

**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: John Baregi  
Vacant Swedberg

Vacant Broberg  
Nick Suminski  
City Administrator

Candace Kolenda  
Rodger Reiswig  
Marina Manager

### ***NOTICE OF HARBOR COMMISSION MEETING***

**DATE:** Wednesday, June 26, 2019

**TIME:** 5:30 P.M.

**LOCATION:** Washburn City Hall – 119 Washington Avenue

The Harbor Commission may elect to go into closed session pursuant to Wisconsin State Statute §19.85(1) (e) deliberating or negotiating the sale of public property, the investing of public funds, or conducting other specified public business for competitive reasons (specifically discussion points for a contract with Marina Management Inc.); following which the Council may reconvene in open session to take any action that may be necessary on the closed session items.

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the May 15, 2019 Meeting
- C. Public Comments
- D. Treasurer's Report
  - 1. Payment of Invoices
- E. Slip Transfers –
  - 1. Slip #63 Brewer/Giddings and Nelson
- F. Marina Manager's Report
  - 1. May Financial Reports
  - 2. Update on Various Repairs
- G. Update on Coal Dock Rehabilitation Project
- H. Discussion and Action on Renewal of Dock Usage Agreements with Nelson Construction Co., and Pearl Beach Construction
- I. Discussion and Action on Proposed Fishing/Conduct Rule on Coal Dock/Marina Area
- J. Establishment of Negotiating Committee for Marina Management Contract Renewal
- K. Closed Session – Review and Discussion of Current Marina Management Contract and Negotiating Points
- L. Adjourn

Cc: Posted Ashland Daily Press File

## MAY 15, 2019 HARBOR COMMISSION MEETING

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

Commission Members Present: President Carl Broberg, John Baregi, Candace Kolenda, and Rodger Reiswig.

Commission Members Absent: Nick Suminski

Municipal Personnel Present: Kay Bratley, Deputy Clerk/Treasurer, and Michelle Shrider, Marina Manager.

Municipal Personnel Absent: Scott Kluver, City Administrator/Clerk

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

**Approval of Minutes of the April 17, 2019 Meeting** – Baregi moved to approve and place on file the April 17, 2019 Meeting Minutes and Reiswig seconded. Motion carried 4-0.

**Public Comment** – None.

**Election of President and Vice-President** – Kolenda made a motion to nominate Carl Broberg as President and Baregi seconded. Broberg asked if there were any more nominations. Kolenda moved to elect Carl Broberg President by acclamation and Reiswig seconded. Motion carried 4-0. Reiswig made a motion to nominate John Baregi as Vice President and Kolenda seconded. Broberg asked if there were any more nominations. Reiswig moved to elect John Baregi as Vice President by acclamation and Kolenda seconded. Motion carried 4-0.

**Treasurer's Report** – Baregi made a motion to accept and place on file the Harbor Passbook and Marina Operating Account reports and Kolenda seconded. Motion carried 4-0

1. **Payment of Invoices** – Baregi moved to approve for payment Smithgroup invoice #138124 for \$2,289.00 and Reiswig seconded. Motion carried 4-0. Kolenda moved to approve for payment Fast Lane Motor Sports invoice #3665W for \$1,159.50 and Baregi seconded. Motion carried 4-0. Baregi moved to approve for payment Lake Effect Builders, LLC invoices #2783 for \$10,440.23, invoice #2782 for \$1,858.50, and invoice #2781 for \$41,790.00 and Reiswig seconded. Motion carried 4-0. Baregi moved to approve the reimbursement of Washburn Marina for payment on the Almetek Industries, Inc. invoice #237320 for \$315.39 and Reiswig seconded. Motion carried 4-0.

**Slip Transfers** –

1. **Slip #91 Shonblom/Kurth Trust** - Baregi moved to approve transfer of Slip #91 on Pier 3 from Shonblom to Kurth Trust and Reiswig seconded. Motion carried 4-0. Broberg confirmed the completion of slip assignment transfers for Fleig to Bicek and Franzen to Franzen/Harris.

**Marina Manager's Report** – Shrider stated there have been many boats launched into the marina at this time.

1. **April Financial Reports** – Shrider stated we have a 21.09% budget surplus and are 19.02% ahead of this time last year; everything is on target at this time. Kolenda moved to accept and place on file the April Financial Reports and Baregi seconded. Motion carried 4-0.
  
2. **Update on Various Reports** – Shrider stated she would give a brief lowdown of the list, which is: 1) creating a plan to weld the posts on the T head of Pier 3 with Chris Bretting; 2) concrete repairs needed at the lift well have been going on for the past 2 years, two culverts down on the lift are in really bad shape along with settling and cracking but finding someone to do the repairs has been difficult. 3) discussed contracting out to Lake Effect Builders to do the float replacement, we don't have the staff right now because it takes two people. Shrider stated we could possibly do a couple at a time during slow times or in October as time allows staff; 4) the ladders have been ordered that were overlooked on the Pier 3 upgrade project and marina staff will install on every other finger pier; 5) 30 mA issues with the new breakers as some have failed, ordered 6 of each 30 amp and 50 amp and Foss Electric will handle the installs as needed. Shrider stated the failed ones will be sent back for credit. 6) a new nylon hinge system has been ordered for Pier 4. Shrider stated the nylon hinge is supposed to bend and flex in ice, it was decided to disconnect the SE short finger pier and allow it to float in ice, chained to Pier 4. Shrider stated if that doesn't work then we will have to install a quick disconnect for the utilities on that pier; 7) water main break was handled by the city crew, who did an excellent job handling the situation and set up a temporary system, and should be fixed sometime next week; 8) the fish cleaning station/public bathrooms have a lift well problem with the float/pump system. Broberg stated a radio wave system will be put in that triggers the pump and alarm on when the level of water in the sump reaches a certain level. Broberg stated the other problem is the control panel which is in the sump and is not designed to be submerged in water during an overflow, needs to be placed outside of the sump. Broberg stated a total system change is approximately \$3,000 to \$4,000.00; 9) the number plates for the slips on Pier 3 will be installed this week by Lake Effect Builders; 10) the water pressure on the piers is too high with the temporary water system in place, a reducer is needed to be installed to prevent the breaking of the pex fittings on the piers. Broberg stated he gave Cady Plumbing the go ahead to install the reducer at a price of \$1,115.00. Shrider stated the fuel dock issue of sinking will be taken care of in June.
  
3. **Review of 2018-2019 Fiscal Year, Allocation of Profit Sharing** – Shrider stated if the net operating income remains the same at \$245,533.00, the split per contract will be \$118,420.00 for Marina Management, Inc. and \$127,113.00 for Harbor Commission; she will have a report of completion for next month's meeting.

**Update on Dock 3 Utility Upgrade Project** – Broberg stated items were discussed during Updates on Various Reports under Marina Manager's Reports agenda item.

**Update on Coal Dock Rehabilitation Project** – Broberg stated there are issues with gravel settling when the ice melted, it left gaps along the sheet piling which have been filled in twice; the lift holes that were punched into the sheet piling used to lift it during installation on the south end of the east wall need to be closed because gravel flows into the lake when it rains; the engineer is supposed to be sending the concrete form for the light and we will deal with putting the light back up at the end of the dock. Broberg stated the contract with Army Corps of Engineers has been signed to use the East side of the dock, Nelson Construction and Pearl Beach will also be using the coal dock.

**Discussion and Action on Purchase of Life Rings on Coal Dock** – Baregi made a motion to allow \$1,000.00 for the purchase 2 Life Rings with cabinets to be installed on each light at the end of the coal dock and Kolenda seconded. Motion carried 4-0.

**Discussion and Action on Purchase of Gravel for Boat Yard Area** – Shrider stated this is an annual issue along the sidewalk on the break wall because it washes out when waves break over the top; we have a sink hole behind the Island Queen and we use the rest to restore the yard and the road to the storage buildings. Baregi made a motion to purchase gravel up to \$3,000.00 and Reiswig seconded. Motion carried 4-0.

**Discussion and Action on Repair or Removal of Fenders/Studs on Marina Sea Wall** – Broberg stated these are rubber “D” bumpers approximately 18” wide, 12” high and 5’ long, about 150 pounds each, which are held on by two lag bolts with nuts. Broberg believes the wave action loosens up the nuts which caused them to come off, 11 bumpers have been retrieved and 3 are still on the bottom of the lake. Broberg talked with Dornburg from Pearl Beach about retrieving the 3 bumpers and to put all of them back up on the break wall at a cost estimate of \$3,500.00 for labor and the diver and \$1,500.00 for necessary hardware needed to re-install. Kolenda moved to have Pearl Beach to do the necessary work to retrieve and re-install the “D” bumpers onto the sea wall and Baregi seconded. Motion carried 4-0.

**Adjourn** – Reiswig moved and Baregi seconded motion to adjourn. Motion carried 4-0 at 7:07 p.m.

Respectfully Submitted,  
Kay Bratley, Deputy Clerk/Treasurer

Harbor Pass Book - 2019

<b>12/31/2018 Balance Carried Forward</b>	<b>\$454,140.46</b>
24-Jan Bremer Band - Loan Payment	-8,509.85
Jan Office Fringe	-95.62
Smithgroup	-22,127.00
Smithgroup	-18,541.00
31-Jan Interest	153.71
8-Feb Deposit -Grant Draw	398,867.63
13-Feb Jan Payroll	-768.20
Walkie's Diesel & Marine Service	-1,067.26
Wis. Harbor Towns Association	-250.00
Smithgroup	-25,327.00
Feb Office Fringe	-95.62
26-Feb Michels Foundation-Draw 2	-580,599.83
28-Feb Interest	304.45
8-Mar Deposit-Nelson Dock Rent	1,152.00
11-Mar Deposit-Pearl Beach Dock Rent	4,055.78
15-Mar Trust Fund Loan	-18,381.46
13-Mar March Office Fringe	-95.62
Chamber Dues	-85.00
Smithgroup	-22,386.00
February Payroll	-756.70
28-Mar Lake Effect Builders	-17,910.00
29-Mar Interest	59.75
12-Apr Deposit Grant	619,549.37
17-Apr Bremer Bank - Loan Payment	-5,031.10
17-Apr Smithgroup	-3,815.00
Complete Computer Solutions, Inc.	-1,059.00
Washburn Marina	-3,054.86
March Payroll	-1,173.61
17-Apr Slip Fees	8,252.40
Sales Tax	473.12
Annual Fee	350.00
26-Apr Slip Fees	13,977.60
Sales Tax	796.26
Annual Fee	500.00
30-Apr Slips	12,651.60
Sales Tax	720.58
Annual Fee	450.00
Slip # 59 Transfer	100.00
30-Apr Interest	871.91
3-May Slip Fees	29,203.20
Sales Tax	1,446.66
Annual Fee	1,100.00
9-May Lake Effect Builders	-46,496.00
16-May Michels Foundation-Draw 3	-409,617.00
Washburn Marina	-315.39
Smithgroup	-2,289.00
Fast Lane Motor Sports	-4,301.49
Lake Effect Builders	-54,088.73
Pier Genius Dock Systems	-1,159.31
Smithgroup	-2,289.00
Office Fringe April & May	-191.24
16-May Slip Fees	27,102.40
Sales Tax	1,542.87
Annual Fee	950.00
17-May April Sales Tax	-1,989.96
23-May Profit Share	127,113.00
Slips	16,894.80

Annual Fee	650.00
Sales Tax	1,116.31
31-May Interest	1,094.23
4-Jun Slip Fees	9,526.40
Annual Fee	350.00
Sales Tax	543.20
14-Jun Slip Fees	7,862.40
Annual Fee	350.00
Sales Tax	451.67
Slip# 91 transfer fee	100.00
<b>Balance as of 6/18/19</b>	<b>\$490,956.91</b>

## Marina Operating Account 2019

<b>12/31/2018 Balance Carried Forward</b>		<b>204,781.42</b>
7-Jan Ck# 732	Washburn Marina	-16,206.00
14-Jan	Deposit	56,643.19
14-Jan Ck# 733	Washburn Marina	-16,206.00
21-Jan Ck# 734	Washburn Marina	-18,115.45
24-Jan	Deposit	14,179.75
28-Jan Ck# 735	Washburn Marina	-16,206.00
18-Jan	Deposit	14,813.27
31-Jan	Interest	1.79
4-Feb Ck# 736	Washburn Marina	-16,457.00
8-Feb	Deposit	22,002.73
11-Feb Ck# 737	Washburn Marina	-16,457.00
18-Feb Ck# 738	Washburn Marina	-16,457.00
	Sales Tax	-3,152.41
19-Feb Ck# 739	Washburn Marina	-16,458.00
21-Feb	Deposit	56,494.51
28-Feb	Interest	1.67
4-Mar Ck# 740	Washburn Marina	-15,955.00
8-Mar	Deposit	6,047.61
11-Mar Ck# 741	Washburn Marina	-15,955.00
11-Mar	Deposit	33,582.64
15-Mar Ck# 742	Washburn Marina	-15,955.00
22-Mar Ck# 743	Washburn Marina	-15,956.00
	Sales Tax	-3,322.67
22-Mar	Deposit	30,373.92
31-Mar	Interest	1.96
1-Apr Ck# 744	Washburn Marina	-12,116.00
5-Apr	Deposit	23,444.64
8-Apr Ck# 745	Washburn Marina	-12,116.00
12-Apr	Deposit	34,553.85
15-Apr Ck# 746	Washburn Marina	-12,116.00
	Sales Tax	-3,590.29
17-Apr	Deposit	38,918.58
22-Apr Ck# 747	Washburn Marina	-12,116.00
26-Apr	Deposit	14,519.88
29-Apr Ck# 748	Washburn Marina	-12,116.00
30-Apr	Deposit	22,471.09
30-Apr	Interest	2.18
3-May	Deposit	56,553.74
6-May Ck# 749	Washburn Marina	-23,956.00
10-May Ck# 750	Washburn Marina	-31,006.00
17-May	Deposit	24,407.74
20-May Ck# 751	Marina Management Profit Share	-118,420.00
20-May Ck# 752	Washburn Marina (2 Draws & Sales Tax)	-56,447.92
20-May Ck# 753	Washburn Harbor Commission Profit Share	-127,113.00
23-May	Deposit	19,908.35

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31-May	Interest	1.98
3-Jun Ck# 754	Washburn Marina	-21,336.00
4-Jun	Deposit	16,540.58
10-Jun Ck# 755	Washburn Marina	-21,336.00
14-Jun	Deposit	42,267.78
17-Jun Ck# 756	Washburn Marina (Draw & sales Tax	-28,966.40
18-Jun	Deposit	22,784.09
18-Jun Ck# 757	Washburn Marina-Slip rental disbursment	-48,622.50

**Balance as of 6/18/19** **11,066.30**

INVOICE

SMITHGROUP

SMITHGROUP, INC

201 Depot Street, Second Floor  
Ann Arbor, MI 48104  
T 734.669.2736 F 734.780.8467  
smithgroup.com

May 28, 2019

Project No: 10818

Invoice No: 0138826

**Invoice Total \$1,526.00**

Mr. Scott Kluver  
City Administrator  
City of Washburn, Wisconsin  
119 Washington Ave  
PO Box 638  
Washburn, WI 54891

Professional Services from March 30, 2019 to April 26, 2019

Contract 000 Washburn Coal Dock Rehabilitation Construction Documents and Contract Administration

Fee

Billing Phase	Fee	Percent Complete	Total Earned
Task 1	40,000.00	100.00	40,000.00
Task 2 and 3	135,800.00	100.00	135,800.00
Task 4	76,300.00	97.00	74,011.00
Total Fee	252,100.00		249,811.00
		Previous Fee Billing	248,285.00
		Current Fee Billing	1,526.00
		<b>Total Fee</b>	<b>1,526.00</b>

*[Handwritten signature]*  
06/10/19

*210-00-53540-400-00*

**Total this Contract \$1,526.00**

**Total this Invoice \$1,526.00**

"BE GREEN" - to receive your invoices via e-mail, please contact Kim at the number above

SmithGroup PM

Heather Brose

**DUE AND PAYABLE UPON RECEIPT**

Electronic Payments: SmithGroup, Comerica Bank (CMCA) #072000096, Account #1850611219



**Scandia Marine Products**  
**PO Box 3005**  
**Duluth, MN 55803**

Phone: (218) 722-7837  
 www.scandiamarineproducts.com

**INVOICE**

ORIGINAL

Date **6/17/2019**  
 Quote No. **34750**

Sold To:

Washburn Marina  
 1 Marina Drive  
 Washburn, WI 54891  
 Attn: Michelle Shrider

Ship To:

Washburn Marina  
 1 Marina Drive  
 Washburn, WI 54891  
 Attn: Michelle Shrider

DATE SHIPPED 5/15/19  
 SHIPPED VIA FedEx

F.O.B. POINT Duluth, MN  
 TERMS Net 30

ITEM	QTY.	PART NO.	DESCRIPTION	UNIT PRICE	TOTAL
1	12	SW1224	Up-N-Out 4-Step Emergency Dock Ladder 12" Wide, Direct-mount, rec. for low float docks 12-24" above the water, 48" extended, 12" retracted, 6-14" sidebearing	181.45	2,177.40

SUBTOTAL 2,177.40  
 FREIGHT \$ 62.58  
 TOTAL \$ **2,239.98**

Thank You!



P.O. Box 482  
Washburn, WI 54891

### NOTIFICATION OF PENDING SLIP ASSIGNMENT

Date of Offer: 05/17/2019

Slip Description: Pier 2, Slip # 063 , Size: 15 x 36

Offered Price: \$15,500.00

Terms:

Maintenance Fees Due: Paid in FULL by seller

Slip Rental Proceeds Due to Buyer: \$0.00

Registration Fees Paid by: Seller

Seller:

Douglas & Patricia Brewer

1821 - 8th Avenue

Chetek, WI 54728

Buyer:

Timothy Giddings, Rebecca Nelson

5144 241st Court Northwest

St Francis Minnesota 55070

Transfer Processed by: Washburn Marina

RESPONSE REQUIRED BY: June 19<sup>th</sup>, 2019

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,

Amy Trimbo  
Administrative Manager



P.O. Box 482  
Washburn, WI 54891

### COMPLETION OF SLIP ASSIGNMENT TRANSFER REPORT

Date of Closing: June 3<sup>rd</sup>, 2019

Slip Description: Pier 3, Slip #091

Final Price: \$ 8,000.00

Terms:

Maintenance Fees Due by Buyer: \$ Paid in full

Slip Rental Proceeds Due to Buyer: \$N/A

Registration Fees Paid by: Seller

Seller: Terry Shonblom

Buyer: James Kurth

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: June 11<sup>th</sup>, 2019

Greetings Washburn Harbor Commission:

This report confirms the completion of the transfer of slip as described above.

Sincerely,

A handwritten signature in cursive script that reads "Amy Trimbo".

