

AGENDA

Nebraska Environmental Trust Board
First Quarter Meeting
Thursday, February 5, 2026
1:30 PM

Nebraska Environmental Trust
Telegraph Lofts West
2077 N St, Suite 310, Lincoln, NE

1. Call to Order
 - a. Roll call
 - b. Verify Quorum
 - c. Notice of Meeting: Published Sunday, January 25, 2026
 - d. Notification of Open Meetings Act Posting
2. Consent Agenda
 - a. Approval of January 8, 2026, Board Meeting Minutes
 - b. Financial Reports
 - c. Approval to set aside Financials for Audit
 - d. Grant Administration Report
3. Public Comment
4. Nebraska State Lottery Report
5. Board Development
 - a. Accountability and Disclosure – Conflicts of Interest Statement & Reporting
 - b. Executive Director’s Evaluation Update
6. Habitat for Humanity Sale of Property funded by NET
7. Five Year Funding Category Review – Updates to Current Categories
8. Legislative Committee Report and Positions on Bills Affecting NET
9. Policy Discussion and Updates – Section VI. A. Bidding Policy
10. Proposed Special Ad Hoc Committees
 - a. Ranking and Scoring Ad Hoc Committee
 - b. Real Property Improvement Ad Hoc Committee
11. Next Meeting: Thursday, May 7, 2026, Telegraph Lofts West, 2077 N St, Suite 310, Lincoln, NE 68510, 1:30 p.m.
12. Adjourn

**This agenda contains a list of subjects known at the time of its distribution on January 15, 2026. A current copy is kept on file at the offices of the Nebraska Environmental Trust, 2077 N St, Suite 310, Lincoln, NE 68510. Except for items of an emergency nature, the agenda will not be altered later than 24 hours before the scheduled commencement of the meeting. Public comment may be offered on topics within the purview of the Board on any item before the Board by completing the sign-in sheet available at the meeting. The time for each speaker should not exceed 3 minutes.

Consent Agenda

Item #: 2

Object: To implement a consent agenda

Contact Person: Holly Adams

For: ACTION

Attachment: 36 pages

BACKGROUND

The consent agenda includes a list of routine, uncontroversial items that can be approved in a single motion, with no discussion and a single vote.

EXPLANATION

A consent agenda streamlines the approval of regular and routine agenda items and allows the Board to focus on more substantive issues. For a consent agenda to work, it is essential that all members review the items before the meeting. Although a member may request a consent agenda item to be moved to the regular agenda for discussion during a meeting, it is best to bring issues to the attention of the Executive Director before the meeting. The item can be placed on the regular agenda if further discussion is needed.

Consent Agenda Items:

a. January 8, 2026, Board Meeting Minutes

Members may request corrections to unapproved minutes before the day of the meeting. If a correction is made, the draft minutes will be recirculated to the Board.

b. Financial Reports (Informational)

FY 2025-26 NET Budget Report, as of December 31, 2025 – Budgeted amount and fiscal year-to-date expenditures from the Environmental Trust Fund. The “Remaining” and “% Spent” columns show the relation of the line-item expense to the planned budget amount as of December 31, 2025, for the fiscal year ending on June 30, 2026. The total expenditures cannot exceed the total authority (appropriation) for operating expenses.

October 2025 – December 2025 Budget Status Reports - Monthly reports generated from the state financial system, providing detailed information for expenditures and revenue for the Environmental Trust Fund.

Grant Disbursement Report - Disbursement for open grants as of January 15, 2026.

Nebraska Lottery Proceeds Allocation Report – Quarterly report for the period ending December 31, 2025, detailing the distribution of allocation proceeds from the Nebraska Lottery to various funds.

c. Approval to set aside Financials for Audit

As revenue and expenditures have already occurred, setting aside financials for an audit more accurately reflects the Board's approval of the financial reports.

d. Grant Administration Report

Includes late reports, staff-approved budget modifications, and additional updates from the Grants Administrator.

PROPOSAL

To utilize a consent agenda to enhance meeting productivity, engage members, and create more time for strategic discussions that require debate and deliberation.

Recommended motion: “I move to approve the Consent Agenda.”

DRAFT MINUTES

Nebraska Environmental Trust Board
Special Meeting
Thursday, January 8, 2026
1:30 p.m.

1. Chair Quandahl called the meeting of the Nebraska Environmental Trust Board (NET) to order at 1:30 p.m. in Suite 310, 2077 N St, Lincoln, Nebraska.
Advanced notice of the meeting and public hearing was published in the Lincoln Journal Star on December 27, 2025. The agenda and documents to be considered at the meeting were provided. The Open Meetings Act was posted near the meeting room entrance and on the Nebraska Environmental Trust website.

Roll call was conducted, and a quorum was present.

Members Present (11):

District I: James Hellbusch, Columbus; Ted Vasko, Papillion

District II: Garfield Coleman, Omaha; Roger Helgoth, Omaha; Chair Mark Quandahl, Omaha

District III: Josh Andersen, Edgar; Rodney Christen, Steinauer

State Agency Representatives: Matt Manning, Chief Water Officer, Nebraska Department of Water, Energy and Environment; Tim McCoy, Director, Nebraska Game & Parks Commission; Ashley Newmyer, Director, Nebraska Department of Health and Human Services, Division of Public Health; Sherry Vinton, Director, Nebraska Department of Agriculture

Members Absent (3):

District I: Jeff Kanger, Lincoln

District III: Eric Hansen, North Platte

State Agency Representatives: Jesse Bradley, Director, Nebraska Department of Water, Energy and Environment

Staff Present: Holly Adams, Executive Director; Lana Merani, Grants Administrator; Madison Moe, Grants Assistant; Karen Plautz-Castro, Administrative Specialist

2. Consent Agenda

Background on Consent Agenda Items

The consent agenda included November 6, 2025, Board meeting minutes.

Motion by Vasko, seconded by Andersen, "I move to approve the consent agenda."

Voting Aye: Christen, Coleman, Helgoth, Hellbusch, Manning, McCoy, Newmyer, Vasko, Vinton, Andersen, Quandahl

Absent: Bradley, Hansen, Kanger

11 Voted Aye. Motion carried.

3. Public Comment

Alex McKiernan, SE Nebraska, Farmer/Rancher, Commended NET for their fair grant processes which have minimized arbitrary actions. He encouraged consistent grant scoring year to year and feels that NET should consider funding all grants which scored above 27.7.

Shelly Kelly, Broken Bow, Sandhills Task Force Director, commented that over the past several years the NET grant application process has become more manageable, and NET has encouraged applications. She supported the consistent use of scoring criteria from year to year.

4. Public Hearing on Proposed Eligibility Recommendations for the 2026 Grant Cycle

As presiding officer, Chair Quandahl opened the public hearing at 1:40 p.m. to accept testimony on the proposed funding list for the 2026 Grant Cycle under consideration by the Nebraska Environmental Trust Board, pursuant to Neb. Rev. Stat. §§ 81-15,167 through 81-15,176.

55 written records were received from the public and distributed to the Board prior to the meeting. 5 individuals appeared in-person before the Board to testify during the public hearing.

Testimony During Hearing

Kimberly Carroll Steward, Lincoln – Nebraska Recycling Council (NRC)

Kimberly Steward spoke in support of the Recycling Equipment Grant (REG), NET application 26-146. This grant leverages local investment, builds infrastructure and extends essential services to communities that would otherwise be left out and urges the Board to fund their project.

Grace Baron, Lincoln, Nebraska Recycling Council (NRC) Program Director,

The Recycling Equipment Grant (REG) provides funds to acquire recycling equipment which can be limiting factor in rural communities. REG provides recycling equipment for non-profits and businesses to help conserve resources, lower greenhouse emissions and decrease landfill/waste pollution.

Matt Bailey, Schuyler, Shell Creek Watershed Improvement Group (SCWIG) Member.

SCWIG is a group of landowners, producers and other stakeholders from Boone, Madison, Platte and Colfax counties in Nebraska. Their primary focus is to reduce flooding and improve water quality. SCWIG understands that NET's grant application is a competitive process and intends to seek feedback and guidance from NET and plans to reapply for this grant in the future.

Sam Nieman, Gretna, Hillside Solutions, Community Partnership Sustainability Strategist.

Spoke for funding of the Recycling Equipment Grant (REG) NET application 26-146. The REG grant program provided by the Nebraska Recycling Council funds recycling equipment utilized by Hillside Solutions. The work they do with grant-funded equipment directly aligns with the mission of NET.

Mike Murphy, Valentine, Middle Niobrara Natural Resource District, NET application 26-121.

Spoke on behalf of the grant for the MNNRD educational complex located in north central Nebraska. While the MNNRD is aware that the Governor is discussing potential budget cuts, Murphy noted the Governor also wants to leverage federal dollars and funds more effectively. Murphy encouraged the Board to utilize funds currently available for environmental purposes instead of losing that opportunity since unused funding may be repurposed elsewhere into the state budget.

The public hearing concluded at 1:58 p.m.

5. Grants Committee Report and Recommendations: Award of 2026 Grants

At the NET Board Meeting held on November 6, 2025, the Board approved the Grants Committee eligibility recommendations. The six members of the Grants Committee independently scored the eligible applications (71). The Grants Committee then met on December 11, 2025, and recommended funding for applications with a minimum average score of 30 points or higher. The projects are listed in rank order score on pages 5-1 to 5-3, and include the recommendations for funding amounts.

Further discussion among the Board on how the Grants Committee used quantitative measures to define the data. It was noted there will be variability of the average application score from year to year. Also, NET uses a competitive grant process, and this year the bell curve method was utilized as a visual tool to demonstrate the overall distribution of scores and to highlight disparities/gaps between applications.

Motion by Coleman, seconded by Andersen, "As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letters and contracts: 26-120, 26-145, 26-172, 26-126, and 26-108."

Discussion: None.

Voting Aye: Christen, Coleman, Helgoth, Hellbusch, Manning, Newmyer, Vasko, Vinton, Andersen Quandahl

Abstaining: McCoy

Absent: Bradley, Hansen, Kanger

10 Voted Aye. 1 Abstained. Motion carried.

Motion by Coleman, seconded by Andersen, "As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letter and contract: 26-14."

Discussion: None.

Voting Aye: Coleman, Helgoth, Hellbusch, McCoy, Newmyer, Vasko, Vinton, Andersen, Christen, Quandahl

Abstaining: Manning

Absent: Bradley, Hansen, Kanger

10 Voted Aye. 1 Abstained. Motion carried.

Motion by Coleman, seconded by McCoy, "As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letters and contracts: 26-109, 26-166, 26-134, 26-107, 26-113, 26-168, 26-157, 26-140, 26-160, 26-112, 26-106, 26-122, 26-114, 26-131, 26-137, 26-115, 26-117, 26-151, 26-161, 26-116, 26-149, 26-148, 26-102, 26-170, 26-150, 26-164, 26-169, 26-143, 26-165, 26-138, 26-163, 26-139, 26-162, 26-123, 26-136, 26-147, 26-154, 26-130, 26-173, 26-133, 26-124, 26-125, 26-128, 26-110, 26-105, 26-171 and 26-167."

Discussion: None.

Voting Aye: Helgoth, Hellbusch, Manning, McCoy, Newmyer, Vasko, Vinton, Andersen, Christen, Coleman, Quandahl

Absent: Bradley, Hansen, Kanger

11 Voted Aye. Motion carried.

The Board took a break from 2:11 p.m to 2:14 p.m.

6. UNL Public Policy Center Report on 5-Year Funding Category Review

Executive Director Adams briefly described the five-year requirement for reviewing NET’s funding categories. Kurt Mantonya and Grant Van Robays from the UNL Public Policy Center organized and facilitated the review process, secured venues and published meeting notices in early November 2025. During the following weeks, in-person meetings were held in Districts 1, 2, and 3 (November 18–20, 2025) which were followed by a virtual session held on December 2, 2025. Mantonya summarized these meetings into a report and presented their findings to the Board. Chair Quandahl thanked both Mantonya and Robays for completing the report in a timely and efficient matter which was the overall opinion of the Board. It was suggested that future meetings could be held further north and west within Districts 2 and 3, but it was acknowledged that the two-week timeline between setting and holding the meetings led to certain accommodations being made without circumventing state statutes. Alternative meeting locations will be taken into consideration for the next five-year review. Additional discussion regarding the distribution of lottery funds designated for education, climate change, lottery sales and a historical five-year funding snapshot was brought forward for consideration. Executive Director Adams plan to resend the 2025 UNL Public Policy Report, along with a copy of the January 8, 2026, presentation and the archived 2020 five-year category review report to NET Board members for additional review. An agenda item will be added to the next NET Board meeting for the purpose of reviewing the proposed revisions to the category descriptions as identified in the UNL Public Policy report. An invitation will be extended to Brian Rockey, Nebraska Lottery Director to speak at the next NET Board meeting to address lottery related inquiries.

7. Basic Grant Contract updates

In 2022, the NET Trust Committee and the Center for Operational Excellence worked to streamline NET processes. One of the improvements was to update the contractual grant requirements and complete an annual review of the contract. A copy of the current contract with proposed updates was included in the January 8, 2025 Board packet, (pages 7-1 to 7-13). The proposed contract revisions are meant to fix grammar errors, add clarification, remove redundancies and to better align contractual language ,with current NET policies.

Motion by Vasko, seconded by Coleman “I move that the NET Board approves the standard conditions grant contract for grant awards and that the Executive Director shall have discretion to negotiate specific conditions as allowed in Title 137, Chapter 8.”

Discussion: The grant contract from 2002 was updated approximately 4 years ago to better reflect the policies and procedures of the Board. Since then, annual reviews of this contract have been conducted to drive continuous improvement, making it easier for grantees to understand and for NET staff to administer. Executive Director Adams confirmed that language for multi-year projects is included in the contract to ensure applicants stay on schedule. Chair Quandahl added that it is possible to make amendments or addendums which to ad hoc contract changes which occur outside of the typical grant review process.

Amended motion by Manning, agreement by Vasko, and seconded by Hellbusch, “to change the word ‘reasonable’ to ‘responsible’ in the second paragraph on page 7-9.”

Voting Aye: Helgoth, Hellbusch, Manning, McCoy, Newmyer, Vasko, Vinton, Andersen, Christen, Coleman, Quandahl

Absent: Bradley, Hansen, Kanger

11 Voted Aye. Motion carried

Discussion: Board members inquired if NET’s contractual services policies are similar to DAS (Division of Administrative Services) rules for bidding and dollar limitations. Executive Director Adams stated that the NET bidding policy requires three bids for contractual services costing \$20,000 or more, and the proposed contract will apply to the current awardees. It was agreed the NET strives to be good stewards of the Trust Fund, and a historical perspective is needed before making further policy changes. The Board choose to vote on the proposed revisions to the NET grant contract as is, but agreed to have further discussion regarding NET’s bidding policies at the next NET Board meeting scheduled on February 5, 2026.

Original Motion as amended by Vasko, seconded by Coleman “I move that the NET Board approves the standard conditions grant contract and changes the word ‘reasonable’ to ‘responsible’ in the second paragraph on page 7-9, for grant awards and that the Executive Director shall have discretion to negotiate specific conditions as allowed in Title 137, Chapter 8.”

Voting Aye: Hellbusch, Manning, McCoy, Newmyer, Vasko, Vinton, Andersen, Christen, Coleman, Helgoth, Quandahl

Absent: Bradley, Hansen, Kanger

11 Voted Aye. Motion carried.

8. Directors Report

It was requested that Board members are not utilizing the index tabs from their Board packet, to please pull the tabbed index sheets out and return them to NET staff for reuse.

9. Next Meeting

Thursday, February 5, 2026, at Nebraska Environmental Trust, 2077 N St, Suite 310, Lincoln, NE 68510, 1:30 p.m

10. Adjourn

Chair Quandahl adjourned the meeting at 2:49 p.m.

Holly Adams
Executive Director

NEBRASKA ENVIRONMENTAL TRUST
BUDGET REPORT

Month of the fiscal year (As of 12/31/2025)

50% of Fiscal Year

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
510000 PERSONAL SERVICES								
	511100	Permanent Salaries - Wages	\$ 356,222.00	\$ 93,516.62	\$ -	\$ 262,705.38	26%	
	511200	Temporary Salaries - Wages	\$ 6,079.00	\$ -	\$ -	\$ 6,079.00	0%	
	511300	Overtime Payments - Bonuses	\$ -	\$ -	\$ -	\$ -	0%	
	511700	Employee Bonuses	\$ -	\$ -	\$ -	\$ -	0%	
	511800	Compensatory Time Paid	\$ -	\$ -	\$ -	\$ -	0%	
	512100	Vacation Leave Expense	\$ -	\$ 6,463.30	\$ -	\$ (6,463.30)		NOTE *4
	512200	Sick Leave Expense	\$ -	\$ 4,501.60	\$ -	\$ (4,501.60)		NOTE *4
	512300	Holiday Leave Expense	\$ -	\$ 6,264.63	\$ -	\$ (6,264.63)		NOTE *4
	512400	Military Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512500	Funeral Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512600	Civil Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512700	Injury Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	515100	Retirement Plans Expense	\$ 26,717.00	\$ 8,292.76	\$ -	\$ 18,424.24	31%	
	515200	FICA Expense	\$ 27,716.00	\$ 8,190.93	\$ -	\$ 19,525.07	30%	
	515400	Life & Accident Ins Expense	\$ -	\$ -	\$ -	\$ -	0%	
	515500	Health Insurance Expense	\$ 61,176.00	\$ 9,690.72	\$ -	\$ 51,485.28	16%	
	516300	Employee Assistance Program	\$ 63.00	\$ 55.81	\$ -	\$ 7.19	89%	*2
	516400	Unemployment Comp Ins Expense	\$ -	\$ -	\$ -	\$ -	0%	
	516500	Worker's Compensation	\$ 4,745.00	\$ 1,171.69	\$ -	\$ 3,573.31	25%	
PERSONAL SERVICES TOTAL			\$ 482,718.00	\$ 138,148.06	\$ -	\$ 344,569.94	29%	*1
520000 OPERATING EXPENSES								
G	521100	Postage Expense	\$ 700.00	\$ 244.01	\$ -	\$ 455.99	35%	
G	521300	Freight Expense	\$ -	\$ -	\$ -	\$ -	0%	
G	521400	CIO Charges	\$ 17,860.00	\$ 8,680.41	\$ -	\$ 9,179.59	49%	
G	521412	Com Expense - Voice/Data	\$ 3,375.00	\$ 692.09	\$ -	\$ 2,682.91	21%	
P	521500	Publication & Print Expense	\$ 3,500.00	\$ 1,133.60	\$ 75.72	\$ 2,290.68	32%	*7
P	521501	Publication	\$ -	\$ -	\$ -	\$ -	0%	
P	521502	Printing	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
P	521503	Advertising	\$ 1,000.00	\$ 77.45	\$ -	\$ 922.55	8%	
P	521900	Awards Expense	\$ 250.00	\$ 213.21	\$ -	\$ 36.79	85%	
G	522100	Dues & Subscription Expense	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
G	522200	Conference Registration	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0%	
G	522900	Employee Parking Expense	\$ -	\$ -	\$ -	\$ -	0%	
G	523000	Volunteer Expenses	\$ -	\$ -	\$ -	\$ -	0%	
F	523201	Gas and Heating Fuels	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	0%	
F	523202	Electricity	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
F	523203	Water	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	0%	
F	523204	Sewer	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
F	523219	Other Utility	\$ -	\$ -	\$ -	\$ -	0%	
G	524600	Rent Expense - Buildings	\$ 72,435.00	\$ 37,124.52	\$ -	\$ 35,310.48	51%	
G	524700	Rent Expense - Other Real Property	\$ 400.00	\$ -	\$ -	\$ 400.00	0%	
G	524900	Rent Expense - Depreciation Surch	\$ -	\$ -	\$ -	\$ -	0%	
G	525100	Rent Expense - Office Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	525200	Rent Expense - Data Proc Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	525400	Rent Expense - Communication Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	525500	Rental Expense - Other Per Prop	\$ -	\$ -	\$ -	\$ -	0%	
F	525556	Rent Exp-Construction Equipment	\$ -	\$ -	\$ -	\$ -	0%	
F	526100	Rep & Maint - Real Property	\$ 50,355.00	\$ -	\$ -	\$ 50,355.00	0%	
F	526101	Building Structure - Maint & Repair	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
G	526102	Land Maint and Repair	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
G	527100	Rep & Maint - Office Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	527200	Rep & Maint - Motor Vehicle	\$ 1,200.00	\$ 66.57	\$ -	\$ 1,133.43	6%	
G	527400	Rep & Maint - Data Proc Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	527500	Rep & Maint - Comm Equip	\$ -	\$ -	\$ -	\$ -	0%	
F	527600	Repair & Maint - House Inst Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	527700	Repair & Maint - Photo/Media	\$ -	\$ -	\$ -	\$ -	0%	
G	527800	Repair & Maint - Other Property	\$ -	\$ -	\$ -	\$ -	0%	
G	531100	Office Supplies Expense	\$ 4,000.00	\$ 515.62	\$ -	\$ 3,484.38	13%	
G	531101	IT Supplies	\$ 300.00	\$ -	\$ -	\$ 300.00	0%	
G	532100	Non-Capitalized Equip Pur	\$ 1,000.00	\$ 300.00	\$ -	\$ 700.00	30%	
G	532200	Personal Computing Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	532280	Video Equip	\$ -	\$ -	\$ -	\$ -	0%	
P	533101	Clothing	\$ -	\$ 389.67	\$ -	\$ (389.67)		NOTE *6
F	533132	Sanitation - Janitorial	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	533133	Food Service Institutional	\$ -	\$ -	\$ -	\$ -	0%	
G	533900	Food Expense	\$ 500.00	\$ 77.43	\$ -	\$ 422.57	15%	
F	534500	Agricultural Supplies	\$ 25.00	\$ -	\$ -	\$ 25.00	0%	
P	534600	Ed & Recreational Supplies	\$ 200.00	\$ 15.13	\$ -	\$ 184.87	8%	
G	534700	Eng Tech & Comm Sup Exp	\$ -	\$ -	\$ -	\$ -	0%	
F	534800	Const & Maint Supp Expense	\$ -	\$ -	\$ -	\$ -	0%	*5
F	534900	Miscellaneous Supplies Expense	\$ 1,000.00	\$ 44.99	\$ -	\$ 955.01	4%	
G	534950	Computer Hardware <\$1,500	\$ -	\$ -	\$ -	\$ -	0%	
G	538100	Vehicle & Equip Supp Exp	\$ 2,200.00	\$ 125.28	\$ -	\$ 2,074.72	6%	
G	538182	Licensed Motor Vehicle Supplies	\$ 100.00	\$ 8.46	\$ -	\$ 91.54	8%	
F	539100	Indirect Cost Allowance	\$ 9,605.00	\$ -	\$ -	\$ 9,605.00	0%	
G	541100	Accounting & Auditing Services	\$ 57,445.00	\$ 30,841.14	\$ -	\$ 26,603.86	54%	*2
G	541200	Purchasing Assessment	\$ 270.00	\$ 4.67	\$ -	\$ 265.33	2%	*2
G	541600	Gross Proceeds Legal Expense	\$ -	\$ 677.39	\$ -	\$ (677.39)		NOTE *5
G	541700	Legal Related Expenses	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0%	
G	542100	SOS Temporary Services - Personnel	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0%	
F	542500	Eng & Arch Services	\$ -	\$ -	\$ -	\$ -	0%	
G	543100	IT Consulting - Applications	\$ 50,000.00	\$ 15,350.00	\$ -	\$ 34,650.00	31%	
G	543200	IT Consulting - HW/SW Supp	\$ -	\$ -	\$ -	\$ -	0%	
G	543300	IT Consulting - Other	\$ 5,200.00	\$ 2,498.43	\$ -	\$ 2,701.57	48%	
G	543500	Management/Consultant Services	\$ -	\$ 15,000.00	\$ -	\$ (15,000.00)		NOTE *8
G	547100	Educational Services	\$ -	\$ -	\$ -	\$ -	0%	
P	547101	Media/Advertising Services	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	0%	

