

**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	Caroline Nelson	Candace Kolenda
	VP: Nick Suminski	Matt Crowell	Rodger Reiswig
	Michael Wright	City Administrator	Marina Manager

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

**DATE:** Wednesday, September 21, 2022

**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/87821911141?pwd=cmpwRngwZmlWLOMrbG9JZFBRMFVWQT09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: **878 2191 1141** and using passcode **142596** as opposed to being present for the meeting. Limited seating will be available at the meeting and guests are asked to keep a six-foot distance from one another.

#### **Agenda**

- A. Call to Order – Roll Call
- B. Approval of Minutes of the August 17, 2022 Meeting
- C. Public Comments/Member Comments
- D. Treasurer's Report
  - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
  - 1. August Financial Reports
- G. Update on the Following Projects/Items
  - 1. Service Bay Heater
  - 2. Ship's Store Window
  - 3. Update on Travelift Tire Replacement/Travelift Repair Schedule
- H. Discussion & Action on Cost Estimates for Spud Replacement/Repair on Pier 4
- I. Discussion & Action on Purchase of Kasco Aerators from the City of Bayfield
- J. Discussion & Action on Water Line/Grinder Pump Repairs
- K. Discussion & Action on 2023 Harbor Commission Budget
- L. Report on Wisconsin Ports Association Meeting
- M. Adjourn

**August 17, 2022**

**HARBOR COMMISSION MEETING**

5:30 P.M.

WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

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

Commission Members Absent: None.

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

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

**Approval of Minutes of the July 20, 2022 Meeting** – Suminski moved, and Kolenda seconded, to approve and place on file the July 20, 2022 meeting minutes. Motion carried 7-0.

**Public/Member Comment** – None.

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

1. **Payment of Invoices** – None.

**Slip Transfers** – Slip #63 Giddings and Nelson/Nelson Trust- Reiswig moved, and Suminski seconded the approval of the slip transfer for slip #63 Giddings and Nelson/Nelson Trust. Motion carried 7-0.

**Marina Manager's Report:**

1. **July Financial Report** – Shrider commented that summer is going great, marina is full both for sale and rent. Guest dockage is down significantly. Service department is still exceptionally busy. Shrider reviewed the budget as provided.

**Update on the Following Projects/Items:**

1. **Service Bay Heater** – Began work on July 26, left after two days and 2/3 complete. Date of return is unknown.
2. **Water Leaks/Interior Grinder Pump** – Public Works director dug up water line to reveal multiple leaks and incorrect pipes. The section around the docks must be replaced. The proposal to bore in pex and isolation value at every pier and add pex and isolation value at Pier 4. Cost estimate is \$8,000. Bore 460 feet of pex piping. Broberg requested approval to move forward swiftly. Suminski moved and Kolenda seconded to proceed with replacing the line and authorize Kluver and Broberg to approve within reason. Motion carried 7-0. The primary pump is no longer functional. The secondary pump has required periodic manual operation. The pumps should work in tandem, but the system is not functioning properly. Pump cost estimate is \$6,000, with a total replacement cost of \$20,000. Work will need to occur when the marina building is closed, in November. Suminski moved and/Kolenda seconded to move forward with replacement of pump and necessary piping. Motion carried 7-0.
3. **Travelift Tire Replacement** – Tires were requested from Marine Travelift but are unavailable until the end of October at the soonest. Price will be held until they are available. Tire pressure has been adjusted based on rim requirements (150 psi).

**Discussion & Action on Cost Estimates for Spud Replacement/Repair on Pier 4** – AMI engineers made a design recommendation. Broberg requested an interim solution, a recommendation of six spuds was given at a quote of \$158,000. The cost of maintaining the current four spuds would be \$105,000 with three deicers at \$7,000 running over the winter. Suminski asked if DNR grant funding would be available. Shrider suggested renting deicers from Bayfield instead of purchasing. Four spuds could hypothetically still be replaced in 2022, though a bid process would take several weeks, the middle of November would be the earliest work could begin. Realistically, bubbling should be planned for this winter, with the entirety of the project to be completed in spring 2023. Consensus was reached to bubble through 2022-2023 winter, continue preparing the project with the engineering firm to get a full bid out for the repairs and expansion, and pursue grant funding for eligible aspects, with the expectation that repairs must occur in spring 2023 regardless of the expansion progress.

**Discussion on Request to Reimburse Time to Marina Management Related to Travelift Tire Issue** – Discussion occurred on Marina Manager’s request to reimburse 52.5 hours of marina staff time at the shop rate of \$110/hr versus at the hourly wage rates. Pressure of tires, installation methods, and use of nitrogen discussed. Shrider discussed extenuating circumstances and the status of additional project delays due to time spent on tire issues. Shrider stated that her contract places responsibility of cost on Harbor Commission. Shrider suggested negotiating a split difference of costs. Pumps is willing to retrieve the tires and provide a full refund of product costs but has not offered to reimburse labor costs. Shrider estimates ten percent of the 52.5 hours was overtime.

**Closed Session: Discussion on Request to Reimburse Time to Marina Management Related to Travelift Tire Issue** – Suminski moved and Wright seconded to go into closed session pursuant to Wisconsin State Statute 19.85 (1) (e) to consider negotiation of provisions related to an existing contract following which the Harbor Commission may reconvene in open session to take any action that may be necessary on the closed session items. Kluver to be present during closed session. Motion carried at 7:00 p.m. on a roll call vote of 7-0 of the members present.

Suminski moved and Kolenda seconded to offer Marina Management \$2,887.50 for their services to date for removing the and replacing the failed tires on the Travelift. Discussion. This will be a good-faith non-precedent setting offer. Pumps will be contacted to discuss the details of the future tire removal to better understand what will need needed for the last changeout. Motion carried 7-0.

**Adjourn** – Crowell moved, and Suminski seconded, to adjourn. Motion carried 7-0 at 7:43 p.m.

Respectfully Submitted,  
Arianna Austin  
Administrative Assistant

**Harbor Pass Book - 2022****12/31/2021 Balance Carried Forward****\$482,751.38**

17-Jan Chamber Dues	-85.00
31-Jan Deposit Slip #27 Transfer	100.00
31-Jan Interest	12.30
24-Feb Trust Fund Loan	-18,381.46
24-Feb January Payroll	-612.51
January Fringe	-49.02
Pomp's Tire	-18,950.72
Black Warrior Marine	-900.00
Wisconsin Commercial Ports	-250.00
28-Feb Interest	10.95
16-Mar Bremer Bank Loan	-42,597.46
Wi Harbor Towns Association	-250.00
Fringe Feb & March	-98.04
February Payroll	-1,319.28
29-Mar March Payroll	-654.18
31-Mar Slip Transfer #72	100.00
31-Mar Interest	10.72
8-Apr Deposit Dock Usage Pearl Beach	1,950.00
14-Apr April Fringe	-49.02
Nasi Construction	-10,182.65
Scandia Marine Products	-2,239.98
22-Apr Slip Fees	4,531.50
Annual Fee	150.00
Sales Tax	257.49
29-Apr Slip Fees	26,833.90
Annual Fee	1,150.00
Sales Tax	1,539.12
30-Apr Interest	9.77
6-May Slip Fees	30,040.40
Annual Fee	1,100.00
Sales Tax	1,712.77
9-May Slip Fees	15,375.30
Annual Fee	550.00
Sales Tax	875.91
10-May April Payroll	-654.18
Nasi Construction	-4,373.39
May Fringe	-49.02
18-May Slip Fees	22,392.50
Annual Fee	750.00
Sales Tax	1,272.85
23-May Slip Fees	9,163.70
Annual Fee	350.00
Sales Tax	523.28
31-May Interest	12.04
3-Jun Slip Fees	3,079.30
Annual Fee	100.00
Sales Tax	174.87
9-Jun Slip Fees	3,667.60
Annual Fee	150.00
Sales Tax	209.97
14-Jun Slip Fees	1,431.00
Annual Fee	50.00
Sales Tax	81.46
14-Jun A to Z Plumbing	-530.68
June fringe	-49.02
Ratliff Construction	-4,500.00
Ashland Lock & Key	-280.75

Pomp's Tire	-3,320.00
May Payroll	-715.08
16-Jun Slip Fees	5,432.50
Sales Tax	309.79
Annual Fee	200.00
17-Jun Marina Profit Share	147,357.50
21-Jun Sales Tax	-7,712.91
24-Jun Slip Fees	3,259.50
Sales Tax	184.78
Annual Fee	100.00
30-Jun Insurance Claim	2,185.00
Slip Fees	3,439.70
Sales Tax	194.68
Annual Fee	100.00
30-Jun Interest	35.50
1-Jul Slip Fees	2,459.20
Sales Tax	140.76
Annual Fee	100.00
12-Jul Slip Fees	3,164.10
Sales Tax	179.53
Annual Fee	100.00
15-Jul Slip Transfer #42	100.00
21-Jul Slip Fees	964.60
Sales Tax	55.80
Annual Fee	50.00
21-Jul Fringe July	-49.02
AMI Consulting	-10,228.75
July Payroll	-907.93
31-Jul Interest	83.40
8-Aug Slip Fee Transfer	100.00
18-Aug July Payroll	-1,099.04
August Fringe	-49.02
AMI Engineering	-3,425.00
31-Aug Interest	147.81
6-Sep Slip Fee transfers	300.00

**Balance as of 9/9/22**

**\$648,651.12**

**Marina Operating Account 2022**

<b>12/31/2021 Balance Carried Forward</b>	<b>271,043.20</b>
3-Jan Ck# 897 Washburn Marina	-15,201.00
7-Jan CK# 898 Washburn Marina	-15,201.00
14-Jan Deposit	75,720.08
14-Jan Ck# 899 Washburn Marina	-23,736.00
18-Jan Deposit	10,809.61
21-Jan Ck# 900 Washburn Marina	-18,064.80
28-Jan Deposit	23,562.17
31-Jan Deposit	4,572.96
31-Jan Interest	2.41
1-Feb Ck# 901 Washburn Marina	-14,115.00
4-Feb Ck# 902 Washburn Marina	-14,115.00
11-Feb Deposit	42,665.06
14-Feb Ck#903 Washburn Marina	-14,114.00
18-Feb Ck# 904 Washburn Marina	-14,114.00
Sales tax	-4,484.97
18-Feb Deposit	20,853.54
25-Feb Deposit	33,938.59
28-Feb Interest	2.44
1-Mar Ck# 905 Washburn Marina	-13,875.00
4-Mar Deposit	5,150.16
4-Mar Ck# 906 Washburn Marina	-13,873.00
10-Mar Deposit	53,018.57
11-Mar Ck# 907 Washburn Marina	-13,873.00
14-Mar Ck# 908 Washburn Marina	-5,000.00
16-Mar Deposit	14,904.03
17-Mar Ck# 909 Washburn Marina	-16,848.92
24-Mar Ck# 910 Washburn Marina	-13,873.00
25-Mar Deposit	13,561.94
31-Mar Deposit	12,775.27
31-Mar Interest	3.06
1-Apr Ck# 911 Washburn Marina	-16,013.00
7-Apr Ck# 912 Washburn Marina	-16,013.00
8-Apr Deposit	9,860.09
14-Apr Deposit	40,427.04
15-Apr Ck# 913 Washburn Marina	-23,013.00
12-Apr Deposit	23,098.66
22-Apr Ck# 914 Washburn Marina	-19,064.07
29-Apr Deposit	13,829.33
29-Apr Interest	3.04
1-May Ck# 915 Washburn Marina	-20,957.00
6-May Ck# 916 Washburn Marina	-20,957.00
6-May Deposit	13,949.74
10-May Deposit	75,154.02
11-May Ck# 917 Washburn Marina	-20,957.00
18-May Deposit	27,152.53
20-May Ck# 918 Washburn Marina	-20,957.00
Sales tax	-12,955.32

23-May	Deposit	22,845.47
23-May	Interest	3.51
1-Jun Ck# 919	Washburn Marina	-22,372.00
3-Jun	Deposit	17,200.53
9-Jun	Deposit	19,454.42
10-Jun Ck# 920	Washburn Marina	-22,372.00
14-Jun	Transfer slip fees to Harbor Commission	-1,562.46
16-Jun	Deposit	47,668.11
17-Jun Ck# 921	Marina Manegment profit share	-173,311.50
17-Jun Ck# 922	Washburn Marina	-22,372.00
	Washburn Marina - slip rental disbursements	-64,227.00
17-Jun Ck# 923	Harbor Commission profit share	-147,357.50
24-Jun Ck# 924	Washburn Marina	-26,728.00
24-Jun	Deposit	18,173.33
30-Jun	Deposit	14,424.56
30-Jun	Interest	2.42
1-Jul Ck# 925	Washburn Marina	-22,341.00
1-Jul	Deposit	13,240.35
8-Jul Ck# 926	Washburn Marina	-22,341.00
12-Jul	Deposit	28,750.69
14-Jul Ck# 927	Washburn Marina	-26,425.66
21-Jul	Deposit	38,021.28
22-Jul Ck# 928	Washburn Marina	-22,341.00
25-Jul	Deposit	20,942.69
31-Jul	Interest	0.54
1-Aug Ck# 929	Washburn Marina	-20,452.00
5-Aug Ck# 930	Washburn Marina	-20,452.00
5-Aug	Deposit	44,242.61
11-Aug Ck# 931	Washburn Marina	-20,452.00
18-Aug	Deposit	23,457.21
19-Aug Ck# 932	Washburn Marina	-20,452.00
22-Aug	Deposit	32,521.40
22-Aug Ck# 933	Washburn Marina	-24,930.08
31-Aug	Interest	4.88
6-Sep	Deposit	44,534.09
6-Sep Ck# 934	Washburn Marina	-19,099.00
9-Sep Ck# 935	Washburn Marina	-19,099.00

**Balance as of 9/9/2022**

**71,483.35**



P.O. Box 482  
Washburn, WI 54891

### COMPLETION OF SLIP ASSIGNMENT TRANSFER REPORT

Date of Closing: September 1<sup>st</sup>, 2022

Slip Description: Pier 1, Slip #12

Final Price: \$ 13,000

Terms:

Maintenance Fees Due by Buyer: \$ Paid in full

Slip Rental Proceeds Due to Buyer: N/A

Registration Fees Paid by: Buyer

Seller: John C. & Pamela Smylie

Buyer: Timothy P. Luell & Debra Jo Lehua Goldschmidt-Luell

Transfer Processed by: Washburn Marina

Copy of Recorded Transfer Provided to City on: September 2<sup>nd</sup>, 2022

Greetings Washburn Harbor Commission:

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

Sincerely,

*Kate P. Johnson*

Kate Johnson  
Administrative Manager



Impact Protective Coatings

N3475 Oriole Drive  
Medford, WI 54451


# Estimate

Date	Estimate #
9/19/2021	15525

Name / Address
Washburn Marina 1 Marina Drive Washburn, WI 54891

Project

Description	Qty	Cost	Total
Fill holes with pea gravel. install 1/4" stainless steel diamond plate over filled holes and anchor with concrete anchors.		2,650.00	2,650.00
<b>Total</b>			\$2,650.00

