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AN EVALUATION

*Funding Fish and Wildlife  
Programs*

*Department of Natural Resources*

98-9

LEGISLATIVE AUDIT BUREAU



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July 1998

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State of Wisconsin \

LEGISLATIVE AUDIT BUREAU



July 1, 1998

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Senator Mary A. Lazich and  
Representative Carol Kelso, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator Lazich and Representative Kelso:

We have completed an evaluation of the Department of Natural Resources' expenditures that support Wisconsin's fish and wildlife programs. In fiscal year (FY) 1996-97, the Department spent \$81.2 million on fish and wildlife activities. The majority of expenditures, 78.9 percent, were made from the Fish and Wildlife Account, which is primarily funded by fishing and hunting user fees. Although Wisconsin is not unique in its use of user fees to fund fish and wildlife programs, it depends on these fees to a larger extent than most other states.

Because the Department uses funds from the Fish and Wildlife Account for many activities, hunters and anglers have been concerned about whether the fees they pay are used exclusively for hunting and fishing activities, or whether they are used for more broad-based environmental programs. The Department's accounting systems do not allow revenues from specific licenses, such as deer hunting licenses, to be linked directly with particular expenditures. Nevertheless, we could determine that of the \$50.4 million in user fees spent in FY 1996-97, 39.7 percent primarily benefited hunters and anglers; 35.3 percent benefited multiple users, who included but were not limited to hunters and anglers; 23.0 percent was used to finance a portion of the Department's overhead costs; and 2.0 percent was spent on activities that did not directly support hunting and fishing opportunities. In addition to expenditures supported by user fees, the Department spent \$11.3 million from sources other than user fees on activities that primarily benefited hunters and anglers, and \$18.7 million from other sources on activities that benefited multiple users.

The Department has substantial flexibility in how it spends fish and wildlife funds. This flexibility has led some to question the Department's accountability to the Legislature and hunters and anglers, whose fees fund most program costs. We have included recommendations to improve the Department's reporting methods through the development of appropriate performance measures and the reporting of expenditures in the context of progress toward meeting performance goals.

We appreciate the courtesy and cooperation extended to us by staff of the Department of Natural Resources. A response from the Department is Appendix VII.

Respectfully submitted,

Janice Mueller  
State Auditor

JM/PS/lw

## SUMMARY

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Wisconsin has relied primarily upon revenue generated from the sale of hunting and fishing licenses to support its fish and wildlife programs. During legislative deliberations on proposals for fee increases that were enacted by 1997 Wisconsin Act 1, a number of questions were raised about the programs funded by the Department of Natural Resources' Fish and Wildlife Account, which is the repository of license fee revenue. Of particular concern were the relationship between hunting and fishing fees and the amount spent on related programs; how the Department allocates funds to its various programs; and whether additional sources of revenue other than hunting and fishing license fees could fund fish and wildlife activities.

In fiscal year (FY) 1996-97, the Department received \$83.7 million in revenue to fund fish and wildlife activities. Fifty-nine percent of that amount, \$49.3 million, came from user fees paid by hunters and anglers, including:

- fees from hunting and fishing licenses sold to individual hunters and anglers; licenses sold for commercial fishing and clamming activities, bait dealing, wild rice harvesting, and operating private game farms and fish hatcheries; and licenses sold to taxidermists;
- fees from hunting and fishing stamps, which must be purchased in addition to regular licenses in order to hunt or fish certain species, including waterfowl, wild turkey, pheasant, inland water trout, and Great Lakes trout and salmon; and
- a wildlife damage surcharge of \$1 on all hunting licenses and \$2 on the conservation patron license, which allows individuals to hunt and fish a number of game species, to fund payments to counties under the wildlife damage abatement and claims programs, which provides payments to farmers for crop damage related to certain game species, such as deer and geese.

In addition, the Legislature authorizes the issuance of general obligation bonds to fund both land purchases through the Stewardship program and large capital projects such as the construction of fish hatcheries.

Supplemental funding is also provided through federal grants; general purpose revenue (GPR); program revenue; and gifts and grants.

In FY 1996-97, the Department spent \$81.2 million in state and federal funds, including debt service, on fish and wildlife-related programs. Of this total, \$4.6 million, or 5.6 percent, was GPR. Fish and wildlife program funding supported 785.8 full-time equivalent employees and at least 850 limited-term employees. As shown in the following table, funds were used for a variety of purposes.

**Fish and Wildlife-Related Expenditures by Activity**  
FY 1996-97

	<u>Expenditures</u>	<u>Percentage of Total Expenditures</u>
Resource management and education	\$33,723,451	41.5%
Habitat development and land acquisition	22,550,974	27.8
Administration	13,505,687	16.6
Research	4,269,534	5.3
Debt service	4,247,665	5.2
Activities not directly supporting hunting or fishing	1,815,626	2.2
Other	<u>1,100,552</u>	<u>1.4</u>
<b>Total</b>	<b>\$81,213,489</b>	<b>100.0%</b>

The Department has not created a single fish and wildlife program; rather it considers numerous activities performed by staff in nine separate bureaus as related to fish and wildlife and, therefore, eligible for funding by user fees. The Department is not statutorily restricted in its use of these fees. Consequently, hunters and anglers have long been concerned whether their fees are used directly to enhance game populations, or more broadly to improve the environment for others who enjoy the outdoors but do not purchase hunting and fishing licenses, or for administrative purposes.

These concerns about use of license fees have been increased by several of the Department's decisions in recent years. For example, the Department planned to fund a buyout of commercial fishing licenses on Lake Superior with hunting and fishing license fee revenues until it reversed this decision in the face of public and legislative opposition. In addition, a major reorganization of the Department begun in 1997 has raised additional concerns about the ability of those outside of the



Department to track how license fees are spent. We analyzed available documentation on the Department's expenditures and found that in FY 1996-97, \$50.4 million in user fees was used for activities that benefited not only hunters and anglers, but other users of natural resources as well. Of the activities funded, we found that:

- \$20.0 million, or 39.7 percent of expenditures funded by user fees, supported activities that primarily benefited hunters and anglers, such as managing game populations, preserving fish habitat, and conducting ecological assessments and evaluations of game species;
- \$17.8 million, or 35.3 percent of expenditures funded by user fees, supported activities that benefited multiple users, such as facilities and lands maintenance and wildlife education;
- \$11.6 million, or 23.0 percent of expenditures funded by user fees, financed a portion of the Department's overhead costs; and
- \$1.0 million, or 2.0 percent of expenditures funded by user fees, supported activities that did not directly support game species, such as work on endangered resources and providing assistance to other bureaus for activities related to a variety of regulatory functions.

While a significant portion of user fees is spent on activities that benefit multiple users rather than hunters and anglers exclusively, the Department also spends non-user fee revenues, including GPR and federal aid, on fish and wildlife activities.

On activities that primarily benefit hunters and anglers, the Department spent an additional \$11.3 million that included \$4.7 million for game population management and \$2.4 million for game species research. In addition, the Department spent \$18.7 million from other revenue sources on activities that benefited hunters and anglers as well as other individuals. These funds supported land acquisition, facilities and land maintenance, and capital development projects.

The Department is able to allocate fishing and hunting license fees as it has done because it faces few statutory restrictions on the use of the fees, and its legislatively approved budget contains most funds in a single appropriation. For most of the \$49.3 million in user fee revenue received in FY 1996-97, statutes only prohibit license fees from being used for purposes other than provided for by the Department. Only \$2.6 million in

revenue from the sale of stamps and two-day Great Lakes fishing licenses has explicit statutory restrictions on its use.

Understanding the Department's flexibility provides a useful context for assessing the level of funding currently allocated to individual activities. For example, in February 1998, the Department issued a report indicating Wisconsin ranked 49th among the 50 states in the number of wardens based on the state's population. As a result, the Legislature authorized an additional 18 conservation wardens, of which 17 are funded by GPR and 1 by segregated revenue, in 1997 Wisconsin Act 237.

Although the number of wardens in Wisconsin is lower than in most other states, the total amount of resources Wisconsin devotes to fish and wildlife activities is more consistent with the overall resource allocation of other states. Wisconsin's FY 1997-98 fish and wildlife budget, excluding large capital projects, is \$70.6 million, compared to a national average of \$35.7 million. While Wisconsin's fish and wildlife resources are used more heavily than many other states', expenditures are similar to national averages, even when adjusted for the extent of their use by residents and tourists. For example, for each state's current budget year, the national median amount budgeted per hunter and angler was \$30.44, while the amount budgeted by Wisconsin was \$33.50.

Constituent groups and legislators have expressed concern that insufficient information has been available about how funds are allocated among the various fish and wildlife-related activities, leading to questions about the Department's accountability over the use of these funds. While answers to such questions are typically provided through an agency's financial accounting systems or other program and management reports, the Department's internal reporting systems have not been used for such accountability purposes.

The Department's financial reporting system meets its needs for processing financial transactions but has not been used to readily provide information on program activities, such as which sources of revenue fund which types of activities. The difficulty of obtaining such information is exacerbated by the Department's practice of making large numbers of financial transfers at the end of the year that reallocate costs incurred throughout the year from one account or funding source to another. For example, at the end of FY 1996-97, the Department made 189 transfers from the Fish and Wildlife Account that moved \$29.4 million in expenditures to other accounts. Tracking these transfers is further complicated by the Department's practice of grouping numerous expenditures for several different activities within a single transfer.

