Florida TaxWatch

THE TAXPAYERS' GUIDE TO

FLORIDA'S FY2025-26 STATE BUDGET

August 2025

Dear Fellow Taxpayer,

Florida TaxWatch is pleased to present taxpayers with a guide to the FY2025-26 state budget, which went into effect July 1, 2025. **The 2025 Legislature appropriated a total of $114.8 billion for the new fiscal year, a reduction of $3.8 billion (3.2 percent) from FY2024-25 spending. This is the first significant year-to-year reduction in appropriations since FY2011-12.** The budget funds 111,886 state employee positions, a reduction of 1,871 (mostly vacant) positions.

This Budget Guide includes all appropriations for the FY2025-26— the General Appropriations Act (GAA) and appropriations made in general bills. Spending is net of the line-item vetoes by Governor DeSantis.

The GAA as passed by the Legislature had a bottom line of $115.1 billion. The Governor cut 471 appropriations, lowering the budget total by $376 million. He also vetoed some budget transfers and trust fund sweeps which are not appropriations and do not reduce spending. Adding $57.7 million in appropriations made in general bills, the net total of the new budget is $114.8 billion.

It should be noted that this does not include all appropriations made by the 2025 Legislature. Using a common practice that is becoming more prevalent, the GAA also appropriates $3.6 billion for FY2024-25, not the new budget year (see page 31). Since this is technically appropriated for last year, even though most of it will be spent this year, it is not included in the budget total. This understates the total appropriations made by the Legislature.

This year's budget process was a long and difficult one. The House and Senate budgets were $4 billion apart, largely because of very different positions on tax relief. The House tax plan would have reduced recurring state revenue by $5 billion, while the Senate proposed a $750 million recurring reduction. With such a large difference in the amount of money available for the budget, negotiations had a hard time getting untracked. It took two extended sessions to find a compromise. The Legislature finally voted on the final budget on June 16, and the Governor signed it into law on the last day of the fiscal year—June 30, 2025.

While the new budget represents a significant decrease in total appropriations, it increases general revenue (GR) spending by $556 million. Even more surprisingly, even with a lot of talk about the need to cut recurring expenditures to avoid projected future budget shortfalls,

the new budget increases the recurring base GR budget by $1.9 billion. A reduction in federal funds of $2.3 billion and state trust funds of $2.1 billion, along with less non-recurring GR spending, made the bottom line lower. The budget now contains $5.3 billion less in federal funding than two years ago.

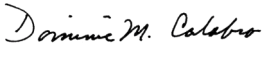
Also in conflict with a supposed focus on reducing state spending, the new budget contains approximately 1,700 earmarked, mostly local, member projects, worth well over $2.5 billion. The Florida TaxWatch annual *Budget Turkey Watch Report* identified 238 of these appropriations totaling $413.5 million that qualify as "Budget Turkeys and highlighted $799.5 million additional projects that merited close gubernatorial review. More than half of the items vetoed by the Governor were highlighted in the *Budget Turkey Watch Report*.

The budget does contain many provisions that will benefit Florida taxpayers. Florida TaxWatch commends the Legislature for providing $2.1 billion in tax relief, especially the elimination of the Business Rent Tax (BRT), an anti-competitive tax that is unique to Florida. This has been a longstanding top Florida TaxWatch priority. Our 10-plus years of research on the topic led to the BRT tax rate being reduced from 6.0 percent to 2.0 percent and ultimately to its final elimination. This final cut will save all businesses that rent Florida property a total of $1.5 billion annually.

Florida TaxWatch also commends the Governor and the Legislature for their commitment to reducing outstanding state debt. Florida has retired $7.3 billion in tax-supported debt since 2019. The new budget has a provision to use $580 million to continue this effort. In addition, this Legislature created the Debt Reduction Program that will use $250 million annually for accelerated debt reduction.

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

Sincerely,



Piyush Patel
Chairman of the
Board of Trustees

Dominic M. Calabro
President and Chief
Executive Officer

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Budget Snapshot

all dollar amounts in billions unless otherwise noted

$114.819b*

$3.807 billion (3.2%) smaller than last year

$50.341b	$28.190b	$36.288b
general revenue	state trust funds	federal funds
$0.6b increase (1.1%)	*$2.b increase (6.8%)*	*$2.3b decrease (6.0%)*

111,886 state employees (ftes)

$12.6b reserves

general revenue fund	$7.2b
budget stabilization fund	$4.9b
emergency preparedness and response fund	$0.5b

$142.1m trust fund sweeps

(after $25.0 million in sweeps were vetoed)

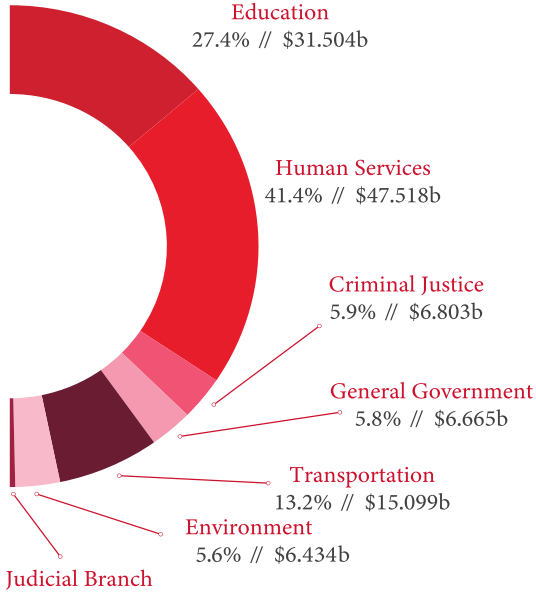
Program Area

$ billions

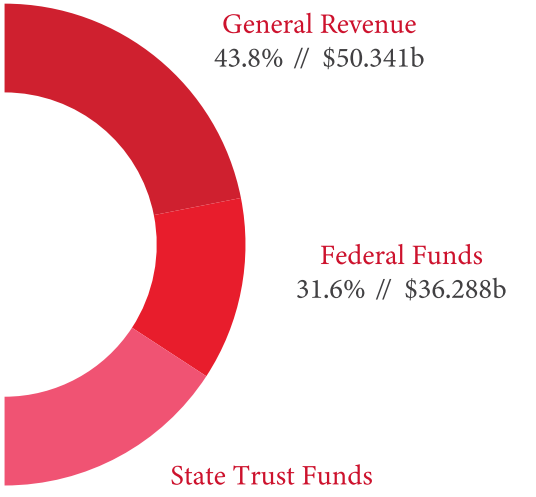
$47.518b human services	$31.504b education	$15.099b transportation
$6.665b general government	$6.803b criminal justice	$6.434b environment
$0.795b judicial branch		

