



Conservation Fund

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Conservation Fund

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Conservation Fund

Introduction

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

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

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

The conservation fund is divided into the following nine accounts:

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

The snowmobile account is designated by statute. Other accounts may be referenced in statute, but are not defined. A tenth account, the motorcycle recreation account, was eliminated on June 30, 2005.

This paper contains information on revenue sources for each account and the appropriations provided for specific programs for the 2016-17 through 2018-19 fiscal years. Data for 2016-17 reflects actual revenues and expenditures. While select 2017-18 data was available, as of January 1, 2019, DNR had not finalized 2017-18 revenues or expenditures. Authorized staff by account reflects fiscal year 2018-19 authorized positions. The estimated fiscal condition of the conservation fund is included as Appendix I. Descriptions of program changes resulting from select recent legislation are also included.

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

Second, several of the programs funded from the conservation fund also receive funding from general purpose revenue (GPR) or program

revenue (PR), which are also credited to separate appropriations and are not generally discussed in this paper.

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

Fourth, the amounts identified as revenue estimates for the 2018-19 fiscal year are primarily based on revenues over the previous several fiscal years.

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

Sixth, fiscal year 2017-18 was the first year after the 2017 Wisconsin Act 59 department reorganization. Expenditure categories for 2016-17 and 2017-18 may not be comparable, as some programs have been shifted to different divisions. The reorganization is discussed in greater length in the "General Conservation Fund" section. Expenditure tables use current division names.

Table 1: Fish and Wildlife Account Revenue

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Resident Hunting Licenses	\$20,509,300	\$20,401,700	25.9%
Nonresident Hunting Licenses	7,210,800	7,404,400	9.4
Hunting Stamps	1,217,200	1,169,700	1.5
Resident Fishing Licenses	13,467,900	13,337,600	17.0
Nonresident Fishing Licenses	9,980,100	9,877,200	12.6
Two-Day Great Lakes	555,100	506,700	0.6
Fishing Stamps	2,746,500	2,715,000	3.5
Combination Licenses	9,303,600	9,518,400	12.1
Permit Application Fee	1,113,800	1,574,000	2.0
Other Licenses and Permits	99,500	104,100	0.1
Timber Sales	4,470,000	5,031,600	6.4
Education and Safety	209,100	160,400	0.2
GoWild Transaction Fees	-115,100	696,500	0.9
Tribal Gaming Revenue	3,000,000	3,000,000	3.8
All Other	<u>2,092,400</u>	<u>3,151,500</u>	<u>4.0</u>
Total	\$75,860,200	\$78,648,800	100.0%

in Table 1. Additional detail regarding specific revenue sources is discussed under each corresponding expenditure.

In recent fiscal years, fish and wildlife account revenues have regularly been less than authorized expenditures for the account. 2015 Wisconsin Act 55 required DNR, in consultation with stakeholders such as hunters, anglers, trappers, and conservationists, to prepare and submit to the Joint Committee on Finance a plan to address the imbalance in the fish and wildlife account. The report, titled "Revenue Options for Wisconsin Fish, Wildlife and Habitat Management," was delivered on December 30, 2016. It recommended one or more of the following: (a) increasing license fees; (b) creating flexible license packages, in which patrons could buy multiple licenses together, at a discount; (c) creating a loyalty program or automatic renewal options to encourage patrons to buy every year, reducing turnover; (d) charging admission fees at state wildlife areas, fisheries, and natural areas; (e) creating a non-motorized watercraft fee, levied on sailboats, canoes, and kayaks; and (f) selling gift cards and other flexible payment methods.

License Sales. Most licenses may be purchased

Fish and Wildlife Account

Revenue

General Account Revenue Sources. The primary source of revenue to the fish and wildlife account is the fees charged for hunting, fishing and special licenses and stamps. Fish and wildlife account revenues for 2016-17 and 2017-18 are shown

directly from DNR or from sales agents appointed by the Department, such as sporting goods stores, discount stores and bait shops, although certain licenses are only available through the Department. A sales agent retains 50¢ for each license and 15¢ for each stamp sold. In addition to receiving the issuance fee, sales agents also retain 50¢ for each transaction provided through the Go Wild system, as well as 50¢ for each antlerless deer hunting tag issued. Both the issuance and transaction fees are deducted from the amount of license revenue retained by DNR. Licenses cannot be purchased by phone. In fiscal year 2017-18, agent commissions totaled approximately \$1.15 million.

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

Go Wild was introduced in 2016. The system was developed by Wisconsin Interactive Network (WIN), at no up-front cost to DNR. WIN will recoup costs by collecting 65¢ for each hunting, fishing, or trapping transaction and 35¢ for each boat or vehicle registration. DNR has a seven-year contract with WIN to operate the system and total costs are expected to be similar to the previous system. Currently, there are 357 different licenses and approvals available through the Go Wild system, and as of November, 2018, 1,050 private sector agents offer Go Wild terminals.

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

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

Current major recreational hunting and fishing licenses and corresponding fees are identified in Appendix II, as well as the number sold during fiscal year 2017-18 as reported by DNR's Bureau of Customer and Outreach Services. The fees include the issuing fee and the wildlife damage surcharge where applicable. (The wildlife damage surcharge is applied to most hunting licenses.)

Combination Licenses. Combination licenses, which provide holders the privileges of several individual licenses, are also available. These licenses include the conservation patron and sports licenses. The conservation patron license provides the holder with a number of hunting, fishing and other recreational privileges and a subscription to Wisconsin Natural Resources magazine. Most of the revenue from conservation patron license sales is retained in the fish and wildlife account; however, a portion of the revenue is transferred to the forestry, parks and natural resources magazine accounts of the conservation fund to reflect the revenue from the license attributable to the privileges related to those accounts. The sports license provides the holder all the privileges of the fishing license and the small game and firearm deer hunting licenses. Beginning April 1, 2003, a sports and junior conservation patron license is also available, for a reduced fee, to individuals between the ages of 12 and 17 years of age, which confers the same privileges of a regular conservation patron or sports license.

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

Military and Veterans Discounts. Members of the U.S. Armed Forces and reserve units who are stationed in Wisconsin are charged the resident fees for hunting, trapping, and fishing licenses. Active-duty military personnel may receive a free annual

fishing/small game license. All recipients of a Purple Heart medal or higher honor may purchase a hunting, trapping or fishing license at the resident rate. Wisconsin residents who have received a Purple Heart or higher honor may purchase a conservation patron license at a reduced fee of \$10. A nonresident medal recipient may purchase a conservation patron license for the regular resident price of \$161.

Veterans of post-September 11, 2001, wars are eligible to receive a voucher for one resident small game hunting license, resident deer hunting license, resident archer hunting license, or resident annual fishing license. Veterans must apply for the voucher and submit it to DNR within one year of discharge. If the Department of Veterans Affairs (DVA) verifies that the applicant for a license is a qualified veteran, DNR is required to issue the license without charging a fee. DVA is required to pay annually to DNR the amount of fees and surcharges waived by DNR for the licenses issued to voucher holders. In fiscal year 2017-18, DVA paid DNR approximately \$600 to cover the cost of the licenses issued by DNR.

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

Youth Licenses. Discounted licenses are also available to youth hunters. A youth (or junior) gun deer license is available for \$20, discounted from \$24. A resident youth annual fishing license is available for \$7, compared to a \$20 annual resident fishing license. In addition, a hunting mentorship allows hunting without first completing a hunter education course. The mentored hunter must be accompanied by a licensed hunter, hunt within arm's reach of the mentor, and possess the appropriate valid hunting license, permits, and tags. Mentored

hunters must follow all other hunting laws, seasons, and bag limits. Several special seasons for youth only are held throughout the year. For example, a youth deer hunt in October allows young people to hunt without competing against adult hunters. All other hunting regulations also apply to youth hunting.

First-Time Licenses. Under 2011 Act 168, DNR is required to issue certain hunting, trapping, and fishing approvals at a reduced fee to persons who have not been issued that type of approval or a conservation patron or sports license in the 10 years before the license application. For residents, the fee for the reduced-fee licenses is \$5 each, including the issuing fee. For nonresidents, the fee is one-half the regular fee, rounded up to the nearest dollar. The wildlife damage surcharge is not applied to the first-time licenses. Table 2 shows the fees for licenses for qualifying first-time buyers, the total discount from the regular price, and the number of licenses sold during fiscal year 2017-18 as reported by DNR's Bureau of Customer and Outreach Services.

Table 2: First-Time Licenses Sold Fiscal Year 2017-18

	Total Fee for First-Time Licenses	Discount	Number of First-Time Licenses Sold in FY 2017-18
Resident			
Small Game	\$5	\$13	7,922
Senior Small Game	5	4	545
Youth Small Game	5	4	2,952
Deer	5	19	11,669
Youth Deer	5	15	6,023
Archery	5	19	14,201
Youth Archery	5	15	4,053
Wild Turkey	5	10	9,340
Annual Fishing	5	15	48,321
Trapping	5	15	724
Nonresident			
Annual Small Game	\$42.75	\$40.25	2,801
Deer	79.75	78.25	4,003
Archery	79.75	78.25	2,586
Fur-Bearing Animal	79.75	78.25	89
Wild Turkey	29.75	28.25	1,159
Annual Fishing	25.75	24.25	36,406
Trapping	75.75	74.25	3

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

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

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

Federal funding has increased in recent years due to higher sales of firearms and ammunition. For example, Wisconsin received between \$7 and \$10 million a year in Pittman-Robertson from federal fiscal year 2004-05 to 2008-09. Wisconsin received

an apportionment of \$23.5 million in Pittman-Robertson funds in federal fiscal year 2017-18 out of a total apportionment of \$797 million. Wisconsin's apportionment of Sport Fish Restoration funding was \$11.4 million out of a national total of \$352 million.

Other Revenues

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

The NRF is a publicly supported nonprofit conservation organization governed by a board of private citizens under s. 501(c)(3) of the Internal Revenue Code. According to its mission statement, the NRF was formed in 1986 to boost private sector investment and involvement in state-managed natural resources—waters, lands, and wildlife. In fiscal year 2017-18, after subtracting transaction fees, approximately \$271,100 was distributed to the NRF Cherish Wisconsin Outdoors Fund. It should be noted these fund transfers to NRF do not appear as revenues or expenditures in Tables 1 or 3.

Stamp-Funded Programs. In order to hunt or fish certain species, a person must purchase a stamp in addition to a license. Revenue from the sale of these stamps must be utilized exclusively for habitat and propagation projects for the benefit of the respective species. Currently, five stamps are required: waterfowl, wild turkey, pheasant, inland waters trout, and Great Lakes trout and salmon.

Two-thirds of the revenue from the waterfowl stamp is to be used for developing, managing,

preserving, restoring, and maintaining Wisconsin wetland habitat for producing waterfowl; the other third is contributed to governmental or nonprofit agencies in Canada for the propagation, management, and control of migratory waterfowl for the Mississippi flyway.

Funds from the inland trout stamp are used to improve and maintain trout habitat and conduct trout surveys in inland trout waters. In addition to stamp revenue, 2005 Wisconsin Act 25 specifies that one-half of the revenues generated by the sale of the inland lake trout fishing license be used for improving and maintaining trout habitat in inland waters, and for conducting trout surveys. Revenue from the Great Lakes trout and salmon stamp can be used to supplement and enhance the existing trout and salmon rearing and stocking program in outlying waters. Recent sales and revenue amounts for fish and wildlife stamps are shown in Appendix II.

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

Tribal Gaming Revenue Transfer. An additional source of revenue to the fish and wildlife account began in 1999-00 with an annual transfer of tribal gaming compact revenues. This revenue, currently \$3 million annually, is not statutorily designated for a specific purpose.

Expenditures and Programs

General Account Expenditures. Fish and wildlife account revenues not statutorily designated for specific purposes are used to support the fish and wildlife management and law enforcement functions of the Department. Table 3 lists the major

expenditure categories funded by the fish and wildlife account and identifies 2016-17 actual and 2017-18 preliminary expenditures, as well as amounts appropriated and positions authorized for 2018-19 for each of these categories.

Law Enforcement. DNR's responsibilities include the investigation and enforcement of laws relating to fish and wildlife, recreational vehicles, environmental protection, water regulation, and shoreland zoning. These activities are performed primarily by conservation wardens whose enforcement authority varies depending on the type, location and severity of the violation. Conservation wardens share responsibilities with park superintendents and forest rangers for public conduct on state lands. When requested, wardens may assist local police and are authorized to respond when any crime is committed in their presence. Enforcement activities include enforcement of hunting and fishing regulations, commercial fish and game activities, and treaty enforcement issues.

In 2017-18, a total of 9,939 natural resources citations, including hunting, fishing, and other conservation-related violations, outdoor recreation, and environmental violations, were issued by all law enforcement agencies, including 6,521 citations issued by DNR conservation and environmental wardens, park and forest rangers, and other DNR staff.

Fisheries Management

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

Table 3: Fish and Wildlife Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
Fish and Wildlife Program Appropriations					
Law Enforcement	\$16,252,400	\$16,908,200	\$17,450,400	23.6%	148.00
Fish Management	14,012,300	13,944,600	15,140,900	19.5	158.64
Wildlife Management	10,223,700	10,566,100	11,291,400	14.7	110.07
County Conservation Aids	134,400	136,200	148,500	0.2	
Dedicated Revenue Appropriations					
Wildlife Damage Claims and Abatement Program	2,343,100	2,487,100	2,950,000	3.5	
Wolf Depredation Program	-	-	-	0.0	
Control of Wild Animals	304,300	280,300	280,300	0.4	2.00
Urban Wildlife Abatement and Control Grants	13,300	22,600	24,700	0.0	
Venison Processing	84,000	113,200	300,000	0.2	
Venison Processing (from donations)	-	-	14,800	0.0	
Chronic Wasting Disease Management and Testing	100,000	100,000	-	0.1	
Education and Safety Courses	2,400	39,000	232,800	0.1	
Trapper Education	48,500	48,500	48,500	0.1	
Commercial Fish Protection and Great Lake Surcharge	37,300	43,000	25,000	0.1	
Stamp-Funded Programs					
Trout Habitat Improvement	1,753,700	1,661,300	1,367,400	2.3	8.09
Great Lakes Trout and Salmon	2,015,200	1,902,400	1,605,000	2.7	3.50
Sturgeon Habitat	137,800	126,800	196,400	0.2	
Sturgeon Habitat-Inland waters	58,100	33,400	58,200	0.0	
Pheasant Restoration	271,100	122,300	236,800	0.2	
Pheasant Stocking	88,300	-	447,600	0.0	3.00
Wetlands Habitat Improvement	194,500	227,300	357,900	0.3	
Wild Turkey Restoration	839,400	602,300	777,500	0.8	
Canadian Agencies Migratory Waterfowl Aids	175,200	173,700	167,500	0.2	
Go Wild Contract fees	2,963,800	2,383,200	2,863,100	3.3	
Voluntary Contribution - Lake Research	56,500	30,800	68,500	0.0	
Miscellaneous	33,100	33,300	-	0.0	
Split-Funded Appropriations					
Internal Services	4,259,900	5,510,000	5,606,700	7.7	38.34
External Services	3,554,400	3,338,600	3,558,700	4.7	32.36
Public Safety and Business Support Management	577,300	-	-	0.0	
Land Program Management	588,600	756,700	508,000	1.1	4.06
Water Program Management	65,800	-	-	0.0	
Facilities, Lands and Property Management	3,081,700	4,471,800	5,414,300	6.2	51.28
Bureau of Science Services	1,081,500	-	-	0.0	
Endangered Resources/Natural Heritage Conservation	597,700	546,500	496,800	0.8	4.65
Administrative Facility Repair and Debt Service	814,300	746,000	2,208,000	1.0	
Aids in Lieu of Taxes	292,700	292,300	297,000	0.4	
Resource Acquisition and Development	2,574,000	2,594,900	514,200	3.6	
Taxes and Assessments	77,500	51,400	204,900	0.1	
Rent and Property Maintenance	1,387,000	1,386,300	1,289,200	1.9	
Handling Fees	<u>268,600</u>	<u>-</u>	<u>-</u>	<u>0.0</u>	
Total	\$71,363,400	\$71,680,100	\$76,151,000	100.0%	563.99

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

Fish propagation and stocking involves raising and distributing fish to enhance fishing in areas where natural reproduction is insufficient or being restored. DNR utilizes 17 facilities for fish propagation and stocking activities including eight cold-water (trout and salmon) facilities, three cool-water facilities (primarily for walleye, muskellunge and bass), three dual-purpose hatcheries, and three spawning facilities where eggs from feral trout and salmon are collected. In addition, DNR complements these facilities with additional rearing ponds located throughout the state, and by contracting with private aquaculture facilities to rear fish for

stocking. These facilities are shown in Table 4.

During fiscal year 2017-18, DNR estimates that it stocked over six million fish in Wisconsin's waterways, including 1.3 million fish in inland streams and nearly 2.5 million cold-water fish in the Great Lakes. In addition, inland lakes were stocked with approximately 2.2 million cool-water fish, which are sometimes referred to as warm-water fish. Cool/warm-water fish stocks larger than fry, such as fingerling, yearling, and adult, included approximately 1.7 million walleye, 195,200 northern pike, 61,900 muskellunge, 280,000 largemouth bass, and 20,400 lake sturgeon.

Wisconsin Walleye Initiative. Included in 2013 Wisconsin Act 20, the Wisconsin Walleye Initiative provides GPR and conservation fund SEG-supported bonding to increase walleye production and stocking in the state through the Department,

Table 4: Wisconsin's Fish Propagation Facilities

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

*Temporarily closed.

private fish farms, and municipal hatcheries, including those owned or operated by cities, villages, towns, counties or federally recognized Native American tribes or bands in Wisconsin.

The initiative receives \$1.9 million GPR funding annually. In addition, the initiative included \$8.2 million in existing conservation fund SEG-supported general obligation bonds enumerated in the 2013-15 capital development budget for increased walleye production at various state fish hatcheries. (Debt service on the \$8.2 million bonds would be expected at approximately \$625,000 annually once the bonds are fully issued, paid from the fish and wildlife account.)

In fiscal year 2016-17, DNR stocked approximately 797,800 (including 547,000 from DNR sources and 250,800 from non-DNR sources) large walleye fingerlings and approximately 882,000 in 2017-18 (including 704,000 from DNR sources and 178,000 from non-DNR sources).

Sturgeon Management. 2005 Act 25 created a sturgeon hook and line tag, with fees of \$20 for residents and \$50 for nonresidents. The tag is required in addition to any other license under current law, such as a fishing license. Revenues from the sturgeon hook and line tag are used for assessing and managing lake sturgeon stock in inland waters. In addition to sturgeon hook and line tags, a sturgeon spearing license is also available. The fee for a sturgeon spearing license is currently \$20 for residents and \$65 for nonresidents, and the minimum age for a person to obtain a sturgeon spearing license is 12. A person need not hold a valid fishing license to be issued a sturgeon spearing license. The privileges of the sturgeon spearing license are not included for holders of conservation patron licenses.

Sturgeon spearing permits are awarded by a cumulative preference system. An applicant may apply for a sturgeon spearing permit or a preference point each year. Additionally, spearing permit applicants who do not receive a permit are given a preference point. Applicants with more preference

points are given priority when the Department distributes permits. This is consistent with the preference point system used for fishers, otters, and bobcats. Revenues from the sale of sturgeon spearing licenses are directed toward the cost of administering the license, assessing and managing the lake sturgeon stock and fishery in the Lake Winnebago system, and improving and maintaining lake sturgeon habitat.

Commercial Fish Propagation and Great Lakes Protection Surcharge. If a court imposes a fine or forfeiture for the unlawful killing, catching, taking, transporting, sale or possession of Great Lakes fish in violation of s. 29.971 of the statutes, the court may impose a commercial fish protection surcharge generally equal to the average wholesale value of the fish or an amount equal to the corresponding wild animal protection surcharge. In addition, courts may impose a Great Lakes resource surcharge of 75% of the fine or forfeiture for violations involving Great Lakes fish or sport trolling or commercial fishing in outlying waters. Revenue from these surcharges is directed to an appropriation in the fish and wildlife account of the conservation fund to be used for research relating to Great Lakes fish. Revenue totaled \$19,700 in fiscal year 2017-18.

