Annual Assessment of Florida's Conservation Lands

2025 Edition
Chapter 1

Part 1
Conservation Lands

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Executive Summary

The Office of Economic and Demographic Research (EDR) has completed the ninth 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 2023-24, the State of Florida expended $266.84 million on conservation land acquisition and $280.1 million on conservation land management.[1] The dollar level for land acquisition was materially larger than expected.

Regarding land conservation's current impact on ad valorem taxation, approximately 1.47 percent of the statewide county tax base and 1.61 percent of the statewide school tax base have been removed from the tax roll. As a result, on net, approximately $396.35 million in county taxes and $302.81 million in school taxes were shifted to other property owners or lost due to lands being held in conservation in 2024.[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 41 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 nearly 3.0 million acres for potential acquisition with an average cost per acre of $6,841. The largest known water management district plan (Southwest Florida Water Management District) includes over 550 thousand acres with an average cost per acre of $18,730. In total, the analysis identifies a best working number of 3.32 million acres for acquisition at a cost of approximately $33.5 billion or just over $10 thousand per acre. The analysis suggests that roughly 85 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 approximately 200 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. Until 2024, a dedicated revenue source for managing the state's lands did not exist. The newly dedicated funding to the Indian Gaming Revenue Clearing Trust Fund in section 380.095, Florida Statutes, altered this finding. The new law explicitly authorizes up to $100 million to be used for certain land management activities performed by state agencies involved in conservation efforts. Assuming the current level of expenditures per acre, the additional cost to manage the potential land acquisitions is projected to be $158.6 million annually.

[1] *See* Table 1.2.8.
[2] *See* Table 1.1.3.
[3] *See* Tables 1.1.1. The eight counties are: Broward, Collier, Franklin, Liberty, Miami-Dade, Monroe, Okaloosa, and Wakulla.
[4] *See* Table 1.3.1. This projection does not include any additions to current federal, local, or private conservation lands.

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 1.06 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 1.23 persons per acre.

The analysis also looked at Florida's Wildlife Corridor. Becoming law in 2021, the Florida Wildlife Corridor is a proposed network of conservation land that spans the state. Creating an uninterrupted pathway of wilderness and working lands (ranchlands and timberlands), the Florida Wildlife Corridor benefits both residents and nature. As envisioned, the total size of the Florida Wildlife Corridor is 17,638,288 acres; however, a majority of the acreage is already under conservation. To complete the project, 7,674,483 acres are still outstanding at an estimated cost of $107.51 billion, assuming these acres were acquired outright. Note that these projections standalone, and sometimes overlap with the traditional land buying programs.

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.

As a final note, a special analysis of conservation easements (see Part 2 of Chapter 1) has been developed for this edition. Further, all descriptions and calculations in both parts of this report predate the actions undertaken during the 2025 Session.

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 and 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, 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 coastline 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,

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[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 February 2024.)
[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 921,048.56 acres of land at a cost of nearly $3.5 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 February 28, 2025) available at https://floridadep.gov/lands/environmental-services/documents/monthly-florida-forever-financials-cumulative. (Accessed April 2025.)
[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	FY2021-22		FY2022-23		FY2023-24		Available Acres for Surplus
	Acres	Revenue ($Millions)	Acres	Revenue ($Millions)	Acres	Revenue ($Millions)	
NWFWMD	-	$ -	-	$ -	-	$ -	115.0
SJRWMD	-	$ -	-	$ -	-	$ -	0.0
SFWMD	1,052.0	$ 11.29	-	$ -	-	$ -	0.0
SWFWMD	-	$ -	-	$ -	-	$ -	23.5
SRWMD	-	$ -	-	$ -	-	$ -	0.0
BOT	1.3	$ 0.07	-	$ -	20.3	$ 0.29	6.9
TOTAL:	1,053.2	$ 11.35	-	$ -	20.3	$ 0.29	145.3

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] Further, a special analysis of conservation easements is included as Part 2 of Chapter 1 in this year's edition.

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

[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.

collections is offset, at least in part, by an increase in property values of surrounding properties. No definitive conclusions have been made with respect to this question. For information about EDR's plan to re-examine this question, see section 1.7, Next Steps and Recommendations, of this chapter.

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]

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."[22] 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.[23]

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.[24] The Census Bureau's county and waterbody geographies are used to calculate the total acres and conservation land acres of each Florida county.[25]

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[20] Florida Natural Areas Inventory, Conservation Lands, https://www.fnai.org/conslands/conservation-lands (Accessed June 2025.)

[21] Florida Natural Areas Inventory, Partnerships, https://www.fnai.org/about/about. (Accessed June 2025.)

[22] Florida Natural Areas Inventory, Conservation lands, Frequently Asked Questions about Florida Conservation Lands, https://www.fnai.org/conslands/conservation-faq. (Accessed June 2025.)

[23] It is important to note that regarding 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.

[24] United States Census Bureau, TIGER/Line Shapefiles, https://www.census.gov/geographies/mapping-files/time-series/geo/tiger-line-file.html. (Accessed June 2025.)

[25] This results in minor variances in county and statewide acreage between editions of this report.

As of July 2024, all non-submerged conservation lands in Florida covered nearly 10.93 million acres, comprising 31.89 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, 2024, 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 0.14 persons per acre to nearly 2.97 persons per acre when the effects of conservation lands are considered. Statewide, population density in 2024 was 0.66 persons per acre but increases to 0.97 when conservation lands are removed. Finally, the densest county in the state is typically considered to be Pinellas County at 5.59, but when the effect of conservation land is considered, the densest county is Miami-Dade County at 7.59.

[See figure on following page]

Figure 1.1.1 Map of All Conservation Lands in Florida

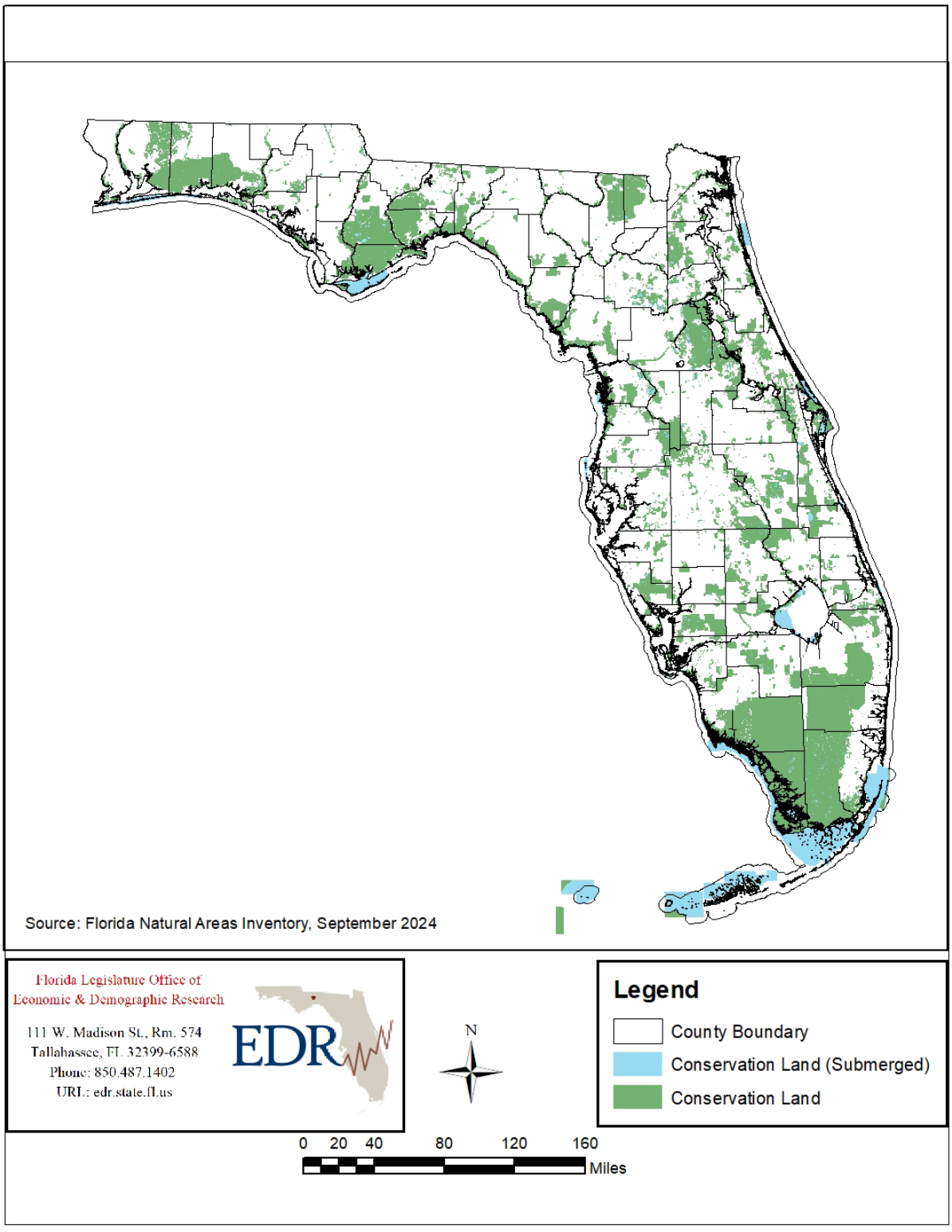


Table 1.1.1 Conservation Lands and Effective Population Density

County	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	449,728	110,088	105,524	4,564	19.67%	0.52	0.65
Baker	374,547	209,709	164,839	164,812	27	44.01%	0.08	0.14
Bay	485,502	414,038	71,464	64,534	6,930	14.72%	0.39	0.45
Bradford	188,014	176,642	11,371	10,529	842	6.05%	0.15	0.16
Brevard	645,559	367,917	277,642	270,048	7,594	43.01%	0.99	1.74
Broward	769,807	288,033	481,774	481,734	40	62.58%	2.56	6.85
Calhoun	363,091	354,667	8,424	6,053	2,371	2.32%	0.04	0.04
Charlotte	435,269	255,815	179,454	179,271	183	41.23%	0.47	0.80
Citrus	369,589	246,481	123,109	122,638	471	33.31%	0.44	0.66
Clay	386,955	240,443	146,513	128,016	18,497	37.86%	0.60	0.96
Collier	1,277,941	385,096	892,844	878,590	14,254	69.87%	0.31	1.04
Columbia	510,237	344,419	165,818	163,386	2,432	32.50%	0.14	0.21
DeSoto	407,237	337,037	70,200	67,750	2,450	17.24%	0.09	0.10
Dixie	451,279	294,222	157,057	157,057	-	34.80%	0.04	0.06
Duval	488,084	402,385	85,699	71,574	14,125	17.56%	2.15	2.61
Escambia	420,480	375,543	44,937	42,550	2,387	10.69%	0.79	0.89
Flagler	310,464	265,348	45,116	40,723	4,393	14.53%	0.42	0.49
Franklin	348,765	48,600	300,165	298,690	1,475	86.07%	0.04	0.27
Gadsden	330,443	310,907	19,535	17,265	2,270	5.91%	0.13	0.14
Gilchrist	223,801	214,629	9,172	9,042	130	4.10%	0.09	0.09
Glades	514,141	397,376	116,765	97,940	18,825	22.71%	0.02	0.03
Gulf	351,224	283,055	68,168	68,168	-	19.41%	0.05	0.06
Hamilton	328,822	302,714	26,109	25,811	298	7.94%	0.04	0.05
Hardee	408,048	385,954	22,094	21,609	485	5.41%	0.06	0.07
Hendry	739,706	557,256	182,450	178,734	3,716	24.67%	0.06	0.07
Hernando	302,424	214,668	87,755	87,440	315	29.02%	0.68	0.95
Highlands	649,981	442,500	207,482	187,431	20,051	31.92%	0.16	0.24
Hillsborough	654,029	541,005	113,024	111,196	1,828	17.28%	2.36	2.85
Holmes	303,736	290,542	13,194	13,194	-	4.34%	0.07	0.07
Indian River	321,068	221,709	99,359	96,291	3,068	30.95%	0.52	0.76
Jackson	587,049	565,794	21,255	20,385	870	3.62%	0.08	0.09
Jefferson	382,657	254,096	128,561	95,897	32,664	33.60%	0.04	0.06
Lafayette	347,740	287,818	59,922	59,922	-	17.23%	0.02	0.03
Lake	606,406	408,404	198,002	194,700	3,302	32.65%	0.68	1.02
Lee	500,117	396,823	103,294	99,437	3,857	20.65%	1.60	2.02
Leon	426,801	256,217	170,584	142,219	28,365	39.97%	0.71	1.18
Levy	714,994	539,528	175,466	173,734	1,732	24.54%	0.06	0.08
Liberty	520,480	179,778	340,702	332,912	7,790	65.46%	0.02	0.04
Madison	445,712	426,773	18,940	18,303	637	4.25%	0.04	0.04
Manatee	475,922	409,447	66,475	64,466	2,009	13.97%	0.92	1.07
Marion	1,015,686	664,547	351,139	348,760	2,379	34.57%	0.40	0.61
Martin	346,470	250,698	95,772	94,691	1,081	27.64%	0.47	0.65
Miami-Dade	1,215,791	366,062	849,729	836,406	13,323	69.89%	2.28	7.56
Monroe	625,754	28,483	597,271	596,237	1,034	95.45%	0.14	2.97
Nassau	415,150	384,255	30,895	23,540	7,355	7.44%	0.24	0.26
Okaloosa	595,343	278,052	317,291	317,291	-	53.30%	0.37	0.79
Okeechobee	490,734	352,020	138,714	136,228	2,486	28.27%	0.08	0.11
Orange	577,193	476,540	100,653	95,678	4,975	17.44%	2.59	3.13
Osceola	848,064	622,849	225,215	214,035	11,180	26.56%	0.52	0.71
Palm Beach	1,257,137	772,088	485,049	485,036	13	38.58%	1.22	1.99

