

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



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

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

Caroline Nelson
Matt Crowell
City Administrator

Candace Kolenda
Rodger Reiswig
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, April 5, 2023

TIME: 5:30 P.M.

LOCATION: Washburn City Hall – 119 Washington Avenue

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

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the March 1, 2023 Meeting
- C. Public Comments/Member Comments
- D. Treasurer’s Report
 - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager’s Report
 - 1. February Financial Reports
 - 2. Update on Travlift Repair
- G. Update on the Following Projects/Items
 - 1. Update on Electrical Disconnect on Pier 4/Replacement of Water Lines
 - 2. Update on Grant/Permit Applications for Pier 4 Improvement Project
- H. Review, Discussion & Action of Projects, Current and Proposed, and Prioritization of Projects
- I. Discussion & Action on Harbor Commission Investment Strategy
- J. Update on Marina Financial Review Process and Potential Amendment to Contract with Marina Management Inc.
- K. Update on Proposed Boat Storage Building and Pending Council Action on Land Use Map
- L. Adjourn

March 1, 2023

HARBOR COMMISSION MEETING

5:30 P.M.

WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

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

Commission Members Absent: None.

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

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

Approval of Minutes of the January 18, 2023 Meeting – Crowell moved, and Reiswig seconded, to approve and place on file the January 18, 2023 meeting minutes. Motion carried 7-0.

Public/Member Comment – None.

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

1. **Payment of Invoices** – Reiswig moved, and Kolenda seconded, to approve the invoice from Sabel Mechanical LLC in the amount of \$5,566.78. Motion carried 7-0. Kolenda moved, and Reiswig seconded to approve the invoice from #2 Septic Pumping & Excavating Inc in the amount of \$390.00. Motion carried 7-0. Nelson moved, and Kolenda seconded, to approve the invoice from Nasi Construction LLC in the amount of \$1,662.78. Motion carried 7-0. Crowell moved, and Reiswig seconded, to approve the invoice from Washburn Area Chamber of Commerce in the amount of \$120.00. Motion carried 7-0.

Slip Transfers – Slip #121 Erickson/McGinley - Suminski moved, and Crowell seconded the approval of the slip transfer for slip #121 Erickson/McGinley. Motion carried 7-0.

Marina Manager’s Report: Shrider reported more winter work than they can handle. A budget surplus was noted, but slightly lower than this time last year. Kolenda moved, and Suminski seconded to accept the report and place on file. Motion carried 7-0.

Update on the Following Projects/Items:

1. **Electrical Disconnect on Pier 4/Replacement of Meter Box/Installation of Bubblers** – Remaining electrical work is the connection in the main distribution panel. The component was ordered from a secondary supplier about a week ago. Bubblers are working well. Water line replacement is on hold until the snow melts.
2. **Grant/Permit Applications for Pier 4 Improvement Project** - Two grant applications have been submitted. Decisions will be announced in April. Four required permit applications have also been submitted. A third grant application has yet to be submitted. Shrider noted that a current stormwater permit held by the marina may be useful in the permitting process.

Discussion & Action on Marina Financial Review Process and Potential Amendment to Contract with Marina Management Inc. – Kløver discussed changes to the financial review process and the necessary amendment to the contract. Crowell contacted Ryan Pierce regarding the option of a compilation with notes by a CPA. Crowell suggested a one-year temporary exception to the contract to allow for additional time to find an accounting service for the full review process. Kolenda moved, and Nelson seconded to accept a compilation by Ryan Pierce, CPA for this year. Motion carried 7-0.

Discussion & Action on 2023-24 Marina Budget and Marketing Plan – Shriver discussed the budget strategy, with a seven-year comparison. Proposed budget was reviewed by department and category. Marketing will remain consistent, with the addition of a texting option. Suminski moved, and Kolenda seconded the 2023-24 marina budget and marketing plan. Motion carried 7-0.

Discussion & Action on Review of City Property Inventory List - An offer was received to purchase the lot directly behind the current boat storage buildings (Lot 48) but is not zoned for marina storage, therefore the Plan Commission declined the offer. Broberg suggested making a recommendation to the City Council to rezone the lot to marina. Suminski moved, and Kolenda seconded the recommendation to the City Council to rezone Lot 48 to marina. Motion carried 7-0.

Discussion & Action on Next Meeting Date - Wednesday, April 5, 2023 at 5:30 p.m.

Adjourn – Broberg adjourned at 7:03 p.m.

Respectfully Submitted,
Arianna Austin
Administrative Assistant

Marina Operating Account 2023

| | | |
|---|--------------------|-------------------|
| 12/31/2022 Balance Carried Forward | | 247,832.68 |
| 3-Jan Ck# 949 | Washburn Marina | -16,062.00 |
| 6-Jan | Deposit | 28,311.84 |
| 6-Jan Ck#950 | Washburn Marina | -16,062.00 |
| 12-Jan | Deposit | 41,044.83 |
| 13-Jan Ck# 951 | Washburn Marina | -16,062.00 |
| 17-Jan | Deposit | 22,537.81 |
| 20-Jan Ck# 952 | Washburn Marina | -16,060.00 |
| | Sales Tax | -1,877.95 |
| 25-Jan | Deposit | 21,788.06 |
| 31-Jan | Interest | 46.66 |
| 1-Feb Ck# 952 | Washburn Marina | -12,140.00 |
| | 2/6 Draw | -12,140.00 |
| 3-Feb | Deposit | 8,806.55 |
| 3-Feb Ck# 954 | Washburn Marina | -23,000.00 |
| 10-Feb Ck# 955 | Washburn Marina | -12,140.00 |
| 10-Feb | Deposit | 51,781.66 |
| 14-Feb | Deposit | 34,316.65 |
| 16-Feb Ck# 956 | Washburn Marina | -12,140.00 |
| 22-Feb | Deposit | 10,027.17 |
| 22-Feb Ck# 957 | Washburn Marina | -12,140.00 |
| | January Sales Tax | -5,842.09 |
| 28-Feb | Deposit | 3,566.75 |
| 28-Feb | Interest | 46.90 |
| 6-Mar Ck# 958 | Washburn Marina | -18,573.00 |
| 9-Mar | Deposit | 10,951.17 |
| 10-Mar Ck# 959 | Washburn Marina | -28,573.00 |
| 14-Mar | Deposit | 25,062.78 |
| 17-Mar Ck# 960 | Washburn Marina | -18,573.00 |
| | February Sales Tax | -2,352.36 |
| 22-Mar | Deposit | 2,833.19 |
| 24-Mar Ck# 961 | Washburn Marina | -18,573.00 |
| Balance as of 3/28/23 | | 266,644.30 |

Harbor Pass Book - 2023

| | |
|---|---------------------|
| 12/31/2022 Balance Carried Forward | \$562,184.47 |
| 12-Jan Nelson Coal Dock Rent | 840.00 |
| 12-Jan Lindquist Electric | -16,026.50 |
| Xlem Water Solutions | -9,690.20 |
| Utilities Conservation | -5,441.00 |
| 31-Jan Interest | 460.86 |
| 13-Feb Sabel Mechanical | -5,566.78 |
| #2 Septic | -390.00 |
| January Payroll | -711.52 |
| Wi Harbor Towns | -250.00 |
| NASI Construction | -1,662.78 |
| Jan & Feb Fringe | -99.92 |
| 22-Feb Slip #83 Transfer | 100.00 |
| 28-Feb Interest | 404.57 |
| 23-Mar Wi Commercial Ports | -250.00 |
| February Payroll | -725.60 |
| Chamber Dues | -120.00 |
| March Fringe | -49.96 |

Balance as of 3/28/23**\$523,005.64**

Wisconsin Commercial Ports Association

*Playing a vital role in the flow of commerce
On the Web at WWW.WCPAPORTS.ORG*

INVOICE

DATE: MARCH 10, 2023

INVOICE # 2023WASHBURN

TO:

Carl Broberg
Port of Washburn
PO Box 638
Washburn, WI 54891

[Handwritten signature]
03/10/23

COMMENTS OR SPECIAL INSTRUCTIONS:

Association dues for 2023

210.00 - 53540 - 321.00

| QUANTITY | DESCRIPTION | UNIT PRICE | TOTAL |
|---------------------|---------------------------|------------|----------|
| 1 | Association dues for 2023 | \$250.00 | \$250.00 |
| SUBTOTAL | | | \$250.00 |
| SALES TAX | | | \$0.00 |
| SHIPPING & HANDLING | | | \$0.00 |
| TOTAL DUE | | | \$250.00 |

Make all checks payable to:

Wisconsin Commercial Ports Association

(F.Y.I. WCPA's FEDERAL EMPLOYER I. D. NUMBER is 39-2040214)

Remit Payment to:
Wisconsin Commercial Ports Association
c/o Paul Braun, Treasurer
Port of Manitowoc
900 Quay Street
Manitowoc, WI 54220

Payment is due upon receipt

Contact Paul Braun, WCPA Treasurer, with any questions regarding this invoice
at 920-686-6932 or pbraun@manitowoc.org.

Thank you for being a member of WCPA!

Washburn Marina
Balance Sheet
As of February 28, 2023

| | Feb 28, 23 | | |
|--|--------------------------|---|--------------------------|
| ASSETS | | LIABILITIES & EQUITY | |
| Current Assets | | Liabilities | |
| Checking/Savings | | Current Liabilities | |
| 1-1100 · Cash | | Accounts Payable | |
| 1-1110 · Checking | 14,013.43 | 2-1100 · Accounts Payable | 4,216.52 |
| 1-1120 · Petty Cash | 200.00 | Total Accounts Payable | 4,216.52 |
| Total 1-1100 · Cash | <u>14,213.43</u> | Credit Cards | |
| Total Checking/Savings | 14,213.43 | 2-1110 · Credit Card Payable | 8,814.65 |
| Accounts Receivable | | Total Credit Cards | 8,814.65 |
| 1-1200 · Accounts Receivable | | Other Current Liabilities | |
| 1-1210 · Billed Invoices | 5,376.89 | 2-1300 · Payroll Liabilities | |
| 1-1230 · Bad Debt | 707.93 | 2-1310 · Employee Health Benefits | 352.37 |
| Total 1-1200 · Accounts Receivable | <u>6,084.82</u> | 2-1320 · Unemployment Comp Tax | 1,306.97 |
| Total Accounts Receivable | 6,084.82 | 2-1330 · State Withholding | 1,123.83 |
| Other Current Assets | | Total 2-1300 · Payroll Liabilities | <u>2,783.17</u> |
| 1-1300 · Ship Store Inventory | | 2-1400 · Tax Liabilities | |
| 1-1311 · Clothing | 541.09 | 2-1410 · Sales Tax Payable | 2,250.64 |
| 1-1313 · Marine Supplies | 62,946.06 | Total 2-1400 · Tax Liabilities | <u>2,250.64</u> |
| 1-1314 · Personal Items | 1,384.19 | 2-1500 · Other Liabilities | |
| 1-1316 · Diesel Fuel | 3,126.82 | 2-1520 · Deferred Unearned Revenue | |
| 1-1317 · Gasoline | 5,394.68 | 2-1522 · Gift Certificates Outstanding | 392.88 |
| 1-1319 · Slow Moving Contra | 935.22 | 2-1523 · Haul Out, Storage, Launch | 62,982.58 |
| Total 1-1300 · Ship Store Inventory | <u>74,328.06</u> | Total 2-1520 · Deferred Unearned Revenue | <u>63,375.46</u> |
| 1-1330 · Notes Receivable | -50.00 | 2-1530 · Refundable Deposits | 4,070.30 |
| 1-1340 · Prepaid Expenses | 23,911.95 | Total 2-1500 · Other Liabilities | <u>67,445.76</u> |
| 12000 · Undeposited Funds | 37.11 | Total Other Current Liabilities | <u>72,479.57</u> |
| Total Other Current Assets | <u>98,227.12</u> | Total Current Liabilities | <u>85,510.74</u> |
| Total Current Assets | <u>118,525.37</u> | Total Liabilities | 85,510.74 |
| TOTAL ASSETS | <u><u>118,525.37</u></u> | Equity | |
| | | 3-3000 · Retained Earnings | -19,319.96 |
| | | Net Income | 52,334.59 |
| | | Total Equity | <u>33,014.63</u> |
| | | TOTAL LIABILITIES & EQUITY | <u><u>118,525.37</u></u> |

