

Soil & Water Conservation District Performance Review

Summary Report

Prepared for:

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

August 19, 2024





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1. Executive Summary & Key Takeaways

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 (“OPPAGA”) to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report summarizes the results of M&J’s performance review of the 49 districts (“district” or “districts”). This Summary Report’s analysis was conducted for the review period of October 1, 2020, through April 30, 2024. It aims to highlight the key points within the 49 individual district reports provided to OPPAGA. To understand the unique issues and analyses presented in a specific District, M&J encourages reading each district report in its entirety.

The reports noted that districts’ current operating environment limits their ability to improve programs, increase services, or respond to constituent demand. Without the ability to generate revenue, the districts will continue to struggle to provide services, programs, or activities, requiring the districts to transform or face possible dissolution.

Districts that maintain contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”), the U.S. Natural Resources Conservation Service (“NRCS”), or diversified revenue sources are better positioned to operate independently in the future. These districts have the financial capabilities to maintain services. As the State’s population increases and agricultural property is converted into residential communities, the districts will continue to experience challenges in meeting their mission. Whether maintaining the status quo or considering consolidation or district regionalization, the State should continue reevaluating how the districts meet their statutory obligations.



KEY TAKEAWAYS

Key takeaways from the 49 individual district reports include the following:

Activity Level

District activity level depended on many interrelated variables, including:

- Urban or rural
- Recurring revenue source or in-kind contributions
- Full-time staff or no staff
- Current contract with FDACS/NRCS or no contracts
- Active board or inactive board

The activity level was generally higher in districts with full-time staff and recurring annual revenue sources. Activity level was generally lower in districts with no recurring funding or limited funding, or no full-time staff and depended solely on the Board members to volunteer time or financial resources.

District Resources

Similar to the variability of activity levels for the districts, the level and number of resources varied among the districts. The lack of annual, dedicated funding impacts a district's ability to hire staff, maintain programs, or accurately plan for future activities. Districts with reimbursement contracts with the FDACS or NRCS benefit from this arrangement. The districts with reimbursement contracts have a recurring revenue source that reimburses the district for eligible program-related costs, including staff salaries, equipment, vehicles, travel, administrative expenditures, and cost-share reimbursements.

Staffing

Within each district report, M&J analyzed the staff, the number of programs provided, and the district-sponsored activities. There is a correlation that districts with no staff and limited funding provide fewer programs or activities than those with dedicated staff and consistent annual revenue sources.

Meeting Notices

Thirty-nine (39) districts did not consistently provide appropriate notice in accordance with Section [189.015, Florida Statutes](#), which 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. Improper notice may deny the public an opportunity to attend meetings and participate in district business.

Records Retention

More than half (26) of the districts had issues with record retention. To enhance transparency and avoid loss of institutional knowledge, districts should consider improving record retention procedures and access to public records in accordance with [Chapter 119, Florida Statutes](#).

Performance Management

Forty-five (45) districts lacked performance goals, objectives, performance measures, and performance standards. Performance management is important because it helps governments efficiently manage operations and provide essential services to the public. Performance management provides the districts with guidance and ensures that programs and activities align with their intended statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*.

Financial Reporting

The districts are 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. Over the course of the review, which included four fiscal years, twenty-five (25) districts failed at least once to file timely. Managing revenues and transparently using financial resources allows a district to monitor its goals, objectives, and constituents' expectations.



