

Dixie Soil and Water Conservation District Performance Review

Prepared for:
**The Florida Legislature's
Office of Program Policy Analysis
and Government Accountability
(OPPAGA)**

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Key Takeaways

- Dixie Soil and Water Conservation District’s Board of Supervisors is moderately active, although the District has not provided Board meeting minutes as requested and M&J cannot fully assess the District’s activity.
- Dixie Soil and Water Conservation District holds several conservation educational competitions, provides scholarships to local students going to college to study conservation-related topics, and promotes conservation causes among the District’s agricultural community.
- Dixie Soil and Water Conservation District is served by a part-time employee shared with the Levy Soil and Water Conservation District. The District is funded primarily by an allocation in the Dixie County Board of County Commissioners’ budget.
- Dixie Soil and Water Conservation District’s operations are not currently guided by a strategic plan or other goals and objectives, and the District does not evaluate its performance using performance measures or standards.

I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Dixie Soil and Water Conservation District (“Dixie SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

Chapter [582](#) of the *Florida Statutes* concerns soil and water conservation within the State of Florida. The chapter establishes the processes for creation, dissolution, and change of boundaries of districts; the qualifications, election, tenure, and mandatory meetings of District Supervisors; the oversight powers and duties of the Florida Department of Agriculture and Consumer Services (“FDACS”); and the powers and purpose of the districts. The District’s statutory purpose, per s. [582.02](#), *Florida Statutes*, is “to provide assistance, guidance, and education to landowners, land occupiers, the agricultural industry, and the general public in implementing land and water resource protection practices. The Legislature intends for soil and water conservation districts to work in conjunction with federal, state, and local agencies in all matters that implement the provisions of [ch. [582](#), *Florida Statutes*].”

The District’s website defines its purpose as “to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Dixie County.”

Service Area

When the District was established in 1947, the service area included Dixie County. The District’s service area has not changed since its founding. The District’s service area includes unincorporated Dixie County, the County’s two towns,¹ and part or all of the following federal and State conservation lands:

- Big Bend Seagrasses Aquatic Preserve
- Big Bend Wildlife Management Area
- California Creek Conservation Area
- Hatchbend Conservation Area
- Log Landing Conservation Area
- Lower Steinhatchee Conservation Area
- Lower Suwannee National Wildlife Refuge
- Upper Steinhatchee Conservation Area
- Yellow Jacket Conservation Area

The District is bordered on the north by Lafayette County, on the east by Gilchrist and Levy Counties, on the southwest by the Gulf of Mexico, and on the northwest by Taylor County.

The District’s total area is 1,043 square miles, including 705 square miles of land and 338 square miles of water.

¹ Towns: Cross City, Horseshoe Beach.

The District’s primary office is located in the University of Florida’s Institute of Food and Agricultural Sciences Extension office located at 625 N Hathaway Avenue, Bronson, FL 32621. The District’s primary office is located in Levy County. The District meets at a privately owned restaurant located at 15568 U.S. Hwy 19, Cross City, Florida 32628. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)9.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s meeting location.

Figure 1: Map of Dixie Soil and Water Conservation District



(Source: Dixie County GIS, Florida Commerce Special District Profile)

Population

Based on the Florida Office of Economic and Demographic Research’s population estimates, the population within the District’s service area was 17,217 as of April 1, 2023.

District Characteristics

Dixie SWCD is located in north central Florida and has a specialized economy focused largely on agriculture and silviculture.² The United States Census Bureau reports that the District's service area is entirely rural. Per the United States Department of Agriculture's 2022 Census of Agriculture and interviews with District staff, the District's primary agricultural products by market value are melons, peanuts, cattle, and row crops. Less than 2% of the District's land area is used as cropland, with almost all agricultural production located in the northeastern quarter of the District. The District's agricultural and silvicultural activity can threaten its water and soil resources through nutrient and pathogen runoff, overtilling, overgrazing, cattle traffic, and highly extractive timber production, but the relatively low amount of agricultural activity in the District limits the impact of this risk. Portions of the District's service area are included in the Basin Management Action Plan area for the Middle and Lower Suwannee River Basin.³

