

Palm Beach Soil and Water Conservation District Performance Review

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

August 19, 2024



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Key Takeaways

- Palm Beach Soil and Water Conservation District’s Board of Supervisors are active and involved in the District’s operations and financial management, meeting most months during the review period. The Board had one vacancy during the review period (October 1, 2020, through April 30, 2024).
- Palm Beach Soil and Water Conservation District offers various programs targeted towards outreach and education in addition to water quality and quantity.
- Palm Beach Soil and Water Conservation District has consistently staffed four positions and has not experienced much turnover. Palm Beach Soil and Water Conservation District is funded by a variety of sources.
- Palm Beach Soil and Water Conservation District does not have a strategic plan or written goals and objectives. The District reports on various performance measures in its Annual Report.

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 Palm Beach Soil and Water Conservation District (“Palm Beach 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 defines its purpose on the website as “Our vision is to deliver conservation solutions and help develop the next generation of conservation leaders.”

The District’s mission statement on its website reads, “Our Mission is to educate residents, land users, and businesses on ways to protect our natural resources, promote best management practices, and conserve, improve, and sustain the environment.”

Service Area

When the District was established in 1979, the service area included Palm Beach County. The current borders and territory are identical to those of Palm Beach County. The District’s service area includes unincorporated Palm Beach County and the County’s 13 cities and 20 towns,¹ and part or all of the following Federal and State conservation lands:

- Arthur R. Marshall Loxahatchee National Wildlife Refuge
- Avenir Conservation
- C-51 and L-8 Reservoir
- Dupuis Reserve
- East Coast Buffer

¹Atlantis, Belle Glade, Boca Raton, Boynton Beach, Delray Beach, Greenacres, Lake Worth, Pahokee, Palm Beach Gardens, Riviera Beach, South Bay, Westlake, West Palm Beach, Briney Breezes, Cloud Lake, Glen Ridge, Gulf Stream, Haverhill, Highland Beach, Hypoluxo, Juno Beach, Jupiter, Jupiter Inlet Colony, Lake Clarke Shores, Lake Park, Lantana, Loxahatchee Groves, Manalapan, Magnolia Park, Ocean Ridge, Palm Beach, Palm Beach Shores, and South Palm Beach.

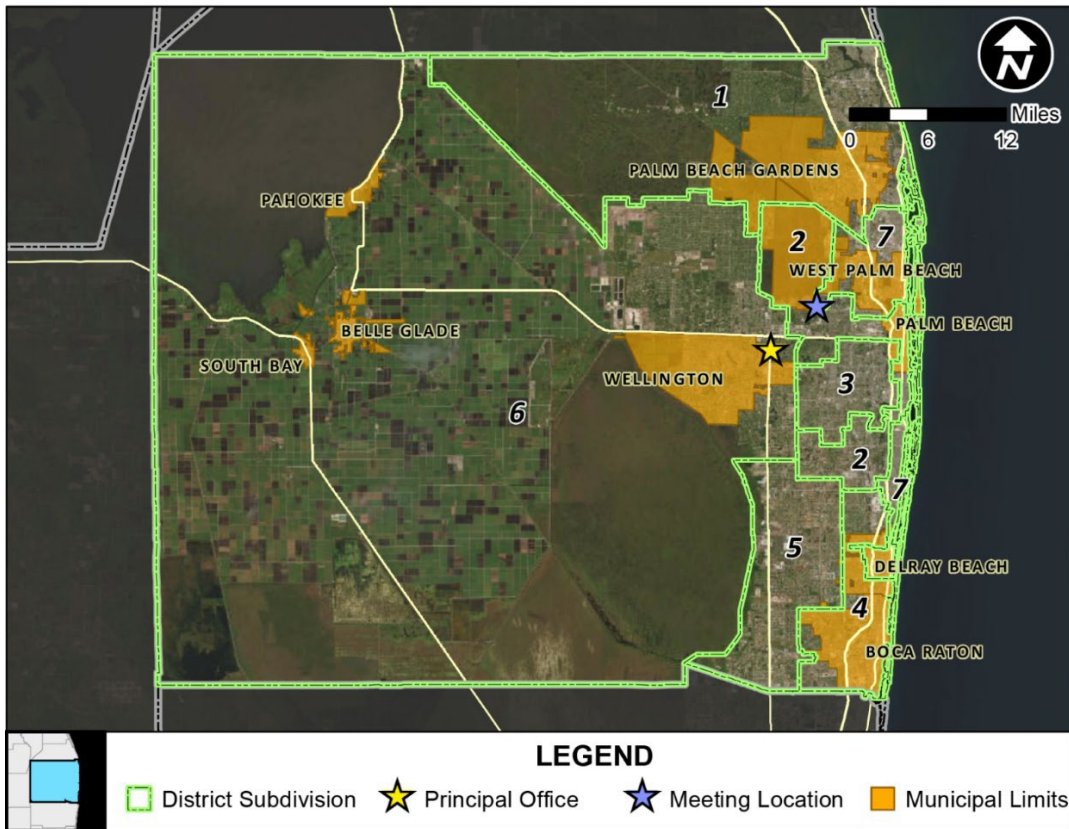
- Everglades and Francis S. Taylor Wildlife Management
- Everglades Agricultural
- Fran Reich Preserve
- Holey Land Wildlife Management Area
- John D. MacArthur Beach State Park
- J.W Corbett Wildlife Management
- Lake Okeechobee Marsh
- Loxahatchee River Watershed Restoration Project
- Pine Jog Environmental Education Center
- River Watershed Restoration Project
- Rotenberger Wildlife Management
- Stormwater Treatment
- Strazzulla Tract

The District is bounded on the north by Martin County, east by the Atlantic Ocean, south by Broward County, northwest by Glades County, and west by Hendry County. The total area within the District is 2,383 of square miles, with 1,970 square miles of land and 413 square miles of water.

The District's primary office is located at 420 S. State Road 7, Suite 162, Royal Palm Beach, FL 33414. The District's primary office is located within a United States Department of Agriculture Area Office. The District meets at 2300 Jog Rd, West Palm Beach, FL 33411, in a building utilized by the Palm Beach County Board of County Commissioners.

Figure 1 provides a map of the District's service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)5 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 Palm Beach Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 1,532,718 as of April 1, 2023.

District Characteristics

Palm Beach SWCD is located on the southeast coast and encompasses the largest county in Florida. The economy of the service area is diversified. It is supported by tourism, construction, agriculture, manufacturing, and life science. The eastern third of the District is highly urbanized, while the central and western parts of the County are suburban or rural. Agricultural land represents 35% of the total County land area.² The District leads the nation in sugarcane and fresh sweet corn production.² Furthermore, the District is Florida’s top producer of sweet bell peppers, rice, lettuce, and radishes.² Because the District includes shoreline, hurricanes are a major threat to the District and can cause severe winds and flooding that may damage crops. The District’s topography is mostly low, nearly level land with elevations ranging from 10 to 20 feet above sea level with the highest point at 53 feet.