Although not inappropriate from a financial accounting perspective, this practice raises concerns that when non-license fee revenue is insufficient to cover related expenditures, some expenditures will remain charged to the Fish and Wildlife Account, where they will be covered by license

fees. For example, in FY 1996-97, hunting and fishing license revenue was used to support \$556,959 in recreational boating enforcement and \$181,123 in endangered resource projects, such as developing habitat for prairie chicken, swan, and tern populations. Similarly, while the Department's system for recording staff time can provide significant detail about time and costs associated with some activities, it also categorizes over 22 percent of staff time, which equates to over \$9 million in expenditures, to a general category called "basic program services" which gives little indication of the activities conducted or which constituencies were served.

Information about program activity and performance that is useful for accountability is also often available in agency planning documents and other management reports. However, while the Department conducts considerable planning for various projects and for specific properties and individual species, these efforts have not been fully integrated to provide the Legislature or the public with a comprehensive understanding of what the Department plans to accomplish and how resources will be allocated among its various goals. For example, while the Department prepares numerous planning documents for specific properties, such as the Dells of the Wisconsin River State Natural Area Management Plan, these plans are not directly linked to actual expenditure data that could inform the Legislature and the Department's managers about how much is being spent to meet goals. Similarly, plans have not been integrated with performance data to report progress in meeting goals previously established by the Department.

Staff indicate the Department is beginning to develop performance measures for its activities. To ensure the usefulness of these performance measures, we include recommendations that the Department establish measures of actual performance and accomplishments, rather than measures of activity such as staff time spent; that measures be quantifiable and be linked to quantifiable goals; and that reports be prepared within six months after the end of each fiscal year describing progress in meeting goals and comparing how amounts actually spent on each goal compare to the amounts originally budgeted.

Because of questions about the degree to which hunting and fishing fees support a variety of activities, interest has been expressed in broadening the State's funding base for fish and wildlife activities. We surveyed the other 49 states and obtained information on their operating budgets and revenue sources for fish and wildlife programs. For comparability, we asked states to exclude amounts they budgeted for large capital expenditures or for activities such as parks or forestry programs. In addition, we reviewed information from a United States Fish and Wildlife Service study on the use of fish and wildlife resources in each state.

We found that Wisconsin's fish and wildlife budget is larger than those of most other states. As noted, in FY 1997-98, Wisconsin budgeted

\$70.6 million for program operations, excluding large capital projects, compared to a national average of \$35.7 million. Wisconsin ranks first in the size of its fish and wildlife budget when compared to seven other midwestern states. However, Wisconsin's fish and wildlife resources are also used more heavily than those of many other states. When fish and wildlife budgets are adjusted to take resource use by both residents and non-resident tourists into account, Wisconsin spends close to the national average on fish and wildlife programs: Wisconsin budgets \$2.60 per hunter and angler per day, compared to the median among states of \$2.08 per person per day.

Most states have two primary sources of funding for their fish and wildlife programs—user fees imposed on hunters and anglers, and federal aid. Wisconsin is no different but relies on user fees to a greater extent than most other states. Excluding large capital expenditures, user fees represent 77.2 percent of Wisconsin's FY 1997-98 fish and wildlife budget. This represents a larger percentage than for all other states except Montana and Colorado. Overall, states rely on user fees to support approximately 56.1 percent of their fish and wildlife budgets.

In addition to user fees and federal aid, most states use other revenue sources to support fish and wildlife programs, including general fund appropriations. However, in all but a few instances, these additional revenue sources serve only to supplement user fees and federal aid. Only nine states use secondary sources of revenue to support more than one-third of their fish and wildlife budgets. The most common and significant type of secondary revenue is general fund revenue, which 22 states use to fund fish and wildlife programs. Other types of secondary revenue used by states include transportation-related fees, such as boat registrations; state lottery profits; and miscellaneous fees and taxes, such as public document recording fees, hotel room taxes, and cigarette taxes.

Some conservation groups in Wisconsin have developed a proposal to dedicate a portion of the state sales tax to fund fish and wildlife activities. The proposal is similar to funding strategies used in Arkansas and Missouri, where voters have approved referenda to dedicate one-eighth of one percent of their state's sales tax revenues to fund conservation programs. In Wisconsin, using 1996-97 sales tax revenues, such a proposal would have generated over \$65 million. Alternatively, in its report to the Legislature in January 1998 on funding options, the Department suggested raising between \$2.5 and \$4 million annually to supplement current funds through several sources, including an increase in the beer tax, an increase in automobile registration fees, an increase in the real estate transfer tax, a tax on net proceeds from non-metallic mining, or a portion of increased revenue from tribal gaming compacts.

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## INTRODUCTION

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### **Historically, license fees have supported Wisconsin's fish and wildlife programs.**

Historically, Wisconsin has relied primarily upon revenue generated from the sale of hunting and fishing licenses to support its fish and wildlife programs. Since the 1970s, hunting and fishing license fees have typically been raised every four years to support the growing costs of activities such as developing and improving habitat, enforcing fish and game laws, purchasing land, and conducting research. Most recently, 1997 Wisconsin Act 1 raised fees for hunting and fishing licenses. As a result, license fee revenue is expected to increase from \$49.3 million in fiscal year (FY) 1996-97 to \$52.6 million in FY 1997-98.

Prior to the Legislature's consideration of the most recent license fee increases, the Legislative Council's Special Committee on Recodification of Fish and Game Laws reviewed the Department of Natural Resources' (DNR's) proposals. During deliberations, several questions were raised about the status of programs funded by the Fish and Wildlife Account of the Conservation Fund, which is the repository of revenues generated from the sale of fishing and hunting licenses. The Special Committee indicated that too little information was available about both the relationship between various fees and actual spending on related programs and about how the Department allocates its funds. The Committee also questioned whether there were sources of revenue other than hunting and fishing license fees that could fund fish and wildlife activities.

At the direction of the Joint Legislative Audit Committee, and in response to these questions, we reviewed the Department's fish and wildlife activities to determine:

- the extent to which hunting and fishing license fees are directed to programs of interest to those who pay the fees;
- the extent to which license fees are used to support programs that are not directly related to hunting and fishing;
- the extent to which the Department's planning efforts relate to the development of program priorities and influence project budgeting decisions;

- the types and costs of special hunting and fishing programs, such as those for persons with disabilities; and
- whether additional revenue sources could be identified to fund programs currently supported by the Fish and Wildlife Account.

In conducting this evaluation, we analyzed program expenditures and staffing levels. Because the Department's recent change in accounting systems made it impractical to develop a detailed analysis of expenditure trends over a number of years, our review includes only actual expenditures for FY 1996-97 and budgeted amounts for FY 1997-98. We also reviewed procedures the Department uses to establish priorities and allocate resources for fish and wildlife programs; interviewed DNR officials, program administrators, and field staff responsible for implementing fish and wildlife programs throughout the state; and discussed the Department's hunting and fishing programs with representatives of the Wisconsin Conservation Congress and other interested groups. In addition, we interviewed fish and wildlife managers from other states and collected and analyzed data from the other 49 states on the extent to which other states use sources of revenue other than hunting and fishing license fees to fund their programs.

### Program Funding

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**User fees are collected through license and stamp sales and surcharges.**

The Department has not organized its many fish and wildlife activities into a single program. Instead, program activity is performed by staff in three DNR divisions and nine bureaus. Similarly, funding for fish and wildlife activities is also provided by various sources. A primary funding source is user fees, including:

- fees from hunting and fishing licenses sold to individual hunters and anglers; licenses sold for commercial fishing and clamming activities, bait dealing, wild rice harvesting, and operating private game farms and fish hatcheries; and licenses sold to taxidermists;
- fees from hunting and fishing stamps, which must be purchased in addition to regular licenses in order to hunt or fish certain species, including waterfowl, wild turkey, pheasant, inland water trout, and Great Lakes trout and salmon; and

- a wildlife damage surcharge of \$1 on all hunting licenses and \$2 on the conservation patron license, which allows individuals to hunt and fish most game species, to fund payments to counties under the wildlife damage abatement and claims programs that provide payments to farmers for crop damage related to certain game species, such as deer and geese.

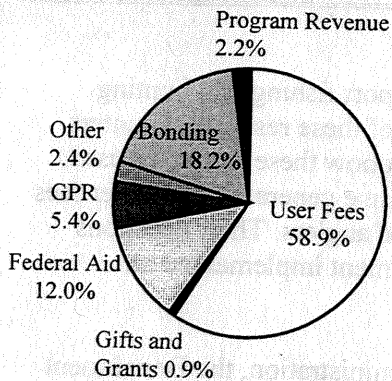
User fees currently range from \$3 to fish from the bank with a pole to \$575 for nonresident conservation patron licenses that permit holders to hunt and fish for most game species. For Wisconsin residents, annual deer hunting licenses currently cost \$20 and fishing licenses cost \$14. A comprehensive list of current fees is shown in Appendix I.

In addition to user fees, fish and wildlife activities are supported by federal funds, which are raised from excise taxes on firearms, sporting goods, and fuel, as well as import duties on sport fishing equipment, boats, and yachts. User fees and federal funds, along with program revenue, are placed in the Fish and Wildlife Account, which is one of 11 accounts in the Conservation Fund.

**Funding is also available through bonds, GPR, program revenue, gifts, and grants.**

In addition to funds in the Fish and Wildlife Account, other sources of revenue are used to support fish and wildlife activities. For example, the Legislature has authorized the issuance of general obligation bonds that fund both land purchases through the Stewardship program and large capital projects such as the construction of fish hatcheries. Repayment of principal and interest for these projects comes from general purpose revenue (GPR). Supplemental funding for fish and wildlife activities is also provided through other federal grants; GPR; program revenue; revenue from other segregated accounts; and gifts and grants.

