

LANGLADE COUNTY FORESTRY & RECREATION DEPARTMENT

2017

Report of Operations

Staff

Erik Rantala – Forest Administrator
Nathan Gilbert – Asst. Forest Administrator
Richard Dedeyne – Forester
Lucas Williams – Forester
Cody Brauner - Forester
Thomas Lazars – Park Manager
Teresa Poltrok – Administrative Assistant

Forestry and Recreation Committee

Ronald M. Nye – Chairman
Samuel Hardin
Donald Scupien
Joseph Novak III
Duff Leaver

LANGLADE COUNTY FORESTRY DEPARTMENT

REPORT OF OPERATIONS

2017

Introduction

The following narrative and financial report consists of the accomplishments of the entire Langlade County Forestry and Recreation Department staff.

It is my objective in 2018 to continue the program presently in effect and encourage County Board support to develop new initiatives. Those areas include, but are not limited to:

1. Continue to monitor all Forestry and Parks Programs and Functions to assess and improve operational efficiencies.
2. Continue the development and continue operational use of a Geographic Information System (GIS) on the Langlade County Forest.
3. Monitor the advance of invasive species into the Langlade County Forest; such as, the Gypsy Moth, Emerald Ash Borer, garlic mustard, buckthorn, and oak wilt and take steps to control these forest pests and treat infected areas.
4. Continue development of Wolf River State Trail, which will increase tourism dollars and fulfill the memorandum of understanding the county signed with the DNR.
5. Evaluate effect of increased usage of county forest roads by motorized vehicles.
6. Continue to update timber sale contract/administration and improve/simplify working relationship with loggers.
7. Continue to pursue land acquisition opportunities deemed advantageous to Langlade County.
8. Develop a long term operational plan for the Camp Lyle property.

Forest Holdings

County Forest Law – Regular Classification	128,117.41 acres
- Special Use Classification	<u>1,885.24 acres</u>
	130,002.65 acres

Langlade County ranks 7th in size out of 29 counties in the county forest system.

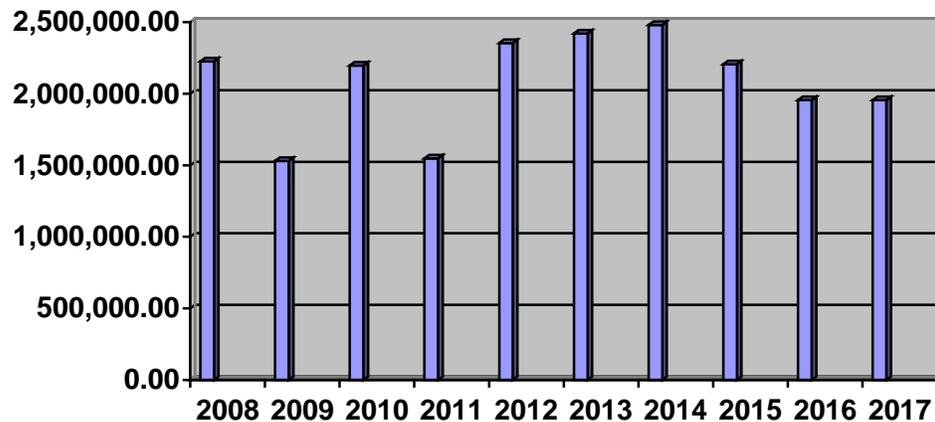
Forest Management

The county forest timber sale program was under the \$2,000,000.00 level for the second time since 2011.

The value of material cut, scaled, and actually removed from the forest totaled \$1,955,123.19 in 2017. In 2016, the value of material cut, scaled, and actually removed from the forest was \$1,954,645.24.

The following is a summary of the value of material cut, scaled, and actually removed off the Langlade County Forest for the past ten years.

