

Osceola 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

- Osceola Soil and Water Conservation District’s Board of Supervisors did not maintain a full Board of Supervisors during the review period (October 1, 2020, through April 30, 2024). The District had multiple, extended vacancies but has recently returned to a full Board and has started meeting regularly.
- Osceola Soil and Water Conservation District offers limited programming. The District’s primary activity is co-hosting an educational, environmental competition for local students with neighboring soil and water conservation districts.
- Osceola Soil and Water Conservation District operates with limited funds and does not currently have a consistent revenue source.
- Osceola Soil and Water Conservation District’s operations are not currently guided by a strategic plan, written goals and objectives, or performance measures and standards.

I. Background

Pursuant to [s. 189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Osceola Soil and Water Conservation District (“Osceola SWCD” or “District”), 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’ mission is “to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Osceola County.”

Service Area

When the District was established in 1950,¹ the service area included the entirety of Osceola County, and the current borders and territory remain the same. The District’s service area includes unincorporated Osceola County; the County’s two cities;² and part or all of the following federal and State conservation lands:

- DeLuca Preserve
- Eagle Lake Preserve
- Herky Huffman/Bull Creek Wildlife Management Area
- Holopaw State Forest
- Kissimmee Prairie Preserve State Park
- Kissimmee River conservation lands
- Makinson Island Conservation Area
- Oak Street Extension Preserve
- Paradise Island
- River Lakes Conservation Area
- Shingle Creek conservation area
- Split Oak Forest Wildlife and Environmental Area
- Three Lakes Wildlife Management Area
- Triple N Ranch Wildlife Management Area
- Upper Lakes Basin Watershed

¹ McLendon, H. S. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

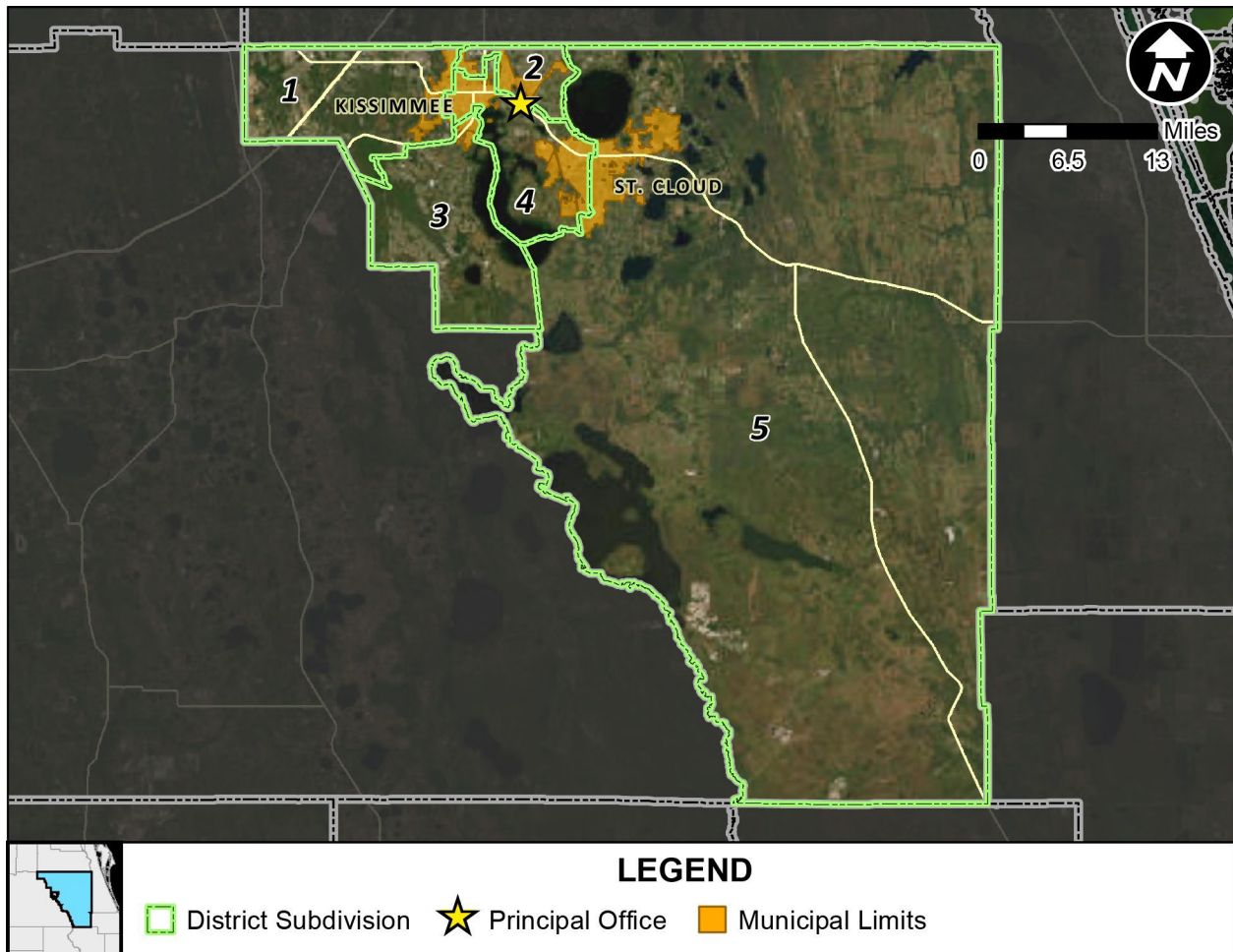
² Cities: Kissimmee and St. Cloud.

