

Hillsborough 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

- Hillsborough Soil and Water Conservation District’s Board of Supervisors met most months during the review period (October 1, 2020, through April 30,2024) – remaining active in providing oversight to the District.
- Hillsborough Soil and Water Conservation District provides a number of programs and activities, including cost-share support to agriculture producers, educational events, and outreach events within the community and at state fairs and festivals.
- Hillsborough Soil and Water Conservation District maintains staff and funds its operating budget from Hillsborough County and the cost-share program it operates on behalf of the state.
- Hillsborough Soil and Water Conservation District’s operations are not currently guided by a strategic plan. The development of a strategic plan that includes written goals and objectives as well as performance measures could assist the District in ensuring a consistent direction for the District’s future prioritization of programs and activities.
- Hillsborough Soil and Water Conservation District experienced turnover with the Executive Director in 2023. In March 2024, Board minutes indicated that the former Executive Director returned some records, and the full extent of missing records is still being determined.

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 Hillsborough Soil and Water Conservation District (“Hillsborough 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 provides a definition of its purpose in its annual accomplishments document, which states the District’s purpose “is to provide agricultural and conservation related programs, projects, and activities for youth and adult residents in inner-city, urban, suburban, and rural communities throughout the county”.

Service Area

When the District was established in 1946, the service area included Hillsborough County.

The current borders and territory are identical to those of Hillsborough County.

The District’s service area includes unincorporated Hillsborough County and the County’s three cities and 31 census-designated places.¹ The District’s service area also incorporates all of Lower Hillsborough Wilderness Preserve, Alafia River State Park, Cypress Creek Nature Preserve, Alafia River Corridor, Chito Branch Reserve, Cockroach Bay Preserve State Park, Balm Scrub Nature Preserve.

The District is bounded on the north by Pasco County, east by Polk County, south by Manatee County, west by Pinellas County and the Gulf of Mexico.

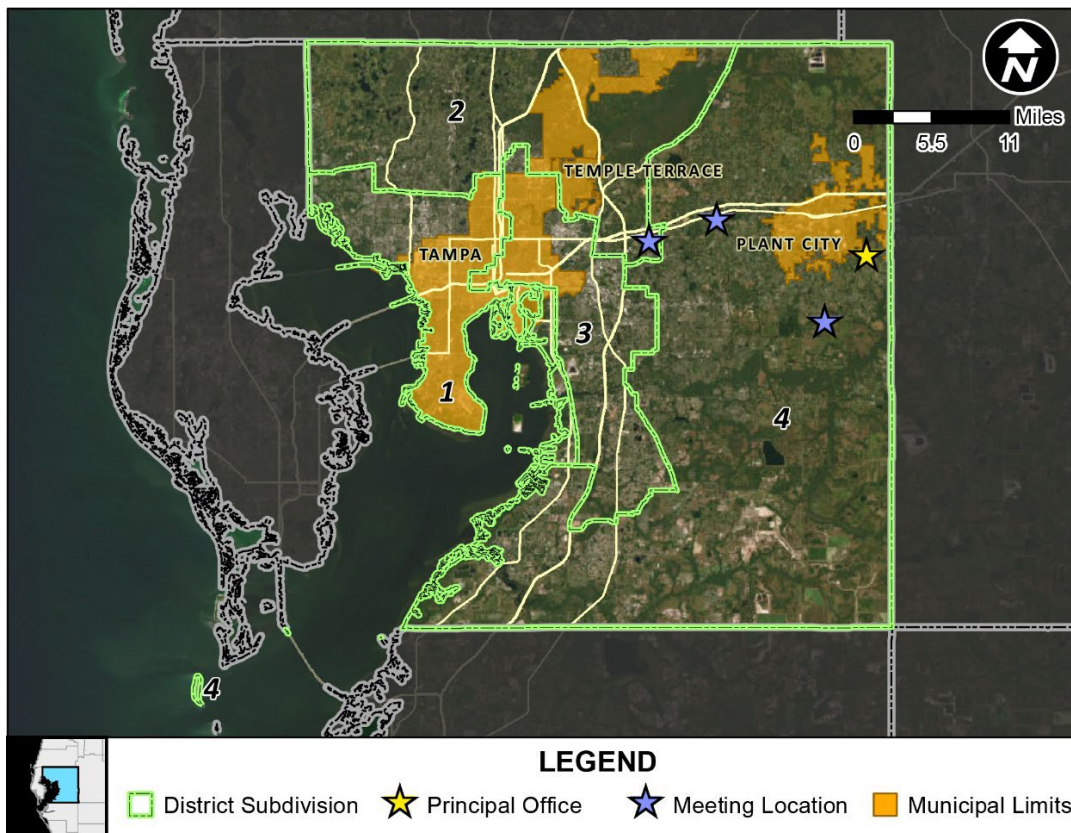
The total area within the District is 1,266 square miles, with 1,020 square miles of land and 246 square miles of water.

¹ Cities: Tampa, Plant City, and Temple Terrace. Census-Designated Areas: Apollo Beach, Balm, Bloomingdale, Brandon, Carrollwood, Cheval, Citrus Park, Dover, East Lake-Orient Park, Egypt Lake-Leto, Fish Hawk, Gibsonton, Keystone, Lake Magdalene, Lutz, Mango, Northdale, Odessa, Palm River-Clair Mel, Pebble Creek, Progress Village, Riverview, Ruskin, Seffner, Sun City Center, Thonotosassa, Town 'n' Country, University, Valrico, Westchase, and Wimauma.