² Palm Beach County. 2024. “Budget Book 2024.”

Within the rural areas of the District, the population in 2020 was 12,666³, and within urban areas of the District, the population in 2020 was 1,479,525.³ The District’s population is heavily concentrated in urban areas. The District’s flat topography, extensive coastline, and porous limestone bedrock make it vulnerable to sea level rise.⁴ As a result, the District suffers from beach erosion within 33 miles of its shoreline. The District is vulnerable to the increasing flow of salt water into fresh-water estuaries, groundwater aquifers, and wetlands.⁴ Also, the District’s large urban population presents the need for education on conservation practices that can be implemented in urban households. The District’s demand for future water supply is projected to increase within the next 16 years.⁵ District characteristics present the need for services focusing on water quality and quantity.

I.B: Creation and Governance

Palm Beach SWCD was chartered on January 17, 1979, as the Palm Beach Soil and Water Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board. The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁶

The 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*.⁷

As of this report, the District has five Supervisors. Section [582.19\(1\), Florida Statutes](#), requires Supervisors to sign an affirmation that they met the residency and qualification requirements. M&J requested the affirmations as part of a public records request to the Palm Beach County Supervisor of Elections but has not received any documentation in response to this request. M&J was unable to confirm the current Supervisors comply with the statutory requirements. In a written statement to M&J, the District Director detailed the current Supervisors' qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\), Florida Statutes](#). During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board, as illustrated in Figure 2. The District had a vacancy from January 2021 to February 2021. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance).

³ Florida Economic and Demographic Research. 2020. “Florida 2020 Urban and Rural Area Data by County.”

⁴ Palm Beach County Office of Resilience. N.d. “Adapting to a Changing Climate.” Accessed May 23, 2024.

<https://discover.pbcgov.org/resilience/Pages/Local%20Impacts.aspx/>.

⁵ Palm Beach County Water Utilities. N.d. “Learn More About Water Conservation.” Accessed May 23, 2024.

<https://discover.pbcgov.org/waterutilities/Pages/Water-Conservation.aspx>.

⁶ ch. 582, *Florida Statutes* (1939), available online as ch. [19473, Laws of Florida](#).

⁷ 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](#).

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	M.S.	Audrey Friedrich													
2	M.B.	Ann Marie Sorrell							James Alderman						
3	Jonathan Shaw							Mark Sodders							
4	Rob Long							Ann Marie Sorrell							
5	Eva Webb														

Legend for FY21

Michelle Sylvester (M.S.)
Matthew Bymaster (M.B.)

(Source: Board meeting minutes)

During the review period, the District met 25 times⁸ and met the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for both 2022 (June) and 2023 (January, June, September, and November). M&J has determined that the District properly noticed each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance).

Neither Palm Beach 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 are described in detail in section II.A (Service Delivery) of this report.

- Mobile Irrigation Laboratory
 - The Mobile Irrigation Laboratory provides technical assistance to agricultural property owners related to the improvement of irrigation systems and related equipment.
- Palm Beach County Agricultural Reserve
 - A program in which the District monitors properties owned by Palm Beach County in the Agricultural Reserve that are leased for agricultural purposes.
- Nursery Overhead Efficiency Project
 - The District replaces irrigation heads with more efficient mini wobbler heads.

⁸ Meetings occurred in November 2020; January, February, March, May, July, August, and September 2021; February, March, April, June, July, and September 2022; January, February, April, May, June, August, September, and November 2023; January, February, and April 2024.

- Urban Irrigation Efficiency Program
 - A complimentary program offered by the City of West Palm Beach and South Florida Water Management District through the District to help residential customers save water and money. The District assists with conducting irrigation system evaluations and installing retrofits which replace older irrigation components with new, more efficient components to improve efficiency and promote water conservation.
- Ambassador of the Wetlands
 - A two-day program offered by the Mounts Botanical Garden with assistance provided by the District that focuses on comprehensive education for water conservation and teaches students about the Everglades ecosystem.
- Agriculture Congressional Round Table Discussions
 - The District works with Palm Beach County and Western Palm Beach County Farm Bureau to assist with farm tours.
- Farm City Luncheon
 - District Board and staff volunteer at the luncheon.
- Panel Discussions
 - District Board members serve on panels for discussions.
- Ag in the Classroom
 - The District partners with Ag in the Classroom to teach students about local agriculture.
- Local Working Group
 - The Local Working Group is an annual opportunity for the District and the United States Department of Agriculture’s Natural Resources Conservation Service to receive feedback on community priorities and needs from local agricultural stakeholders.
- Association of Florida Conservation Districts
 - District Board members attend Association of Florida Conservation Districts’ meetings and hosts the Area IV meeting.
- Annual Reports
 - On an annual basis, the District publishes an Annual Report.

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.

Natural Resources Conservation Service

The District maintains a Memorandum of Understanding (“MOU”) with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) that allows for the District to utilize an office building owned by the NRCS for its employees. In return, the District assists NRCS with designing irrigation systems and hosts the Local Working Group meeting on NRCS’ behalf. As the District shares an office with NRCS, the District interacts with NRCS staff on a daily basis.

Florida Department of Agriculture and Consumer Services

The District maintains a contract to administer a Mobile Irrigation Laboratory program on behalf of the Florida Department of Agriculture and Consumer Services. District staff maintain contact with a Contract Manager from the Florida Department of Agriculture and Consumer Services on a daily basis by phone and email to send invoices for reimbursement related to contracts and also to communicate the performance of the District staff related to meeting minimum performance standards.

Palm Beach County Board of County Commissioners

The District maintains two grant agreements with the Palm Beach County Board of County Commissioners (“BoCC”). One of the grants provides funding to the District to fund the District Director’s salary. The other grant provides funding for the Palm Beach County Agricultural Reserve program that the District administers on behalf of BoCC, including funding for the Natural Resources Manager position responsible for the program. The District maintains contact with BoCC related to both contracts.

Mounts Botanical Garden

The District maintains a grant agreement with Mounts Botanical Garden that provides funding to the District for coordination of the Ambassador of the Wetlands program. The District Director is responsible for coordinating the program and, therefore, uses the funding to cover costs associated with the program and to supplement their salary. The District maintains communication with Mounts Botanical Garden during months in which the District Director is planning for the program.

City of West Palm Beach

The District maintains a grant agreement with the City of West Palm Beach that provides funding for the Urban Irrigation Efficiency Program administered by the District. The grant agreement provides funds that the District utilizes to purchase supplies needed for the project in addition to contracted labor to complete evaluations and install retrofits. The District maintains regular communication with the City of West Palm Beach related to the program.

South Florida Water Management District

The District maintained two South Florida Water Management District grants during the review period. The District received the first grant in FY21 related to the Nursery Overhead Efficiency Project. The District received funding to purchase the supplies necessary to install wobble heads to nurseries across the District.