The District is bounded on the north by Orange County, east by Indian River County, northeast by Brevard County, northwest by Lake County, south by Highlands County, southeast by Okeechobee County, and west by Polk County. The total area within the District is 1,505 of square miles, with 1,327 square miles of land and 178 square miles of water.

The District’s primary office is located at 1921 Kissimmee Valley Lane, Kissimmee, Florida 34744 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Osceola County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in [Rule 5M-20.002\(3\)\(a\)34, Florida Administrative Code](#), showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and a secondary meeting location used by Supervisors for monthly workshop meetings, which are open to the public but do not usually include the conduct of regular business.

Figure 1: Map of Osceola Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 439,225 as of April 1, 2023.

District Characteristics

Osceola Soil and Water Conservation District is located in the central part of Florida. The economy of the Osceola service area is diversified. It is supported by tourism (largely due to its proximity to Orlando and theme parks such as Disney World), agriculture, and retail sectors. Key economic drivers include the hospitality industry, cattle ranching, and crop production. Osceola has a mix of urban and rural areas. The northern part of the district, particularly around Kissimmee and St. Cloud, is more urbanized, while the southern part of the district remains predominantly rural. Major agricultural activities include cattle ranching and the production of citrus, commercial sod, blueberries, and other fruits and vegetables. Osceola County is the largest cattle producing county in Florida with 96% of the 580,258 acres of agriculture dedicated to ranches. Citrus farms cover 13,807 acres of the county.³ Osceola is subject to several climate and environmental phenomena that can threaten agriculture, including hurricanes, flooding, and droughts. The climate is classified as humid subtropical, with hot, wet summers and mild, dry winters. The topography of Osceola is generally flat, with some gently rolling hills. The region features a mix of wetlands, lakes, and prairies, which influence land use and agricultural practices.⁴ Osceola is part of the Lake Okeechobee Basin Management Action Plan.⁵ The state of Florida has acquired 102,500 acres through land preservation programs to protect the biological diversity of this area.

The District's unique split between urban and rural areas within the service area, fostering unique needs that should be balanced. Given the diverse agricultural activities, and the environmental challenges, the community's needs include effective water management, soil conservation best practices, and disaster preparedness strategies. Citrus trees are at risk of damaging freezes, and cattle farms require ample water for growing grasses for feed. Urban areas require additional consideration of stormwater management and pollution control, while rural areas need support for water quality monitoring, mitigation of nutrient runoff, and other leading sustainable agricultural practices.