**The amounts in this Guide include the General Appropriations Act appropriations in general bills passed by the 2025 Legislature in the General Session. The amounts are also net of vetoes by Governor DeSantis.*

Appropriations by Program Area FY 2025-26



Appropriations by Funding Source FY 2025-26



General Revenue Spending

Three Policy Areas Make Up 91% of GR Spending

Education
45.3% // $22.781b

Human Services
35.1% // $17.680b

Public Safety
11.7% // $5.869b

Other
8.0% // $4.011b

Overall State Spending

Medicaid, DOT Work Program and FEFP Make Up More than Half (57%) of State Budget

Medicaid/TANF*
31.5% // $36.111b

DOT Work Program***
12.0% // $13.727b

FEFP**
13.8% // $15.875b

Everything Else
43.1% // $49.506b

* Temporary Assistance to Needy Families

** Florida Education Finance Program

*** Department of Transportation

Education Budget Highlights

billions $

Program	2025-26	2024-25	Change
Public Schools	$19.629	$19.746	-0.59%
Universities	$4.760	$4.904	-2.94%
Early Learning	$1.615	$1.737	-7.03%
Colleges	$1.806	$1.737	3.95%
Other	$3.695	$3.894	-5.11%
Total	**$31.504**	**$32.018**	**-1.60%**

The Florida Education Finance Program (FEFP) will provide $29.5 billion to school districts, an increase of just under $1.0 billion (3.3 percent). Last year, the state paid the majority of the FEFP increase, breaking a three-year streak of local property taxpayers paying for more of the added funding. This year, taxpayers were again paying a larger share. Nearly three-fourths (71.4 percent) of this increase will be paid by higher local property taxes, which will rise by $674 million (5.2 percent). The Legislature did not roll back the school millage rate, so the rise in property values will result in bigger tax bills. The $13.6 billion in local funding is not considered a state appropriation so it is not included in the budget totals.

Per-Student FEFP Funding of $9,130 is an increase of $143 per student (1.6 percent), the smallest increase since FY2021-22. There will be an estimated 53,784 additional students in public schools this year. The base student allocation (mostly flexible funding) will increase by $42 per student (0.8 percent).

Teacher Compensation – The base student allocation includes $1.357 billion for classroom teacher and other instructional personnel raises.

Academic Acceleration – The funding structure for advanced courses such as Advanced Placement (AP), International Baccalaureate (IB) and Cambridge Advanced International Certificate of Education (AICE) credits was changed. A new categorical—the Academic Acceleration Options Supplement--was added to the FEFP and funded with $596.7 million. This funding is coupled with increased oversight and accountability requirements.

Workforce Education – An $18.0 million increase was provided for school district career and technical centers. Funding was restored ($100.0 million) for the Workforce Development Capitalization Incentive Grant Program to fund costs associated with the creation or expansion of career and technical education workforce development programs, and the Pathways to Career Opportunities Grant Program for apprenticeships received $15.0 million. Another $5.0 million was added to Pathways for the sub-initiative Grow Your Own Teacher Registered Apprenticeship Program.

Early Learning – The decrease in total funding for early learning is due to $80 million less in federal funding for school readiness programs and nearly 1,400 fewer kids in the state's voluntary Pre-K program.

State Colleges was the only education area that received a total funding increase in the new budget (see above), including $60.0 million in added funding for increased workload. Enrollment is expected to increase by almost 5,000 students this year. Colleges will receive increased incentive funds, PIPELINE Nursing Incentives ($40.0 million), Student Success Incentives ($30.0 million), and CAPE funds for students who earn industry certifications ($20.0 million).

State Universities – The state maintained the $350 million state investment in performance funding, plus an institutional investment of $295.0 million in recurring funds to be redistributed from the universities' base funding. In June, the Board of Governors voted to allow universities to increase out-of-state tuition by 10 percent (15 percent in 2026). Several universities have already announced increases.

Public Education Capital Outlay

- **Maintenance –** All state funds for maintenance went to charter schools ($248.6 million). Once again, traditional public schools, colleges, and universities receive no maintenance funding.

- **Higher Ed Construction Projects –** The Legislature funded 25 projects at 19 colleges ($113.9 million) and 38 projects at universities ($427.7 million). The Legislature again deviated considerably from the approved projects lists, as pointed out in the Florida TaxWatch Budget Turkey Watch Report. The Governor vetoed five of these construction projects, worth $12.7 million.

- **New Public Schools –** Another $144.4 million goes for six new public schools in Baker, DeSoto, Gadsden, Gilchrist, Hendry, Union, and Wakulla Counties.

Human Services Budget Highlights

billions $

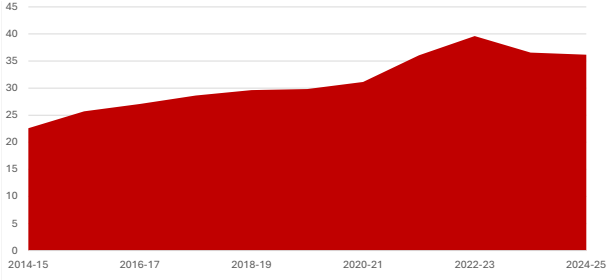
Agency	2025-26	2024-25	Change
Health Care Administration	36.530	35.394	3.21%
Persons with Disabilities	1.284	2.616	-50.92%
Children & Families	4.847	4.758	1.87%
Elder Affairs	0.500	0.479	4.38%
Health	4.120	4.282	-3.78%
Veterans' Affairs	0.237	0.223	6.28%
Total	**$47.518**	**$47.752**	**-0.49%**

Medicaid – Since the expiration of pandemic coverage provisions, the number of people in Medicaid has declined three years in a row, dropping from its high of 5.756 million in FY2022-23 to 4.159 million in FY2025-26. Caseloads are expected to begin increasing again (slowly) next year. The new budget appropriates $36.1 billion for Medicaid/TANF, which is slightly less than the previous budget. This includes an additional $873.1 million in state general revenue to meet caseload and price level demand, due in part to a small decrease in the federal match.

KidCare – It will take an additional $135.8 million to fund 209,438 children in Florida's KidCare program, an increase of 3.2 percent.

