
ALLOCATIONS & FISCAL YEAR POLICIES

Fiscal Year 26

July 2025

The Commission:

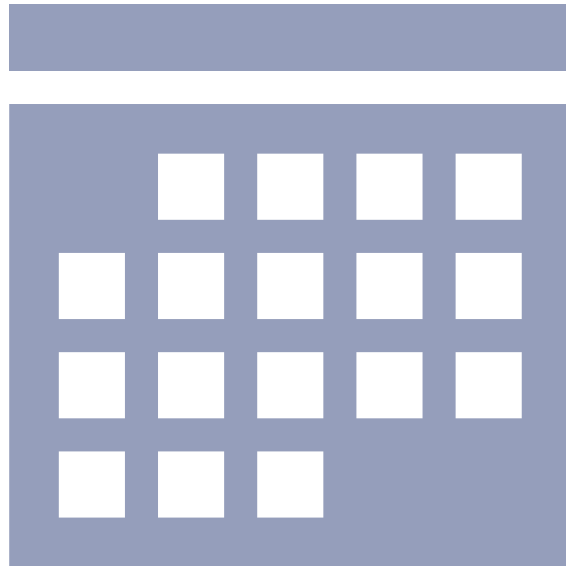
- Division Director = Clancy Green
- Administrative Programs Officer = Brandon Welborn

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

JULY BOARD MEETING



- Allocations cannot be provided until after the July Commission meeting
 - July board meeting happened before or on the same day as the Commission meeting?
 - Allocation information **MUST** be on the August agenda
 - No need for a special meeting
 - Looking forward - consider scheduling your July 2026 meeting to occur **AFTER** the July 6, 2026 Commission meeting
-

ALLOCATION EMAIL

Sharing the allocation information with your board is not optional!



Clancy Green

To Jefferson County CD

Bcc


This message was sent with High importance.


FY26 Allocation Letter from Executive Director.pdf
642 KB


FY26 Allocation Memo to Districts.pdf
724 KB


FY26 Adopted Policies.pdf
136 KB


Jefferson_FY26Allocation.pdf
196 KB

Good afternoon,

Please find attached the Fiscal Year 2026 Allocation Memo, Adopted Policies, and the District's Allocation approved by the Commission today. Also attached is a letter from Executive Director Trey Lam regarding the FY26 Allocation Report. If OCC has an email address on file for any of your directors, a copy of this email and the attachments have been sent to them. Copies of all the attachments as well as a review and discussion of the allocation report, memo, and agenda will be provided to you by the end of the week.

Be sure to read through the allocation memo carefully, take note of any specific due dates and required items, and then keep the memo and allocation report handy for reference throughout the fiscal year. Also, take note of your district's operating expense allocation and is based on providing OCC with required information and deliverables by established deadlines over the last 12-18 months. Operating expense utilization will be reviewed quarterly.

ALLOCATION EMAIL

- Sent on July 7
- 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 7, 2025

Conservation District staff and directors:

Welcome to Fiscal Year 2026! FY2025 was a productive and very busy year. Oklahoma is in a special time where soil and water conservation are highly valued by our citizens and legislators alike. New programs such as the Terry Peach project, SHIP, and the Unpaved Roads Erosion Program have seen tremendous growth in size and popularity. Another round of the Emergency Drought Program was rolled out and delivered. And, several districts participated in the first DIG program to implement innovative ideas. I salute Conservation Districts and especially District Employees for all the hard work and congratulate you for the tremendous success in natural resource conservation.

