

# Tupelo Soil and Water Conservation District Performance Review

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

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## Key Takeaways

- Tupelo Soil and Water Conservation District’s Board of Supervisors meets quarterly to oversee District activities.
- Tupelo Soil and Water Conservation District participates in the annual Tupelo Honey Festival. The District does not manage any programs or services.
- Tupelo Soil and Water Conservation District’s only revenue source comes from interest from a savings account. The District has one staff member who shares time between the District, Chipola River Soil and Water Conservation District, and Franklin Soil and Water Conservation District.
- Tupelo Soil and Water Conservation District operates without a strategic plan, goals and objectives, or any performance measures.

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

## I.A: District Description

### Purpose

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

The District’s website states that “the mission of the Tupelo Soil and Water Conservation District is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Tupelo [sic] County.”<sup>1</sup>

### Service Area

When the District was established in 1945,<sup>2</sup> the service area included the entirety of Gulf County, and the current borders and territory remain the same. The District’s service area includes unincorporated Gulf County, the Cities of Port St. Joe and Wewahitchka, and part or all of the following federal and State conservation lands:

- Apalachicola River Water Management Area
- Apalachicola River Wildlife and Environmental Area
- Box-R Wildlife Management Area
- St. Joseph Bay Aquatic Preserve
- St. Joseph Bay State Buffer Preserve
- St. Vincent National Wildlife Refuge
- T. H. Stone Memorial St. Joseph Peninsula State Park

The District is bounded on the north by Calhoun County, northeast by Liberty County, east by Franklin County, south by the Gulf of Mexico, and west by Bay County. The total area within the District is 756 of square miles, with 564 square miles of land and 192 square miles of water.

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<sup>1</sup> The wrong county name is included in the mission statement on the District’s website due to an error with the template language used by the Association of Florida Conservation Districts and its website hosting vendor.

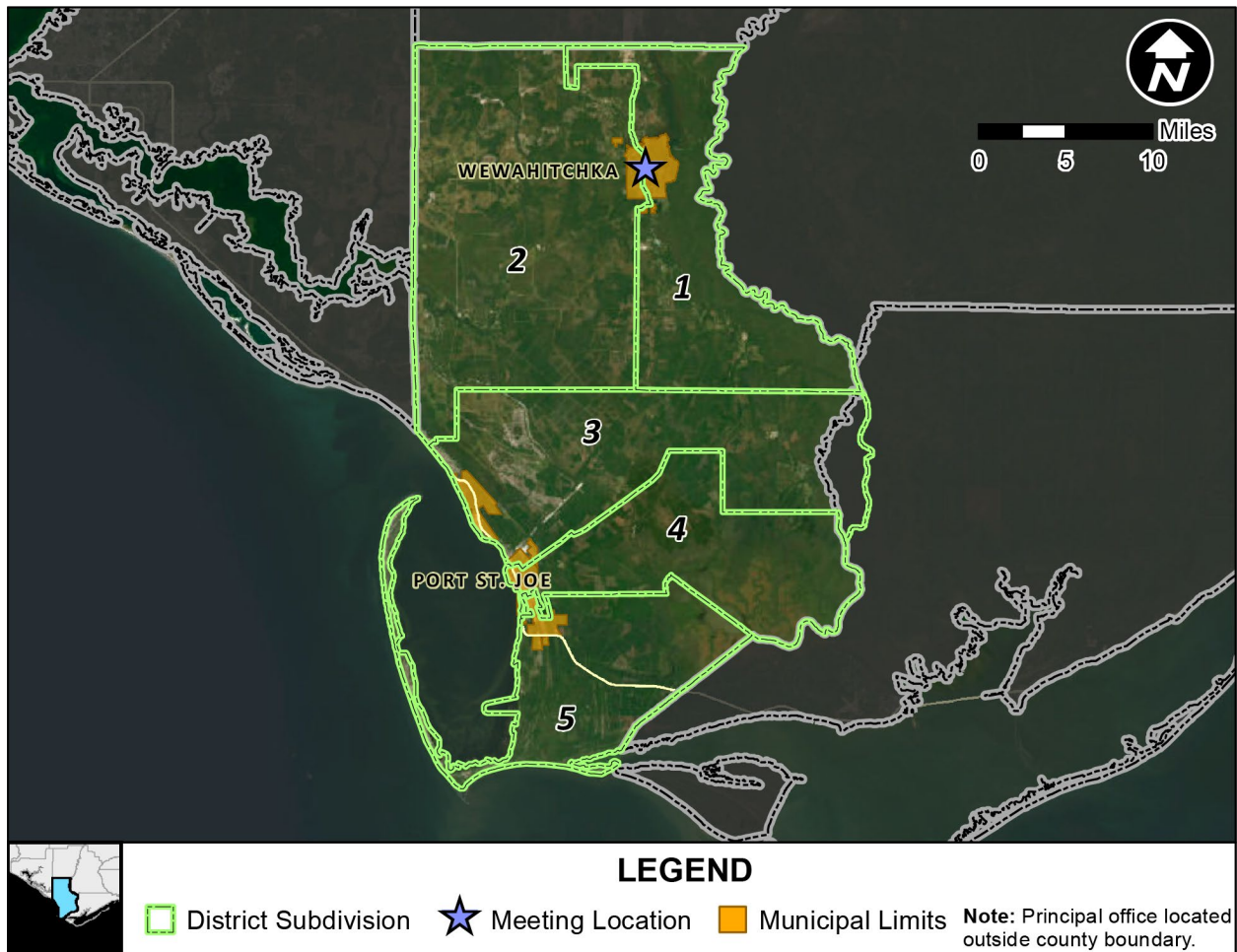
<sup>2</sup> McLendon, H. S. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1944 - December 31, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.