  
09/06/22  
210-00-53540-392-000

Customer Signature \_\_\_\_\_



# L&M Charge

009 - Ashland

<u>PROD ID</u>	<u>QTY</u>	<u>UM</u>	<u>PRICE</u>	<u>TOTAL</u>
4OZ ALL PURPOSE PIPE CLEANER				
15670028	2 EA		4.69	9.38 e
8OZ NSF PURPLE PRIMER				
15670021	1 EA		5.39	5.39 e
8OZ HEAVY DUTY PVC CEMENT				
15670039	2 EA		10.59	21.18 e
TEE 3" PVC HUBXHUBXHUB				
3220169	2 EA		6.59	13.18 e
ADAPTER 3" PVC HUBXMIP				
3220151	2 EA		3.59	7.18 e
COUPLING 3" PVC HUBXHUB				
3220136	4 EA		2.79	11.16 e
UNION PVC 1-1/2"				
3220131	2 EA		9.99	19.98 e
UNION PVC 2"				
3220132	2 EA		13.99	27.98 e
COUPLING 2" PVC HUBXHUB				
3220134	4 EA		.89	3.56 e
BUSHING PVC 3" X 2" SPIGXHUB				
3220143	2 EA		3.99	7.98 e
COUPLING 1-1/2" PVC HUBXHUB				
3220133	4 EA		.70	2.80 e
PIPE 3"X10' CELLRCORE PVC SCH40				
73350006	2 EA		27.39	54.78 e
PIPE 2"X10' CELLRCORE PVC SCH40				
73350009	2 EA		17.39	34.78 e
PIPE 1-1/2"X10' CELLRCORE PVC SCH40				
73350005	1 EA		12.89	12.89 e
SUBTOTAL			232.22	
Tax			.00	
TOTAL			232.22	
L&M Charge Account			232.22	

*SCOTT*

*HARBOR WATER SERVICE*

*[Signature]*  
*090922*

*210-00-53540-392*

**Washburn Hardware, LLC**  
 110 West Bayfield St.  
 P.O. Box 368  
 Washburn, WI 54891  
 715-373-5401 Fax: 715-373-0992  
 www.washburnhardware.com

# STATEMENT

**Statement Date: 08/31/2022**

**Terms: DUE 10TH OF EACH MONTH**

Account #: 373-6161h

**City of Washburn Harbor Comm.**  
 P.O. Box 638  
 Washburn, WI 54891

Date	Trans Num	PO	Due Date	Amount	Adjustments	Applied	Inv Balance
08/16/2022	A489845		09/10/2022	\$23.98	\$0.00	\$0.00	\$23.98
08/16/2022	A489852		09/10/2022	\$32.44	\$0.00	\$0.00	\$32.44
08/16/2022	A489858		09/10/2022	\$3.98	\$0.00	\$0.00	\$3.98
<b>Totals:</b>				<b>\$60.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.40</b>

**Aging Report by Due Date**

<b>PAST DUE:</b>	<b>\$0.00</b>
Current:	\$60.40
1 to 30 Days:	\$0.00
31 to 60 Days:	\$0.00
61 to 90 Days:	\$0.00
Over 90 Days:	\$0.00


**Account Summary**

Pending Payments:	\$0.00
Repair Balance Due:	\$0.00
Layaway Balance Due:	\$0.00
Last Payment: 04/16/2021 for \$7.47	

**Total Invoices Due:**

**\$60.40**

**FALL IS ON IT'S WAY - ALONG WITH 2, \$500 SHOPPING SPREES !!**

  
 09/08/22  
 210-0053540342-000

WASHBURN HARDWARE & Sport  
110 W. Bayfield St. - P.O. Box 368  
Washburn, WI 54891  
715-373-5401 washburnhardware.com

Transaction#: A489845  
Date: 08/16/2022 Time: 12:34:09 PM

Due Date: 09/10/2022

\*\*\* SALE \*\*\*

Bill To:  
Customer # 373-6161h  
City of Washburn Harbor Comm.  
P.O. Box 638  
Washburn, WI 54891  
373-6161

Best Rewards # LC0012486540

3\* PVC-DWV REFR COUPLING-435007  
2.00 EACH @ \$11.99 N \$23.98  
611942033393

Subtotal: \$23.98  
TAX EXEMPT  
TOTAL: \$23.98

INVOICE: \$23.98  
CHANGE: \$0.00

A Minimum Finance Charge of  
\$1.00 or 1.89% per month  
applies to all past due balances



(X) \_\_\_\_\_  
Authorized Signature

YOUR LOCAL HARDWARE & BIKE SHOP!  
www.washburnhardware.com  
www.specialized.com

WASHBURN HARDWARE & Sport  
110 W. Bayfield St. - P.O. Box 368  
Washburn, WI 54891  
715-373-5401 washburnhardware.com

Transaction#: A489852  
Date: 08/16/2022 Time: 01:11:53 PM

Due Date: 09/10/2022

\*\*\* SALE \*\*\*

Bill To:  
Customer # 373-6161h  
City of Washburn Harbor Comm.  
P.O. Box 638  
Washburn, WI 54891  
373-6161

Best Rewards # LC0012486540

3\*X2\* DWV RED BUSHING - 442649  
2.00 EACH @ \$6.49 N \$12.98  
611942032655

2X1-1/2 PVC SPXS BUSHING-427853  
2.00 EACH @ \$3.99 N \$7.98  
611942038213

WHT 1-1/2" SXS PVC UNION-463572  
1.00 EACH @ \$7.49 N \$7.49

2\* PVC-DWV SANITARY TEE - 416366  
1.00 EACH @ \$3.99 N \$3.99  
611942034642

Subtotal: \$32.44  
TAX EXEMPT  
TOTAL: \$32.44

INVOICE: \$32.44  
CHANGE: \$0.00

A Minimum Finance Charge of  
\$1.00 or 1.89% per month  
applies to all past due balances



(X) \_\_\_\_\_  
Authorized Signature

YOUR LOCAL HARDWARE & BIKE SHOP!  
www.washburnhardware.com  
www.specialized.com

WASHBURN HARDWARE & Sport  
110 W. Bayfield St. - P.O. Box 368  
Washburn, WI 54891  
715-373-5401 washburnhardware.com

Transaction#: A489858  
Date: 08/16/2022 Time: 01:43:16 PM

Due Date: 09/10/2022

\*\*\* SALE \*\*\*

Bill To:  
Customer # 373-6161h  
City of Washburn Harbor Comm.  
P.O. Box 638  
Washburn, WI 54891  
373-6161

Best Rewards # LC0012486540

1-1/2"90D DWV SANI ELBOW-416437  
1.00 EACH @ \$1.99 N \$1.99  
611942033553

1-1/2"45D DWV SANI ELBOW-435686  
1.00 EACH @ \$1.99 N \$1.99  
611942034017

Subtotal: \$3.98  
TAX EXEMPT  
TOTAL: \$3.98

INVOICE: \$3.98  
CHANGE: \$0.00

A Minimum Finance Charge of  
\$1.00 or 1.89% per month  
applies to all past due balances



(X) \_\_\_\_\_  
Authorized Signature

YOUR LOCAL HARDWARE & BIKE SHOP!  
www.washburnhardware.com  
www.specialized.com



**Consulting Engineers P.A.**

91 Main Street  
 Superior, WI 54880  
 715-718-2193 ext: 16

*OK*  
*[Signature]*  
 08/19/22

210-00-53540-810-00

City of Washburn  
 119 Washington Avenue  
 PO Box 638  
 Washburn, WI 54891

Invoice number 9513  
 Date 08/18/2022

Project **221014 Washburn Marina Dock Improvements**

Time & Materials Not to Exceed \$19,710.00

**Invoice Summary**

Description	Prior Billed	Total Billed	Current Billed
Scope Development	425.00	425.00	0.00
Site Visit			
Mobilization & Demobilization	675.00	675.00	0.00
Inspection	502.50	502.50	0.00
Travel Expenses / Per Diem / Hotel	105.00	105.00	0.00
Post-Proecessing Field Information	450.00	450.00	0.00
Subtotal	1,732.50	1,732.50	0.00
<b>Office Work</b>			
Coordination	217.50	348.75	131.25
Meetings	552.50	552.50	0.00
Engineering	8,820.00	10,137.50	1,317.50
Drafting	0.00	750.00	750.00
Review	1,906.25	2,750.00	843.75
Specifications	0.00	0.00	0.00
Cost Estimate	0.00	0.00	0.00
Subtotal	11,496.25	14,538.75	3,042.50
Total	13,653.75	16,696.25	3,042.50

**Office Work**

**Coordination**

	Units	Rate	Billed Amount
Engineer III			
Chase A. Dewhirst	0.75	175.00	131.25

**Drafting**

	Units	Rate	Billed Amount
Technician III			
Seth A. Johnson	6.00	125.00	750.00

**Office Work**

**Drafting**

**Engineering**

	Units	Rate	Billed Amount
Principal Engineer			
Craig A. Jouppi	0.50	235.00	117.50
Technician I			
Eric S. Gibson	20.00	60.00	1,200.00
			Phase subtotal
			1,317.50

**Review**

	Units	Rate	Billed Amount
Engineer II			
Kristina K. Mehrman	6.75	125.00	843.75
			Office Work subtotal
			3,042.50

Invoice total **3,042.50**

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
9513	08/18/2022	3,042.50	3,042.50				
	Total	3,042.50	3,042.50	0.00	0.00	0.00	0.00

*Terms: Net 30*

*A monthly 1.5% late payment fee (18% annual) is added to past due balances*



1 Marina Drive, PO Box 482  
Washburn, WI 54891

# Service Invoice

Date	Invoice #
9/12/2022	6087.24

<b>Bill To</b>
City of Washburn Harbor Comm Scott Kluver PO Box 638 Washburn, WI 54891

<b>Contact Washburn Marina</b>
Telephone: 715-373-5050 Fax: 715-373-5117 Website: www.washburnmarina.com Email: boat@washburnmarina.com

**This invoice is for labor and materials used on the above completed work order. Additional materials may be invoiced separately. Payment of this invoice indicates satisfaction of work completed.**

Boat Name	Work Order # and Description	
Pier 3 Floats		
Item Code	Description	Amount
MEC	Labor to move and reinstall Travelift Tires for Poms Tire, spring 2022.  <i>[Handwritten Signature]</i> <i>09/22</i> <i>210-00-53540-342-000</i>	2,887.50
<p><b>Thank you for choosing Washburn Marina for all your boating needs.</b></p> <p><small>Credit Terms: In the event that payment in full is not made prior to month end of the invoice date, pursuant to the provisions of the Wisconsin Consumer Credit Act, Washburn Marina shall treat this transaction as an open-end consumer credit transaction. A finance charge of 1.5% per month (18% per year) will be assessed on any balance over 30 days old. No annual fee will be imposed by Washburn Marina for this open-end credit account.</small></p>		<b>Subtotal</b> \$2,887.50
		Sales Tax (0.0%) \$0.00
		<b>Total</b> \$2,887.50
		Payments/Credits \$0.00
		<b>Balance Due</b> \$2,887.50

**Washburn Marina**  
**Balance Sheet**  
As of August 31, 2022

	Aug 31, 22		
<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
<b>Checking/Savings</b>		<b>Current Liabilities</b>	
<b>1-1100 · Cash</b>		<b>Accounts Payable</b>	
1-1110 · Checking	12,400.92	2-1100 · Accounts Payable	26,730.86
1-1120 · Petty Cash	482.68	<b>Total Accounts Payable</b>	26,730.86
<b>Total 1-1100 · Cash</b>	12,883.60	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	12,883.60	2-1110 · Credit Card Payable	8,196.96
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	8,196.96
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	59,865.33	<b>2-1300 · Payroll Liabilities</b>	
<b>Total 1-1200 · Accounts Receivable</b>	59,865.33	2-1310 · Employee Health Benefits	275.76
<b>Total Accounts Receivable</b>	59,865.33	2-1320 · Unemployment Comp Tax	278.03
<b>Other Current Assets</b>		2-1330 · State Withholding	1,695.90
1-1300 · Ship Store Inventory		2-1340 · Federal/FICA Withholding	3,574.21
1-1311 · Clothing	1,156.10	2-1300 · Payroll Liabilities - Other	9.00
1-1312 · Consumables	153.71	<b>Total 2-1300 · Payroll Liabilities</b>	5,832.90
1-1313 · Marine Supplies	77,009.95	<b>2-1400 · Tax Liabilities</b>	
1-1314 · Personal Items	3,870.12	2-1410 · Sales Tax Payable	4,432.30
1-1316 · Diesel Fuel	10,153.44	<b>Total 2-1400 · Tax Liabilities</b>	4,432.30
1-1317 · Gasoline	6,610.53	<b>2-1500 · Other Liabilities</b>	
1-1319 · Slow Moving Contra	935.22	2-1520 · Deferred Unearned Revenue	
<b>Total 1-1300 · Ship Store Inventory</b>	99,889.07	2-1521 · Slip Rent and Sales	5,195.54
1-1340 · Prepaid Expenses	9,421.06	2-1522 · Gift Certificates Outstanding	342.88
12000 · Undeposited Funds	28,535.33	2-1523 · Haul Out, Storage, Launch	9,408.10
<b>Total Other Current Assets</b>	137,845.46	<b>Total 2-1520 · Deferred Unearned Revenue</b>	14,946.52
<b>Total Current Assets</b>	210,594.39	<b>2-1530 · Refundable Deposits</b>	4,045.30
<b>Fixed Assets</b>		<b>Total 2-1500 · Other Liabilities</b>	18,991.82
1-2100 · Furniture, Fixtures, Equipment	1,528.47	<b>Total Other Current Liabilities</b>	29,257.02
<b>Total Fixed Assets</b>	1,528.47	<b>Total Current Liabilities</b>	64,184.84
<b>TOTAL ASSETS</b>	212,122.86	<b>Total Liabilities</b>	64,184.84
		<b>Equity</b>	
		3-3000 · Retained Earnings	-19,319.96
		Net Income	167,257.98
		<b>Total Equity</b>	147,938.02
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	212,122.86