The District’s current primary office is located at 4503 Coronet Rd, Plant City FL 33566 — a converted Fire Station owned by Hillsborough County. For most of the review period, the District’s primary office was the Natural Resources Conservation Service (“NRCS”) Plant City Service Center at 201 S. Collins Street, Suite 202, Plant City, FL 33563. The District Board has met at multiple locations within the review period: 5339 County Road 579, Seffner, FL 33584², 13138 Lewis Gallagher Rd, Dover, FL 33527,³ and 6404 S County Road 39, Plant City, FL 33567⁴.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in [Rule 5M-20.002\(3\)\(a\)19, Florida Administrative Code](#) showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and additional meeting locations used by Supervisors over the review period.

Figure 1: Map of Hillsborough Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 1,541,531 as of April 1, 2023.

² University of Florida’s Institute of Food and Agricultural Sciences Extension office in Hillsborough County (“UF/IFAS Extension”)

³ A space lent to the District by the Florida Strawberry Growers Association (“FSGA”)

⁴ Meeting Hall of the Hillsborough County Cattleman’s Association

District Characteristics

The Hillsborough Soil and Water Conservation District is located in central Florida, specifically covering Hillsborough County. The economy of the District is diversified, supported by sectors such as tourism, agriculture, healthcare, finance, and technology. Major economic drivers include the Port of Tampa (a significant agricultural industry), healthcare facilities, and a growing tech sector centered around Tampa.⁵ Hillsborough County encompasses both urban and rural regions. Key urban areas include Tampa, Plant City, and Brandon. In contrast, the rural sectors are mainly located in the eastern portion of the District, where agricultural activities dominate.⁶

The District's agriculture thrives on the cultivation of strawberries, tomatoes, blueberries, and ornamental plants. Additionally, livestock farming (especially cattle) forms a significant part of the agricultural economy. With a humid subtropical climate, Hillsborough SWCD experiences hot, humid summers and mild winters. The District faces environmental threats such as hurricanes, heavy rainfall leading to floods, and occasional droughts. These climatic conditions necessitate efficient water management strategies to sustain agricultural productivity.⁷ Portions of the District are part of two Basin Management Action Plans ("BMAP"): Hillsborough River Basin, which includes a number of waterbody segments along the Hillsborough River, and the Alafia River Basin, which includes a number of waterbody segments along the Alafia River. The waterbody segments along both waterways were identified based on impairment from fecal coliform bacteria. The Alafia River Basin BMAP also identifies concerns for nitrogen and other nutrient impairments.⁸

Hillsborough SWCD features predominantly flat terrain with some gently rolling hills. The landscape is dotted with numerous rivers, lakes, and wetlands, which are critical for effective water management and conservation.⁹ The interplay of urban and rural landscapes, coupled with agricultural activities and environmental threats, leads to varied community needs. Urban regions require advanced stormwater management and pollution control measures, while rural areas benefit from support in sustainable farming practices to manage nitrogen and other nutrient runoff, as well as water resource management.

⁵ (UF IFAS Extension: Hillsborough County Economic Development n.d.) UF IFAS Extension: Hillsborough County Economic Development. Accessed 5 23, 2024. <http://sfyl.ifas.ufl.edu/hillsborough/>.

⁶ (Hillsborough SWCD Official Website n.d.) Hillsborough SWCD Official Website. Accessed May 22, 2024. <https://www.hillsboroughswcd.com>.

⁷ (UF IFAS Extension: Hillsborough County Economic Development n.d.) UF IFAS Extension: Hillsborough County Economic Development. Accessed 5 23, 2024. <http://sfyl.ifas.ufl.edu/hillsborough/>.

⁸ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed 05 24, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

⁹ (NRCS Soil Survey n.d.) NRCS Soil Survey. Accessed May 23, 2024. https://www.nrcs.usda.gov/wps/portal/nrcs/detail/fl/soils/?cid=nrcs141p2_017417.

I.B: Creation and Governance

Hillsborough SWCD was chartered on August 5, 1946, as the Hillsborough 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”).¹⁰ The Florida Legislature amended ch. 582, Florida Statutes in 1965 to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Hillsborough Soil and Water Conservation District.¹¹

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.¹²

As of this report, the District has five Supervisors. The current Supervisors are all elected and signed affirmations of qualification, which have been provided to M&J by the Hillsborough Supervisor of Elections. During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board, as illustrated in Figure 2. 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	Kathy Eckdahl							MJ	Chris McCollough							
2	MP	Karen Cox Jaroch							Ryan Gill							
3	Michael Hepburn		Mark Proctor							Adam Young						
4	SD	Sonja Brookins							Robert Morris							
5	Andrew Brooks							Mark Proctor								

Legend for FY21

Mark Proctor (MP)

Susan Dumke (SD)

Legend for FY22

Melissa Jackson (MJ)

(Source: District Meeting Minutes)

¹⁰ s. 582, Florida Statutes

¹¹ ch. 65-334, Laws of Florida

¹² Including s. 582.12, Florida Statutes, s. 582.15, Florida Statutes, s. 582.19, Florida Statutes, Rule 5M-20.002, Florida Administrative Code, and ch. 2022-191, Laws of Florida

During the review period, the District met 32 times¹³ and met the mandatory meeting requirement of s. 582.195, Florida Statutes, to meet at least once per calendar year with all five Supervisors for both 2022 (June and October) and 2023 (January, February, March, April, May, June, July, and November). The District additionally met one time in a workshop without a quorum – no business was conducted during the workshop. 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 Section II.D (Organization and Governance) of this report.

