

ANNUAL REPORT

GAME AND FISH FUND

For the fiscal year ending June 30, 2025



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LETTER FROM LEADERSHIP

Dear Reader,

We are pleased to submit the annual Game and Fish Fund (GFF) Report for the fiscal year ending June 30, 2025 (FY25) as required by Minnesota Statute 97A.055 Subd. 4.

The outcomes reflected in this report reinforce the Minnesota Department of Natural Resources' (DNR's) dedication to the science-based management of fish and wildlife populations and habitats, as well as our work to promote outdoor recreation across Minnesota. We have many accomplishments to celebrate in FY25, from the completion of planning efforts such as our Lake of the Woods Fisheries Management Plan and Wildlife Management Area (WMA) major unit plans, to habitat accomplishments including nearly 21,000 acres of safe and successful prescribed fires for grassland management. FY25 was also a notable year for acquisitions to our WMA system, with the addition of Keystone Woods WMA, one of the largest remaining undeveloped tracts in the metro area, through support from the Outdoor Heritage Fund (OHF) and Trust for Public Land. Using the GFF, staff developed parking areas, planned habitat restoration and are evaluating extensive public comments about the opportunities the 1,820-acre Keystone Woods WMA can now provide.

In FY26, we look forward to the celebration of the 75th anniversary of our WMA system and implementation of our 15-year long range muskellunge plan. There is no shortage of important work to be done, and we are fortunate to have staff dedicated to our mission and the purpose of the GFF in sustaining Minnesota's fish and wildlife, supporting healthy habitats, and fostering outdoor recreation opportunities.

Financial stability is critical to the continuation of conservation and outdoor recreation work that occurs on public lands and waters across Minnesota. The financial information provided in this report makes clear that it will be necessary to increase sales and the pricing of hunting and fishing licenses to put the GFF on firm financial footing and sustain this work in the future. The GFF balance is currently healthy and projected to stay positive through at least FY29. However, a growing structural deficit means we will need to take action in the coming years to change the downward trajectory of the fund.

The DNR is taking steps now to ensure that revenues coming into the GFF remain strong. In 2021, the DNR began a transformational effort, 4 the Outdoors, to determine what Minnesotans value for the future of conservation and outdoor recreation and what steps we collectively need to take to reach that future. More information on 4 The Outdoors can be found on the DNR website. As part of this effort, in FY25, the DNR initiated a public engagement process to modernize the current hunting and fishing license catalog and fee structures. We intend to continue the conversation with the information included in this report.

We look forward to continuing our work with partners and the public to ensure conservation and outdoor recreation funding is sustainable for the long term. All of this effort is done to restore, protect, and enhance wildlife habitat and populations. Those who participate in a wide range of Minnesota's outdoor recreation activities get direct benefits from these efforts. Additionally, all Minnesotans benefit from the many services these habitats provide such as reducing flooding, absorbing carbon dioxide, removing pollutants from the air, water storage, and filtering water for cleaner drinking water. These actions collectively contribute to the good life for all of us in Minnesota.

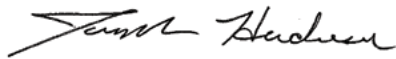
Sincerely,



Kelly Straka
Director, Fish and Wildlife Division



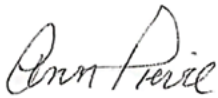
Patty Thielen
Director, Forestry Division



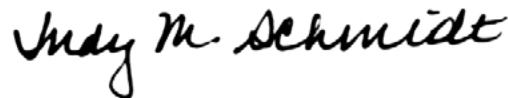
Joseph Henderson
Director, Lands and Minerals Division



Rodmen Smith
Director, Enforcement Division



Ann Pierce
Director, Parks and Trails Division



Judy Schmidt
Director, Operations Services Division



Katie Smith
Director, Ecological and Water Resources Division

INTRODUCTION

Minnesota's Legislature established the GFF in 1927 in the state treasury (Minnesota Statute 97A.055) for the purpose of sustaining Minnesota's fish and wildlife, supporting healthy habitats, and fostering outdoor recreation opportunities. Monies received under game and fish laws and income from state lands acquired by purchase or gift to support fish and wildlife habitats contribute to the GFF. This fund supports the critical work of the DNR.

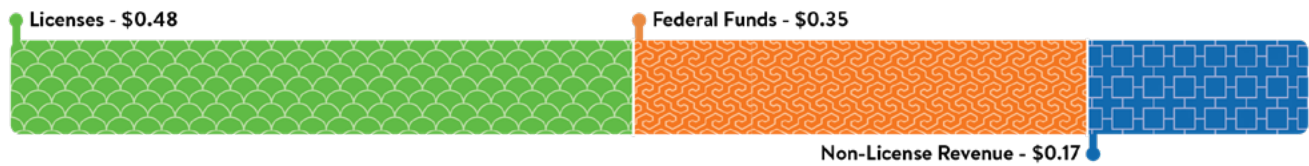
Minnesota Statute 97A.055 Subd. 4 requires the DNR to submit reports on revenues and expenditures made from the accounts within the GFF by December 15 each year to the legislative committees with jurisdiction over appropriations for the environment and natural resources. This report meets the statutory requirement and serves several purposes. First, the report gives the DNR the opportunity to communicate the GFF's status and activities to the general public, as well as to legislators, the Fish and Wildlife Advisory Committee, and stakeholder groups, and Tribal Nations. Second, it provides transparency and accountability to these audiences on the DNR's financial management and the outcomes of GFF-supported programs. Third, it fosters discussion regarding future operations, priorities and outcomes. Finally, the report presents the financial forecast for the GFF. By statute, the report must include the DNR commissioner's recommendations, if any, for changes in the laws relating to the stamps and surcharges for programs under the GFF but there are no such recommendations to present in this year's report.

The Fund in Brief

The GFF is a substantial funding source for restoring, protecting, and enhancing habitats, managing fish and wildlife populations, and supporting outdoor recreation in Minnesota. To put the GFF in context, in FY25, the GFF comprised 17 percent (\$141.6 million) of the total DNR expenditures (\$838.5 million). Money in the GFF comes from a variety of revenue sources. In FY25, sales of fishing and hunting licenses contributed nearly half of the GFF, while federal dollars for fish and wildlife conservation contributed over a third (see Figure 1). Other revenue sources in FY25 included sale and lease of natural resources, investments, and sales-tax-in-lieu from the Minnesota Lottery. The relative proportion of total revenue from license sales, federal funds and non-license revenue can vary from year to year.

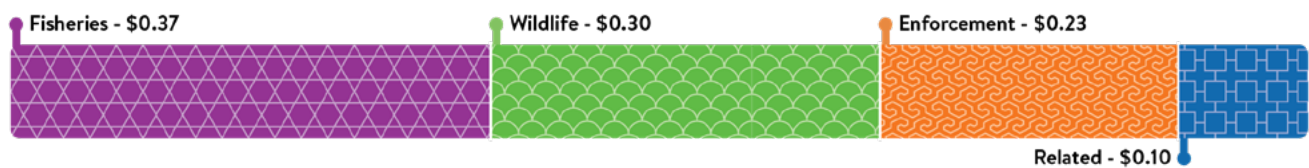


Figure 1. GFF Dollar Sources: Where Do the Dollars Come From? (Cents Per Dollar, FY25)



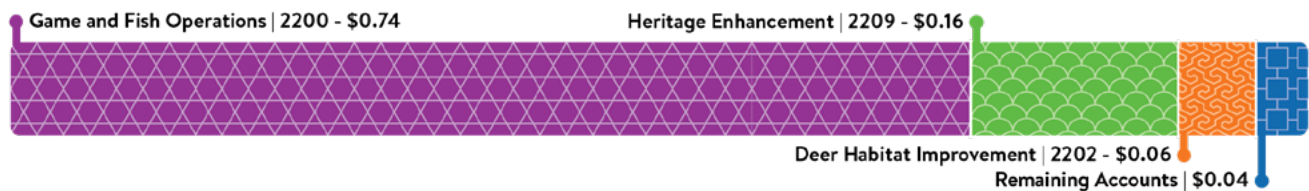
By statute, the DNR spends GFF dollars on specific purposes related to game and fish conservation and recreation. Figure 2 shows the summary “cents per dollar” breakdown of GFF expenditures. Most expenditures are for agency and partner activities that support the Division of Fish and Wildlife as well as the Division of Enforcement. Small amounts (“Related” in Figure 2) go to the DNR’s divisions of Ecological and Water Resources, Forestry, Parks and Trails, and Lands and Minerals for GFF-related activities. For detailed information by account, refer to the “Investments We Make” section.

Figure 2. GFF Dollars at Work: Where do the Dollars Go? (Cents Per Dollar, FY25)



The GFF is composed of 15 different accounts (see Figure 3). Statute dictates each account’s uses. Some of the accounts have broad allowable uses while other accounts have narrower uses to support work on a certain species, resource or management issue.

Figure 3. GFF Dollars at Work: Where Do the Dollars Go by Account? (Cents Per Dollar, FY25)



How DNR Funds Work Together

There are few cases where a project or accomplishment can be attributed to a single funding source. The following is a common scenario: A DNR area supervisor and their staff identify a need for a habitat enhancement project such as retiring a food plot that no longer meets the site objectives. The DNR will use the OHF to hire a contractor and purchase seed for the project. Area staff will work with the contractor and DNR contract specialists to design the seed mix, map out the site, and will oversee the work. Staff salary and fleet are paid by the GFF. The contractor and seed are funded with the OHF. In other cases, area staff will identify the need for a large, prescribed fire that is beyond local staff capacity. They can contact the OHF-funded Roving Crew to help them write the burn plan and assist local staff with conducting the fire. In this and other examples, there are usually several funds directly or indirectly working together to complete most projects.

OUTCOMES: THE GOALS OF GAME AND FISH FUND INVESTMENTS

The GFF supports the DNR's efforts in habitat management, monitoring and research, fish and wildlife population management, as well as communications and public engagement. All of this work contributes natural resource conservation in Minnesota, and their outcomes are interconnected and mutually supportive in important ways. WMAs and aquatic management areas (AMAs) provide more than a million acres of some of the best and most accessible places for hunting and fishing in the state for every species of game animal and fish found in Minnesota. They also provide habitats for insects, plants and hundreds of species of non-game wildlife. There are many ways to use and enjoy these lands. They offer places for nature photography, hiking, snow-shoeing and cross-country skiing. Recent research demonstrates the mental and physical health benefits of spending time in nature. WMAs and AMAs are a good place to relax, decompress, and enjoy the natural environment. Even those who don't regularly visit WMAs benefit from these lands in their county. Natural lands absorb and store large amounts of carbon, as well as filter, purify, and store snowmelt and rainwater. WMAs are found in 86 of 87 Minnesota counties, and one of the priorities for new acquisitions is increasing Minnesotans' "close to home" access to these public lands.



The primary goal of the GFF is to support healthy habitats, as well as abundant and diverse fish and wildlife populations. One secondary result of people enjoying these aspects of life in Minnesota is that they help support Minnesota's outdoor recreation economy, especially in rural parts of the state through the dollars spent by hunters, anglers, birdwatchers and others to visit WMAs.

The work conducted through the GFF is divided into several general areas, which are often difficult to separate due to their interconnected nature. Below is a brief overview of each of these areas, including some examples of the work. Many habitat, accessibility, and related projects receive funding from sources outside the GFF, such as the OHF or Reinvest in Minnesota (RIM), but the GFF plays a critical role in each project through DNR staff's roles in planning, coordination, and oversight. This is because DNR staff, whose salaries are largely funded by the GFF, are involved in all these projects. Without their leadership and expertise, much of the work would not be accomplished.

Protecting, Restoring, and Enhancing Fish and Wildlife Habitat

Productive and diverse habitats are the foundation of healthy fish and wildlife populations and hunting and angling opportunities. Protecting, restoring, and enhancing these habitats is essential to maintaining and increasing fish and wildlife populations across all habitats. These habitats also provide a large range of benefits beyond wildlife conservation. These lands absorb and store large amounts of carbon, helping mitigate climate change. They also capture, store, and filter pollutants from surface water and groundwater, creating healthy fisheries and safer water for drinking and recreation. Furthermore, these lands provide opportunities for people to hike, photograph and observe wildlife, among other outdoor activities.

Protecting habitat includes purchasing land in fee title or exchanging lands in line with the DNR's Strategic Land Asset Management goals and working with private landowners to preserve lands through conservation easements. The DNR works with interested landowners in specific parts of the state where potential acquisitions or easements can protect critical landscapes or enhance existing complexes of public and/or protected lands.

Acquisition and protection of WMA land, building habitat complexes

The DNR recently acquired an addition to Cabinrock WMA in Kandiyohi County. The WMA is a significant deer wintering area for up to 200 deer during some severe years. The property consists of beautiful vistas from steep hills and topographic variations of up to 75 feet in elevation. The grassland habitat has been restored with local ecotype seed, and five wetlands were restored. It is in one of the premier habitat complexes northwest of Willmar in Kandiyohi County. The area provides deer, waterfowl, and pheasant hunting through a mix of both state and federal public lands.



One of the clearest examples of habitat restoration is when the DNR acquires a new WMA or AMA and converts the land into natural habitat from a different prior use. Area wildlife staff, restoration specialists, or local contractors plant these lands with native grasses, wildflowers, shrubs, or trees. Through these efforts the DNR can better support local wildlife populations, enhance biodiversity and provide more opportunities for outdoor recreation.



While restoration increases the quantity of habitat on the landscape, enhancements increase the quality of existing habitat. Enhancements include a range of practices such as prescribed burns in all habitats, conservation grazing to increase the structural diversity of grasslands, invasive species removal such as removing cattails in wetlands, or tree thinning in the forest to stimulate the herbaceous and shrub layers of the forest. Other efforts may include wild rice seeding, restoring bends and curves to a waterway, fish passage projects, or planting trees into existing forestland that produce valuable food resources for wildlife such as acorns from oaks. These practices, among others, contribute to overall health and vitality of the habitat and increase fish and wildlife populations.

Fisheries, fish passage, and partnerships

Over a 9-year period, the DNR, Nicollet Soil and Water Conservation District (SWCD), and local landowners collaborated to replace a failing low-head dam with rock arch rapids on Seven Mile Creek between St. Peter and Nicollet. Rock arch rapids consist of a series of large boulders arranged to mimic natural rapids, effectively replacing traditional dams with more natural stream conditions, while continuing to manage the gradient and energy of the stream. These restoration projects are designed to improve fish passage, water quality, and habitat in the immediate area and beyond. “Low-head dams like the one on Seven Mile Creek were frequently built in the 1950s to prevent common carp from reaching upstream wetlands and lakes,” DNR Clean Water Legacy Specialist Jon Lore said. “However, we’ve since found this type of dam blocks native species, allowing carp to thrive upstream. These dams also pose safety risks, require maintenance, and are increasingly prone to washouts due to more frequent and intense flooding.” The Seven Mile Creek project highlights what can be accomplished when state and local agencies work with private landowners.

Fishing, access and partnerships

The GFF supports the development of recreational lands and access points. For example, GFF dollars support the Shore Fishing Program. This program recently facilitated the evaluation of more than 175 potential shore fishing infrastructure sites for possible future development. Of these, the program identified approximately 75 as having “high potential” to provide shore fishing access, and 38 sites have either already been created or are being constructed now. To successfully complete these shore fishing projects, the program collaborated with more than 29 local government units, including cities, townships and counties. One project in collaboration with the city of Forest Lake will install parking, five shore fishing access points and a new fishing pier as part of a road reconstruction project. Other funds support these projects in combination with GFF dollars, including General Fund dollars as part of the Get Out MORE (Modernize Outdoor Recreation Experiences) initiative.

Habitat protection, restoration and enhancement should be viewed as interconnected processes rather than separate actions. For instance, new acquisitions often require restoration to increase the quantity of suitable habitat. After a site is restored, it needs ongoing enhancements to maintain its productivity and diversity. This ensures that each stage supports and builds upon the others, creating a resilient and thriving habitat for a range of species over time.

Research, Monitoring and Surveillance

The DNR conducts research to better inform management of habitats and populations. DNR biologists use two main strategies to study populations: monitoring and research. Monitoring is a long-term baseline effort to collect population information and evaluate changes over time. Long-term monitoring is extremely valuable to managers to inform decisions they make pertaining to regulation and harvest limit changes. For instance, DNR staff have conducted the August Roadside Survey for pheasants since 1955. This survey allows the DNR to examine long-term trends and compare annual changes in the population. Similarly, DNR staff have conducted creel surveys for many years to monitor trends in angling.

Another long-term monitoring program is the Minnesota Biological Survey, which collects, analyzes, and delivers information on plants, animals, and ecological communities throughout the state to support conservation and management of biological diversity.

By contrast, research is usually a shorter-term effort to address a specific and focused question or hypothesis. For instance, there have been changes in Minnesota’s moose populations in recent years. There are multiple research projects currently in progress by the DNR and partners to try to understand these changes and determine what can be done to mitigate these trends and increase the number of moose. Often research projects are conducted in partnership with universities. Moose population research is just one example of how specific research projects can help us understand fish and wildlife population trends. In addition to investigating animal population trends and survival rates, GFF dollars are used to better understand the reasons why people participate in hunting, fishing, and other outdoor recreation activities, as well as trends in outdoor participation. The DNR also conducts surveillance for diseases and pathogens. This allows the agency to immediately address new and emerging diseases or identify the spread of existing diseases within the state. Chronic wasting disease (CWD) in deer has been a major focus in recent years, and the DNR also surveys for bovine tuberculosis, avian influenza, epizootic hemorrhagic disease, and a wide range of fish pathogens.

Fish and Wildlife Population Management

The DNR's habitat and research and monitoring activities are ultimately conducted to ensure there are healthy fish and wildlife populations. In addition to these activities, the DNR also develops strategic plans, species plans, and population objectives for hunting, trapping, and fishing seasons. Public engagement, along with the use of social science, is key to informing management decisions.

