility's ability to provide reliable and cost-efficient utility services. As the Florida Auditor General observed in an audit released in January 2022, the City of Gainesville's use of GRU to fund "large transfers to the City's General Fund to support general government services," as well as "City overcharges of indirect costs," created serious risks to GRU's financial sustainability prior to GRU's independence. This included high electricity rates, a high level of debt (roughly 5x worse than in comparable utilities in Lakeland, Tallahassee, Orlando, and Jacksonville) and downgraded debt ratings. Notably, the costs associated with these were borne not only by those in the City of Gainesville but by other customers outside the city who are also served by GRU.

Moreover, during the Fiscal Year 2021-22 to Fiscal Year 2023-24 time period, in addition to the increase in general fund ad valorem revenues, Gainesville saw a \$23 million (or 46%) increase in other sources of revenue apart from enterprise fund transfers, essentially offsetting the previous contribution from GRU. The city's response to losing the ability to tap into GRU's surplus should have been better fiscal stewardship, not a \$24 million increase in extractions from the Gainesville property tax base.

Gainesville DEI Examples

- Gainesville funds a \$1.4 million (Fiscal Year 2024-25) "Office of Equity & Inclusion" with 12 FTEs, including:
 - A Diversity & Inclusion Manager
 - Equity Specialists
 - An Immigrant Affairs Manager

- The Director of Equity and Inclusion was paid \$189,000 in 2023 and received a 3% raise on December 8, 2025, making her salary nearly \$195,000
- The \$400K+ Equity Toolkit Program in the Office of Equity retained external consultants to embed DEI throughout city departments
- This office has implemented a long-term Results Based Accountability (RBA) Model, a multi-year phased equity framework implementation being piloted in Cultural Affairs, with 8-month training cycles
- In May 2024, the “Office of Equity” targeted the Fleet Management office (20+ staff) for indoctrination through a series of weekly workshops with titles like “Identity and Power,” and materials sourced to places like UNESCO, the anti-Semitic, pro-genocide agency that even the Obama Administration defunded
 - Staff in the office alleged they were “unfairly targeted” for this training
 - Staff were required to “acknowledge that power and privilege impacts the culture in Fleet at the City, and at all organizations,” and to share their gender, race, ethnic, sexual, “(dis)ability” and “body size” identities
- DEI training modules reviewed by DOGE contained scenarios that presumed hiring decisions were based on discrimination unless non-white males were hired, or if someone who “changes” from being a woman to a “man” is not hired
 - Other training content taught that describing someone according to biological reality, including refusing to use made-up pronouns, “is a form of discrimination”
 - Gainesville training also incorporated the term “cisgender,” often described as a made-up, dehumanizing slur, to describe men and women who reject transgender ideology
- Gainesville screened for “Resistance” in their staff, creating charts listing staff and their race, gender, age, marital status, and job duties
 - Gainesville concluded there would be “no pushback” on DEI training from some staff because they were “scared of termination”
- Gainesville grant applications provided preference to applicants engaging in racial preference by “serv[ing] a minority or special constituency audience”
- Gainesville also made special grants to “artists who identify as LGBTQIA+”
- Nearly \$170K of taxpayer support from the city has funded the Hippodrome Theatre, which has hosted a recurring series of drag shows

- Gainesville pays membership dues to, and contracts with, ICLEI USA, the U.S. branch of a global “sustainability and climate action” organization which centers many of its activities around “equity” and even provides DEI training on subjects such as “unconscious bias.”

Noncompliance with Personnel Policies

DOGE’s review of the Parks, Recreation, and Cultural Affairs (PRCA) Department budget noted the existence of an Administrative Manager reporting directly to the Assistant Director.

However, no such position appears in the city’s table of authorized positions and titles in the PRCA in Fiscal Year 2024-25. The same dichotomy appears to be true for Fiscal Year 2023-24. The person who holds this role states publicly a similar title, which also does not appear in the city’s table.

During DOGE’s review, DOGE learned that this individual’s position was eliminated, the person’s responsibilities were reassigned more than two years ago, and the person has not been officially assigned or transferred to another job or a designated position. Further, records provided to DOGE indicate that the person may be receiving “special assignment” pay – a bonus of 5% to 10% - for duties held in the previously-eliminated position.

