



Board of Directors Meeting Agenda
East Multnomah Soil and Water Conservation District
Monday January 10th, 2021, 6:00 – 8:10 PM

(January 04, 2022)

To be held via videoconference: (US Toll Free): [1 866 899 4679](tel:18668994679) Access Code 578-282-301 **OR** log in on your computer, tablet, or smartphone at <https://global.gotomeeting.com/join/578282301>

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet <i>* please read; ~ please review</i>
1	6:00 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda • Review previous action items	Information/ Decision	Guebert	a) 12/6/2021 Board Meeting Minutes ~
2	6:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:10 10 min	Personnel Committee Update • Juneteenth added as paid Holiday • Wage Analysis Update	Information/ Decision	Masterson	a) Policy 1.1.8 Time Off/Leave Time Update for approval~
4	6:20 10 min	Bon Voyage for Suzanne Easton	Information	Brown	N/A
5	6:30 65 min	Annual Report Presentation	Information/ Discussion/	Management Team	<i>Presentation will be circulated separately</i>
6	7:35 15 min	Strategic Planning	Information/ Discussion	Wallace-Caldwell/Dozier	<i>Materials will be circulated separately</i>
CONSERVATION LEGACY					
7	7:50 10 min	Partners in Conservation (PIC) Grant Program Update • Grant applicants • Review Committee	Information/ Discussion/ Decision	Brown/Kent	a) PIC 2022 Grant Applications~

¹ Each member of the public who wishes to speak shall be given approximately 3 minutes.

Packet materials referenced above available in hardcopy by request or electronically at: <http://emswcd.org/about/board/meetings/>



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FINANCE AND OPERATIONS					
8	8:00 5 min	- Monthly Financial Reports - November	Information	Mitten	a) November 2021 Financial Report~
CLOSING ITEMS					
9	8:05 5 min	- Announcements and reminders - Action items - Adjourn meeting	Information	Guebert	N/A

EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees				
Members	Positions	Officers	Budget	Land Legacy	Personnel	Grants	PIC
Joe Rossi	Director - Zone 1		X	X		X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X		
Mike Guebert	Director - Zone 3	Chair	X	X	X		
Jim Carlson	Director - At-Large 1	Treasurer	X	X		X	
Jasmine Zimmer-Stucky	Director - At-Large 2	Vice Chair	X	X	X	X	
Upcoming Schedule							
FY21-22	2021	July	12	26			
		August	2		16		
		September	13	27			
		October	4		18		
		November	1	29			
		December	6		20		
	2022	January	10	31			
		February	7		21		
		March	7	28			
		April	4	4	18		
		May	2	23			
		June	6		20		

Internal EMSWCD Teams

- Equity Team: Monica McAllister, Matt Shipkey, Alex Woolery, Jon Wagner
- CLIP Team: Jeremy Baker, Whitney Bailey, Julie DiLeone, Kathy Shearin
- Safety Committee: Scot Wood (lead), Jon Wagner, Katie Meckes, Dan Mitten, Jeremy Baker

EMSWCD Representation on External Committees

- 4-County Cooperative Weed Management Area – Chris Aldassy
- Beaver Creek Conservation Partnership – Kathy Shearin; Lucas Nipp; Chelsea White-Brainard
- City of Portland Community Watershed Stewardship Program Grant Committee – Suzanne Easton

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- Columbia Gorge Cooperative Weed Management Area - Jon Wagner
- Columbia Slough Watershed Council - Kathy Shearin (Vice Chair, Executive Committee); Whitney Bailey (CSWC Tech Team)
- Equity Grantmakers Network – Suzanne Easton
- Johnson Creek Watershed Council – Andrew Brown
- Inter-jurisdictional Committee for Johnson Creek Watershed – Whitney Bailey; Jeremy Baker
- Northwest Adult Conservation Education – Kathy Shearin
- Oregon Association of Nurseries, Mt. Hood Chapter – Aaron Guffey (Treasurer)
- Oregon State University Metro Small Farms Advisory Group – Rowan Steele
- Oregon State University Solve Pest Problems Advisory Committee - Kathy Shearin (Steering Committee); Julie DiLeone
- Oregon Watershed Enhancement Board Lower Willamette-East Small Grant Team – Julie DiLeone
- Sandy River Basin Partners – Julie DiLeone (Chair)
- Sandy River Watershed Council – Julie DiLeone (Treasurer)

EMSWCD prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisals, because all or part of an individual's income is derived from any public assistance program, or based on any other group or affiliation. EMSWCD will not condone or tolerate prejudicial remarks, actions, slurs, or jokes expressed and directed at or to any person. Any employee who behaves in such a manner while conducting EMSWCD's business will be subject to disciplinary action including possible termination. EMSWCD is an equal opportunity provider and employer.

Meeting attendees requiring Americans with Disabilities Act accommodations should call (503) 222-7645 x 100 as soon as possible. To better serve you, five (5) business days prior to the event, is preferred.



***East Multnomah Soil and Water Conservation District
Annual Meeting and Board of Directors DRAFT Meeting Minutes***

Monday, December 6th, 2021

Annual Meeting

6:06pm- Meeting Called to Order and Welcome

Guebert called to order the annual meeting of the EMSWCD Board of Directors at 6:06pm on Monday, December 6th, 2021, via videoconference.

6:06pm- Introductions, Review/revise agenda

Hamilton conducted introductions for the record. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair) Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Joe Rossi (Zone 1 Director)

Board of Directors NOT in Attendance: Jim Carlson (At-Large 1 Director, Treasurer)

EMSWCD Staff: Nancy Hamilton (Executive Director), Dan Mitten (CFO), Andrew Brown (Conservation Legacy Program Supervisor), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Jeremy Baker (Senior Rural Conservationist), Monica McAllister (Community Connection Liaison), Matt Shipkey (Land Legacy Program Manager), Aaron Guffey (Senior Rural Conservationist), Katie Meckes (Urban Lands Planner), Alex Woolery (Marketing and Media Manager), Suzanne Easton (Grants Program Manager), Chelsea White-Brainard (Senior Rural Outreach & Education Specialist), Whitney Bailey (Senior Urban Conservationist), Tiffany Mancillas (Urban Lands Education & Outreach Coordinator), Rowan Steele (Headwaters Farm Program Manager), Asianna Fernandez (Clerk of the Board)

Guests: Chris Wallace-Caldwell (Catalysis), Kim Galland (NRCS)

No revisions to agenda.

6:07pm- Recognition Awards

Hamilton announced employee of the year: Monica McAllister (Urban Lands Community Connection Liaison and Coordinator for Equity Team). Hamilton and Shearin noted the outstanding work that McAllister had done in the last year. McAllister then thanked everyone for the honor. Mitten showed the plaque that will be sent to McAllister.

Service awards:

- Hamilton presented award to Julie DiLeone- 1st person to reach 20-year anniversary!
- DiLeone presented following awards:
- Aaron Guffey- 15-year anniversary!
- Jeremy Baker- 5-year anniversary!
- Guebert offered a few words on behalf of the board for all those who were recognized.

6:23pm- Annual Report Presentation and Approval

There was no full presentation of the entire Annual Report at this meeting. A smaller, condensed annual report geared more towards the general public will be presented at the January Board meeting along with a presentation by the Program Supervisors.

**Annual Meeting and Board of Directors *DRAFT* Meeting Minutes****12/6/2021**

Hamilton provided a summary of highlights from the report.

- Between both Urban and Rural Lands, we responded to over almost 220 technical assistance responses
- We planted 39,825 trees and shrubs along 1.4 miles of stream through Streamcare program
- Acquired Corbett Springdale 49 acre working farm.
- Worked with Mount Hood Community college to remove over 4000 square feet of impervious surfaces to treat over 3.9 million gallons of stormwater annually and reduce runoff by 2.8 million gallons per year.
- Granted \$990,000 in grant dollars to a broad range of recipients, most of them being partners in our conservation program.
- Granted over \$300,000 in our smaller programs with our Watershed Council partners, SPACE Grants, Black Oregon Land Trust, CLIP Grants, Schools, etc.

MOTION: Zimmer-Stucky moved to approve 2020-2021 Annual Report as presented in the packet, Masterson 2nd, motion moved unanimously (4-0, Carlson not present)

6:33pm- Audit Presentation and Approval

Mitten presented FY20-21 Financial Audit Report and summarized the findings, pointing out key informational pieces to the Board.

- Revenues totaled \$5,639,104, the majority from increased property tax revenue.
- Total Expenditures \$4,481,859, a decrease from previous year primarily related to the decrease in overall spending
- EMSWCD's net position increased by \$1.1 million. There was an increase in the General Fund and Grants Fund and a decrease in the Land Conservation Fund (due to the Corbett-Springdale property purchase).

Mitten noted a coding mistake had been made at the end of the Fiscal Year, which caused one program (Rural Lands) to overspend it's appropriations by \$3,425. All other programs and the entire General Fund were underspent by >\$428k or by \$830,000 if contingency is included.

MOTION: Zimmer-Stucky moved to approve the FY20-21 Financial Audit Report, Masterson 2nd, motion passed unanimously (4-0, Carlson not present)

6:44pm- Adjourn Meeting

Guebert adjourned the Annual Meeting at 6:44 pm.

**Annual Meeting and Board of Directors *DRAFT* Meeting Minutes****12/6/2021****December Board Meeting****7:00pm- Meeting Called to Order and Welcome**

Guebert called to order the regular meeting of the EMSWCD Board of Directors at 7:00pm on Monday, December 6th, 2021, via videoconference.