The District’s primary office is located at 17413 Northwest Leonard Street, Blountstown, Florida 32424 – the United States Department of Agriculture service center in Calhoun County. The District meets at 232 East Lake Avenue, Wewahitchka, Florida 32465 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Gulf County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)46](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s meeting location. The District’s principal office is located in Calhoun County, and as a result is not included in Figure 1.

**Figure 1: Map of Tupelo Soil and Water Conservation District**



(Source: Gulf 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 16,323 as of April 1, 2023.

### District Characteristics

Tupelo SWCD is located in the northwestern part of Florida. The economy of the service area is specialized and is supported by a large tourism industry because of the beaches along the District’s southeastern coastline.

A majority of the District is rural land including large plots of timber and farm/pastureland. The District's main agriculture source in these rural areas is citrus farming. The District is also known for its large beekeeping farms.<sup>3</sup> The District's climate is fairly moderate with warm and humid summers. The District receives around 69 inches of precipitation annually. Most of the District's rainfall occurs from June to September and is the cause of thunderstorms and stemming from the Gulf of Mexico.<sup>4</sup> The District lies within the Gulf Coastal Lowlands geomorphic province. The Gulf Coastal Lowlands are characterized by flat sandy terrain. The Apalachicola River, the District's largest river, forms the eastern border, along with the Brothers River and Hancock Bay. The combined Apalachicola and Brothers Rivers intersect with the Jackson River that flows from Lake Wimico in the southeastern part of the District into the Gulf of Mexico.<sup>5</sup> Numerous other waterways flow through the District, resulting in vast amounts of surface water throughout the service area. Extending west from the District's southern tip, the St. Joseph Peninsula serves as a natural buffer between the Gulf of Mexico and St. Joseph Bay, protecting the bay's water quality and critical flora and fauna habitats.<sup>6</sup>

The District's position within the Gulf Coastal Lowlands and location on the Gulf of Mexico leaves the District open to erosion and drainage issues due to heavy rainfall and sandy substrate, which requires a focus on erosion control practices and programs because farmland and crops in the District are susceptible to the erosion caused by rainfall and the humid climate. Citrus farming in the District can be affected by periodic freezes within the District during the winter months. The District's numerous creeks, streams, rivers, and estuaries, including the Apalachicola River, are at risk of pollution from harmful chemicals found in pesticides, fertilizer, and urban output. The District's large bee population can also be negatively affected by pesticides associated with agriculture production, which means the District has a need for soil conservation practices which includes pesticides that are non-toxic to bees.

## I.B: Creation and Governance

Tupelo SWCD was chartered on February 3, 1945 as the Tupelo Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.<sup>7</sup> The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582](#), *Florida Statutes*").<sup>8</sup> The Florida Legislature amended ch. [582](#), *Florida Statutes*, in 1965 to expand the scope of all soil conservation districts to include water conservation and rename the District the Tupelo Soil and Water Conservation District.<sup>9</sup>

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<sup>3</sup> UF/IFAS Extension. 2023. *UF/IFAS Gulf County Extension Office*. Accessed May 31, 2024. <https://sfyl.ifas.ufl.edu/gulf/agriculture-natural-resources/>.

