



**MISSOURI**  
DEPARTMENT OF  
NATURAL RESOURCES

---

# Missouri Soil and Water Conservation District Training

Josh Poynor and Jeremy Redden  
MASWCD Training Conference  
December 3, 2019

# Background and Overview

## Soil conservation movement in the U.S.

- Began in the 1930s
- An outcome of improper use of land and prolonged drought that brought about the Dust Bowl Era.

# Background and Overview

## Important Dates

- 1935 - Soil Conservation Service (SCS) now the Natural Resources Conservation Service (NRCS) under the United States Department of Agriculture (USDA) set up large-scale demonstration projects, but lacked local support and participation.
- 1943 - Missouri passed legislation authorizing formation of soil and water conservation districts (SWCD). Now 114 districts, one in each county.
- 1984 - Passage of one-tenth-of-one-percent Parks, Soils and Water Sales Tax.

# Background and Overview

## Parks, Soils and Water Sales Tax

- Retail sales tax.
- Administered by the MoDNR.
- Proceeds are equally divided between MO State Parks and the Soil and Water Conservation Program.
- MO is one of few states with a dedicated sales tax.
- Most recently passed in 2016 and shall be reauthorized in 2026, or special election called by the governor.

# Missouri Soil and Water Conservation Districts are . . .

- Approved by a majority of the county landowners and Soil and Water Districts Commission pursuant to RSMo 278.100. All counties have an established SWCD.
- A unit of local government per statute.
- Composed of five members; four elected land representatives and a University of Missouri Extension representative.
- Required to follow Missouri's Sunshine Law.

# District Boards

**The board is responsible for  
management of the district**

This includes:

1. Planning (Goals and Priorities)
2. District Operations
3. District Employees
4. Cost-Share Program
5. Local Funding

# Board Member Roles

## Chairman

- Presides at all meetings.
- Conducts the meeting following parliamentary procedures.
- Suggests motions, but does not make them.
- Prepares and distributes agenda.

# Board Member Roles

## Vice Chairman

- Acts in place of chair when needed.
- Make motions, seconds motions, and votes on motions.
- Consults with and advises chair on matters of programs and policy.



# Board Member Roles

## Treasurer

- Reviews treasurer's report with board on a monthly basis.
- Reviews and reconciles bank statements with another member or staff monthly.
- Ensures financial records are complete, accurate, and properly maintained.

# Board Member Roles

## Secretary (ex officio)

- Appointed representative by the University of Missouri Extension.
- Has same rights as elected board members.
- Prepares minutes of each meeting including closed sessions.

# Board Member Roles

## Member

- Assists other board members as requested.
- Prepares to serve in leadership positions of the board.
- Participates in all votes.

# Board Voting Authority

- All board members have the right to vote including the chair.
- A board meeting must have a quorum (at least three board members participating).
- Must have quorum to conduct district business (vote) at a meeting. If less than three are participating, information can be discussed but no actions taken.
- A concurrence of a majority of the whole board (three members) is required for the determination of any matters. RSMo 278.110 (3)

# District Boards are Accountable and Responsible for District Finances!

- Reviews and approves treasurer's report at each board meeting.
- Includes all checking, CD's, money market and savings accounts.
- Bank reconciliations **must** be available at each board meeting for review.
- Treasurer's report, bank statements and check book(s) must all balance.
- Create a budget and follow it.

[DISTRICT]

## Soil and Water Conservation District Budget

PERSONNEL	
	Annual
<b>SUMMARY</b>	
Income (State)	\$ -
Income (Local)	\$ -
<b>Total Income</b>	<b>\$ -</b>
Total Expenses	\$ -
<b>Balance</b>	<b>\$ -</b>

EXPENSE DETAIL	
Salary - [employee name]	\$ -
Salary - [employee name]	\$ -
Salary - [employee name]	\$ -
Salary - [employee name]	\$ -
Salary - [employee name]	\$ -
	\$ -

INDIRECT	
	Annual
<b>SUMMARY</b>	
Income (State)	\$ -
Income (Local)	\$ -
<b>Total Income</b>	<b>\$ -</b>
Total Expenses	\$ -
<b>Balance</b>	<b>\$ -</b>

EXPENSE DETAIL	
Employer's Portion Social Security	\$ -
Employer's Portion Medicare	\$ -
Health Insurance	\$ -
Retirement	\$ -

