

Annual Assessment of Florida's Conservation Lands

2023 Edition
Chapter I

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Executive Summary

The Office of Economic and Demographic Research (EDR) has completed the seventh annual assessment of Florida's conservation lands pursuant to section 403.928, Florida Statutes.

Lands can be acquired for conservation by public or private entities and can be obtained in fee or less-than-fee simple ownership. 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 2021-22, the State of Florida expended only \$20.85 million on conservation land acquisition, but \$229.65 million on conservation land management.¹ Regarding the impact on ad valorem taxation, roughly 1.74 percent of the statewide county tax base and 1.48 percent of the statewide school tax base have been removed from the tax roll. As a result, on net, approximately \$335 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 2022.²

Over 31 percent of all land in the State of Florida is currently designated for conservation purposes, with eight counties already over 50 percent.³ If all lands identified in plans set forth by state agencies and water management districts are acquired, this share will jump to over 43 percent.⁴ If federal, local, and private plans were accounted for, this share would be even greater. Projected total acquisition costs vary greatly between state and water management district plans. The largest agency plan (DEP's Florida Forever Priority List) includes over 2.1 million in potential acreage acquisition with an average cost per acre of \$8,245. The largest water management district plan (Southwest Florida Water Management District) includes over 515 thousand acres with an average cost per an acre of \$17,146. In total, the analysis identifies a best working number of over 4.12 million acres for acquisition at a cost of just over \$48 billion or over \$11,000 per acre. The analysis suggests that roughly 86 percent of this cost would be the state's responsibility. At the average rate of annual state conservation land acquisition expenditures over the most recent five fiscal years, it would take nearly 746 years to produce the state's share. Any future conservation lands that are acquired will entail additional costs for management as well as the acquisition cost. Currently, a dedicated revenue source for managing state's lands does not exist. Assuming the current level of expenditures per acre, the additional cost to manage the potential land acquisitions is projected to be \$166.2 million annually.

An analysis of the future population density of Florida with or without additional conservation land purchases is included in the assessment. The state's effective population density without any new conservation land purchases is projected to grow to 1.04 persons per acre in 2030. If Florida completes all conservation land purchases in the plans reviewed for the analysis, the effective population density would increase to 1.26 persons per acre.

There is at least some evidence that future conservation purchases could contend with the path of Florida's economic growth if left unconstrained. The analysis found that 44% of

¹ See Table 1.2.8.

² See Table 1.1.3.

³ See Tables 1.1.1. The eight counties are: Broward, Collier, Miami-Dade, Monroe, Okaloosa, Franklin, Liberty, and Wakulla

⁴ See Table 1.3.1. This projection does not include any additions to current federal, local, or private conservation lands.

commercial parcels within a 2-mile buffer of Florida's future conservation purchases were either recently constructed or renovated. The expansion of commercial growth close to potential conservation land suggests that the land identified for conservation might also be particularly attractive for commercial expansion. This has implications for both the time sensitivity of acquisitions and the price, because commercial development is relatively unfettered while land acquisition is tied to state appropriations.

With just under one-third of the land in the State of Florida already acquired for conservation purposes and approaching one-half after accounting for potential conservation land acquisition in the future, significant policy questions arise. For example, how much conservation land is needed and for what purpose? Where should it be located? Should the current pace of the state's conservation land acquisition efforts be accelerated? At what point does the volume of conservation land acreage alter the pattern of economic growth as expanding metropolitan areas are forced upward instead of outward? Is this change acceptable to policy makers? 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 and fiscal concerns associated with government ownership of conservation land? Are adequate funds available for managing current and future acquisitions? One of EDR's objectives for this ongoing report is to assist policy makers in developing the answers to these questions.

1.0. 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 outdoor, resource-based recreation, but the approach has evolved over time. 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 or the federal government.⁵

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.⁶

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.⁷

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.⁸

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 waters. The program was funded from Documentary Stamp Tax revenues; the funds were distributed to the five water management districts (WMDs) roughly in proportion to the population within their districts. Through the Save Our Rivers program, the WMDs acquired more than 1.7 million acres of land,

⁵ Farr, James A., *Florida's Landmark Programs for Conservation and Recreation Land Acquisition* (2006), Sustain, a Journal of Environmental and Sustainability Issues, Issue 14, Spring/Summer 2006, available at:

<http://partnershipgreencity.wixsite.com/greencitypartnership/sustain-magazine>. (Accessed October 2021.)

⁶ *Id.*

⁷ *Id.*

⁸ *Id.*

including land acquired by the South Florida Water Management District as part of the restoration efforts of the Florida Everglades.

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 were 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 WMDs’ 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 \$3 billion.⁹

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.¹⁰ To date, the Florida Forever program has been responsible for the acquisition of 897,785 acres of land at a cost of over \$3.3 billion dollars.¹¹ The Florida Forever program is discussed in greater detail in Section 1.2 of this edition.

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, is charged with “acquisition, administration, management, control, supervision, conservation, protection, and disposition” of state lands.¹² 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.¹³ Lands acquired by the WMDs and local governments with funding from the Florida Forever program are held in the name of the acquiring governmental entity.

The Board of Trustees and the WMDs also have authority to sell real property or interests in real property determined to be surplus in accordance with applicable procedures prescribed in law. In some cases, the process of selling lands determined to be surplus may result in an exchange of real property. In general, the procedures under which the Board of Trustees may surplus state-owned lands are set forth in section 253.0341, Florida Statutes. The WMDs must follow the requirements set forth in sections 373.056, 373.089, and 373.139, Florida Statutes. Further, for any conservation lands acquired under the P2000 program, the Board of Trustees and the WMDs must also comply with additional requirements set forth in section 259.101(6), Florida Statutes. For more information regarding the surplus process for conservation lands, see the 2019 Edition.¹⁴

Once state-owned conservation lands are sold through the surplus process, proceeds from the sale of conservation lands purchased before July 1, 2015, must be deposited into the Florida Forever

⁹ Committee on Environmental Preservation and Conservation, The Florida Senate, *Land Acquisition in Florida*, Report Number 2008-123

¹⁰ Ch. 99-247, Laws of Fla. (codified as amended at § 259.105, Fla. Stat.).

¹¹ Florida Department of Environmental Protection, Florida Forever Monthly Complete Report (as of June 30, 2022) available at <https://floridadep.gov/lands/environmental-services/content/florida-forever>. (Accessed September 2022.)

¹² § 253.03(1), Fla. Stat.

¹³ § 259.105(7)(c), Fla. Stat.

¹⁴ See: http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2019Edition.pdf.

Trust Fund.¹⁵ Proceeds from the sale of conservation lands purchased after July 1, 2015, must be deposited into the LATF unless the lands were purchased with funds from a trust fund other than LATF or a trust fund created to implement section 28, article X of the Florida Constitution.¹⁶ In that instance, those proceeds must be deposited in the trust fund from which the conservation lands were purchased.¹⁷ For the WMDs, revenues derived from the sale of surplus lands may only be used for (1) the payment of debt service on revenue bonds or notes or (2) the purchase of other lands for flood control, water storage, water management, conservation and protection of water resources, aquifer recharge, water resource and water supply development, or preservation of wetlands, streams, and lakes.¹⁸

A summary of surplus conservation land sales reported by each WMD and the Florida Department of Environmental Protection, on behalf of the Board of Trustees (BOT), is provided in Table 1.0.1.

Table 1.0.1 Summary of Recent Surplus Conservation Land Sales and Available Surplus

| WMD/State | FY2019-20 | | FY2020-21 | | FY2021-22 | | Available Acres for Surplus |
|-----------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------------------------|
| | Acres | Revenue (\$Millions) | Acres | Revenue (\$Millions) | Acres | Revenue (\$Millions) | |
| NFWWMD | - | \$ - | - | \$ - | - | \$ - | 1.31 |
| SJRWMD | - | \$ - | - | \$ - | - | \$ - | - |
| SFWMD | - | \$ - | - | \$ - | 1052 | \$ 11.29 | - |
| SWFWMD | - | \$ - | - | \$ - | - | \$ - | 842.9 |
| SRWMD | - | \$ - | - | \$ - | - | \$ - | - |
| BOT | - | \$ - | - | \$ - | - | \$ - | 8.49 |
| TOTAL: | - | \$ - | - | \$ - | 1052 | \$ 11.29 | 852.70 |

Finally, the required comparison of acquiring and maintaining conservation lands through fee simple versus less than fee simple ownership, as well as the identification of any overlap in the expenditures for water resources and conservation lands, can be found in the 2020 Edition.¹⁹

1.1 Percentage and Effect of Publicly-owned Real Property for Conservation Purposes

The Office of Economic and Demographic Research (EDR) is directed to analyze the percentage of Florida real property that is publicly owned for conservation purposes as well as the ad valorem tax impacts, by county, resulting from public ownership of conservation lands. Lands held in conservation by public entities are totally exempt from ad valorem taxation and, as such, reduce ad valorem tax collections. In previous editions, EDR has explored whether this reduction in collections is offset, at least in part, by an increase in property values of surrounding properties. No definitive conclusions were drawn.

¹⁵ § 253.0341(12), Fla. Stat.

¹⁶ § 253.0341(13), Fla. Stat.

¹⁷ *Id.*

¹⁸ § 373.139(1), (6), Fla. Stat.

¹⁹ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2020Edition.pdf at pages 51 and 54.

The Percentage of Florida Owned for Conservation Purposes by Public Entities

The Florida Natural Areas Inventory (FNAI), a non-profit organization administered by Florida State University, is one of the most complete repositories for geo-information on conservation land areas in Florida.²⁰ FNAI's primary contract is with the Florida Department of Environmental Protection (DEP). Under this contract, FNAI provides various services such as natural resource assessments in aid of assessing and setting priorities for the Florida Forever program.²¹ Through its funding from DEP, FNAI also compiles the "Summary of Florida Conservation Lands," which identifies the conservation land acreages managed by federal, state, local, and private entities in Florida.²²

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."²³ EDR uses the FNAI data in identifying conservation lands in Florida as it provides the most comprehensive information on lands managed for conservation purposes by federal, state, local, and private entities.²⁴

It is clear from Figure 1.1.1 that much of the conservation land identified by FNAI is in fact water areas being managed as part of conservation land. In determining the share of the state held as conservation lands, it is necessary that the numerator (the amount of Florida land held as conservation land) and the denominator (the amount of Florida land) be from the same source and not include water. The United States Census Bureau maintains annually updated geographic files of each state, its counties, and all waterbodies.²⁵ The Census Bureau county and waterbody geographies are used to calculate the total acres and conservation land acres of each Florida county.²⁶

²⁰ Florida Natural Areas Inventory, Conservation Lands, <https://www.fnai.org/conslands/conservation-lands> (Accessed October 2022.)

²¹ Florida Natural Areas Inventory, Partnerships, <https://www.fnai.org/about/about>. (Accessed October 2022.)

²² See Florida Natural Areas Inventory, Summary of Florida Conservation Lands Acreages (Including Less-than-Fee) February 2019, available at: https://www.fnai.org/PDFs/Maacres_202103_FCL_plus_LTF.pdf (Accessed October 2022.)

²³ Florida Natural Areas Inventory, Conservation lands, Frequently Asked Questions about Florida Conservation Lands, <https://www.fnai.org/conslands/conservation-faq>. (Accessed September 2022.)

²⁴ 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 regularly monitored by an agency or other organization. This may include, for example, conservation easements that are held by the State or a water management district 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.

²⁵ United States Census Bureau, TIGER/Line Shapefiles, <https://www.census.gov/geographies/mapping-files/time-series/geo/tiger-line-file.html>. (Accessed October 2022.)

²⁶ This results in minor variances in county and statewide acreage between editions of this report.

As of June 2022, all non-submerged conservation lands in Florida covered nearly 10.70 million acres, comprising 31.22 percent of the total state land area (34.27 million acres). Figure 1.1.1 provides a map of all conservation lands in Florida. Table 1.1.1 provides county level detail regarding acreage in and out of conservation and the share of total county land acreage held in public or private conservation. Also included are the population density and effective population density calculated as the population of a county as of April 1, 2022 divided by the land acreage and the land acreage not held for conservation, respectively.

The effective population density provides a more realistic view of density, particularly in counties like Monroe County where population density increases from 0.12 persons per acre to nearly 2.72 persons per acre when the effects of conservation lands are considered. Statewide, population density in 2022 was 0.63 persons per acre but increases to 0.92 when conservation lands are removed. Finally, the densest county in the state is typically considered to be Pinellas County at 5.62, but when the effect of conservation land is considered, the densest county is Miami-Dade County at 7.74.

[See figure on following page]

