

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: President: Carl Broberg
VP: Nick Suminski
Michael Wright

Caroline Nelson
Matt Crowell
City Administrator

Candace Kolenda
Rodger Reiswig
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, February 22, 2023

TIME: 5:30 P.M.

LOCATION: Washburn City Hall – 119 Washington Avenue

This meeting may have members participating via tele or web conferencing. Public participants can listen to the proceedings by utilizing a computer or smart phone and using the link <https://us02web.zoom.us/j/82127529597?pwd=eEltc2UzcWNMQ0FJTtIJV2Yrc0FVUT09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: 821 2752 9597 and using passcode 382932 as opposed to being present for the meeting.

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the January 18, 2023 Meeting
- C. Public Comments/Member Comments
- D. Treasurer’s Report
 - 1. Payment of Invoices
- E. Slip Transfers –
 - 1. Slip #121 – Erickson/McGinley
- F. Marina Manager’s Report
 - 1. January Financial Reports
- G. Update on the Following Projects/Items
 - 1. Update on Electrical Disconnect on Pier 4/Replacement of Meter Box/Installation of Bubblers
 - 2. Update on Grant/Permit Applications for Pier 4 Improvement Project
- H. Discussion & Action on Marina Financial Review Process and Potential Amendment to Contract with Marina Management Inc.
- I. Discussion & Action on 2023-24 Marina Budget and Marketing Plan
- J. Discussion & Action on Review of City Property Inventory List
- K. Adjourn

January 18, 2023 HARBOR COMMISSION MEETING

5:30 P.M. WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

Commission Members Present: President Carl Broberg; Nick Suminski via Zoom; Caroline Nelson; Matt Crowell; Michael Wright; Candace Kolenda; Rodger Reiswig

Commission Members Absent: None.

Municipal Personnel Present: Scott Kluver, City Administrator; Michelle Shrider, Marina Manager via Zoom; Arianna Austin, City Administrative Assistant

Call to Order – President Broberg called the meeting to order at 5:30 p.m.

Approval of Minutes of the December 21, 2022 Meeting – Crowell moved, and Wright seconded, to approve and place on file the December 21, 2022 meeting minutes. Motion carried 7-0.

Public/Member Comment – None.

Treasurer’s Report – Kolenda moved, and Reiswig seconded, to accept and place on file the Harbor Commission financial reports. Motion carried 7-0.

- 1. Payment of Invoices – Kolenda moved, and Nelson seconded, to approve two invoices from Xylem Water Solutions USA Inc in the amount of \$9,056.60 and \$633.60. Motion carried 7-0. Crowell moved, and Kolenda seconded to approve two invoices from Lindquist Electric in the amount of \$2,789.00 and \$13,237.50. Motion carried 7-0. Nelson moved, and Kolenda seconded, to approve the invoice from UC Utilities in the amount of \$5,441.00. Motion carried 7-0. Crowell moved, and Kolenda seconded, to approve the invoice from Wisconsin Harbor Towns Association in the amount of \$250.00. Motion carried 7-0.

Slip Transfers – None.

Marina Manager’s Report: Shrider reported that the aerators are working great, although with the cost of the utilities, they have been turning them off when the weather is warm enough. Shrider has spoken with Ryan Pierce of Ehlers and Pierce, who will no longer be providing audit and review services. After examining other options and receiving expensive proposals, Pierce suggested completing a compilation with notes in lieu of a full review. The current Marina Management agreement requires a full review. Shrider is requesting an addendum to the management agreement to allow for this change. Crowell will discuss this option with Pierce for further consideration on the next agenda. Winter work has been extraordinary. Budgeting for the next fiscal year is underway. Crowell moved, and Reiswig seconded to accept the report and place on file. Motion carried 7-0.

Update on the Following Projects/Items:

- 1. **Lift Station Repairs** – Repairs have been completed. Two pumps were purchased, allowing for a stand-by pump if needed. Pumps are set to alternate.
- 2. **Electrical Disconnect on Pier 4/Replacement of Meter Box/Installation of Bubbler**s – Meter boxes have been replaced with appropriate boxes, which completes the project. The box on pier 4 has one remaining component for the circuit breaker to be complete.

Discussion & Action on Resolution 2023-01 Authorizing Application for Sport Fish Restoration Boat Access and Recreational Boating Fund Grants – Kolenda moved, and Nelson seconded the Resolution 2023-01. Motion carried 7-0.

Discussion & Action on Budget Amendment and Authorization to Pay-Off BCPL Loan for the Marina Boat Ramp Project – The TID will be closed after the City pays their portion, effectively paying off the loan one year early. Crowell moved, and Kolenda seconded the budget amendment and authorization to pay-off the BCPL loan for the marina boat ramp project. Motion carried 7-0.

Discussion & Action on Coal Dock Usage Agreement with Nelson Construction, Inc. - Reiswig moved, and Nelson seconded the renewed agreement with Nelson Construction, Inc. Motion carried 7-0.

Discussion & Action on February Meeting Date – Shrider requested that the February meeting be rescheduled to Wednesday, February 22. Crowell moved, and Reiswig seconded the February Harbor Commission meeting date change to Wednesday, February 22, 2023. Motion carried 7-0.

Adjourn – Broberg adjourned at 6:09 p.m.

Respectfully Submitted,
Arianna Austin
Administrative Assistant

Marina Operating Account 2023

12/31/2022 Balance Carried Forward			247,832.68
3-Jan Ck# 949	Washburn Marina		-16,062.00
6-Jan	Deposit		28,311.84
6-Jan Ck#950	Washburn Marina		-16,062.00
12-Jan	Deposit		41,044.83
13-Jan Ck# 951	Washburn Marina		-16,062.00
17-Jan	Deposit		22,537.81
20-Jan Ck# 952	Washburn Marina		-16,060.00
	Sales Tax		-1,877.95
25-Jan	Deposit		21,788.06
31-Jan	Interest		46.66
1-Feb Ck# 952	Washburn Marina		-12,140.00
	2/6 Draw		-12,140.00
3-Feb	Deposit		8,806.55
3-Feb Ck# 954	Washburn Marina		-23,000.00
10-Feb Ck# 955	Washburn Marina		-12,140.00
10-Feb	Deposit		51,781.66
Balance as of 2/13/23			296,606.14

Harbor Pass Book - 2023

12/31/2022 Balance Carried Forward	\$562,184.47
12-Jan Nelson Coal Dock Rent	840.00
12-Jan Lindquist Electric	-16,026.50
Xlem Water Solutions	-9,690.20
Utilities Conservation	-5,441.00
31-Jan Interest	460.86

Balance as of 2/13/23	\$532,327.63
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W3150 Co Rd H
Fond du Lac, WI 54937
920-581-5810

Invoice 23011
Job 221962

Jan 31, 2023

Bill To

City of Washburn
502 W Bayfield St, P.O. Box 638
Washburn, WI 54891

HARBOR
LIFT
STATION

CUSTOMER NAME	PROPERTY NAME	PROPERTY ADDRESS	DUE DATE
CITY OF WASHBURN	Washburn Parks/Marina Lift Station	? Washburn, WI 54891	Mar 2, 2023
AUTHORIZED BY	CUSTOMER PO	CUSTOMER WO	NTE
Joel Weber			TERMS Net 30

Invoice Summary

Removal of Lift station piping and installation of new. pvc sch 80 piping, 2- 2" ball checks, 2-2" pvc ball valves.
Credit for backflow and wye strainer \$368.22

Total	\$5,566.78
Amount Paid	\$0.00
Balance	\$5,566.78

Terms of Service

PAST DUE AMOUNTS ARE SUBJECT TO A FINANCE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE. REASONABLE COLLECTION FEES AND ATTORNEY FEES WILL BE ASSESSED TO ALL ACCOUNTS PLACED FOR COLLECTION.

OK
020923
210-00-53540-342-000

#2 Septic Pumping & Excavating, Inc.
50181 State Hwy 13
Ashland WI 54806

Invoice

Date	Invoice #
1/10/2023	CRO19153

Bill To
City of Washburn PO BOX 638 Washburn, WI 54891

Site Address
City of Washburn-Marina 1 Marina Dr Washburn, WI 54891

HARBOR

P.O. No.	Terms
	Due on receipt

Description	Qty	Rate	Amount
Hourly Pumping Service 1/9/23	1	135.00	135.00
Rental Fee- ADA Unit (#1358) #29479 on 01/09/2023	1	160.00	160.00
Hourly Pumping Service (Return Stop Discounted) 1/9/23	1	75.00	75.00
Fuel Surcharge	1	10.00	10.00
Service of Portable- Winter Rate per Service	1	10.00	10.00

01/10/23
210-00-53510-34200

THANK YOU FOR YOUR BUSINESS!	Total	\$390.00
28 day billing cycle for portable restroom rentals	Payments/Credits	\$0.00
	Balance Due	\$390.00

Phone #
7156822222

E-mail
no2septic@gmail.com

NASI CONSTRUCTION, LLC


FAX: 715-561-3065
700 GRANITE STREET
HURLEY, WI 54534

Invoice

Date	Invoice #
1/31/2023	01/31/23wm

Bill To
WASHBURN MARINA

P.O. No.	Terms	Project
garage door	Due on receipt	2023 T&M SPRINGS (JAN...

Quantity	Description	Rate	Amount
12	LABOR HOURS TO SERVICE GARAGE DOOR.	78.00	936.00
	MATERIALS USED TO SERVICE GARAGE DOOR - SPRINGS, SLIPIT, CABLE AND MILEAGE	726.78	726.78
	On the service call (2) 15' 1/8 inch cables were sold and changed. (1) pair of torsion springs were changed. Also both overhead doors were lubricated and adjusted. Travel included.		
	 01/31/23 210-00-53540-342.00		
Total			\$1,662.78

Membership Options

- ☒ Non-Profit ≤ 2 Employees-\$120
- ☐ Non-Profit 3-10 Employees-\$160
- ☐ Non Profit 10+ Employees-\$200
- ☐ For Profit ≤ 2 Employees—\$120
(Home Based - Excludes Lodging)
- ☐ For Profit ≤ 2 Employees—\$160
(Includes Owners)
- ☐ For Profit 3-10 Employees—\$200
- ☐ For Profit 10+ Employees-\$220
- ☐ Friends of the Chamber—\$60
- ☐ 110% Club (Add 10% to your dues)

Make checks payable to Washburn Area Chamber - PO Box 74 Washburn, WI 54891

Number of Full Time Employees (including owners):

Member Name:

Contact Name: Title:

Business Street Address

Mailing Address:
(If different from above.)

City: State: Zip:

Phone: Cell: Additional Phone:
(This # will be shared with the public on our website & Visitor Guide)

Website:

General Email
(This email will be shared with the public on our website)

Contact Email :
(This email will be used for communication of Chamber Information only)

Facebook URL : Instagram URL:

Google Business URL:

Additional employees to receive Chamber email blasts and newsletters:

Name: Email:

Name: Email:

Name: Email:

Please make them aware that you want them to receive these communications.

How do you prefer to be contacted?

Phone Email Mail Social Media Message Text

(Number we should use)

Continued on back

OVER

WASHBURN AREA CHAMBER OF COMMERCE

P.O. Box 74 - 100 W. Bayfield St Washburn, WI 54891 715.373.5017 info@washburnchamber.com washburnchamber.com

Demographic Information *

___ Family-Owned ___ Woman-Owned ___ Minority-Owned ___ Disabled-Owned
___ LGBTQ+ Owned ___ 55+ Owned ___ Veteran-Owned ___ None of the Above

**We only use this information to apply for grants, and to connect you with resources and funding opportunities.*

___ Number of years in business Does your business rely on tourism ___yes ___no

Visitor Guide

___ Please run my ad again from last year ___ I want to change my ad from last year
___ I want an ad please contact me ___ I do not need an ad ___ I do not want to be listed in the guide

Website

Please choose 1 of the following categories for your listing :

___ Eat/Drink ___ Stay ___ Shop ___ Activity ___ Services ___ Other

Do we have your current logo: ___yes ___no

We will be in touch once payment is received to collect additional photos and content to add to your page.

How Can We Best Support You (Select all that apply)

___ I am a small business and want more foot traffic.
___ I need to build my network and learn about business strategy.
___ I need the chamber to advocate and provide tools to strengthen my industry in our region.
___ We need support and connections to fulfill our mission.
___ I need to grow my brand visibility with the community.

Other: _____

Educational Opportunities (Select all that apply)

___ I would like to maximize my membership. Let me know when the next member 101 takes place.
I need training for ___ myself ___employees ___volunteers Anything Specific? _____

Sponsorship Opportunities (Select all that you would be interested in supporting)

___ Music in the Parks ___ Eat Drink Washburn ___ Volunteer appreciation party ___ Superior Vistas
___ Brownstone Block Party ___ Halloween Town ___ Turkey Trot ___ Shop Small Holiday Market
___ Merry ol' Christmas ___ Shop Local Shop Late ___ Mind Your Business ___ Membership events

For Office Use
Only: Check # _____ Date: _____ QB _____ Email _____ Cap _____ Web _____ SS _____ Cling _____



P.O. Box 482
Washburn, WI 54891

NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: January 30, 2023

Slip Description: Pier 3, Slip #121, Size: 13 x 28

Offered Price: \$9,500.00

Terms:

Maintenance Fees Due by Buyer: \$0.00

Slip Rental Proceeds Due to Buyer: \$0.00

Registration Fees Paid by: Buyer

Seller: Kathryn Erickson

Buyer: Mark and Lisa McGinley

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY: February 22, 2023

Greetings Washburn Harbor Commission:

You are being advised of the above pending slip sale to a non-slip holder. Please consider this Assignment of Boat/Slip and render your authorization or decline no later than the Response Required By date as indicated above.

Sincerely,

A handwritten signature in cursive script, appearing to read "Michelle Shrider".