Washburn Marina
Washburn Marina Budget vs. Actual
February 2023

| ACTUAL V BUDGET | | | | | Apr '22 - Feb 23 | | | |
|---------------------------------|-------------------|------------------|-------------------|-----------------|-------------------------|-------------------------|-------------------|-----------------|
| | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-1000 · Facility Income | 2,346.48 | 500.00 | 1,846.48 | 469.3% | 284,642.51 | 252,500.00 | 32,142.51 | 112.73% |
| 4-2000 · Service Dept Income | 37,001.99 | 47,490.00 | -10,488.01 | 77.92% | 704,202.39 | 627,000.00 | 77,202.39 | 112.31% |
| 4-3000 · Ship Store Income | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 182,137.62 | 186,180.00 | -4,042.38 | 97.83% |
| Total Income | 40,412.12 | 51,490.00 | -11,077.88 | 78.49% | 1,170,982.52 | 1,065,680.00 | 105,302.52 | 109.88% |
| Cost of Goods Sold | | | | | | | | |
| 5-2000 · Service Dept COGS | 14,284.51 | 16,616.00 | -2,331.49 | 85.97% | 251,392.84 | 189,614.00 | 61,778.84 | 132.58% |
| 5-3000 · Ship Store COGS | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 122,123.50 | 130,305.00 | -8,181.50 | 93.72% |
| Total COGS | 15,075.31 | 18,891.00 | -3,815.69 | 79.8% | 373,516.34 | 319,919.00 | 53,597.34 | 116.75% |
| Gross Profit | 25,336.81 | 32,599.00 | -7,262.19 | 77.72% | 797,466.18 | 745,761.00 | 51,705.18 | 106.93% |
| Expense | | | | | | | | |
| 6-1000 · Facility Expenses | 3,973.83 | 5,300.00 | -1,326.17 | 74.98% | 50,895.32 | 58,825.00 | -7,929.68 | 86.52% |
| 6-2000 · Service Dept Expenses | 9,316.77 | 10,159.00 | -842.23 | 91.71% | 103,285.18 | 127,209.00 | -23,923.82 | 81.19% |
| 6-3000 · Ship Store Expenses | 4,155.71 | 4,317.00 | -161.29 | 96.26% | 51,745.80 | 69,185.00 | -17,439.20 | 74.79% |
| 6-4000 · General Expenses | 24,676.99 | 22,037.00 | 2,639.99 | 111.98% | 274,678.02 | 265,578.00 | 9,100.02 | 103.43% |
| Total Expense | 42,123.30 | 41,813.00 | 310.30 | 100.74% | 480,604.32 | 520,797.00 | -40,192.68 | 92.28% |
| Net Ordinary Income | -16,786.49 | -9,214.00 | -7,572.49 | 182.19% | 316,861.86 | 224,964.00 | 91,897.86 | 140.85% |
| Net Income | -16,786.49 | -9,214.00 | -7,572.49 | 182.19% | 316,861.86 | 224,964.00 | 91,897.86 | 140.85% |
| | | | | | | | | |
| PREVIOUS YEAR COMPARISON | Feb 23 | Feb 22 | \$ Change | % Change | Apr '22 - Feb 23 | Apr '21 - Feb 22 | \$ Change | % Change |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-1000 · Facility Income | 2,346.48 | 2,894.94 | -548.46 | -18.95% | 284,642.51 | 291,018.54 | -6,376.03 | -2.19% |
| 4-2000 · Service Dept Income | 37,001.99 | 44,582.48 | -7,580.49 | -17.0% | 704,202.39 | 711,638.86 | -7,436.47 | -1.05% |
| 4-3000 · Ship Store Income | 1,063.65 | 3,239.37 | -2,175.72 | -67.17% | 182,137.62 | 202,162.80 | -20,025.18 | -9.91% |
| Total Income | 40,412.12 | 50,716.79 | -10,304.67 | -20.32% | 1,170,982.52 | 1,204,820.20 | -33,837.68 | -2.81% |
| Cost of Goods Sold | | | | | | | | |
| 5-2000 · Service Dept COGS | 14,284.51 | 19,801.77 | -5,517.26 | -27.86% | 251,392.84 | 270,632.44 | -19,239.60 | -7.11% |
| 5-3000 · Ship Store COGS | 790.80 | 2,361.35 | -1,570.55 | -66.51% | 122,123.50 | 148,892.35 | -26,768.85 | -17.98% |
| Total COGS | 15,075.31 | 22,163.12 | -7,087.81 | -31.98% | 373,516.34 | 419,524.79 | -46,008.45 | -10.97% |
| Gross Profit | 25,336.81 | 28,553.67 | -3,216.86 | -11.27% | 797,466.18 | 785,295.41 | 12,170.77 | 1.55% |
| Expense | | | | | | | | |
| 6-1000 · Facility Expenses | 3,973.83 | 5,123.90 | -1,150.07 | -22.45% | 50,895.32 | 48,691.40 | 2,203.92 | 4.53% |
| 6-2000 · Service Dept Expenses | 9,316.77 | 8,423.50 | 893.27 | 10.6% | 103,285.18 | 95,120.51 | 8,164.67 | 8.58% |
| 6-3000 · Ship Store Expenses | 4,155.71 | 738.08 | 3,417.63 | 463.04% | 51,745.80 | 44,356.38 | 7,389.42 | 16.66% |
| 6-4000 · General Expenses | 24,676.99 | 21,615.27 | 3,061.72 | 14.17% | 274,678.02 | 257,692.38 | 16,985.64 | 6.59% |
| Total Expense | 42,123.30 | 35,900.75 | 6,222.55 | 17.33% | 480,604.32 | 445,860.67 | 34,743.65 | 7.79% |
| Net Ordinary Income | -16,786.49 | -7,347.08 | -9,439.41 | -128.48% | 316,861.86 | 339,434.74 | -22,572.88 | -6.65% |
| Net Income | -16,786.49 | -7,347.08 | -9,439.41 | -128.48% | 316,861.86 | 339,434.74 | -22,572.88 | -6.65% |

Washburn Marina Washburn Marina Budget vs. Actual February 2023

| | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|--|------------------|------------------|-------------------|---------------|---------------------|---------------------|-------------------|----------------|
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-1000 · Facility Income | | | | | | | | |
| 4-1100 · In-Season | -139.74 | 0.00 | -139.74 | 100.0% | 147,920.76 | 147,000.00 | 920.76 | 100.63% |
| 4-1200 · Off-Season | 2,325.00 | 0.00 | 2,325.00 | 100.0% | 129,070.20 | 100,000.00 | 29,070.20 | 129.07% |
| 4-1400 · Misc Services | 161.22 | 500.00 | -338.78 | 32.24% | 7,651.55 | 5,500.00 | 2,151.55 | 139.12% |
| Total 4-1000 · Facility Income | 2,346.48 | 500.00 | 1,846.48 | 469.3% | 284,642.51 | 252,500.00 | 32,142.51 | 112.73% |
| 4-2000 · Service Dept Income | | | | | | | | |
| 4-2100 · Labor | | | | | | | | |
| 4-2111 · Electrical-Plumbing | 9,047.50 | 10,902.00 | -1,854.50 | 82.99% | 82,849.58 | 91,894.00 | -9,044.42 | 90.16% |
| 4-2112 · Fiberglass-Woodwork | 23,972.50 | 16,716.00 | 7,256.50 | 143.41% | 120,013.25 | 134,390.00 | -14,376.75 | 89.3% |
| 4-2113 · Mechanical | 1,312.50 | 7,268.00 | -5,955.50 | 18.06% | 145,592.50 | 118,760.00 | 26,832.50 | 122.59% |
| 4-2114 · Rigging | 0.00 | 1,454.00 | -1,454.00 | 0.0% | 28,160.00 | 20,156.00 | 8,004.00 | 139.71% |
| 4-2120 · Unit Billed Services | | | | | | | | |
| 4-2121 · Haul Out/Launch | 0.00 | 0.00 | 0.00 | 0.0% | 128,317.72 | 117,096.00 | 11,221.72 | 109.58% |
| 4-2122 · Other Unit Billed | 0.00 | 0.00 | 0.00 | 0.0% | 15,146.50 | 22,304.00 | -7,157.50 | 67.91% |
| Total 4-2120 · Unit Billed Services | 0.00 | 0.00 | 0.00 | 0.0% | 143,464.22 | 139,400.00 | 4,064.22 | 102.92% |
| Total 4-2100 · Labor | 34,332.50 | 36,340.00 | -2,007.50 | 94.48% | 520,079.55 | 504,600.00 | 15,479.55 | 103.07% |
| 4-2200 · Materials | 1,664.49 | 11,000.00 | -9,335.51 | 15.13% | 126,085.92 | 88,000.00 | 38,085.92 | 143.28% |
| 4-2300 · Contract Services | 800.00 | 0.00 | 800.00 | 100.0% | 37,195.90 | 16,000.00 | 21,195.90 | 232.47% |
| 4-2400 · Misc Charges | 205.00 | 250.00 | -45.00 | 82.0% | 20,841.02 | 19,500.00 | 1,341.02 | 106.88% |
| 4-2500 · Credit/Refunds | 0.00 | -100.00 | 100.00 | 0.0% | 0.00 | -1,100.00 | 1,100.00 | 0.0% |
| Total 4-2000 · Service Dept Income | 37,001.99 | 47,490.00 | -10,488.01 | 77.92% | 704,202.39 | 627,000.00 | 77,202.39 | 112.31% |
| 4-3000 · Ship Store Income | | | | | | | | |
| 4-3100 · Store Sales | | | | | | | | |
| 4-3110 · Clothing | 8.40 | 0.00 | 8.40 | 100.0% | 3,323.04 | 2,500.00 | 823.04 | 132.92% |
| 4-3120 · Consumables | 0.00 | 0.00 | 0.00 | 0.0% | 1,391.75 | 1,350.00 | 41.75 | 103.09% |
| 4-3130 · Marine Supplies | 874.98 | 3,500.00 | -2,625.02 | 25.0% | 76,455.73 | 95,000.00 | -18,544.27 | 80.48% |
| 4-3140 · Personal Items | 2.20 | 0.00 | 2.20 | 100.0% | 5,941.39 | 4,200.00 | 1,741.39 | 141.46% |
| 4-3150 · Special Orders | 178.07 | 0.00 | 178.07 | 100.0% | 21,952.73 | 24,500.00 | -2,547.27 | 89.6% |
| Total 4-3100 · Store Sales | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 109,064.64 | 127,550.00 | -18,485.36 | 85.51% |
| 4-3200 · Fuel Dock Sales | | | | | | | | |
| 4-3210 · Diesel | 0.00 | 0.00 | 0.00 | 0.0% | 17,899.54 | 12,000.00 | 5,899.54 | 149.16% |
| 4-3220 · Gasoline | 0.00 | 0.00 | 0.00 | 0.0% | 53,144.68 | 44,500.00 | 8,644.68 | 119.43% |
| 4-3230 · Pump Out | 0.00 | 0.00 | 0.00 | 0.0% | 2,028.76 | 2,130.00 | -101.24 | 95.25% |
| Total 4-3200 · Fuel Dock Sales | 0.00 | 0.00 | 0.00 | 0.0% | 73,072.98 | 58,630.00 | 14,442.98 | 124.63% |
| Total 4-3000 · Ship Store Income | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 182,137.62 | 186,180.00 | -4,042.38 | 97.83% |
| Total Income | 40,412.12 | 51,490.00 | -11,077.88 | 78.49% | 1,170,982.52 | 1,065,680.00 | 105,302.52 | 109.88% |
| Cost of Goods Sold | | | | | | | | |
| 5-2000 · Service Dept COGS | | | | | | | | |
| 5-2100 · Labor | | | | | | | | |
| 5-2110 · Billable Hourly Labor | | | | | | | | |
| 5-2111 · Electrical-Plumbing | 3,793.26 | 2,140.00 | 1,653.26 | 177.26% | 22,761.56 | 16,808.00 | 5,953.56 | 135.42% |