I.B: Creation and Governance

Osceola SWCD was chartered on October 2, 1950, as the Osceola Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁶ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582](#), *Florida Statutes*").⁷ The Florida Legislature amended ch. [582](#), *Florida Statutes*, in 1965 to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Osceola Soil and Water Conservation District.⁸

³ Osceola County Property Appraiser Agricultural Department. n.d. *More Information about Osceola County Agricultural Lands*. Accessed May 24, 2024. <https://www.property-appraiser.org/departments/agricultural-department/information-osceola-county-agricultural-lands/>

⁴ United States Department of Agriculture. 1979. "Soil Survey of Osceola County Area, Florida." Soil Conservation Service, Washington.

⁵ 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>.

⁶ McLendon, H. S. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁷ s. [582](#), *Florida Statutes*

⁸ 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*.⁹

As of this report, the District has five Supervisors. In response to the performance review, the District provided M&J with a written list of the qualifications that meet the agricultural experience requirements for all five Supervisors. During the review period (October 1, 2020, through April 30, 2024), there have been two vacancies on the Board, as illustrated in Figure 2. The District had vacancies in two seats from January 2023 to October 2023.

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	Jackie Henry												Evelina Vengco		
2	Anthony Busby				Valerie Anderson										
3	Larry Allen Schneck								Michelette Walker						
4	Matthew Kirk-Boggs												BRF		
5	Deborah Livingston								Joel Davis						

Legend for FY24

Beulah Rosita Farquharson (BRF)

(Source: District meeting minutes)

During the review period (October 1, 2020, through April 30, 2024), the District met 29 times¹⁰ 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 2023 (October, November, December). The District did not meet this requirement in 2022, as one elected member of the Board did not attend any Board meetings in 2022. The District additionally met one time without a quorum. The District has not provided M&J evidence of meeting notices being posted, and M&J has not found evidence of such meeting posts in local Osceola newspaper archives, so M&J cannot affirm that the meeting notices were properly posted. Additional assessment of the District’s pattern of electing and appointing Supervisors, and pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

⁹ Including [s. 582.15, Florida Statutes](#), [s. 582.18, Florida Statutes](#), Rule [Rule 5M-20.002, Florida Administrative Code](#), and ch. [2022-191, Laws of Florida](#)

¹⁰ Meetings occurred in January, March, April, May, June, July, August, September, and December 2021; January, February, April, May, June, July, September, October, and November 2022; January, March, June, October (twice), November, and December 2023; January, February, March, and April 2024.

The Osceola County Board of County Commissioners passed an ordinance stating that they will collaborate with various entities, including Osceola SWCD to implement various water conservation techniques and programs.¹¹ The Kissimmee City Commission passed an ordinance stating that stormwater management practices approved by the District are presumed to be consistent with accepted agricultural activities and are exempt from additional review.¹²

I.C: Programs and Activities

The following is the program participated in by the District, along with a brief description. The District's programs will be described in detail in section II.A (Service Delivery) of this report.

- Envirothon
 - Envirothon is an outdoor competition in which students develop hands-on skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues.

I.D: Intergovernmental Interactions

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

- Seminole Soil and Water Conservation District
- Orange Soil and Water Conservation District

Seminole Soil and Water Conservation District

Seminole Soil and Water Conservation District is the primary host of the regional Envirothon and collaborates with Osceola SSWCD on the event.

Orange Soil and Water Conservation District

Orange Soil and Water Conservation District provides volunteer assistance in collaboration with the Osceola and Seminole Districts to co-host the regional Envirothon.

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.

