

Marion 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

- Marion Soil and Water Conservation District’s Board of Supervisors is currently active and met in the majority of months during the review period, although there was a short period during the review period when the majority of its seats were not filled.
- Marion Soil and Water Conservation District currently provides cost-share support to agricultural producers for conservation-related improvements and conducts extensive conservation education and outreach programs.
- The Marion Soil and Water Conservation District’s most significant source of program funding is its contract with the Florida Department of Agriculture and Consumer Services, while the Marion County Board of County Commissioners provides the majority of the financial support for the District’s administrative and operating expenses, including its facilities, one full-time staff, and one part-time staff.
- Marion Soil and Water Conservation District’s operations are guided by a Long Range Plan that includes defined goals. However, the District does not have measurable objectives, performance measures, or standards to assess progress towards its locally developed goals.

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 Marion Soil and Water Conservation District (“Marion SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

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

The District’s website states that the District’s mission is “to administer programs to conserve soil, improve water quality, and enhance water quantity in Marion County, Florida. The District promotes best land use and management practices for conserving, improving, and sustaining our natural resources and our environment through outreach and educational programs.”

Service Area

When the District was established in 1941,¹ the service area included the entirety of Marion County, and current borders and territory remain the same. The District’s service area includes unincorporated Marion County; the County’s three cities and two towns;² and part or all of the following federal and State conservation lands:

- Black Sink Prairie
- Hálpata Tastanaki Preserve
- Indian Lake State Forest
- Marjorie Harris Carr Cross Florida Greenway State Recreation and Conservation Area
- Ocala National Forest
- Ocklawaha Prairie Restoration Area
- Orange Creek Restoration Area
- Price’s Scrub State Park
- Rainbow Springs State Park
- Ross Prairie State Forest
- Silver Springs Forest Conservation Area
- Silver Springs State Park

¹ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

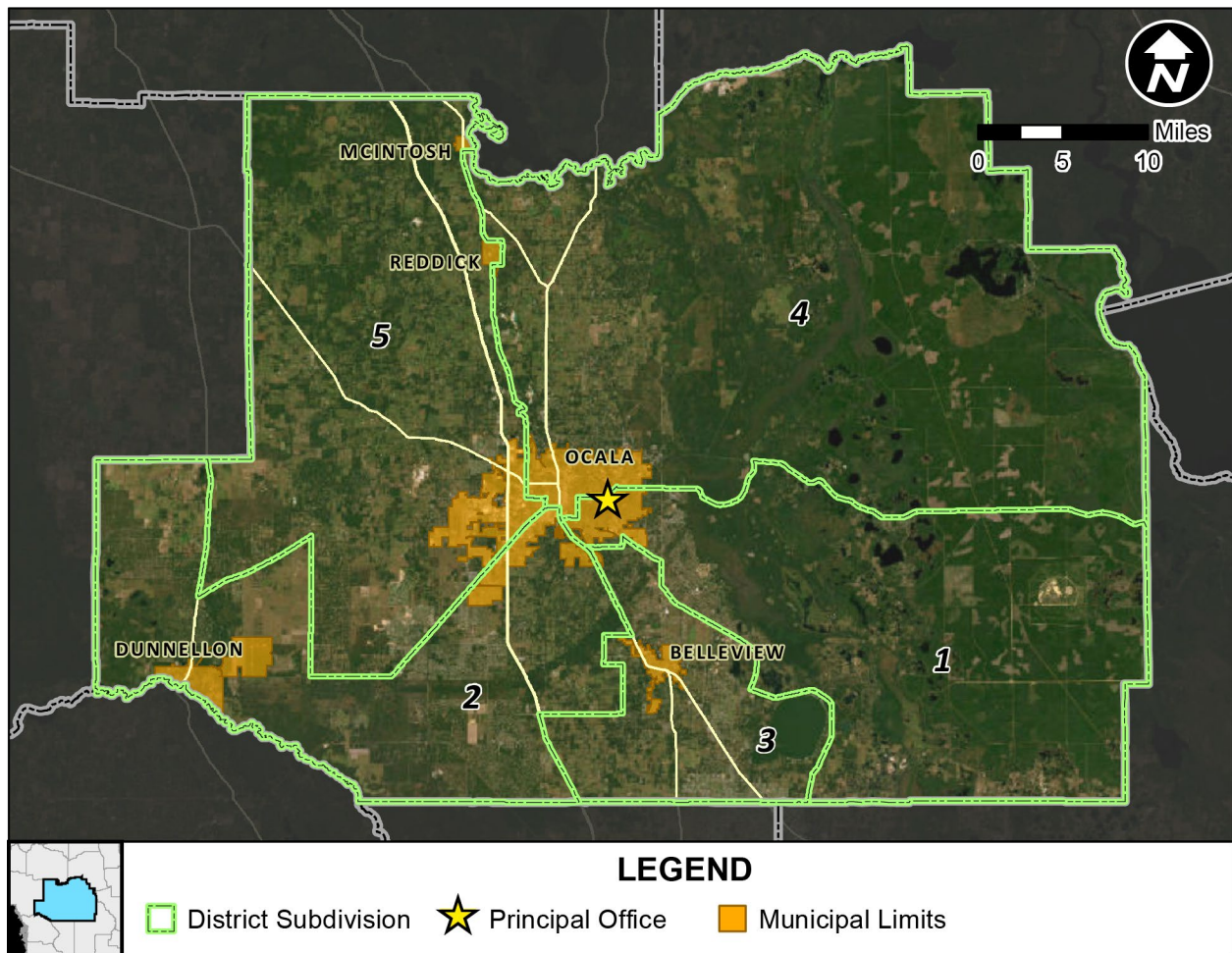
² Cities: Belleview, Dunnellon, and Ocala. Towns: McIntosh and Reddick.

The District is bounded on the northeast by Putnam County, northwest by Alachua County, east by Volusia County, south by Sumter County, southeast by Lake County, southwest by Citrus County, and west by Levy County. The total area within the District is 1,662 square miles, with 1,588 square miles of land and 74 square miles of water.³

The District’s primary office is located in the Marion County Board of County Commissioners’ Growth Services Building at 2710 East Silver Springs Boulevard, Ocala, Florida 34470.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)30.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, municipalities within the service area, and the District’s principal office.

Figure 1: Map of Marion Soil and Water Conservation District



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

³ United States Census Bureau. 2023. "2023 Florida Counties Gazetteer." United States Census Bureau. https://www2.census.gov/geo/docs/maps-data/data/gazetteer/2023_Gazetteer/2023_gaz_counties_12.txt.

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District's service area was 403,966 as of April 1, 2023.

District Characteristics

Marion SWCD is located in north central Florida. The economy of the District's service area is diversified and includes significant contributions from the tourism, logistics and transportation, manufacturing, healthcare, and agriculture industries.⁴ The United States Census Bureau reports that the majority of the District is rural and that the Ocala, Marion Oaks, and The Villages-Lady Lake areas in the central and southwestern portions of the District comprise the District's urban areas. Per the United States Department of Agriculture's 2022 Census of Agriculture, over 63% of the District's agricultural production, as measured by market value, is produced by the District's equine industry. Equine operations can negatively impact soil quality through overgrazing and heavy hoof traffic, and water quality through nutrient and pathogen runoff from manure and bedding.⁵ Other agricultural sectors of note reported by the 2022 Census of Agriculture include moderately sized vegetable, nursery/floriculture, and cattle industries. The District's agricultural activities are largely concentrated in the central and eastern portions of the District. Portions of the District lie within the Rainbow River and Springs; Silver River and Springs; Orange Creek; Upper Ocklawaha River Basin; and Wekiva River, Rock Springs Run, and Little Wekiva Canal Basin Management Action Plan areas.^{6,7}

The District contains two primary geomorphic areas: a limestone aquifer system in the central and western portions of the District and a sandy base overlying a similar limestone aquifer system in the eastern portion of the District. The Ocala Ridge divides the two regions.⁸ The Floridian Aquifer feeds the District's three major springs and spring groups: the Rainbow Springs Group in the far west of the District, the Silver Springs Group in the District's center, and Silver Glen Springs on the District's eastern border.⁹ The high accessibility of the District's groundwater resources means that nitrogen infiltration poses a hazard to the health of water resources in the District's service area.