Amy Trimbo  
Administrative Manager

**Washburn Marina**  
**Balance Sheet**  
As of May 31, 2019

	<u>May 31, 19</u>		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
1-1100 · Cash		<b>Accounts Payable</b>	
1-1110 · Checking	16,016.47	2-1100 · Accounts Payable	27,046.67
1-1120 · Petty Cash	414.23	<b>Total Accounts Payable</b>	27,046.67
<b>Total 1-1100 · Cash</b>	<u>16,430.70</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	16,430.70	2-1110 · Credit Card Payable	9,559.22
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	9,559.22
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	104,928.81	2-1300 · Payroll Liabilities	
<b>Total 1-1200 · Accounts Receivable</b>	<u>104,928.81</u>	2-1310 · Employee Health Benefits	269.38
<b>Total Accounts Receivable</b>	104,928.81	2-1320 · Unemployment Comp Tax	1,305.02
<b>Other Current Assets</b>		2-1330 · State Withholding	5,592.67
1-1300 · Ship Store Inventory		<b>Total 2-1300 · Payroll Liabilities</b>	7,167.07
1-1311 · Clothing	2,322.06	2-1400 · Tax Liabilities	
1-1312 · Consumables	96.06	2-1410 · Sales Tax Payable	12,267.38
1-1313 · Marine Supplies	67,697.35	<b>Total 2-1400 · Tax Liabilities</b>	12,267.38
1-1314 · Personal Items	3,745.89	2-1500 · Other Liabilities	
1-1316 · Diesel Fuel	4,784.68	2-1520 · Deferred Unearned Revenue	
1-1317 · Gasoline	4,911.35	2-1521 · Slip Rent and Sales	47,872.50
1-1318 · Service Parts	461.98	2-1522 · Gift Certificates Outstanding	192.88
1-1319 · Slow Moving Contra	935.22	2-1523 · Haul Out, Storage, Launch	17,412.75
<b>Total 1-1300 · Ship Store Inventory</b>	<u>84,954.59</u>	<b>Total 2-1520 · Deferred Unearned Revenue</b>	65,478.13
1-1330 · Notes Receivable	-273.92	2-1530 · Refundable Deposits	4,270.30
1-1340 · Prepaid Expenses	8,739.43	<b>Total 2-1500 · Other Liabilities</b>	69,748.43
12000 · Undeposited Funds	5,677.08	<b>Total Other Current Liabilities</b>	89,182.88
<b>Total Other Current Assets</b>	<u>99,097.18</u>	<b>Total Current Liabilities</b>	125,788.77
<b>Total Current Assets</b>	220,456.69	<b>Total Liabilities</b>	125,788.77
<b>Fixed Assets</b>		<b>Equity</b>	
1-2100 · Furniture, Fixtures, Equipment	1,528.47	3-3000 · Retained Earnings	16,904.32
<b>Total Fixed Assets</b>	<u>1,528.47</u>	<b>Net Income</b>	79,292.07
<b>TOTAL ASSETS</b>	<u><u>221,985.16</u></u>	<b>Total Equity</b>	96,196.39
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>221,985.16</u></u>

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**May 2019**

BUDGET V ACTUAL					Apr - May			
	May 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	33,386.85	28,000.00	5,386.85	119.24%	118,152.68	105,500.00	12,652.68	111.99%
4-2000 · Service Dept Income	88,877.77	75,425.00	13,452.77	117.84%	150,212.83	123,376.00	26,836.83	121.75%
4-3000 · Ship Store Income	24,801.40	27,130.00	-2,328.60	91.42%	33,639.60	36,680.00	-3,040.40	91.71%
<b>Total Income</b>	<b>147,066.02</b>	<b>130,555.00</b>	<b>16,511.02</b>	<b>112.65%</b>	<b>302,005.11</b>	<b>265,556.00</b>	<b>36,449.11</b>	<b>113.73%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	23,015.09	18,195.00	4,820.09	126.49%	43,538.86	30,645.00	12,893.86	142.08%
5-3000 · Ship Store COGS	18,111.90	19,305.00	-1,193.10	93.82%	24,337.33	25,868.00	-1,530.67	94.08%
<b>Total COGS</b>	<b>41,126.99</b>	<b>37,500.00</b>	<b>3,626.99</b>	<b>109.67%</b>	<b>67,876.19</b>	<b>56,513.00</b>	<b>11,363.19</b>	<b>120.11%</b>
<b>Gross Profit</b>	<b>105,939.03</b>	<b>93,055.00</b>	<b>12,884.03</b>	<b>113.85%</b>	<b>234,128.92</b>	<b>209,043.00</b>	<b>25,085.92</b>	<b>112.0%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	4,356.22	3,900.00	456.22	111.7%	7,445.30	7,200.00	245.30	103.41%
6-2000 · Service Dept Expenses	11,583.91	12,739.00	-1,155.09	90.93%	21,410.51	25,640.00	-4,229.49	83.5%
6-3000 · Ship Store Expenses	7,782.13	9,660.00	-1,877.87	80.56%	11,841.01	15,514.00	-3,672.99	76.33%
6-4000 · General Expenses	35,653.36	32,023.00	3,630.36	111.34%	56,746.94	51,536.00	5,210.94	110.11%
<b>Total Expense</b>	<b>59,375.62</b>	<b>58,322.00</b>	<b>1,053.62</b>	<b>101.81%</b>	<b>97,443.76</b>	<b>99,890.00</b>	<b>-2,446.24</b>	<b>97.55%</b>
<b>Net Ordinary Income</b>	<b>46,563.41</b>	<b>34,733.00</b>	<b>11,830.41</b>	<b>134.06%</b>	<b>136,685.16</b>	<b>109,153.00</b>	<b>27,532.16</b>	<b>125.22%</b>
<b>Net Income</b>	<b>46,563.41</b>	<b>34,733.00</b>	<b>11,830.41</b>	<b>134.06%</b>	<b>136,685.16</b>	<b>109,153.00</b>	<b>27,532.16</b>	<b>125.22%</b>

PREVIOUS YEAR COMPARISON					Apr - May			
	May 19	May 18	\$ Change	% Change	19	18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	33,386.85	31,308.06	2,078.79	6.64%	118,152.68	112,714.75	5,437.93	4.83%
4-2000 · Service Dept Income	88,877.77	64,296.24	24,581.53	38.23%	150,212.83	104,182.32	46,030.51	44.18%
4-3000 · Ship Store Income	24,801.40	25,364.26	-562.86	-2.22%	33,639.60	34,261.09	-621.49	-1.81%
<b>Total Income</b>	<b>147,066.02</b>	<b>120,968.56</b>	<b>26,097.46</b>	<b>21.57%</b>	<b>302,005.11</b>	<b>251,158.16</b>	<b>50,846.95</b>	<b>20.25%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	23,015.09	19,738.28	3,276.81	16.6%	43,538.86	32,657.14	10,881.72	33.32%
5-3000 · Ship Store COGS	18,111.90	18,525.24	-413.34	-2.23%	24,337.33	24,637.42	-300.09	-1.22%
<b>Total COGS</b>	<b>41,126.99</b>	<b>38,263.52</b>	<b>2,863.47</b>	<b>7.48%</b>	<b>67,876.19</b>	<b>57,294.56</b>	<b>10,581.63</b>	<b>18.47%</b>
<b>Gross Profit</b>	<b>105,939.03</b>	<b>82,705.04</b>	<b>23,233.99</b>	<b>28.09%</b>	<b>234,128.92</b>	<b>193,863.60</b>	<b>40,265.32</b>	<b>20.77%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	4,356.22	3,963.94	392.28	9.9%	7,445.30	6,878.61	566.69	8.24%
6-2000 · Service Dept Expenses	11,583.91	13,178.95	-1,595.04	-12.1%	21,410.51	23,746.51	-2,336.00	-9.84%
6-3000 · Ship Store Expenses	7,782.13	8,456.59	-674.46	-7.98%	11,841.01	12,748.15	-907.14	-7.12%
6-4000 · General Expenses	35,653.36	31,901.91	3,751.45	11.76%	56,746.94	49,569.95	7,176.99	14.48%
<b>Total Expense</b>	<b>59,375.62</b>	<b>57,501.39</b>	<b>1,874.23</b>	<b>3.26%</b>	<b>97,443.76</b>	<b>92,943.22</b>	<b>4,500.54</b>	<b>4.84%</b>
<b>Net Ordinary Income</b>	<b>46,563.41</b>	<b>25,203.65</b>	<b>21,359.76</b>	<b>84.75%</b>	<b>136,685.16</b>	<b>100,920.38</b>	<b>35,764.78</b>	<b>35.44%</b>
<b>Net Income</b>	<b>46,563.41</b>	<b>25,203.65</b>	<b>21,359.76</b>	<b>84.75%</b>	<b>136,685.16</b>	<b>100,920.38</b>	<b>35,764.78</b>	<b>35.44%</b>

## Washburn Marina Washburn Marina Budget vs. Actual May 2019

BUDGET V ACTUAL	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	30,339.11	27,500.00	2,839.11	110.32%	113,193.61	104,500.00	8,693.61	108.32%
4-1200 · Off-Season	1,995.00	0.00	1,995.00	100.0%	3,745.00	0.00	3,745.00	100.0%
4-1400 · Misc Services	1,052.74	500.00	552.74	210.55%	1,214.07	1,000.00	214.07	121.41%
<b>Total 4-1000 · Facility Income</b>	<b>33,386.85</b>	<b>28,000.00</b>	<b>5,386.85</b>	<b>119.24%</b>	<b>118,152.68</b>	<b>105,500.00</b>	<b>12,652.68</b>	<b>111.99%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	6,191.50	3,424.00	2,767.50	180.83%	13,591.50	11,984.00	1,607.50	113.41%
4-2112 · Fiberglass-Woodwork	8,681.25	3,424.00	5,257.25	253.54%	37,997.50	16,264.00	21,733.50	233.63%
4-2113 · Mechanical	10,999.50	13,695.00	-2,695.50	80.32%	20,536.50	23,111.00	-2,574.50	88.86%
4-2114 · Rigging	5,533.50	3,424.00	2,109.50	161.61%	5,786.50	5,136.00	650.50	112.67%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	47,461.65	37,387.00	10,074.65	126.95%	49,200.53	46,016.00	3,184.53	106.92%
4-2122 · Other Unit Billed	2,365.00	7,121.00	-4,756.00	33.21%	2,365.00	8,765.00	-6,400.00	26.98%
<b>Total 4-2120 · Unit Billed Services</b>	<b>49,826.65</b>	<b>44,508.00</b>	<b>5,318.65</b>	<b>111.95%</b>	<b>51,565.53</b>	<b>54,781.00</b>	<b>-3,215.47</b>	<b>94.13%</b>
<b>Total 4-2100 · Labor</b>	<b>81,232.40</b>	<b>68,475.00</b>	<b>12,757.40</b>	<b>118.63%</b>	<b>129,477.53</b>	<b>111,276.00</b>	<b>18,201.53</b>	<b>116.36%</b>
4-2200 · Materials	6,436.94	5,000.00	1,436.94	128.74%	18,750.57	10,000.00	8,750.57	187.51%
4-2300 · Contract Services	345.00	1,000.00	-655.00	34.5%	345.00	1,000.00	-655.00	34.5%
4-2400 · Misc Charges	863.43	1,050.00	-186.57	82.23%	1,639.73	1,300.00	339.73	126.13%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>88,877.77</b>	<b>75,425.00</b>	<b>13,452.77</b>	<b>117.84%</b>	<b>150,212.83</b>	<b>123,376.00</b>	<b>26,836.83</b>	<b>121.75%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	522.34	500.00	22.34	104.47%	537.02	500.00	37.02	107.4%
4-3120 · Consumables	87.22	100.00	-12.78	87.22%	87.22	100.00	-12.78	87.22%
4-3130 · Marine Supplies	13,790.52	16,000.00	-2,209.48	86.19%	19,234.31	22,000.00	-2,765.69	87.43%
4-3140 · Personal Items	696.52	500.00	196.52	139.3%	1,046.73	550.00	496.73	190.32%
4-3150 · Special Orders	2,530.12	5,000.00	-2,469.88	50.6%	5,415.54	8,500.00	-3,084.46	63.71%
<b>Total 4-3100 · Store Sales</b>	<b>17,626.72</b>	<b>22,100.00</b>	<b>-4,473.28</b>	<b>79.76%</b>	<b>26,320.82</b>	<b>31,650.00</b>	<b>-5,329.18</b>	<b>83.16%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	2,996.98	2,000.00	996.98	149.85%	3,113.09	2,000.00	1,113.09	155.66%
4-3220 · Gasoline	4,120.82	3,000.00	1,120.82	137.36%	4,148.81	3,000.00	1,148.81	138.29%
4-3230 · Pump Out	56.88	30.00	26.88	189.6%	56.88	30.00	26.88	189.6%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>7,174.68</b>	<b>5,030.00</b>	<b>2,144.68</b>	<b>142.64%</b>	<b>7,318.78</b>	<b>5,030.00</b>	<b>2,288.78</b>	<b>145.5%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>24,801.40</b>	<b>27,130.00</b>	<b>-2,328.60</b>	<b>91.42%</b>	<b>33,639.60</b>	<b>36,680.00</b>	<b>-3,040.40</b>	<b>91.71%</b>
<b>Total Income</b>	<b>147,066.02</b>	<b>130,555.00</b>	<b>16,511.02</b>	<b>112.65%</b>	<b>302,005.11</b>	<b>265,556.00</b>	<b>36,449.11</b>	<b>113.73%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								
5-2111 · Electrical-Plumbing	1,630.03	1,931.00	-300.97	84.41%	2,484.67	3,184.00	-699.33	78.04%
5-2112 · Fiberglass-Woodworking	4,544.43	5,242.00	-697.57	86.69%	13,932.42	8,643.00	5,289.42	161.2%

## Washburn Marina Washburn Marina Budget vs. Actual May 2019

BUDGET V ACTUAL	May 19				Apr - May 19			
	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	3,829.06	2,759.00	1,070.06	138.78%	4,565.91	4,549.00	16.91	100.37%
5-2114 · Rigging	1,020.24	552.00	468.24	184.83%	1,020.24	910.00	110.24	112.11%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>11,023.76</b>	<b>10,484.00</b>	<b>539.76</b>	<b>105.15%</b>	<b>22,003.24</b>	<b>17,286.00</b>	<b>4,717.24</b>	<b>127.29%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	7,582.84	2,781.00	4,801.84	272.67%	7,582.84	4,585.00	2,997.84	165.38%
5-2122 · Other	0.00	530.00	-530.00	0.0%	0.00	874.00	-874.00	0.0%
<b>Total 5-2120 · Unit Billed Services</b>	<b>7,582.84</b>	<b>3,311.00</b>	<b>4,271.84</b>	<b>229.02%</b>	<b>7,582.84</b>	<b>5,459.00</b>	<b>2,123.84</b>	<b>138.91%</b>
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total 5-2100 · Labor</b>	<b>18,606.60</b>	<b>13,795.00</b>	<b>4,811.60</b>	<b>134.88%</b>	<b>29,586.08</b>	<b>22,745.00</b>	<b>6,841.08</b>	<b>130.08%</b>
5-2200 · Subcontract Services	0.00	900.00	-900.00	0.0%	0.00	900.00	-900.00	0.0%
5-2300 · Materials	4,408.49	3,500.00	908.49	125.96%	13,952.78	7,000.00	6,952.78	199.33%
<b>Total 5-2000 · Service Dept COGS</b>	<b>23,015.09</b>	<b>18,195.00</b>	<b>4,820.09</b>	<b>126.49%</b>	<b>43,538.86</b>	<b>30,645.00</b>	<b>12,893.86</b>	<b>142.08%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	343.75	400.00	-56.25	85.94%	356.68	400.00	-43.32	89.17%
5-3120 · Consumables	55.61	75.00	-19.39	74.15%	55.61	75.00	-19.39	74.15%
5-3130 · Marine Supplies	9,327.20	10,400.00	-1,072.80	89.69%	12,742.19	14,300.00	-1,557.81	89.11%
5-3140 · Personal Items	464.20	380.00	84.20	122.16%	779.84	418.00	361.84	186.57%
5-3150 · Special Orders	2,178.85	3,750.00	-1,571.15	58.1%	4,516.59	6,375.00	-1,858.41	70.85%
<b>Total 5-3100 · Store Sales</b>	<b>12,369.61</b>	<b>15,005.00</b>	<b>-2,635.39</b>	<b>82.44%</b>	<b>18,450.91</b>	<b>21,568.00</b>	<b>-3,117.09</b>	<b>85.55%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	2,510.65	1,720.00	790.65	145.97%	2,626.81	1,720.00	906.81	152.72%
5-3220 · Gasoline	3,190.40	2,580.00	610.40	123.66%	3,218.37	2,580.00	638.37	124.74%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>5,701.05</b>	<b>4,300.00</b>	<b>1,401.05</b>	<b>132.58%</b>	<b>5,845.18</b>	<b>4,300.00</b>	<b>1,545.18</b>	<b>135.93%</b>
5-9900 · POS Inventory Adjust	41.24				41.24			
<b>Total 5-3000 · Ship Store COGS</b>	<b>18,111.90</b>	<b>19,305.00</b>	<b>-1,193.10</b>	<b>93.82%</b>	<b>24,337.33</b>	<b>25,868.00</b>	<b>-1,530.67</b>	<b>94.08%</b>
<b>Total COGS</b>	<b>41,126.99</b>	<b>37,500.00</b>	<b>3,626.99</b>	<b>109.67%</b>	<b>67,876.19</b>	<b>56,513.00</b>	<b>11,363.19</b>	<b>120.11%</b>
<b>Gross Profit</b>	<b>105,939.03</b>	<b>93,055.00</b>	<b>12,884.03</b>	<b>113.85%</b>	<b>234,128.92</b>	<b>209,043.00</b>	<b>25,085.92</b>	<b>112.0%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	583.95	150.00	433.95	389.3%	775.76	300.00	475.76	258.59%
6-1120 · Buildings/Grounds	884.17	1,400.00	-515.83	63.16%	1,954.23	2,800.00	-845.77	69.79%
<b>Total 6-1100 · Utilities</b>	<b>1,468.12</b>	<b>1,550.00</b>	<b>-81.88</b>	<b>94.72%</b>	<b>2,729.99</b>	<b>3,100.00</b>	<b>-370.01</b>	<b>88.06%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	56.85	600.00	-543.15	9.48%	458.56	600.00	-141.44	76.43%
6-1220 · Buildings/Grounds	2,831.25	1,250.00	1,581.25	226.5%	4,256.75	2,500.00	1,756.75	170.27%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,888.10</b>	<b>1,850.00</b>	<b>1,038.10</b>	<b>156.11%</b>	<b>4,715.31</b>	<b>3,100.00</b>	<b>1,615.31</b>	<b>152.11%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>4,356.22</b>	<b>3,900.00</b>	<b>456.22</b>	<b>111.7%</b>	<b>7,445.30</b>	<b>7,200.00</b>	<b>245.30</b>	<b>103.41%</b>
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								

## Washburn Marina Washburn Marina Budget vs. Actual May 2019

BUDGET V ACTUAL								
	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	4,215.20	3,374.00	841.20	124.93%	7,696.01	6,953.00	743.01	110.69%
6-2112 · Warranty/Credit	186.38	482.00	-295.62	38.67%	196.38	993.00	-796.62	19.78%
6-2113 · General Maintenance	15.00	964.00	-949.00	1.56%	297.69	1,986.00	-1,688.31	14.99%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,416.58</b>	<b>4,820.00</b>	<b>-403.42</b>	<b>91.63%</b>	<b>8,190.08</b>	<b>9,932.00</b>	<b>-1,741.92</b>	<b>82.46%</b>
6-2120 · FICA/Medicare	1,818.32	1,734.00	84.32	104.86%	2,948.08	2,890.00	58.08	102.01%
6-2130 · Unemployment Compensation	418.96	150.00	268.96	279.31%	1,141.52	350.00	791.52	326.15%
6-2140 · Workers Compensation	1,816.86	628.00	1,188.86	289.31%	2,246.78	1,256.00	990.78	178.88%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>8,470.72</b>	<b>7,332.00</b>	<b>1,138.72</b>	<b>115.53%</b>	<b>14,526.46</b>	<b>14,428.00</b>	<b>98.46</b>	<b>100.68%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2220 · Personal Time Compensation	927.56	1,045.00	-117.44	88.76%	942.75	2,090.00	-1,147.25	45.11%
6-2230 · Health Insurance	1,134.12	1,439.00	-304.88	78.81%	2,268.24	2,878.00	-609.76	78.81%
6-2240 · Retirement Plan	623.80	680.00	-56.20	91.74%	1,016.59	1,133.00	-116.41	89.73%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,685.48</b>	<b>3,164.00</b>	<b>-478.52</b>	<b>84.88%</b>	<b>4,227.58</b>	<b>6,101.00</b>	<b>-1,873.42</b>	<b>69.29%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	6.72	525.00	-518.28	1.28%	178.61	1,050.00	-871.39	17.01%
6-2330 · Freight & Shipping	105.65	250.00	-144.35	42.26%	984.46	500.00	484.46	196.89%
6-2340 · Hazardous Waste Removal	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%
6-2350 · Small Tools	513.56	410.00	103.56	125.26%	1,813.77	820.00	993.77	221.19%
6-2360 · Supplies	-559.71	0.00	-559.71	100.0%	-1,715.78	0.00	-1,715.78	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	44.79	0.00	44.79	100.0%
6-2380 · Uniforms	35.82	500.00	-464.18	7.16%	760.05	1,775.00	-1,014.95	42.82%
6-2390 · Utilities	93.97	91.00	2.97	103.26%	188.19	182.00	6.19	103.4%
6-2400 · Warranty Parts	65.03	150.00	-84.97	43.35%	69.04	300.00	-230.96	23.01%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>11,583.91</b>	<b>12,739.00</b>	<b>-1,155.09</b>	<b>90.93%</b>	<b>21,410.51</b>	<b>25,640.00</b>	<b>-4,229.49</b>	<b>83.5%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	5,854.25	7,082.00	-1,227.75	82.66%	8,137.10	10,515.00	-2,377.90	77.39%
6-3120 · FICA/Medicare	236.71	573.00	-336.29	41.31%	445.03	867.00	-421.97	51.33%
6-3130 · Unemployment Compensation	108.02	30.00	78.02	360.07%	241.26	60.00	181.26	402.1%
6-3140 · Workers Compensation	468.44	304.00	164.44	154.09%	547.72	608.00	-60.28	90.09%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>6,667.42</b>	<b>7,989.00</b>	<b>-1,321.58</b>	<b>83.46%</b>	<b>9,371.11</b>	<b>12,050.00</b>	<b>-2,678.89</b>	<b>77.77%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3220 · Personal Time Compensation	64.89	409.00	-344.11	15.87%	505.22	818.00	-312.78	61.76%
6-3230 · Health Insurance	407.23	412.00	-4.77	98.84%	814.46	824.00	-9.54	98.84%
6-3240 · Retirement Plan	279.22	234.00	45.22	119.33%	445.14	390.00	55.14	114.14%
<b>Total 6-3200 · Employee Benefits</b>	<b>751.34</b>	<b>1,055.00</b>	<b>-303.66</b>	<b>71.22%</b>	<b>1,764.82</b>	<b>2,032.00</b>	<b>-267.18</b>	<b>86.85%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%
6-3320 · Freight/Shipping	269.41	200.00	69.41	134.71%	429.00	400.00	29.00	107.25%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	87.89	200.00	-112.11	43.95%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	200.00	-200.00	0.0%	0.00	600.00	-600.00	0.0%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
May 2019

