

Adopted Policies of the Nebraska Environmental Trust

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Adopted Policies of the Nebraska Environmental Trust Board

*In addition to the Bylaws of the Nebraska Environmental Trust

Section I: Budget

A. Biennial Preparation

Staff will prepare a biennial budget request and any deficit requests or budget modifications to be presented to the Appropriations Committee of the Nebraska Legislature with the direction and guidance of the Trust Board's Finance Committee. Staff will collaborate with the Director and staff of the Nebraska Game and Parks Commission in development and presentation of the budget documents.

Proposed Date: 03/19/00 Ad-Hoc Committee on Operations

Adopted Date: 08/08/00

Revised Date: 04/03/02

B. Policy on Board Member Continuing Education

Members of the board of the Nebraska Environmental Trust must be well informed on a broad range of current issues and practices in the fields which the Trust supports through grant funding, in order to maximize grant making effectiveness.

Board members are encouraged to actively participate in state and national conferences, symposia and seminars for this purpose. When a board member wishes to attend events representing the Trust, travel and registration arrangements will be made by the Trust staff. Reimbursement for expenses will be consistent with state travel policies in effect at the time of travel. The board member is to present a brief report on significant issues and insights gained from the event for the benefit of other board members at the next scheduled board meeting following the event.

Proposed Date: 11/03/05

Adopted Date: 11/03/05

C. Policy on Seeking Grants

No individuals or unit of the organization shall solicit funds originating from Nebraska Environmental Trust funds.

Proposed Date: 11/13/06 Finance Committee

Adopted Date: 11/13/06

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Section II: Committees

A. Executive Committee

The Executive Committee acts as a search committee to develop a list of candidates for consideration by the board in selecting an Executive Director for the Trust. The Committee monitors performance and progress of the Executive Director, and is responsible for resolving performance complaints regarding the Executive Director.

The Executive Committee is responsible for annual evaluation of the Executive Director and will solicit comments from the full board prior to meeting with the Executive Director to conduct the performance evaluation. In case of unsatisfactory performance, the Executive Committee may recommend termination of employment of the Executive Director to the board for ratification.

All board members have access to the Executive Director's personnel file.

Proposed Date: 11/01/01 Legislative Program Review

Adopted Date: 02/13/02

Revised Date: 07/25/08

B. Finance Committee

The Finance Committee may establish a volunteer advisory council.

Proposed Date: 03/19/00 Ad-Hoc Committee on Operations

Adopted Date: 08/08/00

Revised Date: 04/03/02

C. Grants Committee

Notice of all meetings of the Grants Committee will be published.

Proposed Date: 11/14/01 Legislative Program Evaluation Unit

Adopted Date: 11/14/01

Revised Date: 07/31/03

Members of the Grants Committee who visit a site where an application is filed and under consideration for funding shall report on the visit to the Committee at the next meeting following the visit.

Adopted Date: 04/03/02

Records Policy:

1. Staff recommendations will be part of the grant file, and provided to applicants upon request only.
2. Committee members will sign their score sheets so that they can be returned to them. Staff will record the individual scores and retain them, as well as the average score, in order to substantiate the average if questioned. Committee member abstentions will be recorded with each vote concerning a grant where a possible conflict of interest is noted.
3. Staff will retain working documents of the committee for one year following issue of recommendations. Committee members will retain their own notes and voting records at their own discretion.

Proposed Date: 11/01/02 Grants Committee

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Adopted Date: 11/01/02

Policy on “Additional Funds” Available Prior to Grant Awards:

1. The Grants Committee will have a “goal” not to carryover more than \$200,000 to the next grants cycle. The committee will also strive to provide better lottery transfer projections and to avoid tie rankings.

Proposed Date: 07/20/07 Grants Committee

Adopted Date: 07/20/07 Board Action

D. Legislative Committee

The Legislative Committee meets before the fourth quarter Board meeting to prepare and review policy guideline recommendations for the Board. The Committee meets again soon after the 10th day of the legislature to review bills and recommend Trust position(s) based on adopted policies. Staff will confer with the Governor’s office on recommendations. Committee recommendations would then be distributed to the Board, and would stand as approved unless three members call for reconsideration of a position. The Committee meets as needed otherwise.

Proposed Date: 11/01/02 Legislative Committee

Adopted Date: 11/01/02

Revised Date 04/04/03

Legislative Committee Guiding Policy Statements:

1. The Trust may support legislation to develop a long-range environmental benefit, which encompasses the vision of Nebraskans.
2. The Trust Board is charged with setting priorities and distributing funding through a competitive process for the benefit of Nebraska’s natural resources. The Trust generally opposes legislation to reduce its funding; however, when redirection of funds is to benefit resource conservation, the Legislative Committee will develop a recommendation of position for board action.

Proposed Date: 10/31/03 Legislative Committee

Adopted Date: 10/31/03

Revised Date: 11/08/04; 11/03/05

E. Technical Advisory Committee: Qualifications

An employee of a state or federal agency may be nominated by the agency to serve as a technical advisor to the Trust. Who has expertise in fields relevant to evaluation of application including finance. A privately employed individual must possess advanced training in a field relevant to evaluation of applications or finance submitted to the Trust, and five years of professional experience.

A technical advisor has the right to 1) decline any review for any reason, 2) request and receive supplemental information through the Trust office, and 3) expect their comments to be treated as confidential until the evaluation process is complete.

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The Nebraska Department of Revenue and the Banking and Finance will be added as technical reviewers for those applications deemed as needed.

Proposed Date: 12/04/94

Adopted Date: 02/13/95

Revised Date: 04/03/02; 11/7/11

Section III: Conflict of Interest

A. Board Members

The Executive Director shall provide all members of the Board of the Nebraska Environmental Trust with a form to declare potential conflict of interest at the same time annual application summaries are distributed, following the annual application deadline. Board members will review the application summaries, and complete the form as necessary. Members will return the completed form directly to the Nebraska Accountability and Disclosure Commission.

