



**I.2. ADDITIONAL
INFORMATION
FEASIBILITY STUDY AND
RESEARCH UPDATE
POWERPOINT HAS BEEN
ADDED**

I.2.

AGENDA MEMORANDUM

FROM:	Pegeen Hanrahan, Associate Director of Conservation Finance
SUBJECT:	1:30 p.m. Trust for Public Lands Feasibility Analysis (Nature Coast Forever Conservation Planning Study – Task #3)
AGENDA DATE:	March 31, 2026

BRIEF OVERVIEW:

On October 21, 2025, the Board of County Commissioners discussed completing a Nature Coast Forever Conservation Planning Study through the North Florida Land Trust (NFLT) and voted to direct staff to work with NFLT to piggyback an agreement with Highlands County. This agreement was approved by the Board on November 18, 2025, authorizing NFLT to complete Task 1 and Task 2 of the study for a total cost of \$43,000, funded entirely through stakeholder donations.

On November 18, 2025, the Board approved and authorized the Chair to execute a letter requesting technical assistance from the Trust for Public Land (TPL) to conduct a complementary feasibility analysis (Task 3), which was coordinated with NFLT's planning work.

Following the joint presentation at the March 10, 2026 Board meeting, TPL has worked to refine draft ballot language based on Commissioner feedback and citizen input.

STRATEGIC PLANNING ELEMENT:

BUDGET IMPACT/FUNDING SOURCE:

Account No.	Account Title	Current Budget	YTD Expenditures	Encumbrances	Available Balance



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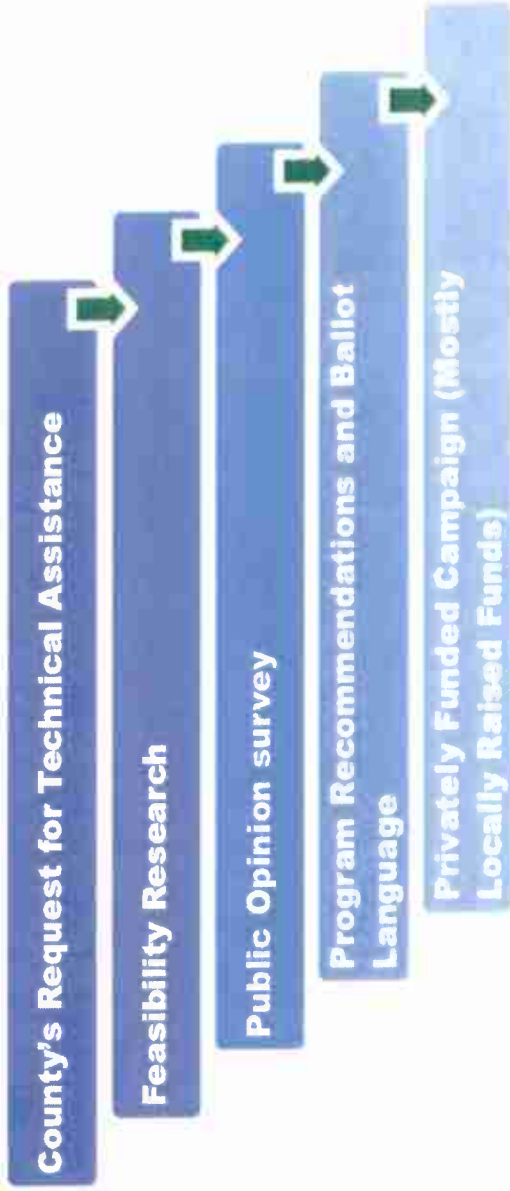
Citrus County, Florida

Feasibility Study and Research Update
March 31, 2026

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

Connecting everyone to the outdoors™

Reminder of TPL's Process for Evaluating/Passing a Ballot Measure



Completed Public Opinion Survey

Background

- Interviewed 506 likely November 2026 voters from March 12-15 by Inquire, LLC, a Florida-based Republican polling firm let by Rob Schmidt.
- 63% of interviews were live phone calls, 37% were completed online, initiated with a text
- To be contacted the voters had to have cast ballots in at least two of the last four even-year November elections and also have stated that they are likely to vote in the November 2026 election.
- The margin of error is 4.4% for most questions, but 6.1% for split sampled questions.