**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**August 2022**

BUDGET V ACTUAL					Apr - Aug			
	Aug 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	9,044.83	6,500.00	2,544.83	139.15%	168,192.48	148,000.00	20,192.48	113.64%
4-2000 · Service Dept Income	56,736.67	66,981.00	-10,244.33	84.71%	317,289.93	301,185.00	16,104.93	105.35%
4-3000 · Ship Store Income	23,369.91	28,400.00	-5,030.09	82.29%	110,338.42	132,330.00	-21,991.58	83.38%
<b>Total Income</b>	89,151.41	101,881.00	-12,729.59	87.51%	595,820.83	581,515.00	14,305.83	102.46%
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,436.63	20,724.00	3,712.63	117.92%	98,298.68	84,429.00	13,869.68	116.43%
5-3000 · Ship Store COGS	17,288.27	20,360.00	-3,071.73	84.91%	72,328.59	91,780.00	-19,451.41	78.81%
<b>Total COGS</b>	41,724.90	41,084.00	640.90	101.56%	170,627.27	176,209.00	-5,581.73	96.83%
<b>Gross Profit</b>	47,426.51	60,797.00	-13,370.49	78.01%	425,193.56	405,306.00	19,887.56	104.91%
<b>Expense</b>								
6-1000 · Facility Expenses	4,676.89	5,900.00	-1,223.11	79.27%	22,804.27	26,650.00	-3,845.73	85.57%
6-2000 · Service Dept Expenses	10,291.40	13,838.00	-3,546.60	74.37%	53,261.85	61,778.00	-8,516.15	86.22%
6-3000 · Ship Store Expenses	9,510.14	10,082.00	-571.86	94.33%	29,079.33	38,269.00	-9,189.67	75.99%
6-4000 · General Expenses	32,230.82	31,359.00	871.82	102.78%	131,648.99	126,095.00	5,553.99	104.41%
<b>Total Expense</b>	56,709.25	61,179.00	-4,469.75	92.69%	236,794.44	252,792.00	-15,997.56	93.67%
<b>Net Ordinary Income</b>	-9,282.74	-382.00	-8,900.74	2,430.04%	188,399.12	152,514.00	35,885.12	123.53%
<b>Net Income</b>	-9,282.74	-382.00	-8,900.74	2,430.04%	188,399.12	152,514.00	35,885.12	123.53%
<b>PREVIOUS YEAR COMPARISON</b>	<b>Aug 22</b>	<b>Aug 21</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr - Aug 22</b>	<b>Apr - Aug 21</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	9,044.83	6,351.30	2,693.53	42.41%	168,192.48	172,247.94	-4,055.46	-2.35%
4-2000 · Service Dept Income	56,736.67	67,528.36	-10,791.69	-15.98%	317,289.93	319,460.31	-2,170.38	-0.68%
4-3000 · Ship Store Income	23,369.91	23,827.04	-457.13	-1.92%	110,338.42	138,192.08	-27,853.66	-20.16%
<b>Total Income</b>	89,151.41	97,706.70	-8,555.29	-8.76%	595,820.83	629,900.33	-34,079.50	-5.41%
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,436.63	36,944.72	-12,508.09	-33.86%	98,298.68	117,414.41	-19,115.73	-16.28%
5-3000 · Ship Store COGS	17,288.27	16,823.60	464.67	2.76%	72,328.59	98,615.95	-26,287.36	-26.66%
<b>Total COGS</b>	41,724.90	53,768.32	-12,043.42	-22.4%	170,627.27	216,030.36	-45,403.09	-21.02%
<b>Gross Profit</b>	47,426.51	43,938.38	3,488.13	7.94%	425,193.56	413,869.97	11,323.59	2.74%
<b>Expense</b>								
6-1000 · Facility Expenses	4,676.89	4,229.52	447.37	10.58%	22,804.27	21,687.22	1,117.05	5.15%
6-2000 · Service Dept Expenses	10,291.40	5,546.09	4,745.31	85.56%	53,261.85	31,487.97	21,773.88	69.15%
6-3000 · Ship Store Expenses	9,510.14	5,497.71	4,012.43	72.98%	29,079.33	28,179.81	899.52	3.19%
6-4000 · General Expenses	32,230.82	22,708.62	9,522.20	41.93%	131,648.99	117,621.99	14,027.00	11.93%
<b>Total Expense</b>	56,709.25	37,981.94	18,727.31	49.31%	236,794.44	198,976.99	37,817.45	19.01%
<b>Net Ordinary Income</b>	-9,282.74	5,956.44	-15,239.18	-255.84%	188,399.12	214,892.98	-26,493.86	-12.33%
<b>Net Income</b>	-9,282.74	5,956.44	-15,239.18	-255.84%	188,399.12	214,892.98	-26,493.86	-12.33%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**August 2022**

BUDGET V ACTUAL	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income								
4-1100 · In-Season	6,088.25	6,000.00	88.25	101.47%	148,535.89	143,500.00	5,035.89	103.51%
4-1200 · Off-Season	2,700.00	0.00	2,700.00	100.0%	16,563.00	2,000.00	14,563.00	828.15%
4-1400 · Misc Services	256.58	500.00	-243.42	51.32%	3,093.59	2,500.00	593.59	123.74%
<b>Total 4-1000 · Facility Income</b>	<b>9,044.83</b>	<b>6,500.00</b>	<b>2,544.83</b>	<b>139.15%</b>	<b>168,192.48</b>	<b>148,000.00</b>	<b>20,192.48</b>	<b>113.64%</b>
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	20,277.08	11,266.00	9,011.08	179.99%	41,979.58	42,361.00	-381.42	99.1%
4-2112 · Fiberglass-Woodwork	2,062.50	16,899.00	-14,836.50	12.21%	53,950.75	57,137.00	-3,186.25	94.42%
4-2113 · Mechanical	10,677.50	18,026.00	-7,348.50	59.23%	72,862.50	65,936.00	6,926.50	110.51%
4-2114 · Rigging	6,077.50	2,253.00	3,824.50	269.75%	21,972.50	10,906.00	11,066.50	201.47%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	3,211.50	6,625.00	-3,413.50	48.48%	62,234.98	68,120.00	-5,885.02	91.36%
4-2122 · Other Unit Billed	1,680.00	1,262.00	418.00	133.12%	8,074.00	12,975.00	-4,901.00	62.23%
<b>Total 4-2120 · Unit Billed Services</b>	<b>4,891.50</b>	<b>7,887.00</b>	<b>-2,995.50</b>	<b>62.02%</b>	<b>70,308.98</b>	<b>81,095.00</b>	<b>-10,786.02</b>	<b>86.7%</b>
<b>Total 4-2100 · Labor</b>	<b>43,986.08</b>	<b>56,331.00</b>	<b>-12,344.92</b>	<b>78.09%</b>	<b>261,074.31</b>	<b>257,435.00</b>	<b>3,639.31</b>	<b>101.41%</b>
4-2200 · Materials	12,273.99	10,000.00	2,273.99	122.74%	48,004.61	40,000.00	8,004.61	120.01%
4-2300 · Contract Services	0.00	0.00	0.00	0.0%	4,675.00	1,000.00	3,675.00	467.5%
4-2400 · Misc Charges	476.60	750.00	-273.40	63.55%	3,536.01	3,250.00	286.01	108.8%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-500.00	500.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>56,736.67</b>	<b>66,981.00</b>	<b>-10,244.33</b>	<b>84.71%</b>	<b>317,289.93</b>	<b>301,185.00</b>	<b>16,104.93</b>	<b>105.35%</b>
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	805.58	500.00	305.58	161.12%	2,357.52	2,000.00	357.52	117.88%
4-3120 · Consumables	401.65	400.00	1.65	100.41%	1,206.30	1,200.00	6.30	100.53%
4-3130 · Marine Supplies	7,398.55	10,000.00	-2,601.45	73.99%	43,531.87	62,000.00	-18,468.13	70.21%
4-3140 · Personal Items	1,079.52	1,000.00	79.52	107.95%	3,958.75	3,000.00	958.75	131.96%
4-3150 · Special Orders	3,545.45	4,000.00	-454.55	88.64%	13,830.21	21,000.00	-7,169.79	65.86%
<b>Total 4-3100 · Store Sales</b>	<b>13,230.75</b>	<b>15,900.00</b>	<b>-2,669.25</b>	<b>83.21%</b>	<b>64,884.65</b>	<b>89,200.00</b>	<b>-24,315.35</b>	<b>72.74%</b>
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	621.23	2,000.00	-1,378.77	31.06%	8,580.02	8,500.00	80.02	100.94%
4-3220 · Gasoline	9,167.17	10,000.00	-832.83	91.67%	35,830.92	33,500.00	2,330.92	106.96%
4-3230 · Pump Out	350.76	500.00	-149.24	70.15%	1,042.83	1,130.00	-87.17	92.29%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>10,139.16</b>	<b>12,500.00</b>	<b>-2,360.84</b>	<b>81.11%</b>	<b>45,453.77</b>	<b>43,130.00</b>	<b>2,323.77</b>	<b>105.39%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>23,369.91</b>	<b>28,400.00</b>	<b>-5,030.09</b>	<b>82.29%</b>	<b>110,338.42</b>	<b>132,330.00</b>	<b>-21,991.58</b>	<b>83.38%</b>
<b>Total Income</b>	<b>89,151.41</b>	<b>101,881.00</b>	<b>-12,729.59</b>	<b>87.51%</b>	<b>595,820.83</b>	<b>581,515.00</b>	<b>14,305.83</b>	<b>102.46%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	9,181.73	1,921.00	7,260.73	477.97%	13,482.91	7,774.00	5,708.91	173.44%

## Washburn Marina Washburn Marina Budget vs. Actual August 2022

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
5-2112 · Fiberglass-Woodworking	414.07	5,215.00	-4,800.93	7.94%	15,575.06	21,101.00	-5,525.94	73.81%
5-2113 · Mechanical	2,986.72	2,745.00	241.72	108.81%	14,318.66	11,106.00	3,212.66	128.93%
5-2114 · Rigging	1,596.98	549.00	1,047.98	290.89%	3,947.08	2,221.00	1,726.08	177.72%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>14,179.50</b>	<b>10,430.00</b>	<b>3,749.50</b>	<b>135.95%</b>	<b>47,323.71</b>	<b>42,202.00</b>	<b>5,121.71</b>	<b>112.14%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	808.31	2,767.00	-1,958.69	29.21%	13,911.19	11,194.00	2,717.19	124.27%
5-2122 · Other	200.05	527.00	-326.95	37.96%	570.19	2,133.00	-1,562.81	26.73%
<b>Total 5-2120 · Unit Billed Services</b>	<b>1,008.36</b>	<b>3,294.00</b>	<b>-2,285.64</b>	<b>30.61%</b>	<b>14,481.38</b>	<b>13,327.00</b>	<b>1,154.38</b>	<b>108.66%</b>
<b>Total 5-2100 · Labor</b>	<b>15,187.86</b>	<b>13,724.00</b>	<b>1,463.86</b>	<b>110.67%</b>	<b>61,805.09</b>	<b>55,529.00</b>	<b>6,276.09</b>	<b>111.3%</b>
5-2200 · Subcontract Services	0.00	0.00	0.00	0.0%	2,050.00	900.00	1,150.00	227.78%
5-2300 · Materials	9,248.77	7,000.00	2,248.77	132.13%	34,443.59	28,000.00	6,443.59	123.01%
<b>Total 5-2000 · Service Dept COGS</b>	<b>24,436.63</b>	<b>20,724.00</b>	<b>3,712.63</b>	<b>117.92%</b>	<b>98,298.68</b>	<b>84,429.00</b>	<b>13,869.68</b>	<b>116.43%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	403.62	400.00	3.62	100.91%	1,373.84	1,600.00	-226.16	85.87%
5-3120 · Consumables	274.63	300.00	-25.37	91.54%	824.22	900.00	-75.78	91.58%
5-3130 · Marine Supplies	4,520.00	6,500.00	-1,980.00	69.54%	21,281.27	40,300.00	-19,018.73	52.81%
5-3140 · Personal Items	654.02	760.00	-105.98	86.06%	2,717.62	2,280.00	437.62	119.19%
5-3150 · Special Orders	3,160.96	2,800.00	360.96	112.89%	10,963.29	14,700.00	-3,736.71	74.58%
<b>Total 5-3100 · Store Sales</b>	<b>9,013.23</b>	<b>10,760.00</b>	<b>-1,746.77</b>	<b>83.77%</b>	<b>37,160.24</b>	<b>59,780.00</b>	<b>-22,619.76</b>	<b>62.16%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	654.33	1,600.00	-945.67	40.9%	7,075.34	5,200.00	1,875.34	136.06%
5-3220 · Gasoline	7,620.71	8,000.00	-379.29	95.26%	28,093.01	26,800.00	1,293.01	104.83%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>8,275.04</b>	<b>9,600.00</b>	<b>-1,324.96</b>	<b>86.2%</b>	<b>35,168.35</b>	<b>32,000.00</b>	<b>3,168.35</b>	<b>109.9%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>17,288.27</b>	<b>20,360.00</b>	<b>-3,071.73</b>	<b>84.91%</b>	<b>72,328.59</b>	<b>91,780.00</b>	<b>-19,451.41</b>	<b>78.81%</b>
<b>Total COGS</b>	<b>41,724.90</b>	<b>41,084.00</b>	<b>640.90</b>	<b>101.56%</b>	<b>170,627.27</b>	<b>176,209.00</b>	<b>-5,581.73</b>	<b>96.83%</b>
<b>Gross Profit</b>	<b>47,426.51</b>	<b>60,797.00</b>	<b>-13,370.49</b>	<b>78.01%</b>	<b>425,193.56</b>	<b>405,306.00</b>	<b>19,887.56</b>	<b>104.91%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	1,386.84	1,500.00	-113.16	92.46%	5,284.10	6,000.00	-715.90	88.07%
6-1120 · Buildings/Grounds	1,155.07	2,000.00	-844.93	57.75%	6,991.95	9,000.00	-2,008.05	77.69%
<b>Total 6-1100 · Utilities</b>	<b>2,541.91</b>	<b>3,500.00</b>	<b>-958.09</b>	<b>72.63%</b>	<b>12,276.05</b>	<b>15,000.00</b>	<b>-2,723.95</b>	<b>81.84%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	-29.92	600.00	-629.92	-4.99%	2,240.98	2,650.00	-409.02	84.57%
6-1220 · Buildings/Grounds	2,164.90	1,300.00	864.90	166.53%	8,287.24	6,500.00	1,787.24	127.5%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,134.98</b>	<b>1,900.00</b>	<b>234.98</b>	<b>112.37%</b>	<b>10,528.22</b>	<b>9,150.00</b>	<b>1,378.22</b>	<b>115.06%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>4,676.89</b>	<b>5,900.00</b>	<b>-1,223.11</b>	<b>79.27%</b>	<b>22,804.27</b>	<b>26,650.00</b>	<b>-3,845.73</b>	<b>85.57%</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 August 2022