<sup>4</sup> United States Department of Agriculture. 2001. "Soil Survey of Gulf County, Florida." Report, Natural Resources Conservation Service, Washington.

<sup>5</sup> Rupert, Frank. 1991. *Geology of Gulf County, Florida*. "Florida Geological Survey, Tallahassee" Report, Florida Department of Natural Resources.

<sup>6</sup> Florida Department of Environmental Protection. 2024. *St. Joseph Bay State Buffer Preserve*. State Buffer Preserve Program, Office of Resilience and Coastal Protection. April 12. Accessed June 6, 2024. <https://floridadep.gov/rcp/state-buffer-preserve/locations/st-joseph-bay-state-buffer-preserve>.

<sup>7</sup> McLendon, H. S. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1944 - December 31, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

<sup>8</sup> s. [582](#), *Florida Statutes* (1939), available online as ch. [19473](#), Laws of Fla.

<sup>9</sup> ch. [65-334](#), *Laws of Florida*

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.<sup>10</sup>

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 Gulf County Supervisor of Elections, but has not received any documentation in response to this request. However, the District staff 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*. During the review period (October 1, 2020, through April 30, 2024), there have been four vacancies on the Board, as illustrated in Figure 2. Seat 1 had a vacancy from May 2023 to October 2023. The District had a vacancy in seat 2 from the beginning of the review period to November 2020. The District Supervisor in seat 4 left the Board in the first quarter of FY22 and was then reappointed in April 2022. Seat 5 was vacated in October 2021 and stayed vacant until November 2022. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

**Figure 2: Supervisor Terms**

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Graham Dozier											Sammy Bailey			
2	Jerry Gaskin														
3	Gil Shealy														
4	Joe Danford							Joe Danford							
5	DH							Dave Davis							

**Legend for FY21**

David Harrelson (DH)

(Source: District Board of Supervisor Meeting Minutes)

During the review period, the District met eight times,<sup>11</sup> met the mandatory meeting requirement of s. [582.195](#), *Florida Statutes* to meet at least once per calendar year with all five Supervisors for 2022 (May), but did not meet the mandatory meeting requirement for 2023. The District only held three meetings in FY22 and two meetings in FY23 (one of which was held while the Board only had four members), limiting the District’s opportunities to meet as a full Board. M&J has determined that the District did not properly notice each meeting. 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) of this report.

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

<sup>10</sup> ss. [582.15](#), [582.18](#), and [582.19](#), *Florida Statutes*; Rule [5M-20.002](#), *Florida Administrative Code*; and ch. [2022-191](#), *Laws of Florida*

<sup>11</sup> Meetings occurred in November 2020; October 2021; April and May 2022; January, July, and October 2023; and January and April 2024.

## I.C: Programs and Activities

The following is a list of programs and activities conducted by the District within the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District's programs and activities will be described in detail in section II.A (Service Delivery) of this report.

- Tupelo Honey Festival
  - The Tupelo Honey Festival is an annual event hosted in Gulf County. The District sets up a booth each year and hands out agriculture education pamphlets to youth at the festival. The District Supervisor and their family dig up sawtooth oak trees from their own property to donate to festival attendees.
- Local Working Group meetings
  - The District hosts Local Working Group meetings each year in conjunction with the Natural Resources Conservation Service ("NRCS"). The Local Working Group is an annual opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders.

## 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

In FY22, the Natural Resources Conservation Service ("NRCS") and the District Supervisors signed a memorandum of agreement that established mutual objectives for the parties to follow while promoting NRCS programs.

### Association Meetings

District staff attend regional and annual conservation association meetings and the District reimburses staff members for expenses related to travel.

### Soil and Water Conservation Districts

Tupelo SWCD receives administrative assistance from a part-time Administrative Assistant. The Administrative Assistant works part-time for Tupelo SWCD, Chipola River Soil and Water Conservation District, and Franklin Soil and Water Conservation District. NRCS provides office space and use of equipment to the Administrative Assistant. The Administrative Assistant's salary is paid for by the Boards of County Commissioners in Franklin County, Calhoun County, Liberty County, and Gulf County.