Langlade County Forest – Scale Charges



2008 - \$2,225,525.54
2009 - \$1,529,827.35
2010 - \$2,197,809.10
2011 - \$1,547,089.34
2012 - \$2,354,878.26

2013 - \$2,421,128.27
2014 - \$2,480,626.59
2015 - \$2,206,170.88
2016 - \$1,954,645.24
2017 - \$1,955,123.19

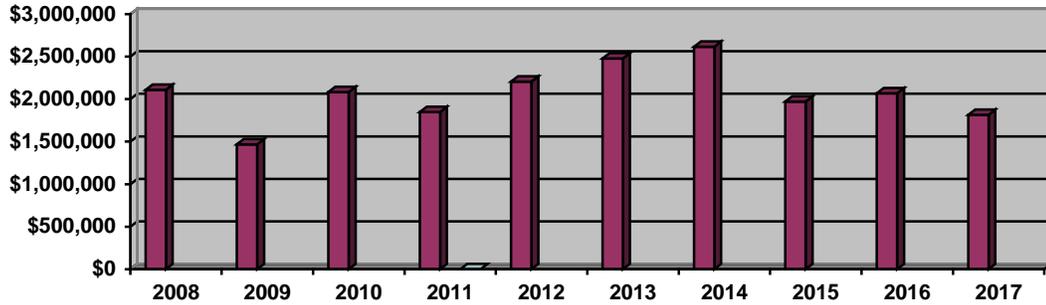
In 2017, 31,409 cords of pulpwood and 1,237,610 board feet of sawlogs were cut, scaled, and removed from the forest. This compares to 32,779 cords of pulpwood and 873,750 board feet of logs cut in 2016.

Records show that 45 of 45 sales totaling 3,300 acres were offered and successfully let during 2017. The value of these sales total \$1,894,561.10 on 91,757 tons of pulpwood, and 1,833,000 board feet of sawlogs. In 2016, the value of sales let was \$2,026,706.05.

Forest Management (cont.)

Cash collection for the year was under \$2,000,000.00. The actual total was \$1,815,709.43. The following is a summary of total stumpage cash collections off the Langlade County Forest for the past ten years.

Langlade County Forest – Cash Collections



2008 - \$2,109,536.99	2013 - \$2,477,348.36
2009 - \$1,468,809.78	2014 - \$2,615,032.08
2010 - \$2,082,910.67	2015 - \$1,970,979.10
2011 - \$1,848,348.78	2016 - \$2,067,119.12
2012 - \$2,206,001.28	2017 - \$1,815,709.43

The above figures represent the amount of money that is actually collected from contractors and includes prepayments.

The actual timber sale revenue total for 2017 was \$1,805,387.20. This amount is the actual payments applied to accounts with scale charges. Payments made on accounts without scale charges are put in a deferred revenue account and are transferred to the county's revenue as scale charges are received. The actual timber sale revenue total includes transfer payments from the deferred revenue account.

Langlade County retains 90% of the revenue produced from the timber sale program. The remaining 10% is paid to the Towns, which have County Forest located in them, on a proportional basis. The following is the amount paid out to each town for timber harvested in 2017:

Ackley	\$31,560.87	Polar	\$ 277.67
Ainsworth	\$30,984.60	Price	\$ 11,350.47
Elcho	\$20,134.22	Rolling	\$ 166.64
Evergreen	\$ 9,499.77	Summit	\$ 7,159.62
Langlade	\$ 8,711.90	Upham	\$ 32,316.78
Neva	\$ 1,216.11	Vilas	\$ 1,999.83
Parrish	\$25,160.24	Total	\$180,538.72

Markets

Markets for all forest products were rather volatile for the second year in a row in 2017. A late start and an early ending to winter due to warmer temperatures made it difficult for producers to access timber sales that required frozen ground conditions on the County Forest. The very wet summer and fall seasons also slowed timber production at times for much of the year. Even with these conditions, pulp mills maintained high inventories during most of the year, which kept delivered prices decreasing throughout 2017. Softwood pulpwood became more marketable as the year went on, with aspen and hardwood pulpwood seeing price decreases periodically throughout the year. The hardwood sawlog and bolt markets were a bit more stable for most of 2017. With the opening of the WE Energies biomass plant in Rothschild, there has been a market for biomass in recent years. With natural gas prices declining over the past couple of years, this market has become less dependable as well. The combination of these factors led to an up and down year for producers working on the Langlade County Forest.