⁴ Marion County Office of the Clerk of Court and Comptroller. 2024. *Marion County Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2023*. Annual Comprehensive Financial Report, Ocala: Marion County.

⁵ Delheimer, Sara. 2015. *Environmental Impacts of Equine Operations*. Impact Summary, Multistate Research Fund.

⁶ The Florida Department of Environmental Protection defines a Basin Management Action Plan as "a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies."

⁷ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed 05 07, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

⁸ Conley, Ryan. 2008. "The Geology of Marion County." *The Ocala Star Banner*, May 1. Accessed May 14, 2024. <https://www.ocala.com/story/news/2008/05/01/the-geology-of-marion-county/31244961007/>.

⁹ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024. <https://floridadep.gov/fgs/fgs/media/map-floridas-springs-categorized-magnitude>.

I.B: Creation and Governance

Marion SWCD was chartered on December 13, 1941, as the Oklawaha 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 On April 22, 1947, the District was renamed to the Marion Soil Conservation District. The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, and rename the District to the Marion 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 April 30, 2024, the District has five Supervisors. M&J has reviewed affidavits verifying that all five of the current Supervisors meet the qualifications for office established in s. [582.19\(1\), Florida Statutes](#). During the review period (October 1, 2020, through April 30, 2024), there have been four vacancies on the Board, as illustrated in Figure 2. Additional assessment of the District's electoral patterns is in section II.D (Organization and Governance) of this report.

The District had vacancies for portions of FY21, FY22, and FY23. Additional assessment of the District’s electoral patterns is 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 | Justin Albright | | | | | | | | Justin Albright | | | | | | |
| 2 | T.C | Colleen Stenstream | | | | | | | Richard McGinley | | | | | | |
| 3 | Brent London | | | | | | | | | | David Shults | | | | |
| 4 | R.M. | Douglas Shearer | | | | | | Tina Johns | | | Lee Black | | | | |
| 5 | Vivi Serena | | | | | | | | | | | | | | |

Legend for FY21

Thomas Cartwright (T.C.)

Richard McGinley (R.M.)

(Source: Marion County election records, Board of Supervisors meeting minutes)

¹⁰ s. [582 Florida Statutes](#) (1939) available online as ch. [19473, Laws of Florida](#).

¹¹ Ch. [65-334, Laws of Florida](#).

¹² 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](#).

During the review period, the District met 35 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 (September) and 2023 (November). The Board met an additional five times during the review period – four times in a workshop and once in a workshop without quorum – no votes were taken during these meetings. M&J has determined that the District did not properly notice each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in II.D: Organization and Governance) of this report.

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

I.C: Programs and Activities

- The following is a list of programs and activities conducted by the District 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 e

II.A: Service Delivery) of this report.

- Best Management Practices Programs
 - The Best Management Practices Cost-Share and Implementation Assistance programs provide Florida Department of Agriculture and Consumer Services funding to the District to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges.
- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District.
- Local Working Group
 - The District has participated in the annual Local Working Group, which provides an opportunity to receive feedback on community priorities and needs from local agricultural stakeholders.
- Farms of Environmental Distinction Program
 - The District awards “Farm of Environmental Distinction” status to local farms that the District has determined to be particularly dedicated to implementing effective soil and water conservation measures.

¹³ Meetings occurred in October, November, and December 2020; January, February, March, April, May, June, July, August, September, and October 2021; January, March, April, May, June, July, September, October, and December 2022; February, March, April, June, July, August, September, October, and November 2023; and January, February, March, and April 2024.

- Conservation Advocacy
 - The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts.

I.D: Intergovernmental Interactions

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

Marion County Board of County Commissioners

As the District operates out of the Marion County Board of County Commissioners' ("MBoCC") Growth Services facility and the District's staff are employed by MBoCC, the District is in regular communication with various MBoCC departments, such as Stormwater Management and Parks & Recreation. The District submits an annual budget request to MBoCC to fund the District's personnel and reimbursable expenditures. The District also organizes summer programs with the Marion County Public Library System.

Natural Resources Conservation Service

United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") staff provide event support to a number of the District's programs, including the Central Florida Envirothon and various District educational competitions. NRCS staff occasionally attend Board meetings. District staff regularly communicate with NRCS staff to coordinate promotions of both organizations' cost-share programs and organize the annual Local Working Group meeting. The District allows NRCS to store files in the District's rented storage unit without charge.

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 previously administered the BMP Implementation Assistance program until November 2023. FDACS staff periodically assist the District by working at various District educational programs, including serving as judges for the Envirothon and Conservation Landscape Tray contest.

UF/IFAS Extension

Staff from the University of Florida's Institute of Food and Agricultural Sciences Extension office in Marion County ("UF/IFAS Extension") are involved with the organization of a number of conservation educational events and outreach events alongside the District, including the Southeastern Youth Fair, the 4-H/FFA Land Judging Contest, and the Journey Through Watersheds program. The District also participates in several UF/IFAS Extension educational events, such as the Equine Institute and the Central Florida Ag Symposium.

Marion County Public Schools

District staff regularly communicate with Marion County Public Schools educators to promote participation in the District’s conservation educational programs. The District awards the Conservation Teacher of the Year award and a \$1,000 stipend for educational expenses, such as supplies or continuing education expenses, to the Marion County Public Schools educator that supplied the most participants to the District’s educational programs each school year.

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 | \$344,877 | \$339,942 | \$0 |

(Source: District financial records)

Figure 4: FY23 Program Staffing

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

(Source: District personnel records, interview with District Board Chair and staff)

Figure 5: FY23 Equipment and Facilities

| | Number | Ownership Status | Type(s) |
|------------------------|--------|--|-------------------------------------|
| Vehicles | 2 | 2 owned by District | 1 2015 Ford F150; 1 2018 Ford F150 |
| Major Equipment | 0 | | |
| Facilities | 2 | 1 owned by the Marion Board of County Commissioners; 1 rented from private owner | 1 principal office; 1 storage space |

(Source: Vehicle titles, storage space rental statement, interview with District Board Chair and 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 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 Programs

The District administered two Best Management Practice (“BMP”) programs through October 2023: the Cost-Share Program and the Implementation Assistance Program. The Florida Department of Agriculture and Consumer Services (“FDACS”), which funds and manages the District’s execution of the BMP programs, terminated the District’s Implementation Assistance program in November 2023. The Cost-Share Program is currently the District’s only BMP program.

A BMP” is defined as “a practice or combination of practices determined by the coordinating agencies,¹⁴ 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.”¹⁵ Producers in an area with a Basin Management Action Plan¹⁶ are required to either implement BMPs or conduct water quality monitoring.¹⁷

The BMP Cost-Share Program is designed to help agricultural producers offset expenses related to purchasing conservation-related equipment. Producers are reimbursed up to 75% of the equipment cost with a reimbursement cap of \$50,000. District staff perform regular site visits for producers enrolled in the BMP Cost-Share Program to confirm their compliance with the terms of their agreement(s).

