

Volusia 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



Table of Contents

Key Takeaways	2
I. Background	3
I.A: District Description	3
I.B: Creation and Governance.....	6
I.C: Programs and Activities	7
I.D: Intergovernmental Interactions	8
I.E: Resources for Fiscal Year 2022 – 2023	9
II. Findings	10
II.A: Service Delivery.....	10
II.B: Resource Management.....	12
II.C: Performance Management.....	16
II.D: Organization and Governance.....	18
III. Recommendations	20
IV. District Response	23

Key Takeaways

- At the start of the review period (October 1, 2020, through April 30, 2024), Volusia Soil and Water Conservation District’s Board of Supervisors was highly active.
- Volusia Soil and Water Conservation District offers limited programming, primarily focused on advocating for conservation causes to local organizations and public entities.
- Volusia Soil and Water Conservation District does not have any staff, has minimal expenses, and is not funded by any State, federal, or local government bodies. The Volusia Soil and Water Conservation District’s only revenues during the review period are from a fundraiser event hosted by the District.
- Volusia Soil and Water Conservation District’s operations are not guided by a strategic plan or other goals and objectives. The District does not use performance measures or standards to evaluate its operations.

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 Volusia Soil and Water Conservation District (“Volusia 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; and the powers and purpose of the districts. The District’s statutory purpose, per s. [582.02](#), *Florida Statutes*, is “to provide assistance, guidance, and education to landowners, land occupiers, the agricultural industry, and the general public in implementing land and water resource protection practices. The Legislature intends for soil and water conservation districts to work in conjunction with federal, state, and local agencies in all matters that implement the provisions of [ch. [582](#), *Florida Statutes*].”

The District’s website states that the District’s mission is “to enhance and sustain the natural resources and quality of life in Volusia County by providing science-based conservation technical assistance.”

Service Area

When the District was established in 1943, the service area included the entirety of Volusia County and the current borders and territory remain the same. The District’s service area includes unincorporated Volusia County, the County’s 12 cities and two towns,¹ and part or all of the following federal and State conservation lands:

- Blue Spring State Park
- Buck Lake Conservation Area
- Bulow Creek State Park
- Canaveral National Seashore
- Clark Bay Conservation Area
- Crescent Lake Conservation Area
- De Leon Springs State Park
- Deep Creek Preserve
- Haw Creek Preserve State Park
- Heart Island Conservation Area
- Honey Creek Research National Area
- Hontoon Island State Park
- Lake George Conservation Area
- Lake George State Forest
- Lake Monroe Conservation Area
- Lake Woodruff National Wildlife Refuge
- Mosquito Lagoon Aquatic Preserve
- North Peninsula State Park

¹ Cities: Daytona Beach, Daytona Beach Shores, DeBary, DeLand, Deltona, Edgewater, Holly Hill, Lake Helen, New Smyrna Beach, Oak Hill, Orange City, Ormond Beach, Port Orange, South Daytona. Towns: Pierson, Ponce Inlet.

