

Manatee River 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

- The Board of Supervisors for Manatee River Soil and Water Conservation District met most months during the review period (October 1, 2020, through April 30, 2024) – remaining active in providing oversight to the District.
- The majority of Manatee River Soil and Water Conservation District’s programs and activities are intended to provide conservation-related education to members of the community – especially students in the District.
- Manatee River Soil and Water Conservation District shares staff with neighboring Sarasota Soil and Water Conservation District, Manatee and Sarasota Counties, and the Natural Resources Conservation Service. The staff are employed and paid by the Counties’ boards of county commissioners; the District does not employ any staff independently.
- Manatee River Soil and Water Conservation District receives regular revenues from multiple sources, and both revenues and expenditures have increased during the review period, with expenditures surpassing revenues in Fiscal Year 2022 – 2023.
- Manatee River Soil and Water Conservation District’s operations are not currently guided by a strategic plan, though the District does have an operations plan from 2017 that staff utilize. The Development of a strategic plan that includes written goals and objectives as well as performance measures and standards could assist the District in ensuring a consistent direction for the District’ future prioritization of programs and activities.

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 Manatee River Soil and Water Conservation District (“Manatee River 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* delineates 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 2017 Plan of Operations was prefaced with a statement of the District’s mission, which is to “focus on working voluntarily with private landowners to provide technical assistance which will result in the beneficial use and conservation of water and in maintaining or improving water quality and other natural resources. Our priority work area is within the Lake Manatee Watershed, which provides drinking water for Manatee County residences.”

Service Area

When the District was established in 1945,¹ the service area included the entirety of Manatee County, and the borders and territory remain the same. The District’s service area includes unincorporated Manatee County; the County’s five cities and one town;² and part or all of the following federal and State conservation lands:

- Edward W. Chance Reserve
- Flatford Swamp in the Upper Myakka River Watershed
- Lake Manatee State Park
- Moody Branch Wildlife and Environmental Area
- Myakka River State Park
- Passage Key National Wildlife Refuge
- South Fork State Park
- Terra Ceia Aquatic Preserve and State Park
- Wingate Creek State Park

¹ McLendon, H. S. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1944 - December 31, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

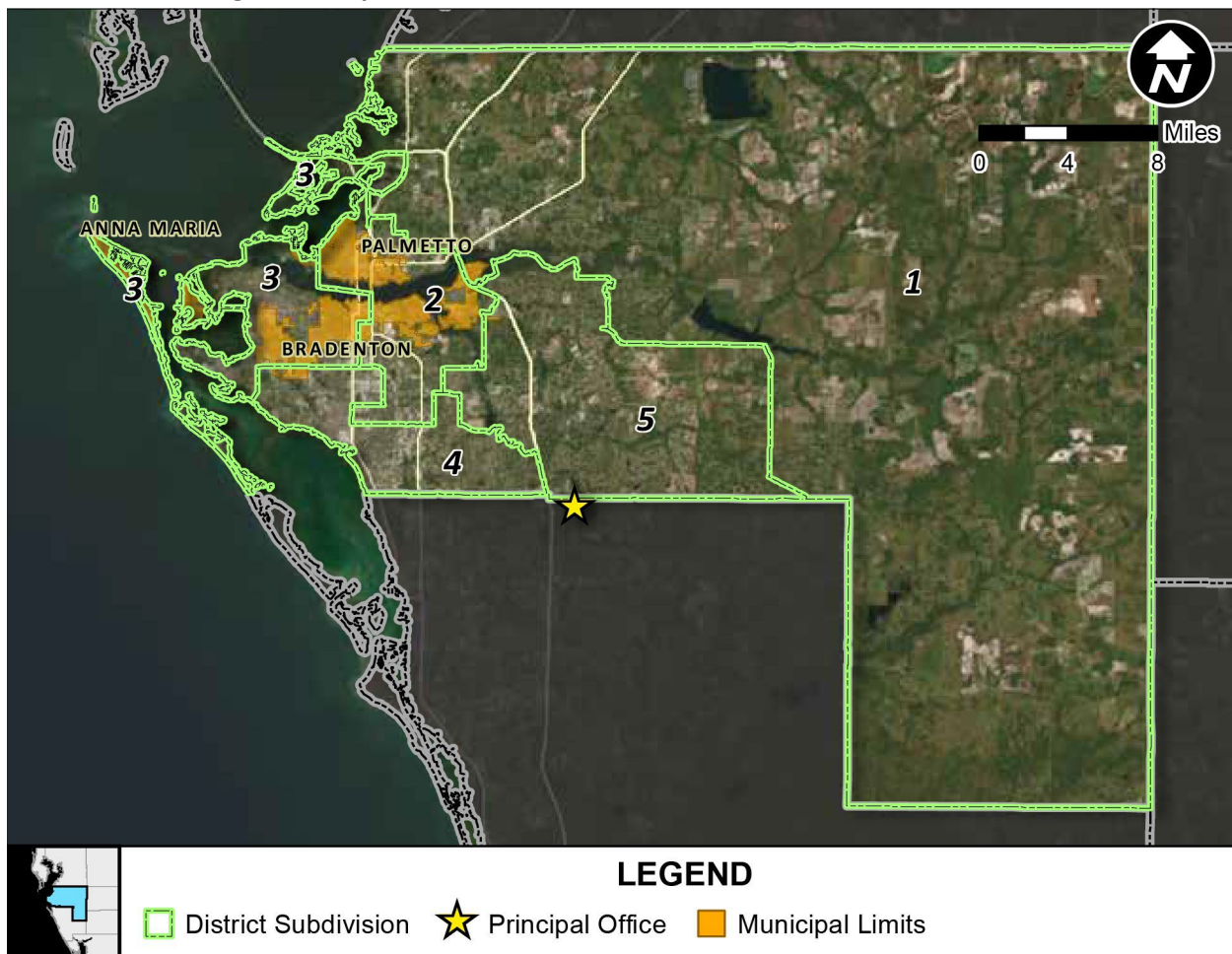
² Cities: Anna Maria, Bradenton, Bradenton Beach, Holmes Beach, Palmetto. Town: Longboat Key.

The District is bounded on the north by Hillsborough County, east by DeSoto and Hardee Counties, south by Sarasota County, and west by The Gulf of Mexico. The total area within the District is 893 square miles, with 743 square miles of land and 150 square miles of water.