¹¹ Osceola County, Florida, Comprehensive Plan Policy [11-1.3.1\(b\)](#)

¹² Kissimmee, Florida, Code of Ordinances § [14-10-3\(A\)\(2\)\(c\)](#)

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$0	\$0	\$0

(Source: Interview with District Supervisor)

Figure 4: FY23 Program Staffing

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

(Source: Interview with District Supervisor)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	0	N/A	N/A

(Source: Interview with District Supervisor)

II. Findings

The Findings sections summary 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

During the review period (October 1, 2020, through April 30, 2024), Envirothon was the only program in which Osceola SWCD participated. Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Students in grades 9-12 work in teams to compete at a local or regional 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. Winning teams have the opportunity to advance to the Statewide and national competitions. The District has collaborated with neighboring soil and water conservation districts to run an annual, regional Envirothon. The event is primarily hosted by Seminole SWCD, with Osceola SWCD and Orange SWCD Supervisors volunteering time to help run the event. The event was cancelled in FY21 due to the COVID-19 pandemic and FY22 due to lack of staffing, but the event was hosted in FY23 with 105 student participants. The District donated \$950 for t-shirts for the 2024 Envirothon.

As the District lacks dedicated funding, the District's contributions to its collaborative activities are a time investment on the part of District Supervisors. These activities include participation in invasive weed removal, composting initiatives, community gardens, and park cleanup initiatives. The District does make financial contributions, approximately \$25 or less, to some educational events, such as sponsoring refreshments for an Herbicide in Natural Areas Workshop hosted by Osceola Cooperative Invasive Species Management Areas. These contributions come from the Supervisors own pockets, as no such withdrawals appear in the District's financial statements.

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. The program identified by M&J is 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) align with the District's purpose to conduct conservation education programs. Every expenditure the District incurred in the review period before February 2024 were bank fees, totaling \$140 in the review period. In a cost-reduction effort, the District switched to a new bank account that would not incur these fees in April 2024.

Comparison to Similar Services/Potential Consolidations

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

- The University of Florida's Institute of Food and Agricultural Sciences Extension office in Osceola County partners with the local 4-H chapter to provide agriculture and conservation educational programming for youth within the District's service area, and serves as a resource between agriculture scientists and the local community.
- The Natural Resource Conservation Service, an agency of the United States Department of Agriculture, provides technical advice and data collection assistance to landowners implementing conservation practices.
- Osceola County's Natural Resources Department Lakes Program currently ensures the County's lakes remain a suitable habitat for fish and wildlife, manages invasive aquatic plants, ensures County flood control measures, and protects lakes from pollution.

The District has no funding, resulting in no events or programs regularly hosted by the District. The events the District does participate in are hosted by other entities, with the District volunteering Supervisor time.

II.B: Resource Management

Program Staffing

The District does not employ or pay the salary of any full-time, part-time, or contract employees. The District has not used volunteers to conduct its operations or programs and activities. As the District has no consistent revenues or expenditures, the District's form of contribution to the collaborative events it participates in consists of time investment on the part of Board Supervisors and does not include financial donations. The District indicated in interviews with M&J that, were the District to begin receiving funding, one of the District's first priorities would be to hire an administrative position to help with the clerical duties and serve as a source of institutional knowledge for the District.

Equipment and Facilities

Osceola SWCD does not own or rent any equipment or facilities. The District holds its in-person Board meetings in the University of Florida's Institute of Food and Agricultural Sciences Extension office in Osceola County ("UF/IFAS Extension") for no cost through a verbal agreement.

Current and Historic Revenues and Expenditures

Osceola SWCD does not have consistent expenditures or revenue sources, and does not operate a budget. In bank statements provided to M&J by the District, the only expenditures in the review period before February 2024 were bank fees, totaling to \$140 during the review period. The District's only revenues in this period were a pair of donations from private companies that totaled \$700, earmarked for Envirothon. The funds were not used for the 2023 Envirothon, but the District donated \$950 to Envirothon in February 2024. The District opened a new bank account in April 2024, to which one of the Supervisors donated \$400. As of April 2024, the District has a cash balance of \$375.

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

Trends and Sustainability

As the District currently has no consistent funding and provides assistance largely through volunteering Supervisor time, the District's ability to aid the community is largely impacted by Supervisor turnover. The District Board underwent significant transition after the November 2022 election, with four of the five former Supervisors leaving resulting in two seats remaining vacant for 10 months. The District has since appointed Supervisors to fill the vacant seats and is holding regular meetings with full or near-full Supervisor attendance. The District has worked to return to a full Board, and has increased their volunteer contributions as a result.