Growth in Medicaid/TANF Appropriations

billions $



Medicaid Reimbursement Rates – Funding is provided to increase reimbursement rates for prescribed pediatric extended care ($12.6 million). Nursing home rate increases will be tied to quality initiatives ($102.2 million) and Federally Qualified Health Centers and Rural Health Clinics will receive a four percent rate hike ($15.4 million). Targeted case management services are also provided with a rate increase ($5.0 million).

Graduate Medical Education – Funding of $37.8 million is provided within the Statewide Medicaid Residency Program for specialty hospitals providing comprehensive acute care services to children. The Startup Bonus Program will provide $100 million dollars to qualifying hospitals with newly approved residency positions in statewide supply-and-demand deficit specialties.

Health Care Innovation – The budget invests $50 million in the Health Care Innovation Revolving Loan Program to award low-interest loans to eligible entities seeking to implement innovative health care solutions.

Reducing Waitlists for Elder Care – The Department of Elder Affairs receives $10.5 million to fund an additional 910 individuals in the Home Care for the

Elderly Program and 1,079 in the Community Care for the Elderly Program, and . The Program of All-Inclusive Care for the Elderly (PACE) will add 250 more slots in Lee and Polk Counties ($4.6 million).

Alzheimer's Disease – The budget provides $73.9 million for the Alzheimer's Disease Initiative, including $3.0 million to provide respite services to 288 more elders and $1.75 million for rate increases for adult day care centers. The Department of Elder Affairs gets $5.0 million for Alzheimer's research.

Persons with Disabilities – The Legislature expanded a voluntary pilot program created last year that provides for comprehensive services to individuals through a managed care service delivery model. A new law expands enrollment for qualifying disabled people on the Medicaid iBudget wait list and the budget contains $44.2 million for additional enrollees. The agency's large decrease in total funding is due to over $1 billion less in federal funding.

Department of Children and Families –

- Adoption and Guardianship Assistance Subsidies - $27.4 million
- Extended Foster Care - $5.3 million
- Therapeutic Safe Foster Home Pilot - $3 million
- Foster Care Cost of Living Adjustment - $1.6 million
- Free Online Child Care Provider Coursework and Licensing Exam - $3 million
- State Mental Health Treatment Facilities - $102.2 million
- Integrated Behavioral Health Residential Treatment Beds - $10.0 million

- Community-Based Mental Health Substance Abuse Services - $21.5 million
- Opioid Prevention, Treatment, and Recovery Efforts - $201.5 million

Department of Health –

- Florida Cancer Innovation Fund - $60 million
- Pediatric Cancer Research - $30 million
- Sickle Cell Treatment and Research - $10 million
- Rural Hospital Capital Improvement Grant Program - $10 million
- School Health Services - $8.1 million
- Increased Funding for Healthy Start Coalitions - $3.4 million
- Early Steps Program Quality Improvement and Enhancement - $8.9 million
- Swimming Lesson Voucher Program - $1 million

Department of Veterans Affairs –

- Florida is For Veterans Programs - $2 million to support job training, mentorship, and entrepreneurship opportunities to service members, veterans and their spouses.
- Veterans Dental Care Grant Program - $1 million
- State Veterans' Nursing Homes - $4 million for fixed capital outlay needs and $6.9 million for enhanced operational support and equipment.

Criminal Justice Budget Highlights

billions $

Agency	2025-26	2024-25	Change
Corrections	$3.801	$3.711	2.43%
Justice Admin	$1.333	$1.308	1.88%
Juvenile Justice	$0.754	$0.748	0.80%
Law Enforce	$0.517	$0.483	7.04%
Legal Affairs	$0.384	$0.440	-12.80%
Offender Review	$0.015	$0.016	-6.25%
Total	**$6.803**	**$6.706**	**1.45%**

Department of Corrections Deficit – The department is facing an operational funding deficit (mostly salaries) and the budget includes $100.6 million in new funding and the reprioritization of existing fixed capital outlay funds to address the deficit. The budget also appropriates $160.0 million for a FY2024-25 deficit in salaries, benefits, and overtime. Since the money is technically appropriated for last year, it is not included in the new FY2025-26 budget total.

Corrections Cost Increases – Florida's prison population is estimated to increase by approximately 2,000 inmates this year. The budget includes $43.4 million to meet this need. Inmate health services costs increased by $37.2 million. The food service contract increased by $10.5 million.

Department of Juvenile Justice (DJJ) – DJJ will add 100 new residential commitment beds at a cost of $15.5 million. Another $2.4 million is provided to complete design services and site planning for a new Juvenile Detention Center in Broward County.

Florida Scholars Academy – Created by the 2023 Legislature to provide high quality education to youths in DJJ's residential commitment program, the Academy is provided $30.3 million, a $4.0 million increase.

Public Safety Information Technology Improvements – Funding of $38.7 million is provided for IT upgrades and modernization in the Departments of Corrections, Law Enforcement (FDLE), and Legal Affairs (DLA). In addition, the IT applications of these agencies, along with DJJ and the Justice Administration Commission, will become integrated with the Florida PALM System.

Local Law Enforcement Support Grants – FDLE is provided $14.4 million for grants to local law enforcement agencies to:

- Increase salaries for sheriff's deputies and county correctional officers in fiscally constrained counties.
- Create a Law Enforcement Apprenticeship Program.
- Investigate internet crimes against children.
- Provide training for sexual offender and predator registration enforcement and to expand occupational wellness services for law enforcement employees exposed to traumatic material or incidents.

Member Projects – The Legislature continues to fund many member projects for local law enforcement programs and fixed capital outlay needs. This year, these member projects totaled $144.3 million. The Governor vetoed 28 of these projects worth $22.0 million. Florida TaxWatch recommends that if the Legislature wants to continue to fund these local responsibilities, a more thorough and competitive selection process be created.

Judicial Branch Budget Highlights

billions $

Agency	2025-26	2024-25	Change
State Courts	$0.795	$0.763	4.19%

Additional Judges – The Legislature appropriated $18.8 million to create 39 new judgeships—22 in circuit courts, 15 in county courts, and two in the Sixth District Court of Appeal. While a significant increase, it falls short of the 50 new judges certified by the Florida Supreme Court in December. The appropriation includes 58 added support staff.

Court Operations – The budget provides $5.2 million in "due process costs" for services such as court reporting, transcription, translation, and expert witnesses for the Public Defenders, Regional Conflict Counsels, and the State Court System.

