



# Orange County, Florida

Voter Approved Funding for Capital Projects including Land Conservation, Water Protection, Recreation and Transportation

January 13, 2026

Pegeen Hanrahan, P.E.  
Associate Director of Conservation Finance



**TRUST FOR  
PUBLIC  
LAND™**

TPL's Conservation Finance Program works to help communities protect the places they love and improve access for people to enjoy them through approval of funding both legislatively and at the ballot box.

**Connecting everyone to the outdoors™**

# OUR IMPACT ACROSS THE COUNTRY

5,504

Public outdoor spaces created  
or protected

We've created

311

Community Schoolyards in

23

states.

\$112+ Billion

secured in public funding.

4 Million Acres

protected.



# HOW WE DO IT



## PUBLIC LAND: PUBLIC GOOD

We partner with communities where we know parks and public land have the greatest potential to deliver public good.



## DATA & INSIGHT

Our Land and People Lab experts help communities make the case for more green space with sophisticated GIS-informed data.



## ADVOCACY

With TPL's support and guidance, voters have approved more than \$110 billion in public funding for parks and conservation.



## FUNDING & LEVERAGE

Our conservation finance pros deploy their expertise, leveraging every \$1 donated to return \$2,000 in public funds.



## PARK CREATION & TRANSFORMATION

We convene, listen to, and facilitate connections, helping our partner communities leverage relationships to realize their visions.



# Trust for Public Land Protection Projects

Since 1972, TPL has protected more than 4 million acres of public land, created more than 5,500 parks, trails, schoolyards, and iconic outdoor places across the United States.

In Florida alone, TPL's impact includes the protection of over 180,626 acres of land and the completion of more than 470 projects.

Trust for Public Land's Orange County projects include:

**West Orange Trail (1990s)**

**Wells Bilt Hotel (2000)**

**Tucker Ranch (2011)**

**CSX/Orlando Urban Trail (2010)**

**Additions to Lake Eola Park (2013)**

**Additions to Lake Eola Park (2021)**





# We Work with Cities, Counties and States to Fund Conservation and Recreation Priorities, and Often Other Needs as Well.

Early voting is October 24 to November 5.  
Visit [berkeleycountysc.gov/dept/elections](https://berkeleycountysc.gov/dept/elections)  
for more information.



**ON LOCAL QUESTIONS 1 & 2**  
**Help fix roads & protect land & water quality before it's too late**



## On November 8th, Vote FOR Alachua County's **WILD SPACES & PUBLIC PLACES**

Wild Spaces Public Places, Road Repair, Fire Stations, and Affordable Housing One Percent Sales Tax

Shall Alachua County: Acquire and improve lands for conservation, wildlife habitat, water quality, and recreation; operate and maintain parks and recreation facilities; repair roads and improve road safety; construct and renovate fire stations and other public facilities; acquire lands for affordable housing; fund economic development projects pursuant to Florida Statute 212.055(2)(d)(3); provide citizen oversight and independent audit; by levying a one percent sales surtax for ten years starting January 1, 2023?

☒ FOR the one-cent sales tax  
☐ AGAINST the one-cent sales tax




**WILD SPACES & PUBLIC PLACES**

**TO PROTECT LAND AND WATER, IMPROVE PARKS, REPAIR ROADS AND FIRE STATIONS, AND BUILD AFFORDABLE HOUSING**

In Florida we've assisted Alachua, Brevard, Collier, Flagler, Hillsborough, Indian River, Manatee, Martin, Miami-Dade, Lee, Nassau, Sarasota, St. Lucie, Volusia and in 2024 we assisted Clay, Lake and Osceola Counties. We are currently working with seven Florida Counties, Orange would make eight, two more are considering researching a 2026 ballot measure.



# Our Measures Often Include Other Capital Needs



**JASPER COUNTY**  
South Carolina

**ROAD REPAIR & GREENBELT FOR WATER & LAND PROTECTION SALES AND USE TAX REFERENDUM**

**NOV. 5, 2024**

“ **YES or NO** – the decision is yours, Jasper County Voters!

**VOTE YES! OPEN SPACE**  
Protect our natural resources, wildlife, farmlands, and clean water in our streams and rivers for future generations.

Pictured are actual affordable homes and true local homeowners

**VOTE YES! HOUSING**  
Ensure stable homes for children, homeownership for working families, and safe housing for seniors.



## VOTE EARLY OR ON ELECTION DAY

- REGULAR VOTING HOURS** at your precinct are from 7 A.M. to 7 P.M. on Election Day, Tuesday, November 5, 2024.
- EARLY VOTING** is available for anyone from Monday, October 21 to Saturday November 2, except Sunday October 27 from 8:30 A.M. to 6 P.M.
- EARLY VOTING LOCATIONS:**
  - Jasper County Elections Office (1506 Grays Highway, Unit A in Ridgeland)
  - St. Stephens AME Church (710 Main Street in Hardeeville)

## ADDITIONAL INFORMATION:

For additional information on Jasper County referendum questions 1 & 2 on your November 5, 2024 ballot, please contact:

**County Administration**  
jcadministrator@jaspercountysc.gov  
843-717-3690

For additional information on voting locations, times and procedures, please contact:

**Jeanine M. Bostick**  
Director of Elections and Voters Registration  
843-726-7709

## QUESTION 1:

- Approval of **1% sales tax** on most retail purchases, not including:
  - Rent/mortgage
  - Fuel
  - Prescriptions
  - Medical supplies
  - Some foods.
- 80% to transportation purposes (\$376 million).
- 20% to greenbelt (land and water protection) projects, (\$94 million).
- Up to a 15 year authorization, will end once the revenue limit is reached.
- County will seek private, state and federal matching funds.
- All expenditures are subject to full public disclosure and annual independent audits.
- Jointly appointed oversight board representing County, Hardeeville, Ridgeland, and School District.

