

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



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

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

Caroline Nelson  
Matt Crowell  
City Administrator

Candace Kolenda  
Rodger Reiswig  
Marina Manager

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

**DATE:** Wednesday, October 19, 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/85730354804?pwd=emYxWkt4OHNEQ2tSWkh4bmNXSWNCdz09> or by calling 1 (877) 853-5247 (Toll Free) and entering Webinar ID: **857 3035 4804** and using passcode **091759** 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 September 21, 2022 Meeting
- C. Public Comments/Member Comments
- D. Treasurer's Report
  1. Payment of Invoices
- E. Slip Transfers – None
- F. Public Hearing, Discussion & Action on 2023 Slip Fees
- G. Discussion & Action on 2023 Harbor Commission Budget
- H. Reconsideration of Previous Action to Discontinue Work with AMI Engineering
- I. Discussion and Action on Installation of Electrical Disconnect on Pier 4 and Replacement of Meter Box on North Side of Ship's Store
- J. Marina Manager's Report
  1. September Financial Reports
- K. Update on the Following Projects/Items
  1. Ship's Store Window
  2. Update on Travelift Tire Replacement/Travelift Repair Schedule
  3. Update on Water Line Replacement/Lift Station Repairs
- L. Adjourn

**September 21, 2022**

**HARBOR COMMISSION MEETING**

5:30 P.M.

WASHBURN CITY HALL - 119 N WASHINGTON AVENUE

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

Commission Members Absent: Nick Suminski

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

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

**Approval of Minutes of the August 17, 2022 Meeting** – Kolenda moved, and Crowell seconded, to approve and place on file the August 17, 2022 meeting minutes. Motion carried 6-0.

**Public/Member Comment** – Wright commented on lighting on coal dock and blockage of harbor lights by the coal dock. Options will be considered.

**Treasurer's Report** – Crowell moved, and Kolenda seconded, to accept and place on file the Harbor Commission financial reports. Motion carried 6-0.

1. **Payment of Invoices** – Reiswig moved, and Nelson seconded, to approve the invoice from Impact Protective Coatings in the amount of \$2,650.00. Motion carried 6-0. Reiswig moved, and Kolenda seconded to approve the invoice from L&M in the amount of \$232.22. Motion carried 6-0. Crowell moved, and Kolenda seconded to approve the invoice from Washburn Hardware in the amount of \$60.40. Motion carried 6-0. Kolenda moved, and Reiswig seconded, to approve the invoice from AMI Consulting Engineers in the amount of \$3,042.50. Motion carried 6-0. Kolenda moved, and Nelson seconded, to approve the invoice from Washburn Marina in the amount of \$2,887.50. Motion carried 6-0. Crowell moved, and Kolenda seconded, to approve the invoice from Cady Plumbing and HVAC in the amount of \$3,981.30. Motion carried 6-0. Crowell moved, and Kolenda seconded, to approve the employee expense and travel report from Carl Broberg in the amount of \$409.25. Motion carried 6-0.

**Slip Transfers** – Completion of two slip transfers; Pier 1, Slip #012 and Pier 1, Slip #042.

**Marina Manager's Report:** Shrider was not in attendance. Report discussion postponed.

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

1. **Service Bay Heater** – Work has been completed.
2. **Ship's Store Window** – Window has arrived at Carlson's in Ashland. Broberg met the contractor, Paul Ratliff, to discuss additional leakage around the window, but extent of issues will not be fully understood until work begins. Suggestion to proceed with investigation and cost estimate for full project.
3. **Travelift Tire Replacement/Travelift Repair Schedule** – Still waiting on Marine Travel for additional information. End of October is the current timeframe.

**Discussion & Action on Cost Estimates for Spud Replacement/Repair on Pier 4** – AMI Consulting Engineers has been advised on the project and the need for final engineering plans. Change order includes additional electrical

engineering costs. Mechanical engineering was part of the original request. Additional sampling and permitting costs increased as well. Pier Genius Dock recommended initial engineering consultation with AMI. However, Broberg suggested suspending work with AMI due to dissatisfaction of work. Currently waiting on electrical consultation with Omar Nelson Electric. Kolenda moved, and Nelson seconded to not approve change order and discontinue work with AMI Consulting Engineers. Motion carried 6-0.

**Discussion & Action on Purchase of Kasco Aerators from the City of Bayfield** – \$250/each for four, total of \$1000 rental annually from Bayfield. \$1371/each to purchase new, total of \$5484. Discussion on placement and permanency of deicing various piers. Kolenda moved, and Reiswig seconded, to purchase four new Kasco Deicers for an estimate of \$7000. Motion carried 6-0.

**Discussion & Action on Water Line/Grinder Pump Repairs** – Estimate received from Public Works Director for water line, disconnect valves, alternating Flight pumps. Discussion on purchasing a new pump versus rebuilding of the existing pump. Reiswig moved, and Nelson seconded to proceed with the work and to purchase a new pump as a standby, and attempt to rebuild the existing pump as a standby, up to a total of \$38,000 plus Public Works staff time. Motion carried 6-0.

**Discussion & Action on 2023 Harbor Commission Budget** – Overview of budget presented by Kluver. Discussion on raising slip rates on a regular, competitive basis. Kolenda moved, and Wright seconded, to propose raising the per square foot slip fee by 3%. Motion carried 6-0. Public hearing will be scheduled. Final budget approval will occur once slip fee increase is finalized.

**Report on Wisconsin Commercial Ports Association Meeting** – Broberg attended. A follow up conference will be held to vote on various issues due to lack of quorum. Discussion at conference various federal funding sources for large maritime projects.

**Adjourn** – Broberg to adjourn at 7:20 p.m.

Respectfully Submitted,  
Arianna Austin  
Administrative Assistant

**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
13-Sep	Deposit	18,367.19
15-Sep Ck# 936	Wasbhurn Marina	-19,099.00
23-Sep Ck# 937	Washburn Marina	-19,099.00
	Sales tax	-4,509.95
23-Sep	Deposit	13,248.05
26-Sep	Deposit	23,919.96
30-Sep	Interest	6.79
3-Oct Ck# 938	Washburn Marina	-18,193.00
4-Oct	Deposit	8,785.24
7-Oct Ck# 939	Washburn Marina	-18,193.00

**Balance as of 10/11/2022**

**56,716.63**

**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 Ineterest	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
13-Sep September Fringe	-49.02
Impact Protective Coating	-2,650.00
AMI Consulting	-3,042.50
Washburn Hardware	-60.40
L&M	-232.22
Washburn Marina	-2,887.50
29-Sep August & September Payroll	-1,581.47
30-Sep Interest	185.01

**Balance as of 10/11/22**

**\$638,333.02**

# MARINE TRAVELIFT®

49 E. YEW ST.  
 STURGEON BAY, WI 54235 USA  
 PHONE: (920) 743-6202  
 FAX: (920) 743-1522

*Handwritten:*  
 100622  
 210-00-53540-610-000

<b>REMIT TO: WIRE TRANSFER</b> Please contact Marine Travelift for payment instructions.	<b>PAYMENT BY CHECK</b> Marine Travelift Inc 49 E. Yew St. Sturgeon Bay, WI 54235
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**BILL TO :**  
 WASHBURN MARINA  
 1 MARINA DR.  
 WASHBURN, WI 54891

**SHIP TO :**  
 WASHBURN MARINA  
 1 MARINA DR.  
 WASHBURN, WI 54891

ORDER#	SHIP #	LOC	SHIP VIA			COL/PPD FREIGHT PREPAID	INVOICE #
147624			TBD				147624
ORDER DATE	EXW DATE	CUST #	PURCHASE ORDER #		JOB #	SLS	DATE
	TBD	M49093				RJ	10/06/22
LINE SEQ #	ITEM NO	UOM	QTY'S:	ORDERED	SHIPPED	BACKORDERED	NET PRICE
	DESCRIPTION		PRICES:	UNIT	EXTENDED		
1	QTY 8 - PN 3016995 - TIRE,50X20-20		\$	3,875.00		\$ 31,000.00	
2	QTY 8 - PN 607846 - TUBE,TIRE,14X20		\$	86.57		692.56	
3	QTY 8 - PN 601734 - FLAP,TIRE,20X14		\$	104.98		839.84	
4	ORDER TOTAL					\$ 32,532.40	
5	PAYMENT DUE UPON RECEIPT						\$ 32,532.40
<b>TERMS: PAYMENT DUE UPON RECEIPT</b>						<b>INVOICE TOTAL:</b>	\$ 32,532.40

**PAYABLE IN U.S. DOLLARS**



Printers Affidavit of Publication

(State of Wisconsin)

ss.

(County of Ashland)

**Max Schmidt**

orn, on oath, says that they are the Legal  
ntative of the daily newspaper known as  
**Daily Press** and published at Ashland, WI in  
y and the State of Wisconsin, says that the  
d copy of:

**Slip Fees for Washburn Marina**

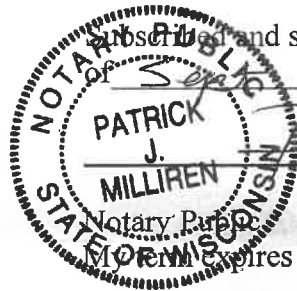
part of this affidavit, was published in the  
r on the following dates:

**September 30, 2022**

hat the said printed notice so annexed was  
e said The Ashland Daily Press, the  
which the same was published.

By: Max Schmidt

Title: Legal Notice Representative



Subscribed and sworn to before me on this 30th  
of Sept, 2022 AD

Pat J. Milliren

Notary Public  
My term expires on: July 7, 2023

FEES:

Total =

100322  
210-00-53540322-000  
\$32.77

**AFFIDAVIT NOTICE**

Enclosed is the affidavit for a legal advertisement that ended recently. If you have questions, please contact us at

[legals@ashlanddailynews.net](mailto:legals@ashlanddailynews.net)

AD DESCRIPTION: 2023 Slip Fees for Washburn Marina

AD #: 60532 CHARGES (including Affidavit): \$ 32.77

THIS IS NOT AN INVOICE: Charges appearing here will be on your end-of-the-month statement. This copy is for your records.