Michelle Shrider, CMM
General Manager

Washburn Marina
Balance Sheet
As of January 31, 2023

	Jan 31, 23		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	11,827.22	2-1100 · Accounts Payable	24,093.05
1-1120 · Petty Cash	200.00	Total Accounts Payable	24,093.05
Total 1-1100 · Cash	12,027.22	Credit Cards	
Total Checking/Savings	12,027.22	2-1110 · Credit Card Payable	10,150.11
Accounts Receivable		Total Credit Cards	10,150.11
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	56,258.77	2-1300 · Payroll Liabilities	
1-1230 · Bad Debt	707.93	2-1310 · Employee Health Benefits	248.44
Total 1-1200 · Accounts Receivable	56,966.70	2-1320 · Unemployment Comp Tax	639.93
Total Accounts Receivable	56,966.70	2-1330 · State Withholding	974.89
Other Current Assets		2-1340 · Federal/FICA Withholding	-3,295.50
1-1300 · Ship Store Inventory		Total 2-1300 · Payroll Liabilities	-1,432.24
1-1311 · Clothing	549.90	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	61,981.11	2-1410 · Sales Tax Payable	5,674.54
1-1314 · Personal Items	1,386.19	Total 2-1400 · Tax Liabilities	5,674.54
1-1316 · Diesel Fuel	3,126.82	2-1500 · Other Liabilities	
1-1317 · Gasoline	5,394.68	2-1520 · Deferred Unearned Revenue	
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	392.88
Total 1-1300 · Ship Store Inventory	73,373.92	2-1523 · Haul Out, Storage, Launch	62,982.58
1-1330 · Notes Receivable	-50.00	Total 2-1520 · Deferred Unearned Revenue	63,375.46
1-1340 · Prepaid Expenses	17,572.41	2-1530 · Refundable Deposits	4,070.30
12000 · Undeposited Funds	6,313.47	Total 2-1500 · Other Liabilities	67,445.76
Total Other Current Assets	97,209.80	Total Other Current Liabilities	71,688.06
Total Current Assets	166,203.72	Total Current Liabilities	105,931.22
TOTAL ASSETS	166,203.72	Total Liabilities	105,931.22
		Equity	
		3-3000 · Retained Earnings	-19,319.96
		Net Income	79,592.46
		Total Equity	60,272.50
		TOTAL LIABILITIES & EQUITY	166,203.72

Washburn Marina
Washburn Marina Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,249.71	500.00	1,749.71	449.94%	282,296.03	252,000.00	30,296.03	112.02%
4-2000 · Service Dept Income	99,354.23	52,490.00	46,864.23	189.28%	667,200.40	579,510.00	87,690.40	115.13%
4-3000 · Ship Store Income	2,927.73	3,500.00	-572.27	83.65%	181,073.97	182,680.00	-1,606.03	99.12%
Total Income	104,531.67	56,490.00	48,041.67	185.05%	1,130,570.40	1,014,190.00	116,380.40	111.48%
Cost of Goods Sold								
5-2000 · Service Dept COGS	47,902.52	16,133.00	31,769.52	296.92%	237,108.33	172,998.00	64,110.33	137.06%
5-3000 · Ship Store COGS	2,150.62	2,275.00	-124.38	94.53%	121,332.70	128,030.00	-6,697.30	94.77%
Total COGS	50,053.14	18,408.00	31,645.14	271.91%	358,441.03	301,028.00	57,413.03	119.07%
Gross Profit	54,478.53	38,082.00	16,396.53	143.06%	772,129.37	713,162.00	58,967.37	108.27%
Expense								
6-1000 · Facility Expenses	6,438.23	5,300.00	1,138.23	121.48%	46,921.49	53,525.00	-6,603.51	87.66%
6-2000 · Service Dept Expenses	11,587.70	13,032.00	-1,444.30	88.92%	93,968.66	117,050.00	-23,081.34	80.28%
6-3000 · Ship Store Expenses	2,478.71	4,894.00	-2,415.29	50.65%	47,590.09	64,868.00	-17,277.91	73.37%
6-4000 · General Expenses	22,419.20	22,613.00	-193.80	99.14%	249,610.95	243,541.00	6,069.95	102.49%
Total Expense	42,923.84	45,839.00	-2,915.16	93.64%	438,091.19	478,984.00	-40,892.81	91.46%
Net Ordinary Income	11,554.69	-7,757.00	19,311.69	-148.96%	334,038.18	234,178.00	99,860.18	142.64%
Net Income	11,554.69	-7,757.00	19,311.69	-148.96%	334,038.18	234,178.00	99,860.18	142.64%

PREVIOUS YEAR COMPARISON								
	Jan 23	Jan 22	\$ Change	% Change	Apr '22 - Jan 23	Apr '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,249.71	2,626.42	-376.71	-14.34%	282,296.03	288,123.60	-5,827.57	-2.02%
4-2000 · Service Dept Income	99,354.23	75,062.00	24,292.23	32.36%	667,200.40	667,056.38	144.02	0.02%
4-3000 · Ship Store Income	2,927.73	2,654.81	272.92	10.28%	181,073.97	198,923.43	-17,849.46	-8.97%
Total Income	104,531.67	80,343.23	24,188.44	30.11%	1,130,570.40	1,154,103.41	-23,533.01	-2.04%
Cost of Goods Sold								
5-2000 · Service Dept COGS	47,902.52	32,839.39	15,063.13	45.87%	237,108.33	250,830.67	-13,722.34	-5.47%
5-3000 · Ship Store COGS	2,150.62	1,322.40	828.22	62.63%	121,332.70	146,531.00	-25,198.30	-17.2%
Total COGS	50,053.14	34,161.79	15,891.35	46.52%	358,441.03	397,361.67	-38,920.64	-9.8%
Gross Profit	54,478.53	46,181.44	8,297.09	17.97%	772,129.37	756,741.74	15,387.63	2.03%
Expense								
6-1000 · Facility Expenses	6,438.23	4,393.99	2,044.24	46.52%	46,921.49	43,567.50	3,353.99	7.7%
6-2000 · Service Dept Expenses	11,587.70	9,356.52	2,231.18	23.85%	93,968.66	86,697.01	7,271.65	8.39%
6-3000 · Ship Store Expenses	2,478.71	712.32	1,766.39	247.98%	47,590.09	43,618.30	3,971.79	9.11%
6-4000 · General Expenses	22,419.20	20,699.58	1,719.62	8.31%	249,610.95	236,077.11	13,533.84	5.73%
Total Expense	42,923.84	35,162.41	7,761.43	22.07%	438,091.19	409,959.92	28,131.27	6.86%
Net Ordinary Income	11,554.69	11,019.03	535.66	4.86%	334,038.18	346,781.82	-12,743.64	-3.68%
Net Income	11,554.69	11,019.03	535.66	4.86%	334,038.18	346,781.82	-12,743.64	-3.68%

Washburn Marina
Washburn Marina Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	-517.00	0.00	-517.00	100.0%	148,060.50	147,000.00	1,060.50	100.72%
4-1200 · Off-Season	2,325.00	0.00	2,325.00	100.0%	126,745.20	100,000.00	26,745.20	126.75%
4-1400 · Misc Services	441.71	500.00	-58.29	88.34%	7,490.33	5,000.00	2,490.33	149.81%
Total 4-1000 · Facility Income	2,249.71	500.00	1,749.71	449.94%	282,296.03	252,000.00	30,296.03	112.02%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	18,700.00	12,402.00	6,298.00	150.78%	73,802.08	80,992.00	-7,189.92	91.12%
4-2112 · Fiberglass-Woodwork	15,510.00	19,016.00	-3,506.00	81.56%	96,040.75	117,674.00	-21,633.25	81.62%
4-2113 · Mechanical	9,900.00	8,268.00	1,632.00	119.74%	144,280.00	111,492.00	32,788.00	129.41%
4-2114 · Rigging	0.00	1,654.00	-1,654.00	0.0%	28,160.00	18,702.00	9,458.00	150.57%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	306.00	0.00	306.00	100.0%	128,317.72	117,096.00	11,221.72	109.58%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	15,146.50	22,304.00	-7,157.50	67.91%
Total 4-2120 · Unit Billed Services	306.00	0.00	306.00	100.0%	143,464.22	139,400.00	4,064.22	102.92%
Total 4-2100 · Labor	44,416.00	41,340.00	3,076.00	107.44%	485,747.05	468,260.00	17,487.05	103.73%
4-2200 · Materials	54,330.34	11,000.00	43,330.34	493.91%	124,421.43	77,000.00	47,421.43	161.59%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	36,395.90	16,000.00	20,395.90	227.47%
4-2400 · Misc Charges	607.89	250.00	357.89	243.16%	20,636.02	19,250.00	1,386.02	107.2%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,000.00	1,000.00	0.0%
Total 4-2000 · Service Dept Income	99,354.23	52,490.00	46,864.23	189.28%	667,200.40	579,510.00	87,690.40	115.13%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	38.43	0.00	38.43	100.0%	3,314.64	2,500.00	814.64	132.59%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,391.75	1,350.00	41.75	103.09%
4-3130 · Marine Supplies	2,297.71	3,500.00	-1,202.29	65.65%	75,580.75	91,500.00	-15,919.25	82.6%
4-3140 · Personal Items	23.01	0.00	23.01	100.0%	5,939.19	4,200.00	1,739.19	141.41%
4-3150 · Special Orders	568.58	0.00	568.58	100.0%	21,774.66	24,500.00	-2,725.34	88.88%
Total 4-3100 · Store Sales	2,927.73	3,500.00	-572.27	83.65%	108,000.99	124,050.00	-16,049.01	87.06%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	17,899.54	12,000.00	5,899.54	149.16%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	53,144.68	44,500.00	8,644.68	119.43%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,028.76	2,130.00	-101.24	95.25%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	73,072.98	58,630.00	14,442.98	124.63%
Total 4-3000 · Ship Store Income	2,927.73	3,500.00	-572.27	83.65%	181,073.97	182,680.00	-1,606.03	99.12%
Total Income	104,531.67	56,490.00	48,041.67	185.05%	1,130,570.40	1,014,190.00	116,380.40	111.48%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,981.94	2,024.00	-42.06	97.92%	18,968.30	14,668.00	4,300.30	129.32%

Washburn Marina
Washburn Marina Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5-2112 • Fiberglass-Woodworking	4,374.13	3,542.00	832.13	123.49%	26,615.04	35,279.00	-8,663.96	75.44%
5-2113 • Mechanical	834.64	2,193.00	-1,358.36	38.06%	28,090.06	22,410.00	5,680.06	125.35%
5-2114 • Rigging	0.00	337.00	-337.00	0.0%	5,301.76	4,034.00	1,267.76	131.43%
Total 5-2110 • Billable Hourly Labor	7,190.71	8,096.00	-905.29	88.82%	78,975.16	76,391.00	2,584.16	103.38%
5-2120 • Unit Billed Services								
5-2121 • Haul Out/Launch	0.00	0.00	0.00	0.0%	31,942.74	23,211.00	8,731.74	137.62%
5-2122 • Other	0.00	337.00	-337.00	0.0%	1,285.31	5,096.00	-3,810.69	25.22%
Total 5-2120 • Unit Billed Services	0.00	337.00	-337.00	0.0%	33,228.05	28,307.00	4,921.05	117.39%
Total 5-2100 • Labor	7,190.71	8,433.00	-1,242.29	85.27%	112,203.21	104,698.00	7,505.21	107.17%
5-2200 • Subcontract Services	0.00	0.00	0.00	0.0%	31,396.75	14,400.00	16,996.75	218.03%
5-2300 • Materials	40,711.81	7,700.00	33,011.81	528.73%	93,508.37	53,900.00	39,608.37	173.49%
Total 5-2000 • Service Dept COGS	47,902.52	16,133.00	31,769.52	296.92%	237,108.33	172,998.00	64,110.33	137.06%
5-3000 • Ship Store COGS								
5-3100 • Store Sales								
5-3110 • Clothing	50.03	0.00	50.03	100.0%	1,955.39	2,000.00	-44.61	97.77%
5-3120 • Consumables	0.00	0.00	0.00	0.0%	952.76	1,013.00	-60.24	94.05%
5-3130 • Marine Supplies	1,555.79	2,275.00	-719.21	68.39%	38,803.46	59,475.00	-20,671.54	65.24%
5-3140 • Personal Items	22.06	0.00	22.06	100.0%	4,412.69	3,192.00	1,220.69	138.24%
5-3150 • Special Orders	522.74	0.00	522.74	100.0%	18,028.54	17,150.00	878.54	105.12%
Total 5-3100 • Store Sales	2,150.62	2,275.00	-124.38	94.53%	64,152.84	82,830.00	-18,677.16	77.45%
5-3200 • Fuel Dock Sales								
5-3210 • Diesel	0.00	0.00	0.00	0.0%	15,625.29	9,600.00	6,025.29	162.76%
5-3220 • Gasoline	0.00	0.00	0.00	0.0%	41,554.57	35,600.00	5,954.57	116.73%
Total 5-3200 • Fuel Dock Sales	0.00	0.00	0.00	0.0%	57,179.86	45,200.00	11,979.86	126.5%
Total 5-3000 • Ship Store COGS	2,150.62	2,275.00	-124.38	94.53%	121,332.70	128,030.00	-6,697.30	94.77%
Total COGS	50,053.14	18,408.00	31,645.14	271.91%	358,441.03	301,028.00	57,413.03	119.07%
Gross Profit	54,478.53	38,082.00	16,396.53	143.06%	772,129.37	713,162.00	58,967.37	108.27%
Expense								
6-1000 • Facility Expenses								
6-1100 • Utilities								
6-1110 • Marina	501.46	500.00	1.46	100.29%	11,021.43	11,575.00	-553.57	95.22%
6-1120 • Buildings/Grounds	2,163.68	3,000.00	-836.32	72.12%	16,527.60	20,900.00	-4,372.40	79.08%
Total 6-1100 • Utilities	2,665.14	3,500.00	-834.86	76.15%	27,549.03	32,475.00	-4,925.97	84.83%
6-1200 • Maintenance & Supplies								
6-1210 • Marina	0.00	0.00	0.00	0.0%	2,288.99	3,100.00	-811.01	73.84%
6-1220 • Buildings/Grounds	2,244.62	1,300.00	944.62	172.66%	15,555.00	12,950.00	2,605.00	120.12%
Total 6-1200 • Maintenance & Supplies	2,244.62	1,300.00	944.62	172.66%	17,843.99	16,050.00	1,793.99	111.18%
6-1300 • Contingent Expense	1,528.47	500.00	1,028.47	305.69%	1,528.47	5,000.00	-3,471.53	30.57%
Total 6-1000 • Facility Expenses	6,438.23	5,300.00	1,138.23	121.48%	46,921.49	53,525.00	-6,603.51	87.66%
6-2000 • Service Dept Expenses								
6-2100 • Non-Billable Wages & Taxes								
6-2110 • Non-Billable Salary & Wages								
6-2111 • Administrative	3,281.26	2,062.00	1,219.26	159.13%	30,811.82	30,570.00	241.82	100.79%

Washburn Marina
Washburn Marina Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	178.56	295.00	-116.44	60.53%	4,483.14	4,369.00	114.14	102.61%
6-2113 · General Maintenance	148.56	589.00	-440.44	25.22%	4,398.43	8,734.00	-4,335.57	50.36%
Total 6-2110 · Non-Billable Salary & Wages	3,608.38	2,946.00	662.38	122.48%	39,693.39	43,673.00	-3,979.61	90.89%
6-2120 · FICA/Medicare	1,009.70	1,098.00	-88.30	91.96%	12,622.29	12,465.00	157.29	101.26%
6-2130 · Unemployment Compensation	299.27	600.00	-300.73	49.88%	977.96	1,510.00	-532.04	64.77%
6-2140 · Workers Compensation	847.92	734.00	113.92	115.52%	5,017.01	7,340.00	-2,322.99	68.35%
Total 6-2100 · Non-Billable Wages & Taxes	5,765.27	5,378.00	387.27	107.2%	58,310.65	64,988.00	-6,677.35	89.73%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	1,408.64	1,693.00	-284.36	83.2%	4,325.28	5,081.00	-755.72	85.13%
6-2220 · Personal Time Compensation	990.96	688.00	302.96	144.04%	9,889.61	7,780.00	2,109.61	127.12%
6-2230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	6,616.65	12,075.00	-5,458.35	54.8%
6-2240 · Retirement Plan	269.43	431.00	-161.57	62.51%	2,768.99	4,891.00	-2,122.01	56.61%
Total 6-2200 · Employee Benefits	3,113.04	3,862.00	-748.96	80.61%	23,600.53	29,827.00	-6,226.47	79.13%
6-2310 · Education & Training	1,151.67	1,367.00	-215.33	84.25%	2,651.70	4,070.00	-1,418.30	65.15%
6-2320 · Equipment Maintenance	559.96	525.00	34.96	106.66%	2,876.00	5,440.00	-2,564.00	52.87%
6-2330 · Freight & Shipping	668.22	250.00	418.22	267.29%	3,598.81	2,500.00	1,098.81	143.95%
6-2340 · Hazardous Waste Removal	610.00	0.00	610.00	100.0%	802.00	850.00	-48.00	94.35%
6-2350 · Small Tools	168.20	400.00	-231.80	42.05%	3,834.26	4,000.00	-165.74	95.86%
6-2360 · Supplies	-1,104.43	0.00	-1,104.43	100.0%	-8,745.28	0.00	-8,745.28	100.0%
6-2370 · Travel/Lodging/Meals	0.00	1,000.00	-1,000.00	0.0%	80.01	1,750.00	-1,669.99	4.57%
6-2380 · Uniforms	524.23	0.00	524.23	100.0%	2,572.68	1,125.00	1,447.68	228.68%
6-2390 · Utilities	100.31	100.00	0.31	100.31%	902.40	1,000.00	-97.60	90.24%
6-2400 · Warranty Parts	31.23	150.00	-118.77	20.82%	3,484.90	1,500.00	1,984.90	232.33%
Total 6-2000 · Service Dept Expenses	11,587.70	13,032.00	-1,444.30	88.92%	93,968.66	117,050.00	-23,081.34	80.28%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,572.55	2,360.00	-787.45	66.63%	34,944.26	41,284.00	-6,339.74	84.64%
6-3120 · FICA/Medicare	155.18	181.00	-25.82	85.74%	2,769.20	3,159.00	-389.80	87.66%
6-3130 · Unemployment Compensation	46.00	100.00	-54.00	46.0%	155.38	495.00	-339.62	31.39%
6-3140 · Workers Compensation	128.68	264.00	-135.32	48.74%	955.23	2,640.00	-1,684.77	36.18%
Total 6-3100 · Wages & Taxes	1,902.41	2,905.00	-1,002.59	65.49%	38,824.07	47,578.00	-8,753.93	81.6%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	456.00	432.00	24.00	105.56%	1,792.00	1,296.00	496.00	138.27%
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	1,330.00	-1,194.00	10.23%
6-3230 · Health Insurance	0.00	1,050.00	-1,050.00	0.0%	2,147.23	8,400.00	-6,252.77	25.56%
6-3240 · Retirement Plan	22.94	149.00	-126.06	15.4%	22.94	1,564.00	-1,541.06	1.47%
Total 6-3200 · Employee Benefits	478.94	1,764.00	-1,285.06	27.15%	4,098.17	12,590.00	-8,491.83	32.55%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	195.00	250.00	-55.00	78.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	309.00	250.00	59.00	123.6%
6-3320 · Freight/Shipping	-2.95	100.00	-102.95	-2.95%	1,387.93	2,000.00	-612.07	69.4%
6-3330 · Supplies	0.00	0.00	0.00	0.0%	1,098.94	600.00	498.94	183.16%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	146.28	0.00	146.28	100.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	637.53	600.00	37.53	106.26%