Washburn Marina Washburn Marina Budget vs. Actual February 2023

| | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|--|-----------|-----------|----------------|-------------|------------------|------------|----------------|-------------|
| 5-2112 · Fiberglass-Woodworking | 6,231.59 | 3,744.00 | 2,487.59 | 166.44% | 32,846.63 | 39,023.00 | -6,176.37 | 84.17% |
| 5-2113 · Mechanical | 1,466.25 | 2,318.00 | -851.75 | 63.26% | 29,556.31 | 24,728.00 | 4,828.31 | 119.53% |
| 5-2114 · Rigging | 0.00 | 357.00 | -357.00 | 0.0% | 5,301.76 | 4,391.00 | 910.76 | 120.74% |
| Total 5-2110 · Billable Hourly Labor | 11,491.10 | 8,559.00 | 2,932.10 | 134.26% | 90,466.26 | 84,950.00 | 5,516.26 | 106.49% |
| 5-2120 · Unit Billed Services | | | | | | | | |
| 5-2121 · Haul Out/Launch | 0.00 | 0.00 | 0.00 | 0.0% | 31,942.74 | 23,211.00 | 8,731.74 | 137.62% |
| 5-2122 · Other | 724.28 | 357.00 | 367.28 | 202.88% | 2,009.59 | 5,453.00 | -3,443.41 | 36.85% |
| Total 5-2120 · Unit Billed Services | 724.28 | 357.00 | 367.28 | 202.88% | 33,952.33 | 28,664.00 | 5,288.33 | 118.45% |
| Total 5-2100 · Labor | 12,215.38 | 8,916.00 | 3,299.38 | 137.01% | 124,418.59 | 113,614.00 | 10,804.59 | 109.51% |
| 5-2200 · Subcontract Services | 784.00 | 0.00 | 784.00 | 100.0% | 32,180.75 | 14,400.00 | 17,780.75 | 223.48% |
| 5-2300 · Materials | 1,285.13 | 7,700.00 | -6,414.87 | 16.69% | 94,793.50 | 61,600.00 | 33,193.50 | 153.89% |
| Total 5-2000 · Service Dept COGS | 14,284.51 | 16,616.00 | -2,331.49 | 85.97% | 251,392.84 | 189,614.00 | 61,778.84 | 132.58% |
| 5-3000 · Ship Store COGS | | | | | | | | |
| 5-3100 · Store Sales | | | | | | | | |
| 5-3110 · Clothing | 8.81 | 0.00 | 8.81 | 100.0% | 1,964.20 | 2,000.00 | -35.80 | 98.21% |
| 5-3120 · Consumables | 0.00 | 0.00 | 0.00 | 0.0% | 952.76 | 1,013.00 | -60.24 | 94.05% |
| 5-3130 · Marine Supplies | 620.03 | 2,275.00 | -1,654.97 | 27.25% | 39,423.49 | 61,750.00 | -22,326.51 | 63.84% |
| 5-3140 · Personal Items | 2.00 | 0.00 | 2.00 | 100.0% | 4,414.69 | 3,192.00 | 1,222.69 | 138.31% |
| 5-3150 · Special Orders | 159.96 | 0.00 | 159.96 | 100.0% | 18,188.50 | 17,150.00 | 1,038.50 | 106.06% |
| Total 5-3100 · Store Sales | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 64,943.64 | 85,105.00 | -20,161.36 | 76.31% |
| 5-3200 · Fuel Dock Sales | | | | | | | | |
| 5-3210 · Diesel | 0.00 | 0.00 | 0.00 | 0.0% | 15,625.29 | 9,600.00 | 6,025.29 | 162.76% |
| 5-3220 · Gasoline | 0.00 | 0.00 | 0.00 | 0.0% | 41,554.57 | 35,600.00 | 5,954.57 | 116.73% |
| Total 5-3200 · Fuel Dock Sales | 0.00 | 0.00 | 0.00 | 0.0% | 57,179.86 | 45,200.00 | 11,979.86 | 126.5% |
| Total 5-3000 · Ship Store COGS | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 122,123.50 | 130,305.00 | -8,181.50 | 93.72% |
| Total COGS | 15,075.31 | 18,891.00 | -3,815.69 | 79.8% | 373,516.34 | 319,919.00 | 53,597.34 | 116.75% |
| Gross Profit | 25,336.81 | 32,599.00 | -7,262.19 | 77.72% | 797,466.18 | 745,761.00 | 51,705.18 | 106.93% |
| Expense | | | | | | | | |
| 6-1000 · Facility Expenses | | | | | | | | |
| 6-1100 · Utilities | | | | | | | | |
| 6-1110 · Marina | 518.86 | 500.00 | 18.86 | 103.77% | 11,540.29 | 12,075.00 | -534.71 | 95.57% |
| 6-1120 · Buildings/Grounds | 2,065.51 | 3,000.00 | -934.49 | 68.85% | 18,593.11 | 23,900.00 | -5,306.89 | 77.8% |
| Total 6-1100 · Utilities | 2,584.37 | 3,500.00 | -915.63 | 73.84% | 30,133.40 | 35,975.00 | -5,841.60 | 83.76% |
| 6-1200 · Maintenance & Supplies | | | | | | | | |
| 6-1210 · Marina | 0.00 | 0.00 | 0.00 | 0.0% | 2,288.99 | 3,100.00 | -811.01 | 73.84% |
| 6-1220 · Buildings/Grounds | 1,389.46 | 1,300.00 | 89.46 | 106.88% | 16,944.46 | 14,250.00 | 2,694.46 | 118.91% |
| Total 6-1200 · Maintenance & Supplies | 1,389.46 | 1,300.00 | 89.46 | 106.88% | 19,233.45 | 17,350.00 | 1,883.45 | 110.86% |
| 6-1300 · Contingent Expense | 0.00 | 500.00 | -500.00 | 0.0% | 1,528.47 | 5,500.00 | -3,971.53 | 27.79% |
| Total 6-1000 · Facility Expenses | 3,973.83 | 5,300.00 | -1,326.17 | 74.98% | 50,895.32 | 58,825.00 | -7,929.68 | 86.52% |
| 6-2000 · Service Dept Expenses | | | | | | | | |
| 6-2100 · Non-Billable Wages & Taxes | | | | | | | | |
| 6-2110 · Non-Billable Salary & Wages | | | | | | | | |
| 6-2111 · Administrative | 3,129.64 | 2,199.00 | 930.64 | 142.32% | 33,941.46 | 32,769.00 | 1,172.46 | 103.58% |

