

Annual Assessment of Florida's Water Resources and Conservation Lands

2017 Edition

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Executive Summary

The Office of Economic and Demographic Research (EDR) has completed the first annual assessment of Florida's water resources and conservation lands pursuant to section 403.928, Florida Statutes. Due to the magnitude of the assessment and the fundamental intent of EDR to produce accurate and methodologically sound results, the 2017 edition of this report focuses primarily on the conservation lands assessment. The remaining analyses will be included in future editions.¹

Lands can be acquired for conservation by public or private entities and can be obtained in fee or less than fee simple ownership.² Once acquired, the lands are typically managed to maintain their conservation purposes. As such, expenditures on conservation lands can be categorized into acquisition expenditures and management expenditures. In Fiscal Year 2015-16, the State of Florida expended \$24.0 million on conservation land acquisition³ and \$173.4 million⁴ on conservation land management.

Regarding the impact on ad valorem taxation, conservation lands consist of approximately \$41.0 billion in just value out of nearly \$2.3 trillion in statewide just value. All of the taxable values associated with conservation lands that are owned publicly in fee simple ownership are essentially reduced to zero. On net, approximately \$318 million in county taxes and \$260 million in school taxes were shifted to other property owners or lost due to lands being held in conservation in 2016⁵. As a result, roughly 2.55 percent of the statewide county tax base and 2.29 percent of the statewide school tax base were lost.

Of the lands currently held for conservation purposes in the state, approximately 6.71 percent⁶ are of less than fee simple ownership. Less than fee simple ownership, when obtainable, comes at a lower cost to the state in terms of both acquisition and management. Further, when permitted commercial activities continue on less than fee owned conservation lands, only 50 percent of the taxable value is exempted for ad valorem purposes rather than 100 percent.⁷

Approximately 30 percent of all land in the State of Florida is managed for conservation purposes. If all lands identified in plans set forth by state agencies and water management districts are acquired, this share will jump to over 42 percent.⁸ If federal, local, and private plans were accounted for, this share would be even greater. Adding the projected total costs for the additional

¹ See section titled "1. Introduction and Purpose" for an expected timeline of future analyses.

² See subsection titled "Costs of Acquisition and Maintenance under Fee and Less-than-fee Simple Ownership" for further details on ownership types.

³ See Tables 2.2.3, 2.2.5, and 2.2.6.

⁴ See Table 2.2.8.

⁵ See Table 2.1.2.

⁶ This number is derived from the FNAI database of conservation lands which indicates 0.8 million less-than-fee acres and 12.4 million total acres. Due to overlapping conservation areas, the total acreage in the database is overstated. Using the geographic information available for the total acreage, EDR is able to reduce the total acreage down to exclude overlap. This data is not available for the less-than-fee acres. As such, the 6.71% assumes that the same share of less-than-fee owned acres are present in the overlap as fee owned acres.

⁷ § 196.26(3), Fla. Stat. (2016). Unless otherwise noted, all references to the Florida Statutes are to the 2016 version.

⁸ See Table 2.3.6. This projection does not include any additions to current federal, local, or private conservation lands.

conservation lands identified in the plans developed by the state and water management districts produces a preliminary cost estimate of just over \$10.2 billion. Currently, a dedicated revenue source for managing the state's lands does not exist, and the additional lands that are acquired will entail additional costs for management as well as the acquisition cost. As indicated above, the state spent \$173.4 million for land management in Fiscal Year 2015-16, and the additional cost to the state to manage the future land acquisitions is projected to be \$109.8 million, annually.

With just under one third of the land in the State of Florida already acquired for conservation purposes and nearly half identified for future conservation land acquisition, significant policy questions arise. For example, how much conservation land is needed and for what purpose? Where should it be located? At what point does conservation land become prohibitive of economic growth on developed lands as expanding metropolitan areas are forced upward instead of outward? Should there be a greater focus on selling non-essential conservation lands as surplus? Is primarily owning conservation land in fee simple the most efficient strategy for Florida? Would encouraging less than fee simple ownership help to alleviate economic concerns associated with government ownership of conservation land? Are adequate funds available for managing current and future acquisitions? It is EDR's objective that this ongoing report will assist policy makers in developing the answers to these types of questions.

1. Introduction and Purpose

Legislation enacted in 2016⁹ directs the Office of Economic and Demographic Research (EDR) to conduct an annual assessment of Florida's water resources and conservation lands. Over 6 billion gallons of freshwater are withdrawn daily for use in Florida, with approximately 65 percent being groundwater and the remaining 35 percent surface water.¹⁰ Florida's natural resources include 825 miles of sandy beaches, 7,700 lakes, 12,650 miles of streams,¹¹ 33 first magnitude springs,¹² and habitat for 528 endangered or threatened plant species and 111 animal species formally recognized as endangered, threatened or as species of special concern¹³. It is the intent of this report to assist policy makers with the information needed to effectively and efficiently manage Florida's natural resources.

Regarding water resources, EDR is required to:

A. Expenditure Forecasts

- Compile historic and forecast future expenditures by federal, state, regional, and local forms of government as well as public and private utilities pertaining to water supply and demand and water quality protection and restoration.
- Provide additional forecasts indicating the expenditures by said entities that are necessary to comply with federal and state laws and regulations governing water supply and demand and water quality protection and restoration.
- Develop estimates and forecasts that address the Legislature's intent that sufficient water be available for all existing and future reasonable beneficial uses and the natural systems while avoiding any adverse effects of competition for water supplies. This intent necessarily requires an in-depth exploration of water supply and demand.

B. Revenue Forecasts

- Forecast revenues dedicated in current law or historically allocated to water supply and demand and water quality protection and restoration for federal, state, regional and local forms of government. Forecasts of public and private utility revenues must also be included.

C. Gap Analysis

- Identify any gaps between projected revenues and projected expenditures.

Among the various available data sources, EDR must compile the projected water supply and demand data developed by each of the five water management districts pursuant to sections 373.036 and 373.709, Florida Statutes, with notations of any significant differences in methodology between the districts.

Regarding conservation lands, EDR is required to:

⁹ Ch. 2016-1, § 36, at 75, Laws of Fla. (codified at § 403.928, Fla. Stat.)

¹⁰ https://pubs.usgs.gov/of/2015/1156/ofr20151156_marella-water-use-2012.pdf

¹¹ http://www.dep.state.fl.us/lands/files/FloridaNumbers_022015.pdf

¹² See Florida Forever Five-Year Work Plan, at 215, detailing the Florida's First Magnitude Springs project, available at: http://www.dep.state.fl.us/lands/FFAnnual/2016_Florida_Forever_Report.pdf.

¹³ http://www.fnai.org/FieldGuide/plant_intro.cfm

A. Expenditure Forecasts

- Compile historic and forecast future expenditures by federal, state, regional, and local forms of government pertaining to real property interests eligible for funding under Florida Forever, section 259.105, Florida Statutes.
- Provide additional forecasts indicating the expenditures by said entities that are necessary to purchase lands identified by plans of state agencies or water management districts.

B. Revenue Forecasts

- Forecast revenues that are dedicated in current law to maintain conservation lands for federal, state, regional, and local forms of government.

C. Gap Analysis

- Identify any gaps between projected revenues and projected expenditures related to maintaining conservation lands.

Moreover, the by-county ad valorem tax impacts resulting from public ownership must be identified, along with the total share of Florida real property that is publicly owned for conservation purposes. EDR must also compare the cost of acquiring and maintaining conservation lands under fee simple and less than fee simple ownership. Finally, any overlap in expenditures on water resources and conservation land must be identified.

Because this annual report may play a role in future law making regarding Florida's natural resources, EDR has focused on a structure that will facilitate the measurement of changes over time. By keeping the underlying methodologies consistent, the different editions can be directly compared. To accomplish this goal, EDR has chosen to exclude or delay any analysis that is indefensible in methodology or incomplete. As a result, some required components of the report are being deferred until future years to allow full development.

Further, within the same bill that directed EDR to conduct this assessment, the 2016 Legislature also passed a number of amendments to the Florida Water Resources Act of 1972, chapter 373, Florida Statutes, and the Florida Air and Water Pollution Control Act, chapter 403, Florida Statutes, which, in part, create new initiatives and requirements to promote water resource protection and restoration (*e.g.*, Florida Springs and Aquifer Protection Act). The new legislation also required additional reporting and data management and imposed various schedules for implementing legislative mandates. As the appropriate agencies continue with any necessary rulemaking and implementation, EDR's assessment will need to reflect these new programmatic requirements and data sources.

In addition, the outcome of pending civil litigation in *Florida Wildlife Federation, Inc. v. Joe Negron, as President of the Florida Senate et al.*, No. 2015 CA 001423 (Fla. 2d Cir. Ct. amended complaint filed Jan. 10, 2017) pertaining to specific appropriations from the Land Acquisition Trust Fund and spending of appropriated money by the executive agencies, may also affect future editions of this report. Revenue forecasts for conservation land management and water projects may require future adjustments to reflect any final decisions of the litigation.

Taking all of this into consideration, the anticipated timeline for introducing the major components is shown below, with each subsequent report building on the prior reports.

- January 1, 2017 – Initial assessment of conservation land acquisition programs.
- January 1, 2018 – Assessment of projects and initiatives related to water quality protection and restoration, including a review of financial assistance programs for various water projects such as potable water, wastewater, and surface water projects, and an assessment of regulatory programs and initiatives designed to protect water resources.
- January 1, 2019 – Continuation of the assessment in the 2018 report related to water quality protection and restoration.
- January 1, 2020 – Deployment of an integrated water supply and demand model, as well as an assessment of projects and initiatives associated with water supply and demand. This includes a review of regulatory and non-regulatory programs designed to ensure that sufficient water is available for the various consuming sectors while protecting natural systems.

Finally, some parts of this edition provided for background and context may not be included in future editions, although references may be made back to it. Other areas will be further developed and replacement tables and figures will be generated. In these cases, any significant differences will be noted.

2. Assessment of Florida's Conservation Lands

Florida has a long tradition of acquiring land and water areas to conserve and protect natural and cultural resources and to provide for resource-based recreation. Prior to the 1960s, Florida did not have any formal land acquisition programs and no dedicated funding sources for land acquisition for conservation and outdoor, resource-based recreation. Instead, land acquisition was ad hoc and the result of either specific appropriations to purchase particular parcels of land or donations from private landowners and the federal government.¹⁴

In 1963, the Land Acquisition Trust Fund (LATF) was created to fund the newly-established Outdoor Recreation and Conservation Program for the purchase of land for parks and recreation areas. The program was funded by a 5 percent tax collected on outdoor clothing and equipment. In 1968, the LATF was funded for the first time with bond proceeds: debt service on the \$20 million bond issuance was paid from Documentary Stamp Tax receipts collected from deeds and notes. In the 1970s, Florida voters approved a ballot referendum authorizing a \$200 million bond program to fund the Environmentally Endangered Lands (EEL) program and authorized an additional \$40 million in recreation bonds. Debt service on these bonds continued to be paid from a portion of the Documentary Stamp Tax.¹⁵

In 1979, the Conservation and Recreation Lands (CARL) program was created to replace and expand the former EEL program. Under the CARL program, funds were allocated for the acquisition of lands to protect and conserve natural resources and, for the first time, archeological and historical resources. However, unlike its predecessor, the CARL program was initially funded by proceeds collected from taxes levied on the severance of phosphate and other minerals. Later on, it received funding from the Documentary Stamp Tax. From 1979 through 1990, the CARL program protected approximately 181,000 acres of conservation and recreation lands at a cost of nearly \$356 million.¹⁶

In 1981, the Legislature authorized the sale of \$275 million in bonds to purchase lands along Florida's coastline. Known as the Save Our Coast program, this coastal land acquisition program was implemented as part of the LATF-funded programs and resulted in the purchase of more than 73 miles of coast line or 73,000 acres of coastal land.¹⁷

Also, in 1981, the Save Our Rivers program was created for the acquisition and restoration of water resources by encouraging the acquisition of buffer areas alongside surface water bodies. The program was funded from Documentary Stamp Tax revenues, and the funds were distributed to the five water management districts roughly in proportion to the population within their districts. Through the Save Our Rivers program, the water management districts acquired more than 1.7 million acres of land, including land acquired by the South Florida Water Management District as part of the restoration efforts of the Florida Everglades.¹⁸

¹⁴ Farr, James A., *Florida's Landmark Programs for Conservation and Recreation Land Acquisition* (2006), available at: http://www.dep.state.fl.us/lands/files/Florida_LandAcquisition.pdf.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ *Id.*

The Preservation 2000 program (P2000) was created in 1990 as an aggressive public land acquisition program aimed at preserving the quality of life in Florida. Under the P2000 program, \$3 billion in bonds was authorized over a ten-year period running from 1991 to 2000. The debt service was paid from Documentary Stamp Tax revenues. Each year, in an effort to counteract the alteration and development of natural areas resulting from Florida's rapidly growing population, bond proceeds were distributed to land acquisition programs such as the CARL program, the water management districts' Save Our Rivers programs, Florida Communities Trust and the recreational trails program. Under the P2000 program, over 1.7 million acres of land was acquired at a cost of nearly \$3.3 billion.¹⁹

Florida's current blueprint for public land acquisition is the Florida Forever program, which was created in 1999 as the successor to the P2000 program.²⁰ To date, the Florida Forever program has been responsible for the acquisition of 736,297 acres of land at a cost of nearly \$3 billion dollars.²¹ The Florida Forever program is discussed in greater detail in section 2.2 of this report.

Except as otherwise provided in law, the Board of Trustees of the Internal Improvement Trust Fund (Board of Trustees), comprised of the Governor, Attorney General, Chief Financial Officer, and Commissioner of Agriculture, holds title to state-owned lands and is charged with "acquisition, administration, management, control, supervision, conservation, protection, and disposition" of state lands.²² Lands vested in the Board of Trustees are:

- All swamp and overflow lands held by the state or which may hereafter inure to the state;
- All lands owned by the state by right of its sovereignty;
- All tidal lands;
- All lands covered by shallow waters of the ocean or gulf, or bays or lagoons thereof, and all lands owned by the state covered by fresh water;
- All parks, reservations, or lands or bottoms set aside in the name of the state, excluding lands held for transportation facilities and transportation corridors and canal rights-of-way;
- All lands which have accrued, or which may hereafter accrue, to the state from any source excluding lands held for transportation facilities and transportation corridors and canal rights-of-way, spoil areas, or borrow pits or any land, the title to which is vested or may become vested in any port authority, flood control district, water management district, or navigation district or agency created by any general or special act.²³

Accordingly, under the Florida Forever program and the previous acquisition programs, title to state land acquired for conservation purposes is held by the Board of Trustees.²⁴ Lands acquired

¹⁹ Source: Florida Department of Environmental Protection, Statistical Abstract of Land Conservation as of September 30, 2016. This data excludes payments for debt service.

²⁰ Ch. 99-247, Laws of Fla. (codified as amended at § 259.105, Fla. Stat.).

²¹ Source: Florida Department of Environmental Protection, Statistical Abstract of Land Conservation as of September 30, 2016. This data excludes payments for debt service.

²² § 253.03(1), Fla. Stat.

²³ *Id.*

²⁴ § 259.105(7)(c), Fla. Stat.

by the water management districts and local governments with funding from the Florida Forever program is held in the name of the acquiring governmental entity.²⁵

2.1 Percentage of Publicly-owned Real Property for Conservation Purposes

EDR is directed to analyze the percentage of Florida real property that is publicly owned for conservation purposes. The share of conservation lands can be measured and analyzed in various ways, and this report provides analyses in terms of shares of land acreage, land values, market values and property values represented by conservation lands.

The Florida Natural Areas Inventory (FNAI), a non-profit organization administered by the Florida State University, is one of the most complete repositories for geo-information on conservation land areas in Florida.²⁶ FNAI's primary contract is with the Florida Department of Environmental Protection (DEP) through which FNAI provides various services such as natural resource assessments in aid of assessing and setting priorities for the Florida Forever program.²⁷ Through its funding from DEP, FNAI also compiles the "Summary of Florida Conservation Lands," which provides a summary of conservation land acreages managed by federal, state, local, and private entities in Florida.²⁸ In order to be considered conservation lands for the purpose of FNAI's database:

"...a significant portion of the property must be undeveloped and retain most of the attributes one could expect it to have in its natural condition. In addition, the managing agency or organization must demonstrate a formal commitment to the conservation of the land in its natural condition."²⁹

For this report, EDR used FNAI data in identifying conservation lands in Florida as it appeared to provide the most comprehensive information on lands managed for conservation purposes by federal, state, local, and private entities.³⁰ While the FNAI data does provide rich data in terms of

²⁵ § 253.025, Fla. Stat.

²⁶ <http://www.fnai.org/conservationlands.cfm>

²⁷ <http://www.fnai.org/partnerships.cfm>

²⁸ See Florida Natural Areas Inventory, *Summary of Florida Conservation Lands Including Less-than-Fee Conservation Lands* (February 2016), available at: http://www.fnai.org/PDF/Maacres_201602_FCL_plus_LTF.pdf.

²⁹ http://www.fnai.org/conlands_faq.cfm

³⁰ It is important to note that with regard to state-owned lands, section 253.034, Florida Statutes, broadly defines the term "conservation lands" to mean: "[L]ands that are currently managed for conservation, outdoor resource-based recreation, or archaeological or historic preservation, except those lands that were acquired solely to facilitate the acquisition of other conservation lands. Lands acquired for uses other than conservation, outdoor resource-based recreation, or archaeological or historic preservation may not be designated conservation lands except as otherwise authorized under this section." The most notable differences in the definition of conservation lands observed thus far are with respect to historical or archaeological sites and certain less than fee interests. While the state's definition includes lands managed for historical or archaeological preservation (*e.g.*, lands managed by the Florida Department of State's Division of Historical Resources), according to FNAI, such lands would only be included in the FNAI database if the property is preserved in its natural state, and not for the purpose of preserving or restoring historic buildings or other land improvements. However, the FNAI data does include less than fee interests, such as conservation easements as defined in section 704.06, Florida Statutes, which are conveyed in perpetuity and are

boundaries and statistics, the data does not provide any economic information regarding the conservation lands. To acquire this information, EDR used the parcel-based ad valorem dataset. In order to conduct this analysis, EDR, with the assistance of both FNAI and the Department of Revenue (DOR), has built a new dataset that translates conservation land areas into their associated parcel IDs, with the relevant ad valorem tax information provided by the property appraisers for the state's 67 counties.

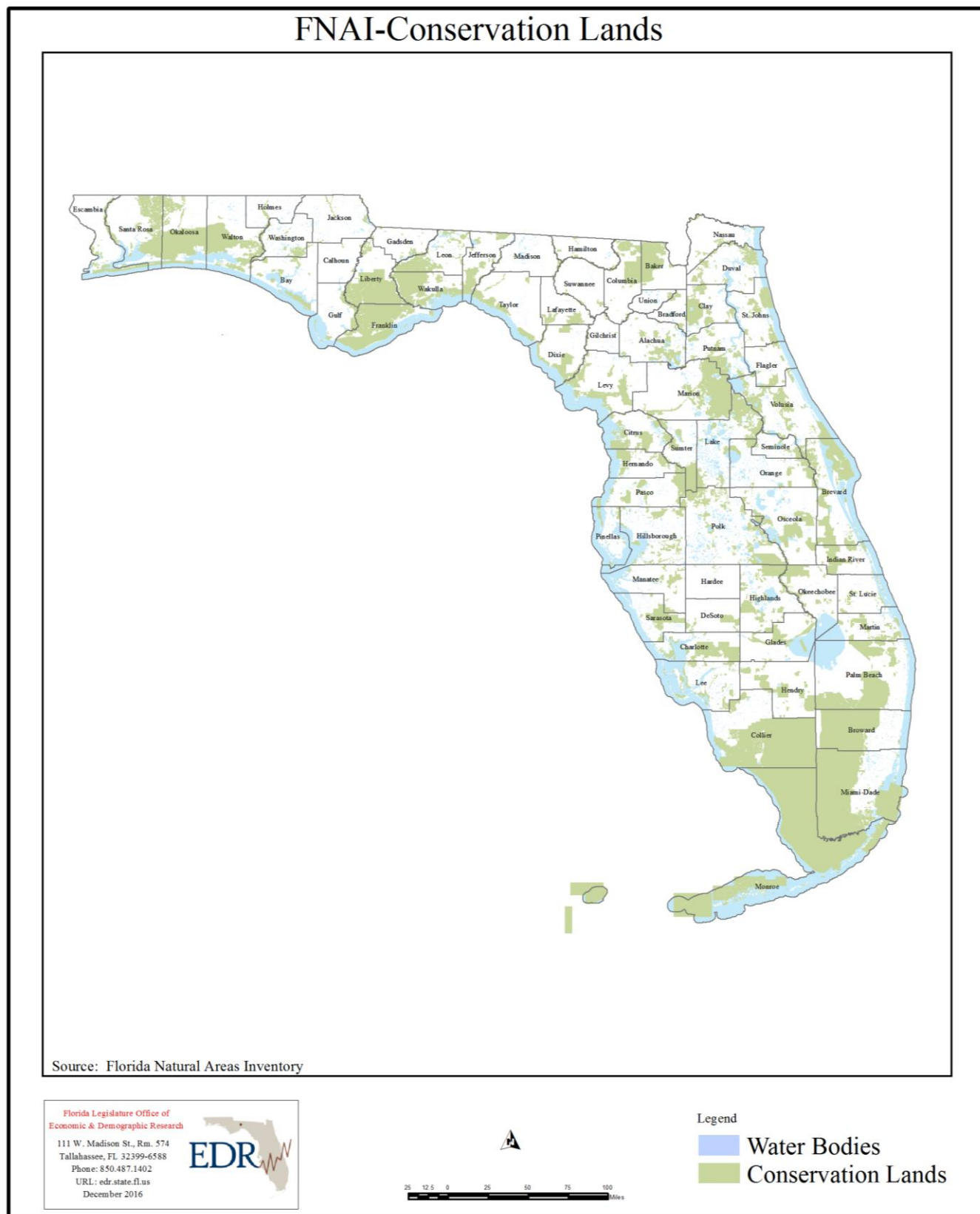
As of February 2016, all non-submerged conservation lands in Florida cover 10.56 million acres, comprising 30.66 percent of the total state land area (34.46 million acres).³¹ Figure 2.1.1 provides a map of all conservation lands in Florida.

[See map on the following page]

regularly monitored by an agency or other organization. This may include, for example, conservation easements that are held by the State or water management districts for the purpose of mitigating adverse impacts to wetlands and other surface waters caused by a permitted activity under part IV of chapter 373, Florida Statutes.

³¹ Florida's total land area has diminished over time. This may be the result of better measurement techniques, including GIS and aerial photography; land loss through erosion, natural disasters, hurricanes, climate change and global warming; or varying definitions that delineate land versus water areas. After reviewing different data sources, the study incorporates land area as measured by the US Department of Commerce, Bureau of the Census, from the 2010 Census by county. The Census Bureau reports land area in square meters, which was converted and rounded to the nearest acre. The statewide estimate of total land area is the sum of these county figures, with the exception of Monroe County. Due to Monroe County's unique geographic characteristics, the estimate includes some water areas.

Figure 2.1.1 Map of All Conservation Lands in Florida



Conservation lands in Florida are owned³² by federal, state, and local governments, or by private entities.³³ Of the total 10.56 million acres of conservation lands in Florida in 2016, 51.48 percent is owned by the state government, 39.95 percent is owned by the federal government, 5.06 percent is owned by local governments, and 3.52 percent is owned by private entities. At this time, every Florida county has publicly-owned lands dedicated to conservation purposes; the smallest public share occurs in Union County where it is just 2 percent.

Florida's 67 counties are divided into two groups—coastal and inland—to facilitate the presentation of conservation land ownership shares in Table 2.1.1 (Part I and Part II). The distribution of the conservation land ownership type is uneven across the state. More than 90 percent of conservation lands in Florida are owned by the federal and state government, and their respective ownership shares are highly concentrated in a few counties. Sixty-eight percent of the 4.22 million acres of conservation lands owned by the federal government are located in seven counties: Collier, Miami-Dade, Monroe, Okaloosa, and Wakulla in the coastal areas, and Liberty and Marion in the inland areas. Each of these counties has more than 200,000 federal acres. For instance, in Monroe County, nearly 90 percent of the county land is used for conservation purposes, and the federal government owns 95 percent of that. Similarly, uneven patterns across counties can be found in Table 2.1.1 for conservation lands owned by the state or regional governments. Fifty-eight percent of the 5.44 million acres of conservation lands owned by the state or regional governments is located in sixteen counties: Brevard, Broward, Charlotte, Citrus, Collier, Miami-Dade, Franklin, Levy, Palm Beach, Santa Rosa, and Volusia in the coastal areas, and Hendry, Lake, Osceola, Polk, and Sumter in the inland areas. Each of these counties has more than 100,000 state or regionally owned acres. In Broward, more than 60 percent of the land is used for conservation purposes, and more than 99 percent of that is owned by state or regional governments.

Conservation lands owned by local governments and private entities in Florida are dominated by their federal and state counterparts in most counties, although exceptions can be found in Bradford, Hillsborough, Pinellas, and Union counties. Overall, the share of privately held conservation lands is higher in the inland counties than in the coastal counties, and the local share is lower.

[See table on following page]

³² Due to the lack of ownership data at the county level, the FNAI managed area data is used as a proxy to calculate ownership shares. For the purposes of this report, ownership reflects the primary managing entity.

³³ Some of the state-owned conservation lands are managed across regions in the state (*e.g.*, the conservation lands managed by the five water management districts). In Table 2.1.1, such regional conservation lands are included in the State/Regional category.

Table 2.1.1 Part 1 - Conservation Lands by Ownership in Coastal Counties

County	Local		State/Regional		Federal		Private		Total
	Acres	%	Acres	%	Acres	%	Acres	%	Acres
Bay	2,938	4.33%	30,351	44.77%	28,349	41.82%	6,149	9.07%	67,787
Brevard	18,895	7.29%	159,156	61.39%	79,150	30.53%	2,055	0.79%	259,256
Broward	4,458	0.94%	469,593	99.05%	2	0.00%	33	0.01%	474,086
Charlotte	4,708	2.65%	104,727	58.99%	558	0.31%	67,539	38.04%	177,532
Citrus	290	0.20%	123,799	87.37%	17,447	12.31%	154	0.11%	141,690
Collier	4,292	0.48%	223,438	25.24%	645,164	72.87%	12,433	1.40%	885,327
Miami-Dade	10,376	1.21%	277,891	32.42%	555,412	64.80%	13,375	1.56%	857,054
Dixie	-	0.00%	80,229	73.33%	29,174	26.67%	-	0.00%	109,403
Duval	22,790	23.87%	29,318	30.71%	34,705	36.35%	8,660	9.07%	95,473
Escambia	1,749	3.89%	28,337	63.10%	12,391	27.59%	2,428	5.41%	44,905
Flagler	6,883	16.49%	31,260	74.90%	-	0.00%	3,590	8.60%	41,733
Franklin	52	0.02%	240,756	87.45%	33,244	12.08%	1,259	0.46%	275,311
Gulf	113	0.21%	53,537	98.29%	818	1.50%	-	0.00%	54,468
Hernando	1,094	1.16%	79,938	84.77%	12,997	13.78%	275	0.29%	94,304
Hillsborough	67,242	61.39%	36,284	33.13%	5,628	5.14%	380	0.35%	109,534
Indian River	4,969	4.89%	92,580	91.18%	972	0.96%	3,010	2.96%	101,531
Jefferson	28	0.03%	64,237	58.87%	8,506	7.79%	36,353	33.31%	109,124
Lee	30,355	30.38%	52,579	52.63%	7,562	7.57%	9,413	9.42%	99,909
Levy	3,675	2.11%	145,146	83.49%	25,008	14.39%	9	0.01%	173,838
Manatee	25,934	43.62%	30,680	51.60%	1,201	2.02%	1,642	2.76%	59,457
Martin	2,716	2.96%	82,976	90.49%	4,295	4.68%	1,707	1.86%	91,694
Monroe	1,159	0.17%	15,485	2.25%	669,312	97.45%	861	0.13%	686,817
Nassau	300	1.06%	22,231	78.88%	4	0.01%	5,649	20.04%	28,184
Okaloosa	318	0.10%	71,923	22.78%	243,524	77.12%	-	0.00%	315,765
Palm Beach	47,758	10.10%	281,939	59.64%	143,023	30.25%	12	0.00%	472,732
Pasco	15,765	14.12%	94,571	84.68%	-	0.00%	1,348	1.21%	111,684
Pinellas	17,148	81.36%	3,773	17.90%	152	0.72%	3	0.01%	21,076
St. Johns	4,244	5.93%	60,723	84.84%	296	0.41%	6,314	8.82%	71,577
St. Lucie	14,241	38.96%	19,723	53.96%	79	0.22%	2,506	6.86%	36,549
Santa Rosa	238	0.09%	181,240	70.81%	72,996	28.52%	1,490	0.58%	255,964
Sarasota	85,178	46.04%	98,925	53.48%	6	0.00%	883	0.48%	184,992
Taylor	-	0.00%	90,902	93.65%	1,291	1.33%	4,873	5.02%	97,066
Volusia	50,400	22.04%	127,746	55.85%	47,850	20.92%	2,720	1.19%	228,716
Wakulla	204	0.09%	10,953	4.72%	219,890	94.67%	1,231	0.53%	232,278
Walton	215	0.12%	92,051	50.81%	82,980	45.81%	5,909	3.26%	181,155
Group	450,725	6.22%	3,608,997	49.79%	2,983,986	41.17%	204,263	2.82%	7,247,971
State	534,525	5.06%	5,437,964	51.48%	4,219,775	39.95%	371,485	3.52%	10,563,749

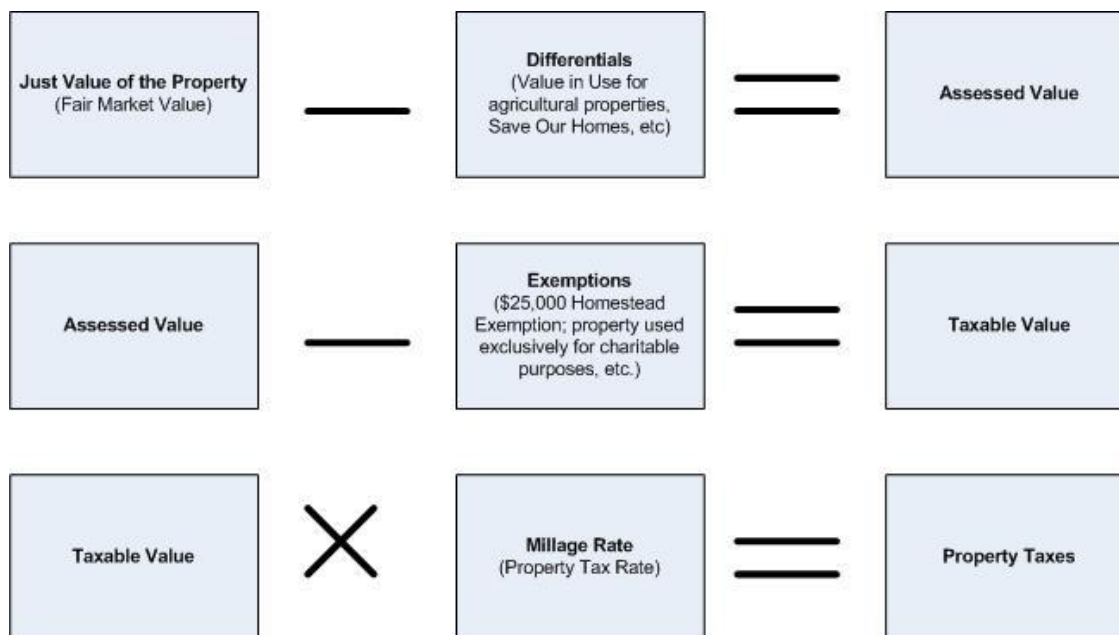
Table 2.1.1 Part 2 - Conservation Lands by Ownership in Inland Counties

County	Local		State/Regional		Federal		Private		Total
	Acres	%	Acres	%	Acres	%	Acres	%	Acres
Alachua	20,113	17.72%	89,486	78.82%	184	0.16%	3,752	3.30%	113,535
Baker	2,574	1.57%	38,273	23.32%	123,280	75.11%	-	0.00%	164,127
Bradford	125	0.61%	9,553	46.51%	24	0.12%	10,838	52.77%	20,540
Calhoun	-	0.00%	4,704	83.52%	908	16.12%	20	0.36%	5,632
Clay	1,152	0.83%	128,055	92.15%	-	0.00%	9,757	7.02%	138,964
Columbia	1,106	0.75%	28,330	19.19%	116,207	78.72%	1,971	1.34%	147,614
DeSoto	208	0.43%	45,027	92.59%	3,020	6.21%	377	0.78%	48,632
Gadsden	220	1.26%	13,887	79.43%	-	0.00%	3,377	19.31%	17,484
Gilchrist	255	3.33%	7,275	95.12%	-	0.00%	118	1.54%	7,648
Glades	205	0.20%	72,394	70.09%	1,777	1.72%	28,906	27.99%	103,282
Hamilton	4	0.02%	23,517	97.51%	460	1.91%	136	0.56%	24,117
Hardee	-	0.00%	2,345	100.00%	-	0.00%	-	0.00%	2,345
Hendry	-	0.00%	111,370	73.42%	36,602	24.13%	3,715	2.45%	151,687
Highlands	1,274	0.72%	49,499	27.79%	112,421	63.12%	14,911	8.37%	178,105
Holmes	-	0.00%	12,785	100.00%	-	0.00%	-	0.00%	12,785
Jackson	808	4.16%	18,166	93.57%	-	0.00%	440	2.27%	19,414
Lafayette	-	0.00%	59,817	100.00%	-	0.00%	-	0.00%	59,817
Lake	9,445	4.45%	113,283	53.40%	84,486	39.83%	4,913	2.32%	212,127
Leon	4,654	3.02%	15,497	10.06%	105,176	68.27%	28,728	18.65%	154,055
Liberty	-	0.00%	58,424	17.33%	272,301	80.79%	6,319	1.87%	337,044
Madison	-	0.00%	15,019	97.06%	-	0.00%	455	2.94%	15,474
Marion	1,396	0.39%	85,922	23.83%	273,036	75.72%	234	0.06%	360,588
Okeechobee	-	0.00%	80,117	79.30%	18,628	18.44%	2,279	2.26%	101,024
Orange	9,232	9.32%	85,556	86.38%	-	0.00%	4,255	4.30%	99,043
Osceola	5,750	3.12%	165,123	89.60%	1,945	1.06%	11,468	6.22%	184,286
Polk	16,900	5.81%	194,882	67.05%	57,501	19.78%	21,385	7.36%	290,668
Putnam	1,435	1.23%	87,811	75.04%	27,359	23.38%	415	0.35%	117,020
Seminole	6,905	18.63%	29,063	78.42%	474	1.28%	619	1.67%	37,061
Sumter	-	0.00%	111,238	100.00%	-	0.00%	-	0.00%	111,238
Suwannee	39	0.19%	20,632	99.35%	-	0.00%	96	0.46%	20,767
Union	-	0.00%	145	2.02%	-	0.00%	7,034	97.98%	7,179
Washington	-	0.00%	51,772	98.66%	-	0.00%	704	1.34%	52,476
Group	83,800	2.53%	1,828,967	55.16%	1,235,789	37.27%	167,222	5.04%	3,315,778
State	534,525	5.06%	5,437,964	51.48%	4,219,775	39.95%	371,485	3.52%	10,563,749

The acreage land share of conservation lands can also be considered in terms of its share of land value and other metrics from the property tax rolls. In this part of the analysis, the just value (JV) reported on the property tax rolls is used as a rough proxy for the market value of real properties designated as conservation lands. Since the property tax rolls include separate value breakouts for improvements and land, EDR has been able to isolate just the land values when important to the analysis to do so. However, unless specifically indicated otherwise, the values reported in this report are inclusive of any improvements.

