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Conservation Fund

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Conservation Fund

Introduction

The conservation fund is a segregated (SEG) trust fund used to finance many of the state's resource management programs administered by the Department of Natural Resources (DNR). DNR programs supported by conservation fund revenues include wildlife and fish management, forestry, the state parks system, the endangered resources program, and several recreational vehicle programs. The conservation fund also supports programs and operations in other agencies, including the Lower Wisconsin State Riverway Board, the Fox River Navigational System Authority, the Kickapoo Reserve Management Board, the University of Wisconsin System, the State Historical Society, and the Departments of Tourism, and Agriculture, Trade and Consumer Protection (DATCP).

The conservation fund is defined under s. 25.29 of the Wisconsin statutes. Fund revenues may only be expended under the appropriation authority provided by the Legislature. The Department cannot transfer funds between appropriations. At the end of each fiscal year, unexpended amounts in most conservation fund appropriations lapse to the balance of the fund.

State and federal law require that some types of conservation fund revenues be used exclusively for particular activities. In addition, the statutes require that all monies received through DNR resource management, enforcement and local support activities be credited to the program that generated them. Therefore, separate accounts within the conservation fund have been administratively created to facilitate its management. The subdivision of the conservation fund into separate accounts differs from the practice used for most other state segregated funds. However, the accounts system is useful in developing budgets for each program area and ensuring the fidelity of funding sources.

The conservation fund is divided into the following ten program accounts:

- fish and wildlife
- forestry
- parks
- water resources
- boat registration
- all-terrain vehicle (ATV)
- off-highway motorcycle
- snowmobile
- endangered resources
- natural resources magazine

The snowmobile account is designated by statute. Other accounts may be referenced in statute, but are not defined.

This paper contains information on revenue sources for each account and the appropriations provided for specific programs for the 2020-21 through 2021-22 fiscal years. Data for 2020-21 and 2021-22 reflects actual revenues and expenditures. Authorized staff by account reflects fiscal year 2022-23 authorized positions. The estimated fiscal condition of the conservation fund is included as Appendix I. Descriptions of program changes resulting from select recent legislation are also included.

In reviewing the revenue and expenditure data, the reader should note five points. First, although certain federal revenues received by the state are deposited in the conservation fund, these revenues mostly are not included in discussions of revenues to each account or included in revenue totals. These revenues are credited to separate federal appropriations.

Second, several of the programs funded from the conservation fund also receive funding from general purpose revenue (GPR) or program revenue (PR), which are also credited to separate appropriations and are not generally discussed in this paper.

Table 1: Fish and Wildlife Account Revenue

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Resident Hunting Licenses	\$20,252,100	\$19,801,600	28.0%
Nonresident Hunting Licenses	7,526,000	8,285,300	11.7
Hunting Stamps	1,270,700	1,460,100	2.1
Resident Fishing Licenses	13,293,400	12,548,200	17.7
Nonresident Fishing Licenses	10,924,000	10,171,800	14.4
Two-Day Great Lakes	521,500	506,900	0.7
Fishing Stamps	3,272,600	3,054,400	4.3
Combination Licenses	10,985,300	11,142,900	15.8
Permit Application Fee	2,185,700	1,363,900	1.9
Other Licenses and Permits	89,300	99,900	0.1
Timber Sales	2,378,100	2,614,800	3.7
Education and Safety	292,300	202,800	0.3
Transaction Fees	1,142,000	1,278,000	1.8
Tribal Gaming Transfer	3,000,000	3,000,000	4.2
Penalty Assessments	297,600	318,100	0.4
All Other Revenues and Transfers	<u>2,051,300</u>	<u>-5,139,500</u>	<u>-7.3</u>
Total	\$79,481,900	\$70,709,200	100.0%

Third, budgeted expenditures may exceed actual and estimated revenue amounts for some of the accounts. This can occur when an account has a positive, uncommitted balance from a previous fiscal year and part of this balance is redirected to fund program activities in the next fiscal year.

Fourth, any amounts identified as revenue estimates for the 2022-23 fiscal year are primarily based on revenues over the previous several fiscal years.

Fifth, some revenue sources and expenditure categories, such as licensing and administration, are common to more than one account in the conservation fund, and are discussed in a separate section rather than under the individual accounts.

Fish and Wildlife Account

General Account Revenue Sources

Revenues credited to the fish and wildlife account may either be available for general

appropriation or may be dedicated to specific programs. Dedicated revenues are typically deposited in continuing appropriations while general account revenues are deposited in the balance of the fish and wildlife account and are used to fund annual operations. Fish and wildlife account revenues for 2020-21 and 2021-22 are shown in Table 1. Additional detail regarding specific revenue sources is discussed under each corresponding expenditure.

In recent fiscal years, fish and wildlife account revenues have regularly been less than authorized expenditures for the account. A 2016 report required under 2015 Wisconsin Act 55 recommended one or more of the following:

- (a) increasing license fees;
- (b) creating flexible license packages, in which patrons could buy multiple licenses together, at a discount;
- (c) creating a loyalty program or automatic renewal options to encourage patrons to buy every year, reducing turnover;
- (d) charging admission fees at state wildlife areas, fisheries, and natural areas;
- (e) creating a non-motorized watercraft fee, levied on sailboats, canoes, and kayaks; and
- (f) selling gift cards and other flexible payment methods.

Recently, the Legislature and the Department have taken steps to enact some of these recommendations, including increasing some license fees and authorizing an automatic renewal program.

License Revenues. The primary source of revenue to the fish and wildlife account is the fees charged for hunting, fishing and special licenses and stamps. Most licenses may be purchased directly from DNR or from sales agents appointed by the Department, such as sporting goods stores, discount stores and bait shops, although certain licenses are only available through the Department. A sales agent retains 50¢ for each license and 15¢ for each stamp sold. In addition to receiving the issuance fee, sales agents also retain 50¢ for each

transaction provided through the Go Wild system, described below, as well as 50¢ for each antlerless deer hunting tag issued. Both the issuance and transaction fees are deducted from the amount of license revenue retained by DNR. Licenses cannot be purchased by phone. In fiscal year 2021-22, agent commissions totaled \$630,200.

Agents contracting with DNR to operate Go Wild terminals may also collect and retain the handling fee that DNR is authorized to charge for handling costs, credit transaction fees, mailing and personnel costs if the individual purchases a license using a credit card. Currently, this fee is \$3.

Go Wild was introduced in 2016. The developer, NIC Wisconsin, collects 65¢ for each hunting, fishing, or trapping transaction and 35¢ for each boat or vehicle registration. DNR has a seven-year contract with the developer to operate the system and total costs are expected to be similar to the previous system. Currently, there are over 400 different licenses and approvals available through the Go Wild system, and in 2021-22, 876 retail agents and 23 county clerks offer Go Wild terminals.

The Go Wild system also allows most authorizations to be paperless, a change facilitated by 2015 Wisconsin Act 89. License/approval holders may show proof that they paid for an approval, rather than the approval itself. License information may be linked to a Wisconsin driver's license, stored on a phone, or placed on a new conservation card, which a license holder may purchase for \$3.50. The conservation card may be carried for multiple years and reloaded with additional licenses/approvals. Paper copies of licenses may be printed at home, or printed by a vendor for a fee of \$2. Paper copies of some approvals will still be required.

Current major recreational hunting and fishing licenses and corresponding fees are identified in Appendix II, as well as the number sold during fiscal year 2021-22 as reported by DNR's Bureau of Customer and Outreach Services. The fees include the issuing fee and the wildlife damage surcharge

where applicable. (The wildlife damage surcharge is applied to most hunting licenses.)

Combination Licenses. Combination licenses, which provide holders the privileges of several individual licenses, are also available. These licenses include the conservation patron and sports licenses. The conservation patron license provides the holder with a number of hunting, fishing and other recreational privileges and a subscription to Wisconsin Natural Resources magazine. Most of the revenue from conservation patron license sales is retained in the fish and wildlife account; however, a portion of the revenue is transferred to the forestry, parks and natural resources magazine accounts of the conservation fund to reflect the revenue from the license attributable to the privileges related to those accounts. The sports license provides the holder all the privileges of the fishing license and the small game and firearm deer hunting licenses. A sports and junior conservation patron license is also available, for a reduced fee, to individuals between the ages of 12 and 17 years of age, which confers the same privileges of a regular conservation patron or sports license.

Reduced-Fee Licenses. DNR issues certain reduced-fee licenses to select groups. These may take the form of allowing certain nonresidents to pay resident rates, providing vouchers to eligible applicants, or reducing the cost of license fees.

Military and Veterans Discounts. Members of the U.S. Armed Forces and reserve units who are stationed in Wisconsin are charged the resident fees for hunting, trapping, and fishing licenses. Active-duty military personnel may receive a free annual fishing/small game license. Also, all recipients of a Purple Heart medal or higher honor may purchase a hunting, trapping or fishing license at the resident rate. Wisconsin residents who have received a Purple Heart or higher honor may purchase a conservation patron license at a reduced fee of \$10. A nonresident medal recipient may purchase a conservation patron license for the regular resident price of \$161.

Veterans of post-September 11, 2001, wars are eligible to receive a voucher for one resident small game hunting license, resident deer hunting license, resident archer hunting license, or resident annual fishing license. Veterans must apply for the voucher and submit it to DNR within one year of discharge. If the Department of Veterans Affairs (DVA) verifies that the applicant for a license is a qualified veteran, DNR is required to issue the license without charging a fee. DVA is required to pay annually to DNR the amount of fees and surcharges waived by DNR for the licenses issued to voucher holders. In fiscal year 2021-22, DVA paid DNR \$400 to cover the cost of the licenses issued by DNR.

2011 Wisconsin Act 168 created an annual disabled veteran recreation card (\$7), which entitles the holder to the privileges under a resident small game hunting license and a resident fishing license. In addition, the card also entitles the card holder's vehicle to enter a state park without an admission sticker and the card holder to use a state trail without paying an admission fee.

Youth and Senior Citizen Licenses. Discounted licenses are also available to youth and senior citizen hunters and anglers. A youth (or junior) gun deer license is available for \$20, discounted from \$24. A resident youth annual fishing license is available for \$7, compared to a \$20 annual resident fishing license; youth under age 16 do not require a fishing license. In addition, a hunting mentorship allows hunting without first completing a hunter education course. The mentored hunter must be accompanied by a licensed hunter, hunt within arm's reach of the mentor, and possess the appropriate valid hunting license, permits, and harvest authorizations. Mentored hunters must follow all other hunting laws, seasons, and bag limits. Several special seasons for youth only are held throughout the year. For example, a youth deer hunt in October allows young people to hunt without competing against adult hunters. All other hunting regulations also apply to youth hunting.

Resident senior citizens age 65 or older can receive small game and annual fishing licenses for \$7. Residents born before January 1, 1927, do not require a fishing license.

First-Time Licenses. Under 2011 Act 168, DNR is required to issue certain hunting, trapping, and fishing approvals at a reduced fee to persons who have not been issued that type of approval or a conservation patron or sports license in the 10 years before the license application. For residents, the fee for the reduced-fee licenses is \$5 each, including the issuing fee. For nonresidents, the fee is one-half the regular fee, rounded up to the nearest dollar. The wildlife damage surcharge is not applied to the first-time licenses. Table 2 shows the fees for licenses for qualifying first-time buyers, the total discount from the regular price, and the number of licenses sold during fiscal year 2021-22 as reported by DNR's Bureau of Customer and Outreach Services.

Table 2: First-Time Licenses Sold Fiscal Year 2021-22

	Total Fee for First-Time Licenses	Discount	Number of First-Time Licenses Sold in 2022
Resident			
Small Game	\$5	\$13	9,210
Senior Small Game	5	4	805
Youth Small Game	5	4	2,597
Deer	5	19	12,159
Youth Deer	5	15	6,017
Archery	5	19	14,889
Youth Archery	5	15	4,330
Wild Turkey	5	10	10,532
Annual Fishing	5	15	41,650
Jr. Annual Fishing	5	2	13,425
Sr. Annual Fishing	5	2	5,231
Trapping	5	15	676
Nonresident			
Annual Small Game	\$42.75	\$42.25	3,716
Deer	79.75	80.25	4,651
Archery	79.75	80.25	3,808
Fur-Bearing Animal	79.75	80.25	132
Wild Turkey	29.75	30.25	1,862
Annual Fishing	25.75	24.25	38,223
Trapping	75.75	74.25	17

Other Licenses. The Department currently charges a \$3 permit application fee for the following permits: (a) otter trapping; (b) fisher trapping; (c) Canada goose hunting; (d) wild turkey hunting; and (e) sharp-tailed grouse hunting. Some of these fees are waived for holders of the conservation patron license. In addition, the permit application fee for a bear license is \$4.50. The permit application fee for the bobcat hunting and trapping permit is currently \$6. The permit application fee for an elk license and for the wolf harvest license is \$10.

In addition to licenses purchased primarily for recreational fish and game activities, several types of licenses are required for specialized commercial fish and game activities. These include guide and sport trolling approvals, fur dealer and taxidermist licenses, commercial fishing and clamming approvals, fish and bait dealing approvals, captive wild animal farm approvals and licenses for wild rice harvesting and dealing. In addition, a DNR environmental permit may be required for certain fish farming operations, although the Department of Agriculture, Trade and Consumer Protection (DATCP) is responsible for annual registration of fish farms, fish import permits for live fish and eggs, and fish health issues.

Wildlife and Sport Fish Restoration Funds. As a condition of receiving federal aid under the Dingell-Johnson Sport Fish Restoration Act and the Pittman-Robertson Wildlife Restoration Act, federal law requires that revenues received from hunting and fishing licenses not be diverted to purposes other than administration of the state fish and wildlife agency (in Wisconsin, the Department of Natural Resources). Federal aid is apportioned to each state based on the number of paid licenses holders and the land and water area of the state.

Wisconsin received an apportionment of \$31.6 million in Pittman-Robertson funds in federal fiscal year 2022 out of a total apportionment of \$1,115.2 million. Wisconsin's apportionment of Sport Fish Restoration funding was \$12.1 million out of a national total of \$399.7 million.

Other Revenues

Stamp-Funded Programs. In order to hunt or fish certain species, a person must purchase a stamp in addition to a license. Revenue from the sale of these stamps must be utilized exclusively for habitat and propagation projects for the benefit of the respective species. Currently, five stamps are required: waterfowl, wild turkey, pheasant, inland waters trout, and Great Lakes trout and salmon. Authorized expenditures from stamp-funded programs are described in a subsequent section. Recent sales and revenue amounts for fish and wildlife stamps are shown in Appendix II.

Voluntary Contribution for the Natural Resources Foundation of Wisconsin. Individuals buying a hunting or fishing license, permit, vehicle admission sticker, or ATV, utility terrain vehicle (UTV), snowmobile, or boat registration through the Department's automated license system or vehicle registration system can elect to make a voluntary contribution of at least \$2 to the Natural Resources Foundation of Wisconsin (NRF) endowment fund, known as the Cherish Wisconsin Outdoors Fund.

The NRF is a publicly supported nonprofit conservation organization governed by a board of private citizens under s. 501(c)(3) of the Internal Revenue Code. According to its mission statement, the NRF was formed in 1986 to "connect generations to the wonders of Wisconsin's lands, waters, and wildlife through conservation, education, engagement, and giving." In fiscal year 2021-22, after subtracting transaction fees, approximately \$355,600 was distributed to the NRF Cherish Wisconsin Outdoors Fund. It should be noted these fund transfers to NRF do not appear as revenues or expenditures in Tables 1 or 3.

NRF distributes funding to projects proposed by DNR and approved by a stakeholder committee and NRF's board of directors. To date, four disbursements have been made from the Cherish Wisconsin Outdoors Fund totaling \$101,700.

Commercial Fish Propagation and Great Lakes Protection Surcharge. If a court imposes a fine or forfeiture for the unlawful killing, catching, taking, transporting, sale or possession of Great Lakes fish in violation of s. 29.971 of the statutes, the court may impose a commercial fish protection surcharge generally equal to the average wholesale value of the fish or an amount equal to the corresponding wild animal protection surcharge. In addition, courts may impose a Great Lakes resource surcharge of 75% of the fine or forfeiture for violations involving Great Lakes fish or sport trolling or commercial fishing in outlying waters. Revenue from these surcharges is directed to an appropriation in the fish and wildlife account to be used for research relating to Great Lakes fish. Commercial fish protection surcharge revenue totaled \$4,400 in fiscal year 2021-22. Great Lakes protection surcharge revenue totaled \$3,600 in 2021-22.

Voluntary Contribution for Lake Research and Control of Aquatic Invasive Species. Any person purchasing a fishing license or applying for a boat registration may elect to make an additional voluntary contribution for research conducted by DNR to determine methods for improving the quality of lakes in Wisconsin. The minimum voluntary contribution associated with both a fishing license and a boat registration is currently \$2 and moneys received from the contribution, less the 50¢ retained by the sales agent, are to be used for grants for projects to control invasive species, for promotional activities and materials to encourage voluntary contributions, and for research. Contributions of \$87,800 in fiscal year 2020-21 and \$72,100 in fiscal year 2021-22 from fishing licenses and boat registrations were deposited in the fish and wildlife account.

Handling Fees. In addition to the statutory fees charged for hunting and fishing licenses, DNR may collect a handling fee for the approvals issued by the Department. The fee cannot be more than the amounts necessary to cover the costs of issuing the licenses. The Department charges a fee of 1.75% of the total transaction in its online system, which is

used to cover credit card processing fees charged to the Department. All licensing agents may charge and retain a \$3 fee for credit card purchases.

Tribal Gaming Revenue Transfer. An additional source of revenue to the fish and wildlife account began in 1999-00 with an annual transfer of tribal gaming compact revenues. This revenue, currently \$3 million annually, is not statutorily designated for a specific purpose. Tribal gaming revenues are also appropriated annually for whooping crane reintroduction, elk management, tribal fisheries management and licensing, and snowmobile law enforcement. In 2022-23, \$1,755,800 PR is budgeted for these appropriations, in addition to the \$3 million transferred to the fish and wildlife account.

Expenditures and Programs

General Account Expenditures. Fish and wildlife account revenues not statutorily designated for specific purposes are used to support the fish and wildlife management and law enforcement functions of the Department. Table 3 lists the major expenditure categories funded by the fish and wildlife account and identifies 2020-21 actual and 2021-22 preliminary expenditures, as well as amounts appropriated and positions authorized for 2022-23 for each of these categories.

Administrative Funding Limit. DNR is prohibited from expending more than 16% of funding from the fish and wildlife account in any fiscal year for administrative purposes. The 16% limit is statutorily defined to include DNR administrative and support services as well as division administration. The statutory calculation of administrative costs does not include bureau administration and licensing costs. A June, 2006, Legislative Audit Bureau (LAB) report analyzed revenues, expenditures, and staffing levels for DNR's fish and wildlife related activities in 2004-05. The LAB found that DNR's statutorily defined administrative costs were 11.1% in 2004-05, below the 16% limit. The LAB has not conducted a similar audit since 2006.

Table 3: Fish and Wildlife Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Fish and Wildlife Program Appropriations					
Fish Management	\$15,760,700	\$18,174,600	\$16,617,000	22.6%	155.37
Wildlife Management	11,878,100	11,906,400	12,154,200	14.8	107.07
County Conservation Aids	<u>130,900</u>	<u>150,500</u>	<u>148,500</u>	0.2	
Subtotal	\$27,769,700	\$30,231,500	\$28,919,700		262.44
Dedicated Revenue Appropriations					
Wildlife Damage Claims and Abatement Program	\$2,660,100	\$2,708,600	\$2,950,000	3.4%	
Wolf Depredation Program	27,800	323,900	-	0.4	
Elk Hunting Fees	102,700	38,600	-	0.0	
Control of Wild Animals	290,200	308,500	308,500	0.4	2.00
Urban Wildlife Abatement and Control Grants	21,100	20,600	24,700	0.0	
Venison Processing	146,800	131,000	314,800	0.2	
Chronic Wasting Disease Management and Testing	810,800	597,500	-	0.7	
Trapper Education	48,400	8,200	48,400	0.0	
Commercial Fish Protection and Great Lake Surcharge	25,000	25,000	25,000	0.0	
Aquatic Invasive Species Control	<u>110,100</u>	<u>53,800</u>	<u>68,300</u>	0.1	
Subtotal	\$4,243,000	\$4,215,700	\$3,739,700		2.00
Stamp Funded Programs					
Great Lakes Trout and Salmon	\$1,235,700	\$1,337,100	\$1,626,100	1.7%	3.50
Trout Habitat Improvement	1,690,200	119,400	1,422,800	0.1	8.09
Sturgeon Habitat	241,100	295,400	195,400	0.4	
Sturgeon Habitat-Inland Waters	-	83,800	57,900	0.1	
Pheasant Restoration	167,400	186,500	236,400	0.2	
Pheasant Stocking	624,000	189,700	468,400	0.2	3.00
Wild Turkey Restoration	1,044,300	499,600	776,100	0.6	
Waterfowl Stamp - Wetlands Habitat Improvement	334,000	655,800	530,000	0.8	
Waterfowl Stamp - Aids to Canadian Agencies	<u>175,400</u>	<u>191,300</u>	<u>254,000</u>	0.2	
Subtotal	\$5,512,100	\$3,558,600	\$5,567,100		14.59
Go Wild Contract fees	\$2,130,200	\$1,934,900	\$2,863,100	2.4%	
Other	\$388,100	\$321,200	\$27,700	0.4	
Split-Funded Appropriations					
Internal Services	\$5,525,900	\$5,843,000	\$6,030,500	7.3%	36.69
External Services	3,726,700	3,676,000	3,801,800	4.6	32.99
Land Program Management	856,400	1,252,000	745,600	1.6	4.89
Law Enforcement	17,291,400	17,511,500	18,490,200	21.7	137.01
Facilities, Lands and Property Management	5,408,700	5,075,500	5,959,800	6.3	48.62
Natural Heritage Conservation	303,900	366,800	380,200	0.5	3.23
Administrative Facility Repair and Debt Service	728,600	712,700	2,455,900	0.9	
Aids in Lieu of Taxes	303,000	155,700	155,700	0.2	
Resource Acquisition and Development	3,093,700	2,811,100	-	3.5	
Rent and Property Maintenance	1,180,800	1,135,800	1,016,600	1.4	
Taxes and Assessments	16,100	31,700	133,000	0.0	
Education and Safety	218,100	60,000	113,700	0.1	
Handling Fees	1,562,500	1,628,800	134,000	2.0	
Reservation Fees	<u>500</u>	<u>700</u>	<u>-</u>	<u>0.0</u>	
Subtotal	\$40,216,300	\$40,261,300	\$39,417,000		263.44
Total	\$80,259,400	\$80,523,200	\$80,534,300	100.0%	542.47

Fisheries Management

The Bureau of Fisheries Management undertakes various activities related to monitoring, maintaining and enhancing aquatic ecosystems and sport and commercial fisheries. Fisheries population and habitat surveys are conducted to monitor the status and health of the state's fisheries and aquatic habitat, and to evaluate regulation effectiveness and needs. Surveys yield data relating to fish population structure and harvests, which are used to develop and monitor management actions, prepare environmental impact statements, develop regulations for the sport fishing and commercial fishing industry, and assess waters on which Native American tribes exercise their treaty rights. The surveys are also provided to the public for informational and planning purposes. In addition, DNR is responsible for Great Lakes fish management activities in Wisconsin waters of Lake Michigan and Lake Superior.

Fish propagation and stocking involves raising

and distributing fish to enhance fishing in areas where natural reproduction is insufficient or being restored. DNR utilizes 14 facilities for fish propagation and stocking activities including six cold-water (trout and salmon) facilities, three cool-water facilities (primarily for walleye, muskellunge and bass), two dual-purpose hatcheries, and three spawning facilities where eggs from feral trout and salmon are collected. In addition, DNR complements these facilities with additional rearing ponds located throughout the state, and by contracting with private aquaculture facilities to rear fish for stocking. These facilities are shown in Table 4.