Washburn Marina Washburn Marina Budget vs. Actual February 2023

| | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|---|-----------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|---------------|
| 6-2112 · Warranty/Credit | 93.38 | 314.00 | -220.62 | 29.74% | 4,576.52 | 4,683.00 | -106.48 | 97.73% |
| 6-2113 · General Maintenance | 692.01 | 628.00 | 64.01 | 110.19% | 5,090.44 | 9,362.00 | -4,271.56 | 54.37% |
| Total 6-2110 · Non-Billable Salary & W | 3,915.03 | 3,141.00 | 774.03 | 124.64% | 43,608.42 | 46,814.00 | -3,205.58 | 93.15% |
| 6-2120 · FICA/Medicare | 1,233.99 | 1,098.00 | 135.99 | 112.39% | 13,856.28 | 13,563.00 | 293.28 | 102.16% |
| 6-2130 · Unemployment Compensation | 337.30 | 600.00 | -262.70 | 56.22% | 1,315.26 | 2,110.00 | -794.74 | 62.34% |
| 6-2140 · Workers Compensation | 2,522.52 | 734.00 | 1,788.52 | 343.67% | 7,539.53 | 8,074.00 | -534.47 | 93.38% |
| Total 6-2100 · Non-Billable Wages & Ta | 8,008.84 | 5,573.00 | 2,435.84 | 143.71% | 66,319.49 | 70,561.00 | -4,241.51 | 93.99% |
| 6-2200 · Employee Benefits | | | | | | | | |
| 6-2210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 4,325.28 | 5,081.00 | -755.72 | 85.13% |
| 6-2220 · Personal Time Compensation | 0.00 | 988.00 | -988.00 | 0.0% | 9,889.61 | 8,768.00 | 1,121.61 | 112.79% |
| 6-2230 · Health Insurance | 491.17 | 1,575.00 | -1,083.83 | 31.19% | 7,107.82 | 13,650.00 | -6,542.18 | 52.07% |
| 6-2240 · Retirement Plan | 274.25 | 431.00 | -156.75 | 63.63% | 3,043.24 | 5,322.00 | -2,278.76 | 57.18% |
| Total 6-2200 · Employee Benefits | 765.42 | 2,994.00 | -2,228.58 | 25.57% | 24,365.95 | 32,821.00 | -8,455.05 | 74.24% |
| 6-2310 · Education & Training | 0.00 | 167.00 | -167.00 | 0.0% | 2,651.70 | 4,237.00 | -1,585.30 | 62.58% |
| 6-2320 · Equipment Maintenance | 1,251.07 | 525.00 | 726.07 | 238.3% | 4,127.07 | 5,965.00 | -1,837.93 | 69.19% |
| 6-2330 · Freight & Shipping | 189.54 | 250.00 | -60.46 | 75.82% | 3,788.35 | 2,750.00 | 1,038.35 | 137.76% |
| 6-2340 · Hazardous Waste Removal | 0.00 | 0.00 | 0.00 | 0.0% | 802.00 | 850.00 | -48.00 | 94.35% |
| 6-2350 · Small Tools | 107.32 | 400.00 | -292.68 | 26.83% | 3,941.58 | 4,400.00 | -458.42 | 89.58% |
| 6-2360 · Supplies | -1,319.32 | 0.00 | -1,319.32 | 100.0% | -10,064.85 | 0.00 | -10,064.85 | 100.0% |
| 6-2370 · Travel/Lodging/Meals | 0.00 | 0.00 | 0.00 | 0.0% | 80.01 | 1,750.00 | -1,669.99 | 4.57% |
| 6-2380 · Uniforms | 213.38 | 0.00 | 213.38 | 100.0% | 2,786.06 | 1,125.00 | 1,661.06 | 247.65% |
| 6-2390 · Utilities | 100.52 | 100.00 | 0.52 | 100.52% | 1,002.92 | 1,100.00 | -97.08 | 91.18% |
| 6-2400 · Warranty Parts | 0.00 | 150.00 | -150.00 | 0.0% | 3,484.90 | 1,650.00 | 1,834.90 | 211.21% |
| Total 6-2000 · Service Dept Expenses | 9,316.77 | 10,159.00 | -842.23 | 91.71% | 103,285.18 | 127,209.00 | -23,923.82 | 81.19% |
| 6-3000 · Ship Store Expenses | | | | | | | | |
| 6-3100 · Wages & Taxes | | | | | | | | |
| 6-3110 · Regular & OT Wages | 1,996.25 | 2,360.00 | -363.75 | 84.59% | 36,940.51 | 43,644.00 | -6,703.49 | 84.64% |
| 6-3120 · FICA/Medicare | 164.34 | 181.00 | -16.66 | 90.8% | 2,933.54 | 3,340.00 | -406.46 | 87.83% |
| 6-3130 · Unemployment Compensation | 44.92 | 75.00 | -30.08 | 59.89% | 200.30 | 570.00 | -369.70 | 35.14% |
| 6-3140 · Workers Compensation | 504.73 | 264.00 | 240.73 | 191.19% | 1,459.96 | 2,904.00 | -1,444.04 | 50.27% |
| Total 6-3100 · Wages & Taxes | 2,710.24 | 2,880.00 | -169.76 | 94.11% | 41,534.31 | 50,458.00 | -8,923.69 | 82.32% |
| 6-3200 · Employee Benefits | | | | | | | | |
| 6-3210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 1,792.00 | 1,296.00 | 496.00 | 138.27% |
| 6-3220 · Personal Time Compensation | 152.00 | 133.00 | 19.00 | 114.29% | 288.00 | 1,463.00 | -1,175.00 | 19.69% |
| 6-3230 · Health Insurance | 529.93 | 1,050.00 | -520.07 | 50.47% | 2,677.16 | 9,450.00 | -6,772.84 | 28.33% |
| 6-3240 · Retirement Plan | 42.96 | 149.00 | -106.04 | 28.83% | 65.90 | 1,713.00 | -1,647.10 | 3.85% |
| Total 6-3200 · Employee Benefits | 724.89 | 1,332.00 | -607.11 | 54.42% | 4,823.06 | 13,922.00 | -9,098.94 | 34.64% |
| 6-3300 · Education & Training | 285.00 | 0.00 | 285.00 | 100.0% | 480.00 | 250.00 | 230.00 | 192.0% |
| 6-3310 · Equipment/Maintenance | 0.00 | 0.00 | 0.00 | 0.0% | 309.00 | 250.00 | 59.00 | 123.6% |
| 6-3320 · Freight/Shipping | 27.97 | 5.00 | 22.97 | 559.4% | 1,415.90 | 2,005.00 | -589.10 | 70.62% |
| 6-3330 · Supplies | 69.94 | 0.00 | 69.94 | 100.0% | 1,168.88 | 600.00 | 568.88 | 194.81% |
| 6-3340 · Travel/Lodging/Meals | 237.15 | 0.00 | 237.15 | 100.0% | 383.43 | 0.00 | 383.43 | 100.0% |
| 6-3350 · Uniforms | 0.00 | 0.00 | 0.00 | 0.0% | 637.53 | 600.00 | 37.53 | 106.26% |

Washburn Marina Washburn Marina Budget vs. Actual February 2023

| | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|----------------|
| 6-3360 · Utilities | 100.52 | 100.00 | 0.52 | 100.52% | 1,004.24 | 1,100.00 | -95.76 | 91.3% |
| 6-3370 · Over/Under | 0.00 | 0.00 | 0.00 | 0.0% | -10.55 | 0.00 | -10.55 | 100.0% |
| Total 6-3000 · Ship Store Expenses | 4,155.71 | 4,317.00 | -161.29 | 96.26% | 51,745.80 | 69,185.00 | -17,439.20 | 74.79% |
| 6-4000 · General Expenses | | | | | | | | |
| 6-4100 · Wages & Taxes | | | | | | | | |
| 6-4110 · Administration Wages | 10,418.44 | 10,579.00 | -160.56 | 98.48% | 121,068.09 | 120,241.00 | 827.09 | 100.69% |
| 6-4120 · Repair/Maintenance Wages | 2,052.00 | 2,459.00 | -407.00 | 83.45% | 33,813.33 | 32,156.00 | 1,657.33 | 105.15% |
| 6-4130 · FICA/Medicare | 1,041.99 | 1,037.00 | 4.99 | 100.48% | 12,347.99 | 12,333.00 | 14.99 | 100.12% |
| 6-4140 · Unemployment Compensation | 284.82 | 450.00 | -165.18 | 63.29% | 882.62 | 1,500.00 | -617.38 | 58.84% |
| 6-4150 · Workers Compensation | 2,372.75 | 384.00 | 1,988.75 | 617.9% | 7,026.19 | 4,290.00 | 2,736.19 | 163.78% |
| Total 6-4100 · Wages & Taxes | 16,170.00 | 14,909.00 | 1,261.00 | 108.46% | 175,138.22 | 170,520.00 | 4,618.22 | 102.71% |
| 6-4200 · Employee Benefits | | | | | | | | |
| 6-4210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 2,160.00 | 1,548.00 | 612.00 | 139.54% |
| 6-4220 · Personal Time Compensation | 350.31 | 261.00 | 89.31 | 134.22% | 2,117.31 | 2,871.00 | -753.69 | 73.75% |
| 6-4230 · Health Insurance | 2,047.53 | 1,400.00 | 647.53 | 146.25% | 15,849.43 | 15,400.00 | 449.43 | 102.92% |
| 6-4240 · Retirement Plan | 385.82 | 407.00 | -21.18 | 94.8% | 4,370.72 | 4,454.00 | -83.28 | 98.13% |
| Total 6-4200 · Employee Benefits | 2,783.66 | 2,068.00 | 715.66 | 134.61% | 24,497.46 | 24,273.00 | 224.46 | 100.93% |
| 6-4300 · Advertising & Marketing | 57.09 | 265.00 | -207.91 | 21.54% | 10,271.88 | 10,120.00 | 151.88 | 101.5% |
| 6-4310 · Contract Services | 28.31 | 38.00 | -9.69 | 74.5% | 436.81 | 418.00 | 18.81 | 104.5% |
| 6-4320 · Donations | 0.00 | 0.00 | 0.00 | 0.0% | 1,595.33 | 1,400.00 | 195.33 | 113.95% |
| 6-4330 · Education & Training | 570.00 | 0.00 | 570.00 | 100.0% | 3,640.60 | 2,470.00 | 1,170.60 | 147.39% |
| 6-4340 · Equipmt/Furnish/Sm Tools/Ma | 0.00 | 0.00 | 0.00 | 0.0% | 405.66 | 225.00 | 180.66 | 180.29% |
| 6-4350 · Insurance | 1,958.67 | 1,805.00 | 153.67 | 108.51% | 19,885.68 | 19,855.00 | 30.68 | 100.16% |
| 6-4370 · License/Permit/Fee/Dues/Subs | 303.71 | 350.00 | -46.29 | 86.77% | 3,549.25 | 3,225.00 | 324.25 | 110.05% |
| 6-4380 · Office Supplies/Postage | 108.52 | 175.00 | -66.48 | 62.01% | 1,863.43 | 1,925.00 | -61.57 | 96.8% |
| 6-4390 · Professional Services | 1,085.00 | 1,000.00 | 85.00 | 108.5% | 5,573.90 | 5,150.00 | 423.90 | 108.23% |
| 6-4400 · Service Charges | 717.27 | 1,000.00 | -282.73 | 71.73% | 21,302.68 | 18,950.00 | 2,352.68 | 112.42% |
| 6-4410 · Supplies | 17.59 | 100.00 | -82.41 | 17.59% | 544.66 | 1,100.00 | -555.34 | 49.52% |
| 6-4420 · Travel/Lodging/Miles | 286.68 | 0.00 | 286.68 | 100.0% | 1,232.76 | 2,000.00 | -767.24 | 61.64% |
| 6-4430 · Uniforms | 159.99 | 0.00 | 159.99 | 100.0% | 625.05 | 350.00 | 275.05 | 178.59% |
| 6-4440 · Utilities | 258.46 | 277.00 | -18.54 | 93.31% | 2,982.23 | 3,047.00 | -64.77 | 97.87% |
| 6-4450 · Misc Expenses | 210.48 | 100.00 | 110.48 | 210.48% | 1,587.08 | 1,100.00 | 487.08 | 144.28% |
| 6-4460 · Purchases Discount | -38.44 | -50.00 | 11.56 | 76.88% | -454.66 | -550.00 | 95.34 | 82.67% |
| Total 6-4000 · General Expenses | 24,676.99 | 22,037.00 | 2,639.99 | 111.98% | 274,678.02 | 265,578.00 | 9,100.02 | 103.43% |
| Total Expense | 42,123.30 | 41,813.00 | 310.30 | 100.74% | 480,604.32 | 520,797.00 | -40,192.68 | 92.28% |
| Net Ordinary Income | -16,786.49 | -9,214.00 | -7,572.49 | 182.19% | 316,861.86 | 224,964.00 | 91,897.86 | 140.85% |
| Net Income | -16,786.49 | -9,214.00 | -7,572.49 | 182.19% | 316,861.86 | 224,964.00 | 91,897.86 | 140.85% |