The diagram below provides a tool to facilitate this discussion. Very broadly speaking, the essential operation of Florida's property tax system (ad valorem taxes) takes on the following form; however, the mechanics of implementation vary slightly.³⁴

Figure 2.1.2 Property Tax System Diagram



As shown in the state totals at the bottom of Part 3 of Tables 2.1.2, 2.1.3, and 2.1.4³⁵, the 30.66 percent land share in acres only translates into 4.46 percent of the land value reported on property tax rolls and 1.82 percent of total JV in the statewide property tax roll for 2016. In part, this is because a significant portion of the conservation land in Florida is relatively remote from the state's major economic development centers or otherwise not conducive to development. Those lands—at least temporarily—are restricted to conservation purposes and hence are valued for tax purposes at far less than their counterparts in urban or residential areas. This treatment has more to do with the tax structure than societal or economic value.

Shares can be similarly calculated for conservation lands in terms of assessed value (AV) or taxable value (TV). In terms of the AV share, 30.66 percent of the land share in acres contributes only 1.93 percent to the county assessed value (CAV) and 1.97 percent to the school-district

³⁴ For additional discussion, see the section on Property Taxes in Florida included in the 2007 report by EDR at the following link: <http://edr.state.fl.us/Content/special-research-projects/property-tax-study/Ad%20Valorem-iterim-report.pdf>.

³⁵ Acronyms in the table are the ones commonly used in ad valorem tax: JV – Just Value, CAV – County Assessed Value, SAV – School-district Assessed Value, CTV – County Taxable Value, STV – School-district Taxable Value, LND_V – Land Value. These values are contained in the Name-Address-Legal (NAL) database of ad-valorem tax provided by DOR.

assessed (SAV).³⁶ Taxable value is even more skewed. Section 196.26, Florida Statutes, provides that if certain privately-held land is dedicated in perpetuity for conservation purposes and used exclusively for those purposes, it is fully exempted from ad valorem taxes; if it is dedicated in perpetuity for conservation purposes but also used for commercial purposes, it is 50 percent exempted from ad valorem taxes.³⁷ More importantly, there is a total exemption for property owned by governmental units, which serves a public purpose.³⁸ Because of special classified use assessments, the exemptions described above, and other possible ad valorem tax exemptions that are available to these properties,³⁹ the 30.66 percent land share contributes only 0.14 percent to the state's total ad valorem taxable value (TV) in 2016 (either CTV-based or STV-based).⁴⁰ Further, virtually all of the 0.14 percent of taxable value is attributable to the 3.52 percent of acres that is privately owned.

When the acreage land share is examined at the county level, the differences among counties are significant. Conservation lands are distributed from a high of 89.59 percent of all of the acres in Monroe County to a low of 0.57 percent of the acres in Hardee County. To further demonstrate the differences across the state, the 67 counties are divided into three groups: fiscally constrained counties (FCC), non-FCC coastal counties and non-FCC inland counties. This is done in order to tease out any variances between the three groups. Parts 1 to 3 of Table 2.1.2 provide county-level tax impacts⁴¹, develop metrics for conservation lands, and calculate shares for the 28 non-FCC coastal counties of statewide metrics. Parts 1 to 3 of Table 2.1.3 do the same for the 10 non-FCC inland counties and Parts 1 to 3 of Table 2.1.4 for the 29 FCCs (with the state averages listed at the bottom of each table for ease of comparison).

As shown on Part 3 of Tables 2.1.2, 2.1.3., and 2.1.4., most counties have sizable conservation land shares: nine counties have conservation land shares greater than one half of their total acreage. Six of these are in the non-FCC coastal counties (Broward—61.23 percent, Collier—69.22 percent, Miami-Dade—70.57 percent; Monroe—89.59 percent, Okaloosa—53.04 percent, and Sarasota—52.00 percent) and three are in the FCCs (Franklin—80.45 percent, Liberty—63.03 percent, and Wakulla—59.85 percent). At the opposite extreme, only twelve counties have shares of less than ten percent (Calhoun, Gadsden, Gilchrist, Hamilton, Hardee, Holmes, Jackson, Madison, Nassau, St. Lucie, Suwannee, and Union), and ten of the twelve are located in FCCs.

³⁶ The AV share is slightly higher than the JV share because residential properties (particularly those that are homesteads) qualify for more favorable treatments (such as Save Our Homes) than the properties designated as conservation lands. Such treatments make the assessed base (the denominator) smaller and hence the AV share bigger.

³⁷ Section 218.125, Florida Statutes, directs the Legislature to appropriate funds to offset the reduction in ad valorem tax revenue experienced by fiscally constrained counties as a result of the ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, as provided in amendments in article VII, section 3(f) of the Florida Constitution. To participate in the distribution of funds, each fiscally constrained county is required to apply annually to the Department of Revenue and provide documentation to support the county's estimated reduction in ad valorem taxes as a result of the constitutional amendment. The county's ad valorem tax revenue is calculated as 95% of the estimated reduction in taxable value multiplied by the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. For Fiscal Year 2016-17, the estimated distribution is \$461,993.

³⁸ § 196.199, Fla. Stat.

³⁹ There are more than 80 ad valorem tax exemptions and uniquely tracked property tax treatments in Florida.

⁴⁰ The TV share is a critical component in determining the impact of conservation lands on the ad valorem tax roll.

⁴¹ For the purpose of Part 1 of these tables, "County Tax" does not include municipal or special district taxes.

Viewing each of the three groupings as a whole, the natural beauty of the beaches located in the 28 non-FCC coastal counties constitutes one of the most important attributes of Florida's brand. Further, while the state's wide-ranging natural resources provide rich ecological values (such as wetlands) throughout Florida, they are more concentrated in the coastal counties. Thus, it stands to reason that coastal counties have proportionately more conservation lands. The average conservation land share of non-FCC coastal counties is 39.11 percent, which is greater than the state average of 30.66 percent. This share is 27.83 percent for the non-FCC inland counties and 21.33 percent for the FCC group.⁴²

The non-FCC coastal counties occupy 45.99 percent of the total land in the state and have 58.66 percent of the state's total conservation land acreage (6.20 million acres out of the state's total of 10.56 million acres in conservation lands). This compares to the 10 non-FCC inland counties that have only 17.75 percent of the state's total land and 16.11 percent of the state's total conservation land acreage (1.7 million acres of conservation lands). While the 29 FCCs occupy 36.27 percent of the total state land, their 2.67 million acres of conservation lands contribute only 25.23 percent to the state's total conservation land acreage (most of the FCCs are located in inland areas).

In Part 1 of Tables 2.1.2, 2.1.3, and 2.1.4, EDR used the JV associated with conservation lands and local millage rates to project potential tax losses by county. The task is problematic because a counterfactual situation has to be assumed: if the lands were not conservation lands, what would be the taxable value for each individual parcel? While more work in this area can be done in the future, for now, EDR used the simplifying assumption that the lands are largely vacant and would otherwise be ineligible for any exemptions or special classified use assessments. Effectively, this means that their highest and best use is in conservation. As a result, no assumptions are made regarding alternative development patterns, producing a snapshot of the current situation rather than a probable future outcome. Similarly, it is unknown how local governments would respond if the taxable value were restored to the rolls. Would they retain the same millage rates and raise more taxes, would they reduce the millage rates commensurate with the increase in taxes made possible by the higher level of taxable value, or a combination of both? The possible answers to this latter question produce different characterizations of what is happening today. If the millage rates were retained after restoration, the current tax treatment of conservation lands results in lost taxes. If the millage rate were lowered in this situation, the current tax treatment causes a shift of taxes to other property owners—effectively causing them to pay higher taxes than they otherwise would have.

Using the millage rates for 2016, the potential tax shifts or losses for all counties would be nearly \$318 million. For school taxes, the potential tax shifts or losses would be nearly \$260 million. At the county level, the greatest loss in taxable value would occur in the non-FCC coastal counties, which would collectively lose or shift \$209.3 million in county taxes and \$177.8 million in school taxes. This stands to reason given both the large number of coastal conservation lands and the higher property values seen in these areas. The greatest dollar shifts or losses in potential county taxes would occur in eight counties, seven of which are non-FCC coastal counties: Brevard—\$10.2 million, Miami-Dade—\$17.7 million, Duval—\$19.8 million, Escambia—\$25.6 million, Hillsborough—\$11.1 million, Monroe—\$11.5 million, and Palm Beach—\$20.3 million. The

⁴² Conservation land acreage data in this report are somewhat different from those provided by FNAI, due to the possibility of different technical tolerance levels used in the GIS computation.

eighth county is Alachua at \$26.2 million. At the opposite extreme, 18 counties would have county tax shifts or losses of less than \$1 million, and one third of those are FCCs with losses of less than \$250,000 (Calhoun, Gadsden, Gilchrist, Hardee, Holmes, and Madison).

Finally, it is worth noting that the 18 counties with the lowest tax shifts or losses described above may still experience significant fiscal burdens because of the magnitude of those losses (albeit low dollar value) relative to their total levy. To analyze this, EDR developed an implied share of the tax base that is lost due to the presence of conservation lands. Statewide, 2.55 percent of county tax base and 2.29 percent of the school tax base are lost to conservation. While both the non-FCC coastal land grouping and the non-FCC inland land grouping roughly match the statewide percentages, the FCC grouping has 13.78 percent of its county tax base and 12.57 percent of its school tax base lost to conservation. Not only are these percentages much higher than the statewide averages, 15 of the 29 FCC counties have implied shares of lost tax bases that exceed 10 percent—the highest is Liberty County at 69.54 percent. The non-FCC inland land grouping had only one county greater than 10 percent (Alachua at 15.67 percent) and the non-FCC coastal land grouping had only three counties (Escambia at 20.21 percent, Monroe at 10.12 percent and Santa Rosa at 10.33 percent).

[See detailed tables on the following pages]

Table 2.1.2 Part 1 - Tax Impact of Conservation Lands in Coastal Non-FCCs

County	Potential Tax Collection from All Cons. Land		Actual Tax Collection on Cons. Land		Impact on Tax Collection from Cons. Land		Implied Share of Tax Base Lost	
	County Tax	School Tax	County Tax	School Tax	County Tax	School Tax	County Base	School Base
Bay	\$4,825,638	\$5,724,599	\$23,892	\$35,669	\$4,801,746	\$5,688,929	6.01%	5.62%
Brevard	\$10,256,540	\$9,634,792	\$86,490	\$86,746	\$10,170,050	\$9,548,046	4.56%	4.05%
Broward	\$9,824,439	\$8,964,028	\$47,540	\$48,511	\$9,776,899	\$8,915,517	0.83%	0.75%
Charlotte	\$2,380,674	\$1,753,422	\$20,686	\$16,533	\$2,359,989	\$1,736,889	1.84%	1.64%
Citrus	\$6,072,179	\$4,614,523	\$32,908	\$26,860	\$6,039,272	\$4,587,664	8.93%	8.09%
Collier	\$14,334,840	\$14,140,991	\$6,050,867	\$6,759,367	\$8,283,973	\$7,381,624	2.03%	1.71%
Dade	\$18,104,545	\$16,370,061	\$454,038	\$524,555	\$17,650,507	\$15,845,506	0.92%	0.79%
Duval	\$21,470,998	\$12,764,896	\$1,662,463	\$1,087,464	\$19,808,535	\$11,677,432	3.34%	3.02%
Escambia	\$25,636,527	\$23,531,806	\$12,277	\$11,365	\$25,624,250	\$23,520,441	20.21%	18.52%
Flagler	\$808,078	\$611,923	\$31,174	\$24,041	\$776,904	\$587,882	1.19%	1.04%
Hernando	\$3,259,520	\$2,508,390	\$9,213	\$7,433	\$3,250,307	\$2,500,957	5.30%	4.61%
Hillsborough	\$11,242,472	\$7,443,675	\$142,743	\$95,173	\$11,099,729	\$7,348,502	1.48%	1.34%
Indian River	\$3,908,639	\$3,812,579	\$193,563	\$205,485	\$3,715,077	\$3,607,094	3.25%	2.99%
Lee	\$3,491,402	\$3,254,519	\$65,488	\$62,298	\$3,425,913	\$3,192,221	0.70%	0.63%
Manatee	\$1,418,765	\$1,251,687	\$92,228	\$87,176	\$1,326,537	\$1,164,511	0.60%	0.55%
Martin	\$7,918,721	\$5,801,857	\$223,188	\$164,903	\$7,695,534	\$5,636,954	4.64%	4.27%
Monroe	\$12,582,364	\$9,640,853	\$1,071,595	\$929,679	\$11,510,769	\$8,711,174	10.12%	9.20%
Nassau	\$1,615,472	\$1,338,592	\$13,495	\$11,917	\$1,601,977	\$1,326,675	2.83%	2.60%
Okaloosa	\$5,165,802	\$7,527,784	\$172,484	\$262,915	\$4,993,317	\$7,264,869	6.62%	6.18%
Palm Beach	\$20,517,334	\$16,378,840	\$241,367	\$200,555	\$20,275,968	\$16,178,285	1.46%	1.34%
Pasco	\$2,772,700	\$1,908,100	\$214,658	\$152,355	\$2,558,042	\$1,755,745	1.23%	1.11%
Pinellas	\$3,926,401	\$3,093,272	\$19,968	\$17,346	\$3,906,432	\$3,075,926	0.66%	0.60%
St. Johns	\$3,739,945	\$3,276,251	\$490,096	\$459,894	\$3,249,849	\$2,816,357	1.93%	1.76%
St. Lucie	\$3,763,243	\$2,097,098	\$159,579	\$99,085	\$3,603,663	\$1,998,013	2.01%	1.72%
Santa Rosa	\$5,843,004	\$6,116,925	\$36,496	\$41,308	\$5,806,509	\$6,075,616	10.33%	9.23%
Sarasota	\$4,832,261	\$6,647,948	\$14,091	\$20,571	\$4,818,170	\$6,627,377	1.79%	1.65%
Volusia	\$7,676,889	\$5,091,408	\$256,671	\$178,224	\$7,420,218	\$4,913,185	2.62%	2.35%
Walton	\$3,802,486	\$4,174,765	\$17,828	\$20,057	\$3,784,658	\$4,154,707	5.04%	4.65%
Group	\$221,191,879	\$189,475,583	\$11,857,087	\$11,637,487	\$209,334,792	\$177,838,096	2.21%	1.98%
State	\$331,889,002	\$272,923,087	\$13,924,253	\$13,263,793	\$317,964,749	\$259,659,294	2.55%	2.29%

Table 2.1.2 Part 2 - Real Property Values of Conservation Lands in Coastal Non-FCCs (in \$millions)

County	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Bay	\$884.11	\$865.53	\$874.31	\$4.38	\$5.51	\$529.16	67,787
Brevard	\$1,393.12	\$1,380.25	\$1,384.13	\$11.75	\$12.54	\$1,319.36	259,256
Broward	\$1,297.95	\$1,202.74	\$1,295.05	\$6.28	\$7.02	\$1,236.32	474,086
Charlotte	\$253.13	\$249.17	\$250.42	\$2.20	\$2.39	\$241.94	177,532
Citrus	\$666.36	\$606.53	\$665.96	\$3.61	\$3.88	\$654.02	141,690
Collier	\$2,696.09	\$2,468.31	\$2,587.42	\$1,138.04	\$1,288.73	\$1,710.41	885,327
Dade	\$2,235.74	\$2,092.83	\$2,222.85	\$56.07	\$71.64	\$1,632.26	857,054
Duval	\$1,876.64	\$1,752.64	\$1,805.39	\$145.30	\$159.87	\$1,389.43	95,473
Escambia	\$3,422.31	\$3,347.65	\$3,411.01	\$1.64	\$1.65	\$2,406.66	44,905
Flagler	\$88.02	\$45.23	\$59.64	\$3.40	\$3.46	\$52.52	41,733
Hernando	\$365.18	\$364.72	\$364.80	\$1.03	\$1.08	\$356.54	94,304
Hillsborough	\$1,077.86	\$1,031.83	\$1,066.41	\$13.69	\$13.78	\$744.57	109,534
Indian River	\$514.52	\$460.68	\$479.90	\$25.48	\$27.73	\$465.64	101,531
Lee	\$465.66	\$368.08	\$418.37	\$8.73	\$8.91	\$387.46	99,909
Manatee	\$180.88	\$152.97	\$174.38	\$11.76	\$12.60	\$165.27	59,457
Martin	\$843.17	\$611.29	\$731.58	\$23.76	\$23.96	\$691.03	91,694
Monroe	\$2,767.18	\$2,709.82	\$2,755.01	\$235.67	\$266.84	\$1,669.75	686,817
Nassau	\$197.03	\$107.36	\$191.60	\$1.65	\$1.75	\$187.82	28,184
Okaloosa	\$1,089.88	\$1,077.83	\$1,089.68	\$36.39	\$38.07	\$800.37	315,765
Palm Beach	\$2,316.67	\$1,890.79	\$2,135.16	\$27.25	\$28.37	\$1,716.27	472,732
Pasco	\$281.56	\$208.38	\$209.18	\$21.80	\$22.48	\$200.90	111,684
Pinellas	\$422.69	\$417.87	\$422.45	\$2.15	\$2.37	\$392.78	21,076
St. Johns	\$477.10	\$431.93	\$437.92	\$62.52	\$66.97	\$367.99	71,577
St. Lucie	\$302.74	\$263.88	\$274.55	\$12.84	\$14.30	\$251.21	36,549
Santa Rosa	\$894.29	\$879.35	\$880.30	\$5.59	\$6.04	\$796.78	255,964
Sarasota	\$894.38	\$345.98	\$855.37	\$2.61	\$2.77	\$829.57	184,992
Volusia	\$743.49	\$645.00	\$687.35	\$24.86	\$26.03	\$637.53	228,716
Walton	\$804.23	\$674.33	\$802.84	\$3.77	\$3.86	\$795.60	181,155
Group	\$29,451.95	\$26,652.96	\$28,533.04	\$1,894.21	\$2,124.62	\$22,629.14	6,196,483
State	\$41,042.51	\$36,411.02	\$38,903.21	\$2,120.44	\$2,357.85	\$30,194.74	10,563,749

Table 2.1.2 Part 3 - Shares of Conservation Lands in Coastal non-FCCs

County	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Bay	4.67%	4.82%	4.82%	0.03%	0.04%	8.96%	13.96%
Brevard	2.87%	3.37%	3.31%	0.04%	0.04%	10.48%	39.88%
Broward	0.55%	0.62%	0.64%	0.00%	0.00%	2.26%	61.23%
Charlotte	1.26%	1.48%	1.43%	0.02%	0.02%	4.59%	40.78%
Citrus	6.03%	6.17%	6.62%	0.05%	0.05%	19.70%	38.06%
Collier	2.71%	2.93%	2.95%	1.51%	1.59%	5.20%	69.22%
Dade	0.62%	0.74%	0.71%	0.02%	0.03%	1.25%	70.57%
Duval	2.43%	2.58%	2.59%	0.29%	0.29%	5.76%	19.57%
Escambia	14.12%	15.29%	15.26%	0.01%	0.01%	30.90%	10.69%
Flagler	0.82%	0.49%	0.63%	0.05%	0.04%	1.98%	13.43%
Hernando	3.29%	3.67%	3.66%	0.02%	0.01%	12.06%	31.18%
Hillsborough	0.99%	1.10%	1.11%	0.02%	0.02%	2.41%	16.78%
Indian River	2.36%	2.57%	2.61%	0.18%	0.18%	6.87%	31.55%
Lee	0.50%	0.48%	0.51%	0.01%	0.01%	1.63%	19.90%
Manatee	0.46%	0.46%	0.51%	0.04%	0.04%	1.62%	12.50%
Martin	3.36%	2.95%	3.41%	0.14%	0.13%	5.83%	26.36%
Monroe	8.46%	9.60%	9.16%	1.05%	1.08%	9.77%	89.59%
Nassau	1.98%	1.29%	2.24%	0.02%	0.02%	5.78%	6.79%
Okaloosa	5.22%	5.61%	5.63%	0.24%	0.24%	11.52%	53.04%
Palm Beach	1.03%	1.03%	1.12%	0.02%	0.02%	2.60%	37.50%
Pasco	0.87%	0.73%	0.73%	0.10%	0.10%	2.42%	23.36%
Pinellas	0.44%	0.51%	0.50%	0.00%	0.00%	1.24%	12.03%
St. Johns	1.59%	1.68%	1.66%	0.30%	0.29%	3.81%	18.62%
St. Lucie	1.28%	1.38%	1.36%	0.09%	0.09%	3.96%	9.99%
Santa Rosa	7.20%	7.72%	7.67%	0.07%	0.07%	19.23%	39.54%
Sarasota	1.27%	0.59%	1.39%	0.01%	0.01%	3.59%	52.00%
Volusia	1.75%	1.78%	1.85%	0.09%	0.09%	6.12%	32.46%
Walton	4.28%	4.00%	4.44%	0.03%	0.02%	10.73%	27.28%
Group	1.62%	1.76%	1.79%	0.16%	0.16%	4.04%	39.11%
State	1.82%	1.93%	1.97%	0.14%	0.14%	4.46%	30.66%

Table 2.1.3 Part 1 - Tax Impact of Conservation Lands in Inland non-FCCs

County	Potential Tax Collection from All Cons. Land		Actual Tax Collection on Cons. Land		Impact on Tax Collection from Cons. Land		Implied Share of Tax Base Lost	
	County Tax	School Tax	County Tax	School Tax	County Tax	School Tax	County Base	School Base
Alachua	\$26,291,188	\$16,477,021	\$122,368	\$79,350	\$26,168,820	\$16,397,670	15.67%	14.35%
Clay	\$2,470,946	\$2,052,823	\$10,425	\$10,135	\$2,460,521	\$2,042,688	3.41%	3.01%
Lake	\$3,146,825	\$2,819,442	\$56,392	\$54,389	\$3,090,433	\$2,765,053	2.47%	2.19%
Leon	\$4,773,217	\$3,694,107	\$85,727	\$69,673	\$4,687,490	\$3,624,433	3.73%	3.41%
Marion	\$7,322,980	\$7,907,377	\$65,812	\$73,598	\$7,257,167	\$7,833,779	6.54%	5.91%
Orange	\$6,750,331	\$7,167,478	\$55,741	\$59,576	\$6,694,589	\$7,107,901	0.90%	0.81%
Osceola	\$9,325,440	\$7,671,122	\$69,981	\$58,274	\$9,255,459	\$7,612,847	5.33%	4.97%
Polk	\$2,034,203	\$1,765,563	\$394,153	\$349,769	\$1,640,050	\$1,415,794	0.88%	0.78%
Seminole	\$948,171	\$1,037,461	\$41,896	\$56,837	\$906,275	\$980,624	0.49%	0.44%
Sumter	\$951,377	\$928,455	\$10,448	\$10,545	\$940,930	\$917,910	1.60%	1.46%
Group	\$64,014,678	\$51,520,848	\$912,944	\$822,147	\$63,101,734	\$50,698,701	2.72%	2.45%
State	\$331,889,002	\$272,923,087	\$13,924,253	\$13,263,793	\$317,964,749	\$259,659,294	2.55%	2.29%

Table 2.1.3 Part 2 - Real Property Values of Conservation Lands in Inland Non-FCCs (in \$millions)

County	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Alachua	\$2,076.24	\$2,037.40	\$2,043.97	\$9.66	\$10.00	\$224.13	113,535
Clay	\$303.58	\$243.26	\$290.17	\$1.28	\$1.50	\$259.44	138,964
Lake	\$410.10	\$404.87	\$404.91	\$7.35	\$7.91	\$393.54	212,127
Leon	\$539.29	\$488.87	\$519.35	\$9.69	\$10.17	\$365.91	154,055
Marion	\$1,000.68	\$861.73	\$973.15	\$8.99	\$9.31	\$941.79	360,588
Orange	\$917.61	\$822.50	\$916.80	\$7.58	\$7.63	\$353.77	99,043
Osceola	\$1,110.95	\$857.43	\$861.44	\$8.34	\$8.44	\$856.07	184,286
Polk	\$259.76	\$226.91	\$227.81	\$50.33	\$51.46	\$171.85	290,668
Seminole	\$137.28	\$124.97	\$135.82	\$6.07	\$7.52	\$132.40	37,061
Sumter	\$160.63	\$133.40	\$133.42	\$1.76	\$1.82	\$132.22	111,238
Group	\$6,916.12	\$6,201.35	\$6,506.84	\$111.05	\$115.77	\$3,831.11	1,701,565
State	\$41,042.51	\$36,411.02	\$38,903.21	\$2,120.44	\$2,357.85	\$30,194.74	10,563,749

Table 2.1.3 Part 3 - Shares of Conservation Lands in Inland Non-FCCs

County	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Alachua	9.75%	10.54%	10.44%	0.09%	0.08%	5.31%	20.27%
Clay	2.19%	2.01%	2.37%	0.01%	0.02%	6.46%	35.93%
Lake	1.76%	1.87%	1.86%	0.05%	0.04%	5.66%	35.32%
Leon	2.27%	2.26%	2.36%	0.07%	0.07%	6.14%	36.10%
Marion	4.11%	4.24%	4.71%	0.06%	0.06%	16.12%	35.56%
Orange	0.63%	0.66%	0.69%	0.01%	0.01%	0.87%	17.13%
Osceola	3.68%	3.47%	3.44%	0.04%	0.04%	13.57%	21.69%
Polk	0.69%	0.70%	0.69%	0.21%	0.19%	1.84%	25.26%
Seminole	0.36%	0.38%	0.40%	0.02%	0.03%	1.33%	18.73%
Sumter	1.13%	1.09%	1.08%	0.02%	0.02%	5.46%	31.78%
Group	1.86%	1.92%	1.95%	0.05%	0.04%	4.00%	27.83%
State	1.82%	1.93%	1.97%	0.14%	0.14%	4.46%	30.66%

Table 2.1.4 Part 1 - Tax Impact of Conservation Lands in FCCs

COUNTY	Potential Tax Collection from All Cons. Land		Actual Tax Collection on Cons. Land		Impact on Tax Collection from Cons. Land		Implied Share of Tax Base Lost	
	County Tax	School Tax	County Tax	School Tax	County Tax	School Tax	County Base	School Base
Baker	\$1,168,784	\$895,304	\$14,393	\$11,116	\$1,154,391	\$884,188	16.06%	14.20%
Bradford	\$504,988	\$365,721	\$578	\$418	\$504,411	\$365,303	7.18%	6.39%
Calhoun	\$88,883	\$59,896	\$2,700	\$1,819	\$86,183	\$58,077	2.73%	2.41%
Columbia	\$1,647,571	\$1,185,174	\$56,308	\$40,505	\$1,591,263	\$1,144,669	7.68%	6.70%
DeSoto	\$1,731,017	\$1,163,400	\$84,418	\$56,750	\$1,646,600	\$1,106,650	12.99%	12.06%
Dixie	\$2,824,502	\$1,458,033	\$74,637	\$38,528	\$2,749,865	\$1,419,505	31.84%	30.62%
Franklin	\$1,848,184	\$1,597,309	\$20,012	\$17,939	\$1,828,172	\$1,579,370	13.91%	13.08%
Gadsden	\$220,818	\$167,385	\$4,594	\$3,652	\$216,224	\$163,733	2.26%	2.00%
Gilchrist	\$236,811	\$147,263	\$2,982	\$1,897	\$233,829	\$145,367	4.39%	3.86%
Glades	\$4,831,304	\$2,587,262	\$129,850	\$69,627	\$4,701,454	\$2,517,634	43.47%	41.79%
Gulf	\$3,114,035	\$2,778,455	\$1,011	\$902	\$3,113,023	\$2,777,553	21.93%	20.61%
Hamilton	\$489,557	\$333,260	\$7,750	\$5,453	\$481,808	\$327,807	11.35%	10.50%
Hardee	\$95,123	\$71,825	\$30,342	\$23,013	\$64,781	\$48,813	0.90%	0.83%
Hendry	\$8,678,910	\$4,642,373	\$186,114	\$99,569	\$8,492,796	\$4,542,804	33.01%	31.49%
Highlands	\$1,716,531	\$1,344,056	\$218,960	\$172,456	\$1,497,571	\$1,171,600	3.95%	3.58%
Holmes	\$146,704	\$110,799	\$14	\$11	\$146,689	\$110,788	4.13%	3.54%
Jackson	\$684,909	\$480,464	\$3,565	\$2,786	\$681,345	\$477,678	6.29%	5.71%
Jefferson	\$970,259	\$842,901	\$76,194	\$74,739	\$894,065	\$768,162	21.23%	19.07%
Lafayette	\$505,589	\$365,439	\$3,083	\$2,232	\$502,506	\$363,207	21.58%	19.81%
Levy	\$2,415,017	\$1,749,699	\$69,164	\$50,339	\$2,345,854	\$1,699,360	15.31%	13.93%
Liberty	\$3,223,626	\$2,162,231	\$6,366	\$4,438	\$3,217,260	\$2,157,793	69.54%	66.71%
Madison	\$225,452	\$149,900	\$2,359	\$1,569	\$223,092	\$148,331	4.13%	3.74%
Okeechobee	\$1,610,424	\$1,244,516	\$96,315	\$76,067	\$1,514,109	\$1,168,449	11.80%	10.74%
Putnam	\$2,250,977	\$1,477,846	\$22,960	\$15,285	\$2,228,017	\$1,462,562	8.02%	7.28%
Suwannee	\$384,817	\$277,285	\$15,675	\$11,464	\$369,142	\$265,821	3.20%	2.86%
Taylor	\$557,480	\$455,658	\$4,005	\$3,905	\$553,475	\$451,753	7.87%	7.27%
Union	\$514,701	\$324,598	\$-	\$-	\$514,701	\$324,598	19.77%	17.49%
Wakulla	\$3,551,437	\$3,156,890	\$10,343	\$10,042	\$3,541,094	\$3,146,848	31.92%	28.84%
Washington	\$444,033	\$331,713	\$9,530	\$7,640	\$434,504	\$324,073	7.08%	6.33%
Group	\$46,682,444	\$31,926,657	\$1,154,222	\$804,159	\$45,528,222	\$31,122,497	13.78%	12.57%
State	\$331,889,002	\$272,923,087	\$13,924,253	\$13,263,793	\$317,964,749	\$259,659,294	2.55%	2.29%

Table 2.1.4 Part 2 - Real Property Values of Conservation Lands in FCCs (in \$millions)