The unpredictable nature of the wood markets and Mother Nature make it difficult for our projection of timber sale revenue from year to year. We have tried to be conservative in our revenue projection for this very reason. The paper industry is becoming more and more global, with mills consolidating or changing ownership on a large scale. New markets may be becoming the next major user of forest products. The idea of using wood to produce biofuels is of great interest to the forest industry. Factories that produce wood pellets also are popping up around the country, which will no doubt help future wood markets. However, these markets seem to be highly dependent on natural gas prices. As the price of natural gas decreases, the demand for alternative fuels and methods of heat do as well. China's increased demand in forest products is also a welcome addition to potential wood markets.

In 2017, we cut a total of 10,483 cords of aspen compared to 13,490 cords in 2016. The mixed hardwood harvest was 10,374 cords, compared to 11,036, in 2016, which is slightly lower than the combined ten-year average of 25,636 cords.

The hardwood sawlog harvest was 1,237,160 board feet, which is an increase of 364,230 from 2016. In 2016, 873,380 board feet of sawlogs were harvested. These volumes were produced on approximately 60 contracts with 35 of those being completed in 2017. There were a total of 153 timber sales under contract in 2017.

Sawlog production should continue to remain relatively constant going forward with healthy markets. Due to the management of the hardwood resource on the County Forest for decades, these lands are producing a larger, more consistent volume of high quality forest products.

Firewood

This year, 90 firewood cutting permits were issued to individuals to cut firewood for home and personal use. In 2016, 76 permits were issued. The number of permits issued has declined from 540 permits issued in 1979.

This permit is for individuals to cut up to 10 standard cords of firewood from tops and down wood on the county forest. A total of \$1,800.00 was derived from this program in 2017 and in 2016, \$1,520.00.

In 2017, 88 standard cords of eight-foot long hardwood pulp, cut off the forest, were sold as firewood for home use to our loggers and their customers. The 88 cords would normally be taken to pulp mills instead of homes for heating purposes. This shows the continued drop in residential firewood use from a point of 2,400 cords in 1986. More people are beginning to use wood pellet stoves for their heating needs, also.

Bough Permits

Eight bough permits were issued on the forest. In September 1999, the Forestry and Recreation Committee changed the bough permit fee to \$30.00 for the Langlade County taxpayers and \$60.00 for non-Langlade County taxpayers. A total of \$330.00 was derived from this program in 2017. This program is not one we promote but is available on one section of land per permit holder per season. In 2016, seven permits were issued on the forest.

Christmas Tree Permits

Three Christmas tree permits were issued on the forest in 2017. In December 2016, the Forestry and Recreation Committee established a Christmas tree permit for the Langlade County Forest. A fee of \$5.00 is charged and one tree per household is permitted.

Management Units

The forest is comprised of 203 working units or compartments. Reconnaissance/GIS data and WisFIRS, in addition to our Comprehensive Land Use Plan, are our management tools used in carrying out the activities on the forest. In 2016, stand reconnaissance was completed on 8,206 acres or 6% of the County Forest. Having accurate and current stand data ensures sustainable management and will guide management decisions and future planning activities. The Department of Natural Resources Bureau of Forestry plays an important role in assisting us with timber management on the forest.

Tree Planting/Site Preparation

The vast majority of county forest acres that are harvested rely on natural regeneration through seed, root suckers, and stump sprouts to return the site to a fully stocked condition. Tree planting does occur when natural regeneration is insufficient or while converting sites to a different timber type.