Washburn Marina Facilities Budget vs. Actual February 2023

| ACTUAL V BUDGET | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|--|--------------------------------|------------------|------------------|-----------------|-------------------------|-------------------------|------------------|-----------------|
| | Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | | |
| 4-1000 · Facility Income | | | | | | | | |
| 4-1100 · In-Season | -139.74 | 0.00 | -139.74 | 100.0% | 147,920.76 | 147,000.00 | 920.76 | 100.63% |
| 4-1200 · Off-Season | 2,325.00 | 0.00 | 2,325.00 | 100.0% | 129,070.20 | 100,000.00 | 29,070.20 | 129.07% |
| 4-1300 · Maintenance Fees | 0.00 | 0.00 | 0.00 | 0.0% | 140,234.80 | 140,235.00 | -0.20 | 100.0% |
| 4-1400 · Misc Services | 161.22 | 500.00 | -338.78 | 32.24% | 7,651.55 | 5,500.00 | 2,151.55 | 139.12% |
| Total 4-1000 · Facility Income | 2,346.48 | 500.00 | 1,846.48 | 469.3% | 424,877.31 | 392,735.00 | 32,142.31 | 108.18% |
| Total Income | 2,346.48 | 500.00 | 1,846.48 | 469.3% | 424,877.31 | 392,735.00 | 32,142.31 | 108.18% |
| Gross Profit | 2,346.48 | 500.00 | 1,846.48 | 469.3% | 424,877.31 | 392,735.00 | 32,142.31 | 108.18% |
| Expense | | | | | | | | |
| 6-1000 · Facility Expenses | | | | | | | | |
| 6-1100 · Utilities | | | | | | | | |
| 6-1110 · Marina | 518.86 | 500.00 | 18.86 | 103.77% | 11,540.29 | 12,075.00 | -534.71 | 95.57% |
| 6-1120 · Buildings/Grounds | 2,065.51 | 3,000.00 | -934.49 | 68.85% | 18,593.11 | 23,900.00 | -5,306.89 | 77.8% |
| Total 6-1100 · Utilities | 2,584.37 | 3,500.00 | -915.63 | 73.84% | 30,133.40 | 35,975.00 | -5,841.60 | 83.76% |
| 6-1200 · Maintenance & Supplies | | | | | | | | |
| 6-1210 · Marina | 0.00 | 0.00 | 0.00 | 0.0% | 2,288.99 | 3,100.00 | -811.01 | 73.84% |
| 6-1220 · Buildings/Grounds | 1,389.46 | 1,300.00 | 89.46 | 106.88% | 16,944.46 | 14,250.00 | 2,694.46 | 118.91% |
| Total 6-1200 · Maintenance & Supplies | 1,389.46 | 1,300.00 | 89.46 | 106.88% | 19,233.45 | 17,350.00 | 1,883.45 | 110.86% |
| 6-1300 · Contingent Expense | 0.00 | 500.00 | -500.00 | 0.0% | 1,528.47 | 5,500.00 | -3,971.53 | 27.79% |
| Total 6-1000 · Facility Expenses | 3,973.83 | 5,300.00 | -1,326.17 | 74.98% | 50,895.32 | 58,825.00 | -7,929.68 | 86.52% |
| Total Expense | 3,973.83 | 5,300.00 | -1,326.17 | 74.98% | 50,895.32 | 58,825.00 | -7,929.68 | 86.52% |
| Net Ordinary Income | -1,627.35 | -4,800.00 | 3,172.65 | 33.9% | 373,981.99 | 333,910.00 | 40,071.99 | 112.0% |
| Net Income | -1,627.35 | -4,800.00 | 3,172.65 | 33.9% | 373,981.99 | 333,910.00 | 40,071.99 | 112.0% |
| PREVIOUS YEAR COMPARISON | Feb 23 | Feb 22 | \$ Change | % Change | Apr '22 - Feb 23 | Apr '21 - Feb 22 | \$ Change | % Change |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-1000 · Facility Income | 2,346.48 | 2,894.94 | -548.46 | -18.95% | 424,877.31 | 431,253.34 | -6,376.03 | -1.48% |
| Total Income | 2,346.48 | 2,894.94 | -548.46 | -18.95% | 424,877.31 | 431,253.34 | -6,376.03 | -1.48% |
| Gross Profit | 2,346.48 | 2,894.94 | -548.46 | -18.95% | 424,877.31 | 431,253.34 | -6,376.03 | -1.48% |
| Expense | | | | | | | | |
| 6-1000 · Facility Expenses | 3,973.83 | 5,123.90 | -1,150.07 | -22.45% | 50,895.32 | 48,691.40 | 2,203.92 | 4.53% |
| Total Expense | 3,973.83 | 5,123.90 | -1,150.07 | -22.45% | 50,895.32 | 48,691.40 | 2,203.92 | 4.53% |
| Net Ordinary Income | -1,627.35 | -2,228.96 | 601.61 | 26.99% | 373,981.99 | 382,561.94 | -8,579.95 | -2.24% |
| Net Income | -1,627.35 | -2,228.96 | 601.61 | 26.99% | 373,981.99 | 382,561.94 | -8,579.95 | -2.24% |

Washburn Marina Service Department Budget vs. Actual February 2023

| ACTUAL V BUDGET | Feb 23 | Budget | \$ Over Budget | % of Budget | Apr '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------------|-------------------|----------------|-------------------|-------------------|------------------|----------------|
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-2000 · Service Dept Income | | | | | | | | |
| 4-2100 · Labor | | | | | | | | |
| 4-2111 · Electrical-Plumbing | 9,047.50 | 10,902.00 | -1,854.50 | 82.99% | 82,849.58 | 91,894.00 | -9,044.42 | 90.16% |
| 4-2112 · Fiberglass-Woodwork | 23,972.50 | 16,716.00 | 7,256.50 | 143.41% | 120,013.25 | 134,390.00 | -14,376.75 | 89.3% |
| 4-2113 · Mechanical | 1,312.50 | 7,268.00 | -5,955.50 | 18.06% | 145,592.50 | 118,760.00 | 26,832.50 | 122.59% |
| 4-2114 · Rigging | 0.00 | 1,454.00 | -1,454.00 | 0.0% | 28,160.00 | 20,156.00 | 8,004.00 | 139.71% |
| 4-2120 · Unit Billed Services | | | | | | | | |
| 4-2121 · Haul Out/Launch | 0.00 | 0.00 | 0.00 | 0.0% | 128,317.72 | 117,096.00 | 11,221.72 | 109.58% |
| 4-2122 · Other Unit Billed | 0.00 | 0.00 | 0.00 | 0.0% | 15,146.50 | 22,304.00 | -7,157.50 | 67.91% |
| Total 4-2120 · Unit Billed Services | 0.00 | 0.00 | 0.00 | 0.0% | 143,464.22 | 139,400.00 | 4,064.22 | 102.92% |
| Total 4-2100 · Labor | 34,332.50 | 36,340.00 | -2,007.50 | 94.48% | 520,079.55 | 504,600.00 | 15,479.55 | 103.07% |
| 4-2200 · Materials | 1,664.49 | 11,000.00 | -9,335.51 | 15.13% | 126,085.92 | 88,000.00 | 38,085.92 | 143.28% |
| 4-2300 · Contract Services | 800.00 | 0.00 | 800.00 | 100.0% | 37,195.90 | 16,000.00 | 21,195.90 | 232.47% |
| 4-2400 · Misc Charges | 205.00 | 250.00 | -45.00 | 82.0% | 20,841.02 | 19,500.00 | 1,341.02 | 106.88% |
| 4-2500 · Credit/Refunds | 0.00 | -100.00 | 100.00 | 0.0% | 0.00 | -1,100.00 | 1,100.00 | 0.0% |
| Total 4-2000 · Service Dept Income | 37,001.99 | 47,490.00 | -10,488.01 | 77.92% | 704,202.39 | 627,000.00 | 77,202.39 | 112.31% |
| Total Income | 37,001.99 | 47,490.00 | -10,488.01 | 77.92% | 704,202.39 | 627,000.00 | 77,202.39 | 112.31% |
| Cost of Goods Sold | | | | | | | | |
| 5-2000 · Service Dept COGS | | | | | | | | |
| 5-2100 · Labor | | | | | | | | |
| 5-2110 · Billable Hourly Labor | | | | | | | | |
| 5-2111 · Electrical-Plumbing | 3,793.26 | 2,140.00 | 1,653.26 | 177.26% | 22,761.56 | 16,808.00 | 5,953.56 | 135.42% |
| 5-2112 · Fiberglass-Woodworking | 6,231.59 | 3,744.00 | 2,487.59 | 166.44% | 32,846.63 | 39,023.00 | -6,176.37 | 84.17% |
| 5-2113 · Mechanical | 1,466.25 | 2,318.00 | -851.75 | 63.26% | 29,556.31 | 24,728.00 | 4,828.31 | 119.53% |
| 5-2114 · Rigging | 0.00 | 357.00 | -357.00 | 0.0% | 5,301.76 | 4,391.00 | 910.76 | 120.74% |
| Total 5-2110 · Billable Hourly Labor | 11,491.10 | 8,559.00 | 2,932.10 | 134.26% | 90,466.26 | 84,950.00 | 5,516.26 | 106.49% |
| 5-2120 · Unit Billed Services | | | | | | | | |
| 5-2121 · Haul Out/Launch | 0.00 | 0.00 | 0.00 | 0.0% | 31,942.74 | 23,211.00 | 8,731.74 | 137.62% |
| 5-2122 · Other | 724.28 | 357.00 | 367.28 | 202.88% | 2,009.59 | 5,453.00 | -3,443.41 | 36.85% |
| Total 5-2120 · Unit Billed Services | 724.28 | 357.00 | 367.28 | 202.88% | 33,952.33 | 28,664.00 | 5,288.33 | 118.45% |
| Total 5-2100 · Labor | 12,215.38 | 8,916.00 | 3,299.38 | 137.01% | 124,418.59 | 113,614.00 | 10,804.59 | 109.51% |
| 5-2200 · Subcontract Services | 784.00 | 0.00 | 784.00 | 100.0% | 32,180.75 | 14,400.00 | 17,780.75 | 223.48% |
| 5-2300 · Materials | 1,285.13 | 7,700.00 | -6,414.87 | 16.69% | 94,793.50 | 61,600.00 | 33,193.50 | 153.89% |
| Total 5-2000 · Service Dept COGS | 14,284.51 | 16,616.00 | -2,331.49 | 85.97% | 251,392.84 | 189,614.00 | 61,778.84 | 132.58% |
| Total COGS | 14,284.51 | 16,616.00 | -2,331.49 | 85.97% | 251,392.84 | 189,614.00 | 61,778.84 | 132.58% |
| Gross Profit | 22,717.48 | 30,874.00 | -8,156.52 | 73.58% | 452,809.55 | 437,386.00 | 15,423.55 | 103.53% |
| Expense | | | | | | | | |
| 6-2000 · Service Dept Expenses | | | | | | | | |
| 6-2100 · Non-Billable Wages & Taxes | | | | | | | | |
| 6-2110 · Non-Billable Salary & Wages | | | | | | | | |
| 6-2111 · Administrative | 3,129.64 | 2,199.00 | 930.64 | 142.32% | 33,941.46 | 32,769.00 | 1,172.46 | 103.58% |