COUNTY	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Baker	\$133.21	\$133.07	\$133.08	\$1.64	\$1.65	\$130.99	164,127
Bradford	\$53.07	\$52.45	\$53.07	\$0.06	\$0.06	\$22.95	20,540
Calhoun	\$8.95	\$4.82	\$4.82	\$0.27	\$0.27	\$4.77	5,632
Columbia	\$175.53	\$159.96	\$161.70	\$6.00	\$6.00	\$159.67	147,614
DeSoto	\$170.29	\$93.71	\$99.91	\$8.30	\$8.31	\$97.85	48,632
Dixie	\$210.64	\$126.66	\$126.81	\$5.57	\$5.57	\$126.35	109,403
Franklin	\$277.79	\$263.25	\$272.05	\$3.01	\$3.12	\$270.45	275,311
Gadsden	\$24.69	\$18.14	\$18.21	\$0.51	\$0.54	\$17.07	17,484
Gilchrist	\$21.51	\$19.42	\$19.58	\$0.27	\$0.28	\$18.82	7,648
Glades	\$383.01	\$124.74	\$124.84	\$10.29	\$10.31	\$123.33	103,282
Gulf	\$392.22	\$374.31	\$391.52	\$0.13	\$0.13	\$389.95	54,468
Hamilton	\$47.03	\$37.43	\$44.13	\$0.74	\$0.77	\$37.91	24,117
Hardee	\$10.30	\$9.22	\$9.24	\$3.29	\$3.30	\$8.81	2,345
Hendry	\$670.77	\$505.77	\$505.77	\$14.38	\$14.39	\$503.07	151,687
Highlands	\$193.22	\$166.90	\$174.00	\$24.65	\$24.79	\$162.72	178,105
Holmes	\$15.89	\$15.87	\$15.87	\$0.00	\$0.00	\$15.64	12,785
Jackson	\$84.26	\$83.19	\$83.19	\$0.44	\$0.49	\$79.16	19,414
Jefferson	\$123.05	\$102.27	\$109.98	\$9.66	\$10.91	\$98.67	109,124
Lafayette	\$53.89	\$52.79	\$52.79	\$0.33	\$0.33	\$50.94	59,817
Levy	\$254.13	\$195.16	\$196.17	\$7.28	\$7.31	\$195.15	173,838
Liberty	\$321.19	\$310.11	\$317.43	\$0.63	\$0.66	\$316.24	337,044
Madison	\$21.66	\$19.66	\$20.59	\$0.23	\$0.23	\$20.54	15,474
Okeechobee	\$181.63	\$91.68	\$114.60	\$10.86	\$11.10	\$109.94	101,024
Putnam	\$217.33	\$204.30	\$204.84	\$2.22	\$2.25	\$195.84	117,020
Suwannee	\$40.90	\$35.63	\$35.63	\$1.67	\$1.69	\$33.49	20,767
Taylor	\$64.71	\$57.12	\$61.56	\$0.46	\$0.55	\$61.18	97,066
Union	\$47.18	\$47.18	\$47.18	\$-	\$-	\$22.92	7,179
Wakulla	\$428.58	\$208.06	\$420.67	\$1.25	\$1.36	\$416.96	232,278
Washington	\$47.80	\$43.85	\$44.08	\$1.03	\$1.10	\$43.10	52,476
Group	\$4,674.43	\$3,556.72	\$3,863.32	\$115.17	\$117.46	\$3,734.48	2,665,701
State	\$41,042.51	\$36,411.02	\$38,903.21	\$2,120.44	\$2,357.85	\$30,194.74	10,563,749

Table 2.1.4 Part 3 - Shares of Conservation Lands in FCCs

COUNTY	JV	CAV	SAV	CTV	STV	LND_V	ACRES
Baker	8.76%	10.77%	10.75%	0.24%	0.21%	28.60%	43.82%
Bradford	3.73%	4.87%	4.91%	0.01%	0.01%	5.78%	10.92%
Calhoun	1.11%	0.99%	0.99%	0.09%	0.08%	2.45%	1.55%
Columbia	4.53%	4.94%	4.97%	0.29%	0.25%	15.27%	28.92%
DeSoto	5.97%	5.81%	6.13%	0.77%	0.70%	15.17%	11.93%
Dixie	15.02%	16.70%	16.62%	1.27%	1.20%	28.29%	24.25%
Franklin	10.51%	10.94%	10.87%	0.18%	0.17%	16.39%	80.45%
Gadsden	1.07%	1.07%	1.06%	0.05%	0.05%	3.81%	5.29%
Gilchrist	1.86%	2.59%	2.60%	0.06%	0.05%	6.30%	3.42%
Glades	11.80%	9.37%	9.26%	2.12%	1.99%	12.87%	20.02%
Gulf	16.14%	18.03%	18.16%	0.01%	0.01%	29.03%	15.09%
Hamilton	5.41%	6.50%	7.51%	0.21%	0.20%	14.00%	7.33%
Hardee	0.42%	0.78%	0.77%	0.42%	0.39%	1.92%	0.57%
Hendry	13.90%	18.86%	18.76%	1.08%	1.01%	29.53%	20.56%
Highlands	2.92%	2.79%	2.87%	0.60%	0.55%	8.92%	27.37%
Holmes	1.50%	2.40%	2.39%	0.00%	0.00%	8.86%	4.17%
Jackson	3.15%	3.92%	3.90%	0.04%	0.04%	10.76%	3.31%
Jefferson	9.76%	14.46%	15.28%	2.30%	2.29%	35.02%	28.51%
Lafayette	8.15%	14.46%	14.45%	0.17%	0.15%	33.37%	17.20%
Levy	8.49%	9.07%	9.04%	0.53%	0.48%	19.26%	24.29%
Liberty	38.47%	55.83%	54.89%	0.45%	0.41%	80.39%	63.03%
Madison	1.74%	2.57%	2.68%	0.05%	0.04%	8.20%	3.47%
Okeechobee	6.58%	4.84%	5.83%	0.85%	0.78%	13.22%	20.53%
Putnam	4.66%	5.25%	5.22%	0.09%	0.08%	11.74%	25.13%
Suwannee	1.70%	2.01%	2.00%	0.14%	0.13%	6.67%	4.71%
Taylor	4.06%	4.96%	5.25%	0.06%	0.07%	13.33%	14.54%
Union	6.13%	11.70%	11.65%	0.00%	0.00%	17.49%	4.61%
Wakulla	19.97%	13.39%	23.49%	0.14%	0.13%	49.24%	59.85%
Washington	3.85%	4.56%	4.57%	0.17%	0.16%	12.58%	14.07%
Group	7.22%	7.72%	8.24%	0.40%	0.37%	18.74%	21.33%
State	1.82%	1.93%	1.97%	0.14%	0.14%	4.46%	30.66%

2.2 Historical, Current and Projected Future Conservation Land Expenditures

Funding for the acquisition and management of conservation lands in Florida is provided by a variety of institutions, including the federal and state governments, regional governments, local governments, and private non-governmental entities. This part of the analysis focuses on governmental expenditures. To the extent that these private non-governmental entities award contracts or grants to governmental agencies, those funds are included. A variety of available data sources were reviewed and analyzed for historical and current information on conservation land appropriations and expenditures.⁴³ This report summarizes the most relevant information culled from these wide-ranging data sources.

⁴³ Sources include the annual General Appropriations Acts, the Florida Accounting Information Resource (FLAIR) System, the Legislative Appropriations/Planning and Budgeting System (LAS/PBS), periodic agency reports, and Water Management District annual financial reports, and local government annual financial reports.

It should be noted that the structure of federal, state, and local funding often results in the duplicative reporting of the same dollars. For example, the Legislature appropriates state trust fund dollars to the water management districts, and these expenditures are reported as “state” expenditures. Additionally, as reported in the “Local Expenditures” subsection below, the expenditures of the water management districts include spending from all revenue sources. Thus, the information reported by the districts is *inclusive* of appropriations received from the state. Attempting to sum the reported expenditures across the various sectors may lead to erroneous conclusions.

State Expenditures

Each year, the Legislature approves the budget for the State of Florida in the General Appropriations Act. As required by the Florida Constitution, the appropriations bill includes separate sections for each major policy area of the state budget, including education; human services; criminal justice and corrections; natural resources, environment, growth management, and transportation; general government; and the judicial branch.⁴⁴ Within each policy area, spending authorizations are provided for operations and capital outlay and are allocated from specific sources of funds. There are two types of funds available each year for appropriation: trust funds and the General Revenue Fund.

Trust funds consist of receipts that are earmarked for a specific purpose, either by general law, the Florida Constitution, federal law, or a trust agreement. A trust fund may be created by law only by the Florida Legislature and only if passed by a three-fifths vote of the membership of each house in a separate bill solely for that purpose.⁴⁵ Absent a subsequent law change, trust funds must be expended in accordance with the law or trust agreement under which they were authorized.⁴⁶ Trust funds are classified as either state trust funds or federal trust funds.

The General Revenue Fund consists of all moneys received by the state from every source, except moneys deposited into trust funds or the Budget Stabilization Fund.⁴⁷ In the most recently completed fiscal year (2015-16), nearly thirty-six percent of all taxes, licenses, fees, and other operating receipts were credited to General Revenue, either directly upon deposit into the Treasury or by transfer from various clearing and distribution accounts of the trust funds. General Revenue funds are expended pursuant to General Appropriations Acts, transferred to the Budget Stabilization Fund as required by the Florida Constitution, or maintained as unallocated General Revenue for the purpose of providing the state’s working capital balance.

⁴⁴ Article III, § 19(b), Fla. Const.

⁴⁵ Article III, § 19(f), Fla. Const.; § 215.3207, Fla. Stat.

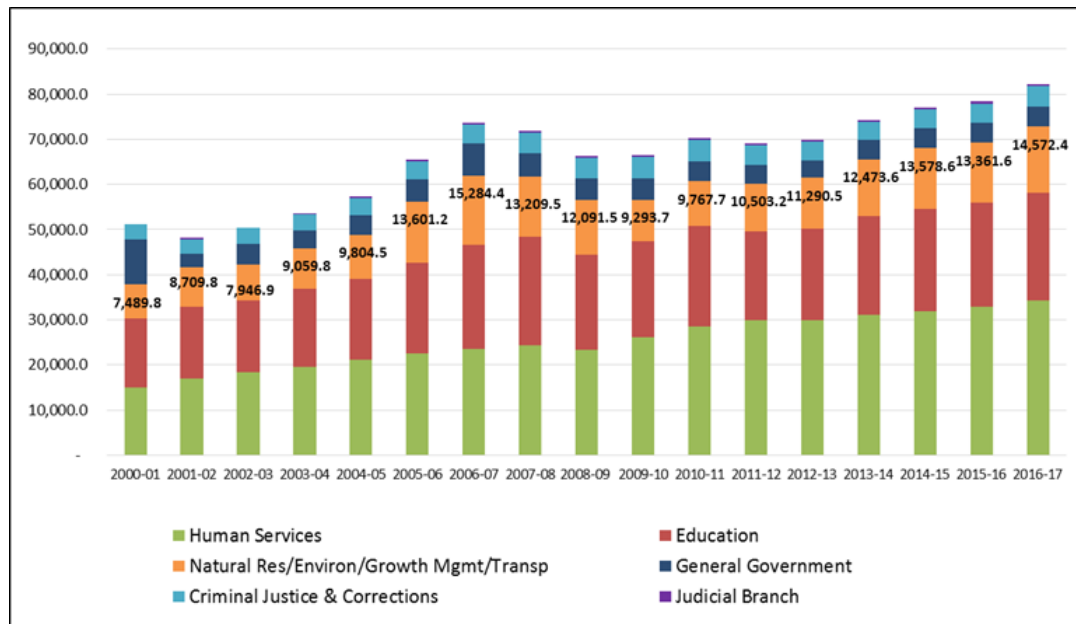
⁴⁶ With appropriate authorization in the General Appropriations Act or other law, the Legislature may direct unappropriated cash balances from selected trust funds to be transferred to the General Revenue Fund. *See* § 215.32(1)(b)4., Fla. Stat.

⁴⁷ Article III, § 19(g), Fla. Const.; §§ 215.22 and 215.32, Fla. Stat.

Funding for Conservation Lands

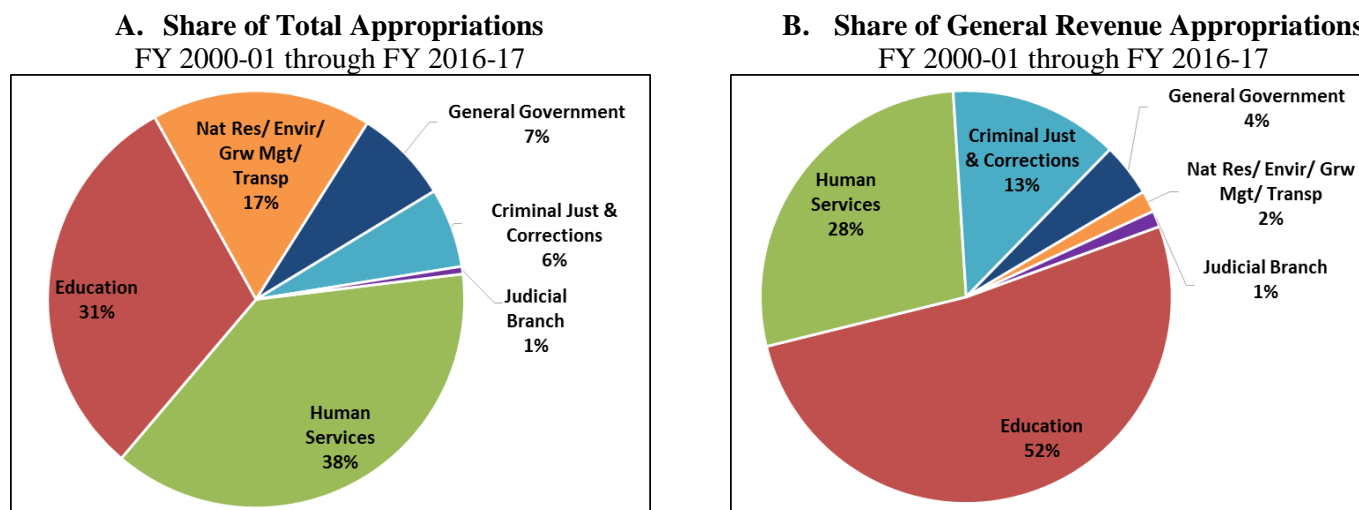
Within the General Appropriations Act, appropriations related to conservation lands are concentrated in the policy area entitled “Natural Resources, Environment, Growth Management, and Transportation.” Over the 17-year period since Fiscal Year 2000-01, the Legislature has appropriated approximately \$192.0 billion in support of this policy area of state government.

Figure 2.2.1 Legislative Appropriations by Policy Area (in \$millions)



The Natural Resources, Environment, Growth Management, and Transportation policy area is the third largest recipient of legislative appropriations, consuming approximately 17 percent of the annual state budget, on average, since Fiscal Year 2000-01. Although this policy area receives a large share of the overall state budget, the portion funded by General Revenue is fairly small. On average, this policy area has received approximately two percent of all General Revenue appropriations during the same time period. Over the last ten years, General Revenue comprises approximately 2.5 percent of the overall appropriations for Natural Resources, Environment, Growth Management, and Transportation; the vast majority of funding for this policy area is from trust funds.

Figure 2.2.2 Average Shares of Total Appropriations and General Revenue by Policy Area



Within the Natural Resources, Environment, Growth Management, and Transportation policy area, several agencies receive appropriations, including the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of Transportation, and the Fish and Wildlife Conservation Commission. These agencies, along with the Department of State, receive funding for conservation lands, including both acquisition and management activities. For purposes of this report, a review and analysis was completed of the historical appropriations and expenditures associated with the state's land acquisition and land management programs.

Land Acquisition

Florida Forever

The state's most widely known land conservation program is the Florida Forever program. The Florida Constitution authorizes the issuance of tax-supported bonds to finance or refinance the acquisition and improvement of land, water areas, and resources for the purposes of conservation, restoration of natural systems, water resource development, outdoor recreation, and historic preservation.⁴⁸ The state's environmental bonds, including Florida Forever bonds as well as Everglades Restoration bonds, are secured by Documentary Stamp Tax revenues, and are not backed by the full faith and credit of the state.⁴⁹

The Florida Forever program was initially authorized in 1999 in response to a voter-approved constitutional amendment to acquire land for conservation purposes.⁵⁰ Under the Florida Forever program, \$3 billion of bonds were authorized to be issued over ten years. The Florida Forever program was extended for another ten years in 2008, increasing the total amount of Florida Forever bonds authorized to be issued to \$5.3 billion. To date, the state has issued approximately \$2.0 billion of Florida Forever bonds. The most recent year that new bonds were authorized was Fiscal

⁴⁸ Art. VII, §11, Fla. Const.

⁴⁹ Section 4.1 of this report provides additional information on Everglades Restoration bonds.

⁵⁰ Ch. 99-247, § 21, Laws of Fla. (codified as amended at § 259.105, Fla. Stat.).

Year 2008-09. As of September 2016, the aggregate principal amount of outstanding bonds is \$1.0 billion, with debt service of approximately \$145.2 million due in Fiscal Year 2016-17.⁵¹ If no new bonds are sold, the estimated debt service is expected to decline each year through Fiscal Year 2028-29, at which time the Florida Forever bonds would be retired. Table 2.2.1 shows the estimated debt service that will be due each fiscal year.

Table 2.2.1 Florida Forever Bonds Outstanding Debt Service

Fiscal Year	Outstanding Debt Service	Expected Interest Subsidy	Net Debt Service Owed*
2016-17	\$148,837,562	\$(3,663,957)	\$145,173,605
2017-18	\$146,487,817	\$(3,663,957)	\$142,823,860
2018-19	\$146,259,144	\$(3,450,603)	\$142,808,541
2019-20	\$146,002,913	\$(3,223,573)	\$142,779,340
2020-21	\$145,758,719	\$(2,975,620)	\$142,783,100
2021-22	\$123,942,504	\$(2,706,316)	\$121,236,188
2022-23	\$112,607,338	\$(2,418,048)	\$110,189,291
2023-24	\$92,112,093	\$(2,113,216)	\$89,998,877
2024-25	\$91,768,007	\$(1,923,655)	\$89,844,352
2025-26	\$74,701,819	\$(1,773,614)	\$72,928,205
2026-27	\$53,872,463	\$(1,359,615)	\$52,512,848
2027-28	\$43,634,361	\$(926,629)	\$42,707,732
2028-29	\$20,563,345	\$(473,671)	\$20,089,674
TOTAL	\$1,346,548,083	\$(30,672,471)	\$1,315,875,612

*as of 9/2016

Section 259.105, Florida Statutes, provides for the distribution of funds appropriated to the Florida Forever program for use by various agencies and programs. Funding for the Florida Forever program, including bond proceeds and cash transfers, is held in the Florida Forever Trust Fund and administered by the Department of Environmental Protection (DEP). The statutory distributions under the original authorization and under the 2008 reauthorization are displayed in Table 2.2.2.

[See table on following page]

⁵¹ The debt service has been reduced by the expected interest subsidy, which reflects the estimated federal subsidy payments to be received for Build America Bonds. These amounts have been reduced by 6.9 percent through 2024 to account for future possible reductions due to federal sequestration. The amount of such future reductions is unknown at this time; however, the reduction for Fiscal Year 2016-17 is 6.9 percent and reductions from 2018 through 2024 have been held constant at that level.

Table 2.2.2 Statutory Distribution of Florida Forever Funds

Florida Forever Statutory Distribution	FY 2000-01 Through FY 2007-08	FY 2008-09 Through Present
Dep. Environmental Protection - State Lands	35.0%	35.0%
Dep. Environmental Protection - Water Management Districts	35.0%	30.0%
Dep. Environmental Protection - Florida Communities Trust	22.0%	21.0%
Dep. Agriculture & Consumer Services - Rural & Family Lands Protection	0.0%	3.5%
Dep. Environmental Protection - Working Waterfronts	0.0%	2.5%
Dep. Environmental Protection - Fla Recreation Development Assistance Grants	2.0%	2.0%
Dep. Environmental Protection - Recreation & Parks	1.5%	1.5%
Dep. Environmental Protection - Greenways & Trails	1.5%	1.5%
Fish & Wildlife Conservation Commission - Land Acquisition	1.5%	1.5%
Dep. Agriculture & Consumer Services - Florida Forest Service	1.5%	1.5%

Descriptions of the programs receiving distributions under the Florida Forever program are provided below. Any distributions of Florida Forever funds are subject to annual evaluation and appropriation by the Legislature.

- **Division of State Lands** – The DEP’s Division of State Lands is authorized to receive 35 percent of Florida Forever funding for the acquisition of lands identified on the Florida Forever priority list and associated capital expenditures. A minimum of three percent, but no more than ten percent, of such funds, must be used for capital project expenditures that were identified as necessary for public access during the time of acquisition. The 2016 Legislature amended section 259.105(3)(b), Florida Statutes, to require that at least \$5 million of the distribution to the Division of State Lands be used to acquire lands within the Florida Keys Area of Critical State Concern. This distribution begins in Fiscal Year 2017-18 and continues through the 2026-27 fiscal year.⁵²
- **Aid to Water Management Districts** – The Northwest Florida, Suwannee River, St. Johns River, Southwest Florida, and South Florida Water Management Districts are authorized to receive a 30 percent distribution of Florida Forever funding to acquire lands and implement capital projects necessary to implement the districts’ priority lists developed pursuant to section 373.199, Florida Statutes. The water management districts must use a minimum of 50 percent of their Florida Forever funding for land acquisition.⁵³ Pursuant to section 259.105(11), Florida Statutes, DEP distributes the water management districts share as follows:
 - 35 percent – South Florida Water Management District
 - 25 percent – Southwest Florida Water Management District
 - 25 percent – St. Johns River Water Management District

⁵² § 259.105(3)(b), Fla. Stat.

⁵³ § 259.105(3)(a), Fla. Stat.

- 7.5 percent – Suwannee River Water Management District
- 7.5 percent – Northwest Florida Water Management District
- **Florida Communities Trust** – The Florida Communities Trust (FCT), currently located within DEP, is authorized to receive 21 percent of Florida Forever funding for its Parks and Open Space Florida Forever grant program. The program provides financial assistance to local governments and eligible non-profit environmental organizations to implement the conservation, recreation and open space, and coastal elements of local government comprehensive plans, or to otherwise conserve natural resources and resolve land use conflicts.⁵⁴ Grants awarded through FCT typically require a minimum 25 percent match of total project cost, which may come from other funding sources such as federal grants or loans or private donations.⁵⁵
- **Rural and Family Lands Protection Program** – The Florida Department of Agriculture and Consumer Services (DACS) is authorized to receive 3.5 percent of Florida Forever funding for the Rural and Family Lands Protection program (RFLPP) to acquire conservation easements or rural-lands-protection easements over working agricultural lands that are threatened by development.⁵⁶ To be eligible for acquisition under the RFLPP, projects must protect the integrity and function of the agricultural lands, ensure opportunities for agricultural activities on lands threatened by conversion to other uses, and must meet at least one of the following public purposes: (1) perpetuate open space on working agricultural lands with significant natural areas, (2) protect, restore, or enhance water resources, (3) promote natural buffer areas around military installations, and (4) promote and restore wildlife habitat.⁵⁷
- **Florida Recreation and Development Assistance Program** – The Florida Recreation Development Assistance Program (FRDAP) is a competitive grant program administered by DEP. FRDAP is authorized to receive two percent of the Florida Forever funding to provide financial assistance to qualified local governments for the acquisition or development of land for public outdoor recreation purposes.⁵⁸ Project applications are reviewed by DEP and ranked in accordance with the selection criteria adopted by DEP that evaluate, among other things, the extent to which the proposed project will implement goals, objectives, and policies in the state’s comprehensive outdoor recreation plan.⁵⁹
- **Florida Forest Service** – DACS’s Florida Forest Service is authorized to receive 1.5 percent of Florida Forever funding to acquire inholdings of and additions to existing state forests, implement reforestation plans or sustainable forestry management practices, and for capital project expenditures. A minimum of one percent, but no more than ten percent,

⁵⁴ § 380.507(2), Fla. Stat.

⁵⁵ § 259.105(3)(c), Fla. Stat.

⁵⁶ § 259.105, Fla. Stat.

⁵⁷ § 570.71, Fla. Stat.; *see also* Fla. Admin. Code R. 5I-7.003.

⁵⁸ § 259.105, Fla. Stat.; § 375.075(1), Fla. Stat.

⁵⁹ § 375.075(1), Fla. Stat.

of funds must be spent on capital project expenditures that were identified at the time of acquisition as necessary for providing public access.⁶⁰

- **Fish and Wildlife Conservation Commission** – The Fish and Wildlife Conservation Commission (FWC) is authorized to receive 1.5 percent of the Florida Forever funding to acquire inholdings of and additions to existing lands managed by FWC for conservation of fish and wildlife and for capital project expenditures. A minimum of one percent, but no more than ten percent, of funds must be spent on capital project expenditures that were identified at the time of acquisition as necessary for providing public access.⁶¹
- **Recreation and Parks** – DEP’s Division of Recreation and Parks (DRP) is authorized to receive 1.5 percent of the Florida Forever funding to acquire inholdings of and additions to existing state parks. A minimum of one percent, but no more than ten percent, of funds must be spent on capital project expenditures that were identified at the time of acquisition as necessary for providing public access.⁶²
- **Greenways and Trails** – DEP’s Florida Greenways and Trails Program is authorized to receive 1.5 percent of the Florida Forever funding to acquire greenways and trails or greenways and trails systems for recreation and conservation purposes. A minimum of one percent, but no more than ten percent, of funds must be spent on capital project expenditures that were identified at the time of acquisition as necessary for providing public access.⁶³
- **Stan Mayfield Working Waterfronts** – FCT is authorized to receive an additional 2.5 percent of Florida Forever funding to provide financial assistance to local governments and nonprofit working waterfronts organizations for the restoration and preservation of working waterfronts through the Stan Mayfield Working Waterfronts Program.⁶⁴ The term “working waterfront” is defined as land used for commercial harvesting of marine organisms or saltwater products or land used for educational purposes that promote and inform the public of the economic, cultural, and history heritage of Florida’s working waterfronts.⁶⁵ Grants awarded through the program are awarded based on ranking criteria developed by FCT.⁶⁶

Since Fiscal Year 2000-01, the Legislature has appropriated more than \$3.1 billion to support the Florida Forever program. Figure 2.2.3 shows the annual appropriations by program. Figure 2.2.4 shows that the Division of State Lands has been the largest recipient of Florida Forever funding, receiving approximately 41.5 percent of all appropriations since Fiscal Year 2000-01. The next two highest funded recipients are the water management districts (30.5 percent) and the Florida Communities Trust (19.5 percent).

⁶⁰ § 259.105(3)(f), Fla. Stat.

⁶¹ § 259.105(3)(g), Fla. Stat.

⁶² § 259.105(3)(e), Fla. Stat.

⁶³ § 259.105(3)(h), Fla. Stat.

⁶⁴ § 259.105(3)(j), Fla. Stat.

⁶⁵ § 380.503(18), Fla. Stat.

⁶⁶ See Fla. Admin. Code R. 62-820.006.

Figure 2.2.3 Florida Forever Appropriations

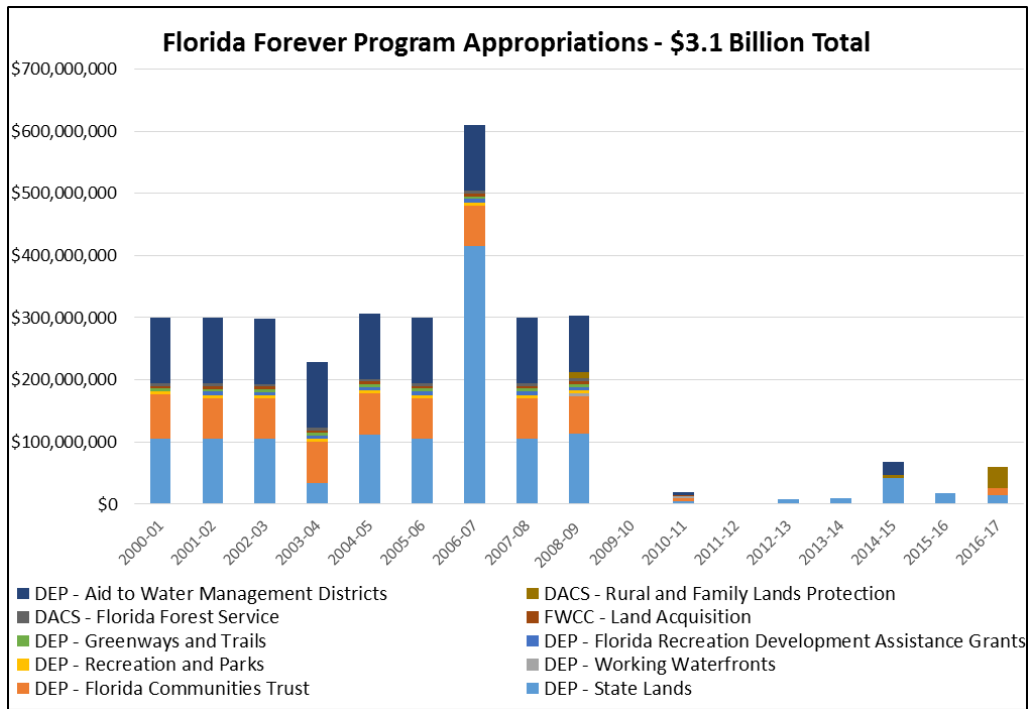
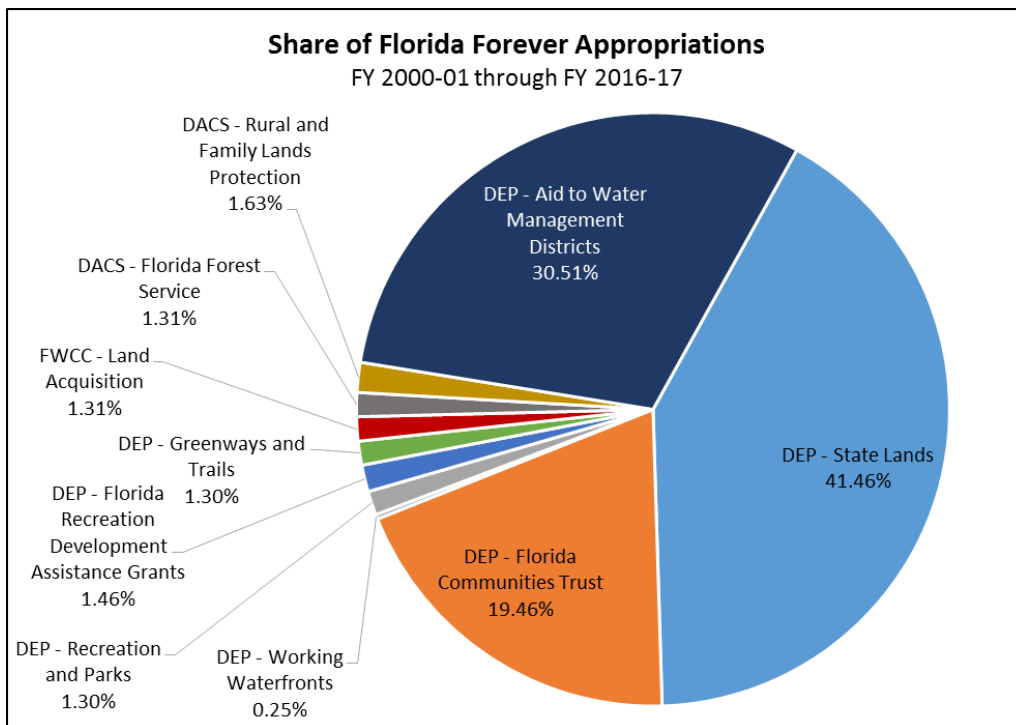


Figure 2.2.4 Share of Florida Forever Appropriations



Current law allows agencies up to three fiscal years to expend funds received under the Florida Forever program. Consequently, the annual cash expenditures for the program vary from the appropriation levels for that fiscal year. Table 2.2.3 shows the annual cash expenditures by program, with the first expenditures occurring in Fiscal Year 2001-02.