Association of Florida Conservation Districts

The District attends the Association of Florida Conservation Districts’ meetings and hosts the Area IV meeting on the Association of Florida Conservation Districts’ behalf.

Ag in the Classroom

The District partners with Ag in the Classroom, a nonprofit organization that collaborates and provides prekindergarten-12 educational resources and teacher professional development programs focusing on awareness and knowledge of agriculture and natural resources in Florida.

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	\$498,066	\$466,903	\$0

(Source: FY23 Financial Statement)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	3	1	0	0
Board of County Commissioners-employed staff	0	0	0	0
FDACS-employed staff	0	0	0	0
Total	3	1	0	0

(Source: District staffing data)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	2	2 owned by the District	1 Chevrolet Silverado; 1 Chevrolet Colorado
Major Equipment	2	2 owned by the District	2 Fuji Flowmeters
Facilities	2	1 owned by the United States Department of Agriculture’s Natural Resources Conservation Service; 1 owned by the Palm Beach County Board of County Commissioners	1 primary office; 1 meeting space

(Source: District Inventory)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

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 description of each program or activity.

Mobile Irrigation Laboratory

The Mobile Irrigation Laboratory (“Mobile Irrigation Lab” or “MIL”) is an FDACS-funded program that provides technical assistance to agricultural property owners through expert analysis and site-specific recommendations on the improvement of irrigation systems and related equipment. MIL personnel provide education to landowners on water conservation, irrigation planning, and irrigation management.

Palm Beach County Agricultural Reserve

The District monitors properties owned by Palm Beach County in the Agricultural Reserve that are leased for agricultural purposes. A Natural Resources Manager travels to properties under the Ag Reserve program to conduct an inspection and ensure compliance with acceptable agricultural practices. Each month, the District documents visits with detailed descriptions and photographs.

Nursery Overhead Efficiency Project

The District partnered with the South Florida Water Management District in FY21 to replace nursery irrigation heads with more efficient mini wobbler heads throughout Palm Beach and Miami-Dade counties.

Urban Irrigation Efficiency Program

The District administers a complimentary program offered by the City of West Palm Beach and South Florida Water Management District to help residential customers with high water usage save water and money. The District provides customers with a soil moisture sensor or a wireless smart controller and conducts an irrigation evaluation to assess the system's functionality and highlight areas for improvement.

Ambassador of the Wetlands

The District administers a two-day program offered by the Mounts Botanical Garden that focuses on comprehensive education for water conservation and teaches students about the Everglades ecosystem. Following a day in the classroom, students visit Mounts Botanical Gardens to explore, dip net or use a long-handled net to catch invertebrates, and learn about how the quality of water sources are monitored and how daily activities affect the future of the water supply.

Agriculture Congressional Round Table Discussions

The District works with Palm Beach County and Western Palm Beach County Farm Bureau to assist with farm tours, one-on-one discussions with congressional staffers, and prepares farm-to-table lunches. The State Farm Bureau created the roundtable process to discuss policies with Florida congressional staffers related to agriculture in Palm Beach County. Roundtables allow Congressional staffers to take the information learned back to Representatives, Senators, and Commissioners, which help shape policy.

Farm City Luncheon

District Board and staff volunteer at the annual luncheon promoting local agriculture with over 350 attendees who dine while listening to a panel discussion. This event provides an opportunity for attendees to learn more about the economic contribution of the agricultural industry in Palm Beach County.

Panel Discussions

District Board members serve on various panels for discussions about agriculture, water irrigation, best management practices, and District activities.

Ag in the Classroom

The District partners with Ag in the Classroom, a nonprofit organization for this program. Board and staff members use Ag in the Classroom resources to teach students about local agriculture.

Local Working Group

The District partners with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") to host a Local Working Group, 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 strategically. The District records feedback collected.

Association of Florida Conservation Districts

District Board Supervisors attend Association of Florida Conservation Districts' meetings. Also, the District hosted the Area IV meeting in 2023.

Annual Reports

Annually, the District publishes an Annual Report, which includes the types of services and programs offered by the District and details the impact of the District's services.

Analysis of Service Delivery

The MIL, Agricultural Reserve, Urban Irrigation Efficiency, and Nursery Irrigation Efficiency programs align with the District's authority to demonstrate best management practices and conservation projects.⁹ The Ambassador of the Wetlands, Agriculture Congressional Round Table Discussions, Central Palm Beach County and Belle Glade Chamber of Commerce Leadership, Farm City Luncheon, Panel Discussions, and Ag in the Classroom programs align to the District's statutory authority to provide educational programs that further the District's purpose.¹⁰ The Local Working Group, Association of Florida Conservation Districts, and Annual Report activities align to the District's statutory authority to conduct surveys and research related to soil and water resources, and to cooperate with other public entities in furtherance of the District's purpose.^{11,12}

To identify alternative methods for the District to provide services that would improve performance or reduce costs, M&J analyzed performance data relating to meeting minimum performance standards outlined in the District's contracts, in addition to the District's profit and loss statements and financial statements to determine where costs could be potentially saved. M&J has not identified methods for the District to provide services that would improve performance or reduce costs. The District's largest portion of expenditures are related to its MIL program in which expenses are incurred by the District and submitted to FDACS for reimbursement. Also, the District Director has researched methods to save costs related to service delivery. For example, according to January 2023 minutes, the Director received quotes from many insurance companies to provide liability, auto, crime, property insurance and workers compensation. The Director received quotes from more than one insurance company and chose the company that offered coverage at a price that saved the District approximately \$5,000 per year. Also, the Director has requested amendments to contracts related to the MIL and to the Ambassador of the Wetlands programs to increase funds to cover the increasing expenditures related to the programs. Therefore, the District ensures that costs are mitigated as much as possible.

By administering programs through the District, the Florida Department of Agriculture, the Palm Beach County Board of County Commissioners, South Florida Water Management District, Mounts Botanical Garden, and the City of West Palm Beach save time and money and are able to supplement the District's staffing allotment. As the District is responsible for hiring personnel whose salaries are funded through its various contracts, the District helps the organizations operate more efficiently and economically than if the organizations were responsible for hiring staff and had to pay the entire Director's salary for program administration.

⁹ [s. 582.20\(2-3\)](#), *Florida Statutes* (2023)

¹⁰ [s. 582.20\(7\)](#), *Florida Statutes* (2023)

¹¹ [s. 582.20\(1\)](#), *Florida Statutes* (2023)

¹² [s. 582.20\(3\)](#), *Florida Statutes* (2023)

In FY21 and FY23, the District operated with an excess of revenues over expenditures. As such, the District's programs that are reimbursed through contracts are affordable and within the District's financial means. The District operated at a deficit in which expenditures exceeded revenues in FY22. Additional analysis related to the deficit is located within the Trends and Sustainability section of this report. Also, the District has successfully met minimum performance standards defined in contracts and does not need to make changes to service delivery to improve performance. M&J provides an analysis of District performance in the Analysis of Goals, Objectives, and Performance Measures and Standards section of this report.