Washburn Marina
Washburn Marina Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
6-3360 · Utilities	100.31	100.00	0.31	100.31%	903.72	1,000.00	-96.28	90.37%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-10.55	0.00	-10.55	100.0%
Total 6-3000 · Ship Store Expenses	2,478.71	4,894.00	-2,415.29	50.65%	47,590.09	64,868.00	-17,277.91	73.37%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,610.94	10,063.00	-452.06	95.51%	110,649.65	109,662.00	987.65	100.9%
6-4120 · Repair/Maintenance Wages	1,854.10	1,943.00	-88.90	95.43%	31,761.33	29,697.00	2,064.33	106.95%
6-4130 · FICA/Medicare	994.16	1,037.00	-42.84	95.87%	11,306.00	11,296.00	10.00	100.09%
6-4140 · Unemployment Compensation	294.66	450.00	-155.34	65.48%	597.80	1,050.00	-452.20	56.93%
6-4150 · Workers Compensation	832.86	384.00	448.86	216.89%	4,653.44	3,906.00	747.44	119.14%
Total 6-4100 · Wages & Taxes	13,586.72	13,877.00	-290.28	97.91%	158,968.22	155,611.00	3,357.22	102.16%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	532.00	516.00	16.00	103.1%	2,160.00	1,548.00	612.00	139.54%
6-4220 · Personal Time Compensation	389.50	261.00	128.50	149.23%	1,767.00	2,610.00	-843.00	67.7%
6-4230 · Health Insurance	1,468.58	1,400.00	68.58	104.9%	13,801.90	14,000.00	-198.10	98.59%
6-4240 · Retirement Plan	349.59	407.00	-57.41	85.89%	3,984.90	4,047.00	-62.10	98.47%
Total 6-4200 · Employee Benefits	2,739.67	2,584.00	155.67	106.02%	21,713.80	22,205.00	-491.20	97.79%
6-4300 · Advertising & Marketing	539.61	165.00	374.61	327.04%	10,214.79	9,855.00	359.79	103.65%
6-4310 · Contract Services	33.53	38.00	-4.47	88.24%	408.50	380.00	28.50	107.5%
6-4320 · Donations	166.58	0.00	166.58	100.0%	1,595.33	1,400.00	195.33	113.95%
6-4330 · Education & Training	1,151.66	167.00	984.66	689.62%	3,070.60	2,470.00	600.60	124.32%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	223.46	25.00	198.46	893.84%	405.66	225.00	180.66	180.29%
6-4350 · Insurance	1,208.67	1,805.00	-596.33	66.96%	17,927.01	18,050.00	-122.99	99.32%
6-4370 · License/Permit/Fee/Dues/Subscr	912.77	500.00	412.77	182.55%	2,995.54	2,875.00	120.54	104.19%
6-4380 · Office Supplies/Postage	297.46	175.00	122.46	169.98%	1,754.91	1,750.00	4.91	100.28%
6-4390 · Professional Services	75.00	100.00	-25.00	75.0%	4,421.40	4,150.00	271.40	106.54%
6-4400 · Service Charges	1,263.49	1,250.00	13.49	101.08%	20,585.41	17,950.00	2,635.41	114.68%
6-4410 · Supplies	5.99	100.00	-94.01	5.99%	527.07	1,000.00	-472.93	52.71%
6-4420 · Travel/Lodging/Miles	0.00	1,500.00	-1,500.00	0.0%	946.08	2,000.00	-1,053.92	47.3%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	465.06	350.00	115.06	132.87%
6-4440 · Utilities	205.25	277.00	-71.75	74.1%	2,723.77	2,770.00	-46.23	98.33%
6-4450 · Misc Expenses	31.36	100.00	-68.64	31.36%	1,304.02	1,000.00	304.02	130.4%
6-4460 · Purchases Discount	-22.02	-50.00	27.98	44.04%	-416.22	-500.00	83.78	83.24%
Total 6-4000 · General Expenses	22,419.20	22,613.00	-193.80	99.14%	249,610.95	243,541.00	6,069.95	102.49%
Total Expense	42,923.84	45,839.00	-2,915.16	93.64%	438,091.19	478,984.00	-40,892.81	91.46%
Net Ordinary Income	11,554.69	-7,757.00	19,311.69	-148.96%	334,038.18	234,178.00	99,860.18	142.64%
Net Income	11,554.69	-7,757.00	19,311.69	-148.96%	334,038.18	234,178.00	99,860.18	142.64%

Washburn Marina
Facilities Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	-517.00	0.00	-517.00	100.0%	148,060.50	147,000.00	1,060.50	100.72%
4-1200 · Off-Season	2,325.00	0.00	2,325.00	100.0%	126,745.20	100,000.00	26,745.20	126.75%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	140,234.80	140,235.00	-0.20	100.0%
4-1400 · Misc Services	441.71	500.00	-58.29	88.34%	7,490.33	5,000.00	2,490.33	149.81%
Total 4-1000 · Facility Income	2,249.71	500.00	1,749.71	449.94%	422,530.83	392,235.00	30,295.83	107.72%
Total Income	2,249.71	500.00	1,749.71	449.94%	422,530.83	392,235.00	30,295.83	107.72%
Gross Profit	2,249.71	500.00	1,749.71	449.94%	422,530.83	392,235.00	30,295.83	107.72%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	501.46	500.00	1.46	100.29%	11,021.43	11,575.00	-553.57	95.22%
6-1120 · Buildings/Grounds	2,163.68	3,000.00	-836.32	72.12%	16,527.60	20,900.00	-4,372.40	79.08%
Total 6-1100 · Utilities	2,665.14	3,500.00	-834.86	76.15%	27,549.03	32,475.00	-4,925.97	84.83%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	0.00	0.00	0.00	0.0%	2,288.99	3,100.00	-811.01	73.84%
6-1220 · Buildings/Grounds	2,244.62	1,300.00	944.62	172.66%	15,555.00	12,950.00	2,605.00	120.12%
Total 6-1200 · Maintenance & Supplies	2,244.62	1,300.00	944.62	172.66%	17,843.99	16,050.00	1,793.99	111.18%
6-1300 · Contingent Expense	1,528.47	500.00	1,028.47	305.69%	1,528.47	5,000.00	-3,471.53	30.57%
Total 6-1000 · Facility Expenses	6,438.23	5,300.00	1,138.23	121.48%	46,921.49	53,525.00	-6,603.51	87.66%
Total Expense	6,438.23	5,300.00	1,138.23	121.48%	46,921.49	53,525.00	-6,603.51	87.66%
Net Ordinary Income	-4,188.52	-4,800.00	611.48	87.26%	375,609.34	338,710.00	36,899.34	110.89%
Net Income	-4,188.52	-4,800.00	611.48	87.26%	375,609.34	338,710.00	36,899.34	110.89%
PREVIOUS YEAR COMPARISON								
	Jan 23	Jan 22	\$ Change	% Change	Apr '22 - Jan 23	Apr '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	2,249.71	2,626.42	-376.71	-14.34%	422,530.83	428,358.40	-5,827.57	-1.36%
Total Income	2,249.71	2,626.42	-376.71	-14.34%	422,530.83	428,358.40	-5,827.57	-1.36%
Gross Profit	2,249.71	2,626.42	-376.71	-14.34%	422,530.83	428,358.40	-5,827.57	-1.36%
Expense								
6-1000 · Facility Expenses	6,438.23	4,393.99	2,044.24	46.52%	46,921.49	43,567.50	3,353.99	7.7%
Total Expense	6,438.23	4,393.99	2,044.24	46.52%	46,921.49	43,567.50	3,353.99	7.7%
Net Ordinary Income	-4,188.52	-1,767.57	-2,420.95	-136.97%	375,609.34	384,790.90	-9,181.56	-2.39%
Net Income	-4,188.52	-1,767.57	-2,420.95	-136.97%	375,609.34	384,790.90	-9,181.56	-2.39%

Washburn Marina
Service Department Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	18,700.00	12,402.00	6,298.00	150.78%	73,802.08	80,992.00	-7,189.92	91.12%
4-2112 · Fiberglass-Woodwork	15,510.00	19,016.00	-3,506.00	81.56%	96,040.75	117,674.00	-21,633.25	81.62%
4-2113 · Mechanical	9,900.00	8,268.00	1,632.00	119.74%	144,280.00	111,492.00	32,788.00	129.41%
4-2114 · Rigging	0.00	1,654.00	-1,654.00	0.0%	28,160.00	18,702.00	9,458.00	150.57%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	306.00	0.00	306.00	100.0%	128,317.72	117,096.00	11,221.72	109.58%
4-2122 · Other Unit Billed	0.00	0.00	0.00	0.0%	15,146.50	22,304.00	-7,157.50	67.91%
Total 4-2120 · Unit Billed Services	306.00	0.00	306.00	100.0%	143,464.22	139,400.00	4,064.22	102.92%
Total 4-2100 · Labor	44,416.00	41,340.00	3,076.00	107.44%	485,747.05	468,260.00	17,487.05	103.73%
4-2200 · Materials	54,330.34	11,000.00	43,330.34	493.91%	124,421.43	77,000.00	47,421.43	161.59%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	36,395.90	16,000.00	20,395.90	227.47%
4-2400 · Misc Charges	607.89	250.00	357.89	243.16%	20,636.02	19,250.00	1,386.02	107.2%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-1,000.00	1,000.00	0.0%
Total 4-2000 · Service Dept Income	99,354.23	52,490.00	46,864.23	189.28%	667,200.40	579,510.00	87,690.40	115.13%
Total Income	99,354.23	52,490.00	46,864.23	189.28%	667,200.40	579,510.00	87,690.40	115.13%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,981.94	2,024.00	-42.06	97.92%	18,968.30	14,668.00	4,300.30	129.32%
5-2112 · Fiberglass-Woodworking	4,374.13	3,542.00	832.13	123.49%	26,615.04	35,279.00	-8,663.96	75.44%
5-2113 · Mechanical	834.64	2,193.00	-1,358.36	38.06%	28,090.06	22,410.00	5,680.06	125.35%
5-2114 · Rigging	0.00	337.00	-337.00	0.0%	5,301.76	4,034.00	1,267.76	131.43%
Total 5-2110 · Billable Hourly Labor	7,190.71	8,096.00	-905.29	88.82%	78,975.16	76,391.00	2,584.16	103.38%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	0.00	0.00	0.00	0.0%	31,942.74	23,211.00	8,731.74	137.62%
5-2122 · Other	0.00	337.00	-337.00	0.0%	1,285.31	5,096.00	-3,810.69	25.22%
Total 5-2120 · Unit Billed Services	0.00	337.00	-337.00	0.0%	33,228.05	28,307.00	4,921.05	117.39%
Total 5-2100 · Labor	7,190.71	8,433.00	-1,242.29	85.27%	112,203.21	104,698.00	7,505.21	107.17%
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	31,396.75	14,400.00	16,996.75	218.03%
5-2300 · Materials	40,711.81	7,700.00	33,011.81	528.73%	93,508.37	53,900.00	39,608.37	173.49%
Total 5-2000 · Service Dept COGS	47,902.52	16,133.00	31,769.52	296.92%	237,108.33	172,998.00	64,110.33	137.06%
Total COGS	47,902.52	16,133.00	31,769.52	296.92%	237,108.33	172,998.00	64,110.33	137.06%
Gross Profit	51,451.71	36,357.00	15,094.71	141.52%	430,092.07	406,512.00	23,580.07	105.8%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,281.26	2,062.00	1,219.26	159.13%	30,811.82	30,570.00	241.82	100.79%

Washburn Marina
Service Department Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	178.56	295.00	-116.44	60.53%	4,483.14	4,369.00	114.14	102.61%
6-2113 · General Maintenance	148.56	589.00	-440.44	25.22%	4,398.43	8,734.00	-4,335.57	50.36%
Total 6-2110 · Non-Billable Salary & Wages	3,608.38	2,946.00	662.38	122.48%	39,693.39	43,673.00	-3,979.61	90.89%
6-2120 · FICA/Medicare	1,009.70	1,098.00	-88.30	91.96%	12,622.29	12,465.00	157.29	101.26%
6-2130 · Unemployment Compensation	299.27	600.00	-300.73	49.88%	977.96	1,510.00	-532.04	64.77%
6-2140 · Workers Compensation	847.92	734.00	113.92	115.52%	5,017.01	7,340.00	-2,322.99	68.35%
Total 6-2100 · Non-Billable Wages & Taxes	5,765.27	5,378.00	387.27	107.2%	58,310.65	64,988.00	-6,677.35	89.73%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	1,408.64	1,693.00	-284.36	83.2%	4,325.28	5,081.00	-755.72	85.13%
6-2220 · Personal Time Compensation	990.96	688.00	302.96	144.04%	9,889.61	7,780.00	2,109.61	127.12%
6-2230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	6,616.65	12,075.00	-5,458.35	54.8%
6-2240 · Retirement Plan	269.43	431.00	-161.57	62.51%	2,768.99	4,891.00	-2,122.01	56.61%
Total 6-2200 · Employee Benefits	3,113.04	3,862.00	-748.96	80.61%	23,600.53	29,827.00	-6,226.47	79.13%
6-2310 · Education & Training	1,151.67	1,367.00	-215.33	84.25%	2,651.70	4,070.00	-1,418.30	65.15%
6-2320 · Equipment Maintenance	559.96	525.00	34.96	106.66%	2,876.00	5,440.00	-2,564.00	52.87%
6-2330 · Freight & Shipping	668.22	250.00	418.22	267.29%	3,598.81	2,500.00	1,098.81	143.95%
6-2340 · Hazardous Waste Removal	610.00	0.00	610.00	100.0%	802.00	850.00	-48.00	94.35%
6-2350 · Small Tools	168.20	400.00	-231.80	42.05%	3,834.26	4,000.00	-165.74	95.86%
6-2360 · Supplies	-1,104.43	0.00	-1,104.43	100.0%	-8,745.28	0.00	-8,745.28	100.0%
6-2370 · Travel/Lodging/Meals	0.00	1,000.00	-1,000.00	0.0%	80.01	1,750.00	-1,669.99	4.57%
6-2380 · Uniforms	524.23	0.00	524.23	100.0%	2,572.68	1,125.00	1,447.68	228.68%
6-2390 · Utilities	100.31	100.00	0.31	100.31%	902.40	1,000.00	-97.60	90.24%
6-2400 · Warranty Parts	31.23	150.00	-118.77	20.82%	3,484.90	1,500.00	1,984.90	232.33%
Total 6-2000 · Service Dept Expenses	11,587.70	13,032.00	-1,444.30	88.92%	93,968.66	117,050.00	-23,081.34	80.28%
Total Expense	11,587.70	13,032.00	-1,444.30	88.92%	93,968.66	117,050.00	-23,081.34	80.28%
Net Ordinary Income	39,864.01	23,325.00	16,539.01	170.91%	336,123.41	289,462.00	46,661.41	116.12%
Net Income	39,864.01	23,325.00	16,539.01	170.91%	336,123.41	289,462.00	46,661.41	116.12%