## QUESTION 2:

- Approval to **bond** \$150 million of funds from Question 1 to complete some projects sooner.



Jasper County Questions #1 & #2 are at the **END** of your ballot!

**Question #1 for Dorchester County IS NOT A TAX INCREASE**

**FIX OUR ROADS. PRESERVE OPEN SPACE.**

**VOTE YES ON QUESTION #1**

Since 2005, Dorchester County has dedicated a penny sales tax to fix our roads. Since then, the county has built more than 20 road projects.

However, that penny sales tax is set to expire. And we still have more roads we need to fix.

**A 'YES' VOTE CONTINUES FUNDING OUR ROADS**

Additionally, Question 1 expands to also include money for land conservation. This money is vitally needed to preserve land and water access for Dorchester County for generations to come.

Find more information at [www.VoteYesDorchester.com](http://www.VoteYesDorchester.com)

**voteyesdorchester**  
**voteyesdorchester**

**VOTE YES FOR GREENSPACE**

**BEAUFORT'S GREENSPACE PENNY:**  
Funding to Protect Our Land and Water

On November 8th, Beaufort County voters have an opportunity to protect green spaces to benefit us all.

The GreenSpace Penny is a targeted sales tax with built-in constraints to protect the taxpayer – it will be used to protect green and open spaces, collected over a 2-year period, and collection will not exceed \$100 million. A citizen advisory board will guide, review, and recommend projects with public benefit.

**VOTE Yes FOR GREENSPACE!**



# Three Main Local Capital Funding Options in Florida

1

## General Obligation Bonds

Single subject, should focus on capital projects, typically backed by ad valorem property tax millage

2

## Property Taxes or Budget Allocation

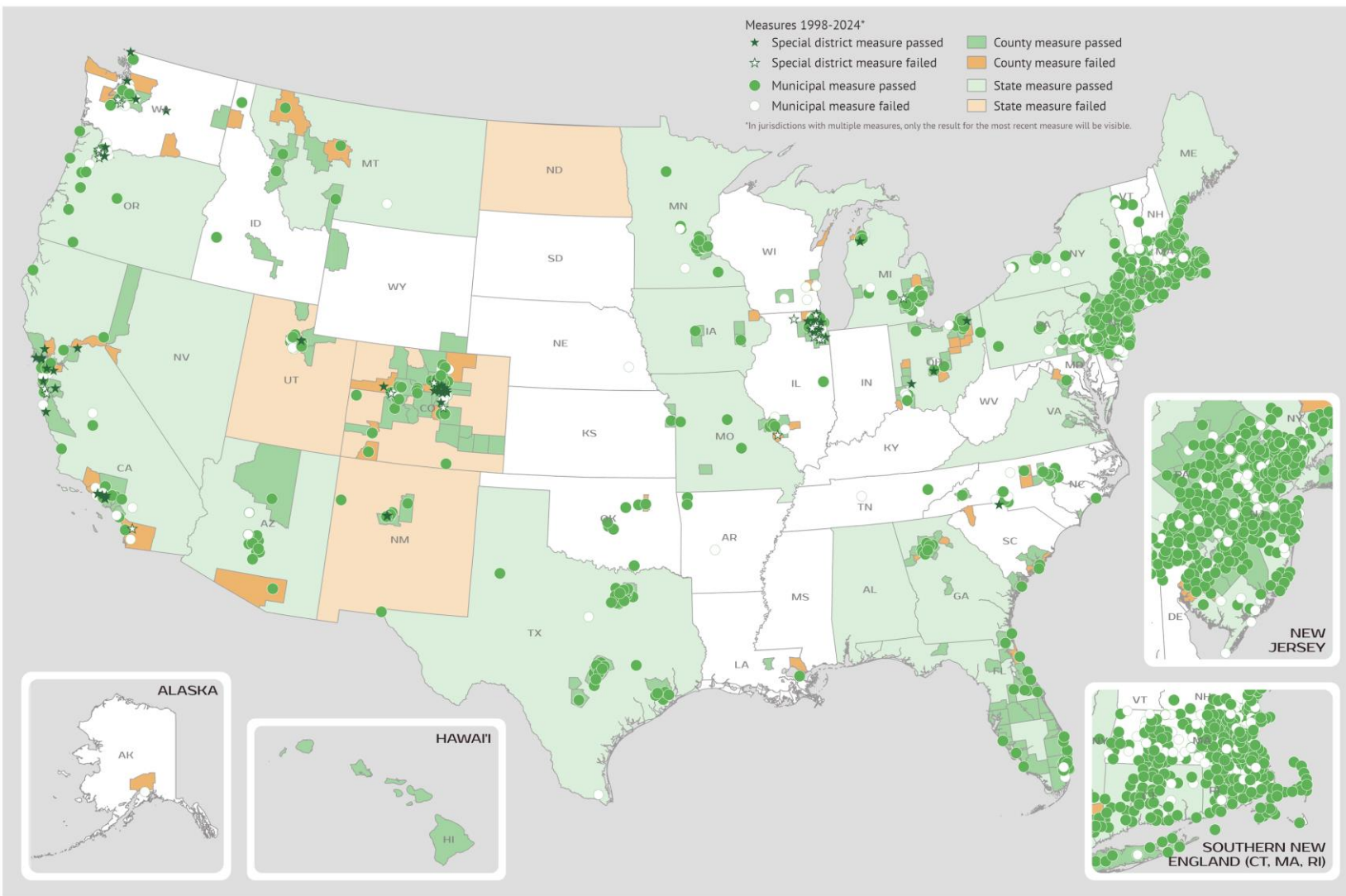
City or County Commission can allocate on their own, without voter approval; voter approval is a “straw poll”

