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**Warren Knowles-Gaylord Nelson
Stewardship Program**

Warren Knowles-Gaylord Nelson Stewardship Program

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Warren Knowles-Gaylord Nelson Stewardship Program

Introduction

Wisconsin's stewardship program was created in 1989 Wisconsin Act 31 to acquire land to expand nature-based outdoor recreational opportunities and protect environmentally sensitive areas. 1999 Wisconsin Act 9, the 1999-2001 biennial budget act, expanded the program, adding several funding categories that exist today, and renamed the program after Wisconsin Governors Warren Knowles and Gaylord Nelson.

Under the stewardship program, the Department of Natural Resources (DNR) acquires land and develops state recreational properties, and provides grants to local units of government and nonprofit organizations for land acquisition and property development. The program is funded through both the forestry account of the segregated (SEG) conservation fund and the issuance of state debt (bonds). These bonds are backed by the full faith and credit of the state, and the government is required to use its taxing power if necessary to repay the debt. Annual debt service payments for principal and interest on stewardship bonds are primarily funded from general purpose revenues (GPR), with a portion paid from the SEG conservation fund.

Since its creation in 1989, the program has been reauthorized four times—in 1999 Wisconsin Act 9, 2007 Wisconsin Act 20, 2019 Wisconsin Act 9, and 2021 Wisconsin Act 58. Between fiscal year 2015-16 and fiscal year 2021-22, the program was authorized an annual bonding allotment of \$33.25 million. Beginning in fiscal year 2022-23, the program is authorized to obligate up to \$25.25 million in bonds and \$8 million in conservation fund SEG annually. The annual allocation is divided among several statutorily defined purposes known as subprograms, which are described in a later section.

Program Funding

Under the original stewardship program, DNR allocated \$23.1 million of general obligation bonding authority and \$1.9 million of federal land acquisition funds to reach an annual expenditure authority of \$25 million, or \$250 million over 10 years, although this was later reduced to \$231 million overall. Under 1999 Act 9 and 2001 Wisconsin Act 16, the program was authorized at \$572 million overall and \$60 million annually for most years through 2009-10.

2007 Act 20 extended the stewardship program for another 10 years through fiscal year 2019-20 and increased the annual bonding authority under the program from \$60 million to \$86 million. Subsequent budget acts reduced annual program funding to \$33.25 million annually and \$474.25 million total through 2019-20.

2019 Act 9 extended the program for two years, to 2021-22, at an annual allotment of \$33.25 million. Act 9 accomplished this by allowing DNR to use approximately \$23.9 million in bonding authority that was not obligated to projects or purchases in prior years and unavailable for DNR to use, as described in the following section. Additionally, Act 9 provided approximately \$42.6 million in bonding authority to fully fund the two-year extension.

2021 Act 58 reauthorized the program for a four-year period, from 2022-23 to 2025-26, at annual allotment of \$33.25 million, including \$8 million from the forestry account of the SEG conservation fund and \$25.25 million in bonds. The act provided \$90 million in new bonding authority and authorized DNR to use an additional \$11

Table 1: Stewardship Statutory Bonding Authority and Annual Allotments

<u>Act</u>	<u>Fiscal Years in Effect</u>	<u>Change to Authorization</u>	<u>Cumulative Total</u>	<u>Annual Allotment</u>
1999 Act 9	2001-2002	\$460,000,000	\$460,000,000	\$46,000,000
2001 Act 16	2003-2010	112,000,000	572,000,000	60,000,000
2007 Act 20	2011	860,000,000	1,432,000,000	86,000,000
2011 Act 32	2012-2013	-234,000,000	1,198,000,000	60,000,000
2013 Act 20	2014	-63,500,000	1,134,500,000	47,500,000 ¹
	2015			54,500,000 ¹
2015 Act 55	2016-2020	-88,250,000	1,046,250,000	33,250,000
2019 Act 9	2021-2022	42,600,000 ²	1,088,850,000	33,250,000
2021 Act 58	2023-2026	90,000,000 ³	1,178,850,000	25,250,000 ⁴

¹ 2013 Wisconsin Act 20 set the annual bonding allotment at \$47.5 million in 2013-14, \$54.5 million in 2014-15, and \$50 million annually thereafter.

² 2019 Act 9 increased the total bonding authority by \$42.6 million and authorized DNR to use \$23.9 million in existing bonding authority that had lapsed through fiscal year 2018-19.

³ 2021 Act 58 increased the total bonding authority by \$90 million and authorized DNR to use \$11 million in existing bonding authority that had lapsed through fiscal year 2021-22.

⁴ In addition to \$25.25 million in bonds, DNR may obligate up to \$8 million conservation SEG.

million in unobligated bonding authority to fully fund the program. Total statutorily authorized bonding authority under the program is currently \$1,178.9 million. Table 1 shows the level of bonding authorization and annual allotments for the program, by year.

Prior to 2011, if the Department did not obligate the full amount allocated under a stewardship subprogram, DNR was directed to raise the annual bonding authority for the subprogram by amount equal to the unobligated amount. 2011 Wisconsin Act 32 specified that this does not apply after fiscal year 2010-11. Beginning in fiscal year 2011-12, s. 23.0917(5g) of the statutes restricts DNR from carrying forward unobligated bonding authority into subsequent fiscal years, unless directed by a subsequent act of the Legislature. Lapsed bonding authority has typically been redirected to state and local recreational or environmental capital projects, in addition to the amounts under 2019 Act 9 (\$23.9 million) and 2021 Act 58 (\$11.0 million) to partially fund program reauthorizations.

Table 2 shows the estimated amount of unobligated bonding authority that had lapsed in fiscal years 2019-20, 2020-21 and 2021-22.

Table 2: Unobligated Balances, by Subprogram, 2019-20 through 2021-22

	<u>Annual Allotment</u>	<u>Unobligated Balance</u>
Land Acquisition		
Department Acquisition	\$9,000,000	\$13,059,000
Nonprofit Conservation Organization (NCO) Acquisition	7,000,000	3,495,600
County Forest Grants	<u>5,000,000</u>	<u>3,491,700</u>
Subtotal	\$21,000,000	\$20,046,300
Recreational Boating Aids	\$2,500,000	\$0
Property Development and Local Assistance		
Property Development	\$3,750,000	\$9,300
Local Assistance Grants	<u>6,000,000</u>	<u>249,100</u>
Subtotal	\$9,750,000	\$258,400
Total	\$33,250,000	\$20,304,700

Note: NCO acquisition grants unused in a fiscal year carryover to county forest grants for use in the following fiscal year.

Table 3: Annual Stewardship Program Allocations

	2012-13	2013-14	2014-15	2015-16 through 2021-22	2022-23 through 2025-26		
					Bonding	SEG	Total
Land Acquisition							
DNR Acquisitions	\$20,525,000	\$14,000,000	\$13,600,000	\$9,000,000	\$1,000,000	\$5,000,000	\$6,000,000
NCO Acquisitions	12,000,000	12,000,000	12,000,000	7,000,000	7,000,000		\$7,000,000
County Forest Grants	1,875,000	6,000,000	4,500,000	5,000,000		3,000,000	\$3,000,000
BCPL Natural Areas	2,000,000	0	0	0	0	0	0
County Dam Safety Grants	100,000	0	1,900,000	0	0	0	0
Subtotal	\$36,500,000	\$32,000,000	\$32,000,000	\$21,000,000	\$8,000,000	\$8,000,000	\$16,000,000
Recreational Boating Aids	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$3,000,000	\$0	\$3,000,000
Property Development and Local Assistance							
DNR Property Development	\$13,000,000	\$6,500,000	\$6,500,000	\$3,250,000	\$5,000,000	\$0	\$5,000,000
Motorized Stewardship ¹	0	500,000	500,000	500,000		0	0
Kettle Moraine Springs Fish Hatchery ²	0	0	7,000,000	0		0	0
Local Assistance Grants	8,000,000	6,000,000	6,000,000	6,000,000	9,250,000	0	9,250,000
Subtotal	\$21,000,000	\$13,000,000	\$20,000,000	\$9,750,000	\$14,250,000	\$0	\$14,250,000
Total	\$60,000,000	\$47,500,000	\$54,500,000	\$33,250,000	\$25,250,000	\$8,000,000	\$33,250,000

¹2021 Act 58 deleted an annual allotment for motorized stewardship grants. However, motorized recreation projects are still eligible to receive funding under the local assistance and property development subprogram.

²\$26.6 million is enumerated for the Kettle Moraine Springs Fish Hatchery project by 2015 Act 55. This includes up to \$19.6 million in previously authorized but unobligated stewardship funds along with the \$7 million set aside in fiscal year 2014-15.

Stewardship Subprograms

The stewardship program has three active statutory subprograms: (1) land acquisition; (2) property development and local assistance; and (3) recreational boating aids. Table 3 shows annual allocations by subprogram for 2012-13 through 2025-26. Appendix I shows expenditures by subprogram from 2012-13 through 2021-22.

Land Acquisition Subprogram

The land acquisition subprogram provides funding for: (a) DNR to purchase land and easements; (b) grants to nonprofit conservation organizations (NCOs) to acquire land; and (c) grants to counties to acquire productive forestland. Properties acquired using stewardship funding are required to be open to public access for nature-based outdoor recreation. The Department has defined "nature-based outdoor recreation" by administrative rule to mean "activities where the primary

focus or purpose is the appreciation or enjoyment of nature." These activities may include, but are not limited to, hiking, bicycling, wildlife or nature observation, camping, nature study, fishing, hunting, and multi-use trail activities.

Department Acquisitions. The stewardship program is DNR's primary source of funding for the acquisition of conservation land. DNR may obligate moneys under the land acquisition subprogram to acquire land for any of the purposes specified under statute, such as forests, parks, fisheries or wildlife areas, and natural areas. Table 4 provides a summary of the acreage acquired by program area, using stewardship funds or other means.

While stewardship is the largest source of funding for state land acquisition, acreage shown in the table includes land acquired through all sources, including acres donated to DNR, or purchased or acquired using federal grant funding or other state funds since 1990. In addition to the stewardship program, the Department utilizes

Table 4: Cumulative DNR Acquisitions -- January 1, 1990, through June 30, 2022

Program	Acres
Fisheries and Streambank Protection	50,528
Northern Forests	334,614
Parks and Southern Forests	63,353
Wild Rivers and Resource Areas	105,369
Wildlife Management	205,146
Natural Areas	90,303
Administrative and Other	<u>29,848</u>
Total	879,161

several federal grant programs to fund land acquisition including: Federal Forest Legacy Program (FLP) grants; Habitat Conservation Planning grants (Endangered Species); Land and Water Conservation Fund (LAWCON) grants; National Coastal Wetlands Conservation grants; National Fish and Wildlife Foundation grants; North American Wetlands Conservation Act grants (NAWCA); Sport Fish Restoration grants for fishery projects and boating access; and Pittman-Robertson Federal Aid in Wildlife Restoration grants.

In addition to utilizing federal grants for land acquisition, DNR may also receive a gift or donation of land from a nonprofit organization or private landowner. DNR also may utilize certain other non-stewardship state funds from programs such as the nonpoint source pollution abatement

program and the Natural Resource Damage Assessment program to purchase land. However, the amount of available federal funds, gifts, and other state funds has varied greatly from year to year. Therefore, the majority of land acquisition purchases are made using stewardship bonding authority.

The Department expended a total of \$704 million for land acquisition (fee title and easements) between July 1, 1990, and June 30, 2022, including \$561 million in stewardship funds and \$143 million in federal grants, other non-stewardship state funds, and other funds and gifts. Acquisitions by conservation use are summarized in Table 5. The table does not include land acquisition funds used for grants to NCOs.

Acquisition Priorities. The Department must give priority to the following purposes: (a) acquisition of land that preserves or enhances the state's water resources, including land along the Lower Wisconsin State Riverway and land abutting wild rivers, wild lakes (defined in administrative rule as "a lake or flowage of at least five acres...identified in the Wisconsin register of waterbodies, where human influence, such as structural development of its shorelands, is not significant or can be removed at costs deemed warranted by the Department), and land along the

Table 5: DNR General Land Acquisition Expenditures -- July 1, 1990 through June 30, 2022

Category	Acres Purchased	Stewardship Cost	Other Cost*	Total Cost
Fisheries Management	45,408	\$56,388,700	\$19,528,300	\$75,917,000
Parks & Southern Forests	51,845	102,920,500	19,755,100	122,675,600
Northern Forests	324,719	150,318,800	26,851,800	177,170,600
Wild Rivers & Resources	103,872	94,251,000	6,229,500	100,480,500
Wildlife Management	118,230	100,285,500	46,328,100	146,613,600
Natural Areas	72,760	47,294,400	21,531,200	68,825,600
Other	<u>6,173</u>	<u>9,300,100</u>	<u>3,031,600</u>	<u>12,331,700</u>
Total	723,007	\$560,759,000	\$143,255,600	\$704,014,600

*Primarily federal, but including gifts and land donations from private individuals and nonprofit conservation organizations, and certain other non-stewardship state funds from programs such as the nonpoint source water pollution abatement program and the Natural Resource Damage Assessment program.

shores of the Great Lakes; (b) acquisition of land for the stream bank protection program; (c) acquisition of land for habitat areas and fisheries; (d) acquisition of land for natural areas; (e) acquisition of land in the middle Kettle Moraine; and (f) acquisition of land in the Niagara Escarpment corridor. 2015 Act 55 requires DNR to set aside \$1 million for Department purchases for the Ice Age Trail.

The Department has set additional priorities for the acquisition of recreational land in s. NR 1.40 of the administrative code, such as placing primary emphasis on acquiring lands within 40 miles of Wisconsin's 12 largest cities: Appleton, Eau Claire, Green Bay, Janesville, Kenosha, La Crosse, Madison, Milwaukee, Oshkosh, Racine, Waukesha, and West Allis. In addition, the Department, with the advice and consent of the Natural Resources Board, periodically updates its acquisition strategy to address evolving ecological, social, and land use trends. The Department released the Wisconsin Land Legacy report in January, 2006, which provides a guideline for applying land acquisition criteria and priorities statewide. An updated DNR land acquisition strategy for the stewardship program was approved by the Board in December, 2010.

The Department has set additional priorities for the acquisition of recreational land in s. NR 1.40 of the administrative code. The top priority for acquisition is for the consolidation and completion of existing projects. When a state park, forest, wildlife area or recreation area is planned, a map showing the desired borders for the entire project is drawn. Usually, not all of the land proposed for the project is for sale at that time. DNR purchases property that is available within the mapped boundaries and then purchases additional parcels as they come available to fill out the project borders. Additionally, acquisition projects are also targeted toward meeting three goals: (a) provide the public with the land base needed for high-quality nature-based outdoor recreational experiences;

(b) preserve Wisconsin's high-conservation-value lands and waters; and (c) maintain a portfolio of public lands that supports and enhances Wisconsin's nature-based economy.

The Department seeks to acquire lands to protect: (a) rare and threatened natural resources, genetic and biological diversity, and critical fish and wildlife habitat; and (b) water-based resources, including land for protecting and improving surface and ground water quality and land for recreation along streams, rivers, lakes and flowages. The Department also considers whether the land is under threat of conversion or impairment and whether DNR would be successful at acquiring a meaningful amount of land to meet recreation and conservation goals. In addition, DNR considers the land's potential for return on investment, in the form of nature-based tourism, or generation of significant economic activity such as for the wood products and biofuel industries.

Section NR 1.41 of the administrative code specifies which Department land acquisitions require Natural Resources Board approval. In general, all land acquisition projects greater than \$150,000 are subject to Natural Resources Board approval.

Subprogram Restrictions. The Department may not acquire land using funding from the stewardship program without the prior approval of a majority of the members-elect of the county board of supervisors of a county in which the land is located if at least 66% of the land in the county is owned or under the jurisdiction of the state, the federal government, or a local governmental unit. Before determining whether to approve the acquisition, the county in which the land is located must post notices that inform the residents of the community surrounding the land of the possible acquisition. No county is currently subject to this provision.