Voluntary Contribution for Lake Research and Control of Aquatic Invasive Species. Any person purchasing a fishing license or applying for a boat registration may elect to make a voluntary contribution for lake research, specifically research conducted by DNR to determine methods for improving the quality of lakes in Wisconsin, in addition to the fishing license or boat registration fee. The minimum voluntary contribution associated with both a fishing license and a boat registration is currently \$2 and moneys received from the contribution, less the 50¢ retained by the sales agent, are to be used for grants for projects to control invasive species, for promotional activities and materials to encourage voluntary contributions, and for research. Contributions of \$40,500 in fiscal year 2016-17 and \$59,800 in fiscal year 2017-18 from fishing

licenses and boat registrations were deposited in the fish and wildlife account.

Wildlife Management

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

State Game Farm and Pheasant Stocking. DNR also operates the state game farm at Poynette, which raised approximately 77,160 pheasants for stocking on public hunting grounds in fall 2018. These programs are funded by the sale of the pheasant stamp, which costs \$10. Of the revenue generated by the sale of the pheasant stamp, 60% is statutorily designated to be used for pheasant stocking and propagation and 40% for wild pheasant restoration. In 2018, the state provided approximately 29,825 day-old rooster chicks to 25 conservation and sports clubs under cooperative agreements. The wild pheasant restoration program revenues are used to develop, manage, restore, and maintain the wild pheasant population in the state.

Captive Wildlife Regulation. Under Chapter 169 of the statutes, DATCP has the authority to license, regulate, and inspect all of the state's captive deer and elk farms and related markets and movement in the state. All deer farms are required to register. As of September, 2018, DATCP reported 380 registered premises with deer, including 170 that were enrolled in the CWD herd status program. The program allows a facility to move farm-raised deer, provided that the herd is regularly inspected by a veterinarian for signs of CWD and the owner maintains certain records for animals on the premises.

DNR retains responsibilities related to the inspection of fences for facilities containing farm-

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

Since January 1, 2003, the captive wildlife licenses and fees shown in Table 5 have been assessed by DNR. Licenses shown in the table are valid for one year, unless otherwise indicated. Captive wild animal farm licenses are for species other than cervids (deer or elk).

Table 5: DNR Captive Wildlife Fees

	Initial Cost	Renewal
Captive Wild Animal Farm License, Class A	\$200	\$100
Captive Wild Animal Farm License, Class B	50	25
Bird Hunting Preserve License, Class A	300	200
Bird Hunting Preserve License, Class B	200	100
Bird Dog Training License*	25	25
Bird Dog Trial License	25	25
Hound Dog Training License*	25	25
Hound Dog Trial License	25	25
Dog Club Training License	100	100
Wildlife Stocking License**	25	25
Wildlife Rehabilitation License*	Free	
Scientific Research License	25	25
Nonprofit Educational Exhibition License	25	25
Nonresident Temporary Exhibition License**	50	50
Wild Fur Farm License*	50	50

*Valid for three years.

**Valid for 30 days.

Elk Management. In 1995, DNR released 25 elk near Clam Lake in Ashland County. The Department's overwinter population goal for the herd is 1,400. DNR may establish a limited bull-elk hunting season when elk population levels reach at least 200, with the number of available licenses equaling 5% of the zone population. In mid-March, 2018, the Department conducted an elk count and estimated that there were at least 180 elk in the Clam Lake herd. The Department projected that, under normal birth and mortality rates, the elk population would rise to between 224 and 232 during

the summer of 2018, allowing a hunt to occur later that year.

In May 2018, DNR opened a one-month application period in which hunters could apply for one of four elk hunting licenses with tags and pay a \$10 application fee. (A fifth license and tag was awarded in a raffle run by the Rocky Mountain Elk Foundation.) After a random selection, four applicants would be able to purchase an elk license and tag for an additional \$49. License recipients must also pay a \$2 wildlife damage surcharge. The Department received 38,494 applications and raised \$384,900. By statute, when the total number of elk licenses available is 100 or fewer, only residents may receive a license. If the number of licenses available exceeds 100, then nonresidents may receive up to 5% of the total number of licenses less 100.

The four license recipients for the 2018 were announced on June 13, 2018. (Five additional tags were issued for Chippewa tribes and bands, equaling a statewide total of 10 tags.) By statute, all license holders were required to take an elk hunter education course. Nine of the 10 statewide elk tags were filled in hunting between October 13, 2018, and November 11, 2018. The hunt was limited to bull elk.

Revenues from elk hunting licenses and applications fund both elk management and general wildlife management. By statute, \$7 from every \$10 elk hunt application fee and all elk license fees are deposited into a continuing appropriation for elk management in the fish and wildlife account. The remaining \$3 is deposited into the general balance of the fish and wildlife account.

Expanding the Elk Herd. In 2014, DNR reached a five-year agreement with Kentucky that would provide Wisconsin with up to 150 wild elk to be introduced near Black River Falls, in Jackson County, over a span of five years. In the summer of 2015, 23 elk were released in quarantine. In addition to revenues from elk hunt application and

license fees, elk reintroduction efforts are funded jointly with tribes and nonprofit conservation organizations. According to the Department, \$500,000 has been pledged from partner groups including the Ho-Chunk Nation (\$100,000 from a federal grant and \$50,000 from Ho-Chunk funding sources), Rocky Mountain Elk Foundation (\$300,000 written pledge), and the Jackson County Wildlife Fund (\$50,000 written pledge). Should actual costs exceed \$500,000, Rocky Mountain Elk Foundation has indicated it is willing to provide additional funding for the elk importation costs.

Wolf Management. Once abundant, human predation and a state bounty decimated Wisconsin's wolf population. In 1974, the U.S. Fish and Wildlife Service (USFWS) classified the eastern timber wolf as a federally endangered species; in 1975, the state listed wolves as a state endangered species. By 1985, the DNR found 14 living wolves in Wisconsin. In 1989, DNR issued a wolf recovery plan, by which wolves would be classified as a threatened species until their population was above 300 for three years. Since then, the population has significantly rebounded; in April 2018, DNR estimated Wisconsin's wolf population at 905 animals in 238 packs.

In light of this growth, Wisconsin delisted wolves as a state threatened species in 2004 and USFWS delisted wolves in 2012. However, in December, 2014, the Federal District Court for the District of Columbia vacated the USFWS decision to delist the grey wolf, placing the species back onto the federal endangered species list. With the wolf relisted as an endangered species, Wisconsin is not authorized to implement a wolf harvest season. Permits allowing lethal removal of wolves by landowners experiencing wolf conflicts are no longer valid, and DNR is generally not authorized to use lethal control as part of its wolf management program. Non-lethal tools and depredation compensation remain available, but depredation compensation is payable only from state endangered resources funding or federal grants. Further, under federal law, dogs may not be trained or used to

track wolves while the listing is active.

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

If the number of qualified applications for wolf harvesting licenses exceeds the number of licenses that are available, DNR must issue 50% of the licenses by selecting applicants at random, and 50% based on a cumulative preference system. Applicants pay a \$10 application fee. Applicants who are selected can then buy a wolf hunting license, which is currently \$49 for residents and \$251 for nonresidents. Application fee and license revenues are deposited into the segregated fish and wildlife account to be used to administer a wolf depredation program.

Deer Management. Deer hunting licenses are a primary source of revenue to the fish and wildlife account. These licenses primarily include gun deer licenses and archery licenses issued to residents, nonresidents, and youths. In fiscal year 2016-17, 499,791 deer gun licenses were sold, raising \$14,637,300 in revenue for the department. In fiscal year 2017-18, 489,916 deer gun licenses were sold, raising \$14,477,800 in revenue for the department. In fiscal year 2016-17, deer gun licenses accounted for 20.4% of revenue to the fish and wildlife account; in fiscal year 2017-18, deer gun licenses accounted for 19.2% of revenue into the fish and wildlife account. A total of 275,379 resident and nonresident archery and crossbow licenses sold in fiscal year 2016-17 added an additional \$6,569,800 in revenue, or 9.2% of account revenues. In fiscal year 2017-18, a total of 278,618 archery and crossbow licenses were sold, adding an additional \$6,686,800 in revenue, or 8.9% of account revenues.

Current Deer Hunting Seasons. The state is divided into four deer management zones: northern forest, central farmland, central forest, and southern farmland. Permit availability differs within each zone to account for variations in deer habitat types. DNR limits hunters to one buck per gun deer license; each deer hunting license (archer, gun, and crossbow) is valid for one buck statewide, with hunters who purchased both archer and crossbow licenses issued only one buck tag for the two licenses. Additionally, each hunter may receive one free antlerless tag with each deer hunting license for use in either the central or southern farmland zone.

All deer registration is completed electronically, either by telephone or online. Many businesses serve as a registration station if the business provides a computer station or telephone open to the public. Stations also operate as chronic wasting disease sample collection stations.

Bonus Antlerless Deer Tags. Interested parties and the DNR work together through County Deer Advisory Councils (CDACs) to determine whether to increase, stabilize, or decrease, the deer population. These objectives are then accomplished through habitat improvement recommendations and the issuance of antlerless tags.

Beginning with the 2014 season, the Department began selling bonus antlerless tags that specify the deer management zone, county/unit, and the type of land (public or private) where they are to be used; in the past, bonus antlerless tags could be used across various units and could be used on either private or public land. Lands privately owned but open to public hunting under the managed forest law (MFL) program are considered "public land" for the purposes of the bonus tags, meaning private land bonus tags may only be used on "closed" MFL lands and public bonus tags may only be used on "open" MFL land.

In 2017-18, 115,997 resident bonus antlerless deer permits and 9,892 nonresident bonus antlerless deer permits were sold, with revenues of

\$1,567,600 for the Department. Most bonus antlerless tags are \$12, including in counties with CWD restrictions in place, with the exception of reduced-price bonus antlerless tags under the Deer Management Assistance Program (DMAP), available for \$6. (DMAP is discussed in a separate section.) A limit is placed on public antlerless tags. This limit is intended to restrict the antlerless harvest on heavily hunted public lands in an effort to increase deer sightings by hunters on these properties.

Crossbows. 2013 Wisconsin Act 61 eliminated the age and disability requirements for using a crossbow. Instead, Act 61 requires that, if DNR establishes an open archery season for a species, it must also open a crossbow season for hunting the same species. A hunter who holds an archery license may purchase a crossbow license, or a hunter who holds a crossbow license may purchase an archery license, at a reduced fee of \$3.00. Resident hunters under 18 years of age may purchase a crossbow license at a reduced rate, similar to the junior archery license. Act 61 provides that the fee for a duplicate of a reduced-fee archery or crossbow license may not exceed the original reduced fee.

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

The current CWD-affected area includes counties where baiting and feeding are prohibited; a county is included in the ban if a wild or domestic animal has been recently confirmed to be positive for CWD in the county, or if the county is within a 10-mile radius of a wild or domestic animal that has been confirmed to have CWD. Fifty-five counties are considered CWD-affected, as shown in Figure 1.

CWD Response Plan. In September, 2010, the Natural Resources Board approved a 15-year revised CWD response plan to extend to 2025. DNR

concluded that the Department must accept a CWD-endemic area in southern Wisconsin and must take a more passive approach to CWD management, focusing CWD control efforts on limiting CWD to that area of the state. This represented a departure from the Department's initial (2002) goal of complete eradication of CWD from Wisconsin.

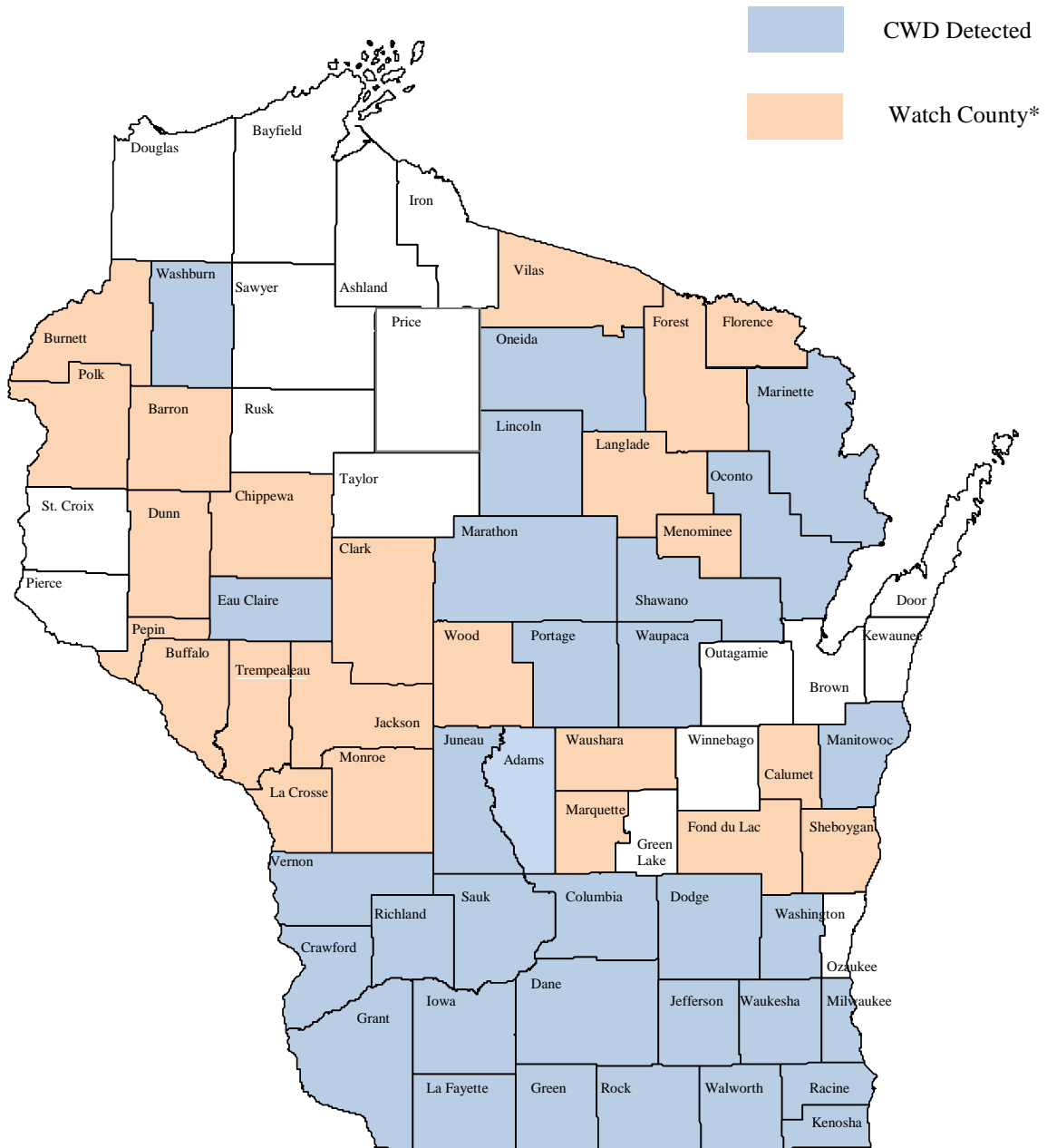
The response plan has six key objectives and 24 associated action items to reach the goal of minimizing the area of Wisconsin where CWD occurs and the number of infected deer in the state. During the 2010-2015 timeframe, the Department acted upon 22 of 24 action items to varying degrees. However, the number of CWD detections and distribution of disease detections increased over the 5-year timeframe. A 2016 DNR report found that "funding limitations and social/political factors influenced the ability of the Department to fully implement the plan and effectively respond to CWD."

In 2016, a committee composed of hunters, farmers, outdoor groups, and government agencies met to review progress on the 2010-2025 response plan and advise additional action items. In February 2017, the review committee released its recommendations, including building enhanced fencing at deer farms, increasing enforcement of carcass transportation restrictions, and increasing surveillance of cervids for CWD.

Also, beginning in fall, 2016, the Department began a five-year study, the "Southwest Wisconsin CWD, Deer, and Predator Study," to examine how factors including predation, hunting, disease, and habitat impact deer survival and deer populations. Goals of the study include to: (a) measure the survival rate of deer and record causes of death due to predators, hunting and other factors; (b) gather data on deer health, including CWD rates, pregnancy rates, litter size, and nutritional condition; (c) estimate the abundance and distribution of coyotes and bobcats in the area; and (d) gather information on food availability and its impact on deer nutrition.

The study includes two areas in southwestern

FIGURE 1
CWD-Affected Counties



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

Wisconsin each covering approximately 250 square miles: an area in northeastern Grant and western Iowa County with a low prevalence of CWD; and an area in northeastern Iowa and northwestern Dane County with a high prevalence of CWD. As of December 21, 2018, DNR had collared 329 deer, 35 bobcats, and 57 coyotes.

DNR plans to utilize federal Pittman-Robertson funds to cover the estimated \$3 million cost of the five-year study.

2018 Emergency Rule. In August, 2018, the Natural Resources Board approved an emergency rule intended to slow the spread of CWD. The rule would require that deer farms with a confirmed case of CWD install a second fence around the premises to prevent contact between wild and captive deer.

The rule would also prohibit hunters from transporting a whole deer carcass from any CWD-affected county. Hunters who had killed a deer in any of the 55 CWD-affected counties would be required to either process the deer before moving it out of the county, or take the deer to a licensed deer processor in the county in which the deer had been killed. However, in October, 2018, the Joint Committee for Review of Administrative Rules voted to suspend the carcass transportation rule before it was scheduled to take effect.

Monitoring and Testing. 2013 Act 20 created an appropriation for CWD management and testing funded by a portion of the proceeds of bonus antlerless tags sold in CWD-confirmed areas. \$5 is credited to the appropriation for each bonus permit sold. Fees became effective with the 2014 deer season. In fiscal year 2017-18, fees generated \$335,300 in revenue.

Funds have been spent for herd monitoring and sampling, law enforcement and wildlife management staff costs, equipment, supplies, travel, education efforts, limited-term employees and overtime costs as well as for a veterinarian, public

information officer, and data manager position. In addition, DNR had been directed to provide funds to the Wisconsin Veterinary Diagnostic Lab (WVDL) for CWD testing and to publicize CWD control efforts to meat processors and CWD sampling stations.

Deer Management Assistance Program. The 2012 deer trustee (Kroll) report recommended the development and implementation of a Deer Management Assistance Program (DMAP) in Wisconsin. According to the report, "the primary goal of most DMAPs is to allow landowners and hunters to work together with the state agency to manage deer on a site-specific basis."

2013 Act 20 required DNR to establish a DMAP. Under this program, DNR is required to provide deer management assistance to participating landowners. Further, the Department is required to provide a method for collecting information from participating landowners about deer health and the deer population in Wisconsin and for receiving suggestions from participating landowners about managing the deer population. DNR must analyze the information received and use it to improve deer health and manage the deer population in Wisconsin. In addition to improving the health of the deer population, Wisconsin's DMAP provides habitat improvement recommendations for all wildlife species, recognizing the fact that habitat improvement recommendations for deer will benefit a variety of game and non-game wildlife species. DNR may establish enrollment fees for participation in DMAP to be deposited in a continuing appropriation in the fish and wildlife account used for administering DMAP.

In February, 2013, DNR was provided 1.0 FED position for a DMAP coordinator, which the Department hired in September, 2013. DNR established three levels of participation, which vary based on how much land a property owner enrolls in the DMAP, as summarized in Appendix III. Landowners are encouraged to develop group cooperatives to facilitate working together and

qualifying as a higher DMAP level. Public lands that are open to the public (excluding all MFL lands) are eligible to join the DMAP. To apply, the agency or municipality with property management authority completes an online DMAP application and designates an individual as the authorized representative for the enrolled property. Application fees cover a three-year period of enrollment. The deadline for enrollment for a given year is March 1 of that year; applications received after March 1 will be considered for enrollment in the following year. The agreement will terminate on February 28, three years following the year of enrollment; for example, if the applicant applied by March 1, 2019, the termination date would be February 28, 2022, whereas if the applicant applied on March 2, 2019, the termination date would be February 28, 2023.

Car-Killed Deer. Prior to 2015, \$350,700 was appropriated from the segregated fish and wildlife account and \$350,700 was appropriated from GPR for DNR to contract for the removal of car-killed deer from state, interstate, and U.S. highways. 2015 Act 55 repealed the appropriations and provided a one-time appropriation of \$701,400 SEG from the forestry account in 2015-16 and 2016-17 for DNR to contract for the removal of car-killed deer.

2017 Act 59 repealed these appropriations, as well as the requirement that DNR contract for the removal of car-killed deer. Responsibility was transferred to the Department of Transportation, to be funded from DOT's routine maintenance program.

