Reimbursable Expenses (Effective: June 1, 2026)

This list of Expenses is not intended to be exclusive, but rather a general framework. Expenses outside of this list may be considered for reimbursement if they meet the DNR Pass-through Grants Eligible Cost Principles (link coming soon), and provided they also match the LSOHC budget category definitions and principles. Expenses may then be approved in the Original Approved Accomplishment Plan or may be approved via the regular amendment process. This may require Council approval with an explanation of how the expense is "direct to and necessary for" protection, restoration, and/or enhancement for Fish, Game, and Wildlife habitat improvements.

	Current Budget Definitions	Examples of Reimbursable Expenses	
PERSONNEL	All costs for paid staff directly associated with and necessary for the program. Staff positions can be permanent or temporary, W2 or 1099. Costs should include salary and fringe.	**Exclusions:** 1) Board Members stipends or expenses 2) Generally, salary for Executive Directors and Management Positions are excluded, however, in smaller organizations where those positions are directly working with day-to-day operations specific to the program, costs may be considered if included in the Accomplishment Plan	
CONTRACTS	Include all contracted professional or service work associated with programs that are not included in Personnel. Examples include burn crews, tree removal, scientific consultation, seeding, or other supportive services. **Note:** If MN DNR will be performing any of these services, please include them in the DNR Initial Development Plan (IDP) line item instead. Explain how much of this amount is for restoration/enhancement work.	**Site clean-up**: • Hazardous Building Materials inspection • Building removal • Asbestos removal • Hazardous clean-up • Environmental Review • Lead waste abatement • Underground storage tank removal • Well capping • Foundation removal • Fence removal • Tribal monitoring contracts as per Federal Section 106 **Acquisition - Fee Title/Easement:** • Habitat Management Plans • Contracts with SWCD, assist in acquisition • Concrete removal associated with acquisition (removal of buildings, foundation, slab, driveway, etc.) - all other concrete removal needs prior approval • Moving building • State Heritage Preservation Office contracts **R/E contracts may include:** • Prescribed burn • Prescribed grazing/goat grazing • Bud capping • Shearing • Woody stem cutting • Mulching • Vegetation/Invasive removal and/or treatment • Noxious weed removal • Tree planting • Herbicide Application/Spraying • Foliar Spraying	**R/E contracts (continued):** • Cover cropping • Smother cropping • Tillage • Thatch removal • Barb wire fence installation • Restoration of access routes and fences • Dewatering • Mobilization • Silt fence • Seeding • Seed blanket • Pipe installation • Seed mix • Boulders • Sediment removal • Ditch plugs • Site preparation • Tree removal • Drain tile removal/reroute • Dike and berm construction • Water control structure installation • Brush mowing • State Historical Preservation Office reviews or other cultural resource reviews • Earth moving • Steel weirs • Concrete/other culvert installation • Erosion control supervisor • Forester services • Mowing services • Contracts with SWCD for R/E technical assistance **Outreach Expenses *** • See "Outreach Expenses" list published by LSOHC.

FEE ACQUISITION WITH PAYMENT IN LIEU OF TAXES	The price paid for the fee interest in real property. Do not include personnel costs or other professional services fees necessary for the fee acquisition; list instead in the appropriate category.	These are properties to be conveyed to the State as WMA, SNA, AMA or other state agency **Closing costs**: Property taxes, county recording fees
FEE ACQUISITION WITHOUT PAYMENT IN LIEU OF TAXES	The price paid for the fee interest in real property. Do not include personnel costs or other professional services fees necessary for the fee acquisition; list instead in the appropriate categories.	These are properties conveyed to or purchased by: USFWS, County, City, Watershed Districts, Non-profit organizations **Closing costs**: Property taxes, county recording fees
EASEMENT ACQUISTION	The price paid for the acquisition of a permanent conservation easement on real property. Do not include personnel costs or other professional services fees necessary for the acquisition; list instead in the appropriate categories.	BWSR, DNR, and MLT **Closing costs**: county recording fees
EASEMENT STEWARDSHIP	One-time payment to perpetually fund all costs directly associated with on-going landowner relations, monitoring, and defending of permanent easements which could include legal, financial, or public education. Travel and contractual costs for stewardship should be included. This amount will be specified in your appropriation language, if awarded.	Easement stewardship is a set amount that may vary annually; it is approved in each Accomplishment Plan and varies by organization.
IN-STATE TRAVEL AND LODGING	Expenses related to travel in Minnesota directly necessary for the success of the program, including mileage, lodging, parking, meals, vehicle/equipment leases, and DNR fleet charges. Explain what portion is for leases.	**Travel expenses and lodging:** for employees ONLY of the organization Expenses should be within the limits of the Nonrepresented Employee Plan as published by MN MMB. **Includes:** • Rental car for short-term rental for state-wide travel • House rental if used for lodging and is more cost effective than hotels • Utility bills related to long-term rentals **Exclusions:** • No travel outside of MN without prior approval included in the Accomplishment Plan – consideration will be given to cost and efficiency. • No travel for conferences. • In-state travel for training that is direct to and necessary for the program – needs prior approval or must be included in the Accomplishment Plan. • Registration costs for training (see prior approval above).