Comparison to Similar Services/Potential Consolidations

The District and the University of Florida's Institute of Food and Agricultural Sciences Extension Office in Palm Beach County ("UF/IFAS Extension") collaborate on outreach events in the community. While the District and UF/IFAS Extension serve similar community needs, UF/IFAS Extension addresses the need for technical expertise and research in the agricultural field on behalf of the University of Florida, while the District focuses on providing programs to address needs related to the conservation of soil and water. The District and UF/IFAS Extension are able to help each other be more efficient from a mutual partnership where UF/IFAS Extension can provide the technical expertise, and the District provides the accompanying program that UF/IFAS Extension can refer producers to.

While the District and the Western Palm Beach County Farm Bureau serve similar community needs by serving producers, the Western Palm Beach County Farm Bureau represents and advocates for farmers, while the District assists producers with water quality and quantity. The Western Palm Beach County Farm Bureau advocates on behalf of farmers and performs outreach to the youth to help spread its mission and goals. As such, the Western Palm Beach County Farm Bureau and the District may refer producers to each other depending on the producer's needs.

II.B: Resource Management

Program Staffing

During the review period, the District employed four positions each year. The positions are as follows: a full-time Director, a full-time Mobile Irrigation Laboratory ("MIL") Senior Project Manager, a full-time MIL Project Manager, and a part-time Natural Resources Manager.

The Director is responsible for the District's administration, program management, and budgeting. Duties of the Director include oversight of programs and managing contracts, as well as financial bookkeeping, payroll, and the submittal of invoices associated with contracts.

The MIL Senior Project Manager and the MIL Project Manager are responsible for the operation of the District's MIL whose duties include ensuring that the District meets minimum performance standards. Also, the MIL positions are responsible for fieldwork duties related to contacting growers to schedule irrigation system evaluations and conducting MIL evaluations of irrigation systems to test for the efficiency of water systems.

The Natural Resources Manager is responsible for the administration of the Agricultural Reserve program. As such, the Natural Resources Manager works with land users to provide assistance on the best management plan and practice implementation, monitors conservation systems and practices according to best management practices, and informs land users of conservation technical assistance and financial assistance available, such as MIL services or services offered through the United States Department of Agriculture's Natural Resources Conservation Service or the Florida Department of Agriculture and Consumer Services.

The District paid an Urban MIL Contractor who is responsible for the fieldwork associated with the Urban Irrigation Efficiency Program in FY24. As such, the Urban MIL Contractor travels to residents' homes to inspect their irrigation systems and determines if they are candidates for any modifications offered through the program. If they are candidates, the Urban MIL Contractor is responsible for the installation of soil moisture sensors, wireless smart controllers, or retrofits.

The District has not experienced much turnover in positions. In March 2022, the employee who occupied the Natural Resources Manager position retired. There was no vacancy in the position, as the District onboarded a new Natural Resources Manager shortly before the previous Natural Resources Manager retired to allow the previous Natural Resources Manager to provide training to the new Natural Resources Manager.

During the review period, salary expenses increased by an average of \$15,590 per year between FY21 and FY23. Increases from FY21 to FY22 were due to slight increases in the salaries of all District employees. The increase from FY22 to FY23 was due to an almost \$10,000 increase in the Director's salary as well as slight increases in the salaries of the MIL staff.

Equipment and Facilities

In FY21 and FY22, the meeting space used by the District for Board meetings varied. According to the District Director, meeting locations varied due to the difficulty of securing a space for a prolonged period of time. The District held meetings at the Main Library in West Palm Beach, the Cooperative Extension Exhibit Hall, and the Vista Center which are owned by the Palm Beach County Board of County Commissioners. The District also utilized the Mount Botanical Garden as a meeting space. In FY23 and FY24, the meeting space stayed consistent at the Vista Center.

The District's office space remained consistent during the review period and is owned by the United States Department of Agriculture's Natural Resources Conservation Services ("NRCS"). The District maintains an agreement with NRCS to utilize the space to house its employees. Because the District utilizes an office space owned by NRCS, the District could lose access to its office space and any documents stored in the space if the office were to close. Based on discussions with other soil and water conservation districts, M&J has observed that other NRCS offices have been permanently closed and/or relocated with minimal warning, sometimes without providing Districts the opportunity to retrieve files stored at the facility. The District must ensure that in the event of NRCS office closure, the District will have ample time to retrieve or move records until new storage space is found. The District's cooperative agreement with NRCS allows for the sharing of office space, equipment, and technical assistance to increase the efficiency of service delivery. The District's current cooperative agreement with NRCS does not protect the District's files and records in the event of an office closure.

During the review period, the District owned two pieces of major equipment for use in the District's MIL program. Prior to the review period, the District purchased a Fuji Flowmeter which is utilized to measure the velocity of fluids to calculate volumetric flow rate. In FY23, the District received an additional Fuji Flow Meter that was transferred from a different MIL at no cost. During the review period, the District utilized three trucks for transportation to and from MIL inspection sites. Prior to the review period, the District received a Chevrolet Colorado truck that was transferred from another FDACS program. According to meeting minutes from August 2021, in FY21, the District leased a Chevrolet truck and terminated the lease in August 2021 as the District purchased a Chevrolet Silverado truck with FDACS funds.

Recommendation: The District should consider amending its current cooperative agreement with NRCS to ensure the District is provided with a reasonable period of notice in the event of the office's closure and that the District has the right to access and remove any of its files stored at the office.

Current and Historic Revenues and Expenditures

To analyze current and historical revenues and expenditures, M&J requested and received the District's revenue statements, trial balances and profit and loss statements from FY21, FY22, FY23, and FY24 in addition to financial statements published as part of the District's Annual Financial Audit by a contracted audit firm for FY21, FY22, and FY23. M&J utilized the District's revenue statements, trial balances, and profit and loss statements to report revenues and expenditures by program or activity as the District's financial statements do not report revenues or expenditures by program or activity.

The District's main revenue sources include the Mobile Irrigation Laboratory ("MIL") contract with FDACS and grants from the Palm Beach County Board of County Commissioners ("BoCC"). FDACS's revenues include administrative fees equal to 5% of the total contract amount and are paid to the District as unrestricted revenue. Annually, during the review period, BoCC has provided two payments: one that is a reimbursement of expenses related to the District's participation in the Agricultural Reserve program and one that is an allocation to help fund the District Director's salary.

Other major revenue sources for the District during the review period include grants from the City of West Palm Beach for the administration of an Urban Irrigation Efficiency Program, and from the South Florida Water Management District for the Nursery Overhead Efficiency Project, and from Mounts Botanical Garden for the coordination of the Ambassador of the Wetlands program. The District is responsible for the administration of the Nursery Overhead Efficiency and Urban Irrigation Efficiency programs in addition to installation of equipment associated with the program. For the Ambassador of the Wetlands program, the District is responsible for planning and coordinating the event. Figure 6 shows the District's total revenues by source.

