
ALLOCATIONS & FISCAL YEAR POLICIES

July 2024

The Commission:

- Division Director = Clancy Green
- Administrative Programs Officer = Brandon Welborn

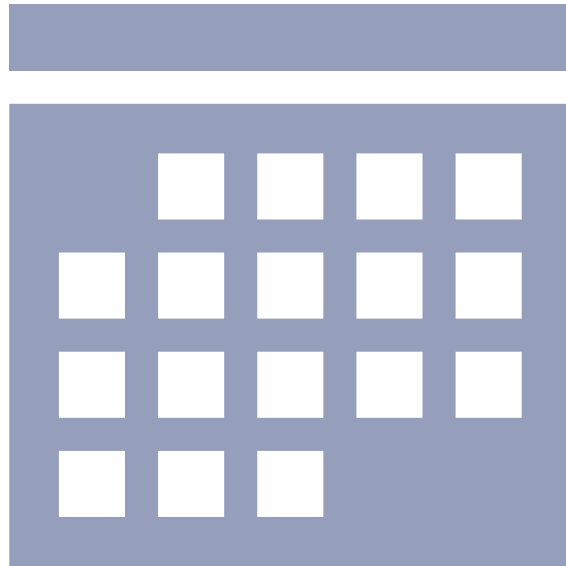
The Districts (Area District Coordinators):

- Area 1 – Lacie Landers, Ellis CCD
- Area 2 – Tammy Curry, Murray CCD
- Area 3 – Rhonda Bowman, Wagoner CCD
- Area 4 – Amy Weathers, North Caddo CD
- Area 5 – Lisa Grey, LeFlore CCD

DISTRICT SERVICES DIVISION

PLAN AHEAD

- July board meeting happening before or on the same day as the Commission meeting?
- Consider rescheduling so you will have the new fiscal year information
 - Rescheduling to after the Commission meeting AND a training session would be even better



ALLOCATION EMAIL

Sharing the allocation information with your board is not optional!

FY24 Allocation



Clancy Green

To Pontotoc CCD

Cc bclark [redacted]; bhcop [redacted]; overturffarm [redacted]; tpea [redacted]

Reply

Reply All

Retention Policy Never Delete/Archive (Never)

Expires Never

FY24 Allocation Letter from Executive Director.pdf
640 KB

FY24 Allocation Memo to Districts.pdf
717 KB

FY24 Adopted Policies.pdf
126 KB

Pontotoc_FY24_Allocation.pdf
120 KB

Good morning,

Please see the attachments regarding your district's FY24 allocation. If you have questions, please let us know.

ALLOCATION EMAIL

- Sent on July 2
- Four attachments
 - Allocation Letter from Trey
 - Allocation Memo
 - Adopted Policies
 - Your District's specific allocation
- Sent to the district and any directors with emails
- Items must be placed on the next board meeting agenda for review and discussion



ALLOCATION LETTER FROM TREY

J. KEVIN STITT
GOVERNOR

MATT PINNELL
LIEUTENANT GOVERNOR



TREY LAM
EXECUTIVE DIRECTOR

LISA KNAUF OWEN
ASSISTANT DIRECTOR

July 1, 2024

Conservation District staff and directors:

Welcome to Fiscal Year 2025! FY2024 was a positive one for conservation in Oklahoma and I'm optimistic FY2025 will carry that positivity forward – it's certainly starting out on a high note.

We once again saw significant increases from the legislature for conservation programs and districts in Oklahoma; this positive outcome is a testament to your hard work and the local connections you make with your Representative and Senators.