Two timber sales in the red pine timber type were harvested in 2017 that will be considered a final harvest due to the age of the stands. These stands will be site prepped and replanted in upcoming years to return these sites to productivity.

Law Enforcement

A number of citations were issued for ordinance violations on the County Forest and at Veteran's Memorial Park.

- An individual was cited for failure to obtain a firewood cutting permit.
- An individual was cited for disorderly conduct at Veteran's Memorial Park.
- Numerous illegal tree stands were confiscated from County Forest Lands and were sold on the public surplus auction website through the maintenance department.
- Numerous warnings and citations were issued by the Langlade County Sheriff's Office while conducting trail patrols on the Langlade County snowmobile trail system.

Wildlife Management

The wildlife management projects for the most part are the results of the efforts of the Department of Natural Resources Bureau of Wildlife Management; however, DNR Bureau of Forestry and our county forestry department are also involved in some of the projects.

This year approximately 117 forest openings were mowed in Parrish and Upham. The following are projects completed in 2017:

- Mowed 20 miles of hunter walking trails in Parrish and Upham as well as the ski trails and the Stevens Springs grouse management area.
- Reworked and planted forest game openings and trails.
- Maintained 30 earthen dams and managed water levels for waterfowl.

Wildlife Management (cont.)

- Langlade County forest land was divided into five units for better coordination of rotational maintenance of the 577 maintained openings (mowing vs. renovation) and cost reduction by working in a closer geographic area
- Hunter Walking Trails – Constructed approximately 1 mile of new trail to improve trail access and improve the efficiency of mowing and maintenance activities. Renovated approximately 5 miles of trails in conjunction with timber sale activity. Hunter walking trail in Steven’s Springs Area will be mowed annually.
- Mowed 65 acres of Alder to regenerate for woodcock habitat.
- Insect/Disease Concerns – Staff found more larch beetle infestations in 2017. These stands of tamarack will be evaluated for harvest with the intent of attempting to regenerate prior to advance mortality. Oak wilt continues its westward expansion from the White Lake area. Emerald Ash Borer was confirmed in Oneida County late in 2014. The northwest part of Langlade County will likely be the first to be impacted by this forest pest. Management recommendations are to reduce the ash component in stands within a 15 mile radius of known infestation. Forestry Department and DNR staff will continue to monitor and implement recommendations.

Invasive Species Management

Invasive species such as garlic mustard, buckthorn and wild parsnip have emerged as an imminent and lasting threat to the health and productivity of the Langlade County Forest, as well as the recreational opportunities that take place on these lands and associated trail systems. The Forestry Department has implemented policies and procedures both proactively and reactively to address this threat to future forest conditions.

- Garlic mustard, buckthorn and wild parsnip have spread steadily throughout the county and have become increasingly difficult to control when spread into the forest. As many populations of invasives have been found to have been introduced along forest roads and trails, these areas will continue to be the primary focus for herbicide treatment with the goal of stopping the spread into forest. This has been found to be the most cost effective approach for garlic mustard and wild parsnip.
- Previous efforts have proven successful in slowing the spread of garlic mustard, buckthorn and wild parsnip on the forest. Careful planning of road and trail maintenance activities, consideration during timber sale establishment, and herbicide and mechanical treatments have helped slow the spread or eliminate populations on the County Forest.
- Invasive Species Inventory- In 2017, a comprehensive effort to inventory for invasives was conducted on various trail systems and recreational facilities. Annual

Invasive Species Management (cont.)

monitoring/inventory will improve the Departments ability to slow the spread from these high use areas into other areas of the forest.

- 2017 Treatments-
 - Garlic Mustard- 750 acres was chemically treated. Nearly all of these acres were followed up with second treatments, both chemically and hand pulled.
 - Wild Parsnip- 12 acres chemically treated
 - Buckthorn- 135 acres chemically treated

Snowmobile Trails

The snowmobile trails were open countywide for 41 days for the 2016-2017 season. The northern trails were open 50 days. Trail inspections are accomplished by the snowmobile clubs with reports provided with every grooming. The Forestry & Recreation Department staff does some spot-checking.

