

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: Vacant Katzmarek
Don Swedberg

Bradley Lemire
Stephen Schram
City Administrator

Mary Nowakowski
John Baregi
Marina Manager

NOTICE OF HARBOR COMMISSION MEETING

DATE: Wednesday, September 20, 2017
TIME: 5:30 P.M.
LOCATION: Washburn City Hall – 119 Washington Avenue

Agenda

- A. Call to Order – Roll Call
- B. Approval of Minutes of the August 19, 2017 Meeting
- C. Public Comments
- D. Treasurer's Report
 - 1. Payment of Invoices
- E. Slip Transfers – None
- F. Marina Manager's Report
 - 1. August Financial Statements
- G. Election of Vice President
- H. Update on Yard Trailer Repairs
- I. Discussion and Action on 2018 Harbor Commission Budget/Capital Improvement Projects
- J. Update on Boat Ramp Project Outstanding Matters/Fish Cleaning Station
- K. Adjourn

Cc: Posted Ashland Daily Press File

AUGUST 19, 2017 SPECIAL HARBOR COMMISSION MEETING

8:00 A.M. WASHBURN MARINA – 1 MARINA DRIVE

Commission Members Present: President Carl Broberg, John Baregi, Martin Katzmarek, Mary Nowakowski, and Don Swedberg.

Commission Member Absent: Bradley Lemire and Stephen Schram.

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

Call to Order – President Carl Broberg called the meeting to order at 8:00 a.m.

Approval of Minutes of the July 19, 2017 Meeting – Baregi moved to approve and place on file the July 19, 2017 Meeting Minutes and Katzmarek seconded. Motion carried 5-0.

Public Comment – Request for additional pavilions was made; a statement that the WIFI is not useful. Broberg stated discussion had be done for additional pavilions but is not a priority at this time due to funding, however a proposal could be looked into. Shrider stated a new access point was installed in July, however broadband is not available in our area. Broberg explained a fiber optic line does run through Washburn and explained the procedure and expense to get WIFI over water.

Public Hearing – Slip Fee Rates for 2018 – Baregi moved to open the floor and Swedberg seconded. Motion carried 5-0. Broberg reviewed the improvements over the years with the cost of the projects and the money sources; discussed the expenses going forward. Broberg explained an increase in slip maintenance fees has not been done since the equalization of slip fees in 2014, the 8% increase would give the Harbor Commission additional revenue of about \$9,600.00 dollars. Joe Floyd, Slip #29 in Washburn Marina, congratulated Harbor Commission for having a “First Class” marina and suggested using assessments rather than rate increases to do upgrades at the marina. An inquiry was made concerning the financial statements which Broberg stated they are public records and are available for inspection at any time. Sue Pennella stated we enjoyed the marina so much, we purchased a slip recently; she is conflicted with the 8% increase as it is a large number that can stagger a person, and realizes overall an 8% increase does not deliver a lot of revenue; maybe do 2% over the course of 4 years or so; and as an amenity, it would be nice to have the bathroom facilities open earlier in the spring for boaters that come up to work on their boats over the weekend. Multiple comments/questions and explanations were given concerning the water system and procedures. Joy Tierney suggested to have a porta-potty available during the early part of the season to accommodate boaters that work on their boats before the water is turned on. Nowakowski stated many of our capital improvements in the past have had grant funding associated with them and now the struggle is many of the upgrades needed are not grant applicable such as Pier 3 electrical upgrade; we want you to know this 8% increase will be going back into the marina facility for maintenance and future projects. Matt Gruntner asked what the situation is with the coal dock. Broberg explained the Harbor Commission is responsible for the coal dock; the importance of it used as a commercial dock; what is needed to repair it and what is being done to obtain grant funding for repair. Swedberg stated the coal dock is protection for the marina, if the coal dock is lost it would endanger the marina which would then need some other type of protection. Terry Weese asked how the 8% increase was determined. Broberg stated we looked at different rate options and 8% appeared to be sufficient when we looked at what we needed going forward and 2 things, 1) Capital outlay and 2) The service debt were determining factors if money is needed going forward; the increase is not intended to be done on an annually basis. The attendees stated they are pleased the Public Hearing was held at the marina and on a weekend. Tierney stated she appreciates all that has been done and the boat ramp is an asset to the city, asked if the street sweeper could come down to sweep up the sand and gravel that accumulates on the blacktop. Weese asked about the postings of the Harbor minutes on the city website and Kluver explained the process. Broberg publically acknowledged Kluver for all he does and what he has done for the success of the Harbor Commission and Nowakowski added the grant administration that Kluver has done for the past 3-4 years has been a huge task. Baregi made a motion to close the floor and Swedberg seconded. Motion