During the review period (October 1, 2020, through April 30, 2024), the District's only revenues were three donations from two private entities and one sitting Supervisor. The District will need to obtain a consistent and reliable source of revenue to improve its long-term financial position and continue its ability to aid the community. Osceola SWCD should explore opportunities to secure funding from entities such as the Florida Department of Agriculture and Consumer Services ("FDACS"), Osceola County Board of County Commissioners, or solicit donations from private donors.

Recommendation: The District should identify new sources of revenue to fund District outreach and conservation programming. The District could consider identifying grant opportunities from the United States Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity. The District could also consider proposing an agreement with the Osceola County Board of County Commissioners to allow for the District to present an annual budget request, which would be subject to approval by the Board of County Commissioners.

II.C: Performance Management

Strategic and Other Future Plans

Osceola SWCD does not have an adopted strategic plan in place. The District produced a written list of District objectives for the respective years within the review period, but the District has not taken the development and goal-setting steps necessary to label this a strategic plan. To develop a strategic plan, the District would need to define and provide goals and actionable steps to achieve those goals. Through an interview with the District Chairperson, M&J identified informal short-term strategic initiatives to restore the Board to full membership with regular attendance, following the resignations and vacancies after the November 2022 election. If the District intends to seek third-party funding and increase its service offering, the adoption a strategic plan is an actionable step in the process.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and responsibilities defined in [s. 582.02\(4\), Florida Statutes](#). The strategic plan should include long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area. Additionally, the strategic plan should not use specific programs or contracts as foundational elements. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.

Goals and Objectives

The District provided M&J a list of goals the Board had in the review period, which primarily consists of short-term action items intended to help the District achieve regulatory compliance. The District’s primary goal was to fill vacancies and improve Supervisor attendance to restore the Board’s ability to operate fully, which was met during the review period (October 1, 2020, through April 30, 2024). In the development of a strategic plan, the District should consider actionable and measurable goals focused on the District’s outreach and education efforts.

Recommendation: The District should consider defining a 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

Osceola SWCD does not have any performance measures or standards, written or unwritten, related to program offerings that the District provides or activities that the District participates in. The District is not party to any contracts that contain required performance metrics to track.

Recommendation: The District should consider identifying performance measures and standards as part of the development of a strategic plan, such as number of interactions at outreach events. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

Osceola SWCD does not have a strategic plan or a system in place to track performance measures and standards. While District Supervisors have a list of goals including rejoining the Association of Florida Conservation Districts and establishing a community garden program, the goals are too broad for the District to communicate progress in a meaningful way. The District is currently operating with a full Board due to the District meeting past goals of filling vacant seats, and should break its current goals into actionable steps tied to a strategic plan with measurable progress in order to continue to expand its ability to serve the community.

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

Annual Financial Reports and Audits

Pursuant to Section [218.32](#), *Florida Statutes*, the District is required to submit an Annual Financial Report every fiscal year by the compliance deadline nine months after the end of the fiscal year (June 30 of the following year). The District filed its FY21 and FY22 Annual Financial Reports by the compliance deadline. However, the District did not submit its FY23 Annual Financial Report by the compliance deadline of June 30, 2024.

Osceola SWCD does not meet the criteria in [s. 218.39](#), *Florida Statutes*, to require the District to submit an annual financial audit report, as the District's annual revenues and combined expenditures and expenses are below the \$50,000 threshold, the lowest requirement threshold for special districts.

Recommendation: The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of [s. 218.32\(1\)\(a\)](#), *Florida Statutes*.

Performance Reviews and District Performance Feedback

During the review period, Osceola SWCD did not receive any performance reviews for District operations. The District has not engaged in any documented collection of feedback from members of the public or other stakeholders regarding its programs and activities.

Recommendation: The District should consider implementing a system for collecting feedback from partners, agricultural producers that the District serves, and other conservation stakeholders. As the District develops and implements programming, the District should consider creating a process to systematically review feedback. The District should consider to use the findings from the review of feedback to refine the District's future service delivery methods.