In 34 years, the snowmobile program has returned \$4,442,147.14 to the trail program in Langlade County. These funds were used for trail grooming, development, and bridges. The ATV portion of the snowmobile trail aids has contributed an additional \$1,303,821.90.

All-Terrain Vehicles

In 2006, changes were made to the Snowmobile and All-Terrain Vehicle Trails Ordinance closing the ATV trails from December 1 – May 1. There was a lot of confusion when the snowmobile trails are open, as 80% of the ATV trails become snowmobile trails and then ATV's may not ride the trails when the temperature is 28° F. or higher. Also Langlade County does not maintain the ATV trails during the winter and there could be an issue of liability. Lincoln County also currently closes their ATV trails from December 1 – May 1, so this would cut down on confusion with the surrounding counties. ATV's would still be allowed on the state funded snowmobile trails provided the temperature is less than 28° F. and after the trails have been officially opened for 10 days to alleviate conflict when snowmobile clubs are brushing and grooming the snowmobile trails.

Over the last five years, 14 miles of trails and routes have been added to the ATV trail system in order to connect the entire county system. The three local ATV clubs met on their own and sold ads to fund the cost of a new ATV map. Langlade County received a development grant and began work on the Augustyn Springs/Bass Lake ATV trail, which will add 7.9 miles of trail and 2.3 miles of route.

ATV Trails (cont.)

The Langlade County ATV trail system, which total 92 miles, has been well received by most of the public. Improvements in trail conditions and signing were accomplished. The ATV trail maintenance funding amounts to \$56,070.00 per year.

ATV trail maintenance funding of \$100.00 per mile was also received for ATV use of the 509.3 miles of funded snowmobile trails, amounting to \$50,930.00.

In 2017, UTV trail maintenance funds of \$9,345.00 were received.

Veteran's Memorial Park

Camper receipts were \$117,317.57 in 2017. Receipts for 2016 were \$115,814.21. Camping fees are \$30.00/night. Day use of the swimming and park facilities was excellent.

All four picnic shelters were used extensively. The income from shelter rentals was \$4,075.84 in 2017 compared to \$3,601.87 in 2016. The shelter rental fee is \$50.00 and \$100.00 for groups of 100 people. A new three season enclosed shelter and bathroom building was constructed in 2015. This building serviced the beach area as well as provided a place for people to gather for special occasions. This shelter was rented out for \$100/day. A fireplace was constructed in 2016.

Wood receipts totaled \$13,309.02 for 2017, compared to \$11,539.35 for 2016. Due to concerns regarding the spread of the Emerald Ash Borer, firewood was no longer allowed to be brought into the park in 2008 by campers. The wood fee was increased from \$3.00 to \$4.00 in 2012 due to the increased cost of purchasing firewood from private individuals and providing pre-bundled firewood.

Langlade County partnered with the Elcho School District to build sleeping cabins for Veteran's Memorial Park. The cabins would cost approximately \$20,000 and include a propane fireplace and solar panels. The first cabin was completed in 2012, the second in 2013, and the third in 2015, and the rental fee for the cabin is \$65/night. These have been a very popular addition to the Park.

Cross –Country Ski Trails

Use of these trails is very popular, when we have sufficient snowfalls throughout the winter. Total donations were \$899.75, whereas donations for 2016 were \$561.00 for the Jack Lake trail.

Langlade County also maintains and grooms the Kettlebowl cross-country ski trail.

Cross-Country Ski Trails (cont.)

Volunteer groups are maintaining the other two premier cross-country ski trails in Langlade County. The Elcho Cross-Country Ski Club maintains the Moccasin Lake Cross-Country Ski trail. The Antigo Bike and Ski Club maintain the Gartzke Flowage Cross-Country Ski trail.