Findings

- The option that included land conservation showed majority support.
- The option that focused only on the pavement management system was not as strong.
- Accountability measures to ensure the funds are used properly are important.
- The top ranked uses of funds were all conservation related.
- There is a great deal of cost sensitivity.

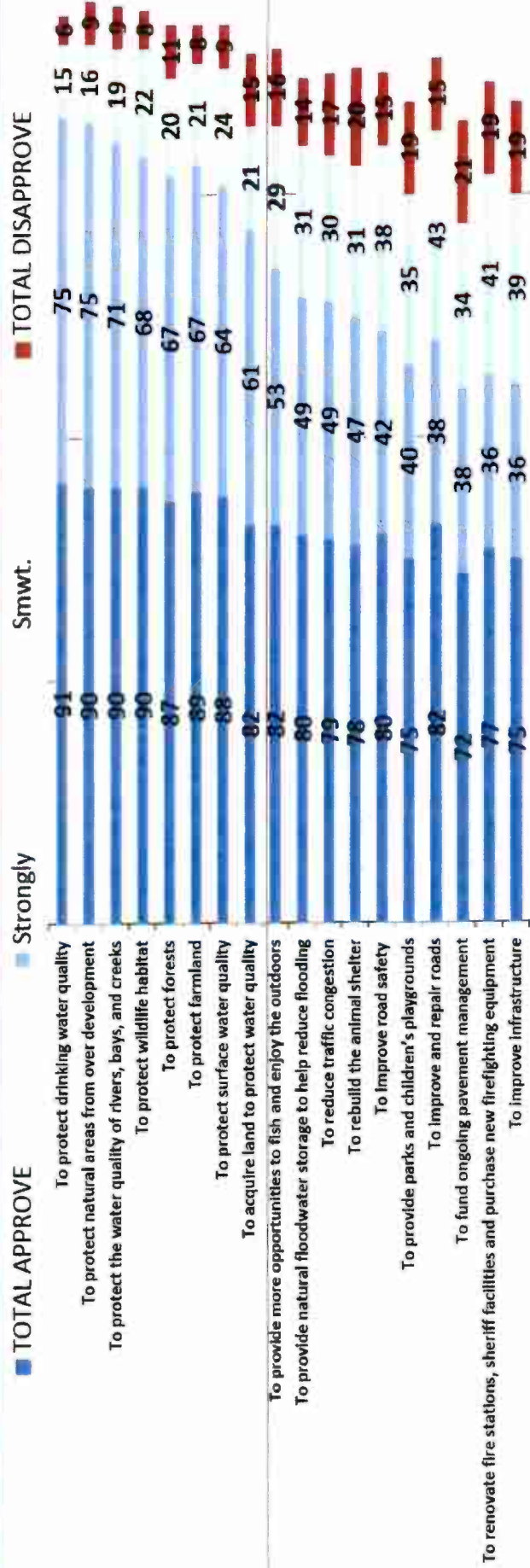
Key Messages

- It would likely be easier to pass a ½ cent sales tax than a full cent.
- Conservation uses are key and should focus on preserving lands that protect:
 - Drinking water quality
 - Water quality of rivers, bays, and creeks
 - Natural areas from overdevelopment
 - Wildlife habitat
 - Forests and farms
- The language around the road repair program should address outcomes, such as “to repair County roads to improve conditions, enhance safety and reduce traffic congestion.”
- Emphasizing accountability measures such providing annual independent audits and highlighting that full public disclosure of all expenditures is required