Also, DNR may not obligate funding from the

stewardship program for: (a) the acquisition of land for golf courses or for the development of golf courses; (b) the acquisition by a municipality of land that is outside the boundaries of the municipality unless the municipality acquiring the land and the municipality in which the land is located approve the acquisition; or (c) for the acquisition or development of land by a county or other local unit of government if the land involved would be acquired by condemnation. Additionally, no more than 20% of available stewardship bonding authority in any fiscal year may be used to purchase parcels less than 10 acres in size.

Stewardship Acquisition Limits and Project Boundaries. 2013 Act 20 created three limits on DNR land acquisitions under the program. First, of the sum allocated in a year for Department acquisitions (currently \$6 million), DNR may obligate not more than one-third for the purchase of DNR land in fee simple; at least two-thirds of allocated bonding authority would be used for county forest grants or DNR acquisitions of easements.

Second, unless the Joint Committee on Finance approves the land acquisition, the Department may not obligate any moneys from the stewardship program for DNR to acquire land that is outside a project boundary. A "project boundary" under this section is the boundary of a project established by the Department on or before May 1, 2013. Under this provision, a land acquisition is approved by Joint Finance if 12 of the 16 members of the Committee vote to approve the purchase.

Finally, DNR may not acquire land if the number of acres held by the Department in fee simple (approximately 1.5 million acres in September, 2022) exceeds 1.9 million acres, unless the Joint Committee on Finance approves the proposed acquisition under a 14-day passive review process.

Use of Future Bonding Authority For Certain Land Acquisitions. Beginning in fiscal year 1999-

00, DNR may obligate any amount not in excess of the total bonding authority for the land acquisition subprogram for the acquisition of land, subject to the approval of the Governor and the Joint Committee on Finance under a 14-day passive review process. For such transactions, the Department must sell a portion of the acquired land. All proceeds from such sales, up to the amount obligated for the original purchase, are credited to a program revenue appropriation for the payment of principal and interest associated with such purchases. Any sale proceeds in excess of the amount originally obligated are deposited in the general fund.

If DNR were to obligate future bonding authority, the statutes provide a mechanism by which the Department may reclaim or reduce subsequent years' bonding authority based on bonds issued for the project being retired with proceeds from the acquired land that was subsequently sold. The Department requested this authority in 1999 to fund the \$25 million "Great Addition" purchase in Iron, Lincoln, Oneida, and Vilas Counties. It was requested again in 2001 to purchase lands for the Governor Earl Peshtigo River State Forest for \$25 million.

Under another provision, DNR is permitted to, for a given fiscal year, in addition to obligating the amount of the annual bonding authority for a subprogram, obligate up to 100% of the annual bonding authority for that subprogram for that given fiscal year for a project or activity. Therefore, DNR could obligate bonding authority up to double the annual allotment for a subprogram in a given year. The Department must then adjust the annual bonding authority for that subprogram by lowering the annual bonding authority for the next fiscal year by the amount utilized beyond the authorized amount for the subprogram. In order for the Department to use this provision, the Natural Resources Board must determine that: (a) funds are otherwise insufficient; (b) any land involved in the project or activity covers a large area

or the land is uniquely valuable in conserving the natural resources of the state; and (c) delaying or deferring all or part of the cost to a subsequent fiscal year is not reasonably possible. DNR used this authority for several purchases totaling approximately \$38 million in the 2006-07 through 2008-09 fiscal years.

Under s. 23.0917(5m)(c) of the statutes, lands acquired using these provisions do not have to be for conservation or recreational purposes. The Department of Administration (DOA) is required to monitor all transactions under these provisions to ensure compliance with federal law and to ensure that interest on the bonds is tax-exempt for the holders of the bonds.

Recent Department Acquisitions. DNR closed two notable acquisitions in the 2020-21 and 2021-22 fiscal years. On July 15, 2021, the Joint Committee on Finance approved the purchase of 220 acres adjacent to Devil's Lake State Park for \$1,640,000. The Department also awarded a grant to The Nature Conservancy for \$249,000, which helped support the acquisition of an additional 80 acres from the same seller. The two transactions added 300 acres of recreation land within the Devil's Lake State Park project boundary.

On July 28, 2021, the Joint Committee on Finance approved the purchase of a 12,497-acre easement in Oneida County from the Conservation Fund for \$4.7 million. The easement is located within the Northern Forest Legacy Area project boundary southeast of Rhinelander. The acquisition provides public access and connects several public forests. The easement also guarantees that the property will be managed according to a DNR-approved forest management plan. The easement also secures public access to the forest's internal road network and establishes a \$500,000 road endowment to maintain the existing forest roads. Appendix II lists all stewardship acquisition transactions greater than \$5 million or 10,000 acres.

Grants to NCOs. NCOs may apply for funding under the Knowles-Nelson Stewardship program for the acquisition of property for conservation purposes. DNR currently is required to set aside \$7 million each fiscal year through 2025-26 for grants to NCOs. At the end of each fiscal year, any remaining NCO allocation is made available for grants to county forests in the subsequent year. Land acquisition grants to NCOs may be for up to 50% of acquisition costs, in most circumstances. Lands acquired with NCO grants must be open to public use, except if necessary to protect wild animals, plant communities or other features. NCOs also may apply for stewardship funding under the property development and local assistance subprogram. (Land acquisition grants to NCOs are included in the "Grants to Nonprofit Conservation Organizations" section of this paper.)

Grants for County Forests. 2007 Act 20 created a program under the land acquisition subprogram to provide grants to counties to acquire land to be included in a county forest. Counties had always been eligible for stewardship local assistance grants; 2007 Act 20 extended eligibility to the land acquisition subprogram. Each county receiving a grant under this program is required to provide matching funds of at least 50% of the land acquisition costs. In lieu of funds, counties may use lands for their required match.

In order to be eligible for a grant to acquire land for inclusion in a county forest, administrative code Chapter NR 51 requires a county to have land entered in the county forest program under s. 28.11(4) of the statutes, and to have entered into a memorandum of agreement with DNR. Counties that acquire land through the county forest program are prohibited from converting the land or the rights in the land acquired using program grant money to a use that is inconsistent with the type of nature-based outdoor recreation for which the grant was awarded, unless the Natural Resources Board approves.

Table 6: Land Acquisition Allotments for County Forest Grants

Fiscal Year	Allocated for County Forest Grants	Carried Over from NCO Grants	Total Available for County Forest Grants	Total Awarded for County Forest Grants
2010-11	\$1,404,000	N.A.	\$1,404,000	\$1,407,500
2011-12	1,167,000	N.A.	1,167,000	1,182,700
2012-13	1,875,000	N.A.	1,875,000	1,874,800
2013-14	6,000,000	N.A.	6,000,000	4,794,400
2014-15	4,500,000	\$4,910,700	9,410,700	4,559,100
2015-16	5,000,000	4,984,600	9,984,600	585,400
2016-17	5,000,000	1,584,500	6,584,541	282,200
2017-18	5,000,000	3,980,500	8,980,500	1,806,800
2018-19	5,000,000	271,000	5,271,000	2,826,800
2019-20	5,000,000	2,861,600	7,861,600	316,400
2020-21	5,000,000	4,140,400	9,140,400	765,500
2021-22	5,000,000	1,089,100	6,089,100	1,521,600
2022-23	3,000,000	3,334,800	6,334,800	N/A

NR 51 also establishes criteria for evaluating and ranking applications for grants to counties to acquire land for inclusion in a county forest. These criteria include: (a) whether the project meets the criteria for county forests under s. 28.11; (b) whether the project has regional or statewide significance; (c) the degree to which the site is threatened by development or conversion to other land use; (d) whether the project is within the county forest boundary identified in the county forest comprehensive land use plan, a 15-year county forest land use management plan approved by the county board and DNR; and (e) whether the project is identified as an important acquisition within an existing plan or database, including the Land Legacy report, statewide forestry plan, Forest Legacy plan, county forest comprehensive land use plan, or other document. Annually, DNR will provide notice of the maximum funding allotment to counties for grants to acquire land for county forests through a process defined in the memorandum of agreement.

Prior to 2015 Act 55, DNR had discretion over the amount of annual land acquisition subprogram funding allocated to county forest grants. Act 55 allotted \$5 million from the land acquisition subprogram to county forest grants. (The Department retains the discretion to allocate more than that amount.) 2021 Act 58 reduced the allocation for

county forest grants from \$5 million to \$3 million. Additionally, the act replaces bond funding for the program with an appropriation from the forestry account of the SEG conservation fund.

In addition to the appropriated allotment, 2013 Act 20 specified that, if at the end of a given fiscal year, any of the allocation for NCOs remains unobligated (currently \$7 million), DNR may carry-forward the unobligated bonding authority into the following fiscal year to be used only to provide grants in that fiscal year to counties to acquire land to be included in a county forest. Table 6 shows the annual county forest allotments from the land acquisition subprogram from fiscal year 2010-11 through 2022-23. Through June 30, 2022, the Department has awarded grants totaling \$21.9 million under the county forest program.

Property Development and Local Assistance Subprogram

Although property development and local assistance are components of the same subprogram, they serve different purposes. The property development component primarily addresses property development on DNR-owned land, while the local assistance program awards grants to local or tribal governments and NCOs to acquire land for nature-based outdoor recreation and to local

Table 7: Property Development and Local Assistance Subprogram (Annual Allotments)

	2011-12	2012-13	2013-14	2014-15	2015-16 through 2021-22	2022-23 through 2025-26
DNR Property Development	\$11,750,000	\$12,750,000	\$6,250,000	\$6,250,000	\$3,000,000	\$4,500,000
Grants to Friends Groups	250,000	250,000	250,000	250,000	250,000	500,000
Motorized Stewardship*	0	0	500,000	500,000	500,000	0
Kettle Moraine Springs Hatchery			0	7,000,000	0	0
Local Assistance Grants	<u>8,000,000</u>	<u>8,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>9,250,000</u>
Total Annual Bonding Authority	\$20,000,000	\$21,000,000	\$13,000,000	\$20,000,000	\$9,750,000	\$14,250,000

*Motorized stewardship projects were subtracted from the DNR property development allocation beginning in fiscal year 2013-14. Beginning in 2022-23, motorized stewardship remains a category of eligible projects under the local assistance subprogram, although no allocation is set.

governments for nature-based recreational development on local conservation land.

Beginning in fiscal year 2022-23, 2021 Act 58 provides \$4.5 million each year in stewardship bonding authority for DNR property development. Act 58 also increased the amount allocated for local assistance grants from a maximum of \$6 million annually to \$9.25 million annually beginning in fiscal year 2022-23. Table 7 illustrates how funding is allocated annually under the property development and local assistance subprogram.

Property Development. Funding obligated for property development is used for: (a) property development on DNR land; (b) property development on conservation easements adjacent to DNR land; and (c) grants to friends groups and NCOs for property development activities on DNR land.

Department Development. Stewardship-supported property development funding is allotted to projects through the capital budget process. Under statute, in September of even-numbered years DNR and other state agencies are required to submit a six-year facility plan to the DOA Division of Facilities Development (DFD) listing the development needs of the agency's facilities and setting a preliminary timeline for their completion. In addition, agencies requesting projects for the upcoming biennium include those projects in a capital budget request that list projects with an

estimated budget over \$1 million in priority order. Agency capital budget requests are reviewed by DFD, the Governor and the DOA Secretary and are used to develop the Governor's biennial capital budget request that is submitted to the Legislature in spring of odd-numbered years. Additional information about the capital budget process can be found in the Legislative Fiscal Bureau informational paper "State Building Program."

Appendix III provides information on recent major property development projects, and Appendix IV lists stewardship expenditures by property.

Motorized Stewardship Grants. 2013 Act 20 specifies that stewardship property development subprogram funds may be used for aids to the state, counties, villages or towns for the following snowmobile, all-terrain vehicle (ATV), and utility terrain vehicle (UTV) trail aid projects:

- Snowmobile trail project costs include: (a) development of trails; (b) the cooperative snowmobile sign program; (c) major reconstruction or rehabilitation to improve bridges on existing approved trails; (d) trail rehabilitation; and (e) signing of snowmobile routes and state snowmobile trails and areas; and
- ATV and UTV projects include: (a) acquisitions of easements and land; (b) development of facilities, routes, and trails; (c) development of a

snowmobile route or trail or an off-road motorcycle trail or facility if the route, trail or facility is open for use by ATVs; (d) improvement of ATV trails for use by UTVs; and (e) placement of signs briefly explaining the law related to intoxicated operation of ATVs and UTVs. A DNR grant may not exceed 80% of eligible project costs, meaning at least a 20% local match is required.

2013 Act 20 did not set an annual funding level for motorized stewardship grants. Between 2013-14 and 2021-22, DNR allocated \$500,000 annually to motorized stewardship grants. 2021 Act 58 as passed by the Legislature included a \$500,000 annual allotment for motorized stewardship grants. Although the provision was vetoed, Act 58 also appropriated an additional \$750,000 annually from the ATV/UTV account of the SEG conservation fund for local motorized recreation projects. As a result, DNR does not plan to direct motorized recreation funding from the stewardship program, beginning in 2022-23.

In fiscal year 2020-21, DNR awarded \$500,000 to four motorized stewardship grants. In 2021-22, DNR awarded \$99,680 to four grants, including \$82,000 to two new grants and increases of \$17,680 to two existing projects.

Local Assistance. Funding obligated for local assistance may be used for: (a) grants for acquisition of urban green space; (b) grants for acquisition and development of local parks; (c) grants for acquisition of property development rights; and (d) grants for acquisition and development of urban river areas. Stewardship funds may generally be provided for up to 50% of eligible project costs. Administrative code Chapter NR 51 further addresses the administration of these grant programs. NR 51 specifies that playgrounds may be eligible for development of local parks grants only as "support facilities" and only if they "occupy a minor portion of the grant property" and do not take away from the primary purpose of the project. Further, the rule also specifies that ineligible

acquisition or development projects include, but are not limited to "acquisition and development of areas and facilities that do not meet the definition of nature-based outdoor recreation as defined in NR 51 such as spectator sports, stand-alone playgrounds, swimming pools, dedicated sports fields, tennis courts and hockey rinks."

Recent Grants to Local Units of Government. Through June 30, 2022, DNR has provided a total of approximately \$196 million in stewardship grants to local units of government under the local assistance program as shown in Appendix V. (Local assistance grants to NCOs are included in the "Grants to Nonprofit Conservation Organizations" section of this paper.)

In fiscal year 2020-21, the Department provided 22 local assistance grants totaling \$5,369,600. In fiscal year 2021-22, the Department provided 22 local assistance grants totaling \$5,260,200. These amounts do not include projects that are pending review by the Joint Committee on Finance. Grants included trail development, urban riverfront rehabilitation, new and enhanced boat launches, fishing piers, property acquisition to support trail development, and similar public outdoor recreation projects.

Recreational Boating Aids Subprogram

2007 Act 20 created a recreational boating aids subprogram. Beginning in 2022-23, funding for recreational boating grants totals \$3.4 million annually, including an annual bonding allotment of \$3 million as well as \$400,000 SEG from the water resources account of the conservation fund. SEG funding for the recreational boating aids subprogram is provided through a continuing appropriation. Therefore, DNR is able to carry forward underspent SEG funds into subsequent fiscal years.

Under the recreational boating aids subprogram, DNR provides grants to municipalities,

counties, town sanitary districts, public inland lake protection and rehabilitation districts, qualified lake associations, and the Lower Wisconsin State Riverway Board for up to 50% of the costs (or more in certain circumstances) of developing recreational boating facilities approved by the Waterways Commission. The Waterways Commission is a five-member board appointed by the Governor with the advice and consent of the Senate for staggered, five-year terms. Grants are available for recreational boating projects that include providing public access via boat ramps and related parking facilities, navigational aids or markers, dredging, weed removal, and capital equipment used for trash or debris removal.