Washburn Marina
Service Department Budget vs. Actual
February 2023

| ACTUAL V BUDGET | | | | | Apr '22 - | | | |
|---|------------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|----------------|
| | Feb 23 | Budget | \$ Over Budget | % of Budget | Feb 23 | Budget | \$ Over Budget | % of Budget |
| 6-2112 · Warranty/Credit | 93.38 | 314.00 | -220.62 | 29.74% | 4,576.52 | 4,683.00 | -106.48 | 97.73% |
| 6-2113 · General Maintenance | 692.01 | 628.00 | 64.01 | 110.19% | 5,090.44 | 9,362.00 | -4,271.56 | 54.37% |
| Total 6-2110 · Non-Billable Salary & Wages | 3,915.03 | 3,141.00 | 774.03 | 124.64% | 43,608.42 | 46,814.00 | -3,205.58 | 93.15% |
| 6-2120 · FICA/Medicare | 1,233.99 | 1,098.00 | 135.99 | 112.39% | 13,856.28 | 13,563.00 | 293.28 | 102.16% |
| 6-2130 · Unemployment Compensation | 337.30 | 600.00 | -262.70 | 56.22% | 1,315.26 | 2,110.00 | -794.74 | 62.34% |
| 6-2140 · Workers Compensation | 2,522.52 | 734.00 | 1,788.52 | 343.67% | 7,539.53 | 8,074.00 | -534.47 | 93.38% |
| Total 6-2100 · Non-Billable Wages & Taxes | 8,008.84 | 5,573.00 | 2,435.84 | 143.71% | 66,319.49 | 70,561.00 | -4,241.51 | 93.99% |
| 6-2200 · Employee Benefits | | | | | | | | |
| 6-2210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 4,325.28 | 5,081.00 | -755.72 | 85.13% |
| 6-2220 · Personal Time Compensation | 0.00 | 988.00 | -988.00 | 0.0% | 9,889.61 | 8,768.00 | 1,121.61 | 112.79% |
| 6-2230 · Health Insurance | 491.17 | 1,575.00 | -1,083.83 | 31.19% | 7,107.82 | 13,650.00 | -6,542.18 | 52.07% |
| 6-2240 · Retirement Plan | 274.25 | 431.00 | -156.75 | 63.63% | 3,043.24 | 5,322.00 | -2,278.76 | 57.18% |
| Total 6-2200 · Employee Benefits | 765.42 | 2,994.00 | -2,228.58 | 25.57% | 24,365.95 | 32,821.00 | -8,455.05 | 74.24% |
| 6-2310 · Education & Training | 0.00 | 167.00 | -167.00 | 0.0% | 2,651.70 | 4,237.00 | -1,585.30 | 62.58% |
| 6-2320 · Equipment Maintenance | 1,251.07 | 525.00 | 726.07 | 238.3% | 4,127.07 | 5,965.00 | -1,837.93 | 69.19% |
| 6-2330 · Freight & Shipping | 189.54 | 250.00 | -60.46 | 75.82% | 3,788.35 | 2,750.00 | 1,038.35 | 137.76% |
| 6-2340 · Hazardous Waste Removal | 0.00 | 0.00 | 0.00 | 0.0% | 802.00 | 850.00 | -48.00 | 94.35% |
| 6-2350 · Small Tools | 107.32 | 400.00 | -292.68 | 26.83% | 3,941.58 | 4,400.00 | -458.42 | 89.58% |
| 6-2360 · Supplies | -1,319.32 | 0.00 | -1,319.32 | 100.0% | -10,064.85 | 0.00 | -10,064.85 | 100.0% |
| 6-2370 · Travel/Lodging/Meals | 0.00 | 0.00 | 0.00 | 0.0% | 80.01 | 1,750.00 | -1,669.99 | 4.57% |
| 6-2380 · Uniforms | 213.38 | 0.00 | 213.38 | 100.0% | 2,786.06 | 1,125.00 | 1,661.06 | 247.65% |
| 6-2390 · Utilities | 100.52 | 100.00 | 0.52 | 100.52% | 1,002.92 | 1,100.00 | -97.08 | 91.18% |
| 6-2400 · Warranty Parts | 0.00 | 150.00 | -150.00 | 0.0% | 3,484.90 | 1,650.00 | 1,834.90 | 211.21% |
| Total 6-2000 · Service Dept Expenses | 9,316.77 | 10,159.00 | -842.23 | 91.71% | 103,285.18 | 127,209.00 | -23,923.82 | 81.19% |
| Total Expense | 9,316.77 | 10,159.00 | -842.23 | 91.71% | 103,285.18 | 127,209.00 | -23,923.82 | 81.19% |
| Net Ordinary Income | 13,400.71 | 20,715.00 | -7,314.29 | 64.69% | 349,524.37 | 310,177.00 | 39,347.37 | 112.69% |
| Net Income | 13,400.71 | 20,715.00 | -7,314.29 | 64.69% | 349,524.37 | 310,177.00 | 39,347.37 | 112.69% |

| PREVIOUS YEAR COMPARISON | | | | | Apr '22 - | | | |
|--------------------------------|------------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|---------------|
| | Feb 23 | Feb 22 | \$ Change | % Change | Feb 23 | Feb 22 | \$ Change | % Change |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-2000 · Service Dept Income | 37,001.99 | 44,582.48 | -7,580.49 | -17.0% | 704,202.39 | 711,638.86 | -7,436.47 | -1.05% |
| Total Income | 37,001.99 | 44,582.48 | -7,580.49 | -17.0% | 704,202.39 | 711,638.86 | -7,436.47 | -1.05% |
| Cost of Goods Sold | | | | | | | | |
| 5-2000 · Service Dept COGS | 14,284.51 | 19,801.77 | -5,517.26 | -27.86% | 251,392.84 | 270,632.44 | -19,239.60 | -7.11% |
| Total COGS | 14,284.51 | 19,801.77 | -5,517.26 | -27.86% | 251,392.84 | 270,632.44 | -19,239.60 | -7.11% |
| Gross Profit | 22,717.48 | 24,780.71 | -2,063.23 | -8.33% | 452,809.55 | 441,006.42 | 11,803.13 | 2.68% |
| Expense | | | | | | | | |
| 6-2000 · Service Dept Expenses | 9,316.77 | 8,423.50 | 893.27 | 10.6% | 103,285.18 | 95,120.51 | 8,164.67 | 8.58% |
| Total Expense | 9,316.77 | 8,423.50 | 893.27 | 10.6% | 103,285.18 | 95,120.51 | 8,164.67 | 8.58% |
| Net Ordinary Income | 13,400.71 | 16,357.21 | -2,956.50 | -18.08% | 349,524.37 | 345,885.91 | 3,638.46 | 1.05% |
| Net Income | 13,400.71 | 16,357.21 | -2,956.50 | -18.08% | 349,524.37 | 345,885.91 | 3,638.46 | 1.05% |

Washburn Marina Ship Store Budget vs. Actual February 2023

| ACTUAL V BUDGET | | | | | Apr '22 - | | | |
|---|-----------------|-----------------|------------------|---------------|-------------------|-------------------|-------------------|----------------|
| | Feb 23 | Budget | \$ Over Budget | % of Budget | Feb 23 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-3000 · Ship Store Income | | | | | | | | |
| 4-3100 · Store Sales | | | | | | | | |
| 4-3110 · Clothing | 8.40 | 0.00 | 8.40 | 100.0% | 3,323.04 | 2,500.00 | 823.04 | 132.92% |
| 4-3120 · Consumables | 0.00 | 0.00 | 0.00 | 0.0% | 1,391.75 | 1,350.00 | 41.75 | 103.09% |
| 4-3130 · Marine Supplies | 874.98 | 3,500.00 | -2,625.02 | 25.0% | 76,455.73 | 95,000.00 | -18,544.27 | 80.48% |
| 4-3140 · Personal Items | 2.20 | 0.00 | 2.20 | 100.0% | 5,941.39 | 4,200.00 | 1,741.39 | 141.46% |
| 4-3150 · Special Orders | 178.07 | 0.00 | 178.07 | 100.0% | 21,952.73 | 24,500.00 | -2,547.27 | 89.6% |
| Total 4-3100 · Store Sales | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 109,064.64 | 127,550.00 | -18,485.36 | 85.51% |
| 4-3200 · Fuel Dock Sales | | | | | | | | |
| 4-3210 · Diesel | 0.00 | 0.00 | 0.00 | 0.0% | 17,899.54 | 12,000.00 | 5,899.54 | 149.16% |
| 4-3220 · Gasoline | 0.00 | 0.00 | 0.00 | 0.0% | 53,144.68 | 44,500.00 | 8,644.68 | 119.43% |
| 4-3230 · Pump Out | 0.00 | 0.00 | 0.00 | 0.0% | 2,028.76 | 2,130.00 | -101.24 | 95.25% |
| Total 4-3200 · Fuel Dock Sales | 0.00 | 0.00 | 0.00 | 0.0% | 73,072.98 | 58,630.00 | 14,442.98 | 124.63% |
| Total 4-3000 · Ship Store Income | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 182,137.62 | 186,180.00 | -4,042.38 | 97.83% |
| Total Income | 1,063.65 | 3,500.00 | -2,436.35 | 30.39% | 182,137.62 | 186,180.00 | -4,042.38 | 97.83% |
| Cost of Goods Sold | | | | | | | | |
| 5-3000 · Ship Store COGS | | | | | | | | |
| 5-3100 · Store Sales | | | | | | | | |
| 5-3110 · Clothing | 8.81 | 0.00 | 8.81 | 100.0% | 1,964.20 | 2,000.00 | -35.80 | 98.21% |
| 5-3120 · Consumables | 0.00 | 0.00 | 0.00 | 0.0% | 952.76 | 1,013.00 | -60.24 | 94.05% |
| 5-3130 · Marine Supplies | 620.03 | 2,275.00 | -1,654.97 | 27.25% | 39,423.49 | 61,750.00 | -22,326.51 | 63.84% |
| 5-3140 · Personal Items | 2.00 | 0.00 | 2.00 | 100.0% | 4,414.69 | 3,192.00 | 1,222.69 | 138.31% |
| 5-3150 · Special Orders | 159.96 | 0.00 | 159.96 | 100.0% | 18,188.50 | 17,150.00 | 1,038.50 | 106.06% |
| Total 5-3100 · Store Sales | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 64,943.64 | 85,105.00 | -20,161.36 | 76.31% |
| 5-3200 · Fuel Dock Sales | | | | | | | | |
| 5-3210 · Diesel | 0.00 | 0.00 | 0.00 | 0.0% | 15,625.29 | 9,600.00 | 6,025.29 | 162.76% |
| 5-3220 · Gasoline | 0.00 | 0.00 | 0.00 | 0.0% | 41,554.57 | 35,600.00 | 5,954.57 | 116.73% |
| Total 5-3200 · Fuel Dock Sales | 0.00 | 0.00 | 0.00 | 0.0% | 57,179.86 | 45,200.00 | 11,979.86 | 126.5% |
| Total 5-3000 · Ship Store COGS | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 122,123.50 | 130,305.00 | -8,181.50 | 93.72% |
| Total COGS | 790.80 | 2,275.00 | -1,484.20 | 34.76% | 122,123.50 | 130,305.00 | -8,181.50 | 93.72% |
| Gross Profit | 272.85 | 1,225.00 | -952.15 | 22.27% | 60,014.12 | 55,875.00 | 4,139.12 | 107.41% |
| Expense | | | | | | | | |
| 6-3000 · Ship Store Expenses | | | | | | | | |
| 6-3100 · Wages & Taxes | | | | | | | | |
| 6-3110 · Regular & OT Wages | 1,996.25 | 2,360.00 | -363.75 | 84.59% | 36,940.51 | 43,644.00 | -6,703.49 | 84.64% |
| 6-3120 · FICA/Medicare | 164.34 | 181.00 | -16.66 | 90.8% | 2,933.54 | 3,340.00 | -406.46 | 87.83% |
| 6-3130 · Unemployment Compensation | 44.92 | 75.00 | -30.08 | 59.89% | 200.30 | 570.00 | -369.70 | 35.14% |
| 6-3140 · Workers Compensation | 504.73 | 264.00 | 240.73 | 191.19% | 1,459.96 | 2,904.00 | -1,444.04 | 50.27% |
| Total 6-3100 · Wages & Taxes | 2,710.24 | 2,880.00 | -169.76 | 94.11% | 41,534.31 | 50,458.00 | -8,923.69 | 82.32% |
| 6-3200 · Employee Benefits | | | | | | | | |
| 6-3210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 1,792.00 | 1,296.00 | 496.00 | 138.27% |