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
6-2111 · Administrative	4,082.03	5,149.00	-1,066.97	79.28%	15,570.24	17,502.00	-1,931.76	88.96%
6-2112 · Warranty/Credit	446.82	736.00	-289.18	60.71%	3,778.15	2,501.00	1,277.15	151.07%
6-2113 · General Maintenance	488.75	1,471.00	-982.25	33.23%	1,957.00	5,000.00	-3,043.00	39.14%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>5,017.60</b>	<b>7,356.00</b>	<b>-2,338.40</b>	<b>68.21%</b>	<b>21,305.39</b>	<b>25,003.00</b>	<b>-3,697.61</b>	<b>85.21%</b>
6-2120 · FICA/Medicare	1,691.90	1,647.00	44.90	102.73%	6,907.44	6,975.00	-67.56	99.03%
6-2130 · Unemployment Compensation	79.28	50.00	29.28	158.56%	550.52	810.00	-259.48	67.97%
6-2140 · Workers Compensation	417.03	734.00	-316.97	56.82%	2,296.13	3,670.00	-1,373.87	62.57%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>7,205.81</b>	<b>9,787.00</b>	<b>-2,581.19</b>	<b>73.63%</b>	<b>31,059.48</b>	<b>36,458.00</b>	<b>-5,398.52</b>	<b>85.19%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,508.00	1,694.00	-186.00	89.02%
6-2220 · Personal Time Compensation	2,102.33	688.00	1,414.33	305.57%	6,689.97	4,340.00	2,349.97	154.15%
6-2230 · Health Insurance	4.70	1,050.00	-1,045.30	0.45%	4,396.60	6,825.00	-2,428.40	64.42%
6-2240 · Retirement Plan	317.77	646.00	-328.23	49.19%	1,594.16	2,736.00	-1,141.84	58.27%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,424.80</b>	<b>2,384.00</b>	<b>40.80</b>	<b>101.71%</b>	<b>14,188.73</b>	<b>15,595.00</b>	<b>-1,406.27</b>	<b>90.98%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	833.35	835.00	-1.65	99.8%
6-2320 · Equipment Maintenance	180.82	525.00	-344.18	34.44%	532.66	2,815.00	-2,282.34	18.92%
6-2330 · Freight & Shipping	269.55	250.00	19.55	107.82%	2,399.27	1,250.00	1,149.27	191.94%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	-370.00	350.00	-720.00	-105.71%
6-2350 · Small Tools	956.19	400.00	556.19	239.05%	3,332.02	2,000.00	1,332.02	166.6%
6-2360 · Supplies	-1,019.67	0.00	-1,019.67	100.0%	-4,013.77	0.00	-4,013.77	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	150.00	-150.00	0.0%
6-2380 · Uniforms	0.00	25.00	-25.00	0.0%	1,871.70	1,075.00	796.70	174.11%
6-2390 · Utilities	100.74	100.00	0.74	100.74%	399.37	500.00	-100.63	79.87%
6-2400 · Warranty Parts	6.49	150.00	-143.51	4.33%	3,029.04	750.00	2,279.04	403.87%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,291.40</b>	<b>13,838.00</b>	<b>-3,546.60</b>	<b>74.37%</b>	<b>53,261.85</b>	<b>61,778.00</b>	<b>-8,516.15</b>	<b>86.22%</b>
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	7,883.83	7,884.00	-0.17	100.0%	21,466.18	26,492.00	-5,025.82	81.03%
6-3120 · FICA/Medicare	607.01	603.00	4.01	100.67%	1,705.43	2,026.00	-320.57	84.18%
6-3130 · Unemployment Compensation	28.45	25.00	3.45	113.8%	80.65	340.00	-259.35	23.72%
6-3140 · Workers Compensation	149.62	264.00	-114.38	56.67%	477.21	1,320.00	-842.79	36.15%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>8,668.91</b>	<b>8,776.00</b>	<b>-107.09</b>	<b>98.78%</b>	<b>23,729.47</b>	<b>30,178.00</b>	<b>-6,448.53</b>	<b>78.63%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	696.00	432.00	264.00	161.11%
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	665.00	-529.00	20.45%
6-3230 · Health Insurance	444.01	525.00	-80.99	84.57%	1,780.74	3,150.00	-1,369.26	56.53%
6-3240 · Retirement Plan	0.00	223.00	-223.00	0.0%	0.00	819.00	-819.00	0.0%
<b>Total 6-3200 · Employee Benefits</b>	<b>444.01</b>	<b>881.00</b>	<b>-436.99</b>	<b>50.4%</b>	<b>2,612.74</b>	<b>5,066.00</b>	<b>-2,453.26</b>	<b>51.57%</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%	309.00	125.00	184.00	247.2%
6-3320 · Freight/Shipping	219.28	200.00	19.28	109.64%	927.32	1,300.00	-372.68	71.33%
6-3330 · Supplies	77.21	100.00	-22.79	77.21%	482.12	500.00	-17.88	96.42%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

**Washburn Marina**  
**Washburn Marina Budget vs. Actual**  
**August 2022**

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
6-3350 · Uniforms	0.00	0.00	0.00	0.0%	628.53	600.00	28.53	104.76%
6-3360 · Utilities	100.73	100.00	0.73	100.73%	400.70	500.00	-99.30	80.14%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-10.55	0.00	-10.55	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>9,510.14</b>	<b>10,082.00</b>	<b>-571.86</b>	<b>94.33%</b>	<b>29,079.33</b>	<b>38,269.00</b>	<b>-9,189.67</b>	<b>75.99%</b>
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	16,022.51	15,999.00	23.51	100.15%	58,830.45	57,799.00	1,031.45	101.79%
6-4120 · Repair/Maintenance Wages	5,563.66	4,179.00	1,384.66	133.13%	18,861.86	16,119.00	2,742.86	117.02%
6-4130 · FICA/Medicare	1,675.28	1,584.00	91.28	105.76%	6,098.16	5,934.00	164.16	102.77%
6-4140 · Unemployment Compensation	78.52	90.00	-11.48	87.24%	198.50	470.00	-271.50	42.23%
6-4150 · Workers Compensation	412.93	395.00	17.93	104.54%	2,124.56	1,964.00	160.56	108.18%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>23,752.90</b>	<b>22,247.00</b>	<b>1,505.90</b>	<b>106.77%</b>	<b>86,113.53</b>	<b>82,286.00</b>	<b>3,827.53</b>	<b>104.65%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	908.00	516.00	392.00	175.97%
6-4220 · Personal Time Compensation	172.19	261.00	-88.81	65.97%	694.69	1,305.00	-610.31	53.23%
6-4230 · Health Insurance	1,373.58	1,400.00	-26.42	98.11%	6,918.02	7,000.00	-81.98	98.83%
6-4240 · Retirement Plan	588.98	549.00	39.98	107.28%	2,204.93	2,053.00	151.93	107.4%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,134.75</b>	<b>2,210.00</b>	<b>-75.25</b>	<b>96.6%</b>	<b>10,725.64</b>	<b>10,874.00</b>	<b>-148.36</b>	<b>98.64%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>1,492.09</b>	<b>2,015.00</b>	<b>-522.91</b>	<b>74.05%</b>	<b>6,847.32</b>	<b>5,975.00</b>	<b>872.32</b>	<b>114.6%</b>
6-4310 · Contract Services	33.93	38.00	-4.07	89.29%	240.91	190.00	50.91	126.8%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	678.75	150.00	528.75	452.5%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	862.30	835.00	27.30	103.27%
6-4340 · Equipmt/Furnish/Sm Tools/M	0.00	25.00	-25.00	0.0%	165.31	100.00	65.31	165.31%
6-4350 · Insurance	1,865.00	1,805.00	60.00	103.32%	9,071.00	9,025.00	46.00	100.51%
6-4370 · License/Permit/Fee/Dues/Sub	66.00	550.00	-484.00	12.0%	918.00	1,400.00	-482.00	65.57%
6-4380 · Office Supplies/Postage	81.87	175.00	-93.13	46.78%	796.38	875.00	-78.62	91.02%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	2,685.50	3,100.00	-414.50	86.63%
6-4400 · Service Charges	2,217.82	1,500.00	717.82	147.86%	9,655.04	8,800.00	855.04	109.72%
6-4410 · Supplies	39.47	100.00	-60.53	39.47%	123.86	500.00	-376.14	24.77%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	645.52	0.00	645.52	100.0%
6-4430 · Uniforms	7.85	0.00	7.85	100.0%	314.97	350.00	-35.03	89.99%
6-4440 · Utilities	270.79	277.00	-6.21	97.76%	1,364.43	1,385.00	-20.57	98.52%
6-4450 · Misc Expenses	123.00	100.00	23.00	123.0%	745.19	500.00	245.19	149.04%
6-4460 · Purchases Discount	-21.31	-50.00	28.69	42.62%	-304.66	-250.00	-54.66	121.86%
<b>Total 6-4000 · General Expenses</b>	<b>32,230.82</b>	<b>31,359.00</b>	<b>871.82</b>	<b>102.78%</b>	<b>131,648.99</b>	<b>126,095.00</b>	<b>5,553.99</b>	<b>104.41%</b>
<b>Total Expense</b>	<b>56,709.25</b>	<b>61,179.00</b>	<b>-4,469.75</b>	<b>92.69%</b>	<b>236,794.44</b>	<b>252,792.00</b>	<b>-15,997.56</b>	<b>93.67%</b>
<b>Net Ordinary Income</b>	<b>-9,282.74</b>	<b>-382.00</b>	<b>-8,900.74</b>	<b>2,430.04%</b>	<b>188,399.12</b>	<b>152,514.00</b>	<b>35,885.12</b>	<b>123.53%</b>
<b>Net Income</b>	<b>-9,282.74</b>	<b>-382.00</b>	<b>-8,900.74</b>	<b>2,430.04%</b>	<b>188,399.12</b>	<b>152,514.00</b>	<b>35,885.12</b>	<b>123.53%</b>

## Washburn Marina Facilities Budget vs. Actual August 2022

BUDGET V ACTUAL	\$ Over % of				Apr - Aug				
	Aug 22	Budget	Budget	Budget	22	Budget	Budget	Budget	
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>4-1000 · Facility Income</b>									
<b>4-1100 · In-Season</b>	6,088.25	6,000.00	88.25	101.47%	148,535.89	143,500.00	5,035.89	103.51%	
<b>4-1200 · Off-Season</b>	2,700.00	0.00	2,700.00	100.0%	16,563.00	2,000.00	14,563.00	828.15%	
<b>4-1300 · Maintenance Fees</b>	0.00	0.00	0.00	0.0%	140,234.80	140,235.00	-0.20	100.0%	
<b>4-1400 · Misc Services</b>	256.58	500.00	-243.42	51.32%	3,093.59	2,500.00	593.59	123.74%	
<b>Total 4-1000 · Facility Income</b>	<b>9,044.83</b>	<b>6,500.00</b>	<b>2,544.83</b>	<b>139.15%</b>	<b>308,427.28</b>	<b>288,235.00</b>	<b>20,192.28</b>	<b>107.01%</b>	
<b>Total Income</b>	<b>9,044.83</b>	<b>6,500.00</b>	<b>2,544.83</b>	<b>139.15%</b>	<b>308,427.28</b>	<b>288,235.00</b>	<b>20,192.28</b>	<b>107.01%</b>	
<b>Gross Profit</b>	<b>9,044.83</b>	<b>6,500.00</b>	<b>2,544.83</b>	<b>139.15%</b>	<b>308,427.28</b>	<b>288,235.00</b>	<b>20,192.28</b>	<b>107.01%</b>	
<b>Expense</b>									
<b>6-1000 · Facility Expenses</b>									
<b>6-1100 · Utilities</b>									
<b>6-1110 · Marina</b>	1,386.84	1,500.00	-113.16	92.46%	5,284.10	6,000.00	-715.90	88.07%	
<b>6-1120 · Buildings/Grounds</b>	1,155.07	2,000.00	-844.93	57.75%	6,991.95	9,000.00	-2,008.05	77.69%	
<b>Total 6-1100 · Utilities</b>	<b>2,541.91</b>	<b>3,500.00</b>	<b>-958.09</b>	<b>72.63%</b>	<b>12,276.05</b>	<b>15,000.00</b>	<b>-2,723.95</b>	<b>81.84%</b>	
<b>6-1200 · Maintenance &amp; Supplies</b>									
<b>6-1210 · Marina</b>	-29.92	600.00	-629.92	-4.99%	2,240.98	2,650.00	-409.02	84.57%	
<b>6-1220 · Buildings/Grounds</b>	2,164.90	1,300.00	864.90	166.53%	8,287.24	6,500.00	1,787.24	127.5%	
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>2,134.98</b>	<b>1,900.00</b>	<b>234.98</b>	<b>112.37%</b>	<b>10,528.22</b>	<b>9,150.00</b>	<b>1,378.22</b>	<b>115.06%</b>	
<b>6-1300 · Contingent Expense</b>	0.00	500.00	-500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%	
<b>Total 6-1000 · Facility Expenses</b>	<b>4,676.89</b>	<b>5,900.00</b>	<b>-1,223.11</b>	<b>79.27%</b>	<b>22,804.27</b>	<b>26,650.00</b>	<b>-3,845.73</b>	<b>85.57%</b>	
<b>Total Expense</b>	<b>4,676.89</b>	<b>5,900.00</b>	<b>-1,223.11</b>	<b>79.27%</b>	<b>22,804.27</b>	<b>26,650.00</b>	<b>-3,845.73</b>	<b>85.57%</b>	
<b>Net Ordinary Income</b>	<b>4,367.94</b>	<b>600.00</b>	<b>3,767.94</b>	<b>727.99%</b>	<b>285,623.01</b>	<b>261,585.00</b>	<b>24,038.01</b>	<b>109.19%</b>	
<b>Net Income</b>	<b>4,367.94</b>	<b>600.00</b>	<b>3,767.94</b>	<b>727.99%</b>	<b>285,623.01</b>	<b>261,585.00</b>	<b>24,038.01</b>	<b>109.19%</b>	
<b>PREVIOUS YEAR COMPARISON</b>									
	<b>Aug 22</b>	<b>Aug 21</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Apr - Aug 22</b>	<b>Apr - Aug 21</b>	<b>\$ Change</b>	<b>% Change</b>	
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>4-1000 · Facility Income</b>	9,044.83	6,351.30	2,693.53	42.41%	308,427.28	312,482.74	-4,055.46	-1.3%	
<b>Total Income</b>	<b>9,044.83</b>	<b>6,351.30</b>	<b>2,693.53</b>	<b>42.41%</b>	<b>308,427.28</b>	<b>312,482.74</b>	<b>-4,055.46</b>	<b>-1.3%</b>	
<b>Gross Profit</b>	<b>9,044.83</b>	<b>6,351.30</b>	<b>2,693.53</b>	<b>42.41%</b>	<b>308,427.28</b>	<b>312,482.74</b>	<b>-4,055.46</b>	<b>-1.3%</b>	
<b>Expense</b>									
<b>6-1000 · Facility Expenses</b>	4,676.89	4,229.52	447.37	10.58%	22,804.27	21,687.22	1,117.05	5.15%	
<b>Total Expense</b>	<b>4,676.89</b>	<b>4,229.52</b>	<b>447.37</b>	<b>10.58%</b>	<b>22,804.27</b>	<b>21,687.22</b>	<b>1,117.05</b>	<b>5.15%</b>	
<b>Net Ordinary Income</b>	<b>4,367.94</b>	<b>2,121.78</b>	<b>2,246.16</b>	<b>105.86%</b>	<b>285,623.01</b>	<b>290,795.52</b>	<b>-5,172.51</b>	<b>-1.78%</b>	
<b>Net Income</b>	<b>4,367.94</b>	<b>2,121.78</b>	<b>2,246.16</b>	<b>105.86%</b>	<b>285,623.01</b>	<b>290,795.52</b>	<b>-5,172.51</b>	<b>-1.78%</b>	