3

## Sales Taxes – Usually for Capital Projects

Referred by County Commission for voter approval. smaller Florida counties can approve by BOCC.





Trust for Public Land has helped pass 686 ballot measures for parks, land, trails and schoolyards since 1996, representing \$112 billion in funding, with an 84% win rate.

In November 2024 we won 23 out of 23 measures, a 100% win rate.

In 2025 we won 6 of 6.

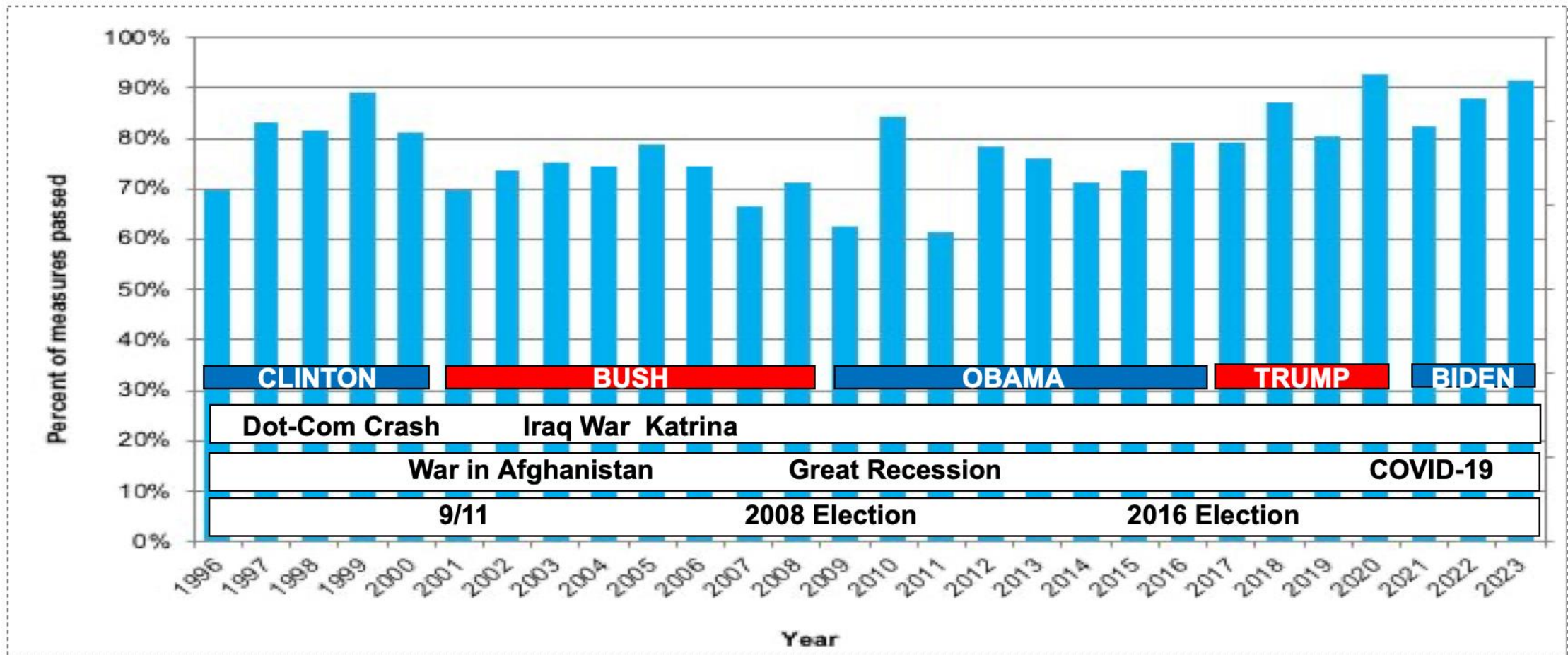
# LandVote

STATE, COUNTY, MUNICIPAL, AND SPECIAL DISTRICT MEASURES 1998-2024

December 6, 2024. Copyright © Trust for Public Land. Trust for Public Land and Trust for Public Land logo are federally registered marks of Trust for Public Land. Information on this map is provided for purposes of discussion and visualization only. [www.tpl.org](http://www.tpl.org)