2015 Act 55 specifies that a person may take possession of the carcass of a deer killed in a motor vehicle collision, subject to certain CWD-related regulations, if the person contacts the DNR and identifies the following prior to taking possession: (a) the name and address of the person taking possession of the carcass; and (b) the location of the carcass. The statutes also currently allow persons to take possession of a bear or wild turkey killed in a motor vehicle collision under certain conditions.

Wildlife Damage Claims and Abatement Programs. These programs provide landowners in participating counties with financial assistance to implement projects to reduce crop damage and partially reimburse losses incurred from wildlife damage to crops. Counties may participate in one or both of the wildlife damage abatement program, which emphasizes damage prevention but provides no payments for damages incurred, or the wildlife damage claims program. In calendar year 2017, 70 counties participated in the programs.

Wildlife Damage Surcharge. A \$2 surcharge is added to most resident and nonresident hunting licenses to fund wildlife damage program activities; a \$4 surcharge is included for most resident and nonresident conservation patron licenses. The wildlife damage surcharge generated approximately \$3,313,900 in 2017-18.

Also, revenue from the \$12 (\$20 nonresident) bonus deer permit is used to fund wildlife damage programs. Resident and nonresident bonus deer permits generated a total of \$1.54 million during 2017-18, including \$335,300 available for CWD management, meaning total wildlife damage revenues available were approximately \$4.52 million.

Revenue from the wildlife damage surcharge and bonus deer permits is utilized for the following programs related to wildlife damage: (a) the wildlife damage claims and abatement program; (b) control of wild animals; (c) the urban wildlife abatement and control grant program; and (d) venison processing donation costs. Current law specifies that if the total amount of damage claimed is greater than available revenues, after paying for administration and urban abatement, venison processing, and wildlife control activities, the Department is first required to prorate agricultural damage claim payments.

Abatement Program. Under the abatement program, DNR assists participating counties in developing and reviewing administrative plans. The state fully funds DNR-approved county administrative

costs. In 2017-18, the Department reimbursed \$1.7 million in administrative costs and \$809,000 in abatement. Approved abatement projects are eligible for state funding of up to 75% of costs, with the remaining share paid by the landowner.

Landowners who participate in the wildlife damage abatement program are required to permit hunting on their lands. Landowners may be exempted if: (a) they are issued a shooting permit for deer causing damage; (b) that permit is the only abatement measure the person receives; and (c) the person waives any eligibility to receive a wildlife damage claim payment for damage caused by deer.

Further, the requirements to allow hunting do not apply to a person seeking wildlife damage abatement assistance, or wildlife damage claim payments, for damage caused by cougar.

With the introduction of the Jackson County elk herd, concerns have been raised regarding damage to cranberry marshes and grass crops in the area. DNR indicates there are 16 cranberry marshes likely to be impacted, and the Department is currently working with landowners to enroll them in an abatement program (fencing) to prevent future crop losses. In addition to the 75% of costs funded by the abatement program, DNR agreed to cover the remaining 25% of abatement costs. As of December, 2018, the Department has spent \$243,800 on cranberry bog fencing; \$182,800 was paid from the wildlife damage abatement program with the remainder paid from the fish & wildlife account.

Wildlife Damage Program. Under the wildlife damage program, persons in participating counties may be reimbursed for part of the damage to agricultural crops, harvested crops, orchard trees, nursery stock, beehives or livestock if the damage is caused by deer, cougars, bear, geese or turkey. Damage caused by sandhill cranes would also be statutorily included, if a hunting season were established. If a claim is more than \$500, but not more than \$5,250, the claimant is paid 100% of the claim. If a claim is greater than \$5,250, a claimant can

receive 80% of the amount of the claim up to the statutory maximum. However, the value paid for any claim may not exceed \$10,000. If the total amount of damage claimed is greater than available revenue after paying for administration and abatement, the Department may prorate claim payments.

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

Wolf Depredation Program. The wolf damage program provides payments to persons who apply for reimbursement for damage caused by wolves to livestock, hunting dogs not used in wolf hunting, and pets. Under current law, if the gray wolf is on the federal endangered species list, DNR may use the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions to pay claims for damage associated with gray wolves. The Department may also utilize federal funds from a USFWS livestock demonstration grant for wolf depredation payments. If the grey wolf is not listed as a state or federal endangered species, DNR may pay wolf damage claims from wolf harvest licenses and application revenues from a wolf hunt.

The Department is currently managing the wolf damage program under administrative code sections NR 12.50 through 12.55, under the endangered/threatened wildlife and gray wolf damage program. These sections specify the procedure for depredation reimbursement as well as the amount of payments. Generally, a claimant is reimbursed

the fair market value of livestock, with a maximum amount paid for each type of animal established annually by DNR.

Control of Wild Animals. The wildlife damage surcharge revenue is also used for the Department's costs of removing wild animals that cause damage, and responding to complaints about nuisance wild animals, or their structures. DNR contracts with the United States Department of Agriculture's Animal and Plant Health Inspection Service (APHIS) Wildlife Services to control and manage wildlife causing damage. In 2017-18, \$280,300 was expended for this purpose from wildlife damage revenues.

Urban Wildlife Abatement and Control Grants. Urban communities can apply to DNR for matching grants of up to \$5,000 for planning wildlife abatement projects and for wildlife control efforts. The program provides up to 50% of project costs. The program is funded at \$24,700 each year in the 2017-19 biennium and \$22,600 was expended under the program in 2017-18.

Other Programs

Venison and Wild Turkey Processing. Any applicant for a deer, bear, turkey, or small game hunting license may make a voluntary contribution of at least \$1 for the venison processing donation program. In fiscal year 2016-17, 54,760 pounds of meat from 1,369 donated deer was distributed to food pantries in 52 counties during the fall of 2017. In the 2017-19 biennium, \$300,000 is appropriated each year for county venison processing costs and administration of the deer donation program. In fiscal year 2017-18, DNR expended \$113,200 for county venison processing costs and administration of the deer donation program. 2015 Wisconsin Act 31 expanded the program to include wild turkey donation. DNR began accepting turkey donations in the spring 2017 season. In autumn 2018, 16 processors in 15 counties participated in the wild turkey donation program.

County Conservation Aids. Under this

program, counties and tribal governing bodies may apply for grants of up to 50% of the costs of fish and game management projects. Eligible game projects include game food seeding, browse improvement cutting, prescribed burning, and the creation of game cover brush piles, impoundments and nature trails. Examples of eligible fish management projects include lake and stream improvements, rough fish control, construction of fish shelters, and streamside fencing. Funding of \$148,500 is provided in 2018-19.

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

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

In addition to traditional classroom courses, since 1996, DNR has offered online hunter education. Currently, four online courses that meet Wisconsin hunter education requirements are

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

2011 Act 168 also authorizes a school board to award one half-credit toward high school graduation to a high school pupil who successfully completes the hunter education program, the bow hunter education program, or the trapper education program, although a school board may award credit for completion of only one of these programs. In fiscal year 2017-18, 18,904 students completed a hunter education course, including 14,377 students certified in basic hunter education, 2,429 students certified in general online hunter education, 2,098 students certified in adult-only hunter education, and 1,242 students certified in bow hunter education.

The Department is also required to establish a trapper education program. The trapper education course provides instruction in: (a) trapping history in wildlife conservation; (b) principles of wildlife management; (c) furbearer management; (d) biology and disease; (e) trapping laws and ethics; (f) trap preparation, adjustment setting and safety; (g) humane trapping methods; and (h) pelt preparation, skinning, grading, and marketing. Under current law, instructors may retain up to 50% of the instruction fee set by DNR in administrative rule (currently \$12 per student) and remit the remaining portion of the fee to DNR. In fiscal year 2017-18, 1,147 students completed a trapper education course. 2011 Act 168 also requires DNR to offer an

online trapper education course. According to the Department, this course will be available in 2017. Beginning January 1, 2017, all correspondence and online course students will be mandated to complete a two-hour in-person field test after completion of the course.

Administrative Funding Limit. Beginning in 1999-00, DNR is prohibited from expending more than 16% of funding from the fish and wildlife account in any fiscal year for administrative purposes. The 16% limit is statutorily defined to include DNR administrative and support services as well as division administration. The statutory calculation of administrative costs does not include bureau administration and licensing costs.

In June, 2006, the Legislative Audit Bureau (LAB) released an audit concerning DNR fish and wildlife funding. The report analyzed revenues, expenditures, and staffing levels for DNR's fish and wildlife related activities in 2004-05. The LAB found that DNR's statutorily defined administrative costs were 11.1% in 2004-05, below the 16% limit. The LAB has not conducted a similar audit since 2006.

Forestry Account

Revenue

Forestry Mill Tax. Article VIII, Section 10, of the Wisconsin Constitution allows the state to appropriate moneys for the purpose of acquiring, preserving and developing the forests of the state through a tax on property not to exceed 0.2 mill (20¢ per \$1,000 of property value). This tax is frequently referred to as the "forestry mill tax" and is the only property tax levied by the state. 2017 Act 59 reduced the tax from 0.1697 mill (16.97¢ per \$1,000 of property value) to 0. Act 59 instead created a sum-sufficient GPR transfer to the forestry account to replace the revenue from the tax. This

transfer is equal to 16.97¢ per \$1,000 of the assessed property value in the state, meaning the forestry account is to receive an identical amount from the GPR transfer as it would from the mill tax.

Other sources of revenue to the forestry account include: (a) revenues from the sale of timber on state forest lands; (b) revenues from the sale of stock from the state's tree nurseries; (c) camping and entrance fees at state forests; (d) severance and withdrawal payments from timber harvests on cooperatively managed county forests; (e) withdrawal payments from privately owned land enrolled in the forest crop law and managed forest law programs; and (f) a portion of the revenue from the sale of the conservation patron licenses, to reflect the fact that license holders are granted admission to state forests at no additional charge as part of the license. Table 6 shows revenues to the forestry account in recent years.

Table 6: Forestry Account Revenue

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Mill Tax	\$85,759,800	\$89,259,600	82.1%
Timber Sales	8,595,700	9,199,100	8.5
Nurseries	846,700	712,200	0.7
Forest Tax Law	10,096,600	1,960,900	1.8
Campsite Fees	3,444,900	3,431,000	3.2
Admission Stickers	3,173,800	3,098,000	2.9
Sales and Services	725,300	552,800	0.5
Conservation Patron Allocation	280,900	326,700	0.3
Other	<u>91,000</u>	<u>92,700</u>	<u>0.1</u>
Total	\$113,014,700	\$108,633,000	100.0%

Timber Sales. 2005 Wisconsin Act 166 required DNR to set annual allowable timber harvest goals for all forested state properties, and to report by January 1 of each odd-numbered year on its progress in meeting the goals and reducing backlogged timber harvests. The Department indicates it will continue to reduce the backlog until it reaches an annual operational level of approximately 21,700 acres or less than one year's calculated long-term

allowable harvest. In its 2017 submission, DNR reported a 26,000-acre backlog as of February 2017. DNR indicates the backlog is due to a variety of factors including: (a) difficulty establishing timber harvests on properties with seasonal restrictions, such as parks properties where timber harvests could interfere with recreational users and forested wetlands where weather conditions often prevent adequate ground freezing required for harvest; (b) difficulty accessing certain areas for harvest; (c) marketability limitations, including small acreage, limited volume, or poor quality; and (d) management delays associated with the development and revision of property master plans.

Timber revenues from state forests and other state lands from the last six fiscal years are shown in Table 7.

The table shows all timber sold converted to cord equivalent for comparison. One cord or cord equivalent is equal to a pile of wood four feet by four feet by eight feet, or 128 cubic feet, which typically contains about 78 cubic feet of wood and 50 cubic feet of air space. It should be noted that the data reflects when timber sales were closed, not when a timber sale initially took place or when each acre was actually harvested. For example, a sale may have taken place in fiscal year 2014-15, with a majority of the timber from that sale harvested in fiscal year 2016-17, and with the final portion of the timber harvested and the sale closed out in the Department's timber harvest tracking system in fiscal year 2017-18. In such a case, all of the volume and all of the revenue is shown in Table 7 as fiscal year 2017-18 when the sale closed.

Table 7: DNR Timber Sales Completed

Fiscal Year Completed	Acreage			Cord Equivalent	Total Revenue
	State Forest	Other State Lands	Total		
2012-13	10,800	5,400	16,200	277,800	\$9,742,600
2013-14	9,700	7,900	17,600	330,600	12,228,300
2014-15	9,800	6,100	15,900	274,900	11,081,100
2015-16	8,500	7,200	15,700	254,100	10,459,200
2016-17	10,800	6,400	17,300	302,500	13,701,500
2017-18	6,600	7,100	13,700	237,000	9,635,400

Expenditures

Forestry account revenues are used to fund several programs and related administrative activities in the Division of Forestry. Forestry account expenditures are shown in Table 8.

Forestry Headquarters Relocation. 2015 Act 55 required DNR to develop a plan to move the Forestry Division headquarters from Madison to a northern location in Wisconsin. The Department submitted a relocation proposal in the 2017-19 agency budget request and assessed a range of options for the location of the northern headquarters while considering any interested municipality north of U.S. Highway 10. Of the 43 interested municipalities, DNR chose Hayward, Rhinelander, and Wausau, each of which currently has DNR offices. These communities were selected due to their proximity to a variety of forestry professionals and organizations with whom DNR forestry headquarters staff currently works. In October, 2017, Rhinelander, in Oneida County, was chosen for the new DNR Forestry Division headquarters.

2017 Act 59 required that the Chief Forester relocate from the DNR headquarters in Madison to the new Forestry Division headquarters no later than October 1, 2018. Additional DNR forestry staff may relocate to the new Forestry Division headquarters and the Department must pay relocation expenses. DNR was not allocated any additional funds for relocation payments; rather, DNR would support these expenses from existing authority. Act 59 requires DNR to report the number of staff who have relocated to the Governor and the Co-chairs of the Joint Committee on Finance by February 1, 2019.

State Forest Operations. The Department operates state forests under two separate administrative structures. Northern forest properties are operated in a manner that generally focuses on the enhancement of their timber resources with some emphasis on recreational use. Northern state forests include all state forests located outside the 16-county

region of Calumet, Dodge, Fond du Lac, Jefferson, Kenosha, Manitowoc, Milwaukee, Outagamie, Ozaukee, Racine, Rock, Sheboygan, Walworth, Washington, Waukesha, and Winnebago Counties.

The eight southern state forest properties are operated by state parks personnel and managed to give priority to their recreational value. DNR is provided base funding of \$5.4 million forestry SEG annually with 35.45 positions for operations of the eight southern state forests.

In addition to the acreage owned in fee title or held in easement in a state forest, DNR holds easements on approximately 239,000 acres of other forest land. Under a conservation easement, development rights may be purchased from landowners: (a) to prevent development and subdivision; (b) to require specific land practices, such as maintaining certain parcels as productive forest land; and (c) to ensure public recreational access. Generally, easements are purchased in perpetuity and remain attached to the deed regardless of any change in the property's ownership.

DNR is statutorily required to practice "sustainable forestry" and use it to assure state forests are managed to provide a full range of benefits, including soil protection, public hunting, protection of water quality, production of recurring forest products, outdoor recreation, native biological diversity, aquatic and terrestrial wildlife, and aesthetics. In addition, approximately 7.4 million acres (47.1%) of Wisconsin forestland are dual-certified by the Sustainable Forest Initiative (SFI) and the Forest Stewardship Council (FSC), allowing them to be marketed as having been grown and harvested in a "sustainable" manner to provide biological, social, and economic benefits. Third-party auditors conduct annual reviews of these forests.

Table 9 identifies the eight largest northern forest properties and all southern state forests and the acreage of these properties as of July 1, 2018.

Table 8: Forestry Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
Forestry Program Appropriations					
State Forestry Operations	\$50,726,600	\$48,475,800	\$48,842,200	46.9%	419.44
Southern Forest Operations	4,953,400	5,047,200	4,943,400	4.9	35.45
Stewardship Debt service	13,500,000	13,500,000	13,500,000	13.1	
FCL and MFL Aids*	7,237,500	1,284,600	1,237,500	1.2	
County Forest FCL and MFL	1,410,100	1,414,700	1,416,400	1.4	
County Forest Loans	611,700	609,200	616,200	0.6	
County Forest Project Loans	490,600	438,000	396,000	0.4	
County Forest Loan Severance Payments	-	-	100,000	0.0	
County Project Loans Severance Payments	146,700	70,800	350,000	0.1	
County Sustainable Forestry Grants and County Forest Administrator Grants	1,537,100	1,444,000	1,526,900	1.4	
Urban Forestry Grants	467,700	538,600	524,600	0.5	
Forestry Management Plan Contracts	100	-	316,800	0.0	
Forestry - Management of National Forest Land	224,900	757,400	-	0.7	
Fish, Wildlife and Forestry Recreation Aids	112,200	112,200	112,200	0.1	
Recording Fees	117,100	147,100	89,100	0.1	
Fire Emergency Other States	-	-	-	0.0	
Reforestation	34,500	55,600	100,500	0.1	
Wisconsin Private Forest Landowner Grants	751,300	692,300	1,147,900	0.7	
Forest Fire Protection Grants	207,500	10,000	170,000	0.0	
Forestry Public Education Curriculum-UW Stevens Point	446,500	325,500	350,000	0.3	
Parks and Forests Campground Reservations	373,300	330,900	223,900	0.3	
Karner Blue Butterfly Habitat Conservation Plan Fees	6,700	32,700	9,900	0.0	
Cooperating Foresters	636,600	400,800	-	0.4	
Property Development**	1,399,700	653,900	-	0.6	
Resource Maintenance and Development--Park, Forest, and Riverway Roads	840,100	820,200	2,000,000	0.8	
Eliminated Appropriations***	502,900	-	-	0.0	
Split-Funded Appropriations					
Internal Services	6,838,500	6,475,600	6,589,200	6.3	45.06
External Services	2,873,200	1,421,800	1,536,600	1.4	12.10
Land Program Management	164,800	85,800	57,600	0.1	0.46
Facilities, Lands and Property Management	2,806,000	4,538,900	5,309,000	4.4	50.81
Bureau of Science Services	605,800	-	-	0.0	
Office of Business Support and Sustainability	5,900	-	-	0.0	
Endangered Resources/Natural Heritage Conservation	303,300	283,200	257,500	0.3	2.41
Administrative Facility Repair and Debt Service	943,000	867,500	2,818,900	0.8	
Aids in Lieu of Taxes	6,202,700	6,699,100	7,020,000	6.5	
Resource Acquisition and Development	1,765,500	1,825,700	713,400	1.8	
Rent and Property Maintenance	1,690,900	1,335,000	1,271,700	1.3	
Taxes and Assessments	18,500	4,900	-	0.0	
Miscellaneous	77,700	91,900	-	0.1	
Other Agency Appropriations					
Agriculture, Trade and Consumer Protection	1,661,100	1,648,000	1,587,600	1.6	9.75
State Historical Society- Northern Great Lakes Museum	62,200	63,500	51,900	0.1	1.00
University of Wisconsin System****	536,400	134,500	134,500	0.1	1.00
Kickapoo Reserve Management Board	729,500	723,700	733,000	0.7	2.75
Lower Wisconsin State Riverway Board	54,900	54,100	56,100	0.1	0.50
Total	\$114,074,700	\$103,414,700	\$106,110,500	100.0%	580.74

*Includes one-time distribution of FCL and MFL closed acreage fees under 2015 Act 358.

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

***Includes expenditures for car-killed deer and forestry education/professional development grants.

****Includes \$399,100 in 2016-17 for the Wisconsin Environmental Education Board, the funding for which was eliminated by 2015 Act 55.