BUDGET V ACTUAL					Apr - May			
	May 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget
6-3360 · Utilities	93.97	91.00	2.97	103.26%	188.20	182.00	6.20	103.41%
6-3370 · Over/Under	-0.01	0.00	-0.01	100.0%	-0.01	0.00	-0.01	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>7,782.13</b>	<b>9,660.00</b>	<b>-1,877.87</b>	<b>80.56%</b>	<b>11,841.01</b>	<b>15,514.00</b>	<b>-3,672.99</b>	<b>76.33%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	13,573.54	13,565.00	8.54	100.06%	22,570.39	22,528.00	42.39	100.19%
6-4120 · Repair/Maintenance Wages	5,776.81	5,095.00	681.81	113.38%	7,308.70	7,077.00	231.70	103.27%
6-4130 · FICA/Medicare	1,729.90	1,465.00	264.90	118.08%	2,570.87	2,339.00	231.87	109.91%
6-4140 · Unemployment Compensation	1.53	35.00	-33.47	4.37%	539.40	80.00	459.40	674.25%
6-4150 · Workers Compensation	1,551.80	349.00	1,202.80	444.64%	1,871.84	605.00	1,266.84	309.4%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>22,633.58</b>	<b>20,509.00</b>	<b>2,124.58</b>	<b>110.36%</b>	<b>34,861.20</b>	<b>32,629.00</b>	<b>2,232.20</b>	<b>106.84%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-4220 · Personal Time Compensation	258.09	242.00	16.09	106.65%	722.57	484.00	238.57	149.29%
6-4230 · Health Insurance	1,297.06	1,631.00	-333.94	79.53%	2,594.12	3,262.00	-667.88	79.53%
6-4240 · Retirement Plan	964.26	514.00	450.26	187.6%	1,252.89	857.00	395.89	146.2%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,519.41</b>	<b>2,387.00</b>	<b>132.41</b>	<b>105.55%</b>	<b>4,569.58</b>	<b>4,603.00</b>	<b>-33.42</b>	<b>99.27%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>2,741.45</b>	<b>1,900.00</b>	<b>841.45</b>	<b>144.29%</b>	<b>4,467.49</b>	<b>2,950.00</b>	<b>1,517.49</b>	<b>151.44%</b>
6-4310 · Contract Services	44.28	38.00	6.28	116.53%	81.48	76.00	5.48	107.21%
6-4320 · Donations	100.00	0.00	100.00	100.0%	100.00	0.00	100.00	100.0%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	333.32	334.00	-0.68	99.8%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%
6-4350 · Insurance	1,318.59	1,320.00	-1.41	99.89%	2,637.18	2,640.00	-2.82	99.89%
6-4370 · License/Permit/Fee/Dues/Subscr	203.00	500.00	-297.00	40.6%	357.29	550.00	-192.71	64.96%
6-4380 · Office Supplies/Postage	0.00	175.00	-175.00	0.0%	191.99	350.00	-158.01	54.85%
6-4390 · Professional Services	2,924.89	2,500.00	424.89	117.0%	2,782.71	2,600.00	182.71	107.03%
6-4400 · Service Charges	2,508.89	2,000.00	508.89	125.45%	5,336.79	3,500.00	1,836.79	152.48%
6-4410 · Supplies	198.17	100.00	98.17	198.17%	198.17	200.00	-1.83	99.09%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	193.17	0.00	193.17	100.0%
6-4430 · Uniforms	0.00	50.00	-50.00	0.0%	0.00	350.00	-350.00	0.0%
6-4440 · Utilities	253.67	277.00	-23.33	91.58%	507.56	554.00	-46.44	91.62%
6-4450 · Misc Expenses	92.21	125.00	-32.79	73.77%	180.97	250.00	-69.03	72.39%
6-4460 · Purchases Discount	-51.44	-50.00	-1.44	102.88%	-51.96	-100.00	48.04	51.96%
<b>Total 6-4000 · General Expenses</b>	<b>35,653.36</b>	<b>32,023.00</b>	<b>3,630.36</b>	<b>111.34%</b>	<b>56,746.94</b>	<b>51,536.00</b>	<b>5,210.94</b>	<b>110.11%</b>
<b>Total Expense</b>	<b>59,375.62</b>	<b>58,322.00</b>	<b>1,053.62</b>	<b>101.81%</b>	<b>97,443.76</b>	<b>99,890.00</b>	<b>-2,446.24</b>	<b>97.55%</b>
<b>Net Ordinary Income</b>	<b>46,563.41</b>	<b>34,733.00</b>	<b>11,830.41</b>	<b>134.06%</b>	<b>136,685.16</b>	<b>109,153.00</b>	<b>27,532.16</b>	<b>125.22%</b>
<b>Net Income</b>	<b>46,563.41</b>	<b>34,733.00</b>	<b>11,830.41</b>	<b>134.06%</b>	<b>136,685.16</b>	<b>109,153.00</b>	<b>27,532.16</b>	<b>125.22%</b>

**Washburn Marina  
Facilities Budget vs. Actual  
May 2019**

BUDGET V ACTUAL					Apr - May			
	May 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
<b>4-1100 · In-Season</b>	30,339.11	27,500.00	2,839.11	110.32%	113,193.61	104,500.00	8,693.61	108.32%
<b>4-1200 · Off-Season</b>	1,995.00	0.00	1,995.00	100.0%	3,745.00	0.00	3,745.00	100.0%
<b>4-1300 · Maintenance Fees</b>	137,683.20	137,683.00	0.20	100.0%	137,683.20	137,683.00	0.20	100.0%
<b>4-1400 · Misc Services</b>	1,052.74	500.00	552.74	210.55%	1,214.07	1,000.00	214.07	121.41%
<b>Total 4-1000 · Facility Income</b>	<b>171,070.05</b>	<b>165,683.00</b>	<b>5,387.05</b>	<b>103.25%</b>	<b>255,835.88</b>	<b>243,183.00</b>	<b>12,652.88</b>	<b>105.2%</b>
<b>Total Income</b>	<b>171,070.05</b>	<b>165,683.00</b>	<b>5,387.05</b>	<b>103.25%</b>	<b>255,835.88</b>	<b>243,183.00</b>	<b>12,652.88</b>	<b>105.2%</b>
<b>Gross Profit</b>	<b>171,070.05</b>	<b>165,683.00</b>	<b>5,387.05</b>	<b>103.25%</b>	<b>255,835.88</b>	<b>243,183.00</b>	<b>12,652.88</b>	<b>105.2%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>								
<b>6-1100 · Utilities</b>								
<b>6-1110 · Marina</b>	583.95	150.00	433.95	389.3%	775.76	300.00	475.76	258.59%
<b>6-1120 · Buildings/Grounds</b>	884.17	1,400.00	-515.83	63.16%	1,954.23	2,800.00	-845.77	69.79%
<b>Total 6-1100 · Utilities</b>	<b>1,468.12</b>	<b>1,550.00</b>	<b>-81.88</b>	<b>94.72%</b>	<b>2,729.99</b>	<b>3,100.00</b>	<b>-370.01</b>	<b>88.06%</b>
<b>6-1200 · Maintenance &amp; Supplies</b>								
<b>6-1210 · Marina</b>	56.85	600.00	-543.15	9.48%	458.56	600.00	-141.44	76.43%
<b>6-1220 · Buildings/Grounds</b>	2,831.25	1,250.00	1,581.25	226.5%	4,256.75	2,500.00	1,756.75	170.27%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,888.10</b>	<b>1,850.00</b>	<b>1,038.10</b>	<b>156.11%</b>	<b>4,715.31</b>	<b>3,100.00</b>	<b>1,615.31</b>	<b>152.11%</b>
<b>6-1300 · Contingent Expense</b>	0.00	500.00	-500.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>4,356.22</b>	<b>3,900.00</b>	<b>456.22</b>	<b>111.7%</b>	<b>7,445.30</b>	<b>7,200.00</b>	<b>245.30</b>	<b>103.41%</b>
<b>Total Expense</b>	<b>4,356.22</b>	<b>3,900.00</b>	<b>456.22</b>	<b>111.7%</b>	<b>7,445.30</b>	<b>7,200.00</b>	<b>245.30</b>	<b>103.41%</b>
<b>Net Ordinary Income</b>	<b>166,713.83</b>	<b>161,783.00</b>	<b>4,930.83</b>	<b>103.05%</b>	<b>248,390.58</b>	<b>235,983.00</b>	<b>12,407.58</b>	<b>105.26%</b>
<b>Net Income</b>	<b>166,713.83</b>	<b>161,783.00</b>	<b>4,930.83</b>	<b>103.05%</b>	<b>248,390.58</b>	<b>235,983.00</b>	<b>12,407.58</b>	<b>105.26%</b>
<b>PREVIOUS YEAR COMPARISON</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>	171,070.05	168,991.26	2,078.79	1.23%	255,835.88	250,397.95	5,437.93	2.17%
<b>Total income</b>	<b>171,070.05</b>	<b>168,991.26</b>	<b>2,078.79</b>	<b>1.23%</b>	<b>255,835.88</b>	<b>250,397.95</b>	<b>5,437.93</b>	<b>2.17%</b>
<b>Gross Profit</b>	<b>171,070.05</b>	<b>168,991.26</b>	<b>2,078.79</b>	<b>1.23%</b>	<b>255,835.88</b>	<b>250,397.95</b>	<b>5,437.93</b>	<b>2.17%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>	4,356.22	3,963.94	392.28	9.9%	7,445.30	6,878.61	566.69	8.24%
<b>Total Expense</b>	<b>4,356.22</b>	<b>3,963.94</b>	<b>392.28</b>	<b>9.9%</b>	<b>7,445.30</b>	<b>6,878.61</b>	<b>566.69</b>	<b>8.24%</b>
<b>Net Ordinary Income</b>	<b>166,713.83</b>	<b>165,027.32</b>	<b>1,686.51</b>	<b>1.02%</b>	<b>248,390.58</b>	<b>243,519.34</b>	<b>4,871.24</b>	<b>2.0%</b>
<b>Net Income</b>	<b>166,713.83</b>	<b>165,027.32</b>	<b>1,686.51</b>	<b>1.02%</b>	<b>248,390.58</b>	<b>243,519.34</b>	<b>4,871.24</b>	<b>2.0%</b>

## Washburn Marina Service Department Budget vs. Actual May 2019

BUDGET V ACTUAL	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	6,191.50	3,424.00	2,767.50	180.83%	13,591.50	11,984.00	1,607.50	113.41%
4-2112 · Fiberglass-Woodwork	8,681.25	3,424.00	5,257.25	253.54%	37,997.50	16,264.00	21,733.50	233.63%
4-2113 · Mechanical	10,999.50	13,695.00	-2,695.50	80.32%	20,536.50	23,111.00	-2,574.50	88.86%
4-2114 · Rigging	5,533.50	3,424.00	2,109.50	161.61%	5,786.50	5,136.00	650.50	112.67%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	47,461.65	37,387.00	10,074.65	126.95%	49,200.53	46,016.00	3,184.53	106.92%
4-2122 · Other Unit Billed	2,365.00	7,121.00	-4,756.00	33.21%	2,365.00	8,765.00	-6,400.00	26.98%
<b>Total 4-2120 · Unit Billed Services</b>	<b>49,826.65</b>	<b>44,508.00</b>	<b>5,318.65</b>	<b>111.95%</b>	<b>51,565.53</b>	<b>54,781.00</b>	<b>-3,215.47</b>	<b>94.13%</b>
<b>Total 4-2100 · Labor</b>	<b>81,232.40</b>	<b>68,475.00</b>	<b>12,757.40</b>	<b>118.63%</b>	<b>129,477.53</b>	<b>111,276.00</b>	<b>18,201.53</b>	<b>116.36%</b>
4-2200 · Materials	6,436.94	5,000.00	1,436.94	128.74%	18,750.57	10,000.00	8,750.57	187.51%
4-2300 · Contract Services	345.00	1,000.00	-655.00	34.5%	345.00	1,000.00	-655.00	34.5%
4-2400 · Misc Charges	863.43	1,050.00	-186.57	82.23%	1,639.73	1,300.00	339.73	126.13%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-200.00	200.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>88,877.77</b>	<b>75,425.00</b>	<b>13,452.77</b>	<b>117.84%</b>	<b>150,212.83</b>	<b>123,376.00</b>	<b>26,836.83</b>	<b>121.75%</b>
<b>Total Income</b>	<b>88,877.77</b>	<b>75,425.00</b>	<b>13,452.77</b>	<b>117.84%</b>	<b>150,212.83</b>	<b>123,376.00</b>	<b>26,836.83</b>	<b>121.75%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	1,630.03	1,931.00	-300.97	84.41%	2,484.67	3,184.00	-699.33	78.04%
5-2112 · Fiberglass-Woodworking	4,544.43	5,242.00	-697.57	86.69%	13,932.42	8,643.00	5,289.42	161.2%
5-2113 · Mechanical	3,829.06	2,759.00	1,070.06	138.78%	4,565.91	4,549.00	16.91	100.37%
5-2114 · Rigging	1,020.24	552.00	468.24	184.83%	1,020.24	910.00	110.24	112.11%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>11,023.76</b>	<b>10,484.00</b>	<b>539.76</b>	<b>105.15%</b>	<b>22,003.24</b>	<b>17,286.00</b>	<b>4,717.24</b>	<b>127.29%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	7,582.84	2,781.00	4,801.84	272.67%	7,582.84	4,585.00	2,997.84	165.38%
5-2122 · Other	0.00	530.00	-530.00	0.0%	0.00	874.00	-874.00	0.0%
<b>Total 5-2120 · Unit Billed Services</b>	<b>7,582.84</b>	<b>3,311.00</b>	<b>4,271.84</b>	<b>229.02%</b>	<b>7,582.84</b>	<b>5,459.00</b>	<b>2,123.84</b>	<b>138.91%</b>
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total 5-2100 · Labor</b>	<b>18,606.60</b>	<b>13,795.00</b>	<b>4,811.60</b>	<b>134.88%</b>	<b>29,586.08</b>	<b>22,745.00</b>	<b>6,841.08</b>	<b>130.08%</b>
5-2200 · Subcontract Services	0.00	900.00	-900.00	0.0%	0.00	900.00	-900.00	0.0%
5-2300 · Materials	4,408.49	3,500.00	908.49	125.96%	13,952.78	7,000.00	6,952.78	199.33%
<b>Total 5-2000 · Service Dept COGS</b>	<b>23,015.09</b>	<b>18,195.00</b>	<b>4,820.09</b>	<b>126.49%</b>	<b>43,538.86</b>	<b>30,645.00</b>	<b>12,893.86</b>	<b>142.08%</b>
<b>Total COGS</b>	<b>23,015.09</b>	<b>18,195.00</b>	<b>4,820.09</b>	<b>126.49%</b>	<b>43,538.86</b>	<b>30,645.00</b>	<b>12,893.86</b>	<b>142.08%</b>
<b>Gross Profit</b>	<b>65,862.68</b>	<b>57,230.00</b>	<b>8,632.68</b>	<b>115.08%</b>	<b>106,673.97</b>	<b>92,731.00</b>	<b>13,942.97</b>	<b>115.04%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	4,215.20	3,374.00	841.20	124.93%	7,696.01	6,953.00	743.01	110.69%

**Washburn Marina**  
**Service Department Budget vs. Actual**  
May 2019

BUDGET V ACTUAL					Apr - May			
	May 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	186.38	482.00	-295.62	38.67%	196.38	993.00	-796.62	19.78%
6-2113 · General Maintenance	15.00	964.00	-949.00	1.56%	297.69	1,986.00	-1,688.31	14.99%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,416.58</b>	<b>4,820.00</b>	<b>-403.42</b>	<b>91.63%</b>	<b>8,190.08</b>	<b>9,932.00</b>	<b>-1,741.92</b>	<b>82.46%</b>
6-2120 · FICA/Medicare	1,818.32	1,734.00	84.32	104.86%	2,948.08	2,890.00	58.08	102.01%
6-2130 · Unemployment Compensation	418.96	150.00	268.96	279.31%	1,141.52	350.00	791.52	326.15%
6-2140 · Workers Compensation	1,816.86	628.00	1,188.86	289.31%	2,246.78	1,256.00	990.78	178.88%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>8,470.72</b>	<b>7,332.00</b>	<b>1,138.72</b>	<b>115.53%</b>	<b>14,526.46</b>	<b>14,428.00</b>	<b>98.46</b>	<b>100.68%</b>
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-2220 · Personal Time Compensation	927.56	1,045.00	-117.44	88.76%	942.75	2,090.00	-1,147.25	45.11%
6-2230 · Health Insurance	1,134.12	1,439.00	-304.88	78.81%	2,268.24	2,878.00	-609.76	78.81%
6-2240 · Retirement Plan	623.80	680.00	-56.20	91.74%	1,016.59	1,133.00	-116.41	89.73%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,685.48</b>	<b>3,164.00</b>	<b>-478.52</b>	<b>84.88%</b>	<b>4,227.58</b>	<b>6,101.00</b>	<b>-1,873.42</b>	<b>69.29%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	333.34	334.00	-0.66	99.8%
6-2320 · Equipment Maintenance	6.72	525.00	-518.28	1.28%	178.61	1,050.00	-871.39	17.01%
6-2330 · Freight & Shipping	105.65	250.00	-144.35	42.26%	984.46	500.00	484.46	196.89%
6-2340 · Hazardous Waste Removal	0.00	150.00	-150.00	0.0%	0.00	150.00	-150.00	0.0%
6-2350 · Small Tools	513.56	410.00	103.56	125.26%	1,813.77	820.00	993.77	221.19%
6-2360 · Supplies	-559.71	0.00	-559.71	100.0%	-1,715.78	0.00	-1,715.78	100.0%
6-2370 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	44.79	0.00	44.79	100.0%
6-2380 · Uniforms	35.82	500.00	-464.18	7.16%	760.05	1,775.00	-1,014.95	42.82%
6-2390 · Utilities	93.97	91.00	2.97	103.26%	188.19	182.00	6.19	103.4%
6-2400 · Warranty Parts	65.03	150.00	-84.97	43.35%	69.04	300.00	-230.96	23.01%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>11,583.91</b>	<b>12,739.00</b>	<b>-1,155.09</b>	<b>90.93%</b>	<b>21,410.51</b>	<b>25,640.00</b>	<b>-4,229.49</b>	<b>83.5%</b>
<b>Total Expense</b>	<b>11,583.91</b>	<b>12,739.00</b>	<b>-1,155.09</b>	<b>90.93%</b>	<b>21,410.51</b>	<b>25,640.00</b>	<b>-4,229.49</b>	<b>83.5%</b>
<b>Net Ordinary Income</b>	<b>54,278.77</b>	<b>44,491.00</b>	<b>9,787.77</b>	<b>122.0%</b>	<b>85,263.46</b>	<b>67,091.00</b>	<b>18,172.46</b>	<b>127.09%</b>
<b>Net Income</b>	<b>54,278.77</b>	<b>44,491.00</b>	<b>9,787.77</b>	<b>122.0%</b>	<b>85,263.46</b>	<b>67,091.00</b>	<b>18,172.46</b>	<b>127.09%</b>

PREVIOUS YEAR COMPARISON					Apr - May			
	May 19	May 18	\$ Change	% Change	19	18	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	88,877.77	64,296.24	24,581.53	38.23%	150,212.83	104,182.32	46,030.51	44.18%
<b>Total Income</b>	<b>88,877.77</b>	<b>64,296.24</b>	<b>24,581.53</b>	<b>38.23%</b>	<b>150,212.83</b>	<b>104,182.32</b>	<b>46,030.51</b>	<b>44.18%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	23,015.09	19,738.28	3,276.81	16.6%	43,538.86	32,657.14	10,881.72	33.32%
<b>Total COGS</b>	<b>23,015.09</b>	<b>19,738.28</b>	<b>3,276.81</b>	<b>16.6%</b>	<b>43,538.86</b>	<b>32,657.14</b>	<b>10,881.72</b>	<b>33.32%</b>
<b>Gross Profit</b>	<b>65,862.68</b>	<b>44,557.96</b>	<b>21,304.72</b>	<b>47.81%</b>	<b>106,673.97</b>	<b>71,525.18</b>	<b>35,148.79</b>	<b>49.14%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	11,583.91	13,178.95	-1,595.04	-12.1%	21,410.51	23,746.51	-2,336.00	-9.84%
<b>Total Expense</b>	<b>11,583.91</b>	<b>13,178.95</b>	<b>-1,595.04</b>	<b>-12.1%</b>	<b>21,410.51</b>	<b>23,746.51</b>	<b>-2,336.00</b>	<b>-9.84%</b>
<b>Net Ordinary Income</b>	<b>54,278.77</b>	<b>31,379.01</b>	<b>22,899.76</b>	<b>72.98%</b>	<b>85,263.46</b>	<b>47,778.67</b>	<b>37,484.79</b>	<b>78.46%</b>
<b>Net Income</b>	<b>54,278.77</b>	<b>31,379.01</b>	<b>22,899.76</b>	<b>72.98%</b>	<b>85,263.46</b>	<b>47,778.67</b>	<b>37,484.79</b>	<b>78.46%</b>