This arrangement appears to violate City of Gainesville Policy C-3, Section D.3, which requires that a staff member on special assignment “continue to perform the duties of his or her regular job.”

RECOMMENDATIONS FOR IMPROVED GOVERNANCE, FISCAL RESPONSIBILITY, AND STREAMLINED GOVERNMENT SERVICES

This report outlines a series of practical recommendations identified through the DOGE team's review and analysis of local government operations. These recommendations are intended to help both state and local officials strengthen oversight, improve budgeting practices, and better align spending with core public services.

It is predictable that these proposals will spark opposition. Bureaucracies entrench themselves and create stakeholders who will argue that stronger oversight threatens "home rule," disrupts operations, risks federal funding, or undermines public servants. They will highlight some recipient that benefits from every expenditure of public funds – ignoring that every dollar spent must also be taken from a taxpayer who is thereby harmed. And they will claim that existing oversight is sufficient, that reserves must remain high, that pay and staffing increases are unavoidable, and that any meaningful scrutiny is somehow "political." These are familiar defenses - not of taxpayers, but of the status quo. They surface whenever government is asked to justify spending growth that outpaces population, inflation, and household incomes.

What these arguments ignore is the reality of everyday Floridians. Families and small businesses must budget carefully, prioritize needs, and justify every dollar. Government spending is entirely in our control as government officials – we can make the lives of families more affordable by spending less and returning the unspent dollars to taxpayer wallets. State government has shown that disciplined budgeting, transparency, and good faith reviews can be done without weakening public safety or core services. If the state can operate under these standards, there is no credible reason local governments cannot.

Local governments, like the state, should embrace the opportunity, as some of their counterparts have already done, to leave money in the hands of Floridians, who can spend it more wisely than governments.

Florida DOGE's recommendations fall broadly into several categories:

- **Promoting Governance and Oversight**
- **Ending Unlawful and Misguided Policies**
- **Improving Local Government Efficiency**

Promoting Governance and Oversight

1) Clarify and enhance Florida CFO audit authority over local governments

- Consistent with CFO Blaise Ingoglia's FAFO initiative, the CFO should have enhanced power to compel compliance with information requests and audits, including the ability to seek penalties for delayed or absent compliance
- Improved definition for when local governments will be subject to CFO audits, including by setting the expectation that such audits will occur whenever local governments seek to increase tax rates or adopt new revenue sources
- Clarification that the CFO's audit power includes the ability to conduct substantive reviews of the purposes for which taxpayer funds are being used, in addition to reviews of compliance

Florida's DOGE initiative has been intended from the outset to be a temporary undertaking, largely carried out with existing state resources. Carrying out this recommendation will help local governments understand how and when existing state oversight authority will be used to hold them accountable in the future.

2) Promote increased fiscal responsibility by local governments

- Florida should:
 - Extend the statewide local government pay scale (which currently applies to elected county constitutional officers) to elected municipal officers and local government executive staff, such as county/city managers and department heads
 - An alternative approach would be to cap local government pay at a multiple of median household income for the local county or metropolitan area
 - Prevent rising property tax revenues from being consumed by increases in pay for non-public safety public employees, by limiting collective bargaining for those employees throughout the state. Potential models include Texas Government Code chapter 617 (with exceptions for police and fire personnel set forth in the Texas Fire and Police Employee Relations Act) and Wisconsin Act 10
 - Expand transparency in public employee pay to local governments to permit Florida residents to view the wage and salary information for any local government employee

- Local governments should be encouraged to:
 - Initiate zero-based budgeting for the upcoming Fiscal Year, with a starting point of \$0 in tax revenues appropriated for non-core activities
 - Freeze hiring and wage levels to return personnel compensation to levels consistent with the increase in population and inflation alone
 - Enter into shared use agreements pursuant to Florida Statute 1013.101 to make all taxpayer-funded outdoor recreational facilities such as school playgrounds and school tracks available to the public during non-school hours

