



# Natural Heritage Trust

## Board Meeting

October 17, 2023

## Table of Contents

<b>Agenda.....</b>	<b>3</b>
<b>Minutes: June 28, 2023.....</b>	<b>4</b>
<b>NHT Governance Committee Report.....</b>	<b>10</b>
Memo to the Board: Committee Updates .....	10
Meeting Notes: September 25, 2023.....	11
<b>Deputy Director &amp; CFO Report.....</b>	<b>14</b>
Resolution 2023-11: Approving Revised Employee Handbook.....	14
Memo to the Board: NHT Employee Updates .....	15
NHT Handbook: Redlined Draft.....	19
NHT Investment Account Activity (Q2) .....	74
NHT Cash Account Activity (Q2).....	76
Balance Sheet (Q2) .....	77
FY2023-24 Operating Budget to Actual.....	78
FY2023-24 Operating Budget Projected .....	79
Resolution #2023-12: Approving FY2024-25 Preliminary Budget Plan.....	80
FY2024-25 Proposed Budget and Multi-Year Financial Plan.....	81
<b>Executive Director Report.....</b>	<b>89</b>
Resolution 2023-13: Authorizing MOA with Adirondack Park Agency (APA).....	89
Memo to the Board: Partnership with Adirondack Park Agency (APA).....	90
Resolution 2023-14: Authorize Reimbursement-Based Grant Agreement with NBRC .....	91
Memo to the Board: NBRC Grant Update.....	92
Regional Donation Report.....	93
Project Account Activity: April 1 – September 30, 2022.....	98

# Natural Heritage Trust

## Board of Directors Meeting

October 17, 2023

1:30 PM

### AGENDA

1. **Commissioner Kulleseid Calls Meeting to Order**
2. **Approval of Minutes: June 28, 2023**
3. **Governance Committee Report**
4. **Deputy Director & CFO Report**
  - Employee Updates
    - Resolution 2023-11: Approving Revised Employee Handbook
  - FY2023-24 Fiscal Updates
    - Resolution 2023-12: Approving Preliminary 2023-24 Operating Budget
5. **Executive Director Report**
  - Partnership Updates
    - Resolution 2023-13: Authorizing Memorandum of Agreement with the Adirondack Park Agency
    - Resolution 2023-14: Authorizing Reimbursement-Based Grant to the Northern Borders Regional Commission
  - Program and Project Updates
6. **Other Business**
7. **Adjournment**

MINUTES OF THE NATURAL HERITAGE TRUST  
BOARD MEETING  
June 28, 2023

**ATTENDEES:**

**BOARD MEMBERS**

Erik Kulleseid	Commissioner NYS Office of Parks, Recreation and Historic Preservation (OPRHP)
Laura DiBetta	Designee for Commissioner Basil Seggos Director of Outdoor Recreation NYS Department of Environmental Conservation (DEC)
Sarah Crowell	Designee for Secretary Rossana Rosado Director of Planning, Development & Community Infrastructure NYS Department of State (DOS)
Bryan Erwin	Chair State Council of Parks (SCOP)

**NHT STAFF**

Sally Drake	Executive Director
Sarah Purcell	Deputy Director & CFO
Michelle Phillips-Conlen	Resource Manager
Cinzia Tschantret	Bookkeeper & A/P
Andrea Buniak	Development Associate
Brittney Desmond	Program Associate
Megan Haggerty	State Council of Parks Coordinator

**OTHER ATTENDEES**

Jenny O'Neill	NHT Certified Public Accountant (CPA)
Matt Davidson	Deputy Commissioner for Energy and Climate Change, OPRHP
Jennifer Maglienti	General Counsel, OPRHP
Maggie Clements	Senior Attorney, OPRHP
Frank Ferrucci	Partner, Wojeski & Company
Christopher Stevens	Manager, Wojeski & Company

Briefing Materials provided for the June 28, 2023 Board of Directors (Board) meeting included:

- Agenda
- Draft Minutes of January 20, 2023 Board Meeting
- Resolution #2023-4: Appointing Audit Committee Members
- Resolution #2023-5: Adopting FY 2022-23 Audited Financial Statements
- Memo to the Board: Audited Financial Statements

- Report to the Board
- Draft Audited Financial Statements
- Independent Auditor's Report
- Resolution #2023-6: Authorizing Memorandum of Agreement with the New York State Bridge Authority (NYSBA)
- Draft MOA with NYSBA
- 2024 Conference Budget Estimate
- Memo to the Board: Board Self-Evaluation
- Summary Results of Board Self-Evaluation
- Governance Committee Meeting notes: May 31, 2023
- Resolution #2023-7: Approving FY2022-2023 Investment Report
- Resolution #2022-8: Re-Adopting NHT Banking & Investment Policy
- FY2022-2023 Investment Report
- NHT Banking & Investment Guidelines
- Investment Policy Statements
- Independent Audit of Investments
- Resolution #2023-9: Approving FY2022-2023 Procurement Report
- Resolution #2023-10: Re-Adopting NHT Procurement Guidelines
- FY2022-2023 Procurement Report
- NHT Procurement Guidelines
- FY2022-2023 Employee Report
- List of NHT Employees as of 3/31/2023
- Mission Statement & Performance Measures Report
- NHT Regional Account Summaries & Development/Outreach

This meeting took place in person at 625 Broadway in Albany and Bethpage State Park via recorded virtual videoconference as permitted by New York State Open Meetings Law. Commissioner Kulleseid called the meeting of the Natural Heritage Trust (NHT) to order at 11:03 a.m.

#### **Approval of January 20, 2023 Meeting Minutes**

Erik Kulleseid asked for a motion approving the draft minutes of the January 20, 2023 Board meeting.

- *Moved by Laura DiBetta, seconded by Sarah Crowell and unanimously approved.*

#### **Appointment of Chair and Vice-Chair**

Sally Drake stated that annual appointments for the positions of Chair and Vice-Chair of the Natural Heritage Trust Board of Directors (Board) are taken up at this annual meeting. She noted the willingness of Commissioner Kulleseid and Commissioner Seggos to continue their appointments as Chair and Vice-Chair respectively.

- *Moved by Sarah Crowell, seconded by Laura DiBetta and unanimously approved.*

#### **Appointment of Audit Committees**

Sally Drake then noted that there is a new Department of State representative on the Audit Committee.

The proposed members of the Audit Committee include:

- Donna Ensign, Principal Accountant, DEC
- Linda Herald, Director of Internal Audit, DOS
- Laura Mason, Director of Internal Audit, OPRHP

Erik Kulleseid asked for a motion to approve Resolution #2023-4: Appointing Audit Committee Members.

- *Moved by Sarah Crowell, seconded by Laura DiBetta and unanimously approved.*

### **Review of 2022-2023 Audit and Financial Statement**

Sarah Purcell introduced Frank Ferrucci and Chris Stephens of Wojeski & Company CPAs. This is the firm's fourth year in the contract, which can be extended annually for up to one more year. Chris Stephens has been on the team for several years and Frank Ferrucci joined at the beginning of the contract.

Frank Ferrucci began by reviewing their Report to the Board, a required audit communication. He noted that GASB 87 was adopted this period but has no real impact as it applies to leases, which the NHT does not currently have. As in the past, it was important to highlight that three estimates have a significant impact on the financial statements: the fair market value of investments, the Other Post-Employment Benefits (OPEB) liability and the net pension liability. The liabilities are actuarially determined, but Wojeski & Company reviews these assumptions to ensure they are reasonable.

Finally, he reminded the Board the auditors also review the organization's annual report and reports submitted in the Public Authorities Reporting Information System (PARIS) for any material inconsistencies before removing the "Draft" stamp from the reports. He closed by noting that Wojeski & Company issued a "clean opinion" for the NHT financial statements, the highest level of assurance.

Chris Stephens then went on to review the NHT's Audit and Financial Statements. This report summarized:

- Organization and significant accounting policies
- Statement of Net Position
- Statement of Cash Flows
- Statement of Fiduciary Fund Revenue and Expenses
- Statement of Fiduciary Net Position
- Required Supplemental Information related to Other postemployment benefits (OPEB) and Pension obligations liabilities and NHT Operating Budget

Wojeski & Company concluded that the NHT financials were fairly stated in their opinion with no material deficiencies or weaknesses, and compliant with Generally Accepted Accounting Principles (GAAP). Frank Ferrucci also stated that the final report was a review of NHT's compliance with its investment policies. They concluded that from the review that in their opinion, the NHT was in compliance its investment policies.

Erik Kulleseid asked for a motion to approve Resolution #2023-5: Adopting the 2022-2023 Audited Financial Statements.

- *Moved by Sarah Crowell, seconded by Erik Kulleseid and unanimously approved.*

After their report, Frank Ferrucci and Chris Stephens exited the meeting.

### **NYSBA Memorandum of Agreement**

Sally Drake explained that the NHT intends to enter into a short-term partnership with the New York State Bridge Authority (NYSBA). The organization sought NHT's support as it will host the 2024 International Cable-Supported Bridge Operators Conference in celebration of the Bear Mountain Bridge's centennial. As the NHT is authorized to partner with mission-aligned organizations—and as 2024 is the centennial celebration for OPRHP—the partnership feels timely and appropriate. The NHT will accept registration and sponsorship fees for the conference and will pay vendors; the NHT will collect its standard administrative fee for this service. The NHT Governance Committee and Counsel have both reviewed and agree this is a well-controlled role within the organization's capacity.

Erik Kulleseid asked for a motion to approve Resolution #2023-6: Authorizing a Memorandum of Agreement with the New York State Bridge Authority.

- *Moved by Laura DiBetta, seconded by Erik Kulleseid and unanimously approved.*

### **Governance Committee Update**

The Governance Committee met on May 31, 2023, as indicated in the meeting notes included in the meeting materials. NHT staff presented the Committee with draft updates of the employee handbook, which included new policies and language update. An updated handbook will be presented for approval at the October meeting of the Board.

As Sally mentioned, the Committee was also provided with an overview of the NYSBA partnership and Committee members had no concerns.

Finally, he noted that all Board Self-Evaluation responses were received and the confidential aggregate results were provided to Authorities Budget Office (ABO) in June, so the NHT is now compliant with that requirement.

### **Deputy Director & CFO Report**

Sarah Purcell then summarized:

The NHT submits several reports with the Authority Budget Office and the NYS Office of the State Comptroller annually. First, she discussed the investment report, which includes the investment policy statements and summaries of the both the banking and investment activity throughout the fiscal year. Sarah highlighted several the key points:

- In FY 2022-2023, about \$16.5M in revenue was received, approximately \$17.3M was expended and cash balances at year end were around \$1.3M.
- Quarters 1 and 2 were down for all investment portfolios, though quarters 3 and 4 improved. Total value of the investment portfolio was about \$60M. Total returns were -0.08% on the main management account, a -5.79% return for long-term endowments, and -5.15% for the capital/reserve; all were just below their related Environmental Social Governance (ESG) benchmark.

Erik Kulleseid asked for a motion to approve Resolution #2023-7: Approving the 2022-2023 Investment Report.

- *Moved by Laura DiBetta, seconded by Bryan Erwin and unanimously approved.*

Erik Kulleseid asked for a motion to approve Resolution #2023-8: Re-Adopting the NHT Banking and Investment Policy.

- *Moved by Erik Kulleseid, seconded by Sarah Crowell and unanimously approved.*

Sarah then shifted to the procurement report, which includes vendors paid \$5,000 or more annually; a list of these vendors was provided to the Board. These expenditures, totaling about \$11.8M, were largely spent on a variety of equipment, supplies and materials for stewardship, conservation, public programming, events, recreation and projects. Sarah reminded the Board that the NHT Administrative Office reviews procurement for compliance to guidelines, but that the regional offices are responsible for managing details of the procurements.

Erik Kulleseid asked for a motion to approve Resolution #2023-9: Adopting the NHT 2022-2023 Procurement Report.

- *Moved by Sarah Crowell, seconded by Erik Kulleseid and unanimously approved.*

Sarah noted that the NHT would like to discuss updates to the procurement guidelines with the Governance Committee in the coming year to more closely align them with the partner agencies', but current policy is unchanged for this year.

Erik Kulleseid then asked for a motion to approve Resolution #2023-10: Re-Adopting the Procurement Guidelines.

- *Moved by Sarah Crowell, seconded by Laura DiBetta and unanimously approved.*

### **Executive Director's Report**

Sally Drake began her report by outlining the Performance Measures report that is required by the ABO to demonstrate how the NHT is meeting its statutory mission and advancing organizational goals.

She first referenced the donor report, highlighting that NHT brought in \$15.4M in gifts, grants and other funds in support of its partners and programs. As of year-end, the NHT had assets totaling over \$62.5M, of which \$57.3M is managed in a fiduciary capacity for our agency partners. The NHT managed approximately \$31.8M in endowments and \$25.6M for statewide programmatic purposes as of March 31. The NHT received over \$73,000 in online donations this fiscal year, a significant portion of which come in the form of tribute gifts. The ReserveAmerica Round-Up program was very successful in its first year, allocating over \$81,000 in donations to DEC and Parks.

Moving to the employee report, Sally noted that as of year-end there were 54 full-time and 8 part-time employees on the NHT payroll, the large majority of which were program staff. More than half of these employees specialize in stewardship programs, almost a quarter focus on shoreline protection and the remainder are split between historic preservation efforts and access



and inclusion initiatives. Sally highlighted new staff positions that align with current priorities: the Interpreter of Native American History who is a large part of the Our Whole History initiative, the Waletzky Environmental Stewardship Fellow who is creating innovative stewardship solutions, and the Statewide Ladders to the Outdoors Coordinator who continues to promote access and inclusion.

Sally then highlighted partnerships with the NHT's mission-aligned partner entities:

- Supported the 2022 CDTA Nature Bus to DEC and Parks sites
- Accepted community-based grants and assisted in community outreach for the Ladders to the Outdoors and Connecting Kids to Parks programs
- Accepted corporate sponsorships supporting recreational programs and events, particularly in the Long Island and New York City regions
- Assisting in funding for the construction of the new Bayard Cutting Arboretum Visitor Center
- Managing funds from the Ralph C. Wilson, Jr. Foundation for major projects in Western New York
- Growing partnership with Appalachian Mountain Club at Harriman State Park
- Supporting Parks Centennial initiatives to support projects with partners like OSI and PTNY, provide fundraising infrastructure for regional state park commission projects, assist with outreach to friends and partners, and enhance partnerships with SCOP

The Performance Measures report included a new measure this year to implement and follow best practices related to the functions of the Board of Directors, organizational governance and transparency. This fiscal year, the Governance Committee was reconstituted and has become a valued resource – the Committee assisted with updating by-laws, ensuring compliance for board training and reporting and will continue with major policy and revisions. In terms of transparency, the NHT adopted the Open Meetings Law regulations for videoconferencing meetings as well as enhancing its program account reports for each region and partner. These reports are meant to emphasize that these NHT funds are meant to be spent on appropriate programs and projects that will benefit the public.

Finally, Sally noted that the Board was provided with a draft copy of the annual report, which will be printed and mailed to donors this year. Any Board comments are welcome.

### **Adjournment**

There being no further business, Erik Kulleseid asked for a motion to adjourn the meeting.

- *Moved by Sarah Crowell, seconded by Laura DiBetta and unanimously approved.*

Meeting adjourned at 12:28 p.m.

Respectfully Submitted,

Andrea Buniak  
NHT Secretary to the Board

# Natural Heritage Trust

To: Natural Heritage Board of Directors

From: Matthew Davidson, Chair, Governance Committee

Date: October 17, 2023

RE: Governance Committee Report

---

On behalf of the Natural Heritage Trust's Governance Committee, I am pleased to report that the Committee met on September 25, 2023 and reviewed several issues under consideration by the Board today.

First, we welcome a new member of the Committee representing the Department of State. Stephanie Wojtowicz, the Director of the Department's Division of Planning, replaces Sarah Crowell who has left DOS for a new position. We look forward to continuing to work with Stephanie who brings many years of relevant programmatic and organizational experience to the Board.

The Committee received updates from the Trust on the updated employee handbook, the proposed parental leave policy and one-time lump sum payment to NHT employees, a proposal for a new partnership with the Adirondack Park Agency, and the status of grant funding from the Northern Border Regional Commission.

The Committee expressed no concerns on these issues and supports the Trust's intent to seek Board authorization on related resolutions at its October 17 meeting.

Meeting notes are attached to his memorandum for the record.

Natural Heritage Trust  
Governance Committee Meeting  
September 25, 2023

**Committee Members**

Matt Davidson

Deputy Commissioner, Energy and Climate Change  
Office of Parks, Preservation & Historic Preservation (OPRHP)

Laura DiBetta

Director of Outdoor Recreation  
Dept. of Environmental Conservation (DEC)

Donna Ensign

Principal Accountant  
Dept. of Environmental Conservation (DEC)

Andy Fyfe

Assistant Deputy Commissioner  
Office of Parks, Recreation & Historic Preservation (OPRHP)

Stephanie Wojtowicz

Director, Division of Planning  
Dept. of State (DOS)

**Natural Heritage Trust Staff**

Sally Drake

Executive Director

Sarah Purcell

Deputy Director & CFO

Andrea Buniak

Development Associate

Briefing materials provided for this meeting of the Governance Committee included:

- Agenda
- Minutes: May 31, 2023
- Memo: Employee Handbook Update
- Draft Employee Handbook (redlined)
- Memo: NHT Partnership and Grant Updates
- Scope of Work: Adirondack Park Association State Land Planner Position

The meeting of the Natural Heritage Trust (NHT) Governance Committee began at 2:00 p.m.

Sally Drake opened the meeting by noting that Governance Committee member Sarah Crowell had taken a new position and introducing her replacement, Stephanie Wojtowicz.

### Employee Updates

Sarah Purcell noted that the Committee had reviewed a draft of proposed updates to the handbook at the May meeting that had not included Paid Parental Leave (PPL) program. The Governor had announced her PPL program for unrepresented employees earlier in the year, but the unions had not bargained that benefit into their contracts until after our May meeting. The handbook updates were postponed so that the PPL benefit could be included after determining a funding source.

NHT modeled its Paid Parental Leave (PPL) benefit after the Governor's program, providing full leave with pay for up to 12 weeks and immediate eligibility. For the current fiscal year, the PPL program will be provided at no additional cost to the agency partners as it will be covered by the previous fiscal year's fringe benefit surplus. Beginning in FY2024-25, the PPL benefit will be included as one of the components of the NHT's fringe benefit rate. This addition is projected to add only 1-2% to the rate; even with this adjustment, the NHT fringe benefit rate is approximately 20% less than the New York State rate.

In July, the Governor signed a pay bill that included a one-time lump sum payment (LSP) in the amount of \$3,000 for unrepresented employees. To promote parity and alignment with other unrepresented employees, NHT recommends the same one-time payment for its employees. The LSP is a one-time payment and is not added to base salary. All NHT employees who and have been on the NHT payroll from April 1 through November 30, 2023 and work half-time or more are eligible; employees working less than full time but at least half-time will receive a prorated amount. This payment would be a direct charge to the existing funding accounts and program staffing contracts.

The updated employee handbook will remain open for comment until the board meeting and Governance Committee members are encouraged to provide feedback at any point.

### Partnership Updates

Sally Drake reminded the Committee that the NHT is authorized in its enabling statute to enter partnerships with other public and private agencies having mutual interests. The Adirondack Park Agency (APA) would like to use NHT's personnel services to hire a new State Land Planner position through a two-year staff contract. The APA is a New York State governmental agency created in 1971 by the New York State Legislature to develop long-range land use plans for both public and private lands within the boundary of the Adirondack Park, aligning with NHT's mission of public land conservation. With Board approval, the NHT will follow the same contract procedures as with its other partner agencies and will receive the administrative fee from the APA for this service.

Next, Sally updated the Committee on the Northern Borders Regional Committee (NBRC) grant. Since 2019, the NHT has administered a federal grant on behalf of New York State to support

outdoor recreation economies in a 28-county “Northern Border” region. The first grant supported projects to promote the Empire State Trail including its website, a map, and guidebook. This first grant will be closed out this month, allowing spending to commence on a total of \$780,000 in funding available from grant years two and three. The NHT is working with DEC and Parks on funding proposals to support marketing and promotion of the NYS Birding Trail and the Parks Centennial Tourism campaign. NHT will seek Board authorization to enter grant agreements with NBRC pursuant to its practice related to reimbursement-basis grants.

There being no further business, the meeting concluded at 2:29 p.m.

**NATURAL HERITAGE TRUST**  
**RESOLUTION # 2023-11**

**Resolution for the Natural Heritage Trust to Approve  
Revised Employee Handbook  
(Proposed October 17, 2023)**

**WHEREAS**, the Natural Heritage Trust is authorized under Article 55.05 of the Arts and Cultural Affairs Law of the State of New York to appoint and employ such officers, employees and staff as it deems necessary to carry out its corporate purposes; and

**WHEREAS**, the current Employee Handbook, adopted by the Board of Directors on December 17, 2019, is in need of revision because of changes in law, policy and regulation that has occurred in the intervening period; and

**WHEREAS**, a proposed *Natural Heritage Trust Employee Handbook* has been submitted to the Board for its review and comment and the proposed *Handbook* has been modified in accordance therewith.

**THEREFORE, it is hereby RESOLVED** that the revised *Natural Heritage Trust Employee Handbook* is hereby adopted effective October 17, 2023; and it is further

**RESOLVED** that the Natural Heritage Trust Management is directed to update, modify and amend the *Employee Handbook* in the future as appropriate and necessary in response to changes in law, policy and regulation.

MOVED BY:

SECONDED BY:

In Favor:

Opposed:

In Witness Hereof: \_\_\_\_\_  
Secretary

# Natural Heritage Trust

To: Natural Heritage Trust Board of Directors

From: Sally Drake and Sarah Purcell

Date: October 12, 2023

RE: NHT Employee Updates

---

There are two NHT employee-related updates to review at the October 17, 2023, Board of Directors Meeting: 1) Updated Employee Handbook, and 2) One-time Lump Sum Payment to employees who meet eligibility criteria.

## **Employee Handbook**

The NHT Employee Handbook was last updated and approved by the Board of Directors in December 2019. Since that time, there have been several changes in law, practice or policies that require the update of the Handbook to reflect those changes.

All updates are noted in **track changes** and were reviewed with the Governance Committee. Summary of Changes:

### **General**

- Adjust formatting to match new NHT branding guidelines
- Updated various website links
- Adjust pronouns to be gender neutral
- Correcting previous mentions of JCOPE to read Commission on Ethics and Lobbying in Government

### **Employee Salary Adjustments**

- Clarifies annual general salary increases and the timing of such increases are considered as part of the NHT's operating budget process

### **Health Insurance Credit Program**

- Clarifying language notes the amount of the credit and related accruals exchanged will be evaluated and communicated each year: NHT generally mimics the state offering, which changes periodically.

### **Retirement**

- Update information on vesting (from 10 years to 5 years for Tier 5 & 6 employees) per the 2022 changes NYS Retirement & Social Security Law.

### **Time and Attendance**

- Includes schedule adjustment information for non-overtime-eligible employees
- Add Juneteenth as paid holiday
- Adds a section to include telecommuting option with supervisor and NHT approval

### **Telecommuting**

- Allows for Project staff employees to telecommute consistent with their sponsoring agency's telecommuting policy and NHT Administrative & Executive Staff to telecommute with Supervisor approval.

### **Paid Parental Leave**

- **NEW BENEFIT.** Paid Parental Leave Section added to the Handbook that provides up to 12 weeks of fully paid leave for the birth of a child, placement of a child for adoption or foster care.
- The NHT modeled the Paid Parental Leave benefit after the Governor's program for unrepresented (M/C) employee.
- See Funding detail provided below.

### **Paid Family Leave**

- Updates Paid Family Leave section to list the most current number of weeks and percentage of average weekly wage available under PFL benefits
  - o Include clarifying language on PFL as taxable income

### **Pre-Tax Parking Benefit**

- Add section on pre-tax benefit for qualified third-party parking expenses to align with recent changes to the NYS Ride program

### **Employee Performance Evaluations**

- Inserts language determining evaluation dates for employees are based on employee start dates
- Update to note that evaluations are completed and stored within the employee's record in ADP (rather than paper personnel folder) to align with current practice

### **Employee Resignation**

- Include language about offboarding process

### **Travel Policy**

- Update rates per NYS OSC guidance
- Add language permitting electronic approval of travel vouchers

### **New Policy Added**

- Lactation: to comply with expanded NYS protections for nursing

## **Paid Parental Leave Funding**

### **Paid Parental Leave Funding – Current Fiscal Year**



- For any NHT employee who meets the criteria for the Paid Parental Leave, the cost of providing the benefit will come from the pooled fringe benefit account at no additional cost to agency or other partners with program staff contracts
- There was a positive balance of approximately \$55,000 remaining in the fringe benefit account carried over from last fiscal year. At this time, NHT is aware of two employees who would utilize the benefit this fiscal year and that surplus fringe balance is sufficient to cover the cost.

**Paid Parental Leave Funding – Next Fiscal Year and After**

- Future costs of providing the benefit will also come from the fringe benefit account but beginning FY 24-25, the benefit will be included as a budgeted component of the NHT’s overall fringe benefit rate.
- The NHT estimates this component will add 1-2% to the NHT’s overall fringe benefit rate. The fringe rate assessment is adjusted each year and is dependent on NHT-specific employee demographics.
- For additional rate context, this is a comparison of the NYS v. NHT fringe rate over the last three years:

	NYS Non-Federal Full-Time (Fringe + Indirect)	NHT Full-Time (Fringe + Indirect)
FY 2023-24	69.78%	47.70%
FY 2022-23	67.07%	43.28%
FY 2021-22	65.52%	43.05%

- Even with the additional 1-2% increase anticipated, the NHT’s rate is well below the state’s rate.

**One-Time Lump Sum Payment**

In July, the Governor signed a pay bill that included a one-time lump sum payment (“LSP”) in the amount of \$3,000 for unrepresented employees.

To continue to promote parity and alignment with our agency partners, the NHT proposes the same one-time payment for its employees. The LSP would be a one-time pay adjustment; the payment is not added to base salary.

Eligibility criteria for NHT employees:

- All NHT Employees are eligible: Program, Administrative and Executive
- Must be on the NHT payroll April 1 – November 30, 2023
- Employees working less than full time, but at least half-time will receive a prorated amount.

The LSP will be reflected in NHT paychecks dated 12/14/2023.

## **LSP Funding**

The payment to employees who meet the eligibility criteria will be a direct charge to the existing funding accounts/program staffing contracts.