During fiscal year 2021-22, DNR stocked 5,671,956 fish in Wisconsin's waterways. DNR stocked 3,626,048 cold-water species in inland streams and the Great Lakes. Inland lakes were stocked with 2,045,908 cool-water fish, which are sometimes referred to as warm-water fish. Cool/warm-water fish stocks larger than fry, such as fingerling, yearling, and adult, included

Table 4: Wisconsin's Fish Propagation Facilities

	County	Brood Stock	Hatching Facilities	Fish Rearing
Cold-Water Facilities				
Bayfield (Les Voigt)	Bayfield	x	x	x
Brule	Douglas			x
Kettle Moraine Springs	Sheboygan		x	x
Nevin	Dane	x	x	
Osceola	Polk	x	x	x
St. Croix Falls	Polk	x	x	x
Cool/Warm-Water Facilities				
Black River Falls	Various	x	x	x
Oehmcke	Oneida		x	
Thompson	Washburn		x	x
Dual-Purpose Facilities				
Lake Mills	Jefferson		x	x
Wild Rose*	Waushara	x	x	x
Spawning Facilities				
Besadny	Kewaunee	feral trout & salmon		
Root River	Racine	egg collection		
Strawberry Creek	Door			

* Offers virtual tours.

Note: All hatcheries offer public tours by appointment.

1,705,877 walleye, 90,541 northern pike, 83,542 muskellunge, 147,876 largemouth bass, and 18,072 lake sturgeon.

Stamp and Tag-Funded Programs -- Fishing.

In order to fish for trout in inland waters, or trout or salmon on the Great Lakes and their tributaries, individuals must purchase a fishing stamp. Revenues from these stamps are dedicated to fisheries management activities.

Trout and Salmon. Funds from the inland trout stamp are used to improve and maintain trout habitat and conduct trout surveys in inland trout waters. In addition to stamp revenue, 2005 Wisconsin Act 25 specifies that one-half of the revenues generated by the sale of the inland lake trout fishing license be used for improving and maintaining trout habitat in inland waters, and for conducting trout surveys. In 2021-22, sales of the inland trout stamp raised \$1,872,800 in revenue. Stamps revenues funded \$119,400 in expenditures for fish surveys, hatchery operations, and habitat projects.

The Great Lakes trout and salmon stamp is required of persons fishing for trout and salmon on Lakes Michigan and Superior, Green Bay, and the tributaries of each water body, upstream to the first dam or lake. Revenue from the Great Lakes trout and salmon stamp can be used to supplement and enhance the existing trout and salmon rearing and stocking program in outlying waters. In 2021-22, sales of the Great Lakes trout and salmon stamp raised \$1,871,100 in revenue. Stamps revenues supported expenditures of \$1,337,000 for fish surveys, hatchery operations, and invasive species control.

Sturgeon Management. 2005 Act 25 created a sturgeon hook and line tag, with fees of \$20 for residents and \$50 for nonresidents. Anglers are required to possess a fishing license while fishing for lake sturgeon, but the harvest tag is only required if the angler plans to harvest a fish, while abiding by harvest regulations. Revenues from the sturgeon

hook and line tag are used for assessing and managing lake sturgeon stocks in inland waters outside of the Lake Winnebago system. Revenues in 2021-22 totaled \$81,300 and expenditures were \$83,800.

In addition to sturgeon hook and line tags, a sturgeon spearing license is also available for the Lake Winnebago system. The fee for a sturgeon spearing license is currently \$20 for residents and \$65 for nonresidents, and the minimum age for a person to obtain a sturgeon spearing license is 12. In 2021-22, revenues were \$307,700 and expenditures for Lake Winnebago system sturgeon management were \$295,400.

A person need not hold a valid fishing license to be issued a sturgeon spearing license. The privileges of the sturgeon spearing license are not included for holders of conservation patron licenses. The number of sturgeon spearing licenses sold for the Lake Winnebago fishery is not limited and each license allows the spearer to harvest one fish. In the winter 2022 spearing season, which ran from February 12, 2022, to February 27, 2022, spearers harvested 1,086 sturgeon in Lake Winnebago.

Sturgeon spearing permits for the upriver lakes (Lakes Butte des Morts, Winneconne, and Poygan) are awarded by a cumulative preference system. An applicant may apply for a sturgeon spearing permit or a preference point each year. Additionally, spearing permit applicants who do not receive a permit are given a preference point. Applicants with more preference points are given priority when the Department distributes permits. This is consistent with the preference point system used for fishers, otters, and bobcats. Revenues from the sale of sturgeon spearing licenses are directed toward the cost of administering the license, assessing and managing the lake sturgeon stock and fishery in the Lake Winnebago system, and improving and maintaining lake sturgeon habitat on the Lake Winnebago system.

Wildlife Management

The Bureau of Wildlife Management works to protect and manage the wildlife populations and habitats of the state and promotes wildlife appreciation and recreational opportunities. Wildlife biologists and technicians manage and regulate various species, including deer, bear, geese, turkey, and waterfowl. Wildlife personnel also assist in the management of wildlife on private lands and take part in wildlife-related educational efforts.

Deer Management. Deer hunting licenses are a primary source of revenue to the fish and wildlife account. These licenses primarily include gun deer licenses and archery licenses issued to residents, nonresidents, and youths. A hunter who holds an archery license may purchase a crossbow license, or a hunter who holds a crossbow license may purchase an archery license, at a reduced fee of \$3.00. In fiscal year 2021-22, 349,785 resident gun deer licenses were sold, raising \$8,395,000 for the Department. In 2021-22, 26,738 nonresident gun deer licenses were sold, raising \$4,279,000. In fiscal year 2021-22, resident and nonresident deer gun licenses combined accounted for 17.4% of revenue to the fish and wildlife account. A total of 206,888 resident and nonresident archery and crossbow licenses sold in fiscal year 2021-22 added an additional \$6,571,000 in revenue, or 9.0% of account revenues. These do not include youth or other reduced-price archery licenses.

Bonus Antlerless Deer Harvest Authorizations. Beginning with the 2014 season, the Department began selling bonus antlerless harvest authorizations that specify the deer management zone, county/unit, and the type of land (public, including open managed forest law [MFL] lands, or private) where they are to be used.

In 2021-22, 127,324 resident bonus antlerless deer permits and 11,859 nonresident bonus antlerless deer permits were sold, raising \$1,766,000 in revenue. Most bonus antlerless harvest authorizations are \$12 for residents and \$20 for

nonresidents, including in counties with CWD restrictions in place, with the exception of reduced-price bonus antlerless harvest authorizations under the Deer Management Assistance Program (DMAP), available for \$6. A limit is placed on public antlerless harvest authorizations. This limit is intended to restrict the antlerless harvest on heavily hunted public lands in an effort to increase deer sightings by hunters on these properties.

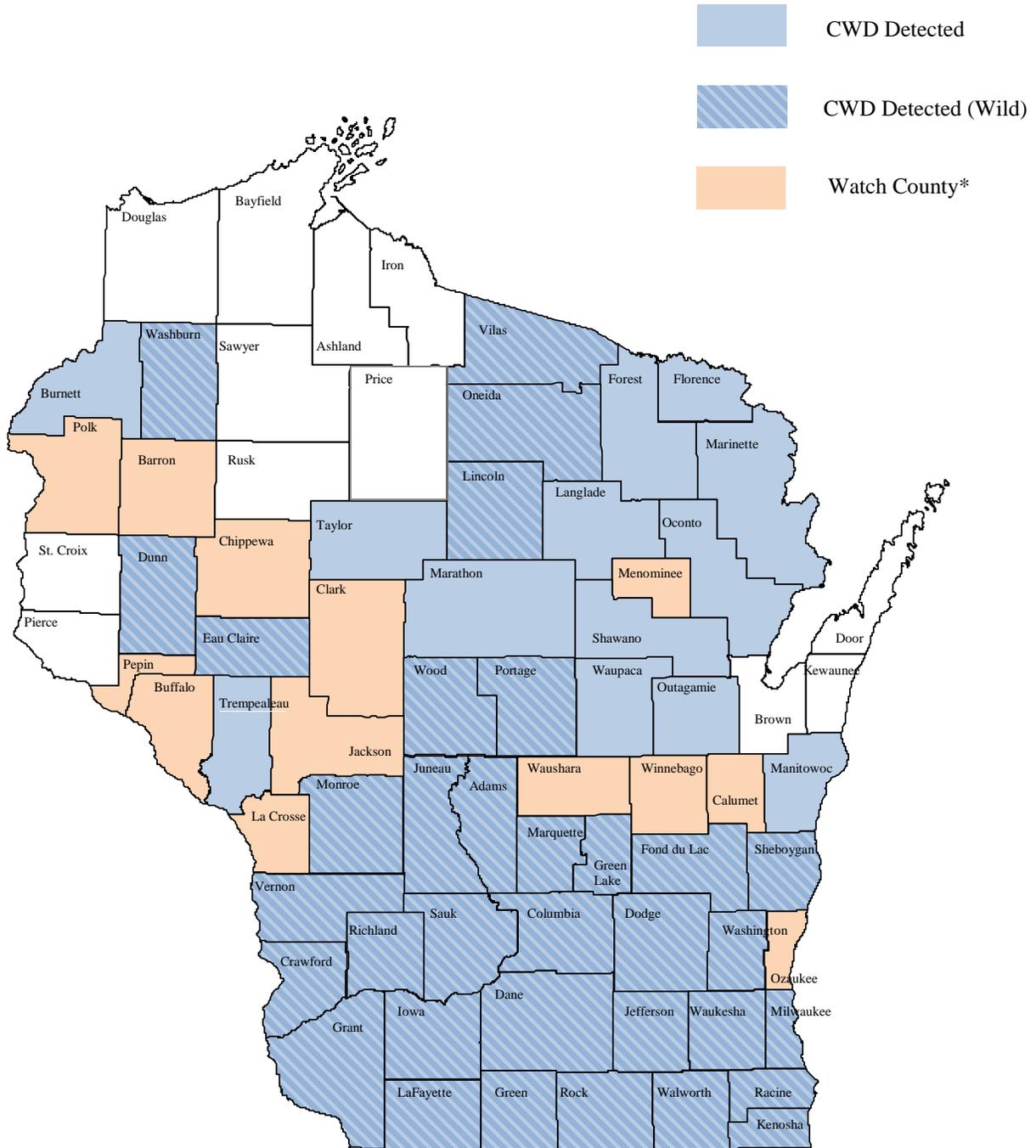
Chronic Wasting Disease (CWD). Chronic wasting disease is a prion disease that affects cervids such as deer and elk. The known natural hosts of CWD are mule deer, white-tailed deer, elk, and moose. In 2002, DNR first detected CWD in white-tailed deer in Iowa County.

The current CWD-affected area includes 60 CWD-affected counties, as shown in Figure 1, including 34 counties with at least one CWD detection in the wild deer herd. There are 55 counties where baiting and feeding are prohibited; a county is included in the ban if a wild or domestic animal has been recently confirmed to be positive for CWD in the county, or if the county is within a 10-mile radius of a wild or domestic animal that has been confirmed to have CWD.

DNR shares responsibility for CWD management with DATCP. Under Chapter 169 of the statutes, DATCP has the authority to license, regulate, and inspect all of the state's captive deer and elk farms and related markets and movement in the state. All deer farms are required to register. As of October, 2022, DATCP reported 301 registered premises with deer, including 118 that were enrolled in the CWD herd status program. The program allows a facility to move farm-raised deer, provided that the herd is regularly inspected by a veterinarian for signs of CWD and the owner maintains certain records for animals on the premises.

DNR retains responsibilities related to the inspection of fences for facilities containing farm-raised whitetail deer, and DNR is authorized to charge an inspection fee. In addition to the deer

FIGURE 1
CWD-Affected Counties



*Counties within 10 miles of a CWD-positive test location.

farm fees charged by DATCP, DNR charges an inspection fee of \$50 for a fenced area under 80 acres and \$100 if the fenced area is 80 acres or more. Inspections typically occur every 10 years, and inspection certificates are valid until December 31st of the 10th year following certification.

CWD Response Plan. In September, 2010, the Natural Resources Board approved a 15-year revised CWD response plan to extend to 2025. Subsequently, the 2012 Deer Trustee Report concluded and recommended that the Department must accept a CWD-endemic area in southern Wisconsin and must take a more passive approach to CWD management, focusing CWD control efforts on limiting CWD to that area of the state. This represented a departure from the Department's initial (2002) goal of complete eradication of CWD from Wisconsin.

The response plan has six key objectives including: (a) prevention of new CWD introductions; (b) monitoring for and responding to new CWD foci; (c) controlling CWD distribution and intensity; (d) increasing public recognition and understanding of CWD risks and public participation in disease control; (e) addressing the needs of DNR license holders and other interested parties; and (f) enhancing scientific information about CWD. DNR has taken steps toward implementing the response plan by increasing surveillance of wild and captive deer herds, working with DATCP to regulate deer farm fencing and other areas where there may be heightened transmission risk, and expanding outreach to hunters, taxidermists, landfill operators, and other groups that handle deer carcasses. A 2016 DNR report found that "funding limitations and social/political factors influenced the ability of the Department to fully implement the plan and effectively respond to CWD."

Deer Carcass Disposal. Beginning in autumn, 2018, the Department administers a deer carcass disposal program through which local governments and private conservation groups can sponsor a portion of the cost of contracting with a waste management company to collect and haul deer

carcasses. Participants select the location of the waste container, hire a waste contractor to haul the container and pay \$500. The Department pays all invoices and covers any contracted disposal costs above the initial \$500 paid by the participant. In 2021-22, DNR paid \$123,200 for deer carcass disposal, nearly all of which was paid from federal funds.

CWD Research. Ongoing research projects includes the Southwest Wisconsin CWD, Deer, and Predator Study, in vitro prion amplification assays, CWD forecasting, CWD prion persistence in soil and infectivity, and deactivating CWD prions using composting. These projects are funded through bonus antlerless deer permit revenues and the state's Pittman-Robertson allocation.

Elk Management. In 1995, DNR released 25 elk near Clam Lake in Ashland County. The Department's overwinter population goal for the herd is 1,400. In 2022, DNR estimated the population was 336. In 2015, DNR reintroduced elk in the Black River State Forest, in Jackson County. In 2022, DNR estimated there were 137 elk in the Jackson County herd, setting the total number of elk in the state at 473.

Elk Hunt. DNR has administered a limited elk hunt since 2018. Eight elk harvest authorizations were available for the 2022 elk hunting season. Of these, four were available to tribal hunters, three were allotted to Wisconsin residents through a lottery managed by DNR, and one tag was raffled by the Rocky Mountain Elk Foundation, which has assisted the Department with elk reintroduction efforts. Elk licenses cost \$49. License recipients must also pay a \$2 wildlife damage surcharge. Applicants to the DNR-managed lottery paid a \$10 fee to enter their names in the lottery. DNR received 25,742 applications. Four tribal hunters and three DNR-licensed hunters harvested a total of seven elk in the 2022 season.

By statute, when the total number of elk licenses available is 100 or fewer, only residents may

receive a license. If the number of licenses available exceeds 100, then nonresidents may receive up to 5% of the total number of licenses after the first 100. Revenues from elk hunting licenses and applications fund both elk management and general wildlife management. By statute, \$7 from every \$10 elk hunt application fee and all elk license fees are deposited into a continuing appropriation for elk management in the fish and wildlife account. These revenues totaled \$190,300 in 2021-22, including \$9,900 in voluntary contributions for elk research. The remaining \$3 is deposited into the general balance of the fish and wildlife account; these revenues totaled \$77,200 in 2021-22.

Wolf Management. Once abundant, Wisconsin's wolf population was decimated by human predation and a state bounty. In 1974, the U.S. Fish and Wildlife Service (USFWS) classified the eastern timber wolf as a federally endangered species; in 1975, the state listed wolves as a state endangered species. By 1985, the DNR found 14 living wolves in Wisconsin. In 1989, DNR issued a wolf recovery plan, by which wolves would be classified as a threatened species until their population was above 300 for three years. In 1999, DNR issued a wolf management plan, establishing a management goal of 350 wolves outside tribal reservations. Since then, the population has significantly rebounded; in 2022, DNR estimated Wisconsin's wolf population to be 972 animals. DNR is currently in the process of updating the wolf management plan. A draft plan was released in November, 2022, which eschews a specific numeric population target. Rather, the plan would manage the wolf population in different habitat-based zones to reduce wolf depredations and conflicts while keeping the wolf population at ecologically sustainable levels.

Endangered Species Protections. Wisconsin delisted wolves as a state threatened species in 2004 and USFWS delisted wolves in 2012. However, in December, 2014, the U.S. District Court for the District of Columbia vacated the

USFWS decision to delist the gray wolf, placing the species back onto the federal endangered species list. On October 29, 2020, the U.S. Department of Interior announced that it would remove wolves from the federal endangered species list, effective January 4, 2021. On February 10, 2022, the U.S. District Court for the Northern District of California vacated the 2021 wolf delisting.

As of January, 2023, the wolf is currently protected as a federal endangered species. While under federal endangered species protections, Wisconsin is not authorized to implement a wolf harvest season. Permits allowing lethal removal of wolves by landowners experiencing wolf conflicts are no longer valid, and DNR is generally not authorized to use lethal control as part of its wolf management program. Non-lethal tools and depredation compensation remain available, but depredation compensation is payable only from state endangered resources funding or federal grants. Further, under federal law, dogs may not be trained or used to track wolves while the listing is active.

Wolf damage claims may be paid from the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions. The Department may also utilize federal funds from a USFWS livestock demonstration grant for wolf depredation payments. Endangered resources damage payments are discussed further in the section of the paper entitled "Endangered Resources Account."

Wolf Hunt. If the gray wolf is not listed on the U.S. list of endangered or threatened species or the Wisconsin list of endangered and threatened species, DNR must facilitate and regulate a wolf hunting and trapping season, implement a wolf management plan, and may limit the number of wolf hunters and trappers and the number of wolves that may be taken by issuing wolf harvesting licenses. DNR administered wolf seasons in 2012, 2013, 2014 and 2021.

If the number of qualified applications for wolf harvesting licenses exceeds the number of licenses that are available, DNR must issue 50% of the licenses by selecting applicants at random, and 50% based on a cumulative preference system. Applicants pay a \$10 application fee. Applicants who are selected can then buy a wolf hunting license, which is currently \$49 for residents and \$251 for nonresidents. Application fee and license revenues are deposited into a dedicated appropriation used to administer a wolf depredation program. If revenues from wolf harvest authorizations are insufficient to fund all wolf depredation claims in the fiscal year, payments are to be prorated. If revenues from wolf harvest authorizations are sufficient to fund the depredation program in the year in which those revenues are received, DNR may use excess revenues for wolf management and population control (s. 29.888(3)).

February 2021 Wolf Hunt. Under s. 29.185 of the statutes, the wolf season runs from the first Saturday in November through the last day of February, although wolf hunting zones may be closed earlier, depending on harvest quotas. For the 2021 hunt, DNR established a harvest quota of 119 wolves. Applications for the 2021 wolf season opened on February 16, 2021. 18,503 people applied for a license and 8,648 people purchased a preference point. A total of 2,380 applicants were approved to purchase wolf licenses; 1,526 licenses were sold. Sales of wolf hunting applications, preference points and licenses raised \$99,400. The season opened on February 22, 2021, and was closed on February 24, once hunters had exhausted the harvest quota. 218 wolves were harvested.

November 2021 Wolf Hunt. On March 1, 2021 DNR opened the application for wolf hunting licenses and preference points for the November 2021-February 2022 wolf hunting season. DNR set a quota of 130 wolves and made 370 licenses available through lottery. 16,657 people applied for a license and 10,631 purchased a preference point. The wolf was relisted before authorizations were awarded and all preference points and application

fees were refunded.

Wolf Depredation Program. The wolf damage program provides payments to persons who apply for reimbursement for damage caused by wolves to livestock, hunting dogs not used in wolf hunting, and pets. The protection status of wolves affects how the state funds wolf damage programs. If the gray wolf is not listed as a state or federal endangered species, DNR may pay wolf damage claims from wolf harvest licenses and application revenues from a wolf hunt.

If the wolf is not protected as an endangered species, the Department manages the wolf damage program under administrative code sections NR 12.50 through 12.55, under the endangered/threatened wildlife and gray wolf damage program. These sections specify the procedure for depredation reimbursement as well as the amount of payments. Generally, a claimant is reimbursed the fair market value of livestock, with a maximum amount paid for each type of animal established annually by DNR. If funding is not sufficient to pay all claims, the Department will prorate claims based on the amount of wolf hunt revenues available. DNR paid a total of \$259,000 in fiscal years 2020-21 and 2021-22 for wolf depredation claims that occurred between January 2021 and February 2022, when the wolf was delisted.

Wildlife Damage Claims and Abatement Programs

Several wildlife control programs are funded through a series of dedicated revenue sources. These programs provide landowners in participating counties with grants to implement projects to reduce crop damage, partially reimburse losses incurred from wildlife damage to crops, and remove nuisance animals, and process wild turkey and venison donations.

Revenue. Wildlife damage programs are funded through the wildlife damage surcharge and bonus deer permits.

Wildlife Damage Surcharge. A \$2 surcharge is added to most resident and nonresident hunting licenses to fund wildlife damage program activities; a \$4 surcharge is included for most resident and nonresident conservation patron licenses. The wildlife damage surcharge generated approximately \$2,059,100 in 2021-22.

Bonus Deer Permits. Revenue from the \$12 (\$20 nonresident) bonus deer permit is used to fund wildlife damage programs. Resident and nonresident bonus deer permits generated a total of \$1.76 million during 2021-22.

A portion of these revenues are made available exclusively for CWD management and testing. \$5 of each bonus deer permit sold in a county where CWD has been confirmed in a wild deer is deposited in a continuing appropriation for CWD management and testing. Of the \$1.76 million raised by bonus deer permits, \$537,000 was made available for CWD management, and \$1,220,600 was retained for wildlife damage programs. Therefore, total wildlife damage revenues available were \$3.28 million.

Expenditures. Revenue from the wildlife damage surcharge and the portion of bonus deer permit revenues with which damage surcharges are comingled are utilized for the following programs related to wildlife damage: (a) control of wild animals; (b) the urban wildlife abatement and control grant program; (c) venison processing donation costs; and (d) the wildlife damage claims and abatement program. (An additional appropriation for CWD management from the combined revenues has not been funded since 2006-07.)

Control of Wild Animals. The wildlife damage surcharge revenue is also used for the Department's costs of removing wild animals that cause damage, and responding to complaints about nuisance wild animals, or their structures. DNR contracts with the U. S. Department of Agriculture's Animal and Plant Health Inspection Service (APHIS) Wildlife Services to control and manage wildlife causing

damage. In 2021-22, \$308,500 was expended for this purpose from wildlife damage revenues.

Urban Wildlife Abatement and Control Grants. Urban communities can apply to DNR for matching grants of up to \$5,000 for planning wildlife abatement projects and for wildlife control efforts. The program provides up to 50% of project costs. The program is funded at \$24,700 each year in the 2021-23 biennium and \$20,600 was expended under the program in 2021-22.

Venison and Wild Turkey Processing. Counties that participate in both the wildlife abatement and wildlife damage claims program may seek reimbursement for the cost of processing venison and wild turkey donations. In the 2021-23 biennium, \$300,000 is appropriated each year for county venison processing costs and administration of the deer donation program.

Additionally, any applicant for a deer, bear, turkey, or small game hunting license may make a voluntary contribution of at least \$1 for the venison processing donation program. In 2021-22, \$11,400 was donated to the program. In calendar year 2021, 56,840 pounds of meat was distributed to food pantries.

In fiscal year 2021-22, DNR expended \$131,000 for county venison processing costs and administration of the deer donation program. 2015 Wisconsin Act 31 expanded the program to include wild turkey donation. DNR suspended the turkey program after the 2019 autumn hunting season due to limited participation.

Abatement Program. Under the abatement program, which emphasizes damage prevention but provides no payments for damages incurred, DNR assists participating counties in developing and reviewing administrative plans. The state fully funds DNR-approved county administrative costs. In calendar year 2022, 70 counties participated in the programs. Approved abatement projects are eligible for state funding of up to 75% of costs, with the

remaining share paid by the landowner. In 2021-22, the Department reimbursed \$2.02 million in administrative and abatement costs.