ADMINISTRATIVE	
	Annual
<b>SUMMARY</b>	
Income (State)	\$ -
Income (Local)	\$ -
<b>Total Income</b>	<b>\$ -</b>
Total Expenses	\$ -
<b>Balance</b>	<b>\$ -</b>

EXPENSE DETAIL	
Accounting Management	\$ -
Bank Service Charges	\$ -
Board Meeting Expenses	\$ -
District Cell Phone	\$ -
Employee Travel/Training	\$ -
Information/Education	\$ -
Legal Fees	\$ -
Unemployment	\$ -
Liability Insurance	\$ -
LincPass Certification	\$ -
Office Equipment/Furniture	\$ -
Office Supplies	\$ -
Organizational Dues	\$ -
Supervisor Travel/Training	\$ -
Technical Equipment	\$ -
Workers Compensation	\$ -
<b>Stand-Alone Districts</b>	
Rent	\$ -
Janitorial Services/Supplies	\$ -
Utilities	\$ -
Building Maintenance	\$ -
	\$ -

## PERSONNEL

### SUMMARY

Annual

Income (State)

\$ -

Income (Local)

\$ -

Total Income

\$ -

Total Expenses

\$ -

Balance

\$ -

### EXPENSE DETAIL

Salary - [employee name]

\$ -

Salary - [employee name]

\$ -

Salary - [employee name]

\$ -

Salary - [employee name]

\$ -

Salary - [employee name]

\$ -

\$ -

## INDIRECT

### SUMMARY

	Annual
Income (State)	\$ -
Income (Local)	\$ -
Total Income	\$ -
Total Expenses	\$ -
Balance	\$ -

### EXPENSE DETAIL

Employer's Portion Social Security	\$ -
Employer's Portion Medicare	\$ -
Health Insurance	\$ -
Retirement	\$ -
	\$ -



## ADMINISTRATIVE

### SUMMARY

Annual

Income (State)	\$ -	Liability Insurance	\$
Income (Local)	\$ -	LincPass Certification	\$
Total Income	\$ -	Office	
Total Expenses	\$ -	Equipment/Furniture	\$
Balance	\$ -	Office Supplies	\$
		Organizational Dues	\$
		Supervisor Travel/Training	\$
		Technical Equipment	\$
		Workers Compensation	\$

### EXPENSE DETAIL

Accounting Management	\$ -	<b>Stand-Alone Districts</b>	
Bank Service Charges	\$ -	Rent	\$
Board Meeting Expenses	\$ -	Janitorial Services/Supplies	\$
District Cell Phone	\$ -	Utilities	\$
Employee Travel/Training	\$ -	Building Maintenance	\$
Information/Education	\$ -		\$
Legal Fees	\$ -		
Unemployment	\$ -		

# Check Procedure

- Do not pre-sign checks.
- Do not sign your own check.
- No signature stamps.
- Invoice or bill should be presented when check is signed.
  - A MOSWIMS timesheet is proper documentation for payroll. (example provided)

# Income Procedure

- Always give a pre-numbered receipt.
- Take deposits to the bank in a timely manner.
- Avoid cash transactions.

# Bank Reconciliations

- Require segregation of duties.
- Should be done by someone who does not:
  - Receive drill rental or handle cash
  - Take deposits to bank
  - Sign checks

# Bank Reconciliations

- To make sure that segregation of duties occurs in the SWCD, the Program Office encourages all SWCDs to outsource the monthly bank reconciliation to a local business/accountant.

# Payroll Outsourcing

- Employee that does payroll and fills out the tax forms is personally liable per IRS.
- Program office strongly suggest that SWCDs outsource their payroll to transfer that liability to another entity.

# Surety Bond Requirements

- Treasurer should approve and initial bank reconciliation at each board meeting.

Two signatures are required on each check with one being a board member.

# Personnel Management

- The SWCD boards are solely responsible for all aspects of the district employees, as their supervisors.
- This includes hiring, firing, directing work, determining compensation and disciplinary actions.



