

Table of Contents

Board of Water and Soil Resources

<i>Agency Profile</i>	1
Agency Expenditure Overview	3
Agency Financing by Fund	5
Agency Change Summary	8
<u>Program</u>	10
Local Conservation Delivery	10
<i>Program Narrative</i>	10
Program Expenditure Overview	14
Program Financing by Fund	15
<u>Program</u>	17
Resource Protection Rules and Law	17
<i>Program Narrative</i>	17
Program Expenditure Overview	20
Program Financing by Fund	21
<u>Program</u>	23
Board Administration and Agency Operations	23
<i>Program Narrative</i>	23
Program Expenditure Overview	25
Program Financing by Fund	26
<u>Program</u>	28
Long-term Resource Protection	28
<i>Program Narrative</i>	28
Program Expenditure Overview	30
Program Financing by Fund	31

<https://www.bwsr.state.mn.us/>

AT A GLANCE

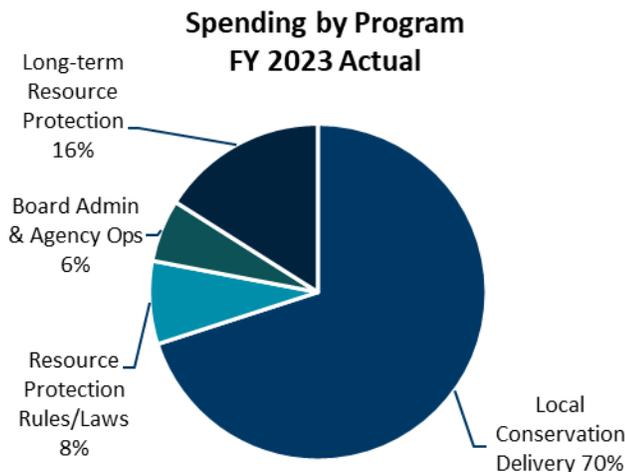
- Small agency of conservation professionals
- Local conservation delivery system
- Governing board of local officials, citizens, and agency partners
- Focus on conservation of private lands (76 percent of Minnesota)
- Transition to comprehensive watershed plans by 2025 (60 plans in total); since 2014:
 - 46 approved *One Watershed, One Plan* plans
 - 11 *One Watershed, One Plan* plans in progress
 - 3 remaining planning partnerships expressed interested in joining program
- Collaborative model for results including, since 1987:
 - Over 66,000 conservation practices installed
 - 8,640 easements funded
 - 21,653 wetland credits deposited into the state’s wetland bank
- 238 local government accountability assessments completed annually

PURPOSE

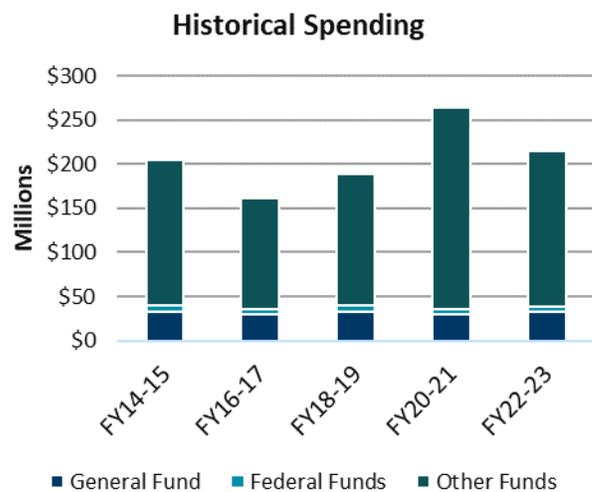
The Board of Water and Soil Resources’ (BWSR’s) mission is to work with partners to improve and protect Minnesota’s land and water resources. This corresponds with the One Minnesota priority of collaborating with community partners on Minnesota’s Environment. The agency does this by working in partnership with local organizations and private landowners, and has a unique business model that is designed to:

- Operate as an efficient state-level source of technical and financial assistance to the local government delivery system
- Target implementation of conservation practices and projects that support local goals and meet state objectives
- Focus on Minnesota’s private lands

BUDGET



Source: Budget Planning & Analysis System (BPAS)



Other Funds includes BWSR’s CWF and OHF Legacy appropriations

Source: Consolidated Fund Statement

Funding for agency operations and conservation activities comes from a mix of state and federal funds. The clean water fund (CWF) and outdoor heritage fund (OHF) make up the majority of BWSR's budget. The other funds category is made up of these two legacy funds in addition to transfers from other agencies, the environment and natural resources trust fund, and special revenue funds.

The large majority (79 percent) of BWSR's budget is distributed to local governments and landowners for conservation programs, projects, and easements. The remaining 21 percent is retained for agency programs and agency operations, of which personnel is the largest expenditure.

STRATEGIES

BWSR's mission is implemented through the following core functions:

- Serve as the statewide soil conservation agency
- Direct private land soil and water conservation programs through the actions of soil and water conservation districts, counties, cities, townships, watershed districts, and other water management organizations
- Link water resource planning with comprehensive land use planning, including management of the state's statutorily required Local Government Roads Wetlands Replacement Program
- Provide resolution of water policy conflicts and issues
- Oversee comprehensive local water management
- Provide a forum (through the board) for local issues, priorities, and opportunities to be incorporated into state public policy
- Coordinate state and federal resources to realize local priorities
- Administer implementation of the Wetland Conservation Act and Riparian Protection laws

BWSR accomplishes its mission through these key strategies:

- Developing programs that address priority state and local resource concerns (such as keeping water on the land, maintaining healthy soils, reducing pollutants in ground and surface water, assuring biological diversity, and reducing flood potential)
- Participating in statewide coordinated efforts to implement Minnesota's Climate Action Framework that helps further One Minnesota goals for Minnesota's Environment
- Prioritizing on-the-ground conservation projects in the best locations to achieve multiple benefits and measurable improvements to water and habitat resources
- Ensuring compliance with environmental laws, rules, and regulations
- Implementing agency operations through board and administrative leadership, internal business systems, planning and effectiveness evaluation, and operational support, including the board and board management, financial and accounting services, legislative and public relations, communications, and human resources

The legal authority for the Board of Water and Soil Resources comes from the following Minnesota Statutes:

