



MONTANA CONSERVATION DISTRICT EMPLOYEE ORGANIZATION



Employee Handbook

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1. INTRODUCTION

This employee handbook, an online publication of the Montana Conservation District Employee Organization (MCDEO or EO), serves as a detailed operations guide for Montana conservation districts (CDs). It also serves as a companion to the Montana Conservation District [Orientation Guide for New Employees](#), which is available in both printed and online versions. The orientation guide provides an overview of CD history, a Montana CD map, and a broad overview of CD operations and employee responsibilities, as well as a condensed version of some of the same information presented here.

If you have any corrections or additions for this employee handbook, please contact the current MCDEO president. And if you choose to print a copy of the handbook for your district, please be aware that the online version will be updated regularly in response to the needs of CD employees. (When individual sections are revised, they will be marked in the online handbook with “*last updated*” and the date.)

Other good sources of information are listed below. But if you can’t find what you need, don’t hesitate to call or email MCDEO or the DNRC’s Conservation District Bureau. They are here to help.

Useful Links:

[Conservation District Supervisor Manual](#)

[Montana CD Law Book](#)

[Montana Conservation District Employee Organization \(MCDEO\)](#)

- [Area Representatives and Contact Information](#)

[Montana Association of Conservation Districts \(MACD\)](#)

[Montana Department of Natural Resources and Conservation, Conservation Districts Bureau \(DNRC CDB\)](#)

[Conservation District Contacts](#)

Note: To open links in new window or tab, right-click link and choose an option.

2. PARTNERS

Below are some of the associations, organizations, and governmental agencies conservation districts work with regularly.

2.1 Associations and Organizations

Montana Conservation District Employee Organization (MCDEO or EO)

The MCDEO is an organization of the employees of Montana’s conservation districts. The purpose of the organization is to promote resource conservation in Montana and in local conservation districts; to assist in the implementation of district program activities; to establish and maintain a standard of quality for conservation district employees; and to instill pride and dedication in conservation district employees.

Any conservation district employee in Montana is eligible for membership in the MCDEO. In addition, any NRCS, DNRC, supervisor, etc. is also eligible to join as an affiliate member. Affiliate members have no voting privileges but are eligible to attend any EO training at paid member cost.

employees.macdnet.org

Montana Association of Conservation Districts (MACD)

Created in 1942, MACD is the conservation districts’ private, nonprofit association. Governed by a statewide board of district supervisors, MACD serves as a collective voice for policy and legislation that affects conservation districts; works with state agencies and the legislature to help direct natural resource policy; works with the National Association of Conservation Districts, state and federal agencies, and Congress to help direct natural resource policy on a federal level; serves as an information clearinghouse for and between the districts; and raises public awareness of the districts’ activities. MACD also provides forums to inform, train, and educate supervisors and recognizes outstanding district individuals and programs. MACD maintains three committees—executive, finance, and governance—to work on district and natural resource issues around the state.

MACD
1101 11th Avenue
Helena, MT 59601
406-443-5711
macdnet.org

Montana Salinity Control Association

The Montana Salinity Control Association (MSCA) was established to reclaim and prevent saline seeps and other agriculture-related water quality problems, on an individual farm and/or watershed basis. The DNRC Conservation District Bureau administers the annual allocation to MSCA and provides legal and financial guidance as needed.

Individual producers can apply for technical assistance directly to MSCA, through their conservation district, and/or through local Natural Resources Conservation Service (NRCS) staff. MSCA will conduct an Initial Field Review at no cost to the producer to determine whether an in-depth investigation is needed or verbal suggestions are adequate for land management to reclaim saline areas.

MSCA
P.O. Box 909
Conrad MT 59425
406-278-3071 • 800-537-6717
msca@3rivers.net
montanasalinity.com

National Association of Conservation Districts (NACD)

NACD represents over 3,000 districts and their state associations in the 50 states, Puerto Rico, and the Virgin Islands. NACD is a nonprofit organization that lobbies for federal conservation legislation and funding in Congress. It also provides brochures, reports, conservation films, training, and education. In more recent years, the NACD has also provided Conservation Technical Assistance Grants to provide conservation districts the opportunity to hire staff to assist NRCS with their efforts.

NACD Headquarters
509 Capitol Court, NE
Washington, DC 20002-4937
Phone: 202-547-6223
Fax: 202-547-6450
nacdnet.org

Missouri River and Yellowstone River Conservation Districts Councils

River councils are a coalition of conservation districts charged with representing natural resource and environmental interests on the corresponding river and its associated uplands and tributaries.

missouririvercouncil.info
yellowstonerivercouncil.org

Central Eastern Montana Invasive Species Team (CEMIST)

CEMIST is a coalition of volunteer partners from CDs and other organizations that operate east of the Continental Divide in Montana and whose mission is working together to strengthen and support invasive species prevention.

cemist.macdnet.org

2.2 County Government

The boundaries of many conservation districts in Montana coincide with county lines. County governments levy taxes for the use of the conservation district and provide assistance with CD supervisor elections and referendums. Counties can provide office space, funding, co-sponsorship for watershed projects (and responsibility for their operation and maintenance), bridge and culvert replacement, use of county earthmoving equipment, cooperation on county parks and other county-owned land, and funds for soil surveys. County contacts include commissioners and the auditor, treasurer, recorder, engineer, assessor, highway superintendent, health officer planning commission, parks and recreation department, weed district, and others.

2.3 State Agencies

Montana Department of Natural Resources and Conservation (DNRC)

The DNRC is required by law to provide the conservation districts with administrative, technical, financial, and legal assistance. The Conservation Districts Bureau (CDB) provides this support. In turn, conservation districts are legally responsible for supplying certain documents to DNRC, including copies of ordinances, rules, orders, contracts, forms, and others, according to MCA 76-15-315.

DNRC oversees numerous programs pertaining to Montana's water, forestry, and land resources in addition to managing state lands. The programs and services of DNRC's **Conservation and Resource Development Division (CARDD)** are of special interest to conservation districts.

CARDD provides technical and financial assistance to local governments, state agencies, and private citizens for conservation, development, protection, and management of the state's natural resources. The division consists of the following bureaus and programs to help target resource improvement needs to best deliver focused resource assistance:

CARDD's **Conservation Districts Bureau (CDB)** is responsible under state law to assist Montana's 58 conservation districts. CDB administers grant programs only available to CDs; assists CDs in carrying out the Natural Streambed and Land Preservation Act (310 Law); administers CD water reservations; sponsors statewide events such as the Montana Envirothon; and assists and partners with groups such as the Montana Salinity Control Association, Milk River Watershed Alliance, and the state's two river councils.

The **Rangeland Resources Program (RRP)** helps assure sustainable rangelands that support people, wildlife, recreation, clean water, and the natural scenic beauty of Montana. The RRP assists Montana's 30 grazing districts, and hosts events such as Montana Range Days and the Natural Resources Youth Camp.

The **Resource Development Bureau (RDB)** provides technical and financial assistance to local governments, state agencies, nonprofits, and private citizens for projects that benefit, protect,

restore, conserve, or sustainably develop Montana’s natural resources. Funding programs administered by the RDB include reclamation and development grants, water development grants and loans, renewable resource development grants, and rangeland improvement loans.

CARDD also hosts the Montana Invasive Species Council (MISC), Flathead Basin Commission, Upper Columbia Conservation Commission, and the Sage Grouse Habitat Conservation Program—organizations all working to protect Montana’s resources.

DNRC’s other divisions include the Water Resource, Trust Lands Management, and Forestry divisions.

Responsibilities of the **Water Resource Division (WRD)** include water rights, the state water plan, state-owned water projects, floodplain management, river basin studies, weather modification licensing and permitting, and dam safety.

The **Trust Lands Management Division** administers and manages the state trust timber, surface, and mineral resources for the benefit of the common schools and the other endowed institutions in Montana. The division is divided into four primary management programs: Agriculture and Grazing (including Recreational Use), Forest, Minerals, and Real Estate Management.

The **Forestry Division** is responsible for planning and implementing forestry and fire management programs. The Forestry Division delivers the following major functions: fire protection, forestry assistance, implementing the Good Neighbor Authority, executing the Montana Forest Action Plan, business management, and policy, planning, and outreach.

DNRC
1625 11th Avenue P.O. Box 201601
Helena, MT 59620-1601
406-444-6667

DNRC Employee Directory: directory.mt.gov/govt/state-dir/agency/dnrc
Conservation and Resource Development Division: dnrc.mt.gov/Conservation/
Conservation Districts Bureau: dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/

Montana State University Extension (MSU Extension)

Every Montana county has an extension office, which serves as a local access point to the resources of MSU Extension and the cooperative extension system. It is essential for CDs to have a good working relationship with their county extension offices, which share a common goal of providing producer/youth education. County extension staff work with local groups to identify educational needs and develop and implement programs to address those needs.

The Montana State Extension Service works closely with conservation districts on addressing conservation issues. CDs should involve extension staff in monthly board meetings and the county's Local Work Group (LWG) process.

www.msuextension.org

Montana Department of Fish, Wildlife, & Parks (FWP)

FWP oversees the state fisheries and wildlife programs and manages state parks. As a member of the 310 inspection team, FWP is advisory to and provides technical assistance to CDs in regulating nongovernmental projects affecting streams under the Natural Streambed and Land Preservation Act. It also regulates governmental stream projects under the Stream Preservation Act.

fwp.mt.gov

Department of Environmental Quality (DEQ)

DEQ is the State's lead agency in charge of implementing state and federal resource protection laws. The agency has both regulatory and non-regulatory functions and administers the provisions of the Federal Clean Water Act. DEQ's Permitting and Compliance Division (PCD) was formed to coordinate permitting activities administered by the department and to ensure timely compliance with permit requirements. Nearly all permits and authorizations issued by DEQ are handled through PCD. The Enforcement Division implements, coordinates, and tracks DEQ's enforcement activities. This involves investigating and responding to spills and citizens' complaints that allege impacts to human health or the environment. The Planning, Prevention, and Assistance Division develops integrated water, air, waste management, and energy plans to protect Montana's environmental resources.

DEQ
PO Box 200901
Helena MT 59620-0901
406-444-2544
deq.mt.gov

2.4 Federal Agencies

Natural Resources Conservation Service (NRCS)

NRCS, which carries out a national program of conserving and developing land and water resources, helps landowners and operators make physical adjustments in land use to conserve and protect soil, water, air, plant, and animal resources. Some CDs work with their local NRCS staff to develop a joint annual work plan through a local work group, which brings landowners and partner agencies together to prioritize resource concerns and match them with conservation practices.

The Natural Resources Conservation Service (NRCS) provides the majority of technical assistance for CD activities, and the two entities have traditionally shared office space when their offices are located in the same towns.

nrcs.usda.gov/contact/state-office-contacts/montana-state-office

Army Corps of Engineers (Corps or ACOE)

The U.S. Army Corps of Engineers plans and constructs reservoirs and local measures to control floods and improve navigation. It is active in flood control, hydroelectric power, municipal and industrial water supplies, and recreation, as well as planning for water resource development.

Regulatory Office/ Permits

Helena: 406-441-1375

Billings: 406-657-5910

Missoula: 406-541-4845 x 328

www.usace.army.mil

Bureau of Land Management (BLM)

Land managed by the BLM is generally non-forested public land used for grazing and recreation. The Minerals Management Service manages all minerals within the public estate regardless of who owns or manages the surface.

BLM Montana

5001 Southgate Drive

Billings, MT 59101

406-896-5000

blm.gov/montana-dakotas

Forest Service (USFS)

The Forest Service manages forested public lands for multiple uses and oversees projects on these lands. It is concerned with timber management, erosion, grazing, weed control, water quality, and other soil and water problems. USFS sponsors cooperative programs through state forestry agencies, the NRCS, and CDs to control fires, stabilize gullies, improve forest growth, plant trees, and control forest pests.

Northern Region Headquarters (Region 1)

Montana, North Dakota, Idaho, and Northwestern South Dakota

P.O. Box 7669

Missoula, MT 59807-7669

406-329-3511

fs.usda.gov/r1

3. PERSONNEL

Your district should have a personnel policy adopted by the board of supervisors that guides how the district operates and how employees are managed. There is model policy in this handbook if your district has not adopted a personnel policy.

3.1 Employee Recruitment and Application Process

When recruiting an open position in a conservation district, advertise widely. Remember to use the local newspaper, district website and newsletters, office postings, and Job Service Office.

Important items to consider:

- Make sure the board has analyzed the CD's financial situation to help determine if the position will be full-time, part-time, or on a grant-revolving basis.
- Keep a folder handy in the office for quick reference if you receive walk-in applicants or phone inquiries. The folder should include a current job description, baseline wage, any current benefits the job has to offer, a starting date for the job, and a closing date for the application process. Ask for a resume or provide an application.
- Get your board involved in reviewing applications. It is very important that the board does adequate background/reference checks on employee candidates. ***This is a key component when finding the right fit for your district.***
- Develop a set of questions for your board to use during the interview process. Possible questions for candidates:
 - How do you think your education and your experience would help you succeed in this job?
 - This position will require that you work on multiple projects with varying deadlines. Have you had positions where you had to deal with this? What management skills would you use to accomplish that?
 - Describe a time when you were presented with an issue or concern by a client, customer, or landowner. What was the issue? How did you address or correct the problem?
 - What is your viewpoint about agriculture and agricultural landowners? How would you handle a producer who was resistant to change?
 - Have you ever worked for a board before?
 - What kind of people do you find most difficult to work with? Why?
 - How have previous jobs provided you with experience to work independently?
 - If you had your choice between working in a team environment or working as an individual, which would you choose? Why?
 - What duties did you enjoy most in past/present employment? Why?
 - What duties did you find difficult to perform? Why?
 - What is the most important thing you look for in an employer?
 - What are your career goals and how do you see this position helping you to reach your goals?
 - What characteristics do you feel you have that will make you successful in this job?

- What motivates you to excel?
- What words best describe your personality?

For more recommendations on questions for job interviews, see the [Forms](#) section.

3.2 New Employee Onboarding/Orientation Checklist

All new hires should receive a printed copy of the [MCDEO Orientation Guide for New Employees](#), which serves as a companion to this more detailed employee handbook. The orientation guide provides a broader overview of district operations and CD employee responsibilities.

As new employees begin their jobs in the districts, the EO area representative and the CD specialist provide help and support. The following procedures will help get employees off to a good start.

Establishing lines of communication

1. EO area representative contacts new employee and schedules visit as soon as possible after their start date and invites DNRC as needed. Copy the other area representative on communications with CDB and new employee.
2. EO area representative contacts the board chair inviting them to be part of the process.
3. EO provides in-person onboarding about the employee’s responsibilities.
4. If DNRC joins, CD specialist describes the support and services available through DNRC.
5. If DNRC doesn’t join, CD specialist calls new employee to welcome them and provide DNRC info.

Note: The biggest takeaway here is that good communication is vital. Copying the CD specialist, employee, and second area representative is important. Additionally, within each area, this may end up looking different, and that’s okay. This is why good communication with your CD specialist and area representatives is key.

Reviewing materials

During onboarding and as time allows, the new employee should review these resources, which can be referred to as needed:

Materials to Review	
<input type="checkbox"/>	Review the CD’s website if it has one.
<input type="checkbox"/>	Review dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/ . Specific sections to review: <ul style="list-style-type: none"> • CD Resource Documents page • Webinars and Zoom trainings page • Especially New CD Employee Orientation video or PDF
<input type="checkbox"/>	Review employees.macdnet.org .

<p>Specific things to review:</p> <ul style="list-style-type: none"> • Resources and Training page • CD Toolbox tab • New Employee Orientation Guide • Employee Handbook (this publication)
<input type="checkbox"/> Review macdnet.org .
<input type="checkbox"/> Review/develop CD's workplan
<input type="checkbox"/> 310 Law, CD rules for implementation and documents
<input type="checkbox"/> Examples of past work and projects

The CD specialist will cover the following material with the new employee:

CD Specialist Section
<input type="checkbox"/> Organizational history and structure <ul style="list-style-type: none"> • History of CDs • What CDs do • How CDs are structured • Who CDs serve • Partnering organizations • How CDs are funded
<input type="checkbox"/> Conservation district programs and activities-scope of programs <ul style="list-style-type: none"> • Pollinator and other special programs • Permitting program • Other technical/resource assistance
<input type="checkbox"/> Conservation district authority
<input type="checkbox"/> Training available from DNRC
<input type="checkbox"/> Grants/funding available from DNRC <ul style="list-style-type: none"> • CDA grants for appropriate CDs • Other programs
<input type="checkbox"/> 310 assistance
<input type="checkbox"/> Legal assistance
<input type="checkbox"/> Technical assistance

The area representative will cover the following material with the new employee:

Area Representative Section	
<input type="checkbox"/>	Working with a board
<input type="checkbox"/>	Day-to-day activities/responsibilities <ul style="list-style-type: none"> • Financial <ul style="list-style-type: none"> ◦ How/where does our funding come from ◦ Who has signature authority for contracts, etc. (Typically, the board chair is the person for grant contracts. There can be a few supervisors with check signing authority. The administrator can have check signing authority.) ◦ Budgets ◦ Paying the bills ◦ Doing payroll/filling out timesheets and W-4 ◦ Monthly financial reports to the board • Open meetings and public records • Financial reports (DOA especially) • Fiscal year (some are different) • Stream Permitting • District programs • Communications, outreach, and education <ul style="list-style-type: none"> ◦ Newsletter ◦ Website ◦ Conservation storytelling – multimedia outreach
<input type="checkbox"/>	Employee Organization <ul style="list-style-type: none"> • Area meetings • Biannual meetings (spring and fall) • Roundtable meetings • Biennial statewide employee training • Training on off years
<input type="checkbox"/>	Events
<input type="checkbox"/>	Resources and Support <ul style="list-style-type: none"> • DNRC Webinar Trainings • Employee Handbook • Employee Organization Website • Area Representatives/other employees
<input type="checkbox"/>	Where to look for help <ul style="list-style-type: none"> • CD’s Strategic Plan • CD’s Operational Work Plan • Field Guide • Employee Handbook • EO website <ul style="list-style-type: none"> ◦ Virtual Roundtables ◦ Virtual trainings

- Area Representatives
- EO Officers
- MACD
- DNRC
 - Virtual Welcome Wagon
 - Supervisor training

3.3 Job Descriptions

Position descriptions should be kept up to date to ensure high productivity and to maintain communications between employees and supervisors. Position descriptions should be dynamic and reflect changes in duties and responsibilities. A joint review by the employee and the supervisor should be made annually, or more often, if necessary, to discuss changes in duties and responsibilities. See sample position descriptions in the [Forms](#) section.

3.4 Probationary Period

The employee's probationary period should be set in the CD Personnel Policy. The probationary period is used to assess the employee's work ethic and ability to perform the required work. Any problems that arise during the specified period should be addressed to warrant continuation of employment.

When taking disciplinary steps, it is important to note the following:

- Employee needs to know what the problem is.
- Employee needs to know how to fix the problem.
- Employee needs to have time to fix the problem.
- Employee needs to understand the consequences of inaction.

It is necessary to review and sign off the probationary period when an employee is hired; also review it with the employee when probation has ended. Based on district policies this probationary period is also a guide to the employee when additional work benefits can be obtained.

3.5 Performance Evaluations

All employees want and have a right to know what is expected of them in their jobs and how well they are performing. A performance appraisal based on objective criteria should help achieve peak performance from employees. Evaluating performance is perhaps the supervisor's most important job.

District supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. Formal performance evaluations are conducted at the end of an employee's initial period in any new position. Additional formal performance reviews are conducted annually to provide both supervisors and employees the opportunity to discuss

job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals. (You cannot assume that you will necessarily receive a wage or salary increase each time your performance is reviewed.)

The following benefits may be realized from a formal performance evaluation system:

- Individual performance will improve.
- Supervisor-employee relationships will improve.
- Employee accomplishments and good work will be recognized.
- Personnel actions, such as pay increases, promotions, removals, and rehires, will be based on sound, objective criteria and will be documented.
- Employees and supervisors will be more aware of job requirements and needed changes in job duties.
- Employees will be more aware of their supervisor's judgment of their performance.
- Training needs will be identified.

3.5.1 Who Should Perform the Evaluation?

Performance appraisals should be done by the person who is most familiar with the employee's work and who was involved in setting the performance standards. The primary responsibility for performance evaluation is the board of supervisors, but employees supervised by the district administrator, manager, or executive director could be evaluated by them.

3.5.2 Steps in Evaluation

1. **Prepare for the discussion.** Effective evaluations don't just happen – they are planned. Gather facts, review job description and performance standards, and decide what you want to accomplish. Print an evaluation form if you plan to use one.
2. **Pick a good time and place.** Arrange to hold the discussion where it will not be interrupted.
3. **Open the discussion in a friendly and permissive manner.** Let discussion develop naturally.
4. **Explain the purpose of the talk.** Once the meeting has been opened on a positive, friendly note, state clearly the purpose of the talk.
5. **Ask the employee to review their responsibilities.** It is not unusual if clarity is lacking concerning some aspects of the job. Ask the employee to give a general review of their major assignments. Ask which assignments they consider the most important, which efforts have produced successes, and where problems have appeared. Encourage the employee to talk and don't interrupt unnecessarily.
6. **Discuss each job duty.** Review the performance of each job duty with the employee and let them know how well they performed each duty.
7. **Jointly develop next year's performance standards.** This gets the employee involved and promotes mutual understanding. Make any needed adjustments in duties and responsibilities.
8. **Jointly develop plans for improvement.** Discuss areas in which performance can be improved. Discuss areas where additional training is needed.

3.5.3 Guidelines for Evaluating Employee Job Performance

Don't rely on gimmicks. Even the best performance evaluation form won't relieve the supervisor of the responsibility of making decisions about an employee's competence. The best way to judge competence is to work with the employee day by day, to make observations during both routine and stressful moments in a variety of assignments. Tell an employee when they have done well and when they have not. They are less likely to resent correction handled in a neutral manner.

Make sure the employee has the same understanding of the job that the supervisor has. An employee's job performance cannot be judged fairly if they have not fully understood the duties of the position. Let the employee do some of the talking.

Get down to cases. Vague generalities don't work. Explain in precise language where the employee is falling short, and what can be done to correct mistakes. Make sure the employee understands precisely.

Criticize the work, not the person. Avoid being personal when discussing an employee's job performance.

Don't laugh it off. Some supervisors try to hide criticism behind humor. This is a mistake. If confrontation is necessary to improve performance and competence then the seriousness must be conveyed as well. Supervisors who confront with constructive criticism will often earn the respect of their employees.

Comment on improvements. If an employee corrects a shortcoming that has been criticized, comment on the improvement. This will encourage the employee to continue in excellence and improve the response to future corrections.

Don't be a debater. The supervisor is the final judge of an employee's job performance. This doesn't mean to cut off all discussion. Let employee state a point of view, and if correct, say so. Don't permit the discussion to turn into an argument.

Don't compare. Comparisons are counterproductive. This is especially true when discussing job performance. An employee may be willing to accept criticism of deficiencies, but they may be resentful if another individual is pointed out as an example to be followed.

Emphasize strong points. The skillful leader plays up the strength of subordinates. It's better for a worker to develop special talents and skills than to spend the entire time trying to correct weaknesses. Point out an employee's deficiencies and help try to minimize them, but keep things in balance. If concentration is entirely on the negative, little will be accomplished in developing the positive.

3.5.4 Using an Evaluation Form

Note: See the [Forms](#) section for sample evaluation forms, time sheets, and job descriptions.

An evaluation form can help make performance appraisals as systematic as possible. Many supervisors are reluctant to conduct an overall review of performance unless completing a form makes it necessary to do so. Any performance appraisal form should be correlated with the position description.

3.6 Personnel Folders

Using a six-part folder or an Employee Personnel Record, which is recommended. Employees are allowed to have access to their employee records.

Suggested contents for an employment folder:

1. Application/resume.
2. Compensation history—should have all wage increases noted in this section and a current pay stub showing newest increase along with current W-4.
3. Job description and employee benefits and wages signed by both parties.
4. Performance reviews and probationary letter.
5. Training/education, any applicable certifications.
6. Miscellaneous /history (emergency contact information), copy of valid driver's license.

3.7 IRS W-4 Form

The W-4 Form is used as a tool so that your employer can withhold the correct federal income tax from your pay. All new employees should complete a W-4 Form, and existing employees should complete a new W-4 Form every year, preferably before the first pay period of the current year. It is the employee's responsibility to address any changes in personal or financial circumstances. (For more information on forms for new and existing employees, see 8.1.1 and 8.1.2.)

3.8 Time Sheets

Time sheets need to be filled out daily and must be submitted to the personnel officer (in most cases, the district administrator) before you can receive a paycheck. Make sure you are using your (2) 15-minute breaks each day and are accountable for your lunch break. Time sheets should be checked to make sure employees are using and accruing the proper leave allowances.

3.9 Annual Leave

Annual leave rates found in state law apply to conservation districts. Full-time means someone who normally works 40 hours a week.

Annual leave rates are as follows:

ANNUAL LEAVE ACCRUAL

Time in Service	Days of Annual Leave Accrued Per Year (for full-time employees)	Hours of Annual Leave Accrued Bi-weekly (for full-time employees)	Hours of Annual Leave Accrued Per Hour of Work
1 day to 10 years	15	4.62	.05775
10 years to 15 years	18	5.54	.06925
15 years to 20 years	21	6.46	.08075
20+ years	24	7.38	.09225

Requirements for annual leave:

- Must work at least six months before annual leave can be taken.
- Leave rates do not accrue on leave without pay.
- Leave rates do not accrue on overtime (OT) hours.
- Amount that can be carried over is limited. MCA 2-18-617: (1) (a) Except as provided in subsection (1)(b), annual vacation leave may be accumulated to a total not to exceed two times the maximum number of days earned annually as of the end of the first pay period of the next calendar year. Excess vacation time is not forfeited if taken within 90 calendar days from the last day of the calendar year in which the excess was accrued.

State law regarding annual leave (beginning at MCA 2-18-611):

https://leg.mt.gov/bills/mca/title_0020/chapter_0180/part_0060/section_0110/0020-0180-0060-0110.html Each permanent full-time employee shall earn annual vacation leave credits from the first day of employment. Permanent part-time employees are entitled to prorated annual vacation benefits if they have worked the qualifying period. Vacation leave credits earned must be credited at the end of each pay period. However, employees are not entitled to any vacation leave with pay until they have been continuously employed for a period of 6 calendar months (minimum). For CARDD, the probation period is one year. Certain CDs may have adopted a longer probationary period, but the state has a six-month minimum.