The District lies entirely within the Gulf Coastal Lowlands geomorphic subzone, which generally consists of flat, sandy plains overlying limestone. The District's coastline features a very gentle slope, muddy soils, and grassy marshes characteristic of the Coastal Marsh Belt. The areas on the District's eastern and western borders are defined by the Suwannee and Steinhatchee River valley lowlands, respectively. The Suwannee River meanders through its valley and fans out into the marshes as it approaches the ocean. The Steinhatchee River follows a much more defined path through its river valley, including portions where the river flows through a natural underground channel. The remainder of the District's surface area is included within the Limestone Shelf and Hammocks area, which consists of a flat plain of sandy soil over a limestone base. The Limestone Shelf and Hammock area drains slowly and significant portions of the region are prone to flooding during rain events.⁴ The limestone that underlies the District's service area holds the Floridian Aquifer, which feeds a number of springs along the District's northern, eastern, and western borders, the most prominent of which are the Steinhatchee River Rise, Fanning Spring, and Manatee Spring.⁵

² North Florida Economic Development Partnership. n.d. "Dixie County Major Employers." *North Florida Economic Development Partnership*. Accessed June 6, 2024. https://nflp.org/?/interactive-map/mkt_page/489.

³ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed May 7, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

⁴ Rupert, Frank R. 1991. *The Geomorphology and Geology of Dixie County, Florida*. Open File Report, Tallahassee: Florida Geological Survey. <http://ufdc.ufl.edu/UF00001044/00001>.

⁵ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024.

I.B: Creation and Governance

Dixie SWCD was chartered on July 23, 1947,⁶ as the Dixie Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board. The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. 582, Florida Statutes”).⁷ The Florida Legislature amended ch. 582, Florida Statutes, in 1965, to expand the scope of all soil conservation districts to include water conservation and renamed the District to the Dixie Soil and Water Conservation District.⁸

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.⁹

As of this report, the District has five Supervisors. M&J has received affidavits from the Dixie County Supervisor of Elections for four of the five Supervisors affirming compliance with the Supervisor eligibility requirements. The Dixie County Supervisor of Elections did not produce an affidavit for the fifth Supervisor. During the review period (October 1, 2020, through April 30, 2024), there have been two vacancies on the Board, as illustrated in Figure 2. The District had vacancies from the start of the review period through November 2020 and from the start of the review period through January 2021. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Jay Storey ¹⁰														
2	Joshua Kameron Keen														
3	Dalton Long							Jonathan P. Jenkins							
4	Nicole Spencer														
5	Justin Paul Stephenson														

(Source: Dixie County Supervisor of Elections records)

⁶ McLendon, H. S., and H. G. Clayton. 1949. *Biennial Report of the State Soil and Water Conservation Board: January 1, 1947- December 31, 1948*. Biennial Report, Tallahassee: Florida State Soil Conservation Board. <https://ufdc.ufl.edu/UF00075937/00003/images>.

⁷ s. 582, *Florida Statutes* (1939), available online as ch. 19473, Laws of Florida.

⁸ Ch. 65-334, Laws of Florida

⁹ Including s. 582.15, Florida Statutes, s. 582.18, Florida Statutes, s. 582.19, Florida Statutes, Rule 5M-20.002, Florida Administrative Code, and Ch. 2022-191, Laws of Florida.

¹⁰ Files provided by the Dixie County Supervisor of Elections, including official election records and candidate-prepared forms, show Jay Storey in seat 1 and Dalton Long/Jonathan P. Jenkins in seat 3, while files provided by the District, including resignation/appointment letters and Board meeting minutes, show Dalton Long/Jonathan P. Jenkins in seat 1 and Jay Storey in seat 3. This table reflects the seat assignments shown in Dixie County Supervisor of Elections records.

During the review period, the District met 13 times.¹¹ The District met the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors, for 2022 (May, November), but did not meet this requirement for 2023. M&J has determined that the District did not properly notice each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in II.D (Organization and Governance) of this report.

Neither Dixie County nor the in-district municipalities have adopted any local regulations for the District.

I.C: Programs and Activities

The following is a list of programs and activities conducted by the District during the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District’s programs and activities will be described in detail in section II.A (Service Delivery) of this report.

- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District.
- Local Working Group
 - The District has participated in the annual Local Working Group, which provides an opportunity to receive feedback on community priorities and needs from local agricultural stakeholders.
- Promotion of Available Resources
 - The District Supervisors promote the funding and other resources available to producers from other public entities operating within the District.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities with which the District interacts, including the means, methods, frequency, and purpose of coordination and communication.

¹¹ Meetings occurred in May, July, September, and November 2021; January, March, May, September, and November 2022; and March, May, and October 2023; and January 2024.