County	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	361,610	110,160	107,531	2,629	23.35%	1.29	1.69
Pinellas	175,221	157,900	17,321	17,321	-	9.89%	5.56	6.17
Polk	1,148,795	849,411	299,384	276,262	23,122	26.06%	0.69	0.94
Putnam	463,821	336,906	126,915	126,030	885	27.36%	0.16	0.23
Santa Rosa	647,398	374,203	273,194	271,672	1,522	42.20%	0.31	0.54
Sarasota	355,822	235,731	120,091	119,218	873	33.75%	1.30	1.97
Seminole	196,290	157,561	38,730	38,111	619	19.73%	2.48	3.09
St. Johns	384,359	298,069	86,290	73,777	12,513	22.45%	0.82	1.06
St. Lucie	365,556	325,809	39,747	37,246	2,501	10.87%	1.01	1.13
Sumter	355,549	243,122	112,427	111,353	1,074	31.62%	0.44	0.64
Suwannee	440,672	419,360	21,311	21,214	97	4.84%	0.10	0.11
Taylor	667,730	570,550	97,180	92,280	4,900	14.55%	0.03	0.04
Union	153,336	153,100	236	199	37	0.15%	0.11	0.11
Volusia	704,293	456,762	247,531	225,522	22,009	35.15%	0.83	1.28
Wakulla	388,104	133,926	254,179	252,912	1,267	65.49%	0.09	0.27
Walton	664,163	407,499	256,664	251,008	5,656	38.64%	0.13	0.20
Washington	373,482	321,563	51,919	51,143	776	13.90%	0.07	0.08
Statewide	34,271,622.09	23,341,791.75	10,929,830.34	10,590,278	339,553	31.89%	0.66	0.97

Conservation lands in Florida are owned[26] by federal, state, and local governments, or by private entities.[27] While a small fraction of the total, the box below shows that the growth in privately held conservation acres has been weaker than public growth over the past year, a change in trend from the past two reports.

	Public Conservation Acres	Private Conservation Acres
2023	10,481,761	337,341
2024	10,590,278	339,553
Growth	1.04%	0.66%

Of the total 10.93 million acres of conservation lands in Florida in 2024, 96.9 percent is publicly owned (10.59 million acres). Among the publicly owned conservation lands, nearly 55.4 percent is owned by state government, almost 39.7 percent is owned by the federal government, and close to 5.0 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 county and indicates that 30.90 percent of the state's total land area is publicly held for conservation.

[26] 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.

[27] 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	29,507.00	5.27%	75,853.85	13.55%	163.40	0.03%	105,524.26	18.85%
Baker	2,582.25	0.69%	38,516.52	10.28%	123,712.90	33.03%	164,811.67	44.00%
Bay	2,946.11	0.61%	32,567.48	6.71%	29,020.33	5.98%	64,533.92	13.29%
Bradford	156.86	0.08%	10,348.52	5.50%	23.98	0.01%	10,529.35	5.60%
Brevard	18,562.39	2.88%	158,485.88	24.55%	92,999.65	14.41%	270,047.91	41.83%
Broward	5,046.20	0.66%	476,670.67	61.92%	16.99	0.00%	481,733.85	62.58%
Calhoun	-	0.00%	5,072.58	1.40%	980.46	0.27%	6,053.04	1.67%
Charlotte	4,800.31	1.10%	170,488.60	39.17%	3,982.20	0.91%	179,271.11	41.19%
Citrus	279.50	0.08%	113,468.19	30.70%	8,889.96	2.41%	122,637.65	33.18%
Clay	1,141.74	0.30%	126,873.81	32.79%	-	0.00%	128,015.55	33.08%
Collier	4,861.16	0.38%	232,886.09	18.22%	640,843.18	50.15%	878,590.43	68.75%
Columbia	1,121.90	0.22%	28,462.88	5.58%	133,801.25	26.22%	163,386.03	32.02%
DeSoto	204.87	0.05%	63,993.19	15.71%	3,552.04	0.87%	67,750.10	16.64%
Dixie	-	0.00%	115,629.96	25.62%	41,426.82	9.18%	157,056.78	34.80%
Duval	21,694.19	4.44%	27,786.96	5.69%	22,092.60	4.53%	71,573.74	14.66%
Escambia	1,768.31	0.42%	28,732.90	6.83%	12,048.55	2.87%	42,549.76	10.12%
Flagler	6,791.27	2.19%	33,931.78	10.93%	-	0.00%	40,723.05	13.12%
Franklin	268.83	0.08%	264,675.52	75.89%	33,745.70	9.68%	298,690.05	85.64%
Gadsden	236.51	0.07%	16,977.15	5.14%	51.77	0.02%	17,265.43	5.22%
Gilchrist	274.66	0.12%	8,767.30	3.92%	-	0.00%	9,041.96	4.04%
Glades	201.48	0.04%	95,840.18	18.64%	1,898.33	0.37%	97,940.00	19.05%
Gulf	113.23	0.03%	67,267.30	19.15%	787.76	0.22%	68,168.30	19.41%
Hamilton	3.98	0.00%	25,323.25	7.70%	483.37	0.15%	25,810.60	7.85%
Hardee	-	0.00%	20,180.30	4.95%	1,428.83	0.35%	21,609.13	5.30%
Hendry	-	0.00%	137,327.69	18.57%	41,406.50	5.60%	178,734.19	24.16%
Hernando	1,076.32	0.36%	80,432.99	26.60%	5,930.92	1.96%	87,440.23	28.91%
Highlands	1,438.50	0.22%	71,665.92	11.03%	114,326.33	17.59%	187,430.76	28.84%
Hillsborough	62,559.03	9.57%	43,245.30	6.61%	5,391.37	0.82%	111,195.70	17.00%
Holmes	-	0.00%	12,900.02	4.25%	294.41	0.10%	13,194.43	4.34%
Indian River	4,634.02	1.44%	90,360.59	28.14%	1,296.33	0.40%	96,290.94	29.99%
Jackson	805.00	0.14%	19,047.57	3.24%	532.60	0.09%	20,385.16	3.47%
Jefferson	60.05	0.02%	85,231.09	22.27%	10,606.22	2.77%	95,897.36	25.06%
Lafayette	-	0.00%	59,921.81	17.23%	-	0.00%	59,921.81	17.23%
Lake	9,924.57	1.64%	105,586.50	17.41%	79,189.41	13.06%	194,700.48	32.11%
Lee	42,476.93	8.49%	51,642.15	10.33%	5,318.08	1.06%	99,437.16	19.88%
Leon	4,659.95	1.09%	33,402.72	7.83%	104,156.29	24.40%	142,218.96	33.32%
Levy	3,662.77	0.51%	145,226.33	20.31%	24,845.01	3.47%	173,734.11	24.30%
Liberty	-	0.00%	69,963.76	13.44%	262,948.31	50.52%	332,912.07	63.96%
Madison	-	0.00%	17,562.02	3.94%	740.48	0.17%	18,302.50	4.11%
Manatee	26,835.46	5.64%	35,877.68	7.54%	1,752.98	0.37%	64,466.12	13.55%
Marion	1,552.67	0.15%	85,864.43	8.45%	261,342.90	25.73%	348,760.00	34.34%
Martin	3,681.32	1.06%	86,800.46	25.05%	4,209.18	1.21%	94,690.97	27.33%
Miami-Dade	10,471.30	0.86%	282,430.42	23.23%	543,504.05	44.70%	836,405.78	68.80%
Monroe	2,050.09	0.33%	14,585.75	2.33%	579,601.37	92.62%	596,237.20	95.28%
Nassau	324.22	0.08%	23,206.62	5.59%	9.20	0.00%	23,540.04	5.67%
Okaloosa	319.89	0.05%	72,396.95	12.16%	244,573.89	41.08%	317,290.73	53.30%
Okeechobee	-	0.00%	113,757.54	23.18%	22,470.19	4.58%	136,227.73	27.76%
Orange	10,167.15	1.76%	85,511.08	14.81%	-	0.00%	95,678.23	16.58%
Osceola	7,024.86	0.83%	201,616.48	23.77%	5,394.09	0.64%	214,035.43	25.24%
Palm Beach	49,038.37	3.90%	292,727.01	23.29%	143,270.58	11.40%	485,035.97	38.58%

County	Local		State/Regional		Federal		Total Public Cons.	
	Acres	%	Acres	%	Acres	%	Acres	%
Pasco	16,822.99	3.57%	90,707.79	19.23%	-	0.00%	107,530.78	22.79%
Pinellas	15,920.37	9.09%	1,290.46	0.74%	110.44	0.06%	17,321.27	9.89%
Polk	19,428.76	1.69%	200,842.04	17.48%	55,991.15	4.87%	276,261.95	24.05%
Putnam	1,459.97	0.31%	97,140.65	20.94%	27,428.88	5.91%	126,029.50	27.17%
Santa Rosa	235.26	0.04%	195,175.92	30.15%	76,260.97	11.78%	271,672.15	41.96%
Sarasota	51,324.46	14.42%	67,888.12	19.08%	5.87	0.00%	119,218.45	33.51%
Seminole	6,703.24	3.41%	30,938.56	15.76%	468.75	0.24%	38,110.56	19.42%
St. Johns	7,337.85	1.91%	66,178.78	17.22%	260.63	0.07%	73,777.26	19.19%
St. Lucie	10,653.64	2.91%	26,501.37	7.25%	91.47	0.03%	37,246.48	10.19%
Sumter	3.89	0.00%	111,349.36	31.32%	-	0.00%	111,353.25	31.32%
Suwannee	76.94	0.02%	21,087.45	4.79%	49.96	0.01%	21,214.34	4.81%
Taylor	-	0.00%	91,006.28	13.63%	1,273.86	0.19%	92,280.14	13.82%
Union	0.97	0.00%	197.79	0.13%	-	0.00%	198.76	0.13%
Volusia	51,948.12	7.38%	140,953.48	20.01%	32,620.64	4.63%	225,522.24	32.02%
Wakulla	234.36	0.06%	13,822.06	3.56%	238,855.32	61.54%	252,911.73	65.17%
Walton	440.70	0.07%	100,090.12	15.07%	150,477.36	22.66%	251,008.18	37.79%
Washington	-	0.00%	51,027.42	13.66%	115.49	0.03%	51,142.91	13.69%
Statewide	527,916.72	1.54%	5,863,289.38	17.11%	4,199,071.57	12.25%	10,590,277.68	30.90%