## Washburn Marina Service Department Budget vs. Actual August 2022

BUDGET V ACTUAL	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	20,277.08	11,266.00	9,011.08	179.99%	41,979.58	42,361.00	-381.42	99.1%
4-2112 · Fiberglass-Woodwork	2,062.50	16,899.00	-14,836.50	12.21%	53,950.75	57,137.00	-3,186.25	94.42%
4-2113 · Mechanical	10,677.50	18,026.00	-7,348.50	59.23%	72,862.50	65,936.00	6,926.50	110.51%
4-2114 · Rigging	6,077.50	2,253.00	3,824.50	269.75%	21,972.50	10,906.00	11,066.50	201.47%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	3,211.50	6,625.00	-3,413.50	48.48%	62,234.98	68,120.00	-5,885.02	91.36%
4-2122 · Other Unit Billed	1,680.00	1,262.00	418.00	133.12%	8,074.00	12,975.00	-4,901.00	62.23%
<b>Total 4-2120 · Unit Billed Services</b>	<b>4,891.50</b>	<b>7,887.00</b>	<b>-2,995.50</b>	<b>62.02%</b>	<b>70,308.98</b>	<b>81,095.00</b>	<b>-10,786.02</b>	<b>86.7%</b>
<b>Total 4-2100 · Labor</b>	<b>43,986.08</b>	<b>56,331.00</b>	<b>-12,344.92</b>	<b>78.09%</b>	<b>261,074.31</b>	<b>257,435.00</b>	<b>3,639.31</b>	<b>101.41%</b>
<b>4-2200 · Materials</b>	<b>12,273.99</b>	<b>10,000.00</b>	<b>2,273.99</b>	<b>122.74%</b>	<b>48,004.61</b>	<b>40,000.00</b>	<b>8,004.61</b>	<b>120.01%</b>
<b>4-2300 · Contract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>4,675.00</b>	<b>1,000.00</b>	<b>3,675.00</b>	<b>467.5%</b>
<b>4-2400 · Misc Charges</b>	<b>476.60</b>	<b>750.00</b>	<b>-273.40</b>	<b>63.55%</b>	<b>3,536.01</b>	<b>3,250.00</b>	<b>286.01</b>	<b>108.8%</b>
<b>4-2500 · Credit/Refunds</b>	<b>0.00</b>	<b>-100.00</b>	<b>100.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>-500.00</b>	<b>500.00</b>	<b>0.0%</b>
<b>Total 4-2000 · Service Dept Income</b>	<b>56,736.67</b>	<b>66,981.00</b>	<b>-10,244.33</b>	<b>84.71%</b>	<b>317,289.93</b>	<b>301,185.00</b>	<b>16,104.93</b>	<b>105.35%</b>
<b>Total Income</b>	<b>56,736.67</b>	<b>66,981.00</b>	<b>-10,244.33</b>	<b>84.71%</b>	<b>317,289.93</b>	<b>301,185.00</b>	<b>16,104.93</b>	<b>105.35%</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	9,181.73	1,921.00	7,260.73	477.97%	13,482.91	7,774.00	5,708.91	173.44%
5-2112 · Fiberglass-Woodworking	414.07	5,215.00	-4,800.93	7.94%	15,575.06	21,101.00	-5,525.94	73.81%
5-2113 · Mechanical	2,986.72	2,745.00	241.72	108.81%	14,318.66	11,106.00	3,212.66	128.93%
5-2114 · Rigging	1,596.98	549.00	1,047.98	290.89%	3,947.08	2,221.00	1,726.08	177.72%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>14,179.50</b>	<b>10,430.00</b>	<b>3,749.50</b>	<b>135.95%</b>	<b>47,323.71</b>	<b>42,202.00</b>	<b>5,121.71</b>	<b>112.14%</b>
<b>5-2120 · Unit Billed Services</b>								
5-2121 · Haul Out/Launch	808.31	2,767.00	-1,958.69	29.21%	13,911.19	11,194.00	2,717.19	124.27%
5-2122 · Other	200.05	527.00	-326.95	37.96%	570.19	2,133.00	-1,562.81	26.73%
<b>Total 5-2120 · Unit Billed Services</b>	<b>1,008.36</b>	<b>3,294.00</b>	<b>-2,285.64</b>	<b>30.61%</b>	<b>14,481.38</b>	<b>13,327.00</b>	<b>1,154.38</b>	<b>108.66%</b>
<b>Total 5-2100 · Labor</b>	<b>15,187.86</b>	<b>13,724.00</b>	<b>1,463.86</b>	<b>110.67%</b>	<b>61,805.09</b>	<b>55,529.00</b>	<b>6,276.09</b>	<b>111.3%</b>
<b>5-2200 · Subcontract Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>2,050.00</b>	<b>900.00</b>	<b>1,150.00</b>	<b>227.78%</b>
<b>5-2300 · Materials</b>	<b>9,248.77</b>	<b>7,000.00</b>	<b>2,248.77</b>	<b>132.13%</b>	<b>34,443.59</b>	<b>28,000.00</b>	<b>6,443.59</b>	<b>123.01%</b>
<b>Total 5-2000 · Service Dept COGS</b>	<b>24,436.63</b>	<b>20,724.00</b>	<b>3,712.63</b>	<b>117.92%</b>	<b>98,298.68</b>	<b>84,429.00</b>	<b>13,869.68</b>	<b>116.43%</b>
<b>Total COGS</b>	<b>24,436.63</b>	<b>20,724.00</b>	<b>3,712.63</b>	<b>117.92%</b>	<b>98,298.68</b>	<b>84,429.00</b>	<b>13,869.68</b>	<b>116.43%</b>
<b>Gross Profit</b>	<b>32,300.04</b>	<b>46,257.00</b>	<b>-13,956.96</b>	<b>69.83%</b>	<b>218,991.25</b>	<b>216,756.00</b>	<b>2,235.25</b>	<b>101.03%</b>
<b>Expense</b>								
<b>6-2000 · Service Dept Expenses</b>								
<b>6-2100 · Non-Billable Wages &amp; Taxes</b>								
<b>6-2110 · Non-Billable Salary &amp; Wages</b>								
6-2111 · Administrative	4,082.03	5,149.00	-1,066.97	79.28%	15,570.24	17,502.00	-1,931.76	88.96%

## Washburn Marina Service Department Budget vs. Actual August 2022

BUDGET V ACTUAL					Apr - Aug			
	Aug 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	446.82	736.00	-289.18	60.71%	3,778.15	2,501.00	1,277.15	151.07%
6-2113 · General Maintenance	488.75	1,471.00	-982.25	33.23%	1,957.00	5,000.00	-3,043.00	39.14%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>5,017.60</b>	<b>7,356.00</b>	<b>-2,338.40</b>	<b>68.21%</b>	<b>21,305.39</b>	<b>25,003.00</b>	<b>-3,697.61</b>	<b>85.21%</b>
6-2120 · FICA/Medicare	1,691.90	1,647.00	44.90	102.73%	6,907.44	6,975.00	-67.56	99.03%
6-2130 · Unemployment Compensation	79.28	50.00	29.28	158.56%	550.52	810.00	-259.48	67.97%
6-2140 · Workers Compensation	417.03	734.00	-316.97	56.82%	2,296.13	3,670.00	-1,373.87	62.57%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>7,205.81</b>	<b>9,787.00</b>	<b>-2,581.19</b>	<b>73.63%</b>	<b>31,059.48</b>	<b>36,458.00</b>	<b>-5,398.52</b>	<b>85.19%</b>
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,508.00	1,694.00	-186.00	89.02%
6-2220 · Personal Time Compensation	2,102.33	688.00	1,414.33	305.57%	6,689.97	4,340.00	2,349.97	154.15%
6-2230 · Health Insurance	4.70	1,050.00	-1,045.30	0.45%	4,396.60	6,825.00	-2,428.40	64.42%
6-2240 · Retirement Plan	317.77	646.00	-328.23	49.19%	1,594.16	2,736.00	-1,141.84	58.27%
<b>Total 6-2200 · Employee Benefits</b>	<b>2,424.80</b>	<b>2,384.00</b>	<b>40.80</b>	<b>101.71%</b>	<b>14,188.73</b>	<b>15,595.00</b>	<b>-1,406.27</b>	<b>90.98%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	833.35	835.00	-1.65	99.8%
6-2320 · Equipment Maintenance	180.82	525.00	-344.18	34.44%	532.66	2,815.00	-2,282.34	18.92%
6-2330 · Freight & Shipping	269.55	250.00	19.55	107.82%	2,399.27	1,250.00	1,149.27	191.94%
6-2340 · Hazardous Waste Removal	0.00	0.00	0.00	0.0%	-370.00	350.00	-720.00	-105.71%
6-2350 · Small Tools	956.19	400.00	556.19	239.05%	3,332.02	2,000.00	1,332.02	166.6%
6-2360 · Supplies	-1,019.67	0.00	-1,019.67	100.0%	-4,013.77	0.00	-4,013.77	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	150.00	-150.00	0.0%
6-2380 · Uniforms	0.00	25.00	-25.00	0.0%	1,871.70	1,075.00	796.70	174.11%
6-2390 · Utilities	100.74	100.00	0.74	100.74%	399.37	500.00	-100.63	79.87%
6-2400 · Warranty Parts	6.49	150.00	-143.51	4.33%	3,029.04	750.00	2,279.04	403.87%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>10,291.40</b>	<b>13,838.00</b>	<b>-3,546.60</b>	<b>74.37%</b>	<b>53,261.85</b>	<b>61,778.00</b>	<b>-8,516.15</b>	<b>86.22%</b>
<b>Total Expense</b>	<b>10,291.40</b>	<b>13,838.00</b>	<b>-3,546.60</b>	<b>74.37%</b>	<b>53,261.85</b>	<b>61,778.00</b>	<b>-8,516.15</b>	<b>86.22%</b>
<b>Net Ordinary Income</b>	<b>22,008.64</b>	<b>32,419.00</b>	<b>-10,410.36</b>	<b>67.89%</b>	<b>165,729.40</b>	<b>154,978.00</b>	<b>10,751.40</b>	<b>106.94%</b>
<b>Net Income</b>	<b>22,008.64</b>	<b>32,419.00</b>	<b>-10,410.36</b>	<b>67.89%</b>	<b>165,729.40</b>	<b>154,978.00</b>	<b>10,751.40</b>	<b>106.94%</b>

PREVIOUS YEAR COMPARISON					Apr - Aug			
	Aug 22	Aug 21	\$ Change	% Change	22	21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-2000 · Service Dept Income	56,736.67	67,528.36	-10,791.69	-15.98%	317,289.93	319,460.31	-2,170.38	-0.68%
<b>Total Income</b>	<b>56,736.67</b>	<b>67,528.36</b>	<b>-10,791.69</b>	<b>-15.98%</b>	<b>317,289.93</b>	<b>319,460.31</b>	<b>-2,170.38</b>	<b>-0.68%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	24,436.63	36,944.72	-12,508.09	-33.86%	98,298.68	117,414.41	-19,115.73	-16.28%
<b>Total COGS</b>	<b>24,436.63</b>	<b>36,944.72</b>	<b>-12,508.09</b>	<b>-33.86%</b>	<b>98,298.68</b>	<b>117,414.41</b>	<b>-19,115.73</b>	<b>-16.28%</b>
<b>Gross Profit</b>	<b>32,300.04</b>	<b>30,583.64</b>	<b>1,716.40</b>	<b>5.61%</b>	<b>218,991.25</b>	<b>202,045.90</b>	<b>16,945.35</b>	<b>8.39%</b>
<b>Expense</b>								
6-2000 · Service Dept Expenses	10,291.40	5,546.09	4,745.31	85.56%	53,261.85	31,487.97	21,773.88	69.15%
<b>Total Expense</b>	<b>10,291.40</b>	<b>5,546.09</b>	<b>4,745.31</b>	<b>85.56%</b>	<b>53,261.85</b>	<b>31,487.97</b>	<b>21,773.88</b>	<b>69.15%</b>
<b>Net Ordinary Income</b>	<b>22,008.64</b>	<b>25,037.55</b>	<b>-3,028.91</b>	<b>-12.1%</b>	<b>165,729.40</b>	<b>170,557.93</b>	<b>-4,828.53</b>	<b>-2.83%</b>
<b>Net Income</b>	<b>22,008.64</b>	<b>25,037.55</b>	<b>-3,028.91</b>	<b>-12.1%</b>	<b>165,729.40</b>	<b>170,557.93</b>	<b>-4,828.53</b>	<b>-2.83%</b>



## Washburn Marina Ship Store Budget vs. Actual August 2022

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	805.58	500.00	305.58	161.12%	2,357.52	2,000.00	357.52	117.88%
4-3120 · Consumables	401.65	400.00	1.65	100.41%	1,206.30	1,200.00	6.30	100.53%
4-3130 · Marine Supplies	7,398.55	10,000.00	-2,601.45	73.99%	43,531.87	62,000.00	-18,468.13	70.21%
4-3140 · Personal Items	1,079.52	1,000.00	79.52	107.95%	3,958.75	3,000.00	958.75	131.96%
4-3150 · Special Orders	3,545.45	4,000.00	-454.55	88.64%	13,830.21	21,000.00	-7,169.79	65.86%
<b>Total 4-3100 · Store Sales</b>	<b>13,230.75</b>	<b>15,900.00</b>	<b>-2,669.25</b>	<b>83.21%</b>	<b>64,884.65</b>	<b>89,200.00</b>	<b>-24,315.35</b>	<b>72.74%</b>
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	621.23	2,000.00	-1,378.77	31.06%	8,580.02	8,500.00	80.02	100.94%
4-3220 · Gasoline	9,167.17	10,000.00	-832.83	91.67%	35,830.92	33,500.00	2,330.92	106.96%
4-3230 · Pump Out	350.76	500.00	-149.24	70.15%	1,042.83	1,130.00	-87.17	92.29%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>10,139.16</b>	<b>12,500.00</b>	<b>-2,360.84</b>	<b>81.11%</b>	<b>45,453.77</b>	<b>43,130.00</b>	<b>2,323.77</b>	<b>105.39%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>23,369.91</b>	<b>28,400.00</b>	<b>-5,030.09</b>	<b>82.29%</b>	<b>110,338.42</b>	<b>132,330.00</b>	<b>-21,991.58</b>	<b>83.38%</b>
<b>Total Income</b>	<b>23,369.91</b>	<b>28,400.00</b>	<b>-5,030.09</b>	<b>82.29%</b>	<b>110,338.42</b>	<b>132,330.00</b>	<b>-21,991.58</b>	<b>83.38%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	403.62	400.00	3.62	100.91%	1,373.84	1,600.00	-226.16	85.87%
5-3120 · Consumables	274.63	300.00	-25.37	91.54%	824.22	900.00	-75.78	91.58%
5-3130 · Marine Supplies	4,520.00	6,500.00	-1,980.00	69.54%	21,281.27	40,300.00	-19,018.73	52.81%
5-3140 · Personal Items	654.02	760.00	-105.98	86.06%	2,717.62	2,280.00	437.62	119.19%
5-3150 · Special Orders	3,160.96	2,800.00	360.96	112.89%	10,963.29	14,700.00	-3,736.71	74.58%
<b>Total 5-3100 · Store Sales</b>	<b>9,013.23</b>	<b>10,760.00</b>	<b>-1,746.77</b>	<b>83.77%</b>	<b>37,160.24</b>	<b>59,780.00</b>	<b>-22,619.76</b>	<b>62.16%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	654.33	1,600.00	-945.67	40.9%	7,075.34	5,200.00	1,875.34	136.06%
5-3220 · Gasoline	7,620.71	8,000.00	-379.29	95.26%	28,093.01	26,800.00	1,293.01	104.83%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>8,275.04</b>	<b>9,600.00</b>	<b>-1,324.96</b>	<b>86.2%</b>	<b>35,168.35</b>	<b>32,000.00</b>	<b>3,168.35</b>	<b>109.9%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>17,288.27</b>	<b>20,360.00</b>	<b>-3,071.73</b>	<b>84.91%</b>	<b>72,328.59</b>	<b>91,780.00</b>	<b>-19,451.41</b>	<b>78.81%</b>
<b>Total COGS</b>	<b>17,288.27</b>	<b>20,360.00</b>	<b>-3,071.73</b>	<b>84.91%</b>	<b>72,328.59</b>	<b>91,780.00</b>	<b>-19,451.41</b>	<b>78.81%</b>
<b>Gross Profit</b>	<b>6,081.64</b>	<b>8,040.00</b>	<b>-1,958.36</b>	<b>75.64%</b>	<b>38,009.83</b>	<b>40,550.00</b>	<b>-2,540.17</b>	<b>93.74%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	7,883.83	7,884.00	-0.17	100.0%	21,466.18	26,492.00	-5,025.82	81.03%
6-3120 · FICA/Medicare	607.01	603.00	4.01	100.67%	1,705.43	2,026.00	-320.57	84.18%
6-3130 · Unemployment Compensation	28.45	25.00	3.45	113.8%	80.65	340.00	-259.35	23.72%
6-3140 · Workers Compensation	149.62	264.00	-114.38	56.67%	477.21	1,320.00	-842.79	36.15%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>8,668.91</b>	<b>8,776.00</b>	<b>-107.09</b>	<b>98.78%</b>	<b>23,729.47</b>	<b>30,178.00</b>	<b>-6,448.53</b>	<b>78.63%</b>
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	696.00	432.00	264.00	161.11%