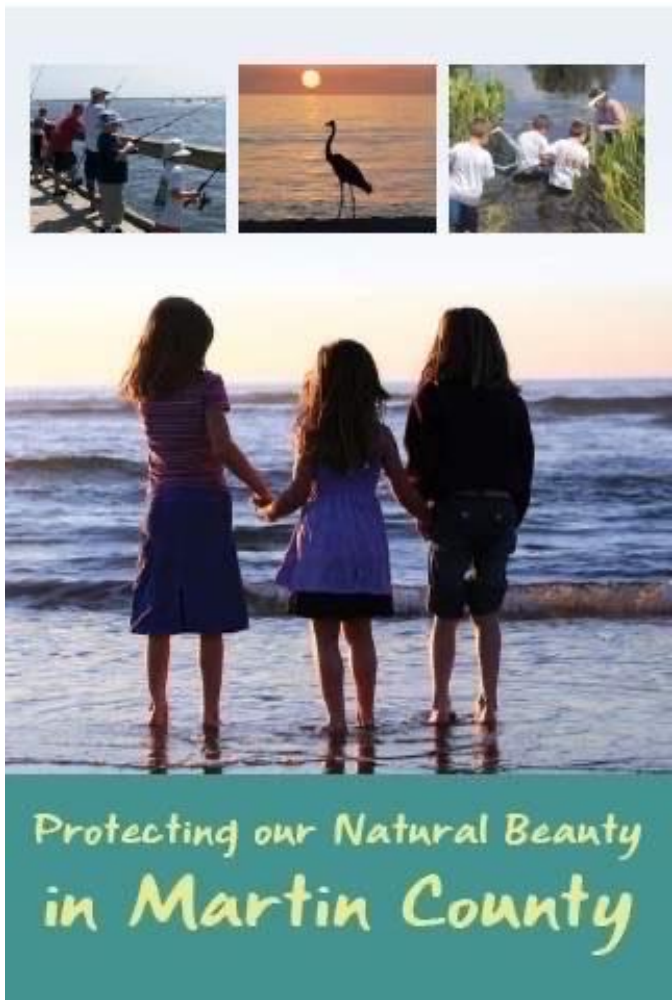
# This is True in Good Times and Bad, In Red Communities and Blue