**Washburn Marina**  
**Ship Store Budget vs. Actual**  
May 2019

BUDGET V ACTUAL	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	522.34	500.00	22.34	104.47%	537.02	500.00	37.02	107.4%
4-3120 · Consumables	87.22	100.00	-12.78	87.22%	87.22	100.00	-12.78	87.22%
4-3130 · Marine Supplies	13,790.52	16,000.00	-2,209.48	86.19%	19,234.31	22,000.00	-2,765.69	87.43%
4-3140 · Personal Items	696.52	500.00	196.52	139.3%	1,046.73	550.00	496.73	190.32%
4-3150 · Special Orders	2,530.12	5,000.00	-2,469.88	50.6%	5,415.54	8,500.00	-3,084.46	63.71%
<b>Total 4-3100 · Store Sales</b>	<b>17,626.72</b>	<b>22,100.00</b>	<b>-4,473.28</b>	<b>79.76%</b>	<b>26,320.82</b>	<b>31,650.00</b>	<b>-5,329.18</b>	<b>83.16%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	2,996.98	2,000.00	996.98	149.85%	3,113.09	2,000.00	1,113.09	155.66%
4-3220 · Gasoline	4,120.82	3,000.00	1,120.82	137.36%	4,148.81	3,000.00	1,148.81	138.29%
4-3230 · Pump Out	56.88	30.00	26.88	189.6%	56.88	30.00	26.88	189.6%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>7,174.68</b>	<b>5,030.00</b>	<b>2,144.68</b>	<b>142.64%</b>	<b>7,318.78</b>	<b>5,030.00</b>	<b>2,288.78</b>	<b>145.5%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>24,801.40</b>	<b>27,130.00</b>	<b>-2,328.60</b>	<b>91.42%</b>	<b>33,639.60</b>	<b>36,680.00</b>	<b>-3,040.40</b>	<b>91.71%</b>
<b>Total Income</b>	<b>24,801.40</b>	<b>27,130.00</b>	<b>-2,328.60</b>	<b>91.42%</b>	<b>33,639.60</b>	<b>36,680.00</b>	<b>-3,040.40</b>	<b>91.71%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
5-3110 · Clothing	343.75	400.00	-56.25	85.94%	356.68	400.00	-43.32	89.17%
5-3120 · Consumables	55.61	75.00	-19.39	74.15%	55.61	75.00	-19.39	74.15%
5-3130 · Marine Supplies	9,368.44	10,400.00	-1,031.56	90.08%	12,783.43	14,300.00	-1,516.57	89.4%
5-3140 · Personal Items	464.20	380.00	84.20	122.16%	779.84	418.00	361.84	186.57%
5-3150 · Special Orders	2,178.85	3,750.00	-1,571.15	58.1%	4,516.59	6,375.00	-1,858.41	70.85%
<b>Total 5-3100 · Store Sales</b>	<b>12,410.85</b>	<b>15,005.00</b>	<b>-2,594.15</b>	<b>82.71%</b>	<b>18,492.15</b>	<b>21,568.00</b>	<b>-3,075.85</b>	<b>85.74%</b>
<b>5-3200 · Fuel Dock Sales</b>								
5-3210 · Diesel	2,510.65	1,720.00	790.65	145.97%	2,626.81	1,720.00	906.81	152.72%
5-3220 · Gasoline	3,190.40	2,580.00	610.40	123.66%	3,218.37	2,580.00	638.37	124.74%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>5,701.05</b>	<b>4,300.00</b>	<b>1,401.05</b>	<b>132.58%</b>	<b>5,845.18</b>	<b>4,300.00</b>	<b>1,545.18</b>	<b>135.93%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>18,111.90</b>	<b>19,305.00</b>	<b>-1,193.10</b>	<b>93.82%</b>	<b>24,337.33</b>	<b>25,868.00</b>	<b>-1,530.67</b>	<b>94.08%</b>
<b>Total COGS</b>	<b>18,111.90</b>	<b>19,305.00</b>	<b>-1,193.10</b>	<b>93.82%</b>	<b>24,337.33</b>	<b>25,868.00</b>	<b>-1,530.67</b>	<b>94.08%</b>
<b>Gross Profit</b>	<b>6,689.50</b>	<b>7,825.00</b>	<b>-1,135.50</b>	<b>85.49%</b>	<b>9,302.27</b>	<b>10,812.00</b>	<b>-1,509.73</b>	<b>86.04%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	5,854.25	7,082.00	-1,227.75	82.66%	8,137.10	10,515.00	-2,377.90	77.39%
6-3120 · FICA/Medicare	236.71	573.00	-336.29	41.31%	445.03	867.00	-421.97	51.33%
6-3130 · Unemployment Compensation	108.02	30.00	78.02	360.07%	241.26	60.00	181.26	402.1%
6-3140 · Workers Compensation	468.44	304.00	164.44	154.09%	547.72	608.00	-60.28	90.09%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>6,667.42</b>	<b>7,989.00</b>	<b>-1,321.58</b>	<b>83.46%</b>	<b>9,371.11</b>	<b>12,050.00</b>	<b>-2,678.89</b>	<b>77.77%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3220 · Personal Time Compensation	64.89	409.00	-344.11	15.87%	505.22	818.00	-312.78	61.76%

**Washburn Marina  
Ship Store Budget vs. Actual  
May 2019**

BUDGET V ACTUAL	May 19	Budget	\$ Over Budget	% of Budget	Apr - May 19	Budget	\$ Over Budget	% of Budget
	6-3230 · Health Insurance	407.23	412.00	-4.77	98.84%	814.46	824.00	-9.54
6-3240 · Retirement Plan	279.22	234.00	45.22	119.33%	445.14	390.00	55.14	114.14%
<b>Total 6-3200 · Employee Benefits</b>	<b>751.34</b>	<b>1,055.00</b>	<b>-303.66</b>	<b>71.22%</b>	<b>1,764.82</b>	<b>2,032.00</b>	<b>-267.18</b>	<b>86.85%</b>
6-3300 · Education & Training	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3310 · Equipment/Maintenance	0.00	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%
6-3320 · Freight/Shipping	269.41	200.00	69.41	134.71%	429.00	400.00	29.00	107.25%
6-3330 · Supplies	0.00	100.00	-100.00	0.0%	87.89	200.00	-112.11	43.95%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	0.00	200.00	-200.00	0.0%	0.00	600.00	-600.00	0.0%
6-3360 · Utilities	93.97	91.00	2.97	103.26%	188.20	182.00	6.20	103.41%
6-3370 · Over/Under	-0.01	0.00	-0.01	100.0%	-0.01	0.00	-0.01	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>7,782.13</b>	<b>9,660.00</b>	<b>-1,877.87</b>	<b>80.56%</b>	<b>11,841.01</b>	<b>15,514.00</b>	<b>-3,672.99</b>	<b>76.33%</b>
<b>Total Expense</b>	<b>7,782.13</b>	<b>9,660.00</b>	<b>-1,877.87</b>	<b>80.56%</b>	<b>11,841.01</b>	<b>15,514.00</b>	<b>-3,672.99</b>	<b>76.33%</b>
<b>Net Ordinary Income</b>	<b>-1,092.63</b>	<b>-1,835.00</b>	<b>742.37</b>	<b>59.54%</b>	<b>-2,538.74</b>	<b>-4,702.00</b>	<b>2,163.26</b>	<b>53.99%</b>
<b>Net Income</b>	<b>-1,092.63</b>	<b>-1,835.00</b>	<b>742.37</b>	<b>59.54%</b>	<b>-2,538.74</b>	<b>-4,702.00</b>	<b>2,163.26</b>	<b>53.99%</b>

PREVIOUS YEAR COMPARISON	May 19	May 18	\$ Change	% Change	Apr - May 19	Apr - May 18	\$ Change	% Change
	<b>Ordinary Income/Expense</b>							
<b>Income</b>								
4-3000 · Ship Store Income	24,801.40	25,364.26	-562.86	-2.22%	33,639.60	34,261.09	-621.49	-1.81%
<b>Total Income</b>	<b>24,801.40</b>	<b>25,364.26</b>	<b>-562.86</b>	<b>-2.22%</b>	<b>33,639.60</b>	<b>34,261.09</b>	<b>-621.49</b>	<b>-1.81%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	18,111.90	18,525.24	-413.34	-2.23%	24,337.33	24,637.42	-300.09	-1.22%
<b>Total COGS</b>	<b>18,111.90</b>	<b>18,525.24</b>	<b>-413.34</b>	<b>-2.23%</b>	<b>24,337.33</b>	<b>24,637.42</b>	<b>-300.09</b>	<b>-1.22%</b>
<b>Gross Profit</b>	<b>6,689.50</b>	<b>6,839.02</b>	<b>-149.52</b>	<b>-2.19%</b>	<b>9,302.27</b>	<b>9,623.67</b>	<b>-321.40</b>	<b>-3.34%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	7,782.13	8,456.59	-674.46	-7.98%	11,841.01	12,748.15	-907.14	-7.12%
<b>Total Expense</b>	<b>7,782.13</b>	<b>8,456.59</b>	<b>-674.46</b>	<b>-7.98%</b>	<b>11,841.01</b>	<b>12,748.15</b>	<b>-907.14</b>	<b>-7.12%</b>
<b>Net Ordinary Income</b>	<b>-1,092.63</b>	<b>-1,617.57</b>	<b>524.94</b>	<b>32.45%</b>	<b>-2,538.74</b>	<b>-3,124.48</b>	<b>585.74</b>	<b>18.75%</b>
<b>Net Income</b>	<b>-1,092.63</b>	<b>-1,617.57</b>	<b>524.94</b>	<b>32.45%</b>	<b>-2,538.74</b>	<b>-3,124.48</b>	<b>585.74</b>	<b>18.75%</b>

**Washburn Marina**  
**General Expenses Budget vs. Actual**  
May 2019

BUDGET V ACTUAL					Apr - May						
	May 19	Budget	\$ Over Budget	% of Budget	19	Budget	\$ Over Budget	% of Budget			
<b>Ordinary Income/Expense</b>											
<b>Expense</b>											
<b>6-4000 · General Expenses</b>											
<b>6-4100 · Wages &amp; Taxes</b>											
6-4110 · Administration Wages	13,573.54	13,565.00	8.54	100.06%	22,570.39	22,528.00	42.39	100.19%			
6-4120 · Repair/Maintenance Wages	5,776.81	5,095.00	681.81	113.38%	7,308.70	7,077.00	231.70	103.27%			
6-4130 · FICA/Medicare	1,729.90	1,465.00	264.90	118.08%	2,570.87	2,339.00	231.87	109.91%			
6-4140 · Unemployment Compensation	1.53	35.00	-33.47	4.37%	539.40	80.00	459.40	674.25%			
6-4150 · Workers Compensation	1,551.80	349.00	1,202.80	444.64%	1,871.84	605.00	1,266.84	309.4%			
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>22,633.58</b>	<b>20,509.00</b>	<b>2,124.58</b>	<b>110.36%</b>	<b>34,861.20</b>	<b>32,629.00</b>	<b>2,232.20</b>	<b>106.84%</b>			
<b>6-4200 · Employee Benefits</b>											
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%			
6-4220 · Personal Time Compensation	258.09	242.00	16.09	106.65%	722.57	484.00	238.57	149.29%			
6-4230 · Health Insurance	1,297.06	1,631.00	-333.94	79.53%	2,594.12	3,262.00	-667.88	79.53%			
6-4240 · Retirement Plan	964.26	514.00	450.26	187.6%	1,252.89	857.00	395.89	146.2%			
<b>Total 6-4200 · Employee Benefits</b>	<b>2,519.41</b>	<b>2,387.00</b>	<b>132.41</b>	<b>105.55%</b>	<b>4,569.58</b>	<b>4,603.00</b>	<b>-33.42</b>	<b>99.27%</b>			
<b>6-4300 · Advertising &amp; Marketing</b>	<b>2,741.45</b>	<b>1,900.00</b>	<b>841.45</b>	<b>144.29%</b>	<b>4,467.49</b>	<b>2,950.00</b>	<b>1,517.49</b>	<b>151.44%</b>			
6-4310 · Contract Services	44.28	38.00	6.28	116.53%	81.48	76.00	5.48	107.21%			
6-4320 · Donations	100.00	0.00	100.00	100.0%	100.00	0.00	100.00	100.0%			
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	333.32	334.00	-0.68	99.8%			
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	0.00	50.00	-50.00	0.0%			
6-4350 · Insurance	1,318.59	1,320.00	-1.41	99.89%	2,637.18	2,640.00	-2.82	99.89%			
6-4370 · License/Permit/Fee/Dues/Subscr	203.00	500.00	-297.00	40.6%	357.29	550.00	-192.71	64.96%			
6-4380 · Office Supplies/Postage	0.00	175.00	-175.00	0.0%	191.99	350.00	-158.01	54.85%			
6-4390 · Professional Services	2,924.89	2,500.00	424.89	117.0%	2,782.71	2,600.00	182.71	107.03%			
6-4400 · Service Charges	2,508.89	2,000.00	508.89	125.45%	5,336.79	3,500.00	1,836.79	152.48%			
6-4410 · Supplies	198.17	100.00	98.17	198.17%	198.17	200.00	-1.83	99.09%			
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	193.17	0.00	193.17	100.0%			
6-4430 · Uniforms	0.00	50.00	-50.00	0.0%	0.00	350.00	-350.00	0.0%			
6-4440 · Utilities	253.67	277.00	-23.33	91.58%	507.56	554.00	-46.44	91.62%			
6-4450 · Misc Expenses	92.21	125.00	-32.79	73.77%	180.97	250.00	-69.03	72.39%			
6-4460 · Purchases Discount	-51.44	-50.00	-1.44	102.88%	-51.96	-100.00	48.04	51.96%			
<b>Total 6-4000 · General Expenses</b>	<b>35,653.36</b>	<b>32,023.00</b>	<b>3,630.36</b>	<b>111.34%</b>	<b>56,746.94</b>	<b>51,536.00</b>	<b>5,210.94</b>	<b>110.11%</b>			
<b>Total Expense</b>	<b>35,653.36</b>	<b>32,023.00</b>	<b>3,630.36</b>	<b>111.34%</b>	<b>56,746.94</b>	<b>51,536.00</b>	<b>5,210.94</b>	<b>110.11%</b>			
<b>Net Ordinary Income</b>	<b>-35,653.36</b>	<b>-32,023.00</b>	<b>-3,630.36</b>	<b>111.34%</b>	<b>-56,746.94</b>	<b>-51,536.00</b>	<b>-5,210.94</b>	<b>110.11%</b>			
<b>Net Income</b>	<b>-35,653.36</b>	<b>-32,023.00</b>	<b>-3,630.36</b>	<b>111.34%</b>	<b>-56,746.94</b>	<b>-51,536.00</b>	<b>-5,210.94</b>	<b>110.11%</b>			
<hr/>											
<b>PREVIOUS YEAR COMPARISON</b>				<b>Apr - May</b>				<b>Apr - May</b>			
				<b>May 19</b>	<b>May 18</b>	<b>\$ Change</b>	<b>% Change</b>	<b>19</b>	<b>18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>											
<b>Expense</b>											
<b>6-4000 · General Expenses</b>	35,653.36	31,901.91	3,751.45	117.6%	56,746.94	49,569.95	7,176.99	14.48%			
<b>Total Expense</b>	35,653.36	31,901.91	3,751.45	117.6%	56,746.94	49,569.95	7,176.99	14.48%			
<b>Net Ordinary Income</b>	-35,653.36	-31,901.91	-3,751.45	-11.76%	-56,746.94	-49,569.95	-7,176.99	-14.48%			
<b>Net Income</b>	-35,653.36	-31,901.91	-3,751.45	-11.76%	-56,746.94	-49,569.95	-7,176.99	-14.48%			

**Washburn Marina  
 Revenue - Draw Report  
 May 2019**

	<u>May 19</u>	<u>Apr - May 19</u>
9-1100 · Draws from City	-106,349.88	-170,520.17
9-2100 · Revenues Paid to City	216,961.50	365,596.46
Net Paid to City	<u>110,611.62</u>	<u>195,076.29</u>
<b>Revenues paid to City Detail</b>		
Operating Revenue		365,596.46
Maintenance Fees-2019		136,385.20
Total		<u>229,211.26</u>

**Maintenance fees outstanding as of 6/12/19**

Baker, Dave	2,908.00
Hansen, Rob	1,454.00
Oashlem, Greg & Lorrie	<u>3,474.80</u>
	<u>7,836.80</u>

**Project Budget (Draft 061019)  
Coal Dock Rehabilitation Project**

Revenues:	Budgeted	Actual To Date
Loan	\$ 750,000	\$ 750,000.00
Harbor Assistance Grant	\$1,299,480	\$1,017,417.00
<b>Total Revenues:</b>	<b>\$2,049,480</b>	<b>\$1,767,417.00</b>
<b>Expenses:</b>		
Contract with Contractor (Inc. Alternates 1& 2)	\$1,582,370.00	\$1,542,810.75
Contingency (14%)	\$ 215,010.00	\$ 0.00
Engineering		
Pre-Engineering	\$ 40,000.00	\$ 40,000.00
Final Engineering & Permitting	\$ 135,800.00	\$ 135,800.00
Construction Administration	\$ 76,300.00	\$ 74,011.00
<b>Total Expenses</b>	<b>\$2,049,480.00</b>	<b>\$1,792,621.75</b>

Change Orders:

Contingency Costs:

**washburnadmin@cityofwashburn.org**

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**From:** washburnadmin@cityofwashburn.org  
**Sent:** Wednesday, June 19, 2019 8:40 AM  
**To:** 'nelsonco@cheqnet.net'  
**Cc:** 'Carl Broberg'  
**Subject:** Draft 2019 Coal Dock Agreement  
**Attachments:** Coal dock form agreement and addendum Nelson 2019 Draft.docx; Nelson Construction Coal Dock Map 1.2.html

Dear Mr. Nelson:

Please see the attached draft of the proposed Coal Dock agreement for the next season. My apologies for the delay in getting this to you. Besides the dates, there are no changes in the boiler plate language. However, I do suggest that you review the fees in the addendum. The basic transloading fee is the same, but we have modified/added storage, equipment storage, and mooring rates. Based on the current provisions, we hope that you find these rates acceptable.

In addition, we are doing away with the old "Section A, B, C, and D" map of the dock and are going to use Bayfield County GIS mapping to designate more specific areas of actual use. Attached is a draft map of your area. If you would like to modify this space, please let me know.

This draft will go to the Harbor Commission on June 26<sup>th</sup> for approval. I would like and comments, concerns, requests from you before then. If approved, we will also need an updated certificated of insurance from you as well. Please let me know if you have any questions.

**Scott J. Kluver, Administrator**

City of Washburn

P.O. Box 638

119 Washington Ave.

Washburn, WI 54891

Phone – 715-373-6160 Ext. 4

Fax – 715-373-6148

<http://www.cityofwashburn.org/>

The City of Washburn is an equal opportunity provider, employer, and lender.

**AGREEMENT BY AND BETWEEN THE  
HARBOR COMMISSION  
OF THE  
CITY OF WASHBURN  
AND NELSON CONSTRUCTION COMPANY OF LA POINTE, INC.**

---

**THIS NONEXCLUSIVE AGREEMENT** (hereinafter referred to as the “Agreement”) by and between the Harbor Commission of the City of Washburn, Bayfield County, Wisconsin (hereafter referred to as the “Commission”) and Nelson Construction Company of La Pointe, Inc. of La Pointe, Wisconsin (hereafter referred to as the “User”) is hereby made effective on June 1, 2019.

**W I T N E S S E T H:**

**WHEREAS**, the Commission has available a Dock at the Port of Washburn for the transloading and storage of bulk materials; and,

**WHEREAS**, this Agreement is intended to provide for certain duties and responsibilities of the Commission and User for use of the Dock.

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained herein, the parties hereby agree as follows:

**ARTICLE 1  
COMMISSION COVENANTS**

The Commission hereby covenants and agrees that it will:

**Section 1.1 Use.** Give the User free and unrestricted use of all /part of the Dock as described in the Addendum, by User, within the conditions, covenants, requirements, and responsibilities of this Agreement. City allows use of the Dock to the User “as is” and makes no representations as to its suitability or fitness to bear the weight of vehicle traffic and rock storage and movement.

**Section 1.2 Access.** Give the User vehicle access to the Dock, contingent upon applicable local street, road and highway load limits, however, the Commission and City will have the authority to determine the local roads the User shall be permitted to utilize to access the Dock.

## ARTICLE II USER COVENANTS

The User hereby covenants and agrees that it will:

Section 2.1 Responsibilities. Abide by the restrictions and responsibilities established by this Agreement.

