

## SWCD Website Guidance

November 25, 2008

This guidance has been developed to provide direction to soil and water conservation districts (SWCD) on the information that must be included on their website as required by Laws of Minnesota 2007, Chapter 57, section 5:

\$3,566,000 the first year and \$3,566,000 the second year are for grants requested by soil and water conservation districts for general purposes, nonpoint engineering, and implementation of the reinvest in Minnesota conservation reserve program. Upon approval of the board, expenditures may be made from these appropriations for supplies and services benefiting soil and water conservation districts. Any district requesting a grant under this paragraph shall create and maintain a Web page that publishes, at a minimum, its annual plan, annual report, annual audit, and annual budget, including membership dues and meeting notices and minutes.

The primary purpose of an SWCD website is to provide information to the public, not an archive of official documents.

SWCDs should post, or update these items by March 15 of each year.

### **1. Annual Plan**

#### Discussion.

SWCDs must post on their website the annual plan they develop under BWSR guidance (shown below). The budget requirement will provide compliance with the annual budget and membership dues website requirements. (see – IV Budget Requirements).

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#### **DEVELOPING ANNUAL PLANS**

(excerpt from the SWCD Operational handbook, as amended)

The annual plan provides a mechanism for implementing the comprehensive plan by identifying the actions that should be performed each year. The annual plan provides specific statements about the actions to be achieved, the programs to be implemented, and the budget allocated to each program. It is a requirement for receiving state funds as well as a condition for receiving technical assistance from the USDA NRCS.

The first step in annual planning is to review the comprehensive plan and evaluate the success in attaining its stated objectives. If revisions are necessary or a new strategy needs to be tried, the comprehensive plan should be updated. The next step is to review the long-range objectives to determine what actions need to be taken during the coming year to implement the strategy. Once these actions have been specified, an annual budget should be prepared outlining staffing and funding needs to implement the plan.

The annual plan serves as a tool for guiding actions during the year and for measuring performance. At appropriate time intervals (usually quarterly), actual performance is compared with planned performance. Supervisors should examine each objective to determine if they are being achieved, and if not, identify the reasons. Supervisors should then make any modifications that are needed to get the district back on track toward achieving the annual plan objectives.

Minnesota Statutes 103C.331, subdivision 11, requires that in preparing the annual plan districts must actively identify and seek out land occupiers with high priority erosion and water quality problems who have not participated in cost-sharing contracts and encourage their participation in programs to control their erosion problems. The following format is recommended for the annual plan:

#### I. Introduction

Briefly describe the purpose of the plan.

#### II. Objectives

For each of the long-range objectives, discuss the following:

##### A. Annual Objective

Specific objectives for the year should be developed from the long-range objectives in the comprehensive plan. Generally, the highest priority objectives in the comprehensive plan would be worked on first, but there may be situations where conditions or events make other objectives timelier. A brief paragraph explaining why the annual objective is important may make it more meaningful to the outside reader. An example of an annual objective would be to "increase the acreage of conservation tillage in the Shell River watershed by 1,000 acres."

##### B. Actions

Describe the actions planned for the coming year that must be taken to achieve the annual objective and move toward realization of the long-range objective. Example actions for the above objective may be to:

1. Hold a conservation tillage workshop for landowners within the watershed in March.
2. Work directly with ten (10) percent of the landowners within the watershed to encourage them to practice conservation tillage.

##### C. Staffing Needs

Indicate the amount of staff time required to perform actions necessary to achieve the objective (see Appendix D).

#### III. Cost-Share Program Requirements

The Cost-Share allocation a district receives from the BWSR is a reflection of state priorities. District requests far exceed available funds and, therefore, have little bearing on the allocation process. It is, therefore, more instructive for districts to relate how the Cost- Share Program will be implemented given a known allocation. The preceding year's allocation should be used for this discussion.

A. High Priority Erosion Problems

Indicate how the funds received will be used to install practices to control high priority erosion problems. Include a description of the high priority areas where the practices will be installed.

B. High Priority Water Quality Problems

Indicate how the funds received will be used to install practices to control high priority water quality problems. Include a description of the high priority areas where the practices will be installed.

C. Special Projects

Describe the projects, which are anticipated to be submitted for special project funds. If known, include information concerning the practices to be installed and the funds required.

IV. Budget Requirements

Prepare a budget for the year outlining funds needed for staff salaries and expenses, cost sharing, and operating expenses of the district, including membership dues. Indicate the amount needed from each funding source (state, county, district).

**2. Annual Reporting Requirements.**

SWCDs must post on their website the annual report, or the same information as contained in the annual report, as required by BWSR policy. The Operational Handbook provides guidance on developing annual reports, which has been amended and is shown below.

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(excerpt from the SWCD Operational handbook, as amended)

Each district is required to include the information shown below on their website by March 15 of each calendar year. Districts may post this information on their website as a single document or provide the information in another format.

A. Narrative of the year's activities:

- (1) Introductory statement.
- (2) Description of services provided by the district.
- (3) Listing of supervisors and their offices.
- (4) Office personnel and cooperating agencies.
- (5) Anything else necessary to emphasize the accomplishments of the district (including land treatment accomplishments, promotional activities, soil survey programs, soil stewardship efforts, etc.). A district may use eLINK generated reports to document accomplishments.

B. Financial Statement consisting of:

- (1) Combined Balance Sheet.
- (2) Statements of Revenues, Expenditures, and Changes in Fund Balance.
- (3) Notes to the Financial Statements.
- (4) Budgeting Comparison Statement.
- (5) Management's Discussion and Analysis.

Districts should send 2 copies financial statement to the BWSR Administrative Services Director, who will forward one copy to the State Auditor.

### **3. Annual Audit.**

SWCDs must post their most recently completed audit on the district website.

Current BWSR policy requires SWCDs to have an audit when their cumulative revenues reach \$500,000 since their last audit, or at least once every three years. This policy has been in effect since District fiscal year 2006. The goal of this policy is for 1/3 of districts to be audited every year.

### **4) Annual Budget.**

The requirement to post the annual budget on the district website is met through the budget element of the annual plan.

### **5. Membership Dues.**

The requirement to post membership dues on the district website is met through the budget element of the annual plan.

### **6. Meeting Notices.**

SWCDs must post on the district website, at a minimum, an annual district board meeting schedule that identifies the place, dates, and times of district board meetings. This schedule should be updated at least annually when the new schedule is established, and if the meeting place, date, or time change.

SWCDs are encouraged to post specific meeting agendas. SWCDs should consider coordinating compliance with this website requirement with requirements of the Open Meeting Law.

### **7. Minutes**

SWCDs must maintain at least 12 months of district board meeting minutes on the district website. **This requirement does not affect a district's record retention policy.**

## **8. Other**

In addition to the requirement elements of SWCD websites discussed in items 1 through 7, districts should consider including additional information on their websites that may assist the public in understanding the importance of natural resource conservation and the work of the district.