M.S. 103A <https://www.revisor.mn.gov/statutes/?id=103A>

M.S. 103B <https://www.revisor.mn.gov/statutes/?id=103B>

M.S. 103C <https://www.revisor.mn.gov/statutes/?id=103C>

M.S. 103D <https://www.revisor.mn.gov/statutes/?id=103D>

M.S. 103E <https://www.revisor.mn.gov/statutes/?id=103E>

M.S. 103F <https://www.revisor.mn.gov/statutes/?id=103F>

M.S. 103G <https://www.revisor.mn.gov/statutes/?id=103G>

Water and Soil Resources, Board of

Agency Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	22,276	11,008	48,414	75,197	15,792	15,792
2000 - Restrict Misc Special Revenue	1,339	971	1,162	4,756	1,927	932
2001 - Other Misc Special Revenue	7,874	9,875	10,934	13,225	11,045	11,067
2050 - Environment & Natural Resources	4,322	3,285	952	1,708		
2300 - Outdoor Heritage	10,609	8,669	26,162	53,081		
2302 - Clean Water	57,898	70,578	75,614	151,648		
2403 - Gift			6			
3000 - Federal	3,869	1,819	3,709	3,599	3,253	3,143
Total	108,186	106,205	166,953	303,214	32,017	30,934
Biennial Change				255,776		(407,216)
Biennial % Change				119		(87)
<u>Expenditures by Program</u>						
Local Conservation Delivery	58,460	74,735	102,927	124,773	6,979	6,874
Resource Protection Rules and Law	17,566	8,080	19,452	17,139	15,210	15,232
Board Administration and Agency Operations	5,443	6,582	7,257	8,431	6,944	6,944
Long-term Resource Protection	26,718	16,808	37,316	152,871	2,884	1,884
Total	108,186	106,205	166,953	303,214	32,017	30,934
<u>Expenditures by Category</u>						
Compensation	12,693	13,594	15,094	18,173	6,419	6,049
Operating Expenses	6,804	8,280	9,315	21,453	5,396	5,378
Grants, Aids and Subsidies	67,752	69,006	106,431	129,106	14,604	14,603
Capital Outlay-Real Property	19,100	15,000	35,070	130,101	5,324	4,629
Other Financial Transaction	1,836	326	1,043	4,381	274	275
Total	108,186	106,205	166,953	303,214	32,017	30,934
Total Agency Expenditures	108,186	106,205	166,953	303,214	32,017	30,934
Internal Billing Expenditures			193	33	10	10
Expenditures Less Internal Billing	108,186	106,205	166,759	303,181	32,007	30,924

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Full-Time Equivalents</u>	108.22	114.92	117.07	136.00	43.56	41.30

Water and Soil Resources, Board of

Agency Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In	286	3,968	1,335	37,312		
Direct Appropriation	25,884	8,901	84,139	37,885	15,792	15,792
Transfers In			250			
Cancellations		530				
Balance Forward Out	3,894	1,331	37,310			
Expenditures	22,276	11,008	48,414	75,197	15,792	15,792
Biennial Change in Expenditures				90,327		(92,027)
Biennial % Change in Expenditures				271		(74)
Full-Time Equivalents	37.16	38.90	40.92	35.39	20.73	20.73

2000 - Restrict Misc Special Revenue

Balance Forward In	3,835	2,463	2,388	2,182		
Receipts	1,408	840	1,156	2,805	2,060	1,065
Transfers Out	1,644		200	231	133	133
Balance Forward Out	2,260	2,331	2,182			
Expenditures	1,339	971	1,162	4,756	1,927	932
Biennial Change in Expenditures				3,608		(3,059)
Biennial % Change in Expenditures				156		(52)
Full-Time Equivalents	4.67	4.43	5.57	9.81	8.99	6.98

2001 - Other Misc Special Revenue

Balance Forward In	1,046	5,839	5,062	2,430		
Receipts	10,410	6,359	7,441	10,249	10,300	10,322
Internal Billing Receipts			193	50	100	100
Transfers In	4,011	809	1,867	744	745	745
Transfers Out	1,832		1,006	198		
Balance Forward Out	5,762	3,133	2,430			
Expenditures	7,874	9,875	10,934	13,225	11,045	11,067
Biennial Change in Expenditures				6,411		(2,047)
Biennial % Change in Expenditures				36		(8)
Full-Time Equivalents	11.44	11.66	9.32	12.95	7.88	7.88

2050 - Environment & Natural Resources

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Balance Forward In	4,593	2,169	2,817	1,708		
Direct Appropriation	993	4,268				
Transfers Out	189	13				
Cancellations	2	424	157			
Balance Forward Out	1,074	2,715	1,708			
Expenditures	4,322	3,285	952	1,708		
Biennial Change in Expenditures				(4,947)		(2,660)
Biennial % Change in Expenditures				(65)		(100)
Full-Time Equivalents	1.39	2.80	1.64	1.08		

2300 - Outdoor Heritage

Balance Forward In	23,528	32,701	47,004	33,693		
Direct Appropriation	19,604	21,589	16,478	19,388	0	0
Transfers Out	530	33	593			
Cancellations	1,405	1,486	3,034			
Balance Forward Out	30,588	44,103	33,693			
Expenditures	10,609	8,669	26,162	53,081		
Biennial Change in Expenditures				59,965		(79,243)
Biennial % Change in Expenditures				311		(100)
Full-Time Equivalents	6.48	7.96	8.82	8.17		

2302 - Clean Water

Balance Forward In	38,134	50,800	61,852	62,151		
Direct Appropriation	68,584	73,216	78,064	89,497	0	0
Transfers In	3,168	3,491	2,290	134		
Transfers Out	4,280	3,510	2,813	134		
Cancellations	1,024	507	1,628			
Balance Forward Out	46,683	52,912	62,150			
Expenditures	57,898	70,578	75,614	151,648		
Biennial Change in Expenditures				98,786		(227,262)
Biennial % Change in Expenditures				77		(100)
Full-Time Equivalents	40.87	42.95	45.55	63.52		

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base FY26 FY27	
2403 - Gift						
Receipts			6			
Expenditures			6			
Biennial Change in Expenditures				6		(6)
Biennial % Change in Expenditures						
3000 - Federal						
Balance Forward In	547	165	154	217	1,764	1,764
Receipts	3,794	1,766	3,771	5,146	3,253	3,143
Internal Billing Receipts			9			
Balance Forward Out	473	112	217	1,764	1,764	1,764
Expenditures	3,869	1,819	3,709	3,599	3,253	3,143
Biennial Change in Expenditures				1,620		(912)
Biennial % Change in Expenditures				28		(12)
Full-Time Equivalent	6.21	6.22	5.25	5.08	5.96	5.71

(Dollars in Thousands)

