

Informational

Paper 67

January, 2025

Warren Knowles-Gaylord Nelson Stewardship Program

LEGISLATIVE FISCAL BUREAU

State of Wisconsin

Warren Knowles-Gaylord Nelson Stewardship Program

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TABLE OF CONTENTS

Introduction.....	1
Program Funding	1
Stewardship Subprograms	3
Land Acquisition Subprogram	3
Property Development and Local Assistance Subprogram	7
Recreational Boating Aids Subprogram.....	9
Grants to Nonprofit Conservation Organizations	9
Contracts with Third Parties.....	10
Recent Grants to NCOs	11
Stewardship Earmarks	11
Parks Water Infrastructure.....	11
Arcadia Flood Control.....	11
2021-23 Biennial Budget.....	12
2023-25 Biennial Budget.....	12
Stewardship Debt Service and Administration	12
Stewardship Program Oversight	13
Natural Resources Board.....	13
Joint Committee on Finance.....	14
Local Review.....	14
Aids in Lieu of Property Taxes	14
Estimated Value	15
Assessed Value.....	15
Appraised Value	16
Management of Public Lands	17
Public Ownership of Land in Wisconsin.....	17
Public Access on Stewardship Lands	20
Appendices.....	26
Appendix I Stewardship Program Expenditures: 2014-15 through 2023-24	27
Appendix II DNR Land Acquisitions Under Stewardship by County as of October, 2024	28
Appendix III Stewardship Program Transactions Over \$5 Million, or Where Acres Acquired Exceeded 10,000.....	30
Appendix IV Stewardship Major Development Projects Active as of June 30, 2024.....	34
Appendix V Land Acquisition and Local Assistance Grant Programs Expenditures by County as of June 30, 2024	38
Appendix VI Statutory Stewardship Program Earmarks by Biennium.....	40
Appendix VII Stewardship Public Access Requirements.....	42

Warren Knowles-Gaylord Nelson Stewardship Program

Introduction

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

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

Program Funding

The stewardship program receives annual funding allotments from general-fund-supported bonds and from the forestry account of the SEG conservation fund. Program funding is divided into annual allotments. The program is authorized to obligate up to \$25.25 million in bonds and \$8.0 million in conservation fund SEG annually. The annual allocation is divided among several statutorily defined

purposes known as subprograms, which are described in a later section. The program is currently authorized through June 30, 2026.

Since its creation in 1989, the program has been reauthorized four times—in 1999 Wisconsin Act 9, 2007 Wisconsin Act 20, 2019 Wisconsin Act 9, and 2021 Wisconsin Act 58. 2021 Act 58 reauthorized the program for a four-year period, from fiscal years 2022-23 to 2025-26, at an annual allotment of \$33.25 million, including \$8 million from the forestry account of the SEG conservation fund and \$25.25 million in bonds. The act provided \$90 million in new bonding authority and authorized DNR to use an additional \$11 million in unobligated bonding authority to fully fund the program. Total statutorily authorized bonding authority under the program is currently \$1,178.9 million. Table 1 shows the level of bonding authorization and annual allotments for the program, by year.

Funding Carryover. DNR has seldom obligated all funding authorized for the stewardship program in any given fiscal year. How DNR may use underspent funds has varied throughout the program's history. Prior to 2011, if DNR did not obligate the full amount allocated under a stewardship subprogram, DNR was directed to raise the annual bonding authority for the subprogram by an amount equal to the unobligated amount. 2011 Wisconsin Act 32 specified that this does not apply after fiscal year 2010-11. Beginning in fiscal year 2011-12, s. 23.0917(5g) of the statutes restricts DNR from carrying forward unobligated bonding authority into subsequent fiscal years, unless directed by a subsequent act of the Legislature. Lapsed bonding authority has typically been redirected to state and local recreational or environmental capital projects, in addition to amounts under 2019 Act 9 (\$23.9 million) and 2021 Act 58

Table 1: Stewardship Statutory Bonding Authority and Annual Allotments

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

¹ 2013 Wisconsin Act 20 set the annual bonding allotment at \$47.5 million in 2013-14, \$54.5 million in 2014-15, and \$50.0 million annually thereafter.

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

³ 2021 Act 58 increased the total bonding authority by \$90.0 million and authorized DNR to use \$11.0 million in existing bonding authority that had lapsed through 2021-22.

⁴ In addition to \$25.25 million in bonds, DNR may obligate up to \$8.0 million conservation SEG.

(\$11.0 million) to partially fund program reauthorizations.

2023 Wisconsin Act 19 requires DNR to use any unobligated funding from the stewardship program for projects including facility maintenance, upgrades, renovations, and construction of new buildings. DNR prioritizes these funds for developing and maintaining recreational facilities at DNR properties. As of June 30, 2024, DNR estimates that there is a total of \$49.5 million in available unobligated bonding authority under the 2023 Act 19 provision. As of December, 2024, DNR had committed these funds to 85 projects with a total cost of \$31.6 million.

Stewardship Subprograms

The stewardship program has three active statutory subprograms: (1) land acquisition; (2) property development and local assistance; and (3)

recreational boating aids. Table 2 shows annual allocations by subprogram for 2012-13 through 2025-26. Appendix I shows expenditures by subprogram from 2014-15 through 2023-24.

Land Acquisition Subprogram

The land acquisition subprogram provides funding for: (a) DNR to purchase land and easements; (b) grants to nonprofit conservation organizations (NCOs) to acquire land; and (c) grants to counties to acquire productive forestland. Properties acquired using stewardship funding are required to be open to public access for nature-based outdoor recreation. DNR has defined "nature-based outdoor recreation" by administrative rule to mean "activities where the primary focus or purpose is the appreciation or enjoyment of nature." These activities may include, but are not limited to, hiking, bicycling, wildlife or nature observation, camping, nature study, fishing, hunting, and multi-use trail activities.

Department Acquisitions. The stewardship program is DNR's primary source of funding for

the acquisition of conservation land. DNR may obligate moneys under the land acquisition sub-program to acquire land for any of the purposes specified under statute, such as forests, parks, fisheries or wildlife areas, and natural areas. Appendix II shows DNR acquisitions by county through June 30, 2024, under the stewardship program.

While the stewardship program is the largest source of funding for state land acquisition, DNR-owned acreage may include land acquired through other sources, including acres donated to DNR, or acres acquired using federal grant funding or other state funds. In addition to the stewardship program, DNR utilizes several federal grant programs to fund land acquisition including: Federal Forest Legacy Program (FLP) grants; Habitat Conservation Planning grants (Endangered Species); Land and Water Conservation Fund (LAWCON) grants; National Coastal Wetlands Conservation grants; National Fish and Wildlife Foundation grants; North American Wetlands Conservation Act grants (NAWCA); Sport Fish Restoration grants for fisheries projects and boating access; and Pittman-Robertson Federal Aid in Wildlife

Restoration grants.

In addition to utilizing federal grants for land acquisition, DNR may also receive a gift or donation of land from a nonprofit organization or private landowner. DNR also may utilize certain other non-stewardship state funds from programs such as the nonpoint source pollution abatement program and the Natural Resource Damage Assessment program to purchase land. However, the amount of available federal funds, gifts, and other state funds has varied greatly from year to year. Therefore, the majority of land acquisitions are made using stewardship funding.

DNR expended a total of \$720.1 million for land acquisition (fee title and easements) between July 1, 1990, and June 30, 2024, including \$563.8 million in stewardship funds and \$156.3 million in federal grants, other non-stewardship state funds, and other funds and gifts. Acquisitions funded using stewardship program funding are summarized by conservation use in Table 3. The table does not include land acquisition funds used for grants to NCOs.

Table 2: Annual Stewardship Program Allocations

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

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

²\$26.6 million is enumerated for the Kettle Moraine Springs Fish Hatchery project by 2015 Act 55. This includes up to \$19.6 million in previously authorized but unobligated stewardship funds along with the \$7.0 million set aside in 2014-15.

Table 3: DNR General Land Acquisition Expenditures -- July 1, 1990 through June 30, 2024

Category	Acres Purchased	Stewardship Cost	Other Cost*	Total Cost
Fisheries Management	45,644	\$57,147,900	\$19,532,200	\$76,680,100
Parks and Southern Forests	52,106	104,201,000	19,807,100	124,008,100
Northern Forests	324,799	150,495,300	38,444,300	188,939,600
Wild Rivers and Resource Areas	103,872	94,251,000	6,229,500	100,480,500
Wildlife Management	119,126	101,067,100	46,964,300	148,031,400
Natural Areas	72,769	47,340,000	22,173,300	69,513,300
Other	<u>6,173</u>	<u>9,300,100</u>	<u>3,172,600</u>	<u>12,472,700</u>
Total	724,489	\$563,802,400	\$156,323,300	\$720,125,700

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

Acquisition Priorities. DNR must give priority to the following purposes: (a) acquisition of land that preserves or enhances the state's water resources, including land along the Lower Wisconsin State Riverway and land abutting wild rivers, wild lakes (defined in administrative rule as "a lake or flowage of at least five acres...identified in the Wisconsin register of waterbodies, where human influence, such as structural development of its shorelands, is not significant or can be removed at costs deemed warranted by DNR"), and land along the shores of the Great Lakes; (b) acquisition of land for the stream bank protection program; (c) acquisition of land for habitat areas and fisheries; (d) acquisition of land for natural areas; (e) acquisition of land in the middle Kettle Moraine; and (f) acquisition of land in the Niagara Escarpment corridor. 2015 Wisconsin Act 55 also requires DNR to set aside \$1.0 million each fiscal year for DNR purchases for the Ice Age Trail.