7:00pm- Introductions, Review/revise agenda

Hamilton conducted introductions for the record. The following persons were present:

Board of Directors: Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Joe Rossi (Zone 1 Director), Mike Guebert (Zone 3 Director, Chair)

Board of Directors NOT in Attendance: Jim Carlson (At-Large 1 Director, Treasurer)

Staff: Nancy Hamilton (Executive Director), Dan Mitten (CFO), Andrew Brown (Conservation Legacy Program Supervisor), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Jeremy Baker (Senior Rural Conservationist), Monica McAllister (Community Connection Liaison), Matt Shipkey (Land Legacy Program Manager), Whitney Bailey (Senior Urban Conservationist), Tiffany Mancillas (Urban Lands Education & Outreach Coordinator), Asianna Fernandez (Clerk of the Board)

Guests: Kim Galland (NRCS), Chris Wallace Caldwell (Catalysis), Jamila Dozier (Catalysis)

Hamilton added an item in E.D Report on Plant Sale

Previous Action Items:

- Send old strategic plan to Wallace-Caldwell and Dozier by November 12th. (Fernandez)(completed)
- Send updated slides from Wallace-Caldwell and Dozier to the board. (Fernandez) (completed)
- Follow up with Jill on E.D. Evaluation Survey to be sent out within the next couple weeks.
- (Guebert) (completed)
- Conduct survey in December to understand organizational direction from board, staff, external partners regarding strategic planning. (Wallace-Caldwell/Dozier) (incomplete)
- Set up Visioning and Goal Setting Workshop, planned for January. (Wallace-Caldwell/Dozier) (completed)
- Circle back with Guebert to see if he needs/wants information from staff for Columbia Gorge
- Commission meeting. (Hamilton) (completed)
- Send email update once plans are made for representing EMSWCD at Columbia Gorge
- Commission meeting. (Guebert) (completed)

Updates from Guebert on Columbia Gorge Commission meeting: Shared that climate change is impacting agriculture and economy throughout the Columbia Gorge.

MOTION: Zimmer-Stucky moved to approve November Board Minutes, Masterson 2nd, motion passed unanimously (4-0, Carlson not present)

7:05pm- Public Comment

No public in attendance to comment, Galland was invited to give comment here, but she declined.

**Annual Meeting and Board of Directors *DRAFT* Meeting Minutes****12/6/2021****7:06pm- Executive Director Update**

Hamilton gave building updates to expect in March:

EMSWCD has contracted with Harka Architecture to give ideas and cost estimates for potential North Williams building projects, including: additional conference or meeting rooms, possible kitchen remodel or relocation, an accessibility audit, a possible elevator. Once those recommendations and preliminary cost estimates are in-hand, EMSWCD staff evaluate the cost and recommendations as well as reach out to a commercial real estate broker to consider possible alternative to the N Williams location and will come back to the Board with information and recommendations.

Hamilton gave a hiring and recruitment update: Tiffany Mancillas (Urban Lands Education & Outreach Coordinator) is onboard, Heather Nelson Kent (Grants Program Manager) has accepted and starting this week; F&O currently in interview process of hiring the Operations Administrative Assistant.

January board meeting will include farewell to Easton, who will be retiring.

Hamilton spoke briefly on the OACD Annual two-day conference. She reported there were a lot of ideas and information on climate initiatives and there were two major take-aways: EMSWCD has a great tax base compared to many other SWCDs; however, given our fiscal health, we tend not to reach out to other partners as creatively with our colleagues (other SWCDs) who must be more entrepreneurial to accomplish their goals. Hamilton hopes to partner more robustly with others in new year.

Shearin gave update on 2021 Plant Sale and noted that it was cancelled for COVID-19 safety reasons. The Plant Sale Team is currently looking for new ideas to work with partners to get native plants out into community and continue to grow relationships.

7:33pm- Strategic Planning Process

Hamilton introduced the EMSWCD Strategic Planning Team (SPT): Rowan, Chelsea, Julie, Chris, Whitney, and Katie. Hamilton will be an ex officio member and will participate in meetings and decision making.

Wallace Caldwell presented a PowerPoint presentation that outlined what the team will review at this meeting, including an update on Strategic Planning Team next steps.

Dozier offered a summary of the “Hopes” dialogue for strategic planning process from surveys with board and, management team and staff.

(Document to be circulated separately after meeting)

Wallace Caldwell asked if the board members had any thoughts on these hopes for the EMSWCD and Strategic Planning Team?

Zimmer-Stucky: One of hardest parts of doing this work successfully is that nothing is sacred, and we will have to let some things go to make room for new opportunities.

Guebert: We must keep in mind those who are going to be impacted by any changes we make to the programs and EMSWCD overall. Must keep in mind the possibility and opportunity of change.

Rossi: No comments now if the board will be part of this conversation outside of board meetings as well.

First SPT meeting: December 16, then will meet on a weekly basis, to plan board, staff, management team workshops.

First board workshops to be in January and February for broad organizational direction: looking at vision, mission, goals and talk about what the district’s mission is? What do we need to do to be successful in achieving key strategic goals? (3 hours each)



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12/6/2021

Guebert asked about the process of strategic planning. Wallace-Caldwell shared that the workshops will be the first step into the process, and availability for deeper work will be dependent on schedules, but the first two workshops will provide that initial high-level input and thinking. As well, hope is to have Strategic Planning Team report progress at future board meetings instead of just Wallace-Caldwell and Dozier.

Hamilton noted that some time at board meetings and Land Legacy Committee meetings can be used for strategic planning initiatives in an ongoing manner to capture more board input when they are already together as a formal body.

Guebert asked if in-person meetings are an option at all. Wallace Caldwell and Dozier noted that they are open to this, but it is up to staff and board to make that decision with mandates and safety in mind. Wallace Caldwell does not recommend hybrid (online and in-person).

Board members and Strategic Planning Team to meet for initial workshops:

January 19, 2022 4pm-7pm for first meeting.

February 16, 2022 4pm-7pm for second meeting.

Hamilton scheduled said meetings and sent invites.

7:58 pm- Update & Review of E.D. Performance Evaluation

Guebert to schedule meeting to go over E.D.'s evaluation.

Guebert to send document this week to review and present changes to Jill Critchfield at Pacific-HR before sending to Hamilton.

There is a 90-minute slot needed between 12/7 and 12/17 for E.D. evaluation:

Guebert announced **December 27th at 4pm for board to meet to go over E.D. Evaluation with Hamilton.**

Action Item: Fernandez to block out 2 hours and send invitations

8:10 pm- Equity Moment/Update

EMSWCD staff and Board Committee met 11/18 for Indigenous Land Acknowledgement discussion.

- Wagner is part of Hiring Committee for Operations Administrative Assistant.
- Input on Farm Access Equity Initiative strategy and presentation
- Working on follow-up to Survey with Community Engagement Liaisons
- Preparing survey for staff on next topics for future all-staff DEI trainings.
- Creating next year's DEI Small Discussion Groups composition.

8:12 pm- Finance and Operations

Mitten presented the October 2021 Financial Report

He noted that the Balance Sheet Changes are reflective of the audit adjustments. He noted the changes were in the Property Tax Receivables, Fixed Assets Cost, Depreciations (Accumulated Assets and Accumulated Building), Building/Capital Improvements, Accumulated Depreciation on the Improvements, Accrued Compensated Absences. He also pointed out that the Land Conservation Fund and Projects & Cost Share (Grants Fund) both now reflect the new fund balances in accordance with the audit.

Mitten reviewed the P&L Budget Performance and explained that Property Tax Received to-date (Nov & Dec) is \$4.6M (\$3.4M in Nov and \$1.2M on December 6th). Total received including the \$50k from July – Oct is \$4.7M.

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He also pointed out that Advertising is higher because of job postings; Dues are higher than month because of OACD dues (\$7500); Contracts w/ Partners/Landowners is higher because of two CLIP payments (\$58k & \$37k); and further noted that on the P&L by Class, the Grants Fund is at 36% spend at 33.3% of year passed because of two CLIP payments noted above.

Mitten gave an update to the Board on the Public Record Policy. He and Nancy discussed with Jollee Patterson from Miller Nash the current policy and decided it is too detailed with too much information that is confusing for the public. Mitten, Hamilton, and Patterson will come up with a process of simplifying within the next couple weeks but will be mindful of the upcoming Holidays.

Mitten presented Resolution 2021-12-01 to adopt a Supplement Budget with the included Budget Amendment. This budget amendment was needed to recognize increase of ODA funds and to correct a budget error that underfunded a program in FY21-22.

MOTION: Masterson moved to approve Resolution 2021-12-01 to adopt the Supplemental Budget as presented, Zimmer-Stucky 2nd, passed unanimously (4-0, Carlson not present).

8:22 pm- Closing Items

Action Item: Fernandez: Send invitations for Special Board Meeting on December 27th at 4pm for board to meet to go over E.D. Evaluation.

Action Item: Guebert to send Hamilton's Evaluation to the rest of the board members.

Action Item: Two committee meetings (2/21 and 5/30) and two board meetings (7/4 and 9/5) fall on federal holidays. Revised dates to be determined. (Fernandez)

Action Item: Personnel Committee to discuss Juneteenth holiday with possible recommendation to full board in January, 2022

8:29 pm- Adjourned

Guebert adjourned the meeting at 8:29 pm.



Policy 1.1.8: Time Off / Leave Time
East Multnomah Soil & Water Conservation District

January 6, 2022

Policy originally approved by EMSWCD Board of Directors on: 10/02/17; 12/2/2019

Policy revised and approved by EMSWCD Board of Directors on: 01/10/2022

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Policy 1.1.8: Time Off / Leave Time
East Multnomah Soil & Water Conservation District

January 6, 2022

1.0 Time Off Philosophy

EMSWCD encourages employees to take time off from work for vacation, as holidays, and as needed for wellness purposes. EMSWCD encourages each employee to achieve a work-home life balance that provides time for them to enjoy both their professional and personal lives as much as possible. EMSWCD recognizes that some employees may want to take small amounts of paid time off from work on a monthly basis, whereas other employees may want to accumulate the maximum amounts of paid leave and take as much time off as possible at one time. These are both acceptable approaches, but any time taken away from work must be arranged as soon as possible and will be approved when it does not unduly interfere with EMSWCD business.

Regular or temporary (employees with pre-determined employment periods and/or end dates), full-time employees and part-time employees who normally work at least 20 hours per week, are eligible for paid leave as detailed in this policy. Part-time employees who normally work less than 20 hours per week are usually not eligible for any type of paid leave. All leave eligibility, accrual rates, use, and status upon departure are set forth within this section as applicable to all EMSWCD staff. Any divergence from this policy (for example, as a result of initial employment negotiations), must be made in writing by the Executive Director.

2.0 Time Off Requests

When possible, all leave requests are expected to be pre-approved by the employee's supervisor. Leave requests should be scheduled so the leave does not interfere with the accomplishment of the employee's responsibilities or with EMSWCD operations. In some cases, all or part of the employee's work assignments may be distributed to other employees. There may also be circumstances when requested leave may not be approved due to competing EMSWCD priorities or leave requests. These arrangements are to be discussed prior to taking time off.