Ending Unlawful and Misguided Policies

3) Reinforce state law prohibitions on DEI and unwind past DEI indoctrination

- To prohibit DEI, state law should:
 - Prohibit the use or reference to race, color, sex, ethnicity, gender identity, religion, or sexual orientation to manipulate employee composition, the provision of benefits or treatment to members of the public, or the award of grants or contracts
 - Forbid the use of government funds, facilities, or communications to advance, promote, entertain or support DEI concepts, including those focused on critical race theory, “social justice,” “privilege,” “systemic bias,” “institutional racism,” “intersectionality,” “settler colonialism,” “whiteness,” “microaggressions,” “implicit bias,” “environmental justice,” and other equivalent concepts or verbiage that rely on the concept that mankind is inherently racist, sexist, or oppressive, whether consciously or unconsciously, or bears responsibility for actions committed in the past by others based on race, sex, or related characteristics
 - Reaffirm the core American principle of equality and equal opportunity under the law
- Such prohibition should be understood to end:
 - End local government supplier diversity programs
 - The use of intrusive demographic questionnaires except where required by federal law
 - Requirements for “diversity statements”

- The provision of grants or contracts to entities that are organized, explicitly or implicitly, along racial or ethnic lines
- The use of proxies for race, ethnicity, gender identity, or sexual orientation such as “cultural competence,” “lived experience,” the demographic characteristics of a person’s residential location, educational institution, or voluntary association
- Membership in, and participation by, Florida cities and counties in national and international organizations and nonprofits that engage in DEI practices
- To undo the damage caused by DEI and efforts to “embed” DEI practices:
 - Public employees should be required to take a specific oath not to discriminate on the basis of race, ethnicity, religion, etc., as a condition of new or continued public employment
 - The context for such oath should include the United States Constitution and the introductory text of the Declaration of Independence
 - Florida should partner with an appropriate institution, such as the UF Hamilton School, the FSU Institute for Governance & Civics, and New College of Florida, or other institutions, to develop training on counter-DEI principles of equality and non-discrimination to be available to local governments seeking tools to unwind past DEI initiatives

4) Revise Florida law to prohibit “net zero” and other related climate initiatives and current “green energy” mandates on local governments

- Florida’s landmark HB 1645 in 2024 restructured state energy policy to reject radical “climate crisis” policies that could have weakened the energy grid, promoted foreign adversaries, and compromised Floridians’ access to adequate, reliable, and cost-effective sources of energy
- Florida should extend this policy to local governments seeking to adopt or implement “net zero” policies such as targets, actions, and policies associated with reducing the use of greenhouse-gas emissions, whether directly or indirectly, or committing to the goals of international or regional entities seeking to restrict or regulate such emissions
- To be consistent with these state policies, Florida Statutes should be revised to eliminate the requirement that local governments follow externally imposed “sustainable building ratings” and/or “model green building codes”

- Florida should bar cities and counties from joining or providing funds or other support to intergovernmental or international organizations that promote policies on climate, health, or other issues that contradict Florida policy.

Improving Local Government Efficiency

5) Improve local government budgeting practices

- Require that referendum-based ad valorem tax increases, and any other referendum taxes that create ongoing general budget impacts (such as transportation surtaxes), be re-approved by voters every six years
- Florida should adopt requirements that set local government financial reserve levels equivalent to the 10% statutory cap on the state's Budget Stabilization Fund, rather than permitting local governments to rely on the excessive reserve standards recommended by the outside Government Finance Officers Association (GFOA)
- Local jurisdictions should be encouraged to increase transparency by developing better connections between the sources of funds and their uses. This includes additional use of dedicated funds rather than general funds and improved transparency of purpose and pricing around internal transfers and internal service funds.
- Create a new, standardized approach for budgeting at the municipal and county level and require that local governments transition from the current multiplicity of budget formats to improve the ability of Floridians and the state government to better compare spending across jurisdictions.

6) Establish a process for streamlining local government structure

- Florida should review the 411 municipalities for potential opportunities to provide local government services more efficiently through abolition or consolidation, with particular attention paid to small municipalities and highly urbanized counties
- Consideration should be given to creating incentives to encourage the simplification of local government through the consolidation of municipalities