In section NR 1.40 of the administrative code DNR places primary emphasis for the acquisition of recreational land on acquiring lands in the heavily populated areas of the state and in places readily accessible to those areas. In addition, DNR, with the advice and consent of the Natural Resources Board, periodically updates its acquisition strategy to address evolving ecological, social,

and land use trends. DNR released the Wisconsin Land Legacy report in January, 2006, which provides a guideline for applying land acquisition criteria and priorities statewide. An updated DNR land acquisition strategy for the stewardship program was approved by the Board in December, 2010.

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

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

Section NR 1.41 of the administrative code specifies which DNR land acquisitions require Natural Resources Board approval. In general, land acquisition projects greater than \$150,000 are subject to Natural Resources Board approval. Review of land purchases is discussed further in a separate section.

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

Also, DNR may not obligate funding from the stewardship program for: (a) the acquisition of land for, or development of, golf courses; (b) the acquisition by a municipality of land that is outside the boundaries of the municipality unless the municipality acquiring the land and the

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

Further, 2013 Wisconsin Act 20 limited DNR's authority to acquire land in fee simple under the program. Of the sum allocated in a year for DNR acquisitions (currently \$6.0 million), DNR may obligate not more than one-third for the purchase of DNR land in fee simple; at least two-thirds of allocated funding can be used for DNR acquisitions of easements.

Use of Future Bonding Authority for Certain Land Acquisitions. Beginning in fiscal year 1999-00, DNR may obligate any amount not in excess of the total bonding authority for the land acquisition subprogram for the acquisition of land, subject to the approval of the Governor. For such transactions, DNR must sell a portion of the acquired land. All proceeds from such sales, up to the amount obligated for the original purchase, are credited to a program revenue appropriation for the payment of principal and interest associated with such purchases. Any sale proceeds in excess of the amount originally obligated are deposited in the general fund.

If DNR were to obligate future bonding authority, the statutes provide a mechanism by which DNR may reclaim or reduce subsequent years' bonding authority based on bonds issued for the project being retired with proceeds from the acquired land that was subsequently sold. DNR requested this authority in 1999 to fund the \$25.0 million "Great Addition" purchase in Iron, Lincoln, Oneida, and Vilas Counties. It was requested again in 2001 to purchase lands for the Governor Earl Peshtigo River State Forest for \$25.0 million.

Under another provision, DNR is permitted to,

for a given fiscal year, in addition to obligating the amount of the annual bonding authority for a subprogram, obligate up to 100% of the annual bonding authority for that subprogram for that given fiscal year for a project or activity. Therefore, DNR could obligate bonding authority up to double the annual allotment for a subprogram in a given year. DNR must then adjust the annual bonding authority for that subprogram by lowering the annual bonding authority for the next fiscal year by the amount utilized beyond the authorized amount for the subprogram. In order for DNR to use this provision, the Natural Resources Board must determine that: (a) funds are otherwise insufficient; (b) any land involved in the project or activity covers a large area or the land is uniquely valuable in conserving the natural resources of the state; and (c) delaying or deferring all or part of the cost to a subsequent fiscal year is not reasonably possible. DNR used this authority for several purchases totaling approximately \$38 million in fiscal years 2006-07 through 2008-09.

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

Recent Department Acquisitions. In 2022-23 and 2023-24, DNR acquired 3,056 fee simple acres and 55,029 easement acres. DNR expended \$16,111,000 for these acquisitions, of which \$3,043,400 came from the stewardship program and \$13,067,700 came from federal grants or other sources. Appendix III lists all stewardship acquisition transactions greater than \$5 million or 10,000 acres.

Grants to NCOs. NCOs may apply for funding under the Knowles-Nelson Stewardship program for the acquisition of property for

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

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

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

NR 51 also establishes criteria for evaluating and ranking applications for grants to counties to acquire land for inclusion in a county forest. These

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

Prior to 2015 Act 55, DNR had discretion over the amount of annual land acquisition subprogram funding allocated to county forest grants. Act 55 allotted \$5 million from the land acquisition subprogram to county forest grants. (DNR retains the discretion to allocate more than that amount.) 2021 Act 58 reduced the allocation for county forest grants from \$5 million to \$3 million and replaces bond funding for the program with an appropriation from the forestry account of the SEG conservation fund.

In addition to the appropriated allotment, 2013 Act 20 specified that, if at the end of a given fiscal year, any of the allocation for NCOs remains unobligated (currently \$7 million), DNR may carry-forward the unobligated bonding authority into the following fiscal year to be used only to provide grants in that fiscal year to counties to acquire land to be included in a county forest. Table 4 shows the annual county forest allotments from the land acquisition subprogram from 2014-15 through 2024-25. Through June 30, 2024, DNR has awarded grants totaling \$23.2 million under the county forest program.

Property Development and Local Assistance Subprogram

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

Beginning in 2022-23, 2021 Act 58 provides \$4.5 million each year in stewardship bonding

Table 4: Land Acquisition Allotments for County Forest Grants

Fiscal Year	Allocated for County Forest Grants	Carried Over from NCO Grants	Total Available for County Forest Grants	Total Awarded for County Forest Grants
2014-15	\$4,500,000	\$4,910,700	\$9,410,700	\$4,559,100
2015-16	5,000,000	4,984,600	9,984,600	585,400
2016-17	5,000,000	1,584,500	6,584,500	282,200
2017-18	5,000,000	3,980,500	8,980,500	1,806,800
2018-19	5,000,000	271,000	5,271,000	2,826,800
2019-20	5,000,000	2,861,600	7,861,600	316,400
2020-21	5,000,000	4,140,400	9,140,400	765,500
2021-22	5,000,000	1,089,100	6,089,100	1,521,600
2022-23	3,000,000	3,334,800	6,334,800	8,500
2023-24	3,000,000	4,958,300	7,958,300	1,231,200
2024-25	3,000,000	3,501,400	6,501,400	N/A

Table 5: Property Development and Local Assistance Subprogram (Annual Allotments)

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

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

authority for DNR property development, as well as a separate \$500,000 annual allocation for grants to nonprofit friends groups. 2021 Act 58 also increased the amount allocated for local assistance grants from \$6 million annually to \$9.25 million annually beginning in 2022-23. Table 5 illustrates how funding is allocated annually under the property development and local assistance subprogram.

Property Development. Funding obligated for property development is used for: (a) property development on DNR land; (b) property development on conservation easements adjacent to DNR land; and (c) grants to friends groups and NCOs for property development activities on DNR land. Friends groups are nonprofit organizations that provide direct support to individual DNR properties, such as by organizing park cleanup and trail work days.

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

capital budget request that lists projects with an estimated budget over \$2 million in priority order. Agency capital budget requests are reviewed by DFD, the Governor and the DOA Secretary and are used to develop the Governor's biennial capital budget request that is submitted to the Legislature in spring of odd-numbered years. Additional information about the capital budget process can be found in the Legislative Fiscal Bureau informational paper "State Building Program."

As of June 30, 2024, stewardship funding was committed to 145 active projects budgeted for a total of \$51.0 million. This includes 84 projects of \$50,000 or more and 61 smaller projects. Appendix IV provides information on recent major property development projects.

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

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

Recent Grants to Local Units of Government. Through June 30, 2024, DNR has provided a total of approximately \$214.0 million in stewardship grants to local units of government under the local assistance program, as shown in Appendix V. (Local assistance grants to NCOs are included in the "Grants to Nonprofit Conservation Organizations" section of this paper.)

In 2022-23, DNR provided 42 local assistance grants totaling \$9,223,100. In 2023-24, DNR provided 31 local assistance grants totaling \$9,238,800. Grants included trail development, urban riverfront rehabilitation, park development and improvement, campground improvements, and similar public outdoor recreation projects. Examples of local assistance grants provided by DNR in 2023-24 include a Town of Westport (Dane County) land acquisition and the Waukau Creek Dam County Park (Winnebago County) development project. The Town of Westport project was provided \$812,100 in grant funding by DNR (17% of the estimated project costs) for the acquisition of approximately 94 acres of land for public recreation and conservation. The Waukau Creek Dam County Park project was provided \$751,800 in grant funding by DNR (44% of the estimated project costs) for additional parking, accessible fishing piers, an open-air pavilion, and lighting.

Recreational Boating Aids Subprogram

2007 Act 20 created a recreational boating aids subprogram. Beginning in 2022-23, funding for recreational boating grants totals \$3.4 million

annually, comprising an annual bonding allotment of \$3 million as well as \$400,000 SEG from the water resources account of the conservation fund. SEG funding for the recreational boating aids subprogram is provided through a continuing appropriation. Therefore, DNR is able to carry forward underspent SEG funds into subsequent fiscal years.

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

In 2022-23, DNR awarded 46 projects totaling \$3,701,700 (\$3,000,000 bonding and \$701,700 SEG). In 2023-24, DNR awarded 39 projects totaling \$3,437,700 (\$3,000,000 bonding and \$437,700 SEG).

Grants to Nonprofit Conservation Organizations

NCOs are eligible to apply for grants under both the land acquisition subprogram and the property development and local assistance subprogram. Funds received as grants under the land acquisition subprogram are used to acquire land for a variety of purposes, such as habitat areas, natural

areas, streambank protection, trails, and wild lakes, in accordance with the statutorily enumerated priorities for land acquisition funding.