Hillsborough County enacted an ordinance in 2022 requiring that when an application for mining is submitted to the County, the submitted information shall be distributed to ten public entities within the County, including Hillsborough SWCD.¹⁴

I.C: Programs and Activities

The following is a list of programs and activities conducted by the District within 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.

- Best Management Practices Programs
 - The Best Management Practices (“BMP”) Cost-Share programs provide Florida Department of Agriculture and Consumer Services (“FDACS”) funding to the District to administer reimbursement agreements with local agricultural producers related to implementing practices to improve water quality in agricultural and urban discharges.
- Hillsborough 100 Conservation Challenge
 - A District-organized challenge that engages various community organizations and public entities to conduct an array of projects, including clean-ups, community gardens, and recycling drives.
- AgVenture
 - An agriculture education experience designed to teach the importance of agriculture to students, focusing specifically on elementary school-aged children.
- Outreach Booths
 - Sustained outreach efforts from the District through setting up booths at fairs and festivals throughout the state to advertise the District and the Hillsborough 100 Challenge.

¹³ Meetings occurred in February, April, June, August, October, and December (twice) 2021; April, June, August, October, and December 2022; January, February, March (twice), April, May (twice), June, July, October, November (three times), and December 2023; January, February (three times), March, and April 2024.

¹⁴ Hillsborough County Code Sec 6.4.1(H)(7)

I.D: Intergovernmental Interactions

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

Hillsborough County Board of County Commissioners

The District has received material support from the Hillsborough County Board of County Commissioners (“Hillsborough BoCC”) through funding for District staff salaries and operating budget. The Hillsborough BoCC also provided the District with the new office in which it now operates.

Natural Resources Conservation Service

The District’s staff operated out of the Natural Resources Conservation Service (“NRCS”) Plant City Service Center for the review period. The District began transitioning staff to a new, County-owned office in October 2023; but continued operating out of the Plant City Service Center until the transition was finalized in May 2024.

Florida Department of Agriculture and Consumer Services

The District administers the Best Management Practices (“BMP”) Cost-Share Program in accordance with its contract with the Florida Department of Agriculture and Consumer Services (“FDACS”). The District has administered the BMP program for the entirety of the review period.

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	Not Provided	Not provided	\$0

(Source: Interviews with District Staff)

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	2	2	0	0
Total	2	2	0	0

(Source: District meeting minutes and interviews with District staff)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	1	1 owned by Hillsborough BoCC	Fleet Vehicle (Not Specified)
Major Equipment	0	N/A	N/A
Facilities	5	1 leased by USDA 1 owned by Hillsborough BoCC 1 owned by UF/IFAS 1 owned by FSGA 1 Owned by Hillsborough Cattleman’s Association	2 primary offices 3 meeting spaces

(Source: Interviews with District Staff)

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 the following four subject categories:

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

II.A: Service Delivery

Overview of Services

M&J has identified the following services that the District has performed during the review period (October 1, 2020, through April 30, 2024):

Best Management Practices Cost-Share Program

A Best Management Practice (“BMP”) is defined as “a practice or combination of practices determined by the coordinating agencies,¹⁵ based on research, field-testing, and expert review, to be the most effective and practicable on-location means, including economic and technological considerations, for improving water quality in agricultural and urban discharges. BMPs for agricultural discharge shall reflect a balance between water quality improvements and agricultural productivity.”¹⁶ Producers in an area with a Basin Management Action Plan¹⁷ are required to either implement BMPs or conduct water quality monitoring.¹⁸

The District began its current BMP agreement with the Florida Department of Agriculture and Consumer Services (“FDACS”) in May 2021, which provided the District with \$450,000 to distribute through the BMP program over three years (\$150,000 each year). The BMP programs are administered by the District on behalf of FDACS, and the District receives a 5% admin fee for administering the program. The BMP Cost-Share Program is designed to help agricultural producers offset the expenses related to purchasing conservation-related equipment. Producers are reimbursed up to 75% of the equipment cost with a reimbursement cap of \$50,000. Hillsborough SWCD provides services to agricultural producers both within the District’s borders and in other counties.¹⁹

¹⁵ Department of Agriculture and Consumer Services, Department of Environmental Protection, St. Johns River Water Management District, and Southwest Florida Water Management District

¹⁶ s. 373.4595(2)(a), *Florida Statutes*

¹⁷ Defined by the Florida Department of Environmental Protection as “a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies”

¹⁸ s. 403.067(7)(b)2.g., *Florida Statutes*

¹⁹ Counties with producers who have received Hillsborough BMP funding within the review period: Hillsborough, Hardee, Highlands, Manatee, Polk, and Desoto.

In February 2023, the District received a notice of non-compliance from FDACS for FY22. A fine of \$13,000, as stipulated in the contract, was paid by the District in February 2023. The auditors detailed three areas of contract non-compliance: failure to timely submit reimbursement packages to FDACS, not distributing funds using ACH electronic fund transfer, and not maintaining physical copies of all required payment documentation. The District has taken steps to address their non-compliance, including the hiring of a new Executive Director in December 2023. In March 2024, the District's FDACS contract was amended to reduce the \$450,000 BMP amount to \$350,000. District staff stated in interviews with M&J that this reduction was not tied to the previous deficiencies, but due to FDACS pooling unused BMP allocations to meet funding needs for another project. The District conducted its first BMP disbursement under the amendment in April 2024. The current contract ends in June 2024.