3.0 Time Worked Beyond 40 Hours per Week

While employees and their supervisors should strive to maintain fulltime employees' work schedules to a maximum of 40 hours per week, there may be times when employees' tasks and projects require exceeding this. This is handled differently for exempt/salaried employees (addressed through "bank time") and non-exempt/hourly employees (addressed through "overtime/compensatory time").

3.1 Bank Time

Exempt employees are not eligible for overtime pay or compensatory time. Instead, they may accumulate up to 60 hours in a "time bank" (one hour for each regular hour worked over the standard 40-hour week) without prior approval of the supervisor. With prior approval, employees may then apply the accrued time in the time bank toward time off on a regular workday. Employees will receive a monthly report indicating the amount of time they have in the time bank. Non-exempt employees are not able to accumulate time in a time bank.

Eligibility

- Fulltime exempt/salaried employees (regular or temporary status).



Policy 1.1.8: Time Off / Leave Time
East Multnomah Soil & Water Conservation District

January 6, 2022

Accrual

- When employees exceed 40 hours of work per week, the time in excess of 40 hours is accrued in a "Time Bank" (referred to hereafter as "bank time").
- No more than 60 hours of bank time may be accumulated; any time in excess of this amount is lost.
- Under special circumstances, employees and supervisors may request written pre-authorization from the Executive Director for employees to exceed the maximum bank time.
- Paid leave (except for wellness leave), is not counted as time worked during the workweek for the purposes in this section.
 - For example, an employee who clocks 39 hours in a workweek, should not take 8 hours of paid vacation leave if they want to take a day off. Taking 8 hours of paid vacation leave would mean the person would unnecessarily account for 47 hours in a workweek (7 hours of which would be "lost" because it does not count as time worked). The person should only clock the actual "hours worked" (39) plus an additional 1 hour of paid vacation leave, to make 40 hours in the workweek.
 - Paid wellness leave is the exception to this. If the above employee takes 8 hours of paid wellness leave during the above week, the total for the week would be 47 hours and the employee would accrue 7 hours of bank time.

Use

- Banked time may be used similar to vacation leave.

Status upon departure

- If an employee leaves employment (voluntarily or involuntarily), the employee will be paid for any unused bank time that has not been lost due to exceedances.

3.2 Overtime/Compensatory Time

Hourly wage/non-exempt employees are eligible for overtime pay or compensatory time. Although the pay period is by the month, state law requires calculation of compensatory time and overtime on a weekly basis. Non-exempt employees shall be paid time-and-a-half or double time (as provided for in BOLI regulation) for any time worked over 40 hours per week. Alternatively, non-exempt employees may elect to receive compensatory time in lieu of paid overtime, at the rate of one-and-a-half hours accrued for each hour worked in excess of 40 hours per week. In the event non-exempt employees work more than 40 hours in a workweek, but some of those hours are for sick leave or other paid time off, the requirement for paying overtime or granting compensatory time does not apply. Overtime is calculated based on hours actually worked (unless an employment contract or collective bargaining agreement states otherwise). If compensatory time is accumulated, a maximum of 60 hours may be accrued. Although compensatory time will be recorded separately from annual leave accrual, it may be used like annual leave. If a non-exempt employee leaves employment (voluntarily or involuntarily) with the EMSWCD, they will be paid for any unused compensatory time. Employees will receive a monthly report indicating the amount of compensatory time they have accumulated.

Exempt employees are not able to earn overtime or compensatory time.



Policy 1.1.8: Time Off / Leave Time
East Multnomah Soil & Water Conservation District

January 6, 2022

Eligibility

- Fulltime non-exempt/hourly employees (regular status or temporary).

Accrual

- From time to time, employees may be asked by their supervisors to work overtime (more than 8 hours per day or more than 40 hours per week).
- All overtime must be pre-approved by a supervisor and/or the Executive Director.
- Employees may choose one of two options to be compensated for overtime: 1) they may be paid time and ½ for the hours worked; or 2) they may elect to accumulate compensatory time at the rate of time and ½ for the hours worked.
- Employees must notify time-keeping staff how they want to be compensated for overtime.
- If time is accumulated, a maximum of 60 hours may be accumulated; otherwise the remaining amounts will be paid.
- Paid leave (except for wellness leave) is not counted as time worked during the workweek for the purposes in this section.
 - For example, an employee who clocks 39 hours in a workweek, should not take 8 hours of paid vacation leave if they want to take a day off. Taking 8 hours of paid vacation leave would mean the person would unnecessarily account for 47 hours in a workweek (7 hours of which would be “lost” because it does not count as time worked). The person should only clock the actual “hours worked” (39) plus an additional 1 hour of paid vacation leave, to make 40 hours in the workweek.
 - Paid wellness leave is the exception to this. If the above employee takes 8 hours of paid wellness leave during the above week, the total for the week would be 47 hours and the employee would accrue 10.5 hours (at time and a half) of overtime/compensatory time.

Use

- Although compensatory time will be recorded separately from other types of leave, it may be used like vacation leave.

Status upon departure

- If an employee leaves employment (voluntarily or involuntarily), the employee will be paid for any unused compensatory time.

4.0 Vacation Leave

Eligibility

- All regular status employees who normally works at least 20 hours per week shall earn vacation leave.
- All temporary employees (employees with pre-determined employment periods and/or end dates), who normally works at least 20 hours per week shall earn vacation leave.
- Regular or temporary part-time employees who normally work less than 20 hours per week are not eligible for vacation leave.

Accrual

- Vacation leave accrual starts on the first day of employment.
- Vacation leave accrual, however, is on a monthly basis and shall be recorded at the end of each month.



Policy 1.1.8: Time Off / Leave Time
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January 6, 2022

- If an employee is employed less than a full month, then vacation leave accrual is prorated for that month.
- The table below indicates the accrual rates and maximum accumulation of vacation leave for regular, fulltime employees based on the amount of time employees have been employed at EMSWCD.
- Part-time employees (regular status or temporary) who are normally scheduled to work fewer than 40 hours per week, but at least 20 hours per week, receive pro-rated vacation leave. For example, an employee who works 20 hours per week (50% of 40 hours per week) will accrue vacation at 50% of the normal rate (e.g., 40 hours in the first year). Maximum accumulation is also pro-rated accordingly.
- Exceedances of the maximum accumulation amounts will only be allowed on a case-by-case basis with explicit written pre-authorization from the Executive Director. Without such pre-authorization, vacation leave earnings in exceedance of the limits will be lost.

Table 1: Vacation Leave Accrual

Employment Period													Accrual Rates			Max Accumulation	
													Hours		Weeks	Hours	Weeks
Year	Months												Per Mo	Per Yr	Per Yr	Per Mo	Per Yr
1st	1	2	3	4	5	6	7	8	9	10	11	12	6.67	80	2	80	2
2nd	13	14	15	16	17	18	19	20	21	22	23	24	10	120	3	200	5
3rd	25	26	27	28	29	30	31	32	33	34	35	36	10	120	3	240	6
4th	37	38	39	40	41	42	43	44	45	46	47	48	10	120	3	240	6
5th	49	50	51	52	53	54	55	56	57	58	59	60	10	120	3	240	6
6th	61	62	63	64	65	66	67	68	69	70	71	72	13.33	160	4	240	6
7th	73	74	75	76	77	78	79	80	81	82	83	84	13.33	160	4	240	6
8th	85	86	87	88	89	90	91	92	93	94	95	96	13.33	160	4	240	6
9th	97	98	99	100	101	102	103	104	105	106	107	108	13.33	160	4	240	6
10th	109	110	111	112	113	114	115	116	117	118	119	120	13.33	160	4	240	6
11th	121	122	123	124	125	126	127	128	129	130	131	132	15	180	4.5	240	6
12th	133	134	135	136	137	138	139	140	141	142	143	144	15	180	4.5	240	6
13th	145	146	147	148	149	150	151	152	153	154	155	156	15	180	4.5	240	6
14th	157	158	159	160	161	162	163	164	165	166	167	168	15	180	4.5	240	6
15th	169	170	171	172	173	174	175	176	177	178	179	180	15	180	4.5	240	6
16th	181	182	183	184	185	186	187	188	189	190	191	192	16.67	200	5	240	6
17th	193	194	195	196	197	198	199	200	201	202	203	204	16.67	200	5	240	6
18th	205	206	207	208	209	210	211	212	213	214	215	216	16.67	200	5	240	6
19th	217	218	219	220	221	222	223	224	225	226	227	228	16.67	200	5	240	6
20th+	229	230	231	232	233	234	235	236	237	238	239	240	16.67	200	5	240	6



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Use

- Vacation leave cannot be used until it has been accrued (i.e., employees cannot go into “paid leave debt”), except with explicit pre-authorization in writing by the Executive Director.

Status upon departure

- If an employee leaves employment (voluntarily or involuntarily), the employee will be paid for any unused accumulated vacation leave that has not been lost due to exceedances.

5.0 Floating Holiday Leave

Eligibility

- All regular status employees who normally work at least 20 hours per week.
- All temporary employees who normally work at least 20 hours per week.

Accrual

- There are typically 11 federal holidays each year. EMSWCD treats these days as “floating holiday” leave time.
- Fulltime employees (regular or temporary) will accrue 8 hours of floating holiday leave per federal holiday, thus, 88 hours per fiscal year (regardless of the actual number of federal holidays in any given year).
- Floating holidays will be accrued by fulltime staff on the first of each month, on a monthly basis, as per the following schedule:
 - July: 8 hours
 - August: 0 hours
 - September: 8 hours
 - October: 8 hours
 - November: 16 hours
 - December: 8 hours
 - January: 16 hours
 - February: 8 hours
 - March: 0 hours
 - April: 0 hours
 - May: 8 hours
 - June: 8 hours
- Part-time employees’ floating holiday accrual will be pro-rated as per the number of hours they normally work each week.

Use

- Employees can use floating holiday leave only after it has been accrued, similar to vacation leave.
- Employees must use floating holiday leave each fiscal year or it is lost.
- Non-exempt/hourly employees may use floating holiday leave as described above, including on the holiday itself.
- Because there are no specific days that are designated as “holidays,” if employees are required to work on a federal holiday or voluntarily work on a federal holiday, there will not be compensatory time or overtime pay (see Section 3.2).