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

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

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

NCOs are also eligible for matching grants under the property development and local assistance subprogram. Matching grants may be given to NCOs for property development and habitat restoration on land owned by DNR, acquisition of urban green space, acquisition of local parks and urban rivers areas, and for the purchase of development rights (easements) for conservation purposes. NCOs are not eligible for development of local parks. As mentioned previously, all funds expended under this subprogram must be used for nature-based outdoor recreational purposes.

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

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

Contracts with Third Parties

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

DNR is required to submit a report to the Joint Committee on Finance annually by November 15, which includes information on costs of contracts

with NCOs and other third parties, activities performed, and the cost-effectiveness of the contracts in the prior year. The 2023-24 report categorized DNR contracts with private companies and NCOs totaling approximately \$16.3 million, including: (a) \$5,783,500 for tree planting and land maintenance; (b) \$4,252,400 for habitat maintenance; (c) \$796,700 for invasive species control; (d) \$622,200 for fish hatcheries projects; (e) \$317,500 for boat access maintenance; and (f) \$4,496,400 for other facilities, trails, and dam/dike maintenance.

Recent Grants to NCOs

Each year, DNR accepts applications from NCOs for stewardship projects on an annual grant funding cycle. Applications are considered for funding in a competitive process in which each project is scored on a rubric that seeks to quantify how well a project may accomplish the state's conservation goals. NCOs may apply for grants under four project categories: habitat areas, natural areas, stream bank protection, and state trails. An application for a stewardship project may be considered for funding from one or more project categories, as applicable. Table 6 shows the number of NCO grants that have been awarded by category since 1989. The table also shows grants that were awarded for acquisition of development rights and for the now-inactive Baraboo Hills subprogram. While NCOs are eligible to receive grants under both the land acquisition subprogram

Table 6: Grants to NCOs

Category	Number of Grants	Amount Awarded	Acres Conserved*
Natural Areas	369	\$64,639,459	43,445
Habitat Areas	336	63,808,515	25,875
State Trails	75	13,457,200	7,118
Streambank Protection	66	10,850,163	4,717
Acquisition of Development Rights	46	6,316,200	7,692
Baraboo Hills	<u>15</u>	<u>2,512,000</u>	<u>1,302</u>
Total	907	\$161,583,537	90,149

*Includes acres used to match grant funding.

and the local assistance subprogram, the table shows only land acquisition grants. Appendix V shows expenditures for all grants awarded to NCOs, by county, including local assistance and land acquisition awards.

Since the inception of stewardship NCO grants, several NCOs have received multiple grants, including The Conservation Fund, Ozaukee-Washington Land Trust, Mississippi Valley Conservancy, Natural Heritage Land Trust, and The Nature Conservancy, among others. In the 2022-23 and 2023-24, three NCOs received their first stewardship grants: the Northwoods Alliance, the Root-Pike Watershed Network, and the Tall Pines Conservancy. NCO grantees represent all regions of the state.

Stewardship Earmarks

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

Parks Water Infrastructure

In recent biennia, the Legislature has authorized existing unobligated stewardship bonding amounts for critical health and safety-related water infrastructure projects in state parks. Priority is to be given to projects in parks with the highest demands. Table 7 shows the status of funding provided by each act. As of October, 2024, \$3,992,800 from these acts remains available to projects.

Arcadia Flood Control

2017 Act 59 provided up to \$25,365,300 in

Table 7: Stewardship Earmarks for Parks Infrastructure

Act	Authorized	Number of		Encumbered or Expended	Available to Commit
		Projects	Committed		
2017 Act 71	\$4,500,000	6	\$4,268,561	\$4,198,409	\$231,439
2019 Act 93	5,200,000	39	4,632,853	3,647,495	567,147
2021 Act 173	<u>5,600,000</u>	<u>17</u>	<u>2,405,743</u>	<u>561,112</u>	<u>3,194,257</u>
Total	\$15,300,000	62	\$11,307,157	\$8,407,016	\$3,992,843

unobligated bonding authority for seven projects. Of the projects, one is ongoing. The act provided a matching grant of up to \$14,600,000 to support a municipal flood control project in the City of Arcadia executed by the Army Corps of Engineers under the federal Flood Control Act. 2023 Act 19 extended the date by which funds must be expended through the 2023-25 biennium. As of August, 2024, the City of Arcadia had expended \$5.2 million of the \$14.6 million stewardship grant to plan the project. Due to inflationary pressures and changes in design, the project's budget and estimated timeline were being revised. The project is expected to begin construction in 2025.

2021-23 Biennial Budget

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

Construction on the project began in August 2023 and the project is expected to be completed in 2026 or 2027. DNR received additional funding from external partners to compensate for increased budgets. The total funding DNR received from internal and external partners for the project is \$4,459,100.

2023-25 Biennial Budget

As passed by the Legislature, the 2023-25

biennial budget bill would have required DNR to obligate up to \$2.5 million in unobligated stewardship program bonding authority for improvements to the Les Voigt and Brule state fish hatcheries. The bill specified the projects to include drilling new wells, facility maintenance, upgrades, renovations and construction of new buildings.

However, the Governor's partial veto deleted specific dollar amounts and facilities. 2023 Act 19 effectively requires DNR to use unobligated bonding authority that has lapsed from the stewardship program during its history. DNR intends to use unobligated bonding authority of \$49.5 million for recreational capital development projects, similar to the DNR property development subprogram, which are discussed in separate sections.

Stewardship Debt Service and Administration

The state generally issues 20-year tax-exempt general obligation bonds to support stewardship expenses. Debt service for stewardship bonding is primarily funded from a sum-sufficient, general purpose revenue (GPR) appropriation for DNR. In addition, since 1999-00 funds have been appropriated from the forestry account of the segregated conservation fund. Under current law, \$13.5 million SEG is provided on an ongoing basis from the forestry account. Table 8 shows state principal and interest payments for stewardship-related debt service over a 10-year period. As of January, 2025, \$414.7 million in principal on stewardship-related debt is outstanding.

In addition, 2013 Act 20 requires the Natural Resources Board to offer for sale at least 10,000 acres of DNR property located outside the project boundaries established as of May 1, 2013. Proceeds are to pay principal on outstanding public debt issued under the stewardship program.

Table 8: Stewardship Debt Repayments

Fiscal Year	Principal	Interest	Total
2015-16	\$45,673,600	\$27,332,000	\$73,005,600
2016-17	55,400,300	26,919,800	82,320,100
2017-18	52,391,100	26,209,300	78,600,400
2018-19	61,182,800	26,723,500	87,906,300
2019-20	50,876,600	23,852,000	74,728,600
2020-21	53,464,500	21,276,600	74,741,100
2021-22	51,933,300	20,469,900	72,403,200
2022-23	44,115,700	19,860,200	63,975,900
2023-24	49,174,900	18,746,900	67,921,800
2024-25*	42,772,800	18,889,700	61,662,500

*Includes \$18.0 million paid through January 2025, and \$43.7 million scheduled to be paid in May 2025.

Source: Department of Administration, Capital Finance

From 2013-14 to 2023-24, these payments from Act 20 related land sales reduced stewardship debt by \$6.5 million. These required land sales are discussed in a separate section.

As of November, 2024, 132 full-time equivalent (FTE) and limited-term employees (LTE) throughout DNR devote a portion of their workload to stewardship program-related duties. These staff perform an estimated 29.09 FTE of work effort toward stewardship program related duties. These staff perform the following amount of work effort at the following bureaus or divisions: (a) 21.02 FTE in Facilities and Lands; (b) 7.17 FTE in Community Financial Assistance; (c) 0.37 FTE in Parks and Recreation Management; (d) 0.28 FTE in Finance; (e) 0.18 FTE in Forestry; and (f) negligible amounts in Legal Services and Remediation and Redevelopment.

Stewardship Program Oversight

Natural Resources Board

Under section NR 1.41 of the administrative code, the following land transactions require the

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

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

It should also be noted building projects over \$2.0 million are required to be specifically enumerated in state law and reviewed by the State Building Commission for approval prior to bidding. Also, any state-funded development project in excess of \$600,000 must be reviewed by the State Building Commission for approval prior to bidding. Building projects up to \$600,000 in costs, which are referred to as small projects, are

required to be reviewed by the DOA Division of Facilities Development for approval prior to bidding.

Joint Committee on Finance

Beginning July 1, 2011, all stewardship grants and land acquisitions over \$250,000 were subject to a 14-day passive review procedure before the Joint Committee on Finance. Further, beginning July 14, 2015, all land acquisitions north of State Trunk Highway 64 were subject to a 14-day passive review. Under the passive review procedure, the Committee had 14 working days from the receipt of a stewardship request to notify DNR that a meeting would be scheduled to consider the request. If, within that time period, the Co-Chairs did not notify DNR that a meeting had been scheduled, DNR could proceed with the project. If a meeting was to be scheduled, a majority vote of the Committee was required to approve or amend the proposal.

In July, 2024, the Wisconsin Supreme Court ruled in *Evers v. Marklein* that the stewardship passive review procedure was an unconstitutional "legislative veto." The court's ruling noted that passive review "... interfere[d] with the executive branch's core function to carry out the law by permitting a legislative committee, rather than an executive branch agency, to make spending decisions for which the legislature has already appropriated funds and defined the parameters by which those funds may be spent."