Agency representatives on the Board are exempt from filing these statements related to any applications submitted by their agencies.

Board members will abstain from voting on any application recommendation or grant award action where a conflict of interest has been found.

Any member of the board who is also director of a state agency shall abstain from voting on applications which would provide funding primarily to his or her agency.

Board members will not accept gifts of more than nominal value from applicants nor accept remuneration for travel costs, meals or other expenses during the course of visits to applicant sites from sources other than the Nebraska Environmental Trust.

Proposed Date: 11/14/01 Legislative Program Evaluation Unit

Adopted Date: 11/14/01

Revised Date: 4/3/02

2/4/10

Board Action Advice of Accountability and
Disclosure Commission Staff

B. Grant Staff

Trust staff members will not accept gifts of more than nominal value from applicants or grantees, nor accept remuneration for travel costs, meals or other expenses during the course of visits to grantee or applicant sites from sources other than the Nebraska Environmental Trust.

Proposed Date: 4/3/02 Ad-Hoc Committee on Bylaws, Policy and
Contracts

Adopted Date: 4/3/02

C. Technical Advisory Committee

Each member of the committee is expected to abide by the following conditions:

1. Treat information as confidential during the review process. Questions

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regarding the project should be referred to the Trust Office. Discussion of an application with other reviewers is appropriate.

2. Disclose any relationship s/he may have or have had with an applicant or project that could influence your evaluation.
3. Declare a conflict of interest, if s/he feels one exists for any reason. No explanation of the nature of the conflict is required. The reviewer is to return any such application to the Trust office immediately.
4. Reviews will be completed and applications returned to the Trust office by a date determined annually by the Executive Director.

Proposed Date: 12/04/94

Adopted Date: 02/13/95

Revised Date: 04/03/02

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Section IV: Endowment

A. Gift Receipt Policy

1. The Nebraska Environmental Trust will refuse to accept any bequest that might prove to be more of a cost than a benefit.
2. The Nebraska Environmental Trust does not act as trustee. A trustee selected by the donor must perform the administration of trusts.
3. The Nebraska Environmental Trust will accept gifts designated for specific purposes or projects within the parameters of the Trust's grant-making mission in amounts of \$25,000 or more. Distribution of designated gifts must be consistent with the eligibility requirements and ratings process.
4. The organization shall accept only those gifts the transference and implementation of which shall be deemed consistent with public laws and/or regulations and/or public policy of the respective incorporating State and the Federal Government.
5. The organization shall accept only those gifts that are consistent with the mission, goals, purposes, and services of the organization for the implementation and support of its accepted administrative practices and the pursuit of its programs of public service.
6. No individuals or unit of the organization shall solicit funds in the name of or on behalf of the organization until and unless authorized to do so by the governing board, the chief executive officer or their officially approved representative. Any funds or grants accepted shall not be from programs or organizations whereby the available funds were provided in whole or in part from the Nebraska environmental Trust.
7. Purposes for which funds shall be sought shall be cleared in advance of any solicitation of any potential donor by the chief executive officer of the organization.
8. Gifts, grants, and gift instruments may be received by the chief executive officer or his/her designee but can be accepted officially only by the Trust board or by a committee so designated as managers of the public trust.
9. No individual in the employ of the organization shall verify the value of a gift in written form other than cash and checks for tax deduction purposes.
10. Gifts of art, furniture, books, stamps, coins, libraries and other collections must have values assessed by properly accredited appraisers retained by potential donors for appropriate gift tax credit according to 1984 IRS regulations. The organization shall acknowledge receipt of such properties but must not verify values.

Proposed Date: 1/31/01

Financial Resources Committee

Adopted Date: 2/27/01

Revised Date: 11/13/06

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B. Investment Policy

All gifts, grants, bequests, royalties or donations received by the Nebraska Environmental Trust shall be credited to the Nebraska Environmental Endowment Fund, for any purpose allowed under the provisions of the Nebraska Environmental Trust Act.

The monies in this fund shall be invested with the objective of earning the highest return possible among the options offered by the State Investment Officer. Earnings on the Endowment account will be reinvested in that account.

The Board may accept restricted funds into the Endowment for purposes with the mission of the Trust, subject to statutory provisions.

Proposed Date: 2/13/00 Financial Resources Committee

Adopted Date: 2/13/00

Revised Date: 4/3/02; 4/7/05

Section V: Grant Applications

A. Duplication of Grant Awards with NDEQ

To prevent duplication of grant awards by the Nebraska Environmental Trust and the Nebraska Department of Environmental Quality, Trust staff will:

1. Provide a full list of applications submitted to the program following each application deadline to the other agency for review.
2. All Nebraska Environmental Trust recycling grants will be provided to the NDEQ staff for technical review.
3. The rank order and draft recommended funding list will be provided to NDEQ staff as soon as available for review.

Proposed Date: Interagency Agreement

Adopted Date: 07/20/99

B. Eligibility: Historical & Cultural Resources

The Nebraska State Historic Preservation Office (SHPO) shall receive a copy of the recommended funding list and copies of any applications where there may be an issue of preservation and protection of historic properties pursuant to federal 36 CFR Part 800, Section 106 Review.

The SHPO shall issue binding opinions on projects where federal funds or permits are provided or required. The opinions of the SHPO on projects without federal funding or permits are not binding. In all cases, decisions to fund an application reside with the Trust Board.

Proposed Date: Interagency Agreement

Adopted Date: 08/16/94

C. Eligibility: Non-Game & Endangered Species Act

The Nebraska Heritage Program of the Nebraska Game and Parks Commission shall receive a copy of the recommended funding list and copies of any applications where there may be an issue of preservation and protection of protected species pursuant to Neb. Rev. Stat. Sections 37-430 et. seq.