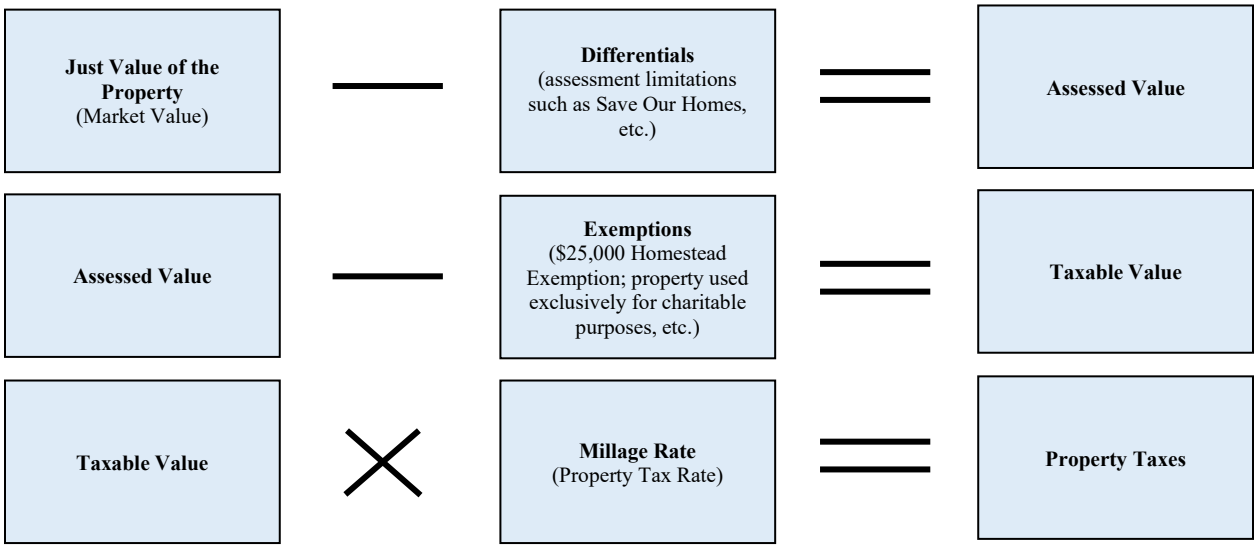
Reduction of Ad Valorem Tax Collections Resulting from Public Ownership of Conservation Lands

While FNAI provides data regarding boundaries and management, the data does not provide any market 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 each partial parcel, the share of the parcel held in conservation is calculated. These parcels are then matched 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.[28]

[28] 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 rates[29] 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 four counties (Dixie, Glades, Hendry, and Liberty) 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[30], while in twelve counties (Broward, Flagler, Lee, Manatee, Miami-Dade, Orange, Pasco, Pinellas, Polk, St. Lucie, 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 $396.35 million, or a 1.47 percent base loss, and for school taxes the potential tax shifts or losses are projected to be approximately $302.81 million, or a 1.61 percent base loss.

[29] Provided upon request by the Florida Department of Revenue.
[30] Okeechobee County was close to this subset of counties.

Table 1.1.3 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	$7.72	$4.72	$0.20	$0.14	$7.52	$4.58	3.09%	3.57%
Baker	$1.42	$1.09	$0.03	$0.03	$1.39	$1.06	11.22%	12.69%
Bay	$14.99	$15.64	$0.03	$0.04	$14.96	$15.60	7.79%	8.84%
Bradford	$0.14	$0.09	$0.00	$0.00	$0.14	$0.09	0.97%	1.15%
Brevard	$15.09	$16.11	$0.20	$0.23	$14.89	$15.88	4.02%	4.52%
Broward	$9.18	$8.10	$0.15	$0.17	$9.02	$7.93	0.40%	0.44%
Calhoun	$0.10	$0.03	$0.01	$0.00	$0.10	$0.03	1.81%	2.06%
Charlotte	$7.12	$4.47	$0.15	$0.14	$6.97	$4.33	2.04%	2.37%
Citrus	$5.34	$4.25	$0.15	$0.13	$5.20	$4.11	4.56%	5.23%
Clay	$3.70	$2.50	$0.09	$0.07	$3.61	$2.44	2.18%	2.42%
Collier	$25.82	$32.16	$11.87	$19.12	$13.95	$13.04	1.54%	1.31%
Columbia	$1.75	$1.26	$0.02	$0.02	$1.73	$1.24	5.00%	5.62%
DeSoto	$4.20	$2.23	$0.28	$0.17	$3.91	$2.06	13.89%	15.90%
Dixie	$3.77	$1.67	$0.20	$0.09	$3.57	$1.58	25.27%	27.58%
Duval	$17.87	$9.35	$0.27	$0.15	$17.60	$9.21	1.44%	1.57%
Escambia	$23.25	$18.02	$0.20	$0.16	$23.05	$17.85	9.46%	10.51%
Flagler	$0.63	$0.42	$0.07	$0.05	$0.55	$0.37	0.36%	0.40%
Franklin	$4.57	$3.30	$0.25	$0.22	$4.32	$3.08	10.51%	12.68%
Gadsden	$0.32	$0.21	$0.01	$0.01	$0.31	$0.20	1.58%	1.94%
Gilchrist	$0.55	$0.34	$0.02	$0.01	$0.53	$0.33	4.46%	5.29%
Glades	$9.32	$4.23	$0.12	$0.05	$9.20	$4.18	41.13%	45.52%
Gulf	$3.54	$2.47	$0.06	$0.05	$3.49	$2.42	9.93%	12.18%
Hamilton	$1.18	$0.68	$0.01	$0.01	$1.17	$0.67	14.43%	16.46%
Hardee	$1.12	$0.74	$0.08	$0.06	$1.04	$0.69	5.90%	7.17%
Hendry	$7.81	$5.49	$0.08	$0.06	$7.73	$5.44	21.10%	24.32%
Hernando	$9.62	$5.29	$0.06	$0.04	$9.56	$5.25	4.94%	5.80%
Highlands	$7.37	$4.90	$0.19	$0.13	$7.19	$4.77	8.91%	10.30%
Hillsborough	$18.06	$9.16	$0.42	$0.23	$17.64	$8.93	1.09%	1.19%
Holmes	$0.24	$0.14	$0.00	$0.00	$0.24	$0.14	3.93%	4.60%
Indian River	$2.26	$1.96	$0.22	$0.20	$2.04	$1.76	8.15%	8.85%
Jackson	$0.51	$0.38	$0.01	$0.01	$0.49	$0.37	3.12%	3.58%
Jefferson	$1.62	$1.19	$0.14	$0.12	$1.48	$1.07	16.65%	18.53%
Lafayette	$0.60	$0.35	$0.01	$0.01	$0.59	$0.34	14.91%	16.52%
Lake	$3.35	$3.37	$0.12	$0.14	$3.23	$3.22	1.13%	1.26%
Lee	$6.13	$5.20	$0.32	$0.39	$5.81	$4.82	0.53%	0.62%
Leon	$4.71	$3.18	$0.15	$0.11	$4.56	$3.07	2.01%	2.15%
Levy	$3.48	$2.21	$0.09	$0.06	$3.39	$2.15	10.25%	12.12%
Liberty	$3.04	$1.94	$0.01	$0.00	$3.04	$1.93	58.97%	61.63%
Madison	$0.52	$0.30	$0.02	$0.01	$0.51	$0.29	4.67%	5.46%
Manatee	$1.50	$1.34	$0.08	$0.08	$1.41	$1.26	0.25%	0.27%
Marion	$9.91	$8.41	$0.20	$0.20	$9.70	$8.21	3.19%	3.64%
Martin	$5.94	$3.78	$0.45	$0.33	$5.49	$3.45	1.57%	1.72%
Miami-Dade	$20.95	$16.98	$1.38	$1.34	$19.57	$15.64	0.43%	0.50%
Monroe	$11.43	$9.12	$0.78	$0.71	$10.65	$8.40	4.62%	5.55%
Nassau	$2.71	$1.74	$0.04	$0.03	$2.66	$1.71	1.66%	1.86%
Okaloosa	$6.84	$7.93	$0.46	$0.55	$6.38	$7.39	3.95%	4.30%
Okeechobee	$6.08	$4.16	$0.16	$0.12	$5.92	$4.04	17.45%	20.10%
Orange	$12.89	$12.20	$0.07	$0.07	$12.82	$12.13	0.79%	0.86%

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
Osceola	$11.42	$8.31	$0.18	$0.14	$11.25	$8.17	2.35%	2.64%
Palm Beach	$26.13	$21.61	$0.20	$0.18	$25.94	$21.43	0.89%	1.00%
Pasco	$4.04	$2.43	$0.32	$0.20	$3.73	$2.23	0.65%	0.74%
Pinellas	$5.56	$3.95	$0.02	$0.02	$5.54	$3.93	0.43%	0.48%
Polk	$1.71	$1.30	$0.26	$0.22	$1.46	$1.08	0.64%	0.73%
Putnam	$3.90	$2.19	$0.10	$0.07	$3.80	$2.12	5.91%	7.03%
Santa Rosa	$4.22	$3.85	$0.74	$0.72	$3.49	$3.13	0.93%	1.01%
Sarasota	$2.91	$3.80	$0.11	$0.16	$2.80	$3.63	1.24%	1.46%
Seminole	$9.22	$7.68	$0.15	$0.15	$9.07	$7.52	6.56%	7.35%
St. Johns	$12.44	$10.12	$0.20	$0.17	$12.25	$9.95	1.51%	1.65%
St. Lucie	$3.14	$1.77	$0.39	$0.23	$2.74	$1.54	0.40%	0.44%
Sumter	$1.29	$1.08	$0.16	$0.14	$1.13	$0.94	0.78%	0.85%
Suwannee	$0.82	$0.53	$0.04	$0.03	$0.78	$0.50	3.65%	4.31%
Taylor	$0.69	$0.49	$0.01	$0.01	$0.68	$0.48	4.84%	6.16%
Union	$0.02	$0.01	$0.00	$0.00	$0.01	$0.01	0.40%	0.47%
Volusia	$9.32	$6.21	$0.18	$0.13	$9.14	$6.07	1.59%	1.80%
Wakulla	$4.05	$2.94	$0.02	$0.02	$4.02	$2.92	17.48%	20.04%
Walton	$7.73	$8.16	$0.12	$0.15	$7.61	$8.01	3.18%	3.71%
Washington	$0.59	$0.40	$0.02	$0.02	$0.57	$0.38	5.14%	6.16%
Statewide	$419.47	$331.60	$23.12	$28.79	$396.35	$302.81	1.47%	1.61%

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]

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 (DACS), the Fish and Wildlife Conservation

[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.