ALLOCATION MEMO TO DISTRICTS

Policies and Information

*Sharing this information
with your board is not
optional! It should be on your
next board meeting agenda
for review and discussion

SUBJECT: District Allocation for Fiscal Year 2025
Personnel Pay for Fiscal Year 2025
Permanent Part-Time Employees
Temporary Part-Time Employees
Retirement Contributions
Employee Confirmation of Benefits
Director Meeting Expenses
Deadline for Claims Paid From Fiscal Year 2024 Funds
Claims Procedures
Sales Tax
District Audit/Compilation
NRCS Local Operational Agreement
Form Revisions
OCC Adopted Policies for Fiscal Year 2025

PERSONNEL PAY

Money Matters

- 10% raise approved & effective July 1
- Full-time employees are on monthly pay rate
 - Local pay rate should be converted to monthly also
- Part-time employees will remain on hourly pay
- 2-Digit Item Code List has been updated
 - Review allocation & new 2-digit item code to verify you are using the correct code

New Forms

- Payroll & Preclaims must be updated
- New 6A & 6B forms are required
- Drafts of all forms are due **July 26, 2024**
- Final, completed signed copies are due no later **than August 30, 2024**
 - FY25 reimbursement claims for salary will not be processed until completed forms are on file



PERSONNEL PAY

Form Tips 6A/6B

- Use the latest revision
- Report all regularly occurring earnings
- ALL district positions are Non-Exempt for FLSA purposes
- If “yes” for telework, you must include a copy of your current telework agreement
- Position description must be attached

Note:

- Position description already on file may be used or a new one adopted
 - If forms are incorrect, incomplete, or lacking attachments, they will be returned
 - If July preclaim has been mailed, it will be returned unprocessed
-

PERMANENT PART-TIME EMPLOYEES

- Exceeded the 999 hour/12-months threshold
 - Limited to 1200 hours/year
 - Eligible to receive benefits and longevity
- Commission has a limited number of employees who are considered permanent part-time
- There should be no PPT employees unless authorized by the Commission due to benefit costs
 - Part-time should be temporary only – never exceeding the 999 threshold



TEMPORARY PART-TIME EMPLOYEES

- 999 hours!*
- Do not allow temporary part-time employees to exceed this threshold in their twelve month “year”
 - Know their hire date
 - Accurately track hours
 - When 999 is reached, employment must be terminated; can be rehired on or after the anniversary date
- Exceeding 999 hours will trigger benefits – the district will be responsible for paying all costs
- Part-time hour tracker must be provided as part of backup for reimbursement of temporary unallocated expenses
- Payroll worksheets for temporary employees paid with only local funds must still be provided to OCC for workers compensation coverage reporting

*This is federal law and applies whether OCC has allocated any funds or not!

TAKE NOTE

- **Retirement Contributions**

- Employees pay 3.5%
- District/OCC pay 16.5%
- This is for **ALL** salary – local and OCC & must be reported on preclaims & payroll

- **Confirmation of Benefits**

- Benefit Allowance rates will not change, new COBs will be sent in January 2025

- **Sales Tax**

- Sales made by Districts are subject to sales tax
- You must report and pay these taxes

- **Director Meeting Expense**

- No more than \$25/meeting for a maximum of 12 meetings
- Is considered a regular operating expense
- Board must take action to set policy each year

- **Form Revisions**

- Regularly updated to improve functionality and useability
 - Check the website for updated forms
 - Revised forms must be put into use within a reasonable time period if no due date for adoption is given
-

CLAIMS

- All salary and operating expense items should be sent on one claim each month
 - Exceptions are for cost-share, O&M, election expenses, etc.
 - Copier expense must be claimed as code 86
 - Please implement these “best practices” when preparing your claim
 - Do NOT use highlighters
 - Do NOT staple pages
 - Do NOT send pages that are smaller or larger than a standard sheet (8.5” x 11”)
 - Do mark through barcodes and QR codes
-

CLAIMS

- **Backup documentation requirements are changing for FY25**
 - Use the updated reimbursement claim checklist
 - Operating expense item documentation must include:
 - Itemized bill or invoice with required information (listed on checklist)
 - Payment date, initials, payment method, and “OK”
 - District’s bank statement/credit card statement showing the charge
 - Account activity printouts from the bank website are acceptable ONLY if they clearly show the bank name, district as the account owner, and the dates, payees, and amounts of transactions