1 Marina Drive, PO Box 482  
Washburn, WI 54891

# Product Invoice


Date	Invoice #
10/4/2022	6079.6

<b>Bill To</b>
City of Washburn Harbor Comm Scott Kløver 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

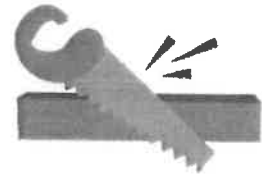
<b>Boat Name</b>	Pier 3 Floats
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Item Code	Description	Qty	Price E...	Amount
Special Order	Bubbler	4	1,040.59	4,162.36
Special Order	Universal Dock Mount	4	308.53	1,234.12
Freight In-Special Orders	Freight In Spec Orders PO's	1	153.49	153.49

  
 100522  
 210.00-53540-410-000

<p><b>Thank you for choosing Washburn Marina for all your boating needs.</b></p>	Sales Tax (0.0%)	\$0.00
	Total	\$5,549.97
	Payments/Credits	\$0.00
<p><small><i>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.</i></small></p>		<p><b>Balance Due \$5,549.97</b></p>

# INVOICE



**Ratliff Construction**

1509 Woodbury Ln  
Ashland, WI 54806

715 292 1063

**BILL TO**

Washburn Marina  
1 Marina Drive  
Washburn, WI  
54891


**INVOICE #**

342

**INVOICE DATE**

10/12/2022

DESCRIPTION	AMOUNT
Provide and install new window in marina store, includes window, new flashing, interior trim and labor.	3,000.00
<b>TOTAL</b>	<b>\$3,000.00</b>

  
10/12/22  
2 10-00-53540-342-000

*Thank you*

**TERMS & CONDITIONS**

Payment is due within 15 days

**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: Harbor Matters for October 19, 2022 Meeting  
Date: October 12, 2022

Please see the comments below on several agenda items:

- F. The Harbor Commission should conduct the public hearing to obtain comments on the proposed three percent rate increase. Materials are included in the packet on what the rate structure would be which would generate an additional \$4,083 in revenue. At the conclusion of the public hearing, the Harbor Commission can act on the fee rate for 2023.
- G. A revised budget (Draft #2) has been included in the packet that reflects a proposed three percent increase in the slip fees, and there was a small adjustment in the benefits line item over the last draft. I ask that the Commission approved a 2023 budget with whatever fee increase may be decided upon. The Harbor Commission proposed budget will then be forward to the City Council for approval.
- H. At the last meeting, a motion was made to discontinue work with AMI Consulting Engineers. Informing AMI of this decision, and in subsequent conversations afterwards, it was noted that the Harbor Commission is \$3,014 away from getting its original scope of work. They indicated they can complete it within a month. This scope of work would be beneficial to continue working on the proposed project with Pier Genius and in applying for grant funding. I ask the Harbor Commission to reconsider its decision to allow the original scope of work to be completed so we do not need to start over with a new firm. To accomplish this, the proper procedure would be to make a motion to reconsider the motion from the last meeting. If that motion is approved, a new motion could be made to allow AMI to complete the original scope of work for the original contract amount.
- I. A proposal on this should be forthcoming.
- K. The window is in (invoice in packet). The tires are in stock (invoice included in packet). Once paid for, we can schedule the work. The water line and lift station repair items are being ordered and scheduled.

Please know that I will not be attending in person. If you have any questions, please let me know in advance.

## Scott Kluver

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**From:** Arianna Austin <aaustin@cityofwashburn.org>  
**Sent:** Tuesday, September 27, 2022 12:47 PM  
**Cc:** Scott Kluver; Carl Broberg; Nick Suminski; mattc@chippewavalleybank.com; Caroline Nelson; Candace Kolenda; Roger Reiswig; 'Michael Wright'  
**Subject:** City of Washburn - Harbor Commission Public Hearing  
**Attachments:** Slip Fees Proposed 3 Percent 2023.pdf; Notice of Public Hearing 2023 Slip Fees.pdf

Greetings Washburn Marina Slip Holders:

On behalf of the Washburn Harbor Commission, we hope that you enjoyed the 2022 boating season at the Washburn Marina. While the season is coming to a close, the Washburn Harbor Commission continues to plan and work year-round to continue to make improvements at the Washburn Marina and to help keep the facility in good repair. With that work, there are of course costs involved. While the Harbor Commission has been working to keep rates reasonable, they are proposing a three percent increase to the rates for the 2023 season. The last increase was approved in 2019 for the 2020 season. You are invited to comment on this proposal at our next Harbor Commission meeting on October 19 starting at 5:30pm. With the use of Zoom, we hope participation will be easier for those of you who live outside the local area.

Attached you will find the formal notice with information on how to participate in the hearing. Also attached is a spreadsheet that shows what the three percent increase rate would mean, taking the current square footage rate from \$2.65 to \$2.73. If you have any questions on this process, please do not hesitate to ask.

Scott J. Kluver, Administrator  
City of Washburn  
119 Washington Ave  
PO Box 638  
Washburn, WI 54891  
Phone: 715-373-6160 Ext. 4  
washburnadmin@cityofwashburn.org

Arianna Austin, Administrative Assistant  
City of Washburn  
119 Washington Ave  
PO Box 638  
Washburn, WI 54891  
Phone: 715-373-6160 Ext. 2  
aaustin@cityofwashburn.org

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

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**Notice of Public Hearing  
2023 Slip Maintenance Fees for the Washburn Marina**

**Please take notice that on Wednesday, October 19<sup>th</sup> at 5:30 p.m. at the Washburn City Hall, the City of Washburn Harbor Commission will hold a public hearing on increasing the slip maintenance fees for 2023.**

**The proposal is to increase the slip fees by three percent (3%). This will be to increase funds to keep up with costs and continue to do improvements. The slip fees were last adjusted in 2019 for the 2020 season.**

**All of the marina slip holders and the public are invited to comment. The Washburn City Hall is located at 119 Washington Avenue, Washburn, Wisconsin 54891. Individuals may also participate via Zoom at <https://us02web.zoom.us/j/85730354804?pwd=emYxWkt4OHNEQ2tSWkh4bmNXSWNCdz09> or by calling 1-888-788-0099 (Toll Free) and entering Webinar ID: 857 3035 4804 with passcode 091759. Slip holders unable to attend may submit written comment to the attention of the City Administrator, P.O. Box 638, Washburn, WI 54891 or e-mail at [washburnadmin@cityofwashburn.org](mailto:washburnadmin@cityofwashburn.org) .**

**Scott J. Kluver  
City Administrator**

**Daily Press Box Ad 09/30/2022  
E-mailed/Mailed to All Washburn Marina Slip Holders**

Slips & Qty			Proposed 3 %						
Size	Qty Holders	Sq Ft/Slip	\$2.73/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	786.24	4,717.44	50.00	836.24	45.99	882.23	5,017.44
12 x 28	2	336	917.28	1,834.56	50.00	967.28	53.20	1,020.48	1,934.56
13 x 28	20	364	993.72	19,874.40	50.00	1043.72	57.40	1,101.12	20,874.40
14 x 24	1	336	917.28	917.28	50.00	967.28	53.20	1,020.48	967.28
14 x 32	9	448	1,223.04	11,007.36	50.00	1273.04	70.02	1,343.06	11,457.36
14 x 36	1	504	1,375.92	1,375.92	50.00	1425.92	78.43	1,504.35	1,425.92
15 x 32	17	480	1,310.40	22,276.80	50.00	1360.40	74.82	1,435.22	23,126.80
15 x 36	22	540	1,474.20	32,432.40	50.00	1524.20	83.83	1,608.03	33,532.40
15 x 42	1	630	1,719.90	1,719.90	50.00	1769.90	97.34	1,867.24	1,769.90
17 x 42	11	714	1,949.22	21,441.42	50.00	1999.22	109.96	2,109.18	21,991.42
17 x 46	8	782	2,134.86	17,078.88	50.00	2184.86	120.17	2,305.03	17,478.88
17 x 50	2	850	2,320.50	4,641.00	50.00	2370.50	130.38	2,500.88	4,741.00
Ttl	100			139,317.36					144,317.36
<b>Slip Holders that Use their Slips (as of 8/8/19)</b>									
Non-user	34						Maintenan ce & Envir Fee	144,317.36	
User	67						5.5% Sales Tax	7,937.45	
Total Slips	101							152,254.81	

Draft #2

## 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	139,317.00	3.02
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	7,937.00	2.90
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>152,654.00</b>	<b>2.90</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>152,954.00</b>	<b>-56.10</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	1,428.00	16.86
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	7,937.00	2.90
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	28,001.00	-87.73
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>90,460.00</b>	<b>-68.42</b>
210-00-58100-000-000	PRINICIPAL	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>152,954.00</b>	<b>-56.10</b>
<b>Net Totals</b>		<b>-59,189.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

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



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

To: Harbor Commission Members  
From: Scott J. Kluver, <sup>SK</sup> Administrator  
Re: Proposed 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	PRINICIPAL	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>	

*Keen to Date*

Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2022 September	2022 Actual 09/12/2022	2022 Budget	Budget Status	% of 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	PRINCIPAL	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>	

Current Rates

APPROVED

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	

## Scott Kluver

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**From:** Chase Dewhirst <chase.dewhirst@amiengineers.com>  
**Sent:** Wednesday, October 5, 2022 9:25 PM  
**To:** Scott Kluver; 'Carl Broberg'  
**Subject:** RE: Pier 4 - Upgrades

Scott:

Per our original proposal, we were planning to provide construction documents (construction plans & specifications) for the following items:

1. Additional finger piers
2. Alterations to moorings
3. ADA Chair lift
4. Paddle Craft launch

We were proposing to provide the items described above for fee of \$19,710.00. We have already invoiced the City of Washburn a total of \$16,696.25 which leaves \$3,013.75 remaining on our original proposal. Since the scope of work has not changed from our original proposal, we will complete the remaining scope of work for that amount.

As for schedule, we can complete the remaining items and have the final deliverables to you by Friday October 28<sup>th</sup>. Please let me know if the remaining project fees & schedule are acceptable.

Thanks again and let me know what you think.

**Chase Dewhirst, PE (MN)** – Marine Civil Engineering Manager

**AMI Consulting Engineers, PA**

91 Main St Superior, WI 54880

P: 715.718.2193 ext. 17

C: 651.263.9915

E: [chase.dewhirst@amiengineers.com](mailto:chase.dewhirst@amiengineers.com)

Connect with us on:



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**From:** Scott Kluver <washburnadmin@cityofwashburn.org>  
**Sent:** Tuesday, October 4, 2022 9:41 AM  
**To:** Chase Dewhirst <chase.dewhirst@amiengineers.com>; 'Carl Broberg' <crbroberg@centurytel.net>  
**Subject:** RE: Pier 4 - Upgrades

**Caution:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Chase,

Finally getting back to you related to our last conversation.

Can you please tell us what the remaining time and charges would be to obtain the engineering and design drawings, and the technical specifications?