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
F	548500	Lawn/Landscape/Snow Removal	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
F	548600	Pest Control	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
G	548700	Refuse/Recycling	\$ 650.00	\$ -	\$ -	\$ 650.00	0%	
F	548800	Fire Extinguishers	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
F	549100	Laundry Services	\$ -	\$ -	\$ -	\$ -	0%	
F	549200	Janitorial/Security Services	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	0%	
F	549500	Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ -	0%	
F	549600	Construction Services	\$ -	\$ -	\$ -	\$ -	0%	
G	554900	Other Contractual Services	\$ 17,388.00	\$ 16,338.00	\$ -	\$ 1,050.00	94%	
F	554901	Mgmt Consultant Services (Security)	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0%	
P	555100	Date Proc Softw Lic Fee	\$ -	\$ -	\$ -	\$ -	0%	
G	555200	Software - New Purchases	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
G	555340	Software - COTS Maintenance	\$ 3,060.00	\$ 1,035.00	\$ -	\$ 2,025.00	34%	
G	555540	Software - SAAS Maintenance	\$ 1,500.00	\$ 1,276.54	\$ -	\$ 223.46	85%	*2
G	556100	Insurance Expense	\$ 2,600.00	\$ 193.55	\$ -	\$ 2,406.45	7%	
G	556300	Surety & Notary Bonds	\$ 50.00	\$ 24.65	\$ -	\$ 25.35	49%	
F	557100	Alley Assessment	\$ 1,065.00	\$ -	\$ -	\$ 1,065.00	0%	
G	559100	Other Operating Expense	\$ 200.00	\$ -	\$ -	\$ 200.00	0%	
OPERATING EXPENSES TOTAL			\$ 357,933.00	\$ 132,947.81	\$ 75.72	\$ 224,909.47	37%	

570000 TRAVEL EXPENSES								
T	571100	Lodging	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
T	571600	Meals - Not Travel Status	\$ 400.00	\$ -	\$ -	\$ 400.00	0%	
T	571800	Meals - Travel Status	\$ -	\$ -	\$ -	\$ -	0%	
T	571900	Meals - One Day Travel	\$ -	\$ -	\$ -	\$ -	0%	
T	572100	Commercial Transportation	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0%	
T	573100	State Owned Transportation	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
T	574500	Personal Vehicle Mileage	\$ 4,700.00	\$ 1,787.80	\$ -	\$ 2,912.20	38%	
T	574600	Contractual Serv - Travel Expense	\$ -	\$ -	\$ -	\$ -	0%	
T	574700	Volunteer Travel Expense	\$ -	\$ -	\$ -	\$ -	0%	
T	575100	Miscellaneous Travel Expense	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
TRAVEL EXPENSES TOTAL			\$ 9,500.00	\$ 1,787.80	\$ -	\$ 7,712.20	19%	

580000 CAPITOL OUTLAY								
F	581200	Buildings	\$ -	\$ -	\$ -	\$ -	0%	
G	583000	Furniture & Office Equipment	\$ -	\$ -	\$ -	\$ -	0%	
P	583300	Computer Hardware Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	583470	Personal Computing Equipment	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0%	
G	584200	Vehicles & Vehicle Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	584800	Libraries & Museums	\$ -	\$ -	\$ -	\$ -	0%	
P	586901	Photo/Media Equipment	\$ -	\$ -	\$ -	\$ -	0%	
F	586902	Household/Institution Equip	\$ -	\$ -	\$ -	\$ -	0%	
CAPITOL OUTLAY TOTAL			\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0%	

SUB-TOTAL: 51, 52-55, 57, & 58			\$ 852,651.00	\$ 272,883.67	\$ 75.72	\$ 579,691.61	32%	
---	--	--	----------------------	----------------------	-----------------	----------------------	------------	--

TRANSFER TO ENDOWMENT								
Title 137: 1-002 & 3-003.03			\$ -	\$ -	\$ -	\$ -	0%	
ENDOWMENT TRANSFER TOTAL			\$ -	\$ -	\$ -	\$ -	0%	

590000 GOVERNMENT AID								
	599161	Distribution of Aid	\$ 58,177,336.83	\$ 7,701,408.98	\$ -	\$ 50,475,927.85	13%	*3
	599300	1099-AID-INCOME	\$ -	\$ -	\$ -	\$ -	0%	*3
GOVERNMENT AID TOTAL			\$ 58,177,336.83	\$ 7,701,408.98	\$ -	\$ 50,475,927.85	13%	

BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 59,029,987.83	\$ 7,974,292.65	\$ 75.72	\$ 51,055,619.46	14%	
---	--	--	-------------------------	------------------------	-----------------	-------------------------	------------	--

Board Summary								
Primary	Sub	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
Personnel	Direct Personnel & Benefits		\$ 482,718.00	\$ 138,148.06	\$ -	\$ 344,569.94	29%	
Operating								
G	Grant	Operation Costs for Grant Making	\$ 266,183.00	\$ 131,073.76	\$ -	\$ 135,109.24	49%	
P	PR	Public Relations primarily Grant Making	\$ 7,150.00	\$ 1,829.06	\$ 75.72	\$ 5,245.22	26%	
F	Ferg	Operation Costs for Ferguson	\$ 84,600.00	\$ 44.99	\$ -	\$ 84,555.01	0%	
T	Travel	Travel Costs for Grant Making	\$ 9,500.00	\$ 1,787.80	\$ -	\$ 7,712.20	19%	
Capital								
G	Grant	Capital Costs for Grant Making	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0%	
P	PR	Public Relations primarily Grant Making	\$ -	\$ -	\$ -	\$ -	0%	
F	Ferg	Capital Costs for Ferguson	\$ -	\$ -	\$ -	\$ -	0%	
Sub Total Categories Above			\$ 852,651.00	\$ 272,883.67	\$ 75.72	\$ 579,691.61	32%	
Endowment Transfer to Endowment Fund			\$ -	\$ -	\$ -	\$ -	0%	
Gov Aid Grants			\$ 58,177,336.83	\$ 7,701,408.98	\$ -	\$ 50,475,927.85	13%	
BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 59,029,987.83	\$ 7,974,292.65	\$ 75.72	\$ 51,055,619.46	14%	

All expenses were as expected with the following notes.

- *1 The Personal Services salary/leave expenditure limitation (applicable to codes 511100-512700) is set by a legislative appropriations bill.
- *2 Expenses for the entire fiscal year are paid up front.
- *3 Grant funds are appropriated under Acct. Code 599161. Reimbursements to "for-profit organizations" are paid using Acct. Code 599300 1099-AID-INCOME.
- *4 Leave is budgeted under Permanent Salaries as part of PSL. Amounts in "Authority" column are certified encumbrances from the prior FY. See "SpentYTD" column.
- *5 Budgeted amount for FY 2025-26 for code 541600 was added to code 541700 by NGPC
- *6 No \$ Budgeted for Account 533101; Clothing
- *7 \$75.72 IBT from NE Print Shop posted on Dec BSE Report only. Not posted on Dec GL Report. \$75.52 placed as outstanding transaction.
- *8 New Executive Director Search by Consultant authorized by NET Board 2Q25

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP		107.24	1,186.15	0.00		1,186.15-
Major Account 520000 Total	0.00	107.24	1,186.15	0.00	0.00	1,186.15-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>107.24</u>	<u>1,186.15</u>	<u>0.00</u>	<u>0.00</u>	<u>1,186.15-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		107.24	1,186.15	0.00		1,186.15-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>107.24</u>	<u>1,186.15</u>	<u>0.00</u>	<u>0.00</u>	<u>1,186.15-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		4,339.55-	15,219.73-	0.00		15,219.73
481200 GAIN OR LOSS-SALE OF INV		35,046.69-	134,201.63-	0.00		134,201.63
484100 OPERATING DONATIONS & CO		15.20-	15.20-	0.00		15.20
Major Account 480000 Total	0.00	39,401.44-	149,436.56-	0.00	0.00	149,436.56
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFERS IN			6,014,008.00-	0.00		6,014,008.00
Major Account 490000 Total	0.00	0.00	6,014,008.00-	0.00	0.00	6,014,008.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>39,401.44-</u>	<u>6,163,444.56-</u>	<u>0.00</u>	<u>0.00</u>	<u>6,163,444.56</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		39,401.44-	6,163,444.56-	0.00		6,163,444.56
BUDGETED REVENUE TOTAL	0.00	39,401.44-	6,163,444.56-	0.00	0.00	6,163,444.56

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	356,222.00	20,663.48	61,768.18	17.34		294,453.82
511200 TEMPORARY SALARIES-WAGE	6,079.00			0.00		6,079.00
512100 VACATION LEAVE EXPENSE		736.53	4,611.13	0.00		4,611.13-
512200 SICK LEAVE EXPENSE		1,120.39	3,301.03	0.00		3,301.03-
512300 HOLIDAY LEAVE EXPENSE		957.60	3,391.83	0.00		3,391.83-
Personal Services Subtotal	362,301.00	23,478.00	73,072.17	20.17	0.00	289,228.83
515100 RETIREMENT PLANS EXPENSE	26,717.00	1,758.07	5,471.69	20.48		21,245.31
515200 FICA EXPENSE	27,716.00	1,753.54	5,409.15	19.52		22,306.85
515500 HEALTH INSURANCE EXPENSE	61,176.00	1,490.88	5,963.52	9.75		55,212.48
516300 EMPLOYEE ASSISTANCE PRO	63.00	55.81	55.81	88.59		7.19
516500 WORKERS COMP PREMIUMS	4,745.00	1,171.69	1,171.69	24.69		3,573.31
Major Account 510000 Total	482,718.00	29,707.99	91,144.03	18.88	0.00	391,573.97
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	700.00	1.56	156.87	22.41		543.13
521400 CIO CHARGES	17,860.00	5,423.39	7,207.17	40.35		10,652.83
521412 Com Expense - Voice/Data	3,375.00	109.78	435.41	12.90		2,939.59
521500 PUBLICATION & PRINT EXP	3,500.00	37.86	565.23	16.15		2,934.77
521502 PRINTING	500.00			0.00		500.00
521503 ADVERTISING	1,000.00	19.79	36.75	3.68		963.25
521900 AWARDS EXPENSE	250.00	11.99	201.22	80.49		48.78
522100 DUES & SUBSCRIPTION EXP	250.00			0.00		250.00
522200 CONFERENCE REGISTRATION	1,000.00			0.00		1,000.00
523201 NATURAL GAS	6,500.00			0.00		6,500.00
523202 ELECTRICITY	3,000.00			0.00		3,000.00
523203 WATER	1,800.00			0.00		1,800.00
523204 SEWER	500.00			0.00		500.00
524600 RENT EXPENSE-BUILDINGS	72,435.00	6,187.42	24,749.68	34.17		47,685.32

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
524700 RENT EXP-OTHER REAL PROP	400.00			0.00		400.00
525100 RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
526100 REP & MAINT-REAL PROPERT	50,355.00			0.00		50,355.00
526101 BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102 LAND MAINT AND REPAIR	250.00			0.00		250.00
527200 REP & MAINT-MOTOR VEHICL	1,200.00			0.00		1,200.00
531100 OFFICE SUPPLIES EXPENSE	4,000.00	195.97	431.36	10.78		3,568.64
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON-CAPITALIZED EQUIP PU	1,000.00		300.00	30.00		700.00
532200 PERSONAL COMPUTING EQUIPMENT	500.00			0.00		500.00
533132 SANITATION JANITORIAL	500.00			0.00		500.00
533900 FOOD EXPENSE-INSTITUTIONS	500.00		5.49	1.10		494.51
534500 AGRICULTURAL SUPPLIES EX	25.00			0.00		25.00
534600 ED & RECREATIONAL SUP EX	200.00		15.13	7.57		184.87
534900 MISCELLANEOUS SUP EXP	1,000.00	44.99	44.99	4.50		955.01
538100 VEHICLE & EQUIP SUP EXP	2,200.00		33.69	1.53		2,166.31
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00		8.46	8.46		91.54
539100 INDIRECT COST ALLOWANCE	9,605.00			0.00		9,605.00
541100 ACCTG & AUDITING SERVICES	57,445.00		30,841.14	53.69		26,603.86
541200 PURCHASING ASSESSMENT	270.00		4.67	1.73		265.33
541600 GROSS PROCEEDS LEGAL EXP			579.63	0.00		579.63-
541700 LEGAL RELATED EXPENSE	20,000.00			0.00		20,000.00
542100 SOS TEMP SERV - PERSONNEL	1,000.00			0.00		1,000.00
543100 IT CONSULTING-APPLICATIONS	50,000.00	2,575.00	10,200.00	20.40		39,800.00
543300 IT CONSULTING-OTHER	5,200.00	419.39	1,666.22	32.04		3,533.78
543500 MGT CONSULTANT SERVICES			15,000.00	0.00		15,000.00-
547101 MEDIA/ADVERTISING	1,700.00			0.00		1,700.00
548500 LAWN/LANDSCAPE/SNOW REMOVAL	500.00			0.00		500.00
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	650.00			0.00		650.00
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SRVS	4,500.00			0.00		4,500.00
554900 OTHER CONTRACTUAL SERVICES	17,388.00			0.00		17,388.00
554901 MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555200 SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340 COTS MAINTENANCE	3,060.00	780.00	1,035.00	33.82		2,025.00
555540 SAAS MAINTENANCE	1,500.00		1,276.54	85.10		223.46

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
	AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
556100 INSURANCE EXPENSE	2,600.00		193.55	7.44		2,406.45
556300 SURETY & NOTARY BONDS	50.00	24.65	24.65	49.30		25.35
557100 PROPERTY TAX EXPENSE	1,065.00			0.00		1,065.00
559100 OTHER OPERATING EXP	200.00			0.00		200.00
Major Account 520000 Total	357,933.00	15,831.79	95,012.85	26.54	0.00	262,920.15
570000 TRAVEL EXPENSES						
571100 LODGING	3,000.00			0.00		3,000.00
571600 MEALS - TAXABLE	400.00			0.00		400.00
572100 COMMERCIAL TRANSPORTATIO	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	4,700.00	240.80	1,006.60	21.42		3,693.40
575100 MISC TRAVEL EXPENSE	150.00			0.00		150.00
Major Account 570000 Total	9,500.00	240.80	1,006.60	10.60	0.00	8,493.40
580000 CAPITAL OUTLAY						
583470 PERSONAL COMPUTING EQUIPMENT	2,500.00			0.00		2,500.00
Major Account 580000 Total	2,500.00	0.00	0.00	0.00	0.00	2,500.00
590000 GOVERNMENT AID						
599161 DIST OF AID	58,177,336.83	1,155,010.56	5,196,078.29	8.93		52,981,258.54
Major Account 590000 Total	58,177,336.83	1,155,010.56	5,196,078.29	8.93	0.00	52,981,258.54
BUDGETED EXPENDITURES TOTAL	59,029,987.83	1,200,791.14	5,383,241.77	9.12	0.00	53,646,746.06
Summary By Fund Type- Expenditures						
2 CASH FUNDS	59,029,987.83	1,200,791.14	5,383,241.77	9.12		53,646,746.06

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	<u>59,029,987.83</u>	<u>1,200,791.14</u>	<u>5,383,241.77</u>	<u>9.12</u>	<u>0.00</u>	<u>53,646,746.06</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP			1,186.15	0.00		1,186.15-
Major Account 520000 Total	0.00	0.00	1,186.15	0.00	0.00	1,186.15-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>0.00</u>	<u>1,186.15</u>	<u>0.00</u>	<u>0.00</u>	<u>1,186.15-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS			1,186.15	0.00		1,186.15-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>0.00</u>	<u>1,186.15</u>	<u>0.00</u>	<u>0.00</u>	<u>1,186.15-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		262.22-	15,481.95-	0.00		15,481.95
481200 GAIN OR LOSS-SALE OF INV			134,201.63-	0.00		134,201.63
484100 OPERATING DONATIONS & CO			15.20-	0.00		15.20
Major Account 480000 Total	0.00	262.22-	149,698.78-	0.00	0.00	149,698.78
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFERS IN			6,014,008.00-	0.00		6,014,008.00
Major Account 490000 Total	0.00	0.00	6,014,008.00-	0.00	0.00	6,014,008.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>262.22-</u>	<u>6,163,706.78-</u>	<u>0.00</u>	<u>0.00</u>	<u>6,163,706.78</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		262.22-	6,163,706.78-	0.00		6,163,706.78
BUDGETED REVENUE TOTAL	0.00	262.22-	6,163,706.78-	0.00	0.00	6,163,706.78