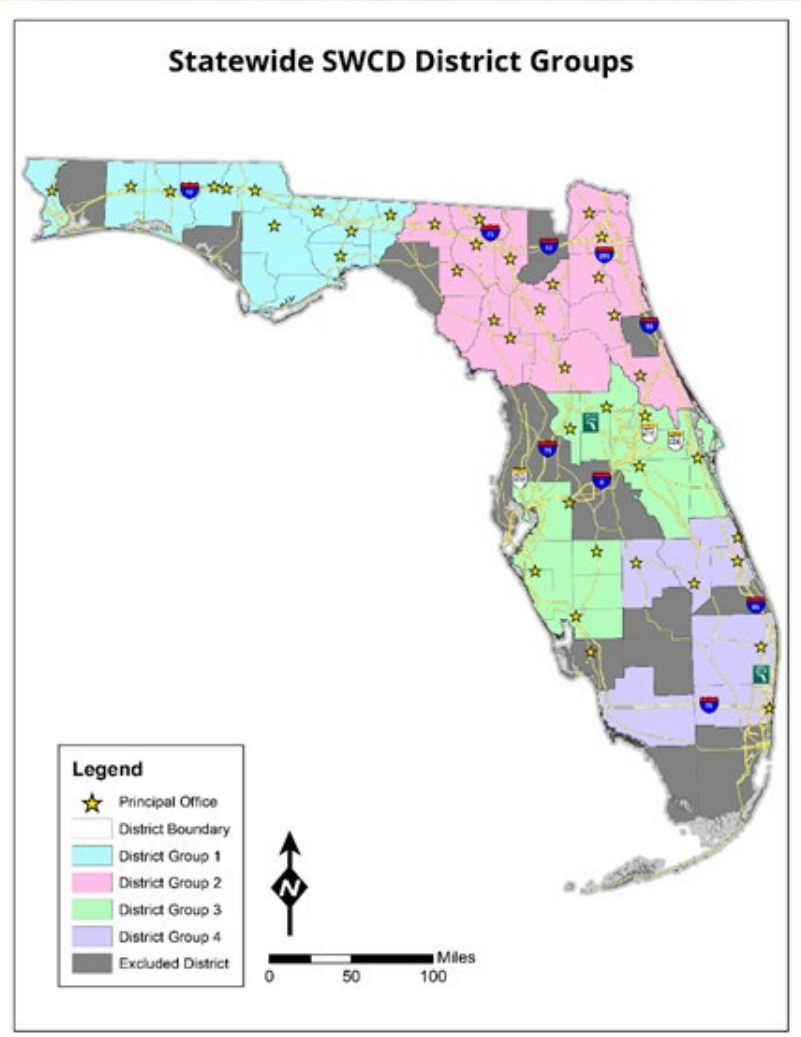
District Background

Figure 1: Soil and Water Conservation Districts Map

Chapter [582](#), *Florida Statutes*, concerns soil and water conservation within the State of Florida. The chapter establishes the processes for creating, dissolving, and changing district boundaries, 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 purposes of the districts.

The districts were created under the authority of the State Soil Conservation Districts Act (herein referred to as “Ch. [582](#), *Florida Statutes*”).¹ The Florida Legislature amended Ch. [582](#), *Florida Statutes*, in 1965, to expand the scope of all soil conservation districts to include water conservation. Each 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*.²

Each 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*].” Figure 1 provides a map of the 49 respective districts’ service areas and principal office locations. The district grouping is based on the the areas used by FDACS and NRCS.



Source: M&J Project Team

¹ Ch. 582 (1939), *Florida Statutes*, available online as Ch. [19473](#), *Laws of Florida*

² ss. [582.15](#), [582.18](#), and [582.19](#), *Florida Statutes*; Rule [5M-20.002](#), *Florida Administrative Code*; and Ch. [2022-191](#), *Laws of Florida*



3. Summary of Findings

As M&J prepared the 49 District reports, we have summarized the common challenges, themes, or issues identified during the fieldwork below.

Programs and Activities

Each district offers a variety of programs and activities. The program offerings and activities vary by district due to the following:

- Available funding
- Availability of paid or volunteer staff
- Memorandum of understanding with the U.S. Natural Resources Conservation Service (“NRCS”) to cooperate in promoting NRCS programs
- Number of active stakeholders
- Demand for services
- Coordination or cooperation with other state or local governmental entities

A district’s ability to meet its obligations is directly related to the level of activities provided. M&J has noted in the respective reports that dedicated funding and staff increased the district's activities, programs, or services. These districts often had active agricultural producers and were usually in rural areas of the State. The district's activity level depended on many interrelated variables, including:

- Urban or rural
- Recurring revenue source or in-kind contributions
- Full-time staff or no staff
- Current contract with Department of Agriculture and Consumer Services (“FDACS”) / U.S. Natural Resources Conservation Service (“NRCS”) or no contracts
- Active board or inactive board

The 49 districts are organized into four distinct groups that are geographically dispersed around the state of Florida. Each group and the corresponding districts provide services within areas classified as urban or rural. Based on the outcome of M&J’s analysis and site visits, there is an inverse correlation between the population density of a rural or urban district and the level of services provided. The less populated the district (rural), and if the district has a contract with the Florida Department of Agriculture and Consumer Services (“FDACS”) or the U.S. Natural Resources Conservation Service (“NRCS”), there are often more services provided, which usually results in a district having more staff. The more urban the district, the fewer activities or programs and fewer staff the district employs. Districts that do not have a contract with FDACS/NRCS and do not have other funding sources often have no employees and provide minimal services or activities.

The activity level was generally higher in districts with full-time staff and recurring annual revenue sources. Activity level was generally lower in districts with no recurring funding or limited funding, or no full-time staff and depended solely on the Board members to volunteer time or financial resources.

M&J noted in the respective reports that the districts' services or programs align with the statutory purpose and authority described in s. [582.20\(7\)](#), *Florida Statutes*. The advocacy and information activities align with the districts' statutory purpose and authority as described in s. [582.20\(1\)](#), *Florida Statutes* and s. [582.20\(2\)](#), *Florida Statutes*.

In many instances, M&J did not identify alternative methods for a district to reduce costs due to the lack of staff or services provided, as many districts lack a recurring revenue source or utilize volunteer assistance. To improve performance and increase a district's programs or services, the districts should research opportunities to increase revenues that may be used to administer services/programs and employ staff.