Washburn Marina
Ship Store Budget vs. Actual
February 2023

| ACTUAL V BUDGET | | | | | Apr '22 - | | | |
|---|------------------|------------------|----------------|----------------|------------------|-------------------|-------------------|----------------|
| | Feb 23 | Budget | \$ Over Budget | % of Budget | Feb 23 | Budget | \$ Over Budget | % of Budget |
| 6-3220 · Personal Time Compensation | 152.00 | 133.00 | 19.00 | 114.29% | 288.00 | 1,463.00 | -1,175.00 | 19.69% |
| 6-3230 · Health Insurance | 529.93 | 1,050.00 | -520.07 | 50.47% | 2,677.16 | 9,450.00 | -6,772.84 | 28.33% |
| 6-3240 · Retirement Plan | 42.96 | 149.00 | -106.04 | 28.83% | 65.90 | 1,713.00 | -1,647.10 | 3.85% |
| Total 6-3200 · Employee Benefits | 724.89 | 1,332.00 | -607.11 | 54.42% | 4,823.06 | 13,922.00 | -9,098.94 | 34.64% |
| 6-3300 · Education & Training | 285.00 | 0.00 | 285.00 | 100.0% | 480.00 | 250.00 | 230.00 | 192.0% |
| 6-3310 · Equipment/Maintenance | 0.00 | 0.00 | 0.00 | 0.0% | 309.00 | 250.00 | 59.00 | 123.6% |
| 6-3320 · Freight/Shipping | 27.97 | 5.00 | 22.97 | 559.4% | 1,415.90 | 2,005.00 | -589.10 | 70.62% |
| 6-3330 · Supplies | 69.94 | 0.00 | 69.94 | 100.0% | 1,168.88 | 600.00 | 568.88 | 194.81% |
| 6-3340 · Travel/Lodging/Meals | 237.15 | 0.00 | 237.15 | 100.0% | 383.43 | 0.00 | 383.43 | 100.0% |
| 6-3350 · Uniforms | 0.00 | 0.00 | 0.00 | 0.0% | 637.53 | 600.00 | 37.53 | 106.26% |
| 6-3360 · Utilities | 100.52 | 100.00 | 0.52 | 100.52% | 1,004.24 | 1,100.00 | -95.76 | 91.3% |
| 6-3370 · Over/Under | 0.00 | 0.00 | 0.00 | 0.0% | -10.55 | 0.00 | -10.55 | 100.0% |
| Total 6-3000 · Ship Store Expenses | 4,155.71 | 4,317.00 | -161.29 | 96.26% | 51,745.80 | 69,185.00 | -17,439.20 | 74.79% |
| Total Expense | 4,155.71 | 4,317.00 | -161.29 | 96.26% | 51,745.80 | 69,185.00 | -17,439.20 | 74.79% |
| Net Ordinary Income | -3,882.86 | -3,092.00 | -790.86 | 125.58% | 8,268.32 | -13,310.00 | 21,578.32 | -62.12% |
| Net Income | -3,882.86 | -3,092.00 | -790.86 | 125.58% | 8,268.32 | -13,310.00 | 21,578.32 | -62.12% |

| PREVIOUS YEAR COMPARISON | | | | | Apr '22 - | | | |
|--------------------------------|------------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | Feb 23 | Feb 22 | \$ Change | % Change | Feb 23 | Feb 22 | \$ Change | % Change |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 4-3000 · Ship Store Income | 1,063.65 | 3,239.37 | -2,175.72 | -67.17% | 182,137.62 | 202,162.80 | -20,025.18 | -9.91% |
| Total Income | 1,063.65 | 3,239.37 | -2,175.72 | -67.17% | 182,137.62 | 202,162.80 | -20,025.18 | -9.91% |
| Cost of Goods Sold | | | | | | | | |
| 5-3000 · Ship Store COGS | 790.80 | 2,361.35 | -1,570.55 | -66.51% | 122,123.50 | 148,892.35 | -26,768.85 | -17.98% |
| Total COGS | 790.80 | 2,361.35 | -1,570.55 | -66.51% | 122,123.50 | 148,892.35 | -26,768.85 | -17.98% |
| Gross Profit | 272.85 | 878.02 | -605.17 | -68.92% | 60,014.12 | 53,270.45 | 6,743.67 | 12.66% |
| Expense | | | | | | | | |
| 6-3000 · Ship Store Expenses | 4,155.71 | 738.08 | 3,417.63 | 463.04% | 51,745.80 | 44,356.38 | 7,389.42 | 16.66% |
| Total Expense | 4,155.71 | 738.08 | 3,417.63 | 463.04% | 51,745.80 | 44,356.38 | 7,389.42 | 16.66% |
| Net Ordinary Income | -3,882.86 | 139.94 | -4,022.80 | -2,874.66% | 8,268.32 | 8,914.07 | -645.75 | -7.24% |
| Net Income | -3,882.86 | 139.94 | -4,022.80 | -2,874.66% | 8,268.32 | 8,914.07 | -645.75 | -7.24% |

Washburn Marina General Expenses Budget vs. Actual February 2023

| ACTUAL V BUDGET | | | | | Apr '22 - Feb | | | |
|---|-------------------|-------------------|------------------|----------------|--------------------|--------------------|------------------|----------------|
| | Feb 23 | Budget | \$ Over Budget | % of Budget | 23 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | | | | | |
| Expense | | | | | | | | |
| 6-4000 · General Expenses | | | | | | | | |
| 6-4100 · Wages & Taxes | | | | | | | | |
| 6-4110 · Administration Wages | 10,418.44 | 10,579.00 | -160.56 | 98.48% | 121,068.09 | 120,241.00 | 827.09 | 100.69% |
| 6-4120 · Repair/Maintenance Wages | 2,052.00 | 2,459.00 | -407.00 | 83.45% | 33,813.33 | 32,156.00 | 1,657.33 | 105.15% |
| 6-4130 · FICA/Medicare | 1,041.99 | 1,037.00 | 4.99 | 100.48% | 12,347.99 | 12,333.00 | 14.99 | 100.12% |
| 6-4140 · Unemployment Compensation | 284.82 | 450.00 | -165.18 | 63.29% | 882.62 | 1,500.00 | -617.38 | 58.84% |
| 6-4150 · Workers Compensation | 2,372.75 | 384.00 | 1,988.75 | 617.9% | 7,026.19 | 4,290.00 | 2,736.19 | 163.78% |
| Total 6-4100 · Wages & Taxes | 16,170.00 | 14,909.00 | 1,261.00 | 108.46% | 175,138.22 | 170,520.00 | 4,618.22 | 102.71% |
| 6-4200 · Employee Benefits | | | | | | | | |
| 6-4210 · Holiday Pay | 0.00 | 0.00 | 0.00 | 0.0% | 2,160.00 | 1,548.00 | 612.00 | 139.54% |
| 6-4220 · Personal Time Compensation | 350.31 | 261.00 | 89.31 | 134.22% | 2,117.31 | 2,871.00 | -753.69 | 73.75% |
| 6-4230 · Health Insurance | 2,047.53 | 1,400.00 | 647.53 | 146.25% | 15,849.43 | 15,400.00 | 449.43 | 102.92% |
| 6-4240 · Retirement Plan | 385.82 | 407.00 | -21.18 | 94.8% | 4,370.72 | 4,454.00 | -83.28 | 98.13% |
| Total 6-4200 · Employee Benefits | 2,783.66 | 2,068.00 | 715.66 | 134.61% | 24,497.46 | 24,273.00 | 224.46 | 100.93% |
| 6-4300 · Advertising & Marketing | 57.09 | 265.00 | -207.91 | 21.54% | 10,271.88 | 10,120.00 | 151.88 | 101.5% |
| 6-4310 · Contract Services | 28.31 | 38.00 | -9.69 | 74.5% | 436.81 | 418.00 | 18.81 | 104.5% |
| 6-4320 · Donations | 0.00 | 0.00 | 0.00 | 0.0% | 1,595.33 | 1,400.00 | 195.33 | 113.95% |
| 6-4330 · Education & Training | 570.00 | 0.00 | 570.00 | 100.0% | 3,640.60 | 2,470.00 | 1,170.60 | 147.39% |
| 6-4340 · Equipmt/Furnish/Sm Tools/Maint | 0.00 | 0.00 | 0.00 | 0.0% | 405.66 | 225.00 | 180.66 | 180.29% |
| 6-4350 · Insurance | 1,958.67 | 1,805.00 | 153.67 | 108.51% | 19,885.68 | 19,855.00 | 30.68 | 100.16% |
| 6-4370 · License/Permit/Fee/Dues/Subscr | 303.71 | 350.00 | -46.29 | 86.77% | 3,549.25 | 3,225.00 | 324.25 | 110.05% |
| 6-4380 · Office Supplies/Postage | 108.52 | 175.00 | -66.48 | 62.01% | 1,863.43 | 1,925.00 | -61.57 | 96.8% |
| 6-4390 · Professional Services | 1,085.00 | 1,000.00 | 85.00 | 108.5% | 5,573.90 | 5,150.00 | 423.90 | 108.23% |
| 6-4400 · Service Charges | 717.27 | 1,000.00 | -282.73 | 71.73% | 21,302.68 | 18,950.00 | 2,352.68 | 112.42% |
| 6-4410 · Supplies | 17.59 | 100.00 | -82.41 | 17.59% | 544.66 | 1,100.00 | -555.34 | 49.52% |
| 6-4420 · Travel/Lodging/Miles | 286.68 | 0.00 | 286.68 | 100.0% | 1,232.76 | 2,000.00 | -767.24 | 61.64% |
| 6-4430 · Uniforms | 159.99 | 0.00 | 159.99 | 100.0% | 625.05 | 350.00 | 275.05 | 178.59% |
| 6-4440 · Utilities | 258.46 | 277.00 | -18.54 | 93.31% | 2,982.23 | 3,047.00 | -64.77 | 97.87% |
| 6-4450 · Misc Expenses | 210.48 | 100.00 | 110.48 | 210.48% | 1,587.08 | 1,100.00 | 487.08 | 144.28% |
| 6-4460 · Purchases Discount | -38.44 | -50.00 | 11.56 | 76.88% | -454.66 | -550.00 | 95.34 | 82.67% |
| Total 6-4000 · General Expenses | 24,676.99 | 22,037.00 | 2,639.99 | 111.98% | 274,678.02 | 265,578.00 | 9,100.02 | 103.43% |
| Total Expense | 24,676.99 | 22,037.00 | 2,639.99 | 111.98% | 274,678.02 | 265,578.00 | 9,100.02 | 103.43% |
| Net Ordinary Income | -24,676.99 | -22,037.00 | -2,639.99 | 111.98% | -274,678.02 | -265,578.00 | -9,100.02 | 103.43% |
| Net Income | -24,676.99 | -22,037.00 | -2,639.99 | 111.98% | -274,678.02 | -265,578.00 | -9,100.02 | 103.43% |