Table 2.2.3 Florida Forever Program Expenditures by Fiscal Year

ACTUAL CASH EXPENDITURES BY FISCAL YEAR	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
DEP - State Lands	\$83,192,584	\$162,895,292	\$50,898,924	\$91,662,704	\$116,705,241	\$437,020,199	\$126,898,318	\$42,077,562
DEP - Florida Communities Trust	\$6,782,344	\$97,526,066	\$73,292,772	\$61,993,564	\$79,468,914	\$90,277,122	\$50,355,295	\$72,816,157
DEP - Working Waterfronts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,039
DEP - Recreation and Parks	\$2,678,860	\$7,776,546	\$4,825,101	\$6,911,530	\$661,868	\$5,263,088	\$80,233	\$140,465
DEP - Florida Recreation Development Assistance Grants	\$0	\$2,099,266	\$4,238,045	\$3,746,559	\$4,961,623	\$5,027,701	\$10,370,727	\$6,114,772
DEP - Greenways and Trails	\$0	\$5,571,370	\$1,801,069	\$666,331	\$1,541,938	\$2,364,509	\$21,307,874	\$1,256,455
FWCC - Land Acquisition	\$568,440	\$1,759,424	\$9,289,724	\$356,184	\$451,187	\$8,504,965	\$12,092,802	\$1,000,957
DACS - Florida Forest Service	\$970,283	\$4,941,952	\$1,369,789	\$10,410,254	\$1,597,364	\$1,330,004	\$4,391,910	\$6,060,064
DACS - Rural and Family Lands Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEP - Aid to Water Management Districts	\$55,919,439	\$57,739,162	\$64,574,090	\$128,002,448	\$123,725,865	\$121,799,175	\$159,069,157	\$110,363,550
TOTAL	\$150,111,950	\$340,309,078	\$210,289,513	\$303,749,575	\$329,113,999	\$671,586,763	\$384,566,316	\$239,833,022
ACTUAL CASH EXPENDITURES BY FISCAL YEAR	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17*
DEP - State Lands	\$30,521,858	\$4,061,718	\$10,078,291	\$6,773,426	\$14,527,530	\$18,652,238	\$4,608,111	\$11,418,094
DEP - Florida Communities Trust	\$24,463,251	\$17,589,725	\$4,740,204	\$7,119,699	\$2,794,650	\$1,250,066	\$1,539	\$1,560
DEP - Working Waterfronts	\$5,233,672	\$12,200	\$0	\$4,250	\$6,699	\$317,540	-\$39	\$0
DEP - Recreation and Parks	\$3,008,330	\$3,226,431	\$893,620	\$57,190	\$19,712	\$509,482	\$772,651	\$134,451
DEP - Florida Recreation Development Assistance Grants	\$5,006,530	\$3,667,373	\$0	\$300,000	\$0	\$0	\$0	\$0
DEP - Greenways and Trails	\$697,505	\$3,071,051	\$24,236	\$6,885	\$4,450	\$643,123	\$29,284	\$5,575
FWCC - Land Acquisition	\$5,317,506	\$49,540	\$742,641	\$13,523	\$0	\$0	\$7,425	\$0
DACS - Florida Forest Service	\$6,178,506	\$629,332	\$1,718,967	\$16,298	\$158,118	\$187,341	\$56,436	\$0
DACS - Rural and Family Lands Protection	\$1,420,467	\$7,507,118	\$13,871	\$0	\$83,159	\$1,534,108	\$466,277	\$4,334,376
DEP - Aid to Water Management Districts	\$25,621,987	\$59,735,139	\$9,124,783	\$2,313,164	\$344,398	\$22,339,726	\$437,896	\$2,028,300
TOTAL	\$107,469,613	\$99,549,628	\$27,336,612	\$16,604,435	\$17,938,715	\$45,433,625	\$6,379,581	\$17,922,355

*Expenditures as of 10/31/2016

As of October 31, 2016, the total life-to-date cash expenditures for the Florida Forever program were nearly \$3.0 billion. Of the total \$3.1 billion that has been appropriated through Fiscal Year 2016-17, approximately \$160 million has not yet been expended. Most of the unspent appropriations are for State Lands (\$85.1 million) and the Rural and Family Lands Protection Program (\$35.7 million). See Table 2.2.4 for details.

[See table on following page]

Table 2.2.4 Total Florida Forever Appropriations, Expenditures, and Unspent Appropriations

PROGRAM	TOTAL APPROPRIATIONS	TOTAL EXPENDITURES*	REMAINING UNSPENT APPROPRIATIONS
DEP - State Lands	\$1,297,060,744	\$1,211,992,091	\$85,068,653
DEP - Florida Communities Trust	\$608,972,664	\$590,472,928	\$18,499,736
DEP - Working Waterfronts	\$7,869,100	\$5,577,361	\$2,291,739
DEP - Recreation and Parks	\$40,722,572	\$36,959,560	\$3,763,012
DEP - Florida Recreation Development Assistance Grants	\$45,532,596	\$45,532,596	\$-
DEP - Greenways and Trails	\$40,725,000	\$38,991,653	\$1,733,347
FWCC - Land Acquisition	\$41,122,275	\$40,154,319	\$967,956
DACS - Florida Forest Service	\$41,098,311	\$40,016,618	\$1,081,692
DACS - Rural and Family Lands Protection	\$51,025,000	\$15,359,376	\$35,665,624
DEP - Aid to Water Management Districts	\$954,500,000	\$943,138,276	\$11,361,724
TOTAL	\$3,128,628,261	\$2,968,194,779	\$160,433,482

*Expenditures as of 10/31/2016

Two of the programs that receive distributions under Florida Forever have received additional funding outside of the Florida Forever program: the Florida Recreation Development Assistance Program and the Rural and Family Lands Protection Program. The Legislature has supported these programs directly with other sources of funds, primarily the General Revenue Fund and the Land Acquisition Trust Fund, since Fiscal Year 2000-01. Table 2.2.5 shows the annual appropriations and expenditures for these programs in addition to their Florida Forever distributions. As of November 2016, there is approximately \$35.7 million remaining as unspent appropriations.

Table 2.2.5 Appropriations and Expenditures Outside of Florida Forever

Fiscal Year	APPROPRIATIONS			EXPENDITURES*		
	FRDAP	RFLPP	TOTAL	FRDAP	RFLPP	TOTAL
2000-01	\$33,800,045	\$-	\$33,800,045	\$12,285,725	\$-	\$12,285,725
2001-02	\$21,066,452	\$-	\$21,066,452	\$18,638,972	\$-	\$18,638,972
2002-03	\$21,111,918	\$-	\$21,111,918	\$19,050,276	\$-	\$19,050,276
2003-04	\$-	\$-	\$-	\$17,073,249	\$-	\$17,073,249
2004-05	\$15,200,000	\$-	\$15,200,000	\$11,206,444	\$-	\$11,206,444
2005-06	\$37,687,396	\$-	\$37,687,396	\$13,639,089	\$-	\$13,639,089
2006-07	\$24,281,567	\$-	\$24,281,567	\$14,210,569	\$-	\$14,210,569
2007-08	\$27,165,471	\$-	\$27,165,471	\$31,283,114	\$-	\$31,283,114
2008-09	\$18,474,875	\$-	\$18,474,875	\$23,834,695	\$-	\$23,834,695
2009-10	\$-	\$-	\$-	\$18,480,405	\$-	\$18,480,405
2010-11	\$-	\$-	\$-	\$8,958,169	\$-	\$8,958,169
2011-12	\$-	\$-	\$-	\$-	\$-	\$-
2012-13	\$-	\$-	\$-	\$-	\$-	\$-
2013-14	\$642,000	\$11,138,555	\$11,780,555	\$99,508	\$-	\$99,508
2014-15	\$2,479,820	\$-	\$2,479,820	\$316,004	\$449,067	\$765,071
2015-16	\$5,491,500	\$15,000,000	\$20,491,500	\$938,724	\$11,005,143	\$11,943,867
2016-17	\$10,400,000	\$-	\$10,400,000	\$946,300	\$5,873,435	\$6,819,735
TOTAL	\$217,801,044	\$26,138,555	\$243,939,599	\$190,961,243	\$17,327,644	\$208,288,887

*as of 11/30/2016

Other Land Acquisition Programs

In addition to the land acquisition programs funded through the Florida Forever program, the Legislature has authorized funding for other types of land acquisition programs. In the most recent ten years, these programs have included the Off-Highway Vehicle program, statewide forestry land acquisition, the Mitigation Park program, and the acquisition of historic properties throughout the state. Table 2.2.6 shows historical appropriations and expenditures for these programs. The Off-Highway Vehicle and forestry land acquisitions were funded with the Incidental Trust Fund, while the Mitigation Park program was funded from the Land Acquisition Trust Fund.

The Legislature has utilized both the General Revenue Fund and the Land Acquisition Trust Fund to support the acquisition of historic properties. Historic properties is the only program that has received new appropriations in the most recent four fiscal years, however, their funding includes dollars for stand-alone restoration projects as well as land acquisition.

Table 2.2.6 Appropriations and Expenditures for Other Land Acquisition Programs

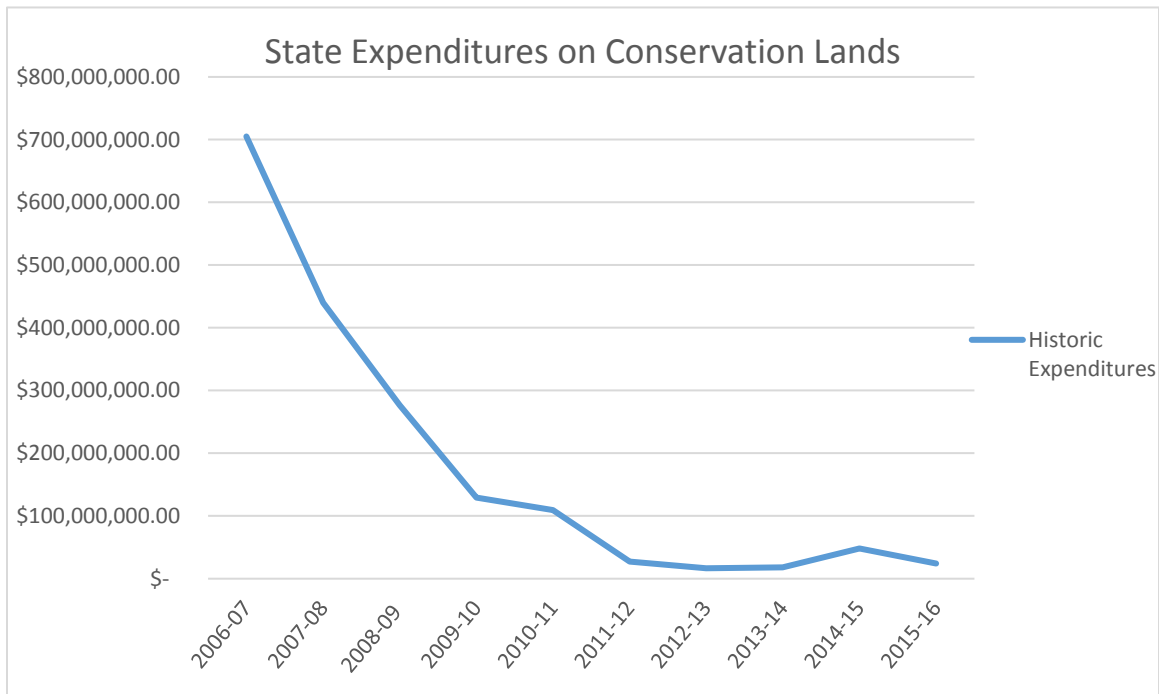
Fiscal Year	APPROPRIATIONS					EXPENDITURES*				
	DACS Off Highway Vehicle	DACS Forestry	FWCC Mitigation Park	DOS Historic Properties	TOTAL	DACS Off Highway Vehicle	DACS Forestry	FWCC Mitigation Park	DOS Historic Properties	TOTAL
2006-07		\$110,000	\$10,000,000	\$14,085,585	\$24,195,585	\$0	\$0	\$10,246,789	\$9,030,515	\$19,277,303
2007-08		\$110,000	\$10,000,000	\$3,500,000	\$13,610,000	\$0	\$0	\$11,798,831	\$12,161,808	\$23,960,638
2008-09	\$1,400,000		\$5,000,000		\$6,400,000	\$0	\$90,563	\$2,077,065	\$10,853,665	\$13,021,293
2009-10					\$0	\$1,206,500	\$100,316	\$0	\$2,131,431	\$3,438,247
2010-11					\$0	\$69,300	\$143,555	\$0	\$668,222	\$881,077
2011-12					\$0	\$13,510	\$2,922	\$0	\$0	\$16,432
2012-13					\$0	\$18,434	\$0	\$0	\$0	\$18,434
2013-14				\$1,898,874	\$1,898,874	\$66,026	\$8,080	\$0	\$132,181	\$206,287
2014-15				\$14,014,597	\$14,014,597	\$26,213	\$4,145	\$0	\$1,780,516	\$1,810,874
2015-16				\$8,281,323	\$8,281,323	\$0	\$0	\$0	\$5,717,831	\$5,717,831
2016-17*				\$14,038,957	\$14,038,957	\$0	\$0	\$0	\$4,670,671	\$4,670,671
TOTAL	\$1,400,000	\$220,000	\$25,000,000	\$55,819,336	\$82,439,336	\$1,399,983	\$349,581	\$24,122,684	\$47,146,840	\$73,019,088

*expenditures as of November 30, 2016

Expenditure Forecast

Forecasting land acquisition expenditures is a difficult task because the level varies greatly based on what is available for purchase, the use of bonding to fund acquisitions, and the particular set of circumstances facing changing sets of policy makers. For example, overall funding for environmental programs in the last decade has been significantly affected by the end of the state's housing boom, the subsequent collapse of the housing market and the commencement of the Great Recession. In this regard, the three sources of state expenditures above are compiled in Figure 2.2.5. There has been a clear decline in expenditures over the most recent ten years that mimics the state's economic condition; however, funding in recent years appears to have stabilized.

Figure 2.2.5 Total State Expenditures on Conservation Land Acquisition



In keeping with the practice of Florida’s Consensus Estimating Conferences, the forecast for expenditures assumes a “current law, current administration” structure in which no changes are allowed to the legal setting and practices known at the time of the forecast. As shown in Table 2.2.7, a three-year moving average is applied to the historical expenditure levels that generally contribute to land acquisition in order to provide a forecast of future expenditures for land acquisition and related capital projects that mimics current practice.

Table 2.2.7 Forecast of Future State Expenditures for Land Acquisition

Forecast	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Cons. Land Expenditures	\$30.10	\$34.05	\$29.40	\$31.18	\$31.54	\$30.71	\$31.14	\$31.13	\$30.99	\$31.09

Land Management

Conservation lands are managed to provide the greatest benefit to both the public and to the land’s natural resource values.⁶⁷ It is the Legislature’s intent that all lands acquired by the state for conservation and recreation purposes pursuant to chapter 259, Florida Statutes, be managed “to serve the public interest by protecting and conserving land, air, water, and the state’s natural resources, which contribute to the public health, welfare, and economy of the state.”⁶⁸ These lands

⁶⁷ § 259.032(7), Fla. Stat.

⁶⁸ § 253.034(1), Fla. Stat.

are to be managed using a “stewardship ethic” to assure that the state’s land and natural resources will be available for the benefit and enjoyment of present and future generations.⁶⁹

Managers of state-owned conservation lands are required to submit a management plan to DEP’s Division of State Lands at least every ten years, and must update the plan as necessary to add new facilities, make substantive land use or management changes, and within one year after the addition of significant new lands.⁷⁰ These management plans must conform to the requirements of sections 253.034 and 259.032, Florida Statutes, and the appropriate implementing rules in chapter 18-2 of the Florida Administrative Code. Among the requirements are descriptions of the short-term and long-term management goals along with measureable objectives to achieve those goals.⁷¹ Management goals address such things as habitat restoration, public access, and recreational opportunities, hydrological preservation and restoration, sustainable forest management, exotic and invasive species control, infrastructure, cultural resources, and imperiled species habitat.⁷²

Pursuant to section 253.034, Florida Statutes, conservation lands that are not designated for single-use management should be managed for multiple-use purposes. In addition, plans for managed areas greater than 1,000 acres must contain an analysis of the potential to manage the property for multiple uses, including any revenue-generating potential.⁷³ This analysis must include a section prepared by a qualified professional forester evaluating the feasibility of managing timber resources for resource conservation and revenue generation if the lead managing agency determines that timber resource management does not conflict with the primary management objectives of the land.⁷⁴

Single use management is defined as “management for one particular purpose to the exclusion of all other purposes, except that the using entity shall have the option of including in its management program compatible secondary purposes which will not detract from or interfere with the primary management purpose.” Single use management may include, for example, “the use of agricultural lands for production of food and livestock, the use of improved sites and grounds for institutional purposes, and the use of lands for parks, preserves, wildlife management, archaeological or historic sites, or wilderness areas where the maintenance of essentially natural conditions is important.” Multiple use is defined as the “harmonious and coordinated management of timber, recreation, conservation of fish and wildlife, forage, archaeological and historic sites, habitat and other biological resources, or water resources so that they are used in the combination that will best serve the people of the state, making the most judicious use of the land for some or all of these resources and giving consideration to the relative values of the various resources.”⁷⁵ In practice, “multiple use” anticipates uses of land or resources by more than one management entity, which may include private land managers.⁷⁶

⁶⁹ § 253.034(1), Fla. Stat.; *see also* § 253.034(5)(a), Fla. Stat.

⁷⁰ § 253.034(5), Fla. Stat.

⁷¹ § 253.034(5)(a), Fla. Stat.

⁷² § 253.034(5)(b), Fla. Stat.

⁷³ § 253.034(5), Fla. Stat.

⁷⁴ § 253.036, Fla. Stat.

⁷⁵ § 253.034(2)(a), Fla. Stat.

⁷⁶ § 253.034(2)(a), Fla. Stat.

To determine whether the conservation lands are being managed properly, DEP establishes regional land management review teams pursuant to section 259.036, Florida Statutes. The review teams consist of representatives from the local government in which the project is located, DEP's Division of Recreation and Parks, DEP's local district office, DACS, FWC, a local private land manager, the soil and conservation district, and a conservation organization. The review team selects management areas prior to the required submittal of the ten-year management plan update. For management areas greater than 1,000 acres, a review is conducted at least every five years. The land management team evaluates the extent to which the management plan provides sufficient protection of the land's conservation values, as well as the extent to which the property is being managed for the purposes for which it was acquired and the extent to which land management activities are in compliance with the management plan.⁷⁷

The agencies responsible for management of Florida's public lands include DEP (State Lands, Recreation and Parks, Coastal and Aquatic Managed Areas, and Greenways and Trails); DACS (Florida Forest Service); the FWC; and the Department of State (Historical Resources). Pursuant to section 259.037, Florida Statutes, there is a Land Management Uniform Accounting Council (Council) which comprises representatives from each of the involved agencies/divisions. The Council has established specific cost accounting categories in order to provide consistent data for purposes of policy making. To that end, the Council publishes an annual report detailing the prior year's land management activities and expenditures.⁷⁸ While the annual reports provide a wealth of useful information, it is unclear at this time whether the report includes certain management costs, including the management of four million acres of submerged lands by DEP's Office of Coastal and Aquatic Managed Areas, invasive plant control on public lands conducted by FWC, and DACS' Florida Forest Service's wildlife suppression activities. Future editions of this report will continue to identify any additional categories of land management expenditures not included in the Council's annual report.

As reported by the Council, land management expenditures across the agencies have totaled more than \$2.8 billion since Fiscal Year 2000-01. Table 2.2.8 shows the annual amounts spent for the major cost categories, which are described on the following page. The forecast provided is calculated by taking the average growth rate of total management costs over the 15-year history, approximately 1.56 percent, and applying it to all future years. For information, the shares have been provided for the major cost categories at the bottom of the table. On average, approximately 23 percent of land management expenditures have been for Recreation/Visitor Services, 23 percent for Capital Improvements, and nearly 20 percent for Resource Management.

[See table on following page]

⁷⁷ § 259.036, Fla. Stat.

⁷⁸ State of Florida Land Management Uniform Accounting Council 2016 Annual Report available at: http://www.dep.state.fl.us/lands/ARC/2016_LMUAC_Annual.pdf.

Table 2.2.8 Land Management Expenditures by Cost Category and Forecast

Fiscal Year	Resource Management	Administration	Support	Capital Improvements	Recreation/ Visitor Services	Law Enforcement	TOTAL
2000-01	\$16,283,322	\$33,776,555	\$16,286,361	\$35,263,406	\$33,888,932	\$12,355,397	\$147,853,973
2001-02	\$28,507,281	\$35,772,264	\$18,291,869	\$46,673,048	\$32,062,405	\$11,720,428	\$173,027,295
2002-03	\$40,422,859	\$36,070,451	\$21,747,093	\$54,509,923	\$30,716,346	\$12,256,852	\$195,723,524
2003-04	\$47,510,815	\$40,087,971	\$20,510,160	\$63,881,071	\$33,385,314	\$12,856,767	\$218,232,098
2004-05	\$43,311,306	\$40,167,005	\$25,769,220	\$48,017,033	\$32,564,831	\$16,398,289	\$206,227,684
2005-06	\$42,652,706	\$37,951,507	\$23,095,229	\$42,886,346	\$32,337,802	\$17,331,540	\$196,255,130
2006-07	\$52,184,566	\$39,032,449	\$23,033,577	\$49,888,305	\$35,108,376	\$15,743,770	\$214,991,043
2007-08	\$46,364,192	\$36,088,519	\$21,778,522	\$45,399,261	\$37,873,318	\$14,239,571	\$201,743,383
2008-09	\$37,435,096	\$34,881,242	\$14,058,299	\$56,861,678	\$45,225,139	\$9,838,733	\$198,300,187
2009-10	\$33,331,524	\$26,155,900	\$12,986,831	\$56,002,336	\$41,956,513	\$12,810,914	\$183,244,018
2010-11	\$29,624,497	\$23,401,128	\$12,825,660	\$34,768,563	\$43,570,395	\$12,279,102	\$156,469,345
2011-12	\$30,617,573	\$20,745,794	\$14,008,408	\$16,148,376	\$40,140,204	\$12,654,030	\$134,314,385
2012-13	\$30,922,919	\$21,698,367	\$14,805,237	\$22,072,961	\$38,777,073	\$13,633,747	\$141,910,304
2013-14	\$26,468,469	\$12,286,045	\$18,963,564	\$26,524,230	\$50,259,118	\$6,051,598	\$140,553,024
2014-15	\$29,319,885	\$14,569,802	\$20,864,075	\$30,456,471	\$54,437,767	\$6,059,596	\$155,707,596
2015-16	\$34,554,262	\$13,247,877	\$24,637,080	\$38,392,277	\$55,367,889	\$7,158,059	\$173,357,444
TOTAL	\$569,511,272	\$465,932,876	\$303,661,185	\$667,745,285	\$637,671,422	\$193,388,393	\$2,837,910,433
2016-17							\$176,066,160
2017-18							\$178,817,200
2018-19							\$181,611,225
2019-20							\$184,448,907
2020-21							\$187,330,928
2021-22							\$190,257,980
2022-23							\$193,230,768
2023-24							\$196,250,006
2024-25							\$199,316,419
2025-26							\$202,430,745
Shares	23.3%	16.2%	10.8%	23.0%	23.3%	6.9%	

The land management cost categories include the following types of activities:

Resource Management...activities and costs related to exotic species control, prescribed burning, cultural resource management, timber management, hydrological management, and all other resource management activities and costs not captured in other specific subcategories (e.g., plant, animal or biological community survey, monitoring, and research).

Administration...activities and costs associated with the general administration of land under management by the agency including central offices/ headquarters, districts/region, and units/projects. Costs such as fiscal and record keeping duties, utilities, telephones, etc., are included in this category.

Support...activities and costs associated with statutory requirements for land management planning and reviews, training and staff development, and vehicle purchases and maintenance.

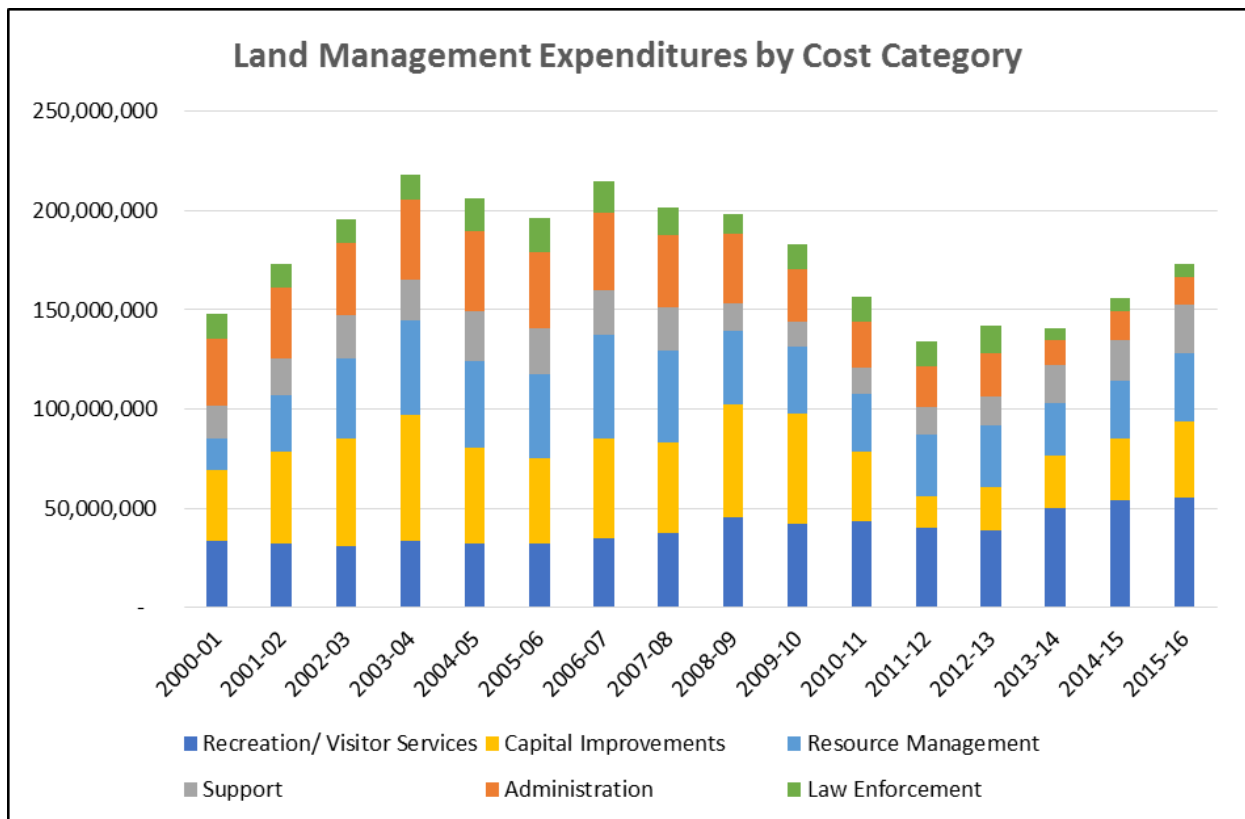
*Capital Improvements...*activities and costs associated with new facility construction, facility maintenance, and Americans with Disabilities Act (ADA) accessibility improvements and renovations.

*Visitor Services/Recreation...*activities and costs associated with informational and educational programs, and operational costs for providing public access to lands such as routine maintenance, cleaning and other work required to provide safe and efficient utilization of facilities and resources that support visitor use and recreation.

*Law Enforcement...*activities and costs associated with enforcing criminal, conservation and boating laws on land, freshwater, and marine environments, as well as all costs associated with these services. Includes the provision of uniform patrol, overt and covert criminal investigations, regulation of commercial wildlife trade, and the direction and administration of all law enforcement programs and activities, as well as all associated costs.

As shown in Figure 2.2.6, total expenditures have varied across time. Overall, these movements have aligned with fluctuations in the available revenues. Descriptions of the revenue sources and associated trust funds that support land management activities are included in the section entitled “Forecasting Dedicated Conservation Land Revenues.” In most years, the three largest cost categories are Recreation/Visitor Services, Capital Improvements, and Resource Management.

Figure 2.2.6 Land Management Expenditures by Cost Category



Federal Expenditures

In addition to appropriations from General Revenue and state trust funds, the General Appropriations Act also includes appropriations from federal trust funds. During the most recent ten years, a variety of federal grant programs have been appropriated on a regular basis through the state budget. Most of the programs (described in detail on the following page) are matching grant programs administered by a state agency. Using data from State Accounts, Table 2.2.9 shows the programs and their total cash expenditures along with a forecast for future years. A three-year moving average is used for the federal expenditure forecast for similar reasons as previously described for the state conservation land acquisition expenditure forecast. Since funding for specific programs is contingent on federal actions, only the total is estimated.

Table 2.2.9 Federally Funded Conservation Land Programs - Expenditures and Forecast

Fiscal Year	America the Beautiful	Ameri Corps	Recreational Trails	Land and Water Conservation Fund	Coastal Partnership Initiative	Endangered Species Conservation Fund	Land Acquisition Grants	Historic Pres. Grants	Total
2006-07	\$1,543,940	\$463,859	\$10,300,000	\$5,000,000	\$1,750,000	\$226,395	\$1,500,000	\$79,820	\$20,864,014
2007-08	\$1,511,037	\$498,104	\$-	\$2,000,000	\$2,000,000	\$363,710	\$8,000,000	\$85,000	\$14,457,851
2008-09	\$1,587,198	\$547,745	\$1,900,000	\$1,200,000	\$2,200,000	\$1,032,630	\$-	\$335,451	\$8,803,024
2009-10	\$1,600,452	\$561,763	\$3,600,000	\$1,000,000	\$2,200,000	\$948,095	\$-	\$115,500	\$10,025,810
2010-11	\$1,625,808	\$553,330	\$9,000,000	\$1,200,000	\$2,200,000	\$776,120	\$-	\$128,500	\$15,483,758
2011-12	\$1,477,572	\$628,347	\$9,500,000	\$2,096,222	\$2,200,000	\$2,969,702	\$-	\$304,444	\$19,176,287
2012-13	\$1,587,949	\$570,849	\$3,500,000	\$2,879,400	\$1,091,630	\$1,012,877	\$6,000,000	\$118,085	\$16,760,790
2013-14	\$1,245,227	\$440,475	\$3,500,000	\$3,000,000	\$958,000	\$3,672,671	\$2,578,750	\$128,552	\$15,523,675
2014-15	\$1,168,274	\$363,847	\$5,000,000	\$4,000,000	\$958,000	\$1,195,905	\$5,000,000	\$118,250	\$17,804,276
2015-16	\$1,453,261	\$411,075	\$3,000,000	\$4,000,000	\$958,000	\$1,118,339	\$-	\$190,746	\$11,131,421
Forecast									
2016-17									\$14,819,791
2017-18									\$14,585,163
2018-19									\$13,512,125
2019-20									\$14,305,693
2020-21									\$14,134,327
2021-22									\$13,984,048
2022-23									\$14,141,356
2023-24									\$14,086,577
2024-25									\$14,070,660
2025-26									\$14,099,531

America the Beautiful Program...The Urban and Community Forestry Matching Grant Program is administered by the Florida Forest Service and provides pass-through funding to local governments, educational institutions, Native-American tribal governments, and legally organized nonprofit organizations. Grants are used to develop or enhance urban and community forestry programs and to support eradication of invasive plants and insects. Awards are made as 50-50 matching grants (50 percent federal/ 50 percent applicant).

AmeriCorps Program...The Florida State Parks AmeriCorps program is administered by the Florida Department of Environmental Protection and operates in Florida's state parks and their surrounding communities. In cooperation with park staff, local organizations and schools, Florida State Parks AmeriCorps members provide services in the areas of habitat restoration, ADA compliance, prescribed burning, trail maintenance, cultural and historical restoration, and environmental education.

Recreational Trails Program...The Recreational Trails Program (RTP) of the U.S. Department of Transportation's Federal Highway Administration (FHWA) provides competitive-matching grant funds to renovate, develop, or maintain recreational motorized, non-motorized and mixed-use trails and trailside facilities. The Florida RTP is administered by the Florida Department of Environmental Protection. Funding may be used for projects to construct new recreational trails, maintain and restore or renovate existing recreational trails; develop and rehabilitate trailside and trailhead facilities and recreational trail linkages; and purchase trail construction or maintenance equipment. Eligible applicants include municipal, county, state or federal governmental agencies; recognized state and federal Indian tribal governments; and organizations registered as active Florida nonprofit corporations, which have an agreement with a governmental agency to develop public lands and the project.

Land and Water Conservation Fund...The Land and Water Conservation Fund State Assistance Program provides matching grants to states, and through the states to local governments, for the acquisition and development of public outdoor recreation areas and facilities. Planning grants are also available to the states to assist in the development of a Statewide Comprehensive Outdoor Recreation Plan. The program is administered by the Florida Department of Environmental Protection and offers competitive grants for acquisition or development of land for public outdoor recreation use. Eligible participants include county governments, municipalities, and other legally constituted local governmental entities, with the responsibility for providing outdoor recreational sites and facilities for the general public. The matching ratio is one applicant dollar to one federal dollar for all grant awards (50 percent / 50 percent). The maximum grant request is \$200,000. Grant awards are contingent upon appropriation by the Federal Government.

Coastal Partnership Initiative...This grant program was developed to promote the protection and effective management of Florida's coastal resources at the local level. The Florida Coastal Zone Management Program makes National Oceanic and Atmospheric Administration funds available, on a competitive basis, to eligible local governments. Eligible local governments are defined as Florida's 35 coastal counties and all municipalities within their boundaries that are required to include a coastal element in their local comprehensive plan. Florida's public colleges and universities, regional planning councils, national estuary programs, and nonprofit groups may also apply if an eligible local government agrees to participate as a partner. The grants provide support for innovative local coastal management projects in four program areas, including Resilient Communities, Public Access, Working Waterfronts, and Coastal Stewardship.

Endangered Species Conservation Fund (Section 6 Grants)...The U.S. Fish and Wildlife Service awards grants to states to support conservation planning and acquisition of vital habitat for threatened and endangered species across the nation. The grants are awarded through the

Cooperative Endangered Species Conservation Fund to benefit numerous species. Available types of grants include:

- *Conservation Grants* - financial assistance to states to implement conservation projects for candidate, listed, and recently recovered species. Funded activities include habitat restoration, species status surveys, public education and outreach, captive propagation and reintroduction, nesting surveys, genetic studies, and development of management plans.
- *Habitat Conservation Planning (HCP) Assistance Grants* - funding to states to support the development of HCPs. Planning assistance grants may support planning activities such as document preparation, outreach, baseline surveys, and inventories.
- *Habitat Conservation Plan Land Acquisition Grants* - grants to states for land acquisitions (both in fee simple and conservation easements) that are associated with approved (permitted) HCPs. The primary purposes of the program are to fund: land acquisitions that complement, but do not replace, federal mitigation responsibilities contained in HCPs; land acquisitions that have important benefits for listed and candidate species; and land acquisitions that have important benefits for ecosystems that support listed and candidate species.