Revenue Sources

Based on M&J's analyses, a district is generally categorized in one of four ways from a revenue perspective:

- No revenue sources
- Some County or Local Government Support
 - » Cash contribution
 - » In-Kind Services
- Has an active contract with the FDACS or NRCS
- Multiple Revenue Sources that may include:
 - » Active Contract with FDACS or NRCS
 - » County or local government support
 - » Fundraising or donations
 - » Partnerships or other contracts for services

The lack of annual, dedicated funding impacts a district's ability to hire staff, maintain programs, or accurately plan for future activities. Districts with a contractual arrangement with FDACS to provide the Best Management Practices ("BMP") often have additional funding and staff compared to districts that do not have this arrangement with FDACS. BMP's for agricultural discharge reflect a balance between water quality improvements and agricultural productivity. Agricultural Producers in an area with a Basin Management Action Plan must implement BMPs or conduct water quality monitoring.

The FDACS BMP program includes the Cost-Share Program and the Implementation Assistance Program. The BMP Cost-Share Program is designed to help agricultural producers offset the expenditures related to purchasing conservation-related equipment to help implement conservation practices. District staff often perform regular site visits for producers enrolled in the BMP Cost-Share Program to confirm compliance with the agreement(s) terms. The BMP Implementation Assistance program usually allows the districts to employ Conservation Technicians who provide program assistance to agricultural producers.

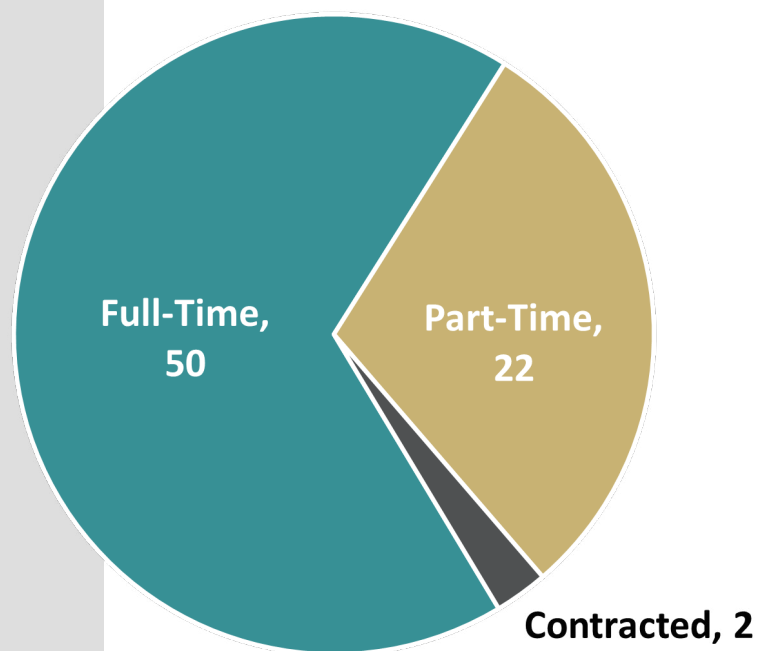
A benefit of this agreement with FDACS for districts is reimbursement for eligible program-related costs, including staff salaries, equipment, vehicles, travel, administrative expenditures, and cost-share reimbursements.

Staffing

M&J's analyses indicated a correlation between the level of staffing and the activities provided by each district. Figure 2 illustrates the breakdown of the 74 positions across the 49 districts. There are 50 full-time, 22 part-time, and two contracted staff who support the Supervisors in overseeing the various programs across the respective districts.

While there is an average of 1.06 full-time staff per district, over 40%, or 20 districts, do not have full-time, part-time, or contracted staff. Figure 3 shows that six districts account for over 40% of the collective staffing for the 49 districts.

Figure 2: Staffing Breakdown by Position Type



M&J has analyzed the staff, the number of programs provided, and district-sponsored activities within each district report. There is a correlation that districts with no staff and limited funding provide fewer programs or activities than those with dedicated staff and consistent annual revenue sources.

Figure 3: Staffing Levels by Number of Districts

| Staff | # Districts | Total Staff | % with Staff | % of Total Staff |
|--------------|-------------|-------------|---------------|------------------|
| No Staff | 20 | 0 | 40.8% | 0.0% |
| 1 | 12 | 12 | 24.5% | 16.2% |
| 2 | 4 | 8 | 8.2% | 10.8% |
| 3 | 4 | 12 | 8.2% | 16.2% |
| 4 | 3 | 12 | 6.1% | 16.2% |
| 5 | 6 | 30 | 12.2% | 40.5% |
| Total | 49 | 74 | 100.0% | 100.0% |

(Source: M&J Project Team)

Where applicable, each district report identifies the in-kind support provided by the local Board of County Commissioners (“BoCC”). The BoCCs that assist often do so by providing and paying for staff to support and benefit the district. The BoCC staff member supports the district; the costs for salary and other operating expenses are not included in the analysis above.



Intergovernmental Interactions

The districts regularly interact with numerous governmental entities across the state of Florida. These include:

- Municipal and county governments
- School Districts
- Florida Department of Agriculture and Consumer Services
- Water Management Districts
- U.S. Natural Resources Conservation Service

In addition to the governmental interactions, the districts also interact with non-profits or other civic groups related to water conservation, education, or other agricultural issues.