The DNR designs seasonal regulations to support population management objectives as well as provide recreational opportunities. Each year the DNR reviews and revises hunting, fishing, and trapping regulations in response to population changes, changes in management objectives, weather, disease-related concerns, and past harvest results.

Regulation development involves teams of DNR staff, years of research and monitoring information, and public input within a statutory framework. Each year near the front of the hunting and fishing regulations books, the DNR highlights "what's new" in that year. For example, during the 2024 hunting season, new rules included blaze orange requirements for ground blinds on public lands during deer season, new CWD-related requirements, changes to the Camp Ripley archery hunt, and new rules for trapping and waterfowl hunting. Regulatory development is critical to the DNR's population management efforts and plays a significant role in how the public engages with and benefits from fish, wildlife, and habitats.

Master Plans

In June 2025, the DNR successfully updated the master plan for Roseau River WMA, an approximately 75,000-acre WMA in northwestern Minnesota. The revision of this plan marked the completion of seven master plans for major units within the WMA system, covering more than 40% of the state's total WMA acreage. Further, a system-wide planning effort is well underway to develop management plans by region and habitat type for WMAs and AMAs. These plans provide public transparency on our management guidance, including desired future conditions on these units, as well as metrics for measuring management accomplishments. They cover 10-year time spans and will continue to be revised as management practices develop, staff learn from new scientific research, and we address unforeseen challenges.

Data collected from the DNR's fish monitoring and research programs provides the foundation for the lake and stream management planning process that produces and updates more than 4,000 plans that the DNR uses to manage fish populations and fisheries across the state. The majority of those plans are waterbody-specific. On average, the DNR updates 235 lake and stream management plans annually, with each plan providing some general ecological background, laying out constraints for the fish populations, and offering goals for the fishery. Each time a lake management plan or stream management plan is written or updated, it goes through the public review process requesting information from the public and involved stakeholders. These plans establish objectives (such as stocking and creel surveys) to assess whether the goals are achieved and detail the work needed to meet those objectives.

DNR staff conduct lake and stream surveys as work progresses to determine whether the management plan is working and if objectives are being met. The DNR updates these plans on a regular basis to analyze, assess, and adjust goals, objectives, and the work required to achieve them. This ongoing review considers progress made since the last plan and adapts to a complex and evolving natural environment, as well as competing stakeholder interests.

Management plans are not only a tool for managing fish populations and fisheries. The plans also serve as an outreach mechanism through which anglers and the public have an opportunity to provide comments on draft management plans prior to final approval and publication. The lake and stream management planning and evaluation process also provides information for the very popular DNR LakeFinder and StreamFinder applications. These applications provide anglers and others with important information on fish surveys conducted through time, management plan performance evaluation, fishing regulations, and public access sites.

Fisheries, social media, and monitoring

DNR staff worked with members of the public to complete a comprehensive fisheries management plan for Lake of the Woods for 2025-2035. Annual monitoring has provided in-depth trend data showing the fishery is being utilized sustainably with high confidence in the goals and objectives set, and the fishing regulations designed to help meet them. Highlights include the fishery supporting 3.2 million hours of angling, 368,000 pounds of walleye harvest and 298,000 pounds of sauger harvest annually, as measured through creel surveys. Lake of the Woods and the Rainy River system also boast a premier Midwest sturgeon fishery.

Communications, Engagement and Outreach

The DNR actively seeks opportunities to listen to the thoughts and concerns of the public, gather input prior to making decisions, and maintain transparency about how and why decisions are made. The DNR also strives to engage new, diverse audiences across the state in part with community liaisons and partnering with entities with established community relationships. Through a variety of effective online and in-person programs, the DNR provides individuals with the information and basic skills they need to connect with and enjoy the outdoors.

Large planning efforts use a variety of engagement tools and opportunities throughout the planning process. For example, 1,200 individuals submitted responses to a scoping questionnaire for the Lake of the Woods Fisheries Management Plan. The Roseau River WMA draft plan held public meetings in person and online. The Electronic Licensing System project team hosted testing sessions with user groups to gain feedback on the developing system. The goal of these methods is to provide opportunities to hear from the public on their values for natural resource management.

Current participation rates in outdoor recreation generally do not reflect the changing demographics of Minnesota. The DNR strives to serve all Minnesotans and offer programs for diverse populations. To help people make these connections, it is important to provide a range of opportunities for Minnesotans to connect with the DNR and to help reach people in ways that work for them. In April 2025, the DNR hosted an open house for the Hmong and Karen community to share information and programming opportunities. The DNR has significantly increased the availability of online materials to support the growth of community awareness and access of outdoor recreational opportunities. These include new web and social media content, engaging non-English media outlets to share important news and information, as well as the translation of fishing and hunting regulations into the four most spoken languages in Minnesota, in addition to English: Hmong, Karen, Somali, and Spanish.

Social media campaigns have focused on reaching new and future outdoor recreationists to share information on the wide range of opportunities available in our state.

Additionally, the DNR works to disseminate information about interesting new research, outdoor recreation opportunities and programming, and spread awareness of regulations by engaging with local, statewide, and national media outlets via news releases and traditional media relations efforts. Some of these media engagements are routine and others are centered around specific events. For example, we invite media to events that highlight fishing (e.g., Take a Mom Fishing Weekend) and hunting seasons, and provide soundbites, relevant videos and photos. Staff are also available for media interviews for season forecasts and summaries. Focused programming is another strategy the DNR employs to connect all Minnesotans with the outdoors, especially those who have previously had limited opportunities to experience fishing, hunting and other types of outdoor recreation. For example, annually, there are multiple experiential programs available to women through

the DNR's Becoming an Outdoors Woman program, programs available to people of the Hmong and Karen communities, and introductory in-person programs available to people who have not previously fished or hunted. Additionally, a suite of online, brief webinars introduce people to hunting, fishing and other fish and wildlife stewardship topics.

In addition to informational campaigns and programming, the DNR executes paid marketing campaigns to maintain the sales of fishing and hunting licenses, engage with the public, and share important information with additional audiences, beyond those who can be reached through informational campaigns and programming. Using a strategic mix of tactics, including digital, radio and podcast, print, and more, examples of paid campaigns in FY25 included the Minnesota Moms Fishing Challenge, Hunter Mentor Pledge partnership with Pheasants Forever, license sales promotional campaigns, and a CWD regulations informational campaign. Some of these paid marketing campaigns include non-English language content.



State fair and outreach

The largest annual event in the state is the Minnesota State Fair, and it's a key part of the DNR's outreach efforts. DNR staff spend the 12 days of the fair providing a glimpse of the full range of the DNR's work. Many displays have become family traditions to visit every year, while other areas evolve to educate and entertain the public. Hourly pond talks feature fisheries experts answering questions and sharing fish facts. The north side of DNR's 1934 log cabin at the fair features the "Info Booth" — an area where DNR staff help inform Minnesotans on the range of work the DNR conducts each year and the benefits of these efforts.

Adopt-A-WMA

Local Pheasants Forever chapters are just a few of the many groups actively participating in the Adopt-A-WMA program across the state. The Heartland Chapter (Faribault County) helped mount signs at Charlotte Hynes WMA. The Rice County chapter helped remove interior barbed wire fence from Prairie Creek WMA near Northfield. All of these projects are additive to the work of DNR area staff. They make needed improvements to WMAs to increase access and enhance user experiences. This work also builds relationships and strengthens communication between volunteers and DNR staff.

Learn to Hunt program

DNR's Learn to Hunt program provides first time adult hunters an opportunity to learn how to hunt deer through 50 or more hours of study and in-person experiences. The program provides a series of online videos, classroom days to practice the hands-on skills, gun range days, and a field day that includes scouting, site selection, tree stand safety and set up, and a meat-cutting demonstration.

During the 2024 hunting season, there were four different mentored hunts on public lands including a state forest, state parks and the Minnesota River Valley National Wildlife Refuge. Two partner organizations, Eagle Bluff Environmental Learning Center and Ardent Outdoors, along with 27 volunteers, assisted with multiple aspects of the program. Twenty-nine new hunters completed the program.



GAME AND FISH FUND: THE INVESTMENTS WE MAKE

Game and Fish Fund

Minnesota's Legislature established the GFF for the purpose of sustaining Minnesota's fish and wildlife, supporting healthy habitats, and fostering outdoor recreation opportunities. Game and fish related license revenue, federal monies, and lottery proceeds serve as the major revenue sources to the GFF.



The GFF plays an important role in the DNR’s budget. One of many funds, it comprised 17 percent (\$141.6 million) of the DNR’s FY25 expenditures (\$838.5 million). (See Figure 4. “Other” includes Federal, Gift, Other, Reinvest in Minnesota and Special Revenue Funds.)

Figure 4. How the Game and Fish Fund Fits in the DNR’s Funding Structure (\$ in millions, FY25)

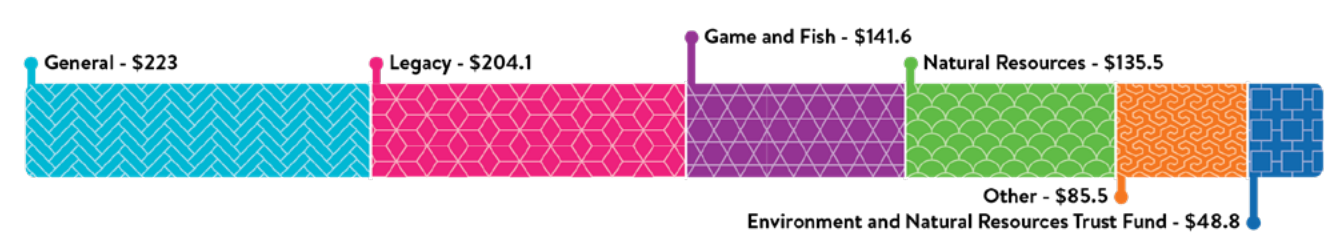


Figure 5. Game and Fish Fund Actual and Projected Revenues, Expenses, and Balance (in millions)

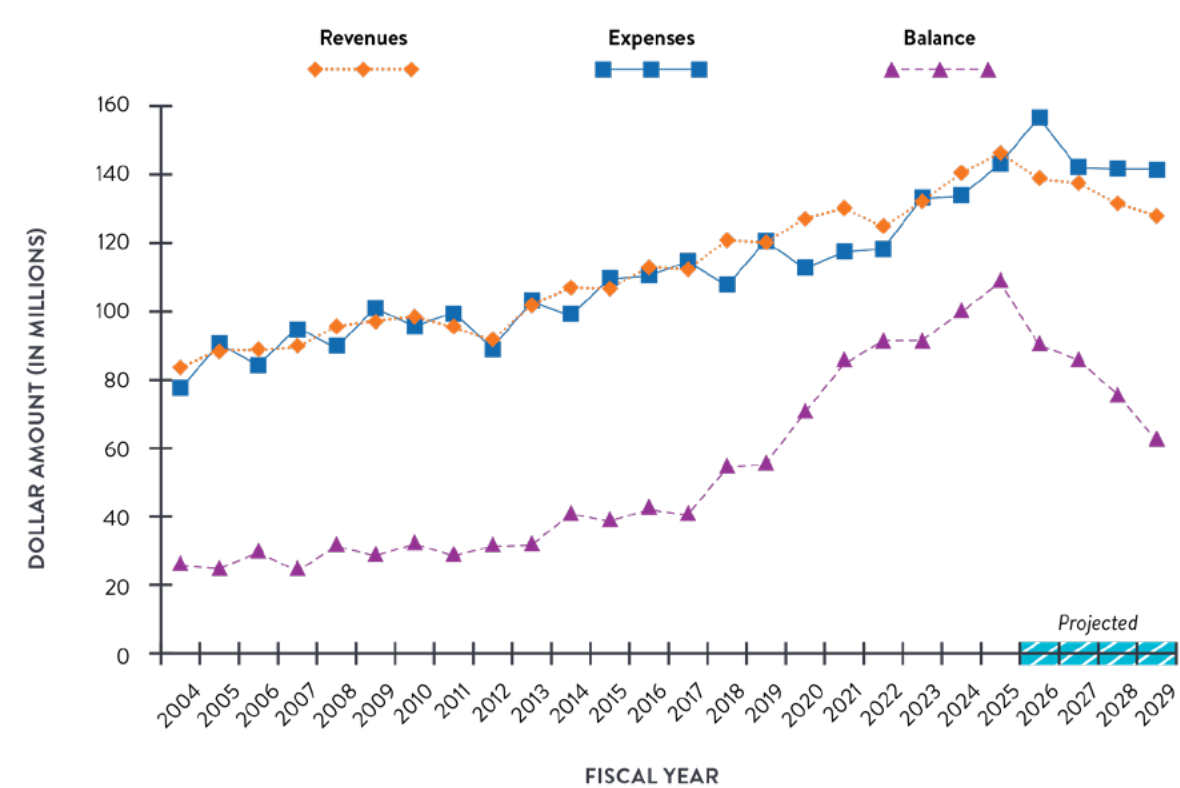


Chart Note:

- Transfers in and transfers out are included in revenues and expenses, respectively.
- Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.
- Projected revenues are based on current statutory fee rates.

Game and Fish Fund Revenues

The DNR deposits an array of receipts into the GFF (Table 1). Most of the funds relate directly or indirectly to the sale of hunting and fishing licenses. Other revenue sources include:

- **Sport Fish Restoration Act** (formerly known as the Dingell-Johnson Act) – Minnesota receives a portion of federal excise taxes based on a nationwide formula known as the state’s “apportionment.” The nationwide formula considers the state’s number of licensed anglers and geographic size – both relative to other states. Minnesota receives reimbursement from the federal government for 75 percent of allowable fishing and boating access related expenses up to federal apportionment amount.
- **Wildlife Restoration Act** (formerly known as the Pittman-Robertson Act) – Similar to Sport Fish Restoration Act, the federal government awards Minnesota an annual apportionment based on the state’s relative size and number of licensed hunters. Minnesota receives reimbursement from the federal government for 75 percent of allowable wildlife expenses up to the annual apportionment amount.
- **Lottery in lieu of sales tax** – Allocation of lottery in lieu of sales tax receipts.
- **License issuing and application fees** – Electronic Licensing System (ELS) license issuing fees and fees for hunting applications.
- **Sale and lease of natural resources** – Revenue from the lease of lands and easements, timber sales, mineral revenues, wild rice licenses revenue, sale of fish eggs, etc.
- **All other receipts** – Refunds from prior periods, reimbursement of excess agency direct charges, credit rebates, cash over/short, fines and restitution, hunter education firearm safety training fees, aeration permits, credit card fees, and miscellaneous revenue.
- **Transfers of police state aid** – Distribution from Minnesota Management and Budget (MMB) of insurance premium taxes to cover part of conservation officer pension costs.

Table 1: Game and Fish Fund Receipts and Transfers-in by Fiscal Year (in thousands)

Source	2018	2019	2020	2021	2022	2023	2024	2025
Hunting Licenses	\$21,591	\$23,813	\$23,584	\$25,329	\$24,888	\$24,495	\$24,482	\$24,397
Fishing Licenses	\$29,667	\$29,873	\$33,940	\$32,671	\$29,444	\$30,120	\$28,206	\$31,754
Sports Licenses (Hunting and Fishing)	\$5,775	\$5,541	\$5,887	\$5,383	\$5,010	\$5,035	\$4,891	\$4,937
Hunting and Angling Stamps	\$2,158	\$2,179	\$2,415	\$2,579	\$2,346	\$2,330	\$2,324	\$2,395
Small Game Surcharge	\$1,483	\$1,411	\$1,465	\$1,491	\$1,395	\$1,409	\$1,423	\$1,428
Lifetime Licenses	\$1,123	\$983	\$1,047	\$1,631	\$1,616	\$1,834	\$1,971	\$2,071
Commercial Licenses	\$342	\$336	\$328	\$342	\$322	\$322	\$324	\$324
Federal Grant Fisheries (Dingell- Johnson)	\$12,384	\$12,326	\$13,270	\$14,950	\$14,934	\$15,003	\$12,817	\$14,529
Federal Grant Wildlife (Pittman- Robertson)	\$25,269	\$21,478	\$22,643	\$20,101	\$18,942	\$24,761	\$33,205	\$36,091
Lottery In-lieu-of- sales Tax	\$14,054	\$14,964	\$15,316	\$19,039	\$17,553	\$18,484	\$20,613	\$17,876
License Issuing and Application Fees	\$3,468	\$3,404	\$3,551	\$3,642	\$3,441	\$3,445	\$3,335	\$3,456
Sale and Lease of Natural Resources	\$1,228	\$946	\$682	\$680	\$1,006	\$677	\$458	\$434
Investment Income	\$506	\$1,021	\$765	\$236	\$273	\$2,302	\$4,109	\$4,255
All Other Receipts	\$632	\$788	\$1,118	\$1,015	\$2,337	\$816	\$1,046	\$912
Transfer-in: Police State Aid	\$1,026	\$1,026	\$1,035	\$1,120	\$999	\$1,056	\$1,279	\$1,481
Total Receipts and Transfers-in	\$120,706	\$120,088	\$127,046	\$130,210	\$124,505	\$132,089	\$140,481	\$146,340

Game and Fish Fund Expenditures

The DNR spent \$141.6 million from the GFF in FY25. Figure 6 and Table 2 show spending by expenditure type.