### 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
<b>Total for Year</b>	\$6	\$0	\$0

*(Source: District Bank Statements)*

**Figure 4: FY23 Program Staffing**

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
<b>District-employed Staff</b>	0	0	0	0
<b>Board of County Commissioners-employed staff</b>	0	1	0	0
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

*(Source: Written and verbal statements from the District)*

**Figure 5: FY23 Equipment and Facilities**

	Number	Ownership Status	Type(s)
<b>Vehicles</b>	0	N/A	N/A
<b>Major Equipment</b>	0	N/A	N/A
<b>Facilities</b>	2	1 owned by the United States Department of Agriculture; 1 owned by the University of Florida’s Institute of Food and Agriculture Sciences Extension office in Gulf County	1 principal office; 1 meeting location

*(Source: Written and verbal statements provided by the District)*



## 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

During the review period (October 1, 2020, through April 30, 2024), the District's programs and activities included the following categories.

#### *Outreach Activities*

The District participates each year in the Tupelo Honey Festival, which is an annual festival where honey farmers and local vendors set up booths and sell products to festivalgoers. Tupelo SWCD sets up a booth each year at the Tupelo Honey Festival, where District Supervisors provide educational handouts about agriculture conservation. The District also donates sawtooth oak trees to interested attendees at the Tupelo Honey Festival. Sawtooth oak trees provide valuable nutrients to wild animals and improve wildlife habitats. One of the District Supervisors and their family dig up the sawtooth oak trees from their own property to donate for attendees to replant at their own properties

#### *Natural Resources Conservation Service Activities*

The District has a memorandum of agreement with the Natural Resources Conservation Service ("NRCS") that establishes objectives with the goal of providing mutual benefits to NRCS and the District. The local NRCS District Conservationist attends Board meetings, gives periodic updates on the number of new NRCS program contract applications. NRCS allows the District Administrative Assistant to use office space at the Blountstown service center and, in return, the District's Administrative Assistant provides administrative support to NRCS.

Additionally, the District, in conjunction with NRCS, holds an annual Local Working Group meeting. The District and NRCS invited landowners and agriculture producers from the District's service area to discuss and give their agriculture and conservation priorities for the upcoming year. District Supervisors and NRCS use the feedback on priorities and needs gained during the meetings to identify gaps in NRCS funding that can be addressed through targeted allocations of the funds NRCS provides to local service center to use at its discretion. The Local Working Group meeting also gives the District and NRCS the opportunity to promote the NRCS programs that are locally available to the agriculture producers who attend.

### Analysis of Service Delivery

The District's dissemination of agriculture educational materials at the Tupelo Honey Festival aligns with the District's responsibility to provide soil and water conservation education and support as stated in s. [582.20\(7\)](#), *Florida Statutes*. The work the District does with NRCS, as a part of the memorandum of agreement between NRCS and the District, to promote NRCS programs and services aligns with the District's purpose to cooperate with State or federal agencies for conservation purposes as stated in s. [582.20\(3\)](#), *Florida Statutes*. The District Supervisors stated in Board of Supervisor meetings that they are looking for more ways to reach out to agricultural producers within the District's service area to provide more agricultural education and assistance.

Tupelo SWCD's only revenues during the review period were interest accrued from a savings account. The extent of the District's activities included participating in outreach events and promoting NRCS programs. The District uses funds accumulated before the review period for these activities, and does not have a source of revenues other than accrued interest from the savings account, which limits opportunities for the District to implement cost-saving measures.

The District's single staff position is based in the NRCS office in Calhoun County, and is shared between three soil and water conservation districts: Tupelo, Chipola River, and Franklin. The position additionally provides administrative support to NRCS in return for District access to space and equipment. As a result, the position's responsibilities are spread across four entities, limiting the amount of time spent supporting each entity. This limited support, in turn, results in few opportunities to increase programming without increasing the number of staff. Sharing one staff person is more economical for the three districts, each of which has few assets, and each District hiring its own staff person would not be feasible. As such, M&J does not have any recommendations regarding revisions to the District's organization and administration.

### Comparison to Similar Services/Potential Consolidations

The District did not manage any programs or services related to agriculture conservation, instead serving as a participant at the Tupelo Honey Festival and promoting NRCS programs through the memorandum of agreement between the District and NRCS.