Figure 1.1.1 Map of All Conservation Lands in Florida

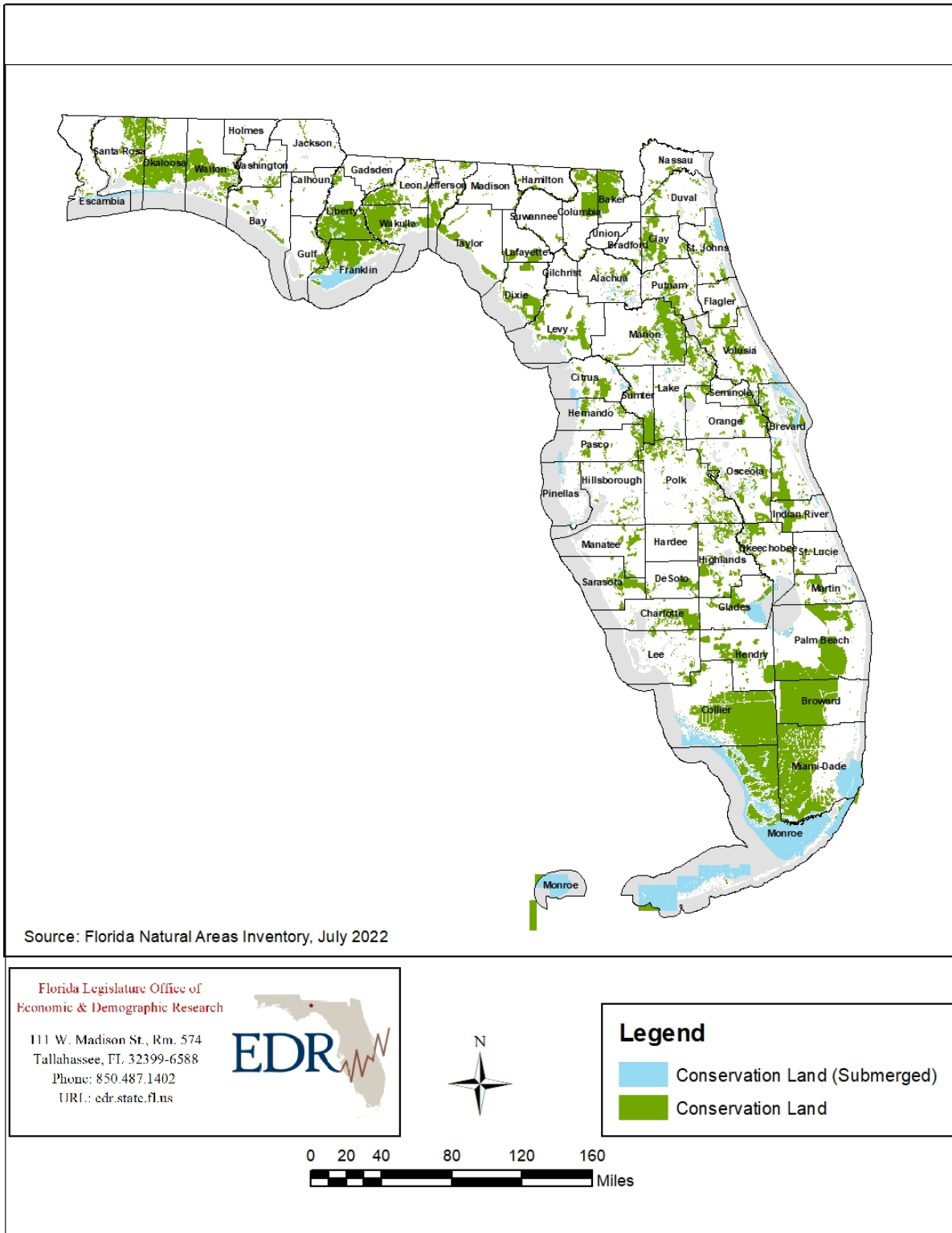


Table 1.1.1 Conservation Lands and Effective Population Density

| | County Acres | Non-Conservation Acres | Conservation Acres | Public Conservation Acres | Private Conservation Acres | Share of County in Conservation | Pop. Density | Effective Pop. Density |
|--------------|--------------|------------------------|--------------------|---------------------------|----------------------------|---------------------------------|--------------|------------------------|
| Alachua | 559,817 | 453,875 | 105,942 | 102,028 | 3,914 | 18.92% | 0.49 | 0.60 |
| Baker | 374,547 | 209,947 | 164,600 | 164,566 | 34 | 43.95% | 0.08 | 0.14 |
| Bay | 485,502 | 414,109 | 71,393 | 64,476 | 6,917 | 14.70% | 0.36 | 0.42 |
| Bradford | 188,014 | 176,778 | 11,236 | 10,395 | 841 | 5.98% | 0.15 | 0.16 |
| Brevard | 645,559 | 367,957 | 277,602 | 270,011 | 7,591 | 43.00% | 0.94 | 1.65 |
| Broward | 769,807 | 287,682 | 482,125 | 482,094 | 31 | 62.63% | 2.51 | 6.72 |
| Calhoun | 363,091 | 354,676 | 8,415 | 6,044 | 2,371 | 2.32% | 0.04 | 0.04 |
| Charlotte | 435,269 | 262,365 | 172,904 | 172,857 | 47 | 39.72% | 0.43 | 0.72 |
| Citrus | 369,589 | 246,555 | 123,034 | 122,638 | 396 | 33.29% | 0.40 | 0.61 |
| Clay | 386,955 | 240,798 | 146,157 | 127,739 | 18,418 | 37.77% | 0.57 | 0.91 |
| Collier | 1,277,941 | 396,103 | 881,838 | 869,550 | 12,288 | 69.00% | 0.30 | 0.98 |
| Columbia | 510,237 | 361,656 | 148,581 | 146,149 | 2,432 | 29.12% | 0.14 | 0.20 |
| DeSoto | 407,237 | 348,384 | 58,853 | 56,939 | 1,914 | 14.45% | 0.09 | 0.11 |
| Dixie | 451,279 | 307,553 | 143,726 | 143,726 | - | 31.85% | 0.04 | 0.05 |
| Duval | 488,084 | 406,218 | 81,866 | 68,522 | 13,344 | 16.77% | 2.01 | 2.42 |
| Escambia | 420,480 | 375,543 | 44,937 | 42,550 | 2,387 | 10.69% | 0.77 | 0.86 |
| Flagler | 310,464 | 265,565 | 44,899 | 40,712 | 4,187 | 14.46% | 0.37 | 0.43 |
| Franklin | 348,765 | 49,123 | 299,642 | 298,225 | 1,417 | 85.92% | 0.03 | 0.24 |
| Gadsden | 330,443 | 311,597 | 18,846 | 16,576 | 2,270 | 5.70% | 0.14 | 0.15 |
| Gilchrist | 223,801 | 215,192 | 8,609 | 8,489 | 120 | 3.85% | 0.08 | 0.08 |
| Glades | 514,141 | 414,719 | 99,422 | 81,137 | 18,285 | 19.34% | 0.03 | 0.03 |
| Gulf | 351,224 | 283,054 | 68,170 | 68,170 | - | 19.41% | 0.04 | 0.05 |
| Hamilton | 328,822 | 302,875 | 25,947 | 25,811 | 136 | 7.89% | 0.04 | 0.05 |
| Hardee | 408,048 | 396,615 | 11,433 | 10,948 | 485 | 2.80% | 0.07 | 0.07 |
| Hendry | 739,706 | 560,297 | 179,409 | 175,693 | 3,716 | 24.25% | 0.06 | 0.07 |
| Hernando | 302,424 | 214,767 | 87,657 | 87,383 | 274 | 28.98% | 0.64 | 0.89 |
| Highlands | 649,981 | 455,180 | 194,801 | 175,299 | 19,502 | 29.97% | 0.16 | 0.23 |
| Hillsborough | 654,029 | 542,751 | 111,278 | 109,499 | 1,779 | 17.01% | 2.26 | 2.72 |
| Holmes | 303,736 | 290,559 | 13,177 | 13,177 | - | 4.34% | 0.07 | 0.07 |
| Indian River | 321,068 | 223,077 | 97,991 | 94,923 | 3,068 | 30.52% | 0.49 | 0.71 |
| Jackson | 587,049 | 565,836 | 21,213 | 20,343 | 870 | 3.61% | 0.08 | 0.08 |
| Jefferson | 382,657 | 271,371 | 111,286 | 78,622 | 32,664 | 29.08% | 0.04 | 0.05 |
| Lafayette | 347,740 | 287,818 | 59,922 | 59,922 | - | 17.23% | 0.02 | 0.03 |
| Lake | 606,406 | 408,539 | 197,867 | 194,619 | 3,248 | 32.63% | 0.60 | 0.90 |
| Lee | 500,117 | 397,147 | 102,970 | 99,113 | 3,857 | 20.59% | 1.50 | 1.89 |
| Leon | 426,801 | 265,703 | 161,098 | 132,909 | 28,189 | 37.75% | 0.70 | 1.13 |
| Levy | 714,994 | 539,997 | 174,997 | 173,454 | 1,543 | 24.48% | 0.06 | 0.08 |
| Liberty | 520,480 | 192,951 | 327,529 | 321,053 | 6,476 | 62.93% | 0.02 | 0.04 |
| Madison | 445,712 | 427,766 | 17,946 | 17,309 | 637 | 4.03% | 0.04 | 0.04 |
| Manatee | 475,922 | 411,660 | 64,262 | 62,800 | 1,462 | 13.50% | 0.84 | 0.97 |
| Marion | 1,015,686 | 664,835 | 350,851 | 348,760 | 2,091 | 34.54% | 0.36 | 0.55 |
| Martin | 346,470 | 251,191 | 95,279 | 94,198 | 1,081 | 27.50% | 0.47 | 0.64 |
| Miami-Dade | 1,215,791 | 365,989 | 849,802 | 836,406 | 13,396 | 69.90% | 2.33 | 7.74 |
| Monroe | 625,754 | 28,652 | 597,102 | 596,237 | 865 | 95.42% | 0.12 | 2.72 |
| Nassau | 415,150 | 384,023 | 31,127 | 23,540 | 7,587 | 7.50% | 0.22 | 0.23 |
| Okaloosa | 595,343 | 277,801 | 317,542 | 317,542 | - | 53.34% | 0.34 | 0.73 |
| Okeechobee | 490,734 | 365,058 | 125,676 | 123,194 | 2,482 | 25.61% | 0.09 | 0.12 |
| Orange | 577,193 | 477,121 | 100,072 | 95,119 | 4,953 | 17.34% | 2.45 | 2.97 |
| Osceola | 848,064 | 631,422 | 216,642 | 205,462 | 11,180 | 25.55% | 0.46 | 0.61 |
| Palm Beach | 1,257,137 | 771,879 | 485,258 | 485,245 | 13 | 38.60% | 1.17 | 1.90 |

| | County Acres | Non-Conservation Acres | Conservation Acres | Public Conservation Acres | Private Conservation Acres | Share of County in Conservation | Pop. Density | Effective Pop. Density |
|------------------|----------------------|------------------------|----------------------|---------------------------|----------------------------|---------------------------------|--------------|------------------------|
| Pasco | 471,770 | 362,648 | 109,122 | 107,339 | 1,783 | 23.13% | 1.15 | 1.50 |
| Pinellas | 175,221 | 157,937 | 17,284 | 17,284 | - | 9.86% | 5.62 | 6.23 |
| Polk | 1,148,795 | 857,325 | 291,470 | 268,946 | 22,524 | 25.37% | 0.62 | 0.83 |
| Putnam | 463,821 | 342,461 | 121,360 | 120,475 | 885 | 26.17% | 0.16 | 0.22 |
| Santa Rosa | 647,398 | 389,478 | 257,920 | 256,399 | 1,521 | 39.84% | 0.29 | 0.47 |
| Sarasota | 355,822 | 241,142 | 114,680 | 113,807 | 873 | 32.23% | 1.23 | 1.82 |
| Seminole | 196,290 | 157,597 | 38,693 | 38,072 | 621 | 19.71% | 2.43 | 3.02 |
| St. Johns | 384,359 | 297,953 | 86,406 | 73,777 | 12,629 | 22.48% | 0.68 | 0.88 |
| St. Lucie | 365,556 | 332,434 | 33,122 | 30,621 | 2,501 | 9.06% | 0.88 | 0.97 |
| Sumter | 355,549 | 244,087 | 111,462 | 111,353 | 109 | 31.35% | 0.40 | 0.58 |
| Suwannee | 440,672 | 419,414 | 21,258 | 21,161 | 97 | 4.82% | 0.10 | 0.11 |
| Taylor | 667,730 | 570,563 | 97,167 | 92,272 | 4,895 | 14.55% | 0.03 | 0.04 |
| Union | 153,336 | 153,101 | 235 | 199 | 36 | 0.15% | 0.10 | 0.10 |
| Volusia | 704,293 | 458,294 | 245,999 | 223,990 | 22,009 | 34.93% | 0.78 | 1.20 |
| Wakulla | 388,104 | 135,398 | 252,706 | 251,973 | 733 | 65.11% | 0.09 | 0.25 |
| Walton | 664,163 | 407,972 | 256,191 | 250,718 | 5,473 | 38.57% | 0.11 | 0.18 |
| Washington | 373,482 | 322,147 | 51,335 | 50,621 | 714 | 13.74% | 0.07 | 0.08 |
| Statewide | 34,271,622.09 | 23,572,281.09 | 10,699,341.00 | 10,371,180 | 328,161 | 31.22% | 0.63 | 0.92 |

Conservation lands in Florida are owned²⁷ by federal, state, and local governments, or by private entities.²⁸ While a small fraction of the total, the box below shows that the growth in privately held conservation acres has been strong over the last year.

| | Public Conservation Acres | Private Conservation Acres |
|---------------|---------------------------|----------------------------|
| 2021 | 10,276,065 | 96,262 |
| 2022 | 10,371,180 | 328,161 |
| Growth | 0.9% | 11% |

Of the total 10.69 million acres of conservation lands in Florida in 2022, 96.9 percent is publicly-owned (10.37 million acres). Among the publicly-owned conservation lands, 54.9 percent is owned by the state government, 40.2 percent is owned by the federal government, and 4.90 percent is owned by the local governments. At this time, every county in Florida has publicly owned lands dedicated to conservation purposes. Table 1.1.2 provides a breakdown of publicly held conservation lands by count and indicates that 30.26 percent of the state’s total land area is publicly held for conservation.

²⁷ Due to 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

²⁸ 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 1.1.2, such regional conservation lands are included in the State/Regional category.

Table 1.1.2 Conservation Lands by Public Ownership

| County | Local | | State/Regional | | Federal | | Total Public Cons. | |
|--------------|-----------|-------|----------------|--------|------------|--------|--------------------|--------|
| | Acres | % | Acres | % | Acres | % | Acres | % |
| Alachua | 25,616.00 | 4.58% | 76,409.00 | 13.65% | 3.00 | 0.00% | 102,028.00 | 18.23% |
| Baker | 2,591.00 | 0.69% | 37,904.00 | 10.12% | 124,071.00 | 33.13% | 164,566.00 | 43.94% |
| Bay | 2,940.00 | 0.61% | 32,012.00 | 6.59% | 29,524.00 | 6.08% | 64,476.00 | 13.28% |
| Bradford | 148.00 | 0.08% | 10,223.00 | 5.44% | 24.00 | 0.01% | 10,395.00 | 5.53% |
| Brevard | 18,172.00 | 2.81% | 156,370.00 | 24.22% | 95,469.00 | 14.79% | 270,011.00 | 41.83% |
| Broward | 4,983.00 | 0.65% | 477,096.00 | 61.98% | 15.00 | 0.00% | 482,094.00 | 62.63% |
| Calhoun | - | 0.00% | 5,065.00 | 1.39% | 979.00 | 0.27% | 6,044.00 | 1.66% |
| Charlotte | 4,742.00 | 1.09% | 167,562.00 | 38.50% | 553.00 | 0.13% | 172,857.00 | 39.71% |
| Citrus | 305.00 | 0.08% | 113,080.00 | 30.60% | 9,253.00 | 2.50% | 122,638.00 | 33.18% |
| Clay | 1,165.00 | 0.30% | 126,574.00 | 32.71% | - | 0.00% | 127,739.00 | 33.01% |
| Collier | 4,616.00 | 0.36% | 221,187.00 | 17.31% | 643,747.00 | 50.37% | 869,550.00 | 68.04% |
| Columbia | 1,047.00 | 0.21% | 28,433.00 | 5.57% | 116,669.00 | 22.87% | 146,149.00 | 28.64% |
| DeSoto | 218.00 | 0.05% | 53,671.00 | 13.18% | 3,050.00 | 0.75% | 56,939.00 | 13.98% |
| Dixie | - | 0.00% | 115,743.00 | 25.65% | 27,983.00 | 6.20% | 143,726.00 | 31.85% |
| Duval | 22,988.00 | 4.71% | 29,375.00 | 6.02% | 16,159.00 | 3.31% | 68,522.00 | 14.04% |
| Escambia | 1,804.00 | 0.43% | 28,266.00 | 6.72% | 12,480.00 | 2.97% | 42,550.00 | 10.12% |
| Flagler | 6,871.00 | 2.21% | 33,841.00 | 10.90% | - | 0.00% | 40,712.00 | 13.11% |
| Franklin | 296.00 | 0.08% | 264,232.00 | 75.76% | 33,697.00 | 9.66% | 298,225.00 | 85.51% |
| Gadsden | 233.00 | 0.07% | 16,292.00 | 4.93% | 51.00 | 0.02% | 16,576.00 | 5.02% |
| Gilchrist | 274.00 | 0.12% | 8,215.00 | 3.67% | - | 0.00% | 8,489.00 | 3.79% |
| Glades | 206.00 | 0.04% | 79,131.00 | 15.39% | 1,800.00 | 0.35% | 81,137.00 | 15.78% |
| Gulf | 96.00 | 0.03% | 67,238.00 | 19.14% | 836.00 | 0.24% | 68,170.00 | 19.41% |
| Hamilton | 4.00 | 0.00% | 25,331.00 | 7.70% | 476.00 | 0.14% | 25,811.00 | 7.85% |
| Hardee | - | 0.00% | 10,948.00 | 2.68% | - | 0.00% | 10,948.00 | 2.68% |
| Hendry | - | 0.00% | 135,549.00 | 18.32% | 40,144.00 | 5.43% | 175,693.00 | 23.75% |
| Hernando | 1,055.00 | 0.35% | 80,416.00 | 26.59% | 5,912.00 | 1.95% | 87,383.00 | 28.89% |
| Highlands | 1,415.00 | 0.22% | 62,164.00 | 9.56% | 111,720.00 | 17.19% | 175,299.00 | 26.97% |
| Hillsborough | 61,121.00 | 9.35% | 43,070.00 | 6.59% | 5,308.00 | 0.81% | 109,499.00 | 16.74% |
| Holmes | - | 0.00% | 12,940.00 | 4.26% | 237.00 | 0.08% | 13,177.00 | 4.34% |
| Indian River | 4,862.00 | 1.51% | 88,674.00 | 27.62% | 1,387.00 | 0.43% | 94,923.00 | 29.56% |
| Jackson | 855.00 | 0.15% | 18,996.00 | 3.24% | 492.00 | 0.08% | 20,343.00 | 3.47% |
| Jefferson | 60.00 | 0.02% | 67,933.00 | 17.75% | 10,629.00 | 2.78% | 78,622.00 | 20.55% |
| Lafayette | - | 0.00% | 59,922.00 | 17.23% | - | 0.00% | 59,922.00 | 17.23% |
| Lake | 8,494.00 | 1.40% | 104,057.00 | 17.16% | 82,068.00 | 13.53% | 194,619.00 | 32.09% |
| Lee | 41,885.00 | 8.38% | 51,756.00 | 10.35% | 5,472.00 | 1.09% | 99,113.00 | 19.82% |
| Leon | 4,206.00 | 0.99% | 24,151.00 | 5.66% | 104,552.00 | 24.50% | 132,909.00 | 31.14% |
| Levy | 3,682.00 | 0.51% | 144,810.00 | 20.25% | 24,962.00 | 3.49% | 173,454.00 | 24.26% |
| Liberty | - | 0.00% | 58,010.00 | 11.15% | 263,043.00 | 50.54% | 321,053.00 | 61.68% |
| Madison | - | 0.00% | 16,555.00 | 3.71% | 754.00 | 0.17% | 17,309.00 | 3.88% |
| Manatee | 27,048.00 | 5.68% | 34,503.00 | 7.25% | 1,249.00 | 0.26% | 62,800.00 | 13.20% |
| Marion | 1,617.00 | 0.16% | 83,359.00 | 8.21% | 263,784.00 | 25.97% | 348,760.00 | 34.34% |
| Martin | 3,039.00 | 0.88% | 86,886.00 | 25.08% | 4,273.00 | 1.23% | 94,198.00 | 27.19% |
| Miami-Dade | 10,235.00 | 0.84% | 276,109.00 | 22.71% | 550,062.00 | 45.24% | 836,406.00 | 68.80% |
| Monroe | 1,976.00 | 0.32% | 14,433.00 | 2.31% | 579,828.00 | 92.66% | 596,237.00 | 95.28% |
| Nassau | 321.00 | 0.08% | 23,204.00 | 5.59% | 15.00 | 0.00% | 23,540.00 | 5.67% |
| Okaloosa | 314.00 | 0.05% | 72,073.00 | 12.11% | 245,155.00 | 41.18% | 317,542.00 | 53.34% |
| Okeechobee | - | 0.00% | 101,705.00 | 20.73% | 21,489.00 | 4.38% | 123,194.00 | 25.10% |
| Orange | 9,196.00 | 1.59% | 85,923.00 | 14.89% | - | 0.00% | 95,119.00 | 16.48% |
| Osceola | 6,602.00 | 0.78% | 196,187.00 | 23.13% | 2,673.00 | 0.32% | 205,462.00 | 24.23% |
| Palm Beach | 48,599.00 | 3.87% | 292,984.00 | 23.31% | 143,662.00 | 11.43% | 485,245.00 | 38.60% |