Figure 6. Game and Fish Fund Expenditures by Type for Fiscal Year 2025 (in thousands)

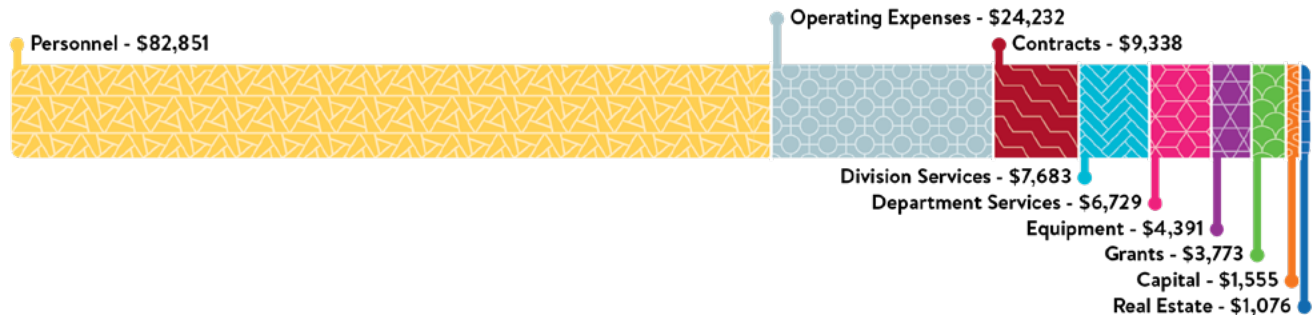


Chart Note:

- “Department Services” includes costs for leadership (Commissioner’s Office and Regional Operations), Shared Services (Human Resources, Management Resources, Facilities, Office of Management and Budget Services, and Office of Communications and Outreach), mailroom, and Minnesota IT Services (MNIT) services (computer and technology support).
- “Division Services” are the divisions’ administrative support costs such as division management and fiscal services.

Table 2: Game and Fish Fund Expenditures by Type and Year, Fiscal Years (in thousands)

Expenditure Type	2018	2019	2020	2021	2022	2023	2024	2025
Capital	\$144	\$2,233	\$896	\$3,621	\$890	\$2,714	\$1,026	\$1,555
Contracts	\$5,756	\$7,422	\$7,185	\$17,179	\$9,048	\$10,015	\$9,699	\$9,338
Department Services	\$9,274	\$9,531	\$9,455	\$9,903	\$9,737	\$10,781	\$7,497	\$6,729
Division Services	\$5,653	\$5,889	\$5,998	\$6,062	\$6,067	\$6,630	\$7,049	\$7,683
Equipment	\$900	\$3,744	\$1,172	\$846	\$1,690	\$5,655	\$2,406	\$4,391
Grants	\$1,633	\$1,672	\$1,350	\$1,054	\$1,518	\$2,100	\$3,162	\$3,773
Operating Expenses	\$19,647	\$23,381	\$19,034	\$12,455	\$14,814	\$18,526	\$22,473	\$24,232
Personnel	\$61,867	\$63,909	\$64,624	\$62,514	\$72,157	\$74,061	\$77,973	\$82,851
Real Estate	\$1,235	\$1,230	\$1,262	\$1,242	\$861	\$1,090	\$904	\$1,076
Agency Total Expenditures	\$106,110	\$119,012	\$110,976	\$114,875	\$116,783	\$131,572	\$132,189	\$141,628

GFF Overall Analysis

The GFF balance at the end of FY25 was \$108.4 million. Three accounts make up the largest part of the GFF: the Game and Fish Operations Account (2200, \$51.2 million balance), the Heritage Enhancement Account (2209, \$16.3 million balance), and the Lifetime Fish and Wildlife Trust Fund (2210, \$25.5 million balance). A more detailed treatment of all fifteen accounts comes later in the report as well as in the appendices.

The following are key trends that impact the fund's major revenues:

- Hunting license revenues in FY25 were comparable to FY24. Hunting participation has remained steady since FY22, but we are projecting an average annual decline of 2 percent in hunting license revenues each year through FY29.
- Fishing license revenue in FY25 increased by approximately \$3.5 million compared to FY24. The increase was due to good fishing conditions throughout the year. Fishing license revenue is projected to decrease by 9 percent in FY26 and then 1.5 percent yearly through FY29. The larger 9 percent decrease in FY26 is due to projected revenues retreating back to more historic levels after the favorable conditions in FY25 caused higher than expected revenues.
- FY25 federal reimbursement for the Wildlife Restoration Act increased by \$2.9 million due to a higher federal apportionment and increased spending on eligible activities. However, projections show an average year over year decrease of 7 percent through FY29. The recent increased apportionments have created an opportunity to improve the health of the GFF and make additional investments in game and fish conservation by capturing federal matching dollars deposited into the GFF.
- Sport Fish Restoration Act federal reimbursement revenues increased by \$1.7 million in FY25 but are projected to decrease by 10 percent in FY26 and then remain steady through FY29.
- Lottery-in-lieu revenues deposited into the Heritage Enhancement Account within the GFF decreased by \$2.7 million in part due to a portion of the annual revenues being dedicated for the Lawns to Legumes project beginning in FY25. Trends through FY29 show a 4 percent increase in revenues to the fund in FY26 and then remaining steady.
- The balance in the Lifetime License account increased by \$2.4 million in FY25. Lifetime licenses allow Minnesotans to buy a fishing license that is valid for an entire lifetime and “activate” that license each fishing or hunting season based on the holder’s anticipated use. Lifetime license revenue deposited into the Lifetime License Account (which is an interest-earning fund) will continue to grow and become a larger part of

the total GFF balance because lifetime license sales continue to exceed annual activations. When people want to hunt or fish in any given year, they “activate” their license and the DNR moves the related revenue from the Lifetime License Account into the GFF Operations Account. Lifetime license sales are projected to exceed annual activations throughout the forecast horizon.

- The FY26 expenditure amounts for the Game and Fish Operations Account (2200), the Deer Management Account (2202), the Heritage Enhancement Account (2209) and the Peace Officer Training Account (2212) reflect a total of \$8.2 million dollars of carry forward from FY25 under the authority granted in Minnesota Laws of 2025, Chapter 39, Article 1, Section 44. This authority allowed state agencies to carry forward dollars that by law would otherwise have cancelled at the end of the FY24-25 biennium into the FY26-27 biennium. The carry-forward authority was intended to help state agencies counter the cost of inflation in FY26-27. Carry forward in the GFF will be used to help address the rising cost of operations in game and fish related programming, consistent with the parameters of the GFF and all other funding designations.

The Accounts within the Game and Fish Fund

The GFF consists of 15 separate accounts — each designated in state law for a specific purpose. See the table below for more detailed information about each account. The following sections provide an overview of the GFF as a whole and then details about each account, including:

- Creation and Purpose of the Account,
- Sources and Uses of the Funds,
- Description of Revenues,
- Financial Review,
- Account Analysis, and
- Example Fund Uses, which are illustrative descriptions (and not necessarily a complete list) of the ways the DNR uses the account to generate the program outputs described in earlier sections of this report.

Table 3: Accounts in the Game and Fish Fund

Account Name	Sources and Uses of the Account Funding
Game and Fish Operations Account (2200)	- Revenues include licenses and permits issued, all income from state lands acquired by purchase or gift for game or fish purposes, fines and forfeited bail, sales of contraband, wild animals and other property under the control of the division, fees from advanced education courses for hunters and trappers, reimbursements of expenditures by the account, contributions to the account, and federal aid reimbursements. (Minnesota Statute 97A.055) - Funds pay for game and fish activities and related activities. Fund uses are restricted by the federal aid in the Wildlife Restoration Act and the federal aid in the Fish Restoration Act. (Minnesota Statute 97A.057)
Deer and Bear Management Account (2201)	- Revenues include \$1 from deer, bear and supersports license fees. - Funds pay deer and bear management programs, including the computerized licensing system. (Minnesota Statute 97A.075, Subd. 1c)
Emergency Deer Feeding and Wild Cervidae Health Management Account (2201)	- Revenues include \$.50 from deer and super sports license fees. - Funds pay for emergency deer feeding and wild cervidae health management. (Minnesota Statute 97A.075, Subd. 1d)
Deer Management Account (2202)	- Revenues include \$16 from deer (\$2 youth) and super sports license fees. - Funds pay for deer habitat improvement or deer management programs. (Minnesota Statute 97A.075, Subd. 1b)
Waterfowl Habitat Improvement Account (2203)	- Revenues include 90 percent of the revenue from the Minnesota migratory waterfowl stamps. - Funds pay for development of wetlands and lakes in the state and designated waterfowl management lakes for maximum migratory waterfowl production including habitat evaluation, the construction of dikes, water control structures and impoundments, nest cover, rough fish barriers, acquisition of sites and facilities necessary for development and management of existing migratory waterfowl habitat and the designation of waters. (M.S. 97A.075, Subd. 2)
Trout and Salmon Account (2204)	- Revenues include 90 percent of the revenue from trout and salmon stamps. - Funds pay for the development, restoration, maintenance, improvement, protection, and preservation of habitat for trout and salmon in trout streams and lakes, including, but not limited to, evaluating habitat; stabilizing eroding stream banks; adding fish cover; modifying stream channels; managing vegetation to protect, shade, or reduce runoff on stream banks; purchasing equipment to accomplish these tasks; rearing trout and salmon, including utility and service costs associated with coldwater hatchery buildings and systems; stocking trout and salmon in streams and lakes, including Lake Superior; monitoring and evaluating stocked trout and salmon; acquiring easements and fee titles along trout waters; identifying easement and fee title areas along trout waters; researching; and implementing special management projects on trout streams, trout lakes, and Lake Superior and portions of its tributaries. (Minnesota Statute 97A.075, Subd. 3)

Table 3. Continued...

Account Name	Sources and Uses of the Account Funding
Pheasant Habitat Improvement Account (2205)	- Revenues include 90 percent of the revenue from pheasant stamps. - Funds pay for the development, restoration, and maintenance of suitable habitat for ringnecked pheasants on public and private land including the establishment of nesting cover, winter cover, and reliable food sources; reimbursement of landowners for setting aside lands for pheasant habitat; reimbursement of expenditures to provide pheasant habitat on public and private land; promotion of pheasant habitat development and maintenance, including promotion and evaluation of government farm program benefits for pheasant habitat; and the acquisition of lands suitable for pheasant habitat management and public hunting. (Minnesota Statute 97A.075, Subd. 4)
Wild Rice Management Account (2206)	- Revenues from the sale of wild rice licenses. - Funds shall be used for management of designated public waters to improve natural wild rice production. (Minnesota Statute 84.0911)
Wildlife Acquisition Account (2207)	- Revenues from the small game surcharge. - Funds are used for acquisition and development of wildlife lands, and maintenance of the lands, in accordance with appropriations made by the Legislature. (Minnesota Statute 97A.071)
Wild Turkey Management Account (2208)	- Revenues include \$4.50 from each turkey license sold, except youth licenses. - Funds pay for the development, restoration, and maintenance of suitable habitat for wild turkeys on public and private land including forest stand improvement and establishment of nesting cover, winter roost area, and reliable food sources; acquisitions of, or easements on, critical wild turkey habitat; reimbursement of expenditures to provide wild turkey habitat on public and private land; trapping and transplantation of wild turkeys; and the promotion of turkey habitat development and maintenance, population surveys and monitoring, and research. (Minnesota Statute 97A.075, Subd. 5)
Heritage Enhancement Account (2209)	- Revenues include lottery payments in lieu of sales tax on lottery tickets. - Funds are only for activities that improve, enhance, or protect fish and wildlife resources, including conservation, restoration, and enhancement of land, water, and other natural resources of the state. (Minnesota Statute 297A.94)
Lifetime Fish and Wildlife Trust Fund Account (2210)	- Revenues are from lifetime license sales. - Funds are used to transfer from the Lifetime Fish and Wildlife Trust Fund (2210) to the GFF an amount equal to the amount that would otherwise have been collected from annual license fees for each lifetime license. (Minnesota Statute 97A.4742)
Walleye Stamp Account (2211)	- Revenues are from walleye stamps sales. - Funds may pay only for stocking walleyes purchased from the private sector in waters of the state. (Minnesota Statute 97A.075, Subd. 6)
Peace Officer Training Account (2212)	- Revenue from a portion of the surcharges assessed to criminal and traffic offenders. - Funds may only be spent for peace officer training for staff of the DNR who are licensed to enforce game and fish laws. (Minnesota Statute 97A.052)
Wolf Management and Monitoring Account (2213)	- Revenues include 50 cents from each deer and super sports license. - Funds are only for wolf management, research, damage control, enforcement and education. (Minnesota Statute 97A.075, Subd. 7b)

Game and Fish Operations Account – Fund 2200

Creation and Purpose of the Account

The Game and Fish Operations Account is the largest account within the GFF, representing 74 percent of FY25 GFF expenditures. All money received under the game and fish laws and all income from state lands acquired by purchase or gift for game or fish purposes are deposited into the Game and Fish Operations Account, except for certain revenues legally dedicated to the other accounts within the GFF. The Game and Fish Operations Account supports core game and fish activities such as lake and creel surveys, habitat research and other habitat protection activities, outreach and education programs, and natural resources law enforcement activities. The Heritage Enhancement Account and other dedicated accounts are often used together with this account.

Sources and Uses of the Funds

The major sources of revenue for the Game and Fish Operations Account (2200) are hunting and fishing licenses; license issuing fees; federal reimbursements for hunting (Wildlife Restoration Act) and fishing and recreational boating access (Sport Fish Restoration Act) activities; sale of natural resources (timber sales, leases, mining, etc. from lands acquired with Game and Fish Fund dollars); fines, forfeits, and restitution; occupational permits; non-occupational permits; police state aid; and interest income (Table 3).

Money accruing to the state from fees charged for hunting and angling licenses are not used for any purpose other than game and fish activities and related activities under the administration of the commissioner.

Description of Revenues

- **Fishing licenses** – Includes fishing and spearing licenses, recreational turtle, and fishing contests.
- **Hunting licenses** – Including deer, bear, elk, small game, furbearer and trapping licenses.
- **Sports licenses** – Includes sports and super-sports licenses. Allows certain types of hunting and fishing with one license.
- **Sport Fish Restoration Act** – Federal reimbursement for 75 percent of allowable fishing and recreational boating access-related expenses up to federal apportionment amount.
- **Wildlife Restoration Act** – Federal reimbursement for 75 percent of allowable wildlife expenses up to federal apportionment amount.
- **License issuing and application fees** – Electronic license system license issuing fees and fees for hunting applications.
- **Hunting surcharge** – Surcharge on non-resident hunting licenses and surcharge on bonus deer licenses.
- **Fishing surcharge** – Surcharge on non-resident fishing licenses.
- **Sale and lease of natural resources** – Lease of lands, easements, timber sales, mineral revenues, sale of fish eggs, etc.
- **Fines, forfeits and restitution** – Receipts due to law enforcement actions.
- **Occupational permits** – Commercial hunting and fishing licenses.
- **Non-occupational** – Hunter education, safety training and aeration permits.
- **Investment income** – Monthly interest paid on balance in fund.
- **Other** – Refunds from prior periods, reimbursement of excess agency direct charges, cash over/short, credit card fees, credit rebates and miscellaneous revenue.
- **Transfers of police state aid** – Distribution from MMB of insurance premium taxes to cover part of the enforcement officer's pension costs.

Financial Review

Table 4: Game and Fish Operations Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$41,762,778
Prior year adjustment	\$2,667,453
Receipts	Amount
Fishing Licenses	\$30,544,324
Hunting Licenses	\$14,560,962
Sports and Super-Sports Licenses	\$4,936,678
Sport Fish Restoration Act (Dingell-Johnson)	\$14,529,088
Wildlife Restoration Act (Pittman-Robertson)	\$36,091,041
License Issuing Fees	\$3,323,327
Fishing Surcharge	\$1,209,500
Hunting Surcharge	\$242,691
Sales of Natural Resources	\$408,066
Fines, Forfeits, and Restitution	\$526,350
Application Fees	\$83,833
Occupational Permits	\$323,878
Non-occupational Fees	\$184,629
Investment Income (Interest)	\$3,902,673
Other	\$83,932
Transfers-in (Police State Aid & Transfers from Federal Funds)	\$1,480,942
Total Revenues and Transfers-in	\$112,431,914
Expenditures by Appropriation	Amount
Fish and Wildlife Management	\$63,096,952
Enforcement	\$30,139,263
License Center	\$3,733,068
Ecological & Water Resources	\$2,730,715
Parks and Trails, Water Access	\$1,557,157
Emergency Disease Response	\$1,743,590
Lands & Minerals	\$351,500
Safety Training and Hunter Education Fees	\$107,409
Ice Safety Program	\$0
Subtotal: Programmatic Expenditures	\$103,459,655
Statewide Indirect Costs	\$644,470
Transfers-out (FMIA, Invasive Species, Venison Donation, and Walk-in-Access)	\$1,589,712
Total Expenditures and Transfers-out	\$105,693,836
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$51,168,309
Net change for FY2025	\$9,405,530

Account Analysis

The GFF Operations Account ended FY25 with a higher fund balance (\$51.2 million) than the prior year of FY24 (\$41.8 million) mainly due to increased revenue (Figure 7). FY25 revenues and transfers in were higher than FY24 by approximately \$8.6 million. FY25 expenditures were higher than FY24 by approximately \$5.3 million.

The expenditure amount for FY26 reflects approximately \$5.4 million of carry-forward dollars from FY25 under the authority granted in Minnesota Laws of 2025, Chapter 39, Article 1, Section 44. More detail about this authority can be found in the “GFF Overall Analysis” section of this report.

As discussed earlier in the GFF Overall Analysis, hunting revenue held steady relative to FY24, while fishing license revenue in FY25 increased by approximately \$3.4 million compared to FY24. The good conditions for ice fishing in the winter of 2024-2025 and for the fishing opener in the spring contributed to the increase in fishing license revenue. Hunting, fishing, and sports licenses are all forecasted to decrease slightly each year based on current hunting and fishing license trends described in the “GFF Overall Analysis” section above.