Landowners who participate in the wildlife damage abatement program are required to permit hunting on their lands. Landowners may be exempted if: (a) they are issued a shooting permit for deer causing damage; (b) that permit is the only abatement measure the person receives; and (c) the person waives any eligibility to receive a wildlife damage claim payment for damage caused by deer. Further, the requirements to allow hunting do not apply to a person seeking wildlife damage abatement assistance, or wildlife damage claim payments, for damage caused by cougar.

Wildlife Damage Program. Under the wildlife damage program, persons in participating counties may be reimbursed for part of the damage to agricultural crops, harvested crops, orchard trees, nursery stock, beehives or livestock if the damage is caused by deer, cougars, bear, geese or turkey. Damage caused by sandhill cranes would also be statutorily included, if a hunting season were established. Counties may participate in either the wildlife damage abatement program, the wildlife damage claims program, or both.

If a claim is more than \$500, but not more than \$5,250, the claimant is paid 100% of the claim. If a claim is greater than \$5,250, a claimant can receive 80% of the amount of the claim up to the statutory maximum. However, the value paid for any claim may not exceed \$10,000. Current law specifies that if the total amount of damage claimed is greater than available revenues, after paying for administration and urban abatement, venison processing, and wildlife control activities, the Department is first required to prorate agricultural damage claim payments. In 2021-22, DNR paid \$815,800 in damage claims.

A person receiving a wildlife damage claim payment is required to permit hunting of the type of wild animals causing the damage on that land

during the appropriate open hunting season. However, a hunter must first notify the landowner of his or her intent to hunt on the land, and a landowner may deny a hunter access to land for reasonable cause related to certain safety and property-related concerns. In addition, a landowner may deny a hunter access if at least two hunters per 40 acres of eligible land are present on the land when the hunter notifies the landowner that he or she intends to hunt on the land.

Other Programs

Stamp-Funded Programs -- Wildlife. In order to hunt pheasant, waterfowl, or wild turkey, persons must purchase a hunting stamp. Revenues from these stamps are used to fund species-specific wildlife programs.

Pheasant Stamp and State Game Farm. DNR operates the state game farm at Poynette, which raised 75,000 pheasants for stocking on public hunting grounds in fall 2022. In 2022, the state provided 14,030 day-old rooster chicks to 13 conservation and sports clubs under cooperative agreements. These programs are funded by the sale of the pheasant stamp, which costs \$10. Of the revenue generated by the sale of the pheasant stamp, 60% is statutorily designated to be used for pheasant stocking and propagation and 40% is to develop, manage, restore, and maintain the wild pheasant population in the state. Pheasant stamp revenues were \$615,800 in 2021-22, including allocations of a portion of conservation patron licenses.

Waterfowl Stamp. Two-thirds of the revenue from the waterfowl stamp is to be used for developing, managing, preserving, restoring, and maintaining Wisconsin wetland habitat for producing waterfowl; the other third is contributed to governmental or nonprofit agencies in Canada for the propagation, management, and control of migratory waterfowl for the Mississippi River flyway. 2021 Wisconsin Act 58 increased the fee for the waterfowl stamp from \$7.00 to \$12.00 (including issuing fees). In 2021-22 the stamp raised

\$946,600. Stamp funding supported \$655,800 in waterfowl habitat improvement such as land acquisition and wetland restoration. \$191,300 was allocated to organizations supporting habitat development in Canada.

Wild Turkey Stamp. The \$5.25 wild turkey stamp is required of anyone who hunts turkeys, in addition to a current turkey hunting license. Turkey stamp revenues are used to fund habitat restoration and enhancement by either DNR or qualified non-profit conservation groups. In 2021-22, wild turkey stamps raised \$670,400 in revenues and supported \$499,600 in expenditures.

County Conservation Aids. Under this program, counties and tribal governing bodies may apply for grants of up to 50% of the costs of fish and game management projects. Eligible game projects include game food seeding, browse improvement cutting, prescribed burning, and the creation of game cover brush piles, impoundments and nature trails. Examples of eligible fish management projects include lake and stream improvements, rough fish control, construction of fish shelters, and streamside fencing. Funding of \$148,500 is provided each year.

Education and Safety and Trapper Education. The Department is required to establish hunter education and bow hunter education courses. Both courses provide instruction to students in the responsibilities of hunters to: (a) wildlife, the environment, landowners, and others; (b) recognize threatened and endangered species; and (c) know the principles of wildlife management and conservation.

Under current law, the fee for both bow and gun hunter classroom safety courses is set at \$10 by administrative rule. Instructors are allowed to retain up to \$5 per student for costs associated with offering the class. Remaining fees are remitted to a DNR continuing appropriation credited mostly to the fish and wildlife account, although the boat registration account, ATV account, and snowmobile accounts

also are allocated a portion of this appropriation corresponding to the revenue from safety course fees in those areas. The hunter education program addresses safety in handling firearms, bows, and crossbows used in hunting, while the bow hunter education program covers primarily hunting with bows and crossbows. With certain exceptions, including mentored hunters, no person born on or after January 1, 1973, can obtain a hunting license unless the person is issued a certificate of accomplishment from the appropriate program.

In addition to traditional classroom courses, since 1996, DNR has offered online hunter education. Currently, four online courses that meet Wisconsin hunter education requirements are available for participants of any age. Courses range in cost from no course fee to \$24.95. All courses require participants to complete a field training day, generally taking approximately six to eight hours, and a written and hands-on examination for an additional fee of \$10 to obtain certification. The Department also began offering an adult-only online hunter education course required by 2011 Act 168 in July, 2012. Online adult-only hunter education course participants are required to complete a written and hands-on examination but are not required to undergo field training. Three courses are available with course fees ranging from \$13 to \$24.95. In addition, a \$10 fee is required for the cost of the written and hands-on examination.

2011 Act 168 also authorizes a school board to award one half-credit toward high school graduation to a high school pupil who successfully completes the hunter education program, the bow hunter education program, or the trapper education program, although a school board may award credit for completion of only one of these programs. In fiscal year 2021-22, 26,027 students completed a hunter education course, including 7,243 students certified in basic hunter education, 1,706 students certified in general online hunter education, 17,078 students certified in adult-only hunter education, and 1,013 students certified in bow hunter education.

The Department is also required to establish a trapper education program. The trapper education course provides instruction in: (a) trapping history in wildlife conservation; (b) principles of wildlife management; (c) furbearer management; (d) biology and disease; (e) trapping laws and ethics; (f) trap preparation, adjustment setting and safety; (g) humane trapping methods; and (h) pelt preparation, skinning, grading, and marketing. Under current law, instructors may retain up to 50% of the instruction fee set by DNR in administrative rule (currently \$12 per student) and remit the remaining portion of the fee to DNR. In fiscal year 2021-22, 1,357 students completed a trapper education course. 2011 Act 168 also requires DNR to offer an online trapper education course. In 2021-22, 603 students completed an online trapper education course.

Forestry Account

Revenue

Forestry Mill Tax. Article VIII, Section 10, of the Wisconsin Constitution allows the state to appropriate moneys for the purpose of acquiring, preserving and developing the forests of the state through a tax on property not to exceed 0.2 mill (20¢ per \$1,000 of property value). 2017 Act 59 reduced the tax from 0.1697 mill (16.97¢ per \$1,000 of property value) to 0. Act 59 instead created a sum-sufficient GPR transfer to the forestry account to replace the revenue from the tax. This transfer is equal to 16.97¢ per \$1,000 of the assessed property value in the state, meaning the forestry account is to receive an identical amount from the GPR transfer as it would from the mill tax. In 2021-22, \$111,123,000 was transferred to the conservation fund. In 2022-23, approximately \$126.5 million will be transferred.

Other sources of revenue to the forestry account include: (a) revenues from the sale of timber on

state forest lands; (b) revenues from the sale of stock from the state's tree nurseries; (c) camping and entrance fees at state forests; (d) severance and withdrawal payments from timber harvests on cooperatively managed county forests; (e) withdrawal payments from privately owned land enrolled in the forest crop law and managed forest law programs; and (f) a portion of the revenue from the sale of the conservation patron licenses, to reflect the fact that license holders are granted admission to state forests at no additional charge as part of the license. Table 5 shows revenues to the forestry account in 2020-21 and 2021-22.

Table 5: Forestry Account Revenue

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Mill Tax	\$104,049,300	\$111,123,000	82.4%
Timber Sales	9,110,800	10,403,800	7.7
Nurseries	1,687,100	1,095,900	0.8
Forest Tax Law	849,600	938,400	0.7
County Forest Severance	518,700	1,073,100	0.8
Campsite Fees	4,517,500	4,210,900	3.1
Campsite Reservations			
Vendor	620,400	579,500	0.4
Admission Stickers	4,892,600	4,374,900	3.2
Sales and Services	795,400	881,400	0.7
Conservation Patron			
Allocation	378,600	436,600	0.3
Other Revenues and			
Transfers	<u>-83,600</u>	<u>-184,400</u>	<u>-0.1</u>
Total	\$127,336,400	\$134,933,100	100.0%

Timber Sales. Timber revenues from state forests and other state lands from the last six fiscal years are shown in Table 6. The table shows all timber sold converted to cord equivalent for comparison. One cord or cord equivalent is equal to a pile of wood four feet by four feet by eight feet, or 128 cubic feet, which typically contains about 78 cubic feet of wood and 50 cubic feet of air space. It should be noted that the data reflects when timber sales were closed, not when a timber sale initially took place or when each acre was actually harvested and revenues submitted to the state. For example, a sale may have taken place in fiscal year 2018-19, with a majority of the timber from that sale harvested in fiscal year 2020-21, and with the final portion of the timber harvested and the sale closed out in the

Table 6: DNR Timber Sales Completed

Fiscal Year Completed	Acreage			Cord Equivalent	Total Revenue
	State Forest	Other State Lands	Total		
2012-13	10,800	5,400	16,200	277,800	\$9,742,600
2013-14	9,700	7,900	17,600	330,600	12,228,300
2014-15	9,800	6,100	15,900	274,900	11,081,100
2015-16	8,500	7,200	15,700	254,100	10,459,200
2016-17	10,800	6,400	17,200	302,500	13,701,500
2017-18	6,400	7,100	13,500	237,000	9,635,400
2018-19	11,800	7,900	19,700	327,500	13,460,800
2019-20	8,300	6,300	14,600	258,200	9,750,700
2020-21	7,600	5,500	13,100	241,800	9,706,700
2021-22	7,800	7,000	14,800	267,400	11,348,500

Department's timber harvest tracking system in fiscal year 2021-22. In such a case, all of the volume and all of the revenue is shown in Table 6 as fiscal year 2021-22 when the sale closed. Therefore, these timing differences result in Tables 5 and 6 showing different totals for timber harvest revenues.

Expenditures

Forestry account revenues are used to fund several programs and related administrative activities in the Division of Forestry. Forestry account expenditures are shown in Table 7.

State Forest Operations. The Department operates state forests under two separate administrative structures. Northern forest properties are operated in a manner that generally focuses on the enhancement of their timber resources with some emphasis on recreational use. Northern state forests include all state forests located outside the 16-county region of Calumet, Dodge, Fond du Lac, Jefferson, Kenosha, Manitowoc, Milwaukee, Outagamie, Ozaukee, Racine, Rock, Sheboygan, Walworth, Washington, Waukesha, and Winnebago Counties.

The eight southern state forest properties are operated by state parks personnel and managed to give priority to their recreational value. DNR is provided base funding of \$5.7 million forestry SEG annually with 35.45 positions for operations of the eight southern state forests, as well as \$191,300

FED with 2.0 positions and \$4,500 PR in 2022-23.

Table 8 lists the acreage of all northern forest and southern state forest properties as of September, 2022. The table shows acreage owned in fee title or easement for each property. In addition to the listed acreage, DNR holds easements on 293,314 acres of other forest land. Under a conservation easement, development rights may be purchased from landowners: (a) to prevent development and subdivision; (b) to require

specific land practices, such as maintaining certain parcels as productive forest land; and (c) to ensure public recreational access. Generally, easements are purchased in perpetuity and remain attached to the deed regardless of any change in the property's ownership.

Parks and Forests Campground Reservations. DNR retains \$1 of each camping reservation fee collected by a private vendor, Camis. The Department returns \$6.75 of every \$7.75 to Camis from an appropriation in the forestry and parks accounts.

Forest Management. DNR is statutorily required to practice "sustainable forestry" and use it to assure state forests are managed to provide a full range of benefits, including soil protection, public hunting, protection of water quality, production of recurring forest products, outdoor recreation, native biological diversity, aquatic and terrestrial wildlife, and aesthetics. 1.51 million acres of DNR-owned or leased forestland are dual-certified by the Sustainable Forest Initiative (SFI) and the Forest Stewardship Council (FSC). In addition, 4.9 million acres of public and private Wisconsin forestland are certified by SFI, FSC, the American Tree Farm System (ATFS), or are dual-certified through two certification systems, allowing them to be marketed as having been grown and harvested in a "sustainable" manner to provide biological, social, and economic benefits. Third-party auditors conduct annual reviews of these forests.

Table 7: Forestry Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Forestry Program Appropriations					
State Forestry Operations	\$50,952,500	\$50,570,500	\$53,437,600	44.9%	413.08
Southern Forest Operations	5,311,600	5,283,000	5,313,600	4.7	35.45
Reforestation	65,200	168,700	100,500	0.1	
Management of National Forest Land	1,563,800	2,583,900	-	2.3	
Forestry Education Curriculum-UW Stevens Point	350,000	350,000	350,000	0.3	
Cooperating Foresters	849,800	1,158,000	-	1.0	
Timber Sale Repair and Reimbursement	77,900	-	-	0.0	
Fire Emergency Other States	-	55,700	-	0.0	
Resource maintenance and development-state park, forest, and riverway roads	2,494,500	1,239,200	2,000,000	1.1	
Property Development - One-Time Funds	466,200	80,800	-	0.1	
Pattison Ranger Tower	966,700	146,900	-	0.1	
Subtotal	<u>\$63,098,200</u>	<u>\$61,636,700</u>	<u>\$61,201,700</u>		
<i>Stewardship Program</i>					
Stewardship Debt service	\$13,500,000	\$13,500,000	\$13,500,000	12.0%	
DNR Land Acquisition	-	-	5,000,000	0.0	
County Forest Grants	-	-	3,000,000	0.0	
Subtotal	<u>\$13,500,000</u>	<u>\$13,500,000</u>	<u>\$21,500,000</u>		
<i>County Forest and Forest Tax Law</i>					
FCL and MFL Aids to Counties	\$1,237,500	\$1,237,500	\$1,237,500	1.1%	
County Forest, FCL and MFL Aids to Towns	1,425,700	2,223,400	2,200,300	2.0	
Forestry Management Plan Contracts	-	-	316,800	0.0	
Recording Fees	182,200	202,200	89,100	0.2	
County Forest Loans	225,700	226,000	616,200	0.2	
County Forest Project Loans	-	64,500	396,000	0.1	
County Forest Loan Severance Payments	-	-	100,000	0.0	
County Project Loans Severance Payments	-	28,000	350,000	0.0	
County Sustainable Forestry Grants and County Forest Administrator Grants	<u>1,846,400</u>	<u>1,522,200</u>	<u>1,613,900</u>	1.4	
Subtotal	<u>\$4,917,500</u>	<u>\$5,503,800</u>	<u>\$6,919,800</u>		
<i>Forestry Grants</i>					
Urban Forestry Grants	\$1,025,000	\$544,200	\$524,600	0.5%	
Fish, Wildlife and Forestry Recreation Aids	112,200	112,200	112,200	0.1	
Wisconsin Private Forest Landowner Grants	748,900	605,600	1,147,900	0.5	
Forest Fire Protection Grants	<u>627,400</u>	<u>292,900</u>	<u>448,000</u>	0.3	
Subtotal	<u>\$2,513,500</u>	<u>\$1,554,900</u>	<u>\$2,232,700</u>	1.4	
Other	\$38,800	\$40,700	\$29,200		
Split Funded Appropriations					
Internal Services	\$6,434,300	\$6,873,100	\$7,093,700	6.1%	43.16
External Services	1,432,200	1,713,100	1,524,500	1.5	11.64
Land Program Management	86,800	127,200	75,700	0.1	0.50
Law Enforcement	1,188,200	1,128,500	1,203,800	1.0	8.92
Facilities, Lands, and Property Management	5,269,900	4,867,000	5,801,200	4.3	48.25
Natural Heritage Conservation	491,600	593,200	614,900	0.5	5.23
Administrative Facility Repair and Debt Service	848,500	838,500	2,889,400	0.7	
Aids in Lieu of Taxes	6,873,500	6,916,500	7,184,500	6.1	
Resource Acquisition and Development	1,988,600	2,453,600	-	2.2	
Rent and Property Maintenance	1,195,600	1,477,700	1,377,700	1.3	
Taxes and Assessments	1,400	9,800	4,200	0.0	
Reservation Fees	<u>708,800</u>	<u>579,300</u>	<u>-</u>	0.5	
Subtotal	<u>\$26,519,400</u>	<u>\$27,577,500</u>	<u>\$27,769,600</u>		117.70

Table 7: Forestry Account Expenditures (continued)

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Other Agency Appropriations					
Agriculture, Trade, and Consumer Protection	\$1,905,700	\$1,762,600	\$1,762,600	1.6%	9.75
State Historical Society- Northern Great Lakes Museum	43,900	72,100	71,300	0.1	1.00
University of Wisconsin System	136,700	139,100	139,100	0.1	1.00
Kickapoo Reserve Management Board	797,000	794,100	785,300	0.7	2.75
Lower Wisconsin State Riverway Board	57,200	58,300	64,200	0.1	0.50
Tourism	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>	0.0	
Subtotal	\$2,946,600	\$2,832,300	\$2,828,600		15.00
Total	\$113,534,000	\$112,645,900	\$122,481,600	100.0%	581.23

*One-time funds under 2015 Act 55 for capital projects.

Table 8: Wisconsin's State Forests

	Counties	Acreage
Northern Forests		
Northern Highland-Am. Legion	Iron, Vilas, Oneida	234,686
Flambeau River	Ashland, Price, Rusk, Sawyer	91,390
Black River	Clark, Jackson	68,634
Brule River	Douglas	47,686
Governor Knowles	Burnett, Polk	21,208
Governor Earl Peshtigo River	Marinette, Oconto	9,526
Coulee Experimental Forest	La Crosse	<u>2,992</u>
Subtotal Northern Forests		536,147
Southern Forests		
Kettle Moraine State Forest		
Northern Unit	Fond du Lac, Sheboygan, Washington	29,948
Southern Unit	Jefferson, Walworth, Waukesha	22,668
Loew Lake	Washington	1,238
Lapham Peak	Waukesha	1,057
Mukwonago River	Walworth, Waukesha	940
Pike Lake	Washington	753
Kettle Moraine Subtotal		55,603
Point Beach	Manitowoc	3,005
Havenwood Forest Preserve	Milwaukee	<u>237</u>
Subtotal Southern Forests		58,845
Total		594,992
Easement lands (includes Forest Legacy program)		293,314

Timber Sale Contract Repairs. Section 28.05(1) of the statutes specifies the procedure for cutting timber in state forests, and specifies that DNR may require a person purchasing products or standing timber under a timber sale contract to provide surety for the proper performance of the contract, either directly or through a bond furnished by a

surety company authorized to do business in Wisconsin. Generally, the Department requires surety (performance bond) on certain larger lump-sum sales and all scaled sales. All moneys received as sureties are deposited in an appropriation in the forestry account to be used to repair damage and recover costs incurred by the improper performance

of timber sales contracts and to reimburse persons who provide sureties. DNR held \$16,100 in the appropriation as of June 30, 2022.

Cooperating Foresters. Cooperating foresters may assist the state in the harvesting and selling of timber from state forest lands and may receive a portion of the proceeds from each sale. 2007 Act 20 created a continuing appropriation in the forestry account into which the portion of the sale proceeds that DNR pays to a cooperating forester is credited to make the required payments. DNR expended \$1,158,000 from the appropriation in 2021-22.

Additionally, cooperating foresters may assist in the regeneration of harvested areas on state lands, and to meet the annual allowable timber harvest established under s. 28.025 of the statutes. DNR administrative rules specify that tasks included in cooperating forester contracts for state land timber harvests may include: (a) updating of forest reconnaissance; (b) marking of trees and harvest boundaries; (c) estimating volume; (d) preparing maps; (e) recommending timber sale contract terms or operational specifications; and (f) inspecting active harvests. DNR will determine which of these services are appropriate to contract for on individual timber sales.

In fiscal year 2021-22, 143 projects across all DNR properties, including parks and recreation properties, wildlife areas, and natural areas, were contracted with 42 cooperating forester firms to assist in establishing timber sales on these lands. These projects raised \$9,823,500 in revenue for the conservation fund. DNR paid \$1,650,400 to the cooperating foresters for their work on these projects from all accounts of the conservation fund, including \$1,158,000 from the forestry account.

Nurseries. The Department's reforestation program operates three tree nurseries, at Boscobel, Hayward, and Wisconsin Rapids. The Boscobel nursery produces and distributes seedlings (trees and wildlife shrubs) used for reforestation and conservation purposes. The Hayward and

Wisconsin Rapids nurseries are used for tree improvement, reforestation field trials, seed orchard production and breeding, seed processing and storage, and as seedling distribution centers. While no seedlings are produced at the Hayward or Wisconsin Rapids nurseries, the public may purchase Boscobel-produced seedlings at the Hayward and Wisconsin Rapids nurseries.

Seedling distribution has declined in recent years, from 7.7 million seedlings distributed by the nurseries in fiscal year 2009-10 to a low of 320,000 seedlings distributed in fiscal year 2019-20. In 2021-22, DNR distributed 873,805 seedlings.

Nursery stock is sold at prices that reflect costs to administer the forest nursery program and, with the exception of seedlings distributed to pupils for Arbor Day activities, may not be used for ornamental or landscaping purposes. A 3¢ per seedling surcharge on the sale of nursery stock is dedicated to forestry public education and awareness programs. In 2021-22, the seedling surcharge raised \$72,500.

Forest Emergencies. 2017 Act 59 appropriated \$5,000,000 in 2017-18 in a continuing forestry account appropriation as an emergency reserve for addressing a significant forest fire, disease, infestation, or other natural disasters affecting forests. The Joint Committee on Finance (JFC) must approve the release of funds from the appropriation, and only upon a determination that the reserve is needed and no federal funds are available for such a purpose. The reserve is in a continuing appropriation, meaning the balance of the appropriation will remain available until fully expended, and funds held in the reserve will not be available for general use in other forestry account appropriations.

JFC has approved two disbursements from the reserve: first in January, 2020, for a disbursement of \$1,166,900 to reimburse state and local responses to storms in July, 2019, and second in February, 2022, for a disbursement of \$123,600 to reimburse local governments for July 2021 storm

cleanup. The reserve has a balance of \$3,709,500 as of January 2023.

In addition to the emergency reserve, an appropriation in the forestry account is utilized for the deposit of all moneys received from other states for forest fire fighting activities provided by DNR to be used for forest fire fighting activities, including payment of other states and agencies for fire suppression assistance. In fiscal year 2021-22, DNR expended \$55,700 to reimburse Minnesota for fire responses in western Wisconsin.

Fire Control. The Department has broad authority in the prevention, detection, and suppression of forest fires. DNR utilizes funding to establish and maintain ranger stations and fire suppression and communications equipment and for fire education and law enforcement activities. The Department's forest fire control program takes primary responsibility for forest fires on public and private lands in most northern and many southern counties. The forest fire control program also provides cooperative services to towns in those southern counties where wooded lands are more scattered. In addition, the Department also relies on local fire departments as needed for additional wildland fire suppression support. Under a memorandum of understanding (MOU), DNR reimburses each local fire department for their fire suppression efforts according to rates established in the MOU.

Forestry Education and Curriculum Development. \$350,000 annually is provided from the forestry account for the UW-Stevens Point Learning Experiences and Activities in Forestry (LEAF) program, which develops a kindergarten through 12th grade sustainable forestry education curriculum.

Karner Blue Butterfly Habitat. While budgeted in the forestry account, 2019 Act 9 amended Karner blue butterfly habitat conservation plan fees to be administratively housed with endangered resources appropriations. Karner blue butterfly

habitat conservation is described in the "Endangered Resources Account" section.