Both the NHT operating, and program staff contract budgets can all accommodate this payment without the need for additional funding.

## About the Natural Heritage Trust

---

### Foreword

Welcome! As an employee of the Natural Heritage Trust (NHT), you join a team of dedicated individuals who work to preserve and improve the natural, historic and waterfront resources of our State. We hope that this handbook will be a valuable resource in helping you to understand work rules and procedures, as well as the benefits you enjoy as an NHT employee.

You should read this handbook carefully and become familiar with its contents. If you have any questions about your job, what to do if you find yourself in unfamiliar situations, or if any sections of this handbook are unclear to you, speak to your supervisor first. He or she will be able to help you or put you in touch with the appropriate person who can respond to your questions.

Changes and amendments to the handbook will be made periodically as required by changes in law, regulations or NHT policy. All changes become effective on the date of notice of change.

After reviewing the handbook, log into [Workforce Now](#) to electronically acknowledge receipt of this handbook.

We hope you will find your employment with NHT productive and rewarding.

### Introduction to the Natural Heritage Trust

The NHT is a public benefit corporation created by the State Legislature for the purpose of receiving and administering gifts, grants and donations to further parks, conservation, outdoor recreation, historic preservation and waterfront revitalization efforts throughout the State. In addition to being a public benefit corporation, the NHT is also designated a 501(c)(3) charitable organization by the Internal Revenue Service, which allows the NHT to receive tax-deductible donations. The NHT works directly with its agency partners [Office of Parks Recreation and Historic Preservation (OPRHP), Department of Environmental Conservation (DEC) and Department of State (DOS)] and other public and private entities to ensure that funds are used for the purposes intended by donors. The NHT's enabling statute gives the NHT the authority to enter into cooperative programs and projects with its agency partners and other organizations with mission compatible interests. Often, these programs require one or more NHT staff to accomplish program goals.

The NHT is governed by a four-member Board of Directors comprised of the Commissioners of OPRHP and DEC, the Chairperson of the State Council of Parks and the Secretary of State.

### Equal Opportunity Employment

It is the policy of the Natural Heritage Trust to provide for and promote equal opportunity employment, compensation, and other terms and conditions of employment without unlawful discrimination on the basis of age, race, color, religion, disability, national origin, gender [identity or expression](#), sexual orientation, veteran or military service member status, marital status, domestic violence victim status,

genetic predisposition or carrier status, arrest and/or criminal conviction record, or any other category protected by law, unless based upon a bona fide occupational qualification or other exception.

It is also the policy of the NHT to protect and promote diversity, inclusion and equal opportunity in the workforce in accordance with the requirements of the New York State Human Rights Law, Title VII of the Federal Civil Rights Act, the Americans with Disabilities Act, all applicable requirements of New York state and federal law.

## Organizational Structure

NHT employees are grouped in one of three categories: executive, administrative or project staff. All NHT employees are considered at-will employees, meaning either the employee or employer may terminate the employment relationship at any time. Employees are designated as either salaried or hourly at the time of employment. Salaried employees are required to work a set schedule with an associated annual pay rate. Hourly employees usually work less than full time and are paid for time worked on an hourly pay basis.

NHT executive and administrative offices are located in Albany. NHT executive management is responsible for investment and management of Trust assets, operations, program development, policy-making and legal matters. Executive management serves at the pleasure of the NHT Board of Directors.

Administrative staff are responsible for processing payroll, time and attendance and employee health benefits. Administrative staff are also responsible for non-personnel tasks related to banking, accounting, purchasing, payment processing, compliance, ~~and~~ contract management and donor management.

Most NHT employees are considered project staff, meaning the position is program or project based. Project staff work on a variety of conservation, educational, interpretive and historic preservation projects statewide, often in facilities owned or operated by the NHT's agency partners. Although some funding for project staff may be renewed on an annual or multi-year basis, NHT project staff positions are considered temporary in nature, meaning they are hired to assist in a particular project or program, and their employment with NHT ends when the project is completed or funding for the program has been expended.

## Employee Compensation and Pre-Tax Programs

---

### Salary and Wage Rates

Salaries and hourly wage rates for NHT administrative and project staff are determined by NHT executive management in consultation with appropriate agency staff. Salaries and wages are based on employee qualifications, experience and available funds. Salaries for NHT executive management are determined by the NHT Board of Directors.

### Overtime

Although it is the policy of the NHT to hold overtime to a minimum, employees may occasionally be required to work beyond the basic workweek. Only certain positions are eligible for overtime pay. Paid overtime may only be worked with the prior approval of your supervisor and at times may be subject to

approval by executive management. Paid overtime may not be earned in the same week (Monday – Sunday) that time off accruals are charged without prior approval from the NHT Administrative Office. Any accruals charged within the week that overtime would be earned may be reduced to bring the employee below the overtime threshold. To find out if your position is overtime eligible, refer to your offer letter or speak with the NHT Administrative Office.

### Salary Increases

~~An e~~Employees on the NHT payroll ~~for at least 13 consecutive pay periods (as of April 1, each year)~~ may be entitled to ~~a general salary increase, annual cost of living adjustments. The amount or percentage increase and timing of general salary increases are determined as part of the NHT's annual operating budget process.~~ NHT administrative and project employees may also be entitled to merit-based increases, subject to direction of NHT executive management.

### Payroll Period and Pay Day

The NHT payroll period is two weeks long. It starts on a Monday and ends two weeks later on a Sunday. Paychecks are issued every other Thursday. You will receive your first paycheck approximately three weeks after you start. It is your responsibility to complete your timecard and submit it correctly and promptly, as this is the basis for generating an accurate and timely paycheck.

### Financial Disclosure

Section 73-A of Public Officers Law requires that certain employees file an annual statement of financial disclosure with the New York State ~~Joint~~ Commission on ~~Ethics and Public Lobbying in Government Ethics (JCOPE)~~. Only employees that receive annual compensation in excess of the annual filing rate or who hold policy-making positions, as determined by the NHT, must file. If you are unsure whether you must file an annual financial disclosure, contact the NHT Administrative Office. Employees that are required to file may do so online ~~through the Commission at the JCOPE~~ website: <https://ethics.ny.gov/>. Annual financial disclosures are due on or before the fifteenth day of May with respect to the preceding calendar year.

### ADP Direct Deposit

You can save time and trouble each payday by having your check automatically deposited into your checking and/or savings account at any bank or credit union in the United States through the Direct Deposit Program. You may direct your pay into one, two or three different accounts. Employees ~~are able to~~ may choose to receive a paper statement of salary, deductions, and deposits made into your account(s) or sign up through ADP I-Pay to receive access to view your pay statements electronically. For more information, please contact the NHT Administrative Office.

### Deferred Compensation Plan

New York State's Deferred Compensation Plan (Plan) is a voluntary savings program that allows employees to save for retirement on both tax-deferred and after-tax bases. The Plan enables employees

to defer and/or make contributions to a Roth 457 account (via payroll deduction) from part of their wages each year. Federal law determines the maximum amount you may defer and/or contribute to a Roth account. Employees do not pay federal, State, or city income taxes on deferred contributions or accumulated earnings until the funds are distributed, generally at retirement when most people are in lower tax brackets. Conversely, Roth contributions are deducted from your wages on an after-tax basis and do not reduce your gross taxable income. Contributions grow tax deferred, but when a qualified distribution is made, it is not subject to federal or New York State income taxes. There are many diversified investment options to choose from, including a stable value fund, money market fund, and a variety of stock and bond mutual funds.

The Deferred Compensation Plan should not be confused with the New York State Retirement System, which is described later. For additional information on Plan options call the Plan's Help line at 1-800-422-8463 or visit [www.nysdcp.com](http://www.nysdcp.com).

### **Dependent Care Flex Spending Account**

This is a savings program that allows employees with responsibilities for child care, elder care, or disabled dependents the opportunity to have the cost of this care deducted from their salary before federal, State, and local taxes are computed and deducted. Enrollees have the opportunity to select the amount they wish to deposit into their Dependent Care account to cover their projected dependent care costs, up to the annual federally established amounts. Employees are reimbursed with these pre-tax dollars when receipts verifying such care are submitted to the plan. For more information visit <https://www.wageworks.com> <https://www.healthequity.com> or contact the NHT Administrative Office.

### **Health Care Flex Spending Account**

This is a type of flexible spending account program that enables eligible employees to contribute pre-tax dollars, up to annual federally established amounts, into a Health Care Flex Spending Account to pay for health-related expenses that are not reimbursed and/or covered by health insurance. Only medical, dental, vision, and hearing expenses which are deemed medically necessary and which are permitted under the Internal Revenue Code qualify for reimbursement from an employee's account. The program saves employees money by letting them contribute to their account through automatic payroll deduction before their salary is taxed. For more information visit <https://www.wageworks.com> <https://www.healthequity.com> or contact the NHT Administrative Office.

### **Pre-tax Contribution Program**

Employees may pay their share of their health insurance premium using pre-tax dollars through the Pre-Tax Contribution Program. If covering a domestic partner, the family share of the health insurance premium is post-tax and the employer portion of coverage is considered added income for tax purposes. Contact the NHT Administrative Office for more information.

### **Health Insurance Credit Program**

In the fall of each year, employees may exchange previously accrued vacation leave in return for a credit to be applied toward the employee share of their health insurance premiums on a biweekly basis. ~~The amount of the credit and related accruals is evaluated each year. There are two options: exchange two days of vacation leave for a health insurance credit of \$500, or exchange four days of vacation leave for a health insurance credit of \$1,000. The biweekly credit is equal to \$57.69 (\$1,000/1,500/26 paychecks) or \$19.23 (\$500/26 paychecks) OR the biweekly cost of the enrollee's share of the premium, whichever is less.~~ To be eligible, the employee must have a minimum balance of eight days of vacation leave left after the forfeiture. Once enrolled for the year, employees continue to participate for the year unless they separate from NHT employment or cease to hold health insurance. Leave forfeited for credit will not be returned, in whole or in part, to employees who cease to be eligible for participation. In order to participate, an employee must fill out and return a Health Insurance Credit enrollment form to the NHT Administrative Office annually.

## Health Benefits

---

### Introduction

NHT is a Participating Employer of the New York State Health Insurance Plan (NYSHIP). NHT employees have the option to enroll in either the Empire Plan (an indemnity plan with some managed care features), or one of a number of participating Health Maintenance Organizations (HMOs) in your area. Each option provides medical and surgical care, hospital expense benefits, mental health and substance abuse benefits, and prescription drug coverage. You have the option of choosing either individual or family coverage plans. As your employer, the NHT pays most of the cost for individual coverage and a portion of the family coverage plan premium. The balance of the premium is deducted from your paycheck. The NHT Administrative Office can help you determine the costs and answer your questions on health insurance options. You will receive a NYSHIP General Information Book and either an Empire Plan or HMO certificate, depending on which option you select. While these publications explain the plans in great detail, you will find important information below about the system in general, as well as some of the specific options.

### Eligibility and Choosing a Plan

Salaried employees working at least half time and their dependents are eligible to apply for health insurance benefits immediately upon employment. Hourly employees and their dependents ~~become~~ are eligible for health insurance benefits immediately upon employment after completion of 90 days of continuous employment if the employee schedule will be at half time or more. Hourly employees that work on programs or projects that are seasonal in nature are immediately eligible for health insurance when returning to the NHT payroll if the employee worked at least 90 days at a rate of least half time or more and not more than 90 days has passed since the prior employment period.

Health care benefits require a waiting period before coverage will begin. The length of the waiting period varies. If the first day of your employment falls between the 1st and 15th of the month, coverage becomes available the first day of the next month. (Example: First day of employment is January 5th. You become eligible for health insurance February 1st.) If the first day of employment is between the 16th and the last day of the month coverage becomes available on the first day of the third month of employment. (Example: First day of employment is January 20th. You become eligible for health

insurance March 1st.)- If you do not opt for insurance when you are first eligible, you may be subject to a longer waiting period. The longer waiting period depends, in part, on whether you have experienced a qualified event, as determined by NYSHIP.

Choosing a health insurance plan is an important decision. The options are substantially different, and your choice will depend upon your needs and those of your family. A short comparison of the types of benefits available from the various plans follows. For more specific information on benefits and the cost of coverage, see a summary description of the options at the NYSHIP website: <https://www.cs.ny.gov/>.

## Empire Plan

The Empire Plan is a comprehensive health insurance program, which covers hospital services, doctors' bills, and other medical expenses. Coverage is available worldwide. The Empire Plan provides:

- Hospital and related expense coverage through Blue Cross
- Medical/surgical benefits through United Health Care for a modest co-payment when you use participating providers
- Basic Medical Coverage through United Health Care when you use nonparticipating providers
- Mental Health and Substance Abuse Program through ~~Group Health Incorporated/Value Options~~ [Beacon Health Options Inc.](#)
- Home Care Advocacy Program and Managed Physical Medicine Program through United Health Care
- Prescription drug coverage through CVS Caremark Services

## Health Maintenance Organizations (HMO)

All HMOs provide a wide range of health services. Coverage is available in a specific geographic area. An HMO may, at its option, arrange for care outside its service area. Emergency coverage is available worldwide. Each HMO provides its own specific package of benefits, but they all provide:

- Hospitalization and related expense coverage
- Medical/surgical care, including coverage for mental health and substance abuse
- Prescription drug coverage

Services are provided or arranged by a primary care physician whom you have selected from the HMO staff or physician network.

## Keeping Coverage Up to Date

Although NHT provides you with the opportunity to obtain comprehensive health care insurance, keeping your coverage up to date is your responsibility. The following is a list of situations that may require a change in coverage. Contact the NHT Administrative Office immediately if any of the following changes occur or questions arise.

Your family unit changes, for example:

- you marry or divorce
- your domestic partner no longer qualifies



- you want to add a dependent
- you no longer have any eligible dependents
- your dependent loses eligibility
- you no longer wish to provide coverage for a dependent
- you have a disabled dependent
- your spouse dies

Your employment status changes (or you anticipate a change), for example:

- you are planning to retire
- you are leaving employment with NHT
- you are going on leave without pay
- you are going on family and/or medical leave
- you are going on Paid Family Leave

Your personal information changes, for example:

- you move to a new home address
- you have a new phone number
- you change your name

You have questions concerning:

- your family's eligibility for health insurance coverage
- changing your type of coverage (family/individual)
- changing your health insurance option
- which HMOs are participating in NYSHIP
- eligibility for Medicare benefits due to a particular disease, or because you or your domestic partner will soon be 65
- how to coordinate your NYSHIP benefits with Medicare
- the Pre-Tax Contribution Program
- how to continue your health insurance coverage while in vested status
- how to continue coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA)
- how to cancel your health insurance coverage to obtain dependent status under your spouse's NYSHIP coverage
- how to cancel your coverage

## When Coverage Ends

If you are leaving employment with the NHT, coverage ends on the last day of the month if your last day on the payroll ends on or before the 15th day of that month. Example: Your last day on the payroll is March 10th. Coverage ends on March 31st.

If your last day on the payroll ends after the 15th day of the month, your coverage ends on the last day of the following month. Example: Your last day on the payroll is March 20th. Coverage ends April 30th.

## Changes in Enrollment Status

If you need to change coverage from individual to family, or vice versa, you may inform the NHT Administrative Office at any time and submit an application. Such changes may be restricted if you are in the Pre-Tax Contribution Program. If you decide to change health insurance plans, the transfer must be made during the option transfer period, which is usually scheduled during the fall of each year. Under specific circumstances you may be eligible to change plans outside the option transfer period. For more information, consult your NYSHIP General Information Book.

## Leave Without Pay

If you are on authorized leave without pay, or otherwise leave the NHT payroll temporarily, you may be eligible to continue your health insurance coverage while you are off the payroll. Coverage while you are on leave for more than 28 days is not automatic. Before going on leave without pay, you must choose to either continue or cancel coverage during the period of leave without pay. In most cases, you must pay the employee and employer shares of the premium in order to continue your health insurance coverage.

## Survivor Coverage

In the unfortunate circumstance of an employee's death while in service with NYS or a Participating Employer, health insurance coverage for the employee's dependents will be continued, without charge, for five biweekly payroll periods (10 weeks) after the payroll period for which the last health insurance deduction was taken. Survivor coverage beyond this period is described in the NYSHIP General Information Book.

## Dental Plan and Vision Care Program

Employees are provided dental and vision care. To be eligible for dental and vision, employees must work at least part-time at 50%. The waiting period for dental benefits is approximately two months after the first day of employment. An employee becomes eligible for vision care at the same time he or she is eligible for health insurance. You do not have to have health insurance through the NHT to enroll in the dental and/or vision care program.

[Dental coverage is through Emblem Health/GHI:](https://www.emblemhealth.com/providers/clinical-corner/dental/welcome-to-emblemhealth-dental)

<https://www.emblemhealth.com/providers/clinical-corner/dental/welcome-to-emblemhealth-dental>

[Vision coverage is through Davis Vision:](https://davisvision.com)

<https://davisvision.com>

## Retiree Health Benefits

NHT does not offer NYSHIP, dental or vision insurance coverage into retirement. Rather, employees who retire from NHT and who meet the eligibility requirements may be entitled to a retiree Health Reimbursement Arrangement (HRA). The HRA provides for reimbursement of qualified out-of-pocket medical, dental and vision expenses for the retiree and their dependents. Retiree HRA accounts are annually funded by the NHT as your employer. The amount of the annual benefit is correlated directly to the number of years of creditable service with the NHT, plus a credit for the remaining sick leave balance

at the time of retirement, up to the established maximum, which is \$9,600. There is no rollover of unused funds from year-to-year.

In order to be eligible for a retiree HRA account, the employee must meet the following eligibility requirements:

- 1) Must have been employed by the NHT at a time between January 1, 2007 and December 31, 2017 and;
- 2) Earned a minimum of 10 years of continuous creditable service time with the NHT at the time of retirement and;
- 3) Meets the age and vesting requirements to receive and elects to receive benefits from the New York State Employee Retirement System (ERS); or has attained age 55 and is vested in the New York State Voluntary Defined Contribution Plan

Retiree HRA accounts are administered by Group Dynamics, Inc.:

<https://www.gdynamic.com/participants/information/hra>

Additional details of the HRA are also available in the Summary Plan Description available from the NHT Administrative Office and in Workforce Now.

Retiree health benefits through the NHT are not perpetually guaranteed and may be modified for eliminated at any time, even after the retirement of an employee.

Employees who are first hired with a start date that is on or after January 1, 2018 are not eligible for retirement health benefits.

## RETIREMENT PLAN OPTIONS

---

### Introduction

The NHT is a Participating Employer in the New York State and Local Employees' Retirement System (ERS) and the New York State Voluntary Defined Contribution (VDC) Plan. ERS is managed and administered by the New York State Office of the State Comptroller (OSC). The VDC is managed under the State University of New York (SUNY) Optional Retirement Plan and administered by TIAA-CREF. Individual investment management services for the VDC are offered by five approved investment providers. The benefits and eligibility for each of these retirement options are determined by many factors as further detailed below.

### NYS and Local Employees Retirement System

ERS is organized into six tiers. Tiers are based on your date of membership and your tier determines:

- Your eligibility for benefits
- The formula used in the calculation of your benefits
- Death benefit coverage
- Service crediting

- How much you must contribute toward your benefits and for how long, and
- Eligibility for loans

If you are an ERS Member,

<b>You are in:</b>	<b>If you joined:</b>
Tier 1	Before July 1, 1973
Tier 2	July 1, 1973 through July 26, 1976
Tier 3	July 27, 1976 through August 31, 1983
Tier 4	September 1, 1983 through December 31, 2009
Tier 5	January 1, 2010 through March 31, 2012
Tier 6	April 1, 2012 and after

This section provides a general overview of retirement benefit information. If you would like specific information regarding your retirement benefits, visit the ERS website at <http://www.osc.state.ny.us/retire> or contact an ERS representative to determine your membership tier and benefit package.

## Eligibility and Costs

Membership in the ERS is mandatory for all full-time employees earning a salary of \$74,999 or less. If you earn \$75,000 or more you may have the option of enrolling in ERS or the VDC. If you are a part-time employee, membership in ERS is optional. If you are required to contribute toward your pension benefits, the contribution is automatically deducted from your paycheck and the deduction is made in federal pre-taxed dollars.

When the NHT became an ERS Participating Employer, it opted into a contributory plan for Tier 1 and 2 employees. This means that Tier 1 and 2 employees must contribute towards their future pension benefits while employed with the NHT. The contribution rate may vary and may be as high as ten percent of salary. The contribution rate is payable during the entire duration of employment with NHT. This is vastly different from the non-contributory plan benefits of Tier 1 and 2 that most public employees are familiar with.

For Tier 3 and 4 employees with less than 10 years of ERS service credit, there is an individual contribution requirement of three percent of salary. After 10 years of service credit, employee contributions end.

Tier 5 employees are required to contribute 3 percent of salary for the duration of their career.

Tier 6 employees are required to contribute a percentage of salary for the duration of their career based on the following wage rates:

<b>Annual Wage</b>	<b>Contribution Rate</b>
\$45,000.00 or less	3.0%
\$45,000.01 to \$55,000.00	3.5%
\$55,000.01 to \$75,000.00	4.5%
\$75,000.01 to \$100,000.00	5.75%

\$100,000.01 or more	6.0%
----------------------	------

## Vesting

Employees in Tiers 1-~~6~~4 who have at least five years ~~or of~~ credited service are vested. ~~Tier 5 and 6 employees must have ten years of credited service to be vested.~~ Once you become vested, you earn the right to retirement benefits, even if you do not remain in public employment with NYS or a Participating Employer. Benefits will be based on the number of years of credited service at the time your public employment ceases. After 10 years of service credit in ERS, contributions cannot be withdrawn. When you reach the minimum age for retirement, you may file a retirement application to receive your benefit.~~Once you have 10 years of credited service, you may not withdraw your contributions to ERS. If your public employment ceases before you have 10 years of service, you may request a refund of all your contributions plus interest.~~

## Service Credit and Crediting Other Service

You earn service credit in ERS for your paid service with NYS or a Participating Employer, such as the NHT. Only your NYS public employment service credit and any credit that you may purchase (certain types of service are credited to various tiers at no cost) count toward your service credit.

If you move from one ERS Participating Employer to another without a break in service, you will maintain continuous membership. Remember to notify the NHT that you are a member and give your membership number. If you return to NYS public employment after leaving for a time and did not withdraw your contributions when you left previously, you will still be considered a member of ERS and continue to earn service credit. If you withdrew your contributions, you must rejoin the ERS as a new member. Reinstatement of your original membership date and credit for service requires application to the ERS and repayment of the monies previously withdrawn. If you have other service as a member of another public retirement system in New York State, contact the ERS for more information.

## Retirement

~~For employees in Tiers 1-4 the minimum service requirement for retirement is five (5) years. The minimum service requirement for Tier 5 and 6 employees is ten (10) years.~~ The minimum service requirement for retirement is five (5) years for employees in all tiers.

The full retirement age varies depending on your tier. Tier 1 employees are eligible for retirement at age 55. Employees in Tiers 2-6 may be eligible for retirement as early as age 55. ~~However, as a Tier 2, 3 or 4 employee, unless you have at least 30 years of service credit at age 55 your benefit will be reduced.~~ However, as a Tier 2, 3 or 4 employee, your benefit will be reduced unless you have at least 30 years of service credit at age 55. If you have less than 30 years of service credit as a Tier 2, 3 or 4 employee, the retirement age without a reduction in benefits is 62. Tier 5 employees are eligible for full benefits at age 62. Tier 6 employees are eligible for full benefits at age 63. Tier 5 and 6 employees may retire as early as age 55, but with a significant reduction in benefits, regardless of the number of years of service credit.

Benefits are based on a formula that uses the number of years of service and the final average salary for each year of credited service. Final average salary and benefit calculations vary significantly for each tier. ~~Tier 1 and 2 employees should take note that payable benefits under the NHT's contributory plan likely are less than payable benefits under non-contributory plans.~~ There is no mandatory retirement age for employees in the ERS.

If you are considering retirement, you should visit the ERS website [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire) for more information. For additional retirement resources and tools, you may also want to visit: <http://www.worklife.ny.gov/preretirement>.

## Payment Options at Retirement

When you are ready to retire, you will have the opportunity to choose one of several payment options. You may take the maximum retirement allowance, which provides for payment for the remainder of your life, or you may choose from a menu of other options, some of which provide for your beneficiary as well but with a reduced payment for you. Once an option is chosen, it cannot be changed.

## Other Benefits

ERS also offers some provisions for disability retirement, retirement loans, and death benefits for eligible employees. Again, the level of benefit depends on the number of years of employment, salary level and Tier. You should contact ERS for further information.

## NYS Voluntary Defined Contribution Plan

### Eligibility

NHT Employees that earn an annual salary of \$75,000 per year or more may have the option of enrolling in either ERS or the NYS Voluntary Defined Contribution Plan (VDC).

### Contributions

The VDC is organized under Sections 401(a) and 414(h)(2) of the Internal Revenue Code. Employee contributions are automatically deducted from your paycheck and the deduction is made in federal pre-taxed dollars.

Under the VDC, employee contribution rates are calculated as follows:

Annual Wage	Contribution Rate
\$75,000	4.5%
\$75,001 to \$100,000	5.75%
\$100,001 <del>to</del> <del>\$179,000</del>	6.0%

These contributions are automatically deducted from your paycheck and the deduction is made in federal pre-taxed dollars.

The NHT also makes a contribution equal to 8% of your salary for the duration of your employment with NHT.

## Benefits and Account Management

Benefits at retirement are determined by the amount contributed each year and the success of the investments chosen.

Investments under the VDC are managed by one of four approved investment providers – currently TIAA-CREF, VALIC, Voya and Fidelity. Employees have the option to choose the investment provider ~~he~~ ~~or she~~they would like to manage the retirement account.

## Vesting

Employees that choose the VDC are fully vested after one year of service. Employees may become immediately vested if they already own another employer-funded retirement contract with any of the four approved investment providers with a previous employer.

For additional information on the VDC Plan visit: <http://definedcontribution.ny.gov/>.

## ATTENDANCE and LEAVE BENEFITS

---

### Introduction

Salaried employees are eligible for certain paid leave benefits. Hourly employees that work at least half time or more for a continuous six-month period are also eligible for certain paid leave benefits. The three major types of paid leave are vacation leave (also referred to as annual leave), sick leave, and personal leave. Additional leave benefits, including special work schedules and paid holidays, are described below. The leave benefits available to you depend on a number of factors. Some of the factors include your pay basis (whether you are a salaried or hourly employee), your work schedule (full-time or part-time), and your length of public service with NYS and certain other public employers. Breaks in service or leaves of absence can also affect your leave benefits. Check with the NHT Administrative Office about how these factors affect you.