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	356,222.00	15,762.27	77,530.45	21.76		278,691.55
511200 TEMPORARY SALARIES-WAGE	6,079.00			0.00		6,079.00
512100 VACATION LEAVE EXPENSE		1,009.62	5,620.75	0.00		5,620.75-
512200 SICK LEAVE EXPENSE		792.50	4,093.53	0.00		4,093.53-
512300 HOLIDAY LEAVE EXPENSE		957.60	4,349.43	0.00		4,349.43-
Personal Services Subtotal	362,301.00	18,521.99	91,594.16	25.28	0.00	270,706.84
515100 RETIREMENT PLANS EXPENSE	26,717.00	1,386.95	6,858.64	25.67		19,858.36
515200 FICA EXPENSE	27,716.00	1,374.37	6,783.52	24.48		20,932.48
515500 HEALTH INSURANCE EXPENSE	61,176.00	1,490.88	7,454.40	12.19		53,721.60
516300 EMPLOYEE ASSISTANCE PRO	63.00		55.81	88.59		7.19
516500 WORKERS COMP PREMIUMS	4,745.00		1,171.69	24.69		3,573.31
Major Account 510000 Total	482,718.00	22,774.19	113,918.22	23.60	0.00	368,799.78
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	700.00	80.93	237.80	33.97		462.20
521400 CIO CHARGES	17,860.00	736.62	7,943.79	44.48		9,916.21
521412 Com Expense - Voice/Data	3,375.00	106.98	542.39	16.07		2,832.61
521500 PUBLICATION & PRINT EXP	3,500.00	568.37	1,133.60	32.39		2,366.40
521502 PRINTING	500.00			0.00		500.00
521503 ADVERTISING	1,000.00	40.70	77.45	7.75		922.55
521900 AWARDS EXPENSE	250.00	11.99	213.21	85.28		36.79
522100 DUES & SUBSCRIPTION EXP	250.00			0.00		250.00
522200 CONFERENCE REGISTRATION	1,000.00			0.00		1,000.00
523201 NATURAL GAS	6,500.00			0.00		6,500.00
523202 ELECTRICITY	3,000.00			0.00		3,000.00
523203 WATER	1,800.00			0.00		1,800.00
523204 SEWER	500.00			0.00		500.00
524600 RENT EXPENSE-BUILDINGS	72,435.00	6,187.42	30,937.10	42.71		41,497.90

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
	AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
524700 RENT EXP-OTHER REAL PROP	400.00			0.00		400.00
525100 RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
526100 REP & MAINT-REAL PROPERT	50,355.00			0.00		50,355.00
526101 BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102 LAND MAINT AND REPAIR	250.00			0.00		250.00
527200 REP & MAINT-MOTOR VEHICL	1,200.00	66.57	66.57	5.55		1,133.43
531100 OFFICE SUPPLIES EXPENSE	4,000.00	84.26	515.62	12.89		3,484.38
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON-CAPITALIZED EQUIP PU	1,000.00		300.00	30.00		700.00
532200 PERSONAL COMPUTING EQUIPMENT	500.00			0.00		500.00
533132 SANITATION JANITORIAL	500.00			0.00		500.00
533900 FOOD EXPENSE-INSTITUTIONS	500.00		5.49	1.10		494.51
534500 AGRICULTURAL SUPPLIES EX	25.00			0.00		25.00
534600 ED & RECREATIONAL SUP EX	200.00		15.13	7.57		184.87
534900 MISCELLANEOUS SUP EXP	1,000.00		44.99	4.50		955.01
538100 VEHICLE & EQUIP SUP EXP	2,200.00	46.25	79.94	3.63		2,120.06
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00		8.46	8.46		91.54
539100 INDIRECT COST ALLOWANCE	9,605.00			0.00		9,605.00
541100 ACCTG & AUDITING SERVICES	57,445.00		30,841.14	53.69		26,603.86
541200 PURCHASING ASSESSMENT	270.00		4.67	1.73		265.33
541600 GROSS PROCEEDS LEGAL EXP		97.76	677.39	0.00		677.39-
541700 LEGAL RELATED EXPENSE	20,000.00			0.00		20,000.00
542100 SOS TEMP SERV - PERSONNEL	1,000.00			0.00		1,000.00
543100 IT CONSULTING-APPLICATIONS	50,000.00	2,575.00	12,775.00	25.55		37,225.00
543300 IT CONSULTING-OTHER	5,200.00	408.23	2,074.45	39.89		3,125.55
543500 MGT CONSULTANT SERVICES			15,000.00	0.00		15,000.00-
547101 MEDIA/ADVERTISING	1,700.00			0.00		1,700.00
548500 LAWN/LANDSCAPE/SNOW REMOVAL	500.00			0.00		500.00
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	650.00			0.00		650.00
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SRVS	4,500.00			0.00		4,500.00
554900 OTHER CONTRACTUAL SERVICES	17,388.00			0.00		17,388.00
554901 MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555200 SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340 COTS MAINTENANCE	3,060.00		1,035.00	33.82		2,025.00
555540 SAAS MAINTENANCE	1,500.00		1,276.54	85.10		223.46

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
	AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
556100 INSURANCE EXPENSE	2,600.00		193.55	7.44		2,406.45
556300 SURETY & NOTARY BONDS	50.00		24.65	49.30		25.35
557100 PROPERTY TAX EXPENSE	1,065.00			0.00		1,065.00
559100 OTHER OPERATING EXP	200.00			0.00		200.00
Major Account 520000 Total	357,933.00	11,011.08	106,023.93	29.62	0.00	251,909.07
570000 TRAVEL EXPENSES						
571100 LODGING	3,000.00			0.00		3,000.00
571600 MEALS - TAXABLE	400.00			0.00		400.00
572100 COMMERCIAL TRANSPORTATIO	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	4,700.00	540.40	1,547.00	32.91		3,153.00
575100 MISC TRAVEL EXPENSE	150.00			0.00		150.00
Major Account 570000 Total	9,500.00	540.40	1,547.00	16.28	0.00	7,953.00
580000 CAPITAL OUTLAY						
583470 PERSONAL COMPUTING EQUIPMENT	2,500.00			0.00		2,500.00
Major Account 580000 Total	2,500.00	0.00	0.00	0.00	0.00	2,500.00
590000 GOVERNMENT AID						
599161 DIST OF AID	58,177,336.83	1,252,589.14	6,448,667.43	11.08		51,728,669.40
Major Account 590000 Total	58,177,336.83	1,252,589.14	6,448,667.43	11.08	0.00	51,728,669.40
BUDGETED EXPENDITURES TOTAL	59,029,987.83	1,286,914.81	6,670,156.58	11.30	0.00	52,359,831.25
Summary By Fund Type- Expenditures						
2 CASH FUNDS	59,029,987.83	1,286,914.81	6,670,156.58	11.30		52,359,831.25

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 11/30/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	<u>59,029,987.83</u>	<u>1,286,914.81</u>	<u>6,670,156.58</u>	<u>11.30</u>	<u>0.00</u>	<u>52,359,831.25</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP		221.18	1,407.33	0.00		1,407.33-
Major Account 520000 Total	0.00	221.18	1,407.33	0.00	0.00	1,407.33-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>221.18</u>	<u>1,407.33</u>	<u>0.00</u>	<u>0.00</u>	<u>1,407.33-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		221.18	1,407.33	0.00		1,407.33-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>221.18</u>	<u>1,407.33</u>	<u>0.00</u>	<u>0.00</u>	<u>1,407.33-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE		124.27-	124.27-	0.00		124.27
Major Account 470000 Total	0.00	124.27-	124.27-	0.00	0.00	124.27
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		5,898.96-	21,380.91-	0.00		21,380.91
481200 GAIN OR LOSS-SALE OF INV		35,710.65-	169,912.28-	0.00		169,912.28
484100 OPERATING DONATIONS & CO			15.20-	0.00		15.20
Major Account 480000 Total	0.00	41,609.61-	191,308.39-	0.00	0.00	191,308.39
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFERS IN		6,499,622.00-	12,513,630.00-	0.00		12,513,630.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
Major Account 490000 Total	0.00	6,499,622.00-	12,513,630.00-	0.00	0.00	12,513,630.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,541,355.88-</u>	<u>12,705,062.66-</u>	<u>0.00</u>	<u>0.00</u>	<u>12,705,062.66</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	<u>0.00</u>	<u>6,541,355.88-</u>	<u>12,705,062.66-</u>	<u>0.00</u>	<u>0.00</u>	<u>12,705,062.66</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,541,355.88-</u>	<u>12,705,062.66-</u>	<u>0.00</u>	<u>0.00</u>	<u>12,705,062.66</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	356,222.00	15,986.17	93,516.62	26.25		262,705.38
511200 TEMPORARY SALARIES-WAGE	6,079.00			0.00		6,079.00
512100 VACATION LEAVE EXPENSE		842.55	6,463.30	0.00		6,463.30-
512200 SICK LEAVE EXPENSE		408.07	4,501.60	0.00		4,501.60-
512300 HOLIDAY LEAVE EXPENSE		1,915.20	6,264.63	0.00		6,264.63-
Personal Services Subtotal	362,301.00	19,151.99	110,746.15	30.57	0.00	251,554.85
515100 RETIREMENT PLANS EXPENSE	26,717.00	1,434.12	8,292.76	31.04		18,424.24
515200 FICA EXPENSE	27,716.00	1,407.41	8,190.93	29.55		19,525.07
515500 HEALTH INSURANCE EXPENSE	61,176.00	2,236.32	9,690.72	15.84		51,485.28
516300 EMPLOYEE ASSISTANCE PRO	63.00		55.81	88.59		7.19
516500 WORKERS COMP PREMIUMS	4,745.00		1,171.69	24.69		3,573.31
Major Account 510000 Total	482,718.00	24,229.84	138,148.06	28.62	0.00	344,569.94
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	700.00	6.21	244.01	34.86		455.99
521400 CIO CHARGES	17,860.00	736.62	8,680.41	48.60		9,179.59
521412 Com Expense - Voice/Data	3,375.00	149.70	692.09	20.51		2,682.91
521500 PUBLICATION & PRINT EXP	3,500.00	75.72	1,209.32	34.55		2,290.68
521502 PRINTING	500.00			0.00		500.00
521503 ADVERTISING	1,000.00		77.45	7.75		922.55
521900 AWARDS EXPENSE	250.00		213.21	85.28		36.79
522100 DUES & SUBSCRIPTION EXP	250.00			0.00		250.00
522200 CONFERENCE REGISTRATION	1,000.00			0.00		1,000.00
523201 NATURAL GAS	6,500.00			0.00		6,500.00
523202 ELECTRICITY	3,000.00			0.00		3,000.00
523203 WATER	1,800.00			0.00		1,800.00
523204 SEWER	500.00			0.00		500.00
524600 RENT EXPENSE-BUILDINGS	72,435.00	6,187.42	37,124.52	51.25		35,310.48

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE	DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
		AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
524700	RENT EXP-OTHER REAL PROP	400.00			0.00		400.00
525100	RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
526100	REP & MAINT-REAL PROPERT	50,355.00			0.00		50,355.00
526101	BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102	LAND MAINT AND REPAIR	250.00			0.00		250.00
527200	REP & MAINT-MOTOR VEHICL	1,200.00		66.57	5.55		1,133.43
531100	OFFICE SUPPLIES EXPENSE	4,000.00		515.62	12.89		3,484.38
531101	IT SUPPLIES	300.00			0.00		300.00
532100	NON-CAPITALIZED EQUIP PU	1,000.00		300.00	30.00		700.00
532200	PERSONAL COMPUTING EQUIPMENT	500.00			0.00		500.00
533101	CLOTHING		389.67	389.67	0.00		389.67-
533132	SANITATION JANITORIAL	500.00			0.00		500.00
533900	FOOD EXPENSE-INSTITUTIONS	500.00	71.94	77.43	15.49		422.57
534500	AGRICULTURAL SUPPLIES EX	25.00			0.00		25.00
534600	ED & RECREATIONAL SUP EX	200.00		15.13	7.57		184.87
534900	MISCELLANEOUS SUP EXP	1,000.00		44.99	4.50		955.01
538100	VEHICLE & EQUIP SUP EXP	2,200.00	45.34	125.28	5.69		2,074.72
538182	LICENSED MOTOR VEHICLE SUPPLIE	100.00		8.46	8.46		91.54
539100	INDIRECT COST ALLOWANCE	9,605.00			0.00		9,605.00
541100	ACCTG & AUDITING SERVICES	57,445.00		30,841.14	53.69		26,603.86
541200	PURCHASING ASSESSMENT	270.00		4.67	1.73		265.33
541600	GROSS PROCEEDS LEGAL EXP			677.39	0.00		677.39-
541700	LEGAL RELATED EXPENSE	20,000.00			0.00		20,000.00
542100	SOS TEMP SERV - PERSONNEL	1,000.00			0.00		1,000.00
543100	IT CONSULTING-APPLICATIONS	50,000.00	2,575.00	15,350.00	30.70		34,650.00
543300	IT CONSULTING-OTHER	5,200.00	423.98	2,498.43	48.05		2,701.57
543500	MGT CONSULTANT SERVICES			15,000.00	0.00		15,000.00-
547101	MEDIA/ADVERTISING	1,700.00			0.00		1,700.00
548500	LAWN/LANDSCAPE/SNOW REMOVAL	500.00			0.00		500.00
548600	PEST CONTROL	150.00			0.00		150.00
548700	REFUSE/RECYCLING	650.00			0.00		650.00
548800	FIRE EXTINGUISHERS	100.00			0.00		100.00
549200	JANITORIAL/SECURITY SRVS	4,500.00			0.00		4,500.00
554900	OTHER CONTRACTUAL SERVICES	17,388.00	16,338.00	16,338.00	93.96		1,050.00
554901	MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555200	SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340	COTS MAINTENANCE	3,060.00		1,035.00	33.82		2,025.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
555540 SAAS MAINTENANCE	1,500.00		1,276.54	85.10		223.46
556100 INSURANCE EXPENSE	2,600.00		193.55	7.44		2,406.45
556300 SURETY & NOTARY BONDS	50.00		24.65	49.30		25.35
557100 PROPERTY TAX EXPENSE	1,065.00			0.00		1,065.00
559100 OTHER OPERATING EXP	200.00			0.00		200.00
Major Account 520000 Total	357,933.00	26,999.60	133,023.53	37.16	0.00	224,909.47
570000 TRAVEL EXPENSES						
571100 LODGING	3,000.00			0.00		3,000.00
571600 MEALS - TAXABLE	400.00			0.00		400.00
572100 COMMERCIAL TRANSPORTATIO	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	4,700.00	240.80	1,787.80	38.04		2,912.20
575100 MISC TRAVEL EXPENSE	150.00			0.00		150.00
Major Account 570000 Total	9,500.00	240.80	1,787.80	18.82	0.00	7,712.20
580000 CAPITAL OUTLAY						
583470 PERSONAL COMPUTING EQUIPMENT	2,500.00			0.00		2,500.00
Major Account 580000 Total	2,500.00	0.00	0.00	0.00	0.00	2,500.00
590000 GOVERNMENT AID						
599161 DIST OF AID	58,177,336.83	1,252,741.55	7,701,408.98	13.24		50,475,927.85
Major Account 590000 Total	58,177,336.83	1,252,741.55	7,701,408.98	13.24	0.00	50,475,927.85
BUDGETED EXPENDITURES TOTAL	59,029,987.83	1,304,211.79	7,974,368.37	13.51	0.00	51,055,619.46

Summary By Fund Type- Expenditures

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 12/31/25

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
2 CASH FUNDS	59,029,987.83	1,304,211.79	7,974,368.37	13.51		51,055,619.46
BUDGETED EXPENDITURES TOTAL	59,029,987.83	1,304,211.79	7,974,368.37	13.51	0.00	51,055,619.46
<u>BUDGETED FUND TYPES - REVENUES</u>						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493200 OPERATING TRANSFERS OUT		13,000,000.00	13,000,000.00	0.00		13,000,000.00-
Major Account 490000 Total	0.00	13,000,000.00	13,000,000.00	0.00	0.00	13,000,000.00-
BUDGETED REVENUE TOTAL	0.00	13,000,000.00	13,000,000.00	0.00	0.00	13,000,000.00-
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS		13,000,000.00	13,000,000.00	0.00		13,000,000.00-
BUDGETED REVENUE TOTAL	0.00	13,000,000.00	13,000,000.00	0.00	0.00	13,000,000.00-

Grant Distribution Report 1/15/2026

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Refer	Prev Disbursement	Prev Quarter (Q4)	Cur Quar	Balance
22-162	City of Papillion	Valley Road Channel Improvements	6/30/2023	\$ 80,000.00	\$ -		\$ (80,000.00)	\$ -	\$ -	\$ -
22-162-2	City of Papillion	Valley Road Channel Improvements	6/30/2026	\$ 120,000.00	\$ 80,000.00	22-162	\$ -	\$ -	\$ -	\$ 200,000.00
23-113	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2026	\$ 278,000.00	\$ -		\$ (278,000.00)	\$ -	\$ -	\$ -
23-113-2	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2025	\$ 278,000.00	\$ -		\$ (278,000.00)	\$ -	\$ -	\$ -
23-113-3	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2026	\$ 278,000.00	\$ -		\$ (213,067.48)	\$ (306.00)	\$ -	\$ 64,626.52
23-127	Village of Lindsay, Nebraska	Lindsay Community Pond Restoration Project	12/31/2025	\$ 281,500.00	\$ -		\$ (163,877.14)	\$ (62,248.80)	\$ -	\$ 55,374.06
23-138	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2026	\$ 100,000.00	\$ -		\$ (100,000.00)	\$ -	\$ -	\$ -
23-138-2	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2025	\$ 100,000.00	\$ 12,146.29	23-138	\$ (112,146.29)	\$ -	\$ -	\$ -
23-138-3	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2026	\$ 100,000.00	\$ 50,860.03	23-138-2	\$ -	\$ (3,050.00)	\$ -	\$ 147,810.03
23-142	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2026	\$ 115,002.00	\$ -		\$ (115,002.00)	\$ -	\$ -	\$ -
23-142-2	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2025	\$ 92,500.00	\$ 48,909.89	23-142	\$ (141,409.89)	\$ -	\$ -	\$ -
23-142-3	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2026	\$ 92,498.00	\$ 57,858.60	23-142-2	\$ -	\$ -	\$ -	\$ 150,356.60
23-153	The Lincoln-Lancaster County Health Department	Maximizing HazToGo - Lincoln's Hazardous Waste Center Through Material Reuse	6/30/2026	\$ 175,000.00	\$ -		\$ (175,000.00)	\$ -	\$ -	\$ -
23-153-2	The Lincoln-Lancaster County Health Department	Maximizing HazToGo - Lincoln's Hazardous Waste Center Through Material Reuse	6/30/2025	\$ 1,110,000.00	\$ 143,515.00	23-153	\$ (1,253,515.00)	\$ -	\$ -	\$ -
23-153-3	The Lincoln-Lancaster County Health Department	Maximizing HazToGo - Lincoln's Hazardous Waste Center Through Material Reuse	6/30/2026	\$ 60,000.00	\$ 1,005,158.20	23-153-2	\$ -	\$ (178,995.50)	\$ -	\$ 886,162.70
23-166	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2026	\$ 134,000.00	\$ -		\$ (134,000.00)	\$ -	\$ -	\$ -
23-166-2	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2025	\$ 134,000.00	\$ 6,255.22	23-166	\$ (140,255.22)	\$ -	\$ -	\$ -
23-166-3	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2026	\$ 127,000.00	\$ 6,101.73	23-166-2	\$ -	\$ (124,915.67)	\$ -	\$ 8,186.06
24-103	Conservation Nebraska	Common Ground	6/30/2025	\$ 110,000.00	\$ -		\$ (110,000.00)	\$ -	\$ -	\$ -
24-103-2	Conservation Nebraska	Common Ground	6/30/2026	\$ 110,000.00	\$ 79.55	24-103	\$ -	\$ (30,168.86)	\$ -	\$ 79,910.69
24-104	Nemaha Natural Resources District	Burr-Cook Paleovalley Aquifer Sub-Area Resiliency Project	6/30/2025	\$ 18,900.00	\$ -		\$ (18,900.00)	\$ -	\$ -	\$ -
24-104-2	Nemaha Natural Resources District	Burr-Cook Paleovalley Aquifer Sub-Area Resiliency Project	6/30/2026	\$ 18,900.00	\$ 10,454.95	24-104	\$ -	\$ -	\$ -	\$ 29,354.95
24-105	City of Ralston	Ralston Creek Improvements	6/30/2025	\$ 75,000.00	\$ -		\$ (75,000.00)	\$ -	\$ -	\$ -
24-105-2	City of Ralston	Ralston Creek Improvements	6/30/2026	\$ 175,000.00	\$ 51,342.50	24-105	\$ -	\$ (7,953.50)	\$ -	\$ 218,389.00
24-106	Grand Island Area Clean Community System	Established Regional Household Hazardous Waste Facility	6/30/2025	\$ 176,009.00	\$ -		\$ (176,009.00)	\$ -	\$ -	\$ -
24-106-2	Grand Island Area Clean Community System	Established Regional Household Hazardous Waste Facility	6/30/2026	\$ 177,217.00	\$ 23,643.40	24-106	\$ -	\$ (39,086.76)	\$ -	\$ 161,773.64
24-107	South Central Economic Development District, Inc.	Small Towns Achieving Recovery & Resiliency (STARR) through Waste Management	6/30/2025	\$ 164,290.00	\$ -		\$ (164,290.00)	\$ -	\$ -	\$ -
24-107-2	South Central Economic Development District, Inc.	Small Towns Achieving Recovery & Resiliency (STARR) through Waste Management	6/30/2026	\$ 233,710.00	\$ 41,687.59	24-107	\$ -	\$ (225,650.00)	\$ -	\$ 49,747.59
24-109	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2025	\$ 125,000.00	\$ -		\$ (121,078.63)	\$ (3,921.37)	\$ -	\$ -
24-109-2	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2026	\$ 125,000.00	\$ 3,921.37	24-109	\$ -	\$ (3,288.06)	\$ -	\$ 125,633.31
24-111	Pheasants Forever, Inc.	Habitat Share Program	6/30/2025	\$ 99,000.00	\$ -		\$ (99,000.00)	\$ -	\$ -	\$ -
24-111-2	Pheasants Forever, Inc.	Habitat Share Program	6/30/2026	\$ 99,000.00	\$ -		\$ (94,893.87)	\$ (3,998.75)	\$ -	\$ 107.38
24-113	Keep Omaha Beautiful	Trees for Tomorrow: An Urban & Community Tree Planting Program	6/30/2025	\$ 64,415.00	\$ -		\$ (64,415.00)	\$ -	\$ -	\$ -
24-113-2	Keep Omaha Beautiful	Trees for Tomorrow: An Urban & Community Tree Planting Program	6/30/2026	\$ 67,245.00	\$ 1,553.21	24-113	\$ (37,149.07)	\$ -	\$ -	\$ 31,649.14
24-121	Nebraska Game and Parks Commission	Soldier Creek Habitat, Water Quality, and Access Improvement Project	6/30/2027	\$ 750,000.00	\$ -		\$ -	\$ -	\$ -	\$ 750,000.00
24-122	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Rainwater Basin Watershed Restoration and Enhancement	6/30/2025	\$ 80,333.00	\$ -		\$ (80,333.00)	\$ -	\$ -	\$ -