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 primary land conservation program is currently 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, $3.0 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 authorization also 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 beginning of Fiscal Year 2024-25, the aggregate principal amount of outstanding bonds was $217.84 million with aggregate interest of $24.56 million, totaling $242.40 million in outstanding debt service. A total of $82.14 million of debt service is due before the end of Fiscal Year 2024-25. If no new bonds are sold, the estimated debt service is expected to decline through Fiscal Year 2028-29, after which 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.

[See table on following page]

[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 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Total
Principal	$71.54	$58.19	$40.67	$32.83	$14.63	**$217.84**
Interest	$10.60	$7.03	$4.12	$2.08	$0.73	**$24.56**
Outstanding Debt Service	$82.14	$65.21	$44.78	$34.91	$15.36	**$242.40**

Source: State Board of Administration of Florida Annual Debt Service Report for the Fiscal Year Ended June 30, 2024

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 nearly $3.5 billion for Florida Forever acquisitions. In the most recent ten years, Fiscal Year 2014-15 through Fiscal Year 2023-24, the total expenditures have been $398.63 million. Figure 1.2.1 shows that the largest share of these expenditures (67.08 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 (8.79 percent) and the Rural and Family Lands Protection program (10.10 percent). Table 1.2.3 shows the annual cash expenditures for each program since Fiscal Year 2014-15.

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

Figure 1.2.1 Expenditure Shares of Florida Forever over Past Ten Years

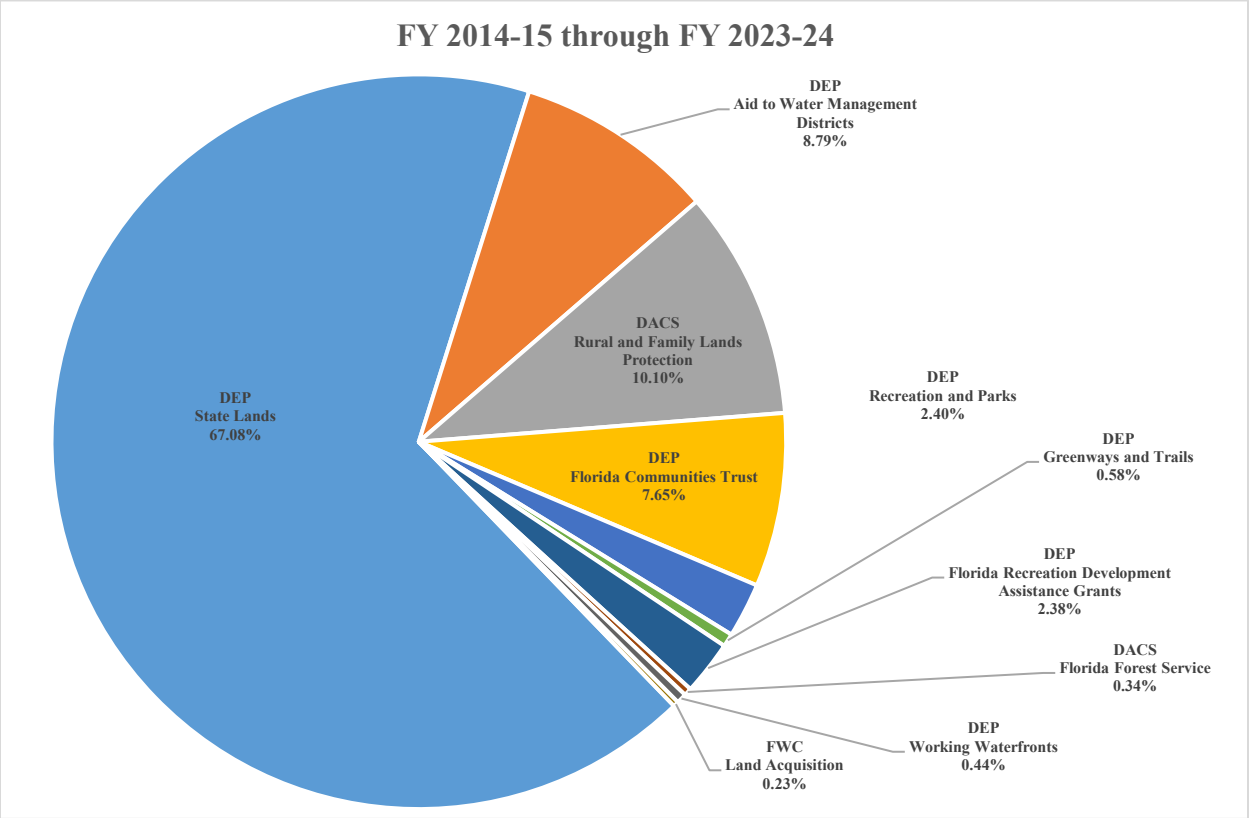


Table 1.2.3 Florida Forever Program Expenditures by Fiscal Year (in $millions)

Agency and Division/Programs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
DEP - State Lands	$19.85	$3.41	$21.38	$52.58	$23.37	$61.53	$82.88	$-	$-	$-
DEP - Florida Communities Trust	$1.25	$0.00	$2.34	$3.48	$8.75	$0.70	$5.92	$3.25	$3.39	$-
DEP - Working Waterfronts	$0.32	$-	$0.02	$0.01	$0.00	$1.45	$0.01	$0.01	$0.03	$0.01
DEP - Recreation and Parks	$0.51	$0.77	$7.33	$0.94	$0.15	$0.29	$-	$-	$-	$-
DEP - Florida Recreation Development Assistance Grants	$-	$-	$-	$-	$0.10	$0.15	$1.52	$3.86	$1.45	$2.84
DEP - Greenways and Trails	$0.64	$0.03	$0.14	$1.42	$-	$0.01	$-	$0.17	$-	$-
DEP - Aid to Water Management Districts	$21.12	$1.66	$5.70	$0.16	$0.23	$3.53	$2.56	$0.06	$1.15	$-
DACS - Florida Forest Service	$0.23	$0.02	$0.00	$0.05	$0.50	$0.04	$0.00	$-	$0.40	$-
DACS - Rural and Family Lands Protection	$1.49	$0.51	$7.92	$27.25	$4.83	$-	$-	$-	$-	$-
FWC - Land Acquisition	$-	$0.01	$-	$0.71	$0.22	$0.03	$-	$-	$-	$-
Total:	**$45.41**	**$6.39**	**$44.84**	**$86.61**	**$38.15**	**$67.74**	**$92.89**	**$7.34**	**$6.41**	**$2.85**

NOTE: The historical data on this table has been revised and supersedes previous editions. Rounding may affect totals.

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 2014-15 through Fiscal Year 2023-24, the total additional expenditures for these programs were $314.53 million. Table 1.2.4 shows the annual cash expenditures for these programs that were in addition to their Florida Forever distributions. DEP expenditures since Fiscal Year 2020-21 have been significantly revised as previous editions of this table did not include expenditures from line-item appropriations in those fiscal years.

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

Agency and Division/Program	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
DACS - FRDAP	$0.32	$0.94	$2.83	$5.13	$3.88	$3.24	$0.05	$0.55	$0.85	$3.44
DACS - RFLPP	$0.45	$11.01	$14.63	$0.11	$4.47	$0.60	$4.70	$3.15	$2.61	$6.64
WMD	$8.76	$16.64	$14.18	$10.29	$10.37	$10.27	$9.66	$4.63	$10.81	$9.39
DEP	$2.28	$2.75	$13.16	$4.20	$3.36	$2.13	$25.43	$44.39	$27.17	$15.07
Total:	**$11.80**	**$31.33**	**$44.81**	**$19.73**	**$22.08**	**$16.24**	**$39.85**	**$52.72**	**$41.44**	**$34.53**

NOTE: The historical data on this table has been revised and supersedes previous editions.

Other Land Acquisition Programs

In addition to the traditional land acquisition programs funded through the Florida Forever program, the Legislature has funded other types of land acquisition programs that reflect targeted priorities. In the most recent ten years, these programs have included the off-highway vehicle program, statewide forestry land acquisition, the acquisition of historic properties throughout the state, and wildlife corridors. In Fiscal Year 2021-22 alone, the Legislature appropriated $300 million from federal stimulus funding for land acquisition focusing on wildlife corridors. Through Fiscal Year 2022-23, a total of $99.36 million or 33% of its appropriation had been expended for this program. The remaining $200.64 million was expended in FY 2023-24. Finally, an additional $13.32 from the General Revenue Fund was spent in FY 2023-24 as the first disbursement of the $850 million appropriated in 2023 to purchase lands for the "Ocala to Osceola" wildlife corridor.[40]

Table 1.2.5 shows the annual cash expenditures for other land acquisition 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	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
DACS Off Highway Vehicle	$0.03	$-	$-	$-	$-	$-	$-	$-	$-	$-
DACS Forestry	$0.00	$-	$-	$-	$-	$-	$-	$-	$-	$-
DOS Historic Properties	$1.78	$5.72	$12.27	$7.41	$6.56	$5.87	$3.05	$2.10	$6.70	$15.49
DEP Wildlife Corridors	$-	$-	$-	$-	$-	$-	$-	$6.38	$92.98	$213.96
Total:	**$1.81**	**$5.72**	**$12.27**	**$7.41**	**$6.56**	**$5.87**	**$3.05**	**$8.48**	**$99.68**	**$229.46**

[40] *See* Ch. 2023-239, § 146, Laws of Fla. In 2024, ch. 2024-231, § 171, Laws of Fla., provided for the reversion and reappropriation of the unexpended fund balance ($835,845,914.00).

Continuing funding for wildlife corridor land acquisition was assured in 2024 through the establishment of section 380.095, Florida Statutes. This statute dedicates revenue sharing generated from the 2021 gaming compact between the Seminole Tribe of Florida and the State of Florida to the acquisition and management of conservation lands and the identification and prioritization of critical clean water infrastructure investments.[41] Under the statute, "96 percent of any revenue share payment received under the compact as defined in s. 285.710 into the Indian Gaming Revenue Clearing Trust Fund within the Department of Financial Services" shall be distributed among various resiliency, conservation, and water infrastructure purposes. Each year, the lesser of 26.042 percent or $100 million is distributed "to support the Florida wildlife corridor as defined in s. 259.1055, including the acquisition of lands or conservation easements within the Florida wildlife corridor." Section 380.095(2)(a), Florida Statutes, further requires all of the following: "To be eligible for funding, the acquisition project must be included on a land acquisition priority list developed pursuant to s. 259.035 or s. 570.71. The funds must be appropriated in Administered Funds each fiscal year. Eligible state agencies may, on a first-come, first-served basis, submit a budget amendment to request release of funds pursuant to chapter 216. Release is contingent upon approval, if required."

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*). To compile information across these agencies, the statutorily established Land Management Uniform Accounting Council (LMUAC; section 259.037, Florida Statutes) is comprised of representatives from each program area. Their primary purpose is to maintain specific cost accounting categories, with each program responsible for tracking and reporting its costs in accordance with the category to which the expenditure is assigned. Each year, the Council publishes an annual report detailing the prior year's land management activities and expenditures. As reported by LMUAC, these agencies have spent over $2.1 billion to manage the state's conservation lands during the most recent ten fiscal years.[42] 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 report.[43] Expenditure data is also shown for the eradication of terrestrial invasive plants by FWC on lands managed by agencies other than FWC, as well as FFS's wildfire protection on lands not designated as state forests.

[See table on following page]

[41] *See* Ch. 2024-58, § 1, Laws of Fla. (codified at § 380.095, Fla. Stat.).
[42] *See* State of Florida Land Management Uniform Accounting Council (LMUAC) 2023 Annual Report (FY 2022-23), available at: https://floridadep.gov/sites/default/files/2023%20LMUAC%20Annual%20Report.pdf (Accessed November 2023.)
[43] *See* http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf at page 39.