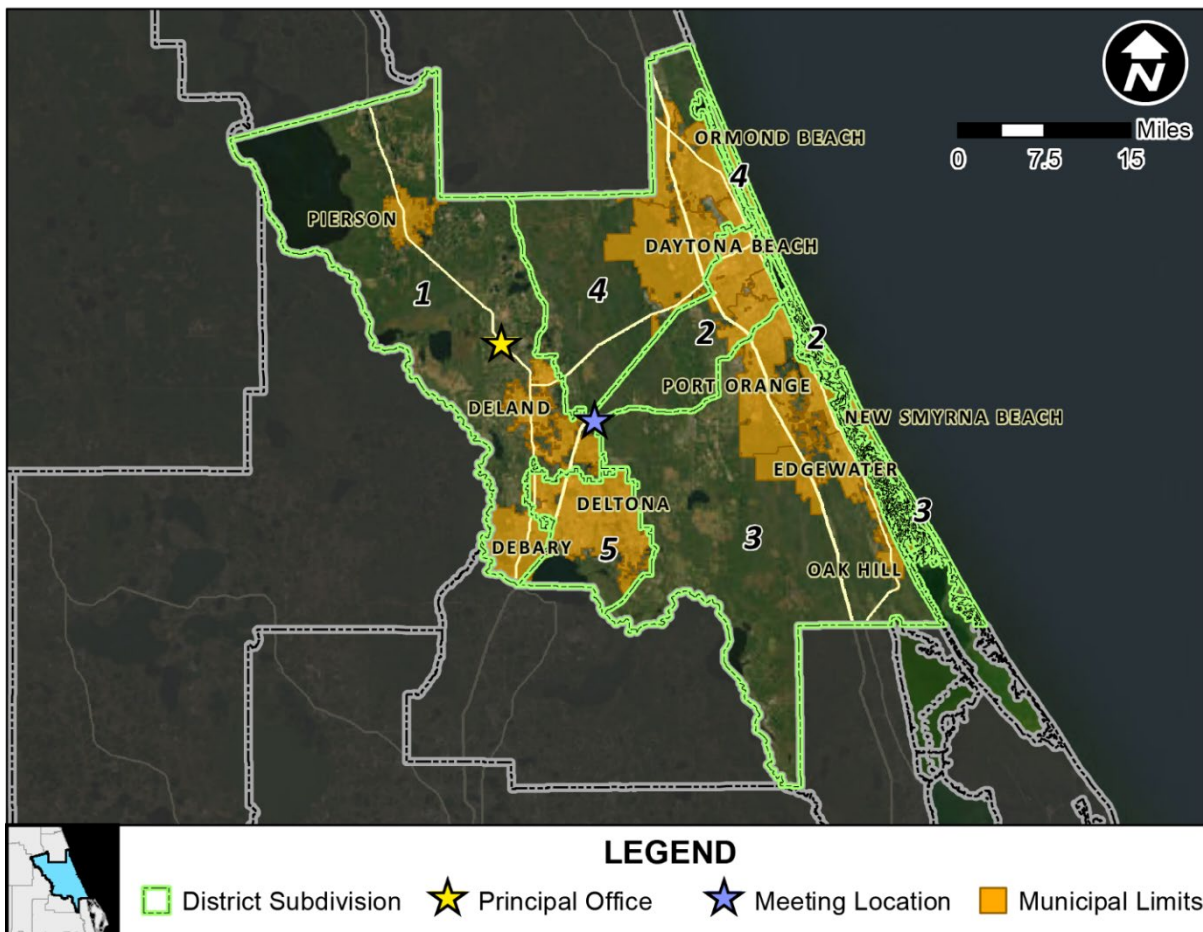
- Palm Bluff Conservation Area
- Seminole Ranch Conservation Area
- Tiger Bay State Forest
- Tomoka Marsh Aquatic Preserve
- Turnbull Hammock Conservation Area
- Victoria Park Preserve
- Wekiva River Aquatic Preserve

The District is bounded on the north by Flagler County, northwest by Putnam and Marion Counties, east by the Atlantic Ocean, south by Brevard County, southwest by Seminole County, and west by Lake County. The total area within the District is 1,432 square miles, with 1,101 square miles of land and 331 square miles of water.

The District’s primary office is located at 101 Heaven’s Gate Road, Suite F, DeLand, Florida 32720 – the United States Department of Agriculture DeLand service center. The District meets at 3100 East New York Avenue, DeLand, Florida 32724 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Volusia County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)48.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and its meeting location.

Figure 1: Map of Volusia Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 583,505 as of April 1, 2023.

District Characteristics

Volusia SWCD is located in northeast Florida. The economy of the service area is diversified and supported by significant hospitality and tourism, transportation and logistics, education, healthcare, and agricultural industries.² The United States Census Bureau reports that approximately 23% of the District’s land is urban, including the Daytona Beach, Port Orange, and Deltona urban areas. Per the United States Department of Agriculture’s 2022 Census of Agriculture, greater than 95% of the District’s agricultural production, measured by value, consists of nursery plants, greenhouse plants, floriculture, and sod production. While agriculture is a notable industry within the District, the types of agriculture practiced in the District are space-efficient and cropland takes up approximately 2.5% of the District’s area. Most of the District’s agricultural production is concentrated in the northwestern corner of the District and along the Florida State Road 415 corridor, stretching between Port Orange and Osteen. Portions of the District are included in the following Basin Management Action Plan (“BMAP”)³ areas:⁴

- Lake Harney, Lake Monroe, Middle St. Johns River, and Smith Canal
- Volusia Blue Spring
- DeLeon Spring
- North Indian River Lagoon
- Lower St. Johns River Basin Main Stem

Per the Florida Department of Environmental Protection’s geomorphological atlas, the central and eastern portions of the District are located in the Atlantic Coastal Complex of the Barrier Island Sequence District, while the District’s western portions are located within the Lakes District’s DeLand Ridge and St. Johns River Offset sub-districts. The District gently rises from the coast in the east until it reaches the DeLand ridge, where it rises sharply before falling sharply into the St. Johns River valley on the District’s western border.

² Volusia County Board of County Commissioners. 2024. *Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2023*. Annual Comprehensive Financial Report, DeLand: Volusia County Board of County Commissioners. https://www.volusia.org/core/fileparse.php/5995/urlt/ACFR-2023_FINAL.pdf.