United States Department of Agriculture’s Natural Resources Conservation Service

The United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) works with the District to host the annual Local Working Group meeting. NRCS staff have occasionally attended meetings to update Supervisors on NRCS activity within the District’s service area and future plans. NRCS representatives attended and presented reports at three Board of Supervisors (“Board”) meetings held during the review period and made a virtual presentation or submitted a prewritten report at three other Board meetings held during the review period.

University of Florida’s Institute of Food and Agricultural Sciences Extension Service

The District occasionally partners with UF/IFAS to put on outreach or educational programs. UF/IFAS staff often serve as judges at the 4-H/FFA land judging contest, for example. The District also shares its primary office with the Levy County UF/IFAS office.

Dixie County Board of County Commissioners

The Dixie County Board of County Commissioners (“DBoCC”) provides the overwhelming majority of the District’s funding. The District engages with DBoCC on a quarterly basis to request the distribution of the DBoCC funding allotment for the next quarter and submit an annual quarterly financial report. The District does not regularly engage in joint activities with DBoCC and does not have a contract or intergovernmental agreement that governs the relationship between the District and DBoCC, which does not appear to be an issue at this time.

Levy County Board of County Commissioners

The Levy County Board of County Commissioners (“LBoCC”) employs the District’s one staff person, the District Administrator, and provides the District’s vehicle. The District reimburses LBoCC for 20% of the total cost of the District Administrator’s salary and benefits. LBoCC does not charge the District when the District Administrator uses the car assigned to them by LBoCC to conduct District business. The District does not have a contract or intergovernmental agreement that governs the employment of the District Administrator, the division of the District Administrator’s time, or usage of LBoCC-owned vehicles for District business, which does not appear to be an issue at this time.

I.E: Resources for Fiscal Year 2022 – 2023

The following figures quantify and describe the District’s resources for Fiscal Year 2022 – 2023 (October 1, 2022, through September 30, 2023, herein referred to as “FY23”). Figure 3 shows the total amount of revenues, expenditures, and long-term debt maintained by the District in FY23. Figure 4 shows the number of paid full-time and part-time staff, contracted staff, and volunteers by employer. Figure 5 shows the number and type of vehicles, number and type of major equipment, and number and type of facilities owned, leased, and used by the District.

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$16,750	\$6,525 ¹²	\$0

(Source: District checking account logs)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	0	0	0
Board of County Commissioners-employed staff	0	1	0	0
Total	0	1	0	0

(Source: Interview and written communications with District Administrator)

Figure 5: Fiscal Year 2023 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	1	1 owned by the Levy County Board of County Commissioners and used by the District	1 2006 Ford Expedition
Major Equipment	0		
Facilities	3	2 owned by the Levy County Board of County Commissioners and used by the District; 1 owned by a private owner	1 primary office; 1 storage location; 1 meeting space

(Source: Interview and written communications with District Administrator, Levy Soil and Water Conservation District inventory)

¹² The District recorded a \$10,820 expenditure in FY24 for personnel services performed during FY23.

II. Findings

The Findings sections summarize the analyses performed and the associated conclusions derived from M&J's analysis. The analysis and findings are divided into four subject categories:

- Service Delivery
- Resource Management
- Performance Management
- Organization and Governance

II.A: Service Delivery

Overview of Services

The District conducted the following programs and activities during the review period (October 1, 2020, through April 30, 2024):

Conservation Educational Programs

Conservation Educational Programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career, and technical education, and/or adult education, usually administered by an education agency or institution.¹³ M&J has identified the following Conservation Educational Programs carried out by the District during the review period:

National Association of Conservation Districts (“NACD”) Poster Contest

The NACD Poster Contest allows students to compete and have their art displayed nationally. The contest is open to those from the District's service area. These contests use a common conservation-related prompt set by NACD. The winners of the District-level contests advance to compete at the regional, State, and national levels.

Association of Florida Conservation Districts (“AFCD”) and Florida Conservation District Employees Association (“FCDEA”) Speech Contest

The Speech Contest is sponsored by AFCD and FCDEA. The contest is open to students from the District's service area who create and deliver an original speech based on a conservation-related prompt set by AFCD, usually based on the NACD Poster Contest topic. The District-level Public Speaking Contest winner advances to compete at the regional and State levels.

¹³ Adapted from [34 CFR § 99.3 \(2024\)](#)

4-H/FFA Land Judging Contest

The 4-H/FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil to make informed land-use decisions. The District-level Land Judging Contest winners advance to compete at the state and national levels. The District rotates the responsibility for hosting the 4-H/FFA Land Judging Contest with the Levy Soil and Water Conservation District and the Gilchrist Soil and Water Conservation District. The Dixie/Levy/Gilchrist Land Judging Contest typically draws participants from Dixie, Levy, Gilchrist, Suwannee, Taylor, Bradford, Union, Alachua, Marion, Sumter, and Citrus Counties.