Property Development - One Time. Occasionally, the Legislature has appropriated monies for capital projects and other property development activities for forests, parks, and other DNR properties. 2015 Act 55 provided \$3 million SEG in fiscal year 2015-16 and \$3 million SEG in fiscal year 2016-17 in one-time funding in a continuing appropriation from the forestry account for property development of Department lands. Through June 30, 2022, \$1.7 million remains available from this appropriation.

Additionally, 2017 Act 59 provided \$1,241,700 SEG in one-time funding in a continuing appropriation to build a ranger radio tower near Pattison State Park in Douglas County. Through June 30, 2022, \$60,400 remains available for the project.

State Park, Forest, and Riverway Roads. DNR is provided a continuing appropriation of \$2 million forestry SEG each year for state park, forest, and riverway road maintenance. DNR is required to expend not less than one-third of the amounts from each appropriation in each fiscal year for the renovation, marking, and maintenance of a town or county highway located within the boundaries of a state park, state forest, or other property under the jurisdiction of DNR or for the renovation, marking, and maintenance of roads utilized by a substantial number of visitors to state parks, state forests, or other DNR properties.

Stewardship Program. The forestry account supports land acquisition and debt management for the stewardship program. Beginning in 2022-23, \$5 million is available annually for state land acquisition and \$3 million is available annually for grants to counties to acquire forest land. Additional information about the stewardship program can be found in the Legislative Fiscal Bureau's informational paper titled "Warren Knowles-Gaylord Nelson Stewardship Program."

Debt Service. Since fiscal year 1997-98, forestry account funds have been utilized for a portion of the payment of principal and interest related to the Warren Knowles-Gaylord Nelson Stewardship program. Currently, \$13.5 million annually is paid from the forestry account, with the remainder funded from GPR.

Aids in Lieu of Property Taxes. When DNR acquires land, the Department pays aids in lieu of property taxes on the land to the city, village or town in which the land is located to compensate local governments for potential lost tax revenue. Payments approximate the value of the tax that would be due on the lower of either: (a) the equalized value of the property in the year prior to purchase by DNR; or (b) the purchase price of the property, adjusted annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. In cases where the property had been previously tax exempt, the calculation would be the lower of either: (a) the purchase price; or (b) a value that would result in a payment of \$10 per acre. The municipality then pays each taxing jurisdiction a proportionate share of the payment, based on its levy.

In 2021-22, DNR paid \$9,872,100 GPR and \$7,082,100 SEG (including \$6,916,500 from the forestry account) in aids in lieu of taxes. For additional information, see the Legislative Fiscal Bureau's informational paper entitled "Warren Knowles-Gaylord Nelson Stewardship Program."

National Forest Programs. The state provides cooperative support to the U.S. Forest Service in managing federal forestland in the state. Additionally, DNR distributes some federal aids meant to partially offset the loss of local property tax revenue from federal ownership. Towns received approximately \$3.81 million in federal payment in lieu of taxes (PILT) payments in state fiscal year 2021-22.

National Forest Income. 2013 Act 20 specifies that beginning with payments received in fiscal

year 2013-14, federal National Forest Income (NFI) payments received by DNR under Title I of the federal Secure Rural Schools (SRS) Act be provided to school districts that contain national forest lands within their boundaries based on the proportion of national forest lands within the school district, rather than being distributed to counties. In state fiscal year 2021-22, 27 school districts with national forest lands received \$1,507,000 under Title I of the federal SRS Act, based on the proportion of national forest lands in each district.

Good Neighbor Authority - Federal Land Management. The Good Neighbor Authority (GNA) is a U.S. Forest Service program that allows the Forest Service to enter into cooperative agreements or contracts with states to allow the states to perform watershed restoration and forest management services on national forest and certain other federal lands. 2015 Act 55 created an appropriation for deposit of all moneys received from the sale of timber from federal land under the cooperative agreement to be used to administer, implement, and pay costs associated with the cooperative agreement and contracts. In 2021-22, DNR expended \$2,583,900 from the appropriation. In 2020-21, the final lapses were made from the appropriation to the forestry account balance under an Act 55 requirement that 10% of annual timber sales revenues, up to \$750,000, be so transferred.

Forestry Grant Programs

Urban Forestry Grants. Under the urban forestry grant program, the Department awards grants to cities, villages, towns, counties, tribal governments and nonprofit organizations for up to 50% of the cost of various projects, including tree management plans, tree inventories, brush residue projects, the development of tree management ordinances, tree disease evaluation, public education relating to trees in urban areas and other related projects. Under administrative rule, the minimum grant is \$1,000 and the maximum grant is \$25,000. The urban forestry grant program is provided of \$524,600

each year in a biennial appropriation in the 2021-23 biennium.

DNR may also award grants under the urban forestry grant program to counties, cities, villages, towns, nonprofit organizations, and tribal governments for the costs of removing, saving, and replacing trees that have been damaged by catastrophic storm events in urban areas. Under Chapter NR 47 of the administrative code, DNR may award up to 20% of the amount appropriated for urban forestry grants for catastrophic storm damage (up to \$104,900 in each year of the 2021-23 biennium). To be eligible for a grant, the damage must have occurred in an area for which the Governor has declared a state of emergency due to a catastrophic storm event. Disaster grant recipients do not have to pay any portion of the costs in order to receive a grant. DNR is required to notify each grant applicant within 60 days after the application is submitted as to whether the application was approved or denied. In February, 2022, the Joint Committee on Finance approved a transfer of \$123,600 from the forestry emergency reserve to fund catastrophic storm grants related to July, 2021, storm damage.

Forest Fire Protection Grants. DNR may award grants for up to 50% of the costs of purchasing fire-resistant clothing and fire suppression supplies, equipment, training, and vehicles. Funds are available to cities, villages, towns, counties and fire suppression organizations that enter into a written agreement to assist DNR in the suppression of forest fires when requested. 2019 Act 9 increased the forestry SEG funding available for these grants by \$278,000 per year, from \$170,000 to \$448,000. In addition to SEG funding, DNR receives federal funds for these grants. In 2021-22, the state supplemented forestry account funding with \$351,100 FED, awarding a total of \$799,100.

Wisconsin Private Forest Landowner Grants. Beginning in 1997-98, \$1,000,000 was appropriated annually for grants under the Wisconsin Private Forest Landowner Grant Program (WFLGP) for the costs of developing and

implementing forest stewardship management plans by owners of 500 acres or less of nonindustrial private forest land in the state. In the 2021-23 biennium, \$1,147,900 is appropriated each year for the program in a biennial appropriation. In fiscal year 2021-22, \$605,700 was expended from this appropriation.

By statute, management plans are required to contain practices that protect and enhance: (a) soil and water quality; (b) endangered, threatened or rare forest communities; (c) sustainable forestry; (d) habitat for fish and wildlife; and (e) the recreational, aesthetic and environmental benefits that the forest land provides. Under administrative rule, grants are to be given for not less than 50%, but not more than 75% of eligible costs, with a maximum grant amount of \$10,000. DNR gives preference to projects that are directed to accomplish one or more of the following: (a) establish or reestablish forests through regeneration; (b) improve forest stand productivity, vigor, health or value; (c) encourage sustainability; (d) provide protection of soil and water resources; (e) include additional land under written forest stewardship management plans; (f) provide protection and enhancement of riparian areas and wetlands; (g) provide protection and enhancement of terrestrial wildlife habitat; or (h) provide endangered, threatened, or rare species habitat enhancement and natural community habitat maintenance and enhancement. In addition, 2007 Act 20 provided \$60,000 annually beginning in 2008-09 under WFLGP for grants to groups of interested parties for invasive plant projects in weed management areas defined by DNR rule. Groups must consist of landowners who each own less than 500 acres of nonindustrial private forest land.

Forest Tax Law

Of the estimated 17 million acres of forest land in the state, about 67% are under private individual or corporate ownership, while an additional 14% are part of forest properties owned by county and municipal governments.

The forest crop law (FCL) and the managed forest law (MFL) programs are designed to encourage landowners to manage private forest lands for the production of future forest crops for commercial use through sound forestry practices. Land enrolled under the FCL and MFL programs is not assessed general property taxes. In exchange for this benefit, landowners must manage their forestland according to the approved forestry management plan and must make annual acreage share payments to municipalities, which in turn pay 20% to the counties. Payments are determined by the date the land was entered into the program.

Forest Crop Law Program. In 2022, 49,248 acres of privately-owned forestland were enrolled in FCL. In return for the property tax benefit, property owners with land enrolled in FCL must comply with certain forestry practices and must allow hunting and fishing on all of the designated land. In addition, the landowner pays the town 10¢ per acre for land entered prior to January 1, 1972. On land entered since 1972, owners paid \$2.52 per acre. Beginning in 2002, this figure is adjusted every tenth year, based on the growth in equalized value of the combined residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, and productive forest land classes, relative to 1972. The rate was valid for payments from 2013 to 2022. As shown in Table 9, the payment increased to \$3.60 per acre on January 1, 2023. DNR also receives withdrawal penalties for land taken out of the program under certain conditions. The revenue from the taxes and penalties is divided mostly between the municipality and county in which the land is located.

On January 1, 1986, new entries into FCL were eliminated, although existing FCL orders will remain in effect until their expiration. Approximately 11,324 acres under FCL orders will expire in the 2023-25 biennium. The last FCL order expires in 2035. Landowners with land enrolled in the FCL program may convert their land to the managed forest law program when their FCL order expires. Early conversion into MFL is also

available for a nonrefundable application fee of \$30.

Managed Forest Law Program. 1985 Wisconsin Act 29 created the managed forest law program, a landowner incentive program that provides a reduction in property tax for lands enrolled in the program in exchange for a commitment to sound management of private forest lands. Under the MFL program, an owner of 20 or more contiguous acres of productive forest land can petition DNR to enroll land in the MFL program, provided at least 80% of the parcel is capable of producing at least 20 cubic feet of sellable timber per acre per year.

If the petition and corresponding forest management plan is approved, DNR issues an order designating the land as MFL for a period of 25 or 50 years, as elected by the landowner. The landowner is required to follow the approved management plan throughout the period of the MFL order. If a landowner fails to follow the management plan, then DNR may withdraw the land from the program, and the landowner is subject to a withdrawal penalty. All MFL applications, including conversion and renewal applications, are subject to a \$30 nonrefundable application recording fee. 2015 Act 358 specified that effective on April 16, 2016, buildings and improvements associated with buildings are not eligible for enrollment. In 2022, approximately 3,490,600 acres of privately-owned forestland were enrolled in MFL.

Acreage Share Payments. In lieu of property tax, landowners participating in the MFL program pay an acreage share payment. For land enrolled after April 28, 2004, the acreage share payment is equal to 5% of the average statewide property tax per acre of property assessed as productive forest land. The rate is calculated using the statewide average equalized value per acre for undeveloped land and the statewide average property tax rate, net of the school levy credit; this tax rate includes taxes levied in towns, villages, and cities, even though most productive forest land is in towns. Current

rates were recalculated in 2022, and were effective January 1, 2023.

The current rate is 72¢ per acre for lands entered through 2004 and \$1.90 for lands entered after 2004. Rates will be in effect through 2027. Rates are adjusted every fifth year, using a formula that accounts for changes in the average statewide property tax for undeveloped lands. Table 9 compares the acreage share payments for properties enrolled in FCL and MFL.

Forestry Management Plans. Under current law, a landowner applying for enrollment in the MFL program must submit a forestry management plan. If a forestry management plan is not filed with the application, the application must contain a request that DNR prepare the plan. In recent years, DNR has not prepared a management plan as independent plan writers have fulfilled all plan requests.

Landowners are required to follow the approved management plan throughout the period of the MFL order. If a landowner fails to follow the management plan, DNR may withdraw the land from

the program, and the landowner is subject to a withdrawal fee and withdrawal taxes. Landowners may also request that DNR withdraw land from the program. With certain exceptions, if land is withdrawn from the MFL program before the expiration of the MFL order, the landowner must pay a withdrawal fee and withdrawal taxes.

Changes and Withdrawals. An order issued under the MFL subchapter of the statutes, "shall constitute a contract between the state and the owner and shall remain in effect for the period specified in the application unless the land is withdrawn from the program." With certain exceptions, the Department may not amend or otherwise change the terms of an order or management plan to conform with changes made to any provision of the MFL program after the date the order was entered into or the date the management plan was approved. Rather, the landowner must elect between acceptance of the modifications to the contract consistent with the provisions of the statute or rule, or voluntary withdrawal of the land without penalty.

The withdrawal fee of \$300 is deposited in the forestry account. The withdrawal taxes due are

Table 9: Acreage Share Payments Paid on FCL and MFL Lands

<u>Date of Entry</u>	<u>Payment 2013-2022</u>	<u>Payment 2023-2032</u>	<u>Assessment Basis</u>
FCL Acreage Share Payments			
Before January 1, 1972	\$0.10	\$0.10	Fixed payment, set by Chapter 454 Laws of 1927
January 1, 1972 thru December 31, 1985	\$2.52	\$3.60	Adjusted every ten years based on the change in equalized value of residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, and productive forest property classes.
	<u>Payment 2018-2022</u>	<u>Payment 2023-2027</u>	
MFL Acreage Share Payments			
<i>Enrolled January 1, 1986 thru April 27, 2004</i>			
Open acreage	\$0.74	\$0.72	Adjusted every five years based on the change in equalized value of agricultural, swamp or wasteland, and productive forestland property classes.
Closed acreage	\$1.75	\$1.68	Adjusted every five years based on the change in equalized value of agricultural, swamp or wasteland, and productive forestland property classes.
<i>Enrolled April 28, 2004 to present</i>			
Open acreage	\$2.04	\$1.90	5% of the average statewide property tax per acre of property classified as productive forest land.
Closed acreage	\$10.20	\$9.49	20% of the average statewide property tax per acre of property classified as productive forest land.

calculated by the Department of Revenue (DOR) and are generally the higher of either: (a) the MFL owner's past tax liability, calculated using the assessed value of the property and net tax rate in the municipality in the year prior to withdrawal, multiplied by the years the land was designated as MFL, but not to exceed 10 years; or (b) five percent of the stumpage value of merchantable timber on the land, less any acreage share and yield taxes paid by the owner. For parcels that are 1,000 acres or less, withdrawal taxes payable are those for the owner's past tax liability. DNR remits all withdrawal taxes to the municipality where the land is located and the municipality retains 80% of the payment and remits 20% to the county.

Public Access. Land enrolled in the MFL program generally must be open to the public and accessible on foot by public road or from other land open to public access. MFL land generally must also be open to the public for hunting, fishing, hiking, sightseeing, and cross-country skiing. A landowner has the option of designating a maximum of 320 acres per municipality as closed to public access if an additional fee is paid for each acre closed to public access.

For each acre closed to the public, the landowner must make an additional payment equal to 20% of the average statewide property tax per acre of property assessed as productive forest land, based on the 2021-22 average of \$37.96 per acre. For lands entered between 1987 and 2004, the fee is 96¢, plus the acreage share tax of 72¢, for a total payment of \$1.68 per closed acre. For lands entered after 2004, the closed acreage fee is \$7.59, plus the acreage share tax of \$1.90, for a total payment of \$9.49 per acre, as shown in Table 9. The rates were adjusted effective January 1, 2023, using 2021 equalized property values for taxes payable in 2022.

2017 Act 59 specifies that revenues from these payments are retained by the municipality in which closed lands are located. The municipality then remits 20% to the county. Prior to 2018, revenues

from closed-acreage payments were deposited as general revenues to the forestry account.

FCL and MFL Aids. Annually, the Department makes payments to each county that has more than 40,000 acres within its boundaries that are entered on the tax roll as FCL or MFL. The amount paid to each county is equal to the number of FCL and MFL acres in the county divided by the total number of FCL and MFL acres that are within the boundaries of counties that are eligible for payments, multiplied by the amount appropriated for these payments. In the 2021-23 biennium, \$1,237,500 is appropriated annually for these payments.

The Department also pays towns and villages 20¢ for each acre enrolled in FCL and MFL. A municipality must submit 20% of all moneys received for FCL and MFL acreage to the county treasury. In 2021-22, MFL/FCL aids totaled \$708,000.

County Forest Programs

County forests are the largest form of public landownership in the state. The predecessor of the county forest program was established in 1928 to provide support to counties in reforesting clear-cut lands and other properties that were foreclosed upon in the years before the Great Depression. Today, the county forest program provides for the sustainable management of public forestland. County forests are managed to protect wildlife and watershed, provide recreational opportunities, and to produce merchantable timber for the state's forest products industries. While county forests are managed by county governments, DNR provides administrative support and forestry account funding to county forests.

County Forest Loan Programs. DNR may provide no-interest loans to counties for forestry development activities. Loans are funded through forestry account revenues and loan repayments.

County Forest Loans. A county may receive

from the state no-interest loans to be used for the acquisition, development, preservation and maintenance of county forest lands, with a maximum loan of 50¢ per acre of county forest land. Loan repayments may be made from county forest severance payments, which are a percent of county forest timber harvest revenues remitted to DNR to repay past forestry loans. Repayments are deposited in a continuing appropriation and are used to fund future loans. If the amounts appropriated for these loans are not sufficient to pay all of the amounts approved by DNR, the Department provides funding to eligible counties on a prorated basis. In 2021-22, \$226,000 was expended for these loans.

County Forest Project Loans. The Department may allot additional interest-free forestry aid loans on a project basis to individual counties to permit the counties to undertake meritorious and economically productive forestry operations, including land acquisition. These aids may not be used for the construction of recreational facilities or for fish and game management projects. Loan repayments may be made from county forest severance payments. Loan repayments are deposited in a continuing appropriation used to fund additional county forest project loans. In 2021-22, \$64,500 was expended for county forest project loans.

County Forest Aids. Annually, DNR pays each town treasurer a fixed acreage share for each acre of land in the town entered in the county forest program in the previous year. 2021 Act 58 increased the value of this payment from 30¢ to 63¢ per acre. In 2021-22, county forest aids totaled \$1,515,400.

County Sustainable Forestry Grants and County Forest Administrator Grants. Beginning in 2001-02, funding was provided annually to establish a grant program to increase the implementation of sustainable forestry practices on county forest land. \$328,000 is appropriated for these grants in each year of the 2021-23 biennium. In 2021-22, grants for these purposes were \$186,900.

DNR provides grants to counties with county forest land for up to 50% of the salary and fringe benefit costs of a county forest administrator or assistant forest administrator, with a maximum eligible fringe rate of 40% of salary. In addition, up to \$50,000 annually may be used for up to 50% of a county's dues to a nonprofit organization (the Wisconsin County Forests Association) that works with a county forest administrator and their respective forestry committee and functions as an organizational liaison to DNR. Funding of \$1,335,300 was expended in 2021-22 for county forest administrator grants.

Wildlife and Forestry Recreation Aids. Counties may apply for grants for the development of wildlife habitat and for outdoor recreational facilities on county forest lands. These projects are limited to those designed to benefit wildlife and the natural environment. County funding for habitat projects is limited to 10¢ for each acre registered as county forest land; however, funds that remain unallocated as of March 31 of each year may be allotted to any county, as long as the total received does not exceed 20¢ per acre registered as county forest. Counties are required to complete a comprehensive county forest land use plan as part of the application process. Wildlife and forestry recreation grants are appropriated \$112,200 each year in the 2021-23 biennium. The full appropriated amount was expended in 2021-22.

Other Agency Appropriations

Department of Agriculture, Trade and Consumer Protection (DATCP). The forestry account provides funding for the spongy moth program, emerald ash borer program, and other forest pest programs in DATCP. The forestry account funding may also be used for plant protection activities, including nursery regulation and control of other plant pests. For the 2021-23 biennium, \$1.76 million annually is budgeted for these purposes.

Northern Great Lakes Visitor Center. While not budgeted in DNR, since 1997 forestry account

SEG has been provided to the State Historical Society for 1.0 position for interpretive programming at the Northern Great Lakes Visitor Center near Ashland in Bayfield County. The Center's mission is to help people connect with the historic, cultural, and natural resources of the Great Lakes Region through customer-based information, services, and educational programs. Partners in the Center include the U.S. Forest Service, National Park Service, U.S. Fish and Wildlife Service, the Wisconsin Historical Society, the Friends of the Center Alliance, and UW-Extension. In 2021-22, \$72,100 forestry SEG was expended for this purpose.

University of Wisconsin System. Base funding of \$50,000 is provided annually to the University of Wisconsin-Madison Center for Cooperatives to award grants to form forestry cooperatives that consist primarily of private, nonindustrial forest owners. Further, \$84,500 is budgeted for 1.0 position for the University of Wisconsin-Stevens Point paper science program. In 2021-22, a total of \$139,100 was expended for these programs.

Kickapoo Valley Reserve Management Board. Operations of the Kickapoo Valley Reserve (KVR) Management Board are funded from the forestry account, and are budgeted at \$505,300 annually in the 2021-23 biennium. The 11-member Board is administratively attached to, but budgeted separately from, the Department of Tourism. KVR is located in Vernon County and consists of an 8,600-acre reserve adjacent to the Kickapoo River, created from land acquired from the federal government. The Board sets policy and manages the Reserve to preserve and enhance its unique environmental, scenic and cultural features, to provide facilities for the use of visitors and to promote the reserve as a recreational site. The forestry account also funds aids in lieu of property taxes payments to local governments for Reserve property; these totaled \$296,400 in 2021-22.

Lower Wisconsin State Riverway Board (LWSRB). The forestry account funds 25% of the operating costs of the Lower Wisconsin State

Riverway Board; the remaining 75% comes from the water resources account. The nine-member board is administratively attached to DNR, but budgeted separately. The LWSRB is intended to preserve and protect the scenic beauty and natural character of the Lower Wisconsin State Riverway through control of land use and development.

Wild Rivers Interpretive Center. Since 2007-08, DNR has been directed to provide a grant annually to the Florence Wild Rivers Interpretive Center to be used for park and recreational uses, forestry education, and tourist information provided by the center and for its operational costs. Funding for the Interpretive Center is provided by Florence County, DNR, and the U.S. Forest Service; however, the Interpretive Center staff do not provide services for the UW-Madison Division of Extension or Department of Transportation, which also have staff in the building. No match is specified. DNR base funding is \$27,000 conservation fund SEG annually, which is divided between the forestry account and the fish and wildlife account.

Parks Account

Revenue

State parks operations are funded primarily from the parks account of the conservation fund. Account revenues derive mostly from parks motor vehicle admission fees and camping fees. Parks operations were previously funded in part by GPR, but 2015 Act 55 removed base-level GPR funding for parks operations, beginning in 2015-16. Act 55 instead increased admission fees, trail pass fees, and camping fees, and provided additional expenditure authority from the parks account to continue base-level funding for state park and trail operations. Parks account revenues for 2020-21 and 2021-22 are shown in Table 10.

Table 10: Parks Account Revenue

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Admission Stickers	\$14,693,900	\$13,417,400	44.2%
Campsite Fees	12,719,000	11,868,500	39.1
Campsite Reservations Vendor	1,740,000	1,640,700	5.4
Conservation Patron Allocation	1,129,300	1,126,700	3.7
Golf Fees	67,400	87,200	0.3
Pool Fees	11,900	30,900	0.1
Trail User Fees	1,061,200	876,200	2.9
Rents, Sales, and Services	940,700	683,600	2.3
Timber Sales	340,000	226,900	0.7
Other	<u>134,600</u>	<u>405,000</u>	<u>1.3</u>
Total	\$32,838,000	\$30,363,100	100.0%

Park Admissions. As shown in Table 11, motor vehicle admission fees are higher for out-of-state than in-state vehicles. 2015 Act 55 increased annual state park and forest vehicle admission fees by \$3, effective January 1, 2016. 2017 Act 59 further allowed the DNR to raise daily admission fees by as much as \$5, at the Department's discretion, effective January 1, 2018. The Department subsequently raised the daily admission fee at Devil's Lake, Peninsula, and Willow River State Parks.

Online Sticker Sales. Beginning in May, 2020, DNR began offering annual state park admission stickers online at <https://yourpassnow.com/Park-Pass/wi>. Your Pass Now offers resident annual admission stickers, nonresident annual admission stickers, senior citizen annual admission stickers, and reduced-rate admission stickers to persons who also purchase a full-priced admission sticker in the same transaction. A total of 206,769 2021 annual admission stickers were sold through Your Pass Now, including 118,418 resident admission stickers.