### Standard Workweek

The basic workweek schedule for full-time NHT employees is generally 37.5 hours per week/75 hours biweekly.

The workweek for most NHT employees is Monday through Friday. Some programs may require employees to work weekends or varied hours depending on your assignment. Check with your supervisor for details about the work schedule required for your position.

## Schedule Adjustments

The NHT defines periodic schedule adjustments as a variable start and/or end time, different from an employee's Schedule Application Agreement. The NHT generally allows for these schedule adjustments due to work or personal needs as necessary, consistent with the following guidelines:

- The total number of hours for the two-week pay period should equal at least 75 hours of worked and/or charged time, AND
- Any one week (Monday through Sunday) should neither fall below 35 hours nor exceed 40 total hours.

Examples:

- 1) One week of a pay period could have 36 hours listed while the other week has 39 hours. Alternatively, one week could have 40 hours listed while the other has 35 hours.
- 2) If an employee works a longer day than scheduled, it is acceptable to shorten another day in that same week in order to keep worked/charged hours at or under 40 hours.

NHT employees that are not overtime-eligible are expected to follow their Schedule Application Agreement but may also have periodic schedule adjustments. In these cases, the employee must have a biweekly total of at least 75 hours but are not required to meet the 35-hour weekly minimum.

Example:

An employee works 46 hours in the first week of the pay period. Only 29 hours must be worked and/or charged for the second week.

## Alternate Work Schedule

Salaried employees may be eligible for certain alternate work schedules, depending on administrative and program needs. Alternate work schedules include schedules such as staggered hours (where employees have a choice of different fixed starting times), compressed workweeks (where employees work fewer than five days a week and usually work longer days), and compressed pay periods (where employees work fewer than 10 days in a payroll period but usually work longer days). Salaried overtime-eligible employees who are approved to work an alternate work schedule may not work more than 40 hours in one week (Monday-Sunday). All employees using an alternate work schedule must submit an updated Schedule Application Agreement at least once annually. If you are a salaried employee working part-time, you must have a set schedule if you wish to have an alternate work schedule. All alternate work schedules require supervisory approval and approval by the NHT Administrative Office.

## Voluntary Reduction in Work Schedule

A voluntary reduction in work schedule is a program that allows eligible salaried employees to voluntarily trade income for time off and is often used in conjunction with an alternative work schedule.



Employees may reduce their income in 5 percent increments, up to a maximum of 30 percent. A voluntary reduced work schedule requires supervisory approval. All approved reduced work schedules must be forwarded to the NHT Administrative Office. Employees considering a voluntary reduced work schedule should be aware that reportable monthly service credit to ERS is reduced by the same percentage in pay reduction.

## **Telecommuting**

Telecommuting is an alternate work arrangement that allows employees to conduct some of their work away from their official workstation. NHT Project and Program staff employees who work in positions sponsored by the NHT's agency partners may participate in a telecommuting program consistent with the policies set forth by the sponsoring agency. Such agency telecommuting policies may periodically change. NHT Administrative Office and Executive staff employees may incorporate telecommuting into their work schedule with supervisory approval.

## **Workforce Now**

As an NHT employee, you are responsible for maintaining an accurate record of your daily attendance at work. This record is required as the basis for paying your wages and accruing leave credits (if eligible). The NHT uses an electronic web-based system called Workforce Now for recording employee time and attendance. The link to access the system is <https://workforcenow.adp.com/workforcenow/login.html>. You are required to submit your timesheet by the Tuesday following the end of the pay period. In addition to time & attendance and accrual balances, Workforce Now also has copies of most benefit forms, policies and other information you may find useful as an NHT employee.

## **Reciprocal Agreement**

The NYS Department of Civil Service and the NHT have a reciprocal agreement which allows for the transfer of leave and service credits for employees that move to and from certain positions in NYS government. The reciprocal agreement allows NHT employees to transfer vacation, sick, personal and holiday leave accruals in the same manner as if an employee were moving between two positions subject to the attendance rules for employees in NYS Departments and Institutions. The reciprocal agreement also allows NHT employees to maintain vacation and personal leave anniversary dates in the same manner.

## **Vacation Leave**

Salaried employees earn ~~annual~~vacation leave credits each biweekly pay period if they are in full pay status for seven out of 10 days in that pay period. All employees must have prior approval from their supervisor to use vacation accruals.

During the first seven years of service with NHT (or a combination of service with the NHT and an entity covered under the reciprocal agreement), full-time salaried employees earn ~~annual~~vacation leave at the rate of one half day per biweekly pay period. Bonus days are credited on your vacation anniversary date at the rate of one day for each year of service for the first seven years of service, so that the employee

earns one bonus day at the end of the first year, two bonus days at the end of the second year and so on up to seven bonus days for the seventh year. After seven years, employees earn vacation accruals at a rate of 5.75 hours per biweekly pay period.

Salaried employees working less than full time also earn vacation leave, but at a reduced rate consistent with the percentage worked. Example: An employee works 75 hours biweekly at an 80 percent schedule. The biweekly vacation time earned would be equal to 3.0 hours (or 4.5 hours if the employee has more than seven years of service).

Vacation leave credits may be accumulated from year to year. Employees may accumulate vacation leave in excess of 40 days throughout the year. However, vacation leave balances must be reduced to 40 days by March 31<sup>st</sup> of each year. You will lose any balance that exceeds 40 days on April 1<sup>st</sup>.

Upon leaving employment with NHT, employees may receive a lump sum payment for accrued and unused vacation credits up to a maximum of 30 days.

## **Personal Leave**

Personal leave may be used for conducting personal business, religious observances, absences due to extraordinary weather conditions, vacation, etc. Prior approval from your supervisor is required, although exceptions may be made in emergency situations. Personal leave is granted each year on your personal leave anniversary date. Full-time salaried employees are credited with five personal leave days per year.

Part-time salaried employees earn personal leave days consistent with the percentage worked during the pay period in which the employee's anniversary date falls.

Unused personal leave expires at the close of business on the day before your personal leave anniversary date.

## **Sick Leave**

Accrued sick leave provides you with protection against loss of income if you are unable to work because of illness or disability. Sick leave credits may be accumulated from year to year.

Employees earn sick leave each biweekly pay period if they are in full pay status for seven out of 10 days in a biweekly pay period. Full-time salaried employees earn sick leave at a rate of one half day each bi-weekly pay period. Salaried employees working less than full time also earn sick leave, but at a reduced rate consistent with the schedule percentage worked. Sick leave may be accrued up to a maximum of 200 days.

Sick leave may be used for absences due to personal illness or disability, or visits to a doctor, dentist, or other recognized medical practitioner. Up to 15 days per calendar year may be used as family sick leave or for death in the family. Use of family sick leave is limited to situations where the employee's presence is required to provide care to the family member.

Employees who have exhausted sick leave credits may charge their absences against other leave accruals (i.e., ~~annual~~vacation, personal leave). When all other accruals are exhausted, an employee may be eligible for placement on sick leave without pay and may be able to apply for disability. Employees may also be eligible for benefits under the Family and Medical Leave Act (FMLA), which is described later in this section.

You must notify your supervisor when you are absent because of illness. If you are absent for five or more consecutive days you must provide medical documentation to your supervisor and the NHT Administrative Office as a condition of use of sick leave. Abuse or excessive use of sick leave credits may be cause for disciplinary action.

Although there is no lump sum payment for unused sick leave at time of separation, a specified number of days of unused sick leave may be applied at retirement towards an employee's HRA account if the employee meets the HRA eligibility requirements.

## Leave for Hourly Employees

Hourly employees do not automatically earn leave. However, hourly employees who work at least half time or more for a continuous six-month period become eligible to earn personal, vacation and sick leave. Hourly employees that meet these requirements will be credited with a prorated personal leave balance and will start to earn vacation and sick leave accruals at a dynamic rate (meaning the accrual earned is based directly on the hours worked). Vacation and sick leave accruals will be calculated and credited to hourly employees' leave banks on a quarterly basis.

## Compensatory Time

It is the policy of the NHT that there shall be no overtime incurred except when absolutely necessary and authorized in advance for certain administrative and programmatic purposes. Salaried employees eligible for overtime are compensated at the rate of time and one half for time worked in excess of 40 hours per week. The first 2.5 hours of each week in excess of 37.5 hours are automatically credited as compensatory (comp) time, which employees can use as leave at a later time. Employees may accrue no more than 5 hours of comp time within one pay period. As with other leaves, use of comp time must also be approved by your supervisor.

Hourly employees do not earn comp time and will be paid for the first 40 hours of work per week at their standard hourly pay rate. Hourly employees will also be paid at a rate of time and one half for time worked in excess of 40 hours per week.

Employees ineligible to earn overtime pay are ineligible to earn comp time.

## Voting Time

NHT employees who are registered to vote and who provide their supervisor at least two working days' advanced notice are allowed up to three hours of leave, without charging leave accruals, to vote in any

election except school or library elections. Employees are not required to be earning accruals in order to be granted this leave with pay.

Time off for Voting Time must occur at either the beginning or end of the employee's scheduled work shift and can be designated as such by the supervisor based on the operational needs of the work unit.

When employees taking Voting Time complete their timecard, they should choose the "Excused Time" pay code in their timecard with a note indicating the time is used for voting. Voting time is allowed in addition to the Election Day floating holiday.

## Holidays

The following days are paid holidays for full-time salaried NHT employees. Part-time salaried employees are eligible for paid holidays if the holiday falls on a regularly scheduled workday.

New Year's Day  
Dr. Martin Luther King, Jr. Day  
Lincoln's Birthday (floating holiday)  
Presidents' Day  
Memorial Day  
Juneteenth  
Independence Day  
Labor Day  
Columbus Day  
Election Day (floating holiday)  
Veterans Day  
Thanksgiving Day  
Christmas Day

Employees required to work on observed holidays may be eligible for additional compensation or compensatory time off. Full-time salaried employees are credited with a day of holiday leave if a holiday falls on their regular day off (pass day). If any of these holidays falls on a Sunday, it is observed as a paid holiday on the following Monday.

Some of the holidays listed may be designated as "floating holidays." A floating holiday means that offices are open and employees are required to work on that day unless they have supervisory approval to observe the floating holiday. If an employee works on a day designated as a floating holiday, the employee may take another day off at any time within one year with supervisory approval. Traditionally, Lincoln's Birthday and Election Day have been so designated. Floating holiday accruals lapse one year after they are earned.

Hourly employees are not eligible for paid time off on holidays unless the employee earns and charges accruals. However, hourly employees that work on holidays will receive holiday pay for time worked on holidays other than floating holidays.

## Holiday Waiver

Employees who are overtime eligible and who work certain holidays receive holiday pay (double time) unless opting to receive time off in lieu of holiday pay. In order to receive time off in lieu of holiday pay, a waiver must be signed. Holiday waivers must be filed between April 1<sup>st</sup> and May 15<sup>th</sup> of each year. You may only change your holiday waiver preference during this time period. If you do not change your waiver between April 1<sup>st</sup> and May 15<sup>th</sup> you will not be able to change it until the following waiver period. Contact the NHT Administrative Office for a holiday waiver form.

## Disability

If you are absent due to personal illness you may apply for disability benefits from the State Insurance Fund (SIF). Disability benefits are not automatic—you must apply to SIF and provide the necessary medical documentation. If you qualify for disability benefits, you may be eligible to receive half of your gross wages up to the statutorily determined amount per week, for up to 26 weeks. Benefit payments come directly from SIF, not from NHT. More information about disability benefits can be found here:

<https://ww3.nysif.com/Home/Claimant/DBClaimant/AboutYourClaim>

<https://ww3.nysif.com/Home/Claimant/DBClaimant/FilingAClaim>.

## Leave for Pregnancy, Childbirth and Child Care

Employees who are disabled because of pregnancy or childbirth are eligible for the same disability benefits available to other employees who incur a temporary disability. Hourly employees are also eligible for disability benefits. Normally, sick leave and other disability benefits are available for use four weeks prior to the anticipated due date and for either six weeks to eight weeks following the actual delivery date based on delivery type. If your disability begins prior to this period or extends beyond it, you will need to provide specific medical documentation.

Employees, without regard to gender, are eligible for child care leave with or without pay for up to seven months from the date of delivery. Upon approval, the postnatal period of medical disability is included in this seven-month period. Once the medical disability period (as stated above) has ended, the employee may no longer charge sick leave; however, absence may be charged to other credits, such as vacation and personal leave, at the employee's option. Once these accruals are exhausted, employees are placed on leave without pay for the remainder of the seven months. Of course, you need not request leave for the entire seven-month period if you wish to resume work earlier.

## Paid Parental Leave

All employees who work full-time or who work at least 50% part-time are eligible for Paid Parental Leave. Employees are eligible beginning on their first day of service.

Employees may take leave with pay for up to 12 weeks for each qualifying event, defined as the birth of a child or placement of a child for adoption or foster care. Paid Parental Leave is available for use once every 12-month period. A qualifying event begins the 12-month period. Paid Parental Leave may begin on the date of birth, the day of adoption or foster care placement or anytime thereafter within seven

months. An employee's ability to use Paid Parental Leave ends seven months from the date of the qualifying event.

Paid Parental Leave may be used in combination with all other paid and unpaid child care leave benefits. Paid Family Leave and usage of accruals cannot run concurrently with Paid Parental Leave and may be taken at the appropriate time in addition to Paid Parental Leave.

If both parents are employed by the NHT, both parents may use Paid Parental Leave.

Paid Parental Leave cannot be used intermittently and must be taken in a block of time. Employees do not have to take the full 12 weeks, but once they return from Paid Parental Leave, they can no longer use this leave.

For attendance and leave purposes, employees are deemed to be in leave without pay status while using Paid Parental Leave. They do not earn biweekly leave accruals or observe holidays, nor do they receive personal leave or vacation bonus days if their anniversary dates fall while they are using Paid Parental Leave. In such cases, the personal leave anniversary date changes to the date of return to work, and the employee receives personal leave on the adjusted anniversary date. The vacation anniversary date is adjusted if the period of continuous absence on Paid Parental Leave and any other kind of childcare leave, except where the employee charges accruals on such leave, exceeds six continuous months. If such period is less than six months, the employee retains the same vacation anniversary date and is credited with vacation bonus days upon return to work. Voluntary Reduction in Work Schedule (VRWS) agreements must be suspended on the first day of the payroll period in which an employee begins their Paid Parental Leave.

While using Paid Parental Leave, employees continue to be covered by their existing insurance benefits. Employees continue to have health insurance premiums, retirement contributions, and other payroll deductions withheld from their paycheck. Employees using Paid Parental Leave continue to receive retirement service credit for days in while on leave as it is considered full pay status for this purpose.

Paid Parental Leave may not be used to extend employment beyond the point it would otherwise end by operation of law, rule, or regulation.

## **Paid Family Leave**

NYS Paid Family Leave (PFL) provides wage replacement for employees who need time off to bond with a child, care for a relative with a serious health condition or help at home when someone is called to active military service and is offered to employees that meet eligibility requirements.

In order to be eligible for PFL, employees must work a regular schedule of 20 or more hours per week for at least 26 weeks, or at least 175 days if a regular schedule is less than 20 hours per week ~~for at least 175 days. Phasing in over four years beginning January 1, 2018~~ As of 2023, employees will be eligible for 8 to up to 12 weeks ~~(10 weeks in 2019 & 2020)~~ of paid leave at 50% to 67% ~~(55% in 2019 and 60% in 2020)~~ of an employee's average weekly wage, not to exceed the NYS Average Weekly Wage. ~~(currently \$1401.171,688.19 in 20230)~~. Employees are not required but may charge additional time to accruals if

they wish to supplement their Paid Family Leave benefits. [Visit the NYS Paid Family Leave site for the most current information: https://paidfamilyleave.ny.gov/.](https://paidfamilyleave.ny.gov/)

Paid Family Leave cannot be used for an employee's own disability. Employees are able to continue health insurance as long as the employee portion of the premium cost is paid while on leave.

[Paid Family Leave benefits are taxable. Taxes will not automatically be withheld from benefits, but employees can request voluntary tax withholding from NYSIF.](#)

For specific information and necessary forms, please contact the NHT Administrative Office. PFL is different than the Family Medical Leave Act [and Paid Parental Leave.](#)

## Family and Medical Leave Act

Employees who meet the eligibility service requirements are entitled, through the federal Family and Medical Leave Act (FMLA), to take leave of up to 12 weeks per year for serious personal or family health conditions. In order to be eligible for FMLA, employees must have worked for the NHT for a minimum of 12 months and 1250 hours. FMLA provides that the employee's job position will be protected during the leave period, for up to 12 weeks, and for the employee to continue existing health insurance coverage at the employee share of the premium for the same period. This leave can also be used for the arrival of a new child by birth, adoption, or foster placement. Although FMLA leave is unpaid, the employee may elect to charge appropriate leave credits in order to continue income during such an absence.

## Leave for Jury Duty

To allow employees to perform their civic duties without penalty, salaried employees and hourly employees that meet the eligibility requirements to earn leave accruals are entitled to leave with pay without charge to credits to report for jury duty.

If you receive notice for jury duty, you must notify your supervisor and provide the NHT Administrative Office proper documentation for your absence. You may not use the associated attendance code in Workforce Now until you receive approval from the NHT Administrative Office to do so.

## Military Leave

NHT employees are covered under New York State Military Law and Federal Military Law. Employees entering active military service are entitled to a leaves of absence, consistent with such laws. Employees are expected to notify their supervisors and the NHT Administrative Office as soon as possible regarding the need for military leave. A copy of the military orders will generally be required.

## Discretionary Leave Without Pay

Discretionary leave without pay (LWOP) is a temporary non-pay status and absence from work that may be granted at the employee's request for educational, vacation, personal or other reasons. Discretionary

LWOP is a matter of supervisory and NHT executive management's discretion and may be limited by administrative and programmatic needs.

Requests for discretionary LWOP must be approved by your supervisor and must be submitted in writing to the NHT Administrative Office in advance. The request must detail the time period covered and the reasons for the requested LWOP. Discretionary LWOP may commence only after you receive approval from the NHT Administrative Office. Discretionary LWOP may only be requested in full one-day increments. Employees considering discretionary LWOP should be aware that reportable monthly service credit to ERS will be reduced accordingly.

Failure to return to work at the expiration of a discretionary LWOP period, unless an extension has been requested and approved, may be considered as a resignation. If you are on a prolonged discretionary LWOP period, the NHT is not required to rehire you. Discretionary LWOP should not be confused with absences covered under leave for Pregnancy, Childbirth and Childcare, Military Law or the Family and Medical Leave Act described above.

## Personnel Information

---

### Workers' Compensation

Workers' compensation (workers' comp) benefits provide protection for employees related to medical expenses, permanent disability and loss of salary resulting from an occupational injury or illness. Any employee who is injured or becomes disabled as a result of his/her/their official duties should notify the NHT Administrative Office of the injury or condition as soon as possible, but within 30 days of the incident.

Upon notification of the condition, the NHT Administrative Office will provide a workers' comp information packet to the employee. Employees may file a workers' comp claim within 2 years of the injury or onset of the condition. The NHT's policy number is: 509 036 0 and should be listed on all workers' comp paperwork. To submit a claim, an Employee's Claim for Compensation form (C-3 form) must be completed and either submitted electronically at <http://www.wcb.ny.gov> or if mailed, sent to the nearest district office, which can be found on the workers comp website. A copy of the C-3 form should also be sent to the NHT Administrative Office as well as NHT's workers comp representative, the NYS Insurance Fund, at the following address:

NYS Insurance Fund  
1 Watervliet Avenue Extension  
Albany, NY 12206

### Employee Travel

It is the NHT's policy to use the most economical means of transportation whenever appropriate in the performance of official duties. Under certain circumstances, the NHT may permit the use of personal or agency-owned vehicles. Travel vouchers must be submitted in order for an employee to obtain reimbursement for approved travel expenses. If you plan to travel in an official capacity, you must have approval from you supervisor and in certain cases from the NHT Administrative Office in advance of your



trip. The NHT generally follows the General Services Administration's (GSA) published rates for lodging, meals, incidentals and personal vehicle mileage rates. The current rates can be found in the NHT Travel Manual.

If you plan to travel for a work-related conference or training, you must get prior approval from both your supervisor and the NHT Administrative Office prior to making any travel arrangements. NHT Travel Guidelines are included in the appendix and provide further guidance on procedures for employee travel and approvals.

## Parking

NHT Employees are eligible to apply for parking at public lots that are operated by the New York State Office of General Services (OGS). In order to get an assignment in an OGS parking lot, you must create a parking profile and register your preferred lot choices through this link: <https://online.ogs.ny.gov/EmployeeParkingProfilealt/>. The parking fees vary depending on which location you are assigned (e.g., surface lot, garage, covered garage).

NHT employees may participate in a commuter benefit that allows employees to enjoy pre-tax savings on qualified parking expenses. Employees who pay for parking as part of their daily commute to work, including parking at or near their work location or public transportation hub (except where parking is provided by the employer), may use pre-tax payroll deductions to pay for parking.

The pre-tax parking benefit can be used to pay a third-party parking vendor at eligible locations. This includes parking at:

- Parking meters
- Visitor or guest lots
- Park and ride locations
- Municipal lots

This benefit cannot be used for parking that is employer provided. Employer provided parking includes parking through the OGS Employee Parking Program, parking fees paid through payroll deduction, or parking fees paid through payment to the employer.

Employees may contribute up to \$300 per month on a pre-tax basis to pay for parking expenses. Contributions are deducted biweekly from an employee's gross pay and deposited into the appropriate account. Interested employees may contact the NHT Administrative Office for more information.

~~NHT also has limited spaces available in the Quackenbush garage located in downtown Albany adjacent to the NHT Administrative Office.~~

All OGS parking fees will be auto-deducted from your bi-weekly paycheck.

## Performance Evaluations

Performance observations are conducted on a daily basis through interactions between supervisors and other staff. The NHT encourages employees and supervisors to engage in a continuous and mutual dialogue regarding employees' strengths, areas for improvement and opportunities for development.

Administrative and project staff supervisors should formally evaluate employee performance on an annual basis. Evaluation dates are based on the employee's start date and typically take place in April or October. The NHT Administrative Office ~~may will~~ notify supervisors ~~of and~~ employees who are due ~~for a performance to be review.ed~~. Both the employee and supervisor will electronically complete and sign the evaluation in ADP Workforce Now. All evaluations will be maintained in the employee's ~~personnel folder record in ADP~~.

## Use of Telephone and Computer Equipment

Depending on your job duties, you may be assigned a telephone, smart phone, computer, tablet, email and/or Internet access. Such technology shall be used only for the performance of your official duties.

Employees using equipment that is owned, operated and/or maintained by the NHT's agency partners must adhere to such telephone, computer, email and Internet usage policies they have in effect. Employees using equipment owned by the NHT's agency partners may also be required to sign a usage acknowledgement form.

## Conduct and Workplace Etiquette

The NHT and its agency partners strive to maintain a positive work environment where employees treat each other with respect and courtesy. Sometimes issues arise when employees are unaware that their behavior in the workplace may be disruptive or annoying to others. Many of these day-to-day issues can be addressed by politely talking with a co-worker to bring the perceived problem to ~~his or her~~their attention. In most cases, common sense will dictate an appropriate resolution. The NHT encourages all employees to keep an open mind and graciously accept constructive feedback or a request to change behavior that may be affecting another employee's ability to concentrate and be productive.

## Employee Relations

Employees have the inherent right to seek redress whenever they honestly feel that circumstances or situations with respect to their job performance or working conditions are unfair. Employees should first discuss the situation with the person with whom ~~he or she has~~they have an issue.

If the situation cannot be settled with an informal approach, the employee should use a more formal approach by first involving his or her supervisor and attempting resolution at that level. If the issue relates to your immediate supervisor, then your second level of supervision (i.e., the supervisor of your immediate superior) should be involved.

Supervisors should thoroughly document the problem and any measures used to correct the problem. If the problem persists, employees should seek guidance from the NHT Administrative Office. The employee may request, in writing, an executive management review if the employee disagrees with the

NHT Administrative Office's decision. A member of NHT executive management may then review and make recommendations to resolve the issue.

## Termination

Any NHT employee may be terminated due to unsatisfactory performance, willful misconduct, malfeasance, misfeasance or for other improper activities including but not limited to fraud, theft, refusal to do work as reasonably expected, the illegal possession or use of narcotics or controlled substances in the workplace, use of intoxicants in the workplace or conviction of a job-related felony or misdemeanor. In such cases, the employee will be given immediate notice of such termination in writing.

All NHT employees are considered at-will employees, meaning either the employee or employer may terminate the employment relationship at any time, with or without cause.

## Resignation

If an employee ~~decides makes a decision~~ to resign, the employee must submit a written resignation to the NHT Administrative Office at least two weeks prior to the planned departure as they will go through an offboarding process. Employees who consider resigning are encouraged to discuss that consideration with their supervisor prior to making a final decision. Employees that do not submit a written resignation in advance may not be reimbursed for unused vacation leave.

## Staff Reductions

It is possible that employees may be separated from employment due to lack of funding sources or for other circumstances that may be beyond the immediate control of the NHT. Such actions do not reflect on the character of the affected employee or on their job performance. Whenever staff reductions are necessary, employees will be advised in writing with as much advanced notice as possible of the reasons for the action and will be advised of the appropriate separation information including ending dates for health insurance coverage, continuation of health insurance coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA), accrued vacation leave payout (if applicable) and unemployment benefits.

## Unemployment Insurance

Employees who become involuntarily unemployed after working for the NHT may be eligible to collect unemployment benefits from NYS. Employees seeking unemployment benefits should go to the NYS Department of Labor (DOL) website at [www.labor.ny.gov](http://www.labor.ny.gov). To file for unemployment benefits, employees should click on the "unemployment assistance" and "file a claim" links. Employees must have worked and been paid wages to be eligible for unemployment benefits. After completing the application and providing proof of income (i.e., pay stubs) to DOL, DOL sends a pay verification form to the NHT. Upon wage verification from the NHT, DOL then provides a weekly benefit payment determination to the employee, up to the NYS statutorily determined maximum.