Recovery Land Acquisition Grants... Recovery Land Acquisition grant funds are matched by states and other non-federal entities to acquire (both in fee simple and conservation easements) habitats essential for recovery of listed species from willing sellers in support of approved or draft species recovery plans.

Historic Preservation Grants... Federal funds are apportioned to the state by the U.S. Department of the Interior, National Park Service, for the preservation and protection of the state's historic and archaeological sites and properties. Funds are combined with state funds to assist local, regional, and statewide efforts to preserve significant historic structures and archaeological sites, and promote knowledge and appreciation of the history of Florida. Those eligible to apply for grant funding include state agencies, state universities, non-profit organizations, and units of local government.

In addition to the various grant programs funded with federal dollars, the federal government also makes direct expenditures and contract expenditures related to lands managed by various federal agencies. The federal government owns approximately 608.9 million acres of land primarily related to preservation, recreation, and development of natural resources in the United States, amounting to approximately 27 percent of the total land within the fifty states.⁷⁹ Using the FNAI data, the 4.2 million acres that are federally owned in Florida represent less than one percent of the US total.

⁷⁹ Vincent, Carol H., et al. (2014) *Federal Land Ownership: Overview and Data* (CRS Report No. 42346) (using data collected from the four major federal land management agencies and roughly estimating lands managed by other federal agencies) available at: <http://www.fas.org/sgp/crs/misc/R42346.pdf>.

In Florida, federal agencies manage approximately 4,058,185 of fee simple acres and 117,500 less than fee acres of land.⁸⁰ Approximately 99 percent of the total fee simple acres in Florida managed by federal agencies are administered by the National Park Service, Forest Service, Department of Defense, and Fish and Wildlife Service. However, the main managing agency of the less than fee acreage is the Department of Agriculture's National Resource Conservation Service (NRCS) through its Wetland Reserve and Grassland Reserve program.⁸¹

Table 2.2.10 is a compilation of the values of all contracts made in Florida by the federal agencies that primarily deal with conservation lands. Values are reported in federal fiscal years, which run from October 1 through September 30. These federal agencies may also be contracting in the state for purposes unrelated to land conservation, and as such, these values may reflect more than spending on land conservation in Florida.

Table 2.2.10 Contract Expenditures by Federal Land Managing Agencies (in \$millions)

	FFY01-02	FFY02-03	FFY03-04	FFY04-05	FFY05-06	FFY06-07	FFY07-08	FFY08-09
Bureau of Land Management	\$0.96	\$1.45	\$0.72	\$0.91	\$4.21	\$3.12	\$2.56	\$1.82
U.S. Fish and Wildlife Service	\$3.49	\$5.81	\$4.95	\$7.86	\$22.96	\$15.16	\$8.36	\$10.09
National Park Service	\$12.03	\$26.78	\$27.61	\$21.08	\$12.56	\$12.62	\$19.00	\$25.29
Forest Service	\$0.10	\$6.40	\$15.77	\$3.59	\$12.51	\$18.00	\$19.28	\$19.53
	FFY09-10	FFY10-11	FFY11-12	FFY12-13	FFY13-14	FFY14-15	FFY15-16	
Bureau of Land Management	\$2.04	\$0.31	\$1.32	\$0.55	\$0.75	\$4.42	\$4.33	
U.S. Fish and Wildlife Service	\$14.46	\$10.75	\$6.48	\$4.23	\$5.76	\$18.09	\$13.84	
National Park Service	\$38.57	\$18.91	\$14.80	\$13.55	\$19.84	\$12.71	\$27.07	
Forest Service	\$37.63	\$15.33	\$17.11	\$20.26	\$19.24	\$19.62	\$27.40	

Source: USAspending.gov

Table 2.2.11 is a compilation of the values of all grant and other expenditures made in Florida by the federal agencies that primarily deal with conservation lands. Values are reported in federal fiscal years, which run from October 1 through September 30. These federal agencies may be spending in the state for purposes unrelated to land conservation, and those dollars would also be included in the values shown below.

⁸⁰ Florida Natural Areas Inventory, Summary of Florida Conservation Lands Including Less-than-Fee Conservation Lands, February 2016, available at: http://www.fnai.org/PDF/Maacres_201602_FCL_plus_LTF.pdf. Managed acres reported are for non-submerged lands.

⁸¹ *Id.*

Table 2.2.11 Grants and Other Expenditures by Federal Land Managing Agencies (in \$millions)

	FFY01-02	FFY02-03	FFY03-04	FFY04-05	FFY05-06	FFY06-07	FFY07-08	FFY08-09
Bureau of Land Management	\$0.07	\$0.36	\$0.13	\$0.00	\$0.01	\$0.01	\$0.07	\$0.00
U.S. Fish and Wildlife Service	\$2.68	\$2.93	\$8.61	\$42.65	\$7.24	\$18.26	\$23.27	\$25.74
National Park Service	\$0.59	\$4.64	\$7.67	\$11.40	\$11.34	\$7.55	\$6.45	\$3.98
Forest Service	\$7.90	\$4.34	\$4.12	\$2.45	\$0.02	\$0.03	\$5.46	\$1.63
	FFY09-10	FFY10-11	FFY11-12	FFY12-13	FFY13-14	FFY14-15	FFY15-16	
Bureau of Land Management	\$0.00	\$0.19	\$0.22	\$0.07	\$0.25	\$0.39	\$0.04	
U.S. Fish and Wildlife Service	\$3.56	\$0.00	\$13.52	\$21.05	\$19.80	\$24.24	\$13.98	
National Park Service	\$0.63	\$0.00	\$0.00	\$1.25	\$9.18	\$8.32	\$4.00	
Forest Service	\$8.02	\$1.36	\$12.68	\$5.85	\$6.66	\$7.63	\$9.99	

Source: USAspending.gov

Note that only the federal agencies that would primarily be managing conservation land in the state are listed in Tables 2.2.10 and 2.2.11. Other federal agencies, such as the Department of Defense, do maintain some conservation lands as buffer areas between military installations and communities within the state. The purposes of their expenditures, however, cannot be distinguished and the expenditures of these other agencies would not be primarily on conservation lands.

Regional Expenditures

The Florida Water Resources Act of 1972, chapter 373, Florida Statutes (“Water Resources Act”), was enacted to provide the legal framework to conserve, protect, manage, and control waters and related land resources in the state. Recognizing that water constitutes a public resource benefiting the entire state and that water resource issues vary throughout the state from region to region, the Water Resources Act provides for water management at the state and regional level.⁸² While state-level administration is vested in the DEP, to the greatest extent possible, the department is encouraged to delegate its powers to the governing boards of the five regional water management districts: Northwest Florida, Suwannee River, St. Johns River, Southwest Florida, and South Florida.⁸³

Among the enumerated powers vested in the water management districts is the authority to acquire lands for the purpose of conservation and protection of water and water-related resources.⁸⁴ The governing boards of the water management districts are authorized to acquire fee or less than fee

⁸² § 373.016(4)(a), Fla. Stat.

⁸³ § 373.069, Fla. Stat. (dividing the state into five water management districts).

⁸⁴ § 373.139(1), Fla. Stat.

interests in real property for purposes of “flood control, water storage, water management, conservation and protection of water resources, aquifer recharge, water resource and water supply development, and preservation of wetlands, streams, and lakes.”⁸⁵

Table 2.2.12 provides expenditure data for conservation land acquisitions by each of the water management districts and ideally would not include lands that were acquired for other lawful purposes. In practice, these numbers cannot be categorized that cleanly and will include some land expenditures for other purposes. Similarly, some expenditures for conservation land may not have been categorized in the clear land categories and will not be accounted for here. Note that the historic data is in local fiscal years, which begin October 1 and end September 30.

Table 2.2.12 Water Management District Conservation Land Expenditures from Financial Reports (in \$millions)

	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14	LFY 14-15
Northwest Florida	\$3.31	\$3.99	\$3.82	\$3.49	\$3.60	\$4.53	\$3.05	\$2.84	\$4.14	\$3.18
St. Johns River	\$81.63	\$201.62	\$197.44	\$119.96	\$121.96	\$83.33	\$55.92	\$51.57	\$53.04	\$72.30
South Florida	\$0	\$0	\$0	\$0	\$0	\$0	\$17.15	\$11.25	\$13.95	\$13.96
Southwest Florida	\$105.34	\$107.78	\$232.67	\$190.62	\$164.85	\$108.33	\$126.33	\$111.25	\$95.75	\$95.08
Suwannee River	\$6.40	\$6.18	\$5.82	\$4.09	\$4.27	\$4.24	\$3.00	\$3.02	\$4.42	\$6.92
Total	\$196.67	\$319.57	\$439.76	\$318.16	\$294.68	\$200.44	\$205.44	\$179.92	\$171.30	\$191.43

Source: Compiled from individual water management district Comprehensive Annual Financial Reports

Note: Northwest Florida totals taken from total land fund expenditures rather than expenditure categories. St. Johns River totals take from categories “Acquisition, restoration and public works” and “Operation and maintenance of land and works”. South Florida totals taken from “Land Stewardship” category. Southwest Florida totals taken from categories “Land Acquisition, Restoration and Public Works” and “Operation and Maintenance of Works and Lands”. Suwannee River totals taken from categories “Acquisition, restoration and public works”, “Operation, maintenance of lands and works” and “Land Acquisition and Management”.

In an attempt to distinguish land expenditures strictly for conservation purposes, EDR requested historical data from the water management districts including pre-acquisition, acquisition and management costs. Due to differences in budgetary tracking across the districts, EDR was unable to produce an extensive history. To the extent that the data allows, Table 2.2.13 shows expenditures by the water management districts on land conservation. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. A forecast for water management district expenditures on land conservation has been foregone until a more consistent measure of their conservation land expenditures has been established. This is intended to be included in future editions of this report.

⁸⁵ § 373.139(2), Fla. Stat.

Table 2.2.13 Water Management District Conservation Land Expenditures from Requested Documents (in \$millions)

	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14	LFY 14-15
Northwest Florida	\$3.44	\$13.05	\$6.26	\$16.17	\$14.61	\$2.38	\$1.90	\$1.63	\$1.87	\$1.73
St. Johns River	\$167.41	\$119.37	\$33.83	\$33.43	\$28.60	\$6.51	\$8.46	\$7.89	\$4.40	\$16.39
South Florida	\$112.95	\$248.34	\$26.97	\$50.33	\$246.52	\$13.52	\$12.35	\$16.03	\$48.09	\$112.95
Southwest Florida			\$31.34	\$41.03	\$5.63	\$2.55	\$2.06	\$2.02	\$4.42	\$2.42
Suwannee River					\$3.54	\$3.19	\$1.84	\$2.86	\$7.58	\$5.05

Source: Compiled from individual water management district documents provided upon request regarding pre-acquisition costs, acquisition costs and management costs.

Note: Northwest Florida total only includes pre-acquisition costs for LFY 08-09 and beyond. St. Johns River totals do not include pre-acquisition costs. Suwannee River totals do not include pre-acquisition costs and only include management costs from LFY11-12 and beyond.

Data provided by the water management districts varied greatly in level of detail and availability of history. In some cases, funding sources for the various expenditures could not be determined and thus what is being labeled above as a regional expenditure may be partially or entirely a federal, state, or local expenditure that was made through a water management district. It would be beneficial to future editions of this report for the water management districts to report their conservation land expenditures in their annual financial reports or as part of their Florida Forever work plans.

Table 2.2.14 provides a forecast and details a history of expenditures⁸⁶ by special districts that are located in multiple counties for natural resource conservation. These expenditures can be associated with land, water, or any other natural resource. In future years, EDR will attempt to separate the land and water expenditures through surveys and dialogue with these special districts. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. Forecasts use a three-year moving average for similar reasons as state expenditures explained earlier in the report and are then converted to state fiscal years.

Table 2.2.14 Regional Special District Conservation Expenditures and Forecast (in \$millions)

History	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Total	\$139.19	\$208.87	\$389.50	\$231.59	\$164.02	\$126.93	\$148.39	\$86.80	\$89.23	\$84.39
Forecast	SFY 14-15	SFY 15-16	SFY 16-17	SFY 17-18	SFY 18-19	SFY 19-20				
Total	\$92.14	\$88.79	\$88.84	\$89.92	\$89.18	\$89.32				
	SFY 20-21	SFY 21-22	SFY 22-23	SFY 23-24	SFY 24-25	SFY 25-26				
Total	\$89.47	\$89.33	\$89.37	\$89.39	\$89.36	\$89.38				

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Account 538

⁸⁶ For further details on the source of this data, see the “Local Expenditures” section.

Local Expenditures

Section 218.32, Florida Statutes, requires each local government entity that is determined to be a reporting entity, as defined by generally accepted accounting principles, and each independent special district as defined in section 189.012, Florida Statutes, to submit to the Florida Department of Financial Services (DFS) a copy of its Annual Financial Report (i.e., AFR) for the previous fiscal year no later than nine months after the end of the fiscal year. The AFR is not an audit but rather a unique financial document that is completed using a format prescribed by the department.

Furthermore, section 218.33, Florida Statutes, states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rules shall include a uniform classification of accounts.” Assisted by representatives of various local governments, the DFS developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information to the State of Florida. Implementation of the standard Chart of Accounts and Standard Annual Reporting Form began in 1978, and since then, there have been minor changes and updates to both. As mandated by section 218.33, Florida Statutes, reporting entities should use this Chart of Accounts as an integral part of their accounting system so that the preparation of their AFRs will be consistent with other local reporting entities.

Using AFR data obtained from the DFS' Bureau of Local Government, EDR staff prepared a series of tabulations, which list reported county, municipal, and special district expenditure and revenue totals by specific account codes for Local Fiscal Years 2004-05 through 2013-14. Table 2.2.15 provides a forecast and details a history of expenditures by local governments on natural resource conservation. This can be land, water, or any other natural resource. In future years, EDR will attempt to separate the land and water expenditures through surveys and dialogue with local governments. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. Forecasts use a three-year moving average for similar reasons as state expenditures explained earlier.

Table 2.2.15 Local Government Conservation Expenditures and Forecast (in \$millions)

History	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$144.40	\$150.91	\$155.97	\$122.40	\$139.72	\$136.58	\$125.29	\$120.47	\$130.05	\$130.89
Municipalities	\$153.95	\$182.38	\$199.41	\$213.45	\$242.10	\$256.74	\$258.06	\$270.97	\$278.65	\$285.84
Special Districts	\$507.39	\$704.67	\$666.96	\$398.94	\$177.96	\$127.22	\$133.14	\$154.24	\$153.91	\$163.51
Total	\$805.74	\$1,037.95	\$1,022.34	\$734.79	\$559.77	\$520.54	\$516.49	\$545.67	\$562.61	\$580.23
Forecast	SFY 14-15	SFY 15-16	SFY 16-17	SFY 17-18	SFY 18-19	SFY 19-20				
Total	\$557.53	\$563.91	\$565.75	\$562.40	\$564.02	\$564.06				
	SFY 20-21	SFY 21-22	SFY 22-23	SFY 23-24	SFY 24-25	SFY 25-26				
Total	\$563.49	\$563.85	\$563.80	\$563.71	\$563.79	\$563.77				

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Account 538

2.3 Projecting Expenditures Required to Purchase Lands Identified for Conservation

Under the Florida Forever program, various acquisition lists or work plans are developed to identify projects that are eligible for Florida Forever funding. These lists include the main Florida Forever Priority List; the Inholdings and Additions Lists of DEP's Division of Recreation and Parks, the Fish and Wildlife Conservation Commission, and the Department of Agricultural and Consumer Services; the Office of Greenways and Trails' list; the Rural and Family Lands Protection Program priority list; and the Florida Forever Work Plans maintained by each of the five water management districts. It is also possible that settlement agreements or final judgments would require discrete land acquisitions. While not incorporated in the report at this time, future editions will include this analysis.

State Agency Plans

The 2016 Florida Forever Priority List is the largest among all of the plans reviewed by EDR.⁸⁷ It identifies 117 areas approved for acquisition totaling 3,600,613 acres, of which 1,430,788, or 39.74 percent have already been acquired. For the remaining acreage, 1,490,882 are fee acres and 678,940 are less than fee acres⁸⁸. The Florida Forever Five-Year Plan, which is a report containing more detailed project-specific information, provides the tax-assessed value of the acreage to be acquired for each project. The total estimated cost of purchasing these lands is \$1,564.32 million for the fee and \$710.46 million⁸⁹ for the less than fee.

The Florida Forever Priority List represents those proposed projects that have been approved by the Board of Trustees for acquisition by DEP's Division of State Lands under section 259.105(3)(b), Florida Statutes. State agencies, local governments, nonprofit and for-profit organizations, private land trusts, and individual land owners may submit an application to the Acquisition and Restoration Council (ARC) for consideration of a new Florida Forever project or an addition to an existing, listed Florida Forever project.⁹⁰ The ARC conducts a full review of the proposed project if five of the ten voting members vote affirmatively to move the project to a full review.⁹¹ Afterward, at least five ARC members must vote affirmatively to include the project on the Florida Forever list subject to approval by the Board of Trustees.⁹²

On an annual basis, ARC is required to review the most current Florida Forever Priority List and develop a new list, ranked and prioritized pursuant to requirements in section 259.105, Florida Statutes, and rules promulgated in chapter 18-24 of the Florida Administrative Code. The new list is then presented to the Board of Trustees for approval.⁹³ The ARC categorizes and ranks each

⁸⁷ *Supra* note 78.

⁸⁸ Numbers may not add due to rounding.

⁸⁹ Note that the San Felasco Conservation Corridor, a less than fee acquisition, did not have an assessed value. This value was estimated using the total cost per acre among other less than fee future acquisitions and applying it to the acres to be acquired for the corridor.

⁹⁰ § 259.105(3), Fla. Stat.

⁹¹ Fla. Admin. Code R. 18-24.004.

⁹² § 259.105(13), Fla. Stat.

⁹³ *Id.*

project within one of the following categories: Critical Natural Lands Project, Partnership and Regional Incentives Projects, Less-Than-Fee Projects, Climate Change Lands Projects, Substantially Complete Projects, and Critical Historical Resources Projects.⁹⁴ The Board of Trustees may remove projects from the list, but may not add any new projects or rearrange the priority rankings.⁹⁵

DEP also prepares a Division of State Lands Annual Florida Forever Work Plan (DSL Work Plan) that further prioritizes the approved Florida Forever Priority List and sets forth available funding for land acquisition by the Division of State Lands in that fiscal year.⁹⁶ In developing the DSL Work Plan, DEP's Division of State Lands takes into consideration the categories of projects determined by ARC and places each project in the High, Medium, or Low Priority Group.⁹⁷ The High Priority Group represents no more than the top 33 percent of the project acreages within each category.⁹⁸ The final DSL Work Plan is a subset of the Florida Forever List representing a selection of projects within the High Priority or Medium Priority Groups.

DEP's Division of Recreation and Parks (DRP) and its Office of Greenways and Trails (OGT) also develop and maintain individual acquisition or restoration lists pursuant to section 259.105(3)(l), Florida Statutes. These potential acquisition lists are developed in accordance with the specific criteria and performance measures of the Florida Forever program and represents projects that are eligible for Florida Forever funding by OGT and DRP under sections 259.105(3)(e) and (h), Florida Statutes. Specifically, DRP's list identifies inholding parcels and additions to existing state parks as well as eligible capital expenditures. OGT's list represents potential acquisitions of greenways and trails or greenways and trails systems pursuant to the Florida Greenways and Trails Act, chapter 260, Florida Statutes. The DRP and OGT lists identify acreage and expected acquisition costs.

DEP also administers competitive grant programs that provide financial assistance to local governments and eligible nonprofit environmental organizations to acquire conservation and recreation lands through funds available under the Florida Forever program. As mentioned in section 2.2, above, FCT, currently housed in DEP, administers the Parks and Open Space Grant Program and the Stan Mayfield Working Waterfront Program, and DEP's Division of Recreation and Parks administers the Florida Recreation Development Assistance Program. These grant programs fund projects based upon a competitive application cycles and, therefore, maintain priority funding lists that change each fiscal year based upon the applications for eligible projects. For this reason, these lists are not included in this assessment.

DEP maintains the Florida State Owned Lands and Records Information System (SOLARIS), which is intended to be a complete history of all land purchases by the state. This database identifies conservation lands and, often, the funding sources. A historical breakdown of funding sources for the lands held by DEP was used to develop the cost sharing estimates included in the

⁹⁴ § 259.105(17), Fla. Stat.

⁹⁵ § 259.106(16), Fla. Stat.

⁹⁶ § 259.105(17), Fla. Stat.

⁹⁷ § 259.105(17), Fla. Stat.; *see also* Fla. Admin. Code R. 18-24.006.

⁹⁸ Fla. Admin. Code R. 18-24.006.

table below. The full estimate of future expenditures necessary to purchase lands identified in the DEP plans came from agency reports and is shown in Table 2.3.1.

Table 2.3.1 Estimated Future Expenditures on Conservation Lands by DEP (in \$millions)

	Fee Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Other Cost	Fee Cost
FL Forever 5yr	1,490,882.00	\$0.25	\$1,554.50	\$0.27	\$2.35	\$6.94	\$1,564.32
Greenways & Trails	8,630.44	\$0.00	\$13.71	\$0.00	\$0.02	\$0.06	\$13.80
Rec & Parks	276.15	\$0.00	\$4.53	\$0.00	\$0.01	\$0.02	\$4.55
Fee Total	1,499,788.59	\$0.25	\$1,554.50	\$0.27	\$2.35	\$6.94	\$1,564.32
	LTF Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Other Cost	LTF Cost
FL Forever 5yr	678,940.00	\$0.12	\$706.00	\$0.12	\$1.07	\$3.15	\$710.46
Greenways & Trails	-	\$-	\$-	\$-	\$-	\$-	\$-
Rec & Parks	-	\$-	\$-	\$-	\$-	\$-	\$-
LTF Total	678,940.00	\$0.12	\$706.00	\$0.12	\$1.07	\$3.15	\$710.46
	Total Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Other Cost	Total Cost
DEP Total:	2,178,728.59	\$0.37	\$2,260.50	\$0.40	\$3.42	\$10.09	\$2,274.78

Note: "\$-" indicates an estimate of no future expenditures whereas "\$0.00" indicates an estimate of future expenditures less than \$5,000.

DACS administers land acquisition programs that purchase fee simple and less than fee simple interests in conservation lands. According to agency reports, the Rural and Family Lands Protection Program has acquired 15,937.93 less than fee acres at a total cost of \$41.01 million for conservation since its inception in 2001. The agency has identified seven conservation properties totaling 10,190 acres for less than fee acquisition in the next year at a total cost of \$16.18 million. The 2016 List of Projects for Rural and Family Lands Protection Program identifies future acquisitions within three tiers of priority, but does not include estimated costs. The top tier identifies 50 conservation properties totaling 222,126 less than fee acres, the second tier identifies 47 conservation properties totaling 90,455 less than fee acres, and the third tier identifies 25 conservation properties totaling 16,142 less than fee acres. To estimate the cost, EDR adjusted the program's historical conservation land purchases for inflation and calculated a historical cost per acre for the program in Fiscal Year 2015-16 dollars to be \$2,626.86. Applying this to the less than fee acres for purchase yields an expected cost of \$863.51 million for the 122 projects. Including the expected \$16.18 in pending acquisitions for the next year, the total estimated future expenditures for the Rural and Family Lands Protection Program is \$879.69 million. Historically, the acquisitions have been funded 82.29 percent by DACS, 9.87 percent by the federal government, and 7.85 percent by local governments. These shares were applied to the estimates of future costs.

DACS also receives funding through the Forest Legacy Program, a federal grant program administered by the U.S. Forest Service whose purpose is to support state efforts to protect environmentally sensitive forest lands.⁹⁹ According to agency reports, FDACS has acquired 10,534 fee acres at a total cost of \$42.42 million since the inception of the Forest Legacy Program in 2005. The agency has identified four properties totaling 2,200 fee acres and 8,018 less than fee acres for acquisition in the next year with expected costs of \$5.6 million and \$13.76 million,

⁹⁹ <https://www.fs.fed.us/spf/coop/programs/loa/aboutflp.shtml>

respectively. Their future expected acquisition list identifies an additional 28 conservation properties totaling 37,138 fee acres and 61,640 less than fee acres with expected costs of \$91.33 million and \$44.91 million, respectively. Approximately 35.7 percent of the fee costs and 51.81 percent of the less than fee costs will be federally funded. The remaining costs have historically been split as follows: 48.08 percent state, 39.18 percent regional, 10.82 percent local, and 1.92 percent private. These shares were applied to the estimates of future costs.

In addition to administering these programs, DACS maintains the Florida Forest Service Inholdings and Additions list pursuant to section 259.105(3)(f), Florida Statutes, which identifies potential inholding parcels and additions to existing state forests. The current list identifies 21 properties totaling 5,171.31 fee acres. The county in which these acres reside is indicated. To estimate the future costs, the cost per acre for each county, adjusted into Fiscal Year 2015-16 dollars, is calculated using the SOLARIS database and then applied to the county in which the desired land is located.¹⁰⁰ This yields a total estimated cost of acquisition of \$17.57 million. The full estimate of future expenditures necessary to purchase lands identified by DACS plans is shown in Table 2.3.2

Table 2.3.2 Estimated Future Expenditures on Conservation Lands by DACS (in \$millions)

	Fee Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Private Cost	Fee Cost
Rural Family Lands	-	\$-	\$-	\$-	\$-	\$-	\$-
Forest Legacy	39,338	\$34.60	\$29.97	\$24.42	\$6.74	\$1.19	\$96.93
Inholding/Addition	5,171	\$0.00	\$17.46	\$0.00	\$0.03	\$0.08	\$17.57
Fee Total	44,509	\$34.61	\$47.43	\$24.43	\$6.77	\$1.27	\$114.50
	LTF Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Private Cost	LTF Cost
Rural Family Lands	338,913	\$86.81	\$723.86	\$-	\$69.01	\$-	\$879.69
Forest Legacy	69,658	\$30.39	\$13.59	\$11.08	\$3.06	\$0.54	\$58.67
Inholding/Addition	-	\$-	\$-	\$-	\$-	\$-	\$-
LTF Total	408,571	\$117.20	\$737.46	\$11.08	\$72.07	\$0.54	\$938.35
	Total Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Private Cost	Total Cost
DACS Total:	453,080	\$151.81	\$784.89	\$35.50	\$78.84	\$1.81	\$1,052.86

Note: "\$-" indicates an estimate of no future expenditures whereas "\$0.00" indicates an estimate of future expenditures less than \$5,000.

FWC maintains an Inholdings and Additions Acquisitions list pursuant to section 259.105(3)(g), Florida Statutes, which identifies inholding parcels and additions to lands managed by FWC for the conservation of fish and wildlife. This list currently consists of 490 properties totaling 189,769.15 acres across the state. The county in which these acres reside is indicated. To estimate the cost of acquisition, the cost per acre per county, adjusted to Fiscal Year 2015-16 dollars, is derived from the SOLARIS database and applied to the acreage count in each county. These lands are estimated to cost \$366.49 million. An estimate of all future expenditures by federal, state, regional and local governments necessary to purchase lands identified in plans set forth by state agencies is shown in Table 2.3.3.

¹⁰⁰ One area of land for future acquisition resided in two counties. For this, the average cost/acre across the two counties was used.

Table 2.3.3 Estimated Future Expenditures on Conservation Lands by State Agencies (in \$millions)

	Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Other Cost	Total Cost
DEP	2,178,728.59	\$0.37	\$2,260.50	\$0.40	\$3.42	\$10.09	\$2,274.78
DACS	453,080	\$151.81	\$784.89	\$35.50	\$78.84	\$1.81	\$1,052.86
FWC	189,769.15	\$0.06	\$364.19	\$0.06	\$0.55	\$1.62	\$366.49
Total	2,821,578.05	\$152.24	\$3,409.58	\$35.96	\$82.82	\$13.52	\$3,694.13

EDR acknowledges that these are rough estimates based primarily upon historical costs per acre and that only purchase price has been addressed. EDR intends to discuss further costs of acquisition, such as environmental assessments and appraisals, in future editions of this report.

Water Management District Plans

In 2001, the water management districts developed their initial Florida Forever Water Management District Work Plans (Work Plans) identifying projects that are eligible for funding under the Florida Forever Act as required under section 373.199, Florida Statutes. In developing these Work Plans, the water management districts were required to integrate their existing surface water improvement and management plans, Save Our Rivers acquisition lists, stormwater management projects, water restoration projects, and any other land acquisitions or activities that would assist in achieving the Florida Forever goals.¹⁰¹

These Work Plans are updated on an annual basis and are reported as a separate chapter in the water management districts' consolidated annual reports.¹⁰² The annual updates include a status of land acquisition for the eligible projects, a list of projects completed during the year, modifications or additions to the Work Plan, a description of land management activities, list of surplus lands, and the progress of funding, staffing and resource management of district projects.¹⁰³

Each of the five water management districts provide some degree of detail regarding historic conservation land purchases and identify lands for future acquisition in their Florida Forever Work Plan Annual Reports. To supplement the data in these reports, greater detail regarding historic acquisitions was requested from and provided by the districts. To estimate all future expenditures by federal, state, regional, and local governments necessary to purchase the lands identified in these plans, a consistent methodology was required. Historic acquisition data identifies acreage obtained, type of ownership, region, purchase price and funding source. EDR calculated the historic cost share by identifying the share of the total historic purchase price paid by federal, state, regional, local and other dollars. Using price indices from the US Bureau of Labor Statistics, all historic purchases were converted into federal fiscal year¹⁰⁴ 2015-16 dollars. A cost per acre was then determined for each region and each ownership type¹⁰⁵. This allowed for fee and less than fee proposed acquisitions in differing regions of a district to have different estimated costs per acre.

¹⁰¹ § 373.199(3), Fla. Stat.

¹⁰² § 373.036(7), Fla. Stat.

¹⁰³ § 373.036(7), Fla. Stat.

¹⁰⁴ Federal fiscal years are from October 1 through September 30 and are used here because the WMDs report their data in this format.

¹⁰⁵ In the instance of a proposed acquisition existing in a region or of an ownership type not historically seen, WMD wide cost/acre was used for the ownership type.

These costs per acre by ownership and region were then applied to the proposed acreage of those ownership types in those regions.¹⁰⁶ The estimated future expenditures to purchase conservation lands in WMD plans can be found in Table 2.3.4.

Table 2.3.4 Estimated Future Expenditures on Conservation Lands by WMDs (in \$millions)

	Acres	Federal Cost	State Cost	Regional Cost	Local Cost	Other Cost	Total Cost
Northwest Florida	461,970.00	\$3.85	\$485.93	\$12.36	\$-	\$-	\$502.14
St. Johns River	119,471.00	\$16.93	\$214.36	\$13.25	\$21.88	\$15.01	\$281.42
South Florida	127,695.00	\$30.85	\$894.94	\$352.09	\$66.31	\$-	\$1,344.19
Southwest Florida	537,748.24	\$-	\$2,117.94	\$7.40	\$1,990.81	\$-	\$4,116.15
Suwannee River	59,501.00	\$102.78	\$176.55	\$-	\$-	\$6.59	\$285.91
Total	1,306,385.24	\$154.41	\$3,889.71	\$385.10	\$2,078.99	\$21.59	\$6,529.81

EDR acknowledges that these are rough estimates based primarily upon historical costs per acre and that only the purchase price has been addressed. EDR intends to discuss further costs of acquisition, such as environmental assessments and appraisals, in future iterations of this report.

These plans are often very broad and are not designed with the expectation that the purchase will be completed within a five-year period or even within the remainder of the current Florida Forever program. Moreover, they are not necessarily representative of the projects that the water management districts are actively pursuing for acquisition. Table 2.3.5 identifies total acreage of the water management districts,¹⁰⁷ the approximate acreage they already hold in conservation, and the acreage identified for potential future acquisition along with the shares those acquisitions represent of the district's acreage. The final two columns indicate the amount of conservation land each district would hold in acres if all lands in the acquisition plans were acquired.

Table 2.3.5 Share of Florida Owned as Conservation Lands by WMDs

	Total Acres	Acquired Acres	Share	Future Acres	Share	Past + Future Acres	Share
Northwest Florida	7,108,509.00	223,555.00	3.1%	461,970.00	6.50%	685,525.00	9.64%
St. Johns River	7,500,208.00	754,000.00	10.1%	119,471.00	1.59%	873,471.00	11.65%
South Florida	10,311,310.00	1,500,000.00	14.5%	127,695.00	1.24%	1,627,695.00	15.79%
Southwest Florida	6,259,161.00	449,296.00	7.2%	537,748.24	8.59%	987,044.24	15.77%
Suwannee River	4,836,523.00	352,096.00	7.3%	59,501.00	1.23%	411,597.00	8.51%
Total	36,015,711.00	3,278,947.00	9.1%	1,306,385.24	3.63%	4,585,332.24	12.73%

¹⁰⁶ Exceptions to this methodology include: St. Johns River does not itemize their proposed acquisitions and only provide an acreage total. This acreage was split into fee and less-than-fee acquisition based on their historical purchases and district-wide costs per acre were applied to the total acreages by ownership type. South Florida did not provide less-than-fee or fee information, nor were historic acquisitions broken in to regions. District-wide adjusted average costs per acre were used. Suwannee River's proposed acquisition list does not identify ownership type. This acreage was split into fee and less-than-fee acquisition based on their historical purchases. Additionally, not all proposed acquisitions could be matched to a region with historic purchases, so district-wide costs per acre were used.

