LRO Backgrounder:

The Nebraska Environmental Trust

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Legislative Research Office
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The Nebraska Environmental Trust

Introduction

This LRO Backgrounder—The Nebraska Environmental Trust—is the second in a series of reports, designed to provide legislative history and pertinent background information on issues regularly before the Legislature.

This report discusses the creation and operation of the Nebraska Environmental Trust, explains its relation to the Nebraska State Lottery, and examines several significant pieces of legislation that have shaped the trust. Since its creation in 1992, the trust has proved to be a subject of legislation, interest, and debate among senators.

The Legislative Research Office conducts public policy and legal research for senators and staff. If you have any questions or would like additional information on the Nebraska Environmental Trust or any other issue, please contact us at (402)471-2221 or visit us in Room 1201.
What is the Environmental Trust?

Created in 1992 to conserve, enhance, and restore the natural, physical, and biological environment in Nebraska, the Environmental Trust (trust) is an independent, executive-branch entity. The trust is governed by a 14-member board comprised of nine members who represent the general public and five members who represent state government.

The nine citizen members—three from each of the state's congressional districts—are appointed by the Governor with the approval of a majority of the Legislature. To be considered for appointment, citizen members must have "demonstrated competence, experience, and interest in the environment of the state." 1 Two of the citizen appointees also must have experience with private financing of public-purpose projects. Appointees serve six-year terms and are reimbursed for their actual and necessary expenses. The government members are the directors of Environmental Quality, Natural Resources, Agriculture, and the Game and Parks Commission and the chief executive officer of the Department of Health and Human Services or his or her designee. The government members have full voting privileges but cannot serve as chair of the trust board.

The trust's day-to-day operations are carried out by an executive director, who is hired by and serves at the pleasure of the board and is solely responsible to it. As authorized by the board, the executive director hires and supervises trust staff. Currently, the trust staff consists of a grant administrator, a grant assistant, an administrative secretary, and a public information officer. For budgetary purposes, the trust is listed as a program under and contracts for administrative services with the Game and Parks Commission.

What does the Environmental Trust do?

Via the trust board, the trust oversees a grant program. Grants are awarded to Nebraska projects which best reflect one or more of the environmental categories established by the board and meet prescribed eligibility criteria.

Anyone—individuals, private organizations, and public entities—can apply for a grant, as long as their proposed project fits within one of the board's environmental categories and meets eligibility criteria. Private, for-profit entities must prove their projects will result in public benefit and will not pay for private benefits.

Every five years, after soliciting public comment, the trust board prescribes categories aimed at achieving and preserving the state's environmental quality. The categories are equally important. The current categories are: (1) habitat; (2) surface and ground water; (3) waste management and recycling; (4) air quality; and (5) soil management. These categories will be reconsidered in 2015, but for all practical purposes, the categories have not strayed far from the original categories established in 1992. 2

To be eligible for a grant award, a project must be deemed technically and financially

2 The categories established in Laws 1992, LB 1257 were: (1) critical habitat areas; (2) surface water; (3) ground water; and (4) development of recycling markets and reduction of solid waste volume and toxicity.
feasible and, similar to the physicians’ oath, must do no harm to the environment. A grant project is deemed eligible to the extent it offers the greatest environmental benefit relative to cost, assists a project providing clear and direct environmental benefits, makes a real contribution toward achieving one or more of the board’s environmental categories, and offers the greatest public benefits.

On the other hand, a proposal is ineligible for a grant award if it directly assists regulatory programs or implements actions mandated by regulations, except for actions requiring remediation of soils or ground water (which can equal no more than 60 percent of the available allocations in any one year). Proposals are ineligible if they benefit primarily private interests, relieve private liability for environmental damage, or pay for projects whose direct beneficiaries can afford the costs without experiencing serious financial hardship. Finally, grants cannot be used to buy land or easements acquired by eminent domain.