The Program shall issue binding opinions on compliance. In all cases, decisions to fund an application reside with the Trust Board. Grant contracts issued by the Trust will specify, "The Sponsor agrees to undertake at its own expense any action which may be required to ensure compliance with the Nongame and Endangered Species Act, Neb. Rev. Stat. Sections 37-430 et. seq."

Proposed Date: Interagency Agreement

Adopted Date: 08/16/94

D. Eligibility: Private Gain

Benefits from a Nebraska Environmental Trust Grant must be public in nature. Private benefit, especially private financial gain, must be incidental to the project. This may create a special challenge for private landholders seeking to improve their property or for for-profit enterprises seeking assistance for their operations. The following list is provided as an illustration of some, though not all, possible options that may demonstrate predominant public benefit of a project.

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An applicant could incorporate any or all of the following components into a proposal in order to demonstrate that a project results in public gain:

1. The project is co-sponsored by at least one public entity in full partnership. The entity will determine appropriate public benefit as a pre-condition to partnership.
2. Incidental private gain, e.g. increased equity value, reverts to the public sector.
3. The project returns a benefit value to the public exceeding the dollar amount of the grant, and the grant represents the minimum investment required in order to produce the projected benefits to the public; and there is clear public need that is unmet and the private sector is unlikely to meet this need without public assistance.

An applicant could incorporate the following into a proposal to help determine that a project results in public gain when seeking funds for the improvement of private property:

1. The increase in ecosystem value can be quantified; e.g., tons of soil conserved, volume of water with measures of clarity, purity, etc.
2. The increase in value of private property is quantified; and the increase in ecosystem value clearly exceeds the increase in the value of private property; and the grant represents the minimum investment required in order to produce the projected benefits to the public.
3. A private property owner might enter into an agreement granting equity interest, a conservation easement, or like arrangement with a public entity to demonstrate how the private gain is to be repaid.

The burden of proof of any of these conditions lies with the applicant.

Proposed Date: 12/13/94

Adopted Date: 02/07/95

E. Eligibility: Studies Mandated by Statute

Attorney General Opinion #01015, dated April 13, 2001, rules that studies are not a regulatory program, and that a statutory requirement to conduct a study is not a regulatory mandate.

Proposed Date: Attorney General Opinion 01015

Adopted Date: 04/13/01

F. Eligibility: Wellhead & Watershed Protection

Towns/Natural Resources Districts (NRDs)/Organizations (etc.) could seek funding for the following Wellhead Protection (WHP) or Watershed Protection activities from the Environmental Trust. These are above and beyond the activities/tasks that the Nebraska Department of Environmental Quality (NDEQ) will do or that are required by 1996 amendments to the Safe drinking Water Act (SDWA) for the Source Water Assessment Program (SWAP).

Additionally, this list is not inclusive; other activities may be eligible as well. Please note that these activities are meant for Wellhead Protection Areas (WHPAs) or the identified critical zone above a surface water intake for public drinking water supplies.

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1. Siting and utilizing monitoring wells, including activities such as:
 - installing wells
 - Pump tests
 - sampling and analysis
2. Volunteer stream monitoring efforts in critical watershed areas.
3. On-the-ground contaminant source inventory, including business and landowner surveys.
4. Education/citizen involvement and outreach, including activities such as:
 - meetings
 - mailings
 - brochure development and mailing
 - signs for WHPA
 - “give-aways” such as door hangers, magnets, pencils
 - workshops
 - source water information on community or school web sites
5. Cost-share on abandoning wells in Wellhead Protection Area. Cost-sharing should make up the rest of the amount the NRD will provide (grantees should demonstrate coordination with NRD prior to application to Trust).
 - Example: NRD may contribute 70%, town could provide 25% or 30% or \$100 or some other amount.
 - NOTE: Closing illegal wells properly is a requirement in Title 178.
6. Identifying abandoned wells – Communities can sponsor community programs to locate unused wells, educate the public on the dangers to children (from falling into old wells), and the threat to ground water quality, and start the job of getting those wells properly abandoned.
 - These activities could be tied into a well-abandonment demonstration.
7. Cost-share on Best Management Practices (BMPs) for nonpoint source pollution (suggest that applicants work with/through NRD or Natural Resources Conservation Service (NRCS) or UNL Cooperative Extension). The following are examples of BMPs for ground water or surface water protection, and while they are applicable to all ground water and surface water protection, the main focus on this list is protection of public drinking water supplies:
 - irrigation management
 - soil testing for nutrients
 - extra irrigation well sampling
 - integrated pest management
 - fertilizer nozzle adjustment
 - manure testing for nutrients
 - buffer strips near stream
8. Development of local WHP plan or program, in connection with a planner or consultant.
9. Refinement of WHPA – Communities might hire a consultant or engineer (or contract with the UNL conservation and Survey Division or the United States Geological Survey) to use better geologic and hydro geologic information to develop a more sophisticated ground water model to draw an improved WHPA.
10. Other protective activities, innovative technologies, etc.

Notes:

Where Phase 2 ground water protection areas have been established by an NRD, it would be necessary to learn what specific BMPs have been mandated and which are recommended. Phase 3 protection areas categorically constitute remediation, eligible under criterion 8: “The proposal does not implement actions mandated by regulation, except to remediate soil or ground water.”

Committee recommends that cost share programs be eligible under criterion 8. However, we also note that many sources of funds are available for cost share, and recommend that the Environment Trust be a source of last resort.

Finally the Committee recommends that municipal well sources be considered to have high environmental and socio-economic importance as such proposals are ranked.