77% Overall Approval Rate Across the United States



# 85% of Florida Conservation Ballot Measures Have Passed

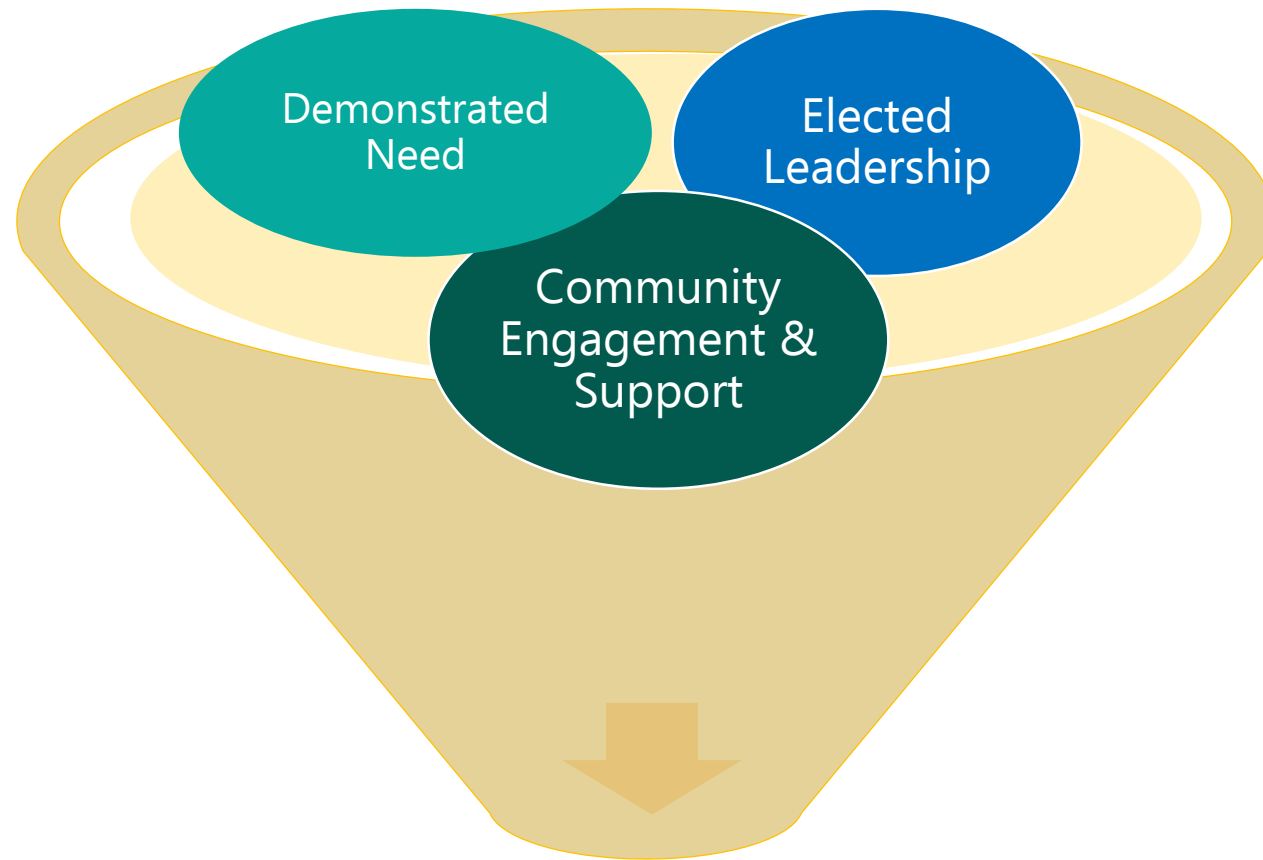


Local Conservation Finance Mechanisms in Florida				
Summary of local ballot measures from 1996-2024				
Mechanism	# Passed	# Failed	Total	% Passed
Bond	57	8	65	88%
Sales Tax	17	8	23	74%
Property Tax	13	2	15	87%
Other*	2	0	2	100%
Total	89	18	105	85%
*Budget allocations				
Source: TPL LandVote Database - measures that include \$ for land conservaton.				

Over 90% of Florida Measures TPL has worked on have passed.

# KEY Ingredients for Voter Approved Funding Sources

We want all parts of the community (different neighborhoods, urban/suburban/rural, different constituencies) to be able to see value in the projects. "Put the voters in the picture."



Community support, and support from advocacy groups, is important.

Avoiding opposition is time well spent.



**We follow a well-tested road map to help decisionmakers assess funding options to see if there is one that the community will embrace.**



**County's Request for Technical Assistance**

**Feasibility Research**

**Public Opinion survey**

**Program Recommendations and Ballot Language**

**Privately Funded Campaign (Mostly Locally Raised Funds)**

# First Step: Request for Technical Assistance from TPL



- Our work is entirely privately funded
- Must have a request for technical assistance from the County Mayor and/or County Commission
- Completion of feasibility report (will be briefer than normal due to time constraints)
- Completion of public opinion polling
- Recommendations on program elements
- Work with private citizens to communicate to voters, County cannot spend resources to advocate



# Second Step: Feasibility Research

CONSERVATION FINANCE FEASIBILITY STUDY | DECEMBER 2021

ALACHUA COUNTY, FLORIDA



- Demographics
- Current Parks and Conservation Budget
- Fiscal Capacity and Finance Options
- Political Profile
- Election History
- Election Requirements
- Ballot Language Requirements
- Pathways to the Ballot
- Best Practices