## Washburn Marina Ship Store Budget vs. Actual August 2022

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	665.00	-529.00	20.45%
6-3230 · Health Insurance	444.01	525.00	-80.99	84.57%	1,780.74	3,150.00	-1,369.26	56.53%
6-3240 · Retirement Plan	0.00	223.00	-223.00	0.0%	0.00	819.00	-819.00	0.0%
<b>Total 6-3200 · Employee Benefits</b>	<b>444.01</b>	<b>881.00</b>	<b>-436.99</b>	<b>50.4%</b>	<b>2,612.74</b>	<b>5,066.00</b>	<b>-2,453.26</b>	<b>51.57%</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%	309.00	125.00	184.00	247.2%
6-3320 · Freight/Shipping	219.28	200.00	19.28	109.64%	927.32	1,300.00	-372.68	71.33%
6-3330 · Supplies	77.21	100.00	-22.79	77.21%	482.12	500.00	-17.88	96.42%
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	0.00	0.00	0.0%	628.53	600.00	28.53	104.76%
6-3360 · Utilities	100.73	100.00	0.73	100.73%	400.70	500.00	-99.30	80.14%
6-3370 · Over/Under	0.00	0.00	0.00	0.0%	-10.55	0.00	-10.55	100.0%
<b>Total 6-3000 · Ship Store Expenses</b>	<b>9,510.14</b>	<b>10,082.00</b>	<b>-571.86</b>	<b>94.33%</b>	<b>29,079.33</b>	<b>38,269.00</b>	<b>-9,189.67</b>	<b>75.99%</b>
<b>Total Expense</b>	<b>9,510.14</b>	<b>10,082.00</b>	<b>-571.86</b>	<b>94.33%</b>	<b>29,079.33</b>	<b>38,269.00</b>	<b>-9,189.67</b>	<b>75.99%</b>
<b>Net Ordinary Income</b>	<b>-3,428.50</b>	<b>-2,042.00</b>	<b>-1,386.50</b>	<b>167.9%</b>	<b>8,930.50</b>	<b>2,281.00</b>	<b>6,649.50</b>	<b>391.52%</b>
<b>Net Income</b>	<b>-3,428.50</b>	<b>-2,042.00</b>	<b>-1,386.50</b>	<b>167.9%</b>	<b>8,930.50</b>	<b>2,281.00</b>	<b>6,649.50</b>	<b>391.52%</b>

PREVIOUS YEAR COMPARISON								
	Aug 22	Aug 21	\$ Change	% Change	Apr - Aug 22	Apr - Aug 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	23,369.91	23,827.04	-457.13	-1.92%	110,338.42	138,192.08	-27,853.66	-20.16%
<b>Total Income</b>	<b>23,369.91</b>	<b>23,827.04</b>	<b>-457.13</b>	<b>-1.92%</b>	<b>110,338.42</b>	<b>138,192.08</b>	<b>-27,853.66</b>	<b>-20.16%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	17,288.27	16,823.60	464.67	2.76%	72,328.59	98,615.95	-26,287.36	-26.66%
<b>Total COGS</b>	<b>17,288.27</b>	<b>16,823.60</b>	<b>464.67</b>	<b>2.76%</b>	<b>72,328.59</b>	<b>98,615.95</b>	<b>-26,287.36</b>	<b>-26.66%</b>
<b>Gross Profit</b>	<b>6,081.64</b>	<b>7,003.44</b>	<b>-921.80</b>	<b>-13.16%</b>	<b>38,009.83</b>	<b>39,576.13</b>	<b>-1,566.30</b>	<b>-3.96%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	9,510.14	5,497.71	4,012.43	72.98%	29,079.33	28,179.81	899.52	3.19%
<b>Total Expense</b>	<b>9,510.14</b>	<b>5,497.71</b>	<b>4,012.43</b>	<b>72.98%</b>	<b>29,079.33</b>	<b>28,179.81</b>	<b>899.52</b>	<b>3.19%</b>
<b>Net Ordinary Income</b>	<b>-3,428.50</b>	<b>1,505.73</b>	<b>-4,934.23</b>	<b>-327.7%</b>	<b>8,930.50</b>	<b>11,396.32</b>	<b>-2,465.82</b>	<b>-21.64%</b>
<b>Net Income</b>	<b>-3,428.50</b>	<b>1,505.73</b>	<b>-4,934.23</b>	<b>-327.7%</b>	<b>8,930.50</b>	<b>11,396.32</b>	<b>-2,465.82</b>	<b>-21.64%</b>

## Washburn Marina General Expenses Budget vs. Actual August 2022

BUDGET V ACTUAL								
	Aug 22	Budget	\$ Over Budget	% of Budget	Apr - Aug 22	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	16,022.51	15,999.00	23.51	100.15%	58,830.45	57,799.00	1,031.45	101.79%
6-4120 · Repair/Maintenance Wages	5,563.66	4,179.00	1,384.66	133.13%	18,861.86	16,119.00	2,742.86	117.02%
6-4130 · FICA/Medicare	1,675.28	1,584.00	91.28	105.76%	6,098.16	5,934.00	164.16	102.77%
6-4140 · Unemployment Compensation	78.52	90.00	-11.48	87.24%	198.50	470.00	-271.50	42.23%
6-4150 · Workers Compensation	412.93	395.00	17.93	104.54%	2,124.56	1,964.00	160.56	108.18%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>23,752.90</b>	<b>22,247.00</b>	<b>1,505.90</b>	<b>106.77%</b>	<b>86,113.53</b>	<b>82,286.00</b>	<b>3,827.53</b>	<b>104.65%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	908.00	516.00	392.00	175.97%
6-4220 · Personal Time Compensation	172.19	261.00	-88.81	65.97%	694.69	1,305.00	-610.31	53.23%
6-4230 · Health Insurance	1,373.58	1,400.00	-26.42	98.11%	6,918.02	7,000.00	-81.98	98.83%
6-4240 · Retirement Plan	588.98	549.00	39.98	107.28%	2,204.93	2,053.00	151.93	107.4%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,134.75</b>	<b>2,210.00</b>	<b>-75.25</b>	<b>96.6%</b>	<b>10,725.64</b>	<b>10,874.00</b>	<b>-148.36</b>	<b>98.64%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>1,492.09</b>	<b>2,015.00</b>	<b>-522.91</b>	<b>74.05%</b>	<b>6,847.32</b>	<b>5,975.00</b>	<b>872.32</b>	<b>114.6%</b>
6-4310 · Contract Services	33.93	38.00	-4.07	89.29%	240.91	190.00	50.91	126.8%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	678.75	150.00	528.75	452.5%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	862.30	835.00	27.30	103.27%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	165.31	100.00	65.31	165.31%
6-4350 · Insurance	1,865.00	1,805.00	60.00	103.32%	9,071.00	9,025.00	46.00	100.51%
6-4370 · License/Permit/Fee/Dues/Subscr	66.00	550.00	-484.00	12.0%	918.00	1,400.00	-482.00	65.57%
6-4380 · Office Supplies/Postage	81.87	175.00	-93.13	46.78%	796.38	875.00	-78.62	91.02%
6-4390 · Professional Services	0.00	150.00	-150.00	0.0%	2,685.50	3,100.00	-414.50	86.63%
6-4400 · Service Charges	2,217.82	1,500.00	717.82	147.86%	9,655.04	8,800.00	855.04	109.72%
6-4410 · Supplies	39.47	100.00	-60.53	39.47%	123.86	500.00	-376.14	24.77%
6-4420 · Travel/Lodging/Miles	0.00	0.00	0.00	0.0%	645.52	0.00	645.52	100.0%
6-4430 · Uniforms	7.85	0.00	7.85	100.0%	314.97	350.00	-35.03	89.99%
6-4440 · Utilities	270.79	277.00	-6.21	97.76%	1,364.43	1,385.00	-20.57	98.52%
6-4450 · Misc Expenses	123.00	100.00	23.00	123.0%	745.19	500.00	245.19	149.04%
6-4460 · Purchases Discount	-21.31	-50.00	28.69	42.62%	-304.66	-250.00	-54.66	121.86%
<b>Total 6-4000 · General Expenses</b>	<b>32,230.82</b>	<b>31,359.00</b>	<b>871.82</b>	<b>102.78%</b>	<b>131,648.99</b>	<b>126,095.00</b>	<b>5,553.99</b>	<b>104.41%</b>
<b>Total Expense</b>	<b>32,230.82</b>	<b>31,359.00</b>	<b>871.82</b>	<b>102.78%</b>	<b>131,648.99</b>	<b>126,095.00</b>	<b>5,553.99</b>	<b>104.41%</b>
<b>Net Ordinary Income</b>	<b>-32,230.82</b>	<b>-31,359.00</b>	<b>-871.82</b>	<b>102.78%</b>	<b>-131,648.99</b>	<b>-126,095.00</b>	<b>-5,553.99</b>	<b>104.41%</b>
<b>Net Income</b>	<b>-32,230.82</b>	<b>-31,359.00</b>	<b>-871.82</b>	<b>102.78%</b>	<b>-131,648.99</b>	<b>-126,095.00</b>	<b>-5,553.99</b>	<b>104.41%</b>
<hr/>								
PREVIOUS YEAR COMPARISON								
	Aug 22	Aug 21	\$ Change	% Change	Apr - Aug 22	Apr - Aug 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>	32,230.82	22,708.62	9,522.20	41.93%	131,648.99	117,621.99	14,027.00	11.93%
<b>Total Expense</b>	32,230.82	22,708.62	9,522.20	41.93%	131,648.99	117,621.99	14,027.00	11.93%
<b>Net Ordinary Income</b>	-32,230.82	-22,708.62	-9,522.20	-41.93%	-131,648.99	-117,621.99	-14,027.00	-11.93%
<b>Net Income</b>	-32,230.82	-22,708.62	-9,522.20	-41.93%	-131,648.99	-117,621.99	-14,027.00	-11.93%

1:22 PM  
09/07/22  
Accrual Basis

# Washburn Marina Revenue - Draw Report August 2022

	<u>Aug 22</u>	<u>Apr - Aug 22</u>
9-1100 - Draws from City	-106,738.08	-536,856.94
9-2100 - Revenues Paid to City	99,364.42	698,215.00
	<u>-7,373.66</u>	<u>161,358.06</u>
 <b>Revenues Paid to City Detail</b>		
Operating Revenue		551,829.60
Maintenance Fees-2022		146,385.40
<b>Total</b>		<u>698,215.00</u>

Maintenance Fees Paid in Full

## Scott Kluver

---

**From:** Michelle Shrider <michelle@washburnmarina.com>  
**Sent:** Monday, September 12, 2022 9:23 AM  
**To:** 'Scott Kluver'; 'Carl Broberg'  
**Subject:** RE: Draft Harbor Commission Agenda

Greetings:

The agenda looks good. Here's a status report on a few of the items:

1. The service bay heater is fully installed
2. The window is not – as you know. If you can put pressure on them to expedite this installation it would be most appreciated. In last week's rain day, it essentially rains inside the casement. We kept the window plastic on it from last winter and it was a good thing we did. The wood casing on the inside is likely rotted on the bottom for sure and will need replacement at this point. I'm not sure if they planned to do that or not.
3. I will send an invoice today for the agreed upon amount for the changing of the lift tires in spring 2022.

Sincerely,  
Michelle Shrider, CMM  
Washburn Marina, Gen'l Mgr.  
Marina Management, Inc. Pres.  
1 Marina Drive  
Washburn, WI 54891  
715-373-5050  
[www.washburnmarina.com](http://www.washburnmarina.com)

*Live Webcam at the Marina – [Click Here](#)*  
*Join us on [Facebook](#)*

**From:** Scott Kluver <washburnadmin@cityofwashburn.org>  
**Sent:** Monday, September 12, 2022 9:11 AM  
**To:** 'Carl Broberg' <crbroberg@centurytel.net>; 'Michelle Shrider' <michelle@washburnmarina.com>  
**Subject:** Draft Harbor Commission Agenda

Carl and Michelle,

Attached is the draft agenda for the Harbor Commission meeting next week. Please let me know if you have any additions or changes.

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.

**CITY OF BAYFIELD HARBOR COMMISSION**  
**DRAFT- Minutes of August 31, 2022,**

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**Call to Order – Roll Call:** Chairman Dougherty called the meeting to order at 4 p.m. at the Bayfield City Hall followed by roll call.

**Present:** Bauer, Dougherty, Jensen, Shrider, and Zawislak

**Others:** John Madigan-AICS, Lyn Cornelius and Claudia Ferraro – EMS, Todd Carlson, Brian Rankila-Wren Works, John Langhans-MSA, Operator Peterson, PWD Kovachevich and Clerk Hoopman

**Public Input on Agenda Items:** None.

**Review/Accept meeting minutes of August 1, 2022:** Shrider/Bauer made a motion to approve the previous meeting minutes as presented. Zawislak inquired about the dredging in the Coast Guard slip. Carried.

**Marina**

**1. Breakwater and Shoreline Improvement Project:**

- a. **Project Updates:** MSA Engineer Langhans noted the puddling issues were corrected, and the remaining electrical work should be done soon.
- b. **Wren Works / MSA Pay Requests:** Bauer/Zawislak moved to give one final chance to Wren Works to provide supporting information for their \$29,263 pay request. The Commission asked if their request for supporting information was clear and both Langhans and Rankila noted they understood what the Commission needed.
- c. **Budget, Expense and Grant Reports:** Informational. Hoopman noted her numbers differed slightly from MSA's because the ACE was covering some expenses even if the HAP program was not. At present the Commission has an ending balance of approximately \$75,000. Because of some remaining costs this is an estimate only. All agree that finalizing the project costs at the next meeting was a priority. This will allow Langhans to complete that last change order.

**2. Marina Lessee:**

- a. **July Fees Report:** Informational, no action required.
- b. **Issues/Concerns/Updates:** Operator Peterson mentioned dredging is still needed in the Coast Guard slip area at the marina, he's happy the remaining electrical work will be done soon, and there is debris still in the lake by A&E Dock.

**3. Public Works Director Report: Issues/Concerns/Updates:** Nothing new to report.

4. **Consider the sale of 4 Kasco bubblers with cords:** Bauer/Zawislak made a motion to rent 4 Kasco bubblers with cords to the Washburn Marina for one year at a rate of \$250.00/each. Discussion ensued on Washburn's needs, the current price of the bubblers, and the outlook of the water height in relation to the City's needs. Carried by voice vote, all ayes.



## Scott Kluver

---

**From:** cityclerk cityofbayfield.com <cityclerk@cityofbayfield.com>  
**Sent:** Monday, September 12, 2022 11:10 AM  
**To:** Scott Kluver  
**Subject:** RE: Used Aerators

They discussed that possibility but determined they weren't ready to sell any of them outright.

Sorry,

~ Billie

**From:** Scott Kluver <washburnadmin@cityofwashburn.org>  
**Sent:** Monday, September 12, 2022 11:01 AM  
**To:** cityclerk cityofbayfield.com <cityclerk@cityofbayfield.com>  
**Subject:** RE: Used Aerators

Billie,

I see that the motion was to rent. Any possibility of an outright purchase?

Scott J. Kluver  
City of Washburn

**From:** cityclerk cityofbayfield.com <[cityclerk@cityofbayfield.com](mailto:cityclerk@cityofbayfield.com)>  
**Sent:** Monday, September 12, 2022 10:30 AM  
**To:** Scott Kluver <[washburnadmin@cityofwashburn.org](mailto:washburnadmin@cityofwashburn.org)>  
**Subject:** RE: Used Aerators

Dear Scott,

Yes, the issue was addressed at the last Harbor Commission meeting. Please see the draft August 31, 2022, Harbor Commission minutes, specifically Item #4.