3.10 Sick Leave

The sick leave rate found in state law also applies to conservation districts.

Sick leave rate is as follows:

SICK LEAVE ACCRUAL

Time in Service	Days of Sick Leave Accrued Per Year (for full-time employees)	Hours of Sick Leave Accrued Bi-weekly (for full-time employees)	Hours of Sick Leave Accrued Per Hour of Work
Any number of years	12	3.69	.04615

Requirements for sick leave:

- Must work 90 days before sick leave can be taken.
- Leave rates do not accrue on leave without pay.
- Leave rates do not accrue on overtime hours.
- No limit exists for the total number of sick-leave hours an employee may accrue.

State law regarding sick leave (beginning at MCA 2-18-618):

https://leg.mt.gov/bills/mca/title_0020/chapter_0180/part_0060/section_0180/0020-0180-0060-0180.html A permanent full-time employee earns sick leave credits from the first day of employment. Permanent part-time employees are entitled to prorated leave benefits if they have worked the qualifying period. Employees are not entitled to be paid sick leave until they have been continuously employed 90 days.

3.11 Overtime and Overtime Comp Time

The Federal Fair Labor Standards Act governs overtime. CDs are required to pay overtime at the rate of 1.5 times the hours worked for every hour worked over 40 in a week.

CDs can provide the option for CD employees to request overtime comp time at the rate of 1.5 times the hours worked over 40 in a week, if requested in advance for each pay period where overtime comp time is taken. (CDs don't have to allow this but cannot require the employee take overtime comp time in lieu of paying overtime pay.)

3.12 What Happens to Leave When Employee Quits or is Let Go

If someone quits or is let go before the end of their probation:

Sick leave

If the employee has met their 90-day waiting period for the sick leave and the employee is not being terminated for sick leave abuse, the employee is eligible to be paid 25 percent of their accrued sick leave balance.

Annual leave

If the employee has met their 6-month waiting period and the employee is terminated, they are eligible to be paid out the accrued vacation they have earned.

3.13 Holidays

Holidays are set by state law; conservation district employees are given the same paid holidays as state employees.

Maximum hours for holiday pay for a full-time employee are 8 hours. For part-time employees, holiday pay is prorated as follows:

The **# of hours worked in a pay period** divided by **# of days in pay period** equals the **number of hours of holiday pay** for part-time employees.

For example, an employee who works 20 hours a week and has a bi-weekly pay period would calculate holiday pay as follows:

$$40 / 10 = 4 \text{ hours holiday pay}$$

Approved Holidays

- New Year's Day
- Martin Luther King Day
- Presidents' Day
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day
- Election day, even years
- Veterans' Day
- Thanksgiving Day
- Christmas Day

3.14 Travel and Per Diem

Conservation district employees and supervisors are reimbursed for approved official travel at rates authorized by state law. Help and forms are available at doa.mt.gov/employee-travel. The travel scenario below provides an example of how to calculate reimbursement.

Travel Scenario: On October 7, a supervisor travels 350 miles one-way in her personal vehicle to attend an afternoon meeting in Billings. She leaves at 8:00 a.m. and returns home the next day at 12 noon. She has turned in a travel voucher and motel receipts as required by the district. How much travel reimbursement is due this supervisor?

Reimbursement: Supervisor would receive \$392 in mileage (current state mileage rate x 700 roundtrip miles); one night's lodging at \$96; and meals at \$30.50 (lunch and dinner on the 7th, and breakfast on the 8th).

State law regarding travel:

2-18-501 states: Except as provided under subsection (3), for travel within the state of Montana, lodging must be authorized at the actual cost of lodging, not exceeding \$96 per day and taxes (4%) on the allowable cost of lodging except provided in subsection (3) plus \$7.50 for the morning meal, \$8.50 for the midday meal, and \$14.50 for the evening meal. All claims for lodging expense reimbursement allowed under this section must be documented by an appropriate receipt.

As noted on the State Employee Travel Information by the Department of Administration, High-Cost Counties—Flathead, Gallatin, Park, Lewis and Clark, and Missoula counties—are reimbursed at a different rate. See doa.mt.gov/Travel_Information_Summary_Sheet-revised-Jan-2023.pdf; this document includes links to the Montana Code. Updates can be found at <https://doa.mt.gov/employee-travel>.

2-18-502 states:

Except as provided in subsections (2) and (4), an employee is eligible for the meal allowance provided in 2-18-502, only if the employee is in travel status for more than 3 continuous hours during the following hours:

- a. for the morning meal allowance, between the hours of 12:01 a.m. and 10:00 a.m.;
- b. for the midday meal allowance, between the hours of 10:01 a.m. and 3 p.m.;
- c. for the evening meal allowance, between the hours of 3:01 p.m. and 12 midnight.

Check with DNRC-CDB for the current mileage rate, as it changes often.

3.15 Offboarding Considerations and Exit Checklist

Note: Exiting employees need an HR-designated supervisor for off- and onboarding; work with that supervisor as you prepare to leave.

Before you go:	
<input type="checkbox"/>	Back up your work to external hard drive or the cloud (once a user is removed from the system, all associated data may also be deleted). <ul style="list-style-type: none">• CD files• QuickBooks• CD calendar• CD emails• Internet bookmarks/favorites
<input type="checkbox"/>	Provide “map” of office and files and storage areas. <ul style="list-style-type: none">• Where are physical files stored?• Is there more in the storeroom or does the CD have off-site storage?• Computer file storage—where is stuff stored there?
<input type="checkbox"/>	List due dates specific to your CD. <ul style="list-style-type: none">• Monthly duties list (please edit to ensure it is accurate for your CD)• Your CD’s Dept. of Admin report• Quarterlies• Payroll• Password update requirements• Permissive mill levy hearing and paperwork• Budget to the county• Approved minutes to Clerk and Recorder’s office
<input type="checkbox"/>	Provide logins, PINs, and passwords for the following:

Before you go:

- Wi-Fi/Internet if applicable
- Computer
- Microsoft account
- Email
- Square
- Google
- Insta/FB/Twitter, etc.
- MailChimp
- PayPal
- SurveyMonkey
- MPERA (If CD participates, info needs to be passed to new person about signing up)
- 310 Database
- Credit card
- Intuit and QuickBooks, any other software (Adobe photo, Arc, etc.)
- Bank accounts
- Virus protection software
- Subscriptions (newspaper etc.)
- Website and plugins
- Zoom account
- Microsoft Teams (Should be the same as the Microsoft account)
- State of Montana taxes
- Federal taxes
- Eventbrite
- Canva
- Other Google accounts, Dropbox etc. as applicable
- Office phone PIN

Address dual-authentication issues. If necessary, change phone number used for two-factor identification for Sam.gov, Mailchimp, Google accounts, bank accounts, and others (employee's personal phone number may be linked to some of these).

Return all keys to building/office/storage/file cabinets/others.

Change office voicemail.

Update office inventory.

Provide information on CD credit card. If in name of employee, destroy and leave instructions for new one. If a CD debit card is in the employee's name, it should be turned in, destroyed, and canceled with the bank.

If no overlap between employees, leave a copy of:

- Employee Handbook
- Orientation Guide for New Employees

Before you go:

- Orientation checklist
- Contact information for the area representatives for the EO/CDB/MACD

Leave a procedures book/list for your CD.

- Payroll
- Payroll taxes
- Banking: Signature cards with the bank must be updated. Keep all bank account information in one location, including any certificates of deposit.
- Board meetings
 - Agendas
 - Notices
 - Location(s) of meetings
 - Packet list
 - Electronic packet vs. hard copy
 - Where and when to publish meeting notices
 - Minutes/who they go to, etc.
- Website
 - How to update
 - What to update
- Social Media
 - Passwords
 - Social media policy
- Supervisors
 - Reimbursement policy
 - Residency ordinance?
- Personnel policy
- Stream permitting
 - Who determines project status
 - FWP biologists and contact info
 - Supervisor areas (if applicable) and contact information
 - Rules for your CD
 - Project verification forms
- Newsletter process
- CD events held annually or regularly
- Office phone instructions
 - Voice mail
 - Forwarding
 - PIN, etc.
- LincPass/USDA Network
 - Leave list of paperwork that new employee needs to fill out. (Consult the district conservationist in your office to find out what forms are required.)
- Grants management
 - Active list of grants and location of files and status of each

Before you go:

- Annual plans/long range plans/operational plans
 - Where are they stored?
 - Do updates need to be provided to the board?
- Mill levies
 - Regular levy
 - Permissive mill levy—public hearing date, due to county date, etc.
- Budget
 - Where is your CD's approved budget?
 - How does the new person create one?
- Signature authority
 - Who has signature authority for contracts, etc.? (Typically, the board chair is the person for grant contracts. There can be a few supervisors with check signing authority. The administrator can have check signing authority.)

4. OFFICE ETIQUETTE AND EMPLOYEE CONDUCT

Visitors will form an opinion about the quality of the district's services from you. Your actions in providing efficient, courteous service will reflect positively on your district.

4.1 Working with Your Supervisors and Advisors

Working for a board can be a complicated relationship. Keeping lines of communication open is extremely important. To help maintain a good working relationship with your board, please consider the following suggestions:

- When you notice an article your board should read, clip it out or take a picture and send them a copy.
- Underline or highlight pertinent points in articles and speeches so they won't have to read the unrelated items.
- Keep a schedule for the board members—noting and reminding them of reports due, meetings, and appointments.
- Post a wall chart or calendar showing coming events.
- Remind them of regular monthly meetings.
- Practice the same office manners with your board that you do with others.

4.2 Greeting Office Visitors

- Greet your visitors with a friendly smile and make sure to look them in the eyes.
- **Don't let them wait** to be greeted. Acknowledge their presence promptly. If you are busy, take time to greet them. If you are talking on the telephone, excuse yourself, greet your visitors, and tell them you will be with them shortly. If you are helping another office visitor, use the same procedure.
- **Always use a pleasant tone** of voice. Even if your visitor is critical, emotional, and impolite, don't copy or reflect their attitude or behavior. Don't argue, don't contradict. ***Be tactful but do not compromise standard district policies.***
- **Be a good listener** and show a genuine interest. Courtesy shows in your tone of voice, body position, choice of words, and your alert and responsive manner.
- **Learn the names** of those who visit the office regularly.
- **Know the schedules** of the other office personnel, even if this means asking them as they leave the office.
- **Offer visitors a seat** if they must wait until someone is free. If they don't have time to wait, offer to take a message, arrange an appointment, or have someone call.
- **Learn about the services offered by your district and other agencies** so that you can properly direct visitors. Don't send a visitor to some other office just because it might be the right one.

- **Leave a note on the door** indicating when someone will return, if everyone will be out of the office.

4.3 Telephone Etiquette and Usage

A major portion of the district’s business is done by telephone, and many impressions are formed from these contacts. Employees should be courteous, helpful, and respectful.

General phone guidelines:

- Answer the telephone promptly.
- Identify your agency and yourself, “Conservation District, [your name].”
- Maintain a cheerful, enthusiastic tone of voice.
- If you need to put someone on hold, keep them posted periodically.
- Transfer calls to the proper place.
- Keep colleagues informed when you leave your work area.
- Be prepared to take messages.
- Listen carefully to what the caller is saying.
- Use the phone for business purposes. While personal calls are sometimes necessary, they should be kept to an absolute minimum.

4.4 Email Etiquette and Usage

Email is part of our daily workload and should be viewed no differently than mail from the post office. We receive and send emails on a regular basis. Check your email daily and respond in a timely manner just as you would to a message on the answering machine.

4.5 Voice Mail

Acknowledge phone messages as soon as possible. Even if you don’t know all the information requested by the caller, you should contact the caller to let them know that you got the message and are working on the request or have forwarded the request to the appropriate coworker.

When leaving a message be clear and concise. Prior to calling, know what message you want to convey. Sometimes it helps to jot a few notes down before to calling so you are ready if you get that “beep.” Be sure to leave your name and a phone number where you can be reached.

4.6 Preparing Correspondence

A good letter is pleasant and to the point. Of course, the letter should also furnish the help the recipient needs. To accomplish this, your letter should:

- **Be complete.** Your letter should include everything pertinent. The person receiving it shouldn't have to write again to ask for more information. A good guide is to imagine yourself as the addressee and consider whether or not you would still have a question.
- **Be clear.** The receiver shouldn't have to write again for an explanation.
 - Use the familiar word instead of the \$50 word. If technical words or phrases can't be avoided, use them but define them.
 - Use a conversational, friendly tone, just as you would in person. Use "we" and "you" and other personal references.
 - Make the sentences and paragraphs short—but don't overdo it to the point that your letter sounds choppy.
 - Favor the active voice over the passive: "We received your letter" is better than "Your letter was received." Better still, "Thanks for the letter." They'll know you got it, and they will feel appreciated too.
- **Be concise.** Don't delay in getting to the point; just answer what they asked and give the information they need.
- Always check spelling and grammar.
- Use the conservation district's letterhead.

4.7 Dress Code/Appearance

An employee's clothing and appearance should reflect positively on the district. Based on your work duties for the day, sometimes you will be required to dress for field situations, including proper shoes and outerwear. Dress professionally for the job you are doing, whether it's the field or the office.

4.8 Code of Ethics

Preface

This code is intended to serve as a guide to the everyday conduct of members of the conservation district profession and as a basis for the adjudication of issues in ethics when the conduct of conservation district professionals is alleged to deviate from the standards expressed or implied in this code. It represents standards of ethical behavior for conservation district professionals in their relationships with their board of supervisors, colleagues, agencies and organizations they work with, clients, other individuals and professionals, and the community and society as a whole. It also embodies standards of ethical behavior governing individual conduct to the extent that such conduct is associated with an individual's status and identity as a conservation district professional.

In subscribing to and abiding by this code, the conservation district professional is expected to view ethical responsibility in as inclusive a context as each situation demands and within which ethical judgment is required. The conservation district professional is expected to take into consideration all the principles in this code that have a bearing upon any situation in which ethical judgment is to be exercised and professional intervention or conduct is planned. The

course of action that the conservation district professional chooses is expected to be consistent with the spirit as well as the letter of this code.

The following codified ethical principles should guide conservation district employees in the various roles and relationships and at the various levels of responsibility in which they function professionally.

Board/Community Relationship

The conservation district professional is ultimately responsible to the governing board of the conservation district and as such will faithfully prescribe, represent, follow, and implement all policies of that board that do not conflict with the professional and ethical principles put forth in this document.

The conservation district professional recognizes that they are program implementers and facilitators and not policy makers.

Professional Competence

Conservation district professionals will only practice within the boundaries of their competence, based on their education, training, supervised experience, state and national professional credentials, and appropriate professional experience.

Agency/Organization Relationships

Conservation district professionals remain cognizant that they represent the interests and policies of the community and board they are employed by, and faithfully do so in all interactions with agencies and organizations.

Conservation district professionals will work with all agency and/or organization personnel assigned to provide direction or supervision in technical or specialty areas as assigned by their board.

Public Responsibilities

Conservation district professionals do not discriminate against individual clients, groups, or organizations in a manner that has a negative impact based on their age, color, culture, disability, ethnic group, gender, race, religion, sexual orientation, or socioeconomic status, or for any other reason through any direct or indirect actions or collaboration.

Conservation district professionals will respect the privacy of clients and hold in confidence all information obtained in the course of professional service. Information and records regarding those clients and the services provided will be released based on established guidelines and policy, which has been made known to the clients prior to service.

Responsibility to Peers and Other Professionals

Conservation district professionals will not engage in exploitive relationships with individuals over whom they have supervisory, evaluative, or instructional control or authority.

The conservation district professional should seek mediation or arbitration when conflict with colleagues requires resolution for compelling professional reasons.

Financial/Position Gain

Conservation district professionals shall avoid conflicts of interest or the appearance of conflict of interest.

Conservation district professionals shall not participate in any matter in which they or their spouse or dependents have a private interest, which may directly or indirectly affect or influence the performance of their duties in an ethical manner.

Conservation district professionals shall not use their positions to secure privileges or advantages, personal benefit or financial gain, which are not generally available to the public or other conservation professionals.

Conservation district professionals shall not give, solicit, accept, or agree to accept a gift from a person who is subject to, or likely to become subject to or interested in, any matter or action pending before or contemplated by the conservation district or associated agency or program.

Resolving Ethical Issues

Conservation district professionals have a responsibility to read, understand, follow and advocate the Professional Code of Ethical Conduct.

Conservation district professionals will report serious violations of ethical conduct through the proper forum.

4.9 Grievance Procedure

It is the policy of the Montana Conservation District Employee Organization (MCDEO) that employees be treated fairly and equitably in all respects. Presentation of grievances should not be considered as reflecting unfavorably on an employee's performance or loyalty.

4.9.1 Resolving Conflict Between CD Employees and NRCS Employees

The purpose of this document is to provide a proactive, positive method of resolving conflict between CD employees and NRCS employees. This procedure should be followed for NRCS and conservation district employees to resolve workplace conflicts that may arise from time to time regarding the application of policies pertaining to employee supervision, performance, or other related personnel policies.

This procedure is based upon the premise:

- That each agency is autonomous and responsible for hiring, firing, supervision, compensation, evaluation, job duties, and setting personnel policies for their own employees.

- That neither agency can delegate any personnel management responsibilities to the other.
- That each agency is an equal partner in resolution to any conflict.
- That mutual respect and cooperation is required to create a fair working environment for all employees sharing the same office.

This procedure does not cover conflicts involving sexual harassment, issues between employees and employers, issues between employees of the same agency, Americans with Disabilities issues, discrimination, or job classification or pay disputes. Other procedures govern these issues.

Employees from NRCS or conservation districts will not directly participate in performance appraisals of employees that are not employed with their own agency. If input from NRCS supervisors is sought from conservation district supervisors regarding CD employees' performance, only comments presented in writing will be considered. Conservation district employees will be provided with a copy of written comments and may respond to those comments in writing.

1. Step 1 is informal resolution. Both the conservation district employees and the NRCS employees are encouraged to resolve conflicts informally whenever possible. This step can take place in informal meetings, in writing, or other methods agreeable to the involved parties and should take place as soon as possible after a disagreement arises. Conflicts and solutions should be documented— what is the issue, how it affects job performance, etc., and resolution desired.
2. Step 2 involves a meeting with the employees involved in the conflict, one conservation district board member, and the NRCS employee's supervisor. Each employee involved may present:
 - a. Their side of the conflict
 - b. Previous efforts to resolve the conflict under step 1
 - c. What policy or procedure was violated
 - d. The resolution or remedy desired

If the conflict is not solved by a decision of all parties at this meeting, the employees involved can request the conservation district supervisor and the NRCS supervisor make a recommendation to resolve or remedy the dispute within 10 days.

3. If the dispute is not resolved by step 1 and 2, or if employees involved in the conflict disagree with the supervisor's decision in step 2, within 10 days, the employees can advance their grievance to step 3. This step involves a meeting with the employees involved in the conflict, a conservation district board member, and the NRCS employee's supervisor. Other attendees could be the supervisor of the NRCS employee's supervisor, and employee or officer from the Montana Association of Conservation Districts or the Department of Natural Resources and Conservation.

4.9.2 Resolving Conflicts Between Employees and Employers

The following procedure covers conflicts between employees and employers.

1. Whenever possible, grievances should be resolved informally. Every effort should be made by the employee and supervisor to come to an agreeable resolution of the grievance within a reasonable period of time (two weeks). Complaints that one supervisor does not have the authority to resolve should be referred to the entire district board immediately.
2. Unsuccessful attempts at an informal resolution of a complaint should be followed by a formal grievance. The employee should prepare a written statement that states the grievance, describes the remedial action being sought, and provides all information available in support of the claim.

Upon receipt of a written grievance, the supervisor makes all reasonable efforts to resolve the complaint. If the grievance is not resolved, it should be forwarded to the chair of the district board or their designee, within seven days of receipt, along with a statement of efforts made to resolve the problem.

The district board should make its decision on the grievance within 15 days of receipt or, if not possible, at the next scheduled board meeting.

If the dispute is not resolved by steps 1 and 2, or if employees involved in the conflict disagree with the board's decision in step 2, within 10 days, employees can advance their grievance to step 3. This involves a meeting with the employees involved in the conflict, the conservation district supervisor involved, chair of the district board or other supervisor, and an officer from either the Montana Association of Conservation Districts or the Department of Natural Resources and Conservation.

4.10 CD Policy Manual

A district policy book is a working document that can accommodate new additions as the need arises. Policies should be in writing and reviewed annually with the staff and board of supervisors. Keeping all policies and procedures in written form improves the chances that they will be fairly and impartially applied to every employee of the district. Clear policy and procedures enable each employee to know what is expected and what rules to follow.

A district policy manual may include guidelines on the following:

- Board of supervisors
- History of district and certificate of organization
- References used in developing district policies
- Memorandums of understanding
- Area research farms

- Awards
- Banquets/dinners
- Sponsors
- Equipment
- Irrigation
- Meetings, notices, and public law
- Minutes
- Operations and management
- Customer relations
- Outreach education
- Program contracts
- Memberships
- National convention
- Work plans
- Personnel
- Services
- Volunteer program
- Licenses

5. DISTRICT PLANNING

The key to district planning is knowing *who we serve* and *why*. Knowing *who we serve* is crucial in developing activities and funding opportunities. Knowing *why we serve* helps us focus on the most important issues for our conservation districts. Many CDs already have a mission statement. Developing a mission statement can help you meet your targeted goals; consider local, regional, and national concerns.

Effective organizations:

- Set goals.
- Provide a positive working environment.
- Establish a set of procedures and follow them.
- Follow through.

5.1 Strategic and Work Plans

Strategic and work plans provide direction for conservation district programs for the coming year(s). The annual work plan describes the activities and tasks that the district will accomplish in the coming year. The strategic plan may be less detailed but identifies issues and actions that span several years. The annual planning session can be a time to review the past year's accomplishments and shortcomings, review progress on the strategic plan, and plan for the coming year. While some tasks may stay the same from year to year, many should change as new projects are taken on by the district.

The planning process is useful for district supervisors and their staff as it provides a mechanism for supervisors to identify key resource concerns in the district, determine the necessary actions to address those concerns, and establish district goals. Involve the public in identifying local resource concerns and implementing solutions. (A local work group informs the CD's—and the NRCS field office's—long-range or strategic plans and operations plans. See Section 5.2.) The complete plan is an ideal way to inform the public and local government of the district's focus and activities for the coming year(s).

5.1.1 Key Definitions

Mission Statement—Broad statement of purpose; the district's ultimate reason for existence. This can be taken from the law creating conservation districts in Montana.

Goals—Desired outcome for each resource concern.

Strategy/Objective/Actions—Specific projects and programs that will help meet the district's stated goals.

Tasks—Activities that are necessary to accomplish the strategies selected.

5.1.2 Sequential Planning Steps

The actual planning process is just as important as the final product; a plan that is created with the involvement of the public is more likely to gain the support and cooperation of community members. The series of planning steps listed below can help your district get started. The steps may be modified, as necessary, to develop an effective planning process for your district. While CD employees may facilitate or coordinate development of the plan, it is the supervisors' ideas—taking into account feedback from community members and the local work group—that should make up the plan.

There are many benefits to planning. Activities aren't left up to chance. Often, supervisors are so busy with the day-to-day operations of the district, as well as their own businesses, that they don't take the time to look ahead. Grant programs require districts to anticipate their projects early in order to meet application deadlines. There is a limited season when landowners are available for educational tours and programs, so districts must plan accordingly.

To begin a planning process:

- Establish a planning committee to coordinate development of the plan. The planning committee can consist of one or more CD supervisors, an NRCS team member, and other individuals or representatives of agencies/organizations that work closely with the district. There should be no more than five people; three is a good size. CD employees can serve as staff for the committee.
- Write a mission statement (or review your current mission to see if it still applies). Refer to the policy section of the conservation district law (Section 76-15-102, MCA) for information on why CDs were established.
- Hold a public meeting (that can be part of the regular district meeting) to which various government agencies, local organizations, and the public are invited to brainstorm and prioritize resource issues and areas of concern that the district should address in the next few years. The public meeting can also include suggestions on how to address the various concerns. A survey form can be used by people unable to attend the public scoping meeting.

To prioritize resource issues the district should address:

- Prepare a draft plan for each resource issue the district decides to address.
- Summarize the district's concern with each resource issue.
- Identify possible strategies for addressing resource concerns such as holding educational workshops, applying for a grant, establishing a demonstration area, publishing informational materials, encouraging media coverage, etc.
- Select a strategy taking into consideration district staffing, resources, etc.
- Identify tasks to be carried out to implement the chosen actions/strategy.
- Specify staff and board responsibilities and timeframes for completion of each task.
- Organize the plan into a calendar that identifies tasks, target dates, person(s) responsible, etc.

- Send your draft plan out for public review to interested agencies, organizations, local groups, and individuals and put a public notice in the newspaper requesting comments on the draft plan.
- Incorporate public comments into the final plan.
- Disseminate final plan to relevant agencies, organizations, media, and the public (see distribution section.)
- Implement the plan.
- Periodically evaluate the plan and update as necessary, based on new information and concerns.
- Write the annual report at the end of each year to summarize the district's accomplishments.

District supervisors should be directly involved in brainstorming resource issues, prioritizing those issues, and selecting the strategies. The planning committee could be used to organize the public meeting; summarize the suggestions from the public meeting; work with the full board to prioritize resource issues; identify all of the necessary tasks; meet with the full board to assign task responsibilities and approve timeframes; assemble a distribution list for the draft plan and final plan; oversee the evaluation and revision of the plan, if necessary; and oversee the writing of the annual report.

5.2 Local Work Group

Conservation districts have provided local leadership for conservation since they were first established. Locally led conservation means involving the community in assessing needs, determining priorities, and working together to solve natural resource problems. Local people understand local problems and, working together, can determine the best solutions.

Conservation districts, along with USDA, EPA, other conservation organizations, producer groups, environmental groups, and other local interests, can develop a shared vision for conservation and resource enhancement in the community. Anyone with an interest in natural resource management should be involved.

Who could be involved?

- FSA county committee and staff
- CD board members and staff
- NRCS district conservationist
- County extension agent
- State or local elected/appointed officials
- Other federal and state government representatives
- Representatives of tribal governments

Identifying priorities

Once specific resource concerns are identified, the committee should identify local resource priorities and where they need to be addressed. It should also set conservation goals for the local program, which could include, for example, reducing erosion to sustainable levels; improving water quality; restoring wildlife habitat; or many others. Identifying local priorities and setting conservation goals will be key factors in determining state and national priorities, priority areas, and program goals.