# Only 2 Counties have no Local Option Sales Tax

## Discretionary Sales Surtax Information for Calendar Year 2026

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A county with more than one surtax is shaded in gray and a new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate	Effective Date	Expiration Date	County	Total Surtax Rate	Effective Date	Expiration Date
Alachua	1.5% (.5%)	Jan 1, 2019	Dec 31, 2030	Jefferson	1%	Jun 1, 1988	None
	(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 31, 2032
Bay	1% (.5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%	Jan 1, 2019	Dec 31, 2028
	(.5%)	Jan 1, 2017	Dec 31, 2036	Leon	1.5% (1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%	Mar 1, 1993	None		(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1% (.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%	Oct 1, 1992	None
	(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5% (1%)	Nov 1, 1992	None
Broward	1%	Jan 1, 2019	Dec 31, 2048		(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5% (1%)	Jan 1, 1993	None	Madison	1.5% (1%)	Aug 1, 1989	None
	(.5%)	Jan 1, 2009	Dec 31, 2028		(.5%)	Jan 1, 2007	None
Charlotte	1%	Apr 1, 1995	Dec 31, 2026	Manatee	1% (.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None				(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5% (1%)	Feb 1, 1990	Dec 31, 2039	Marion	1.5% (1%)	Jan 1, 2017	Dec 31, 2044
	(.5%)	Jan 1, 2021	Dec 31, 2050		(.5%)	Jan 1, 2025	Dec 31, 2034
Collier	None			Martin	.5%	Jan 1, 2025	Dec 31, 2034
Columbia	1.5% (1%)	Aug 1, 1994	None	Miami-Dade	1% (.5%)	Jan 1, 1992	None
	(.5%)	Jan 1, 2023	Dec 31, 2042		(.5%)	Jan 1, 2003	None
DeSoto	1.5% (1%)	Jan 1, 1988	None	Monroe	1.5% (1%)	Nov 1, 1989	Dec 31, 2048
	(.5%)	Jan 1, 2015	Dec 31, 2035		(.5%)	Jan 1, 1996	Dec 31, 2035
Dixie	1%	Apr 1, 1990	Dec 31, 2029	Nassau	1%	Mar 1, 1996	None
Duval	1.5% (.5%)	Jan 1, 1989	None	Okaloosa	1% (.5%)	Jan 1, 2019	Dec 31, 2028
	(.5%)	Jan 1, 2001	Dec 31, 2030		(.5%)	Jan 1, 2021	Dec 31, 2030
	(.5%)	Jan 1, 2021	Dec 31, 2035	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%)	Jun 1, 1992	Dec 31, 2028	Orange	.5%	Jan 1, 2003	Dec 31, 2035
	(.5%)	Jan 1, 1998	Dec 31, 2037	Osceola	1.5% (1%)	Sep 1, 1990	Dec 31, 2045
Flagler	1% (.5%)	Jan 1, 2003	Dec 31, 2032		(.5%)	Jan 1, 2017	Dec 31, 2036
	(.5%)	Jan 1, 2013	Dec 31, 2032	Palm Beach	.5%	Jan 1, 2026	Dec 31, 2035
Franklin	1.5% (1%)	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 31, 2039
	(.5%)	Jan 1, 2023	Dec 31, 2042	Pinellas	1%	Feb 1, 1990	Dec 31, 2029
Gadsden	1.5% (1%)	Jan 1, 1996	None	Polk	1% (.5%)	Jan 1, 2004	Dec 31, 2033
	(.5%)	Jan 1, 2009	Dec 31, 2038		(.5%)	Jan 1, 2005	Dec 31, 2044
Gilchrist	1%	Oct 1, 1992	None	Putnam	1%	Jan 1, 2003	Dec 31, 2032
Glades	1%	Jan 1, 2022	Dec 31, 2031	St. Johns	.5%	Jan 1, 2016	Dec 31, 2035
Gulf	1%	Jan 1, 2010	None	St. Lucie	1% (.5%)	Jul 1, 1996	Dec 31, 2036
Hamilton	2% (1%)	Jul 1, 1990	Dec 31, 2029		(.5%)	Jan 1, 2019	Dec 31, 2028
	(1%)	Jan 1, 2025	Dec 31, 2036	Santa Rosa	1% (.5%)	Oct 1, 1998	Dec 31, 2028
Hardee	1%	Jan 1, 1998	None		(.5%)	Jan 1, 2017	Dec 31, 2026
Hendry	1.5% (1%)	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 31, 2039
	(.5%)	Jan 1, 2023	Dec 31, 2042	Seminole	1%	Jan 1, 2015	Dec 31, 2034
Hernando	.5%	Jan 1, 2016	Dec 31, 2035	Sumter	1%	Jan 1, 1993	None
Highlands	1.5% (1%)	Nov 1, 1989	Dec 31, 2033	Suwannee	1%	Jan 1, 1988	None
	(.5%)	Jan 1, 2017	Dec 31, 2036	Taylor	1%	Aug 1, 1989	Dec 31, 2037
Hillsborough	1.5% (.5%)	Dec 1, 1996	Dec 31, 2041	Union	1%	Feb 1, 1993	None
	(.5%)	Oct 1, 2001	None	Volusia	.5%	Jan 1, 2002	Dec 31, 2031
	(.5%)	Jan 1, 2019	Dec 31, 2028	Wakulla	1.5% (1%)	Jan 1, 1988	Dec 31, 2037
Holmes	1.5% (1%)	Oct 1, 1995	Dec 31, 2028		(.5%)	Jan 1, 2023	Dec 31, 2032
	(.5%)	Jan 1, 2021	Dec 31, 2032	Walton	1%	Feb 1, 1995	None
Indian River	1%	Jun 1, 1989	Dec 31, 2034	Washington	1.5% (1%)	Nov 1, 1993	None
Jackson	1.5% (1%)	Jun 1, 1995	None		(.5%)	Jan 1, 2019	Dec 31, 2028
	(.5%)	Jul 1, 1996	Dec 31, 2035				

For 2026, the following counties have surtax rate changes:

### Jackson 1.5% Total Surtax Rate

- Current 1% small county surtax is **extended (effective 1/1/2026)** and expires upon repeal.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2035.

### Martin .5% Total Surtax Rate

- Current .5% school capital outlay surtax **expired** 12/31/2025.
- Current .5% local government infrastructure surtax remains in effect and expires 12/31/2034.

### Palm Beach .5% Total Surtax Rate

- **New** .5% school capital outlay surtax begins 1/1/2026 and expires 12/31/2035.
- Current 1% local government infrastructure surtax is **repealed** effective 12/31/2025.

### Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

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Orange is one of only seven counties that levy just 0.5 cents, in this case for school capital projects.



# If Requested TPL Will Complete Feasibility Research and Polling for Orange County Using Grant Funding

Orange County: Estimated Revenue and Cost of Infrastructure Sales Tax			
Sales Tax	County Annual Revenue*	Household Spending on Taxable Goods**	Annual Cost/ Household
1.0%	\$528,736,901	\$16,942	\$169
0.5%	\$264,368,451	\$16,942	\$85
Sales Tax	County Annual Revenue*	Total Revenue Attributed to Resident Spending***	% of Revenue Generated by Residents
1.0%	\$528,736,901	\$86,219,024	16%
0.5%	\$264,368,451	\$43,109,512	16%
<p><i>*Florida Dept. of Revenue; Local Discretionary Sales Surtax Estimates for FY25</i></p> <p><i>Assumes default formula distribution to municipalities with roughly 70% going to the county.</i></p> <p><i>**Est. avg household spending on taxable items = 22% of median household income (\$77,011).</i></p> <p><i>***Average household spending multiplied by est. # of households in the county (508,907).</i></p>			