**FY 1996-97 Fish and Wildlife Revenue**



As shown in Table 1, fish and wildlife revenue totaled \$83.7 million in FY 1996-97. User fees generated \$49.3 million, or 58.9 percent, of this amount; \$15.2 million (18.2 percent) was generated through bonding; and federal aid totaled \$10.0 million (12.0 percent). FY 1996-97 spending for fish and wildlife-related programs, including debt service, state, and federal funds, was \$2.5 million less than total fish and wildlife revenue primarily because revenue generated through bonding may be used to fund projects incurring expenditures over more than one year.

Table 1

**Fish and Wildlife Revenue**  
FY 1996-97

<u>Funding Source</u>	<u>Fish and Wildlife Account</u>	<u>Other Accounts</u>	<u>Total</u>	<u>Percentage of Total Revenue</u>
Fee-based revenue				
License fees	\$45,578,453		\$45,578,453	54.5%
Stamp fees	2,461,096		2,461,096	2.9
Wildlife damage surcharge on licenses*	1,277,467		1,277,467	1.5
Subtotal	49,317,016		49,317,016	58.9
Bonding proceeds	—	\$15,236,799	15,236,799	18.2
Federal aid				
Sport fish restoration program grants	5,147,254		5,147,254	6.2
Wildlife restoration program grants	3,581,192		3,581,192	4.3
Other federal grants	1,284,604		1,284,604	1.5
Subtotal			10,013,050	12.0
GPR	—	4,560,225	4,560,225	5.4
Other**	1,557,440	417,701	1,975,141	2.4
Program revenue	1,520,369	357,290	1,877,659	2.2
Gifts and grants	—	707,842	707,842	0.9
Total	\$62,407,875	\$21,279,857	\$83,687,732	100.0%

\* Estimated.

\*\* Includes transfers from the Transportation Fund and other segregated accounts, investment income, other license revenue, and revenue generated through forfeitures and assessments.

**Those who pay fees question whether spending supports their interests.**

Because the majority of revenue used to support fishing and hunting programs comes from fees charged to users of these resources, hunters and anglers have long raised questions about how these funds are used and whether the Department spends the revenue generated from user fees in a manner that directly benefits hunters and anglers. Their questions have increased since 1997, when the Department implemented an agency-wide reorganization.

With the approval of the Department of Administration, the Department has adopted a natural resources management system known as ecosystem management, which encourages managers to make decisions based on the



overall environmental system. It requires them to be aware of the dependent relationships among different environmental systems and maintains that because biological diversity plays an important role in sustaining environmental systems over time, the failure to maintain such diversity can disrupt food chains, cause habitat loss, and eventually result in the loss of some species of plants and animals.

Under the Department's reorganization plan, which was initiated in 1996, staff were assigned to areas known as geographic management units that are based on river basin boundaries. Such boundaries allow managers to plan for systems that include bodies of water and their surrounding lands, rather than for separate streams, lakes, and forests in isolation. However, some recreational hunting and fishing groups have expressed concern that an ecosystem management approach may mean hunting and fishing fees will pay for projects that do not directly benefit the those who pay the fees, and that hunters and anglers will begin to absorb a greater proportion of the costs associated with improving the overall environment. On the other hand, DNR officials believe that the focus on ecosystem management will be more efficient in the long run because it will allow staff to address natural resource issues in an integrated manner, facilitate their ability to ensure that larger environmental systems are not negatively affected by the Department's own actions, and result in improved habitat for fish and wildlife.

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## FISH AND WILDLIFE SPENDING

**Fish and wildlife  
expenditures totaled  
\$81.2 million in  
FY 1996-97.**

In FY 1996-97, the Department spent \$81.2 million in state and federal funds, including debt service, for fish and wildlife-related programs. Expenditures were made by nine bureaus and other organizational units, whose responsibilities included purchasing land, developing and improving fish and wildlife habitat, enforcing fish and game laws, conducting research, departmental administration, and other activities. However, the information available about their expenditures and staffing levels was not always sufficient for the Legislature to address questions about the specific activities supported by the Department's spending. We were able to overcome these deficiencies through extended audit procedures that allowed us to provide more comprehensive and descriptive information.

As noted, there is no single fish and wildlife program. Instead the Department funds a variety of activities that support hunting and fishing opportunities. Data on program expenditures can be analyzed in a number of ways; therefore, to provide the type of comprehensive information on program costs the Legislature has been seeking, we analyzed FY 1996-97 fish and wildlife expenditures in several ways, including:

- by organizational unit, which provides information on where in the Department fish and wildlife expenditures are made;
- by purpose, which provides information on the type of activities funded; and
- by funding source, which illustrates the extent to which user fees, federal aid, and other sources of revenue contribute to supporting program costs.

In addition, because user fees fund such a large portion of total costs, and because hunters and anglers are interested in how their fees are spent, we analyzed the extent to which user fees were spent on activities that primarily benefit hunters and anglers, activities that benefit multiple users, and activities that did not directly support game activities.

### **Expenditures Categorized by Organizational Unit**

The Department distributed FY 1996-97 funding to the organizational units whose responsibilities are summarized in Table 2.

Table 2

**Fish and Wildlife Program Responsibilities by Organizational Unit**

<u>Organizational Unit</u>	<u>Responsibility</u>
Property Management	Planning, developing, and maintaining DNR facilities and lands by implementing the land acquisition program, providing engineering support for facility renovation projects, constructing roads and parking lots, and providing other similar services.
Fisheries Management	Maintaining and enhancing fish habitat and populations.
Law Enforcement	Promoting the safe use of natural resources through enforcement of natural resources and environmental laws and regulations.
Support Services	Processing hunting and fishing licenses provided by the Bureau of Customer Service and Licensing; safety and risk management, fleet and aeronautics management, mail distribution, and publishing services provided by the Bureau of Administrative and Field Services; financial services, including purchasing, auditing, and accounting functions provided by the Bureau of Finance; computer processing services provided by staff from the Bureau of Enterprise Information Technology and Applications; division administrative support services; personnel services provided by the Bureau of Human Resources; and other services, such as legal services and management and budget.
Wildlife Management	Maintaining and enhancing habitat and managing wildlife populations.
Research	Conducting scientific inquires to support management decisions.
Community Assistance	Administering programs that provide grants or payments to individuals or organizations for fish and wildlife management projects or wildlife damage.
Mississippi/St. Croix Work Unit	Providing special management of the Mississippi and St. Croix River systems, including habitat restoration, fish and wildlife population assessments, and water quality monitoring.
Endangered Resources	Identifying, protecting, and managing native plant and animal species and enhancing rare and endangered species.

Note: These organizational units reflect the Department's structure on July 1, 1996, prior to the Department's reorganization.

**When capital projects are excluded, the FY 1997-98 budget exceeds FY 1996-97 expenditures.**

Table 3 compares the Department's FY 1996-97 expenditures and FY 1997-98 budget, using the organizational structure in place at the beginning of FY 1996-97. As shown, the Bureau of Property Management accounted for more FY 1996-97 expenditures than any other unit, mainly because it is responsible for large capital development projects such as purchasing land and developing hatcheries. The Department's FY 1997-98 budget is \$2.5 million lower than FY 1996-97

expenditures, primarily because of a decline in capital projects. However, when capital projects in the Bureau of Property Management are excluded from both actual and budgeted expenditures, the FY 1997-98 budget exceeds FY 1996-97 expenditures by \$3.3 million, or 5.4 percent.

Table 3

**Expenditures by Organizational Unit  
FY 1996-97**

<u>Organizational Unit</u>	<u>Staff</u>	<u>Supplies and Services</u>	<u>Capital</u>	<u>Other*</u>	<u>Total</u>	<u>FY 1997-98 Budget**</u>
Property Management	\$ 2,616,689	\$ 2,145,033	\$ 9,718,262	\$ 6,236,036	\$20,716,020	\$14,927,421
Fisheries Management	11,377,119	4,482,643	112,909	0	15,972,671	20,374,392
Law Enforcement	9,360,604	3,261,744	175,016	32,125	12,829,489	13,043,824
Support Services	9,599,024	1,944,516	73,064	0	11,616,604	11,009,300
Wildlife Management	6,836,274	4,069,068	81,606	0	10,986,948	12,941,588
Research	2,551,591	1,633,567	35,604	0	4,220,762	2,699,600
Community Assistance	0	0	0	3,797,494	3,797,494	2,683,844
Mississippi/St. Croix Unit	528,928	139,896	0	0	668,824	804,200
Endangered Resources	<u>259,105</u>	<u>145,572</u>	<u>0</u>	<u>0</u>	<u>404,677</u>	<u>232,875</u>
<b>Total</b>	<b>\$43,129,334</b>	<b>\$17,822,039</b>	<b>\$10,196,461</b>	<b>\$10,065,655</b>	<b>\$81,213,489</b>	<b>\$78,717,044</b>

\* Includes operating transfers for payment of debt service and grants to individuals and organizations. Debt service included \$2.1 million in principal and \$2.1 million in interest in FY 1996-97.

\*\* Reflects reductions made as a result of projected revenue shortfall.

Note: These organizational units reflect the Department's structure at the beginning of FY 1996-97, prior to its reorganization.

**In FY 1996-97,  
785.8 positions  
were funded.**

In FY 1996-97, the various organizational units that spent fish and wildlife revenue funded a total of 785.8 full-time equivalent (FTE) positions with these sources. As shown in Table 4, Fisheries Management accounted for 231.9 positions, more than any other organizational unit, and Support Services personnel accounted for the second-largest number of staff, with 177.0 positions.

