



Outdoor Heritage Fund

Definition of Budget Terms

The following are definitions of budget terms used by the Lessard-Sams Outdoor Heritage Council and staff pertaining to allocations from the Outdoor Heritage Fund (OHF) and program management.

Personnel: All costs for paid staff directly associated with and necessary for the program. Staff positions can be permanent or temporary. Staff must be employees of the manager's organization or other entities listed in the appropriation language as receiving OHF dollars. Costs should include salary and fringe. Consultants should be listed instead under Contracts.

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 IDP line item instead. Explain how much of this amount is for restoration/enhancement work.

Fee Acquisition with Payment in Lieu of Taxes (PILT): 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.

Fee Acquisition without Payment in Lieu of Taxes (PILT): 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.

Easement Acquisition: 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.

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.

In-state Travel: Expenses related to travel in Minnesota directly necessary for the success of the program, including mileage, lodging, parking, per diem expenses, vehicle/equipment leases and DNR fleet charges. Explain what portion is for leases.

Professional Services: Costs associated with appraisals, surveys, design, engineering, title insurance and legal fees that are necessary to support the program. Do not include these costs in other line items.

Direct Support Services: Costs associated with support staff, communications, computer, grant management, procurement and financial/legal support direct to and necessary for execution of the appropriation. Describe how the rate was calculated.

DNR Land Acquisition 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. Budget \$10,000 per \$500,000 in Fee Acquisition WITH PILT budget line item.

Capital Equipment: Purchase of machines and equipment exceeding \$10,000 that has a five-year life or longer. Itemize each piece of equipment. Equipment must be approved as part of the accomplishment plan.

Equipment/Tools: Machines and implements directly related to the program, such as shovels, chainsaws, generators or pumps, not listed under Capital Equipment.

Supplies/Material: 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. Budget \$20 per sign. Cell phones and cell phone contract fees may be included if used by staff who work exclusively on OHF programs.

DNR IDP (Initial Development Plan): Services performed by DNR for third parties to bring land acquired in fee up to appropriate standards for inclusion in the Wildlife Management Area/Aquatic Management Area systems.