# Personnel Management

Some points you will want to consider regarding personnel might include:

1. Hiring
2. Promotions
3. Employee compensation and benefits
4. Staff responsibilities
5. Performance evaluations
6. Retention of employee files

# Personnel Management

- Application for employment
- Accident report
- Retirement records
- Payroll records
- Employee W-2 forms
- Quarterly form 941
- Position description/ Performance evaluations
- Disciplinary action records
- Training records
- Leave records (annual, sick, military)
- Employment eligibility verification (I-9 form)
- Employee withholding allowance certification (W-4 state and federal)

# DISTRICT SPECIALIST PROGRESSION

## DS I

\$13.79/\$14.85\*

## DS II

\$14.85/\$15.91\*

## DS III

\$15.91/\$16.97\*

## DS IV

\$18.04/\$19.10\*

1 year of service & Missouri Introduction to Conservation Planning Modules

1 additional year of service, District Specialist Testing & 12 hours of Conservation Apprentice Training

3 additional years of service & Plan, Design, and/or Report

\* Higher amounts reflected for each level are for shared employees

### District Specialist Testing (Must pass 4 of 7)

Conservation Practices  
Soils  
Survey  
Conservation Planning  
District Operations  
Financial  
MoSWIMS

### Fulfill 2 out of 3 categories and attend Grazing School

#### Plan

Certified Conservation Planner (until January 2022) /Apprentice (once training is available)

#### Design

Engineering Job Approval (Level 2) **OR** Grazing Certification **OR** Nutrient Certification **OR** Ecological Sciences **OR** Streambank Assessment

#### Report

Document Management System

State stipend only increased at the quarter (July 1, Oct 1, Jan 1 or Apr 1) only after certification/testing and years of service criteria has been met and appropriate forms received.

# Staff Responsibilities

- Policy and Administration: Responsible for implementing policy.
- Policy Guidance: Bring relevant issues to the board that have policy implications. Provide the board/committee with options that take in technical issues, resources, and important information.
- Develop Strategies: Work with chair and committees to prepare and plan agendas and meetings.

# Staff Responsibilities

- Meeting Preparation: Prepare announcements and follow Sunshine Law for meetings; arrange for meeting space; secure materials or resources to facilitate meetings.
- Professional: Represent the district in a professional way at all events and working with the public.
- Informative: Keep the district board informed of events that affect the district.

# Evaluation of Staff

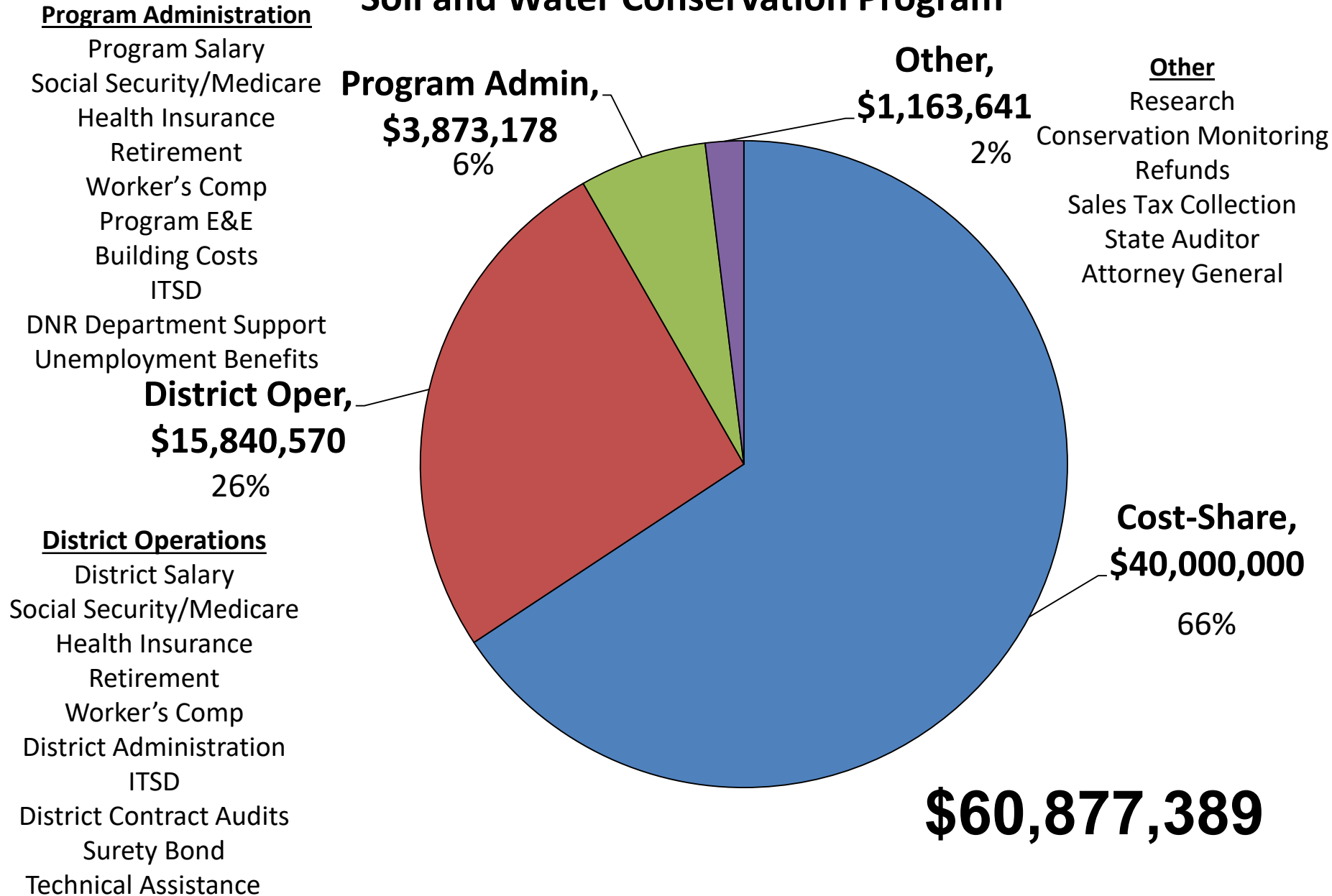
- Board members are responsible for evaluating the performance of the district's staff.
- Evaluation is an on-going assessment of the way in which the staff carries out his or her responsibilities.
- The formal appraisal may be conducted by the full board or a special subgroup formed for this purpose.