The trust board awards three levels of grants: Public Information and Education (PIE) minigrants, recognition grants, and general grants. PIE minigrants are capped at $3,000 and awarded quarterly under a simplified grant process administered for the trust by the Nebraska Academy of Sciences. The minigrants are awarded for educational projects in any category eligible for trust funding. Recognition grants, which are capped at $15,000, and general grants, which are available for projects seeking more than $15,000, follow the same grant-approval process, although the application for recognition grants is a shorter form.

Recognition and general grants are awarded annually, but can be authorized for up to three years. Grants awarded in the second and third years do not have to undergo the regular approval process. No grant can exceed three years’ duration without formal action by the trust board. Grants don’t always receive the full amount requested; trust funding is considered seed money, which applicants leverage with funding from other sources. In a typical grant-cycle year, the trust receives about 100 applications. A little over half ultimately get approved for full or partial funding. Applications have always exceeded what the trust can afford to fund.

**The Grant Process**

Grant applications are due the first Tuesday after Labor Day. The trust’s executive director and the grants administrator sort the applications into the established categories. Then, most applications undergo a technical review by experts in various fields, who volunteer their time to scrutinize design feasibility, cost effectiveness, and whether the proposals use sound environmental principles.

Once the technical reviews are finished, the applications are forwarded to the Grants Committee, a subcommittee of the trust board composed of six trust board members—four citizen members and two agency heads. (Membership on the Grants Committee is rotated among trust board members so that each member serves a one-year term.\(^3\))

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3 Grant Committee members can be successively reappointed. The trust’s rules and regulations require at least one citizen member from each congressional district. But, because the time commitment for serving on the committee is substantial, some board members turn down a position on the committee when they are eligible, according to trust Executive Director Mark Brohman.
The Grants Committee determines eligibility and then scores each eligible applicant on a form called the “Application Rating Scale,” which is a list of mandatory and optional rating factors set by the trust board. Staff tabulates each applicant’s score to determine a “preliminary rank order” (a list of each applicant’s score from highest to lowest).

The preliminary rank order, with funding recommendations, is presented to the full board at its February meeting.

The board votes whether to accept each recommendation. Usually, the board accepts the committee’s recommendations, but it can change the rank order or funding levels by a majority vote. The board meets again in April, when it holds a public hearing and votes to actually award the grants. Between the February and April meetings, the trust continues to solicit public comment. (Grant applications are considered public records and available for viewing upon submission to the trust, which accepts public comment on applications from the moment the applications are received in the trust office.)

Ultimately, approved grantees sign contracts specifying the conditions, timeline, and expenses covered by their grants.

The Environmental Trust and the State Lottery—a Brief History

In a sense, the Nebraska Environmental Trust, established in 1992, and the State Lottery, enacted in 1991 and re-enacted in 1993, “grew up together” and are forever intertwined. Today, the Nebraska Constitution guarantees that a portion of state lottery revenue is used to fund the trust. However, as originally conceived, the state lottery did not include funding for environmental issues; education was the primary beneficiary.

The relationship between the trust and the lottery developed as follows.

In 1991, via the enactment of LB 849, the framework for a state lottery, including the distribution of lottery proceeds, was established. However, before the state lottery could actually be implemented, Nebraska voters had to approve a constitutional amendment specifically authorizing the Legislature to establish a state lottery.

In 1991 the Legislature also passed LR 24CA and presented it to the Secretary of State to be placed on the November 1992 general election ballot. The establishment language in the amendment was simple. “The Legislature may establish a lottery to be operated and regulated by the State of Nebraska. The proceeds of the lottery shall be appropriated by the Legislature for the costs of establishing and maintaining the lottery and for other purposes as directed by the Legislature.”

Neither the amendment nor the newly enacted State Lottery Act designated the environment as a recipient of lottery dollars.

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4 After payment of prize money and costs, LB 849 divided the remaining lottery revenue between the Education Innovation Fund, the Legislative Assistance Fund, and the Compulsive Gamblers Assistance Fund.
During that same time period (September 1991), a statewide environmental tour undertaken by then Governor Ben Nelson revealed Nebraskans’ desire to address state environmental issues. In January 1992, Senator Chris Beutler introduced LB 1026, a wide-ranging bill that contained the Environmental Trust Act.