## 1% Sales Surtax

### Municipal Revenue Sharing by Statutory Default Formula

Local Government	Distribution Percentage	1% Estimated Distribution	0.5% Estimated Distribution
Orange County Government	70.213439	\$ 528,736,901	\$ 264,368,451
Apopka	3.112671	\$ 23,439,730	\$ 11,719,865
Bay Lake	0.001573	\$ 11,845	\$ 5,923
Belle Isle	0.381938	\$ 2,876,155	\$ 1,438,077
Eatonville	0.128596	\$ 968,382	\$ 484,191
Edgewood	0.143457	\$ 1,080,292	\$ 540,146
Lake Buena Vista	0.001139	\$ 8,577	\$ 4,289
Maitland	1.081706	\$ 8,145,704	\$ 4,072,852
Oakland	0.293206	\$ 2,207,965	\$ 1,103,983
Ocoee	2.669987	\$ 20,106,132	\$ 10,053,066
Orlando	17.426074	\$ 131,225,710	\$ 65,612,855
Windermere	0.164772	\$ 1,240,803	\$ 620,401
Winter Garden	2.729105	\$ 20,551,315	\$ 10,275,658
Winter Park	1.652335	\$ 12,442,782	\$ 6,221,391
Countywide Total	100	\$ 753,042,307	\$ 376,521,154

**Local Discretionary Sales Surtaxes are shared between the County and its municipal governments, either by default formula or a negotiated agreement.**

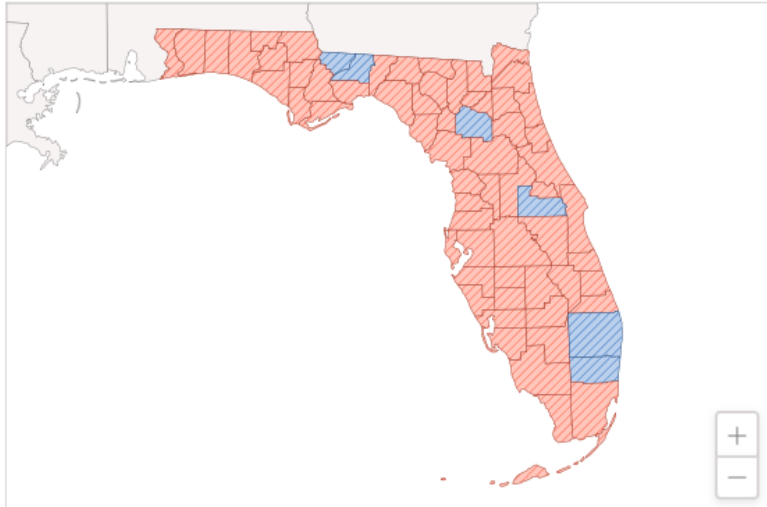
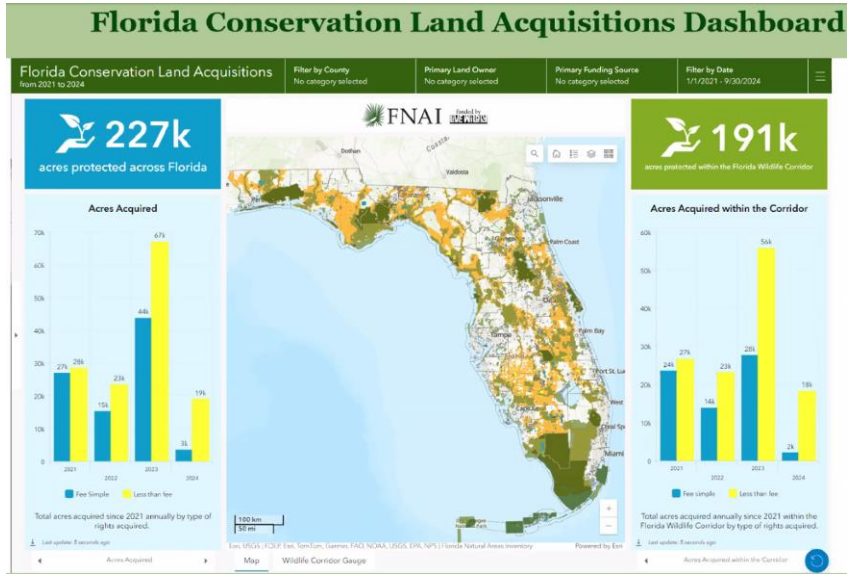