Pay Raises - The budget gives all justices and judges a 2% pay increase. In addition, all circuit and county court judges in Miami-Dade County would receive a $15,000 "critical market pay additive," to offset South Florida's high cost of living. Deputy marshals in appellate courts are eligible for the same 8% to 13% pay increase that lawmakers earmarked for state law enforcement officers.

Problem Solving Courts – $12.1 million for these courts, including drug courts, early childhood courts, mental health courts, and veterans' courts, that provide for treatment services, drug testing, case management, and ancillary services for participants.

County Courthouse Facilities – The budget provides $4.2 million in funding assistance for renovation and repair of courthouses in Bradford, Collier, Jefferson, Polk, Taylor, and Union counties.

Substance Abuse Medication – $12.4 million for medication-assisted treatment of substance abuse disorders in individuals involved in the criminal justice system.

Environment Budget Highlights

billions $

Agency	2025-26	2024-25	Change
Agriculture	$3.340	$3.087	8.20%
Env. Protection	$2.526	$3.513	-28.10%
Fish & Wildlife	$0.568	$0.621	-8.53%
Total	**$6.434**	**$7.221**	**-10.90%**

Eliminate Dedicated Environmental Funding – Last year, the Legislature dedicated revenue from the Seminole Gaming Compact to land acquisition, land management, flooding and resiliency projects, and the Water Quality Improvement Grant Program. The dedicated funding for water quality was strongly supported by Florida TaxWatch. This year, budget conforming legislation (SB 2506) eliminates that funding stream, directing all gaming revenue to general revenue. The WQI grant program will lose an estimated $534.2 million in this fiscal year, with the loss growing to $718.6 million by FY 2029-30. The grant program will continue to receive an annual distribution from the documentary stamp tax of approximately $125.0 million.

Everglades Restoration – The budget invests $810.5 million for Everglades restoration. This includes $550.0 million for the Comprehensive Everglades Restoration Plan (CERP), $81.5 million for the Northern Everglades and Estuaries Protection Program, $64.0 million for the Everglades Agricultural Area Reservoir, $65.0 million for the C-51 Reservoir, and $50 million for the Lake Okeechobee Watershed Restoration Project.

Water Quality Improvement (WQI) Grant Program – The Legislature appropriated $436.5 million for the WQI grants, but used it all for 314 member projects, which are not prioritized on the statutory criteria and do not have a thoughtful, deliberate selection process like the WQI grants. (See Florida TaxWatch's 2025 Budget Turkey Watch Report). The Governor also had problems with many of these projects, vetoing 63 of them ($53.9 million).

Other Water Quality Funding –

- **Total Maximum Daily Loads ($25.0 million) –** Projects to meet nutrient reduction goals.
- **Indian River Lagoon WQI Program ($25.0 million) -** Priority projects to address excess nutrients entering the waterway and improve water quality in the lagoon.
- **Biscayne Bay WQI - ($20.0 million) –** Includes septic to sewer conversions and wastewater projects.

Resilient Florida Program – $150 million in state funds is provided for projects in the Statewide Flooding and Sea Level Rise Resiliency Plan to fund the ranked lists. There is an additional $20 million for Resilient Florida planning grants.

Springs Restoration receives $50.0 million. This funding may be used for land acquisition to protect springs and for projects that protect the quality and quantity of water that flow from springs.

Beach Restoration receives $52.5 million for projects that are consistent with the comprehensive long-term beach management plan and are on the Strategic Beach Management Plan and the Inlet Management Plan.

Waste Cleanup Programs – A total of $224.0 million is provided for these programs, including cleanup of contaminated petroleum sites ($195.0 million), dry cleaning site cleanup ($12.0 million), the Solid Waste Management Program ($3.0), and hazardous waste site cleanup ($14.0 million).

State Parks – Florida's state parks will receive $15.0 million for park facility improvements.

Florida Forever and Other Land Acquisition – After receiving $215.0 million last year, this budget provides the Florida Forever program with only $18 million to acquire environmentally sensitive land. Instead, three member projects requesting land purchases of $51.4 million were funded. The budget also contains $15.0 million in federal land and water conservation grants.

Rural and Family Lands Protection Program – The budget provides $250.0 million, up from $100.0 million last year, with the goal of protecting land within the wildlife corridor.

Coral Reefs – The budget includes $17.5 million for coral reef protection. Part of the funding will be used to implement Florida's Coral Reef Restoration and Recovery Initiative.

Doyle Connor Complex – The budget funds the construction of a new Department of Agriculture & Consumer Services headquarters facility ($172.0 million) and architecture/engineering design and preconstruction services for a new laboratory facility at the Connor Complex, located in Tallahassee ($11.0 million).

Citrus Research and Recovery – The budget provides $104.5 million for citrus research and field trials, $10.0 million for citrus packing equipment grants, $6.5 million for the Citrus Health Response Program, and $4.0 million for citrus crop decline supplemental funding.

Natural Disaster Recovery – The Agriculture and Aquaculture Natural Disaster Loan Program received $40 million.

Support for Food Banks/Feeding Programs – Funding is provided for Farmers Feeding Florida ($28.0 million), Farm Share ($5.0 million), emergency feeding organizations ($10.9 million), food bank infrastructure ($10.0 million) and various local food banks ($6.3 million).

Fish & Wildlife Commission – This agency was provided $19 million for land management, $6.7 million for nuisance wildlife control, $12.0 million for the Florida Wildlife Interactive Education Center and $9.0 million for the Boating Improvement Program and boating infrastructure. $0.6 million for its artificial fishing reef program.

Transportation Budget Highlights

billions $

Agency	2025-26	2024-25	Change
Transportation	$15.099	$15.530	-2.78%

Transportation – The $13.7 billion Department of Transportation (DOT) Work Program includes:

- **Highway Construction** - $5.4 billion (includes 102 new lane miles).
- **Bridges** - $961.2 million to repair 40 bridges and replace 21 bridges.
- **Resurfacing** - $1.5 billion (2,652 lane miles).
- **Seaports** - $120.7 million for infrastructure improvements.
- **Aviation** - $254.9 million in development grants.
- **Rail Development and Public Transit** - $787.7 million.
- **Florida Trails** - $275.1 million, including $50.1 million for the SUN Trail Network.

Moving Florida Forward – In addition to the work program, the budget includes $352.0 million for the Moving Florida Forward program. This funding will advance projects currently in the FY2025-26 work program to FY2024-25. Since the budget was signed on the last day of FY2024-25, the only real effect is that the appropriation is not included in the FY2025-26 budget total, since the money is in the back-of-the-bill and technically appropriated for FY2024-25.