LB 1026 proposed tackling the state’s environmental needs by using 2 cents of a proposed 10-cent-per-pack hike in the state’s cigarette tax and 25 percent of the revenue anticipated from the state lottery, which was awaiting voter approval. The legislation’s sponsor expected the two revenue sources would raise about $7.5 million annually for the trust.

However, as LB 1026 made its way through the legislative process, it became apparent the proposed cigarette tax increase was not going to pass. Consequently, the provisions of LB 1026, which created the Environmental Trust, were amended into LB 1257, a measure relating to unlicensed landfills and solid waste management. LB 1257 passed with the emergency clause.

As enacted, LB 1257 also amended the State Lottery Act to provide that a portion of the revenue from the state lottery was to be used to fund the Environmental Trust and to pay for the closure of unlicensed landfills. The relationship between the trust and the state lottery was born.

In November 1992, Nebraska voters approved the constitutional amendment authorizing the state lottery.

The relationship between the trust and the lottery survived one more legal hiccup before being firmly established.

The 1991 measure creating the state lottery framework included an operative date of “when a constitutional amendment authorizing a state lottery is adopted.” Subsequently, a 1992 Attorney General’s opinion on an unrelated topic stated that legislation cannot be passed contingent upon the passage of a constitutional amendment.

Pursuant to the Attorney General’s opinion, in 1993, senators went to work and swiftly enacted LB 138, which essentially re-enacted the State Lottery Act and ensured in statute that the Environmental Trust received a share of state lottery dollars.

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5 Testimony of Sandy Scofield, on behalf of Governor Nelson, during the Revenue Committee’s public hearing on LB 1026, January 23, 1992, page 32. “This bill really had its beginnings with an environmental tour that the Governor initiated in September. We went around the state and heard citizen interest and desire for tools to address issues ranging from recycling, and soil and water conservation, surface and groundwater protection, tree planting, wildlife enhancement. This list goes on and on. A tremendous amount of enthusiasm out there.”

6 Voters did not vote directly on how the lottery money was to be spent, except to say they did not want lottery money to be used to reimburse depositors who lost money when several Nebraska-chartered industrial loan and investment companies collapsed in the early 1980s. The amendment authorizing the lottery had two components. The first authorized the Legislature to create a state lottery. The second component would have authorized the Legislature to use lottery proceeds to reimburse the depositors. Voters rejected this proposed use of lottery funds by a vote of 429,656 to 230,273, almost the reverse of the vote to approve the lottery.

7 Such a circumstance constitutes an “unlawful delegation” of legislative power to the electorate. Attorney General Opinion 92064.

8 LB 138 divided the lottery revenue remaining after paying prize winners and lottery expenses—including
By the conclusion of the 1993 legislative session, the statutory relationship between the trust and the lottery was firmly set. A 2004 amendment to the Nebraska Constitution wedded the pair.

**The Environmental Trust and the Nebraska Constitution**

Arguably the most significant legislation to affect the trust was a change made to the state lottery, which was primarily intended to help the State Fair. LR 209CA amended the Nebraska Constitution to make the State Fair a recipient of lottery revenue and—importantly to the trust—place the division of lottery revenue into the Constitution.

LR 209CA’s sponsor, Senator David Landis, framed the amendment as a way to find out whether Nebraskans supported the State Fair, which was then in debt and facing declining attendance and whose physical structures were antiquated and in need of repair. The fair did not receive state funding, but was heavily dependent on revenue from horse racing, which had its own set of problems.

To fund the fair, LR 209CA carved out 10 percent of lottery revenue after payment of expenses, prizes, and the first $500,000 pledged to help problem gamblers. This reduced the percentages then going to education and the Environmental Trust from 49 percent to 44.5 percent. (The final 1 percent also goes to the Compulsive Gambler’s Assistance Fund.) However, the reduction was amenable to supporters of the trust because new contracts negotiated with lottery operators reduced lottery operating expenses. But the bigger prize was getting that guarantee of funding into the Constitution, which is much harder to change.

