



Informational

Paper 66

January, 2025

Conservation Fund

LEGISLATIVE FISCAL BUREAU

State of Wisconsin



Conservation Fund

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Conservation Fund

Introduction

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

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

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

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

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

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

This paper contains information on revenue sources for each account and the appropriations provided for specific programs for the 2022-23 through 2024-25 fiscal years. Data for 2022-23 and 2023-24 reflects actual revenues and expenditures. Authorized staff by account reflects fiscal year 2024-25 authorized positions. The estimated fiscal condition of the conservation fund is included as Appendix I. Descriptions of program changes resulting from select recent legislation are also included.

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

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

Table 1: Fish and Wildlife Account Revenue

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Resident Hunting Licenses	\$19,529,500	\$19,570,500	20.0%
Nonresident Hunting Licenses	8,246,800	9,333,400	9.5
Hunting Stamps	1,437,800	1,459,500	1.5
Resident Fishing Licenses	12,772,000	11,983,900	12.2
Nonresident Fishing Licenses	10,106,700	10,775,100	11.0
Two-Day Great Lakes	435,600	440,600	0.4
Fishing Stamps	3,086,900	3,036,300	3.1
Combination Licenses	11,287,600	11,957,600	12.2
Permit Application Fee	1,485,200	1,559,200	1.6
Other Licenses and Permits	99,600	113,700	0.1
Timber Sales	2,155,400	1,578,500	1.6
Education and Safety	175,700	239,400	0.2
Transaction Fees	1,279,100	1,424,000	1.5
Tribal Gaming Transfer	3,000,000	3,000,000	3.1
Penalty Assessments	254,700	211,800	0.2
Other Revenues and Transfers	<u>189,400</u>	<u>21,287,200¹</u>	<u>21.7</u>
Total	\$75,542,000	\$97,970,700	100.0%

¹ Includes a \$25.0 million transfer from the forestry account.

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

Fourth, any amounts identified as revenue estimates for the 2024-25 fiscal year are primarily based on revenues over the previous several fiscal years.

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

Fish and Wildlife Account

General Account Revenue Sources

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

appropriation or may be dedicated to specific programs. Dedicated revenues are typically deposited in continuing appropriations while general account revenues are deposited in the balance of the fish and wildlife account and are used to fund annual operations. Fish and wildlife account revenues for 2022-23 and 2023-24 are shown in Table 1. Additional detail regarding specific revenue sources is discussed under each corresponding expenditure.

In recent fiscal years, fish and wildlife account revenues have regularly been less than authorized expenditures for the account. A 2016 report required under 2015 Wisconsin Act 55 recommended one or more of the following: (a) increasing license fees; (b) creating flexible license packages, in which patrons could buy multiple licenses together, at a discount; (c) creating a loyalty program or automatic renewal options to encourage patrons to buy every year, reducing turnover; (d) charging admission fees at state wildlife areas, fisheries, and natural areas; (e) creating a non-motorized watercraft fee, levied on sailboats, canoes, and kayaks; and (f) selling gift cards and other flexible payment methods.

Recently, the Legislature and DNR have taken steps to enact some of these recommendations, including increasing some license fees and authorizing an automatic renewal program. 2023 Wisconsin Act 19 increased fees by the following amounts for nonresident licenses: (a) \$40 for the deer license; (b) \$20 for sports and conservation patron licenses respectively; and (c) \$5 for annual small game, five-day small game, archer, crossbow, fur-bearing, wild turkey, annual fishing, annual family fishing, fifteen-day fishing, fifteen-day family fishing, four-day fishing, and one-day fishing licenses respectively. 2023 Wisconsin Act 99 subsequently increased the non-resident archer and crossbow licenses by a further \$35, for a total increase of \$40, effective March 1, 2024.

License Revenues. The primary source of revenue to the fish and wildlife account is the fees charged for hunting, fishing and special licenses and stamps. Most licenses may be purchased directly from DNR or from sales agents appointed by DNR, such as sporting goods stores, discount stores, and bait shops, although certain licenses are only available through DNR. A sales agent retains 50¢ for each license and 15¢ for each stamp sold. In addition to receiving the issuance fee, sales agents also retain 50¢ for each transaction provided through the Go Wild system, described below, as well as 50¢ for each antlerless deer hunting tag issued. Both the issuance and transaction fees are deducted from the amount of license revenue retained by DNR. Licenses cannot be purchased by phone. In 2023-24, agent commissions totaled \$538,000.

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

Go Wild was introduced in 2016. The developer, NIC Wisconsin, collects 65¢ for each hunting, fishing, or trapping transaction and 35¢ for each boat or vehicle registration. Currently, there are 412 different licenses and approvals available through the Go Wild system, and in license year 2024-25, 731 retail agents and 13 county clerks offer Go Wild terminals. Additionally, licenses and approvals are available at 13 DNR service centers.

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

printed by a vendor for a fee of \$2. Paper copies of some approvals will still be required.

2023 Wisconsin Act 114 authorizes DNR to verify residency for purchase of fishing and hunting using Department of Transportation-issued non-driver IDs. Under prior law, DNR was limited to using driver's licenses. The act also authorized DOT to provide DNR with access to residency information for fishing and hunting license purchasers. The Departments subsequently entered into a memorandum of understanding that allows DOT residency information to be connected to the Go Wild system.

Current major recreational hunting and fishing licenses and corresponding fees are identified in Appendix II, as well as the number sold during 2023-24 as reported by DNR's Bureau of Customer and Outreach Services. The fees include the issuing fee and the wildlife damage surcharge where applicable. (The wildlife damage surcharge is applied to most hunting licenses.)

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

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

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

Veterans of post-September 11, 2001, wars are eligible to receive a voucher for one resident small game hunting license, resident deer hunting license, resident archer hunting license, or resident annual fishing license. Veterans must apply for the voucher and submit it to DNR within one year of discharge. If the Department of Veterans Affairs (DVA) verifies that the applicant for a license is a qualified veteran, DNR is required to issue the license without charging a fee. DVA is required to pay annually to DNR the amount of fees and surcharges waived by DNR for the licenses issued to voucher holders. In 2023-24, DVA paid DNR \$207 to cover the cost of the licenses issued by DNR.

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

Youth and Senior Citizen Licenses. Discounted

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

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

First-Time Licenses. Under 2011 Act 168, DNR is required to issue certain hunting, trapping, and fishing approvals at a reduced fee to persons who have not been issued that type of approval or a conservation patron or sports license in the 10 years before the license application. For residents, the fee for the reduced-fee licenses is \$5 each, including the issuing fee. For nonresidents, the fee is one-half the regular fee, rounded up to the nearest dollar. This amount does not include the issuing fee. The wildlife damage surcharge is not applied to the first-time licenses. Table 2 shows the fees for licenses for qualifying first-time buyers, the total discount from the regular price, and the number of licenses sold during license year 2023-24 as reported by DNR's Bureau of Customer and Outreach Services.

Other Licenses. DNR currently charges a \$3 permit application fee for the following permits: (a) otter trapping; (b) fisher trapping; (c) Canada goose

Table 2: New Buyer Licenses, License Year 2023-24

	Total Fee for First-Time Licenses	Discount	Number of First-Time Licenses Sold in 2023-24
Resident			
Small Game	\$5	\$13	8,647
Sr. Small Game	5	4	786
Jr. Small Game	5	4	2,362
Deer	5	19	11,678
Jr. Deer	5	15	5,443
Archery	5	19	11,601
Jr. Archery	5	15	3,418
Wild Turkey	5	10	10,528
Annual Fishing	5	15	43,254
Jr. Annual Fishing	5	2	15,635
Sr. Annual Fishing	5	2	5,340
Trapping	5	15	580
Nonresident			
Annual Small Game	\$44.75	\$45.25	3,861
Deer	99.75	100.25	4,241
Archery ¹	82.75	82.25	3,488
Fur-Bearing Animal	82.75	82.25	146
Wild Turkey	32.75	32.25	1,992
Annual Fishing	28.75	26.25	39,138
Trapping	75.75	74.25	11

¹Nonresident archer and crossbow licenses were increased to \$200 by 2023 Act 99, effective March 1, 2024.

hunting; (d) wild turkey hunting; and (e) sharp-tailed grouse hunting. Some of these fees are waived for holders of the conservation patron license. In addition, the permit application fee for a bear license is \$4.50. The permit application fee for the bobcat hunting and trapping permit is currently \$6. The permit application fee for an elk license and for the wolf harvest license is \$10.

In addition to licenses purchased primarily for recreational fish and game activities, several types of licenses are required for specialized commercial fish and game activities. These include guide and sport trolling approvals, fur dealer and taxidermist licenses, commercial fishing and clamming approvals, fish and bait dealing approvals, captive wild animal farm approvals, and licenses for wild rice harvesting and dealing. In addition, a DNR environmental permit may be required for certain fish

farming operations, although DATCP is responsible for annual registration of fish farms, fish import permits for live fish and eggs, and fish health issues.

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

Wisconsin received an apportionment of \$27.7 million in Pittman-Robertson funds in federal fiscal year 2024 out of a total apportionment of \$989.5 million. Wisconsin's apportionment of Sport Fish Restoration funding was \$11.8 million out of a total apportionment of \$381.8 million.

Other Revenues

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

Voluntary Contribution for the Natural Resources Foundation of Wisconsin. Individuals buying a hunting or fishing license, permit, vehicle admission sticker, or ATV, UTV, snowmobile, or boat registration through DNR's automated license system or vehicle registration system can elect to

make a voluntary contribution of at least \$2 to the Natural Resources Foundation of Wisconsin's (NRF's) endowment fund, known as the Cherish Wisconsin Outdoors Fund.

The NRF is a publicly-supported nonprofit conservation organization governed by a board of private citizens under section 501(c)(3) of the Internal Revenue Code. According to its mission statement, the NRF was formed in 1986 to "connect generations to the wonders of Wisconsin's lands, waters, and wildlife through conservation, education, engagement, and giving." In 2023-2024, after subtracting transaction fees, \$331,300 was distributed to the NRF Cherish Wisconsin Outdoors Fund. (These fund transfers to NRF do not appear as revenues or expenditures in Tables 1 or 3.)

NRF distributes funding to projects proposed by DNR and approved by a stakeholder committee and NRF's board of directors. For example in 2024, NRF distributed approximately \$80,000 to five projects for habitat restoration in Calumet, Dane, Florence, Sauk, and Vilas Counties for activities such as invasive species removal.

Commercial Fish Propagation and Great Lakes Protection Surcharge. If a court imposes a fine or forfeiture for the unlawful killing, catching, taking, transporting, sale or possession of Great Lakes fish in violation of s. 29.971 of the statutes, the court may impose a commercial fish protection surcharge generally equal to the average wholesale value of the fish or an amount equal to the corresponding wild animal protection surcharge. In addition, courts may impose a Great Lakes resource surcharge of 75% of the fine or forfeiture for violations involving Great Lakes fish or sport trolling or commercial fishing in outlying waters. Revenue from these surcharges is directed to an appropriation in the fish and wildlife account to be used for research relating to Great Lakes fish, which received \$16,300 in revenue in 2023-24.

Voluntary Contribution for Lake Research and Control of Aquatic Invasive Species. Any

person purchasing a fishing license or applying for a boat registration may elect to make an additional voluntary contribution for research conducted by DNR to determine methods for improving the quality of lakes in Wisconsin. The minimum voluntary contribution associated with both a fishing license and a boat registration is currently \$2 and moneys received from the contribution, less the 50¢ retained by the sales agent, are to be used for grants for projects to control invasive species, for promotional activities and materials to encourage voluntary contributions, and for research. Contributions of \$67,100 from fishing licenses and boat registrations were deposited in the fish and wildlife account in 2023-24.

Handling Fees. In addition to the statutory fees charged for hunting and fishing licenses, DNR may collect a handling fee for the approvals issued by DNR. The fee cannot be more than the amounts necessary to cover the costs of issuing the licenses. DNR charges a fee of 1.75% of the total transaction in its online system, which is used to cover credit card processing fees charged to DNR. All licensing agents may charge and retain a \$3 fee for credit card purchases.

Tribal Gaming Revenue and Other Transfers. An annual transfer of tribal gaming compact revenues, currently \$3 million annually, is not statutorily designated for a specific purpose within the fish and wildlife account. Tribal gaming revenues are also appropriated annually for whooping crane reintroduction, elk management, tribal fisheries management and licensing, and snowmobile law enforcement. In 2024-25, \$1,691,100 PR is budgeted for these appropriations, and 12.0 positions, in addition to the \$3 million transferred to the fish and wildlife account.

2023 Act 19 also transferred \$25 million in 2023-24 from the forestry account on a one-time basis. The transfer was intended to balance revenues with budgeted expenditures in the 2023-25 biennium.

Expenditures and Programs

General Account Expenditures. Fish and wildlife account revenues not statutorily designated for specific purposes are used to support the fish and wildlife management and law enforcement functions of DNR. Table 3 lists the major expenditure categories funded by the fish and wildlife account and identifies 2022-23 and 2023-24 actual expenditures, as well as amounts appropriated and positions authorized for 2024-25 for each of these categories.

Administrative Funding Limit. DNR is prohibited from expending more than 16% of funding from the fish and wildlife account in any fiscal year for administrative purposes. The 16% limit is statutorily defined to include DNR administrative and support services as well as division administration. The statutory calculation of administrative costs does not include bureau administration and licensing costs. A June, 2006, Legislative Audit Bureau (LAB) report analyzed revenues, expenditures, and staffing levels for DNR's fish and wildlife related activities in 2004-05. The LAB found that DNR's statutorily defined administrative costs were 11.1% in 2004-05, below the 16% limit. The LAB has not conducted a similar audit since 2006. In August, 2024, the LAB was assigned a further audit of the fish and wildlife account which will again analyze revenues and expenditures, including the amount of statutorily defined administrative costs.

Fisheries Management

The Bureau of Fisheries Management undertakes various activities related to monitoring, maintaining and enhancing aquatic ecosystems and sport and commercial fisheries. Fisheries population and habitat surveys are conducted to monitor the status and health of the state's fisheries and aquatic habitat, and to evaluate regulation effectiveness and needs. Surveys yield data relating to fish population structure and harvests, which are used to develop and monitor management actions, prepare environmental impact statements, develop regulations for

the sport fishing and commercial fishing industry, and assess waters on which Native American tribes exercise their treaty rights. The surveys are also provided to the public for informational and planning purposes. In addition, DNR is responsible for Great Lakes fish management activities in Wisconsin waters of Lake Michigan and Lake Superior.

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

During 2023-24, DNR stocked 5,329,449 fish in Wisconsin's waterways. DNR stocked 4,109,900 cold-water species in inland streams and the Great Lakes. Inland lakes were stocked with 1,219,549 cool-water fish, which are sometimes referred to as warm-water fish. Cool/warm-water fish stocks larger than fry, such as fingerling, yearling, and adult, included 1,189,087 walleye, 29,879 muskellunge, and 583 lake sturgeon. DNR reports that the number of cool-water fish stocked in inland lakes decreased from previous years due to a decrease in the demand for certain species and production issues at one facility relating to lake sturgeon.

Stamp and Tag-Funded Programs -- Fishing.

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

Trout and Salmon. Funds from the inland trout stamp are used to improve and maintain trout

Table 3: Fish and Wildlife Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Fish and Wildlife Program Appropriations					
Fish Management	\$15,138,600	\$19,421,500	\$18,454,400	20.9%	150.90
Wildlife Management	9,543,000	11,840,100	13,310,000	12.7	106.07
County Conservation Aids	<u>171,900</u>	<u>193,600</u>	<u>148,500</u>	<u>0.2</u>	
Subtotal	\$24,853,500	\$31,455,200	\$31,912,900	33.9%	256.97
Dedicated Revenue Appropriations					
Wildlife Damage Claims and Abatement Program	\$2,726,000	\$3,012,300	\$2,950,000	3.2%	
Wolf Depredation Program	-	-	-		
Elk Hunting Fees	205,000	304,200	-	0.3	
Control of Wild Animals	308,500	324,100	324,100	0.3	2.00
Urban Wildlife Abatement and Control Grants	24,200	14,400	24,700	0.0	
Venison Processing	141,500	125,700	314,800	0.1	
Chronic Wasting Disease Management and Testing	600,000	350,000	-	0.4	
Trapper Education	48,200	48,200	48,200	0.1	
Commercial Fish Protection and Great Lakes Surcharge	30,000	25,000	25,000	0.0	
Aquatic Invasive Species Control	<u>108,800</u>	<u>96,100</u>	<u>68,600</u>	<u>0.1</u>	
Subtotal	\$4,192,200	\$4,300,000	\$3,755,400	4.6%	2.00
Stamp-Funded Programs					
Great Lakes Trout and Salmon	\$2,583,500	\$2,263,800	\$1,671,800	2.4%	3.50
Trout Habitat Improvement	2,971,700	2,501,700	1,522,000	2.7	8.09
Sturgeon Habitat	495,600	471,800	195,400	0.5	
Sturgeon Habitat-Inland Waters	252,500	110,000	57,900	0.1	
Pheasant Restoration	523,500	173,000	236,400	0.2	
Pheasant Stocking	608,500	310,400	513,800	0.3	3.00
Wild Turkey Restoration	1,510,000	648,300	776,100	0.7	
Waterfowl Stamp - Wetlands Habitat Improvement	772,800	669,800	530,000	0.7	
Waterfowl Stamp - Aids to Canadian Agencies	<u>312,400</u>	<u>333,900</u>	<u>254,000</u>	<u>0.4</u>	
Subtotal	\$10,030,500	\$7,482,700	\$5,757,400	8.1%	14.59
Go Wild Contract Fees	\$1,971,200	\$2,612,800	\$2,863,100	2.8%	
Other	\$552,300	\$423,500	\$20,000	0.5%	
Split-Funded Appropriations					
Internal Services	\$5,627,200	\$6,325,100	\$6,009,000	6.8%	38.12
External Services	3,889,100	3,608,700	3,953,200	3.9	33.23
Land Program Management	1,078,100	1,177,600	751,000	1.3	4.77
Law Enforcement	16,341,200	18,746,600	16,998,800	20.2	112.70
Facilities, Lands and Property Management	5,126,500	5,799,200	6,047,900	6.2	46.07
Natural Heritage Conservation	366,900	420,800	420,800	0.5	3.20
Administrative Facility Repair and Debt Service	578,600	684,100	2,842,600	0.7	
Aids in Lieu of Taxes	-	54,700	66,300	0.1	
Resource Acquisition and Development	2,439,400	3,115,500	392,900	3.4	
Rent and Property Maintenance	1,701,400	2,352,300	1,049,500	2.5	
Taxes and Assessments	23,100	37,000	110,600	0.0	
Education and Safety	56,900	255,900	243,300	0.3	
Handling Fees	1,485,400	4,048,500	135,300	4.4	0.89
Reservation Fees	<u>600</u>	<u>700</u>	<u>200</u>	<u>0.0</u>	
Subtotal	\$38,714,400	\$46,626,700	\$39,021,300	50.2%	238.98
Total	\$80,314,100	\$92,900,900	\$83,330,100	100.0%	512.54

Table 4: Wisconsin's Fish Propagation Facilities

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

* Currently not being utilized to rear fish.