## Trust Policies

---

### Natural Heritage Trust Code of Ethics

In addition to and inclusive of Sections 73 and 74 of the Public Officers Law and Executive Order 1, dated January 1, 2007, the Trust hereby adopts the following Code of Ethics. This Code of Ethics shall apply to all directors, officers and employees of the Trust. These policies shall serve as a guide for official conduct and are intended to enhance the ethical and professional performance of the Trust's directors, officers and employees and to preserve public confidence in the Trust.

#### Responsibility of Directors, Officers and Employees

1. Directors, officers and employees shall perform their duties with transparency, without favor and refrain from engaging in outside matters of financial or personal interest, including other employment, that could impair independence of judgment, or prevent the proper exercise of one's official duties.
2. Directors, officers and employees shall not directly or indirectly make, advise, or assist any person to make any financial investment based upon information available through the director's or employee's official position that could create any conflict between their public duties and interests and their private interests.
3. Directors, officers and employees shall not accept or receive any gift or gratuities where the circumstances would permit the inference that: (a) the gift is intended to influence the individual in the performance of official business or (b) the gift constitutes a tip, reward, or sign of appreciation for any official act by the individual. This prohibition extends to any form of financial payments, services, loans, travel reimbursement, entertainment, hospitality, thing or promise from any entity doing business with or before the Trust.
4. Directors, officers and employees shall not use or attempt to use their official position with the Trust to secure unwarranted privileges for themselves, members of their family or others, including employment with the Trust or contracts for materials or services with the Trust.
5. Directors, officers and employees must conduct themselves at all times in a manner that avoids any appearance that they can be improperly or unduly influenced, that they could be affected by the position of or relationship with any other party, or that they are acting in violation of their public trust.
6. Directors, officers and employees may not engage in any official transaction with an outside entity in which they have a direct or indirect financial interest that may reasonably conflict with the proper discharge of their official duties.
7. Directors, officers and employees shall manage all matters within the scope of the Trust's mission independent of any other affiliations or employment. Directors, officers and employees

employed by more than one government shall strive to fulfill their professional responsibility to the Trust without bias and shall support the Trust's mission to the fullest.

8. Directors, officers and employees shall not use Trust property, including equipment, telephones, vehicles, computers, or other resources, or disclose information acquired in the course of their official duties in a manner inconsistent with State or local law or policy and the Trust's mission and goals.
9. Directors, officers and employees are prohibited from appearing or practicing before the Trust for two (2) years following employment with the Trust, consistent with the provisions of Public Officers Law.

## **Implementation of Code of Ethics**

This Code of Ethics shall be provided to all directors, officers and employees upon commencement of employment or appointment and shall be reviewed annually by the Governance Committee. The Trust's Counsel shall serve as Ethics Officer, and shall have the following duties:

- Counsel in confidence Trust directors, officers and employees who seek advice about ethical behavior.
- Receive and investigate complaints about possible ethics violations.
- Dismiss complaints found to be without substance.
- Prepare an investigative report of their findings for action by the Executive Director or the Board.
- Record the receipt of gifts or gratuities of any kind received by a director, officers or employee, who shall notify the Ethics Officer within 48 hours of receipt of such gifts and gratuities.

## **Penalties**

In addition to any penalty contained in any other provision of law, a Trust director, officer or employee who knowingly and intentionally violates any of the provisions of this code may be removed in the manner provided for in law, rules or regulations.

## **Reporting Unethical Behavior**

Employees and directors are required to report possible unethical behavior by a director, officer or employee of the Trust to the Ethics Officer. Employees, officers and directors may file ethics complaints anonymously and are protected from retaliation by the policies adopted by the Trust.

# Natural Heritage Trust

## Whistleblower Protection Policy and Procedures

### Purpose

The Natural Heritage Trust (Trust) is committed to lawful and ethical behavior in all of its operations and requires that the Board of Directors (Board), Trust employees, and designated agents of Trust activities act in accordance with all applicable laws, regulations and policies and observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

### Objectives

The objectives of the Trust's Whistleblower Policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities;
- Encourage each Board member, Trust employee and designated agents of Trust activities (Reporting Individual) to report what he or she in good faith believes to be a material violation of law or Trust policy and/or questionable accounting or auditing matters by the Trust;
- Ensure the receipt, documentation, retention of records, and resolution of reports received under this policy;
- Protect Reporting Individuals from retaliatory action.

### Reporting Responsibility

Each Reporting Individual has an obligation to report what ~~he or she believes~~they believe is a material violation of law or Trust policy or any questionable accounting or auditing practice by the Trust, its Board, employees, volunteers, agents or other representatives. The types of concerns that should be reported include, but are not limited to, the following:

- Providing false or misleading information on the Trust's financial documents, grant reports, or other public documents;
- Providing false information to or withholding material information from the Trust's auditors, accountants, lawyers, Board, Trust management or other representatives responsible for ensuring the Trust's compliance with fiscal and legal requirements;
- Embezzlement of Trust property, use of Trust property for private benefit, or misappropriation of Trust funds;
- Material violation of Trust policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- Discrimination based on race, gender, sexual orientation, ethnicity, and disability;
- Facilitation or concealing any of the above or similar actions.

## Reporting Concerns

### A. Employees

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her supervisor or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a supervisor or does not believe the issue is being properly addressed, the employee may contact the Executive Director or Trust Counsel. If an employee does not believe that these channels of communication can or should be used to express ~~his/her~~their concerns, an employee may contact any member of the Trust's Audit Committee. Whenever practical, reports should be in writing.

### B. Board, Volunteers, Agents or Other Representatives

Reporting Individuals who are not Employees of the Trust may submit concerns to the Executive Director, the Trust Counsel or directly to the Audit Committee.

Contact information for the Executive Director, Trust Counsel, the Audit Committee and Board chair can be found in the Key Contacts Appendix and shall be updated as necessary. Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

## Handling of Reported Violations

The Trust will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the Executive Director and/or Trust Counsel to determine if the allegations are true, whether the issue is material and what, if any, corrective action is necessary. Trust staff will issue a full report of all matters raised under this policy to the Audit Committee. The Audit Committee may conduct a further investigation upon receiving the report from the Trust.

For matters reported directly to the Audit Committee, the Audit Committee shall promptly acknowledge receipt of the complaint to the Reporting Individual (if the identity of the complainant is known) and conduct an investigation to determine if the allegations are true, whether the issue is material and what, if any, corrective action is necessary.

## Authority of Audit Committee

The Audit Committee shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the Audit Committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

## No Retaliation

This Whistleblower Policy is intended to encourage employees, Board members, volunteers, agents or other representatives of the Trust to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no Reporting Individual who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, an employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

### **Acting in Good Faith**

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. Making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from a volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

### **Confidentiality**

The submission of allegations of wrongdoing, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the Trust cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by the Audit Committee, Trust staff, or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to Trust employees, may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.



# Natural Heritage Trust

## Policy on Sexual Harassment Prevention in the Workplace

### Purpose

The purpose of this policy is to set forth the Natural Heritage Trust (NHT) policy on sexual harassment prevention, define sexual harassment and establish the appropriate channels to report a complaint and the complaint investigation process.

### Policy

The NHT does not tolerate sexual harassment in the workplace. Sexual harassment not only creates an offensive working condition, it is a form of discrimination prohibited by the federal Title VII of the Civil Rights Law of 1964, as amended, the New York State Human Rights Law, and state Executive Order 19 adopted in 1983 and continued by successive Governors.

The NHT promotes a discrimination-free workplace for all of its employees. Every employee, regardless of their job title, workplace setting, or terms of employment, has the right to a workplace free of sexual harassment. Issuing and implementing this Policy is one component of NHT's program to promote a discrimination-free work environment.

The NHT's Policy is to prohibit sexual harassment of or by its employees:

1. This Policy applies to all employees, supervisors (which may include employees of the NHT's agency partners), applicants for employment, and persons conducting business with the NHT or its agency partners (e.g., vendors, concessionaires, contractors, members of Friends Groups, and volunteers).
2. Any employee or other individual covered by this Policy who engages in sexual harassment shall be subject to appropriate remedial and/or disciplinary action, which may include termination. All employees are required to cooperate fully with any investigation of an alleged violation of this Policy. Employees who do not cooperate with an investigation or obstruct the implementation of corrective measures as a result of any such investigation may also be subject to disciplinary action.
3. No employee shall be discharged, disciplined, discriminated against, or otherwise subject to adverse employment action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Retaliation against any individual alleging sexual harassment or witness is unlawful, and any person who engages in such conduct shall be subject to potential disciplinary action and additional consequences provided for under applicable law.
4. The NHT shall thoroughly investigate all sexual harassment complaints. The NHT endeavors to address complaints as quickly as possible, with consultation and input from the NHT's agency partners where appropriate.

When an employee experiences conduct of a sexual nature that ~~he or she considers~~they consider offensive, the employee is encouraged (but not required) to tell the offender that the conduct is unwelcome and should stop. If the employee is uncomfortable approaching the offender, ~~he or she is~~they are encouraged to request assistance from a supervisor or other management personnel, to assist with notifying the offender of the employee's concerns.

## Sexual Harassment Defined

The U.S. Equal Employment Opportunity Commission Guidelines define sexual harassment as any unwelcome sexual advance, request for sexual favors, or other verbal or physical conduct of a sexual nature when:

1. Submission to the conduct is either an explicit or implicit term or condition of employment; or
2. Submission to or rejection of the conduct is used as a basis for an employment decision affecting the person rejecting or submitting to the conduct; or
3. The conduct has the purpose or effect of unreasonably interfering with an affected person's work performance, or creating an intimidating, hostile, or offensive work environment.

Engaging in inappropriate conduct of a sexual nature that can adversely affect an employee's working conditions, even if not a violation of the law, may nevertheless violate this Policy.

Examples of behavior that may violate the NHT Sexual Harassment Prevention Policy include, but are not limited to:

- Inappropriate physical actions of a sexual nature such as cornering, leering, whistling, grabbing, brushing against the body, or other suggestive contact.
- Unwelcome sexual advances, requests for dates or propositions, or displays including sexually-oriented gestures, noises, remarks, jokes, magazines, and calendars.
- Comments about a person's sexuality or sexual experience. These inappropriate behaviors include those made visually, verbally, physically, and/or via the Internet, e-mail, or texting.
- Preferential treatment, or promises of preferential treatment, to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward.
- Subjecting, or threats of subjecting, an employee to unwelcome sexual attention.
- Inappropriate comments or behavior of a sexual nature toward pregnant or breastfeeding mothers in the workplace.
- Intentionally making performance of the employee's job more difficult because of that employee's sex, gender identity, or sexual orientation.
- Retaliation for opposing or reporting sexual harassment in the workplace.

## Complaint & Investigation Process

Employees and other individuals covered by this Policy who feel sexual harassment or illegal discrimination has occurred have certain rights under the law and various administrative and legal remedies available to them.

NHT maintains a formal internal discrimination complaint procedure to investigate and address sexual harassment in the workplace. Any NHT employee or other individual who believes that sexual harassment has taken place should promptly report it verbally and/or in writing to:

- Their immediate, next level, or a higher-level supervisor; or
- The NHT Administrative Office at phone number 518-474-2997 or via email at [nht@parks.ny.gov](mailto:nht@parks.ny.gov)

In addition, any employee may submit a discrimination complaint form which is available from the NHT Administrative Office.

Supervisors and managers who have knowledge of an incident of sexual harassment must report that information to those who are in a position to take appropriate action.

Allegations of sexual harassment and any investigation will be kept confidential to the extent possible and permissible under applicable law. This confidentiality extends to the person alleging inappropriate behavior, the accused individual(s), and witnesses interviewed in the course of any investigation.

Responsibility for handling complaints of illegal discrimination will rest with the NHT Administrative Office. All employees are required to cooperate with any investigation undertaken pursuant to this Policy. Additionally, appropriate follow-up will be pursued to ensure any sexual harassment has been effectively stopped. Necessary steps will be taken to ensure that no retaliation occurs against the person alleging sexual harassment or witnesses participating in any investigation.

The NHT's complaint and investigation procedure shall not in any way limit an employee from filing a complaint with the New York State Division of Human Rights, the U.S. Equal Employment Opportunity Commission, or any other entity with jurisdiction.

## Training

All employees shall receive a copy of this Policy upon commencement of employment and shall be provided training and refresher courses appropriate and specific to their work stations. Training and refresher courses may be provided by the NHT's Agency partners for those employees assigned to work stations within those Agencies.

# Natural Heritage Trust

## Drug and Alcohol Policy

### Purpose

This policy provides direction and guidance regarding employee conduct, thereby promoting productivity and safety.

The abuse of drugs and alcohol has a detrimental effect on the productivity, attendance, health, and well-being of our work force. As a public employer, we must do our utmost to protect the safety and welfare of the public with whom we interact and the employees with whom we work. Adherence to a policy on drug and alcohol use in the workplace contributes to a safer work environment.

Most Natural Heritage Trust (NHT) employees work in facilities owned and/or operated by one of the NHT's agency partners (the Office of Parks Recreation and Historic Preservation, the Department of Environmental Conservation and the Department of State) and often for the purpose of implementing an agency-sponsored program. Therefore, employees should become familiar with similar policies as set forth by the program's agency sponsor, where applicable.

### Responsibilities of Employees

1. No employee shall use, sell, distribute, dispense, possess, or manufacture any illegal drug on a job site or state agency property while on duty, or while in a state vehicle, a vehicle leased for NHT or state business, or a privately owned vehicle being used for NHT or state business during the employee's work hours.
2. No employee shall consume any alcoholic beverage on a job site or state agency property while on duty, or while in a state vehicle, a vehicle leased for NHT or state business, or a privately owned vehicle being used for NHT or state business during the employee's work hours. No employee shall distribute or dispense any alcoholic beverage on state property to any individual under the age of twenty-one.
3. No employee shall report for duty impaired as a result of consuming alcohol, illegal drugs, or other intoxicants at the beginning of a shift or upon returning from any break, lunch, or rest period. In addition, no employee shall operate a state vehicle at any time while impaired by the consumption of alcohol, illegal drugs, or other intoxicants. Further, no employee notified of being in a safety sensitive position as defined by the Omnibus Transportation Employee Testing Act of 1991 (OTETA) shall report to work in a condition that violates that Act and the corresponding rules (including any amendments to the act and regulations).
4. Any employee on paid standby status shall remain fit for duty at all times in accordance with this policy.
5. Any employee notified of being in a safety sensitive position as defined by the rules of OTETA is further prohibited from the use or consumption of alcohol four (4) hours prior to operating a safety sensitive Commercial Motor Vehicle (CMV) as defined in the Act. No supervisor having

knowledge that an employee in such a position has consumed alcohol within four (4) hours shall permit that employee to operate a safety sensitive vehicle.

6. While prescription drugs and other medications are not prohibited, their use must not render an employee unfit for duty. Any employee that uses prescription drugs or other medications that may impair their ability to safely perform their job duties must report this situation to their supervisor, especially if the employee's job responsibilities have an impact on the health and safety of others and/or has been identified as being in a safety sensitive position as defined in the OTETA. These situations should be addressed confidentially on a case-by-case basis. It may be necessary for the employee's physician to certify that the substance does not adversely affect the employee's fitness for duty, or alternatively for the employee's job duties to be modified as required.

## Penalties

It is the policy of the NHT that employees will be subject to criminal, civil, and disciplinary penalties if they distribute, sell, attempt to sell, possess, or purchase illegal drugs while at the workplace or while performing in a work-related capacity. Such illegal acts, even if engaged in off duty, may result in disciplinary action.

It is the policy of the NHT that employees are prohibited from on-the-job impairment from alcohol or an illegal drug. In cases where the NHT or an agency partner has a reasonable suspicion that an employee is not able to perform his or her duties as a result of an impairment which may be caused by alcohol or an illegal drug, the NHT or an agency partner may require that the employee undergo a medical examination to ascertain the cause of the impairment or proceed with the appropriate provisions under OTETA . Where testing for alcohol or an illegal drug occurs, appropriate medical procedures and tests should be utilized to assure accurate and proper results. Confidentiality of the testing process and results is an important aspect of this procedure for any affected employee.

NHT's policy incorporates the various requirements of the Federal Drug-Free Workplace Act of 1989, the State of New York's Policy on Alcohol and Controlled Substances in the Workplace, and the Omnibus Transportation Employee Testing Act (OTETA).

The NHT may take formal disciplinary actions which may involve penalties, up to and including termination from employment, to resolve drug or alcohol-related job performance issues and/or misconduct.

Supervisors should contact the NHT Administrative Office regarding appropriate actions when an employee appears to be impaired at work.

# **Natural Heritage Trust**

## **Workplace Violence Prevention Policy**

### **Purpose and Objective**

The NHT is committed to ensuring that its employees are able to pursue their work-related responsibilities free from workplace violence. Workplace violence is generally defined by the New York State Department of Labor as a physical assault or act of threatening or aggressive behavior occurring where a public employee performs a work-related duty. NHT's objective is to take steps to prevent incidents of workplace violence and to respond to mitigate the effects of workplace violence if it does occur.

### **Responsibilities of Employees and Supervisors**

All supervisors and employees are responsible for maintaining a safe and secure workplace, utilizing safe work practices, fostering mutual respect, and following policies, procedures, and health and safety program requirements.

Any workplace violence incident that poses an immediate threat to an employee's safety should be reported directly to the closest law enforcement entity and then to the employee's supervisor.

All other potential workplace violence instances such as threatening behavior or language should be reported directly to the employee's immediate supervisor. An employee who is unable to report a workplace violence incident to his or her immediate supervisor may report non-emergency incidents to the NHT Administrative Office.

### **Training**

The NHT, in cooperation with its Agency partners as appropriate, shall provide its employees with information and training regarding workplace violence prevention in accordance with Section 27-b of the New York State Labor Law.

# Natural Heritage Trust Travel Policy

## Purpose

From time to time, employees of the NHT may find it necessary to travel for official business. The purpose of this policy is to help NHT employees, supervisors and account holders understand the NHT's travel guidelines and to provide instructions regarding receiving necessary approvals for travel.

## Policy

The NHT generally follows the established travel guidelines for New York State agencies as outlined in the NHT Travel Manual. NHT employees who have obtained the proper approvals will be reimbursed for their necessary and reasonable travel expenses.

Reimbursement rates, along with travel forms, may be obtained from the NHT administrative office. Not all employees are assigned an NHT travel card. All employees who have travel card privileges must comply with the NHT Travel Card Policy and Procedures.

## Approvals

Account holders and supervisors shall monitor travel activities when projected costs are expected to be less than \$500 and travel falls in the standard travel category defined below.

Prior approval of the NHT CFO is necessary for any travel expenses expected to exceed \$500 or when travel falls in the non-standard travel category, also defined below.

All travel reviews and prior approvals must be carefully scrutinized, ensuring that all travel is necessary and appropriate and that all travel relates to employees' assignments and enhances the performance of their duties and that travelers utilize economical means of transportation and lodging. In addition, employees must use best efforts to reduce or eliminate overnight travel and must use the most efficient mode of travel available to them.

### STANDARD TRAVEL

Standard travel is defined as day and overnight trips that meet all of the following criteria: a) expenses are expected to be less than \$500; b) travel is within NYS; c) no air flight is involved; and d) allowable per diem rates are not exceeded. Account holders and supervisors are to establish approval requirements for these trips and all travel vouchers shall be signed by either the account holder or supervisor and submitted to the NHT administrative office for payment along with standard NHT documentation (e.g., Payment Request).

### NON-STANDARD TRAVEL

Non-standard travel is defined as trips that fall under one or more of the following criteria: a) expenses are expected to exceed \$500; b) travel is to an out-of-state-location; c) travel is by air; or d) allowable lodging rates are exceeded. Approval of non-standard travel requests shall be obtained by the CFO prior to travel. All travel vouchers shall be signed or electronically approved by either the account

holder or supervisor and submitted to the NHT administrative office for payment along with standard NHT documentation (e.g., Payment Request).

## Reimbursements

Employees may choose one of two methods for reimbursement for overnight travel, whichever is more convenient to the employee. Travelers may not, however, combine the two methods on the same overnight trip. An overnight trip is defined as dinner, lodging and breakfast the following morning. Breakfast and dinner are considered reimbursable meals; lunch is not.

### UNRECEIPTED METHOD

This method provides for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. Rates are established based on the city or county where lodging is obtained or the location to which the employee was traveling (whichever rate is less), and such location must be indicated on the travel voucher. No receipts are required when using this method. Current rates are as follows:

Location	Per Diem
New York City and Nassau, Suffolk, Rockland and Westchester counties	\$50.00
Cities of Albany, Binghamton, Buffalo, Rochester, Syracuse and their respective surrounding metropolitan areas	\$40.00
All other locations in New York State	\$35.00
Out of state (this includes any out of state tax on lodging)	<del>\$30</del> 50.00

Travelers using this unreceipted method are also eligible for an additional \$5.00 for breakfast on the day of departure if they have to leave at least one hour before their normal work start time. They are also eligible for an additional \$12.00 for dinner on the day of return if they return at least two hours later than their normal work ending time.

### RECEIPTED METHOD

This method provides reimbursement of actual lodging costs and an allowance for meals and incidentals expenses based on federal reimbursement rates for the county of lodging. The per diem rates for locations within the continental United States are revised annually and can be found in the NHT Travel Manual on ADP. Since rates are based on location of lodging, the city and state must be indicated on the travel voucher. Receipts are required for lodging, but not for meals under this method.

For each day the employee is in overnight travel status, the employee is eligible for reimbursement for lodging up to a maximum lodging per diem and a per diem allowance for meals. The meal per diem is for dinner the first night and breakfast the following day.

Travelers using this method are also eligible for an additional per diem for breakfast if they have to leave at least one hour before their normal work start time the first day, and/or for dinner if they return at least two hours later than their normal work ending time on the last day of travel. In these cases, breakfast and/or dinner will be reimbursed up to the maximum amount of the meal per diem allowance specified for the particular area of lodging. The meal per diem allowance is apportioned for breakfast and dinner.



Maximum lodging rates exclude taxes. For travel within New York State, a Tax Exemption Certificate (ST-129) should be used. For travel outside of New York State, state and local taxes are not included in the maximum lodging amount and will be reimbursed in addition to the per diem amount.

### **FIXED METHOD**

Under this method, employees are assigned a fixed travel status by the CFO. Under this designation, the traveler does not switch between Unreceipted and Receipted Methods for travel reimbursements. Rather, Travelers are provided with reimbursement for actual and necessary transportation expenses and a fixed per diem rate when in overnight travel status in accordance with the following rates:

- \$100 per day in New York City and the counties of Erie, Monroe, Nassau, Suffolk and Westchester
- \$75 per day for travel to all other locations

The fixed method rates provide for a flat rate allowance for meals, lodging and incidental expenses regardless of where the lodging is obtained including hotels, relatives or friends. Receipts are not required when the employee is assigned fixed travel status.

### **DAY TRIPS**

Travelers may be reimbursed for breakfast and/or dinner for day trips based on departure and return times. Travelers are entitled to reimbursement for breakfast if they have to leave at least one hour before their normal work start time, and/or for dinner if they return at least two hours later than their normal work ending time.

Travelers without meal receipts are reimbursed \$5.00 for breakfast and/or \$12.00 for dinner.

Travelers with meal receipts are reimbursed up to the maximum amount of the meal per diem allowance (Receipted Method) specified for the particular area of travel. The meal per diem allowance is apportioned for breakfast and dinner.

Day trip meal reimbursements are reportable to the IRS as income and will appear in the employee's paycheck.

## **Transportation**

Travelers should use the most efficient and cost-effective method of transportation available. When choosing a method of transportation, several factors should be considered:

- Distance being traveled
- Travel time
- Number of travelers
- Number of locations to be visited
- Type of transportation available
- Employee salaries and overtime

### **Common Carrier**

Oftentimes the most efficient and cost-effective method of transportation is using a common carrier such as a train, bus, taxicab or airplane. This is especially true when traveling between Albany and New

York City. Where possible, travel should be scheduled using NYS travel services contracts and/or coach accommodations when traveling by commercial air.

Train travel on Amtrak will be reimbursed at the current Amtrak government rate, and the original ticket must be scanned or attached and included with the travel voucher. Charges for traveling by common carrier between a transportation terminal (airport, bus or train station) and home or official station may be incurred and are reimbursable for actual costs.

#### Personal Vehicle

A personal vehicle may be used for business purposes when a State vehicle or common carrier is not available, is not cost effective or is otherwise not appropriate. Mileage reimbursement rates change, sometimes multiple times in a year. NHT follows the rates established by the General Services Administration.

Charges for gasoline, oil, accessories, repairs, depreciation, anti-freeze, towing, insurance and other expenditures are not reimbursable. These are considered operational costs and are covered in the mileage allowance.

#### State Vehicle

If available, State vehicles should always be considered when the use of an automobile is required. Gasoline and other necessary expenses personally incurred while a State vehicle is being used for business purposes are reimbursable. Emergency expenses, if justified, will be reimbursed as well.

Note that State vehicles are not always available to NHT project staff employees. Project staff employees should consult with their agency-sponsors regarding their vehicle and fleet management programs.

#### Additional Transportation Expenses

Toll charges will be reimbursed whether paid in cash or with an EZ Pass. Other reasonable and necessary parking charges will also be reimbursed. Valet parking fees will only be reimbursed if it is an unavoidable expense (for example, when the hotel only offers valet parking). Additionally, reasonable and customary tips for allowable valet parking and taxicab fees will be reimbursed.

## Natural Heritage Trust

### Policy on Outside Activities, Outside Employment and Honoraria

No NHT employee may engage in any outside activity which interferes or is in conflict with the proper and effective discharge of his or her official duties and responsibilities.

#### Purpose

This policy is intended to assist NHT employees who undertake certain outside activities, engage in outside employment, or accept honoraria in avoiding conflicts or the appearance of conflict as required by law.

All NHT employees must comply with sections 73 and 74 of New York's Public Officers Law (POL) as well as all regulations adopted thereunder. Section 73 limits the business and professional activities of state and other public employees. Section 74 contains the Code of Ethics that state and other public employees must follow. Both sections of law place limits on outside activities in which state and other public employees may engage. All NHT employees must also comply with regulations adopted by the [NYS Commission on Ethics and Lobbying in Government \(COELIG\)](#). ~~Joint Commission on Public Ethics (JCOPE)~~.

#### Objectives

The objectives of this policy are to:

- Encourage all employees who are unsure whether Outside Employment or Outside Activity creates a potential conflict to consult with the NHT Ethics Officer;
- Identify a number of restrictions on Outside Employment and Outside Activity that apply to all NHT employees;
- Sets forth the process for Policymakers to seek approval from the NHT for private employment or the holding of public office to allow a determination as to whether there is a "Conflict of Interest" or a "Conflict of Commitment" between the Outside Employment and the employee's NHT duties; and
- Address the difference between Outside Employment and the receipt of Honoraria for the performance of a service, such as delivering a speech, writing an article, or attending a conference, and encourages all employees to obtain approval in writing from the NHT Ethics Officer before accepting an Honorarium.