	FY25	FY26	FY27	Biennium 2026-27
Direct				
Fund: 1000 - General				
FY2025 Appropriations	37,885	37,885	37,885	75,770
Base Adjustments				
All Other One-Time Appropriations		(30,450)	(30,450)	(60,900)
Biennial Appropriations		8,339	8,339	16,678
Current Law Base Change		8	8	16
Approved Transfer Between Appropriation				
Minnesota Paid Leave Allocation		10	10	20
Forecast Base	37,885	15,792	15,792	31,584
Fund: 2300 - Outdoor Heritage				
FY2025 Appropriations	19,388	19,388	19,388	38,776
Base Adjustments				
One-Time Legacy Fund Appropriations		(19,388)	(19,388)	(38,776)
Forecast Base	19,388			
Fund: 2302 - Clean Water				
FY2025 Appropriations	89,497	89,497	89,497	178,994
Base Adjustments				
One-Time Legacy Fund Appropriations		(89,497)	(89,497)	(178,994)
Forecast Base	89,497			
Dedicated				
Fund: 2000 - Restrict Misc Special Revenue				
Planned Spending	4,756	1,927	932	2,859
Forecast Base	4,756	1,927	932	2,859
Fund: 2001 - Other Misc Special Revenue				
Planned Spending	13,225	11,045	11,067	22,112
Forecast Base	13,225	11,045	11,067	22,112
Fund: 3000 - Federal				
Planned Spending	3,599	3,253	3,143	6,396
Forecast Base	3,599	3,253	3,143	6,396
Revenue Change Summary				
Dedicated				

(Dollars in Thousands)

	FY25	FY26	FY27	Biennium 2026-27
Fund: 2000 - Restrict Misc Special Revenue				
Forecast Revenues	2,805	2,060	1,065	3,125
Fund: 2001 - Other Misc Special Revenue				
Forecast Revenues	10,249	10,300	10,322	20,622
Fund: 3000 - Federal				
Forecast Revenues	5,146	3,253	3,143	6,396

Program: Local Conservation Delivery

<https://www.bwsr.state.mn.us/>

AT A GLANCE

- 46 approved *One Watershed, One Plan* plans, 11 plans in process
- 90 Conservation Delivery grants issued in FY24, totaling \$1.7 million
- 32 Clean Water Fund (CWF) Projects and Practices grants, totaling \$10.7 million, issued in FY24
 - \$79 million in grants for watershed-based implementation funding in FY24-25
- Delivered conservation programs through local governments, in cooperation with private landowners
- Implemented high priority erosion control, native buffers, feedlot, and weed management projects

PURPOSE AND CONTEXT

The goal of this program is to meet state objectives for clean water, productive soil, abundant fish and wildlife habitat, and to maintain local capacity to protect and enhance Minnesota’s water and soil resources via state partnerships with local governments. The Board of Water and Soil Resources (BWSR) works to achieve this goal by implementing targeted projects and practices on private lands to prevent soil erosion and to prevent pollution from entering surface and ground water. BWSR ensures adequate technical resources and capacity are in place at the local level by providing training, oversight, and accountability.

BWSR has oversight responsibilities to ensure that local water plans are prepared and coordinated with existing local and state efforts and that plans are implemented effectively with a focus on priority concerns, targeted response, and measurable outcomes. Projects are implemented through grants to local governments, including soil and water conservation districts, counties, cities, watershed districts, and watershed management organizations.

SERVICES PROVIDED**Conservation Projects Program**

This program “shares” the cost of implementation between the state, local governments, and landowners. Grants to local governments provide funding for a variety of on-the-ground projects that address state conservation objectives. Specifically, these projects:

- *Keep water on the land:* natural hydrology restoration and runoff reduction is achieved by restoring wetlands, installing raingardens, constructing stormwater treatment ponds, and implementing conservation drainage practices
- *Maintain healthy soils:* healthy soils are supported through conservation tillage, cover cropping, and erosion control projects
- *Reduce pollutants in surface and ground water:* reducing pollution in sensitive ecological areas is accomplished by upgrading feedlots and subsurface sewage treatment systems
- *Ensure biological diversity:* protection of native plants and animals and their habitats is accomplished through installation of permanent native vegetation buffers and cooperative weed management programs addressing invasive species management
- *Maintain stream integrity:* healthy stream hydrology and abundant fish populations are achieved through streambank and shore stabilization

Water Quality Projects Implementation

Working through the local conservation delivery system, BWSR provides grants for local governments to execute water quality projects that are prioritized and targeted to the most critical source areas. These grants include projects and practices that protect and restore surface and drinking water, water quality-focused easements, conservation drainage, and other work that accelerates implementation. This strategic approach helps to meet locally identified water quality goals within the larger scope of Minnesota’s clean water efforts, helping to meet statewide water quality goals through the prevention and reduction of non-point source pollution.

Grant Management

BWSR uses a comprehensive grant management system to track the use of state funds in the most efficient manner possible. It establishes eligibility criteria, determines grant program policies, reviews work plans, issues grant agreements, and conducts close-out reviews upon project completion. This grant management system is compliant with the policies adopted by the Department of Administration and the Office of Grants Management.

Pass-Through Grant Management

This area includes pass-through funding for two local water entities: Area II Minnesota River Basin Projects and the Red River Basin Commission. Area II was formed in 1978 as a non-profit organization and works to alleviate the recurrent flood problems in southwestern Minnesota—specifically in Brown, Cottonwood, Lac qui Parle, Lincoln, Lyon, Murray, Pipestone, Redwood, and Yellow Medicine counties. The Red River Basin Commission works toward comprehensive and integrated natural resource planning, management, and implementation in the Red River Basin.

Climate Resiliency and Mitigation

Beginning with fiscal year 2024, BWSR also oversees programs related to soil health practices and water storage. These programs address Minnesota’s needs to accommodate a changing climate while continuing to protect our soil and water resources. These programs help mitigate the effects of extreme weather events by keeping soil on the land in the case of major precipitation events and reducing nutrient runoff and pollution into our waterways. BWSR has been able to utilize state funding to receive additional federal matching funds to further help implement our climate related efforts.

Habitat Enhancement and Pollinator Programming

BWSR oversees three programs that support the establishment of pollinator-friendly native plantings: Lawns to Legumes (which provides individual support grants to residents), Habitat Friendly Utilities (which provides incentives to largescale energy production and distribution systems such as solar and wind farms that host native plant plots), and Pollinator Pathways (which provides grants for larger-scale projects that create large corridors of pollinator-friendly native plantings). Beyond funding, these programs also provide technical assistance and expertise in pollinator-friendly gardening options. These programs resulted from a pilot program and were fully authorized and funded by Minnesota Statutes in 2024.