*This change only applies to salary/operating expense reimbursement claims

MARK YOUR CALENDARS

- **Assessment review**
 - **Wednesday, August 7, 2024**
 - Email Clancy with items and information that need to be reviewed
 - **FY2024 Claim Deadline**
 - **Tuesday, August 6, 2024**
 - Must be in the OCC Office
 - FY24 claims received after this date will be returned unpaid
 - **Operating Expense Utilization**
 - Utilize 50% by December 31, 2024
 - Email Clancy **before January 31, 2025** with expected use if not expended
 - Funds will be returned to Commission for reallocation if they have not been utilized and no budgeted use has been communicated
-

MARK YOUR CALENDARS

- **Personnel Forms**

- Drafts due to ADC by **July 26, 2024**
 - Payroll form
 - Preclaim form
 - 6A form
 - 6B form
- Final, complete signed copies of 6A & 6B due to ADC by **August 30, 2024**
 - Must include all required attachments
 - FY25 salary claims will not be paid until final forms are on file

- **Audits/Compilations**

- Districts **A-H** will have audits on FY24 records
- Audits must be completed by an auditor on the government approved list:
<https://oklahoma.gov/oab.html>
- Timeframe forms are due via email by **September 4, 2024**

- **NRCS Local Operational Agreement**

- Renewed Local Operating Agreement is due via email by **September 30, 2024**
 - NRCS Contribution worksheets are no longer required
 - APDI/Shared staff must still complete required reporting
-

FISCAL YEAR 25 - ADOPTED DISTRICT POLICIES

ADOPTED POLICIES

POSITION VACANCIES

- All vacancies will be reviewed
 - Justification for filling the position will be required before approval
 - Allocations will be dependent on legislative appropriations
-

TEMPORARY PART-TIME EMPLOYEES

**Make sure you know each PT/Temp employee's hire date & are accurately tracking hours worked*

- **999 hours**

- Maximum number of hours PT/Temp employee can work in their “year” (i.e. 12 months beginning with date of hire)
- If 999 hours are exceeded, benefits are triggered, and employee become permanent part-time



OPERATING EXPENSE ALLOCATIONS

- Based on each district's submission of required elements
- All items taken into consideration have set deadlines and due dates
- You are only being evaluated on if the item was completed as required by the due date
 - “Completed” means that the item was submitted as required, which is usually the final step
 - If it's not submitted, the final step was left undone, therefore it's incomplete
 - Efforts are made to provide guidance, updates to forms, etc. as early as possible to provide ample time to complete items
 - Read your emails!



AUDITS & PRE-CLAIMS

- Payment of reimbursement claims may be withheld until pre-claims and audits are submitted as required
- Pre-claims are due no later than the 10th of the month following the payroll month
- The Audit or Compilation report, the stamped first report page, and the 5K form should be provided to OCC **as soon as possible after they are filed with the county clerk**
 - If you haven't provided OCC with your FY23 report and forms, you are in danger of being out of compliance with this policy

*The 5J form has been retired as of this year's audit cycle. The 5K form and the first page of the report will need to be stamped by the county clerk and then submitted, along with a full copy of the report, to OCC via email.

PERFORMANCE EVALUATIONS

- Performance reviews should be conducted on each staff member at least once each fiscal year
- Provide OCC with a letter from the board stating what reviews were completed and on what date, letter must be signed by the board
 - Email the letter to OCC
 - Retain the original performance review form in your files

Example Letter:

April 8, 2021

On behalf of the Redbud Conservation District board of directors, I would like to report that an Employee Evaluation has been conducted during the current fiscal year (July 1, 2020 to current). The Evaluations for Jack Bass, district manager, and Diane Rose, district secretary were conducted during the regular scheduled April 8, 2021 board meeting.

Please feel free to contact me if you have any questions.