Table 4

**Fish and Wildlife Funded Positions**  
FY 1996-97

<u>Organizational Unit</u>	<u>Number of FTE Positions</u>	<u>Percentage of FTE Positions</u>
Fisheries Management	114.5	14.6%
Fisheries technicians	55.8	7.1
Fisheries biologists	34.0	4.3
Fisheries managers/supervisors	<u>27.6</u>	<u>3.5</u>
Other*	231.9	29.5
Subtotal		
Support Services	46.4	5.9
Customer service and licensing	31.0	3.9
Division administrative support	22.5	2.9
Administration and field services	22.1	2.8
Finance	21.1	2.7
Other*	20.7	2.6
Information management	<u>13.2</u>	<u>1.7</u>
Human resources	177.0	22.5
Subtotal		
Wildlife Management	62.0	7.9
Technicians	54.0	6.9
Wildlife biologists	12.0	1.5
Other*	<u>10.0</u>	<u>1.3</u>
Managers/supervisors	138.0	17.6
Subtotal		
Law Enforcement	104.5	13.3
Conservation wardens**	14.1	1.8
Managers/supervisors	<u>12.5</u>	<u>1.6</u>
Other wardens and enforcement specialists	131.1	16.7
Subtotal		
Property Management	45.2	5.7
Research	40.1	5.1
Mississippi/St. Croix Work Unit	17.0	2.2
Community Assistance	<u>5.5</u>	<u>0.7</u>
Total	785.8	100.0%

\* Includes positions such as program assistants, information systems staff, environmental toxicologists, and accountants.

\*\* Includes FTE positions entirely funded by fish and wildlife revenues. However, a total of 185 conservation wardens were employed by the Department in FY 1996-97. In addition to fish and wildlife activities, wardens are assigned duties in other areas, including snowmobile and environmental enforcement and recreational boating and safety.

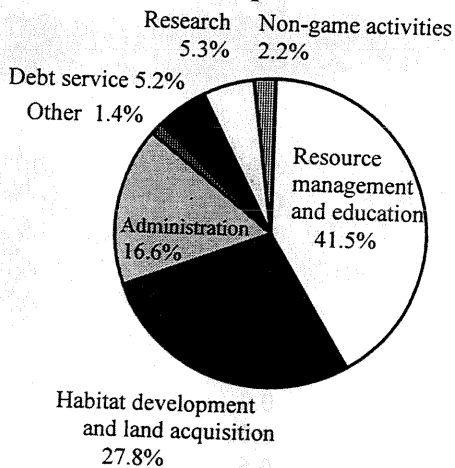
## Expenditures Categorized by Purpose

**Fish and wildlife expenditures support one of seven activities.**

All FY 1996-97 expenditures can also be categorized according to the activities they support. We identified seven activity types:

- resource management and education;
- habitat development and land acquisition;
- administration;
- research;
- debt service;
- activities not directly related to hunting and fishing, such as developing habitat for endangered resources; and
- other activities, such as marketing, staff training, and equipment maintenance, that could not be readily grouped into larger categories.

### FY 1996-97 Fish and Wildlife Expenditures



As shown in Table 5, resource management and education accounts for 41.5 percent of total expenditures. This category includes:

- game population management activities, such as propagating and stocking game animals, enforcing hunting and fishing laws, and managing hunting and fishing seasons;
- basic program services, which may include activities such as responding to questions from the public, processing water regulation permits, and giving presentations to community groups;
- multi-purpose projects designed to accomplish more than one objective, such as improving water quality and fish habitat; and
- the wildlife damage aids program, which funds payments to farmers and landowners for crop damage caused by game animals.

Table 5

**Fish and Wildlife-Related Expenditures by Activity**  
FY 1996-97

	<u>Expenditures</u>	<u>Percentage of Total Expenditures</u>
<b>Resource Management and Education</b>	\$14,659,857	18.1%
Game population management	9,045,754	11.1
Basic program services	3,940,187	4.9
Multi-purpose projects	3,309,566	4.0
Wildlife damage aids	1,589,133	1.9
Education and safety programs	783,141	1.0
Ecological assessment and evaluation	395,813	0.5
Wildlife education	33,723,451	41.5
Subtotal		
<b>Habitat Development and Land Acquisition</b>	9,748,197	12.0
Land acquisition	5,419,234	6.7
Facilities and lands maintenance	2,575,811	3.2
Capital development	2,450,969	3.0
Wetlands, grasslands, and forest habitat conservation	1,554,786	1.9
Fish habitat conservation	801,977	1.0
Public access	22,550,974	27.8
Subtotal		
<b>Administration</b>	7,903,164	9.7
Department administration and support services	2,500,342	3.1
Division administration	1,889,084	2.3
Bureau administration	1,213,097	1.5
Licensing administration	13,505,687	16.6
Subtotal		
<b>Research</b>	3,957,409	4.9
Animal and fish studies	312,125	0.4
Environmental studies	4,269,534	5.3
Subtotal		
<b>Debt Service</b>	4,247,665	5.2
<b>Activities Not Directly Supporting Hunting or Fishing</b>	717,944	0.9
Recreational boating activities	624,504	0.7
Endangered resources	423,958	0.5
Assistance to other bureaus	49,220	0.1
Special wildlife activities	1,815,626	2.2
Subtotal		
<b>Other</b>	1,100,552	1.4
Total	\$81,213,489	100.0%

Habitat development and land acquisition is the second-largest activity type, representing 27.8 percent of expenditures. Activities in this category include maintaining DNR facilities and land; developing wetlands, grasslands, and forest habitat; and improving public access to natural resources.

Administration is the third-largest activity type. Some administrative costs, such as division, bureau, and licensing administration, are based on the services provided for fish and wildlife programs. In addition, the Department calculates the amount to charge for administration and support services primarily based upon the number of FTE positions funded by the account. However, because the amount of GPR available to support administrative costs has historically been inadequate to fund the share of administrative costs related to GPR-supported activities, other funds available to the Department make up the difference. The \$13.5 million spent on administration in FY 1996-97 that was funded with fish and wildlife revenues represents 28.7 percent of the Department's estimated \$47 million in spending for all administrative costs during the year.

The remaining expenditures in FY 1996-97 were accounted for by research that supports the management of game resources with information on animal populations; debt service; activities not directly supporting hunting or fishing, such as protecting endangered resources; and other activities, such as employe training, attending conferences, conducting marketing studies, and maintaining equipment. A more detailed summary of all fish and wildlife expenditures is provided in Appendix II.

### Expenditures Categorized by Funding Source

As shown in Table 6, user fees supported 62.1 percent of the Department's FY 1996-97 fish and wildlife expenditures. However, it should be noted that the user fees category also includes some expenditures supported by revenue generated from forfeitures and assessments for violations of hunting and fishing laws, foundation grants, and investment income.



Table 6

**Fish and Wildlife-Related Expenditures by Funding Source**  
FY 1996-97

	<u>Fish and Wildlife Account</u>	<u>Other Accounts</u>	<u>Total</u>	<u>Percentage of Total</u>
User Fees	\$50,426,189	\$ 0	\$50,426,189	62.1%
Federal Aid	13,446,153	0	13,446,153	16.5
Bonding	0	11,045,942	11,045,942	13.6
General Purpose Revenue	0	4,560,226	4,560,226	5.6
Other Segregated Funds*	0	715,580	715,580	0.9
Program Revenue	264,791	295,442	560,233	0.7
Gifts and Grants	<u>0</u>	<u>459,166</u>	<u>459,166</u>	<u>0.6</u>
<b>Total</b>	<b>\$64,137,133</b>	<b>\$17,076,356</b>	<b>\$81,213,489</b>	<b>100.0%</b>

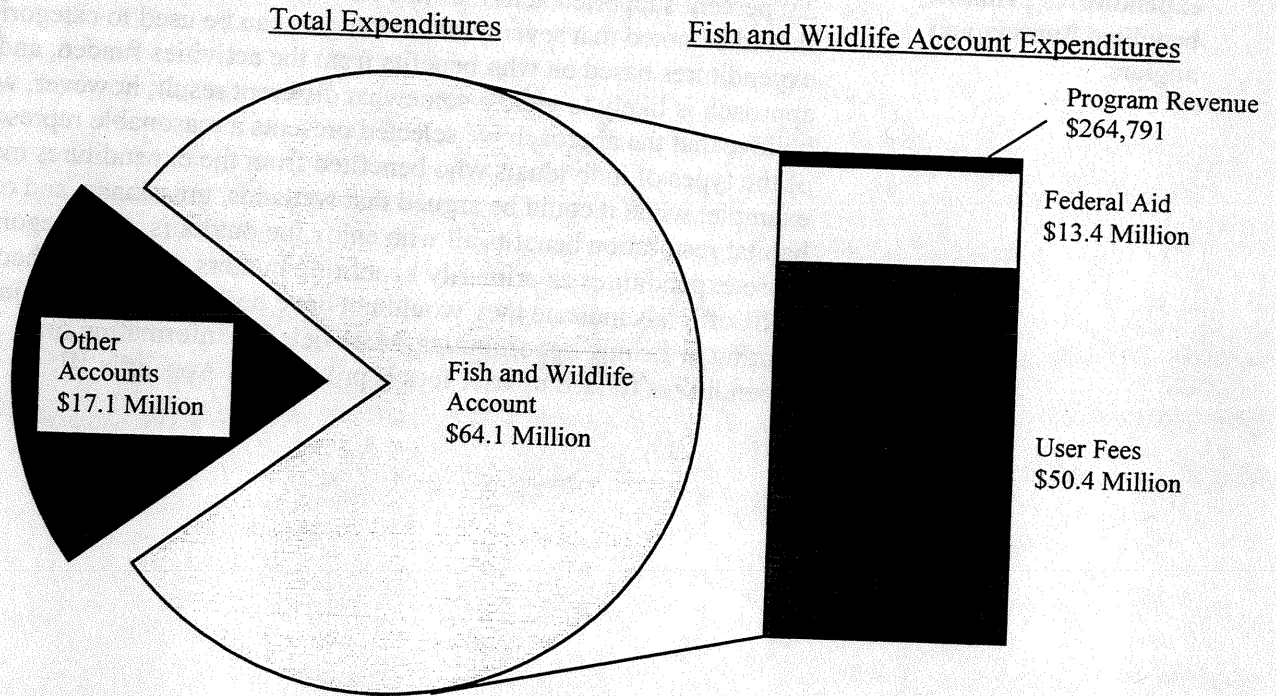
\* Includes revenue from other segregated sources, such as the Transportation Account and the Water Resources Account.