Responsibilities of the district administrator/manager/executive director

The district administrator (or equivalent office management position) may be asked to prepare mailing lists for participants, coordinating meeting facilities, follow-up phone calls, record minutes, and gather meeting materials.

Things to consider when planning a local work group meeting:

- The invitation should include a brief description of the local district, a brief description of the conservation needs assessment process, and the agenda for the meeting.
- Make follow-up phone calls to key organizations and individuals three to five days prior to the meeting.
- Make sure you keep a separate folder or binder with your local work group material and maintain for permanent reference.

5.3 Annual Reports

Annual reports should summarize the activities of the district for the past year, including whether and how the district implemented the actions selected to address the priority resource issues. The report can also evaluate the effectiveness of the actions and make recommendations for the next year.

The report should also include information on the regular operations of the district, budget, supervisors, committee assignments, staff, etc. Information in list form, with headings, is more readable than narrative text.

While reviewing or planning the next year's district plan of action it may be helpful to review the annual report and see if there are areas that need improvement. You can then accurately plan training opportunities for your district.

6. DISTRICT RECORDS

6.1 Records Retention and Disposal

The records mentioned are just a sampling of records that should be fairly common to all conservation districts. Each district is different in its operation and should use the published records retention schedules to fit its needs.

Records retention schedules may be found at sosmt.gov/Records/Local/.

For additional information specific to CDs: employees.macdnet.org/wp-content/uploads/sites/4/2021/03/To-Keep-or-Not-To-Keep.pdf.

Current recommended schedules are Schedule 9 (conservation districts), Schedule 5 (finance) and Schedule 24 (personnel). Additional forms to use include the RM60 and the RM88, forms for disposal. These forms, once completed, should be kept for 30 years.

6.1.1 Electronic Records

Electronic records management is the efficient management of records stored on computerized systems. The key to electronic records management is to be able to support such documents through their entire life cycle.

The extensive use of automation to conduct business has resulted in the proliferation of electronic records. Electronic records create many new concerns regarding the management of such records.

Records in electronic format are hardware and software dependent. These records can only be read and understood if the storage medium can be read by existing equipment and if the programs used to create the data are still available.

There is a risk of data loss over time, simply due to a lack of regular migration to new computer platforms. There should be a plan in place to keep this risk to a minimum.

Selection of Electronic Records Storage Media

For storing public records throughout their life cycle, agencies shall select appropriate electronic records storage media and systems which meet the following requirements:

- Shall select appropriate media and systems for storing records throughout their life cycle, which:
 - Permit easy and accurate retrieval in a timely manner.
 - Facilitate distinction between record and non-record material.
 - Retain the records in a usable format until their authorized disposition date.

- The following factors need to be considered before selecting a storage medium or converting from one medium to another:
 - Authorized retention of the records.
 - Maintenance necessary to retain the records.
 - Cost of storing and retrieving the records.
 - Density.
 - Access time to retrieve stored records.
 - Accessibility of records over time due to program/instructions/equipment requirements.
 - Portability of the medium— selecting a medium that will run on equipment offered by multiple manufacturers.
 - Ability to transfer the information from one medium to another.

- Do not use thumb/flash drives for the exclusive storage of long-term or permanent records.
- Ensure that all authorized users can identify and retrieve information stored on media storage by establishing and adopting procedures for external labeling of the contents of storage devices. Identification should include the name of the organizational unit responsible for the data, descriptive title of the contents, identification of software and hardware in use at the time of creation, and security requirements or restrictions, if applicable.
- Ensure that information is not lost due to changing technology or deterioration of storage media.
- Back up electronic records on a regular basis to safeguard against the loss of information due to equipment malfunctions or human error. Duplicate copies of long-term or permanent records should be maintained in storage areas located in buildings separate from the location of the records that have been copied.
- Currently, solid state external hard drives are considered the most stable hard storage devices. Cloud storage is also considered to be an optimal solution but can be expensive in the long-term.

Electronic Media Care

There is often the presumption that because information is stored in the computer or on tape, it is somehow automatically preserved for all time. This brief section is included to provide some basic preservation concerns.

- Keep food and drink away from storage media as well as equipment.
- Store media at a constant temperature between 60 and 68 degrees Fahrenheit and a constant relative humidity from 35% – 45%. Frequent or extreme fluctuations in temperature and humidity can accelerate the deterioration of media.
- Back up electronic records on a regular basis to protect against loss of information due to equipment malfunctions or human error.
- Maintain duplicate copies in environmentally controlled storage areas separate from their original location.

- Annually test a statistical sample media to identify any loss of data and to discover and correct the causes of data loss.
- Copy all long-term or permanent electronic records before the media are 10 years old to tested and verified new media. The test will verify that the media is free of permanent errors.
- Keep storage media away from strong electrical or magnetic fields, including telephones.
- Do not allow unauthorized persons access to computers, storage media, and documents.

These guidelines are provided to assist district offices with the management of their electronic records.

6.1.2 Access to Conservation District Records

Unless they pertain to an ongoing legal situation, all conservation district records are open to public review. Meetings must be publicly noticed. To review the section of state law pertaining to this, please see Appendix B.

If a conservation district plans to destroy or get rid of records, the above processes (6.1 and 6.1.1) must be followed.

6.1.3 Responsibility for Supplying Records to DNRC

CDs are legally responsible for supplying certain records and information to DNRC. According to MCA 76-15-3 (3), “The supervisors shall furnish to the department copies of ordinances, rules, orders, contracts, forms, and other documents that they adopt or employ and other information concerning their activities that may be required in the performance of their duties under this chapter.”

CDs should communicate with DNRC about what records and information are needed and when they should be supplied, if DNRC requires them on a specific timetable. Some districts send every month; some send them all at the end of the year.

6.2 Office Filing Procedures

Every office is set up a bit differently to accommodate the needs of CD staff. Files should be grouped in ways that will provide easy access to you and your board.

One suggestion is to categorize your file cabinets that you use by color coded folders. Examples: Education=blue, Financial=green, Grant Agreements/History=maroon, Awards=purple, and District Supervisors=red.

Note: Current reliance on computer technology and the ability to scan files mean that you can have electronic files that mirror your hard copy files. It’s recommended that you keep up on organization of those files.

Financial

State Assistance – Include materials on state assistance such as copies of vouchers, letters allocating funds, etc.

Mill Levy-County Assistance – Include information regarding allocation of county funds.

Budget – Include copies of budgets submitted to the county commissioners.

Annual Financial Report – Include financial reports on district activities.

Disposal: Retain permanently.

Financial Summary – Include financial reports on district activities. This file may be subdivided according to each district activity.

Inventory – Include schedules of depreciation of each piece of depreciable property and a master list of property. Inventory List should be reviewed annually. Disposal: Retain permanently. (Label should include purchase and sold date.)

Investments – Include instructions and other material on investments. Placing actual investment papers in a safety deposit box is recommended.

Insurance and Bonds – Include material on liability and property insurance and surety bonds.

Personnel-Payroll – Include payroll sheets for employees for current business year.

Payroll Taxes – Include reports of social security, Medicare, and income tax (both state and federal) withholding for current calendar year.

Unemployment Insurance – Includes unemployment quarterly forms.

Bank Statements – Include bank statements for current year (calendar or fiscal year, whichever corresponds with local district operations).

Accounts Payable – This file will consist mainly of billings from vendors. When paid these bills should be stapled together by month and left in this folder until the end of the district's business year.

Grant Agreements/History

Certificate of Organization – Include original and subsequent certificates covering addition of territory, change in district name, etc. (PERMANENTLY)

District Organization – Include material pertaining to the organization of the district. (PERMANENTLY)

Memorandum of Understanding – Include the Cooperative Working Agreement and Mutual Agreement with USDA-NRCS. Include also any memo of understanding with other agencies and organizations.

It is suggested that past agreements with NRCS be labeled “Superseded” and retained for historical purposes.

Long- Range Program – Include original and updated programs of work. (PERMANENTLY)

Annual Work Plans – Include original and updated programs of work. (PERMANENTLY)

Annual Reports – Original report. (PERMANENTLY)

Minutes – Retain minutes PERMANENTLY. It is suggested that Original signed approved minutes are archived by Chronological order.

Agreements – Include short-term agreements. Permanent and formalized memos of understanding should be retained for reference.

District-Owned Equipment – This should be a case file for data on pieces of district equipment. If the number of different types of equipment and volume of material warrants such action, a separate, appropriately labeled folder may be set up for each piece or type of such equipment.

Education

General – Include here current general information which is not appropriate for filing in other subject matter folders.

Audio-Visual – Include material on slides, films, poster, charts, transparencies, etc.

Publications and Pamphlets – Resource Material – Include publications, pamphlets, copies of speeches and general information material.

Mailing Lists – Include current mailing lists, if any.

Pictures – If desired, this file may be set up to include such documentary photos as are to be filed in the general files.

Newsletters – Include newsletters released by the local district.

Tours – Include material pertaining to tours sponsored by the district.

Exhibits – Include material on displays, exhibits, etc., for fairs, conventions, etc.

Teacher’s Workshops – Include information on workshops of various types.

Conservation Education – Include material on conservation education.

Soil Stewardship – Keep a sample packet for year’s reference.

District Supervisors

General – Keep an updated reference copy of the Supervisor Handbook.

Legislation – Include information on proposed or approved legislation.

Election of Supervisors – Include notices and other information on pending elections.

Oath of Office – keep as long as the supervisor is on board.

Supervisors Information - It is suggested to keep an individual folder on each supervisor and print out years of service, activities they have participated in, newspaper articles, and any training certificates.

6.3 Mailing Lists and Bulk Mailing

A good reference tool to have on hand is a producer mailing list that is compiled of all USDA owners and operators. Make sure this tool is in a cabinet/desk drawer because with producer information we are dealing with a confidentiality issue. It is best to utilize our FSA partnership for obtaining that list. A binder should be accessible by the district for their newsletters and in assisting NRCS in mailing activities. By utilizing FSA’s database, CDs are able to obtain mailing lists with bar codes that will provide an easier automation process for the USPS. A suggestion would be to purchase the labels for FSA when printing since this is a district activity. The mailing list will help you when promoting tours, meetings, surveys, newsletters, annual reports, and plant ordering forms.

Another tool that has been used is asking the producers for their cell phone numbers, if they are willing to give out that information, and keeping these numbers in a database such as Excel. (Remember to maintain confidentiality and only use these numbers if allowed and never give out to any other agency.)

NRCS and FSA are required to follow their own agency requirements in relation to private information.

Bulk Mailing

For districts that produce large volumes of mail, applying for a bulk mailing permit may be feasible. A standard application packet must be submitted to the USPS; you will have to provide supporting documents with a state seal on your district’s organization. There is a one-time, non-refundable sign-up fee and a continued yearly fee. The USPS will notify the district of annual fees that are due. Make sure you are listing **Return Service Requested** on your mailing labels; this will ensure a continuous update on addresses.

After applying and receiving a bulk mailing permit number, you will be required to fill out the necessary paperwork each time you do a mass mailing. Your postmaster will provide you with the necessary forms to fill out (Form 3602-N). Bulk mailing needs to be categorized by zip codes, meaning 5- and 3-digit similarities, and a mixed AADC. Your rates will be based on zip code groupings. You will have to contact FSA for the CASS certificate (PS 3553) when utilizing the bar-coded labels. Numbers from the CASS certificate are used in filing out the USPS Form 3602. This CASS certification process compares customers' addresses entered by the County Office in SCIMS.

6.4 Inventory

An inventory list should be developed to show accountability for equipment and also to help in determining your financial net worth. These figures are sometimes needed when districts are developing grants. Your district board may set a minimum amount value of equipment that gets logged into your inventory list. For example, anything your district purchases over \$150.00 may be required to be logged on this list. The inventory list should be reviewed annually, and a walk-through done with a supervisor yearly to make sure inventory is accountable. Some insurance companies are now requesting an inventory value, and this list can be a very useful tool when supplying them this information.

6.5 Monthly Procedures

Over the years, a couple of different documents have been produced by CDs to keep track of monthly requirements. The following is streamlined from a comprehensive list, which can be found in the [Forms](#) section. This is based on a CD whose fiscal year is also the calendar year. Edit to suit your conservation district.

It's recommended to have a central location to store login and password information for a less troublesome transfer to a new employee.

Every Month

- Finish minutes from previous month's meeting.
 - Make sure to follow up on all the stuff you need to do from the meeting.
 - Send out meeting minutes with the meeting notices at least 1 week in advance of meeting.
 - Email list
 - Mailing list
 - Post on website and share that post to Facebook page and Twitter
 - Update calendar event on website
 - Post on the front door
- Reconcile bank statement. Download the bank statement from the bank and reconcile in QuickBooks. After that's done, print financial reports for the upcoming board meeting. Send a set via email to the treasurer.
- Board meeting

- After the last month's minutes are signed, they should be sent to the Clerk and Recorder's office for certification. Some conservation districts get that certified copy back, some don't. It is advised that you keep an official copy of your minutes. Send a copy of the signed minutes to DNRC as their official copy.
- Payroll every other week (if your CD is on a bi-weekly pay schedule)
- One week after payday, the PERS/MPERA payment needs to be made electronically (if your CD participates in PERS).
- Month-end taxes to the State of Montana and to EFTPS by the 15th of the following month.

Quarterly

- Newsletter (If your CD does one). The newsletter is quarterly with general publication dates of January 1, April 1, July 1 and October 1. Request articles from supervisors and partner agencies early in the month prior to publication. Put the newsletter together in Word, email with updated mailing list to printer. Post to website and share to Facebook. Create an email campaign in MailChimp and send out on that list.
- Complete quarterly financial reports as required.

January

- Election of officers, oaths of office for newly elected or re-elected supervisors, approval of the APO updates and approval of the Annual Budget (for CDs on a calendar Fiscal Year) need to happen at this meeting.
- Pay MACD dues as approved by board.
- Taxes: W2 taxes/1099. With year-end, get a copy or back up of QuickBooks to accountant, or figure out who gets one so that 1099s can be completed for anyone the district paid over \$600.00 for a service, including supervisors, and complete the quarterly reports. If your CD only pays supervisors reimbursable mileage/per diem, they don't need to have a 1099 issued.
- Sometime in January you should receive some kind of communication from the county election office about supervisors who are up for re-election. Terms are staggered, four and then three (or three and then two for five-supervisor CDs), and the elections happen in even-numbered years.

April

- Send a copy of the approved current year budget and a letter requesting the CD's full mill levy to the County Clerk and Recorder's office before June 1.
- Schedule a hearing to update the Permissive Mill Levy for health benefits. It has to be noticed 14 days in advance. No one usually comes, but it's good to be prepared with what the costs are per \$100,000 home, \$200,000 home. ***Any increases to the Permissive Mill Levy must be approved by the board before this hearing.***

June

- Hold a hearing to update the Permissive Mill Levy for health benefits. It has to be noticed 14 days in advance. No one usually comes, but it's good to be prepared with what the costs are per \$100,000 home, \$200,000 home. ***Any increases to the Permissive Mill Levy must be approved by the board before this hearing.***
- Either at the June, July, or August meeting, the CD usually convenes the Local Work Group. Usually this is held either prior to a regular CD meeting or just after it. It takes about an hour and the board requests feedback from NRCS on how the programs and priorities are working for the landowners in the county. Minutes and attendance are kept and sent to the DC (district conservationist for the local NRCS field office) as well as being posted on the CD website.
- The Year-End (Prior Fiscal year) report needs to be filed with the Department of Administration before the end of the month if your CD is on a Calendar Fiscal Year— and yes, some CDs are.

October

- Ask the board when they would like to do their planning and budget session. This session usually is in advance of a meeting, and provide lunch for them (pizza, sandwich stuff, whatever). Usually, this meeting is in November or December.

December

- During the month of December, start boxing up the annual financial, correspondence, personnel, and other files for storage.
- The Year-End (Prior Fiscal year) report needs to be filed with the Department of Administration before the end of the month if your CD is on a July 1-June 30 Fiscal Year.

6.6 Conservation District Operations Audit

The DNRC created a Self-Audit that conservation districts can use to be sure that they are following state law and recommendations. This self-audit can be found here:

dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents

7. DISTRICT FINANCES

Note: Much of this information is generalized. Your conservation district may have procedures in place that are perfectly acceptable even if they differ from those stated here.

7.1 District Accounting Procedure

A popular accounting program called QuickBooks can be used for bookkeeping needs but cannot be used on a computer that is connected to the USDA server due to security issues. There are many other accounting programs out there so don't limit yourself; use what works best for you. If using a computerized accounting program, it is necessary to have two backups, especially at year-end time. One backup should be located offsite. You may also need to perform frequent updates to software and payroll tax tables.

It is necessary for all districts to keep a general ledger or chart of accounts. We as districts are encouraged to use the Montana Cities, Towns and Counties Budgetary and Accounting Reporting System (BARS Code) for our chart of accounts.

7.1.1 Financial Reports for the Board

A comprehensive financial statement is to be used in reporting monthly financial transactions. Your financial statement should be made a part of the district minutes and be retained as a permanent record. Districts that utilize QuickBooks can generate this report from the Reports menu under profit and loss.

If recording manually, the following items could be included in your statement:

Receipts

Custom Work	Sale of Assets
Grants	Sales
Interest Income	Special Projects
Misc. Income	Sponsors
Reimbursement Expense	Taxes Levied
Rent or Lease	

Expenses

Advertising and Promotion	Payroll
Charges	Postage
Cost of Goods Sold	Professional Fees
Conservation Education	Purchase of Assets
Contributions	Rent Expense
Depreciation Expense	Repairs and Maintenance
Dues and Subscriptions	Shop Supplies
Supervisors' Expenses	Taxes

Misc. Expense
Workshops/Training

Office Supplies

An itemized income/expense account report should be reviewed by the district board on a monthly basis. This report could include:

- Balance sheet
- Accounts receivable summary
- Transactions by account
- Grant running totals if applicable
- Payroll summary for monthly reporting
- Quarterly budget profit and loss
- Checking bank statement and reconciliation reports
- Receipt vouchers
- Credit card statements

An unpaid bill report should also be reviewed monthly. The status of the district's outstanding receivables should be reviewed monthly.

7.1.2 Internal Controls for Handling District Funds

- Make sure supervisors review monthly financial statement listing receipts and expenses.
- Maintain a check register.
- Reconcile bank statement monthly.
- Have a copy of the bank statement sent to chairman and/or treasurer.
- Have a supervisor such as the treasurer reconcile the bank accounts.
- Compare checks with billing/invoices as they are signed.
- Make sure invoices are signed by a supervisor.
- Have bills examined by board prior to approval. (Exception: Monthly bills such as utilities can be paid but should be approved at the next board meeting.)
- Provide immediate receipt of all collections, including cash and interest.
- Replenish petty cash fund on receipt removal—be sure to keep a ledger for transactions, both revenue and expenses. (Some CDs no longer keep petty cash.)
- Store unused check blanks in a secure place.
- Properly identify and retain voided checks.
- Maintain a fixed asset record listing the asset, actual cost, and year purchased (including at a minimum all items purchased at \$250 or greater).
- Conduct an annual inventory of all assets.
- Maintain record of saving and certificate of deposit accounts.
 - Use stamp for deposit only for all deposits.

- Supervisor signs checks (this is required). CDs are required to have two signatures on checks. Employees should not be signing checks, especially payroll and travel reimbursements.
- Employee and supervisor sign district employee timecard/sheets.
- All disbursements should be by check.

7.1.3 District Audits or Financial Reviews

- A financial review should be conducted annually (internal or external).
- At a minimum, an external review should be conducted every 3 years.
 - Who can perform audit?
 - Internal- Supervisors
 - External- Certified Public Accountant, Business/Tax Agency, Bank Officials, Accountants, State Auditor’s Office, Business Instructor, County Auditor/Treasurer
 - *Local Government Services has an Independent Auditor Roster.
- Items to be reviewed in an audit (both internal and external)
 - Review district minutes, contracts, and policies.
 - Review general ledger, checking for payments and receipts.
 - Check depositing of district funds.
 - Review saving and certificate of deposit accounts.
 - Inventory current and fixed assets.
 - Check district payroll.
 - Review internal controls for handling district funds.

7.2 Budgets and Budget Reports

A key component when working with your district financials is developing a budget and reviewing it monthly or quarterly. Budget development should begin in mid-December and should be reviewed in January or February of the applicable year. When developing your budget categories, you should follow the chart of accounts for income and expenses. The district supervisors will need to approve your budget. Any additions to the chart of accounts during the year will need to be amended in the budget. Budgets are useful when developing grant requests and filling out year-end audit forms. For those utilizing QuickBooks, you may develop a budget report to share with your board. Most counties require the conservation district to have a copy of their budget in their office by the first Monday in July for review.

7.2.1 Creating a New Budget in QuickBooks

Check your Chart of Accounts (**Lists, Chart of Accounts**) to be sure all your accounts and subaccounts are listed. If they aren’t, go to the bottom of the **Chart of Accounts** and click **Account** and add a new one:

1. Make sure to designate it as an income or expense account.
2. Determine whether it should be a subaccount under another account.
3. Save it.

Go to the Company Menu. On the drop-down menu select **Planning and Budgeting**, then select **Set Up Budgets**.

If a budget for the next fiscal year is already set up, it will appear. You can edit this budget as noted below.

If a budget for the next fiscal year is not yet set up, a window will open that looks like this:

Create a New Budget

Begin by specifying the year and type for the new budget.

2020

Choose the budget type

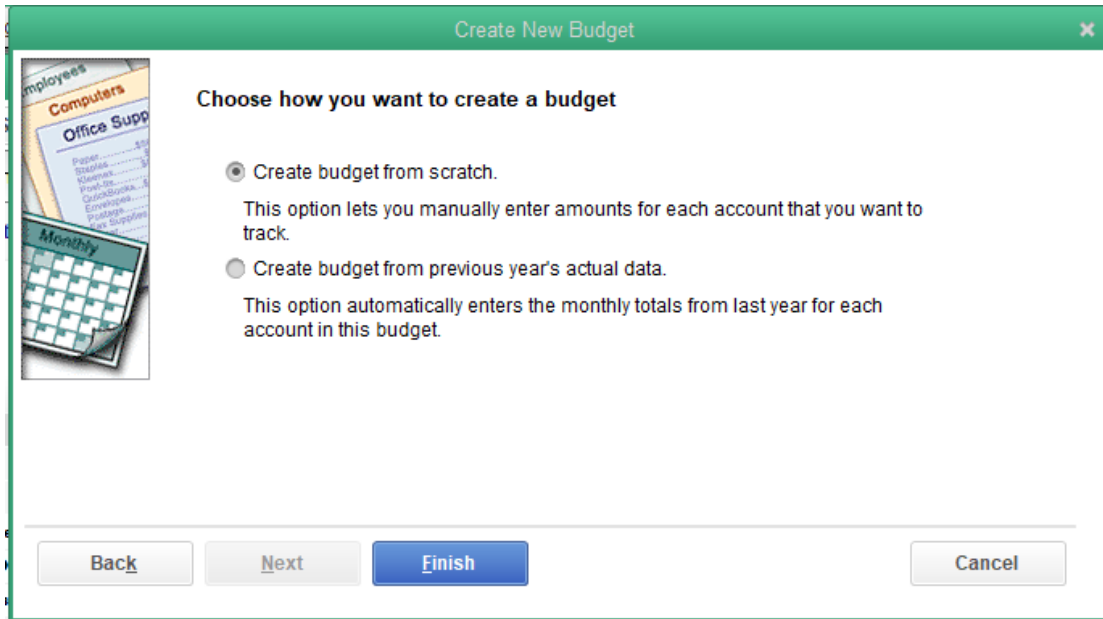
- Profit and Loss (reflects all activity for the year)
- Balance Sheet (reflects ending balance)

Back Next Finish Cancel

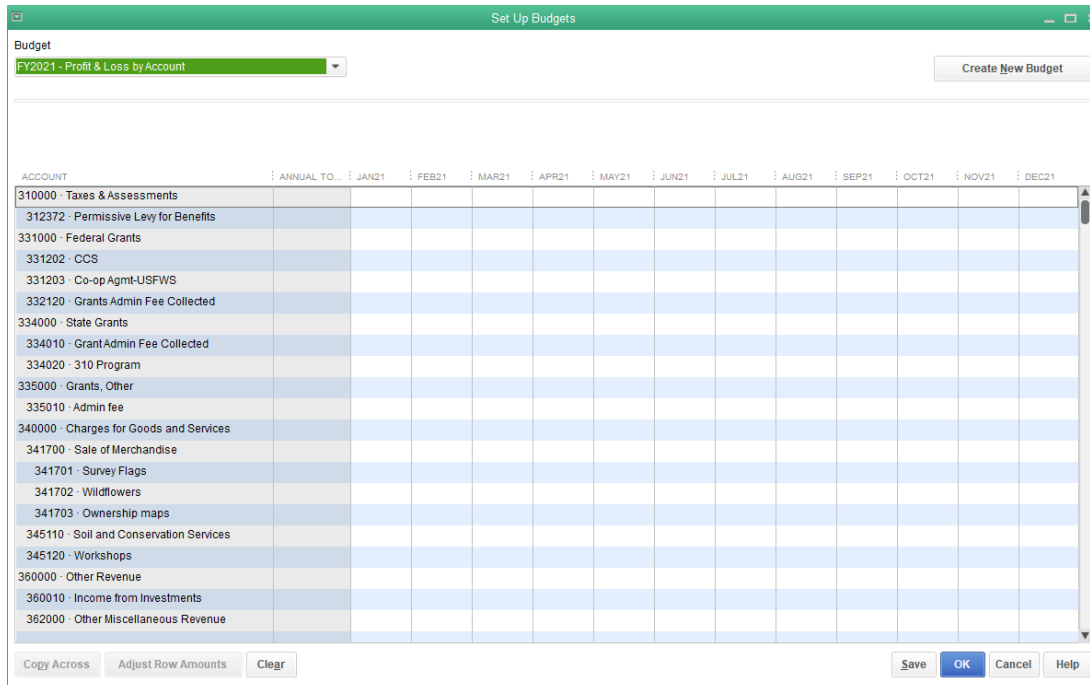
Select the **Year**, then **Profit and Loss** and click **Next**.