Grant Distribution Report 1/15/2026

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Refer	Prev Disbursement	Prev Quarter (Q4)	Cur Quar	Balance
24-122-2	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Rainwater Basin Watershed Restoration and Enhancement	6/30/2026	\$ 80,333.00	\$ 33,083.56	24-122	\$ (3,333.33)	\$ -	\$ -	\$ 110,083.23
24-124	Friends of Heron Haven, Inc	Educational Program and Wetland Habitat Enhancements	6/30/2025	\$ 41,350.00	\$ -		\$ (41,350.00)	\$ -	\$ -	\$ -
24-124-2	Friends of Heron Haven, Inc	Educational Program and Wetland Habitat Enhancements	6/30/2026	\$ 29,350.00	\$ 1,452.83	24-124	\$ -	\$ (1,760.15)	\$ -	\$ 29,042.68
24-125	Nebraska Game and Parks Commission	Grassland Enhancement Initiative	6/30/2025	\$ 250,000.00	\$ -		\$ (250,000.00)	\$ -	\$ -	\$ -
24-125-2	Nebraska Game and Parks Commission	Grassland Enhancement Initiative	6/30/2026	\$ 250,000.00	\$ 15,177.15	24-125	\$ -	\$ -	\$ -	\$ 265,177.15
24-126	Friends of Nebraska Monarchs Incorporated	Bringing Back Butterflies: Native Plant Giveaway and Public Education Fair	6/30/2025	\$ 15,000.00	\$ -		\$ (15,000.00)	\$ -	\$ -	\$ -
24-126-2	Friends of Nebraska Monarchs Incorporated	Bringing Back Butterflies: Native Plant Giveaway and Public Education Fair	6/30/2026	\$ 16,000.00	\$ 126.00	24-126	\$ (15,785.91)	\$ -	\$ -	\$ 340.09
24-128	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Water Delivery Infrastructure for Western Rainwater Basins	6/30/2027	\$ 178,500.00	\$ -		\$ (132,239.96)	\$ (7,500.00)	\$ -	\$ 38,760.04
24-130	Nebraska Community Foundation for Benefit of Rainwater Basin Joint Venture	Rainwater Basin Wetland Conservation; Supporting Aquifer Recharge and Wildlife Habitat	6/30/2025	\$ 348,333.00	\$ -		\$ (348,333.00)	\$ -	\$ -	\$ -
24-130-2	Nebraska Community Foundation for Benefit of Rainwater Basin Joint Venture	Rainwater Basin Wetland Conservation; Supporting Aquifer Recharge and Wildlife Habitat	6/30/2026	\$ 348,333.00	\$ 338,453.00	24-130	\$ (3,333.33)	\$ (187,530.24)	\$ -	\$ 495,922.43
24-132	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2025	\$ 350,234.00	\$ -		\$ (350,234.00)	\$ -	\$ -	\$ -
24-132-2	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2026	\$ 358,781.00	\$ 39,475.29	24-132	\$ (36,860.84)	\$ (87,677.48)	\$ -	\$ 273,717.97
24-133	FarWide Conservation Trust	Ninemile Creek Restoration	6/30/2026	\$ 214,470.00	\$ -		\$ -	\$ -	\$ -	\$ 214,470.00
24-135	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Divots in the Pivots II	6/30/2025	\$ 137,673.00	\$ -		\$ (137,673.00)	\$ -	\$ -	\$ -
24-135-2	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Divots in the Pivots II	6/30/2026	\$ 137,673.00	\$ 115,537.69	24-135	\$ -	\$ (44,851.02)	\$ -	\$ 208,359.67
24-136	Lower Elkhorn Natural Resources District	Groundwater Monitoring for Public Health	6/30/2025	\$ 65,534.00	\$ -		\$ (65,534.00)	\$ -	\$ -	\$ -
24-136-2	Lower Elkhorn Natural Resources District	Groundwater Monitoring for Public Health	6/30/2026	\$ 65,534.00	\$ 65,534.00	24-136	\$ -	\$ -	\$ -	\$ 131,068.00
24-138	Lower Elkhorn Natural Resources District	Remote Telemetry Upgrades on Flow Meters for Groundwater Irrigation Management in the Lower Elkhorn NRD	6/30/2025	\$ 40,826.00	\$ -		\$ (40,826.00)	\$ -	\$ -	\$ -
24-138-2	Lower Elkhorn Natural Resources District	Remote Telemetry Upgrades on Flow Meters for Groundwater Irrigation Management in the Lower Elkhorn NRD	6/30/2026	\$ 40,827.00	\$ 40,826.00	24-138	\$ -	\$ -	\$ -	\$ 81,653.00
24-139	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	6/30/2025	\$ 150,000.00	\$ -		\$ (150,000.00)	\$ -	\$ -	\$ -
24-139-2	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	6/30/2026	\$ 50,000.00	\$ -		\$ -	\$ -	\$ -	\$ 50,000.00
24-142	Pheasants Forever, Inc.	Community Based Approach to Increasing Public Access on Private Lands	6/30/2025	\$ 285,000.00	\$ -		\$ (285,000.00)	\$ -	\$ -	\$ -
24-142-2	Pheasants Forever, Inc.	Community Based Approach to Increasing Public Access on Private Lands	6/30/2026	\$ 280,000.00	\$ -		\$ (233,011.29)	\$ (8,920.19)	\$ -	\$ 38,068.52
24-148	Spring Creek Prairie Audubon Center	Tallgrass Prairie Conservation and Restoration at Spring Creek Prairie and across the Denton Hills Landscape	6/30/2025	\$ 137,596.00	\$ -		\$ (137,596.00)	\$ -	\$ -	\$ -
24-148-2	Spring Creek Prairie Audubon Center	Tallgrass Prairie Conservation and Restoration at Spring Creek Prairie and across the Denton Hills Landscape	6/30/2026	\$ 174,721.00	\$ 25,859.03	24-148	\$ -	\$ (19,286.18)	\$ -	\$ 181,293.85
24-152	Nebraska Game and Parks Commission	Increasing Awareness of Nebraska's Aquatic Resources	6/30/2025	\$ 15,700.00	\$ -		\$ (15,700.00)	\$ -	\$ -	\$ -
24-152-2	Nebraska Game and Parks Commission	Increasing Awareness of Nebraska's Aquatic Resources	6/30/2026	\$ 15,700.00	\$ 379.73	24-152	\$ -	\$ -	\$ -	\$ 16,079.73
24-153	Loup Central Landfill Association	2023 Metal Recycling Facility	6/30/2026	\$ 3,635,220.00	\$ -		\$ (1,447,053.57)	\$ (479,756.18)	\$ -	\$ 1,708,410.25
24-156	Loess Canyons Rangeland Alliance	Loess Canyons Grassland Stewardship	6/30/2025	\$ 160,000.00	\$ -		\$ (160,000.00)	\$ -	\$ -	\$ -
24-156-2	Loess Canyons Rangeland Alliance	Loess Canyons Grassland Stewardship	6/30/2026	\$ 160,000.00	\$ -		\$ (79,044.00)	\$ (52,971.00)	\$ -	\$ 27,985.00

Grant Distribution Report 1/15/2026

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Refer	Prev Disbursement	Prev Quarter (Q4)	Cur Quar	Balance
24-158	Nebraska Pharmacists Association	Promoting a Healthy Nebraska: Mitigating Contamination, Ensuring Safe Disposal, and Enhancing Medication Access	6/30/2025	\$ 400,000.00	\$ -		\$ (400,000.00)	\$ -	\$ -	\$ -
24-158-2	Nebraska Pharmacists Association	Promoting a Healthy Nebraska: Mitigating Contamination, Ensuring Safe Disposal, and Enhancing Medication Access	6/30/2026	\$ 400,000.00	\$ 79,340.07	24-158	\$ (43,566.72)	\$ (17,509.67)	\$ -	\$ 418,263.68
24-162	Ducks Unlimited, Inc.	Restoring Nebraska's Riverine Systems	6/30/2025	\$ 161,500.00	\$ -		\$ (161,500.00)	\$ -	\$ -	\$ -
24-162-2	Ducks Unlimited, Inc.	Restoring Nebraska's Riverine Systems	6/30/2026	\$ 161,500.00	\$ 63,655.96	24-162	\$ -	\$ -	\$ -	\$ 225,155.96
24-163	North Platte Natural Resources District	Windbreak Renovation Pilot Project	6/30/2025	\$ 20,000.00	\$ -		\$ (20,000.00)	\$ -	\$ -	\$ -
24-163-2	North Platte Natural Resources District	Windbreak Renovation Pilot Project	6/30/2026	\$ 20,000.00	\$ -		\$ -	\$ -	\$ -	\$ 20,000.00
24-167	Arbor Day Farm / Arbor Day Foundation	Arbor Day Farm Trail Charge Oasis	6/30/2025	\$ 331,358.00	\$ -		\$ (331,358.00)	\$ -	\$ -	\$ -
24-167-2	Arbor Day Farm / Arbor Day Foundation	Arbor Day Farm Trail Charge Oasis	6/30/2026	\$ 332,292.00	\$ -		\$ -	\$ -	\$ -	\$ 332,292.00
24-173	The Nature Conservancy	Increasing Sandhills Resilience: the Future on the Fireline	6/30/2025	\$ 128,658.00	\$ -		\$ (128,658.00)	\$ -	\$ -	\$ -
24-173-2	The Nature Conservancy	Increasing Sandhills Resilience: the Future on the Fireline	6/30/2026	\$ 91,954.00	\$ 53,523.87	24-173	\$ -	\$ (14,210.27)	\$ -	\$ 131,267.60
24-174	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Funk Waterfowl Production Area Restoration	6/30/2025	\$ 121,016.00	\$ -		\$ (121,016.00)	\$ -	\$ -	\$ -
24-174-2	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Funk Waterfowl Production Area Restoration	6/30/2026	\$ 146,984.00	\$ 99,215.12	24-174	\$ (72,136.38)	\$ -	\$ -	\$ 174,062.74
24-175	Sandhills Task Force	Sandhills Prairie and Wetland Habitat Improvement Project	6/30/2025	\$ 99,500.00	\$ -		\$ (99,500.00)	\$ -	\$ -	\$ -
24-175-2	Sandhills Task Force	Sandhills Prairie and Wetland Habitat Improvement Project	6/30/2026	\$ 100,500.00	\$ 27,728.00	24-175	\$ -	\$ (115,987.23)	\$ -	\$ 12,240.77
24-179	Sandhills Task Force	Birdwood Creek Stream Restoration	6/30/2025	\$ 11,000.00	\$ -		\$ (11,000.00)	\$ -	\$ -	\$ -
24-179-2	Sandhills Task Force	Birdwood Creek Stream Restoration	6/30/2026	\$ 785,000.00	\$ 11,000.00	24-179	\$ -	\$ -	\$ -	\$ 796,000.00
24-180	Ducks Unlimited, Inc.	Rainwater Basin Public Lands Restorations	6/30/2025	\$ 310,500.00	\$ -		\$ (310,500.00)	\$ -	\$ -	\$ -
24-180-2	Ducks Unlimited, Inc.	Rainwater Basin Public Lands Restorations	6/30/2026	\$ 290,500.00	\$ 284,646.55	24-180	\$ -	\$ -	\$ -	\$ 575,146.55
25-102	Nebraska Game and Parks Commission	Eastern Red Cedar removal around Merritt Reservoir	6/30/2026	\$ 350,000.00	\$ -		\$ -	\$ -	\$ -	\$ 350,000.00
25-106	Northern Prairies Land Trust	Restoring Nebraska's Oak Woodlands	6/30/2026	\$ 134,000.00	\$ -		\$ -	\$ (15,943.34)	\$ -	\$ 118,056.66
25-107	Southwest Weed Management	2025 - 2026 Western Republican River Basin Riparian Habitat Project	6/30/2026	\$ 168,014.00	\$ -		\$ -	\$ (5,364.18)	\$ -	\$ 162,649.82
25-109	Platte River Basin Environments	Restoring Rangelands in the Wildcat Hills Through Long-term Cheatgrass Control Phase I	6/30/2026	\$ 215,820.00	\$ -		\$ (8,555.00)	\$ (196,678.95)	\$ -	\$ 10,586.05
25-110	City of Lincoln Parks and Recreation Department	City of Lincoln -Greenways	6/30/2026	\$ 330,000.00	\$ -		\$ -	\$ (26,810.00)	\$ -	\$ 303,190.00
25-111	City of Lincoln, Nebraska	Lincoln Multimodal Center - Sustainability Features	12/31/2027	\$ 894,620.00	\$ -		\$ -	\$ -	\$ -	\$ 894,620.00
25-112	Iain Nicholson Audubon Center at Rowe Sanctuary	Restoring and Preserving Platte River Riparian Woodlands and Grasslands at Rowe Sanctuary	6/30/2026	\$ 145,450.00	\$ -		\$ -	\$ (68,583.46)	\$ -	\$ 76,866.54
25-113	Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	6/30/2026	\$ 33,330.00	\$ -		\$ -	\$ (9,433.45)	\$ -	\$ 23,896.55
25-114	Wachiska Audubon Society	Prairie Habitat Improvement Program 2025-2028	6/30/2026	\$ 95,086.00	\$ -		\$ -	\$ (16,788.99)	\$ -	\$ 78,297.01
25-116	Farwell Irrigation District	Improving Resources 2.2	6/30/2026	\$ 525,022.00	\$ -		\$ -	\$ (463,195.42)	\$ -	\$ 61,826.58
25-117	Nebraska Statewide Arboretum	Trees for Nebraska Towns	6/30/2026	\$ 85,800.00	\$ -		\$ -	\$ (7,242.25)	\$ -	\$ 78,557.75
25-118	Firstar Fiber, Inc.	Firstar Hub & Spoke	6/30/2026	\$ 200,000.00	\$ -		\$ -	\$ -	\$ -	\$ 200,000.00
25-121	Nebraska Statewide Arboretum	Greener Towns	6/30/2026	\$ 49,750.00	\$ -		\$ -	\$ (22,914.12)	\$ -	\$ 26,835.88
25-122	Platte and Nuckolls County PF No-till Drills	No-Till Drills -- Platte County and Nuckolls County Pheasants Forever Chapters	6/30/2026	\$ 70,000.00	\$ -		\$ -	\$ (69,550.96)	\$ -	\$ 449.04
25-124	Nebraska Game and Parks Commission	I-80 Lakes Invasive Tree Removal and Aquatic Habitat Enhancement	6/30/2026	\$ 259,500.00	\$ -		\$ (174,833.94)	\$ (67,822.03)	\$ -	\$ 16,844.03
25-126	Nebraska Game and Parks Commission	Windmill SRA Access and Aquatic Habitat Improvements	6/30/2026	\$ 500,000.00	\$ -		\$ -	\$ -	\$ -	\$ 500,000.00
25-127	City of Bellevue - Public Works Department	Whitted Creek Rehabilitation	6/30/2026	\$ 100,000.00	\$ -		\$ -	\$ -	\$ -	\$ 100,000.00