Hillsborough 100 Conservation Challenge

The District's showcase event is the Annual Hillsborough 100 Conservation Challenge. Held between Earth Day in April and Soil Stewardship Week in May, the event engages various community organizations and public entities to conduct an array of projects including road and river clean-ups; recycling of paper, plastic, and electronics; planting of pollinator, school, and community gardens; and other events. The individual events and projects are run by other entities including state parks, school groups, and civic/community clubs. The events are advertised by the District, and some are assisted by District staff and Supervisors at the events themselves.

AgVenture

AgVenture is a hands-on learning experience for elementary school-aged children to develop an understanding of the importance of agriculture. The District provides support for the event through outreach and advertising, as well as assistance from District staff during the event itself with organizing attending students.

Outreach Booths

Over the review period, the District has attended and set up booths or exhibits at fairs and festivals held within the state. Events include the Florida State Fair, Hillsborough County Fair, Florida Strawberry Festival, Florida Agriculture Expo, and the Clean Air Fair. The booths advertised the District's message of water conservation as well as the Hillsborough 100 Challenge.

Analysis of Service Delivery

M&J evaluated each of the District's programs or activities, assessed whether the program or activity aligns with the District's statutory purpose and authority, and referenced the statute most relevant to each program or activity.

All of the programs and activities identified by M&J are within the scope of the District's statutory purpose and authority. Programs and activities meant to provide or assist in providing training and education (AgVenture, Hillsborough 100 Challenge, Fair Booths) align with the District's purpose to conduct conservation education programs. The administration of the BMP program aligns to the District's authority to demonstrate best management practices and conservation projects. The District did not provide ample expenditure details for M&J to make recommendations regarding cost-reducing measures.

Comparison to Similar Services/Potential Consolidations

The following soil and water conservation programs are provided by other public and nonprofit entities within the District’s service area:

- The University of Florida’s Institute of Food and Agricultural Sciences Extension office in Hillsborough County partners with the local 4-H chapter to provide agriculture and conservation educational programming for youth within the District’s service area, and serves as a resource between agriculture scientists and the local community.
- The Natural Resource Conservation Service, an agency of the United States Department of Agriculture, provides technical advice and data collection assistance to landowners implementing conservation practices.
- The Southwest Florida Water Management District covers Hillsborough SWCD’s service area. The District was honored by the Hillsborough County Board of County Commissioners (“Hillsborough BoCC”) in April 2024 for its efforts in promoting water conservation within the community.

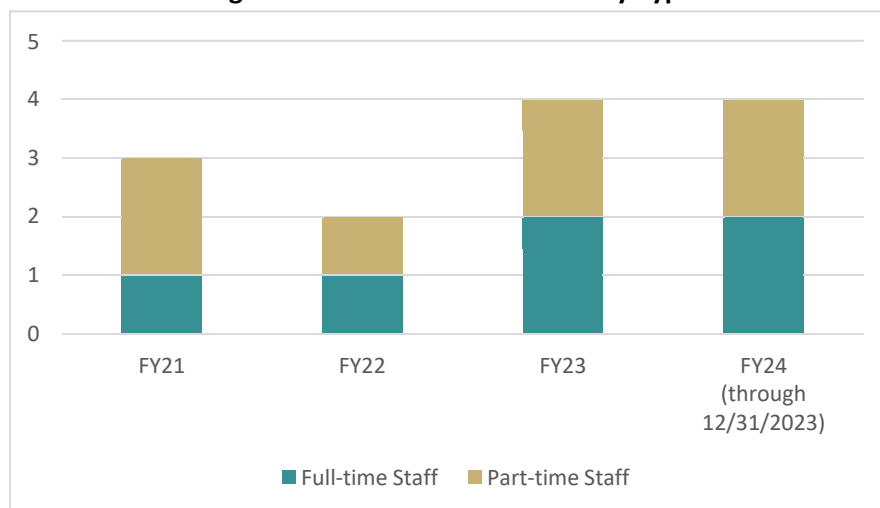
In interviews with M&J, District staff asserted that Hillsborough BoCC considers Hillsborough SWCD to be important and earmarks funds annually for the District’s staff salaries and operating budget. The District operates in coordination with many environmentally-focused entities within the community as part of the Hillsborough 100 Conservation Challenge.

II.B: Resource Management

Program Staffing

The District has maintained five allocated staff positions in the review period, with all five employed by the District and with salaries paid by Hillsborough County Board of County Commissioners (“Hillsborough BoCC”). The positions include two full-time positions for an Executive Director and a Senior Administrative Specialist, as well as three part-time positions for a Computer Graphics Designer and two Community Relations Workers. All positions except the Computer Graphics Designer have seen turnover within the review period. One of the two Community Relations Worker positions has never been occupied.

Figure 6: Allocated District Staff by Type



(Source: District Meeting Minutes and Position Descriptions)

The Executive Director is a full-time position responsible for overseeing staff, representing the District at events, and carrying out the directives of the Board. The position was occupied by the same person from 2015 until May 2023, when the Executive Director was terminated by the Board. The termination was due to the District falling out of compliance with the Best Management Practices (“BMP”) contract held with the Florida Department of Agriculture and Consumer Services (“FDACS”), which resulted in financial penalties for the District. The Computer Graphics Designer was temporarily elevated to hold the Executive Director position in the interim, and a new interim Executive Director was hired in June 2023. This interim Executive Director served in the position until December 2023, when a permanent Executive Director was hired who holds the position currently.