LRP/JPO DRAFT SUBMISSION

- Allocations cannot be made to district's who have not submitted both a LRP and JPO draft
- LRPs & JPOs provide justification for allocating of funds to the district
 - All LRP drafts are in
 - FY25 reimbursement claims cannot be paid until drafts of both plans are received at the Commission office



WOODWARD COUNTY CONSERVATION DISTRICT

DISTRICT OPERATING EXPENSE ALLOCATION

As OCC continues to work towards assessing each district's performance individually based on its goals and priorities, the submission of required reports and documents continues to be vital. Timely and correct completion of these deliverables also provides justification for the district's receipt of a yearly allocation. The operating expense allocation listed below is reflective of your district's execution of this task.

It is important to note that the below performance assessment is based solely on whether the deliverable was completed with all required elements and submitted on time – not on the specific content or content quality of the deliverable.

DISTRICT ALLOCATION

FY 25 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

ALLOCATION REPORT

DISTRICT: REDBUD CONSERVATION DISTRICT

Total Allocated Personnel:	\$97,133.54
Temporary Unallocated (code 12):	\$12,000.00
Operating Expense:	\$10,000.00
→ Copier Rental Payment (code 86):	\$560.00
Total FY-2025 Allocation:	\$107,693.54

ALLOCATED PERSONNEL:

	Rose	Bass
<i>Employee</i>		
<i>Hire Date</i>	09/01/2022	8/3/2018
<i>Position Title</i>	District Manager	District Technician
<i>Position Code</i>	05	07
<i>Hours</i>	2088	2088
<i>Years of Service</i>	2	6
<i>Longevity</i>	\$250.00	\$626.00
<i>Benefit Allowance-mo</i>	\$1,365.80	\$725.58
<i>Benefit Allowance-yr</i>	\$16,389.60	\$8,706.96
<i>Hourly Pay Rate</i>	\$19.00	\$24.01
<i>Monthly Pay Rate</i>	\$3,287.00	\$4,153.73
<i>Gross Pay</i>	\$59,072.00	\$50,558.88
<i>FICA</i>	\$3,034.91	\$3,867.75
<i>Total Allocation</i>	\$42,956.91	\$55,052.63
<i>Retirement</i>	\$6,545.88	\$8,342.22
<i>Total Cost to OCC</i>	\$65,642.39	\$71,475.81

- **Monthly rate** – all full-time employees should use this rate of pay on all forms
- **Copier Rental Payments** – covers 4 quarterly payments for copier rental

FY 25 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

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- **Total Allocation** – this includes hourly rate x hours, longevity, and FICA
 - You can't take this total amount divided by the hours and expect to get your hourly rate

- **Total Emp Costs** – this is the total cost of the position

FY 25 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

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- OSF-3 **Codes for positions** come from this report
- **Copier rental expenses** should always be coded “86”
- 2 Digit Item Code list should be used for coding other operating expenses

DISTRICT OPERATING EXPENSE ALLOCATION

- Lists the items that were considered in determining operating expense allocation, the due date, and the date OCC received
 - OE Allocations maximum is \$10,000
 - Any questions/discrepancies need to be addressed prior to **August 7**
 - Operating Expense expenditure will be reviewed in **January** for 50% utilization
 - Be sure to maintain an allocation register to track operating expenses that have been claimed
-

REDBUD CONSERVATION DISTRICT

DISTRICT OPERATING EXPENSE ALLOCATION

As OCC continues to work towards assessing each district's performance individually based on its goals and priorities, the submission of required reports and documents continues to be vital. Timely and correct completion of these deliverables also provides justification for the district's receipt of a yearly allocation. The operating expense allocation listed below is reflective of your district's execution of this task.

It is important to note that the below performance assessment is based solely on whether the deliverable was completed with all required elements and submitted on time – not on the specific content or content quality of the deliverable.