Table 9: Wisconsin's State Forests

	Counties	Acreage
Northern Forests		
Northern Highland	Iron, Vilas	174,313
Flambeau River	Ashland, Price, Rusk, Sawyer	91,209
Black River	Clark, Jackson	68,679
American Legion	Oneida	60,058
Brule River	Douglas	47,726
Governor Knowles	Burnett, Polk	21,085
Peshigo River	Marinette, Oconto	11,261
Coulee Experimental Forest	La Crosse	<u>2,992</u>
Subtotal Northern Forests		477,323
Southern Forests		
Kettle Moraine-Northern Unit	Fond du Lac, Sheboygan, Washington	30,098
Kettle Moraine-Southern Unit	Jefferson, Walworth, Waukesha	22,217
Point Beach	Manitowoc	2,943
Kettle Moraine-Loew Lake	Washington	1,329
Kettle Moraine-Lapham Peak	Waukesha	1,057
Kettle Moraine-Pike Lake	Washington	752
Kettle Moraine-Mukwonago River	Walworth, Waukesha	1011
Havenwood Forest Preserve	Milwaukee	<u>237</u>
Subtotal Southern Forests		59,644
Total		536,967
Easement lands (includes Forest Legacy program)		238,997

Nurseries. The Department operates two tree nurseries (Boscobel and Wisconsin Rapids) that produce and distribute seedlings (trees and wildlife shrubs) used for reforestation and conservation purposes. Seedling distribution has declined in recent years, from approximately 7.7 million seedlings distributed by the nurseries in fiscal year 2009-10 to approximately 2.3 million seedlings distributed in fiscal year 2017-18. A third nursery, in Hayward, was operated by DNR through fiscal year 2012-13, when seedling production ended and existing nursery stock was processed and sold. Currently, the Forestry Division's reforestation program uses the Hayward Nursery facility as a seed cleaning and storage facility, and a seedling distribution center. (While no seedlings are produced at the Hayward Nursery, the public may purchase seedlings produced by the other nurseries at the Hayward Nursery.) DNR indicates that research plots, field trials, and seed orchards are also being established on the property. Nursery stock is sold at prices that

reflect costs to administer the forest nursery program and, with the exception of seedlings distributed to pupils for Arbor Day activities, may not be used for ornamental or landscaping purposes. A 3¢ per seedling surcharge on the sale of nursery stock is dedicated to forestry public education and awareness programs.

Fire Control. The Department has broad authority in the prevention, detection, and suppression of forest fires. DNR utilizes funding to establish and maintain lookout towers, ranger stations and fire suppression and communications equipment and for fire law education and enforcement activities. The Department's forest fire control program takes primary responsibility for forest fires on public and private lands in most northern and many southern counties. The forest fire control program also provides cooperative services to towns in those southern counties where wooded lands are more scattered. In addition, the Department also relies on

local fire departments as needed for additional wildland fire suppression support. Under a memorandum of understanding (MOU), DNR reimburses each local fire department for their fire suppression efforts according to rates established in the MOU.

Stewardship Debt Service. Since fiscal year 1997-98, forestry account funds have been utilized for a portion of the payment of principal and interest related to the Warren Knowles-Gaylord Nelson Stewardship program. Prior to 1998, debt service for the stewardship program had been primarily funded from GPR. Currently, \$13.5 million annually is paid from the forestry account, with the remainder funded from GPR.

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

Aids in lieu of taxes are budgeted at \$6,672,500 GPR and \$7,350,000 SEG (including \$6,570,000 forestry SEG) in 2018-19. For additional information, see the Legislative Fiscal Bureau informational paper entitled "Warren Knowles-Gaylord Nelson Stewardship Program."

National Forest Income. 2013 Act 20 specifies that beginning with payments received in fiscal year 2013-14, federal National Forest Income (NFI) payments received by DNR under Title I of

the federal Secure Rural Schools (SRS) Act be provided to school districts that contain national forest lands within their boundaries based on the proportion of national forest lands within the school district, rather than being distributed to counties. In state fiscal year 2017-18, 26 school districts with national forest lands received \$1,336,000 under Title I of the federal SRS Act, based on the proportion of national forest lands in each district. Towns received approximately \$3.52 million in federal payment in lieu of taxes (PILT) payments in state fiscal year 2017-18.

Property Development - One Time. Occasionally, the Legislature has appropriated monies for capital projects and other property development activities for forests, parks, and other DNR properties. 2015 Act 55 provided \$3 million SEG in fiscal year 2015-16 and \$3 million SEG in fiscal year 2016-17 in one-time funding in a continuing appropriation from the forestry account for property development of Department lands. Through June 30, 2018, the Department has expended approximately \$2.3 million from this appropriation.

Additionally, 2017 Act 59 provided \$1,241,700 SEG one-time funding in a continuing appropriation to build a ranger radio tower near Pattison State Park in Douglas County. As of June 30, 2018, no funds had been expended.

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

Forest Crop Law and Managed Forest Law Programs

Department foresters assist private landowners and county foresters in a variety of sustainable forestry management activities, including the development of management plans and marketing strategies and how to address forest health issues. Of the estimated 17.0 million acres of forest land in the state, about 67% are under private individual or corporate ownership, while an additional 14% are part of forest properties owned by county and municipal governments.

The forest crop law (FCL) and the managed forest law (MFL) programs are designed to encourage landowners to manage private forest lands for the production of future forest crops for commercial use through sound forestry practices.

Land enrolled under the FCL and MFL programs is not assessed general property taxes. In exchange for this benefit, landowners must manage their forestland according to the approved forestry management plan and must make annual acreage share payments to municipalities, which in turn pay 20% to the counties. Payments are determined by the date the land was entered into the program.

Forest Crop Law Program. In return for the property tax benefit, property owners with land enrolled in FCL must comply with certain forestry practices and must allow hunting and fishing on all of the designated land. In addition, the landowner pays the town 10¢ per acre for land entered prior to January 1, 1972. On land entered since 1972, owners paid \$2.52 per acre. Beginning in 2002, this figure is adjusted every tenth year. The current rate is valid for payments from 2013 to 2022. DNR also receives withdrawal penalties for land taken out of the program under certain conditions. The revenue from the taxes and penalties was divided between the Department and the municipality and county in which the land is located.

On January 1, 1986, new entries into FCL were

eliminated, although existing FCL orders will remain in effect until their expiration. The last FCL order expires in 2035. Landowners with land enrolled in the FCL program may convert their land to the managed forest law program when their FCL order expires. Early conversion into MFL is also available for a nonrefundable application fee of \$30.

Managed Forest Law Program. 1985 Wisconsin Act 29 created the managed forest law program, a landowner incentive program that provides a reduction in property tax for lands enrolled in the program in exchange for a commitment to sound management of private forest lands. Under the MFL program, an owner of 20 or more contiguous acres of productive forest land can petition DNR to enroll land in the MFL program, provided at least 80% of the parcel is capable of producing at least 20 cubic feet of sellable timber per acre per year. If the petition and corresponding forest management plan is approved, DNR issues an order designating the land as MFL for a period of 25 or 50 years. The landowner is required to follow the approved management plan throughout the period of the MFL order. If a landowner fails to follow the management plan, then DNR may withdraw the land from the program, and the landowner is subject to a withdrawal penalty. All MFL applications including conversion and renewal applications are subject to a \$30 nonrefundable application recording fee. Enrollment of a parcel is prohibited if there is any building or improvement associated with a building located on the parcel, beginning with enrollments on April 16, 2016.

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

levied in towns, villages, and cities, even though most productive forest land is in towns. Current rates were recalculated in 2017, and were effective January 1, 2018, for payments for the 2018 tax year due January 31, 2019. The current rate is 74¢ per acre for lands entered through 2004 and \$2.04 for lands entered after 2004. Rates will be in effect through 2022.

Forestry Management Plans. Under current law, a landowner applying for enrollment in the MFL program must submit a forestry management plan. If a forestry management plan is not filed with the application, the application must contain a request that DNR prepare the plan. DNR may decline to prepare the plan, unless the Department determines that the applicant is unable to have a certified independent plan writer, as certified under criteria established by DNR administrative rule, prepare the plan. If DNR makes such a determination, the Department may prepare the plan, or may contract with an independent certified plan writer to prepare the plan.

If DNR prepares the plan, the Department may charge a management plan preparation fee. The fee is determined by a formula based on the average of cost data supplied by independent certified plan writers for MFL plan preparations completed in the previous year. Certified plan writers are required to supply the cost data as part of their certification maintenance requirements. For 2018, DNR charges a fee of \$21.50 per acre. The fee is charged in addition to any recording or other fee required under current law. The first \$280 of each fee collected for the preparation of a management plan is deposited in a continuing appropriation for contracting for forestry management plans. Any additional funds are deposited in the forestry account and are available for general appropriation.

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

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

For each acre closed to the public, the landowner must make an additional payment equal to 20% of the average statewide property tax per acre of property assessed as productive forest land, based on the 2016-17 average of \$40.80 per acre. For lands entered between 1987 and 2004, the fee is \$1.01, plus the acreage share tax of 74¢, for a total payment of \$1.75 per closed acre. For lands entered after 2004, the closed acreage fee is \$8.16, plus the acreage share tax of \$2.04, for a total payment of \$10.20 per acre. The rates were adjusted effective January 1, 2018, using 2016 equalized property values for taxes payable in 2017. Rates will be adjusted every fifth year thereafter, using a formula that accounts for changes in the average statewide property tax for undeveloped lands.

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

Commercial and Personal Use. Prior to 2015 Act 358, land designated as managed forest land was prohibited from being developed for commercial recreation, for industry, or for any other use determined by DNR to be incompatible with the practice of forestry. Act 358 authorizes an owner of MFL land to do either or both of the following: (a) permit a person who performs land management activities on the land to access the land to conduct recreational activities; or (b) enter into a lease or other agreement for consideration that permits persons to engage in a recreational activity on the land.

DNR approval is required before an owner may cut timber on MFL land, except for timber cut for

use as fuel in a landowner's home. A landowner must submit to DNR a notice of intent to cut timber on MFL-enrolled land 30 days prior to cutting. DNR is prohibited from prescribing the amount of forest products to be removed if the notice was provided by a cooperating forester or by a forester accredited by one of several specified organizations. DNR also may not prescribe the amount of forest products to be removed if a notice of intention to cut was provided by a person who has: (a) five years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife, water quality, and recreation to maintain a healthy and productive forest; (b) this experience plus a bachelor's degree from an accredited higher education institution; and (c) this experience plus a degree or diploma from a two-year forestry program provided by an accredited technical or vocational school.

Changes and Withdrawals. An order issued under the MFL subchapter of the statutes, "shall constitute a contract between the state and the owner and shall remain in effect for the period specified in the application unless the land is withdrawn from the program." With certain exceptions, the Department may not amend or otherwise change the terms of an order or management plan to conform with changes made to any provision of the MFL program after the date the order was entered into or the date the management plan was approved. Rather, the landowner must elect between acceptance of the modifications to the contract consistent with the provisions of the statute or rule, or voluntary withdrawal of the land without penalty. 2015 Act 55 specifies that if the Department establishes a group certification program under which land designated as managed forest land may be certified as meeting certain forest management standards, DNR may enroll MFL land in the program only if the owner of the MFL land affirmatively elects to have the land enrolled.

Under the MFL program, the landowner is required to follow the approved management plan throughout the period of the MFL order. If a

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

A \$30 application, conversion, or transfer fee is dedicated to pay the register of deeds any recording fees related to notices of order under MFL. If the revenues from the MFL fees are not sufficient to pay the recording fees, the balance would be paid from the forestry general operations appropriation. Further, DNR may increase the fee, by rule, to cover actual costs.

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

2015 Act 358 authorizes an owner to request to withdraw part of a parcel of the owner's land without paying withdrawal taxes or fees, and requires the DNR to issue an order of withdrawal for such land, if the DNR determines that the parcel is unsuitable, due to environmental, ecological, or economic concerns or factors, for the production of merchantable timber. The order must withdraw only the number of acres that is necessary for the

parcel to resume its sustainability to produce merchantable timber.

2013 Act 20 required DNR, upon request of an owner, to withdraw at least one acre of the owner's land from the managed forest law (MFL) program, if all of the following apply: (a) the purpose for which the owner requests that the Department withdraw the land is to construct a residence; (b) the land was designated as managed forest land before October 11, 1997; (c) if the land is not subject to a city, village, town or county zoning ordinance that establishes a minimum acreage for the construction of a residence, the owner requests that the Department withdraw not more than three acres of land; and (d) if the land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for the construction of a residence that is more than one acre, the owner requests that the Department withdraw no more than the acreage of land required by the applicable zoning ordinance for construction of a residence. This option may only be exercised once for contiguous MFL parcel acreage under the same ownership. In addition, DNR may not order withdrawal of the remainder of the land under the MFL order unless the remainder fails to meet MFL program eligibility requirements. The owner would be required to pay the withdrawal fee of \$300 and the withdrawal taxes on the acreage withdrawn.

Act 358 also authorizes an MFL owner to voluntarily withdraw part of an MFL parcel (one to five acres) for the purpose of selling or using the withdrawn portion of the parcel as a construction site. Such withdrawals are authorized one time during a 25-year order and two times during a 50-year order. An owner must pay withdrawal taxes and the fee for withdrawal of the land.

Under s. 77.88(3) of the statutes, an owner may request that DNR withdraw a portion of an MFL order or DNR may order the withdrawal of land from the MFL program if the land is one of the following: (a) an entire parcel of managed forest land; (b) all of an owner's managed forest land within a

quarter-quarter section (40 acres); or (c) all of an owner's managed forest land within a government lot or fractional lot as determined by the U.S. government survey plat. For Department-ordered withdrawals, (c) only applies if the withdrawal is required as a result of a mistake by the owner. If any remaining land under the MFL order continues to meet the eligibility requirements of the MFL program, it may remain enrolled in the program.

Further, under Act 358, when an owner of MFL land that has been damaged by a natural disaster notifies DNR of the damage, DNR is required to establish a period of time that the owner will have to restore the productivity of the land so that it meets MFL eligibility requirements. If the owner fails to complete the restoration during that time period, the owner may request the withdrawal of all or part of the land or DNR may order the withdrawal. The landowner is exempt from payment of withdrawal taxes or fees if DNR determines that the parcel is unable to meet MFL timber production requirements and the order withdraws only the number of acres necessary for the parcel to resume the required level of production.

Under current law, the Department of Revenue (DOR) is required upon request of an MFL land owner to prepare an estimate of the amount of withdrawal tax that would be assessed if DNR were to issue an order to withdraw the land from the MFL program. Section 77.88(5g) of the statutes specifies that DOR charge a fee for the withdrawal tax estimate of either \$100 or \$5 per acre, whichever is greater.

In addition, section 77.88(2)(d) of the statutes specifies that when land enrolled in MFL is transferred, the transferee is required to file a transfer report with DNR and pay a \$100 transfer fee, which is deposited in the forestry account. Further, a person selling currently enrolled MFL land that will remain subject to an MFL order after the sale is required to disclose this information to a prospective buyer.

FCL and MFL Aids. Annually, the Department makes payments to each county that has more than 40,000 acres within its boundaries that are entered on the tax roll as FCL or MFL. The amount paid to each county is equal to the number of FCL and MFL acres in the county divided by the total number of FCL and MFL acres that are within the boundaries of counties that are eligible for payments, multiplied by the amount appropriated for these payments. In the 2017-19 biennium, \$1,237,500 is appropriated annually for these payments.

County Forest, FCL and MFL Aids. Annually, DNR pays each town treasurer 30¢ for each acre of land entered in the county forest program in the previous year. The Department also pays towns and villages 20¢ for each acre enrolled in FCL and MFL. A municipality must submit 20% of all monies received for FCL and MFL acreage to the county treasury. In 2017-18, county forest aids totaled \$718,100 and MFL/FCL aids totaled \$696,600.

County Forest Loans. A county may receive from the state no-interest loans to be used for the acquisition, development, preservation and maintenance of county forest lands, with a maximum loan of 50¢ per acre of county forest land. If the amounts appropriated for these loans are not sufficient to pay all of the amounts approved by DNR, the Department provides funding to eligible counties on a prorated basis. In 2017-18, \$609,200 was expended for county forest loans.

County Forest Project Loans. The Department may allot additional interest-free forestry aid loans on a project basis to individual counties to permit the counties to undertake meritorious and economically productive forestry operations, including land acquisition. These additional aids may not be used for the construction of recreational facilities or for fish and game management projects. In 2017-18, \$438,000 was expended for county forest loans.

County Sustainable Forestry Grants and County Forest Administrator Grants. Beginning in 2001-02, \$200,000 was provided annually to establish a grant program to increase the implementation of sustainable forestry practices on county forest land. In 2017-18, grants for these purposes were \$242,800.

DNR provides grants to counties with county forest land for up to 50% of the salary and fringe benefit costs of a county forest administrator or assistant forest administrator, with a maximum eligible fringe rate of 40% of salary. In addition, up to \$50,000 annually may be used for up to 50% of a county's dues to a nonprofit organization (the Wisconsin County Forests Association) that works with a county forest administrator and their respective forestry committee and functions as an organizational liaison to DNR. Funding of \$1,201,200 was expended in 2017-18 for county forest administrator grants.

Wildlife and Forestry Recreation Aids. Counties may apply for grants for the development of wildlife habitat and for outdoor recreational facilities on county forest lands. These projects are limited to those designed to benefit wildlife and the natural environment. County funding for habitat projects is limited to 10¢ for each acre registered as county forest land; however, funds that remain unallocated as of March 31 of each year may be allotted to any county, as long as the total received does not exceed 20¢ per acre registered as county forest. Counties are required to complete a comprehensive county forest land use plan as part of the application process. Wildlife and forestry recreation grants are appropriated \$112,200 each year in the 2017-19 biennium.

Urban Forestry Grants. Under the urban forestry grant program, the Department awards grants to cities, villages, towns, counties, tribal governments and nonprofit organizations for up to 50% of the cost of various projects, including tree management plans, tree inventories, brush residue projects, the development of tree management ordinances,

tree disease evaluation, public education relating to trees in urban areas and other related projects. Under administrative rule, the minimum grant is \$1,000 and the maximum grant is \$25,000.

DNR may also award grants under the urban forestry grant program to counties, cities, villages, towns, nonprofit organizations, and tribal governments for the costs of removing, saving, and replacing trees that have been damaged by catastrophic storm events in urban areas. To be eligible for a grant, the damage must have occurred in an area for which the Governor has declared a state of emergency due to a catastrophic storm event. Disaster grant recipients do not have to pay any portion of the costs in order to receive a grant. DNR is required to notify each grant applicant within 60 days after the application is submitted as to whether the application was approved or denied. The urban forestry grant program is provided of \$524,600 each year in a biennial appropriation in the 2017-19 biennium. In 2017-18, \$538,600 was expended for grants.

Good Neighbor Authority - Federal Land Management. The Good Neighbor Authority (GNA) is a U.S. Forest Service program that allows the Forest Service to enter into cooperative agreements or contracts with states to allow the states to perform watershed restoration and forest management services on national forest and certain other federal lands. 2015 Act 55 created an appropriation for deposit of all moneys received from the sale of timber from federal land under the cooperative agreement to be used to administer, implement, and pay costs associated with the cooperative agreement and contracts. The Act requires that on June 30 of each fiscal year, 10% of the revenue received by DNR in that fiscal year from the sale of timber from federal land under a cooperative agreement lapse to the balance of the forestry account, until the amount lapsed reaches \$750,000. Through June 30, 2018, \$199,900 has lapsed to the account balance.

Wisconsin Private Forest Landowner Grants. Beginning in 1997-98, \$1,000,000 was appropriated annually for grants under the Wisconsin Private Forest Landowner Grant Program (WFLGP) for the costs of developing and implementing forest stewardship management plans by owners of 500 acres or less of nonindustrial private forest land in the state. In the 2017-19 biennium, \$1,147,900 is appropriated each year for the program in a biennial appropriation. In fiscal year 2017-18, \$692,300 was expended from this appropriation.

By statute, management plans are required to contain practices that protect and enhance: (a) soil and water quality; (b) endangered, threatened or rare forest communities; (c) sustainable forestry; (d) habitat for fish and wildlife; and (e) the recreational, aesthetic and environmental benefits that the forest land provides. Under administrative rule, grants are to be given for not less than 50%, but not more than 65% of eligible costs, with a maximum grant amount of \$10,000. DNR gives preference to projects that are directed to accomplish one or more of the following: (a) establish or reestablish forests through regeneration; (b) improve forest stand productivity, vigor, health or value; (c) encourage sustainability; (d) provide protection of soil and water resources; (e) include additional land under written forest stewardship management plans; (f) provide protection and enhancement of riparian areas and wetlands; (g) provide protection and enhancement of terrestrial wildlife habitat; or (h) provide endangered, threatened, or rare species habitat enhancement and natural community habitat maintenance and enhancement. In addition, 2007 Act 20 provided \$60,000 annually beginning in 2008-09 under WFLGP for grants to groups of interested parties for invasive plant projects in weed management areas defined by DNR rule. Groups must consist of landowners who each own less than 500 acres of nonindustrial private forest land.