ALLOCATION MEMO TO DISTRICTS

Policies and Information

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

TO: All Conservation District Employees and Board Members

FROM: Trey Lam, Executive Director

DATE: July 7, 2025

SUBJECT: District Allocation for Fiscal Year 2026
Personnel Pay for Fiscal Year 2026
Permanent Part-Time Employees
Temporary Part-Time Employees
Retirement Contributions
Employee Confirmation of Benefits
Director Meeting Expenses
Deadline for Claims Paid From Fiscal Year 2025 Funds
Claims Procedures
Sales Tax
District Audit/Compilation
NRCS Local Operational Agreement
Form Revisions
OCC Adopted Policies for Fiscal Year 2026

PERSONNEL PAY

Money Matters

- No salary adjustments this fiscal year
- 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

Local Only Payroll Worksheets

- Two options for submitting:
 - Include original copy with your claim **OR**
 - Email a copy to Brandon
- Why?
 - While not reimbursable, local wages must still be reported for workers compensation and retirement
 - Must be included on the preclaim & a payroll worksheet

PERSONNEL PAY

6As & 6Bs

- 6A is for “standing” changes
 - Regularly recurring earnings
 - Other terms of employment
- 6B is for one-time pay

Note:

- OCC must have a 6A or 6B on file to match what is being reported on the preclaim
- Incorrect or incomplete forms will be sent back for corrections
 - Preclaims/claims will not be processed until the correct forms are on file

PERMANENT PART-TIME EMPLOYEES

- Exceeded the 999 hour/12-months threshold
 - Limited to 1200 hours/year
 - Eligible to receive benefits and longevity
- Extremely 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 2026

- **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 NOT tape small pieces of paper to a standard sheet of paper
 - Do mark through barcodes and QR codes
-

CLAIMS

- **Verify that backup documentation is complete**
 - Use the updated reimbursement claim checklist
 - Signatures must be original, blue ink on:
 - OSF-3 Forms
 - Payroll Worksheets
 - Timesheets
 - Cash payments are not reimbursable.
 - Other items that cannot be claimed for reimbursement are also listed in the handbook.
-

CLAIMS

- **Verify that backup documentation is complete**
 - Use the updated reimbursement claim checklist
 - Operating expense item documentation must include:
 - Itemized bill or invoice with required information (listed on checklist)
 - 2-digit item code, 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
 - Bank statement check images may be provided if they are legible and if the first page of the statement is also provided
 - Statements/printouts must be unaltered
 - Only include pages that contain necessary information
-

MARK YOUR CALENDARS

- **Assessment Review**

- **Wednesday, August 6, 2025**
- Email Clancy with items and information that need to be reviewed

- **Operating Expense Utilization**

- Utilize 50% by December 31, 2025
- Email Clancy **before January 31, 2026** 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

- **FY2025 Claim Deadline**

- **Wednesday, August 20, 2025**
- Must be in the OCC Office
- FY25 claims received after this date will be returned unpaid

*If you have circumstances where you will not meet this deadline, reach out before the 20th.

- **Keep in Mind**

- Claims cannot cross fiscal years
 - Cannot include an FY25 operating expense with July salary claim, for example
- Invoices dated prior to June 30, 2025, AND paid on or prior to June 30, 2025, are FY25 expenses
- Invoices dated prior to June 30, 2025, BUT paid on or after July 1, 2025, may be claimed as FY26 expenses

MARK YOUR CALENDARS

- **Audits/Compilations**

- Districts **I-N** will have audits on FY25 records
 - All others will have compilations
- 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 5, 2025

- **NRCS Local Operational Agreement**

- Renewed Local Operating Agreement is due via email by **September 30, 2025**

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 or passed review 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 delayed 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 FY24 report and forms, you are in danger of being out of compliance with this policy. If FY23 is not complete, you are out of compliance!

*The 5J form has been retired. The 5K form and the first page of the report must 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 your ADC
 - 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.