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

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Resource Management	$29.32	$34.55	$36.52	$40.05	$44.76	$44.24	$42.47	$42.09	$45.58	$44.42
Administration	$14.57	$13.25	$14.65	$15.37	$19.60	$20.34	$22.71	$26.18	$34.08	$25.44
Support	$20.86	$24.64	$30.48	$27.67	$25.00	$25.21	$23.27	$23.79	$28.99	$30.90
Capital Improvements	$30.46	$38.39	$42.03	$41.84	$38.61	$36.75	$36.43	$45.92	$55.40	$64.58
Recreation/ Visitor Services	$54.44	$55.37	$61.40	$72.77	$69.92	$65.92	$67.18	$64.70	$75.29	$78.40
Law Enforcement	$6.06	$7.16	$7.49	$7.67	$7.55	$9.72	$10.20	$11.64	$15.18	$17.19
Terrestrial Invasive Plant Control	$13.08	$15.24	$16.00	$14.08	$13.24	$11.14	$5.78	$5.51	$6.57	$9.55
Wildfire Protection	$7.11	$7.11	$7.11	$7.10	$7.66	$7.19	$9.65	$9.82	$9.39	$9.62
Total	**$175.90**	**$195.71**	**$215.68**	**$226.55**	**$226.35**	**$220.51**	**$217.69**	**$229.65**	**$270.48**	**$280.10**

NOTE: The historical data on this table has been revised and supersedes previous editions.

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 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 FWC costs for law enforcement activities on non-FWC managed areas.[44]

Table 1.2.7 quantifies these indirect or additional management expenditures related to conservation land beginning in Fiscal Year 2017-18. 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 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
CAMA Submerged Lands	$8.96	$7.51	$7.88	$12.18	$13.78	$12.86	$14.81
Aquatic Invasive Plant Control	$16.97	$13.49	$15.46	$10.24	$10.32	$10.28	$12.83
FWC Law Enforcement (non-FWC land)	$29.95	$26.35	$35.29	$35.26	$37.89	$42.74	$48.28
Total	**$55.89**	**$47.36**	**$58.62**	**$57.68**	**$61.99**	**$65.88**	**$75.92**

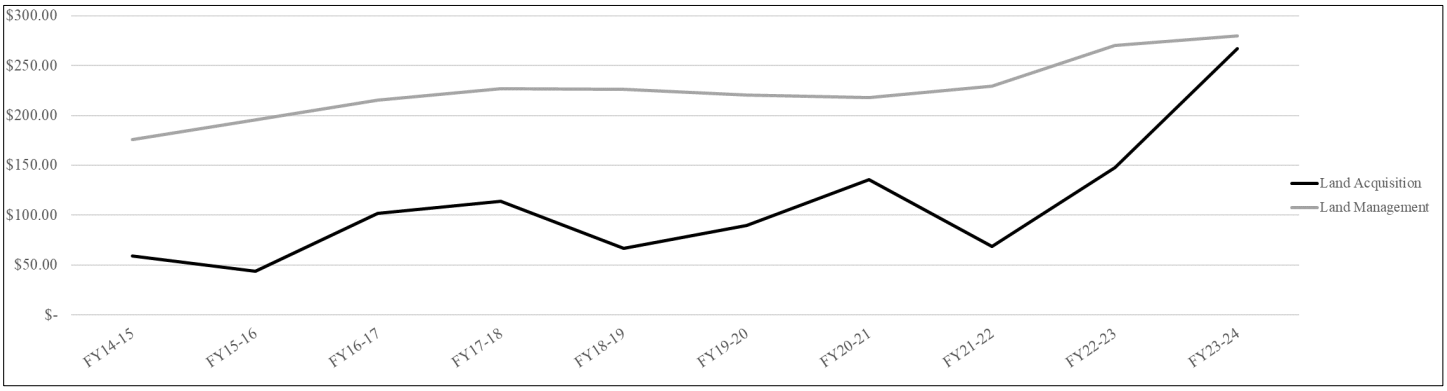
[44] Chapter 2012-088, Laws of Florida, transferred the responsibility of law enforcement on DEP-managed conservation lands, such as state parks, from DEP to FWC. At that time, expenditures for FWC law enforcement activities on non-FWC managed lands were not included in the LMUAC reports. It was not 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.

Further, as noted in the LMUAC's 2024 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."[45] 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 those entities for these 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 economic conditions 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, the Great Recession, and the pandemic response. 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.

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



Looking to the future, both the acquisition and management forecasts rely on three-year moving averages of the data. The forecast for all state conservation land expenditures is shown in Table 1.2.8. Because of recent increases in spending, the forecasts are considerably higher than previously projected, especially for land acquisition.

[45] *See* State of Florida Land Management Uniform Accounting Council (LMUAC) 2024 Annual Report (FY 2023-24), available at: https://floridadep.gov/sites/default/files/LMUAC%202024%20Annual%20Report.pdf. (Accessed March 2025.)

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

History	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Land Acquisition	$59.02	$43.44	$101.92	$113.75	$66.78	$89.85	$135.78	$68.54	$147.53	$266.84
Land Management	$175.90	$195.71	$215.68	$226.55	$226.35	$220.51	$217.69	$229.65	$270.48	$280.10
Total	**$234.92**	**$239.15**	**$317.60**	**$340.30**	**$293.13**	**$310.36**	**$353.47**	**$298.19**	**$418.01**	**$546.94**
Forecast	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**	**FY 31-32**	**FY 32-33**	**FY 33-34**
Land Acquisition	$160.97	$191.78	$206.53	$186.42	$194.91	$195.95	$192.43	$194.43	$194.27	$193.71
Land Management	$260.08	$270.22	$270.13	$266.81	$269.05	$268.66	$268.18	$268.63	$268.49	$268.43
Total	**$421.04**	**$462.00**	**$476.66**	**$453.23**	**$463.96**	**$464.62**	**$460.60**	**$463.06**	**$462.76**	**$462.14**

NOTE: The historical data on this table has been revised and supersedes previous editions.

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,[46] 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 2014-15, expenditures have totaled $78.57 million. 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 flows in expenditures. The forecast period uses a three-year moving average of the expenditures. Since funding for specific programs is contingent on federal actions, only the total is estimated.

[See table on following page]

[46] *See* http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2017Edition.pdf at page 41.

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

History	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
America the Beautiful	$0.76	$1.18	$0.76	$0.68	$0.69	$0.67	$0.57	$0.52	$0.58	$0.55
AmeriCorps	$0.37	$0.41	$0.55	$0.61	$0.50	$0.52	$0.73	$0.83	$0.76	$0.86
Recreational Trails	$9.85	$2.73	$2.44	$0.64	$1.71	$0.94	$1.71	$2.47	$0.66	$1.59
Land and Water Conservation Fund	$0.39	$2.04	$1.19	$0.55	$0.46	$2.03	$2.20	$3.31	$2.40	$1.98
Coastal Partnership Initiative	$1.37	$1.04	$1.29	$1.49	$1.82	$1.79	$1.88	$2.01	$1.82	$1.80
Endangered Species Conservation Fund	$1.18	$1.12	$1.06	$0.31	$1.07	$0.52	$0.23	$0.30	$0.41	$0.20
Land Acquisition Grants	$-	$-	$-	$-	$-	$-	$-	$-	$-	$-
Historic Pres. Grants	$0.12	$0.16	$0.14	$0.19	$0.18	$0.17	$0.16	$0.09	$0.18	$0.10
Total:	**$14.03**	**$8.67**	**$7.44**	**$4.47**	**$6.43**	**$6.64**	**$7.48**	**$9.52**	**$6.81**	**$7.08**
Forecast	**FY24-25**	**FY25-26**	**FY26-27**	**FY27-28**	**FY28-29**	**FY29-30**	**FY30-31**	**FY31-32**	**FY32-33**	**FY33-34**
Total:	**$7.80**	**$7.23**	**$7.37**	**$7.47**	**$7.36**	**$7.40**	**$7.41**	**$7.39**	**$7.40**	**$7.40**

NOTE: The historical data on this table has been revised and supersedes previous editions.

Regional Expenditures

Regional expenditures can be undertaken without 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, the department is encouraged to delegate its powers—to the greatest extent possible—to the governing boards of the five regional water management districts: Northwest Florida (NWFWMD), Suwannee River (SRWMD), St. Johns River (SJRWMD), Southwest Florida (SWFWMD), and South Florida (SFWMD).[47]

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.[48] 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."[49]

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 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."

[47] § 373.069, Fla. Stat. (dividing the state into five water management districts).
[48] § 373.139(1), Fla. Stat.
[49] § 373.139(2), Fla. Stat.

Table 1.2.10 provides expenditure data for conservation land acquisitions by each of the WMDs. As explained above, the actual audited numbers are included as part of district budgets.[50] 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 specific program or activity that the acquisitions primarily 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. The forecast relies 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 2023-24.

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

History	***LFY18-19***	***LFY19-20***	***LFY20-21***	***LFY21-22***	***LFY22-23***
NWF	$1.07	$1.22	$0.43	$0.46	$0.38
SJ	$3.05	$1.16	$1.18	$3.41	$1.41
S	$-	$-	$-	$-	$-
SW	$0.57	$0.95	$2.90	$5.14	$16.43
SR	$0.08	$0.11	$0.76	$2.42	$0.86
Total	$4.77	$3.45	$5.26	$11.43	$19.08
Forecast	***SFY23-24***	***SFY24-25***	***SFY25-26***	***SFY26-27***	***SFY27-28***
Total	$10.62	$12.56	$13.45	$12.21	$12.74

While these historical 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 expenditure 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, and Florida Forever work plans.

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

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

local fiscal years, which begin October 1 and end September 30. For forecasting purposes, the data has been converted to state fiscal years. The forecast relies 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 2023-24.

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

History	*LFY18-19*	*LFY19-20*	*LFY20-21*	*LFY21-22*	*LFY22-23*
NWF	$2.73	$3.14	$5.21	$5.07	$4.87
SJ	$4.83	$4.68	$4.46	$5.19	$5.54
S	$10.78	$15.35	$12.64	$16.71	$27.96
SW	$4.49	$4.50	$4.62	$4.73	$4.87
SR	$2.77	$3.45	$3.45	$3.24	$3.50
Total	$25.60	$31.12	$30.38	$34.95	$46.74
Forecast	***SFY23-24***	***SFY24-25***	***SFY25-26***	***SFY26-27***	***SFY27-28***
Total	$36.16	$38.13	$39.61	$37.96	$38.57

NOTE: The historical data on this table has been revised and supersedes previous editions.

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 expenditures by regional special districts based on survey results.[51] 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. The forecast relies 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	**FY17-18**	**FY18-19**	**FY19-20**	**FY20-21**	**FY21-22**
Acquisition	$-	$-	$-	$-	$-
Management	$1.54	$4.53	$1.85	$0.10	$0.15
Forecast	**FY22-23**	**FY23-24**	**FY24-25**	**FY25-26**	**FY26-27**
Acquisition	$-	$-	$-	$-	$-
Management	$0.32	$0.39	$0.47	$0.39	$0.42

[51] 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.[52] 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. To narrow these expenditures to conservation land acquisition and management, EDR conducted a survey of all local and regional governments that had listed an expenditure[53] of greater than ten thousand dollars[54] 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. The forecast relies on a three-year moving average as it best fits the nature of the data.

[52] 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.
[53] 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.
[54] 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	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Counties	$36.50	$165.82	$6.09	$24.13	$68.84
Municipalities	$6.61	$-	$0.46	$-	$-
Special Districts	$8.92	$9.53	$11.23	$-	$11.23
Total:	$52.03	$175.35	$17.78	$24.13	$80.07
Forecast	**FY22-23**	**FY23-24**	**Fy24-25**	**FY25-26**	**FY25-26**
	$48.29	$56.34	$48.43	$51.02	$51.93

NOTE: The historical data on this table has been revised and supersedes previous editions.