#### Definitions

For the purposes of this policy:

The term "**Conflict of Commitment**" means Outside Employment that would interfere with the employee's ability to perform ~~his or her~~their job with the NHT during regularly scheduled work hours.

Examples of typical Conflict of Commitment situations include: conducting Outside Employment activities while on NHT time or with the use of NHT or state-owned equipment or; calling in sick due to working long hours on another job or showing up to work so tired as to interfere with appropriate concentration or attention to NHT job duties; or repeatedly leaving early in order to travel to another job.

The term “**Conflict of Interest**” means Outside Employment or Outside Activity that presents the risk (or appearance) that the employee will no longer act out of undivided loyalty to the public interest in doing the employee’s NHT job, but may instead act out of self-interest. Whether or not the employee actually will act out of self-interest is not the issue. The risk that the employee’s actions may be influenced by self-interest creates an appearance of impropriety which itself undermines the public’s confidence in the conduct of NHT business and makes the outside activity impermissible. Examples of common scenarios that could present a potential Conflict of Interest include: using the same vendors for NHT work as solicited for private business; engaging in private employment involving activities that are reviewed or approved by the NHT and/or certain agency staff; or serving on the governing board of a Friends group affiliated with the facility where an employee works (whether paid or not).

The term “**Honoraria**” or “**Honorarium**” means a payment, fee, or other form of compensation for services paid to an employee, including travel expenses, which are not related to that employee’s job duties. In contrast to Outside Employment, an Honoraria is more in the nature of a gratuity or is given as an award or honor for a singular event such as delivering a speech, writing an article or publication, or attending a conference as a panel member.

The term “**Outside Activity**” means unpaid work for and voluntary participation in the activities of organizations, associations, and groups. Such work or activity may create a conflict of commitment or an actual or potential conflict of interest, depending upon the employee’s position and/or whether the organization’s mission relates to the work of the NHT or its agency partners.

The term “**Outside Employment**” includes: a) any form of Outside Employment or business activity, whether public or private, such as salaried or hourly positions, employee-owned businesses, consultant services, teaching, or lecturing; and b) holding elected office, such as serving as a member of a school board, city council, town board, or county legislature, for which the employee receives compensation.

The term “**Policymaker**” means an employee holding a position which has been so designated by the NHT.

The term “**Ethics Officer**” means the NHT’s General Counsel.

## **Restrictions That Apply to All NHT Employees**

The following restrictions apply to all NHT employees regardless of job title or status as a Policymaker:

All employees should consult with the NHT Ethics Officer if there is any concern that any Outside Employment or Outside Activity will create a potential Conflict of Commitment or Conflict of Interest.

No employee may engage in Outside Employment or an Outside Activity during the employee's NHT work hours, within an agency facility, or using NHT or state-owned equipment (such as telephone, cell phone, computer, tablet, email, fax, printer, or copy machine) for outside employment activities. No employee may engage in Outside Employment or an Outside Activity that creates a Conflict of Commitment.

No employee may engage in Outside Employment or an Outside Activity that creates the potential for a real or perceived Conflict of Interest.

Outside Employment or an Outside Activity cannot interfere with the employee's NHT job duties (for example, an employee who is directed to work overtime cannot refuse to do so because they are scheduled to work in an outside job). Similarly, Outside Employment must not interfere with the employee's ability to safely and adequately perform the duties and functions of his or her NHT job (for example, Outside Employment must not render the employee so tired as to interfere with appropriate concentration or attention to their job duties). These are examples of a Conflict of Commitment.

No employee may sell any goods or services having a value of more than \$25 to any state agency (except by way of competitive bid).

No employee shall appear for compensation before any state agency on any matter related to the purchase, sale, rental, or lease of property; the adoption or repeal of any rule or regulation; the obtaining of grants of money or loans; or any ratemaking or licensing proceeding. As used in this policy, the term "appear" means any type of communication, including in-person meetings, phone calls, written correspondence, and emails.

No employee shall appear for compensation before the NHT related to any matter.

No employee may sell any goods or services to any entity which is licensed, certified or whose rates are fixed by any of the NHT's agency partners, such as concessionaires

No employee shall engage other on-duty NHT or state employees in the conduct of Outside Employment or an Outside Activity.

No employee shall use the NHT or its agency partner's letterhead or logo in connection with any notice, business card, bulletin, or brochure related to Outside Employment or an Outside Activity, or otherwise represent that the NHT or its agency partners are connected with or endorses an employee's private Outside Employment activity or Outside Activity.

While no formal notice or approval is needed for employees who are not designated as Policymakers to engage in Outside Employment or Outside Activities, the NHT strongly encourages employees to contact the Ethics Officer for guidance if they are unsure whether their actions may result in violation of this policy, state laws or regulations.

## **Additional Restrictions That Apply to NHT Employees Designated "Policymakers"**

Additional restrictions apply to employees that have been designated “Policymakers.” The NHT employees designated as Policymakers must obtain prior written approval for Outside Employment as follows:

Any Policymaker engaging in any Outside Employment activity, or holding any elected public office, for which more than \$1,000 is received or anticipated to be received annually, must receive prior written approval from the NHT.

Any Policymaker engaging in any Outside Employment activity, or elected office for which more than \$5,000 is received or is anticipated to be received annually must receive prior written approval from both the NHT and [JCOPE-COELIG](#).

Failure by any NHT employee to secure these required approvals may result in disciplinary action. In addition, state law authorizes [JCOPE-COELIG](#) to assess fines of up to \$10,000 for violation of this requirement.

## Procedure for Policymakers to Request Approval for Outside Employment

NHT employees that have been designated Policymakers must annually request approval to engage in Outside Employment activities by submitting an Outside Employment approval form, ~~DOS-1033~~, which can be obtained from the [JCOPE-ethics.ny.gov](#) website. This form is to be used for occasions where either NHT approval is necessary or the approval of [JCOPE-COELIG](#) is required.

Employees who are Policymakers and whose annual compensation from their Outside Employment is anticipated to be \$5,000 or more must attach a copy of their NHT job duties description and a description of the Outside Employment to the ~~DOS-1033~~ form.

Supervisors will review the form to ensure completeness and to assess whether there may be a Conflict of Interest between the Outside Employment activity and the employee’s NHT job duties. Following review, the supervisor shall forward the request, including the form and duties description (if required), with a cover memo to the NHT Ethics Officer. The supervisor’s cover memo may recommend that the employee’s Outside Employment request be approved or disapproved.

The information will then be reviewed by the NHT Ethics Officer to assess whether there is a Conflict of Commitment or a Conflict of Interest, real or apparent, between the employee’s duties as an NHT employee and the Outside Employment activity.

The employee and ~~his or her~~their supervisor will be notified if the request is approved or is denied due to a Conflict of Interest or Conflict of Commitment. The reasons for denial will also be conveyed to the employee.

If the request also requires approval by [JCOPE-COELIG](#) (because it exceeds \$5,000 in annual compensation), the Ethics Officer will forward the completed and approved form ~~DOS-1033~~ together with the duties description and description of the Outside Employment to [JCOPE-COELIG](#) for its consideration. Employees shall not engage in Outside Employment prior to receiving approval from ~~the~~ [JCOPECOELIG](#). [JCOPE-COELIG](#) will not approve an Outside Employment activity without the prior approval from the NHT.

## Limitations on the Receipt of Honoraria

NHT employees are allowed to accept Honoraria in limited instances (see the definitions section for the distinction between Honoraria and Outside Employment).

All NHT employees, regardless of whether or not they are designated as a Policymaker, must annually report to the NHT the receipt of Honoraria. Employees must report: a) the source of the Honoraria; b) the date of receipt and place where the service was performed; and c) the amount of the Honoraria and nature of the service for which the Honoraria was received. The Ethics Officer will remind employees annually to report the receipt of Honoraria and will submit this information to [JCOPE-COELIG](#) as required by state law. Because there are many limitations on receiving Honoraria, all employees are strongly encouraged to seek prior approval before accepting Honoraria by submitting a written request to the Ethics Officer. [JCOPE-COELIG](#) is authorized to assess fines of up to \$10,000 on employees who accept prohibited Honoraria.

Whether an employee seeks pre-approval or not, the following restrictions apply to all employees:

No employee may receive honoraria for services delivered during the employee's NHT work hours. No NHT or agency personnel, resources, or time can be used to prepare for the service for which Honoraria will be received, nor can the NHT pay for the travel expenses of the employee.

The service for which an Honorarium is offered cannot be related to the duties of the employee's position. For example, if an NHT employee's job duties include providing information to the public on New York State's historic preservation programs and standards, that employee cannot accept an Honorarium for making a presentation to a local historic preservation commission on this topic. The prohibition applies regardless of whether the presentation is made during or outside the employee's work hours, or at ~~his or her~~their work site or another location.

NHT employees are prohibited from accepting Honoraria from a person or organization which engages in business with the NHT or its agency partners, lobbies NHT's agency partners, has received or sought funding from the NHT or its agency partners within the previous calendar year, or is regulated by the NHT's agency partners. Because an employee may not be aware if an organization has sought or received funding from the NHT or its agency partners, it is wise to seek pre-approval.

Any questions regarding implementation of this policy should be directed to the NHT's Ethics Officer.

# **Natural Heritage Trust**

## **Internal Discrimination Complaint Procedure**

### **Section 1: INTRODUCTION**

The Natural Heritage Trust (NHT) is committed to the furtherance of diversity and inclusion. Equality of opportunity is a civil right in New York State under the provisions of Article 15 and Section 291 of the New York State Executive Law (Human Rights Law). Every employee and applicant for employment has the right to seek employment and to be employed in a climate that is free from discrimination, harassment and retaliation.

In accordance with Human Rights Law Section 296 and Executive Order #6 Equal Employment Opportunity, the NHT shall not discriminate against any person as it relates to terms and conditions of employment because of an individual's age, race, color, creed, national origin, sexual orientation, military status, sex, pregnancy, disability, marital status, arrest and conviction record, domestic violence victim status or predisposing genetic characteristics.

### **Section 2: PURPOSE**

The NHT has developed a complaint procedure to provide staff with an avenue of uniform and equitable redress in the resolution of allegations of discriminatory employment practices.

The internal discrimination complaint procedure allows the NHT the opportunity to investigate and resolve complaints internally. The procedure is in no way intended to duplicate or circumvent options available to complainants through the New York State Division of Human Rights, the Equal Employment Opportunity Commission, the United States Justice Department/Office for Civil Rights, the Americans with Disability Act, compliance Agency designated under Section 504 of the Rehabilitation Act of 1973, Office of Federal Contract Compliance Programs and other governmental agencies as may be appropriate. Use of this procedure will not suspend any time limitations for filing discrimination complaints otherwise set by law, rule or regulation.

Employment complaints may be based on any alleged discriminatory act or omission including, but not limited to:

INTERVIEWING	DISMISSAL
HIRING	DISCIPLINE
PROMOTION	PERFORMANCE EVALUATIONS
TRANSFER	JOB/SHIFT ASSIGNMENT
WORKING CONDITIONS	TRAINING OPPORTUNITIES
TERMS OR CONDITIONS OF EMPLOYMENT	NHT POLICIES & OTHER HARASSMENT

Complaints may be based on any alleged act or omission in the nature of discrimination and segregation including but not limited to:

ACCESSIBILITY OF PROGRAMS	ACCESSIBILITY OF ACTIVITY
ACCESSIBILITY OF PARK/FACILITY	RECRUITMENT/ADVERTISEMENTS
POLICIES/PRACTICES	PUBLIC NOTIFICATION OF NON-DISCRIMINATION
	INCLUSION IN PLANNING & ADVISORY GROUPS



## Section 3: DEFINITIONS

**Discrimination.** Unlawful consideration or treatment (either intentional or unintentional) of a person or group based on ~~his or her~~their protected class status: race, color, national origin, creed, age (NYS 18+), sex– including pregnancy, child birth and other sex specific conditions, sexual orientation, marital status, religion, disabilities, military status, arrest and conviction record, domestic violence victim status and predisposing genetic predisposition.

**Segregate.** To separate or set apart from others or from the general mass in any matter related to ~~his/her~~the receipt of any service or access to programs and/or facilities.

### **Discrimination in Employment.**

1. The failure or refusal to hire, promote or train any individual or otherwise treat the individual equally with respect to compensation, terms, conditions or privileges of employment because of ~~his/her~~their protected class status.
2. To limit, segregate or classify individuals in such a way as to deprive or tend to deprive an individual of employment opportunities on the basis of ~~his/her~~their protected class status.

### **Discrimination in Programs/Services.**

1. Denying an equal opportunity to participate in programs and activities based on an individual's protected class status.
2. Providing services or other benefits that are different, or that are provided in a different manner, from those provided to others under the provisions of all federal and state laws prohibiting discrimination including the Civil Rights Act of 1964, the Americans with Disabilities Act and New York State Human Rights Law.
3. Treating individuals differently in any way, based on their protected class status, in the enjoyment of any advantage or privilege enjoyed by others receiving any service.
4. Utilizing different criteria or methods of administration in the provision of services which has the effect of subjecting individuals to discrimination or has the effect of defeating or substantially impairing accomplishment of the objective of the program on the basis of the individuals protected class status.

## Section 4: RESPONSIBILITY

### **Affirmative Action Officer**

The Affirmative Action Officer (AAO) or ~~his/her~~their designee will be responsible for conducting all investigations for complaints alleging discriminatory employment practices. The AAO will coordinate the complaint proceedings. This will include, but is not limited to: advising the complainant of other avenues of redress, interviewing witnesses and the subject(s) of the complaint, reviewing NHT policies and relevant documents, drafting investigation reports, consulting with the General Counsel regarding complaints that have the potential for possible litigation and making recommendations regarding the best course of action to address the complaint. The AAO shall be the General Counsel.

### **Other Staff**

All employees must cooperate with the AAO during the investigation process. In order to expedite the prompt investigation of complaints, the AAO may delegate the responsibility to investigate the complaint to a person or persons located in the same geographical region as the complainant. The delegated activities may include counseling, conciliation, and investigation. Staff will be trained to conduct confidential investigations.

The AAO will direct all investigations and must be consulted before any conciliation or remedy is made final.

## **Section 5: INFORMAL DISCRIMINATION COMPLAINT PROCEDURE**

Whenever possible, discrimination complaints should be resolved at the lowest level. However, the supervisor or manager, whether an employee of the NHT, the Office of Parks, Recreation and Historic Preservation, the Department of State or the Department of Environmental Conservation, should always consult with a higher-level manager to ensure that the informal procedure will be the best course of action. If after reviewing the allegations, it is determined that the informal process will not properly address the complaint, the AAO or designee should be contacted immediately to initiate the formal internal discrimination complaint procedure.

Persons with a complaint of discrimination should contact their immediate supervisor/manager or the next line supervisor/manager if the complaint is being filed against the immediate supervisor/manager. The complainant will be directed to complete a complaint form describing the alleged discriminatory actions. If the complainant is reluctant to complete the complaint form, the complaint could be submitted verbally and the allegations will still be investigated.

A complaint should be made within sixty (60) working days of the occurrence of the event which gave rise to the complaint. However, if the deadline is missed because of circumstances beyond the complainant's control, the AAO will make the determination as to the reasonableness of the delay in filing the complaint and may extend the period to file to a maximum of one (1) year.

The supervisor/manager shall promptly forward a copy of the complaint to the AAO.

- a. The supervisor/manager or the AAO will advise the complainant of the internal complaint procedure, as well as other avenues of redress. This will include but is not limited to: filing an external complaint with the New York State Division of Human Rights or the Equal Employment Opportunity Commission. The supervisor/manager or AAO will interview the complainant and review/evaluate relevant documents.
- b. The supervisor/manager should promptly notify the AAO regarding the nature of the complaint, identify the complainant and the subject(s) in the complaint and inquire how the investigation should proceed.
- c. The supervisor/manager will interview witnesses and gather pertinent information regarding the complaint. During the investigation process, if feasible, the supervisor/manager will seek conciliation or an informal resolution/settlement that is satisfactory to all parties involved. The supervisor/manager is responsible for investigating the feasibility and legality of any remedies that are proposed to the AAO. If the supervisor/manager has been advised by the AAO to

proceed with an investigation, the Supervisor/manager must call the AAO upon conclusion of the investigation, but prior to implementation of the proposed course of action.

- d. At the conclusion of the investigation, the supervisor/manager shall prepare a written report including recommendations and shall submit the report and recommendations to the AAO for approval.
- e. Upon receipt of approval from the AAO, the supervisor/manager shall issue a final decision and recommendations in writing to the parties concerned.
- f. If the complainant is not satisfied with the results of the investigation and recommendation to resolve the matter, the complainant may seek a remedy through the Formal Discrimination Complaint Procedure or through any other lawful process available to complainant.
- g. At any point of the investigation procedure, the complainant may withdraw the charge. However, if the allegations made by the complainant are egregious, violations of the NHT's Sexual Harassment policy, or criminal in nature (i.e., sexual assault), the NHT will be required to continue with the investigation and take whatever actions deemed appropriate to resolve the situation.
- h. The supervisor/manager will complete the internal investigation report and forward to the AAO.

## **Section 6: FORMAL DISCRIMINATION COMPLAINT PROCEDURE**

- a. Any person with a complaint of discrimination should contact the AAO. The complainant will be directed to complete a complaint form describing the alleged discriminatory actions. The AAO will assist the complainant with completing the complaint form, if necessary. If the complainant is reluctant to complete the complaint form, the complaint could be submitted verbally and the allegations will still be investigated.

The written complaint should be made within sixty (60) working days of the occurrence of the event which gave rise to the complaint. If the deadline is missed because of circumstances beyond the complainant's control, the AAO will make the determination as to the reasonableness of the delay in filing the complaint and may extend the period to file to a maximum of one (1) year.

- b. The AAO will advise the complainant of the internal complaint procedure, as well as other avenues of redress. This will include, but is not limited to: filing an external complaint with the New York State Division of Human Rights or the Equal Employment Opportunity Commission. The Complainant will be made aware of the time limitations for filing external complaints.
- c. The AAO shall interview the complainant and evaluate relevant documents.
- d. The AAO shall interview witnesses and gather pertinent information regarding the complaint. During the investigation process, if feasible, the AAO will seek conciliation or an informal resolution/settlement that is satisfactory to all parties involved. The AAO is responsible for investigating the feasibility and legality of any remedies proposed.

- e. At the conclusion of the investigation, the AAO shall prepare a written report including recommendations and submit said report to the NHT Executive Director for review.
- f. The NHT Executive Director shall issue the final decision and recommendations in writing to the parties concerned.
- g. The NHT Executive Director's decision is final. If the complainant is not satisfied with the results of the investigation and proposed resolution to address the matter, the complainant may seek remedy through external sources.
- h. At any point of the investigation procedure, the complainant may withdraw the charge. However, if the allegations made by the complainant are egregious, violations of the NHT's Sexual Harassment policy, or criminal in nature (i.e., sexual assault), the NHT will be required to continue with the investigation and take whatever actions deemed appropriate to resolve the situation.

## **Section 7: GENERAL PROVISIONS**

### **Time Frame**

The supervisor/manager will reach a decision and provide recommendations to AAO within sixty (60) working days from the date the informal complaint was received. The NHT Executive Director will reach a decision within ninety (90) working days from the date the formal complaint was received.

### **Confidentiality**

The substance of the investigation will remain confidential and the utmost discretion must be exercised regarding the information obtained. No party or staff member shall disclose the results of the investigation or parts thereof except when necessary to assist in the resolution of the complaint. The AAO will inform all charged parties of the factual allegations relevant to him/her/them and give them an opportunity to respond to charges and findings.

### **Accessibility**

The NHT will provide such assistance as may be necessary to enable a complainant to understand and participate in the complaint process. This may include sign language interpreters, Braille copiers, sound amplification equipment or foreign language interpreters.

### **Retaliation**

Any person who participates in the complaint procedure may do so without fear of retaliation. Administrative action will be taken against any employee who attempts to retaliate against any individual who has filed a discrimination complaint or participated in a discrimination investigation.

## **Time Accruals**

There will be no charge to accruals for time taken in conjunction with this procedure.

## **False and Misleading Information**

Any employee who deliberately makes a false complaint or deliberately gives false or misleading information during the course of an investigation under this procedure shall be subject to disciplinary action under applicable laws, rules and regulations.

## **Outcome**

The outcome of an investigation will be determined based on the facts obtained during the course of the investigation. It is important to note that similar complaints may not have the same results. If a complaint has been substantiated as a result of the investigation, the appropriate administrative action will be taken to address the situation. If the complaint was found to be unsubstantiated, the complaint will be administratively closed. The complainant will be notified in writing of the outcome of the investigation. If remedial action is ordered, the following avenues may be considered, consistent with applicable laws, rules and regulations:

- a. placement of a person in a position that the individual would have been entitled to, had the discriminatory practice not occurred;
- b. promotion of a person who was refused advancement because of a discriminatory circumstance; and/or
- c. hiring a person who was refused employment because of a discriminatory circumstance.

## **Record Keeping**

The AAO will keep a record of the status and determination of all complaints for at least two years. Cases subject to external reviews will be maintained indefinitely or until the external agency (HR/EEOC) has made their final determination.

## Natural Heritage Trust Reasonable Accommodation Policy

### Purpose

The NHT is committed to giving every individual an equal opportunity to enjoy a full and productive life including in the workplace. To enable qualified employees with disabilities to contribute to the workforce, NHT ensures the provision of reasonable accommodations to such individuals.

### Policy

It is the policy of NHT to provide reasonable accommodations to qualified individuals with disabilities who possess the skills, education, or other qualifications for an employment position in accordance with the Americans with Disability Act (ADA), Sections 503/504 of the Rehabilitation Act of 1973 and the New York State Human Rights Law.

### Disability and Requirements for Reasonable Accommodation

- A. Disability is defined as a physical or mental impairment that substantially limits one or more major life activities; a record of such an impairment; or being regarded as having such an impairment.

New York State Human Rights Law protects all individuals with physical, mental or medical impairments that either impede normal bodily functions or are demonstrable by medically accepted diagnostic techniques.

With regards to employment, the term is limited to disabilities which, upon the provision of a reasonable accommodation, enable the individual to perform, in a reasonable manner, the essential functions of the job or occupation held.

Protections under federal law is limited to impairments which substantially limit one or more major life activities. State law coverage is broader, and the broader definition of disability must be applied when making a determination as to whether an individual is a person with a disability.

- B. Reasonable Accommodation refers to reasonable actions taken which permit an employee with a disability to perform the essential functions involved in the position held in a reasonable manner.

Reasonable accommodations may include, but are not limited to:

- Ensuring existing facilities are accessible to meet the individual's work needs
- Providing readers or interpreters during training, meetings, interviews and programs/services
- Providing accessible routes of travel from parking lots to facilities
- Providing parking for the disabled
- Eliminating or reassigning non-essential tasks

- Acquiring or modifying equipment or devices
- Scheduling training and work-related special activities at accessible locations

Accommodations not required include, but are not limited to:

- Personal devices such as hearing aids, eyeglasses or wheelchairs
- Requiring two employees to perform the essential function of one job
- Accommodation that will pose a health and safety risk to the individual or others
- Accommodations that would fundamentally alter the nature of the environment, or
- Request to attend therapy sessions during a critical part of the workday when sessions are available during off-duty hours
- Eliminating or reassigning essential functions of a job (Essential Functions are those fundamental to the position: a function is essential if not performing that function would fundamentally change the job or occupation for which the position exists)

By law, employers are required to consider a reasonable accommodation request for an employee with a disability unless the accommodation would impose an undue hardship on the employer.

Undue hardship is defined as a significant difficulty or expense to an employer and/or an action that would be unduly costly, extensive, substantial, disruptive or that would fundamentally alter the nature of the program.

Every effort should be made to reasonably accommodate the requestor without imposing an undue hardship on the employer financially or operationally. The employer and requestor should work together to agree to a reasonable accommodation that is appropriate for the individual with the disability and deemed reasonable for the employer.

## Natural Heritage Trust Lactation Policy

### Purpose and Objective

The NHT is committed to supporting employees in their right to express breastmilk while at work. It is the objective of the NHT to provide these employees with the opportunity to express breastmilk privately and safely and to mitigate any issues that may occur.

### Responsibilities of Employees and Supervisors

All NHT supervisors and employees are responsible for maintaining a safe, supportive environment free from retaliation for employees who choose to express breastmilk upon returning to the workplace and up to three years following child birth. No NHT supervisor or employee shall discriminate in any way against an employee who chooses to express breast milk in the workplace. Encouraging or allowing a work environment that is hostile to the right of nursing mothers to take leave for the purpose of expressing breast milk could constitute discrimination.

These employees must be provided reasonable unpaid break time (or allow employees to use paid rest periods or meal breaks) to express milk up to three years following the birth of a child and at least 20 minutes at a time to pump breast milk, with additional time if needed. Breaks to pump breastmilk may be taken at least once every three hours and right before or after scheduled paid rest periods or meal breaks.

### Room Requirements

A room or alternative location must be provided to the employee to express breastmilk. This location must have a working lock or a clearly marked sign designating it as a room is in use and not accessible to any employees or the public, and should be:

- Well-lit
- Shielded from view
- Close to the work area
- Free from the intrusion of others
- Not a restroom or toilet stall

In the event that a multi-use room must be used designated as a lactation room, it must:

- Prioritize lactation
- Be available whenever an employee needs it to express milk
- Not be used for another purpose when an employee needs to express milk

Designated rooms must have the following:

- A chair
- A working surface
- An electrical outlet (if the space has electricity)
- Nearby access to clean running water.

If a workplace has access to refrigeration, an employee must have access to store their expressed milk.



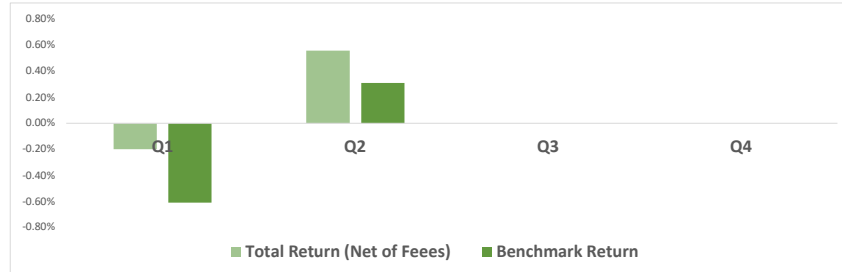
If the room and location requirements impose an undue burden (a significant difficulty or expense in relation to the business's size, financial resources, nature or structure), reasonable efforts must be made to provide a room or location (other than a restroom or toilet stall) that is close to the work area for an employee to express milk in private.