# Overcoming Prior Losses is Possible: Alachua County Sales Tax History

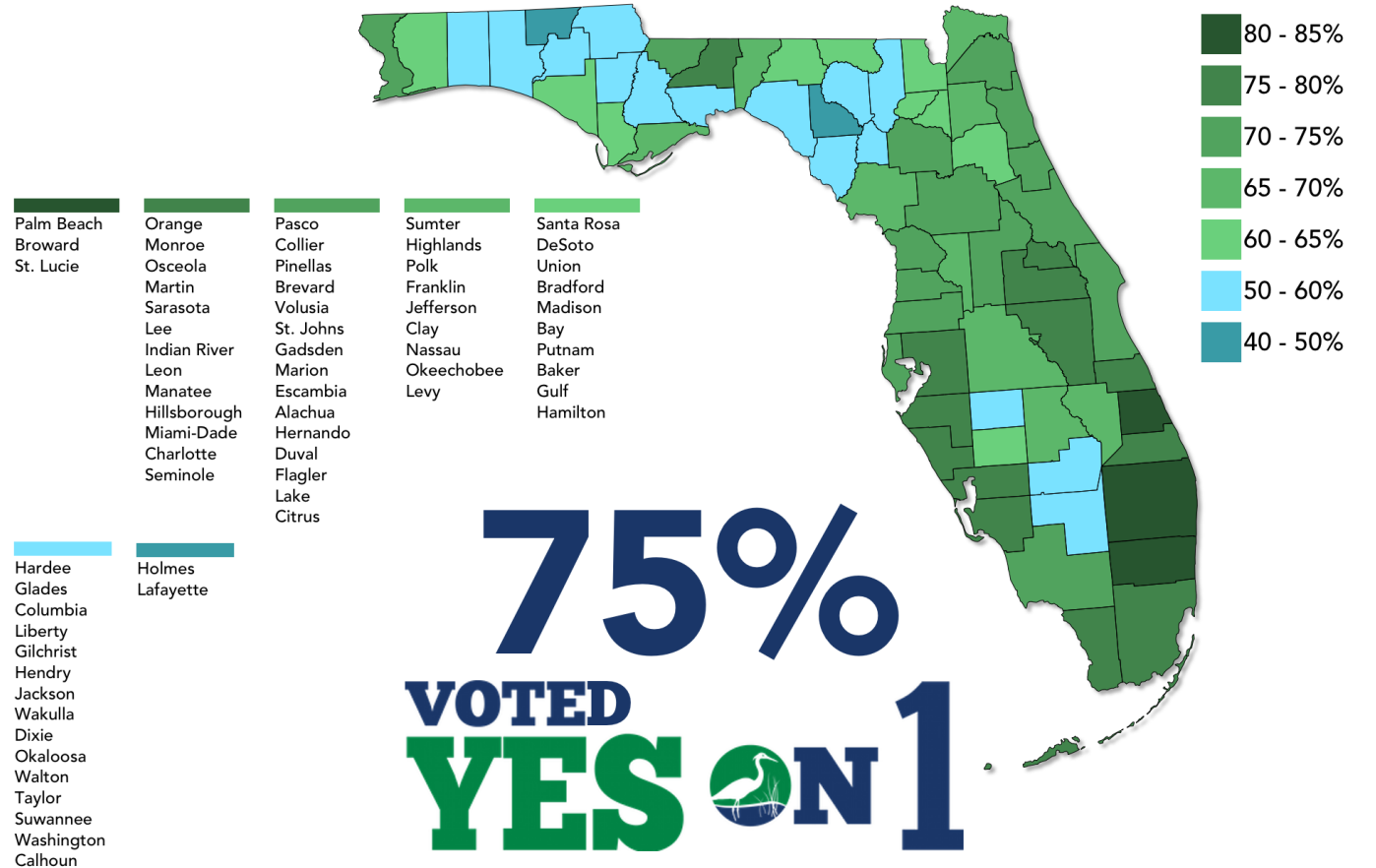
- 1998 – **Failed** Half Cent Parks and Recreation Tax
- 2000 – **Passed** Alachua County Forever Bonds (not a sales tax), \$29M Land Conservation Program **ACT/TNC Helped**
- 2001 – **Passed** One Cent for Criminal Courthouse (One Year, One Penny, One Courthouse)
- 2004 – **Failed** Half Cent for Parks, Half Cent for Roads (Better Parks Better Roads)
- 2008 – **Passed** Half Cent for Conservation and Parks (Wild Spaces Public Places) **TPL Helped**
- 2012 – **Failed** Three Quarters Cent for Charter County Regional Transportation System
- 2014 – **Failed** One Cent for Charter County Regional Transportation System
- 2016 – **Passed** Half Cent for Conservation and Parks (Wild Spaces Public Places 2.0) **TPL Helped**
- 2022 – **Passed** One Cent for Conservation, Parks, Roads, Fire Stations and Affordable Housing (Wild Spaces Public Places 3.0) **TPL Helped**

Local Government Infrastructure Surtax - s. 212.055(2), F.S.				
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2022
<b>Alachua</b>	<b>Increased Rate</b>	<b>1.0%</b>	<b>Jan. 1, 2023</b>	<b>Dec. 31, 2032</b>

**We are proud of the bipartisan nature of our work.**



**Leading/Won**  Harris  Trump  No clear leader



[www.VoteYesOn1FL.org](http://www.VoteYesOn1FL.org)

Pd. pol. adv. paid for and sponsored by Florida's Water and Land Legacy, Inc., 1700 N. Monroe St., Ste. 11-286, Tallahassee, FL 32303



# For Further Information



**Pegeen Hanrahan, P.E.**  
Trust for Public Land



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352-665-5939





**Thank you! Questions?**