Meeting Notices

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 was amended twice during the review period, and M&J reviewed the districts for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

M&J determined that 39 of the 49 districts did not consistently provide appropriate notice. Improper notice may deny the public an opportunity to attend meetings and participate in district business.

Performance Management

Most (45) districts did not have strong performance accountability systems that clearly stated goals, measurable objectives, and a system for measuring district progress in meeting those goals and objectives. M&J identified several opportunities for districts to develop, improve, and refine performance management activities. These are:

- **Goals or Objectives (39 districts):** A lack of articulated or approved goals was a common finding across the districts. Most districts have not adopted clear goals and measurable objectives that clearly align with each district's statutory purpose, as defined in s. [582.02\(4\), Florida Statutes](#), and the Board's vision and priorities. Such goals and objectives help the districts ensure a consistent direction for the district's future prioritization of programs and activities.
- **Performance Measures (45 districts):** The most frequently noted finding was related to performance measures and standards. Each district should consider identifying performance measures and standards, such as the number of interactions at outreach events, as part of developing a strategic plan. The districts should then track the identified performance measures against established standards and use the collected data to monitor district performance, evaluate progress toward the goals and objectives the district adopts, and support future improvements to district service delivery methods.
- **Strategic or Long-Term Plans (45 districts):** The second most noted finding is that most districts did not conduct a strategic planning process. A strategic plan reflects district long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within district service area and provides the context for district programs and activities.

Financial Reporting

Twenty-five (25) districts failed at least once to file required financial reports on time during the four fiscal years reviewed. Pursuant to s. [218.32, Florida Statutes](#), each 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). Additionally, a district must submit an annual financial audit report if its revenues or combined expenses and expenditures exceed \$100,000 each year of the review period, as per s. [218.39, Florida Statutes](#).

Mitigating these common challenges and issues is important to a district's financial management and long-term viability. Like any government, the districts rely on accurate budgeting and financial management to efficiently manage operations and provide essential services to their constituents. Financial management is important because it helps governments efficiently manage their operations and provide essential services to the public. Managing revenues and the transparent use of financial resources allows a district to monitor its goals, objectives, and constituent's expectations.



Records Retention

Many districts provided Board meeting minutes for most of the meetings during the review period. However, more than half (26) of the districts could not provide the meeting minutes for each requested meeting or other requested documentation such as financial information, bank statements, or copies of agreements. While the information was retained in many instances, the documentation was not cataloged due to the abovementioned factors.

The underlying cause for a district's records retention issue varied and was generally due to one of the following factors:

- Lack of staff
- Staff turnover
- Lack of shared network storage
- Maintenance of manual (non-electronic) data
- Ineffective use or lack of maintaining websites to provide access to information

A district's inability to readily provide documentation could result in a failure to retain records in accordance with s. [119.021, Florida Statutes](#). Failure to retain records may limit transparency into district activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07, Florida Statutes](#). Violation of these sections may subject District Supervisors and staff to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10, Florida Statutes](#).



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District Capabilities & Outlook

District Viability

A district's long-term viability correlates to its ability to continue operations. During the Performance Review, two districts (Lafayette and Lake) voluntarily voted to dissolve, one district (Santa Fe) inquired about voluntary dissolution, and a fourth district's (Sumter) status was uncertain. M&J was informed that Sumter had been dissolved, but, as of the date of this report, M&J has been unable to confirm this assertion.

M&J's review identified several issues that need to be addressed as they relate to a district's long-term viability. These include, but are not limited to:

- Electing and retaining qualified Supervisors
- Proving local knowledge and input to agricultural producers
- Increasing population
- Ongoing development and conversion of agricultural properties to residential communities
- Recruiting and retaining qualified staff to reduce turnover
- Identifying and diversifying annual revenues
- Implementing performance measures to budget accurately, manage operations effectively, and provide essential services to their constituents



Future Operating Model

The districts' current operating environment limits their ability to improve programs, increase services, or respond to constituent demand. Without the ability to generate revenue, the districts will continue to struggle to provide services, programs, or activities, requiring the districts to transform or face possible dissolution.

Districts with FDACS contracts or diversified revenue sources are better positioned to operate independently in the future. These districts have the financial capabilities to maintain services. As the State's population increases and agricultural property is converted into residential communities, the districts will continue to experience challenges in meeting their mission. Whether maintaining the status quo or considering district consolidation or regionalization, the State should continue reevaluating how the districts meet their statutory obligations.

5

Summary of Recommendations

The M&J Team identified 400 recommendations in total. The recommendations are divided into four subject categories: Service Delivery, Resource Management, Performance Management, and Organization and Governance. While the total number of districts varied by group, the average number of recommendations was consistent across the groups. Approximately 60% of the recommendations were related to Performance Management, and the fewest recommendations were related to Service Delivery. Figure 4 provides additional details for the recommendations by category.