Scott J. Kluver



**Washburn Marina**  
**Balance Sheet**  
As of September 30, 2022

	<u>Sep 30, 22</u>		
<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	19,637.43	2-1100 · Accounts Payable	17,319.01
1-1120 · Petty Cash	248.56	<b>Total Accounts Payable</b>	<u>17,319.01</u>
<b>Total 1-1100 · Cash</b>	<u>19,885.99</u>	<b>Credit Cards</b>	
<b>Total Checking/Savings</b>	<u>19,885.99</u>	2-1110 · Credit Card Payable	3,537.63
<b>Accounts Receivable</b>		<b>Total Credit Cards</b>	<u>3,537.63</u>
1-1200 · Accounts Receivable		<b>Other Current Liabilities</b>	
1-1210 · Billed Invoices	85,240.16	2-1300 · Payroll Liabilities	
<b>Total 1-1200 · Accounts Receivable</b>	<u>85,240.16</u>	2-1310 · Employee Health Benefits	275.76
<b>Total Accounts Receivable</b>	<u>85,240.16</u>	2-1320 · Unemployment Comp Tax	424.81
<b>Other Current Assets</b>		2-1330 · State Withholding	1,200.90
1-1300 · Ship Store Inventory		<b>Total 2-1300 · Payroll Liabilities</b>	<u>1,901.47</u>
1-1311 · Clothing	722.83	2-1400 · Tax Liabilities	
1-1312 · Consumables	69.26	2-1410 · Sales Tax Payable	4,836.74
1-1313 · Marine Supplies	72,142.30	<b>Total 2-1400 · Tax Liabilities</b>	<u>4,836.74</u>
1-1314 · Personal Items	2,622.81	2-1500 · Other Liabilities	
1-1316 · Diesel Fuel	8,520.16	2-1520 · Deferred Unearned Revenue	
1-1317 · Gasoline	3,542.60	2-1521 · Slip Rent and Sales	6,651.40
1-1319 · Slow Moving Contra	935.22	2-1522 · Gift Certificates Outstanding	392.88
<b>Total 1-1300 · Ship Store Inventory</b>	<u>88,555.18</u>	2-1523 · Haul Out, Storage, Launch	32,147.46
1-1340 · Prepaid Expenses	7,336.45	<b>Total 2-1520 · Deferred Unearned Revenue</b>	<u>39,191.74</u>
12000 · Undeposited Funds	6,903.04	2-1530 · Refundable Deposits	4,070.30
<b>Total Other Current Assets</b>	<u>102,794.67</u>	<b>Total 2-1500 · Other Liabilities</b>	<u>43,262.04</u>
<b>Total Current Assets</b>	<u>207,920.82</u>	<b>Total Other Current Liabilities</b>	<u>50,000.25</u>
<b>Fixed Assets</b>		<b>Total Current Liabilities</b>	<u>70,856.89</u>
1-2100 · Furniture, Fixtures, Equipment	1,528.47	<b>Total Liabilities</b>	<u>70,856.89</u>
<b>Total Fixed Assets</b>	<u>1,528.47</u>	<b>Equity</b>	
<b>TOTAL ASSETS</b>	<u><u>209,449.29</u></u>	3-3000 · Retained Earnings	-19,319.96
		<b>Net Income</b>	157,912.36
		<b>Total Equity</b>	<u>138,592.40</u>
		<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>209,449.29</u></u>

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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	8,727.94	6,000.00	2,727.94	145.47%	176,920.42	154,000.00	22,920.42	114.88%
4-2000 · Service Dept Income	53,386.64	46,869.00	6,517.64	113.91%	370,676.57	348,054.00	22,622.57	106.5%
4-3000 · Ship Store Income	26,664.60	25,050.00	1,614.60	106.45%	137,003.02	157,380.00	-20,376.98	87.05%
<b>Total Income</b>	<b>88,779.18</b>	<b>77,919.00</b>	<b>10,860.18</b>	<b>113.94%</b>	<b>684,600.01</b>	<b>659,434.00</b>	<b>25,166.01</b>	<b>103.82%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	11,166.18	11,881.00	-714.82	93.98%	109,565.66	96,310.00	13,255.66	113.76%
5-3000 · Ship Store COGS	19,116.99	16,823.00	2,293.99	113.64%	91,484.61	108,603.00	-17,118.39	84.24%
<b>Total COGS</b>	<b>30,283.17</b>	<b>28,704.00</b>	<b>1,579.17</b>	<b>105.5%</b>	<b>201,050.27</b>	<b>204,913.00</b>	<b>-3,862.73</b>	<b>98.12%</b>
<b>Gross Profit</b>	<b>58,496.01</b>	<b>49,215.00</b>	<b>9,281.01</b>	<b>118.86%</b>	<b>483,549.74</b>	<b>454,521.00</b>	<b>29,028.74</b>	<b>106.39%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	6,545.65	7,050.00	-504.35	92.85%	29,584.37	33,700.00	-4,115.63	87.79%
6-2000 · Service Dept Expenses	9,052.51	9,274.00	-221.49	97.61%	62,316.30	71,052.00	-8,735.70	87.71%
6-3000 · Ship Store Expenses	6,235.17	7,507.00	-1,271.83	83.06%	35,336.14	45,776.00	-10,439.86	77.19%
6-4000 · General Expenses	24,879.69	23,863.00	1,016.69	104.26%	156,595.75	149,958.00	6,637.75	104.43%
<b>Total Expense</b>	<b>46,713.02</b>	<b>47,694.00</b>	<b>-980.98</b>	<b>97.94%</b>	<b>283,832.56</b>	<b>300,486.00</b>	<b>-16,653.44</b>	<b>94.46%</b>
<b>Net Ordinary Income</b>	<b>11,782.99</b>	<b>1,521.00</b>	<b>10,261.99</b>	<b>774.69%</b>	<b>199,717.18</b>	<b>154,035.00</b>	<b>45,682.18</b>	<b>129.66%</b>
<b>Net Income</b>	<b>11,782.99</b>	<b>1,521.00</b>	<b>10,261.99</b>	<b>774.69%</b>	<b>199,717.18</b>	<b>154,035.00</b>	<b>45,682.18</b>	<b>129.66%</b>
<b>PREVIOUS YEAR COMPARISON</b>								
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-1000 · Facility Income	8,727.94	6,000.00	2,727.94	145.47%	176,920.42	154,000.00	22,920.42	114.88%
4-2000 · Service Dept Income	53,386.64	46,869.00	6,517.64	113.91%	370,676.57	348,054.00	22,622.57	106.5%
4-3000 · Ship Store Income	26,664.60	25,050.00	1,614.60	106.45%	137,003.02	157,380.00	-20,376.98	87.05%
<b>Total Income</b>	<b>88,779.18</b>	<b>77,919.00</b>	<b>10,860.18</b>	<b>113.94%</b>	<b>684,600.01</b>	<b>659,434.00</b>	<b>25,166.01</b>	<b>103.82%</b>
<b>Cost of Goods Sold</b>								
5-2000 · Service Dept COGS	11,166.18	11,881.00	-714.82	93.98%	109,565.66	96,310.00	13,255.66	113.76%
5-3000 · Ship Store COGS	19,247.63	16,823.00	2,424.63	114.41%	91,615.25	108,603.00	-16,987.75	84.36%
<b>Total COGS</b>	<b>30,413.81</b>	<b>28,704.00</b>	<b>1,709.81</b>	<b>105.96%</b>	<b>201,180.91</b>	<b>204,913.00</b>	<b>-3,732.09</b>	<b>98.18%</b>
<b>Gross Profit</b>	<b>58,365.37</b>	<b>49,215.00</b>	<b>9,150.37</b>	<b>118.59%</b>	<b>483,419.10</b>	<b>454,521.00</b>	<b>28,898.10</b>	<b>106.36%</b>
<b>Expense</b>								
6-1000 · Facility Expenses	6,545.65	7,050.00	-504.35	92.85%	29,584.37	33,700.00	-4,115.63	87.79%
6-2000 · Service Dept Expenses	9,052.51	9,274.00	-221.49	97.61%	62,316.30	71,052.00	-8,735.70	87.71%
6-3000 · Ship Store Expenses	6,235.17	7,507.00	-1,271.83	83.06%	35,336.14	45,776.00	-10,439.86	77.19%
6-4000 · General Expenses	24,879.69	23,863.00	1,016.69	104.26%	156,595.75	149,958.00	6,637.75	104.43%
<b>Total Expense</b>	<b>46,713.02</b>	<b>47,694.00</b>	<b>-980.98</b>	<b>97.94%</b>	<b>283,832.56</b>	<b>300,486.00</b>	<b>-16,653.44</b>	<b>94.46%</b>
<b>Net Ordinary Income</b>	<b>11,652.35</b>	<b>1,521.00</b>	<b>10,131.35</b>	<b>766.1%</b>	<b>199,586.54</b>	<b>154,035.00</b>	<b>45,551.54</b>	<b>129.57%</b>
<b>Net Income</b>	<b>11,652.35</b>	<b>1,521.00</b>	<b>10,131.35</b>	<b>766.1%</b>	<b>199,586.54</b>	<b>154,035.00</b>	<b>45,551.54</b>	<b>129.57%</b>