Forest Fire Protection Grants. DNR may award grants for up to 50% of the costs of

purchasing fire-resistant clothing and fire suppression supplies, equipment, training, and vehicles. Funds are available to cities, villages, towns, counties and fire suppression organizations that enter into a written agreement to assist DNR in the suppression of forest fires when requested. Approximately \$497,000 annually is currently available for the program (\$170,000 SEG and \$327,000 FED).

Fire Emergencies. 2017 Act 59 appropriated \$5,000,000 in 2017-18 in a continuing forestry account appropriation as an emergency reserve for addressing a significant forest fire, disease, infestation, or other natural disasters affecting forests. The Joint Committee on Finance must approve the release of funds from the appropriation, and only upon a determination that the reserve is needed and no federal funds are available for such a purpose. As of December 31, 2018, DNR had not expended any funds from the reserve. The reserve is in a continuing appropriation, meaning the \$5,000,000 will remain available until fully expended, and funds held in the reserve will not be available for general use in other forestry account appropriations.

In addition to the emergency reserve, an appropriation in the forestry account is utilized for the deposit of all moneys received from other states for forest fire fighting activities provided by DNR to be used for forest fire fighting activities. In fiscal year 2017-18, DNR did not expend any funding from this appropriation.

Forestry Education and Curriculum Development. Revenues from a 3¢ per seedling surcharge assessed on all seedlings sold at DNR tree nurseries (\$45,300 in 2017-18) were originally intended to be divided evenly between two forestry education appropriations related to sustainable forestry education. However, in practice, DNR used appropriation estimates, rather than actual surcharge revenues, to make these awards. Currently, revenues from the 3¢ seedling surcharge are deposited to the balance of the forestry account, and \$350,000 annually is provided from the forestry account for the UW-Stevens Point Learning

Experiences and Activities in Forestry (LEAF) program, which develops a kindergarten through 12th grade sustainable forestry education curriculum.

Parks and Forests Campground Reservations. DNR retains \$1 of each camping reservation fee collected by a private vendor; beginning December, 2018, Camis is administering DNR's online forest and park camping reservations. The Department returns \$6.75 of every \$7.75 to Camis from an appropriation in the forestry and parks accounts.

Timber Sale Contract Repairs. Section 28.05(1) of the statutes specifies the procedure for cutting timber in state forests, and specifies that DNR may require a person purchasing products or standing timber under a timber sale contract to provide surety for the proper performance of the contract, either directly or through a bond furnished by a surety company authorized to do business in Wisconsin. Generally, the Department requires surety (performance bond) on certain larger lump-sum sales and all scaled sales. All moneys received as sureties are deposited in an appropriation in the forestry account to be used to repair damage and recover costs incurred by the improper performance of timber sales contracts and to reimburse persons who provide sureties. DNR held \$48,000 in the appropriation as of June 30, 2018.

Karner Blue Butterfly Habitat. 2007 Act 20 created a forestry account appropriation for the deposit of money received from fees paid by partners in the Karner blue butterfly habitat conservation plan, as well as money received from gifts, grants, and bequests to the plan to be used for plan administration and implementation. DNR administers the Karner blue butterfly habitat conservation plan under an agreement with the U.S. Fish and Wildlife Service. The plan allows Wisconsin land owners to manage land occupied by the federally endangered Karner blue butterfly, provided they follow certain guidelines to protect the species. Certain landowners whose land includes Karner blue butterfly habitat or whose management activities interfere with

butterfly habitat are required to participate in the plan, while other landowners are encouraged to participate on a voluntary basis. Partners in the plan, such as utility companies and large private landowners, must pay a one-time entry fee of \$2,550. In fiscal year 2016-17, the Department received approximately \$9,100 in revenue from Karner blue butterfly gifts and fees.

Cooperating Foresters. 2005 Act 166 directed DNR to establish a program allowing cooperating foresters to assist the state in the harvesting and selling of timber from state forest lands and authorizing cooperating foresters to receive a portion of the proceeds from each sale. 2007 Act 20 created a continuing appropriation in the forestry account into which the portion of the sale proceeds that DNR pays to a cooperating forester is credited to make the required payments.

Further, 2011 Act 32 provides \$550,000 SEG annually in the state forests operations appropriation for timber regeneration and requires DNR to establish a program allowing cooperating foresters to assist in the regeneration of harvested areas on state lands, and to meet the annual allowable timber harvest established under s. 28.025 of the statutes. DNR administrative rules specify that tasks included in cooperating forester contracts for state land timber harvests may include: (a) updating of forest reconnaissance; (b) marking of trees and harvest boundaries; (c) estimating volume; (d) preparing maps; (e) recommending timber sale contract terms or operational specifications; and (f) inspecting active harvests. DNR will determine which of these services are appropriate to contract for on individual timber sales.

In fiscal year 2017-18, 17 projects totaling \$191,600 were contracted with 11 cooperating forester firms to assist in establishing timber sales on DNR lands. Projects included timber sale marking, pre- and post-establishment volume cruises, and boundary line establishment.

Department of Agriculture, Trade and Consumer Protection (DATCP). The forestry account provides funding for the gypsy moth program, emerald ash borer program, and other forest pest programs in DATCP. The forestry account funding may also be used for plant protection activities, including nursery regulation and control of other plant pests. Approximately \$1.59 million annually is budgeted in the 2017-19 biennium for these purposes.

University of Wisconsin System. 1997 Act 27 appropriated \$200,000 annually for the Wisconsin Environmental Education Board (WEEB) for grants for forestry-related environmental education programs. The Board, a part of the University of Wisconsin System, is responsible for identifying needs and establishing priorities for environmental education in public schools. GPR and environmental fund SEG were also used to fund a portion of the grants. Up to 5% of the amount appropriated from the forestry account was allowed to be used for the costs of administering the grants. 2015 Act 55 eliminates forestry account funding for the WEEB beginning in fiscal year 2016-17, and the UW-System statutory requirements related to WEEB were deleted effective June 30, 2017.

Base funding of \$50,000 is provided annually to the University of Wisconsin – Madison Center for Cooperatives to award grants to form forestry cooperatives that consist primarily of private, non-industrial forest owners. Further, \$84,500 is budgeted for 1.0 position for the University of Wisconsin-Stevens Point paper science program. In 2017-18, a total of \$136,200 was expended for these programs.

State Historical Society. Funding has been provided since 1997 for a position for interpretive programming at the Northern Great Lakes Visitor Center near Ashland in Bayfield County.

Kickapoo Valley Reserve Management Board. Operations of the Kickapoo Valley Reserve (KVR) Management Board are funded from the

forestry account, and are budgeted at \$453,000 annually in the 2017-19 biennium. The 11-member Board is administratively attached to, but budgeted separately from, the Department of Tourism. KVR is located in Vernon County and consists of an 8,600-acre reserve adjacent to the Kickapoo River, created from land acquired from the federal government. The Board sets policy and manages the reserve to preserve and enhance its unique environmental, scenic and cultural features, to provide facilities for the use of visitors and to promote the reserve as a recreational site. The forestry account also funds aids in lieu of property taxes payments to local governments for Reserve property; these are budgeted at \$280,000 in each year of the 2017-19 biennium.

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

Forestry Audit

In August, 2018, the Legislative Audit Bureau published an evaluation of the forestry account, pursuant to provisions in 2017 Act 59 requesting an audit of how moneys received by DNR for forestry activities are spent. The audit found that of approximately \$121.6 million in expenditures of state and federal funds in 2016-17: (a) approximately \$65.1 million (53.5%) was directly related to forestry; (b) \$49.2 million (40.5%) was related to forestry and other purposes, such as DNR administration and debt service; and (c) \$7.3 million (6.0%) was not directly related to forestry, such as aids in lieu of taxes for municipalities for non-forest DNR properties, the car-killed deer program, and miscellaneous fish and wildlife management activities.

The audit also recommended DNR increase purchases of forest lands in a 16-county region of southeast Wisconsin to comply with a statutory requirement to spend at least 4.0% of annual mill-tax revenues or the mill-tax-equivalent GPR transfer for those purposes. Further, the audit recommended the UW System adhere to statutory limits on forestry account expenditures for the UW-Stevens Point paper science program and the UW Center for Cooperatives.

Parks Account

Revenue

State parks operations are funded primarily from the parks account of the conservation fund. Account revenues derive mostly from parks motor vehicle admission fees and camping fees. Parks operations were previously funded in part by GPR, but 2015 Act 55 removed base-level GPR funding for parks operations, beginning in 2015-16. Act 55 instead increased admission fees, trail pass fees, and camping fees, and provided additional expenditure authority from the parks account to continue base-level funding for state park and trail operations. Parks account revenues for 2016-17 and 2017-18 are shown in Table 10.

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

The annual admission fee for a second vehicle is one-half the regular price, if an individual or a member of the household owns a vehicle with a

Table 10: Parks Account Revenue

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Park Stickers	\$9,378,000	\$9,346,200	42.3%
Campsite Fees	8,582,100	8,797,800	39.9
Campsite Reservations Vendor	1,125,600	1,160,800	5.3
Conservation Patron Allocation	834,500	974,500	4.4
Golf Fees	117,600	117,300	0.5
Trail User Fees	920,700	865,800	3.9
Rents, Sales, and Services	722,900	616,600	2.8
Timber Sales	418,700	111,600	0.5
All Other Revenue	<u>67,600</u>	<u>86,400</u>	<u>0.4</u>
Total	\$22,167,700	\$22,077,000	100.0%

Table 11: State Parks Admissions Fees**Resident (Vehicle)**

Annual	\$28.00
Additional Annual	\$15.50
Daily Auto	\$8 to \$13*
Daily Bus	\$11 to \$16
Daily Nursing Home Bus	\$4 to \$9
Senior Annual	\$13.00
Senior Daily	\$3.00

Nonresident (Vehicle)

Annual	\$38.00
Additional Annual	\$20.50
Daily Auto	\$11 to \$16
Daily Bus	\$15 to \$20
Daily Nursing Home Bus	\$6 to \$11

Trail Pass

Annual	\$25.00
Daily	\$5.00

State Park and Forest Camping Fees

Resident, Per Night	\$15 to \$30
Nonresident, Per Night	\$19 to \$35

Additional Camping Fees

Electricity	\$10 or \$15**
Water View	\$5.00***
Reservation Fee	\$7.75

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

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

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

current annual admission sticker. No admission fee is required for any vehicle that transports a person with a senior citizen recreation card, a disabled veteran recreation card, or a conservation patron license. An admission fee exemption is available for motor vehicles transporting students from public or private schools and home-based private educational programs to an outdoor academic class, including those from a Wisconsin accredited college or university course.

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

Camping Fees. Camping site fees are also a significant source of revenue to the account. Although minimum fees are established by statute, DNR may designate, by rule, properties to which higher fees apply based, in part, on local market conditions, the types of conveniences offered at the campground, and the level of use. Site fees for nonresidents are higher than the site fees for residents.

Following fee increases enacted under 2015 Act 55 and 2017 Act 59, base fees for a campsite in Wisconsin must be not less than \$15 but not more than \$30 per night for residents and not less than \$19 but not more than \$35 per night for nonresidents; fees are determined by the DNR Secretary. Further, Act 59 raised the nightly camping fees for sites with electric access by \$5 (from \$10 to \$15) in five high-demand parks: Devil's Lake, High Cliff, Kohler-Andrae, Peninsula, and Willow River. 2017 Act 59 raised the statutory cap on the number of campsites in state parks that may be electrified, from 30% to 35%. Appendix IV shows current family/modern camping fees by park.

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

The Department is currently statutorily authorized to waive camping fees, charge additional camping fees, or charge special fees instead of

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

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

Expenditures

Table 12 identifies expenditures from the parks account for 2016-17 and 2017-18, as well as budgeted amounts for 2018-19.

Table 12: Parks Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
Parks and Recreation Program Operations	\$15,658,000	\$17,281,200	\$16,123,300	75.5%	122.58
Campground Reservation Fees	1,185,900	1,127,200	1,005,600	4.9	
Parks Development (2017-19 Biennium)	---	178,200	1,000,000	0.8	
Parks Interpretive Fees	14,400	11,500	0	0.1	
Split-Funded Appropriations					
Internal Services	1,382,300	1,755,300	1,786,200	7.7	12.21
External Services	353,900	266,000	283,400	1.2	2.15
Land Program Management	544,000	416,600	312,900	1.8	2.67
Facilities, Lands and Property Management	465,000	1,075,700	1,174,700	4.7	11.57
Administrative Facility Repair and Debt Service	258,000	244,200	793,400	1.1	
Aids in Lieu of Taxes	23,700	23,700	23,700	0.1	
Resource Acquisition and Development	62,200	50,000	47,300	0.2	
Taxes and Assessments	26,000	18,300	72,800	0.1	
Rent and Property Maintenance	369,500	423,400	444,000	1.8	
Miscellaneous/Other Agency	11,700	29,900	12,100	0.1	
Total	\$20,354,600	\$22,901,200	\$23,079,400	100.0%	151.18

State Recreation Properties. Currently, DNR park staff operate 77 recreational properties open to the public, including: (a) 45 state parks (another five state parks are state-owned but operated locally by municipalities or nonprofit groups); (b) 15 state trails (another 25 trails are state-owned, but locally operated and maintained); (c) two national scenic trails; (d) eight southern forests; and (e) seven recreation areas (an eighth recreation area, Capital Springs, is owned by the state but primarily operated by Dane County, and a seventh recreation area, Fisher Creek, is owned by the state but operated by Manitowoc County).

Appendix V lists the state parks and recreation areas operated by state parks staff. In addition, some properties are owned by the state and operated by local units of government, such as Copper Culture State Park, or nonprofit organizations, such as Heritage Hill State Park. Also, some properties have been designated by the Natural Resources Board, but are not developed or are under development and property operation remains largely unfunded with only limited services provided. As shown in Table 13, parks and southern forests received approximately 17.96 million visits in 2017.

The state park system properties contain 3,967 campsites in state parks and 1,093 southern forest campsites, 1,420 acres of picnic areas and 32 properties with beaches totaling approximately 20 miles in length. The state recreation system also includes an extensive network of trails, some of which are

open to multiple uses. This trail system, encompassing all state parks, recreation areas, forests and trails, including: (a) 2,160 miles of hiking trails; (b) 1,230 miles of bicycle trails, including 343 miles of mountain bike trails; (c) 524 miles of groomed cross-country ski trails; (d) 827 miles of horse trails; (e) 455 miles of ATV trails; and (f) approximately 90 miles of nature trails.

The operating costs for the parks system include staff costs for: (a) park managers, who supervise the daily operation of state parks; (b) park rangers, who are primarily responsible for certain enforcement and skilled maintenance activities; (c) park naturalists, who develop and present the educational programs offered at the parks; (d) visitor services staff; and (e) maintenance personnel. Operations costs also include supplies for utilities, including electricity and fuel, sewer and water, cleaning, and maintenance. Limited-term and seasonal employees are utilized extensively in the state park system.

Under section 27.01 of the statutes, DNR retains \$1 of each camping reservation fee collected by a private vendor. Beginning in late 2018, Camis collects all of the reservation fees and the general campsite fees and then remits the revenue from these fees to DNR, where they are deposited in the parks and forestry accounts. The Department then returns \$6.75 of every \$7.75 to Camis from an appropriation in the parks and forestry accounts. In 2017-18, the vendor payment totaled approximately \$1.46 million, including \$1.11 million from the parks account.

Current law authorizes DNR to charge fees, in addition to vehicle admission fees, for special programs and events in state parks. 2007 Act 20 created a SEG continuing appropriation into which revenue from educational and interpretive programs in state parks is credited, to be used for costs associated with those programs. Revenues totaled \$23,600, with expenditures of \$11,500 in 2017-18.

Table 13: Parks Admissions and Annual Stickers Sold

Calendar Year	Resident Stickers	Nonresident Stickers	Reduced Rate Stickers*	Total Stickers	Total Visits
2013	154,428	33,394	77,338	265,160	15,110,701
2014	158,070	33,671	80,905	272,646	15,133,691
2015	170,650	35,998	88,184	294,832	16,304,067
2016	183,082	35,734	91,242	310,058	17,460,007
2017	188,531	36,672	95,651	320,854	17,957,983

* Includes Senior Citizen Stickers

Parks account funding of \$12,100 annually in the 2017-19 biennium is also provided for the Department of Tourism program operations related to promotion of state parks.

Water Resources Account

Revenue

The main source of revenue to the water resources account is an annual transfer of motorboat fuel tax revenue into the account. The amount of the transfer each fiscal year is calculated by multiplying the motor fuel tax on 50 gallons of gasoline on April 1 of the previous fiscal year by the number of motorboats registered as of January 1 of the previous fiscal year, and then multiplying this result by 1.4. In 2018-19, DNR is expecting \$13,235,300 to be transferred to the water resources account under this formula (611,896 motorboats x 50 gallons per motorboat x 30.9¢ per gallon x 1.4). Table 14 identifies revenues and expenditures from the water resources account.

Expenditures

Funding from the water resources account is used to support: (a) development of state and local recreational boating facilities; (b) lake and river management activities and grant programs; (c) dam inspection and safety; and (d) a portion of the operational management of the Fox River locks system.

Recreational Boating Projects. Under this program, the Department 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 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. The Commission is attached to DNR and consists of the following members: (a) one resident of the Lake Superior area; (b) one resident of the Lake Michigan area; (c) one resident of the Mississippi River area; (d) one resident of the Lake Winnebago watershed area; and (e) one resident from the inland area of the state. Each member must be able to assess the recreational water use problems in his or her geographical area of the state. The Waterways Commission approves recreational boating projects found to be feasible and supported by the local unit of government or qualified sponsor.

A recreational boating project grant may be used to support up to 60% of project costs if the sponsor conducts a boating safety enforcement and education program approved by DNR. Feasibility studies, which are eligible for state cost-sharing, must be completed for any project before it is assigned to a priority list. Grants are available for recreational boating projects that include providing public access (boat ramps and related parking facilities), navigational aids or markers, dredging, weed removal, and capital equipment used for trash or debris removal.

DNR has the authority to provide grants for up to 80% of the costs of developing recreational boating facilities (and up to 90% if the sponsor conducts a boating safety program) if the project is deemed to be of regional or statewide importance by the Waterways Commission. Under administrative rule, "statewide significance" is determined by the Waterways Commission based on criteria varying by water body type. For projects located on lakes or flowages, all of the following criteria must be met: (a) the lake must be at least 1,000 surface acres in size, or the project must be located on Lake Superior or Lake Michigan; (b) the site must have, or will have as a result of the project, a boat launching facility protected by a breakwater structure; and (c) the project must be located on a lake or flowage that has the minimum number of car-trailer unit parking

Table 14: Water Resources Account Revenue and Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of total	2018-19 Staff
Revenue					
Fuel Tax Transfer	\$13,111,200	\$12,950,100	\$13,235,300		
Interest	2,300	21,500	40,000		
Other Income	<u>400</u>	<u>12,700</u>	<u>\$0</u>		
Total Revenue	\$13,113,900	\$12,984,300	\$13,275,300		
Expenditures					
Recreational Boating Projects	\$213,200	\$83,700	\$400,000	0.7%	
Southeastern Wisconsin Fox River Commission	0	100,000	100,000	0.8	
Lake, River and Invasive Species Management	3,132,600	3,046,800	3,108,400	24.3	18.50
Lake Protection Grant Program	2,483,500	2,275,100	2,252,600	18.2	
Aquatic Invasive Species Grants	4,077,800	3,618,500	4,029,100	28.9	
River Protection Grant Program	277,600	366,300	289,500	2.9	
Dam Safety and Wetland Mapping	676,000	704,600	704,600	5.6	6.00
Dam Safety Debt Service	518,400	521,700	477,500	4.2	
Public Health	30,100	24,700	24,700	0.2	
State Boat Access Sites	120,000	93,500	184,800	0.7	
State Boat Access Sites to Southeastern Lakes	105,200	20,200	92,400	0.2	
Water Resources Enforcement	239,900	227,600	227,600	1.8	2.20
Resource Inventory	121,600	121,600	121,600	1.0	
River Protection Grant Program Nonprofit	0	0	0	0.0	
Mississippi-St. Croix River Management	5,400	0	57,700	0.0	
Split-Funded Appropriations					
Administrative Facilities	56,800	55,500	170,200	0.4	
Internal Services	566,000	600,700	595,400	4.8	4.27
External Services	269,600	374,400	363,000	3.0	3.36
Other Agency Appropriations					
Lower Wisconsin State Riverway Board	164,600	162,400	168,200	1.3	1.50
Fox River Navigational System Authority	<u>125,400</u>	<u>125,400</u>	<u>125,400</u>	<u>1.0</u>	
Total Expenditures	\$13,183,700	\$12,522,700	\$13,492,700	100.0%	35.83

spaces, or will have the minimum number of spaces as a result of the project, required under administrative rule NR 1.91. For projects located on rivers, the project must meet all of the following criteria: (a) it must be located on the Mississippi River; (b) it must provide motorized boating access at a site that is more than 10 miles from another motorized boating access site; and (c) the project must provide a minimum of 15 car-trailer unit parking spaces at the site.