PREVIOUS YEAR COMPARISON								
	Jan 23	Jan 22	\$ Change	% Change	Apr '22 - Jan 23	Apr '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	99,354.23	75,062.00	24,292.23	32.36%	667,200.40	667,056.38	144.02	0.02%
Total Income	99,354.23	75,062.00	24,292.23	32.36%	667,200.40	667,056.38	144.02	0.02%
Cost of Goods Sold								
5-2000 · Service Dept COGS	47,902.52	32,839.39	15,063.13	45.87%	237,108.33	250,830.67	-13,722.34	-5.47%
Total COGS	47,902.52	32,839.39	15,063.13	45.87%	237,108.33	250,830.67	-13,722.34	-5.47%
Gross Profit	51,451.71	42,222.61	9,229.10	21.86%	430,092.07	416,225.71	13,866.36	3.33%
Expense								
6-2000 · Service Dept Expenses	11,587.70	9,356.52	2,231.18	23.85%	93,968.66	86,697.01	7,271.65	8.39%
Total Expense	11,587.70	9,356.52	2,231.18	23.85%	93,968.66	86,697.01	7,271.65	8.39%
Net Ordinary Income	39,864.01	32,866.09	6,997.92	21.29%	336,123.41	329,528.70	6,594.71	2.0%
Net Income	39,864.01	32,866.09	6,997.92	21.29%	336,123.41	329,528.70	6,594.71	2.0%

Washburn Marina
Ship Store Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	38.43	0.00	38.43	100.0%	3,314.64	2,500.00	814.64	132.59%
4-3120 · Consumables	0.00	0.00	0.00	0.0%	1,391.75	1,350.00	41.75	103.09%
4-3130 · Marine Supplies	2,297.71	3,500.00	-1,202.29	65.65%	75,580.75	91,500.00	-15,919.25	82.6%
4-3140 · Personal Items	23.01	0.00	23.01	100.0%	5,939.19	4,200.00	1,739.19	141.41%
4-3150 · Special Orders	568.58	0.00	568.58	100.0%	21,774.66	24,500.00	-2,725.34	88.88%
Total 4-3100 · Store Sales	2,927.73	3,500.00	-572.27	83.65%	108,000.99	124,050.00	-16,049.01	87.06%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	0.00	0.00	0.00	0.0%	17,899.54	12,000.00	5,899.54	149.16%
4-3220 · Gasoline	0.00	0.00	0.00	0.0%	53,144.68	44,500.00	8,644.68	119.43%
4-3230 · Pump Out	0.00	0.00	0.00	0.0%	2,028.76	2,130.00	-101.24	95.25%
Total 4-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	73,072.98	58,630.00	14,442.98	124.63%
Total 4-3000 · Ship Store Income	2,927.73	3,500.00	-572.27	83.65%	181,073.97	182,680.00	-1,606.03	99.12%
Total Income	2,927.73	3,500.00	-572.27	83.65%	181,073.97	182,680.00	-1,606.03	99.12%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	50.03	0.00	50.03	100.0%	1,955.39	2,000.00	-44.61	97.77%
5-3120 · Consumables	0.00	0.00	0.00	0.0%	952.76	1,013.00	-60.24	94.05%
5-3130 · Marine Supplies	1,555.79	2,275.00	-719.21	68.39%	38,803.46	59,475.00	-20,671.54	65.24%
5-3140 · Personal Items	22.06	0.00	22.06	100.0%	4,412.69	3,192.00	1,220.69	138.24%
5-3150 · Special Orders	522.74	0.00	522.74	100.0%	18,028.54	17,150.00	878.54	105.12%
Total 5-3100 · Store Sales	2,150.62	2,275.00	-124.38	94.53%	64,152.84	82,830.00	-18,677.16	77.45%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	0.00	0.00	0.00	0.0%	15,625.29	9,600.00	6,025.29	162.76%
5-3220 · Gasoline	0.00	0.00	0.00	0.0%	41,554.57	35,600.00	5,954.57	116.73%
Total 5-3200 · Fuel Dock Sales	0.00	0.00	0.00	0.0%	57,179.86	45,200.00	11,979.86	126.5%
Total 5-3000 · Ship Store COGS	2,150.62	2,275.00	-124.38	94.53%	121,332.70	128,030.00	-6,697.30	94.77%
Total COGS	2,150.62	2,275.00	-124.38	94.53%	121,332.70	128,030.00	-6,697.30	94.77%
Gross Profit	777.11	1,225.00	-447.89	63.44%	59,741.27	54,650.00	5,091.27	109.32%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	1,572.55	2,360.00	-787.45	66.63%	34,944.26	41,284.00	-6,339.74	84.64%
6-3120 · FICA/Medicare	155.18	181.00	-25.82	85.74%	2,769.20	3,159.00	-389.80	87.66%
6-3130 · Unemployment Compensation	46.00	100.00	-54.00	46.0%	155.38	495.00	-339.62	31.39%
6-3140 · Workers Compensation	128.68	264.00	-135.32	48.74%	955.23	2,640.00	-1,684.77	36.18%
Total 6-3100 · Wages & Taxes	1,902.41	2,905.00	-1,002.59	65.49%	38,824.07	47,578.00	-8,753.93	81.6%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	456.00	432.00	24.00	105.56%	1,792.00	1,296.00	496.00	138.27%

Washburn Marina
Ship Store Budget vs. Actual
January 2023

ACTUAL V BUDGET	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	1,330.00	-1,194.00	10.23%
6-3230 · Health Insurance	0.00	1,050.00	-1,050.00	0.0%	2,147.23	8,400.00	-6,252.77	25.56%
6-3240 · Retirement Plan	22.94	149.00	-126.06	15.4%	22.94	1,564.00	-1,541.06	1.47%
Total 6-3200 · Employee Benefits	478.94	1,764.00	-1,285.06	27.15%	4,098.17	12,590.00	-8,491.83	32.55%
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	195.00	250.00	-55.00	78.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	309.00	250.00	59.00	123.6%
6-3320 · Freight/Shipping	-2.95	100.00	-102.95	-2.95%	1,387.93	2,000.00	-612.07	69.4%
6-3330 · Supplies	0.00	0.00	0.00	0.0%	1,098.94	600.00	498.94	183.16%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	146.28	0.00	146.28	100.0%
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	637.53	600.00	37.53	106.26%
6-3360 · Utilities	100.31	100.00	0.31	100.31%	903.72	1,000.00	-96.28	90.37%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-10.55	0.00	-10.55	100.0%
Total 6-3000 · Ship Store Expenses	2,478.71	4,894.00	-2,415.29	50.65%	47,590.09	64,868.00	-17,277.91	73.37%
Total Expense	2,478.71	4,894.00	-2,415.29	50.65%	47,590.09	64,868.00	-17,277.91	73.37%
Net Ordinary Income	-1,701.60	-3,669.00	1,967.40	46.38%	12,151.18	-10,218.00	22,369.18	-118.92%
Net Income	-1,701.60	-3,669.00	1,967.40	46.38%	12,151.18	-10,218.00	22,369.18	-118.92%

PREVIOUS YEAR COMPARISON	Jan 23	Jan 22	\$ Change	% Change	Apr '22 - Jan 23	Apr '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	2,927.73	2,654.81	272.92	10.28%	181,073.97	198,923.43	-17,849.46	-8.97%
Total Income	2,927.73	2,654.81	272.92	10.28%	181,073.97	198,923.43	-17,849.46	-8.97%
Cost of Goods Sold								
5-3000 · Ship Store COGS	2,150.62	1,322.40	828.22	62.63%	121,332.70	146,531.00	-25,198.30	-17.2%
Total COGS	2,150.62	1,322.40	828.22	62.63%	121,332.70	146,531.00	-25,198.30	-17.2%
Gross Profit	777.11	1,332.41	-555.30	-41.68%	59,741.27	52,392.43	7,348.84	14.03%
Expense								
6-3000 · Ship Store Expenses	2,478.71	712.32	1,766.39	247.98%	47,590.09	43,618.30	3,971.79	9.11%
Total Expense	2,478.71	712.32	1,766.39	247.98%	47,590.09	43,618.30	3,971.79	9.11%
Net Ordinary Income	-1,701.60	620.09	-2,321.69	-374.41%	12,151.18	8,774.13	3,377.05	38.49%
Net Income	-1,701.60	620.09	-2,321.69	-374.41%	12,151.18	8,774.13	3,377.05	38.49%

Washburn Marina
General Expenses Budget vs. Actual
January 2023

ACTUAL V BUDGET								
	Jan 23	Budget	\$ Over Budget	% of Budget	Apr '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,610.94	10,063.00	-452.06	95.51%	110,649.65	109,662.00	987.65	100.9%
6-4120 · Repair/Maintenance Wages	1,854.10	1,943.00	-88.90	95.43%	31,761.33	29,697.00	2,064.33	106.95%
6-4130 · FICA/Medicare	994.16	1,037.00	-42.84	95.87%	11,306.00	11,296.00	10.00	100.09%
6-4140 · Unemployment Compensation	294.66	450.00	-155.34	65.48%	597.80	1,050.00	-452.20	56.93%
6-4150 · Workers Compensation	832.86	384.00	448.86	216.89%	4,653.44	3,906.00	747.44	119.14%
Total 6-4100 · Wages & Taxes	13,586.72	13,877.00	-290.28	97.91%	158,968.22	155,611.00	3,357.22	102.16%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	532.00	516.00	16.00	103.1%	2,160.00	1,548.00	612.00	139.54%
6-4220 · Personal Time Compensation	389.50	261.00	128.50	149.23%	1,767.00	2,610.00	-843.00	67.7%
6-4230 · Health Insurance	1,468.58	1,400.00	68.58	104.9%	13,801.90	14,000.00	-198.10	98.59%
6-4240 · Retirement Plan	349.59	407.00	-57.41	85.89%	3,984.90	4,047.00	-62.10	98.47%
Total 6-4200 · Employee Benefits	2,739.67	2,584.00	155.67	106.02%	21,713.80	22,205.00	-491.20	97.79%
6-4300 · Advertising & Marketing	539.61	165.00	374.61	327.04%	10,214.79	9,855.00	359.79	103.65%
6-4310 · Contract Services	33.53	38.00	-4.47	88.24%	408.50	380.00	28.50	107.5%
6-4320 · Donations	166.58	0.00	166.58	100.0%	1,595.33	1,400.00	195.33	113.95%
6-4330 · Education & Training	1,151.66	167.00	984.66	689.62%	3,070.60	2,470.00	600.60	124.32%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	223.46	25.00	198.46	893.84%	405.66	225.00	180.66	180.29%
6-4350 · Insurance	1,208.67	1,805.00	-596.33	66.96%	17,927.01	18,050.00	-122.99	99.32%
6-4370 · License/Permit/Fee/Dues/Subscr	912.77	500.00	412.77	182.55%	2,995.54	2,875.00	120.54	104.19%
6-4380 · Office Supplies/Postage	297.46	175.00	122.46	169.98%	1,754.91	1,750.00	4.91	100.28%
6-4390 · Professional Services	75.00	100.00	-25.00	75.0%	4,421.40	4,150.00	271.40	106.54%
6-4400 · Service Charges	1,263.49	1,250.00	13.49	101.08%	20,585.41	17,950.00	2,635.41	114.68%
6-4410 · Supplies	5.99	100.00	-94.01	5.99%	527.07	1,000.00	-472.93	52.71%
6-4420 · Travel/Lodging/Miles	0.00	1,500.00	-1,500.00	0.0%	946.08	2,000.00	-1,053.92	47.3%
6-4430 · Uniforms	0.00	0.00	0.00	0.0%	465.06	350.00	115.06	132.87%
6-4440 · Utilities	205.25	277.00	-71.75	74.1%	2,723.77	2,770.00	-46.23	98.33%
6-4450 · Misc Expenses	31.36	100.00	-68.64	31.36%	1,304.02	1,000.00	304.02	130.4%
6-4460 · Purchases Discount	-22.02	-50.00	27.98	44.04%	-416.22	-500.00	83.78	83.24%
Total 6-4000 · General Expenses	22,419.20	22,613.00	-193.80	99.14%	249,610.95	243,541.00	6,069.95	102.49%
Total Expense	22,419.20	22,613.00	-193.80	99.14%	249,610.95	243,541.00	6,069.95	102.49%
Net Ordinary Income	-22,419.20	-22,613.00	193.80	99.14%	-249,610.95	-243,541.00	-6,069.95	102.49%
Net Income	-22,419.20	-22,613.00	193.80	99.14%	-249,610.95	-243,541.00	-6,069.95	102.49%

PREVIOUS YEAR COMPARISON								
	Jan 23	Jan 22	\$ Change	% Change	Apr '22 - Jan 23	Apr '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	22,419.20	20,699.58	1,719.62	8.31%	249,610.95	236,077.11	13,533.84	5.73%
Total Expense	22,419.20	20,699.58	1,719.62	8.31%	249,610.95	236,077.11	13,533.84	5.73%
Net Ordinary Income	-22,419.20	-20,699.58	-1,719.62	-8.31%	-249,610.95	-236,077.11	-13,533.84	-5.73%
Net Income	-22,419.20	-20,699.58	-1,719.62	-8.31%	-249,610.95	-236,077.11	-13,533.84	-5.73%

Washburn Marina
Revenue - Draw Report
January 2023

	Jan 23	Apr '22 - Jan 23
9-1100 · Draws from City	-66,123.95	-953,195.83
9-2100 · Revenues Paid to City	122,489.09	1,346,096.21
	56,365.14	392,900.38
Revenues Paid to City Detail		
Operating Revenue		1,199,710.81
Maintenance Fees-2022		146,385.40
Total		1,346,096.21

Maintenance Fees Paid in Full

Scott Kluver

From: Scott Kluver <washburnadmin@cityofwashburn.org>
Sent: Friday, January 20, 2023 8:48 AM
To: 'crbroberg@centurytel.net'; 'Michelle Shrider'
Subject: Compilation or Review
Attachments: SKM_C36823012008350.pdf

Carl and Michelle,

In looking at the agreement and what the expectation is on “Exhibit 4”, I believe that a “review” is what is expected. If we would want to change that, the agreement would need to be modified and require approval from Marina Management, the Harbor Commission, and Council. If we are just changing who is doing the review, Marina Management and Harbor Commission would just need to agree on the CPA.

Scott J. Kluver
City of Washburn

From: xerox@cityofwashburn.org <xerox@cityofwashburn.org>
Sent: Friday, January 20, 2023 8:36 AM
To: washburnadmin@cityofwashburn.org
Subject: Message from KM_C368

9. Fiscal inspections and audits. The Harbor Commission shall have the right, upon reasonable notice, to inspect the Management Company's books and financial records. The Harbor Commission shall conduct an annual review of operations by a mutually agreed upon certified public accountant under this Agreement. The scope and standards for such reviews are set forth in Exhibit 4 attached hereto. The cost of such reviews shall be included in the operating expenses of the Marina and shall be included as a Marina expense under sec. 7(e). The Harbor Commission may, at its own expense, commission a special audit of operations under this Agreement. The Management Company will cooperate with all such inspections, reviews, and audits.