¹⁴ Department of Agriculture and Consumer Services, Department of Environmental Protection, St. Johns River Water Management District, and Southwest Florida Water Management District

¹⁵ s. [373.4595\(2\)\(a\), Florida Statutes](#)

¹⁶ 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”

¹⁷ s. [403.067\(7\)\(b\)2.g. Florida Statutes](#)

The BMP Implementation Assistance program allowed the District to employ several full-time Conservation Technicians to help agricultural producers complete Notice of Intent to Implement BMPs forms and annual Common Practice Status Reports, to conduct Implementation Verification site visits, and to provide cost-share assistance.

The BMP programs are administered by the District on behalf of FDACS. The District receives reimbursement for contractually-authorized costs related to the program including staff salaries, equipment, vehicles, travel, administrative expenses, and the cost-share reimbursements.

Conservation Educational Programs

The District commonly partners with the University of Florida’s Institute of Food and Agricultural Sciences, 4-H, FFA, the Marion County Board of County Commissioners, Marion County Public Schools, and other conservation-minded public entities to provide its conservation educational programs. These programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career and technical education, and/or adult education, usually administered by an education agency or institution.¹⁸

Central Florida Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Students in grades 6-12 work in teams to compete 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. Winning teams from grades 9-12 have the opportunity to advance to the Statewide and national competitions. The Central Florida Envirothon is open to teams from Alachua, Dixie, Gilchrist, Levy, and Marion counties.

The Poster and Essay Contests provide students with a chance to compete and have their art displayed and/or writing distributed locally. The poster contest is open to kindergarten through 12th grade students and the essay contest is open to 4th through 12th grade students from the District’s service area, separated into two- or three-grade divisions. These contests use a common conservation-related prompt set by the National Association of Conservation Districts (“NACD”). The winners of the District-level poster contests advance to compete at the regional, State, and national levels.

The 4-H/FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil in order to make wise land-use decisions. The winners of the District-level Land Judging Contest advance to compete at the state and national levels.

The Conservation Landscape Tray Contest asks individual students or teams of students to understand the methods used by agricultural producers today and build a miniature showing the execution of a modern conservation technique. The District conducts the Conservation Landscape Tray Contest in partnership with the nonprofit Southeastern Youth Fair.

¹⁸ Adapted from [34 CFR § 99.3](#) (2024)

The District hosts a Speech Contest, which is alternately sponsored by the Association of Florida Conservation Districts (“AFCD”) and Florida Conservation District Employees Association, and open to 6th through 12th grade students from the District’s service area. Students create an original speech based on the topic of the Poster and Essay Contest. The winner of the District-level Public Speaking Contest advances to compete at the regional and State levels.

The Found “Junk” Art Contest asks students to create art representing native Florida flora and fauna out of found unwanted items, or “junk,” such as a gopher tortoise made out of soda cans and Styrofoam. The Found “Junk” Art Contest is open to students from kindergarten through 12th grades.

The Journey Through Watersheds program is a family event that teaches children and parents about the water cycle and central Florida’s unique hydrology. The Journey Through Watersheds Program was developed as part of a District employee’s participation in the Soil and Water Conservation Society’s Emerging Leaders Program in collaboration with staff from the Mote Marine Laboratory, the Florida Park Service, and other partner organizations.

The District presents several summer courses for children at various branches of the Marion County Public Library System. The educational programs use common soil and water conservation-related curricula, such as the “edible aquifer” demonstration that involves building an edible model of an aquifer to learn how different soil types form aquifers and how pollution can travel through aquifers.

The District awards the Grace Force Scholarship to a graduating senior to assist with college tuition. Applicants for the \$1,000 scholarship must write an essay on the topic used for the NACD Poster and Essay contests. Additional criteria that the District uses to award the scholarship include grade point average, transcript, volunteer hours, a letter of recommendation, and interviews with the seniors. The District awards the Grace Force scholarship through the Public Education Foundation of Marion County.

Participating in the District’s various conservation programs earns students points towards the Youth Conservationist of the Year award. At the end of each school year, the District awards a Youth Conservationist of the Year Award to the elementary school, middle school, and high school students that had the most participation in District events.

Similar to the Youth Conservationist of the Year Award, the District awards the Volunteer of the Year Award at the end of each school year to the student or citizen that has volunteered the most for the District.

The District awards the Conservation Teacher of the Year Award, including a \$1,000 stipend, to the elementary school, middle school, and high school Marion County Public Schools teachers that drew the most participants to the District’s conservation programs throughout each school year. The teachers can use the \$1,000 stipend on qualified educational expenses, including supplies, training, and continuing education.

Outreach Events

The District uses community events as an opportunity to engage with the District’s residents and landowners and promote awareness of soil and water conservation causes. During the review period, outreach events participated in and/or sponsored by the District are:

- Springfest
- Run for the Springs
- Progressive Agriculture Safety Day
- Southeastern Youth Fair
- Belleview High School Career Day
- Farmland Preservation Festival
- UF/IFAS Extension Ag Symposium
- UF/IFAS Extension Water School
- UF/IFAS Extension Master Naturalist: Conservation Science
- UF/IFAS Extension Equine Institute

Local Working Group

The District partners with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) to host an annual Local Working Group meeting, which provides an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District uses the feedback provided to make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices to help direct the funding opportunities and programs provided within the District’s service area.

Farms of Environmental Distinction Program

Farms that work with the District to implement sustainable conservation practices can apply for recognition through the District’s Farms of Environmental Distinction program. Approved farms can purchase plaques to display their Farm of Environmental Distinction status and have their improved farm practices highlighted in the District’s communications and on the District’s digital platforms.

Conservation Advocacy

The District uses its connections with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts. The District’s Executive Administrator currently serves as past president of FCDEA, has led the Florida delegation to the Southeastern Conservation District Employees Association (“SECDEA”) conference, hosted the SECDEA Midyear Meeting, and has volunteered to work at meetings of the National Conservation District Employees Association.

Analysis of Service Delivery

The District's delivery of the BMP Implementation Assistance and BMP Cost-Share Programs aligns with ss. [582.20\(2-3\)](#), *Florida Statutes*, which permit soil and water conservation districts to "conduct... products for the conservation, protection, and restoration of soil and water resources" and allow districts to enter into agreements with other public organizations to further their conservation programs. The District's conservation education programs align with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to "provide, or assist in providing, training and education programs" that support the District's conservation efforts. The District's involvement in hosting a Local Working Group aligns with s. [582.20\(1\)](#), *Florida Statutes*, which permits soil and water conservation districts to "conduct surveys, studies, and research relating to soil and water resources." The District's participation in outreach events, management of the Farms of Environmental Distinction program, and overall conservation advocacy efforts align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

As per the District's BMP Cost-Share Program contract, FDACS staff oversee and direct the District's delivery of the BMP Cost-Share Program and evaluate the District's compliance with the performance standards established in the contract. As the District complies with the performance standards set in its BMP Cost-Share Program contract with FDACS and the District's performance related to the BMP Cost-Share Program is evaluated against the performance standards set in its contract with FDACS, alternate service delivery methods may be able to increase outputs, but would not improve performance in a way that would benefit the District. The costs incurred by the District executing the BMP Cost-Share Program adhere to the budgets set in the District's BMP Cost-Share Program contract with FDACS.

The District delivers its conservation educational programs using a mix of curricula and service delivery methods common to soil and water conservation districts across Florida and new curricula and service delivery methods, such as the Journey Through Watersheds program, that District staff developed. M&J has evaluated the District's current conservation educational program service delivery methods against alternative service delivery methods, such as consolidation of the District's conservation educational programs with the University of Florida's Institute of Food and Agricultural Sciences Extension office in Marion County ("UF/IFAS Extension") and has not identified any alternative service delivery methods that may reduce costs or improve performance of the District's conservation educational programs.