Your Pass Now was developed by NIC Wisconsin, which developed the GoWild system used for fishing and hunting license approvals. NIC Wisconsin receives \$1.50 for each transaction processed through Your Pass Now, paid from parks and recreation general program operations.

Reduced-Price Admissions. The annual admission fee for a second vehicle is discounted from the regular price, if an individual or a member of the household owns a vehicle with a current annual admission sticker. No admission fee is required for any vehicle that transports a person with a senior citizen recreation card, a disabled veteran recreation card, or a conservation patron license. An admission fee exemption is available for motor vehicles transporting students from public or private schools and home-based private educational programs to an outdoor academic class, including those from a Wisconsin accredited college or university course.

In addition, 2013 Act 20 provides an exemption to the requirement that a vehicle display a state park vehicle admission receipt to any vehicle, except a motor bus, that is in a state park vehicle admission area on Veterans Day or during the three-day weekend that includes Memorial Day and that is occupied by a resident who produces evidence that shows that he or she is a service member on active duty in the U.S. Armed Forces. In addition, no admission fee to enter Heritage Hill State Park or any state trail may be charged for entry by any person who on Veterans Day or during the three-day Memorial Day weekend produces evidence that shows that he or she is a state resident and a service member. Further, a one-time exemption is available from the annual entry fee for an annual state park vehicle admission sticker to any vehicle, except a motor bus, that has Wisconsin registration plates and that is owned by a resident who produces evidence that he or she is the owner and is a service member. A one-time exemption is also available from the annual state trail pass fee to any resident who produces evidence that he or she is a service member.

Camping Fees. Camping site fees are also a significant source of revenue to the account. Although minimum fees are established by statute,

Table 11: State Parks Admissions Fees

	Fee
Resident	
Annual	\$28.00
Additional Annual	\$15.50
Daily Auto	\$8 to \$13*
Daily Bus	\$11 to \$16
Daily Nursing Home Bus	\$4 to \$9
Senior Annual	\$13.00
Senior Daily	\$3.00
Nonresident	
Annual	\$38.00
Additional Annual	\$20.50
Daily Auto	\$11 to \$16
Daily Bus	\$15 to \$20
Daily Nursing Home Bus	\$6 to \$11
Trail Pass	
Annual	\$25.00
Daily	\$5.00
State Park and Forest Camping Fees	
Resident, Per Night	\$15 to \$30
Nonresident, Per Night	\$19 to \$35
Additional Camping Fees	
Electricity	\$10 or \$15**
Water View	\$3.00***
Reservation Fee	\$7.75

*2017 Act 59 authorized the DNR Secretary to raise daily admissions fees by up to \$5. The Department has used this authority to raise admissions fees to \$13 at Devil's Lake, Peninsula, and Willow River State Parks.

**Act 59 specifies a fee of \$15 for electric campsites at the following five high-demand parks: Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River State Parks.

***Water-view campsite fees are contained in administrative code Chapter NR 45 but not currently assessed.

DNR may designate, by rule, properties to which higher fees apply based, in part, on local market conditions, the types of conveniences offered at the campground, and the level of use. Site fees for non-residents are higher than the site fees for residents.

Following fee increases enacted under 2015 Act 55 and 2017 Act 59, base fees for a campsite in Wisconsin must be not less than \$15 but not more than \$30 per night for residents and not less than

\$19 but not more than \$35 per night for nonresidents; fees are determined by the DNR Secretary. Further, Act 59 raised the nightly camping fees for sites with electric access by \$5 (from \$10 to \$15) in five high-demand parks: Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River. 2017 Act 59 raised the statutory cap on the number of campsites in state parks that may be electrified, from 30% to 35%. Appendix IV shows current family/modern camping fees by park.

The majority of campsites in the state park system are family or modern campsites. A typical one of these campsites is in a natural setting with road access, a fire ring and a picnic table, and it can be used by vehicle or tent campers. These campsites are for one to six people and may have electricity. A family/modern campsite may be occupied by a parent or parents with their dependent children and not more than two guests or a group of not more than six persons, regardless of age.

The Department is currently statutorily authorized to waive camping fees, charge additional camping fees, or charge special fees instead of camping fees for certain classes of persons or groups, certain areas, certain types of camping, or times of the year and for admission to special events. The Department has previously used this authority for several purposes, including charging up to a \$5 fee by rule for water-view campsites. Other provisions authorize the Department to charge an additional fee of \$1 for each pet accompanying a camping party and an additional \$1 per night per camping party for a Friday, Saturday, or Sunday night.

Voluntary Contributions for Wisconsin State Parks. Prior to 2019-20, persons reserving a campsite through the Department's online campsite reservation system could elect to make a contribution to the Cherish Wisconsin Outdoors Fund. Beginning in July 1, 2019, persons making a camping reservation online may elect to make a contribution to Wisconsin state parks. Donations are divided

between state park friends groups and DNR to conduct property management activities on state parks. In 2021-22, DNR collected approximately \$433,800 from donations. Friends groups receive 75% of revenues and DNR collects 25%.

Other Revenues. Revenue to the parks account is also derived from other charges, such as camping and facility reservation fees, trail use fees, swimming at Blue Mound State Park, and concessions fees, including golfing at Peninsula State Park. In addition, a portion of the revenue from the sale of patron licenses is deposited in the parks account to reflect the parks-related privileges granted to patron license holders, including an annual park vehicle admission, trail pass, and Heritage Hill State Park admission.

Expenditures

Table 12 identifies expenditures from the parks account for 2020-21 and 2021-22, as well as budgeted amounts for 2022-23.

State Recreation Properties. This paper discusses DNR-owned properties that are managed by the Bureau of Parks and Recreation. Currently, DNR park staff operate 78 recreational properties open to the public, including: (a) 46 state parks (another four state parks are state-owned but operated locally by municipalities or nonprofit groups); (b) 14 state trails (another 25 trails are state-owned, but locally operated and maintained, and two additional trails are locally owned and operated but are designated as a part of the state park system); (c) two national scenic trails; (d) eight southern forests; (e) seven recreation areas (an eighth recreation area, Capital Springs, is owned by the state but primarily operated by Dane County, and a ninth recreation area, Fisher Creek, is owned by the state but operated by Manitowoc County); and (f) the Lake Michigan Water Trail.

Appendix IV lists the properties operated by the state parks system. In addition, some properties are owned by the state and operated by local units of government, such as Copper Culture State Park, or nonprofit organizations, such as Heritage Hill State

Table 12: Parks Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Parks and Recreation Program Operations	\$16,394,700	\$16,608,700	\$17,160,800	64.8%	111.30
Parks Interpretive Fees	14,800	33,900	0	0.1	
Parks & Trails Development	414,500	205,700	750,000	0.8	
Department of Tourism	6,000	6,000	6,000	0.0	
Miscellaneous	1,000	2,900		0.0	
Subtotal	\$16,831,000	\$16,857,200	\$17,916,800		111.30
Split Funded Appropriations					
Internal Services	\$1,762,900	\$1,883,600	\$1,944,100	7.4%	11.83
External Services	234,000	307,900	278,900	1.2	2.00
Land Program Management	379,300	412,800	245,900	1.6	1.61
Law Enforcement	2,250,800	2,328,000	2,488,200	9.1	18.44
Facilities, Lands, and Property Management	1,227,300	1,186,300	1,365,400	4.6	11.51
Natural Heritage Conservation	167,600	202,200	209,600	0.8	1.78
Administrative Facility Repair and Debt Service	232,500	229,800	791,800	0.9	
Aids in Lieu of Taxes	24,600	9,900	9,900	0.0	
Resource Acquisition and Development	119,800	100,200	0	0.4	
Rent and Property Maintenance	471,900	428,500	284,400	1.7	
Taxes and Assessments	41,200	40,300	159,800	0.2	
Reservation Fees	1,887,400	1,637,200	1,250,000	6.4	
Subtotal	\$8,799,300	\$8,766,700	\$9,028,000		47.18
Total	\$25,630,400	\$25,624,000	\$26,944,900	100.0%	158.48

Table 13: Parks Admissions and Annual Stickers Sold

Calendar Year	Resident Stickers	Nonresident Stickers	Reduced-Rate Stickers*	Total Stickers	Total Visits
2013	154,428	33,394	77,338	265,160	15,110,701
2014	158,070	33,671	80,905	272,646	15,133,691
2015	170,650	35,998	88,184	294,832	16,304,067
2016	183,082	35,734	91,242	310,058	17,460,007
2017	188,531	36,672	95,651	320,854	17,957,983
2018	192,290	40,280	97,964	330,534	17,062,623
2019	199,670	43,458	103,363	346,491	17,480,971
2020	286,970	105,290	100,946	493,206	20,698,941
2021	297,070	77,226	152,932	527,228	22,240,300

* Includes senior citizen stickers.

Park. Also, some properties have been designated by the Natural Resources Board, but are not developed or are under development and property operation remains largely unfunded with only limited services provided. As shown in Table 13, parks and southern forests received 22.2 million visits in 2021.

DNR recreation staff maintain 6,428 campsites, including 3,956 in state parks, 870 in southern forests, 1,196 in northern forests, 282 in recreation areas and 124 at flowages and other properties. The state recreation system also includes an extensive network of trails, some of which are open to multiple uses. This trail system, encompassing all state parks, recreation areas, forests and trails, includes: (a) 2,310 miles of hiking trails; (b) 1,320 miles of bicycle trails; (c) 493 miles of groomed cross-country ski trails; and (d) 724 miles of horse trails.

The operating costs for the parks system include staff costs for: (a) park managers, who supervise the daily operation of state parks; (b) recreation specialists, who perform and direct recreation management operations; (c) park rangers, who are primarily responsible for recreation management operations and skilled maintenance activities; (d) park naturalists, who develop and present the educational programs offered at the parks; (e) visitor services staff; and (f) maintenance personnel. Operations costs also include supplies for utilities, including electricity and fuel, sewer and water, cleaning,

and maintenance. Limited-term and seasonal employees are utilized extensively in the state park system. 2021 Act 58 increased parks operations base funding by \$60,900 to fund utility and supply costs related to increased parks use. Additionally, the act provided \$750,000 as one-time funding in each year of the 2021-23 biennium for park and trail property development. These funds have been used for the purchase and installation of fire rings, restroom construction, drinking fountain replacements, grill installation, interpretive signs, and other park and campground enhancements.

Under s. 27.01 of the statutes, DNR retains \$1 of each camping reservation fee collected by a private vendor. Camis collects all of the reservation fees and the general campsite fees and then remits the revenue from these fees to DNR, where they are deposited in the parks and forestry accounts. The Department then returns \$6.75 of every \$7.75 to Camis from an appropriation in the parks and forestry accounts. In 2021-22, the vendor payment totaled approximately \$2,217,300, including \$1,637,200 from the parks account.

Current law authorizes DNR to charge fees, in addition to vehicle admission fees, for special programs and events in state parks. 2007 Act 20 created a SEG continuing appropriation into which revenue from educational and interpretive programs in state parks is credited, to be used for costs associated with those programs. Revenues totaled \$21,700, with expenditures of \$33,900 in 2021-22.

Parks account funding of \$6,000 annually in the 2021-23 biennium is also provided for the Department of Tourism program operations related to promotion of state parks. While the full Department of Tourism appropriation was supported by the parks account in past years, since 2020-21 the \$12,100 amount has been equally divided between the parks and forestry accounts.

Water Resources Account

Revenue

The main source of revenue to the water resources account is an annual transfer of motorboat fuel tax revenue into the account. The amount of the transfer each fiscal year is calculated by multiplying the motor fuel tax on 50 gallons of gasoline on April 1 of the previous fiscal year by the number of motorboats registered as of January 1 of the previous fiscal year, and then multiplying this result by 1.4 to adjust for out-of-state boaters. In 2022-23, DNR will receive a \$13,166,900 transfer to the water resources account under this formula (608,732 motorboats x 50 gallons per motorboat x 30.9¢ per gallon x 1.4). Table 14 identifies revenues and expenditures from the water resources account.

Expenditures

The water resources account supports: (a) development of state and local recreational boating facilities; (b) lake and river management activities and grant programs; (c) dam inspection and safety; and (d) a portion of the operational costs of the Fox River locks system and Lower Wisconsin State Riverway Board operations.

Recreational Boating Projects. DNR administers the recreational boating grant program under s. 30.92 of the statutes. The recreational boating program is annually authorized: (a) \$3.0 million in bonding within the Warren Knowles-Gaylord Nelson Stewardship program; and (b) \$400,000 water resources account SEG. Under the program, DNR provides grants to municipalities, counties, town sanitary districts, public inland lake protection and rehabilitation districts, qualified lake associations, and the Lower Wisconsin State Riverway Board to support the development of recreational boating facilities.

Eligible recreational boating projects include public access facilities such as boat ramps and

related parking facilities, navigational aids or markers, dredging, weed removal, chemical treatment for Eurasian milfoil, structures such as bulkheads and breakwaters necessary to provide safe water conditions (harbors of refuge), feasibility studies, improvement and repair of locks, and capital equipment used for trash or debris removal. The following restrictions apply to the distribution of grants: (a) no more than 10% of state funding may be expended for feasibility studies in any year, and no more than 1% may be provided for any one feasibility study; (b) at least 40% of state funding must be expended for Great Lakes projects, 40% must be expended for inland lakes projects and 20% may be expended for projects deemed necessary by the Waterways Commission without regard to location; and (c) no state funds may be used for the acquisition of land or for the construction of berths.

Recreational boating grants are subject to review and approval by the Waterways Commission. The Waterways Commission is a five-member board appointed by the Governor with the advice and consent of the Senate for staggered, five-year terms. The Commission is attached to DNR and consists of the following members: (a) one resident of the Lake Superior area; (b) one resident of the Lake Michigan area; (c) one resident of the Mississippi River area; (d) one resident of the Lake Winnebago watershed area; and (e) one resident from the inland area of the state.

Grants are generally provided for up to 50% of eligible project costs. However, the Department may provide grants for up to 80% of the costs of developing recreational boating facilities if the project is deemed to be of regional or statewide importance by the Waterways Commission, according to criteria established in administrative code Chapter NR 7. In either case, a grant may be increased by an additional 10%, to 60% or 90%, if the sponsor conducts a boating safety enforcement and education program approved by DNR.

The statutes specify that the following factors be considered in establishing priorities for recreational boating projects: (a) the distance of the project from

Table 14: Water Resources Account Revenue and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of total	2022-23 Staff
Revenue					
Fuel Tax Transfer	\$12,910,300	\$13,213,800	\$13,166,900		
Interest	142,900	100	25,000		
Other Income	<u>13,800</u>	<u>3,600</u>	<u>10,000</u>		
Total Revenue	\$13,067,000	\$13,217,500	\$13,201,900		
Expenditures					
Recreational Boating Projects	\$308,400	\$680,500	\$400,000	5.6%	
Southeastern Wisconsin Fox River Commission	100,000	0	0	0.0	
Lake, River and Invasive Species Management	2,217,200	1,830,800	3,374,200	15.1	20.50
Lake Protection Grant Program	2,735,600	2,461,600	2,252,600	20.3	
Aquatic Invasive Species Grants	4,023,000	3,942,200	4,029,100	32.5	
River Protection Grant Program	289,300	248,600	289,500	2.0	
Dam Safety and Wetland Mapping	123,700	122,900	727,100	1.0	6.00
Dam Safety Debt Service	246,400	218,200	135,100	1.8	
Public Health	24,200	24,500	24,700	0.2	
State Boat Access Sites	127,600	295,300	184,800	2.4	
State Boat Access Sites to Southeastern Lakes	65,800	126,300	92,400	1.0	
Water Resources Enforcement	205,600	127,600	256,600	1.1	2.20
Resource Inventory	121,600	0	121,600	0.0	
Mississippi-St. Croix River Management	0	0	57,700	0.0	
Northeast Lakeshore TMDL	110,400	0	0	0.0	
Beaver Dam Lake Restoration	0	198,200	0	1.6	
Act 58 Earmarks	0	0	2,347,000	0.0	
Split-Funded Appropriations					
Administrative Facilities	60,700	60,700	425,900	0.5%	
Internal Services	635,700	676,900	438,100	5.6	4.44
External Services	641,900	817,700	703,800	6.7	5.91
Other Agency Appropriations					
Lower Wisconsin State Riverway Board	171,500	174,900	192,500	1.4%	1.50
Fox River Navigational System Authority	<u>125,400</u>	<u>125,400</u>	<u>125,400</u>	<u>1.0</u>	<u> </u>
Total	\$12,334,000	\$12,132,300	\$16,276,600	100.0%	40.55

other recreational boating facilities, or the scarcity of recreational boating facilities in the area; (b) demand for safe recreational boating facilities; (c) expression of support by the governmental unit or qualified lake association; (d) existing recreational boating projects; (e) projects underway; (f) commitment of funds; and (g) whether the proposed project is located within the 16-county region of southeast Wisconsin, consisting generally of the area from Rock to Outagamie to Manitowoc Counties identified in s. 25.29(7)(a) of the statutes. If the Waterways Commission finds that a project is

"feasible," meaning the project is eligible for the grant, has a complete grant application, and is supported by the municipality or qualified sponsor, the project is placed on a priority list establishing the order of each project's scheduled receipt of funds. The priority list is prepared by the Department for each Waterways Commission meeting and available on DNR's website.

Southeastern Wisconsin Fox River Commission. 2017 Wisconsin Act 348 created an appropriation providing \$100,000 each year to the

Southeastern Wisconsin Fox River Commission to support ongoing activities consistent with the organization's implementation plan, including: (a) initiating and coordinating surveys and research projects relating to the southeastern Wisconsin Fox River basin; (b) acting as a liaison between federal, state, and local agencies, and other organizations involved in protecting, rehabilitating, and managing water resources; and (c) providing public information relating to the southeastern Wisconsin Fox River. The Commission had in previous biennia received other water resources account funding. Including 2021-23 budgeted amounts, it has received \$2,475,000 since its creation, including \$200,000 in additional one-time funds in the 2021-23 biennium as discussed in a separate section.

Lake, River, and Invasive Species Management. The water resources account supports 20.5 Department staff who are responsible for surface water monitoring, water resources management, and overseeing the state's aquatic invasive species program. Funding is used to conduct diagnostic studies, support demonstration projects, and develop and distribute information on lakes and river management to lake districts and waterfront property owners. Staff also provide technical and educational assistance to local governments, including public inland lake rehabilitation districts and lake and river associations. Funds are also used for monitoring aquatic invasive species, public education and boat inspection efforts, and for research related to the control of invasive animal and plant species. In 2022-23, \$3,374,200 is budgeted for lake, river, and invasive species management.

Lake Protection Grant Program. Lake protection grants may be awarded for a variety of purposes, including management projects that will improve or protect the quality of water in lakes, flowages, or natural lake ecosystems. A grant for a lake management project may be made for up to 75% of the cost of the project, up to \$200,000 per grant. Counties, municipalities, nonprofit conservation organizations, qualified lake associations, town sanitary districts, certain school districts, and public

inland lake protection and rehabilitation districts are all eligible to apply for grants for lake management projects. Eligible activities include: (a) the purchase of land or conservation easements, if the purchase will substantially contribute to the protection or improvement of a lake or natural lake ecosystem's water quality; (b) wetland restoration; (c) restoration of shoreline habitat; (d) development of local regulations or ordinances that will protect or improve the water quality of a lake or natural lake ecosystem; and (e) an activity that is approved by DNR, and that is needed to implement a recommendation made as a result of a plan to improve or protect the quality of water in a lake or natural lake ecosystem.

Lake protection grants may also include lake classification project grants of up to \$50,000 per county for up to 75% of the costs for the development and implementation of lake classification and subsequent protection programs.

In addition, DNR may distribute grants for lake planning projects. Examples of eligible activities include data collection, mapping, water quality assessment, nonpoint source pollution evaluation, management strategy development and other projects that would provide baseline information on the status of lakes. Grants are limited to \$25,000 per award with a required match of 33% of project costs. Lake planning grants may not exceed \$50,000 per fiscal year (two \$25,000 grants) for lake planning projects on any one lake. In 2022-23, \$2,252,600 is budgeted for the lake protection grant program.

Aquatic Invasive Species Grants. DNR administers a financial assistance program awarding cost-sharing grants to local units of government and other entities for up to 75% of the costs of projects to prevent or control aquatic invasive species, and for education and inspection programs at boat landings. Grants are funded from a biennial appropriation, which allows amounts authorized for either year of the biennium to be expended at

any point in the biennium. In 2022-23, \$4,029,100 is budgeted for aquatic invasive species grants.

River Protection Grant Program. The river protection grant program is appropriated \$289,500 each year in the 2021-23 biennium in a biennial appropriation. DNR distributes river protection grants to improve or protect the quality of water in rivers, streams and flowages. These grants are limited to 75% of project costs, up to \$50,000 per grant for management projects and \$10,000 per grant for planning projects. Eligible grant recipients include counties, cities, towns, villages, qualified lake or river associations, town sanitary districts, public inland lake districts, nonprofit conservation organizations and other local governmental units that are established for the purpose of lake or river management. Grants under this program may be used for activities that contribute to the protection or improvement of a river's water quality or its natural ecosystem.

Eligible management activities include: (a) purchase of land or conservation easements; (b) restoration of wetlands, in-stream, or shoreline habitat; (c) development of local regulations or ordinances; (d) installation of pollution control practices; and (e) other activities as determined by DNR. Eligible planning activities include: (a) data collection; (b) assessments of water quality, fish, aquatic life, and habitat; (c) assessments of the uses of a river and surrounding land; (d) nonpoint source pollution evaluation; (e) programs and materials to assist in forming river management organizations; and (f) informational or educational materials that address protection of rivers, their uses, and improvements to river habitat.

Lake Monitoring and Protection Grants. Section 261.68 of the statutes allows DNR to award contracts to public groups or individuals for the creation and support of a statewide lake monitoring and protection network. Eligible costs include: (a) lake surveys; (b) watercraft inspection; (c) production and distribution of lake survey results and reports; (d) training; (e) equipment; and (f) water

quality sample collection supplies. Counties and public or private entities that manage aquatic invasive species under a DNR-approved management plan are qualified to participate in the statewide lake monitoring network under the lake monitoring contracts program. Up to 25% of funds appropriated for lake protection grants, aquatic invasive species grants, and river protection grants may be used for lake monitoring contracts.

Dam Safety and Wetland Mapping Program. DNR prepares and maintains maps of wetland areas throughout the state to better protect wetland resources and to provide information to individuals seeking permits that may impact these areas. Counties, cities, and villages set minimum shoreland-wetland zoning ordinances based on the Wisconsin Wetland Inventory maps.

There are approximately 3,900 dams located on waterways in Wisconsin. Of these, 1,155 are classified as large dams. A dam is considered a large dam if it: (a) has a structural height of 25 feet or more that can impound more than 15 acre-feet of water; or (b) has a structural height of six feet and impounds 50 acre-feet or more of water. DNR is required to classify each large dam in the state as: (a) high-hazard, the failure of which would probably cause loss of human life; (b) significant-hazard, the failure of which would probably cause significant property damage but would probably not cause loss of human life; or (c) low-hazard, the failure of which would probably not cause significant property damage or loss of human life. DNR is required to inspect each high-hazard dam and each significant-hazard dam at least once every 10 years. In addition, an owner of a large dam is required to hire a professional engineer to inspect the dam as follows: (a) four times between each inspection by DNR for a high-hazard dam; (b) at least two times between each DNR inspection for a significant-hazard dam; and (c) at least once every 10 years for a low-hazard dam. Owners are also required to submit a report to the Department detailing the inspection results within 90 days of inspection. The dam inspection requirements do not apply to a dam that is inspected

periodically by or under the supervision of a federal agency in a manner acceptable to DNR (such as federally-regulated hydroelectric dams) and if the results of each inspection are made available to the Department.

Dam Safety Debt Service. DNR administers the municipal dam safety grant program under s. 31.385 of the statutes. The program provides matching grants to counties, cities, villages, towns and public inland lake protection and rehabilitation districts for the repair, reconstruction, or removal of municipal dams. To qualify for a grant, the locality must own a dam that has been inspected by DNR and be under a DNR directive to repair or remove the dam. DNR is required to keep an inventory of all dams requiring a dam safety project and provide notice to the owner of a dam that is included in the inventory, and DNR is required to establish a notice and hearing process for a dam owner to object to the inclusion of the owner's dam on the inventory list. Dam safety grants may also be awarded to remove abandoned dams or to a private dam owner to voluntarily remove their dam.