PROFESSIONAL SERVICES	Costs associated with appraisals, surveys, design, engineering, and legal fees that are necessary to support the program. Do not include these costs in other line items.	**Restoration/Enhancement:** • Design and Engineering • Soil stability investigations • County drainage petition fees • Archeological survey • Rare plant survey • Geomorphic survey • Tree survey • Reference reach survey • Environment assessments • Permits related to environment assessments • Construction staking and administration • Construction supervision • Prepare maintenance plans • Site maintenance • Hourly charge/rental/lease of GPS survey equipment for design/assessment services • Hourly charge for GPS equipment • Natural heritage review • Accounting, bookkeeping, and payroll services; if the organization contracts for this and only will be reimbursed hourly rate for time spent on OHF work • Seed collection/testing • Fence installation/removal	**Acquisition - Fee Title/Easement:** • Appraisals • Legal Fees • Surveys • Project mapping – GIS services • Marketable mineral analysis • Abstract • Phase 1 Site Assessment • Mineral Reports • Administrative appraisal review • Settlement fee • Wire fee • Conservation fee • Title insurance • Title search • Title examination • Assessment search • Residue certificates **Outreach Expenses *** • See "Outreach Expenses" list published by LSOHC.
DIRECT SUPPORT SERVICES	Costs associated with support staff, communications, IT services, grant management, and procurement. Direct costs for financial/legal not part of organization staff will be captured in professional services category and not included in DSS. Dollars in this category need prior approval by DNR Grants Management	**Items not allowable include:** Fundraising, marketing, lobbying, depreciation costs, bad debt, etc.	
DNR LAND ACQUISTION COSTS	DNR costs associated with negotiator's time, title, legal fees, and appraisal reviews, that are necessary to support the land acquisition process for parcels.	This amount is calculated using a standard formula that adjusts for inflation, budget constraints, etc., and is determined annually	
CAPITAL EQUIPMENT	Purchase of machines and equipment exceeding $10,000 that have a five-year life or longer. Equipment **must** be itemized and approved as part of the accomplishment plan. Items under $10,000 in value but are capital in nature must be included in the capital equipment itemization.	**Examples of Capital Equipment:** • UTV/ATV and/or tracks for both • Air boat • Auto water pump • Water tank (slip on unit) • Helicopter spray system and computer for such • Trimble survey equipment • ATV trailer • GPS survey equipment for topographical/evaluation • Water control structure or fish barrier • Towable Biochar Burner • Boat/trailer • Canoe/kayak	

EQUIPMENT/TOOLS	Machines, tools, and implements directly related to the program, not listed under Capital Equipment. Items under the $10,000 capital equipment threshold, but are capital in nature (5+ years life or longer) such as used boats, trailers, ATVs, etc. must be listed in the Accomplishment Plan in the provided text box.	**Hand/Power tools:** • Chainsaws • Shovels • Rakes • Brush saws • Loppers • Trowels • Fencing/watering equipment • Post pounders • Tools for fixing field equipment • Laser levels • Fire hand tools • Application equipment • Spraying equipment • Burn equipment • Seed collection equipment • Seed spreaders • Drip torches • Underwater brush saws • Pumps • Safety gear (see PPE Equipment and PPE Consumables) • Attachments for machines/ATV • Backpack sprayers • Survey rods • Tripods • Trailers	**Tool parts/ maintenance:** • Gas and oil for internal combustion tools • Repairs or replacement parts • Service on existing tools prior to needing full replacement **Technical equipment**: • GPS survey equipment or rental/lease • Handheld GPS units • GPS software upgrades • Tablet/computer/iPad for field work • ATV camera • Satellite communicator • Office equipment • Training for the use of R/E software • Wetland survey equipment • GNSS receiver • Phone applications for plant ID • Maps • Dewatering equipment	**Personal Protective Equipment (designated as Equipment and Tools):** • PPE (fire) • PPE (other) • Nomex shirts • Rubber boots • Rain gear • Mosquito nets • Gloves • Forester vests • Waders • Chainsaw chaps • Tick gaiters **Other:** • Plat books • Roller drum • Forestry prisms • Pull behind seeder **Vehicle Leases:** for on-the-ground project work, intended to stay at the site and be used for work at the site – not for general program travel
SUPPLIES/MATERIALS	Items to be re-fabricated or planted like fencing, posts, riprap, seed, turf, trees, lumber, etc. The purchase of Clean Water, Land, and Legacy amendment signs from the DNR may be included in this line item. Cell phones and cell phone contract fees may be included if used by staff who work exclusively on OHF programs.	**Supplies & Materials:** • Signs and hardware for such • Legacy signs and boundary signs • Steel sign posts • Trees and tree protection materials • Tree seedlings • Seed – prairie grass and wetland • Upland planting materials • Back fill materials - dirt or other • Forestry paint • Bladder bags • Herbicide • Fencing • Rip rap, rock, gravel, and/or fill • Water control structure **Exclusions** • NO food for volunteers **Outreach Expenses *** • See "Outreach Expenses" list published by LSOHC.	**Supplies & Materials (continued):** • Flagging • Pin flags • Flagging tape • Flexterra (erosion control medium) • Concrete culverts Weed guard • Root wads • Cell phone • Boot brushes • Posts • Post clips • Shop towels • Hand sprayer • Stakes • Culverts and piping **Personal Protective Equipment (Consumables):** • Insect repellent • Sunscreen • Itch gel • Band aids	
DNR IDP	Services performed by DNR for third parties to bring land acquired in fee up to appropriate standards for inclusion in the WMA, AMA, SNA, and State Forest systems.	This is facility development: parking lots, access/approaches, fence removal and Boundary surveys. The DNR IDP amount is calculated using a DNR IDP formula that adjusts for inflation, budget constraints, etc., and is reviewed annually.		