# Evaluation of Staff

- Criteria for performance evaluations are generated in advance by both board members and staff.
- While evaluation of performance may focus on responsibilities defined in the employee's job description, it also may take into consideration personal qualities such as the employee's attitude or flexibility.

# FY20 Appropriations

## Soil and Water Conservation Program





# District Finances

- State Funds
- Local Funds



# State Funds

The overall intention of the district assistance grant funds is to assist SWCDs in the conservation and protection of the state's soil and water resources. All expenditures, whether directly or indirectly, must be related to soil and water conservation efforts.

# State Funds

All expenses will be considered ineligible from state grants that do not have a direct correlation or content related to protecting the productive power of Missouri's agricultural land through saving soil or protecting the water resources of the state

# State Funds

## *Revenue*

### Quarterly allocation

- Allotment is broken down into “funds”.
- Districts must submit quarterly information to the SWCP to ensure cash flow and accountability.

# State Funds

## *Revenue*

### Quarterly Requirements

- Quarterly Report submitted with proper documentation.
- MOSWIMS timesheets....*board approved.*

# State Funds

## *Expenditures*

- Each year the SWCP provides guidance which details eligible expenses from each fund.
- Incorrect expenditures or those exceeding a fund allocation must be transferred to correct fund or to local funds.

# State Funds

## *Personnel 02*

Gross salary expenses for district employees (including interns) - based on number of employees per district and their position classification (District Specialist I-IV).

# State Funds

## *Indirect 03*

Expenditures for District Portion Social Security, Medicare, Retirement, Health Insurance.



# State Funds

## *Indirect 03*

Employees who work 1,560 hours are eligible for:

- Eligible plans selected through Missouri Consolidated Health Care Program (MCHCP).
- Retirement based on 7 percent of gross salary.
  - Unless the district has chosen LAGERS

# State Funds

## *Administration 04*

- Every district receives \$12,000
- \$13,000 if payroll is outsourced
- Office operations
- Board member expenses, mileage, meals etc.
- Information education expenses

# State Funds

## *Administration 04, cont.*

- Employee travel and training
- Unemployment insurance
- Workers compensation insurance
- Payroll and reconciliation outsourcing

# State Funds

## *Administration 04, cont.*

- Stand alone district offices
  - Additional \$10,000
  - Used to pay the rent and utilities
  - 12 districts

# Local Funds

## *Revenue*

- Donations
- Equipment Rental
  - Pre-numbered receipts should be required for all local income.
  - Rental agreements should be completed.