A total of \$46.1 million in bonding revenues for dam safety grants has been authorized by the Legislature for this program, including \$4 million in each biennium since 2009-11 and \$10 million in 2021-23. Debt retirement costs on \$39.5 million (86%) of program bonds are funded with GPR. The debt service on the remaining \$6.6 million (14%) is funded from the water resources account.

Beginning in 2021-22, grants for dam repair and reconstruction may be provided for up to 50% of the first \$1,000,000 in project costs and up to 25% of the remaining project costs, up to a \$1,000,000 maximum grant award. Dam owners are required to be under an administrative order or inspection directive in order to be eligible for a dam safety grant.

DNR reports funds have supported the repair or reconstruction of 182 municipally owned dams as of November 16, 2022. Further, since 2008-09,

funding has supported the removal of 35 municipally owned dams. As of November, 2022, an additional 36 dams were pending awards for an estimated state cost of \$12.1 million.

2011 Act 32 and 2015 Act 55 required DNR to set aside \$6 million from the Warren Knowles-Gaylord Nelson Stewardship program for dam safety grants to counties. Funding was provided to support county-owned dams under an order by DNR for maintenance, modification, abandonment or removal as of July 1, 2011. A total of \$1.7 million was expended under the set aside, with the last awards being made in April, 2019.

Public Health. This annual appropriation of \$24,700 in the 2021-23 biennium supports public health activities relating to surface water quality.

State Boat Access Sites. DNR is appropriated \$277,200 annually to fund the development of state-owned boating facilities, of which at least \$92,400 must be used for facilities located in southeastern Wisconsin.

Water Resources Law Enforcement. DNR is appropriated 2.2 conservation warden positions from the water resources account to reflect staff time dedicated to water resource protection efforts, such as public and private water supply and polluted water runoff enforcement.

Resource Inventory. The Department maintains an aquatic and terrestrial resources inventory to better catalog natural resources statewide, and to integrate knowledge gained from the inventory in statewide planning efforts to better protect available resources. In 2022-23, \$121,600 is budgeted for this purpose.

Mississippi and St. Croix River Management. Funding of \$57,700 each year in the 2021-23 biennium is provided for habitat and recreational projects and for environmental and resource management studies on the Mississippi and Lower St. Croix Rivers.

Northeast Lakeshore Total Maximum Daily Load Study. 2017 Act 59 provided 1.0 project position and associated funding to conduct a total maximum daily load (TMDL) study of the introduction of pollutants into watersheds flowing into Lake Michigan generally located between Sturgeon Bay (Door County) and Port Washington (Ozaukee County). The TMDL study was provided \$110,400 each year of the 2019-21 biennium. Funding and the associated project position expired on June 30, 2021.

Under Section 303(d) of the Clean Water Act, DNR is required by EPA to report biennially on all waters it has identified as impaired, meaning they do not meet water quality standards. DNR is required to develop a TMDL report for all waters it identifies as impaired. TMDLs study pollution in a water body and set goals to limit pollution to a level that will allow the water body to meet water quality standards.

Lower Wisconsin State Riverway Board (LWSRB). The water resources account supports 75% of the operating costs of LWSRB, the remainder of which is supported by the forestry account. LWSRB was created to preserve and protect the scenic beauty and natural character of the Lower Wisconsin State Riverway through controlled land use and development. In 2022-23, \$192,500 is budgeted for LWSRB from the water resources account.

Fox River Navigational System Authority. The water resources account partially funds operational and management costs for the locks and associated harbors, property, structures, and facilities on or near the Fox River between Green Bay and Lake Winnebago. These activities are also supported from federal monies, user fees and donations. Base funding is \$125,400 SEG annually.

2021-23 Biennial Budget

2021 Act 58 included statutory earmarks for four projects beginning in 2021-22, on a one-time

basis in the 2021-23 biennium. A total of \$2,545,200 was appropriated for repairs to the dam on the Clam River in Clam Falls, restoration of shoreline along Beaver Dam Lake, a grant to the Southeastern Wisconsin Fox River Commission, and installation of a water control structure in Manitowish Waters.

Boat Registration Account

Article IX of the Wisconsin Constitution specifies that the state's navigable waters "shall be common highways and forever free" to Wisconsin and U.S. citizens "without any tax, impost, or duty therefore." As a result, the use of revenue from boat registration fees has been limited to boating safety and law enforcement purposes by court interpretation of this constitutional provision.

Revenue

The primary source of revenue to the boat registration account is the registration fee collected for all motorized boats and sailboats over 12 feet in length operated on state waters. Boat registrations are valid for up to three years, beginning on April 1 of the year in which the registration is issued and ending on March 31 of the third year after issuance. Motorized boat registration fees vary according to boat length. Current boat registration fees are shown in Appendix V. Other sources of revenue to the boat registration account include: (a) boat titling and lien fees; (b) fees paid by persons enrolled in boat safety programs; and (c) 1% of the sales tax revenue the Department collects from persons who have purchased boats (proof of sales tax payment is required before a boat can be registered). Table 15 identifies revenue to the boat registration account for fiscal years 2020-21 and 2021-22.

Expenditures

Boating account revenues are used to fund: (a)

Table 15: Boat Registration Account Revenue

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Motorized Boat Reg., Under 16 ft.	\$1,791,200	\$1,744,800	24.3%
Motorized Boat Reg., 16 to 26 ft.	4,309,400	4,155,000	57.8
Motorized Boat Reg., 26 to 40 ft.	229,200	220,300	3.1
Motorized Boat Reg., Over 40 ft.	45,200	41,100	0.6
Motorized Fleet Registrations	116,500	147,400	2.0
Other Registration Fees	303,900	203,000	2.8
Nonmotorized Boat Registrations	52,900	47,400	0.7
Boat Title and Lien Fees	332,700	310,300	4.3
Education & Safety	52,600	41,800	0.6
Other Revenue	<u>177,400</u>	<u>283,100</u>	3.9
Total	\$7,411,000	\$7,194,200	100.0%

state costs of boating law enforcement by DNR conservation wardens and of administration of boating safety programs; and (b) aids to municipalities for up to 75% of the costs of local boating law enforcement and safety programs.

Boating Enforcement and Safety Training.

The Department assigns conservation wardens to enforce the state's boating and related safety laws. During 2021-22, permanent conservation wardens issued 943 citations for boating-related violations. Funds from the boat registration, snowmobile and ATV accounts also support an integrated online boat, snowmobile, and ATV registration processing system.

The Department's safety training program disseminates boating safety information and administers a statewide program of safety courses conducted by local instructors trained, certified and supervised by DNR conservation wardens. The course material presented covers general boating laws and safety tips for the operation of all types of watercraft. Anyone born after January 1, 1989, is required to take the course and obtain a certificate to operate a motorized boat without the supervision of an adult. The courses are open, however, to anyone wishing to enroll. In addition to the traditional classroom courses offered for a \$10 fee, DNR also offers online boat education courses at a cost of \$30. DNR retains \$1 of the fee for each completed online course.

In addition, Wisconsin residents and visitors who do not already possess a valid boating safety certificate, but who wish to rent a boat or personal watercraft to operate on Wisconsin waters, may obtain a temporary certificate, valid only for the year in which it is issued. Boat rental businesses provide instruction to boat renters who are required to have safety education but have not completed the

standard course. Rental businesses collect \$10 per student and remit \$5 per student to the Department. The temporary certificate program is also offered online; DNR retains \$1 of the \$10 fee for each online course completed. In 2021-22, 26,854 people received certificates in boat safety courses, including 25,380 through online courses. For the 2021 calendar year, 5,399 people received temporary certificates for boat or personal watercraft rental, including 3,634 through online courses.

Boating Enforcement Aids to Municipalities.

The Department distributes aids to municipalities for the costs of local boating law enforcement, search and rescue, and safety activities. Municipalities are eligible for up to 75% of their approved costs, but aid payments are prorated if claims exceed the appropriation level. No municipality may receive aid amounting to more than 20% of the funds available. 2021 Act 58 increased the amount available for these aids from \$1,386,000 to \$1,766,600. For enforcement activities that occurred in 2022, 97 local agencies received reimbursements totaling \$1,990,200 (including \$672,800 in federal funds), which represented 75% of the approximately \$2.7 million in eligible local water patrol activities. Local boat patrols logged approximately 50,575 hours and issued 4,794 citations or warnings.

Table 16 identifies expenditures from the boat registration account for 2020-21 through 2022-23.

Table 16: Boat Registration Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22% of Total	2022-23 Staff
State Boating Enforcement and Safety	\$2,053,900	\$3,017,800	\$3,017,800	46.80%	21.00
Boating Enforcement Aids	1,386,000	1,766,600	1,766,600	27.40	
Miscellaneous	300	900		0.01	
Subtotal	\$3,440,200	\$4,785,300	\$4,784,400		
Split Funded Appropriations					
Internal Services	\$291,100	\$311,400	\$321,400	4.83%	1.96
External Services	831,000	913,700	998,600	14.17	9.07
Law Enforcement	91,700	700	800	0.01	0.01
Facilities, Lands, and Property Management	128,400	132,100	145,100	2.05	1.30
Administrative Facility Repair and Debt Service	38,300	37,900	130,600	0.59	
Resource Acquisition and Development	6,100	6,500	-	0.10	
Rent and Property Maintenance	45,800	52,100	46,100	0.81	
Education and Safety	18,300	89,200	169,200	1.38	
Handling Fees	-	119,000	9,800	1.85	
Subtotal	\$1,450,700	\$1,662,600	\$1,821,600		12.32
Total Expenditures	\$4,890,900	\$6,447,900	\$6,606,000	100.00%	33.32

Motorized Recreation

Motorized recreation is supported through three accounts: snowmobile, all-terrain and utility terrain vehicle, and off-highway motorcycle. Each account receives revenues from recreational vehicle owners and supports state and local projects for each vehicle type.

All-Terrain and Utility Terrain Vehicle Account

The Department administers recreation programs for all-terrain vehicles (ATVs) and utility terrain vehicles (UTVs) through the ATV/UTV account. An ATV is generally defined by statute as a commercially designed and manufactured motor-driven device with a weight of 900 pounds or less, a width of not more than 50 inches, a seat designed to be straddled by the operator, and 3 or more tires. Compared to ATVs, UTVs are generally larger, wider, and heavier. They have a width of 65 inches or less, a weight of up to 3,000 pounds, and other defining characteristics. UTVs are generally

subjected to the same laws as ATVs, but certain regulations, such as age and safety certificate requirements, differ between the two machine types.

Revenue

The main source of revenue to the ATV account is from ATV and UTV registrations. An ATV or UTV may not be operated in the state unless it is registered with DNR, subject to certain exceptions. A registration fee of \$30 is assessed for an ATV or UTV public operation permit, which is valid for a two-year period beginning on April 1, or the date of issuance or renewal, and ending March 31 of the second year following the date of issuance or renewal. The fee for a private operations permit, under which an ATV or UTV may be operated on private property only, is \$15. A private operations permit is valid until the ownership of the vehicle is transferred. In addition, a commercial ATV and UTV registration fee of \$90 is required.

Revenue is also provided by a transfer of ATV and UTV fuel tax revenue to the account. The transfer is made annually, and is equal to the number of

registered ATVs and UTVs as of the last day of February of the previous fiscal year multiplied by the amount of motor fuel tax assessed on 25 gallons of gasoline as of that date. For 2022-23, \$2,890,440 from this transfer will be available for the ATV/UTV account, based on the number of ATVs and UTVs registered for public use on February 28, 2022, and the motor fuel tax rate as of that date (249,359 ATVs + 124,808 UTVs, x 25 gallons x 30.9¢ per gallon).

Prior to 2022-23, there were separate motor fuel transfers for ATVs and UTVs. Both were equal to the number of registered machines multiplied by the motor fuel tax paid on 25 gallons of gas. 2021 Wisconsin Act 176 combined these into a single transfer.

Another major source of revenue to the ATV account is the nonresident trail pass. ATVs and UTVs not registered in Wisconsin are required to display a trail use sticker to use public ATV corridors. An annual sticker costs \$35 or a five-day ATV or UTV trail pass is available for \$20. (Both amounts include a 75¢ issuing fee.) The trail pass must be attached to the ATV or UTV in a highly visible location on the forward half of the vehicle. Annual trail passes expire March 31 of each year. In fiscal year 2021-22, 7,442 five-day nonresident trail passes and 21,892 annual nonresident trail passes were sold.

Other sources of revenue to the account include: (a) ATV and UTV safety certificate fees; and (b) 1% of the total sales tax revenue DNR collects from purchases of ATVs and UTVs on which sales tax was not paid (proof of payment is required before the vehicle can be registered). Table 17 shows 2020-21 and 2021-22 revenue to the all-terrain vehicle account.

Expenditures

Summaries of 2020-21 and 2021-22 expenditures from the all-terrain vehicle account are

presented in Table 18, along with budgeted expenditures for 2022-23.

ATV and UTV Trail Projects. The state supports 2,262 miles of summer ATV/UTV trails, of which 2,129 are maintained by counties and 133 are managed by DNR recreation staff. Additionally, the state supports 4,592 miles of winter trails, shared by ATVs, UTVs, and snowmobiles. Of these, 4,509 miles are managed by counties and 83 are managed by DNR. 129 miles of winter trails are open only to ATVs and UTVs and are not shared with snowmobiles. Of these, 89 miles are managed by counties and 40 miles are managed by DNR. The ATV/UTV account reimburses county governments for trail maintenance and development, as well as state trail projects.

Local ATV/UTV Trail and Project Aids. Revenues from the ATV/UTV fuel tax transfer and a portion of ATV and UTV registration revenues are used to provide grants to towns, villages, cities, counties and federal agencies for any of the following types of motorized recreation projects: (a) land or easement acquisition; (b) motorized recreational vehicle facilities, such as parking areas, riding areas and shelters; (c) development and maintenance of ATV/UTV trails; (d) purchase of liability insurance; and (e) signs briefly explaining the law related to intoxicated operation of ATVs and UTVs. DNR reimburses up to \$600 per mile for the cost of summer trail maintenance and up to \$100 per mile for the cost of winter trail maintenance.

Table 17: All-Terrain Vehicle Account Revenue

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
ATV/UTV Registrations	\$6,076,400	\$5,977,900	57.3%
ATV/UTV Fuel Tax Transfer	2,524,600	2,741,400	26.3
Non-Resident Trail Pass	975,000	914,200	8.8
Late-Registration Renewal Fee	85,200	128,100	1.2
Education and Safety	15,700	5,300	0.1
Other Revenue	<u>89,500</u>	<u>667,200</u>	<u>6.4</u>
Total	\$9,766,400	\$10,434,100	100.0%

Table 18: All-Terrain Vehicle Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
General Program Operations					
State ATV and UTV Trails	\$327,400	\$577,400	\$577,400	6.2%	
Motorized Recreation Law Enforcement	1,999,800	1,386,700	1,273,100	14.8	9.00
Miscellaneous	300	1,000	-	0.0	
Subtotal	\$2,327,500	\$1,965,100	\$1,850,500		9.00
Grants and Aids					
ATV And UTV Project Aids	\$4,850,000	\$5,012,800	\$5,358,000	53.4%	
Trail Safety Grant	297,000	297,000	299,300	3.2	
County Enforcement Aids	750,000	750,000	750,000	8.0	
Subtotal	\$5,897,000	\$6,059,800	\$6,407,300		
Split Funded Appropriations					
Internal Services	\$125,200	\$133,200	\$137,500	1.4%	0.84
External Services	928,700	1,068,800	\$1,046,500	11.4	9.28
Law Enforcement	221,900	-	-	0.0	
Facilities, Lands, and Property Management	55,200	56,500	62,100	0.6	0.56
Administrative Facility Repair and Debt Service	16,400	16,200	56,000	0.2	
Resource Acquisition and Development	2,600	2,800	-	0.0	
Rent and Property Maintenance	19,700	22,300	19,700	0.2	
Education and Safety	16,200	4,400	8,400	0.0	
Handling Fees	-	57,100	-	0.6	
Subtotal	\$1,385,900	\$1,361,300	\$1,330,200		10.67
Total	\$9,610,400	\$9,386,200	\$9,588,000	100.0%	19.68

In 2012, revisions to Chapter NR 64 of the administrative code created of a new hybrid trail/route category, also referred to as a "troute." Several existing ATV and UTV trails overlap existing roads. The rule defines a "hybrid trail (troute)" as "an all-terrain vehicle trail and route combination that allows all-terrain vehicles and motor vehicles to utilize the same linear surface and the combination is used as a trail connector." As of October, 2022, there were 193 miles of troutes in the state, all of which are maintained by counties. A trail connector is defined as "an all-terrain vehicle trail that connects one trail to another trail or services." The rule specifies any hybrid trail that received funding prior to August 1, 2012, and that is posted with signs as a hybrid trail, is eligible for the full per-mile reimbursement rates and rehabilitation costs. A separate rate is specified for hybrid trails developed on or after August 1, 2012, with a maximum of up to 50% of the per-mile rate. The reimbursement limit is implemented as: (a) not more than 50% of the per-mile rate for roads that do not

benefit from the receipt of state transportation aids; and (b) for roads maintained by recipients of transportation aids, such as towns, cities, and villages, the per-mile rate minus the amount of transportation aid received for the area of the trail (miles), for a total not to exceed 50% of the per-mile rate.

Prior to 2022, ATV and UTV project aids were awarded different appropriations, funded from the fees and fuel tax transfer of each vehicle type. 2021 Act 176 combined the appropriations, reflecting DNR's practice of administering the ATV and UTV trail aids programs jointly.

State ATV and UTV Trail Projects. Trails that accommodate ATVs on state property, including state parks, are allocated maintenance, rehabilitation, and development funds of \$577,400 annually in the 2021-23 biennium. There are 621 miles of ATV trails on state recreational properties, including northern forests, southern forests, recreation areas, parks and trails. Of these, DNR

maintains 176 miles and the remaining miles are managed by clubs and local governments through cooperative agreements. Nearly all ATV trails on state properties are currently open to UTV use. Exceptions are made where narrow trail conditions preclude UTV use.

State ATV and UTV Enforcement and Safety Training. Part of the workload of conservation wardens is the enforcement of state ATV and UTV laws. During 2021-22, conservation wardens issued 811 citations for violations related to ATVs and UTVs. In addition, the Department's safety training program disseminates ATV/UTV safety information and administers a statewide program of safety courses conducted by local instructors who are trained, certified, and supervised by DNR conservation wardens. The course material presented covers general ATV and UTV laws and safety tips for the operation of all ATVs and UTVs.

County Enforcement Aids. The Department also distributes aids to counties for the costs of local patrol units charged with ATV and UTV law enforcement. Counties may receive up to 100% of eligible costs, but aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred in 2021-22, 37 counties applied for reimbursements totaling \$1,133,300. State payments of \$750,000 in state fiscal year 2021-22 provided 66% of eligible costs, and local ATV patrols logged 21,770 hours and issued 2,396 citations.

Recreational Vehicle Trail Safety Grant. The ATV safety enhancement grant program was created under 2001 Wisconsin Act 16. Available funding has been awarded as a grant to a nonprofit organization to assist DNR in promoting the operation of ATVs in a safe and responsible manner. 2017 Act 59 set SEG funding for the grant at \$297,000, or 80¢ multiplied by the number of ATVs and UTVs registered on the last day of February in the prior fiscal year, whichever is higher. \$299,300 from this appropriation will be available in fiscal year 2022-23.

Education and Safety. The statutes require that no person under 12 years of age may operate an ATV or an off-highway motorcycle (OHM), and no person under 16 years of age may operate a UTV, unless he or she holds a valid safety certificate issued by DNR, another state, or a province of Canada. (The prohibition is subject to certain exemptions, such as operating the ATV, UTV or OHM for an agricultural purpose under the supervision of a person over 18 years of age, or operating a OHM on private property if the owner of the property has given consent for the operation and does not allow public use of OHMs on the property.) While the courses are required for certain age groups, the courses are open to anyone wishing to enroll. In fiscal year 2021-22, 15,022 students received certificates upon successfully completing one of the ATV and UTV safety courses, including 12,543 certified through an online course. The classroom course is offered for a fee of \$10, while two online courses are available for those ages 12 and older for \$24.50 or \$29.95. DNR retains \$1 per student for online courses.

Off-Highway Motorcycle Account

2015 Wisconsin Act 170 created regulations pertaining to off-highway motorcycles (OHM). An OHM is a two-wheeled motor vehicle that is straddled by the operator, that is equipped with handlebars, and that is designated for off-highway operation, regardless of whether it is also designed for on-highway operation. Act 170 requires DNR to develop, encourage, and supervise a system of OHM trails and routes, and a county, city, village, town or DNR may designate OHM routes and corridors through land that it owns or controls for use as OHM trails.

Similar to the operation of ATVs and UTVs, Act 170 requires a person to register the OHM with DNR, or purchase a nonresident trail pass, to operate an OHM "off-highway," with certain exceptions. Registration is \$30, and is valid for a two-year period beginning on April 1, or the date of issuance or renewal, and ending March 31 of the

second year following the date of issuance or renewal. Registration decals provided by DNR as part of the registration fee must be affixed on the exterior of the motorcycle where the decal is clearly visible and legible. Owners may operate OHMs without a decal if they have been issued a temporary operating receipt showing that they have submitted the required registration fees to DNR. Act 170 also requires registration of retail OHM dealers and creates a private operations registration permit and commercial registrations similar to ATV and UTVs.

Further, Act 170 includes a number of provisions related to operation of OHMs, including restrictions related to operation on a highway, adjacent to a highway, and within a specified distance of a dwelling, people not operating motor vehicles, and fishing shanties. Act 170 also: (a) creates an intoxicated operation law for OHMs similar to the intoxicated operation laws for ATVs and UTVs; (b) exempts OHM operation "off the highways" from the mandatory liability insurance law and driver license requirements; and (c) imposes helmet restrictions for riders under 18 years old. Riders under 12 years old may not operate on a highway under any circumstance. A parent, guardian or a designated adult is required to provide continuous verbal direction or control for off-highway operation by a person under 12 years, and Act 170 requires operators 12 years old or older born after 1997 to have completed the OHM safety program. Act 170 creates an OHM Council, consisting of five members who must be members of OHM clubs, to advise DNR on matters relating to OHM trails and routes, and on matters relating to the operation of OHMs.

Revenue. The OHM account is administered under a single appropriation that supports OHM-specific projects. All OHM revenues are deposited in the continuing appropriation.

Trail Passes. 2015 Act 170 establishes an annual nonresident OHM trail pass, effective October 1, 2016, for a fee of \$35, which expires on March 31

of each year, and a five-day nonresident trail pass for \$20. (Both trail pass fee amounts include a 75¢ issuance fee.) Nonresident trail pass revenues are deposited into the OHM account appropriation. In 2021-22, 673 nonresident annual OHM trail passes and 446 nonresident five-day OHM trail passes were sold.

Registration Fees. All OHM registration revenues are deposited in the state transportation fund. 2015 Act 170 created a GPR sum-sufficient appropriation equal to the amount, calculated by DNR by January 1 of each fiscal year, of the total amount of OHM registration fees received by the Department in the previous fiscal year. The transfer is budgeted at \$101,500 in 2022-23.

Expenditures. The appropriation is to be used: (1) for OHM projects undertaken by the state or by local government units including: (a) acquisition of an easement or land in fee simple; (b) an OHM facility such as a parking area, riding area, shelter, toilets, or other improvement; (c) development of OHM routes or OHM trails; (d) development or maintenance of an ATV trail, route or facility or snowmobile trail route or facility if the trail, route or facility is open for use by OHMs; (e) maintenance of OHM trails and OHM routes, including routes on roadways that are not maintained or only minimally maintained for motor vehicle traffic on a seasonal basis; (f) purchase of liability insurance; and (g) up to 100% of the costs of placing signs briefly explaining the law regarding intoxicated operation of an OHM; (2) for issuing and renewing OHM registrations; (3) for OHM safety grants, similar to the ATV safety grant program; and (4) for state and local law enforcement operations related to OHMs.

Table 19 identifies 2020-21 and 2021-22 revenue to, and expenditures from, the OHM account. Budgeted expenditures in 2022-23 are \$60,100.