The District’s primary office is located at 6942 Professional Parkway, Sarasota, Florida 34240 – the United States Department of Agriculture’s Manasota service center, located in Sarasota County, alongside the Natural Resources Conservation Service. The District meets at 1303 17th Street West, Palmetto, Florida 34221 – the University of Florida’s Institute of Food and Agricultural Sciences Extension Office in Manatee County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in [Rule 5M-20.002\(3\)\(a\)29, Florida Administrative Code](#), showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

Figure 1: Map of Manatee River Soil and Water Conservation District



(Source: Manatee County GIS, Florida Commerce District Profile)

Population

Based on the Florida Office of Economic and Demographic Research’s population estimates, the population within the District’s service area is 439,566, as of April 1, 2023.

District Characteristics

Manatee River SWCD is located in the west-central part of the state of Florida. The economy of the service area is diversified and is supported primarily by services, retail, manufacturing, tourism, and agriculture.³ The six incorporated municipalities that are located partially or wholly within the District are situated in the western part of the district, around the mouth of the Manatee River and on Gulf Coast barrier islands. The eastern and southeastern regions are primarily rural areas with a large agricultural presence. The areas near water are usually frost free year-round, providing soils that are suitable for growing gladiolus for bulbs and cut flowers, in addition to citrus, tomatoes, cabbage, peppers, lettuce, and other vegetation. Manatee County ranks first in the state in tomato production, with 45% of the tomato acreage in Florida. The District generally sees threats from severe hurricanes that form in the Caribbean Sea, of which approximately one in five will strike the peninsula of Florida. When a hurricane occurs, the accompanying rains damage the crops as much or more than the wind. The District lies within the Floridian section of the Coastal Plain province and consists almost entirely of Coastal Lowlands. The Coastal Lowlands are made up mainly of nearly level plains that have emerged from the sea. Some areas in the central and northeastern parts are gently rolling hills, with elevations ranging from slightly lower than 150 feet to sea level.⁴

The District presents a distinct blend of urban and rural landscapes, fostering unique challenges and needs for agricultural stakeholders. Crop diversity and resilience are crucial, necessitating tailored approaches to water management, irrigation, and disaster preparedness, especially in the face of recurrent hurricanes. Soil conservation and management efforts are essential to combat erosion, preserve fertility, and mitigate nutrient runoff, requiring education, outreach, and adoption of best management practices. Additionally, effective water resource management is imperative, emphasizing water quality monitoring, stormwater management, soil drainage, and research-driven innovation to ensure sustainability and resilience in the face of climate variability and environmental pressures.

I.B: Creation and Governance

Manatee River SWCD was chartered on May 15, 1945,⁵ as the Manatee River 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](#)”).⁶ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, which automatically renamed the District to the Manatee River Soil and Water Conservation District.⁷

³ Manatee County, Florida. 2023. "Fiscal Year 2024 Adopted Budget and Fiscal Year 2025 Planned Budget." Budget Book, Financial Management Department, 18-23.

⁴ United States Department of Agriculture. 1983. "Soil Survey of Manatee County, Florida." Soil Conservation Service, 1-5, 43-56. <https://archive.org/details/manateeFL1983>.

⁵ McLendon, H. S. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1944 - December 31, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁶ s. [582, Florida Statutes](#)

⁷ ch. [65-334, Laws of Florida](#)

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*.⁸

As of the date of this report, the District has five Supervisors. Based on a list of written qualifications for each Supervisor provided by the District, M&J has determined the current Supervisors meet the residency and agricultural qualifications in s. 582.18(1), *Florida Statutes*. During the review period (October 1, 2020, through April 30, 2024), there have been two vacancies on the Board – one between December 2022 and January 2023 and one between June and August 2023, 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	John O’Connor								David Jackson		Mike Ingram				
2	Ben King														
3	Julie Tillett														
4	Paul Howard														
5	Callon “Buddy” Keen, Jr.														

(Source: Manatee River SWCD Board meeting minutes)

During the review period, the District Board met 38 times⁹ 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 (April) and 2023 (January).

The Manatee County Board of County Commissioners has adopted a Comprehensive Plan (“Comp Plan”) that encourages coordination with Manatee River SWCD and other conservation-related public entities. The following Comp Plan policies apply to the District:

- Policy 3.2.1.3, to improve water quality in the Lake Manatee, Evers Reservoir, and Peace River watersheds.
- Policy 3.2.1.4, to ensure evaluation of the appropriateness of Forest Management Plans when included in Conservation Plans for the Lake Manatee, Evers Reservoir, and Peace River watersheds.
- Policy 4.2.1.5, to encourage the use of Best Management Practices to reduce nitrogen and phosphorous runoff within the Coastal Planning Area.

⁸ 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*

⁹ Meetings occurred in October, November, and December 2020; January, February, March, April, May, June, July, August, September, October, and November 2021; February, March, April, May, June, July, September, October, November, and December 2022; January, February, March, April, May, June, August, September, October, November, and December 2023; and February, March, and April 2024.

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.

The following list identifies programs conducted by the District during the review period.

- Envirothon
 - An outdoor competition in which students apply skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues.
- Speech Contest
 - A contest that gives students the opportunity to practice public speaking based on conservation-related prompts.
- Land Judging
 - A competition that allows students from local 4-H and FFA chapters to compete and show their knowledge of soil science, home site evaluation, and conservation practices on a parcel of land.
- Farm Tours
 - Participants take a guided bus tour of local farms to highlight the importance of agriculture to the area.
- Environmental Quality Incentives Program ("EQIP")
 - A conservation practice incentive program administered by the National Resources Conservation Service ("NRCS"). EQIP provides financial and technical support to agricultural producers and forest landowners to address natural resource concerns.
- Conservation Stewardship Program
 - An NRCS-administered program that provides financial and technical support to agricultural producers for the enhancement of conservation practices.

The District also conducted activities during the review period. Supervisor and staff attendance at local meetings, Association of Florida Conservation Districts area and annual meetings, National Association of Conservation District meetings, and administrative training comprised the District's activities.

The District also provides financial support and donations to organizations such as the Prospect Beef Show, the Ellis Putnal Memorial Fund, the Manatee County 4-H association, and the FFA chapters of local middle and high schools.

The District publishes an annual gazette that includes a summary of programs, attendance numbers, volunteer counts, and winners of competitions. This document serves as the District's annual report.