The next window will ask if you want additional criteria. You should be fine to leave it at **No Additional Criteria**. Click **Next**.

The next window looks like this:



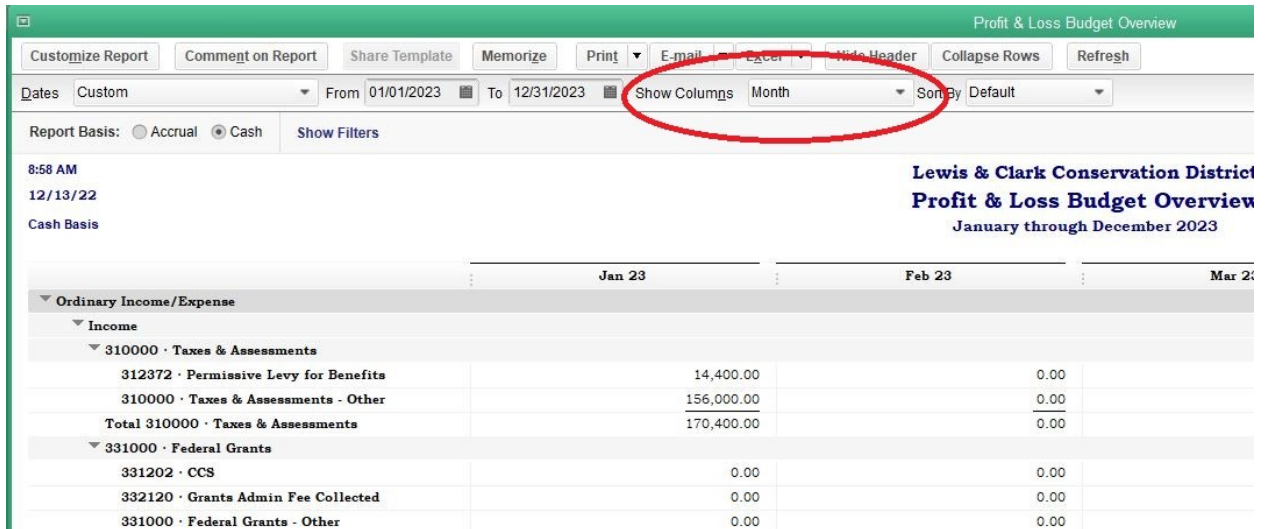
You can use last year’s information and then replace it with your proposed budget, or you can create a budget from scratch. Just note that if you’re in the fiscal year prior to the next, using “last year’s information” means using last year’s information, not the current year. Make your selection and click **Finish**. The next window that opens looks like this:



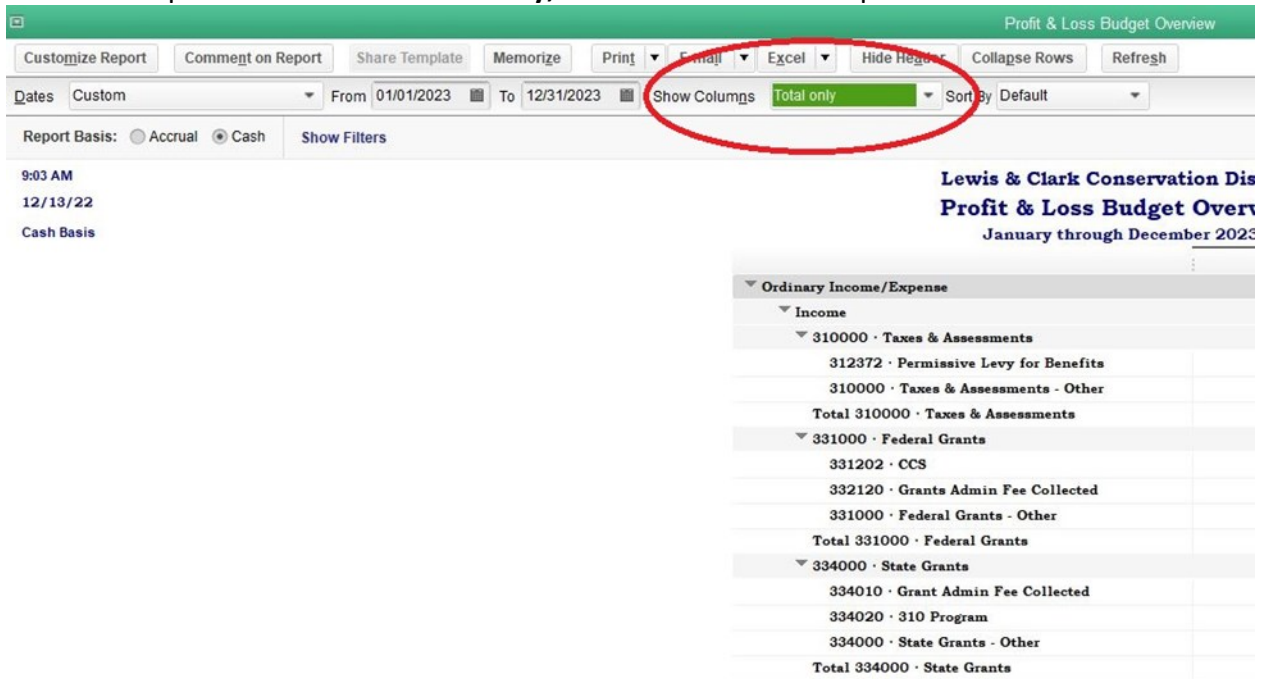
In the January column, put your total projected number for each of the accounts. When you’re done, click **Save** and then **OK**.

To look at it as a proposed budget, go to the **Reports** menu, and select **Budgets** and then **Budget Overview**. Select the budget for the right year and click next. Here it will only let you use Account by Month, but you can fix that later when it shows your budget. Click **Next** and then **Finish**.

Your report that opens will look really messy. At the top of it, there's a selection for **Show Columns**.



Click the drop-down and select **Total only**, which should clean it up.



You can then go into the **Customize Report** option, click the **Header/Footer**, and change the report title to Proposed Budget 2020 or whatever you'd like.

Profit & Loss Budget Overview

Customize Report Comment on Report Share Template Memorize Print E-mail Excel Hide Header Collapse Rows Refresh

Dates Custom From 01/01/2023 To 12/31/2023 Show Columns Total only Sort By Default

Report Basis: Accrual Cash Show Filters

9:03 AM
12/13/22
Cash Basis

Lewis & Clark Conservation Dis
Profit & Loss Budget Over
January through December 2022

Ordinary Income/Expense		
Income		
310000 · Taxes & Assessments		
312372 · Permissive Levy for Benefits		
310000 · Taxes & Assessments - Other		
Total 310000 · Taxes & Assessments		
331000 · Federal Grants		
331202 · CCS		
332120 · Grants Admin Fee Collected		
331000 · Federal Grants - Other		
Total 331000 · Federal Grants		
334000 · State Grants		
334010 · Grant Admin Fee Collected		
334020 · 310 Program		
334000 · State Grants - Other		
Total 334000 · State Grants		

Modify Report: Profit & Loss Budget Overview

Display Filters **Header/Footer** Fonts & Numbers

REPORT DATE RANGE

Dates Custom The date range you specify in the From and To fields

From 01/01/2023 To 12/31/2023

REPORT BASIS

Accrual Cash This setting determines how this report calculates income and expenses.

COLUMNS AND ROWS

Display columns by Total only across the top.

Add subcolumns for

Show Actuals

\$ Difference

% of Budget

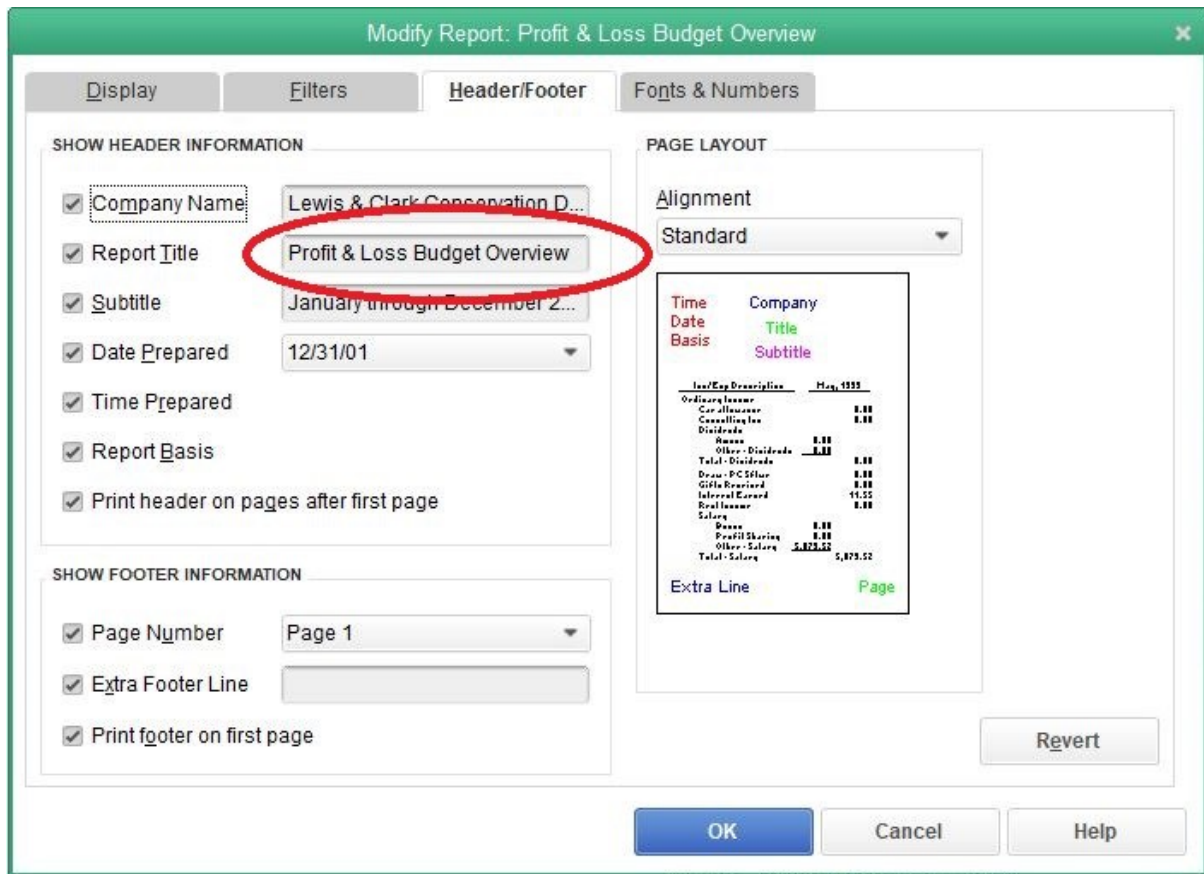
Sort by Default

Sort in Ascending order Descending order

Advanced... Revert

OK Cancel Help

362100 · Contributions Income



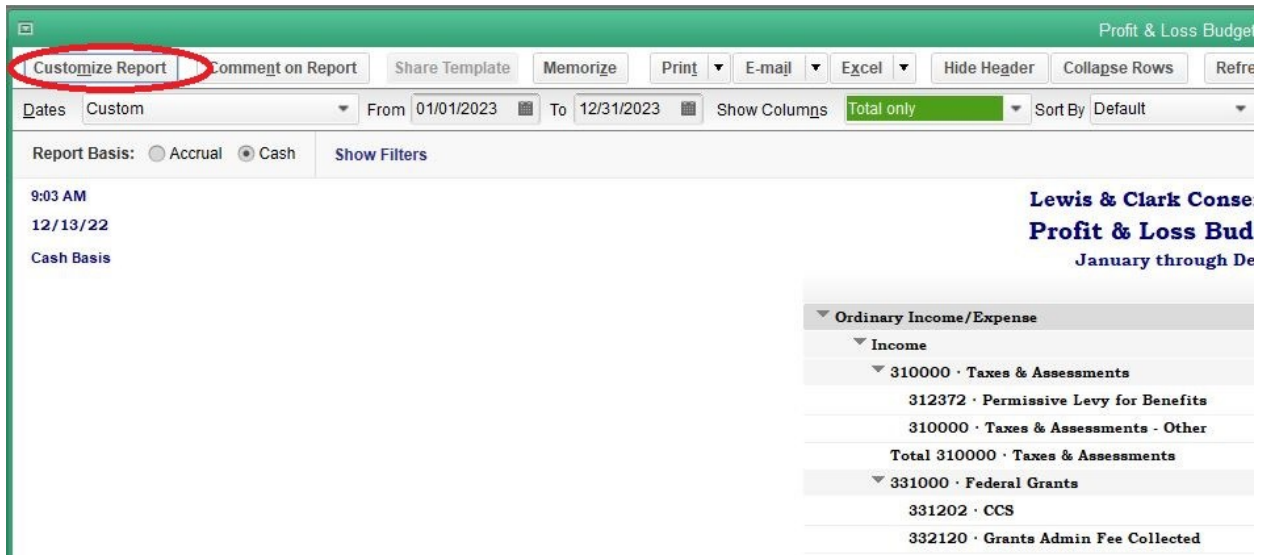
▼ 362100 · Contributions Income
362101 · Annual Sponsor
362102 · ...

Memorize this report and **save it to a group** so that next year you can come in and select new dates and it will be the way you want it.

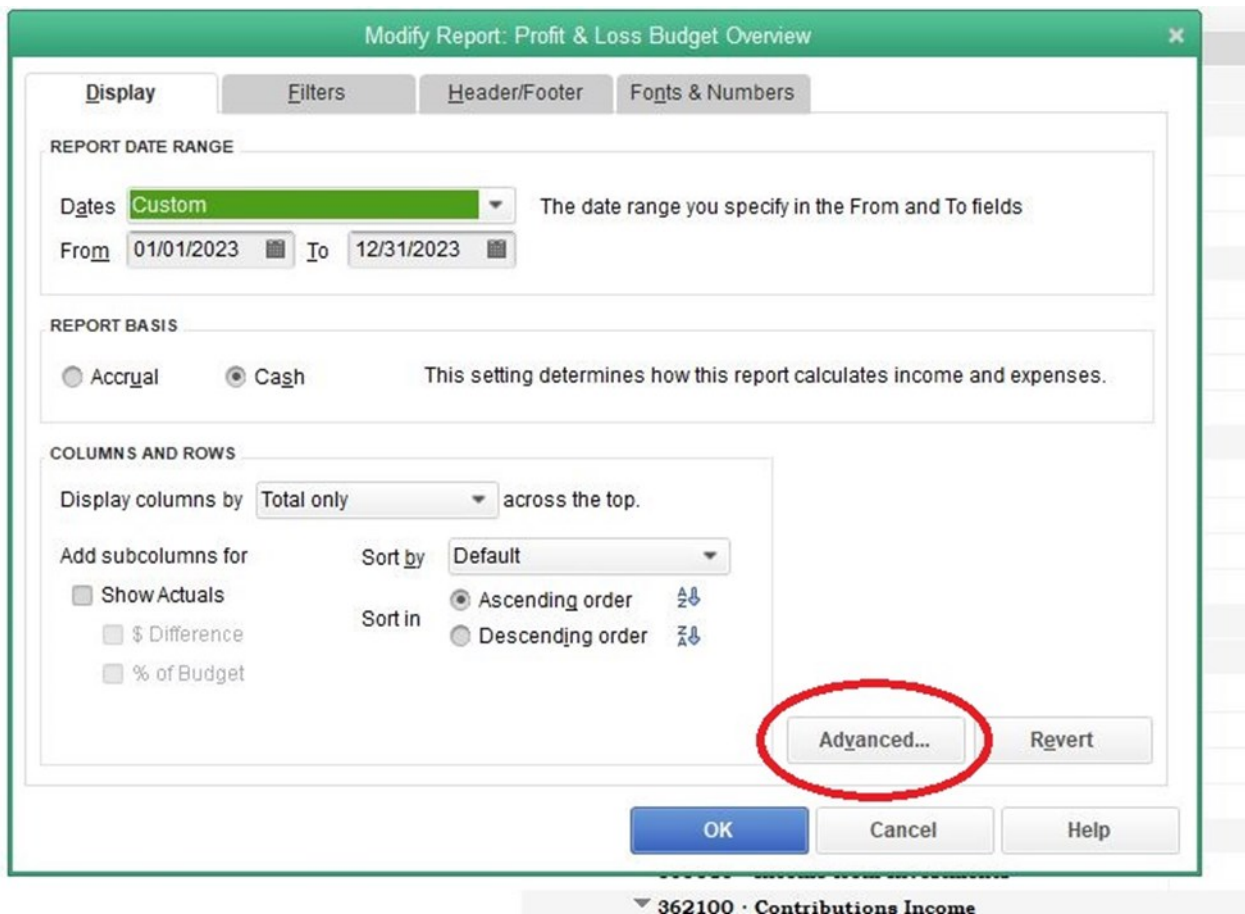
To get the Profit and Loss Budget vs. Actual report:

- Go to **Reports, Budgets** and select **Budget vs. Actual**.
- Select the correct fiscal year budget (should say FY2020-Profit & Loss by Account).
- Again, it only allows to account by month; we'll fix it later. Click **Next** and then **Finish**.

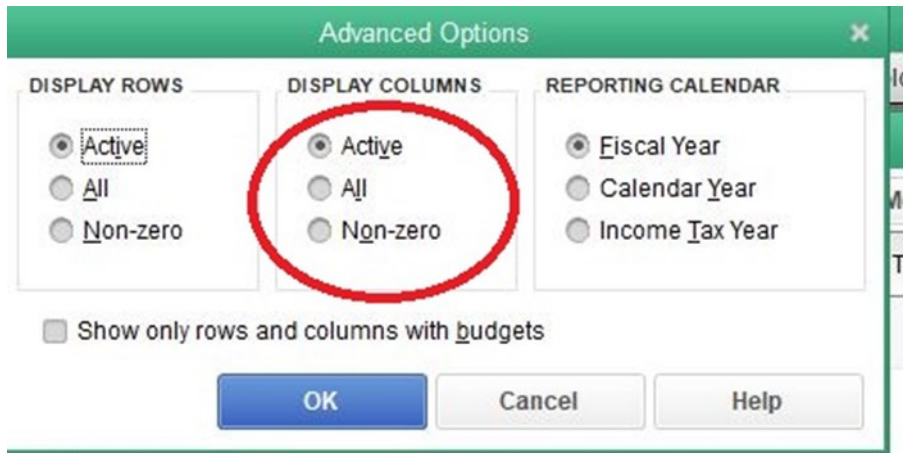
Go through similar steps to clean this up. Go to the **Show Columns** and select **Total only**. Then to get rid of the accounts that show zeros, go to **Customize Report**.



Select **Advanced**.



Then select **Non-zero** in the Display Rows and Display Columns fields and check the box to show only rows and columns with budgets:



Cash Basis

Memorize this report and save it so you can come back monthly and update the dates for reports. You can save it by groups in the Memorized report Group "Company." To update it every month, just go to **Reports, Memorized Reports, Company**, select the **Profit & Loss Budget vs. Actual**, and change the end date to encompass the end of the previous month.

8. PAYROLL

8.1 Gathering and Entering Employee Information

All paperwork should be returned to the district office and the administrator should forward it to the proper person after copying for the employee's files.

8.1.1 Forms for New Employees

- I-9 Form
- W-4 Form
- New Hire Form
- If you have PERS, the Optional Member Form or the Designation of Beneficiaries Form
- Any other paperwork your district may have for retirement programs

I-9 Form

Have the employee fill out the first page and then show you their identification and you copy items from the second page to verify. These will be filed in the employee's personnel file.

W-4 Form

You can download this form from the IRS website for the current year. Have the employee fill it out and return the bottom portion of page 1. File in the employee's payroll file and in the district tax file. There is now a state W-4 form that must also be completed.

Note: If you have an employee who claims that they are Exempt on a W-4, or if they claim more than 9 exemptions, you are required to send it in to the IRS. Starting in 2020 a federal W-4 form and a State of Montana w-4 form are required to be filled out. Any employees hired after December 31, 2019, should have both.

Montana New Hire Form

Have the employee fill out the middle section. You fill out the upper section and the optional section and mail or fax to the address on the bottom of the form. File a copy in the employee's personnel file.

Retirement Forms

(Only for those that use PERS)

The Optional Membership Election form is used if the employee is working fewer than 960 hours a year. The Designation of Beneficiary form is used if the person is working more than the 960 hours and is a member. For questions on filling out these forms, please contact a PERS representative. You will receive an informational packet from PERS that will give you more information on plan choices and education workshops to learn more.

8.1.2 Forms for Existing Employees

- W-4 Form (updated)
- Retirement change forms as needed

Updated W-4 Form

It is suggested to start your January payroll off with an updated W-4 from your employees to catch any changes. It is not mandatory, and an employee can change their W-4 at any time of the year as needed. Be sure to update the payroll records for the next payroll cycle.

Retirement Change Forms

If the employee changes their name due to marriage or divorce they use the Name Change Form to note those changes. If the employee needs to change their beneficiaries, they use the Designation of Beneficiaries form. File a copy in the employee's personnel file.

8.1.3 E-verifying New Employees

- Ensure that the district is able to use the e-verify system on the Social Security website to verify social security numbers.
- Verify all employees' social security numbers through the system upon hire and keep a record.
- This step should be done by the district unless the district has protocol stating otherwise.

Getting Access to the Social Security Website

<http://www.socialsecurity.gov/bsowelcome.htm>

Accessibility · Contact Us · FAQs · Español · Other Languages · Sign In

Search...

Home · Business Services Online

Business Services Online

Welcome

The Business Services Online Suite of Services allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the internet. You must register and create your own password to access Business Services Online.

Alert

The Electronic Wage Reporting suite of services will be unavailable from 9:00 PM EST on Friday, 12/05/2014 until 5:00 AM EST on Monday, 12/08/2014 to accommodate upgrades for the Tax Year 2014 filing season. This includes the W-2 Online, EFW2 Wage File Upload and Social Security Number Verification Services (SSNVS). We will resume accepting electronic submissions, to include those for tax year 2014, on 12/08/2014.

The Complete Phone Registration option is provided to individuals who began their Business Services Online registration by phone and need to create a password.

Información para el Empleador en Español

Business Services Online

Log In
Register
Complete Phone Registration

Business Services Online (BSO)

Hours of Operation

Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

For Employers
For Attorneys & Appointed Representatives
Social Security Number Verification Services (SSNVS)
Consent Based Social Security Number Verification Service (CBSV)

Click on the **Register** button or complete phone registration. (If you click the phone registration, someone will walk you through the process.)

The screenshot shows the Social Security Business Services Online homepage. At the top, there is a navigation bar with links for Accessibility, Contact Us, FAQs, Español, Other Languages, and Sign In. Below this is a search bar and a breadcrumb trail: Home > Business Services Online. The main content area is titled 'Business Services Online' and includes a 'Welcome' message, an 'Alert' box, and a 'Business Services Online (BSO)' section. The BSO section contains 'Hours of Operation' and a list of services: For Employers, For Attorneys & Appointed Representatives, Social Security Number Verification Services (SSNVS), and Consent Based Social Security Number Verification Service (CBSV). A 'Business Services Online' box on the right contains three buttons: 'Log In', 'Register', and 'Complete Phone Registration'. The 'Register' button is circled in red.

Read through the requirements, then click the **I Agree** button.

The screenshot shows the 'User Registration Attestation' page on the Social Security Business Services Online website. The page includes a header with 'Social Security Online' and 'Business Services Online'. Below the header, there is a section for 'Online Services Availability' with a list of hours: Monday-Friday: 5 AM - 1 AM ET, Saturday: 5 AM - 11 PM ET, and Sunday: 8 AM - 11:30 PM ET. The main content area is titled 'User Registration Attestation' and contains the following text: 'Please read the following information about registering to use Business Services Online. Please select the link below to read about SSA's legal authority for collecting information. Paperwork Reduction Act Statement. Registering for Business Services. To obtain a User ID and password, complete the registration form and select the submit button on the following page. The information you submit will be verified against our records. Upon successful registration, you will have your User ID and password. You may update your registration information or change your password at any time. I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files. User Certification for SSA Business Services Online. I certify that: I understand that SSA may prevent me from using these services if SSA determines or suspects there has been misuse of these services. I understand that I may be subject to penalties if I submit fraudulent information. I am aware that any person who knowingly and willingly makes any representation to falsely obtain information from Social Security records and/or intends to deceive the Social Security Administration as to the true identity of an individual could be punished by a fine or imprisonment, or both. By selecting the "I Accept" button, you certify that you have read, understand and agree to the user certification of Business Services Online. At the bottom of the page, there are two buttons: 'I Do NOT Accept' and 'I Accept'. The 'I Accept' button is circled in red.

Enter your information and then click **Next** in the bottom right corner.

Monday-Friday 5 AM - 1 AM ET
Saturday 5 AM - 11 PM ET
Sunday 8 AM - 11:30 PM ET

Create a Login Account

Step 1: Provide Information

Create an Account

1. Provide Information
2. Create Password
3. Review and Submit
4. Print User ID

[Privacy Act Statement](#)
The information you provide will be compared against our records in order to verify your identity.
* Indicates required information

Form Approved: OMB No. 0960-0626 Expiration date: 09/30/2015

Personal Information

*First Middle *Last Suffix **Name:**

*Date of Birth:
mmd/yyyy

*Social Security Number (SSN):
xxxxxxxx

[More Information](#)

Personal Contact Information

*Country: United States

*Home Street Address:

*City: *State: *Zip Code: Ext.:

*Daytime Phone Number: Extension:

Fax Number:

*Email Address:

[Why do you need an email address?](#)

Cancel & Exit

Continue to follow the prompts and directions until you have a successful registration.

Requesting Online Verification

Click on the home page and then log in. Enter the username and password they gave you. Now click **Log In** on the bottom right corner.



Welcome

The Business Services Online Suite of Services allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the internet. You must register and create your own password to access Business Services Online.



Business Services Online (BSO)

Hours of Operation

Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

For Employers

For Attorneys & Appointed Representatives

Social Security Number Verification Services (SSNVS)

Consent Based Social Security Number Verification Service (CBSV)

Alert

The Electronic Wage Reporting suite of services will be unavailable from 9:00 PM EST on Friday, 12/05/2014 until 5:00 AM EST on Monday, 12/08/2014 to accommodate upgrades for the Tax Year 2014 filing season. This includes the W-2 Online, EFW2 Wage File Upload and Social Security Number Verification Services (SSNVS). We will resume accepting electronic submissions, to include those for tax year 2014, on 12/08/2014.