Sincerely,

~ Billie

Billie L. Hoopman, Clerk  
City of Bayfield  
P.O. Box 1170  
Bayfield, WI 54814  
715-779-1201 x111

Check your Voter Status, Change your address, or Request an Absentee Ballot at [www.myvote.wi.gov](http://www.myvote.wi.gov)

---

**From:** Scott Kluver <[washburnadmin@cityofwashburn.org](mailto:washburnadmin@cityofwashburn.org)>  
**Sent:** Monday, September 12, 2022 10:27 AM  
**To:** cityclerk cityofbayfield.com <[cityclerk@cityofbayfield.com](mailto:cityclerk@cityofbayfield.com)>  
**Subject:** Used Aerators

Hi Billie,

I understand that you may have some details on the potential purchase of some used aerators from the City of Bayfield?

**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/>


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**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  
Re: Water Line Replacement and Repair of Interior Lift Station  
Date: September 13, 2022

Enclosed you will find the estimated costs to replace the water line that services the docks and the lift station that is inside the marina building.

As for the water line repair, the plan is to bore a new 2-inch line from Pier 1 to Pier 4 and to install new valves on this line that would allow for each dock to be turned off separately. Currently, the service can only be turned off from inside the building and it turns the water off to all the piers. That work is estimated to be \$18,052.98 plus Public Works staff time.

For the lift station, a new pump will cost \$5,261.80. The entire pump system will be placed on an alternating system so both pumps are used as opposed to one pump being used all the time and the other pump decaying from not being used at all. A flushing system, like was installed for the bathroom/fish cleaning station, will also be installed to make sure the well gets cleaned out to reduce buildup. If the Harbor Commission would like to have a back-up pump available, we can see if the old pump could be rebuilt for a maximum of \$3,500, or for \$4,428.40, a new pump can be obtained.

The minimal cost for both of these projects would be \$29,249.78. It would be up to \$32,749.78 if the old pump can be rebuilt to be on standby, or \$33,678.18 if you want a new pump to be available on standby.

Please let me know if you have any questions.

### Harbor Repairs

#### Water Repair

Ferguson           \$   6,677.98  
Jolma               \$   7,380.00  
Vac Truck/Misc       \$3,995.00  
City Employee's

\$ 18,052.98

#### Lift Station

Xylem Pump       \$   5,261.80 New  
Sabel Mech       \$   5,935.00

\$3,500.00

Rebuilding

\$ 11,196.80   **\$29,249.78**

Xylem Pump supplied 2nd Quote for additional on hand pump

**\$ 9,690.20**

I do not see any reason behind backup with having a redundant pump system in place

Flyt Pumps generally are rebuilding on scheduled Maint Inspection.

QUOTE



DATE 9/7/22

QUOTE #3504

W3150 County Road H, Fond du Lac, WI 54937  
 920-904-5579  
[doug@sabelmechanical.com](mailto:doug@sabelmechanical.com)

<b>SEND TO</b>
Washburn

Date	Job	Payment Term	QUOTE EXPIRES
9/7/22	Marena grinder station (inside bld.)	30 DAYS	Today

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
	<p>This quote is for the removal of old piping in lift station and replace it with new.</p> <p>Including the following:</p> <ul style="list-style-type: none"> <li>a) New sch 80 pvc pipe and fittings</li> <li>b) 2 - 2" ball checks</li> <li>c) 2 - 2" pvc ball valves</li> <li>d) 1" water flush line, Back flow preventor and air gap, wye strainer</li> <li>e) New sst guide rails</li> <li>f) All hardware and pipe supports to be sst</li> </ul> <p>Due to the fluctuating material pricing and availability, quote is valid thru end of today's business day, Pricing may have to be adjusted at time of purchase and will be reflected when project is invoiced</p>		

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

SUBTOTAL	\$ 5,935.00
SALES TAX	\$
TOTAL	\$



**Xylem Water Solutions USA, Inc.  
Flygt Products**

August 11, 2022

N26 W23445 Paul Road  
Pewaukee, WI 53072  
Tel (262) 544-1922  
Fax (262) 544-1399

CITY OF WASHBURN  
PO BOX 638  
119 WASHINGTON AVE  
WASHBURN WI 54891-0638

Quote # 2022-PEW-0497  
Project Name: Washburn, WI Marina  
Job Name:

Attn:  
Xylem Water Solutions USA, Inc. is pleased to provide a quote for the following Flygt equipment for the project referenced above.

**This Quote does not include anchor bolts, piping, gauges, valves, junction boxes, installation, or any item not specifically listed within.**

**Pumps**

Qty	Description
1	Flygt Model MP-3085.172 1.5" volute Submersible grinder pump equipped with a 230 Volt / 3 phase / 60 Hz 4 HP 3550 RPM motor, 259 impeller, 1 x 50 Ft. length of SUBCAB 4G2,5+2x1,5 submersible cable
1	MINI-CASII/FUS 120/24VAC,24VDC
1	SOCKET,11 PIN OCTAL DIN MOUNT

**Total Price \$ 4,908.80**

**Freight Charge \$ 353.00**

**Total Price \$ 5,261.80**

**Terms & Conditions**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xylem.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

**Freight Terms:** 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)  
See Freight Payment (Delivery Terms) below.

**Taxes:** State, local and other applicable taxes are not included in this quotation.



**Back Charges:** Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.

**Shortages:** Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

**Terms of Delivery:** PP/Add Order Position

**Terms of Payment:** 100% N60 after invoice date.  
Xylem's payment shall not be dependent upon Purchaser being paid by any third party unless Owner denies payment due to reasons solely attributable to items related to the equipment being provided by FLYGT.

**Schedule:** Submittals will be supplied XX weeks after order acceptance.  
**Schedule:** Delivery lead times are XX weeks after receipt of submittal approval and order acceptance.

**COVID 19:** Our current delivery lead-times are forecasted estimates only due to the outbreak of the COVID-19 virus pandemic and its global effects on commerce, supply chain, and logistics. Xylem will, however, use all commercially reasonable efforts to minimize any delivery delay impacts.

**Warranty:** Standard warranty terms apply to the items in this quotation.  
**Validity:** Please note that this pricing is valid for 30 days and is contingent upon final approval of submittals and release for fabrication within 90 days of PO date.

Thank you for the opportunity to provide this quotation. Please contact us if there are any questions.

Sincerely,



Kyle Volz  
Sales Representative

Theresa Pirozzoli  
Senior Customer Support Specialist, Central  
US  
Phone: 262/506-2349

Cell: 262-219-2495  
kyle.volz@xylem.com

theresa.pirozzoli@xylem.com  
Fax:262/544-1399





Xylem Water Solutions USA, Inc.  
Flygt Products

**Customer Acceptance**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xylem.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

A signed copy of this Quote is acceptable as a binding contract.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Quote #: 2022-PEW-0497  
Customer Name: CITY OF WASHBURN  
Job Name:  
Total Amount: \$ 4,908.80  
(excluding freight)

Signature: _____	Name: _____ (PLEASE PRINT)
Company/Utility: _____	PO: _____
Address: _____	Date: _____
_____	Phone: _____
_____	Email: _____
_____	Fax: _____





**Xylem Water Solutions USA, Inc.  
Flygt Products**

August 19, 2022

N26 W23445 Paul Road  
Pewaukee, WI 53072  
Tel (262) 544-1922  
Fax (262) 544-1399

CITY OF WASHBURN  
PO BOX 638  
119 WASHINGTON AVE  
WASHBURN WI 54891-0638

Quote # 2022-PEW-0497  
Project Name: Washburn, WI Marina  
Job Name:

Attn:  
Xylem Water Solutions USA, Inc. is pleased to provide a quote for the following Flygt equipment for the project referenced above.

**This Quote does not include anchor bolts, piping, gauges, valves, junction boxes, installation, or any item not specifically listed within.**

**Pumps**

Qty	Description
2	Flygt Model MP-3085.172 1.5" volute Submersible grinder pump equipped with a 230 Volt / 3 phase / 60 Hz 4 HP 3550 RPM motor, 259 impeller, 1 x 50 Ft. length of SUBCAB 4G2,5+2x1,5 submersible cable
2	CONNECTION, DISCH 2X2"NPT CI

**Total Price \$ 9,187.20**

**Freight Charge \$ 503.00**

**Total Price \$ 9,690.20**

**Terms & Conditions**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xylem.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

**Freight Terms:** 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)

See Freight Payment (Delivery Terms) below.

**Taxes:** State, local and other applicable taxes are not included in this quotation.

**Back Charges:** Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.



**Shortages:** Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

**Terms of Delivery:** PP/Add Order Position

**Terms of Payment:** 100% N60 after invoice date.

Xylem's payment shall not be dependent upon Purchaser being paid by any third party unless Owner denies payment due to reasons solely attributable to items related to the equipment being provided by FLYGT.

**Schedule:** Submittals will be supplied XX weeks after order acceptance.

**Schedule:** Delivery lead times are XX weeks after receipt of submittal approval and order acceptance.

**COVID 19:** Our current delivery lead-times are forecasted estimates only due to the outbreak of the COVID-19 virus pandemic and its global effects on commerce, supply chain, and logistics. Xylem will, however, use all commercially reasonable efforts to minimize any delivery delay impacts.

**Warranty:** Standard warranty terms apply to the items in this quotation.

**Validity:** Please note that this pricing is valid for 30 days and is contingent upon final approval of submittals and release for fabrication within 90 days of PO date.

Thank you for the opportunity to provide this quotation. Please contact us if there are any questions.

Sincerely,



Kyle Volz  
Sales Representative

Theresa Pirozzoli  
Senior Customer Support Specialist, Central  
US

Phone: 262/506-2349

Cell: 262-219-2495  
kyle.volz@xylem.com

theresa.pirozzoli@xylem.com  
Fax:262/544-1399







**Customer Acceptance**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xylem.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

A signed copy of this Quote is acceptable as a binding contract.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Quote #: 2022-PEW-0497  
Customer Name: CITY OF WASHBURN  
Job Name:  
Total Amount: \$ 9,187.20  
(excluding freight)

Signature: _____	Name: _____ (PLEASE PRINT)
Company/Utility: _____	PO: _____
Address: _____	Date: _____
_____	Phone: _____
_____	Email: _____
_____	Fax: _____





**FERGUSON WATERWORKS #2914**  
**801 WEEKS AVE**  
**SUPERIOR, WI 54880-0000**

**Phone: 715-392-3288**  
**Fax: 715-392-1802**

<b>Deliver To:</b>
<b>From:</b> Ken Renollet
<b>Comments:</b>

12:29:30 SEP 13 2022

**FERGUSON WATERWORKS #2518**  
 Price Quotation  
 Phone: 715-392-3288  
 Fax: 715-392-1802

**Bid No:** B149852  
**Bid Date:** 09/13/22  
**Quoted By:** KAR

**Cust Phone:** 715-373-6055  
**Terms:** NET 10TH PROX

**Customer:** CITY OF WASHBURN  
 119 WASHINGTON AVE  
 WASHBURN, WI 54891

**Ship To:** CITY OF WASHBURN  
 119 WASHINGTON AVE  
 WASHBURN, WI 54891

**Cust PO#:** HARBOR WATER MAIN

**Job Name:**

Item	Description	Quantity	Net Price	UM	Total
PEC9BLK300	2X300 CTS DR9 HDPE BLUE PIPE	600	191.510	C	1149.06
FT444777NL	LF 2 CTS PJ SERV TEE	4	404.290	EA	1617.16
FC4477NL	LF 2 CTS X CTS COMP COUP	6	148.250	EA	889.50
FB4477MNL	LF 2 BALL CURB ST CTS PJ	6	485.410	EA	2912.46
PSISCK	2 SS INS STFNR CTS PE	36	3.050	EA	109.80

**Net Total:** \$6677.98  
**Tax:** \$0.00  
**Freight:** \$0.00  
**Total:** \$6677.98

Quoted prices are based upon receipt of the total quantity for immediate shipment (48 hours). SHIPMENTS BEYOND 48 HOURS SHALL BE AT THE PRICE IN EFFECT AT TIME OF SHIPMENT UNLESS NOTED OTHERWISE. QUOTES FOR PRODUCTS SHIPPED FOR RESALE ARE NOT FIRM UNLESS NOTED OTHERWISE.

CONTACT YOUR SALES REPRESENTATIVE IMMEDIATELY FOR ASSISTANCE WITH DBE/MBE/WBE/SMALL BUSINESS REQUIREMENTS.

Seller not responsible for delays, lack of product or increase of pricing due to causes beyond our control, and/or based upon Local, State and Federal laws governing type of products that can be sold or put into commerce. This Quote is offered contingent upon the Buyer's acceptance of Seller's terms and conditions, which are incorporated by reference and found either following this document, or on the web at <https://www.ferguson.com/content/website-info/terms-of-sale>  
 Govt Buyers: All items are open market unless noted otherwise.

LEAD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with \*NP in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.  
 COVID-19 ORDER: ANY REFERENCE TO OR INCORPORATION OF EXECUTIVE ORDER 14042 AND/OR THE EO-IMPLEMENTING FEDERAL CLAUSES (FAR 52.223-99 AND/OR DFARS 252.223-7999) IS EXPRESSLY REJECTED BY SELLER AND SHALL NOT APPLY AS SELLER IS A MATERIALS SUPPLIER AND THEREFORE EXEMPT UNDER THE EXECUTIVE ORDER.



**HOW ARE WE DOING? WE WANT YOUR FEEDBACK!**

Scan the QR code or use the link below to complete a survey about your bids:

<https://survey.medallia.com/?bidsorder&fc=2914&on=28164>



Jolma Electric LLC  
3100B Ellis Avenue  
Ashland, WI 54806

Phone: (715) 685-1144  
service@jolmaelectric.com  
www.jolmaelectric.com

Bill to  
**City of Washburn**  
502 W Bayfield St  
PO Box 638  
Washburn, WI 54891

Ship to  
**City of Washburn**  
City of Washburn  
502 W Bayfield St  
PO Box 638  
Washburn, WI 54891

**Quote #: q3133**

Quote Date: 8/26/2022

Quote Expiration Date: 9/26/2022

Description	Amount
-Directional drill 430' of 2" water line (supplied by city of Washburn). -Locate all private utility lines on drill path. -All utilities to be exposed by others. -See attached drill route.	\$7,380.00

Subtotal:	\$7,380.00
Tax:	\$0.00
Total:	\$7,380.00
Payments:	\$0.00

**Authorization**

I hereby authorize Jolma Electric LLC. to complete the proposed service and agree to pay the invoiced amount upon completion. I certify that I am fully authorized to accept this proposal and commit to payment.



**JOLMA ELECTRIC**  
LLC

**Attachments**

Jolma Electric LLC  
3100B Ellis Avenue  
Ashland, WI 54806

Phone: (715) 685-1144  
service@jolmaelectric.com  
www.jolmaelectric.com



1.