I.D: Intergovernmental Interactions

The District regularly interacts with the following federal agencies, state agencies, and public entities:

- United States Department of Agriculture’s (“USDA”) Natural Resources Conservation Service (“NRCS”)
- Sarasota Soil and Water Conservation District
- Manatee County Board of County Commissioners (“MBoCC”)
- Sarasota County Board of County Commissioners (“SBoCC”)
- University of Florida’s Institute of Food and Agricultural Sciences Extension office in Manatee County (“UF/IFAS Extension”)
- Florida Department of Agriculture and Consumer Services (“FDACS”)

NRCS

The District staff operate out of the USDA Manasota service center. The District has an Unfunded Cooperative Agreement with NRCS, giving District employees access to the office, computers, printers, and NRCS technical information. In exchange, the District agrees to adopt NRCS policies, including advocating for an effective natural resource conservation program. Approximately 50% of staff work is allocated to the promotion and support of NRCS programs. NRCS primarily interacts with District Supervisors through the NRCS District Conservationist Report during Board of Supervisors (“Board”) meetings.

Sarasota Soil and Water Conservation District

Manatee River SWCD and Sarasota Soil and Water Conservation District share staff, all of whom are employed by either MBoCC or SBoCC. These District staff have obligations to both Manatee River SWCD and Sarasota Soil and Water Conservation District. The two districts have different Boards that meet separately. The two districts jointly host the annual Manasota Regional Envirothon.

MBoCC

MBoCC employs two full-time staff who are assigned part-time to support the District: a Soil Conservation Planner and a Soil Conservation Supervisor. The District executed a Memorandum of Understanding with MBoCC in 1986, stating that both parties would provide services and programs to the public and private sectors, in areas including agricultural waste management and youth education.

SBoCC

SBoCC employs a full-time Administrative Assistant who is assigned part-time to support the District. SBoCC has agreements with Sarasota Soil and Water Conservation District, but not with Manatee River SWCD.

UF/IFAS Extension

The District holds its monthly Board Supervisor meetings in the UF/IFAS Extension building. The Administrative Assistant staff position, employed and funded by SBoCC, allocates 70% of their duties to administrative support for the UF/IFAS Extension in Sarasota County. The Soil Conservation Planner and Supervisor positions, employed and funded by MBoCC, allocate about 20% of their duties to support the UF/IFAS Manatee County Extension Service.

FDACS

The FDACS Office of Agricultural Water Policy (“OAWP”) has field staff located around the state who work directly with the districts as their FDACS liaisons. Following are some of the programs and partnerships provided through FDACS/OAWP. Best Management Practices (BMP) Development and Cost-Share Program. FDACS keeps the board informed of cost share program opportunities and updates about Best Management Practices enrollment. Manatee River SWCD and FDACS share information with their clientele about available programs.

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. Descriptions of the District’s resources and the change in resources over the review period (October 1, 2020, through April 30, 2024) will be included in section II.B (Resource Management) of this report.

Figure 3: Fiscal Year 2023 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$10,505	\$12,224	\$0

(Source: Manatee River SWCD check register, bank statements)

Figure 4: Fiscal Year 2023 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	3	0	0
Total	0	3	0	0

(Source: Interviews with District staff)

Figure 5: Fiscal Year 2023 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	1	1 leased by the United States Department of Agriculture	1 Principal Office

(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
- Performance Management
- Resource Management
- Organization and Governance

II.A: Service Delivery

Overview of Services

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

Envirothon

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. The event is jointly hosted by Manatee River SWCD and Sarasota Soil and Water Conservation District, with students from schools in both school districts participating. Students in grades 9-12 work in teams to compete at a local or regional or state level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers each year. According to the District's annual gazettes,¹⁰ 55 students participated in FY21, 133 students participated in FY22, and 140 students participated in FY23. Volunteers helped staff run the competition, with the number of volunteers between eight and 17 for the Envirothons held within the review period.

Farm Tours

Participants take a guided bus tour of local farms to highlight the importance of agriculture to the area. Supervisors serve as tour guides and relay points of interest as well as historical and anecdotal information. Supervisors and District staff also coordinate the attendees during the event. The FY21 Farm Tour was not held due to the COVID-19 pandemic. According to the District's annual gazettes, 80 people participated in the Farm Tour in FY22 and 90 people participated in FY23.

¹⁰ An annual report that includes a summary of programs, attendance numbers, volunteer counts, and winners of competitions.

Speech Contest

The Speech Contest is sponsored by the District following rules and guidance provided by the Association of Florida Conservation Districts (“AFCD”) and the Florida Conservation District Employees Association. The contest is open to sixth through 12th grade students from the District’s service area. Students create an original speech based on a common conservation-related prompt set by AFCD, usually based on the National Association of Conservation Districts’ Speech, Poster, and Photo Contests topic. The winner of the District-level Public Speaking Contest advances to compete at the regional and State levels. According to the District’s annual gazettes, three students participated in the contest in FY21, two participated in FY22, and three participated in FY23. Volunteers work with staff to run the contest, with a consistent number of three volunteers for the Speech Contests held within the review period.

Land Judging Competition

The Land Judging Competition allows students from local 4-H and FFA chapters to compete and show their knowledge of soil science, home site evaluation, and conservation practices on a parcel of land. The winners of the local level Land Judging Competitions advance to compete at the state level competition. The District does not have any involvement in the Land Judging competition beyond the regional level. According to the District’s annual gazettes, 31 students participated in the competition in FY21, 31 students participated in FY22, and 46 students participated in FY23. Volunteers work with staff to run the competition, with a consistent number of seven volunteers for the Land Judging Competitions held within the review period. Each year the State contest is hosted by a different Soil and Water Conservation District. In April 2024, Manatee River SWCD hosted the state event in Manatee County. 144 students from around the state competed.

Environmental Quality Incentives Program

The Natural Resources Conservation Service (“NRCS”) administers the Environmental Quality Incentives Program (“EQIP”). EQIP is a conservation practice incentive program that provides financial and technical support to agricultural producers and forest landowners to address natural resource concerns. District Supervisors and staff help promote EQIP to local agricultural producers. In addition to helping with program outreach, the Soil Conservation Planner and Soil Conservation Supervisor assist NRCS with program applications, eligibility of applicants, conservation planning, site visits, documentation, and contract management.

Conservation Stewardship Program

The NRCS administers the Conservation Stewardship Program (“CSP”), a conservation enhancement program. CSP provides financial and technical support to agricultural producers through the development of a conservation plan that enhances the landowner’s existing efforts, decrease the need for agricultural inputs, improve crop resiliency, and/or develop wildlife habitats. District Supervisors and staff help promote CSP to landowners as an incentive program for implementing conservation practices. In addition to helping with program outreach, the Soil Conservation Planner and Soil Conservation Supervisor assist NRCS with program applications, eligibility of applicants, conservation planning, site visits, documentation, and contract management.