The Senior Administrative Specialist is a full-time position responsible for the District’s administrative and clerical work, including composing meeting minutes, scheduling staff meetings, and advising on budgetary matters. The position was vacated in October 2020, soon after the start of the review period, and remained vacant until August 2022. A Supervisor (seat 1)²⁰ who did not meet the agriculture requirement wanted to stay involved with the District and accepted the Senior Administrative Specialist position after resigning from the Board. As of the date of this report, the Senior Administrative Specialist position is currently held by former seat 1 Supervisor.

The Computer Graphics Designer is a part-time position responsible for designing and creating graphics that appear on the District’s printed and digital outreach materials. The current person in the position was hired in October 2020, and the same person has occupied this position throughout the review period. In May 2023, this position was temporarily elevated to the interim Executive Director and served until the new Executive Director was hired in June 2023. In March 2024, this position’s title was changed to Administrative Specialist. This title change did not affect the position’s pay and was intended to better align the nature of the work being performed by the staff member.

The Community Relations Worker is a part-time position responsible for maintaining records of services performed, reviewing outreach materials, and interacting with District constituents. The District has two Community Relations Worker positions, one of which was created in March 2023 but has never been filled. The other of the two Community Relations Worker positions was first filled in November 2020 and occupied until December 2021. The position remained vacant until February 2023, where it was filled by a former Supervisor of the District (seat 1).²¹ This position was vacated in March 2024.

Recommendation: The District should consider assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.

²⁰ Supervisor Kathy Eckdahl (Seat 1 for October 2020 to August 2022)

²¹ Supervisor Melissa Jackson (Seat 1 for August 2022 to December 2022)

Equipment and Facilities

The District does not own any major equipment, but does maintain an inventory. For District events, the District owns a foldable canopy tent, banners, trifold posterboard, and educational supplies used in Envirothon and Land Judging. The District is also provided phones, computer equipment, and Human Resources service report by Hillsborough BoCC. The District has one vehicle provided and maintained by the District.

Figure 7: Ownership Status of District Facilities by Type

Facility Type	Ownership Status			
	FY21	FY22	FY23	FY24
Principal Office	Office leased by United States Department of Agriculture	Office leased by United States Department of Agriculture	Office leased by United States Department of Agriculture	Office owned by Hillsborough County BoCC
Meeting Spaces	Meeting spaces owned by UF/IFAS, FSGA, and the Hillsborough Cattleman’s Association	Meeting spaces owned by UF/IFAS, FSGA, and the Hillsborough Cattleman’s Association	Meeting spaces owned by UF/IFAS, FSGA, and the Hillsborough Cattleman’s Association	Office owned by Hillsborough County BoCC

(Source: District Meeting Minutes and interviews with staff)

At the beginning of the review period, the District’s primary office was the Natural Resources Conservation Service (“NRCS”) Plant City Service Center. This remained the District’s primary office until October 2023, when the District secured a new office space and began the process of transitioning SWCD operations to the new location. The NRCS office was still used during the transition period, and the District finished moving into the new space after the close of the review period in May 2024.

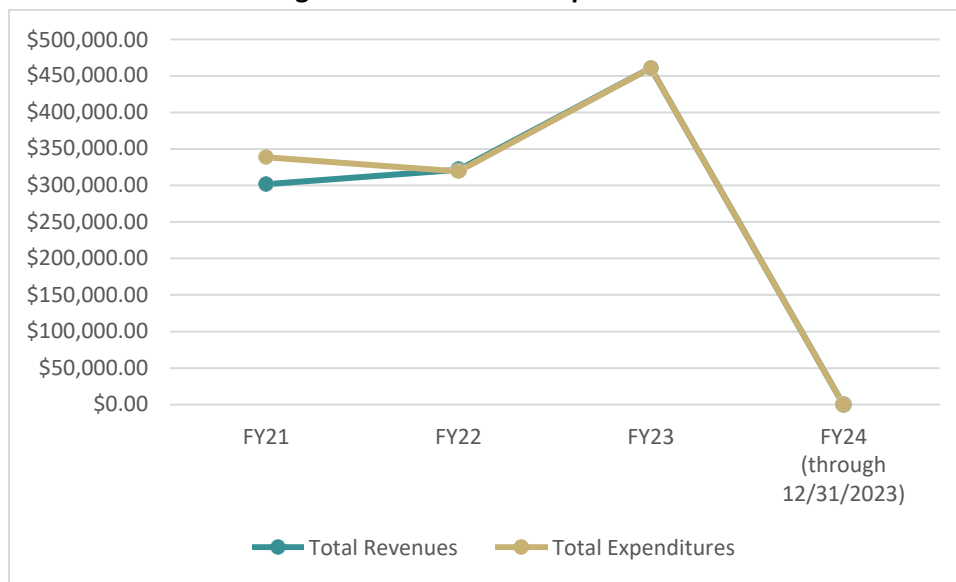
This new office location is owned by Hillsborough BoCC and the District is able to use the space at no cost, but has agreed to use the operating budget the District is provided by the County to maintain the building. The District does not have to pay any taxes or fees to government entities for the building. In an interview with M&J, District staff cited janitorial services as an aspect of the building’s maintenance provided by the District.

The District has used multiple locations to host Board meetings, specifically the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Hillsborough County (“UF/IFAS Extension”) a space lent to the District by the Florida Strawberry Growers Association (“FSGA”), and meeting hall of the Hillsborough County Cattleman’s Association. These spaces are used by the District at no cost through verbal agreements. In May 2024, the Board began holding public meetings in its new location, and was working with Hillsborough BoCC to add virtual meeting hosting to its forum.