RESULTS

This program aims to ensure that SWCDs have a base level of capacity to address water and soil resource concerns. Since 2007 BWSR has been methodically assessing the performance of the local units of government that constitute Minnesota’s delivery system for conservation of water and soils resources through the Performance Review and Assistance Program. Level I performance dropped in 2021 to 82 percent compliance due in large part due to a change in SWCD audit requirements.

The measures in the table below represent BWSR’s two key goals of this budget program: to reduce water pollutants to improve water quality and to deliver services that build trust in government. Specifically, projects funded under this program contribute toward meeting the state’s pollution reduction goals for sediment, phosphorus, and nitrogen. It is important that landowners have access to a trusted local resource that is responsive to conservation needs. Experience and research support the notion that landowners trust local government more than state government and, therefore, are more likely to engage in a conservation activity if they have access to a valued and credible resource within their local community. For example, data from a 2022 Pew Report shows that trust in local government has largely been stable around 66 percent, while trust in state and federal government has shown considerably more variation, with the most recent level at 54 percent trusting in state government, and 32 percent trusting in the federal government.

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Average amount of phosphorus removed <i>compared to state goals*</i>	Quantity	Reported to the Board of Water and Soil Resources (BWSR) via the eLINK grant reporting system from 2003 to present.	497,769 pounds annually in 2010-2019	486,855 pounds annually
Amount of nitrogen removed <i>compared to state goals*</i>	Quantity	Reported to the Board of Water and Soil Resources (BWSR) via the eLINK grant reporting system from 2003 to present.	1,052,606 pounds annually in 2010-2019	1,205,741 pounds annually
SWCDs meeting basic performance and accountability requirement	Quality	2023 Performance Review and Assistance Program (PRAP) Annual Report	94% in 2022	98%
Number of overdue water plans	Quality	2023 Performance Review and Assistance Program (PRAP) Annual Report	4 in 2022	1
Pollinator Habitat created	Result	Processed and tracked by BWSR	New measure	4.3 million square feet

**Statewide goals for phosphorus and nitrogen reduction as found in the Nutrient Reduction Strategy*

* <https://www.pca.state.mn.us/water/nutrient-reduction-strategy> MPCA’s Nutrient Reduction Strategy indicates a goal of Phosphorus reduction statewide by 1.4 million pounds, and Nitrogen reduction statewide by 42.5 million pounds.

** <https://bwsr.state.mn.us/sites/default/files/2024-01/2023%20PRAP%20Report%20to%20the%20Legislature.pdf> BWSR 2023 Performance Review and Assistance Program Report to Minnesota Legislature.

The legal authority for Land and Water Conservation projects comes from Minnesota Statutes, chapter 103C.501 (<https://www.revisor.mn.gov/statutes/?id=103C.501>) and Minnesota Administrative Rules, chapter 8400 (<https://www.revisor.mn.gov/rules/?id=8400>).

Local Conservation Delivery

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	8,358	4,217	32,000	28,617	5,359	5,359
2000 - Restrict Misc Special Revenue	22	53	145	305	135	140
2001 - Other Misc Special Revenue	193	3,476	2,529	59		
2050 - Environment & Natural Resources	2,249	2,243	275	1,635		
2302 - Clean Water	47,193	64,196	65,848	92,326		
3000 - Federal	445	549	2,130	1,831	1,485	1,375
Total	58,460	74,735	102,927	124,773	6,979	6,874
Biennial Change				94,505		(213,847)
Biennial % Change				71		(94)

Expenditures by Activity

Local Conservation Delivery	58,460	74,735	102,927	124,773	6,979	6,874
Total	58,460	74,735	102,927	124,773	6,979	6,874

Expenditures by Category

Compensation	3,917	4,487	4,576	4,993	984	920
Operating Expenses	3,708	5,142	5,618	9,813	275	235
Grants, Aids and Subsidies	50,832	65,106	92,732	108,575	5,532	5,531
Capital Outlay-Real Property				954		
Other Financial Transaction	2	1	1	438	188	188
Total	58,460	74,735	102,927	124,773	6,979	6,874

Total Agency Expenditures	58,460	74,735	102,927	124,773	6,979	6,874
Internal Billing Expenditures			136	33	10	10
Expenditures Less Internal Billing	58,460	74,735	102,792	124,740	6,969	6,864

<u>Full-Time Equivalent</u>	30.92	37.02	34.47	45.03	6.21	5.96
------------------------------------	--------------	--------------	--------------	--------------	-------------	-------------

Local Conservation Delivery

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In	286	3,221	1,334	16,074		
Direct Appropriation	11,247	2,415	46,489	12,543	5,359	5,359
Transfers In			250			
Cancellations		89				
Balance Forward Out	3,175	1,330	16,074			
Expenditures	8,358	4,217	32,000	28,617	5,359	5,359
Biennial Change in Expenditures				48,042		(49,899)
Biennial % Change in Expenditures				382		(82)
Full-Time Equivalents		0.07	1.13	3.74	1.00	1.00

2000 - Restrict Misc Special Revenue

Balance Forward In	22	99	179	175		
Receipts	99	132	141	130	135	140
Balance Forward Out	99	179	175			
Expenditures	22	53	145	305	135	140
Biennial Change in Expenditures				375		(175)
Biennial % Change in Expenditures				501		(39)
Full-Time Equivalents	0.06	0.11	0.33	0.33	0.33	0.33

2001 - Other Misc Special Revenue

Balance Forward In	183	3,679	2,558	31		
Receipts	3,690	79	18	28		
Transfers Out			16			
Balance Forward Out	3,679	282	31			
Expenditures	193	3,476	2,529	59		
Biennial Change in Expenditures				(1,081)		(2,588)
Biennial % Change in Expenditures				(29)		(100)
Full-Time Equivalents	1.20	0.37	0.11	0.25		

2050 - Environment & Natural Resources

Balance Forward In	1,843	640	2,014	1,635		
Direct Appropriation	993	3,518				
Cancellations	2	2	104			

Local Conservation Delivery

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Balance Forward Out	585	1,912	1,634			
Expenditures	2,249	2,243	275	1,635		
Biennial Change in Expenditures				(2,582)		(1,910)
Biennial % Change in Expenditures				(57)		(100)
Full-Time Equivalents	0.22	1.24	1.46	0.81		