Proposed Date: 07/01/99 Ad-Hoc Committee on Ground Water Monitoring
Adopted Date: 08/17/99

G. Public Notice of Applications Received and Rank Order List

After all grant applications for a given year have been received and processed, staff will post the summary report of applications on the Internet, issue a press release advising the public that the report is available.

H. Comment Process on Grant Applications and Rank Order List

When the Grants Committee reports the results of its ranking process to the Chairperson, staff shall issue a press release of the rank order list. The list will be posted on the Internet and be made available via U.S. mail upon request. Written public comment will be accepted until one week prior to the vote to award. Any correspondence and other documents (not part of the application) will be forwarded to the full board by November meeting or put in the February and/or April meeting 14 days prior to the board meetings. Materials not withstanding revisions or subsequent L of this section. Only materials submitted for hearing. All materials will not be made part of record for the public hearing. A public hearing will be scheduled for the meeting at which the board votes to award grants.

Proposed Date: 11/14/01 Legislative Program Review Committee
Adopted Date: 04/03/02
Revised Date

I. Recognition Grant

The Board may approve a simplified application form to facilitate applications for grants of less than \$15,000.

Proposed Date: 12/13/94 Public Hearing
Adopted Date: 02/07/95

J. Statement of Intent

The Grants Committee may issue multi-year grant awards in total from funds on account, or may issue statements of intent to fund projects for up to two years forward, pending available funds and satisfactory progress and compliance with grant conditions. Second year statements of intent may not exceed 40% (25% new and 15% carried forward) of the total amount available to be awarded in a given year and third year intents may not exceed 15% of that total.

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Proposed Date: 08/11/97
Adopted Date: 08/12/97
Revised Date: 04/03/02

K. Confidentiality of Application and Associated Materials

001. All records submitted to the Nebraska Environmental Trust in support of an application for grant assistance are considered public records subject to the exceptions provided in state law, including Neb. Rev. Stat. §84-712.05 and other sections as may be relevant.

Any applicant may raise a claim of confidentiality for reasons identified in statute. The claim must be made in writing at the time of submission of the record or information to the Nebraska Environmental Trust

If no claim of confidentiality accompanies the record or information when it is received, the claim is waived and the material may be made available to the public without further notice under 003.

002. The applicant shall certify the record of information by placing on or attaching at the time of submission a cover sheet with appropriate notice, reasons for asserting the claim, and language, such as trade secret, proprietary, or confidential.

The appropriate notice and reasons for asserting the claim shall include:

002.01 Certification that the record or information is entitled to confidentiality, identification of the statutory basis of the claim, and that the claim has not expired by its terms, been waived, or withdrawn;

002.02 Description of reasonable measures that claimant has taken to protect the confidentiality of the information or records, and that it intends to continue to take such measures;

002.03 Assurance that the information or record is not, and has not been, reasonably obtainable without the claimant's consent by other person (other than governmental bodies) by use of legitimate means; and

002.04 Reasons why or how disclosure of the information or record is likely to result in substantial harmful effects to the business's competitive position and what those harmful effects would be, why they should be viewed as substantial, and an explanation of the causal relationship between disclosure and such harmful effects.

Allegedly confidential portions of otherwise non-confidential records and information should be clearly identified by the claimant and may be submitted separately to facilitate identification and handling by the agency. The agency may require the claimant to submit a separate copy of the record and information with the confidential portions omitted to facilitate requests for access by the public. If the regulated entity desires confidential treatment only until a certain date or the occurrence of a certain event, the notice should so state.

003. If a confidentiality claim for trade secrets covering the record or information is received after the submission of the record or information itself is received, the agency will make such efforts as are administratively practicable to associate the late claim with copies of the previously submitted information in the agency files, although the agency cannot assure that such efforts will be effective given the possibility of prior disclosure to the public.

004. For each claim the director shall determine whether the record or information relates to processes or methods entitled to protection, in making such determination which shall be on the record, the director shall consider, in addition to the factors listed in 002 that no statute specifically requires disclosure of the information or record.

005. Whenever the director preliminarily determines that records of information required to be submitted to the agency are not entitled to confidential treatment as trade secrets, a written explanation of the reasons for such determination shall be furnished to the claimant, who shall be afforded an opportunity to comment before a final decision is made.

Notice of such determination shall be sent by certified mail to the claimant specifying a reasonable time allowed for comments. Failure to furnish timely comments shall be considered a waiver of the claim.

Notice of the final decision denying a claim for confidential treatment of records or information as trade secrets shall be provided to the claimant in writing by certified mail. The agency will make the record or information available to the public on the tenth day after the date of the claimant's receipt of the written notice of denial of its claim.

006. The director may not withhold records as confidential if they have been disclosed in an open court, open administrative proceeding, open meeting or disclosed by the department in its duties.

Proposed Date: 02/08/06 Legislative Committee
Adopted Date: 02/08/06

L. Application Submission Requirements

1. All essential components including partner letters must be submitted by the deadline, with the original application filing.
2. The email version of the application and the paper version must be identical, with no material changes to the nature, scope or components of the project.

Proposed Date: 04/17/2006
Adopted Date: 04/17/2006

M. Application Modification Procedure

If material changes are required to a pending grant application, the applicant must submit a written modification request, explaining the conditions of and reasons for the change. Changes will be accepted at the discretion of the Grants Committee.

Proposed Date: 04/17/2006
Adopted Date: 04/17/2006

Section VI: Grantee Conditions

A. Bidding Policy

For any purchase of personal property valued at \$1,000 or more, a grantee is required to obtain at least 2 (two) bids for equipment unless:

- A vendor was named in the grant application.
- The grantee is a government agency, program or subdivision with a different bidding policy. In this case, the grantee must submit a copy of its bidding policy to the Trust, and then may proceed according to their publicly adopted policy.