From July 1, 2011, through July 5, 2024, Joint Finance reviewed 328 stewardship projects, including 89 DNR acquisitions, 111 land acquisition grants, and 128 grants under the various oversight provisions, including 53 projects north of Highway 64 but less than \$250,000. From July, 2024, through November, 2024, DNR has awarded, or tentatively awarded, stewardship grants for 84 projects with an awarded amount of approximately \$22.3 million; 19 of these projects were awarded, or tentatively awarded, an amount larger than \$250,000.

The Supreme Court ruling in *Evers v. Marklein* invalidated two additional Joint Finance reviews. 2013 Act 20 had prohibited DNR from acquiring lands outside a project boundary established on or before May 1, 2013, unless approved by 12 of the 16 members of the Committee. 2013 Act 20 also required approval through the Committee's passive review procedure for any acquisition if, at the time of the proposed obligation, DNR-owned lands exceed 1.9 million acres. The Supreme Court found both reviews unconstitutional on the grounds described previously.

Local Review

2023 Wisconsin Act 12 requires that, for any land acquisition north of U.S. Highway 8, before DNR may purchase the property, DNR must obtain a resolution from the local governing board of each municipality in which the proposed land acquisition would occur supporting the proposed project. U.S. Highway 8 runs east-west across northern Wisconsin from the Michigan border near Niagara to the Minnesota border at St. Croix Falls.

Aids in Lieu of Property Taxes

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

date the value typically represents the equalized (property tax) value in the year prior to purchase.

Since 2016-17, 50% of aids in lieu of taxes on lands acquired since 2011 are paid from the forestry account with the remaining 50% paid from GPR. 2021 Act 58 established a minimum aids payment of \$3.50 per acre. Table 9 shows aids in lieu of property tax payments since 2015-16.

Table 9: Aids in Lieu of Property Tax Payments

Fiscal Year	GPR	SEG	Total
2015-16	\$6,309,700	\$7,229,300	\$13,539,000
2016-17	7,433,900	6,097,100	13,531,000
2017-18	6,603,900	7,015,100	13,619,000
2018-19	6,565,700	6,977,300	13,543,000
2019-20	6,668,400	7,143,300	13,811,700
2020-21	6,672,500	7,201,100	13,873,600
2021-22	9,872,100	7,082,100	16,954,200
2022-23	9,872,100	6,467,300	16,339,400
2023-24	9,872,100	6,806,900	16,679,000
2024-25*	9,872,100	7,350,100	17,222,200

*Budgeted.

Estimated Value

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

As land purchased by DNR that was enrolled in the forest crop law (FCL) or managed forest law (MFL) programs is subject to preferential tax treatment, but not technically considered tax-exempt, FCL and MFL continue to be assigned

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

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

Assessed Value

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

19th century, has interpreted statutes to allow assessed values at a fraction of market value, provided the same fraction applies to all property in the taxation district. As a result, local assessors can assess property at a level below market value without violating the state constitution's requirement of uniform taxation.

Appraised Value

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

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

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

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

Commonly accepted definitions of highest and best use utilized by appraisers generally take into

account four different factors when making the determination:

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

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

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

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

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

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

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

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

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

Management of Public Lands

Public Ownership of Land in Wisconsin

Public conservation land throughout the state of Wisconsin, as of September, 2024, is estimated to include approximately 6.1 million acres, or approximately 17.6% of the state's land area. The federal government holds approximately 1.8 million acres as conservation land, the majority of which consists of national forests. (Other federal lands, including military bases and land owned by the Army Corps of Engineers, are excluded.) As of September, 2024, local units of government owned approximately 2.6 million acres, primarily county forests, which represents approximately

43% of the publicly-owned conservation land in Wisconsin. Table 10 summarizes public land ownership by governmental source.

Table 10: Estimated Public Conservation Land Ownership in Wisconsin

Land Owner	Acres	% of State Land
Local		
County Forests	2,406,854	6.94%
County and Local Parks	215,441	0.62
School Forests	27,006	0.08
Federal	1,814,163	5.23
State		
DNR	1,559,343	4.50
BCPL	75,038	0.22
KVR	<u>8,569</u>	0.02
Total	6,106,414	17.62%
State Land Area	34,661,100	

Source: Department of Natural Resources; State Cartographer's Office; U.S. Census Bureau

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

As of September, 2024, DNR owned approximately 1.6 million acres of land, which represents approximately 4.5% of the state's land area. The DNR ownership represents approximately 25% of the publicly-owned conservation land in Wisconsin. Additional state-held acreage in Table 10 is shown for the Kickapoo Valley Reserve (KVR), which includes 7,400 state-owned acres in Vernon County open to outdoor recreation. KVR manages an additional 1,200 acres held in trust for the Ho-Chunk Nation. KVR manages all 8,569 acres as one property.

DNR properties are located in 71 of the state's 72 counties and range in size from less than a quarter acre (the Jaeger's Island Wildlife Area in Winnebago County) and various boat launches to 234,789 acres (the Northern Highland-American Legion State Forest in Iron, Oneida, and Vilas Counties). DNR has established a total acquisition goal of approximately 2,221,500 acres throughout the state. However, DNR periodically reviews and revises acreage goals or adds new acquisition projects with the approval of the Natural Resources Board. Of the current goal, approximately 2.0 million acres have either been purchased or protected by easement, bringing DNR to within 91% of its current goal.

As of September, 2024, the Board of Commissioners of Public Lands (BCPL) owned approximately 75,000 acres of school trust lands, bringing total state-owned public access land to approximately 1.64 million acres. BCPL's lands are included in this total as they are open to the public for hunting, fishing, trapping and other nature-based outdoor recreational activities; however, they are not strictly held for conservation purposes. BCPL has a fiduciary duty to manage these lands in trust for public education beneficiaries. Where possible, BCPL manages lands as productive forests. BCPL awards three-year timber contracts through a competitive bidding process. Proceeds from BCPL timber sales are deposited in the appropriate school trust funds in accordance with state constitutional direction.

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

Federal ownership includes land owned in fee title and managed by the federal government, including lands of the four major federal land management agencies: the U.S. Forest Service, National Park Service, U.S. Fish and Wildlife Service, and Bureau of Land Management. The federal figures in Table 10 exclude lands managed by the Department of Defense. It should also be noted that the acres listed as federal land exclude land used for such purposes as office buildings or prisons. In addition, approximately 645,000 acres of tribal lands in the state are not included in Table 10. Although these lands are held in trust, they are not "owned" by the federal government and public access may be restricted on these lands.

School and community forests, which are owned mostly by school districts but may also include technical colleges and UW System institutions, are also open to several outdoor recreational activities. Allowed activities vary by managing entity. As of October, 2024, these properties cover approximately 27,000 acres.

Easements. An easement is a perpetual agreement entered into by the landowner and DNR in which the state purchases certain specifically-identified rights from the landowner. A conservation easement may: (a) provide for public access and recreational use; (b) specify certain management criteria, such as maintaining streambank habitat or sustainable forestry practices; or (c) require certain development restrictions. The uniform conservation easement act under s. 700.40 of the statutes governs these transactions. The seller of the easement retains ownership of the property, as well as the right to use the property subject to the restrictions set forth in the easement. In such instances, s. 70.32(1g) of the statutes directs assessors to consider the value of such easements in setting taxable values. The owner of the property would continue to pay taxes on the property, but the taxable value would reflect the diminished value to the owner due to the conservation easement. The land can be sold, or passed on to

the owner's heirs, but the conditions of the easement are part of the deed and are binding on future owners. As of November, 2024, in addition to the approximately 1.6 million acres owned by DNR, DNR also held easements on an additional 468,213 acres.

Sale of DNR Lands. 2013 Act 20 requires the Natural Resources Board on or before June 30, 2017, offer for sale at least 10,000 acres of DNR property located outside the project boundaries established as of May 1, 2013. The act specified that the net proceeds of sales be used for repayment of principal on bonds issued for the stewardship program after any required payments were made to the federal government or private grantors, as applicable. DNR reports that interest is minimal for these properties, that DNR performs minimal marketing of these properties, but that lands remain open to further sales.

The Natural Resources Board approved 10,275 acres to be offered for sale, with the last approval of parcels occurring in October, 2016. Table 11 shows the status of DNR land sales under 2013 Act 20. As of June 30, 2024, DNR had sold 232 parcels, totaling 5,670 acres. Proceeds from these sales were used to pay \$6.5 million in stewardship debt service.

Table 11: Land Sales under 2013 Act 20

Fiscal Year	Parcels Sold	Acres Sold	Land Proceeds	Stewardship Debt Discharged
2013-14	2	8	\$3,620	\$3,620
2014-15	10	312	788,340	780,895
2015-16	8	336	236,098	235,723
2016-17	142	3,144	4,087,344	3,820,485
2017-18	53	848	1,296,372	1,054,409
2018-19	9	396	527,117	302,250
2019-20	2	540	258,467	258,467
2020-21	1	22	34,465	34,465
2021-22	2	39	26,787	6,697
2022-23	0	0	0	0
2023-24	<u>3</u>	<u>25</u>	<u>20,766</u>	<u>20,766</u>
Total	232	5,670	\$7,279,376	\$6,517,777

Public Access on Stewardship Lands

Prior to 2007, lands purchased with stewardship funds were not required to be open to nature-based outdoor activities (NBOAs). 2007 Act 20 specifies that land acquired by DNR or acquired through a stewardship program grant in fee simple, or acquired by an easement or other conveyance that was withdrawn from the MFL program on or after October 27, 2007, must be open to the public for NBOAs, unless the Natural Resources Board determines that a closure is necessary to: (a) protect public safety; or (b) protect a unique plant or animal.