Scholarship

The District awards a college scholarship to one or more seniors from each graduating class at the public high school located in the District's service area. In order to be eligible to receive the scholarship, students must have participated in District programs, such as the NACD poster contest, AFCD/FCDEA speech contest, or 4-H/FFA land judging contest, and intend to pursue a conservation-related field, such as agricultural science or wastewater management. The District typically awards a fixed total value of scholarships each year and divides that total value between the various qualified applicants selected by the Supervisors from a list of applicants provided by the nonprofit Dixie Education Foundation.

Outreach Events

The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District's partner organizations, including the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS"), the Florida Department of Agriculture and Consumer Services ("FDACS"), and the Suwannee River Water Management District ("SRWMD"). Events that the District has sponsored, hosted, or participated in during the review period include the Suwannee River Partnership This Farm CARES Banquet

Local Working Group

The District partners with NRCS to host an annual Local Working Group meeting, allowing local agricultural stakeholders and producers to identify community priorities and needs collaboratively. The District uses the feedback provided to make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices to help direct the funding opportunities and programs provided within the District's service area.

Promotion of Available Resources

The District's Supervisors help to connect the local agricultural community with the programs and activities available through other public entities. The District's Supervisors use their connections and relationships within the local farming community to promote various public programs that support conservation-minded farming practices, including programs provided by FDACS, SRWMD, and NRCS. Some of the programs that the District promotes may be administered by other soil and water conservation districts, including the Levy Soil and Water Conservation District, Gilchrist Soil and Water Conservation District, Madison County Soil and Water Conservation District, and Suwannee County Conservation District. The District does not have an organized method or process for promoting these programs and relies on word of mouth and existing relationships between the Supervisors and other producers in the District's service area.

Analysis of Service Delivery

The District's conservation education programs align with s. [582.20\(7\)](#), *Florida Statutes* permits soil and water conservation districts to "provide, or assist in providing, training and education programs" that support the District's conservation efforts. The District's participation in outreach events and resource promotion efforts aligns with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

The District does not maintain adequate program design documentation and does not collect sufficient performance data related to its conservation education and outreach programs to effectively evaluate the performance and relative costs of alternative service delivery methods.

The District does not collect data related to its outreach efforts and event participation to effectively evaluate these services' impact. The District's outreach efforts have minimal costs other than the direct sponsorship costs of events.

M&J evaluated potential adjustments to the District's organization and administration, such as eliminating the District's part-time District Administrator position or transitioning the District Administrator position into a full-time position and found that these adjustments would either not be feasible with the District's current resources or would not result in improvements to the District's operations.

Comparison to Similar Services/Potential Consolidations

The University of Florida's Institute of Food and Agricultural Sciences Extension Service in Dixie County ("UF/IFAS Extension") organizes the Dixie County 4-H program and associated youth agricultural education programs as well as adult courses on the District's natural resources. 4-H is a multidisciplinary program that educates youth about a variety of agricultural and non-agricultural topics. While the variety of youth and adult education programs offered by the UF/IFAS Extension may include topics related to natural resources education, the District focuses entirely on conservation topics in its educational events and hosts conservation-specific programs, such as the NACD poster contest and AFCD/FCDEA speech contest, that the UF/IFAS Extension, which cannot join NACD, AFCD, or FCDEA, may not be eligible to host. Consolidating the District's conservation educational programs within the UF/IFAS Extension's broader agricultural and natural resources education programs may reduce the amount of dedicated conservation educational programs available to youth and adults within the District's service area.

M&J did not identify any public entities¹⁴ located wholly or partially within the District's service area that provide services similar to those provided by the District other than the UF/IFAS Extension.

¹⁴ "Public entity" is defined as "a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university."