** The Besadny facility also performs fish rearing activities.

habitat and conduct trout surveys in inland trout waters. In addition to stamp revenue, 2005 Wisconsin Act 25 specifies that one-half of the revenues generated by the sale of the inland lake trout fishing license be used for improving and maintaining trout habitat in inland waters, and for conducting trout surveys. In 2023-24, sales of the inland trout stamp raised \$1,824,800 in revenue. Stamps revenues funded \$2,501,700 in expenditures for fish surveys, hatchery operations, and habitat projects.

The Great Lakes trout and salmon stamp is required of persons fishing for trout and salmon on Lakes Michigan and Superior, Green Bay, and the tributaries of each water body, upstream to the first dam or lake. Revenue from the Great Lakes trout and salmon stamp can be used to supplement and enhance the existing trout and salmon rearing and stocking program in outlying waters. In 2023-24, sales of the Great Lakes trout and salmon stamp raised \$1,844,200 in revenue. Stamps revenues supported expenditures of \$2,263,800 for fish

surveys, hatchery operations, and invasive species control.

Sturgeon Management. 2005 Act 25 created a sturgeon hook and line tag, with fees of \$20 for residents and \$50 for nonresidents. Anglers are required to possess a fishing license while fishing for lake sturgeon, but the harvest tag is only required if the angler plans to harvest a fish, while abiding by harvest regulations. Revenues from the sturgeon hook and line tag are used for assessing and managing lake sturgeon stocks in inland waters outside of the Lake Winnebago system. Revenues in 2023-24 totaled \$84,500 and expenditures were \$110,000.

In addition to sturgeon hook and line tags, a sturgeon spearing license is also available for the Lake Winnebago system. The fee for a sturgeon spearing license is currently \$20 for residents and \$65 for nonresidents, and the minimum age for a person to obtain a sturgeon spearing license is 12.

In 2023-24, revenues were \$306,200 and expenditures for Lake Winnebago system sturgeon management were \$471,800.

A person need not hold a valid fishing license to be issued a sturgeon spearing license. The privileges of the sturgeon spearing license are not included for holders of conservation patron licenses. The number of sturgeon spearing licenses sold for the Lake Winnebago fishery is not limited and each license allows the spearer to harvest one fish. In the winter 2024 spearing season, which ran from February 10, 2024, to February 25, 2024, spearers harvested 432 sturgeon in the Lake Winnebago and Fox River systems.

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

Wildlife Management

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

Deer Management. Deer hunting licenses are a primary source of revenue to the fish and wildlife account. These licenses primarily include gun deer licenses and archery licenses issued to residents, nonresidents, and youths. A hunter who holds an archery license may purchase a crossbow license, or a hunter who holds a crossbow license may purchase an archery license, at a reduced fee of \$3.00. In 2023-24, 342,118 resident gun deer licenses were sold, raising \$8,210,800 for DNR. In 2023-24, 25,767 nonresident gun deer licenses were sold, raising \$5,153,400. In 2023-24, resident and nonresident deer gun licenses accounted for 13.6% of revenue to the fish and wildlife account combined. A total of 202,929 resident and nonresident archery and crossbow licenses sold in fiscal year 2023-24 added an additional \$6,588,500 in revenue, or 6.7% of account revenues. These do not include youth or other reduced-price archery licenses.

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

In 2023-24, 146,053 resident bonus antlerless deer permits and 11,859 nonresident bonus antlerless deer permits were sold, raising \$1,842,500 in revenue. Most bonus antlerless harvest authorizations are \$12 for residents and \$20 for nonresidents, including in counties with CWD restrictions in place, with the exception of reduced-price bonus antlerless harvest authorizations under the Deer Management Assistance Program (DMAP), available for \$6. A limit is placed on public antlerless harvest authorizations. This limit is intended to restrict the antlerless harvest on heavily hunted public lands in an effort to increase deer sightings by hunters on these properties.

Chronic Wasting Disease (CWD). Chronic wasting disease is a prion disease that affects cervids such as deer and elk. The known natural hosts

of CWD are mule deer, white-tailed deer, elk, and moose. In 2002, DNR first detected CWD in white-tailed deer in Iowa County.

The current CWD-affected area includes 64 CWD-affected counties, as shown in Figure 1, including 46 counties with at least one CWD detection in the wild deer herd. There are 61 counties where baiting and feeding are prohibited; a county is included in the ban if a wild or domestic animal has been recently confirmed to be positive for CWD in the county, or if the county is within a 10-mile radius of a wild or domestic animal that has been confirmed to have CWD.

DNR shares responsibility for CWD management with DATCP. Under Chapter 169 of the statutes, DATCP has the authority to license, regulate, and inspect all of the state's captive deer and elk farms and related markets and movement in the state. All deer farms are required to register. As of November, 2024, DATCP reported 231 registered premises with deer, including 78 that were enrolled in the CWD herd status program. The program allows a facility to move farm-raised deer, provided that the herd is regularly inspected by a veterinarian for signs of CWD and the owner maintains certain records for animals on the premises.

DNR retains responsibilities related to the inspection of fences for facilities containing farm-raised whitetail deer, and DNR is authorized to charge an inspection fee. In addition to the deer farm fees charged by DATCP, DNR charges an inspection fee of \$50 for a fenced area under 80 acres and \$100 if the fenced area is 80 acres or more. Inspections typically occur every 10 years, and inspection certificates are valid until December 31st of the 10th year following certification.

CWD Response Plan. In September, 2010, the Natural Resources Board approved a 15-year revised CWD response plan to extend to 2025. Subsequently, the 2012 Deer Trustee Report concluded and recommended that DNR must accept a CWD-endemic area in southern Wisconsin and must take

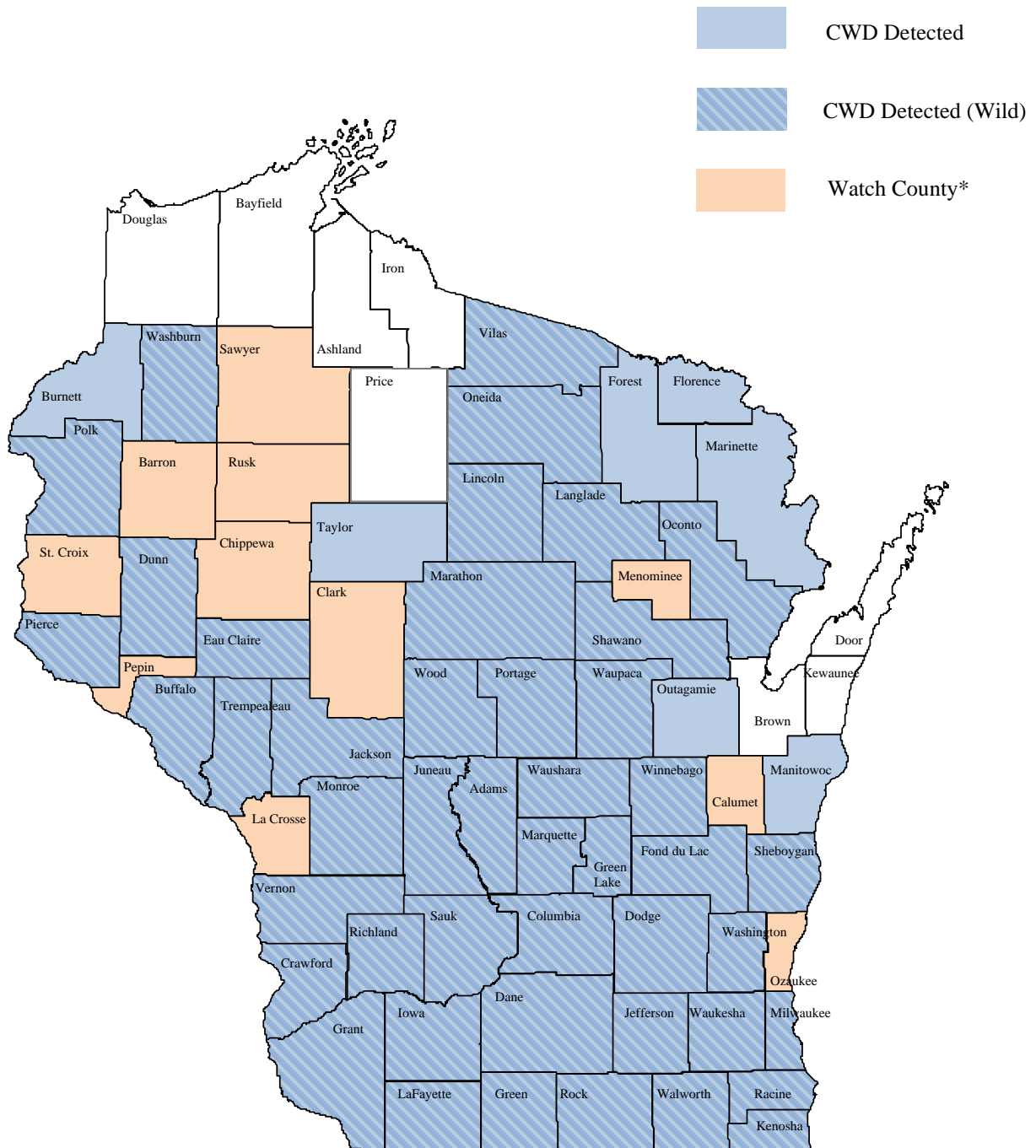
a more passive approach to CWD management, focusing CWD control efforts on limiting CWD to that area of the state. This represented a departure from DNR's initial (2002) goal of complete eradication of CWD from Wisconsin.

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

Deer Carcass Disposal. Beginning in autumn, 2018, DNR administers a deer carcass disposal program through which local governments and private conservation groups can sponsor a portion of the cost of contracting with a waste management company to collect and haul deer carcasses. Participants select the location of the waste container, hire a waste contractor to haul the container and pay \$500. DNR pays all invoices and covers any contracted disposal costs above the initial \$500 paid by the participant. In 2023-24, DNR paid \$228,900 for deer carcass disposal, nearly all of which was paid from federal funds.

CWD Research. Recent or ongoing research projects include the Southwest Wisconsin CWD, Deer, and Predator Study, in vitro prion amplification assays, CWD forecasting, CWD prion persistence in soil and infectivity, and deactivating CWD

FIGURE 1
CWD-Affected Counties



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

prions using composting. These projects are funded through bonus antlerless deer permit revenues and the state's Pittman-Robertson allocation.

Elk Management. In 1995, DNR released 25 elk near Clam Lake in Ashland County. DNR's overwinter population goal for the herd is 1,400. In 2024, DNR estimated the population of elk was 314 to 397 elk. In 2015, DNR reintroduced elk in the Black River State Forest, in Jackson County. In 2024, DNR estimated there were 164 to 208 elk in the Jackson County herd, setting the total estimated population in the state at 478 to 605 elk. These estimates represent the post-calving elk population when populations are at their highest.

Elk Hunt. DNR has administered a limited elk hunt since 2018. By statute, when the total number of elk licenses available is 100 or fewer, only residents may receive a license. If the number of licenses available exceeds 100, then nonresidents may receive up to 5% of the total number of licenses after the first 100. Revenues from elk hunting licenses and applications fund both elk management and general wildlife management. By statute, \$7 from every \$10 elk hunt application fee and all elk license fees are deposited into a continuing appropriation for elk management in the fish and wildlife account.

Elk licenses cost \$49. License recipients must also pay a \$2 wildlife damage surcharge. Applicants to the DNR-managed lottery paid a \$10 fee to enter their names in the lottery. In 2023-24, elk application fees totaled \$255,100 of which \$178,600 was deposited in the elk management appropriation and \$76,500 was deposited in the balance of the fish and wildlife account.

Wolf Management. Once abundant, Wisconsin's wolf population was decimated by human predation and a state bounty. In 1974, the U.S. Fish and Wildlife Service (USFWS) classified the eastern timber wolf as a federally-endangered species; in 1975, the state listed wolves as a state endangered species. By 1985, the DNR found 14

living wolves in Wisconsin. In 1989, DNR issued a wolf recovery plan, by which wolves would be classified as a threatened species until their population was above 300 for three years. In 1999, DNR issued a wolf management plan, establishing a management goal of 350 wolves outside tribal reservations. Since then, the population has significantly rebounded; in 2023, DNR estimated that Wisconsin's wolf population was between 780 and 1,380 animals.

Endangered Species Protections. Wisconsin delisted wolves as a state threatened species in 2004 and USFWS delisted wolves in 2012. However, in December, 2014, the U.S. District Court for the District of Columbia vacated the USFWS decision to delist the gray wolf, placing the species back onto the federal endangered species list. On October 29, 2020, the U.S. Department of Interior announced that it would remove wolves from the federal endangered species list, effective January 4, 2021. On February 10, 2022, the U.S. District Court for the Northern District of California vacated the 2021 wolf delisting.

As of January, 2025, the wolf is currently protected as a federal endangered species. While under federal endangered species protections, Wisconsin is not authorized to implement a wolf harvest season. Permits allowing lethal removal of wolves by landowners experiencing wolf conflicts are no longer valid, and DNR is generally not authorized to use lethal control as part of its wolf management program. Non-lethal tools and depredation compensation remain available, but depredation compensation is payable only from state endangered resources funding or federal grants. Further, under federal law, dogs may not be trained or used to track wolves while the listing is active.

Wolf damage claims may be paid from the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions. DNR may also utilize federal funds from a USFWS livestock

demonstration grant for wolf depredation payments. Endangered resources damage payments are discussed further in the section of the paper entitled "Endangered Resources Account."

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

If the wolf is not protected as an endangered species, DNR manages the wolf damage program under administrative code sections NR 12.50 through 12.55, which specify the procedure for depredation reimbursement as well as the amount of payments. Generally, a claimant is reimbursed the fair market value of livestock, with a maximum amount paid for each type of animal established annually by DNR. If funding is not sufficient to pay all claims, DNR will prorate claims based on the amount of wolf hunt revenues available.

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

If the number of qualified applications for wolf harvesting licenses exceeds the number of licenses that are available, DNR must issue 50% of the licenses by selecting applicants at random, and 50% based on a cumulative preference system. Applicants pay a \$10 application fee. Applicants who are selected can then buy a wolf hunting license, which

is currently \$49 for residents and \$251 for nonresidents. Application fee and license revenues are deposited into a dedicated appropriation used to administer a wolf depredation program. If revenues from wolf harvest authorizations are insufficient to fund all wolf depredation claims in the fiscal year, payments are to be prorated. If revenues from wolf harvest authorizations are sufficient to fund the depredation program in the year in which those revenues are received, DNR may use excess revenues for wolf management and population control (s. 29.888(3)).

Wildlife Damage Claims and Abatement Programs

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

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

Wildlife Damage Surcharge. A \$2 surcharge is added to most resident and nonresident hunting licenses to fund wildlife damage program activities; a \$4 surcharge is included for most resident and nonresident conservation patron licenses. The wildlife damage surcharge generated approximately \$2,053,700 in 2023-24.

Bonus Deer Permits. Revenue from the \$12 (\$20 nonresident) bonus deer permit is used to fund wildlife damage programs. Resident and nonresident bonus deer permits generated a total of \$1,172,300 in 2023-24 for wildlife damage programs.

A portion of these revenues are made available exclusively for CWD management and testing. \$5

of each bonus deer permit sold in a county where CWD has been confirmed in a wild deer is deposited in a continuing appropriation for CWD management and testing. Of the \$1.84 million raised by bonus deer permits, \$669,700 was made available for CWD management, and \$1,172,300 was retained for wildlife damage programs. Therefore, total wildlife damage revenues available in 2023-24 were \$3,226,000.

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

Control of Wild Animals. The wildlife damage surcharge revenue is also used for DNR's costs of removing wild animals that cause damage, and responding to complaints about nuisance wild animals, or their structures. DNR contracts with the U. S. Department of Agriculture's Animal and Plant Health Inspection Service (APHIS) Wildlife Services to control and manage wildlife causing damage. In 2023-24, \$324,100 was expended for this purpose from wildlife damage revenues.

Urban Wildlife Abatement and Control Grants. Urban communities can apply to DNR for matching grants of up to \$5,000 for planning wildlife abatement projects and for wildlife control efforts. The program provides up to 50% of project costs. The program is funded at \$24,700 each year in the 2023-25 biennium and \$14,400 was expended under the program in 2023-24.

Venison Processing. Counties that participate in both the wildlife abatement and wildlife damage claims program may seek reimbursement for the

cost of processing venison donations. In the 2023-25 biennium, \$314,800 is appropriated each year for county venison processing costs and administration of the deer donation program.

Additionally, any applicant for a deer, bear, turkey, or small game hunting license may make a voluntary contribution of at least \$1 for the venison processing donation program. In 2023-24, \$2,400 was donated to the program. In calendar year 2023, 47,920 pounds of meat was distributed to food pantries. In 2023-24, DNR expended \$125,700 for county venison processing costs and administration of the deer donation program.

Abatement Program. Under the abatement program, which emphasizes damage prevention but provides no payments for damages incurred, DNR assists participating counties in developing and reviewing administrative plans. The state fully funds DNR-approved county administrative costs. In calendar year 2024, 70 counties participated in the programs. Approved abatement projects are eligible for state funding of up to 75% of costs, with the remaining share paid by the landowner. In 2023-24, DNR reimbursed \$2.2 million in administrative and abatement costs.

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

Wildlife Damage Program. Under the wildlife damage program, persons in participating counties may be reimbursed for part of the damage to agricultural crops, harvested crops, orchard trees, nursery stock, beehives or livestock if the damage

is caused by deer, cougars, bear, geese or turkey. Damage caused by sandhill cranes would also be statutorily included, if a hunting season were established. Counties may participate in either the wildlife damage abatement program, the wildlife damage claims program, or both.

If a claim is more than \$500, but not more than \$5,250, the claimant is paid 100% of the claim. If a claim is greater than \$5,250, a claimant can receive 80% of the amount of the claim up to the statutory maximum. However, the value paid for any claim may not exceed \$10,000. Current law specifies that if the total amount of damage claimed is greater than available revenues, after paying for administration and abatement, urban wildlife control grants, venison processing, and wildlife control activities, DNR is first required to prorate agricultural damage claim payments. In 2023-24, DNR paid \$823,600 in damage claims.