JPO DRAFT SUBMISSION

- Allocations cannot be made to district's who have not submitted a JPO draft
 - All JPO drafts have been received
- LRPs & JPOs provide justification for allocating of funds to the district

COAL 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 26 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-2026 Allocation:	\$107,693.54

ALLOCATED PERSONNEL:

Employee	Rose	Bass
Hire Date	09/01/2022	8/3/2018
Position Title	District Manager	District Technician
Position Code	05	07
Hours	2088	2088
Years of Service	2	6
Longevity	\$250.00	\$626.00
Benefit Allowance-mo	\$1,365.80	\$725.58
Benefit Allowance-yr	\$16,389.60	\$8,706.96
Hourly Pay Rate	\$19.00	\$24.01
Monthly Pay Rate	\$3,287.00	\$4,153.73
Gross Pay	\$39,672.00	\$50,558.88
FICA	\$3,034.91	\$3,867.75
Total Allocation	\$42,956.91	\$55,052.63
Retirement	\$6,545.88	\$8,342.22
Total Cost to OCC	\$65,642.39	\$71,475.81

- **Top Section** – breaks down each portion of the district's allocation
- **Total Allocation** – all portions totaled together

FY 26 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

ALLOCATION REPORT

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- **Position Title** – verify this
 - Cedar Eradication Technicians will have changes, now Land Management Technicians
- **Longevity** – verify this, including years of service
- **Monthly Pay Rate** – make sure this rate is being used on payroll

FY 26 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

ALLOCATION REPORT

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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 26 OKLAHOMA CONSERVATION COMMISSION DISTRICT ALLOCATION

ALLOCATION REPORT

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ALLOCATED PERSONNEL:

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Hire Date	09/01/2022	8/3/2018
Position Title	District Manager	District Technician
Position Code	05	07
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Longevity	\$250.00	\$626.00
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- OSF-3 **Codes for positions** come from this report
 - If the code includes a letter on the report, include the letter on the OSF-3
- **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 6**
 - 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

- FY25 NRCS Local Operational Agreement
 - Due date: 09/30/2024
 - District submitted: 7/18/2024
- FY25-29 Long Range Plan
 - Due date: 06/30/2024
 - District submitted: 6/30/2024
- FY24 Annual Report
 - Due date: 09/01/2024
 - District submitted: 8/14/2024
- FY26 Budget Request
 - Due date: 07/15/2024
 - District submitted: 4/11/2024
- FY24 Audit Timeframe Form
 - Due date: 09/04/2024
 - District submitted: 7/12/2024
- FY25 Notice of Newly Elected Officers
 - Due date: 08/01/2024
 - District submitted: 6/14/2024
- 2025 Notice of Regular Meetings
 - Due date: 12/15/2024
 - District submitted: 11/20/2024
- January 2025 Payroll Submitted for Review
 - Due date: 01/22/2025
 - District submitted: 1/7/2025
- Calendar Year 2024 Minutes Packets Submitted
 - Yes = at least 6 months submitted; No = less than 6 months submitted
 - District submitted: Yes
- FY24 Pre-claims (percent of submissions on time out of 100%)
 - District percentage: 100%

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!
 - LRP was included this year's report
 - Minutes Submission item
 - Yes = at least 6 months on file with the Commission
 - No = less than 6 months on file with the Commission
 - 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 (07/22)
- Preclaim (09/22)
- OSF-3 Claim Form (07/22)
- Reimbursement Claim Checklist (03/25)
- 6A – Terms of At-Will Employment (01/25)
- 6B – Notice of Personnel Action (01/25)

Has been revised

- 2-Digit Item Code List (07/25)
- Timeframe for Completing Audit/Compilation (06/25)



TIPS FOR COMPLETING FORMS

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

6A

- Complete everything (include attachments as required)
- Use **GROSS** pay rate(s), not net
- 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 the date the change will occur
- Current date is the date signed by the board
- Unscheduled pay is for 1-time changes
- Enter the **GROSS** pay rate, not the net



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
 - Longevity is reported in the longevity section
- Do not alter the “Commission Use Only” section at the bottom
- 1 month = 1 preclaim

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 match line 20 on the payroll worksheet
- Items listed in ascending code order; backup documents are in the same order
- 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!