II.B: Resource Management

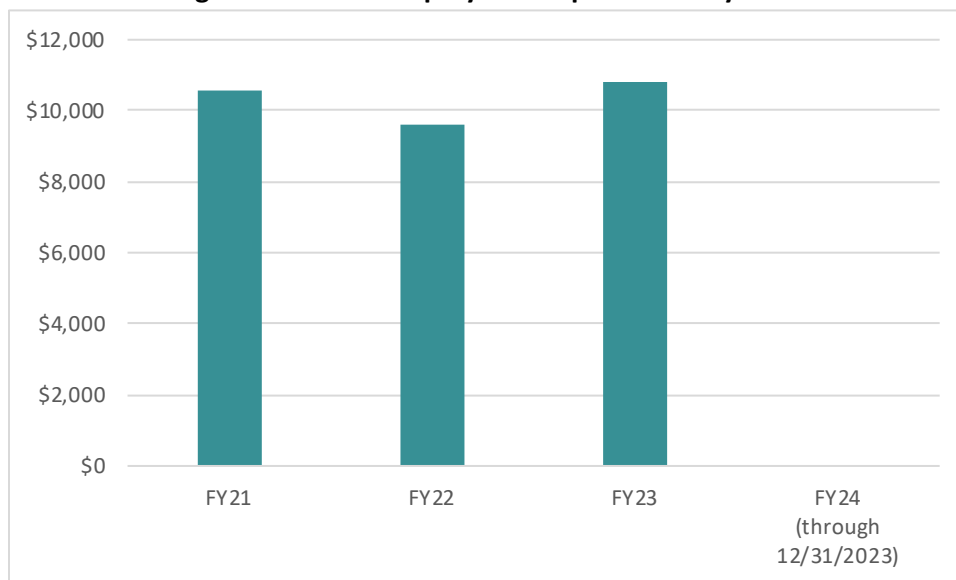
Program Staffing

The District was served by one part-time staff member during the review period, a District Administrator. The individual serving as the District Administrator also served the Levy Soil and Water Conservation District (“Levy SWCD”) in the same role for the review period. The Levy County Board of County Commissioners (“LBoCC”) employed the District Administrator. LBoCC paid for 80% of the salary and benefit costs related to employing the District Administrator on behalf of the Levy SWCD, while the Dixie SWCD reimbursed LBoCC for the remaining 20% of the District Administrator’s salary and benefit costs.

The District Administrator managed the District’s finances, managed the District’s communications with agricultural producers and partner organizations, organized the District’s outreach and educational programs, and handled general District administrative tasks. The Dixie SWCD did not have a contract, intergovernmental agreement, or other legal arrangement with LBoCC or the Levy SWCD governing the division of the District Administrator’s costs or working time. The lack of arrangement between the Dixie SWCD and LBoCC or the Levy SWCD does not appear to be an issue at this time.

Figure 6 shows the District’s share of the compensation, including salary and benefit expenses, paid to the District Administrator during the review period by fiscal year. The District is invoiced for its share of the District Administrator’s salary and benefit costs at the end of each fiscal year, so the District cannot yet report on the District Administrator’s FY24 compensation, although M&J expects that the District Administrator’s FY24 compensation will be similar to their FY23 compensation. Figure 6 reports compensation by the year in which the District Administrator received the compensation, not the year in which the District recognized the expenditure. The total compensation that the District has paid to the District Administrator varied slightly from year to year, including a moderate decrease from FY21 to FY22 and a moderate increase from FY22 to FY23.

Figure 6: District Employee Compensation by Year



(Source: District checking account logs)

Equipment and Facilities

Vehicles

The Dixie SWCD District Administrator was provided access to a LBoCC-owned 2006 Ford Expedition. LBoCC allowed the District Administrator to use the vehicle for their work with both the Dixie SWCD and the Levy SWCD and did not charge the Dixie SWCD for use of the vehicle.

Facilities

The District regularly used three facilities during the review period, including two facilities owned by LBoCC and one facility owned by a private owner. The District's primary office was located in a LBoCC-owned office building, which the District shared with the University of Florida's Institute of Food and Agricultural Sciences Extension Service in Levy County. The District also had the use of a LBoCC-owned storage shed for record and supply storage.

During the review period, the District held Board of Supervisors ("Board") meetings at the privately-owned restaurant. Chapter 286, Florida Statutes requires that meetings be held at facilities that would not unreasonably restrict public access to the facility. Holding meetings at a private facility may have a chilling effect on the public. For example, the Attorney General has found that public boards or commissions should avoid the use of luncheon meetings at a restaurant to conduct board or commission business. These meetings may have a "chilling" effect upon the public's willingness or desire to attend. People who would otherwise attend such a meeting may be unwilling or reluctant to enter a public dining room without purchasing a meal and may be financially or personally unwilling to do so¹⁵. Failure to provide appropriate accommodation in accordance with chapter 286 Florida Statutes, may have a "chilling effect" upon the public and, therefore, deny the public an opportunity to attend meetings and participate in District business. Violation of the appropriate meeting space may subject District Supervisors and staff to penalties, including fines, fees, and misdemeanor charges¹⁶.