**Investment Strategy: Short-term/ Operating (All Fixed Income)**

NHT Investment Account Activity 4/1/23 - 9/30/23

Investment Account	Market Value 4/1/23	Additions	Distributions	Interest & Dividend Income	Realized Gains/(Losses)	Unrealized Gains/(Losses)	Investment Management & Custody Fees	Market Value 9/30/2023
<b>Main Project/Program Account Total:</b>	\$ 24,811,300	\$ 1,154,830	\$ 2,654,830	\$ 296,250	\$ (15,132)	\$ (224,190)	\$ 19,778	\$ 23,348,450

**Quarterly Performance 4/1/23 - 3/31/24**



	4/1/23 - 6/30/23 Q1	7/1/23 - 9/30/23 Q2	10/1/23 - 12/31/23 Q3	1/1/24 - 3/31/24 Q4
<b>Total Return (Net of Fees)</b>	-0.20%	0.56%	-	-
<b>Benchmark Return</b>	-0.61%	0.31%	-	-

<b>Total Return FYTD:</b>	<b>0.36%</b>
<b>Bechmark Return:</b>	<b>-0.31%</b>

**Benchmark:**

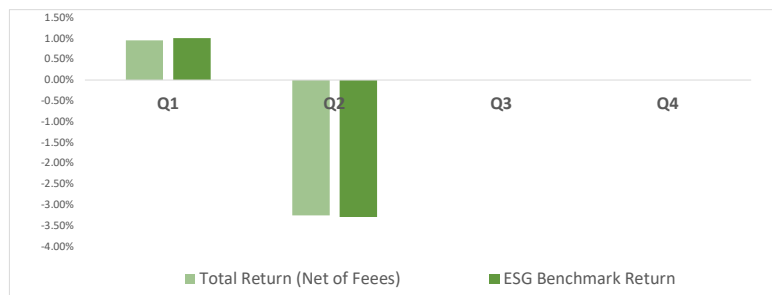
Short-Term/Operating: ICE BofA ML 1-5 yr AAA-A Government/Corporate

**Investment Strategy: Capital/Reserve (Approximately 40% Equity, 60% Fixed Income Portfolio)**

NHT Investment Account Activity 4/1/23 - 9/30/23

Investment Account	Market Value 4/1/23	Additions	Distributions	Interest & Dividend Income	Realized Gains/(Losses)	Unrealized Gains/(Losses)	Investment Management & Custody Fees	Market Value 9/30/2023
Bayard Cutting	\$ 587,864	\$ -	\$ -	\$ 8,107	\$ -	\$ (21,813)	\$ 468	\$ 573,690
Main Reserve	\$ 1,028,219	\$ -	\$ -	\$ 14,179	\$ -	\$ (38,152)	\$ 819	\$ 1,003,427
<b>Capital Accounts Total:</b>	<b>\$ 1,616,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,286</b>	<b>\$ -</b>	<b>\$ (59,965)</b>	<b>\$ 1,288</b>	<b>\$ 1,577,116</b>

**Quarterly Performance 4/1/23 - 3/31/24**



	4/1/23 - 6/30/23 Q1	7/1/23 - 9/30/23 Q2	10/1/23 - 12/31/23 Q3	1/1/24 - 3/31/24 Q4
<b>Total Return (Net of Fees)</b>	0.95%	-3.25%	-	-
<b>ESG Benchmark Return</b>	1.01%	-3.29%	-	-

<b>Total Return FYTD:</b>	<b>-2.31%</b>
<b>Bechmark Return:</b>	<b>-2.32%</b>

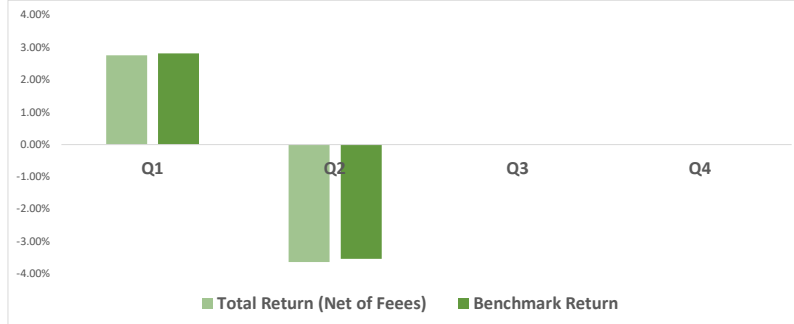
**Environmental, Social, Governance Capital/Reserve Benchmark:**

18.3% MSCI USA ESG Select NR USD; 1.4% MSCI USA Sml Cap Extnd ESG Focus NR USD; 7.3% MSCI EAFE EXTENDED ESG FOCUS NR USD; 1.0% MSCI EM EXTENDED ESG FOCUS NR USD; 70% BBgBarc MSCI US Agg ESG Focus TR USD; 2% 1 month T-bill

**Investment Strategy: Endowment/Long-Term Investment (Approximately 60% Equity, 40% Fixed Income Portfolio)**  
**NHT Investment Account Activity 4/1/23 - 9/30/23**

Investment Account	Market Value 4/1/23	Additions	Distributions	Interest & Dividend Income	Realized Gains/(Losses)	Unrealized Gains/(Losses)	Investment Management & Custody Fees	Market Value 9/30/2023
Main LTI	\$ 2,403,409	\$ -	\$ -	\$ 26,442	\$ -	\$ (49,966)	\$ 1,934	\$ 2,377,951
Huttleston	118,733	-	-	1,305	-	(2,467)	96	117,476
E.T. Thacher	597,256	-	29,863	6,200	(1,422)	(10,732)	463	560,976
Mt. Loretto	3,912,987	-	230,000	40,323	(13,048)	(66,150)	3,015	3,641,098
Hallock State Park	2,295,379	-	114,769	23,852	(5,777)	(40,906)	1,780	2,155,998
Four Freedoms	2,385,445	-	61,927	25,347	(2,331)	(46,852)	1,884	2,297,798
Minnewaska	2,386,851	-	121,934	24,777	(6,217)	(42,294)	1,850	2,239,333
Sampson State Park	945,027	-	47,251	9,819	(2,342)	(16,882)	733	887,638
Rockefeller Preserve	10,880,970	-	489,644	113,602	(22,049)	(199,841)	8,471	10,274,568
Hempstead Lake	920,078	-	-	10,123	-	(19,129)	740	910,332
Humphrey NC	1,712,157	-	-	18,838	-	(35,599)	1,378	1,694,018
Harriman Stewardship	2,092,908	-	20,000	22,581	(1,586)	(41,971)	1,673	2,050,260
Harriman Env. Education	535,301	-	29,442	5,533	(1,542)	(9,321)	414	500,116
Shido Endowment for Thacher	364,391	-	10,000	3,868	(917)	(6,589)	287	350,465
Autism Nature Trail Mgmt (ANT)	1,411,329	470,000	-	18,466	-	(47,908)	1,313	1,850,574
Pat McGee Trail Mgmt	165,814	-	-	1,824	-	(3,445)	133	164,059
Big Woods Endowment	\$ 442,892	\$ -	\$ -	\$ 4,873	\$ -	\$ (9,208)	\$ 356	\$ 438,201
<b>Endowment Accounts Total:</b>	<b>\$ 33,570,927</b>	<b>\$ 470,000</b>	<b>\$ 1,154,830</b>	<b>\$ 357,775</b>	<b>\$ (57,230)</b>	<b>\$ (649,260)</b>	<b>\$ 26,521</b>	<b>\$ 32,510,861</b>

**Quarterly Performance 4/1/23 - 3/31/24**



	4/1/23 - 6/30/23	7/1/23 - 9/30/23	10/1/23 - 12/31/23	1/1/24 - 3/31/24
<b>Total Return (Net of Fees)</b>	2.76%	-3.63%		
<b>Benchmark Return</b>	2.81%	-3.53%		

<b>Total Return FYTD:</b>	<b>-0.97%</b>
<b>Benchmark Return:</b>	<b>-0.81%</b>

**Environmental, Social, Governance Long-term/Endowment Benchmark:**

32% MSCI USA ESG Select NR USD; 8% MSCI USA Sml Cap Extnd ESG Focus NR USD; 14.8% MSCI EAFE EXTENDED ESG FOCUS NR USD;  
 5.2% MSCI EM EXTENDED ESG FOCUS NR USD; 38% BBgBarc MSCI US Agg ESG Focus TR USD; 2% 1 Month T-bill

**NHT Cash (Banking) Account Activity 2nd Quarter 7/1/23 - 9/30/23**

<b>Account</b>	<b>Beginning Balance 7/1/23</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Interest Income</b>	<b>Bank Fees</b>	<b>Transfers (Net)</b>	<b>Ending Balance 9/30/23</b>
Key Bank (Main Operating/Payroll)	\$1,336,696	\$2,354,557	\$4,986,448	\$1,347	\$2,619	\$2,350,000	\$1,053,533
M&T Bank (Merchant- CC)	\$196,037	\$128,871	\$177,833	\$0	\$4,661	\$0	\$142,414
Capital One	\$310,118	\$751,364	\$0	\$0	\$123	-\$850,000	\$211,359
<b>Totals</b>	<b>\$1,842,852</b>	<b>\$3,234,792</b>	<b>\$5,164,281</b>	<b>\$1,347</b>	<b>\$7,403</b>	<b>\$1,500,000</b>	<b>\$1,407,306</b>

**NHT Cash (Banking) Account Activity Year-to-Date 4/1/23 - 9/30/23**

<b>Account</b>	<b>Beginning Balance 4/1/23</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Interest Income</b>	<b>Bank Fees</b>	<b>Transfers (Net)</b>	<b>Ending Balance 9/30/23</b>
Key Bank (Main Operating/Payroll)	\$1,266,161	\$4,084,732	\$7,329,337	\$2,949	\$5,802	\$3,034,830	\$1,053,533
M&T Bank (Merchant- CC)	\$162,019	\$359,001	\$366,494	\$0	\$12,112	\$0	\$142,414
Capital One	\$72,992	\$988,574	\$0	\$0	\$207	-\$850,000	\$211,359
<b>Totals</b>	<b>\$1,501,172</b>	<b>\$5,432,308</b>	<b>\$7,695,831</b>	<b>\$2,949</b>	<b>\$18,122</b>	<b>\$2,184,830</b>	<b>\$1,407,306</b>

**NHT BALANCE SHEET**

AS OF 9/30/2023

**ASSETS***Rounded to nearest (000)*

CASH	\$1,407,000
ACCOUNTS RECEIVABLE	\$930,000
INVESTMENTS	\$57,436,000

**CURRENT LIABILITIES***Rounded to nearest (000)*

OPRHP PROJECT & ENDOWMENT ACCOUNTS	\$50,228,000
DEC PROJECT & ENDOWMENT ACCOUNTS	\$4,382,000
DOS PROJECT ACCOUNTS	\$450,000
ACCOUNTS PAYABLE	\$849,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$55,909,000</b>

**LONG-TERM LIABILITIES**

NET OPEB OBLIGATION	\$1,616,000
NET PENSION LIABILITY/(ASSET)	(\$891,000)

**TOTAL LONG-TERM LIABILITIES** \$725,000**NET DEFERRED PENSION INFLOWS** \$1,433,000**FUND BALANCE** \$1,706,000**TOTAL ASSETS:** \$59,773,000**TOTAL LIABILITIES AND FUND BALANCE:** \$59,773,000

**FY 2023-24 NHT OPERATING BUDGET TO ACTUAL APRIL 1 - SEPTEMBER 30, 2023 ( CASH-BASIS UNAUDITED)**

<u>REVENUE</u>	ADOPTED BUDGET	ACTUAL	FYTD vs. BUDGET	FYTD % vs. BUDGET
Investment Income	\$ 645,000	\$ 339,820	\$ (305,180)	52.7%
Administrative Income	635,000	231,894	(403,106)	36.5%
<b>TOTAL REVENUES</b>	<b>1,280,000</b>	<b>571,714</b>	<b>(708,286)</b>	<b>44.7%</b>
<b><u>EXPENDITURES</u></b>				
Salaries	652,356	281,987	(370,369)	43.2%
Fringe benefits	311,174	134,508	(176,666)	43.2%
Professional Fees	65,000	21,611	(43,389)	33.2%
Bank & Investment Fees	55,000	38,816	(16,184)	70.6%
Office supplies	45,000	36,757	(8,243)	81.7%
Travel	5,000	493	(4,507)	9.9%
Huttleston Program	5,000	-	(5,000)	0.0%
Miscellaneous	2,000	48	(1,952)	2.4%
<b>TOTAL EXPENDITURES</b>	<b>1,140,530</b>	<b>514,220</b>	<b>(626,310)</b>	<b>45.1%</b>
<b>SURPLUS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>139,470</b>	<b>57,494</b>	<b>81,976</b>	<b>41.2%</b>
TRANSFER FROM FUND BALANCE	-	-	-	-
PERIOD END RESULT	\$ -	\$ 57,494	\$ 81,976	-
<b><u>NOTES</u></b>				
<ul style="list-style-type: none"> <li>- The Cash-Basis budget is approved by the Board and represents actual costs to administer the ~\$56M fiduciary funds held in trust and recognizes the actual revenue streams that support the operating budget</li> <li>- Investment Income is derived from interest and dividends on the Main (Program &amp; Project) Management Investment Accounts (Aggregate Holdings of approx \$27M)</li> <li>- Administrative Income is from quarterly administrative fees for NHT services</li> <li>- All spending categories are generally on target. The largest "office supplies" cost is the accounting software licences, purchased early in the year</li> <li>- Fund Balance as of 9/30/23 = ~ \$1.7M</li> </ul>				

**FY 2023-24 NHT OPERATING BUDGET PROJECTED ( CASH-BASIS UNAUDITED)**

	Last Year 2022-23 ACTUAL	Current Year 2023-24 ADOPTED	Current Year 2023-24 PROJECTED	VARIANCE FAVORABLE (UNFAVORABLE)	VARIANCE % FAVORABLE/ UNFAVORABLE
<b>REVENUE</b>					
Investment Income	\$ 641,726	\$ 645,000	\$ 725,000	\$ 80,000	12.4%
Administrative Income	268,003	635,000	635,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>909,729</b>	<b>1,280,000</b>	<b>1,360,000</b>	<b>80,000</b>	<b>6.3%</b>
<b>EXPENDITURES</b>					
Salaries	545,967	652,356	650,000	2,356	0.4%
Fringe benefits	236,215	311,174	300,000	11,174	3.6%
Professional Fees	61,542	65,000	70,000	(5,000)	-7.7%
Bank & Investment Fees	53,177	55,000	70,000	(15,000)	-27.3%
Office supplies	40,385	45,000	45,000	-	0.0%
Travel	3,455	5,000	5,000	-	0.0%
Huttleston Program	-	5,000	5,000	-	0.0%
Miscellaneous	7,237	2,000	2,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>947,978</b>	<b>1,140,530</b>	<b>1,147,000</b>	<b>(6,470)</b>	<b>-0.6%</b>
<b>SURPLUS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(38,249)</b>	<b>139,470</b>	<b>\$ 213,000</b>	<b>73,530</b>	<b>52.7%</b>

**NATURAL HERITAGE TRUST**  
**RESOLUTION # 2023-12**

**Resolution for the Natural Heritage Trust Approving Preliminary  
Budget Plan for the 2024-25 Fiscal Year**  
*(Proposed October 17, 2023)*

**WHEREAS**, the Board of the Natural Heritage Trust (“NHT”) has a duty pursuant to Article 55 of the Arts and Cultural Affairs Law and Article VIII of its Bylaws to adopt an Annual Operating Budget; and

**WHEREAS**, pursuant to Part 203 of the Rules and Regulations of the Office of the State Comptroller (2 NYCRR Part 203), the Budget must be available for public inspection at least thirty days prior to Board approval and not less than sixty days prior to the end of the fiscal year; and

**WHEREAS**, NHT Executive Staff has submitted the proposed Fiscal Year 2024-25 Budget and Multi-Year Financial Plan to the Board for its consideration and has reviewed the proposed Budget with the Board of Directors (Board); and

**WHEREAS**, the Chair has recommended that the proposed Budget be approved for posting in accordance with the applicable regulations; and

**WHEREAS**, the Board has reviewed the proposed Fiscal Year 2024-25 Budget for the NHT and has considered the recommendation of the Chair; and

**THEREFORE, it is hereby RESOLVED** that the Board of the Natural Heritage Trust hereby authorizes Executive Staff to post the proposed Fiscal Year 2024-25 Budget and Multi-Year Financial Plan in accordance with 2 NYCRR Part 203.

MOVED BY:

SECONDED BY:

In Favor:

Opposed: None

In Witness Hereof: \_\_\_\_\_  
Secretary



# **Natural Heritage Trust**

## **Proposed Annual Budget and Multi-Year Financial Plan**

**Fiscal Year 2024-25**

## **Background and Mission of the Natural Heritage Trust**

Established by Chapter 653 of the Laws of 1968 as a public benefit corporation of the State of New York, the Natural Heritage Trust receives and manages gifts, grants and contributions to further public programs in support of parks, conservation, recreation, historic preservation and waterfront revitalization. The NHT accomplishes its mission by facilitating private investment for these purposes.

The NHT ensures the safekeeping, prudent investment and appropriate expenditure of funds held in trust for cooperative programs and projects with its agency partners: New York State Office of Parks, Recreation and Historic Preservation (OPRHP), Department of Environmental Conservation (DEC) and the Department of State (DOS). The NHT also partners with other public and private entities, not-for-profits and friends groups that share mission-compatible goals and purposes.

The NHT is governed by a Board of Directors comprised of the Commissioner of Parks, Recreation and Historic Preservation, the Commissioner of Environmental Conservation, the Secretary of State and the Chair of the State Council of Parks. The NHT is tax exempt pursuant to Section 170 (b) of the Internal Revenue Code and has been designated a 501(c)(3) corporation.

## **Summary of 2024-25 Proposed Administrative Operating Budget**

The Proposed Administrative Operating Budget (Budget) supports the core administrative functions to carry out the mission of the NHT, including bookkeeping, accounting, finance, human resources, contract management, compliance, fundraising and donor relations. Fiduciary program and project spending is not included in the Budget and is reported on separately in the NHT's audited financial statements.

The NHT proposes a Budget of \$1.21M for FY 24-25, supported by \$1.46M in revenues. This represents the second consecutive year of projected surpluses, after two previous years of operating deficits.

The Budget contemplates the same staffing structure as FY 2023-24:

- Budget supports the following six existing Full-Time Equivalents (7 FTE's): Executive Director, Deputy Director/Chief Financial Officer, Resource Manager, Bookkeeper, Development Associate, Program Associate and Compliance Administrator.
- The Budget includes 3% general salary increases for all staff and the fringe benefit rate is budgeted at 49.70% of salary.
- Accounting, Auditing and Investment Advisory/Custody Services continue as contractually-based services.

The multi-year budget plan uses conservative revenue estimates, maintaining gradual increases to investment income (interest and dividends), and flat administrative fee income into each of the

out-years. Salary levels in the out-years are budgeted with up to 5% increases: other spending categories remaining mostly flat. The multi-year budgets all project surpluses.

## **Budget Process**

The Annual Budget and Multi-Year Financial Plan are developed by Executive staff of the NHT incorporating the input of the Board of Directors. The Budget is submitted to the Board no later than 90 days prior to the commencement of its next fiscal year for review and revisions as directed by the Board. Upon approval by the Board the Budget and Financial Plan are submitted to the Governor, Legislative Fiscal Committees and Office of State Comptroller. The Budget is also posted for review by the public and to the NHT's website for at least 30 days prior to approval by the Board.

## **Assessment of Budgetary Risks**

The Operating Budget is supported by two primary revenue sources:

1. Investment income (interest and dividends) earned on non-endowment funds held in trust
2. Administrative fees on the services NHT provides to its agency partners and other partners

Accordingly, the funds available for NHT operations are dependent upon interest rates and the broader capital and financial markets, as well as renewed funding for certain programs.

The investment guidelines of the NHT allow funds to be managed in three different ways depending on the purpose and goals of the gift agreement, consistent with State Law and Regulations. Most of the NHT's funds are in fixed income, high credit quality investments, largely guarding against loss of principal. The actions of the Federal Reserve to raise the Federal Funds Rate over the last 18 months continues to generate higher interest on new fixed income investments and reinvestment of maturities.

The NHT consistently monitors investment duration and cash management needs. In the current rate environment, however, unanticipated and/or simultaneous requests for unusually large amounts of funds held in trust at the same time could result in not only less interest earnings, but also realized losses on investments.

The NHT endowment portfolios have around sixty percent equity exposure; those accounts are subject to the largest market risk and fluctuations. Since NHT's administrative fees on endowments are calculated on the total market value of the portfolio at year-end, down market years will have some negative impact on the NHT's administrative income.

The consumer price index (CPI) has inflation trending downward for the last several months but is still not within the Federal Reserve's targeted range. Current Federal Reserve policy seems to be signaling a pause or possible near-end to the current rate cycle, maintaining the Federal Funds Rate around current (5%) levels. Typically, employee's annual general salary adjustments are somewhat correlated to CPI. Employee salary and fringe benefit costs are the largest spending

components of the Operating Budget. Prolonged or sustained higher inflation levels could eventually put a strain the Budget.

**Certification**

After reasonable inquiry, the Annual Budget and Multi-Year Financial Plan presented herein is, to the best of my knowledge and belief, based on reasonable assumptions and methods of estimation with the applicable regulation being satisfied.

---

Sally Drake  
Executive Director

---

Sarah Purcell  
Deputy Director & Chief Financial Officer

**FY 2024-25 PROPOSED OPERATING BUDGET ( CASH-BASIS)**

	(Last Year) <b>2022-23</b> <b>ACTUAL</b>	(Current Year) <b>2023-24</b> <b>PROJECTED</b>	(Next Year) <b>2024-25</b> <b>PROPOSED</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
<b>REVENUE</b>					
Investment Income	\$ 641,726	\$ 725,000	\$ 830,000	\$ 105,000	14.5%
Administrative Income	268,003	635,000	635,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>909,729</b>	<b>1,360,000</b>	<b>1,465,000</b>	<b>105,000</b>	<b>7.7%</b>
<b>EXPENDITURES</b>					
Salaries	545,967	650,000	679,426	29,426	4.5%
Fringe benefits	236,215	300,000	336,432	36,432	12.1%
Bank & Investment Fees	53,177	70,000	75,000	5,000	7.1%
Professional Fees	61,542	70,000	70,000	-	0.0%
Office supplies	40,385	45,000	45,000	-	0.0%
Travel	3,455	5,000	5,000	-	0.0%
Huttleston Program	-	5,000	5,000	-	0.0%
Miscellaneous	7,237	2,000	2,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>947,978</b>	<b>1,147,000</b>	<b>1,217,858</b>	<b>70,858</b>	<b>6.2%</b>
<b>SURPLUS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>(38,249)</b>	<b>213,000</b>	<b>247,142</b>	<b>34,142</b>	<b>16.0%</b>

**NOTES:**

- Investment Income (interest and dividends) is derived from the Main Management (project/program) operating accounts. Investments (at cost) totaling approximately **\$28.8M (current year)** and projected at about **\$25M+ (next year)**. See Revenue Projection Detail
- Administrative income is derived from fees charged for the services it provides to its agency partners. FY 23-24 is the first full year of implementation of the new administrative fee structure. **Administrative Income Budgeted flat**. See revenue Projection Detail
- Salary allocation supports these **existing positions (7 Full Time Equivalents)**: Executive Director, Deputy Director/CFO, Resource Manager, Bookkeeper/AP, Development Associate, Program Associate, Compliance Administrator with **salaries based on FY 2023-24 levels plus general salary increases factored at 3%** plus an additional merit adjustment for Development Associate
- Fringe rate used is **49.70%, an increase of 2%**. Rate will be finalized in December after Health Insurance rates for next year are available (largest component of fringe expense) See Expenditure Detail.
- **Bank fees are higher** because NHT covers all credit card processing fees for online donations and programs
- Other categories, **budgeted flat** from current year

## NHT OPERATING BUDGET MULTI-YEAR PROJECTIONS

	(Current Year) FY 2024 PROJECTED	(Next Year) FY 2025 PROPOSED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED
<b>REVENUE</b>					
Investment Income	\$ 725,000	\$ 830,000	\$ 835,000	\$ 840,000	\$845,000
Administrative Income	<u>635,000</u>	<u>635,000</u>	<u>635,000</u>	<u>635,000</u>	<u>635,000</u>
<b>TOTAL REVENUE</b>	<u>1,360,000</u>	<u>1,465,000</u>	<u>1,470,000</u>	<u>\$ 1,475,000</u>	<u>\$1,480,000</u>
<b>EXPENDITURES</b>					
Salaries	650,000	679,426	713,397	749,067	786,521
Fringe benefits	300,000	336,432	353,254	370,916	389,462
Professional Fees	70,000	70,000	70,000	70,000	70,000
Bank & Investment Fees	70,000	75,000	750,000	75,000	75,000
Office supplies	45,000	45,000	45,000	45,000	45,000
Travel	5,000	5,000	5,000	5,000	5,000
Huttleston Program	5,000	5,000	5,000	5,000	5,000
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>TOTAL EXPENDITURES</b>	<u>1,147,000</u>	<u>1,217,858</u>	<u>1,278,751</u>	<u>1,321,983</u>	<u>1,377,983</u>
<b>SURPLUS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>	<b>\$ 213,000</b>	<b>\$ 247,142</b>	<b>\$ 191,249</b>	<b>\$ 153,017</b>	<b>\$102,017</b>

### NOTES:

- **Investment Income into the out-years is projected to steadily increase** due to the Federal Reserve Bank's actions to bring the Federal Funds Rate to 5%+ range. As a result, as existing bonds mature and proceeds are reinvested, **NHT will be earning much higher interest than recent years** . The interest is budgeted on the semi-conservative side, because not all maturing positions will be reinvested; NHT will need some of the cash to pay and close-out some large existing projects.
- **Administrative Income is projected flat** as the NHT continues to assess the impact of new fee policy enacted in FY24. The Administrative income is based on a conservative estimate of \$10M in fiduciary fund revenue (5 year fiduciary fund revenue averaged about \$13M)  
Projection Calculation: 5% fee on \$10M Revenue will equate to \$500k in Administrative Income PLUS 50 Basis Points Admin Fee on Most Endowments = \$135k for **Approx. \$635k total**
- All expenditure categories into each of the out-years contemplate the same staffing and services structure constant, **increasing at 5% per year**.
- If the Administrative Income comes close to the forecasted projections, the **surplus could be used to further augment NHT admin & development staff** and to update existing accounting and fundraising software and other systems, **or a Board-led initiative**.