# Local Funds

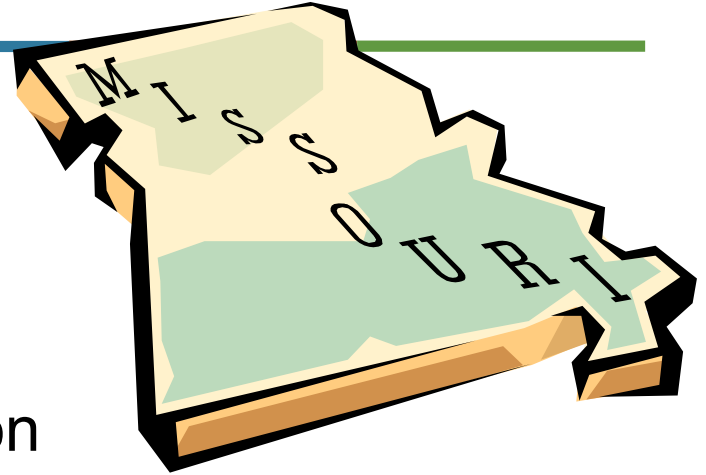
## *Expenditures*

- Equipment maintenance/purchase
- Office operations
- Salary above state allocation
- “Other” employee expenses
- Board member expenses
- Information/education

# Debit/Credit Cards

- Debit cards are not allowed (per commission policy)
- Credit card is allowed but SWCD must develop a credit card policy.

# Partners



Soil and Water Districts Commission  
Gary Vandiver, Chairman

---

MoDNR Soil and Water Conservation Program  
Colleen Meredith, Program Director

---

Natural Resources Conservation Service  
J.R. Flores, State Conservationist

---

MASWCD and other conservation partners  
Ryan Britt, MASWCD President



# Soil and Water Districts Commission

- Six farmer members.
- Three from north of Missouri River and three from south of Missouri River.
- One per state senatorial district.
- No more than four from the same political party.
- Appointed by the governor.
- Hold title to a farm and earning a principal part of their livelihood from the farm.

# **Soil and Water Districts Commission**

## **Four ex officio members - nonvoting members**

- Director of the Dept. of Natural Resources
  - Carol Comer
- Director of the Dept. of Agriculture
  - Chris Chinn
- Director of the Dept. of Conservation
  - Sara Parker Pauley
- Dean of the MU College of Agriculture
  - Christopher Daubert

# Cost-Share Program

- Provides financial incentives to landowners to implement conservation practices that help prevent soil erosion and protect water resource.
- Helps conserve the productivity of Missouri's working lands by promoting good farming techniques that help keep soil on the fields and waters clean.
- Works with landowners at the local level to install conservation practices that prevent or control excessive erosion and protect water quality.

# Cost-Share Allocation

- Based on a submitted Needs Assessment from all soil and water conservation districts.
- Needs Assessment is broken down into seven resource concerns.

# Resource Concerns and Cost-Share Practices

- Sheet, Rill Erosion and Gully Erosion
- Grazing Management
- Irrigation Management
- Animal Waste Management
- Nutrient and Pest Management
- Sensitive Areas
- Woodland Erosion

# Cost-Share Policies

- State pays on estimated costs based on state average component costs.
- MoSWIMS is the state program for tracking all district cost-share.
- Most cost-share practices are available statewide.
- The needs assessment process is used to allocate cost-share.

# Cost-Share Policies

- The Board of Supervisors can make policy that is more stringent than commission policy:
- Cost-share rate – e.g., 75% vs 60%
- Eligible practices
- Landowner limits
- Practice limits
- Eligible land requirements

# Cost-Share Policies

- 10 CSR 70-5.050(2) states: “The board shall not approve any application for cost-share assistance on which the construction or implementation of projects or practices has begun.”
- A practice has been started when the required components of the practice have been applied or fabricated to an extent that they cannot be returned to the vendor for a complete refund.



# Cost-Share Policies

Examples of work or purchases that are not considered as starting a practice:

- Buying T-posts or fencing materials;
- Buying pipe (not fabricated for the project);
- Clearing - when clearing **is not** an eligible component for state cost-share assistance;
- Stockpiled lime.

# Cost-Share Policies

Examples of the practice being started if initiated prior to approval of application:

- Spreading lime, fertilizer or seed;
- Fabrication of pipe components or welding;
- Setting fence posts or initiating any clearing or earthwork that is eligible for state cost-share.