The grantee must accept the lowest reasonable bid when products are substantially equivalent. If the lowest bid is not accepted, the grantee must provide the rationale for accepting a higher bid.

Proposed Date: 12/1996

Adopted Date: 1997

B. Equipment Insurance

A grantee is required to purchase and maintain property insurance at its own expense to insure all equipment valued at \$1,000 or more which is purchased in whole or in part with funds received from the Trust. This insurance shall include “all risk” insurance for physical damage loss or damage including theft, vandalism, and malicious mischief. Such insurance shall be maintained on all such equipment in an amount equal to the replacement value of the equipment for the useful life of the equipment (defined in equipment policy). The grantee shall name the Trust as beneficiary of the policy and shall assure that proof of coverage shall be kept current. The Trust will require proof of current insurance coverage each year on or about the renewal date of such policy.

Proposed Date: 12/1996

Adopted Date: 03/25/97

Revised Date: 04/03/02

C. Equipment Policy

1. Funds may be expended for equipment purchases only as specified in the grant contract. Modifications must be approved in advance in writing.
2. A grantee must report to the Trust all equipment purchased in full or in part with grant funds on the Equipment Inventory Form. The grantee is responsible for maintaining the equipment in good repair. The grantee must be able to identify and locate such equipment for a representative of the Trust at any time during normal business hours. A sticker identifying the Trust as a funder of the project should be placed on all equipment purchased with Trust funds, and will be provided by the Trust.
3. A grantee may not sell, trade or encumber any piece of equipment purchased in full or in part with grant funds during the useful life of the equipment without the expressed approval of the Trust. Useful life may be defined according to the U.S. Internal Revenue Service tables of depreciation, or by another method mutually agreed upon.

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4. A grantee must notify the Trust within 30 days when any equipment purchased in full or in part with grant funds is no longer serviceable during the useful life of the equipment.

Proposed Date: 12/1996

Adopted Date: 03/25/97

5. The Trust will file a UCC Financing Statement with the Secretary of State on grants that include equipment purchases totaling \$25,000 or more. This statement will be filed when the grantee is a non-government entity. Government entities (including state, county, city, Natural Resource Districts) will be exempt from this provision. The filing will be effective until the useful life of the equipment (as defined by the Nebraska Dept. of Revenue Table of Depreciation) has expired. The Trust will then remove the filing with the Secretary of State's office.

Proposed Date: 04/07/05

Adopted Date: 07/29/05

6. Equipment in which the Trust contributed more than \$25,000: If the piece of equipment has reached the end of its useful life, according to State depreciation tables, the Trust will require 75% of any sales proceeds. The remaining 25% will be retained by the grantee as an incentive to obtain the best sales prices possible.

Equipment in which the Trust contributed less than \$25,000: If the piece of equipment has reached the end of its useful life, according to State depreciation tables, the Trust will not require any reimbursement of investment if the item is sold or transferred.

If the equipment has not yet reached the end of the useful life, according to State depreciation tables, the Trust will require a refund of our investment equal to the pro-rated portion of useful life left divided into the amount contributed by the Trust for each item.

The Trust maintains the right to allow trade-ins for similar equipment or the transfer of the equipment to an approved entity at its discretion.

Proposed Date: 07/25/08

Adopted Date: 07/25/08 Board Action

Revised Date: 11/13/08,
11/7/10

D. Grantee Obligations to Publicize

Grantees must prominently display the Trust logo and text acknowledging receipt of a grant on signs at project sites, on major pieces of equipment and in articles or publications referencing the project or funded by the project.

The terms of compliance with this requirement may vary by project and may be negotiated with the Executive Director of the Trust on a case-by-case basis.

Proposed Date: 12/13/94

Adopted Date: 12/13/94

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*In addition to the Bylaws of the Nebraska Environmental Trust

E. Proceeds From Sale or Transfer of Real Estate

1. When Trust funds are used to purchase real estate and that real estate is subsequently sold, unless provisions are in the original grant application, proceeds from such sale will be immediately returned to the Trust by the same percentage as the Trust provided in the original grant.
2. If the real estate appreciates in value, the Trust will share by the same percentage as it put into the real estate purchase.
3. If improvements are made to the real estate from other sources than the Trust, the Trust will not be eligible for appreciation from those improvements. If Trust funds were used for such improvements, the Trust will recover by the same percentage as put into the real estate.
4. If real estate is gifted to an entity approved by the Trust, repayment will not be required unless the new entity subsequently sells the property and then the provisions above govern.
5. Closing costs, appraisals and other approved costs can be deducted from the sale proceeds before the Trust's proportion is calculated.
6. If values from separation of the bundle of rights occur as a property is sold, those rights retained shall retain the proportional shares of the original grant application. For example if a water right is retained by the grant applicant and the remaining real estate is marketed with a conservation easement in favor of the grant applicant in place then both the value of the water retained and the conservation easement shall be allocated proportionally in the same percentage as the Trust provided in the original grant and then the proceeds from the sale of the land shall be returned to the Trust by the same percentage as it put into the real estate purchase. Following the first sale if a second sale of all or a portion of the remaining rights occur the sale will again follow the first process in any return of funds to the Trust as a result of the sale.

Proposed Date:	06/07/10	Land Ad-Hoc Committee
Adopted:	02/02/12	Board Action
Adopted:	08/06/19	BoardAction

F. Payment of Tax on Real Property

The Nebraska Environmental Trust recognizes the importance of maintaining the property tax base to local communities. All government grantees are required to pay taxes or payments in-lieu of taxes in accordance with applicable state or federal laws on real property acquired with Trust funding. All private grantees, for-profit or non-profit, are required to pay property taxes on real property acquired with Trust funding in full in perpetuity.