Figure 4: Recommendations by Category and Subcategory

| Category | Total | Category | Total |
|---|------------|--|-----------|
| Subcategory | Recmds | Subcategory | Recmds |
| Category 1: Service Delivery | | Category 2: Resource Management | |
| Collaboration and Partnerships | 2 | Budgeting or Financial Reporting | 27 |
| District Needs | 6 | Investment Policy | 5 |
| Funding Strategy and Requests | 4 | Ownership of Vehicles with FDACS Funds | 1 |
| Process and Procedures | 4 | Public Meeting Location Agreement | 15 |
| Staff Model | 4 | Recruitment or Hiring Practices | 8 |
| Category 1: Total | 20 | Revenue Diversification | 22 |
| | | Category 2: Total | 78 |
| Category 3: Performance Management | | Category 4: Organization and Governance | |
| Collect Stakeholder Feedback | 36 | Collaboration with Supervisor of Elections | 30 |
| Goals or Objectives | 39 | Improve Meeting Notices | 39 |
| Interlocal Agreements | 7 | Improve Records Retention | 25 |
| Mitigate Repeat Audit Findings | 8 | Category 4: Total | 94 |
| Performance Measures | 45 | | |
| Strategic or Long-Term Plans | 45 | | |
| Timeline for Financial Reporting | 25 | | |
| Category 3: Total | 205 | | |

(Source: M&J Project Team)



Category 1 - Service Delivery

There were relatively few recommendations in the Service Delivery category across the 49 districts. The most common recommendation is to consider identifying opportunities to address the districts' needs better. Six out of 49 districts had this recommendation.

Category 2 - Resource Management

Resource Management had the second-highest number of recommendations across the districts. The most common recommendation was related to Budgeting or Financial Reporting, which was identified for 27 out of the 49 districts. The districts could consider identifying revenue sources or developing an annual budget that meets the requirements of s. [189.016\(3\)](#), *Florida Statutes*, to determine the level of programs and activities the districts can fund with current revenue sources.

Each district should consider evaluating the sustainability of the relevant expenditures compared to the district's annual revenues. The districts could consider identifying grant opportunities from the U.S. Natural Resources Conservation Service, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity. Where applicable, each district could also consider proposing an agreement with its respective Board of County Commissioners to allow the districts to present an annual budget request, subject to approval by the Board of County Commissioners.

Category 3 - Performance Management

The most frequent recommendation was provided to 45 of the 49 districts and was related to Financial Services to help ensure that the District complies with the requirements of ss. [218.32\(1\)\(a\)](#), [218.39\(1\)\(c\)](#), and [218.39\(1\)\(i\)](#), *Florida Statutes*.

M&J recommended that 36 out of the 49 districts consider implementing a system for collecting feedback from stakeholders regarding the effectiveness of the district's programs and services in addressing the community's soil and water conservation needs. Since most districts do not have a system for tracking feedback, their methods of operations could be outdated or inefficient. Feedback could help refine their respective operations.



Category 4 - Organization and Governance

M&J recommended that 30 of the 49 districts consider collaborating with the supervisor of elections to ensure necessary documents are completed, filed, and maintained to ensure that Supervisors meet certain residency and agricultural experience requirements provided in s. [582.19\(1\)](#), *Florida Statutes*.

M&J's review concluded that 39 of the 49 districts did not meet the requirements of the version of [Ch. 50](#), *Florida Statutes* in effect at the time of each meeting date and applicable notice period. Prior to January 2023, [Ch. 50](#), *Florida Statutes*, required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. 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 in full accordance with [Ch. 50](#), *Florida Statutes*, may deny the public an opportunity to attend meetings and participate in District business.

M&J recommended that these districts consider improving their meeting notice procedures to ensure compliance with s. [189.015](#) and [Ch. 50](#), *Florida Statutes*. 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, and any actions taken by a Board would be considered null and void.