Local Transportation Projects – Every year, the Legislature funds millions of dollars in member-requested local projects that circumvent the DOT Work Program development process and take limited transportation dollars away from the vetted and comprehensively planned projects. This year, the Legislature appropriated $210.9 million for 144 of these projects. In recent years, as Florida TaxWatch has recommended, the Legislature used general revenue (GR) to fund at least some of these projects, mitigating the impact to the State Transportation Trust Fund and the Work Program. This year, only $10.4 million came from GR. The Florida TaxWatch 2025 Budget Turkey Watch Report highlighted these projects, recommending the Governor consider vetoes. The Governor vetoed 41 of these projects ($38.9 million).

Other Economic Development Funding –

- Economic Development Toolkit - $22.5 million for existing incentive programs.
- Space Florida - $20.5 million for aerospace industry development.
- Space, Defense, and Rural Infrastructure grants - $22.0 million, including $5.0 million earmarked for transportation, storm water and wastewater facilities, and broadband projects in six rural counties.

General Government Budget Highlights

billions $

Agency	2024-25	2023-24	Change
Administered Funds	$0.505	$0.567	-10.93%
Business & Professional Reg	$0.298	$0.199	49.75%
Citrus	$0.035	$0.034	2.94%
Commerce	$1.583	$2.383	-33.57%
Financial Services	$0.718	$0.862	-16.71%
Governor	$0.384	$1.414	-72.84%
Highway Safety & Motor Vehicles	$0.624	$0.613	1.79%
Legislature	$0.252	$0.191	31.94%
Lottery	$0.234	$0.237	-1.27%
Management Services	$0.871	$0.900	-3.22%
Military Affairs	$0.131	$0.171	-23.39%
Public Service Commission	$0.032	$0.032	0.00%
Revenue	$0.858	$0.844	1.66%
State	$0.139	$0.190	-26.84%
Total	**$6.664**	**$8.637**	**-22.84%**

State Employee Pay Raises – The budget funds a two percent ($1,000 minimum) pay raise for all state employees ($180 million). Additional pay increases are provided for state law enforcement officers, state firefighters, assistant state attorneys, and assistant public defenders ($70.6 million). Competitive area differentials are also authorized for state attorney, public defender and public defender appellate offices, as well as circuit and county judges in critical areas ($14.4 million). The Department of Transportation is authorized to increase

salaries for recruitment and retention of critical employees ($10 million). The Governor vetoed the increases for public defenders and for court employees in Miami-Dade County ($5.0 million).

Paying Down State Debt – Florida TaxWatch commends the Governor and the Legislature for their commitment to reducing outstanding state debt. Florida has retired $7.3 billion in tax-supported debt since 2019. The new budget has a provision to use $580 million to continue this effort. In addition, HB 5017, passed during extended session, will ensure it continues by creating the Debt Reduction Program and requiring $250 million annually to be transferred to the State Board of Administration for this purpose.

State Employees' Health Insurance – State-paid premiums were increased by 9.0 percent. Employee and retiree premiums were not increased. A transfer of $275 million in General Revenue to the State Employees' Health Insurance Trust Fund was made to maintain a positive balance in the Fund.

VISIT FLORIDA – This program, which has survived recent House attempts to eliminate state funding, is provided $80.0 million for the second year in a row to continue critical tourism and marketing efforts.

Affordable/Workforce – Following last year's $508 million appropriation, the Legislature continued to make sizable investments in affordable/workforce housing. The budget provides $385.0 million for the state's main housing programs, including $150.0 million for FY2024-25. In addition, $50.0 million was appropriated for the fourth year of the Hometown Heroes Program. This is only half of last year's appropriation. The program provides down payment assistance for law enforcement officers, firefighters, educators, EMTs, and other public servants.

Job Growth Grant Fund – This program funds infrastructure projects that promote economic development or affordable housing, as well as workforce development projects. The grant fund was appropriated $50.0 million, less than the $75.0 million recommended by the Governor and appropriated last year.

Other Economic Development Funding –

- **Economic Development Toolkit -** $22.5 million for existing incentive programs.
- **Space Florida -** $20.5 million for aerospace industry development.
- **Space, Defense, and Rural Infrastructure grants -** $22.0 million, including $5.0 million earmarked for transportation, storm water and wastewater facilities, and broadband projects in six rural counties.

Emergency Management – The Division of Emergency Management is provided $203.8 million in federal budget authority to manage and continue public assistance and mitigation programs for disasters throughout the state. The Department of Commerce is appropriated $149.9 million from the Community Development Block Grant Disaster Recovery Program. The State Emergency Operations Center receives $5.0 million for the needed technology., telecommunications, audio/visual equipment, and installation services.

My Safe Florida Home – The Department of Financial Services is funded with $280 million for this grant program, which provides eligible Florida homeowners free home inspections and financial assistance to retrofit their properties to be less vulnerable to hurricane damage.

Cybersecurity – The budget includes $13.0 million in federal funds from the Infrastructure and Jobs Act for the State and Local Cybersecurity Grant Program. There is also $15.0 million in state funds for the local cybersecurity grants, with priority given to providing the matching funds required for the state and local program. The State Chief Information Officer receives 23 positions to support statewide cybersecurity efforts and operate a 24/7 cybersecurity operations center.

PALM Accounting System – $104.4 million is provided to continue the replacement of the Florida Accounting Information Resource System (FLAIR) with the Planning, Accounting and Ledger Management (PALM) system.

Department of Management Services – The department receives $101.9 million for repair and maintenance of state buildings, security improvements and code compliance. Additionally, HVAC and window projects for the Capitol Building get $50.1 million.

Department of State Grant Programs – The Legislature provided $68.7 million for Cultural and Museum Grants, Cultural Facilities Grants, Library Construction Grants, Historic Preservation Grants, and Acquisition and Restoration of Historic Property--a relatively low level of funding. Moreover, the projects that were approved through the statutory grant programs were largely ignored in favor of local member projects. The Legislature funded neither of the two historic preservation grant programs nor the Cultural Facilities Grant Program but did fund some hand-picked projects. Somewhat surprisingly, the Governor vetoed only 12 projects worth $4.9 million.

Fiscally Constrained Counties – The Department of Revenue receives $76.5 million to reimburse fiscally constrained counties for property tax revenue lost due to tax relief provided by constitutional amendments.