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Grants issued for the purpose of acquiring title to real property to a grantee(s) which does not have the statutory ability to pay property taxes shall be accompanied by a one-time payment to the county (ies) affected. The payment shall be 15 (fifteen) times the amount of the total property tax due in the last calendar year, less the levy amount which would have been due to the grantee(s).

Proposed Date: 10/27/99 Ad-Hoc Committee on Property Tax Abatement

Adopted Date: 11/09/99

Revised Date: 04/07/05

G. Defense Funds on Easements

The Nebraska Environmental Trust acknowledges the importance of maintaining a defense fund on easements when Trust funding is involved. The Trust will require a Defense Fund of at least 10% of the appraised value at time of acquisition for enforcement and defense of the conservation easement. Investment or interest income may be used for annual monitoring expenses. Defense funds are an eligible expense for applications. The Trust will waive the Defense Fund Requirement for Government Agencies Including Natural Resource Districts.

Proposed Date: 7/12/15 Land Ad-Hoc Committee

Adopted Date: 7/13/15

H. Release of Easements

The Trust will allow the release of easements acquired in whole or in part with Trust funds in cases where the land will be enrolled in another conservation program/practice that provides similar or more protection. The Trust Fund will require receipt of a pro-rated refund of the amount originally paid for the easement. The refund will be determined by dividing the amount the Trust contributed by the term of the easement to calculate an annual amount and then multiplying the annual amount by the number of years remaining on the easement.

Proposed Date: 01/29/04

Adopted Date: 01/29/04

I. Extension Requests

1. Requests for extensions to the funding period may be approved by staff if the project is within the three year project time limit and received prior to the expiration date of the contract.
2. Requests for extensions to the funding period over the three year limit may be considered by the board only if:
 - i. Request received on or before the expiration date,
 - ii. Additional time will allow the project to be completed as stated in the application and/or as modified and
 - iii. Delays in project timeline are due to circumstances beyond the control of the sponsor.

3. All remaining project funds shall be returned to the Trust.

Proposed Date: 11/13/06 Grants Committee

Adopted Date: 11/13/06 Board Action

Section VII: Post-Completion Procedure and Report

- A. A grant contract is considered to have expired when the termination date specified in that contract is reached. The Board authorizes the Executive Director to extend the termination date of any grant, provided that the grantee supplies reasonable cause for the extension and the extension will allow the project to be completed as authorized by the Board in the grant award.
- B. Upon expiration of a grant contract, the grantee shall have reasonable time to provide the Environmental Trust office with a final report documenting the project. The deadline for the final report shall be specified in the grant contract, as shall information required to comprise a complete final report. The Trust will provide the grantee any forms required for a complete report.
- C. After receipt of the final report for the grantee, the Trust will undertake the following:
 - 1. Review all periodic requests for disbursements submitted by the grantee to assure that the sum of funds provided to the grantee was accurate, and was justified by the documentation submitted by the grantee.
 - 2. Review all periodic and other reports submitted by the grantee describing the activity and development of the project, to assure that all reporting requirements were met as specified in the grant award.
 - 3. Ensure that a site visit is made to the project site, if appropriate. The site visit shall establish that,
 - i. Grant funds appear to have been expended as documented in reports filed by the grantee and
 - ii. The project has been executed as described in the applications and approved by the Trust Board in the grant award, and any subsequent modifications.
 - 4. If a site visit is not appropriate due to the nature of the project, undertake any appropriate steps to provide reasonable assurance that the grantee conducted the project in accordance with the terms of the award.
- D. Following these review activities, staff will prepare a written report for the Board. This report will contain a) summary of staff findings, to include certification of expenditures and itemization of variances or irregularities discovered; b) any continuing conditions or requirements which were imposed upon the grantee by the Board in the grant award; and c) the schedule of monitoring and review of the project, which the Trust shall undertake following closure of the grant file.
- E. The Trust Board will formally adopt, or modify and adopt, the final report for each grant. Upon acceptance of the final report, where no corrective action is to be imposed upon the grantee, the grant shall be deemed closed. In the instance of default or other flaws discovered in post-completion review, the grant shall not be deemed closed until the grantee has executed corrective actions as directed by the Board or other settlement is agreed upon and complete. Failure to comply with all

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conditions of the grant, including but not limited to, the management plan or biological inventory as required on land acquisitions and easements may be reason not to close a project.

- F. The Executive Director shall provide written notice of the contents, findings and conclusions of the final report to the grantee.
- G. For grants with a term of more than one year, the Executive Director shall ensure periodic reviews of the project as needed and that such activities and findings be documented in writing in the grant file. The Board shall be informed of any modifications, defaults or extraordinary circumstances pertaining to any grant at any time.
- H. Projects involving real property modification and improvements. Staff is to conduct one site visit on completion of any project of this type to verify the contents of periodic reports submitted by grantees during project implementation. Need for further inspection will be determined in part by the level of investment made by the Trust in the project. For recognition grant projects where no problems are discovered, additional visits are not recommended, and no schedule of correspondence with the grantee need be established. For all other projects of this type (acquisitions and easements), staff is to continue to verify maintenance and conditions with periodic reviews as determined by the Performance Review Committee.
- I. Projects involving the acquisition of personal property. Monitoring follows the Department of Revenues' depreciation schedule for the equipment purchased. Monitoring is conducted primarily by correspondence to ascertain possession and condition of equipment, with random site visits.
- J. Other. Not all projects funded fall within the categories listed above. Certain projects (i.e., event funding, publications, the Arboretum grant) do not present opportunities for follow-up after closure. Staff will use discretion in recommending follow-up steps, if any, as appropriate.