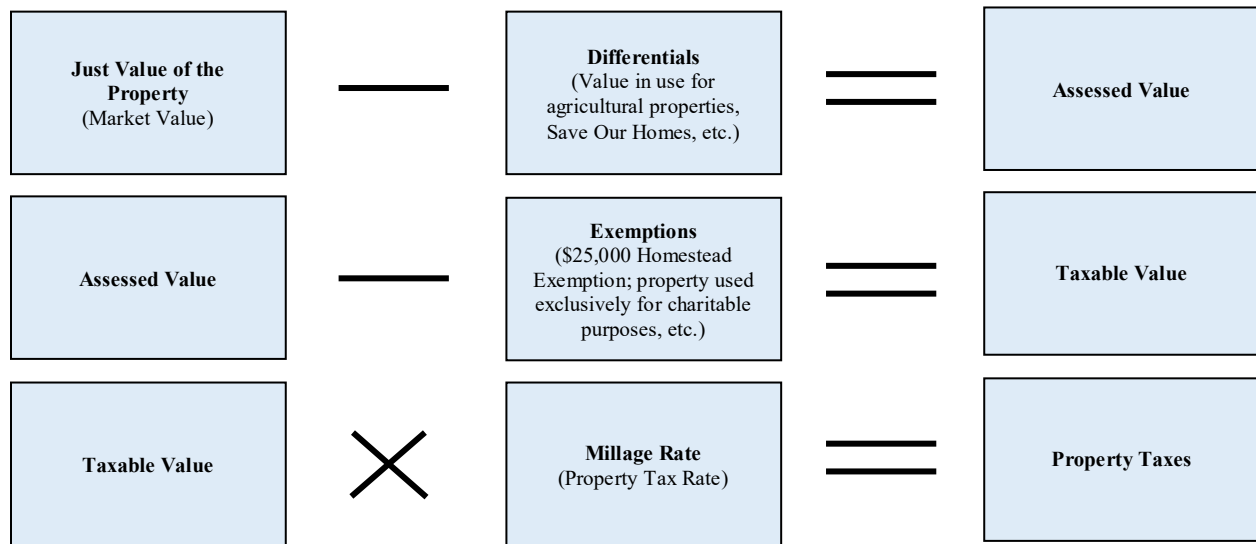
| County | Local | | State/Regional | | Federal | | Total Public Cons. | |
|------------------|-------------------|--------------|---------------------|---------------|---------------------|---------------|----------------------|---------------|
| | Acres | % | Acres | % | Acres | % | Acres | % |
| Pasco | 16,808.00 | 3.56% | 90,531.00 | 19.19% | - | 0.00% | 107,339.00 | 22.75% |
| Pinellas | 15,716.00 | 8.97% | 1,413.00 | 0.81% | 155.00 | 0.09% | 17,284.00 | 9.86% |
| Polk | 17,362.00 | 1.51% | 196,051.00 | 17.07% | 55,533.00 | 4.83% | 268,946.00 | 23.41% |
| Putnam | 1,336.00 | 0.29% | 91,563.00 | 19.74% | 27,576.00 | 5.95% | 120,475.00 | 25.97% |
| Santa Rosa | 246.00 | 0.04% | 183,211.00 | 28.30% | 72,942.00 | 11.27% | 256,399.00 | 39.60% |
| Sarasota | 47,404.00 | 13.32% | 66,397.00 | 18.66% | 6.00 | 0.00% | 113,807.00 | 31.98% |
| Seminole | 6,833.00 | 3.48% | 30,746.00 | 15.66% | 493.00 | 0.25% | 38,072.00 | 19.40% |
| St. Johns | 7,353.00 | 1.91% | 66,124.00 | 17.20% | 300.00 | 0.08% | 73,777.00 | 19.19% |
| St. Lucie | 10,616.00 | 2.90% | 19,912.00 | 5.45% | 93.00 | 0.03% | 30,621.00 | 8.38% |
| Sumter | 4.00 | 0.00% | 111,349.00 | 31.32% | - | 0.00% | 111,353.00 | 31.32% |
| Suwannee | 77.00 | 0.02% | 21,034.00 | 4.77% | 50.00 | 0.01% | 21,161.00 | 4.80% |
| Taylor | - | 0.00% | 90,985.00 | 13.63% | 1,287.00 | 0.19% | 92,272.00 | 13.82% |
| Union | - | 0.00% | 199.00 | 0.13% | - | 0.00% | 199.00 | 0.13% |
| Volusia | 52,223.00 | 7.41% | 138,822.00 | 19.71% | 32,945.00 | 4.68% | 223,990.00 | 31.80% |
| Wakulla | 375.00 | 0.10% | 13,456.00 | 3.47% | 238,142.00 | 61.36% | 251,973.00 | 64.92% |
| Walton | 238.00 | 0.04% | 96,465.00 | 14.52% | 154,015.00 | 23.19% | 250,718.00 | 37.75% |
| Washington | - | 0.00% | 50,498.00 | 13.52% | 123.00 | 0.03% | 50,621.00 | 13.55% |
| Statewide | 512,488.00 | 1.50% | 5,689,323.00 | 16.60% | 4,169,369.00 | 12.17% | 10,371,180.00 | 30.26% |

The Reduction of Ad Valorem Tax Collections Resulting from Public Ownership of Conservation Lands

While FNAI provides data regarding boundaries and management, the data does not provide any economic information regarding the conservation lands. To acquire this information, EDR used the FNAI boundaries in conjunction with the county level parcel maps to identify whole and partial parcels identified as conservation lands. For the partial parcels, the share of the parcel held in conservation is calculated. These parcels are then matched up to the real property roll available from the Florida Department of Revenue (DOR) to identify value-related data. For the partial parcels, the calculated conservation share is applied to the total parcel value; for the whole parcels, the total parcel value is used. Broadly speaking, the essential operation of Florida's property tax system takes on the form shown in Figure 1.1.2. The mechanics of implementation, however, vary slightly.²⁹

²⁹ 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>.

Figure 1.1.2 Property Tax System Diagram



To analyze the ad valorem tax impacts resulting from public ownership of conservation lands, the just value (JV) reported for each parcel on the real property rolls is used as a rough proxy for the market value of real properties designated as conservation lands. The county taxable value (CTV) and school-district taxable value (STV) are used in conjunction with the respective county-wide effective CTV and STV millage rates³⁰ to approximate actual collections from public conservation lands. These millage rates are then applied to the JV to estimate the potential collections if the lands were not held in conservation. The difference between the potential collections and the actual collections is the estimated impact on ad valorem taxes from public ownership of conservation lands. This estimated impact is then added to the total CTV and STV for each county, with their respective millage rates applied, to estimate total tax collections for each county if there were no land publicly held for conservation. Finally, the estimated impact on collections is compared to the total potential collections to determine the implied share of tax base lost.

Table 1.1.3 identifies the impact by county on ad valorem tax collections resulting from conservation lands along with an implied share of tax base lost for both CTV and STV. For five counties (Dixie, Glades, Hendry, Liberty, and Wakulla) the implied share of the tax base that is lost due to the presence of conservation lands was greater than 20 percent for both CTV and STV, while in twelve counties (Broward, Flagler, Lee, Manatee, Miami-Dade, Orange, Pasco, Pinellas, Polk, Seminole, Sumter, and Union) the implied base loss was less than one percent for both CTV and STV. The potential tax shifts or losses for all counties are projected to be approximately \$335.14 million, or a 1.74 percent base loss, and for school taxes, the potential tax shifts or losses are projected to be approximately \$260.02 million, or a 1.48 percent base loss.

³⁰ Provided upon request by the Florida Department of Revenue.

Table 1.1.3 2022 Tax Impact of Conservation Lands by County (in \$millions)

| 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 | \$5.77 | \$3.53 | \$0.15 | \$0.10 | \$5.62 | \$3.42 | 3.27% | 2.74% |
| Baker | \$1.27 | \$0.97 | \$0.02 | \$0.02 | \$1.24 | \$0.95 | 13.30% | 11.50% |
| Bay | \$14.57 | \$15.20 | \$0.03 | \$0.03 | \$14.55 | \$15.17 | 11.07% | 9.80% |
| Bradford | \$0.13 | \$0.08 | \$0.00 | \$0.00 | \$0.13 | \$0.08 | 1.34% | 1.14% |
| Brevard | \$11.81 | \$12.60 | \$0.14 | \$0.17 | \$11.66 | \$12.43 | 4.43% | 3.80% |
| Broward | \$8.78 | \$7.76 | \$0.13 | \$0.14 | \$8.66 | \$7.61 | 0.51% | 0.47% |
| Calhoun | \$0.10 | \$0.03 | \$0.01 | \$0.00 | \$0.10 | \$0.03 | 2.53% | 2.20% |
| Charlotte | \$6.53 | \$4.10 | \$0.02 | \$0.02 | \$6.51 | \$4.08 | 3.00% | 2.49% |
| Citrus | \$4.51 | \$3.58 | \$0.10 | \$0.09 | \$4.40 | \$3.49 | 5.58% | 4.78% |
| Clay | \$3.17 | \$2.15 | \$0.07 | \$0.05 | \$3.11 | \$2.10 | 2.60% | 2.28% |
| Collier | \$21.37 | \$26.62 | \$8.93 | \$14.83 | \$12.45 | \$11.79 | 1.93% | 1.26% |
| Columbia | \$1.55 | \$1.11 | \$0.02 | \$0.02 | \$1.53 | \$1.10 | 5.96% | 5.27% |
| DeSoto | \$3.60 | \$1.91 | \$0.07 | \$0.04 | \$3.53 | \$1.87 | 17.40% | 14.65% |
| Dixie | \$3.40 | \$1.51 | \$0.16 | \$0.07 | \$3.24 | \$1.44 | 29.52% | 27.07% |
| Duval | \$16.65 | \$8.72 | \$0.23 | \$0.13 | \$16.42 | \$8.59 | 1.77% | 1.59% |
| Escambia | \$22.34 | \$17.31 | \$0.14 | \$0.11 | \$22.20 | \$17.20 | 12.40% | 10.99% |
| Flagler | \$0.58 | \$0.39 | \$0.06 | \$0.04 | \$0.52 | \$0.35 | 0.50% | 0.41% |
| Franklin | \$3.47 | \$2.50 | \$0.18 | \$0.16 | \$3.28 | \$2.34 | 12.78% | 10.83% |
| Gadsden | \$0.23 | \$0.15 | \$0.00 | \$0.00 | \$0.23 | \$0.15 | 1.84% | 1.53% |
| Gilchrist | \$0.36 | \$0.22 | \$0.01 | \$0.01 | \$0.35 | \$0.21 | 4.41% | 3.71% |
| Glades | \$6.17 | \$2.80 | \$0.15 | \$0.08 | \$6.02 | \$2.72 | 39.15% | 35.00% |
| Gulf | \$3.02 | \$2.11 | \$0.04 | \$0.04 | \$2.98 | \$2.06 | 14.66% | 11.78% |
| Hamilton | \$0.66 | \$0.38 | \$0.01 | \$0.01 | \$0.65 | \$0.37 | 11.50% | 10.15% |
| Hardee | \$0.49 | \$0.33 | \$0.05 | \$0.04 | \$0.44 | \$0.29 | 4.10% | 3.50% |
| Hendry | \$7.42 | \$5.22 | \$0.06 | \$0.05 | \$7.36 | \$5.17 | 28.81% | 23.96% |
| Hernando | \$6.49 | \$3.57 | \$0.05 | \$0.03 | \$6.44 | \$3.53 | 5.12% | 4.19% |
| Highlands | \$1.90 | \$1.26 | \$0.15 | \$0.11 | \$1.74 | \$1.15 | 3.37% | 2.84% |
| Hillsborough | \$13.57 | \$6.88 | \$0.36 | \$0.20 | \$13.22 | \$6.68 | 1.07% | 0.95% |
| Holmes | \$0.15 | \$0.09 | \$0.00 | \$0.00 | \$0.15 | \$0.09 | 3.49% | 2.98% |
| Indian River | \$3.20 | \$2.78 | \$0.04 | \$0.04 | \$3.16 | \$2.74 | 1.89% | 1.70% |
| Jackson | \$0.47 | \$0.36 | \$0.01 | \$0.01 | \$0.46 | \$0.35 | 3.97% | 3.49% |
| Jefferson | \$1.04 | \$0.77 | \$0.07 | \$0.07 | \$0.96 | \$0.70 | 16.74% | 14.58% |
| Lafayette | \$0.56 | \$0.32 | \$0.01 | \$0.00 | \$0.56 | \$0.32 | 18.32% | 16.53% |
| Lake | \$2.75 | \$2.75 | \$0.09 | \$0.10 | \$2.66 | \$2.65 | 1.39% | 1.21% |
| Lee | \$5.15 | \$4.37 | \$0.12 | \$0.13 | \$5.03 | \$4.24 | 0.65% | 0.55% |
| Leon | \$4.02 | \$2.71 | \$0.12 | \$0.09 | \$3.89 | \$2.62 | 2.17% | 2.01% |
| Levy | \$3.37 | \$2.14 | \$0.09 | \$0.06 | \$3.29 | \$2.09 | 14.53% | 12.23% |
| Liberty | \$2.87 | \$1.82 | \$0.01 | \$0.00 | \$2.86 | \$1.82 | 61.66% | 59.00% |
| Madison | \$0.38 | \$0.22 | \$0.01 | \$0.01 | \$0.37 | \$0.21 | 5.05% | 4.26% |
| Manatee | \$1.20 | \$1.08 | \$0.05 | \$0.05 | \$1.15 | \$1.03 | 0.30% | 0.26% |
| Marion | \$8.69 | \$7.38 | \$0.15 | \$0.15 | \$8.55 | \$7.23 | 4.26% | 3.66% |
| Martin | \$5.23 | \$3.33 | \$0.38 | \$0.28 | \$4.84 | \$3.05 | 1.91% | 1.70% |
| Miami-Dade | \$17.77 | \$14.40 | \$1.09 | \$1.06 | \$16.68 | \$13.34 | 0.55% | 0.47% |
| Monroe | \$11.18 | \$8.92 | \$1.15 | \$1.18 | \$10.03 | \$7.74 | 6.74% | 5.45% |
| Nassau | \$2.00 | \$1.29 | \$0.03 | \$0.02 | \$1.97 | \$1.27 | 1.79% | 1.58% |
| Okaloosa | \$6.45 | \$7.48 | \$0.41 | \$0.49 | \$6.04 | \$6.98 | 4.88% | 4.35% |
| Okeechobee | \$4.61 | \$3.15 | \$0.12 | \$0.08 | \$4.49 | \$3.07 | 19.63% | 17.07% |
| Orange | \$10.77 | \$10.19 | \$0.06 | \$0.07 | \$10.71 | \$10.13 | 0.87% | 0.78% |
| Osceola | \$10.42 | \$7.58 | \$0.15 | \$0.11 | \$10.27 | \$7.47 | 3.19% | 2.86% |
| Palm Beach | \$22.04 | \$18.22 | \$0.16 | \$0.15 | \$21.87 | \$18.08 | 1.06% | 0.93% |