³ The Florida Department of Environmental Protection defines a Basin Management Action Plan as “a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies.”

⁴ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed May 7, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

The District's deep, sandy soils are underlain by limestone formations that hold the Floridian Aquifer's ample freshwater reserves.⁵ The District's plentiful freshwater resources feed several springs along the St. Johns River, the most notable of which is the Volusia Blue Spring.⁶ Nutrient runoff is a threat to the District's freshwater resources, but the low amount of land used as cropland in the District means that minimizing runoff on non-agricultural sources of pollutants, such as lawns and golf courses, is particularly important in protecting the District's freshwater resources.

No hurricanes have made landfall on the District's coastline in recorded history, but the District has been significantly impacted by hurricanes that have made landfall on nearby coastal areas or have travelled across the Florida peninsula. The mild slopes across most of the District outside of the DeLand Ridge inhibit water from draining, which makes storm-related flooding a serious concern.⁷

I.B: Creation and Governance

Volusia SWCD was chartered on June 19, 1943, as the Volusia Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁸ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582](#), *Florida Statutes*").⁹ 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 Volusia Soil and Water Conservation District.¹⁰

The District is governed by a Board of Supervisors ("Board"). 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*.¹¹

As of this report, the District has four Supervisors. M&J has reviewed affidavits affirming that all of the current Supervisors meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*. During the review period (October 1, 2020, through April 30, 2024), there have been three vacancies on the Board, as illustrated in Figure 2. The District has had vacancies from January to May 2021, May to October 2022, and March 2024 through at least April 30, 2024. Additional assessment of the District's electoral patterns is detailed in section II.D: Organization and Governance) of this report.

⁵ German, Edward R. 2009. "A Brief Geologic History of Volusia County, Florida." *United States Geological Survey*. October. Accessed May 18, 2024. <https://www.usgs.gov/publications/a-brief-geologic-history-volusia-county-florida>.

⁶ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024. <https://floridadep.gov/fgs/fgs/media/map-floridas-springs-categorized-magnitude>.

⁷ Robbins, Seth. 2016. "Volusia's Hurricane history includes many storms, but none making landfall." *The Daytona Beach News-Journal*. October 6. Accessed May 18, 2024. <https://www.news-journalonline.com/story/news/2016/10/06/volusias-hurricane-history-includes-many-storms-but-none-making-landfall/25250877007/>.

⁸ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁹ s. [582](#), *Florida Statutes* (1939) available online as ch. [19473](#), *Laws of Florida*

¹⁰ Ch. [65-334](#), *Laws of Florida*

¹¹ 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	William Bliss								Austin Spivey						
2	K.F.	John Nelson							James Francis Brinton						
3	B.J.		Tom Burbank				Dennis Michael Simpson								
4	P.K.	Wendy B. Anderson													
5	Andy Kelly								Kristine Cunningham						

Legend for FY21

KelleeJo Ferrari (K.F.)
Beth James (B.J.)
Peter Kouracos (P.K.)

(Source: Volusia County Supervisor of Election records, Board of Supervisors meeting minutes, Written communications with Board Chair)

During the review period, the Board met 30 times¹² 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 (April) and 2023 (May). The Board additionally met once in a workshop. M&J has determined that the District did not properly notice each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is discussed in section II.D: Organization and Governance of this report.

Neither Volusia 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 during 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.

- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Plant Sale Fundraiser
 - The District raises funds to support its operations and programming by hosting an event where it sells nursery plants to members of the local community.
- Conservation Advocacy and Support

¹² Meetings occurred in October and December 2020; January, February, March, April, May, June, July, August, October, November, and December 2021; January, February, April, May, July, August, September, October, November, and December 2022; January, February, and May 2023; and January, February, March, and April 2024.

- The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts.
- Local Working Group
 - The annual Local Working Group meeting provides an 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.

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 works with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) to promote NRCS conservation programs and help ensure that the District’s advocacy efforts align with NRCS’s activities in the District. NRCS staff frequently attend District Board meetings, having attended 19 of the 21 meetings held by the District during the review period, where they keep Supervisors informed regarding NRCS activity in the District’s service area and update Supervisors about changes to NRCS program availability. Additionally, the District stores records at the NRCS office in DeLand.

UF/IFAS Extension

The District holds meetings at the University of Florida’s Institute of Food and Agricultural Sciences Extension’s (“UF/IFAS Extension”) office in DeLand. The District does not regularly collaborate with UF/IFAS Extension staff on outreach or educational events and UF/IFAS staff have not attended any Board meetings during the review period.