Section 2.2 Insurance. Shall provide the Commission with a certificate of liability insurance indicating public liability insurance with limits of liability no less than the amount set forth in the Addendum, and naming both the Washburn Harbor Commission and the City of Washburn as additional insureds, and maintain such insurance coverage for the term of the agreement. User agrees that at no time will materials be stored on the Dock prior to the Commission's receipt of the required certificate of insurance.

Section 2.3 Material Removal. It will remove all materials from the Dock at the conclusion of the agreement term. If material remains on the Dock charges will apply as provided in the Addendum. In the event that weight restrictions remain on local and county streets, roads and highways at the conclusion of the agreement term, User shall remove said materials not less than two weeks after the removal of weight restrictions by the Bayfield County Highway Commissioner.

Section 2.4 Lawful Storage. It will not place materials on the Dock in any unlawful, or disreputable manner or in a condition which would be considered hazardous by the Commission. In the event materials are stored in a hazardous manner, the User agrees that it shall take immediate steps, upon notification of the Commission, to eliminate any unlawful, disreputable or hazardous condition.

Section 2.5 Hazardous Materials. It will not store any hazardous or toxic materials on the Dock.. It will not allow any debris or other material to enter the waters of Lake Superior, and will immediately report any such incident to the Commission and the Wisconsin Department of Natural Resources (DNR), will remove any such material, will comply with any orders of the DNR or of any other state or federal agency, and will defend, indemnify, and hold the Commission and the City of Washburn harmless for any fines, forfeitures, damages, costs, and fees associated with any such release.

Section 2.6 Permits. It will comply with all local, state and federal regulations related to the storage, transportation, sale and distribution of said storage materials referred to herein and shall be responsible to obtain all licenses and permits necessary for the storage and transportation of said materials. Any violation by User of any permit or license or violation for failure to obtain said permit or license shall be grounds for termination of this Agreement in accordance with Article III. The User agrees that it alone has responsibility to acquire the necessary licenses and

Draft 6/18/19

permits to carry on its activities on the agreed upon premises of the Commission and that it shall hold the Commission and City harmless in the event said licenses and permits are not obtained by the User.

Section 2.7 Post Agreement Condition. It will, upon removal of stored materials on the Dock, leave the Dock surface and structure in as good or better condition than before the storage took place on said Dock. Further, if the Dock or the storage area is damaged by the User, the User agrees to be responsible for the costs of any repairs incurred by the City to the Dock caused by the User.

Section 2.8 Dock Access. It will follow the local roads designated by the Commission and City for access to the Dock and abide by local load and weight restrictions imposed by the Commission and City for local roads and city streets. The User agrees to be responsible for the costs of any repairs to any street or alley damaged by hauling to or from the dock.

Section 2.9 Nuisance Creation. It will not conduct any operation within the agreed upon area of use or in the course of transporting materials to or from the agreed upon area of use area that will create excessive noise, odors, smoke, dust, vibration, industrial waste, toxic matter or other excessive measurable external nuisances in violation of any municipal ordinance or applicable Wisconsin law or regulation. It will transport materials to and from the dock only during the hours specified by the Commission. It will conduct operations on the Dock only during the hours specified by the Commission. The User shall not allow any materials of any sort to fall onto any street or alley of the City or any property adjacent thereto from any truck on its way to or from the Dock, and if any material does so fall, shall remove it immediately, and if it does not remove it immediately shall be liable for the cost to the City for its removal.

Section 2.10 Reports. It will provide reports on the quantities of materials stored on the agreed upon area of use within 15 calendar days of a request submitted to it by the Commission.

Section 2.11. Third-party hauling. The User shall be responsible for compliance with the provisions of this Article II, whether or not any activities undertaken pursuant to this Agreement are undertaken by the User, or by a subcontractor, vendor, purchaser or other.

### **ARTICLE III PUBLIC INFRASTRUCTURE PROTECTION**

Section 3.1. Prevention of spills; cleanup and repair. The User shall take reasonable precautions to prevent rocks, debris, soil or dust from being dropped or spilled from trucks onto roadways within the City limits and to assure that project-related trucking activities are conducted in such a manner that roadways are maintained in good condition for public use, all by and at the expense

Draft 6/18/19

of the User. If rocks, debris, soil or dust originating from trucks hauling to and from the Dock fall into the roadway within City limits, the User shall remove such material immediately and at its expense. If the material is not removed immediately, the City's Director of Public Works shall contact the User and require that the necessary cleanup work occur. If the User fails to respond to said request by 4:00 p.m. of the day the request is made, the City may perform the work at the User's expense. However, if in the opinion of the City's Director of Public Works or its Police Chief, the material presents a public safety hazard, the City may immediately remove the material at the User's expense. The City's Director of Public Works may also require that any damage to a roadway caused by such materials be either temporarily or permanently repaired, or both, and upon User's failure to do so satisfactorily within the time allowed by the City, the City may undertake the repair at the User's expense. The User shall not be obligated to reimburse the City for routine street sweeping expenses or expenses of cleaning dust, debris or mud not originating from trucks hauling to and from the Dock. The City may enforce all applicable provisions of state and local law, including the provisions of Chapter 348 and Sec. 86.01, Wis. Stats., and any ordinances adopted in conformity therewith.

#### **ARTICLE IV TERM, RENEWAL & TERMINATION**

Section 4.1 Term. The term of this Agreement shall be as set forth in the Addendum.

Section 4.2 Renewal. All outstanding fees due the Commission shall be paid prior to the Renewal of this Agreement.

Section 4.3 Termination for Non Payment. Should the User fail to remit payments as required in this Agreement, or should the User fail to comply with any other term of this Agreement, the Commission may at its option, immediately terminate this Agreement and order any materials stored on the Dock at the time of termination immediately removed at the sole expense of the User.

Section 4.4 Notice to Terminate. It is understood by both parties that termination of this Agreement for any reason other than Non-Payment requires a written "Notice to Terminate" issued by the terminating party a minimum of thirty days in advance of the effective date of termination.

A. If such "Notice of Termination" should be issued by the Commission, a prorated refund of the Agreement payment shall be returned to the User after taking into account any amounts due the Commission.

B. If such "Notice of Termination" should be issued by the User, the Commission shall not be obligated to return any portion of the Agreement fee paid by the User to the Commission.

Draft 6/18/19

**ARTICLE V  
AGREEMENT PAYMENT**

Section 5.1 Fee. The Fee for use of the dock shall be as set forth in the Addendum.

**ARTICLE VI  
TRANSFER RIGHTS**

Section 6.1. Transfer Rights. The User may not assign or transfer this agreement, or any of the rights conveyed herein, without written consent of the Commission.

**ARTICLE VII  
INDEMNITY**

Section 7.1 Indemnification. The User hereby agrees to indemnify and hold the City, its Commissions, Authorities, Boards, Committees, officers agents, and employees harmless from and against any and all liabilities, obligations, claims damages, injuries, penalties, causes of action, judgments, costs and expenses (including, but not limited to, reasonable attorney's fees) imposed upon, incurred by or asserted against the Commission or City during or with respect to the term hereof, arising from the User's use of the Dock or any failure of the User to duly and fully perform or comply with each and all of the terms of this Agreement.

**ARTICLE VIII  
NOTICES**

Section 8.1 For the City: All notices and issues involving the terms of this Agreement and payments required of this Agreement shall be directed, on behalf of the City, to:

Scott J. Kluver  
City Administrator  
City of Washburn  
P.O. Box 638  
Washburn, Wisconsin 54891  
715-373-6160 Extension 4  
Fax: 715-373-6148

The City's contact person for issues involving the use of the commercial (coal) dock shall be the office of Public Works Director:

Draft 6/18/19

Public Works Director  
City of Washburn  
P.O. Box 638  
Washburn, Wisconsin 54891  
715-373-6171  
Fax: 715-373-6148

Section 8.2 For User: All notices to the User shall be directed to:

Arnold Nelson  
Nelson Construction Company of La Pointe, Inc.  
P.O. Box 5  
La Pointe, Wisconsin 54850  
715-747-3300  
Fax: 715-747-5000  
E-mail: nelsonco@cheqnet.net

## ARTICLE IX MISCELLANEOUS

Section 9.1. Addendum. The Addendum to this Agreement is made a part hereof and its terms are fully incorporated in this Agreement as if set out in full.

Section 9.2 Amendments. Neither this Agreement nor any of the terms, covenants, or conditions herein may be modified or amended except by an agreement in writing approved and executed by the Commission and User.

Section 9.3 Severability. If any term, covenant or condition of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable under applicable law, then the remainder of the Agreement shall not be affected.

Section 9.4 Construction. The headings of the paragraphs and subparagraphs of this Agreement are for convenience only and shall in no way affect the construction or effect of any of the terms, covenants, or conditions hereof.

Section 9.5 Interpretation. This Agreement shall be interpreted and applied in accordance with the laws of the State of Wisconsin.

Section 9.6 Binding Effect. This Agreement shall inure to the benefit of, and shall be binding upon the Commission and User and their respective successors and assigns.

Section 9.7. Forum for Resolution of Disputes. Any dispute between the parties that cannot be amicably resolved shall be resolved in the Circuit Court for Bayfield County, Wisconsin.

**IN WITNESS WHEREOF, THE HARBOR COMMISSION OF THE CITY OF WASHBURN** has caused this Agreement to be signed by Carl Broberg, its President and countersigned by Scott J. Kluver, Clerk of the City of Washburn, Wisconsin this 26<sup>th</sup> day of June 2019.

\_\_\_\_\_  
Carl R. Broberg, Commission President

\_\_\_\_\_  
Scott J. Kluver, Clerk

USER:

By:

\_\_\_\_\_  
Arnold Nelson, President  
Nelson Construction Company of La Pointe, Inc.

\_\_\_\_\_  
Date

**ADDENDUM TO AGREEMENT BY AND BETWEEN THE  
HARBOR COMMISSION OF THE CITY OF WASHBURN  
AND NELSON CONSTRUCTION COMPANY OF LA POINTE, INC.**

---

1. Insurance.

a. General liability. Limits of liability shall be:

Commercial General Liability \$1,000,000 for each occurrence/\$3,000,000 general aggregate

Automobile \$1,000,000

Umbrella \$1,000,000

Workman Compensation – As required by State.

2. Term.

Start date: June 1, 2019

End date: May 31, 2020

Special provisions: Term may be extended by mutual agreement. No activities may be conducted on July 4, 26, and 27. No activities may be conducted on Sundays. No activities may be conducted outside the hours of 6:00 a.m. to 8:00 p.m. Monday through Friday, and 6:00 a.m. to 6:00 p.m. on Saturday.

3. Fees.

a. Loading/Unloading Fee for term: \$2.50/ton of material over dock including up to thirty (30) days free laytime storage.

b. Bulk Storage in Excess of Free Laytime : Of the actual dock area used, \$25 per 1,000 square feet or portion thereof for each month material is stored. \*

c. Equipment Storage/Marine Related Construction: Of the actual dock area used, \$25 per 1000 square feet or portion thereof for each month. \*

d. Commercial Vessel Mooring: \$.25/ foot LOA per each 24 hour period. \*

e. Special provisions: Documentation of tonnage trans-loaded/stored material shall be provided on a monthly basis.

4. Portion of dock for use:

All.

Part. Describe: Approximate 70' x 40' area on west side of dock as indicated on Map Exhibit A.

Set forth any load limits: Shall follow established road limits.

5. Dust control: Efforts shall be taken to minimize any dust. Should dust be an issue, watering shall occur.
6. Other special provisions: (1) Barricades and/or fencing will be used if necessary. (2) The intent of use is for staging of materials for various projects, not throughout the term of the Agreement. (3) Storage of materials, equipment and activities shall not impede traffic ingress or egress to other sections of the dock not covered by this agreement



**washburnadmin@cityofwashburn.org**

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**From:** washburnadmin@cityofwashburn.org  
**Sent:** Wednesday, June 19, 2019 8:50 AM  
**To:** pbdisaster@hotmail.com  
**Cc:** 'Carl Broberg'  
**Subject:** 2019 Dock Agreement Renewal  
**Attachments:** Coal dock form agreement and addendum Pearl 2019 Draft.docx; Pearl Beach Coal Dock Map 20191.2.html

Dear Mr. Dornburg:

Please see the attached draft of the proposed Coal Dock agreement for the next season. My apologies for the delay in getting this to you. Besides the dates, there are no changes in the boiler plate language. However, I do suggest that you review the fees in the addendum. The basic transloading fee is the same, but we have modified/added storage, equipment storage, and mooring rates. Based on the current provisions, we hope that you find these rates acceptable.

In addition, we are doing away with the old "Section A, B, C, and D" map of the dock and are going to use Bayfield County GIS mapping to designate more specific areas of actual use. Attached is a draft map of your area. If you would like to modify this space, please let me know.

This draft will go to the Harbor Commission on June 26<sup>th</sup> for approval. I would like and comments, concerns, requests from you before then. If approved, we will also need an updated certificated of insurance from you as specified in the agreement. In addition, it appears I was remiss in obtaining a certificate of insurance from you last year. Please provide a copy of insurance coverage for this past year as well. Let me know if you have any questions.

**Scott J. Kluver, Administrator**

City of Washburn

P.O. Box 638

119 Washington Ave.

Washburn, WI 54891

Phone – 715-373-6160 Ext. 4

Fax – 715-373-6148

<http://www.cityofwashburn.org/>

The City of Washburn is an equal opportunity provider, employer, and lender.

**AGREEMENT BY AND BETWEEN THE  
HARBOR COMMISSION  
OF THE  
CITY OF WASHBURN  
AND PEARL BEACH CONSTRUCTION COMPANY, INC.**

---

**THIS NONEXCLUSIVE AGREEMENT** (hereinafter referred to as the “Agreement”) by and between the Harbor Commission of the City of Washburn, Bayfield County, Wisconsin (hereafter referred to as the “Commission”) and Pearl Beach Construction Company, Inc. of Chesterfield, Michigan (hereafter referred to as the “User”) is hereby made effective on June 1, 2019.

**W I T N E S S E T H:**

**WHEREAS**, the Commission has available a Dock at the Port of Washburn for the transloading and storage of bulk materials; and,

**WHEREAS**, this Agreement is intended to provide for certain duties and responsibilities of the Commission and User for use of the Dock.

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained herein, the parties hereby agree as follows:

**ARTICLE 1  
COMMISSION COVENANTS**

The Commission hereby covenants and agrees that it will:

Section 1.1 Use. Give the User free and unrestricted use of all /part of the Dock as described in the Addendum, by User, within the conditions, covenants, requirements, and responsibilities of this Agreement. City allows use of the Dock to the User “as is” and makes no representations as to its suitability or fitness to bear the weight of vehicle traffic and rock storage and movement.

Section 1.2 Access. Give the User vehicle access to the Dock, contingent upon applicable local street, road and highway load limits, however, the Commission and City will have the authority to determine the local roads the User shall be permitted to utilize to access the Dock.

Draft 6/18/19

## ARTICLE II USER COVENANTS

The User hereby covenants and agrees that it will:

Section 2.1 Responsibilities. Abide by the restrictions and responsibilities established by this Agreement.

Section 2.2 Insurance. Shall provide the Commission with a certificate of liability insurance indicating public liability insurance with limits of liability no less than the amount set forth in the Addendum, and naming both the Washburn Harbor Commission and the City of Washburn as additional insureds, and maintain such insurance coverage for the term of the agreement. User agrees that at no time will materials be stored on the Dock prior to the Commission's receipt of the required certificate of insurance.

Section 2.3 Material Removal. It will remove all materials from the Dock at the conclusion of the agreement term. If material remains on the Dock charges will apply as provided in the Addendum. In the event that weight restrictions remain on local and county streets, roads and highways at the conclusion of the agreement term, User shall remove said materials not less than two weeks after the removal of weight restrictions by the Bayfield County Highway Commissioner.

Section 2.4 Lawful Storage. It will not place materials on the Dock in any unlawful, or disreputable manner or in a condition which would be considered hazardous by the Commission. In the event materials are stored in a hazardous manner, the User agrees that it shall take immediate steps, upon notification of the Commission, to eliminate any unlawful, disreputable or hazardous condition.

Section 2.5 Hazardous Materials. It will not store any hazardous or toxic materials on the Dock. It will not allow any debris or other material to enter the waters of Lake Superior, and will immediately report any such incident to the Commission and the Wisconsin Department of Natural Resources (DNR), will remove any such material, will comply with any orders of the DNR or of any other state or federal agency, and will defend, indemnify, and hold the Commission and the City of Washburn harmless for any fines, forfeitures, damages, costs, and fees associated with any such release.

Section 2.6 Permits. It will comply with all local, state and federal regulations related to the storage, transportation, sale and distribution of said storage materials referred to herein and shall be responsible to obtain all licenses and permits necessary for the storage and transportation of said materials. Any violation by User of any permit or license or violation for failure to obtain

Draft 6/18/19

said permit or license shall be grounds for termination of this Agreement in accordance with Article III. The User agrees that it alone has responsibility to acquire the necessary licenses and permits to carry on its activities on the agreed upon premises of the Commission and that it shall hold the Commission and City harmless in the event said licenses and permits are not obtained by the User.

Section 2.7 Post Agreement Condition. It will, upon removal of stored materials on the Dock, leave the Dock surface and structure in as good or better condition than before the storage took place on said Dock. Further, if the Dock or the storage area is damaged by the User, the User agrees to be responsible for the costs of any repairs incurred by the City to the Dock caused by the User.

Section 2.8 Dock Access. It will follow the local roads designated by the Commission and City for access to the Dock and abide by local load and weight restrictions imposed by the Commission and City for local roads and city streets. The User agrees to be responsible for the costs of any repairs to any street or alley damaged by hauling to or from the dock.

Section 2.9 Nuisance Creation. It will not conduct any operation within the agreed upon area of use or in the course of transporting materials to or from the agreed upon area of use area that will create excessive noise, odors, smoke, dust, vibration, industrial waste, toxic matter or other excessive measurable external nuisances in violation of any municipal ordinance or applicable Wisconsin law or regulation. It will transport materials to and from the dock only during the hours specified by the Commission. It will conduct operations on the Dock only during the hours specified by the Commission. The User shall not allow any materials of any sort to fall onto any street or alley of the City or any property adjacent thereto from any truck on its way to or from the Dock, and if any material does so fall, shall remove it immediately, and if it does not remove it immediately shall be liable for the cost to the City for its removal.

Section 2.10 Reports. It will provide reports on the quantities of materials stored on the agreed upon area of use within 15 calendar days of a request submitted to it by the Commission.

Section 2.11. Third-party hauling. The User shall be responsible for compliance with the provisions of this Article II, whether or not any activities undertaken pursuant to this Agreement are undertaken by the User, or by a subcontractor, vendor, purchaser or other.

### **ARTICLE III PUBLIC INFRASTRUCTURE PROTECTION**

Draft 6/18/19

Section 3.1. Prevention of spills; cleanup and repair. The User shall take reasonable precautions to prevent rocks, debris, soil or dust from being dropped or spilled from trucks onto roadways within the City limits and to assure that project-related trucking activities are conducted in such a manner that roadways are maintained in good condition for public use, all by and at the expense of the User. If rocks, debris, soil or dust originating from trucks hauling to and from the Dock fall into the roadway within City limits, the User shall remove such material immediately and at its expense. If the material is not removed immediately, the City's Director of Public Works shall contact the User and require that the necessary cleanup work occur. If the User fails to respond to said request by 4:00 p.m. of the day the request is made, the City may perform the work at the User's expense. However, if in the opinion of the City's Director of Public Works or its Police Chief, the material presents a public safety hazard, the City may immediately remove the material at the User's expense. The City's Director of Public Works may also require that any damage to a roadway caused by such materials be either temporarily or permanently repaired, or both, and upon User's failure to do so satisfactorily within the time allowed by the City, the City may undertake the repair at the User's expense. The User shall not be obligated to reimburse the City for routine street sweeping expenses or expenses of cleaning dust, debris or mud not originating from trucks hauling to and from the Dock. The City may enforce all applicable provisions of state and local law, including the provisions of Chapter 348 and Sec. 86.01, Wis. Stats., and any ordinances adopted in conformity therewith.

#### **ARTICLE IV TERM, RENEWAL & TERMINATION**

Section 4.1 Term. The term of this Agreement shall be as set forth in the Addendum.

Section 4.2 Renewal. All outstanding fees due the Commission shall be paid prior to the Renewal of this Agreement.

Section 4.3 Termination for Non Payment. Should the User fail to remit payments as required in this Agreement, or should the User fail to comply with any other term of this Agreement, the Commission may at its option, immediately terminate this Agreement and order any materials stored on the Dock at the time of termination immediately removed at the sole expense of the User.

Section 4.4 Notice to Terminate. It is understood by both parties that termination of this Agreement for any reason other than Non-Payment requires a written "Notice to Terminate" issued by the terminating party a minimum of thirty days in advance of the effective date of termination.

A. If such "Notice of Termination" should be issued by the Commission, a prorated

Draft 6/18/19

refund of the Agreement payment shall be returned to the User after taking into account any amounts due the Commission.

B. If such "Notice of Termination" should be issued by the User, the Commission shall not be obligated to return any portion of the Agreement fee paid by the User to the Commission.