The Complete Phone Registration option is provided to individuals who began their Business Services Online registration by phone and need to create a password.

Información para el Empleador en Español

Social Security Online

www.socialsecurity.gov

Business Services Online

BSO Welcome | BSO Information | Keyboard Navigation

HELP

Log In to Online Services

For your security, please log out of the application and close all Internet windows when you are finished.

New User?

You must create an account to use this website. Once you do, you will be provided a User ID to log in to our online services.

To create new account you will need to:

- Provide personal information
- Provide contact information
- Create your password and security questions

[Create Log In Account](#)

Did you register with SSA by [phone or paper form](#) and need to create a password?

Existing User?

Please log in below:

User ID:

Password:

[Forgot user ID?](#)

[Forgot your password?](#)

User Certification:

I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files.

I have read & agree to these terms.

Log In

Online Services Availability

- Monday-Friday: 5 AM - 1 AM ET
- Saturday: 5 AM - 11 PM ET
- Sunday: 8 AM - 11:30 PM ET

www.socialsecurity.gov

BSO Welcome | BSO Information | Keyboard Navigation

HELP

Click on the **Social Security Number Verification Service**.

The screenshot shows the 'Business Services Online' interface for Social Security. The user is logged in as 'CARIE HESS'. The main menu includes sections for 'Manage Account', 'Manage Services', and 'Manage Employer Information'. The 'Social Security Number Verification Service' link is highlighted with a red circle. Below the main menu, there is a footer with contact information: 'Have a question? Call 1-800-772-6279 Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.'

Click on **Request Online SSN Verification**.

The screenshot shows the 'Social Security Number Verification Service' page. The user is logged in as 'CARIE HESS'. The page features three main sections: 'Request Online SSN Verification', 'Submit an Electronic File for SSN Verification', and 'View Status and Retrieval Information'. The 'Request Online SSN Verification' link is circled in red. The 'Submit an Electronic File for SSN Verification' section includes a link to the 'Social Security Number Verification Service Handbook'. The footer contains the same contact information as the previous screenshot.

Read the information on this page then click on the **Accept** button at the bottom.

Federal Privacy Act Statement for Third-Party Submitters

You can use a fee-based approach when offering SSNVS to your clients. However, caution should be taken. SSA offers services, like SSNVS, free of charge. Some companies in the private sector offer those same services for a fee and develop misleading brochures and advertisements. To discourage the use of misleading mailings about Social Security and Medicare, Congress enacted specific prohibitions in Section 312 of the Social Security Independence and Program Improvements Act of 1994 that broadened the existing deterrents. The prohibitions are codified at Title 42 of the U.S. Code, Section 1329b-10. You should ensure that you are aware of these legal provisions and conform to their requirements and:

- Be cautious not to suggest to your clients that this service is only available through you;
- Advise all clients that this service is available at no cost from SSA and that this service is not a unique or exclusive arrangement between SSA and your company; and
- Be sure not to give any impression when describing your SSNVS service to your clients that your company has an arrangement that allows direct access to SSA databases, program software, etc.

Paperwork Reduction Act Statement

This information collection meets the clearance requirements of 44 U.S.C. § 3507, as amended by Section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 2 minutes to read the instructions, gather the facts, and answer the questions. You may send comments on our estimate of the time needed to complete the form to: SSA, 1336 Annex Building, Baltimore, MD 21235-0001.

User Certification for Use of SSNVS - Please Read Carefully!

I certify that:

- I have read and understand the above section titled "Proper Use of Social Security Number Verification Service (SSNVS)" and the "Federal Privacy Act Statement for Third-Party Submitters".
- I am verifying SSNs solely to ensure that the records of my client's or my current or former employees are correct for the purposes of Form W-2 reporting.
- I am authorized, under valid contracts with all outside employers of any individual for whom I will request SSN verification, to transmit employee SSNs and identifying information and to receive the results of SSNVS;

or

I have the authority from my employer (or am the owner of the company) to transmit employee SSNs and identifying information and to receive the results of SSNVS.

By selecting the "I Accept" button, you certify that you have read, understand and agree to the user certification of Business Services Online.

Enter the employee's information in the correct fields and the click **Submit**. **Print** the report for your records.



Social Security Number Verification System (SSNVS)

[SSNVS Help](#)

SSN Verification

Name: CARIE HESS

Please enter the following information for each employee you would like to verify. Mandatory fields are indicated by an *. Field specific help is available by selecting the underlined links below.

Please Note:

- Effective 09/24/11, gender is no longer used as part of the SSN verification process.
- All verified, unverified and deceased records will be returned.
- In the event SSNVS may not be able to process your request, you will be given two (2) options:
 - Overnight Processing - saves the data you entered to a file for overnight processing and displays a confirmation number on the Confirmation page that you will need to check the status of your request
 - BSO Main Menu - cancels the request and any data you entered on the SSN Verification form is not saved

* Employer's EIN The Employer's EIN is the Employer Identification Number (EIN) of the employer whose employees' names and SSNs are being verified. For security and audit purposes, this information must be provided and will not be processed without it. (999999999)

	* SSN (9 9 9 9 9 9 9 9)	* First Name	Middle Name	* Last Name	Suffix	Date of Birth (M M D D Y Y Y Y)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

You may want to print or save this page BEFORE you submit, as this information will NOT be visible after submission.

This page contains confidential information. Please keep the printed / saved page in a secure place.

Have a question? Call 1-800-772-6270 Mon. - Fri. 7AM to 7PM Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.

Remember to verify every employee upon hire.
Keep a copy of the report for the district's employment records.

8.1.4 Entering Employee Information into QuickBooks

- Click on the **QuickBooks** icon on your desktop or taskbar to open the program.
- Click on the **Company name** and then click on **Open**.
- Enter your company password and click **OK**.
 - This should take you to the **Home** screen in the program.
- Go to the Employee Center. Click on the New Employee.
- Enter all the new employee's data in the field (change tabs to the left).
 - Personal, Address and Contact, Additional, Payroll Information, Employment information, and Worker's Comp.
 - Under the **Payroll Information** tab be sure to set up what payroll schedule they are in, taxes, leave, payroll items such as grants and payroll additions or deductions, and whether they use direct deposit.
 - Under the **Employment Information** tab be sure to enter the date of hire, termination, and the type of employee.
- Once all information is entered click **OK**, which should lead you back to the **Employee Center** screen.
- Employee Center, click on **Home**.
- If you would like to close the program, click on **File** and **Close company** to log out of QuickBooks.
- Remember to file all change forms in each employee's file.

8.2 Information Needed for Processing Payroll

If you are processing payroll by hand, you will need the following:

- Federal withholding tables
 - www.irs.gov, refer to Publication 15
- State withholding tables
 - <https://revenue.mt.gov> refer to the Montana Tax Withholding Guide
- Employee information from their W-4
 - employee personnel file
- Social Security and Medicare withholding rates
 - www.irs.gov, refer to Publication 15
- Unemployment withholding rates
 - You should receive an annual letter from the Unemployment Insurance Bureau with rates.
- Timesheets and comp time forms when needed
- Any other forms your office uses to complete payroll

If you process payroll with an outside accountant or the county, you will need the following:

- Timesheets and comp time forms when needed
- Any additional forms they supply you with for transmittal

If you are processing through **QuickBooks**, you will need the following:

- Timesheets
- Comp time forms when needed

8.3 Processing Payroll Manually

After you have gathered all the information needed from the previous section, now figure out the following (some items are figured on pretax wages):

- Gross wages (breakdown per timesheet requirements if your district has them).
- Federal withholding (both Employee and Company amounts).
- State withholding (both Employee and Company amounts).
- Social Security withholding (both Employee and Company amounts).
- Medicare withholding (both Employee and Company amounts).
- Unemployment (Company only).
- Retirement if your district uses it (both Employee and Company amounts).
- Healthcare contributions (both Employee and Company amounts).

Now you will need to figure out the employee's net pay.

For employee's net pay you take the gross and subtract the federal withholding, state withholding, Social Security, Medicare and if your district has retirement and healthcare. Each of these items will need to be reported on the employee's timesheet and noted in the proper place in reporting records.

8.4 Processing Payroll with an Outside Accountant or the County

Most accountants and counties only require you to send them your timesheets, and they will take care of the rest and send you the documentation that you need to enter into your records.

8.5 Processing Payroll through QuickBooks

- Click on the **QuickBooks** icon on the desktop or taskbar to open the program.
- Click on the **Company name** that you would like to open and click **Open**.
- Enter the company password to access the company file.
- Click on the **Employees** tab.
- You will need to click on **Pay Employees**.
- Enter Payroll Information screen.
- Check pay period dates to assure they are correct for the reporting period.
- Input each employee's data (payroll item if not already inputted, hours, class, and only add in the leave if it is noted on the timesheet).
- Once this is complete for the employee click **Save & Next** until all employees' data is entered. On the last employee click **Save & Close**.
- Check the accuracy of pay period end dates, check date, and account to be paid from.

- If you wish to finish later, click the **Finish later** button. This will take you back to the **Employee Center/Payroll Center** screen.
- If you wish to continue and process payroll click the **Create Paychecks** button.

Review and Create Paychecks Screen

On this screen, review pay period end dates, check date and account to be paid from, paycheck options, and employee totals for accuracy.

- Under **Paycheck Options**, be sure to click the method that you are going to use.
- If you wish to finish later, click on the **Finish later** button on the bottom middle of the screen. This will take you back to the **Employee Center/Payroll Center** screen.
- If you wish to continue and process payroll, click the **Create Paychecks** button on the bottom right of the screen. This will take you to the **Confirmation and Next Steps** screen.

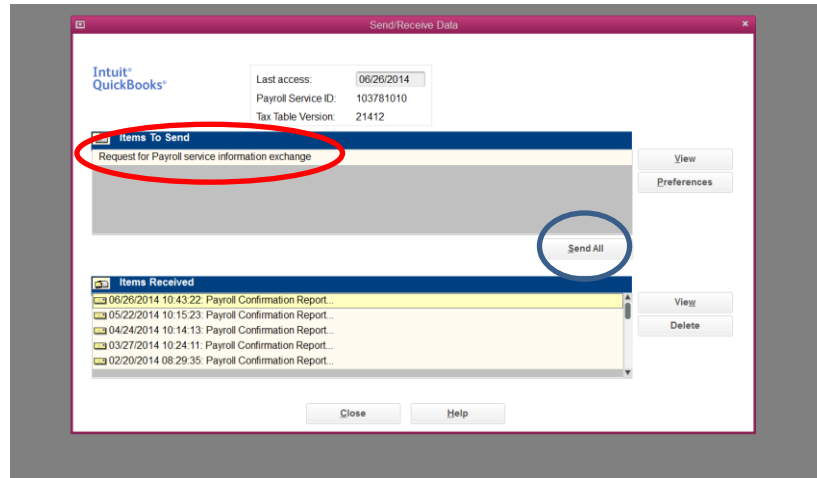
On Confirmation and Next Steps Screen

Make sure you have created the proper number of printed and direct deposit checks for the employees on the schedule.

- Click on **Print Pay Stubs**, which will take you to the **Select Pay Stubs** screen.
- Check bank account to be paid from.
- Make sure checks have the correct date, account, and pay period dates.
- Select the **Pay Stubs** to be printed.
- Click **Preview** to ensure accuracy.
- Click **Print** to print stubs.
- This will take you back to the **Confirmation and Next Steps** screen.

8.5.1 Employees with Direct Deposit

- Click on **Send to Intuit** for the employees who have direct deposit. This will take you to the **Send/Receive Data** screen.
- Click on the payroll listed where the red circle is and then click on the blue circle (**Send**) which will take you to the **Enter Service PIN** screen.



- Enter the PIN and click **OK**; this will take you to the **QuickBooks Employer Service Screen**. The computer and Intuit server will transmit the data.
- Once data has been sent, a QuickBooks Information “transmission sent successfully” screen will appear. Click “OK” and the software will get payroll updates. Once updates are complete it will take you to the **Send/Receive Data** screen.
- Under the **View Items** section click on **Payroll Confirmation Report** for the payroll date then click **View**. This will take you to the **View Items Screen**.
- Click on **Print** to print the report then click **Close**, which will take you back to the **Send/Receive Data** screen.
- Click **Close**, which will take you back to the **Employee Center/Payroll Center** screen.
-

Note: Just a reminder that you should attach the paystub or payroll report to your timesheet.

8.5.2 Employees with a Paper Check

- Click on **Print Paychecks** for the employees who have paper checks. This will take you to the **Select Paychecks to Print** screen.
- On the **Select Paychecks to Print** screen, be sure to check the bank account to be paid from and first check number for accuracy.
- Check all employees’ paychecks that need to be printed and click **OK**. This will take you to the **Print Checks** screen.
- On the **Print Checks** screen, check the printer, printer type, and check style for accuracy. Then click **Print**.

You should have successfully paid your employees and if using direct deposit submitted the information to Intuit.

8.6 Paying Tax Liabilities

First you need to know how your district pays their liabilities as some districts are on a monthly schedule, some are on a quarterly schedule, and some liabilities can be paid annually.

Retirement and health insurance benefits and payment schedules will vary by district.

If you can't find the answer, call the agency of concern and they will help you. Here are some general guidelines:

IRS (<http://www.irs.gov/>)

The IRS has 2 deposit schedules monthly and semiweekly. To determine what schedule to use, follow the information in Publication 15 pages 24-26. Most districts are monthly. (Be sure to fill out your quarterly 941 report and send in.)

Montana Withholding (https://revenue.mt.gov/home/businesses/wage_withholding.aspx)

The State of Montana has three schedules: Accelerated, Monthly, and Annual. To determine which schedule to use, follow the information in the Montana Employer's Tax Guide for Income withholding, page 5. ***(Be sure to use the M-1 coupon with all but the Annual and then you need M-3. You will fill out the M-3 at the end of the calendar year and send W-2s and 1099s)***

Montana Unemployment Contributions (<http://uid.dli.mt.gov/>)

These payments are usually made Quarterly and in May of every year they will send you a notice of rates. ***(Be sure to use the UI-5 reporting form.)***

Workers' Compensation – Montana State Fund (<https://www.montanastatefund.com/>)

Workers' Comp is usually due annually and can be paid in a couple of ways. You can either pay in three installments or in a lump sum. You will need to complete a payroll report and submit to them prior to getting your payment amount.

8.6.1 IRS Payments

- First make sure your district has completed the paperwork for a user ID and password for this site.
- Go to <https://www.eftps.gov/eftps/>.
- Click on the **Enroll** button.
- **Accept** the privacy act and paperwork reduction act.
- Then click Enroll as a Business.
- Enter the information asked for such as your EIN number, business name, and phone number.
- Enter contact information.
- Enter payment information.
- Then click on the **Review** button. Once you have reviewed, follow the steps to complete the enrollment.

Monthly or Quarterly

Using QuickBooks

- First you need to select and open **QuickBooks**.
- Next select the company and click on **Open**.
- Enter your company password and click **OK**. This will take you to your home screen.
- Next select the **Pay Liabilities** icon.
- First select the liability payment and then **View/Pay**, which should send you to liability payment screen.
- Make sure the bank account, date, and amounts are correct. Enter a memo and class, then you can either pay through QuickBooks or through the EFTPS website. The next few steps will walk you through paying through both.

Paying through QuickBooks (version 2014 or newer)

- Click on the **E-Pay** button.
- The information that you received from the EFTPS website will need to be entered here.

The screenshot shows a window titled "E-pay Login" with a close button (X) in the top right corner. The window is divided into several sections:

- Summary:** A table-like section with two columns of information:
 - Agency: I.R.S
 - Period: Nov 2014
 - Withdraw Payment: 11/26/2014
 - Reason: Federal 941 Tax Deposit
 - Payment Amou: \$1,443.84
 - Account Type: Checking
 - Bank Account: **3537
 - Bank Routing: 092105337
- Agency Login Information:** A section with the instruction "Enter the PIN and Internet Password you received from EFTPS, and your contact information." and a link "Why is this importer information?". Below this are several input fields:
 - 4-Digit PIN: [****]
 - Confirm PIN: [****]
 - Internet Password (8-12 chars.): [*****]
 - Confirm Internet Password: [*****]
 - Contact phone number: 4064296646
 - E-mail address: petroleumcd@midrivers.comThere are also links: "Forgot your login information?", "What is this used for?", and "What is this used for?". At the bottom of this section is a checked checkbox: Remember my information for n
- Authorization:** A text block stating: "I authorize the agency to electronically debit the amount identified in the Summary section from my bank account for this payment. I verify that I'm legally authorized to make this payment to the agency on behalf of this company."
- Buttons:** "Submit" and "Cancel" buttons at the bottom right.

- Then click **Submit**.

- QuickBooks will process your request and move you to the next screen.
- **Print** your confirmation and file with your records, then click **Close**.
- Then **Print** the payroll liabilities payment summary for your records
- Finally, **Print** the email from the QuickBooks Payroll service and file with the other documents for your records.

Paying through the EFTPS Website

If you have a payroll service through a pre-2014 version of QuickBooks, you can use the software to give you the amount that you owe and the breakdown just like above, but then you will report it through the website. If you do your payroll by hand, you will need your tracking sheet and if you have an outside source, you will need to know the amount from them to submit through the website.

- After you have received your PIN and password, click on the **Make a Payment** button.
- Enter your information and click on the **Login** button.
- Enter the tax type which will usually be Federal tax deposit.
- Then click **Next**.
- Enter the tax form type which will usually be the 941 Employer's Federal Tax
- Click **Next**.
- You will enter the information that is gathered from either QuickBooks or from the paystubs.
- You will need:
 - Overall payment
 - Tax payment quarter
 - Tax payment year
 - Settlement date (Remember: If you put the settlement date at least 48 hours out you can change it if there is a mistake.)
- Then click **Next**.
- On the next screen you will enter the breakdown of the overall payment.
- Then click the **Next** button.
- Now you will verify the information that you entered, and if everything is correct you will click the **Make Payment** button.
- Click the previous button if you need to make corrections to the information.
- Here is your payment confirmation information. Please **Print** this for your records.

Note: Please remember that you will still need to file your reports every quarter even if you pay this monthly. And log off every time!

8.6.2 IRS Quarterly 941 Reports

At the end of every quarter, you will have to submit a 941 report to the IRS. These are due by the 15th of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the IRS by April 15th.

You can either fill these reports out by hand or for those of you who have a payroll service with QuickBooks the software will fill out for you. If you fill these out by hand, the IRS will send you the form you need to fill out close to the end of the quarter.

- Just like before, find the **QuickBooks** icon on your desktop and click on it.
- If you are filling out the 941 Report by hand, run the following report to help. Find the **Reports** tab at the top and click on it
- Now click on the **Employees & Payroll** tab.
- Click on the **Summarize Payroll** data in Excel.
- Click on the date that corresponds to the quarter you are reporting on.
- Then click Get QuickBooks Data.
- Click on the **OK** button and be sure to click on the **Employee Journal** on the bottom of the sheets.

If your district does not use QuickBooks at all, you will need to rely on the information that you gather off each payroll/paycheck and track it either in an Excel spreadsheet or a ledger sheet. The IRS will send you a hard copy of the form needed to be filled out and filed.

You will need to track both monthly and quarterly amounts, and if you are a monthly depositor you will need to make those deposits and submit the quarterly report with both of the payments and total amounts included.

- To fill out in QuickBooks find the **Process Payroll Forms** icon on the home screen and click on it.
- Find the Form labeled Quarterly 941/ Sch.B – Employers Quarterly Federal Tax Report and highlight it then click on the **Create Form** button.
- You will select the proper filing period for the report and the quarter ending date. Then you will click **OK**.
- You may be required to also file schedule B; if not you can also print for your records.
- Mark the corresponding box if you are a monthly or semiweekly depositor.
- Check the exempt organization or government entity box as you are a government entity and it will give you the right address to send the information too.
- Now click **Next**.
- On this screen you will scroll down and make sure all of the information is correct such as the reporting period and the payments that you have made over the quarter. This is where schedule B comes in handy as well, as it will tell you what day and the amount in which you made your tax payment. Once you ensure everything is correct, click **Next**.
- On this page of the report, you will make sure the depositing schedule is correct.
- Once the information is correct, click **Next** at the bottom of the screen.

- That will take you to the **Schedule B Report** if you marked it in the beginning, or the **Instructions** page.
- Be sure to send this report to the address on the last sheet, as government agencies send to a different location than regular business.

8.6.3 Monthly or Quarterly and Annual State Withholding Payment and Reports

If you are a monthly filer your payments are due by the 15th of the following month. Some CDs pay theirs at the end of the month, not by the 15th of the following month.

Example: You are reporting for January so the payment would be due to the Department of Revenue by February 15th.

If you are a quarterly filer your payments are due by the 15th of the month following the end of the quarter.

Example: First quarter is January through March so the first quarter report would be due to the Department of Revenue by April 15th.

If you are an annual filer, your report and payment will be due to the Department of Revenue by February of the next year so for the 2020 year would be February 2021.

You can either fill these reports out by hand or for those of you who that have a payroll service with QuickBooks the software will fill out for you.

For those districts that choose to file this way can also be paid through the Montana Department of Revenue Website's TAP System https://tap.dor.mt.gov/_/. Your district must register for a username and password for the system and be sure to copy for your records and enter into either your ledgers or QuickBooks. You can use this website to do your reporting and payment.

If your district does not use QuickBooks at all you will need to rely on the information that you gather off each payroll/paycheck and track it either in an excel spreadsheet or a ledger sheet. You will need to track both monthly and quarterly (*based on how your district is scheduled*) and annual amounts and if you are a monthly or quarterly depositor you will need to make those deposits as scheduled.

Monthly deposit coupon:

	Form MW-1 <small>Rev 04-13</small>	Montana Withholding Tax Payment Voucher	<small>Please use this voucher to ensure proper credit of your payment. Also, write your account identification number and tax year on your check.</small>
	Name PETROLEUM CO CONSERVATION DIST FEIN Phone _____	Period Ending Date 12 31 2014	Account ID 4022361002WTH
Write check to DEPARTMENT OF REVENUE		Department of Revenue PO Box 6309 Helena, MT 59604-6309	
Pay online at revenue.mt.gov			

Quarterly deposit coupon:

Form MW-1 Montana Withholding Tax
Rev 04-13 **Payment Voucher**

Please use this voucher to ensure proper credit of your payment. Also, write your account identification number and tax year on your check.

Name PETROLEUM CO CONSERVATION DIST FEIN XXXXX9546
Phone _____

Write check to DEPARTMENT OF REVENUE Period Ending Date _____
Account ID 4022361002WTH

Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Amount Paid _____

Pay online at revenue.mt.gov

- Just like before, find the **QuickBooks** icon on your desktop and click on it.
- Next select the company and click on **Open**.
- Enter your company password and click **OK**; this will take you to your home screen.
- Click on the **Pay Liabilities** icon on the bottom of the screen.
- First select the **Liability Payment** and then **View/Pay**, which should send you to the liability payment screen.
- Be sure that the bank account and date are correct.
- Be sure that you have the reporting number in the memo line.
- Be sure to add your memo (I use month and year) and the class.
- Click on the **Save and Close** tab.
- Be sure to **Print**
 - payment summary
 - payment check
- Now on the **Payroll Center** homepage
 - click on the File forms
 - MW-1 Payment coupon
 - click the **Create Form** button
- Check to ensure the start date and end date are the same as the payroll reporting period.
- Click **OK** button.
- Check what type of filer your district is; most are either monthly or MW-3 filers.
- Ensure the amount matches the check, the date is correct, and that all ID numbers are correct.
- Click the **Next** button. This should take you to the instructions page.
- Be sure to send to the address listed.
- Click the **Print** button to print.
- **Print** the form and instruction sheet for your records.
- Then click **Close Window**.

Note: The Department of Revenue usually sends you a booklet with coupons in it to be submitted with your check.

MW-3 Annual Wage Withholding Tax Reconciliation 2014

Name: PETROLEUM COUNTY CONSERVATION DISTRICT
 Address: PO BOX 118, WINNETT, MT 59087
 Federal Employer ID No.: [REDACTED]
 Account ID: [REDACTED]
 Pay Frequency: [Dropdown menu]
 Due Date: 03022015

Address Change

If this is an amended return, mark this box.
 If your business has ceased and you would like your account closed, mark this box and indicate cease date

1	Number of W-2s submitted to Montana	1	3
Filing method for W-2s: <input checked="" type="checkbox"/> Paper <input type="checkbox"/> Electronic			
2	Number of Forms 1099 with Montana withholding reported and submitted to Montana	2	
Filing method for 1099s: <input type="checkbox"/> Paper <input type="checkbox"/> Electronic			
For State Use Only			
3	Total Montana income paid per W-2s and Forms 1099	3	73664.33
4	Total Montana withholding tax withheld per W-2s and Forms 1099	4	
5	Total Montana withholding tax paid	5	
6	Difference (line 4 minus line 5)	6	

May the DOR discuss this return with your tax preparer?
 Yes
 No

If yes, provide preparer name and telephone number below:
 Preparer/Title: _____ Telephone No.: _____

View details about this form | View filing and printing instructions

Save and Close | Save as PDF... | Check for Errors | Print... | **Next >>**

Here you will enter monthly or annual

You should enter whether your district files paper or electronic to the state for W-2's & 1099's

Ensure that you have the correct number of employees and contractor's listed and the wages are correct then click next.

- You will need to send the report and copies of all W-2s and 1099s to the address listed.
- Then click print
- Click on the tax form and filing instructions, then # of copies then the print button.
- Remember to have enough copies to file in district records where needed.

Note: This can also be done through the website.

8.7 Unemployment Insurance Quarterly Reporting and Payments

Just as a reminder, governmental entities need to change their rates starting July 1st. All districts will report and pay quarterly. The department of Labor & Industry Unemployment Contributions Bureau will send you a form or you can get one off their website for those districts who do not use QuickBooks payroll.

When are your reports due?

Keep the handy chart below as a reminder for when your UI reports are due.

When are my UI Quarterly Reports due?

To avoid penalty and interest charges, your UI-5 quarterly wage report and payment must be postmarked or submitted on-line by the following dates:

Quarter:	Report Covering:	Postmarked By:
1st Quarter	January, February, March	April 30
2nd Quarter	April, May, June	July 31
3rd Quarter	July, August, September	October 31
4th Quarter	October, November, December	January 31

If the due date is on a weekend or holiday, the next business day becomes the date the quarterly reports and payment must be postmarked or submitted.