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

BUDGET V ACTUAL								
	Sep 22	Budget	\$ Over Budget	% of Budget	Apr - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
4-1100 · In-Season	3,271.44	2,000.00	1,271.44	163.57%	151,807.33	145,500.00	6,307.33	104.34%
4-1200 · Off-Season	2,325.00	3,500.00	-1,175.00	66.43%	18,888.00	5,500.00	13,388.00	343.42%
4-1400 · Misc Services	3,131.50	500.00	2,631.50	626.3%	6,225.09	3,000.00	3,225.09	207.5%
<b>Total 4-1000 · Facility Income</b>	<b>8,727.94</b>	<b>6,000.00</b>	<b>2,727.94</b>	<b>145.47%</b>	<b>176,920.42</b>	<b>154,000.00</b>	<b>22,920.42</b>	<b>114.88%</b>
<b>4-2000 · Service Dept Income</b>								
<b>4-2100 · Labor</b>								
4-2111 · Electrical-Plumbing	4,482.50	7,494.00	-3,011.50	59.82%	46,462.08	49,855.00	-3,392.92	93.19%
4-2112 · Fiberglass-Woodwork	9,372.50	11,240.00	-1,867.50	83.39%	63,323.25	68,377.00	-5,053.75	92.61%
4-2113 · Mechanical	19,277.50	8,243.00	11,034.50	233.87%	92,140.00	74,179.00	17,961.00	124.21%
4-2114 · Rigging	1,787.50	1,499.00	288.50	119.25%	23,760.00	12,405.00	11,355.00	191.54%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	11,362.97	7,554.00	3,808.97	150.42%	73,597.95	75,674.00	-2,076.05	97.26%
4-2122 · Other Unit Billed	635.00	1,439.00	-804.00	44.13%	8,709.00	14,414.00	-5,705.00	60.42%
<b>Total 4-2120 · Unit Billed Services</b>	<b>11,997.97</b>	<b>8,993.00</b>	<b>3,004.97</b>	<b>133.42%</b>	<b>82,306.95</b>	<b>90,088.00</b>	<b>-7,781.05</b>	<b>91.36%</b>
<b>Total 4-2100 · Labor</b>	<b>46,917.97</b>	<b>37,469.00</b>	<b>9,448.97</b>	<b>125.22%</b>	<b>307,992.28</b>	<b>294,904.00</b>	<b>13,088.28</b>	<b>104.44%</b>
4-2200 · Materials	3,090.06	7,500.00	-4,409.94	41.2%	51,094.67	47,500.00	3,594.67	107.57%
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	3,378.61	2,000.00	1,378.61	168.93%	6,914.62	5,250.00	1,664.62	131.71%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-600.00	600.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>53,386.64</b>	<b>46,869.00</b>	<b>6,517.64</b>	<b>113.91%</b>	<b>370,676.57</b>	<b>348,054.00</b>	<b>22,622.57</b>	<b>106.5%</b>
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	645.69	500.00	145.69	129.14%	3,003.21	2,500.00	503.21	120.13%
4-3120 · Consumables	174.05	150.00	24.05	116.03%	1,380.35	1,350.00	30.35	102.25%
4-3130 · Marine Supplies	9,374.53	10,000.00	-625.47	93.75%	52,906.40	72,000.00	-19,093.60	73.48%
4-3140 · Personal Items	1,622.47	1,000.00	622.47	162.25%	5,581.22	4,000.00	1,581.22	139.53%
4-3150 · Special Orders	643.87	1,500.00	-856.13	42.93%	14,474.08	22,500.00	-8,025.92	64.33%
<b>Total 4-3100 · Store Sales</b>	<b>12,460.61</b>	<b>13,150.00</b>	<b>-689.39</b>	<b>94.76%</b>	<b>77,345.26</b>	<b>102,350.00</b>	<b>-25,004.74</b>	<b>75.57%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	1,797.21	3,500.00	-1,702.79	51.35%	10,377.23	12,000.00	-1,622.77	86.48%
4-3220 · Gasoline	12,037.06	8,000.00	4,037.06	150.46%	47,867.98	41,500.00	6,367.98	115.35%
4-3230 · Pump Out	369.72	400.00	-30.28	92.43%	1,412.55	1,530.00	-117.45	92.32%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>14,203.99</b>	<b>11,900.00</b>	<b>2,303.99</b>	<b>119.36%</b>	<b>59,657.76</b>	<b>55,030.00</b>	<b>4,627.76</b>	<b>108.41%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>26,664.60</b>	<b>25,050.00</b>	<b>1,614.60</b>	<b>106.45%</b>	<b>137,003.02</b>	<b>157,380.00</b>	<b>-20,376.98</b>	<b>87.05%</b>
<b>Total Income</b>	<b>88,779.18</b>	<b>77,919.00</b>	<b>10,860.18</b>	<b>113.94%</b>	<b>684,600.01</b>	<b>659,434.00</b>	<b>25,166.01</b>	<b>103.82%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								
5-2111 · Electrical-Plumbing	1,633.24	928.00	705.24	176.0%	15,116.15	8,702.00	6,414.15	173.71%
5-2112 · Fiberglass-Woodworking	2,110.39	2,520.00	-409.61	83.75%	17,685.45	23,621.00	-5,935.55	74.87%

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

BUDGET V ACTUAL								
	Sep 22	Budget	\$ Over Budget	% of Budget	Apr - Sep 22	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	3,453.59	1,326.00	2,127.59	260.45%	17,772.25	12,432.00	5,340.25	142.96%
5-2114 · Rigging	166.75	265.00	-98.25	62.93%	4,113.83	2,486.00	1,627.83	165.48%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>7,363.97</b>	<b>5,039.00</b>	<b>2,324.97</b>	<b>146.14%</b>	<b>54,687.68</b>	<b>47,241.00</b>	<b>7,446.68</b>	<b>115.76%</b>
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	1,916.83	1,337.00	579.83	143.37%	15,828.02	12,531.00	3,297.02	126.31%
5-2122 · Other	102.42	255.00	-152.58	40.17%	672.61	2,388.00	-1,715.39	28.17%
<b>Total 5-2120 · Unit Billed Services</b>	<b>2,019.25</b>	<b>1,592.00</b>	<b>427.25</b>	<b>126.84%</b>	<b>16,500.63</b>	<b>14,919.00</b>	<b>1,581.63</b>	<b>110.6%</b>
<b>Total 5-2100 · Labor</b>	<b>9,383.22</b>	<b>6,631.00</b>	<b>2,752.22</b>	<b>141.51%</b>	<b>71,188.31</b>	<b>62,160.00</b>	<b>9,028.31</b>	<b>114.52%</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	1,782.96	5,250.00	-3,467.04	33.96%	36,327.35	33,250.00	3,077.35	109.26%
<b>Total 5-2000 · Service Dept COGS</b>	<b>11,166.18</b>	<b>11,881.00</b>	<b>-714.82</b>	<b>93.98%</b>	<b>109,565.66</b>	<b>96,310.00</b>	<b>13,255.66</b>	<b>113.76%</b>
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	433.27	400.00	33.27	108.32%	1,807.11	2,000.00	-192.89	90.36%
5-3120 · Consumables	120.45	113.00	7.45	106.59%	944.67	1,013.00	-68.33	93.26%
5-3130 · Marine Supplies	6,156.27	6,500.00	-343.73	94.71%	27,437.54	46,800.00	-19,362.46	58.63%
5-3140 · Personal Items	1,247.31	760.00	487.31	164.12%	3,964.93	3,040.00	924.93	130.43%
5-3150 · Special Orders	447.08	1,050.00	-602.92	42.58%	11,449.40	15,750.00	-4,300.60	72.7%
<b>Total 5-3100 · Store Sales</b>	<b>8,404.38</b>	<b>8,823.00</b>	<b>-418.62</b>	<b>95.26%</b>	<b>45,603.65</b>	<b>68,603.00</b>	<b>-22,999.35</b>	<b>66.48%</b>
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,620.38	1,600.00	20.38	101.27%	8,695.72	6,800.00	1,895.72	127.88%
5-3220 · Gasoline	9,092.23	6,400.00	2,692.23	142.07%	37,185.24	33,200.00	3,985.24	112.0%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>10,712.61</b>	<b>8,000.00</b>	<b>2,712.61</b>	<b>133.91%</b>	<b>45,880.96</b>	<b>40,000.00</b>	<b>5,880.96</b>	<b>114.7%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>19,116.99</b>	<b>16,823.00</b>	<b>2,293.99</b>	<b>113.64%</b>	<b>91,484.61</b>	<b>108,603.00</b>	<b>-17,118.39</b>	<b>84.24%</b>
<b>Total COGS</b>	<b>30,283.17</b>	<b>28,704.00</b>	<b>1,579.17</b>	<b>105.5%</b>	<b>201,050.27</b>	<b>204,913.00</b>	<b>-3,862.73</b>	<b>98.12%</b>
<b>Gross Profit</b>	<b>58,496.01</b>	<b>49,215.00</b>	<b>9,281.01</b>	<b>118.86%</b>	<b>483,549.74</b>	<b>454,521.00</b>	<b>29,028.74</b>	<b>106.39%</b>
<b>Expense</b>								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	3,253.27	2,400.00	853.27	135.55%	8,537.37	8,400.00	137.37	101.64%
6-1120 · Buildings/Grounds	1,942.86	2,400.00	-457.14	80.95%	8,934.81	11,400.00	-2,465.19	78.38%
<b>Total 6-1100 · Utilities</b>	<b>5,196.13</b>	<b>4,800.00</b>	<b>396.13</b>	<b>108.25%</b>	<b>17,472.18</b>	<b>19,800.00</b>	<b>-2,327.82</b>	<b>88.24%</b>
6-1200 · Maintenance & Supplies								
6-1210 · Marina	48.01	450.00	-401.99	10.67%	2,288.99	3,100.00	-811.01	73.84%
6-1220 · Buildings/Grounds	1,301.51	1,300.00	1.51	100.12%	9,823.20	7,800.00	2,023.20	125.94%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,349.52</b>	<b>1,750.00</b>	<b>-400.48</b>	<b>77.12%</b>	<b>12,112.19</b>	<b>10,900.00</b>	<b>1,212.19</b>	<b>111.12%</b>
6-1300 · Contingent Expense	0.00	500.00	-500.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>6,545.65</b>	<b>7,050.00</b>	<b>-504.35</b>	<b>92.85%</b>	<b>29,584.37</b>	<b>33,700.00</b>	<b>-4,115.63</b>	<b>87.79%</b>
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,087.96	1,546.00	1,541.96	199.74%	18,658.20	19,048.00	-389.80	97.95%
6-2112 · Warranty/Credit	36.31	221.00	-184.69	16.43%	3,814.46	2,722.00	1,092.46	140.13%
6-2113 · General Maintenance	1,251.01	442.00	809.01	283.03%	3,208.01	5,442.00	-2,233.99	58.95%