## **ARTICLE V AGREEMENT PAYMENT**

Section 5.1 Fee. The Fee for use of the dock shall be as set forth in the Addendum.

## **ARTICLE VI TRANSFER RIGHTS**

Section 6.1. Transfer Rights. The User may not assign or transfer this agreement, or any of the rights conveyed herein, without written consent of the Commission.

## **ARTICLE VII INDEMNITY**

Section 7.1 Indemnification. The User hereby agrees to indemnify and hold the City, its Commissions, Authorities, Boards, Committees, officers agents, and employees harmless from and against any and all liabilities, obligations, claims damages, injuries, penalties, causes of action, judgments, costs and expenses (including, but not limited to, reasonable attorney's fees) imposed upon, incurred by or asserted against the Commission or City during or with respect to the term hereof, arising from the User's use of the Dock or any failure of the User to duly and fully perform or comply with each and all of the terms of this Agreement.

## **ARTICLE VIII NOTICES**

Section 8.1 For the City: All notices and issues involving the terms of this Agreement and payments required of this Agreement shall be directed, on behalf of the City, to:

Scott J. Kluver  
City Administrator  
City of Washburn  
P.O. Box 638

Draft 6/18/19

Washburn, Wisconsin 54891  
715-373-6160 Extension 4  
Fax: 715-373-6148

The City's contact person for issues involving the use of the commercial (coal) dock shall be the office of Public Works Director:

Public Works Director  
City of Washburn  
P.O. Box 638  
Washburn, Wisconsin 54891  
715-373-6171  
Fax: 715-373-6148

Section 8.2 For User: All notices to the User shall be directed to:

Karl D. Dornburg  
Pearl Beach Construction Company, Inc.  
50551 Chesterfield Road  
Chesterfield, Michigan 48051  
586-206-4674  
Fax: 866-470.5954  
E-mail: pbdisaster@hotmail.com

## ARTICLE IX MISCELLANEOUS

Section 9.1. Addendum. The Addendum to this Agreement is made a part hereof and its terms are fully incorporated in this Agreement as if set out in full.

Section 9.2 Amendments. Neither this Agreement nor any of the terms, covenants, or conditions herein may be modified or amended except by an agreement in writing approved and executed by the Commission and User.

Section 9.3 Severability. If any term, covenant or condition of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable under applicable law, then the remainder of the Agreement shall not be affected.

Section 9.4 Construction. The headings of the paragraphs and subparagraphs of this Agreement are for convenience only and shall in no way affect the construction or effect of any of the terms, covenants, or conditions hereof.

Section 9.5 Interpretation. This Agreement shall be interpreted and applied in accordance with the laws of the State of Wisconsin.

Section 9.6 Binding Effect. This Agreement shall inure to the benefit of, and shall be binding upon the Commission and User and their respective successors and assigns.

Section 9.7. Forum for Resolution of Disputes. Any dispute between the parties that cannot be amicably resolved shall be resolved in the Circuit Court for Bayfield County, Wisconsin.

**IN WITNESS WHEREOF, THE HARBOR COMMISSION OF THE CITY OF WASHBURN** has caused this Agreement to be signed by Carl Broberg, its President and countersigned by Scott J. Kluver, Clerk of the City of Washburn, Wisconsin this 26<sup>th</sup> day of June, 2019.

\_\_\_\_\_  
Carl R. Broberg, Commission President

\_\_\_\_\_  
Scott J. Kluver, Clerk

USER:

By:

\_\_\_\_\_  
Karl D. Dornburg, President  
Pearl Beach Construction Company, Inc.

\_\_\_\_\_  
Date

**ADDENDUM TO AGREEMENT BY AND BETWEEN THE  
HARBOR COMMISSION OF THE CITY OF WASHBURN  
AND PEARL BEACH COMPANY, INC.**

---

1. Insurance.

a. General liability. Limits of liability shall be:

Commercial General Liability \$1,000,000 for each occurrence/\$3,000,000 general aggregate

Automobile \$1,000,000

Umbrella \$1,000,000

Workman Compensation – As required by State.

2. Term.

Start date: June 1, 2019

End date: May 31, 2020

Special provisions: Term may be extended by mutual agreement. No activities may be conducted on July 4, 26, and 27. No activities may be conducted on Sundays. No activities may be conducted outside the hours of 6:00 a.m. to 8:00 p.m. Monday through Friday, and 6:00 a.m. to 6:00 p.m. on Saturday.

3. Fees.

a. Loading/Unloading Fee for term: \$2.50/ton of material over dock including up to thirty (30) days free laytime storage.

b. Bulk Storage in Excess of Free Laytime : Of the actual dock area used, \$25 per 1,000 square feet or portion thereof for each month material is stored. \*

c. Equipment Storage/Marine Related Construction: Of the actual dock area used, \$25 per 1000 square feet or portion thereof for each month. \*

d. Commercial Vessel Mooring: \$.25/ foot LOA per each 24-hour period. \*

e. Special provisions: Documentation of tonnage trans-loaded/stored material shall be provided on a monthly basis.

4. Portion of dock for use:

All.

Part. Describe: Approximate 150' x 40' area on west side of dock, as depicted on Map Exhibit A.

Set forth any load limits: Shall follow established road limits.

5. Dust control: Efforts shall be taken to minimize any dust. Should dust be an issue, watering shall occur.
6. Other special provisions: (1) Barricades and/or fencing will be used if necessary. (2) The intent of use is for staging of materials for various projects, not throughout the term of the Agreement. (3) Storage of materials, equipment and activities shall not impede traffic ingress or egress to other sections of the dock not covered by this agreement.

# Bayfield County Land Records and GIS 1.2



817.617.846.487.222.195 Feet

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



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

To: Harbor Commission Members  
From: Scott J. Kluver, <sup>SK</sup> Administrator  
Re: Proposed Rules on Fishing/Interference with Commercial Activities  
Date: June 19, 2019

As requested a couple months ago, attached you will find draft rules from our attorney to address fishing at the Marina and Coal Dock. Please note that these rules are currently in draft form, and our attorney is still reviewing them with DNR representatives. A final review should be done by the meeting.

The purpose of these rules is to provide a method of enforcement should a conflict arise. To date, there has not been a conflict on the coal dock that I am aware of, and the fishing public has been generally very cooperative with the users of the dock. However, there has been some concern with the public on materials and equipment owned by dock users. We do want to be prepared in case a conflict would arise. In the past, there has been some conflicts between boaters and fishermen at the marina. Efforts were taken a couple years ago to help smooth over those relations, and to educate and encourage the public to be safe and responsible as to where they are fishing in and around the marina.

If the proposed rules are adopted by the Harbor Commission, the Council can then adopt an ordinance to enforce the Harbor Commission rules which would allow local law enforcement to assist in enforcing the rule.

Please let me know if you have questions on this matter in advance.

**DRAFT**

## CITY OF WASHBURN

### Board of Harbor Commission Rulemaking

A rule enacted by the City of Washburn Board of Harbor Commissioners, pursuant to Wis. Stats. § 30.38(8)(d), and City of Washburn Ordinance § 2-4-13, to regulate conduct on the Commercial Port (the “Coal Dock”) and the City Marina. Notice of these rules shall be posted in the Marina and Coal Dock to put visitors on notice of these restrictions.

#### I. FISHING ACCESS

##### 1. Coal Dock.

- a. Fishing is generally allowed from any part of the Coal Dock.
- b. Commercial Activities, which include but are not limited to storing and moving of materials, operating machinery, and loading and/or unloading cargo boats, barges, or containers, shall have priority over any individual fishing from the Coal Dock area. If any individual fishing from the Coal Dock interferes with any Commercial Activity, such fisherman is required to either cease fishing or move his or her fishing activities to a different location on the Coal Dock where it will not interfere with the Commercial Activity.

##### 2. Marina.

- a. Individuals are prohibited from engaging in any fishing activities from the dock in any of the boat slips in the Marina. Individuals are allowed to fish from a boat that is docked in a boat slip.
- b. Fishing activities are generally allowed from any other part of the Marina structures, including the boat launch and breakwater wall.
- c. Boat Activities, which include but are not limited to boat access, launching, docking, and travel, shall have priority over any individual fishing from within the Marina basin (all areas within the break wall). If any individual fishing within the Marina basin interferes with any Boat Activities, such fisherman is required to either cease fishing or move his or her fishing activities to a different location where it will not interfere with such Boat Activities.

#### II. COMMERCIAL ACTIVITIES

1. No individual is allowed to interfere with any Commercial Activities occurring on the Coal Dock.
2. All items stored on the leased bulk cargo storage area of the Coal Dock are the private property of the lessee, including but not limited to any machinery, materials, rocks, timber, soil, products, or goods. Individuals are prohibited from accessing, using, touching, climbing upon, or other similar interference with any items stored on the Coal Dock without the express consent of the lessee.

Approved by the Board of Harbor Commissioners on this \_\_\_\_ day of \_\_\_\_\_, 2019.

By: \_\_\_\_\_  
Carl Broberg, President

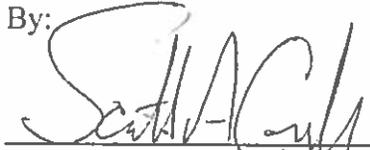
**WASHBURN MARINA MANAGEMENT AGREEMENT  
2012  
FIRST AMENDMENT**

The parties hereto, the City of Washburn, a Wisconsin municipal corporation, 119 Washington Avenue, Washburn, Wisconsin, 54891, hereinafter referred to as the "City," and its Harbor Commission, and Marina Management, Inc., a Wisconsin corporation, One Marina Drive, Washburn, WI 54891, hereinafter referred to as the "Management Company" agree to amend the Agreement entered into between them on August 23, 2012, as follows:

Delete paragraph 12(g).

CITY OF WASHBURN

By:

  
Scott A. Griffiths  
Mayor

Date

1/19/18

MARINA MANAGEMENT, INC.

By:

  
Michelle Shrider  
President

Date

1/22/18

Attest:

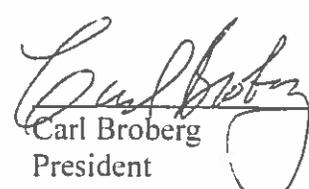
  
Scott J. Kluver  
City Clerk

Date

1/22/18

WASHBURN HARBOR COMMISSION

By:

  
Carl Broberg  
President

Date

1/22/18

**WASHBURN MARINA MANAGEMENT AGREEMENT  
2012**

THIS AGREEMENT is made and entered into at Washburn, Wisconsin, by and between the City of Washburn, a Wisconsin municipal corporation, 119 Washington Avenue, Washburn, Wisconsin, 54891, hereinafter referred to as the "City," and its Harbor Commission, and Marina Management, Inc., a Wisconsin corporation, One Marina Drive, Washburn, WI 54891, hereinafter referred to as the "Management Company."

**1. Purpose.** The purpose of this Agreement is to provide a manager for the City's Marina facilities and operations, while retaining in the City all ownership rights in the facilities and in all income streams generated from such facilities and the operations of the Marina thereon.

**2. Term.** The term of this Agreement shall be from September 1, 2012, to March 31, 2020.

**3. Scope.** Except as otherwise specifically provided, the management duties as set forth in this Agreement shall apply to the operations of the Washburn Marina (hereinafter, the "Marina") within the area delineated by the "Lease Boundary" line shown in the Bayfield County Certified Survey Map number 1706 recorded July 12, 2010, attached hereto as Exhibit 1, including the marina's west break-wall, but excluding a western portion of the area within the Lease Boundary line encompassing the Washburn Walking Trail and surrounding space, not currently used for marina operations, all of which are shown in the attached survey map. The parties specifically agree that while the "Lease Boundary" line terminology is used in Exhibit 1, no lease is created by this Agreement. This area includes but is not limited to 138 slips; 4-8 short term dockages; a building used for

vessel repair and maintenance, ship's store, office, and boaters' lounge; a fuel dock, pumps, and tanks, and pump-out; outdoor storage; picnic shelter; public launch ramp; 150- ton travel-lift; yard trailer; and parking area.

**4. Slip Lease Declarations.** The Management Company agrees that the City may, without objection from the Management Company, amend the Slip Lease Declarations as provided in Article 15 of the Slip Lease Declarations, in order to make such Declarations consistent with this Agreement. The Management Company shall have all of the rights and obligations of the "Operator" under the Slip Lease Declarations recorded at the office of the Bayfield County Register of Deeds as Document No. 346049 on December 14, 1982, except as set forth below.

(a) Rents, fees, rates, and other charges under the Slip Lease Declarations shall be set by the City and paid to the Management Company on behalf of the City as further set forth in section 6(e), below. (pp. 2, 3, 10.)

(b) The obligations of the Operator toward maintenance and repairs set forth on pp. 9-10 shall be undertaken on behalf of the City, as further set forth in section 5(a), below.

(c) In the event of a default by a slip lessee, the City shall have the authority to enforce the slip lease and declarations, and the City shall have the right to regain possession of the slip. (P. 10.)

(d) The rule-making authority of the Operator shall not prohibit the City from also making rules pursuant to section 13, below. (p. 11.)

(e) The Operator's right of entry to slips shall be exercised on behalf of the City. (p. 13.)

(f) The Operator's waiting list for slip leases shall be maintained on behalf of the City. (pp. 14-15.)

(g) Upon termination of a slip lease, the former lessee shall surrender possession to the City or, if to the Operator, to the Operator as agent for the City. (p. 15.)

**5. Management duties.**

(a) **General duties.** The Management Company will manage for the Harbor Commission all aspects of the Marina operations. The Management Company agrees to perform at a professional level of competence all of the services, duties, and obligations customarily performed by a marina manager. The Management Company shall be the Harbor Commission's expert in all matters related to marina management. These general duties include, but are not limited to, administration of slip leases and boater relations; operations of all Marina services and amenities, including repairs and maintenance, ship's store, fuel dock and pump-out station, boat launching and haul-outs; outdoor storage; public relations, marketing, and promotion of the Marina; and general maintenance and repair of the facilities and the area within the "Lease Boundary" (as modified pursuant to sec. 3).

(b) **Employees.** The Management Company agrees to hire a Manager who shall provide the time and attention necessary to perform the material duties and responsibilities of the Management Company as set forth in this Agreement. The Manager hired to fill such position shall be a Certified Marine Manager, designated as such by the International Marine Institute. Michelle Shridder shall be the general manager of the Washburn Marina. Any change of the general manager of the Washburn Marina shall be subject to Harbor Commission approval. Subject to the budget as developed

under section 6(b), the Management Company shall hire such other employees as in its sole discretion it believes necessary or convenient to the discharge of its duties under this Agreement.

**(c) Maintenance and repairs.** The Management Company shall be responsible for identification of maintenance and repair needs within the “Lease Boundary” and, with approval and authorization of the Harbor Commission, the execution of maintenance and repairs. The Management Company shall be responsible for the costs of ordinary maintenance and repairs and other mutually agreed upon projects, up to the annually budgeted amount. Unless otherwise agreed to by the Management Company and the Harbor Commission, each of the annual budgets for Facility Expense maintenance and supplies, Service Department equipment maintenance, and Ship Store equipment/maintenance shall be no less than the amounts shown for these line items on the “Washburn Marina Projected 5 Year Budget” dated 3/10/2012-Version 1, attached hereto as Exhibit 2, with a five percent (5%) annual increase for each line for the contract years 2018-2019 and 2019-2020. Repairs and maintenance exceeding \$1,000 shall be considered capital repairs, and not included in the annual marina operations budget. All surplus property shall be disposed of as provided in sec. 3-5-1 of the Washburn City Ordinances.

**(d) Reports to the City.**

*(1) Monthly reports.* The Manager shall attend monthly meetings of the Harbor Commission to provide a report and answer questions on Marina operations.

*(2) Ownership reports.* Within 30 days after the execution of this Agreement, the Management Company shall provide to the City Administrator the name

and address of each shareholder in the Management Company corporation holding more than 2% of the corporation's stock. Within ten days of any change in such ownership the Management Company shall report such change to the City Administrator.

(3) *Slip lease tenants.* No later than July 1 of each year of the term of this Agreement, the Management Company shall provide to the City Administrator a current list of the names, addresses, and phone numbers of the annual and long-term slip lease holders.

(e) **Marketing plan.** In conjunction with the development of the annual budget under section 6(e), the Management Company shall propose and the Management Company and Harbor Commission shall jointly adopt a marketing plan for the following year or years.

#### **6. Financial management.**

(a) **General.** It is the intent of the parties that all tangible property used in any manner by the Management Company at the Marina, including but not limited to equipment, tools, parts, furniture, supplies, and stock-in-trade be owned by the City. Purchases by the Management Company of any such property shall be by funds advanced or reimbursed by the Harbor Commission, and title in the property shall vest in the City at the same time as it would otherwise vest in the Management Company. No less frequently than once each month, the Management Company shall provide to the Harbor Commission a written list of all property acquired for the Harbor Commission by the Management Company during the period since the provision of the preceding list, including a description adequate to identify and distinguish the property, its cost of acquisition, and its source. No less frequently than once each year, the Management

Company shall provide to the Harbor Commission a cumulative written list of all property acquired for the City by the Management Company, including an indication as to whether each item of property is still held at the Marina, or if it has been disposed of and, if so, how and when.

**(b) Ordinary expenses.**

*(1) Budget.* No later than February 21 of each year, for the contract year beginning on the following April 1, the Management Company shall submit to the Harbor Commission a proposed budget and statement of cash flow needs for the Management Company's ordinary operating expenses of the Marina, including but not limited to personnel, utilities and telecommunications, office supplies, office furniture and equipment, postage, printing and copying, insurance, vehicle expense, and public relations; plus expenses related to each of the individual functional operations of the Marina, including but not limited to the maintenance and repair facility, Travelift, fuel dock and pump-out station, and ship's store including replenishing goods for resale; plus general maintenance and repairs. The budget shall separately state the Management Company's Manager's salary and other compensation. The Management Company shall also submit a proposed revenue budget for each of the Marina's functional operations. No later than March 21 of each year, the parties shall reach agreement on the ordinary expense budget for the year beginning on April 1. If no agreement is reached by that date, the parties will use the budget from the previous year, adjusted by the change in the CPI-U (U.S. city average, all items) for the twelve month period ending with the date of the end of the CPI reporting period in February, not to exceed an increase of 3%, pending further negotiations and the adoption of a final budget for the year, and subject to

subsection 6(b)(2). No budget shall ever require the expenditure of any tax revenues from the City

*(2) Limitation on expenditures.* The City's expense budget and the Harbor Commission's actual expenditures under this Agreement shall not exceed the revenues derived from Marina operations under this Agreement, except as the Harbor Commission specifically, in its sole discretion, agrees to fund from loan proceeds or slip lease assessments. The tax revenues of the City shall never be required to support any item in the expense budget or any actual expenditure under this Agreement. Except as provided for in Section 7(e), the Management Company shall neither gain from any profits of the Marina nor be financially responsible for any losses.

*(3) Assistance with City budget.* The Management Company agrees to meet with the Harbor Commission and the City in the fall of each year to provide necessary information required by the City to develop its budget for the succeeding year, in time for the public hearing on the City's budget, generally no later than November 15. The parties understand that such budget estimates may need to be changed prior to adoption of the contract budget by the following March 1.

**(c) Major repairs and capital expenditures.** The Harbor Commission may undertake major repairs and capital expenditures at its own expense. The Management Company shall make recommendations to the Harbor Commission regarding major repairs and capital expenditures, and shall supervise and manage the development and execution of all plans for major repairs and capital expenditures.

**(d) Emergency expenditures.** The Management Company may incur expenses in excess of the available maintenance and repair budget to protect against an imminent

threat to public health, safety, the environment, or property, but may not incur more than \$5,000 in such expenses without approval of the City Administrator and the Harbor Commission president or designee.

**(e) Collection of slip lease dockage and other fees.** To the extent permitted by the City's other obligations, the Management Company shall, on behalf of the Harbor Commission, bill out and collect all dockage and other fees due from slip lease holders, and shall deposit them in a Harbor Commission bank account as directed by the Harbor Commission. The Management Company understands and agrees that such City obligations may require that clerical and some bookkeeping functions associated with the billing and collection process be performed by the City. The parties understand and agree that to the extent the City is not constrained by such obligations, the Management Company will perform all functions associated with the billing and collection process. The Management Company shall report to the Harbor Commission any delinquencies in dockage and other fees, and shall cooperate with the Harbor Commission in their collection. If for any reason the Management Company fails to timely perform its functions with regard to the billing out and collection of such fees, the Harbor Commission may, upon written notice to the Management Company, do so and the cost thereof shall be charged to the Management Company and counted as "Marina expenses" under sec. 7(e).

**(f) Deposit of daily receipts.** The Management Company shall deposit on a regular basis no less than once per week in an account specified by the Harbor Commission all receipts from the sale of all goods and services at the Marina.

## **7. Payments to Management Company.**

(a) **Management fee.** The Management Company shall be paid by the Harbor Commission an annual management fee, to equal the operational costs set forth in section 6(b)(1) and annually approved by the Harbor Commission. The management fee shall be advanced to the Management Company in equal monthly installments, paid out weekly as requested by the Management Company, or alternatively, as the parties agree as part of the annual budget process, in unequal installments to better match the cash flow needs of the Management Company.