The following restrictions apply to the distribution of grants: (a) no more than 10% of state funding may be expended for feasibility studies in any

year, and no more than 1% may be provided for any one feasibility study; (b) at least 40% of state funding must be expended for Great Lakes projects, 40% must be expended for inland lakes projects and 20% may be expended for projects deemed necessary by the Waterways Commission without regard to location; and (c) no state funds may be used for the acquisition of land or for the construction of berths.

Under NR 51, if, by the date of the grant award, a project sponsor fails to establish boat launch fees as a method to pay for maintenance of existing landings under the sponsor's jurisdiction, the

Waterways Commission may reduce that grant award by a percentage to be determined by the Commission during each grant cycle, not to exceed 25% of the total grant award amount. The statutes limit boat launching fees to a "reasonable fee," set in NR 1.91(11) as a maximum base fee equal to the daily park admission fee (currently \$7) plus additional fees for attendants on duty, toilet facilities and larger boats (from 20% to 60%). A season pass may not exceed 10 times the daily launch fee and nonresident fees, if charged, may not exceed 150% of municipal resident fees.

2007 Act 20 transferred \$2.5 million beginning in 2008-09 of water resources SEG from recreational boating project aids to the distribution of grants for the control of aquatic invasive species. This amount was replaced by stewardship program bonding of \$2.5 million annually beginning in 2008-09. An additional \$400,000 water resources SEG is available in 2018-19 for recreational boating grants.

Southeastern Wisconsin Fox River Commission. 2017 Wisconsin Act 348 created an appropriation in the water resources account to provide funding to the Southeastern Wisconsin Fox River Commission, providing \$100,000 annually in the 2017-19 biennium. The Commission had in previous biennia received other water resources account funding. Including 2017-19 budgeted amounts, it has received \$1,875,000 since its creation.

Lake, River, and Invasive Species Management. The water resources account supports 18.5 Department staff who are responsible for surface water monitoring, water resources management, and overseeing the state's aquatic invasive species program. Funding is used to conduct diagnostic studies, support demonstration projects, and develop and distribute information on lakes and river management to lake districts and waterfront property owners. Staff also provide technical and educational assistance to local governments, including public inland lake rehabilitation districts and lake and river associations. Funds are also used

for monitoring aquatic invasive species, public education and boat inspection efforts, and for research related to the control of invasive animal and plant species. In 2018-19, \$3,108,400 is appropriated for lake, river, and invasive species management.

Lake Protection Grant Program. Lake protection grants may be awarded for a variety of purposes, including management projects that will improve or protect the quality of water in lakes, flowages, or natural lake ecosystems. A grant for a lake management project may be made for up to 75% of the cost of the project, up to \$200,000 per grant. Counties, municipalities, nonprofit conservation organizations, qualified lake associations, town sanitary districts, certain school districts, and public inland lake protection and rehabilitation districts are all eligible to apply for grants for lake management projects. Eligible activities include: (a) the purchase of land or conservation easements, if the purchase will substantially contribute to the protection or improvement of a lake or natural lake ecosystem's water quality; (b) wetland restoration; (c) restoration of shoreline habitat; (d) development of local regulations or ordinances that will protect or improve the water quality of a lake or natural lake ecosystem; and (e) an activity that is approved by DNR, and that is needed to implement a recommendation made as a result of a plan to improve or protect the quality of water in a lake or natural lake ecosystem. By administrative rule, the minimum allowable membership fee for a qualified lake association is \$5 annually, and the maximum is \$50 annually.

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

In addition, DNR may distribute grants for lake planning projects. Examples of eligible activities include data collection, mapping, water quality assessment, nonpoint source pollution evaluation, management strategy development and other

projects that would provide baseline information on the status of lakes. Grants are limited to \$25,000 per award with a required match of 33% of project costs. Lake planning grants may not exceed \$50,000 per fiscal year (two \$25,000 grants) for lake planning projects on any one lake. In 2018-19, \$2,252,600 is budgeted for the lake protection grant program.

Aquatic Invasive Species Grants. DNR administers a financial assistance program awarding cost-sharing grants to local units of government and other entities for up to 75% of the costs of projects to prevent or control aquatic invasive species, and for education and inspection programs at boat landings. Grants are funded from a biennial appropriation, which allows amounts authorized for either year of the biennium to be expended at any point in the biennium. 2017 Act 59 provides a total of \$8,558,200 for aquatic invasive species grants, including base funding of \$4,029,100 each year and \$500,000 in one-time funding in 2017-18.

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

River Protection Grant Program. The river protection grant program is appropriated \$289,500 each year in the 2017-19 biennium in a biennial appropriation. DNR distributes river protection grants to improve or protect the quality of water in

ivers, streams and flowages. These grants are limited to 75% of project costs, up to \$50,000 per grant for management projects and \$10,000 per grant for planning projects. Eligible grant recipients include counties, cities, towns, villages, qualified lake or river associations, town sanitary districts, public inland lake districts, nonprofit conservation organizations and other local governmental units that are established for the purpose of lake or river management. Grants under this program may be used for activities that contribute to the protection or improvement of a river's water quality or its natural ecosystem. Eligible management activities include: (a) purchase of land or conservation easements; (b) restoration of wetlands, in-stream, or shoreline habitat; (c) development of local regulations or ordinances; (d) installation of pollution control practices; and (e) other activities as determined by DNR. Eligible planning activities include: (a) data collection; (b) assessments of water quality, fish, aquatic life, and habitat; (c) assessments of the uses of a river and surrounding land; (d) nonpoint source pollution evaluation; (e) programs and materials to assist in forming river management organizations; and (f) informational or educational materials that address protection of rivers, their uses, and improvements to river habitat.

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

There are approximately 3,900 dams located on waterways in Wisconsin. Of these, approximately 1,000 are classified as large dams. A dam is considered a large dam if it: (a) has a structural height of 25 feet or more that can impound more than 15 acre-feet of water; or (b) has a structural height of six feet and impounds 50 acre-feet or more of water. DNR is required to classify each large dam in the state as: (a) high-hazard, the failure of which

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

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

A total of \$32.1 million in bonding revenues for dam safety grants has been authorized by the Legislature for this program, including \$4 million in

each biennium since 2009-11. Debt retirement costs on \$25.5 million (79%) of program bonds are funded with GPR. The debt service on the remaining \$6.6 million (21%) is funded from the water resources account.

Grants for dam repair and reconstruction may be provided for up to 50% of the first \$400,000 in project costs and up to 25% of the next \$800,000 in project costs, equal to a \$400,000 maximum grant award for a \$1.2 million project. Dam owners are required to be under an administrative order or inspection directive in order to be eligible for a dam safety grant.

DNR reports funds have supported the repair or reconstruction of 75 municipally owned dams as of October 1, 2018. Further, since 2008-09, funding has supported the removal of 36 municipally owned dams. As of October 1, 2018, an additional 25 dams were pending awards for an estimated state cost of \$4.66 million.

2011 Act 32 specified that DNR set aside \$6 million in existing bonding revenue, from the land acquisition subprogram of the Warren Knowles-Gaylord Nelson Stewardship program, for dam safety grants to counties. The grants may only be awarded for a county-owned dam that is under an order by DNR for maintenance, modification, abandonment or removal as of July 1, 2011. Grants may be provided for up to 25% of eligible project costs, with a maximum grant award of \$2,500,000 (\$10,000,000 project). DNR has awarded \$2.4 million of the available \$6 million as of December, 2018, \$1.7 million of which had been expended.

Public Health -- Water Monitoring. This annual appropriation of \$24,700 in the 2017-19 biennium supports public health activities relating to surface water quality.

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

southeastern Wisconsin.

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

Resource Inventory. The Department maintains an aquatic and terrestrial resources inventory to better catalog natural resources statewide, and to integrate knowledge gained from the inventory in statewide planning efforts to better protect available resources. In 2018-19, \$121,600 is budgeted for this purpose.

Mississippi and St. Croix River Management. Funding of \$57,700 each year in the 2017-19 biennium is provided for habitat and recreational projects and for environmental and resource management studies on the Mississippi and Lower St. Croix Rivers.

Lower Wisconsin State Riverway Board (LWSRB). The water resources account provides 75% of the SEG for the LWSRB, which was created to preserve and protect the scenic beauty and natural character of the Lower Wisconsin State Riverway through controlled land use and development. The remaining 25% is funded from the forestry account. In 2018-19, \$168,200 is budgeted for the LWSRB from the water resources account.

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

Boat Registration Account

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

Revenue

The primary source of revenue to the boat registration account is the registration fee collected for all motorized boats and sailboats over 12 feet in length operated on state waters. Boat registrations are valid for up to three years, beginning on April 1 of the year in which the registration is issued and ending on March 31 of the third year after issuance. Motorized boat registration fees vary according to boat length. Current boat registration fees are shown in Appendix VI. Other sources of revenue to the boat registration account include: (a) boat titling and lien fees; (b) fees paid by persons enrolled in boat safety programs; and (c) 1% of the sales tax revenue the Department collects from persons who have purchased boats and have not provided proof that a sales tax was paid, which is required before the boat can be registered. Table 15 identifies revenue to the boat registration account for fiscal years 2016-17 and 2017-18.

Expenditures

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

Boating Enforcement and Safety Training. The Department utilizes conservation wardens to enforce the state's boating and related safety laws.

Table 15: Boat Registration Account Revenue

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Motorized Boat Reg., Under 16 ft.	\$1,229,800	\$1,886,800	26.6%
Motorized Boat Reg., 16 to 26 ft.	2,688,200	4,259,700	60.2
Motorized Boat Reg., 26 to 40 ft.	173,700	239,500	3.4
Motorized Boat Reg., Over 40 ft.	38,500	49,600	0.7
Motorized Fleet Registrations	29,300	55,500	0.8
Other Registration Fees	194,500	142,100	2.0
Nonmotorized Boat Registrations	44,900	58,300	0.8
Boat Title and Lien Fees	265,100	299,500	4.2
Education and Safety	33,400	36,800	0.5
Other Revenue	<u>35,300</u>	<u>54,000</u>	<u>0.8</u>
Total	\$4,732,700	\$7,081,800	100.0%

During 2017-18, permanent conservation wardens issued 795 citations for boating-related violations. Funds from the boat registration, snowmobile and ATV accounts also support an integrated online boat, snowmobile, and ATV registration processing system.

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

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

safety education but have not completed the standard course. Rental businesses collect \$10 per student and remit \$5 per student to the Department. The temporary certificate program is also offered online; DNR retains \$1 of the \$11 fee for each online course completed. In 2017-18, 17,168 people received certificates in boat safety courses, including 15,144 through online courses. For the 2017

calendar year, 2,430 people received temporary certificates for boat or personal watercraft rental, including 1,115 through online courses.

Boating Enforcement Aids to Municipalities.

The Department distributes aids to municipalities for the costs of local boating law enforcement, search and rescue, and safety activities. Municipalities are eligible for up to 75% of their approved costs, but aid payments are prorated if claims exceed the appropriation level. No municipality may receive aid amounting to more than 20% of the funds available. For enforcement activities that occurred in calendar year 2017, 108 local agencies received reimbursements totaling \$2,017,700 (including \$631,700 in federal funds), which represented 75% of the approximately \$2.7 million in eligible local water patrol activities. Local boat patrols logged approximately 42,200 hours and issued approximately 5,200 citations or warnings.

Table 16 identifies expenditures from the boat registration account for 2016-17 through 2018-19.

All-Terrain Vehicle Account

The Department administers recreation programs for all-terrain vehicles (ATVs) and utility

Table 16: Boat Registration Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
State Boating Enforcement and Safety	\$2,293,200	\$2,759,100	\$2,759,100	49.6%	21.00
Boating Enforcement Aids	1,386,000	1,386,000	1,386,000	24.9	
Education and Safety	200	17,000	28,000	0.3	
Administrative Facilities	44,700	43,700	133,800	0.8	
Internal Services	449,600	552,000	540,200	10.0	3.88
External Services	<u>991,200</u>	<u>803,200</u>	<u>854,700</u>	<u>14.4</u>	<u>8.11</u>
	\$5,164,900	\$5,561,000	\$5,701,800	100.0%	32.99

terrain vehicles (UTVs) through the ATV account. An ATV is defined by statute as "an engine-driven device which has a net weight of 900 pounds or less, which is originally manufactured with a width of 50 inches or less, which is equipped with a seat designed to be straddled by the operator and which is designed by the manufacturer to travel on three or more low-pressure tires."

Compared to ATVs, UTVs are generally larger, wider, and heavier, often have side-by-side seating, and may have truck-like cabs and seats that allow riders to sit upright, rather than straddle a seat as is common on an ATV. However, 2011 Wisconsin Act 208 classified what might have been considered large ATVs (vehicles with three or more wheels, a straddle seat, and a weight of 900 or more pounds) as UTVs for the purposes of Wisconsin regulation. 2011 Act 208 established a permanent method for regulating the use of UTVs and generally subjects UTVs to the same laws as ATVs.

Revenue

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

under which an ATV or UTV may be operated on private property only, is \$15. A private operations permit is valid until the ownership of the vehicle is transferred. In addition, a commercial ATV and UTV registration fee of \$90 is required.

Revenue is also provided by a transfer of ATV and UTV fuel tax revenue to the account. The ATV transfer is made annually, and is equal to the number of registered ATVs as of the last day of February of the previous fiscal year multiplied by the amount of motor fuel tax assessed on 25 gallons of gasoline as of that date. For 2018-19, \$2,471,800 from this transfer will be available for the ATV account, based on the number of ATVs registered for public use on February 28, 2018, and the motor fuel tax rate as of that date (319,976 ATVs x 25 gallons x 30.9¢ per gallon). In addition, beginning in fiscal year 2013-14, 2011 Act 208 created a utility terrain vehicle fuel tax transfer. The transfer is equal to the number of registered UTVs as of the last day of February of the previous fiscal year multiplied by the amount of motor fuel tax assessed on 25 gallons of gasoline as of that date. For fiscal year 2018-19, \$488,100 from this transfer will be available (63,180 UTVs x 25 gallons x 30.9¢ per gallon).

Another major source of revenue to the ATV account is the annual nonresident trail pass. ATVs and UTVs not registered in Wisconsin are required to display a trail use sticker to use public ATV corridors. An annual sticker costs \$35 or a five-day ATV or UTV trail pass is available for \$20. (Both amounts include a 75¢ issuing fee.) The trail pass

Table 17: All-Terrain Vehicle Account Revenue

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
ATV and UTV Registrations	\$4,583,000	\$4,723,200	60.0%
ATV Fuel Tax Transfer	1,865,200	1,892,100	24.0
UTV Fuel Tax Transfer	261,700	336,700	4.3
Nonresident Trail Pass	576,900	614,800	7.8
Late-Registration Renewal Fee (\$5)	68,000	114,600	1.5
Education and Safety (ATV)	23,600	24,600	0.3
Other Revenue	<u>120,200</u>	<u>164,200</u>	<u>2.1</u>
Total	\$7,498,600	\$7,870,200	100.0%

must be attached to the ATV or UTV in a highly visible location on the forward half of the vehicle. Annual trail passes expire March 31 of each year. In fiscal year 2017-18, 5,648 five-day nonresident trail passes and 14,552 annual nonresident trail passes were sold.

2015 Wisconsin Act 170 establishes an annual nonresident off-highway motorcycle (OHM) trail pass for a fee of \$35, which expires on March 31 of each year, and a five-day nonresident trail pass for \$20. (Both trail pass fee amounts include a 75¢ issuance fee.) Revenues from the sale of nonresident trail passes are deposited in the ATV account. Other sources of revenue to the account include: (a) ATV

and UTV safety certificate fees; and (b) 1% of the total sales tax revenue DNR collects from purchases of ATVs and UTVs on which sales tax was not paid, which is required before the vehicle can be registered. Table 17 shows 2016-17 actual and 2017-18 preliminary revenue to the all-terrain vehicle account.

Expenditures

Summaries of 2016-17 and 2017-18 expenditures from the all-terrain vehicle account are presented in Table 18, along with budgeted expenditures for 2018-19.

State and Local ATV Trail and Project Aids.

Revenues from the ATV fuel tax transfer and a portion of ATV registration revenues are used to provide grants to towns, villages, cities, counties and federal agencies for any of the following types of ATV projects: (a) land or easement acquisition; (b) ATV facilities, such as parking areas, riding areas and shelters; (c) development and maintenance of ATV trails; (d) purchase of liability insurance; and (e) signs briefly explaining the law related to intoxicated operation of ATVs and UTVs. The state

Table 18: All-Terrain Vehicle Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
State and Local ATV Trail and Project Aids	\$3,491,500	\$4,331,400	\$3,601,000	54.9%	
UTV Trail and Project Aids	189,100	345,700	447,100	4.9	
State ATV Trails	305,200	266,500	310,500	3.4	
State UTV Trails	9,300	13,500	16,900	0.2	
ATV and UTV Law Enforcement and Safety Training	1,272,900	1,262,600	1,262,600	16.0	9.00
ATV Trail Safety Grant	0	297,000	302,500	3.8	
ATV and UTV County Enforcement Aids	495,000	495,000	495,000	6.3	
Education and Safety	200	4,700	28,400	0.1	
Split-Funded Appropriations					
Internal Services	151,600	199,600	198,000	2.5	1.42
External Services	252,800	563,600	612,400	7.5	5.84
Enforcement and Science Management	40,600	37,700	34,200	0.5	0.25
Resource Acquisition and Development	<u>19,100</u>	<u>19,000</u>	<u>54,300</u>	<u>< 0.1</u>	<u>—</u>
Total	\$6,227,300	\$7,866,300	\$7,362,900	100.0%	12.58

supports nearly 1,900 summer trail miles, and approximately 4,375 winter miles, which are managed by local units of government. DNR reimburses up to \$600 per mile for the cost of summer trail maintenance and up to \$100 per mile for the cost of winter trail maintenance.

UTV Trail and Project Aids. Under 2011 Act 208, beginning in fiscal year 2013-14, revenues from the UTV fuel tax transfer and a portion of UTV registration revenues may be used to provide grants to towns, villages, cities, counties, and federal agencies for UTV trail projects. In fiscal year 2017-18, \$345,700 was expended for this purpose.

State ATV and UTV Trail Projects. Trails that accommodate ATVs on state property, including state parks, are allocated maintenance, rehabilitation, and development funds of \$310,500 in 2018-19. Beginning in fiscal year 2013-14, \$16,900 is set aside from UTV registration fees for maintenance, rehabilitation, and development on state trails that are open to UTVs. The state parks system includes approximately 485 miles of ATV trails (433 miles open for winter use and 374 miles open for summer use), of which the state maintains approximately 72 miles, and counties maintain the remaining miles (413) through cooperative agreements. In addition, the northern forests include approximately 158 miles of ATV trails (118 miles open for winter use and 75 miles open for summer use), of which the state maintains approximately 138 miles, and counties maintain the remaining miles (20) through cooperative agreements, typically with local clubs. Nearly all ATV trails on state properties are currently open to UTV use. Exceptions are made where narrow trail conditions preclude UTV use.

In 2012, revisions to administrative rule NR 64 created a new hybrid trail/route category, also referred to as a "troute." Several existing ATV and UTV trails overlap existing roads. The rule defines a "hybrid trail (troute)" as "an all-terrain vehicle trail and route combination that allows all-terrain vehicles and motor vehicles to utilize the same

linear surface and the combination is used as a trail connector." A trail connector is then defined as "an all-terrain vehicle trail that connects one trail to another trail or services." The rule specifies any hybrid trail that received funding prior to August 1, 2012, and that is posted with signs as a hybrid trail, is eligible for the full per-mile reimbursement rates and rehabilitation costs. A separate rate is specified for hybrid trails developed on or after August 1, 2012, with a maximum of up to 50% of the per-mile rate. The reimbursement limit is implemented as: (a) not more than 50% of the per-mile rate for roads that do not benefit from the receipt of state transportation aids; and (b) for roads maintained by recipients of transportation aids, such as towns, cities, and villages, the per-mile rate minus the amount of transportation aid received for the area of the trail (miles), for a total not to exceed 50% of the per-mile rate.

