

571—33.30(455A) County conservation account. All funds allocated to counties under this program may be used for land easements or acquisitions, capital improvements, stabilization and protection of resources, repair and upgrading of facilities, environmental education, and equipment; except as restricted by 33.4(455A).

33.30(1) Allocation of funds. The first \$350,000 in the resource enhancement and protection fund is allocated annually to the conservation education board and 1 percent of the revenues to the fund are allocated to the administration fund. Twenty percent of funds remaining after that allocation shall be allocated to the county conservation account. That 20 percent shall be distributed to counties as follows:

- a. Thirty percent equally to each county
- b. Thirty percent based on county population
- c. Forty percent on a competitive grant basis

In determining the amount to be allocated to each county based on population, the department will use the most current census data available from the department of economic development.

33.30(2) Expenditure guidelines. All expenditures shall be in accord with the policy stated in 33.2(455A) and subject to the restrictions stated in 33.4(455A). Expenditure of funds for personnel costs from 33.30(1)“a” and “b” is allowable, but only when personnel are clearly directed toward the purpose and policy of the resource enhancement and protection program. No personnel costs are allowable under 33.30(1)“c” grant program.

Up to 20 percent of a total project’s cost under 33.30(1)“c” may be used to cover costs of engineering and design work or other consultant fees directly associated with the project.

33.30(3) Project planning and review committee. The makeup of this committee is as follows: two representatives of the department appointed by the director; two county conservation board directors appointed by the director of the department with input from the Iowa Association of County Conservation Boards; one member selected every three years by a majority vote of the director’s appointees. The members shall select a chairperson at the first meeting during each calendar year. Terms of appointment to the committee shall be on a three-year staggered term basis.

33.30(4) Project selection criteria. Under the competitive grants program, a project planning and review committee shall establish criteria and scoring systems to be utilized in project evaluation. Criteria and scoring systems must be distributed to all counties at least 90 days prior to project application deadline. Criteria will be reviewed at least annually to determine if amendments are needed. The committee shall evaluate and rank the resource enhancement and protection (REAP) county conservation grant applications, scoring each criterion from 1 to 10, low to high, and using the following multipliers for each criterion:

a. The committee shall use a multiplier of four for a demonstrated relationship to the state comprehensive outdoor recreation plan, the Iowa open spaces protection plan, the county resource enhancement plan, and other relevant local, state and federal plans.

b. The committee shall use a multiplier of three for the quality of the site or the project, or both.

(1) Quality of site. For land acquisition projects, the committee shall consider the following characteristics:

1. Level of significance. Relative rarity of the natural resources found on the project site, including but not limited to native vegetation, documented presence of species of greatest conservation need as defined by the Iowa Wildlife Action Plan developed by the department, which may be amended from time to time, or other uncommonly occurring but native resources.

2. Resource representation. Quality of the project site, including but not limited to the size and diversity of the project area and the vegetation and wildlife it supports.

3. Relation to public land. Proximity to existing wildlife management areas, existing parks and other public recreation areas, or other greenbelt areas already under public ownership and management.

(2) Quality of project. For construction projects, the committee shall consider plans that demonstrate the highest and best site-specific quality of design, including projects that use materials which incorporate energy savings and adhere to sustainable building principles, including waste minimizations and material reuse; plans for improvements that enhance the restoration or expansion of Iowa’s natural resources or that use development principles which benefit the natural ecology of the

proposed area; plans that include innovations or construction methods in the design and development of the project; and projects whose actual design and construction will exceed commonly accepted design and construction standards.

c. The committee shall use a multiplier of two for each of the following:

(1) Multiple benefits. The project provides the greatest number of public benefits/services to meet the public's diverse outdoor recreation interests.

(2) Public need. Demonstrated need for the project; increased public use of the project area as a result of the award, as documented through surveys and other testing methods; letters of support; and planning processes that consider social, demographic, ecological and economic considerations.

(3) Urgency of project. Specific factors or immediate threats to the project area that constitute urgency for acquisition or development, including but not limited to urban expansion, residential development, agricultural activities or clearing.

(4) Unique project characteristics. Documented relative rarity or uniqueness of the natural, cultural and historical resources found on the project site, including but not limited to the presence of rare or unique plant and animal species; rare, unique or protected ecosystems; and historical markers and other historically or culturally significant finds.

d. The committee shall use a multiplier of one for each of the following:

(1) Communication plan. Project sponsor's effort to inform and advise constituents and users about the importance of the proposed project and the plans to promote the proposed project to expected user groups.

(2) Economic benefit. Estimate of positive impact on local tourism, existing businesses, encouragement of new businesses, and values to nearby property owners.

33.30(5) Availability of funds. Those funds allocated on a per capita basis and those awarded in the competitive grant program shall be allocated only to counties dedicating property tax revenue at least equal to 22¢ per \$1000 of the assessed value of the county's taxable property to conservation purposes. Annual certification from the county auditor of each county shall be made on forms provided by the department. The certification shall include information on total assessed value of taxable property in the county; budget of the county conservation board, including a distinction of that which is derived from sources other than property taxes; a schedule of expenditures and staffing. A copy of this certification must be filed with the director. Resource enhancement and protection program funds received shall not reduce or replace county tax revenues appropriated for county conservation purposes.

a. The term "county conservation purposes" includes and is limited to the following activities and responsibilities:

(1) Operation and maintenance of real property and equipment under the jurisdiction and control of the county conservation board, and utilized by the public for museums, parks, preserves, parkways, playgrounds, recreational centers, county forests, county wildlife areas, establishment and maintenance of natural parks, multipurpose trails, rest room facilities, shelter houses and picnic facilities and other county conservation and recreational purposes as provided in Iowa Code section 350.4.