| 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 |
| Pasco | \$3.79 | \$2.28 | \$0.32 | \$0.20 | \$3.47 | \$2.07 | 0.92% | 0.80% |
| Pinellas | \$4.50 | \$3.20 | \$0.03 | \$0.02 | \$4.47 | \$3.17 | 0.47% | 0.42% |
| Polk | \$2.68 | \$2.03 | \$0.74 | \$0.67 | \$1.94 | \$1.35 | 0.56% | 0.44% |
| Putnam | \$3.10 | \$1.74 | \$0.06 | \$0.04 | \$3.04 | \$1.70 | 7.03% | 6.00% |
| Santa Rosa | \$6.48 | \$5.91 | \$0.07 | \$0.08 | \$6.41 | \$5.83 | 7.01% | 6.07% |
| Sarasota | \$7.12 | \$9.28 | \$0.09 | \$0.13 | \$7.03 | \$9.15 | 1.63% | 1.42% |
| Seminole | \$1.42 | \$1.18 | \$0.17 | \$0.16 | \$1.25 | \$1.02 | 0.42% | 0.37% |
| St. Johns | \$4.30 | \$3.50 | \$0.64 | \$0.58 | \$3.66 | \$2.92 | 1.29% | 1.13% |
| St. Lucie | \$5.14 | \$2.90 | \$0.17 | \$0.11 | \$4.97 | \$2.79 | 1.53% | 1.24% |
| Sumter | \$1.07 | \$0.89 | \$0.04 | \$0.03 | \$1.03 | \$0.86 | 0.95% | 0.85% |
| Suwannee | \$0.65 | \$0.42 | \$0.03 | \$0.02 | \$0.62 | \$0.40 | 4.18% | 3.57% |
| Taylor | \$0.55 | \$0.39 | \$0.01 | \$0.00 | \$0.54 | \$0.39 | 6.07% | 5.10% |
| Union | \$0.01 | \$0.01 | \$0.00 | \$0.00 | \$0.01 | \$0.01 | 0.46% | 0.38% |
| Volusia | \$7.86 | \$5.24 | \$0.47 | \$0.35 | \$7.40 | \$4.88 | 1.84% | 1.58% |
| Wakulla | \$3.84 | \$2.79 | \$0.02 | \$0.01 | \$3.82 | \$2.78 | 23.69% | 20.67% |
| Walton | \$6.54 | \$6.91 | \$0.10 | \$0.12 | \$6.44 | \$6.79 | 4.22% | 3.44% |
| Washington | \$0.51 | \$0.34 | \$0.02 | \$0.01 | \$0.49 | \$0.33 | 6.60% | 5.54% |
| Statewide | \$353.79 | \$283.32 | \$18.64 | \$23.30 | \$335.14 | \$260.02 | 1.74% | 1.48% |

1.2 Historical, Current, and Projected Future Conservation Land Expenditures

EDR is directed to analyze historic expenditures and to forecast future expenditures based upon historical trends and ongoing projects or initiatives associated with real property interests eligible for Florida Forever funding under section 259.105, Florida Statutes. Funding for the acquisition and management of conservation lands in Florida is provided by a variety of institutions, including 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 private non-governmental entities provide funding to governmental agencies, those funds are also included. A variety of available data sources were reviewed and analyzed for historical and current information on conservation land appropriations and expenditures.³¹ This section summarizes the most relevant information.³²

³¹ 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, Water Management District annual financial reports, and local government annual financial reports.

³² It should be noted that the structure of federal, state, and local funding often results in the duplicative reporting of the same dollars. Attempting to sum the reported expenditures across the various sectors may lead to erroneous conclusions.

Expenditures of State and Federal Funds

Several state agencies receive legislative appropriations for programs related to conservation land acquisition and management, including the Department of Environmental Protection (DEP), the Department of Agriculture and Consumer Services (DACCS), the Fish and Wildlife Conservation Commission (FWC), and the Department of State (DOS). In some instances, federal dollars are also provided to the state. When this occurs, the federal dollars are appropriated, although separately identified. Because the related expenditures are fully contemplated in the state's budget, state and federal expenditures are then addressed together.³³

Land Acquisition

Florida Forever

The state's current 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 and water areas for the purposes of conservation, restoration of natural systems, water resource development, outdoor recreation, and historic preservation.³⁴ The state's environmental bonds, including Florida Forever bonds and Everglades restoration bonds, are secured by Documentary Stamp Tax revenues and are not backed by the full faith and credit of the state.³⁵

The Florida Forever program was initially authorized in 1999 in response to a voter-approved constitutional amendment to acquire land for conservation purposes.³⁶ Under the Florida Forever program, \$3 billion of bonds were authorized to be issued over ten years. In 2008, the Florida Forever bonding authorization was extended for another ten years. This increased the maximum amount of potential Florida Forever bonds to \$5.3 billion. To date, the state has issued approximately \$2.0 billion of Florida Forever bonds. The most recent bond issuance was in 2017, when the Legislature authorized \$800 million in new Florida Forever bonds to pay for costs related to land acquisition, planning, and construction of water storage reservoirs.³⁷ At the end of Fiscal Year 2021-22, the aggregate principal amount of outstanding bonds was \$426.88 million with debt service of \$102.33 million due in Fiscal Year 2022-23. If no new bonds are sold, the estimated debt service is expected to decline through Fiscal Year 2028-29, at which time the existing Florida Forever bonds would be retired.³⁸ Table 1.2.1 shows the estimated debt service that will be due each fiscal year.

³³ The 2021 Edition includes expenditures beginning in Fiscal Year 2010-11, which provides a 10-year history. For a longer history, see the 2017 Edition, at p. 24, available at:

http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf.

³⁴ Art. VII, §11, Fla. Const.

³⁵ Chapter 7 of this report provides additional information on Everglades's restoration bonds.

³⁶ Ch. 99-247, § 21, Laws of Fla. (codified as amended at § 259.105, Fla. Stat.).

³⁷ See Ch. 2017-10, § 3, Laws of Fla. (codified at § 373.4598, Fla. Stat.).

³⁸ See § 201.15(3)(a), Fla. Stat. ("It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired by December 31, 2040.")

Table 1.2.1 Florida Forever Bonds Outstanding Debt Service (in \$millions)

| | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | Total |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| Principal | \$84.15 | \$68.14 | \$71.54 | \$58.19 | \$40.67 | \$32.83 | \$14.63 | \$370.09 |
| Interest | \$18.22 | \$14.01 | \$10.60 | \$7.03 | \$4.12 | \$2.08 | \$0.73 | \$56.79 |
| Outstanding Debt Service | \$102.33 | \$82.15 | \$82.14 | \$65.21 | \$44.78 | \$34.91 | \$15.36 | \$426.88 |

Source: State Board of Administration of Florida Annual Debt Service Report for the Fiscal Year Ended June 30, 2022
 Note: Values may not sum to totals due to rounding

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). Section 259.105, Florida Statutes, provides for the distribution of any cash or bond proceeds from the Florida Forever Trust Fund to various agencies and programs. The statutory distributions under the original authorization and under the 2008 reauthorization are displayed in Table 1.2.2. Detailed descriptions of the programs receiving distributions under the Florida Forever program were provided in the 2017 Edition of this report.³⁹ Any expenditures from the trust fund are subject to annual evaluation and appropriation by the Legislature.

Table 1.2.2 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% |

*These distributions are limited to inholdings and additions to lands managed by these agencies.

Since the inception of the program in Fiscal Year 2000-01, the State of Florida has spent more than \$3.0 billion for Florida Forever. In the most recent ten years, Fiscal Year 2012-13 through Fiscal Year 2021-22, the total expenditures have been \$390.7 million. Figure 1.2.1 shows that the largest share of these expenditures (64.33 percent) has been to support land conservation efforts by the DEP Division of State Lands. The next two highest expenditures were Aid to the Water Management Districts (9.89 percent) and the Rural and Family Lands Protection program (10.78

³⁹ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf at page 29.

percent). Table 1.2.3 shows the annual cash expenditures for each program since Fiscal Year 2012-13.

Figure 1.2.1 Shares of Florida Forever Expenditures in Past Ten Years

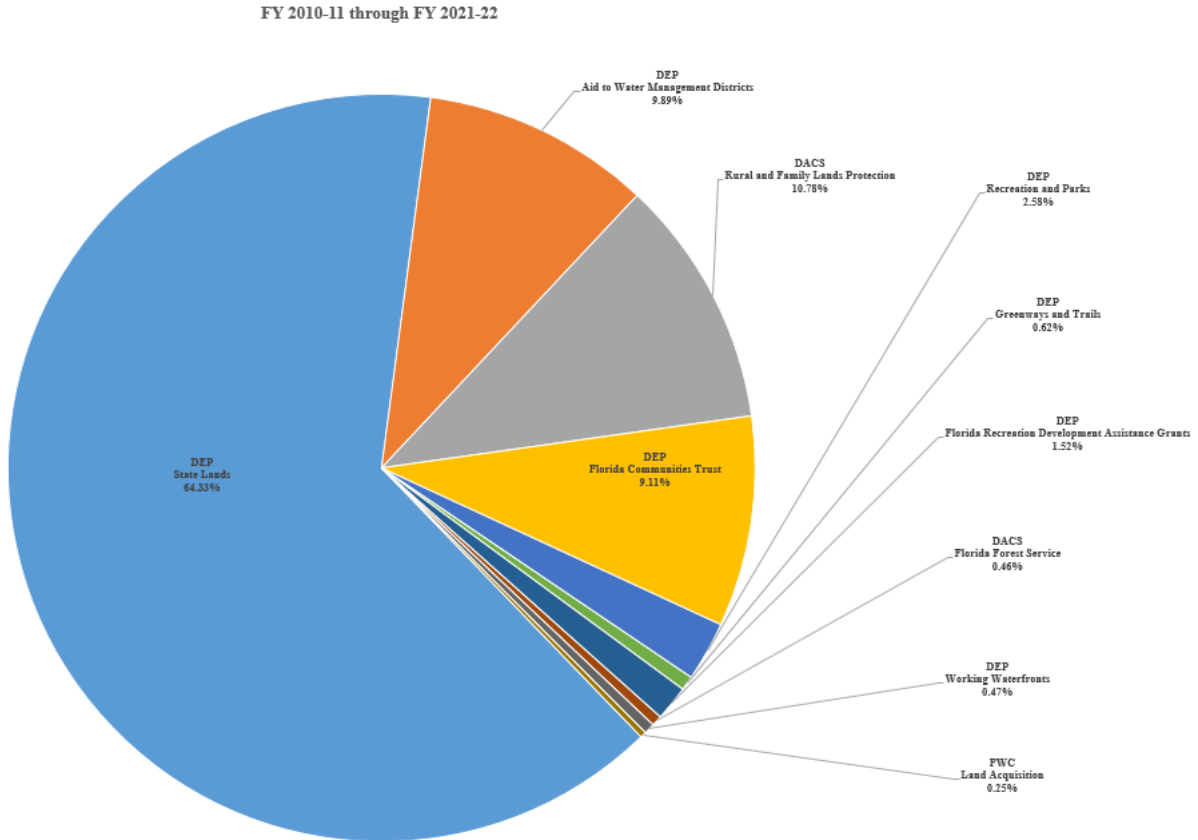


Table 1.2.3 Florida Forever Program Expenditures by Fiscal Year (in \$millions)

| Agency and Division/Program | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|--|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| DEP - State Lands | \$6.81 | \$14.53 | \$19.85 | \$3.41 | \$18.46 | \$25.31 | \$18.54 | \$61.53 | \$82.88 | \$- |
| DEP - Florida Communities Trust | \$7.12 | \$2.79 | \$1.25 | \$0.00 | \$2.34 | \$3.48 | \$8.75 | \$0.70 | \$5.92 | \$3.25 |
| DEP - Working Waterfronts | \$0.01 | \$0.00 | \$0.32 | \$- | \$0.02 | \$0.01 | \$0.00 | \$1.45 | \$0.01 | \$0.01 |
| DEP - Recreation and Parks | \$0.05 | \$0.02 | \$0.51 | \$0.77 | \$7.33 | \$0.94 | \$0.15 | \$0.29 | \$- | \$- |
| DEP - Florida Recreation Development Assistance Grants | \$0.30 | \$- | \$- | \$- | \$- | \$- | \$0.10 | \$0.15 | \$1.52 | \$3.86 |
| DEP - Greenways and Trails | \$0.01 | \$0.00 | \$0.64 | \$0.03 | \$0.14 | \$1.42 | \$- | \$0.01 | \$- | \$0.17 |
| DEP - Aid to Water Management Districts | \$3.14 | \$0.48 | \$21.12 | \$1.66 | \$5.70 | \$0.16 | \$0.23 | \$3.53 | \$2.56 | \$0.06 |
| DACS - Florida Forest Service | \$0.76 | \$0.18 | \$0.23 | \$0.02 | \$0.00 | \$0.05 | \$0.50 | \$0.04 | \$0.00 | \$- |
| DACS - Rural and Family Lands Protection | \$0.04 | \$0.08 | \$1.49 | \$0.51 | \$7.92 | \$27.25 | \$4.83 | \$- | \$- | \$- |
| FWC - Land Acquisition | \$0.01 | \$- | \$- | \$0.01 | \$- | \$0.71 | \$0.22 | \$0.03 | \$- | \$- |
| Total: | \$18.25 | \$18.09 | \$45.41 | \$6.39 | \$41.92 | \$59.35 | \$33.32 | \$67.74 | \$92.89 | \$7.34 |

To supplement distributions provided through the Florida Forever program, the Legislature has provided additional funds for the following land acquisition programs: the Florida Recreation Development Assistance Program (FRDAP), the Rural and Family Lands Protection Program (RFLPP), Water Management Districts (WMDs), and State Parks. During the period covering Fiscal Year 2012-13 through Fiscal Year 2021-22, the total additional expenditures for these programs were \$136.71 million. Table 1.2.4 shows the annual cash expenditures for these programs that were in addition to their Florida Forever distributions.