Volusia County Board of County Commissioners and governing bodies of District municipalities

District Supervisors interact with the Volusia County Board of County Commissioners (“VBoCC”) and the governing bodies of various municipalities within the District to advocate for conservation causes, ensure that county commissioners and city/town councilmembers are educated on relevant conservation topics, and coordinate conservation efforts across the District’s various political jurisdictions. VBoCC sent representatives to attend one Board meeting held during the review period to update the District on VBoCC’s activities, but the District typically learns about relevant news through updates provided by Supervisors that have attended public meetings held by the governing bodies or through updates provided by NRCS staff.

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	\$3,691	\$650	\$0

(Source: District bank statements)

Figure 4: FY23 Program Staffing

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

(Source: Interviews with District Board Chair)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0		
Major Equipment	0		
Facilities	2	1 owned by UF/IFAS Extension; 1 owned by NRCS	1 meeting space; 1 record storage space

(Source: Interviews with District Board Chair)

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

M&J has identified the following programs and activities that the District has performed during the review period:

Conservation Educational Programs

Conservation Educational Programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career and technical education, and/or adult education, usually administered by an education agency or institution.¹³ The District's support of Conservation Educational Programs during the review period consisted of financially supporting the Volusia County Envirothon, hosted by the Volusia County School District. Supervisors also volunteered on occasion at the Volusia County Envirothon.

The Volusia County Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Volusia County students in grades 9-12 work in teams to compete at a local or regional level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers each year. Winning teams have the opportunity to advance to the Statewide and national competitions.

Plant Sale Fundraiser

The District raises funds to support its operations and programming by hosting an event where it sells nursery plants to members of the local community. The District's stock consists of plants donated to the District by local businesses. The District began holding the plant sale in 2023 with a sale of native tree saplings and intends to continue the plant sale in 2024 with a sale of food-producing bushes.

Conservation Advocacy and Support

The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts. The District's advocacy and support includes passing resolutions voicing the District's support of conservation causes and attending events to advocate for greater emphasis on conservation-related issues. The District has passed resolutions expressing its support for a number of conservation-related subjects, including

¹³ Adapted from [34 CFR § 99.3](#) (2024)

supporting an effort by Florida high schoolers to have the scrub jay designated as the state bird, calling for the Volusia County Board of County Commissioners (“VBoCC”) to modify its development ordinances to increase the setback between new development projects and the ocean, and calling for VBoCC and governing bodies of municipalities within the District to adopt Low Impact Design principles as part of their building codes. The District’s Supervisors advocate for conservation-related causes at VBoCC meetings, meetings of the governing bodies of District municipalities, and various events and farm visits held by the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”).

Local Working Group

In collaboration with NRCS, the District hosts annual Local Working Group meetings, which is an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. NRCS uses the feedback provided to strategically make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices in order to direct the funding opportunities and programs provided within the District’s service area.

Analysis of Service Delivery

The District’s conservation education programs align with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to “provide, or assist in providing, training and education programs” that support the District’s conservation efforts. The District’s plant sale fundraiser aligns with s. [582.20\(4\)](#), *Florida Statutes*, which allows the District to obtain income from or sell property to further its conservation efforts. The District’s support of the NRCS Local Working Group meeting aligns with s. [582.20\(3\)](#), *Florida Statutes*, which allows the District to cooperate with federal agencies in the furtherance of its conservation efforts.

The District’s support of conservation educational programs is limited to providing funding to the Volusia County School District for hosting the Volusia County Envirothon. As the District does not provide any services itself, alternate service delivery methods cannot reduce the District’s costs or increase the District’s performance.

The District’s plant sale fundraiser generated \$3,690 in revenues for the District in FY23, which more than doubled the District’s reserves. As the plant sale was conducted using volunteer labor and the stock was provided free of charge by local businesses, the only costs that the District incurred related to the plant sale were minor fees that the District was required to pay by local governments in order to conduct the sale. Alternate service delivery methods cannot reduce the District’s costs of conducting the plant sale. The District does not maintain adequate program documentation or collect sufficient performance data to evaluate the performance of alternate service delivery methods for the District’s plant sale fundraiser.

The District’s conservation advocacy and support activities align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*, although some actions discussed but not undertaken during the review period, such as District involvement in municipal development planning outside of specific soil and water conservation-related concerns and performing a general review of development proposals, may exceed the authority granted to the District by s. [582.20](#), *Florida Statutes*, or may not align with the purpose established for soil and water conservation districts in s. [582.02\(4\)](#), *Florida Statutes*.