The District does not provide programs or services that overlap with public entities that operate wholly or partially within the District's service area. The District's service area receives Best Management Practices ("BMP") Cost-Share and Implementation Assistance programs through contracts that the Florida Department of Agriculture and Consumer Services ("FDACS") has with the Holmes Creek Soil and Water Conservation District. The BMP Cost-Share and Implementation Assistance programs provide FDACS funding to the Holmes Creek Soil and Water Conservation District to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges. Because Tupelo SWCD is not responsible for administering cost-share contracts on NRCS' behalf, the District does not need to consider potential overlap between NRCS and FDACS cost-share programs to ensure agricultural producers are not double paid. If the expectations for the District change in the future, Tupelo SWCD may need to be more aware of Holmes Creek Soil and Water Conservation District's activities in Gulf County regarding cost-share program promotion and implementation, however, currently, there is no overlap between Tupelo SWCD and Holmes Creek Soil and Water Conservation District.

## II.B: Resource Management

### Program Staffing

The District’s only staff position is an Administrative Assistant position that is shared equally between Tupelo SWCD, Chipola River Soil and Water Conservation District, and Franklin River Soil and Water Conservation District. The Administrative Assistant position is responsible for performing administrative duties, including record keeping; greeting and receiving visitors at the United States Department of Agriculture (“USDA”) service center in Blountstown; preparing and submitting reports to other agencies, as needed and approved; and serving as the point of contact for each of the three districts and the Natural Resources Conservation Service (“NRCS”).

The Administrative Assistant is compensated by the boards of county commissioners from Gulf County, Calhoun County, Franklin County, and Liberty County. The position is recorded as an employee of the Calhoun County Board of County Commissioners; the other three counties pay a proportional share of the position’s salary to Calhoun County and Calhoun County pays the full salary of the position with funds from all four counties.

The Administrative Assistant position was filled during the entire review period (October 1, 2020, through April 30, 2024).

**Recommendation:** The District should consider proposing a written agreement to the counties involved in the current unwritten agreement to pay for the Administrative Assistant. The District should consider proposing the agreement include defined roles and responsibilities for the Administrative Assistant position and codify the position’s employment status in relation to the three districts that the position serves. The District should further consider requesting a written agreement between the District and NRCS codifying mutual support by the Administrative Assistant and use of office space and equipment is codified in contract language.

### Equipment and Facilities

Tupelo SWCD does not own any major equipment, vehicles, or facilities. The Administrative Assistant works in the USDA service center in Blountstown, which also serves as the District’s principal office. The District is permitted use of USDA office space, equipment, and supplies at no cost through an unwritten agreement among NRCS and the three districts (Tupelo, Chipola River, and Franklin). The District holds Board of Supervisor meetings at the University of Florida’s Institute of Food and Agriculture Sciences Extension office in Gulf County.

### Current and Historic Revenues and Expenditures

The District’s only source of revenues is accrued interest from a savings account, which as of March 31, 2024, has a balance of \$2,144. Figure 6 shows the \$17 in accrued interest through the review period.

**Figure 6: District Total Revenue<sup>12</sup>**

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Interest	\$3	\$4	\$6	\$4

(Source: District Bank Statements)

<sup>12</sup> Tables in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

The District did not have any expenditures or long-term debt during the review period. The District provided a statement that expenditures related to the District's participation in the Tupelo Honey Festival are paid by the District Supervisors with their own funds.

### Trends and Sustainability

The District's only source of revenues is interest accrued from a savings account, and the District did not have any expenditures during the review period. If this trend continues, the District will be financially stable. However, if the District decides to add additional programming or services, the District will need to find another source of revenue to cover the costs.

## II.C: Performance Management

### Strategic and Other Future Plans

Tupelo SWCD does not have a written strategic plan in place. M&J reviewed Board of Supervisor meeting minutes and did not identify any discussion regarding a strategic plan or any other future plans.

**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, 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

Tupelo SWCD does not have written or unwritten goals and objectives. M&J reviewed Board minutes for meetings that occurred during the review period, which indicated that Supervisors discussed the objective of increasing the District's presence in its service area. The District's memorandum of agreement with the Natural Resources Conservation Service ("NRCS") includes objectives for the District and NRCS to accomplish. Objectives include the following:

- Provide customer service to NRCS program applicants;
- Work with the NRCS District Conservationist to provide support in the NRCS office;
- Promote the benefits of NRCS programs to existing and new customers and partners;
- Use science-based decision making as close to the resource issue/opportunity as possible when providing assistance to NRCS program applicants and supporting the NRCS District Conservationist; and
- Work to strengthen the presence of NRCS in Gulf County and enhance its role in the delivery of soil, water, and related natural resource conservation across the nation.