Florida State Guard – The Department of Military Affairs receives $36.3 million to reestablish the Guard with a force of up to 1,500 volunteers.

Highway Patrol – The Department of Highway Safety and Motor Vehicles is funded with $10.1 million to replace pursuit vehicles and purchase in-car cameras, ballistic door panels, and a forensic robotic tool to map fatal crash scenes.

Total Net Appropriations for FY2025-26

General Appropriations Act (SB 2500)	$115,137,650,858
General Bills	$57,720,066
(Less) Governor's Vetoes	($376,208,249)
Total FY 2025-26 Appropriations	**$114,819,342,675**

Trust Fund Sweeps

Appropriators often sweep trust funds—transferring money to general revenue to balance the budget, diverting money from the purpose for which it was collected. This year, 12 trust funds were swept--totaling $167.1 million. The Governor vetoed six of those sweeps ($25.0 million), leaving the money in the trust funds and reducing unallocated general revenue.

Trust Fund Sweeps ($ millions)	
Department of Environmental Protection	
Inland Protection Trust Fund	$80.00
Department of Financial Services	
Ant-Fraud Trust Fund	$2.10
Financial Institutions' Regulatory Trust Fund	$10.00
Regulatory Trust Fund/Financial Regulation	$5.00
Department of Health	
Grants and Donations Trust Fund	$40.00
Highway Safety and Motor Vehicles	
Operating Trust Fund	$5.00
TOTAL	**$142.10**

Trust Fund Sweeps – Vetoed ($ millions)	
Department of Juvenile Justice	
Grants and Donations Trust Fund	$4.00
Department of Law Enforcement	
Operating Trust Fund	$8.00
Department of Management Services	
Operating Trust Fund / Purchasing	$5.00
Department of Legal Affairs	
Elections Commission Trust Fund	$1.50
Motor Vehicle Warranty Trust Fund	$1.50
Operating Trust Fund	$5.00
TOTAL	**$25.00**

FY2025-26 Appropriations Made in General Bills

The General Appropriations Act is not the only way legislators appropriate money. Appropriations are also made in general bills. Often, it is relatively small amounts for an agency to implement a bill's provisions. Until the 2023 Session, appropriations in general bills exceeding $100 million in one session were rare. In 2023, the Legislature passed several bills making appropriations exceeding $100 million each. In total, there were 28 bills appropriating $1.481 billion. In 2024, 20 bills appropriated $2.038 billion and created 122 new state employee positions. More than half (58 percent) of those appropriations were from General Revenue and $823 million was recurring. The 2025 Legislature returned to more limited appropriations in general bills, passing eight bills containing appropriations totaling $57.7 million.

These are the bills that made appropriations in 2025-26:

HB 703 - Utility Relocation - $50.0 million (TF) – Communications services providers can seek reimbursement for relocation work done at the request of county and municipal authorities.

SB 10 – Claims Bill - $1.722 million (GR) Compensation for claimant for a 34-year wrongful incarceration.

SB 26 – Claims Bill - $2.252 million (GR) Compensation for claimants for injuries and damages sustained in an automobile accident involving a Dept. of Agriculture and Consumer Services law enforcement officer.

(Note: The Legislature approved seven other claims bills awarding $22.691 million in damages to be paid by local governments.)

SB 112 – Children with Developmental Disabilities - $755,904 (GR) and six positions.

This appropriation, including $720,282 in recurring funding, will create an Extended Option for the Dept. of Health's Early Steps Program, allowing a child to remain in the Program until the beginning of the school year following the child's fourth birthday.

SB 168 – Mental Health - $794,880

Creates the Florida Behavioral Health Care Data Repository under the Northwest Regional Data Center to collect, analyze, and report behavioral health data.

SB 116 - Veterans - $350,000

Provides $300,000 to implement the Veteran Suicide Prevention Training Pilot Program and $50,000 for a survey on veterans' awareness of available services and to develop a plan to establish adult day health care facilities across this state to serve veterans and their families.

HB 7031 - Tax Administration - $655,282

The tax package provides $500,000 to reimburse fiscally constrained counties for lost property tax revenue due to a 2022 law that allows owners to receive a refund If their residential property is rendered uninhabitable for 30 days or more by a catastrophic event. An additional $155,282 is provided to implement the Home Away From Home Tax Credit. (Note – the Governor vetoed a $1.0 million appropriation in HB 7031 that would have funded a property tax study to analyze the potential impact of eliminating or significantly reducing ad valorem assessments on homestead property and provide policy options for mitigating local government revenue loss.)

Back of the Bill Transfers

There are also some transfers of General Revenue to other funds. These are not actual appropriations but may fund trust fund appropriations in the budget. The Legislature made $1.866 billion in these transfers, which reduce available GR.

- Health Care Innovation Revolving Loan Program - $50.0 million
- Accelerated State Debt Repayment - $580.0 million
- State Employees' Health Insurance Trust Fund - $275.0 million
- Emergency Preparedness and Response Fund - $500.0 million
- Tobacco Settlement Trust Fund - $31.6 million
- Budget Stabilization Fund - $429.6 million

The Governor vetoed a provision to hold a recurring sum of $750.0 million in reserve for future transfer into the Budget Stabilization Fund, pending voter approval of the constitutional amendment proposed by House Joint Resolution 5019.

Appropriations in the 2025-26 GAA for FY2024-25

It is common for the "back of the bill" of the General Appropriations Act to appropriate millions (or even billions) of dollars for the current fiscal year—not the upcoming one. While the money will not be spent until FY2025-26, it is technically appropriated for FY2024-25, meaning this spending is not included in the $114.8 billion budget total and is not included in the totals in this *Budget Guide*. The last two years saw billions in federal aid appropriated this way. This year, most of these appropriations are state funds, and it is notable for the large amount of GR. **There are 30 appropriations in the back-of-the-bill for FY2024-25 with a price tag of $3.6 billion, $200 million more than last year's budget.** This understates the total appropriations made by the 2024 Legislature.

For example, there are two appropriations listed below for drinking water and wastewater facility loans—totaling $2.4 billion—that have traditionally been in the main part of the budget and counted in the budget total. Both last year and this year, they were moved to the back of the bill, reducing the budgets' bottom line.