The District's conservation advocacy and support efforts and support provided to NRCS related to the Local Working Group have minimal costs, so alternate service delivery methods will not result in savings to the District. As the District's conservation advocacy and support efforts are impactful largely because of the District's status as a governmental organization and the Supervisors' status as elected officials, alternate service delivery methods that substitute the efforts of other non-governmental organizations or unelected individuals for the District and its Supervisors will not be as effective as the District's current service delivery model.

Due to limited funding, the District currently provides periodic soil and water conservation support to agricultural producers located in its service area. Agricultural producers in the District's service area may have received assistance from other soil and water conservation districts that hold contracts with the Florida Department of Agriculture and Consumer Services, including Best Management Practices Cost-Share^{14, 15} and Mobile Irrigation Laboratory^{16, 17} support. NRCS provides additional technical advice, cost-share, and data collection assistance to landowners in the District's service area.

The University of Florida's Institute of Food and Agricultural Sciences Extension Service in Volusia County provides additional conservation education services through its Florida Sea Grant partnership, management of Volusia County's 4-H program, and Florida Friendly Landscaping program.¹⁸

Comparison to Similar Services/Potential Consolidations

M&J has not identified any public entities¹⁹ located wholly or partially within the District's service area that provide services similar to those provided by the District.

II.B: Resource Management

Program Staffing

The District did not have any employees (full-time or part-time), contract staff, or regular volunteers during the review period (October 1, 2020, through April 30, 2024).

Equipment and Facilities

Vehicles

The District did not own or operate any vehicles during the review period.

¹⁴ The Best Management Practices Cost-Share program offers reimbursement agreements with agricultural producers related to implementing practices to improve water quality in agricultural discharges.

¹⁵ Provided by the Putnam Soil and Water Conservation District and Gilchrist Soil and Water Conservation District

¹⁶ The Mobile Irrigation Laboratory program provides technical assistance to agricultural producers related to the improvement of irrigation systems and related equipment.

¹⁷ Provided by the Lake Soil and Water Conservation District

¹⁸ University of Florida Institute of Food and Agricultural Sciences. n.d. Review of University of Florida Institute of Food and Agricultural Sciences - Volusia County. University of Florida Institute of Food and Agricultural Sciences. University of Florida Institute of Food and Agricultural Sciences. Accessed May 21, 2024. <https://sfyl.ifas.ufl.edu/volusia/>.

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

Facilities

The District held meetings at the University of Florida’s Institute of Food and Agricultural Sciences Extension (“UF/IFAS Extension”) office in DeLand for the entirety of the review period. The District has stored files at the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) service center in DeLand for the entirety of the review period. The NRCS service center also serves as the District’s registered address. Figure 6 shows the ownership status of the District’s facilities by type throughout the review period.

Figure 6: Ownership Status of District Facilities by Type

Facility Type	Ownership Status			
	FY21	FY22	FY23	FY24
Meeting Space	Office owned by UF/IFAS Extension and used by the District at no cost	Office owned by UF/IFAS Extension and used by the District at no cost	Office owned by UF/IFAS Extension and used by the District at no cost	Office owned by UF/IFAS Extension and used by the District at no cost
Record Storage Space / Registered Address	Office owned by NRCS and used by the District at no cost	Office owned by NRCS and used by the District at no cost	Office owned by NRCS and used by the District at no cost	Office owned by NRCS and used by the District at no cost

(Source: District Board meeting minutes, Florida Department of Commerce profile, Interview with Board Chair)

In discussions with other soil and water conservation districts, M&J has learned that other NRCS offices have been permanently closed and/or relocated with minimal warning provided to soil and water conservation districts that operate out of or store files in those offices. The District has entered into a Memorandum of Agreement with NRCS that establishes that the two entities have a similar purpose and aims, but does not regulate the District’s storage of files at the NRCS facility or provide the district with guarantees regarding the District’s ability to access files stored in the NRCS office.

Recommendation: The District should consider updating or modifying its agreement with NRCS to specify the terms of the District’s use of storage space. The agreement 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.

Major Equipment

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

Current and Historic Revenues and Expenditures

The District does not maintain a ledger recording its transactions. M&J analyzed District bank statements and Board of Supervisors (“Board”) meeting minutes for the review period to develop an understanding of the District’s financial activities during the review period. M&J has requested but has not been provided with a bank statement for October 2020. The District’s only revenue in FY21 and FY22 was the minimal interest that it received on funds held in its bank account. The District earned revenues in FY23 from its plant sale fundraiser. The Association of Florida Conservation Districts (“AFCD”) also reimbursed the District for expenses related to attending the 2023 AFCD annual conference. Figure 7 shows the District’s revenues during the review period.