The District does not maintain adequate program design documentation and does not collect sufficient performance data related to its outreach, Farms of Environmental Distinction, and conservation advocacy programs to effectively evaluate the performance of alternative service delivery methods. The District's outreach, Farms of Environmental Distinction, and conservation advocacy programs have minimal costs.

M&J evaluated potential adjustments to the District's organization and administration, including changes to the District's staffing level. The District recently added a part-time position, and is assessing the viability of working with the Marion County Board of County Commissioners to expand that into a full-time position in the future.

Comparison to Similar Services/Potential Consolidations

The District's service area is split between the Southwest Florida Water Management District ("SWFWMD") and St. Johns River Water Management District ("SJRWMD"). Per its website, SWFWMD's Facilitating Agricultural Resource Management Systems ("FARMS") program provides cost-share benefits to agricultural producers to support the implementation of conservation and alternative water supply BMPs. FARMS allows for reimbursement of up to 50-75% of the cost of implementing specified BMPs focused on improving water quality and minimizing water usage. SWFWMD also manages the Mini-FARMS program, which offers cost shares similar to those offered by the FARMS program specifically to producers on irrigated areas of 100 acres or less and can reimburse producers for as much as 75% of implementation costs, up to \$8,000.

SJRWMD also offers cost-share programs to agricultural producers within its service area. Per its website, the agricultural cost-share programs offered by SJRWMD focus on projects that optimize water sourcing, reduce water use, and/or reduce nutrient runoff. SJRWMD's cost-share program fund as much as 75% of project costs, up to a per-year, per-producer limit of \$250,000.

The cost shares offered by the District through the BMP Cost-Share Program cover up to 75% of implementation costs, with a maximum of \$50,000 per improvement. Many of the BMPs eligible for cost sharing through the District's BMP Cost-Share Program are similar to the BMPs/improvements eligible for cost sharing through SWFWMD and SJRWMD's programs, but the District's programs differ significantly from the cost shares offered by the water management districts in the breadth of improvements covered and in the details of how the programs are implemented. Agricultural producers within the District benefit from the variety of cost-share options that they currently are offered and would not benefit from consolidating the District's BMP Cost-Share Program into SWFWMD and/or SJRWMD's cost-share programs. The District's producer cost-share agreements specify that funds distributed through the agreements cannot duplicate funding from other cost-share sources, such as SWFWMD or SJRWMD's cost-share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreement.

The UF/IFAS Extension organizes the Marion County 4-H program and associated youth agricultural education programs. The Marion County 4-H program offers a number of day camps, including a two-day "Enviro Camp" and participates in a variety of competitive events, including livestock, horse, poultry, meat, forestry, and horticulture judging competitions and the dozens of events that take place at the Southeastern Youth Fair. While some of the competitions and educational programs that Marion County 4-H participates in involve conservation causes, including the land judging competition and conservation landscape tray contest, the District is integral to the delivery of all of Marion County 4-H's conservation-related programming and these programs may not exist without the District's support. As the UF/IFAS Extension does not focus on extending its conservation education efforts outside of the 4-H program, the District's conservation programs impact students that otherwise may not receive education on conservation topics by appearing in libraries, at community events, and in the students' classrooms. Consolidating the District's conservation educational programs into the UF/IFAS Extension's 4-H program may limit the program's reach those students that are already interested in agricultural or conservation issues.

M&J did not identify any public entities¹⁹ located wholly or partially within the District’s service area that provide services similar to those provided by the District other than SWFWMD, SJRWMD, and the UF/IFAS Extension.

II.B: Resource Management

Program Staffing

The District’s staffing changed significantly over the course of the review period. The Marion County Board of County Commissioners (“MBoCC”) has funded and employed an Executive Administrator on the District’s behalf for the entirety of the review period. The Executive Administrator handles the day-to-day administration of the District, organizes and presents conservation educational programs, and processes Best Management Practices (“BMP”) cost-share agreements for the Florida Department of Agriculture and Consumer Services (“FDACS”). A contract Staff Assistant has also worked for the District for the entirety of the review period, typically working several dozen hours per year performing basic administrative tasks around the District’s office. Both the Executive Administrator and Staff Assistant positions have been filled by the same individuals for the entirety of the review period.

The District utilized the services of a part-time unpaid intern in March and April 2021. The intern performed various administrative tasks for the District, working a total of 134 hours during their time volunteering with the District. The District utilized the services of another part-time unpaid intern in August and September 2023, working a total of 102 hours during their time volunteering with the District. The District has not regularly used other volunteers during the review period, but does occasionally make use of volunteer labor as needed.

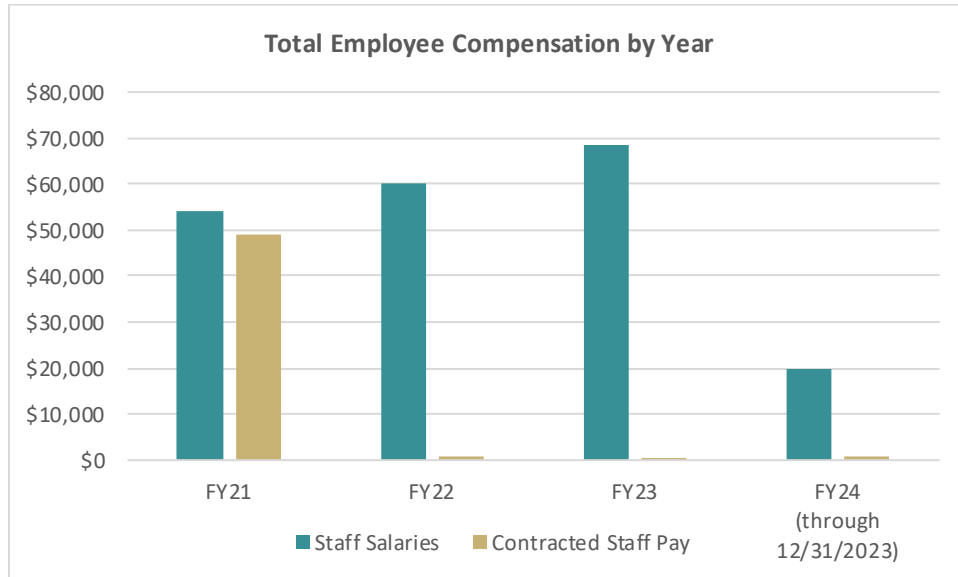
The District’s BMP Implementation Assistance Program contract with FDACS provided funds for the District to hire Conservation Technicians to carry out the tasks listed in the contract, including helping producers complete Notice of Intent to Implement BMP forms and annual Common Practice Status Reports, conducting Implementation Verification site visits, and providing producers with cost-share assistance. Based on guidance from FDACS, the employment condition changed a number of times over the review period, with individuals being employed as contractors, MBoCC employees, and District employees at different points. The District went from two to three FDACS-approved Conservation Technician positions in June 2022, until the contract was terminated by FDACS in November 2023.

The District added a part-time, MBoCC-funded, MBoCC-employed Program Assistant position in October 2023. The Program Assistant handles District communications, manages the District’s digital platforms, and organizes outreach and Conservation Education events. Per conversations with the District Board Chair and staff, the District hopes to convince MBoCC to provide additional funding to make the Program Assistant position a full-time position.

¹⁹ “Public entity” is defined as “a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university.”