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Status upon departure

- At separation, all unused, accrued floating holiday leave in a fiscal year is paid out.

6.0 Wellness Leave

Eligibility

- All employees.

Accrual

- Full-time employees earn 8 hours of wellness leave per month (i.e., 96 hours per year).
- Part-time employees earn wellness leave pro-rated (on the 8 hours per month full time equivalent) based on the number of hours they normally work per week. As per Oregon state law, however, employees must earn at least one hour of wellness leave for every 30 hours worked. As such, this rate shall establish the minimum hours of wellness leave accrual for part-time employees.
- There is no cap on accumulated wellness leave.

Use

- Wellness leave may be used by employees when the following non-occupational conditions involve themselves, members of their family, or members of their immediate household¹:
 - Illness
 - Injury
 - Quarantine based on exposure to contagious disease
 - Dental or health-related appointments
 - Mental health care
- Wellness leave may be used for activities such as appointments, hospital/clinic stays, and at-home care.
- Requests to use Wellness Leave should be submitted as follows:
 - All employees must notify their supervisor or Executive Director as soon as practical when they will be or have been absent due to wellness-related issues.
 - At the request of EMSWCD, documentation from a physician may be required for use of wellness leave in excess of three consecutive days.

Status upon departure

- If an employee leaves employment (voluntarily or involuntarily), the employee will not be paid for any unused accumulated wellness leave.

7.0 Donated Leave

Eligibility

- A regular status employee (the "recipient") who normally works at least 20 hours per week is eligible to receive donated leave under the following circumstances:
 - To recover from or seek treatment for a "serious health condition"² that is expected to continue after an employee has used all accumulated leave; or

¹ From this point forward in this policy, "family member" and "member of household" is as defined by the employee.

² For the purposes of this policy, a "serious health condition" requires a reduced work schedule resulting in at least partial day absences in excess of 15 calendar days.



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- To care for or seek treatment for a family member with a serious health condition which is expected to continue after the employee has used all accumulated leave.
- A regular status employee (the “donor”) who normally works at least 20 hours per week may donate accumulated vacation leave, wellness leave, bank time, and/or compensatory time to an eligible employee for use only as wellness leave for a documented serious health condition as described immediately above.

Accrual

- A recipient employee must submit a written request for donated leave to the Executive Director.
 - If an employee is unable to submit a written request, the Executive Director may accept a written request from a family member or other responsible party.
 - The request must include the specific amount of time requested based on the expected need.
 - Upon request by the Executive Director, documentation from an attending physician or practitioner must accompany the request, verifying that a qualifying medical need exists for either the employee or a family member. The documentation must state the estimated amount of time the employee will need away from work; it must also be consistent with the amount of time the employee requests. Medical documentation obtained for other purposes such as Federal Family Medical Leave Act (FMLA) or Oregon Family Leave Act (OFLA) may also be used for the purpose of verifying an employee’s eligibility to receive donated leave.
 - An employee may not request donated leave for short-term or sporadic conditions or illnesses that are common, expected, or anticipated. This includes, but is not limited to, sporadic, short-term recurrences of chronic allergies or conditions, short-term absences due to contagious diseases, or short-term, recurring medical or therapeutic treatments. Each situation must be examined and decided on a case-by-case basis and must be handled consistently and equitably.
 - An employee may not request donated leave when they are eligible to receive or are receiving workers’ compensation and are not on parental leave.
 - Donated leave can impact long- and short-time disability benefits. Before applying for donated leave while receiving disability benefits, employees must consult EMSWCD’s human resources staff for information on how donated leave will impact specific circumstances.
- A donor employee must submit a written request to the Executive Director to donate leave to a recipient employee.
 - The donor’s request must be processed as per EMSWCD’s procedures before the transfer of leave occurs.
 - A donor may not donate time that the employee has lost due to leave accrual limits (e.g., for vacation, holiday, bank time, and compensatory time).
 - An employee may donate leave only in one-hour increments to a recipient.
- Donated hours transfer from the donor’s accrued leave as needed by the recipient. If total leave donated exceeds the total amount of leave accepted, the unaccepted leave shall remain in the donor’s accrued leave balance.
- EMSWCD will credit the recipient at the recipient’s regular rate of pay regardless of the rate of pay of the donor.
- The recipient assumes the tax liability for the value of the donation at the recipient’s rate of pay.
- If the recipient needs more leave than the initial amount of time requested, the employee may submit subsequent requests for donated leave accompanied by updated medical documentation.



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Use

- EMSWCD shall inform employees that the use of donated leave may offset disability payments.
- The following language must accompany the donated leave request: "I understand that my use of donated leave may offset the receipt of disability payments."
- Donated leave may be received and taken on an as-needed, intermittent basis for the same condition after an employee has met the initial eligibility criteria.
- EMSWCD will consider time taken under this program to be wellness leave with pay.
- EMSWCD will consider time taken under this program to be time worked for purposes of wellness and vacation leave accrual.
- EMSWCD shall maintain the following documentation in a confidential medical file for each request for donated leave for a period of four years from the date of the request:
 - Employee's request to receive donated leave with supporting medical documentation;
 - Executive Director's (or designee's) approval or denial of request for donated leave;
 - The donor's authorization to donate leave with appropriate signatures, including the appointing authority or designee, payroll staff, and number of hours donated; and
 - Record of total leave accepted by receiving employee.

Status upon departure

- If a recipient employee leaves employment (voluntarily or involuntarily), all unused donated leave will return to the donor employees.

8.0 Medical/Parental Leave, Supplemental Medical/Parental Leave, Paid Domestic Leave³

Eligibility

- Regular status employees who normally work at least 20 hours per week and who have worked at EMSWCD for at least six months are eligible to receive medical/parental leave, supplemental medical/parental leave, and paid domestic leave.
- Employees who work less than 20 hours per week and/or have not worked at EMSWCD for at least six months and/or who are temporary/seasonal employees are not eligible for medical/parental leave, supplemental medical/parental leave, and paid domestic leave.

Accrual

- Regular status, fulltime employees will be provided up to 24 weeks of time off (per any consecutive 12-month period) without pay for each occurrence for employee health issues and/or care for an employee's family member with serious health issues and/or for the birth or adoption of a child, hereafter referred to as ***medical/parental leave***.
- The amount of time off with or without pay for medical/parental leave for regular status, part-time employees shall be prorated according to their normal work hours (e.g., a 20-hour per week employee is a 50% FTE and thus shall have 50% of the time off available to them).
- Under exceptional circumstances, such as a child or family member with serious health issues, EMSWCD may grant time off without pay in addition to the medical/parental leave allowances described above, hereafter referred to as ***supplemental medical/parental leave***.
- After one-year of employment with EMSWCD, regular status, fulltime employees may be provided up to three weeks of paid leave off (per any consecutive 12-month period) following the birth or

³ Approved by the EMSWCD Board of Directors on June 1, 2015.



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adoption of a child⁴ or during the serious illness of the employee, the employee's spouse, partner, or family member, hereafter referred to as ***paid domestic leave***.

Use

- Qualifying reasons for taking medical/parental leave, supplemental medical/parental leave, and paid domestic leave at EMSWCD will include, but are not limited to, all qualifying reasons under the Oregon Family Leave Act (OFLA).
- Acceptability of non-OFLA reasons for taking medical/parental leave, supplemental medical/parental leave, and paid domestic leave will be decided on a case-by-case basis by the employee's supervisor and Executive Director.
- Use of concurrent paid time off:
 - An employee may elect to use accrued paid leave in concurrence with medical/parental leave and/or supplemental medical/parental leave.
 - Accrued paid leave may include wellness leave, vacation leave, holiday leave, compensatory time, and bank time.
 - Under these circumstances, accrued paid leave is expended concurrently with medical/parental leave and/or supplemental medical/parental leave and will not result in extending the total time off from work.
- Part-time work options: EMSWCD may, at its discretion, allow regular, fulltime employees to work part-time (at least 20 hours per week) as follows:
 - Up to 32 weeks in lieu of taking any medical/parental leave; or
 - In conjunction with (i.e., interspersed throughout) medical/parental leave for a total combined (part-time work and time off during medical/parental leave) period that does not exceed 32 weeks; and/or
 - Up to 8 weeks prior to and/or after taking medical/parental leave for a total combined (part-time work and time off during medical/parental leave) period that does not exceed 32 weeks.
- Requests for medical/parental leave, supplemental medical/parental leave, and paid domestic leave must be in writing and approved by the Executive Director.
 - Requests should be accompanied by a plan that, at a minimum, describes when and how much of paid and unpaid leave will be used and how work objectives will be accomplished in the employee's absence.
 - Substantiation documentation may be required to accompany requests.

Status upon departure

- All rights to any medical/parental leave, supplemental medical/parental leave, and paid domestic leave are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.

9.0 Bereavement Leave

Eligibility

- Regular status employees who normally work at least 20 hours per week.

Accrual

- Under normal circumstances, fulltime employees will be granted three days of paid bereavement leave upon the death of a member of an employee's family or household (as determined by the employee).

⁴ This is not restricted to the primary caretaker.



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- Part-time employees' bereavement leave will be prorated according to the normal number of hours worked per week.

Use

- Requests for paid bereavement leave should be submitted as soon as possible and will be decided by the Executive Director on an individual basis.
- If staff believe they need additional time, they may use any combination of accrued paid leave (such as vacation, wellness, floating holiday, time bank, and compensatory time) and/or request paid domestic leave (see Section 8.0).

Status upon departure

- All rights to bereavement leave are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.

10.0 Mandatory Leaves

Eligibility

- All employees will receive mandatory leaves as required by law.

Accrual/Use

- See Sections 10.1 – 10.8.

Status upon departure

- All rights to mandatory leaves are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.

10.1 Bone Marrow Leave

In accordance with Oregon Revised Statute 695A.312, employees who work on average 20 or more hours per week shall be allowed to take accrued paid leave to donate bone marrow.⁵ Employees should submit a request for such leave to their supervisor as early as practical.

10.2 Court/Jury Duty Leave

Prior notice of court/jury duty must be provided to the supervisor. Upon presentation of subpoena or letter, qualifying employees shall be granted leave with full pay any time they are required to report for court/jury duty. If an employee is excused or dismissed prior to the end of the employee's regular work shift, the employee shall report back to work if more than half of the work day remains. If EMSWCD work activities warrant, the Executive Director will support the employee in requesting a postponement of jury service. Employees should not accept stipends or mileage reimbursement from the court's administrative body.

