

ANOKA CONSERVATION DISTRICT – EMPLOYEE BENEFITS (ELIGIBILITY DEPENDENT)

The following is an excerpt from the 2024 ACD Handbook provided for convenience. The most current Board approved version of the ACD Handbook is the official policy of the Anoka Conservation District.

All benefits are pro rata based on individual work schedules as a percentage of a full time equivalent (FTE).

OFFICIAL HOLIDAYS

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Emancipation Day	June 19
Independence Day	July 4
Labor Day	First Monday in September
Veteran's Day	November 11
Thanksgiving Day	Fourth Thursday in November
Friday after Thanksgiving	Friday after Thanksgiving
Christmas Day	December 25
One (1) Floating Holiday	

FLEXIBLE TIME OFF (FTO)

Completed FTE Years with ACD	Flexible Time Off Accrued			
	Days Per Year FTE	Hours Per Year FTE	Hours Per 80 Hour Pay Period	Hours per 1 Paid Hour ¹
Hire date through the 3 rd anniversary	18	144	5.5385	0.0692
After the 3 rd and through the 8 th anniversary	22	176	6.7692	0.0846
After the 8 th and through the 15 th anniversary	26	208	8.0000	0.1000
After the 15 th and through the 25 th anniversary	30	240	9.2308	0.1154
After the 25 th anniversary	34	272	10.4615	0.1308

Upon separation (unless an employee is separated not in good standing) or retirement from District employment, a severance payment computed at the regular or limited-term employee's current salary rate shall be made for FTO earned up to a maximum of 240 hours.

EARNED SICK AND SAFE TIME (ESST)

ESST is an income-protection benefit that all employees who work 80 or more hours per year accrue.

ESST may be used for the following events and circumstances related to self, immediate family or extended family; 1) Illness, injury, health condition, or preventative care; 2) Domestic violence or personal safety issues; 3) Closure of place of employment (or school) due to weather or other public emergency; 4) Inability to work or remote work due to public emergency or safety of the public, employee, or employee's immediate or extended family relating to communicable disease.

Earned Sick and Safe Time Accrual			
Maximum Carryover Hours	Maximum Hours Per Year	Hours Per 80 Hour Pay Period	Hours Per 1 Paid Hour ¹
80	72	2.779	0.0346

¹ Includes paid FTO, EMB, ESST, holiday and compensatory time used, and approved medical leave covered by workers' compensation; excludes overtime and compensatory time earned.

EXTENDED MEDICAL BENEFIT (EMB)

EMB is an income-protection benefit that benefit eligible regular and limited-term employees accrue. EMB may be used for Family and Medical Leave Act qualifying conditions.

Extended Medical Benefit Accrual			
Maximum Carryover Hours	Maximum Hours Per Year	Hours Per 80 Hour Pay Period	Hours Per 1 Paid Hour ¹
640	72	2.779	0.0346

Employees may carry over accumulated extended medical benefit time (up to the maximum of 720 hours) from one year to the next. Since extended medical benefit is intended to provide income protection in the case of an illness or injury, it is not payable as severance upon separation from employment.

SPECIAL LEAVE WITH COMPENSATION

- Leave to Evaluate Fitness for Duty
- Funeral Leave
- Military Leave for Training Purposes
- Jury Duty
- Election Days

TAXABLE FRINGE BENEFIT

The District does not offer an employer provided medical or dental insurance program. The District shall pay a set dollar amount per month in taxable fringe benefits. These benefits shall be paid directly to the employee. This amount is received by the employee even if they obtain insurance through a spouse's plan. Currently \$6.45/hour (\$1,123.50/month for full-time employees).

DISABILITY

Regular and limited-term employees shall receive Disability (combined short-term and long-term) coverage. This coverage provides a specified percentage of income protection up to a maximum monthly benefit in the event of permanent and total disability after a waiting period of 30 days. The District pays the cost of this coverage. Disability payments are integrated so that any combination of paid FTO leave, Social Security, PERA, Worker's Compensation, and Disability will not exceed an employee's regular gross pay.

FLEXIBLE BENEFITS

The District's flexible benefits has two parts: the Health Care Reimbursement Plan allows eligible employees to participate in an account that provides reimbursement for certain health and dental care expenses not reimbursed by insurance; and the Dependent Care Reimbursement Plan provides an account for reimbursement of dependent care expenses (e.g., child care). Employees who participate in these plans can reduce their tax liability and lower the employer-paid taxes as well.

DEFERRED COMPENSATION PROGRAM

The District provides employees the opportunity to participate in deferred compensation plans, which are voluntary plans that allow employees to place a portion of their earnings into a pretax deferred investment program.

Taxes on money set aside and earnings on the funds are deferred until the time of withdrawal. This allows employees to defer present income for long-term savings to supplement retirement. Several different types of investment options are available. Funds may be withdrawn at the time an employee leaves District employment.

PUBLIC EMPLOYEE RETIREMENT ASSOCIATION

ACD employees are enrolled in the Public Employees Retirement Association (PERA). ACD contributes 7.5% of wages and employees contribute 7%. The employee portion remains an asset of the employee. ACD's portion becomes the employee's after vesting (5 years in PERA), which may accrue over multiple employers that utilize PERA. PERA is a pension, not a 401K. It pays a monthly amount from retirement until death based on formulas for the employee's highest five income years. Search PERA's website to learn more.

BENEFITS FOR DISTRICT RETIREES

The District shall make the following monthly contributions toward a qualified retiree's individual or family health insurance plan:

Employer's Contribution to Retiree's Health Insurance Coverage		
Years of Benefit-Eligible Service	Individual Health Insurance Coverage	Family Health Insurance Coverage
10-15	One-half of the individual taxable fringe benefit	One-half of the individual taxable fringe benefit plus \$2.65 for each full year of service toward a family health insurance plan.
16-21	Full amount of the individual taxable fringe benefit	Full amount of the individual taxable fringe benefit plus \$3.60 for each full year of service toward a family health insurance plan.
22-29	Full amount of the individual taxable fringe benefit	Full amount of the individual taxable fringe benefit plus \$4.15 for each full year of service toward a family health insurance plan.
30 or more	Full amount of the individual taxable fringe benefit	Full amount of the individual taxable fringe benefit plus \$4.60 for each full year of service toward a family health insurance plan.

EMPLOYEE DEVELOPMENT

IN-SERVICE TRAINING

The District shall provide appropriate in-service training of employees to improve the quality of services rendered to the District and to assist employees to prepare themselves for advancement in District service. The District shall assist the District manager in developing and conducting training to meet the specific needs of the District.

TUITION REFUND

Regular employees that have passed their initial hire probation may be eligible for reimbursement of tuition and required course fees for courses taken for credit through accredited educational institutions up to \$500 per year per employee. It is the employee's responsibility to pay for any books or supplies required. Textbook reimbursement will only be considered if the District requires the employee to attend a college level course for credit.

CONFERENCES OR WORKSHOPS

Conferences and workshops are to be job-related and used to develop the information and skills of District staff. Examples of training programs are workshops, University of Minnesota extension courses, and Board of Water & Soil Resources (BWSR) courses.

The following criteria are to be used in selecting conferences or workshops to attend:

1. Topic has application to employee's job; and
2. Attendance will allow for making essential contacts or obtaining information important to the improved operations and functions of the department; and
3. Information is needed to complete or meet changes in job responsibilities because of internal or statutory changes.

Any cost incurred for an educational course requested by the District shall be reimbursed in total.