Snowmobile Account

The Department administers a snowmobile

Table 19: Off-Highway Motorcycle Account Revenue and Expenditures

	2020-21 Actual	2021-22 Actual
Revenue		
Registration Fees	\$46,800	\$158,900
Annual Nonresident Trail Passes		23,500
Five-Day Nonresident Trail Passes		8,800
Other		<u>24,200</u>
Total Revenue	<u>\$46,800</u>	<u>\$215,400</u>
Expenditures		
	\$18,800	\$29,000

recreation program to develop and maintain a statewide system of snowmobile trails and administer and enforce snowmobile laws. Unlike the other accounts in the conservation fund, which were administratively created by the agency, the snowmobile account is statutorily designated to ensure that certain revenues are utilized for specific purposes.

The Snowmobile Recreational Council provides recommendations to DNR and elected officials on matters related to snowmobile policy. The Council consists of 15 members appointed by the Governor with the advice and consent of the Senate for staggered, three-year terms. Under statute, at least five members of the Council must be from the territory north, and at least five members must be from the territory south, of a line running east and west through the southern limits of the City of Stevens Point.

Revenue

The major source of revenue to the snowmobile account is the snowmobile fuel tax revenue transferred to the account. An appropriation is made annually, which, beginning with the fiscal year 2013-14 transfer, equals the amount of motor fuel tax assessed on 50 gallons of gasoline as of the last day of March of the previous fiscal year multiplied by the number of registered snowmobiles as of the same date, with this result multiplied by 1.55. The transfer for 2022-23, which will be made available for trail aids under the formula, will total \$5,200,200. Table 20 identifies revenue to the snowmobile account.

The next largest revenue source for the account is registration fees. A fee of \$30 is assessed for each snowmobile registered for general public use in Wisconsin. Snowmobile registrations are valid for three years. Snowmobiles registered in other states or countries need not be registered in Wisconsin if they are in the state for a period of less than 15 consecutive days.

In addition, other registration fees are charged for registering commercial (\$90) and antique snowmobiles. Snowmobiles at least 35 years old may be registered as antique snowmobiles for an initial fee of \$20. Antique snowmobile registrations are valid for three years and can be renewed for \$5.

Most snowmobiles operated on a public snowmobile corridor in Wisconsin are required to display an annual trail use sticker issued by the Department, regardless of whether the snowmobile is registered in Wisconsin. The following two categories of fees are available for trail pass stickers issued for snowmobiles registered in Wisconsin: (a) \$10 (including the 75¢ issuing fee) for a snowmobile owned by a person who is a member of a snowmobile club and the Association of Wisconsin Snowmobile Clubs; and (b) \$30 (including the 75¢ issuing fee) for a snowmobile owned by a person who is not a member of a snowmobile club and the Association of Wisconsin Snowmobile Clubs. A qualifying snowmobile club is one that is a member of the Association of Wisconsin Snowmobile Clubs that meets at least

Table 20: Snowmobile Account Revenues

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Fuel Tax Transfer	\$5,124,900	\$5,641,700	46.0%
Snowmobile Registrations	1,759,600	2,221,300	18.1
Nonresident Trail Pass	1,122,500	1,207,400	9.8
Resident Trail Pass	2,446,100	2,304,500	18.8
Club Trail Pass	649,100	634,100	5.2
Registration Transfers	128,100	117,900	1.0
Education and Safety	33,800	40,000	0.3
Other	<u>58,500</u>	<u>109,300</u>	<u>0.9</u>
Total	\$11,322,600	\$12,276,200	100.0%

three times per year, that has at least 10 members, and that promotes responsible snowmobiling. There is no fee for a trail use sticker issued for a snowmobile that is registered in Wisconsin and that has a model year that is at least 35 years earlier than the year in which the trail use sticker is issued.

Snowmobiles not registered in Wisconsin also are required to display a trail use sticker to use public snowmobile corridors. 2017 Act 59 set the fee to \$50 (including the 75¢ issuing fee). These stickers are valid for one year and expire on June 30.

In fiscal year 2021-22, 164,421 trail pass stickers were sold, including 24,227 nonresident trail passes, 76,788 resident non-club member trail passes, and 63,406 club member trail passes. Associated revenues were \$4,146,000.

In addition, the snowmobile program also receives revenues from: (a) registration transfer fees; (b) snowmobile safety course instruction fees; and (c) 1% of the total sales tax receipts the Department collects from those who have purchased snowmobiles (proof of sales tax payment is required before the snowmobile can be registered).

Expenditures

Table 21 identifies expenditures from the snowmobile account for 2020-21 and 2021-22, as well as budgeted amounts for 2022-23.

Snowmobile Trail and Project Aids. There are 20,450 miles of interconnecting snowmobile trails in the state. Of these, 513 are managed by DNR. The remaining 19,937 are managed by counties under cooperative agreements with DNR. The Department distributes aids to participating counties for the maintenance, development, and acquisition of land to support these snowmobile trails throughout the state. Generally, these aids are provided to counties at 100% of eligible costs. The counties either develop and maintain local trails, or,

more typically, redistribute aid to local snowmobile clubs that do the maintenance and development projects.

County expenditures eligible for state aid are as follows, listed in priority order: (a) maintenance of existing approved trails, up to a maximum of \$300 per mile per year; (b) club signing programs; (c) bridge rehabilitation; (d) municipal route signing; (e) trail rehabilitation; and (f) development of new trails. 2021 Act 58 expanded eligibility for snowmobile trail aids to include GPS-enabled tracker units. These units, which are fitted onto snowmobile trail groomers, can update interactive maps of the state's snowmobile trails in real time. In 2022-23, 679 tracking units were used by 71 counties.

In addition, a county or snowmobile club contracting with DNR for work on a state property is eligible for supplemental trail aid payments up to a total of \$900 per mile, if actual eligible costs exceed the maximum of \$300 per mile for basic trail aids. Of the costs incurred, actual trail grooming costs must exceed \$200 per mile per year. Since fiscal year 1991-92, supplemental trail aids have been funded from the snowmobile fuel tax transfer formula.

Additionally, DNR is to credit \$47 from each nonresident annual trail use sticker to supplemental trail aids; \$982,300 is available under this provision for fiscal year 2022-23. If the supplemental aid payable to counties exceeds funding available from these two sources, the Department may either prorate payments and/or request that the Joint Committee on Finance take action to transfer funding from basic snowmobile trail aids for supplemental payments.

Table 22 shows supplemental trail aid payments from the 2010-11 snowmobile season through the 2021-22 season. The table shows the total eligible amount requested by counties, the amount paid in supplemental aids, and the level of proration. Supplemental payments for a snowmobile season are paid in the following fiscal year.

Table 21: Snowmobile Account Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Snowmobile Expenditures					
Operations					
State Snowmobile Areas and Trails	\$211,100	\$213,500	\$211,100	1.8%	
Snowmobile Administration	206,800	218,400	218,400	1.9	1.50
Snowmobile Enforcement and Safety	119,600	65,800	119,700	0.6	
Miscellaneous	400	1,300	-	0.0	
Subtotal	\$537,900	\$499,000	\$549,200		
Aids					
Trail and Project Aids	\$3,484,100	\$4,739,900	\$5,675,400	41.4%	
Trail Aids (Gas Tax-Funded)	5,178,400	4,914,900	5,331,900	42.9	
Trail Aids (Trail Pass-Funded)	1,281,000	238,200	982,300	2.1	
County Enforcement Aids	396,000	396,000	396,000	3.5	
Subtotal	\$10,339,500	\$10,289,000	\$12,385,600		
Split Funded Appropriations					
Internal Services	\$20,400	\$21,700	\$22,400	0.2%	0.14
External Services	585,700	553,000	604,600	4.8	5.53
Law Enforcement	173,200	900	1,000	0.0	0.01
Facilities, Lands, and Property Management	9,000	9,200	10,100	0.1	0.09
Administrative Facility Repair and Debt Service	2,700	2,700	9,300	0.0	
Resource Acquisition and Development	400	400	-	0.0	
Rent and Property Maintenance	3,200	3,600	3,200	0.0	
Education and Safety	18,000	24,400	46,200	0.2	
Handling Fees	-	47,900	3,900	0.4	
Subtotal	\$812,600	\$663,800	\$700,700		5.76
Total Expenditures	\$11,690,000	\$11,451,800	\$13,635,500		7.26

County Enforcement Aids. The Department provides aids to counties for up to 100% of eligible county costs of enforcing snowmobile laws. Aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred over the winter of 2021-22, 43 counties requested reimbursements totaling \$588,100. State reimbursement of \$396,000 represented 60% of the eligible costs of their local snowmobile patrol activities. These requests were reimbursed in state fiscal year 2021-22. Local snowmobile patrols logged approximately 8,619 hours and issued approximately 827 citations and warnings.

State Snowmobile Trails and Areas. The snowmobile account also supports the maintenance and development of approximately 530 miles of snowmobile trails on state park, trail, recreation

Table 22: Supplemental Snowmobile Trail Maintenance Payments

Snowmobile Season	Total Request	Total Payment	Percent of Request Paid
2012-13	\$3,185,500	\$2,515,600	79
2013-14 ¹	4,496,800	3,016,500	67
2014-15	1,563,000	1,563,000	100
2015-16 ²	1,337,800	1,337,800	100
2016-17 ²	1,255,200	1,255,200	100
2017-18	2,145,300	2,145,300	100
2018-19	3,438,100	3,438,100	100
2019-20 ³	3,234,700	3,258,100	101
2020-21	1,693,600	1,666,300	98
2021-22	2,370,100	2,361,800	100

¹ Includes \$300,000 from snowmobile registration revenues.

² Does not include requested amounts deemed ineligible by DNR.

³ Payments in 2019-20 were greater than requests because DNR paid one recipient based on the total eligible amount, rather than the requested amount.

area, and forest lands. Funding is provided annually for the development and maintenance of snowmobile trails on state properties, including \$211,000 in 2022-23.

Snowmobile Enforcement and Safety. DNR is responsible for state enforcement of snowmobile laws by DNR conservation wardens and coordination of snowmobile safety programs. In addition to the snowmobile SEG, DNR is provided \$1,284,900 annually with 9.0 positions from tribal gaming compact program revenues for snowmobile enforcement. In 2021-22, the Department's permanent conservation wardens issued 289 snowmobile citations.

Snowmobile SEG funding is provided for safety training and fatality reporting, overtime funding for conservation wardens on the traveling Snowmobile Accident Reduction Team (SART) and overtime hours for locally stationed wardens, travel and supply costs, and additional costs associated with enforcement of intoxicated snowmobiling laws, including lab tests and medical examination costs.

Education and Safety. The Department is responsible for coordinating snowmobile safety courses taught by instructors certified by DNR. Any person born after January 1, 1985, must hold a valid snowmobile safety certificate in order to operate a snowmobile. In-classroom courses cost \$10. In fiscal year 2021-22, 10,621 people received certificates upon successfully completing one of the snowmobiling safety courses, with 6,036 of those certified through an online course. Two online courses are offered, for a fee of \$24.50 or \$29.95, for those ages 16 and older. DNR retains \$1 for each successfully completed online course.

Endangered Resources Account

The endangered resources account primarily funds DNR activities related to endangered and

threatened plant and animal species, as well as for certain non-game species. In June, 2013, DNR re-named the Endangered Resources Bureau the Natural Heritage Conservation (NHC) Bureau to reflect a broader perspective of the work the Bureau undertakes, which includes work on non-listed bird and mammal species. The NHC Bureau aims to identify, protect and manage native plant and animal species, natural communities and other natural features, as well as to enhance and restore populations and habitats of rare or endangered species. Additionally, program staff promote the knowledge, appreciation and stewardship of Wisconsin's native species and ecosystems for present and future generations.

Revenue

A voluntary income tax check-off program was created in 1983 to support DNR's endangered resources protection program. Individual income taxpayers can donate a portion of their tax refund or, if taxes are due, include an additional amount with their tax payment for the endangered resources program. Beginning with tax year 2001, corporate income taxpayers are also allowed to participate in the check-off program. After deducting the costs it incurs for collecting the donated amounts, the Department of Revenue forwards the check-off revenue to DNR for deposit in the conservation fund.

For fiscal year 2021-22, 12,219 returns included the endangered resources checkoff, with a total of \$343,589 transferred to the Department. Check-off revenues and other donations are statutorily matched up to \$500,000 GPR annually.

Additional revenue comes from proceeds from the endangered resources license plate. The \$25 additional annual fee required to buy the plate is credited to the account. In 2021-22, sales of 19,361 endangered resources license plates generated \$484,000.

Other revenue to the account includes private donations, the sale of resident wild ginseng harvest and Class A resident wild ginseng dealer licenses, sale of wild rice harvesting permits, and revenue from timber harvests in state natural areas.

Expenditures

The endangered resources account supports the inventory and management of endangered, threatened and certain non-game species and natural communities, as well as determinations on the status (rarity) of native plants and animals, coordinating research, surveys, and habitat projects and managing state natural areas. Examples of these projects include implementing a habitat conservation plan for the Karner blue butterfly, providing guidance needed to comply with endangered species laws, and the development and implementation of plans to protect and manage Wisconsin's biological diversity, including a large number of state natural areas. This work has led to several species' recoveries or reintroductions, including the trumpeter swan, bald eagle, and osprey. Table 23 identifies 2020-21 and 2021-22 revenue to, and expenditures from, the endangered resources account. The endangered resources account is authorized 9.0 positions in 2022-23, and total budgeted expenditures are \$966,900.

Funds from tribal gaming program revenue and the fish and wildlife account are allocated to fund a wildlife biologist position for work related to the reintroduction of the whooping crane to Wisconsin.

Table 23: Endangered Resources Account

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Revenue			
License Plate Sales	\$476,800	\$484,300	38.8%
Income Tax Check-Off	351,000	333,500	18.7
Donations	488,900	490,700	26.9
Other Revenue	<u>273,800</u>	<u>493,300</u>	<u>15.6</u>
Total	\$1,590,500	\$1,756,900	100.0%
Expenditures	\$1,113,100	\$750,700	

Wildlife officials on the Joint U.S./Canada Whooping Crane Recovery Team designated central Wisconsin (initially Necedah National Wildlife Refuge, but expanded to include Horicon National Wildlife Refuge and White River Marsh State Wildlife Area) to be the sites for reintroduction of a migratory flock of the endangered whooping crane to eastern North America. Releases of whooping cranes, either those led by ultralight planes or those released into the presence of adult whooping cranes, or both, has been completed each year since the fall of 2001.

Karner Blue Butterfly Habitat. 2007 Act 20 created a forestry account appropriation for the deposit of money received from fees paid by partners in the Karner blue butterfly habitat conservation plan, as well as money received from gifts, grants, and bequests to the plan to be used for plan administration and implementation. The appropriation is budgeted in the forestry account despite programming being administered by the NHC Bureau.

DNR administers the Karner blue butterfly habitat conservation plan under an agreement with the U.S. Fish and Wildlife Service (USFWS). The plan allows Wisconsin land owners to manage land inhabited by the federally endangered Karner blue butterfly, provided they follow certain guidelines to protect the species. Certain landowners whose land includes Karner blue butterfly habitat or whose management activities interfere with butterfly habitat are required to participate in the plan, while other landowners are encouraged to participate on a voluntary basis. Partners in the plan, such as utility companies and large private landowners, must pay a one-time entry fee of \$2,550. In fiscal year 2019-20, the Department received approximately \$7,800 in revenue from Karner blue butterfly gifts and fees.

Endangered Resources Damage Payments. Section 20.370(1)(fs) of the statutes defines the activities of the DNR endangered resources program as including "providing for wildlife damage control

or the payment of claims for damage associated with endangered or threatened species." As noted previously, under current law, if the gray wolf is on the federal endangered species list, DNR may use the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions to pay claims for damage associated with gray wolves. The Department may also utilize federal funds from a USFWS livestock demonstration grant for wolf depredation payments. Fiscal year 2021-22 wolf damage claims totaled approximately \$43,400, of which \$37,100 was paid from federal funding and the remainder from endangered resources funding sources (GPR).

Natural Resources Magazine Account

Revenue

The statutes authorize the Department to issue and distribute a magazine containing information on resource management and related subjects. The direct costs of the agency's quarterly publication, Wisconsin Natural Resources, are funded from subscription, single-copy and insert sales. The magazine is produced four times a year. The magazine carries no advertisements. The current subscription rates, including an annual \$1 shipping and handling fee, are \$8.97 for one year, \$15.97 for two years and \$21.97 for three years. The rates are intended to recover the magazine's production costs.

Conservation patron license holders receive an annual subscription to the magazine as part of the license. A portion of the revenue from the sale of patron licenses is deposited in the natural resources magazine account to reflect the number of subscriptions attributable to patron license holders.

In 2021, there were 84,800 magazine subscribers, including 56,400 conservation patron

subscriptions.

Expenditures

Account revenues support 1.0 permanent position and one limited-term employee within the agency's Office of Communication. In addition, revenues are also used to fund the printing and distribution of Wisconsin Natural Resources. Articles and photographs that appear in the magazine are contributed by DNR employees and persons outside of the agency, who do not receive direct compensation for their submissions.

Table 24 identifies revenue to, and expenditures from, the magazine account for 2020-21 and 2021-22. The magazine account is budgeted \$503,000 for 2022-23.

Table 24: Natural Resources Magazine Account

	2020-21 Actual	2021-22 Actual	2021-22 % of Total
Revenue			
Subscriptions	\$165,300	\$166,700	24.8%
Conservation Patron Allocation	487,800	505,700	75.3%
Insert Sales and Other Revenue	<u>8,400</u>	<u>-1,100</u>	<u>-0.2%</u>
Total	\$661,500	\$671,300	100.0%
Expenditures	\$478,600	\$484,200	

General Conservation Fund

Revenue

All of the accounts in the conservation fund receive investment income earned on the balance of the overall fund. DNR uses the monthly cash balance in each account of the conservation fund to distribute investment income to each of the accounts. The amount of investment income credited to each account is determined by an individual account's percentage of the overall cash balance in the conservation fund at the end of a given month.

In addition, revenue from hunter, boat, ATV, and snowmobile safety course fees and handling fees associated with license issuance are deposited in the conservation fund. Additionally, the fish and wildlife, forestry, parks, water resources, ATV, boat, and snowmobile accounts each contribute to the administration of the conservation fund. Each account's contribution to administrative subprograms is assessed based on the relative staff time spent on each account.

Expenditures

A number of expenditures are common to more than one account within the conservation fund. The amounts paid for these expenditures are intended to reflect the estimated share that each account's programs contribute to the overall expenditure. These expenditure categories include: (a) internal services; (b) external services; (c) division management, including enforcement and land program management; (d) facilities and lands operations; (e) endangered resources operations; (f) administrative facility repair and debt service; (g) aids in lieu of taxes; (h) rent and property maintenance; (i) taxes and assessments; (j) education and safety; and (k) handling fees. These expenditure categories may also receive funding from other sources, such as the general fund, environmental fund or federal revenues.

Table 25 identifies 2020-21 actual expenditures, 2021-22 estimated expenditures, and 2022-23 appropriated expenditures for these split-funded expenditure categories. In 2021-22, \$82 million was expended for these purposes out of total authorized conservation fund expenditures of \$270 million.

Internal Services. Funding provides for the overall management and direction of the Department as well as support services utilized by all of the programs within the Department. The Division of Internal Services includes the Secretary of the Department, management specialists, and support staff. Additionally, other support services provided include legal, financial and information technology

services; budget management; and field services such as inventory control, fleet management, and procurement. All accounts contribute to the Division of Internal Services, except the endangered resources and natural resources magazine accounts.

Human Resources. Human resources functions for DNR and most other state agencies are provided by the Division of Personnel Management (DPM) in the Department of Administration (DOA). These include state government-wide functions, such as establishing employee relations policies, as well as individual agency functions such as job posting and applicant screening. DOA is authorized to charge assessments for human resources services, payroll, and benefits to agencies.

External Services. Funds are provided for many of the major customer service needs of DNR, including hunting and fishing license sales, recreational vehicle registrations, environmental permits, and the customer service call and dispatch center. The program also staffs communication and education initiatives and the administration of several of the Department's local grant programs. The Department's liaisons to the Legislature, businesses and tribal, local, and federal governments are also part of this program. Management of the DNR regional offices record-keeping and internal auditing are also housed under this program.

Division Management. The fish and wildlife, forestry, and parks accounts all contribute funding to the management of the Division of Fish, Wildlife, and Parks. The budgetary subprogram referred to as Property and Recreation Management is housed in the Bureau of Parks and Recreation. The Bureau is responsible for recreational and property management, including managing and maintaining boat landings, campgrounds, trails and recreational facilities. In addition, the fish and wildlife, forestry, parks, water resources, boat registration, and ATV accounts contribute to the Division of Public Safety and Resource Protection (PSRP). The management staff of the DNR divisions is responsible for

Table 25: Split-Funded Appropriation Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2021-22 % of Total	2022-23 Staff
Internal Services	\$14,557,200	\$15,490,400	\$15,987,600	18.9%	97.27
External Services	8,380,100	9,050,100	8,957,000	11.1	76.42
Land Program Management	1,322,400	1,792,000	1,067,200	2.2	7.00
Law Enforcement	21,226,900	20,969,600	22,184,000	25.6	164.38
Facilities, Lands, and Property Management	12,273,800	11,506,700	13,541,400	14.1	112.10
Natural Heritage Conservation	963,100	1,162,200	1,204,700	1.4	10.25
Administrative Facility Repair and Debt Service	1,919,400	1,889,500	6,511,400	2.3	0.00
Aids in Lieu of Taxes	7,201,100	7,082,100	7,350,100	8.7	0.00
Resource Acquisition and Development	5,219,700	5,383,500	1,261,500	6.6	0.00
Rent and Property Maintenance	3,013,700	3,200,900	2,990,600	3.9	0.00
Taxes and Assessments	58,700	81,800	297,000	0.1	0.00
Education and Safety	270,500	177,900	337,600	0.2	0.00
Handling Fees	1,562,500	1,853,500	152,500	2.3	0.00
Reservation Fees	<u>2,596,700</u>	<u>2,217,300</u>	<u>1,250,000</u>	<u>2.7</u>	<u>0.00</u>
Total Expenditures	\$80,565,800	\$81,857,500	\$83,092,600	100.0%	467.42

developing and implementing policy for their overall divisions. Division management staff includes the division administrators, deputy administrators, and regional management.

Law Enforcement. The PSRP Division is responsible for investigation and enforcement of state laws regarding fish and wildlife, motorized recreation and environmental quality water regulation and shoreland zoning, as well as for ensuring public safety at DNR recreational properties. The fish and wildlife, forestry, parks, water resources, boat, snowmobile, and ATV/UTV accounts each contribute funding to PSRP.

DNR law enforcement personnel may respond to incidents in coordination with other law enforcement agencies. These activities are performed primarily by conservation wardens whose enforcement authority varies depending on the type, location and severity of the violation. Conservation wardens share responsibilities with park superintendents and forest rangers for public conduct on state lands. When requested, wardens may assist local police and are authorized to respond when any crime is committed in their presence.

In 2021-22, a total of 10,888 natural resources

citations, including hunting, fishing, and other conservation-related violations, outdoor recreation, and environmental violations, were issued by all law enforcement agencies, including 8,427 citations issued by DNR wardens, park and forest rangers, and other DNR staff.

Prior to the 2017 department reorganization, credentialed law enforcement personnel were housed in several program bureaus, including those responsible for southern forests, parks, and fish and wildlife management. The reorganization transferred law enforcement functions to a new bureau. This included eliminating credentialed park rangers and making wardens responsible for patrolling large geographic areas, including state parks. However, in spring, 2019, DNR restored some parks-based rangers, including 20 law enforcement personnel to be stationed in nine high-traffic parks.

Research. As a part of the DNR reorganization under 2017 Act 59, the Bureau of Integrated Science Services was eliminated and 37.0 research staff positions were transferred to the bureau of their corresponding area of research, such as Wildlife Management, Natural Heritage Conservation, Fisheries Management, and Water Quality. Other Science Services positions related to environmental

science services (laboratory certification, operator certification, laboratory services), as well as social science and economics functions, transferred to the Bureau of Environmental Analysis and Sustainability, while management positions transferred to the External Services Leaders program.