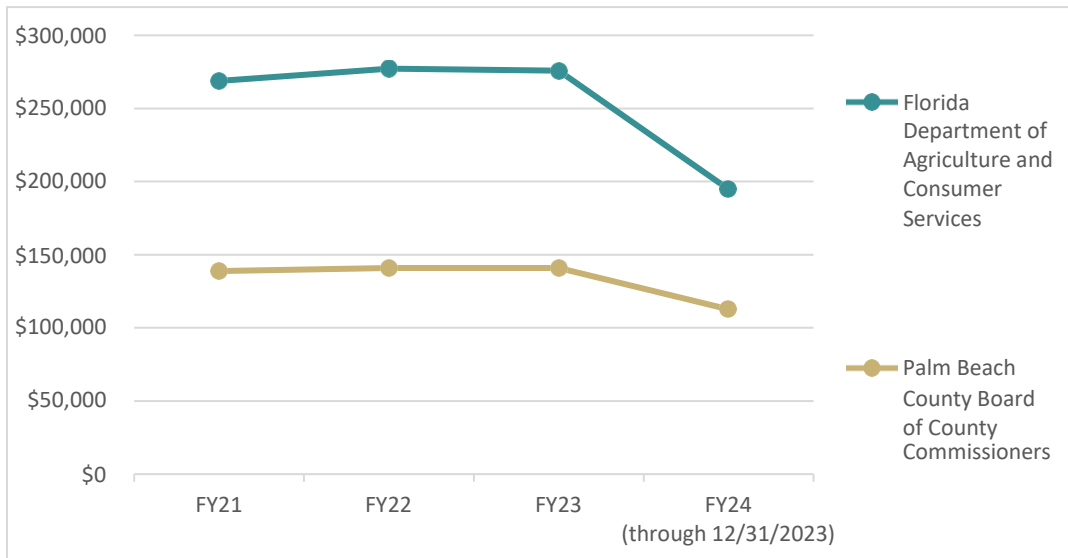
Figure 6: Total Revenues by Source

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Florida Department of Agriculture and Consumer Services	\$268,857	\$277,137	\$275,694	\$194,611
Palm Beach County Board of County Commissioners	\$138,688	\$140,899	\$140,899	\$112,619
South Florida Water Management District	\$30,000	\$0	\$24,000	\$0
City of West Palm Beach	\$0	\$0	\$46,382	\$99,249
Mounts Botanical Garden	\$0	\$9,000	\$11,000	\$6,000
Interest	\$9	\$34	\$20	\$3
Miscellaneous	\$500	\$0	\$72	\$44
Total	\$438,054	\$427,070	\$498,067	\$412,526

(Source: Revenue Reports and Financial Statements)

Revenues associated with FDACS increased from FY21 to FY22 and experienced a slight decrease in FY23. Revenues associated with BoCC experienced an increase from FY21 to FY22 due to an increase in funding related to the Agricultural Reserve program. Revenues from both sources decreased from FY23 to FY24 as the District only received part of its annual revenues in the first quarter of FY24. Figure 7 shows total revenues received from FDACS and BoCC.

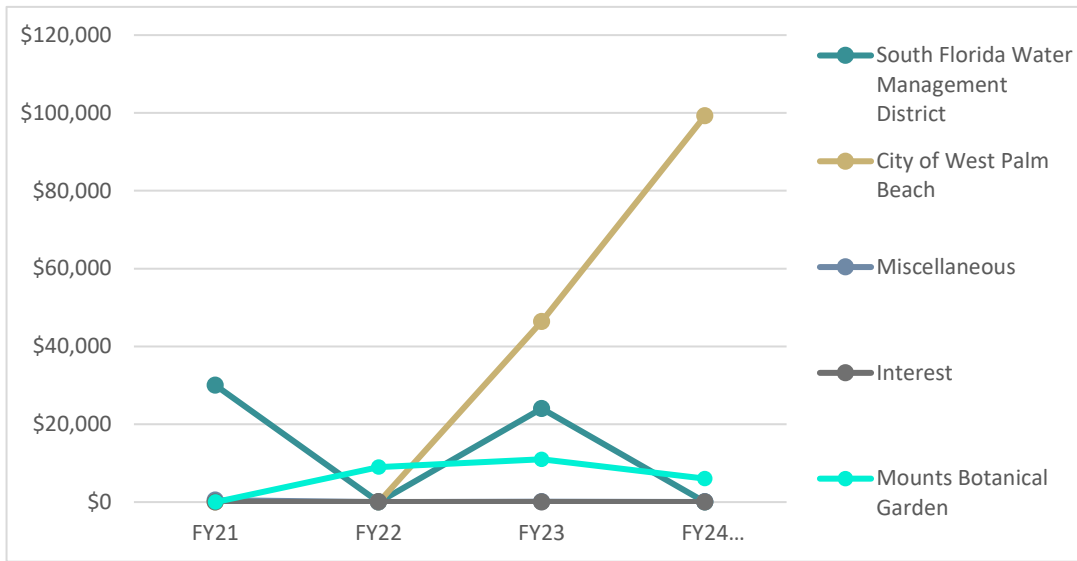
Figure 7: Revenues from FDACS and BoCC



(Source: Revenue Reports and Financial Statements)

In FY22, the District began receiving revenues from Mounts Botanical Garden associated with the Wetland Ambassador program. In FY23, the District began receiving revenues from the City of West Palm Beach associated with the Urban Irrigation Efficiency program. Revenues from the City of West Palm Beach increased from FY23 to FY24 due to increased equipment installations. Revenues related to the District's other sources remained relatively consistent with minor variations. Revenues from sources decreased from FY23 to FY24 as the District only received part of its annual revenues in the first quarter of FY24. Figure 8 shows total revenues received from other sources.

Figure 8: Revenues from Other Sources



(Source: Revenue Reports and Financial Statements)

During the review period, the District incurred six categories of expenditures. The “personnel services” category is responsible for a majority of District expenditures. Expenditures related to personnel services include the salaries and benefits for the District’s employees. The District receives revenues from FDACS to cover the costs of MIL staff salaries and benefits and a portion of the District Director’s salary and benefits. Furthermore, the District receives grants from BoCC to cover the cost of the Natural Resources Manager and the District Director’s salary and benefits. As such, over half of the District’s salary expenditures are reimbursable through contracts or from grants that provide a flat payment to cover costs.

The District’s second largest category of expenditures is operating expenses. Operating expenditures include expenditures necessary for the operation of the District that are paid out of the District’s General Fund, including unrestricted revenues, such as those generated from administrative fees. Types of expenditures within the District’s operating expenditures include audit fees, liability insurance costs, travel costs, website costs, MIL expenditures, and computer expenditures.

The District also incurs expenditures related to its programs, such as the MIL, Urban Irrigation Efficiency program, and Nursery Overhead Efficiency Project. Expenditures related to the programs are reimbursable through the District’s contracts. Figure 9 shows the District’s expenditures by program and by fiscal year.