Grant Distribution Report 1/15/2026

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Refer	Prev Disbursement	Prev Quarter (Q4)	Cur Quar	Balance
25-128	Ducks Unlimited, Inc	Platte Valley Habitat Restoration	6/30/2026	\$ 155,000.00	\$ -		\$ (82.58)	\$ (1,383.52)	\$ -	\$ 153,533.90
25-130	Ducks Unlimited Inc.	North Platte River Valley Habitat Restoration and Enhancement Partnership IV	6/30/2026	\$ 145,000.00	\$ -		\$ (21,893.96)	\$ (45,000.00)	\$ -	\$ 78,106.04
25-131	Nebraska Lutheran Outdoor Ministries (NLOM)	Reclamation of Crystal Springs Lake	6/30/2026	\$ 300,000.00	\$ -		\$ -	\$ (150,000.00)	\$ -	\$ 150,000.00
25-132	Quail Forever	Mobile Prescribed Burn Equipment, Outreach, and Rural Fire Departments	6/30/2026	\$ 89,250.00	\$ -		\$ (31,786.86)	\$ (28,209.49)	\$ -	\$ 29,253.65
25-134	Ducks Unlimited, Inc.	Sandhills Habitat Improvement	6/30/2026	\$ 114,500.00	\$ -		\$ (167.16)	\$ (9,362.59)	\$ -	\$ 104,970.25
25-135	Nebraska Community Foundation for Business of Rainwater Basin Joint Venture	Managing Nebraska's Mixed Grass Prairies	6/30/2026	\$ 304,375.00	\$ -		\$ (44,450.00)	\$ (44,347.77)	\$ -	\$ 215,577.23
25-137	Pheasants Forever, Inc.	Pathway For Soil Health and Wildlife	6/30/2026	\$ 230,000.00	\$ -		\$ (215,276.49)	\$ (4,203.79)	\$ -	\$ 10,519.72
25-138	The Nebraska Soil Health Coalition with the Nebraska Community Foundation as fiscal agent	"Implementing Regenerative Agriculture Practices in a Southwest Nebraska Hub"	6/30/2026	\$ 197,192.00	\$ -		\$ -	\$ (31,471.60)	\$ -	\$ 165,720.40
25-139	City of Omaha	Eagle Run Creek Improvements	6/30/2026	\$ 200,000.00	\$ -		\$ -	\$ -	\$ -	\$ 200,000.00
25-140	Lower Platte South Natural Resources District	Enhancing Tallgrass Prairie Health via Grazing Management	6/30/2026	\$ 40,000.00	\$ -		\$ -	\$ -	\$ -	\$ 40,000.00
25-142	Nebraska Game and Parks Commission	WILD Nebraska Program	6/30/2026	\$ 200,000.00	\$ -		\$ -	\$ (10,000.00)	\$ -	\$ 190,000.00
25-143	Village of Eagle	Waste Diversion - Recycling	6/30/2026	\$ 94,000.00	\$ -		\$ -	\$ (3,725.57)	\$ -	\$ 90,274.43
25-144	Keep Alliance Beautiful	Community Beautification and Environmental Education	6/30/2026	\$ 62,054.00	\$ -		\$ -	\$ (15,272.25)	\$ -	\$ 46,781.75
25-147	Little Blue Natural Resources District	The Little Blue NRD Well Meter Upgrades and Water Efficiency Project	6/30/2026	\$ 198,000.00	\$ -		\$ (25,875.95)	\$ (27,141.92)	\$ -	\$ 144,982.13
25-150	Edgerton Explorit Center	Raptorology - Conservation, Care, Community	6/30/2026	\$ 43,551.00	\$ -		\$ -	\$ (30,910.20)	\$ -	\$ 12,640.80
25-153	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign - SC3 (2025 - 2028 Application)	6/30/2026	\$ 62,500.00	\$ -		\$ -	\$ (1,261.44)	\$ -	\$ 61,238.56
25-154	Twin Valley Weed Management Area	Eastern Republican and Little Blue Watershed Improvement Project	6/30/2026	\$ 119,500.00	\$ -		\$ -	\$ (18,862.17)	\$ -	\$ 100,637.83
25-155	Nebraska Game and Parks Commission	Continuing the Preservation of Nebraska's Natural Legacy through Collaboration, Education, and Outreach	6/30/2026	\$ 366,000.00	\$ -		\$ -	\$ (63,889.69)	\$ -	\$ 302,110.31
25-156	Panhandle Weed Management Area	Panhandle WMA Invasive Species Education, Outreach and Control	6/30/2026	\$ 195,834.00	\$ -		\$ (78,954.06)	\$ (52,697.96)	\$ -	\$ 64,181.98
25-160	Nebraska Cattlemen	Leopold Conservation Award Video and Tour Project	6/30/2026	\$ 15,000.00	\$ -		\$ -	\$ -	\$ -	\$ 15,000.00
25-161	Sandhills Task Force	Sandhills Stewardship Improvement	6/30/2026	\$ 236,000.00	\$ -		\$ -	\$ -	\$ -	\$ 236,000.00
25-163	Sandhills Weed Management Area	Sandhills WMA Invasive Species Management, Biocontrol and Education	6/30/2026	\$ 158,834.00	\$ -		\$ -	\$ (78,461.02)	\$ -	\$ 80,372.98
25-164	Sandhills Task Force	Sandhills Wetland and Stream Restoration Project	6/30/2026	\$ 223,000.00	\$ -		\$ -	\$ (14,183.00)	\$ -	\$ 208,817.00
25-165	Keep Nebraska Beautiful	Keep Nebraska Beautiful Used Oil Collection Program (2025 - 2026 Application)	6/30/2026	\$ 60,000.00	\$ -		\$ -	\$ (905.77)	\$ -	\$ 59,094.23
25-166	Habitat for Humanity of Omaha	2024 HFHO Deconstruction	6/30/2026	\$ 250,000.00	\$ -		\$ -	\$ (105,596.96)	\$ -	\$ 144,403.04
26-102	Southwest Weed Management	2026 - 2027 Western Republican River Basin Riparian Habitat Project	6/30/2027	\$ 186,960.00	\$ -		\$ -	\$ -	\$ -	\$ 186,960.00
26-105	Metropolitan Utilities District	Used Oil Filter Recycling Project	6/30/2027	\$ 21,520.00	\$ -		\$ -	\$ -	\$ -	\$ 21,520.00
26-106	Village of Orleans	Village of Orleans STARR Community Improvement Smart Water Solutions - Water Resources Technology & Conservation	6/30/2027	\$ 244,350.00	\$ -		\$ -	\$ -	\$ -	\$ 244,350.00
26-107	Lewis & Clark Natural Resources District	Niobrara Lake Improvement Project	6/30/2027	\$ 143,843.00	\$ -		\$ -	\$ -	\$ -	\$ 143,843.00
26-108	Nebraska Game and Parks Commission		6/30/2027	\$ 500,000.00	\$ -		\$ -	\$ -	\$ -	\$ 500,000.00
26-109	Catholic Social Services of Southern Nebraska	Hastings CSS Waste Reduction and Warehouse Project	6/30/2027	\$ 435,450.00	\$ -		\$ -	\$ -	\$ -	\$ 435,450.00
26-110	Pine Lake Association	Watershed work and Lake excavation	6/30/2027	\$ 184,200.00	\$ -		\$ -	\$ -	\$ -	\$ 184,200.00
26-112	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2027	\$ 331,000.00	\$ -		\$ -	\$ -	\$ -	\$ 331,000.00

Grant Distribution Report 1/15/2026

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Refer	Prev Disbursement	Prev Quarter (Q4)	Cur Quar	Balance
26-113	Pheasants Forever, Inc.	Habitat Share Program	6/30/2027	\$ 267,000.00	\$ -		\$ -	\$ -	\$ -	\$ 267,000.00
26-114	Quail Forever	Mobile Prescribed Burn Equipment, Trainings, and Outreach	6/30/2027	\$ 168,450.00	\$ -		\$ -	\$ -	\$ -	\$ 168,450.00
26-115	Trailblazer Resource Conservation & Development Council	Electronics Recycling Events	6/30/2027	\$ 12,233.00	\$ -		\$ -	\$ -	\$ -	\$ 12,233.00
26-116	Northeast Nebraska Resource Conservation & Development	Early Detection and Integrated Management of Invasive Plants	6/30/2027	\$ 23,940.00	\$ -		\$ -	\$ -	\$ -	\$ 23,940.00
26-117	Lauritzen Gardens	From Waste to Wonder: Water Detention & Habitat Restoration at the Oasis, Lauritzen Gardens	6/30/2027	\$ 71,329.00	\$ -		\$ -	\$ -	\$ -	\$ 71,329.00
26-120	Nebraska Game and Parks Commission	Enhancing prairie and woodland in the Niobrara River Valley	6/30/2027	\$ 170,000.00	\$ -		\$ -	\$ -	\$ -	\$ 170,000.00
26-122	Southeast Weed Management Area	Preserving Diverse and Resilient Grasslands in Southeast Nebraska Through Sericea Lespedeza Control	6/30/2027	\$ 16,250.00	\$ -		\$ -	\$ -	\$ -	\$ 16,250.00
26-123	Nolan Lemna	Sustainable Sustenance: Environmentally impactful, community driven	6/30/2027	\$ 67,010.00	\$ -		\$ -	\$ -	\$ -	\$ 67,010.00
26-124	Winnebago Tribe of Nebraska - Environmental Protection Department	Advancing the Winnebago Watershed-Based Plan: Phase 2 (Kelly Pond), Enhanced Monitoring Capacity and Data Collection	6/30/2027	\$ 133,411.00	\$ -		\$ -	\$ -	\$ -	\$ 133,411.00
26-125	Lower Platte North Natural Resources District	No-Till Grass Drill 2026	6/30/2027	\$ 30,900.00	\$ -		\$ -	\$ -	\$ -	\$ 30,900.00
26-126	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2027	\$ 150,000.00	\$ -		\$ -	\$ -	\$ -	\$ 150,000.00
26-128	Village of Leigh	Park Waterway Deepening and Clean Up	6/30/2027	\$ 15,000.00	\$ -		\$ -	\$ -	\$ -	\$ 15,000.00
26-130	Platte Valley Weed Management Area	Invasive Plant Species Control Along the Central Platte River	6/30/2027	\$ 280,500.00	\$ -		\$ -	\$ -	\$ -	\$ 280,500.00
26-131	Pheasants Forever, Inc.	Community Based Approach to Increasing Public Access on Private Lands	6/30/2027	\$ 285,000.00	\$ -		\$ -	\$ -	\$ -	\$ 285,000.00
26-133	SID 162 Millard Park	Bank Stabilization Phase II	6/30/2027	\$ 1,000,000.00	\$ -		\$ -	\$ -	\$ -	\$ 1,000,000.00
26-134	Nebraska Community Foundation For Business of Rainwater Basin Joint Venture	Happy Cows; Happy Wetlands III	6/30/2027	\$ 101,813.00	\$ -		\$ -	\$ -	\$ -	\$ 101,813.00
26-136	The Nature Conservancy	Prescribed Fire Training Exchange 2026	6/30/2027	\$ 46,350.00	\$ -		\$ -	\$ -	\$ -	\$ 46,350.00
26-137	Gretna Sanitation, Inc.	Eastern Nebraska CNG Refuse Truck Project	6/30/2027	\$ 80,629.00	\$ -		\$ -	\$ -	\$ -	\$ 80,629.00
26-138	Audubon Great Plains	South Platte River Trail Prairie Enhancement	6/30/2027	\$ 42,000.00	\$ -		\$ -	\$ -	\$ -	\$ 42,000.00
26-139	Xerces Society for Invertebrate Conservation	Community Habitat Kits to Support Pollinators	6/30/2027	\$ 57,415.00	\$ -		\$ -	\$ -	\$ -	\$ 57,415.00
26-140	Rebecca Ravenkamp	Using Livestok Technology for Resource Conservation	6/30/2027	\$ 48,709.00	\$ -		\$ -	\$ -	\$ -	\$ 48,709.00
26-141	Nebraska Department of Water, Energy, and Environment	Lower Elkhorn and North Fork Elkhorn Floodplain Mapping	6/30/2027	\$ 101,816.00	\$ -		\$ -	\$ -	\$ -	\$ 101,816.00
26-143	Two Rivers Public Health Department	Nuisance to Nature Program	6/30/2027	\$ 325,864.00	\$ -		\$ -	\$ -	\$ -	\$ 325,864.00
26-145	Nebraska Game and Parks Commission	Statewide Grasland Initiative	6/30/2027	\$ 350,000.00	\$ -		\$ -	\$ -	\$ -	\$ 350,000.00
26-147	Lower Elkhorn Natural Resources District	Observing Water and Nutrient Mobility in the Vadose Zone	6/30/2027	\$ 426,452.00	\$ -		\$ -	\$ -	\$ -	\$ 426,452.00
26-148	Nebraska Statewide Arboretum	Greener Towns	6/30/2027	\$ 131,283.00	\$ -		\$ -	\$ -	\$ -	\$ 131,283.00
26-149	Lower Platte Weed Management Area	Lower Platte River & Tributaries - Water Conveyance and Habitat Improvement Project	6/30/2027	\$ 40,000.00	\$ -		\$ -	\$ -	\$ -	\$ 40,000.00
26-150	Keep Omaha Beautiful	Trees for Tomorrow: Expanding and Understanding Omaha's Urban Canopy	6/30/2027	\$ 148,951.00	\$ -		\$ -	\$ -	\$ -	\$ 148,951.00
26-151	Nebraska Community Foundation For Business of Rainwater Basin Joint Venture	Rainwater Basin Watershed Restoration and Assessment Project	6/30/2027	\$ 109,750.00	\$ -		\$ -	\$ -	\$ -	\$ 109,750.00
26-154	Twin Valley Weed Management Area	Eastern Republican and Little Blue Watershed Improvement Project	6/30/2027	\$ 118,000.00	\$ -		\$ -	\$ -	\$ -	\$ 118,000.00
26-157	Nebraska Community Foundation for Business of Rainwater Basin Joint Venture	Growing and Expanding Nebraska's Core Grasslands	6/30/2027	\$ 390,833.00	\$ -		\$ -	\$ -	\$ -	\$ 390,833.00
26-160	Lower Platte South Natural Resources District	Pecan Creek Wetland Complex	6/30/2027	\$ 239,052.00	\$ -		\$ -	\$ -	\$ -	\$ 239,052.00

NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET
 Prepared December 29, 2025

HISTORICAL SUMMARY

25% of sales (after start-up cost payback) thru 9-30-2003	\$185,645,389
Supplemental Allocation June 1997	\$4,076,716
General Fund Transfer July 2004	\$5,000,000
Total Allocations from 10-1-2003 through 9-30-2025	\$856,581,253
Allocation for 10-1-2025 through 12-31-2025	<u>\$14,605,892</u>
Total Allocations	<u>\$1,065,909,250</u>

BENEFICIARY SUMMARY

	Current rates	Total Previous Allocations	Current Allocation	Total Allocations
Compulsive Gamblers Assistance Fund	\$500K+1%	\$23,333,037	\$146,059	\$23,479,096
Solid Waste Landfill Closure Assistance Fund		\$18,460,996	\$0	\$18,460,996
General Fund		\$5,000,000	\$0	\$5,000,000
Nebraska Environmental Trust Fund	44.50%	\$452,007,758	\$6,499,622	\$458,507,380
Education Funds as directed by 2024 Legislature	44.50%	\$26,127,380	\$6,499,622	\$32,627,002
Nebraska Education Improvement Fund		\$169,189,056	\$0	\$169,189,056
Education Innovation Fund		\$174,222,842	\$0	\$174,222,842
Nebraska Opportunity Grant Fund		\$100,929,476	\$0	\$100,929,476
Nebraska State Fair Support & Improvement Cash Fund	10.00%	<u>\$82,032,813</u>	<u>\$1,460,589</u>	<u>\$83,493,402</u>
Total Allocations		<u>\$1,051,303,358</u>	<u>\$14,605,892</u>	<u>\$1,065,909,250</u>

QUARTERLY SUMMARY

1st Allocation - Dec '93	\$3,473,245	36th Allocation - Sept '02	\$4,703,292	71st Allocation - June '11	\$8,929,746
2nd Allocation - Mar '94	4,204,314	37th Allocation - Dec '02	4,720,879	72nd Allocation - Sept '11	7,354,336
3rd Allocation - June '94	3,254,252	38th Allocation - Mar '03	5,863,641	73rd Allocation - Dec '11	8,620,541
4th Allocation - Sept '94	3,694,603	39th Allocation - June '03	4,810,852	74th Allocation - Mar '12	10,028,135
5th Allocation - Dec '94	4,493,992	40th Allocation - Sept '03	5,626,823	75th Allocation - June '12	10,072,052
6th Allocation - Mar '95	4,718,654	41st Allocation - Dec '03	5,077,781	76th Allocation - Sept '12	9,048,508
7th Allocation - June '95	6,400,921	42nd Allocation - Mar '04	5,018,280	77th Allocation - Dec '12	10,260,110
8th Allocation - Sept '95	4,898,818	43rd Allocation - June '04	5,085,062	78th Allocation - Mar '13	9,599,548
9th Allocation - Dec '95	5,049,922	44th Allocation - Sept '04	5,098,994	79th Allocation - June '13	11,106,535
10th Allocation - Mar '96	5,406,684	45th Allocation - Dec '04	5,407,730	80th Allocation - Sept '13	9,878,840
11th Allocation - June '96	5,130,880	46th Allocation - Mar '05	5,347,591	81st Allocation - Dec '13	9,398,011
12th Allocation - Sept '96	5,064,149	47th Allocation - June '05	6,341,163	82nd Allocation - Mar '14	9,749,771
13th Allocation - Dec '96	4,714,069	48th Allocation - Sept '05	5,664,629	83rd Allocation - June '14	8,973,470
14th Allocation - Mar '97	4,743,839	49th Allocation - Dec '05	7,064,331	84th Allocation - Sept '14	8,178,969
15th Allocation - June '97	4,764,614	50th Allocation - Mar '06	7,866,346	85th Allocation - Dec '14	8,620,016
16th Allocation - Sept '97	4,593,964	51st Allocation - June '06	7,006,589	86th Allocation - Mar '15	10,859,782
17th Allocation - Dec '97	4,403,552	52nd Allocation - Sept '06	7,272,884	87th Allocation - June '15	9,448,216
18th Allocation - Mar '98	4,582,744	53rd Allocation - Dec '06	6,917,888	88th Allocation - Sept '15	8,212,897
19th Allocation - June '98	5,160,203	54th Allocation - Mar '07	8,382,364	89th Allocation - Dec '15	8,970,159
20th Allocation - Sept '98	5,415,823	55th Allocation - June '07	6,693,083	90th Allocation - Mar '16	14,484,483
21st Allocation - Dec '98	3,922,025	56th Allocation - Sept '07	8,028,992	91st Allocation - June '16	11,115,384
22nd Allocation - Mar '99	3,870,216	57th Allocation - Dec '07	6,345,022	92nd Allocation - Sept '16	10,139,310
23rd Allocation - June '99	4,372,962	58th Allocation - Mar '08	8,179,721	93rd Allocation - Dec '16	9,898,760
24th Allocation - Sept '99	4,338,499	59th Allocation - June '08	8,454,546	94th Allocation - Mar '17	10,002,805
25th Allocation - Dec '99	3,945,162	60th Allocation - Sept '08	7,329,553	95th Allocation - June '17	11,236,782
26th Allocation - Mar '00	4,871,741	61st Allocation - Dec '08	6,741,792	96th Allocation - Sept '17	12,155,625
27th Allocation - June '00	4,732,136	62nd Allocation - Mar '09	8,002,231	97th Allocation - Dec '17	9,810,734
28th Allocation - Sept '00	3,659,761	63rd Allocation - June '09	8,171,542	98th Allocation - Mar '18	12,037,151
29th Allocation - Dec '00	4,469,602	64th Allocation - Sept '09	7,718,275	99th Allocation - June '18	11,246,604
30th Allocation - Mar '01	4,241,695	65th Allocation - Dec '09	6,910,874	100th Allocation - Sept '18	10,112,868
31st Allocation - June '01	4,225,339	66th Allocation - Mar '10	7,668,057	101st Allocation - Dec '18	13,866,351
32nd Allocation - Sept '01	5,308,954	67th Allocation - June '10	9,703,068	102nd Allocation - Mar '19	11,755,270
33rd Allocation - Dec '01	4,111,255	68th Allocation - Sept '10	6,845,156	103rd Allocation - June '19	10,833,103
34th Allocation - Mar '02	4,196,481	69th Allocation - Dec '10	7,405,727	104th Allocation - Sept '19	9,538,409
35th Allocation - June '02	4,619,263	70th Allocation - Mar '11	8,874,699	105th Allocation - Dec '19	9,657,261

(continued)

NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET
Prepared December 29, 2025

QUARTERLY SUMMARY (continued)

106th Allocation - Mar '20	\$10,653,915
107th Allocation - June '20	12,556,050
108th Allocation - Sept '20	10,436,890
109th Allocation - Dec '20	10,464,425
110th Allocation - Mar '21	15,201,537
111th Allocation - June '21	12,076,086
112th Allocation - Sept '21	12,003,796
113th Allocation - Dec '21	12,058,351
114th Allocation - Mar '22	13,113,767
115th Allocation - June '22	12,254,024
116th Allocation - Sept '22	12,600,007
117th Allocation - Dec '22	15,817,263
118th Allocation - Mar '23	14,679,553
119th Allocation - June '23	12,669,160
120th Allocation - Sept '23	15,482,624
121st Allocation - Dec '23	13,419,326
122nd Allocation - Mar '24	13,525,644
123rd Allocation - June '24	12,896,679
124th Allocation - Sept '24	11,390,517
125th Allocation - Dec '24	12,415,890
126th Allocation - Mar '25	11,415,178
127th Allocation - June '25	10,477,004
128th Allocation - Sept '25	14,014,624
129th Allocation - Dec '25	<u>14,605,892</u>
Sub-Total	\$1,056,832,534
Supplemental Allocation	\$4,076,716
General Fund Transfer	<u>\$5,000,000</u>
Total Allocations	<u>\$1,065,909,250</u>

**NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET**
Prepared December 29, 2025

(continued)

BENEFICIARY BREAKDOWN - EDUCATION

Education Transfers as directed by 2024 Legislature

	% of Transfer	Total Previous Allocations	Current Allocation	Total Allocations
Behavioral Training Cash Fund	8.00%	\$2,090,190	\$519,970	\$2,610,160
College Pathway Program Cash Fund	2.00%	\$522,547	\$129,992	\$652,539
Community College Gap Assistance Program Fund	7.00%	\$1,828,918	\$454,974	\$2,283,892
Department of Education Innovation Grant Fund	10.00%	\$2,612,738	\$649,962	\$3,262,700
Distance education incentives per section 79-1337	3.00%	\$783,821	\$194,989	\$978,810
Door to College Scholarship Fund	1.00%	\$261,275	\$64,996	\$326,271
Excellence in Teaching Cash Fund	8.00%	\$2,090,190	\$519,970	\$2,610,160
Expanded Learning Opportunity Grant Fund	1.50%	\$391,910	\$97,494	\$489,404
Mental Health Training Cash Fund	1.50%	\$391,910	\$97,494	\$489,404
Nebraska Opportunity Grant Fund	58.00%	\$15,153,881	\$3,769,781	\$18,923,662
Total Allocations	100.00%	\$26,127,380	\$6,499,622	\$32,627,002

NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET
Prepared December 29, 2025

Grant Administration Report

Late Reports

As of 1/15/2026 there are no late reports.