DELIVERABLES ASSESSED & DISTRICT'S PERFORMANCE

- FY24 NRCS Local Operational Agreement
 - Due date: 09/16/2023
 - District submitted: 7/25/2023
- 2023/2024 Joint Plan of Operations
 - Due date: 06/30/2023
 - District submitted: 6/30/2023
- FY23 Annual Report
 - Due date: 09/01/2023
 - District submitted: 8/16/2023
- FY25 Budget Request
 - Due date: 07/17/2023
 - District submitted: 5/22/2023
- FY23 Audit Timeframe Form
 - Due date: 09/01/2023
 - District submitted: 8/11/2023
- FY24 Notice of Newly Elected Officers
 - Due date: 08/01/2023
 - District submitted: 7/6/2023
- 2024 Notice of Regular Meetings
 - Due date: 12/15/2023
 - District submitted: 11/22/2023
- January 2024 Payroll Submitted for Review
 - Due date: 01/19/2024
 - District submitted: 1/5/2024
- Calendar Year 2023 Minutes Packets Submitted
 - Yes = at least some minutes were submitted; No = no minutes were submitted
 - District submitted: Yes
- FY23 Pre-claims (percent of submissions on time out of 100%)
 - District percentage: 91.67%

ASSESSMENT REPORT

- Due dates are based on when final items (not drafts) are due
 - An item is not completed until it has been submitted to the proper person
 - That is the final step!
 - No cost-share items were included this year; new items:
 - January 2024 payroll submitted for review
 - Calendar Year 2023 Minutes packets submitted
 - Yes = at least some were submitted; No = we have no record of receiving any
 - Preclaim item
 - >90% = \$1,000; 89-75% = \$500, <75% = \$0
-

TAKE NOTE

- Multiple Reminder Emails are not sent
 - Initial instructions/guidance emails ALWAYS include relevant due dates
 - Emails are not sent for items with static due dates
 - When you see a due date – mark your calendar!
 - **Sources for information/reminders:**
 - Emails, especially the monthly district services update
 - “Send To List” and/or “Important District Items” list
 - Training materials and recordings
 - Ask someone
-

NEW/UPDATED FORMS

No revision from current

- Payroll Worksheet
- Preclaim
- OSF-3 Claim Form

Has been revised

- 2-Digit Item Codes
- Reimbursement Claim Checklist
- 6A – Terms of Employment At-Will Employee
- 6B – Notice of Personnel Action
- Timeframe for Completing Audit/Compilation



NEW/UPDATED FORMS

Newly Available

- Position description templates with performance review
- Telework Agreement template
- Audit/Compilation Bid Letter templates



TIPS FOR COMPLETING FORMS

Forms are fillable electronically; they should be typed not handwritten.

6A

- Complete everything
- Monthly pay rate for full-time employees
- Include anything that is regular pay
- Everyone is Non-Exempt for FLSA
- Workweek starts Sunday, ends Saturday
- Break times = 2, 15 minutes
- Must enter correct work schedule/hours

6B

- Complete everything
- Effective date is July 1, 2024
- Current date is the date signed by the board
- Use monthly pay rate for full-time employees
- Include anything that is regular pay
- Unscheduled pay is for 1-time changes



TIPS FOR COMPLETING FORMS

Forms are fillable electronically; they should be typed not handwritten.

Preclaim

- Monthly pay = 173 hours
- Hourly pay = enter the hours worked
- All wages, OCC & Local, should be reported in one column for each employee

Claim Form

- Enter district's name and FEIN at the top of the form
- Place notary seal in the designated area
- Make sure the salary amounts are updated to match line 20 on the payroll worksheet
- Form must be typed



TIPS FOR COMPLETING FORMS

Forms are fillable electronically; they should be typed not handwritten.

All Forms

- If fillable electronically, please type them
- Payroll worksheet and preclaims should be printed as **ONE** single page
- Shaded cells often indicate the presence of a formula – be careful not to type over these!



AUGUST TRAINING

Topic: TBD

Session 1: August 13, 1:30 – 2:30 p

Session 2: August 14, 1:30 – 2:30 p