Administrative code Chapter NR 52 defines a NBOA as "the nature based public outdoor activity of hunting, fishing, trapping, hiking, or cross-country skiing." Section NR 1.61 of the administrative code requires that all DNR lands, regardless of whether they were acquired using stewardship funding, be open to NBOAs, other traditional uses, including nature study and berry picking, and other recreational uses, including camping, bicycling, equestrian uses, field trials, and snowmobiling or other motorized activities, as authorized on a parcel by the property master plan.

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

Hunting and Trapping. Since 2013, state parks must be open to hunting, fishing, and trapping. However, DNR may prohibit hunting, fishing, or trapping in a state park or a portion of a state park if the area is: (a) within 100 yards of a

designated use area; or (b) if the Natural Resources Board determines that prohibiting hunting, fishing, or trapping is necessary to protect public safety or to protect a unique plant or animal. (2011 Wisconsin Act 168 requires four or more of the seven members to concur in that determination.) In addition, DNR has established two time periods during which hunting and trapping is permitted in state parks during seasons that fall within these time periods including: (a) spring, when gun and archery hunting and limited trapping are allowed in the open areas of the property from April 1 through the Tuesday nearest May 3; and (b) fall/winter, when gun and archery hunting and trapping are allowed in the open areas of the property from November 15 through December 15, except that hunting with legal archery methods is allowed through the Sunday nearest January 6.

According to DNR, most state parks have some areas open to hunting and trapping during these time periods. However, due to property size, proximity to urban or residential areas, environmental sensitivity and other factors, some state park properties do not allow hunting or trapping. Maps are available at each property, and on DNR's website, showing the areas open to hunting and trapping. All properties are open for state fishing seasons, except that bow and spear fishing follow the same state park rules as hunting. Bow and spear fishing is prohibited within 100 yards of a beach, boat launch, or fishing pier within a state park.

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

2007 Act 20 specifies that, if DNR authorizes an NCO to charge a fee for hunting on stewardship land, the fee for the hunting season may not exceed the state park daily resident vehicle admission fee (\$13). These requirements do not apply to stewardship easements for trails, land acquired or managed for the Ice Age Trail, and easements where the primary purpose of the easement is not public access.

Exemptions. Certain DNR lands are statutorily allowed to be closed to public access for hunting and trapping. For example, s. 29.091 of the statutes prohibits hunting and trapping within a wildlife refuge. Additionally, hunting may be allowed in some habitat areas, but may be prohibited in others where it would compromise the production or protection of a particular species. Hunting is also prohibited at boat access sites, park entrances, and visitor stations on lands acquired through the land acquisition subprogram.

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

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

the statutes. Exceptions include fish and game refuges. Appendix VII illustrates the public access requirements for stewardship land acquisitions.

For non-DNR land acquisitions, the rule specifies that all stewardship program grants for land acquired with stewardship funds in fee simple or through an easement on former MFL land are required to include a description of the public uses proposed for the property being acquired and a checklist indicating which of the specific NBOAs will be permitted on the property. The checklist must include: (a) an indication as to whether a specific NBOA shall be allowed on the property; (b) for hunting, information regarding allowing waterfowl, small game, turkey, and big game hunting, for both gun and archery hunting; (c) for trapping, information regarding allowing water trapping and upland trapping; (d) for fishing, information regarding permitting shore fishing and boat fishing; (e) for hiking, information regarding allowing trail hiking and hiking off-trail; and (f) for cross-country skiing, information regarding allowing groomed trail skiing and off-trail skiing.

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

In addition, a stewardship grant application checklist must also include a description of the

NBOAs to be prohibited on the property, if any, and the reason for the prohibition. These may relate to protecting public safety, protecting a unique animal or plant community, or accommodating usership patterns, if applicable, subject to the provisions under s. 23.0916 of the statutes.

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

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

- The potential for a NBOA to impact the natural values of the site, or for a NBOA to accelerate or increase over time and jeopardize the natural values of a site; and

- The potential for a NBOA to increase the risk of poaching rare species, or the removal or destruction of rare geological or archeological features.

2011 Act 32 removed the accommodation of usership patterns from the allowable reasons for prohibition of a nature-based outdoor activity. However, if the property was acquired for a state trail or the Ice Age Trail, access could continue to be restricted to accommodate usership patterns.

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

For any stewardship proposal to prohibit a NBOA, DNR is required to provide electronic public notice to any individual asking to receive such notice. This is followed by a public comment period and, if an objection is received during the

comment period, an evaluation period. If an objection is received, DNR is required to create a written summary of its determination on the proposal to prohibit one or more NBOAs at the end of the public comment and evaluation periods.

DNR submits a report to the Natural Resources Board for each regularly scheduled meeting that summarizes DNR staff determinations regarding proposed prohibitions of NBOAs for DNR acquisitions or stewardship grant awards. The report is submitted to the Board and the information made available to the public over the internet at least five working days prior to the next regularly scheduled meeting of the Board. The Board must allow public participation and testimony regarding DNR's determinations and vote whether to ratify prohibitions of NBOAs on non-DNR land included in the report.

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

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

In addition to the public notice requirements under Chapter NR 150 of the administrative code, Chapter NR 52 requires DNR to provide individual notification over the internet to any person requesting to receive a notice of any proposal to prohibit a NBOA. Specifically, the rule requires any public notice regarding a proposal to prohibit a NBOA to include: (a) the name, address, and phone number of DNR's contact person for the project; (b) the checklist indicating which specific NBOAs will be permitted on the property; (c) a summary of the NBOAs to be prohibited; and (d) DNR's initial assessment of the proposal to prohibit the NBOA, including an evaluation of the criteria described in the rule, and involving DNR's resource management professionals at the local, regional, and statewide level. DNR complies with this requirement through the use of an email sign-up feature available through DNR's website, which delivers news releases to a subscriber's email address containing the required information for each stewardship project.

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

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

The November, 2023, report noted that DNR awarded six stewardship grants during 2021-22 and 2022-23 where public access is restricted. No DNR acquisitions acquired during this period are subject to public access restrictions. The prohibitions are for hunting and trapping. All of these restrictions were related to protecting public safety or local ordinances banning hunting. The report noted that in 2021-23, 16,627 acres of public access lands were acquired using stewardship funds. Of these, 103 acres (0.6%) have one or more NBOA restriction.

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

DNR is also required to make a list of all stewardship land acquired before October 27, 2007, for which public access has been restricted or prohibited and the reasons for that action, and make it

available to the public by December 21, 2013. The atlas is available for purchase online.

Further, 2007 Act 20 required an owner of stewardship land, or DNR, if the land is surrounded by DNR land, to provide notice of public access to the stewardship land in the form of specific signs placed at major access points on the stewardship land to identify the land as acquired using stewardship funds. This must occur within six months of receiving stewardship funds. Signs must be at least 108 square inches and made of a durable substance, and signs must include: (a) either the primary activities that are restricted or prohibited on the stewardship land; (b) the name of the owner of the stewardship land or a person to contact regarding the stewardship land; and (c) if the stewardship land has a cumulative acreage of 10 acres or more, the postal address or telephone number of the owner of the stewardship land or other contact or an internet website address where a person can locate that information.

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

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

In addition, 2013 Act 20 specifies that DNR work in cooperation with the public, governmental units, and other interested parties to evaluate roads using ecological, economic and social criteria to develop a motorized vehicle access plan and an

implementation plan for the access of each DNR-owned property. DNR indicates the master planning process is the framework for the public and partners to engage in discussions about future use and development of road access. The master planning process provides public involvement opportunities during the process and again when the plan is presented to the Natural Resources Board for approval.

Further, 2013 Act 20 modified s. 23.115 of the statutes, to specify that, in addition to DNR's current ability to designate trails, campgrounds, and special use areas for property under its control, it

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

Appendices

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

- Appendix I provides a summary of expenditures under the stewardship program for 2014-15 through 2023-24.
- Appendix II summarizes DNR land acquisitions funded from the stewardship program (original and reauthorized programs) by county, including the number of acres in each county for which an easement has been purchased, and the number of acres acquired in fee title.
- Appendix III shows stewardship program land acquisitions through June 30, 2024, for which the purchase price was greater than \$5 million, or more than 10,000 acres were acquired.
- Appendix IV provides information on major property development projects that remain active as of June 30, 2024.
- Appendix V summarizes land acquisition and local assistance subprogram expenditures by county, based on the location of the property involved, to local units of government and non-profit conservation organizations.
- Appendix VI lists earmarked projects authorized to use stewardship funding.
- Appendix VII illustrates the public access requirements for stewardship land acquisitions under ss. 23.0916(2) and 23.0916(3) of the statutes and Chapter NR 52 of the administrative code.