Recent Recreational Boating Aids Grants. In 2020-21, DNR awarded 46 projects totaling \$2,984,800 (\$2,500,000 bonding and \$484,800 SEG). In 2021-22, DNR awarded 53 projects totaling \$3,191,400 (\$2,500,000 bonding and \$691,400 SEG).

Grants to Nonprofit Conservation Organizations

NCOs are eligible to apply for grants under both the land acquisition subprogram and the property development and local assistance subprogram. Funds received as grants under the land acquisition subprogram are used to acquire land for a variety of purposes, such as habitat areas, natural areas, streambank protection, trails, and wild lakes, in accordance with the statutorily enumerated priorities for land acquisition funding.

Funding of \$7 million is set aside annually from the land acquisition subprogram for grants to NCOs. 2013 Act 20 specifies that, if at the end of a given fiscal year, any of the NCO allocation remains unobligated, DNR may carry forward the unobligated bonding authority into the following

fiscal year to be used only to provide grants in that fiscal year to counties to acquire land to be included in a county forest.

Section 23.096(2)(b) of the statutes allows the Department to award grants to NCOs for up to half the cost of acquiring property. However, grants of up to 75% of the property acquisition costs may be made to NCOs if the Natural Resources Board determines that all of the following apply: (a) that the property is uniquely valuable in conserving the natural resources of the state; (b) that delaying or deferring the acquisition until 50% of the acquisition costs are procured by the NCO is not reasonably possible; and (c) that sufficient bonding authority remains in the \$7 million NCO allotment for that fiscal year, after awarding grants to organizations that meet the 50% matching requirement.

Before receiving a grant, s. 23.096(3) of the statutes specifies that an NCO must enter into a contract with DNR. The contract must: (a) specify standards for the management of the property to be acquired; (b) prohibit use of the property as security for any debt, unless DNR approves; and (c) prohibit the property to be acquired from being closed to the public, unless DNR determines it is necessary to protect wild animals, plants or other natural features. In addition, the contract must specify that any subsequent sale or transfer of the property by the NCO may be made only with the approval of the Department and only if the potential owner enters into a new contract with DNR. If the NCO violates any essential provision of the contract, title to the acquired property will vest in the state.

NCOs are also eligible for matching grants under the property development and local assistance subprogram. Matching grants may be given to NCOs for property development and habitat restoration on land owned by the Department, acquisition of urban green space, acquisition of local parks and urban rivers areas, and for the purchase of development rights (easements) for conser-

vation purposes. NCOs are not eligible for development of local parks. As mentioned previously, all funds expended under this subprogram must be used for nature-based outdoor recreational purposes.

In addition, DNR may provide up to \$500,000 each year in matching grants to friends groups and NCOs for property development activities on Department-owned property, with no more than \$20,000 in grants for any property in a given fiscal year. Friends groups have first option on available funds.

Small groups that do not qualify as a nonprofit organization may enter into a partnership with a qualified NCO to apply for a one-time stewardship grant of up to \$20,000 for habitat restoration and land acquisition. Under this provision, the qualified NCO would act as the fiscal agent for the grant and would retain title to the land.

Contracts with Third Parties

DNR is currently authorized to contract with nonprofit conservation organizations, including land trusts, and other third parties to perform land management, maintenance, and improvement activities on Department land. In addition, 2011 Act 32 authorized DNR to receive gifts, grants, and bequests of money, materials, or services from NCOs and other donors for the performance of these activities on Department land. Act 32 also specifies that DNR may acknowledge the performance of these activities on DNR land through signs, bulletins, pamphlets, or other communications.

DNR is required to submit a report to the Joint Committee on Finance annually by November 15, which includes information on costs of contracts with NCOs and other third parties, activities performed, and the cost-effectiveness of the contracts in the prior year. The fiscal year 2021-22 report categorized DNR contracts with private companies and NCOs totaling approximately \$20.7

million, including: (a) \$6,341,600 for boat access maintenance; (b) \$4,226,300 for habitat maintenance; (c) \$710,900 for fish hatcheries projects; (d) \$1,068,000 for invasive species control; (e) \$4,383,700 for landscaping, tree planting and land maintenance; and (f) \$4,002,900 for other facilities, trails, and dam/dike maintenance.

Recent Grants to NCOs

Each year, DNR accepts applications from NCOs for stewardship projects on an annual grant funding cycle. Applications are considered for funding in a competitive process in which each project is scored on a rubric that seeks to quantify how well a project may accomplish the state's conservation goals. NCOs may apply for grants under four project categories: habitat areas, natural areas, stream bank protection, and state trails. An application for a stewardship project may be considered for funding from one or more project categories, as applicable. Table 8 shows the number of NCO grants that have been awarded by category since 1989. The table also shows grants that were awarded for acquisition of development rights and for the now-inactive Baraboo Hills subprogram. While NCOs are eligible to receive grants under both the land acquisition subprogram and the local assistance subprogram, the table shows only land acquisition grants. Appendix V shows expenditures for all grants awarded to NCOs, by county, including local assistance and land acquisition awards.

Table 8: Grants to NCOs

Category	Number of Grants	Amount Awarded	Acres Conserved*
Habitat Areas	325	\$60,298,600	24,981
Natural Areas	361	63,625,300	42,929
Streambank Protection	60	10,124,600	4,320
State Trails	75	13,457,200	7,118
Acquisition of Development Rights	46	6,316,200	7,692
Baraboo Hills	<u>15</u>	<u>2,512,000</u>	<u>1,302</u>
Total	882	\$156,333,900	88,342

*Includes acres used to match grant funding.

Since the inception of stewardship NCO grants, several NCOs have received multiple grants, including The Conservation Fund, Ozaukee-Washington Land Trust, Mississippi Valley Conservancy, Natural Heritage Land Trust, and The Nature Conservancy, among others. In the last two fiscal years, two NCOs received their first stewardship grants: the Riverwood Nature Center and Outdoors Forever Conservation Club. Nonprofit grantees represent all regions of the state.

DNR was directed to award a \$1,000,000 grant to Iron County for a project to rebuild Saxon Harbor marina and campground. In December 2020, the project was completed at a total cost of \$14,792,000, including the \$1,000,000 earmark and \$1,115,100 in additional stewardship funds from the recreational boating aids subprogram.

2017 Act 59 also directed DNR to award up to \$1,000,000 for the acquisition of an approximately 13-mile long abandoned rail corridor between Dover and Sturtevant, in Racine County. Racine raised \$500,000 toward the purchase and DNR closed on the property in December, 2021.

Stewardship Earmarks

Beginning in the 1991-93 biennium, statutory earmarks from the stewardship program have been included in some legislative acts. Appendix VI contains a list of each statutory earmark since the 1991-93 biennium. Some earmarks directed use of funds from specified subprograms. Since fiscal year 2011-12, various legislative acts have set aside unobligated bonding for directed state and local projects.

Additionally, DNR was directed to provide up to \$750,000 for a grant to the Friends of Peninsula State Park, Inc. for up to 50% of the costs to rebuild the Eagle Tower in Peninsula State Park. The tower opened to the public in May 2021. The project cost \$3,472,000, including the \$750,000 stewardship earmark, an additional \$916,600 of reallocated stewardship property development funds, federal grants, and gifts and donations from the public.

Parks Water Infrastructure

In recent biennia, the Legislature has authorized existing unobligated stewardship bonding amounts for critical health and safety-related water infrastructure projects in state parks. Priority is to be given to projects in parks with the highest demands. Table 9 shows the status of funding provided by each act. As of October, 2022, \$6,274,100 from these acts remains available to projects.

Act 59 earmarked up to \$500,000 for a project to enhance a shelter located near the Palmatory Scenic Overlook on the south side of the Horicon Marsh Wildlife Area. Construction on the project was completed in September 2021 at a cost of \$658,600. The shelter is open to the public.

Act 59 increased the maximum grant award for a prior earmark for the Neenah-Menasha Twin Trestles project by \$415,300. 2015 Act 55 had previously provided up to \$1,600,000 as a matching grant for the project. 2017 Act 59 increased this to

Table 9: Stewardship Earmarks for Parks Infrastructure

2017-19 Biennial Budget

2017 Act 59 specifies that DNR may utilize unobligated bonding authority for seven projects.

Act	Authorized	Number of Projects	Committed	Encumbered or Expended	Available
2017 Act 71	\$4,500,000	6	\$4,458,500	\$4,346,047	\$41,500
2019 Act 93	5,200,000	36	4,363,634	1,981,813	836,366
2021 Act 173	<u>5,600,000</u>	<u>4</u>	<u>203,750</u>	<u>13,800</u>	<u>5,396,250</u>
Total	\$15,300,000	46	\$9,025,884	\$6,341,660	\$6,274,116

\$2,015,300, but no more than 50% of project costs. As of November, 2022, \$1,964,700 has been expended or encumbered. An additional \$50,600 is committed to the final project elements.

Further, Act 59 authorized an additional \$7.5 million for a replacement for the Little Falls Dam in Willow River State Park. 2015 Act 55 authorized DNR to spend up to \$5 million in previously unobligated bonding authority. 2017 Act 59 raised the total project budget to \$12.5 million. The project was completed in September, 2020 at a total cost of \$17.2 million, including \$12.1 million from the stewardship earmark and \$5.1 million in general-fund-supported bonding.

2017 Act 59 also provided a matching grant of up to \$14,600,000 to support a municipal flood control project in the City of Arcadia executed by the Army Corps of Engineers under the federal Flood Control Act. As of September, 2022, the project had an estimated budget of \$46.7 million, including \$14.3 million from the federal government and \$17.8 million from the City of Arcadia. As of September, 2022, the project is currently in planning and design stages. Construction is expected to begin in 2024.

2021-23 Biennial Budget

2021 Act 58 earmarked one project from unobligated stewardship bonding authority for DNR to expend up to \$3 million from bonding authority that was unobligated in the 2019-20 fiscal year to provide Wisconsin's contribution to the Pierce County Islands Wildlife Area restoration. The project will dredge a portion of the Mississippi River in Pierce County and use the sediment to build islands that will channel the river and provide habitat areas.

In addition to the stewardship grant, DNR has committed \$300,000 in additional funds, including waterfowl stamp revenues. Additionally, the State of Minnesota, local governments in both

Wisconsin and Minnesota, as well as Ducks Unlimited agreed to contribute \$877,500 to the projects. As of September, 2022, the Army Corps of Engineers has received bids for the project.

Stewardship Debt Service and Administration

The state generally issues 20-year tax-exempt general obligation bonds to support stewardship expenses. Debt service for stewardship bonding is primarily funded from a sum-sufficient, general purpose revenue (GPR) appropriation in DNR. In addition, since 1999-00 funds have been appropriated from the forestry account of the segregated conservation fund. Under current law, \$13.5 million SEG is provided on an ongoing basis from the forestry account. Table 10 shows state principal and interest payments for stewardship-related debt service over a 10-year period. As of January, 2023, \$453.0 million in principal on stewardship-related debt is outstanding.

In addition, 2013 Act 20 requires the Natural Resources Board to offer for sale at least 10,000 acres of DNR property located outside the project boundaries established as of May 1, 2013.

Table 10: Stewardship Debt Repayments

Fiscal Year	Principal	Interest	Total
2013-14	\$55,040,600	\$30,591,900	\$85,632,500
2014-15	40,035,400	27,551,200	67,586,600
2015-16	45,673,600	27,332,000	73,005,600
2016-17	55,400,300	26,919,800	82,320,100
2017-18	52,391,100	26,209,300	78,600,400
2018-19	61,182,800	26,723,500	87,906,300
2019-20	50,876,600	23,852,000	74,728,600
2020-21	53,464,500	21,276,600	74,741,100
2021-22	51,933,300	20,469,900	72,403,200
2022-23*	44,115,700	19,860,200	63,975,900

*Includes \$26.4 million paid through January, 2023, and \$37.6 million scheduled to be paid in May, 2023.

Source: Department of Administration, Capital Finance

Proceeds are to pay principal on outstanding public debt issued under the stewardship program. From fiscal year 2013-14 to fiscal year 2021-22, these payments reduced stewardship debt by \$6.5 million. These required land sales are discussed in a later section.

During fiscal year 2021-22, 26.14 positions throughout DNR devoted a portion of their workload to stewardship program-related duties. These staff are assigned to the following bureaus: (a) 19.52 positions in Facilities and Lands; (b) 4.85 positions in Community Financial Assistance; (c) 0.42 position in Parks and Recreation; (d) 1.18 positions in Legal Services; (e) 0.09 position in Natural Heritage Conservation (formerly known as Endangered Resources); and (f) 0.08 position in Southern Forests.

Stewardship Program Oversight

Natural Resources Board

Under s. NR 1.41 of the administrative code, the following land transactions require the approval of the Natural Resources Board: (a) acquisitions with a purchase price of \$150,000 or more; (b) acquisitions of more than 40 acres outside of an established project boundary; (c) acquisitions for which the purchase price exceeds the highest appraised value; (d) acquisitions in which improvement values exceed 35% of the total appraised value; (e) acquisitions of short tenure with substantial increased value; and (f) sales of state land that are no longer needed for conservation purposes where the value exceeds \$50,000 or where the area exceeds 40 acres. In addition, s. 23.15 of the statutes requires all proposals for the sale of any land under the jurisdiction of DNR, determined by the Natural Resources Board to be no longer need for conservation purposes, to be submitted to the Governor for approval.

Grants to local governments and NCOs generally are not subject to review by the Natural Resources Board. However, all projects go through an internal scoring process and review by Department staff. In addition, 2011 Act 32 requires that, in order for public access for nature-based outdoor activities to be prohibited on land acquired using stewardship funds in fee title or through an easement on former MFL land, the Natural Resources Board must determine that a closure is necessary to: (a) protect public safety; (b) protect a unique plant or animal; or, (c) to accommodate usership patterns, if acquired for a state trail or the Ice Age Trail. As a result, a summary of those stewardship grants for which a prohibition of a nature-based outdoor activity (NBOA) is proposed are submitted to the Natural Resources Board for approval.

It should also be noted building projects over \$1,000,000 are required to be specifically enumerated in state law and reviewed by the State Building Commission for approval prior to bidding. Also, any state-funded development project in excess of \$300,000 must be reviewed by the State Building Commission for approval prior to bidding. Building projects up to \$300,000 in costs, which are referred to as small projects, are required to be reviewed by the DOA Division of Facilities Development for approval prior to bidding.

Joint Committee on Finance

2011 Act 32 required that all stewardship projects of over \$250,000 be subject to a 14-day passive review procedure. Under the Act 32 procedures, the Joint Committee on Finance (JFC) has 14 working days from the receipt of a stewardship passive review request to notify DNR that a meeting has been scheduled. If, within that time period, the Co-Chairs do not notify DNR that a meeting has been scheduled, DNR may proceed with the project. If the Co-Chairs schedule a meeting by JFC, a majority vote is required to approve or amend the proposal.

2015 Act 55 specifies that all fee simple land acquisitions north of State Trunk Highway 64 acquired using stewardship funds are subject to review by the JFC under a 14-day passive review process. Highway 64 runs east–west across Wisconsin from U.S. Highway 41 in the City of Marinette to the Minnesota state line on the Stillwater Bridge in Stillwater, Minnesota.

From July 1, 2011, through October 28, 2022, Joint Finance reviewed 288 stewardship projects, including 87 DNR acquisitions, 98 land acquisition grants, and 102 grants under the various oversight provisions, including 48 projects north of Highway 64 but less than \$250,000. JFC reviewed one request for a land acquisition outside of project boundaries established by the NRB as of May 1, 2013.