Figure 9: Expenditures by Program and Fiscal Year

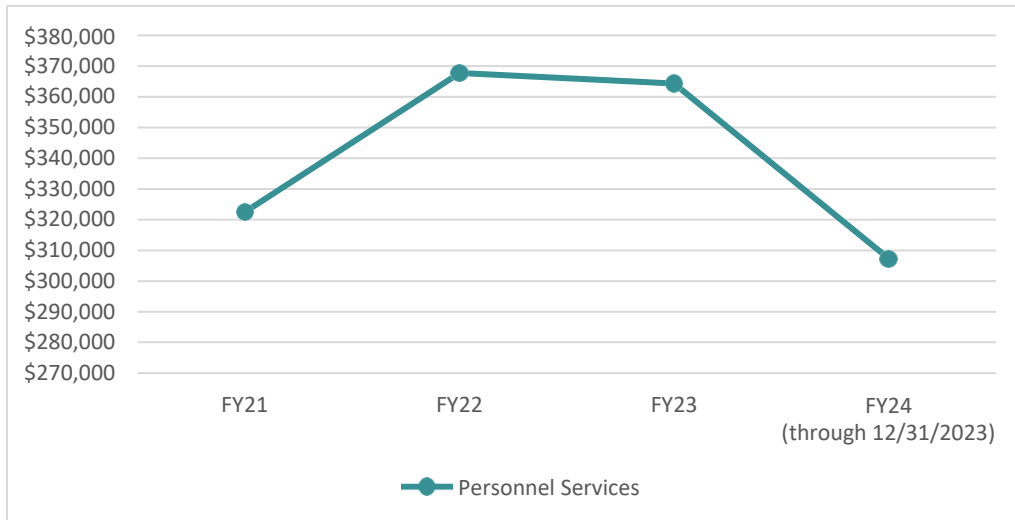
Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Personnel Services	\$322,501	\$367,721	\$364,303	\$307,247
Operating Expenses	\$47,479	\$49,649	\$44,618	\$42,846
Mobile Irrigation Laboratory	\$16,164	\$15,117	\$13,072	\$7,924
Urban Irrigation Efficiency Program	\$0	\$0	\$42,902	\$38,388
Nursery Overhead Efficiency Project	\$5,289	\$19,775	\$2,008	\$0
Total	\$391,433	\$452,262	\$466,903	\$396,405

(Source: Trial Balances and Financial Statements)

Over the course of the review period, the District did not hold long-term debt.

The District’s largest change in personnel services expenditures was from FY21 to FY22 due to an increase in Florida Retirement System payments and pension costs. Expenditures decreased from FY23 to FY24 due to only reporting personnel services costs for the first quarter of FY24. Figure 10 shows total personnel services expenditures.

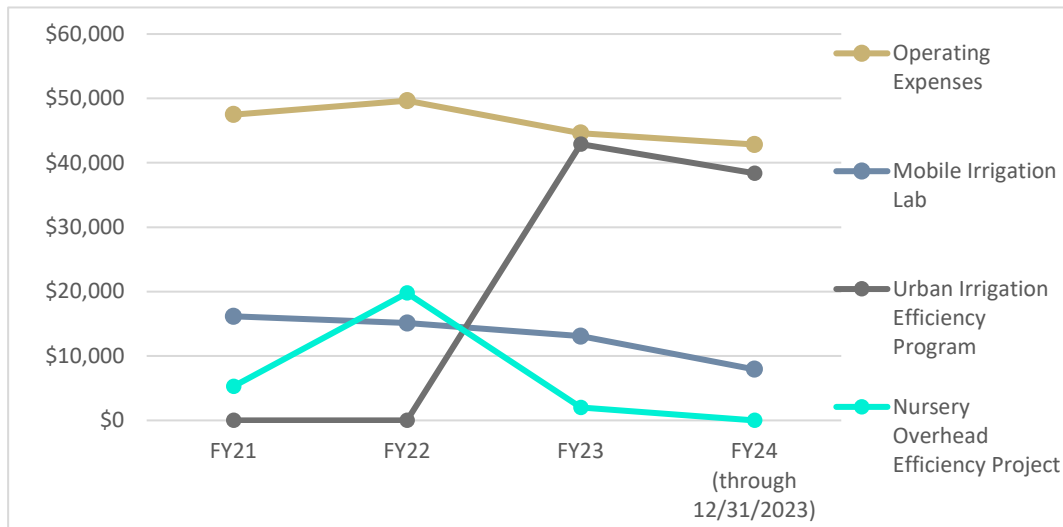
Figure 10: Total Personnel Services Expenditures



(Source: Trial Balances and Financial Statements)

The District’s largest change in operating expenses was from FY21 to FY22 is due to an increase in audit and depreciation expenditures. Costs associated with the Nursery Overhead Efficiency Project significantly increased from FY21 to FY22 due to an increase in equipment installations. The District did not incur expenditures related to the Urban Irrigation Efficiency Program until FY23. Costs associated with other expenditure categories remained relatively consistent with minor fluctuations during the review period. Figure 11 shows total expenditures on other programs and activities.

Figure 11: Total Expenditures on Other Programs/Activities



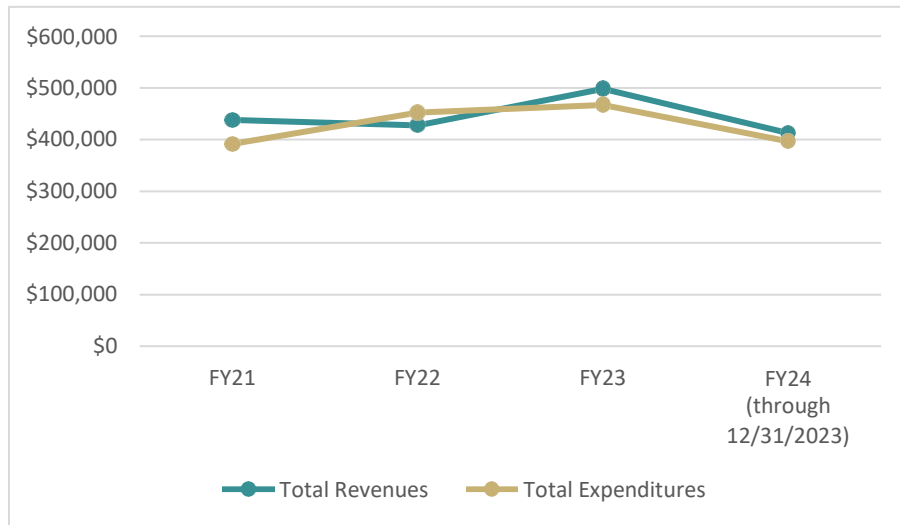
(Source: Trial Balances and Financial Statements)

Based on an interview with the District Director, the District builds budgets based upon grants or contracts in which funds will roll into the next fiscal year and new program revenue or contracts. The District also maintains multiple forms of financial documentation to prepare for the annual third-party independent financial audit and to document reimbursable expenses associated with contracts.