Figure 6 shows the total employee compensation paid out each fiscal year, by staff/contract employee status. Total compensation paid by the District fell significantly from FY21, when the District contracted and/or employed two Conservation Technicians for significant periods of the year, to FY22, where the District only employed a single Conservation Technician for less than two full months. Total compensation rose from FY22 to FY23, reflecting compensation growth for existing positions and the District’s employment of a Conservation Technician for 3-4 months. Compensation paid out by the District in the first quarter of FY24 suggests that with salary growth and the addition of the Program Assistant, the District’s salary costs for the entirety of FY24 likely will increase by a similar margin.

Figure 6 Total Employee Compensation by Year^{20,21}



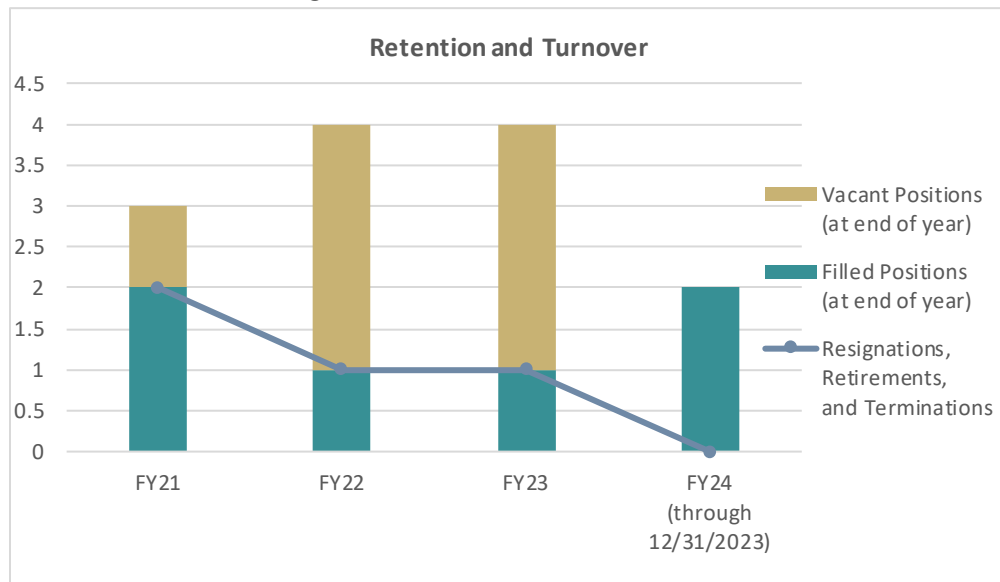
(Source: District and MBoCC compensation records)

The change in the District’s employment during FY24 reflects an overall shift in the District’s focus away from providing technical services to local agricultural producers towards a greater emphasis on funding improved agricultural conservation practices and carrying out promotional, outreach, and conservation educational programs. The District’s difficulties with retention and hiring, as shown in Figure 7, were limited to its BMP Implementation Assistance Program contract-funded Conservation Technicians. Now that it no longer employs Conservation Technicians, the District does not face the same employment challenges.

²⁰ Full-time and part-time District employees and MBoCC employees are considered “Staff”. The chart includes compensation paid with District funds and with MBoCC funds.

²¹ Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

Figure 7: Retention and Turnover²²



(Source: District employment records)

Equipment and Facilities

Vehicles

The District currently owns and operates a single vehicle: a 2015 Ford F-150 originally titled by the District in August 2015. The District purchased its 2015 Ford F-150 for use by its Conservation Technicians with funds from its BMP Implementation Assistance Program contract with FDACS. Per the terms of its BMP Implementation Assistance contract in effect at the time that the vehicle was purchased, FDACS had the right to ask for the vehicle to be returned; this opportunity expired after five years of District ownership, per the contract.

The District owned and operated a second vehicle, a 2018 Ford F-150, from the start of the review period through January 2024. The District's BMP Implementation Assistance Program contract in effect in March 2018, when the District used contract funds to purchase the 2018 Ford F-150, did not include any terms limiting the time period during which FDACS could request the return of a vehicle purchased with contract funds. FDACS requested that the District transfer the vehicle to FDACS' designated recipient, the Okeechobee Soil and Water Conservation District, in mid-December 2023. This transfer was completed in January 2024. Figure 8 details the ownership status of the District's vehicles across the review period.

²² Figure 7 only includes part-time and full-time staff employed directly by the District or employed by MBoCC on the District's behalf and does not include contract staff or volunteers.

Figure 8: Ownership Status of District Vehicles by Type

| Vehicle Type | Ownership Status | | | |
|------------------------|---|---|---|--|
| | FY21 | FY22 | FY23 | FY24 |
| 2015 Ford F-150 | Vehicle is owned by the District and used by the District | Vehicle is owned by the District and used by the District | Vehicle is owned by the District and used by the District | Vehicle is owned by the District and used by the District |
| 2018 Ford F-150 | Vehicle is owned by the District and used by the District | Vehicle is owned by the District and used by the District | Vehicle is owned by the District and used by the District | Vehicle is owned and used by the Okeechobee Soil and Water Conservation District |

(Source: District vehicle registrations, Bill of Sale of 2018 Ford F150, written communications with District staff)

Facilities

The District’s primary office has been located in MBoCC’s Growth Services building in Ocala for the entirety of the review period. MBoCC does not charge the District for use of the Growth Services building, utilities, or the use of shared office equipment, such as printers and networking equipment. The District’s use of MBoCC’s Growth Services building is not governed by an interlocal agreement or other contract. As all of the District’s current staff are MBoCC employees, the lack of a written agreement does not appear to pose a risk. If the staffing model for the District changes in the future, the District should consider proposing a written agreement for continued use of the space and equipment.

To supplement the limited storage space provided by the District’s offices in the Growth Services facility, the District has rented a storage unit from a private provider for the entirety of the review period. The District uses the storage facility to store records as well as supplies and equipment that the District uses to carry out its various programs.

Major Equipment

The District has not owned or operated any major equipment during the review period.

Current and Historic Revenues and Expenditures

M&J reviewed various District financial documents, including conservation educational program budget/actual reports, BMP Implementation Assistance reimbursement logs, BMP Cost-Share distribution and reimbursement logs, and MBoCC reimbursement logs, to evaluate the District’s current and historic revenues and expenditures. The District’s primary revenue source during the review period is FDACS, through its BMP Implementation Assistance and BMP Cost-Share Program contracts. As stipulated in the contracts, FDACS reimburses the District for contractually-authorized costs actually incurred by the District for the delivery of the specified services plus a 5% administrative fee that is retained by the District. Due to the termination of the District’s BMP Cost Share Program Contract in November 2023, the District expenditures that are currently eligible for reimbursement through the District’s contracts with FDACS differ significantly from the expenditures that were eligible for reimbursement during most of the review period. MBoCC reimburses the District for certain types of expenses, including dues, fees, travel expenses, postage, and educational program expenses, as specified in the District’s section of MBoCC’s annual budget. The District’s allocation from MBoCC was \$7,200 in FY21, \$11,700 in FY22, \$9,000 in FY23, and \$14,525 in FY24. The District draws minimal additional revenues from the sale of plat books, soil surveys, and Farm of Environmental Distinction plaques. Figure 9 details the District’s revenues by source and fiscal year.

Figure 9: Revenues by Source and Fiscal Year

| Revenue Source | Total Revenues | | | |
|---|------------------|------------------|------------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| FDACS | \$574,891 | \$582,604 | \$334,095 | \$92,374 |
| MBoCC | \$4,389 | \$2,789 | \$10,743 | \$8,885 |
| Plat Book, Soil Survey, and Plaque Sales | \$345 | \$110 | \$40 | \$0 |
| Total Revenues | \$579,625 | \$585,503 | \$344,878 | \$101,259 |

(Source: District financial records)

Other than the 5% administrative fee, revenues from the District’s FDACS contracts can only be used to pay for actual expenses incurred by the District while providing the services specified in the relevant contract. Five percent administrative fee revenues and MBoCC reimbursements fund the District’s operating expenses, such as office supplies and travel, and expenses related to the District’s educational programs. Figure 10 details the District’s expenditures by program and fiscal year.