| | Feb 23 | Feb 22 | \$ Change | % Change | Apr '22 - Feb 23 | Apr '21 - Feb 22 | \$ Change | % Change |
|----------------------------------|------------|------------|-----------|----------|------------------|------------------|------------|----------|
| Ordinary Income/Expense | | | | | | | | |
| Expense | | | | | | | | |
| 6-4000 · General Expenses | 24,680.98 | 21,615.27 | 3,065.71 | 14.18% | 274,682.01 | 257,692.38 | 16,989.63 | 6.59% |
| Total Expense | 24,680.98 | 21,615.27 | 3,065.71 | 14.18% | 274,682.01 | 257,692.38 | 16,989.63 | 6.59% |
| Net Ordinary Income | -24,680.98 | -21,615.27 | -3,065.71 | -14.18% | -274,682.01 | -257,692.38 | -16,989.63 | -6.59% |
| Net Income | -24,680.98 | -21,615.27 | -3,065.71 | -14.18% | -274,682.01 | -257,692.38 | -16,989.63 | -6.59% |

12:14 PM
03/08/23
Accrual Basis

Washburn Marina Revenue - Draw Report February 2023

| | Feb 23 | Apr '22 - Feb 23 |
|---------------------------------------|------------|------------------|
| 9-1100 · Draws from City | -89,542.09 | -1,042,737.92 |
| 9-2100 · Revenues Paid to City | 99,692.23 | 1,445,788.44 |
| | 10,150.14 | 403,050.52 |
| Revenues Paid to City Detail | | |
| Operating Revenue | | 1,299,403.04 |
| Maintenance Fees-2022 | | 146,385.40 |
| Total | | 1,445,788.44 |

Maintenance Fees Paid in Full

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, Administrator ^{sjk}
Re: Commission Matters for April 5th Meeting
Date: March 29, 2023

Please note the following items:

G.1 – Public Works will be scheduling the water work as the thaw allows, the same for the electrical work.

G.2 – The permitting process has been infuriating, as there are DNR and Army Corps permits involved and part of the battle is just getting everyone to agree on what permits are needed. Processes are underway, but they are painfully slow. As a result, the City will miss the April meeting for the Wisconsin Waterways Commission funding meeting. The good news is that they only have a few leftover dollars anyway and the chances of being funded to the 50 percent level were small. Hopefully the permits will be in place for the June meeting, which will have a new fiscal year of funding to work with so the chances will be better. In addition, I will be working on the Boating Infrastructure Grant application which is due June 1.

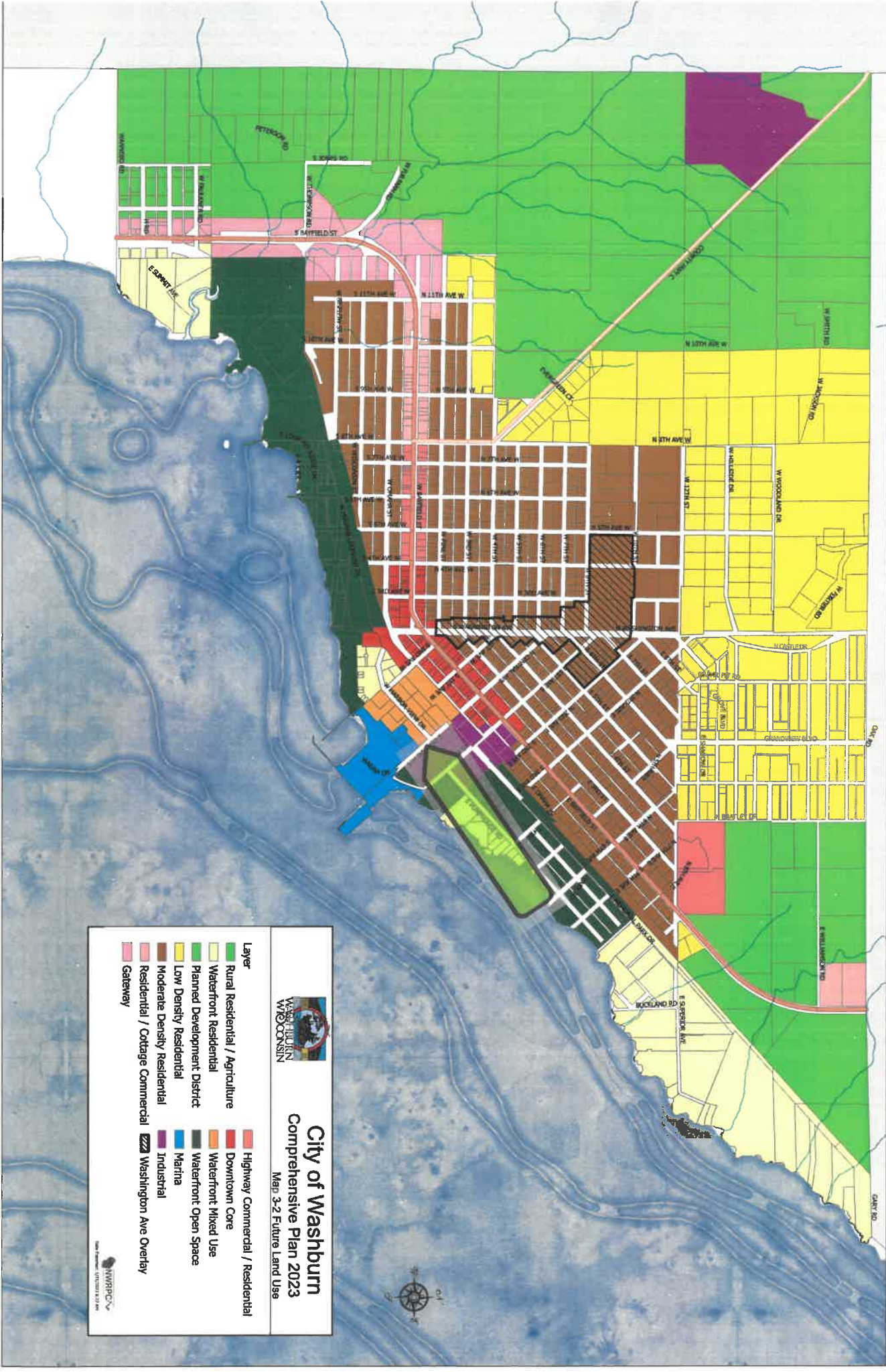
H. – Besides the Pier 4 issues, there also is the water line, parking lot, and other items that the Harbor Commission should consider. A listing is included. Carl will offer his parting thoughts.

I. -At the last meeting, there was discussion on the interest rate the Harbor Commission is receiving on its funds. After doing some checking, the interest rate was indeed low. This affects not only the Harbor Commission, but other City accounts as well. The Treasurer and I have set up a meeting with Bremer Bank on April 19th to discuss the interest rate issue. In the meantime, we have taken \$100,000 of the Harbor Commission fund balance and placed it in a 6-month CD at 3.75 percent interest. After our meeting with the Bremer, we may have a better idea where we are heading. After your discussion on projects, we should also have a decent idea as to how much money we may need to set aside, and for how long, if additional or longer-term CDs are the solution to the issue.

J. – This item will be discussed by the Council at its April 10th meeting. It was necessary as the Council approves any amendments to the Marina contract as well.

K. – The Council will be discussing at its April 10th meeting the Comprehensive Plan approval and the request of the Harbor Commission to have Lot 48 listed as Marina use on the Future Land Use Map. Making that change would be the first step in allowing the property immediately behind the existing boat storage buildings to be able to be used for an additional boat storage building. Without that adjustment, a boat storage building would not be allowed on the SW corner of Central Avenue and Harbor View Drive.

| | Priority | Estimated Cost |
|--|----------|----------------|
| Pier 2 Ramp Repair | 1 | \$3,000 |
| Potable Water Supply to Piers 1,2,3,& 4 Replacement | 1 | \$6,000 |
| Marine Travel Lift Spindle Bearing & Swivels Repair | 1 | \$8,000 |
| Float Replacement | 2 | |
| Pier 4 Repair and Upgrade | | \$150,000 |
| A. Existing Spud Repair/ Replacement | 1 | |
| B. Complete Electrical Upgrade at Main Distb. Panal | 2 | |
| C. Replumb Potable Water Supply W/Disconnect | 1 | |
| D. Dock Expansion adding two additional fingers | 3 | |
| E. Handicap Lift Chair | 3 | |
| Parking Lot Resurfacing (In Front of Ships Store/Orig. Parking | 3 | \$80,000 |
| Boat Ramp Parking Lot Expansion (Per Original Plan) | 4 | \$120,000 |





City of Washburn
Comprehensive Plan 2023
Map 3-2 Future Land Use

Layer

- Rural Residential / Agriculture
- Waterfront Residential
- Planned Development District
- Low Density Residential
- Moderate Density Residential
- Residential / Cottage Commercial
- Gateway
- Highway Commercial / Residential
- Downtown Core
- Waterfront Mixed Use
- Waterfront Open Space
- Marina
- Industrial
- Washington Ave Overlay



NWRPC
Northwestern Wisconsin Regional Planning Commission
1000 Wisconsin Ave
Eau Claire, WI 54601-1000
715.833.1222