**REVENUE PROJECTION DETAIL**

<b>Investment Income (Interest &amp; Dividends on NON-ENDOWMENT Funds ) All Current (9/30/23) Holdings at Cost</b>	<b>Approximate Amount Invested</b>	<b>Projected Income (rounded)</b>	<b>Notes</b>
US Treasuries	\$9,867,000	\$280,000	Current holdings (13 Treasury notes) 6 mos -6 year maturities with coupon (interest) rates ranging from 0.5% - 4.375%
Government Sponsored Entities	\$500,000	\$2,000	Current holding (1 GSA) maturing in 8 months with coupon (interest) rate of 0.39%
US Corporate Bonds	\$7,915,000	\$210,000	Current holdings (36 corp bonds) 6 mos -5 year maturities with coupon (interest) rates ranging from 0.45 - 3.875%
International Fixed Income	\$2,348,000	\$60,000	Current holdings (8 international developed bonds) 6 mos - 4 year maturities with coupon (interest rates ranging 0.5 - 5.20%
Fixed Income Bond Fund Exchange Traded Funds	\$5,378,000	\$120,000	
Equity Exchange Traded Funds	\$1,854,000	\$30,000	
Cash	\$1,000,000	\$50,000	Cash in the Investment Money Market has yielded an average of approx. 5% all year
<b>Current Holdings Total:</b>	<b>\$28,862,000</b>	<b>\$752,000</b>	
<b>Reinvestment of Maturities</b>	<b>\$2,000,000</b>	<b>\$80,000</b>	*There will be approximately \$6M in maturities from 10/1/23 to 3/31/25: Anticipated ~\$4M will be needed for projects nearing completion (funds that will not be available for reinvestment); Estimated \$2M will be available for reinvestment (new holdings with coupon (interest) at 4.0%+
<b>INVESTMENT INCOME TOTAL:</b>		<b>\$830,000</b>	
<b>Administrative Fee Income</b>	<b>Approximate Revenue Sources by Function</b>	<b>Projected Income</b>	<b>Notes</b>
Program Staff Contracts (5% fee )	\$5,250,000	\$262,500	Based on 15 existing staff contracts
Grant Administration (5% fee)	\$1,500,000	\$75,000	New Grants administration NOT including the previously awarded Wilson Foundation Grants
Donation Processing (5% fee)	\$1,500,000	\$75,000	
Program/Activity Services(5% fee)	\$1,750,000	\$87,500	Based on current regular programming levels
<b>Revenue-Based Fee Total:</b>	<b>\$10,000,000</b>	<b>\$500,000</b>	
Endowment Management (0.50% fee on FYE Market Value)	\$28,000,000	\$135,000	Fee for 14 endowments 50 bps on market value at year end; fee for 1 endowment based off of interest & dividends; 2 endowments don't have admin fee authorized in gift agreement
<b>Asset-Based Fee Total:</b>	<b>\$28,000,000</b>	<b>\$135,000</b>	
<b>ADMINISTRATIVE FEES TOTAL:</b>		<b>\$635,000</b>	

EXPENDITURE PROJECTION DETAIL			
<b>Salaries</b>	<b>Current FY 2023-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
	<b>Salary</b>	<b>3% Increase</b>	<b>Salary</b>
Sally Drake, Executive Director	\$144,668	4,340	149,008
Sarah Purcell, Deputy Director & CFO	\$133,952	4,019	137,970
Michelle Phillips-Conlen, Resource Manager	\$95,723	2,872	98,594
Andrea Buniak, Development Associate	\$74,002	2,220	83,722
Cinzia Tschantret, Bookkeeping & A/P	\$70,658	2,120	72,777
Brittney Desmond, Program Associate	\$68,354	2,051	70,405
Compliance Administrator, Vacant	\$65,000	1,950	66,950
<b>Salaries Total:</b>			<b>679,426</b>
<b>Fringe Benefits</b>		<b>Notes</b>	
(Pooled Fringe Benefit Program; Budgeted as Percentage of Salary)	<b>Benefit Component</b>		
Health Insurance			
NYS Pension/Voluntary Defined Contribution Program			
Social Security/Medicare			
Employee Performance Program			
Workers Compensation			
Dental & Vision Insurance			
Unemployment Insurance			
Disability & Paid Family Leave			
Paid Parental Leave			
Indirect			
			Rates for each benefit component will be finalized at next meeting after rates come out for next year. Current (FY23-24) rate = 47.70%; Budgeting a 2% anticipated increase: 49.70%
<b>Fringe Benefits Total (49.70%):</b>	<b>\$337,675</b>		
<b>Professional Fees</b>			
Monthly CPA Services	\$50,000		
Wojeski & Company Audit & Tax Filing Services	\$20,000		
<b>Professional Fees Total:</b>	<b>\$70,000</b>		
<b>Bank &amp; Investment Fees</b>			
Wilmington Trust Investment Management & Custody Services	\$50,000		
Key Bank Treasury Management Services	\$7,000	Bank fees higher because NHT pays the credit card	
M&T Bank Merchant Services/Processing	\$18,000	processing fees	
<b>Bank &amp; Investment Fees Total</b>	<b>\$75,000</b>		
<b>Office Supplies/Systems</b>			
Blackbaud Accounting Software	\$30,000		
Subscription Services (Donor Perfect, DocuSign, Adobe, Guidestar, etc)	\$15,000		
Printing, Toner, Other Supplies, etc	\$5,000		
Insurance	\$2,000		
<b>Office Total:</b>	<b>\$52,000</b>		



**NATURAL HERITAGE TRUST**  
**RESOLUTION # 2023-13**

**Resolution for the Natural Heritage Trust to enter into Memorandum of Agreement with Adirondack Park Agency**  
*(Proposed October 17, 2023)*

**WHEREAS**, the TRUST is authorized by Article 55 of the State Arts and Cultural Affairs law to undertake research, studies, and reports relating to conservation and outdoor recreation and to perform any work, including the furnishing of services required for conservation, outdoor recreation and other such work and services undertaken by the TRUST as may be performed by it in cooperation with other public and private agencies having mutual interests and purposes; and

**WHEREAS**, the Adirondack Park Agency (APA) was created in 1971 by the New York State Legislature to develop long-range land use plans for lands within the boundary of the Adirondack Park (Park) and protect the resources of the Park;

**WHEREAS**, the APA desires to add a State Land Planner that will work collaboratively with other State Land team members, members of other divisions within the APA, and other state entities to undertake land use planning efforts for the 3 million acres of state land within the Park, and will be involved in the development of Forest Preserve policy and guidance to inform management of state lands, and;

**WHEREAS**, the APA works with Department of Environmental Conservation on land planning in the Adirondacks and the DEC has been informed of this new position, and;

**WHEREAS** the Trust is willing to provide staffing services to assist the APA's efforts to promote conservation and outdoor recreation in the Park; and

**WHEREAS** the Trust and APA will memorialize terms of the services to be provided through a Memorandum of Agreement to be in effect for a three-year period,

**NOW THEREFORE, it is hereby RESOLVED** that the Natural Heritage Trust is authorized by the Board of Directors to enter into a Memorandum of Agreement with the Adirondack Park Agency for the purposes described above.

MOVED BY:

SECONDED BY:

In Favor:

Opposed:

In Witness Hereof: \_\_\_\_\_  
Secretary

# Natural Heritage Trust

To: Natural Heritage Board of Directors

From: Sally Drake, Executive Director

Date: October 12, 2023

RE: NHT Partnership Contract with APA

---

The NHT seeks Board authorization to enter a three-year contract with the Adirondack Park Agency (APA) to administer a staff position related to state land planning. The Governance Committee has reviewed this proposal.

The NHT is authorized in its enabling statute to enter partnerships with other public and private agencies having mutual interests. The APA was created in 1971 by the New York State Legislature to develop long-range land use plans for lands within the boundary of the Adirondack Park (Park) and protect the resources of the Park. The APA works with DEC on state land planning in the Adirondack Region, and the DEC has been informed of this new position which is described below.

The State Land Planner will work collaboratively with other State Land team members, members of other divisions within the APA, and other state entities to undertake land use planning efforts for the approximately 3 million acres of state land within the Park. This role will also be involved in the development of Forest Preserve policy and guidance to inform management of state lands.

Pursuant to the terms of the contract, the NHT will provide APA services related to the administration of this staffing position including hiring and on-boarding, and benefits and payroll management.

**NATURAL HERITAGE TRUST**  
**RESOLUTION # 2023-14**

**Resolution for the Natural Heritage Trust to Authorize Reimbursement-Based  
Grant from Northern Borders Regional Commission**  
*(Proposed October 17, 2023)*

**WHEREAS**, pursuant to Section 55.07 of the Arts and Cultural Affairs Law, the NHT shall serve as the focal point for the receipt and administration of private gifts, devises and bequests of real and personal property donated to further conservation, outdoor recreation and historic preservation purposes and advance public understanding, revitalization and restoration of New York's waterfronts, and;

**WHEREAS**, the Natural Heritage Trust received Board authorization in 2019 to execute the first grant from the Northern Borders Regional Commission (NRBC) in support of the Empire State Trail, and;

**WHEREAS**, the first grant has been closed out, which allows spending to commence on funds available in grant years two and three, a total of \$780,000, and;

**WHEREAS**, NHT seeks approval to enter into a grant agreements with NBRC pursuant to its practice related to reimbursement grants,

**NOW THEREFORE, it is hereby RESOLVED** that the governing board of Natural Heritage Trust hereby authorizes NHT management to proceed with execution of reimbursement-based grant agreements with the Northern Borders Regional Commission.

MOVED BY:  
SECONDED BY:

In Favor:  
Opposed:

In Witness Hereof: \_\_\_\_\_  
Secretary

# Natural Heritage Trust

To: Natural Heritage Trust Board of Directors

From: Sally Drake, Executive Director

Date: October 12, 2023

RE: Northern Borders Regional Commission (NBRC) Grant—Years 2 and 3

---

The NHT is authorized in its enabling statute to serve as the focal point for the receipt and administration of private gifts, devises and bequests of real and personal property donated to further conservation, outdoor recreation and historic preservation purposes and advance public understanding, revitalization and restoration of New York's waterfronts.

Per its grant-management practices related to reimbursement grant, the NHT seeks Board authorization to continue to execute grants awarded by the federal Northern Borders Regional Commission (NBRC).

Since 2019, the NHT has administered, with Board authorization, the NBRC grant on behalf of New York State to support outdoor recreation economies in the state's 28-county "Northern Border" region. The first grant supported projects to promote the Empire State Trail. The grant will be closed out this month, which will allow spending to commence on funds available in grant years 2 (2020) and 3 (2021), a total of \$780,000.

The NHT has advanced two-year funding proposals from DEC and Parks to support marketing and promotion of the NYS Birding Trail and the Parks Centennial Tourism campaign.

## Regional Donor Distribution

April 1 – September 30, 2023

### SUMMARY

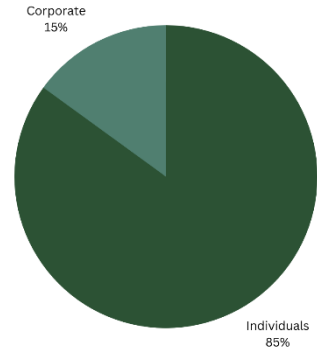
	Total	No. of Gifts
Albany	\$68,080.22	29
Allegany	\$7,564.50	17
Central	\$14,942.79	21
Finger Lakes	\$66,668.75	38
Genesee	\$752,902.61	74
Long Island	\$594,647.60	375
New York City	\$179,068.30	25
Niagara	\$9,495.24	9
Palisades	\$1,776.48	8
Saratoga	\$16,795.46	32
Taconic	\$20,269.80	24
Thousand Islands	\$16,774.25	17
DEC	\$35,023.28	67
<b>Grand Totals</b>	<b>\$1,784,009.28</b>	<b>736</b>

Donor Type	Amount	No. of Gifts
Individuals	\$837,054.54	597
Corporate	\$481,152.39	85
Community/Friends	\$58,398.85	42
Foundations	\$407,403.50	12
<b>Totals</b>	<b>\$1,784,009.28</b>	<b>736</b>

### ALBANY

Designation	Total	No. of Gifts
Ladders to the Outdoors	\$56.50	2
Unrestricted Gift	\$11,500.00	2
ReserveAmerica Round Up	\$56,523.72	25
<b>TOTALS</b>	<b>\$68,080.22</b>	<b>29</b>

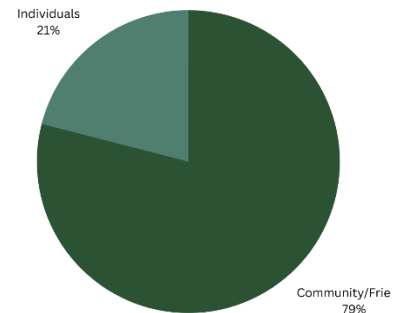
**Albany Donations by Dollar Amount**  
April 1 – September 30, 2023



### ALLEGANY

Designation	Total	No. of Gifts
Allegany State Park	\$3,210.00	1
Barcelona Lighthouse	\$1,854.50	15
Midway State Park	\$2,500.00	1
<b>TOTALS</b>	<b>\$7,564.50</b>	<b>17</b>

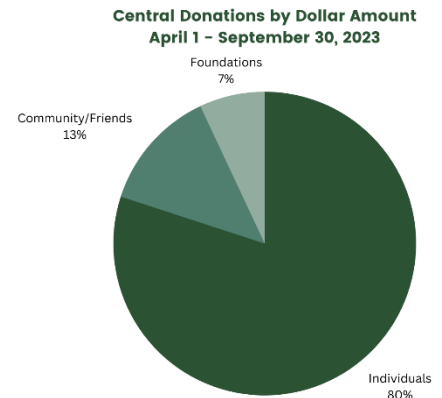
**Allegany Donations by Dollar Amount**  
April 1 – September 30, 2023



## CENTRAL

Designation	Total	No. of Gifts
Central Region Programs	\$500.00	1
Clark Reservation State Park	\$2,000.00	1
Gilbert Lake State Park	\$200.00	3
Glimmerglass State Park	\$51.50	2
Green Lakes State Park	\$4,353.00	8
Herkimer Home State Historic Site	\$498.00	2
State Fair at the Park	\$7,340.29	4
<b>TOTALS</b>	<b>\$14,942.79</b>	<b>21</b>

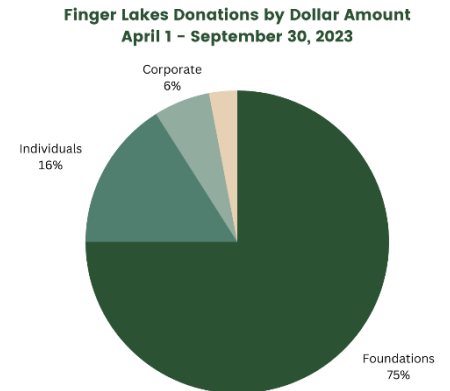
Contributing Foundation  
Central NY Community Foundation



## FINGER LAKES

Designation	Total	No. of Gifts
Black Diamond Trail	\$1,500.00	1
Cayuga Lake State Park	\$1,000.00	1
Fillmore Glen State Park	\$67.00	1
Finger Lakes Region Programs	\$100.00	1
Ganondagan State Historic Site	\$50,000.00	1
Sampson Military Museum	\$9,804.50	27
Stony Brook State Park	\$500.00	1
Taughannock Falls State Park	\$3,592.10	3
Watkins Glen State Park	\$105.15	2
<b>TOTALS</b>	<b>\$66,668.75</b>	<b>38</b>

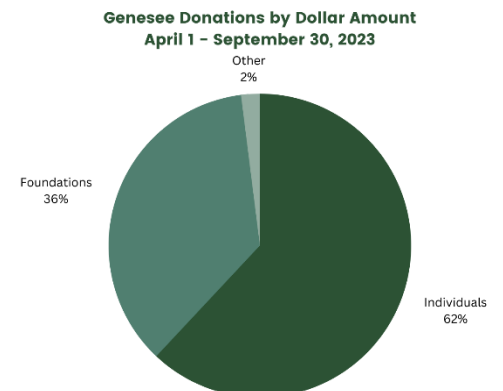
Contributing Foundation  
Rochester Area Community Foundation



## GENESEE

Designation	Total	No. of Gifts
Autism Nature Trail	\$549,500.41	47
Genesee Naturalist	\$205.00	9
Genesee Region Programs	\$100.00	4
Humphrey Nature Center	\$750.00	5
Letchworth State Park	\$2,347.20	8
WNY Tourism Study	\$200,000.00	1
<b>TOTALS</b>	<b>\$752,902.61</b>	<b>74</b>

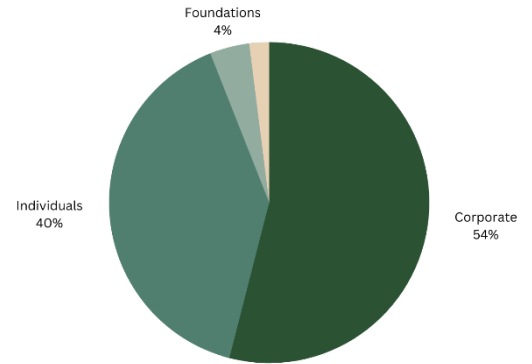
Contributing Foundations  
American Endowment Fund  
Bank of America Charitable Gift Fund  
Mark L. Serventi Family Foundation  
Ralph C. Wilson, Jr. Foundation



## LONG ISLAND

Designation	Total	No. of Gifts
Bayard Cutting Arboretum	\$108,519.28	172
Belmont Lake State Park	\$7,000.00	2
Bethpage State Park	\$188,403.50	4
Camp Hero State Park	\$77.25	2
Captree State Park	\$2,062.50	2
Connetquot River State Park	\$3,553.77	9
Hallock State Park	\$25.75	1
Heckscher State Park	\$3,603.00	3
Hither Hills State Park	\$154.50	2
Jones Beach Energy & Nature Center	\$6,751.50	4
Jones Beach State Park	\$71,845.00	18
Long Island Interpretive Center	\$206.00	1
Long Island Region Programs	\$28,753.00	5
Montauk Downs State Park	\$46,341.25	113
Orient Beach State Park	\$264.80	4
Planting Fields State Park	\$75,775.00	14
Robert Moses State Park	\$3,062.50	3
Shadmoor State Park	\$309.00	2
Sunken Meadow State Park	\$47,940.00	14
<b>TOTALS</b>	<b>\$594,647.60</b>	<b>375</b>

Long Island Donations by Dollar Amount  
April 1 - September 30, 2023

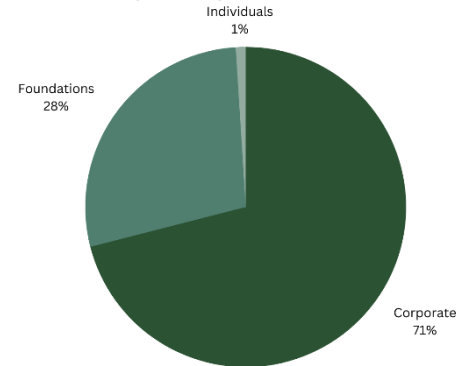


Contributing Foundations  
American Junior Golf Foundation  
Rutkowski Family Foundation

## NEW YORK CITY

Designation	Total	No. of Gifts
Clay Pit Ponds State Park	\$1,250.00	1
Denny Farrell Riverbank State Park	\$8,265.00	3
Gantry Plaza State Park	\$14,500.00	6
Marsha P. Johnson State Park	\$83,460.00	8
NYC Region Programs	\$113.30	2
Roberto Clemente State Park	\$19,000.00	1
SCSP Bike Library	\$52,480.00	4
<b>TOTALS</b>	<b>\$179,068.30</b>	<b>25</b>

NYC Donations by Dollar Amount  
April 1 - September 30, 2023

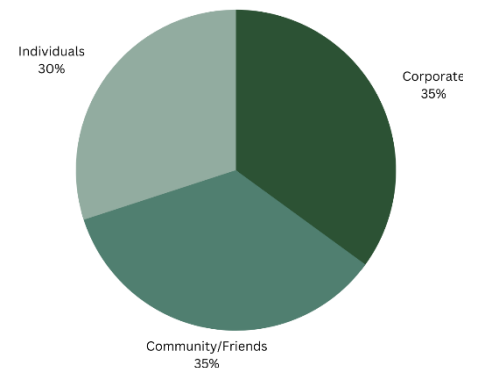


Contributing Foundation  
Secunda Foundation

## NIAGARA

Designation	Total	No. of Gifts
Artpark State Park	\$200.00	1
Evangola State Park	\$3,300.00	1
Knox Farm State Park	\$261.99	1
Niagara Region Programs	\$2,733.25	5
Reinstein Nature Preserve	\$3,000.00	1
<b>TOTALS</b>	<b>\$9,495.24</b>	<b>9</b>

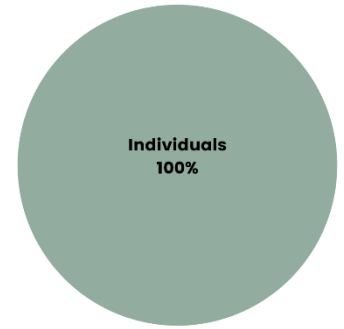
Niagara Donations by Dollar Amount  
April 1 - September 30, 2023



## PALISADES

Designation	Total	No. of Gifts
Bear Mountain State Park	\$1,120.30	3
Harriman State Park	\$598.50	3
National Purple Heart Hall of Honor	\$51.50	1
Trailside Musuem & Zoo	\$6.18	1
<b>TOTALS</b>	<b>\$1,776.48</b>	<b>8</b>

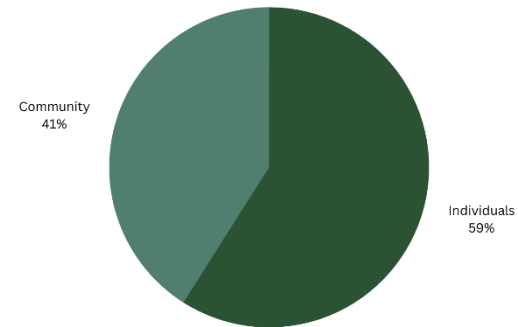
Palisades Donations by Dollar Amount  
April 1 - September 30, 2023



## SARATOGA

Designation	Total	No. of Gifts
Emma Treadwell Thacher Nature Center	\$93.00	2
Grafton Lakes State Park	\$551.41	7
John Brown Farm State Historic Site	\$2,211.00	5
Mine Kill State Park	\$495.00	7
Moreau Lake State Park	\$11.80	2
Saratoga Region Programs	\$200.00	1
Saratoga Spa State Park	\$5,000.00	1
Schuyler Mansion State Historic Site	\$6,500.00	1
Thacher State Park	\$1,733.25	6
<b>TOTALS</b>	<b>\$16,795.46</b>	<b>32</b>

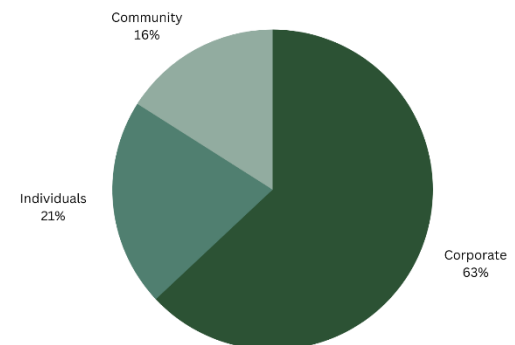
Saratoga/Capital Donations by Dollar Amount  
April 1 - September 30, 2023



## TACONIC

Designation	Total	No. of Gifts
Clermont State Historic Site	\$200.00	1
Fahnestock State Park	\$6,200.00	4
Franklin D. Roosevelt State Park	\$100.00	1
John Jay Homestead State Historic Site	\$2,353.80	1
Mills Norrie State Park	\$215.15	2
Rockefeller State Park Preserve	\$11,190.55	14
Walkway Over the Hudson	\$10.30	1
<b>TOTALS</b>	<b>\$20,269.80</b>	<b>24</b>

Taconic Donations by Dollar Amount  
April 1 - September 30, 2023

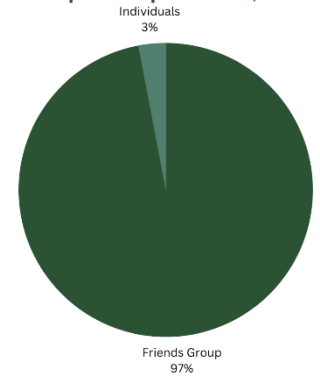




## THOUSAND ISLANDS

Designation	Total	No. of Gifts
Eel Weir State Park	\$25.00	1
Minna Anthony Common Nature Center	\$15,401.50	11
Point Au Roche State Park	\$1,025.75	2
Sackets Harbor Battlefield State Historic Site	\$322.00	3
<b>TOTALS</b>	<b>\$16,774.25</b>	<b>17</b>

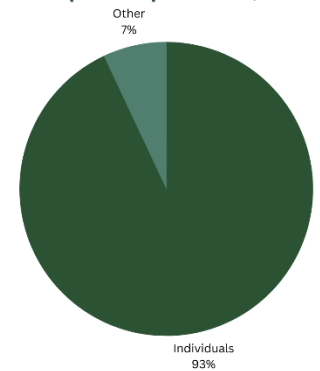
Thousand Islands Donations by Dollar Amount  
April 1 - September 30, 2023



## DEC

Designation	Total	No. of Gifts
Adirondack Park	\$1,075.25	11
Capital Campgrounds	\$61.80	6
Catskill Mountains	\$1,135.75	2
DEC Camps	\$851.50	3
DEC Programs	\$100.00	1
Forest Preserve Stewardships	\$525.75	2
Lower Hudson Valley	\$485.50	6
Public Land Access	\$154.50	2
ReserveAmerica Round Up	\$28,706.73	25
State Forest Stewardship	\$206.00	2
Trees for Tribs	\$1,720.50	7
<b>TOTALS</b>	<b>\$35,023.28</b>	<b>67</b>

DEC Donations by Dollar Amount  
April 1 - September 30, 2023



Contributing Foundation  
Chester County Community Foundation

**Natural Heritage Trust  
Project Accounts by Agency**

As of September 30, 2023, the NHT had a total of 189 fiduciary project accounts with balances totaling \$55M

These accounts have been created for the purposes of furthering and enhancing the missions of our three agency partners:

NYS Office of Parks, Recreation and Historic Preservation,  
NYS Department of Environmental Conservation, and  
NYS Department of State (Coastal Resources/Waterfront Revitalization)

Funds in these accounts are used for a wide variety of special programming, events, operational and project costs, and program staff employee costs. Revenue sources include donations, sponsorships, program fees, grants, and state-funded contracts.