The defined objectives do not include quantifiable performance measures that the District can use to measure success related to promoting NRCS programs or expanding the District's network within the community.

**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

Tupelo SWCD does not have performance measures or standards for programs and activities.

**Recommendation:** The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the District's progress in meeting objectives set in the memorandum of agreement between the District and NRCS. Additionally, if the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.

### Analysis of Goals, Objectives, and Performance Measures and Standards

Tupelo SWCD does not have an adopted strategic plan, or any written or unwritten goals and objectives. The District's website states that its mission is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands. The District has not taken steps to fulfill this mission.

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

### Annual Financial Reports and Audits

Tupelo SWCD 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 on September 30. According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, Tupelo SWCD submitted the FY21, FY22, and FY23 Annual Financial Reports within the nine-month compliance timeframe. The District has until June 30, 2025, to submit the FY24 Annual Financial Report (after FY24 closes out in September 2024).

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

### Performance Reviews and District Performance Feedback

Tupelo SWCD has not had any performance reviews during the review period. The District partners with NRCS to host a Local Working Group, which is an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District Supervisors discuss the feedback from agriculture producers in Board of Supervisor meetings, and use the feedback to identify gaps in NRCS funding that can be addressed through targeted allocations of the funds NRCS provides to the local service center to use at its discretion.

The District provided a statement that Local Working Group meetings used to be a collaborative effort from Tupelo SWCD, Chipola River Soil and Water Conservation District, and Franklin Soil and Water Conservation District. Because each District's service area is different and has specialized needs, the districts decided to no longer hold conjoined Local Working Group meetings, and hold separate Local Working Group meetings with agriculture producers specific to the Districts' service area.



Tupelo SWCD does not manage or sponsor any programs, which means the District does not have opportunities to solicit feedback from partnership organizations. However, if the District decides to implement more partnerships within the District’s service area, the District does not have a system to collect feedback from these potential partners.

**Recommendation:** The District should consider implementing a system for collecting feedback from community partners served by the District and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s program offerings and service delivery methods.

## 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.

A review of the Gulf County Supervisor of Elections’ website indicated that the current Supervisors in seats 2, 3, 4, and 5, qualified for the November 2022 election. The District Supervisor sitting in seat 1 was appointed in October 2023.

The Administrative Assistant provided a written statement detailing the current Supervisors' qualifications, which are consistent with the residency and agricultural experience requirements in s. [582.19\(1\)](#), *Florida Statutes*. To confirm this assertion, M&J requested the affirmations as part of a public records request to the Gulf County Supervisor of Elections but did not receive any documentation in response to this request. As a result, M&J cannot verify whether the Supervisors signed the required affirmation of qualifications.

**Recommendation:** The District should consider collaborating with the Gulf 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 has the regularly scheduled time and location for Board meetings posted on the District’s website. District staff stated that at the beginning of each year, the District sends meeting notices to the Association of Florida Conservation Districts (“AFCD”). AFCD then sends the meeting notices to the Florida Department of Agriculture and Consumer services to post to the *Florida Administrative Register*. M&J reviewed the *Florida Administrative Register* for Tupelo SWCD meeting notices, and found that meeting notices existed for 2021 meetings, 2023 meetings, and 2024 meetings. M&J could not find notice of meetings for the 2022 Board meetings. District staff provided a statement that the District was informed by AFCD that posting meeting notices to the *Florida Administrative Register* would be sufficient for compliance.

M&J's review concluded that the District notices did not meet the requirements of the version of ch. [50, Florida Statutes](#), in effect at the time of each meeting date and applicable notice period. Prior to January 2023, ch. [50, Florida Statutes](#), required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. The District did not meet this requirement for meetings held in 2021 and 2022. Since January 2023, ch. [50, Florida Statutes](#), has permitted publication of meeting notices on a publicly accessible website (such as the Florida Administrative Register) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request. The District did not meet this requirement for meetings held in 2023 and 2024.