¹⁰⁷ Note that the acreage listed is calculated from GIS maps provided by the water management districts. The total acreage of the state differs from the total that is used to calculate the total share of conservation land in the state because the district maps include a large amount of water.

Combined State and Water Management District Plans and Effects

Considering all lands identified in plans set forth by state agencies or water management districts, Table 2.3.6 identifies the total acreage and share of the state that would be acquired if all planned lands were obtained.¹⁰⁸ While the current acreage and shares include federal, local, and private conservation land acquisitions, the additions based on future plans do not. If all identified state and WMD lands were acquired, approximately 42.64 percent of the state would be held as conservation land. If federal, local, and private plans were accounted for, this share would be even greater.

Table 2.3.6 Share of Florida to be Acquired as Conservation Lands

	Acres	Share
Current Cons. Land Acquired	10,563,749.00	30.66%
State Cons. Land to Acquire	2,821,578.05	8.19%
WMD Cons. Land to Acquire	1,306,385.24	3.79%
Total if all Acquired	14,691,712.29	42.64%

Adding the projected total costs for the additional conservation lands identified in plans produces a preliminary estimate of \$10.2 billion as shown in Table 2.3.7. This projection does not include all costs of acquisition (such as environmental assessments and appraisals) which makes it understated. Counteracting this effect is the possibility that the lands may be donated, exchanged, or sold cheaper than other similar lands were historically; this would result in lower actual future expenditures than the preliminary estimate suggests.

Table 2.3.7 Total Costs of Acquiring Additional Conservation Lands (in \$millions)

	Total Costs
State Cons. Land to Acquire	\$3,694.13
WMD Cons. Land to Acquire	\$6,529.81
Total if all Acquired	\$10,223.94

2.4 Forecasting Dedicated Conservation Land Revenues

EDR is required to forecast revenues that are “dedicated in current law to maintain conservation lands” for federal, state, regional, and local forms of government. After conducting an extensive legal review, EDR has discovered that no significant sources of revenue exist that are dedicated in

¹⁰⁸ EDR has reason to believe that some overlap exists between the various plans. Further, the currently identified boundaries of future Florida Forever projects may include acreages that are no longer suitable for conservation. For example, projects that were listed early on may now have other improvement that would no longer make those acreages suitable for conservation. It is unclear how often boundaries are modified to reflect these changing situations.

law solely for this purpose. Assuming the Legislature desired to accomplish this in the future, the discussion below identifies and forecasts revenues that have historically been used or might be available for this purpose.

State Revenue Sources

Historically, the Legislature has appropriated state and federal trust funds, as well as General Revenue, to support the management of conservation lands. Based on a review of Florida law, as well as agency trust fund data, there does not appear to be a source of revenue that is solely dedicated to general *maintenance* of conservation lands.

There are laws that were identified that indicate an intent to provide state land managing agencies with some level of funding for maintenance and management of conservation lands. For example, section 259.032(9)(b), Florida Statutes, provides, in part:

An amount of not less than 1.5 percent of the cumulative total of funds ever deposited into the former Florida Preservation 2000 Trust Fund and the Florida Forever Trust Fund shall be made available for the purposes of management, maintenance, and capital improvements, and for associated contractual services, for conservation and recreation lands acquired with funds deposited into the Land Acquisition Trust Fund pursuant to s. 28(a), Art. X of the State Constitution or pursuant to former s. 259.032, Florida Statutes 2014, former s. 259.101, Florida Statutes 2014, s. 259.105, s. 259.1052, or previous programs for the acquisition of lands for conservation and recreation, including state forests, to which title is vested in the board of trustees and other conservation and recreation lands managed by a state agency. Each agency with management responsibilities shall annually request from the Legislature funds sufficient to fulfill such responsibilities to implement individual management plans.

However, agency funding requests are subject to evaluation by the Legislature to ensure that funding will not prevent the respective trust fund from meeting other minimum requirements¹⁰⁹ and still maintain a positive balance. According to DEP, the Legislature typically funds the annual requests for land management funding. While indicating an intent to provide a certain level of funding for management and maintenance of conservation lands, the plain language of the statute reveals that there is no actual revenue source or distribution dedicated to providing the percentage of funds indicated.

A closer example of revenues that may be considered dedicated to management of conservation lands is found within section 259.032(9)(c), Florida Statutes, which states:

All revenues generated through multiple-use management or compatible secondary-use management shall be returned to the lead agency responsible for such management and shall be used to pay for management activities on all conservation, preservation, and recreation lands under the agency's jurisdiction. In addition, such revenues shall be segregated in an agency trust fund used for land management activities, other than a land

¹⁰⁹ § 259.032(9)(b), Fla. Stat.

acquisition trust fund, and such revenues shall remain available to the agency in subsequent fiscal years to support land management appropriations. For the purposes of this paragraph, compatible secondary-use management shall be those activities described in subsection (7) undertaken on parcels designated as single use pursuant to section 253.034(2)(b).¹¹⁰

Revenue-generating activities that may occur on state-owned conservation lands vary based upon the compatibility of such uses with the conservation goals of the land, and may include use fees and concessions, permits, grazing leases, timber harvesting, and agricultural leases.¹¹¹

Similarly, for specific additional uses, section 253.034(9), Florida Statutes, provides, in part:

The following additional uses of conservation lands acquired pursuant to the Florida Forever program and other state-funded conservation land purchase programs shall be authorized, upon a finding by the board of trustees, if they meet the criteria specified in paragraphs (a)-(e): water resource development projects, water supply development projects, stormwater management projects, linear facilities, and sustainable agriculture and forestry. Such additional uses are authorized if:

- (a) The use is not inconsistent with the management plan for such lands;
- (b) The use is compatible with the natural ecosystem and resource values of such lands;
- (c) The use is appropriately located on such lands and due consideration is given to the use of other available lands;
- (d) The using entity reasonably compensates the titleholder for such use based upon an appropriate measure of value; and
- (e) The use is consistent with the public interest.

Money received from water resource development projects, water supply development projects, stormwater management projects, linear facilities, and sustainable agriculture and forestry occurring on conservation lands is returned to the lead managing agency and is available to support land management appropriations.¹¹²

Nonetheless, there are a number of sources that have been used historically to support appropriations for the acquisition and maintenance of conservation lands. For this analysis, state revenues are categorized as either Documentary Stamp Tax revenue or Non-Documentary Stamp Tax revenue.

¹¹⁰ See also § 253.036 Fla. Stat. (requiring a land management analysis for parcels greater than 1,000 on the potential to generate revenue through sustainable forest management and providing that additional revenues generated shall be returned to the lead managing agency to pay for management activities on conservation lands under the agency's jurisdiction).

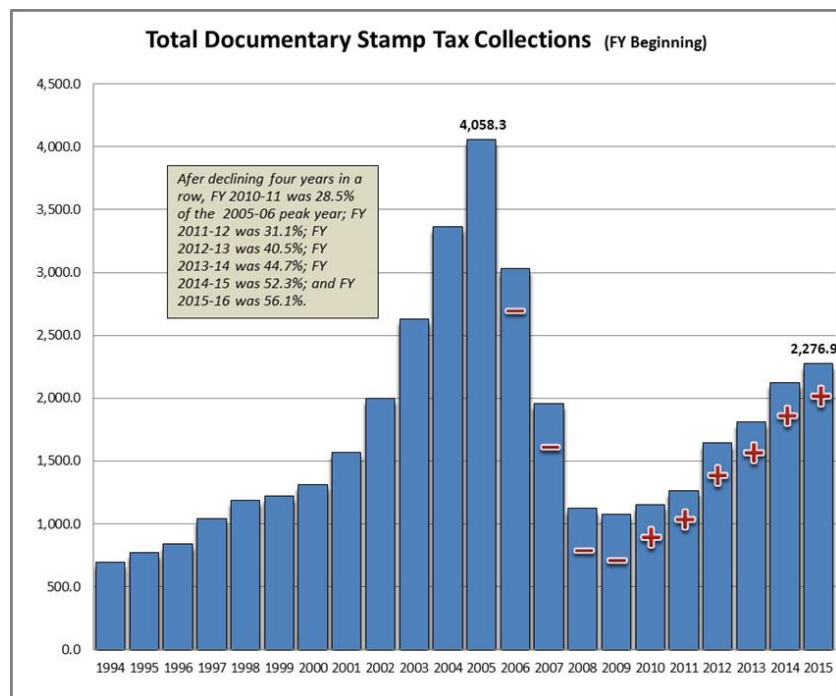
¹¹¹ *Supra* note 78.

¹¹² § 253.034(9), Fla. Stat.

Documentary Stamp Tax Revenue

The primary source of revenue currently dedicated to conservation lands is the Documentary Stamp Tax,¹¹³ which is largely dependent on the health of Florida's housing market. Today, Florida's housing market is still recovering from the extraordinary upheaval of the housing boom and its subsequent collapse. The housing boom was underway by late Fiscal Year 2002-03 and clearly in place by Fiscal Year 2003-04, with the peak occurring during Fiscal Year 2005-06. Documentary Stamp Tax collections (shown in Figure 2.4.1) also reached their peak in Fiscal Year 2005-06, posting total collections of more than \$4.0 billion.

Figure 2.4.1 Total Documentary Stamp Tax Collections



By the summer of 2006, existing home prices began to fall, and owners started to experience negative wealth effects from the price deceleration and accompanying losses in property value. The one-two punch of lower home values and higher interest rates hit homeowners with exotic forms of financing particularly hard, and many investors in the midst of flipping homes were caught short. Mortgage delinquencies and foreclosures became more commonplace in 2007 as an increasing stream of homeowners moved underwater (*i.e.*, owing more on their mortgages than their homes were worth), placing even more homes on the market and further driving down prices.

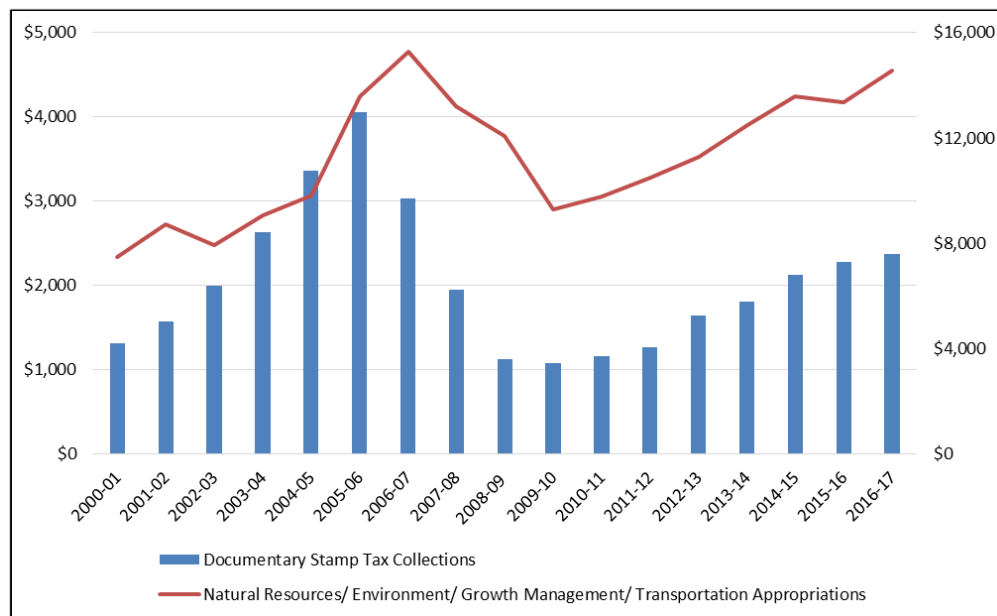
By the fall of 2008, the excess inventory of unsold homes was further swelled by new waves of foreclosures—this time driven by recession-related unemployment—as well as slowing population growth arising from the national economic contraction. As the housing market slid into steep

¹¹³ Ch. 201, Fla. Stat.

decline, Documentary Stamp Tax collections rapidly decreased, bottoming out at just over \$1.0 billion in Fiscal Year 2008-09, or less than one-third of the prior peak. Seven years later, at the end of the 2015-16 fiscal year, Documentary Stamp Tax collections were only 56.1 percent of their prior peak. Even so, this was an improvement over the two previous years which saw collections at 44.7 percent and 52.3 percent of the 2005-06 peak year, respectively.

Figure 2.4.2 shows the historical collections of Documentary Stamp Tax revenues and the appropriations for the “Natural Resources, Environment, Growth Management, and Transportation” policy area. The availability of funding for conservation lands is closely linked to trajectory of this revenue source. The pace of Florida’s recovery in Documentary Stamp Tax collections will be driven in large measure by the time it takes the construction industry to revive fully.

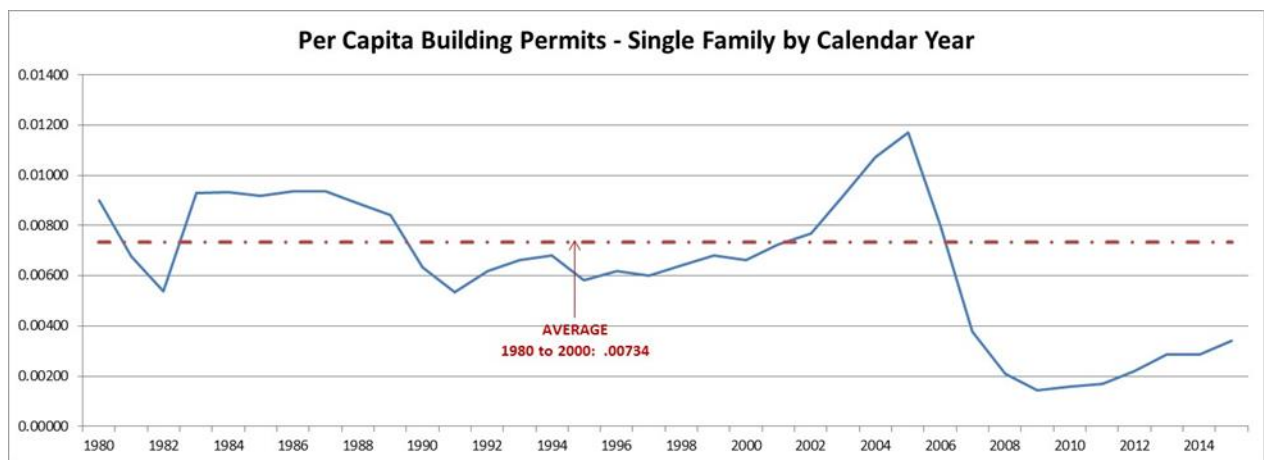
Figure 2.4.2 Comparison of Documentary Stamp Tax Revenue and Appropriations for Natural Resources, Environment, Growth Management, and Transportation (in \$millions)



Because construction activity continues to be subpar, attention over the past few years has focused on the market for existing homes as an upstream indicator of future construction need. The message in the existing home market has been mixed. While existing home sales volume in the 2015 calendar year exceeded its 2005 peak, the sales activity in the first six months of 2016 was sluggish relative to the prior year. For that period, Florida was running well below its 2015 pace. In contrast, Florida’s existing home price gains roughly tracked national gains over the first six months of 2016, with the state’s improvements relative to the US as a whole staying at about the same ratio. The state’s median price in June was 90.1 percent of the national median price and within 87.3 percent of its own peak reached during the housing boom.

Single-Family building permit activity, an indicator of new construction, remains in positive territory, showing strong back-to-back growth in both the 2012 and 2013 calendar years (over 30 percent in each year). The final data for the 2014 calendar year revealed significantly slowing (but still positive) activity—posting only 1.6 percent growth over the prior year. However, calendar year activity for 2015 ran well above the same period in 2014; single family data was higher than the prior year by 20.3 percent. Despite the strong percentage growth rates in three of the last four calendar years, the level is still low by historic standards—not quite half of the long run per capita level. For the first eleven months of the 2016 calendar year, single-family building permit activity was running 13.4 percent over the same period in the prior year, continuing to fall below the 2015 annual growth rate.

Figure 2.4.3 Per Capita Building Permits - Single Family



Other than existing single-family home sales (volume), the key housing market metrics do not show a return to their peak levels until 2020-21 (total construction expenditures) and 2023-24 (private residential construction expenditures). The rest either do not return to their peak at all during the forecast horizon (construction employment; single and multi-family starts) or late in the period (median sales price for existing homes in 2020-21).

At the December 2016 General Revenue Estimating Conference, the forecast for Documentary Stamp Tax total collections was decreased for Fiscal Year 2016-17 by \$38.7 million (1.6 percent) from the previous estimate to \$2.377 billion. Positive growth is expected to continue in the near-term (2017-18 at 4.2 percent, 2018-19 at 4.1 percent, and 2019-20 at 3.9 percent). These combined growth rates produce anticipated collections of \$2.677 billion in Fiscal Year 2019-20. Through the 2025-26 fiscal year, average annual growth is expected to be 3.5 percent. The prior peak level of nearly \$4.1 billion is not expected to be reached until Fiscal Year 2032-33.

Table 2.4.1 shows the historical and forecasted total collections from the Documentary Stamp Tax, as well as the constitutionally required distribution to the Land Acquisition Trust Fund.¹¹⁴ The estimates in bold were adopted at the General Revenue Estimating Conference (December 2016).

Table 2.4.1 Documentary Stamp Tax Total Collections - Long Term Forecast (in \$millions)

Fiscal Year	Total Doc Stamps	Percent Change	Total to LATF	Debt Service	Remainder LATF	Uncommitted Share (can be used for maintenance)
2009-10	\$1,078.60	-3.93%				
2010-11	\$1,156.50	7.22%				
2011-12	\$1,261.60	9.09%				
2012-13	\$1,643.40	30.26%				
2013-14	\$1,812.50	10.29%				
2014-15	\$2,120.80	17.01%				
2015-16	\$2,276.87	7.36 %	\$746.95	\$170.00	\$746.95	
2016-17	\$2,377.10	4.40 %	\$781.21	\$170.31	\$610.90	\$406.75
2017-18	\$2,476.90	4.20 %	\$814.14	\$168.01	\$646.13	\$430.49
2018-19	\$2,577.30	4.05 %	\$847.28	\$168.08	\$679.20	\$454.40
2019-20	\$2,676.60	3.85 %	\$880.04	\$168.22	\$711.82	\$478.87
2020-21	\$2,772.90	3.60 %	\$911.82	\$168.18	\$743.64	\$502.73
2021-22	\$2,869.90	3.50 %	\$943.83	\$146.82	\$797.01	\$542.76
2022-23	\$2,974.60	3.65 %	\$978.38	\$135.92	\$842.46	\$587.46
2023-24	\$3,080.90	3.57 %	\$1,013.46	\$115.85	\$897.61	\$642.61
2024-25	\$3,187.70	3.47 %	\$1,048.71	\$115.82	\$932.89	\$677.89
2025-26	\$3,291.50	3.26 %	\$1,082.96	\$90.44	\$992.52	\$737.52

Section 201.15, Florida Statutes, directs the distribution of Documentary Stamp Tax revenues as follows:

1. Department of Revenue Administrative Costs – Before distribution, the department deducts amounts necessary to pay the costs of the collection and enforcement of the tax.
2. Debt Service – All taxes are pledged and are first made available to make payments on bonds issued pursuant to section 215.618 or section 215.619, Florida Statutes,¹¹⁵ or any other bonds authorized to be issued on a parity basis with such bonds. Amounts necessary to make payments on bonds are deposited into the Land Acquisition Trust Fund.
3. Land Acquisition Trust Fund – An amount equal to 33 percent of all taxes collected, after first deducting the costs of collection, minus the amounts deposited for debt service, are deposited into the Land Acquisition Trust Fund. Section 375.041, Florida Statutes,

¹¹⁴ In 2014, Florida voters approved the Water and Land Conservation constitutional amendment (Amendment 1) to provide a dedicated funding source for water and land conservation and restoration. The amendment created article X, section 28 of the Florida Constitution, which requires that starting on July 1, 2015, for 20 years, 33 percent of the net revenues derived for the existing excise tax on documents must be deposited into the Land Acquisition Trust Fund.

¹¹⁵ § 215.618, Fla. Stat., authorizes the issuance of Florida Forever bonds and § 215.619, Fla. Stat., authorizes the issuance of Everglades restoration bonds.

designates a portion of funds for particular acquisition and restoration projects. Specifically, of the funds remaining after payment of debt service for Florida Forever bonds and Everglades restoration bonds, the following distributions are required before funds may be appropriated, pledged, or dedicated for other uses:

- a. Everglades – The lesser of 25 percent or \$200 million annually for projects that implement the Comprehensive Everglades Restoration Plan (CERP),¹¹⁶ including the Central Everglades Planning Project; the Long-Term Plan,¹¹⁷ and the Northern Everglades and Estuaries Protection Program.¹¹⁸ These funds are further allocated as follows:
 - i. South Florida Water Management District Long-Term Plan – \$32.0 million per year through Fiscal Year 2023-24;
 - ii. Planning, Design, Engineering, and Construction of the CERP – after deducting the \$32 million the lesser of 76.5 percent or \$100 million through Fiscal Year 2025-26; and
 - iii. Remaining Everglades purposes.
 - b. Springs – The lesser of 7.6 percent or \$50 million annually for springs restoration, protection, and management projects;
 - c. Lake Apopka – \$5 million annually through Fiscal Year 2025-26 to the St. Johns River Water Management District for Lake Apopka restoration projects;
 - d. Debt Service – For bonds issued after July 1, 2016; and
 - e. Residual – After all required statutory distributions, the uncommitted cash in the Land Acquisition Trust Fund is available for other purposes authorized by law.
4. General Revenue Service Charges – All taxes, except those distributed to the Land Acquisition Trust Fund, are subject to the service charge imposed in section 215.20(1), Florida Statutes.
 5. Other Distributions – All taxes remaining after deduction of costs shall be distributed as follows:
 - a. State Transportation Trust Fund (STTF) – The lesser of 24.18442 percent of the remainder or \$541.75 million annually is paid annually to the STTF in the Department of Transportation to support the New Starts Transit Program, the Small County Outreach Program, the Strategic Intermodal System, and the Transportation Regional Incentive Program, including the Florida Rail Enterprise. A portion of the distribution to the STTF is further allocated as follows:

¹¹⁶ See § 373.470, Fla. Stat.

¹¹⁷ See § 373.4592(2), Fla. Stat.

¹¹⁸ See § 373.4595, Fla. Stat.

- i. State Economic Enhancement and Development (SEED) Trust Fund – Of the STTF funds, \$75 million annually is transferred to the SEED Trust Fund in the Department of Economic Opportunity.
- b. Grants and Donations Trust Fund – The lesser of 0.1456 percent of the remainder or \$3.25 million annually is paid to the Grants and Donations Trust Fund in the Department of Economic Opportunity to fund technical assistance to local governments.
- c. State Housing Trust Fund – Eleven and twenty-four hundredths percent of the remainder annually is paid to the State Housing Trust Fund. Of such funds, the following allocations are made:
 - i. SEED Trust Fund – The first \$35 million is transferred annually to the SEED Trust Fund in the Department of Economic Opportunity.
 - ii. State Housing Trust Fund – Half of the remainder is for the purposes for which the State Housing Trust Fund was created and exists by law.¹¹⁹
 - iii. Local Government Housing Trust Fund – The other half of the remainder is paid to the Local Government Housing Trust Fund and used for the purposes for which the fund was created and exists by law.¹²⁰
- d. State Housing Trust Fund – Twelve and ninety-three hundredths percent of the remainder annually is paid to the State Housing Trust Fund. Of such funds, the following allocations are made:
 - i. SEED Trust Fund – The first \$40 million is transferred annually to the SEED Trust Fund.
 - ii. State Housing Trust Fund – Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Economic Opportunity and the Florida Housing Finance Corporation for the purposes for which the fund was created and exists by law.
 - iii. Local Government Housing Trust Fund – Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which that fund was created and exists by law, including to provide for state and local services to assist the homeless.

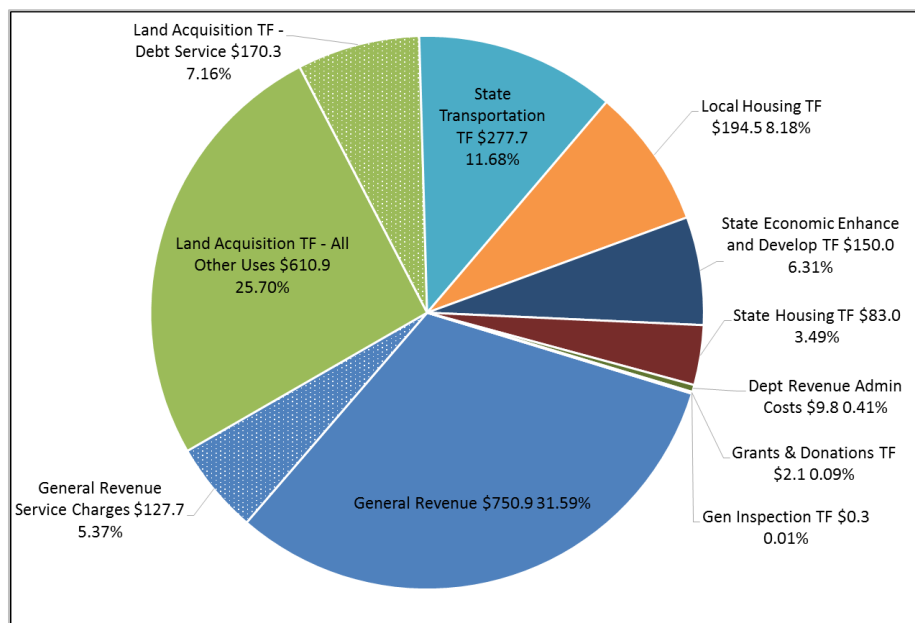
¹¹⁹ See § 420.0005, Fla. Stat.

¹²⁰ See § 420.9079, Fla. Stat.

- e. General Inspection Trust Fund – The lesser of 0.017 percent of the remainder or \$300,000 annually is paid to the General Inspection Trust Fund in the Department of Agricultural and Consumer Services to fund oyster management and restoration programs as provided in section 379.362(3), Florida Statutes.
6. General Revenue Fund – After the distributions specified in statute, any remaining taxes are transferred to the General Revenue Fund.

Figure 2.4.4 illustrates the effect of the statutory distributions for the 2016-17 fiscal year. The total forecast for Documentary Stamp Tax revenue is nearly \$2.4 billion, with an estimated \$1.7 billion (69.8 percent) expected to be distributed to the General Revenue Fund and the Land Acquisition Trust Fund. In the figure, the distribution to the Land Acquisition Trust is split into two component parts (debt service and all other uses) that together reach the required 33% after the deduction for the Department of Revenue’s administrative costs.

Figure 2.4.4 Fiscal Year 2016-17 Statutory Distribution of Documentary Stamp Tax Revenue



The Land Acquisition Trust Fund is expected to receive approximately \$781.2 million in total, including \$170.3 million for debt service payments and \$610.9 million for other uses. Pursuant to the Florida Constitution, the funds in the Land Acquisition Trust Fund must be expended only for the following purposes:

- 1) As provided by law, to finance or refinance: the acquisition and improvement of land, water areas, and related property interests, including conservation easements, and resources for conservation lands including wetlands, forests, and fish and wildlife habitat; wildlife management areas; lands that protect water resources and drinking water sources, including lands protecting the

water quality and quantity of rivers, lakes, streams, springsheds, and lands providing recharge for groundwater and aquifer systems; lands in the Everglades Agricultural Area and the Everglades Protection Area, as defined in Article II, Section 7(b); beaches and shores; outdoor recreation lands, including recreational trails, parks, and urban open space; rural landscapes; working farms and ranches; historic or geologic sites; together with management, restoration of natural systems, and the enhancement of public access or recreational enjoyment of conservation lands.

- 2) To pay the debt service on bonds issued pursuant to Article VII, Section 11(e).

Of the revenues available for other uses, approximately \$356.9 million is dedicated in law to the Everglades, Spring Restoration, and Lake Apopka projects as provided in section 375.041, Florida Statutes. The remaining \$406.8 million is available for other projects authorized and appropriated by the Legislature. Table 2.4.2 shows the Fiscal Year 2016-17 appropriations from the Land Acquisition Trust Fund. The majority of the appropriations from the Land Acquisition Trust Fund are for Everglades restoration projects, debt service payments, and Florida Forever projects. The trust fund is also used to support agency operations at DEP, DACS, FWC, and the Department of State, although pending litigation filed by the Florida Wildlife Federation is challenging specific appropriations from the Land Acquisition Trust Fund. The amounts shown for land management include all of the specific budget categories that are designated as “land management;” however, it is likely that expenditures related to land management activities are incorporated in the other program area totals (e.g., state park operations) as well.

Table 2.4.2 Fiscal Year 2016-17 Land Acquisition Trust Fund Appropriations

PROGRAM	2016-17 RECURRING	2016-17 NON- RECURRING	2016-17 TOTAL	2017-18 BASE BUDGET
AGENCY OPERATIONS	104,529,959	257,115	104,787,074	105,054,462
BEACH PROJECTS	10,060,495	11,099,429	21,159,924	10,060,495
DEBT SERVICE	175,706,545	-	175,706,545	175,706,545
EVERGLADES	90,760,407	139,071,496	229,831,903	90,760,407
FLA RECR DEV ASST GRANTS	-	400,000	400,000	-
FLORIDA FOREST SERVICE	61,801,664	5,820,065	67,621,729	62,133,572
FLORIDA FOREVER	20,517,112	33,422,705	53,939,817	20,517,112
HISTORICAL RESOURCES	2,000,000	-	2,000,000	2,000,000
LAKE APOPKA	-	5,082,846	5,082,846	-
LAND MANAGEMENT	77,667,036	12,276,344	89,943,380	77,667,036
SPRINGS RESTORATION	50,000,000	-	50,000,000	50,000,000
STATE PARK OPERATIONS	34,339,026	15,130,000	49,469,026	34,558,108
WATER MANAGEMENT DISTRICTS	19,237,210	-	19,237,210	19,237,210
WATER RESOURCES	25,507,449	500,000	26,007,449	25,507,449
TOTAL	672,126,903	223,060,000	895,186,903	673,202,396

Sources of Non-Documentary Stamp Tax Revenue

In order to determine the types of revenue used to support conservation lands, the various trust funds from which funds have been appropriated in the most recent five-year period were identified and are described below.¹²¹ Trust funds primarily used to support marine and water resources will be included in the 2018 edition of the report.

The **Florida Forever Trust Fund** is established in section 259.1051, Florida Statutes, to conserve and protect environmentally unique and irreplaceable lands, lands within designated areas of critical state concern, native species habitat or endangered or threatened species, and important ecosystems, landscapes, and forests; to promote water resource development; to facilitate the restoration and subsequent health and vitality of the Florida Everglades; to provide areas, including recreational trails, for natural resource-based recreation and other outdoor recreation; to preserve significant archaeological or historic sites; to conserve urban open spaces suitable for greenways or outdoor recreation which are compatible with conservation purposes; and to preserve agricultural lands under threat of conversion to development. The primary sources of revenue for the trust fund include proceeds from the sale of bonds, cash transferred from other trust funds, and proceeds from the sale of surplus land.

The **Land Acquisition Trust Fund** is established in section 375.041, Florida Statutes, to pay debt service for environmental bonds (i.e., Florida Forever and Everglades bonds); to implement the Comprehensive Everglades Restoration Plan; to support spring restoration, protection, and management projects; and for projects dedicated to the restoration of Lake Apopka. The primary source of revenue for the trust fund is the Documentary Stamp Tax as described above; however, these funds are supplemented with proceeds from the sale of surplus land.

The **Internal Improvement Trust Fund** is established in section 253.01, Florida Statutes, to pay for the acquisition, management, administration, protection, and conservation of state-owned lands. The primary sources of revenue for the trust fund include fees (e.g., land use, application, and easement), proceeds from land sales, and proceeds from various land leases (e.g., agriculture and grazing).

The **State Park Trust Fund** is established in section 258.034, Florida Statutes, to support the administration, improvement, and maintenance of state parks. The primary sources of revenue include state park fees, a distribution from the severance tax on phosphate rock, and concessions.

The **State Game Trust Fund** is established in section 379.211, Florida Statutes, to support various wildlife and freshwater fisheries activities, such as research, freshwater fisheries management, freshwater fish hatcheries, and law enforcement; recreational and commercial licensing programs for hunting and freshwater fishing activities; and education and information to the public. The

¹²¹ Prior to the passage of the Water and Land Conservation constitutional amendment in 2014, several other trust funds were used to fund conservation lands, including the Conservation and Recreation Lands (CARL) Trust Fund, the Florida Communities Trust Fund, the Water Management Lands Trust Fund, and the Ecosystem Management and Restoration Trust Fund. When the Legislature implemented the amendment in 2015, these trust funds were terminated and their revenues redirected to other trust funds. The revenues that were redirected to other trust funds used for conservation lands are included in the report. *See* Ch. 2015-229, Laws of Fla.

primary sources of revenue for the trust fund include hunting and fishing licenses; Documentary Stamp Tax, Wildlife Management Area access fees; largemouth bass specialty license plate fees; and motor fuel taxes.