2302 - Clean Water

Balance Forward In	18,873	27,516	25,110	23,879		
Direct Appropriation	57,294	59,406	65,314	68,313	0	0
Transfers In	1,910	2,481	1,590	134		
Transfers Out	1,903	2,474	1,340			
Cancellations	957	155	949			
Balance Forward Out	28,024	22,578	23,877			
Expenditures	47,193	64,196	65,848	92,326		
Biennial Change in Expenditures				46,785		(158,174)
Biennial % Change in Expenditures				42		(100)
Full-Time Equivalents	26.65	32.02	28.51	35.90		

3000 - Federal

Balance Forward In	291	27	29			
Receipts	433	549	2,101	1,831	1,485	1,375
Internal Billing Receipts			9			
Balance Forward Out	279	27				
Expenditures	445	549	2,130	1,831	1,485	1,375
Biennial Change in Expenditures				2,966		(1,101)
Biennial % Change in Expenditures				298		(28)
Full-Time Equivalents	2.79	3.21	2.93	4.00	4.88	4.63

Program: Resource Protection Rules and Law

<https://www.bwsr.state.mn.us/>

AT A GLANCE

- Assists and oversees with the implementation of state laws by local governments, including rules concerning the Wetland Conservation Act, Shoreland Management, Drainage Law, Subsurface Sewage Treatment Systems, and Riparian Protection

PURPOSE AND CONTEXT

The Resource Protection Rules and Laws program supports state and local implementation of and compliance with environmental protection laws, rules, and regulations such as the Wetland Conservation Act, drainage law, and riparian protection.

Local implementation of state laws and resource management programs allows for regulation to occur in close proximity to the program activity and is more efficient and effective than state implementation alone. The Board of Water and Soil Resources (BWSR) provides important coordination, program development, implementation assistance, and oversight to ensure that local governments have current knowledge as well as financial and staff capacity to properly implement state programs.

SERVICES PROVIDED**Oversight of the Wetland Conservation Act**

The purpose of Minnesota's Wetland Conservation Act (WCA) is to retain the benefits of wetlands and prevent the net loss of wetlands. WCA requires anyone proposing to drain, fill, or excavate a wetland first to try to avoid disturbing the wetland; second, to try to minimize any impact on the wetland; and, finally, to replace any lost wetland acres, functions, and values. Local governments—cities, counties, watershed management organizations, soil and water conservation districts, and townships—implement the act locally; BWSR administers the act statewide, and it is enforced by the Department of Natural Resources.

BWSR supports local implementation of WCA by providing:

- Technical and administrative assistance
- Oversight through project review and annual reporting
- Administering the state wetland banking system; approving applications and managing credit accounting
- Providing an appeals process when disputes occur regarding local decisions

BWSR also implements the Local Government Roads Wetland Replacement Program, a statutory mandate that requires the state to replace wetlands impacted as part of local transportation improvement projects. This approach consolidates the necessary technical, financial, and record-keeping components to provide high quality, cost-effective wetland replacement. Underfunding has impacted local road authorities' assurance of wetland mitigation for their road projects.

Riparian Protection

The purposes of Minnesota Statutes 103F.48, Riparian Protection and Water Quality Practices – commonly referred to as the Buffer Law – is to:

- Protect state water resources from erosion and runoff pollution
- Stabilize soils, shores, and banks
- Protect or provide riparian corridors (the land area adjacent to water)

As of summer 2022, nearly 99 percent of land adjacent to public waters and public ditches was in compliance with the law.

Drainage Management

BWSR provides essential support to public drainage authorities and stakeholders through:

- Advisory review of watershed district engineers’ reports and plans for drainage, flood damage reduction, water quality, and other natural resource enhancement projects
- Collection of Ditch Buffer Strip Annual Reports (a requirement of public drainage authorities) of miles of buffer strips established in accordance with statute, as well as inspections and enforcement actions
- Facilitation of the Drainage Work Group (agency and stakeholder representatives) to develop recommendations of updates to drainage law and of the Public Drainage Manual, to promote uniformity in interpretation and implementation of drainage law, and facilitation of the Drainage Management Team, which coordinates local government information and technical assistance

Natural Resources Block Grants

As required by statute, some state resource management programs are implemented by counties. To create efficiency, BWSR coordinates and packages the financial support for these programs in cooperation with the Department of Natural Resources (DNR) and the Pollution Control Agency (PCA). These programs include:

- Comprehensive Local Water Management
- Wetland Conservation Act
- Shoreland Management
- Subsurface Sewage Treatment Systems

RESULTS

The measures detailed below represent the key goal of this budget program, which is to ensure effective local implementation of state resource management laws, rules, and programs. Specifically, BWSR aims to:

- Maintain and protect Minnesota’s wetlands and the benefits they provide
- Ensure that Minnesota has an effective stakeholder forum (the Drainage Work Group) through which consensus can be achieved on issues related to drainage law and policy
 - Strive for agency coordination and efficiency through a composite of grants to local governments that helps reduce the administrative costs of these state natural resource programs

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Number of wetland appeals made of local unit of government decisions*	Quality	Processed and tracked by BWSR	13 in 2022	12 in 2023
Percent of drainage authorities reporting on ditch buffers	Quantity	Processed and tracked by BWSR	100% of counties and 100% of watershed districts in 2021	100% of counties and 100% of watershed districts in 2023
Number of block grants issued to local governments for state resource management programs	Quantity	Processed and tracked by BWSR	87 in 2022	87 in 2024

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Percent of public waters in compliance with riparian buffer requirements statewide	Result	Reporting by Soil Water Conservation Districts on a parcel-by-parcel basis	99.5% in 2022	99.9% in 2023
Percent of public ditches in compliance with riparian buffer requirements statewide	Result	Reporting by Soil Water Conservation Districts on a parcel-by-parcel basis	98.5% in 2022	99.2% in 2023

**The number of wetland appeals can be used as one measure of the effectiveness of local Technical Evaluation Panels implementing the Wetland Conservation Act (a low number of appeals is desirable).*

The legal authority for the Resource Protection Rules and Laws program comes from Minnesota Statutes, Chapter 103E <https://www.revisor.mn.gov/statutes/?id=103E> and 103G, <https://www.revisor.mn.gov/statutes/?id=103G> Minnesota Administrative Rules, chapter 8420 <https://www.revisor.mn.gov/rules/?id=8420>