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. The forecast relies 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	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Counties	$91.86	$127.52	$447.02	$59.63	$72.63
Municipalities	$22.61	$56.96	$86.89	$32.70	$17.94
Special Districts	$0.16	$0.37	$0.24	$0.56	$0.24
Total:	$114.63	$184.84	$534.15	$92.88	$90.82
Forecast	**FY22-23**	**FY23-24**	**Fy24-25**	**FY25-26**	**FY25-26**
	$140.99	$157.03	$179.10	$159.04	$165.06

NOTE: The historical data on this table has been revised and supersedes previous editions.

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 (DACS), 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.”

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 NWFWMD 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 3,319,254 acres of potential future conservation across the state, with 65 of 67 counties affected. The Table also shows the associated just value for those acres.

[See table on following page]

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	110,088	34,139	59,472,308	26%
Baker	374,547	164,839	59,903	77,914,732	60%
Bay	485,502	71,464	-		15%
Bradford	188,014	11,371	21,494	69,920,324	17%
Brevard	645,559	277,642	142,800	101,786,615	65%
Broward	769,807	481,774	4,068	5,390,986,985	63%
Calhoun	363,091	8,424	137	239,858	2%
Charlotte	435,269	179,454	83,251	443,914,014	60%
Citrus	369,589	123,109	13,899	145,742,870	37%
Clay	386,955	146,513	28,577	96,853,296	45%
Collier	1,277,941	892,844	16,971	56,148,893	71%
Columbia	510,237	165,818	11,811	40,955,502	35%
DeSoto	407,237	70,200	81,683	2,489,139,465	37%
Dixie	451,279	157,057	135,204	572,884,112	65%
Duval	488,084	85,699	15,026	217,761,738	21%
Escambia	420,480	44,937	59,154	100,591,412	25%
Flagler	310,464	45,116	82,749	83,205,297	41%
Franklin	348,765	300,165	2,093	137,512,221	87%
Gadsden	330,443	19,535	10,587	17,448,127	9%
Gilchrist	223,801	9,172	55,242	50,010,740	29%
Glades	514,141	116,765	289,203	255,571,491	79%
Gulf	351,224	68,168	51,260	2,917,587,955	34%
Hamilton	328,822	26,109	28,858	256,276,022	17%
Hardee	408,048	22,094	118,151	125,671,077	34%
Hendry	739,706	182,450	70,163	804,465,446	34%
Hernando	302,424	87,755	18,042	338,367,350	35%
Highlands	649,981	207,482	164,719	844,485,237	57%
Hillsborough	654,029	113,024	17,132	1,347,632,086	20%
Holmes	303,736	13,194	-		4%
Indian River	321,068	99,359	87,306	905,717	58%
Jackson	587,049	21,255	3,509	159,368,423	4%
Jefferson	382,657	128,561	55,921	4,820,320	48%
Lafayette	347,740	59,922	35,674	138,018,252	27%
Lake	606,406	198,002	52,672	54,896,723	41%
Lee	500,117	103,294	8,852	333,591,080	22%
Leon	426,801	170,584	23,128	132,456,665	45%
Levy	714,994	175,466	73,875	123,083,487	35%
Liberty	520,480	340,702	71,271	241,857,109	79%
Madison	445,712	18,940	22,642	106,437,902	9%
Manatee	475,922	66,475	64,395	43,291,956	27%
Marion	1,015,686	351,139	85,022	1,237,625,585	43%
Martin	346,470	95,772	59,526	358,677,430	45%
Miami-Dade	1,215,791	849,729	59,697	611,437,933	75%
Monroe	625,754	597,271	188	11,791,720	95%
Nassau	415,150	30,895	15,922	32,774,319	11%
Okaloosa	595,343	317,291	9,215	12,218,841	55%
Okeechobee	490,734	138,714	78,723	495,392,024	44%
Orange	577,193	100,653	34,286	366,110,514	23%
Osceola	848,064	225,215	216,233	3,418,946,113	52%
Palm Beach	1,257,137	485,049	24,604	771,630,333	41%

County	Total Acres	Existing Conservation Acres	Future Conservation Acres	Estimate Future Conservation Cost (Just Value)	Potential Share of County in Conservation
Pasco	471,770	110,160	39,410	3,522,144,363	32%
Pinellas	175,221	17,321	322	89,378,006	10%
Polk	1,148,795	299,384	83,636	197,067,122	33%
Putnam	463,821	126,915	50,743	170,335,412	38%
Santa Rosa	647,398	273,194	50,676	246,062,772	50%
Sarasota	355,822	120,091	40,140	355,701,601	45%
Seminole	196,290	38,730	23,315	232,166,787	32%
St. Johns	384,359	86,290	64,844	927,662,082	39%
St. Lucie	365,556	39,747	39,458	94,055,614	22%
Sumter	355,549	112,427	38,222	1,433,402,539	42%
Suwannee	440,672	21,311	9,112	41,117,496	7%
Taylor	667,730	97,180	55,415	118,703,428	23%
Union	153,336	236	33,660	64,507,677	22%
Volusia	704,293	247,531	84,235	292,092,105	47%
Wakulla	388,104	254,179	618	1,615,323	66%
Walton	664,163	256,664	4,061	11,377,395	39%
Washington	373,482	51,919	2,410	3,287,087	15%
Statewide	34,271,622	10,929,830	3,319,254	33,498,554,426	41.58%

Note: NWFWMD and DACSI&A have been excluded from this analysis.

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 the discrete locations from each plan's GIS map to corresponding parcels on the real property roll. Then, each parcel's just value (JV) was identified. The just value is used as a 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.[55] The latter metric has been provided for information only.

Please note that the implied total acreage in Table 1.3.2 is much higher than Table 1.3.1. This is because this table adds potential acreage for NWFWMD and DACSI&A and ignores all programmatic overlap.

[See table on following page]

[55] An updated GIS Map from SFWMD was not available for this analysis. In lieu of this, the analysis used SFWMD's GIS Map from the prior year. This affects the precision of the cost more than the acreage.

Table 1.3.2 Estimated Future Conservation Costs by Entity

Agency Conservation Goals			
Program	**Total Acres**	**Total Just Value ($)**	**Cost Per Acre ($)**
DEPFFPL	2,938,303	$20,101,856,643	$6,841
DACSFLP	484	$2,347,957	$4,854
DACSRFLPP	389,677	$1,666,388,095	$4,276
DACSI&A	8,884	-	-
DEPRP	224,721	$2,477,172,567	$11,023
FWCI&A	901,821	$6,707,968,974	$7,438
Water Management Districts Conservation Goals			
Program	**Total Acres**	**Total Just Value**	**Cost Per Acre ($)**
SFWMD	204,680	$11,448,704,957	$55,935
NWFWMD	1,420,333	$3,035,251,455	$2,137
SRWMD	199,766	$608,542,478	$3,046
SJRWMD	501,910	$1,485,559,622	$2,960
SWFWMD	553,097	$10,359,436,299	$18,730

Each conservation plan leads to a different cost sharing arrangement between federal, state, regional and local participants. The analysis relied on the Florida State Owned Lands and Records Information System (often referred to as SOLARIS) to estimate each plan's unique shares. This database provides a history of all land purchases by the state, including funding sources. The historical mix of funding sources[56] was used to develop the anticipated cost sharing estimates for each agency and WMD list.[57] 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.[58] The total acreage and cost estimate, which includes the overlapping acreage, can be found in Table 1.3.3. The primary purpose of this table is to develop the cost shares.

[See table on following page]

[56] 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.

[57] While DEP, FWC, and the WMDs each have the funding entity identified, funding for DACS' acquisitions is 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.

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

Table 1.3.3 Cost Sharing Estimates by Entity

2024 Entity Acquisition Cost Share ($Millions)						
Entity	**Acres**	**Federal**	**State**	**Regional**	**Local**	**Total Cost**
DACSFLP	484	$0.72	$1.63	-	-	$2.35
DEPFEE	1,917,529	$338.29	$14,202.20	$1,083.94	$24.16	$15,648.59
DEPLTF	1,020,774	$96.27	$4,041.65	$308.47	$6.88	$4,453.26
DEPRP	224,721	$53.55	$2,248.21	$171.59	$3.83	$2,477.17
DACSRFLPP	389,677	$36.02	$1,512.36	$115.43	$2.57	$1,666.39
FWCI&A	901,821	$2,057.88	$4,650.09	-	-	$6,707.97
SRWMD	199,766	$11.42	$494.96	$0.65	$101.51	$608.54
SJRWMD	501,910	$46.21	$1,073.55	$173.67	$192.13	$1,485.56
SWFWMD	553,097	$256.18	$8,702.45	$16.63	$1,384.18	$10,359.44
SFWMD	204,680	$269.52	$9,043.02	$1,431.12	$705.04	$11,448.70
NWFWMD	1,420,333	-	$2,990.23	$45.02	-	$3,035.25
DACSI&A	8,884	-	-	-	-	-
TOTAL:	7,343,676	$3,166.06	$48,960.35	$3,346.52	$2,420.30	$57,893.23
Cost Share:		5.5%	84.6%	5.8%	4.2%	

Table 1.3.4 on the following page summarizes the projected acreage and acquisition costs of future conservation land in Florida. In addition to the 3.32 million acres identified in Table 1.3.1, it includes the acreage and just value for NWFWMD and DACSI&A from Table 1.3.3. Allowing the duplication introduced by these two programs to stand as it is, the plans set forth by state agencies and water management districts amount to an acquisition of as much as 4.75 million acres at a cost of over $36.53 billion dollars. Relative to the prior edition, the number of acres is slightly higher, but the cost per acre is lower.

Of the total, the analysis suggests that almost 85 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 approximately 200 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 acquisition that are typically 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.

[See table on following page]

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	3,319,254	$33,498.55
NWFWMD + DACSIA	1,429,217	$3,035.25
Total:	4,748,471	$36,533.81
	Cost Share	Cost ($Millions)
Federal Share	5.5%	$1,997.96
State Share	84.6%	$30,896.67
Regional Share	5.8%	$2,111.84
Local Share	4.2%	$1,527.34

Excluding NWFWMD 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.