As of September 30, 2023, the NHT had:

- 170 OPRHP accounts: 16 endowments totaling \$27M and 154 project accounts totaling \$23M
- 15 DEC accounts: 1 endowment totaling \$3.6M and 18 project accounts totaling \$740k
- 4 DOS project accounts totaling \$450k

**Key:**

Accounts highlighted in green represent NHT endowment/capital accounts; the account directly below it is the associated spending account

Note: Some of the spending accounts may read "in the negative" because there are funds encumbered for a project, but not actually spent yet

Accounts highlighted in yellow represent programs that have contracts for program staff

Note: Beginning Balances and Revenue for these accounts may also include Accounts Receivables (Amounts NHT has invoiced and recorded in the accounting system, but actual payment not received yet).

Accounts highlighted in blue have been "inactive" (no new revenue or expenses) for a year or longer.

The NHT continues to reach out to account holders about reprogramming these funds so they don't continue to sit unused

All other unhighlighted accounts have activity and are for program, project, park/site specific purposes

# Natural Heritage Trust

## OPRHP Project Account Activity

April 1 - September 30, 2023

### Albany

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
244 - Manager Training	9,623.31	0.00	0.00	0.00	0.00	9,623.31
286 - Program Development	90,799.79	10,000.00	0.00	20,499.99	(3,933.00)	76,366.80
420 - NYS Park Police Fund	32,367.22	0.00	0.00	0.00	0.00	32,367.22
537 - Regional Programs And Services	219,622.17	58,203.93	0.00	2,910.19	0.00	274,915.91
540 - Public Affairs Marketing	37,699.59	0.00	0.00	0.00	0.00	37,699.59
542 - Park Planning - Parks C003419 Schedule 2	(41,891.03)	313,609.67	0.00	207,805.66	0.00	63,912.98
547 - Hudson River Conservation	2,033.02	0.00	0.00	0.00	0.00	2,033.02
550 - NHT Gift And Marketing	11,192.73	4,649.55	0.00	232.48	0.00	15,609.80
552 - Sara-Wash. Hudson Partnership	14,202.27	0.00	0.00	0.00	0.00	14,202.27
584 - Recreational Trail Planning	70,839.03	0.00	0.00	0.00	0.00	70,839.03
619 - Connecting Kids to Parks	131,105.96	0.00	0.00	0.00	0.00	131,105.96
620 - Statewide Stewardship - Parks C003419 Schedule 3	(1,743.57)	156,730.13	0.00	71,132.67	0.00	83,853.89
621 - Oceans/Great Lakes - Parks C003419 Schedule 1	(4,953.09)	119,192.16	0.00	73,700.56	0.00	40,538.51
623 - Natural Resource Stewardship Projects	131,539.65	0.00	0.00	71,065.83	0.00	60,473.82
626 - Open Space Initiatives	189,894.02	0.00	0.00	0.00	0.00	189,894.02
631 - Western NY Trails - Wilson Foundation	1,032,549.22	0.00	0.00	67,350.00	0.00	965,199.22
634 - Genesee Valley Greenway - Wilson Foundation	2,850,857.93	0.00	0.00	0.00	0.00	2,850,857.93
638 - Northern Borders Regional Commission Grant	(283,567.50)	0.00	0.00	36,904.00	0.00	(320,471.50)
640 - Waletzky Fund	412,707.61	0.00	0.00	81,638.05	0.00	331,069.56
641 - Southern Tier & Art Park - Wilson Foundation	3,350,315.38	0.00	0.00	587,608.50	0.00	2,762,706.88
643 - Connecting Kids/Ladders Outdoor - Parks C003419 Schedule 10	(17,818.40)	144,830.00	0.00	101,631.27	0.00	25,380.33
646 - Pulse of the Parks Centennial Edition	0.00	100,000.00	0.00	49,000.00	0.00	51,000.00
802 - Huttleston - Investment	118,732.93	(1,161.14)	0.00	95.56	0.00	117,476.23
803 - Huttleston - Operating	11,341.47	0.00	0.00	0.00	0.00	11,341.47
Total	8,367,449.71	906,054.30	0.00	1,371,574.76	(3,933.00)	7,897,996.25 **

\*\* When accounting for outstanding receivables from OPRHP at 9/30/23, the Ending Cash Balance for all Albany Projects is \$7,710,774.33.

## Allegany

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
306 - Allegany Special Events	165,090.34	14,070.47	0.00	26,680.81	305.00	152,785.00
830 - Pat McGee Trail - Investment	165,813.92	(1,621.07)	0.00	133.46	0.00	164,059.39
Total	330,904.26	12,449.40	0.00	26,814.27	305.00	316,844.39

## Central

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
251 - Central-Spec Events	19,960.93	3,305.00	0.00	2,156.11	0.00	21,109.82
282 - State Fair Gift Pavilion	20,650.18	9,840.29	0.00	8,221.51	0.00	22,268.96
297 - Lorenzo Book Fund-Central	13,255.16	0.00	0.00	652.00	0.00	12,603.16
462 - Glimmerglass Sp	5,787.12	51.50	0.00	2,850.46	0.00	2,988.16
559 - Green Lakes Activity Account	34,786.03	4,043.00	0.00	9,184.71	0.00	29,644.32
644 - Central NY Ladders to the Outdoors	62,700.76	16,953.00	0.00	49,683.25	(40.00)	29,930.51
Total	157,140.18	34,192.79	0.00	72,748.04	(40.00)	118,544.93

## Finger Lakes

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
262 - Ganondagan-His Site-Fl	4,849.34	50,000.00	0.00	50,894.44	0.00	3,954.90
278 - Taughannock Falls Concert Ser.	11,694.18	0.00	0.00	0.00	0.00	11,694.18
315 - Reg Interpretive Prog-Fl	265,457.78	0.00	0.00	0.00	0.00	265,457.78
336 - Mark Twain Golf Improve - F.L.	10,014.39	0.00	0.00	0.00	0.00	10,014.39
337 - Finger Lakes Projects	114,502.69	8,675.75	0.00	5,490.83	0.00	117,687.61
450 - Black Diamond Trail	5,731.88	1,500.00	0.00	75.00	0.00	7,156.88
460 - Taughannock Falls Garden	12,703.89	0.00	0.00	474.86	0.00	12,229.03
523 - Two Rivers State Park	143,219.05	0.00	0.00	0.00	0.00	143,219.05
531 - Watkins Glen Group Camp	4,740.74	0.00	0.00	0.00	0.00	4,740.74
816 - Sampson Vet Museum - Investment	945,026.68	(9,404.42)	0.00	733.00	(47,251.00)	887,638.26
817 - Sampson Vet Museum - Operating	32,351.03	9,753.00	0.00	22,818.13	47,251.00	66,536.90
Total	1,550,291.65	60,524.33	0.00	80,486.26	0.00	1,530,329.72

## Genesee

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
294 - Genesee Special Events	89,379.23	6,666.20	0.00	19,390.84	0.00	76,654.59
628 - Portageville Bridge Interpretive Projects	40,056.72	0.00	0.00	0.00	0.00	40,056.72
633 - ANT Trail Project	203,784.81	549,525.41	0.00	54,769.80	(540,000.00)	158,540.42
820 - Humphrey LNC - Investment	1,712,156.63	(16,760.70)	0.00	1,377.95	0.00	1,694,017.98
821 - Humphrey LNC - Operating	136,262.52	2,647.00	0.00	13,265.16	147.00	125,791.36
828 - ANT Nature Trail-Investment	1,411,329.33	(29,442.55)	0.00	1,313.06	540,000.00	1,920,573.72
Total	3,592,969.24	512,635.36	0.00	90,116.81	147.00	4,015,634.79

## Long Island

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
252 - Bayard Cutting Arboretum	249,861.26	135,822.79	0.00	155,184.90	0.00	230,499.15
256 - Good Of The Game - Golf	15,433.97	0.00	0.00	10,140.38	0.00	5,293.59
259 - Bethpage Golf Imp Fund-LI	547,503.97	344,338.50	0.00	620,545.32	0.00	271,297.15
300 - Jones Beach Park	348,345.42	77,020.00	0.00	48,498.40	0.00	376,867.02
302 - Montauk Downs Restoration Proj	60,122.21	0.00	0.00	3,999.92	0.00	56,122.29
303 - LI Festivals	30,720.48	1,900.00	0.00	11,627.15	0.00	20,993.33
304 - Long Island Fireworks	53,869.93	68,410.00	0.00	11,953.14	0.00	110,326.79
307 - Environmental Education - Long Island	51,651.50	231.00	0.00	11.54	0.00	51,870.96
310 - Long Island Fishing	41,723.96	500.00	0.00	1,939.01	0.00	40,284.95
311 - LI General	200,695.64	128,578.55	0.00	115,752.85	0.00	213,521.34
369 - Connetquot River State Park Preserve	3,135.02	3,322.77	0.00	166.14	0.00	6,291.65
423 - Caleb Smith	5,945.07	475.00	0.00	423.77	0.00	5,996.30
454 - Caumsett	294,915.81	30,000.00	0.00	10,150.00	0.00	314,765.81
470 - Friends Of Montauk Downs	34,626.44	39,741.25	0.00	3,914.02	0.00	70,453.67
472 - Junior Lifeguards-LI	61,541.73	33,370.00	0.00	39,801.90	0.00	55,109.83
501 - Heckscher Sp	42,299.23	3,603.00	0.00	18,108.02	0.00	27,794.21
509 - Belmont Lake - LI.	19,642.52	7,000.00	0.00	2,411.50	0.00	24,231.02
515 - Orient Beach - Long Island	9,837.15	1,202.80	0.00	60.13	0.00	10,979.82
518 - Pk Valley Stream	12,129.77	0.00	0.00	0.00	0.00	12,129.77
520 - Pk - Nissequogue River	260,215.63	0.00	0.00	1,160.35	0.00	259,055.28
526 - Sunken Meadow	107,406.95	48,040.00	0.00	2,402.00	0.00	153,044.95

527 - Planting Fields Arboretum	273,340.18	45,775.00	0.00	14,340.48	0.00	304,774.70
528 - Long Island Running	389,211.94	259,056.69	0.00	251,649.41	0.00	396,619.22
585 - BCA Trust Operating	344,126.68	3,905.00	0.00	189,179.59	0.00	158,852.09
588 - Shapiro Memorial Employee Awards	12,296.58	0.00	0.00	0.00	0.00	12,296.58
589 - Air Show - Long Island	125,966.58	147,155.00	0.00	152,529.80	0.00	120,591.78
590 - Volleyball - Long Island	22,150.33	0.00	0.00	2,328.42	0.00	19,821.91
591 - Montauk Complex - Long Island	80,794.98	9,100.00	0.00	4,000.99	0.00	85,893.99
612 - Captree Facility Maintenance	688,205.37	83,941.00	0.00	22,543.44	0.00	749,602.93
625 - Jones Beach Nature Center (JBNC)	239,052.70	751.50	0.00	37.58	0.00	239,766.62
808 - Hallock - Investment	2,295,378.85	(22,831.03)	0.00	1,780.38	(114,769.00)	2,155,998.44
809 - Hallock - Operating	33,886.73	25.75	0.00	132,036.12	114,769.00	16,645.36
810 - Bayard Cutting Capital - Investment	587,863.98	(13,705.79)	0.00	468.48	0.00	573,689.71
811 - Bayard Cutting Capital - Operating	889,270.43	0.00	0.00	0.00	0.00	889,270.43
818 - Hempstead Lake - Investment	920,078.23	(9,006.19)	0.00	740.48	0.00	910,331.56
819 - Hempstead Lake - Operating	70,471.58	0.00	0.00	0.00	0.00	70,471.58
Total	9,423,718.80	1,427,722.59	0.00	1,829,885.61	0.00	9,021,555.78

## New York City

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
207 - Riverbank Special Projects	135,268.78	50,610.25	0.00	12,139.24	0.00	173,739.79
215 - Redtails Swimming	10,743.64	25,708.00	0.00	18,872.32	0.00	17,579.32
223 - Cultural Performance Center - NYC	159,762.21	480.00	0.00	402.94	0.00	159,839.27
333 - Clay Pit Ponds-Nyc	92,286.23	10,250.00	0.00	512.50	0.00	102,023.73
334 - Roberto Clemente State Pk NYC	184,165.10	0.00	0.00	765.55	0.00	183,399.55
495 - Gantry Plaza State Park	227,066.83	5,500.00	0.00	1,075.00	0.00	231,491.83
496 - Gantry-Ferry	456,008.70	148,500.00	0.00	77,744.61	0.00	526,764.09
497 - Jp Morgan Chase Series-NYC	20,050.00	0.00	0.00	0.00	0.00	20,050.00
498 - Clay Pit Ponds Nature Center	26,902.32	0.00	0.00	0.00	0.00	26,902.32
560 - NYC Special Projects	109,450.89	113.30	0.00	2,205.66	0.00	107,358.53
564 - East River Projects	130,497.77	510.00	0.00	25.50	0.00	130,982.27
593 - Roberto Clemente Baseball Programming	67,420.42	19,000.00	0.00	6,997.36	0.00	79,423.06
596 - Friends of East River State Park	8,848.75	0.00	0.00	0.00	0.00	8,848.75
597 - Riverbank Titan	19,476.35	0.00	0.00	12,208.00	0.00	7,268.35
608 - East River Brooklyn Flea	425,540.24	85,940.00	0.00	4,297.00	0.00	507,183.24
630 - R. F. Smith Center For Performing Arts	435,718.22	0.00	0.00	0.00	0.00	435,718.22
637 - Bike Library Program - NYC	206,307.21	52,480.00	0.00	45,728.39	0.00	213,058.82
804 - Four Freedoms - Investment	2,385,445.09	(23,836.17)	0.00	1,883.58	(61,927.00)	2,297,798.34
805 - Four Freedoms - Operating	9,670.57	0.00	0.00	25,000.00	61,927.00	46,597.57
Total	5,110,629.32	375,255.38	0.00	209,857.65	0.00	5,276,027.05

## Niagara

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
226 - Niagara-Special Events	488,530.06	6,133.24	0.00	48,772.91	0.00	445,890.39
267 - Knox Farm	53,203.04	261.99	0.00	7,928.77	0.00	45,536.26
522 - Niagara Greenway	8,980.21	215,908.87	0.00	155,746.74	0.00	69,142.34 **
599 - Niagara Falls Facility Upgrades	364,700.99	0.00	0.00	6,250.00	0.00	358,450.99
635 - Ladders to the Outdoors - Wilson Foundation	279,808.52	203,094.15	0.00	351,372.44	(412.00)	131,118.23
639 - Niagara Falls VC - Wilson Foundation	2,942,312.30	0.00	0.00	1,586,863.23	0.00	1,355,449.07
642 - Tonawanda Stewardship EBP	133,129.13	0.00	0.00	38,631.51	0.00	94,497.62
647 - Western NY Tourism Study - Wilson Foundation	0.00	200,000.00	0.00	0.00	0.00	200,000.00
<b>Total</b>	<b>4,270,664.25</b>	<b>625,398.25</b>	<b>0.00</b>	<b>2,195,565.60</b>	<b>(412.00)</b>	<b>2,700,084.90</b>

\*\* When accounting for outstanding receivables from OPRHP at 9/30/23, the Ending Cash Balance for Project #206 is \$(3,195.61).

## Palisades

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
627 - Goosepond	113,011.04	0.00	0.00	0.00	0.00	113,011.04
812 - Minnewaska - Investment	2,386,850.87	(23,733.83)	0.00	1,849.83	(121,934.00)	2,239,333.21
813 - Minnewaska - Operating	9,828.81	1,177.98	0.00	110,058.89	121,934.00	22,881.90
822 - Harriman Stewardship Investment	2,092,908.10	(20,975.99)	0.00	1,672.50	(20,000.00)	2,050,259.61
823 - Harriman Stewardship Operating	(18,339.58)	598.50	0.00	29.93	20,000.00	2,228.99
824 - Harriman Museum & EEC Investment	535,300.80	(5,329.50)	0.00	413.65	(29,442.00)	500,115.65
825 - Harriman Museum & EEC Operating	(1,142.00)	0.00	0.00	26,765.00	29,442.00	1,535.00
<b>Total</b>	<b>5,118,418.04</b>	<b>(48,262.84)</b>	<b>0.00</b>	<b>140,789.80</b>	<b>0.00</b>	<b>4,929,365.40</b>

## Peebles Island/DHP

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
206 - Historic Preservation - Parks C003419 - Schedule 6	(7,396.29)	85,678.94	0.00	50,090.32	0.00	28,192.33 **
236 - Exhibits - P.I.	29,519.08	0.00	0.00	97.76	0.00	29,421.32
238 - Collections Mgmt-PI	65,122.39	2,000.00	0.00	99.99	0.00	67,022.40
258 - Housing Agencies Rev Fund-PI	485,971.35	141,902.46	0.00	87,247.37	0.00	540,626.44
321 - Conservation Services-PI	152,918.58	0.00	0.00	146.19	0.00	152,772.39

352 - NYS Preservationist-PI/Alb	96.81	0.00	0.00	0.00	(96.81)	0.00
384 - FSB-General	96,650.75	0.00	0.00	179.81	96.81	96,567.75
393 - BHS Exhibit Designer	100,594.34	0.00	0.00	0.00	0.00	100,594.34
506 - Archeology Mitigation	34,687.14	0.00	0.00	0.00	0.00	34,687.14
553 - Nat. Reg. In NYS - Vol. 2	12,905.25	4,000.00	0.00	1,100.00	0.00	15,805.25
611 - Digital Information Systems - Parks C003419 Schedule 5	(7,498.85)	123,094.97	0.00	91,968.29	0.00	23,627.83
622 - Survey & Conservator - Parks C003419 Schedule 4	(21,274.87)	235,186.55	0.00	171,499.08	0.00	42,412.60
<b>Total</b>	<b>942,295.68</b>	<b>591,862.92</b>	<b>0.00</b>	<b>402,428.81</b>	<b>0.00</b>	<b>1,131,729.79</b>

\*\* When accounting for outstanding receivables from OPRHP at 9/30/23, the Ending Cash Balance for Project #206 is \$11,341.21.

## Saratoga Capital

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
308 - Thacher State Park	123,510.16	1,733.25	0.00	5,628.28	0.00	119,615.13
309 - Schodack Island State Park	19,016.01	0.00	0.00	1,185.25	0.00	17,830.76
324 - Saratoga-Administration	31,722.74	16,756.41	0.00	12,086.06	0.00	36,393.09
330 - Saratoga Spa State Park	12,688.21	6,837.00	0.00	3,945.74	0.00	15,579.47
354 - Moreau Lake State Park	13,439.43	3,455.80	0.00	856.95	0.00	16,038.28
385 - Saratoga Recognition Team	466.04	0.00	0.00	101.42	0.00	364.62
422 - Crown Point SHS	4,865.82	0.00	0.00	0.00	0.00	4,865.82
446 - Peebles Is. Visitor Center	1,250.00	0.00	0.00	0.00	0.00	1,250.00
551 - Champlain/Crown Pt. Hfcq	34,774.63	0.00	0.00	0.00	0.00	34,774.63
554 - Cherry Plain State Park	14,625.68	0.00	0.00	0.00	0.00	14,625.68
607 - Washington Bathhouse Capital Fund	62,923.32	0.00	0.00	0.00	0.00	62,923.32
800 - Emma Treadwell - Investment	597,256.28	(5,953.59)	0.00	463.25	(29,863.00)	560,976.44
801 - Emma Treadwell - Operating	13,400.17	2,377.00	0.00	13,488.34	29,863.00	32,151.83
826 - Shido Trust for Thacher - Investment	364,390.51	(3,638.08)	0.00	287.42	(10,000.00)	350,465.01
827 - Shido Trust for Thacher - Operating	2,603.81	0.00	0.00	5,187.98	10,000.00	7,415.83
<b>Total</b>	<b>1,296,932.81</b>	<b>21,567.79</b>	<b>0.00</b>	<b>43,230.69</b>	<b>0.00</b>	<b>1,275,269.91</b>

## Taconic

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
209 - Mills-Holden - Taconic	51,882.24	205.15	0.00	764.31	0.00	51,323.08
248 - Rockefeller Pk Preserve-Tac	21,302.42	18,583.10	0.00	34,970.91	0.00	4,914.61
305 - Iroquois Tr- Tac	23,574.08	0.00	0.00	0.00	0.00	23,574.08
325 - Clermont Events & Ed-Taconic	7,391.73	1,653.75	0.00	2,257.19	0.00	6,788.29



326 - Philipse Manor Hall Hs-Tac	20,950.32	0.00	0.00	0.00	0.00	20,950.32
343 - Taconic Outdoor Ed Center-Tac	46,681.18	0.00	0.00	0.00	0.00	46,681.18
344 - John Jay Homestead-Tac	22,138.43	2,353.80	0.00	1,317.69	0.00	23,174.54
373 - Olana Special Activities	5,200.00	0.00	0.00	0.00	0.00	5,200.00
445 - FDR State Park	9,946.30	100.00	0.00	1,469.75	0.00	8,576.55
508 - Taconic General Acct.	64,366.02	250.00	0.00	29,786.33	0.00	34,829.69
511 - Fahnestock	83,776.13	6,200.00	0.00	310.01	0.00	89,666.12
516 - James Baird - Taconic	445.73	0.00	0.00	0.00	0.00	445.73
519 - Mills Norrie	17,289.82	10.00	0.00	0.50	0.00	17,299.32
563 - Rockefeller St Pk - Gift Acct	160,088.80	1,000.00	0.00	24,170.77	0.00	136,918.03
577 - Walkway Over The Hudson	178,192.93	10.30	0.00	22,747.85	0.00	155,455.38
814 - Rockefeller Mgmt. - Investment	10,880,970.35	(108,287.40)	0.00	8,471.32	(489,644.00)	10,274,567.63
815 - Rockefeller Mgmt. - Operating	123,757.47	0.00	0.00	226,790.84	489,644.00	386,610.63
832 - Big Woods Drive Improvement Fund - Investment	442,892.29	(4,335.12)	0.00	356.43	0.00	438,200.74
833 - Big Woods Drive Improvement Fund - Operating	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Total	12,170,846.24	(82,256.42)	0.00	353,413.90	0.00	11,735,175.92

## Thousand Islands

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
266 - Thousand Is Special Events	3,375.06	3,406.75	0.00	591.67	0.00	6,190.14
287 - Minna Anthony Nature Ctr-TI	(4,426.28)	15,401.50	0.00	14,143.32	0.00	(3,168.10)
421 - Wehle SP Fund	283,694.39	0.00	0.00	29,604.96	0.00	254,089.43
456 - Ti Bond	500.00	0.00	0.00	0.00	0.00	500.00
457 - Ti R&R	22,134.20	0.00	0.00	0.00	0.00	22,134.20
Total	305,277.37	18,808.25	0.00	44,339.95	0.00	279,745.67

# Natural Heritage Trust

## DEC Project Account Activity

April 1 - September 30, 2023

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
350 - DEC - General	30,584.96	3,803.55	0.00	190.17	0.00	34,198.34
441 - West Mountain State Forest	29,618.88	0.00	0.00	0.00	0.00	29,618.88
452 - Reinstein Woods	33,080.01	3,000.00	0.00	150.00	0.00	35,930.01
544 - Ecosystem Based Management	(1,554.03)	0.00	0.00	0.00	0.00	(1,554.03)
565 - Camps - Dec	47,751.48	851.50	0.00	42.59	0.00	48,560.39
569 - NYPA St. Lawrence River Agreement	299,325.88	241,668.00	0.00	214,928.55	0.00	326,065.33
570 - NYPA Niagara River Agreement	111,794.26	0.00	0.00	62,577.71	0.00	49,216.55
595 - Emily Timbrook Camperships	2,575.00	0.00	0.00	0.00	0.00	2,575.00
602 - DEC - Tree Plantings/Nursery	21,715.64	1,661.50	0.00	83.09	0.00	23,294.05
603 - Finch Pruynt/TNC Grant	75,050.00	0.00	0.00	0.00	0.00	75,050.00
618 - Woodlawn - DEC	1,760.00	0.00	0.00	0.00	0.00	1,760.00
632 - Hudson River Natural Resource Damages (NRD)	24,254.25	52,443.65	0.00	67,663.33	0.00	9,034.57
645 - DEC Camps - Reserve America Round Up	24,471.43	29,507.08	0.00	1,475.34	0.00	52,503.17
806 - Mt. Loretto - Investment	3,912,987.16	(38,874.29)	0.00	3,015.09	(230,000.00)	3,641,097.78
807 - Mt. Loretto - Operating	14,250.92	0.00	0.00	190,000.00	230,000.00	54,250.92
<b>Total</b>	<b>4,677,765.43</b>	<b>294,060.99</b>	<b>0.00</b>	<b>590,225.46</b>	<b>0.00</b>	<b>4,381,600.96</b>

\*\* When accounting for outstanding receivables from DEC at 9/30/23, the Ending Cash Balance for Project #632 is \$(20,792.73).

# Natural Heritage Trust

## DOS Project Account Activity

April 1 - September 30, 2023

	Beginning					Ending
	Balance	Revenue	Transfers	Expenses	Adjustments	Balance
410 - South Shore Estuaries Reserve	43,178.39	218,412.63	0.00	106,743.26	0.00	154,847.76
411 - Coastal Management Consistency Review	(69,503.70)	378,115.86	0.00	235,742.96	0.00	72,869.20
412 - Brownfield Opportunity Areas	168.57	0.00	0.00	0.00	0.00	168.57
413 - DOS - Oceans and Great Lakes	63,625.25	380,359.14	0.00	222,114.32	0.00	221,870.07
Total	37,468.51	976,887.63	0.00	564,600.54	0.00	449,755.60 **

\*\* When accounting for outstanding receivables from DOS at 9/30/23, the Ending Cash Balance for all DOS project accounts is \$(174,191.94).