APPENDIX I

Stewardship Program Expenditures: 2014-15 through 2023-24

Category	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	10-Year Total
<i>Land Acquisition</i>											
DNR Land Acquisition	\$16,452,200	\$10,118,100	\$8,493,700	\$2,894,400	\$9,487,400	\$7,121,800	\$2,485,600	\$6,379,900	\$368,700	\$40,900	\$63,842,700
NCO Land Acquisition	8,244,700	2,065,300	3,466,100	5,476,400	2,463,000	2,442,200	2,948,300	1,267,800	2,886,500	1,971,500	33,231,800
Dam Safety	<u>401,600</u>	<u>0</u>	<u>444,800</u>	<u>0</u>	<u>449,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,295,800</u>
Subtotal	\$25,098,500	\$12,183,400	\$12,404,600	\$8,370,800	\$12,399,800	\$9,564,000	\$5,433,900	\$7,647,700	\$3,255,300	\$2,012,400	\$98,370,400
<i>Property Development and Local Assistance</i>											
Property Development	\$12,120,200	\$3,184,700	\$6,591,300	\$6,114,700	\$9,026,600	\$35,889,400	\$7,668,500	\$3,888,000	\$6,988,000	\$9,945,500	\$101,416,900
Local Assistance	6,266,700	6,209,900	5,654,900	6,224,300	6,798,900*	4,910,300	1,399,700	1,725,600	6,060,700	4,733,700	49,984,700
Motorized Stewardship	<u>432,700</u>	<u>201,500</u>	<u>258,000</u>	<u>310,100</u>	<u>0</u>	<u>0</u>	<u>375,000</u>	<u>56,800</u>	<u>0</u>	<u>0</u>	<u>1,634,100</u>
Subtotal	\$18,819,600	\$9,596,100	\$12,504,200	\$12,649,100	\$15,825,500	\$40,799,700	\$9,443,200	\$5,670,400	\$13,048,700	\$14,679,200	\$153,035,700
Recreational Boating	\$1,565,300	\$2,751,800	\$3,520,100	\$2,278,600	\$1,632,600	\$2,172,300	\$1,542,900	\$812,800	\$2,067,200	\$3,443,200	\$21,786,800
Total	\$45,483,400	\$24,531,300	\$28,428,900	\$23,298,500	\$29,857,900	\$52,536,000	\$16,420,000	\$14,130,900	\$18,371,100	\$20,134,800	\$273,192,800

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

Note: Expenditures shown are for stewardship bonding authority only, and do not include cash appropriations for purposes described in the paper.

APPENDIX II

DNR Land Acquisitions Under Stewardship by County as of October, 2024

County	Easement Acres	Fee Acres	Total Acres
Adams	4,368	9,119	13,487
Ashland	2,558	20	2,578
Barron	766	53	819
Bayfield	9,004	54	9,058
Brown	1,014	131	1,145
Buffalo	1,606	1	1,607
Burnett	3,228	1	3,229
Calumet	1,530	1	1,531
Chippewa	5,696	170	5,866
Clark	224	0	224
Columbia	3,343	899	4,242
Crawford	7,307	765	8,072
Dane	5,037	871	5,908
Dodge	1,562	461	2,023
Door	723	82	805
Douglas	15,447	75,461	90,908
Dunn	4,009	647	4,656
Eau Claire	1,021	162	1,183
Florence	13,036	162	13,198
Fond du Lac	6,089	1,536	7,625
Forest	594	62,780	63,374
Grant	4,107	996	5,103
Green	238	460	698
Green Lake	1,424	4	1,428
Iowa	4,779	919	5,698
Iron	32,425	28,426	60,851
Jackson	3,700	7	3,707
Jefferson	2,504	19	2,523
Juneau	5,625	510	6,135
Kenosha	369	0	369
Kewaunee	851	88	939
La Crosse	471	171	642
Lafayette	632	97	729
Langlade	1,638	18,846	20,484
Lincoln	8,000	19,894	27,894
Manitowoc	730	360	1,090
Marathon	2,235	1,379	3,614
Marinette	8,366	14,636	23,002
Marquette	1,616	5	1,621
Milwaukee	66	57	123

APPENDIX II (continued)

DNR Land Acquisitions Under Stewardship by County as of October, 2024

County	Easement Acres	Fee Acres	Total Acres
Monroe	1,106	619	1,725
Oconto	1,383	3	1,386
Oneida	34,121	22,013	56,134
Outagamie	4,108	5	4,113
Ozaukee	571	723	1,294
Pepin	1,971	79	2,050
Pierce	751	217	968
Polk	6,159	239	6,398
Portage	9,368	23	9,391
Price	554	38	592
Racine	936	1	937
Richland	4,331	649	4,980
Rock	1,781	104	1,885
Rusk	46	1	47
Sauk	6,423	2,697	9,120
Sawyer	8,722	39,025	47,747
Shawano	1,208	51	1,259
Sheboygan	3,124	1,053	4,177
St. Croix	3,045	48	3,093
Taylor	1,726	17	1,743
Trempealeau	1,321	94	1,415
Vernon	1,416	513	1,929
Vilas	6,437	1,045	7,482
Walworth	3,891	59	3,950
Washburn	3,487	13	3,500
Washington	1,989	552	2,541
Waukesha	4,581	355	4,936
Waupaca	1,845	157	2,002
Waushara	3,631	40	3,671
Winnebago	2,795	1,833	4,628
Wood	<u>1,205</u>	<u>35</u>	<u>1,240</u>
Total	291,965	312,551	604,516

APPENDIX III

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

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

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
						maining 7,300 acres (from TNC) for \$3.5 million and received \$2.3 million in federal Forest Legacy funds as reimbursement. The almost 65,000-acre area includes more than 48 lakes and ponds, and more than 70 miles of rivers and streams. It is a working forest that also provides habitat for migratory waterfowl, trout, and other wildlife. The property offers a variety of recreational opportunities including hiking, hunting, fishing, kayaking, cross-country skiing, and snowmobiling.	
2008	Wausau Papers and The Conservation Fund	Douglas	Brule River State Forest Addition	\$6,111,400	5,889	Four non-contiguous parcels provided additional acreage in northern Brule River State Forest, permanently protected hunting and other public access rights on land previously open under the Managed Forest law program.	\$1,038
2009	Rainbow Springs Golf Company, Inc. and U.S. Residential Golf Properties, Inc.	Walworth and Waukesha	Rainbow Springs	\$10,800,000	970	Includes a 38-acre natural seepage lake, and three-quarter mile corridor of the Mukwonago River, an exceptional resource water and Class II trout stream. Designated as Mukwonago River Unit of Southern Kettle Moraine State Forest. Natural Resources Board approved borrow-ahead from a single year to cover full cost.	\$11,134
2010	Wisconsin Timber Associates	Forest	Connors State Forest Legacy Easements	\$8,297,200	18,438	Easements consist of hemlock-hardwood forestland in Forest County acquired for the state Forest Legacy program. Adjacent to national forest and county forest land, which combined with this property protects two major wild lakes, Wabikon and Riley. The rivers flowing through the tract form the upper reaches of the Green Bay watershed. The property is managed using sustainable forest practices and provides public access for nature-based outdoor recreational activities including hunting, fishing, trapping, hiking, and cross-country skiing.	\$450
2011-2020							
2011 and 2012	Plum Creek Timberlands	Sawyer	Big Chip Buffer Easement (\$8.2 million project)	\$4,219,300	18,179	\$8.2 million conservation easement acquired in two phases including federal Forest Legacy funds of \$4 million. Provides buffers for the Chippewa Flowage, Wisconsin's largest semi-wilderness body of water, and the Chequamegon National Forest. The forestland is managed using sustainable forestry and provides recreational opportunities for hunting, fishing, trapping, cross-country skiing, and hiking, among others.	\$232

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

Fiscal Year	Seller	County	Property	State Amount	Acres	Description	State Cost Per Acre
2019	Keweenaw Land Association	Iron	Keweenaw Forest Legacy Easement	\$4,366,100	14,352	A perpetual conservation easement divided between two tracts located in the Forest Legacy project boundaries that connect several surrounding public forestlands. The properties are 90% productive forest and will be managed according to sustainable forestry guidelines. The easement provides public access and guarantees that the entire property will not be subdivided and that no developments or buildings will be constructed. The project is a part of the state's long-term Forest Legacy program, which seeks to preserve environmentally important private forestlands in long-term or perpetual forestry uses. The properties contain Class I, II and III trout streams, as well as several scattered wetlands and unnamed lakes. The Keweenaw Land Association set aside \$400,000 from the purchase price in a permanent endowment for road maintenance on 16.45 miles of interior roads to guarantee public access.	\$304
2021-Present							
2022	Pelican River Forest LLC	Oneida	Pelican River Forest Conservation Easement Phase I	\$4,649,000	11,719	A perpetual conservation easement in the Towns of Pelican, Monico, Enterprise and Schoepke that connects public forestlands. The property is 83% productive forest and contains 13 miles of two-bank stream frontage along Monico Creek, Beaver Creek, Neptune Creek and Enterprise Creek. The easement provides public access and guarantees that the entire property will not be subdivided, that no developments or buildings will be constructed and will be managed according to sustainable forestry guidelines. The project is a part of the state's long-term Forest Legacy program. The properties contain Class I, II and III trout streams, as well as several scattered wetlands and unnamed lakes. \$500,000 from the purchase price is set aside in a permanent endowment for road maintenance on interior roads to guarantee public access.	\$397
2024	Pelican River Forest LLC	Forest, Langlade, and Oneida	Pelican River Forest Conservation Easement Phase II	\$0	54,898	A working forest conservation easement in the Towns of Pelican, Monico, Schoepke, Stella, Piehl, Pine Lake, Sugar Camp, and Three Lakes in eastern Oneida County, with adjoining locations in Elcho in Langlade County, and in Cranston in Forest County. The project will protect and preserve the integrity of northern forestlands in perpetuity, prevent forest fragmentation, and promote the use of sustainable management practices. The property will be open to the public for all five NBOAs. The project was funded entirely through a Forest Legacy grant of \$10,439,610.	N/A