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 (Envirothon, Farm Tour, Speech Contest, and Land Judging Competition), activities related to conducting trainings, attendance at meetings, and the provision of financial support align with the District's purpose to conduct conservation education programs. The promotion of EQIP and CSP align to the District's authority to demonstrate best management practices and conservation projects.

Participation in District programs has increased over the review period. Increased funding from private donors has made the District's current offerings sustainable and within the financial means of the District. The District's largest event, Envirothon, has its transportation expenditures reimbursed by the Manatee County school district. The District's second largest event, the annual Farm Tour, is fully funded by tour registration fees. M&J has not identified any alternate methods for the District to provide services that would reduce costs or improve performance.

Comparison to Similar Services/Potential Consolidations

The District and the University of Florida's Institute of Food and Agricultural Sciences Manatee County Extension Office ("UF/IFAS Extension") collaborate on outreach events in the community. The District focuses on sponsoring activities to involve youth in conservation education and local agriculture. The UF/IFAS Extension provides experts to speak at community events involving students and local producers. The UF/IFAS Extension addresses the need in the community for expertise and research in the agricultural field on behalf of the University of Florida. The District and UF/IFAS Extension are able to help each other benefit the local agricultural community and the goals of soil and water conservation.

The District and the Manasota office of NRCS share a similar mission of promoting NRCS programs and assisting local agriculture producers in applying for assistance under EQIP and CSP. The District assistance could be replaced by NRCS staff. The staff time allocated and paid by MBoCC and SBoCC for this work supports the local conclusion that county resources are necessary to support these initiatives.

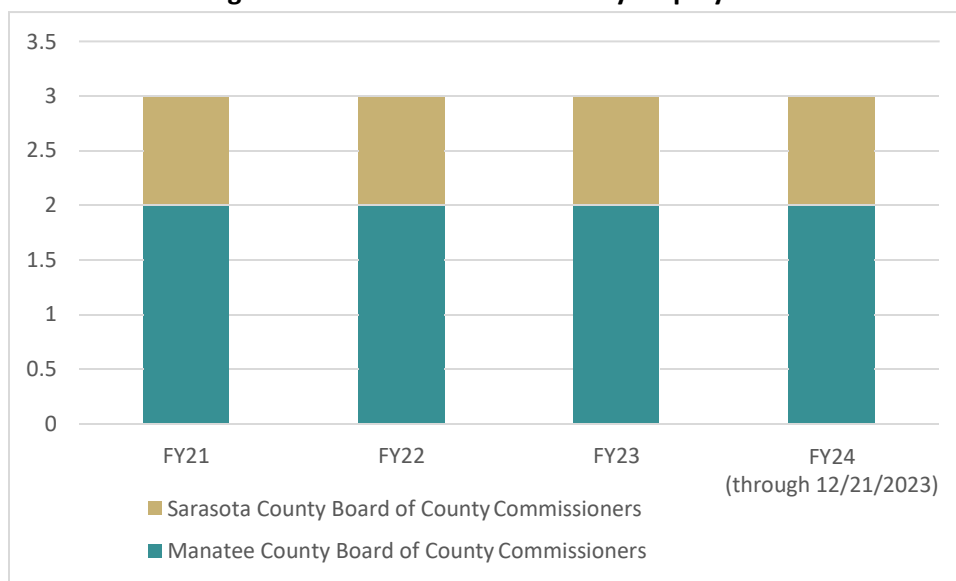
The District and the Manatee School District invest time and resources into the regional Envirothon event, which involves eight high schools in Manatee and Sarasota Counties. The District has acquired significant event sponsorship funding by The Mosaic Company, a producer of phosphate with a location in Manatee County, to offset costs. The District oversight has contributed to the event success.

II. B: Resource Management

Program Staffing

The Manatee County Board of County Commissioners ("MBoCC") employs two full-time employees who are assigned part-time to the District – a Soil Conservation Planner and a Soil Conservation Supervisor. The Sarasota County Board of County Commissioners ("SBoCC") employs a third full-time employee who is assigned part-time to the District, an Administrative Specialist. The District does not reimburse either county for personnel costs. The District does not employ any other full-time staff, part-time staff, or contract staff, and uses volunteers to assist in programs. As shown in Figure 6, the District staff remained the same during the review period (October 1, 2020, through April 30, 2024).

Figure 6: Allocated District Staff by Employer¹¹



(Source: Interviews with District staff, job descriptions)

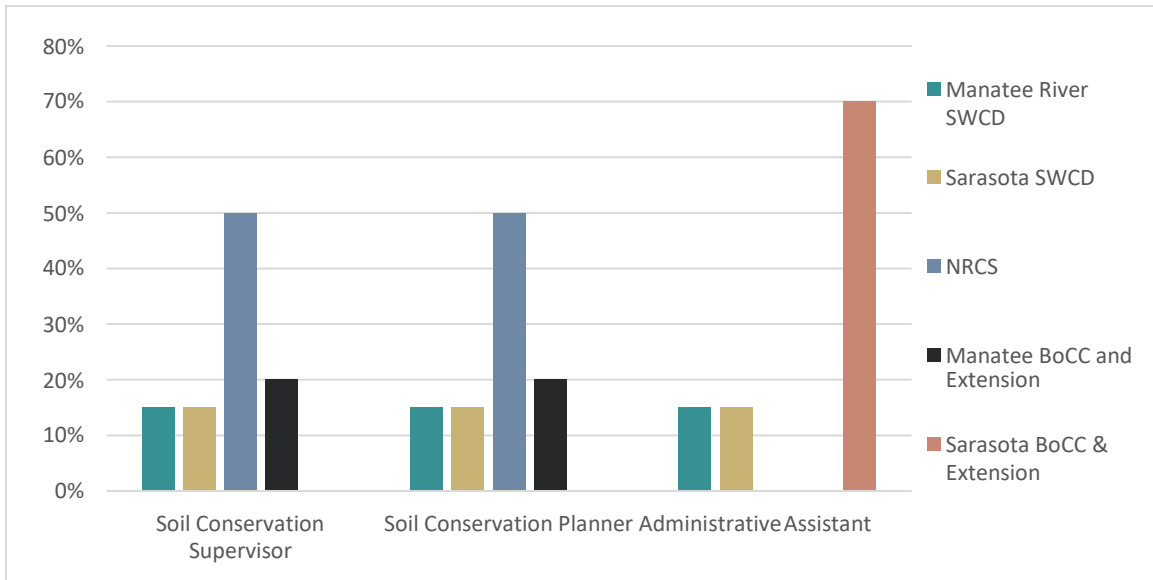
The Soil Conservation Supervisor conducts environmental evaluations, accepts applications for Natural Resources Conservation Service (“NRCS”) programs, and prepares Resource Management Systems for landowners and agricultural managers. There has been no turnover in this position during the review period.