State ATV and UTV Enforcement and Safety Training. Part of the workload of conservation wardens is the enforcement of state ATV and UTV laws. During 2017-18, conservation wardens issued 871 citations for violations related to ATVs and UTVs. In addition, the Department's safety training program disseminates ATV/UTV safety information and administers a statewide program of safety courses conducted by local instructors who are trained, certified and supervised by DNR conservation wardens. The course material presented covers general ATV and UTV laws and safety tips for the operation of all ATVs and UTVs.

County Enforcement Aids. The Department also distributes aids to counties for the costs of local patrol units charged with ATV and UTV law enforcement. Counties may receive up to 100% of eligible costs, but aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred in 2017-18, 48 counties applied for reimbursements totaling \$598,400. State payments of \$495,000 in state fiscal year 2017-18 provided 82.8% of eligible costs, and local ATV patrols logged nearly approximately 11,500 hours and issued 871 citations.

Recreational Vehicle Trail Safety Grant. The ATV safety enhancement grant program was created under 2001 Wisconsin Act 16. Available funding has been awarded as a grant to a nonprofit organization to assist DNR in promoting the operation of ATVs in a safe and responsible manner. 2017 Act 59 set SEG funding for the grant at \$297,000, or 80¢ multiplied by the number of ATVs and UTVs registered on the last day of February in the prior fiscal year, whichever is higher. \$302,500 from this appropriation will be available in fiscal year 2018-19.

Education and Safety. The statutes require that no person under 12 years of age may operate an ATV or an off-highway motorcycle (OHM), and no person under 16 years of age may operate a UTV, unless he or she holds a valid safety certificate issued by DNR, another state, or a province of Canada. (The prohibition is subject to certain exemptions, such as operating the ATV, UTV or OHM for an agricultural purpose under the supervision of a person over 18 years of age, or operating a OHM on private property if the owner of the property has given consent for the operation and does not allow public use of OHMs on the property.) 2011 Act 208 expanded the Department's ATV safety certification program to include instruction on UTV laws as well as ATV laws, and, effective October 1, 2016, 2015 Act 170 requires DNR to create an OHM safety program for instruction on laws related to the safe operation of OHMs and intoxicated operation laws. While the courses are required for certain age groups, the courses are open to anyone wishing to enroll. In fiscal year 2017-18, 9,292 students received certificates upon successfully completing one of the ATV and UTV safety courses, including 7,452 certified through an online course. The classroom course is offered for a fee of \$10, while two online courses are available for those ages 12 and older for \$24.50 or \$29.95. DNR retains \$1 per student for online courses.

Off-Highway Motorcycles

2015 Act 170 created regulations pertaining to

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

Similar to the operation of ATVs and UTVs, Act 170 requires a person to register the OHM with DNR, or purchase a nonresident trail pass, to operate an OHM "off-highway," with certain exceptions. Registration is \$30, and is valid for a two-year period beginning on April 1, or the date of issuance or renewal, and ending March 31 of the second year following the date of issuance or renewal. Registration decals provided by DNR as part of the registration fee must be affixed on the exterior of the motorcycle where the decal is clearly visible and legible. Owners may operate OHMs without a decal if they have been issued a temporary operating receipt showing that they have submitted the required registration fees to DNR. Act 170 also requires registration of retail OHM dealers and creates a private operations registration permit and commercial registrations similar to ATV and UTVs.

Further, Act 170 includes a number of provisions related to operation of OHMs, including restrictions related to operation on a highway, adjacent to a highway, and within a specified distance of a dwelling, people not operating motor vehicles, and fishing shanties. The Act also: (a) creates an intoxicated operation law for OHMs similar to the intoxicated operation laws for ATVs and UTVs; (b) exempts OHM operation "off the highways" from the mandatory liability insurance law and driver license requirements; and (c) imposes helmet restrictions for riders under 18 years old. Riders under 12 years old may not operate on a highway under any circumstance. A parent, guardian or a

designated adult is required to provide continuous verbal direction or control for off-highway operation by a person under 12 years old, and Act 170 requires operators 12 years old or older born after 1997 to have completed the OHM safety program. The Act creates an OHM Council, consisting of five members who must be members of OHM clubs, to advise DNR on matters relating to OHM trails and routes, and on matters relating to the operation of OHMs.

Revenue. 2015 Act 170 establishes an annual nonresident OHM trail pass, effective October 1, 2016, for a fee of \$35, which expires on March 31 of each year, and a five-day nonresident trail pass for \$20. (Both trail pass fee amounts include a 75¢ issuance fee.) Revenues from the sale of nonresident trail passes are deposited in the ATV account.

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

In fiscal year 2017-18, \$41,500 was deposited into the appropriation. DNR is required to promulgate administrative rules for the grant program before grants may be awarded. As of November, 2018, the Department has not finalized rules.

Snowmobile Account

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

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

Revenue

The major source of revenue to the snowmobile account is the snowmobile fuel tax revenue transferred to the account. An appropriation is made annually, which, beginning with the fiscal year 2013-14 transfer, equals the amount of motor fuel tax assessed on 50 gallons of gasoline as of the last day of March of the previous fiscal year multiplied by the number of registered snowmobiles as of the same date, with this result multiplied by 1.55. The transfer for 2018-19, which will be made available for trail aids under the formula, will total

Table 19: Snowmobile Account Revenues

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Fuel Tax Transfer	\$4,847,700	\$4,858,700	49.1%
Snowmobile Registrations	2,913,900	1,282,200	13.0
Nonresident Trail Pass	712,800	1,075,200	10.9
Resident Trail Pass	1,935,300	1,886,200	19.1
Club Trail Pass	655,800	630,200	6.4
Registration Transfers	97,900	88,900	0.9
Education and Safety	39,200	36,600	0.4
Other	<u>24,800</u>	<u>29,900</u>	<u>0.3</u>
Total	\$11,227,400	\$9,887,900	100.0%

\$5,579,000. Table 19 identifies revenue to the snowmobile account.

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

In addition, other registration fees are charged for registering commercial (\$90) and antique snowmobiles. Snowmobiles may register as antique snowmobiles if they are at least 35 years old for an initial fee of \$20. Antique snowmobile registrations are valid for three years and can be renewed for \$5. Owners who applied to register a snowmobile as an antique snowmobile before April 10, 2014, are exempt from the initial registration requirement if they submit an application to renew the registration before March 1, 2015.

Most snowmobiles operated on a public snowmobile corridor in Wisconsin are required to display an annual trail use sticker issued by the Department, regardless of whether the snowmobile is registered in Wisconsin. The following two categories of fees are available for trail pass stickers issued for snowmobiles registered in Wisconsin: (a) \$10 (including the 75¢ issuing fee) for a

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

sticker issued for a snowmobile that is registered in Wisconsin and that has a model year that is at least 35 years earlier than the year in which the trail use sticker is issued.

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

In fiscal year 2017-18, approximately 147,600 trail pass stickers were sold including 21,600 non-resident trail passes, 63,000 resident non-club member trail passes, and 63,000 club member trail passes. Associated revenues were \$3,591,700.

In addition, the snowmobile program also receives revenues from: (a) registration transfer fees; (b) snowmobile safety course instruction fees; and (c) 1% of the total sales tax receipts the Department collects from those who have purchased snowmobiles but who have not provided proof that a sales tax was paid, which is required before the vehicle can be registered.

Expenditures

Table 20 identifies expenditures from the snowmobile account for 2016-17 and 2017-18, as well as budgeted amounts for 2018-19.

Table 20: Snowmobile Account Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
Local Snowmobile Trail and Project Aids	\$7,367,300	\$7,197,100	\$7,145,400	82.1%	
Snowmobile Aids Administration	218,900	194,500	194,500	2.2	1.50
County Enforcement Aids	396,000	396,000	396,000	4.5	
State Snowmobile Trails and Areas	178,300	151,500	211,100	1.7	
Snowmobile Enforcement and Safety	31,100	123,400	123,400	1.4	
Split Funded Appropriations					
Internal Services	21,600	33,700	33,400	0.2	0.24
External Services	325,100	657,500	661,800	3.0	6.34
Resource Acquisition and Development	3,300	1,200	3,800	0.0	
Education and Safety	<u>200</u>	<u>8,100</u>	<u>48,500</u>	<u>0.1</u>	<u> </u>
Total	\$8,541,800	\$8,763,000	\$8,817,900	100.0%	8.08

Snowmobile Trail and Project Aids. The Department distributes aids to participating counties for the maintenance, development, and acquisition of land to support approximately 18,900 miles of interconnecting snowmobile trails throughout the state. Generally, these aids are provided to counties at 100% of eligible costs. The counties either develop and maintain local trails, or, more typically, redistribute aid to local snowmobile clubs that do the maintenance and development projects. DNR also funds the maintenance and development of approximately 570 miles of snowmobile trails on state park, trail, recreation area, and forest lands.

County expenditures eligible for state aid are as follows, listed in priority order: (a) maintenance of existing approved trails, up to a maximum of \$300 per mile per year; (b) club signing programs; (c) bridge rehabilitation; (d) municipal route signing; (e) trail rehabilitation; and (f) development of new trails.

In addition, a county or snowmobile club contracting with DNR for work on a state property is eligible for supplemental trail aid payments up to a total of \$900 per mile, if actual eligible costs exceed the maximum of \$300 per mile for basic trail aids. Of the costs incurred, actual trail grooming costs

must exceed \$200 per mile per year. Since fiscal year 1991-92, supplemental trail aids have been funded from the multiplier to the snowmobile fuel tax transfer formula, which is 55% beginning in 2013-14. Additionally, DNR is to credit \$47 from each nonresident annual trail use sticker to the supplemental trail aids appropriation; \$674,400 was available under this provision for fiscal year 2017-18. If the supplemental aid payable to counties exceeds funding available from these two sources, the Department may either prorate payments and/or request that the Joint Committee on Finance take action to transfer funding from basic snowmobile trail aids for supplemental payments.

Table 21 shows supplemental trail aid payments from the 2008-09 snowmobile season through the 2017-18 season. The table shows the total eligible amount requested by counties, the amount paid in supplemental aids, and the level of proration. Supplemental payments for a snowmobile season are paid in the following fiscal year.

County Enforcement Aids. The Department provides aids to counties for up to 100% of eligible county costs of enforcing snowmobile laws. Aid payments are prorated if claims exceed the appropriation level. For enforcement activities that occurred over the winter of 2017-18, 55 counties

Table 21: Supplemental Snowmobile Trail Maintenance Payments

Snowmobile Season	Total Request	Total Payment	% of Request Paid
2008-09 ¹	\$2,648,100	\$2,254,700	85
2009-10 ¹	2,798,100	2,318,600	83
2010-11	3,551,600	2,165,800	61
2011-12 ²	1,028,800	1,028,800	100
2012-13	3,185,500	2,515,600	79
2013-14 ³	4,496,800	3,016,500	67
2014-15	1,563,000	1,563,000	100
2015-16 ⁴	1,337,800	1,337,800	100
2016-17 ⁴	1,255,200	1,255,200	100
2017-18 ⁵	2,174,700		

¹ Payments for these seasons were supplemented through action by the Joint Committee on Finance.

² Includes \$11,400 in payments for 10-11 season.

³ Includes \$300,000 from snowmobile registration revenues.

⁴ Does not include requested amounts deemed ineligible by DNR.

⁵ Payments are still being made for fiscal year 2017-18 projects.

requested reimbursements totaling \$488,000. State reimbursement of \$396,000 represented 82% of the eligible costs of their local snowmobile patrol activities. These requests were reimbursed in state fiscal year 2018-19. Local snowmobile patrols logged approximately 8,400 hours and issued approximately 499 citations.

State Snowmobile Trails and Areas. Funding is provided annually for the development and maintenance of snowmobile trails on state properties, including \$211,100 in 2018-19.

Snowmobile Enforcement and Safety. DNR is responsible for state enforcement of snowmobile laws by DNR conservation wardens and coordination of snowmobile safety programs. In addition to the snowmobile SEG, DNR is provided \$1.1 million annually with 9.0 positions from tribal gaming compact program revenues for snowmobile enforcement. In 2017-18, the Department's permanent conservation wardens issued 388 snowmobile citations.

Snowmobile SEG funding is provided for safety

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

Education and Safety. The Department is responsible for coordinating snowmobile safety courses taught by instructors certified by DNR. Any person born after January 1, 1985, must hold a valid snowmobile safety certificate in order to operate a snowmobile. In-classroom courses cost \$10. In fiscal year 2017-18, approximately 8,000 people received certificates upon successfully completing one of the snowmobiling safety courses, with about 4,300 of those certified through an online course. Two online courses are offered, for a fee of \$24.50 or \$29.95, for those ages 16 and older. DNR retains \$1 for each successfully completed online course.

Endangered Resources Account

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

Revenue

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

For fiscal year 2017-18, 12,900 returns included the endangered resources checkoff, with a total of \$255,700 transferred to the Department. Check-off revenues and other donations are statutorily matched up to \$500,000 GPR annually.

Additional revenue comes from proceeds from the Endangered Resources license plate. The \$25 additional annual fee required to buy the plate is credited to the account. In 2017-18, sales of 16,860 endangered resources license plates generated \$421,900.

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

Expenditures

The endangered resources account supports the inventory and management of endangered, threatened and certain non-game species and natural communities, as well as determinations on the status (rarity) of native plants and animals, coordinating research, surveys, and habitat projects and managing state natural areas. Examples of these projects include implementing a habitat conservation plan for the Karner blue butterfly, providing guidance needed to comply with endangered species laws, and the development and implementation of

plans to protect and manage Wisconsin's biological diversity, including a large number of state natural areas. This work has led to several species' recoveries or reintroductions, including the trumpeter swan, bald eagle, and osprey. Table 22 identifies 2016-17 and 2017-18 revenue to, and expenditures from, the endangered resources account. The endangered resources account is authorized 9.0 positions in 2018-19.

Table 22: Endangered Resources Account

	2016-17 Actual	2017-18 Preliminary	2017-18 % of Total
Revenue			
License Plate Sales	\$410,200	\$421,900	30.2%
Income Tax Check-Off	280,500	255,700	18.3
Donations	234,800	292,600	0.0
Other Revenue	<u>590,200</u>	<u>737,100</u>	<u>51.5</u>
Total	\$1,515,700	\$1,707,300	100.0%
Expenditures	\$2,040,700	\$1,680,400	

Under a cooperative agreement with the Department of Transportation, DNR provides transportation "liaisons" throughout the state who perform environmental reviews (erosion, waterway and wetland regulations, and environmental assessments, as needed) of state roadway projects in the DNR regions. The liaisons also act as a single point of contact for local governments conducting transportation projects. In addition, the agreement provides program revenue funding for 1.0 conservation biologist position, which provides support to DOT by analyzing the impacts to rare and endangered species of DOT projects. Up to \$127,500 is budgeted under the fiscal year 2018-19 agreement.

Funds from tribal gaming program revenue and the fish and wildlife account are allocated to fund a wildlife biologist position for work related to the reintroduction of the whooping crane to Wisconsin. Wildlife officials on the Joint U.S./Canada Whooping Crane Recovery Team designated central Wisconsin (initially Necedah National Wildlife Refuge, but expanded to include Horicon National Wildlife Refuge and White River Marsh State

Wildlife Area) to be the sites for reintroduction of a migratory flock of the endangered whooping crane to eastern North America. Releases of whooping cranes, either those led by ultralight planes or those released into the presence of adult whooping cranes, or both, has been completed each year since the fall of 2001.

Endangered Resources Damage Payments.

Section 20.370(1)(fs) of the statutes defines the activities of the DNR endangered resources program as including "providing for wildlife damage control or the payment of claims for damage associated with endangered or threatened species." As noted previously, under current law, if the gray wolf is on the federal endangered species list, DNR may use the segregated endangered resources account and the GPR appropriation used to match certain endangered resources voluntary contributions to pay claims for damage associated with gray wolves. The Department may also utilize federal funds from a USFWS livestock demonstration grant for wolf depredation payments. Fiscal year 2017-18 wolf damage claims totaled approximately \$114,800, of which \$26,700 was paid from federal funding and the remainder from endangered resources funding sources (SEG) in 2017-18.

Natural Resources Magazine Account

Revenue

The statutes authorize the Department to issue and distribute a magazine containing information on resource management and related subjects. The direct costs of the agency's quarterly publication, Wisconsin Natural Resources, are funded from subscription, single-copy and insert sales. The magazine was produced six times a year, but 2017 Act 59 reduced that number to four. The magazine carries no advertisements. The current subscription rates, including an annual \$1 shipping and handling

fee, are \$8.97 for one year, \$15.97 for two years and \$21.97 for three years. The rates are intended to recover the magazine's production costs.

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

Approximately 82,400 people subscribe to the magazine, including 47,300 conservation patron subscriptions.

Expenditures

Account revenues support 1.0 permanent position and one limited-term employee within the agency's Office of Communication. 2017 Act 59 reduced the staffing for the magazine from 2.0 permanent positions. In addition, revenues are also used to fund the printing and distribution of Wisconsin Natural Resources. Articles and photographs that appear in the magazine are contributed by DNR employees and persons outside of the agency, who do not receive direct compensation for their submissions.

Table 23 identifies revenue to, and expenditures from, the magazine account for 2016-17 and 2017-18, as well as amounts budgeted for 2018-19.

Grants to NCOs

Several DNR grants have been statutorily directed to nonprofit conservation organizations (NCOs) primarily using the segregated conservation fund. These grants have often been provided to assist the Department or other NCOs for a variety of conservation-related efforts. Nonprofit status generally refers to an organization being exempt

Table 23: Natural Resources Magazine Account

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total
Revenue				
Subscriptions	\$239,600	\$226,000	\$225,000	34.3%
Conservation Patron Allocation	414,600	420,900	415,000	63.9
Insert Sales and Other Revenue	22,100	11,500	10,000	1.7
Total	\$676,300	\$658,400	\$650,000	100.0%
Expenditures	\$467,000	\$419,700	\$527,700	

Since 2003, the Department has awarded the primary contract to UW-Extension to be used for the Citizen Lakes Monitoring Network (CLMN). The funding is used to train and support over 1,000 citizen volunteers in the identification and monitoring of aquatic invasive species. In 2017-18, UW-Extension received \$131,500 for the CLMN.

from federal income tax under sections 501(c)(3) or (4) of the Internal Revenue Code. In most cases, conservation fund SEG and other funds have been provided to the same groups for many years. Many NCO grants were eliminated by 2015 Act 55.

Wild Rivers Interpretive Center

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

Lake Monitoring and Protection

Under the lake monitoring, invasive species, and the river protection grant programs, DNR may award contracts to public groups or individuals for the creation and support of a statewide lake monitoring network. Under 2015 Wisconsin Act 250, the total amount of lake monitoring contracts for each fiscal year may not exceed 25% of the total amount appropriated for the lake protection and monitoring, river protection, and aquatic invasive species grant programs (\$1,642,800 in 2018-19).

Southeastern Wisconsin Fox River Commission

2017 Act 348 provides \$100,000 SEG each year for the Southeastern Wisconsin Fox River Commission to support ongoing activities consistent with the organization's implementation plan, including: (a) initiating and coordinating surveys and research projects relating to the southeastern Wisconsin Fox River basin; (b) acting as a liaison between federal, state, and local agencies, and other organizations involved in protecting, rehabilitating, and managing water resources; and (c) providing public information relating to the southeastern Wisconsin Fox River. No match is specified.

Northern Great Lakes Visitor Center

While not budgeted in DNR, since 1997 forestry account SEG has been provided to the State Historical Society for 1.0 position for interpretive programming at the Northern Great Lakes Visitor Center near Ashland in Bayfield County. The Center's mission is to help people connect with the historic, cultural, and natural resources of the Great Lakes Region through customer-based information, services, and educational programs. Partners in the Center include the U.S. Forest Service, National Park Service, U.S. Fish and Wildlife Service, the Wisconsin Historical Society, the Friends of the Center Alliance, and UW-Extension. In 2018-19, \$51,900 forestry SEG was appropriated for this purpose.