Aids in Lieu of Property Taxes

DNR pays aids in lieu of property taxes on land holdings to the jurisdictions in which the land is located. Payments may vary based on the date of DNR's acquisition. Since 1992, when DNR acquires land, the Department pays aids to the city, village, or town in which the land is located to approximate the tax that would be due on the estimated value of the property at the time it was purchased, adjusted annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. The municipality then pays each taxing jurisdiction, including the county and school district, a proportionate share of the payment, based on its levy. Prior to July 1, 2011, the estimated value typically equaled the purchase price, while after that date the value typically represents the equalized (property tax) value in the year prior to purchase.

Since fiscal year 2016-17, 50% of aids in lieu of taxes on lands acquired since 2011 are paid

Table 11: Aids in Lieu of Property Tax Payments

Fiscal Year	GPR	SEG	Total
2011-12	\$7,842,000	\$5,619,300	\$13,461,300
2012-13	7,389,700	6,246,200	13,635,900
2013-14	8,031,200	6,246,800	14,278,000
2014-15	7,444,700	6,246,700	13,691,400
2015-16	6,309,700	7,229,300	13,539,000
2016-17	7,433,900	6,097,100	13,531,000
2017-18	6,603,900	7,015,100	13,619,000
2018-19	6,565,700	6,977,300	13,543,000
2019-20	6,668,400	7,143,300	13,811,700
2020-21	6,672,500	7,201,100	13,873,600
2021-22	9,872,100	7,082,100	16,954,200
2022-23*	9,872,100	7,350,100	17,222,200

*Budgeted.

from the forestry account with the remaining 50% paid from GPR. 2021 Act 58 established a minimum aids payment of \$3.50 per acre. Table 11 shows aids in lieu of property tax payments since 2011-12.

Estimated Value

The statutes for aids-in-lieu payments specify that estimated value for purchases after July 1, 2011, means the lower of the equalized value of the property in the year prior to purchase by DNR, or the purchase price. If DNR acquires a property for less than the fair market value, the statutes define "purchase price" as the fair market value shown on the property's tax bill in the year preceding purchase. In cases where the property had been previously tax-exempt, the estimated value would be the purchase price, except an aid payment may not exceed \$10 per acre in the first year of payments, with subsequent annual adjustments occurring as described previously.

As land purchased by the Department that was enrolled in the forest crop law (FCL) or managed forest law (MFL) programs is subject to preferential tax treatment, but not technically considered tax-exempt, FCL and MFL continue to be assigned assessed values. As a result, aids payments for FCL or MFL parcels purchased by the

Department were typically calculated based on the full assessed value. This would generate significantly greater amounts to the local government than typically received in payments under the FCL or MFL programs. For example, the Department of Revenue estimated that local governments received approximately \$2.10 per acre on average in MFL fees in 2011-12 (80% to towns and 20% to counties), versus approximately \$33 per acre for similar forest lands not in the program. 2011 Act 32 and 2013 Act 20 therefore specified that for lands acquired after July 1, 2011, in cases where the property had been tax-exempt in the year prior to acquisition, or enrolled in the FCL or MFL program at the time of purchase, estimated value means the lesser of either the purchase price or an amount that would result in a payment of \$10 per acre for the first year.

The amount determined under this formula would continue to be adjusted annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. This provision was included to ensure that the aids payments for lands previously enrolled in the FCL or MFL programs would more closely resemble the payment amounts received by the local jurisdiction under the forest tax law programs. While the \$10 per acre payment is higher than the amount local governments would have received under the FCL or MFL programs, it was chosen to reflect the fact that FCL and MFL orders expire (MFL orders last 25 or 50 years) and may, or may not, be renewed. Parcels that are not renewed in MFL would return to the property tax rolls.

Assessed Value

Assessed value is the value placed on a property by the local unit of government for property tax purposes. Most assessors value property at some fraction of market value, despite a statutory requirement that property be assessed at full value. A series of court cases, dating back to the 19th century, has interpreted statutes to allow assessed values at a fraction of market value,

provided the same fraction applies to all property in the taxation district. As a result, local assessors can assess property at a level below market value without violating the state constitution's requirement of uniform taxation.

Appraised Value

DNR is required to obtain two appraisals for any land acquisition, including land acquisition grants to local governments and NCOs, that is estimated by DNR to be greater than \$350,000. For land acquisition grants, DNR pays for one appraisal and the grant applicant pays for the second appraisal.

Assessors and appraisers generally determine the value of property based on the property's highest and best use that will produce the greatest net return to the property owner over a reasonable period of time. Three methods are generally accepted in determining the value of property.

- Under the sales comparison method, value is determined by analyzing recent sales of property that are similar in size, age, use, location and other factors.
- Under the cost method, the value of the land is estimated and added to the cost of replacing any attached structures.
- Under the income method, the present value of the property is determined from the estimated future income derived from the property.

While all three approaches are accepted, the sales method is the approach most commonly used in the stewardship program and private real estate transactions that involve property with similar characteristics.

Commonly accepted definitions of highest and best use utilized by appraisers generally take into account four different factors when making the determination:

- Physical possibility, taking into account the size, terrain, soil composition and utility availability for the parcel that may limit the use of the land;
- Legal permissibility, including applicable zoning regulations, rezoning prospects, building codes, deed restrictions, historic district controls and environmental regulations;
- Financial feasibility, meaning any use that produces a positive rate of return based on the characteristics of the property; and
- Maximum productivity, under which no other use of the land would provide a greater net return to the owner based on land costs, physical characteristics, legal constraints and the economic characteristics of the surrounding area.

For a particular piece of property, there may be some difference of opinion among those doing the property valuation regarding any of these factors. The physically possible uses of the parcel, for example, would be influenced by the proximity of a sewer line to the parcel. The legally permissible uses of a parcel of land could be affected by current zoning designations and a particular municipality's history of approving zoning changes that affect the ability of land in the municipality to be developed. In these cases, assessors, appraisers, and potential buyers must make certain assumptions related to these factors to be able to determine a value for the property.

Further, under s. 32.09(5)(b) of the statutes, any increase or decrease in the fair market value of a property caused by any public improvement for which property is acquired, or the likelihood that the property would be acquired for such an improvement, may not be taken into account in determining just compensation for the property.

Questions have sometimes been raised about prospective acquisitions for which the appraised

value was significantly greater than the assessed value. DNR, local governments, and NCOs hire private real estate appraisers to determine the fair market value of prospective land purchases. A large disparity between assessed and appraised value may result from local assessors significantly undervaluing all property, not having updated assessments, or as a result of local land use policies. If open space that could be preserved is likely to otherwise be developed, it is often within the power of localities to zone the land in such a way as to maintain it in a relatively undeveloped state, if that is the preferred local option. In addition, a significant contributor to the rapidly escalating value of some properties may be a municipality's history of rezoning agricultural or open space land to allow residential or commercial development.

The power of zoning as a tool for land preservation, however, is limited by the willingness of the locality to maintain land in an undeveloped state. Further, zoning ordinances must allow a reasonable use of the property by the owner to avoid a taking of private property for public use.

Under 2001 Act 16, DNR is required to provide the appraisals of any property acquired using stewardship funds to the clerk and the assessor of the local unit of government where the property is located within 30 days of acquiring the property. In addition, assessors are directed to include the information in the appraisals (including comparable sales) when setting land values.

Grants for land acquisition are subject to certain statutory provisions for valuation if the land was owned by the seller for less than three years. For land that has been owned by the current owner for less than one year, the buyer's acquisition price equals the sum of the current fair market value "and other acquisition costs, as determined by rule by the department" or the current owner's acquisition price, whichever is lower. In addition, for land that has been owned by the current owner for one year or more but for less than three years, the

buyer's acquisition price equal the lower of the following: the sum of the current fair market of the land and "other acquisition costs, as determined by rule by the department," or the sum of the current owner's acquisition price and the annual adjustment increase (5% of the owner's acquisition price if over one year but less than two, and 10% for two years but less than three).

For the purpose of awarding grants under stewardship, the acquisition costs equal the sum of the land's current fair market value and other acquisition costs, as defined in rule by DNR. As appraisals are considered an eligible expense under the program, DNR would reimburse the applicant for up to 50% of the appraisal cost. If, however, DNR decides to conduct a second appraisal, the Department would not pay for any portion of the initial appraisal submitted by the grant applicant, meaning the Department would pay for one appraisal and the grant applicant would pay for one appraisal. DNR is allowed to require a third appraisal from the applicant. If DNR determines that a third appraisal is necessary, DNR would pay for up to 50% of the cost of the third appraisal.

Management of Public Lands

Public Ownership of Land in Wisconsin

Public conservation land throughout the state of Wisconsin is estimated to include approximately 5.9 million acres, or approximately 17% of the state's land area. The federal government holds approximately 1.6 million acres as conservation land, the majority of which consists of national forests. (Other federal lands, including military bases and land owned by the Army Corps of Engineers, are excluded.) Lands in county ownership, primarily county parks and forests, are estimated at approximately 2.6 million acres (45%) of the total. Table 12 summarizes public land ownership by governmental source.

Table 12: Estimated Public Conservation Land Ownership in Wisconsin

Land Owner	Acres	% of State Land
County	2,619,900	7.56%
Federal	1,630,400	4.70
State		
DNR	1,509,600	4.36
BCPL	76,400	0.22
KVR	8,600	0.02
School Forests	<u>27,900</u>	0.08
Total	5,872,800	16.94%
State Land Area	34,661,100	

Source: Department of Natural Resources

The Department utilizes both fee title and conservation easement purchases in its land acquisition activities. Fee title acquisition involves outright purchases of land by the state, allowing for complete DNR management of the parcel. The Department makes aids in lieu of property tax payments to local governments on the land it owns. These aids are discussed in a separate section.

As of September, 2022, DNR owned approximately 1.5 million acres of land, which represents approximately 4.4% of the state's land area. The DNR ownership represents approximately 26% of the publicly owned conservation land in Wisconsin. Additional state-held acreage in Table 12 is shown for the Kickapoo Valley Reserve (KVR), which includes 7,400 state-owned acres in Vernon County open to outdoor recreation. KVR manages an additional 1,200 acres held in trust for the Ho-Chunk Nation. KVR manages all 8,600 acres as one property.

DNR properties are located in 71 of the state's 72 counties and range in size from less than a quarter acre (the Jaeger's Island Wildlife Area in Winnebago County) and various boat launches to 234,789 acres (the Northern Highland-American Legion State Forest in Iron, Oneida, and Vilas Counties). The Department has established a total acquisition goal of approximately 2,221,500 acres

throughout the state. However, DNR periodically reviews and revises acreage goals or adds new acquisition projects with the approval of the Natural Resources Board. Of the current goal, approximately 1.9 million acres have either been purchased or protected by easement, bringing the Department to within 85% of its current goal.

As of November, 2022, the Board of Commissioners of Public Lands (BCPL) owned 76,400 acres of school trust lands, bringing total state-owned public access land to 1.62 million acres. BCPL's lands are included in this total as they are open to the public for hunting, fishing, trapping and other nature-based outdoor recreational activities; however, they are not strictly held for conservation purposes. BCPL has a fiduciary duty to manage these lands in trust for public education beneficiaries. Where possible, BCPL manages lands as productive forests. BCPL awards three-year timber contracts through a competitive bidding process. Proceeds from BCPL timber sales are deposited in the appropriate school trust funds in accordance with state constitutional direction.

2005 Wisconsin Act 352 allows BCPL to "bank" proceeds from land sales and use them for acquisitions that meet certain criteria including: (a) improving land management; (b) decreasing forest fragmentation; or (c) increasing public access to the land. Further, Act 352 specified that the total acreage of public lands managed by the Board may not exceed the total acreage of public lands managed by the Board on May 3, 2006. As of that date, BCPL managed 77,845 acres.

Federal ownership includes land owned in fee title and managed by the federal government, including lands of the four major federal land management agencies: the U.S. Forest Service, National Park Service, U.S. Fish and Wildlife Service, and Bureau of Land Management. The federal figures in the table exclude lands managed by the Department of Defense. It should also be

noted that the acres listed as federal land exclude land used for such purposes as office buildings or prisons. In addition, approximately 645,000 acres of tribal lands in the state are not included in the table. Although these lands are held in trust, they are not "owned" by the federal government and public access may be restricted on these lands.

School and community forests, which are owned mostly by school districts, technical colleges and UW System institutions, also are open to several outdoor recreational activities. Allowed activities vary by managing entity. These properties currently cover about 27,900 acres.

Easements. An easement is a perpetual agreement entered into by the landowner and DNR in which the state purchases certain specifically identified rights from the landowner. A conservation easement may: (a) provide for public access and recreational use; (b) specify certain management criteria, such as maintaining streambank habitat or sustainable forestry practices; or (c) contain certain development restrictions. The uniform conservation easement act under s. 700.40 of the state statutes governs these transactions. The seller of the easement retains ownership of the property, as well as the right to use the property subject to the restrictions set forth in the easement. In such instances, s. 70.32(1g) of the statutes directs assessors to consider the value of such easements in setting taxable values. The owner of the property would continue to pay taxes on the property, but the taxable value would reflect the diminished value to the owner due to the conservation easement. The land can be sold, or passed on to the owner's heirs, but the conditions of the easement are part of the deed and are binding on future owners. As of September, 2022, in addition to the 1.5 million acres owned by DNR, the Department held easements on an additional 377,392 acres.

Sale of DNR Lands. 2013 Act 20 requires the Natural Resources Board on or before June 30,

2017, offer for sale at least 10,000 acres of DNR property located outside the project boundaries established as of May 1, 2013. The Governor directed the agency to include productive agricultural land in the land sale. In addition, Act 20 specifies that the net proceeds of sales be used for the following, as applicable: (a) to repay any outstanding public debt used to finance the acquisition or improvement of the property, including providing a sufficient amount for the costs of maintaining federal tax law compliance applicable to any such debt; (b) to pay the federal government any of the net proceeds required by federal law, if the property was acquired or improved with federal financial assistance; and (c) if the property was acquired by gift or grant or acquired with gift or grant funds, to adhere to any restriction governing use of the proceeds. After meeting any of the aforementioned requirements that apply, any remaining net proceeds must be used to pay principal on outstanding public debt issued under the stewardship program.

Under procedures approved by the Natural Resources Board at the December, 2013, meeting, the Department has been selling land to the following three groups in descending order of priority: (1) sale to a unit of government or a Wisconsin sovereign tribal nation; (2) private sale for trespass or boundary settlement or with an adjacent property owner under special circumstances; and (3) public sale to the general public. Minimum selling prices are to be established for each parcel approved for sale and the Department will obtain a title commitment that will be available to any prospective buyer. Parcels that are land locked and have no legal access are to be marketed to adjoining landowners through a competitive bidding process. Parcels that have legal access from a public road will be offered for sale to local or tribal governments that have expressed interest in the parcel and then to the general public through a competitive bidding process. DNR will work closely with local municipalities and adjoining landowners to ensure that trail corridors or other

access easements are perpetuated prior to marketing any parcel for sale.

The Natural Resources Board approved 10,275 acres to be offered for sale, with the last approval of parcels occurring in October, 2016. Table 13 shows the status of DNR land sales under 2013 Act 20. As of June 30, 2022, DNR had sold 229 parcels, totaling 5,646 acres. Proceeds from these sales were used to pay \$6.5 million in stewardship debt service.

Table 13: Land Sales under 2013 Act 20

Fiscal Year	Parcels Sold	Acres Sold	Land Proceeds	Stewardship Debt Discharged
2013-14	2	8	\$3,620	\$3,620
2014-15	10	312	788,340	780,895
2015-16	8	336	236,098	235,723
2016-17	142	3,144	4,087,344	3,820,485
2017-18	53	848	1,296,372	1,054,409
2018-19	9	396	527,117	302,250
2019-20	2	540	258,467	258,467
2020-21	1	22	34,465	34,465
2021-22	<u>2</u>	<u>39</u>	<u>26,787</u>	<u>6,697</u>
Total	229	5,646	\$7,258,610	\$6,497,011

Public Access on Stewardship Lands

The use of DNR lands is guided by statute and administrative code. 2007 Act 20 [s. 23.0916(2) and (3) of the statutes] specified that land acquired by DNR or acquired through a stewardship program grant in fee simple, or acquired by an easement or other conveyance that was withdrawn from the MFL program on or after October 27, 2007, must be open to the public for nature-based outdoor recreational activities, unless the Natural Resources Board determines that a closure is necessary to: (a) protect public safety; or (b) protect a unique plant or animal.