The Soil Conservation Planner explains NRCS programs to landowners, conducts environmental evaluations, and prepares conservation plans. Three people held the position during the review period, with a vacancy in August 2021 and a vacancy from December 2022 to April 2023, as shown in Figure 8.

The Administrative Assistant assists in the assists with events, meeting minutes, and financial reporting. Two people held the position within the review period with a vacancy from August 2021 to December 2021, as illustrated in Figure 8. The position was subsequently vacated in April 2024.

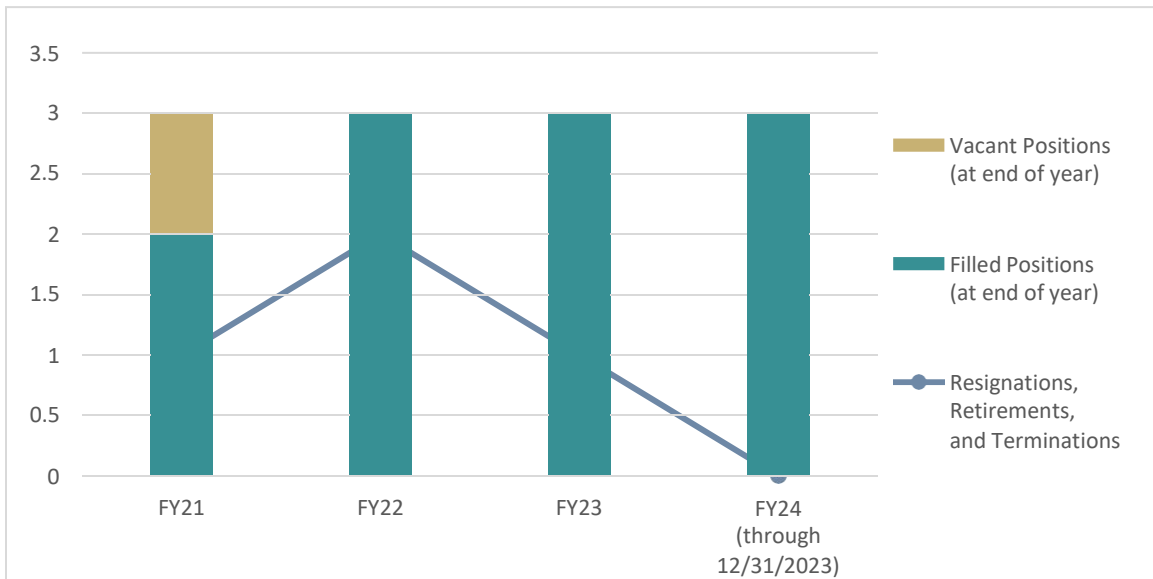
¹¹ Tables in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

Figure 7: Staff Responsibilities by Percentage



(Source: Job descriptions for District staff)

Figure 8: Retention and Turnover



(Source: District's written responses to M&J questions)

Equipment and Facilities

The District does not lease or own any facilities, vehicles, or major equipment. The District's inventory is limited to small quantities of general supplies used in events, which total less than \$250. This figure is supported by the District's Annual Financial Reports, as submitted to the Florida Department of Financial Services, which lists the only District asset as cash.

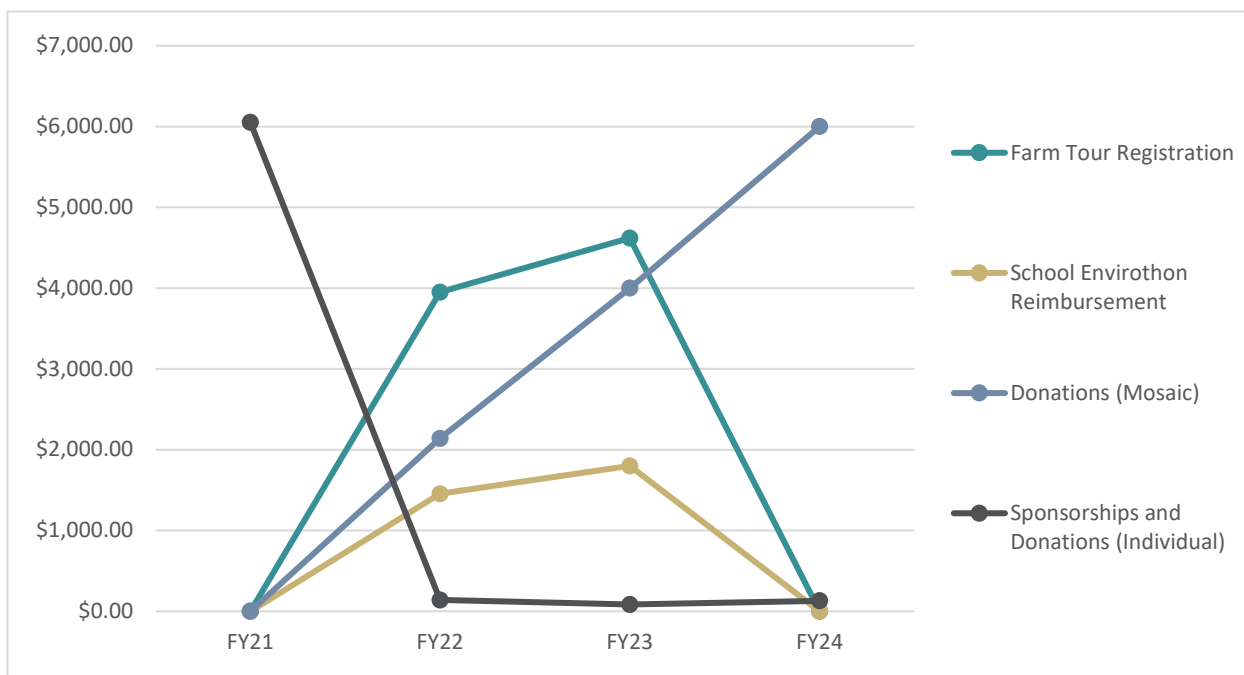
Manatee River SWCD has an agreement with NRCS that allows District staff to use office space in the United States Department of Agriculture’s Manasota service center, computers, and printers at no cost. In exchange, the District agrees to adopt NRCS policies and report on activities and accomplishments. District Supervisors also use meeting space at the UF/IFAS Extension at no cost, per an informal agreement with the Extension office. The number of offices was unchanged within the review period.