Budget Modification Approved by NET Staff

No budget modifications have been approved this quarter.

Board Development
Accountability and Disclosure
Conflicts of Interest Statement & Reporting

Item #5 a.

Object: To reaffirm and provide additional instruction

Contact Person: Holly Adams

For: ACTION

Attachment: 8 pages

BACKGROUND

This is an opportunity for board members and staff to review statutes, rules and regulations, policies and procedures and become more familiar with the documents that govern NET's operations.

EXPLANATION

The Nebraska Environmental Trust is bound to the Nebraska Accountability and Disclosure Act by statute. The NET has a policy in place for conflict of interest.

PROPOSAL

81-15,170.01.

Board members; conflict of interest; treatment.

Members of the board shall comply with the conflict of interest provisions of the Nebraska Political Accountability and Disclosure Act. Any member of the board who is also a director of a state agency shall abstain from voting on applications which would provide funding primarily to his or her agency.

NET Policy requires the Executive Director to yearly provide NET members with a form to declare a potential conflict of interest as necessary.

NE Accountability and Disclosure Commission also requires a statement of financial interests (NADC Form C-1) to be filed **on or before March 1st** of each year.

Adopted Policies of the Nebraska Environmental Trust Board

*In addition to the Bylaws of the Nebraska Environmental Trust

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:	11/14/2001	Legislative Program Evaluation Unit
Adopted Date:	11/14/2001	
Revised Date:	04/03/2002	
Revised Date:	02/04/2010	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:	04/3/2002	Ad-Hoc Committee on Bylaws, Policy and Contracts
Adopted Date:	04/3/2002	

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 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.

Nebraska Environmental Trust Conflict of Interest Form

The Nebraska Environmental Trust (NET) conscientiously is committed to a standard that ensures all staff, volunteers, and board members avoid conflicts of interest between the interests of the NET and the personal, professional, and/or business interests of decision making and influencing individuals. The NET wishes to avoid potential and actual conflicts of interest, as well as any perceptions of conflicts of interest.

By signing, I understand the purpose of this form is to protect the integrity of the NET's decision-making process, to enable our constituencies to have confidence in NET's integrity, and to protect the integrity and reputations of volunteers, staff and board members.

During meetings or activities, I will disclose any interests in a transaction or decision where I, my family, my employers, or close associates will receive a benefit or gain. Upon disclosure, I understand I will be expected to abstain from voting.

I will complete the Nebraska Accountability and Disclosure Form NADC Form C-2 Potential Conflict of Interest Statement as necessary.

I understand this form is meant to supplement good judgement and, as such, I will respect its spirit as well as its wording.

Signed: _____

Date: _____

NET Position: _____

<p style="text-align: center;">NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION</p> <p style="text-align: center;">P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 https://nadc.nebraska.gov</p>	<h2 style="margin: 0;">STATEMENT OF FINANCIAL INTERESTS</h2> <div style="border: 2px solid black; padding: 5px; display: inline-block; margin: 10px 0;"> <h3 style="margin: 0;">Calendar Year 2025</h3> </div> <p style="margin: 0;">NADC FORM C-1</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">POSTMARK DATE</td> <td style="width: 50%;"></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">OFFICE USE ONLY</td> </tr> <tr> <td colspan="2" style="height: 100px;"></td> </tr> </table>	POSTMARK DATE				OFFICE USE ONLY			
POSTMARK DATE										
OFFICE USE ONLY										
BEFORE COMPLETING READ FILING REQUIREMENTS										

- This statement must cover all financial interests for the entire "calendar year" as noted above and not just as of year-end.
- Candidates for designated offices and holders of designated offices and positions must file this statement with the Commission. See Sections 1A and 1B of the instructions.
- Candidates (including incumbents) subject to this filing requirement must file this statement in order to have their names appear on the ballot. (See Instructions).
- Designated officeholders and holders of designated positions must file this statement with the Commission annually.
- Dollar values need not be report for any item, except Item 11.
- Persons who fail to file as required are subject to a civil penalty of up to \$5,000.

ITEM 1	YOUR NAME, ADDRESS AND PHONE NUMBER
<p>Name _____ Telephone No. _____</p> <p style="margin-left: 40px;">LAST FIRST MIDDLE</p> <p>E-mail _____</p> <p>Address _____</p> <p style="margin-left: 40px;">STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE</p>	

ITEM 2	OCCASION FOR FILING (Check Appropriate Box)
<p><input type="checkbox"/> A candidate for elective office <input type="checkbox"/> Newly appointed to office or position</p> <p><input type="checkbox"/> Annual officeholder's or state employee's report <input type="checkbox"/> Amendment</p>	

ITEM 3	OFFICE HELD & TERM OF OFFICE (Incumbent elected/appointed officials and state employees. See IB of instructions)
<p>List the office or position you currently hold which requires this filing.</p> <p>Office or Position: _____ Term: _____</p> <p style="margin-left: 600px;">BEGINS ENDS</p> <p>Name of City, County, District, or State Agency: _____</p>	

ITEM 4	OFFICE SOUGHT (Candidates only. See 1A of instructions)
<p>List the office sought which requires this filing.</p> <p>Office: _____</p> <p>Name of City, County, District, or State Office: _____</p>	

ITEM 5	PERIOD COVERED BY THIS STATEMENT
<p>This statement must cover all financial interests for the entire "preceding calendar year" and not just as of year-end.</p> <p style="text-align: center;">This statement covers the preceding calendar year January 1 through December 31, <u>2025</u></p>	

ITEM 6 SOURCES OF INCOME OF OVER \$1,000

Income includes money or any other form of recompense constituting income under the Internal Revenue Code. (See definitions)

Name and address of any source* (including an individual, business, body of government, political subdivision or body corporate) from which income of over \$1,000 was received.

List the nature of the source's business and the nature of the services you rendered or the circumstances under which income was received. NOTE: Do not list the amount of the income.

Also include your Government position if you were paid more than \$1,000.

1.) _____	1a.) _____
_____	_____
_____	_____
2.) _____	2a.) _____
_____	_____
_____	_____
3.) _____	3a.) _____
_____	_____
_____	_____
4.) _____	4a.) _____
_____	_____
_____	_____

*NOTE: IF INCOME RESULTED FROM EMPLOYMENT BY, OPERATION OF OR PARTICIPATION IN A PROPRIETORSHIP, PARTNERSHIP, CORPORATION OR OTHER PERSON, LIST THE SAME AS THE SOURCE OF INCOME, BUT NOT THE PATRONS, CUSTOMERS, PATIENTS, OR CLIENTS THEREOF.

ITEM 7 BUSINESSES WITH WHICH YOU ARE ASSOCIATED Including Non Profits (See definitions)

Name and address of all businesses, organizations, or associations (profit and non-profit) with which you held a position of officer, director, limited liability company member, partner, or stockholder and any entity in which you held a position of trustee. Such reporting is required based on the position held, not on whether income was received. You need **not** report business associations which are otherwise listed under Item 6.

Name and Address of Business or Organization.

Nature of Association

If you have nothing to report, write NONE

1.) _____	1a.) _____
_____	_____
_____	_____
2.) _____	2a.) _____
_____	_____
_____	_____
3.) _____	3a.) _____
_____	_____
_____	_____
4.) _____	4a.) _____
_____	_____
_____	_____
5.) _____	5a.) _____
_____	_____
_____	_____
6.) _____	6a.) _____
_____	_____
_____	_____
7.) _____	7a.) _____
_____	_____
_____	_____

ITEM 8	REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need <i>not</i> be reported.)
---------------	--

List all real property in Nebraska in your name or in which you have a direct ownership interest. The description required must be sufficient to identify the location of the property. Exceptions: You need **not** report real property owned by a business listed in Item 6 or 7, your personal residence or real property valued at less than \$1,000. Personal residence refers to your principal dwelling-house and adjacent land used for house-hold purposes, such as lawns and gardens.

Location of Property (Description or Address)	Nature of Property (such as: agricultural, commercial, industrial, residential-rental)
If you have nothing to report, write NONE	

ITEM 9	OTHER FINANCIAL INTERESTS AND PROPERTY HELD DURING THE PERIOD OF THIS STATEMENT WHICH EXCEEDED A FAIR MARKET VALUE OF \$1,000 AT ANY TIME DURING THE REPORTING PERIOD
---------------	--

(a) List the names and addresses of the institutions in which you had checking and savings accounts and certificates of deposit.

Financial Institution	Address
If you have nothing to report, write NONE	

(b) List the names of the issuers of all stocks, bonds, and government securities, not otherwise listed under Items 6 or 7.

If you have nothing to report, write NONE	

(c) Describe other property owned or held for the production of income not otherwise disclosed in Items 6, 7, 8 or 9(a)(b). Include leaseholds and other interests in real estate, promissory notes and other obligations owed to you, beneficial interests in trusts and estates, cash value life insurance, IRAs, deferred income and retirement plans. Exception: Do **not** include accounts receivable, inventory, fixtures and equipment owned or used by a business listed in Items 6 & 7 or household goods, personal automobiles and other tangible personal property unless such property was held **primarily** for sale or exchange.

If you have nothing to report, write NONE	

ITEM 10 CREDITORS TO WHOM \$1,000 OR MORE WAS OWED OR GUARANTEED BY YOU OR A MEMBER OF YOUR IMMEDIATE FAMILY.

Exception: Loans from a relative and land contracts which have been recorded with the County Clerk or Register of Deeds need **not** be reported. Accounts payable, debts arising out of retail installment transactions or loans made by a financial institution in the ordinary course of business need **not** be reported.

Name	Address
If you have nothing to report, write NONE	

ITEM 11 SOURCES OF GIFTS OF A VALUE OF MORE THAN \$100 RECEIVED EXCEPT GIFTS FROM RELATIVES. (See definitions) If you have nothing to report, write NONE

Name and address of Donor	Occupation or nature of business of Donor	Value of Gift (See Key Below)	Description of Gift and Circumstances or Occasion for Gift
If you have nothing to report, write NONE			

The monetary value of each gift shall be categorized based on the good faith estimate of the filer. For each reported gift insert in the Value column the letter which corresponds to the value category of the gift. The value categories are:
 A) \$100.01 to \$200; B) \$200.01 to \$500; C) \$500.01 to \$1,000; D) \$1,000.01 or more.

ITEM 12 SUPPLEMENTAL INFORMATION (please attach any supplemental info and note below to see attached)

ITEM 13 SIGNATURE OF FILER, ATTESTATION, AND DATE

Check one of the boxes, sign and date below.

I am not an agent of a foreign principal from an adversary nation or a foreign terrorist organization, as such terms are defined in the Foreign Adversary and Terrorist Agent Registration Act.

I am an agent of a foreign principal from an adversary nation or a foreign terrorist organization, as such terms are defined in the Foreign Adversary and Terrorist Agent Registration Act.

I hereby state that I have used all reasonable diligence in the preparation of this Statement and that to the best of my knowledge it is true and complete.

(Signature of Filer) _____ (Date) _____

Criminal Penalties: Any person who files a statement knowing that information is false shall be guilty of a Class IV Felony, See §49-14,134, Nebraska Revised Statutes.

General Information - Filing Requirements

I. Who Should File:

A. Candidates for the offices of Governor, Lt. Governor, Attorney General, Auditor of Public Accounts, Secretary of State, State Treasurer, State Board of Education, Public Service Commission, Board of Regents of the University of Nebraska, State Legislature, Board of Directors of a Public Power District, Mayor and City Council of the cities of Omaha and Lincoln, and any elective county office.

B. Officeholders

1. Any person holding an office listed in 1A above.
2. A member of a land use planning commission or zoning commission of any county with a population of more than 100,000 residents.
3. State officeholders, state officials and state employees specified in §49-1493 of the Nebraska Statutes and Title 4, Chapter 2 of the Commission's rules and regulations.

II. When and Where to File:

- A. Candidates for the elective offices listed in 1A, above, should file with the Commission by **March 1st** of the year of the election. The filing must cover the calendar year prior to the election. **Failure to file a Statement of Financial Interests as required may result in the candidate's name not appearing on the ballot.**
- B. Officeholders, officials and employees referred to in 1B, above, must file with the Commission on or before **March 1st** of each year in which they hold the position.
- C. Officeholders, officials and employees referred to in 1B, above, who are appointed to the position must file with the Commission prior to assuming the duties of the office or position. If confirmation is required, the filing should be made prior to assuming the duties of office or position or prior to confirmation, whichever comes first. This filing need not be made with the election official.

D. Within 30 days after leaving an office or a position listed in 1B, above, a statement should be filed with the Commission. The filing should cover a period beginning with the closing date of the prior statement through the date that the person left the office or position. This filing need not be made with the election official.

III. Potential Conflict of Interest Filings:

The individuals listed under 1B above are required to file a Potential Conflict of Interest Statement (NADC Form C-2)) whenever a potential conflict of interest arises. A public official or public employee has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which could result in a financial benefit or financial detriment to: a) the public official; b) a member of his or her immediate family; or c) a business with which he or she is associated. The financial benefit must be distinguishable from that experienced by the general public or a broad segment of it.

IV. FORMS and ELECTRONIC FILING:

- A. Hard copies of forms may be obtained by contacting the Commission office. Forms may also be obtained from the Commission's website at <https://nadc.nebraska.gov/available-forms>.
- B. Forms may be downloaded onto a computer hard drive, completed, printed, and mailed or otherwise sent to the Commission. A copy of the filing may be preserved on the hard drive of a computer for future reference.
- C. The Statement of Financial Interests (Form C-1) may be filed electronically through the FirstTuesday Campaign Finance System. After your initial filing, all information is maintained in your account for quick and easy filing next year. To begin, please see our simple C-1 e-File guides under Electronic Filing Guides at <https://nadc.nebraska.gov/publications>.

Definitions

Business - means any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, activity or entity.

Business with which the individual is associated - means a business (1) in which the individual is a partner, Limited Liability Company Member, director, or officer, or (2) in which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five percent equity interest, or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten per cent equity interest. An individual who occupies a confidential professional relationship protected by law shall be exempt from this section. This section shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker.

Elective office - means a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Financial Institution - As used in section 49-1496, financial institution means a bank, savings bank, building and loan association, savings and loan association, or credit union, whether chartered by the United States, the department, or a foreign state agency; any other similar organization which is covered by federal deposit insurance; or a trust company. See section 8-801.03(11) of the state statutes.

Gift - means a payment, subscription, advance, forbearance, rendering or deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefor. Gift shall not include a campaign contribution otherwise reported as required by law, a commercially reasonable loan made in the ordinary course of business, a gift received from a relative, a breakfast, luncheon, dinner or other refreshments consisting of food or beverage for immediate consumption, or the occasional provision of transportation within the State of Nebraska.

Relative - means any person related to another by blood or marriage to the third degree of consanguinity, including a foster parent, foster child, step-parent, stepchild, and adopted children and their adoptive parents.

Income - means any money or anything of value received, or to be received as a claim on future services, whether in the form of a fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, or any other form of recompense then constituting income under the Internal Revenue Code. You need not report a distribution of principal or the income of an irrevocable trust of a member of your immediate family.

Person - means a business, individual, proprietorship, firm, partnership, limited liability company, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Definitions: Sections 49-1407, 49-1408, 49-1417, 49-1423, 49-1425, 49-1426, 49-1438, 49-1497, Revised Nebraska Statutes.

Statutory Authority: Sections 49-1493 to 49-1497, Revised Nebraska Statutes.

Definitions related to the Attestation in Item 13

Adversary Nation – means those countries listed in 15 C.F.R. 791.4, as such regulation existed on April 1, 2025.

Agent of a Foreign Principal – means (i) Any person who directly, or through any other person, within the State of Nebraska, engages in covered activities and who acts: (A) As an agent, representative, employee, or servant, of a foreign principal; or (B) In any other capacity at the order or request or under the direction or control, of a foreign principal or of a person, any of whose activities are directly or indirectly supervised, directed, controlled, financed, or subsidized in whole or in part by, a foreign principal; OR

(ii) Any person who agrees, consents, assumes, or purports to act as, or who is or purports to be, whether or not pursuant to a contractual relationship, an agent of a foreign principal as defined in (i) above.

Agent of a foreign principal does not include: any media entity, solely by virtue of any bona fide news or journalistic activities, including the solicitation or acceptance of advertisements, subscriptions, or other compensation therefor, so long as: (i) The media entity is at least eighty percent beneficially owned by citizens of the United States; (ii) Any officers and directors of the media entity are citizens of the United States; and (iii) The media entity is not owned, directed, supervised, controlled, subsidized, or financed, and none of its policies are determined by, any foreign principal or by any agent of a foreign principal required to register under the Foreign Adversary and Terrorist Agent Registration Act.

Foreign principal – means: (a) A government of a foreign country, any agency or instrumentality of such government, or a foreign political party; (b) A person outside of the United States, unless it is established that such person is an individual and a citizen or permanent resident of and domiciled within the United States, or that such person is not an individual and is organized under or created by the laws of the United States or of any state or other place subject to the jurisdiction of the United States and has its principal place of business within the United States; (c) A partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country; (d) A partnership, association, corporation, organization, or other combination of persons that is at least twenty percent beneficially owned by a partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country; (e) Any person that owns or operates in whole or in part an entity described in subdivision (6)(d) of this section; (f) Any person that is owned or operated in whole or in part by a person or entity described in subdivision (6)(a), (b), (c), or (e) of this section; or (g) A foreign terrorist organization

Foreign terrorist organization - means: an organization included on the United States Department of State's list of designated foreign terrorist organizations pursuant to 8 U.S.C. 1189, as such section existed on April 1, 2025.

Statutory Definitions: Foreign Adversary and Terrorist Agent Registration Act, Section 4-203, Revised Nebraska Statutes.

Board Development
Executive Director's Evaluation

Item #5 b.

Object: Discuss and update Board on Executive Director's performance evaluation.

Contact Person: Mark Quandahl

For: DISCUSSION

Attachment: None

BACKGROUND

Upon recommending Holly Adams as the Executive Director, the Executive Committee recommended a mid-year review of performance.

EXPLANATION

NET Bylaws, Article IV, Committees, A: Executive Committee, Duties:

The Executive Committee conducts annual evaluation of the Executive Director;

NET Policy, Section IX, Trust Staff, 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.) The Executive Director will distribute an evaluation form to the Board Chairperson. The Board Chairperson will distribute an evaluation form 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 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.

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.
7. At the Executive Committee meeting to discuss comments and recommendations of the past period performance review with the Executive Director, a written expectations and goals for the Executive Director's next annual performance shall be presented and discussed. The terms shall be mutually agreed upon by the Executive Committee and the Executive Director unless it is due to an unsatisfactory performance and a Performance Improvement Plan is required.

Habitat for Humanity Sale of Property Request – Grant 13-155

Item #6

Object: To review sale of property request

Contact Person: Holly Adams

For: ACTION

Attachment: 10 pages

BACKGROUND

Nebraska Environmental Trust received a request from Habitat for Humanity of Omaha requesting permission from the NET Board to sell the property and building that was purchased utilizing NET Funds from project 13-155.