10.3 Crime Victims' Leave

If an eligible employee or a member of the employee's immediate family or household suffers financial, social, psychological, or physical harm as a result of a personal felony, the employee may take protected leave from work to attend criminal proceedings. The amount and length of leave time the employee may take is limited to that which does not create significant difficulty and expense (undue hardship) to EMSWCD. If EMSWCD must limit the leave due to undue hardship, EMSWCD must notify the prosecuting attorney in the criminal proceeding, who is required by law to notify the court. The court should then take the employee's work schedule into consideration when scheduling the criminal proceedings. The employee must provide the supervisor with reasonable

⁵ <https://www.oregonlaws.org/ors/659A.312>



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notice of their intention to take crime victims' leave and provide copies of any notices of scheduled criminal proceedings received from a law enforcement agency. EMSWCD will treat such documentation as confidential information. Crime victims' leave is unpaid; however eligible employees may choose to use accrued paid leave (such as vacation, holiday, wellness, compensatory, or bank time) available to them concurrently with crime victim's leave. Benefits are not affected by crime victims' leave.

10.4 Domestic Violence Leave

Eligible employees may take reasonable unpaid leave to obtain services or treatment relating to domestic violence, sexual assault, or stalking. EMSWCD may limit the amount of leave taken to the extent it causes an undue hardship to EMSWCD. Eligible employees may choose to use accrued paid leave (i.e., vacation, holiday, wellness, compensatory, or bank time) available to them concurrently with domestic violence leave.

10.5 Military Leave

Full time employees will receive payment for the first 30 days of military leave. Part-time employees will receive a prorated time period of military leave. Prior approval for military leave must be requested from the Executive Director. Accrued paid leave (such as vacation, holiday, wellness, compensatory, or bank time), for time extending beyond the first 30 days for fulltime employees (a prorated time period for part-time employees), may be debited for military leave at the request of the employee.

10.6 Disability Leave

EMSWCD provides reasonable accommodation for individuals with disabilities, as long as that accommodation does not create an undue hardship for EMSWCD. Such accommodation may include a leave of absence without pay (i.e., **disability leave**) to receive treatment for the disability. Eligible employees must submit a written request to the Executive Director for disability leave prior to taking time off. Upon medical verification, disability leave up to 24 weeks for fulltime employees (a prorated amount for part-time employees) may be provided. Disability leave without pay may be requested beyond this time if needed.

10.7 Leave for On-the-Job Injuries

Employees who are eligible to receive workers' compensation (including temporary employees) are entitled to work-related injury leave with full pay for up to five scheduled workdays (40 hours or normal number of hours scheduled in a week). This leave, for illness or injury arising out of and in the course of employment, is not charged to other forms of accrued paid leave. Absence from work of more than five days due to a work-related injury will be accommodated through family/medical leave. Employees receiving workers' compensation for job-related injuries or disease may use other forms of paid leave to supplement the payment up to, but not to exceed, their regular rate of pay. After all other forms of paid leave have been exhausted, employees are not entitled to leave or pay benefits other than workers' compensation. Employees may be put into a leave without pay status during this time without adjustment in the position/employment service period.

Eligible employees who are injured on the job and, as a result, are required to take time off work, have some reinstatement rights, depending on the nature of their medical release. The reinstatement rights can last up to three years from the date of injury. Returning injured workers



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have seven calendar days (from the date they are informed by their insurance carrier) to notify EMSWCD that their attending physician has released them for employment.

10.8 Federal Family and Medical Leave Act Leave

All “public employers/agencies” (including special districts as subdivisions of state government), without regard to the number of employees they have, are covered by the Federal Family and Medical Leave Act (FMLA). As such, EMSWCD must post the FMLA/DOL rights poster (29 CFR 825.104). However, not all public employees are eligible for FMLA. Each public employee must: 1) Work at a worksite that employs 50+ employees within a 75-mile radius; 2) Have worked at least 1,250 hours in the 12 months prior to commencement of the leave; and 3) Have been employed at least 12 months for a single covered employer. Because EMSWCD has no employees that meet these criteria, it does not have to provide leave under FMLA. EMSWCD does, however, provide medical/parental leave, supplemental medical/parental leave, and paid domestic leave as described in Section 8.0 of this policy.

11.0 Emergency Closure Leave

Eligibility

- All employees.

Accrual/Use

- See Sections 11.1 – 11.2.

Status upon departure

- All rights to emergency closure leave are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.

11.1 Inclement Weather

During inclement weather, EMSWCD has elected to follow the office hours of Multnomah County. If Multnomah County offices are closed due to inclement weather, EMSWCD shall also be closed. Similarly, if Multnomah County offices open later than normal, EMSWCD shall open at the same time. Since EMSWCD staff work varying shifts, the late start possibility may affect individual staff differently. If, for example, Multnomah County offices don’t open until 9:00 AM and staff A was scheduled to start that day at 6:00 AM while staff B was scheduled to start that day at 9:00 AM, staff A would receive 3 hours off for the day while staff B would not receive any hours off that day. It will be important to monitor the situation closely and confer with supervisors if there are questions. Employees are responsible for checking the Multnomah County website to determine if offices are closed during inclement weather. If ever in doubt, employees should contact their supervisor.

When the EMSWCD office is closed or has a late start under the above conditions, staff should follow the guidelines below for time coding purposes.

- If staff were normally scheduled to work during the hours the office was closed and did not work, they should code that time as administrative leave. Staff who would have normally been at work, but instead were on previously arranged paid leave, should do similarly.
- If staff were scheduled to work during the hours the office was closed and “voluntarily” chose to work anyhow, they should code that time as they normally would; the administrative leave is “lost.”



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- If staff were scheduled to work during the hours the office was closed and were required to work [i.e., they had little choice in the matter; supervisors should approve this (after the fact is fine)], they should code it as they normally would and bank the difference/administrative leave.
- If staff were not normally scheduled to work the hours the office was closed, they should code their time as they normally would.

When the office is not closed during inclement weather periods, employees are encouraged to use public transportation when dangerous driving conditions exist. Leave without pay will be granted if an employee believes they cannot safely report to work due to inclement weather. With explicit, case-by-case permission of their supervisor, employees may also work from home in such conditions. Alteration of future work schedules to make up lost time shall also be permitted. Employees, with permission from supervisors, may also opt to take accrued paid leave (such as vacation, floating holiday, compensatory, or bank time) to cover the time missed.

11.2 Natural Disasters, Attacks, Quarantines

In the event of a catastrophic occurrence, the safety of staff and board members is of paramount importance. Leave will be granted (with or without pay at the Executive Director's discretion) and/or alternate work locations will be arranged if an employee is unable to report to duty or if doing so is unsafe or ill-advised. For example, in the event of a local avian flu outbreak, EMSWCD will follow the recommendations of local officials to minimize risk of contagion (e.g., meet by phone or work from home). Any questions regarding expectations in such a situation should be directed to the Executive Director, who will consult with the board as appropriate and feasible.

12.0 Sabbatical Leave

Eligibility

- Regular status, fulltime employees with at least five years of fulltime employment at EMSWCD who have received at least an overall annual performance rating of "good" or better for at least three consecutive years immediately prior to the requested sabbatical leave.
- No more than two employees can be on sabbatical leave at any given time.

Accrual

- Eligible employees may request unpaid sabbatical leave for a period of up to 12 months.
- Additional unpaid sabbatical leave requests for up to 12 months may be made by eligible employees every five years after each completed sabbatical leave.

Use

- Eligible employees must submit a written request for sabbatical leave to the supervisor and Executive Director as far in advance as possible.
- Sabbatical leave requests must include, at a minimum:
 - The reason for the sabbatical leave;
 - The dates of departure and return;
 - Indication of whether the employee will seek or has attained external employment during the sabbatical leave;
 - If and when a combination of leave without pay and with accrued paid leave (vacation, holiday, compensatory, or bank time) will be used; and
 - A *Sabbatical Plan* that addresses the critical needs of EMSWCD during the employee's absence.



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- Sabbatical leave will usually be authorized for a special circumstance or pursuit. Approving and granting sabbatical leave is at the discretion of the Executive Director. Due to work load allocation issues, under ideal circumstances only one staff per four-person programmatic unit will take sabbatical leave at any given time. As such, requests will be reviewed and approved on a first-come, first-serve basis. When evaluating requests for sabbatical leave from the same programmatic unit that are submitted in the same week for an over-lapping period of time, the Executive Director will evaluate requests based on the following:
 - Number of sabbatical leaves previously taken (the fewer taken, the more likely to be approved);
 - Length of time since most previous sabbatical leave (the longer the time, the more likely to be approved);
 - Length of service at EMSWCD (the longer service, the more likely to be approved);
 - Quality of the aforementioned sabbatical plan and related financial cost and programmatic impact to EMSWCD (higher quality is more likely to be approved);
 - Direct benefits to EMSWCD as a result of a professional or social pursuit (the more benefit, the more likely to be approved);
 - Benefits to conservation in general as a result of a professional or social pursuit (the more benefit, the more likely to be approved); and
 - Benefits to society as a result of a professional or social pursuit (the more benefit, the more likely to be approved).
- When approved, sabbatical leave will officially start on the first regular workday following the last day worked for EMSWCD.
- While on sabbatical leave, the employee is required to check in with the supervisor on a monthly basis to inform the supervisor of the employee's status and to notify the supervisor of any change in the employee's contact information. If this will not possible, prior alternative "check-in" arrangements must be made.
- Insurance coverage will be maintained for the employee while on sabbatical leave for the months that the employee is able to intersperse on average at least 20 hours per week of accrued paid leave.
- Insurance coverage will not be maintained for the employee while on unpaid sabbatical leave during months that the employee intersperses on average less than 20 hours per week of accrued paid leave. The employee may continue insurance coverage by paying the full premium by the first of each month.
- Sabbatical leave shall protect the length of service and returning benefit rights of employees. Benefits, however, do not accrue during unpaid sabbatical leave, but are retained at the same level.
- EMSWCD will make all reasonable attempts to arrange the same or similar employment for individuals returning from sabbatical leave, but no guarantees can be made similar to all Oregon employees who work at-will.
- If the employee does not return within five days of the stated return date and no extension has been approved, EMSWCD will assume the employee has resigned and shall terminate the employee's employment.