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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	4,375.28	2,209.00	2,166.28	198.07%	25,680.67	27,212.00	-1,531.33	94.37%
6-2120 · FICA/Medicare	1,130.26	1,098.00	32.26	102.94%	8,037.70	8,073.00	-35.30	99.56%
6-2130 · Unemployment Compensation	62.47	50.00	12.47	124.94%	612.99	860.00	-247.01	71.28%
6-2140 · Workers Compensation	416.90	734.00	-317.10	56.8%	2,713.03	4,404.00	-1,690.97	61.6%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	5,984.91	4,091.00	1,893.91	146.3%	37,044.39	40,549.00	-3,504.61	91.36%
<b>6-2200 · Employee Benefits</b>								
6-2210 · Holiday Pay	704.32	847.00	-142.68	83.16%	2,212.32	2,541.00	-328.68	87.07%
6-2220 · Personal Time Compensation	315.48	688.00	-372.52	45.86%	7,005.45	5,028.00	1,977.45	139.33%
6-2230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	4,840.61	7,875.00	-3,034.39	61.47%
6-2240 · Retirement Plan	218.10	431.00	-212.90	50.6%	1,812.26	3,167.00	-1,354.74	57.22%
<b>Total 6-2200 · Employee Benefits</b>	1,681.91	3,016.00	-1,334.09	55.77%	15,870.64	18,611.00	-2,740.36	85.28%
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	1,000.02	1,002.00	-1.98	99.8%
6-2320 · Equipment Maintenance	449.20	525.00	-75.80	85.56%	981.86	3,340.00	-2,358.14	29.4%
6-2330 · Freight & Shipping	152.66	250.00	-97.34	61.06%	2,590.83	1,500.00	1,090.83	172.72%
6-2340 · Hazardous Waste Removal	955.00	500.00	455.00	191.0%	585.00	850.00	-265.00	68.82%
6-2350 · Small Tools	240.93	400.00	-159.07	60.23%	3,572.95	2,400.00	1,172.95	148.87%
6-2360 · Supplies	-789.70	0.00	-789.70	100.0%	-4,840.43	0.00	-4,840.43	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	200.00	-200.00	0.0%
6-2380 · Uniforms	109.99	25.00	84.99	439.96%	1,981.69	1,100.00	881.69	180.15%
6-2390 · Utilities	100.94	100.00	0.94	100.94%	500.31	600.00	-99.69	83.39%
6-2400 · Warranty Parts	0.00	150.00	-150.00	0.0%	3,029.04	900.00	2,129.04	336.56%
<b>Total 6-2000 · Service Dept Expenses</b>	9,052.51	9,274.00	-221.49	97.61%	62,316.30	71,052.00	-8,735.70	87.71%
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	4,402.40	4,872.00	-469.60	90.36%	25,868.58	31,364.00	-5,495.42	82.48%
6-3120 · FICA/Medicare	368.37	373.00	-4.63	98.76%	2,073.80	2,399.00	-325.20	86.44%
6-3130 · Unemployment Compensation	20.36	25.00	-4.64	81.44%	101.01	365.00	-263.99	27.67%
6-3140 · Workers Compensation	135.88	264.00	-128.12	51.47%	613.09	1,584.00	-970.91	38.71%
<b>Total 6-3100 · Wages &amp; Taxes</b>	4,927.01	5,534.00	-606.99	89.03%	28,656.48	35,712.00	-7,055.52	80.24%
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	412.00	216.00	196.00	190.74%	1,108.00	648.00	460.00	170.99%
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	798.00	-662.00	17.04%
6-3230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	2,224.75	4,200.00	-1,975.25	52.97%
6-3240 · Retirement Plan	0.00	149.00	-149.00	0.0%	0.00	968.00	-968.00	0.0%
<b>Total 6-3200 · Employee Benefits</b>	856.01	1,548.00	-691.99	55.3%	3,468.75	6,614.00	-3,145.25	52.45%
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	150.00	159.00	206.0%
6-3320 · Freight/Shipping	5.91	200.00	-194.09	2.96%	954.87	1,500.00	-545.13	63.66%
6-3330 · Supplies	345.31	100.00	245.31	345.31%	827.43	600.00	227.43	137.91%
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	100.93	100.00	0.93	100.93%	501.63	600.00	-98.37	83.61%
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>	6,235.17	7,507.00	-1,271.83	83.06%	35,336.14	45,776.00	-10,439.86	77.19%

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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
<b>6-4000 · General Expenses</b>								
<b>6-4100 · Wages &amp; Taxes</b>								
6-4110 · Administration Wages	10,382.82	10,321.00	61.82	100.6%	69,213.27	68,120.00	1,093.27	101.61%
6-4120 · Repair/Maintenance Wages	4,030.25	3,666.00	364.25	109.94%	22,892.11	19,785.00	3,107.11	115.7%
6-4130 · FICA/Medicare	1,157.08	1,149.00	8.08	100.7%	7,255.24	7,083.00	172.24	102.43%
6-4140 · Unemployment Compensation	63.95	90.00	-26.05	71.06%	262.45	560.00	-297.55	46.87%
6-4150 · Workers Compensation	426.80	395.00	31.80	108.05%	2,551.36	2,359.00	192.36	108.15%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>16,060.90</b>	<b>15,621.00</b>	<b>439.90</b>	<b>102.82%</b>	<b>102,174.43</b>	<b>97,907.00</b>	<b>4,267.43</b>	<b>104.36%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	454.00	258.00	196.00	175.97%	1,362.00	774.00	588.00	175.97%
6-4220 · Personal Time Compensation	255.31	261.00	-5.69	97.82%	950.00	1,566.00	-616.00	60.66%
6-4230 · Health Insurance	1,373.58	1,400.00	-26.42	98.11%	8,291.60	8,400.00	-108.40	98.71%
6-4240 · Retirement Plan	397.68	366.00	31.68	108.66%	2,602.61	2,419.00	183.61	107.59%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,480.57</b>	<b>2,285.00</b>	<b>195.57</b>	<b>108.56%</b>	<b>13,206.21</b>	<b>13,159.00</b>	<b>47.21</b>	<b>100.36%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>1,409.59</b>	<b>1,120.00</b>	<b>289.59</b>	<b>125.86%</b>	<b>8,256.91</b>	<b>7,095.00</b>	<b>1,161.91</b>	<b>116.38%</b>
6-4310 · Contract Services	59.54	38.00	21.54	156.68%	300.45	228.00	72.45	131.78%
6-4320 · Donations	0.00	0.00	0.00	0.0%	678.75	150.00	528.75	452.5%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	1,028.96	1,002.00	26.96	102.69%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	165.31	125.00	40.31	132.25%
6-4350 · Insurance	1,865.00	1,805.00	60.00	103.32%	10,936.00	10,830.00	106.00	100.98%
6-4370 · License/Permit/Fee/Dues/Subscr	250.00	100.00	150.00	250.0%	1,168.00	1,500.00	-332.00	77.87%
6-4380 · Office Supplies/Postage	356.40	175.00	181.40	203.66%	1,208.27	1,050.00	158.27	115.07%
6-4390 · Professional Services	9.45	500.00	-490.55	1.89%	2,694.95	3,600.00	-905.05	74.86%
6-4400 · Service Charges	2,356.19	1,600.00	756.19	147.26%	12,011.23	10,400.00	1,611.23	115.49%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	123.86	600.00	-476.14	20.64%
6-4420 · Travel/Lodging/Miles	-556.20	0.00	-556.20	100.0%	89.32	0.00	89.32	100.0%
6-4430 · Uniforms	21.09	0.00	21.09	100.0%	336.06	350.00	-13.94	96.02%
6-4440 · Utilities	282.88	277.00	5.88	102.12%	1,659.43	1,662.00	-2.57	99.85%
6-4450 · Misc Expenses	117.62	100.00	17.62	117.62%	862.27	600.00	262.27	143.71%
6-4460 · Purchases Discount	0.00	-50.00	50.00	0.0%	-304.66	-300.00	-4.66	101.55%
<b>Total 6-4000 · General Expenses</b>	<b>24,879.69</b>	<b>23,863.00</b>	<b>1,016.69</b>	<b>104.26%</b>	<b>156,595.75</b>	<b>149,958.00</b>	<b>6,637.75</b>	<b>104.43%</b>
<b>Total Expense</b>	<b>46,713.02</b>	<b>47,694.00</b>	<b>-980.98</b>	<b>97.94%</b>	<b>283,832.56</b>	<b>300,486.00</b>	<b>-16,653.44</b>	<b>94.46%</b>
<b>Net Ordinary Income</b>	<b>11,782.99</b>	<b>1,521.00</b>	<b>10,261.99</b>	<b>774.69%</b>	<b>199,717.18</b>	<b>154,035.00</b>	<b>45,682.18</b>	<b>129.66%</b>
<b>Net Income</b>	<b>11,782.99</b>	<b>1,521.00</b>	<b>10,261.99</b>	<b>774.69%</b>	<b>199,717.18</b>	<b>154,035.00</b>	<b>45,682.18</b>	<b>129.66%</b>

## Washburn Marina Facilities Budget vs. Actual September 2022

BUDGET V ACTUAL								
	Sep 22	Budget	\$ Over Budget	% of Budget	Apr - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>								
<b>4-1100 · In-Season</b>	3,271.44	2,000.00	1,271.44	163.57%	151,807.33	145,500.00	6,307.33	104.34%
<b>4-1200 · Off-Season</b>	2,325.00	3,500.00	-1,175.00	66.43%	18,888.00	5,500.00	13,388.00	343.42%
<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>	3,131.50	500.00	2,631.50	626.3%	6,225.09	3,000.00	3,225.09	207.5%
<b>Total 4-1000 · Facility Income</b>	<b>8,727.94</b>	<b>6,000.00</b>	<b>2,727.94</b>	<b>145.47%</b>	<b>317,155.22</b>	<b>294,235.00</b>	<b>22,920.22</b>	<b>107.79%</b>
<b>Total Income</b>	<b>8,727.94</b>	<b>6,000.00</b>	<b>2,727.94</b>	<b>145.47%</b>	<b>317,155.22</b>	<b>294,235.00</b>	<b>22,920.22</b>	<b>107.79%</b>
<b>Gross Profit</b>	<b>8,727.94</b>	<b>6,000.00</b>	<b>2,727.94</b>	<b>145.47%</b>	<b>317,155.22</b>	<b>294,235.00</b>	<b>22,920.22</b>	<b>107.79%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>								
<b>6-1100 · Utilities</b>								
<b>6-1110 · Marina</b>	3,253.27	2,400.00	853.27	135.55%	8,537.37	8,400.00	137.37	101.64%
<b>6-1120 · Buildings/Grounds</b>	1,942.86	2,400.00	-457.14	80.95%	8,934.81	11,400.00	-2,465.19	78.38%
<b>Total 6-1100 · Utilities</b>	<b>5,196.13</b>	<b>4,800.00</b>	<b>396.13</b>	<b>108.25%</b>	<b>17,472.18</b>	<b>19,800.00</b>	<b>-2,327.82</b>	<b>88.24%</b>
<b>6-1200 · Maintenance &amp; Supplies</b>								
<b>6-1210 · Marina</b>	48.01	450.00	-401.99	10.67%	2,288.99	3,100.00	-811.01	73.84%
<b>6-1220 · Buildings/Grounds</b>	1,301.51	1,300.00	1.51	100.12%	9,823.20	7,800.00	2,023.20	125.94%
<b>Total 6-1200 · Maintenance &amp; Supplies</b>	<b>1,349.52</b>	<b>1,750.00</b>	<b>-400.48</b>	<b>77.12%</b>	<b>12,112.19</b>	<b>10,900.00</b>	<b>1,212.19</b>	<b>111.12%</b>
<b>6-1300 · Contingent Expense</b>	0.00	500.00	-500.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
<b>Total 6-1000 · Facility Expenses</b>	<b>6,545.65</b>	<b>7,050.00</b>	<b>-504.35</b>	<b>92.85%</b>	<b>29,584.37</b>	<b>33,700.00</b>	<b>-4,115.63</b>	<b>87.79%</b>
<b>Total Expense</b>	<b>6,545.65</b>	<b>7,050.00</b>	<b>-504.35</b>	<b>92.85%</b>	<b>29,584.37</b>	<b>33,700.00</b>	<b>-4,115.63</b>	<b>87.79%</b>
<b>Net Ordinary Income</b>	<b>2,182.29</b>	<b>-1,050.00</b>	<b>3,232.29</b>	<b>-207.84%</b>	<b>287,570.85</b>	<b>260,535.00</b>	<b>27,035.85</b>	<b>110.38%</b>
<b>Net Income</b>	<b>2,182.29</b>	<b>-1,050.00</b>	<b>3,232.29</b>	<b>-207.84%</b>	<b>287,570.85</b>	<b>260,535.00</b>	<b>27,035.85</b>	<b>110.38%</b>
PREVIOUS YEAR COMPARISON	Sep 22	Sep 21	\$ Change	% Change	Apr - Sep 22	Apr - Sep 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-1000 · Facility Income</b>	8,727.94	10,302.78	-1,574.84	-15.29%	317,155.22	322,785.52	-5,630.30	-1.74%
<b>Total Income</b>	<b>8,727.94</b>	<b>10,302.78</b>	<b>-1,574.84</b>	<b>-15.29%</b>	<b>317,155.22</b>	<b>322,785.52</b>	<b>-5,630.30</b>	<b>-1.74%</b>
<b>Gross Profit</b>	<b>8,727.94</b>	<b>10,302.78</b>	<b>-1,574.84</b>	<b>-15.29%</b>	<b>317,155.22</b>	<b>322,785.52</b>	<b>-5,630.30</b>	<b>-1.74%</b>
<b>Expense</b>								
<b>6-1000 · Facility Expenses</b>	6,545.65	6,029.03	516.62	8.57%	29,584.37	27,716.25	1,868.12	6.74%
<b>Total Expense</b>	<b>6,545.65</b>	<b>6,029.03</b>	<b>516.62</b>	<b>8.57%</b>	<b>29,584.37</b>	<b>27,716.25</b>	<b>1,868.12</b>	<b>6.74%</b>
<b>Net Ordinary Income</b>	<b>2,182.29</b>	<b>4,273.75</b>	<b>-2,091.46</b>	<b>-48.94%</b>	<b>287,570.85</b>	<b>295,069.27</b>	<b>-7,498.42</b>	<b>-2.54%</b>
<b>Net Income</b>	<b>2,182.29</b>	<b>4,273.75</b>	<b>-2,091.46</b>	<b>-48.94%</b>	<b>287,570.85</b>	<b>295,069.27</b>	<b>-7,498.42</b>	<b>-2.54%</b>