- Landowner and technician, if required, **must** sign the contract, change order, and/or contract payment **prior** to the board supervisor's signature.
- If a space is provided for a date, the person signing the contract, change order, and/or contract payment should fill in the date with the date they are actually signing the document. Documents should **not** be pre- or post-dated nor should someone else fill in the date for the person signing.

# Cost-Share Policies

- Must have evidence of practice checkout.
- The district board must have a maintenance follow-up policy to ensure cost-share practices are maintained for the life of the practice.
- Date range on MOSWIMS reports for approval should be correct.

# Conflict of Interest

- Board members must abstain from voting on any cost-share contract, change order or payment that they may have a personal or financial interest in.
  - You also should never sign as the board approval on any of those documents.
- SWCD staff should not work on cost-share practices that they have a personal or financial interest in.

# *Items to remember!!!*

- As a good business practice, develop a budget of income and expenditures for the year...and follow it!
- The board is responsible for making sure your district is not operating in the red.
- Bank reconciliations for all accounts must be performed and provided at every meeting.
- Your district board is solely responsible for personnel management.

# ***Items to remember!!!***

- Board members need to ensure they are approving and signing timesheets.
- As a board member you should abstain and not vote or sign anything you have an interest in.
- Make sure your date ranges are correct on MOSWIMS reports.

# ***Items to remember!!!***

- SWCD staff should not work on cost-share practices that they have a personal or financial interest in.
- SWCD's are not allowed to obtain debit cards on district accounts
- If something does not seem right, please ask!