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

Other Programs

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

Pheasant Stamp and State Game Farm. DNR operates the state game farm at Poynette, which raised 74,185 pheasants that were stocked on public

hunting grounds in fall 2023. In spring 2024, the state provided 16,925 day-old chicks to 14 conservation and sports clubs under cooperative agreements. These programs are funded by the sale of the pheasant stamp, which costs \$10. Of the revenue generated by the sale of the pheasant stamp, 60% is statutorily designated to be used for pheasant stocking and propagation and 40% is to develop, manage, restore, and maintain the wild pheasant population in the state. Pheasant stamp revenues were \$658,800 in 2023-24, including allocations of a portion of conservation patron licenses.

Waterfowl Stamp. Two-thirds of the revenue from the waterfowl stamp is to be used for developing, managing, preserving, restoring, and maintaining Wisconsin wetland habitat for producing waterfowl; the other third is contributed to governmental or nonprofit agencies in Canada for the propagation, management, and control of migratory waterfowl for the Mississippi River flyway. 2021 Wisconsin Act 58 increased the fee for the waterfowl stamp from \$7.00 to \$12.00 (including issuing fees). In 2023-24, the stamp raised \$1,023,400. Stamp funding supported \$669,800 in waterfowl habitat improvement such as land acquisition and wetland restoration. In 2023-24, \$333,900 was provided to organizations supporting habitat development in Canada.

Wild Turkey Stamp. The \$5.25 wild turkey stamp is required of anyone who hunts turkeys, in addition to a current turkey hunting license. Turkey stamp revenues are used to fund habitat restoration and enhancement by either DNR or qualified nonprofit conservation groups. In 2023-24, wild turkey stamps raised \$774,000 in revenues and supported \$648,300 in expenditures.

County Conservation Aids. Under this program, counties and tribal governing bodies may apply for grants of up to 50% of the costs of fish and game management projects. Eligible game projects include game food seeding, browse improvement cutting, prescribed burning, and the creation of game cover brush piles, impoundments

and nature trails. Examples of eligible fish management projects include lake and stream improvements, rough fish control, construction of fish shelters, and streamside fencing. Funding of \$148,500 is provided each year of the 2023-25 biennium.

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

Under current law, the fee for both bow and gun hunter classroom safety courses is set at \$10 by administrative rule. Additional fees may be charged for certain online curricula. Instructors are allowed to retain up to \$5 per student for costs associated with offering the class. Remaining fees are remitted to a DNR continuing appropriation credited mostly to the fish and wildlife account, although the boat registration account, ATV account, and snowmobile accounts also are allocated a portion of this appropriation corresponding to the revenue from safety course fees in those areas. The hunter education program addresses safety in handling firearms, bows, and crossbows used in hunting, while the bow hunter education program covers primarily hunting with bows and crossbows. With certain exceptions, including mentored hunters, no person born on or after January 1, 1973, can obtain a hunting license unless the person is issued a certificate of accomplishment from the appropriate program.

In 2023-24, 22,293 students completed a hunter education course, including 13,364 students certified in basic hunter education, 8,164 students certified in general online hunter education, and 765 students certified in bow hunter education.

Trapper Education. The trapper education course provides instruction in: (a) trapping history

in wildlife conservation; (b) principles of wildlife management; (c) furbearer management; (d) biology and disease; (e) trapping laws and ethics; (f) trap preparation, adjustment setting and safety; (g) humane trapping methods; and (h) pelt preparation, skinning, grading, and marketing. Under current law, instructors may retain up to 50% of the instruction fee set by DNR in administrative rule (currently \$12 per student) and remit the remaining portion of the fee to DNR. In 2023-24, 203 students completed a trapper education course including 129 who completed an online version.

Forestry Account

Revenue

Forestry Mill Tax. Article VIII, Section 10, of the Wisconsin Constitution allows the state to appropriate moneys for the purpose of acquiring, preserving and developing the forests of the state through a tax on property not to exceed 0.2 mill (20¢ per \$1,000 of property value). 2017 Wisconsin Act 59 reduced the tax from 0.1697 mill (16.97¢ per \$1,000 of property value) to 0. Act 59 instead created a sum-sufficient GPR transfer to the forestry account to replace the revenue from the tax. This transfer is equal to 16.97¢ per \$1,000 of the assessed property value in the state, meaning the forestry account is to receive an identical amount from the GPR transfer as it would from the mill tax. In 2023-24, \$142,998,300 was transferred to the conservation fund. In 2024-25, approximately \$154.0 million will be transferred.

Other sources of revenue to the forestry account include: (a) revenues from the sale of timber on state forest lands; (b) revenues from the sale of stock from the state's tree nurseries; (c) camping and entrance fees at state forests; (d) severance and withdrawal payments from timber harvests on cooperatively managed county forests; (e) withdrawal payments from privately owned land enrolled in the

Table 5: Forestry Account Revenue

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Mill Tax	\$126,453,900	\$142,998,300	82.8%
Timber Sales	9,371,300	10,999,900	6.4
Nurseries	1,488,000	1,420,900	0.8
Forest Tax Law	-164,200	1,083,300	0.6
County Forest Severance	366,800	465,300	0.3
Campsite Fees	3,954,900	4,032,100	2.3
Campsite Reservations			
Vendor	597,500	667,500	0.4
Admission Stickers	4,409,800	4,925,300	2.9
Sales and Services	655,500	1,880,800	1.1
Conservation Patron			
Allocation	429,500	438,400	0.3
Other Revenues and			
Transfers	<u>1,267,700</u>	<u>3,725,600</u>	<u>2.2</u>
Total	\$148,830,700	\$172,637,400	100.0%

forest crop law and managed forest law programs; and (f) a portion of the revenue from the sale of the conservation patron licenses, to reflect the fact that license holders are granted admission to state forests at no additional charge as part of the license. Table 5 shows revenues to the forestry account in 2022-23 and 2023-24.

Timber Sales. Timber revenues from state forests and other state lands from the last six fiscal years are shown in Table 6. The table shows all timber sold converted to cord equivalent for comparison. One cord or cord equivalent is equal to a pile of wood four feet by four feet by eight feet, or 128 cubic feet, which typically contains about 78 cubic

feet of wood and 50 cubic feet of air space. It should be noted that the data reflects when timber sales were closed, not when a timber sale initially took place or when each acre was actually harvested and revenues submitted to the state. For example, a sale may have taken place in 2020-21, with a majority of the timber from that sale harvested in 2022-23, and with the final portion of the timber harvested and the sale closed out in DNR's timber harvest tracking system in 2023-24. In such a case, all of the volume and all of the revenue is shown in Table 6 as 2023-24 when the sale closed. Therefore, these timing differences result in Tables 5 and 6 showing different totals for timber harvest revenues.

Expenditures

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

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

Table 6: DNR Timber Sales Completed

Fiscal Year Completed	Acreage			Cord Equivalent	Total Revenue
	State Forest	Other State Lands	Total		
2014-15	9,800	6,100	15,900	274,900	\$11,081,100
2015-16	8,500	7,200	15,700	254,100	10,459,200
2016-17	10,800	6,400	17,200	302,500	13,701,500
2017-18	6,400	7,100	13,500	237,000	9,635,400
2018-19	11,800	7,900	19,700	327,500	13,460,800
2019-20	8,300	6,300	14,600	258,200	9,750,700
2020-21	7,600	5,500	13,100	241,800	9,706,700
2021-22	7,800	7,000	14,800	267,400	11,348,500
2022-23	7,100	7,000	14,100	260,800	9,470,100
2023-24	10,300	6,000	16,300	292,300	12,765,300

The eight southern state forest properties are operated by state parks personnel and managed to give priority to their recreational value. DNR is provided base funding of \$6.1 million forestry SEG annually with 35.45 positions for operations of the eight southern state forests, as well as \$203,600 FED with 2.0 positions and \$4,500 PR in 2024-25.

Table 8 lists the acreage of all northern forest and southern state forest properties as

Table 7: Forestry Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Forestry Program Appropriations					
State Forestry Operations	\$53,437,600	\$58,375,500	\$54,668,500	37.0%	408.08
Southern Forest Operations	5,962,400	5,867,800	5,770,600	3.7	35.45
Reforestation	169,800	160,400	100,500	0.1	
Management of National Forest Land	1,493,200	1,759,000	-	1.1	
Forestry Education Curriculum - UW Stevens Point	350,000	269,900	350,000	0.2	
Cooperating Foresters	1,665,000	2,822,800	-	1.8	
Timber Sale Repair and Reimbursement	22,300	51,600	-	0.0	
Fire Emergency Other States	-	10,800	-	0.0	
Resource Maintenance and Development - Park, Forest, and Riverway roads	2,111,100	1,000,100	2,000,000	0.6	
Property Development - One-Time Funds	15,800	283,500	-	0.2	
Pattison Ranger Tower	19,800	-	-	0.0	
Subtotal	\$65,247,000	\$70,601,400	\$62,889,600	44.7%	443.53
<i>Stewardship Program</i>					
Stewardship Debt Service	\$13,500,000	\$13,500,000	\$13,500,000	8.6%	
DNR Land Acquisition	1,799,400	5,000,000	5,000,000	3.2	
County Forest Grants	-	3,000,000	3,000,000	1.9	
Subtotal	\$15,299,400	\$21,500,000	\$21,500,000	13.6%	
<i>County Forest and Forest Tax Law</i>					
FCL and MFL Aids to Counties	\$1,237,500	\$1,237,500	\$1,237,500	0.8%	
County Forest, FCL and MFL Aids to Towns	2,221,700	2,221,000	2,230,000	1.4	
Forestry Management Plan Contracts	-	-	316,800	0.0	
Recording Fees	137,100	164,600	89,100	0.1	
County Forest Loans	153,200	173,300	616,200	0.1	
County Forest Project Loans	-	-	396,000	0.0	
County Forest Loan Severance Payments	-	-	100,000	0.0	
County Project Loans Severance Payments	-	-	350,000	0.0	
County Sustainable Forestry Grants and County Forest Administrator Grants	1,720,100	1,845,900	1,863,900	1.2	
Subtotal	\$5,469,600	\$5,642,300	\$7,199,500	3.6%	
<i>Forestry Grants</i>					
Urban Forestry Grants	\$534,400	\$507,300	\$699,600	0.3%	
Fish, Wildlife and Forestry Recreation Aids	112,200	112,200	112,200	0.1	
Wisconsin Private Forest Landowner Grants	791,000	768,400	1,147,900	0.5	
Forest Fire Protection Grants	599,300	383,700	448,000	0.2	
Subtotal	\$2,036,900	\$1,771,600	\$2,407,700	1.1%	
Other	\$60,200	\$78,700	\$26,100	0.0%	
2023 Act 19 One-Time Transfer to the Fish and Wildlife Account	-	\$25,000,000	-	15.8%	
Split-Funded Appropriations					
Internal Services	\$6,619,300	\$7,482,000	\$7,108,100	4.7%	45.09
External Services	1,636,500	2,018,200	1,638,300	1.3	12.32
Land Program Management	109,500	134,300	85,600	0.1	0.54
Law Enforcement	1,345,800	1,803,900	1,617,100	1.1	10.72
Facilities, Lands, and Property Management	4,974,000	5,961,100	6,199,200	3.8	47.76
Natural Heritage Conservation	603,200	691,800	691,800	0.4	5.26
Administrative Facility Repair and Debt Service	680,700	809,200	3,362,500	0.5	
Aids in Lieu of Taxes	6,442,400	6,420,700	6,881,900	4.1	
Resource Acquisition and Development	2,062,100	2,614,400	813,300	1.7	
Rent and Property Maintenance	1,353,200	1,558,000	1,492,900	1.0	
Taxes and Assessments	700	10,900	32,700	0.0	
Reservation Fees	590,000	664,400	291,300	0.4	
Subtotal	\$26,417,400	\$30,168,900	\$30,214,700	19.1%	121.69

Table 7: Forestry Account Expenditures (continued)

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Other Agency Appropriations					
Agriculture, Trade, and Consumer Protection	\$1,805,500	\$1,882,300	\$1,791,100	1.2	9.75
Board of Commissioners of Public Lands	-	43,300	69,500	0.0	1.00
State Historical Society - Northern Great Lakes Museum	78,800	86,300	82,700	0.1	1.00
University of Wisconsin System	135,200	117,800	141,600	0.1	0.92
Kickapoo Reserve Management Board	911,700	932,500	769,100	0.6	2.75
Lower Wisconsin State Riverway Board	60,400	65,300	66,500	0.0	0.50
Tourism	6,100	6,100	6,100	0.0	
Subtotal	\$2,997,700	\$3,133,600	\$2,926,600	2.0%	15.92
Total	\$117,528,200	\$157,896,500	\$127,164,200	100.0%	581.14

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

Table 8: Wisconsin's State Forests

	Counties	Acreage
Northern Forests		
Northern Highland - Am. Legion	Iron, Vilas, Oneida	234,434
Flambeau River	Ashland, Price, Rusk, Sawyer	90,959
Black River	Clark, Jackson	69,714
Brule River	Douglas	47,974
Governor Knowles	Burnett, Polk	21,143
Governor Earl Peshtigo River	Marinette, Oconto	9,276
Coulee Experimental Forest	La Crosse	<u>2,992</u>
Subtotal Northern Forests		476,492
Southern Forests		
Kettle Moraine State Forest		
Northern Unit	Fond du Lac, Sheboygan, Washington	29,871
Southern Unit	Jefferson, Walworth, Waukesha	21,620
Loew Lake	Washington	1,236
Lapham Peak	Waukesha	1,053
Mukwonago River	Walworth, Waukesha	938
Pike Lake	Washington	753
Kettle Moraine Subtotal		55,471
Point Beach	Manitowoc	3,003
Havenwood Forest Preserve	Milwaukee	<u>237</u>
Subtotal Southern Forests		58,711
Total		535,203
Easement lands (includes Forest Legacy program)		359,353

of September, 2024. The table shows acreage owned in fee title or easement for each property. In addition to the listed acreage, DNR holds easements on 359,353 acres of other forest land. Under a conservation easement, development rights may be purchased from landowners: (a) to prevent development and subdivision; (b) to require

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

Parks and Forests Campground Reservations. DNR retains \$1 of each camping reservation fee collected by a private vendor, Camis. DNR returns \$6.95 of every \$7.95 for reservations and \$5 for every cancellation or change to Camis from an appropriation primarily in the forestry and parks accounts.

Forest Management. DNR is statutorily required to practice "sustainable forestry" and use it to assure state forests are managed to provide a full range of benefits, including soil protection, public hunting, protection of water quality, production of recurring forest products, outdoor recreation, native biological diversity, aquatic and terrestrial wildlife, and aesthetics. Approximately 1.49 million acres of DNR-owned or leased forestland are dual-certified by the Sustainable Forest Initiative (SFI) and the Forest Stewardship Council (FSC). Third-party auditors conduct annual reviews of these forests.

Timber Sale Contract Repairs. Section 28.05(1) of the statutes specifies the procedure for cutting timber in state forests, and specifies that DNR may require a person purchasing products or standing timber under a timber sale contract to provide surety for the proper performance of the contract, either directly or through a bond furnished by a surety company authorized to do business in Wisconsin. Generally, DNR requires surety (performance bond) on certain larger lump-sum sales and all scaled sales. All moneys received as sureties are deposited in an appropriation in the forestry account to be used to repair damage and recover costs incurred by the improper performance of timber sales contracts and to reimburse persons who provide sureties. DNR held a balance of \$166,200 in the appropriation as of June 30, 2024.

Cooperating Foresters. Cooperating foresters may assist the state in the harvesting and selling of timber from state forest lands and may receive a portion of the proceeds from each sale. 2007 Wisconsin Act 20 created a continuing appropriation in the forestry account into which the portion of the sale proceeds that DNR pays to a cooperating

forester is credited to make the required payments. DNR expended \$2,822,800 from the appropriation 2023-24.

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

In 2023-24, 88 projects across all DNR properties, including parks and recreation properties, wildlife areas, and natural areas, were contracted with 23 cooperating forester firms to assist in establishing timber sales on these lands. These projects raised \$7,998,900 in revenue for the conservation fund. DNR paid \$1,320,300 to the cooperating foresters for their work on these projects from all accounts of the conservation fund.

Nurseries. DNR's reforestation program operates three tree nurseries, at Boscobel, Hayward, and Wisconsin Rapids. The Boscobel nursery produces and distributes seedlings (trees and wildlife shrubs) used for reforestation and conservation purposes. The Hayward and Wisconsin Rapids nurseries are used for tree improvement, reforestation field trials, seed orchard production and breeding, seed processing and storage, and as seedling distribution centers. While no seedlings are produced at the Hayward or Wisconsin Rapids nurseries, the public may purchase Boscobel-produced seedlings at the Hayward and Wisconsin Rapids nurseries.

Seedling distribution had previously declined in recent years, from 7.7 million seedlings distributed by the nurseries in 2009-10 to a low of 320,000

seedlings distributed in 2019-20. However, in 2023-24, DNR distributed 5.4 million seedlings and reported increasing demand.

Nursery stock is sold at prices that reflect costs to administer the forest nursery program and, with the exception of seedlings distributed to pupils for Arbor Day activities, may not be used for ornamental or landscaping purposes. Prior to 2023-24, a 3¢ per seedling surcharge on the sale of nursery stock was dedicated to forestry public education and awareness programs. In 2022-23, the seedling surcharge raised \$80,100. The seedling surcharge was repealed by 2023 Act 19.

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

JFC has approved two disbursements from the reserve: first in January, 2020, for a disbursement of \$1,166,900 to reimburse state and local responses to storms in July, 2019, and second in February, 2022, for a disbursement of \$123,600 to reimburse local governments for July 2021 storm cleanup. The reserve has a balance of \$3,709,500 as of January, 2025.

In addition to the emergency reserve, an appropriation in the forestry account is utilized for the deposit of all moneys received from other states for forest firefighting activities provided by DNR to be used for forest firefighting activities, including payment of other states and agencies for fire suppression assistance. In 2023-24, DNR expended

\$10,800 to reimburse Minnesota for the use of fire response equipment.

Fire Control. DNR has broad authority in the prevention, detection, and suppression of forest fires. DNR utilizes funding to establish and maintain ranger stations and fire suppression and communications equipment and for fire education and law enforcement activities. 2023 Act 19 increased the forestry account base budget by \$150,000 and provided \$657,600 in one-time funding in 2023-24 for forestry emergency response equipment. DNR's forest fire control program takes primary responsibility for forest fires on public and private lands in most northern and many southern counties. The forest fire control program also provides cooperative services to towns in those southern counties where wooded lands are more scattered. In addition, DNR also relies on local fire departments as needed for additional wildland fire suppression support. Under a memorandum of understanding (MOU), DNR reimburses each local fire department for their fire suppression efforts according to rates established in the MOU.