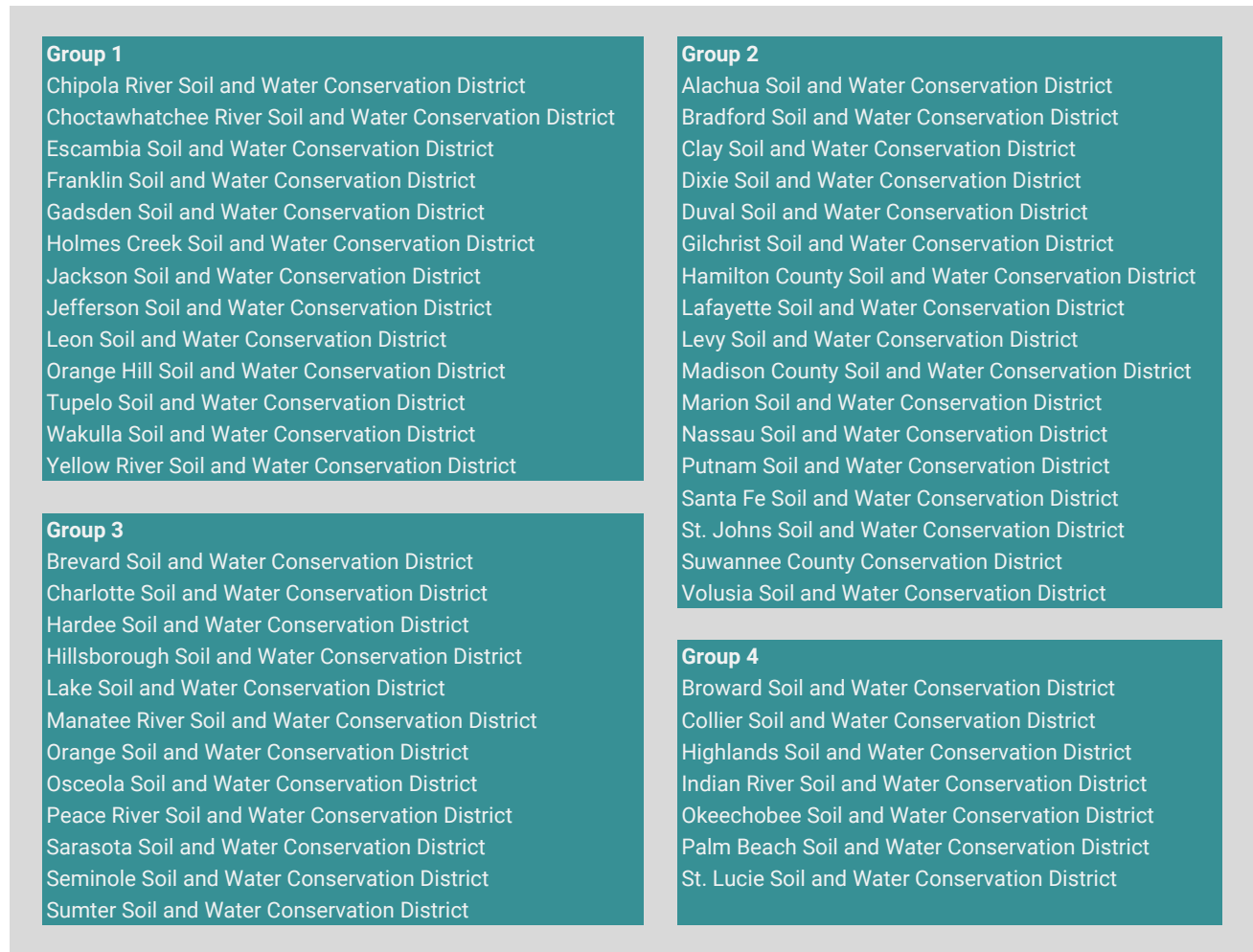
For 26 of the 49 districts, M&J recommended that the districts consider improving record retention procedures and access to public records in accordance with [Ch. 119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. In these cases, M&J recommended that each district should consider improving record retention procedures and access to public records in accordance with [Ch. 119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The districts could consider duplicating records to be stored in separate locations to mitigate the loss of records due to technology failures, accidental disposition of records, natural disasters, and other unforeseen events. The districts could consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.



Appendix

The 49 districts are organized into four distinct groups that are geographically dispersed around the state of Florida. Figure 6 identifies the districts within each group. Figure 7 shows the location of the districts within Florida. The district groupings are based on the areas used by FDACS and NRCS.

Figure 5: Soil and Water Conservation Districts by Group



(Source: M&J Project Team)



Figure 6: Northeast Florida (13 Districts)