EXPLANATION

In the grant contract between NET and the Habitat for Humanity of Omaha: J. TRANSFER/DISPOSAL OF REAL OR PERSONAL PROPERTY - **The Sponsor will not sell, lease, transfer, exchange, mortgage or encumber in any manner whatsoever all or any portion of any real (including land acquisitions, easements or improvements) or other property acquired in whole, or in part, by Trust funds without the prior written permission of the Trust, which will not be unreasonably withheld.** The Sponsor shall notify the Trust in writing of any proposed sale, lease, transfer, exchange, mortgage, or encumbrance at least thirty days in advance and obtain written approval from the Trust. In the event that the Trust does not agree to the sale, lease, transfer, exchange, mortgage, or encumbrance of said property, the Sponsor may repay the value of the grant to the Trust and is released from all further obligations. Otherwise, repayment will be calculated according to the adopted policies of the Trust board regarding the transfer or sale of Trust-funded equipment. The Sponsor will notify the Trust when any equipment purchased in whole or in part with grant funds is no longer usable during the service life of the equipment.

PROPOSAL

Suggested Motions:

"I move that the Board **approve/deny** the sale of the building associated with Grant 13-155, in response to the request from Habitat for Humanity of Omaha, with the condition that Habitat for Humanity of Omaha repay the grant-funded amount of \$440,000 upon the sale of the property, and authorize the Executive Director to provide written notice of the Board's decision to Habitat for Humanity of Omaha."

"I move that the Board **approve/deny** the sale of the building associated with Grant 13-155, in response to the request from Habitat for Humanity of Omaha and authorize the Executive Director to provide written notice of the Board's decision to Habitat for Humanity of Omaha."

Grant – 13-155

Project Description:

In a continuing effort to serve low-income families and provide an efficient way to recycle usable building and home improvement materials, Habitat for Humanity of Omaha opened its second ReStore retail outlet (ReStore II) in August 2012 and is currently seeking funding to assist with start-up costs and building purchase. With the opening of ReStore II, Habitat will triple the materials recycled or reused and houses built through this program. That's 4,800 tons of material recycled and 12 Habitat Omaha homes each year – the impact is significant.

ReStore II makes this possible by accepting donations of new and used home improvement materials and selling them to the general public at a discount of 50-70% off retail value, allowing homeowners of every income level to make repairs and upgrades at an affordable price and promoting the maintenance and repair work that can reduce the incidence of substandard housing. Revenues generated by the store fund the construction costs of safe, decent, affordable and energy-efficient Habitat homes.

- NET Grant Funds Reimbursed for Building/Property was \$440,000
- NET Grant Funds Reimbursed for Capital Expenditures: \$35,000
- Total Original Cost of Building and Property was \$1,444,180.25

Adopted Polices of the Nebraska Environmental Trust

Section VI: Grantee Conditions

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 contract, 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, repayment will be required.
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:	06/07/2010	Land Ad-Hoc Committee
Adopted Date:	02/02/2012	Board Action
Adopted Date:	08/06/2019	Board Action
Revised Date:	05/02/2024	



Building opportunity throughout Burt, Cass, Douglas, Sarpy and Washington Counties.

January 9, 2026

Holly Adams
Nebraska Environmental Trust
2077 N Street, Suite 310
P.O. Box 94913
Lincoln, NE 68509-4913

Dear Ms. Adams:

Habitat for Humanity of Omaha is writing to formally notify the Nebraska Environmental Trust of the pending sale of our ReStore property located at 10910 Emmet Street, which was originally acquired in 2013 with support from NET grant funding. This letter fulfills the notification requirement outlined in the original grant agreement and ensures full transparency as we move through this transition.

After careful evaluation, Habitat Omaha made the thoughtful decision to sell both of its ReStore locations to an experienced local organization that shares our values and commitment to community benefit. This transition will ensure the continued availability of affordable goods and ongoing environmental impact through reuse and recycling. It also allows Habitat Omaha to focus more fully on addressing the region’s growing housing shortage.

We remain deeply grateful for NET’s investment in the Emmet Street ReStore. The 2013 grant enabled us to renovate and operate the store for twelve years, providing affordable materials to thousands of families, diverting significant tonnage from the landfill, and generating revenue that supported our mission.

Proceeds from the sale of the ReStores will be reinvested directly into Habitat Omaha’s mission-driven programs, including our affordable homeownership program and our critical home repair program, which preserves currently affordable housing units. These investments will strengthen our capacity to meet the community’s urgent housing needs while honoring the intent and spirit of NET’s past support.

We understand that this matter will be presented at the February 5, 2026 NET Board meeting, and Habitat Omaha’s Chief Communications Officer, Tracie McPherson, will be present to answer any questions. We appreciate your consideration and your continued

Board of Directors

- Javier Fernandez
Chair
Susan Thaden
Vice Chair
Jamie Gutierrez
Secretary
Teri Mercer
Treasurer

- Luper Akough
Anthony Ashby
Sally Christensen
Melissa Crawford
Mark Doyle
Cydney Franklin

- Dr. Cynthia Gooch-Grayson
Adrian Hernandez
Tim Kudron
Katie Luther
Jacquelyn Morrison
Gustavo Oberto
Dan Patterson
Mark Rodgers
Jaison Samuel
Scott Siegert
Lucas Weatherly
Julian Young

Advisory Council

- Maranda Adams
Nate Dodge
W. Gary Gates
Fred Hunzeker
Steve Martin
Mike Moylan
Tyler Owen
Sandy Parker
Rick Russell
Jim Timmerman
Lyn Ziegenbein
Amanda Brewer
CEO



partnership in advancing environmental stewardship and community well-being across Nebraska.

Please do not hesitate to contact me if additional information is needed in advance of the meeting.

Sincerely,



Janneane Gerot
Chief of Staff



MEMORANDUM OF CONTRACT

This Memorandum of Contract from the Nebraska Environmental Trust (hereinafter referred to as "Trust") concerns the real property described as:

Lot 2, Tremel Heights Replat 1, an Addition to the City of Omaha, Douglas County, Nebraska.

Nebraska Environmental Trust acknowledges that Habitat for Humanity of Omaha, Inc. will transfer the real property described above to HFHO Real Estate Holdings, Inc. in approximately 30 days. In approximately seven years the property described above will transfer back to Habitat for Humanity of Omaha, Inc.

A pre-existing contract known as Exhibit "A" is attached hereto and made a part thereof by reference, exists between Habitat for Humanity of Omaha, Inc. (Grantee) and the Trust.

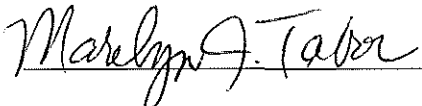
This property was acquired in part with grant funds provided by the Nebraska Environmental Trust and will be managed for the purposes set out in the grant, in accordance with applicable State law. This property may not be sold, leased, transferred, exchanged, mortgaged or encumbered in any manner, or used for purposes inconsistent with the grant without the prior written approval of the Nebraska Environmental Trust, P.O. Box 94913 – Lincoln, NE 68509-4913.



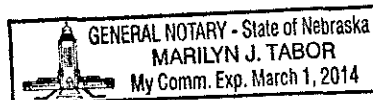
Mark A. Brohman, Executive Director
Nebraska Environmental Trust

STATE OF NEBRASKA, COUNTY OF LANCASTER.

The foregoing instrument was acknowledged before me this 27th day of August, 2013.

 Notary Public

My Commission Expires: March 1, 2014



NEBRASKA ENVIRONMENTAL TRUST

2013 GRANT CONTRACT

A. PARTIES TO THE CONTRACT

This contract is entered into by and between the Nebraska Environmental Trust (the Trust) and the **Habitat for Humanity of Omaha ReStore** (the Sponsor).

B. PRIMARY CONSIDERATIONS OF THE CONTRACT

The Sponsor submitted an application, **13-155 – ReStore II** to the Trust for a grant on or before September 4, 2012. On April 4, 2013, following evaluation of the application and any attachments, the Trust Board approved a grant in the amount of up to **\$485,000** to be awarded as provided by this contract consistent with the Environmental Trust Fund Act of 1992 and subsequent provisions, rules and regulations and pending available funds. The project application and all associated documents are by reference made part of this contract. By entering into this contract, the Sponsor(s) commit to the implementation of the project as described in the application, and subsequent correspondence, documentation and amendments.

At the request of the Trust, a new budget outline will be prepared by the Sponsor. This outline replaces any previous project budget information submitted and is by reference made part of this grant contract.

C. TERM OF THE FUNDING PERIOD AND CONTRACTUAL OBLIGATIONS

The project funding period shall begin with the last date this contract is signed and shall terminate on **June 30, 2014**. Funds not expended within this period shall be immediately forfeited by the Sponsor without action by the Trust. The terms and conditions of this contract shall remain in effect for the useful life of the project and its components, except as otherwise provided.

D. REPORTING OBLIGATIONS OF THE SPONSOR

1. Financial Reports and request for disbursement.

The Sponsor hereby agrees to submit properly documented statements of costs for which grant funds are sought, pursuant to the terms of this contract, for approved grant activities on a form that will be supplied by the Trust. Proper documentation shall be considered to be copies of original invoices containing the name, address and social security number or federal tax identification number of the vendor and an itemized list of services or goods with costs and the date of service or delivery. These statements and reports shall be signed by the project representative of the Sponsor(s).

The Trust will reimburse the Sponsor for these costs following receipt of the statements and reports specified in this section, subject to conditions contained in this section, Section E and elsewhere in this contract.

The Sponsor agrees to file such statements and reports according to the following schedule:

<u>Project Period</u>	<u>Report Due Date</u>
From inception through June 30, 2013	July 31, 2013
From July 1 through September 30, 2013	October 31, 2013
From October 1 through December 31, 2013	January 31, 2014
From January 1 through March 31, 2014	April 30, 2014
From April 1 through June 30, 2014	July 31, 2014

2. Project progress and activity reports.

The Sponsor agrees to provide periodic reports including a narrative description of all project activities, participants, outcomes, variances and deviations from the project application according to the above schedule.

A final report is also due 30 days after the termination of the contract. This report must include a summary of the activities, partners, and results of the project from inception to completion and include all in-kind and matching contributions. This final report must also include quantifying results and statistics about the project's success. The report should include results such as volumes recycled, acres planted, acres restored, linear feet of bank restored, etc.

E. CONDITIONS GOVERNING TRANSFER OF FUNDS

The Trust will transfer the funds specified in this contract to the Sponsor following receipt and audit of required documentation as specified in Section D. The Trust may, at its discretion, reduce the amount of any transfer or withhold payment pending resolution of any dispute regarding any expenditure, activity or statement submitted by the Sponsor.

All funds disbursed to the Sponsor pursuant to this contract shall be disbursed solely for costs necessarily incurred in the execution of the project as described in the application and associated documents, including any amendments thereto which are approved by the Trust.

Any and all interest earned by the grant funds after transfer to the Sponsor are considered a part of the grant and are subject to all requirements and conditions of the grant. Such interest is to be reported on the first report filed by the Sponsor as required in Section D of this contract after such interest is accounted to the Sponsor.

Costs paid, accrued or authorized by the Sponsor prior to the effective date of this contract shall be incurred at the risk of the Sponsor and the Sponsor shall not be entitled to reimbursement without specific Trust approval.

The Trust may suspend financial assistance provided under this contract pending corrective action required of the Sponsor by the Trust or pending a decision to terminate the grant by the Trust as described in Section K of this agreement or under any provisions of Nebraska law.

F. PROJECT MODIFICATION

The Sponsor will promptly report all proposed additions, deletions or modifications of any component of the project, or any changes in the purpose or purposes of the project by submitting to the Trust in writing a request to amend the agreement. The Trust will not be liable for funding any portion of such additions, deletions or modifications until and unless it has affirmed in writing to the Sponsor approval of the amendments proposed. Requests for extensions of the expiration date must be received prior to the expiration date of the contract to be considered. If the extension request puts the project beyond the three year project limit it must be considered by the Trust board. The board will consider whether additional time will allow the project to be completed as stated in the application and/or as previously modified and whether delays in the project timeline are due to circumstances beyond the control of the sponsor. Any funds remaining at the end of the project period will be returned to the Trust.

G. PUBLIC NOTICE OF GRANT AWARD

The Sponsor agrees to provide prominent display of the Trust logo and text acknowledging the use of the grant at any project site impacted by the grant, on major pieces of equipment purchased with grant funds, and in publications referencing the funded project. Language provided by the Trust shall be included in all media releases and other publicity pieces developed by the Sponsor about the funded project.

To the extent requested by the Trust, and its agents, to include the Nebraska Lottery, the Sponsor agrees to: 1) the use of the Sponsor's name, project name and description; 2) documentation of project development activities and successes for use in broadcasts, publications and advertisements; 3) placement of signs provided by the Trust and the Nebraska Lottery on the project location or otherwise displaying acknowledgment that said project is funded, or partially funded, by the Nebraska Lottery; and 4) coordination with the Trust and the

Nebraska Lottery in various events, including announcement of the grant, presentation of signs and displays, and similar events.

H. LICENSES/PERMITS

The Sponsor shall acquire, obtain or receive all state and federal licenses and/or permits required by law prior to initiation of the project. It is the responsibility of the Sponsor to discover and comply with all state, local and federal rules, regulations or laws that pertain to the implementation and completion of the project. The Sponsor shall include copies of all such licenses/permits to the Trust with the activity reports submitted to the Trust office.

I. SITE INSPECTIONS

The Sponsor agrees to promptly submit to all requests for site inspections by any state or federal official acting in the course of his/her duties. The Sponsor agrees to make available all financial records and documents as necessary on request of the Trust or its agents. Financial records, supporting documents and all other records pertinent to this grant shall be retained for a period of three years following notification from the Trust Board that the grant has been officially closed, except the records shall be retained beyond the three-year period if audit findings have not been resolved.

J. TRANSFER/DISPOSAL OF REAL OR PERSONAL PROPERTY

The Sponsor will not sell, lease, transfer, exchange, mortgage or encumber in any manner whatsoever all or any portion of any real (including land acquisitions, easements or improvements) or other property acquired in whole, or in part, by Trust funds without the prior written permission of the Trust, which will not be unreasonably withheld. The Sponsor shall notify the Trust in writing of any proposed sale, lease, transfer, exchange, mortgage or encumbrance at least thirty days in advance and obtain written approval from the Trust. In the event that the Trust does not agree to the sale, lease, transfer, exchange, mortgage or encumbrance of said property, the Sponsor may repay the value of the grant to the Trust and is released from all further obligations. Otherwise repayment will be calculated according to the adopted policies of the Trust board regarding the transfer or sale of Trust funded equipment. The Sponsor will notify the Trust when any equipment purchased in whole or in part with grant funds is no longer usable during the service life of the equipment.

K. TERMINATION OF THE CONTRACT PRIOR TO EXPIRATION DATE

The Sponsor understands and agrees that failure to comply with any of the terms of this contract may result in the revocation or cancellation of Trust approval and funding and/or a demand for repayment of any funds previously paid to the Sponsor by the Trust.

The Trust may terminate the project, in whole or in part, at any time before the expiration date of this contract whenever the Trust determines that the Sponsor has failed to comply with the conditions of the grant. The Executive Director of the Trust will promptly notify the Sponsor in writing of the determination and the reasons for the termination, together with the effective date.

By mutual agreement, the project may be terminated, modified or amended. When both parties agree to terminate the grant, in whole or in part, the parties will agree upon the termination conditions, including the effective date, and in the case of a partial termination, the portion to be terminated. The Sponsor shall not incur new obligations for the terminated portion after the effective date and shall cancel as many outstanding obligations as possible.

Trust payments to the Sponsor or recoveries by the State of Nebraska under projects terminated for cause shall be in accord with the legal rights and liabilities of the parties.

L. LIABILITY

The Sponsor agrees to hold and save the State of Nebraska, the Environmental Trust Board, and their officers, agents and employees free and harmless from any and all claims, demands, damages, losses, costs, expenses or liability due to, or incidental to, either in whole or in part, and whether directly or indirectly, the

design, construction, operations, repairs, maintenance, implementation, assistance or failure of the project, or any of its works or facilities.

M. ADDITIONAL TERMS AND CONDITIONS

HISTORIC PRESERVATION:

The Sponsor agrees to undertake at its own expense any action that may be required to determine the presence of cultural resources and to undertake any subsequent measures which may be required to ensure the preservation of such resources which may be discovered. The Sponsor agrees to comply with the provisions of Section 106 of the National Historic Preservation Act of 1966, as amended, where historic structures are determined to exist on any site where Trust Funds are expended.

THREATENED & ENDANGERED SPECIES:

The Sponsor agrees to undertake at its own expense any action that may be required to ensure compliance with the Nongame and Endangered Species Conservation Act is Neb. Rev. Stat. 37-801 to 37-811.

OPERATIONS:

All operation, replacement and maintenance of the project shall be carried out and applied in such a manner so as to accomplish the purposes of the project as set forth in the Sponsor's application and associated materials, including any amendments thereto which have been approved by the Trust, for the useful life of the project.

ENGINEERING:

The Sponsor will provide for and maintain competent and adequate architectural and engineering supervision and inspection at the construction site as appropriate to ensure that the completed work conforms substantially in accordance with the proposed plans and specifications, according to accepted standards and practices.

EQUIPMENT:

The Sponsor will report to the Trust all equipment purchased with full or partial funding on a form to be provided by the Trust. The Sponsor will identify such equipment as purchased with Trust funding in the Sponsor's inventory for the useful life of the equipment.

The Sponsor will obtain at least two (2) bids for any equipment purchased costing \$1,000.00 or more, for which more than one vendor is available. The Sponsor will provide the names of bidders to the Trust at the time a request for reimbursement is submitted. Such bids shall be held in the Sponsor's files for three (3) years.

The Sponsor agrees 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 loss or damage including, without duplication of coverage, 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 (as defined in the Nebraska Depreciation for personal property used in business tables). The Sponsor shall name the Trust beneficiary of the policy and shall assure that proof of coverage shall be kept current. Evidence of current coverage will be requested annually by the Trust office. Upon request for reimbursement the Sponsor will provide the Trust with the policy of insurance for equipment purchased, in whole or in part, with funds received from the Trust.

The Nebraska Environmental Trust shall maintain first lien status on all equipment purchased, in whole or in part, with grant funds throughout the expected service life of the equipment. The expected service life shall be determined by the Nebraska Environmental Trust. During the expected service life, the grantee agrees to use the equipment only for the purposes approved by the Nebraska Environmental Trust, properly maintain and insure the equipment, submit periodic updates on the status of the equipment, and receive periodic inspections from the Nebraska Environmental Trust. The Nebraska Environmental Trust will relinquish interest in the equipment once the expected service life date is reached.

REAL ESTATE:

Additional conditions exist beyond the expiration date of this contract. These conditions include continued access to the properties affected by this contract for periodic reviews and visit, annual accounting reports on Trust funded Defense Funds (Easements Only) and proof of annual tax payments. The Trust must also be notified in writing of any plans to sell, lease, transfer, exchange, mortgage or encumber the property. The Sponsor will be required to obtain written Trust approval for any such transaction and negotiate the terms of the transaction with the Trust (which may include partial or whole repayment of the grant). If the Trust determines, at any time prior to or following expiration of this contract, that the Sponsor has failed to comply with the terms and conditions of this contract it may take action to recover Trust contributions to the project. The terms and conditions of this contract shall survive the expiration date of this contract.

For costs of acquisition of real property as specified in this agreement, the Sponsor shall submit a copy of the purchase agreement, title insurance commitment and appraisal for Trust review prior to closing.

Following closing, the Sponsor shall submit to the Trust a copy of the filed, stamped deed(s), closing statement and title policy. If documentary stamps are not affixed to the deed, the Sponsor shall provide a copy of the canceled check or other conveyance of consideration to confirm purchase price. A baseline inventory, biological inventory and management plan must also be submitted to the Trust within one year of closing. The deed transferring property purchased with Environmental Trust Funds must include the following statement:

"This property was acquired in part with grant funds provided by the Nebraska Environmental Trust and will be managed for the purposes set out in the grant, in accordance with applicable State law. This property may not be sold, leased, transferred, exchanged, mortgaged or encumbered in any manner, or used for purposes inconsistent with the grant without the prior written approval of the Nebraska Environmental Trust, P.O. Box 94913 – Lincoln, NE 68509-4913".

The Sponsor is also responsible for paying all property taxes or in lieu of payments on any property purchased or partially purchased with Trust funds. Evidence of annual payment must be submitted to the Trust office.