(2) The acquisition and development of real estate utilized for purposes authorized by Iowa Code chapter 350. The cost of planning, engineering or architectural services directly related to acquisition and development is allowable as a county conservation purpose.

(3) The county conservation board's share of joint operations of facilities and programs as described in Iowa Code section 350.7. The cost of the county's weed control program, as required by Iowa Code chapter 317, may specifically be included as a county conservation purpose if the county conservation board director or a member of the county conservation board staff is appointed county weed commissioner by the board of supervisors, and is given full authority to plan and accomplish an environmentally sound vegetative management program.

(4) The administration of the county conservation program including and limited to the expenses of board members, salary and expenses of the county conservation board director, and related clerical, technical and support costs charged directly to the county conservation board's budget.

(5) Any reimbursement from the county conservation board's budget for the actual expense of county-owned equipment, use of county equipment operators, supplies, and materials of the county, or

the reasonable value of county real estate made available for the use of the county conservation board as provided by Iowa Code section 350.7. Such reimbursements shall be supported by daily time and activity records detailing the hourly charge for equipment and operator use, the specific quantities and cost of materials used, or a fee appraisal prepared by an independent fee appraiser and approved by the director.

(6) No other costs, including indirect costs as computed for purposes of federal grant programs or distribution of general county overhead, are allowable as a county conservation purpose.

b. Reserved.

33.30(6) Certification procedures. The annual certification that a county is dedicating property tax revenue at least equal to 22¢ per \$1000 of the assessed value of the county's taxable property to conservation purposes shall be submitted by the county auditor to the department on forms provided by the department. Certification is based upon actual expenditures for conservation purposes during the previous fiscal year. Submission of a certification by October 1 of any year will qualify the county for per capita funds held in reserve for that county and establish eligibility for participation in the competitive grant program. The certification will remain in effect through June 30 of the following year. Counties that fail to meet this requirement for any given fiscal year are ineligible for that fiscal year. A county that is ineligible can reestablish eligibility for a future fiscal year through the certification process.

The levy of property taxes for county conservation board purposes shall be calculated in the following manner. First, the actual expenditures for all county conservation purposes for the fiscal year shall be determined. Next, the total of all receipts derived from county conservation activities and all grants and donations received or billed for from whatever source for county conservation purposes shall be determined. The total of all receipts and grants shall then be subtracted from the total expenditures. This result shall then be divided by the total taxable value of all county property to determine the amount per thousand utilized to support county conservation purposes.

Transfers of property tax receipts to the reserve account established under Iowa Code section 350.6 shall be included as expenditures in the fiscal year that transfers occur for purposes of the calculation of the certified levy. Withdrawals from the reserve account and expenditures and receipts reflected in the special resource enhancement account created as provided in Iowa Code section 455A.19 shall not be included in the calculation of the certified levy.

If a dispute arises over the appropriateness of a county expenditure as a county conservation purpose or the accuracy and correctness of the certified levy by the county auditor, the director shall notify the state auditor and request that a recommendation be included in the next audit report. Upon receipt of the audit report, the director shall make a final determination and adjust subsequent distributions to the county or request reimbursement from the county as necessary.

33.30(7) Fund distribution schedule. Funds from the county resource account which are distributed on a per capita and per county basis shall be distributed by the department to each eligible county quarterly.

33.30(8) Special account. Each county board of supervisors shall create a special resource enhancement account in the office of the county treasurer and the county treasurer shall credit all resource enhancement and protection funds from the state to that account.

REAP funds received by the county shall not be used to fund any program or activity that was funded in prior years by other county revenues. Expansion of previously funded programs is permitted. Each county board director, as part of financial documentation regarding the special resource enhancement and reserve accounts, shall document that county expenditures of REAP funds supported only programs and activities not funded in prior years by county revenues other than REAP funds. For purposes of this documentation, expenditures from the special resource enhancement account for land acquisition shall be viewed as a new program and not a continuation of previous land acquisition programs. Expenditures from the special resource enhancement account for routine maintenance of facilities must involve only facilities previously constructed or otherwise acquired with REAP funds. REAP funds may be used for renovation, expansion or upgrading of facilities regardless of the source of funding for the original facilities, except as prohibited by rule 33.4(455A). Likewise, expenditures from the special resource

enhancement account for equipment, supplies, materials, or staff salaries must directly relate to the establishment or expansion of programs or activities with REAP funds, and such programs or activities shall not have been previously funded with other county revenues.

Failure to adequately document expenditures from the special resource enhancement account or to provide the documentation as previously described regarding these expenditures upon request by the state auditor or department staff will result in the county losing its eligibility to receive per capita and competitive grants from the REAP program for a period of one to three years. A county which loses its eligibility may reestablish its eligibility by certifying that the county tax dollars dedicated to county conservation purposes during the previous fiscal year were at least 22¢ per \$1000 of assessed taxable property.

33.30(9) *Grant application schedule.* Rescinded IAB 12/26/90, effective 1/30/91.