Recommendation: The District should consider reviewing where and when it holds its public meetings to ensure it is not having a chilling effect on the public. The District should not hold luncheon or breakfast public meetings. To the extent that a public facility is available within the jurisdiction of the District for use by the District, it is recommended that such facility be considered for use during public meetings of the District.

Major Equipment

The District did not own or operate any major equipment during the review period.

¹⁵ Inf. Op. to Campbell, February 8, 1999; and Inf. Op. to Nelson, May 19, 1980. Cf. *City of Miami Beach v. Berns*, 245 So. 2d 38, 41 (Fla. 1971), in which the Florida Supreme Court observed: "A secret meeting occurs when public officials meet at a time and place to avoid being seen or heard by the public."

¹⁶ As outlined in s. 286.011, *Florida Statutes*. Further, and the Uniform Special District Accountability Act in s. 189.015(3), *Florida Statutes*, states: "[m]eetings of the governing body of the special district shall be held in a public building when available within the district, in a county courthouse of a county in which the district is located, or in a building the county accessible to the public."

Current and Historic Revenues and Expenditures

The District’s primary revenue source during the review period was its DBoCC budget allocation. The Levy SWCD and Gilchrist Soil and Water Conservation District donated to the District to support the District’s hosting of the 4-H/FFA land judging contest in FY21. The District received additional revenues from the Florida Department of Financial Services in FY21 in the form of an unclaimed property credit, related to a previously closed bank account. Figure 7 shows the District’s revenues by source and fiscal year.

Figure 7: Revenues by Source and Fiscal Year

Program or Activity	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Dixie County Board of County Commissioners	\$16,750	\$16,750	\$16,750	\$8,375
Levy Soil and Water Conservation District	\$100	\$100	\$0	\$0
Gilchrist Soil and Water Conservation District	\$100	\$0	\$0	\$0
State of Florida Department of Financial Services	\$42	\$0	\$0	\$0
Total Revenues	\$16,992	\$16,850	\$16,750	\$8,375

(Source: District checking account logs)

The District uses its revenues from its DBoCC allocation and other sources to fund its expenditures, including the costs of putting on conservation educational programs; scholarship awards; the costs of sponsoring outreach events; the District’s 20% share of the District Administrator’s compensation; and general operating expenses such as dues, required state fees, and the costs of developing a District website. Figure 8 shows the District’s expenditures by program and fiscal year.

Figure 8: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$625	\$675	\$5,425	\$775
Personnel Services	\$10,547	\$9,593	\$0	\$10,820 ¹⁷
Education Programs and Scholarships	\$2,516	\$600	\$1,100	\$0
Outreach Events	\$100	\$100	\$0	\$0
Total Expenditures	\$13,788	\$10,968	\$6,525	\$11,595

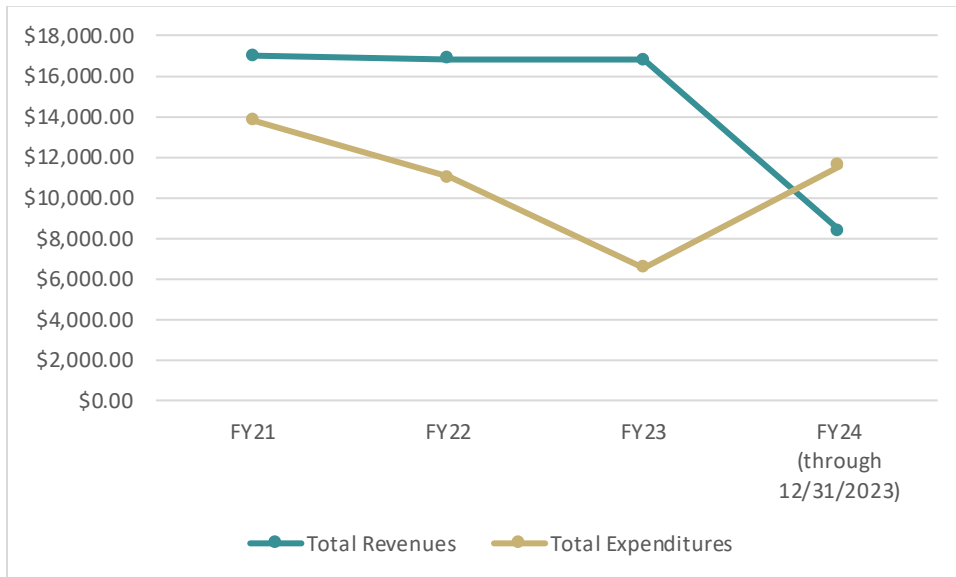
(Source: District checking account logs)

The District did not have any long-term debt or contract out any services during the review period.