**User fees funded approximately \$50.4 million in Fish and Wildlife Account program costs.**

Figure 1 illustrates that most of the Department's FY 1996-97 fish and wildlife expenditures were made from the Fish and Wildlife Account, which consists primarily of user fees generated through the sale of hunting and fishing licenses and stamps. In more fully analyzing how funds were spent, we focused our analysis on user fee expenditures because hunters and anglers have long raised questions about the extent to which the fees they pay are spent on activities that benefit them. The Department's accounting systems do not maintain information that would allow revenue from individual types of licenses, such as deer licenses, to be linked with particular expenditures. However, expenditures can be categorized not only according to the activities they support, but also according to their primary beneficiaries.

Figure 1

**Fish and Wildlife Expenditures  
FY 1996-97**



We considered hunters and anglers to be the primary beneficiaries of activities that relate to the management of game species, such as the propagation and stocking of fish and pheasants and the restoration of wetlands, grasslands, and other game species habitat. We considered all animals that individuals are allowed to hunt and fish as game species. Because of the nature of fish and wildlife programs, many other activities benefit a much broader segment of the population than hunters and anglers and have been categorized accordingly. For example, land acquisition and property management activities are important parts of fish and wildlife programs, but they typically benefit a broader population than just hunters and anglers. However, we did include all hatchery-related management activities under activities primarily benefiting hunters and anglers, because the only purpose of the hatcheries is to produce game fish for stocking lakes and streams. Finally, some activities, such as the management of endangered resources that cannot legally be taken by hunters and anglers, are unrelated to hunting and fishing. These were grouped into a third category of activities that do not directly support hunting or fishing programs.

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**39.7 percent of  
fee-supported  
expenditures primarily  
benefited hunters and  
anglers.**

As shown in Table 7, our analysis indicates that 39.7 percent of the \$50.4 million in FY 96-97 user fee expenditures primarily benefited hunters and anglers; 35.3 percent supported activities that benefited multiple users; 23.0 percent supported the Department's overhead; and 2.0 percent supported activities not directly related to fish and game. It should be noted that several methodologies can be used to categorize expenditures based on who benefits from the activities funded, and each approach is likely to yield a somewhat different result; however, we believe that the approach we selected presents a reasonable representation of the types of individuals who benefited from the expenditures made. For example, while it could be argued that wetlands, grasslands, and other habitat restoration benefits all who enjoy the outdoors, we categorized those expenditures as primarily benefiting hunters and anglers because DNR officials indicate they would not have been made if not to improve hunting or fishing opportunities. More detailed information on expenditures funded by user fees is provided in Appendix III.

Table 7

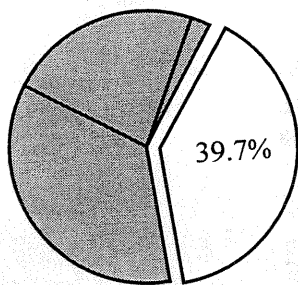
**Expenditures Funded by User Fees**  
FY 1996-97

	<u>Expenditures</u>	<u>Percentage of Total Expenditures</u>
<b>Activities Primarily Benefiting Hunters and Anglers</b>		
Game population management	\$ 9,951,367	19.7%
Wildlife damage aids	3,309,566	6.6
Research—animal and fish studies	1,869,608	3.7
Fish habitat conservation	1,504,796	3.0
Bureau administration	1,212,795	2.4
Wetlands, grasslands, and forest habitat conservation	787,994	1.6
Education and safety programs	761,682	1.5
Ecological assessment and evaluation	326,182	0.6
Public access	295,404	0.6
Subtotal	<u>20,019,394</u>	<u>39.7</u>
<b>Activities Benefiting Multiple Users</b>		
Basic program services	8,987,025	17.8
Facilities and lands maintenance	3,503,827	6.9
Multi-purpose projects	3,067,230	6.1
Marketing and staff training	760,080	1.5
Debt service*	559,868	1.1
Wildlife education	391,536	0.8
Equipment maintenance	287,133	0.6
Capital development	155,010	0.3
Land acquisition	97,606	0.2
Subtotal	<u>17,809,315</u>	<u>35.3</u>
<b>Department Overhead</b>		
Department administration and support services	7,903,164	15.7
Division administration	2,500,342	4.9
Licensing administration	1,213,097	2.4
Subtotal	<u>11,616,603</u>	<u>23.0</u>
<b>Activities Not Directly Supporting Hunting or Fishing</b>		
Recreational boating activities	566,959	1.1
Assistance to other bureaus	207,156	0.4
Endangered resources	181,123	0.4
Special wildlife programs	25,639	0.1
Subtotal	<u>980,877</u>	<u>2.0</u>
Total	<u>\$50,426,189</u>	<u>100.0%</u>

\* Includes \$304,310 in principal repayment and \$255,558 in interest.

## Activities Primarily Benefiting Hunters and Anglers

### User Fee Expenditures Primarily Benefiting Hunters and Anglers



Activities that primarily benefit hunters and anglers are designed to manage game populations or develop access to hunting and fishing sites. To manage game populations, the Department enforces hunting and fishing laws, propagates and stocks game species, conducts research, develops habitat, and provides education and safety programs. The Department also constructs and maintains fishing piers, boat docks, and other facilities needed to access hunting and fishing sites. In FY 1996-97, these activities were funded not only with \$20.0 million in license and stamp fees; as shown in Table 8, an additional \$11.3 million from other sources—including GPR, general obligation bonding, and federal aid—was also spent primarily for the benefit of hunters and anglers.

Table 8

### Expenditures for Activities that Primarily Benefit Hunters and Anglers FY 1996-97

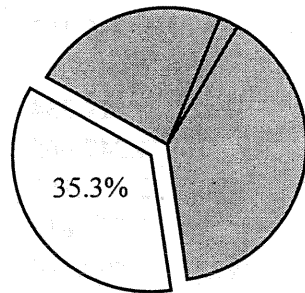
	<u>User Fees</u>	<u>Other Funding Sources*</u>	<u>Total</u>
Game population management	\$ 9,951,367	\$ 4,708,490	\$14,659,857
Research—animal and fish studies	1,869,608	2,399,926	4,269,534
Wildlife damage aids	3,309,566	-	3,309,566
Wetlands, grasslands, and forest habitat conservation	787,994	1,662,975	2,450,969
Bureau administration	1,212,795	676,289	1,889,084
Education and safety programs	761,682	827,451	1,589,133
Fish habitat conservation	1,504,796	49,990	1,554,786
Public access	295,404	506,573	801,977
Ecological assessment and evaluation	<u>326,182</u>	<u>456,959</u>	<u>783,141</u>
<b>Total</b>	<b>\$20,019,394</b>	<b>\$11,288,653</b>	<b>\$31,308,047</b>

\* Other funding sources include bonding, federal revenue, gifts and grants, GPR, program revenue, and funds from other accounts, such as the Transportation Fund.

## Activities Benefiting Multiple Users

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### Expenditures Benefiting Multiple Users



Expenditures that benefited multiple users in FY 1996-97 totaled \$17.8 million. The Department categorizes 50 percent of these expenditures—and 18 percent of all expenditures funded by user fees—as “basic program services.” This category allows staff to account for general and miscellaneous time that is not captured by any of the other categories the Department has established for time reporting. The Department does not keep specific information on the activities coded to basic program services. However, we spoke to 41 field staff in four regions and found that the types of activities they typically reported coding to basic program services include:

- responding to questions from the public;
- attending meetings;
- processing game farm licenses; and
- reviewing water regulation permits.

Facilities and lands maintenance expenditures, the next-largest category of expenditures benefiting multiple users that is funded by user fees, included \$2.5 million for development projects such as repairing restrooms and providing access to DNR facilities, which benefited hunters, anglers, and others, as well as spending to repay principal and interest on bonds that funded facilities improvements and land purchases that benefit multiple users. Multi-purpose projects—the third-largest category—included \$1.7 million for public safety enforcement, which benefited hunters and anglers by assisting with some enforcement activities, and benefited other users by responding to accidents and other emergency calls and assisting local law enforcement officials. Multi-purpose projects also include spending to fund priority watershed projects that improve habitat for game animals and benefit Wisconsin residents who are not hunters or anglers by reducing contaminants found in rivers and lakes. Other activities that benefit multiple users include education and land acquisition.