The appropriations made by the FY2025-26 General Appropriations Act for FY2024-25:

Department of Education

- Fixed capital outlay for school districts and community colleges. - $9.777 million
- Projected increase in the number of children in the Voluntary Prekindergarten Program. - $1.771 million
- Phase II of the federal Child Care and Development Fund Supplemental Disaster Recovery Grant - $11.0 million

- Deficit - Florida Bright Futures Scholarship Program. - $3.726 million
- Deficit - Scholarship for Children and Spouses of Deceased or Disabled Veterans Program. - $3.362 million
- Department of Education for a projected increase in spending in the Purchased Client Services category. - $16.2 million

Agency for Health Care Administration

- Medicaid - retroactive managed care dental rate increase. - $9.348 million

Agency for Persons with Disabilities

- Deficit - Developmental Disability Centers - $6.600 million

Department of Children and Families

- Deficit - Community-based care lead agencies based on funding requested through the Risk Pool Peer Review process. - $19.774 million

Department of Corrections

- Deficit – Salaries and benefits appropriations related to Dept. of Corrections security operations staffing. - $130.0 million
- Deficit – Overtime appropriations related to security operations staffing. - $30.0 million

Justice Administration

- Criminal Conflict and Civil Regional Counsel, 2nd Region, Salaries and Benefits. - $500,000
- State Attorney Office, Ninth Judicial Circuit – Reimbursement to subrecipients for the Community Violence Intervention and Prevention Grant Program. - $286,125

Department of Environmental Protection

- Drinking Water Facility Construction Loan Program - $846.132 million
- Wastewater and Stormwater Treatment Facility Construction Loan Program - $1,533.454 million
- Petroleum Tank Cleanup - $195.0 million
- Address environmental impacts related to the emergency response and closure of the Piney Point Facility, located in Manatee County. - $25.0 million

Department of Financial Services

- My Safe Florida Home Program - $180.0 million
- Department of Financial Services for Realtor settlement cases - $5.0 million
- Department of Financial Services for outfitting law enforcement vehicles. - $615,850
- Office of Insurance Regulation to conduct life and health financial examinations. - $2.273 million

Department of Business and Professional Regulation

- Florida Gaming Control Commission to pay tenant broker commissions for leased warehouse storage space. - $42,000

Department of the Lottery

- Gaming System contract. - $239,510

Department of Revenue

- Deficit - Fiscally Constrained Counties distributions. - $3.724 million
- Planning activities for the migration of the System for Unified Taxation (SUNTAX) to a new software platform. - $285,360

Department of Commerce

- Reemployment Assistance salaries and benefits. - $1.9 million
- Florida Housing Finance Corporation for affordable housing projects. - $150.0 million

Executive Office of the Governor

- Division of Emergency Management for the federal Citrus Disaster Recovery Program. - $21.879 million
- Division of Emergency Management for the Federal Emergency Management Agency Flood Mitigation Assistance Swift Current Program. - $43.0 million

Department of Transportation

- Advance Moving Florida Forward projects currently programmed in FY2025-26 to the FY2024-25 Adopted Work Program. - $351.959 million

Growth in Florida State Budget

$ billions

FY	Appropriations ($ billion)	Annual Growth	Cumulative Growth
2015-16	$78.396	1.7%	-
2016-17	$82.285	5.0%	5.0%
2017-18	$84.953	3.2%	8.4%
2018-19	$89.313	5.1%	13.9%
2019-20	$90.987	1.9%	16.1%
2020-21	$92.268	1.4%	17.7%
2021-22	$101.654	10.2%	29.7%
2022-23	$110.174	8.4%	40.5%
2023-24	$118.628	7.7%	51.3%
2024-25	$118.626	0.0%	51.3%
2025-26	$114.819	-3.2%	46.5%

FY	Per Capita Appropriations	CPI/Pop Adjusted ($ billion)	Appropriations as % of Personal Income
2015-16	3,881	78.396	8.4%
2016-17	4,009	79.510	7.9%
2017-18	4,074	79.319	8.1%
2018-19	4,215	80.303	8.0%
2019-20	4,224	78.859	7.7%
2020-21	4,213	77.437	7.1%
2021-22	4,563	82.022	7.4%
2022-23	4,867	81.522	7.3%
2023-24	5,154	81.267	7.4%
2024-25	5,084	77.371	7.0%
2025-26	4,856	71.926	6.4%

Historical Appropriations by Budget Area

$ billions

Program Area	2025-26		2024-25	
	Billion $	%	Billion $	%
Education	$31.504	27.4%	$32.018	27.0%
Human Services	$47.518	41.4%	$47.752	40.3%
Criminal Justice	$6.803	5.9%	$6.706	5.7%
Environment	$6.434	5.6%	$7.221	6.1%
Transportation	$15.099	13.2%	$15.530	13.1%
General Government	$6.665	5.8%	$8.637	7.3%
Judicial Branch	$0.795	0.7%	$0.763	0.6%
Total	**$114.819**	**100.0%**	**$118.627**	**100.0%**

Program Area	2019-20		2014-15	
	Billion $	%	Billion $	%
Education	$26.016	28.6%	$22.587	29.3%
Human Services	$37.658	41.4%	$31.879	41.4%
Criminal Justice	$4.861	5.3%	$4.155	5.4%
Environment	$3.955	4.3%	$3.462	4.5%
Transportation	$10.775	11.8%	$10.116	13.1%
General Government	$7.167	7.9%	$4.371	5.7%
Judicial Branch	$0.555	0.6%	$0.502	0.7%
Total	**$90.987**	**100.0%**	**$77.072**	**100.0%**

Historical Appropriations by Funding Source

$ billions

Funding Source	2025-26		2024-25	
	Billion $	%	Billion $	%
General Revenue	50.341	43.8%	49.785	42.0%
State Trust Funds	28.484	24.8%	30.556	25.8%
Federal Funds	35.994	31.3%	38.287	32.3%
Total	**$114.819**	**100.0%**	**$118.627**	**100.0%**

Funding Source	2019-20		2014-15	
	Billion $	%	Billion $	%
General Revenue	$33.942	37.3%	$27.914	36.2%
State Trust Funds	$24.180	26.6%	$22.770	29.5%
Federal Funds	$32.866	36.1%	$26.388	34.2%
Total	**$90.987**	**100.0%**	**$77.072**	**100.0%**