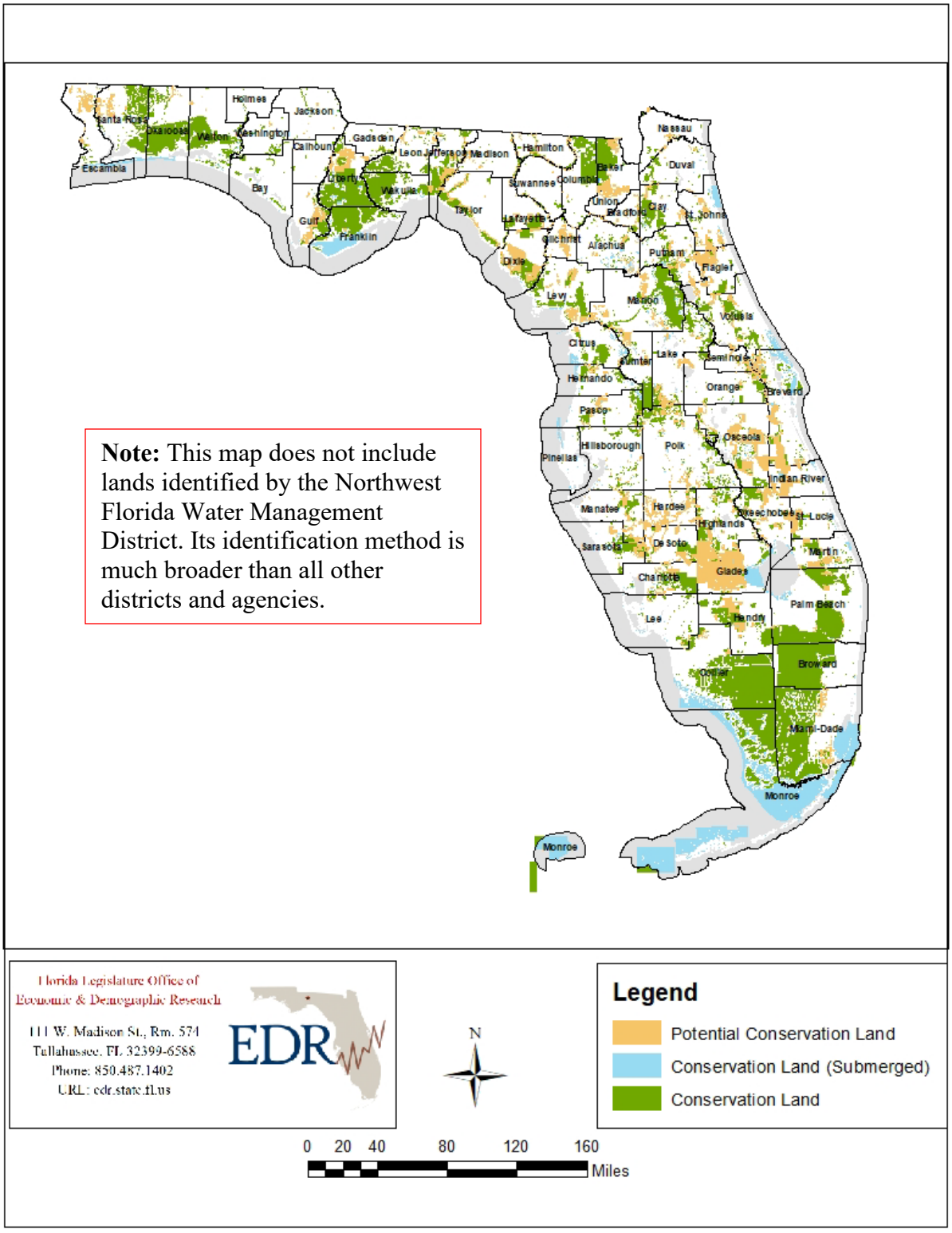
Table 1.3.5 Final Review of Conservation Lands to be Acquired

	Acres	**Share**
Current Cons Land Acquired	10,929,830	31.89%
Public Cons Land to Acquire	3,319,254	9.69%
Total if all Acquired	14,249,085	41.58%

	Total JV Cost ($ Millions)
State Share	$28,329.76
Federal Share	$1,831.97
Regional Share	$1,936.38
Local Share	$1,400.45
Total Cost	$33,498.55
Cost Per Acre ($ Thousands)	$10.09

[See figure on following page]

Figure 1.3.1 Current and Potential Conservation Land



1.4 Population Density and Future Conservation Land Acquisition

Florida's population growth is expected to increase each year and is projected to reach 24,698,545 (9.12% higher than the 2023 level) by April 1, 2030.[59] This level of growth will necessarily 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 higher demand. The competition between conservation land purchases and private development will only exacerbate this outcome. This report looks at future population density under two scenarios. The first scenario projects population density without any new conservation land purchases between now and 2030. The alternative scenario projects the population density if all potential 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 made. On average, the relative population density will increase by 15.9% if all of Florida's conservation acquisition goals are met. In this analysis, Miami-Dade remains the densest county in the state, moving from 7.95 at the current level of conserved land in 2030 to 9.50 after all new acquisitions.

[See table on following page]

[59] Projections of Florida Population by County, 2025-2050, Legislative Office of Economic and Demographic Research, April 1, 2023 estimate: http://edr.state.fl.us/Content/population-demographics/data/MediumProjections_2023.pdf. (Accessed February 2024.)

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	449,728	110,088	0.70	415,589	144,228	0.76
Baker	374,547	209,709	164,839	0.14	149,806	224,742	0.20
Bay	485,502	414,038	71,464	0.48	414,038	71,464	0.48
Bradford	188,014	176,642	11,371	0.16	155,148	32,866	0.18
Brevard	645,559	367,917	277,642	1.89	225,118	420,442	3.09
Broward	769,807	288,033	481,774	7.21	283,966	485,842	7.31
Calhoun	363,091	354,667	8,424	0.04	354,530	8,561	0.04
Charlotte	435,269	255,815	179,454	0.89	172,564	262,705	1.31
Citrus	369,589	246,481	123,109	0.71	232,582	137,008	0.75
Clay	386,955	240,443	146,513	1.06	211,866	175,090	1.20
Collier	1,277,941	385,096	892,844	1.15	368,126	909,815	1.20
Columbia	510,237	344,419	165,818	0.22	332,608	177,629	0.23
DeSoto	407,237	337,037	70,200	0.11	255,354	151,883	0.14
Dixie	451,279	294,222	157,057	0.06	159,018	292,261	0.11
Duval	488,084	402,385	85,699	2.86	387,359	100,724	2.97
Escambia	420,480	375,543	44,937	0.93	316,388	104,091	1.11
Flagler	310,464	265,348	45,116	0.58	182,599	127,865	0.84
Franklin	348,765	48,600	300,165	0.29	46,507	302,258	0.30
Gadsden	330,443	310,907	19,535	0.14	300,320	30,122	0.15
Gilchrist	223,801	214,629	9,172	0.10	159,387	64,414	0.13
Glades	514,141	397,376	116,765	0.03	108,173	405,968	0.12
Gulf	351,224	283,055	68,168	0.06	231,796	119,428	0.08
Hamilton	328,822	302,714	26,109	0.05	273,856	54,967	0.05
Hardee	408,048	385,954	22,094	0.07	267,803	140,245	0.10
Hendry	739,706	557,256	182,450	0.08	487,092	252,613	0.09
Hernando	302,424	214,668	87,755	1.04	196,627	105,797	1.13
Highlands	649,981	442,500	207,482	0.24	277,780	372,201	0.39
Hillsborough	654,029	541,005	113,024	3.15	523,873	130,156	3.26
Holmes	303,736	290,542	13,194	0.07	290,542	13,194	0.07
Indian River	321,068	221,709	99,359	0.83	134,402	186,665	1.37
Jackson	587,049	565,794	21,255	0.09	562,285	24,764	0.09
Jefferson	382,657	254,096	128,561	0.06	198,174	184,483	0.08
Lafayette	347,740	287,818	59,922	0.03	252,144	95,596	0.03
Lake	606,406	408,404	198,002	1.17	355,732	250,674	1.35
Lee	500,117	396,823	103,294	2.29	387,971	112,146	2.34
Leon	426,801	256,217	170,584	1.24	233,089	193,712	1.36
Levy	714,994	539,528	175,466	0.09	465,653	249,341	0.10
Liberty	520,480	179,778	340,702	0.05	108,506	411,973	0.07
Madison	445,712	426,773	18,940	0.04	404,131	41,582	0.05
Manatee	475,922	409,447	66,475	1.23	345,052	130,870	1.46
Marion	1,015,686	664,547	351,139	0.67	579,525	436,161	0.77
Martin	346,470	250,698	95,772	0.69	191,172	155,298	0.90
Miami-Dade	1,215,791	366,062	849,729	7.95	306,365	909,426	9.50
Monroe	625,754	28,483	597,271	3.06	28,483	597,459	3.06
Nassau	415,150	384,255	30,895	0.30	368,333	46,817	0.32
Okaloosa	595,343	278,052	317,291	0.85	268,837	326,506	0.88
Okeechobee	490,734	352,020	138,714	0.11	273,297	217,437	0.15
Orange	577,193	476,540	100,653	3.49	442,254	134,939	3.76
Osceola	848,064	622,849	225,215	0.85	406,616	441,449	1.31
Palm Beach	1,257,137	772,088	485,049	2.13	747,484	509,653	2.20
Pasco	471,770	361,610	110,160	1.92	322,200	149,570	2.15
Pinellas	175,221	157,900	17,321	6.31	157,578	17,643	6.32

		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**
Polk	1,148,795	849,411	299,384	1.07	765,776	383,020	1.19
Putnam	463,821	336,906	126,915	0.23	286,163	177,658	0.27
Santa Rosa	647,398	374,203	273,194	0.62	323,527	323,870	0.71
Sarasota	355,822	235,731	120,091	2.16	195,591	160,232	2.61
Seminole	196,290	157,561	38,730	3.30	134,245	62,045	3.87
St. Johns	384,359	298,069	86,290	1.29	233,225	151,134	1.65
St. Lucie	365,556	325,809	39,747	1.30	286,351	79,205	1.48
Sumter	355,549	243,122	112,427	0.78	204,900	150,649	0.93
Suwannee	440,672	419,360	21,311	0.11	410,248	30,423	0.12
Taylor	667,730	570,550	97,180	0.04	515,134	152,595	0.04
Union	153,336	153,100	236	0.11	119,440	33,896	0.14
Volusia	704,293	456,762	247,531	1.38	372,527	331,766	1.69
Wakulla	388,104	133,926	254,179	0.30	133,308	254,797	0.30
Walton	664,163	407,499	256,664	0.24	403,438	260,725	0.24
Washington	373,482	321,563	51,919	0.08	319,153	54,329	0.08
Statewide	34,271,622	23,341,792	10,929,830	1.06	20,022,725	14,249,085	1.23

Note: NWFWMD and DACSI&A was excluded from this analysis.

1.5 Florida Wildlife Corridor

Becoming law on June 29, 2021, the Florida Wildlife Corridor is a proposed network of conservation land that spans the state. Creating an uninterrupted pathway of wilderness and working lands (ranchlands and timberlands), the Florida Wildlife Corridor benefits both residents and nature. The acreage includes crucial Florida headwaters and springs that are responsible for protecting much of Florida's drinking water, as well as the contiguous acreage that is key to the survival of many of Florida's imperiled plant and animal species. Upon its conceptual completion, the Florida Wildlife Corridor would encompass 17,638,288 acres. Figure 1.5.1 shows the Florida Wildlife Corridor in its entirety.

The majority of the Florida Wildlife Corridor is already designated as conservation land; however, another 7,674,483 acres are needed to complete the project. Procurement of these acres can either take the form of outright land acquisition or conservation easements, using funding primarily provided through the Florida Forever Program, the Rural and Family Lands Protection Program, and the new funding transferred from the Indian Gaming Revenue Clearing Trust Fund under section 380.095, Florida Statutes.

Figure 1.5.2 shows the acreage already in conservation, as well as the acreage not yet deemed to be conservation land. Table 1.5.1 estimates the remaining cost of Florida's Wildlife Corridor if it was completely undertaken by land acquisition. EDR's cost estimate is based on the remaining acreage's Just Value. The analysis develops the cost by county.