Key Findings

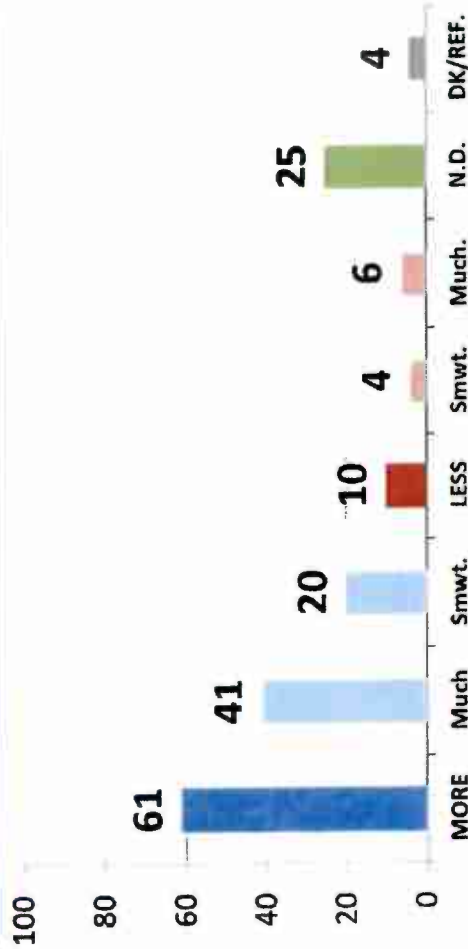
Uses for Funds Summary

(Split-Sampled; Ranked Greatest to Least by "Strongly Approve")



This proposal that you were just asked to vote on would create a new sales tax to repair roads and improve road safety. Another provision may be added to this proposal to acquire land to protect water quality and preserve wildlife habitat, natural areas, and farmland. Does adding land conservation make you more likely or less likely to support this proposal? If it would make no difference, you can indicate that as well.

(Roads Only Ballot Iteration; Split Sampled, N=251)

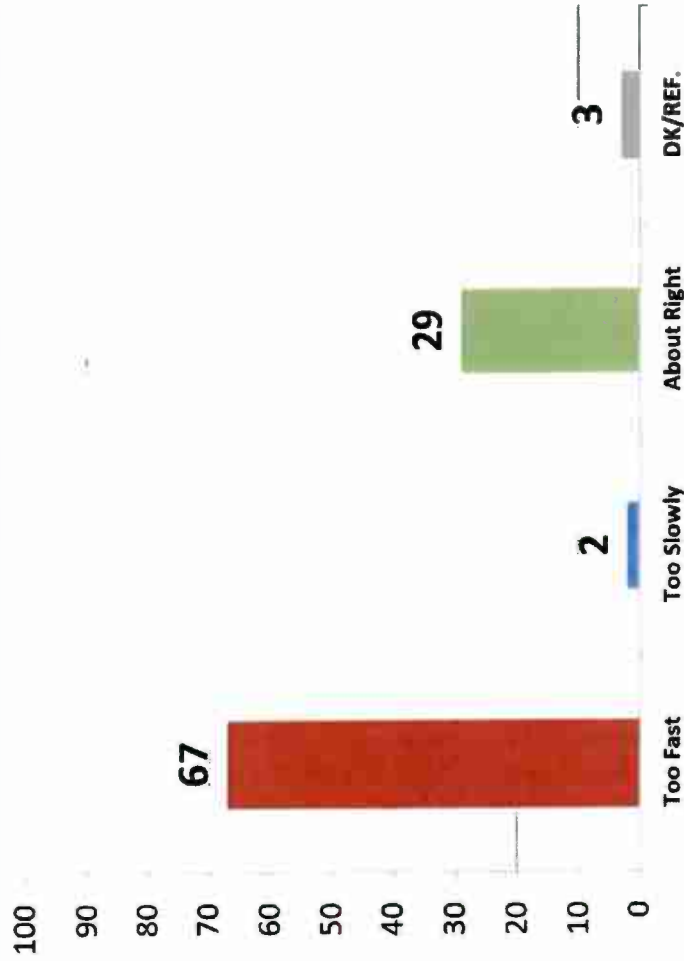


FL Citrus County - GEN
March 2026

inquire

Key Findings

Do you think Citrus County is growing and developing...?



FL Citrus County - GEN
March 2026

inquire

19

Key Findings

County/Municipal Revenue Split

Local Discretionary Sales Surtax Revenue Distribution		
Default Formula Estimates FY2025		
<i>Jurisdiction</i>	<i>Dollars</i>	<i>Percentage</i>
Citrus BOCC	\$23,539,043	93.309551
Crystal River	\$518,988	2.057285
Inverness	\$1,168,800	4.633164
Total	\$25,226,832	100

Source: Florida Dept. of Revenue Office of Tax Research

Half Cent

\$11,769,522
 \$259,494
\$584,400
 \$12,613,416



Sales Tax is Highly Utilized in Florida – Only Citrus and Collier are at 0% for Local Option