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

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

Property Development - One Time. Occasionally, the Legislature has appropriated monies for capital projects and other property development activities for forests, parks, and other DNR properties. 2015 Act 55 provided \$3 million SEG

in 2015-16 and \$3 million SEG in 2016-17 in one-time funding in a continuing appropriation from the forestry account for property development of Department lands.

2023 Act 19 provided \$9,889,400 in one-time funding in 2023-24 to the forestry property development appropriation, including \$9,639,400 for general projects and \$250,000 for a grant to the Friends of Lapham Peak for construction of a ski lodge in the Lapham Peak unit of the Kettle Moraine State Forest; the lodge is expected to open in February 2025, and all state grant funding was disbursed by December of 2024. Through June 30, 2024, a \$11.2 million balance remains available from this appropriation.

Additionally, 2017 Act 59 provided \$1,241,700 SEG in one-time funding in a continuing appropriation to build a ranger radio tower near Pattison State Park in Douglas County. DNR reported that the project was closed in September of 2023. Through June 30, 2024, \$40,600 remains unexpended from the designated appropriation.

State Park, Forest, and Riverway Roads.

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

Stewardship Program. The forestry account supports land acquisition and debt management for the stewardship program. Beginning in 2022-23, \$5 million is available annually for state land acquisition and \$3 million is available annually for grants to counties to acquire forest land. Additional information about the stewardship program can be

found in the Legislative Fiscal Bureau's informational paper titled "Warren Knowles-Gaylord Nelson Stewardship Program."

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

Aids in Lieu of Property Taxes. When DNR acquires land, DNR pays aids in lieu of property taxes on the land to the city, village or town in which the land is located to compensate local governments for potential lost tax revenue. Payments approximate the value of the tax that would be due on the lower of either: (a) the equalized value of the property in the year prior to purchase by DNR; or (b) the purchase price of the property, adjusted annually to reflect changes in the equalized valuation of all land, excluding improvements, in the taxation district. DNR pays municipalities a minimum of \$3.50 per acre for these aids.

In 2023-24, DNR paid \$9,872,100 GPR and \$6,806,900 SEG (including \$6,420,700 from the forestry account) in aids in lieu of taxes. For additional information, see the Legislative Fiscal Bureau's informational paper entitled "Warren Knowles-Gaylord Nelson Stewardship Program."

National Forest Programs. The state provides cooperative support to the U.S. Forest Service in managing federal forestland in the state. Additionally, DNR distributes some federal aids meant to partially offset the loss of local property tax revenue from federal ownership. Towns received approximately \$4.18 million in federal payment in lieu of taxes (PILT) payments in state fiscal year 2023-24.

National Forest Income. The federal Secure Rural Schools (SRS) Act provides aids to school districts that contain national forest lands within their

boundaries based on the proportion of national forest lands within the school district. In state fiscal year 2023-24, 27 school districts and six counties with national forest lands received \$1,674,100 under Title I of the federal SRS Act, based on the proportion of national forest lands in each district.

Good Neighbor Authority - Federal Land Management. The Good Neighbor Authority (GNA) is a U.S. Forest Service program that allows the Forest Service to enter into cooperative agreements or contracts with states to allow the states to perform watershed restoration and forest management services on national forest and certain other federal lands. All moneys received from the sale of timber from federal land are deposited in a continuing appropriation used to administer, implement, and pay costs associated with the cooperative agreement and contracts. In 2023-24, DNR expended \$1,759,000 from the appropriation.

Forestry Grant Programs

Urban Forestry Grants. Under the urban forestry grant program, DNR awards grants to cities, villages, towns, counties, tribal governments and nonprofit organizations for up to 50% of the cost of various projects, including tree management plans, tree inventories, brush residue projects, the development of tree management ordinances, tree disease evaluation, public education relating to trees in urban areas and other related projects. Under administrative rule, the minimum grant is \$1,000 and the maximum grant is \$25,000. The urban forestry grant program is provided \$699,600 in each year of the 2023-25 biennium in a biennial appropriation.

DNR may also award grants under the urban forestry grant program to counties, cities, villages, towns, nonprofit organizations, and tribal governments for the costs of removing, saving, and replacing trees that have been damaged by catastrophic storm events in urban areas. Under Chapter NR 47 of the administrative code, DNR may award up to 20% of the amount appropriated for urban forestry grants for catastrophic storm damage (up to

\$139,900 in each year of the 2023-25 biennium). To be eligible for a grant, the damage must have occurred in an area for which the Governor has declared a state of emergency due to a catastrophic storm event. Disaster grant recipients do not have to pay any portion of the costs in order to receive a grant. DNR is required to notify each grant applicant within 60 days after the application is submitted as to whether the application was approved or denied.

Forest Fire Protection Grants. DNR may award grants for up to 50% of the costs of purchasing fire-resistant clothing and fire suppression supplies, equipment, training, and vehicles. Funds are available to cities, villages, towns, counties and fire suppression organizations that enter into a written agreement to assist DNR in the suppression of forest fires when requested. \$448,000 SEG is available for these grants in each year of the 2023-25 biennium. In addition to SEG funding, DNR receives federal funds for these grants. In 2023-24, the state supplemented \$383,700 in forestry account funding with \$471,100 FED, expending a total of \$854,800.

Wisconsin Private Forest Landowner Grants. The Wisconsin Private Forest Landowner Grant Program (WFLGP) provides grants to owners of less than 500 acres of nonindustrial private forest land for the costs of developing and implementing forest stewardship management plans. In the 2023-25 biennium, \$1,147,900 is appropriated each year for the program in a biennial appropriation. In 2023-24, \$768,400 was expended from this appropriation.

By statute, management plans are required to contain practices that protect and enhance: (a) soil and water quality; (b) endangered, threatened or rare forest communities; (c) sustainable forestry; (d) habitat for fish and wildlife; and (e) the recreational, aesthetic and environmental benefits that the forest land provides. Grants are typically given for 50%, but not more than 75%, of eligible costs, with a maximum grant amount of \$10,000. DNR gives

preference to projects that are directed to accomplish one or more of the following: (a) establish or reestablish forests through regeneration; (b) improve forest stand productivity, vigor, health or value; (c) encourage sustainability; (d) provide protection of soil and water resources; (e) include additional land under written forest stewardship management plans; (f) provide protection and enhancement of riparian areas and wetlands; (g) provide protection and enhancement of terrestrial wildlife habitat; or (h) provide endangered, threatened, or rare species habitat enhancement and natural community habitat maintenance and enhancement.

In addition, 2007 Act 20 provided \$60,000 annually beginning in 2008-09 under WFLGP for grants to groups of interested parties for invasive plant projects in weed management areas defined by DNR rule. Groups must consist of landowners who each own less than 500 acres of nonindustrial private forest land.

Forest Tax Law

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

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

Forest Crop Law Program. In 2024, 37,566

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

On January 1, 1986, new entries into FCL were eliminated, although existing FCL orders will remain in effect until their expiration. In the 2025-27 biennium, 6,720 acres under FCL orders will expire. The last FCL order expires in 2035. Landowners with land enrolled in the FCL program may convert their land to the managed forest law program when their FCL order expires. Early conversion into MFL is also available for a nonrefundable application fee of \$30.

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

If the petition and corresponding forest management plan is approved, DNR issues an order designating the land as MFL for a period of 25 or 50 years, as elected by the landowner. All MFL applications, including conversion and renewal applications, are subject to a \$30 nonrefundable application recording fee. 2015 Wisconsin Act 358 specified that effective on April 16, 2016, buildings and improvements associated with buildings are not eligible for enrollment. In 2024, 3,484,822 acres of privately-owned forestland were enrolled in MFL.

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

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

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

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

Landowners are required to follow the approved management plan throughout the period of the MFL order. If a landowner fails to follow the

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

<u>Date of Entry</u>	<u>Payment 2023-2032</u>	<u>Assessment Basis</u>
FCL Acreage Share Payments		
Before January 1, 1972	\$0.10	Fixed payment, set by Chapter 454 Laws of 1927.
January 1, 1972 thru December 31, 1985	\$3.60	Adjusted every 10 years based on the change in equalized value of residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, and productive forest property classes.
	<u>Payment 2023-2027</u>	
MFL Acreage Share Payments		
<i>Enrolled January 1, 1986 thru April 27, 2004</i>		
Open acreage	\$0.72	Adjusted every five years based on the change in equalized value of agricultural, swamp or wasteland, and productive forestland property classes.
Closed acreage	\$1.68	Adjusted every five years based on the change in equalized value of agricultural, swamp or wasteland, and productive forestland property classes.
<i>Enrolled April 28, 2004 to present</i>		
Open acreage	\$1.90	5% of the average statewide property tax per acre of property classified as productive forest land.
Closed acreage	\$9.49	20% of the average statewide property tax per acre of property classified as productive forest land.

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

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

The withdrawal fee of \$300 is deposited in the forestry account. The withdrawal taxes due are calculated by the Department of Revenue (DOR) and are generally the higher of either: (a) the MFL owner's past tax liability, calculated using the assessed value of the property and net tax rate in the municipality in the year prior to withdrawal, multiplied by the years the land was designated as MFL, but not to exceed 10 years; or (b) five percent of the stumpage value of merchantable timber on the land, less any acreage share and yield taxes paid by the owner. For parcels that are 1,000 acres or less, withdrawal taxes payable are those for the owner's past tax liability. DNR remits all withdrawal taxes to the municipality where the land is located and the municipality retains 80% of the payment and remits 20% to the county.

Public Access. Land enrolled in the MFL program generally must be open to the public and accessible on foot by public road or from other land

open to public access. MFL land generally must also be open to the public for hunting, fishing, hiking, sightseeing, and cross-country skiing. A landowner has the option of designating a maximum of 320 acres per municipality as closed to public access if an additional fee is paid for each acre closed to public access.

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

2017 Act 59 specifies that revenues from these payments are retained by the municipality in which closed lands are located. The municipality then remits 20% to the county. Prior to 2018, revenues from closed-acreage payments were deposited as general revenues to the forestry account.

FCL and MFL Aids. Annually, DNR makes payments to each county that has more than 40,000 acres within its boundaries that are entered on the tax roll as FCL or MFL. The amount paid to each county is equal to the number of FCL and MFL acres in the county divided by the total number of FCL and MFL acres that are within the boundaries of counties that are eligible for payments, multiplied by the amount appropriated for these payments. In the 2023-25 biennium, \$1,237,500 is appropriated annually for these payments.

DNR also pays towns and villages 20¢ for each acre enrolled in FCL and MFL. A municipality must submit 20% of all moneys received for FCL and MFL acreage to the county treasury. In 2023-

24, MFL/FCL aids totaled \$703,600.

County Forest Programs

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

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

County Forest Loans. A county may receive from the state no-interest loans to be used for the acquisition, development, preservation and maintenance of county forest lands, with a maximum loan of 50¢ per acre of county forest land. Loan repayments may be made from county forest severance payments, which are a percent of county forest timber harvest revenues remitted to DNR to repay past forestry loans. Repayments are deposited in a continuing appropriation and are used to fund future loans. If the amounts appropriated for these loans are not sufficient to pay all of the amounts approved by DNR, funding is provided to eligible counties on a prorated basis. In 2023-24, \$173,300 was expended for these loans.

County Forest Project Loans. DNR may allot additional interest-free forestry aid loans on a project basis to individual counties to permit the counties to undertake meritorious and economically

productive forestry operations, including land acquisition. These aids may not be used for the construction of recreational facilities or for fish and game management projects. Loan repayments may be made from county forest severance payments. Loan repayments are deposited in a continuing appropriation used to fund additional county forest project loans. In 2023-24, no amount was expended for county forest project loans.

County Forest Aids. Annually, DNR pays each town treasurer a fixed acreage share for each acre of land in the town entered in the county forest program in the previous year. 2021 Act 58 increased the value of this payment from 30¢ to 63¢ per acre. In 2023-24, county forest aids totaled \$1,517,400.

County Sustainable Forestry Grants and County Forest Administrator Grants. Beginning in 2001-02, funding was provided annually to establish a grant program to increase the implementation of sustainable forestry practices on county forest land. In 2023-24, grants for these purposes were \$215,700.

DNR provides grants to counties with county forest land for up to 50% of the salary and fringe benefit costs of a county forest administrator or assistant forest administrator, with a maximum eligible fringe rate of 40% of salary. In addition, up to \$50,000 annually may be used for up to 50% of a county's dues to a nonprofit organization (the Wisconsin County Forests Association) that works with a county forest administrator and their respective forestry committee and functions as an organizational liaison to DNR. Grants of \$1,630,100 were disbursed in 2023-24 for these purposes.

Wildlife and Forestry Recreation Aids. Counties may apply for grants for the development of wildlife habitat and for outdoor recreational facilities on county forest lands. These projects are limited to those designed to benefit wildlife and the natural environment. County funding for habitat

projects is limited to 10¢ for each acre registered as county forest land; however, funds that remain unallocated as of March 31 of each year may be allotted to any county, as long as the total received does not exceed 20¢ per acre registered as county forest. Counties are required to complete a comprehensive county forest land use plan as part of the application process. Wildlife and forestry recreation grants are appropriated \$112,200 each year of the 2023-25 biennium.

Other Agency Appropriations

Department of Agriculture, Trade and Consumer Protection (DATCP). The forestry account provides funding for the spongy moth program, emerald ash borer program, and other forest pest programs in DATCP. The forestry account funding may also be used for plant protection activities, including nursery regulation and control of other plant pests. For the 2023-25 biennium, \$1.79 million and 9.75 positions are budgeted annually for these purposes.

Northern Great Lakes Visitor Center. Since 1997 forestry account SEG has been provided to the State Historical Society for 1.0 position for interpretive programming at the Northern Great Lakes Visitor Center near Ashland in Bayfield County. The Center's mission is to help people connect with the historic, cultural, and natural resources of the Great Lakes Region through customer-based information, services, and educational programs. Partners in the Center include the U.S. Forest Service, National Park Service, U.S. Fish and Wildlife Service, the Wisconsin Historical Society, the Friends of the Center Alliance, and UW-Extension. In 2024-25, \$82,700 is budgeted for this position.

University of Wisconsin System. Base funding of \$50,000 is provided annually to the University of Wisconsin-Madison Center for Cooperatives to award grants to form forestry cooperatives that consist primarily of private, nonindustrial forest owners. Further, \$91,600 is budgeted annually for staff

for the University of Wisconsin-Stevens Point paper science program. In 2024-25, \$141,600 is budgeted for these purposes with 0.92 position.

Kickapoo Valley Reserve Management Board. Operations of the Kickapoo Valley Reserve (KVR) Management Board are funded from the forestry account, and are budgeted \$489,100 and 2.75 positions annually in the 2023-25 biennium. The 11-member Board is administratively attached to, but budgeted separately from, the Department of Tourism. KVR is located in Vernon County and consists of an 8,600-acre reserve adjacent to the Kickapoo River, created from land acquired from the federal government. The Board sets policy and manages the Reserve to preserve and enhance its unique environmental, scenic and cultural features, to provide facilities for the use of visitors and to promote the reserve as a recreational site. The forestry account also funds aids in lieu of property taxes payments to local governments for Reserve property; these totaled \$443,400 in 2023-24.

Lower Wisconsin State Riverway Board (LWSRB). The forestry account funds 25% of the operating costs of the Lower Wisconsin State Riverway Board; the remaining 75% comes from the water resources account. The nine-member board is administratively attached to DNR, but budgeted separately. The LWSRB is intended to preserve and protect the scenic beauty and natural character of the Lower Wisconsin State Riverway through control of land use and development. In 2024-25, LWSRB is budgeted \$66,500 and 0.50 position from the forestry account.

Wild Rivers Interpretive Center. Since 2007-08, DNR has been directed to provide a grant annually to the Florence Wild Rivers Interpretive Center to be used for park and recreational uses, forestry education, and tourist information provided by the center and for its operational costs. Funding for the Interpretive Center is provided by Florence County, DNR, and the U.S. Forest Service; however, the Interpretive Center staff do not provide services for the UW-Madison Division of

Extension or Department of Transportation, which also have staff in the building. No match is specified. In the 2023-2025 biennium, this grant from DNR is budgeted \$27,000 annually which is divided between the forestry account and the fish and wildlife account.

Board of Commissioners of Public Lands.

The Board of Commissioners of Public Lands manages 74,900 acres of timberlands for public education beneficiaries. Since 2006, BCPL has sought to consolidate its landholdings in order to improve land management and increase revenues for its beneficiaries. To provide additional support for BCPL land management, 2023 Act 19 appropriated 1.0 forester position funded from the forestry account. In 2024-25, this position is budgeted \$69,500.

admission fee at Devil's Lake, Peninsula, and Willow River State Parks at \$13; as of January 1, 2025, \$13 is the daily admission fee at all parks.

Prior to 2025, annual state parks admission stickers were valid through December 31 of the year printed on face of the sticker, regardless of the date the sticker was purchased. 2023 Wisconsin Act 113 made annual admission stickers valid for a 12-month period, beginning on the date of purchase, extending through the last day of the month 12 months after the purchase.

Online Sticker Sales. Beginning in May, 2020, DNR began offering annual state park admission stickers online at <https://yourpassnow.com/Park-Pass/wi>. Your Pass Now offers resident annual admission stickers, nonresident annual admission stickers, senior citizen annual admission stickers, and reduced-rate admission stickers to persons who also purchase a full-priced admission sticker in the same transaction. A total of 171,790 2023 annual admission stickers were sold through Your Pass Now, including 149,660 resident admission stickers.

Your Pass Now was developed by NIC Wisconsin, which developed the GoWild system used for fishing and hunting license approvals. NIC Wisconsin receives \$1.50 for each transaction processed through Your Pass Now, paid from parks and recreation general program operations. 2023

Parks Account

Revenue

State parks operations are funded primarily from the parks account of the conservation fund. Account revenues derive mostly from parks motor vehicle admission fees and camping fees. Parks operations were previously funded in part by GPR, but 2015 Act 55 removed base-level GPR funding for parks operations, beginning in 2015-16. Act 55 instead increased admission fees, trail pass fees, and camping fees, and provided additional expenditure authority from the parks account to continue base-level funding for state park and trail operations. Parks account revenues for 2022-23 and 2023-24 are shown in Table 10.