The **Incidental Trust Fund** is established in section 589.011, Florida Statutes, to support the Florida Forest Service. The primary sources of revenue for the trust fund include proceeds from sales of timber and tree seedlings, recreation fees, and off-road fees.

The **Florida Panther Research Trust Fund** is established section 379.205, Florida Statutes, to manage and protect Florida panthers; educate the public on the necessity of panther management; reestablish Florida panthers into suitable habitat; and promote and market the panther specialty license plate. The primary source of revenue for the trust fund is panther specialty license plate fees.

The **Non-game Wildlife Trust Fund** is established in section 379.209, Florida Statutes, to support management and conservation efforts for non-game wildlife species, conservation stewardship, documentation of non-game wildlife population trends, and assessments of wildlife habitat. The primary revenue sources include speeding fines, vehicle title fees, and donations.

The **Nonmandatory Land Reclamation Trust Fund** is established in section 378.035, Florida Statutes, to provide for the reclamation and acquisition of lands disturbed by phosphate mining and not subject to mandatory reclamation;¹²² to abate imminent hazard as provided by law; and to close abandoned phosphogypsum stack systems. The primary sources of revenue for the trust fund include a distribution from the severance tax on phosphate rock and proceeds from the sale of surplus property.

The **Grants and Donations Trust Fund** is established in section 403.1832, Florida Statutes, to support various environmental and natural resource programs. The primary sources of revenue for the trust fund include non-federal grants and donations.

Within these state trust funds, the following types of revenue (listed in alphabetical order) were identified as being used to support conservation lands in previous years.

Concessions...Proceeds from concessions and vending machines located in Florida's state parks, state forests, and other wildlife management areas may be used to support state park operations, forestry activities, and wildlife conservation programs.¹²³

Fees...A variety of fees are charged to access Florida's state parks, state forests, wildlife management areas, and other public lands. Types of fees include park admission fees, facility rental fees, recreation fees, land use fees, easement fees, and prescribed burning fees. Revenues

¹²² Chapter 211 and 378, Florida Statutes, require reclamation of all new phosphate mines after July 1, 1975, in accordance with mandatory standards adopted in rule. For lands disturbed by the severance of phosphate prior to July 1, 1975, and ultimately abandoned, the Nonmandatory Land Reclamation Trust Fund provides funding for voluntary reclamation of the land by the landowner or acquisition of the land by the state, subject to the criteria in chapter 378, Florida Statutes, and rule chapter 62C-17 of the Florida Administrative Code.

¹²³ See §§ 258.014, 379.373, and 379.354, Fla. Stat.

associated with the various fees may be used to support state park operations, wildlife conservation programs, and forestry activities.¹²⁴

Fines, Penalties, and Forfeitures...Proceeds from various fines, penalties, and forfeitures, such as certain speeding fines and penalties associated with aquatic plant violations, may be used to support state park operations, wildlife conservation programs, and forestry activities.¹²⁵

Fire Control Assessments...Assessments are charged for fire protection and other services provided by the Florida Forest Service to counties and municipalities through cooperative agreements.¹²⁶ Revenues are used to support forestry activities.

Grants and Donations...Non-federal grants and private donations are received by several agencies to support a variety of conservation land activities, including state park operations, wildlife conservation programs, and forestry activities.¹²⁷

Hunting and Fishing Licenses...A variety of licenses are available for purchase that allow hunting, fishing, recreational land use, and the taking of certain wildlife from Florida's public lands. Revenues associated with these licenses may be used to support wildlife conservation programs.¹²⁸

Motor Fuel Tax...The state levies a fuel sales tax on motor and diesel fuel. From the taxes collected, \$2.5 million is transferred annually to the State Game Trust Fund for recreational boating activities and freshwater fisheries management and research, including \$1.25 million specifically for local projects that increase public access to waterways. Also from the taxes collected, \$6.3 million is transferred annually to the Invasive Plant Control Trust Fund to be used for aquatic plant management.¹²⁹

Off-Highway Vehicle Title Fees...Fees are charged for the application and issuance of certificates of title for off-highway vehicles. Revenues are used to support the Off-Highway Vehicle Recreation Program, including the management, maintenance, and rehabilitation of lands in the program's system of lands and trails.¹³⁰

Registrations...Fees are charged for the registration of recreational and commercial vessels. From the fees collected, \$2 from each recreational vessel registration fee (except class A-1) vessels is used to support aquatic weed research and control, and 40 percent of registration fees from commercial vessels is used for aquatic plant research and control. A \$10 fee is charged on certificates of title issued for vehicles previously registered outside of Florida. Proceeds from this fee may be used to support wildlife conservation programs.¹³¹

¹²⁴ See §§ 253.01, 258.014, 270.22, 258.435, 379.354, 589.04, and 590.02, Fla. Stat.

¹²⁵ See §§ 215.31, 253.01, 258.014, 379.407, 379.502, 379.2203, and 318.21(7), Fla. Stat.

¹²⁶ See §§ 125.27 and 589.31, Fla. Stat.

¹²⁷ See §§ 258.014, 320.02, 379.205, 379.206, 379.352, 403.183, 403.1832, and 589.04, Fla. Stat.

¹²⁸ See §§ 379.203, 379.207, and 379.352, Fla. Stat.

¹²⁹ See § 206.606, Fla. Stat.

¹³⁰ See §§ 261.12 and 317.0007, Fla. Stat.

¹³¹ See §§ 319.32 and 328.76(1), Fla. Stat.

Sales and Leases...State agencies are authorized to collect revenues from various sales and leases, including proceeds from sales of surplus lands, sales of surplus property or equipment, sales of timber, land leases, and facility rentals. Revenues from sales and leases may be used to support state park operations, wildlife conservation programs, land reclamation projects, and forestry activities.¹³²

Severance Tax...The state levies an excise tax on the severance of phosphate rock. Under current law, 22.8 percent of the tax collected is deposited in the State Park Trust Fund¹³³ to support state park operations. The distribution is increased to 25.5 percent beginning January 1, 2023. Additionally, 16.1 percent of the tax collected is transferred to the Nonmandatory Land Reclamation Trust Fund to support land reclamation activities. The distribution is decreased to 6.2 percent beginning January 1, 2023.¹³⁴

Specialty License Tags...Annual use fees are charged for the use of specialty license tags. Proceeds from the bass tag and the panther tags are used to support wildlife conservation activities.¹³⁵

Based on a review of state accounts and agency trust fund data, a historical data series was constructed for the revenues identified as being potentially available to support conservation land maintenance. In some cases, these funds are being used for other lawful purposes, so the full redeployment to maintenance of conservation lands would come at the expense of that other purpose.

Each of these revenues is forecasted as part of a Consensus Estimating Conference, including the Revenue Estimating Conferences for Highway Safety Fees, General Revenue, and the Long-Term Revenue Analysis. The assumptions used within these conferences provide the basis for the forecast through Fiscal Year 2025-26. The historical series and the forecast are shown in Table 2.4.3.

[See table on following page]

¹³² See §§ 211.310, 253.03, 253.0341, 258.014, 270.22, 273.055, 379.205, 379.209, 379.2203, 375.041, 403.183, 589.011, 589.04, 589.101, 570.07, and 589.011, Fla. Stat.

¹³³ Prior to the 2015 implementation of the Water and Land Conservation constitutional amendment, this distribution was to the CARL Trust Fund.

¹³⁴ See § 211.3103, Fla. Stat.

¹³⁵ See § 320.08058, Fla. Stat.

Table 2.4.3 Non-Documentary Stamp Tax Revenues Potentially Available for Conservation Land Maintenance (in \$millions)

HISTORY	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
CONCESSIONS	\$3.35	\$1.58	\$1.47	\$1.61	\$5.65	\$5.78
FEES	\$54.83	\$53.95	\$57.24	\$60.44	\$57.81	\$62.39
FINES, PENALTIES, AND FORFEITURES	\$4.24	\$1.78	\$1.70	\$1.71	\$1.58	\$1.56
FIRE CONTROL ASSESSMENTS	\$0.97	\$0.99	\$0.95	\$0.98	\$0.97	\$1.02
GRANTS AND DONATIONS	\$5.18	\$0.79	\$9.98	\$7.13	\$10.48	\$18.04
HUNTING AND FISHING LICENSES	\$20.31	\$20.72	\$19.08	\$19.81	\$21.73	\$21.26
MOTOR FUEL TAX	\$6.30	\$6.30	\$6.30	\$6.30	\$8.80	\$8.80
OFF-HIGHWAY VEHICLE FEES	\$0.53	\$0.54	\$0.57	\$0.60	\$0.67	\$0.83
REGISTRATIONS	\$7.19	\$7.42	\$7.73	\$8.30	\$9.26	\$9.96
SALES AND LEASES	\$27.89	\$30.12	\$28.68	\$38.05	\$85.93	\$32.84
SEVERANCE TAX	\$23.56	\$10.53	\$11.29	\$11.07	\$9.65	\$12.33
SPECIALTY LICENSE TAGS	\$1.31	\$1.19	\$1.43	\$1.39	\$1.60	\$1.53
TOTAL NON-DOCUMENTARY STAMP TAX REVENUES	\$155.64	\$135.90	\$146.43	\$157.41	\$214.12	\$176.34
FORECAST (FY 2016-17 TO FY 2020-21)	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
CONCESSIONS	\$5.87	\$5.97	\$6.06	\$6.16	\$6.25	
FEES	\$63.42	\$64.45	\$65.46	\$66.46	\$67.45	
FINES, PENALTIES, AND FORFEITURES	\$1.58	\$1.61	\$1.64	\$1.66	\$1.69	
FIRE CONTROL ASSESSMENTS	\$1.04	\$1.05	\$1.07	\$1.09	\$1.10	
GRANTS AND DONATIONS	\$12.08	\$12.28	\$12.47	\$12.66	\$12.85	
HUNTING AND FISHING LICENSES	\$22.06	\$22.89	\$23.75	\$24.65	\$25.58	
MOTOR FUEL TAX	\$8.80	\$8.80	\$8.80	\$8.80	\$8.80	
OFF-HIGHWAY VEHICLE FEES	\$0.81	\$0.82	\$0.84	\$0.85	\$0.86	
REGISTRATIONS	\$10.12	\$10.28	\$10.45	\$10.61	\$10.76	
SALES AND LEASES	\$33.39	\$33.92	\$34.46	\$34.99	\$35.50	
SEVERANCE TAX	\$12.50	\$12.40	\$12.30	\$12.30	\$12.20	
SPECIALTY LICENSE TAGS	\$1.48	\$1.44	\$1.45	\$1.47	\$1.49	
TOTAL NON-DOCUMENTARY STAMP TAX REVENUES	\$173.16	\$175.92	\$178.74	\$181.68	\$184.52	
FORECAST (FY 2021-22 TO FY 2025-26)	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	
CONCESSIONS	\$6.34	\$6.42	\$6.51	\$6.59	\$6.67	
FEES	\$68.41	\$69.35	\$70.27	\$71.16	\$72.02	
FINES, PENALTIES, AND FORFEITURES	\$1.71	\$1.73	\$1.76	\$1.78	\$1.80	
FIRE CONTROL ASSESSMENTS	\$1.12	\$1.13	\$1.15	\$1.16	\$1.18	
GRANTS AND DONATIONS	\$13.03	\$13.21	\$13.39	\$13.56	\$13.72	
HUNTING AND FISHING LICENSES	\$26.54	\$27.54	\$28.58	\$29.66	\$30.77	
MOTOR FUEL TAX	\$8.80	\$8.80	\$8.80	\$8.80	\$8.80	
OFF-HIGHWAY VEHICLE FEES	\$0.86	\$0.87	\$0.87	\$0.87	\$0.88	
REGISTRATIONS	\$10.92	\$11.07	\$11.21	\$11.35	\$11.49	
SALES AND LEASES	\$36.01	\$36.51	\$36.99	\$37.46	\$37.91	
SEVERANCE TAX	\$12.10	\$10.44	\$9.49	\$9.41	\$9.41	
SPECIALTY LICENSE TAGS	\$1.51	\$1.53	\$1.55	\$1.56	\$1.58	
TOTAL NON-DOCUMENTARY STAMP TAX REVENUES	\$187.35	\$188.60	\$190.56	\$193.37	\$196.23	

Federal, Regional and Local Revenue Sources

There are no known federal revenue sources dedicated in law solely to maintaining conservation lands in Florida. There is, however, at least one revenue source which gets distributed to the states which may be used for the purposes of conservation lands. The Federal Aid in Wildlife Restoration Act of 1937, now referred to as The Pittman-Robertson Wildlife Restoration Act, was amended by The Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 to implement a multistate conservation grant program. Revenues are collected from a federal excise tax of 10 percent on pistols, handguns and revolvers; 11 percent on firearms and ammunitions; and 11 percent on bows, quivers, broadheads and points. In Federal Fiscal Year 2014-15, \$9.2 million was allocated to Florida out of the \$747.7 million collected by the tax.¹³⁶

The water management districts do not have an exclusive revenue source dedicated in current law to maintain conservation lands. They do, however, commonly use revenues generated from their conservation lands to maintain them. Some examples of such revenue generating activities include timber harvesting and sales, apiary use, billboard and cell tower leases, sales of excavated materials, cattle grazing, alligator egg harvests and feral hog hunts. Due to differences in budgetary tracking capabilities by the districts, EDR was unable to consistently quantify historic water management district revenues by source for the purposes of forecasting. EDR will work to achieve this in future editions of the report.

Special districts that cross county lines do not have an exclusive revenue source dedicated in current law to maintain conservation lands. From data reported to the Department of Financial Services¹³⁷, they do generate revenue through a charge for services that is used for conservation and resource management. Note that this includes land, water, and any other natural resource. Table 2.4.4 shows historic revenues generated by this charge. Note that the historic data is in local fiscal years, which begin October 1 and end September 30.

Table 2.4.4 Revenues Generated by Multi-county Special Districts for Conservation (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Multi-county Special Districts	\$0.05	\$0.02	\$0.00	\$0.00	\$0.02	\$0.09	\$0.27	\$0.44	\$1.44	\$0.75

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Account 343.700

The multi-county special district revenues have seen a significant increase in recent years; however, these revenues are relatively small and unstable. As a result, a three-year moving average provides the best estimates of future revenues given the data available. After conversion to state fiscal years, the expected future revenues can be seen in Table 2.4.5.

¹³⁶ https://www.fws.gov/budget/2015/FY2016_FWS_Greenbook.pdf

¹³⁷ For more details on this data source, see the “Local Expenditures” section above.

Table 2.4.5 Expected Future Revenues of Multi-county Special Districts for Conservation (in \$millions)

	SFY 14-15	SFY 15-16	SFY 16-17	SFY 17-18	SFY 18-19	SFY 19-20
Multi-county Special Districts	\$0.84	\$0.98	\$0.92	\$0.91	\$0.94	\$0.92
	SFY 20-21	SFY 21-22	SFY 22-23	SFY 23-24	SFY 24-25	SFY 25-26
Multi-county Special Districts	\$0.92	\$0.93	\$0.92	\$0.92	\$0.93	\$0.92

Local governments do not have a revenue source dedicated by the Florida Statutes to maintain conservation lands, and no local ordinances for this purpose have been identified. From data reported to the Department of Financial Services,¹³⁸ they do generate revenue through a charge for services that is used for conservation and resource management. Note that this includes land, water and any other natural resource. Table 2.4.6 shows historic revenues generated by this charge. Note that the historic data is in local fiscal years, which begin October 1 and end September 30.

Table 2.4.6 Revenues Generated by Local Governments for Conservation (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$14.71	\$14.71	\$12.32	\$9.79	\$10.38	\$8.40	\$7.67	\$6.83	\$9.77	\$10.51
Municipalities	\$29.81	\$30.91	\$34.62	\$35.01	\$37.73	\$40.17	\$64.90	\$47.24	\$61.37	\$61.14
Special Districts	\$2.15	\$2.16	\$1.31	\$0.82	\$0.61	\$0.80	\$2.09	\$2.25	\$2.45	\$9.61
Total	\$46.67	\$47.77	\$48.25	\$45.62	\$48.72	\$49.37	\$74.66	\$56.31	\$73.58	\$81.26

The local government revenues have seen a significant increase in recent years, although they appear to be relatively unstable over time. As a result, a three-year moving average provides the best estimates of future revenues given the data available. After conversion to state fiscal years, the expected future revenues can be seen in Table 2.4.7.

Table 2.4.7 Expected Future Revenues of Local Governments for Conservation (in \$millions)

	SFY 14-15	SFY 15-16	SFY 16-17	SFY 17-18	SFY 18-19	SFY 19-20
Local Governments	\$69.84	\$72.81	\$74.00	\$72.21	\$73.01	\$73.07
	SFY 20-21	SFY 21-22	SFY 22-23	SFY 23-24	SFY 24-25	SFY 25-26
Local Governments	\$72.77	\$72.95	\$72.93	\$72.88	\$72.92	\$72.91

¹³⁸ For more details on this data source, see the “Local Expenditures” section above.

Conservation Land Maintenance Expenditure and Revenue Gap Identification

As previously described, there is very little in current law indicating that revenue sources are dedicated to conservation land maintenance. As a result, the identification of potential gaps in projected expenditure and dedicated revenues is somewhat problematic. Table 2.4.8 shows the forecasts for the statutorily uncommitted Documentary Stamp Tax revenues and the Non-Documentary Stamp Tax revenues that have historically been used to support state conservation lands, along with the projected state expenditures for land management. At this high level of review, it appears that adequate funds are available.

Table 2.4.8 Expected Potential Revenues and Expenditures for Conservation Land Management (in \$millions)

	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
Uncommitted Doc Revenues	\$406.75	\$430.49	\$454.40	\$478.87	\$502.73	\$542.76	\$587.46	\$642.61	\$677.89	\$737.52
Non-doc Revenues	\$168.00	\$170.67	\$173.41	\$176.28	\$179.04	\$181.80	\$182.98	\$184.87	\$187.61	\$190.42
Estimated State Revenues	\$574.75	\$601.16	\$627.81	\$655.15	\$681.77	\$724.56	\$770.44	\$827.48	\$865.50	\$927.94
Estimated State Expenditures	\$176.07	\$178.82	\$181.61	\$184.45	\$187.33	\$190.26	\$193.23	\$196.25	\$199.32	\$202.43

If the Non-Documentary Stamp Tax revenue sources were to be dedicated in law as the only source for conservation land management, the expected revenues would not cover the projected expenditures. Alternatively, a share of the uncommitted Documentary Stamp Tax revenue could be dedicated to cover the management expenditures; however, while uncommitted in law, much of that revenue is currently budgeted for recurring programs, including some land management activities.

In Fiscal Year 2015-16 the state spent \$38.91 per acre¹³⁹ on conservation land management. As seen previously, the state alone has identified over 2.8 million acres of land in plans for future conservation. This indicates that an additional \$109.8 million will be necessary, on an annual basis, to cover the state management costs of those future acquisitions. Using this cost per acre and the total acreage currently in existence and potentially to be acquired in the future, a total of \$571.7 million would be spent annually by federal, state, regional and local forms of government as well as private entities for the purposes of managing conservation lands in Florida.

2.5 Additional Effects Associated with Conservation Lands

The direct effects on property taxes, by county, resulting from public and private ownership of conservation lands are analyzed in section 2.1. Those results consider only the taxable value directly lost from the lands being held for conservation and do not consider any potential positive

¹³⁹ *Supra* note 78.

impact on the valuation of nearby parcels. However, if the value of surrounding properties grows faster as a result of the existence of the conservation land, a portion of the lost taxable value would be recovered. While it is also possible that the nearby presence of conservation land results in a one-time premium increase with no effect on future growth, this would have a much more modest effect. For this reason, EDR has chosen to first analyze the potential positive ad valorem impact of conservation lands in Florida as a result of faster value growth.¹⁴⁰

Buffer Analysis of Ad Valorem Impacts Resulting from Public Ownership

When the use of land is restricted to conservation purposes only, it is removed, fully or partially, from the local ad valorem tax base. From an economic perspective, this loss may be offset to some extent by positive effects on adjacent and nearby parcels. In this regard, conservation lands create amenities and/or open spaces that theoretically lead to increases in the market value of the parcels near the conservation land. Assuming this beneficial market effect exists, the heightened market value increases the just value of these parcels and potentially enlarges the local ad valorem tax base. This means that the overall impact on property taxes depends on the net loss resulting from the negative impact associated with public and private ownership of conservation lands and the positive impact associated with the degree to which any market value increases feed through to the taxable value. It is possible that future growth would be affected as the availability of conservation land diminishes in tandem with increased development.

An economic theory referred to as the “proximate principle” indicates that residents are willing to pay a price premium for properties close to an open space and that, as the property location moves away from the open space, the price premium reduces.¹⁴¹ EDR has attempted to test a related aspect of this theory and, if it is deemed to be plausible, to quantify the effect. In the first stage of the analysis, EDR divided the parcels in each county into three zones: a conservation zone that contains the parcels with conservation land; a buffer zone that contains the parcels within a one-mile radius of the conservation zone; and a zone-beyond that contains all of the parcels not included in either the buffer or conservation zones. This categorization allows the just value growth rates of the individual zones to be explored independently over time to see if there are detectable differences between the zones.¹⁴²

Table 2.5.1 presents the results of the stage-one growth analysis. It shows the growth rates for overall just value and land value for each of the three zones over the most recent five years. To simplify the display and ameliorate regional differences, the state’s 67 counties are collapsed into the three groupings used in section 2.1: non-FCC coastal group, non-FCC inland group, and FCC group.

¹⁴⁰ The negative impact on property taxes associated with public and private ownership of conservation lands is discussed in section 2.1.

¹⁴¹ When comparison is done to find the effect of proximate principle, it should be done among comparable properties (i.e., holding other things equal).

¹⁴² In order to make an “apple-to-apple” comparison across years, a data issue needs to be handled with care: in each county, a common base of parcels is formed that are the same across comparison years (similarly, respective subsets of this common base are formed for conservation zone, buffer zone, and zone-beyond). In that way, growth rates would be calculated on the same common base (or the subsets of it) across years. However, a parcel can be split or divided into new parcels and so the acreage of the common base of parcels is likely to change across years. In this calculation, it is assumed that such a change in acreage is minimal and hence is ignored.

As expected from the property tax structure itself, the statewide conservation zone has the lowest growth rates across the five-year period; however, this is not true for the non-FCC inland group. More problematic to the theory is the results for the buffer zone and the zone-beyond. The theory would introduce the possibility that the buffer zone would grow faster than the zone-beyond as conservation land becomes increasingly scarce. The statewide results show the opposite, with the growth rates in the buffer zone either matching or performing worse than the zone-beyond. This is also the case for the non-FCC coastal group and non-FCC inland group. Only the FCC group behaves differently, and only in the most recent two years.

The results in Table 2.5.1 do not provide support for the theory being tested; however, it is possible that the theory is still correct for certain types of property (for example, homestead), but not all. It is even possible that a higher market value exists, but that it is detrimental to certain types of fast-growing properties (for example, within the industrial and commercial classifications). Similarly, the type of conservation land may matter. In this regard, urban parks with recreational activities and attractive views for property holders may exhibit an effect, while a vast wetland in a remote area may not. Finally, it may be that the one-mile buffer zone is too large.¹⁴³ Future editions of this report will analyze all of these possibilities, as well as different approaches.

In this edition, a partially offsetting positive ad valorem impact of conservation lands in Florida has not been included in the results.

[See table on following page]

¹⁴³ Various studies have set multiple zones to detect the ad valorem impact (see “The Economic Benefits of Land Conservation”, by The Trust for Public Land, 2007: http://cloud.tpl.org/pubs/benefits_econbenefits_landconserve.pdf. Further, a study has been conducted for Alachua County, also by The Trust for Public Land (*Open Space Proximity and Land Values, Alachua County, Florida*: <http://www.alachuacounty.us/Depts/EPD/Documents/Land/Files/Alachua%20Write-up%20Jul%2004.pdf>).

Table 2.5.1 Growth Rate Comparison across Zones and Groups

<i>Non-Fiscally Constrained Coastal Counties</i>								
Year	Conservation Zone		Buffer Zone		Zone-Beyond		Group Total	
	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value
2012	-3.26%	-3.93%	-1.35%	-3.48%	-1.22%	-3.22%	-1.32%	-3.38%
2013	-0.53%	-1.15%	3.68%	2.40%	3.92%	2.75%	3.72%	2.38%
2014	2.18%	1.35%	9.34%	9.49%	10.10%	8.72%	9.59%	8.73%
2015	3.92%	3.73%	9.02%	9.34%	10.35%	11.84%	9.62%	10.25%
2016	3.45%	3.26%	8.43%	8.41%	8.71%	10.00%	8.49%	8.94%
<i>Non-Fiscally Constrained Inland Counties</i>								
Year	Conservation Zone		Buffer Zone		Zone-Beyond		Group Total	
	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value
2012	-12.02%	-10.15%	-3.29%	-5.91%	-2.51%	-4.75%	-3.05%	-5.43%
2013	-0.05%	1.07%	2.34%	-0.72%	3.22%	-0.37%	2.82%	-0.42%
2014	1.64%	0.77%	6.00%	5.15%	7.97%	6.14%	7.12%	5.53%
2015	-3.21%	-7.52%	7.23%	3.13%	11.01%	7.24%	9.35%	5.15%
2016	3.76%	6.51%	5.31%	5.68%	5.85%	5.72%	5.62%	5.74%
<i>Fiscally Constrained Counties</i>								
Year	Conservation Zone		Buffer Zone		Zone-Beyond		Group Total	
	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value
2012	2.60%	6.84%	-6.54%	-9.05%	-5.60%	-7.26%	-5.36%	-5.60%
2013	-2.18%	-2.03%	-1.55%	-1.75%	-1.40%	-1.46%	-1.51%	-1.67%
2014	0.35%	0.18%	-0.87%	-4.70%	0.41%	-0.41%	-0.05%	-1.87%
2015	-2.16%	0.88%	1.14%	0.54%	1.11%	-0.19%	0.87%	0.27%
2016	0.59%	0.28%	2.37%	1.04%	1.87%	0.45%	1.95%	0.62%
<i>Statewide</i>								
Year	Conservation Zone		Buffer Zone		Zone-Beyond		State Total	
	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value	Just Value	Land Value
2012	-4.27%	-3.53%	-1.79%	-3.95%	-1.66%	-3.67%	-1.78%	-3.79%
2013	-0.66%	-0.96%	3.34%	1.91%	3.57%	2.00%	3.37%	1.79%
2014	1.85%	1.12%	8.59%	8.58%	9.32%	7.92%	8.83%	7.84%
2015	1.90%	1.82%	8.57%	8.45%	10.14%	10.60%	9.28%	9.16%
2016	3.16%	3.28%	7.88%	7.95%	7.94%	8.96%	7.82%	8.22%

2.6 Costs of Acquisition and Maintenance under Fee and Less than Fee Simple Ownership

Public land acquisition agencies are encouraged to include less than fee simple techniques to augment their traditionally fee simple acquisition programs.¹⁴⁴ A fee simple interest in land is the highest estate known in law and amounts to absolute or complete interest without restriction or limitation.¹⁴⁵ Less than fee acquisition, or alternatives to fee simple acquisition, include the “purchase of development rights, obtaining conservation easements, obtaining flowage easements, purchase of timber rights, mineral rights, or hunting rights, purchase of agricultural interests or silvicultural interests, fee simple acquisitions with reservations; [or] creating life estates.”¹⁴⁶

Incorporating alternatives to fee simple acquisition allow more lands to be brought under public ownership for conservation or recreation purposes with less expenditure of state funds. When a less than fee simple interest in land is acquired, such as a conservation easement,¹⁴⁷ public agencies purchase only those rights or interests in the land that are necessary to achieve the conservation or protection goals of the land. The private landowners retain the possessory interest over their land and all the uses for the rights or interests not specifically acquired by the public agency.¹⁴⁸ Allowing private landowners to remain stewards of their own land, when appropriate to achieve public policy goals, reduces the state’s costs to manage the lands.¹⁴⁹ In addition, since title to the land remains in private ownership, the parcels remain on the tax rolls of the appropriate local government.¹⁵⁰

¹⁴⁴ § 253.0251(1), Fla. Stat.

¹⁴⁵ See *State ex rel Ervin v. Jacksonville Expressway Auth.*, 139 So. 2d 135, 139 (Fla. 1962); see also *Woodberry v. Matherson*, 19 Fla. 778 (Fla. 1883) (“The word fee simple denotes an estate of inheritance, or an estate without condition or restriction. The owner of such an estate has the sole power to control and dispose of the same, without let or hindrance. It is an absolute estate in perpetuity, and the largest possible estate a person can have.”).

¹⁴⁶ § 253.0251(2), Fla. Stat.

¹⁴⁷ Section 704.06, Florida Statutes, defines “conservation easement” as “a right or interest in real property which is appropriate to retaining land or water areas predominantly in their natural, scenic, open, agricultural, or wooded condition; retaining such areas as suitable habitat for fish, plants, or wildlife; retaining the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance; or maintaining existing land uses and which prohibits or limits any or all of the following:

(a)Construction or placing of buildings, roads, signs, billboards or other advertising, utilities, or other structures on or above the ground.

(b)Dumping or placing of soil or other substance or material as landfill or dumping or placing of trash, waste, or unsightly or offensive materials.

(c)Removal or destruction of trees, shrubs, or other vegetation.

(d)Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface.

(e)Surface use except for purposes that permit the land or water area to remain predominantly in its natural condition.

(f)Activities detrimental to drainage, flood control, water conservation, erosion control, soil conservation, or fish and wildlife habitat preservation.

(g)Acts or uses detrimental to such retention of land or water areas.

(h)Acts or uses detrimental to the preservation of the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance.

¹⁴⁸ § 253.0251(2), Fla. Stat.

¹⁴⁹ § 259.0251(1)(b), Fla. Stat.

¹⁵⁰ § 259.0251(1)(b), Fla. Stat. While privately-owned land remains on the tax roll, the parcel may qualify for a full or 50 percent exemption for real property dedicated in perpetuity for conservation purposes under section 196.26, Florida Statutes.

Ideally, in order to quantify the difference in the cost of acquiring and maintaining conservation lands under fee simple or less than fee simple ownership, EDR would analyze the costs of acquiring and maintaining an acquisition project in fee simple versus the cost of acquiring a lesser interest in the *same* project. One would also assume that the acquisition of a lesser property interest than fee simple would be appropriate and consistent with the overall conservation goals identified for the property, which, in reality, will differ from project to project. In addition, the cost difference may vary from region to region based on the difference in property values. For example, a less than fee acquisition of waterfront property in an urban area may be more costly than a fee simple acquisition of the same acreage in a rural area. These analyses have not been included in this report; however, simulations and additional information will be provided in future editions.

3. Partial Assessment of Florida's Water Resources

Florida's waters are the state's most basic and valued resource, providing an array of benefits crucial to existence, quality of life, and the economy. These benefits include water storage, flood protection, water purification, habitat for plant and animal species, recreational and educational opportunities and scenic beauty. Florida has 27,561 miles of streams and rivers, more than 7,700 lakes larger than 10 acres in size covering a surface area of 1.6 million acres, 11.3 million acres of freshwater and tidal wetlands, and a coastline of 2,118 linear miles.¹⁵¹ Florida also has more than 1,000 known springs to date.¹⁵² This includes 33 first magnitude springs (a flow greater than 100 cubic feet per second or approximately 64.6 million gallons of water per day), the most of any other state or country.¹⁵³ Ninety percent of Florida's population relies on several sources of high-quality groundwater for their drinking water¹⁵⁴—a demand that is in addition to the needs of the natural environment.

The management, protection, and restoration of Florida's surface water and groundwater require a coordinated effort among various state agencies, water management districts, public and private utilities, local governments and other stakeholders. This section of the report will provide an assessment of the various programs and initiatives associated with water quality protection and restoration and water supply and demand. The assessment will include historic and future expenditures on water programs and projects, forecast of revenues dedicated in current law for these purposes, and an identification of gaps between projected revenues and estimated expenditures.

Due to the magnitude of programs and initiatives related to water resource protection, this section of the report is being completed in phases over several editions. One of the more important features of EDR's future work is the creation of an integrated water supply and demand model to enable estimates and forecasts that address the Legislature's intent that sufficient water be available for all existing and future reasonable beneficial uses and the natural systems — while avoiding any adverse effects of competition for water supplies.

The background information that has been completed for this edition is presented below.

¹⁵¹ Division of Environmental Assessment and Restoration (DEAR), Florida Department of Environmental Protection, *Integrated Water Quality Assessment for Florida: 2016 Sections 202(d), 305(b), and 314 Report and Listing Update* at 39 (June 2016) [hereinafter *Integrated Water Quality Assessment for Florida*] available at: <http://www.dep.state.fl.us/water/docs/2016-Integrated-Report.pdf>.

¹⁵² *Id.*

¹⁵³ Marella, R.L. *Water Withdrawals in Florida, 2012*, U.S. Geological Survey Open File Report 2015-1156, available at: https://pubs.usgs.gov/of/2015/1156/ofr20151156_marella-water-use-2012.pdf

¹⁵⁴ *Integrated Water Quality Assessment for Florida*, *supra* note 151.

3.1 Historical and Current Water Expenditures

Table 3.1.1 shows the water management district portion of regional expenditures on water resources as pulled from their annual financial reports. Values listed are total expenditures, which *include* conservation lands and cause overlap with other sections of this report.