Wildlife Restoration Act revenue increased in FY25 but is expected to decrease by an average of 7 percent year over year through FY29 as the total apportionment which allows for the 75 percent match is projected to decrease as well. The apportionment is determined by excise taxes on firearms, ammunition and archery purchases. This decrease in federal monies contribute to leaving the GFF with a projected balance of \$16.4 million in FY29.

Figure 7. Game and Fish Operations Account Financial Summary FY12 to FY29

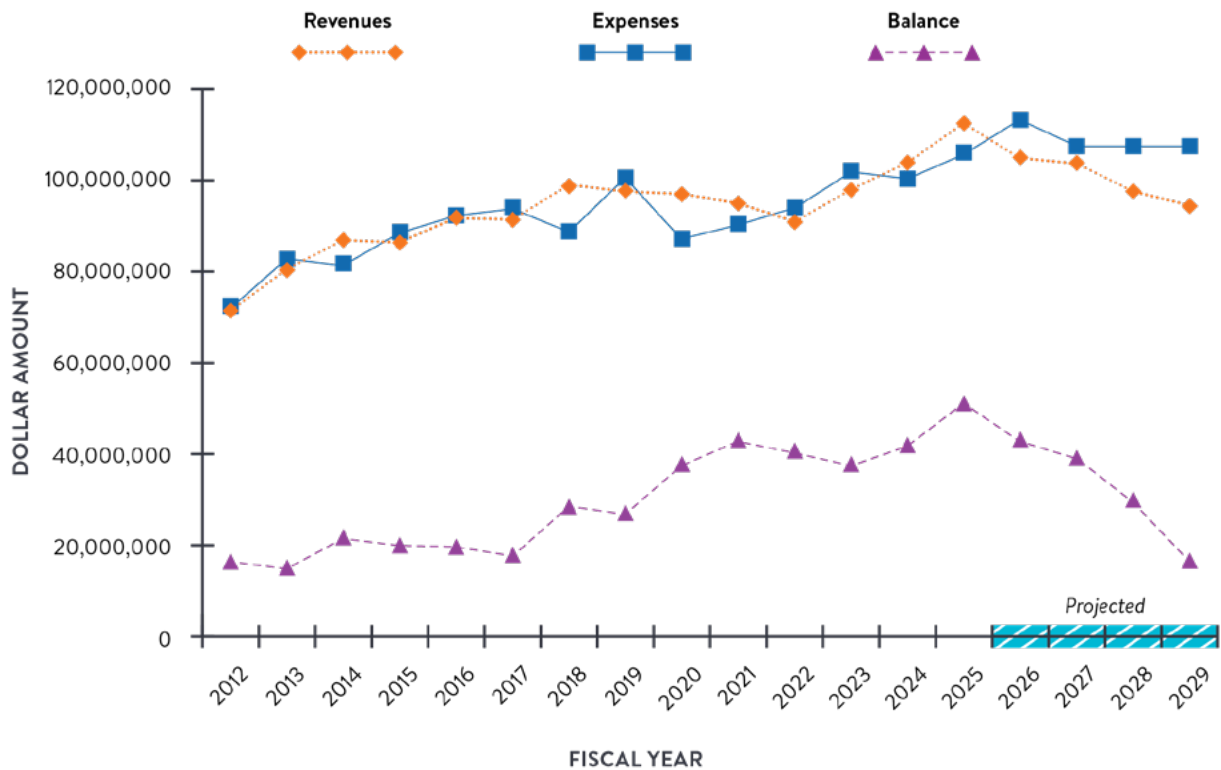


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The example activities listed below may involve more than one fund and is not comprehensive.

This is a primary account in support of fish and wildlife activities. The Heritage Enhancement Account or other dedicated accounts are often used together with this account.

- Conducted fish, wildlife, habitat and social science research.
- Continued multiple long-standing surveys such as the August Roadside Survey for pheasants.
- Restored and enhanced habitat using tools such as prescribed fire, conservation grazing, wetland drawdown, and tree thinning and release.
- Conducted outreach and education programs, and carried out enforcement activities.
- Funded facility management, staff salaries, and vehicle use for fish and wildlife activities.
- Provided maintenance and rehabilitation of fishing piers and developed shore fishing areas.
- Supported critical information technology that supports fish and wildlife work including the Land Record System and Electronic License System.
- Supported fish production, repairs and improvements at fish hatcheries across the state.
- Supported outreach and logistics for the yearly fishing, deer, and pheasant openers.
- Conducted firearm and hunter safety, bow hunter education, and advanced hunter education programs. Provided secondary funding support for recreational boating access, includes acquisition related costs, supplies such a concrete boat ramp planks and docks, and design, engineering and construction costs to improve stormwater management, aquatic invasive species prevention areas, and accessibility.



Deer and Bear Management Account – Fund 2201

Purpose of the Account

This account is for deer and bear management.

Sources and Uses of the Funds

One dollar from each annual deer, bear, super-sports license, and one dollar annually from the Lifetime Fish and Wildlife Trust Fund (2210), established in section Minnesota Statute 97A.4742, for each license issued under section Minnesota Statute 97A.473, Subd. 4, shall be credited to the Deer and Bear Management Account (2201) (Minnesota Statute 97A.075, Subd. 1c).

By statute, money in the account can only be used for deer and bear management programs, including a computerized licensing system.

Financial Review

Table 5: Deer and Bear Management Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,216,780
Prior year adjustment	\$156
Receipts	Amount
Hunting License	\$605,471
License Issuing Fees	\$48,399
Total Revenues and Transfers in	\$653,870
Expenditures by Appropriation	Amount
Wildlife Management	\$437,798
License Center	\$51,000
Total Expenditures and Transfers-out	\$488,798
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,382,008
Net change for FY2025	\$165,228

Account Analysis

The Deer and Bear Management Account ended FY25 with a slightly higher fund balance (\$1.4 million) than in FY24 (\$1.2 million) due to revenues being greater than expenditures (See Table 5 and Figure 8). The DNR will make slightly higher investments in this program over the next few years to deliver results to Minnesota while still maintaining an account balance healthy enough to handle any unpredicted needs in deer or bear management.

Figure 8. Deer and Bear Management Account Financial Summary FY12 to FY29

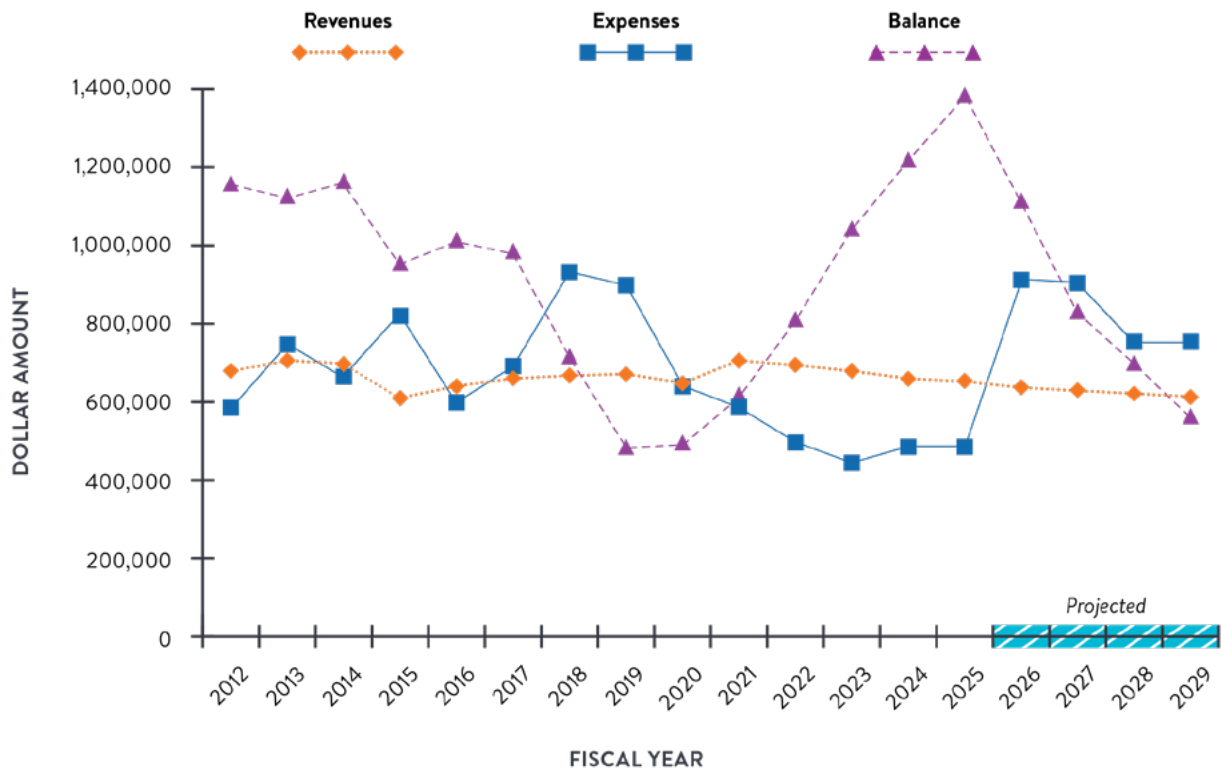


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY2026-2029 represent projected expenditures.

Example Account Uses:

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund as they relate to the management of a single species, in this case black bear. The list of activities is not comprehensive.

- Continued long-term monitoring of bear population dynamics via hunter-submitted tooth samples and statistical population modeling.
- Continued monitoring of bear reproduction of collared bears. These bears are observed from birth to age of first reproduction. This account funded flights, fleet, collars, and supplies for summer trapping and winter denning fieldwork.
- Provided technical assistance to staff, the public, and the media on how to secure attractants, reduce human-bear conflict, and co-exist with bears as part of the BearWise program.
- Generated information needed for bear habitat, season and population management recommendations.

Emergency Deer Feeding and Wild Cervidae Health Management Account — Fund 2201

Purpose of the Account

This account is for emergency deer feeding and wild cervidae health management.

Sources and Uses of the Funds

Fifty cents from each deer and super-sports license are credited to the Emergency Deer Feeding and Wild Cervidae Health Management Account (2201) (Minnesota Statute 97A.075, Subd. 1d). These funds are used to support surveillance, monitoring and research of health issues that pertain to Minnesota deer, elk, and moose. From broad surveillance programs such as CWD sampling to individual cases investigations of sick moose or elk, staff collected biological samples and tested for several diseases and parasites that can impact these populations.

By statute, money in the account can only be used for:

- Emergency deer feeding and wild cervidae health management. Funds are available until expended. When the unencumbered balance in the appropriation for emergency deer feeding and wild cervidae health management exceeds \$2.5 million at the end of a fiscal year, the unencumbered balance exceeding \$2.5 million is canceled and available for deer and bear management programs and computerized licensing.

Financial Review

Table 6: Emergency Deer Feeding and Wild Cervidae Health Management Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,678,245
Prior year adjustment	\$51,138
Receipts	Amount
Hunting License	\$322,566
Total Revenues and Transfers in	\$322,566
Expenditures by Appropriation	Amount
Wildlife Management	\$82,051
Total Expenditures and Transfers-out	\$82,051
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,969,898
Net change for FY2025	\$291,653

Account Analysis

The Emergency Deer Feeding and Wild Cervidae Health Management Account ended FY25 with a slightly higher fund balance (\$2 million) than in FY24 (\$1.7 million) due to revenues outpacing expenditures. The DNR seeks to maintain a reserve balance in the Emergency Deer Feeding and Wild Cervidae Health Management Account to ensure the ability to address emergency cervid disease outbreaks.

Figure 9. Emergency Deer Feeding and Wild Cervidae Health Management Account Financial Summary FY12 to FY29

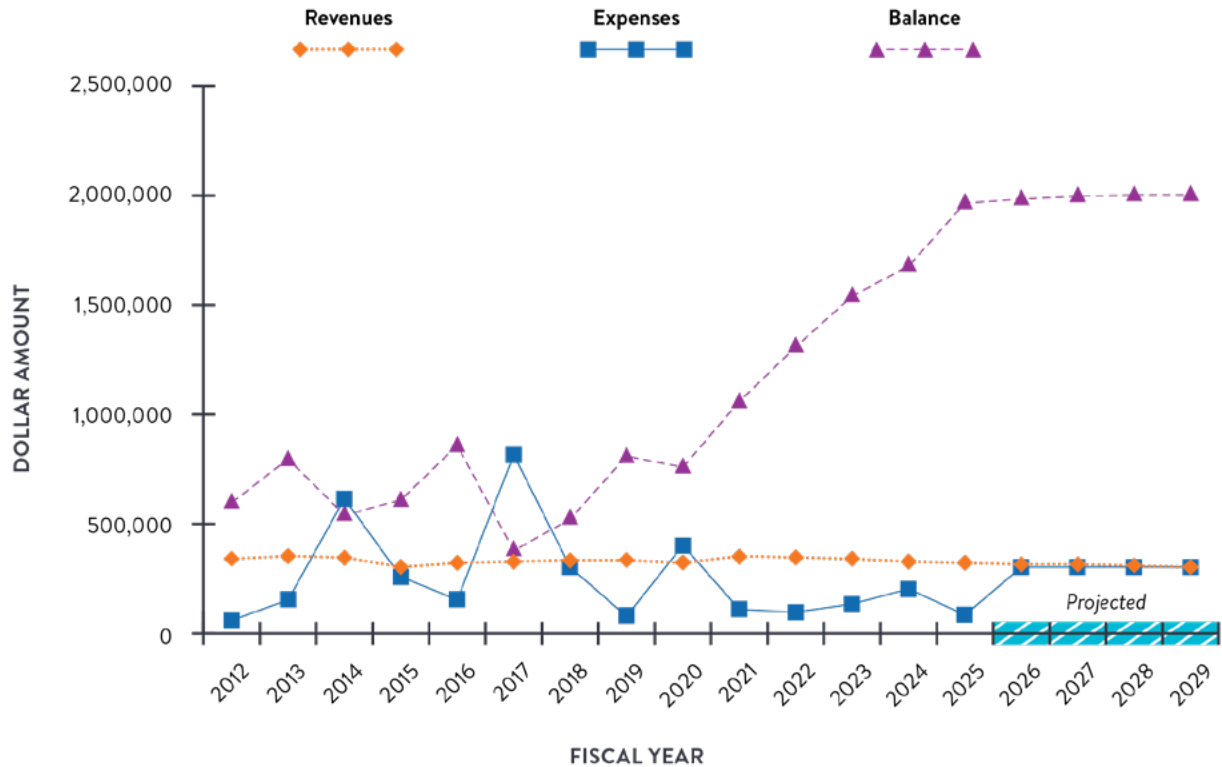


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR’s activities involve multiple funds. The below examples may involve more than one fund. The list of activities is not comprehensive.

- Responded to reports of sick or dead wild deer, elk, and moose statewide.
- Performed diagnostic analysis and surveillance for CWD from hunter-harvested elk and deer.
- Provided veterinary diagnostic lab expenses for diseases and parasites in wild deer, elk, and moose. This included testing for epizootic hemorrhagic disease, blue tongue virus, and *P. tenuis* (brain worm).
- Supported a health and genetics project to investigate the relatedness of white-tailed deer in relation to CWD management and culling activities.

Deer Management Account — Fund 2202

Purpose of the Account

This account is for habitat improvement and deer management programs.

Sources and Uses of the Funds

The amounts of \$16 from each adult annual deer and super-sports license, \$2 from each youth annual license, \$16 from each adult annual license and \$2 from each youth annual license from the Lifetime Fish and Wildlife Trust Fund (2210), established in section Minnesota Statute 97A.4742, for each license issued under section Minnesota Statute 97A.473, Subd. 4, shall be credited to the Deer Management Account (2202). (Minnesota Statute 97A.075, Subd. 1b).

By statute, money in the account can only be used for deer habitat improvement or deer management programs.

Financial Review

Table 7: Deer Management Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$2,583,177
Prior year adjustment	\$0
Receipts	Amount
Hunting License	\$8,063,630
Refunds of Prior Year Expenditure	\$0
Total Revenues and Transfers-in	\$8,063,630
Expenditures by Appropriation	Amount
FAW Statewide Indirect Costs	\$160,303
Wildlife Management (Direct Appropriation)	\$8,554,585
Total Expenditures and Transfers-out	\$8,714,888
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,931,919
Net change for FY2025	(\$651,258)

Account Analysis

The Deer Management Account ended FY25 with a lower fund balance (\$1.9 million) than in FY24 (\$2.6 million) due to expenditures exceeding revenue. The increased FY19 revenues and expenditures in the graph below relate to an increased allocation of deer license revenue to this account per a statutory change. This change did not increase funding for deer management, as there was a corresponding reduction to the Game and Fish Operations Fund Account (2200) in FY19. Based on current trends, the DNR anticipates that revenues will resume a downward trend caused by slowing hunting license sales. The DNR will make necessary expenditure adjustments in future years to ensure the balance of the account remains positive.

The expenditure amount for FY26 reflects approximately \$35,000 of carry-forward dollars from FY25 under the authority granted in Minnesota Laws of 2025, Chapter 39, Article 1, Section 44. More detail about this authority can be found in the “GFF Overall Analysis” section of this report.