Like activities that benefit hunters and anglers, activities that benefit multiple users have additional funding sources other than hunting and fishing fees. These include GPR, general obligation bonding, federal aid, and program revenue. As shown in Table 9, we estimate that in FY 1996-97, the Department spent \$18.7 million from other funding sources on activities that benefited not only hunters and anglers but also other users of natural resources. Overall, 51.2 percent of funds spent on activities benefiting multiple users came from sources other than license fees.

Table 9

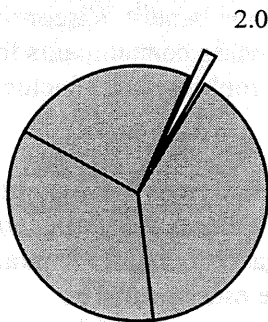
**Expenditures for Activities Benefiting Multiple Users  
FY 1996-97**

	<u>User Fees</u>	<u>Other Funding Sources*</u>	<u>Total</u>
Land acquisition	\$ 97,606	\$ 9,650,591	\$ 9,748,197
Basic program services	8,987,025	58,729	9,045,754
Facilities and lands maintenance	3,503,827	1,915,407	5,419,234
Debt service	559,868	3,687,797	4,247,665
Multi-purpose projects	3,067,230	872,957	3,940,187
Capital development	155,010	2,420,801	2,575,811
Marketing and staff training	760,080	49,234	809,314
Wildlife education	391,536	4,277	395,813
Equipment maintenance	<u>287,133</u>	<u>4,105</u>	<u>291,238</u>
<b>Total</b>	<b>\$17,809,315</b>	<b>\$18,663,898</b>	<b>\$36,473,213</b>

\* Other funding sources include bonding, federal revenue, gifts and grants, GPR, program revenue, and funds from other accounts, such as the Transportation Fund.

**Activities Not Directly Supporting Hunting or Fishing Opportunities**

**User Fee Expenditures Not Directly Supporting Hunting or Fishing**



In order to address questions about whether license fees are used for activities that do not enhance hunting or fishing opportunities, we reviewed the extent to which expenditures were made for such activities. We found that in FY 1996-97, the Department used license fees for other activities that ranged from enforcing boating laws to investigating hazardous waste contamination. Although some have questioned whether spending user fees for activities that do not directly support hunting or fishing opportunities is appropriate, these fees are not the Department's only funding source for such programs. Historically, the Department has used a variety of fish and wildlife funding sources, including federal aid and other grants. In fact, some federal aid and other grants are obtained specifically for activities that do not directly support hunting or fishing. For example, the federal wildlife restoration grants deposited into the Fish and Wildlife Account provide funding for endangered resources, but the \$624,504 spent on endangered resources in FY 1996-97 represents only 25 percent of the Department's estimated \$2.5 million in spending for this purpose during the year. Overall, as shown in Table 10, more than one-half of FY 1996-97 fish and wildlife spending on activities that did not directly support hunting or fishing opportunities was funded by user fees.

Table 10

**Expenditures for Activities Not Directly Supporting  
Hunting or Fishing Opportunities  
FY 1996-97**

	<u>User Fees</u>	<u>Other Funding Sources*</u>	<u>Total</u>
Recreational boating activities	\$566,959	\$150,985	\$ 717,944
Endangered resources	181,123	443,381	624,504
Assistance to other bureaus	207,156	216,802	423,958
Special wildlife programs	<u>25,639</u>	<u>23,581</u>	<u>49,220</u>
Total	\$980,877	\$834,749	\$1,815,626

\* Other funding sources include bonding, federal revenue, gifts and grants, GPR, program revenue, and funds from other accounts, such as the Transportation Fund.

The complex array of activities and funding sources associated with fish and wildlife programs has raised questions about the process by which the Department selects projects for funding, its procedures for setting funding levels and determining appropriate funding sources, and the extent to which it is adequately accountable for the expenditures it makes through the Fish and Wildlife Account.

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## MANAGING HUNTING AND FISHING RESOURCES

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### **The Department's flexibility in allocating resources has raised concerns about its accountability.**

Traditionally, the Department's role in assigning fish and wildlife program priorities has been significant, and its ability to allocate program funds and staff resources has been largely unrestricted by the Legislature. Further, effective management of programs that are funded primarily by fees requires a significant degree of flexibility in budgeting and planning because revenues will vary with the number of licenses sold. However, the extent of the Department's discretion in spending funds, coupled with continued concerns raised by legislators and others on the amount and type of information the Department has provided about how funds are spent, has raised questions about the adequacy of the Department's accountability for fish and wildlife spending.

Several funding and program proposals by the Department in recent years have contributed to questions about the appropriateness of its use of user fees. For example, the Department entered into a 1996 agreement to pay an average of \$154,000 annually for 10 years to 11 individuals who agreed to retire their Lake Superior commercial fishing licenses. The Department had originally planned to fund the payments with hunting and fishing user fee revenue but opted to use GPR when concerns were raised by legislators and hunting and angling groups. Also, in 1997 it expanded the responsibilities of fisheries biologists, whose positions are funded by user fee revenue, to include water regulation and zoning activities that had previously been part of the responsibilities of other staff who were funded by other sources of revenue. Department officials report that the purpose of these additional responsibilities is to protect fish habitat.

Accountability for use of funds and program activities is often provided through an agency's financial accounting system and other management systems, such as budgeting or program planning reports. However, while its financial accounting system meets the Department's purpose of processing its financial transactions, that system has not been used to provide readily available information on program activity, such as the specific revenue sources supporting each type of activity, nor have actual expenditures for particular activities been compared to original budgets. Similarly, while the Department has made extensive planning efforts for some properties it owns, and for some wildlife species, these efforts have not been integrated to any great extent with annual budgets or expenditure reports to inform the Legislature, interest groups, and the public about how individual plans or properties fit within overall resources and resource allocation decisions.

## Flexibility in Resource Allocation

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**Few statutory restrictions exist on 94 percent of spending generated by user fees.**

While user fees funded approximately \$50.4 million in fish and wildlife program costs in FY 1996-97, or just under two-thirds of all fish and wildlife expenditures, the Department faced significant spending restrictions on only 6 percent of this amount: the \$3.1 million that was generated through stamp fees and two-day license fees for Great Lakes fishing. As noted, individuals who wish to hunt or fish for certain types of game are required to purchase stamps. Statutes require stamp revenue to be spent on activities that directly enhance sporting opportunities related to those species, and 50 percent of the revenue generated through the sale of Great Lakes two-day licenses must be used for rearing and stocking trout and salmon in the Great Lakes.

The Department currently issues five types of stamps, each of which places restrictions on the use of funds generated from its sale:

- the Pheasant Hunting Stamp requires that revenue be used for resource acquisition and pheasant habitat restoration;
- the Waterfowl Hunting Stamp requires that 67 percent of revenue generated be used to manage, preserve, restore, and maintain wetland habitat for producing waterfowl and related species, and 33 percent be used to develop waterfowl propagation areas in Canada;
- the Wild Turkey Hunting Stamp requires that revenue be used for resource acquisition and turkey habitat restoration;
- the Great Lakes Trout and Salmon Stamp requires that revenue be used to supplement and enhance the existing trout and salmon rearing and stocking program for the Great Lakes; and
- the Inland Waters Trout Stamp requires that revenue be used to conduct surveys and to improve and maintain trout habitat in inland trout waters.

We reviewed expenditures made with \$3.1 million generated by the sale of these stamps and Great Lakes two-day licenses and found that expenditures were consistent with their statutorily established purposes. However, in comparison to the explicit restrictions on the use of stamp revenue, current statutory restrictions on the use of the remaining \$47.3 million in license revenue are minimal. Section 29.174 (13), Wis. Stats., only prohibits license fee revenue from being used for purposes not

provided for by the Department, which gives the Department wide latitude in allocating funds and establishing priorities. For example, even though the Legislature and the Governor control position authority through the budget process, the Department has considerable discretion in hiring limited-term staff to support fish and wildlife activities. In FY 1996-97, the Department employed at least 850 limited-term employees to supplement work performed by the 786 permanent staff who are funded by fish and wildlife revenue. While the Department's budget controls the total amount available for limited-term employees within each program, such as wildlife management and fisheries management, the Department has discretion within these program amounts over which type of limited-term employees to hire.

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**Internal decisions affect the level of effort designated for various activities.**

Understanding the Department's spending flexibility provides useful context for assessing the level of funding currently allocated to individual activities. For example, in February 1998, the Department issued a report indicating Wisconsin ranked 49th among the 50 states in the number of wardens based on the state's population. As a result, the Legislature authorized an additional 18 conservation wardens, of which 17 are funded by GPR and 1 by segregated revenue, in 1997 Wisconsin Act 237. However, while the number of wardens is lower than in most other states, the total amount of resources Wisconsin devotes to fish and wildlife activities is consistent with the overall resource allocation of other states. For example, for each state's current budget year, the national median amount budgeted per hunter and angler was \$30.44, while the amount budgeted by Wisconsin was \$33.50. This comparison suggests that if Wisconsin significantly underfunds some activities, such as law enforcement, it may be spending more than other states on other activities. However, neither the Department's financial accounting system nor its other management and planning system have readily provided comprehensive and integrated information on resource allocation and program goals and accomplishments.

### **Accountability Through Financial Reporting**

Systems of financial reporting can be used by agencies to provide accountability. While the Department's financial reporting methods provide effective assurance that financial transactions are completed appropriately, the system has not been used to provide other types of information that would enhance program accountability. For example, information about which sources of revenue are used to fund many activities is not readily available. Similarly, significant portions of staff salary costs are coded to basic program services, a broad, multi-purpose category that makes it difficult to determine how the money was spent. In addition, even this general category is made difficult to identify because in some instances its associated costs are reassigned to other categories.