- Ensure your rates are correct and note that governmental entities do not have a wage base.
- Click **Next**.
- This is the voucher that needs to be sent in with the payment.
- Click **Next**.
- This is the instructions page which tells you where you need to send the check and report. Remember to **Print** a copy for your records.

For those districts that choose to, you can use the DOL E pass system to do your reporting. Again, you will have to register for a username and password for the system.

8.8 Worker's Compensation Annual Reporting

Annually you will have to fill out a payroll report. Montana State Fund will send the instructions and forms to you, or you can register on their website and fill out online.

The next few steps will show you the instructions and forms that will need to be filled out. For those who use QuickBooks, if you run a payroll report for the reporting period it will give you the information you need.

For those of you who complete your payroll by hand, you will use your ledger sheet or Excel sheet from the reporting period.

Upon completion and submission of the report, the Montana State Fund will send you your bill, which can be paid in three installments or all at once.

8.9 Monthly Retirement and Health Insurance Reporting and Payments

Note: This section or parts of it may not apply to your district. Districts use many different options when it comes to their employee benefits.

Retirement Information

For those districts that use Montana Public Employees Retirement System (PERS or MPERA), PERS requires payments within 5 working days of payday. Follow their payment methods per their handbook.

<http://mpera.mt.gov/index.shtml>

Health Insurance Reporting

See the [Forms](#) section for reporting health insurance benefits on taxes.

8.10 State of Montana Department of Administration (DOA) Local Government Annual Financial Report

You should receive a letter and copies of this report in July or August, probably via email. If you have a year-end date of June 30, which most conservation districts do, this report will be due by December 31. If you have a year-end date of December 31, then the report will be due June 30.

8.10.1 Completing the DOA Report by Hand

Note: The following is the longer version of the process of completing the DOA report. See section 8.10.2 for a shortcut using QuickBooks reports and the BARS chart of accounts.

If you use QuickBooks, you will need the following reports:

- Previous Year Balance Sheet Report
- Current Year Profit and Loss Report
- Breakdown of all grants (you will need to separate income and expense for federal, state, and private funds, especially grant funds in your chart of accounts)
- Current Year Balance Sheet Report

Filling Out the DOA Report

To summarize, completing the report by hand and submitting it involves just filling out the form by DOA, attaching the reports above, making them all into a PDF, and submitting online. The instructions below give detailed information on filling out this report. Item numbers in this set of instructions correspond to the numbers on the report form.

Completing the Cover Page

- Fill in entity (conservation district) name
- Fill in year-end date
- Fill in entity name and mailing address information
- Fill in your contact information
- Fill in title
- Sign and date
-

Completing Page 2 of 6

- Fill in entity name at the top of page
- Fill in year-end date

1. This number is the total current assets from the previous year balance sheet report or this report from last year.

Amounts for the following will come from your profit and loss report.

2. This number is the mill levy dollars that you received from your county
3. This should not concern any conservation district.

4.
 - a. This number is the total income from federal grant (ask the funding source if you are not sure, but a few examples of federal funds are 319 Funds, Capacity Building Funds). You will need to list the source and amounts where asked.
 - b. This number is the total income you received from state grants (ask the funding source if you are not sure, but a few examples of state funds are 223 funds, administrative funds, RRC funds, etc.). You will need to list the source and amounts where asked.
 - c. This should not concern most conservation districts but this number is any funds that you may have received from a private entity. You will need to list the source and amounts where asked.
5. Examples of where this number may come from would include if you have equipment such as a tree planter or no-till drill that you rent out. It would be the fee for the rental.
6. All other income goes on this line and can be figured out by subtracting the above income from the net income line on the profit and loss report.
7. This number is the interest income you may have received.
8. Nothing needs to be done because the formula is built into the sheet. If the amount on the line is over \$750,000.00, it may trigger a notice that your CD needs to have an audit.
9. All other expenses go on this line and can be figured out by subtracting the below expenses from the total expense amount on the profit and loss report.
10. This would be any equipment that was purchased.
11. If you have a loan payment for the equipment or buildings.
12. Nothing needs to be done here because the formula is there.

Completing Page 3 of 6

13. This should not concern any conservation districts.
14. This is for if you have sold any equipment.
15. Not applicable.
16. Not applicable.
17. Not applicable.
18. Formula will fill this one in.
19. This should be zero. If it is not zero you need to describe why.
20. Nothing needs to be done. The formula will fill out here. This amount should add up to be the total assets amount on your year-end balance sheet.

Completing Page 4 of 6

- Fill in entity name.
- Fill in year-end date.

Amounts for the following come from your year-end balance sheet report.

1. This number is the amount of your mill levy funds held by the county.
2. This number is all other cash accounts, like checking, savings certificates of deposits, etc. added together.

- a. Nothing is needed to be done because the formula is there.
 - b. This should be zero. If it is not zero then you need to find the discrepancy.
3. This number is the amount of all your inventory, supplies, equipment, and property less the accumulated depreciation, etc.

Lines one through three should add up to the amount of your total assets on your year-end balance sheet.

1. This number is the amount of accounts payable you owe.
2. This should not concern any CD.
 - a. This should not affect any CD.
3. This should not concern any CD so the answer should be no.
 - a. Nothing needs to be done because the formula is there.
4. This is the amount of all expense on federal grants.
5. Include all attachments.

Completing Page 5 of 6

- Fill in year-end date.
 - Fill in entity name and mailing address information.
1. Nothing needs to be done because the formula is there.
 2. If the number is under \$500,000.00 leave blank. If over \$500,000.00 figure out the filing fee and write a check to the Montana State Treasurer in that amount.

Determination of Audit: Add page 5 line A and page 4 line 5 together, and if the total is less than \$750,000.00, fill in the line with a “no”; if the amount is more than \$750,000, fill in the line with “yes.”

Completing Page 6 of 6

Nothing needs to be done to this page.

After completing the report, make a copy for your files and mail it in or upload to their site.

8.10.2 An Easier Way to Do the DOA Report

If your conservation district has converted their Chart of Accounts to match the BARS chart of accounts, the process is far simpler. The website for information and links to upload the form is <https://sfsd.mt.gov/lgsb/>.

You can expedite filling out this form by generating the following reports from QuickBooks:

- Balance sheet for prior fiscal year
- Balance sheet for current (report due) fiscal year
- Profit & Loss

The Gross Profit from the Profit and Loss report goes on Line A of the form for LGSB, and then complete page 1 with correct contact information and signatures. Attach the printed QuickBooks reports and submit as instructed on the form.

9. GRANT AND LOAN PROGRAMS

Although funding for CD operations comes from an authority to levy a tax on real property within their district, most CDs also rely heavily on grants from state and federal government for conservation operations, projects, and educational activities. Districts also help landowners connect to grants and cost-share programs appropriate for their own projects.

9.1 DNCR Grant and Loan Programs

Note: To submit applications for DNRC grants and loans, see grants.dnrc.mt.gov/submit.

Conservation District Administrative (CDA) Grants

Established in 1981, the program supplements district administrative revenues. Eligible districts must show a financial need beyond available county revenue. Eligible expenses include CD employee salaries, “310” field inspections, travel costs, and other administrative expenses. Grant money may not be used to purchase office equipment, transferred to another district or agency, or deposited in a long-term, interest-bearing account. The application cycle is March 1 – April 15, and the grants are awarded the following fiscal year.

Conservation District Planning and Project Grants

Established in 1981, this program is funded by one-half of 1 percent of the coal tax revenue. Fundable projects include, but are not limited to, management programs for saline seep and pollinator habitat, streambank stabilization and erosion control, no-till equipment, water and irrigation projects, technical and administrative assistance, education, and soil survey acceleration. Grant applications are reviewed, ranked, and funded quarterly by the Conservation District Advisory Council (CDAC).

310 Administrative Grants

CDB distributes funding annually to CDs based on the number of 310 applications processed. Funds can be used for 310 associated costs, such as supervisor expenses, administrative salary, supplies, and equipment.

310 Technical Assistance

Technical assistance grants are available to hire professional contractors to develop 310 specifications and design criteria, engineering reviews of complex 310 projects, and other engineering services.

Legal Assistance

CDB provides legal assistance to districts. Contracted attorneys are available for work as needed. Funds may be used for contract review, legal services, legal advice, legal letters and memos, legal research, CD defense, and 310 legal work.

Conservation Education Mini-Grants

Grants up to \$500 are available for teacher-initiated classroom projects that address natural resource issues.

Grant and Loan Programs, Resource Development Bureau

Reclamation and Development Grants Program (RDG)

The RDG program provides funding for projects that reduce or eliminate impacts from mining activities, develop natural resources, and improve or protect public health, safety, welfare, and resources. The grant and loan programs administered by the bureau total over \$340 million in bond authority and over \$10 million in grants each biennium. Eligible applicants include units of state government and local political subdivisions. Examples of funded projects include mine reclamation research and cleanup, nonpoint pollution control, and oil well plugging and abandonment.

Renewable Resource Grant and Loan Program

This program offers funds for qualifying projects each biennium. The current program offers funding for projects that encompass all renewable resources. Governmental entities, including conservation districts, may apply to the program to obtain funding for community resource-related projects including water and sewer systems, irrigation system rehabilitation, reforestation, urban forestry, erosion control, recreation access, and groundwater assessment projects.

Up to \$10,000 is available, per project or activity, for the implementation of watershed planning activities. Funds are not intended for site-specific design and construction projects or permanent staff.

Rangeland Improvement Loans

The Rangeland Improvement Loan Program was started in 1979 as part of the Rangeland Resource Program (MCA 76-14-111). It makes low-interest loans available to Montana's farmers and ranchers for rangeland improvements and development and provides low-interest loans as an incentive for private landowners to undertake range improvement practices.

Conservation district supervisors are responsible for reviewing applicants for feasibility and prioritizing applications for referral to the Department of Natural Resources and Conservation (DNRC), based on the criteria as per MCA 76-14-114. Supervisors will notify applicants of the action taken within 5 business days, and they will forward the application with recommendations to the DNRC within 5 business days.

As of January 2023, the current interest rate is 2.5 percent, the maximum loan amount is \$100,000, and repayment is scheduled for a maximum of ten years with annual installments.

For more information, contact Stacey Barta at sbarta@mt.gov or 406-594-8481 or at dnrc.mt.gov/Conservation/Grant-and-Loan-Programs/Loans/Rangeland-Resource-Loans.

Aquatic Invasive Species Grants

DNRC, in coordination with the Montana Invasive Species Councils, offers state-funded grants for the prevention and control of aquatic invasive species (AIS).

9.2 Department of Environmental Quality Grants

Water Quality Grant Programs, Department of Health and Environmental Sciences

Clean Water Act—Section 319

In July of 1989, Montana received EPA approval of the statewide nonpoint source (NPS) pollution management program. The 319 grant program, used extensively by conservation districts, provides financial assistance for water quality project implementation, education, monitoring, and demonstration of new technology. These funds, administered by the DEQ, can be used to cost-share landowner costs for project participation.

9.3 Department of Agriculture Grants and Loans

Grant and Loan Programs, Departments of Agriculture and Livestock Noxious Weed Trust Fund

Funded through a statewide 1 percent herbicide surcharge and \$1.50 per vehicle weed fee, the fund has an estimated \$1.2 million available for projects in 1990. Trust fund program grants are available to communities, weed control districts, research scientists, and other individuals conducting weed management projects or research. The grant application period is from November 1 through December 15. Contact Noxious Weed Coordinator, 406-444-2944.

Growth Through Agriculture—Seed Capital Loan Program

This program is designed to enhance the availability of capital for agricultural businesses. These funds are specifically intended for the commercialization and marketing of new and innovative agricultural products or processes. For more information, contact Marketing Bureau, Montana Department of Agriculture, 406-444-2402.

9.4 Department of Fish, Wildlife & Parks Grants

Upland Game Bird Habitat Enhancement Program

In 1989, the Montana Legislature enacted legislation authorizing FWP to establish an Upland Game Bird Habitat Enhancement Program. The program provides cost-share funds for the establishment of nesting cover, food plots, and shelterbelts for winter cover. The program is funded by a portion of the license fees collected from bird hunters and is targeted for improved habitat for pheasants, gray partridge, and sharp-tailed grouse. Contact FWP at 406-444-2612.

Future Fisheries Improvement Program

For over two decades, FWP's Future Fisheries Improvement Program has worked to restore rivers, streams, and lakes to improve and restore Montana's wild fish habitats. Between \$500,000 and \$650,000 are available each year for projects that revitalize wild fish populations. Contact the Future Fisheries coordinator at 406-444-2432.

9.5 Tax-deductible Contributions

CDs are empowered to receive contributions to carry out the work of the district, and these contributions are tax-deductible to the donor. This ability is spelled out in Montana Law Section 76-15-403 (8) and the Internal Revenue Code Section 170(c)(1).

The Montana law specifically allows conservation districts to “accept donations, gifts, and contributions in money, services, or otherwise from the United States, from the state, or from any other source, and use or expend funds or other contributions to conduct its operation.”

The Internal Revenue Code allows contributions to governmental units such as states and political subdivisions to be tax-deductible to the donor, provided the contributions are used for exclusively public purpose. In addition, under section 115(1), income to governmental units is not taxable. Districts that receive contributions must report in writing to the donors to recognize the value of the contribution. For non-cash contributions, determining the value may require appraisals.

Taken together, these laws mean that conservation districts can solicit contributions from private sources and the contributions will be tax-deductible to the donor just as if they were made to a 501(c)(3) entity. The contribution must be used exclusively for public purpose. Because of the nature of work in the conservation districts, this requirement generally would not be an issue. In addition, there is no tax reporting requirement.

Individual conservation districts can obtain a Governmental Information Letter from the IRS to share with potential donors. This letter, which will be addressed to the applying district, provides assurance to donors that their contribution will be deductible. To obtain the letter, call the IRS at 877-829-5500, and have your district’s taxpayer identification number and address handy. Currently, when you get the IRS automated answering: Query 1-select option 4, Query 2-select option 2.

A copy of a governmental information letter can be found here:

dnrc.mt.gov/_docs/conservation/CDBureau/cd-resource-documents/RVCD_IRS_Ltr.pdf

10. CONSERVATION DISTRICT SUPERVISORS

Conservation districts (CDs) are subdivisions of state government, public bodies with certificates of organization issued by the Secretary of State. Each district is governed by a board of supervisors.

Key features of a board of supervisors:

- Five supervisors are elected in the general public election.
- Supervisors are elected on a county-wide basis to a four-year term.
- Some CDs have residency ordinances and have seven regular supervisors.
- Supervisors have roles and duties.
- Annually, each board elects a chair, who leads the district throughout the year.
- Also elected annually are a vice-chair, treasurer, and secretary.

10.1 Urban Supervisors

Two urban supervisors are appointed by incorporated municipalities within the district, unless the conservation district has a supervisor residency ordinance. If a CD has a residency ordinance, there are five elected in their areas, and two appointed urban supervisors. If a CD doesn't have municipalities originally in their boundaries, then they only have five elected supervisors, or seven for CDs with residency ordinances.

Responsibilities and requirements for urban supervisors:

- Urban supervisors represent all municipalities in the district.
- Urban supervisors must be residents of municipalities within the district and are appointed by the incorporated municipalities.
- Urban supervisors serve a three-year term.
- Both urban and elected supervisors have the same powers.

Note: Districts without incorporated municipalities have a maximum of five supervisors but may request a change to seven-member elected board.

10.2 Associate Supervisors

CDs may also appoint an unlimited number of local individuals to serve as associate supervisors.

Roles and responsibilities of associate supervisors:

- Associate supervisors are not voting members.
- Associate supervisors assist district supervisors by providing their experience or advice.
- Associate supervisors serve as an entry point and training ground for people who may eventually become district supervisors. Best of all, associate supervisors can help with the workload of the district.

10.3 Supervisor Roles

Roles and responsibilities of conservation district supervisors:

- They *are* public officials.
- They *shall* take oaths of office.
- They *may* employ staff.
- They *shall* determine staff duties and compensation.
- They *may* delegate authority.
- They *shall* provide records of all proceedings.
- They *shall* provide for an annual audit.
- They *follow* rules of conduct for public officers and public employees. MCA 2-2-104. 2-2-104.

10.4 Chair Position

The role of the chair is to provide leadership to the board and to ensure the group operates efficiently, effectively and in an orderly manner.

Duties of the chair:

- Supervises district staff.
- Assists the district administrator in developing agenda items for board meetings.
- Presides at all meetings of the full board in accordance with Sturgis Parliamentary procedures.
- Unlike with other boards, CD chairs have voting privileges.
- Starts the meeting on time and encourages all board members to be on time for the meeting.
- Introduces board members and visitors. Determines if any visitors would like to be called upon under "Open Mic."
- Follows Open Meeting rules: (MCA 2-3-201-221)
 - A meeting means the convening of a quorum, whether corporal, or by means of electronic equipment (phone) to hear, discuss, or act upon a matter.
 - All meetings must be open to the public.
- Coordinates the board's public statements representing the position of the board and issues statements to the press when appropriate. Ensures that CD-related actions by the supervisors/employees represent the majority opinion of the board.
- Keeps the board focused on the mission, vision, and goals of the board. Delegates assignments and duties to other board members.
- Signs, approves, and manages business matters of the board.
- Performs other duties as assigned by the board.

10.5 Vice-Chair

In the absence of the chairperson, the vice-chair assumes all duties and responsibilities in conducting the meeting.

10.6 Treasurer

The role of the treasurer is possibly the most important position on the board. The treasurer is responsible for keeping full and accurate records of all financial transactions and providing oversight of the conservation district finances.

Duties of the treasurer:

- Prepares a “treasurer’s report” in writing to be presented at each regular meeting (per state law).
- Arranges for bank statements to be sent to their address, to ensure continuity with the check registry in the office.
- Keeps complete financial records.
- Reviews/approves claim vouchers submitted by supervisors and employees, bills to be paid, and other expenses. (It’s recommended to do this prior to the board meeting in order to answer any questions that arise).
- Assists with and/or develops the conservation district budget.
- Per state law, procures surety bond for all officers and employees who are entrusted with funds or property.
- Typically has signatory authority on checks. Per state law, each check should have two supervisor signatures.

Note: Some districts have their main employee prepare the treasurer’s documents.

10.7 Secretary

This is an optional board position. In most cases, the administrator acts as the secretary. Several CDs combine the responsibilities of secretary and treasurer.

Duties of the secretary:

- Notifies board members of each meeting.
- Places business items on the agenda.
- Keeps the board meeting minutes.
- Records committee actions and correspondence on behalf of the board.
- Documents all forms of communications and prepares district reports.

10.8 Oath of Office

When a new supervisor is elected, an Oath of Office must be filed with the county. This document will need to be notarized or be completed by an approved officer. This document will also need to be completed every election cycle for supervisors who are re-elected.

10.9 Meetings

Note: Please also see Appendix B: Open Meetings Law.

What's considered a meeting?

A "meeting" means the convening of a quorum of the supervisors described in MCA 2-3-203, whether corporal or by means of electronic equipment, to hear, discuss, or act upon a matter over which the district has supervision, control, jurisdiction, or advisory power. However, the Act is broad enough to include any informal gathering where there may be a majority of supervisors present, which constitutes a quorum, conducting business. As such, it is considered a meeting and must be open and noticed.

Open Meetings

According to Montana statute **MCA 2-3-201**, all meetings are to be **open** to the public. The legislature finds and declares that public boards, commissions, councils, and other public agencies in this state exist to aid in the conduct of the peoples' business.

Notice of Meetings

All meetings need to be noticed. The notice should clearly state the date, the time, and the place of the meeting. DNRC advises that consistency is the key. If your district posts a meeting notice, it should be done at least seven days prior to regular meetings and at least 24 hours prior to special meetings. It should be posted in the same place each time/month. If your district notices it in the paper, on a website, or elsewhere, it should be done consistently as well.

So, any time supervisors get together to conduct business such as board meetings, 310 inspections, annual/long-range planning sessions, etc., and there is a quorum (including those on a conference call), these meetings must be open to the public. (With 310 team inspections, anyone [public] besides the team members must obtain permission from the landowner prior to accessing private land.) This can pose an issue if additional supervisors attend for either training or just to look at the project. If so, just notice it normally.

Closed Meetings/Executive Session

There are few situations where a meeting may be closed according to statute (MCA 2-3-203). The chair may close the board meeting to discuss the following:

- Personnel matters, such as salaries, evaluations of employees, disciplinary actions, and/or pending legal problems.
- Matters of individual privacy and then if and only if the presiding officer determines that the demands of individual privacy clearly exceed the merits of public disclosure. The right of individual privacy may be waived by the individual to whom the discussion pertains and, in that event, the meeting must be open.
- A strategy to be followed with respect to litigation when an open meeting would have a detrimental effect on the litigating position of the public agency.

Public Recording

Sometimes reporters or private individuals take pictures or video of board meetings. Those doing so may not be excluded from any open meeting and may not be prohibited from taking photographs, televising, or recording such meetings. *However*, the presiding officer (chair) may assure that such activities do not interfere with the conduct of the meeting.

10.10 Meeting Minutes (2-3-212)

The public participation in governmental operations section of the law (2-3-212) states that minutes **shall be kept** and **shall be available** for inspection by the public. A signed copy of the minutes should also be supplied to the DNRC and the county clerk and recorder.

Minutes are more than a summary of actions; they are a permanent historical document describing all conservation district business and events. They record decisions made, projects accomplished, policies set, and the people involved or affected. Minutes also provide documentation that a conservation district conducted business according to the laws and rules it is required to follow.

Minutes should include the title of the group that is meeting; the date, time, and venue; the names of those in attendance (including staff); and the agenda. The minutes should follow the content and order of the agenda, with a basic summary sentence or two for each item, along with the name of the person who presented it.

An outside general member of the public should be able to read the minutes and get a good idea of what happened at the meeting. Note late arrivals and early departures, because an important point may hinge on whether a certain person heard certain discussion.

Votes taken should appear in their place of order in the agenda. Generally, record what happened: "Action: motion made, seconded, and carried." There is one exception: When the board approves executive compensation or a transaction with a board member, that action should be recorded along with the names of those who voted for and against, the information provided on which they based their decision, and the outcome. This additional detail can help establish a rebuttable presumption that the action was reasonable and can help avoid IRS sanctions.

The person taking the minutes should sit near the chairperson or in a position to hear every word that is said. If minutes are amended or corrected at the meeting at which they are read, the corrections should be put in red ink, or the amendments should be written on a separate page to be attached. **No minutes should be rewritten after they have been read.** They should stand as corrected.

Immediately obtain copies of all papers read or discussed at the meeting and write up the minutes as soon as possible.

Minutes must now be kept of closed (executive) sessions. Minutes should be available upon request, even if they are in draft form and have not been approved by the governmental body.

2-3-212 (4) Any time a presiding officer closes a public meeting pursuant to 2-3-203, the presiding officer shall ensure that minutes taken in compliance with subsection (2) are kept of the closed portion of the meeting. The minutes from the closed portion of the meeting may not be made available for inspection except pursuant to a court order.

Some helpful guidelines on minutes:

- No official business decisions should be made without a quorum. Minutes should reflect whether a quorum was present. List names of those present (first and last names) and whom they represent, the presiding officer, etc.
- Minutes should be on letterhead and should include the date and type or purpose of meeting.
- Each page should be numbered, and the date of the meeting should be included on each page. This is useful if the pages ever become separated and in retrieving electronic documents.
- Approval of previous month's minutes should be documented. It should be noted that a member's absence from the meeting for which minutes are being approved does not prevent the member from participating in their correction or approval.
- By voting to approve a set of minutes, you are not attesting that you were in attendance during that meeting. Rather, you are voting to approve the minutes based on the trusted accounts of your counterparts and your review of the formatting of those minutes. Therefore, you are absolutely permitted to vote in favor of approving minutes for a meeting even if you were not in attendance.
- Document approval of the financial report, including income and disbursements. Document approval to pay bills. The treasurer should report in writing at each regular meeting and as often at other times as the supervisors may request the amount of money on hand and the receipts and disbursements since the last report.
- Generally, describe the essence of the discussion and include the outcome of the discussion or leave it out. It is not necessary to state in the minutes that "so-and-so said . . .," but it is important to use full, complete sentences so the reader can follow the basic meaning of the discussion.
- Reports given by partners or outside agencies/individuals should be reported. It is important to describe the discussion at least generally. Do not merely state that "Ms. Y gave a report." Include any board action because of the report. Remember an outside individual reading the minutes should be able to follow and comprehend basic subject matter presented.
- Record all motions and/or action with special attention stating exactly what motions were made and their disposition (carried, defeated, tabled, etc.). It is conventional to include the names of persons making motions and seconds. It is a good idea to state specific dissention on contentious issues. Ex: Jones moved to approve the treasurers report as submitted. Smith seconded. Motion carried. King and Brown dissenting.

- Don't editorialize. Statements such as "a lengthy discussion" or "lively discussion" or "we listened to an excellent presentation on" should be omitted. Minutes should not include the writer's opinion – just the facts.
- The minutes don't necessarily have to be written in chronological order. If using subheads or rearranging the order makes the minutes clearer, do it. However, anything publicly posted should be noted in the minutes. If no report was given, note that.
- Note the time and date of the next scheduled meeting.
- Since minutes are open to the public, keep confidential information out of the minutes. CD employee's wages are open to the public. Reasons for personnel actions are not necessarily open to the public.
- Public comments. Document the names of those making comments and a summary of what was said.
- A signature of the writer and the chair can be used if desired.

Submitting meeting minutes to county clerk and recorder

MCA 7-1-204. Board minutes. An administrative board, district, or commission created under 7-1-201 through 7-1-203 shall submit the minutes of its proceedings within 30 days after the minutes have been approved by that body for electronic storage and retention in accordance with the provisions of Title 2, chapter 6, part 12. The administrative board, district, or commission shall submit the minutes for electronic storage to the county clerk and recorder of each county within the jurisdiction of the administrative board, district, or commission.

11. 310 LAW: NATURAL STREAMBED AND LAND PRESERVATION ACT

References: (Section 75-7-101 through 124, MCA)

Conservation districts are required by law to administer the Natural Streambed and Land Preservation Act (SB 310), also known as the “310 Law.” Any individual or corporation proposing construction in a perennial stream must apply for a 310 permit through the local conservation district.