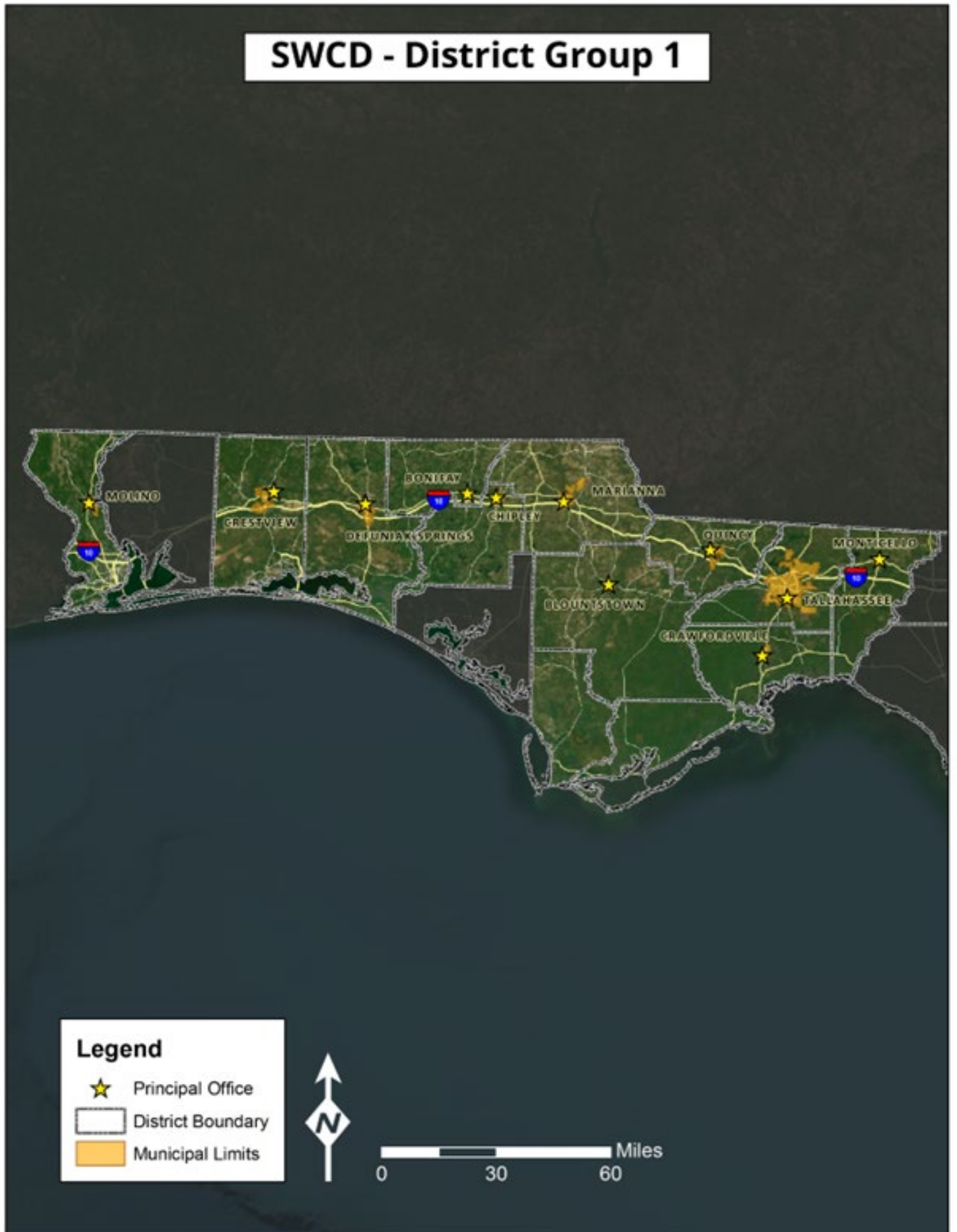


Figure 7: North Central Florida (17 Districts)