The 2017 reorganization was intended to consolidate functions and according to the DNR, this decentralized approach to research was intended to better align research work with DNR program needs and priorities. Of the 37.0 positions transferred from the Integrated Science Services Bureau, 14 were transferred to the Division of Fish, Wildlife and Parks. These scientists work in the Office of Applied Science (OAS), which coordinates scientific planning and operations between bureaus.

Natural Heritage Conservation. The fish and wildlife and forestry accounts contribute to the Natural Heritage Conservation Bureau in the Division of Fish, Wildlife, and Parks to support the Bureau's ecological inventory and monitoring (EIM) program and management of the aquatic and terrestrial resources information system. The Bureau works with a variety of stakeholders to identify, protect, and manage native plant and animal species.

Administrative Facility Repair and Debt Service. Funding is budgeted to maintain DNR buildings on state-owned properties and to finance the debt service on bonds used to pay for the construction of certain buildings. All accounts contribute to administrative facility repair and maintenance, except the endangered resources and natural resources magazine accounts.

Aids in Lieu of Property Taxes. DNR provides aids to cities, villages or towns in lieu of property taxes for DNR-owned land within each municipality, budgeted at \$17,222,200 in 2022-23 (\$9,872,100 GPR and \$7,350,100 SEG). Segregated funds come primarily from the forestry account, but also from the fish and wildlife and parks accounts.

Payments vary depending on when the land was purchased. The aid payment for land purchased prior to July 1, 1969, is \$3.50 per acre. For land purchased after July 1, 1969, and through December 31, 1991, payments are based on the statewide average property tax rate for municipal, county and school taxes for the tax year after purchase applied to the land's assessed value. For this latter category of land, each year after the initial year the payment is reduced by 10% of the first year amount until the 10th year or until a payment of \$3.50 per acre is reached.

For land the Department purchased after December 31, 1991, DNR generally pays each municipality an amount to approximate the tax that would be due on the estimated value of the property at the time it was purchased, adjusted annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. The municipality that receives the payment from DNR pays each taxing jurisdiction a proportionate share of the payment, based on its levy. The statutes require 50% of payments to be made from the forestry account, with 50% from GPR.

Resource Acquisition and Development. Funds from the fish and wildlife, forestry, and parks accounts are utilized for land acquisition, development, and improvement of fish refuges and game refuges. In addition, funds from the fish and wildlife, forestry, and parks accounts are utilized for the payment of principal and interest costs incurred in acquiring, constructing, developing, enlarging, or improving state recreation facilities and state fish hatcheries, and the fish and wildlife account is utilized to pay debt service for a land acquisition program that was a precursor to the stewardship program. In addition, funds from the fish and wildlife, forestry, parks, water resources, boat registration, ATV, and snowmobile accounts are utilized for the acquisition, development, and construction costs of new facilities and maintenance costs of existing buildings within the respective programs. For example, funding has been used to renovate several DNR service centers.

Taxes and Assessments. Taxes and assessments levied against DNR are paid in part from the fish and wildlife, forestry, and parks accounts. These assessments most commonly occur when a local government undertakes an infrastructure improvement that also affects DNR property, such as the extension of sewer lines from Baraboo to Devil's Lake State Park. The locality then assesses DNR some amount for the cost of the improvement.

Rent and Property Maintenance. Two continuing appropriations are supported by all revenues received for the rental of DNR property or equipment by members of the public or other agency staff. Funds are used for the maintenance or replacement of the property or equipment. This may include shared office space payments, and logging or other heavy equipment use.

Education and Safety. Revenue from hunter safety, boat safety, ATV safety, and snowmobile safety course fees is deposited in this appropriation in the account corresponding to the safety course (fish and wildlife, boat registration, ATV, and snowmobile accounts). Expenditures are then made from each account to support operation of the safety education courses, such as the costs of supplies, copying, and instructor mileage.

Handling Fees. Revenue from a \$3 handling fee is used to cover the costs associated with issuing licenses that are requested by mail or purchased on the Internet. The fee is intended to cover credit transaction, mailing, and personnel costs that are necessary to process the credit transactions.

Non-Budget Accounts

The Department maintains several non-budget segregated revenue accounts, managed separately from the nine accounts of the conservation fund. These include insurance loss and recovery, certain

gifts and donations, and equipment pool operations. The largest of these is the equipment and vehicle pool account, made up primarily of the Department's fleet operations.

A fleet account is maintained for the purchase, use, and maintenance of cars, trucks, and heavy equipment. The Department's fleet operations are managed centrally through a segregated revenue appropriation. 2013 Act 20 modified the equipment pool operations appropriation to include the sale of, and for costs of, fire control equipment. Fleet costs including vehicle depreciation, fuel, oil, repairs, insurance, and administrative costs are charged to the appropriation, and then recovered through chargebacks to programs.

When DNR staff use a fleet vehicle, their program (such as law enforcement, wildlife management, or forestry) is charged a fleet usage rate, which consists of a per-mile rate and a monthly rate. Fleet rates vary depending on the vehicle class (such as car, light truck or heavy truck). The rates take into account increases in fuel costs as well as inflation rates based on U.S. Department of Energy estimates and the CPI, as well as the fleet balance. The fleet account also receives revenue from the sale of assets such as used vehicles.

The state may recover annual costs of operating a fleet, including depreciation and the gain or loss on the sale of assets. The fleet account does not recover the full costs of capital expenditures (vehicle purchases) in the year they are incurred; therefore, the account carries a cash deficit. For example, if the fleet account were to purchase a heavy truck at a cost of \$50,000, and the vehicle was projected to last for 15 years, the account would recover the annual depreciated value of the vehicle from the programs, plus other such operating costs for maintenance and fuel. Therefore, under s. 20.903(2)(b) of the statutes, the account is allowed to carry a cash deficit as long as the undepreciated (net book) value of fleet assets exceeds the cash deficit. Table 26 shows the condition of the non-budget accounts.

Table 26: Non-Budget Accounts

	2020-21 Actual	2021-22 Actual
Opening Balance	-\$12,511,100	-\$13,011,600
Revenue		
Equipment and Vehicle Pool	\$10,366,600	\$10,139,800
Promotions and Publications	-	-
Gifts and Donations	929,600	2,072,900
Other	<u>1,958,300</u>	<u>1,701,200</u>
Total Revenues	\$13,254,500	\$13,913,900
Expenditures		
Equipment and Vehicle Pool	\$10,279,300	\$9,411,600
Promotions and Publications	-	-
Gifts and Donations	1,617,800	3,194,900
Other	<u>1,857,900</u>	<u>1,721,700</u>
Total Expenditures	\$13,755,000	\$14,328,200

Appendices

Following are several appendices, which provide additional information about the conservation fund.

- Appendix I shows estimates of the overall condition statement for the conservation fund.
- Appendix II describes the current fees assessed for hunting and fishing licenses and permits and the total number sold during 2021-22.
- Appendix III identifies vehicle admission fees and camping fees for state park and forest properties.
- State parks and recreation areas and their locations are shown in Appendix IV.
- Appendix V identifies the current fees assessed for boat registration.

APPENDIX I

Conservation Fund Condition Statement 2021-22 and 2022-23

	Fish and Wildlife	Forestry	Parks	Water Resources	Boat Registration	All-Terrain Vehicle	Off-Highway Motorcycle	Snowmobile	Endangered Resources	Natural Resources Magazine	Non-Budget Accounts	Total Conservation Fund
Actual 2021-22												
Opening Balance	\$45,120,000	\$63,701,000	\$15,218,600	\$19,426,800	\$12,420,200	\$13,633,000	\$139,200	\$14,662,400	\$2,808,300	\$1,663,800	-\$13,011,700	\$175,781,600
Revenue	70,709,200	134,933,100	30,363,100	13,217,500	7,194,200	10,434,100	215,400	12,276,200	1,756,900	671,300	13,913,900	295,681,200
Expenditures	<u>80,523,200</u>	<u>112,645,900</u>	<u>25,624,000</u>	<u>12,133,600</u>	<u>6,447,900</u>	<u>9,386,200</u>	<u>29,000</u>	<u>11,451,800</u>	<u>750,700</u>	<u>484,200</u>	<u>14,328,200</u>	<u>273,804,700</u>
Closing Cash Balance	\$35,306,000	\$85,988,200	\$19,957,700	\$20,510,700	\$13,166,500	\$14,680,900	\$325,600	\$15,486,800	\$3,814,500	\$1,850,900	-\$13,426,000	\$197,658,100
Budgeted 2022-23												
Opening Balance	\$35,306,000	\$85,988,200	\$19,957,700	\$20,510,700	\$13,166,500	\$14,680,900	\$325,600	\$15,486,800	\$3,814,500	\$1,850,900	-\$13,426,000	\$197,658,100
Estimated Revenue	70,700,000	140,300,000	31,000,000	13,201,900	7,300,000	10,600,000	150,000	12,500,000	1,800,000	700,000	14,200,000	302,416,900
Budgeted Expenditures	<u>80,534,300</u>	<u>122,481,600</u>	<u>26,944,900</u>	<u>13,931,100</u>	<u>6,606,000</u>	<u>9,588,000</u>	<u>60,100</u>	<u>13,635,500</u>	<u>966,900</u>	<u>503,000</u>	<u>14,300,000</u>	<u>289,551,440</u>
Closing Cash Balance	\$25,471,700	\$103,806,600	\$24,012,800	\$19,781,500	\$13,860,500	\$15,692,900	\$415,500	\$14,351,300	\$4,647,600	\$2,047,900	-\$13,526,000	\$210,523,600
Encumbrances and Continuing Balances*	\$25,608,000	\$19,075,400	\$1,733,000	\$18,831,900	\$305,800	\$6,710,000	\$36,700	\$13,698,200	\$3,814,600	\$1,850,900	-\$12,858,400	\$78,806,100
Available Balance	-\$136,300	\$84,731,200	\$22,279,800	\$949,600	\$13,544,700	\$8,982,900	\$378,800	\$653,100	\$833,000	\$197,000	-\$667,600	\$131,717,500

*Amounts encumbered, but not yet expended, and balances in continuing appropriations that may only be used for the statutorily authorized purposes. Balances are not available for general account expenditures.

APPENDIX II

Major Hunting and Fishing License Fees and Fiscal Year 2021-22 Sales

	Current Fee	2021-22 Licenses Sold	2021-22 License Revenue
Resident Hunting			
Small Game	\$18	64,668	\$1,165,000
Senior Small Game	9	16,243	147,000
Youth Small Game	9	5,354	49,000
Deer	24	349,785	8,395,000
Youth Deer	20	35,142	703,000
Bonus Deer	12	127,324	1,528,000
Elk	49	4	1,000
Class A Bear	49	8,563	420,000
Wolf	49	-	-
Archery	24	195,088	4,683,000
Youth Archery	20	11,737	235,000
Wild Turkey	15	85,527	1,283,000
Extra Turkey Tag	10	69,222	693,000
Trapping	20	4,325	87,000
Youth Trapping	10	155	2,000
Nonresident Hunting			
Annual Small Game	\$85	7,030	\$598,000
Five-day Small Game	55	1,635	90,000
Deer	160	26,738	4,279,000
Bonus Deer	20	11,859	238,000
Class A Bear	251	496	125,000
Wolf	251	-	-
Archer	160	11,800	1,888,000
Wild Turkey	60	4,372	263,000
Extra Turkey Tag	15	4,830	73,000
Furbearing Animal	160	102	17,000
Trapping	150		
Hunting Stamps			
Pheasant	\$10	33,722	\$338,000
Waterfowl	12	51,893	621,500
Wild Turkey	5.25	96,359	506,000
Fishing Stamps			
Inland Trout	\$10	164,883	\$1,649,000
Great Lakes Trout and Salmon	10	141,004	1,411,000
Two-day Great Lakes Fishing	14	23,637	331,000
Two-day Inland Lake Trout	14	127	2,000

APPENDIX II (continued)

Major Hunting and Fishing License Fees and Fiscal Year 2021-22 Sales

	Current Fee	2021-22 Licenses Sold	2021-22 License Revenue
Resident Multiple Licenses			
Conservation Patron	\$165	62,445	\$10,304,000
Junior Patron	75	3,949	297,000
Sports License	60	44,398	2,664,000
Junior Sports	35	6,157	216,000
Disabled Veteran Rec Card	7	1,308	10,000
Nonresident Multiple Licenses			
Conservation Patron	\$600	321	\$193,000
Junior Patron	77	703	55,000
Sports License	275	824	227,000
Junior Sports	36	2,812	102,000
Resident Fishing			
One-day	\$8	10,319	\$83,000
Annual	20	398,976	7,980,000
Senior Annual	7	153,580	1,076,000
Youth Annual	7	11,207	79,000
Spousal	31	90,081	2,793,000
Disabled	7	7,657	54,000
Disabled Veteran	3	3,140	10,000
Sturgeon Spearing	20	12,580	252,000
Sturgeon Hook and Line	20	45,227	905,000
Nonresident Fishing			
<i>Individual</i>			
One-day	\$10	58,799	\$588,000
Annual	50	83,864	4,194,000
Fifteen-day	28	24,298	681,000
Four-day	24	50,208	1,205,000
<i>Family</i>			
Annual	65	31,035	\$2,018,000
Fifteen-day	40	11,621	465,000
Sturgeon Spearing	65	465	31,000
Sturgeon Hook and Line	50	614	31,000

*Includes Elk Applications, which were lotteried and sold for \$10.

Note: Number of licenses sold does not include refunds and corrections made by DNR customer service. Therefore revenues are not perfectly correlated to total sales numbers.

APPENDIX III

Current State Park, Forest, Recreation Area, and Trail Property Campsite Fees Summer Resident Rates*

State Park, Forest, Recreation Area or Trail Property	Weekday Camping (Per site per night)		Weekend Camping (Per site per night)	
	Site Only	With Elec.	Site Only	With Elec.
Amnicon Falls State Park	\$16	N/A	\$18	N/A
Big Bay State Park	20	\$30	22	\$32
Big Foot Beach State Park	15	28	20	30
Black River State Forest	18	28	18	28
Blue Mound State Park	15	28	18	30
Brule River State Forest	16	N/A	16	N/A
Brunet Island State Park	18	28	20	30
Buckhorn State Park	15	28	20	32
Chippewa Moraine State Recreation Area	15	N/A	16	N/A
Copper Falls State Park	20	30	22	32
Council Grounds State Park	15	28	20	30
Devil's Lake State Park	20	35	22	37
Elroy Sparta State Trail	15	N/A	16	N/A
Flambeau River State Forest	16	26	16	26
Glacial Drumlin State Trail (Sandhill Station)	15	N/A	16	N/A
Governor Dodge State Park	20	30	20	30
Governor Earl Peshtigo River State Forest	16	N/A	18	N/A
Governor Knowles State Forest	16	26	16	26
Governor Thompson State Park	16	28	18	30
Harrington Beach State Park	18	30	20	32
Hartman Creek State Park	18	30	20	30
High Cliff State Park	20	35	20	35
Interstate State Park	15	28	20	30
Kettle Moraine State Forest - Lapham Peak Unit	18	N/A	20	N/A
Kettle Moraine State Forest - Northern Unit	18	28	20	30
Kettle Moraine State Forest - Pike Lake Unit	18	28	20	30
Kettle Moraine State Forest - Southern Unit	18	28	20	30
Kinnickinnic State Park	20	N/A	20	N/A
Kohler-Andrae State Park	20	35	20	35
Lake Kegonsa State Park	20	30	22	32
Lake Wissota State Park	15	28	20	30
Merrick State Park	15	26	16	30
Mill Bluff State Park	15	26	16	28
Mirror Lake State Park	20	30	22	32

APPENDIX III (continued)

**Current State Park, Forest, Recreation Area, and Trail Property Campsite Fees
Summer Resident Rates***

State Park, Forest, Recreation Area or Trail Property	Weekday Camping (Per site per night)		Weekend Camping (Per site per night)	
	Site Only	With Elec.	Site Only	With Elec.
Nelson Dewey State Park	\$15	\$26	\$16	\$28
New Glarus Woods State Park	15	26	18	28
Newport State Park	20	N/A	20	N/A
Northern Highland American Legion (NHAL) State Forest - Modern Campsites	20	30	20	30
Northern Highland American Legion (NHAL) State Forest - Rustic Campsites	16	N/A	16	N/A
Pattison State Park	20	30	22	32
Peninsula State Park	20	35	22	37
Perrot State Park	15	28	20	30
Point Beach State Forest	20	30	22	32
Potawatomi State Park	18	30	20	30
Richard Bong State Recreation Area	15	28	18	30
Roche-A-Cri State Park	15	26	16	28
Rock Island State Park	20	N/A	20	N/A
Rocky Arbor State Park	15	26	20	30
Straight Lake State Park	15	N/A	18	N/A
Tower Hill State Park	15	N/A	16	N/A
Wildcat Mountain State Park	15	28	20	30
Willow River State Park	20	35	20	35
Wyalusing State Park	18	30	18	30
Yellowstone Lake State Park	15	28	20	30

Per reservation

Reservation Fee	\$7.75
Reservation Cancellation fee	\$5.00
Fee for Changing Reservation Site or Dates**	\$5.00

*Nonresident rates are \$5 higher than resident rates for all sites.

**Campers may change the beginning date of their reservation or shorten their reservation, as long as least one day of the stay remains the same. To extend a stay or camp at a different time, a person must cancel the original reservation and make a new one.

Note: An additional \$5 fee is charged for anyone who fails to pay the fee before using the campsite if a self-registration station is available.

APPENDIX IV

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	County	Total Acres
Parks		
Amnicon Falls	Douglas	826
Aztalan	Jefferson	172
Big Bay	Ashland	2,517
Big Foot Beach	Walworth	271
Blue Mound	Iowa	1,153
Brunet Island	Chippewa	1,297
Buckhorn	Juneau	4,021
Copper Falls	Ashland	3,582
Council Grounds	Lincoln	512
Cross Plains	Dane	157
Devil's Lake	Sauk	9,784
Governor Dodge	Iowa	5,344
Governor Nelson	Dane	422
Governor Thompson	Marinette	2,974
Harrington Beach	Ozaukee	714
Hartman Creek	Waupaca	1,464
High Cliff	Calumet	1,184
Interstate	Polk	1,330
Kinnickinnic	Pierce	1,278
Kohler-Andrae	Sheboygan	964
Lake Kegonsa	Dane	343
Lake Wissota	Chippewa	1,062
Lakeshore	Milwaukee	33
Lizard Mound ¹	Washington	31
Merrick	Buffalo	322
Mill Bluff	Monroe	1,600
Mirror Lake	Sauk	2,209
Natural Bridge	Sauk	530
Nelson Dewey	Grant	763
New Glarus Woods	Green	419
Newport	Door	2,373
Pattison	Douglas	1,521
Peninsula	Door	3,827
Perrot	Trempealeau	1,270
Potawatomi	Door	1,221
Rib Mountain	Marathon	1,563
Roche-A-Cri	Adams	492
Rock Island	Door	912
Rocky Arbor	Sauk	264
Straight Lake ²	Polk	1,666
Tower Hill	Iowa	77
Whitefish Dunes	Door	864
Wildcat Mountain	Vernon	3,770
Willow River	St. Croix	2,918
Wyalusing	Grant	2,628
Yellowstone Lake	Lafayette	842

¹ Established as a state park April, 2022.

² Use of Straight Lake State Park is limited to foot traffic only. Boats may be carried in for fishing.

APPENDIX IV (continued)

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	County	Total Acres
State Recreation Areas		
Baraboo Hills	Sauk	3,258
Browntown-Cadiz Springs	Green	644
Capital Springs ³	Dane	387
Chippewa Moraine	Chippewa	3,735
Fisher Creek ⁴	Manitowoc	123
Hoffman Hills	Dunn	707
Menominee River	Marinette	4,766
Richard Bong	Kenosha	4,534
Sauk Prairie	Sauk	3,391
DNR-Owned and Independently Managed Properties		
Belmont Mound ⁵	Lafayette	274
Copper Culture ⁶	Oconto	67
Heritage Hill ⁷	Brown	55
Lost Dauphin ⁸	Brown	19

Property	Counties	Miles	Acres
State Trails			
400*	Juneau, Sauk	22	409
Ahnapee	Door, Kewaunee	48	604
Badger*	Dane, Green	40	524
Bearskin*	Oneida	26	594
Buffalo River*	Buffalo, Eau Claire, Jackson, Trempealeau	36	449
Capital City ⁹	Dane	10	-
Cattail	Barron, Polk	18	228
Chippewa River*	Dunn, Eau Claire, Pepin	40	320
Devil's River	Brown, Manitowoc	15	280
Eisenbahn	Fond du Lac, Washington	24	309
Elroy-Sparta*	Juneau, Monroe	34	642
Fox River	Brown, Calumet	25	294
Friendship	Calumet	4	10
Gandy Dancer ¹⁰	Burnett, Douglas, Polk	93	825
Glacial Drumlin*	Dane, Jefferson, Waukesha	54	1,002
Great River*	La Crosse, Trempealeau	24	256
Great Sauk	Sauk	11	105
Green Circle ¹¹	Portage	31	-
Hank Aaron*	Milwaukee	17	65
Hillsboro	Juneau, Vernon	4	66
La Crosse River*	La Crosse, Monroe	23	361
Mascoutin Valley	Fond du Lac, Green Lake, Winnebago	21	45
Military Ridge*	Dane, Iowa	41	512
Mound View	Grant, Lafayette	7	101
Mountain-Bay	Brown, Marathon, Shawano	85	1,134
Newton Blackmour	Outagamie	23	293
Nicolet	Florence, Forest, Oconto	89	1,300
Oconto River	Oconto	8	90

APPENDIX IV (continued)

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	Counties	Miles	Acres
State Trails (continued)			
Old Abe	Chippewa	22	255
Pecatonica	Lafayette	10	117
Red Cedar*	Dunn	15	427
Saunders	Douglas	12	207
Stower Seven Lakes	Polk	13	177
Sugar River*	Green	23	265
Tomorrow River	Portage, Waupaca	30	374
Tuscobia ¹²	Barron, Price, Sawyer, Washburn	75	1,086
White River	Racine, Walworth	19	370
Wild Goose	Dodge, Fond du Lac	34	423
Wild Rivers	Barron, Douglas, Washburn	90	1,156
Wiouwash	Outagamie, Shawano, Waupaca, Winnebago	50	283
Wolf River	Forest, Langlade	38	571

* Trails owned and wholly operated by the state.

¹ Established as a state park April, 2022.

² Use of Straight Lake State Park is limited to foot traffic only. Boats may be carried in for fishing.

³ Operated by Dane County

⁴ Operated by Manitowoc County

⁵ Operated by the Belmont Lions Club

⁶ Operated by the Oconto County Historical Society

⁷ Operated by Heritage Hill Corporation

⁸ Operated by the Town of Lawrence

⁹ Owned and operated by Dane County

¹⁰ Located partially in Minnesota

¹¹ Owned and operated by Portage County

¹² Part of the Tuscobia is operated by county government, part by the state.

APPENDIX V

Boat Registration Fees (Valid for Three Years)

Registration	Current Fee
Non-Motorized	
Volunteer	\$11.00
Sailboat 12' to 16'	17.00
Sailboat over 16'	22.00
Motorized	
Under 16'	\$22.00
16' to 26'	37.00
26' to 40'	65.00
Over 40'	105.00
Fleet	
Fleet certification fee*	\$27.00
Non-Motorized Fleet	
Volunteer	\$5.50
Sailboat over 12' and under 16'	8.50
Sailboat over 16'	13.50
Motorized Fleet	
Under 16'	\$11.00
16' to 26'	21.00
26' to 40'	35.00
Over 40'	55.00
Transfer and Replacement Fees	
Registration Transfer	\$3.75
Certificate or Decal Replacement	2.50
Dealer/Manufacturer Fee	\$75.00

Notes: An additional \$5 title fee is added for certain new or transferred boat registrations.
Voluntarily registered boats may include canoes, kayaks, duck skiffs and other human-powered boats.

*The fleet certification fee is applied to people who own and register three or more boats, and is paid in addition to the per-boat fee shown. The fee is also required with a renewal. As shown in the table, the per-boat fleet registration fee is equal to 50% of the nonfleet registration fee.