10. Physical plant inspections. The City and Harbor Commission shall have the right at any reasonable time to inspect the physical plant managed by the Management Company. The Management Company shall provide a summary report annually of the condition of the physical plant. This report will be reviewed by designated members of the Harbor Commission with a physical inspection of such.

11. Indemnity.

(a) **Management Company's indemnification of City.** Management Company covenants at all time to indemnify and save the Harbor Commission and City harmless from any and all loss, liability, cost or damages (not including operating losses) that may occur or be claimed after the date of this Agreement with respect to any person or property within the "Lease Boundary" (as modified pursuant to sec. 3) or to the physical assets of the City under the Management Company's management, resulting from any act done or omission by or through the Management Company, its agents, employees, invitees, or any person on the premises by reason of Management Company's use or

March 29, 2012

To Marina Management, Inc.
Michelle Shrider, General Manager
1 Marina Drive
Washburn, Wisconsin 54891

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

- 1) We will review the balance sheet of Marina Management, Inc. as of December 31, 2012, and the related statements of income, retained earnings, and cash flows for the year then ended, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The objective of a review engagement is to obtain limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

You are responsible for:

- a) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- b) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- c) preventing and detecting fraud.
- d) identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
- e) the selection and application of accounting principles.
- f) making all financial records and related information available to us and for the accuracy and completeness of that information.
- g) providing us, at the conclusion of the engagement, with a letter that confirms certain representations made during the review.

We will conduct our review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A review includes primarily applying analytical procedures to your financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. A review does not contemplate obtaining an understanding of the Company's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion regarding the financial statements as a whole.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our review procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our review procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete our review of your financial statements, we will not issue a report on such statements as a result of this engagement.

- 2) We will also prepare the schedule reconciling cash transfers to and from the Washburn Harbor Commission to reported revenues and expenses.

You are responsible for making all management decisions and performing all management functions, and for designating an individual who possesses suitable skill, knowledge, or experience to oversee any bookkeeping services, tax services, or other services we provide. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Darryl M. Helenius, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$2,815. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

dmh Roe Meyer

Acknowledged:
Marina Management, Inc.

General Manager

Date



RE: Financial Review of MM, Inc financials

washburnadmin@cityofwashburn.org

Received:	Feb 3, 2023 2:43 PM
Expires:	Mar 5, 2023 2:43 PM
From:	mattc@chippewavalleybank.com
To:	michelle@washburnmarina.com
Cc:	washburnadmin@cityofwashburn.org
Subject:	RE: Financial Review of MM, Inc financials

Attachments: image001.png

This message was sent securely using Zix[®]

Good afternoon Michelle,

I have reached out to Ryan for a discussion but we have not been able to connect just yet. I hesitate to give my recommendation before speaking with Ryan, but as it stands right now my recommendation would be reviewed statements versus a compilation. As I understand it, the way this was written up originally, and agreed to by all parties, was to have reviewed financial statements so that there wouldn't be a shred of doubt as to their accuracy. Personally, as I've mentioned previously, I have no doubts as to the accuracy of your numbers, but if the matter ever came under the scrutiny of the public we might have an issue. As you know, it can get touchy when the amount of the management company's incentive bonus is determined by unverified financial statements submitted by the same company.

I will continue to reach out to Ryan. My hope is that he will agree to review the financial statements you provide and give some level of assurance to the Harbor Commission that he checked your numbers and verified as much info as possible, without doing an actual financial statement review, which I know he can no longer do for us. I'll try to pick his brain a little about what a "compilation with notes" is by his definition. I will report back to you as soon as he and I talk.

Thanks,

Matt Crowell

Vice President

NMLS# 1264658

Office: 866-282-3501

Direct Dial: 715-631-7246

Mobile: 715-209-5709

www.chippewavalleybank.com



Institution NMLS# 793029

From: Michelle Shrider <michelle@washburnmarina.com>
Sent: Friday, February 3, 2023 9:46 AM
To: Crowell, Matt <mattc@chippewavalleybank.com>
Cc: Scott Kluver <washburnadmin@cityofwashburn.org>
Subject: Financial Review of MM, Inc financials

Greetings Matt:

I am wondering if you've had an opportunity to contact Ryan Pierce yet to discuss the review versus compilation reports. I suspect that if you have a recommendation one way or the other, the balance of the Harbor Commission will follow your lead. If you feel that a compilation will be adequate after talking to Ryan, I won't contact the firm that I found that will do a review. If you are leaning towards a review recommendation, I will contact them so that I can get in the queue. Thanks!

Sincerely,

Michelle Shrider, CMM

Washburn Marina, Gen'l Mgr.

Marina Management, Inc. Pres.

1 Marina Drive

Washburn, WI 54891

715-373-5050

www.washburnmarina.com

Live Webcam at the Marina – Click Here

Join us on Facebook

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Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

BUDGET SUMMARY

	BUDGET Apr 23- Mar 24	Anticipated Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15- Mar 16
REVENUE										
Facility	420,892	428,256	393,235	433,693	402,896	391,323	382,315	349,629	362,585	329,489
Service Dept	749,765	723,863	680,109	759,888	597,958	647,820	667,577	666,171	726,263	757,415
Ship Store	210,930	188,821	189,930	205,580	164,660	190,278	206,880	180,597	184,002	162,978
GROSS REVENUE	1,381,587	1,340,940	1,263,274	1,399,161	1,165,514	1,229,421	1,256,772	1,196,397	1,272,850	1,249,882
COST OF GOODS SOLD										
Service Dept	243,691	245,876	209,235	288,693	261,849	227,624	229,333	227,014	261,832	285,335
Ship Store	148,285	126,319	132,755	152,017	111,469	134,189	153,285	131,529	139,380	117,791
TOTAL COST OF GOODS SOLD	391,975	372,194	341,990	440,710	373,318	361,813	382,618	358,544	401,212	403,127
GROSS PROFIT	989,612	968,746	921,284	958,451	792,196	867,608	874,154	837,854	871,638	846,755
EXPENSES										
Facility	62,950	54,798	64,875	51,991	47,619	55,468	50,785	46,586	49,129	40,128
Service Dept	132,221	117,563	139,010	109,822	96,982	110,775	122,604	140,211	132,606	123,045
Ship Store	76,626	59,140	75,066	48,144	55,925	63,225	67,196	64,609	58,449	61,450
General	330,261	301,956	294,059	287,876	268,951	259,870	253,256	256,256	260,225	233,406
TOTAL EXPENSES	602,058	533,458	573,010	497,833	469,477	489,338	493,841	507,663	500,409	458,029
NET INCOME	387,554	435,288	348,274	460,618	322,719	378,270	380,313	330,191	371,229	388,726
Less Maintenance Fees	146,817	140,235	140,235	140,235	140,235	137,683	137,683	127,837	126,680	126,780
INCOME FROM MARINA OP'S	240,737	295,053	208,039	320,383	182,484	240,587	242,630	202,354	244,548	261,945

Washburn Marina Budget

Fiscal Year April 2023 through March 2024

DRAFT: January 24, 2023

TOTAL BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipated Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15-Mar 16
Facility Income										
In-Season	147,500	148,578	147,000	157,586	145,166	135,234	130,301	113,284	113,263	110,321
Off-Season	121,075	131,395	100,000	127,516	114,245	113,824	108,744	103,401	110,283	86,989
Maintenance Fees	146,817	140,235	140,235	140,235	140,235	137,683	137,683	127,837	126,680	126,780
Misc Services	5,500	8,049	6,000	8,356	3,250	4,481	5,587	5,106	12,358	5,398
Total Facility Income	420,892	428,256	393,235	433,693	402,896	391,323	382,315	349,629	362,585	329,489
Service Department Income										
Labor	589,015	559,898	546,559	552,018	391,827	487,260	508,443	542,188	571,244	558,642
Materials	116,500	107,091	99,000	134,799	159,713	124,569	115,887	84,326	106,001	147,279
Contract Services	25,000	36,396	16,000	52,627	23,281	15,786	20,763	16,793	24,768	27,757
Misc Charges	20,250	20,778	19,750	20,444	23,141	20,320	22,485	22,864	24,263	23,738
Credit/Refunds	-1,000	-300	-1,200	-	(4)	(115)	-	-	(14)	-
Total Service Dept Income	749,765	723,863	680,109	759,888	597,958	647,820	667,577	666,171	726,263	757,415
Ship Store Income										
Store Sales	141,200	115,748	131,300	145,040	109,929	118,550	135,008	128,401	136,321	111,165
Fuel Dock Sales	69,730	73,073	58,630	60,540	54,731	71,728	71,872	52,196	47,681	51,813
Total Ship Store Income	210,930	188,821	189,930	205,580	164,660	190,278	206,880	180,597	184,002	162,978
TOTAL INCOME	1,381,587	1,340,940	1,263,274	1,399,161	1,165,514	1,229,421	1,256,772	1,196,397	1,272,850	1,249,882
COST OF GOODS SOLD										
Service Department COGS										
Billable Labor: ~71%	139,641	134,283	125,535	133,464	105,977	117,158	119,645	143,112	154,054	146,833
Contract Services	22,500	31,397	14,400	46,482	20,534	13,524	18,991	18,598	24,098	23,714
Materials	81,550	80,197	69,300	108,747	135,338	96,942	90,697	65,304	83,680	114,788
Total Service Dept COGS	243,691	245,876	209,235	288,693	261,849	227,624	229,333	227,014	261,832	285,335
Ship Store COGS										
Store Sales	94,285	69,139	87,555	106,646	75,423	80,969	94,348	88,602	100,445	76,740
Fuel Dock Sales	54,000	57,180	45,200	45,371	36,046	53,220	58,937	42,928	38,935	41,051
Total Ship Store COGs	148,285	126,319	132,755	152,017	111,469	134,189	153,285	131,529	139,380	117,791
TOTAL COGS	391,975	372,194	341,990	440,710	373,318	361,813	382,619	358,544	401,212	403,127
GROSS PROFIT	989,612	968,746	921,284	958,451	792,196	867,608	874,153	837,854	871,638	846,755
EXPENSES										
Facility Expenses										
Utilities										
Marina	12,400	12,021	12,575	10,068	9,284	9,828	11,278	10,201	9,455	8,559
Buildings/Grounds	25,700	23,278	27,650	20,240	18,926	18,677	16,728	20,539	18,069	18,969
Maintenance & Supplies										
Marina	3,050	2,289	3,100	3,624	2,836	3,220	2,351	3,276	3,978	2,558
Buildings/Grounds	15,800	17,210	15,550	18,059	14,073	18,403	17,130	12,570	14,294	10,041
Contingent Expense	6,000	0	6,000	-	2,500	5,340	3,298	-	3,333	-
Total Facility Expenses	62,950	54,798	64,875	51,991	47,619	55,468	50,785	46,586	49,129	40,128
Service Department Expenses										
Non-Billable Wages & Taxes										
Labor	56,818	46,291	50,933	42,926	39,816	42,410	50,366	59,419	46,799	40,099
Tax & Benefits	51,248	54,758	62,658	50,246	39,373	51,338	62,966	67,410	73,669	70,262
Education & Training	4,004	3,201	4,404	3,077	3,580	3,067	769	6,613	3,026	4,359
Equipment Maintenance	6,300	3,891	6,490	4,868	7,394	6,351	5,643	4,970	5,975	5,779
Freight & Shipping	3,300	3,834	3,000	3,115	3,213	2,971	3,933	2,548	3,066	3,592
Hazardous Waste Removal	800	802	850	934	130	613	40	718	730	115
Small Tools	4,800	4,716	4,800	5,219	2,218	3,649	2,152	4,484	2,841	3,196
Supplies	0	-7,652	0	(3,862)	(3,721)	(2,426)	(6,222)	(9,648)	(8,337)	(9,067)
Travel/Lodging/Meals	300	230	1,750	213	-	470	176	40	164	344
Uniforms	1,650	2,486	1,125	869	2,593	903	795	1,432	2,722	1,268
Utilities	1,200	1,102	1,200	1,291	1,189	1,041	1,091	1,085	1,102	1,095
Warranty Parts	1,800	3,904	1,800	926	1,197	389	895	1,141	847	2,004
Total Service Dept Expenses	132,221	117,563	139,010	109,822	96,982	110,775	122,604	140,211	132,606	123,045

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

TOTAL BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipated Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15-Mar 16
Ship Store Expenses										
Labor - Payroll & Taxes										
Regular & OT Hours	53,346	41,632	47,184	33,975	35,767	42,202	43,220	43,522	40,687	38,333
Taxes & Benefits	17,191	12,296	22,752	7,932	16,967	18,632	19,429	16,600	13,492	17,643
Education & Training	1,000	195	250	67	-	-	-	-	-	-
Equipment Maintenance	360	334	275	1,786	380	74	124	6	56	190
Freight & Shipping	1,850	1,531	2,105	1,711	1,618	950	2,370	1,518	1,558	2,220
Supplies	780	1,274	700	738	30	314	487	984	984	1,269
Travel/Lodging/Miles	300	146	0	-	-	-	-	150	20	-
Uniforms	600	638	600	557	12	-	356	750	485	578
Utilities	1,200	1,104	1,200	1,291	1,184	1,041	1,091	1,085	1,102	1,095
Over/Under	0	-11	0	87	(33)	12	118	(6)	66	123
Total Ship Store Expenses	76,626	59,140	75,066	48,144	55,925	63,225	67,196	64,609	58,449	61,450
General Expenses										
Labor - Payroll & Taxes										
Administration Wages	137,172	137,228	136,240	125,620	121,929	114,429	109,341	118,183	116,148	113,025
Repair/Maintenance Wages	50,063	38,653	35,975	39,576	37,939	38,695	37,780	32,267	33,701	25,099
Taxes & Benefits	58,300	46,431	47,007	45,913	45,557	42,183	41,462	42,117	50,808	47,106
Advertising & Marketing	8,520	10,449	10,235	11,081	8,398	9,246	7,309	8,741	6,372	5,128
Contract Services	480	485	456	476	434	453	440	390	920	822
Donations	1,400	1,429	1,400	1,450	990	225	1,334	1,306	778	895
Education & Training	3,445	2,420	2,637	2,262	2,313	2,545	971	2,203	307	152
Equipmt/Furnish/Sm Tools/In	300	232	250	347	1,546	132	1,071	426	1,225	706
Insurance	25,200	22,831	21,660	20,880	17,314	15,800	16,064	17,593	20,513	14,583
Licenses/Permits/Fees/Dues	3,725	3,103	3,325	3,407	2,872	3,348	2,971	2,493	2,803	3,536
Postage/Office Supplies	2,100	2,069	2,100	2,545	1,980	1,733	2,399	1,544	1,939	1,560
Professional Services	9,300	5,546	5,250	4,316	3,922	5,538	4,786	6,240	5,284	4,974
Service Charges	23,800	24,321	19,950	24,054	18,564	19,375	18,310	15,326	15,948	11,281
Supplies	1,200	821	1,200	536	191	733	624	1,086	800	1,185
Travel/Lodging/Miles	1,075	1,046	2,100	379	55	1,465	3,061	1,790	2,443	1,681
Uniforms	400	336	350	163	791	35	91	229	440	189
Utilities	3,180	3,479	3,324	3,289	3,377	3,210	3,252	3,261	3,432	2,767
Misc Expenses	1,200	1,573	1,200	2,021	290	757	1,885	2,379	(158)	157
Purchases Discount	-600	-494	-600	(439)	489	(32)	106	(1,318)	(3,477)	(1,420)
Total General Expenses	330,261	301,956	294,059	287,876	268,951	259,870	253,256	256,256	260,225	233,406
TOTAL EXPENSES	602,058	533,458	573,010	497,833	469,477	489,338	493,841	507,663	500,409	458,029
NET INCOME	387,554	435,288	348,274	460,618	322,719	378,270	380,312	330,191	371,229	388,726
Less Maintenance Fees	146,817	140,235	140,235	140,235	140,235	137,683	137,683	127,837	126,680	126,780
INCOME FROM MARINA OP'S	240,737	295,053	208,039	320,383	182,484	240,587	242,629	202,354	244,548	261,945
Net Operating Income - w/out Maint Fees				320,383	182,484	240,587	242,629	202,354	244,548	261,945
Budget w/out Maint Fees				200,793	232,030	232,841	244,386	219,301	188,572	176,032
Operating Deficit/Surplus				119,590	(49,546)	7,746	(1,757)	(16,947)	55,976	85,913
					COVID PPP add: \$104k Net: \$54,454					