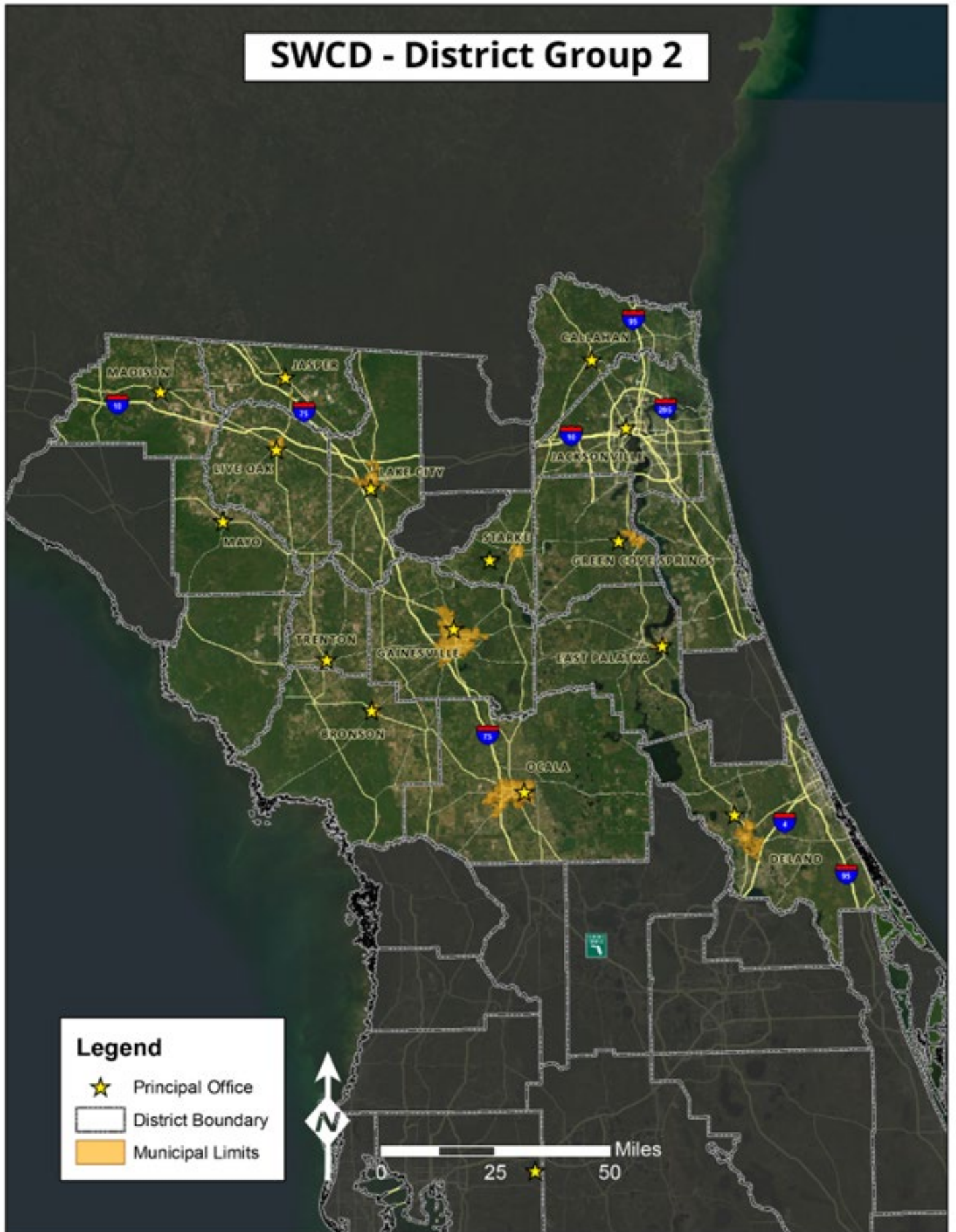


Figure 8: Central and Southwest Florida (12 Districts)

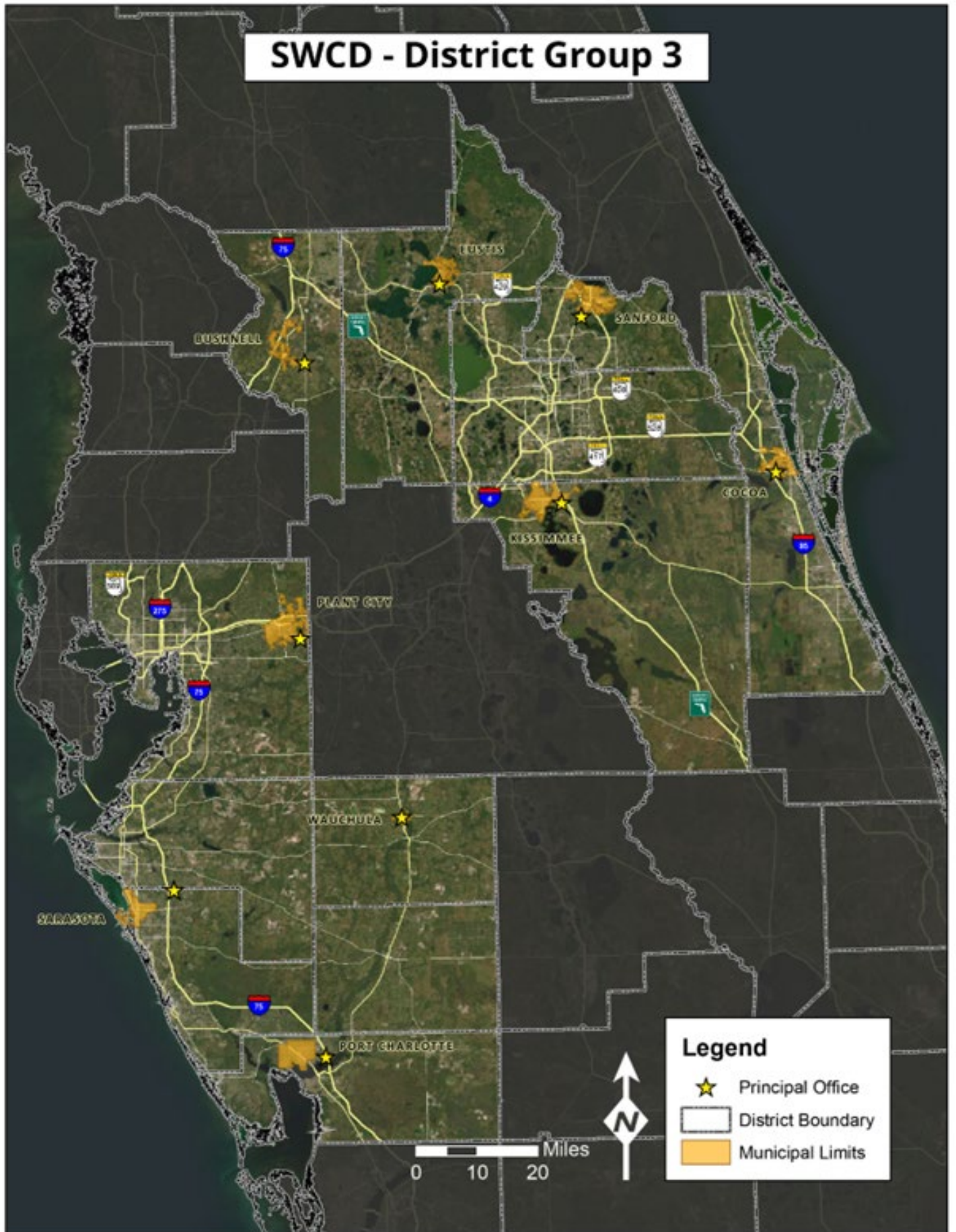


Figure 9: South Florida (7 Districts)