Status upon departure

- All rights to sabbatical leave are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.



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13.0 Other Leave without Pay

Eligibility

- Regular status employees who normally work at least 20 hours per week.

Accrual/Use

- On rare occasions, eligible employees may request leave without pay for reasons such as adding time to take vacation for which they have not accumulated the hours or take a short leave of absence for personal reasons.
- All other forms of paid leave, except for wellness leave, should be used before additional leave without pay under this section is used.
- Other leave without pay will generally not exceed 40 hours in any 12-month period.

Status upon departure

- All rights to other leave without pay are lost when an employee leaves employment (voluntarily or involuntarily) with EMSWCD.

14.0 Employee Benefits and Tenure During Paid and Unpaid Leave

All employees who are actively at work or on paid leave (for a minimum of 20 hours per week), such as vacation leave, holiday leave, wellness leave, and paid domestic leave, will continue to receive normal employee benefits provided by EMSWCD and will continue to accrue all normal employment tenure.

Employees on approved unpaid leave (over 20 hours per week) are not entitled to some employee benefits (see table below). This includes employees who are receiving income replacement benefits from a source other than EMSWCD, such as short-term disability, long-term disability, or workers' compensation insurance. While some benefits are not available during approved unpaid leave, all normal benefits will be available at the same level upon return to at least 20 hours per week of work or paid leave.

Continued Benefit	Benefit Pause
• Health insurance * • Flexible spending accounts ** • Life insurance *** • Worker's compensation insurance **** • Short and long-term disability insurance • Employee wellness	• Salary/wages • Flexible spending accounts ** • Worker's compensation insurance ***** • Leave (any type) accrual • Retirement contributions • Tuition assistance • Job training funding
* Health insurance: For all unpaid leave except Sabbatical Leave. Enrollment continues for no more than 365 days in a nonpay status. The EMSWCD contribution continues for employees while employees are in a nonpay status. EMSWCD will also continue EMSWCD contribution toward dependent coverage if the employee continues to pay the employee portion of the monthly premiums while in the nonpay status. ** FSA's: FSA's continue only if employee pays the premium during the time off without pay. If the employee ceases payment, EMSWCD will request that the employee returns the FSA card. *** Life insurance: Minimum coverage continues for 12 consecutive months in a nonpay status without cost to the employee. Any coverage above the minimum is the responsibility of the employee. **** Worker's comp: An employee may be absent from work due to an injury on-the-job and be receiving benefits from a worker's compensation insurance claim.	



Policy 1.1.8: Time Off / Leave Time
East Multnomah Soil & Water Conservation District

January 6, 2022

***** Worker's Comp: An employee absent from work due to an on the job injury and receiving benefits from worker's compensation insurance would no longer be covered for new injuries on-the-job via worker's compensation insurance because the employee would not be at work.

Employees on approved unpaid leave (over 20 hours per week) may not be entitled to continue accruing normal position/employment, leave accrual, and tuition assistance-related tenure (see table below).

Continued Tenure	Tenure Pause
• None	• Position/employment service period * • Leave accrual service period • Tuition assistance required service period
* <u>Position/employment service period</u>: An employee absent from work due to an injury on-the-job and receiving benefits from a worker's compensation insurance claim will continue to earn tenure in terms of position and employment.	

15.0 Unapproved Leave

Any employee who takes unapproved leave for more than five consecutive work days shall be deemed to have resigned from employment with EMSWCD.

Partners in Conservation 2022 Grant Applications

Organization Name	Proposal Title	Requested	Total Project	Watershed	Resource issue	Project description - edited
ARISE and Shine	Seed to Dish	\$61,320	\$355,758	Columbia Slough	Sustainable Agriculture / Urban Food Gardening	This project aims to bring together 3 generations (Seniors adults and youth) to learn from each one another sustainable agriculture practices that mostly African immigrants and refugee have been using for more than 400 years.
Center for Intercultural Organizing- DBA Unite Oregon	Cultivating Justice Program	\$100,000	\$368,190	Willamette River	Sustainable Agriculture / Urban Food Gardening	This proposal would expand Unite Oregon's 2022 community garden project to include a new garden in E. Portland & the development of a climate justice-focused leadership program for immigrants, refugees and BIPOC living in the area to cultivate new leaders in climate justice.
Columbia Riverkeeper	Columbia River Education and Monitoring Project	\$50,000	\$100,874	Columbia River Sandy River	Environmental Education for Youth / Adults	The project will: 1) work with Yakama Nation to engage diverse communities fishing near Bradford Island, (Pacific NW newest proposed Superfund Site); 2) monitor harmful algal blooms and E. coli at nine popular beaches, and share results in English and Spanish; 3) offer job-skills training to paid interns.
Ecology in Classrooms and Outdoors	Equitable Ecology Enrichment in Underserved Elementary Schools	\$27,835	\$87,525	Johnson Creek	Environmental Education for Youth / Adults	ECO will provide 330 students and 11 teachers with hands-on classroom lessons and outdoor field experiences to enhance naturescaping in schoolyards at 3 Title 1 schools: Lent, Kelly and Marysville. Also enhances ECO's DEI staff training/implementation.
Feed The Mass	Urban Agriculture: The Family That Learns	\$100,000	\$292,700	Willamette River	Sustainable Agriculture / Urban Food Gardening	Offered in collaboration with Scout Bee Farm, this program brings accessible urban gardening activities into participants homes, and links agriculture directly to daily life by integrating it with cooking. Participants will discover their aptitude and agency to care for the environment through accessible, guided urban gardening projects.
Friends of Trees	Adult Urban Forestry and Restoration Training Program and Tree Planting	\$100,000	\$217,540	Columbia Slough Columbia River Johnson Creek Sandy River	Environmental Education for Youth / Adults	Adult Urban Forestry Training Program - organize and host a paid 10-week program (15-25 individuals) focused on urban forestry and restoration. Participants will be selected by 5 CBO's serving BIPOC communities. Includes a 100-hour paid internship.
Friends of Zenger Farm	Zenger Farm - Youth, Family and Beginning Farmer Programming	\$77,240	\$320,442	Johnson Creek	Sustainable Agriculture / Urban Food Gardening	Provide a comprehensive culturally responsive, climate action-focused learning environment for 8 beginning farmers, 700 DDSD 5th graders, over 100 2-3rd graders, and 1,400 participants in family programming.
Green Lents	Pollinator Habitat Plantings & Monitoring	\$52,728	\$59,863	Johnson Creek	Habitat Restoration / Monitoring	Green Lents will install drought and pollinator-friendly plants and rain gardens designed with flood resistance on curb strips. Local BIPOC landscaping company, 1855 Plants, will be contracted for site preparations; plantings and maintenance implemented by volunteers, youth and partners.
Grow Portland	Sustaining and Expanding Garden School in East Portland	\$51,850	\$130,100	Johnson Creek Willamette River	Environmental Education for Youth / Adults	Building on our success and long term partnerships, Grow Portland seeks additional funding to: Expand elementary programming to requesting new elementary schools in PPS and DDSD; expand programming to include middle school students, focused at current partner school, Harrison Park.
Growing Gardens	Youth Grow: Early Exposure to Nature and Healthy Food	\$73,824	\$158,239	Columbia Slough Johnson Creek Willamette River	Environmental Education for Youth / Adults	Expand our partnership with Mt. Hood CC Headstart to engage more low-income children ages 3 to 5 and their families in East Multnomah County in hands-on experiences of nature and exposure to healthy food choices. Engages multigenerational families in environmental stewardship; growing and tasting fresh food.
Lloyd EcoDistrict	Peace Memorial Park	\$28,750	\$257,902	Willamette River	Naturescaping / Stormwater Management / Urban Forestry	This project will restore and enliven an open community space with the removal of invasive species and introduction of low-maintenance, native, pollinator-friendly perennials. Provide stormwater management and slow erosion within the park; engage a diverse community members and nearby property owners.
Lower Columbia Estuary Partnership	Cold Water Refuge Pilot Enhancement Technique Design and Permitting	\$83,057	\$166,138	Columbia River	Habitat Restoration / Monitoring	This project addresses climate change by advancing design and permitting of a new cold water refuge for Columbia River salmonids at the Horsetail Creek - Columbia River confluence and educating diverse communities about climate change impacts and adaptation.