Langlade County Bow and Gun Range

Over the last 40 years, thousands of hunters and sport shooters have and continue to utilize the range. Providing a range, such as Langlade County's, enables shooters to discharge their firearms in an area that minimizes risk of injury to bystanders as opposed to a gravel pit or backyard. The gate at the range is open and closed 365 days of the year. The county contracts with Linda Fleischman for this service. The amount of donations for the entire year was \$1,127.65.

Significant improvements continue to be made at the Bow and Gun Range in 2017. Ongoing or completed projects in recent years include pistol range development, improved parking with better drainage, and the reconstruction of walking paths to target areas. These projects were funded through grants and lead reclamation funds from 2014.

Exploration, Prospecting, and Mining

No contacts again this year. In 1991, the County Board decided to not enter into a mineral exploration program on the Langlade County Forest.

Miscellaneous

- Langlade County Forestry and Recreation Department was awarded the Chairman's Special Achievement Award by Lumberjack RC&D for 2017. This award is presented to an individual or group for outstanding contributions to promoting good forest stewardship through education or example.
- Langlade County received a \$3,000.00 grant from the Ruffed Grouse Society for hunter walking trails.
- Langlade County received a grant to develop the Augustyn Spring – Bass Lake ATV/UTV trail, which would add 7.9 miles of trail and 2.3 miles of route. Construction was substantially complete as of the fall of 2017.
- A portion of the Ice Trail will be rerouted due to the new ATV trail with assistance of the ATV club.

Miscellaneous (cont.)

- Additional grooming equipment was purchased for the Jack Lake and Kettlebowl Cross Country Ski Trails.
- A group of volunteers began assisting with regular grooming activities at the Jack Lake ski trail system.
- Two casual employees were hired to map and treat for garlic mustard, wild parsnip and buckthorn on the County Forest.
- The forestry and recreation committee gave approval to the Elcho Cross-Country Ski Club regarding fundraising and construction of Michelle's Lodge at Moccasin Lake Ski Trail.
- Gypsy Moths were again found in traps located throughout Langlade County, but in lesser amounts. The insect continues to spread from east to west despite control efforts.
- A countywide beaver control project done under the direction of the federal Animal Plant Health Inspection Service (APHIS) was continued on a half-time basis. Federal, state and county funds were used, with the Forestry Department administering the program locally.
- Langlade County Forestry Department staff participated in a Good Neighbor Authority project in Oconto County. Langlade County is able to mark/cruise timber on Forest Service lands working through a collaborative agreement with Langlade County, Wisconsin DNR, and the U.S. Forest Service. Langlade County was reimbursed for all expenses for their work plus overhead costs.
- The 5th annual swim/5k run was held at Veteran's Memorial Park in July.
- The Langlade County Mountain Bike Association developed an 8 mile single track mountain bike trail in the Jack Lake area and was opened in the late summer of 2017. This trail system has been well received by the public and drew hundreds of mountain bikers through the fall.
- Antigo/Langlade County were awarded a \$40,000 WisDOT Bike-Pedestrian Alternative Transportation Plan with planning beginning in 2018.
- The retaining wall at the 100 yard range was reconstructed after a major failure that resulted in a temporary closure.
- The Governor's budget eliminated the forestry mil tax, which was a segregated forestry account and will now be funded through General Purpose Revenue.

Miscellaneous (cont.)