Trends and Sustainability

As shown in Figure 12, the District’s revenues and expenditures have followed similar trends over the course of the review period, as is expected, as most of the District’s revenues are reimbursements for expenditures through services provided in its various contracts. During the review period, revenues and expenditures fluctuated depending on the District’s smaller contracts, such as the City of West Palm Beach and the South Florida Water Management District, for which the District did not consistently receive revenues associated with the contracts during each year of the review period. Expenditures also fluctuated depending on costs associated with personnel services such as salaries and benefits.

Figure 12: Revenues vs. Expenditures



(Source: Financial Statements)

Despite having a diversification of revenue streams, based on financial statements, the District experienced a deficit in which expenditures exceeded revenues by \$25,192 in FY22. In FY21 and FY23, the District experienced a surplus in which revenues exceeded expenditures. Based on the District's net assets of \$39,754 in FY23, the District has funds to cover a deficit if the District were to experience a deficit in the future. In the future, if BoCC were to reduce the financial support provided to the District or the District lost the MIL contract with FDACS, the District would have to adjust how it operates to meet its financial obligations. Depending on the amount of funding lost from BoCC, the District would have to reduce the District Director position to part-time and may lose the position of Natural Resources Manager and, therefore, lose the ability to deliver services associated with the Agricultural Reserve Program. If the District were to lose FDACS funding, the District would lose two MIL staff positions and would not be able to deliver MIL services. As such, it is vital that the District projects future revenues and expenditures as accurately as possible to help ensure that the District maintains a balanced budget.

The District works to reduce the costs it incurs by contracting external audit services and services related to the Urban Irrigation Efficiency program. By contracting external services, the District saves the long-term cost of hiring additional staff to fulfill the program. Furthermore, the District does not currently receive significant revenues from investment accounts. The District could increase revenues by investing net assets in a high-yield investment account. Based on all of the financial information made available by the District, if the District continues to receive funds from BoCC and its contract with FDACS and more accurately budgets revenues and expenditures for its smaller contracts/programs, the District should have sufficient revenues to meet future expenses.

Recommendation: The District should consider reviewing the current and future costs of its programs and activities and evaluating the sustainability of the relevant expenditures compared to the District's annual revenues. The District could consider identifying new revenue sources and/or developing an annual budget that meets the requirements of s. [189.016\(3\)](#), *Florida Statutes*,¹³ to determine the level of programs and activities the District can fund with current revenue sources.

¹³ s. [189.016\(3\)](#), *Florida Statutes* (2023)

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

II.C: Performance Management

Strategic and Other Future Plans

The District does not maintain a strategic plan.

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

Goals and Objectives

The District does not maintain any written goals or objectives. As asserted by the District through interviews with M&J, the District's unwritten goals are to offer more programs and services geared towards urban agriculture to help residents implement conservation practices as the District is highly urbanized. The District’s administration of the Urban Irrigation Efficiency Project is an example of how the District plans to achieve this objective.

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

Performance Measures and Standards

The District follows performance standards outlined in its contract with the Florida Department of Agriculture and Consumer Services for the Mobile Irrigation Laboratory (“MIL”). Performance standards set in the MIL contract include a minimum number of agricultural irrigation systems that must be evaluated per year. From October 2020 to August 2021, the minimum performance standard was 121 evaluations with a minimum of 10 evaluations per month. In October 2021, the minimum performance standard changed to 120 evaluations with a minimum of 10 per month. In October 2022 to April 30, 2024, the minimum performance standard increased to 132 evaluations with a minimum of 11 per month.

The District's Annual Report relating to general operations includes many performance indicators. Performance indicators included in the Annual Report are separated by program/activity. Performance indicators related to general programs include the dollar amount of free services provided, total gallons of water saved, total acres covered by services, and the dollar amount of return for every dollar of support extended by the Palm Beach County Board of County Commissioners. Performance indicators related to the MIL include number of growers assisted, gallons of water saved, gallons of water that will continue to be saved each year, and dollar amount of grower financial assistance provided. Performance indicators related to the Nursery Overhead Efficiency Project include the number of wobbler heads installed, the number of nursery services, and gallons of water saved annually. Performance indicators related to the Ambassador of Wetlands program include the number of students served, program cost per student, and student pre- and post-test grades. Performance indicators related to the Urban Irrigation Efficiency Program include the number of evaluations conducted, the number of retrofits installed, and the number of gallons of water saved. The District does not have any other performance indicators or measures.

Recommendation: The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District's contracts to administer the MIL, Ambassador of the Wetlands, Urban Irrigation Efficiency, and the Nursery Overhead Efficiency programs. The additional performance measures and standards should be identified through the development of a strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District's goal to offer more programs related to urban agriculture relate to water conservation, agricultural/community education, and outreach, and therefore, address the District's statutory purpose. The District's goal does not provide sufficient direction for District operations as the District has not provided actionable steps or adequately addressed community needs or long- or short-term priorities. As mentioned in the Strategic and Other Future Plans and Goals and Objectives sections, the District should create a strategic plan and then identify goals and objectives that aligns with its strategic plan.

The District's performance standards related to the MIL program changed during the review period as defined in the Performance Measures and Standards section. To determine whether the District met minimum performance standards, M&J analyzed Board meeting minutes in which MIL staff provide a report of monthly evaluations completed in addition to MIL Monthly Reports provided by the District to FDACS. The District was unable to meet minimum performance standards in multiple months of FY21 due to difficulties finding growers to schedule for evaluations within Palm Beach County. In FY22, FDACS amended the MIL contract to expand its service area to include Martin, Okeechobee, St. Lucie, Indian River, Palm Beach, and Broward counties. After the service area was expanded, MIL staff was able to reach more growers and irrigation systems to inspect and, therefore, met or exceeded minimum performance for the rest of the review period.

Annual Financial Reports and Audits

The District is required per s. [218.32](#), *Florida Statutes*, to submit an annual financial report to the Florida Department of Financial Services within nine months of the end of the District's fiscal year (September 30). According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, the District submitted FY21, FY22, and FY23 Annual Financial Reports by the required deadline. The District has until June 30, 2025, to submit the FY24 Annual Financial Report.

The District is additionally required to submit an annual financial audit report as its revenues or combined expenditures and expenditures have exceeded \$100,000 each year of the review period, as per s. [218.39](#), *Florida Statutes*. The District submitted the FY21, FY22, and FY23 financial audit reports to the Florida Auditor General within the compliance period of nine months after the end of the fiscal year, or 45 days after the presentation of the audit report to the Board, whichever is shorter. The independent auditor did not issue any negative findings in the financial audit reports for FY21, FY22, or FY23.