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24,2023

FACILITIES BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipated Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15- Mar 16
Facility Income										
In-Season	147,500	148,578	147,000	157,586	145,166	135,234	130,301	113,284	113,263	110,321
Off-Season	121,075	131,395	100,000	127,516	114,245	113,824	108,744	103,401	110,283	86,989
Maintenance Fees	146,817	140,235	140,235	140,235	140,235	137,683	137,683	127,837	126,680	126,780
Misc Services	5,500	8,049	6,000	8,356	3,250	4,481	5,587	5,106	12,358	5,398
Total Facility Income	420,892	428,256	393,235	433,693	402,896	391,323	382,315	349,629	362,585	329,489
Facility Expenses										
Utilities										
Marina	12,400	12,021	12,575	10,068	9,284	9,828	11,278	10,201	9,455	8,559
Buildings/Grounds	25,700	23,278	27,650	20,240	18,926	18,677	16,728	20,539	18,069	18,969
Maintenance & Supplies										
Marina	3,050	2,289	3,100	3,624	2,836	3,220	2,351	3,276	3,978	2,558
Buildings/Grounds	15,800	17,210	15,550	18,059	14,073	18,403	17,130	12,570	14,294	10,041
Contingent Expense	6,000	0	6,000	0	2,500	5,340	3,298	0	3,333	0
Total Facility Expenses	62,950	54,798	64,875	51,991	47,619	55,468	50,785	46,586	49,129	40,128
NET FACILITY INCOME	357,942	373,458	328,360	381,702	355,277	335,855	331,530	303,043	313,456	289,360

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24,2023

SERVICE DEPT. BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipat ed Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15- Mar 16
Service Department Income										
Labor	589,015	559,898	546,559	552,018	391,827	487,260	508,443	542,188	571,244	558,642
Materials	116,500	107,091	99,000	134,799	159,713	124,569	115,887	84,326	106,001	147,279
Contract Services	25,000	36,396	16,000	52,627	23,281	15,786	20,763	16,793	24,768	27,757
Misc Charges	20,250	20,778	19,750	20,444	23,141	20,320	22,485	22,864	24,263	23,738
Credit/Refunds	-1,000	-300	-1,200	0	-4	-115	0	0	-14	0
Total Service Dept Income	749,765	723,863	680,109	759,888	597,958	647,820	667,577	666,171	726,263	757,415
Service Department COGS										
Billable Labor: ~71%	139,641	134,283	125,535	133,464	105,977	117,158	119,645	143,112	154,054	146,833
Contract Services	22,500	31,397	14,400	46,482	20,534	13,524	18,991	18,598	24,098	23,714
Materials	81,550	80,197	69,300	108,747	135,338	96,942	90,697	65,304	83,680	114,788
Total Service Dept COGS	243,691	245,876	209,235	288,693	261,849	227,624	229,333	227,014	261,832	285,335
GROSS SERVICE DEPARTMENT INCOME	506,074	477,987	470,874	471,195	336,109	420,196	438,244	439,157	464,431	472,080
Service Department Expenses										
Non-Billable Wages & Taxes										
Labor	56,818	46,291	50,933	42,926	39,816	42,410	50,366	59,419	46,799	40,099
Tax & Benefits	51,248	54,758	62,658	50,246	39,373	51,338	62,966	67,410	73,669	70,262
Non-Billable Wages & Taxes SUBTOTAL	108,067	101,049	113,591	93,172	79,189	93,748	113,332	126,829	120,468	110,361
Education & Training	4,004	3,201	4,404	3,077	3,580	3,067	769	6,613	3,026	4,359
Equipment Maintenance	6,300	3,891	6,490	4,868	7,394	6,351	5,643	4,970	5,975	5,779
Freight & Shipping	3,300	3,834	3,000	3,115	3,213	2,971	3,933	2,548	3,066	3,592
Hazardous Waste Removal	800	802	850	934	130	613	40	718	730	115
Small Tools	4,800	4,716	4,800	5,219	2,218	3,649	2,152	4,484	2,841	3,196
Supplies	0	-7,652	0	-3,862	-3,721	-2,426	-6,222	-9,648	-8,337	-9,067
Travel/Lodging/Meals	300	230	1,750	213	0	470	176	40	164	344
Uniforms	1,650	2,486	1,125	869	2,593	903	795	1,432	2,722	1,268
Utilities	1,200	1,102	1,200	1,291	1,189	1,041	1,091	1,085	1,102	1,095
Warranty Parts	1,800	3,904	1,800	926	1,197	389	895	1,141	847	2,004
Total Service Dept Expenses	132,221	117,563	139,010	109,822	96,982	110,775	122,604	140,211	132,606	123,045
NET SERVICE DEPARTMENT INCOME	373,854	360,424	331,864	361,373	239,127	309,421	315,641	298,946	331,825	349,035

Washburn Marina Budget
Fiscal Year April 2022 through March 2023
DRAFT: January 24, 2023

SHIP STORE BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipat ed Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15- Mar 16
Ship Store Income										
Store Sales	141,200	115,748	131,300	145,040	109,929	118,550	135,008	128,401	136,321	111,165
Fuel Dock Sales	69,730	73,073	58,630	60,540	54,731	71,728	71,872	52,196	47,681	51,813
Total Ship Store Income	210,930	188,821	189,930	205,580	164,660	190,278	206,880	180,597	184,002	162,978
Ship Store COGS										
Store Sales	94,285	69,139	87,555	106,646	75,423	80,969	94,348	88,602	100,445	76,740
Fuel Dock Sales	54,000	57,180	45,200	45,371	36,046	53,220	58,937	42,928	38,935	41,051
Total Ship Store COGs	148,285	126,319	132,755	152,017	111,469	134,189	153,285	131,529	139,380	117,791
GROSS SHIP STORE INCOME	62,646	62,502	57,175	53,563	53,191	56,089	53,595	49,068	44,622	45,186
Ship Store Expenses										
Labor - Payroll & Taxes										
Regular & OT Hours	53,346	41,632	47,184	33,975	35,767	42,202	43,220	43,522	40,687	38,333
Taxes & Benefits	17,191	12,296	22,752	7,932	16,967	18,632	19,429	16,600	13,492	17,643
Labor - Payroll & Taxes SUBTOTAL	70,536	53,928	69,936	41,907	52,734	60,834	62,649	60,122	54,179	55,976
Education & Training	1,000	195	250	67	0	0	0	0	0	0
Equipment Maintenance	360	334	275	1,786	380	74	124	6	56	190
Freight & Shipping	1,850	1,531	2,105	1,711	1,618	950	2,370	1,518	1,558	2,220
Supplies	780	1,274	700	738	30	314	487	984	984	1,269
Travel/Lodging/Miles	300	146	0	0	0	0	0	150	20	0
Uniforms	600	638	600	557	12	0	356	750	485	578
Utilities	1,200	1,104	1,200	1,291	1,184	1,041	1,091	1,085	1,102	1,095
Over/Under	0	-11	0	87	-33	12	118	-6	66	123
Total Ship Store Expenses	76,626	59,140	75,066	48,144	55,925	63,225	67,196	64,609	58,449	61,450
NET SHIP STORE INCOME	-13,981	3,363	-17,891	5,419	-2,734	-7,136	-13,602	-15,542	-13,827	-16,264

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

GENERAL EXPENSES BUDGET DETAIL

	BUDGET Apr 23- Mar 24	Anticipat ed Apr '22 - Mar 23	FY 2022- 2023 Budget	Apr'21- Mar '22	Apr'20- Mar '21	Apr '19 - Mar '20	Apr '18 - Mar '19	Apr '17 - Mar '18	Apr '16 - Mar '17	Apr 15- Mar 16
General Expenses										
Labor - Payroll & Taxes										
Administration Wages	137,172	137,228	136,240	125,620	121,929	114,429	109,341	118,183	116,148	113,025
Repair/Maintenance Wages	50,063	38,653	35,975	39,576	37,939	38,695	37,780	32,267	33,701	25,099
Taxes & Benefits	58,300	46,431	47,007	45,913	45,557	42,183	41,462	42,117	50,808	47,106
PAYROLL SUBTOTAL	245,536	222,312	219,222	211,109	205,425	195,307	188,583	192,567	200,657	185,230
Advertising & Marketing	8,520	10,449	10,235	11,081	8,398	9,246	7,309	8,741	6,372	5,128
Contract Services	480	485	456	476	434	453	440	390	920	822
Donations	1,400	1,429	1,400	1,450	990	225	1,334	1,306	778	895
Education & Training	3,445	2,420	2,637	2,262	2,313	2,545	971	2,203	307	152
Equipmt/Furnish/Sm Tools/Maint	300	232	250	347	1,546	132	1,071	426	1,225	706
Insurance	25,200	22,831	21,660	20,880	17,314	15,800	16,064	17,593	20,513	14,583
Licenses/Permits/Fees/Dues/Subscr	3,725	3,103	3,325	3,407	2,872	3,348	2,971	2,493	2,803	3,536
Postage/Office Supplies	2,100	2,069	2,100	2,545	1,980	1,733	2,399	1,544	1,939	1,560
Professional Services	9,300	5,546	5,250	4,316	3,922	5,538	4,786	6,240	5,284	4,974
Service Charges	23,800	24,321	19,950	24,054	18,564	19,375	18,310	15,326	15,948	11,281
Supplies	1,200	821	1,200	536	191	733	624	1,086	800	1,185
Travel/Lodging/Miles	1,075	1,046	2,100	379	55	1,465	3,061	1,790	2,443	1,681
Uniforms	400	336	350	163	791	35	91	229	440	189
Utilities	3,180	3,479	3,324	3,289	3,377	3,210	3,252	3,261	3,432	2,767
Misc Expenses	1,200	1,573	1,200	2,021	290	757	1,885	2,379	-158	157
Purchases Discount	-600	-494	-600	-439	489	-32	106	-1,318	-3,477	-1,420
Total General Expenses	330,261	301,956	294,059	287,876	268,951	259,870	253,256	256,256	260,225	233,406

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

PAYROLL DATA

	BUDGET Apr 23- Mar 24	Anticipate d Apr '22 - Mar 23	FY 2022- 2023 Budget
SERVICE DEPT			
Technician Wages - Billable - 5 FT	139,641	134,283	125,535
Non-Billable - Techs & Admin	56,818	46,291	50,933
Taxes & Benefits	51,248	54,758	62,658
Service Department TOTAL	247,707	235,331	239,126
SHIP STORE			
Staff: 1.5 FT & 1 PT	53,346	41,632	47,184
Taxes & Benefits	17,191	12,296	22,752
Ship Store TOTAL	70,536	53,928	69,936
GENERAL EXPENSE			
Administration - 2 FT	137,172	137,228	136,240
Repair/Maintenance - 1 FT @ 50%, 2 PT	50,063	38,653	35,975
Taxes & Benefits	58,300	46,431	47,007
General Expenses TOTAL	245,536	222,312	219,222
General Manager Detail:			
Salary	94,250	91,520	91,520
Health Insurance	8,446	10,505	10,505
Disability Insurance	4,205	4,205	4,205
	106,901	106,230	106,230

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

Budget		
2023-2024	Marketing & Advertising	Description
Apr		
\$	65	Constant Contact Email & Weebly Website
\$	350	promo gift-Pens
\$	210	TDS - Washburn Inn Ad Book
\$	200	General Advertising
		<hr/>
\$	825	
May		
\$	65	Constant Contact Email & Weebly Website
\$	525	Radio advertising
\$	250	General Advertising
		<hr/>
\$	840	
Jun		
\$	525	Radio advertising
\$	65	Constant Contact Email & Weebly Website
\$	300	General Advertising
		<hr/>
\$	890	
Jul		
\$	65	Constant Contact Email & Weebly Website
\$	525	Radio Advertising
\$	300	General Advertising
		<hr/>
\$	890	
Aug		
\$	65	Constant Contact Email & Weebly Website
\$	750	Washburn Hwy Billboard
\$	525	Radio Advertising
\$	300	General Advertising
		<hr/>
\$	1,640	
Sep		
\$	525	Radio advertising
\$	65	Constant Contact Email & Weebly Website
\$	105	Bayfield & Ashland Co Visitor Guide
\$	200	General Advertising
		<hr/>
\$	895	
Oct		
\$	65	Constant Contact Email & Weebly Website
\$	525	Radio advertising
\$	200	General Advertising
		<hr/>
\$	790	
Nov		
\$	65	Constant Contact Email & Weebly Website
\$	525	Radio advertising
\$	200	General Advertising
		<hr/>
\$	790	
Dec		
\$	65	Constant Contact Email & Weebly Website
\$	250	Printed Material
\$	100	General Advertising
		<hr/>
\$	415	
Jan 15		
\$	500	Sea Value Store Catelogs
\$	65	Constant Contact Email & Weebly Website
\$	100	General Advertising
		<hr/>
\$	165	
Feb 15		
\$	65	Constant Contact Email & Weebly Website
\$	150	Washburn Chamber Visitor Guide
\$	50	General Advertising
		<hr/>
\$	265	
Mar 15		
\$	65	Constant Contact Email & Weebly Website
\$	50	General Advertising
		<hr/>
\$	115	
TOTAL \$ 8,520		

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

Marketing & Advertising Plan

Additional online advertising - Facebook & Instagram sponsored ads and create an online marketing calendar with prescheduled posts	Continuing Effort
Newsblasts via email to announce special offers	Continuing Effort
Ship Store offers to include special orders, featured products that have special pricing, monthly and holiday specials that fit that time period. Advertise on radio and Facebook, using boosts to expand coverage	Continuing Effort
Service Dept offers to include special offers on vendor discounts, discounts for off-season services, various maintenance programs such as mechanical, gelcoat, etc. Emphasize electronics installations. Advertise on radio & Facebook, using boosts to expand coverage	Continuing Effort
Pens with marina name and phone #. Have to buy pens that customers take anyway. May as well have our name on them.	Continuing Effort
Printed ad in Bayfield & Ashland County, and Washburn Chamber publications	Continuing Effort
Trailerable Boat Storage Program & Boat Ramp features prominent in radio and other social media	Continuing Effort
Maintain Facebook, Instagram page accounts and use boosts to expand coverage	Continuing Effort
Host Boater's Garage sale 3rd weekend in Sept, encourage locals to participate as well as marina boaters.	Continuing Effort
Radio ads for slips, storage, service/repairs, boat ramp/fish cleaning station/washdown station	Continuing Effort
MOST IMPORTANTLY - Provide outstanding professional and courteous service to our current customer base. Word of mouth is the cheapest and most effective advertising available.	