Current and Historic Revenues and Expenditures

The District’s revenues, as shown in Figure 9, are categorized as follows.

- Farm Tour revenue is comprised of tickets and sponsorships. The District did not have any Farm Tour revenues in FY21 as the event was not held due to the Covid-19 pandemic. Farm Tour revenues for the remainder of the review period are \$3,950 in FY22, \$4,620 in FY23, and \$3,300 in FY24 as of February 2024 (the chart in Figure 9 ends December 31, 2023, to maintain consistency across all district reports).
- The Mosaic Company, a fertilizer producer with mines in the District’s service area, began making annual donations to the District in May 2022. The District received \$2,140 in FY22, \$4,000 in FY23, and \$6,000 in FY24. These donations from Mosaic comprise the vast majority of the District’s non-Farm Tour revenues.
- The District receives reimbursement from the School District of Manatee County for the transportation costs incurred for Envirothon. No reimbursement was made in FY21 as the event was held virtually. The District was reimbursed \$1,455 in FY22 and \$1,800 in FY23 for these travel costs.
- The District held a one-time raffle in FY21 that raised \$5,821. The raffle was held as other District events were canceled due to the COVID-19 pandemic.

Figure 9: Total Revenues by Source

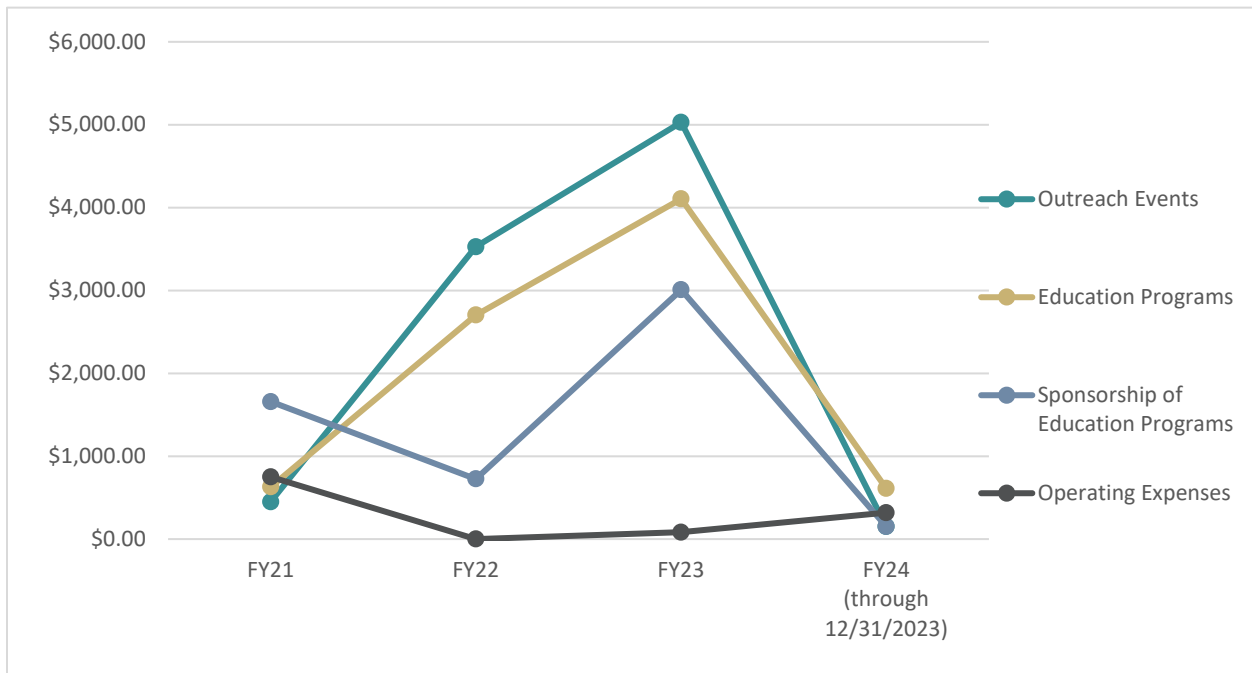


(Source: Manatee River SWCD check register, bank statements)

The District’s expenditures, as shown in Figure 10, are categorized as follows.

- The Education Programs line consists of three groups of expenditures. The National Association of Conservation Districts (“NACD”) Speech Contest expenditures represent competition prizes. The FFA Land Judging Contest expenditures represent competition prizes, portable restroom facilities for the event, and a tent. The cause of the increase in Land Judging expenditures in FY23 was the rental of a tent for \$738. The majority of the Envirothon expenditures are covered by the School District of Manatee County, which reimburses the District for transportation costs. The Envirothon was not held in FY21 due to the COVID-19 pandemic. The Envirothon for FY24 had not been held yet as of December 31, 2023.
- Outreach events represents the Farm Tour expenditures. The Farm Tour event was not held in FY21 due to the COVID-19 pandemic. Farm Tour expenditures include insurance, transportation, food, and a sound system. The Farm Tour expenditures increased due to increased transportation costs, from \$1,730 in FY22 to \$3,075 in FY23. A portion of that increase is due to the District making a \$675 down payment for the FY24 Farm Tour within the FY23 fiscal year. The Farm Tour expenditures are covered by the event’s registration fees, with revenues exceeding expenditures in FY22 and FY23.
- Sponsorship of Education Programs represents scholarships, funds, and conservation award expenditures. The funding of FFA and 4-H Conservation Awards increased from \$726 in FY22 to \$1,858 in FY23.
- Operating Expenses are comprised of website hosting costs. This line also captures the one-time \$750 expenditure incurred purchasing the item that was raffled in FY21 to raise funds during the COVID-19 pandemic.