Current and Historic Revenues and Expenditures

The District did not provide M&J with sufficient financial documents to perform a full analysis of District revenues and expenditures. In March 2024, Board minutes indicated that the former Executive Director returned some records, and the full extent of missing records is still being determined. The District underwent audits in FY21 and FY22, and the audit reports provide summarized financial information. Revenue and expenditures are categorized into Conservation and Intergovernmental activities. Intergovernmental revenues and expenditures are the staff salaries and operating budget funded by Hillsborough BoCC. Intergovernmental revenues and expenditures were both \$163,403 in FY21 and \$164,439 in FY22, respectively. The District did not provide M&J with these amounts for FY23. The Hillsborough Budget Book includes an adopted budget for Intergovernmental funding in FY23 of \$334,344. Conservation activities are primarily BMP funds with a portion included for other programs. The District received a 5% fee for administering the BMP program on behalf of FDACS. Conservation activities revenue for FY21 was \$138,380, with \$127,202 from FDACS BMP agreements. Conservation program expenses for FY21 were \$175,112. Conservation activities revenue for FY22 was \$156,917, with \$134,877 from FDACS BMP agreements. Conservation activities expenses for FY22 were \$154,650. In FY23, the District distributed \$156,451 in BMP cost-share funds and received \$7,048 in administrative fees. The District did not provide any budget or actual details for the non-BMP conservation activities it performs.

Figure 8: Revenues vs Expenditures



(Source: District Financial Records)

The District consistently filed late reports to FDACS, and fell out of compliance with its FDACS contract in February 2023. As a result, the District paid a one-time \$13,000 fine to FDACS in February 2023.

Recommendation: The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., administrative fees, donations, government grants, fees for equipment rentals, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, BMP Cost-Share Program-related expenses, property improvements, reimbursements for conference or regional meeting attendance, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of [s. 189.016\(3\), Florida Statutes](#).

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 disposition 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.

Trends and Sustainability

The District's long-term sustainability is not tied solely to its FDACS contract as the District has financial support from the Hillsborough County Board of County Commissioners ("Hillsborough BoCC"). The County has annually earmarked funds for the District within the review period to pay for staff salaries and give the District an operating budget. The District has also recently moved its operations into a new building, which is owned by the County and used by the District at no cost.

The District has worked with FDACS to mitigate the previous contract compliance issues and resumed distributing BMP funds in April 2024. The District's current BMP contract ends in June 2024.

II.C: Performance Management

Strategic and Other Future Plans

Hillsborough SWCD does not maintain an adopted strategic plan. Through an interview with District staff, M&J identified informal short-term strategic initiatives aimed at the District becoming compliant with its Florida Department of Agriculture and Consumer Services ("FDACS") contract. The District published in the 2023 Hillsborough County Budget Book an overview of District accomplishments in FY22 and FY23, as well as the District's core goals and key projects for FY24 and FY25. The individual items listed in this overview are too broad to be used in a strategic plan, and will require refinement into action steps that can be tracked by District Supervisors and staff.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District's purpose and responsibilities defined in [s. 582.02\(4\), Florida Statutes](#). The strategic plan should not simply describe the District's current programs or contracts, 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. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community's needs.

Goals and Objectives

The Hillsborough County Board of County Commissioners produces an annual Budget Book, wherein the District publishes its annual accomplishments, goals, performance measures, and finances. The District's goals for FY22 and FY23 were published in the FY22 budget book, and the District's FY24 and FY25 were published in the FY23 budget book. The District's FY22/FY23 goals were to continue to develop the Hillsborough 100 Conservation Challenge, expand educational outreach, and support additional conservation events. The District's FY24/FY25 goals added additional focus on services to local farmers and growers. These goals are too broad to be used in the development of a strategic plan and would require refinement into specific action items with an assignment of responsibilities and a timeline.

Recommendation: The District should consider refining its existing set of goals and objectives to better 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

The District's annual accomplishments overview published in the Hillsborough County Budget Book includes a list of performance measures. The performance measures laid out in this document are broad descriptions of events and attendance, and are not qualitative or quantitative enough to help the District accurately assess performance.

Recommendation: The District should consider identifying performance measures and standards as part of the development of a strategic plan, such as number of interactions at outreach events. 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 toward the goals and objectives 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 an ongoing strategic planning process, and its goals and objectives need refinement into more actionable steps. The District lacks a system to track performance measures to improve accountability and help the Board monitor the District's progress towards its goals.

As stated earlier in this section of the report, M&J recommends that the District consider developing and adopting a strategic plan, and subsequently goals, objectives, performance measures, and performance standards to provide the District direction and ensure that current and future programs and activities align with its intended statutory purpose, as defined in [s. 582.02\(4\), Florida Statutes](#).

Annual Financial Reports and Audits

Hillsborough SWCD 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 the District's fiscal year (September 30).

Pursuant to Section [218.32, Florida Statutes](#), the District is required to submit an Annual Financial Report every fiscal year by the compliance deadline nine months after the end of the fiscal year (June 30 of the following year). The District's FY21 and FY22 Annual Financial Reports were both filed after the compliance deadline, with FY21 being nine months late and FY22 being seven months late. The District's FY23 Annual Financial Report was submitted before the compliance deadline of June 30, 2024.