Figure 10: Expenditures by Program and Fiscal Year

| Program or Activity | Total Expenditures | | | |
|---------------------------|--------------------|------------------|------------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Operating Expenses | \$27,356 | \$22,814 | \$35,000 | \$5,842 |
| Personnel Services | \$59,827 | \$9,673 | \$15,251 | \$6,120 |
| BMP Cost-Share | \$415,979 | \$496,871 | \$277,540 | \$163,709 |
| Education Programs | \$6,875 | \$7,419 | \$8,823 | \$795 |
| Travel/Events | \$2,199 | \$2,200 | \$3,328 | \$0 |
| Total Expenditures | \$512,236 | \$538,977 | \$339,942 | \$176,466 |

(Source: District financial records)

In addition to reimbursements for operational expenditures, the District’s MBoCC allocation funds the salary and benefit costs associated with the District’s Executive Administrator and Program Assistant positions. MBoCC uses the personnel portion of the District’s annual allocation to pay these salary expenses directly and the District does not recognize these funds as revenues.

The District does not have any long-term debt.

Figure 11 lists the total costs of each of the District’s contracted services by fiscal year.

Figure 11: Contracted Service Expenses by Fiscal Year

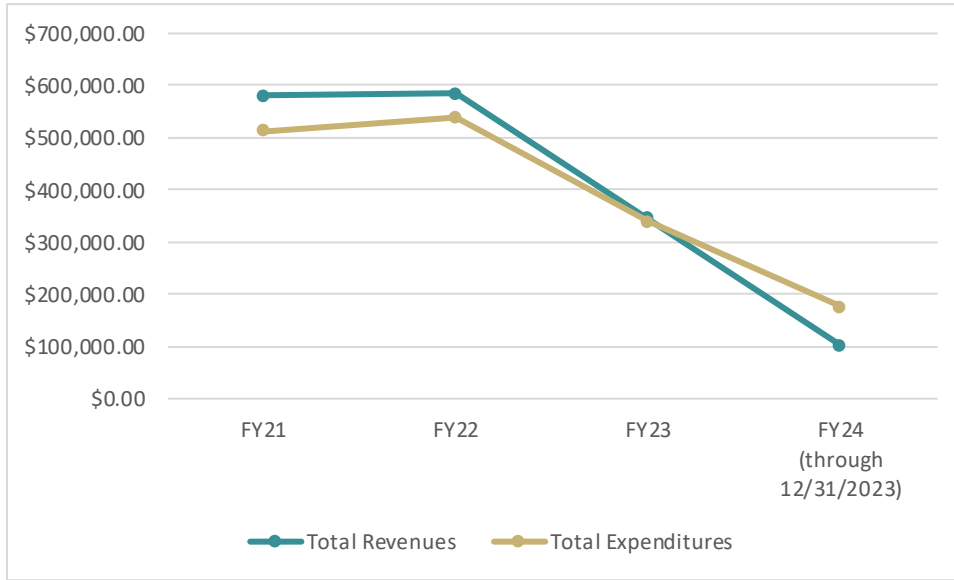
| Program or Activity | Contracted Service Expenses | | | |
|---------------------|-----------------------------|---------|---------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Audit | \$4,000 | \$4,000 | \$5,000 | \$0 |

(Source: District financial records)

Trends and Sustainability

As nearly all of the District’s revenues are reimbursements for costs actually incurred by the District, the District’s revenues follow a similar trend to the District’s expenditures, as shown in Figure 12. The District’s revenues and expenditures did not change significantly from FY21 to FY22 and both fell substantially in FY23. The District’s fall in revenue and expenditures from FY22 to FY23 reflects a substantial reduction in BMP Cost-Share Program distributions (and corresponding reimbursements) across the same period.

Figure 12: Revenues vs. Expenditures



(Source: District financial records)

The significant difference between the District’s revenues and expenditures in the first quarter of FY24 is primarily due to the District awaiting reimbursement on nearly \$80,000 of cost-share payments at the end of the quarter. After accounting for the reimbursements outstanding at the close of the quarter, the District’s revenues and expenditures from the first quarter of FY24 suggest that the District’s total revenues and expenditures for FY24 will exceed the levels seen in FY21 and FY22. The projected increase in revenues and expenditures in FY24 is primarily the result of increased BMP Cost-Share Program activity (and corresponding reimbursements), likely driven by an approximately \$190,000 increase to the District’s BMP Cost-Share Program budget.

Per the District’s FY22 financial audit report, the District held unrestricted reserves of approximately \$178,000 as of the end of FY22. The District’s unrestricted revenues are primarily composed of 5% administrative fund revenues. As a result of the financial and operational support provided by MBoCC and its substantial reserves, the District should be able to continue operating at its current (non-contract) service delivery level for at least several years, even if FDACS were to terminate or decline to renew its BMP Cost-Share Program contract with the District. However, the District is highly dependent on the financial and operational support that it receives from MBoCC and would not be able to function at its current service delivery level for more than a year if MBoCC were to withdraw its support.

II.C: Performance Management

Strategic and Other Future Plans

The District maintains a written Long Range Plan. The current Long Range Plan covers calendar year 2023 through calendar year 2028. The earlier portions of the review period were covered by the District’s prior 2017-2022 Long Range Plan. The Supervisors have adopted both Long Range Plans by vote in meetings. The 2017-2022 Long Range Plan and 2023-2028 Long Range Plan both use similar structures that include sections describing the District’s history, governance, and operations; specify the District’s purpose; list the District’s long-range priorities; and define a series of long-range goals.

The District’s Long Range Plans provide the District with detailed guidance on how to prioritize activities and respond to concerns or challenges that may arise within the plan’s effective period.

Goals and Objectives

The Long Range Plans adopted by the Supervisors contain numerous written goals, organized by the relevant priority defined earlier in the Long Range Plan document. Figure 13 lists the goals included in the District’s 2023-2028 Long Term Plan, as organized in the document.

Figure 13: Long Range Plan Goals

| Priority | Goal |
|---|--|
| I. Water Resource Protection | |
| a. Water Conservation | Promote participation in United States Department of Agriculture Natural Resources Conservation Service (“NRCS”) programs (WHIP, EQIP, CSP ²³ , etc.); making landowners aware of deadlines and application process |
| a. Water Conservation | Promote participation in Florida Department of Agriculture and Consumer Services (“FDACS”) programs and encourage these applicants to sign up for our Farm of Environmental Distinction (“FED”) program as well |
| a. Water Conservation | Educate the public on the Water Management Districts’ water use policies |
| a. Water Conservation | Establish and continue a relationship, working with the County representatives on County Comprehensive Land Use Plan(s) |
| a. Water Conservation | Continue relationship and working with Florida Department of Environmental Protection as advisors for local land management reviews |
| b. Water Quality | Work with and educate the public about water resources <ol style="list-style-type: none"> 1. Direct landowners to agencies that provide soil testing 2. Provide soil survey information 3. Continue to promote composting through dissemination of literature at workshops, events, and presentations |
| II. Community Outreach and Education | |
| a. Youth Conservation Education | Develop a presentation to target teachers, advisors, and community program leaders |
| a. Youth Conservation Education | Determine annual contest dates with careful review of school board’s academic calendar |
| a. Youth Conservation Education | Develop literature to distribute at local youth events and gatherings |
| a. Youth Conservation Education | Promote contests via email to teachers, advisors, and community program leaders, and send reminders before deadlines |
| a. Youth Conservation Education | Make an annual presentation to the School Board |
| a. Youth Conservation Education | Partner with neighboring counties in Envirothon and Land Judging Contests |
| b. Community Conservation Education and Promotion | Participate in community workshops offering technical advice from Best Management Practices (“BMP”) experts |
| b. Community Conservation Education and Promotion | Participate in educational opportunities offering technical advice from sound experts |