Figure 1.5.1 Florida Wildlife Corridor

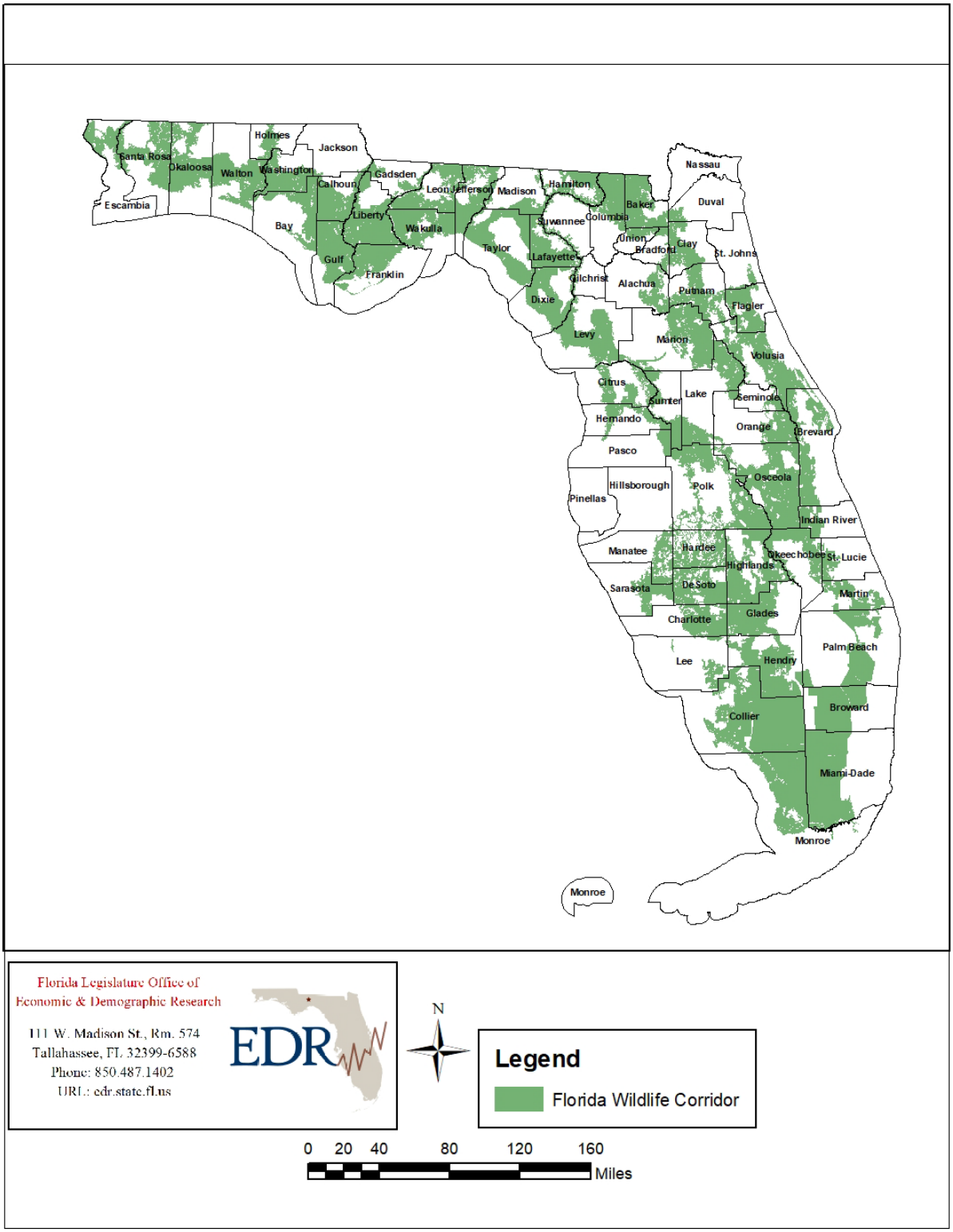


Figure 1.5.2 Remaining Florida Wildlife Corridor

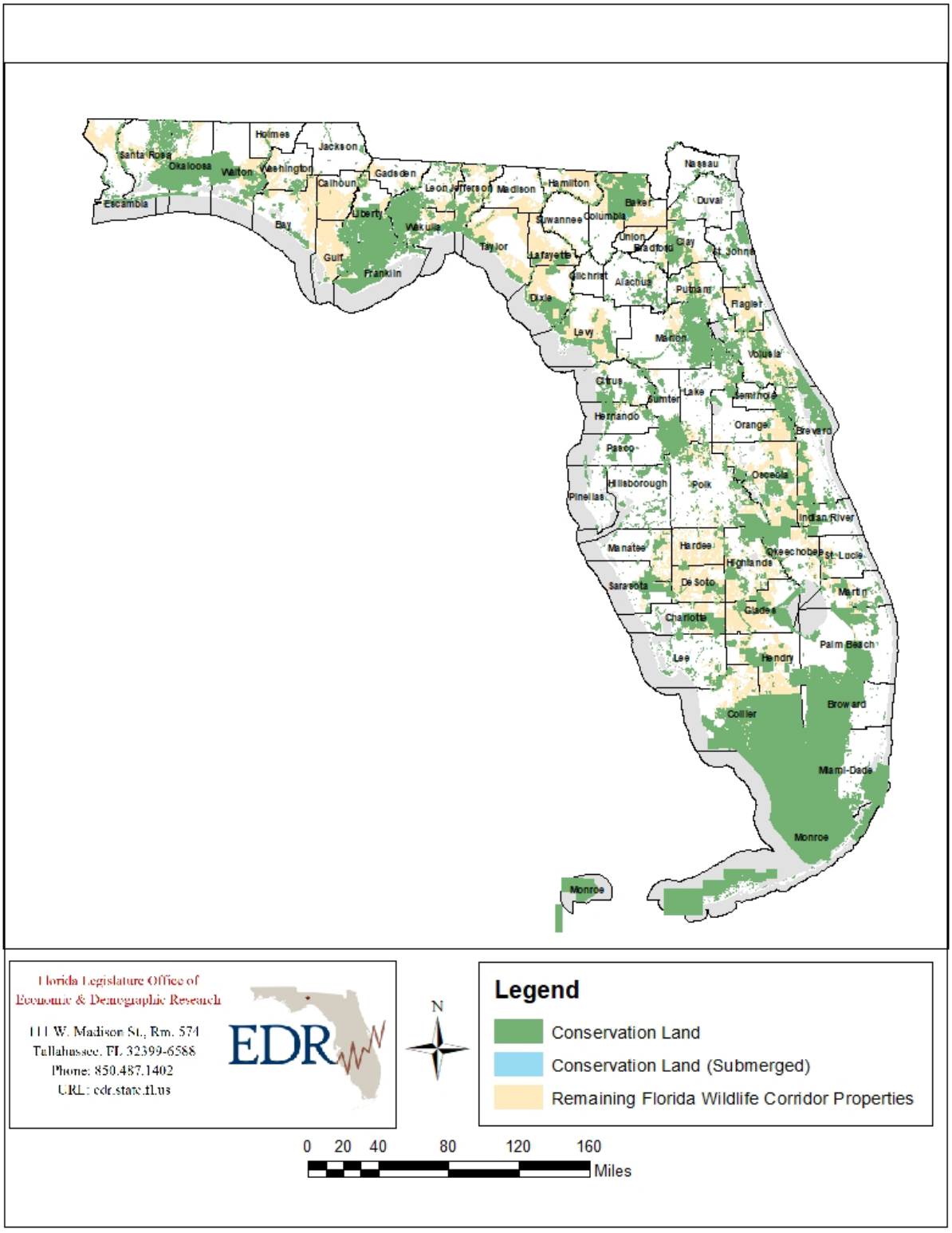


Table 1.5.1 Florida Wildlife Corridor's Remaining Cost if Acquired

County	County Acres	Estimate Future Conservation Cost (Just Value)
Alachua	63,154	$340,391,598
Baker	138,526	$413,362,526
Bay	212,272	$981,431,928
Bradford	38,430	$283,411,177
Brevard	104,168	$2,840,075,177
Broward	258	$9,525,438
Calhoun	247,315	$413,258,153
Charlotte	98,801	$2,253,857,641
Citrus	70,883	$1,842,555,668
Clay	53,627	$502,389,085
Collier	187,452	$8,162,617,667
Columbia	92,017	$310,443,910
DeSoto	237,294	$2,071,780,592
Dixie	166,100	$570,204,777
Duval	19,873	$537,621,826
Escambia	140,688	$484,993,894
Flagler	168,332	$818,745,556
Franklin	10,225	$126,828,162
Gadsden	60,685	$447,862,623
Gilchrist	16,055	$237,225,925
Glades	267,273	$2,879,633,594
Gulf	271,654	$2,288,032,656
Hamilton	169,512	$810,118,613
Hardee	235,113	$1,821,861,959
Hendry	293,069	$2,070,942,156
Hernando	41,032	$1,808,317,037
Highlands	260,395	$2,291,915,480
Hillsborough	2,611	$11,121,165
Holmes	62,299	$204,151,742
Indian River	33,623	$181,328,185
Jackson	14,316	$42,004,817
Jefferson	151,423	$852,194,580
Lafayette	220,456	$483,929,647
Lake	118,907	$2,120,008,935
Lee	56,193	$6,468,872,809
Leon	132,304	$2,663,055,192
Levy	220,171	$1,030,585,427
Liberty	77,605	$152,726,041
Madison	107,023	$282,312,038
Manatee	101,125	$873,159,961
Marion	98,778	$1,062,835,817
Martin	80,978	$1,900,928,316
Miami-Dade	1,660	$1,920,122
Monroe	45	$13,549,192
Nassau	48	$230,114
Okaloosa	67,053	$813,430,458
Okeechobee	144,778	$1,717,353,436
Orange	117,163	$4,508,714,956
Osceola	456,296	$7,772,549,204
Palm Beach	17,178	$2,165,899,084
Pasco	6,551	$79,268,643
Pinellas	-	-
Polk	298,451	$5,034,125,478
Putnam	132,244	$1,478,393,488
Santa Rosa	122,098	$1,896,332,259
Sarasota	58,161	$6,654,965,891
Seminole	18,538	$940,695,150
St. Johns	6,786	$314,515,297
St. Lucie	51,293	$294,350,601
Sumter	38,639	$247,953,167
Suwannee	52,301	$517,490,428
Taylor	309,930	$732,524,076
Union	59,793	$143,409,783
Volusia	187,728	$2,602,582,520
Wakulla	88,844	$1,242,959,383
Walton	102,108	$11,459,153,016
Washington	194,784	$931,256,326
Statewide	7,674,483.44	$107,512,241,559

Note: The data in this table has been revised and supersedes previous version.

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 for prior editions of this report, EDR discovered that no significant sources of revenue existed solely for this purpose. The newly dedicated funding to the Indian Gaming Revenue Clearing Trust Fund in section 380.095, Florida Statutes, altered this finding in 2024. The new law explicitly authorizes up to $100 million to be used for certain land management activities performed by DEP, DACS, and the FWC. Should the Legislature desire to dedicate additional funding to land management in the future, the 2017 Edition of this report included a discussion that identifies and forecasts revenues that have historically been used or might be available for this purpose.

At this point, the lack of historical data associated with the new law makes projecting revenues, expenditures, and a potential gap premature. 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, and future reports will include data from the new funding source.

It is worth noting, however, that in Fiscal Year 2023-24 the state spent $47.77 per acre on conservation land management.[60] As discussed previously, the state alone has identified over 3.32 million acres of land in plans for potential future conservation. This indicates that an additional $158.6 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.

1.7 Next Steps and Recommendations

Over the next year, EDR will undertake a comprehensive study to evaluate how the designation of conservation land affects surrounding property values. While it has long been hypothesized that such land use changes generate spillover effects—potentially raising or lowering the value of neighboring parcels—there has been little rigorous empirical evidence to confirm or quantify this relationship. EDR aims to fill this gap by conducting the first large-scale, causal analysis of these effects in Florida, with a particular focus on identifying heterogeneous impacts across different property types and locations.

Additionally, EDR will continue to evaluate the economic impacts of holding land in conservation, but also the implications of using the Florida Wildlife Corridor as a guide for future acquisitions relative to another goal such as support for water resources.

Currently, EDR has no formal land conservation recommendations for legislative consideration.

[60] *See* State of Florida Land Management Uniform Accounting Council (LMUAC) 2024 Annual report (FY 2023-24), available at: https://floridadep.gov/sites/default/files/LMUAC%202024%20Annual%20Report.pdf (Accessed March 2025.)