Section NR 1.61 of the administrative code refers to the public use of Department land and states, "except as prohibited or regulated by rule or statute, all department land shall be open for:

(a) traditional outdoor recreational uses, including hunting, fishing, trapping, walking, nature study and berry picking; and (b) other types of recreational uses, including camping, bicycling, equestrian uses, field trials, and snowmobiling or other motorized activities, as authorized on a parcel by the property master plan." Exceptions to the public access requirements include fish, game, and wildlife refuges, fish hatcheries, certain specified areas within state parks, and locations within close proximity to hospitals and schools where certain types of public access and/or hunting may be prohibited.

Administrative code Chapter NR 52 defines a nature-based outdoor activity (NBOA) as "the nature based public outdoor activity of hunting, fishing, trapping, hiking, or cross-country skiing," consistent with the minimum requirements under s. 23.0916(1)(b) of the statutes. The rule specifies that decisions to prohibit public access for these activities will be reviewed by DNR staff using "professional judgment and will be based on sound science, legitimate safety issues, factual data, and relevant information." It further specifies that a restriction of a nature-based outdoor activity may be considered a prohibition if the restriction would prevent a significant amount of the nature-based activity from occurring.

Under s. NR 52.01(3) of the administrative code, the Natural Resources Board has determined that public access is presumed on all other lands funded in whole or in part with stewardship funding. Property acquired by an NCO using stewardship funds may not be closed to the public unless the Department determines that it is necessary to protect species of plants, wild animals or other natural features, or if the right of public access is not acquired as part of the rights purchased with an easement.

Hunting and Trapping. Additionally, since 2013 state parks must be open to hunting, fishing, and trapping. However, DNR may prohibit

hunting, fishing, or trapping in a state park or a portion of a state park if the area is: (a) within 100 yards of a designated use area; or (b) if the Natural Resources Board determines that prohibiting hunting, fishing, or trapping is necessary to protect public safety or to protect a unique plant or animal. (2011 Act 168 requires four or more of the seven members to concur in that determination.) In addition, the Department has established two time periods during which hunting and trapping is permitted in state parks during seasons that fall within these time periods including: (a) spring, when gun and archery hunting and limited trapping are allowed in the open areas of the property from April 1 through the Tuesday nearest May 3; and (b) fall/winter, when gun and archery hunting and trapping are allowed in the open areas of the property from November 15 through December 15, except that hunting with legal archery methods is allowed through the Sunday nearest January 6. According to the Department, most state parks have some areas open to hunting and trapping during these time periods. However, due to property size, proximity to urban or residential areas, environmental sensitivity and other factors, some state park properties do not allow hunting or trapping. Maps are available at each property, and on the Department's website, showing the areas open to hunting and trapping.

All properties are open for state fishing seasons, except that bow and spear fishing follow the same state park rules as hunting. Bow and spear fishing is prohibited within 100 yards of a beach, boat launch, or fishing pier within a state park.

Prior to 2007, lands purchased with stewardship funds were not required to be open to nature-based outdoor recreational activities. In response to concerns raised regarding the level of public access on lands purchased using stewardship funds, specifically public access for hunting and trapping, in 2007, the Department conducted an analysis regarding public access on stewardship land. DNR found that, for land acquired by fee or easement through

the land acquisition subprogram of the stewardship program from 1990 to 2006, approximately 94% of lands were open to hunting. The Department indicates that since 2012 all parcels acquired by the Department using stewardship funds are generally open to hunting. In addition, the analysis found that, for land acquired through DNR stewardship grants to local units of government and NCOs, 62% were open to hunting. DNR grant staff indicate that since October, 2007, 94% of lands purchased with stewardship grants are open to hunting. The Department indicates that prohibitions on NBOAs on stewardship lands are almost always due to local ordinances, rather than departmental discretion.

Under the local assistance subprogram, the Department provides grants to local governments and NCOs for land acquisition and development. Moneys obligated under this subprogram may only be used for nature-based outdoor recreation. Hunting access on these lands is controlled by the local unit of government. Acreage held in easement by local units of governments is not open for public hunting; however, hunting may be allowed on some of these lands by certain individuals with the landowner's permission.

2007 Act 20 specifies that, if the Department authorizes an NCO to charge a fee for hunting on stewardship land, the fee for the hunting season may not exceed the state park daily resident vehicle admission fee (typically \$8). These requirements do not apply to stewardship easements for trails, land acquired or managed for the Ice Age Trail, and easements where the primary purpose of the easement is not public access.

Exemptions. Certain DNR lands are statutorily allowed to be closed to public access for hunting and trapping. For example, s. 29.091 of the statutes prohibits hunting and trapping within a wildlife refuge. Additionally, hunting may be allowed in some habitat areas, but may be prohibited in others where it would compromise the production or protection of a particular species. The acreage

where hunting is not permitted on lands acquired under the land acquisition subprogram also includes boat access sites and park entrance/visitor stations.

The Department is prohibited from permitting any use of a designated state natural area that is "inconsistent with or injurious to its natural values." The Department also has the authority under s. 23.28 of the statutes to establish use zones within designated state natural areas and to limit the number of people accessing certain zones within that natural area. Further, several other DNR property types are also closed to hunting including: (a) administrative facilities such as ranger stations; (b) forest nurseries; (c) boat access sites; and (d) certain conservation easements, such as those acquired to allow for fishing along certain trout streams and certain habitat protection easements.

Allowing NBOA Restrictions. For Department acquisitions, administrative code Chapter NR 52 requires DNR to incorporate an evaluation of public access requirements in all Department master plans and other planning documents that include land acquisition as an implementation strategy and in all revisions to plans for existing projects subject to the public access requirements under s. 23.0916(3) of the statutes. Exceptions include fish and game refuges. Appendix VII illustrates the public access requirements for stewardship land acquisitions.

For non-department land acquisitions, the rule specifies that all stewardship program grants for land acquired with stewardship funds in fee simple or through an easement on former MFL land are required to include a description of the public uses proposed for the property being acquired and a checklist indicating which of the specific NBOAs will be permitted on the property. The checklist must include: (a) an indication as to whether a specific NBOA shall be allowed on the property; (b) for hunting, information regarding allowing

waterfowl, small game, turkey, and big game hunting, and both gun and archery hunting; (c) for trapping, information regarding allowing water trapping and upland trapping; (d) for fishing, information regarding permitting shore fishing and boat fishing; (e) for hiking, information regarding allowing trail hiking and hiking off-trail; and (f) for cross-country skiing, information regarding allowing groomed trail skiing and off-trail skiing.

Additionally, s. 23.096(3) of the statutes specifies that, in order to receive a stewardship grant, an NCO must enter into a contract with the Department that details standards for management of the property. For grants to NCOs, the state holds a reversionary interest in the property, meaning that if the NCO converts the use of the property to one inconsistent with the contract, the title to the acquired property vests in the state. Closed acreage on lands purchased using stewardship funds that are controlled by NCOs generally include lands where development rights were acquired to buffer existing public lands from development or land that was acquired with a stewardship grant prior to October 27, 2007, when the provision took effect under 2007 Act 20.

In addition, a stewardship grant application checklist must also include a description of the NBOAs to be prohibited on the property, if any, and the reason for the prohibition. These may relate to protecting public safety, protecting a unique animal or plant community, or accommodating usership patterns, if applicable, subject to the provisions under s. 23.0916 of the statutes.

Under NR 52, Department staff evaluate each proposal to prohibit an NBOA and determine whether the prohibition will be allowed. The rule specifies the criteria for making the determination of whether to allow the prohibition of an NBOA for each of the allowable categories of prohibition. Under the rule, factors that Department staff should consider when evaluating a proposal to

prohibit an NBOA include:

- The primary purpose for the project;
- Laws and ordinances that may impact one or more NBOAs on the property;
- User conflicts that may create public safety issues and impact one or more NBOAs on the property and how user incompatibility may lead to the primary purpose of the project being significantly altered or curtailed;
- The complexity, feasibility, practicality, and cost-effectiveness of separating activities by time, space, or any other manner to mitigate user incompatibility and/or reduce the need for enforcement;
- The physical characteristics of the property, including size, shape, ground cover, topography or proximity to inhabited buildings, as well as surrounding land uses, including the use of public lands immediately adjacent to the property;
- The necessity to prohibit an NBOA to protect and enhance the biological diversity, composition, and ecological functions of natural communities with little human disturbance or that have the capacity to be easily restored to such conditions;
- The potential for an NBOA to impact the natural values of the site, or for an NBOA to accelerate or increase over time and jeopardize the natural values of a site; and
- The potential for an NBOA to increase the risk of poaching rare species, or the removal or destruction of rare geological or archeological features.

2011 Act 32 removed the accommodation of usership patterns from the allowable reasons for prohibition of a nature-based outdoor activity.

However, if the property was acquired for a state trail or the Ice Age Trail, access could continue to be restricted to accommodate usership patterns.

In addition, Department grant staff also evaluate proposed permitting or registration systems for NBOAs to determine whether the restriction would prevent a significant amount of an NBOA from occurring, and constitute a prohibition under NR 52. Staff are guided by a number of factors in deciding whether the permit system is reasonable, including the following: (a) the purpose of the permit or registration system; (b) whether there is a reporting requirement, voluntary or required; (c) the permit application methods (by mail, internet, in person, and/or by phone); (d) whether there is a fee, and if so, whether the fee is equal to or less than the cost of a daily Wisconsin resident park admission sticker, typically \$8; (e) whether the system is exclusive or favoring a particular user group, such as residents over non-residents; (f) whether the system is designed to create and/or improve an NBOA opportunity; and (g) whether there was public input into the design and implementation of the proposed system.

For any stewardship proposal to prohibit an NBOA, DNR is required to provide electronic public notice to any individual asking to receive such notice. This is followed by a public comment period and, if an objection is received during the comment period, an evaluation period. If an objection is received, DNR is required to create a written summary of its determination on the proposal to prohibit one or more NBOAs at the end of the public comment and evaluation periods.

The Department submits a report to the Natural Resources Board for each regularly scheduled meeting that summarizes Department staff determinations regarding proposed prohibitions of NBOAs for DNR acquisitions or stewardship grant awards. The report is submitted to the Board and the information made available to the public over the Internet at least five working days prior

to the next regularly scheduled meeting of the Board. The Board must allow public participation and testimony regarding DNR's determinations and vote whether to ratify prohibitions of NBOAs on non-department land included in the report.

If a stewardship land transaction includes a prohibition of an NBOA, four or more members of the Natural Resources Board are required under s. 23.0916 to concur in the determination that the prohibition is necessary, in order for the transaction to be approved by the Board. In practice, the Department indicates it submits stewardship land acquisition projects subject to s. 23.0916, including grants for land acquisition, where DNR has determined an NBOA would be prohibited or significantly restricted, to the Natural Resources Board for review.

Public Information. NR 52 addresses the public notice requirements associated with the Department's determinations regarding NBOA prohibitions. The rule specifies that these determinations are subject to the public notice requirements of administrative code Chapter NR 150. These generally require a news release including information about the project sponsor, location, and type, potential to cause adverse environmental impacts, a contact person at DNR for comments, and a date by which comments must be submitted to DNR for consideration.

In addition to the public notice requirements under NR 150, NR 52 requires DNR to provide individual notification over the internet to any person requesting to receive a notice of any proposal to prohibit an NBOA. Specifically, the rule requires any public notice regarding a proposal to prohibit an NBOA to include: (a) the name, address, and phone number of the Department's contact person for the project; (b) the checklist indicating which specific NBOAs will be permitted on the property; (c) a summary of the NBOAs to be prohibited; and (d) the Department's initial assessment of the proposal to prohibit the NBOA,

including an evaluation of the criteria described in the rule, and involving the Department's resource management professionals at the local, regional, and statewide level. DNR complies with this requirement through the use of an email sign-up feature available through the Department's website, which delivers news releases to a subscriber's email address containing the required information for each stewardship project.

Further, the rule establishes a public comment period of 15 business days beginning on the day immediately following the day the Department sends out the notice electronically, during which public comments concerning the proposal may be submitted, in writing, to DNR. Objections are required to show the proposed prohibition of an NBOA is inconsistent with the public access requirements in statute and administrative code. If an objection is received by DNR during the 15-day comment period, DNR has up to 15 additional business days from the close of the comment period to evaluate the public comments, including any objections. During this time, DNR must contact any person that submitted an objection and the project sponsor to notify them that the objection was received and to gain more information about the proposal. At the end of the public comment and evaluation period, DNR must create a written summary of its determination whether to allow the prohibition of an NBOA to anyone who submitted an objection and to the project sponsor.

2009 Wisconsin Act 28 requires DNR to provide a report to the Joint Committee on Finance and standing committees on natural resources by November 15 of each odd-numbered year identifying each property acquired in the previous biennia that is not open for one or more of the required nature-based outdoor recreational activities and the reason for the closure.

In November, 2021, DNR awarded eight grants during fiscal years 2019-20 and 2020-21 where public access is restricted. No Department

acquisitions acquired during this period are subject to public access restrictions. The most common prohibition is for hunting and trapping. All of these restrictions were related to protecting public safety or local ordinances banning hunting. The report noted that in 2019-21, 19,480 acres of public access lands were acquired using stewardship. Of these, 79 acres (0.4%) have one or more NBOA restriction.

In addition, 2007 Act 20 required DNR to establish and maintain an interactive mapping tool at the Department's website that identifies all stewardship land that is open for public access. The mapping tool is available without charge on the DNR website at <http://dnr.wi.gov/topic/fl/RealEstate/PALApplication>. 2011 Wisconsin Act 95 requires DNR to make available to the public a written directory of all stewardship land open for public access. The directory is organized by county and town to clearly show the location of stewardship land and named or numbered roads. The directory must be updated at least every two years. DNR may prepare the directory or may make available a map, book, or directory published by a private entity. DNR may charge a fee for the directory, but it may not exceed the cost of preparing and publishing the directory.

DNR also is to make a list of all stewardship land acquired before October 27, 2007, for which public access has been restricted or prohibited and the reasons for that action, and make it available to the public by December 21, 2013. The atlas is available for purchase online.

Further, 2007 Act 20 required an owner of stewardship land, or DNR, if the land is surrounded by DNR land, to provide notice of public access to the stewardship land in the form of specific signs placed at major access points on the stewardship land to identify the land as acquired using stewardship funds. This must occur within six months of receiving stewardship funds. Signs must be at least 108 square inches and made

of a durable substance, and signs must include: (a) either the primary activities that are restricted or prohibited on the stewardship land; (b) the name of the owner of the stewardship land or a person to contact regarding the stewardship land; and (c) if the stewardship land has a cumulative acreage of 10 acres or more, the postal address or telephone number of the owner of the stewardship land or other contact or an internet website address where a person can locate that information.

2007 Act 20 also specified conditions under which a sign may be replaced. If a landowner fails to comply with signage requirements, the landowner would be ineligible for state aid under the stewardship program until DNR determines that the landowner is in compliance.

Motorized Access. Under s. 23.116 of the statutes, DNR must inventory and map all roads on DNR-owned property. Each map designates which roads are open to the public for the use of motorized vehicles and states when each road is open or closed for such use. Existing road conditions are collected and inventoried. This data is incorporated in the Department's mapping tool, located on the DNR website at <https://dnr.wi.gov/topic/lands/pal/>.

In addition, 2013 Act 20 specifies that DNR work in cooperation with the public, governmental units, and other interested parties to evaluate roads

using ecological, economic and social criteria to develop a motorized vehicle access plan and an implementation plan for the access for each DNR-owned property. The Department indicates the master planning process is the framework for the public and partners to engage in discussions about future use and development of road access. The master planning process provides public involvement opportunities during the process and again when the plan is presented to the Natural Resources Board for approval.