Figure 10. Deer Management Account Financial Summary FY12 to FY29

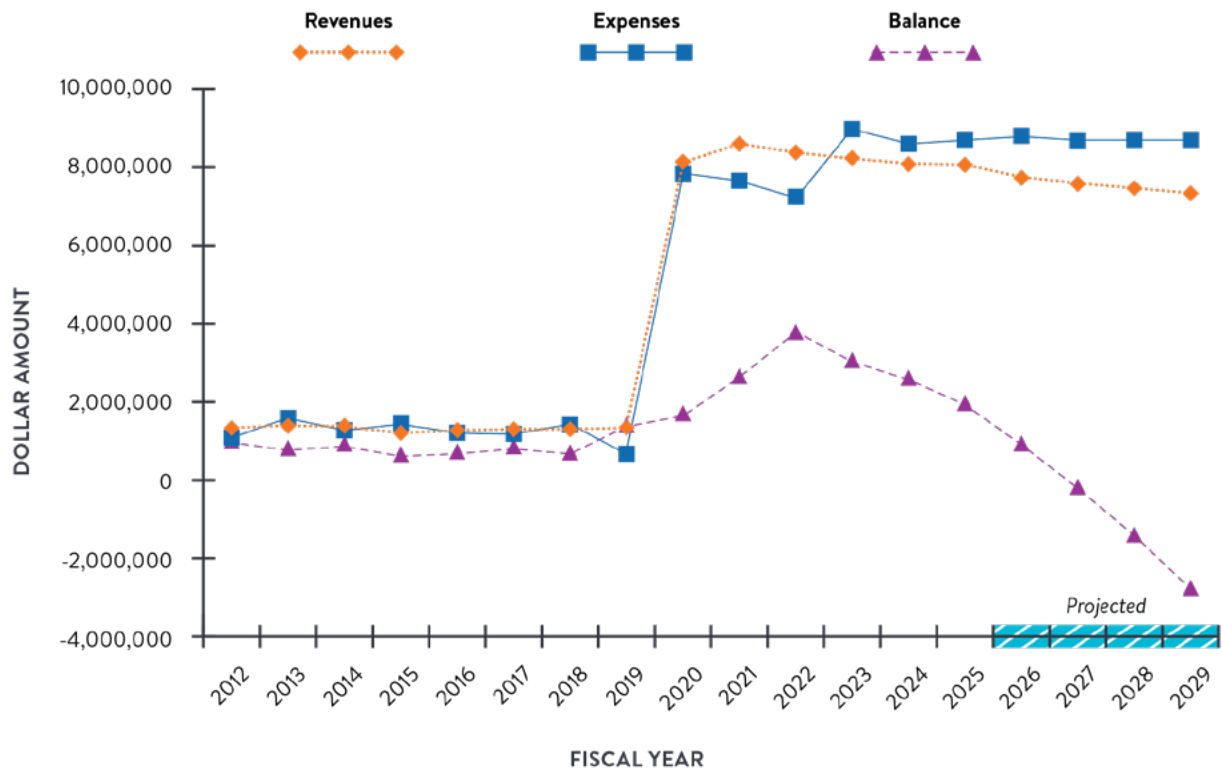


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses:

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Developed and implemented annual deer season recommendations and regulations, including the provision of special hunt opportunities to address local deer management needs or to increase hunting access and opportunities through mentored and assisted hunts.
- Provided materials and technical guidance to and developed cooperative wildlife damage management agreements with landowners in response to deer depredation.
- In consultation with the Deer Advisory Committee and biologists from Tribal Nations in Minnesota, completed public comment on the midpoint review for the White-tailed Deer Management Plan and developed recommendations for deer management priorities in 2025-2029.

Waterfowl Habitat Improvement Account — Fund 2203

Purpose of the Account

This account is for the improvement of waterfowl habitat and management of waterfowl populations.

Sources and Uses of the Funds

Ninety percent of the revenue from the Minnesota migratory waterfowl stamps must be credited to the Waterfowl Habitat Improvement Account (2203) and is appropriated to the DNR (Minnesota Statute 97A.075, Subd. 2). Currently, the waterfowl stamp is \$7.50 (Minnesota Statute 97A.475, Subd. 5).

Per statute, money in the account can only be used for:

1. Development of wetlands and lakes in the state and designated waterfowl management lakes for maximum migratory waterfowl production including habitat evaluation, the construction of dikes, water control structures and impoundments, nest cover, rough fish barriers, acquisition of sites and facilities necessary for development and management of existing migratory waterfowl habitat and the designation of waters under section Minnesota Statute 97A.101. In addition to the expenditure items listed above, this category includes costs for related coordination and operational support.
2. Management of migratory waterfowl; examples of migratory waterfowl management expenditures include public information, census and surveys, special hunt management, and related coordination and operational support.
3. Development, restoration, maintenance, or preservation of migratory waterfowl habitat; examples of expenditures in this category include wetland maintenance, wetland restoration, food plot development, planting nesting cover, prescribed burns, and related coordination and operational support.
4. Acquisition of and access to structure sites.
5. Promotion of waterfowl habitat development and maintenance, including promotion and evaluation of government farm program benefits for waterfowl habitat.
6. Money in the account cannot be used for costs unless they are directly related to a specific parcel of land or body of water under, (1), (3), (4), or (5), or to specific management activities under (2).

Financial Review

Table 8: Waterfowl Habitat Improvement Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,314,460
Prior year adjustment	\$13,445
Receipts	Amount
Waterfowl Stamp	\$552,185
Total Revenues and Transfers-in	\$552,185
Expenditures by Appropriation	Amount
Wildlife Management	\$603,119
Total Expenditures and Transfers-out	\$603,119
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,276,971
Net change for FY2025	(\$37,489)

Account Analysis

The Waterfowl Habitat Improvement Account ended FY25 with a comparable fund balance (\$1.3 million) to FY24 (\$1.3 million) due to expenditures and revenue remaining consistent. Project spending has not kept pace with revenues and resulted in a steadily growing balance. The DNR is committed to increasing investments in waterfowl which will decrease the account balance to a healthier long-term level.

Figure 11. Waterfowl Habitat Improvement Account Financial Summary FY12 to FY29

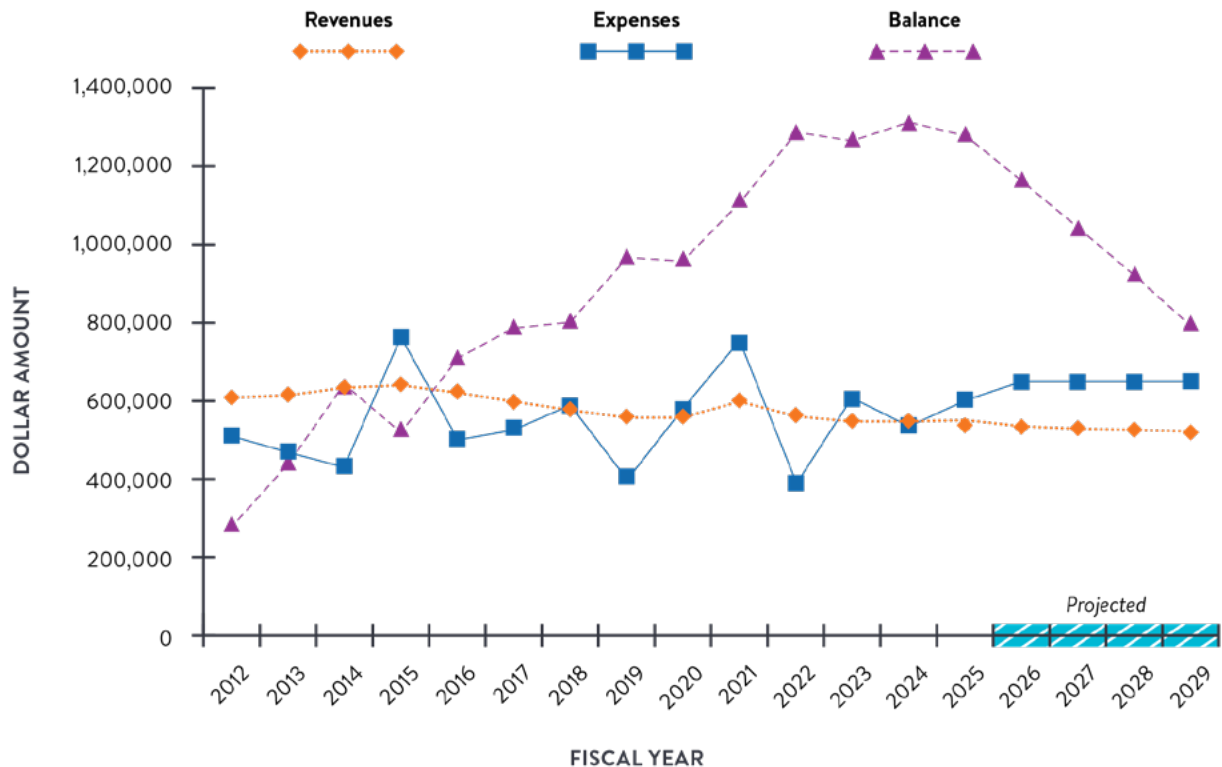


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY2029. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Continued a multi-year study on wood duck nest and habitat selection, breeding and brood success in north-central Minnesota. This study is being used to create a population model for the Laurentian mixed forest and northern portions of wood duck breeding range.

Trout and Salmon Account — Fund 2204

Purpose of the Account

This account is for the improvement of trout and salmon streams and lakes.

Sources and Uses of the Funds

Ninety percent of the revenue from trout and salmon stamps must be credited to the Trout and Salmon Account (2204) (Minnesota Statute 97A.075, Subd. 3). Currently, the trout and salmon stamp costs \$10. (Minnesota Statute 97A.475, Subd. 10).

By statute, money in the account can only be used for:

1. The development, restoration, maintenance, improvement, protection, and preservation of habitat for trout and salmon in trout streams and lakes, including, but not limited to, evaluating habitat; stabilizing eroding stream banks; adding fish cover; modifying stream channels; managing vegetation to protect, shade, or reduce runoff on stream banks; and purchasing equipment to accomplish these tasks;
2. Rearing trout and salmon, including utility and service costs associated with cold-water hatchery buildings and systems; stocking trout and salmon in streams and lakes, including Lake Superior; and monitoring and evaluating stocked trout and salmon;
3. Acquiring easements and fee titles along trout waters;
4. Identifying easement and fee title areas along trout waters; and
5. Researching and conducting special management projects on trout streams, trout lakes, and Lake Superior and portions of its tributaries.

Money in the account cannot be used for:

1. Costs unless they are directly related to a specific parcel of land or body of water, to specific fish rearing activities;
2. Costs associated with supplies and equipment to implement trout and salmon management activities.

Financial Review

Table 9: Trout and Salmon Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,556,037
Prior year adjustment	\$240
Receipts	Amount
Trout Stamp	\$1,153,202
Total Revenues and Transfers-in	\$1,153,202
Expenditures by Appropriation	Amount
Fish Management	\$1,370,569
Total Expenditures and Transfers-out	\$1,370,569
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,338,911
Net change for FY2025	(\$217,127)

Account Analysis

The Trout and Salmon Account ended FY25 with a slightly lower fund balance (\$1.3 million) than in FY24 (\$1.6 million) due to increased expenditures coupled with consistent revenue. Trout and salmon stamp sales have stabilized following record sales in FY20 due to increased outdoor recreation during the COVID-19 pandemic. Sales in following years have receded from these record levels but remain higher than sales prior to the pandemic. Expanded trout angling opportunities in southeast Minnesota streams may also be supporting stamp sales.

The DNR has increased annual trout and salmon stamp expenditures with the goal of making more investments for Minnesota with available dollars. As a result of these investments for habitat improvements and complete trout stream easement acquisitions, the fund balance is expected to decrease in the projected years as expenditures outpace revenues.

Figure 12. Trout and Salmon Account Financial Summary FY12 to FY29

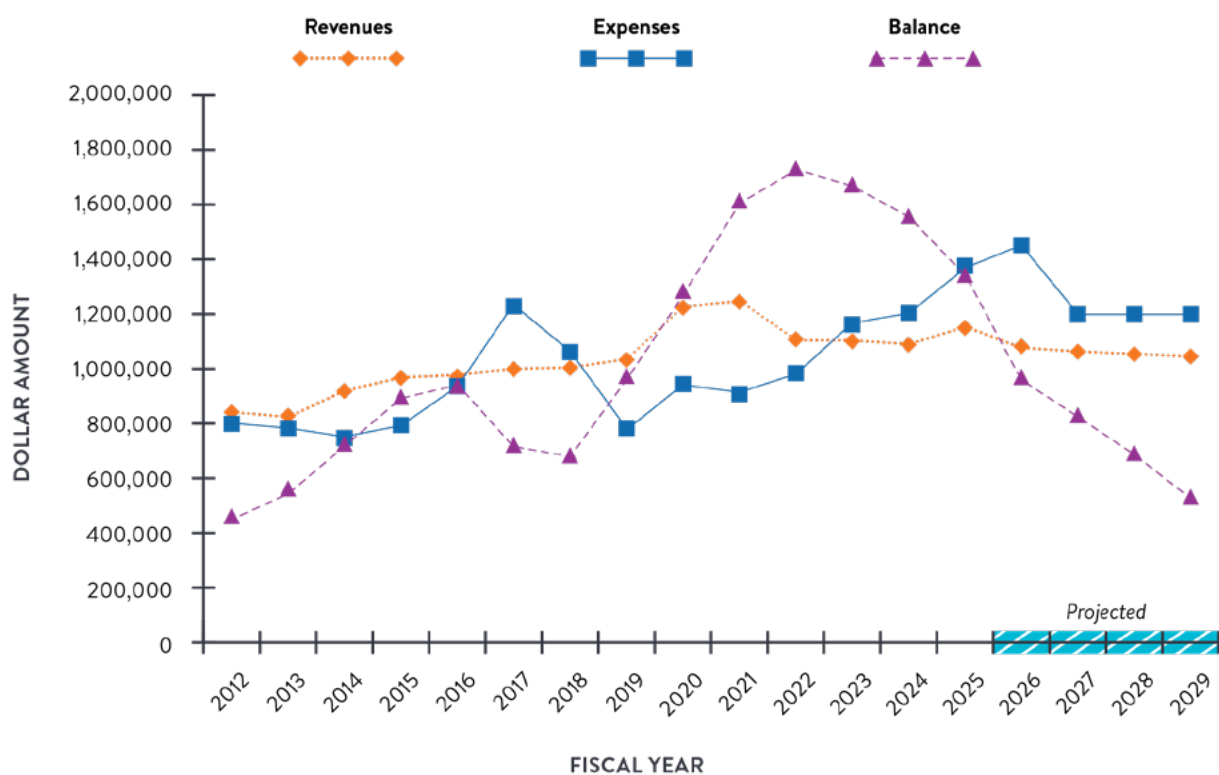


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Produced more than one million trout to improve and create fishing opportunities in a multitude of lakes and streams across the state. Trout production is funded by a combination of Trout and Salmon Stamp and Game and Fish Operations Account resources.
- Completed habitat enhancement projects on more than 12 cold water streams benefitting more than 80 stream miles.
- Secured eight trout stream easements, totaling 4.3 miles of shoreline and 79 riparian acres.

Pheasant Habitat Improvement Account – Fund 2205

Purpose of the Account

This account is for pheasant habitat improvement.

Sources and Uses of the Funds

Ninety percent of the revenue from pheasant stamps is deposited in the Pheasant Habitat Improvement Account (2205) (Minnesota Statute 97A.075, Subd. 4). The current stamp price is \$7.50 (Minnesota Statute 97A.475, Subd. 5).

By statute, money in the account can only be used for:

1. Development, restoration, and maintenance of suitable habitat for ring-necked pheasants on public and private land including the establishment of nesting cover, winter cover, and reliable food sources;
2. Reimbursement of landowners for setting aside lands for pheasant habitat;
3. Reimbursement of expenditures to provide pheasant habitat on public and private land;
4. Promotion of pheasant habitat development and maintenance, including promotion and evaluation of government farm program benefits for pheasant habitat; and
5. Acquisition of lands suitable for pheasant habitat management and public hunting

Money in the account cannot be used for:

1. Costs that are not directly related to a specific parcel of land; or
2. Any personnel costs, except those prior to July 1, 2019. Personnel can be hired to provide technical and promotional assistance for private landowners to implement conservation provisions of state and federal programs.

Financial Review

Table 10: Pheasant Habitat Improvement Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$924,817
Prior year adjustment	\$177
Receipts	Amount
Pheasant Stamp	\$516,074
Refunds from Prior Period	\$0
Total Revenues and Transfers-in	\$516,074
Expenditures by Appropriation	Amount
Wildlife Management	\$457,987
Total Expenditures and Transfers-out	\$457,987
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$983,081
Net change for FY2025	\$58,264

Account Analysis

The Pheasant Habitat Improvement Account ended FY25 with a slightly higher fund balance (\$983,000) than in FY24 (\$925,000) due to revenue exceeding expenditures. Pheasant stamps sales have been trending downward, but the decline has slowed in the last few years to a 1 percent annual decline. The DNR plans to monitor expenditures in this account as a proactive strategy to maintain a healthy fund balance.