Washburn Marina Budget
Fiscal Year April 2023 through March 2024
DRAFT: January 24, 2023

Footnotes:

Facilities:

Conservative budget based on previous budgets and actuals
In-Season=slip rental & guest dockage revenue. At 100% occupancy, cap revenue without major rental increase
Off-Season, continue to receive rent revenue for service bay space rental
Planned for utilities to remain flat going into next FY

Service Department:

Revenue stream based on 4.5 service technicians year round
Hourly door rate increased from \$110 to \$115/hr (4.5%)
Payroll/hourly wages additionally increased over previous FY to retain and attract technicians
Expenses held at previous levels, reduced where possible

Ship Store:

Based on previous year revenue/cogs numbers, work toward 40% margin
Payroll/hourly wages additionally increased over previous FY to retain and attract staff
Expenses held at previous levels, reduced where possible

General Expenses:

Payroll increase - admin salary & repair/maintenance wages
Advertising/Marketing reduced, no longer participate in Minneapolis Boat Show
Insurance: Liability/Cyber Security/Employmt Practices - 10% increase, based on actual increase 12/2/2022
Professional Services: review service fee increase from \$2500/yr to \$7000/yr
Service Charges=credit card processing fees. Holding down with offset fee for slip rental paid with credit card

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: Committees and Department Heads
From: Scott J. Kluver, Administrator
Re: Review of Property Inventory and "For Sale" List
Date: January 24, 2023

Periodically, it is necessary to review the City property inventory and "For Sale" list. Enclosed you will find a copy of the current property inventory map, a copy of the proposed property inventory map, a memo outlining the changes, and other documents related to the proposed changes, and the ordinance outlining the process.

This is your time to speak up. If you do not like something or want to recommend a change, please let me know by March 6, 2023. Any of your comments will go to the March 16 Plan Commission meeting for consideration.

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: Honorable Mayor and Plan Commission Members

From: Scott J. Kluver, ^{SK}Administrator

Re: Review of Property Inventory and "For Sale" List

Date: January 11, 2023

The time has come to review the property inventory and "For Sale" list. While this is supposed to be done every year, about every other year has been sufficient. There have been a few changes with properties being added and subtracted from the inventory. The current map is dated May 21, 2021. The new proposed map is dated December 22, 2022. The differences between the two are as follows:

Lot 2 – A little smaller as a portion of this property was sold.

Lot 24 – This property was sold as part of a land swap in that area. Lot 25 will need to have a small adjustment that is not yet indicated.

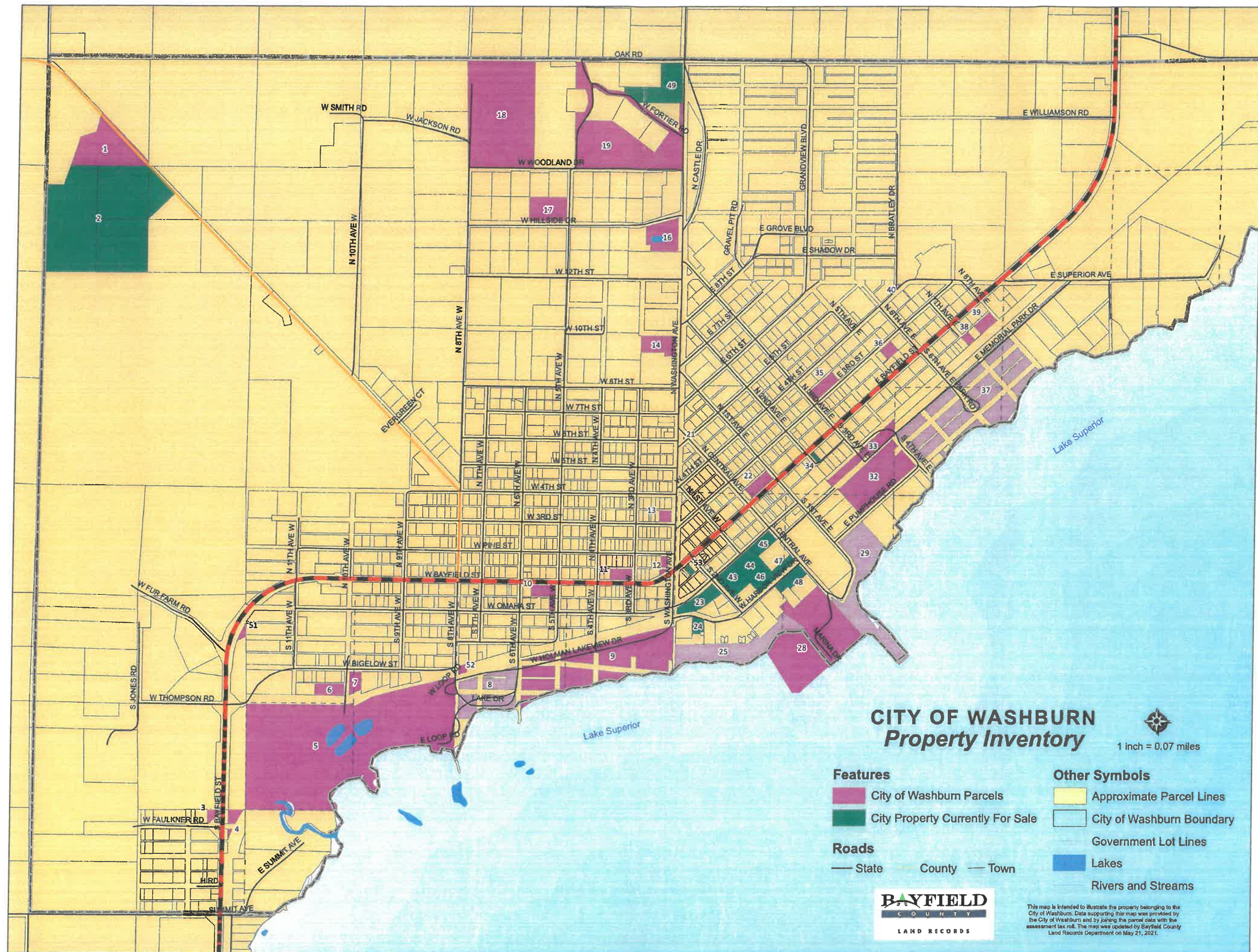
Lot 33 – This property was expanded as a donation to the City. It is part of the old railroad grade and recreational trail.

Lot 34 – Is in the process of being sold.

Lot 52 – Change color from purple to green to add to "For Sale" list. A portion of lot 52 has been used to reconfigure the connection of Holman Lakeview Drive with Bigelow St. This is part of the detour route for the STH 13 project in 2024. The remainder of the lot is desired to be transferred to the adjacent property owner. A draft certified survey map is included to show the proposed reconfiguration of the lot. On that map "Parcel 1" would be the portion that would be added to the "For Sale" list.

Lot 53 – (Brokedown building) has been sold.

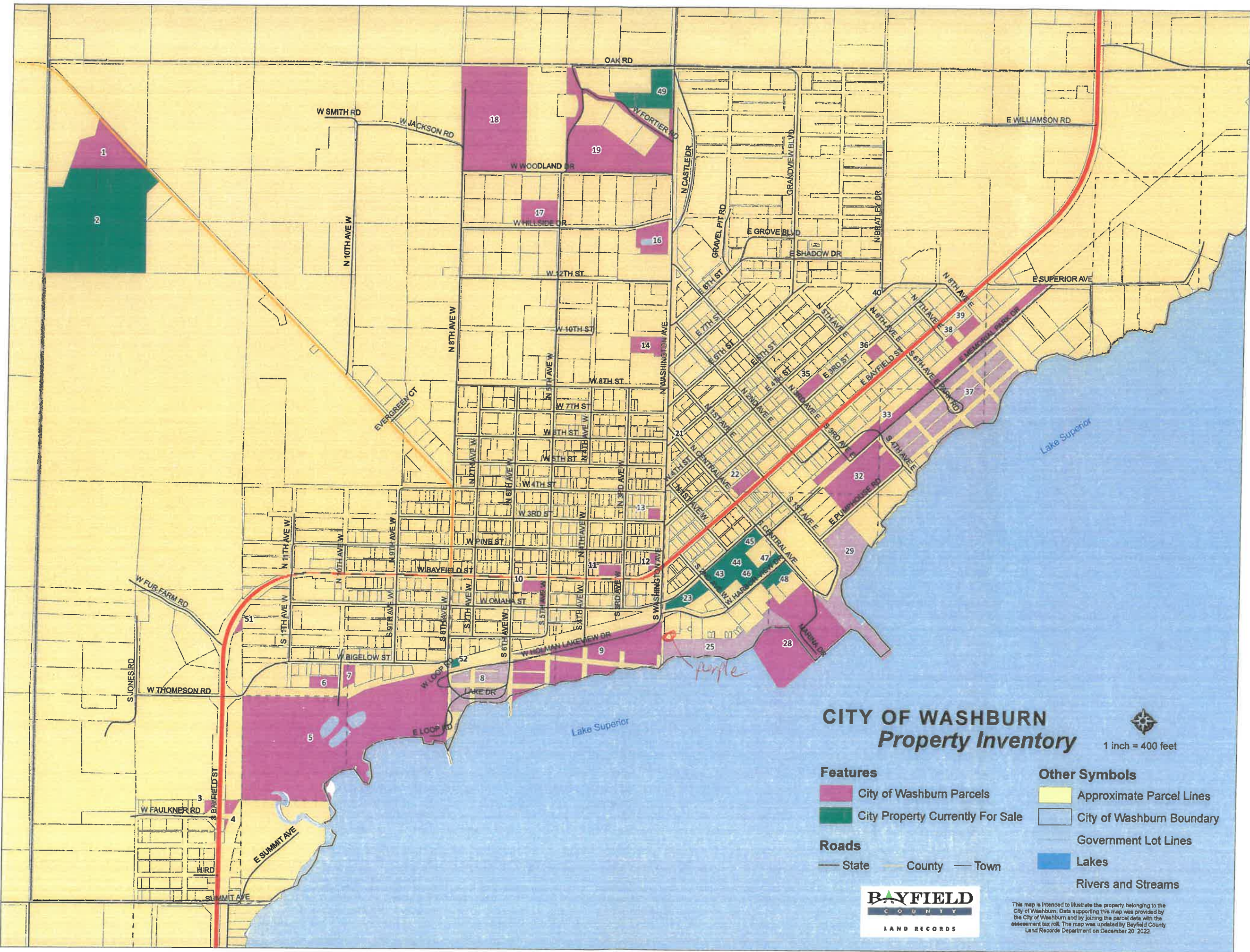
Please let me know if you have any additional proposed changes to the listing. This list will need to be distributed to the other committees and department heads for comment prior the Plan Commission making a final recommendation. After that, a public hearing will be held along with a vote by the Council.



1 inch = 0.07 miles

- 

This map is intended to illustrate the property belonging to the City of Washburn. Data supporting this map was provided by the City of Washburn and by joining the parcel data with the assessment tax roll. The map was updated by Bayfield County Land Records Department on May 21, 2021.



Proposed
Map

CITY OF WASHBURN Property Inventory

1 inch = 400 feet

Features

- City of Washburn Parcels
- City Property Currently For Sale

Roads

- State
- County
- Town

Other Symbols

- Approximate Parcel Lines
- City of Washburn Boundary
- Government Lot Lines
- Lakes
- Rivers and Streams



This map is intended to illustrate the property belonging to the City of Washburn. Data supporting this map was provided by the City of Washburn and by joining the parcel data with the assessment tax roll. The map was updated by Bayfield County Land Records Department on December 20, 2022.

BAYFIELD COUNTY
CERTIFIED SURVEY MAP NO. _____

A PARCEL OF LAND LOCATED WITHIN THE ABANDONED RAILROAD
RIGHT OF WAY, LOCATED ADJACENT TO LOT 9, BLOCK 3 OF THE
ORIGINAL TOWNSITE OF WASHBURN, SECTION 5, TOWNSHIP 48
NORTH, RANGE 4 WEST, CITY OF WASHBURN, BAYFIELD COUNTY, WI.



BEARINGS ARE GRID BASED
WCCS - BAYFIELD COUNTY WITH
THE WEST LINE OF THE NORTHWEST 1/4
MEASURED TO BEAR N00°46'08"E

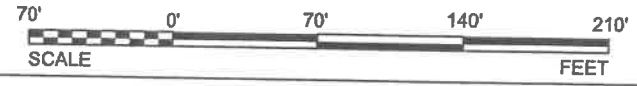
LINE TABLE

LINE	BEARING	DISTANCE
L1	N00°46'08"E	20.75'
L2	S00°46'08"W	65.43'
L3	N76°43'45"E	34.02'

CURVE TABLE

CURVE	CHORD BEARING	CHORD DISTANCE	ARC LENGTH	RADIUS	CENTRAL ANGLE
C1	N79°39'24"W	108.22'	88.38'	207.97'	24°20'54"

- LEGEND**
- - SET 1 1/4" O.D. x 18" IRON PIPE
WEIGHING 1.68 LBS PER LIN. FOOT
 - - FD. 1" O.D. IRON PIPE



Pine Ridge Land Surveying, LLC.
Professional Land Surveying Services
Value & Quality in a Timely Manner...
PATRICK A. MCKUEN, PLS
1424 1/2 Lake Shore Dr. W.
Ashland, Wisconsin
Phone (715) 682-2969
WWW.PINERIDGESURVEYING.COM
PROJECT NO. C.O.W.23-WASHBURN
SHEET 1 OF 2 SHEETS

BAYFIELD COUNTY
CERTIFIED SURVEY MAP NO. _____

A PARCEL OF LAND LOCATED WITHIN THE ABANDONED RAILROAD
RIGHT OF WAY, LOCATED ADJACENT TO LOT 9, BLOCK 3 OF THE
ORIGINAL TOWNSITE OF WASHBURN, SECTION 5, TOWNSHIP 48
NORTH, RANGE 4 WEST, CITY OF WASHBURN, BAYFIELD COUNTY, WI.

Surveyor's Certificate

I, Patrick A. McKuen, Professional Land Surveyor S-2992, hereby certify that I have surveyed, divided and mapped; A parcel of land located within the abandoned railroad right of way, located adjacent to Lot 9, Block 3 of the Original Townsite of Washburn, Section 5, Township 48 North, Range 4 West, City of Washburn, Bayfield County, WI more particularly described as follows:

Commencing at the West $\frac{1}{4}$ Corner of said section; Thence N00°46'08"E along the west line of the NW $\frac{1}{4}$ of said section a distance of 515.03 feet to the intersection with the northerly right of way of the abandoned Chicago & Northwestern Railroad; Thence N76°43'45"E along said right of way a distance of 34.02 feet to the intersection of the east right of way of S. 8th Ave. W. which is the Point of Beginning; Thence N76°43'45"E and continuing along said northerly right of way a distance of 110.00 feet; Thence S00°46'08"W a distance of 65.43 feet to the northerly right of way of a proposed roadway; Thence continuing along said northerly right of way of the proposed roadway 88.38 feet along a curve to the left, said curve having a radius of 207.97 feet, a central angle of 24°20'54" and a chord which bears N79°39'24"W a distance of 108.22 feet to the intersection with the east right of way of S. 8th Ave. W.; Thence N00°46'08"E along said east right of way a distance of 20.75 feet to the intersection with the northerly right of way of the abandoned Chicago & Northwestern railroad which is the Point of Beginning.

That the above described parcel of land contains 4,134 square feet or 0.09 acres.

That I have made this map at the direction of Scott Kluver, Agent for said lands.

That said parcel is subject to any easements, restrictions and right-of-ways of record.

That I have fully complied with the provisions of Section 236.34 of Wisconsin Statutes and with the subdivision regulations of the City of Washburn in surveying, dividing and mapping said parcel.

That this map correctly and accurately depicts the exterior boundaries of said parcel and the division thereof made.

dated this _____ day of _____

Pine Ridge Land Surveying
Patrick A. McKuen
WI PLS S-2992

CITY OF WASHBURN ZONING APPROVAL CERTIFICATE

I, SCOTT KLUVER, CITY OF WASHBURN ZONING DIRECTOR,
DO HEREBY APPROVE THIS BAYFIELD COUNTY CERTIFIED SURVEY MAP

SIGNED: _____
SCOTT KLUVER

DATED THIS _____ DAY OF _____, 2023.