The public vote on LR 209CA was the first time Nebraska citizens had the opportunity to specifically affirm funding the Environmental Trust with lottery proceeds. Although at the time the vote was largely framed as a public referendum on the State Fair, it has given the Environmental Trust and its proponents proof Nebraskans want lottery money spent on projects benefiting the environment.

Voters approved the change at the 2004 general election, 403,073 to 321,410. Consequently, Article III, section 24, of the Nebraska Constitution states that the lottery proceeds, after the payment of prizes and operating expenses, are to be appropriated by the Legislature for the following purposes:

- The first $500,000 to the Compulsive Gamblers Assistance Fund;
- 44.5 percent to the Nebraska Environmental Trust Fund to be used as provided in the Nebraska Environmental Trust Act;
- 44.5 percent for education as the Legislature may direct;
- repaying the General Fund for startup costs—among four programs. At least 25 percent of the gross lottery proceeds was to be allocated between these beneficiary programs. The largest single beneficiary was still education via the Education Innovation Fund, which received 49.5 percent of the allotted revenue. The Environmental Trust Fund was slated to receive 25 percent, while a sister fund created in LB 1257, the Solid Waste Landfill Closure Assistance Fund, received 24.5 percent. The landfill closure fund terminated on July 1, 1997, and its share diverted to the Environmental Trust Fund. The remaining 1 percent went to the Compulsive Gamblers Assistance Fund.
10 percent to the Nebraska State Fair Board, provided that the city within the county in which the fair is located provides matching funds equivalent to 10 percent of the funds from the lottery (if the State Fair folds, that share is slated to go to the state’s General Fund); and 1 percent to the Compulsive Gambler’s Assistance Fund.

**Other Significant Legislation Affecting the Trust**

At 20 years of age, the Environmental Trust remains remarkably similar to the entity created in 1992. During its nearly two decades of operation, the trust has received $187,313,731 from players of the state lottery. Since 1994, more than 1,300 projects have received trust grants; a trust-funded project has touched each of Nebraska’s 93 counties.

After creating the Environmental Trust via LB 1257 in 1992, then guaranteeing its funding the next year in LB 138, the Legislature did not substantially amend the trust for nearly a decade. Money has generally motivated subsequent legislation, including four times when the Legislature has sidestepped the trust’s grant approval process to make direct appropriations from the trust fund. Following is a brief summary of significant legislation involving the trust.

**Laws 2000, LB 957**

In 2000, the Legislature was concerned about preserving the trust’s funding in the event lottery receipts dropped. Although nothing prevented the trust board from establishing an endowment fund to set aside some of its lottery allocations or to pursue private donations, the Legislature created a separate fund for this purpose, the Environmental Trust Endowment Fund. Laws 2000, LB 957 allows the board to transfer a statutorily capped portion of its annual allocation from the lottery revenue into the endowment fund, from which only the interest can be spent.

However, the endowment fund has not developed into the funding vehicle hoped for by the supporters of LB 957. Currently, according to the trust’s executive director, there is about $900,000 in the endowment fund, half of which is unexpendable principal. The board is not making annual allocations into the endowment fund (nor is it required to statutorily) partly because it would take a large amount of money to grow the fund into a useful source for grants.

**Laws 2002, LB 1003**

Nearly a decade after its creation, the Environmental Trust Board was the subject of a legislative audit. Although generally finding the trust board to be in substantial compliance with the statutory requirements of the Environmental Trust Act, the audit identified several concerns. Among the concerns was the role of the Director of the Game and Parks Commission in running the trust and the trust’s reliance on a subcommittee to

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9 The state lottery made its first payout to the beneficiary funds on September 11, 1993. The trust made its first grants in 1994.

rate grants. The Legislature responded with LB 1003 in 2002. LB 1003 assigned the trust board sole responsibility to hire its executive director and defined the administrative function of the Game and Parks Commission as providing such things as payroll and accounting services.