Table 3.1.1 Water Management District Expenditures (in \$millions)

	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14	LFY 14-15
Northwest Florida	\$37.40	\$35.25	\$33.66	\$29.28	\$30.30	\$26.71	\$21.89	\$12.97	\$21.83	\$25.38
St. Johns River	\$155.00	\$281.24	\$278.54	\$203.73	\$201.38	\$157.67	\$110.01	\$104.11	\$105.43	\$133.69
South Florida	\$978.05	\$934.56	\$974.12	\$609.76	\$627.01	\$798.05	\$392.97	\$363.79	\$431.92	\$442.02
Southwest Florida	\$189.60	\$201.23	\$336.50	\$300.45	\$270.02	\$210.38	\$203.72	\$171.12	\$153.62	\$152.09
Suwannee River	\$28.33	\$35.16	\$35.01	\$20.88	\$22.20	\$18.07	\$12.45	\$12.24	\$13.47	\$21.44
Total	\$1,388.38	\$1,487.45	\$1,657.82	\$1,164.10	\$1,150.90	\$1,210.88	\$741.03	\$664.22	\$726.26	\$774.63

Note: WMD fiscal year is October 1 through September 30.

Source: Compiled from individual water management district Comprehensive Annual Financial Reports

Table 3.1.2 provides the remaining multi-county independent special district portion of regional expenditures on water. Note that the resource conservation expenditures include both water and land resources and, as such, overlap with the conservation land expenditures.

Table 3.1.2 Cross-county Independent Special Districts Water-related Expenditures (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Utilities, Sewer and Wastewater	\$200.56	\$229.95	\$232.57	\$268.61	\$285.60	\$263.87	\$229.78	\$284.60	\$263.83	\$270.67
Flood Control and Stormwater	\$442.85	\$474.84	\$637.13	\$730.45	\$596.87	\$553.26	\$426.75	\$364.62	\$315.87	\$317.71
Resource Conservation	\$139.19	\$208.87	\$389.50	\$231.59	\$164.02	\$126.93	\$148.39	\$86.80	\$89.23	\$84.39
Total	\$782.61	\$913.66	\$1,259.20	\$1,230.66	\$1,046.50	\$944.06	\$804.92	\$736.03	\$668.93	\$672.77

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 533, 535, 536, 537 and 538

Tables 3.1.3, 3.1.4 and 3.1.5 detail the local expenditures on water resources. Note that the resource conservation expenditures include both water and land resources and, as such, overlap with the conservation land expenditures.

Table 3.1.3 Local Expenditures on Water Utilities and Sewer/Wastewater (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$1,676.33	\$1,900.06	\$2,028.96	\$2,143.48	\$2,162.60	\$2,107.27	\$2,127.91	\$2,112.92	\$2,172.84	\$2,258.50
Municipalities	\$2,541.73	\$2,773.44	\$2,798.98	\$2,991.71	\$3,055.07	\$3,184.07	\$3,278.21	\$3,356.54	\$3,413.48	\$3,455.39
Special Districts	\$254.26	\$251.26	\$235.60	\$272.69	\$196.18	\$206.16	\$232.29	\$242.26	\$251.68	\$264.62
Total	\$4,472.33	\$4,924.77	\$5,063.54	\$5,407.89	\$5,413.85	\$5,497.50	\$5,638.41	\$5,711.72	\$5,838.00	\$5,978.51

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 533

Table 3.1.4 Local Expenditures on Flood Control and Stormwater (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$373.87	\$419.64	\$457.85	\$516.43	\$350.48	\$324.46	\$296.69	\$300.42	\$253.53	\$238.68
Municipalities	\$27.75	\$30.37	\$28.57	\$30.58	\$49.74	\$55.23	\$71.53	\$58.82	\$65.45	\$54.34
Special Districts	\$23.83	\$25.42	\$28.79	\$30.47	\$17.40	\$13.01	\$14.07	\$20.90	\$17.41	\$35.70
Total	\$425.45	\$475.43	\$515.21	\$577.48	\$417.62	\$392.70	\$382.29	\$380.14	\$336.39	\$328.72

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Account 537

Table 3.1.5 Local Expenditures on Resource Conservation (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$144.40	\$150.91	\$155.97	\$122.40	\$139.72	\$136.58	\$125.29	\$120.47	\$130.05	\$130.89
Municipalities	\$153.95	\$182.38	\$199.41	\$213.45	\$242.10	\$256.74	\$258.06	\$270.97	\$278.65	\$285.84
Special Districts	\$507.39	\$704.67	\$666.96	\$398.94	\$177.96	\$127.22	\$133.14	\$154.24	\$153.91	\$163.51
Total	\$805.74	\$1,037.95	\$1,022.34	\$734.79	\$559.77	\$520.54	\$516.49	\$545.67	\$562.61	\$580.23

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Account 538

3.2 Historically Allocated and Dedicated Water Revenues

Table 3.2.1 details federal revenues to multi-county independent special districts for water purposes. Table 3.2.2 details federal revenues to local governments for water purposes.

Table 3.2.1 Federal Revenues Distributed to Regional Governments for Water Purposes (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Multi-county Special Districts	\$0.93	\$1.46	\$3.66	\$4.71	\$3.57	\$3.07	\$9.51	\$1.81	\$2.13	\$3.39

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 331.310 and 331.350

Table 3.2.2 Federal Revenues Distributed to Local Governments for Water Purposes (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$9.94	\$1.01	\$6.65	\$7.14	\$13.62	\$2.45	\$2.51	\$2.03	\$2.61	\$5.73
Municipalities	\$16.69	\$14.40	\$20.03	\$26.81	\$29.17	\$50.19	\$34.17	\$24.63	\$18.31	\$19.51
Special Districts	\$5.85	\$1.69	\$1.90	\$2.79	\$123.29	\$28.25	\$1.37	\$0.01	\$1.01	\$2.10
Total	\$32.47	\$17.11	\$28.58	\$36.74	\$166.09	\$80.89	\$38.06	\$26.67	\$21.93	\$27.33

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 331.310 and 331.350

Table 3.2.3 details revenues generated by multi-county independent special districts for water purposes. Table 3.2.4 details revenues generated by local governments for water purposes.

Table 3.2.3 Revenues Generated by Multi-county Special Districts for Water Purposes (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Multi-county Special Districts	\$176.91	\$190.83	\$187.31	\$215.24	\$221.15	\$200.33	\$190.72	\$237.22	\$223.56	\$235.19

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 314.300, 323.300, 323.600, 343.300, 343.500, 343.600 and 343.700

Table 3.2.4 Revenues Generated by Local Governments for Water Purposes (in \$millions)

	LFY 04-05	LFY 05-06	LFY 06-07	LFY 07-08	LFY 08-09	LFY 09-10	LFY 10-11	LFY 11-12	LFY 12-13	LFY 13-14
Counties	\$1,748.47	\$1,922.31	\$1,946.25	\$2,014.60	\$2,061.18	\$2,138.33	\$2,258.71	\$2,273.02	\$2,328.10	\$2,415.42
Municipalities	\$2,793.22	\$3,010.59	\$3,138.32	\$3,247.43	\$3,406.71	\$3,659.71	\$3,926.77	\$4,040.43	\$4,100.29	\$4,286.64
Special Districts	\$196.71	\$210.92	\$233.06	\$269.81	\$179.04	\$197.80	\$211.00	\$239.99	\$246.54	\$266.09
Total	\$4,738.39	\$5,143.81	\$5,317.64	\$5,531.83	\$5,646.93	\$5,995.84	\$6,396.48	\$6,553.44	\$6,674.93	\$6,968.16

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government Accounts 314.300, 323.300, 323.600, 343.300, 343.500, 343.600 and 343.700

4. Special Topics

Because of the complexity of the programs and initiatives devoted to Florida's water resources and conservation lands, EDR has identified special topics that do not cleanly fit into the water resources or land conservation analysis at this time. The two topics included in this year's report are Everglades Restoration and Beach Management, which are important components in the state's efforts to protect its natural resources.

4.1 Everglades Restoration

The Florida Everglades, the "River of Grass," is a mosaic of sawgrass marshes, freshwater ponds, prairies, and forested uplands that supports a diverse plant and wildlife community. The Greater Everglades ecosystem originally encompassed 11,000 square miles from central Florida to the Florida Keys. Historically, sheets of freshwater naturally flowed from the Kissimmee chain of lakes to Lake Okeechobee, where its flood waters traveled southward through a variety of low-lying habitat types before finally emptying into the Gulf of Mexico, Florida Bay, and Biscayne Bay.

Because of efforts to drain the marshland for flood control, agriculture, and development, the Everglades today is half the size it was a century ago. Yet, what remains of the Everglades is still considered one of the most unique ecosystems in the world and one of Florida's great treasures.¹⁵⁵ The Everglades wetlands provide numerous benefits to South Florida including water supply, flood control, and recreational opportunities, and serve as a unique habitat for diverse species of wildlife and plant life.¹⁵⁶ The Everglades wetlands also provide natural water storage for the environment during drier seasons and serves as an important water recharge area for South Florida.

To restore and protect the greater Everglades ecosystem, the Florida Legislature established the State of Florida's responsibilities in a series of statutes under the Florida Water Resources Act, codified in chapter 373, Florida Statutes. In addition to authorizing the South Florida Water Management District (SFWMD) to serve as the local sponsor for the majority of restoration efforts,¹⁵⁷ the Legislature directed the roles and responsibilities of both the Department of Environmental Protection and SFWMD for plans authorized through the Everglades Forever Act, the Comprehensive Everglades Restoration Plan, the Northern Everglades and Estuaries Protection Program, and the Everglades Restoration Investment Act.¹⁵⁸

Everglades Forever Act

In 1994, the Legislature enacted the Everglades Forever Act (EFA) establishing a long-term commitment to restoring and protecting the remaining Everglades ecosystem by improving water quality and water quantity.¹⁵⁹ The EFA required SFWMD to develop a plan for achieving compliance with state water quality standards, including total phosphorous criterion, by 2003. In

¹⁵⁵ § 373.4592(1)(a), Fla. Stat.

¹⁵⁶ § 373.4592(1), Fla. Stat.

¹⁵⁷ § 373.1501, Fla. Stat.

¹⁵⁸ <http://www.dep.state.fl.us/everglades/default.htm/>

¹⁵⁹ Chapter 94-115, §§ 1-2, Laws of Florida (codified as amended in § 373.4595, Fla. Stat.).

2003, the EFA was amended to incorporate SFWMD’s “Long-Term Plan for Achieving Water Quality Goals for Everglades Protection Area” consisting of various projects that would achieve compliance with the total phosphorous criterion in the Everglades Protection Area.¹⁶⁰ In 2014, the EFA was amended to include the Restoration Strategies Regional Water Quality Plan, which provides for additional restoration strategies as part of the Long-Term Plan.

This technical plan includes additional stormwater treatment areas and storage reservoirs that would achieve compliance with water quality standards at a cost of \$880 million over a 13-year period. A total of \$500.7 million in funds will be provided by SFWMD with the balance to be provided by the state. The 2013 Legislature appropriated \$32 million on a recurring basis to support the implementation of the technical water quality plan.

Comprehensive Everglades Restoration Plan

In 2000, Congress approved the Comprehensive Everglades Restoration Plan (CERP) with the passage of the Water Resources Development Act of 2000, Public Law 106-541 (WRDA 2000) to provide a coordinated plan for restoring the water resources of central and southern Florida, including the Everglades. The CERP is a large, comprehensive, long-term 50-50 partnership with the federal government, which focuses primarily on the restoration of the water quantity, quality, timing, and distribution within the Everglades ecosystem. The CERP originally approved more than 60 projects that will take more than 30 years to complete at a cost of an estimated \$13.5 billion.

In addition, the Central Everglades Planning Project (CEPP), a component of the CERP, was federally approved in December 2016. The cost of the CEPP is estimated to be \$1.98 billion, nearly half of which (\$991.5 million) will be funded by the state pursuant to the cost-share requirements in section 601(e) of WRDA 2000.¹⁶¹ As discussed in section 2.4, section 375.041, Florida Statutes, already directs distributions of certain funds in the LATF for Everglades restoration, including the CEPP component of the CERP subject to congressional authorization.

Northern Everglades and Estuaries Protection Act

In 2007, the Legislature enacted the Northern Everglades and Estuaries Protection Act (NEEPA), which expanded on the existing Lake Okeechobee Protection Program, to include protection and restoration of Lake Okeechobee, Caloosahatchee, and St. Lucie River watersheds.¹⁶² The purpose of the NEEPA is to coordinate implementation of watershed-based protection plans to improve water quality and quantity and control exotic species within these three northern Everglades watersheds.¹⁶³

¹⁶⁰ The “Everglades Protection Area” is defined as Water Conservation Areas 1, 2A, SB, 3A, 3B, the Arthur R. Marshall Loxahatchee National Wildlife Refuge, and the Everglades National Park. § 373.4592(2)(i), Fla. Stat.

¹⁶¹ Water Infrastructure Improvements for the Nation Act (WIIN Act), Pub. L. No. 114-322 (2016).

¹⁶² Ch. 2007-253, § 3, Laws of Fla. (codified as amended at § 373.4595, Fla. Stat.).

¹⁶³ § 373.4595, Fla. Stat.

Everglades Restoration Investment Act

In 2000, the Legislature passed the Everglades Restoration Investment Act, which provided the framework for the state to fund its share of the partnership, through cash or bonds to finance or refinance the cost of acquisition and improvement of land and water areas necessary for implementing CERP.¹⁶⁴ In 2007 and 2008, the Legislature expanded the use of the Save Our Everglades Trust Fund and bonds issued for Everglades Restoration to include the Lake Okeechobee Watershed Protection Plan and the River Watershed Protection Plans under the Northern Everglades and Estuaries Protection Program, and the Keys Wastewater Plan.¹⁶⁵

Funding for Everglades Restoration

Tables 4.1.1 and 4.1.2 show the historical appropriations and expenditures for projects related to Everglades restoration. The majority of the funding (shown in the “Restoration Projects” column) is for projects that support the CERP. As of November 2016, a total of \$1.8 billion has been appropriated by the Legislature for Everglades restoration, and nearly \$1.4 billion has been spent.

Table 4.1.1 State Appropriations for Everglades Restoration

Fiscal Year	Restoration Projects	Land Acquisition	Florida Keys Wastewater Treatment	Lake Okeechobee Agricultural Projects	Other Projects	TOTAL
2000-01	\$105,000,000					\$105,000,000
2001-02	\$125,000,000					\$125,000,000
2002-03	\$125,000,000					\$125,000,000
2003-04	\$100,000,000					\$100,000,000
2004-05	\$75,000,000					\$75,000,000
2005-06	\$100,000,000					\$100,000,000
2006-07	\$135,000,000					\$135,000,000
2007-08	\$200,000,000					\$200,000,000
2008-09	\$50,000,000					\$50,000,000
2009-10	\$50,000,000					\$50,000,000
2010-11	\$50,000,000					\$50,000,000
2011-12	\$29,455,500					\$29,455,500
2012-13	\$30,000,000		\$50,000,000			\$80,000,000
2013-14	\$70,000,000					\$70,000,000
2014-15	\$32,000,000		\$50,000,000	\$10,000,000	\$82,075,000	\$174,075,000
2015-16	\$81,836,743	\$20,000,000		\$6,920,000		\$108,756,743
2016-17	\$132,000,000	\$27,700,000		\$15,000,000	\$58,838,034	\$233,538,034
TOTAL	\$1,490,292,243	\$47,700,000	\$100,000,000	\$31,920,000	\$140,913,034	\$1,810,825,277

¹⁶⁴ Ch. 2000-129, § 5, Laws of Fla. (codified as amended in § 373.470, Fla. Stat.).

¹⁶⁵ The Keys Wastewater Plan is defined as “the plan prepared by the Monroe County Engineering Division dated November 2007 and submitted to the Florida House of Representatives on December 4, 2007). § 373.470(2)(e), Fla. Stat.

Table 4.1.2 State Expenditures for Everglades Restoration (as of November 30, 2016)

Fiscal Year	Restoration Projects	Land Acquisition	Florida Keys Wastewater Treatment	Lake Okeechobee Agricultural Projects	Other Projects	TOTAL
2000-01	\$398,433					\$398,433
2001-02	\$89,804,224					\$89,804,224
2002-03	\$129,212,085					\$129,212,085
2003-04	\$97,982,428					\$97,982,428
2004-05	\$128,615,842					\$128,615,842
2005-06	\$150,270,772					\$150,270,772
2006-07	\$126,801,466					\$126,801,466
2007-08	\$119,211,959					\$119,211,959
2008-09	\$55,840,244					\$55,840,244
2009-10	\$38,353,413					\$38,353,413
2010-11	\$69,267,637					\$69,267,637
2011-12	\$27,543,744					\$27,543,744
2012-13	\$26,599,891					\$26,599,891
2013-14	\$54,768,287		\$39,156,232			\$93,924,519
2014-15	\$35,245,912		\$10,715,514	\$4,716,120	\$3,878,936	\$54,556,482
2015-16	\$55,496,498	\$54,653	\$26,204,043	\$6,647,414	\$27,368,393	\$115,771,002
2016-17	\$29,246,946	\$2,837,115	\$1,512,863	\$1,998,298	\$20,237,296	\$55,832,518
TOTAL	\$1,234,659,780	\$2,891,769	\$77,588,652	\$13,361,832	\$51,484,625	\$1,379,986,658

The funding sources for Everglades restoration projects have included General Revenue, trust fund balances, and bond proceeds. Current law authorizes the issuance of bonds to finance or refinance the cost of Everglades restoration.¹⁶⁶ Bonds may be issued in Fiscal Years 2002-03 through 2019-20, in an amount not to exceed \$100 million per fiscal year except under certain conditions.¹⁶⁷ To date, the state has issued approximately \$336.8 million of Everglades bonds. The most recent year that new bonds were authorized was Fiscal Year 2014-15, when the Legislature authorized bonds of up to \$50.0 million for the purpose of constructing sewage collection, treatment, and disposal facilities included in the Florida Keys Area of Critical State Concern.¹⁶⁸

As of June 2016, the aggregate principal amount of outstanding bonds is approximately \$247 million, with debt service of approximately \$25.1 million due in Fiscal Year 2016-17.¹⁶⁹ If no new

¹⁶⁶ § 215.619, Fla. Stat.

¹⁶⁷ § 215.619(1)(a), Fla. Stat., authorizes bonds to exceed \$100 million per fiscal year if the DEP requests additional amounts to achieve cost savings or accelerate the purchase of lands, or the Legislature authorizes additional bonds to fund the Florida Keys and Key West Areas of Critical State Concern.

¹⁶⁸ Specific Appropriation 1626A, ch. 2014-51, Laws of Fla. (Fiscal Year 2014-15 General Appropriations Act).

¹⁶⁹ The debt service has been reduced by the expected interest subsidy, which reflects the estimated federal subsidy payments to be received for Build America Bonds. These amounts have been reduced by 6.9 percent through 2024 to account for future possible reductions due to federal sequestration. The amount of such future reductions is unknown at this time; however, the reduction for Fiscal Year 2016-17 is 6.9 percent and reductions from 2018 through 2024 have been held constant at that level.

bonds are sold, the estimated debt service is expected to decline each year through Fiscal Year 2034-35, at which time the Everglades bonds would be retired. The following table shows the estimated debt service that will be due each fiscal year.

Table 4.1.3 Everglades Restoration Bonds Outstanding Debt Service (as of September 2016)

Fiscal Year	Outstanding Debt Service	Expected Interest Subsidy	Net Debt Service Owed
2016-17	25,713,499	(580,856)	25,132,643
2017-18	25,769,551	(580,856)	25,188,695
2018-19	25,815,123	(546,479)	25,268,644
2019-20	25,949,592	(509,896)	25,439,696
2020-21	25,870,923	(471,038)	25,399,885
2021-22	26,018,830	(430,040)	25,588,791
2022-23	26,115,621	(386,848)	25,728,772
2023-24	26,194,192	(340,914)	25,853,278
2024-25	26,285,106	(313,604)	25,971,503
2025-26	17,765,512	(258,158)	17,507,353
2026-27	17,844,575	(199,568)	17,645,007
2027-28	10,332,965	(137,253)	10,195,712
2028-29	10,268,445	(70,773)	10,197,672
2029-30	6,927,606	-	6,927,606
2030-31	6,926,281	-	6,926,281
2031-32	6,927,031	-	6,927,031
2032-33	3,432,650	-	3,432,650
2033-34	3,428,025	-	3,428,025
2034-35	3,431,025	-	3,431,025
TOTAL	321,016,552	(4,826,283)	316,190,269

The Everglades bonds have been issued on a parity basis with Florida Forever bonds, which means both bond programs have a first lien on pledged revenues (i.e., Documentary Stamp Tax). Prior to 2015, the debt service for Everglades bonds was paid from the Save Our Everglades Trust Fund. Beginning in 2015 with the implementation of the Water and Land Conservation constitutional amendment, the debt service is now paid from the Land Acquisition Trust Fund for both Florida Forever bonds and Everglades bonds.

In addition to the Documentary Stamp Tax used to support debt service for Everglades bonds, the Legislature also designated a portion of funds deposited into the Land Acquisition Trust Fund be appropriated for Everglades restoration projects.¹⁷⁰ The provision requires that a minimum of the lesser of 25 percent or \$200 million be appropriated for Everglades restoration projects that implement the CERP, including the Central Everglades Planning Project, the Long-Term Plan, and the Northern Everglades and Estuaries Protection Program. In addition, a minimum of the lesser of 7.6 percent or \$50 million must be appropriated annually for spring restoration, protection, and management projects, and \$5 million must be appropriated annually through the 2025-26 fiscal year for projects dedicated to the restoration of Lake Apopka. In Fiscal Year 2016-17, the

¹⁷⁰ Ch. 2016-201, Laws of Fla.

Legislature appropriated \$229.8 million for Everglades restoration (\$90.8 million recurring), \$50 million (recurring) for springs restoration, and \$5.1 million (nonrecurring) for Lake Apopka restoration.

4.2 Beach Management Funding Assistance Program

Florida has approximately 825 miles of sandy beaches fronting the Atlantic Ocean, Gulf of Mexico, and Straits of Florida. Of that total, the DEP currently designates 411.2 miles of sandy beaches and 8.7 miles of inlet shoreline as critically eroded,¹⁷¹ where erosive conditions are of such a degree that upland development, recreational interests, wildlife habitat, or important cultural resources are threatened or lost.¹⁷² The Legislature has declared that properly managing and protecting Florida's beaches from erosion is a necessary governmental responsibility and that beach restoration and nourishment projects, consistent with state law, are in the public interest.¹⁷³ Because beach erosion is recognized as a statewide problem,¹⁷⁴ the Legislature has charged the DEP with developing and implementing a comprehensive, long-range statewide beach management plan for erosion control, beach preservation, restoration, nourishment, and storm and hurricane protection for the critically eroded segments of the state's shoreline.¹⁷⁵

As part of its beach management program, the DEP develops and maintains a Strategic Beach Management Plan (Strategic Plan), which sets forth the strategies recommended at critically eroded beaches and inlets.¹⁷⁶ The Strategic Plan is prepared at the regional level based on geology and sand movement to promote regional solutions and cost effective projects.¹⁷⁷ According to the DEP's Strategic Plan updated in June 2015, there are a total of 78 projects that are actively managing 227.4 miles of critically eroded beaches, over half of the state's critically eroded shoreline, through beach and dune restoration, beach nourishment, feeder beaches, or inlet sand bypassing and other actions to mitigate erosive effects of inlets.¹⁷⁸

The DEP's Beach Management Funding Assistance Program is responsible for working with local sponsors to achieve protection, preservation, restoration, and nourishment of the state's sandy beaches and for the management of inlets.¹⁷⁹ To implement the Legislature's intent that appropriations be directed to projects that will preserve and protect the state's most severely eroded beaches, the program annually evaluates local sponsor requests for financial assistance, determines

¹⁷¹ Florida Department of Environmental Protection, Division of Water Resource Management, *Critically Eroded Beaches in Florida*, at 4 (August 2016), available at: <https://www.dep.state.fl.us/beaches/publications/pdf/CriticalErosionReport.pdf>

¹⁷² Fla. Admin. Code R. 62B-36.002(5).

¹⁷³ § 161.088, Fla. Stat.

¹⁷⁴ § 161.101(1), Fla. Stat.

¹⁷⁵ § 161.091(1), Fla. Stat.

¹⁷⁶ Florida Department of Environmental Protection, *Strategic Beach Management Plan*, at 3 (June 2015), available at: <http://www.dep.state.fl.us/beaches/programs/becp/becpdocs.htm>.

¹⁷⁷ Florida Department of Environmental Protection, Division of Water Restoration Assistance, *Florida Beach Management Program, Long Range Budget Plan for 2016-2026* (October 30, 2015), available at: http://www.dep.state.fl.us/beaches/programs/becp/docs/FY1626_LRBP.pdf.

¹⁷⁸ *Supra* note 176 at 11.

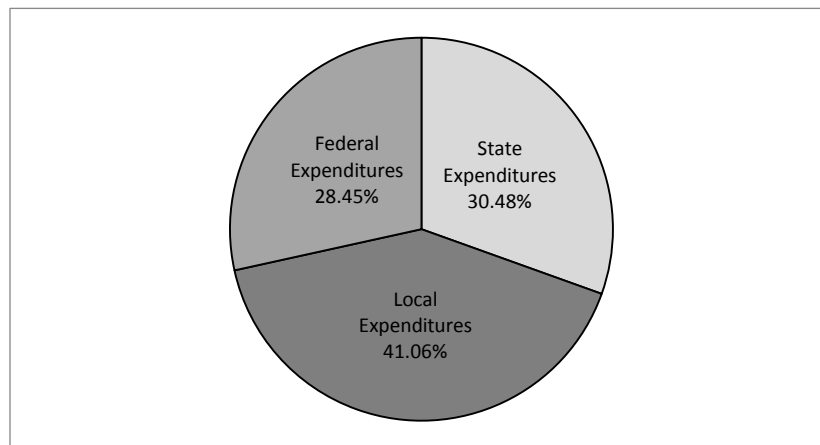
¹⁷⁹ Fla. Admin. Code R. 62B-36.001.

project eligibility, including consistency with the Strategic Plan, determines the extent of the state's cost sharing, and prioritizes eligible projects based on ranking criteria.¹⁸⁰ The priority funding lists for beach management projects and inlet management projects are provided in the Local Government Funding Request, which is submitted to the Legislature annually as a recommendation for funding projects during the upcoming fiscal year. In addition to the Local Government Funding Request, during years where storm impacts are present, the DEP also submits a Supplemental Storm Damage Report identifying a separate list of beach management projects impacted by storm events for which the Governor declared a state of emergency for coastal erosion.¹⁸¹

There may exist some minor overlap between conservation land management and beach erosion control projects funded by the Beach Management Funding Assistance Program. Approved beach management projects may occur seaward of publicly-owned uplands that are managed for conservation purposes (*e.g.*, state or locally owned beachfront park). However, projects must have a beach erosion control or preservation benefit and must not provide only recreational benefits.¹⁸² For approved projects that occur on lands of which the state is the upland riparian owner, DEP is authorized to pay up to 100 percent of the total cost of the project.¹⁸³ In the past, DEP's Division of Recreation and Parks has been identified as a local sponsor for particular beach projects adjacent to state parks.

While the level of contribution for an individual project may vary depending on the extent of federal funding available, in total, the funding shares for the entire cost of the program have been split approximately 28.5 percent federal, 30.5 percent state, and 41.0 percent local.

Figure 4.2.1 Approximate Shares of Beach Restoration Expenditures



¹⁸⁰ For more information on DEP's ranking criteria see:

<http://www.dep.state.fl.us/beaches/programs/becp/docs/ranking-methodology-62B36.pdf>.

¹⁸¹ Florida Department of Environmental Protection, *Proviso Report on Storm Damage Response, Ranking Procedures, and Operational Timelines* at (December 30, 2013), available at:

<http://www.dep.state.fl.us/BEACHES/programs/becp/docs/FY201314-BMFA-Proviso-Report.pdf>.

¹⁸² § 161.101(13), Fla. Stat.

¹⁸³ § 161.101(10), Fla. Stat.

Using the same methodology detailed in the 2015 EDR beach report,¹⁸⁴ local and federal expenditures are estimated based upon historical cost sharing data and the known state expenditures. Table 4.2.1 details a history of expenditures on beach restoration.

Table 4.2.1 Expenditures on Beach Restoration (in \$millions)

	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
State	\$32.15	\$43.53	\$65.99	\$44.44	\$34.73	\$17.25	\$12.47	\$15.97	\$15.52	\$15.69	\$24.92	\$37.42
Local*	\$43.31	\$58.64	\$88.89	\$59.87	\$46.79	\$23.24	\$16.79	\$21.51	\$20.91	\$21.14	\$33.56	\$50.41
Federal*	\$30.01	\$40.63	\$61.59	\$41.48	\$32.42	\$16.10	\$11.64	\$14.91	\$14.48	\$14.65	\$23.25	\$34.93

*Local and Federal expenditures are estimated based on historical cost sharing provided by the Florida Department of Environmental Protection

Source: LASPBS Ledger

¹⁸⁴ <http://edr.state.fl.us/Content/returnoninvestment/BeachReport.pdf>

5. Overlap in Water and Conservation Land Expenditures

The annual assessment is required to identify any overlap in the expenditures for water resources and conservation lands. Historically, when EDR has encountered overlap in expenditures, the benefits of said expenditures are apportioned based upon funding sources. For example, if the state provides economic development funding for a firm to build a headquarters in Florida such that the state covers 25 percent of the costs and the firm covers the remaining 75 percent, EDR would apportion the economic benefits that headquarters brings to the state and credit 25 percent to the state funding and 75 percent to the firm. This apportionment cannot be applied to expenditures on water resources and land conservation for other purposes. To do so would require EDR to analyze expenditure data for each acquisition project and apportion a specific amount solely to water resource protection.

Segregating the cost for water resource conservation and protection from other conservation goals of a particular acquisition poses a great deal of difficulty because a portion of funding for land conservation may have been intended to primarily protect water resources, whereas land conservation for other purposes, such as species protection, may also provide benefit to water resource protection or restoration. In fact, through public land acquisition programs, such as the Florida Forever program, agencies are encouraged to identify and promote a combination of goals, including protection of Florida's water resources; thereby, creating an intended overlap among various environmental benefits.

For almost three decades, the Legislature has recognized that the alteration and development of Florida's natural landscape to accommodate its growing population has not only led to the loss of important fish and wildlife habitat, outdoor recreational areas, forests, and coastal open space, but has also contributed to the degradation of the state's valuable water resources, including groundwater, surface waters, streams, wetlands, springs aquifers, and estuaries.¹⁸⁵ The natural relationship between land and surface and groundwater in Florida underscores the importance of land conservation as a tool for water resource protection.

Whether intended to be the primary purpose or not, protection of water supply and water quality may result from conserving land in its predominantly natural state. For example, areas identified as providing for groundwater recharge protects land areas where rainfall, streams and other sources infiltrate downward into the ground recharging groundwater—the primary source of Florida's drinking water. Reducing impervious surfaces that result from development or high-pollutant land uses may also contribute to water quality protection within that watershed. Further, conservation of wetlands and their functions provide natural filtration of pollutants for stormwater, habitat for fish and wildlife, important flood storage areas and storm protection. Protection of coastal wetlands also provide natural buffers to erosion from storms and storage areas for flooding.

At this time, EDR has identified land acquisitions by water management districts as clearly having a primary water resource benefit which results in overlap. Due to the specific duties and responsibilities of the water management districts for regional water management activities, their acquisition of lands for conservation purposes promote the “conservation and protection of water

¹⁸⁵ See § 259.101, Fla. Stat.; *see also* § 259.105, Fla. Stat.

resources, aquifer recharge, water resource and water supply development, and preservation of wetlands, streams, and lakes.”¹⁸⁶ The water management districts’ expenditures on conservation land and water areas are further explained in section 2.2. Their acquisition of conservation lands may be apportioned entirely to water resources. Additional research is underway to better address the issue of overlap for inclusion in future editions.

¹⁸⁶ § 373.139, Fla. Stat.

6. Conclusion

EDR has completed the first annual assessment of conservation lands, pursuant to section 403.928, Florida Statutes, and has identified a schedule for completion of the assessment of Florida's water resources. Regarding the impact on ad valorem taxation, conservation lands consist of approximately \$41.0 billion in just value out of nearly \$2.3 trillion in statewide just value. All of the taxable values associated with conservation lands that are owned publicly in fee simple ownership are essentially reduced to zero. On net, approximately \$318 million in county taxes and \$260 million in school taxes were shifted to other property owners or lost due to lands being held in conservation in 2016. As a result, roughly 2.55 percent of the statewide county tax base and 2.29 percent of the statewide school tax base were lost. Approximately 30 percent of all land in the State of Florida is managed for conservation purposes. If all lands identified in plans set forth by state agencies and water management districts are acquired, this share jumps to over 42 percent. Currently, a dedicated revenue source for managing the state's lands does not exist, and the additional lands that are acquired will entail additional costs for management as well as the acquisition cost. The projected cost for the future acquisitions by the state and water management districts exceeds \$10.2 billion. The additional cost for managing these lands is projected to be \$160.6 million for both the state and water management districts, annually.

With just under one third of the land in the State of Florida already acquired for conservation and nearly half identified for future conservation land acquisition, serious policy questions arise. It is EDR's objective that this report will assist policy makers in future decisions regarding Florida's natural resources.