Resource Protection Rules and Law

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	9,133	952	10,235	1,816	3,589	3,589
2000 - Restrict Misc Special Revenue	562	622	890	2,659	792	792
2001 - Other Misc Special Revenue	7,467	6,249	8,109	12,411	10,576	10,598
3000 - Federal	404	257	218	253	253	253
Total	17,566	8,080	19,452	17,139	15,210	15,232
Biennial Change				10,946		(6,149)
Biennial % Change				43		(17)
<u>Expenditures by Activity</u>						
Resource Protection Rules and Law	17,566	8,080	19,452	17,139	15,210	15,232
Total	17,566	8,080	19,452	17,139	15,210	15,232
<u>Expenditures by Category</u>						
Compensation	2,698	2,657	2,613	3,569	2,173	2,173
Operating Expenses	603	590	271	3,346	843	865
Grants, Aids and Subsidies	11,382	2,777	13,049	6,614	9,072	9,072
Capital Outlay-Real Property	2,882	2,055	3,519	3,610	3,122	3,122
Other Financial Transaction	0	0	0			
Total	17,566	8,080	19,452	17,139	15,210	15,232
Total Agency Expenditures	17,566	8,080	19,452	17,139	15,210	15,232
Internal Billing Expenditures			28			
Expenditures Less Internal Billing	17,566	8,080	19,424	17,139	15,210	15,232
<u>Full-Time Equivalent</u>						
	21.84	23.05	21.88	26.81	14.74	14.73

Resource Protection Rules and Law

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		47	1	39		
Direct Appropriation	9,173	927	10,273	1,777	3,589	3,589
Cancellations		22				
Balance Forward Out	40	1	38			
Expenditures	9,133	952	10,235	1,816	3,589	3,589
Biennial Change in Expenditures				1,967		(4,873)
Biennial % Change in Expenditures				20		(40)
Full-Time Equivalents	6.15	6.66	6.69	7.16	0.73	0.73

2000 - Restrict Misc Special Revenue

Balance Forward In	2,881	1,924	1,947	1,831		
Receipts	1,249	644	968	1,059	925	925
Transfers Out	1,644		193	231	133	133
Balance Forward Out	1,924	1,947	1,831			
Expenditures	562	622	890	2,659	792	792
Biennial Change in Expenditures				2,366		(1,965)
Biennial % Change in Expenditures				200		(55)
Full-Time Equivalents	4.37	4.16	5.22	7.48	6.66	6.65

2001 - Other Misc Special Revenue

Balance Forward In	830	2,100	2,275	1,865		
Receipts	6,480	6,026	6,955	9,802	9,831	9,853
Transfers In	2,180	744	745	744	745	745
Transfers Out			0			
Balance Forward Out	2,023	2,622	1,865			
Expenditures	7,467	6,249	8,109	12,411	10,576	10,598
Biennial Change in Expenditures				6,804		654
Biennial % Change in Expenditures				50		3
Full-Time Equivalents	8.66	10.17	8.66	11.15	6.33	6.33

3000 - Federal

Balance Forward In	88	19	39			
Receipts	394	244	178	253	253	253

Resource Protection Rules and Law

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Balance Forward Out	78	6				
Expenditures	404	257	218	253	253	253
Biennial Change in Expenditures				(190)		35
Biennial % Change in Expenditures				(29)		7
Full-Time Equivalents	2.66	2.06	1.31	1.02	1.02	1.02

Program: Board Administration and Agency Operations

<https://www.bwsr.state.mn.us/>

AT A GLANCE

- 20-member governing board includes local officials, citizens, and agency partners
- 152 staff in ten offices
 - 1,808 grants to local governments issued in FY 20-21
 - 221 easements recorded on 14,456 acres in FY 23-24

PURPOSE AND CONTEXT

The goal of the Administration and Agency Operations program at the Board of Water and Soil Resources (BWSR) is to provide high-quality, timely, and cost-effective services.

In addition to providing resources to agency staff, it provides direct support to the 20-member Board, as well as support and information to external partners such as local governments, non-governmental and other community groups, businesses, legislators, and citizens.

SERVICES PROVIDED**Administrative Services**

Administrative Services provides budgeting, payroll, purchasing, contracting, accounting, facilities management, human resources, labor relations, fleet service, and financial reporting services to the agency.

Board Operations

The Board, as appointed by the Governor, provides direction and governance on policy development and grants to implement the BWSR's conservation and regulatory programs. The Board membership comprises of three citizens, representatives from local governments (two city, three county, one township, three watershed district, and three soil and water conservation district), and a state agency representative from the Department of Agriculture, Department of Natural Resources, Pollution Control Agency, Department of Health, and University of Minnesota. Staff provide operational and logistical support to the Board.

Agency Leadership and External Relations

BWSR's Executive Team provides leadership and direction for the agency, develops and implements Board policies, manages regulatory and legislative affairs, and represents the agency in interactions with stakeholders and local, state, federal agencies, and Tribal governments. Agency leadership values and therefore prioritizes the Increasing Diversity in Environmental Careers program, tribal relations training, and affirmative action.

Internal Controls/Evaluation

Per Minnesota Statute 103B.101, BWSR is required to provide oversight and accountability for agency programs and grants to local governments. Internal Controls provides appropriate internal control policies and related oversight and accountability for agency programs, financial oversight and verification of grants to local governments, and assessment of local government performance.

Information Technology

Information Technology provides direction to MN.IT@BWSR and the business-side expertise to develop and implement essential programming systems, coordinate geographic information systems, and manage telecommunication and network infrastructure.

Communications

Communications provides for strategic agency communication and the agency’s External Communications Plan. Communications staff tell the story of our work via print and social media to the public and legislators, highlighting the work of locally-led conservation and its outcomes.

Training

BWSR provides high quality and intentional training for both its staff and local government partners to increase their effectiveness in implementing their work to improve and protect the state’s soil and water resources. During the last biennium, BWSR provided over 21,000 hours of technical training to more than 4,000 local government partners through the Technical Training and Certification Program.

RESULTS

To understand the impact of this budget program, BWSR reviews agency operations for efficiency and adequate internal controls. This includes completing an agency Risk Management Plan and implementing an annual internal control self-assessment certification. BWSR also seeks to understand the public’s awareness of the agency’s work. BWSR’s communications work is directed by an External Communications Plan. Finally, BWSR reviews the efficiency and program effectiveness of its local government grantees. Since 2007, BWSR has been methodically assessing the performance of the local units of government that constitute Minnesota’s delivery system for conservation of water and soil resources. BWSR also reviews grants for full compliance with the Office of Grants Management policy and other management best practices.