The District is additionally required to submit an annual financial audit report as its revenues or combined expenses and expenditures have exceed \$100,000 each year of the review period, as per [s. 218.39, Florida Statutes](#). The District submitted both the FY21 and FY22 financial audit reports to the Florida Auditor General after the compliance deadline of nine months after the end of the fiscal year, or 45 days after the presentation of the audit report to the Board, whichever is shorter. The FY21 audit report was submitted nine months after the deadline and the FY22 audit report was submitted six months after the deadline. The independent auditor issued negative findings regarding the timeliness of Annual Financial Report and Audit Report submissions, the timeliness of the District's required reports to FDACS, and the need for reconciliation of the District's four bank accounts. The District's FY23 annual financial audit report was submitted before the compliance deadline of June 30, 2024.

Recommendation: The District should consider refining its timeline for preparing and submitting the Annual Financial Report and engaging an auditor for the preparation and submission of a Financial Audit Report to the Auditor General and Florida Department of Financial Services to help ensure that the District is meeting the requirements of [ss. 218.32\(1\)\(a\), 218.39\(1\)\(c\), and 218.39\(1\)\(i\), Florida Statutes](#).

Performance Reviews and District Performance Feedback

The District provided M&J with documents containing the digital/printed outreach documents produced by the District within the review period including brochures, advertisements, annual accomplishments, and surveys. One document provided from 2021 is a 12-question questionnaire the District created to solicit input and opinions on funding for agriculture needs from attendees of a local working group meeting. The District also provided questions pertaining to an online survey circulated to local working group participants by the District in 2021. No information regarding responses to these questions have been provided to M&J. The District also conducted a survey of the six attendees of a "Lunch and Learn" held in 2023. Respondents expressed satisfaction with the lunch and choice of speakers.

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. Beginning with the November 2022 Supervisor elections, Chapter [2022-191, Laws of Florida](#), amended [s. 582.19\(1\), Florida Statutes](#), required that candidates for election to a Supervisor seat had to live in the district and have agricultural experience, as defined by the Florida Legislature. Candidates in the November 2022 election were required by [s. 582.19\(1\)\(b\), Florida Statutes](#), to sign an affirmation that they met the residency and qualification requirements.

Since the start of the January 2023 term, no Supervisors have been appointed. In response to the performance review, the District provided M&J with a written list of the qualifications that meet the agricultural experience requirements of [s. 582.19\(1\), Florida Statutes](#), for the five current Supervisors.

The Hillsborough Supervisor of Elections has provided M&J with the statutorily required affirmations of qualification for Supervisors who have served since January 2023.

Two of the five Supervisor seats are up for election in November 2024.

Notices of Public Meetings

Section [189.015, Florida Statutes](#), requires that all Board meeting minutes 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.

The District posts meeting minutes on its public website. No other notices have been posted in local newspapers, confirmed by a review of local public notice archives.

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 may deny the public an opportunity to attend meetings and participate in District business. Violation of [ch. 50, Florida Statutes](#), may subject District Supervisors and staff to penalties, including fees, fines, and misdemeanor charges, as outlined in [s. 286.011, Florida Statutes](#). Additionally, business conducted at such meetings may be invalidated.

Recommendation: The District should consider improving its meeting notice procedures to ensure compliance with [s. 189.015](#) and [ch. 50, Florida Statutes](#), that governed notice requirements at the time of each meeting date's applicable notice period. The District should retain records that document its compliance with the applicable statutes.

Retention of Records and Public Access to Documents

The District maintains record of meeting agendas and minutes, and was able to provide the agendas and minutes from October 2020 through April 2024 to M&J upon request. The District was able to provide some of the other existing records and documentation requested by M&J for this performance review, and includes the appropriate link to the District's Annual Financial Reports on its website. The District has noted in interviews with M&J that financial recordkeeping under the previous Executive Director was incomplete. This was also reported as a finding by auditors in the audit reports for FY21 and FY22. M&J concludes that there are notable issues with the District's records retention and public access to information as required [s. 119.021](#), *Florida Statutes*.

The District has additionally informed M&J that network storage space was reserved for the District by Hillsborough County Board of County Commissioners ("Hillsborough BoCC"), but were not made use of during the tenure of the previous Executive Director. The District has since secured County-supported computers and network credentials, and is in the process of implementing digital archiving for all District documentation.

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 assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.</p>	<ul style="list-style-type: none"> • Potential Benefit: Lessen the frequency of vacancies in the District’s positions and reduce the time that it takes to fill vacancies • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., administrative fees, donations, government grants, fees for equipment rentals, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, BMP Cost-Share Program-related expenses, property improvements, reimbursements for conference or regional meeting attendance, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), Florida Statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Allow the District to increase financial transparency and ensure that the District avoids expending more than it has allocated. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

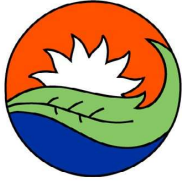
Recommendation Text	Associated Considerations
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition 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: Compliance with ch. 119, <i>Florida Statutes</i>. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and responsibilities defined in <u>s. 582.02(4)</u>, <i>Florida Statutes</i>. The strategic plan should not simply describe the District’s current programs or contracts, 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. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.</p>	<ul style="list-style-type: none"> • Potential Benefit: An actionable roadmap to address the community’s needs and a more effective method of planning and goal setting. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider refining its existing set of goals and objectives to better 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: Help focus the District resources on objectives that align with the District’s purpose and better serve the community. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider identifying performance measures and standards as part of the development of a strategic plan, such as number of interactions at outreach events. 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 toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefit: A more effective assessment of the District’s performance towards goals and objectives. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report and engaging an auditor for the preparation and submission of a Financial Audit Report to the Auditor General and Florida Department of Financial Services to ensure that the District is meeting the requirements of ss. 218.32(1)(a), 218.39(1)(c), and 218.39(1)(i), Florida Statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Avoiding penalties from Department of Financial Services for late submission. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider improving its meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, Florida Statutes, that governed notice requirements at the time of each meeting date’s applicable notice period. The District should retain records that document is compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Avoiding potential compliance issues and the resulting penalties. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

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. Hillsborough SWCD's response letter is provided on the following pages.