Figure 13. Pheasant Habitat Improvement Account Financial Summary FY12 to FY29

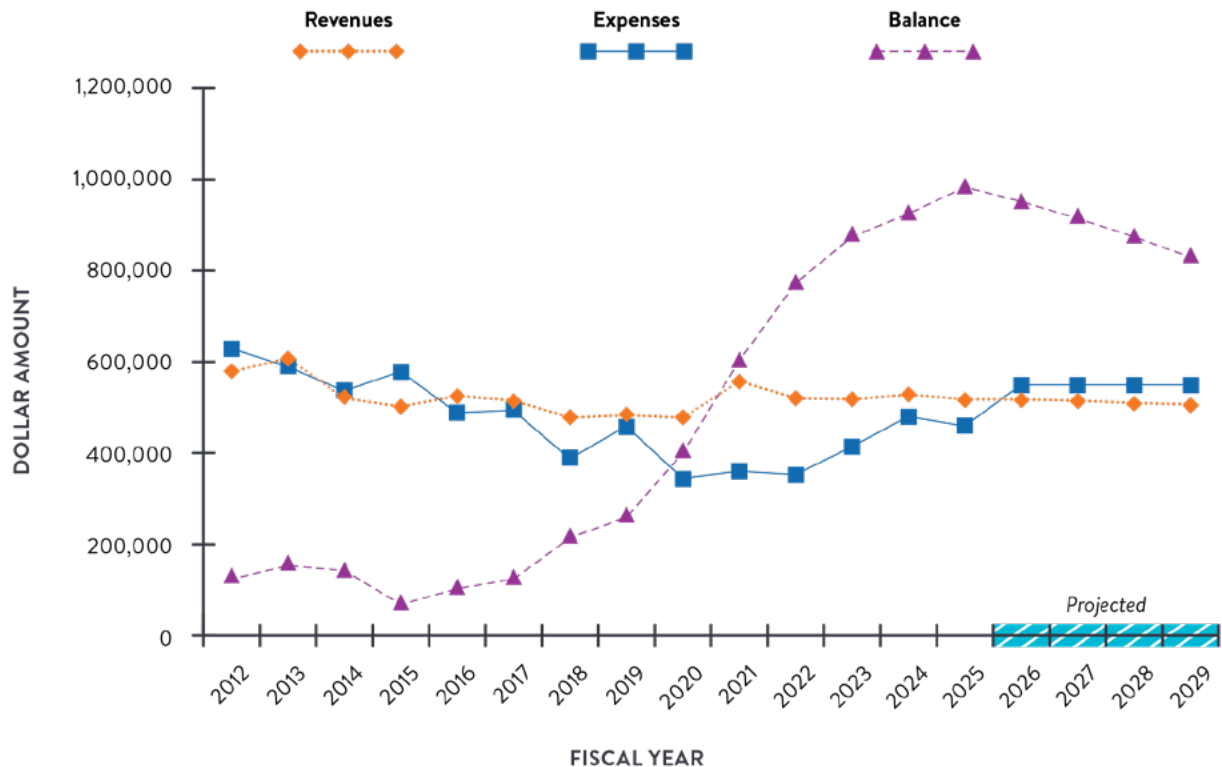


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR’s activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Conducted fieldwork including prescribed fire in grasslands, grassland restoration, invasive species control, and woody plant removal.
- Conducted the August Roadside Survey for pheasants and other farmland wildlife which help the DNR estimate populations of pheasants across southern Minnesota.
- Worked with private landowners through Soil and Water Conservation Districts to enroll agricultural lands in conservation programs and easements by supporting the state’s Farm Bill Assistance Program in three counties.

Wild Rice Management Account — Fund 2206

Purpose of the Account

This account is for wild rice management.

Sources and Uses of the Funds

Wild Rice license sales (Minnesota Statute 84.0911).

By statute, money in the account can only be used for management of designated public waters to improve natural wild rice production.

Financial Review

Table 11: Wild Rice Management Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$76,534
Prior year adjustment	\$0
Receipts	Amount
Wild Rice License	\$32,015
Total Revenues and Transfers-in	\$32,015
Expenditures by Appropriation	Amount
Wildlife Management	\$38,000
Total Expenditures	\$38,000
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$70,549
Net change for FY2025	(\$5,985)

Account Analysis

The Wild Rice Management Account ended FY25 with a slightly lower fund balance (\$71,000) than in FY24 (\$77,000) due to wild rice expenditures exceeding license revenues. Wild rice license revenues fluctuate year to year depending on both the abundance of the year’s wild rice crop and the accessibility of that crop to harvesters. The DNR targets annual expenditures at \$38,000 per year to fund wild rice lake water level management through a cooperative agreement with United States Department of Agriculture (USDA) Wildlife Services and/or private contractors.

Figure 14. Wild Rice Management Account Financial Summary FY12 to FY29

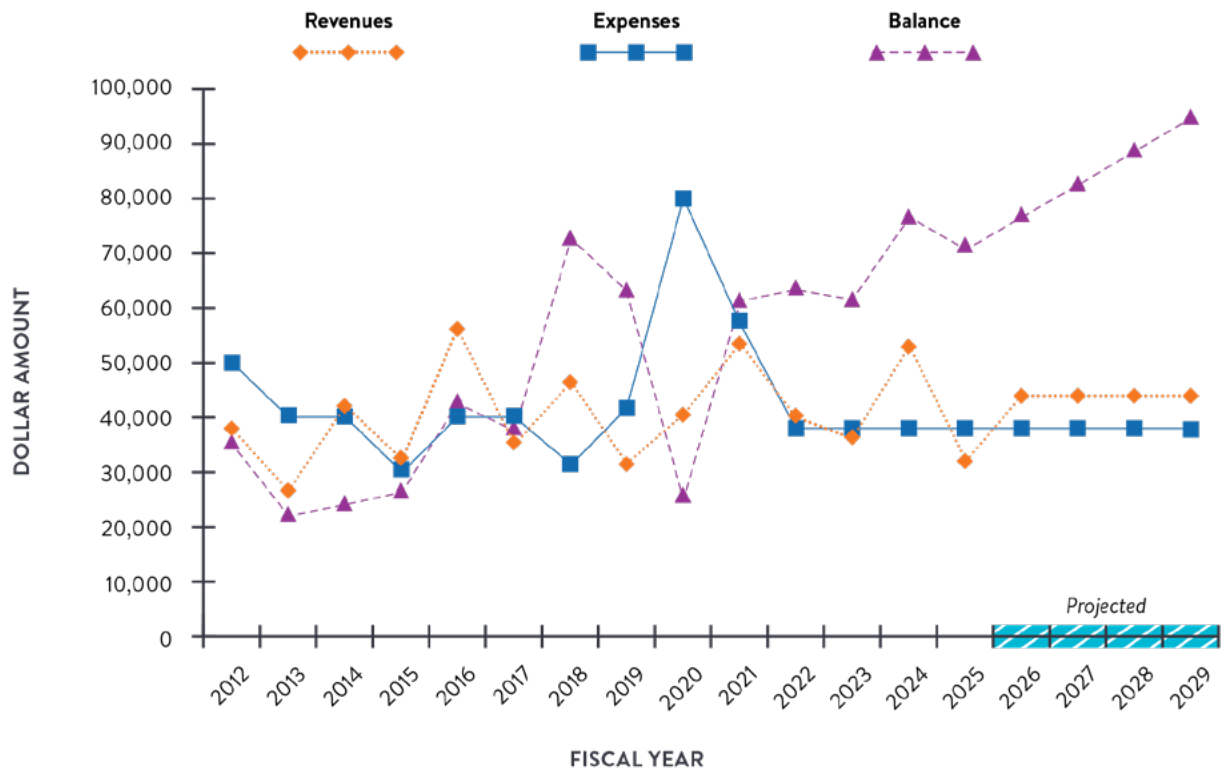


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR’s activities involve multiple funds. The below example may involve more than one fund.

- Contributed to the USDA contract to maintain free flowing outlets of wild rice lakes. Much of this work involves the removal of beaver dams. This is one of the few accounts where the “example fund uses” is comprehensive, with total funding for the USDA contract coming from Waterfowl Habitat Improvement Funds, mitigation funds, and gift funding from Ducks Unlimited

Wildlife Acquisition Account — Fund 2207

Purpose of the Account

This account is for land acquisition for the benefit of wildlife.

Sources and Uses of the Funds

Revenue from the small game surcharge and \$6.50 annually from the Lifetime Fish and Wildlife Trust Fund (2210), established in section Minnesota Statute 97A.4742, for each license issued under sections Minnesota Statute 97A.473, Subds. 3 and 5, and Minnesota Statute 97A.474, Subd. 3. (Minnesota Statute 97A.071) is credited to this account.

By statute, money in the account can only be used for:

Subd. 2a Use of Wildlife Acquisition Account (2207) money.

1. At least 50 percent must be used for land costs; and
2. The remainder can only be used for other land acquisition costs, development, and maintenance of wildlife lands, and activities under Subd. 3.

Subd. 3 Waterfowl breeding grounds in Canada.

- The Wildlife Acquisition Account (2207) can be used for developing, preserving, restoring, and maintaining waterfowl breeding grounds in Canada under agreement or contract with any nonprofit organization dedicated to the construction, maintenance, and repair of projects that are acceptable to the governmental agency having jurisdiction over the land and water affected by the projects. The commissioner can execute agreements and contracts if the commissioner determines that the use of the funds will benefit the migration of waterfowl into the state.

Financial Review

Table 12: Wildlife Acquisition Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$4,745,450
Prior year adjustment	\$77,243
Receipts	Amount
Wildlife Acquisition Surcharge	\$1,428,326
Sale of Buildings	\$0
Total Revenues and Transfers-in	\$1,428,326
Expenditures by Appropriation	Amount
Wildlife Management	\$2,158,658
Total Expenditures and Transfers-out	\$2,158,658
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$4,092,361
Net change for FY2025	(\$653,089)

Account Analysis

The Wildlife Acquisition Account ended FY25 with a lower fund balance (\$4.1 million) than in FY24 (\$4.7 million) due to expenditure increases related to land acquisitions. Expenditures will vary from year to year due to the timing of land acquisitions.

Figure 15. Wildlife Acquisition Account Financial Summary FY12 to FY29

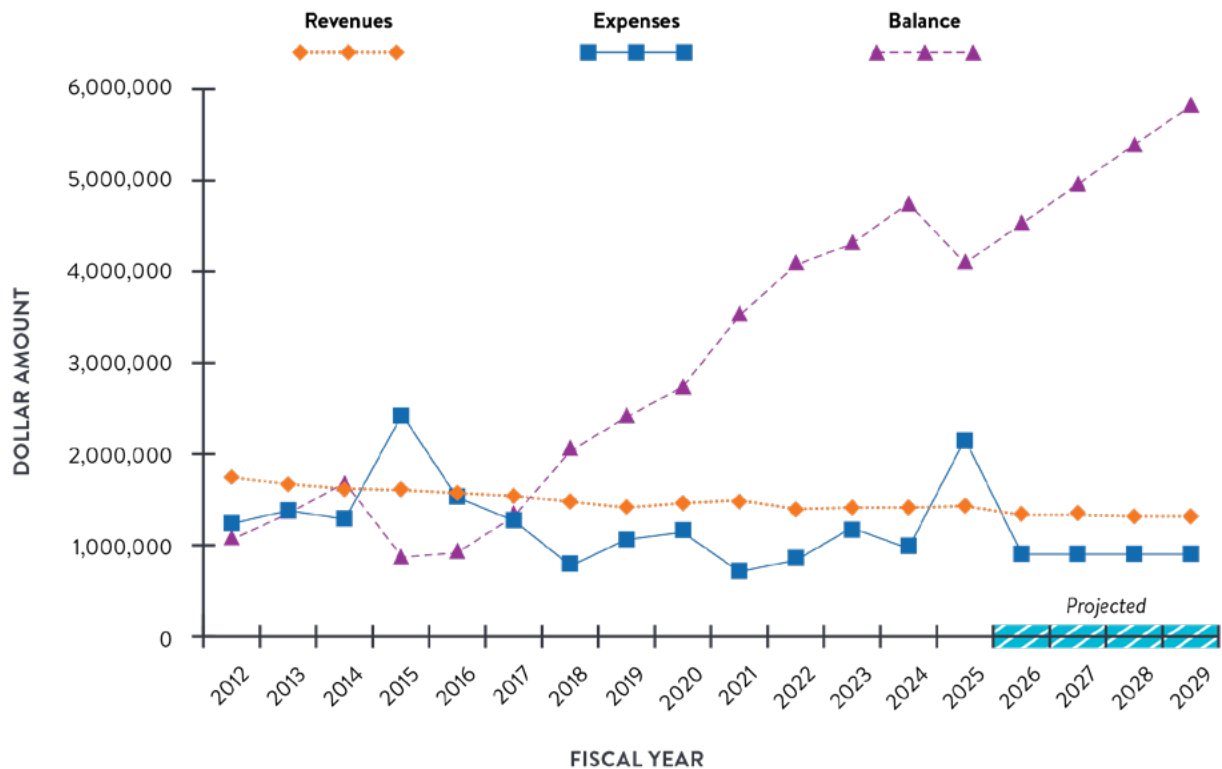


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below examples may involve more than one fund. The list of activities is not comprehensive.

- Funded land payments in part or entirely for eight WMA acquisitions totaling 751 acres and one flowage easement totaling 745 acres.
- Provided professional services to enable dozens of WMA land transactions where the land payments came from other accounts.

Wild Turkey Management Account — Fund 2208

Purpose of the Account

This account is for turkey habitat management.

Sources and Uses of the Funds

\$4.50 from each turkey license sold, except youth licenses under section Minnesota Statute 97A.475, Subd. 2, clause (4), and Subd. 3, clause (7), must be credited to the Wild Turkey Management Account (2208) (Minnesota Statute 97A.075, Subd. 5).

By statute, money in the account can only be used for:

1. Development, restoration, and maintenance of suitable habitat for wild turkeys on public and private land including forest stand improvement and establishment of nesting cover, winter roost areas, and reliable food sources;
2. Acquisitions of, or easements on, critical wild turkey habitat;
3. Reimbursement of expenditures to provide wild turkey habitat on public and private land;
4. Trapping and transplanting wild turkeys; and
5. Promotion of turkey habitat development and maintenance, population surveys and monitoring, and research.

Money in the account cannot be used for:

- Costs that are not directly related to a specific parcel of land, a specific trap and transplant project, or to specific promotional or evaluative activities, or any permanent personnel costs.

Financial Review

Table 13: Wild Turkey Management Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$839,494
Prior year adjustment	\$0
Receipts	Amount
Hunting Licenses	\$246,865
Total Revenues and Transfers-in	\$246,865
Expenditures by Appropriation	Amount
Wildlife Management	\$212,138
Total Expenditures and Transfers-out	\$212,138
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$874,221
Net change for FY2025	\$34,728

Account Analysis

The Wild Turkey Management Account ended FY25 with a higher fund balance (\$874,000) than in FY24 (\$839,000) due to license revenue exceeding expenditures. In FY20, there was a significant increase in wild turkey license sales and associated revenues. The DNR attributes this increase to changes made in eliminating the spring turkey lottery and allowing turkey hunting statewide, along with increases in outdoor participation during the COVID-19 pandemic. The DNR expect relatively stable revenue in turkey license sales over the coming years.

Figure 16. Wild Turkey Management Account Financial Summary FY12 to FY29

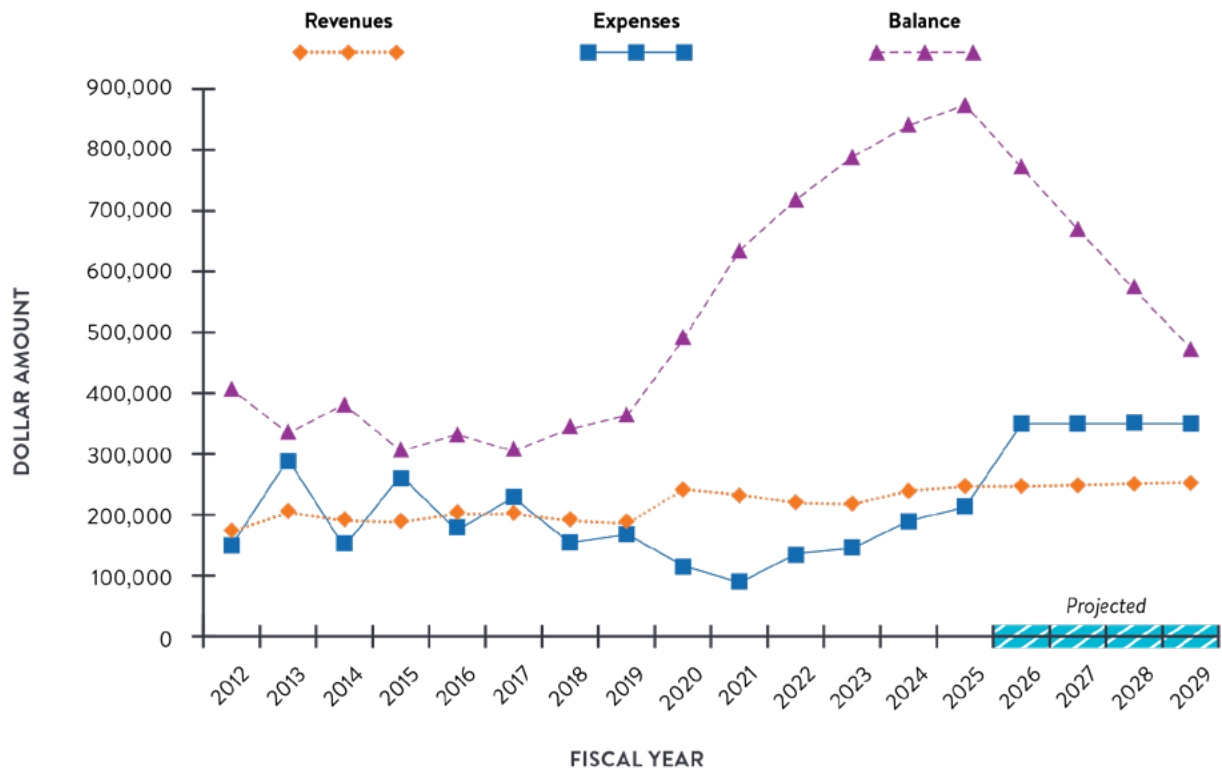


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Developed a pilot project to assess the health of wild turkeys, focused on six avian pathogens. This included providing kits to hunters for submitting samples from harvested birds and partnering with National Wild Turkey Federation on mentored and special hunts.
- Started a turkey brood survey with a citizen science approach to help develop a population model.

Heritage Enhancement Account — Fund 2209

Creation and Purpose of the Account

Minnesota's Legislature established the Heritage Enhancement Account (2209) in the GFF in 2000. This account is for enhancement and protection of fish and wildlife resources.