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

BUDGET V ACTUAL	Sep 22				Apr - Sep 22			
	Budget	\$ Over Budget	% of Budget	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	4,482.50	7,494.00	-3,011.50	59.82%	46,462.08	49,855.00	-3,392.92	93.19%
4-2112 · Fiberglass-Woodwork	9,372.50	11,240.00	-1,867.50	83.39%	63,323.25	68,377.00	-5,053.75	92.61%
4-2113 · Mechanical	19,277.50	8,243.00	11,034.50	233.87%	92,140.00	74,179.00	17,961.00	124.21%
4-2114 · Rigging	1,787.50	1,499.00	288.50	119.25%	23,760.00	12,405.00	11,355.00	191.54%
<b>4-2120 · Unit Billed Services</b>								
4-2121 · Haul Out/Launch	11,362.97	7,554.00	3,808.97	150.42%	73,597.95	75,674.00	-2,076.05	97.26%
4-2122 · Other Unit Billed	635.00	1,439.00	-804.00	44.13%	8,709.00	14,414.00	-5,705.00	60.42%
<b>Total 4-2120 · Unit Billed Services</b>	<b>11,997.97</b>	<b>8,993.00</b>	<b>3,004.97</b>	<b>133.42%</b>	<b>82,306.95</b>	<b>90,088.00</b>	<b>-7,781.05</b>	<b>91.36%</b>
<b>Total 4-2100 · Labor</b>	<b>46,917.97</b>	<b>37,469.00</b>	<b>9,448.97</b>	<b>125.22%</b>	<b>307,992.28</b>	<b>294,904.00</b>	<b>13,088.28</b>	<b>104.44%</b>
4-2200 · Materials	3,090.06	7,500.00	-4,409.94	41.2%	51,094.67	47,500.00	3,594.67	107.57%
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	3,378.61	2,000.00	1,378.61	168.93%	6,914.62	5,250.00	1,664.62	131.71%
4-2500 · Credit/Refunds	0.00	-100.00	100.00	0.0%	0.00	-600.00	600.00	0.0%
<b>Total 4-2000 · Service Dept Income</b>	<b>53,386.64</b>	<b>46,869.00</b>	<b>6,517.64</b>	<b>113.91%</b>	<b>370,676.57</b>	<b>348,054.00</b>	<b>22,622.57</b>	<b>106.5%</b>
<b>Total Income</b>	<b>53,386.64</b>	<b>46,869.00</b>	<b>6,517.64</b>	<b>113.91%</b>	<b>370,676.57</b>	<b>348,054.00</b>	<b>22,622.57</b>	<b>106.5%</b>
<b>Cost of Goods Sold</b>								
<b>5-2000 · Service Dept COGS</b>								
<b>5-2100 · Labor</b>								
<b>5-2110 · Billable Hourly Labor</b>								
5-2111 · Electrical-Plumbing	1,633.24	928.00	705.24	176.0%	15,116.15	8,702.00	6,414.15	173.71%
5-2112 · Fiberglass-Woodworking	2,110.39	2,520.00	-409.61	83.75%	17,685.45	23,621.00	-5,935.55	74.87%
5-2113 · Mechanical	3,453.59	1,326.00	2,127.59	260.45%	17,772.25	12,432.00	5,340.25	142.96%
5-2114 · Rigging	166.75	265.00	-98.25	62.93%	4,113.83	2,486.00	1,627.83	165.48%
<b>Total 5-2110 · Billable Hourly Labor</b>	<b>7,363.97</b>	<b>5,039.00</b>	<b>2,324.97</b>	<b>146.14%</b>	<b>54,687.68</b>	<b>47,241.00</b>	<b>7,446.68</b>	<b>115.76%</b>
<b>5-2120 · Unit Billed Services</b>								
5-2121 · Haul Out/Launch	1,916.83	1,337.00	579.83	143.37%	15,828.02	12,531.00	3,297.02	126.31%
5-2122 · Other	102.42	255.00	-152.58	40.17%	672.61	2,388.00	-1,715.39	28.17%
<b>Total 5-2120 · Unit Billed Services</b>	<b>2,019.25</b>	<b>1,592.00</b>	<b>427.25</b>	<b>126.84%</b>	<b>16,500.63</b>	<b>14,919.00</b>	<b>1,581.63</b>	<b>110.6%</b>
<b>Total 5-2100 · Labor</b>	<b>9,383.22</b>	<b>6,631.00</b>	<b>2,752.22</b>	<b>141.51%</b>	<b>71,188.31</b>	<b>62,160.00</b>	<b>9,028.31</b>	<b>114.52%</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	1,782.96	5,250.00	-3,467.04	33.96%	36,327.35	33,250.00	3,077.35	109.26%
<b>Total 5-2000 · Service Dept COGS</b>	<b>11,166.18</b>	<b>11,881.00</b>	<b>-714.82</b>	<b>93.98%</b>	<b>109,565.66</b>	<b>96,310.00</b>	<b>13,255.66</b>	<b>113.76%</b>
<b>Total COGS</b>	<b>11,166.18</b>	<b>11,881.00</b>	<b>-714.82</b>	<b>93.98%</b>	<b>109,565.66</b>	<b>96,310.00</b>	<b>13,255.66</b>	<b>113.76%</b>
<b>Gross Profit</b>	<b>42,220.46</b>	<b>34,988.00</b>	<b>7,232.46</b>	<b>120.67%</b>	<b>261,110.91</b>	<b>251,744.00</b>	<b>9,366.91</b>	<b>103.72%</b>
<b>Expense</b>								
<b>6-2000 · Service Dept Expenses</b>								
<b>6-2100 · Non-Billable Wages &amp; Taxes</b>								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,087.96	1,546.00	1,541.96	199.74%	18,658.20	19,048.00	-389.80	97.95%



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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
6-2112 · Warranty/Credit	36.31	221.00	-184.69	16.43%	3,814.46	2,722.00	1,092.46	140.13%
6-2113 · General Maintenance	1,251.01	442.00	809.01	283.03%	3,208.01	5,442.00	-2,233.99	58.95%
<b>Total 6-2110 · Non-Billable Salary &amp; Wages</b>	<b>4,375.28</b>	<b>2,209.00</b>	<b>2,166.28</b>	<b>198.07%</b>	<b>25,680.67</b>	<b>27,212.00</b>	<b>-1,531.33</b>	<b>94.37%</b>
6-2120 · FICA/Medicare	1,130.26	1,098.00	32.26	102.94%	8,037.70	8,073.00	-35.30	99.56%
6-2130 · Unemployment Compensation	62.47	50.00	12.47	124.94%	612.99	860.00	-247.01	71.28%
6-2140 · Workers Compensation	416.90	734.00	-317.10	56.8%	2,713.03	4,404.00	-1,690.97	61.6%
<b>Total 6-2100 · Non-Billable Wages &amp; Taxes</b>	<b>5,984.91</b>	<b>4,091.00</b>	<b>1,893.91</b>	<b>146.3%</b>	<b>37,044.39</b>	<b>40,549.00</b>	<b>-3,504.61</b>	<b>91.36%</b>
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	704.32	847.00	-142.68	83.16%	2,212.32	2,541.00	-328.68	87.07%
6-2220 · Personal Time Compensation	315.48	688.00	-372.52	45.86%	7,005.45	5,028.00	1,977.45	139.33%
6-2230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	4,840.61	7,875.00	-3,034.39	61.47%
6-2240 · Retirement Plan	218.10	431.00	-212.90	50.6%	1,812.26	3,167.00	-1,354.74	57.22%
<b>Total 6-2200 · Employee Benefits</b>	<b>1,681.91</b>	<b>3,016.00</b>	<b>-1,334.09</b>	<b>55.77%</b>	<b>15,870.64</b>	<b>18,611.00</b>	<b>-2,740.36</b>	<b>85.28%</b>
6-2310 · Education & Training	166.67	167.00	-0.33	99.8%	1,000.02	1,002.00	-1.98	99.8%
6-2320 · Equipment Maintenance	449.20	525.00	-75.80	85.56%	981.86	3,340.00	-2,358.14	29.4%
6-2330 · Freight & Shipping	152.66	250.00	-97.34	61.06%	2,590.83	1,500.00	1,090.83	172.72%
6-2340 · Hazardous Waste Removal	955.00	500.00	455.00	191.0%	585.00	850.00	-265.00	68.82%
6-2350 · Small Tools	240.93	400.00	-159.07	60.23%	3,572.95	2,400.00	1,172.95	148.87%
6-2360 · Supplies	-789.70	0.00	-789.70	100.0%	-4,840.43	0.00	-4,840.43	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	0.00	200.00	-200.00	0.0%
6-2380 · Uniforms	109.99	25.00	84.99	439.96%	1,981.69	1,100.00	881.69	180.15%
6-2390 · Utilities	100.94	100.00	0.94	100.94%	500.31	600.00	-99.69	83.39%
6-2400 · Warranty Parts	0.00	150.00	-150.00	0.0%	3,029.04	900.00	2,129.04	336.56%
<b>Total 6-2000 · Service Dept Expenses</b>	<b>9,052.51</b>	<b>9,274.00</b>	<b>-221.49</b>	<b>97.61%</b>	<b>62,316.30</b>	<b>71,052.00</b>	<b>-8,735.70</b>	<b>87.71%</b>
<b>Total Expense</b>	<b>9,052.51</b>	<b>9,274.00</b>	<b>-221.49</b>	<b>97.61%</b>	<b>62,316.30</b>	<b>71,052.00</b>	<b>-8,735.70</b>	<b>87.71%</b>
<b>Net Ordinary Income</b>	<b>33,167.95</b>	<b>25,714.00</b>	<b>7,453.95</b>	<b>128.99%</b>	<b>198,794.61</b>	<b>180,692.00</b>	<b>18,102.61</b>	<b>110.02%</b>
<b>Net Income</b>	<b>33,167.95</b>	<b>25,714.00</b>	<b>7,453.95</b>	<b>128.99%</b>	<b>198,794.61</b>	<b>180,692.00</b>	<b>18,102.61</b>	<b>110.02%</b>