11.1 Purpose of the Law

It is the policy of the state of Montana that its natural rivers and streams and the lands and property immediately adjacent to them within the state are to be protected and preserved to be available in their natural or existing state and to prohibit unauthorized projects and, in so doing, to keep soil erosion and sedimentation to a minimum, except as may be necessary and appropriate after due consideration of all factors involved. Further, it is the policy of the state to recognize the needs of irrigation and agricultural use of the rivers and streams of the state of Montana and to protect the use of water for any useful or beneficial purpose as guaranteed by the Constitution of the State of Montana. (Section 75-7-102, MCA.)

11.2 Role of the Conservation District

The district board of supervisors administers the 310 law. A person planning a project must contact the conservation district office to obtain a permit application, and the permit must be approved prior to any activity in or near a stream.

11.3 Model Rules

Model rules and minimum standards for implementation of the law were established by the Montana Board of Natural Resources and Conservation (BNRC). Each district is required to hold a public hearing prior to adoption of project guidelines that meet or exceed the minimum standards adopted by BNRC.

11.4 Application Procedure and Timeline

After an application is submitted to the conservation district office, district supervisors must determine within five days of their meeting whether the proposed activity is a project. If the activity is determined to be a project, a team comprised of a district supervisor or representative, a fisheries biologist or other representative of Montana Fish, Wildlife & Parks (FWP), and the landowner or representative conduct a site inspection. The supervisors have 60 days from the date of application to approve or deny the permit.

Administration of the permit program requires an indefinite amount of time and paperwork by supervisors and district clerks. Application, team inspection, complaint, and board decision

forms must be filled out, and additional time is spent on-site inspections. There is no charge for a 310 permit.

11.5 Violations

Failure to obtain a 310 permit may result in a misdemeanor or civil penalty²¹ charge and a fine of \$25 to \$500 for each day that the person continues the unauthorized activity. Additionally, restoration of the damaged stream may be required.

Activities Requiring a 310 Permit

- Culverts—installation and removal
- Bridges—installation and removal
- Riprap
- Diversions
- Dams
- Equipment crossings
- Pond construction
- Dredging
- Channel changes
- Fords
- Any other activity that physically alters or modifies the bed or banks of a perennial stream

11.6 Who Must Apply?

Any **nongovernmental** entity that proposes to alter or modify the bed or banks of a perennial stream on public or private land must apply. However, **governmental** entities must instead comply with the Stream Preservation Act of 1963 administered by the FWP. These permits are known as SPA124 permits.

11.7 Role of the Conservation Districts Bureau, DNRC

Upon request, the Conservation Districts Bureau provides technical and legal assistance to the districts.

For more information, contact:

DNRC/CDB
PO Box 201601
1625 Eleventh Avenue
Helena, Montana 58620-1601
406-444-6667 Helena, 406-232-6358 Miles City

11.8 Emergencies (Emergency Form 275)

The 310 Law contains a provision to handle actions necessary to safeguard life or property, including growing crops, during emergencies. Encourage the person to notify the conservation district immediately in an emergency. Supervisors can help you make the best decisions for the person and for the water resources. If a person must take emergency action, notify the conservation district in writing within 15 days of the action taken explaining what was done and why. The emergency action will be reviewed by the conservation district, which will decide whether the action was appropriate, must be modified, or must be removed and/or replaced.

11.9 Complaints-Activities Done Without a Permit (Complaint Form 274)

It is a **misdemeanor** to initiate a project without a permit, to conduct activities outside the scope of the permit, to violate emergency procedures, or to use prohibited materials in a project. Upon conviction of a misdemeanor, a person may be punished by a fine up to \$500 or by a civil penalty not to exceed \$500 per day for each day the person continues to alter the stream. In addition, at the discretion of the court, the person may be required to restore the damaged stream as recommended by the conservation district to as near its prior condition as possible.

11.10 Detailed Information on the 310 Permit Program

For more detailed information on the 310 Permit program, please see the following:

- Your conservation district's Rules for Implementation.
- The appropriate section of the Montana Code (Section 75-7-101 through 124, MCA)
- DNRC website at dnrc.mt.gov/Licenses-and-Permits/Stream-Permitting/

12. MONTANA WATER RESERVATIONS

When the Montana Water Use Act was passed in 1973, the option to reserve water became a major component of the water law. The law provides for the establishment of reservations of water by public entities for beneficial uses that are necessary and shown to be in the public interest.

In 1978, to ensure an adequate supply of water for future agricultural and other uses, the Montana Board of Natural Resources and Conservation granted water reservations in the Yellowstone River Basin to conservation districts and other government entities. Since that time, water reservations have also been granted to conservation districts in the Lower Missouri River Basin, the Little Missouri River Basin, and a portion of the Upper Missouri River Basin. See section 11.3 for a listing of the districts in each of these basins that have been granted reservations that are available for water users. (Not all conservation districts participate in the Water Reservation Program.)

Montana's water reservation law provides an opportunity to legally allocate water for future consumptive uses as well as to maintain instream flows to protect water rights, aquatic life, and water quality. A basin-wide system of water reservations is considered a strong basis for protecting Montana's interests relative to those of downstream states.

The conservation districts' water reservations are used for agricultural irrigation and, in some districts, for stock watering. Districts rely on land users within the basin to develop the water resource and put the reserved water to use. CDs should encourage land users and resource managers to apply for reserved water for new or supplemental irrigation projects.

References

- Montana Water Use Act—Reservation of Waters (Section 85-2-316, MCA)
- Board of Natural Resources and Conservation Order
- Conservation District General Water Reservation Plan
- Water Reservation Rules (ARM 36.16.101 through 118)

12.1 Water Reservation FAQs

Does a reservation constitute a water right?

A reservation is subject to protection under the Montana Water Use Act and is an appropriate water right protected by law. In the case of the conservation districts, the right is held by the district on behalf of the individual users. Individuals will then apply to the district when they have plans to put water to use. A water user receives an authorization or permit in their name from the district for the right to use a portion of the water. This authorization is a legal document granting them authorization to use a portion of the district's reserved water.

Legally, this is the same as when an individual obtains a permit from the Department of Natural Resources & Conservation (DNRC) to use water.

According to Montana state law, Board of Natural Resources and Conservation order, and district policy, the reserved water use authorization cannot be arbitrarily taken away from a water user. The water user is just as protected from losing their right to use water as is a water user holding a permitted water right. Both the district and the water user must adhere to certain rules regarding the water reservation. These rules are based on state statutes, board rules, and district administrative procedures.

What is the priority date of a reservation?

Each water reservation has a priority date as established by the Montana Board of Natural Resources and Conservation (BNRC).

Yellowstone River Basin:

The first board order to establish water reservations on any river in Montana was issued in December of 1978 for the Yellowstone River Basin. The order reserved water for municipal use, irrigation, off stream storage, and instream flow. In this basin, qualified individual users can make use of a portion of the conservation districts' reserved water and take advantage of the December 15, 1978, priority date. Municipal uses were given priority over all other reserved water uses.

Reservations of water for instream flows were given priority over the conservation districts' reservations above the mouth of the Bighorn River. For the conservation districts below the mouth of the Bighorn River, including the watershed of the Bighorn River, the districts' water reservations were given priority over the instream flow reservations.

Upper and Lower Missouri Basin and Little Missouri Basin:

In 1985 the Montana Legislature directed the Department of Natural Resources and Conservation to initiate a proceeding to reserve water in the Missouri and Little Missouri River basins. Due to the vast size of these basins, the proceeding was split into the upper and the lower Missouri River Basin, with Fort Peck Dam the dividing point. Water reservants in the Missouri River Basin have a July 1, 1985, priority date. The upper Missouri River Basin conservation district water reservations are junior in priority to instream flow reservations. In the lower and Little Missouri Basins, district reservations have priority over instream flows.

Who can apply to the conservation district to use reserved water?

Any entity can apply to the conservation district to use reserved water.

What information is required on the conservation district application for reserved water use?

The reserved water use application requires the applicant to provide the following information for the proposed irrigation development: legal land descriptions of point of diversion and place of use, source of water, number of acres to be irrigated, flow and volume of water to be used, design information, and the period of water use. A detailed map of the project must also be included.

What is the advantage of a reservation?

A reservation, once granted, sets aside water for a particular use. Eligible projects can appropriate the water long after the reservation has been granted and still take advantage of the early priority date.

What is the responsibility of the conservation district if granted a water reservation?

A reservant must show diligence in putting the reserved flows to use. So far in Montana, reservations have been granted in the Yellowstone River, Missouri River, and Little Missouri River basins. The Yellowstone River basin conservation districts have been administering their reservations since 1979. In this basin, the conservation districts receive applications for reserved water use for specific irrigation projects or other approved uses. The district coordinates with the department in inspecting the project site and preparing a detailed development plan. The district has the option to approve, approve with modifications, or deny the application. If approved, the detailed development plan is sent to DNRC for approval. The district also is responsible for maintaining records of the individual projects that are approved and preparing annual and periodic reports.

What is the difference between the reservation process and the system of appropriating water by means of a provisional permit?

Provisional water use permits are awarded to individuals as well as public entities. Water appropriated under a provisional permit must be put to beneficial use shortly after the permit is granted (1 to 2 years). Reserved water is set aside for future use and may be put to use at any time after it is reserved. The priority date of a provisional water use permit is the date the application was received by the department, while in the Yellowstone River Basin the reserved water priority date is December 15, 1978, and in the Missouri and Little Missouri basins, reservations have a July 1, 1985, priority date.

12.2 Water Reservation Contacts

For information on the Yellowstone River, Missouri River, and Little Missouri River basins, contact:

Yellowstone River Reservations

Randell Hopkins

DNRC-CDB Miles City

406-232-6359

Randell.Hopkins@mt.gov

Missouri River Reservations

Ann Kulczyk
DNRC-RDB Glasgow
406-228-4129
AKulczyk@mt.gov

For information on other basins, contact DNRC's Water Resources Division in Helena at 406-444-6601.

12.3 Conservation District Water Reservation Basins

Yellowstone River Basin:

Big Horn CD	Prairie County CD
Carbon CD	Richland County CD
Custer County CD	Rosebud CD
Dawson County CD	Stillwater CD
Little Beaver CD	Sweet Grass County CD
Park CD	Treasure County CD
Powder River CD	Yellowstone CD

Upper Missouri River Basin:

Chouteau County CD	Lower Musselshell CD
Fergus County CD	Pondera County CD
Glacier County CD	Toole County CD
Judith Basin CD	Valley County CD
Liberty County CD	Big Sandy CD

Lower Missouri River Basin:

Blaine County CD	McCone CD
Richland County CD	Roosevelt County CD
Daniels County CD	Sheridan County CD
Liberty County CD	Valley County CD
Big Sandy CD	

Little Missouri River Basin:

Carter County CD	Wibaux CD
Little Beaver CD	

13. MARKETING AND COMMUNICATIONS

CDs have a legal obligation to voters to communicate how their taxpayer dollars are being used to conserve natural resources. Strong communication creates transparency in government and trust (and support) among citizens.

This section provides an overview of marketing your district and provides guidelines for media relations and working with your legislators. MACD and DNRC offer communications trainings and can assist with your communication efforts.

13.1 Marketing and Outreach

CDs should invest in outreach because it can increase capacity, improve participation at the local level, and build a platform for districts to promote services and programs and advocate their values.

Many conservation districts provide outreach to a specific audience, but how do you communicate with a non-traditional, broader audience about the great work your district does in your community? MACD's Education Committee-Outreach Working Group responded to this question by developing a customized communications toolkit for Montana CDs. The toolkit is a collection of resources that includes planning resources, templates, design resources, and messaging tips that provide a starting point for telling your district's story—all while promoting a unified message for Montana's CDs.

membership.macdnet.org/communications-toolkit

13.2 Public Relations and Media

Skillful work with the media can help gain public visibility and support. Great media coverage can attract volunteers and result in new partnerships with other conservation organizations.

Public relations encompass all external communications, including both paid and earned media. While most districts do not have a budget for paid advertising, earned media costs nothing and is more credible (although it can be time-consuming).

Tips for working with the media:

- Understand what a newsworthy story is and is not.
- Personalize your pitch. Build relationships with reporters who cover natural resources.
- Have high-resolution photos on hand that illustrate the success of an event or help readers visualize your project or issue.
- Alert media one to two weeks before a scheduled event and make phone contact one or two days before the event.

Press releases are an effective way to garner earned media and get your message out. In your press releases, highlight events, projects, public/private partnerships, and conservation successes. Be creative with your content. Highlight quotes from residents and public interest stories. Readers will remember stories they can identify with.

Consider these key points when writing a news release:

- Lead with the most important facts.
- Answer the five questions of who, what, when, where, and why.
- Be brief, factual, and lively.
- Let the facts tell the story and avoid opinion.
- Keep paragraphs and sentences short.
- Paint a picture.
- Use statistics when available.
- Avoid complex words and jargon.
- Keep the content to one or two pages.

Be prepared in the event you are asked to do an on-air interview. Study the facts and think about critical points you would like to highlight. Prepare yourself for any negative feedback and to respond appropriately.

13.3 Communicating With Your Legislators and Testimony Guidance

A personal visit is the most effective way to communicate directly with your elected officials. You may do this either individually or with a group. Don't be bashful; personal visits are easy to set up.

Legislators will often meet with their constituents locally, but it is also very effective to bring your message directly to the State House. This type of visit will underscore the importance of the issue you wish to bring to his/her attention, but it also allows you to have their full attention for your issue.

If you are going to be in Washington, D.C., call the member's office as far in advance as possible. Generally, the appointment secretary will require some written information on the issue(s) you will be discussing, who will be attending, etc. If you are unable to arrange a meeting with your congressman, ask if you can meet instead with the pertinent staff member covering the issue at hand.

Some tips for communicating with your legislator:

- Know your issue.
- Don't stay too long.
- Follow-up is important.
- Keep it short and simple.

Tips for in-person or zoom testimony:

- Keep remarks brief.
- Detailed Schedule - Know when you are presenting (either scheduled or public comment) and arrive early. Committees can run ahead or behind schedule.
- Determine ahead of time who will testify and how.
- If you are testifying in-person, consider bringing handouts or copies of your presentation or testimony.
- Stay until the end of your agenda item, as they may ask you back for questions.

Beginning and ending in-person or zoom testimony

Congress and the Montana Legislature conduct committee hearings in a formal way. When testifying either in-person or on zoom, use the script below to begin and end your testimony:

- “Good Morning/Afternoon Mister/Madam Chair(man/woman) and members of the committee.”
- “For the record, my name is _____.” Spell out your LAST NAME.
- “I am here today representing _____ (entity + brief description).”
 - Actual Testimony
 - PROPONENT / OPPONENT / INFORMATIONAL
- “Thank you for your time. I am available for any questions you may have.”

14. GLOSSARY AND ACRONYMS

Agricultural Conservation Easement Program (ACEP): An NRCS program, the Agricultural Conservation Easement Program (ACEP) helps landowners, land trusts, and other entities protect, restore, and enhance wetlands, grasslands, and working farms and ranches through conservation easements.

Application for Assistance: A request from a client to the conservation district or to NRCS making known a need and desire for technical assistance.

Area Association: A grouping of conservation districts. Statewide there are six area associations of conservation districts in Montana. They were formed to provide communication and cooperation between conservation districts, secure consensus on natural resource issues, inspire supervisors to greater leadership, and act as liaison with the Montana Association of Conservation Districts.

Best Management Practices (BMPs): The most effective practices or combinations of practices to reduce nonpoint source pollution to acceptable levels. BMPs are developed locally.

Clean Water Act (CWA): 1972 law also known as the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

Compliance Memorandum of Agreement: An agreement between the local conservation district, Conservation Districts Bureau, and Montana Department of Health and Environmental Sciences detailing responsibilities for nonpoint source pollution control programs.

Confined Animal Feeding Operation (CAFO): Area where livestock are confined and fed.

Conservation Districts Bureau (CDB): A bureau under the Conservation and Resource Development Division of Department of Natural Resources and Conservation, responsible under state law (Section 76-15-101 through 810, MCA) to assist and supervise Montana's 58 conservation districts and 30 grazing districts.

Conservation District Cooperator: An individual, group of people, or representative of a unit of government who has entered into a working arrangement or cooperative agreement with a conservation district to work together in planning and carrying out resource use, development, and conservation on a specific land area.

Conservation Plan: A locally approved record of decisions made by the land user regarding the conservation of soil, water, and related plant and animal resources for all or part of an operating unit. Conservation plans also include resource material requested by a land user.

Conservation Reserve Program (CRP): A provision of the 1985 Food Security Act that encourages farmers to plant grass and/or trees on highly erodible cropland through 10-year contracts with the U.S. Department of Agriculture.

Conservation Use Acres (CU): Underseeded acres used to maintain cropping history in acreage reduction programs.

Cooperative Agreement: An agreement between a conservation district and a landowner or operator located in the district to provide technical assistance for soil and water conservation.

Conservation Innovation Grants (CIG): An NRCS Program where public and private grantees develop the tools, technologies, and strategies to support next-generation conservation efforts on working lands and develop market-based solutions to resource challenges. Grantees must match the CIG investment at least one to one.

Conservation Stewardship Program (CSP): The NRCS Conservation Stewardship Program (CSP) helps landowners build on their existing conservation efforts while strengthening their operation. Whether they are looking to improve grazing conditions, increase crop yields, or develop wildlife habitat, NRCS can custom design a CSP plan to help landowners meet those goals.

Cooperator: A landowner or operator who has signed a cooperative agreement with the conservation district.

Coordinated Resource Management Planning (CRMP): A process to help landowners, agencies, and resource users coordinate solutions to natural resource problems occurring over mixed land ownerships.

County Executive Director (CED): An employee of the Agricultural Stabilization and Conservation Service (CFSA) who is responsible for all CFSA personnel and programs in a county.

Department of Environmental Quality (DEQ): State agency that is charged with protecting a clean and healthy environment as guaranteed to state citizens by the State Constitution. Their goal is to protect public health and to maintain Montana's high quality of life for current and future generations.

Department of Fish, Wildlife and Parks (FWP): State agency that provides for the stewardship of the fish, wildlife, and recreational resources of Montana, while contributing to the quality of life for present and future generations.

Employee Organization (EO): The organization of conservation district employees in the State of Montana.

Environmental Impact Statement (EIS): A document that discusses the likely significant impacts of a development project or a planning proposal, ways to lessen the impacts, and alternatives to the project or proposal. EISs are required by the National and Montana Environmental Policy Acts.

Environmental Quality Incentives Program (EQIP): Funding from NRCS for projects for landowners.

Erodibility Index (EI): A numerical index indicating the potential of a soil to erode based on topography, precipitation, soil characteristics, and other factors.

Federal Crop Insurance Corporation (FCIC): Agency of the U.S. Department of Agriculture that offers farmers insurance against loss of crops due to natural hazards such as drought, flood, or freeze.

Federal Water Quality Act—Section 319: 1987 amendment to the Clean Water Act that specifically requires states to develop an assessment of nonpoint source pollution and a management plan for controlling such pollution.

Field Office Technical Guide (FOTG): A guide developed specifically for each Natural Resources Conservation Service (NRCS) field office and used by the NRCS to assure quality of technical advice on conservation systems planning and application.

Food Security Act (FSA): A federal law including provisions called “Conservation Reserve,” “Conservation Compliance,” “Sodbuster,” and “Swampbuster.” This law is also known as the 1985 Farm Bill.

Full-Time Equivalent (FTE): The work one person does in one year, which is a measurement used to estimate funds and personnel needed to perform certain actions.

General Services Administration (GSA): The federal agency responsible for acquiring goods and services and constructing and leasing buildings for the US Government and the military.

Government Service (GS): Work performed by local, state, or federal government employees.

Highly Erodible Land (HEL): Land having an erodibility index greater than eight.

In-Kind Local Match: A requirement of many grants to the effect that grantees provide a percentage of the cost or “matching funds.” For some grants, time or services contributed toward a specific project can be substituted for these funds.

Interagency Personnel Agreement (IPA): An agreement between agencies, often at different levels of government, to share or loan personnel.

Irrigation District: A legally established entity that has responsibility for developing, installing, and maintaining an irrigation program for a specified land area that encompasses multiple ownerships.

Land Evaluation and Site Assessment (LESA): A system developed by USDA NRCS to determine the quality of land for agricultural uses and to assess sites or land areas for their agricultural viability.

Long-Term Agreement (LTA): Agreement between CFSA and landowner or operator to apply conservation practices. It contains practices to be applied, schedule of application, and cost-share rates, if appropriate.

Montana Association of Conservation Districts (MACD): State association for Montana's conservation districts.

Memorandum of Agreement (MOA): See "Memorandum of Understanding."

Memorandum of Understanding (MOU): An agreement between a conservation district and other public entity for services, funding, or other program assistance. Sometimes referred to as a Memorandum of Agreement (MOA).

Montana Code Annotated (MCA): Laws enacted by the State of Montana, including those pertaining to conservation districts, governmental structure and administration, and public contracts.

Montana Environmental Policy Act (MEPA): A state law requiring state agencies to consider possible environmental effects of their decisions on activities, development proposals, and comprehensive plans. See also "National Environmental Policy Act."

Montana Focused Conservation: The new direction that Montana's NRCS has gone with allocating EQIP Funding.

Montana Rangeland Resource Executive Committee (MRREC): An organization consisting of members representing various livestock organizations, agencies, and universities formed to organize activities to protect and enhance the range resources of Montana.

Montana Resource Support Team (MRST): A board comprised of representatives from each of the Natural Resource Teams and the deputy State Conservationist. The MRST facilitates communication between the national, state, and local teams.

Montana Salinity Control Association (MSCA): An association of 34 conservation districts formed to promote saline seep reclamation and implementation of reclamation practices on sites.

National Environmental Policy Act (NEPA): A federal law requiring agencies of the federal government to consider the environmental impacts of their activities. (See also “Montana Environmental Policy Act.”)

Nonpoint Source Pollution: Pollution from many small sources that accumulates in surface water or groundwater. Individual sites are insignificant but add to a cumulative problem with serious health or environmental consequences.

Point of Order: A parliamentary procedure term for an objection raised by a member because of improper procedure or annoying remarks. It must be ruled on immediately by the chair.

Project Learning Tree (PLT): An environmental and conservation youth education program emphasizing forestry. It is an unbiased approach to presenting basic forest practices and developing an appreciation for forest resources. Instructors are trained and provided with a variety of educational resources appropriate to various age levels. This program is run by the MSU Extension in Montana.

Project Wild: An environmental and conservation education youth program emphasizing wildlife. It is an unbiased approach to presenting basic wildlife management practices and developing an appreciation for wildlife. Instructors are trained and provided with a variety of educational resources appropriate to different age levels. It is run by the Montana Department of Fish, Wildlife & Parks.

Public Law 92-500—Federal Water Pollution Control Act—Section 208: Federal legislation setting national goals to eliminate water pollution. Section 208 addresses nonpoint pollution.

Quorum: The minimum number of members required to be present at a meeting to transact business. Three of five conservation district supervisors constitute a quorum (four of seven in CDs with seven supervisors).

Referendum (Ref.): Proposed law or bond issue submitted on the ballot for approval by the people voting.

Regional Conservation Partnership Program: The Regional Conservation Partnership Program (RCPP) promotes coordination of NRCS conservation activities with partners that offer value-added contributions to expand the collective ability to address on-farm, watershed, and regional natural resource concerns.

Resource Management System (RMS): A combination of conservation practices that, if installed and maintained, protects the resource base by meeting tolerable soil losses and maintaining acceptable water quality, ecological, and management levels for a specific resource use.

Resources Conservation Act (RCA) (PL 95-192): An act directing the Secretary of Agriculture to continually appraise non-federal soil, water, and related resources.

Resources Conservation and Development (RC&D) Areas: Locally organized, sponsored, and directed organizations of people that receive technical and financial help from the U.S. Department of Agriculture and other agencies to conserve and use natural resources.

Rural Clean Water Program (RCWP): A federal cost-sharing program for implementation of best management practices that was included in the Clean Water Act of 1977 (PL 95-217) and is administered by the Natural Resources Conservation Services.

Sodbuster: Provision of the 1985 Food Security Act that requires a conservation plan to be implemented on highly erodible cropland that was not cropped between 1981 and 1985, in order for the landowner or operator to remain eligible for U.S. Department of Agriculture program benefits.

Soil and Water Conservation Districts of Montana, Inc. (SWCDM): Former nonprofit arm of the Montana Association of Conservation Districts. This organization was merged into MACD in 2021 as the Programs arm of MACD.

Soil Loss Tolerance (T): Erosion rate, expressed in tons per acre per year, at which a soil would not deteriorate.

Swampbuster: Conservation provision of the 1985 Food Security Act that requires farmers not to convert wetlands to annually tilled crops (after December 23, 1985) in order to remain eligible for U.S. Department of Agriculture program benefits.

Technical Assistance: Help provided by NRCS and employees of other agencies under the technical supervision of NRCS to clients on opportunities and problems related to natural resource use.

Revised Universal Soil Loss Equation (RUSLE): An empirical formula developed to predict soil loss from sheet and rill erosion. Factors used in the formula are soil characteristics, rainfall, length and steepness of slope, cover, and practice factors.

Water Quality (WQ): The biological, chemical, and physical conditions of a water body.

Water Quality Act (WQA): A 1987 federal law (PL 100-4) to amend the Federal Water Pollution Control Act to provide for the renewal of the quality of the nation's waters. Section 319 details the legislation that relates to agricultural nonpoint pollution.

Watershed Restoration Plan: Montana DEQ encourages the development of locally led Watershed Restoration Plans (WRPs) as a means of charting a path to improved water quality.

All 319-funded projects must implement practices identified in a DEQ-accepted Watershed Restoration Plan.

Water Quality Management Plan (WQMP): A plan designed to improve water quality by encouraging implementation of best management practices through information and education activities, technical assistance, and incentives.

Watershed: The geographic area from which a particular river, stream, or water body receives its water supply.

Weed District: A legally established entity that has responsibility for developing, installing, and maintaining a weed control program for a specified land area that encompasses multiple ownership.