- The DNR hired a new liaison for Langlade County, Kelsey Egelhoff after the transfer of Josh Waukau.
- Langlade County purchased the Dennis Grogan property in the Town of Summit in July.
- The cap on the Land Buy account was increased to \$250,000.
- Langlade County received a Knowles-Nelson Stewardship grant to purchase the Camp Lyle property.
- The forestry and recreation committee authorized the forestry department to close roads as warranted to stop the spread of invasive species and to maintain the integrity of permanent and permanent, secondary roads.
- The Forestry Department, in cooperation with Kretz Lumber, Wisconsin DNR and Verso Paper helped organize and sponsor a community-based educational discussion at the Fairgrounds on November 2, 2017 regarding invasive species in Langlade County. Nearly 100 citizens attended the event.
- The forestry and recreation committee discussed Forest Stewardship Council (FSC) certification for the Langlade County Forest.
- The Hyland Lakes Lion Club received permission to construct a permanent outdoor grill at Veteran's Memorial Park near the 3-season shelter. Construction is slated for 2018.
- The forestry and recreation committee authorized Rantala to contact the DNR regarding State lands offered for sale to Langlade County and to purchase three of the properties in 2017 and the fourth in 2018.
- Policies/fees were updated for Veteran's Memorial Park for 2017. Eight more sites will be reservable. A veteran's discount of \$10 was implemented, therefore veterans pay \$20/night. Cabins will rent for \$65/night. The dump station fee for campers was eliminated.
- Langlade County purchased the Camp Lyle Boy Scout Camp in December.

LANGLADE COUNTY BOARD OF SUPERVISORS

LANGLADE COUNTY, WISCONSIN

Dear Board Member:

I respectfully submit the following financial report covering operations of the Langlade County Forest and Recreation Department for the period of January 1, 2017 through December 31, 2017.

Dated this 8th day of March, 2018.

Erik Rantala

Erik Rantala
Forest Administrator

LANGLADE COUNTY FORESTRY DEPARTMENT

FOREST STUMPAGE ACCOUNTS

	2016	2017
Forest Crop Stumpage – Cash Collections	\$2,059,378.30	\$ 1,805,387.20
Non-Forest Crop Stumpage – Cash Collections	0	0
Interest Income	<u>247.17</u>	<u>9,861.68</u>
	\$ 2,057,625.47	\$ 1,815,248.88
Stumpage Bonds Held as of December 31	\$503,385.42	\$553,711.51
Stumpage Accounts Receivable December 31	\$ 159,172.28 Debit	\$300,090.78 Debit
Severance Tax Paid Townships	\$205,937.83	\$180,538.72
Severance Tax Paid State	0.00	0.00

**LANGLADE COUNTY FORESTRY DEPARTMENT
EXPENSES**

Forestry & Recreation Department Expenses

	<u>2016</u>	<u>2017</u>
Wages (Full-Time)	\$309,446.02	\$316,061.51
Wages (Over-Time)	0	0
Wages (Part-Time)	0	15,907.50
Per Diem	2,960.00	3,370.00
Longevity	960.00	1,080.00
Fringe – FICA	18,337.37	19,595.81
Medicare	4,288.82	4,582.89
Fringe – Health	78,656.40	78,280.53
Fringe – Life	71.47	77.18
Fringe – Retirement	20,613.23	21,589.89
Workers Comp. Insurance	6,635.11	9,622.61
Severance Pay	180.00	178.84
Clothing Allowance	625.00	1,125.00
Postage Account	1,941.38	1,546.56
Telephone Expenses	2,518.37	2,317.36
Internet	241.88	242.35
Photocopying Expenses	2,618.13	2,672.37
Printing Expenses	404.60	898.40
Computer Supplies/Expenses/Lease	5,389.59	4,436.84
Advertising	1,275.76	1,147.47
Office Expenses	462.58	1,183.25
Membership Dues/Licenses	7,580.13	8,100.13
Registration & Trainings	390.00	300.00
Meal Expenses	135.28	157.12
Other Repairs/Maintenance	747.33	1,243.98
Mileage Allowance	588.06	574.13
Lodging/Motels, etc.	164.00	416.00
Periodicals/Subscriptions	58.95	58.95
Equipment Repairs	7,894.61	8,143.78
Equipment – under \$5,000	2,250.00	0
Consumable Tools	1,722.81	1,964.27
Gasoline & Diesel	9,278.64	10,586.49
Insurance	415.66	449.82
Public Liability Insurance	3,741.46	5,179.47
Property Insurance	3,804.62	4,490.51
Vehicle Insurance	1,265.00	1,875.39
Other Interdepartmental Charges	<u>0</u>	<u>0</u>
Total	\$497,662.24	\$529,461.40