General Conservation Fund

Revenue

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

Expenditures

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

Table 24 identifies 2016-17 actual expenditures, 2017-18 estimated expenditures, and 2018-19 appropriated expenditures for these split-funded expenditure categories. In 2017-18, \$45.6 million was expended for these purposes out of total authorized

Table 24: Split-Funded Appropriation Expenditures

	2016-17 Actual	2017-18 Preliminary	2018-19 Budgeted	2017-18 % of Total	2018-19 Staff
Internal Services	\$13,219,500	\$14,519,100	\$14,774,000	30.3%	101.03
External Services	8,834,900	7,455,000	7,813,100	15.5	70.26
Land Program Management	1,297,300	1,119,400	751,500	2.3	6.00
Enforcement Management	728,500	761,900	691,300	1.6	5.00
Water Program Management*	74,400	2,400	-	0.0	
Facilities, Lands, and Property Management	9,231,900	10,465,200	12,298,200	21.8	110.40
Bureau of Science Services*	1,869,600	-	-	0.0	
Bureau of Endangered Resources	900,900	969,400	881,300	2.0	8.25
Administrative Facility Repair and Debt Service	2,127,300	1,965,800	6,387,400	4.1	
Aids in Lieu of Taxes	6,970,900	7,015,100	7,350,000	14.6	
Resource Acquisition and Development	1,245,500	825,200	1,261,500	1.7	
Rent and Property Maintenance	2,993,600	2,591,400	2,702,900	5.4	
Taxes and Assessments	110,900	74,700	297,000	0.2	
Education and Safety	3,100	56,500	337,600	0.1	
Handling Fees	268,600	152,500	152,500	0.3	
Total	\$49,876,900	\$47,973,600	\$55,698,300	100.0%	300.94

* Reallocated to other program areas under 2017 Act 59.

conservation fund expenditures of \$260 million.

Internal Services. Funding provides for the overall management and direction of the Department as well as support services utilized by all of the programs within the Department. 2017 Act 59 reorganized many departmental functions. Under the act, many DNR administrative components were reorganized into the Division of Internal Services. The management component includes the Secretary of the Department, management specialists, and support staff. The other support services provided include legal, financial and information technology services; budget management; and field services such as inventory control, fleet management, and procurement. All accounts contribute to the Division of Internal Services, except the endangered resources and natural resources magazine accounts.

Human Resources. Prior to 2018, DNR carried out human resources functions for the Department internally. 2017 Act 59 transferred human resources functions for most agencies to the Division of Personnel Management in DOA, and 28.5 FTE positions were transferred from DNR to DOA. The Division of Personnel Management (DPM) of DOA is authorized to charge assessments for human resources services, payroll, and benefits to agencies. In 2018, DNR paid \$387,700 for this assessment. Fiscal year 2018-19 will be the first year that this assessment is paid under the current human resources alignment.

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

also housed under this program.

Division Management. The fish and wildlife, forestry, and parks accounts all contribute funding to the management of the Division of Fish, Wildlife, and Parks. In addition, the fish and wildlife, forestry, parks, water resources, boat registration, and ATV accounts contribute to the Bureau of Law Enforcement. The management staff of the DNR divisions is responsible for developing and implementing policy for their overall divisions. Division management staff includes the division administrators, deputy administrators, and regional management.

Land Management. Prior to 2018, the Bureau of Facilities and Lands in the Division of Lands was responsible for managing and maintaining the Department's administrative facilities, planning and implementing the agency's land acquisition program and capital development budget, maintaining land records and directing the payment of property taxes and aids in lieu of taxes to affected local governments. 2017 Act 59 reorganized land management functions into the Bureau of Facility and Property Services in the Division of Internal Services. Its functions include real estate operations, property planning, facilities management, capital budget development and engineering and construction management. Funding is provided from the fish and wildlife, forestry, and parks accounts.

The reorganization also established a new budgetary subprogram referred to as Property and Recreation Management. The program is housed in the Bureau of Parks and Recreation. The Bureau is responsible for recreational and property management, including managing and maintaining boat landings, campgrounds, and trails are recreational facilities. Prior to the reorganization, these functions were divided between different bureaus, including Facilities and Lands, Forestry, Wildlife Management, and Fisheries Management, depending on the type of property and type of facility.

Research. Prior to 2017 Act 59, the Bureau of

Science Services was partially funded from the fish and wildlife and forestry accounts, as well as other DNR funds. The Bureau coordinated the various aspects of the Department's ecological, environmental and sociological research program.

Act 59 eliminated the Bureau and transferred 37 research staff positions to the bureau of their corresponding area of research, such as Wildlife Management, Natural Heritage Conservation, Fisheries Management, and Water Quality. Other Science Services positions related to environmental science services (laboratory certification, operator certification, laboratory services), as well as social science and economics functions, transferred to the Bureau of Environmental Analysis and Sustainability, while management positions transferred to the External Services Leaders program.

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

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

Aids in Lieu of Property Taxes. DNR provides aids to cities, villages or towns in lieu of property taxes for DNR-owned land within each municipality, budgeted at \$14,022,500 in 2018-19 (\$6,672,500 GPR and \$7,350,000 SEG). Segregated funds come primarily from the forestry account, but also from the fish and wildlife and parks accounts.

Payments vary depending on when the land was purchased. The aid payment for land purchased prior to July 1, 1969, is 88¢ per acre. For land purchased after July 1, 1969, and through December 31, 1991, payments are based on the statewide average property tax rate for municipal, county and school taxes for the tax year after purchase applied to the land's assessed value. For this latter category of land, each year after the initial year the payment is reduced by 10% of the first year amount until the 10th year or until a payment of 50¢ per acre is reached.

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

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

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

Rent and Property Maintenance. These two continuing appropriations are supported by all revenues received for the rental of DNR property or equipment by members of the public or other agency staff. Funds are used for the maintenance or replacement of the property or equipment. This may include shared office space payments, and logging or other heavy equipment use. In 2017-18, monies were expended from the fish and wildlife, forestry, and parks and endangered resources accounts.

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

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

Non-Budget Accounts

The Department maintains several non-budget

segregated revenue accounts, managed separately from the nine accounts of the conservation fund. These include promotions, certain gifts and donations, and equipment pool operations. The largest of these is the equipment and vehicle pool account, made up primarily of the Department's fleet operations.

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

When DNR staff use a fleet vehicle, their program (such as law enforcement, wildlife management, or forestry) is charged a fleet usage rate, which they generally pay on a per-mile or monthly basis. Fleet rates vary depending on the vehicle class (such as car, light truck or heavy truck). For example, the FY19 rate for a minivan is 25¢ per mile. The rates take into account increases in fuel costs as well as inflation rates based on U.S. Department of Energy estimates and the Consumer Product Index, as well as the fleet balance. The fleet account also receives revenue from the sale of assets such as used vehicles.

The state may recover annual costs of operating a fleet, including depreciation and the gain or loss on the sale of assets. The fleet account does not recover the full costs of capital expenditures (vehicle purchases) in the year they are incurred; therefore, the account carries a cash deficit. For example, if the fleet account were to purchase a heavy truck at a cost of \$50,000, and the vehicle was projected to last for 15 years, the account would recover the annual depreciated value of the vehicle from the programs, plus other such operating costs for

maintenance and fuel. Therefore, under s. 20.903(2)(b) of the statutes, the account is allowed to carry a cash deficit as long as the undepreciated (net book) value of fleet assets exceeds the cash deficit. Table 25 shows the condition of the non-budget accounts.

Table 25: Non-Budget Accounts

	2016-17 Actual	2017-18 Preliminary
Opening Balance	-\$20,558,300	-\$16,835,000
Revenue		
Equipment and Vehicle Pool	\$12,250,300	\$12,317,900
Promotions and Publications	113,100	95,000
Gifts and Donations	827,400	1,114,600
Other	<u>1,100,700</u>	<u>485,600</u>
Total	\$14,291,500	\$14,013,100
Expenditures		
Equipment and Vehicle Pool	\$8,973,900	\$10,684,100
Promotions and Publications	62,100	87,300
Gifts and Donations	640,900	876,800
Other	<u>891,300</u>	<u>1,210,800</u>
Total	\$10,568,200	\$12,859,000

Appendices

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

- Appendix I shows estimates of the overall condition statement for the conservation fund.
- Appendix II describes the current fees assessed for hunting and fishing licenses and permits and the total number sold during 2017-18.
- Appendix III describes the requirements and benefits of landowner enrollment in the DNR Deer Management Assistance Program (DMAP).
- Appendix IV identifies vehicle admission fees and camping fees for state park and forest properties.
- State parks and recreation areas and their locations are shown in Appendix V.
- Appendix VI identifies the current fees assessed for boat registration.

APPENDIX I

**Conservation Fund Condition Statement
2017-18 and 2018-19**

	Fish and Wildlife	Forestry	Parks	Water Resources	Boat Registration	Snowmobile	All-Terrain Vehicle	Endangered Resources	Natural Magazine	Non-Budget Accounts	Total Conservation Fund
Preliminary 2017-2018											
Opening Balance	\$34,593,800	\$33,332,400	\$11,256,700	\$18,007,800	\$6,725,200	\$11,506,000	\$11,368,400	\$1,147,000	\$869,500	-\$17,881,200	\$110,925,600
Revenue	78,648,800	108,633,000	22,077,000	12,984,300	7,081,800	9,887,900	7,870,200	1,707,300	658,500	14,013,100	263,561,900
Expenditures	<u>71,680,100</u>	<u>103,414,700</u>	<u>22,901,200</u>	<u>12,522,700</u>	<u>5,561,000</u>	<u>8,763,000</u>	<u>7,866,300</u>	<u>1,680,400</u>	<u>419,700</u>	<u>12,859,000</u>	<u>247,668,100</u>
Closing Cash Balance	\$41,562,500	\$38,550,700	\$10,432,500	\$18,469,400	\$8,246,000	\$12,630,900	\$11,372,300	\$1,173,900	\$1,108,300	-\$16,727,100	\$126,819,400
Budgeted 2018-2019											
Opening Balance	\$41,562,500	\$38,550,700	\$10,432,500	\$18,469,400	\$8,246,000	\$12,630,900	\$11,372,300	\$1,173,900	\$1,108,300	-\$16,727,100	\$126,819,400
Revenue	73,000,000	112,690,000	22,000,000	13,275,300	7,200,000	10,000,000	7,400,000	1,630,000	640,000	14,000,000	261,835,300
Budgeted Expenditures	<u>76,151,000</u>	<u>106,110,500</u>	<u>23,079,400</u>	<u>13,492,700</u>	<u>5,701,800</u>	<u>8,817,900</u>	<u>7,362,900</u>	<u>1,756,000</u>	<u>527,700</u>	<u>13,875,000</u>	<u>256,874,900</u>
Closing Cash Balance	\$38,411,500	\$45,130,200	\$9,353,100	\$18,252,000	\$9,744,200	\$13,813,000	\$11,409,400	\$1,047,900	\$1,220,600	-\$16,602,100	\$131,779,800
Encumbrances/Continuing Balances*	\$16,168,800	\$25,562,500	\$4,073,600	\$17,011,500	\$0	\$8,719,300	\$5,914,100	\$1,156,600	\$1,220,600	\$3,545,500	\$83,372,500
Available Balance	\$22,242,700	\$19,567,700	\$5,279,500	\$1,240,500	\$9,744,200	\$5,093,700	\$5,495,300	-\$108,700	\$0	-\$20,147,600	\$48,407,300

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

APPENDIX II

Major Hunting and Fishing License Fees and Fiscal Year 2017-18 Sales

	Current Fee	2017-18 Licenses Sold	2017-18 License Revenue
Resident Hunting			
Small Game	\$18	72,140	\$1,328,500
Senior Small Game	9	15,957	140,400
Youth Small Game	9	7,334	77,600
Deer	24	380,601	9,154,200
Youth Deer	20	45,185	913,900
Bonus Deer	12	113,536	1,062,300
Elk	49	38,494*	383,600
Class A Bear	49	10,069	492,200
Wolf	49	N/A	-
Archery	24	189,662	4,683,800
Youth Archery	20	12,097	255,900
Wild Turkey	15	88,272	1,394,300
Extra Turkey Tag	10	79,252	807,500
Trapping	20	4,682	95,800
Youth Trapping	10	223	2,200
Nonresident Hunting			
Annual Small Game	\$85	5,889	\$623,300
Five-day Small Game	55	1,781	97,600
Deer	160	25,500	4,398,800
Bonus Deer	20	9,816	195,700
Elk	251	-	-
Class A Bear	251	384	96,500
Wolf	251	N/A	-
Archer	160	8,884	1,640,400
Wild Turkey	60	3,832	257,800
Extra Turkey Tag	15	4,001	60,000
Furbearing Animal	160	53	15,600
Hunting Stamps			
Pheasant	\$10	31,792	\$318,000
Waterfowl	7	51,829	362,100
Wild Turkey	5.25	90,071	489,600
Fishing Stamps			
Inland Trout	\$10	143,311	\$1,423,900
Great Lakes Trout and Salmon	10	129,329	1,291,100
Two-day Great Lakes Fishing	14	25,805	322,200
Two-day Inland Lake Trout	14	121	1,700

APPENDIX II (continued)

Major Hunting and Fishing License Fees and Fiscal Year 2017-18 Sales

	Current Fee	2017-18 Licenses Sold	2017-18 License Revenue
Resident Multiple Licenses			
Conservation Patron	\$165	47,391	\$7,828,500
Junior Patron	75	3,710	277,800
Sports License	60	43,593	2,605,100
Junior Sports	35	2,622	91,200
Disabled Veteran Rec Card	7	1,613	1,100
Nonresident Multiple Licenses			
Conservation Patron	\$600	182	\$112,000
Junior Patron	77	941	72,300
Sports License	275	568	161,800
Junior Sports	36	2,563	90,800
Resident Fishing			
One-day	\$8	10,955	\$85,100
Annual	20	430,676	8,749,400
Senior Annual	7	140,798	931,800
Youth Annual	7	27,265	181,700
Husband and Wife	31	98,229	3,034,300
Disabled	7	11,678	76,500
Disabled Veteran	3	3,416	8,700
Sturgeon Spearing	20	12,800	252,300
Sturgeon Hook and Line	20	806	16,100
Nonresident Fishing			
Individual:			
One-day	\$10	63,960	\$623,100
Annual	50	77,022	4,868,800
Fifteen-day	28	24,689	697,800
Four-day	24	51,951	1,238,200
Family:			
Annual	65	28,975	1,896,600
Fifteen-day	40	12,848	521,500
Sturgeon Spearing	65	359	23,300
Sturgeon Hook and Line	50	156	7,800

*Includes elk applications, which were sold for \$10 for entry into a lottery for one of four resident licenses.

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

APPENDIX III

Deer Management Assistance Program (DMAP)

Minimum Acreage Requirement	May Apply as a Group Cooperative	Fee	Resources Available	Data Required to be Collected & Reported to DNR	Voluntary Data Submitted by Participants	<u>Current Participation</u>	
						No. of Enrollees	Private Acres Enrolled
Level 1 0	No	\$0	<p>DMAP educational resources</p> <p>Technical assistance from Department employees including Wildlife biologists and foresters</p> <p>Annual program reports</p> <p>An opportunity to attend annual workshops organized by DNR or its partners</p> <p>Assistance with individual projects that have scientific value</p> <p>Information on funding resources for habitat projects</p>	N/A		569	152,265
Level 2 160	Yes	\$75	<p>All benefits of Level 1, plus: One on-site consultation visit by a DNR wildlife biologist and a DNR forester</p> <p>A management plan with habitat and harvest recommendations developed individually for the enrolled property or cooperative</p> <p>Reduced price antlerless tags (if applicable to management goals)</p> <p>Property specific harvest reports</p>	Harvest Date, Firearm used, number and sex of deer harvested	Antler dimensions, lactation status, weight, wildlife observations, trail camera photos	269	60,178
Level 3 640	Yes	\$150	<p>All benefits of Levels 1 and 2, plus: Assistance with deer population monitoring</p> <p>Habitat evaluations</p> <p>Assistance with enrollment in other conservation programs</p> <p>Technical assistance and design for habitat and property management activities</p> <p>Additional site visits when needed and detailed management recommendations</p>	Same as Level 2	Same as Level 2	37	49,457

APPENDIX IV

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

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

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

Per reservation

Reservation Fee	\$7.75
Reservation Cancellation fee	\$5
Fee for Changing Reservation Site or Dates**	\$5

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

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

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

**Current State Park, Forest, Recreation Area, and Trail Property Campsite Fees
Spring/Autumn Resident Rates***

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

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

Per reservation

Reservation Fee	\$7.75
Reservation Cancellation fee	\$5
Fee for Changing Reservation Site or Dates**	\$5

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

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

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

APPENDIX V

State Parks and Recreation Areas Operated by DNR Parks Staff

Facility	Nearby City	County
1. Amnicon Falls	Superior	Douglas
2. Aztalan	Lake Mills	Jefferson
3. Big Bay	Bayfield	Ashland
4. Big Foot Beach	Lake Geneva	Walworth
5. Blue Mound	Blue Mounds	Iowa
6. Bong, Richard SRA	Kansasville	Kenosha
7. Browntown-Cadiz Springs SRA	Monroe	Green
8. Brunet Island	Cornell	Chippewa
9. Buckhorn	Necedah	Juneau
10. Chippewa Moraine SRA	New Auburn	Chippewa
11. Copper Falls	Mellen	Ashland
12. Council Grounds	Merrill	Lincoln
13. Cross Plains	Cross Plains	Dane
14. Devil's Lake	Baraboo	Sauk
15. Fenley SRA	Kieler	Grant
16. Governor Dodge	Dodgeville	Iowa
17. Governor Nelson	Wausau	Dane
18. Governor Thompson	Mountain	Marinette
19. Harrington Beach	Belgium	Ozaukee
20. Hartman Creek	Waupaca	Waupaca
21. High Cliff	Menasha	Calumet
22. Hoffman Hills SRA	Menomonie	Dunn
23. Interstate	St. Croix Falls	Polk
24. Kinnickinnic	River Falls	Pierce
25. Kohler-Andrae	Sheboygan	Sheboygan
26. Lake Kegonsa	Stoughton	Dane
27. Lakeshore	Milwaukee	Milwaukee
28. Lake Wissota	Chippewa Falls	Chippewa
29. Menominee River SRA	Niagara	Marinette
30. Merrick	Fountain City	Buffalo
31. Mill Bluff	Camp Douglas	Monroe
32. Mirror Lake	Baraboo	Sauk
33. Natural Bridge	Baraboo	Sauk
34. Nelson Dewey	Cassville	Grant
35. New Glarus Woods	New Glarus	Green
36. Newport	Ellison Bay	Door
37. Pattison	Superior	Douglas
38. Peninsula	Fish Creek	Door
39. Perrot	Trempealeau	Trempealeau
40. Potawatomi	Sturgeon Bay	Door
41. Rib Mountain	Wausau	Marathon
42. Roche-A-Cri	Friendship	Adams
43. Rock Island	Washington	Door
44. Rocky Arbor	Wisconsin Dells	Sauk
45. Straight Lake*	St. Croix Falls	Polk
46. Sauk Prairie SRA	Baraboo	Sauk
47. Tower Hill	Spring Green	Iowa
48. Whitefish Dunes	Sturgeon Bay	Door
49. Wildcat Mountain	Ontario	Vernon
50. Willow River	Hudson	St. Croix
51. Wyalusing	Bagley	Grant
52. Yellowstone Lake	Blanchardville	Lafayette

SRA = State Recreation Area

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

APPENDIX VI

Boat Registration Fees (Valid for Three Years)

Registration	Current Fee
Non-Motorized	
Volunteer	\$11.00
Sailboat 12' to 16'	17.00
Sailboat over 16'	22.00
Motorized	
Under 16'	\$22.00
16' to 26'	37.00
26' to 40'	65.00
Over 40'	105.00
Fleet	
Fleet certification fee*	\$27.00
Non-Motorized Fleet	
Volunteer	\$5.50
Sailboat over 12' and under 16'	8.50
Sailboat over 16'	13.50
Motorized Fleet	
Under 16'	\$11.00
16' to 26'	21.00
26' to 40'	35.00
Over 40'	55.00
Transfer Registration Fees	
Under 16'	\$3.75
Over 16'	5.75
Dealer/Manufacturer Fee	\$75.00

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

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