Figure 7: Revenues by Source and Fiscal Year²⁰

Revenue Source	Total Revenues			
	Partial FY21	FY22	FY23	FY24 (through 12/31/2023)
Interest	<\$1	<\$1	\$1	<\$1
Fundraiser	\$0	\$0	\$3,690	\$0
AFCD Reimbursement	\$0	\$0	\$0	\$262
TOTAL	<\$1	<\$1	\$3,691	\$262

(Source: District bank statements)

The District’s expenses primarily consisted of sponsorship of environmental programs and basic operating expenses, such as State and local fees and dues for Association of Florida Conservation Districts and National Association of Conservation Districts memberships. The District has also reimbursed Supervisors for travel to events on the District’s behalf using funds provided by AFCD. Figure 8 shows the District’s expenditures during the review period.

Figure 8: Expenditures by Program and Fiscal Year^{21,22}

Program or Activity	Total Expenditures			
	Partial FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$390	\$210	\$375	\$0
Travel/Events	\$0	\$0	\$0	\$121
Sponsorship of Conservation Educational Programs	\$0	\$250	\$250	\$0
Total	\$390	\$460	\$625	\$121

(Source: District bank statements)

The District does not have any long-term debt and has not contracted any services during the review period.

²⁰ The District was unable to provide a bank statement covering October 2020 prior to the issuance of this report.

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

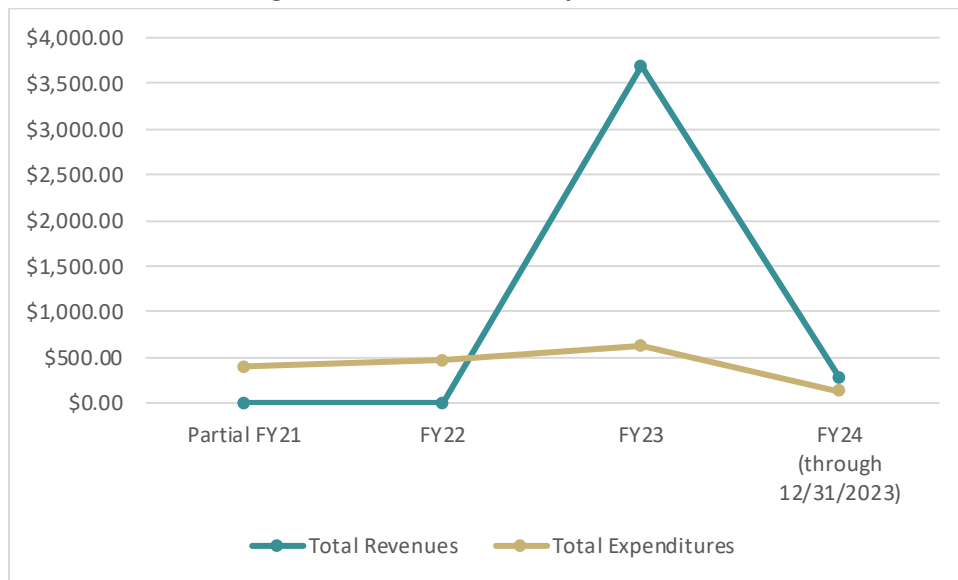
²² The District was unable to provide a bank statement covering October 2020 prior to the issuance of this report.

Recommendation: The District should consider maintaining a ledger that includes the starting balance of the District’s assets each fiscal year and all increases or decreases to that balance over the course of the fiscal year. The District’s ledger should be used to ensure the Annual Financial Reports are complete and accurate before submission to the Florida Department of Financial Services each fiscal year.

Trends and Sustainability

The District’s expenditures have increased at a moderate rate over the course of the review period. The District began the plant sale fundraiser to ensure that it can sustain its expenditures, and the fundraiser in FY23 produced the District’s only significant revenues of the review period. The District intends to continue conducting similar fundraisers each year and is in the process of planning its FY24 fundraiser as of April 30, 2024. Figure 9 shows the District’s revenues and expenditures over the course of the review period.

Figure 9: Revenues vs. Expenditures²³



(Source: District bank statements)

The increase in District expenditures over the review period is due to the District starting to sponsor the Volusia County Envirothon and the District beginning to pay additional fees and dues, including local fees required for the operation of the plant sale fundraiser.

Because the District’s primary source of revenue is a District-run fundraiser event, the District is not directly reliant on a third party for funding. The plant sale fundraiser would not be nearly as profitable for the District without the in-kind contribution that the District has received in the form of plants to sell in the fundraiser, so the District’s financial health is dependent on continued plant stock donations from local businesses. The District’s financial health has been greatly improved by the introduction of the plant sale fundraiser, with the FY23 fundraiser more than doubling the District’s reserves. If the plant sale continues to be a successful fundraiser for the District, it likely can expand its programs and activities in the coming years to include additional services that require small financial commitments.