Further, 2013 Act 20 modified s. 23.115 of the statutes, to specify that, in addition to the Department's current ability to designate trails, campgrounds, and special use areas for property under its control, it may also designate roads. These roads must be shown on maps available at the Department's district office, on a sign outside the office on the property, or on signs placed by the designated roads at the option of the Department. The requirement that the Department must inspect "designated features" twice a year does not apply to roads. Further, the Act modifies s. 895.52(1)(g) of the statutes (recreational land use immunity) to specify that recreational activity includes "operating a vehicle [as defined under s. 340.01(74)] on roads designated under s. 23.115". The Department indicates road designations are being updated as part of the master planning process.

Appendices

Following are seven appendices that provide additional information about the Warren Knowles-Gaylord Nelson Stewardship program.

- Appendix I provides a summary of expenditures under the stewardship program for fiscal years 2012-13 through 2021-22.
- Appendix II shows stewardship program land acquisitions through June 30, 2022, for which the purchase price was greater than \$5 million, or more than 10,000 acres were acquired.
- Appendix III provides information on major property development projects.
- Appendix IV shows the amount of stewardship funding spent on property development by DNR properties since 1990.
- Appendix V summarizes land acquisition and local assistance subprogram expenditures by county, based on the location of the property involved, to local units of government and non-profit conservation organizations.
- Appendix VI lists earmarked projects authorized to use stewardship funding.
- Appendix VII illustrates the public access requirements for stewardship land acquisitions under ss. 23.0916(2) and 23.0916(3) of the statutes and Chapter NR 52 of the administrative code.

APPENDIX I

Stewardship Program Expenditures: Fiscal Year 2012-13 through 2021-22

Category	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	10-Year Total
<i>Land Acquisition</i>											
DNR Land Acquisition	\$28,652,000	\$17,142,900	\$16,452,200	\$10,118,100	\$8,493,700	\$2,894,400	\$9,487,400	\$7,121,800	\$2,485,600	\$6,379,900	\$109,228,000
NCO Land Acquisition	8,243,900	5,738,600	8,244,700	2,065,300	3,466,100	5,476,400	2,463,000	2,442,200	2,948,300	1,267,800	42,356,300
Dam Safety	<u>0</u>	<u>359,500</u>	<u>401,600</u>	<u>0</u>	<u>444,800</u>	<u>0</u>	<u>449,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,655,300</u>
Subtotal	\$36,895,900	\$23,241,000	\$25,098,500	\$12,183,400	\$12,404,600	\$8,370,800	\$12,399,800	\$9,564,000	\$5,433,900	\$7,647,700	\$153,239,600
<i>Property Development and Local Assistance</i>											
Property Development	\$10,386,700	\$9,656,600	\$12,120,200	\$3,184,700	\$6,591,300	\$6,114,700	\$9,026,600	\$35,889,400	\$7,668,500	\$3,888,000	\$104,526,700
Local Assistance	9,643,900	8,110,500	6,266,700	6,209,900	5,654,900	6,224,300	6,798,900*	4,910,300	1,399,700	1,725,600	56,944,700
Motorized Stewardship	<u>0</u>	<u>83,500</u>	<u>432,700</u>	<u>201,500</u>	<u>258,000</u>	<u>310,100</u>	<u>0</u>	<u>0</u>	<u>375,000</u>	<u>56,800</u>	<u>1,717,600</u>
Subtotal	\$20,030,600	\$17,850,600	\$18,819,600	\$9,596,100	\$12,504,200	\$12,649,100	\$15,825,500	\$40,799,700	\$9,443,200	\$5,670,400	\$163,189,000
Recreational Boating	\$3,750,400	\$1,508,300	\$1,565,300	\$2,751,800	\$3,520,100	\$2,278,600	\$1,632,600	\$2,172,300	\$1,542,900	\$812,800	\$21,535,100
Total	\$60,676,900	\$42,599,900	\$45,483,400	\$24,531,300	\$28,428,900	\$23,298,500	\$29,857,900	\$52,536,000	\$16,420,000	\$14,130,900	\$337,963,700

*Includes 2017 Act 59 earmarks for Saxon Harbor and Neenah-Menasha Twin Trestles.

APPENDIX II

Stewardship Program Transactions Over \$5 Million, or Where Acres Acquired Exceeded 10,000

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
1991-2000							
1998	Four States Timber/Tenneco	Oneida	Willow Flowage	\$9,800,000	8,720	Joint Finance approval process sped up to allow close of sale. Includes 73 miles of shoreline, 106 islands and 7 boat landings.	\$1,124
1999	Packaging Corp. of America	Iron, Oneida, Lincoln, and Vilas	"Great Addition" additions to numerous properties including the Turtle-Flambeau and Willow Flowages	\$25,000,000	32,003	Purchased in two phases and DNR utilized borrow-ahead authority.	\$781
2001-2010							
2002	Wisconsin Public Service Corporation	Marinette and Oconto	Governor Earl-Peshtigo River State Forest	\$25,000,000	9,239	Purchased in three phases and utilized borrow-ahead authority. Over 66 miles of river and flowage frontage.	\$2,706
2003	Tomahawk Timberlands	Iron, Oneida, Marathon, and Lincoln	Forest Legacy Easement (\$7.2 million project)	\$2,244,000	35,337	First Wisconsin easement under the federal Forest Legacy Program (\$7.2 million purchase, including \$5 million FED).	\$64
2004	Wisconsin Valley Improvement Corp.	Oneida, Vilas and Lincoln	Rainbow Flowage - Northern Highland/American Legion State Forest and New Wood Wildlife Area	\$7,950,000	5,875	Includes 63 miles of lake frontage, 4 boat landings and 10 islands.	\$1,353
2005	Burnkow Hardwoods and Western Wisconsin Land Trust	Polk	Straight Lake State Park & Ice Age Trail (\$10.6 million project)	\$7,830,000	2,779	Includes a 107 acre wild lake, flowages and 3.5 miles of Ice Age Trail. Additional \$2.77 million federal contribution brought purchase price to \$10.6 million.	\$2,806
2005	Plum Creek Timberlands	Langlade	Wolf River Forest Legacy Easement (\$9.2 million project)	\$6,180,600	18,512	29-square-mile easement for public recreation, timber management and development limits. Additional \$3 million FED provided for \$9.2 million total purchase.	\$334
2007, 2009, and 2010	International Paper	Florence, Forest and Marinette	Wild Rivers Legacy Forest Easement (\$39.7 million project)	\$35,100,000	64,630	In July, 2006, DNR acquired fee title on 5,629 acres and a conservation easement on 44,401 acres in Florence, Forest, and Marinette Counties for approximately \$33 million for the Wild Rivers Forest Legacy acquisition. The Nature Conservancy (TNC) also acquired an easement on approximately 14,600 acres as part of the project. In July 2008, the Department acquired an easement on approximately 7,300 acres from TNC at a cost of approximately \$3.2 million. Of the \$3.2 million, DNR received \$2.3 million in federal Forest Legacy funds to reimburse a portion of the purchase cost. In August, 2009 (fiscal year 2009-10), the Department acquired an easement on the remaining 7,300 acres (from TNC) for	\$543

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
						\$3.5 million and received \$2.3 million in federal Forest Legacy funds as reimbursement. The almost 65,000 acre area includes more than 48 lakes and ponds, and more than 70 miles of rivers and streams. It is a working forest that also provides habitat for migratory waterfowl, trout, and other wildlife. The property offers a variety of recreational opportunities including hiking, hunting, fishing, kayaking, cross-country skiing, and snowmobiling.	
2008	Wausau Papers and The Conservation Fund	Douglas	Brule River State Forest Addition	\$6,111,400	5,889	Four non-contiguous parcels provided additional acreage in northern Brule River State Forest, permanently protected hunting and other public access rights on land previously open under the managed forest law program.	\$1,038
2009	Rainbow Springs Golf Company, Inc. and U.S. Residential Golf Properties, Inc.	Walworth and Waukesha	Rainbow Springs	\$10,800,000	970	Includes a 38-acre natural seepage lake, and three-quarter mile corridor of the Mukwonago River, an exceptional resource water and Class II trout stream. Designated as Mukwonago River Unit of Southern Kettle Moraine State Forest. Natural Resources Board approved borrow-ahead from a single year to cover full cost.	\$11,134
2010	Wisconsin Timber Associates	Forest	Connors State Forest Legacy Easements	\$8,297,200	18,438	Easements consist of hemlock-hardwood forestland in Forest County acquired for the state Forest Legacy program. Adjacent to national forest and county forest land, which combined with this property protects two major wild lakes, Wabikon and Riley. The rivers flowing through the tract form the upper reaches of the Green Bay watershed. The property is managed using sustainable forest practices and provides public access for nature-based outdoor recreational activities including hunting, fishing, trapping, hiking, and cross-country skiing.	\$450
2011-2020							
2011 and 2012	Plum Creek Timberlands	Sawyer	Big Chip Buffer Easement (\$8.2 million project)	\$4,219,300	18,179	\$8.2 million conservation easement acquired in two phases including federal Forest Legacy funds of \$4 million. Provides buffers for the Chippewa Flowage, Wisconsin's largest semi-wilderness body of water, and the Chequamegon National Forest. The forestland is managed using sustainable forestry and provides recreational opportunities for hunting, fishing, trapping, cross-country skiing, and hiking, among others.	\$232

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
2012, 2015, and 2016	Lyme St. Croix Forest Company/ Lyme St. Croix Paper Company	Bayfield, Burnett, Douglas, and Washburn	Total Costs: Brule-St. Croix Legacy Forest Easement Phase I Phase II Phase III	\$16,704,300 (\$11,271,700) (\$1,866,100) (\$3,566,500)	72,958 (44,679) (21,189) (7,090)	The easement requires management using sustainable forest practices and provides public access for nature-based outdoor recreational activities including hunting, trapping, fishing, hiking, and cross-country skiing. Phase II utilized \$3.75 million in federal Forest Legacy funds. Total project costs of \$20.45 million included \$16.7 million in stewardship funds and \$3.75 million federal funds.	\$229
2014	The Conservation Fund and RMK Timberlands	Iron	Twin Lakes Working Forest Easement	\$4,499,800	13,692	Approved by the Joint Committee on Finance in June, 2014. Purchased as part of the state's Forest Legacy Program. In the townships of Knight and Mercer, adjacent to county-owned land. The Twin Lakes include two adjoining lakes encompassing 52 acres with 8,700 feet of shoreline, which will provide fishing opportunities for bass and panfish (easement also includes four other small lakes covering 19 acres with 9,900 feet of frontage and there are also several trout streams on the property). Parcel is 89% forested, and the area contains important habitat for American marten (the only state-listed endangered mammal). The Twin Lakes area also provides habitat for deer, wolves, bear, bobcat, and possibly lynx and the easement will be open to hunting, fishing, trapping, hiking, and cross-country skiing.	\$329
2018	Northwoods ATP L.P.	Sawyer	Lake of the Pines Conservation Easement	\$7,229,000	20,903	A working forest conservation and access easement in the townships of Winter and Draper in Sawyer County and is adjacent to county-owned land. This large contiguous forested landscape situated in the north central forest ecosystem provides important habitat for a variety of large mammals such as white tail deer, black bear, wolves, and bobcat, will help preserve the integrity of these northern forestlands in perpetuity, prevent fragmentation, and promote the sustainable use of the northern forests. The easement connects existing public land and provides road access for public outdoor recreation. DNR acquired rights for the public to use licensed motorized vehicles on 20.6 miles of private woods roads on the property. DNR set aside \$515,000 of the purchase price in an endowment with earnings available to assist in the costs to repair and maintain the open access roads within the easement area.	\$346

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
2019	Keweenaw Land Association	Iron	Keweenaw Forest Legacy Easement	\$4,366,100	14,352	A perpetual conservation easement divided between two tracts located in the Forest Legacy project boundaries that connect several surrounding public forestlands. The properties are 90% productive forest and will be managed according to sustainable forestry guidelines. The easement provides public access and guarantees that the entire property will not be subdivided and that no developments or buildings will be constructed. The project is a part of the state's long-term Forest Legacy program, which seeks to preserve environmentally important private forestlands in long-term or perpetual forestry uses. The properties contain Class I, II and III trout streams, as well as several scattered wetlands and unnamed lakes. The Keweenaw Land Association set aside \$400,000 from the purchase price in a permanent endowment for road maintenance on 16.45 miles of interior roads to guarantee public access.	\$304
2021-Present							
2022	The Conservation Fund	Oneida	Pelican River Forest	\$4,707,500	12,497	A perpetual conservation easement in the towns of Pelican, Monico, Enterprise and Schoepke that connects public forestlands. The property is 83% productive forest and contains 13 miles of two-bank stream frontage along Monico Creek, Beaver Creek, Neptune Creek and Enterprise Creek. The easement provides public access and guarantees that the entire property will not be subdivided, that no developments or buildings will be constructed and will be managed according to sustainable forestry guidelines. The project is a part of the state's long-term Forest Legacy program, which seeks to preserve environmentally important private forestlands in long-term or perpetual forestry uses. The properties contain Class I, II and III trout streams, as well as several scattered wetlands and unnamed lakes. \$500,000 from the purchase price is set aside in a permanent endowment for road maintenance on interior roads to guarantee public access.	\$377

APPENDIX III

Stewardship Major Development Projects Active as of June 30, 2022

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Ackley Wildlife Area	Upgrade Oxbow Dam	\$138,400	\$18,611	\$33,681	\$86,108
Bearskin State Trail	Bearskin Pinewood Trestle Replacement/Repair	274,400	186,878	3,283	84,239
Big Bay State Park	Campground Shower Facility Septic System Upgrade	367,100	43,771	283,837	39,492
Big Foot Beach State Park	Construct Two New Vault Toilet Buildings	151,997	151,997	0	0
Blue Mound State Park	Pool and Splashpad Renovation	249,761	249,761	0	0
Blue Mound State Park	Public Entrance/Visitor Services	925,893	872,462	0	53,431
Blue Mound State Park	Well at Pool and Shower Building	55,336	55,336	0	0
Brule River State Forest	Afterhours Trail Warming Shelter	81,085	81,085	0	0
Brule River State Forest	Replace Vault Toilets-Winneboujou Canoe Landing	162,237	162,237	0	0
Buckhorn State Park	Construct Family Campground - Phase I	2,118,154	2,118,154	0	0
Buffalo River State Trail	Trail Base Course/Phase 6, 7, 8	78,455	78,455	0	0
Copper Falls State Park	North Country Trail Pedestrian Bridge	88,560	185	22,325	66,049
Crex Meadows Wildlife Area	Construct Consolidated Large Equipment Storage Facility	419,860	419,860	0	0
Crex Meadows Wildlife Area	Crex Meadows Multipurpose Building	483,400	479,960	0	3,440
Devil's Lake State Park	Construct New North and South Shore Pump Stations	1,014,000	937,296	0	76,704
Devil's Lake State Park	Repair Northshore Beach Wall and Access	190,200	16,557	4,598	169,045
Devil's Lake State Park	Water Infrastructure	1,401,000	1,329,475	844	70,681
Flambeau River State Forest	Connors Creek ATV Trail Bridge Replacement	238,782	52,973	162,555	23,254
Flambeau River State Forest	Headquarters Building Replacement	1,470,904	1,470,904	0	0
Flambeau River State Forest	Replace Old Vault Toilets-Lake of the Pines Campground	111,000	105,575	0	5,425
Glacial Drumlin State Trail	Trail Depot Structural Repairs / Building Upgrades	187,000	0	0	187,000
Governor Dodge State Park	Cox Hollow Dam Repair	1,078,700	1,027,518	37	51,145
Governor Dodge State Park	Horse Campground Vault Purchase	66,000	0	0	66,000
Governor Dodge State Park	Replace Unit Vault Privies for Group Campsites	1,235,735	1,053,918	0	181,817
Governor Dodge State Park	Replace Unit Vault Privies for Group Campsites	159,695	159,695	0	0