APPENDIX IV

Stewardship Major Development Projects Active as of June 30, 2024

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Ackley Wildlife Area	Upgrade Oxbow Dam	\$360,600	\$80,385	\$259,437	\$20,777
Big Bay State Park	Replace Campground Vault Toilets	372,200	358,455	0	13,745
Big Foot Beach State Park	Combined - Shop Siding and Windows	135,200	15,166	104,978	15,057
Blue Mound State Park	Construct Vista Trail and Improve Day Use Trail and Campsite For Accessibility	99,300	995	0	98,305
Copper Falls State Park	Accessible Camper Cabin - Replace Roof and Stain Siding	100,400	93,570	0	6,830
Copper Falls State Park	North Country Trail Pedestrian Bridge	88,560	6,217	-	82,343
Council Grounds State Park	Reroof Log Shelterhouse	144,000	8,305	10265	125,430
Crex Meadows Wildlife Area	Reroof Crex Meadows Visitor Center	65,000	0	0	65,000
Devil's Lake State Park	Repair Northshore Beach Wall and Access	190,200	179,990	3,585	6,625
Devil's Lake State Park	Toilet Shower Building Repairs	867,500	0	0	867,500
Devil's Lake State Park	Vault Toilet Replacement	98,400	94,349	0	4,051
Devil's Lake State Park	Water Infrastructure	1,401,000	1,330,848	4,640	65,512
Eldorado Wildlife Area	Eldorado Marsh Main Dike Gravel and Grading	103,000	0	0	103,000
Gandy Dancer State Trail	Gandy Dancer Culvert Repair	290,000	4,266	0	285,734
Glacial Drumlin State Trail	London Trailhead Safety Repairs	122,640	0	0	122,640
Glacial Drumlin State Trail	Parking Lot on Jones Road	222,300	7,511	30,627	184,162
Glacial Drumlin State Trail	Rock Lake Bridge Repairs	154,000	142,678	0	11,322
Glacial Drumlin State Trail	Trail Depot Structural Repairs and Building Upgrades	187,000	11,320	29,525	146,155
Governor Dodge State Park	Horse Campground Vault Purchase	66,000	56,350	0	9,650
Governor Dodge State Park	Replace Vault Toilets - Phase 2	309,000	309,000	0	0
Governor Dodge State Park	Twin Valley Boat Launch Renovation	481,000	475,992	19	4,989
Governor Earl Peshtigo River State Forest	Boat Landing #11 Repairs - Caldron Falls	114,000	100,999	0	13,001
Governor Earl Peshtigo River State Forest	Boat Landing #6 Renovation - Phase 2	87,300	76,426	0	10,874
Hartman Creek State Park	Public Entrance Visitor Station Exterior Upgrade	306,900	0	0	306,900
Hartman Creek State Park	Replace Campground Toilet and Shower Building	145,000	5,994	0	139,006

APPENDIX IV (continued)

**Stewardship Major Development Projects
Active as of June 30, 2024**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Havenwoods State Forest	Havenwoods Solar Panel Replacement	\$100,900	\$76,366	\$0	\$24,534
Havenwoods State Forest	Reroof Education Center	300,000	252,382	0	47,618
High Cliff State Park	Marina Inlet Culvert	145,200	0	0	145,200
Interstate State Park	Replace North Campground Lift Station	266,500	3,150	232,736	30,614
Interstate State Park	Replace Old Office Well	66,900	0	0	66,900
Kettle Moraine Springs Fish Hatchery	Renovate the Kettle Moraine Springs Fish Hatchery	26,600,000	26,599,950	0	50
Kettle Moraine State Forest-Northern Unit	Long Lake - Wastewater and Sewer Redevelopment	1,297,000	0	0	1,297,000
Kettle Moraine State Forest-Northern Unit	Long Lake Boat Ramp Reconstruction	104,500	7,826	0	96,674
Kettle Moraine State Forest-Northern Unit	Roof and Window Replacements for Multiple Locations	1,082,400	78,920	864,600	138,880
Kettle Moraine State Forest-Southern Unit	Bluff Creek Rail Bridge Removal	147,900	10,010	27,890	110,000
Kettle Moraine State Forest-Southern Unit	Resurface Trail at Paradise Springs	58,500	0	0	58,500
Kohler-Andrae State Park	Combined - Roofing Projects	256,000	30,943	201,659	23,398
Kohler-Andrae State Park	Indoor Shelter - Septic System Replacement	54,700	0	0	54,700
Kohler-Andrae State Park	South Shower Structural Repair	52,700	0	0	52,700
Lake Lucerne Public Access	Boat Launch Renovation	554,000	0	0	554,000
Lower Wisconsin State Riverway	Develop Mazomanie West Day Use Area and Canoe Access	506,600	54,207	8,233	444,160
Merrick State Park	Renovation of Maintenance Building Exterior at Park Office	86,500	0	0	86,500
Mirror Lake State Park	Replace Cliffwood Campground Toilet and Shower Building	1,633,000	1,390,631	160,013	82,356
Mirror Lake State Park	Replace Vault Toilets Lower Sandstone Campground	110,600	106,047	0	4,553
Navarino Wildlife Area	Navarino Flowage Repairs	330,362	192,862	0	137,500
Northern Highland-American Legion State Forest	Install Tile in Showers	290,000	267,666	0	22,334
Northern Highland-American Legion State Forest	Motorized Recreation Implementation - Woodruff N/S Route - North 1/3	111,550	0	0	111,550
Northern Highland-American Legion State Forest	Replace Old Vault Toilet and Clear Lake Campground	122,400	117,880	0	4,520
Northern Highland-American Legion State Forest	Replace Vault Toilets - Big Lake	222,200	213,994	0	8,206
Pattison State Park	Replace Windows for Shop	270,200	27,641	228,032	14,527

APPENDIX IV (continued)

**Stewardship Major Development Projects
Active as of June 30, 2024**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Peninsula State Park	North Nicolet Shower and Toilet Building 1479 and 1480 Renovation	\$839,300	\$55,164	\$0	\$784,136
Peninsula State Park	Replace Waterline Laterals in the Campgrounds	363,950	35,080	0	328,870
Peninsula State Park	Tennison Bay Well House Addition and Repairs	233,900	25,079	188,200	20,621
Perrot State Park	Replace Maintenance Building Roof	161,500	0	0	161,500
Pine Island Wildlife Area	Boat Landing Reconstruction	73,500	55,304	0	18,196
Point Beach State Forest	Reconstruct Campground Roads	630,300	522,875	0	\$107,425
Point Beach State Forest	Resurface Rawley Point Bike Trail	119,820	71,823	0	47,997
Point Beach State Forest	Roof Replacements	86,700	0	0	86,700
Potawatomi State Park	Campground Drainage and Water Diversion to Address Flooding	115,000	107,827	0	7,173
Potawatomi State Park	Reconstruct Collapsed Retaining Wall	127,200	53,622	0	73,578
Potawatomi State Park	Replace Public Entrance Visitor Station	52,900	3,563	0	49,337
Princeton Lock and Dam	Princeton Fishing Pier	106,800	25,150	11,050	70,600
Richard Bong State Recreation Area	Headquarters Roof Replacement	220,000	208,293	0	11,707
Richard Bong State Recreation Area	Shared Field Operations Facility - Parks, Wildlife, and Fisheries	564,500	47,344	0	517,156
Richard Bong State Recreation Area	Shop Roof Replacement - Parks and Wildlife	155,600	138,017	0	17,583
Richard Bong State Recreation Area	Urban Fishing Pond Accessible Pier	139,000	120,085	6,019	12,895
Rock Island State Park	Replace Cottage Septic	94,500	0	0	94,500
Rocky Arbor State Park	Replace Vault Toilets - Campground	339,900	325,908	0	13,992
Rowleys Bay Public Access	Construct Rowleys Bay Boat Access Parking Area	203,600	173,000	6,487	24,113
Sauk Prairie Recreation Area	Vault Toilet - Magazine Area	144,700	138,743	0	5,957
Silver Lake Public Access	Silver Lake Boat Access Parking Area Redevelopment	80,600	72,691	0	7,909
Theresa Wildlife Area	Main Dike Repair	94,300	13,175	0	81,125
Vernon Wildlife Area	Southern Vernon Trail - Phase 2	242,543	116,282	0	126,261
White River Fishery Area	Bayfield Bridge and Parking Improvement	82,300	36,011	0	46,289
White River Wildlife Area	White River Properties Accessible Hunting Trail	179,800	157,167	0	22,633

APPENDIX IV (continued)

**Stewardship Major Development Projects
Active as of June 30, 2024**

Site/Property	Project Name/Description	Budgeted	Expended	Encumbered	Balance
Wildcat Mountain State Park	New Construction of Solar Well at Group Campground	\$73,000	\$0	\$0	\$73,000
Wildcat Mountain State Park	Replace Shop Roof	168,900	0	0	168,900
Willow River State Park	Renovate Shop Building and Add Insulation	184,300	12,448	0	171,852
Wyalusing State Park	Replace Failing Water Lines	402,900	351,035	3352	48,513
Yellowstone Lake State Park	Repair Roof on Shop/Maintenance Building	86,900	11,492	0	75,408
Yellowstone Lake State Park	Replace Campground Toilet and Shower Building	862,900	502,320	0	360,580
Yellowstone Lake State Park	Replace Campground Vault Toilets	139,800	139,800	0	0
Yellowstone Lake State Park	Waterline for Drinking Fountain Replacement	286,800	272,999	787	13,014
Yellowstone Lake State Park	Waterproofing Metal Roof - Storage Barn	101,200	13,383	0	87,817
Major Projects Subtotal		\$49,040,025	\$36,594,973	\$2,382,135	\$10,062,917
Various Small Projects		<u>1,965,625</u>	<u>791,951</u>	<u>69,004</u>	<u>1,104,670</u>
TOTAL		\$51,005,650	\$37,386,924	\$2,451,139	\$11,167,587