Park Admissions. As shown in Table 11, motor vehicle admission fees are higher for out-of-state than in-state vehicles. 2017 Act 59 authorized DNR to set daily admission fees to certain parks based on demand. DNR subsequently set the daily

Table 10: Parks Account Revenue

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Admission Stickers	\$12,918,600	\$13,234,600	43.4%
Campsite Fees	11,647,800	11,785,100	38.6
Campsite Reservations Vendor	1,682,700	1,788,300	5.9
Conservation Patron Allocation	1,050,200	1,057,200	3.5
Golf Fees	90,400	107,000	0.4
Pool Fees	28,100	34,800	0.1
Trail User Fees	838,100	363,500	1.2
Rents, Sales, and Services	1,316,200	1,306,800	4.3
Timber Sales	96,700	-16,800	-0.1
Other	113,800	850,000	2.8
Total	\$29,782,600	\$30,510,500	100.0%

Table 11: State Parks Admissions Fees

	Fee
Resident	
Annual	\$28.00
Additional Annual	15.50
Daily Auto	13.00
Daily Bus	16.00
Daily Nursing Home Bus	9.00
Senior Annual	13.00
Senior Daily	3.00
Nonresident	
Annual	\$38.00
Additional Annual	20.50
Daily Auto	16.00
Daily Bus	20.00
Daily Nursing Home Bus	11.00
Trail Pass	
Annual	\$25.00
Daily	5.00
State Park and Forest Camping Fees	
Resident, Per Night	\$15 to \$30
Nonresident, Per Night	\$19 to \$45
Additional Camping Fees	
Electricity	\$10 or \$15*
Water View	5.00**
Reservation Fee	7.95

*2017 Act 59 specifies a fee of \$15 for electric campsites at the following five high-demand parks: Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River State Parks.

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

Act 19 authorized DNR to charge a transaction fee for online admission sticker sales. DNR may use these fees to pay contractual fees to NIC Wisconsin. DNR began collecting this fee in December, 2023. In 2023-24, online admission sticker transaction fees raised a total of \$210,500, including \$126,300 for the parks account.

Reduced-Price Admissions. The annual admission fee for a second vehicle is discounted from the regular price, if an individual or a member of the household owns a vehicle with a current annual admission sticker. No admission fee is required for any vehicle that transports a person with a senior citizen recreation card, a disabled veteran

recreation card, or a conservation patron license. An admission fee exemption is available for motor vehicles transporting students from public or private schools and home-based private educational programs to an outdoor academic class, including those from a Wisconsin accredited college or university course.

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

Camping Fees. Although minimum fees are established by statute, DNR may designate, by rule, properties to which higher fees apply based, in part, on local market conditions, the types of conveniences offered at the campground, and the level of use. Site fees for nonresidents are higher than the site fees for residents. 2023 Act 19 raised the cap on nonresident overnight camping fees from \$35 to \$45.

Base fees for a campsite in Wisconsin must be not less than \$15 but not more than \$30 per night for residents and not less than \$19 but not more than

\$45 per night for nonresidents; fees are determined by the DNR Secretary. Further, 2017 Act 59 raised the nightly camping fees for sites with electric access by \$5 (from \$10 to \$15) in five high-demand parks: Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River. Prior to 2023, no more than 35% of campsites in state parks could be electrified. 2023 Act 19 eliminated the cap. Current law requires that no more than 50% of the campsites in a given park be electrified. Appendix IV shows current family/modern camping fees by park.

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

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

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

state park friends groups and DNR to conduct property management activities on state parks. In 2023-24, DNR collected approximately \$565,400 from donations which are deposited in a non-budget account. Friends groups receive 75% of revenues and DNR collects 25%.

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

Expenditures

Table 12 identifies expenditures from the parks account for 2022-23 and 2023-24, as well as budgeted amounts for 2024-25.

State Recreation Properties. This paper discusses DNR-owned properties that are managed by the Bureau of Parks and Recreation. Currently, DNR park staff operate 83 recreational properties open to the public, including: (a) 51 state parks and reserves (another four state parks are state-owned but operated locally by municipalities or nonprofit groups); (b) 14 state trails (another 25 trails are state-owned, but locally operated and maintained, and two additional trails are locally owned and operated but are designated as a part of the state park system); (c) two national scenic trails; (d) eight southern forests; (e) seven recreation areas (an eighth recreation area, Capital Springs, is owned by the state but primarily operated by Dane County, and a ninth recreation area, Fisher Creek, is owned by the state but operated by Manitowoc County); and (f) the Lake Michigan Water Trail.

Appendix IV lists the properties operated by the state parks system. In addition, some properties are owned by the state and operated by local units of

Table 12: Parks Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Parks and Recreation Program Operations	\$19,531,800	\$20,704,400	\$18,521,800	63.0%	110.60
Parks Interpretive Fees	59,800	20,900	-	0.1	
Parks and Trails Development	777,600	795,500	2,190,000	2.4	
Department of Tourism	6,100	6,100	6,100	0.0	
Miscellaneous	7,900	11,400	-	0.0	
Subtotal	\$20,383,200	\$21,538,300	\$20,717,900	65.6%	110.60
Split-Funded Appropriations					
Internal Services	\$1,814,100	\$2,051,900	\$1,949,400	6.2%	12.37
External Services	276,300	342,600	270,400	1.0	1.86
Land Program Management	355,500	417,700	266,400	1.3	1.69
Law Enforcement	2,686,400	3,662,100	3,353,800	11.1	22.24
Facilities, Lands, and Property Management	1,174,700	1,370,200	1,368,800	4.2	11.02
Natural Heritage Conservation	205,200	235,300	235,300	0.7	1.79
Administrative Facility Repair and Debt Service	186,500	221,900	922,200	0.7	
Aids in Lieu of Taxes	24,900	331,500	401,900	1.0	
Resource Acquisition and Development	145,400	105,800	38,100	0.3	
Rent and Property Maintenance	461,300	727,600	377,600	2.2	
Taxes and Assessments	49,400	51,400	153,700	0.2	
Reservation Fees	1,662,100	1,789,700	1,203,600	5.4	
Subtotal	\$9,041,800	\$11,307,700	\$10,541,200	34.4%	50.97
Total	\$29,425,000	\$32,846,000	\$31,259,100	100.0%	161.57

Table 13: Parks Admissions and Annual Stickers Sold

Calendar Year	Resident Stickers	Nonresident Stickers	Reduced-Rate Stickers*	Total Stickers	Total Visits
2014	158,070	33,671	80,905	272,646	15,133,691
2015	170,650	35,998	88,184	294,832	16,304,067
2016	183,082	35,734	91,242	310,058	17,460,007
2017	188,531	36,672	95,651	320,854	17,957,983
2018	192,290	40,280	97,964	330,534	17,062,623
2019	199,670	43,458	103,363	346,491	17,480,971
2020	286,970	105,290	100,946	493,206	20,698,941
2021	297,070	77,226	152,932	527,228	22,240,300
2022	264,145	63,166	150,379	477,690	19,637,549
2023	248,898	66,626	203,322	518,846	20,296,960

* Includes senior citizen stickers.

government, such as Copper Culture State Park, or nonprofit organizations, such as Heritage Hill State Park. Also, some properties have been designated by the Natural Resources Board, but are not developed or are under development and property operation remains largely unfunded with only limited services provided. As shown in Table 13, parks and southern forests received 20.3 million visits in 2023.

DNR recreation staff maintain 6,498 campsites, including 4,018 in state parks, 878 in southern forests, 1,319 in northern forests, 223 in recreation areas and 60 at flowages and other properties. The state recreation system also includes an extensive network of trails, some of which are open to multiple uses. This trail system, encompassing all state parks, recreation areas, forests and trails, includes: (a) 2,893 miles of hiking trails; (b) 1,505 miles of bicycle trails; (c) 479 miles of groomed cross-country ski trails; and (d) 792 miles of horse trails.

The operating costs for the parks system include staff costs for: (a) park managers, who supervise the daily operation of state parks; (b) recreation specialists, who perform and direct recreation management operations; (c) park rangers, who are primarily responsible for recreation management operations and skilled maintenance activities; (d) park naturalists, who develop and present the educational programs offered at the parks; (e)

visitor services staff; and (f) maintenance personnel. Operations costs also include supplies for utilities, including electricity and fuel, sewer and water, cleaning, and maintenance. Limited-term (LTE) and seasonal employees are utilized extensively in the state park system.

2023 Act 19 provided \$1,782,300 in 2023-24 and \$829,300 in 2024-25 for parks general program operations. Funding under the act included increases to the base budget for technology upgrades (\$138,200), utility costs (\$101,400), LTE pay increases (\$572,200), and supplies and services in new state recreation facilities (\$17,800). Additionally, the act provided \$952,700 as one-time funding in 2023-24 for equipment replacements, sign installation, and earmarked projects.

2023 Act 19 also provided parks property development funding totaling \$19,311,700. Funding includes \$7,121,700 in one-time funding in a continuing appropriation for maintenance and development projects. These funds have been used for the purchase and installation of fire rings, restroom construction, drinking fountain replacements, grill installation, interpretive signs, and other park and campground enhancements. The act also appropriated \$10,000,000 in one-time funding for parks capital development projects, and \$1,500,000 for electrifying campsites. The act also provides ongoing funding of \$690,000 beginning in 2024-25 for general maintenance and property development.

Campsite Reservations Fee. Under s. 27.01 of the statutes, DNR retains \$1 of each camping reservation fee collected by a private vendor. Camis collects all of the reservation fees and the general campsite fees and then remits the revenue from these fees to DNR, where they are deposited primarily in the parks and forestry accounts. DNR returns \$6.95 of every \$7.95 for reservations and \$5 for every cancellation or change to Camis from an appropriation primarily in the parks and forestry accounts. In 2023-24, the vendor payment totaled approximately \$2,263,600, including \$1,789,700

from the parks account.

Special Programs. Current law authorizes DNR to charge fees, in addition to vehicle admission fees, for special programs and events in state parks. 2007 Act 20 created a SEG continuing appropriation into which revenue from educational and interpretive programs in state parks is credited, to be used for costs associated with those programs. Revenues totaled \$42,800, with expenditures of \$20,900 in 2023-24.

Parks account funding of \$6,050 annually in the 2023-25 biennium is also provided for the Department of Tourism program operations related to promotion of state parks. While the full Department of Tourism appropriation was supported by the parks account in past years, since 2020-21 the \$12,100 amount has been equally divided between the parks and forestry accounts.

Water Resources Account

Revenue

The main source of revenue to the water resources account is an annual transfer of motorboat fuel tax revenue into the account. The amount of the transfer each fiscal year is calculated by multiplying the motor fuel tax on 50 gallons of gasoline on April 1 of the previous fiscal year by the number of motorboats registered as of January 1 of the previous fiscal year, and then multiplying this result by 1.4 to adjust for out-of-state boaters. In 2024-25, DNR will receive a \$13,033,300 transfer to the water resources account under this formula (602,556 motorboats x 50 gallons per motorboat x 30.9¢ per gallon x 1.4). Table 14 identifies revenues and expenditures from the water resources account.

Table 14: Water Resources Account Revenue and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of total	2024-25 Staff
Revenue					
Fuel Tax Transfer	\$13,166,900	\$12,959,200	\$13,033,300		
Interest	10,800	632,600	536,000		
Other Income	<u>45,700</u>	<u>33,300</u>	<u>75,000</u>		
Total Revenue	\$13,223,400	\$13,625,100	\$13,644,300		
Expenditures					
Recreational Boating Projects	\$361,900	\$247,100	\$400,000	1.6%	
Southeastern Wisconsin Fox River Commission	329,600	154,400	100,000	1.0	
Lake, River and Invasive Species Management	3,460,000	3,372,200	3,372,300	22.1	17.50
Lake Protection Grant Program	2,330,200	3,149,400	2,252,600	20.7	
Aquatic Invasive Species Grants	4,698,900	4,423,600	4,029,100	29.0	
River Protection Grant Program	311,800	296,100	289,500	1.9	
Dam Safety and Wetland Mapping	727,100	793,000	793,000	5.2	6.00
Dam Safety Debt Service	135,200	62,000	55,400	0.4	
Public Health	11,100	24,700	24,700	0.2	
State Boat Access Sites	165,200	296,300	184,800	1.9	
State Boat Access Sites to Southeastern Lakes	-12,900	83,800	92,400	0.6	
Water Resources Enforcement	256,500	298,800	292,300	2.0	2.28
Resource Inventory	-	121,600	121,600	0.8	
Mississippi St. Croix River Management	362,100	0	57,700	0.0	
Beaver Dam Lake Restoration	-	18,500	-	0.1	
Split-Funded Appropriations					
Administrative Facilities	\$286,100	\$301,900	\$207,000	2.0%	1.55
Internal Services	408,800	417,500	628,600	2.7	2.52
External Services	712,300	846,500	671,800	5.6	5.56
Other Appropriations					
Lower Wisconsin State Riverway Board	\$181,300	\$195,800	\$199,500	1.3%	1.50
Fox River Navigational System Authority	125,400	125,400	125,400	0.8	
Miscellaneous	<u>3,400</u>	<u>5,300</u>			
Total Expenditures	\$14,854,000	\$15,233,900	\$13,897,700	100%	36.91

Expenditures

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

Recreational Boating Projects. DNR administers the recreational boating grant program under s. 30.92 of the statutes. The recreational boating program is annually authorized: (a) \$3.0 million in

bonding within the Warren Knowles-Gaylord Nelson Stewardship program; and (b) \$400,000 water resources account SEG. Under the program, DNR provides grants to municipalities, counties, town sanitary districts, public inland lake protection and rehabilitation districts, qualified lake associations, and the Lower Wisconsin State Riverway Board to support the development of recreational boating facilities.

Eligible recreational boating projects include public access facilities such as boat ramps and related parking facilities, navigational aids or markers, dredging, weed removal, chemical

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

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

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

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

other recreational boating facilities, or the scarcity of recreational boating facilities in the area; (b) demand for safe recreational boating facilities; (c) expression of support by the governmental unit or qualified lake association; (d) existing recreational boating projects; (e) projects underway; (f) commitment of funds; and (g) whether the proposed project is located within the 16-county region of southeast Wisconsin, consisting generally of the area from Rock to Outagamie to Manitowoc Counties identified in s. 25.29(7)(a) of the statutes. If the Waterways Commission finds that a project is "feasible," meaning the project is eligible for the grant, has a complete grant application, and is supported by the municipality or qualified sponsor, the project is placed on a priority list establishing the order of each project's scheduled receipt of funds. The priority list is prepared by DNR for each Waterways Commission meeting and available on DNR's website.

Southeastern Wisconsin Fox River Commission. 2017 Wisconsin Act 348 created an appropriation providing \$100,000 each year to the Southeastern Wisconsin Fox River Commission to support ongoing activities consistent with the organization's implementation plan, including: (a) initiating and coordinating surveys and research projects relating to the southeastern Wisconsin Fox River basin; (b) acting as a liaison between federal, state, and local agencies, and other organizations involved in protecting, rehabilitating, and managing water resources; and (c) providing public information relating to the southeastern Wisconsin Fox River. The Commission had in previous biennia received other water resources account funding. It has received \$2,575,000 since its creation, including \$200,000 in additional one-time funds in the 2021-23 biennium.

Lake, River, and Invasive Species Management. The water resources account supports 17.5 Department staff who are responsible for surface water monitoring, water resources management, and overseeing the state's aquatic invasive species program. Funding is used to conduct diagnostic

studies, support demonstration projects, and develop and distribute information on lakes and river management to lake districts and waterfront property owners. Staff also provide technical and educational assistance to local governments, including public inland lake rehabilitation districts and lake and river associations. Funds are also used for monitoring aquatic invasive species, public education and boat inspection efforts, and for research related to the control of invasive animal and plant species. In 2024-25, \$3,372,300 is budgeted for lake, river, and invasive species management.

Lake Protection Grant Program. Lake protection grants may be awarded for a variety of purposes, including management projects that will improve or protect the quality of water in lakes, flowages, or natural lake ecosystems. A grant for a lake management project may be made for up to 75% of the cost of the project, up to \$200,000 per grant. Counties, municipalities, nonprofit conservation organizations, qualified lake associations, town sanitary districts, certain school districts, public inland lake protection and rehabilitation districts, and producer-led watershed protection groups are all eligible to apply for grants for lake management projects. Eligible activities include: (a) the purchase of land or conservation easements, if the purchase will substantially contribute to the protection or improvement of a lake or natural lake ecosystem's water quality; (b) wetland restoration or enhancement; (c) restoration of shoreline habitat; (d) development of local regulations or ordinances that will protect or improve the water quality of a lake or natural lake ecosystem; (e) placement of a floating treatment wetland; and (f) an activity that is approved by DNR, and that is needed to implement a recommendation made as a result of a plan to improve or protect the quality of water in a lake or natural lake ecosystem.

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

In addition, DNR may distribute grants for lake planning projects. Examples of eligible activities include data collection, mapping, water quality assessment, nonpoint source pollution evaluation, management strategy development and other projects that would provide baseline information on the status of lakes. Grants are limited to \$25,000 per award with a required match of 33% of project costs. Lake planning grants may not exceed \$50,000 per fiscal year (two \$25,000 grants) for lake planning projects on any one lake. In 2024-25, \$2,252,600 is budgeted for the lake protection grant program.

Aquatic Invasive Species Grants. DNR administers a financial assistance program awarding cost-sharing grants to local units of government and other entities for up to 75% of the costs of projects to prevent or control aquatic invasive species, and for education and inspection programs at boat landings. Grants are funded from a biennial appropriation, which allows amounts authorized for either year of the biennium to be expended at any point in the biennium. In 2024-25, \$4,029,100 is budgeted for aquatic invasive species grants.

River Protection Grant Program. The river protection grant program is appropriated \$289,500 each year in the 2023-25 biennium in a biennial appropriation. DNR distributes river protection grants to improve or protect the quality of water in rivers, streams and flowages. These grants are limited to 75% of project costs, up to \$50,000 per grant for management projects and \$10,000 per grant for planning projects. Eligible grant recipients include counties, cities, towns, villages, qualified lake or river associations, town sanitary districts, public inland lake districts, nonprofit conservation organizations, producer-led watershed protection groups, and other local governmental units that are established for the purpose of lake or river management. Grants under this program may be used for activities that contribute to the protection or improvement of a river's water quality or its natural ecosystem.

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

Lake Monitoring and Protection Grants.

Section 261.68 of the statutes allows DNR to award contracts to public groups or individuals for the creation and support of a statewide lake monitoring and protection network. Eligible costs include: (a) lake surveys; (b) watercraft inspection; (c) production and distribution of lake survey results and reports; (d) training; (e) equipment; and (f) water quality sample collection supplies. Counties and public or private entities that manage aquatic invasive species under a DNR-approved management plan are qualified to participate in the statewide lake monitoring network under the lake monitoring contracts program. Up to 25% of funds appropriated for lake protection grants, aquatic invasive species grants, and river protection grants may be used for lake monitoring contracts.

Dam Safety and Wetland Mapping Program.