APPENDIX III (continued)

**Stewardship Major Development Projects
Active as of June 30, 2022**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Governor Dodge State Park	Replace Vault Toilets - Phase 2	\$528,800	\$16,186	\$473,968	\$38,646
Governor Earl Peshtigo River State Forest	Boat Launch #6 Improvements	300,000	289,715	0	10,285
Green Bay West Shores Wildlife Area	Sensiba Community Hiking Trail	181,250	173,943	0	7,307
Harrington Beach State Park	Campground Stormwater Management	128,600	24,896	8,967	94,737
Harrington Beach State Park	Law Enforcement Storage Building	134,310	134,310	0	0
Havenwoods State Forest	Reroof Education Center	300,000	17,200	9,685	273,115
Horicon Marsh International Education Center	Install Additional Visitor Parking	130,352	130,352	0	0
Interstate State Park	Replace Windows and Doors	105,858	83,275	0	22,583
Interstate State Park	Replace North Campground Lift Station	95,300	3,150	0	92,150
Kettle Moraine Springs Fish Hatchery	Renovate the Kettle Moraine Springs SFH	26,600,000	26,482,356	109,847	7,797
Kettle Moraine State Forest	Lapham Peak Unit Convert Shop to Heated Work Space	138,200	9,307	115,398	13,495
Kettle Moraine State Forest	Northern Unit -- Horse Riders Campground Upgrade	386,200	386,200	0	0
Kettle Moraine State Forest	Pike Lake Unit -- Construct Boat Access Site	365,400	356,311	2,101	6,989
Kettle Moraine State Forest	Southern Unit -- Eagle H/S Trail Head Upgrade	72,199	72,199	0	0
Kettle Moraine State Forest	Southern Unit -- Repair and Update Ottawa Lake Bathhouse	300,000	14,550	3,650	281,800
Kettle Moraine State Forest	Southern Unit -- Upgrade Toilet/Shower Buildings at Ottawa Lake Campground	300,000	19,500	8,050	272,450
Lakeshore State Park	Dock Decking and Bumper Replacement	177,000	3,981	922	172,097
Lower Wisconsin State Riverway	Develop Mazomanie West Day Use Area and Canoe Access	506,600	54,207	8,233	444,160
Lower Wolf River	Bottomlands Natural Resource Area -- Duck Banding Access Trail Graveling	257,700	235,390	6,035	16,274
Merrick State Park	Upper Boat Launch Parking Expansion	153,000	146,862	438	5,700
Mirror Lake State Park	Replace Vault Toilets Upper Sandstone Campground	252,000	207,036	0	44,964
Montello/Fox River Locks	Montello Lock Channel Stabilization	124,800	27,773	5,040	91,987
Nelson Dewey State Park	Replace Roof on Dewey Mansion	192,500	185,431	0	7,069
Northern Highland American Legion State Forest	Create Bike Trail to Link 3 Campgrounds	391,905	391,905	0	0
Northern Highland American Legion State Forest	Install Tile in Showers	187,200	0	0	187,200

APPENDIX III (continued)

**Stewardship Major Development Projects
Active as of June 30, 2022**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Northern Highland American Legion State Forest	Replace Vault Toilets -- Big Lake	\$716,800	\$27,128	\$647,322	\$42,350
Pattison State Park	Replace Park Water Tank	223,800	199,540	13,133	11,126
Peninsula State Park	Dump Station Replacement	997,500	988,978	0	8,522
Peninsula State Park	Nicolet Bay Showers (Replace)	498,498	498,498	0	0
Peninsula State Park	Reconstruct Eagle Tower	750,000	749,705	44	251
Peninsula State Park	Sunset Bike Trail Repairs	279,700	267,817	1,446	10,437
Peninsula State Park	Waste Water Treatment System Repairs	1,152,100	1,050,757	1,905	99,438
Perrot State Park	Add Restroom to Family Campground/Bay	156,100	70,737	1,749	83,614
Pine Island Wildlife Area	Boat Landing Reconstruction	73,500	0	0	73,500
Point Beach State Forest	Drill New Campground Well	129,000	87,097	12,499	29,404
Point Beach State Forest	Replace Water Lines In The Campground	399,300	146,384	2,666	250,250
Point Beach State Forest	Resurface Rawley Point Bike Trail	119,819	35	95,386	24,398
Potawatomi State Park	Campground Drainage/Water Diversion to Address Flooding	115,010	15,179	5,366	94,465
Potawatomi State Park	Reconstruct Collapsed Retaining Wall	127,200	12,628	8,471	106,101
Prince's Point Wildlife Area	Berm Surfacing For Hunter Access	75,700	71,835	1,000	2,865
Rib Mountain State Park	Walking Pathway Rock Removal	125,040	113,154	2,900	8,986
Richard Bong State Recreation Area	Beach and Swimming Area Condition Improvements	197,800	176,434	0	21,366
Richard Bong State Recreation Area	Dump Station Reconfiguration/Relocation	203,800	182,569	6,490	14,741
Richard Bong State Recreation Area	Headquarters Roof Replacement	207,640	0	16,500	191,140
Richard Bong State Recreation Area	Replace Roofs on Toilet/Shower And Shelter Buildings	85,794	85,794	0	0
Richard Bong State Recreation Area	Shop Roof Replacement - Parks/Wildlife	109,500	0	16,000	93,500
Rock Island State Park	Historic Building Lead Abatement	248,181	248,181	0	0
Rock Island State Park	Pagoda Foundation Repair	295,860	295,860	0	0
Rowleys Bay Public Access	Construct Boat Access Parking Area	203,600	0	0	203,600
Sandhill Wildlife Area	Replace Headquarters Siding And Insulation	221,600	148,923	0	72,677

APPENDIX III (continued)

**Stewardship Major Development Projects
Active as of June 30, 2022**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Sauk Prairie Recreation Area	Vault Toilet - Magazine Area	693,600	255,806	398,332	39,462
Silver Lake Public Access	Silver Lake Boat Access Parking Area Redevelopment	80,600	0	0	80,600
Statewide - Wildlife	Boundary Posting	71,593	71,593	0	0
Tuscobia State Trail	Washout and Raddison Bridge Abutment Repairs	\$148,388	\$148,388	\$0	\$0
Tuscobia State Trail	Winter Depot - Restoration - Match Grant	152,000	152,000	0	0
White River Fishery Area-Bayfield	White River Bridge and Parking Improvement	82,300	4	0	82,296
White River Wildlife Area	White River Properties Accessible Hunting Trail	179,800	30,099	109,021	40,680
Wildcat Mountain State Park	Barn - Steel Roof Installation	68,800	0	9,700	59,100
Willow Flowage Scenic Waters Area	Sportsmans Landing Boat Launch Renovation	85,950	85,950	0	0
Willow River State Park	Little Falls Dam Replacement	12,500,000	12,114,892	4,636	380,472
Wyalusing State Park	Indoor Group Camp Interior Remodel	\$298,750	\$282,561	\$10,888	\$5,301
Wyalusing State Park	Indoor Group Camp Remodel	300,000	299,015	900	85
Wyalusing State Park	Replace Failing Water Lines	134,100	0	46,296	87,804
Yellowstone Lake State Park	Waterline for Drinking Fountain Replacement	140,400	21,443	37,689	81,268
Major Projects Subtotal		67,705,952	59,437,683	2,713,835	5,554,434
Various Small Projects		<u>2,653,656</u>	<u>1,324,107</u>	<u>295,626</u>	<u>1,033,923</u>
TOTAL		\$70,359,608	\$60,761,790	\$3,009,461	\$6,588,357

APPENDIX IV

Stewardship Development Expenditures by State Property, 1990 through June 30, 2022

Property	Amount	Property	Amount
400 State Trail	\$128,648.52	Elroy-Sparta State Trail	\$319,676.85
Ackley Wildlife Area	36,125.89	Evansville Wildlife Area	12,097.15
Amnicon Falls State Park	1,742,727.78	Fish Lake Wildlife Area	268,296.15
Army Lake Public Access	194,691.09	Fish Lands In Eastern South Central Region	20,600.00
Avon Bottoms Wildlife Area	37,799.24	Fish Lands In Western South Central Region	6,676.90
Aztalan State Park	20,000.00	Flambeau River State Forest	2,871,783.49
Badger State Trail	383,617.66	Fox River Public Access	1,157,108.61
Baraboo Hills	5,000,000.00	Fox River State Trail	1,177,108.61
Barber Lake Public Access	158,005.43	French Creek Wildlife Area	41,655.50
Barron/Polk Counties Wildlife Areas	5,384.44	Gandy Dancer State Trail	149,388.07
Bauer-Brockway Barrens State Natural Area	3,580.00	Gardner Swamp Wildlife Area	12,770.98
Bearskin State Trail	227,994.76	Germania Wildlife Area	12,393.76
Beaver Dam Lake -- Fish Camp Public Access	13,690.00	Glacial Drumlin State Trail	525,780.24
Big and Little Marsh State Natural Area	4,790.00	Glacial Habitat Restoration Area	221,037.99
Big Bay State Park	329,227.32	Goose Lake Wildlife Area	34,920.00
Big Foot Beach State Park	1,236,277.84	Governor Dodge State Park	2,524,597.30
Big Slough Public Access	41,267.25	Governor Earl Peshtigo River State Forest	547,884.56
Black River State Forest	1,538,097.35	Governor Knowles State Forest	35,323.71
Bloomfield Wildlife Area	9,703.29	Governor Thompson State Park	13,482,823.98
Blue Mound State Park	6,191,421.88	Grand River Marsh Wildlife Area	261,296.48
Brillion Wildlife Area	134,895.53	Great River State Trail	605,076.50
Brooklyn Wildlife Area	35,488.73	Green Bay West Shores Wildlife Area	1,397,435.51
Brule River State Forest	1,026,750.00	Hank Aaron State Trail	9,343,634.06
Buckhorn State Park	2,164,314.44	Harrington Beach State Park	762,996.39
Buffalo River State Trail	156,910.47	Hartman Creek State Park	99,855.66
C.D. (Buzz) Besadny Fish and Wildlife Area	186,386.61	Havenwoods State Forest	97,803.75
Cadiz Springs Recreation Area	24,430.65	Hay Creek-Hoffman Lake Wildlife Area	17,800.00
Cedarburg Bog State Natural Area	20,000.00	Heritage Hill State Park	106,668.58
Chippewa Moraine State Recreation Area	18,750.05	High Cliff State Park	878,691.58
Chippewa River State Trail	58,538.54	Hoffman Hills State Recreation Area	44,538.63
Collins Marsh Wildlife Area	72,155.35	Holbrook-Lyndon Ewh	21,045.00
Columbia County	83,675.71	Holland Wildlife Area	11,097.30
Copper Falls State Park	92,548.43	Honey Creek Wildlife Area	8,700.00
Council Grounds State Park	344,126.68	Hook Lake/Grass Lake Wildlife and Natural Area	18,602.00
Cranberry Creek Mound Group State Natural Area	9,888.00	Horicon Marsh International Education Center	4,205,424.19
Crex Meadows Wildlife Area	1,048,732.38	Horicon Marsh State Wildlife Area	524,157.71
Devil's Lake State Park	7,118,805.53	Ice Age Trail	239,111.81
Door County Natural Areas	10,637.03	Interstate State Park	1,886,050.67
Drumlin State Trail	7,040.40	Jackson Marsh Wildlife Area	128,394.14
Eldorado Wildlife Area	64,300.17	Joel Marsh Wildlife Area	10,985.00

APPENDIX IV (continued)

**Stewardship Development Expenditures
by State Property, 1990 through June 30, 2022**

Property	Amount	Property	Amount
Kettle Moraine Springs Fish Hatchery	\$26,228,658.95	Navarino Wildlife Area	\$231,865.00
Kettle Moraine State Forest- Lapham Peak Unit	1,351,301.81	Nelson Dewey State Park	312,082.44
Kettle Moraine State Forest- Mukwonago River Unit	34,410.52	New Glarus Woods State Park	17,000.00
Kettle Moraine State Forest-Northern Unit	767,795.58	New Wood Wildlife Area	16,240.00
Kettle Moraine State Forest-Pike Lake Unit	545,896.78	Newport State Park	70,600.00
Kettle Moraine State Forest-Southern Unit	3,228,681.12	North Bend Bottoms Wildlife Area	72,121.00
Kimberly Clark Wildlife Area	62,221.52	North Branch Milwaukee River Wildlife and Farm Heritage Area	30,281.25
Kinnickinnic State Park	45,759.18	Northeast Region Headquarters	13,543.97
Kohler Andrae State Park	202,304.08	Northeast Region State Natural Areas	10,000.00
Koshkonong Wildlife Area	22,950.00	Northeast Region Wildlife Areas	66,479.50
La Crosse River State Trail	4,900.00	Northern Highland American Legion State Forest	3,216,607.28
Lake Butte Des Morts	83,392.81	Northern Region	231,734.76
Lake Kegonsa State Park	963,491.54	Okauchee Lake Public Access	23,350.00
Lake Mills Wildlife Area	163,152.88	Old Abe State Trail	383,914.06
Lake Noquebay Public Access	287,587.48	Onion River Streambank	39,235.00
Lake Wisconsin- Moon Valley Public Access	88,585.22	Paradise Valley Wildlife Area	20,841.00
Lake Wissota State Park	4,744,391.15	Parfrey's Glen State Natural Area	10,943.11
Lakeshore State Park	5,022,740.43	Pattison State Park	486,415.65
Lodi Marsh Wildlife Area	5,925.12	Pecatonica State Trail	249,000.00
Lost Land Lake Public Access	140,777.38	Pelican Lake Public Access	347,309.79
Lower Chippewa River State Natural Area	37,044.59	Peninsula State Park	7,282,623.34
Lower Tomahawk River Pines State Natural Area	8,000.00	Perrot State Park	156,245.89
Lower Wisconsin State Riverway	276,888.06	Pershing Wildlife Area	118,930.19
Lower Wolf River Bottomlands Natural Resource Area	235,390.29	Pike Wild River	\$5,140.00
Lower Wolf River Bottoms Wildlife Area	57,449.03	Pine-Popple Wild Rivers	131,016.00
MacKenzie Environmental Education Center	33,772.73	Plainfield Tunnel Channel Lakes State Natural Area	4,121.32
Mead Wildlife Area	59,534.30	Point Beach State Forest	909,190.51
Meadow Valley Wildlife Area	12,130.00	Potato Creek Wildlife Area	16,494.00
Mecan River Fishery Area	41,726.00	Potawatomi State Park	1,388,423.13
Menominee River State Park	43,866.49	Poynette State Game Farm	173,007.80
Merrick State Park	226,343.76	Prince's Point Wildlife Area	88,361.70
Military Ridge State Trail	657,095.57	Quincy Bluff and Wetlands State Natural Area	10,271.05
Mill Bluff State Park	1,136.71	Red Cedar and Chippewa River State Trails	32,055.28
Mirror Lake State Park	926,596.05	Rib Mountain State Park	7,004,075.28
Montello/Fox River Locks	5,949,250.46	Richard Bong State Recreation Area	1,497,733.35
Mountain-Bay State Trail	7,500.00	Roche-A-Cri State Park	318,555.43
Mud Lake Wildlife Area	369,858.45	Rock Island State Park	945,839.39
Multiple Wildlife Areas	94,357.45	Rocky Arbor State Park	6,486.87
Namekagon Barrens Wildlife Area	1,417.50	Rome Pond Wildlife Area	6,735.00
Namekagon River Canoe Access	29,500.00	Rush Creek State Natural Area	3,553.60

APPENDIX IV (continued)