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

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

#### Retention of Records and Public Access to Documents

The District's website provides meeting agendas and minutes for each Board meeting scheduled between November 2, 2020, and the culmination of M&J's review period (April 30, 2024). The District was able to provide additional documentation to M&J for the performance review on request. M&J concludes that there are no notable issues with the District's records retention and public access to information as required s. [119.021, Florida Statutes](#).

### III. Recommendations

The following table presents M&J’s recommendations based on the analyses and conclusions in the Findings sections, along with considerations for each recommendation.

Recommendation Text	Associated Considerations
<p>The District should consider proposing a written agreement to the counties involved in the current unwritten agreement to pay for the Administrative Assistant. The District should consider proposing the agreement include defined roles and responsibilities for the Administrative Assistant position and codify the position’s employment status in relation to the three districts that the position serves. The District should further consider requesting a written agreement between the District and NRCS codifying mutual support by the Administrative Assistant and use of office space and equipment is codified in contract language.</p>	<ul style="list-style-type: none"> <li>• Potential benefits: Establishing an updated written agreement for the Administrative Assistant position can provide assurances to the districts that the position serves, and define the position’s role and responsibilities</li> <li>• Potential adverse consequences: If an updated agreement is discussed, there is potential for the entities involved to discuss raising the costs of the position</li> <li>• Costs: None significant</li> <li>• Statutory considerations: None</li> </ul>
<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, 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"> <li>• Potential benefits: A strategic plan can provide a better understanding of the community’s needs and more guidance for decision making related to programming.</li> <li>• Potential adverse consequences: None significant.</li> <li>• Costs: There might be possible costs if the District uses a third-party vendor for assistance in building and adopting the strategic plan.</li> <li>• Statutory considerations: The District should ensure identified strategies align with the District’s statutory purpose and authority.</li> </ul>

Recommendation Text	Associated Considerations
<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. <a href="#">582.02(4)</a>, <i>Florida Statutes</i>, 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"> <li>• Potential benefits: Goals and objectives can help with the development of specific actions the District can take to address the community’s needs as described in the strategic plan.</li> <li>• Potential adverse consequences: None significant.</li> <li>• Costs: There could be possible costs if the District uses a third-party vendor for assistance in creating goals and objectives.</li> <li>• Statutory considerations: The District should ensure goals and objectives align with the District’s statutory purpose and authority.</li> </ul>
<p>The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the District’s progress in meeting objectives set in the memorandum of agreement between the District and NRCS. Additionally, if the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.</p>	<ul style="list-style-type: none"> <li>• Potential benefits: Establishing performance measures and standards will allow the District to measure program successes and assist the District in creating more educated decisions regarding future programming, as well as improve transparency.</li> <li>• Potential adverse consequences: None significant.</li> <li>• Costs: Any time costs related to data gathering or measurements necessary in monitoring the District’s performance.</li> <li>• Statutory considerations: None significant.</li> </ul>
<p>The District should consider implementing a system for collecting feedback from community partners served by the District and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s program offerings and service delivery methods.</p>	<ul style="list-style-type: none"> <li>• Potential benefits: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the District’s program offerings and service delivery.</li> <li>• Potential adverse consequences: None significant</li> <li>• Costs: Potential data collection or storage fees.</li> <li>• Statutory considerations: None</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider collaborating with the Gulf 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. <a href="#">582.19(1)</a>, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> <li>• Potential benefits: The District ensures increased transparency into Supervisors’ qualification and ensures compliance with s. <a href="#">582.19(1)</a>, <i>Florida Statutes</i>.</li> <li>• Potential adverse consequences: None.</li> <li>• Costs: None.</li> <li>• Statutory considerations: The affirmation should match the language in s. <a href="#">582.19(1)(b)</a>, <i>Florida Statutes</i>.</li> </ul>
<p>The District should consider improving Board of Supervisor meeting notice procedures to ensure compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> <li>• Potential benefits: The District ensures better transparency, provides more public access to all meetings, and avoids the risk of penalties.</li> <li>• Potential adverse consequences: None significant.</li> <li>• Costs: Any publication costs charged by publishers.</li> <li>• Statutory considerations: If the District wishes to post Board meetings online only, the District should meet the requirement of s. <a href="#">50.0311(6)</a>, <i>Florida Statutes</i>.</li> </ul>



## 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. Tupelo SWCD did not provide M&J with a response letter for inclusion in the final report.