²³ WHIP – Wildlife Habitat Incentives Program, EQIP – Environmental Quality Incentives Program, CSP – Conservation Stewardship Program

| Priority | Goal |
|---|---|
| b. Community Conservation Education and Promotion | Provide input and technical support to local, state, and federal government working groups to identify local resource concerns |
| c. Producer BMP Education | Continue farm inspections to insure (sic) compliance with [FDACS Office of Agricultural Water Policy] BMP manuals and encourage landowners to sign a letter of intent with the State |
| c. Producer BMP Education | Identify natural resource concerns through farm inspections <ol style="list-style-type: none"> 1. Evaluate qualifications for [NRCS] programs (WHIP, EQIP, CSP, etc.) 2. Assist landowners with application process if applicable |

(Source: 2023-2028 Long Range Plan)

As part of the MBoCC budget process, the District prepares budget narratives each year that detail the District’s goals for the coming year. The Board officially adopts each budget narrative. The goals listed in the District’s FY24 budget narrative are:

- Promote FDACS cost-share programs
- Continue to provide the scholarship
- Perform outreach and maintain the District’s website
- Promote conservation to students in the District’s service area through educational programs and contests
- Continue to hold and expand the Central Florida Envirothon
- Continue to hold and expand the Farms of Environmental Distinction program
- Coordinate activities with other soil and water conservation districts, NRCS, and other stakeholders across the State
- Provide historical resources and conservation informational materials
- Continue to provide BMP implementation assistance

The goals listed in the District’s 2023-2028 Long Range plan and FY24 budget narrative align with programs or activities that the District offered or intended to offer at the time of the plan’s creation. The Florida Department of Agriculture and Consumer Services’ (“FDACS”) termination of the District’s Best Management Practices (“BMP”) Implementation Assistance Program contract in November 2023 has significantly altered the District’s service delivery models related to technical assistance and BMP implementation, which changes the District’s ability and methods to complete the goals in sections II.b and II.c of the 2023-2028 Long Range Plan and the final goal in the District’s FY24 budget narrative.

Recommendation: The District should consider updating its 2023-2028 Long Range Plan and updating future budget narratives to reflect the changes to the District’s service offerings caused by the termination of the District’s BMP Implementation Assistance Program contract with FDACS.

Recommendation: The District should consider refining the goals and objectives listed in its 2023-2028 Long Range Plan and in future budget narratives so that each goal is accompanied by one or more quantifiable objectives that can serve as benchmarks for evaluating progress towards reaching the associated goal.

Performance Measures and Standards

The District’s only performance measures and standards are those written into its BMP Cost-Share and BMP Implementation Assistance Program contracts with FDACS. District staff compile the required performance data and deliver them to FDACS on the timelines specified in the relevant contracts. FDACS staff use these performance measures and standards to evaluate the District’s performance in delivering the BMP Cost-Share and BMP Implementation Assistance Programs. All performance measures written into the BMP Cost-Share and BMP Implementation Assistance Program contracts have been approved by the Supervisors as part of the contract approval process.

M&J has not identified any performance measures, written or unwritten, that the District has adopted other than those written into its contracts with FDACS. Figure 14 lists the current performance measures and standards identified by M&J.

Figure 14: Performance Measure and Standard Listing and Program Alignment

| Performance Measure and Standard | Program or Activity |
|---|---------------------|
| District must review each cost-share payment request package within one week of receipt of package and make payment to each producer within one week of receiving a correct package, conditional on fund availability | BMP Cost-Share |
| District must submit completed cost-share payment requests within two weeks of producer/landowner disbursement | BMP Cost-Share |

(Source: District contracts and amendments with FDACS)

Recommendation: The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s BMP Cost-Share Program contract. The additional performance measures and standards should be identified through the updating and refinement of the 2023-2028 Long Range Plan. The District should maintain systems to track both current performance measures and the newly 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

While the goals and objectives listed in the District’s Long Range Plans and budget narratives are written and have been officially adopted by the Board, they are largely general statements of programs that the District intends to provide or activities that the District intends to carry out, not specific targets that the District can use to mark progress towards a desired future end state. Some of the District’s goals do indicate the type of progress that the District wishes to make, such as the 2024 budget narrative goal to expand the Farms of Environmental Distinction program, but these goals do not specify what “expansion” looks like or how to measure progress towards achieving the goal. For non-BMP goals and objectives that can be assessed by continuation of services, the District did meet its goals and objectives. The absence of defined performance targets prevents M&J from determining whether the District met its goals and objectives related to enhancing or improving performance.

The District's goals and objectives address the District's statutory purpose, as defined in s. [582.02](#), *Florida Statutes*, and provide detailed direction for the District's programs and activities. As most of the District's goals and objectives are focused on continuing to provide the District's existing services and the District is currently providing services with a balanced budget or slight budget surplus, the District is able to achieve its goals and objectives with its current budget.

The performance measures listed in the District's BMP Cost-Share Program contract have not changed during the review period. Prior to its termination, the District's BMP Implementation Assistance Program contract required the District to report a number of performance measures to FDACS. The performance measures that the District was required to report were altered significantly from the ones in effect at the beginning of the review period when the BMP Implementation Assistance Program contract was extended in June 2022.

The performance measures listed in both versions of the District's BMP Implementation Assistance Program contracts evaluated the performance of individual Conservation Technicians, not of the District as a whole. Vacancies in the Conservation Technician positions did not negatively impact the District's compliance with the performance standards set in the District's BMP Implementation Assistance Program contract. M&J has reviewed sample monthly performance reports that FDACS staff prepared to evaluate the District's Conservation Technicians against the performance standards set in the District's contracts with FDACS, which show that the Conservation Technicians met all applicable performance standards for the sampled periods. In written communications, District staff stated that the District met all applicable performance standards for the entirety of the review period.

The performance measures established in the District's BMP Cost-Share and BMP Implementation Assistance Program contracts are useful for evaluating compliance with the terms of the District's FDACS contracts but only evaluate a portion of the services provided by the District. The District does not collect any performance measures or utilize any performance standards to evaluate the success of the District's conservation educational, outreach, or conservation advocacy programs. Additionally, the District's current performance measures and standards focus solely on employee productivity and do not directly measure the impact of the District's programs on the District's soil and water resources.

As stated earlier in this section of the report, M&J recommends that the District consider updating its 2023-2028 Long Range Plan and future budget narratives to better reflect the District's current programs, refine its 2023-2028 Long Range Plan and future budget narratives to include quantifiable objectives for each listed goal, and identify performance measures to use to evaluate District operations.

Annual Financial Reports and Audits

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

The District is required per s. [218.39, Florida Statutes](#), to submit a financial audit report to the Florida Department of Financial Services and Auditor General each year, as the District's annual revenues or combined expenditures and expenses have exceeded the \$100,000 threshold for each complete year of the review period. Section [218.39, Florida Statutes](#), requires the District to submit its financial audit report to the Florida Department of Financial Services and Auditor General by the earlier of 45 days after the District receives the report from the auditor or nine months after the close of the fiscal year. The District engaged an independent auditor to conduct audits of its FY21, FY22, and FY23 financials. The District submitted its FY21, FY22, and FY23 financial audit reports to the Florida Department of Financial Services and Auditor General within the required timeframe.