LB 1003 also directed board members to report conflicts of interest to the Nebraska Political Accountability and Disclosure Commission and prohibited state agency directors serving on the board from voting on grant applications that primarily benefited their agencies. LB 1003 addressed the board’s practice of using a subcommittee to rate grant applications by setting legal parameters for how the subcommittee operates. (The subcommittee is now known as the Grants Committee.)

**Laws 2002, LB 1**

In 2002, the Legislature was in the midst of several lean budget years. A budget-cutting special session was held prior to the 2002 session and a second special session was held after the regular session. During the second special budget-cutting session, legislators authorized two one-time transfers from the trust fund via LB 1.

LB 1 authorized the State Treasurer to transfer $2,585,000 from the Environmental Trust Fund to the Department of Natural Resources (DNR) Interstate Water Rights Cash Fund. According to the Legislative Fiscal Office, the Interstate Water Rights Cash Fund was created to receive proceeds from transfers from other state accounts, gifts, grants, and other money appropriated by the Legislature. The fund was to be used exclusively for the payment of interstate water rights litigation. The cash fund terminated on June 30, 2003.

The second transfer was for $225,929 to the Low-Level Radioactive Waste Cash Fund, which was used to pay expenses related to the lawsuit against the state over the low-level radioactive waste facility licensing process.

**Laws 2003, LB 408**

Difficult budget years continued into 2003, when LB 408 provided for a transfer of $925,000 to the DNR Water Issues Cash Fund, which was administratively created and existed for no more than two fiscal years. According to the Fiscal Note for LB 408, the money was used for expenses incurred in meeting the Platte River Cooperative Agreement.

**Laws 2004, LB 962**

In 2004, legislators passed LB 962, a mammoth water management bill that requires DNR to annually evaluate the state’s 13 river basins to determine whether water is being depleted and, if necessary, to institute a series of corrective actions in conjunction with the appropriate natural resources district.

The cost to implement the program in its first fiscal year (2004-2005), was estimated to be $2.5 million, and $4.7 million the following fiscal year. Legislators were reluctant to fund the program with General Fund dollars because of the state’s continuing budget problems. A plan to fund the program by taxing irrigators in affected water basins was deemed unfair. Instead, the Environmental Trust Fund became part of the funding compromise.
LB 962 authorized a one-time transfer of $1 million from the trust fund to the Water Resources Trust Fund to carry out the bill’s water management plans.

Laws 2006, LB 1061

In 2006, LB 1061 authorized the transfer of $2,760,760 to the University of Nebraska Central Administration Designated Cash Fund. This money was earmarked for cleanup costs at the University of Nebraska’s Mead Agricultural Research and Development Center.

Laws 2011, LB 229

No environmental problem in recent times has so vexed the Legislature as water. In 2011, a testifier at a public hearing before the Legislature’s Natural Resources Committee summed up the dilemma facing senators as they considered measures to appropriate money from the Environmental Trust Fund for water projects. “Multi-state water compacts and agreements with federal agencies obligate Nebraska to substantial expenditures over the long term. These obligations have created a funding priority which must be addressed.”

Ultimately, legislators passed LB 229 as a mechanism to fund some of the state’s pressing water commitments using a grant from the Environmental Trust Fund matched with funds pledged from the state’s General Fund. The bill allowed the state to leverage trust funding for some of its pressing water commitments while still allowing the trust board to use its grant-approval process (the statutory framework that describes how the board is to set environmental priorities, rank requests for funding, and, ultimately, award grants from the trust fund).

LB 229 directed DNR to apply for a three-year environmental trust grant of $9.9 million and expressed legislative intent that DNR apply for another three-year grant in 2014-2015, provided criteria established in the bill are met during the first three-year grant period.

Laws 2011, LB 366

Prior to the enactment of LB 366, a trust board vote to alter a recommendation by the Grants Committee required at least eight members. Critics of this requirement said it had the unintended consequence of handing more power to the committee. LB 366 requires a simple majority vote of the board members present to reject or alter a recommendation of the committee. LB 366 also makes the Grants Committee subject to the state’s Open Meetings Act.