Table 1.2.4 Annual Cash Expenditures Outside of Florida Forever (in \$millions)

| Agency and Division/Program | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DACS - FRDAP | \$- | \$0.10 | \$0.32 | \$0.94 | \$2.83 | \$5.13 | \$3.88 | \$3.24 | \$0.05 | \$0.55 |
| DACS - RFLPP | \$- | \$0.01 | \$0.45 | \$11.01 | \$14.63 | \$0.11 | \$4.47 | \$0.60 | \$4.70 | \$3.15 |
| WMD | \$29.64 | \$19.52 | \$8.76 | \$5.64 | \$1.45 | \$0.06 | \$0.13 | \$0.03 | \$0.04 | \$0.33 |
| DEP | \$- | \$- | \$0.05 | \$0.67 | \$11.00 | \$2.06 | \$1.17 | \$- | \$- | \$- |
| Total: | \$29.64 | \$19.63 | \$9.57 | \$18.26 | \$29.91 | \$7.35 | \$9.65 | \$3.88 | \$4.79 | \$4.03 |

Other Land Acquisition Programs

In addition to the land acquisition programs funded through the Florida Forever program, the Legislature has funded 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, and the acquisition of historic properties throughout the state by DOS. In Fiscal Year 2021-22, the Legislature appropriated \$300 million from federal stimulus funding for land acquisition focusing on wildlife corridors. Through December 30, 2022, a total of \$33.37 million or 11.1% had been expended. Table 1.2.5 shows the annual cash expenditures for these programs during this period. Historic Properties is the only consistently funded program over the most recent seven fiscal years; however, this funding includes dollars for stand-alone restoration projects as well as land acquisition.

Table 1.2.5 Expenditures for Other Land Acquisition Programs (in \$millions)

| Agency and Division/Program | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DACS Off Highway Vehicle | \$0.02 | \$0.07 | \$0.03 | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| DACS Forestry | \$- | \$0.01 | \$0.00 | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| DOS Historic Properties | \$- | \$0.13 | \$1.78 | \$5.72 | \$12.27 | \$7.41 | \$6.56 | \$5.87 | \$3.05 | \$2.10 |
| DEP Wildlife Corridors (Stimulus \$) | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$6.37 |
| Total: | \$0.02 | \$0.21 | \$1.81 | \$5.72 | \$12.27 | \$7.41 | \$6.56 | \$5.87 | \$3.05 | \$8.47 |

Land Management

The agencies responsible for management of Florida’s public lands for conservation purposes include DEP (State Lands, Recreation and Parks, Coastal and Aquatic Managed Areas (CAMA), and Greenways and Trails); DACS (Florida Forest Service or FFS); FWC; and DOS (Historical Resources). Pursuant to section 259.037, Florida Statutes, the Land Management Uniform Accounting Council (Council) is comprised of representatives from each of the land managing agencies. 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.⁴⁰

As reported by the Council, these agencies have spent over \$2.0 billion over the most recent ten fiscal years to manage the state’s conservation lands. The reports include expenditures from all appropriated funds, including both state and federal sources. Table 1.2.6 shows the annual amounts spent for the major cost categories that were described in detail in the 2017 Edition of this report⁴¹ in addition to the eradication of terrestrial invasive plants by FWC on lands managed by agencies other than FWC and the FFS’s wildfire protection on lands not designated as state forests.

Table 1.2.6 Direct Land Management Expenditures by Cost Category (in \$millions)

| | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Resource Management | \$30.92 | \$26.47 | \$29.32 | \$34.55 | \$36.52 | \$40.05 | \$44.76 | \$44.24 | \$42.47 | \$42.09 |
| Administration | \$21.70 | \$12.29 | \$14.57 | \$13.25 | \$14.65 | \$15.37 | \$19.60 | \$20.34 | \$22.71 | \$26.18 |
| Support | \$14.81 | \$18.96 | \$20.86 | \$24.64 | \$30.48 | \$27.67 | \$25.00 | \$25.21 | \$23.27 | \$23.79 |
| Capital Improvements | \$22.07 | \$26.52 | \$30.46 | \$38.39 | \$42.03 | \$41.84 | \$38.61 | \$36.75 | \$36.43 | \$45.92 |
| Recreation/ Visitor Services | \$38.78 | \$50.26 | \$54.44 | \$55.37 | \$61.40 | \$72.77 | \$69.92 | \$65.92 | \$67.18 | \$64.70 |
| Law Enforcement | \$13.63 | \$6.05 | \$6.06 | \$7.16 | \$7.49 | \$7.67 | \$7.55 | \$9.72 | \$10.20 | \$11.64 |
| Terrestrial Invasive Plant Control | \$5.41 | \$12.15 | \$13.08 | \$15.24 | \$16.00 | \$14.08 | \$13.24 | \$11.14 | \$5.78 | \$5.51 |
| Wildfire Protection | \$7.11 | \$7.11 | \$7.11 | \$7.11 | \$7.11 | \$7.10 | \$7.66 | \$7.19 | \$9.65 | \$9.82 |
| Total | \$154.43 | \$159.81 | \$175.90 | \$195.71 | \$215.68 | \$226.55 | \$226.35 | \$220.51 | \$217.69 | \$229.65 |

While the Council’s land management reports provide a wealth of knowledge about the state’s efforts to manage land for conservation purposes, there are significant management costs that are related to managing state lands which are not categorized as direct land management expenditures. This includes the management of submerged lands by CAMA, aquatic invasive plant control by FWC, and law enforcement by FWC on non-FWC managed areas.

⁴⁰ See State of Florida Land Management Uniform Accounting Council (LMUAC) 2022 Annual report (FY 2021-22), available at: [https://floridadep.gov/sites/default/files/Item%2005.2%20LMUAC 2022 Annual Report.pdf](https://floridadep.gov/sites/default/files/Item%2005.2%20LMUAC%2022%20Annual%20Report.pdf) (Accessed November 2022)

⁴¹ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf at page 39.

Table 1.2.7 quantifies these indirect or additional management expenditures related to conservation land. Early land management expenditures for FWC law enforcement activities on non-FWC managed areas are not included in the expenditures shown below because data are available only for Fiscal Year 2017-18 and onward.⁴² These totals are not considered in the forecasting of land management expenditures found below in Table 1.2.8.

Table 1.2.7 Additional Management Expenditures Related to State Lands (in \$millions)

| | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| CAMA Submerged Lands | \$4.84 | \$8.96 | \$7.51 | \$7.88 | \$12.18 | \$13.78 |
| Aquatic Invasive Plant Control | \$23.33 | \$16.97 | \$13.49 | \$15.46 | \$10.24 | \$10.32 |
| FWC Law Enforcement (non-FWC land) | N/A | \$29.95 | \$26.35 | \$35.29 | \$35.26 | \$37.89 |
| Total | \$28.16 | \$55.89 | \$47.36 | \$58.62 | \$57.68 | \$61.99 |

Further, as noted in the Council’s 2022 report, the expenditures do “not include local and federal governments or nonprofit conservation organizations that provide significant services towards the state’s land conservation and resource-based recreation goals and objectives.”⁴³ For example, the state has provided regular funding for the acquisition and improvement of conservation lands by water management districts and through the Florida Communities Trust, Florida Recreation Development and Assistance Grants, and Stan Mayfield Working Waterfronts programs. While the properties acquired under these programs are purchased with state dollars, the titles are vested in other entities. Any management costs borne by these entities for those properties are not included in the report.

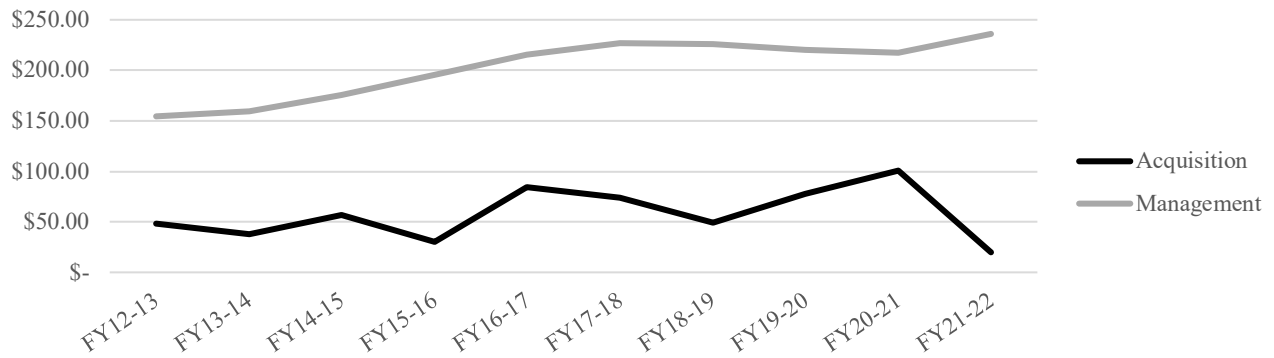
Forecast of State Expenditures on Conservation Land

Forecasting annual land acquisition expenditures for state conservation is a difficult task because the level varies greatly based on the willingness of sellers, 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 since Fiscal Year 2006-07 has been significantly affected by the protracted recovery from the state’s housing market collapse and the Great Recession. In this regard, the three sources of state acquisition expenditures from Tables 1.2.3, 1.2.4, and 1.2.5 above along with the land management expenditures from Table 1.2.6 are compiled in Figure 1.2.2.

⁴² Chapter 2012-088, Laws of Florida, transferred the responsibility of law enforcement on DEP-managed conservation lands, such as state parks, from DEP to FWC. At that time, expenditures for FWC law enforcement activities on non-FWC managed lands were not included in the LMUAC reports. It was not until the LMUAC reporting for Fiscal Year 2017-18 that these land management expenditures were included. Chapter 2019-141, Laws of Florida, transferred this responsibility back to DEP.

⁴³ See State of Florida Land Management Uniform Accounting Council (LMUAC) 2022 Annual report (FY 2021-22), at 3 (Chair Submittal and Report Abstract), available at: [https://floridadep.gov/sites/default/files/Item%20005.2%20LMUAC 2022 Annual Report.pdf](https://floridadep.gov/sites/default/files/Item%20005.2%20LMUAC%202022%20Annual%20Report.pdf). (Accessed November 2022.)

Figure 1.2.2 Historic State Expenditures on Conservation Land (in \$Millions)



Both the acquisition and management forecasts rely on a three year moving average of the data. The forecast for all state conservation land expenditures is shown in Table 1.2.8.

Table 1.2.8 History and Forecast of State Conservation Land Expenditures (in \$Millions)

| History | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Land Acquisition | \$47.91 | \$37.93 | \$56.79 | \$30.37 | \$84.10 | \$74.11 | \$49.53 | \$77.49 | \$100.73 | \$19.85 |
| Land Management | \$154.43 | \$159.81 | \$175.90 | \$195.71 | \$215.68 | \$226.55 | \$226.35 | \$220.51 | \$217.69 | \$229.65 |
| Total | \$202.34 | \$197.74 | \$232.69 | \$226.08 | \$299.78 | \$300.66 | \$275.88 | \$298.00 | \$318.42 | \$249.50 |
| Forecast | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 |
| Land Acquisition | \$66.02 | \$62.20 | \$49.35 | \$59.19 | \$56.91 | \$55.15 | \$57.09 | \$56.38 | \$56.21 | \$56.56 |
| Land Management | \$224.74 | \$226.15 | \$228.97 | \$226.62 | \$227.25 | \$227.61 | \$227.16 | \$227.34 | \$227.37 | \$227.29 |
| Total | \$290.76 | \$288.35 | \$278.32 | \$285.81 | \$284.16 | \$282.76 | \$284.24 | \$283.72 | \$283.58 | \$283.85 |

Federally Funded Program Expenditures

In addition to appropriations from General Revenue and state trust funds, the Legislature also provides 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, which were described in detail in the 2017 Edition of this report,⁴⁴ are matching grant programs administered by a state agency. Table 1.2.9 shows the ongoing programs and their annual cash expenditures. Since Fiscal Year 2012-13, expenditures have totaled \$83.74 million with an average of \$8.37 million being spent annually. Although the federal funding and associated state appropriations have remained fairly constant over this period, the actual expenditures fluctuate from year to year based on the completion of specific projects receiving grants. Further, the federal grant periods extend across multiple state fiscal years, which can also lead to ebbs and

⁴⁴ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf at page 41.

flows of expenditures. The final forecast is based on the three year moving average of the expenditures. Since funding for specific programs is contingent on federal actions, only the total is estimated.

Table 1.2.9 Federally Funded Conservation Land Programs – Expenditures and Forecast (in \$millions)

| History | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|--------------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| America the Beautiful | \$0.96 | \$0.79 | \$0.76 | \$1.18 | \$0.76 | \$0.68 | \$0.69 | \$0.67 | \$0.57 | \$0.52 |
| AmeriCorps | \$0.57 | \$0.44 | \$0.37 | \$0.41 | \$0.55 | \$0.61 | \$0.50 | \$0.52 | \$0.73 | \$0.83 |
| Recreational Trails | \$3.86 | \$5.37 | \$9.85 | \$2.73 | \$2.44 | \$0.64 | \$1.71 | \$0.94 | \$1.71 | \$2.47 |
| Land and Water Conservation Fund | \$0.94 | \$0.38 | \$0.39 | \$2.04 | \$1.19 | \$0.55 | \$0.46 | \$2.03 | \$2.20 | \$3.31 |
| Coastal Partnership Initiative | \$1.93 | \$0.84 | \$1.02 | \$0.61 | \$0.59 | \$0.57 | \$1.02 | \$0.86 | \$1.11 | \$1.11 |
| Endangered Species Conservation Fund | \$1.01 | \$3.67 | \$1.18 | \$1.12 | \$1.06 | \$0.31 | \$1.07 | \$0.52 | \$0.23 | \$0.30 |
| Land Acquisition Grants | \$- | \$3.80 | \$- | \$- | \$- | \$- | \$- | \$- | \$- | \$- |
| Historic Pres. Grants | \$0.21 | \$0.09 | \$0.12 | \$0.16 | \$0.14 | \$0.19 | \$0.18 | \$0.17 | \$0.16 | \$0.09 |
| Total: | \$9.49 | \$15.37 | \$13.68 | \$8.24 | \$6.74 | \$3.54 | \$5.63 | \$5.71 | \$6.71 | \$8.63 |
| Forecast | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | FY29-30 | FY30-31 | FY31-32 |
| Total: | \$7.01 | \$7.45 | \$7.70 | \$7.39 | \$7.51 | \$7.53 | \$7.48 | \$7.51 | \$7.50 | \$7.50 |

Regional Expenditures

Regional expenditures can be undertaken separately from a specific appropriation in the state’s budget. The Florida Water Resources Act of 1972, chapter 373, Florida Statutes, was enacted to provide the legal framework to conserve, protect, manage, and control waters and related land resources in the state. While state-level administration is vested in DEP, to the greatest extent possible, it is encouraged to delegate its powers to the governing boards of the five regional water management districts: Northwest Florida (NFWFMD), Suwannee River (SRWMD), St. Johns River (SJRWMD), Southwest Florida (SWFWMD), and South Florida (SFWMD).⁴⁵

Among the enumerated powers vested in the WMDs is the authority to acquire lands for the purpose of conservation and protection of water and water-related resources.⁴⁶ The WMDs are authorized to acquire fee or less-than-fee 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.”⁴⁷

In order to identify WMD expenditures related to conservation land acquisition and land management, EDR reviewed the WMDs’ preliminary budgets and tentative budgets developed in accordance with sections 373.535 and 373.536, Florida Statutes, respectively. These budget documents included actual audited expenditures allocated to six program areas including “2.0 Land Acquisition, Restoration, and Public Works” and “3.0 Operation and Maintenance of Works and

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

⁴⁶ § 373.139(1), Fla. Stat.