(b) **Budget adjustments.** The Management Company may transfer funds up to \$2,000 between lines within the approved budget. In order to accommodate unexpected needs, the Management Company may request from the Harbor Commission a budget adjustment, either in terms of line adjustments or additional expenditures, during the course of the contract year. Any budget adjustments shall be reflected in the annual report.

(c) **Annual report.** No later than 60 days after the end of each contract year, the Management Company shall provide an annual financial report to the Harbor Commission showing the following:

(1) Budgeted expenditures [as modified by any budget adjustments under subsection (b)] and actual expenditures and accruals for the year ended, by budget line and in total, and the amount by which actual expenditures and accruals for each line and total (and any category subtotals) were greater or lesser than the budgeted amounts.

(2) Budgeted revenues, and actual revenues and accruals for the year ended, by budget line and in total, and the amount by which actual revenues and accruals

for each line and total (and any category subtotals) were greater or lesser than the budgeted amounts.

**(d) Annual budget reconciliation.** With the Annual Report specified in subsection (c), the Management Company shall refund to the Harbor Commission the amount, if any, by which the actual expenditures and accruals were less than the total of the amount advanced to the Management Company under subsection (a). Within 30 days of the Harbor Commission's receipt of the Annual Report, the Harbor Commission shall pay to the Management Company the amount, if any, by which the actual expenditures and accruals were greater than the total of the amount advanced to the Management Company under subsection (a) and under any budget adjustments under subsection (b), unless such amount has already been paid to the Management Company.

**(e) Incentive payments.**

*(1)* The Management Company shall be eligible for an incentive payment for any year in which all objectives and specific, measurable benchmarks, as established by agreement and reduced to writing during the annual budget process, are fully met by the Management Company. If any objective or specific, measurable benchmark is not met, the Management Company shall still be eligible for an incentive payment if the failure to meet the objective or specific, measurable benchmark was because of a mutual decision by the parties to forego, postpone, or substitute the objective or specific, measurable benchmark, or because of forces beyond the control of the Management Company. If during the annual budget process no objective or specific, measurable benchmark is set, then the Management Company shall be eligible for an incentive payment without regard to this subsection 6(e)(1).

(2) After annual Harbor Commission audit of the Marina finances, for each year of the contract in which Marina revenues exceed Marina expenses, the Management Company shall receive twenty-five percent (25%) of the first fifty-five thousand dollars (\$55,000) of such net income and fifty percent (50%) of the remainder of such net income up to the amount shown for each such year on Exhibit 3, attached hereto (“Washburn Marina, Projected Operating Net”), and the Management Company shall receive sixty-five percent (65%) of any net income over that amount. There is no upper cap on the total amount the Management Company may receive under this paragraph.

(3) For purposes of this paragraph, “Marina revenues” shall exclude maintenance fees paid by long-term slip lease holders. For purposes of this paragraph, “Marina revenues” shall also exclude accounts receivable that are 90 days past due or more. “Marina revenues” shall include all other revenues generated at the Marina by the Management Company, whether specifically mentioned in this Agreement or not.

(4) For purposes of this paragraph, “Marina expenses” exclude any capital costs and maintenance of furniture, fixtures, equipment, and buildings, but include all operational expenses and all costs of goods for resale and City or Harbor Commission expenditures limited to legal fees, accounting fees, and other professional fees related to Marina operations.

(5) The 2013 incentive payment shall be based upon the complete fiscal year results for the time period of April 1, 2012 through March 31, 2013.

**8. Goods for resale.**

(a) All goods held for resale at the Marina are the property of the City, even though purchased by the Management Company.

(b) **Ordinary sales.** The Harbor Commission shall provide funds to the Management Company to purchase, on behalf of the City, goods for resale to stock the ship's store, maintenance facility, fuel dock, and any other functional operation that requires inventory for resale as a component of the budget as identified in section 6 (b) (1) and 7 (a).

(c) **Large sales.** The Harbor Commission shall provide a line of credit in the amount of \$50,000 to the Management Company to purchase special order goods for resale, such as large engines or paint for large repainting jobs, that because of their magnitude cannot be purchased from the management fee as established in section 6 (b) (1) and 7 (a). Revenues from the sale of such special order goods, when deposited by the Management Company pursuant to section 6(f), and shall be used by the Harbor Commission to pay down any outstanding amount due on the line of credit. Interest charged on draws from the line of credit provided under this section shall be included as a Marina expense under sec. 7(e).

**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 occupancy, or resulting from Management Company's nonuse or possession of such property, and any and all loss, cost, liability or expense resulting therefrom; and further, Management Company shall notify the Harbor Commission in writing of safety needs to be considered in the Harbor commission's capital budget and/or annual maintenance budget.

**(b) City's indemnification of Management Company.** Harbor Commission covenants at all times to indemnify and save Management Company harmless from any loss, liability, costs or damages that may occur or be claimed 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 City or Harbor Commission, or either of its agents, employees, invitees, or any person on the premises by reason of City's or Harbor Commission's use or occupancy, or resulting from City's or Harbor Commission's nonuse or possession of such property and any and all loss, costs, liability or expense resulting therefrom.

**12. Insurance and bonding, certificates required.** During the term of this Agreement, Management Company shall obtain, pay out premiums for, and furnish certificates to the City Administrator for insurance as specified herein. The cost of all insurance required herein to be carried by the Management Company shall be chargeable as operating expenses under this Agreement. All insurance contracts shall name the City, Harbor Commission, and Management Company as insureds, their respective interests appear, and shall inure to the benefit of Management Company, City and Harbor Commission, their officers, agents, elected officials, representatives or employees. Such insurance contracts shall be with companies acceptable to the City Administrator and shall require 30 days prior written notice to both parties hereto of any cancellation.

**(a) Public liability insurance.** Management Company shall provide public liability insurance protecting the parties hereto, their agents, officers, elected officials, representatives, or employees because of liability incurred by the parties hereto in the

performance of the terms of this Agreement when such liability is imposed on account of injury to or death of a person or persons, such policy to provide limits on account of any accident resulting in injury or death to one person of not less than five million dollars and a liability limit on account of any accident resulting in injury or death to more than one person of not less than five million dollars.

**(b) Property damage insurance.** The Harbor Commission shall provide property damage insurance protecting the parties because of liability which may be incurred by the parties hereto, their officers, agents, elected officials, representatives or employees in the performance of the terms of this Agreement, such a policy to provide for a limitation on account of each accident of not less than four million dollars. If the Management Company accepts for repair, maintenance, or storage any vessel that reasonably appears to be worth more than four million dollars, Management Company shall procure additional insurance so as to be fully insured against any loss to the vessel.

**(c) Fire, vandalism and extended property coverage:** The Harbor Commission shall maintain fire insurance plus vandalism and extended property coverage on all marina buildings, structures, fixtures, furnishings, tools, equipment, and goods for resale. Management Company shall comply with all insurance regulations so that the lowest fire, lightning, explosion, extended coverage and liability insurance rates may be obtained. Nothing shall be done or kept in or on the subject premises by Management Company which shall cause an increase in the premium for any such insurance of the premises or any building thereon or any contents located therein, over the rate usually obtained for the proper use of the premises permitted by this Agreement, or which shall cause cancellation of any such insurance. Management Company shall be responsible for

procuring and paying the premiums for any fire and casualty loss insurance for its own personal property.

**(d) Workers compensation and unemployment insurance.** The Management Company shall comply with all applicable laws regarding workers compensation and unemployment insurance.

**(e) Business interruption insurance.** The Harbor Commission shall maintain business interruption insurance sufficient to reasonably protect against its own losses, including its obligations to pay the management fee provided in this Agreement.

**(f) Fidelity bonds.** The Management Company shall provide a fidelity bond in the amount of \$200,000 for the Manager and for any other employee who handles any funds under this Agreement. The Management Company will discharge or re-assign to another position that does not involve the handling of funds any employee who is refused a bond or whose bond is cancelled.

**(g) Life insurance for key employee.** As also provided in paragraph 23(b), the parties agree that Michelle Shrider is a key employee of the Management Company and that her death during the term of this Agreement would be detrimental to the City and the Harbor Commission. The parties therefore agree that the Management Company shall maintain term insurance on the life of Michelle Shrider in the amount of \$300,000 naming the Washburn Harbor Commission as the beneficiary.

### **13. Damage or destruction by casualty.**

**(a) Damage.** If the premises are damaged by fire or other casualty, either slightly or to the extent that one or more functional operations of the Marina cannot operate or can operate only minimally, then the Harbor Commission shall repair the same

with all reasonable promptness. No compensation or claim shall be made or allowed to Management Company by reason of any financial loss or inconvenience or annoyance arising from the damage or the necessity of repairing any portion of the premises. The Harbor Commission shall continue to pay the management fee pursuant to this Agreement and the Management Company shall continue to provide services pursuant to this Agreement.

**(b) Destruction; application of this subsection.** This section shall apply in case the Marina premises shall be destroyed or shall be so damaged by fire or other casualty as to become substantially unusable as a Marina.

*(1) Emergency feasibility and budget meeting.* In the event this section becomes applicable, the parties shall meet as soon as is practicable, and shall continue to meet from time to time as long as is necessary, to jointly assess damage and the feasibility of restoring operations, and to develop an emergency budget, which shall be subject to change by mutual agreement, for the period until operations are substantially restored.

*(2) Termination of Agreement.* If, no sooner than ten days after the first of the meetings described in subsection (b)(1), above, or if for any reason the meeting described in subsection (b)(1) does not occur within ten days of the event causing the casualty loss, and either party wishes to terminate this Agreement, either party may do so upon 30 days written notice to the other. The Harbor Commission shall continue to pay the management fee pursuant to this Agreement until the date of termination, and the Management Company shall continue to provide services pursuant to this Agreement until the date of termination.

*(3) Continuation of Agreement.* In case neither party elects to terminate this Agreement, the Agreement shall continue in full force and effect and the Harbor Commission shall repair the premises with all reasonable promptness, placing the same in as good a condition as they were at the time of the damage or destruction. The parties shall jointly implement the restoration plan and emergency budget as developed under subsection (b)(1). Subject to any adjustments made in the restoration plan and emergency budget, each party shall continue to bear its respective rights and obligations as set forth in this Agreement.

**14. Rule making by Management Company.** The Management Company shall, on behalf of the Harbor Commission, have the right and responsibility to make rules, contracts, and agreements, and to prescribe terms and conditions, all subject to review by the Harbor Commission and the City Attorney, for boaters and the general public as are necessary or convenient to the good operation of the Marina. All such rules shall be consistent with City ordinances, state and federal law, and this Agreement. The Harbor Commission may make such other rules as are not inconsistent with the Management Company's rules.

**15. Non-interference with City obligations.** The Management Company shall cooperate with the City and Harbor Commission in fulfilling any obligations that the City has to third-parties for access across grounds within the Lease Boundary.

**16. Nondiscrimination.** Management Company will comply with Title VI and Title VII of the Civil Rights Act of 1964 as amended, as well as all other applicable federal and state civil rights laws, and specifically agrees that no person shall be denied

employment or use of the facilities on the grounds of race, color, national origin or gender.

**17. Public utility.** The parties agree that the Marina shall be operated as a public community harbor facility as a public utility of the City of Washburn, open on equal terms to all residents of the community.

**18. No employment relationship.** The parties agree that no employer-employee relationship exists between the City or Harbor Commission and any employee or owner of the Management Company. The Management Company will supply to the City Administrator its Federal Employer Identification Number within 30 days of execution of this Agreement.

**19. Parties.** This agreement shall be binding upon and inure to the benefit of the parties hereto, as well as their respective successors and assigns.

**20. Assignment and subcontracting.** The Management Company shall not assign or subcontract this Agreement or any part hereof without the prior written consent of the City and Harbor Commission.

**21. Annual review.** The parties agree to meet at least annually, in conjunction with the budget process, to review this Agreement and operations hereunder, and to determine whether any amendments pursuant to section 25 should be considered.

**22. Administration.** The Harbor Commission shall act on behalf of the City to administer and oversee this Agreement. Where specifically provided in this Agreement or where subsequently agreed to by the parties, the City Administrator may provide administrative services to implement this Agreement.

**23. Notices to parties.** Any notices required or allowed under this Agreement shall be addressed as follows:

- (a) To the City: Washburn City Administrator  
119 Washington Avenue  
Washburn, WI 54814
- (b) To the Harbor Commission: Washburn Harbor Commission  
119 Washington Avenue  
Washburn, WI 54814
- (c) To the Management Company: Marina Management, Inc.  
One Marina Drive  
Washburn, WI 54891

**24. Termination.**

(a) **By either party.** This Agreement may be terminated by either party only upon substantial breach hereof. In such event, termination shall be upon 30 days written notice.

(b) **By City.** The parties agree that Michelle Shrider, CMM, is a key employee of the Management Company. In the event Michelle Shrider ceases to be an employee of the Management Company, excluding temporary disability of up to twelve (12) months, the City may terminate this Agreement upon 30 days written notice to the Management Company.

**25. Dispute resolution.** The parties agree to use their best efforts to amicably resolve any disputes between them. If they are unable to do so on their own, they agree to hire, at their mutual, equally shared expense and approval, a mediator to assist them in reaching resolution, unless there is an immediate need for judicial intervention to protect either party against injury or loss. If the parties do not successfully resolve a dispute through mediation, the parties shall submit the dispute to arbitration by a single arbitrator under

ch.788, Wisconsin Statutes. If the parties are unable to agree on the selection of the arbitrator, either or both parties may petition the Circuit Court for Bayfield County, Wisconsin, to appoint an arbitrator. The parties agree that the forum for any dispute requiring judicial resolution shall be the courts of the State of Wisconsin, applying Wisconsin law.

**26. Extension, renewals, and amendments.** This Agreement may be extended or renewed by the mutual agreement in writing of the parties. This Agreement may be amended at any time by the mutual agreement in writing of the parties.

**27. Entire Agreement.** This Agreement contains the entire Agreement between the parties, and no modification of this Agreement shall be binding upon the parties unless evidenced by an agreement in writing signed by City and Management Company after the date hereof.

**28. Business Continuation Plan.**

(a) **Business Continuation Plan.** A business continuation plan shall be developed by the Management Company, for the event of the untimely passing or incapacitation of the Key Employee, and shall be submitted to the Harbor Commission. The business continuation plan, which will set forth the responsibilities and decision making authority for each position upon the untimely passing or incapacitation of the Key Employee, shall be submitted to the Harbor Commission no later than six months after the date of execution of this Agreement. The business continuation plan will be reviewed annually by the Management Company and upon the occurrence of any event that renders or may render any part of the business continuation plan obsolete, and the results of the reviews shall be submitted to the Harbor Commission.

**(b) Business Overhead Expense Disability Insurance.** The Management Company shall obtain a Business Overhead Expense Disability Insurance policy on Michelle Shrider which, upon issue, shall provide payment to the Management Company in the amount of up to \$8,000.00 per month in the event of Michelle Shrider's disability subject to policy provisions and limitations. Benefits will not exceed a maximum total aggregate limit of \$192,000.00. For the purposes of this Agreement, any disability lasting twenty-four (24) months or less shall be considered a temporary disability. Any payments received by the Management Company from the disability policy resulting from a disability of Michelle Shrider cannot be assigned to Michelle Shrider. Business Overhead Expense disability insurance serves as "interruption" protection in the event of Michelle Shrider's disability and may cover expenses such as temporarily staffing, replacement salary expense, and other related costs. In the event Michelle Shrider continues to be disabled for more than twelve (12) months, the Harbor Commission may terminate this Agreement at any time after said twelve (12) month period. The premium incurred by the Management Company in obtaining the Business Overhead Expense disability insurance policy referenced herein shall be deemed an ordinary operating expense of the Marina.

**29. Future improvements.** Except as hereinafter set forth, the management and revenue from any asset not yet in existence on the date of execution of this Agreement or, if in existence, not owned by the City or the Harbor Commission on the date of execution of this Agreement, including but not limited to slips and buildings, but which is constructed or acquired by the City or the Harbor Commission before the end of the term of this

Agreement, shall be vested solely in the Harbor Commission unless a further management agreement is entered into between the parties.

Any asset acquired as set forth in the preceding paragraph shall be subject to the sole management of the Management Company if the asset acquired is material to the existing operations of the Marina. Examples of assets material to the existing operations of the marina include boat slips and boat storage buildings. An examples of an asset not material to the existing operations of the marina is recreational vehicle facilities.

Further, in the event the Management Company, at the time that any existing assist is acquired by the City or Harbor commission was generating income from said asset, the portion of any revenue which was being generated by the Management Company, at the time that the City or Harbor Commission acquired said asset shall be deemed Marina revenues for the purposes of calculating any incentive payments due pursuant to Section 7.(e).

CITY OF WASHBURN

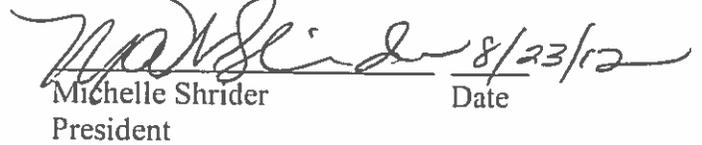
By:

  
Scott A. Griffiths  
Mayor

Date

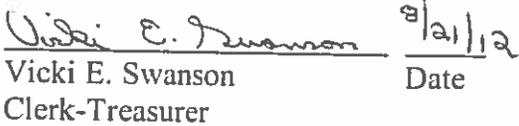
MARINA MANAGEMENT, INC.

By:

  
Michelle Shrider  
President

Date

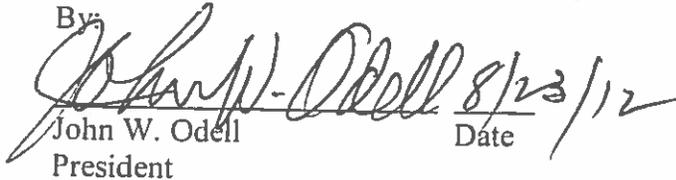
Attest:

  
Vicki E. Swanson  
Clerk-Treasurer

Date

WASHBURN HARBOR COMMISSION

By:

  
John W. Odell  
President

Date

PATRICIA A OLSON  
BAYFIELD COUNTY, WI  
REGISTER OF DEEDS

2010R-533604

07/12/2010 01:45PM

TF EXEMPT #:

RECORDING FEE: 30.00

PAGES: 5

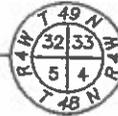
# BAYFIELD COUNTY CERTIFIED SURVEY MAP # 1706

Sheet 1 of 5 Sheets

LOCATED IN GOV'T LOTS 1 & 2, SECTION 5,  
T.48N., R.4W., CITY OF WASHBURN,  
BAYFIELD COUNTY, WISCONSIN



N89°08'33"W 1947.21'



Gov't Lot 2

Gov't Lot 1

CENTRAL AVENUE  
S42°14'28"E 1533.30' - P.O.B.

04291248040510500103000

04291248040510500110200

P.I.N. UNKNOWN

04291248040510500208000

LAKE  
SUPERIOR

P.I.N. UNKNOWN

LOT 1

468,522± Sq.Ft.  
10.76± Acres

EXCLUDING LAKE SUPERIOR LAKE  
BED, BUT INCLUDING STRUCTURES  
CURRENTLY CONSTRUCTED ON  
THE LAKE BED.