Hillsborough Soil and Water Conservation District

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Plant City, FL 33566
(813) 707-1652
SoilandWater@HCFL.GOV

BOARD OF SUPERVISORS

Ryan Gill
Adam Young
Robert "Myke" Morris
Chris "Bear" McCullough
Mark Proctor

Executive Director

Dr. Joe Walsh

July 16, 2024

Mauldin & Jenkins
ATTN: Dave Jahosky
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205
djahosky@mjcpa.com

Mr. Jahosky:

The Board of Supervisors, Hillsborough Soil and Water Conservation District, has received its "Performance Review – Draft Report" and appreciates the opportunity to consider and respond to the summary information provided therein. The Board is grateful for the timing of this review in that four of our five Supervisors began their terms in January of 2022 and are looking to revitalize the District and make the Board more accountable to its constituents.

Although the Board found no substantive errors with the draft report, we ask for some minor details to be better represented. Please note that the Hillsborough County Board of County Commissioners ("BOCC") has invested significant resources and energy over the years to ensure the long-term viability of the Hillsborough Soil and Water Conservation District. While the resources they provided were either ignored or taken for granted by previous District leadership, the current Board wishes to take the opportunity of this review to both acknowledge and express its deep gratitude to the County Administration for its support. With that in mind we offer the following comments.

- 1) Beginning on page 8, in addition to financial support for operating expenses and salaries, the Hillsborough County BOCC provides phone and computer equipment and IT support, a fleet vehicle and maintenance, and Human Resources service support.
- 2) On page 12, the District's programs are characterized as being "similar" to the offerings of other agencies. Please note that the service offerings of the Natural Resource Conservation Service (NRCS) are specifically tied to the existence of this District, as its local sponsor partner. The NRCS' services are delivered at the "District level" via job titles such as "District Conservationist" and "District Soil Conservationist." In counties where there is no Soil and Water Conservation District providing service, there is no nexus for the NRCS to reach potential end users. Case in point, our local NRCS office has been discussing with this District how best to partner in reaching potential end users in the adjacent Pinellas County, where that Soil and Water Conservation District was dissolved some forty years ago.
- 3) On Page 13, it should be noted that the lack of commitment in previous years (during the previous executive director's tenure) to using the human resources support systems provided by the County, which was blamed for the characteristically high turnover of staff in the District over the last ten years, also played a part in that person's dismissal in early 2023. Beginning with the appointment of the new

executive director in December 2023, the Board recognized the value of using the proscribed methods and systems provided by the BOCC. Consequently, the newly appointed executive director began a systematic review and realignment of all positions in January 2024, with the goal over the next few years of exchanging all the part-time positions for full time professional positions with skill sets in agricultural sciences, project management, and technical writing.

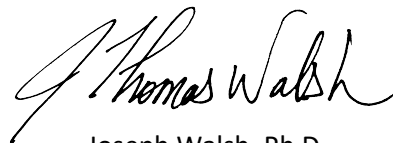
- 4) On page 14, please end the last paragraph acknowledging the following: the Board began holding its public meetings at the new location in May 2024, and was working with Hillsborough County to add virtual meeting hosting to its forum at that time.
- 5) Beginning with page 16, recommendations with respect to maintaining public records: please note that the BOCC reserved network storage space for the District's records presumably around the 2017-time frame, although the previous executive director never secured the computer resources or IT support so that the resource could be used.
 - a. Beginning in the summer/fall 2023 period, the Interim Director secured County-supported computers and networking credentials for staff.
 - b. With arrival of the new executive director in December 2023, digital archiving was implemented for all documents fundamental to financial operations and public records retention, with network storage provided for the District's exclusive use by the County Administration. In February 2024, the executive director explored records retention policies and options with the County Clerk's office and determined that between the District's use of its home page for publication of meeting schedules, agendas, and minutes, as well as of the network drive for long term archiving of all business records, the District now has the capacity for redundant records storage.
- 6) Figure 7 asserts that the HSWCD's principal office between 2020 and 2023 was owned by the USDA, which is not quite accurate. The USDA leases a commercial office suite in downtown Plant City, and for years, hosted the Hillsborough Soil and Water Conservation District as the local sponsor for NRCS programs in that space, on an -in-kind-contribution basis.
- 7) Annual Financial Reports and Audits –
 - a. FY2023 Audit was filed on time, in the month of June 2024.
 - b. The District is already initiating steps to procure its 2024 Audit through the County's procurement process. Our goal is to deliver records to our selected CPA firm early every year, and our first target date for state filing, under this more formal process is January 1st 2025.

In closing, The Board wishes to thank the OPPAGA consultants, Mauldin & Jenkins, as well as the contributing staff of Hillsborough County Administration for their efficient support of this effort. The Board views this effort and the resulting report as a foundation for rebuilding the District's strategic plan, mission, annual work plan and performance measures and goals.

On Behalf of the Board of Supervisors,



Ryan Gill
Chairman/District 2 Supervisor



Joseph Walsh, Ph.D.
Executive Director