⁴⁷ § 373.139(2), Fla. Stat.

Lands.” With respect to conservation land acquisition and management, EDR reviewed the actual audited expenditures for the following activities within those program areas: “2.1 Land Acquisition” and “3.1 Land Management.”

Table 1.2.10 provides expenditure data for conservation land acquisitions by each of the WMDs. As explained above, these actual audited numbers are included as part of district budgets.⁴⁸ Ideally, these would only include acquisition of conservation lands and not lands that were acquired for any other lawful purpose. In practice, these numbers cannot be categorized that cleanly and may include some land acquisition expenditures for other purposes. Similarly, some conservation land acquisition expenditures may not have been assigned to the “1.1 Land Acquisition” activity if the WMD assigned land acquisition expenditures to the particular program or activity that the acquisitions support. In these instances, those land acquisition expenditures will not be accounted for here. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, the data has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data. While not shown, the displayed state forecast also assumes an estimate for LFY 2021-22.

Table 1.2.10 Water Management District Land Acquisition Expenditures (in \$millions)

| <i>History</i> | <i>LFY16-17</i> | <i>LFY17-18</i> | <i>LFY18-19</i> | <i>LFY19-20</i> | <i>LFY20-21</i> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| NWF | \$0.02 | \$0.74 | \$1.07 | \$1.22 | \$0.43 |
| SJ | \$3.90 | \$16.24 | \$3.05 | \$1.16 | \$1.18 |
| S | \$- | \$- | \$- | \$- | \$- |
| SW | \$6.35 | \$0.50 | \$0.57 | \$0.95 | \$2.90 |
| SR | \$0.10 | \$3.26 | \$0.08 | \$0.11 | \$0.76 |
| Total | \$10.37 | \$20.74 | \$4.77 | \$3.45 | \$5.26 |
| Forecast | | | | | |
| | <i>SFY22-23</i> | <i>SFY23-24</i> | <i>SFY24-25</i> | <i>SFY25-26</i> | <i>SFY26-27</i> |
| Total | \$4.49 | \$4.04 | \$3.51 | \$2.18 | \$1.31 |

While these expenditures may at times seem lower than one would expect, they represent the actual audited outlays of the districts. To evaluate each district’s conservation land expenditures, the 2017 Edition of this report used each district’s Comprehensive Annual Financial Report along with historical documents provided by the districts. All three sources provide significantly different expenditures for the districts. Actual audited budgets were chosen because they are the only source with consistent expenditures categories across all districts and years. It would be beneficial to future editions of this report for the water management districts to report their conservation land expenditures as a distinct category in their budgets, annual financial reports, or as part of their Florida Forever work plans.

Table 1.2.11 provides expenditure data for conservation land management by each of the water management districts. Similar to the acquisition expenditures shown above, these numbers are presented in the actual audited budgets of the districts. Again, it would be ideal if these

⁴⁸ WMD actual audited budgets for a fiscal year are available as part of the tentative budgets two fiscal years later. This is required by section 373.536, Florida Statutes.

expenditures excluded lands that are managed for non-conservation purposes, if any. In practice, these numbers cannot be categorized that cleanly and will include some management expenditures for other purposes. Similarly, some conservation land management expenditures may not have been assigned to the “3.1 Land Management” activity and are not accounted for here. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, the data has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data. While not shown, the displayed state forecast also assumes an estimate for LFY 2021-22.

Table 1.2.11 Water Management District Land Management Expenditures (in \$millions)

| <i>History</i> | <i>LFY16-17</i> | <i>LFY17-18</i> | <i>LFY18-19</i> | <i>LFY19-20</i> | <i>LFY20-21</i> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| NWF | \$2.64 | \$2.41 | \$2.73 | \$3.14 | \$5.21 |
| SJ | \$4.69 | \$4.83 | \$4.83 | \$4.68 | \$4.46 |
| S | \$14.45 | \$11.33 | \$10.78 | \$15.35 | \$12.64 |
| SW | \$4.07 | \$4.22 | \$4.49 | \$4.50 | \$4.62 |
| SR | \$2.29 | \$2.59 | \$2.77 | \$3.45 | \$3.45 |
| Total | \$28.13 | \$25.38 | \$25.60 | \$31.12 | \$30.38 |
| | | | | | |
| <i>Forecast</i> | <i>SFY22-23</i> | <i>SFY23-24</i> | <i>SFY24-25</i> | <i>SFY25-26</i> | <i>SFY26-27</i> |
| Total | \$29.03 | \$28.58 | \$29.58 | \$29.06 | \$29.07 |

In Florida, there are a number of special districts that are located across multiple counties. For the purposes of this report, EDR categorizes these entities as regional entities. Table 1.2.12 provides a forecast and details a history of conservation land expenditures⁴⁹ by regional special districts based on survey results. Examples of these districts include the Port LaBelle Community Development District and the Tampa Bay Estuary Program. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

Table 1.2.12 Conservation Land Expenditures by Regional Special Districts (in \$millions) -

| History | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 |
|-----------------|----------------|----------------|----------------|----------------|----------------|
| Acquisition | \$- | \$- | \$- | \$- | \$- |
| Management | \$0.45 | \$0.84 | \$1.54 | \$4.53 | \$1.85 |
| | | | | | |
| Forecast | FY20-21 | FY21-22 | FY22-23 | FY23-24 | FY24-25 |
| Acquisition | \$- | \$- | \$- | \$- | \$- |
| Management | \$2.64 | \$3.01 | \$2.50 | \$2.72 | \$2.74 |

⁴⁹ For further details on the source and methodology of this data, see the “Local Expenditures” section.

Local Expenditures

Local expenditures can be undertaken separately from a specific appropriation in the state's budget. 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 (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 DFS.

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, 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 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.

AFR account code 537 is used to itemize conservation and resource management expenditures.⁵⁰ This may include land, water, or any other natural resource. Further, account code 572 is used to itemize parks and recreation expenditures which may include conservation land or water resource related expenditures. In an effort to narrow these expenditures to conservation land acquisition and management, EDR conducted a survey of all local and regional governments that had listed an expenditure⁵¹ of greater than ten thousand dollars⁵² in any of these accounts for local Fiscal Year 2019-20. The survey asked them to indicate the shares of these expenditure that were specifically for conservation land acquisition and management. While not all entities responded, a sufficient sample was provided to create average shares for the county-wide, municipality-wide, and special district-wide levels. Actual shares were applied to the data when given and weighted shares by government type and account were applied to the non-respondents. Table 1.2.13 provides a forecast and details a history of expenditures by local governments on conservation land acquisition. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

⁵⁰ It is possible that some local government expenditures on conservation land acquisition may be reported in other AFR account codes. EDR will continue to explore this topic.

⁵¹ The survey asked about expenditures in accounts 537 and 572 as well as revenues in account 343.700, a service charge for conservation and resource management.

⁵² Local and regional governments representing less than 0.01 percent of the total value of these accounts are not surveyed due to this.

Table 1.2.13 Conservation Land Acquisition Expenditures by Local Governments (in \$millions)

| History | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| Counties | \$17.95 | \$14.13 | \$36.50 | \$165.82 | \$6.09 |
| Municipalities | \$3.78 | \$3.77 | \$6.61 | \$- | \$0.46 |
| Special Districts | \$- | \$- | \$8.92 | \$9.53 | \$- |
| Total: | \$21.73 | \$17.90 | \$52.03 | \$175.35 | \$6.55 |
| Forecast | | | | | |
| | FY20-21 | FY21-22 | FY22-23 | FY23-24 | Fy24-25 |
| | \$77.98 | \$86.62 | \$57.05 | \$73.85 | \$72.50 |

Table 1.2.14 provides a forecast and details a history of expenditures by local governments on conservation land management. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

Table 1.2.14 Conservation Land Management Expenditures by Local Governments (in \$millions) -

| History | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| Counties | \$73.01 | \$57.20 | \$91.86 | \$127.52 | \$447.02 |
| Municipalities | \$58.08 | \$62.97 | \$22.61 | \$56.96 | \$86.89 |
| Special Districts | \$1.01 | \$1.18 | \$0.16 | \$0.37 | \$0.41 |
| Total: | \$132.10 | \$121.35 | \$114.63 | \$184.84 | \$534.32 |
| Forecast | | | | | |
| | FY20-21 | FY21-22 | FY22-23 | FY23-24 | Fy24-25 |
| | \$221.45 | \$215.15 | \$205.65 | \$204.25 | \$204.35 |

1.3 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. The Department of Environmental Protection (DEP), the Department of Agriculture and Consumer Services (DACCS), the Fish and Wildlife Conservation Commission (FWC) and each of the five water management districts all maintain at least one list of lands identified for potential conservation. 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 may include this analysis if applicable. Note that in addition to land being identified as potential conservation land and funding being made available, a willing seller is necessary. Further, section 253.025(8)(j)1., Florida Statutes, states that: “An offer by a state agency may not exceed the value for that parcel as determined pursuant

to the highest approved appraisal or the value determined pursuant to the rules of the board of trustees, whichever value is less.”

Estimating Conservation Land Acquisition Costs using Ad Valorem Data

For future land acquisition, there are a total of six plans identified by state agencies and one each for the five water management districts (WMDs). The six state plans are DEP’s Florida Forever Priority List (DEPFFPL) and Division of Recreation and Parks Optimum Boundaries (DEPRP); DACS’ Rural and Family Lands Protection Program (DACSRFLPP), Forest Legacy Program (DACSFLP), and Florida Forest Service Inholdings and Additions (DACSI&A); and FWC’s Inholdings and Additions (FWCI&A). Geographic Information System (GIS) maps were provided for all except for the DACSI&A. To estimate the land acquisition costs requires a multistage process.

The available GIS maps of potential conservation lands were used to identify Florida’s future conservation goals. The maps were overlaid in the first stage to ensure that there is no duplication between lists before an estimate of future conservation acreage by county is developed. The initial estimate excluded the NFWWMD plan because their GIS file contained an unrealistic amount of future conservation acreage. Similarly, the DACSI&A plan was excluded since there is no accompanying GIS map. Table 1.3.1 lists all potential conservation land by county, without duplication. The final GIS map created by EDR summed to 4,125,205 acres of potential future conservation across the state, with all 67 counties affected. The Table also shows the associated just value for those acres.

Table 1.3.1 Projected Future Conservation Land

| County | Total Acres | Existing Conservation Acres | Future Conservation Acres | Estimate Future Conservation Cost (Just Value) | Potential Share of County in Conservation |
|--------------|-------------|-----------------------------|---------------------------|--|---|
| Alachua | 559,817 | 105,942 | 44,591 | 702,141,044 | 27% |
| Baker | 374,547 | 164,600 | 79,306 | 171,592,593 | 65% |
| Bay | 485,502 | 71,393 | 75,434 | 158,765,313 | 30% |
| Bradford | 188,014 | 11,236 | 42,819 | 153,961,848 | 29% |
| Brevard | 645,559 | 277,602 | 58,276 | 1,078,067,283 | 52% |
| Broward | 769,807 | 482,125 | 4,993 | 4,937,172,760 | 63% |
| Calhoun | 363,091 | 8,415 | 108,400 | 112,749,107 | 32% |
| Charlotte | 435,269 | 172,904 | 44,720 | 295,247,497 | 50% |
| Citrus | 369,589 | 123,034 | 29,595 | 296,370,831 | 41% |
| Clay | 386,955 | 146,157 | 30,611 | 286,578,349 | 46% |
| Collier | 1,277,941 | 881,838 | 69,508 | 1,421,097,159 | 74% |
| Columbia | 510,237 | 148,581 | 90,726 | 200,226,248 | 47% |
| DeSoto | 407,237 | 58,853 | 89,942 | 639,149,275 | 37% |
| Dixie | 451,279 | 143,726 | 62,733 | 102,981,178 | 46% |
| Duval | 488,084 | 81,866 | 88,698 | 2,407,879,943 | 35% |
| Escambia | 420,480 | 44,937 | 77,317 | 166,577,458 | 29% |
| Flagler | 310,464 | 44,899 | 127,818 | 539,174,382 | 56% |
| Franklin | 348,765 | 299,642 | 15,444 | 80,656,360 | 90% |
| Gadsden | 330,443 | 18,846 | 19,049 | 33,969,207 | 11% |
| Gilchrist | 223,801 | 8,609 | 40,568 | 128,661,774 | 22% |
| Glades | 514,141 | 99,422 | 150,701 | 1,017,018,827 | 49% |
| Gulf | 351,224 | 68,170 | 116,590 | 231,913,216 | 53% |
| Hamilton | 328,822 | 25,947 | 32,155 | 82,155,525 | 18% |
| Hardee | 408,048 | 11,433 | 134,452 | 847,324,088 | 36% |
| Hendry | 739,706 | 179,409 | 143,845 | 703,577,267 | 44% |
| Hernando | 302,424 | 87,657 | 26,271 | 759,461,405 | 38% |
| Highlands | 649,981 | 194,801 | 123,292 | 314,893,987 | 49% |
| Hillsborough | 654,029 | 111,278 | 19,397 | 1,543,717,162 | 20% |
| Holmes | 303,736 | 13,177 | 449 | 1,220,451 | 4% |
| Indian River | 321,068 | 97,991 | 10,845 | 358,959,014 | 34% |
| Jackson | 587,049 | 21,213 | 21,869 | 55,807,666 | 7% |
| Jefferson | 382,657 | 111,286 | 72,030 | 118,052,160 | 48% |
| Lafayette | 347,740 | 59,922 | 50,518 | 69,404,609 | 32% |
| Lake | 606,406 | 197,867 | 116,668 | 1,217,675,599 | 52% |
| Lee | 500,117 | 102,970 | 16,791 | 704,259,260 | 24% |
| Leon | 426,801 | 161,098 | 31,509 | 170,663,500 | 45% |
| Levy | 714,994 | 174,997 | 99,420 | 354,556,779 | 38% |
| Liberty | 520,480 | 327,529 | 43,393 | 54,447,527 | 71% |
| Madison | 445,712 | 17,946 | 86,562 | 107,746,239 | 23% |
| Manatee | 475,922 | 64,262 | 79,427 | 1,229,599,057 | 30% |
| Marion | 1,015,686 | 350,851 | 108,007 | 547,794,141 | 45% |
| Martin | 346,470 | 95,279 | 75,844 | 986,297,919 | 49% |
| Miami-Dade | 1,215,791 | 849,802 | 55,910 | 2,519,414,807 | 74% |
| Monroe | 625,754 | 597,102 | 7,076 | 664,129,592 | 97% |
| Nassau | 415,150 | 31,127 | 40,258 | 425,273,904 | 17% |
| Okaloosa | 595,343 | 317,542 | 16,463 | 22,390,258 | 56% |
| Okeechobee | 490,734 | 125,676 | 70,915 | 347,599,354 | 40% |
| Orange | 577,193 | 100,072 | 4,943 | 114,659,092 | 18% |
| Osceola | 848,064 | 216,642 | 214,111 | 2,663,937,283 | 51% |
| Palm Beach | 1,257,137 | 485,258 | 22,388 | 638,857,222 | 40% |