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

There are approximately 3,900 dams located on waterways in Wisconsin. Of these, 855 are

classified as large dams. A dam is considered a large dam if it: (a) has a structural height of 25 feet or more that can impound more than 15 acre-feet of water; or (b) has a structural height of six feet and impounds 50 acre-feet or more of water. DNR is required to classify each large dam in the state as: (a) high-hazard, the failure of which would probably cause loss of human life; (b) significant-hazard, the failure of which would probably cause significant property damage but would probably not cause loss of human life; or (c) low-hazard, the failure of which would probably not cause significant property damage or loss of human life. DNR is required to inspect each high-hazard dam and each significant-hazard dam at least once every 10 years.

In addition, an owner of a large dam is required to hire a professional engineer to inspect the dam as follows: (a) four times between each inspection by DNR for a high-hazard dam; (b) at least two times between each DNR inspection for a significant-hazard dam; and (c) at least once every 10 years for a low-hazard dam. Owners are also required to submit a report to DNR detailing the inspection results within 90 days of inspection. The dam inspection requirements do not apply to a dam that is inspected periodically by or under the supervision of a federal agency in a manner acceptable to DNR (such as federally-regulated hydroelectric dams) and if the results of each inspection are made available to DNR.

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

the inclusion of the owner's dam on the inventory list. Dam safety grants may also be awarded to remove abandoned dams or to a private dam owner to voluntarily remove their dam.

A total of \$46.1 million in bonding revenues for dam safety grants has been authorized by the Legislature for this program, including \$4 million in each biennium since 2009-11 and \$10 million in 2021-23. Debt retirement costs on \$39.5 million (86%) of program bonds are funded with GPR. The debt service on the remaining \$6.6 million (14%) is funded from the water resources account. In the 2023-25 biennium, rather than issuing additional bond funds, 2023 Act 19 appropriated \$4.0 million GPR for dam safety grants. As of September, 2024, \$3.9 million GPR has been encumbered for 22 dam safety projects.

In addition to GPR appropriated for dam safety grants, 2023 Act 19 also included statutory earmarks for three dam safety projects beginning in 2023-24, on a one-time basis in the 2023-25 biennium. A total of \$2,250,000 GPR was appropriated for: (a) removal and reconstruction of the dam on the Sheboygan River at Sheboygan Marsh in Sheboygan County; (b) repairs to the dam on Steve Creek in Price County; and (c) removal and restoration of the dam on Mill Pond in the City of Plymouth.

Beginning in 2021-22, grants for dam repair and reconstruction may be provided for up to 50% of the first \$1,000,000 in project costs and up to 25% of the remaining project costs, up to a \$1,000,000 maximum grant award. Dam owners are required to be under an administrative order or inspection directive in order to be eligible for a dam safety grant. Dam removal is not subject to the cost limits.

DNR reports funds have supported the repair or reconstruction of 194 municipally owned dams as of September, 2024. Further, since 2008-09, funding has supported the removal of 25 municipally owned dams. As of September, 2024, an additional

26 dams were pending awards for an estimated state cost of \$12.9 million.

Public Health. This annual appropriation of \$24,700 in the 2023-25 biennium supports public health activities relating to surface water quality.

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

Water Resources Law Enforcement. DNR is appropriated 2.28 conservation warden positions from the water resources account to reflect staff time dedicated to water resource protection efforts, such as public and private water supply and polluted water runoff enforcement.

Resource Inventory. DNR maintains an aquatic and terrestrial resources inventory to better catalog natural resources statewide, and to integrate knowledge gained from the inventory in statewide planning efforts to better protect available resources. In 2024-25, \$121,600 is budgeted for this purpose.

Mississippi and St. Croix River Management. Funding of \$57,700 each year in the 2023-25 biennium is provided for habitat and recreational projects and for environmental and resource management studies on the Mississippi and Lower St. Croix Rivers.

Buffalo Lake Studies. 2023 Act 19 provided \$100,000 from the water resources account in 2023-24 to the Buffalo Lake Protection and Rehabilitation District to assist with permitting and study requirements in Buffalo Lake in Marquette County. The grant agreement was issued in March, 2024. As of September, 2024, DNR reports that data collection and analysis for water level studies is ongoing.

Lower Wisconsin State Riverway Board (LWSRB). The water resources account supports 75% of the operating costs of LWSRB, the remainder of which is supported by the forestry account. LWSRB was created to preserve and protect the scenic beauty and natural character of the Lower Wisconsin State Riverway through controlled land use and development. In 2024-25, \$192,500 is budgeted for LWSRB from the water resources account.

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

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2021 Act 58 included statutory earmarks for four projects beginning in 2021-22, on a one-time basis in the 2021-23 biennium. A total of \$2,545,200 was appropriated for repairs to the dam on the Clam River in Clam Falls, restoration of shoreline along Beaver Dam Lake, a grant to the Southeastern Wisconsin Fox River Commission, and installation of a water control structure in Manitowish Waters.

by court interpretation of this constitutional provision.

Revenue

The primary source of revenue to the boat registration account is the registration fee collected for all motorized boats and sailboats over 12 feet in length operated on state waters. Boat registrations are valid for up to three years, beginning on April 1 of the year in which the registration is issued and ending on March 31 of the third year after issuance. Motorized boat registration fees vary according to boat length. Current boat registration fees are shown in Appendix V. Other sources of revenue to the boat registration account include: (a) boat titling and lien fees; (b) fees paid by persons enrolled in boat safety programs; and (c) 1% of the sales tax revenue DNR collects from persons who have purchased boats (proof of sales tax payment is required before a boat can be registered). Table 15 identifies revenue to the boat registration account for 2022-23 and 2023-24.

Expenditures

Boating account revenues are used to fund: (a) state costs of boating law enforcement by DNR conservation wardens and of administration of boating safety programs; and (b) aids to municipalities for up to 75% of the costs of local boating law enforcement and safety programs.

Boat Registration Account		Table 15: Boat Registration Account Revenue		
		2022-23 Actual	2023-24 Actual	2023-24 % of Total
Article IX of the Wisconsin Constitution specifies that the state's navigable waters "shall be common highways and forever free" to Wisconsin and U.S. citizens "without any tax, impost, or duty therefore." As a result, the use of revenue from boat registration fees has been limited to boating safety and law enforcement purposes	Motorized Boat Reg., Under 16 ft.	\$1,203,200	\$1,580,200	21.8%
	Motorized Boat Reg., 16 to 26 ft.	3,135,500	4,137,400	57.0
	Motorized Boat Reg., 26 to 40 ft.	174,900	207,400	2.9
	Motorized Boat Reg., Over 40 ft.	34,300	39,200	0.5
	Motorized Fleet Registrations	128,000	182,000	2.5
	Other Registration Fees	198,500	219,300	3.0
	Nonmotorized Boat Registrations	34,000	45,000	0.6
	Boat Title and Lien Fees	272,900	267,000	3.7
	Education and Safety	42,800	47,100	0.6
	Other Revenue	<u>260,200</u>	<u>538,800</u>	<u>7.4</u>
	Total	\$5,484,300	\$7,263,400	100.0%

Boating Enforcement and Safety Training.

DNR assigns conservation wardens to enforce the state's boating and related safety laws. During 2023-24, permanent conservation wardens issued 841 citations for boating-related violations. Funds from the boat registration, snowmobile and ATV accounts also support an integrated online boat, snowmobile, and ATV registration processing system.

DNR's safety training program disseminates boating safety information and administers a statewide program of safety courses conducted by local instructors trained, certified and supervised by DNR conservation wardens. The course material presented covers general boating laws and safety tips for the operation of all types of watercraft. Anyone born after January 1, 1989, is required to take the course and obtain a certificate to operate a motorized boat without the supervision of an adult. The courses are open, however, to anyone wishing to enroll. In addition to the traditional classroom courses offered by DNR for a \$10 fee, DNR also offers online boat education courses at a cost of approximately \$30 to \$60, which vary by third-party instructor. DNR retains \$1 of the fee for each completed online course.

In addition, Wisconsin residents and visitors who do not already possess a valid boating safety certificate, but who wish to rent a boat or personal watercraft to operate on Wisconsin waters, may obtain a temporary certificate, valid only for the year in which it is issued. Boat rental businesses provide instruction to boat renters who are required to have safety education but have not completed the standard course. Rental businesses collect \$10 per student and remit \$5 per student to DNR. The temporary certificate program is also offered online; DNR retains \$1 of the \$10 fee for each online course completed. In 2023-24, 22,573 people received certificates in boat safety courses, including 20,591 through online courses. For the 2023 calendar year, 6,279 people received temporary certificates for boat or personal watercraft rental, including 4,405 through online courses.

Boating Enforcement Aids to Municipalities.

DNR distributes aids to municipalities for the costs of local boating law enforcement, search and rescue, and safety activities. Municipalities are eligible for up to 75% of their approved costs, but aid payments are prorated if claims exceed the appropriation level. No municipality may receive aid amounting to more than 20% of the funds available. 2021 Act 58 increased the amount available for these aids from \$1,386,000 to \$1,766,600. For enforcement activities that occurred in 2023-2024, 92 local agencies received reimbursements totaling \$1,766,600, which represented 58% of the approximately \$3.1 million in eligible local water patrol activities. Local boat patrols logged approximately 50,561 hours and issued 4,237 citations or warnings.

Table 16 identifies expenditures from the boat registration account for 2022-23 through 2024-25.

Motorized Recreation

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

All-Terrain and Utility Terrain Vehicle Account

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

Table 16: Boat Registration Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24% of Total	2024-25 Staff
State Boating Enforcement and Safety	\$3,017,800	\$3,225,700	\$2,934,500	39.9%	23.00
Boating Enforcement Aids	1,766,600	1,766,600	1,766,600	21.9	
Miscellaneous	<u>2,700</u>	<u>3,400</u>	<u>-</u>	<u>0.0</u>	
Subtotal	\$4,787,100	\$4,995,700	\$4,701,100	61.8%	23.00
Split-Funded Appropriations					
Internal Services	\$299,800	\$341,200	\$324,100	4.2%	2.06
External Services	903,700	747,500	921,400	9.2	8.06
Law Enforcement	14,000	1,455,600	1,327,100	18.0	8.80
Facilities, Lands, and Property Management	129,900	154,700	140,900	1.9	1.27
Administrative Facility Repair and Debt Service	30,800	36,900	153,300	0.5	
Resource Acquisition and Development	5,100	7,300	6,300	0.1	
Rent and Property Maintenance	44,000	47,800	47,800	0.6	
Education and Safety	91,100	52,900	50,300	0.7	
Handling Fees	<u>79,500</u>	<u>245,000</u>	<u>8,200</u>	<u>3.0</u>	<u>0.05</u>
Subtotal	\$1,597,900	\$3,088,900	\$2,979,400	38.2%	20.24
Total Expenditures	\$6,385,000	\$8,084,600	\$7,680,500	100.0%	43.24

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

Revenue

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

Revenue is also provided by a transfer of ATV and UTV fuel tax revenue to the account. The

transfer is made annually, and is equal to the number of registered ATVs and UTVs as of the last day of February of the previous fiscal year multiplied by the amount of motor fuel tax assessed on 25 gallons of gasoline as of that date. For 2024-25, \$3,025,700 from this transfer will be available for the ATV/UTV account, based on the number of ATVs and UTVs registered for public use on February 29, 2024, and the motor fuel tax rate as of that date (235,011 ATVs + 156,659 UTVs, x 25 gallons x 30.9¢ per gallon).

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

Another major source of revenue to the ATV account is the nonresident trail pass. ATVs and UTVs not registered in Wisconsin are required to display a trail use sticker to use public ATV corridors. An annual sticker costs \$35 or a five-day ATV or UTV trail pass is available for \$20. (Both amounts

Table 17: All-Terrain Vehicle Account Revenue

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
ATV/UTV Registrations	\$6,171,100	\$6,283,000	57.6%
ATV/UTV Fuel Tax Transfer	2,890,400	2,959,000	27.1
Non-Resident Trail Pass	913,800	950,800	8.7
Late-Registration Renewal Fee	131,100	139,000	1.3
Education and Safety	4,900	11,000	0.1
Other Revenue	<u>115,300</u>	<u>558,800</u>	<u>5.1</u>
Total	\$10,226,600	\$10,901,600	100.0%

include a 75¢ issuing fee.) The trail pass must be attached to the ATV or UTV in a highly visible location on the forward half of the vehicle. Annual trail passes expire March 31 of each year. In 2023-24, 7,936 five-day nonresident trail passes and 23,859 annual nonresident trail passes were sold.

Other sources of revenue to the account include: (a) ATV and UTV safety certificate fees; and (b) 1% of the total sales tax revenue DNR collects from purchases of ATVs and UTVs on which sales tax was not paid (proof of payment is required before the vehicle can be registered). Table 17 shows 2022-23 and 2023-24 revenue to the all-terrain vehicle account.

Expenditures

Summaries of 2022-23 and 2023-24 expenditures from the all-terrain vehicle account are presented in Table 18, along with budgeted expenditures for 2024-25.

ATV and UTV Trail Projects. The state supports 2,286 miles of summer ATV/UTV trails, of which 2,153 are maintained by counties and 133 are managed by DNR recreation staff. Additionally, the state supports 4,683 miles of winter trails, shared by ATVs, UTVs, and snowmobiles. Of these, 4,600 miles are managed by counties and 83 are managed by DNR. 49 miles of winter trails are open only to ATVs and UTVs and are not shared with snowmobiles. Of these, 42 miles are managed by counties and seven miles are managed by DNR.

The ATV/UTV account reimburses county governments for trail maintenance and development, as well as state trail projects.

Local ATV/UTV Trail and Project Aids.

Revenues from the ATV/UTV fuel tax transfer and a portion of ATV and UTV registration revenues are used to provide grants to towns, villages, cities, counties and federal agencies for any of the following types of motorized recreation projects: (a) land or easement acquisition; (b) motorized recreational vehicle facilities, such as parking areas, riding areas and shelters; (c) development and maintenance of ATV/UTV trails; (d) purchase of liability insurance; and (e) signs briefly explaining the law related to intoxicated operation of ATVs and UTVs. DNR reimburses up to \$600 per mile for the cost of summer trail maintenance and up to \$100 per mile for the cost of winter trail maintenance for ATV trails shared with snowmobiles or \$200 for trails not shared with snowmobiles. Trails that serve both ATVs and UTVs may receive an additional \$400 per mile, a total reimbursement of \$1,000 per mile. This was raised from \$200 per mile (a total of \$800 per mile) by 2023 Act 19.

In 2012, revisions to Chapter NR 64 of the administrative code created of a new hybrid trail/route category, also referred to as a "troute." Several existing ATV and UTV trails overlap existing roads. The rule defines a "hybrid trail (troute)" as "an all-terrain vehicle trail and route combination that allows all-terrain vehicles and motor vehicles to utilize the same linear surface and the combination is used as a trail connector." As of September, 2024, there were 200 miles of troutes in the state, all of which are maintained by counties. A trail connector is defined as "an all-terrain vehicle trail that connects one trail to another trail or services." The rule specifies any hybrid trail that received funding prior to August 1, 2012, and that is posted with signs as a hybrid trail, is eligible for the full per-mile reimbursement rates and rehabilitation costs. A separate rate is specified for hybrid trails

Table 18: All-Terrain Vehicle Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
General Program Operations					
State ATV and UTV Trails	\$577,400	\$577,400	\$577,400	4.8%	
Motorized Recreation Law Enforcement	1,378,000	1,945,900	1,460,500	16.0	11.00
Miscellaneous	<u>2,600</u>	<u>3,300</u>	<u>-</u>	<u>0.0</u>	
Subtotal	\$1,958,000	\$2,526,600	\$2,037,900	20.8%	11.00
Grants and Aids					
ATV And UTV Project Aids	\$4,940,100	\$6,174,900	\$5,972,300	50.8%	
Trail Safety Grant	297,000	302,100	313,300	2.5	
County Enforcement Aids	<u>750,000</u>	<u>1,065,200</u>	<u>1,300,000</u>	<u>8.8</u>	
Subtotal	\$5,987,100	\$7,542,200	\$7,585,600	62.0%	
Split-Funded Appropriations					
Internal Services	\$128,300	\$146,200	\$138,900	1.2%	0.88
External Services	983,700	1,053,600	1,054,400	8.7	9.08
Law Enforcement	6,000	569,200	516,400	4.7	3.42
Facilities, Lands, and Property Management	55,600	66,300	60,400	0.5	0.54
Administrative Facility Repair and Debt Service	13,200	15,800	65,700	0.1	
Resource Acquisition and Development	2,200	3,100	2,700	0.0	
Rent and Property Maintenance	18,800	20,500	20,500	0.2	
Education and Safety	68,100	29,600	28,100	0.2	
Handling Fees	<u>66,500</u>	<u>182,500</u>	<u>6,100</u>	<u>1.5</u>	<u>0.04</u>
Subtotal	\$1,342,400	\$2,086,800	\$1,893,200	17.2%	13.96
Total	\$9,287,500	\$12,155,600	\$11,516,700	100.0%	24.96

developed on or after August 1, 2012, with a maximum of up to 50% of the per-mile rate. The reimbursement limit is implemented as: (a) not more than 50% of the per-mile rate for roads that do not benefit from the receipt of state transportation aids; and (b) for roads maintained by recipients of transportation aids, such as towns, cities, and villages, the per-mile rate minus the amount of transportation aid received for the area of the trail (miles), for a total not to exceed 50% of the per-mile rate.

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

Communications Equipment. 2019 Wisconsin Act 183 expanded eligibility for ATV trail and project aids to include grants to nonprofit ATV

groups for the purchase of communication equipment and the placement of safety information signs. 2023 Act 67 created a dedicated appropriation for ATV communications equipment grants. In June, 2024, the Joint Committee on Finance approved a DNR request to transfer \$80,000 from the ATV trail aids appropriation to the communications equipment appropriation beginning in 2024-25. The Committee also transferred \$80,000 from the balance of the ATV account as one-time funding. In 2024-25, \$160,000 is available for ATV communications equipment grants.

State ATV and UTV Trail Projects. Trails that accommodate ATVs on state property, including state parks, are allocated maintenance, rehabilitation, and development funds of \$577,400 annually in the 2023-25 biennium. There are 633 miles of ATV trails on state recreational properties, including northern forests, southern forests, recreation areas, parks and trails. Of these, DNR maintains

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

State ATV and UTV Enforcement and Safety Training. Part of the workload of conservation wardens is the enforcement of state ATV and UTV laws. During 2023-24, conservation wardens issued 818 citations for violations related to ATVs and UTVs. In addition, DNR's safety training program disseminates ATV/UTV safety information and administers a statewide program of safety courses conducted by local instructors who are trained, certified, and supervised by DNR conservation wardens. The course material presented covers general ATV and UTV laws and safety tips for the operation of all ATVs and UTVs.