Historical State Reserves

$ billions

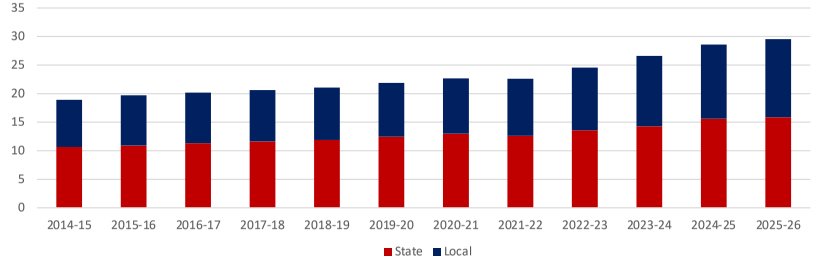
FY	General Revenue	Budget Stabilization Fund	Chiles Endowment/ EPRF*	Total Reserves	Actual Year-End GR Reserves
2009-10	$0.735	$0.275	$0.627	**$1.637**	$1.573
2010-11	$0.284	$0.279	$0.768	**$1.331**	$0.746
2011-12	$1.181	$0.494	$0.776	**$2.451**	$1.509
2012-13	$1.120	$0.709	$0.479	**$2.308**	$2.892
2013-14	$1.652	$0.925	$0.536	**$3.113**	$2.581
2014-15	$1.652	$1.139	$0.629	**$3.420**	$2.540
2015-16	$1.227	$1.354	$0.590	**$3.171**	$1.892
2016-17	$1.117	$1.384	$0.638	**$3.139**	$1.515
2017-18	$1.046	$1.417	$0.713	**$3.176**	$1.646
2018-19	$1.026	$1.483	$0.763	**$3.272**	$2.490
2019-20	$1.055	$1.574	$0.744	**$3.373**	$6.320
2020-21	$1.729	$1.674	$0.867	**$4.270**	$13.802
2021-22	$4.496	$2.730	$1.056	**$8.282**	$22.803
2022-23	$6.109	$3.140	$0.499	**$9.748**	$21.252
2023-24	$6.187	$4.140	$1.400	**$11.198**	$16,405
2024-25	$5.756	$4.400	$0.500	**$10.656**	$13,687
2025-26	$7.248	$4.900	$0.500	**$12.648**	N/A

GR reserves are amount estimated at time of budget passage plus GR vetoes.

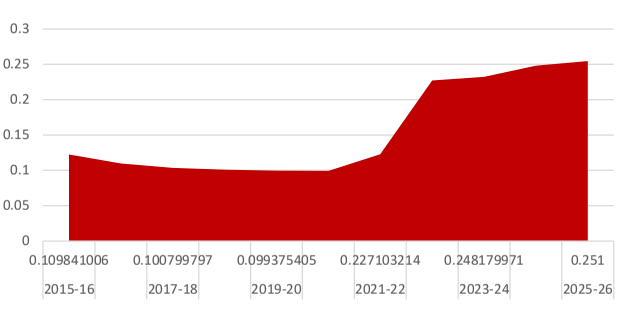
**The Chiles Endowment Fund was eliminated by the 2021 Legislature and its balance was transferred to the Budget Stabilzation Fund. The 2022 Legislature created the Emergency Preparedness and Response Fund (EPRF) with an initial balance of $500 million.*

FEFP State and Local Funding

$ billions



Reserves as a Percent of Total GR Appropriations



Florida Education Finance Program (FEFP) Funding By Source

$ billions

FY	Total Funds	% State	% Local
2014-15	$18.905	56.3%	43.7%
2015-16	$19.699	55.5%	44.5%
2016-17	$20.187	56.0%	44.0%
2017-18	$20.612	56.5%	43.5%
2018-19	$21.066	56.5%	43.5%
2019-20	$21.882	57.0%	43.0%
2020-21	$22.658	57.3%	42.7%
2021-22	$22.599	55.9%	44.1%
2022-23	$24.547	55.3%	44.7%
2023-24	$26.610	53.7%	46.3%
2024-25	$28.590	54.6%	45.4%
2025-26	$29.536	53.7%	46.3%

FEFP Funding Per Student

FY	Funding	FY	Funding
2014-15	$6.890	2020-21	$7,756
2015-16	$7.107	2021-22	$7,758
2016-17	$7.196	2022-23	$8,243
2017-18	$7.307	2023-24	$8,719
2018-19	$7.429	2024-25	$8,988
2019-20	$7.656	2025-26	$9,130

Educational Enhancement Trust Fund (Lottery/Slots)

Revenues and Expenditures
$ billions

FY	Revenues		Total EETF Revenues	EETF Expenditures
	Lottery	Slot Machines		
2011-12	$1.317	$0.143	$1.583	$1.633
2012-13	$1.345	$0.142	$1.633	$1.457
2013-14	$1.475	$0.173	$1.836	$1.602
2014-15	$1.479	$0.182	$1.906	$1.873
2015-16	$1.582	$0.187	$1.823	$1.646
2016-17	$1.725	$0.192	$2.129	$1.763
2017-18	$1.760	$0.192	$2.321	$1.959
2018-19	$1.918	$0.201	$2.499	$2.273
2019-20	$1.851	$0.157	$2.258	$2.107
2020-21	$2.246	$0.168	$2.585	$2.081
2021-22	$2.382	$0.241	$3.148	$2.389
2022-23	$2.374	$0.242	$2.640	$2.420
2023-24	$2.447	$0.244	$2.700	$2.571
2024-25*	$2.213	$0.240	$2.464	$2.503
2025-26*	$2.229	$0.243	$2.483	$2.513

**2024-25 and 2025-26 revenues are estimated.*

Total EETF Revenue includes lottery, slots, interest, other revenue, and balance forward.

Historical State Employee Positions

FY	State Employee FTEs	FTEs per 1,000 of Population
2009-10	128,131	6.81
2010-11	126,729	6.69
2011-12	122,237	6.39
2012-13	117,930	6.10
2013-14	114,486	5.85
2014-15	114,503	5.76
2015-16	113,687	5.63
2016-17	113,431	5.53
2017-18	112,827	5.41
2018-19	112,874	5.33
2019-20	112,865	5.24
2020-21	113,398	5.18
2021-22	113,757	5.11
2022-23	112,353	4.96
2023-24	113,837	4.95
2024-25	113,752	4.88
2025-26	111,886	4.73

FTEs are state employee positions authorized/funded in the budget. Some are vacant. University and college employees are not counted as state FTEs.

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About Florida TaxWatch

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the residents of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on residents and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants. Membership support provides a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the taxpayers it serves since 1979.

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Research Project Team

Kurt Wenner	*Senior VP of Research* | Lead Author
George Kantelis	*Director of Communications* | Layout & Design

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106 N. Bronough St
Tallahassee, FL 32301

o: 850.222.5052

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