Florida County Local Discretionary Sale Surtax Rates						
0% - no tax	1.00%			1.50%		
CITRUS 0.00%	BAKER 1.00%	MIAMI-DADE 1.00%	artment 1.00%	ALACHUA 1.50%	MARION 1.50%	1.50%
COLLIER 0.00%	BAY 1.00%	NASSAU 1.00%	1.00%	CALHOUN 1.50%	MONROE 1.50%	1.50%
0.50%	BRADFORD 1.00%	OKALOOSA 1.00%	1.00%	CLAY 1.50%	OSCEOLA 1.50%	1.50%
HERNANDO 0.50%	BREVARD 1.00%	OKEECHOBEE 1.00%	1.00%	COLUMBIA 1.50%	WAKULLA 1.50%	1.50%
LEE 0.50%	BROWARD 1.00%	PASCO 1.00%	1.00%	DESOTO 1.50%	WASHINGTON 1.50%	1.50%
MARTIN 0.50%	CHARLOTTE 1.00%	PINELLAS 1.00%	1.00%	DUVAL 1.50%		
ORANGE 0.50%	DIXIE 1.00%	POLK 1.00%	1.00%	ESCAMBIA 1.50%		
PALM BEACH 0.50%	FLAGLER 1.00%	PUTNAM 1.00%	1.00%	FRANKLIN 1.50%		
ST JOHNS 0.50%	GILCHRIST 1.00%	SANTA ROSA 1.00%	1.00%	GADSDEN 1.50%		
VOLUSIA 0.50%	GLADES 1.00%	SARASOTA 1.00%	1.00%	HENDRY 1.50%		
2.00%	GULF 1.00%	SEMINOLE 1.00%	1.00%	HIGHLANDS 1.50%		
HAMILTON 2.00%	HARDEE 1.00%	ST LUCIE 1.00%	1.00%	HILLSBORO 1.50%		
	INDIAN RIVE 1.00%	SUMTER 1.00%	1.00%	HOLMES 1.50%		
	JEFFERSON 1.00%	SUWANNEE 1.00%	1.00%	JACKSON 1.50%		
	LAFAYETTE 1.00%	TAYLOR 1.00%	1.00%	LEON 1.50%		
	LAKE 1.00%	UNION 1.00%	1.00%	LIBERTY 1.50%		
	LEVY 1.00%	WALTON 1.00%	1.00%	MADISON 1.50%		
	MANATEE 1.00%					

Source: Florida Department of Revenue



Substantial Revenue is from Non-Residents and Out of County Shoppers

Citrus County: Estimated Revenue and Cost of Infrastructure Sales Tax				
Sales Tax	Total Annual Revenue*	Household Spending on Taxable Goods**	Annual Cost/ Household	
1.0%	\$25,226,832	\$11,978	\$120	
0.5%	\$12,613,416	\$11,978	\$60	
Sales Tax	Total Annual Revenue*	Total Revenue Attributed to Resident Spending***	% of Revenue Generated by Residents	
1.0%	\$25,226,832	\$8,320,514	33%	
0.5%	\$12,613,416	\$4,160,257	33%	

*Florida Dept. of Revenue; Local Discretionary Sales Surtax Estimates for FY25

Assumes default formula distribution to municipalities with roughly 93.3% going to the county.

**Est. avg household spending on taxable items = 22% of median household income (\$54,447).

***Average household spending multiplied by est. # of households in the county (69,463).

Options for the Board

1



Ask voters to consider a whole cent in November 2026, with a greater focus on land conservation

2



Ask voters to consider a half cent in November 2026, with a greater focus on land conservation

3



Shift the focus to November 2028

Reminder: Ballot language must be adopted and submitted to OPPAGA prior to May 7, 2026

Example Ballot Language Option (Subject to Legal Review)

CITRUS COUNTY ROAD REPAIR AND LAND CONSERVATION FOR WATER AND WILDLIFE ONE PERCENT SALES SURTAX (15 words/15 allowed)

Shall Citrus County fund repairs of publicly owned roads to improve conditions, enhance safety and reduce traffic congestion and also to acquire land to protect drinking water quality; water quality in rivers, lakes, bays and creeks; wildlife habitat; forests and farmland, by enacting a one percent sales surtax paid by visitors, businesses and residents beginning January 1, 2027 for ten years, with full public disclosure of project spending and annual independent audits? (72 words/75 allowed)

- ___ For the one percent sales surtax
- ___ Against the one percent sales surtax

For Further Information



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Thank you! Questions?