| County | Total Acres | Existing Conservation Acres | Future Conservation Acres | Estimate Future Conservation Cost (Just Value) | Potential Share of County in Conservation |
|------------------|----------------------|-----------------------------|---------------------------|--|---|
| Pasco | 471,770 | 109,122 | 29,211 | 3,120,024,339 | 29.32% |
| Pinellas | 175,221 | 17,284 | 466 | 45,413,668 | 10.13% |
| Polk | 1,148,795 | 291,470 | 208,513 | 2,124,697,476 | 43.52% |
| Putnam | 463,821 | 121,360 | 88,342 | 461,681,549 | 45.21% |
| Santa Rosa | 647,398 | 257,920 | 87,712 | 270,640,427 | 53.39% |
| Sarasota | 355,822 | 114,680 | 34,993 | 485,823,106 | 42.06% |
| Seminole | 196,290 | 38,693 | 6,958 | 621,132,065 | 23.26% |
| St. Johns | 384,359 | 86,406 | 74,608 | 2,681,650,915 | 41.89% |
| St. Lucie | 365,556 | 33,122 | 45,956 | 469,009,013 | 21.63% |
| Sumter | 355,549 | 111,462 | 51,115 | 1,300,468,018 | 45.73% |
| Suwannee | 440,672 | 21,258 | 15,247 | 65,036,881 | 8.28% |
| Taylor | 667,730 | 97,167 | 78,208 | 125,840,867 | 26.26% |
| Union | 153,336 | 235 | 45,326 | 84,948,079 | 29.71% |
| Volusia | 704,293 | 245,999 | 51,098 | 773,563,486 | 42.18% |
| Wakulla | 388,104 | 252,706 | 14,306 | 105,880,324 | 68.80% |
| Walton | 664,163 | 256,191 | 25,764 | 2,373,438,692 | 42.45% |
| Washington | 373,482 | 51,335 | 74,735 | 111,166,938 | 33.76% |
| Statewide | 34,271,622.09 | 10,699,341.00 | 4,125,204.91 | 48,006,242,361 | 43.26% |

In the next stage, the analysis examined each agency and WMD plan separately to develop the purchase cost and cost share for each plan. The analysis matched each plan's GIS map with the relevant parcel's corresponding just value (JV) reported on the real property rolls. The just value is used as a rough proxy for the market value of real properties designated for future conservation land purchases. Table 1.3.2 lists each plan's total acreage, total just value and a cost per acre estimate. The latter metric has been provided for information only.

Please note that the total acreage in Table 1.3.2 is much higher than Table 1.3.1. While Table 1.3.1 shows 4,125,205 acres identified for future conservation, this figure grows to 4,917,047 in Table 1.3.2. This is because the latter table adds potential acreage for NFWMD and DACSI&A, while ignoring program overlap. Even though the acreage is shown for DACSI&A, no estimates are provided for just value and per acre costs due to the unavailability of a GIS map file. Finally, NFWMD total acres and total just value reflect only acreage classified currently as agriculture on the real property rolls.

Table 1.3.2 Estimated Future Conservation Costs by Entity

| Agency Conservation Goals | | | |
|--|--------------------|------------------------------|---------------------------|
| Program | Total Acres | Total Just Value (\$) | Cost Per Acre (\$) |
| DEPFFPL | 2,105,089 | \$17,357,426,697 | \$8,245 |
| DACSFLP | 9,163 | \$11,335,170 | \$1,237 |
| DACSRFLPP | 332,877 | \$1,837,196,219 | \$5,519 |
| DACSI&A | 8,030 | - | - |
| DEPRP | 138,504 | \$1,439,763,725 | \$10,395 |
| FWCI&A | 355,780 | \$1,837,196,219 | \$5,164 |
| Water Management Districts Conservation Goals | | | |
| Program | Total Acres | Total Just Value | Cost Per Acre (\$) |
| SFWMD | 135,623 | \$8,593,372,339 | \$63,362 |
| NWFWMD | 1,034,516 | \$8,593,372,339 | \$8,307 |
| SRWMD | 190,329 | \$448,140,889 | \$2,355 |
| SJRWMD | 91,657 | \$1,631,384,424 | \$17,799 |
| SWFWMD | 515,479 | \$8,343,392,791 | \$17,146 |

Each conservation plan has a unique form of cost sharing between federal, state and local funding sources. The analysis relied on the Florida State Owned Lands and Records Information System (often referred to as SOLARIS) to estimate each plan’s unique cost sharing arrangement. This database provides a history of all land purchases by the state, including funding sources. The historical mix of funding sources⁵³ was used to develop the anticipated cost sharing estimates for each agency and WMD list.⁵⁴ DEPFFPL was divided into its fee and less-than-fee components (DEPFEE and DEPLTF). A discussion of fee and less-than-fee components can be found in the 2020 edition of the report.⁵⁵ In the 2021 Edition, each agency and WMD was assigned acres and total cost based on a prioritization methodology.⁵⁶ In both the 2022 and this edition, each program’s cost methodology was developed independently of the other programs and no prioritization methodology was assigned. The total acreage and cost estimate, which includes the overlapping acreage, can be found in Table 1.3.3. The primary purpose of that table is to develop the cost shares.

⁵³ The database was reduced to non-duplicate entries of conservation lands of more than zero acres acquired between Fiscal Years 1918-19 and 2021-22. The one hundred year plus date range is used to maintain a large sample and all prices are adjusted to a common base year to account for inflation.

⁵⁴ While DEP, FWC, and the WMDs each have the funding entity identified, the funding for the DACS acquisitions are not identified by agency. The RFLPP and DACSI&A lists assume the same cost share as DEP, and the more federally funded DACSFLP assumes the FWCI&A cost share. DACSI&A assumed the same per acre cost as DACSFLP due to similarity of conservation land goals.

⁵⁵ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2020Edition.pdf at page 51.

⁵⁶ See http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2021Edition.pdf at page 40

Table 1.3.3 Cost Sharing Estimates by Entity

| 2022 Entity Acquisition Cost Share (\$Millions) | | | | | | |
|--|------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| Entity | Acres | Federal | State | Regional | Local | Total Cost |
| DACSFLP | 12,070 | \$8.56 | \$20.71 | \$- | \$- | \$29.27 |
| DEPFEE | 1,520,603 | \$382.61 | \$13,686.08 | \$971.60 | \$23.26 | \$15,063.55 |
| DEPLTF | 715,578 | \$153.24 | \$6,433.52 | \$491.02 | \$10.95 | \$7,088.73 |
| DEPRP | 213,841 | \$33.30 | \$1,398.12 | \$106.71 | \$2.38 | \$1,540.51 |
| DACSRFLPP | 592,315 | \$49.30 | \$1,754.32 | \$134.45 | \$3.00 | \$1,941.07 |
| FWCI&A | 377,116 | \$567.17 | \$1,371.86 | \$- | \$- | \$1,939.03 |
| SRWMD | 93,007 | \$9.75 | \$314.19 | \$0.42 | \$73.63 | \$397.99 |
| SJRWMD | 100,536 | \$78.75 | \$1,829.65 | \$295.98 | \$327.44 | \$2,531.83 |
| SWFWMD | 496,189 | \$219.50 | \$6,959.39 | \$13.66 | \$1,315.32 | \$8,507.87 |
| SFWMD | 893,496 | \$299.96 | \$10,064.23 | \$1,592.73 | \$784.66 | \$12,741.58 |
| NFWWMD | 525,301 | \$0.00 | \$5,924.22 | \$89.19 | \$0.00 | \$6,013.42 |
| DACSI&A | 8,180 | \$0.43 | \$18.01 | \$1.37 | \$0.03 | \$19.84 |
| TOTAL: | 5,548,232 | \$1,802.57 | \$49,774.31 | \$3,697.14 | \$2,540.67 | \$57,814.70 |
| Cost Share: | | 3.1% | 86.1% | 6.4% | 4.4% | |

Table 1.3.4 summarizes the projected acreage and acquisition costs of future conservation land in Florida. In addition to the 4.12 million acres identified in Table 1.3.1, it includes the acreage and just value for NFWWMD and DACSI&A from Table 1.3.3. In total, all the plans set forth by state agencies and water management districts amount to the potential acquisition of 4.65 million acres at a cost of over \$54.0 billion dollars.

Both the projected acreage and the acquisition costs are higher than the 2022 Edition, mostly due to a methodological change, revised conservation plan goals, and higher property values. Of the total, the analysis suggests that approximately 86 percent would be a state responsibility. At the average rate of annual state conservation land acquisition expenditures over the most recent five fiscal years, it would take nearly 738 years to produce the state’s share. The extreme difference between the estimated costs and the current level of investment indicates that significant policy discussions are necessary if these acquisition plans are to be undertaken. As is, this projection does not include all costs of acquisitions associated with real estate transactions, which makes the projection understated. Counteracting this effect is the possibility that the lands may be donated, exchanged or sold at a lower price than other similar lands were historically

Table 1.3.4 Share of Florida to be Acquired as Conservation Lands

| Total Conservation Lands and Cost | | |
|--|------------------|-----------------------------|
| | Acres | Total JV Cost (\$ Millions) |
| Table 1.3.1 | 4,125,205 | \$48,006 |
| NFWFMD + DACSIA | 533,481 | \$6,033 |
| Total: | 4,658,686 | \$54,039 |
| | Cost Share | Cost (\$Millions) |
| Federal Share | 3.1% | \$1,675.2 |
| State Share | 86.1% | \$46,528 |
| Regional Share | 6.4% | \$3,459 |
| Local Share | 4.4% | \$2,378 |

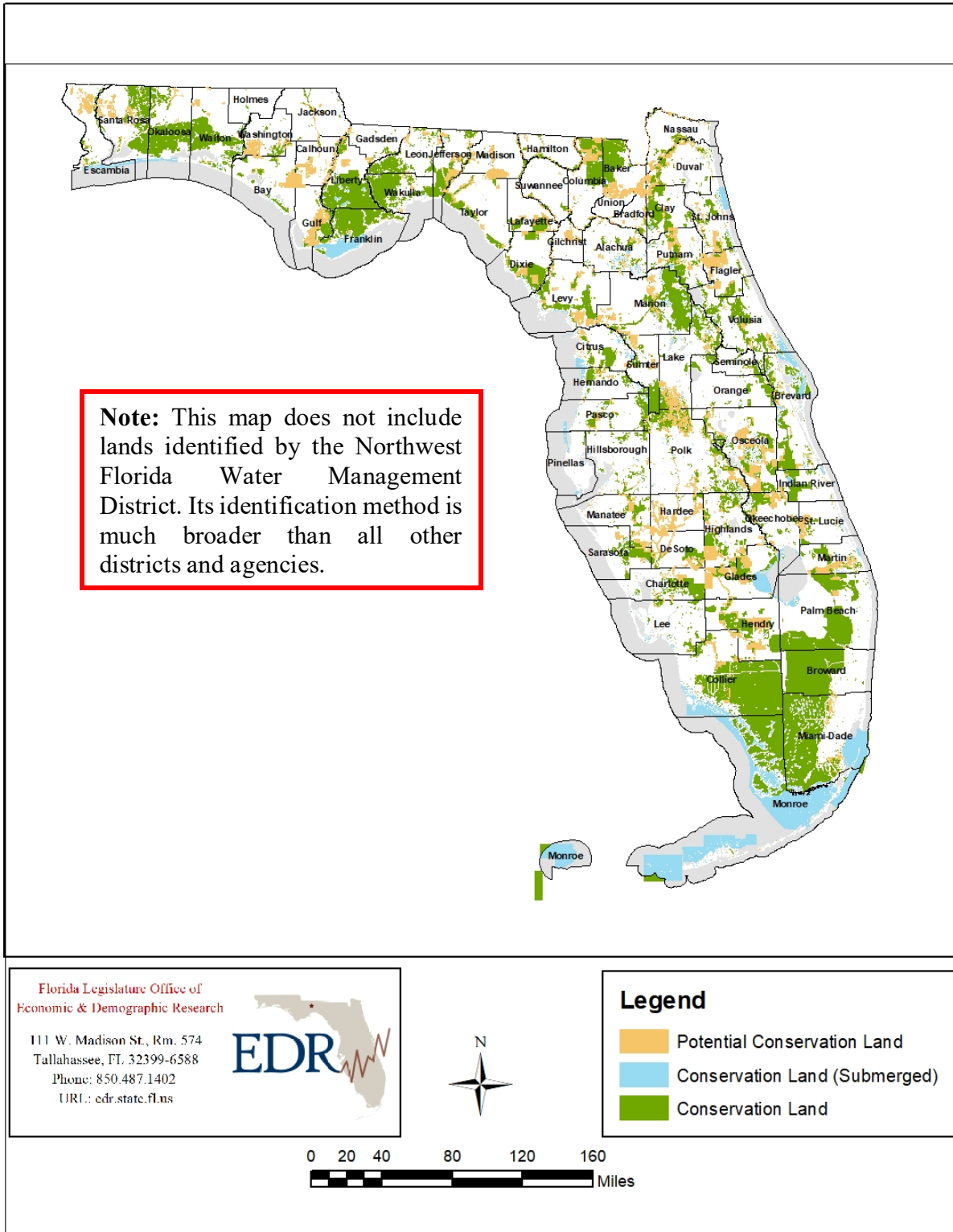
Excluding NFWFMD and DACSIA, Table 1.3.5 provides a final recap of the best working numbers based on definitive data. For a visualization of the lands identified for potential future acquisition along with lands already held in conservation, see Figure 1.3.1.

Table 1.3.5 Final Review of Conservation Lands to be Acquired

| | Acres | Share |
|------------------------------|-------------------|---------------|
| Current Cons Land Acquired | 10,699,341 | 31.22% |
| Public Cons Land to Acquire | 4,125,205 | 12.04% |
| Total if all Acquired | 14,824,546 | 43.26% |

| Total JV Cost (\$ Millions) | |
|-------------------------------------|--------------------|
| State Share | \$41,329.93 |
| Federal Share | \$1,496.8 |
| Regional Share | \$ 3069.9 |
| Local Share | \$2,109.63 |
| Total Cost | \$48,006.24 |
| Cost Per Acre (\$ Thousands) | \$11.64 |

Figure 1.3.1 Current and Potential Conservation Land



1.4 Population Density and Future Conservation Land Acquisition

Florida's population growth is forecasted to annually increase in the future. By 2030, Florida's population is estimated to reach 24,471,127 (13.0% higher than in 2020).⁵⁷ Population growth will increase the demand for undeveloped land as new residential houses and commercial properties will need to be constructed. In certain Florida counties, this land demand will likely be in direct competition with Florida's future land conservation acquisition goals.