Proposed Date: 2/13/96 Board Action
Adopted Date: 2/13/96
Revised Date: 4/05/07 Board Action

Section VIII: Recognition

A. Donor Recognition for Annual Fund Drives of the Endowment

1. All donors will receive a thank you letter from the honorary chair(s) of the campaign, with an income tax receipt. All donors will receive a token of appreciation of nominal value. Donors of \$250 or more will receive a personal thank-you letter from the Executive Director within 3 weeks of gift posting.
2. Donor addresses will be added to the Trust mailing list to receive the newsletter, annual report and similar materials. Donors will be acknowledged in the annual report of the Endowment Fund. All memorials will be recognized with a special listing in the Endowment Fund annual report.
3. Corporate Sponsors will be credited for contributions in printed materials. The Board may present a plaque recognizing the contributions.
Proposed Date: 2/13/95 Financial Resources Committee
Adopted Date: 2/13/95
Revised Date: 4/3/02

B. Employee Recognition Program

The Nebraska Environmental Trust Fund is governed by a fourteen-member board. Citizen members serve without pay for six-year terms. Five agency directors serve for the duration of their employment tenure with the State of Nebraska.

1. The Board has two officers, a Chair and a Vice-Chair, who are elected annually. The Chair is always to be elected from the citizen appointees serving on the Board. The Board will present a plaque, plate or other similar item of nominal value to the Chair upon the conclusion of his or her term of service in office.
2. At the conclusion of each citizen appointee's term (when not reappointed) the Board will present a plaque, plate or similar item of nominal value in appreciation of his or her service on the Board. The Board may also host a reception or meal to recognize the retiring member's service. The Trust will allot not more than \$20 per person for this event, excluding costs of a speaker, if any.
3. Board Member recognition:
The Trust may request a Nebraska Admiralty for departing board members who have not previously received one. Any departing board member may host her/his own farewell party, in a manner they choose. The Board and staff will not seek donations for gifts, dinners or other commemorations.

Staff may send cards on behalf of the Board for any occasion of condolence or congratulation of which they become aware. No fund shall be established for these costs.

Proposed Date: 9/21/00 Ad-Hoc Committee on Operations
Adopted Date: 11/14/00

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4. Following completion of a grant year, the Trust will present a token of appreciation of nominal value to Board members for their time and energies devoted to grants selection.

Proposed Date: DAS Dept. of Personnel policy approval

Adopted Date: 1/10/95

Revised: 1/30/02

C. Volunteer Recognition

1. The Nebraska Environmental Trust Fund utilizes the volunteer services of between 50 and 75 private citizens, state and federal employees to review grant applications to the Trust for feasibility, potential environmental impact and technical competency. These volunteers comprise the Trust's Technical Advisory Committee. Individuals selected to serve in this capacity must have post-secondary training in a technical field relevant to projects considered by the Trust and have a minimum of five years of professional experience.

Technical advisors may review from one to ten grant applications per cycle, providing evaluations to the Trust Board for consideration in determining eligibility and ranking of applications. Technical advisors agree to abide by a code of conduct, including a conflict of interest provision. Applications to the Technical Advisory Committee must include a resume and description of areas of expertise. Submission of a resume may be waived for employees of government agencies.

- i. The Board may present a certificate and small token of appreciation (valued at less than \$15.00) for this service to members of the Technical Advisory Committee at the conclusion of their participation in a grant cycle.
 - ii. In addition, the Board may host a volunteer banquet or reception to recognize contributions of members of the Technical Advisory Committee. The Trust will allot not more than \$20 per person for this event, excluding costs of a speaker, if any.
2. The Nebraska Environmental Trust Fund utilizes volunteer services in support of its public information and fund development activities. These services may range from participation in focus groups, staffing special events, ad-hoc planning committees, and regional fund development advocacy committees.
 - i. The Board may present a certificate and/or small token of appreciation of nominal value commensurate with the level of participation for this service.
 - ii. The Board may also present a plaque, plate, or similar item of nominal value to committee chairs, special events hosts and others who accept a leadership role in executing the volunteer activity.
 - iii. The Board may host meal functions for these volunteers to facilitate meetings or to recognize contributions. Costs of meals offered to entice individuals to attend meetings (as over the noon hour) will not exceed \$20 per person for lunches or \$25 per person for evening meals.

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- iv. In addition, the Board may host annual volunteer banquets or receptions to recognize contributions of members of ad-hoc planning committees and fund development advocates. The Trust will allot not more than \$20 per person for this event, excluding the costs of a speaker, if any.
3. The Nebraska Environmental Trust Fund accepts contributions from individuals, foundations and corporations in the form of cash, other monetary devices, and in-kind services.
- i. The Board may present a plaque, plate, or similar item of nominal value to donors of gifts of \$2,500 or more. The Board may present a token of appreciation to donors of lesser amounts.
 - ii. The Board may host an annual banquet or reception to recognize contributions of donors. The Trust will allot not more than \$20 per person for this event, excluding the costs of a speaker, if any.

Adopted Date: 11/3/97

Amended: 11/21/01

Amended: 7/31/09

DAS Accounting approval letter (1/30/02)

DAS Administrative Services current approval letter (3/17/14)

Section IX: Trust Staff

A. Staff Selection

The Executive Director is responsible for the selection, supervision and evaluation of Trust staff. S/he sets salary for the Trust staff, consistent with state personnel rules and procedures. The Executive Director should strive to make adjustments consistent with the general practice of state agencies represented on the board in any given year.

Proposed Date: 12/27/01 Legislative Program Evaluation Unit

Adopted Date: 2/13/02

Revised Date: 4/3/02

B. Staff Supervision

The Executive Director approves all routine activities for Trust staff. The Executive Director approves operating expenditures within the guidelines established by the Trust Board and within authority granted by the Nebraska Legislature. The Director of the Nebraska Game and Parks Commission approves routine activities for the Executive Director.