APPENDIX V

Land Acquisition and Local Assistance Grant Programs Expenditures by County as of June 30, 2024

County	Grants to Local Units of Government	Grants to Nonprofit Conservation Organizations	County Forest Grants	Total Encumbrances/ Expenditures*
Adams	\$958,800	\$490,000	\$644,800	\$2,093,700
Ashland	2,009,600	688,600	-	2,698,200
Barron	616,200	-	323,700	939,900
Bayfield	2,933,400	2,882,200	2,749,400	8,565,000
Brown	10,895,900	1,608,700	-	12,504,700
Buffalo	331,100	955,600	-	1,286,700
Burnett	444,700	753,500	111,000	1,309,200
Calumet	2,827,500	241,700	-	3,069,200
Chippewa	2,412,400	2,703,700	424,600	5,540,600
Clark	673,100	-	1,300,300	1,973,400
Columbia	1,291,100	2,849,400	-	4,140,500
Crawford	694,300	2,453,000	-	3,147,300
Dane	28,568,600	28,154,500	-	56,723,000
Dodge	2,985,900	680,400	-	3,666,200
Door	8,847,200	25,544,100	-	34,391,300
Douglas	457,600	3,210,200	1,356,200	5,024,000
Dunn	528,900	2,153,700	-	2,682,700
Eau Claire	2,601,000	6,600	268,100	2,875,600
Florence	142,200	-	987,300	1,129,500
Fond Du Lac	3,018,600	280,700	-	3,299,300
Forest	480,600	-	3,075,300	3,555,900
Grant	1,544,600	2,525,100	-	4,069,700
Green	569,600	312,100	-	881,600
Green Lake	1,011,400	2,135,900	-	3,147,300
Iowa	270,100	7,232,500	-	7,502,600
Iron	654,400	-	162,200	816,600
Jackson	433,200	24,000	1,301,400	1,758,600
Jefferson	5,609,400	4,675,000	-	10,284,400
Juneau	3,057,000	967,300	-	4,024,300
Kenosha	6,093,700	1,809,400	-	7,903,100
Kewaunee	1,097,900	26,100	-	1,124,000
La Crosse	3,224,700	5,726,000	-	8,950,700
Lafayette	851,100	210,300	-	1,061,400
Langlade	1,633,600	276,000	3,622,300	5,531,900
Lincoln	1,094,300	53,600	-	1,147,900
Manitowoc	4,375,100	517,800	-	4,892,900
Marathon	2,188,900	440,000	926,600	3,555,500
Marinette	1,840,200	4,000	244,800	2,089,000
Marquette	247,000	988,000	-	1,235,000
Menominee	-	-	-	-

APPENDIX V (continued)

**Land Acquisition and Local Assistance Grant Programs Expenditures
by County as of June 30, 2024**

County	Grants to Local Units of Government	Grants to Nonprofit Conservation Organizations	County Forest Grants	Total Encumbrances/ Expenditures*
Milwaukee	\$6,623,600	\$ 4,068,800	-	\$10,692,400
Monroe	847,200	10,000	383,700	1,241,000
Oconto	788,200	151,400	111,900	1,051,500
Oneida	1,160,900	166,200	559,700	1,886,800
Outagamie	5,187,800	289,200	-	5,477,000
Ozaukee	4,934,100	10,203,900	-	15,137,900
Pepin	154,900	469,400	-	624,300
Pierce	1,449,600	2,464,400	-	3,914,000
Polk	1,407,900	3,147,100	37,900	4,592,900
Portage	2,418,000	563,800	-	2,981,800
Price	929,200	-	-	929,200
Racine	8,128,500	341,700	-	8,470,300
Richland	194,600	-	-	194,600
Rock	5,756,900	2,656,600	-	8,413,500
Rusk	636,700	-	798,500	1,435,200
Sauk	4,277,000	13,753,900	-	18,030,900
Sawyer	858,700	42,600	-	901,300
Shawano	1,867,700	130,400	-	1,998,100
Sheboygan	2,107,600	2,934,600	-	5,042,200
St. Croix	4,067,400	3,201,800	-	7,269,200
Taylor	437,300	308,400	293,300	1,039,000
Trempealeau	123,700	747,100	-	870,800
Vernon	1,589,800	292,000	108,100	1,989,900
Vilas	2,047,500	5,114,200	469,400	7,631,100
Walworth	3,751,600	3,335,900	-	7,087,500
Washburn	907,400	842,300	935,900	2,685,600
Washington	5,901,000	11,135,300	-	17,036,200
Waukesha	18,579,600	6,260,100	-	24,839,700
Waupaca	2,425,300	312,200	-	2,737,500
Waushara	430,400	1,007,600	-	1,438,000
Winnebago	10,425,200	1,463,900	-	11,889,200
Wood	<u>4,118,000</u>	<u>97,600</u>	-	<u>4,215,600</u>
Total	\$214,048,100	\$179,092,000	\$21,196,400	\$414,336,500

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

APPENDIX VI

Statutory Stewardship Program Earmarks by Biennium

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

APPENDIX VI (continued)

Statutory Stewardship Program Earmarks by Biennium

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

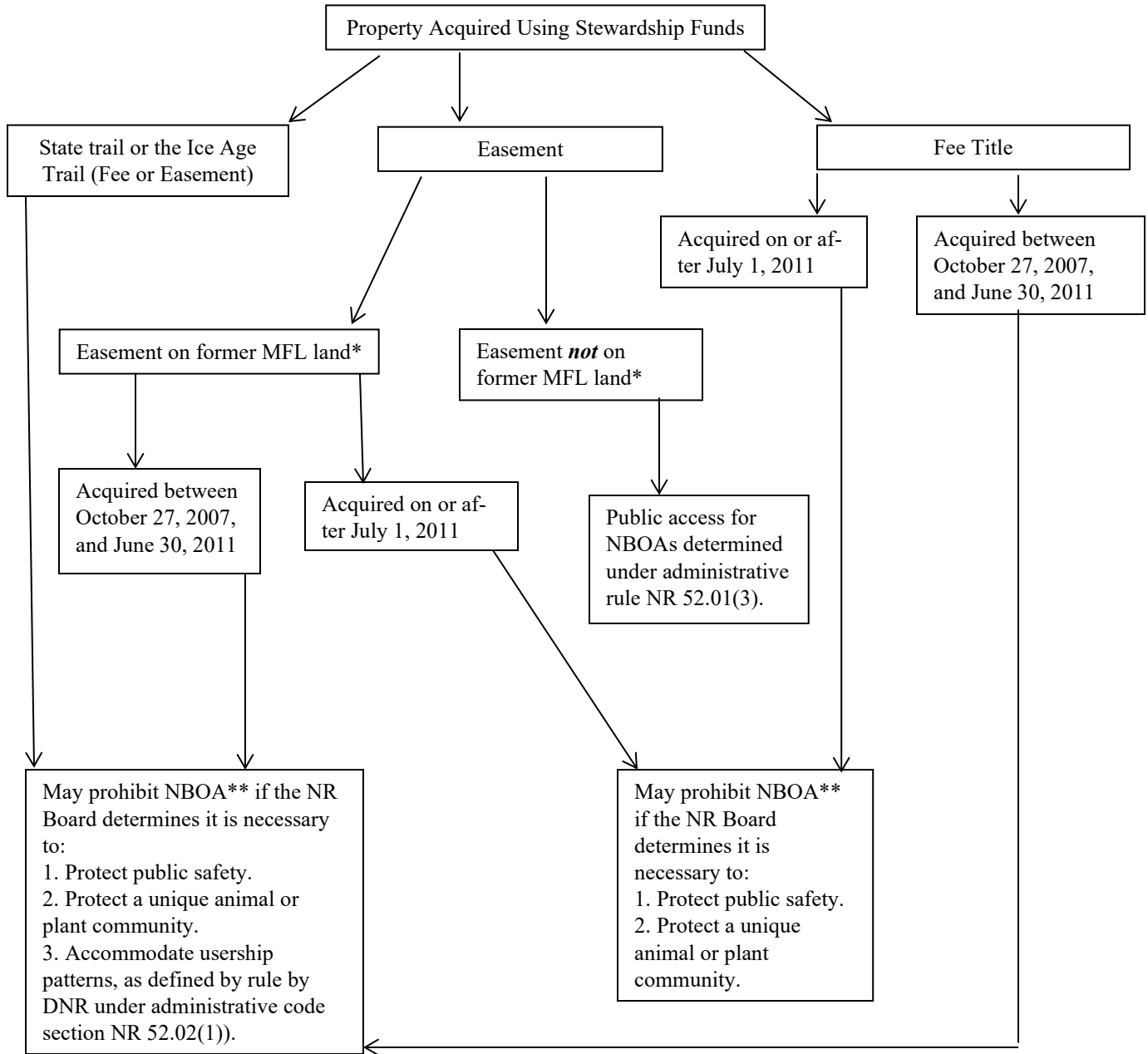
*Percent of eligible project costs funded by grant recipient.

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

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

APPENDIX VII

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



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

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