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Number of overdue local water plans	Quantity	2023 Performance Review and Assistance Program (PRAP) Annual Report	2 in 2021	1 in 2023
Social media coverage	Quantity	Processed and tracked by BWSR	7,536 Facebook, X (formerly Twitter), Instagram, YouTube followers in 2021	9,341 Facebook, X (formerly Twitter), Instagram, YouTube followers in 2023
Social media impressions	Quantity	Processed and tracked by BWSR	28,294 YouTube impressions, 89,989 Facebook Reach in 2021	84,297 YouTube impressions, 532,926 Facebook Reach in 2023
Percent grant funds subject to reconciliation to local governments	Quality	Processed and tracked by BWSR	29% in FY 19-21	21% in FY 21-23

The legal authority for the Board of Water and Soil Resources comes from Minnesota Statutes Chapter 103B <https://www.revisor.mn.gov/statutes/?id=103B>.

Board Administration and Agency Operations

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	4,662	5,727	5,489	6,203	6,844	6,844
2000 - Restrict Misc Special Revenue	50	50	35	24		
2001 - Other Misc Special Revenue				243	100	100
2302 - Clean Water	731	805	1,727	1,961		
2403 - Gift			6			
Total	5,443	6,582	7,257	8,431	6,944	6,944
Biennial Change				3,663		(1,800)
Biennial % Change				30		(11)

Expenditures by Activity

Board Administration and Agency Operations	5,443	6,582	7,257	8,431	6,944	6,944
Total	5,443	6,582	7,257	8,431	6,944	6,944

Expenditures by Category

Compensation	3,976	4,604	5,143	4,533	2,893	2,887
Operating Expenses	1,462	1,768	2,103	3,813	3,965	3,970
Grants, Aids and Subsidies		210				
Capital Outlay-Real Property			6			
Other Financial Transaction	5	0	5	85	86	87
Total	5,443	6,582	7,257	8,431	6,944	6,944

Full-Time Equivalent

	35.23	37.27	38.25	33.93	20.00	20.00
--	-------	-------	-------	-------	-------	-------

Board Administration and Agency Operations

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		698		263		
Direct Appropriation	5,339	5,434	5,752	5,940	6,844	6,844
Cancellations		405				
Balance Forward Out	677		263			
Expenditures	4,662	5,727	5,489	6,203	6,844	6,844
Biennial Change in Expenditures				1,304		1,996
Biennial % Change in Expenditures				13		17
Full-Time Equivalents	30.05	32.01	30.56	19.87	19.00	19.00

2000 - Restrict Misc Special Revenue

Balance Forward In		50	54	19		
Receipts	50	54		5		
Balance Forward Out		54	19			
Expenditures	50	50	35	24		
Biennial Change in Expenditures				(41)		(59)
Biennial % Change in Expenditures				(41)		(100)

2001 - Other Misc Special Revenue

Balance Forward In	0			193		
Receipts			193	50	100	100
Internal Billing Receipts			193	50	100	100
Transfers Out	0					
Balance Forward Out			193			
Expenditures				243	100	100
Biennial Change in Expenditures				243		(43)
Biennial % Change in Expenditures						
Full-Time Equivalents				1.00	1.00	1.00

2302 - Clean Water

Balance Forward In	225	743	1,188	711		
Direct Appropriation	1,250	1,250	1,250	1,250	0	0
Cancellations	0					
Balance Forward Out	743	1,188	711			

Board Administration and Agency Operations

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Expenditures	731	805	1,727	1,961		
Biennial Change in Expenditures				2,152		(3,688)
Biennial % Change in Expenditures				140		(100)
Full-Time Equivalents	5.18	5.26	7.69	13.06		

2403 - Gift

Receipts			6			
Expenditures			6			
Biennial Change in Expenditures				6		(6)
Biennial % Change in Expenditures						

Program: Long-term Resource Protection

<https://www.bwsr.state.mn.us/>

AT A GLANCE

- Uses science-based conservation methods to achieve multiple benefits:
 - Creates and restores wildlife habitat
 - Improves hunting and fishing
 - Reduces soil erosion and improves water quality
 - Provides flood retention
 - Enhances groundwater recharge
 - Creates and sustains Minnesota jobs
- Funded more than 8,240 easements, currently protecting more than 340,300 acres since 1986

PURPOSE AND CONTEXT

The Long-term Resource Protection program is a critical component of the state's goals to protect and improve water quality, protect and enhance wildlife habitat, and reduce flooding. Through the Reinvest in Minnesota (RIM) Reserve program, the Board of Water and Soil Resources (BWSR) acquires conservation easements to permanently protect, restore, and manage resources while keeping the land in private ownership. Specifically, RIM Reserve easements protect the state's water and soil resources by:

- Retiring marginal agricultural lands
- Restoring drained wetlands and associated buffers
- Acquiring buffers in sensitive landscapes
- Reducing flood potential by expanding flood retention areas along rivers

Anchored in the work of local soil and water conservation districts, the RIM Reserve program uses an effective system of local delivery and key federal and non-governmental organization partnerships.

SERVICES PROVIDED**Conservation Easement Acquisition**

The RIM Reserve program consists of several sub-programs aimed at protecting and restoring wetlands, wild rice lakes, and areas along lakes, rivers, and streams. RIM is the state program that supports the Minnesota Conservation Reserve Enhancement Program (MN CREP), a federal-state partnership launched in 2017 that has permanently protected 35,000 acres of environmentally sensitive land in a 54-county area in western and southern Minnesota. The MN CREP leverages up to \$350 million dollars in federal payments directly to landowners.

BWSR also works to protect lands from intensive development within a three-mile radius around Camp Ripley, ensuring both the protection of high-quality wildlife habitat and continued use of Camp Ripley as a National Guard training facility.

RIM Reserve targets the highest priority areas through science-based conservation methods. Conservation activities are prioritized based on a methodology that determines the areas where dollars spent maximize return on investment. Agency staff provide the necessary administrative, legal, and engineering expertise to secure perpetual conservation easements with private landowners through local soil and water conservation districts (SWCDs). The State of Minnesota holds conservation easements on restored wetlands, adjacent native grassland, and buffers while the land remains in private ownership. RIM Reserve dollars are primarily used for easement payments to landowners, project construction costs associated with restoring wetland basins and establishing native vegetation, and program implementation (surveying, engineering designs, and realty transactions).

Conservation Easement Management

Effective long-term easement management requires documenting baseline conditions at the time of acquisition as well as regular ongoing monitoring, and enforcement when necessary, to ensure compliance. Local SWCDs perform regular monitoring inspections of all conservation easements. BWSR maintains baseline, monitoring, and geospatial data.