Sources and Uses of the Funds

Revenue in the Heritage Enhancement Account (2209) comes from the in-lieu-of-sales tax on the sale of lottery tickets. By law, 81.56 percent of the total in lieu of sales tax receipts were deposited to accounts spent for environmental and natural resource purposes. 47.5 percent of which is directed to the Heritage Enhancement Account (2209) for spending on activities that improve, enhance, or protect fish and wildlife resources, including conservation, restoration, and the enhancement of land, water, and other natural resources (Minnesota Statute 297A.94).

Financial Review

Table 14: Heritage Enhancement Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$18,410,388
Prior year adjustment	\$2,714,822
Receipts	Amount
Heritage Enhancement - Lottery-In-Lieu	\$17,876,356
Credit Agreement Rebate	\$2,836
Refund of Prior Period Expenditures	\$0
Sale of Useable Equipment	\$43,553
Agency Indirect Cost Reimbursement	\$0
Total Revenues and Transfers-in	\$17,922,745
Expenditures by Appropriation	Amount
Fish and Wildlife Management	\$11,296,202
Ecological & Water Resources	\$2,588,823
Ecological & Water Resources - Invasive Species Grants	\$2,820,000
Enforcement	\$2,912,496
Forest Management	\$1,376,221
CC Andrews Nursery	\$28,294
No Child Left Inside	\$464,022
Shooting Sports Facility Grants	\$257,426
Neonicotinoid Study	\$418,511
Investments in Fishing	\$192,323
Domestic Hogs and Fur Farms	\$259,263
Statewide Indirect Costs	\$90,217
Total Expenditures	\$22,703,796
Transfers-out	\$0
Total Expenditures & Transfers-out	\$22,703,796

Table 14. Continued...

Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$16,344,159
Net change for FY2025	(\$2,066,229)

Description of Revenues

- **Heritage Enhancement - Lottery-In-Lieu** — Receipts collected in lieu of sales tax on lottery sales – 47.5 percent of 81.56 percent of in lieu of lottery sales tax revenue must be deposited into the Heritage Enhancement Account (2209) in the GFF.
- **Credit Agreement Rebates** — Rebate received from purchasing card transactions.
- **Refund of Prior Period Expenditures** — Return of prior year payments to vendors.
- **Agency Indirect Cost Reimbursement (Regional Indirect Cost Plan)** — Reimbursement for dollars that contributed to the Regional Cost Plans at the beginning of the year and then returned to the account when they were not used.

Account Analysis

The Heritage Enhancement Account ended FY25 with a lower fund balance (\$16.3 million) than in FY24 (\$18.4 million) due to expenditures exceeding revenues. Lottery revenues vary from year to year. Minnesotans decreased purchases of lottery tickets in FY25. A law change in the 2023 legislative session increased the amount of sales tax receipts from 72.43 percent to 81.56 percent. 47.5 percent of which is directed to the Heritage Enhancement Account. A further law change dedicated a portion of that increased sales tax allocation to the “Lawns to Legumes” program at the Board of Water and Soil Resources. Expenditures are projected to remain higher than revenues in future years, resulting in a steady fund balance decline.

The expenditure amount for FY26 reflects approximately \$2.6 million dollars of carry forward from FY25 under the authority granted in Minnesota Laws of 2025, Chapter 39, Article 1, Section 44. More detail about this authority can be found in the “GFF Overall Analysis” section of this report.

Figure 17. Heritage Enhancement Account Financial Summary FY12 to FY29

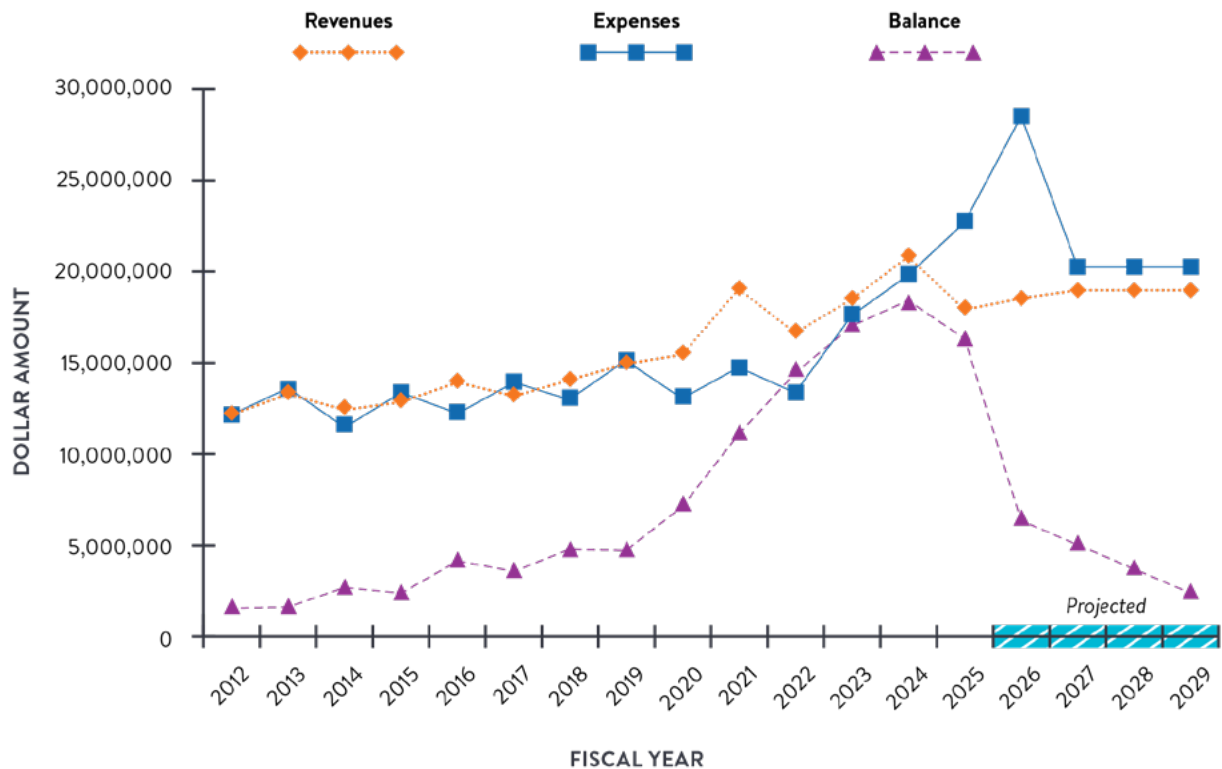


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses:

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

Like the Game and Fish Operations account, use of this account includes an emphasis on activities that restore, enhance, or protect fish and wildlife resources, as well as providing technical guidance to the public, research, evaluation, and monitoring activities. These can include:

- Lake and stream surveys to secure data necessary for the development of fish stocking and lake management plans.
- Purchasing walleye fingerlings from private producers for stocking in public lakes.
- Developing and leading Aquatic Plant Identification Workshops for 100 natural resources staff and students in Tribal, State, Federal, and County organizations
- Supplying conservation officers with necessary equipment for them to safely and effectively do their work on behalf of the people of Minnesota.
- Assisting with Ecological Classification System determinations and other questions or concerns related to forest resource habitat management and lead formal and informal training sessions about Ecological Classification Systems and forest management to a variety of audiences.
- Surveyed state forest land for terrestrial invasive species.

The Minnesota Biological Survey (MBS) systematically collects, interprets, monitors, and delivers data on plant and animal distribution as well as the ecology of native plant communities and functional landscapes. The following MBS accomplishments were made with support from the Heritage Enhancement Account.

- Conducted field surveys of previously undocumented rare species and native prairies, wetlands, and forests throughout the state.
- Entered and managed native and rare species, native plant community, and habitat data in the DNR Natural Heritage Information System and delivered this information statewide through various platforms and media.
- Provided public outreach about native and rare species and plant communities, including websites, social media, presentations at local events, state, and national conferences, and answered biodiversity questions that come to the DNR Public Information Desk.



Lifetime Fish and Wildlife Trust Fund — Fund 2210

Creation and Purpose of the Account

The Lifetime Fish and Wildlife Trust Fund (2210) account was established as a fund in the state treasury by Minnesota's Legislature in 2000 (Minnesota Statute 97A.4742).

Sources and Uses of the Funds

All money received from the issuance of lifetime angling, spearing, angling and spearing, small game hunting, deer hunting, sporting, and sporting with spearing option licenses and earnings on the fund is credited to the Lifetime Fish and Wildlife Trust Fund (2210).

Money in the Lifetime Fish and Wildlife Trust Fund (2210) is invested by the State Board of Investments (SBI) to secure the maximum return consistent with the maintenance of the perpetuity of the fund. Returns on investments of the fund are also deposited in the Lifetime Fish and Wildlife Trust Fund (2210). Each year, the DNR works with Minnesota Management and Budget (MMB) to transfer from the Lifetime Fish and Wildlife Trust Fund (2210) to the Game and Fish Operations Account (2200) the amount of funding that would otherwise have been collected from annual license fees for each lifetime license.

Financial Review

Table 15: Lifetime Fish and Wildlife Trust Fund Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$23,100,912
Prior year adjustment	\$0
Receipts	Amount
Fishing Licenses	\$1,071,407
Hunting Licenses	\$1,022,148
Sportsman Licenses	\$1,105,885
G-F Lifetime License Activations	(\$1,127,976)
ITC Interest Earnings	\$352,356
Total Revenues and Transfers-in	\$2,423,820
Expenditures by Appropriation	Amount
Total Expenditures and Transfers-out	\$0
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$25,524,733
Net change for FY2025	\$2,423,820

Description of Revenues

- **Sales of Lifetime Licenses** — Hunting, fishing, small game, and sports.
- **GFF Lifetime License Activations** — Deposit correction for total amount of activations for the license year (number of activations multiplied by current license prices). Funds are transferred from the Lifetime Fish and Wildlife Trust Fund (2210) to the Game and Fish Operations Account (2200) and revenue accounts related to those licenses.
- **ITC Interest Earnings** — Interest earning on balance not invested with SBI. Per accounting rules, SBI investment income is not reflected in the fund statement.

Account Analysis

The amount of lifetime license activation transfers out increases each year due to the growing number of lifetime license holders. The lifetime license activation costs reflect as negative revenue. The fund balance will continue to increase because of the nature of this trust account. We invest the money to receive the maximum return possible. The balance will keep increasing until the amount of the activation transfers out exceeds the number of new licenses sold, which should not happen until after the time period shown on this chart.

Figure 18. Lifetime Fish and Wildlife Trust Fund Financial Summary FY12 to FY29

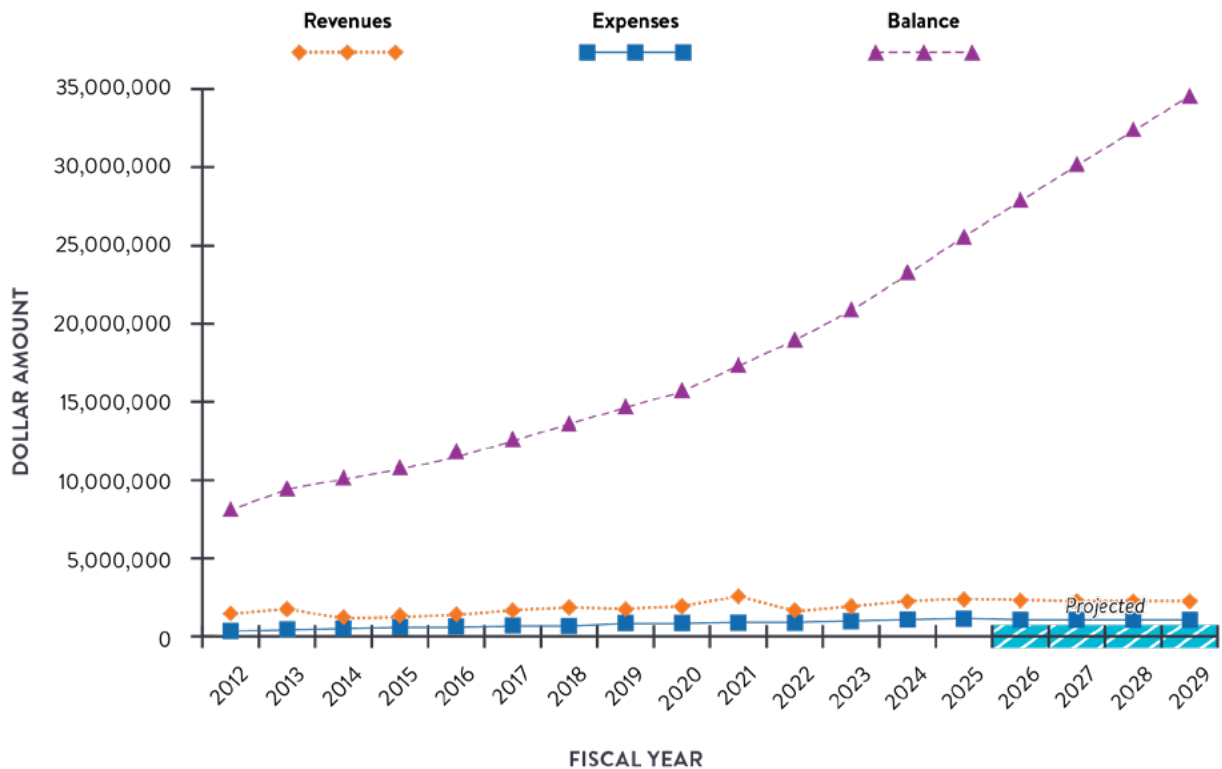


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses:

This account does not directly fund activities. See “Sources and Uses of the Funds” above for explanation.

Walleye Stamp Account — Fund 2211

Purpose of the Account

This account is for stocking walleyes purchased from the private sector in waters of the state.

Sources and Uses of the Funds

Revenue from walleye stamps must be credited to the Walleye Stamp Account (2211) and is appropriated to the commissioner only for stocking walleyes purchased from the private sector in waters of the state (Minnesota Statute 97A.075, Subd. 6).

Financial Review

Table 16: Walleye Stamp Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$216,471
Prior year adjustment	\$0
Receipts	Amount
Walleye Stamp	\$173,160
Total Revenues and Transfers-in	\$173,160
Expenditures by Appropriation	Amount
Fish and Wildlife Management	\$175,000
Total Expenditures and Transfers-out	\$175,000
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$214,631
Net change for FY2025	(\$1,840)

Account Analysis

The Walleye Stamp Account ended FY25 with a comparable fund balance (\$215,000) to FY24 (\$216,000) due to expenditures and revenue staying consistent. Walleye revenue increased during the COVID-19 pandemic and has fluctuated in recent years but is projected to decrease through FY29.

Figure 19. Walleye Stamp Account Financial Summary FY12 to FY29

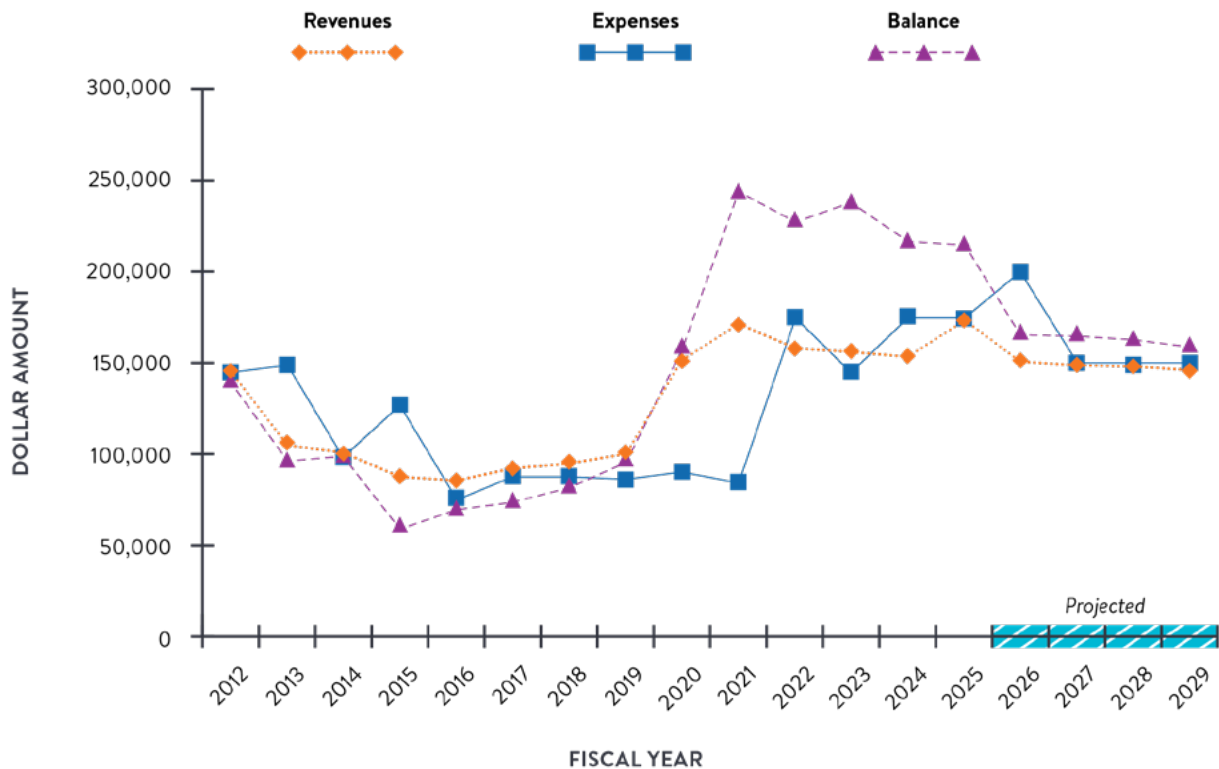


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below example may involve more than one fund.