Figure 10: Total Expenditures by Program



(Source: Manatee River SWCD check register, bank statements)

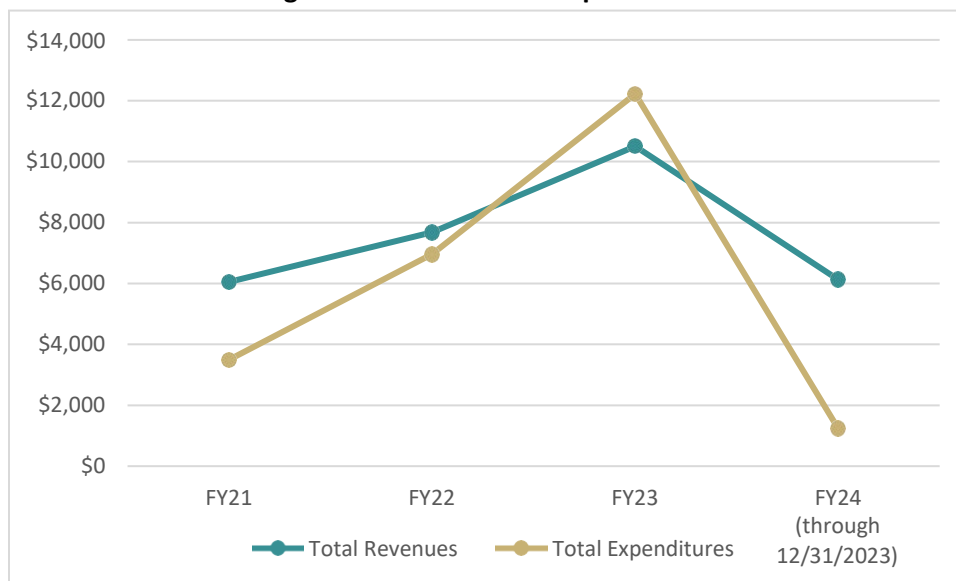
The District’s budgets are not consistently updated in the case of canceled events or other major disruptors to the District’s programming. According to the District-published annual gazette, the 2021 Farm Tour was canceled due to the COVID-19 pandemic, but the budget for the Farm Tour in FY21 was the same as other, non-canceled years. There are few, if any, changes made to individual budget items year over year. Additionally, the Mosaic donations were not updated in the budget, giving the District the appearance of running a deficit. An improved budgeting process that is more responsive to changing circumstances would help the District budget more accurately and plan more effectively.

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.*, program registration fees, donations, reimbursements, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (*e.g.*, sponsorship of programs and activities, conduct of educational contests, operating expenses, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), *Florida Statutes*.

Trends and Sustainability

The District’s programs are sustainable as they currently operate, due in large part to a sponsorship the District has historically received. Revenues from The Mosaic Company grew from individual event sponsorships to an annual donation for which the Board determines the amounts to request. The District received funding from Mosaic in FY22 of \$2,140, with increases to \$4,000 in FY23 and to \$6,000 in FY24. The revenues, however, are not accurately reported on the District’s annual budget, causing the District to appear to be running a deficit. While the District’s FY23 expenditures of \$12,224 exceeded revenues of \$10,505, the District had surpluses of \$2,564 in FY21 and \$678 in FY22, as shown in Figure 11. The District’s cash balance has increased over the review period, with \$30,238 at the end of FY21 and \$33,900 as of December 2023. This supports the District’s long-term viability as it is able to increase its cash balance while operating normally. The District funds are held in a business checking account that does not earn interest.

Figure 11: Revenues vs. Expenditures



(Source: Manatee River SWCD check register, bank statements)

The District should consider diversifying its revenue sources, as it is currently receiving the majority of its revenues from a single event (Farm Tour) and a single donor (Mosaic). Those two sources comprised 79% of revenues in FY22 and 82% of revenues in FY23. Reliance on a concentrated group of revenue sources increases the risk of District operations being severely impacted were a revenue source to disappear. While an issue for both sources, the risk lies more in the Mosaic donations than the Farm Tour revenues. This is because, were the farm Tour to be canceled, the District would not receive the event's revenues but would also not incur the event's expenditures.

Recommendation: The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District.

Recommendation: The District should consider capitalizing on the current higher interest rates by developing and formally adopting a more robust investment policy. The District's investment policy should include a process for estimating the District's annual expenditures in order to determine what portion of the District's reserves can be dedicated to interest-bearing investments. The District's investment policy should provide the District's Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District's funds and ensure availability of funds when needed.

II.C: Performance Management

Strategic and Other Future Plans

In 2017, the District developed a Plan of Operations that outlined the monthly tasks needed to make sure the various events could be funded and conducted. The District has not taken the development and goal-setting steps necessary to label this a strategic plan, which would require a clear statement of District goals and actionable steps to achieve those goals. This Plan of Operations was approved and adopted. This was the last time such a plan was approved and adopted, and District employees have stated in conversations with M&J interviewers that, if the Board were to create a 2024 version of this document, it would likely be very similar to the 2017 version. The District does not have a documented strategic planning process in place currently.

Recommendation: The District should consider drafting a multi-year strategic plan to establish long-term priorities based on the District's purpose and vision. The District should, as a part of this strategic planning effort, develop an annual Plan of Operations to establish short-term priorities and ensure the District meets the goals of the multi-year plan. Both strategic plans should not simply describe the District's current programs, but rather address the needs of the community and the changing land use patterns within the District's service area.

Goals and Objectives

Based on interviews of District staff and Supervisors, any goal or objective-setting performed by the District is unwritten. Informally, the Board's goals revolve around maintaining their ability to conduct their annual events, such as the Envirothon, Speech Competition, Land Judging Competition, and Farm Tour. In interviews with M&J, District staff indicated that the objectives of the District are to educate school-age children in conservation starting early, impart the importance of water conservation to local farmers, and disseminate United States Department of Agriculture and Natural Resources Conservation Service ("NRCS") information to local agricultural producers, along with information on available FDACS and Southwest Florida Water Management District programs.

Recommendation: The District should consider refining its unwritten 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 Unfunded Cooperative Agreement that the District maintains with NRCS specifies that the District must provide an annual report of activities and accomplishments each fiscal year. The District publishes an annual gazette that includes a summary of programs, attendance numbers, volunteer counts, and winners of competitions. District staff indicated in email correspondence with M&J staff that this gazette satisfies the annual report requirement for NRCS.

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 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 goal-setting process, and the documentation they do have about the District and its operations does not have clear and measurable goals and objectives. The District lacks the ability to measure progress effectively, due to both the absence of clearly articulated long-term goals and the short-term objectives to aid decision making. The District lacks corresponding performance measures to improve accountability and help them reach those goals.

Annual Financial Reports and Audits

Pursuant to Section 218.32, Florida Statutes, the District is required to submit an Annual Financial Report every fiscal year by the compliance deadline 9 months after the end of the fiscal year (June 30 of the following year). The District has filed its Annual Financial Reports within the compliance deadline for FY21, FY22, and FY23.