PREVIOUS YEAR COMPARISON					Apr - Sep			
	Sep 22	Sep 21	\$ Change	% Change	22	21	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	53,386.64	51,708.64	1,678.00	3.25%	370,676.57	371,168.95	-492.38	-0.13%
<b>Total Income</b>	<b>53,386.64</b>	<b>51,708.64</b>	<b>1,678.00</b>	<b>3.25%</b>	<b>370,676.57</b>	<b>371,168.95</b>	<b>-492.38</b>	<b>-0.13%</b>
Cost of Goods Sold								
5-2000 · Service Dept COGS	11,166.18	15,158.19	-3,992.01	-26.34%	109,565.66	132,572.60	-23,006.94	-17.35%
<b>Total COGS</b>	<b>11,166.18</b>	<b>15,158.19</b>	<b>-3,992.01</b>	<b>-26.34%</b>	<b>109,565.66</b>	<b>132,572.60</b>	<b>-23,006.94</b>	<b>-17.35%</b>
<b>Gross Profit</b>	<b>42,220.46</b>	<b>36,550.45</b>	<b>5,670.01</b>	<b>15.51%</b>	<b>261,110.91</b>	<b>238,596.35</b>	<b>22,514.56</b>	<b>9.44%</b>
Expense								
6-2000 · Service Dept Expenses	9,052.51	14,707.15	-5,654.64	-38.45%	62,316.30	46,195.12	16,121.18	34.9%
<b>Total Expense</b>	<b>9,052.51</b>	<b>14,707.15</b>	<b>-5,654.64</b>	<b>-38.45%</b>	<b>62,316.30</b>	<b>46,195.12</b>	<b>16,121.18</b>	<b>34.9%</b>
<b>Net Ordinary Income</b>	<b>33,167.95</b>	<b>21,843.30</b>	<b>11,324.65</b>	<b>51.85%</b>	<b>198,794.61</b>	<b>192,401.23</b>	<b>6,393.38</b>	<b>3.32%</b>
<b>Net Income</b>	<b>33,167.95</b>	<b>21,843.30</b>	<b>11,324.65</b>	<b>51.85%</b>	<b>198,794.61</b>	<b>192,401.23</b>	<b>6,393.38</b>	<b>3.32%</b>

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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4-3000 · Ship Store Income</b>								
<b>4-3100 · Store Sales</b>								
4-3110 · Clothing	645.69	500.00	145.69	129.14%	3,003.21	2,500.00	503.21	120.13%
4-3120 · Consumables	174.05	150.00	24.05	116.03%	1,380.35	1,350.00	30.35	102.25%
4-3130 · Marine Supplies	9,374.53	10,000.00	-625.47	93.75%	52,906.40	72,000.00	-19,093.60	73.48%
4-3140 · Personal Items	1,622.47	1,000.00	622.47	162.25%	5,581.22	4,000.00	1,581.22	139.53%
4-3150 · Special Orders	643.87	1,500.00	-856.13	42.93%	14,474.08	22,500.00	-8,025.92	64.33%
<b>Total 4-3100 · Store Sales</b>	<b>12,460.61</b>	<b>13,150.00</b>	<b>-689.39</b>	<b>94.76%</b>	<b>77,345.26</b>	<b>102,350.00</b>	<b>-25,004.74</b>	<b>75.57%</b>
<b>4-3200 · Fuel Dock Sales</b>								
4-3210 · Diesel	1,797.21	3,500.00	-1,702.79	51.35%	10,377.23	12,000.00	-1,622.77	86.48%
4-3220 · Gasoline	12,037.06	8,000.00	4,037.06	150.46%	47,867.98	41,500.00	6,367.98	115.35%
4-3230 · Pump Out	369.72	400.00	-30.28	92.43%	1,412.55	1,530.00	-117.45	92.32%
<b>Total 4-3200 · Fuel Dock Sales</b>	<b>14,203.99</b>	<b>11,900.00</b>	<b>2,303.99</b>	<b>119.36%</b>	<b>59,657.76</b>	<b>55,030.00</b>	<b>4,627.76</b>	<b>108.41%</b>
<b>Total 4-3000 · Ship Store Income</b>	<b>26,664.60</b>	<b>25,050.00</b>	<b>1,614.60</b>	<b>106.45%</b>	<b>137,003.02</b>	<b>157,380.00</b>	<b>-20,376.98</b>	<b>87.05%</b>
<b>Total Income</b>	<b>26,664.60</b>	<b>25,050.00</b>	<b>1,614.60</b>	<b>106.45%</b>	<b>137,003.02</b>	<b>157,380.00</b>	<b>-20,376.98</b>	<b>87.05%</b>
<b>Cost of Goods Sold</b>								
<b>5-3000 · Ship Store COGS</b>								
<b>5-3100 · Store Sales</b>								
5-3110 · Clothing	433.27	400.00	33.27	108.32%	1,807.11	2,000.00	-192.89	90.36%
5-3120 · Consumables	120.45	113.00	7.45	106.59%	944.67	1,013.00	-68.33	93.26%
5-3130 · Marine Supplies	6,158.91	6,500.00	-341.09	94.75%	27,440.18	46,800.00	-19,359.82	58.63%
5-3140 · Personal Items	1,375.31	760.00	615.31	180.96%	4,092.93	3,040.00	1,052.93	134.64%
5-3150 · Special Orders	447.08	1,050.00	-602.92	42.58%	11,449.40	15,750.00	-4,300.60	72.7%
<b>Total 5-3100 · Store Sales</b>	<b>8,535.02</b>	<b>8,823.00</b>	<b>-287.98</b>	<b>96.74%</b>	<b>45,734.29</b>	<b>68,603.00</b>	<b>-22,868.71</b>	<b>66.67%</b>
<b>5-3200 · Fuel Dock Sales</b>								
5-3210 · Diesel	1,620.38	1,600.00	20.38	101.27%	8,695.72	6,800.00	1,895.72	127.88%
5-3220 · Gasoline	9,092.23	6,400.00	2,692.23	142.07%	37,185.24	33,200.00	3,985.24	112.0%
<b>Total 5-3200 · Fuel Dock Sales</b>	<b>10,712.61</b>	<b>8,000.00</b>	<b>2,712.61</b>	<b>133.91%</b>	<b>45,880.96</b>	<b>40,000.00</b>	<b>5,880.96</b>	<b>114.7%</b>
<b>Total 5-3000 · Ship Store COGS</b>	<b>19,247.63</b>	<b>16,823.00</b>	<b>2,424.63</b>	<b>114.41%</b>	<b>91,615.25</b>	<b>108,603.00</b>	<b>-16,987.75</b>	<b>84.36%</b>
<b>Total COGS</b>	<b>19,247.63</b>	<b>16,823.00</b>	<b>2,424.63</b>	<b>114.41%</b>	<b>91,615.25</b>	<b>108,603.00</b>	<b>-16,987.75</b>	<b>84.36%</b>
<b>Gross Profit</b>	<b>7,416.97</b>	<b>8,227.00</b>	<b>-810.03</b>	<b>90.15%</b>	<b>45,387.77</b>	<b>48,777.00</b>	<b>-3,389.23</b>	<b>93.05%</b>
<b>Expense</b>								
<b>6-3000 · Ship Store Expenses</b>								
<b>6-3100 · Wages &amp; Taxes</b>								
6-3110 · Regular & OT Wages	4,402.40	4,872.00	-469.60	90.36%	25,868.58	31,364.00	-5,495.42	82.48%
6-3120 · FICA/Medicare	368.37	373.00	-4.63	98.76%	2,073.80	2,399.00	-325.20	86.44%
6-3130 · Unemployment Compensation	20.36	25.00	-4.64	81.44%	101.01	365.00	-263.99	27.67%
6-3140 · Workers Compensation	135.88	264.00	-128.12	51.47%	613.09	1,584.00	-970.91	38.71%
<b>Total 6-3100 · Wages &amp; Taxes</b>	<b>4,927.01</b>	<b>5,534.00</b>	<b>-606.99</b>	<b>89.03%</b>	<b>28,656.48</b>	<b>35,712.00</b>	<b>-7,055.52</b>	<b>80.24%</b>
<b>6-3200 · Employee Benefits</b>								
6-3210 · Holiday Pay	412.00	216.00	196.00	190.74%	1,108.00	648.00	460.00	170.99%