- Purchased approximately 7,700 pounds of walleye fingerlings from private producers for stocking in public lakes.

Peace Officer Training Account – Fund 2212

Purpose of the Account

The Peace Officer Training Account (2212) was established by the Legislature in the GFF in the state treasury. Money in the Peace Officer Training Account (2212) can only be spent for peace officer training for DNR staff who are licensed under sections Minnesota Statute 626.84 to 626.863 to enforce game and fish laws, (Minnesota Statute 97A.052).

Sources and Uses of the Funds

The state assesses fines for criminal citations including but not limited to game and fish citations. Once collected, MMB distributes one percent of this revenue to this account and the remaining 99 percent to the General Fund. Most of this revenue relates to nongame and fish citations.

Money in the Peace Officer Training Account (2212) can only be spent for peace officer training for enforcement officers of the DNR.

Financial Review

Table 17: Peace Officer Training Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$17,735
Prior year adjustment	\$0
Receipts	Amount
General K/T Surcharge	\$96,420
Credit Agreement Rebate	\$207
Total Revenues and Transfers-in	\$96,626
Expenditures by Appropriation	Amount
ENF Statewide Indirect Costs	\$633
Enforcement	\$32,433
Total Expenditures and Transfers-out	\$33,066
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$81,296
Net change for FY2025	\$63,561

Account Analysis

Revenues from citations increased slightly in FY25, totaling \$96,000 and are projected to remain consistent in FY26 and beyond. While anticipated expenses (based on historic appropriation levels and legal changes in how unused balances can be used) may drive the account into deficit, the DNR is confident it can manage actual expenses so that the technical deficits shown on the chart below do not occur. The expenditure amount for FY26 reflects approximately \$157,000 of carry forward from FY25 under the authority granted in Minnesota Laws of 2025, Chapter 39, Article 1, Section 44. More detail about this authority can be found in the “GFF Overall Analysis” section of this report.

Figure 20. Peace Officer Training Account Financial Summary FY12 to FY29

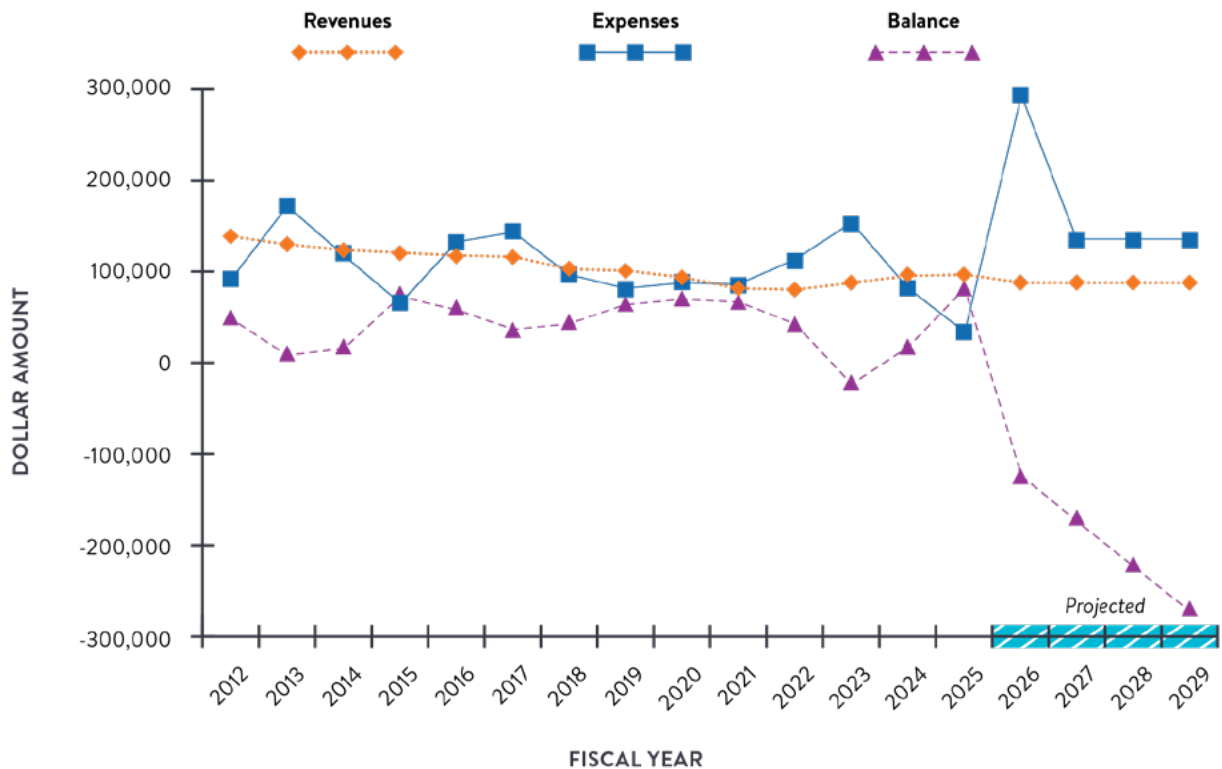


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY12-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR’s activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

- Covered costs for annual Peace Officer Standards and Training Board continuing education requirements. This includes firearms qualifications, defensive tactics, medical/first aid training, and emergency vehicle operations for approximately 190 officers/employees.

Wolf Management and Monitoring Account — Fund 2213

Purpose of the Account

The Wolf Management and Monitoring Account (2213) was established by Minnesota's Legislature in the GFF in the state treasury. Revenue from wolf licenses is credited to the Wolf Management and Monitoring Account (2213) and is appropriated to the commissioner only for wolf management, research, damage control, enforcement, and education.

Sources and Uses of the Funds

Wolf license application fees and licenses sales, and \$0.50 from each deer and super-sports license sold are credited to this account (Minnesota Statute 97A.075, Subd. 1e and 7b).

Wolf hunting and trapping seasons and associated license sales ceased when the gray wolf hunting and trapping were prohibited on December 19, 2014, due to a federal court ruling related to the wolf's recovery status in the Great Lakes region under the federal Endangered Species Act (ESA).

An amendment to Subd. 1 by Minnesota Laws 2017, chapter 93, article 2, section 70 (removal of \$.50 from deer licenses), is effective July 1 of the year following the year the wolf is delisted under the federal Endangered Species Act (ESA).

Funds are only used for:

- Wolf management, research, damage control, enforcement, and education (Minnesota Statute 97A.075, Subd. 7b)

Financial Review

Table 18: Wolf Management and Monitoring Account Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,275,144
Prior year adjustment	\$7,501
Receipts	Amount
Wolf Hunting and Trapping Licenses	\$0
Wolf Allocation	\$322,566
Total Revenues and Transfers-in	\$322,566
Expenditures by Appropriation	Amount
Fish and Wildlife Management	\$485,856
Total Expenditures and Transfers-out	\$485,856
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,119,354
Net change for FY2025	(\$155,790)

Account Analysis

The Wolf Management and Monitoring Account ended FY25 with a lower fund balance (\$1.1 million) than in FY24 (\$1.3 million) due to increased expenditures coupled with slight reduction in revenue (Figure 21). Wolf account revenues declined with the halt of wolf license application fees and license sales when the federal Endangered Species Act protections were restored per court order in December 2014. Subsequent federal actions and court rulings have occurred since 2014, however wolves in Minnesota currently are listed as threatened under the Federal Endangered Species Act. The account's current source of revenue is \$0.50 from each deer and super-sports license. Expenditures have historically been below annual revenue but increased to outpace revenues in FY24 and FY25. This trend is expected to continue into FY26 and FY27 before expenditures return to an amount comparable to revenues in FY28 and beyond.

Figure 21. Wolf Management and Monitoring Account Financial Summary FY13 to FY25

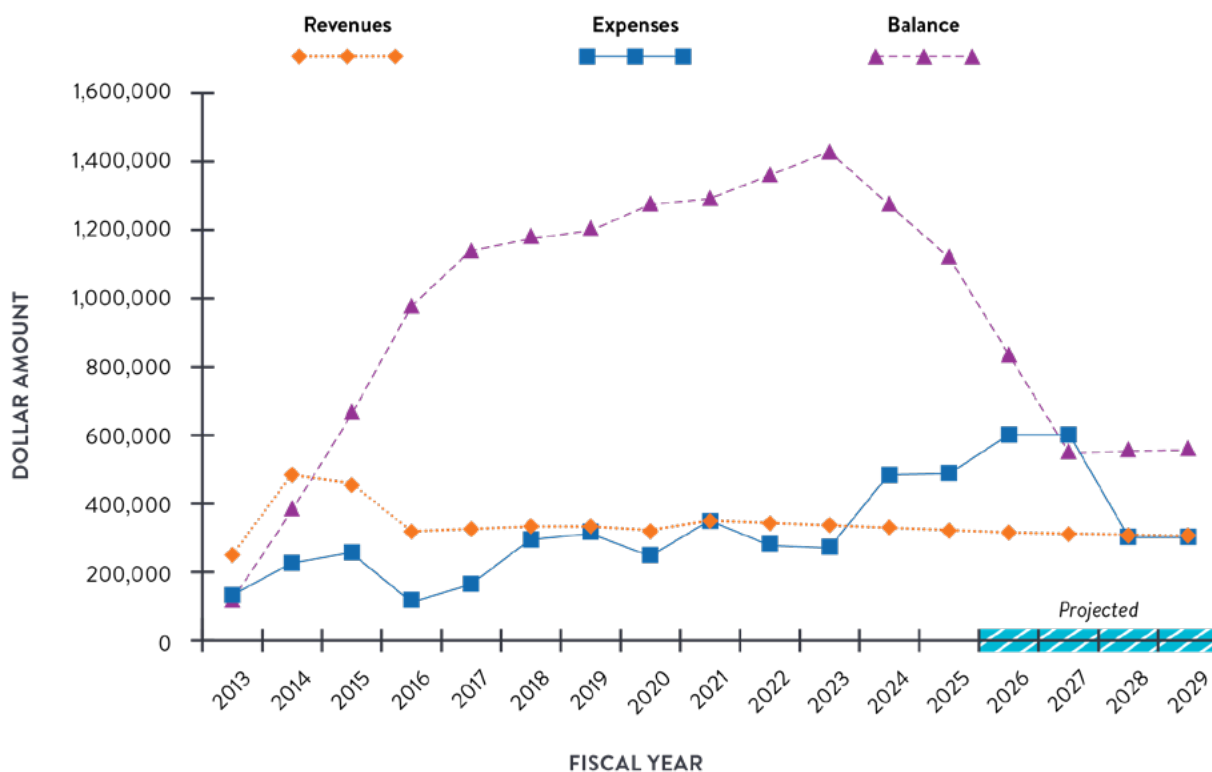


Chart Note: Expenditure projections show the level of spending authorized in law for the current biennium and carried out through FY29. Data for FY13-25 represent actual expenditures and FY26-29 represent projected expenditures.

Example Account Uses

Disclaimer: Many of the DNR's activities involve multiple funds. The below example activities may involve more than one fund. The list of activities is not comprehensive.

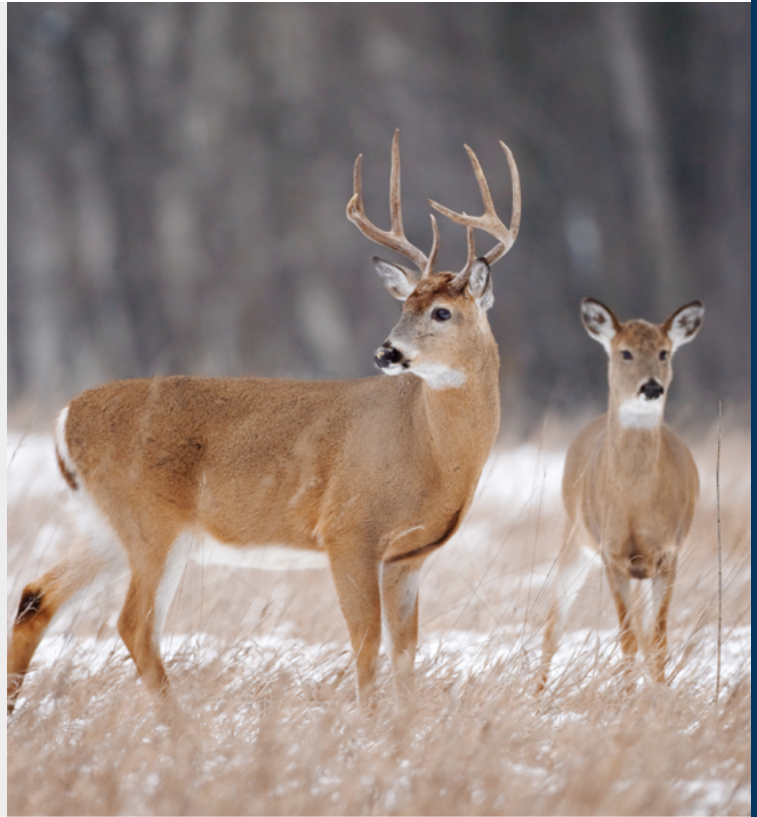
- Captured, radio-collared, and monitored approximately 20 wolves for the Minnesota wolf population estimate and to monitor wolf population trends.
- Analyzed Minnesota wolf pack and territory data from tribal, university, and agency partners for wolf population estimate.
- Contracted with USDA Wildlife Services in Minnesota to respond to wolf depredation conflicts with livestock and pets.

APPENDICES



Appendix A

Related Accounts



Appendix B

Acronym Glossary



Appendix A — Related Accounts

The following programs have tangible impacts on GFF activities, due to the coordination and collaboration that DNR staff undertake to achieve complex natural resource objectives.

Venison Donation Program

A \$1 fee on all deer bonus permits is collected and transferred out of the GFF into a special revenue fund to support this program.

This cooperative effort between the Minnesota Department of Agriculture and the DNR allows Minnesota deer hunters to donate deer carcasses to food banks, food shelves, and other programs to help people in need. This in turn provides an excellent source of protein to those in need while helping reduce local deer populations where appropriate. Donated venison is screened for lead and contaminated meat is discarded, ensuring the safety of the product donated to people in need.

Total expenditures for the program were \$125,509 in FY24, a 10 percent increase compared to FY23 and 20 percent higher than the five-year average.

Example Account Uses:

- Certified 24 meat processors to participate in the venison donation program. Certified processors accept donated deer, process them, and donate the venison. The processors are reimbursed for processing the donations. In FY25, a total of 251 deer were received through donations to participating processors, resulting in 8,973 pounds of venison donated to people in need.

Financial Review

Table 19. Venison Donation Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$457,364
Prior year adjustment	\$0
Receipts	Amount
Donations	\$0
Transfer-in from 2200	\$102,541
Total Revenues and Transfers-in	\$102,541
Expenditures by Appropriation	Amount
Programmatic Expenditures	\$0
Transfer-out to Dept. of Agriculture	\$120,000
Total Expenditures and Transfers-out	\$120,000
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$439,905
Net change for FY2025	(\$17,459)

Walk-In Access Program

This program, now in its 12th year, operates out of a special revenue account. The Walk-In Access (WIA) program received a new grant in the spring of 2020 from the Natural Resources Conservation Service, USDA for more than \$2.5 million to fund the program over the next three years. This year the program

worked from a one-year extension to that grant. The program initially received a onetime appropriation of about \$616,000 legislatively appropriated from the surcharge portion of the venison donation fund.

The program also receives support from a \$5 surcharge on all nonresident hunting licenses, and an option for small game hunters and deer hunters to donate one, three, or five dollars to support the WIA program. The WIA Program provides hunting opportunities by purchasing access to private land with high-quality wildlife cover, through a landowner agreement. Much of that land is in a set-aside program or conservation easement such as the Conservation Reserve Program (CRP), ReInvest in Minnesota, or Wetland Reserve Program/Easement. WIA is voluntary for landowners. Most landowners choose to enroll their property for three years. Enrolled lands are covered under the Minnesota recreational use laws that limit landowners' liability. Recent legislation opened these lands up to birdwatching, photography, and related activities. The DNR is still in the process of transitioning to these new activities since most contracts are for the three-year period.

Example Account Uses:

- Increased WIA program enrollments each year since its inception, despite significant acreage losses in the CRP during the same period. In recent years the program has leveled off at around 30,000 acres per year. The DNR is currently determining future funding for the program and the target acreage we would like to maintain the program in the long-term.
- The DNR also maintained and updated the WIA website and electronic map to provide additional opportunities for users to locate WIA lands.
- Continued to provide enhancements to the WIA Electronic Information System, which the DNR uses to generate landowner agreements and track WIA enrollments.
- Continued work to expand activities on WIA lands including birdwatching and nature photography. Other uses such as camping and motorized vehicles will continue to be excluded.

Financial Review

Table 20. Walk-In Access Program Financial Activity

Beginning Balance and Adjustments	Amount
FY2025 Beginning fund balance	\$1,053,524
Prior year adjustment	\$0
Receipts	Amount
Donations	\$26,576
Transfer-in from 2200	\$140,150
Total Revenues and Transfers-in	\$166,726
Expenditures by Appropriation	Amount
Operating Expenses	\$1,143
Compensation	\$0
Transfers-out	\$0
Total Expenditures and Transfers-out	\$1,143
Fund Balance and Net Change	Amount
FY2025 Ending fund balance	\$1,219,107
Net change for FY2025	\$165,583

Appendix B — Acronym Glossary

Following is a list of the acronyms used more than once in this report.

AMA	Aquatic Management Area
CWD	Chronic Wasting Disease
DNR	Department of Natural Resources
GFF	Game and Fish Fund
OHF	Outdoor Heritage Fund
SLAM	Strategic Land Asset Management
USFWS	United States Fish and Wildlife Service
WIA	Walk-In Access
WMA	Wildlife Management Area

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