It is likely that land prices will increase as a result of the competition between conservation land purchases and private development. This report looked at future population density under two scenarios. The first scenario projects population density without any new conservation land purchases. The alternative scenario projects a future population density if all future conservation land purchases are made before the end of 2030. Table 1.4.1 provides estimates of these two scenarios by county.

As Table 1.4.1 details, population density is markedly higher in the scenario where all future land conservation land purchases are met. On average population density will increase by nearly 21.1% if all of Florida's conservation acquisition goals are met. Currently, the densest county in the state is Pinellas with a density of 5.62. If all acquisition goals are met by 2030, 3 counties will exceed this density. Some notable counties where the difference between the two scenarios is greater than 50% include Flagler County, Glades County, Gulf County, Osceola County, and Santa Rosa County.

[See table on following page]

⁵⁷ Projections of Florida Population by County, 2025-2045, The Legislative Office of Economic and Demographic Research, April 1, 2022 estimate: http://edr.state.fl.us/content/population-demographics/data/MediumProjections_2021.pdf

Table 1.4.1 Population Density and Future Conservation Goals

| | | 2030 (Without New Conservation Land) | | | 2030 (With New Conservation Land) | | |
|--------------|-----------|--------------------------------------|--------------------|--------------------|-----------------------------------|--------------------|--------------------|
| County | Acres | Non-Conservation Acres | Conservation Acres | Population Density | Non-Conservation Acres | Conservation Acres | Population Density |
| Alachua | 559,817 | 453,875 | 105,942 | 0.64 | 409,284 | 150,533 | 0.72 |
| Baker | 374,547 | 209,947 | 164,600 | 0.15 | 130,641 | 243,906 | 0.24 |
| Bay | 485,502 | 414,109 | 71,393 | 0.47 | 338,676 | 146,827 | 0.57 |
| Bradford | 188,014 | 176,778 | 11,236 | 0.17 | 133,959 | 54,055 | 0.22 |
| Brevard | 645,559 | 367,957 | 277,602 | 1.82 | 309,681 | 335,878 | 2.17 |
| Broward | 769,807 | 287,682 | 482,125 | 7.24 | 282,689 | 487,118 | 7.37 |
| Calhoun | 363,091 | 354,676 | 8,415 | 0.04 | 246,275 | 116,815 | 0.06 |
| Charlotte | 435,269 | 262,365 | 172,904 | 0.82 | 217,645 | 217,624 | 0.99 |
| Citrus | 369,589 | 246,555 | 123,034 | 0.66 | 216,960 | 152,629 | 0.75 |
| Clay | 386,955 | 240,798 | 146,157 | 1.05 | 210,187 | 176,768 | 1.20 |
| Collier | 1,277,941 | 396,103 | 881,838 | 1.14 | 326,595 | 951,346 | 1.39 |
| Columbia | 510,237 | 361,656 | 148,581 | 0.21 | 270,931 | 239,307 | 0.28 |
| DeSoto | 407,237 | 348,384 | 58,853 | 0.11 | 258,442 | 148,795 | 0.15 |
| Dixie | 451,279 | 307,553 | 143,726 | 0.06 | 244,820 | 206,459 | 0.07 |
| Duval | 488,084 | 406,218 | 81,866 | 2.69 | 317,520 | 170,564 | 3.44 |
| Escambia | 420,480 | 375,543 | 44,937 | 0.92 | 298,225 | 122,254 | 1.15 |
| Flagler | 310,464 | 265,565 | 44,899 | 0.53 | 137,747 | 172,717 | 1.02 |
| Franklin | 348,765 | 49,123 | 299,642 | 0.26 | 33,679 | 315,086 | 0.38 |
| Gadsden | 330,443 | 311,597 | 18,846 | 0.15 | 292,548 | 37,895 | 0.16 |
| Gilchrist | 223,801 | 215,192 | 8,609 | 0.09 | 174,624 | 49,177 | 0.12 |
| Glades | 514,141 | 414,719 | 99,422 | 0.04 | 264,018 | 250,123 | 0.06 |
| Gulf | 351,224 | 283,054 | 68,170 | 0.06 | 166,464 | 184,760 | 0.10 |
| Hamilton | 328,822 | 302,875 | 25,947 | 0.05 | 270,720 | 58,102 | 0.06 |
| Hardee | 408,048 | 396,615 | 11,433 | 0.07 | 262,163 | 145,885 | 0.10 |
| Hendry | 739,706 | 560,297 | 179,409 | 0.08 | 416,451 | 323,254 | 0.11 |
| Hernando | 302,424 | 214,767 | 87,657 | 1.02 | 188,495 | 113,928 | 1.16 |
| Highlands | 649,981 | 455,180 | 194,801 | 0.25 | 331,889 | 318,093 | 0.34 |
| Hillsborough | 654,029 | 542,751 | 111,278 | 3.18 | 523,354 | 130,675 | 3.29 |
| Holmes | 303,736 | 290,559 | 13,177 | 0.07 | 290,110 | 13,626 | 0.07 |
| Indian River | 321,068 | 223,077 | 97,991 | 0.81 | 212,232 | 108,836 | 0.86 |
| Jackson | 587,049 | 565,836 | 21,213 | 0.08 | 543,967 | 43,082 | 0.09 |
| Jefferson | 382,657 | 271,371 | 111,286 | 0.05 | 199,341 | 183,316 | 0.07 |
| Lafayette | 347,740 | 287,818 | 59,922 | 0.03 | 237,300 | 110,440 | 0.04 |
| Lake | 606,406 | 408,539 | 197,867 | 1.09 | 291,872 | 314,535 | 1.53 |
| Lee | 500,117 | 397,147 | 102,970 | 2.25 | 380,356 | 119,761 | 2.35 |
| Leon | 426,801 | 265,703 | 161,098 | 1.22 | 234,194 | 192,607 | 1.38 |
| Levy | 714,994 | 539,997 | 174,997 | 0.08 | 440,578 | 274,417 | 0.10 |
| Liberty | 520,480 | 192,951 | 327,529 | 0.05 | 149,558 | 370,922 | 0.06 |
| Madison | 445,712 | 427,766 | 17,946 | 0.04 | 341,205 | 104,508 | 0.06 |
| Manatee | 475,922 | 411,660 | 64,262 | 1.14 | 332,232 | 143,689 | 1.42 |
| Marion | 1,015,686 | 664,835 | 350,851 | 0.63 | 556,828 | 458,858 | 0.75 |
| Martin | 346,470 | 251,191 | 95,279 | 0.71 | 175,347 | 171,123 | 1.01 |
| Miami-Dade | 1,215,791 | 365,989 | 849,802 | 8.55 | 310,079 | 905,712 | 10.09 |
| Monroe | 625,754 | 28,652 | 597,102 | 2.77 | 28,652 | 604,178 | 2.77 |
| Nassau | 415,150 | 384,023 | 31,127 | 0.28 | 343,765 | 71,385 | 0.31 |
| Okaloosa | 595,343 | 277,801 | 317,542 | 0.80 | 261,338 | 334,005 | 0.85 |
| Okceehobee | 490,734 | 365,058 | 125,676 | 0.12 | 294,143 | 196,591 | 0.15 |
| Orange | 577,193 | 477,121 | 100,072 | 3.52 | 472,178 | 105,015 | 3.55 |
| Osceola | 848,064 | 631,422 | 216,642 | 0.81 | 417,311 | 430,753 | 1.23 |
| Palm Beach | 1,257,137 | 771,879 | 485,258 | 2.09 | 749,491 | 507,646 | 2.15 |

| County | Acres | Non-Conservation Acres | Conservation Acres | Population Density | Non-Conservation Acres | Conservation Acres | Population Density |
|------------------|-------------------|------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|
| Pasco | 471,770 | 362,648 | 109,122 | 1.75 | 333,436 | 138,333 | 1.91 |
| Pinellas | 175,221 | 157,937 | 17,284 | 6.53 | 157,471 | 17,750 | 6.55 |
| Polk | 1,148,795 | 857,325 | 291,470 | 0.98 | 648,813 | 499,983 | 1.29 |
| Putnam | 463,821 | 342,461 | 121,360 | 0.22 | 254,119 | 209,702 | 0.29 |
| Santa Rosa | 647,398 | 389,478 | 257,920 | 0.55 | 301,765 | 345,632 | 0.72 |
| Sarasota | 355,822 | 241,142 | 114,680 | 2.07 | 206,149 | 149,673 | 2.42 |
| Seminole | 196,290 | 157,597 | 38,693 | 3.35 | 150,639 | 45,651 | 3.51 |
| St. Johns | 384,359 | 297,953 | 86,406 | 1.14 | 223,345 | 161,014 | 1.52 |
| St. Lucie | 365,556 | 332,434 | 33,122 | 1.16 | 286,478 | 79,078 | 1.34 |
| Sumter | 355,549 | 244,087 | 111,462 | 0.78 | 192,973 | 162,577 | 0.98 |
| Suwannee | 440,672 | 419,414 | 21,258 | 0.12 | 404,166 | 36,505 | 0.12 |
| Taylor | 667,730 | 570,563 | 97,167 | 0.04 | 492,354 | 175,375 | 0.05 |
| Union | 153,336 | 153,101 | 235 | 0.10 | 107,775 | 45,561 | 0.15 |
| Volusia | 704,293 | 458,294 | 245,999 | 1.33 | 407,196 | 297,097 | 1.50 |
| Wakulla | 388,104 | 135,398 | 252,706 | 0.28 | 121,092 | 267,012 | 0.32 |
| Walton | 664,163 | 407,972 | 256,191 | 0.23 | 382,208 | 281,955 | 0.25 |
| Washington | 373,482 | 322,147 | 51,335 | 0.08 | 247,412 | 126,070 | 0.11 |
| Statewide | 34,271,622 | 23,572,281 | 10,699,341 | 1.04 | 19,454,152 | 14,824,546 | 1.26 |

NWFWM and DACSI&A was excluded from this analysis.

1.5 Future Conservation Goals and Competing Economic Development

This assessment includes an analysis of how future conservation goals might directly compete with the development of housing or economic expansion within the state. The analysis compared the county’s average parcel mix (agriculture, residential, commercial) with the average parcel mix of the properties within a 2-mile buffer of future conservation purchases within each county. The purpose was to determine if the properties close to potential conservation areas had the same mix as the rest of the county. If the buffer has a greater share of residential parcels, the conservation area could hamper the development of housing. In contrast, if the buffer has a greater share of commercial and industrial parcels, then there is the possibility that the conservation goals might be in competition with economic growth. However, the analysis did not show significant differences between the countywide parcel mix and the parcel mix close to future conservation areas.

Next, the percentage of residential and commercial properties within the 2-mile buffer of future conservation areas was reviewed to determine the number of parcels that have been either recently constructed or significantly renovated within the last 6 years. The analysis used new construction as a proxy for economic development. New commercial construction is a good proxy for economic

development, because this type of construction generally does not occur with an expectation of ongoing isolation.

The results provide some evidence that future conservation goals may be in direct competition with economic growth. The analysis found that 44% of all commercial properties within the buffer have been either recently constructed or renovated within the past 6 years. The analysis did not find the same strong relationship with new residential construction (only 12%). The Table below displays the findings by county. New residential construction percentages that exceed 20% and new commercial construction percentages that exceed 40% are highlighted.

Table 1.5.1 Conservation Goals and Economic Development

| Percentage of Residential and Commercial Parcels near Proposed Conservation Land that is New Construction or Recently Renovated | | | | | |
|--|-------------------------------------|------------------------------------|----------------|-------------------------------------|------------------------------------|
| County | New Residential Construction | New Commercial Construction | County | New Residential Construction | New Commercial Construction |
| Alachua | 12% | 41% | Lee | 24% | 53% |
| Baker | 7% | 20% | Leon | 17% | 52% |
| Bay | 15% | 53% | Levy | 7% | 31% |
| Bradford | 5% | 20% | Liberty | 3% | 56% |
| Brevard | 14% | 41% | Madison | 9% | 0% |
| Broward | 9% | 12% | Manatee | 2% | 43% |
| Calhoun | 4% | 40% | Marion | 16% | 50% |
| Charlotte | 5% | 63% | Martin | 16% | 68% |
| Citrus | 3% | 47% | Miami-Dade | 4% | 36% |
| Clay | 13% | 64% | Monroe | 10% | 26% |
| Collier | 22% | 52% | Nassau | 12% | 37% |
| Columbia | 8% | 26% | Okaloosa | 9% | 40% |
| DeSoto | 8% | 31% | Okeechobee | 6% | 33% |
| Dixie | 3% | 42% | Orange | 24% | 85% |
| Duval | 2% | 39% | Osceola | 18% | 44% |
| Escambia | 15% | 33% | Palm Beach | 7% | 31% |
| Flagler | 14% | 61% | Pasco | 12% | 43% |
| Franklin | 12% | 41% | Pinellas | 4% | 24% |
| Gadsden | 6% | 27% | Polk | 15% | 57% |
| Gilchrist | 5% | 48% | Putnam | 5% | 36% |
| Glades | 12% | 23% | Santa Rosa | 21% | 45% |
| Gulf | 6% | 46% | Sarasota | 5% | 40% |
| Hamilton | 14% | 25% | Seminole | 10% | 66% |
| Hardee | 9% | 65% | St. Johns | 11% | 45% |
| Hendry | 3% | 42% | St. Lucie | 8% | 32% |
| Hernando | 6% | 45% | Sumter | 36% | 41% |
| Highlands | 6% | 48% | Suwannee | 17% | 50% |
| Hillsborough | 3% | 45% | Taylor | 4% | 18% |
| Holmes | 23% | 38% | Union | 9% | 24% |
| Indian River | 3% | 32% | Volusia | 8% | 42% |
| Jackson | 9% | 46% | Wakulla | 10% | 44% |
| Jefferson | 2% | 30% | Walton | 38% | 60% |
| Lafayette | 5% | 54% | Washington | 1% | 88% |
| Lake | 3% | 53% | Florida | 12% | 44% |

NWFWMD and DACSI&A was excluded from this analysis.

1.6 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 discovered that no significant sources of revenue exist that are dedicated in law solely for this purpose. Assuming the Legislature desired to accomplish this in the future, the 2017 Edition of this report included a discussion that identified and forecasts revenues that have historically been used or might be available for this purpose.

Furthermore, as there is nothing in current law indicating that revenue sources are dedicated to conservation land maintenance, the identification of potential gaps in projected expenditure and dedicated revenues is problematic. The 2017 Edition of this report included a discussion of what the gap may look like if certain revenue sources were dedicated to maintaining conservation lands.

It is worth noting, however, that in Fiscal Year 2021-22 the state spent \$40.30 per acre on conservation land management.⁵⁸ As discussed previously, the state alone has identified over 4.1 million acres of land in plans for potential future conservation. This indicates that an additional \$166.2 million will be necessary, on an annual basis, to cover the state management costs of those future conservation land acquisitions. Some of these costs may be offset by generated revenues, but those receipts cannot be reasonably estimated at this time.

1.6 Next Steps and Recommendations

EDR will continue to evaluate the economic impacts of holding land in conservation, including, what type of land acquisitions would least impact economic growth and whether past conservation purchases has restricted economic growth. At this time, EDR has no formal land conservation recommendations for legislative consideration.

⁵⁸ See State of Florida Land Management Uniform Accounting Council (LMUAC) 2022 Annual report (FY 2020-21), at 50, available at: [2022 LMUAC Annual Report | Florida Department of Environmental Protection](#). (Accessed October 2022.)