²³ The District was unable to provide a bank statement covering October 2020 prior to the issuance of this report.

II.C: Performance Management

Strategic and Other Future Plans

Per the District's Board of Supervisors ("Board") minutes from the review period and interviews with the Board Chair, the District has not adopted a strategic plan. The Supervisors discuss but do not officially adopt, an unwritten plan of activities around the start of each calendar year.

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

Per the District's Board meeting minutes from the review period and interviews with the Board Chair, the District does not maintain written goals and objectives. The District discusses (but does not write or officially adopt) a series of goals at the start of each calendar year. The District's current goals include:

- Increasing revenues by continuing to hold the plant sale
- Engaging with local conservation projects
- Filling the District's vacant Supervisor position
- Assisting the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") in their interactions with local agricultural producers.

Recommendation: The District should consider refining, writing, and adopting its unwritten set of goals and objectives to ensure that they 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

Per the District's Board meeting minutes and interviews with the Board Chair, the District does not currently track any performance measures or evaluate the District's performance against any standards.

Recommendation: The District should consider identifying performance measures and standards as part of the development of a new 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 towards the goals and objectives that 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 goals and objectives are unwritten and have not been adopted by the Board, are not clearly stated or measurable, and do not define criteria to use to evaluate performance towards the goal or objective or assess whether the District has "met" or "achieved" them. The District's goals and objectives are broadly aligned with the District's statutory purpose, as defined in s. [582.02, Florida Statutes](#), and do provide the District with guidance as to some of activities that it intends to perform each year. The District's unwritten goals and objectives do not address all activities that the District intends to carry out each year, though. For example, the District's current goals and objectives do not reflect the District's intent to continue to financially support the Volusia County Envirothon.

The District does not track any performance measures or standards. The District's lack of performance measures and standards limits the District's ability to analyze its performance in an objective fashion and prevents individuals or organizations from adequately evaluating District activities that the individuals or organizations are not directly involved in. The lack of recorded goals, objectives, performance measures, and standards may pose a particular challenge to new Supervisors, who do not have access to the resources needed to fully understand the factors guiding the Board's past decisions and to develop a usable understanding of the success of the District's current operations.

As stated earlier in this section of the report, M&J recommends that the District consider refining, rewriting, and adopting its unwritten goals and objectives and identify performance measures to use to evaluate District operations.

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 each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21, FY22, and FY23 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe.

Per s. [218.39, Florida Statutes](#), the District is not required to submit an annual financial audit report, as its annual revenues and combined expenditures and expenses are below the \$50,000 threshold for each year of the review.

Performance Reviews and District Performance Feedback

Per the District's Board meeting minutes and interviews with the Board Chair, the District has not conducted performance reviews or collected feedback from stakeholders during the review period.

Recommendation: The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District's service area with whom the District has worked, 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 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. M&J reviewed election records available on the Volusia County Supervisor of Elections' website and written communications with the Board Chair regarding the District's Supervisor history to assess the District's Supervisor history and compliance with Supervisor eligibility rules. All five Supervisor positions came up for election in the 2022 general election, as required, and were filled. M&J reviewed affidavits from the Volusia County Supervisor of Elections affirming that all five Supervisors elected in the 2022 general election meet the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*. The Supervisor in seat 3 resigned in March 2024 and the District has not filled the vacancy.

The 2024 Notice of General Election issued by the Florida Secretary of State on behalf of the Volusia County Supervisor of Elections confirms that the District's elections are following the correct election schedule and seats 2, 3, and 4 are up for election in November 2024.

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.

In written communications with M&J, the Board Chair reported that the District gives public notice of board meetings by providing a list of its meeting dates to the Association of Florida Conservation Districts, which works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post meeting notices in the *Florida Administrative Register*. M&J identified notices posted in the *Florida Administrative Register* for 12 meetings scheduled during the review period, including 10 meetings that M&J can confirm were held and two meetings that M&J can confirm were cancelled. M&J did not identify notices posted in the *Florida Administrative Register* for 20 meetings that M&J confirmed took place during the review period. Additionally, the District irregularly provides notice of its meetings on the District website, although the notices posted on the website are not consistently kept up to date. M&J searched [floridapublicnotices.com](#), the State's designated repository for public notice newspaper postings, and did not locate notices for any Board meetings held or scheduled during the review period.

In written communications, the District Board Chair stated that the District regularly provided notice of meetings on its Association of Florida Conservation Districts ("AFCD")-hosted website at the start of the review period. AFCD changed to a new website host partway through the review period and the District reportedly cannot access webpages or files hosted by the former hosting provider, including any records of meeting notice provided on the website prior to the hosting change. Per the District Board Chair's communications, the District has experienced significant delays working with AFCD to update the website since the change to the new host and no longer regularly posts meeting notices on its website.