Additional Resources

For additional information about the Environmental Trust, senators can visit the trust’s website, www.environmentaltrust.org. Additionally, the appendices in this report contain supplemental material about the trust, including a chronology of bills discussed in this report.

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11 Testimony of Carl Sousek, representing the Nebraska Corn Growers Association, in favor of LR 51CA, Feb. 2, 2011. If approved by voters, LR 51CA would have ended lottery funding for the trust in favor of a direct subsidy to the Water Resources Cash Fund. The measure did not advance from committee.
report; the trust’s description of the funding categories; a copy of the trust’s application rating criteria; and a map showing the geographic distribution of trust grants from 1994 to 2012.
CHRONOLOGY OF BILLS (by year of introduction)

1991

LB 849. Enacted the State Lottery Act.

LR 24CA. Constitutional amendment to authorize the Legislature to operate a state lottery. The amendment was ultimately adopted by voters in 1992.

1992

LB 1026. The Environmental Trust Act was originally proposed in LB 1026 and the pertinent provisions were amended into LB 1257.

LB 1257. Enacted the Environmental Trust Act.

1993


2000

LB 992. Proposed the “Green Futures Trust Fund” to provide an endowment fund for the trust; the provisions were subsequently amended into LB 957.

LB 957. Enacted the Nebraska Environmental Endowment Fund.

2002


LB 891. Introduced changes to the Environmental Trust Board operation in response to concerns raised by a legislative audit. The provisions were ultimately amended into LB 1003.

LB 1003. Omnibus natural resources bill that clarified the Game and Parks Commission’s role as the administrative agency.

2003

LB 408. Authorized a transfer of $925,000 from the Environmental Trust Fund to the Water Issues Cash Fund for expenses incurred in meeting the Platte River Cooperative Agreement.

2004

LR 209CA. Constitutional amendment to place the division of lottery proceeds into the State Constitution and add the State Fair as a recipient of this revenue. Voters approved it at the November General Election.
**LB 962.** Mammoth water bill addressing water depletion in the state’s 13 river basins; it authorized a one-time transfer from the Environmental Trust Fund to the Water Resources Trust Fund of $1 million.

### 2006

**LB 1061.** Authorized a transfer of $2,760,760 from the trust fund to the University of Nebraska Central Administration Designated Cash Fund for cleanup costs at the University of Nebraska’s Mead Agricultural Research and Development Center.

### 2011

**LB 229.** Required the Department of Natural Resources to apply for Environmental Trust funding for water management activities and provided the department’s application 50 bonus points in the trust board’s ranking process if the department met certain benchmarks.

**LB 366.** Struck the requirement that a vote to override a recommendation of the Grants Committee required eight members of the trust board and also required the committee be subject to the state’s Open Meetings Act.
Appendix B
Trust Board Funding Categories

Any project or portion of a project funded by the Nebraska Environmental Trust must achieve one or more of the following Trust categories. These category areas are equally important.

**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.
Appendix C
Application Rating Scale - All projects that are judged eligible are scored using the following scale. For the complete text of the rules governing project rating, please see our Web site link to Title 137, Chapters 7 and 8.

Mandatory Rating Factors - Every eligible project is rated on the following factors:

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<th>High</th>
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<td>Prevents contamination or degradation of resources</td>
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<td>Many people or communities served by project</td>
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<td>Total Points Available</td>
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<td>Geographic Points - vary each year and are announced in August</td>
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Appendix D
Geographic Distribution of Awards (1994 - 2012)
Nebraska Environmental Trust

1994-2011 Awards 2012 Awards

1  $28,448,900  $2,550,283  Figures on the map represent geographic area award totals for 1994 - 2012:  $152,084,959
3  $19,658,042  $985,383
4  $18,586,417  $2,018,266
5  $14,592,550  $3,520,361
6  $12,761,212  $1,831,338
7  $26,073,028  $1,831,338
Statewide  $36,022,866  $3,212,251

Total Amount Awarded
1994 - 2012:  $191,320,076