Pine Ridge Land Surveying, LLC.
Professional Land Surveying Services
Value & Quality in a Timely Manner...
PATRICK A. MCKUEN, PLS
1424 1/2 Lake Shore Dr. W.
Ashland, Wisconsin
Phone (715) 682-2969

WWW.PINERIDGESURVEYING.COM
PROJECT NO. C.O.W.23-WASHBURN
SHEET 2 OF 2 SHEETS

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: Honorable Mayor and City Council Members
From: Scott J. Kluver, ^{ssk}Administrator
Re: Request to Transfer Portion of Lot 52 to Megan Collins
Date: December 1, 2022

As you are aware, staff have been working on the redesign and construction of a new roadway at the intersection of Holman Lakeview Drive and Bigelow Street at 8th Avenue West. This has been part of the detour planning related to Phase 1 of the Bayfield Street Project. As part of this, the City has been utilizing a significant portion of its Lot 52 for the placement of the new roadway.

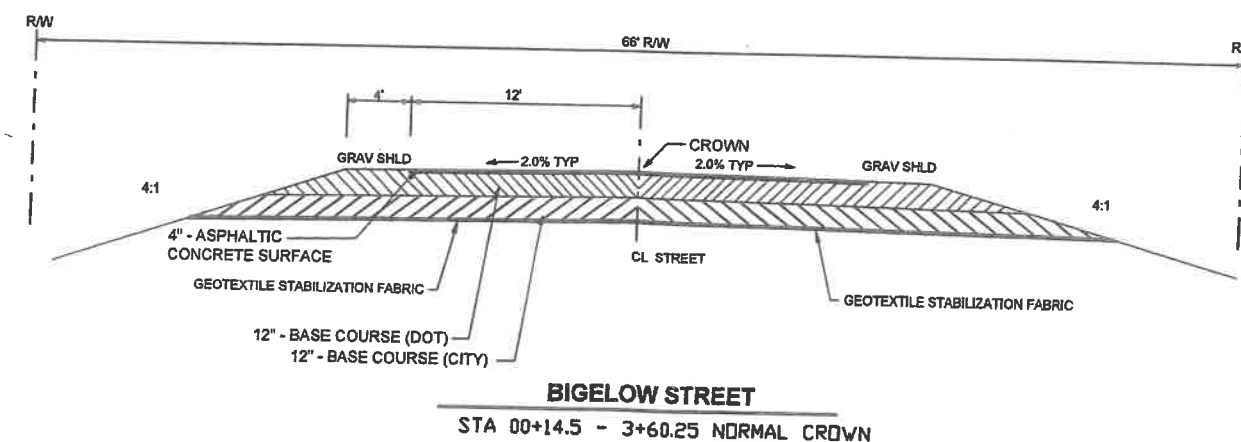
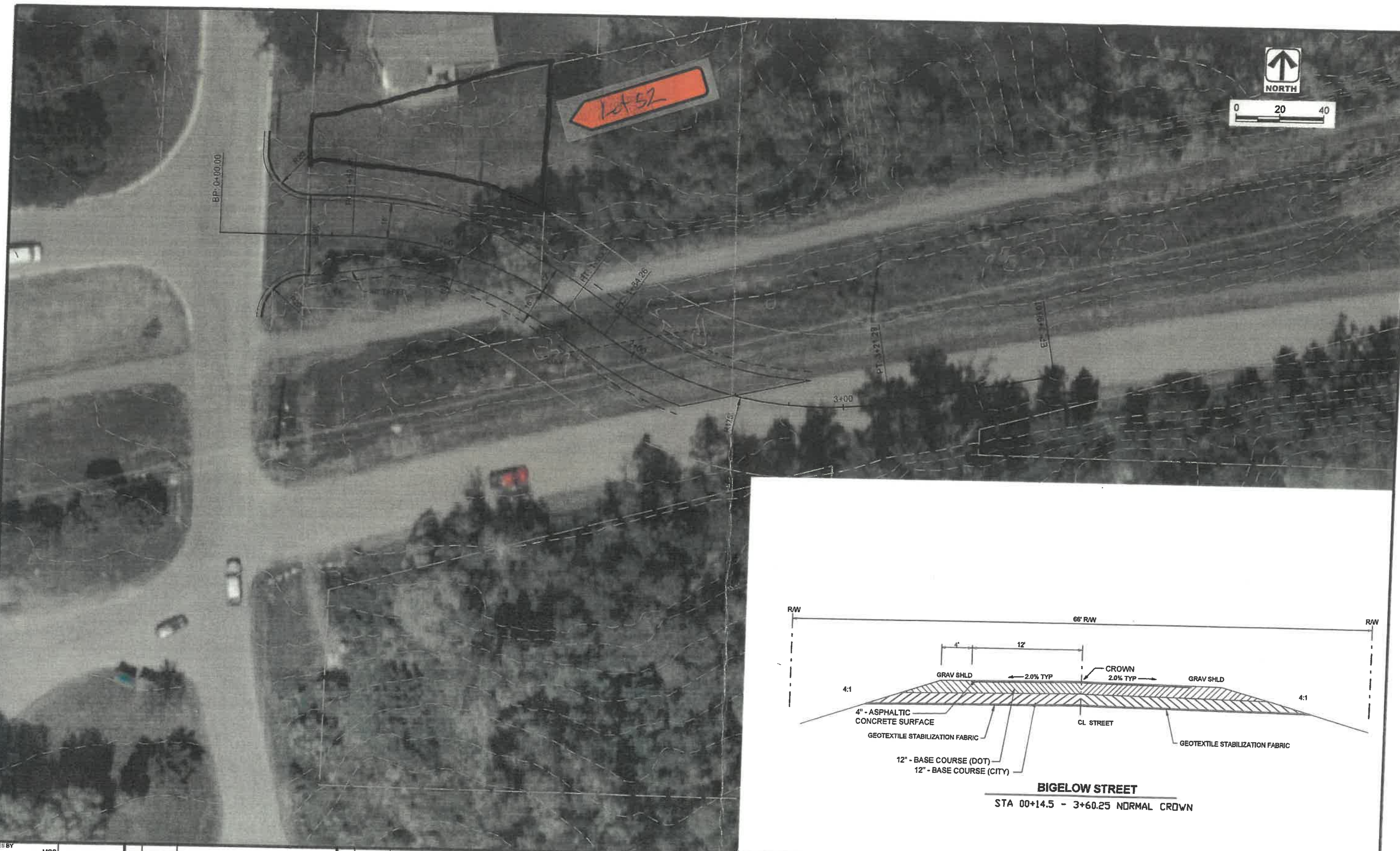
When this area was surveyed prior to the placement of the road, it was discovered that Ms. Collin's home is partially over the lot line. About a foot or two of the deck of the house is actually on City property. You will note the property line stake on the far-left side of the enclosed photograph of the property. This is not Ms. Collin's fault, it is an issue of the proper placement of the home whenever it was built. Ms. Collins, and the previous owners, have been taking care of that property assuming she/they owned it.

Referencing the overhead view from Ayres which also shows the placement of the road being constructed, you will note Lot 52 and the property line which goes through Ms. Collin's deck. There is also a curved line below that which indicates the right-of-way limit of the new road. My rough measurements show that there is about 20 feet between the right-of-way line and Ms. Collin's property line at 8th Avenue, 25 feet between the right-of-way line and the west end of Ms. Collin's deck, and 35 feet at the east end of the deck. It is my recommendation to take the necessary steps to eventually transfer the area between the right-of-way line and Ms. Collin's property line to Ms. Collins. Transferring this area to Ms. Collins will provide the appropriate setback that is needed for the property to eliminate the non-conformity/trespass issue. Staff have no desire to maintain this area after the roadway is completed.

As this location is not on the City's "For Sale" list, the Council should first decide if this is a location that they would like to consider selling/transferring to Ms. Collins. If so, the process outlined in the City's Land Sale ordinance must be followed, and if approved, a parcel will need to be created at least with a meets and bounds description, possibly with a certified survey. This process will take several months to complete. Once it is done and a parcel is created, the City can then act upon the property sale/transfer.

Please let me know if you have any questions related to this recommendation. I will note that costs involved for creating the lot should be borne by the City. While a sale/transfer can not be completed at this meeting, for the record, I am recommending the transfer be considered for minimal/no cost to Ms. Collins.



[illegible]

BIGELOW STREET
WASHBURN, WISCONSIN

AYRES
Eau Claire, WI 54701
715.834.3101

STREET PLAN

SHEET NO.

Title 3 ► Chapter 6

Sale of City-Owned Property

3-6-1	Findings and Purpose
3-6-2	Definitions
3-6-3	Sale of Listed Properties
3-6-4	Creation of List
3-6-5	Changes to the List
3-6-6	Sale of Property Included on List
3-6-7	Requests for Land Donation
3-6-8	Vacation of Streets and Alleys
3-6-9	General Provisions

Sec. 3-6-1 Findings and Purpose.

The Common Council finds that the sale of real property owned by the City of Washburn is in the City's interests when such lands are properly designated as available for sale and when such sales are carried out in a fashion that promotes the common good. The purpose of this Chapter is to establish comprehensive procedures for identifying real property owned by the City that is suitable for sale and for processing such sales.

Sec. 3-6-2 Definitions.

The following definitions shall be applicable in this Chapter:

- (a) **List of Properties Available for Sale.** The list created and maintained pursuant to this Chapter, and approved by the Common Council, and may be referred to as the "list."
- (b) **Real Property.** Land and any permanent improvements thereon, except that it does not include any improvement sold on the condition that it be removed from City-owned land, and it does not include any parcel within any City-designated business, commercial or industrial park or City-owned residential subdivision for which the City has adopted specific lease or sale procedures, but it does include any transfer to or from the City's Redevelopment Authority and any transfer pursuant to the provisions of Sections 66.1331 through 66.1337, Wis. Stats.

Sec. 3-6-3 Sale of Listed Properties.

The City may sell any real property included on the list. The City may not sell any real property that is not included on the list.

Sec. 3-6-4 Creation of List.

- (a) No later than six (6) months after the passage and publication of this Chapter, the Plan Commission shall recommend to the Common Council parcels of real property to be included on the list.
- (b) In recommending a parcel to be included on the list, the Plan Commission shall take into account all factors relevant to the parcel, including but not limited to the following:
 - (1) The location of the parcel, including the uses of real property near the parcel.
 - (2) The current and past uses of the parcel.
 - (3) The zoning of the parcel.
 - (4) An estimate of the value of the parcel.
 - (5) The potential for future municipal uses of the parcel.
 - (6) Interest expressed in the parcel by potential purchasers.
 - (7) Any special conditions that should be attached to the sale of the property.
- (c) Before recommending that a parcel be included on the list, the Plan Commission shall notify the following departments and shall offer them a reasonable time to file a written objection to the parcel's inclusion on the list. Any department filing such an objection shall state the reason for the objection:
 - (1) Police Department.
 - (2) Fire Department.
 - (3) Ambulance Service.
 - (4) Public Works Department.
 - (5) Harbor Commission.
 - (6) Recreation Department.
 - (7) Redevelopment Authority.
 - (8) Housing Authority.
- (d) The list recommended by the Plan Commission may be modified by the Common Council provided that the addition of any parcel shall be first referred to the Plan Commission for recommendation. The Common Council shall conduct a public hearing on the list prior to a vote on its adoption. The public hearing shall require a Class I notice published in the official newspaper of the City a minimum of ten (10) calendar days prior to the scheduled hearing.
- (e) A current copy of the list shall be posted at City Hall and published no less frequently than once each year in the official newspaper of the City.

Sec. 3-6-5 Changes To The List.

- (a) **Regular Review.** During the second quarter of each calendar year, the Plan Commission shall review the list and recommend any additions, deletions or other changes to the list, using the same factors and procedures as set out in Section 3-6-4. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval.
- (b) **Referrals.** The Mayor, Common Council, City Administrator, or the Plan Commission on its own motion may refer any parcel to the Plan Commission for its recommendation as to inclusion on the list or deletion from the list based on the factors as set forth in Section 3-6-4(b). Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval.
- (c) **Requests.** Any party with an interest in purchasing a parcel of real property that does not appear on the list may request the Plan Commission to recommend inclusion of the parcel on the list, based on the factors as set forth in Section 3-6-4(b). The Plan Commission shall provide notice as provided under Sec. 3-6-4(c) before making any such recommendation. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Section 3-6-4(d) prior to a vote on its approval. Any party making such a request shall be required to deposit with the City Treasurer a sum sufficient to pay for the actual costs of considering the recommendation, including but not limited to copy, postage, publication and appraisal costs.
- (d) **Properties Purchased for Redevelopment.** Any property acquired by the City for the express purpose of redevelopment shall, upon acquisition, be placed on the list. A property is "acquired by the City for the express purpose of redevelopment" if the motion or resolution approving the acquisition expressly states that the property is being acquired for a general or specific redevelopment purpose.

Sec. 3-6-6 Sale of Property Included on List.

- (a) **Negotiation Authority.** The City Administrator is authorized to negotiate the sale of any parcel included on the list, subject to any conditions attached to the parcel's listing, and subject to final approval by the Common Council.
- (b) **Establishment of Fair Market Value.** No property shall be disposed of without an appraisal unless otherwise directed by the Common Council. This provision shall not prevent the Council from entering into a sale of property for terms as determined by the Common Council that may include a sale price of less than fair market value.
- (c) **Sale Documents.** The City Attorney shall prepare all documents related to the property disposition.
- (d) **Property Survey.** A certified survey map may be required for any parcel sold or donated prior to closing.

- (e) **Retention of Utility Easements.** If applicable, the City of Washburn will retain all rights and easements for the operation, maintenance, repair, replacement, and extension of municipal utilities across the City-owned property to be sold including the rights of ingress and egress for municipal employees, agents, and contractors and the City Attorney shall insure such rights are retained in all deeds and leases that are prepared and executed.
- (f) **Waiting Period.** No parcel shall be sold less than thirty (30) days after placement on the list pursuant to Sections 3-6-4 or 3-6-5.

Sec. 3-6-7 Requests for Land Donation.

- (a) Any party seeking the donation of municipal lands shall include in its written request:
 - (1) Proof of the tax-exempt status of the party.
 - (2) The reason the land should be donated.
 - (3) The public purpose for which the land is being sought.
 - (4) The intended use for the donated land including the anticipated construction dates, types of services to be offered, the expected number of users of the service, and anticipated neighborhood impact.
- (b) Any request for a donation of City-owned lands shall be referred to the Plan Commission for consideration and recommendation using the same factors and procedures as set out in Section 3-6-4. Any such recommendation shall be referred to the Common Council for public hearing as set forth in Sec. 3-6-4(d) prior to a vote on its approval.

Sec. 3-6-8 Vacation of Streets and Alleys.

Unless the Common Council determines, after receiving the recommendation of the Plan Commission, that the public interest does not so require, the City shall retain utility easements to all vacated streets, alleys and other public ways. Absent such determination, any motion to vacate, and all recorded vacation documents, shall explicitly state that:

"The City of Washburn retains all rights for the operation, maintenance, repair, replacement or extension of municipal utilities within the vacated property including the right of ingress and egress for its employees, agents and contractors, and the benefiting property owner shall be prohibited from creating any improvement, constructing any building or structure, or planting any vegetation that will interfere with this right retained by the City."

Sec. 3-6-9 General Provisions.

- (a) **Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Chapter is for any reason held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision and such ruling shall not affect the validity of the remaining portions of this Chapter.
- (b) **Contravening Ordinances and Resolutions Repealed.** All ordinances or resolutions or parts of ordinances or resolutions contravening the provisions of this Chapter are hereby repealed.