Partners in Conservation 2022 Grant Applications

Organization Name	Proposal Title	Requested	Total Project	Watershed	Resource issue	Project description - edited
Multnomah County	Green Gresham Healthy Gresham	\$98,530	\$203,402	Columbia Slough Johnson Creek Sandy River	Naturescaping / Stormwater Management / Urban Forestry	Planting 200 trees in low-income neighborhoods in Gresham. Local youth will be employed and trained to identify planting locations, maintain and inventory existing street trees and tree planting opportunities. Engage at least 200 residents in planting and outreach events focused on the connection between trees and community health and wellbeing.
Northwest Center for Alternatives to Pesticides	Healthy Landscaping Practices for Clean Water and Aquatic Habitat	\$11,000	\$22,566	Columbia River Willamette River	Environmental Education for Youth / Adults	Reduce pesticide pollution and enhance aquatic ecosystem health in the Columbia and Willamette River Watersheds through educational workshops and a toolkit helping Latino/a/x landscapers address needs and barriers to implementing organic landcare safe for waterways. Workshops will be inclusive and participatory.
Oregon Institute for Creative Research	Oregon Institute for Creative Research "Tiny Forest" Initiative	\$100,000	\$200,000	Columbia Slough Columbia River Johnson Creek Sandy River Willamette River	Naturescaping / Stormwater Management / Urban Forestry	Grant will support planting dense stands of native flora in small parking lots located in low-income neighborhoods around east Portland reducing "heat island" affects and improving habitat/water quality.
Our Village Gardens	Neighborhood Grown, Neighborhood Owned.	\$46,681	\$141,769	Columbia Slough	Sustainable Agriculture / Urban Food Gardening	Magnify food equity in New Columbia and Tamarack Apartments by supporting access to free urban garden and orchard space, providing garden education, expanding sustainable seed to harvest practices, caring for urban tree canopy, purchasing and distributing produce from neighborhood growers, employing neighborhood leaders.
Outgrowing Hunger	Non- PDX Refugee Farmer & Gardener Support	\$33,040	\$110,500	Columbia Slough Johnson Creek Sandy River	Sustainable Agriculture / Urban Food Gardening	A continuation of the "Gardens for Health" project funded by EMSWCD 2019-21. Increases the health of the environment and the community by enhancing access to sustainable, watershed friendly urban agriculture, and provided support for highly successful natural gardening to marginalized and under-served communities within the District and at locations outside City of Portland.
People of Color Outdoors	POCO at Oxbow Park and Whitaker Ponds Nature Park	\$24,660	\$24,660	Columbia Slough Sandy River	Environmental Education for Youth / Adults	POCO will host a series of educational outings with young adults and with family groups. The activities that take place will vary depending on the abilities of the group scheduled including a focus on salmon, old growth trees, general nature education, Indigenous stewardship.
Play, Grow, Learn	Agricultural Mentoring Program	\$70,150	\$238,615	Columbia Slough	Environmental Education for Youth / Adults	Continues Outgrowing Hunger's environmental education and stewardship programming at Nadaka Park including: 1) paid youth landscaping, conservation and restoration internships, 2) organizing partner-led environmental and agricultural internships, 3) market and logistics, and 4) developing more self-sufficiency through agricultural skill building.
Portland Audubon	Collaborating to Create Backyard Habitats & Foster Environmental Stewardship	\$39,006	\$326,641	Columbia Slough Columbia River Johnson Creek Willamette River	Naturescaping / Stormwater Management / Urban Forestry	BHCP regreens urban landscapes where people live and gather: With Verde, we deliver our naturescape curriculum, install naturescapes for Hacienda residents and install rain gardens/naturescapes for low-income residents. We also provide enhanced support to community sites, prioritizing low-income and BIPOC sites/communities.
Portland Fruit Tree Project	Community Based Fruit Tree Care	\$84,400	\$178,223	Columbia Slough Johnson Creek Willamette River	Sustainable Agriculture / Urban Food Gardening	Determine the location and condition of fruit trees in East Portland to learn what is needed to increase tree health, yield, and utility. With partners we will improve existing tree health and plant new fruit trees, focusing on sustainable fruit production in neighborhoods that lack canopy and food access.
Portland Opportunities Industrialization Center Inc.	Environmental Education & Experiences Tailored for Low-Income Youth & Youth of Color	\$25,544	\$359,753	Columbia Slough Columbia River	Environmental Education for Youth / Adults	Support two main pieces of the Natural Resource Pathway (NRP) program: including the Student Crew Leadership Training Program for low-income youth and youth of color restoring local habitats and natural resource mentorship and education; and the new Green Team leadership development initiative introducing the natural resource field and tree pruning.
Sauvie Island Center	A Return to Farm-Based Education for BIPOC Students	\$26,503	\$76,275	Columbia River Willamette River	Environmental Education for Youth / Adults	Support 50 classes participating in their first farm field trips and winter class visits in nearly two years. Serves a single grade (3rd, 4th or 5th) from 10 Title 1 schools during the 2022/2023 school year, with each receiving student 11 hours of farm-based science education. Programming includes one fall and one spring field trip as well as a winter classroom visit and bundles of fresh take home vegetables after each trip.

Partners in Conservation 2022 Grant Applications

Organization Name	Proposal Title	Requested	Total Project	Watershed	Resource issue	Project description - edited
The Blueprint Foundation	Blueprint Foundation Green Infrastructure Initiative	\$75,513	\$171,948	Columbia Slough Columbia River Johnson Creek Willamette River	Environmental Education for Youth / Adults	This initiative involves three project-based learning programs that build environmental literacy and technical skills for Black early learners, teenagers, and adults while reconnecting them to nature and environmental stewardship. The program curriculum centers on water quality and green infrastructure.
The Kindness Model DBA Kindness Farm	Kindness Farm Educational Demonstration Regenerative Farm	\$29,953	\$126,485	Johnson Creek	Sustainable Agriculture / Urban Food Gardening	Kindness Farm aims to operate a hands-on regenerative agriculture urban demonstration farm, providing community education on sustainable gardening and farming practices while making a special effort to provide education and resources for communities of color, immigrants, & low-income neighbors.
Trinity United Methodist Church	Trinity Grounds	\$12,000	\$18,000	Johnson Creek	Naturescaping / Stormwater Management / Urban Forestry	We will be reconfiguring our grounds, removing our lawn, and creating rain gardens, erosion prevention landscaping, and natural habitat.
Urban Greenspaces Institute	Water conservation retrofits for PCRI N/NE Portland affordable homes	\$17,662	\$37,732	Columbia Slough Columbia River Willamette River	Naturescaping / Stormwater Management / Urban Forestry	Identify, design and build green infrastructure retrofits at eight of PCRI's affordable housing properties in N/NE Portland. Plant trees and assess stormwater retrofit opportunities at all 8 properties; implement retrofits with pavement removal, rain garden installation, and drainage improvements at 3 of 8 properties.
Ventura Park Parent Teacher Organization	Ventura Park Elementary Garden Education and Habitat Restoration	\$22,880	\$36,336	Willamette River	Environmental Education for Youth / Adults	1) Maintain current garden programming and partnership with Grow Portland. 2) Improve garden infrastructure to better serve all students. 3) Incorporate native/perennial habitat into conservation education lessons. 4) Provide proof of concept for application to additional area schools.
Verde	Verde's Bilingual Urban Habitat Program	\$100,000	\$250,000	Columbia Slough	Naturescaping / Stormwater Management / Urban Forestry	Environmental education and hands-on training to middle school youth and their families from Hacienda CDC, and to low-income homeowners. Extend the program to elementary school youth and adults. Update curriculum and create a maintenance guide.
World Salmon Council	Salmon Watch	\$18,875	\$107,704	Columbia Slough Columbia River Johnson Creek Sandy River Willamette River	Environmental Education for Youth / Adults	Salmon Watch combines classroom curriculum, field learning, and community service, incorporating innovative learning activities designed to enhance students critical thinking and problem-solving skills. Students explore their natural heritage and stewardship through learning about the lifecycle of Northwest salmon.
TOTAL		\$ 1,643,000	\$ 5,145,880			

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12/23/21
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of November 30, 2021

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	228,727.61	111,621.85	117,105.76	104.91%
1010 · LGIP savings acct #1	11,906,617.08	12,408,389.35	-501,772.27	-4.04%
Total Checking/Savings	12,135,344.69	12,520,011.20	-384,666.51	-3.07%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	139,137.47	146,131.64	-6,994.17	-4.79%
1200 · Accounts Receivable - Other	20,179.64	17,922.12	2,257.52	12.6%
Total 1200 · Accounts Receivable	159,317.11	164,053.76	-4,736.65	-2.89%
Total Accounts Receivable	159,317.11	164,053.76	-4,736.65	-2.89%
Other Current Assets				
1300 · Prepaid Expense	5,131.44	1,234.80	3,896.64	315.57%
Total Other Current Assets	5,131.44	1,234.80	3,896.64	315.57%
Total Current Assets	12,299,793.24	12,685,299.76	-385,506.52	-3.04%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	325,358.64	8,970.97	2.76%
1502 · Accumulated Depreciation	-247,506.71	-215,195.44	-32,311.27	-15.02%
Total 1500 · Fixed Assets	86,822.90	110,163.20	-23,340.30	-21.19%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-224,973.19	-208,489.31	-16,483.88	-7.91%
1605 · Building/Capital Improvements	1,345,133.76	1,334,113.45	11,020.31	0.83%
1606 · Accum Depreciation Improvements	-288,405.26	-243,842.97	-44,562.29	-18.28%
Total 1600 · Building	1,326,271.73	1,376,297.59	-50,025.86	-3.64%
1700 · Land	5,741,336.47	4,891,365.99	849,970.48	17.38%
Total Fixed Assets	7,154,431.10	6,377,826.78	776,604.32	12.18%
TOTAL ASSETS	19,454,224.34	19,063,126.54	391,097.80	2.05%

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Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of November 30, 2021

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	45,814.17	38,179.44	7,634.73	20.0%
Total Accounts Payable	45,814.17	38,179.44	7,634.73	20.0%
Credit Cards				
2050 · Beneficial Credit Cards				
2061 · Visa - NH - 4046	67.00	0.00	67.00	100.0%
2060 · Visa - LN - 1935	784.99	0.00	784.99	100.0%
2059 · Visa - AB - 2529	65.00	0.00	65.00	100.0%
2058 · Visa - SW - 1901	140.26	0.00	140.26	100.0%
2052 · VISA - JD - 0960	649.53	0.00	649.53	100.0%
2053 · VISA - KS - 0994	396.96	0.00	396.96	100.0%
2054 · Visa - RS - 2818	894.67	0.00	894.67	100.0%
Total 2050 · Beneficial Credit Cards	2,998.41	0.00	2,998.41	100.0%
Total Credit Cards	2,998.41	0.00	2,998.41	100.0%
Other Current Liabilities				
2105 · FSA Liabilities	3,270.04	338.61	2,931.43	865.73%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	128,218.82	121,313.51	6,905.31	5.69%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	147,592.79	137,219.04	10,373.75	7.56%
Total Other Current Liabilities	281,830.83	261,620.34	20,210.49	7.73%
Total Current Liabilities	330,643.41	299,799.78	30,843.63	10.29%
Total Liabilities	330,643.41	299,799.78	30,843.63	10.29%
Equity				
3900 · Retained Earnings-Unrestricted	10,592,285.20	9,219,213.77	1,373,071.43	14.89%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,367,746.81	6,659,976.81	-292,230.00	-4.39%
3952 · Projects & Cost Share	811,100.32	735,596.32	75,504.00	10.26%
Total 3950 · Board Designated Restrictions	7,178,847.13	7,395,573.13	-216,726.00	-2.93%
Net Income	1,352,448.60	2,148,539.86	-796,091.26	-37.05%
Total Equity	19,123,580.93	18,763,326.76	360,254.17	1.92%
TOTAL LIABILITIES & EQUITY	19,454,224.34	19,063,126.54	391,097.80	2.05%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through November 2021