04291248040510500111000

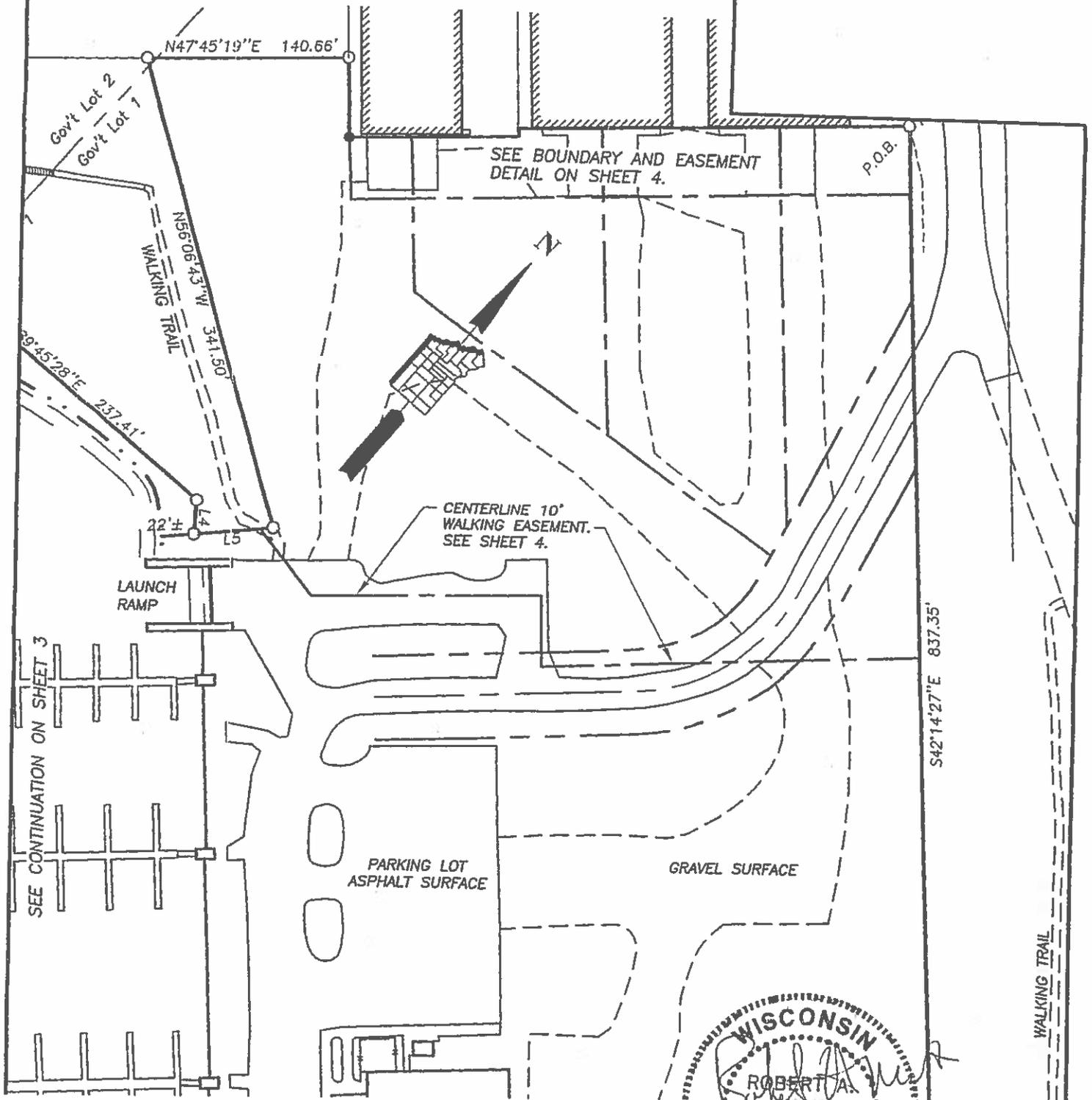
P.I.N. UNKNOWN

Because of the configuration of  
this lot, the shoreline frontage as  
defined in the Bayfield County  
Subdivision Control Code, Sec.  
14-1-5, par. n, cannot be  
determined

# BAYFIELD COUNTY CERTIFIED SURVEY MAP # 1706

Sheet 2 of 5 Sheets

LOCATED IN GOV'T LOTS 1 & 2, SECTION 5,  
T.48N., R.4W., CITY OF WASHBURN,  
BAYFIELD COUNTY, WISCONSIN

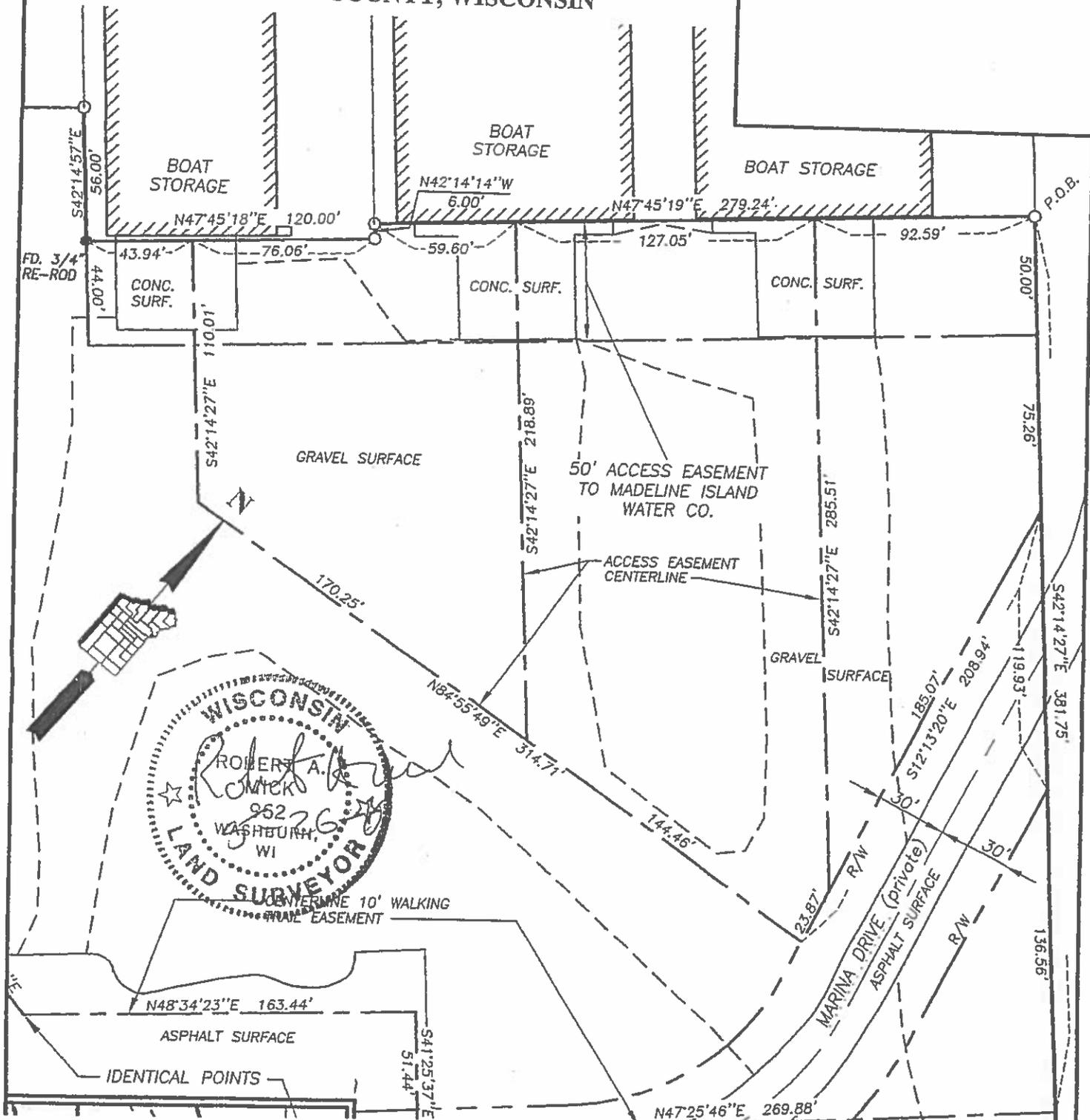


# BAYFIELD COUNTY CERTIFIED

SURVEY MAP # 1706

Sheet 4 of 5 Sheets

LOCATED IN GOV'T LOTS 1 & 2, SECTION 5,  
T.48N., R.4W., CITY OF WASHBURN,  
BAYFIELD COUNTY, WISCONSIN



**BAYFIELD COUNTY CERTIFIED SURVEY MAP NO. 1706**  
LOCATED IN GOVT. LOTS 1 & 2, SECTION 5, T48N, R4W,  
CITY OF WASHBURN, BAYFIELD COUNTY, WI

CERTIFICATE OF SURVEY

I, Robert A. Mick, Registered Land Surveyor in the State of Wisconsin, hereby certify:

That on the order of the City of Washburn, I have surveyed and mapped the following parcel of land located in Govt. Lots 1 & 2, Section 5, T48N, R4W, City of Washburn, Bayfield County, WI, described as:

Commencing at the corner common to Sections 4 & 5, T48N, R4W, and Sections 32 & 33, T49N, R4W; thence N89°08'33"W 1947.21 feet; thence S42°14'28"E 1533.30 feet along West edge of Central Avenue to the POINT OF BEGINNING; thence S42°14'27"E 837.35 feet to the outside edge of the bulkhead; thence along the edge of the bulkhead S47°57'58"W 282.98 feet; thence continuing along the edge of the bulkhead S48°38'02"W 168.03 feet; thence continuing along the edge of the bulkhead S02°40'33"W 9.41 feet; thence S88°32'02"W 66.42 feet; thence N04°46'28"W 14.56 feet to the outside edge of the breakwall; thence S47°32'47"W 474.52 feet along said break wall; thence continuing along along said break wall N87°32'24"W 90.95 feet; thence N32°31'57"W 640.16 feet crossing Lake Superior to a point located 47.00 feet, more or less from the shore of Lake Superior which is the beginning of a meander line; thence continuing along said meander line N41°40'25"E 313.63 feet; thence continuing along said meander line N89°45'28"E 237.41 feet; thence continuing along said meander line to a point located N44°05'02"E 22.00 feet, more or less, from the shore of Lake Superior which is the point of ending of said meander line, S36°18'42"E 24.37 feet ; thence N44°05'02"E 55.51 feet; thence N56°06'43"W 341.50 feet; thence N47°45'19"E 140.66 feet; thence S42°14'57"E 56.00 feet; thence N47°45'18"E 120.00 feet; thence N42°14'14"W 6.00 feet; thence N47°45'19"E 279.24 feet to the POINT OF BEGINNING; containing 468,522 square feet, more or less, which is 10.76 acres, more or less, including all land between the meander line and the water's edge, excluding Lake Superior lake bed, but including structures currently constructed on the lake bed, and is subject to any easements of record.

That such plat is a true representation of said survey;

That I have fully complied with Section 236.34 of the Wisconsin Statutes and the Bayfield County Subdivision Control Ordinance in making the same; and

That said survey and map are correct to the best of my knowledge and belief.

# BAYFIELD COUNTY CERTIFIED

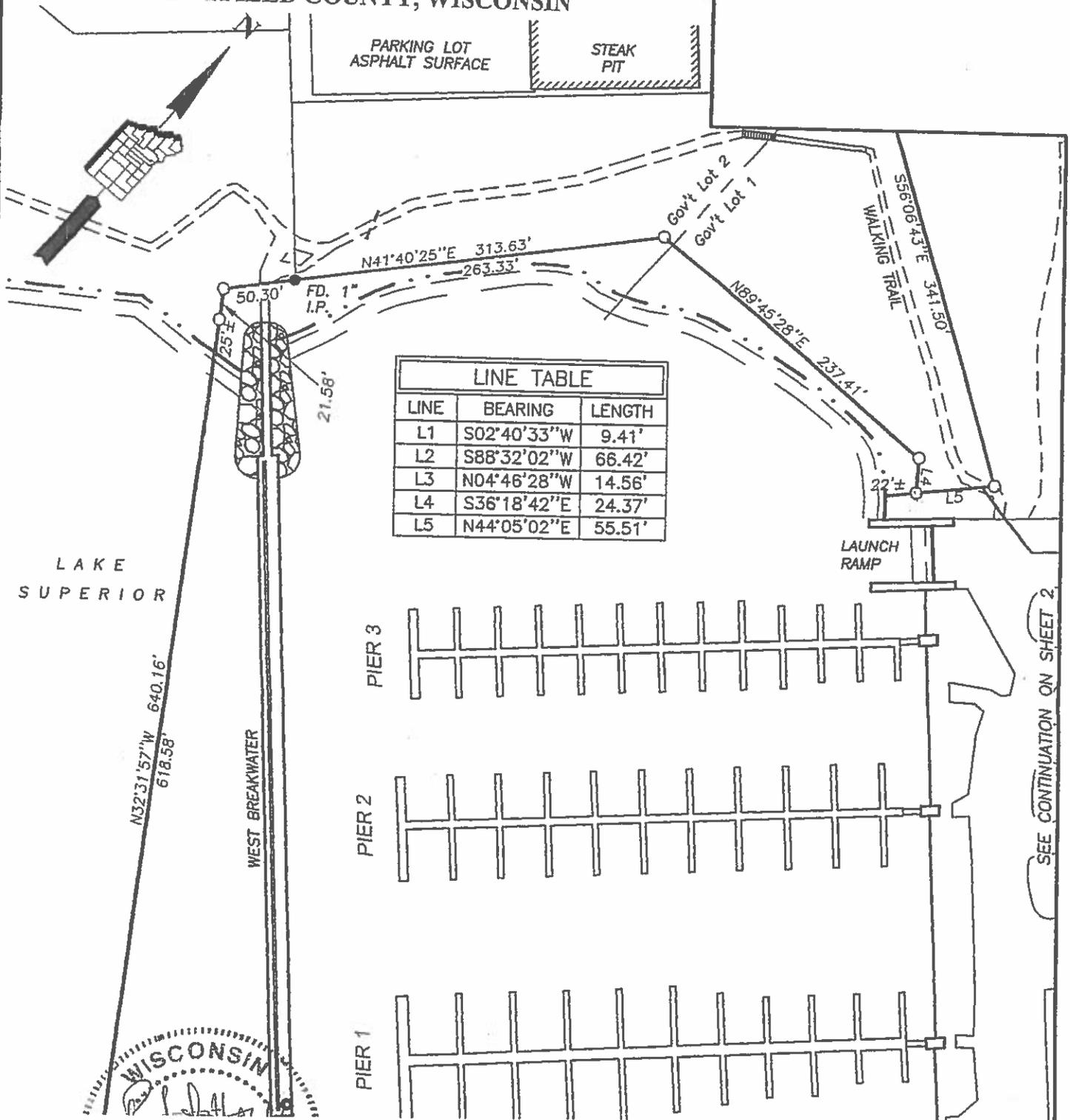
SURVEY MAP # 1706

Sheet 3 of 5 Sheets

LOCATED IN GOV'T LOTS 1 & 2, SECTION 5,  
T.48N., R.4W., CITY OF WASHBURN,  
BAYFIELD COUNTY, WISCONSIN

PARKING LOT  
ASPHALT SURFACE

STEAK  
PIT



LINE TABLE		
LINE	BEARING	LENGTH
L1	S02°40'33"W	9.41'
L2	S88°32'02"W	66.42'
L3	N04°46'28"W	14.56'
L4	S36°18'42"E	24.37'
L5	N44°05'02"E	55.51'

LAKE  
SUPERIOR

LAUNCH  
RAMP

PIER 3

PIER 2

PIER 1

SEE CONTINUATION ON SHEET 2



# WASHBURN MARINA

## Projected 5 Year Budget

03/10/2012  
Version 1

	Apr '13 - Mar '14	Apr '14 - Mar '15	Apr '15 - Mar '16	Apr '16 - Mar '17	Mar 17' - Apr '18
<b>Facility Income</b>					
In-Season	105,000	107,000	110,000	112,000	115,000
Off-Season	57,500	59,000	60,500	62,500	63,500
Maintenance Fees	125,500	126,000	127,000	128,000	129,000
Misc Services	5,000	5,000	5,000	5,000	5,000
<b>Total Facility Income</b>	<b>293,000</b>	<b>297,000</b>	<b>302,500</b>	<b>307,500</b>	<b>312,500</b>
<b>Service Dept Income</b>					
Billable Labor	490,000	500,000	510,000	520,000	530,000
Materials	72,000	75,000	77,000	79,000	80,000
Contract Services	25,000	25,000	25,000	25,000	25,000
Misc Charges	16,000	17,000	18,000	19,000	20,000
Credits/Refunds	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
<b>Total Service Dept Income</b>	<b>600,000</b>	<b>614,000</b>	<b>627,000</b>	<b>640,000</b>	<b>652,000</b>
<b>Ship Store Income</b>					
Store Sales	107,900	120,900	131,900	143,900	159,900
Fuel Dock Sales	94,000	94,000	94,000	94,000	94,000
<b>Total Ship Store Income</b>	<b>201,900</b>	<b>214,900</b>	<b>225,900</b>	<b>237,900</b>	<b>253,900</b>
<b>Total Income</b>	<b>1,094,900</b>	<b>1,125,900</b>	<b>1,155,400</b>	<b>1,185,400</b>	<b>1,218,400</b>
<b>Cost of Goods Sold</b>					
<b>Service Dept COGS</b>					
Billable Labor: 69%	122,500	125,000	127,500	130,000	132,500
Subcontract Services	22,500	22,500	22,500	22,500	22,500
Materials	46,800	48,750	50,050	51,350	52,000
<b>Total Service Dept COGS</b>	<b>191,800</b>	<b>196,250</b>	<b>200,050</b>	<b>203,850</b>	<b>207,000</b>
<b>Ship Store COGS</b>					
Store Sales	73,530	79,750	89,080	95,250	106,280
Fuel Dock Sales	83,000	83,000	83,000	83,000	83,000
<b>Total Ship Store COGS</b>	<b>156,530</b>	<b>162,750</b>	<b>172,080</b>	<b>178,250</b>	<b>189,280</b>
<b>Total COGS</b>	<b>348,330</b>	<b>359,000</b>	<b>372,130</b>	<b>382,100</b>	<b>396,280</b>
<b>GROSS PROFIT</b>	<b>746,570</b>	<b>766,900</b>	<b>783,270</b>	<b>803,300</b>	<b>822,120</b>
<b>Expense</b>					
<b>Facility Expenses</b>					
Utilities	33,738	35,087	36,491	37,950	39,468
Maintenance & Supplies	13,000	13,500	13,500	14,000	14,500
Contingent	6,000	6,000	6,000	6,000	6,000
<b>Total Facility Expenses</b>	<b>52,738</b>	<b>54,587</b>	<b>55,991</b>	<b>57,950</b>	<b>59,968</b>
<b>Service Dept Expenses</b>					
Non-Billable Wages & Taxes	89,000	90,780	92,600	94,500	96,400
Svc Dept Employee Benefits	26,000	26,250	26,500	26,750	27,000
Education & Training	2,500	2,500	2,500	2,500	2,500
Equipment Maintenance	6,000	6,000	6,000	6,000	6,000
Freight & Shipping	1,800	1,850	1,900	1,950	2,000
Hazardous Waste Removal	-	-	-	-	-
Small Tools	6,000	6,000	6,000	6,000	6,000
Supplies	-	-	-	-	-
Travel/Lodging/Meals	1,500	1,500	1,500	1,500	1,500
Uniforms	1,300	1,300	1,300	1,300	1,300
Utilities	1,400	1,450	1,500	1,550	1,600
Warranty Parts	500	500	500	500	500
<b>Total Service Dept Expenses</b>	<b>136,000</b>	<b>138,130</b>	<b>140,300</b>	<b>142,550</b>	<b>144,800</b>
<b>Ship Store Expenses</b>					
Ship Store Wages & Taxes	57,800	59,000	60,250	61,500	64,500
Ship Store Employee Benefits	7,500	7,575	7,650	7,725	7,800
Education/Training	250	250	250	250	250
Equipment/Maintenance	250	250	250	250	250
Freight/Shipping	1,700	1,850	2,000	2,150	2,300
Supplies	600	650	700	750	800
Travel/Lodging/Meals	120	120	120	120	120
Uniforms	550	550	600	600	650
Utilities	1,400	1,425	1,450	1,500	1,550
<b>Total Ship Store Expenses</b>	<b>70,170</b>	<b>71,670</b>	<b>73,270</b>	<b>74,845</b>	<b>78,220</b>

# WASHBURN MARINA

## Projected 5 Year Budget

03/10/2012  
Version 1

<b>General Expenses</b>					
General Expenses Wages & Taxes	147,000	149,000	152,000	155,000	158,000
General Expenses Employee Benefits	20,000	20,500	21,000	21,500	22,000
Advertising & Marketing	5,500	5,500	5,500	5,500	5,500
Contract Services	1,000	1,000	1,000	1,000	1,000
Donations	1,000	1,000	1,000	1,000	1,000
Education & Training	2,200	2,200	2,200	2,200	2,200
Equipmt/Furnish/Sm Tools/Maint	500	500	500	500	500
Insurance	8,500	8,750	9,000	9,000	9,000
License/Permit/Fee/Dues/Subscr	4,000	4,000	4,000	4,000	4,000
Office Supplies/Postage	3,400	3,400	3,400	3,400	3,400
Professional Services	5,750	5,750	5,750	5,750	5,750
Service Charges	14,000	14,000	14,000	14,000	14,000
Supplies	500	500	500	500	500
Travel/Lodging/Miles	2,000	2,000	2,000	2,000	2,000
Uniforms	500	500	500	500	500
Utilities	2,200	2,250	2,300	2,350	2,400
Misc Expenses	1,800	1,800	1,800	1,800	1,800
Purchases Discount	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
<b>Total General Expenses</b>	<b>218,050</b>	<b>220,850</b>	<b>224,650</b>	<b>228,200</b>	<b>231,750</b>
<b>TOTAL EXPENSES</b>	<b>476,958</b>	<b>485,237</b>	<b>494,211</b>	<b>503,545</b>	<b>514,738</b>
	<b>269,612</b>	<b>281,663</b>	<b>289,059</b>	<b>299,755</b>	<b>307,382</b>
Less Maintenance Fees	125,500	126,000	127,000	128,000	129,000
<b>INCOME FROM MARINA OPERATIONS</b>	<b>144,112</b>	<b>155,663</b>	<b>162,059</b>	<b>171,755</b>	<b>178,382</b>

**Exhibit 3**  
**Washburn Marina, Projected Operating Net**

2012	97,279
2013	137,172
2014	144,112
2015	155,663
2016	162,059
2017	171,755
2018	178,382
2019	182,842
2020	187,413

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