RESULTS

Measuring performance of this program is guided by progress toward goals outlined in state habitat and water quality plans and strategies, like the Minnesota Prairie Conservation Plan and Nutrient Reduction Strategy, which call for increasing connected areas of wildlife habitat and using conservation easements in strategic locations to reduce the amount of pollutants reaching Minnesota’s waters. For example, according to the Minnesota Pollution Control Agency study on nitrogen in Minnesota surface waters, the two most significant treatments for reducing nitrogen are putting riparian land that is currently in corn into grass and putting into perennials those areas where corn grows only marginally.

In order to make sure this program is effective into the future, BWSR needs to ensure the long-term integrity of conservation easements. BWSR accomplishes this through regular easement monitoring.

Measure name	Measure type	Measure data source	Historical trend	Most recent data
Acres currently protected under RIM Reserve	Quantity	Processed and tracked by BWSR.	325,872 acres in 2022	340,329 acres in 2024
Percent easements monitored on schedule	Quality	Inspections performed by SWCDs. Data processed and tracked by BWSR.	99% in 2021	100% in 2023
Percent of easements with compliance issues (should be <5%)	Results	Inspections performed by SWCDs. Data processed and tracked by BWSR.	1% in 2021	0.5% in 2023

The legal authority for the Permanent Resource Protection Program is found in Minnesota Statutes, Chapter 103F.501-103F.535 (<https://www.revisor.leg.state.mn.us/statutes/?id=103F>).

Long-term Resource Protection

Program Expenditure Overview

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
<u>Expenditures by Fund</u>						
1000 - General	123	113	689	38,561		
2000 - Restrict Misc Special Revenue	704	247	92	1,768	1,000	
2001 - Other Misc Special Revenue	213	150	296	512	369	369
2050 - Environment & Natural Resources	2,073	1,042	677	73		
2300 - Outdoor Heritage	10,609	8,669	26,162	53,081		
2302 - Clean Water	9,974	5,577	8,039	57,361		
3000 - Federal	3,020	1,012	1,361	1,515	1,515	1,515
Total	26,718	16,808	37,316	152,871	2,884	1,884
Biennial Change				146,661		(185,419)
Biennial % Change				337		(97)
<u>Expenditures by Activity</u>						
Permanent Resource Protection	26,718	16,808	37,316	152,871	2,884	1,884
Total	26,718	16,808	37,316	152,871	2,884	1,884
<u>Expenditures by Category</u>						
Compensation	2,101	1,846	2,761	5,078	369	69
Operating Expenses	1,031	779	1,323	4,481	313	308
Grants, Aids and Subsidies	5,538	914	650	13,917		
Capital Outlay-Real Property	16,218	12,944	31,545	125,537	2,202	1,507
Other Financial Transaction	1,829	325	1,036	3,858		
Total	26,718	16,808	37,316	152,871	2,884	1,884
Total Agency Expenditures	26,718	16,808	37,316	152,871	2,884	1,884
Internal Billing Expenditures			30			
Expenditures Less Internal Billing	26,718	16,808	37,286	152,871	2,884	1,884
<u>Full-Time Equivalent</u>	20.23	17.58	22.47	30.23	2.61	0.61

Long-term Resource Protection

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
1000 - General						
Balance Forward In		2		20,936		
Direct Appropriation	125	125	21,625	17,625	0	0
Cancellations		14				
Balance Forward Out	2		20,936			
Expenditures	123	113	689	38,561		
Biennial Change in Expenditures				39,015		(39,250)
Biennial % Change in Expenditures				16,541		(100)
Full-Time Equivalents	0.96	0.16	2.54	4.62		

2000 - Restrict Misc Special Revenue

Balance Forward In	931	389	208	157		
Receipts	10	9	47	1,611	1,000	
Transfers Out			7			
Balance Forward Out	236	151	157			
Expenditures	704	247	92	1,768	1,000	
Biennial Change in Expenditures				909		(860)
Biennial % Change in Expenditures				96		(46)
Full-Time Equivalents	0.24	0.16	0.02	2.00	2.00	

2001 - Other Misc Special Revenue

Balance Forward In	33	59	229	341		
Receipts	240	254	274	369	369	369
Transfers In	1,831	65	1,123			
Transfers Out	1,831		990	198		
Balance Forward Out	59	229	341			
Expenditures	213	150	296	512	369	369
Biennial Change in Expenditures				445		(70)
Biennial % Change in Expenditures				122		(9)
Full-Time Equivalents	1.58	1.12	0.55	0.55	0.55	0.55

2050 - Environment & Natural Resources

Balance Forward In	2,750	1,529	803	73		
Direct Appropriation		750				

Long-term Resource Protection

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Transfers Out	189	13				
Cancellations		421	53			
Balance Forward Out	489	803	73			
Expenditures	2,073	1,042	677	73		
Biennial Change in Expenditures				(2,365)		(750)
Biennial % Change in Expenditures				(76)		(100)
Full-Time Equivalents	1.17	1.56	0.18	0.27		

2300 - Outdoor Heritage

Balance Forward In	23,528	32,701	47,004	33,693		
Direct Appropriation	19,604	21,589	16,478	19,388	0	0
Transfers Out	530	33	593			
Cancellations	1,405	1,486	3,034			
Balance Forward Out	30,588	44,103	33,693			
Expenditures	10,609	8,669	26,162	53,081		
Biennial Change in Expenditures				59,965		(79,243)
Biennial % Change in Expenditures				311		(100)
Full-Time Equivalents	6.48	7.96	8.82	8.17		

2302 - Clean Water

Balance Forward In	19,036	22,540	35,554	37,561		
Direct Appropriation	10,040	12,560	11,500	19,934	0	0
Transfers In	1,258	1,010	700			
Transfers Out	2,377	1,037	1,473	134		
Cancellations	67	352	679			
Balance Forward Out	17,916	29,146	37,563			
Expenditures	9,974	5,577	8,039	57,361		
Biennial Change in Expenditures				49,850		(65,400)
Biennial % Change in Expenditures				321		(100)
Full-Time Equivalents	9.04	5.67	9.35	14.56		

3000 - Federal

Balance Forward In	169	119	86	217	1,764	1,764
--------------------	-----	-----	----	-----	-------	-------

Long-term Resource Protection

Program Financing by Fund

(Dollars in Thousands)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base	
					FY26	FY27
Receipts	2,968	973	1,492	3,062	1,515	1,515
Balance Forward Out	117	80	217	1,764	1,764	1,764
Expenditures	3,020	1,012	1,361	1,515	1,515	1,515
Biennial Change in Expenditures				(1,156)		154
Biennial % Change in Expenditures				(29)		5
Full-Time Equivalents	0.76	0.95	1.01	0.06	0.06	0.06