**Stewardship Development Expenditures
by State Property, 1990 through June 30, 2022**

Property	Amount	Property	Amount
Rush Lake Project Area	\$83,627.85	Tichigan Wildlife Area	\$82,186.83
Sand Lake Public Access	353,697.75	Trempealeau River Meadow State Natural Area	500.00
Sandhill Wildlife Area	370,773.21	Turtle Valley Wildlife Area	39,550.00
Sauk Prairie Recreation Area	28,488.00	Turtle-Flambeau Scenic Waters Area	95,680.19
Saunders State Trail	141,750.67	Tuscolbia State Trail	367,223.73
Shaw Marsh Wildlife Area	28,769.10	Van Loon Wildlife Area	160,980.02
Sheboygan Marsh Wildlife Area	461,041.22	Vernon Wildlife Area	107,988.65
Shivering Sands State Natural Area	29,462.00	Washington Creek Wildlife Area	4,150.00
Snow Bottom State Natural Area	8,640.00	Weirgor Springs Wildlife Area	20,007.42
South Central Region Natural Areas	25,768.44	Welder Statewide Habitat Area	39,280.00
South Central Region Wildlife Areas	45,070.57	Western Prairie Habitat Restoration	36,630.24
Southeast Region Wildlife Areas	123,508.13	White River Marsh Wildlife Area	133,050.96
Spread Eagle Barrens State Natural Area	4,610.00	White River Wildlife Area	30,099.28
Spur Lake State Natural Area	7,830.00	Whitefish Dunes State Park	38,803.39
Statewide - Endangered Resources	9,227.60	Wildcat Mountain State Park	758,408.62
Statewide - Fisheries	35,004.27	Willow Flowage Scenic Waters Area	167,658.83
Statewide - Forestry	3,629.22	Willow River State Park	18,383,121.32
Statewide - Lands & Facilities	502,125.03	Wolf River Bottoms Wildlife Area - Herb Behnke Unit	38,758.11
Statewide - Parks & Southern Forests	628,316.88	Woodboro Lakes Wildlife Area	34,400.00
Statewide - Wildlife	71,592.87	Wyalusing State Park	4,351,684.83
Statewide Natural Area	31,392.87	Yellowstone Lake State Park	697,579.08
Statewide Spring Ponds - All Regions	7,875.00	Yellowstone Lake Wildlife Area	<u>8,898.00</u>
Stower Seven Lake State Trail	2,500.00	Total Expenditures	\$118,682,408.77
Straight Lake State Park	1,468,050.32		
Straight Lake Wildlife Area	24,754.35		
Sugar River State Trail	500.00		
Sugar River Wetlands State Natural Area	9,400.00		
Swan Lake Wildlife Area	17,460.17		
Ten Mile Creek Wildlife Area	18,536.14		
Theresa Marsh Wildlife Area	137,286.00		

APPENDIX V

Land Acquisition and Local Assistance Grant Programs Expenditures by County as of June 30, 2022

County	Grants to Local Units of Government	Grants to Nonprofit Conservation Organizations	County Forest Grants	Total Encumbrances/ Expenditures*
Adams	\$240,900	\$490,000	-	\$730,900
Ashland	1,760,600	688,600	-	2,449,200
Barron	616,200	-	\$323,700	939,900
Bayfield	2,733,400	2,790,800	2,749,400	8,273,600
Brown	10,505,900	1,608,700	-	12,114,600
Buffalo	331,100	955,600	-	1,286,700
Burnett	195,700	753,500	111,000	1,060,200
Calumet	2,827,500	241,700	-	3,069,200
Chippewa	2,084,500	2,703,700	424,600	5,212,800
Clark	673,100	-	1,300,300	1,973,400
Columbia	1,050,300	2,756,300	-	3,806,600
Crawford	694,300	2,353,300	-	3,047,600
Dane	26,607,600	26,022,100	-	52,629,700
Dodge	2,671,700	354,800	-	3,026,500
Door	8,597,700	24,155,500	-	32,753,200
Douglas	457,600	3,210,200	1,356,200	5,024,000
Dunn	517,400	2,153,700	-	2,671,100
Eau Claire	2,601,000	6,600	268,100	2,875,700
Florence	142,200	-	987,300	1,129,500
Fond du Lac	2,160,500	280,700	-	2,441,200
Forest	480,600	-	3,075,300	3,555,900
Grant	1,412,900	2,372,800	-	3,785,700
Green	569,600	312,100	-	881,700
Green Lake	1,011,400	2,135,900	-	3,147,300
Iowa	67,200	7,058,100	-	7,125,300
Iron	654,400	-	162,200	816,600
Jackson	433,200	24,000	1,301,400	1,758,600
Jefferson	5,259,400	4,675,000	-	9,934,400
Juneau	2,438,600	967,300	-	3,405,900
Kenosha	5,693,700	1,809,400	-	7,503,100
Kewaunee	1,097,900	26,100	-	1,124,000
La Crosse	1,931,100	5,703,400	-	7,634,500
Lafayette	851,100	210,300	-	1,061,400
Langlade	1,286,600	218,200	3,622,300	5,127,100
Lincoln	910,100	53,600	-	963,700
Manitowoc	4,375,100	517,800	-	4,892,900
Marathon	2,188,900	440,000	926,600	3,555,500
Marinette	1,615,200	4,000	244,800	1,864,000
Marquette	247,000	988,000	-	1,235,000
Menominee	-	-	-	-

APPENDIX V (continued)

**Land Acquisition and Local Assistance Grant Programs Expenditures
by County as of June 30, 2022**

County	Grants to Local Units of Government	Grants to Nonprofit Conservation Organizations	County Forest Grants	Total Encumbrances/ Expenditures*
Milwaukee	\$6,054,900	\$4,068,800	-	\$10,123,700
Monroe	847,200	10,000	\$383,700	1,240,900
Oconto	736,800	151,400	111,900	1,000,100
Oneida	842,300	166,200	559,700	1,568,200
Outagamie	4,787,800	289,200	-	5,077,000
Ozaukee	4,310,000	10,060,400	-	14,370,400
Pepin	30,000	469,400	-	499,400
Pierce	708,300	2,464,400	-	3,172,700
Polk	1,407,900	3,147,100	-	4,555,000
Portage	2,168,000	563,800	-	2,731,800
Price	673,100	-	-	673,100
Racine	8,128,500	306,200	-	8,434,700
Richland	194,600	-	-	194,600
Rock	4,405,900	2,163,700	-	6,569,600
Rusk	636,700	-	798,500	1,435,200
Sauk	4,023,800	13,441,800	-	17,465,600
Sawyer	858,700	42,600	-	901,300
Shawano	1,737,500	130,400	-	1,867,900
Sheboygan	2,107,600	2,934,600	-	5,042,200
St. Croix	3,521,700	2,997,300	-	6,519,000
Taylor	188,700	308,400	170,300	667,400
Trempealeau	123,700	747,100	-	870,800
Vernon	1,589,800	254,400	108,100	1,952,300
Vilas	1,954,600	4,897,300	48,900	6,900,800
Walworth	3,293,400	3,044,800	-	6,338,200
Washburn	907,400	842,300	935,900	2,685,600
Washington	5,901,000	10,811,300	-	16,712,300
Waukesha	17,755,200	6,031,900	-	23,787,100
Waupaca	2,425,300	312,200	-	2,737,500
Waushara	430,400	1,007,600	-	1,438,000
Winnebago	9,673,400	1,463,900	-	11,137,300
Wood	3,619,000	97,600	-	3,716,600
Total	\$196,036,400	\$172,267,900	\$19,970,200	\$388,274,500

*Data includes encumbrances for grants approved under Grants to Local Governments and Grants to NCOs and expenditures for County Forest Grants.

APPENDIX VI

Statutory Stewardship Program Earmarks by Biennium

Biennium	Project	Location (County)	Bonding Authority	Local Match*
1991-93	Monona Terrace Convention Center	Dane	\$3,000,000	50%
	Hank Aaron State Trail	Milwaukee	400,000	
	Horicon Marsh Interpretive Center	Dodge	250,000	
1997-99	Grandfather Falls Recreation Area	Lincoln	2,138,000	75
	Hank Aaron State Trail	Milwaukee	290,000	
	Crex Meadows Wildlife Center	Burnett	250,000	
	Flambeau Mine Trail	Rusk	100,000	
1999-01	Milwaukee Lakeshore State Park	Milwaukee	2,000,000	50
	Root River Multi-Purpose Pathway	Racine	750,000	
	Hank Aaron State Trail	Milwaukee	670,000	
	Sheboygan Riverfront Park	Sheboygan	173,800	
	Keyes Lake Recreational Area	Florence	125,000	
	Rock River Riverwall	Jefferson	96,500	
	Rib Mountain State Park Ski Chalet	Marathon	50,000	
	Upper Whiting Park	Portage	38,000	
	Nonprofit Habitat Restoration and Land Acquisition	Not Specified	20,000	
2001-03	Milwaukee Lakeshore State Park	Milwaukee	3,000,000	50
	Kickapoo Valley Visitor Center	Vernon	2,370,000	
	State Fair Park	Milwaukee	2,000,000	
	Rib Mountain State Park Ski Chalet	Marathon	1,000,000	
	Wisconsin Agricultural Stewardship Initiative	Grant	1,000,000	
	Prairie River Restoration	Lincoln	450,000	
	Root River Parkway	Racine	375,000	
2007-09	Mirror Lake Boat Access	Sauk	1,000,000	25
	The Conservation Fund - Greenseams Flood Management	Milwaukee	1,000,000	
	Green Bay Recreational Trail	Brown	875,800	
	Ice Age and Springbrook Trails	Langlade	600,000	
	Jersey Valley Lake	Vernon	500,000	
2011-13	Dam Safety Grants**	Milwaukee, Racine, Vernon	6,000,000	75
	DATCP Purchase of Agricultural Conservation Easements (PACE)	Several	5,200,000	50
2013-15	Bearskin State Trail	Lincoln, Oneida	130,000	

APPENDIX VI (continued)

Statutory Stewardship Program Earmarks by Biennium

Biennium	Project	Location (County)	Bonding Authority	Local Match*
2015-17	Kettle Moraine Springs Fish Hatchery	Sheboygan	\$19,600,000	
	Little Falls Dam (Willow River State Park)	St. Croix	5,000,000	
	Dam Safety Grants**	Milwaukee, Racine, Vernon	3,255,000	75
	Neenah-Menasha Twin Trestles Bridges	Calumet, Winnebago	1,600,000	50
2017-19	Saxon Harbor Campground and Marina	Iron	1,000,000	
	Canadian Pacific Railway Corridor Trail	Racine	1,000,000	
	Peninsula State Park Eagle Tower Reconstruction	Door	750,000	50
	Horicon Marsh Overlook Shelter Enhancement	Dodge	500,000	
	Neenah-Menasha Twin Trestles	Winnebago	415,300	50
	Municipal Flood Control Grant (Arcadia)	Trempealeau	14,600,000	
	Little Falls Dam	St. Croix	12,500,000***	
2021-23	Pierce County Islands Wildlife Area Restoration	Pierce	3,000,000	

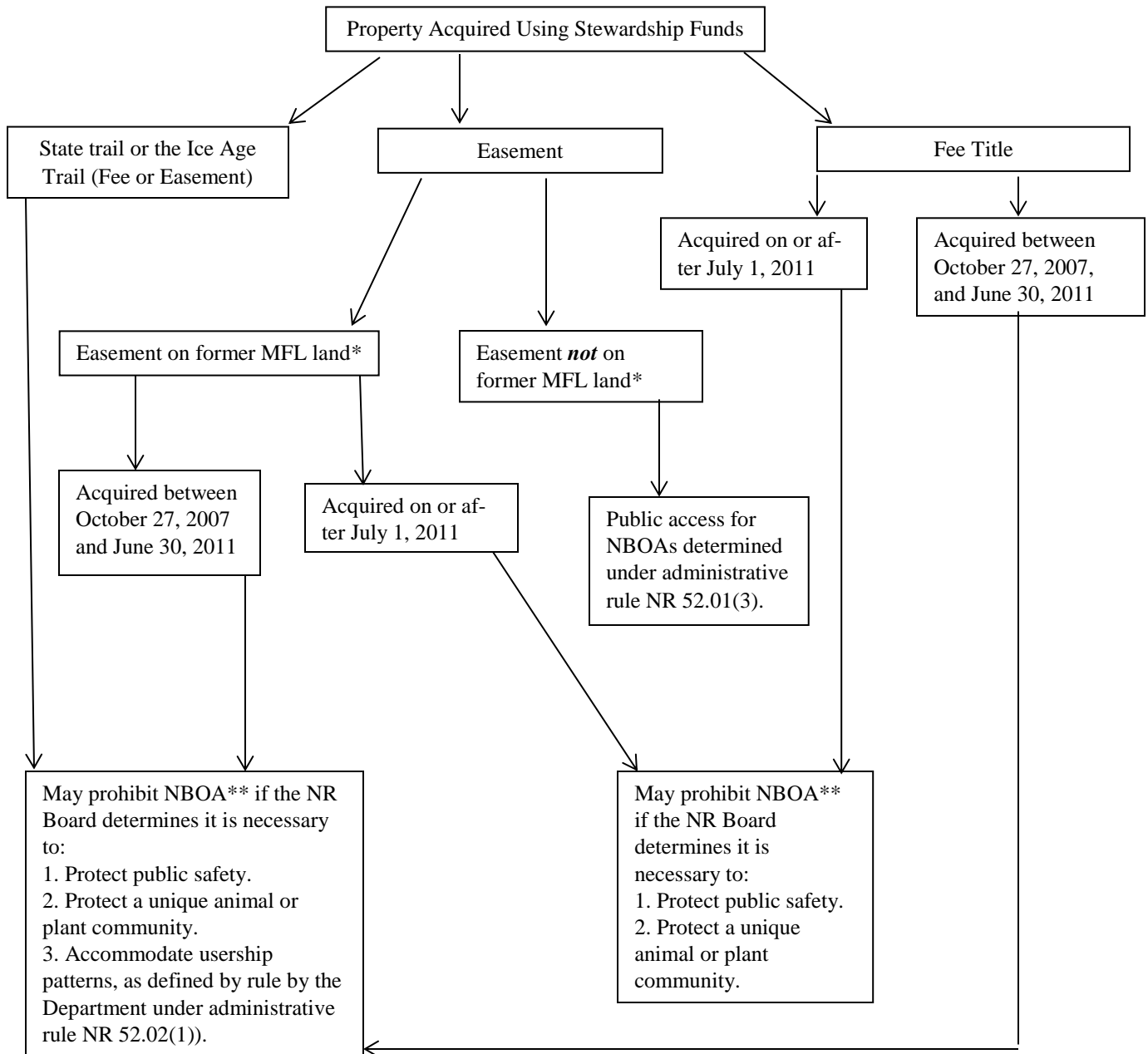
*Percent of eligible project costs funded by grant recipient.

**Originally \$6 million set-aside under 2011 Act 32. 2015 Act 55 allowed remaining unobligated funds from fiscal years 2011-12 through 2013-14, after using up to \$19.6 million for the Kettle Moraine Springs Fish Hatchery and up to \$5 million for the Little Falls Dam, to be utilized for any remaining county dam grants meeting the 2011 Act 32 requirements, until the unobligated funds are fully utilized or the county dam grants awarded total \$6 million.

***Total stewardship funding includes \$5 million authorized in the 2015-17 budget and \$7.5 million authorized in the 2017-19 budget.

APPENDIX VII

Stewardship Public Access Requirements (SS. 23.0916(2) and 23.0916(3) of the Statutes and Administrative Code Chapter NR 52)



***Former MFL land.** Section 23.0916(1) of the statutes defines former MFL land as "land that was withdrawn from the managed forest land program under subch. VI of ch. 77 on or after October 27, 2007".

****NBOA** = Nature-Based Outdoor Activity. Section 23.0916(1)(b) of the statutes defines nature-based outdoor activity as "hunting, fishing, trapping, hiking, cross-country skiing, and any other nature-based outdoor activity designated by rule by the Department for the purposes of this section."