	Jul - Nov 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	3,447,852.77	3,159,067.00	288,785.77	109.14%	5,292,567.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	0.00	0.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	0.00	0.00	0.0%	50,000.00
4500 · Interest	22,216.93	49,080.00	-26,863.07	45.27%	118,000.00
4600 · Grants					
4610 · Federal	0.00	0.00	0.00	0.0%	15,000.00
4620 · State	41,755.63	41,755.63	0.00	100.0%	87,906.50
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	41,755.63	66,755.63	-25,000.00	62.55%	127,906.50
4700 · Sale of Real Property	1.00				
4800 · Rental Income	47,462.38	25,315.00	22,147.38	187.49%	44,010.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	5,728.59	0.00	5,728.59	100.0%	0.00
4900 · Misc Income - Other	0.00	3,820.00	-3,820.00	0.0%	9,950.00
Total 4900 · Misc Income	5,728.59	3,820.00	1,908.59	149.96%	9,950.00
Total 4000 · Income	3,565,017.30	3,304,037.63	260,979.67	107.9%	5,642,433.50
Total Income	3,565,017.30	3,304,037.63	260,979.67	107.9%	5,642,433.50
Gross Profit	3,565,017.30	3,304,037.63	260,979.67	107.9%	5,642,433.50
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	733,240.37	801,700.06	-68,459.69	91.46%	1,950,883.00
5200 · Payroll Taxes	65,119.60	69,714.26	-4,594.66	93.41%	170,106.00
5300 · Wkrs Comp Insurance	15,135.07	22,407.00	-7,271.93	67.55%	22,407.00
5400 · Emp Benefits	168,994.77	210,237.47	-41,242.70	80.38%	506,891.00
Total 5000 · Payroll Expenses	982,489.81	1,104,058.79	-121,568.98	88.99%	2,650,287.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	10,026.35	10,000.00	26.35	100.26%	24,000.00
6010 · Contracted Audit Services	5,650.00	0.00	5,650.00	100.0%	6,000.00
6020 · Contracted Attorney	4,294.40	75,634.00	-71,339.60	5.68%	182,000.00
6050 · Contracted Services	266,737.48	524,198.35	-257,460.87	50.89%	1,272,976.00
6065 · Contracted IT Support	7,320.00	10,000.00	-2,680.00	73.2%	24,000.00
Total 6000 · Professional Services	294,028.23	619,832.35	-325,804.12	47.44%	1,508,976.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	250.00
6120 · Bank Charges	272.86	169.00	103.86	161.46%	2,475.00
6135 · Legal Notice	490.75	1,250.00	-759.25	39.26%	3,000.00
6140 · Payroll Svcs	205.25	272.00	-66.75	75.46%	650.00
6150 · Licenses & Fees	2,893.03	3,051.85	-158.82	94.8%	7,496.00
6160 · Taxes	8,314.64	8,050.00	264.64	103.29%	8,050.00
Total 6100 · Admin	12,176.53	12,792.85	-616.32	95.18%	22,196.00
7100 · Occupancy					
7110 · Utilities	4,800.53	8,376.00	-3,575.47	57.31%	22,566.00
7120 · Telecommunications	10,046.68	11,174.69	-1,128.01	89.91%	26,820.00
7130 · Repairs/Maintenance	11,861.65	18,685.65	-6,824.00	63.48%	44,350.00
Total 7100 · Occupancy	26,708.86	38,236.34	-11,527.48	69.85%	93,736.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	12,000.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	5,000.00

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through November 2021

	Jul - Nov 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	500.00
7540 · Vehicle Insurance	0.00	0.00	0.00	0.0%	2,500.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	20,000.00
8100 · Office Expenses					
8110 · Office Supplies	1,100.31	2,979.50	-1,879.19	36.93%	7,450.00
8115 · Postage, Delivery	8.80	3,889.81	-3,881.01	0.23%	8,600.00
8120 · Printing, Copying	537.70	9,715.00	-9,177.30	5.54%	20,100.00
8130 · Furnishings & Equipment	4,871.67	9,982.00	-5,110.33	48.81%	19,190.00
Total 8100 · Office Expenses	6,518.48	26,566.31	-20,047.83	24.54%	55,340.00
8200 · Production					
8210 · Advertising	7,953.80	3,938.00	4,015.80	201.98%	8,700.00
8230 · Signage, Banners, Displays	0.00	1,567.65	-1,567.65	0.0%	4,800.00
8250 · Public Relations Promo	43.34	7,797.00	-7,753.66	0.56%	18,700.00
Total 8200 · Production	7,997.14	13,302.65	-5,305.51	60.12%	32,200.00
8500 · Programs & Projects					
8505 · Dues	9,476.94	5,889.40	3,587.54	160.92%	13,925.00
8506 · Subscriptions	17,212.22	20,794.47	-3,582.25	82.77%	38,898.00
8510 · Contracts w/ Partners/Lndownr	110,385.40	52,085.00	58,300.40	211.93%	125,000.00
8520 · Grants to Others	684,442.34	607,075.00	77,367.34	112.74%	1,422,000.00
8530 · Program Supplies	31,007.98	39,823.00	-8,815.02	77.87%	71,940.00
8540 · Plants & Materials	3,472.25	35,004.65	-31,532.40	9.92%	80,000.00
8560 · Space Rental	262.45	1,832.65	-1,570.20	14.32%	5,002.00
8570 · Equip Rental	115.00	2,698.00	-2,583.00	4.26%	12,260.00
8580 · Vehicles Rent/Lease	2,276.66	3,345.00	-1,068.34	68.06%	8,000.00
Total 8500 · Programs & Projects	858,651.24	768,547.17	90,104.07	111.72%	1,777,025.00
8600 · Training					
8610 · Training/Development Staff	6,870.99	8,049.84	-1,178.85	85.36%	19,550.00
8620 · Training/Development Board	0.00	2,919.00	-2,919.00	0.0%	7,000.00
Total 8600 · Training	6,870.99	10,968.84	-4,097.85	62.64%	26,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	0.00	3,451.38	-3,451.38	0.0%	9,330.00
8740 · Out of Town Travel - Board	0.00	200.00	-200.00	0.0%	2,000.00
8750 · Local Mlg, Pkg, Bus - Staff	2,127.60	3,923.35	-1,795.75	54.23%	9,800.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	200.00	-200.00	0.0%	500.00
Total 8700 · Travel	2,127.60	7,774.73	-5,647.13	27.37%	21,630.00
8800 · Volunteers					
8810 · Volunteer Recog	2,900.22	6,023.65	-3,123.43	48.15%	17,940.00
8820 · Vol Refreshments	46.35	6,294.50	-6,248.15	0.74%	15,170.00
Total 8800 · Volunteers	2,946.57	12,318.15	-9,371.58	23.92%	33,110.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	30,000.00	-30,000.00	0.0%	30,000.00
9030 · Improvements On Real Property	12,053.25	67,400.00	-55,346.75	17.88%	104,400.00
9040 · Purchase of Real Property	0.00	3,639,977.00	-3,639,977.00	0.0%	6,839,977.00
Total 9000 · Capital Outlay	12,053.25	3,737,377.00	-3,725,323.75	0.32%	6,974,377.00
Total Expense	2,212,568.70	6,351,775.18	-4,139,206.48	34.83%	13,215,427.00
Net Ordinary Income	1,352,448.60	-3,047,737.55	4,400,186.15	-44.38%	-7,572,993.50
Net Income	1,352,448.60	-3,047,737.55	4,400,186.15	-44.38%	-7,572,993.50

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12/23/21
Accrual Basis

EMSWCD
Profit & Loss by Class
July through November 2021

		General Fund					Special Funds		TOTAL
		Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Income									
	4000 · Income	3,485,718.80	15,383.63	0.00	26,650.00	20,813.38	2,193.54	14,257.95	3,565,017.30
	Total Income	3,485,718.80	15,383.63	0.00	26,650.00	20,813.38	2,193.54	14,257.95	3,565,017.30
	Gross Profit	3,485,718.80	15,383.63	0.00	26,650.00	20,813.38	2,193.54	14,257.95	3,565,017.30
Expense									
	5000 · Payroll Expenses	233,181.98	310,287.64	190,378.63	146,084.64	102,556.92	0.00	0.00	982,489.81
	6000 · Professional Services	100,587.57	87,337.88	71,942.50	23,143.75	11,016.53	0.00	0.00	294,028.23
	6100 · Admin	3,310.83	0.00	0.00	7,690.69	1,175.01	0.00	0.00	12,176.53
	7100 · Occupancy	13,568.61	1,472.90	932.74	1,709.86	9,024.75	0.00	0.00	26,708.86
	8100 · Office Expenses	3,426.59	2,753.16	50.93	8.80	279.00	0.00	0.00	6,518.48
	8200 · Production	5,970.42	0.00	1,500.72	526.00	0.00	0.00	0.00	7,997.14
	8500 · Programs & Projects	13,340.58	4,219.51	4,679.10	10,953.02	30,631.29	594,827.74	200,000.00	858,651.24
	8600 · Training	5,546.99	480.00	149.00	695.00	0.00	0.00	0.00	6,870.99
	8700 · Travel	14.56	1,707.88	5.15	67.20	332.81	0.00	0.00	2,127.60
	8800 · Volunteers	1,041.71	0.00	100.00	1,204.86	600.00	0.00	0.00	2,946.57
	9000 · Capital Outlay	0.00	0.00	0.00	0.00	12,053.25	0.00	0.00	12,053.25
	Total Expense	379,989.84	408,258.97	269,738.77	192,083.82	167,669.56	594,827.74	200,000.00	2,212,568.70
	Net Ordinary Income	3,105,728.96	-392,875.34	-269,738.77	-165,433.82	-146,856.18	-592,634.20	-185,742.05	1,352,448.60
	Net Income	3,105,728.96	-392,875.34	-269,738.77	-165,433.82	-146,856.18	-592,634.20	-185,742.05	1,352,448.60
Annual Appropriation by Program		\$1,377,686	\$1,269,275	\$932,920	\$635,338	\$463,232	\$1,522,000	\$6,989,977	
Percent of Fiscal Year Passed		42%	42%	42%	42%	42%	42%	42%	
Percentage of Appropriation Spent		28%	32%	29%	30%	36%	39%	3%	
Year-To-Date Appropriation by Program (as of 11/30)		\$557,256	\$523,561	\$387,785	\$274,821	\$246,715			
Year-To-Date Percentage of Appropriation Spent (as of 11/30)		68%	78%	70%	70%	68%			