D50CDA15-D903-4164-83D9-2A3A31DD2375.jpeg

**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>SSK</sup> Administrator  
Re: Proposed 2023 Budget – Draft #1  
Date: September 12, 2022

Attached is the proposed 2023 Harbor Commission budget for your review. Please note the following points:

**Revenues:**

1. Slip Fee/Annual Fee – Amount reflects current rates, no changes anticipated at this time. Fees were increased by two percent in 2020. Further discussion can be had on this. Current rates are included in the packet. Any change to the rates requires a public hearing before adoption.
2. Sales Tax – This amount is the same on the expense side, so it is a wash.
3. Slip Transfers – This figure reflects an average of four (4) transfers per year at \$100 each (\$30 each to record at the Register of Deeds office).
4. Interest on Investment – Increased to reflect actual
5. Rent – I have not budgeted any proceeds from Dock usage as it is highly variable.
6. Fund Cash Balance Applied – There is at least \$400,000 available for capital projects after leaving \$100,000 in the fund balance (bank) at the lowest cash time of year which would be March 31<sup>st</sup> (before slip revenues come in). This also factors in an allowance for the tires and other outstanding projects. You can put this in the budget now for Pier 4 and any other improvements, or do a budget amendment when you have final costs.
7. I have not budgeted for marina profits. This figure is variable. We have used this to increase savings and then in turn for capital projects in the next year.

**Expenses:**

1. Base Salary and Benefits – Reflects seven percent (7%) each of the Administrator and Administrative Assistant. Wage and benefit amounts have not been finalized yet by the City Council.
2. Insurance – No anticipated changes.
3. Repairs & Maintenance – Dollars for Travelift and other repairs and maintenance at the Marina.
4. Capital Projects – With the draft budget, there would be \$23,878 available to place in this category, plus using up to whatever amount the Harbor Commission desired from its fund balance.
5. Principal and Interest Payments – Boat Ramp Loan \$17,072 in principal and \$1,309 in interest. Coal Dock loan \$35,718 in principle and \$7,395 in interest.
6. Unclassified – This is a miscellaneous account that has historically paid for the picnics and any travel expenses of the Harbor Commission.

Draft #1

Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2021 Actual Year-End	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Change In Budget
210-00-43524-000-000	PEFCA TANK REMOVAL GRANT	0.00	0.00	0.00	0.00	0.00
210-00-43525-000-000	COAL DOCK GRANT	0.00	0.00	0.00	0.00	0.00
210-00-43526-000-000	DNR GRANT	0.00	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL REVENUES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
210-00-46371-000-000	SLIP FEES	135,234.20	0.00	135,234.00	135,234.00	0.00
210-00-46372-000-000	ANNUAL FEE	5,000.00	0.00	5,000.00	5,000.00	0.00
210-00-46373-000-000	MARINA SALES TAX COLLECTED	7,713.06	0.00	7,713.00	7,713.00	0.00
210-00-46374-000-000	SLIP TRANSFER FEE	700.00	0.00	400.00	400.00	0.00
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>148,647.26</b>	<b>0.00</b>	<b>148,347.00</b>	<b>148,347.00</b>	<b>0.00</b>
210-00-48100-000-000	INTEREST ON INVESTMENTS	102.49	0.00	100.00	300.00	200.00
210-00-48111-000-000	INTEREST ON LATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-48200-000-000	RENT - COAL DOCK	6,160.00	0.00	0.00	0.00	0.00
210-00-48201-000-000	WINTER STORAGE FEES	0.00	0.00	0.00	0.00	0.00
210-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
210-00-48900-000-000	UNCLASSIFIED	4,903.09	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>		<b>11,165.58</b>	<b>0.00</b>	<b>100.00</b>	<b>300.00</b>	<b>200.00</b>
210-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
210-00-49102-000-000	TRANS FROM OTHER FUNDS-WE LAUN	0.00	0.00	0.00	0.00	0.00
210-00-49300-000-000	FUND CASH BALANCE APPLIED	0.00	0.00	200,000.00	0.00	-100.00
210-00-49400-000-000	SALES OF GENERAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
210-00-49401-000-000	SALE OF SLIPS	0.00	0.00	0.00	0.00	0.00
210-00-49402-000-000	MARINA PROFITS	143,572.90	0.00	0.00	0.00	0.00
<b>TRANSFER FROM OTHER FUNDS</b>		<b>143,572.90</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>-100.00</b>
<b>Total Revenues</b>		<b>303,385.74</b>	<b>0.00</b>	<b>348,447.00</b>	<b>148,647.00</b>	<b>-57.34</b>

## Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2021 Actual Year-End	2022 Projected Year-End	2022 Budget	2023 Proposed Budget	% Change In Budget
210-00-51450-312-000	MARINA	0.00	0.00	0.00	0.00	0.00
<b>GENERAL GOVERNMENT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
210-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
210-00-53540-110-000	BASE SALARY/WAGES	5,645.48	0.00	7,620.00	8,307.00	9.02
210-00-53540-111-000	PER DIEM	0.00	0.00	0.00	0.00	0.00
210-00-53540-151-000	FICA EXPENSE	423.79	0.00	584.00	637.00	9.08
210-00-53540-152-000	BENEFITS	1,001.78	0.00	1,222.00	1,468.00	20.13
210-00-53540-158-000	WORKMENS COMP	0.00	0.00	150.00	150.00	0.00
210-00-53540-160-000	INSURANCE	13,000.00	0.00	13,000.00	13,000.00	0.00
210-00-53540-210-000	OPER. PAYMENTS/DOCK FEE SPLIT	0.00	0.00	0.00	0.00	0.00
210-00-53540-249-000	PECFA CLEAN UP COST	0.00	0.00	0.00	0.00	0.00
210-00-53540-321-000	MEMBERSHIPS	585.00	0.00	600.00	700.00	16.67
210-00-53540-322-000	NEWS PAPER ADV.	0.00	0.00	300.00	300.00	0.00
210-00-53540-323-000	MANAGER LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-53540-342-000	REPAIRS & MAINT.	40,250.70	0.00	27,000.00	30,000.00	11.11
210-00-53540-343-000	MARINA RFP-EXPENSE	2,673.80	0.00	0.00	0.00	0.00
210-00-53540-591-000	SALES TAX PAYMENTS	7,712.91	0.00	7,713.00	7,713.00	0.00
210-00-53540-800-000	COAL DOCK PROJECT	0.00	0.00	0.00	0.00	0.00
210-00-53540-805-000	WE BOAT LAUNCH PROJECT	90,033.80	0.00	0.00	0.00	0.00
210-00-53540-810-000	CAPITAL PROJECT	90,558.02	0.00	228,290.00	23,878.00	-89.54
210-00-53540-820-000	CAPITAL IMPROVEMENT	49,070.00	0.00	0.00	0.00	0.00
<b>PUBLIC WORKS</b>		<b>300,955.28</b>	<b>0.00</b>	<b>286,479.00</b>	<b>86,153.00</b>	<b>-69.93</b>
210-00-58100-000-000	PRINCIPAL	52,082.43	0.00	51,909.00	52,790.00	1.70
210-00-58200-000-000	INTEREST AND FISCAL CHARGES	9,537.27	0.00	9,059.00	8,704.00	-3.92
<b>LOAN/LEASE PAYMENT</b>		<b>61,619.70</b>	<b>0.00</b>	<b>60,968.00</b>	<b>61,494.00</b>	<b>0.86</b>
210-00-59119-000-000	UNCLASSIFIED	0.50	0.00	1,000.00	1,000.00	0.00
210-00-59200-000-000	TRANSFER TO TID	0.00	0.00	0.00	0.00	0.00
210-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
210-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
210-00-59241-000-000	TRANSFER TO WATERFRONT DEVEL	0.00	0.00	0.00	0.00	0.00
<b>GASB 75 EXPENSE</b>		<b>0.50</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>362,575.48</b>	<b>0.00</b>	<b>348,447.00</b>	<b>148,647.00</b>	<b>-57.34</b>
<b>Net Totals</b>		<b>-59,189.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

*Year to Date*

Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2022	2022	2022	Budget Status	% of Budget
		September	Actual 09/12/2022	Budget		
210-00-43524-000-000	PEFCA TANK REMOVAL GRANT	0.00	0.00	0.00	0.00	0.00
210-00-43525-000-000	COAL DOCK GRANT	0.00	0.00	0.00	0.00	0.00
210-00-43526-000-000	DNR GRANT	0.00	0.00	0.00	0.00	0.00
<b>INTERGOVERNMENTAL REVENUES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
210-00-46371-000-000	SLIP FEES	0.00	135,234.80	135,234.00	0.80	100.00
210-00-46372-000-000	ANNUAL FEE	0.00	5,000.00	5,000.00	0.00	100.00
210-00-46373-000-000	MARINA SALES TAX COLLECTED	0.00	7,713.06	7,713.00	0.06	100.00
210-00-46374-000-000	SLIP TRANSFER FEE	300.00	700.00	400.00	300.00	175.00
<b>PUBLIC CHARGES FOR SERVICES</b>		<b>300.00</b>	<b>148,647.86</b>	<b>148,347.00</b>	<b>300.86</b>	<b>100.20</b>
210-00-48100-000-000	INTEREST ON INVESTMENTS	0.00	322.49	100.00	222.49	322.49
210-00-48111-000-000	INTEREST ON LATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-48200-000-000	RENT - COAL DOCK	0.00	1,950.00	0.00	1,950.00	0.00
210-00-48201-000-000	WINTER STORAGE FEES	0.00	0.00	0.00	0.00	0.00
210-00-48400-000-000	INSURANCE RECOVERIES	0.00	2,185.00	0.00	2,185.00	0.00
210-00-48900-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>		<b>0.00</b>	<b>4,457.49</b>	<b>100.00</b>	<b>4,357.49</b>	<b>4,457.49</b>
210-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
210-00-49102-000-000	TRANS FROM OTHER FUNDS-WE LAUN	0.00	0.00	0.00	0.00	0.00
210-00-49300-000-000	FUND CASH BALANCE APPLIED	0.00	0.00	200,000.00	-200,000.00	0.00
210-00-49400-000-000	SALES OF GENERAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
210-00-49401-000-000	SALE OF SLIPS	0.00	0.00	0.00	0.00	0.00
210-00-49402-000-000	MARINA PROFITS	0.00	147,357.50	0.00	147,357.50	0.00
<b>TRANSFER FROM OTHER FUNDS</b>		<b>0.00</b>	<b>147,357.50</b>	<b>200,000.00</b>	<b>-52,642.50</b>	<b>73.68</b>
<b>Total Revenues</b>		<b>300.00</b>	<b>300,462.85</b>	<b>348,447.00</b>	<b>-47,984.15</b>	<b>86.23</b>



## Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2022 September	2022 Actual 09/12/2022	2022 Budget	Budget Status	% of Budget
210-00-51450-312-000	MARINA	0.00	0.00	0.00	0.00	0.00
<b>GENERAL GOVERNMENT</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
210-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
210-00-53540-110-000	BASE SALARY/WAGES	0.00	5,230.90	7,620.00	2,389.10	68.65
210-00-53540-111-000	PER DIEM	0.00	0.00	0.00	0.00	0.00
210-00-53540-151-000	FICA EXPENSE	0.00	391.30	584.00	192.70	67.00
210-00-53540-152-000	BENEFITS	0.00	732.16	1,222.00	489.84	59.91
210-00-53540-158-000	WORKMENS COMP	0.00	0.00	150.00	150.00	0.00
210-00-53540-160-000	INSURANCE	0.00	0.00	13,000.00	13,000.00	0.00
210-00-53540-210-000	OPER. PAYMENTS/DOCK FEE SPLIT	0.00	0.00	0.00	0.00	0.00
210-00-53540-249-000	PECFA CLEAN UP COST	0.00	0.00	0.00	0.00	0.00
210-00-53540-321-000	MEMBERSHIPS	0.00	585.00	600.00	15.00	97.50
210-00-53540-322-000	NEWS PAPER ADV.	0.00	0.00	300.00	300.00	0.00
210-00-53540-323-000	MANAGER LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
210-00-53540-342-000	REPAIRS & MAINT.	0.00	26,327.45	27,000.00	672.55	97.51
210-00-53540-343-000	MARINA RFP-EXPENSE	0.00	0.00	0.00	0.00	0.00
210-00-53540-591-000	SALES TAX PAYMENTS	0.00	7,712.91	7,713.00	0.09	100.00
210-00-53540-800-000	COAL DOCK PROJECT	0.00	0.00	0.00	0.00	0.00
210-00-53540-805-000	WE BOAT LAUNCH PROJECT	0.00	0.00	0.00	0.00	0.00
210-00-53540-810-000	CAPITAL PROJECT	0.00	32,604.47	228,290.00	195,685.53	14.28
210-00-53540-820-000	CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
<b>PUBLIC WORKS</b>		<b>0.00</b>	<b>73,584.19</b>	<b>286,479.00</b>	<b>212,894.81</b>	<b>25.69</b>
210-00-58100-000-000	PRINICIPAL	0.00	51,907.08	51,909.00	1.92	100.00
210-00-58200-000-000	INTEREST AND FISCAL CHARGES	0.00	9,071.84	9,059.00	-12.84	100.14
<b>LOAN/LEASE PAYMENT</b>		<b>0.00</b>	<b>60,978.92</b>	<b>60,968.00</b>	<b>-10.92</b>	<b>100.02</b>
210-00-59119-000-000	UNCLASSIFIED	0.00	0.00	1,000.00	1,000.00	0.00
210-00-59200-000-000	TRANSFER TO TID	0.00	0.00	0.00	0.00	0.00
210-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
210-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
210-00-59241-000-000	TRANSFER TO WATERFRONT DEVEL	0.00	0.00	0.00	0.00	0.00
<b>GASB 75 EXPENSE</b>		<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Total Expenses</b>		<b>0.00</b>	<b>134,563.11</b>	<b>348,447.00</b>	<b>213,883.89</b>	<b>38.62</b>
<b>Net Totals</b>		<b>300.00</b>	<b>165,899.74</b>	<b>0.00</b>	<b>-165,899.74</b>	

**APPROVED**

*Current Rates*

Slips & Qty			PROPOSE D 2% Increase						Revised 9/20/2019
Size	Qty Holders	Sq Ft/Slip	\$2.65/sq ft	Ttl Per Unit Size	Envir Fee	Subtotal	Sales Tax	Total Maint Fee Per Unit	Total Fees to HC w/o sales tax
12 x 24	6	288	763.20	4,579.20	50.00	813.20	44.73	857.93	4,879.20
12 x 28	2	336	890.40	1,780.80	50.00	940.40	51.72	992.12	1,880.80
13 x 28	20	364	964.60	19,292.00	50.00	1014.60	55.80	1,070.40	20,292.00
14 x 24	1	336	890.40	890.40	50.00	940.40	51.72	992.12	940.40
14 x 32	9	448	1,187.20	10,684.80	50.00	1237.20	68.05	1,305.25	11,134.80
14 x 36	1	504	1,335.60	1,335.60	50.00	1385.60	76.21	1,461.81	1,385.60
15 x 32	17	480	1,272.00	21,624.00	50.00	1322.00	72.71	1,394.71	22,474.00
15 x 36	22	540	1,431.00	31,482.00	50.00	1481.00	81.46	1,562.46	32,582.00
15 x 42	1	630	1,669.50	1,669.50	50.00	1719.50	94.57	1,814.07	1,719.50
17 x 42	11	714	1,892.10	20,813.10	50.00	1942.10	106.82	2,048.92	21,363.10
17 x 46	8	782	2,072.30	16,578.40	50.00	2122.30	116.73	2,239.03	16,978.40
17 x 50	2	850	2,252.50	4,505.00	50.00	2302.50	126.64	2,429.14	4,605.00
Ttl	100			135,234.80					140,234.80
<b>Slip Holders that Use their Slips (as of 8/8/19)</b>									
Non-user	34						Maintenan ce & Envir Fee	140,234.80	
User	67						5.5% Sales Tax	7,712.91	
Total Slips	101							147,947.71	