Section 218.39, Florida Statutes, states that special districts with revenues and expenditures in excess of \$50,000 are required to engage an independent auditor to conduct a financial audit. The District does not meet the threshold to require an audit.

Performance Reviews and District Performance Feedback

The only program where the District seeks feedback is the Farm Tour. After the guided farm tours conclude, the group of attendees are surveyed as a bus group. Feedback received from 72 of the 90 event participants in FY23 rated most aspects of the Farm Tour (guides, stops, transportation, and value of the tour) as “Excellent.” Areas where the Farm Tour received more critical feedback were the food provided and the ticket cost.

II. D: Organization and Governance

Election and Appointment of Supervisors

Starting with the November 2022 Supervisor elections, Chapter [2022-191](#), *Laws of Florida*, amended [s. 582.19\(1\)](#), *Florida Statutes*, and 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. M&J requested the elected Supervisors' affirmations as part of a public records request to the Manatee County Supervisor of Elections, but has not received any documentation in response to this request. However, District staff provided a written statement detailing each Supervisors' qualifications, which are consistent with the residency and agricultural experience qualifications in [s. 582.19\(1\)](#), *Florida Statutes*.

Since the start of the January 2023 term, two Supervisors have been appointed (one of whom subsequently resigned). 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 six Supervisors who held a seat at any point since January 2023. As mentioned in reference to elected Supervisors, M&J has not received documentation from the Manatee County Supervisor of Elections, and therefore, M&J is unable to confirm if either of the appointed Supervisors signed an affirmation of qualifications. These signed affirmations are required to ensure that both elected and appointed Supervisors meet the residency and qualification requirements of [s. 582.19\(1\)](#), *Florida Statutes*.

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

Recommendation: The District should consider collaborating with the Manatee County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations 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 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 (October 1, 2020, through April 30, 2024), and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

Notices of the Manatee River SWCD Board meetings are emailed to the *North River News* a month before each meeting with a notice to publish. The District also posts meeting notices on bulletin boards in the University of Florida's Institute of Food and Agricultural Services Extension Office in Manatee County, the United States Department of Agriculture Manasota service center, and submitted to the *Florida Administrative Register* for publication. The District has met the [s. 189.015](#), *Florida Statute*, requirement to publicly notice regular and special Board meetings.

Retention of Records and Public Access to Documents

The District maintains record of meeting agendas and minutes from October 2020 through the most recent meetings, and was able to provide the agendas and minutes to M&J on request. The District was able to provide 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. M&J concludes that there are no notable issues with the District's records retention and public access to information as required [s. 119.021](#), *Florida Statutes*.

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 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 (<i>e.g.</i>, program registration fees, donations, reimbursements, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (<i>e.g.</i>, sponsorship of programs and activities, conduct of educational contests, operating expenses, 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"> • Benefits of the change would allow for the District to improve the accuracy of the budget process and enable District Supervisors to make more informed planning decisions. • An adverse consequence of the change includes more time and effort by District Supervisors and staff. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District.</p>	<ul style="list-style-type: none"> • Benefits of the change would increase the District’s financial stability and long-term viability. It would also reduce the risk of District programs being severely impacted were an individual revenue source to cease. • An adverse consequence of the change includes more time and effort by District Supervisors and staff. • M&J does not anticipate any additional funding needed. • 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 capitalizing on the current higher interest rates by developing and formally adopting a more robust investment policy. The District's investment policy should include a process for estimating the District's annual expenditures in order to determine what portion of the District's reserves can be dedicated to interest-bearing investments. The District's investment policy should provide the District's Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District's funds and ensure availability of funds when needed.</p>	<ul style="list-style-type: none"> • Benefits of the change would allow better use of the District's cash balance with higher interest rates • An adverse consequence of the change includes more time and effort by District Supervisors and staff. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider drafting a multi-year strategic plan to establish long-term priorities based on the District's purpose and vision. The District should, as a part of this strategic planning effort, develop an annual Plan of Operations to establish short-term priorities and ensure the District meets the goals of the multi-year plan. Both strategic plans should not simply describe the District's current programs, but rather address the needs of the community and the changing land use patterns within the District's service area.</p>	<ul style="list-style-type: none"> • Benefits of creating a multi-year strategic plan would include an actionable roadmap to address the community's needs and a more effective method of planning and goal setting. • An adverse consequence of the change includes more time and effort by District Supervisors and staff. • M&J does not anticipate any additional funding needed. • 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 unwritten 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"> • Benefits of refining the District’s existing unwritten goals would help focus District resources on objectives that align with the District’s purpose and better serve the community. • Adverse consequences include the increased time and effort on behalf of District Board and staff to develop the revised performance measures. • M&J does not anticipate any fiscal change as a result of implementation of the recommendation. • 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 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 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"> • Benefits of identifying performance measures include a more effective assessment of the District’s performance towards goals and objectives. • Adverse consequences include the increased time and effort on behalf of District Board and staff to develop the performance measures. • M&J does not anticipate any fiscal change as a result of implementation of the recommendation. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider collaborating with the Manatee County Supervisor of Elections to ensure that appointed Supervisors complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), Florida Statutes.</p>	<ul style="list-style-type: none"> • Benefits of ensuring all Supervisors complete the qualifications affirmation include better transparency and avoidance of business potentially being voided. • M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • M&J does not anticipate any fiscal change as a result of implementation of the recommendation. • 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. Manatee River SWCD's response letter is provided on the following page.



Manatee River Soil & Water Conservation District
6942 Professional Parkway
Sarasota, FL 34240
Phone (941)907-0011 Fax 1(855)-464-1961

Paul Howard, Chairman
Michael Ingram, Vice-Chair
Ben King, Supervisor

Callon C. Keen, Jr. Supervisor
Julie Tillett, Treasurer

August 8, 2024

Mauldin & Jenkins
1401 Manatee Ave. W.
Suite 1200
Bradenton, FL 34204

Dear Mr. Jahosky:

We have reviewed the revised MRSWCD Performance Review-Final Draft Report received by e-mail today. The board is pleased that in the analysis of service delivery that all programs and activities identified by M&J are within the scope of the District's statutory purpose and authority, additionally M&J concluded that the promotion of NRCS programs aligns with the District's authority.

In regard to resource management, M&J concluded that the District's programs are sustainable as they currently operate. The performance review also looked at performance management and organization and governance, with quite a number of positive results along with some recommendations. A letter from the MRSWCD board sent previously to M&J on June 20th provided responses to the recommendations of the Performance Audit.

Sincerely,

Paul Howard, Chairman