County Enforcement Aids. DNR also distributes aids to counties for the costs of local patrol units charged with ATV and UTV law enforcement. Counties may receive up to 100% of eligible costs, but aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred in 2023-24, 38 counties applied for reimbursements totaling \$1,065,200. State payments in 2023-24 reimbursed 100% of eligible costs due to an increase in the appropriation from the previous biennia. Local ATV patrols logged 18,599 hours and issued 2,085 citations.

Recreational Vehicle Trail Safety Grant. The ATV safety enhancement grant program was created under 2001 Wisconsin Act 16. Available funding has been awarded as a grant to a nonprofit organization to assist DNR in promoting the operation of ATVs in a safe and responsible manner. 2017 Act 59 set SEG funding for the grant at \$297,000, or 80¢ multiplied by the number of ATVs and UTVs registered on the last day of February in the prior fiscal year, whichever is higher. \$313,300 from this appropriation will be available in 2024-25.

Education and Safety. The statutes require that no person under 12 years of age may operate an ATV or an off-highway motorcycle (OHM), and no person under 16 years of age may operate a UTV, unless he or she holds a valid safety certificate issued by DNR, another state, or a province of Canada. (The prohibition is subject to certain exemptions, such as operating the ATV, UTV or OHM for an agricultural purpose under the supervision of a person over 18 years of age, or operating an OHM on private property if the owner of the property has given consent for the operation and does not allow public use of OHMs on the property.) While the courses are required for certain age groups, the courses are open to anyone wishing to enroll. In 2023-24, 13,052 students received certificates upon successfully completing one of the ATV and UTV safety courses, including 10,582 certified through an online course. The classroom course is offered for a fee of \$10, while two online courses are available for those ages 12 and older for approximately \$35. DNR retains \$1 per student for online courses.

Off-Highway Motorcycle Account

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

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

issuance or renewal, and ending March 31 of the second year following the date of issuance or renewal. Registration decals provided by DNR as part of the registration fee must be affixed on the exterior of the motorcycle where the decal is clearly visible and legible. Owners may operate OHMs without a decal if they have been issued a temporary operating receipt showing that they have submitted the required registration fees to DNR. Act 170 also requires registration of retail OHM dealers and creates a private operations registration permit and commercial registrations similar to ATV and UTVs.

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

Revenue. The OHM account is primarily administered under a single appropriation that supports OHM-specific projects. OHM revenues are mostly deposited in the continuing appropriation; certain issuing or transaction fees are deposited in a split-funded appropriation of the conservation fund.

Trail Passes. 2015 Act 170 establishes an annual nonresident OHM trail pass, effective October 1, 2016, for a fee of \$35, which expires on March 31 of each year, and a five-day nonresident trail pass for \$20. (Both trail pass fee amounts include a 75¢ issuance fee.) Nonresident trail pass revenues are deposited into the OHM account appropriation. In 2023-24, 1,005 nonresident annual OHM trail passes and 420 nonresident five-day OHM trail passes were sold.

Registration Fees. All OHM registration revenues are deposited in the state transportation fund. 2015 Act 170 created a GPR sum-sufficient appropriation equal to the amount, calculated by DNR by January 1 of each fiscal year, of the total amount of OHM registration fees received by DNR in the previous fiscal year. The transfer was \$122,400 in 2023-24.

Expenditures. The appropriation is to be used: (1) for OHM projects undertaken by the state or by local government units including: (a) acquisition of an easement or land in fee simple; (b) an OHM facility such as a parking area, riding area, shelter, toilets, or other improvement; (c) development of OHM routes or OHM trails; (d) development or maintenance of an ATV trail, route or facility or snowmobile trail route or facility if the trail, route or facility is open for use by OHMs; (e) maintenance of OHM trails and OHM routes, including routes on roadways that are not maintained or only minimally maintained for motor vehicle traffic on a seasonal basis; (f) purchase of liability insurance; and (g) up to 100% of the costs of placing signs briefly explaining the law regarding intoxicated operation of an OHM; (2) for issuing and renewing OHM registrations; (3) for OHM safety grants, similar to the ATV safety grant program; and (4) for state and local law enforcement operations related to OHMs. In 2023-24, six projects were provided funding through the OHM account, including projects for trail maintenance and park rehabilitation.

Table 19: Off-Highway Motorcycle Account Revenue and Expenditures

	2022-23 Actual	2023-24 Actual
Revenue		
Registration Fees	\$102,300	\$112,500
Annual Nonresident Trail Passes	27,000	29,000
Five-Day Nonresident Trail Passes	8,000	7,900
Other Revenues ¹	<u>-21,300</u>	<u>100</u>
Total Revenue	\$116,000	\$149,500
Expenditures	\$39,500	\$12,500

¹2022-23 includes a -\$23,300 correction due to an error in a prior fiscal year.

Table 19 identifies 2022-23 and 2023-24 revenue to, and expenditures from, the OHM account. In 2024-25, the OHM account is budgeted \$80,000. However, DNR is authorized to expend all revenues received for the OHM program.

Snowmobile Account

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

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

Revenue

The major source of revenue to the snowmobile account is the snowmobile fuel tax revenue

transferred to the account. An appropriation is made annually, which, beginning with the 2013-14 transfer, equals the amount of motor fuel tax assessed on 50 gallons of gasoline as of the last day of March of the previous fiscal year multiplied by the number of registered snowmobiles as of the same date, with this result multiplied by 1.55. The transfer for 2024-25, which will be made available for trail aids under the formula, will total \$5,206,900. Table 20 identifies revenue to the snowmobile account.

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

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

Most snowmobiles operated on a public snowmobile corridor in Wisconsin are required to display an annual trail use sticker issued by DNR, regardless of whether the snowmobile is registered in Wisconsin. The following two categories of fees are available for trail pass stickers issued for

Table 20: Snowmobile Account Revenues

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Fuel Tax Transfer	\$5,424,300	\$5,306,800	51.9%
Snowmobile Registrations	2,518,900	1,579,200	15.4
Nonresident Trail Pass	1,306,200	511,100	5.0
Resident Trail Pass	2,451,500	1,583,400	15.5
Club Trail Pass	634,400	543,200	5.3
Registration Transfers	116,300	67,200	0.7
Education and Safety	38,200	34,200	0.3
Other	<u>29,100</u>	<u>604,400</u>	<u>5.9</u>
Total	\$12,518,900	\$10,229,500	100.0%

snowmobiles registered in Wisconsin: (a) \$10 (including the 75¢ issuing fee) for a snowmobile owned by a person who is a member of a snowmobile club and the Association of Wisconsin Snowmobile Clubs; and (b) \$30 (including the 75¢ issuing fee) for a snowmobile owned by a person who is not a member of a snowmobile club and the Association of Wisconsin Snowmobile Clubs. A qualifying snowmobile club is one that is a member of the Association of Wisconsin Snowmobile Clubs that meets at least three times per year, that has at least 10 members, and that promotes responsible snowmobiling. There is no fee for a trail use sticker issued for a snowmobile that is registered in Wisconsin and that has a model year that is at least 35 years earlier than the year in which the trail use sticker is issued.

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

In 2023-24, 120,137 trail pass stickers were sold, including 10,799 nonresident trail passes, 56,335 resident non-club member trail passes, and 53,003 club member trail passes. Associated revenues were \$2,637,700.

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

Expenditures

Table 21 identifies expenditures from the snowmobile account for 2022-23 and 2023-24, as well as budgeted amounts for 2024-25.

Snowmobile Trail and Project Aids. There are

2,418 miles of interconnecting snowmobile trails in the state. Of these, 433 are managed by DNR. The remaining 1,984 are managed by counties under cooperative agreements with DNR. DNR distributes aids to participating counties for the maintenance, development, and acquisition of land to support these snowmobile trails throughout the state. Generally, these aids are provided to counties at 100% of eligible costs. The counties either develop and maintain local trails, or, more typically, redistribute aid to local snowmobile clubs that do the maintenance and development projects.

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

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

Additionally, DNR is to credit \$47 from each nonresident annual trail use sticker to supplemental trail aids; \$1,117,500 is available under this provision for 2024-25. If the supplemental aid payable to counties exceeds funding available from these two sources, DNR may either prorate payments and/or request that the Joint Committee on Finance take action to transfer funding from basic snowmobile trail aids for supplemental payments.

Table 21: Snowmobile Account Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Snowmobile Expenditures					
Operations					
State Snowmobile Areas and Trails	\$211,000	\$211,000	\$211,000	1.6%	
Snowmobile Administration	218,400	243,800	243,800	1.8	1.50
Snowmobile Enforcement and Safety	119,700	114,700	116,900	0.9	
Miscellaneous	<u>3,200</u>	<u>5,100</u>	<u>-</u>	<u>0.0</u>	
Subtotal	\$552,300	\$574,600	\$571,700	4.4%	1.50
Aids					
Trail and Project Aids	\$5,982,200	\$3,554,600	\$5,675,400	26.9%	
Trail Aids (Gas Tax-Funded)	4,886,900	4,965,200	5,319,500	37.6	
Trail Aids (Trail Pass-Funded)	1,351,900	2,912,800	1,117,500	22.1	
County Enforcement Aids	<u>396,000</u>	<u>596,000</u>	<u>596,000</u>	<u>4.5</u>	
Subtotal	\$12,617,000	\$12,028,600	\$12,708,400	91.1%	
Split-Funded Appropriations					
Internal Services	\$20,900	\$24,400	\$23,100	0.2%	0.15
External Services	555,400	449,800	557,700	3.4	4.92
Law Enforcement	349,100	14,100	13,400	0.1	0.09
Facilities, Lands, and Property Management	9,100	11,000	10,100	0.1	0.09
Administrative Facility Repair and Debt Service	2,200	2,600	11,000	0.0	
Resource Acquisition and Development	400	500	500	0.0	
Rent and Property Maintenance	3,100	3,400	3,400	0.0	
Education and Safety	24,900	16,800	15,900	0.1	
Handling Fees	<u>51,500</u>	<u>82,700</u>	<u>2,800</u>	<u>0.6</u>	<u>0.02</u>
Subtotal	\$1,016,600	\$605,300	\$637,900	4.6%	5.25
Total Expenditures	\$14,185,900	\$13,208,500	\$13,918,000	100.0%	6.75

Table 22: Supplemental Snowmobile Trail Maintenance Payments

Snowmobile Season	Total Request	Total Payment	Percent of Request Paid
2014-15	\$1,563,000	\$1,563,000	100%
2015-16 ¹	1,337,800	1,337,800	100
2016-17 ¹	1,255,200	1,255,200	100
2017-18	2,145,300	2,145,300	100
2018-19	3,438,100	3,438,100	100
2019-20 ²	3,234,700	3,258,100	101
2020-21	1,693,600	1,666,300	98
2021-22	2,378,700	2,370,400	100
2022-23	3,661,000	3,579,200	98
2023-24 ³	0	0	

¹ Does not include requested amounts deemed ineligible by DNR.

² Payments in 2019-20 were greater than requests because DNR paid one recipient based on the total eligible amount, rather than the requested amount.

³ DNR reported that there were no requests for the 2023-24 snowmobile season due to unfavorable weather conditions.

Table 22 shows supplemental trail aid payments from the 2014-15 snowmobile season through the 2023-24 season. The table shows the total eligible amount requested by counties, the amount paid in supplemental aids, and the level of proration. Supplemental payments for a snowmobile season are paid in the following fiscal year. DNR reported that there were no requests for the 2023-24 snowmobile season due to unfavorable weather conditions.

County Enforcement Aids. DNR provides aids to counties for up to 100% of eligible county costs of enforcing snowmobile laws. Aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred over the winter of 2023-24, 42 counties requested reimbursements totaling \$798,900. In 2023-24, state reimbursements of \$596,000

represented 75% of the eligible costs of their local snowmobile patrol activities. Local snowmobile patrols logged 11,995 hours and issued 1,211 citations.

State Snowmobile Trails and Areas. The snowmobile account also supports the maintenance and development of 430 miles of snowmobile trails on state park, trail, recreation area, and forest lands. Funding is provided annually for the development and maintenance of snowmobile trails on state properties, including \$211,000 in 2024-25.

Snowmobile Enforcement and Safety. DNR is responsible for state enforcement of snowmobile laws by DNR conservation wardens and coordination of snowmobile safety programs. In addition to the snowmobile SEG, DNR is provided \$1,309,500 annually with 9.0 positions from tribal gaming compact program revenues for snowmobile enforcement. In 2023-24, DNR's permanent conservation wardens issued 135 snowmobile citations.

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

Education and Safety. DNR is responsible for coordinating snowmobile safety courses taught by instructors certified by DNR. Any person born after January 1, 1985, must hold a valid snowmobile safety certificate in order to operate a snowmobile. In-classroom courses cost \$10. In 2023-24, 6,535 people received certificates upon successfully completing one of the snowmobiling safety courses, with 3,935 of those certified through an online course. Two online courses are offered, for a fee of \$34.95, for those ages 16 and older. DNR retains \$1 for each successfully completed online course.

Endangered Resources Account

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

Revenue

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

For processing year 2023-24, 6,024 returns included the endangered resources checkoff for a total of \$265,490. DOR deducts administrative fees before transferring the amount to DNR. Check-off revenues and other donations are statutorily matched up to \$500,000 GPR annually.

Additional revenue comes from proceeds from the endangered resources license plate. The \$25 additional annual fee required to buy the plate is credited to the account. In 2023-24, sales of 18,285 endangered resources license plates generated \$457,100.

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

Expenditures

The endangered resources account supports the inventory and management of endangered, threatened and certain non-game species and natural communities, as well as determinations on the status (rarity) of native plants and animals, coordinating research, surveys, and habitat projects and managing state natural areas. Examples of these projects include implementing a habitat conservation plan for the Karner blue butterfly, providing guidance needed to comply with endangered species laws, and the development and implementation of plans to protect and manage Wisconsin's biological diversity, including a large number of state natural areas. This work has led to several species' recoveries or reintroductions, including the trumpeter swan, bald eagle, and osprey. Table 23 identifies 2022-23 and 2023-24 revenue to, and expenditures from, the endangered resources account. The endangered resources

account is authorized 9.0 positions in 2024-25, and total budgeted expenditures are \$1,013,400.

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

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

DNR administers the Karner blue butterfly habitat conservation plan under an agreement with the U.S. Fish and Wildlife Service (USFWS). The plan allows Wisconsin land owners to manage land inhabited by the federally endangered Karner blue butterfly, provided they follow certain guidelines to protect the species. Certain landowners whose land includes Karner blue butterfly habitat or whose management activities interfere with butterfly habitat are required to participate in the plan, while other landowners are encouraged to participate on a voluntary basis. Partners in the plan, such as utility companies and large private landowners, must pay a one-time entry fee of \$2,550. In fiscal year 2023-24, DNR received approximately \$28,600 in revenue from Karner blue butterfly gifts

Table 23: Endangered Resources Account

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Revenue			
License Plate Sales	\$478,000	\$457,100	30.1%
Income Tax Check-Off	265,800	249,100	16.4
Donations	421,400	366,500	24.2
Other Revenue	<u>521,600</u>	<u>443,900</u>	<u>29.3</u>
Total	\$1,686,800	\$1,516,100	100.0%
Expenditures	\$1,729,000	\$1,808,100	

and fees.

Endangered Resources Damage Payments.

Section 20.370(1)(fs) of the statutes defines the activities of the DNR endangered resources program as including "providing for wildlife damage control or the payment of claims for damage associated with endangered or threatened species." As noted previously, under current law, if the gray wolf is on the federal endangered species list, DNR may use the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions to pay claims for damage associated with gray wolves. DNR may also utilize federal funds from a USFWS livestock demonstration grant for wolf depredation payments. In fiscal year 2023-24 wolf damage claims totaled approximately \$210,200, of which \$34,800 was paid from federal funding.

Natural Resources Magazine Account

Revenue

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

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

Table 24: Natural Resources Magazine Account

	2022-23 Actual	2023-24 Actual	2023-24 % of Total
Revenue			
Subscriptions	\$147,900	\$155,900	20.5%
Conservation Patron Allocation	538,000	552,900	72.6
Insert Sales and Other Revenue	<u>800</u>	<u>52,900</u>	<u>6.9</u>
Total	\$686,700	\$761,700	100.0%
Expenditures	\$514,100	\$584,400	

In 2023, there were 87,100 magazine subscribers, including 59,200 conservation patron subscriptions.

Expenditures

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

Table 24 identifies revenue to, and expenditures from, the magazine account for 2022-23 and 2023-24. The magazine account is budgeted \$515,100 for 2024-25.

General Conservation Fund

Revenue

All of the accounts in the conservation fund receive investment income earned on the balance of the overall fund. DNR uses the monthly cash balance in each account of the conservation fund to distribute investment income to each of the accounts. The amount of investment income

credited to each account is determined by an individual account's percentage of the overall cash balance in the conservation fund at the end of a given month. In addition, revenue from hunter, boat, ATV, and snowmobile safety course fees and handling fees associated with license issuance are deposited in the conservation fund. Additionally, the fish and wildlife, forestry, parks, water resources, ATV, boat, and snowmobile accounts each contribute to the administration of the conservation fund. Each account's contribution to administrative subprograms is assessed based on the relative staff time spent on each account.

Expenditures

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

Table 25 identifies 2022-23 actual expenditures, 2023-24 actual expenditures, and 2024-25 appropriated expenditures for these split-funded expenditure categories. In 2023-24, \$95.5 million was expended for these purposes out of total conservation fund expenditures of \$353.2 million.

Internal Services. Funding provides for the overall management and direction of DNR as well as support services utilized by all of the programs within DNR. The Division of Internal Services includes the Secretary of DNR, management

specialists, and support staff. Additionally, other support services provided include legal, financial and information technology services; budget management; and field services such as inventory control, fleet management, and procurement. All accounts contribute to the Division of Internal Services, except the endangered resources and natural resources magazine accounts.

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

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

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

Table 25: Split-Funded Appropriation Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2023-24 % of Total	2024-25 Staff
Internal Services	\$14,918,400	\$16,788,300	\$15,949,400	18.6%	101.17
External Services	8,957,000	9,067,000	9,067,200	10.0	75.02
Land Program Management	1,543,100	1,729,600	1,103,000	1.8	7.00
Law Enforcement	20,744,000	26,269,800	23,838,100	29.1	158.05
Facilities, Lands, and Property Management	11,646,900	13,551,700	13,999,800	15.0	108.30
Natural Heritage Conservation	1,175,300	1,347,900	1,347,900	1.4	10.25
Administrative Facility Repair and Debt Service	1,534,100	1,815,800	7,544,900	2.0	
Aids in Lieu of Taxes	6,467,300	6,806,900	7,350,100	7.5	
Resource Acquisition and Development	4,661,500	5,855,600	1,261,500	6.5	
Rent and Property Maintenance	3,641,700	4,768,200	3,050,300	5.3	
Taxes and Assessments	73,200	99,400	297,000	0.1	
Education and Safety	240,900	355,100	337,600	0.4	
Handling Fees	1,684,200	4,562,100	152,500	4.8	1.00
Reservation Fees	<u>2,252,600</u>	<u>2,454,700</u>	<u>1,495,000</u>	<u>2.7</u>	
Total Expenditures	\$79,540,200	\$95,472,100	\$86,794,300	100.0%	460.79

and Resource Protection (PSRP). The management staff of the DNR divisions is responsible for developing and implementing policy for their overall divisions. Division management staff includes the division administrators, deputy administrators, and regional management.