Nebraska law shall govern the interpretation and enforcement of this contract. The parties acknowledge that this contract, as outlined in Section B, contains the entire agreement between them, supersedes any prior agreements and conversations, and may not be modified except by written agreement signed by all parties.

NEBRASKA ENVIRONMENTAL TRUST

AUTHORIZED REPRESENTATIVE OF SPONSOR

Gloria J. Erickson

David G. Kite

By: _____
Gloria J. Erickson, Chair
Date: April 4, 2013

By: _____
Printed Name: David G. Kite

Mark A. Brohman
By: _____
Mark A. Brohman, Executive Director

Title: *Restore Director*

Date: April 4, 2013

Date: *4/26/13*
36-3283625
Federal Tax Identification Number

-OR-

Social Security Number of Individual

Five Year Funding Category Review Updates to Current Categories

Item #: 7

Object: Review and adopt proposed funding category updates

Contact Person: Holly Adams

For: ACTION

Attachment: 2 pages

BACKGROUND

Neb. Rev. Stat. 81-15,176 Environmental categories of projects; board; establish grant criteria.

(1) ...The board shall establish environmental categories of projects eligible for funding by the trust. The board, after allowing opportunity for public comments, shall designate as categories those environmental goals which most affect the natural physical and biological environment in Nebraska, including the air, land, ground water and surface water, flora and fauna, prairies and forests, wildlife and wildlife habitat, and areas of aesthetic or scenic values. In designating environmental categories, the board shall attempt to focus on the areas which promise the greatest opportunities for effective action to achieve and preserve the future environmental quality in the state. The board shall establish categories for five-year periods beginning July 1, 1995. The board may establish annual priorities within the five-year categories. The board shall provide for public involvement in developing the categories for such five-year periods and any priorities within these categories, including, but not limited to, public meetings in each of the three congressional districts.

EXPLANATION

NET contracted with UNL Public Policy Center to receive public comments on the current funding categories. There were three in-person public meetings and one online meeting. The UNL Public Policy center has taken the comments made at these meetings and developed a report for the NET Board.

Utilizing this report, suggested updates have been developed.

PROPOSAL

Proposed Motions:

“I move to reaffirm and continue the current funding categories and their descriptions, to remain in effect until July 2030.

“I move to adopt the funding categories and descriptions as revised, to remain in effect until July 2030.”

Summary of Category Public Comments

2016-2020

- The vast majority of participants believed NET's current funding categories should remain for the future.
- Climate change was a major issue of concern. Roundtable participants wanted NET to prioritize climate change-related projects in their granting process. Following climate change, other areas of concern participants wanted NET to prioritize were projects aimed at protecting natural habitat and expanding recycling throughout Nebraska.
- NET could consider potential funding categories for climate change and education.
 - Participants felt both issues were important. They also noted that these topics are already implicated across all funding categories. If separate categories are not created, then NET could consider adding points for projects related to climate change and/or education when scoring grant applications.

2020-2025

- Strong Support for Current Categories
 - Participants supported maintaining all five current funding categories (Habitat, Surface and Ground Water, Waste Management, Air Quality, and Soil Management). No participants advocated removing any category. The categories were praised as comprehensive, reflective of Nebraska's environment, and broad enough to give the Trust the opportunity to maintain focus on environmental priorities.
- Priority Area Emphasis
 - Participants identified key topics that should be emphasized within the existing categories including environmental education and outreach, climate resilience and adaptation, invasive species management, recycling, sustainability, carbon sequestration, and green infrastructure. Many people suggested that these additional priorities would make NET funding more accessible to prospective applicants.
- Potential New Categories
 - Four potential new categories emerged from the testimonies:
 - Education and Awareness - Elevate environmental education to attract schools and underscore the importance of environmental awareness.
 - Climate Resilience and Adaptation – Provide clarity for climate projects and align with state climate planning efforts.
 - Small Grants – Support for projects under \$30,000 with simplified applications for schools and small communities.
 - Planning Grants – Assist those applicants with limited capacity in project development, leading to larger applications.

Current Categories and Descriptions

No updates have been made since 2011

Category	Category Description
Habitat	Actions to preserve or restore native habitats and areas critical to at-risk, rare or endangered species; other preservation actions for at-risk, rare or endangered species including actions to understand ecosystem relationships which inform sound management; community habitat enhancement emphasizing native and ecologically appropriate plantings which provide food and shelter for wildlife; actions to inform and educate which contribute to the attainment of this category
Surface and Ground Water	Actions to preserve or restore lakes, waterways and ground water from degradation or depletion; actions to research, design or foster best management practices; actions to conserve water and/or efficiently and effectively manage water use; actions to inform and educate which contribute to the attainment of this category.
Waste Management	Actions promoting and implementing source reduction, waste management or toxicity reduction; actions promoting and implementing the development of recycling markets; actions promoting and implementing reuse and other disposal diversion actions; actions to inform and educate which contribute to the attainment of this category.
Air Quality	Actions promoting and implementing clean air strategies; including greenhouse gas reductions, actions to research, design or foster best management strategies; actions to inform and educate which contribute to the attainment of this category.
Soil Management	Actions and strategies to preserve, conserve and restore soil health; actions to research, design or foster the implementation and management of these strategies; actions to inform and educate which contribute to the attainment of this category.

Legislative Committee Report

Item # 8

Object: To review and recommend a position for NET to take concerning proposed legislation.

Contact Person: Jeff Kanger, Holly Adams

For: DISCUSSION OR ACTION

Attachment: 5 pages

BACKGROUND

The 109th Nebraska Legislature (2025-2026) convened on January 7, 2026. Most legislative bills are introduced during the first 10 days of the legislative session.

EXPLANATION

NET Bylaws; Article IV; C. Duties: The Legislative Committee develops policy guidelines for Board approval to direct staff action on legislation that addresses the operation of the Trust and carries out any responsibility, duty, or authority delegated to it by the Board. The Chairperson of the Legislative Committee shall be designated the Third Vice-Chairperson of the Board to fulfill the needs of Robert's Rules of Order.

NET Policy: The Legislative Committee meets 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 Legislative Committee met on January 22, 2026. Each bill introduced which would impact NET was discussed. The Committee recommended that the Executive Director attend the agency hearing on the proposed budget bill, LB1072, on February 4 and provide neutral, fact-based testimony, as well as answer any questions from the Appropriations Committee.

PROPOSAL

Recommend that the NET Board affirm the recommendations of the NET Legislative Committee or take a different position on each issue of either For, Against, or Neutral and authorize the Executive Director to testify on behalf of the NET Board when a hearing is scheduled.

Nebraska Environmental Trust (NET)

Legislative Committee Meeting Report

Thursday, January 22, 2026

1:00 p.m.

Called to Order at 1:03 p.m.

Committee members present via Zoom:

Committee Chair Kanger, District 1; Eric Hansen, North Platte, District 3

NET Board member present via Zoom: NET Chair Mark Quandahl, District 2

Committee members absent:

Roger Helgoth, District 2, Ashley Newmyer DHHS, Division of Public Health; Sherry Vinton, Director Nebraska Department of Agriculture

Staff present via Zoom: Holly Adams, Executive Director; Karen Plautz-Castro, Administrative Specialist.

Discussion:

Reviewed NET Legislative Committee Policies.

Reviewed Legislative Bill LB60, sale of lottery tickets through machines.

Reviewed Legislative Bill LR298CA, which is a proposed constitutional amendment which adds language to make NET funds exclusive to tax-exempt entities, Nebr. Political subdivision, or state agencies and would require State agencies to match a minimum of 50% of project funding

Reviewed Legislative Bill LB1072 & Governor's Mid-Biennium Budget, which would transfer \$32,700,00 from NET to the Water recreation Enhancement Fund before June 30, 2026, and \$8,000,000 from NET to the Water Resources Cash Fund before June 30, 2027.

Motion by Quandahl, seconded by Kanger, " I move that Executive Director Adams attends the hearing on LB1072 as the Executive Director of the Nebraska Environmental Trust to provide fact-based data and respond to questions so that they can understand the true fiscal position of the Environmental Trust."

Voting Aye: Hansen, Kanger, Quandahl

Absent: Helgoth, Newmyer, Vinton

3 Voted Aye. Motion carried.

The meeting was adjourned at 1:37 p.m.

Jeff Kanger

Legislative Committee Chair

Summary of Introduced Bills That Will Impact NET

LB60

- Eliminate the restriction on selling lottery tickets through a vending or dispensing device under the State Lottery Act.
- This is a carry-over bill that has advanced to E&R.
- Has the potential to increase Lottery revenue.

LR298CA

- Constitutional amendment to create requirements for the use of the Nebraska Environmental Trust Fund.
 - This adds language that makes NET funds exclusively for NET and funding competitively awarded grants to tax-exempt entities, Nebr. political subdivisions, or Nebr. state agencies.
 - Would require State agencies to match a minimum of 50% of projects funding.

LB1072 & Governor's Mid-Biennium Budget

- Transfer \$32,700,000 from NET to Water Recreation Enhancement Fund before June 30, 2026.
 - With recent NET balances, there is not enough funding to cover this entire amount.
- Transfer \$8,000,000 from NET to Water Resources Cash Fund before June 30, 2027.

LB298CA

Introduced by Brandt, 32; Conrad, 46; Raybould, 28; Wordekemper, 15.

Read first time January 12, 2026

Committee: Natural Resources

THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, SECOND SESSION, RESOLVE THAT:

Section 1. At the general election in November 2026, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article III, section 24:

3 (ii) Forty-four and one-half percent of the money remaining after
4 the payment of prizes and operating expenses and the initial transfer to
5 the Compulsive Gamblers Assistance Fund shall be transferred to the
6 Nebraska Environmental Trust Fund to be used by the Nebraska
7 Environmental Trust exclusively for administering the Nebraska
8 Environmental Trust and funding competitively awarded grants to tax-
9 exempt entities, Nebraska political subdivisions, or Nebraska state
10 agencies for the conservation, enhancement, or restoration of the natural
11 physical and biological environment in Nebraska, including the air, land,
12 ground water, surface water, flora and fauna, prairies and forests,
13 wildlife and wildlife habitats, and natural areas of aesthetic or scenic
14 value. A project proposed by a Nebraska state agency shall not be awarded
15 a grant by the Nebraska Environmental Trust unless at least fifty percent
16 of the project's funding is provided by a political subdivision, the
17 federal government, or private donors as provided in the Nebraska
18 Environmental Trust Act;

LB1072

Introduced by Speaker Arch, 14; at the request of the Governor.

Read first time January 15, 2026

Sec. 124. The State Treasurer shall transfer \$32,700,000 from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund before June 30, 2026, on such dates and in such amounts as directed LB1072 2026 LB1072 2026 -24- 1 by the budget administrator of the budget division of the Department of Administrative Services.

Sec. 125. The State Treasurer shall transfer \$8,000,000 from the Nebraska Environmental Trust Fund to the Water Resources Cash Fund before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Language Updates to Neb. Rev. Stat. 81-15,173: Transfers may be made from the Nebraska Environmental Trust Fund to the Nebraska Soil and Water Conservation Fund, the Water Recreation Enhancement Fund, the Water Resources Cash Fund, or the Water Sustainability Fund at the direction of the Legislature, and any money so transferred shall be expended in accordance with section 81-15,168.

Governor’s Mid-Biennium Budget

From Fund Name	To Fund Name	FY 25-26	FY 26-27
NET Fund	Water Recreation Enhancement Fund	32,700,000	0
NET Fund	Water Resources Cash Fund	0	8,000,000

Transfer from the Water Recreation Enhancement Fund – The recommendation includes an excess balance transfer of \$18 million from the Water Recreation Enhancement Fund to the General Fund in FY 2025-26. The \$32 million Lewis and Clark marina project will be changed from General Funds to Environmental Trust Funds to support shoreline aquatic habitat restoration and enhance public access to this unique part of our state for hunting, fishing, and outdoor recreation. Local financing and park revenue options should be explored for the proposed \$18 million road projects near Lake McConaughy, but the projects will not receive state funding.

Transfer to the Water Resources Cash Fund – The recommendation includes an agency requested transfer of \$8 million from the Nebraska Environmental Trust to the Water Resources Cash Fund in FY 2026-27 for program expenses which follow the mission of the trust and flexibility to use a portion for operational expenses in administering the programs.

Policy Discussion and Updates
Section VI. A. Bidding Policy

Item #9

Object: To amend NET policy Section VI, A. Bidding Policy

Contact Person: Holly Adams

For: ACTION

Attachments: 3 Pages

BACKGROUND

NET Section VI: Grantee Conditions, A. Bidding Policy was adopted in 1996 and amended on 08/22/2022 and 01/04/2024.

EXPLANATION

At the January 8, 2026, Board Meeting, the Board discussed the need to revisit the current NET Policy on bidding requirements.

NET Policy Section VI: Grantee Conditions

A. Bidding Policy

1. For any purchase of personal property valued at \$5,000 or more, or purchases of services valued at \$20,000 or more, a grantee is required to obtain at least 3 (three) bids for equipment or services unless 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.

Specifications shall be drawn such that it will be possible for three or more manufacturers, vendors, or suppliers to submit competitive bids. 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.

PROPOSAL

Recommended motion: “I move to amend the NET Policy, Section VI: Grantee Conditions, A. Bidding Policy, to increase the required bidding threshold to \$X or more for purchases of personal property and \$Y or more for contractual services; replacing the term ‘reasonable’ with ‘responsible’ where it appears in this subsection; and applying these amendments to all applicable grant contracts executed after January 8, 2026.”

Current Bid Requirement Policy

Adopted Policies of the Nebraska Environmental Trust

Section VI: Grant Conditions

A. Bidding Policy

1. For any purchase of personal property valued at \$5,000 or more, or purchases of services valued at \$20,000 or more, a grantee is required to obtain at least 3 (three) bids for equipment or services unless 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.

Specifications shall be drawn such that it will be possible for three or more manufacturers, vendors, or suppliers to submit competitive bids. 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.

2. Sole source purchases are used for the procurement of commodities/goods available from only one source due to the unique nature of the requirement, compatibility, its supplier, proprietary product, or market conditions. (This may also apply to the request to procure used equipment, due to the difficulty of evaluating used equipment on an item-by-item basis).

Sole source services are defined as services “of such a unique nature that the contractor selected is clearly and justifiably the only practicable source to provide the service. Determination that the contractor selected is justifiably the sole source is based on either the uniqueness of the service or the sole availability at the location required.”

Proposed Date: 12/1996 Adopted

Date: 1997 Revised

Date: 08/22/2022 (\$5,000 retroactive to contracts signed after 04/01/2022)

Revised Date: 01/04/2024

NET Policy History on Bid Requirements

- **Adopted 1996** – Personal property costing \$1,000 or more required two bids. No bidding requirements on contractual services.
- **Revised 8/22/22** – board approved policy change to increase to \$5,000 for personal property. No bidding requirements on contractual services.
- **Revised 1/4/24** – Board approved policy changes to require a minimum of three bids for personal property costing \$5,000 or more and contractual services costing \$20,000 or more.

NOTE: NET does not require the grantees to go through a formal bidding process. Three bids/cost estimates are acceptable.

Nebraska State Agency Bidding Requirements Summary

- Personal Property and Services must go through a formal bidding process if \$50,000 or more.
 - \$5,000 to \$49,999 – do not need to be competitively bid however, the State Purchasing Bureau encourages agencies to find the best price or to consider formal bidding even when not required.
 - Under \$5,000 – no bids required

Neb. Rev. Stat. § 73-807

(2) All proposed state agency contracts **in excess of fifty thousand dollars** shall be bid by a competitive formal bidding process in the manner prescribed by the division procurement manual or a process approved by the Director of Administrative Services. Bidding for contracts for services may be performed at the state agency level or by the division. The division shall administer the public notice and bidding procedures for any contract for personal property;

Neb. Rev. Stat. § 73-808

- (1) All contracts which by law are required to be based on competitive bids shall be made only to responsible bidders, taking into consideration, as applicable:
- (a) The best interests of the state;
 - (b) The quality or performance of the personal property or services proposed to be supplied;
 - (c) The conformity with the solicitation;
 - (d) The purposes for which required;
 - (e) The times of delivery;

- (f) The life-cycle costs of the personal property in relation to the purchase price and specific use of the item;
 - (g) The performance of the personal property, taking into consideration any commonly accepted tests and standards of product usability and user requirements;
 - (h) The energy efficiency ratio as stated by the bidder for alternative choices of appliances or equipment;
 - (i) The information furnished by each bidder concerning life-cycle costs between alternatives for all classes of equipment, evidence of expected life, repair and maintenance costs, and energy consumption on a per-year basis;
 - (j) The results of the United States Environmental Protection Agency tests on fleet performance of motor vehicles. Each bidder shall furnish information relating to such results; and
 - (k) Such other information as may be secured having a bearing on the decision to award the contract.
- (2) In determining responsibility, the following elements shall be given consideration:
- (a) The ability, capacity, and skill of the bidder to perform the contract required;
 - (b) The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
 - (c) Whether the bidder can perform the contract within the time specified;
 - (d) The quality of performance of previous contracts; and
 - (e) The previous and existing compliance by the bidder with laws relating to the contract.
- (3) Any appliance purchased or leased pursuant to this section shall be energy star certified, except that the materiel administrator may exempt the purchase or lease of an appliance from this subsection if he or she determines that the cost of compliance would exceed the projected energy cost savings.
- (4) All political subdivisions may follow the procurement principles set forth in this section if they are deemed applicable by the official authorized to make purchases for such political subdivision.
- (5) For purposes of this section, energy star certified means approval of energy usage by the United States Environmental Protection Agency and the United States Department of Energy. Such approval may be signified by the display of the energy star label.

Special Ad Hoc Committee
Ranking and Scoring Ad Hoc Committee

Item # 10.a

Object: To establish a Special Ad Hoc Ranking & Scoring Committee

Contact Person: Mark Quandahl, Holly Adams

For: ACTION

Attachment: None

BACKGROUND

Nebraska State Statute 81-15,173.

Board; powers and duties.

The board shall have and may exercise the following powers and duties:

(2) Keep records, conduct hearings, and adopt and promulgate rules and regulations to carry out its duties and implement the Nebraska Environmental Trust Act;

(7) Establish ad hoc advisory boards and subcommittees;

EXPLANATION

The 2026 Grant application cycle utilized 11 questions, for a total of 50 points, scoring evaluation. The questions were based on the requirements of Nebraska Revised Statutes and Title 137.

It suggested to form an Ad Hoc Committee to provide additional input into the ranking and scoring process for the next grant application cycle in 2027.

Any recommendations will require a public hearing and approval of the NET Board.

PROPOSAL

Recommended motion: "I move that the NET Board establish an Ad Hoc Committee, pursuant to Neb. Rev. Stat. § 81-15,173(7), to assist the Executive Director in developing a ranking system described in Title 137, Chapter 6, to meet the requirements of § 81-15,175(2). The Committee shall present its recommendations to the NET Board. The Committee shall exist until August 6, 2026, unless earlier dissolved by the NET Board."

Special Ad Hoc Committee
Real Property Improvement Ad Hoc Committee

Item # 10.b

Object: To establish a Special Ad Hoc Real Property Improvement Committee

Contact Person: Mark Quandahl, Holly Adams

For: ACTION

Attachment: None

BACKGROUND

Nebraska State Statute 81-15,173.

Board; powers and duties.

The board shall have and may exercise the following powers and duties:

- (2) Keep records, conduct hearings, and adopt and promulgate rules and regulations to carry out its duties and implement the Nebraska Environmental Trust Act;
- (7) Establish ad hoc advisory boards and subcommittees;

EXPLANATION

At the February 2, 2025, meeting, the NET Board specifically discussed the issue of improvements to real property and directed the Executive Director to prepare policy changes for the NET Board to consider at their next meeting based on the discussion.

A proposal for policy updates were presented at the May 1, 2025 Board Meeting. Further discussion was had with no changes to the current policy.

It suggested to form an Ad Hoc Committee to provide additional input and review the current policies and make recommendations to the full board.

PROPOSAL

Recommended motion: "I move that the NET Board establish an Ad Hoc Committee, pursuant to Neb. Rev. Stat. § 81-15,173(7), to advise and assist the Executive Director in the development of policies, grant contract and procedure updates related to NET-funded real property improvements. The Committee shall present its recommendations to the NET Board. The Committee shall exist until August 6, 2026, unless earlier dissolved by the NET Board."