The District's FY21, FY22, and FY23 financial audit reports contain a finding similar to those present in the financial audit reports of other similar soil and water conservation districts that states that the District's staff do not have adequate experience, background, and knowledge to draft financial statements in accordance with Generally Accepted Accounting Principles. Repeated audit findings may pose financial and legal risks to the District, including risks that the District could be reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small governments. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with accounting knowledge and experience necessary to review the financial entries and prepare the financial statements. However, these options may not be cost-effective methods of mitigating the risk, may not fully address the finding, or may not be feasible given the District's current resources.

Recommendation: The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.

Performance Reviews and District Performance Feedback

The District started collecting feedback from users of District-provided services for the first time when it created and distributed an evaluation form for attendees of the 2024 Central Florida Envirothon. In interviews, the District Board Chair and staff stated that they plan to collect feedback from attendees at future events in a similar fashion. The District has not yet collected sufficient data to meaningfully analyze the results of its feedback collection effort.

Recommendation: The District should consider continuing to develop and implement feedback collection systems for additional District programs and activities. The District should further consider creating a process to systematically review feedback and using the findings from the review of feedback to refine the District's service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

M&J has reviewed elections records available on the Marion County Supervisor of Elections' website, District-provided elections records, and District Board of Supervisors ("Board") meeting minutes to understand the history of the District's Supervisor positions during the review period. The Supervisors occupying seats 1, 2, 4, and 5 at the beginning of the review period were elected to their seats.

The Supervisor occupying seat 3 at the start of the review period was appointed to the position shortly before the start of the review period and was elected into the seat in the 2020 general election. Seats 2 and 4 also came up for election in the 2020 general election, as established by the District's election calendar. The Supervisors in seats 2 and 4 at the beginning of the review period did not run for reelection and no other candidates filed to run for those offices. New Supervisors were immediately appointed to fill seats 2 and 4's vacancies. The Supervisor appointed to seat 4 resigned in August 2021 and the seat remained vacant until it was filled by an appointee in May 2022. A notice of election published in the local newspaper confirms that all five seats were up for election in the 2022 general election. The incumbents were reelected to seats 1, 3, and 5. No candidates filed to run for seats 2 and 4 in the 2022 general election. The Supervisor in seat 1 resigned several days after the start of their new term in January 2023, leaving seats 3 and 5 as the only filled seats. The District reappointed the Supervisor who had resigned from seat 1 to the same position and appointed a new Supervisor to seat 4 in March 2023. The District appointed the Supervisor who was in seat 4 at the start of the review period to seat 2 in April 2023. The Supervisor in seat 3 resigned in June 2023 and was immediately replaced by an appointee. The 2024 Notice of General Election issued by the Florida Secretary of State confirms that Seats 1, 2, 3, and 4 are up for election in the 2024 general election.

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. M&J reviewed affidavits for the current Supervisors available on the Marion County Supervisor of Elections' website and provided by the District and verified that all five current Supervisors meet the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*.

Notices of Public Meetings

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

Minutes from each of the District's Board meetings held during the review period detail the various methods that the District uses to provide notice of its meetings. All of the District's minutes stated that the District provided notice by email to the Marion County Board of County Commissioners ("MBoCC"), by email to the *Ocala Star-Banner* – the local newspaper –, and by publication in the *Florida Administrative Register*. In an interview, District staff stated that the *Ocala Star-Banner* and MBoCC both posted Board meetings on calendars on their respective websites, although the District did not retain records of these postings. M&J has reviewed online archives and confirmed that MBoCC's online calendar includes notice of District meetings but was not able to determine whether meeting notices were posted on the calendar on the *Ocala Star-Banner's* website.

The District's meeting minutes from the beginning of the review period through December 2021 state that notice was also provided by posting the meeting information on the front window of the MBoCC facility that serves as the District's primary office. The District's meeting minutes from January 2022 to the present state that notice was also provided by email to the United States Department of Agriculture's Natural Resources Conservation Service. M&J did not identify any District meeting notices in a search of floridapublicnotices.com, the State's designated repository of legal notice publications.

The District additionally provides notice by posting meeting dates on the District's website and by providing a list of meeting dates to the Association of Florida Conservation Districts, which works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post notices in the *Florida Administrative Register*. M&J identified meeting notices published in the *Florida Administrative Register*, through either the District's own posting or through the Association of Florida Conservation Districts, for 32 meetings and five workshops scheduled during the review period, including 27 meetings and five workshops that M&J has confirmed were held and five meetings that M&J has confirmed were cancelled. M&J did not identify notices posted in the *Florida Administrative Register* for eight meetings that M&J confirmed took place during the review period.²⁴

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 special district 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 or MBoCC website) 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 publish an annual notice in the local newspaper advising residents that it was posting meeting notices on digital platforms, and therefore did not meet the requirements for meetings held in 2023 and 2024.

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

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

²⁴ The District did publish notices in the *Florida Administrative Register* for certain periods stating that meetings were to be held on the "Second Monday, Monthly." Section [189.015](#), *Florida Statutes*, requires that meeting notices include the date of each scheduled meeting, so these types of "Second Monday, Monthly" notices do not constitute notice under s. [189.015](#), *Florida Statutes*.

Retention of Records and Public Access to Documents

The District was able to provide all records in accordance with s. [119.021](#), *Florida Statutes*. District Board meeting minutes and agendas, budgets, and financial audit reports are available on the District's website.

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 updating its 2023-2028 Long Range Plan and updating future budget narratives to reflect the changes to the District’s service offerings caused by the termination of the District’s BMP Implementation Assistance Program contract with FDACS.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Updating the District’s 2023-2028 Long Range Plan will ensure that the planning documents in use by the District are based on how the District can move forward from its current state, not from the state it was in when the Long Range Plan was first adopted. ● Potential Adverse Consequences: None ● Costs: None ● Statutory Considerations: Supervisors must adopt a revised Long Range Plan and budget narratives |
| <p>The District should consider refining the goals and objectives listed in its 2023-2028 Long Range Plan and in future budget narratives so that each goal is accompanied by one or more quantifiable objectives that can serve as benchmarks for evaluating progress towards reaching the associated goal.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s goals and objectives to ensure that each goal is accompanied by one or more measurable objectives will help ensure that the District is able to clearly track its progress towards achieving each of its stated goals. ● Potential Adverse Consequences: None ● Costs: None ● Statutory Considerations: Supervisors must adopt a revised Long Range Plan and budget narratives |
| <p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s BMP Cost-Share Program contract. The additional performance measures and standards should be identified through the updating and refinement of the 2023-2028 Long-Range Plan. The District should maintain systems to track both current performance measures and the newly 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: Identifying additional performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None |

| Recommendation Text | Associated Considerations |
|---|---|
| <p>The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Addressing the District’s recurring audit finding will both allow the District to help ensure compliance with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance. ● Statutory Considerations: None |
| <p>The District should consider continuing to develop and implement feedback collection systems for additional District programs and activities. The District should further consider creating a process to systematically review feedback and using the findings from the review of feedback to refine the District’s service delivery methods.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Expanding the system that the District is developing to collect feedback from users of District services will give the District an additional source of information to use in evaluating the performance of the District’s programs and activities and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may lead to minor data collection and storage fees. ● Statutory Considerations: None |
| <p>The District should consider improving its meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, Florida Statutes. The District should retain records that document its compliance with applicable statutes.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. 189.015 and ch. 50, Florida Statutes, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 286.011, Florida Statutes, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. Properly noticing meetings also promotes increased public engagement with District operations. ● Potential Adverse Consequences: None significant ● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper ● Statutory Considerations: None |

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