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**The sources of revenue used to pay for specific activities are not always clear.**

This is one example of why it can be difficult to determine from the Department's accounting system which sources of revenue are used to pay for specific activities. Although the majority of funds spent on fish and wildlife programs come from license and stamp fees, as noted, approximately \$30.8 million, or 38 percent, came from other sources in FY 1996-97. The manner in which the Department currently accounts for these funds makes it difficult to determine how much each funding source contributes to each project, and therefore the extent to which hunting and fishing fees may be used to fund unrelated costs, such as hazardous and solid waste enforcement, cannot easily be identified by DNR officials, the Legislature, or the public.

Initially, the Department charges virtually all fish and wildlife-related expenditures to either of two primary appropriations consisting of user fee revenue. At the end of the fiscal year, many of these costs are transferred to other appropriations that represent different sources of revenue, such as federal and GPR appropriations. In FY 1996-97, the bureaus of Law Enforcement, Wildlife Management, and Fisheries Management made 112 transfers that moved \$16.9 million from the two primary appropriations to at least 24 other appropriations that were funded with revenue other than user fees. Other bureaus providing support services for fish and wildlife programs made at least 77 transfers involving \$12.5 million.

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**\$566,959 in user fees supported activities related to recreational boating.**

Although they are not inappropriate from a financial accounting perspective, these accounting practices limit the Department's, the Legislature's, and the public's ability to obtain accurate information about which funds were used to pay for particular activities and to determine how actual expenditure amounts compare to budgets. For example, when funding for activities that are supported primarily by other revenue sources is insufficient to cover expenditures, some of the expenditures remain charged to the Fish and Wildlife Account, and user fees are used to cover them. In FY 1996-97, \$566,959 in user fees was used to support recreational boating activities, and \$181,123 was used for endangered resource projects such as developing habitat for prairie chicken, swan, and tern populations.

In addition, the Department's accounting practices make it difficult to determine the extent to which different funding sources are used to finance projects that have more than one source of revenue. For example:

- Revenue derived from both license fees and federal grants was used to support more than 79 separate wildlife management activities, including developing wetland and forest habitat, providing assistance to private landowners, and conducting research. However, because expenditures for all eligible activities are totaled and one transfer is made from the primary appropriation—which is composed of user fee revenue—to a federal appropriation, the relative proportion of license revenue and federal funding used to support any 1 of the 79 activities cannot be readily determined.
- Several activities, such as monitoring environmental contaminants, were budgeted to be funded by a combination of GPR and federal and license revenues. However, because expenditures for these and other activities are combined when transfers are used to move them from one appropriation to another, the amount of revenue from each funding source used to support environmental contaminants monitoring cannot be readily determined.
- The Bureau of Law Enforcement used a combination of GPR and license fees to fund enforcement of off-reservation hunting and treaty rights. However, the extent to which each revenue source supported these activities cannot be determined because all law enforcement expenditures eligible for GPR funding are totaled, and one year-end transfer is made from the primary appropriation to a GPR appropriation.

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**Accounting procedures hamper effective project management.**

The lack of specific information related to which revenue source paid for which expenditures makes it difficult to determine how all license fee revenues were spent and how actual expenditure amounts compare to budgeted amounts. In addition to these issues, the Department's accounting procedures also hamper the ability of program managers to determine how much has been spent on a specific project, whether a project is within budget for a certain type of activity, or whether sufficient funding is available to purchase land or obtain easements when such opportunities have presented themselves.

For example, a wildlife biologist responsible for overseeing the expenditure of \$5,000 for wetland restoration, which is one component of a \$50,000 water-quality project, cannot easily determine the amount already spent on the wetland work because component parts of larger projects are not reported separately. Furthermore, because the Department's accounting system reports expenditures by activities rather

than by individual projects, a manager whose staff perform the same activity on different projects cannot easily determine whether costs for each project are within the approved budget. For example, if one project that involves grasslands habitat restoration has a budget of \$5,000 and another has a budget of \$30,000, a manager who receives a report that \$15,000 was spent on grasslands habitat restoration in a six-month period would have difficulty determining how much of the \$15,000 in expenditures should be applied to each project and whether the smaller of the two projects had already exceeded its budget. As a result of this lack of readily available data on project budgets and expenditures, some program managers have found it necessary to develop supplementary procedures for tracking program costs in order to obtain the information they need to better manage program budgets and staff time.

### Accounting Practices

The problem of insufficiently specific information is likely to be aggravated by some of the Department's accounting practices, which may assign costs to different categories on a pro rata basis or may not indicate the revenue source that funded particular expenditures. For example, at the end of each fiscal year, the Bureau of Law Enforcement currently eliminates its basic program services category by allocating both the time wardens charge to basic program services and overhead costs, such as telephone and utility services, to all other categories on a proportional basis.

The Department plans similar accounting practices for the Bureau of Wildlife Management and the Bureau of Fisheries Management and Habitat Protection beginning in FY 1997-98. However, the practice of assigning costs after the fact to a particular category even though they may not be directly related to that category also has the potential of distorting the information available to the Legislature and the public on fish and wildlife expenditures. We have adjusted for this practice in compiling expenditure information for this report.

### Time-Reporting Practices

Staff salaries and fringe benefit costs accounted for \$35 million, or 69 percent, of expenditures funded by user fees in FY 1996-97. During that period, administrators in one region developed a proposal to assign the task of issuing a variety of water regulation and zoning permits—including permits for activities such as bridge and dam construction, mooring placement, diversion of water from lakes and streams, and the regulation of industrial and municipal wastewater treatment plants—to fisheries biologists who historically have reviewed and commented on the water permits issued by other DNR staff. The assignments were intended to help address a workload problem caused by 17 vacancies in the

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**DNR accounting practices contribute to a lack of detailed information.**

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**Staff costs of \$35 million account for 69 percent of user fee expenditures.**

region's water program; however, the proposal would have called for the fisheries biologists to assume responsibilities previously performed by other staff. The proposal was later amended to expand the scope of the biologists' work to include only the issuance of permits that were more directly related to fisheries management, such as the approval of sand blankets, fish cribs, and small dredging projects.

We found no evidence to suggest that fisheries biologists have devoted time to broader types of permitting. However, some staff believe that such broad permitting work would have been an appropriate and beneficial use of Fish and Wildlife Account funds, while others believe that regardless of whether it would have been permitted under statutes, such activity would have been an inappropriate use of license fee revenue because the Legislature has appropriated other sources of funding for the Department's water regulation and zoning activities.

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**Additional information is needed on how staff spend some of their time.**

To assess how staff time is spent, the Legislature will need information about the number and types of activities on which field biologists and other staff spend time. The Department uses an automated system that relies on data from employees' monthly time sheets to monitor staff time, allocate program costs, and support program expenditures. However, in FY 1996-97, staff funded by the Fish and Wildlife Account charged 22 percent of their time, representing \$9.0 million in fish and wildlife activities funded by user fees, to the category "basic program services." As noted, this category provides a way for staff to code general and miscellaneous time that is not captured by any of the other numerous categories that have been established for time reporting, and the type of activities any individual staff person charges to basic program services is likely to vary.

It would be impractical to assume that all staff time could be coded to categories that provide extensive detail. Nevertheless, it seems likely that many who are concerned about the use of particular funding sources will continue to be dissatisfied with a system that does not provide more specific information about the nature of activities that account for more than one-fourth of staff costs.

### **Improving Financial Information and Controls**

Because the Department is highly decentralized, much of its fish and wildlife work is performed by regional staff, who are also responsible for entering corresponding expenditure information into the State's accounting system. To simplify their work with these data, the Department created its procedure of charging all expenditures to two primary appropriations and making adjusting transfers at year-end. In addition, when it converted from its own accounting system to the State's WiSMART system in FY 1996-97, the Department reduced the number of activity codes used to track costs so that it could limit administrative

charges by the Department of Administration. These factors have contributed to the difficulties fish and wildlife program managers and DNR officials have faced in attempting to respond to information requests from the Legislature and others.

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**Improvement in financial information is needed.**

To provide program managers and the Legislature with more useful information on program operations and outcomes without significantly increasing costs or complexity, the Department could improve its accounting for staff-related costs and refine its practices for transferring fish and wildlife expenditures from one appropriation to several others at year-end. Furthermore, although the Department chose a fiscally conscious approach in limiting the number of accounting codes used to track program costs, program managers will need to be provided with additional information and assistance if they are to manage their programs effectively. Therefore, we recommend the Department of Natural Resources:

- limit use of the basic program services time-reporting category to a fixed percentage of staff time and individual project costs;
- allow basic program service charges to be allocated to other activities only in those instances in which sufficient data are available to support their allocation on a proportional basis;
- develop procedures to improve tracking of the extent to which various funding sources have been used to fund specific types of fish and wildlife activities; and
- work to develop the tools necessary to allow central office and regional staff to improve tracking of project costs with respect to established budgets.

These recommendations could be followed without incurring additional WiSMART transaction costs if the Department modified its own automated accounting system so that it would record transfers for similar activities, such as environmental enforcement, before combining them with other activities, such as treaty enforcement, on WiSMART. In addition, developing a spreadsheet that provides regional staff with greater detail on budgets, funding sources, and expenditures by activity and project could provide a cost-effective means of addressing existing deficiencies. It is important to note, however, that these changes would simply improve the availability of information about which funds are used to support various activities; additional strategies may be needed to improve the Department's ability to demonstrate how expenditures have enhanced hunting and fishing programs.