Proposed Date: 12/27/01 Legislative Program Evaluation Unit

Adopted Date: 2/13/02

C. Procedures for Annual Evaluation of Executive Director

1. Each year, following the second quarter meeting of Trust Board, a performance evaluation of the Executive Director will occur using the following format:
 - a.) Staff will distribute an evaluation form and a stamped return envelope addressed to the Board Chairperson to every board member. Board members and the Executive Director will be instructed to complete and return the form to the Chairperson by a date which will allow adequate review and consideration of submitted material by the Executive Committee prior to the third quarter meeting. Forms will be signed, and will be retained in the personnel file of the Executive Director for three years.
 - b.) At the same time, a staff evaluation will be provided to all trust employees, including the Executive Director, with a stamped return envelope addressed to the Board Chairperson with instructions to complete and return the form to the Chairperson by a date which will allow adequate review and consideration of submitted materials by the Executive Committee prior to the third quarter meeting. Staff will be given adequate time during regular work hours to complete the evaluation.
2. The Chairperson or the Chairperson's designee will transcribe verbatim, the completed evaluations onto a common report and distribute to each member of the Executive Committee.

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3. The Executive Committee will meet prior to the third quarter meeting of the board to discuss the submitted evaluations. The Committee will develop a recommendation on the evaluation outcome for ratification by the board. The Committee will recommend any salary adjustment and timetable for the Executive Director as appropriate for ratification by the board at its third quarter meeting.
4. The Committee will provide a summary of the board and staff evaluations to each member of the board and the Executive Director; and meet with the Executive Director to discuss comments and recommendations prior to presenting the recommendations to the board.
5. All board members have access to the executive director's personnel file, held by the Board Chairperson. The Executive Director may review the evaluation forms submitted by the Board, and may review the staff evaluation comments en masse without distinction of the submitter.
6. An evaluation following the format described here may occur at other times appropriate due to the hiring of a new Executive Director.

Proposed Date:	12/27/01	Legislative Program Evaluation Unit
Adopted Date:	5/20/02	Board Action
Revised Date:	7/2/07	Executive Committee
	2/7/08	Board Action

D. Policy on Delegation of Authority in Absence of Executive Director

The Executive Committee shall have the authority to name an interim director for up to 30 calendar days. The full Board shall meet to take action for any absence of the Executive Director for more than 30 calendar days.

Proposed Date:	7/20/07	Board Action
Adopted Date:	7/20/07	Board Action

Section X: Public Comment Process

A. Public Comment

1. At Board Meetings

Public Comment may be offered on any agenda item including grant applications by completing the sign-in sheet available at meetings. The sign-in sheet requires the speaker to indicate which agenda item they wish to comment on. Those registered will be called on as each agenda item is addressed. The public will be allowed to comment on pending grant applications or any other matter not on the agenda during the Public Comment and Good of the Order portion of the meeting. Signing in prior to the meeting is not required. The person chairing the meeting will call on those wishing to speak. Comments made at this time will not be incorporated into the minutes of the meeting nor incorporated into a Public Hearing Packet. The board may implement time limits on speakers.

The board may call upon members of the audience for any agenda item where the audience member may have specific knowledge or expertise for the topic at hand. The audience member is not compelled to answer the question and may decline.

2. In writing

Written comments on any topic being considered by the board, including grant proposals is allowed at any time. Written comments submitted to the Trust office will be forwarded to the board as part of the next board packet, provided that the information is submitted to the Trust three weeks prior to the next board meeting. At the determination of staff, any written comments that appear to augment or modify a grant application will be given to the grants committee for a ruling. If the grants committee determines that the written documents are attempting to augment or modify a grant the written comments will be returned to the writer and not considered by the grants committee or the board

Proposed Date: 4/5/04 Grants Committee

Adopted: 4/5/04

Revised: 11/1/14

B. Public Records Policy

The public is welcome to review the public records of the Nebraska Environmental Trust. Requests can be faxed to 402-471-8233, emailed to info@environmentaltrust.org, or mailed to the following address:

Nebraska Environmental Trust
700 South 16th Street
P.O. Box 94913
Lincoln, NE 68509-4913

File reviews may be scheduled by appointment by calling, 402-471-5409.

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Written requests for information or photocopies are processed within four business days. If the request is extensive or difficult to process within four business days, the Nebraska Environmental Trust will provide the requester with a written explanation, a good faith estimated completion date, and an estimated charge for photocopies. The requester may then modify or prioritize the request.

All file reviews are conducted within the Nebraska Environmental Trust, Lincoln office.

The Nebraska Environmental Trust will photocopy documents upon request. The Nebraska Environmental Trust has established the following rates for photocopying:

1-10 copies – no charge

Over 10 copies – 10 cents per page (11th copy is \$1.10) plus Nebraska sales tax.

Requests will be assessed photocopying charges listed above, plus postage, plus Nebraska sales tax.

The public may bring photocopy equipment to Nebraska Environmental Trusts office and copy documents at their own expense.

The agency may require a deposit before fulfilling a request for photocopies, if estimated photocopy charges exceed \$50. Payment of delinquent accounts for copies previously provided may be required to obtain additional photocopies. In addition, advance payment may be required if an individual or an entity has been delinquent in payment for copies previously provided.

Some documents that the department deems to have broad appeal have been mass-produced. These items are free to the public and include brochures, annual reports, rules and regulations, news releases and other documents.

Requests for research are beyond the scope of the public records statute.

Information requests may be sent by electronic format if the information is already in an electronic format. Information may be sent by e-mail, or by mail using recordable disc, or other mass storage device. Requests will be provided at no charge to the requestor or at the prevailing rate allowed by the Nebraska Attorney General, whichever is greater. The requestor will be notified of the potential charge in advance so they may modify their request. The request must be within reason and will depend on the amount of information requested.

Proposed Date: 2/8/2006 Legislative Committee

Adopted Date: 2/8/2006

Revised: 11/1/14