Trends and Sustainability

The District’s primary source of revenues — its DBoCC budget allocation — did not change during the review period, and the District’s non-DBoCC revenue sources were minor. The District’s expenditures varied significantly during the review period. Figure 9 shows the District’s revenues and expenditures by fiscal year.

Figure 9: Revenues vs. Expenditures



(Source: District checking account statements)

¹⁷ The FY24 personnel expenditures reported by the District are entirely for services performed during FY23

The District's expenditures fell significantly from FY21 to FY22, largely due to the District hosting of the multi-County 4-H/FFA land judging competition in FY21. The District's reported expenditures fell again from FY22 to FY23, but this does not reflect a fall in District expenditures and is an artifact of the District not recording its share of the District Administrator's compensation for FY23 until midway through October 2023. The expenses incurred by the District during FY23 increased significantly from FY21, largely due to costs associated with the development of a new District website. The expenses that the District incurred in the first quarter of FY24 were association dues and State of Florida fees. The District is scheduled to host the 4-H/FFA land judging competition again in FY24, so M&J expects that the District's year-end FY24 expenditures (excluding expenditures on personnel costs incurred in FY23) will be similar to its expenditures in FY21.

The District's current revenues are sufficient to pay its anticipated future expenditures. The District is entirely reliant on DBoCC for funding.

II.C: Performance Management

Strategic and Other Future Plans

Per the District's available Board of Supervisors ("Board") meeting minutes from the review period and interviews with the District Administrator, the District does not currently have a strategic plan.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs, but rather reflect the District's long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District's service area.

Goals and Objectives

Per the District's available Board meeting minutes from the review period and interviews with the District Administrator, the District does not currently maintain written or unwritten goals and objectives.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District's statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*, and the Board's vision and priorities as established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of programs and activities.

Performance Measures and Standards

Per the District's available Board meeting minutes and interviews with the District Administrator, the District does not currently track performance measures or evaluate the District's performance against standards.

Recommendation: The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress towards the goals and objectives that the District adopts, and support future improvements to the District's service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have any goals or objectives and does not track any performance measures or standards. The District's lack of goals and objectives inhibits the Supervisors' ability to develop District policy based on a clear, agreed-upon future state. The District's lack of performance measures and standards limits the District's ability to analyze its performance in an objective fashion and prevents outside individuals or organizations from adequately evaluating District activities. As stated earlier in this section of the report, M&J recommends that the District consider writing and adopting a set of goals and objectives and identifying and tracking performance measures and standards.

Annual Financial Reports and Audits

The District is required per s. 218.32, *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21, FY22, and FY23 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe.

Per s. 218.39, *Florida Statutes*, the District is not required to submit an annual financial audit report, as its annual revenues and combined expenditures and expenses are below the \$50,000 threshold for each year of the review.

Performance Reviews and District Performance Feedback

Per the District's Board meeting minutes and interviews with the District Administrator, the District has not conducted performance reviews or collected feedback from stakeholders during the review period.

Recommendation: The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District's service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by s. 582.19(1)(b), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. M&J used candidate and election records provided by the Dixie County Supervisor of Elections to assess the District's Supervisor history and compliance with Supervisor eligibility rules.

Supervisors were elected to all five seats in the 2022 general election and all five Supervisors elected in the 2022 general election are still in office. The Dixie County Supervisor of Elections provided M&J with affidavits from four of the five Supervisors elected in the 2022 general election affirming that the Supervisors meet the qualifications for office established in s. 582.19(1), *Florida Statutes*. The District did not receive a similar affidavit for the remaining Supervisor.

Recommendation: The District should consider collaborating with the Dixie County Supervisor of Elections to ensure that all elected and appointed Supervisors complete the affidavits necessary to document each Supervisor's compliance with the requirements of s. 582.19(1), *Florida Statutes*.