Veteran's Memorial Park Expenses

	<u>2016</u>	<u>2017</u>
Wages (Full-Time)	\$47,702.33	\$48,172.80
Wages (Over-Time)	643.88	92.25
Wages (Part-Time)	16,855.67	27,251.25
Unemployment	0	0
Longevity	300.00	300.00
Clothing Allowance	125.00	225.00
Fringe – FICA	3,995.44	4,513.01
Fringe – Medicare	934.45	1,055.45
Fringe – Health	12,097.26	20,738.16
Fringe – Life	27.12	27.40
Fringe – Retirement	3,191.32	3,298.39
Workers Compensation	2,710.22	3,524.96
Severance Pay	30.00	30.00
Electricity	10,079.46	7,771.79
Heat Expenses	4,404.25	6,902.41
Equipment Fuel	3,264.39	3,989.18
Disposal Service	10,483.36	9,181.87
Bldg. Maintenance/Repair	7,755.18	8,701.58
Janitorial Supplies	7,736.73	6,031.48
Telephone Expenses	1,812.67	2,084.01
Printing Expenses	2,147.80	1,295.70
Office Expenses & Supplies	613.41	1,349.79
Equipment Under \$5,000.00	15,553.33	4,135.00
Landscaping	1,012.27	1,408.68
Consumable Tools	2,275.89	1,600.27
Wood Purchases	9,883.00	12,678.50
Vending Supplies	246.50	487.70
Ice Purchases	1,860.00	1,417.50
Equipment Repairs/Maintenance	10,050.52	6,543.29
Other Repairs/Maintenance	6,013.88	4,035.58
Road and Trail Work	6,477.69	1,196.62
Shelter Maintenance	450.00	0
Membership Dues & Licenses	372.39	350.00
Remodeling (VMP House)	2,550.00	500.00
Other Interdepartmental Charges	0	0
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Total	\$193,655.41	\$190,889.62

Recreation Programs/Facilities Expenses

	<u>2016</u>	<u>2017</u>
Wages – (Part-Time)	\$4,923.25	\$4,419.25
Wages – (Over-Time)	0	0
Fringe – FICA	305.26	274.01
Fringe – Medicare	71.37	64.07
Workers Compensation	172.62	137.43
ATV Trail Electricity	398.96	286.07
Cross- Country Ski Trails	1,034.39	0
Ice Age Trail	0	0
Moose Lake	508.51	562.88
Mountain Bike Trail	0	0
Otter Lake Wayside	339.45	364.13
Sawyer Lake	0	0
Ski Hill	3,043.94	3,539.00
Summit Lake Park	629.19	1,030.24
Bow and Gun Range	14,747.70	7,404.97
Post Lake Dam	0	0
Wayside Misc.	151.36	1,129.23
Other Repairs/Maintenance	<u>968.98</u>	<u>2,355.88</u>
Total	\$27,594.98	\$21,567.16

Forest Management Expenses

	<u>2016</u>	<u>2017</u>
Marking Camp	\$ 0	\$ 0
Printing Expenses	780.40	1,737.80
Other Repairs/Maintenance	18,585.42	5,689.20
Forest Signs	382.50	1,778.68
Beaver Control	1,065.00	1,561.62
Road/Trail Maintenance	33,180.08	19,189.84
Timber Sales	13,077.15	17,499.20
Surveyor Fees	0	100.00
Planting Expenses	410.60	0
Equipment under \$5,000.00	<u>0</u>	<u>0</u>
Total	\$67,481.15	\$47,556.34