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

BUDGET V ACTUAL					Apr - Sep			
	Sep 22	Budget	\$ Over Budget	% of Budget	22	Budget	\$ Over Budget	% of Budget
6-3220 · Personal Time Compensation	0.00	133.00	-133.00	0.0%	136.00	798.00	-662.00	17.04%
6-3230 · Health Insurance	444.01	1,050.00	-605.99	42.29%	2,224.75	4,200.00	-1,975.25	52.97%
6-3240 · Retirement Plan	0.00	149.00	-149.00	0.0%	0.00	968.00	-968.00	0.0%
<b>Total 6-3200 · Employee Benefits</b>	<b>856.01</b>	<b>1,548.00</b>	<b>-691.99</b>	<b>55.3%</b>	<b>3,468.75</b>	<b>6,614.00</b>	<b>-3,145.25</b>	<b>52.45%</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	150.00	159.00	206.0%
6-3320 · Freight/Shipping	5.91	200.00	-194.09	2.96%	954.87	1,500.00	-545.13	63.66%
6-3330 · Supplies	345.31	100.00	245.31	345.31%	827.43	600.00	227.43	137.91%
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	100.93	100.00	0.93	100.93%	501.63	600.00	-98.37	83.61%
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>6,235.17</b>	<b>7,507.00</b>	<b>-1,271.83</b>	<b>83.06%</b>	<b>35,336.14</b>	<b>45,776.00</b>	<b>-10,439.86</b>	<b>77.19%</b>
<b>Total Expense</b>	<b>6,235.17</b>	<b>7,507.00</b>	<b>-1,271.83</b>	<b>83.06%</b>	<b>35,336.14</b>	<b>45,776.00</b>	<b>-10,439.86</b>	<b>77.19%</b>
<b>Net Ordinary Income</b>	<b>1,181.80</b>	<b>720.00</b>	<b>461.80</b>	<b>164.14%</b>	<b>10,051.63</b>	<b>3,001.00</b>	<b>7,050.63</b>	<b>334.94%</b>
<b>Net Income</b>	<b>1,181.80</b>	<b>720.00</b>	<b>461.80</b>	<b>164.14%</b>	<b>10,051.63</b>	<b>3,001.00</b>	<b>7,050.63</b>	<b>334.94%</b>

PREVIOUS YEAR COMPARISON					Apr - Sep			
	Sep 22	Sep 21	\$ Change	% Change	22	21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4-3000 · Ship Store Income	26,664.60	30,038.39	-3,373.79	-11.23%	137,003.02	168,230.47	-31,227.45	-18.56%
<b>Total Income</b>	<b>26,664.60</b>	<b>30,038.39</b>	<b>-3,373.79</b>	<b>-11.23%</b>	<b>137,003.02</b>	<b>168,230.47</b>	<b>-31,227.45</b>	<b>-18.56%</b>
<b>Cost of Goods Sold</b>								
5-3000 · Ship Store COGS	19,247.63	22,743.85	-3,496.22	-15.37%	91,615.25	121,359.80	-29,744.55	-24.51%
<b>Total COGS</b>	<b>19,247.63</b>	<b>22,743.85</b>	<b>-3,496.22</b>	<b>-15.37%</b>	<b>91,615.25</b>	<b>121,359.80</b>	<b>-29,744.55</b>	<b>-24.51%</b>
<b>Gross Profit</b>	<b>7,416.97</b>	<b>7,294.54</b>	<b>122.43</b>	<b>1.68%</b>	<b>45,387.77</b>	<b>46,870.67</b>	<b>-1,482.90</b>	<b>-3.16%</b>
<b>Expense</b>								
6-3000 · Ship Store Expenses	6,235.17	8,362.90	-2,127.73	-25.44%	35,336.14	36,542.71	-1,206.57	-3.3%
<b>Total Expense</b>	<b>6,235.17</b>	<b>8,362.90</b>	<b>-2,127.73</b>	<b>-25.44%</b>	<b>35,336.14</b>	<b>36,542.71</b>	<b>-1,206.57</b>	<b>-3.3%</b>
<b>Net Ordinary Income</b>	<b>1,181.80</b>	<b>-1,068.36</b>	<b>2,250.16</b>	<b>210.62%</b>	<b>10,051.63</b>	<b>10,327.96</b>	<b>-276.33</b>	<b>-2.68%</b>
<b>Net Income</b>	<b>1,181.80</b>	<b>-1,068.36</b>	<b>2,250.16</b>	<b>210.62%</b>	<b>10,051.63</b>	<b>10,327.96</b>	<b>-276.33</b>	<b>-2.68%</b>

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

BUDGET V ACTUAL								
	Sep 22	Budget	\$ Over Budget	% of Budget	Apr - Sep 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	10,382.82	10,321.00	61.82	100.6%	69,213.27	68,120.00	1,093.27	101.61%
6-4120 · Repair/Maintenance Wages	4,030.25	3,666.00	364.25	109.94%	22,892.11	19,785.00	3,107.11	115.7%
6-4130 · FICA/Medicare	1,157.08	1,149.00	8.08	100.7%	7,255.24	7,083.00	172.24	102.43%
6-4140 · Unemployment Compensation	63.95	90.00	-26.05	71.06%	262.45	560.00	-297.55	46.87%
6-4150 · Workers Compensation	426.80	395.00	31.80	108.05%	2,551.36	2,359.00	192.36	108.15%
<b>Total 6-4100 · Wages &amp; Taxes</b>	<b>16,060.90</b>	<b>15,621.00</b>	<b>439.90</b>	<b>102.82%</b>	<b>102,174.43</b>	<b>97,907.00</b>	<b>4,267.43</b>	<b>104.36%</b>
<b>6-4200 · Employee Benefits</b>								
6-4210 · Holiday Pay	454.00	258.00	196.00	175.97%	1,362.00	774.00	588.00	175.97%
6-4220 · Personal Time Compensation	255.31	261.00	-5.69	97.82%	950.00	1,566.00	-616.00	60.66%
6-4230 · Health Insurance	1,373.58	1,400.00	-26.42	98.11%	8,291.60	8,400.00	-108.40	98.71%
6-4240 · Retirement Plan	397.68	366.00	31.68	108.66%	2,602.61	2,419.00	183.61	107.59%
<b>Total 6-4200 · Employee Benefits</b>	<b>2,480.57</b>	<b>2,285.00</b>	<b>195.57</b>	<b>108.56%</b>	<b>13,206.21</b>	<b>13,159.00</b>	<b>47.21</b>	<b>100.36%</b>
<b>6-4300 · Advertising &amp; Marketing</b>	<b>1,409.59</b>	<b>1,120.00</b>	<b>289.59</b>	<b>125.86%</b>	<b>8,256.91</b>	<b>7,095.00</b>	<b>1,161.91</b>	<b>116.38%</b>
6-4310 · Contract Services	59.54	38.00	21.54	156.68%	300.45	228.00	72.45	131.78%
6-4320 · Donations	0.00	0.00	0.00	0.0%	678.75	150.00	528.75	452.5%
6-4330 · Education & Training	166.66	167.00	-0.34	99.8%	1,028.96	1,002.00	26.96	102.69%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	0.00	25.00	-25.00	0.0%	165.31	125.00	40.31	132.25%
6-4350 · Insurance	1,865.00	1,805.00	60.00	103.32%	10,936.00	10,830.00	106.00	100.98%
6-4370 · License/Permit/Fee/Dues/Subscr	250.00	100.00	150.00	250.0%	1,168.00	1,500.00	-332.00	77.87%
6-4380 · Office Supplies/Postage	356.40	175.00	181.40	203.66%	1,208.27	1,050.00	158.27	115.07%
6-4390 · Professional Services	9.45	500.00	-490.55	1.89%	2,694.95	3,600.00	-905.05	74.86%
6-4400 · Service Charges	2,356.19	1,600.00	756.19	147.26%	12,011.23	10,400.00	1,611.23	115.49%
6-4410 · Supplies	0.00	100.00	-100.00	0.0%	123.86	600.00	-476.14	20.64%
6-4420 · Travel/Lodging/Miles	-556.20	0.00	-556.20	100.0%	89.32	0.00	89.32	100.0%
6-4430 · Uniforms	21.09	0.00	21.09	100.0%	336.06	350.00	-13.94	96.02%
6-4440 · Utilities	282.88	277.00	5.88	102.12%	1,659.43	1,662.00	-2.57	99.85%
6-4450 · Misc Expenses	117.62	100.00	17.62	117.62%	862.27	600.00	262.27	143.71%
6-4460 · Purchases Discount	0.00	-50.00	50.00	0.0%	-304.66	-300.00	-4.66	101.55%
<b>Total 6-4000 · General Expenses</b>	<b>24,879.69</b>	<b>23,863.00</b>	<b>1,016.69</b>	<b>104.26%</b>	<b>156,595.75</b>	<b>149,958.00</b>	<b>6,637.75</b>	<b>104.43%</b>
<b>Total Expense</b>	<b>24,879.69</b>	<b>23,863.00</b>	<b>1,016.69</b>	<b>104.26%</b>	<b>156,595.75</b>	<b>149,958.00</b>	<b>6,637.75</b>	<b>104.43%</b>
<b>Net Ordinary Income</b>	<b>-24,879.69</b>	<b>-23,863.00</b>	<b>-1,016.69</b>	<b>104.26%</b>	<b>-156,595.75</b>	<b>-149,958.00</b>	<b>-6,637.75</b>	<b>104.43%</b>
<b>Net Income</b>	<b>-24,879.69</b>	<b>-23,863.00</b>	<b>-1,016.69</b>	<b>104.26%</b>	<b>-156,595.75</b>	<b>-149,958.00</b>	<b>-6,637.75</b>	<b>104.43%</b>
PREVIOUS YEAR COMPARISON								
	Sep 22	Sep 21	\$ Change	% Change	Apr - Sep 22	Apr - Sep 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>								
<b>Expense</b>								
<b>6-4000 · General Expenses</b>	24,879.69	29,936.28	-5,056.59	-16.89%	156,595.75	147,558.27	9,037.48	6.13%
<b>Total Expense</b>	24,879.69	29,936.28	-5,056.59	-16.89%	156,595.75	147,558.27	9,037.48	6.13%
<b>Net Ordinary Income</b>	-24,879.69	-29,936.28	5,056.59	16.89%	-156,595.75	-147,558.27	-9,037.48	-6.13%
<b>Net Income</b>	-24,879.69	-29,936.28	5,056.59	16.89%	-156,595.75	-147,558.27	-9,037.48	-6.13%

### Washburn Marina Revenue - Draw Report September 2022

	Sep 22	Apr - Sep 22
9-1100 · Draws from City	-80,905.95	-617,762.89
9-2100 · Revenues Paid to City	101,438.99	799,653.99
	20,533.04	181,891.10
<b>Revenues Paid to City Detail</b>		
Operating Revenue		653,268.59
Maintenance Fees-2022		146,385.40
<b>Total</b>		<b>799,653.99</b>

**Maintenance Fees Paid in Full**