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.

Since the start of the January 2023 term, two Supervisors have been appointed. In response to the performance review, the District provided M&J with a written list of the qualifications that meet the agricultural experience requirements of [s. 582.19\(1\)](#), *Florida Statutes*, for the five Supervisors who held a seat at any point since January 2023.

M&J received documentation from the Osceola County Supervisor of Elections, and is able to confirm that the three elected Supervisors have signed an affirmation of qualification. No signed affirmations were provided for the two appointed Supervisors currently seated. 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*. The District did provide a written list of qualifications that meet the residency and agricultural experience requirements of [s. 582.19\(1\)](#), *Florida Statutes*.

In FY22, the Board did not hold a meeting with all five Supervisors attending in-person. This was due primarily to an elected Supervisor, who served on the Board through FY21 and FY22, who attended one Board meeting in those two years. The seat was eventually vacated and later filled by appointment in October 2023.

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

Recommendation: The District should consider collaborating with the Osceola 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](#).

Notices of Public Meetings

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

District Supervisors stated that during the review period (October 1, 2020, through April 30, 2024), District posts notice of its meetings on its public Facebook page. As a result, M&J concludes that the notices have not met the requirements of the version of [ch. 50, Florida Statutes](#), in effect at the time of each meeting date and applicable notice period. Prior to January 2023, [ch. 50, Florida Statutes](#), required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. Since January 2023, [ch. 50, Florida Statutes](#), has permitted publication of meeting notices on a publicly accessible website (such as the *Florida Administrative Register*) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request.

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

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

Retention of Records and Public Access to Documents

The District maintains a record of meeting agendas and minutes from January 2021 through the most recent meeting 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 the Facebook page that functions as the District’s 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>, administrative fees, donations, government grants, fees for equipment rentals, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (<i>e.g.</i>, sponsorship of programs and activities, property improvements, reimbursements for conference or regional meeting attendance, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), Florida Statutes.</p>	<ul style="list-style-type: none"> • 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 • 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 identify new sources of revenue to fund District outreach and conservation programming. The District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity. The District could also consider proposing an agreement with the Osceola County Board of County Commissioners to allow for the District to present an annual budget request, which would be subject to approval by the Board of County Commissioners.</p>	<ul style="list-style-type: none"> • Benefits of the change would expand the District’s ability to provide services to the community. • An adverse consequence of the change includes the time costs associated with identifying new revenue sources. • 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 and then adopting a strategic plan that builds on the District’s purpose and responsibilities defined in s. 582.02(4), Florida Statutes. The strategic plan should include long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area. Additionally, the strategic plan should not use specific programs or contracts as foundational elements. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.</p>	<ul style="list-style-type: none"> • Benefits of creating a 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 the time costs associated with the development of the plan. • 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 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 the 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 Board Supervisors to develop the goal list. • 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 strategic plan, such as number of interactions at outreach events. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • 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 Supervisors to identify and 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 refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32(1)(a), Florida Statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Avoiding penalties from Department of Financial Services for late submission. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for collecting feedback from partners, agricultural producers that the District serves, and other conservation stakeholders. As the District develops and implements programming, the District should consider creating a process to systematically review feedback. The District should consider to use the findings from the review of feedback to refine the District’s future service delivery methods.</p>	<ul style="list-style-type: none"> • Benefits of the change would include an effective way to collect constituent feedback to better refine District operations to meet their needs. • An adverse consequence of the change includes the time costs associated with the development of a feedback collection system. • 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 collaborating with the Osceola 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), <i>Florida Statutes</i>.</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.
<p>The District should consider improving its meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>, that governed notice requirements at the time of each meeting date’s applicable notice period. The District should retain records that document is compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> • Benefits of improving the District’s meeting notice procedures include avoiding potential compliance issues and the resulting penalties. • 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. Osceola SWCD did not provide M&J with a response letter for inclusion in the final report.