APPENDIX A: FORMS

310 Program

(Source: dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents)

310 Forms
310 Quick Sheet
User's Guide for 310 Database
Model Rules for Adoption
310 Legal Opinions

Personnel-Related Forms

(Sources include dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents, irs.gov/forms-instructions, employees.macdnet.org/conservation-district-resources/)

Comp Time Form
FMLA PR900
Form SS8
Garnishment Withholding PR800
I-9
New Hire Form
Publication 15, 15a, 15b, and 15t
Worker Classifications Policy
White Collar Exemption Tests
W-4: State and Federal
Overtime Determinations
Compensable Waiting Time
Per Diem/Travel
Travel Advance
Leave Tracking
Cautions on Interview Questions
Reporting Health Insurance Benefits

MPERA-Related Forms

(Source: mpera.mt.gov/employers/employerbasics/EmployerForms)

Change of Address
Change of Beneficiary Form
Election Form

Board-Related Forms/Documents

(Sources include dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents, employees.macdnet.org/conservation-district-resources/)

Board Reimbursement Policy
CD Self-Audit Blank

Oath of Office and Instructions
Supervisor Manual
Monthly Duties Timeline
Abbreviated Monthly Duties Timeline
Samples from Other CDs
Sample Financial Reports for Board Meetings
Sample Job Descriptions
Sample Performance Evaluations
Sample Time Sheets
Sample Travel Vouchers
New Employee Onboarding (from LCCD)
New Employee Orientation (from LCCD)
Employee Data Sheet Sample
Hire Letter (page 21)
Board Meetings Guide
Sample Probationary Letter

Model Policies for CDs to Adopt

(Sources include dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents)

Social Media Policy
Model Personnel Policy

Financial

(Sources include dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents)

CD Credit Card and Grants (from LCCD)
CD Program and Financial Reviewers Checklist
How to Track Grants in QuickBooks for Easy Reporting
DNRC Procurement Table and Definitions-2021
Creating a Budget and Reports in QuickBooks

Links to Other Important Information

Records Retention Site
Link to Records Section of EO Website
Mill Levy Forms (reference DNRC page)
Montana Public Employees Retirement Administration
Federal Forms

Water Reservations Forms

APPENDIX B: OPEN MEETINGS LAW

Disclaimer: The information below is intended to be a general overview of Montana's open meeting laws and should not be taken as legal advice. Additional resources are available at [Montana Freedom of Information Hotline](#). Always contact legal counsel for specific questions.

Open Meetings in Montana The Constitutional Rights of the Public to Know and to Participate

Constitution of Montana — Article II — Declaration of Rights

Section 8. Right of participation. The public has the right to expect governmental agencies to afford such reasonable opportunity for citizen participation in the operation of the agencies prior to the final decision as may be provided by law.

Section 9. Right to know. No person shall be deprived of the right to examine documents or to observe the deliberations of all public bodies or agencies of state government and its subdivisions, except in cases in which the demand of individual privacy clearly exceeds the merits of public disclosure.

Montana Code Annotated (2017) Title 2. Government Structure and Administration Chapter 3. Public Participation in Governmental Operations

Part 1. Notice and Opportunity to Be Heard

2-3-101. Legislative intent. The legislature finds and declares pursuant to the mandate of Article II, section 8, of the 1972 Montana constitution that legislative guidelines should be established to secure to the people of Montana their constitutional right to be afforded reasonable opportunity to participate in the operation of governmental agencies prior to the final decision of the agency.

2-3-102. Definitions. As used in this part, the following definitions apply:

(1) "Agency" means any board, bureau, commission, department, authority, or officer of the state or local government authorized by law to make rules, determine contested cases, or enter into contracts except:

- (a) the legislature and any branch, committee, or officer thereof;
- (b) the judicial branches and any committee or officer thereof;
- (c) the governor, except that an agency is not exempt because the governor has been designated as a member thereof; or
- (d) the state military establishment and agencies concerned with civil defense and recovery from hostile attack.

(2) "Agency action" means the whole or a part of the adoption of an agency rule, the issuance of a license or order, the award of a contract, or the equivalent or denial thereof.

(3) “Rule” means any agency regulation, standard, or statement of general applicability that implements, interprets, or prescribes law or policy or describes the organization, procedures, or practice requirements of any agency. The term includes the amendment or repeal of a prior rule but does not include:

- (a) statements concerning only the internal management of an agency and not affecting private rights or procedures available to the public; or
- (b) declaratory rulings as to the applicability of any statutory provision or of any rule.

2-3-103. Public participation — governor to ensure guidelines adopted. (1) (a) Each agency shall develop procedures for permitting and encouraging the public to participate in agency decisions that are of significant interest to the public. The procedures must ensure adequate notice and assist public participation before a final agency action is taken that is of significant interest to the public. The agenda for a meeting, as defined in **2-3-202**, must include an item allowing public comment on any public matter that is not on the agenda of the meeting and that is within the jurisdiction of the agency conducting the meeting. However, the agency may not take action on any matter discussed unless specific notice of that matter is included on an agenda and public comment has been allowed on that matter. Public comment received at a meeting must be incorporated into the official minutes of the meeting, as provided in **2-3-212**.

(b) For purposes of this section, “public matter” does not include contested case and other adjudicative proceedings.

(2) The governor shall ensure that each board, bureau, commission, department, authority, agency, or officer of the executive branch of the state adopts coordinated rules for its programs. The guidelines must provide policies and procedures to facilitate public participation in those programs, consistent with subsection (1). These guidelines must be adopted as rules and published in a manner so that the rules may be provided to a member of the public upon request.

2-3-104. Requirements for compliance with notice provisions. An agency shall be considered to have complied with the notice provisions of **2-3-103** if:

- (1) an environmental impact statement is prepared and distributed as required by the Montana Environmental Policy Act, Title 75, chapter 1;
- (2) a proceeding is held as required by the Montana Administrative Procedure Act;
- (3) a public hearing, after appropriate notice is given, is held pursuant to any other provision of state law or a local ordinance or resolution; or
- (4) a newspaper of general circulation within the area to be affected by a decision of significant interest to the public has carried a news story or advertisement concerning the decision sufficiently prior to a final decision to permit public comment on the matter.

2-3-105. Supplemental notice by radio or television.

2-3-106. Period for which copy retained.

2-3-107. Proof of publication by broadcast.

2-3-108 through 2-3-110 reserved.

2-3-111. Opportunity to submit views — public hearings. (1) Procedures for assisting public participation must include a method of affording interested persons reasonable opportunity to submit data, views, or arguments, orally or in written form, prior to making a final decision that is of significant interest to the public.

(2) When a state agency other than the board of regents proposes to take an action that directly impacts a specific community or area and a public hearing is held, the hearing must be held in an accessible facility in the impacted community or area or in the nearest community or area with an accessible facility.

2-3-112. Exceptions. The provisions of **2-3-103** and **2-3-111** do not apply to:

(1) an agency decision that must be made to deal with an emergency situation affecting the public health, welfare, or safety;

(2) an agency decision that must be made to maintain or protect the interests of the agency, including but not limited to the filing of a lawsuit in a court of law or becoming a party to an administrative proceeding; or

(3) a decision involving no more than a ministerial act.

2-3-113. Declaratory rulings to be published.

2-3-114. Enforcement — attorney fees.

Part 2. Open Meetings

2-3-201. Legislative intent — liberal construction. The legislature finds and declares that public boards, commissions, councils, and other public agencies in this state exist to aid in the conduct of the peoples' business. It is the intent of this part that actions and deliberations of all public agencies shall be conducted openly. The people of the state do not wish to abdicate their sovereignty to the agencies which serve them. Toward these ends, the provisions of the part shall be liberally construed.

2-3-202. Meeting defined. As used in this part, "meeting" means the convening of a quorum of the constituent membership of a public agency or association described in 2-3-203, whether corporal or by means of electronic equipment, to hear, discuss, or act upon a matter over which the agency has supervision, control, jurisdiction, or advisory power.

2-3-203. Meetings of public agencies and certain associations of public agencies to be open to public – exceptions. (1) All meetings of public or governmental bodies, boards, bureaus, commissions, agencies of the state, or any political subdivision of the state or organizations or agencies supported in whole or in part by public funds or expending public funds, including the supreme court, must be open to the public.

(2) All meetings of associations that are composed of public or governmental bodies referred to in subsection (1) and that regulate the rights, duties, or privileges of any individual must be open to the public.

(3) The presiding officer of any meeting may close the meeting during the time the discussion relates to a matter of individual privacy and then if and only if the presiding officer

determines that the demands of individual privacy clearly exceed the merits of public disclosure. The right of individual privacy may be waived by the individual about whom the discussion pertains and, in that event, the meeting must be open.

(4) (a) Except as provided in subsection (4)(b), a meeting may be closed to discuss a strategy to be followed with respect to litigation when an open meeting would have a detrimental effect on the litigating position of the public agency.

(b) A meeting may not be closed to discuss strategy to be followed in litigation in which the only parties are public bodies or associations described in subsections (1) and (2).

(5) The supreme court may close a meeting that involves judicial deliberations in an adversarial proceeding.

(6) Any committee or subcommittee appointed by a public body or an association described in subsection (2) for the purpose of conducting business that is within the jurisdiction of that agency is subject to the requirements of this section.

2-3-204 through 2-3-210 reserved.

2-3-211. Recording. A person may not be excluded from any open meeting under this part and may not be prohibited from photographing, televising, transmitting images or audio by electronic or digital means, or recording open meetings. The presiding officer may ensure that these activities do not interfere with the conduct of the meeting.

2-3-212. Minutes of meetings — public inspection. (1) Appropriate minutes of all meetings required by **2-3-203** to be open must be kept and must be available for inspection by the public. If an audio recording of a meeting is made and designated as official, the recording constitutes the official record of the meeting. If an official recording is made, a written record of the meeting must also be made and must include the information specified in subsection (2).

(2) Minutes must include without limitation:

- (a) the date, time, and place of the meeting;
- (b) a list of the individual members of the public body, agency, or organization who were in attendance;
- (c) the substance of all matters proposed, discussed, or decided; and
- (d) at the request of any member, a record of votes by individual members for any votes taken.

(3) If the minutes are recorded and designated as the official record, a log or time stamp for each main agenda item is required for the purpose of providing assistance to the public in accessing that portion of the meeting.

(4) Any time a presiding officer closes a public meeting pursuant to **2-3-203**, the presiding officer shall ensure that minutes taken in compliance with subsection (2) are kept of the closed portion of the meeting. The minutes from the closed portion of the meeting may not be made available for inspection except pursuant to a court order.

2-3-213. Voidability. Any decision made in violation of **2-3-203** may be declared void by a district court having jurisdiction. A suit to void a decision must be commenced within 30 days of

the date on which the plaintiff or petitioner learns, or reasonably should have learned, of the agency's decision.

2-3-221. Costs to prevailing party in certain actions to enforce constitutional right to know. A person alleging a deprivation of rights who prevails in an action brought in district court to enforce the person's rights under Article II, section 9, of the Montana constitution may be awarded costs and reasonable attorney fees.

Part 3. Use of Electronic Mail Systems

2-3-301. Agency to accept public comment electronically — dissemination of electronic mail address and documents required — fees prohibited. (1) An agency that accepts public comment pursuant to a statute, administrative rule, or policy, including an agency adopting rules pursuant to the Montana Administrative Procedure Act or an agency to which **2-3-111** applies, shall provide for the receipt of public comment by the agency by use of an electronic mail system.

(2) As part of the agency action required by subsection (1), an agency shall disseminate by appropriate media its electronic mail address to which public comment may be made, including dissemination in:

- (a) rulemaking notices published pursuant to the Montana Administrative Procedure Act;
- (b) the telephone directory of state agencies published by the department of administration;
- (c) any notice of agency existence, purpose, and operations published on the internet; or
- (d) any combination of the methods of dissemination provided in subsections (2)(a) through (2)(c).

(3) An agency shall, at the request of another agency or person and subject to **2-6-1003**, disseminate the electronic documents to that agency or person by electronic mail in place of surface mail. Notification of the availability of an electronic notice of proposed rulemaking may be sent to an interested person as provided in **2-4-302(2)(a)(ii)**. An agency may not charge a fee for providing documents by electronic mail in accordance with this subsection.

(4) An agency that receives electronic mail pursuant to subsection (1) shall retain the electronic mail as either an electronic or a paper copy to the same extent that other comments are retained.

(5) As used in this section, "agency" means a department, division, bureau, office, board, commission, authority, or other agency of the executive branch of state government.

What is a Meeting?

Under the open meeting laws, a "meeting" is very broadly defined as ". . . the convening of a quorum of the constituent membership of a public agency or association . . . , whether corporal or by means of electronic equipment, to hear, discuss, or act upon a matter over which the agency has supervision, control, jurisdiction, or advisory power." Montana Code Annotated § 2-3-202.

A “quorum” is defined as “a majority of the entire body” when members are acting as a group, “not merely the action of a particular number of members as individuals.” 42 Op. Att’y Gen. No. 51 at 200-01. The same opinion found that the terms “discuss,” “deliberations,” and “discussions” contemplate “collective discussion and collective acquisition of information among the ‘constituent membership’ of the agency.” *Id.* at 201.

An agency may not appoint any committee or subcommittee for the purpose of conducting business that is within the jurisdiction of the agency in order to avoid the requirements of the open meeting laws. Montana Code Annotated § 2-3-203(6).

There is no statutory distinction between a “regular” or “special” meeting for purposes of determining whether it is a “meeting” subject to the open meeting laws. See Montana Code Annotated § 2-3-202.

A “meeting” subject to the open meeting laws occurs regardless of whether it is conducted in person, by telephone conference call, by videoconferencing, or by email. See Montana Code Annotated § 2-3-202 (“whether corporeal or by means of electronic equipment . . .”).

There are four essential elements in the open meetings law:

1. If a quorum, defined as the number members legally required to conduct business, is convened by either physical presence or by means of electronic equipment (2-3-202) and,
2. Members will hear, discuss or act upon issues that it has jurisdiction over, (2-3-202), then,
3. The meeting must be open to the public and the press must be permitted to record the meeting (2-3-211) and,
4. Appropriate minutes of all meetings shall be kept and made available for the public (2-3-212).

Each board must adopt coordinated rules to facilitate public participation in decisions that are of significant interest to the public (2-3-103). These include a schedule of regular meeting times and agenda prepared and posted sufficiently in advance to provide notice of the topics to be discussed and actions to be considered. The public must also be afforded a reasonable opportunity to offer information and opinions, either orally or written, before final decisions are made.

A matter of significant public interest is defined as one “involving any non-ministerial decision or action which has meaning to, or affects a portion of the community.” 11 Discrepancies as to whether a meeting is a significant public interest should always err on the side of transparency and opportunities for public participation. Exceptions are detailed in 2-3-203 and include the following: whether the discussion relates to a matter of individual privacy and if the presiding officer determines that the demands of individual privacy clearly exceed the merits of public disclosure; litigation when an open meeting would have a detrimental effect on the litigating position or; any judicial deliberations in an adversarial proceeding.

The agenda for a meeting, as defined in 2-3-202, must include an item allowing public comment on any public matter that is not on the agenda of the meeting and that is within the board's jurisdiction. 12 However, the board may not take action on any matter discussed unless specific notice of that matter is included on an agenda and public comment has been allowed on that matter. Public comment received at a meeting must be incorporated into the official minutes of the meeting, as provided in 2-3-212.

Notice of the Meeting

The open meeting laws themselves contain no explicit notice requirements. The notice requirement as it pertains to open meetings is derived from Montana's public participation laws, and it attaches only when an issue is of significant public interest. See Montana Code Annotated § 2-3-103; *Common Cause of Mont. v. Statutory Comm. To Nominate Candidates for Comm'r of Political Practices*, 263 Mont. 324, 326, 329, 868 P.2d 604, 605, 607 (1994); *Board of Trustees, Huntley Project Sch. Dist. No. 24 v. Board of County Comm'rs*, 186 Mont. 148, 154, 606 P.2d 1069, 1072 (1980).

The term "significant public interest" is not defined for purposes of the open meeting laws. In the context of meetings of a county commission, the Attorney General has determined that the term refers to "any non-ministerial decision or action . . . which has meaning to or affects a portion of the community . . ." 47 Op. Att'y Gen. No. 13 (1998). A "ministerial" decision or action is one that is generally performed pursuant to legal authority, and requires no exercise of judgment. *Id.*

Notice of a meeting must be given sufficiently in advance of the meeting to permit the public to attend. *Id.*; Montana Code Annotated § 2-3-103. The amount of notice required "should increase with the relative significance of the decision to be made," with the ultimate goal of encouraging and assisting citizen participation. See 47 Op. Att'y Gen. No. 13 at 6 (1998). In the case of county commission meetings, the Attorney General has suggested that 48 hours advance notice should generally be considered "sufficient to notify the public of contemplated action." 47 Op. Att'y Gen. No. 13 at 6 (1998). However, each case will be considered based on its own unique facts, and depending on the circumstances less than 48 hours' notice may be adequate. See *Jones v. Missoula County*, 330 Mont. 205, 127 P.3d 406 (2006).

Failure to comply with the notice requirements may subject any decision made in violation of the requirement to be voided under Montana Code Annotated § 2-3-213.

APPENDIX C: MILL LEVY AUTHORITY

76-15-511. Estimate of money to be raised by assessment. The supervisors of the district shall on or before the first Monday of July of each year furnish the board of county commissioners an estimate in writing of the amount of money to be raised by assessment which is needed for the next ensuing fiscal year.

76-15-512. Expenses to be covered by estimate. The total amount of the estimate shall be sufficient to raise the amount of money necessary during the ensuing year to pay the incidental expenses of the district and to fund a conservation practice loan program in those districts having elected to establish such a program.

76-15-513. Division between counties of money to be raised by regular and special assessment. (1) If the district lies in more than one county, the supervisors of the district shall divide the amount of the estimate of the regular assessment in the proportion to the value of the land in the district lying in each county. The value shall be determined from the last assessment rolls of the counties. The supervisors shall furnish the boards of county commissioners of each of the respective counties a statement of the part of the estimate apportioned to the county.

(2) The estimates of the special assessments shall be divided in proportion to the value of land lying within the project area.

76-15-514. Regular and special assessments. Assessments levied pursuant to this part and part 6 [project areas] shall be known as regular and special assessments.

76-15-515. Regular assessment. The regular assessment in any one year is subject to 15-10-420. The valuation must be determined according to the last assessment roll.

76-15-516. Levy of regular and special assessments. (1) Subject to 15-10-420, the board of county commissioners of each county in which any portion of the district lies may, annually at the time of levying county taxes, levy an assessment on the taxable real property within the district. The levy must be known as the "... (name of district) conservation district regular assessment" and must be sufficient to raise the amount reported to the county commissioners in the estimate of the supervisors.

(2) Subject to the conditions of 15-10-420, 76-15-531, and 76-15-532, the board of county commissioners of each county in which any portion of the district lies may, annually at the time of levying county taxes, levy an assessment on the taxable real property within the district. The levy must be known as the "... (name of district) conservation district special administrative assessment" and must be sufficient to raise the amount reported to the county commissioners in the estimate of the supervisors.

(3) Subject to 15-10-420, the board of county commissioners of each county in which any portion of a project area lies may, annually at the time of levying county taxes, levy an assessment on the taxable value of all taxable property located within the project area. The levy must be known as "... (name of the project area) special assessment" and must be sufficient to raise the amount reported to the county commissioners in the estimate of the supervisors.

76-15-518. Certification of assessment to department of revenue—entry on property tax record. Subject to 15-10-420, the board of county commissioners of each county in which any portion of the district is situated may levy the assessment provided in part 6 or this part. The assessment must be certified to the department of revenue and entered on the property tax record of each county.

76-15-519. Application of general law on levy and collection. The provisions of law relating to the levy and collection of county taxes and the duties of county officers with respect thereto, insofar as they are applicable and not in conflict with this part and part 6, are hereby adopted and made a part hereof.

76-15-520. Liability of county officers. The county officers referred to in 76-15-519 are liable on their several official bonds for the faithful discharge of their duties under this part and part 6.

76-15-528. Lien for special assessments. Any special assessment made and levied to defray the cost and expenses of any of the work enumerated in this chapter, together with any percentages imposed for delinquency and for cost of collection, shall constitute a lien against the property upon which such assessment is levied from the date on which such assessment is levied. This lien can only be extinguished by payment of such assessment with all penalties, costs, and interest.

76-15-531. Special administrative assessment permitted—voter approval. (1) (a) In addition to the levy authorized in 76-15-515 and 76-15-516(3), the supervisors of a conservation district may levy an annual special administrative assessment for administrative costs and expenses of the district if the qualified electors of the district approve the imposition of the additional assessment at an election held as provided in 15-10-425.

(b) Nonmill-levy revenue that is distributed based on the relative proportion of mill levies may not be distributed to the special administrative assessment.

(2) The special administrative assessment question may be presented to the qualified electors of the district by resolution of the supervisors.

(3) If the conservation district is located in more than one county, the special administrative assessment question must be presented to and approved by the qualified electors who reside in the district from each county.

(4) The resolution referring the special administrative assessment question must state:

(a) the rate of the assessment;

(b) the amount of money anticipated to be raised by the assessment; and

(c) the purposes for which the special administrative assessment revenue may be used.

76-15-532. Limitations—reduction or repeal of special administrative assessment. (1) In each year following the approval of the special administrative assessment as provided in 76-15-531, the rate of the levy imposed for the special administrative assessment may not raise more revenue than was proposed in the resolution and approved by the qualified electors of the district.

(2) If the supervisors of the district reduce the amount of the special administrative assessment, they may not raise the assessment without the approval of the qualified electors of the district.

(3) On or before the second Monday in July, a petition, signed by at least 50% of the eligible voters within the district, calling for a reduction in or the repeal of the special administrative assessment for the ensuing fiscal year may be presented to the supervisors. Following verification of the signatures on the petition, the supervisors shall reduce or repeal the administrative assessment as specified in the petition.

15-10-420. Procedure for calculating levy. (1) (a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's value of newly taxable property, plus one-half of the average rate of inflation for the prior 3 years.

(b) A governmental entity that does not impose the maximum number of mills authorized under subsection (1)(a) may carry forward the authority to impose the number of mills equal to the difference between the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority carried forward may be imposed in a subsequent tax year.

(c) For the purposes of subsection (1)(a), the department shall calculate one-half of the average rate of inflation for the prior 3 years by using the consumer price index, U.S. city average, all urban consumers, using the 1982-84 base of 100, as published by the bureau of labor statistics of the United States department of labor.

(2) A governmental entity may apply the levy calculated pursuant to subsection (1)(a) plus any additional levies authorized by the voters, as provided in 15-10-425, to all property in the governmental unit, including newly taxable property.

(3) (a) For purposes of this section, newly taxable property includes:

- (i) annexation of real property and improvements into a taxing unit;
- (ii) construction, expansion, or remodeling of improvements;
- (iii) transfer of property into a taxing unit;
- (iv) subdivision of real property; and
- (v) transfer of property from tax-exempt to taxable status.

(b) Newly taxable property does not include an increase in value that arises because of an increase in the incremental value within a tax increment financing district.

(4) (a) For the purposes of subsection (1), the taxable value of newly taxable property includes the release of taxable value from the incremental taxable value of a tax increment financing district because of:

- (i) a change in the boundary of a tax increment financing district;
- (ii) an increase in the base value of the tax increment financing district pursuant to 7-15-4287; or
- (iii) the termination of a tax increment financing district.

(b) If a tax increment financing district terminates prior to the certification of taxable values as required in 15-10-202, the increment value is reported as newly taxable property in the year in which the tax increment financing district terminates. If a tax increment financing district terminates after the certification of taxable values as required in 15-10-202, the increment value is reported as newly taxable property in the following tax year.

(c) For the purpose of subsection (3) (a) (ii), the value of newly taxable class four property that was constructed, expanded, or remodeled property since the completion of the last reappraisal cycle is the current year market value of that property less the previous year market value of that property.

(d) For the purpose of subsection (3)(a)(iv), the subdivision of real property includes the first sale of real property that results in the property being taxable as class four property under 15-6-134 or as nonqualified agricultural land as described in 15-6-133(1)(c).

(5) Subject to subsection (8), subsection (1) (a) does not apply to:

(a) school district levies established in Title 20; or

(b) a mill levy imposed for a newly created regional resource authority.

(6) For purposes of subsection (1) (a), taxes imposed do not include net or gross proceeds taxes received under 15-6-131 and 15-6-132.

(7) In determining the maximum number of mills in subsection (1) (a), the governmental entity:

(a) may increase the number of mills to account for a decrease in reimbursements; and

(b) may not increase the number of mills to account for a loss of tax base because of legislative action that is reimbursed under the provisions of 15-1-121(7).

(8) The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes of 15-10-108, 20-9-331, 20-9-333, 20-9-360, and 20-25-439. However, the number of mills calculated by the department may not exceed the mill levy limits established in those sections. The mill calculation must be established in tenths of mills. If the mill levy calculation does not result in an even tenth of a mill, then the calculation must be rounded up to the nearest tenth of a mill.

(9) (a) The provisions of subsection (1) do not prevent or restrict:

(i) a judgment levy under 2-9-316, 7-6-4015, or 7-7-2202;

(ii) a levy to repay taxes paid under protest as provided in 15-1-402;

(iii) an emergency levy authorized under 10-3-405, 20-9-168, or 20-15-326;

(iv) a levy for the support of a study commission under 7-3-184;

(v) a levy for the support of a newly established regional resource authority;

(vi) the portion that is the amount in excess of the base contribution of a governmental entity's property tax levy for contributions for group benefits excluded under 2-9-212 or 2-18-703; or

(vii) a levy for reimbursing a county for costs incurred in transferring property records to an adjoining county under 7-2-2807 upon relocation of a county boundary.

(b) A levy authorized under subsection (9) (a) may not be included in the amount of property taxes actually assessed in a subsequent year.

(10) A governmental entity may levy mills for the support of airports as authorized in 67-10-402, 67-11-301, or 67-11-302 even though the governmental entity has not imposed a levy for the airport or the airport authority in either of the previous 2 years and the airport or

airport authority has not been appropriated operating funds by a county or municipality during that time.

(11) The department may adopt rules to implement this section. The rules may include a method for calculating the percentage of change in valuation for purposes of determining the elimination of property, new improvements, or newly taxable property in a governmental unit.

Attorney General Opinions:

Conservation Assessments Subject to Property Tax Limitations: Regular and special assessments by conservation districts are subject to the property tax limitations in Title 15, ch. 10, part 4. 42 A.G. Op. 73 (1988).

Mandatory Duty of Board of County Commissioners to Levy Assessment to Support District:

Despite the fact that 76-15-516 purports to grant the board of county commissioners permissive authority to levy an assessment on the taxable property within a conservation district in order to support the operations of the district, the duty of the commissioners under 76-15-516 must be read in conjunction with other statutes pertaining to the financing of district operations and construed to require the commissioners to levy an assessment sufficient to raise the amount reported by the district supervisors.