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

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

In 2023-24, a total of 11,535 natural resources citations, including hunting, fishing, and other conservation-related violations, outdoor recreation, and environmental violations, were issued by all law enforcement agencies, including 7,879 citations issued by DNR wardens, park and forest rangers, and other DNR staff.

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

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

Aids in Lieu of Property Taxes. DNR provides aids to cities, villages or towns in lieu of property taxes for DNR-owned land within each municipality, budgeted at \$17,222,200 in 2024-25 (\$9,872,100 GPR and \$7,350,100 SEG). Segregated funds come primarily from the forestry account, but also from the fish and wildlife and parks accounts.

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

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

Resource Acquisition and Development. Funds from the fish and wildlife, forestry, and parks accounts are utilized for land acquisition, development, and improvement of fish refuges and game refuges. In addition, funds from the fish and wildlife, forestry, and parks accounts are utilized for the payment of principal and interest costs incurred in acquiring, constructing, developing, enlarging, or improving state recreation facilities and state fish hatcheries. Funds from the fish and

wildlife, forestry, parks, water resources, boat registration, ATV, and snowmobile accounts are utilized for the acquisition, development, and construction costs of new facilities and maintenance costs of existing buildings within the respective programs. For example, funding has been used to renovate several DNR service centers.

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

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

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

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

Non-Budget Accounts

DNR maintains several non-budget segregated revenue accounts, managed separately from the nine accounts of the conservation fund. These include insurance loss and recovery, certain gifts and donations, and equipment pool operations. The largest of these is the equipment and vehicle pool account, made up primarily of DNR's fleet operations.

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

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

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

Table 26: Non-Budget Accounts

	2022-23 Actual	2023-24 Actual
Opening Balance	-\$11,772,100	-\$12,191,600
Revenue		
Equipment and Vehicle Pool	\$10,050,300	\$11,990,700
Promotions and Publications	172,000	118,000
Gifts and Donations	942,900	1,522,400
Other	<u>2,165,900</u>	<u>1,428,500</u>
Total Revenues	\$13,331,100	\$15,059,600
Expenditures		
Equipment and Vehicle Pool	\$10,726,400	\$16,370,600
Promotions and Publications	176,500	101,100
Gifts and Donations	801,800	1,124,400
Other	<u>2,046,000</u>	<u>880,600</u>
Total Expenditures	\$13,750,700	\$18,476,700

Appendices

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

- Appendix I shows estimates of the overall condition statement for the conservation fund.
- Appendix II describes the current fees assessed for hunting and fishing licenses and permits and the total number sold during 2023-24.
- Appendix III identifies vehicle admission fees and camping fees for state park and forest properties.
- Appendix IV shows state parks and recreation areas and their locations.
- Appendix V identifies the current fees assessed for boat registration.

APPENDIX I

Conservation Fund Condition Statement 2023-24 and 2024-25

	Fish and Wildlife	Forestry	Parks	Water Resources	Boat Registration	All-Terrain Vehicle	Off-Highway Motorcycle	Snowmobile	Endangered Resources	Natural Resources Magazine	Non-Budget Accounts	Total Conservation Fund
Actual 2023-24												
Opening Balance	\$30,534,100	\$117,290,900	\$20,301,900	\$18,877,700	\$12,265,900	\$15,016,800	\$402,000	\$13,822,300	\$3,772,400	\$2,023,500	-\$15,527,600	\$218,779,900
Revenue	97,970,700	172,637,400	30,510,500	13,625,100	7,263,400	10,901,600	149,500	10,229,500	1,516,600	761,700	15,059,600	360,625,600
Expenditures	<u>92,900,900</u>	<u>157,896,500</u>	<u>32,846,000</u>	<u>15,233,900</u>	<u>8,084,600</u>	<u>12,155,600</u>	<u>12,500</u>	<u>13,208,500</u>	<u>1,808,100</u>	<u>584,400</u>	<u>18,476,700</u>	<u>353,207,700</u>
Closing Cash Balance	\$35,603,900	\$132,031,800	\$17,966,400	\$17,268,900	\$11,444,700	\$13,762,800	\$539,000	\$10,843,300	\$3,480,900	\$2,200,800	-\$18,944,700	\$226,197,800
Budgeted 2024-25												
Opening Balance	\$35,603,900	\$132,031,800	\$17,966,400	\$17,268,900	\$11,444,700	\$13,762,800	\$539,000	\$10,843,300	\$3,480,900	\$2,200,800	-\$18,944,700	\$226,197,800
Estimated Revenue	73,000,000	179,500,000	31,100,000	13,644,300	7,400,000	11,100,000	150,000	10,400,000	1,500,000	800,000	15,400,000	343,994,300
Budgeted Expenditures	<u>83,330,100</u>	<u>127,164,200</u>	<u>31,259,100</u>	<u>13,897,700</u>	<u>7,680,500</u>	<u>11,516,700</u>	<u>80,000</u>	<u>13,918,000</u>	<u>1,013,400</u>	<u>515,100</u>	<u>18,500,000</u>	<u>308,874,800</u>
Closing Cash Balance	\$25,273,800	\$184,367,600	\$17,807,300	\$17,015,500	\$11,164,200	\$13,346,100	\$609,000	\$7,325,300	\$3,967,500	\$2,485,700	-\$22,044,700	\$261,317,300
Encumbrances and Continuing Balances*	\$16,983,200	\$33,173,000	\$20,601,100	\$15,503,600	\$89,200	\$6,784,600	\$538,700	\$14,478,000	\$3,480,900	\$2,200,800	-\$19,342,700	\$94,490,400
Available Balance	\$8,290,600	\$151,194,600	-\$2,793,800	\$1,511,900	\$11,075,000	\$6,561,500	\$70,300	-\$7,152,700	\$486,600	\$284,900	-\$2,702,000	\$166,826,900

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

APPENDIX II

Major Hunting and Fishing License Fees and 2023-24 Sales

	Current Fee	2023-24 Licenses Sold	2023-24 License Revenue
Resident Hunting			
Small Game	\$18	61,420	\$1,105,600
Senior Small Game	9	16,686	150,200
Youth Small Game	9	5,221	47,000
Deer	24	342,118	8,210,800
Youth Deer	20	32,826	656,500
Bonus Deer	12	134,823	1,617,900
Elk	49	4	200
Class A Bear	49	8,491	416,100
Wolf	49	-	-
Archery	24	190,743	4,577,800
Youth Archery	20	11,384	227,700
Wild Turkey	15	85,677	1,285,200
Extra Turkey Tag	10	77,527	775,300
Trapping	20	5,903	118,100
Youth Trapping	10	164	1,600
Nonresident Hunting			
Annual Small Game	\$90	6,960	\$626,400
Five-day Small Game	60	1,811	108,700
Deer	200	25,767	5,153,400
Bonus Deer	20	11,230	224,600
Class A Bear	251	507	127,300
Wolf	251	-	-
Archery ¹	165	12,186	2,010,700
Wild Turkey	65	4,790	311,400
Extra Turkey Tag	15	6,784	101,800
Furbearing Animal	165	89	14,700
Hunting Stamps			
Pheasant	\$10	34,353	\$343,500
Waterfowl	12	50,722	608,700
Wild Turkey	5.25	98,031	514,700
Fishing Stamps			
Inland Trout	\$10	160,714	\$1,607,100
Great Lakes Trout and Salmon	10	143,290	1,432,900
Two-day Great Lakes Fishing	14	23,186	324,600
Two-day Inland Lake Trout	14	138	1,900

APPENDIX II (continued)

Major Hunting and Fishing License Fees and 2023-24 Sales

	Current Fee	2023-24 Licenses Sold	2023-24 License Revenue
Resident Multiple Licenses			
Conservation Patron	\$165	60,659	\$10,008,700
Junior Patron	75	3,829	287,200
Sports License	60	54,838	3,290,300
Junior Sports	35	6,296	220,400
Disabled Veteran Rec Card	7	1,517	10,600
Nonresident Multiple Licenses			
Conservation Patron	\$620	381	\$236,200
Junior Patron	77	639	49,200
Sports License	295	1,274	375,800
Junior Sports	36	2,598	93,500
Resident Fishing			
One-day	\$8	9,619	\$77,000
Annual	20	380,265	7,605,300
Senior Annual	7	158,274	1,107,900
Youth Annual	7	10,483	73,400
Spousal	31	81,537	2,527,600
Disabled	7	6,779	47,500
Disabled Veteran	3	3,363	10,100
Sturgeon Spearing	20	12,211	244,200
Sturgeon Hook and Line	20	45,742	914,800
Nonresident Fishing			
<i>Individual</i>			
One-day	\$15	46,240	\$693,600
Annual	55	82,791	4,553,500
Fifteen-day	33	24,521	809,200
Four-day	29	43,723	1,268,000
<i>Family</i>			
Annual	\$70	27,931	1,955,200
Fifteen-day	45	10,632	478,400
Sturgeon Spearing	65	540	35,100
Sturgeon Hook and Line	50	516	25,800

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

¹Non-resident archer and crossbow licenses were increased to \$200 by 2023 Act 99, effective March 1, 2024.

APPENDIX III

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

State Park, Forest, Recreation Area or Trail Property	Weekday Camping (Per site per night)		Weekend Camping (Per site per night)	
	Site Only	With Elec.	Site Only	With Elec.
Amnicon Falls State Park	\$21	-	\$24	-
Big Bay State Park	25	35	28	38
Big Foot Beach State Park	18	31	24	34
Black River State Forest	21	31	22	32
Blue Mound State Park	18	31	22	34
Brule River State Park	19	-	20	-
Brunet Island State Park	23	33	26	36
Buckhorn State Park	18	31	24	36
Chippewa Moraine State Recreation Area	18	-	20	-
Copper Falls State Park	25	35	28	38
Council Grounds State Park	18	31	24	34
Devil's Lake State Park	28	43	28	43
Elroy Sparta State Trail	18	-	20	-
Flambeau River State Forest	19	29	20	30
Glacial Drumlin State Trail (Sandhill Station)	18	-	20	-
Governor Dodge State Park	25	35	26	36
Governor Earl Peshtigo River State Forest	19	-	22	-
Governor Knowles State Forest	19	29	20	30
Governor Thompson State Park	19	31	22	34
Harrington Beach State Park	23	35	26	38
Hartman Creek State Park	23	35	26	36
High Cliff State Park	25	40	26	41
Interstate State Park	18	31	24	34
Kettle Moraine State Forest - Lapham Peak Unit	21	-	24	-
Kettle Moraine State Forest - Northern Unit	23	33	26	36
Kettle Moraine State Forest - Pike Lake Unit	23	33	26	36
Kettle Moraine State Forest - Southern Unit	23	33	26	36
Kinnickinnic State Park	23	-	24	-
Kohler-Andrae State Park	26	41	26	41
Lake Kegonsa State Park	18	33	26	36
Lake Wissota State Park	20	33	26	36
Merrick State Park	18	29	20	34
Mill Bluff State Park	18	29	20	32
Mirror Lake State Park	25	35	28	38

APPENDIX III (continued)

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

State Park, Forest, Recreation Area or Trail Property	Weekday Camping (Per site per night)		Weekend Camping (Per site per night)	
	Site Only	With Elec.	Site Only	With Elec.
Nelson Dewey State Park	18	29	20	32
New Glarus Woods State Park	18	29	22	32
Newport State Park	23	-	24	-
Northern Highland - American Legion (NHAL) State Forest - Modern Campsites	25	35	26	36
Northern Highland - American Legion (NHAL) State Forest - Rustic Campsites	19	-	20	-
Pattison State Park	25	35	28	38
Peninsula State Park	28	43	28	43
Perrot State Park	18	31	24	34
Point Beach State Forest	25	35	28	38
Potawatomi State Park	23	35	26	36
Richard Bong State Recreation Area	20	33	24	36
Roche-A-Cri State Park	18	29	20	32
Rock Island State Park	25	-	26	-
Rocky Arbor State Park	18	29	24	34
Straight Lake State Park	18	-	22	-
Tower Hill State Park	18	-	20	-
Wildcat Mountain State Park	18	31	24	34
Willow River State Park	25	40	26	41
Wyalusing State Park	23	35	24	36
Yellowstone Lake State Park	18	31	24	34

Per reservation

Reservation Fee	\$7.95
Reservation Cancellation fee	\$5.00
Fee for Changing Reservation Site or Dates**	\$5.00

*Nonresident rates are \$15 higher than resident rates for all sites.

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

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

APPENDIX IV

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	County	Total Acres
Parks and Reserves		
Amnicon Falls	Douglas	830
Aztalan	Jefferson	173
Big Bay	Ashland	2,557
Big Foot Beach	Walworth	384
Blue Mound	Dane, Iowa	1,254
Brunet Island	Chippewa	1,894
Buckhorn	Juneau	4,021
Campbellsport Drumlin	Fond du Lac	10
Copper Falls	Ashland	3,635
Council Grounds	Lincoln	512
Cross Plains	Dane	169
Devil's Lake	Sauk	9,821
Governor Dodge	Iowa	5,459
Governor Nelson	Dane	425
Governor Thompson	Marinette	2,974
Grand Traverse Island	Door	27
Harrington Beach	Ozaukee	714
Hartman Creek	Portage, Waupaca	1,464
High Cliff	Calumet	1,186
Holzhueter Farm	Jefferson	107
Interstate	Polk	1,339
John Michael Kohler	Sheboygan	966
Kinnickinnic	Pierce	1,278
Lake Kegonsa	Dane	343
Lake Wissota	Chippewa	1,062
Lakeshore	Milwaukee	33
Lizard Mound	Washington	31
Merrick	Buffalo	573
Mill Bluff	Juneau, Monroe	1,668
Mirror Lake	Sauk	2,209
Natural Bridge	Sauk	530
Nelson Dewey	Grant	770
New Glarus Woods	Green	419
Newport	Door	2,397
Pattison	Douglas	2,091
Peninsula	Door	3,826
Perrot	Trempealeau	1,300
Potawatomi	Door	1,221
Rib Mountain	Marathon	1,604
Roche-A-Cri	Adams	492
Rock Island	Door	1,214
Rocky Arbor	Juneau, Sauk	264
Straight Lake ¹	Polk	1,665
Terry Andrae	Sheboygan	367
Tower Hill	Iowa	77
Two Creeks	Manitowoc	25
Whitefish Dunes	Door	864
Wildcat Mountain	Vernon	3,874
Willow River	St. Croix	4,062
Wyalusing	Grant	4,245
Yellowstone Lake	Lafayette	832

¹ Use of Straight Lake State Park is limited to foot traffic only. Boats may be carried in for fishing.

APPENDIX IV (continued)

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	County	Total Acres
State Recreation Areas		
Baraboo Hills	Columbia, Sauk	3,258
Browntown - Cadiz Springs	Green	748
Capital Springs ²	Dane	387
Chippewa Moraine	Chippewa	3,806
Fisher Creek ³	Manitowoc	123
Hoffman Hills	Dunn	707
Menominee River	Marinette	5,134
Richard Bong	Kenosha	4,667
Sauk Prairie	Sauk	3,415
DNR-Owned and Independently Managed Properties		
Belmont Mound ⁴	Lafayette	547
Copper Culture ⁵	Oconto	67
Heritage Hill ⁶	Brown	110
Lost Dauphin ⁷	Brown	29

Property	County	Miles	Acres
State Trails			
400*	Juneau, Sauk	22	410
Ahnapee	Door, Kewaunee	48	649
Badger*	Dane, Green	40	532
Bearskin*	Oneida	26	607
Buffalo River*	Buffalo, Eau Claire, Jackson, Trempealeau	36	449
Capital City ⁸	Dane	10	4
Cattail	Barron, Polk	18	228
Chippewa River*	Dunn, Eau Claire, Pepin	40	342
Devil's River	Brown, Manitowoc	15	280
Eisenbahn	Fond du Lac, Washington	24	309
Elroy-Sparta*	Juneau, Monroe	34	689
Fox River	Brown, Calumet	25	297
Friendship	Calumet	4	58
Gandy Dancer ⁹	Burnett, Douglas, Polk	93	825
Glacial Drumlin*	Dane, Jefferson, Waukesha	54	1,003
Great River*	La Crosse, Trempealeau	24	256
Great Sauk	Sauk	11	105
Green Circle ¹⁰	Portage	31	-
Hank Aaron*	Milwaukee	17	66
Hillsboro	Juneau, Vernon	4	66
La Crosse River*	La Crosse, Monroe	23	361
Mascoutin Valley	Fond du Lac, Green Lake, Winnebago	21	45
Military Ridge*	Dane, Iowa	41	539
Mound View	Grant, Lafayette	7	99
Mountain-Bay	Brown, Marathon, Shawano	85	1,155
Newton Blackmour	Outagamie	23	293
Nicolet	Florence, Forest, Oconto	89	1,300
Oconto River	Oconto	8	90
Old Abe	Chippewa	22	255

APPENDIX IV (continued)

State Parks and Recreation Areas Operated by DNR Parks Staff

Property	County	Miles	Acres
Pecatonica	Lafayette	10	114
Red Cedar*	Dunn	15	430
Saunders	Douglas	12	207
Stower Seven Lakes	Polk	13	177
Sugar River*	Green	23	268
Tomorrow River	Portage, Waupaca	30	374
Tuscobia ¹¹	Barron, Price, Sawyer, Washburn	75	1,319
White River	Racine, Walworth	19	388
Wild Goose	Dodge, Fond du Lac	34	427
Wild Rivers	Barron, Douglas, Washburn	90	1,191
Wiouwash	Outagamie, Shawano, Waupaca, Winnebago	50	286
Wolf River	Forest, Langlade	38	571

* Trails owned and wholly operated by the state.

¹ Use of Straight Lake State Park is limited to foot traffic only. Boats may be carried in for fishing.

² Operated by Dane County

³ Operated by Manitowoc County

⁴ Operated by the Belmont Lions Club

⁵ Operated by the Oconto County Historical Society

⁶ Operated by Heritage Hill Corporation

⁷ Operated by the Town of Lawrence

⁸ Owned and operated by Dane County

⁹ Located partially in Minnesota

¹⁰ Owned and operated by Portage County

¹¹ Part of the Tuscobia is operated by county government, part by the state.

APPENDIX V

Boat Registration Fees (Valid for Three Years)

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

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

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