# District Support Section

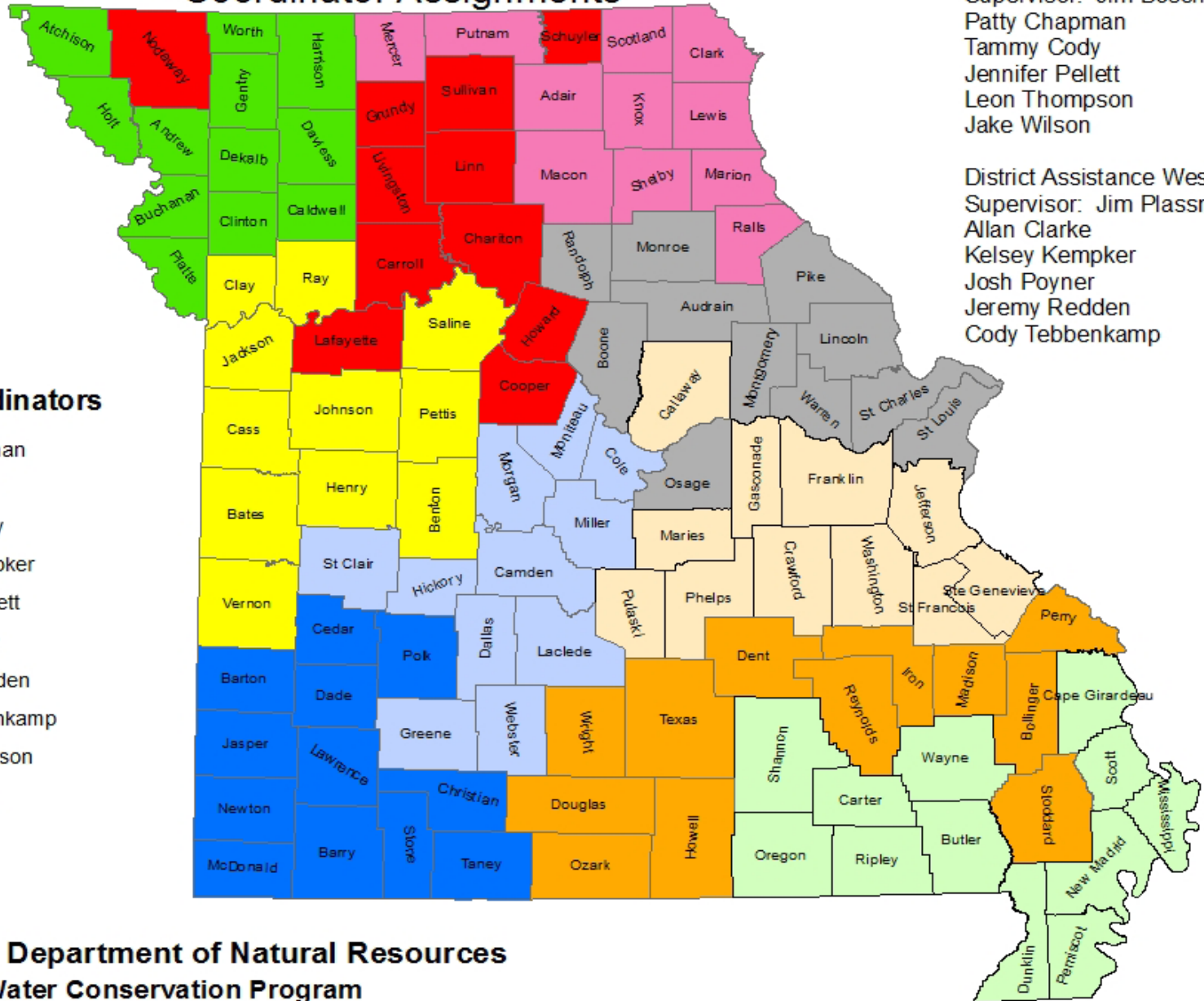
## Coordinator Assignments

District Assistance East  
 Supervisor: Jim Boschert  
 Patty Chapman  
 Tammy Cody  
 Jennifer Pellett  
 Leon Thompson  
 Jake Wilson

District Assistance West  
 Supervisor: Jim Plassmeyer  
 Allan Clarke  
 Kelsey Kempker  
 Josh Poyner  
 Jeremy Redden  
 Cody Tebbenkamp

### District Coordinators

- Patty Chapman
- Allan Clarke
- Tammy Cody
- Kelsey Kempker
- Jennifer Pellett
- Josh Poyner
- Jeremy Redden
- Cody Tebbenkamp
- Leon Thompson
- Jake Wilson



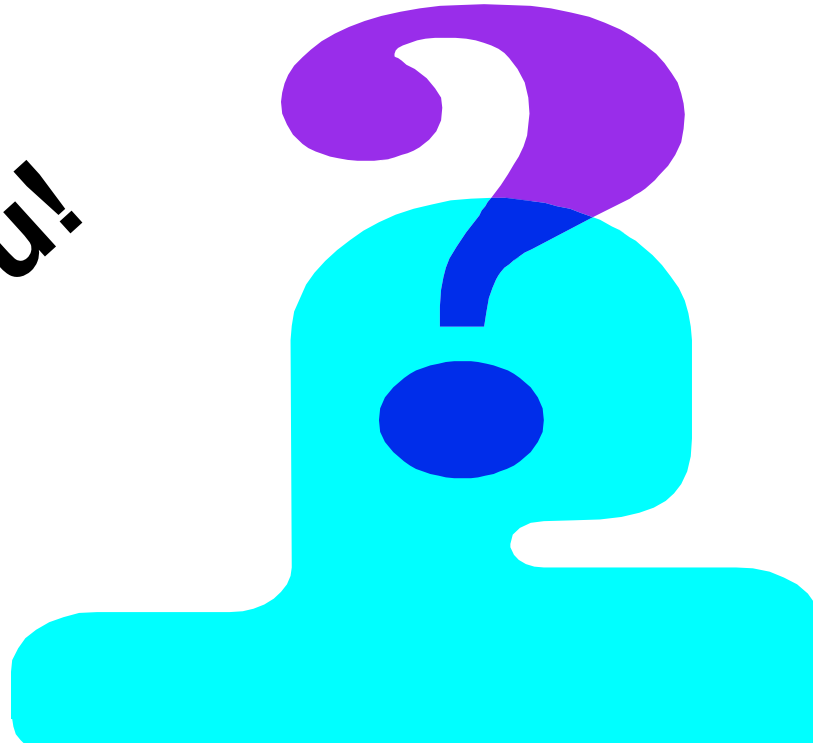
# Additional Training

Board member training modules are available from the SWCD intranet site.

- Soil and Water Background and Overview
- Board Meeting Agenda and Minutes
- Soil and Water Conservation District Boards
- The Sunshine Law

# Questions???

**Thank You!**



**Check out the Soil and Water Program website at**  
[dnr.mo.gov/env/swcp/index.html](http://dnr.mo.gov/env/swcp/index.html)