Performance Reviews and District Performance Feedback

The District solicits feedback on community needs and priorities through the Local Working Group meeting on an annual basis. Typically, present at the meeting include District Supervisors, representatives from the University of Florida's Institute of Food and Agricultural Sciences and the United States Department of Agriculture's Natural Resources Conservation Service, and agricultural producers. The District submits minutes following the conclusion of the meeting, which summarizes the feedback received. In 2024, top resource concern feedback included nutrients and pesticides transported to surface water, organic matter depletion, and plant pressure.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. Starting with the November 2022 District 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 these requirements. All five of the District's Supervisor seats were up for election in November 2022.

The District's five current Supervisors were elected in the November 2022 election. M&J requested the elected Supervisors' affirmations as part of a public records request to the Palm Beach County Supervisor of Elections but has not received any documentation in response to this request. As a result, M&J cannot verify whether the elected Supervisors signed an affirmation of qualifications. However, the District Director provided a written statement detailing the current Supervisors' qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*. Supervisor seats two and four are up for election in November 2024.

Recommendation: The District should consider collaborating with the Palm Beach County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. [582.19\(1\)](#), *Florida Statutes*.

Notices of Public Meetings

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

The District notices meetings through the Association of Florida Conservation Districts, which posts them in the *Florida Administrative Register*. M&J reviewed the Florida Administrative Register for meeting notices and found that meeting notices existed for 2021 and 2024 meetings. M&J could not find notice of meetings for 2022 or 2023 meetings. The District also posts notices to its website, which includes the meeting time, date, location agenda, and Zoom link. Finally, the District posts annual meeting information in the *Palm Beach Post*. If there are mid-year meeting schedule changes, the District reposts in the *Palm Beach Post*. M&J received and reviewed proof of publication and confirmed that the District’s regular meetings between October 1, 2020, and September 30, 2024, were properly noticed in the *Palm Beach Post*.

M&J’s review concluded that the District notices 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. M&J received a written statement from the District indicating that the District posted meeting notices in the *Palm Beach Post*. Also, M&J received and reviewed proofs of publication and confirmed that the District’s regular meetings between January 1, 2021, and December 31, 2022, were properly noticed in the *Palm Beach Post*. As such, M&J was able to verify that the District met the statutory noticing requirement for meetings held in 2021 and 2022.

Since January 2023, ch. [50](#), *Florida Statutes*, has permitted publication of meeting notices on a publicly accessible website (such as the *Florida Administrative Register*) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request. M&J received a written statement from the District indicating that the District posted meeting notices in the *Palm Beach Post*. Also, M&J requested and received proofs of publication and confirmed that regular meetings between January 1, 2023, and September 30, 2024, were properly noticed in the *Palm Beach Post*. Therefore, M&J concludes that the District met the statutory noticing requirement for meetings held in 2023 and 2024.

Retention of Records and Public Access to Documents

The District was able to provide a majority of existing records and documentation requested by M&J for this performance review and includes the appropriate link to the District’s Annual Financial Reports on its website in addition to meeting agendas, budgets, and information regarding District programs. M&J concludes that there are no notable issues with the District’s records retention and public access to information as required by 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 signing a lease with NRCS to mitigate risks associated with operating out of an office owned by another entity. The lease should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include protection of the District’s resources stored in the NRCS office space. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences. • Costs: M&J does not anticipate any funding needed. • Statutory Considerations: M&J has not identified any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider reviewing the current and future costs of its programs and activities and evaluating the sustainability of the relevant expenditures compared to the District’s annual revenues. The District could consider identifying new revenue sources and/or developing an annual budget that meets the requirements of s. 189.016(3), Florida Statutes, in order to determine the level of programs and activities the District can fund with current revenue sources.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include more accurate financial planning to ensure the District follows a balanced budget and avoids a deficit • Potential Adverse Consequences: M&J does not anticipate any adverse consequences. • Costs: M&J does not anticipate any funding needed. • Statutory Considerations: M&J has not identified any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider taking advantage of the current high interest rates by developing and formally adopting a more robust investment policy. The District’s investment policy should include a process for estimating the District’s annual expenditures in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure availability of funds when needed.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include an increase in investment earnings received by the District. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences. • Costs: M&J has not identified any costs. • Statutory Considerations: The District must ensure compliance with applicable investment policies.
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include planning the expansion of the District and the District’s programs to ensure success. • Potential Adverse Consequences: Adverse consequences of the recommendation include the increased time and effort to develop a strategic plan. • Costs: M&J has not identified any additional funding needed to implement this recommendation. • Statutory Considerations: M&J has not identified any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include providing direction for the District’s future operations and activities. • Potential Adverse Consequences: Adverse consequences of the recommendation include the increased time and effort to develop goals. • Costs: M&J has not identified any additional funding needed to implement this recommendation. • Statutory Considerations: M&J has not identified any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the MIL, Ambassador of the Wetlands, Urban Irrigation Efficiency, and the Nurse Overhead Efficiency programs. The additional performance measures and standards should be identified through the development of a strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits include the implementation of a method for the District to measure progress towards goals and performance to ensure accountability. • Potential Adverse Consequences: Adverse consequences of the recommendation include the increased time and effort to develop performance measures. • Costs: M&J has not identified any additional funding needed to implement this recommendation. • Statutory Considerations: M&J has not identified 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. Palm Beach SWCD's response letter is provided on the following page.



PALM BEACH SOIL & WATER CONSERVATION DISTRICT

420 S. State Road 7 • Suite 162
Royal Palm Beach, Florida 33414
561-792-2727 • www.pbswcd.org

OPPAGA Report Response 2024

I would like to express our gratitude on behalf of the Board of Supervisors and District employees for the opportunity to showcase our programs. It's a privilege to share our commitment to the agricultural community and our dedication to conserving our local natural resources. We would also like to thank you for the effort put into this report on our county. This collaboration has been a positive experience, and we appreciate the recommendations as we always strive to improve. Below are responses to some of your recommendations:

Page 26 Program & Activity Costs

Annually, when creating the budget, we carefully consider whether it is feasible to continue an existing or new program, and have discontinued programs that were no longer financially sustainable. We have received and denied program opportunities that may cost more to implement because funding from the partnering agencies would be insufficient. Some grants, like the SFWMD Nursery Overhead Efficiency Project, require us to spend money on supplies before being reimbursed. For example, in 2021 and 2022, we spent over \$24,000 which was not reimbursed until the end of the project, more than a year and a half after the grant approval (2023).

It's important to consider how running a program will benefit the community and our water resources in addition to balancing the budget. Even if a program doesn't generate enough revenue within the current fiscal year but aligns with the District's mission and positively impacts the community, the current board may still choose to proceed.

Page 27 Investments

The District Director and Treasurer annually review financials for potential investments. If there are enough reserves to sustain the District for the fiscal year, they present investment ideas to the board for consideration. Currently, the District holds over \$80,000 in a CD with an APY of 4.75% and is discussing implementing a staggered CD strategy. Due to state restrictions for public funds, past board members have typically leaned in a conservative direction, especially when interest rates were meager.

Thank you again for this opportunity.

Sincerely,

Eva Webb, Secretary/Treasurer