## Project Planning

Information about program activity and performance that is useful for accountability is often available in agency planning documents and other management reports. However, while the Department conducts considerable planning for various projects and for some specific properties and individual species, these efforts have not been fully integrated to provide the Legislature or the public with an annual or biennial plan explaining planned activity; information is not readily available on progress in meeting past goals; and expenditure data are not compared to budgets or program activity to determine how actual resource allocations compare with program priorities or performance.

The Department has three means for defining program priorities and budgeting funds:

- the Secretary's priorities;
- division and bureau planning guidance; and
- specific species and area management plans.

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### **The Secretary establishes broad spending priorities.**

In the past, priorities established by the Secretary have included developing greater cooperation with the Department's various constituencies and improving customer service; water resources restoration, particularly in the Great Lakes and the Mississippi River; and developing greater opportunities for hunting and fishing and promoting outdoor skills and education.

Project planning documents provided by the bureaus of Wildlife Management, Fisheries Management, and Law Enforcement, as well as their respective divisions, incorporate the Secretary's priorities and provide guidance to regional staff who propose projects for funding each biennium. Over the past decade, the focus of this guidance has included:

- wildlife and fisheries surveys and assessments, to gather and share basic population and health information;
- development and maintenance of habitat, such as wetlands and prairie restoration, and facility repairs; and
- developing partnerships with the public and other groups through aquatic and wildlife education efforts.

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**The Department develops long-term species and area management plans.**

In general, regional field staff write workplans that integrate central office priorities, perceived local needs, and funding requirements. Once these proposals are reviewed, some are approved by the central office as available funding permits.

The Department also plans for the longer-term development and maintenance of land and waterways under its jurisdiction, and for the health and management of each game species in the state, through the development of species and area management plans. These long-range plans, which are intended to be effective for 10 to 15 years, address issues facing each particular property or species and set goals and objectives to be met by the Department. For example:

- The Dells of the Wisconsin River State Natural Area Management Plan examines that area's regional and geological significance and its plant and animal species communities, and then plans according to optimal preservation and recreational uses. An environmental assessment is also included.
- Wisconsin's Walleye Management Plan sets seven goals with specific objectives, such as evaluating and revising stocking criteria and guidelines, and specific strategies to implement each goal, such as applying the procedures used in successful walleye stocking projects to other waters.

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**Plans have been updated for species with the most hunter and angler interest.**

In the 1970s and early 1980s, the Department developed and approved 39 species plans. Since 1990, 18 of these plans have been revised to take into account more recent data and new strategies in game management. Many of the updated plans have been for species with the most hunter and angler interest or those requiring the most substantial management efforts, such as plans for pheasant, northern pike, and bass. Although the Department's reorganization has altered its focus toward planning for entire ecosystems rather than specific species, staff indicate that plans for species with the highest management needs are still considered important as reference tools to ensure that the efforts in different regions of the state are reasonable and avoid unnecessary duplication.

The area management plan system was first developed in the 1970s. However, management plans have not been developed for all properties. Departmental guidelines approved in August 1996 require that most development take place only on property for which a management plan has been completed and approved. Of the Department's 800 individual parcels of property, staff indicated that approximately 400 properties should be included within area management plans. The remaining 400 are small sites, such as fire towers and motorboat access sites, that do not require extensive management planning.

Of the 400 properties that DNR staff believe should be included in area management plans, approximately 250, or 62.5 percent, have been included in a plan. However, many plans were written several years ago; approximately 160, or 64 percent, were written and approved by the Natural Resources Board prior to 1985. DNR staff indicate some of these plans need to be revised to take boundary changes and improvements in land management practices into account. Consequently, the Department has renewed its efforts to establish current area management plans for all of its properties over the next 15 years. It estimates that about 150 new and updated plans are needed. Many of these documents will include area plans for a number of properties that are located in close proximity or that were purchased for a similar purpose. Currently, the Department is preparing 27 area plans, each of which is expected to take approximately two-and-one-half years to complete.

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**The Department's  
planning efforts are not  
well-coordinated.**

Although the Department develops and implements species and area management plans, as well as numerous other long-range plans such as the Long Range Plan for Wisconsin's Fishery Resources 1993-1999, Fish 2000, the Wisconsin Wolf Recovery Plan, the North American Waterfowl Management Plan, the Mississippi Valley Canada Goose Management Plan, Resource Management 2000, and the Integrated Lake Michigan Fisheries Management Plan, these plans are not always clearly tied to the projects the Department chooses to fund. We reviewed 101 project proposals that were submitted for approval during the 1997-99 biennium and found that 92 made reference to the priorities established by the Secretary, but only 24 made reference to one of the Department's long-range plans and attempted to integrate the proposed project with one of the previously developed plans.

In addition, the plans the Department establishes do not always provide the type of information that is needed to determine program effectiveness, such as timetables for project completion and the method by which success in meeting established goals will be measured. For example:

- the area management plan for the Dells of the Wisconsin River State Natural Area does not have any time lines for the development of recreational areas and interpretive projects;
- the Wild Turkey Management Plan does not estimate the costs associated with its strategies, nor does it indicate which staff would be responsible for accomplishing those strategies; and

- the Pheasant Management Plan does not include performance measures associated with its goals and objectives, making it difficult to determine whether proposed work strategies have tangible benefits.

### **Enhancing Management Information**

To be most useful and effective, the planning efforts the Department undertakes need to be fully integrated with its budgeting and cost accounting systems. Although the financial tracking recommendations noted previously will help the Department to improve the type and amount of information available on program costs, such changes alone are unlikely to help it assess the extent to which program expenditures have accomplished departmental objectives. To do this will require quantitative and qualitative performance indicators that are linked to long-range plans, describe program goals, and measure the extent to which goals have been achieved.

Several states have implemented performance measures to improve their evaluation of program accomplishments and provide better information to program managers, departmental officials, and state legislatures. We identified eight states that have implemented quantitative and qualitative indicators of progress toward stated fish and wildlife objectives: Connecticut, Florida, Maine, Massachusetts, Minnesota, North Carolina, Ohio, and Vermont. Agencies that have implemented performance measures typically report on their results either annually or biennially.

The types of fish and wildlife-related performance measures developed, and on which these states typically report, generally relate to five areas:

- populations of game species;
- acres of habitat;
- hunting and fishing access;
- education and enforcement efforts; and
- hunter and angler satisfaction.

Not all state fish and wildlife agencies have adopted identical measures, and the utility of different types of measures varies. For example, an output measure of the number of hours spent on a particular activity, such as developing habitat restoration plans, is typically less useful to policymakers than an outcome measure that focuses on the results of an activity, in this case the number of acres of habitat actually restored that resulted in increases in wildlife and plant populations.

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**States have used performance measures to enhance program assessment.**

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**The most useful performance measures focus on results rather than activities.**

According to staff in states that have established performance measures, those proven to be most useful to policymakers provide a direct means of evaluating program accomplishments, such as:

- the percentage change in the population of certain game species, such as deer and turkey;
- the number of acres of grasslands or wetlands habitat restored;
- the number of hunting and fishing access points established each year, including the construction of fishing piers and boat docks;
- the number of participants in hunter education classes and the percentage of those participants who passed these courses' minimum standards; and
- the number of captive wildlife facilities inspected and the percentage found to have violations.

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**The Department is developing performance measures related to game species and habitat.**

In fact, the Department already has the ability to provide the Legislature and the public with some of these measures, since they are included in its annual report to the United States Fish and Wildlife Service, which dispenses the federal funds that Wisconsin receives for fish and wildlife-related purposes. These reports include progress made during the year, including such measures as the total acres of restored grasslands and wetlands; number of parking or access sites constructed; and the number of people who passed the Department's trapper education courses. To measure the extent to which a program is successful, these measures are typically compared to pre-established goals. DNR staff indicate they have begun to develop long-term performance measures in some areas, and in 1996 some performance measures were incorporated into the Department's 1997-1999 biennial project planning guidance. These goals included:

- developing a process to identify the status of species that the Department is working to rehabilitate, including lake sturgeon and muskellunge;
- establishing a procedure to measure the amount of mercury in the environment and its effect on fish and wildlife; and
- developing a method to measure the acreage and health of critical wildlife and fishery habitats.

In addition, staff were encouraged to work toward the development of performance measures as they planned new long-term ecosystem management projects. The Department's effort to develop performance measures is anticipated to include all areas for which it has responsibility, including air and water quality, fish and wildlife management, and state parks and forests.

DNR staff have indicated additional performance measures may be included in internal 1999-2001 project-planning guidelines and that a report on the state of Wisconsin's environment, which includes a discussion of the Department's goals for the future, may be prepared. At this point the ultimate result of these efforts is unclear. To maximize the usefulness of performance measures to the Legislature and the public, we recommend that in developing performance measures, the Department of Natural Resources:

- focus on program outcomes, such as improvements to the environment or to wildlife and plant populations, rather than outputs, such as levels of activity;
- establish performance measures that can be readily quantified;
- link performance measures to established long-range plans; and
- report to the Legislature within six months of the end of each fiscal year describing progress made in reaching established goals and analyzing the budgets and expenditures related to each measure developed, so that the Legislature is aware of the cost of reaching various goals.

In addition, to ensure the Legislature is informed of the Department's progress in establishing performance measures, we recommend the Department of Natural Resources report to the Joint Legislative Audit Committee by December 31, 1998, on its plans for developing performance measures for fish and wildlife activities and a timetable for implementing the measures proposed.

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