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 improperly noticed meetings may be invalidated.

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

Retention of Records and Public Access to Documents

The District was not able to provide all records requested, as required by s. [119.021](#), *Florida Statutes*. The District did not provide M&J with bank statements for October 2020 or meeting notice records for any portion of the review period. The District Board Chair stated in written communications that AFCD changed the District's website and email hosting service partway through the review period and that the District lost access to emails, webpages, or files stored on the District's former hosting service.

Recommendation: The 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 District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further 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.

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider updating or modifying its agreement with NRCS to specify the terms of the District’s use of storage space. The agreement 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: Entering into a legal agreement that codifies the District’s access to its office and records will help ensure that the District has time to prepare for any potential future changes to its working relationship with NRCS and mitigates a significant risk to the security of the District’s records. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors and representatives from NRCS will need to approve any legal agreements.
<p>The District should consider maintaining a ledger that includes the starting balance of the District’s assets each fiscal year and all increases or decreases to that balance over the course of the fiscal year. A ledger can range from utilizing sophisticated accounting software to maintenance of an Excel spreadsheet, with a new tab for each fiscal year. The District’s ledger should be used to ensure the Annual Financial Reports are complete and accurate before submission to the Florida Department of Financial Services each fiscal year.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Recording transactions in a ledger will help ensure that the District has a complete understanding and record of its financial activities, is transparent, can easily prepare required financial reports, and can respond to records requests regarding finances as needed ● Potential Adverse Consequences: None significant ● Costs: If the District chooses to implement a commercial accounting software system, the District would have to pay licensing fees or other costs related to use of that software package ● Statutory Considerations: None
<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: Developing and adopting a strategic plan will require the District to consider and define an organized, cohesive set of plans for the coming years and will provide a document that the District’s current and potential future Supervisors and staff can reference to guide the District’s operations over the coming years. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any strategic plan.

Recommendation Text	Associated Considerations
<p>The District should consider refining, writing, and adopting its unwritten set of goals and objectives to ensure that they align with the District’s statutory purpose, as defined in s. 582.02(4), <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"> ● Potential Benefit: Developing, writing, and adopting a set of comprehensive goals and objectives will help the District’s current and future Supervisors and staff to better understand the District’s intentions and will help to prioritize projects. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any goals and objectives.
<p>The District should consider identifying performance measures and standards as part of the development of a new 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 towards the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked, 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 service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing a system to collect feedback from partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its meeting notice procedures to verify compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with applicable statutes.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. 189.015 and ch. 50, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 286.011, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. ● Potential Adverse Consequences: None significant ● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper ● Statutory Considerations: None
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further 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.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing an improved record retention system will help to ensure that the District complies with the record retention requirements established in s. 119.021 and s. 119.07, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 119.10, <i>Florida Statutes</i>. ● Potential Adverse Consequences: None ● Costs: Implementing an improved record retention system may cause the District to incur costs, potentially including costs of physical storage space and/or the setup and upkeep costs of a new digital file management system. ● Statutory Considerations: None

IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Volusia SWCD's response letter is provided on the following page.

Kristine Cunningham *Chair*
Austin Spivey *Vice Chair*
Wendy Anderson *Treasurer*
James Brinton *Supervisor*



101 Heavensgate Road, Suite F
Deland, Florida 32720-1100
Tel. (386) 985-4037, Ext. 3
volusiasoilandwater.org

VOLUSIA SOIL & WATER CONSERVATION DISTRICT

Dedicated to Providing Conservation Technical Assistance

Mauldin and Jenkins,

Thank you for the opportunity to work with your organization for the OPPAGA report. The VCSWCD took this opportunity to review the processes that had taken place during the project's timeline and to gather the required information from a variety of resources.

Since we have been made aware of the deficiencies, we have taken the actions to update the website with all available meeting minutes, agendas, and fliers. We addressed the issue of the various deficiencies with our banking account and available statements. We were also unaware of the information that had not been transferred to our current website because of various web-hosts, trainers, and no feedback from any organizations associated with the website process.

We have a process to replace the Supervisor that resigned in Feb of 2024.

After our annual fundraiser, we will focus on a yearly review of our outreach plan, measurable goals to report, and use the S.M.A.R.T method for achievement.

The goal is to be an efficient board for any incoming elected Supervisors. Planning our actions for the year will allow other organizations to reach out to VCSWCD for our assistance and resources.

Thank you again,
Kristine Cunningham
VCSWCD
Chairperson