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board of Supervisors ("Board") meetings be publicly noticed in accordance with the procedures listed in ch. [50](#), *Florida Statutes*. This chapter has been amended twice during the review period, and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

In written communications, the District Administrator stated that the District notices Board meetings by posting meeting notices around the District's office, on the District's website, and on the District's social media channels. The District also provides a list of Board meeting dates to the Association of Florida Conservation Districts, which works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post meeting notices in the *Florida Administrative Register*. M&J identified notices posted in the *Florida Administrative Register* for 20 meetings scheduled during the review period, including six meetings that M&J can confirm were held, seven meetings that M&J can confirm were cancelled, and seven meetings for which M&J has requested but not yet received confirmation that they were held. M&J did not identify notices posted in the *Florida Administrative Register* for seven meetings that M&J confirmed took place during the review period. M&J searched [floridapublicnotices.com](#), the State of Florida's designated repository for public notices, and did not identify notices published for any District meetings scheduled during the review period.

M&J's review concluded that the District notices did not meet the requirements of the version of ch. [50](#), *Florida Statutes*, in effect at the time of each meeting date and applicable notice period. Prior to January 2023, ch. [50](#), *Florida Statutes*, required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. The District did not meet this requirement for meetings held in 2021 and 2022. Since January 2023, ch. [50](#), *Florida Statutes*, has permitted publication of meeting notices on a publicly accessible website (such as the *Florida Administrative Register*) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request. The District did not meet this requirement for meetings held in 2023 and 2024.

Failure to provide appropriate notice in full accordance with ch. [50](#), *Florida Statutes*, may deny the public an opportunity to attend meetings and participate in District business. Violation of this chapter of the *Florida Statutes* may subject District Supervisors and staff to penalties, including fines, fees, and misdemeanor charges, as outlined in s. [286.011](#), *Florida Statutes*. Additionally, business conducted at improperly noticed meetings may be invalidated.

Recommendation: The District should consider reviewing its meeting notice procedures to verify compliance with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should retain records that document its compliance with relevant statutes.

Retention of Records and Public Access to Documents

The District was not able to provide all records in response to M&J's records requests. The District failed to provide Board meeting minutes for all meetings held during the review period or to confirm the dates upon which the Board held meetings during the review period. The District Administrator serves the Dixie SWCD in a part-time capacity and was out of the office dealing with a family emergency for much of the time when M&J was requesting information.

Recommendation: The District should consider improving record retention procedures and access to public records in accordance with ch. [119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.

III. Recommendations

The following table presents M&J’s recommendations based on the analyses and conclusions in the Findings sections, along with considerations for each recommendation.

Recommendation Text	Associated Considerations
<p>The District should consider reviewing where and when it holds its public meetings to ensure it is not having a chilling effect on the public. The District should not hold luncheon or breakfast public meetings. To the extent that a public facility is available within the jurisdiction of the District for use by the District, it is recommended that such facility be considered for use during public meetings of the District.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Holding events in a publicly-owned facility that does not discriminate on the basis of sex, age, race, creed, color, origin, or economic status or which operates in such a manner as to unreasonably restrict public access to the facility ● Potential Adverse Consequences: None ● Costs: Minimal or none if the meetings are held at a municipal, county, or other governmentally-owned facility ● Statutory Considerations: None
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Developing and adopting a strategic plan will require the District to consider and define an organized, cohesive set of plans for the coming years and will provide a document that the District’s current and potential future Supervisors and staff can reference to guide the District’s operations over the coming years. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any strategic plan.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Developing, writing, and adopting a set of comprehensive goals and objectives will help the District’s current and future Supervisors and staff to better understand the District’s intentions and will help to prioritize projects. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any goals and objectives.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress towards the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing a system to collect feedback from partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None
<p>The District should consider collaborating with the Dixie County Supervisor of Elections to ensure that all elected and appointed Supervisors complete the affidavits necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Working with the Dixie County Supervisor of Elections to collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are in compliance and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its meeting notice procedures to verify compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with relevant statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. 189.015 and ch. 50, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 286.011, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. Properly noticing meetings also promotes increased public engagement with District operations. • Potential Adverse Consequences: None significant • Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper • Statutory Considerations: None
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> • Potential Benefit: Implementing improved record retention system and record request response systems will help to ensure that the District complies with the record retention requirements established in s. 119.021 and can provide access to public records as required by s. 119.07, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating record retention and access requirements established in s. 119.10, <i>Florida Statutes</i>. • Potential Adverse Consequences: None • Costs: Implementing an improved record retention system may cause the District to incur costs, potentially including costs of physical storage space and/or the setup and upkeep costs of a new digital file management system. • Statutory Considerations: None

IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Dixie SWCD did not provide M&J with a response letter for inclusion in the final report.