carried 5-0. At 9:33 a.m. the meeting breaks for a 10 minute recess. Broberg called the meeting back to order at 9:43 a.m. Baregi made a motion to approve the 8% Slip Fee increase for 2018 and Swedberg seconded. Nowakowski stated that a small rate increase every year does not do anything for our budget planning process; but does like the idea of small increases, but not in this situation. Broberg stated he prefers the idea of doing increases as needed. Kluver suggested to the commissioners to remember their thought process behind rate increase decisions for the future. Baregi amended the motion to include "which translates to a \$2.60 per square foot rate" and Swedberg accepted. Baregi agrees with Broberg's preference to do a rate increase every 4-5 years that has a purpose behind it. Motion carried 5-0.

Treasurer's Report – Baregi made a motion to approve and place on file the Harbor Passbook and Marine Operating Account reports and Swedberg seconded. Motion carried 5-0

1. Payment of Invoices – Nowakowski moved to accept Foss Electric, Inc. invoice #4283 for \$1,001.60 and Swedberg seconded. Motion carried 5-0. Baregi moved to accept Wisconsin Commercial Ports Assn. invoice #2017 Washburn for \$200.00 and Katzmarek seconded. Motion carried 5-0.

Slip Transfers – None.

Marina Manager's Report – Shrider stated she did fire 2 employees last month and has replaced them.

1. **July Financial Statement – Shrider stated the financials are doing great; we had a 12.79% budget surplus year to date and 9.95% below actual compared to this time last year which is caused by a little bit from each department. Shrider stated because we are 100% full this year, with the exception of the land storage, we are at a point of leveling off. Shrider understands slip renters in the Chequamegon Bay/Apostle Island area can expect to see a 3-5% increase in rental rates next year, so she will look into that before the rental contracts go out in October/November. Shrider stated the Service Department was short about 4.5% due to the push to catch up from a project late this winter that fell off budget; the Ship Store for the first time had an enormous budget surplus and carried the short fall of the service department. Shrider believes the radio advertising is working and placing ads at the boat ramp has helped; a new part time girl working in the Ship Store has a completely different present for our social media coverage which believes has helped to make a difference. Baregi asked to confirm that grilling on boats is not allowed, referring to the Barker letter that was received. Shrider stated that no open flames are allowed on boats in a marina setting and believes their marina operator's legal liability insurance may state that as well, she would have to confirm it; it's considered a fire hazard in a condensed area with a lot of explosive opportunities. Baregi made a motion to approve and place on file the June Financial Statement and Swedberg seconded. Motion carried 5-0.**

Update on Boat Ramp Project Outstanding Matters/Fish Cleaning Station – Kluver stated the outstanding matters will be taken care of by the Harbor Commission and the fish cleaning pavilion materials will arrive next week and construction will begin.

Adjourn – Katzmarek moved and Baregi seconded motion to adjourn. Motion carried 5-0 at 10:09 a.m.

Respectfully Submitted,
Kay Bratley, Deputy Clerk/Treasurer

8/22/2017

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

I am writing this as a follow up to an email I wrote to the "Harbor Commission Chairman", Carl Broberg, a couple weeks ago concerning the plastic decking on the new landing dock. It is slippery when wet. Even if one just has wet shoes on. I noticed there is non-skid on one side of the slopped approach but none anywhere else. I have already been a victim. I slipped and fell on the dock when disembarking my boat when approaching to haul out. The old cement dock had very good traction and the wood docks are fine but the plastic needs some traction material added or a better surface.

I am a bit old fashioned but why replace wood with an inferior material? WI has lots of wood.

Ron Michael
76550 McKinley road
Washburn, WI 54891

A handwritten signature in black ink, appearing to read "Ron Michael". The signature is written in a cursive, flowing style with a large initial "R" and "M".

International Dock Products, Inc.
 3101 SW 25th Street, Bay 106
 Pembroke Park, FL 33009
 USA
 (954) 964-5315
 Fax: (954) 964-2715
www.dockproducts.com

Acknowledgement

Sales Order Date: 8/28/2017
 Sales Order ID: 17-0079283
 Sales Representative:

Sold To: CITY OF WASHBURN
 110 WASHINGTON AVE
 P.O. BOX 638
 WASHBURN, WI 54891

Ship To: WASHBURN CITY MARINA & HARBOR
 COMMISSION
 1 MARINA DRIVE
 WASHBURN, WI 54891

Contact: SCOTT KLUVER
 Phone: 715-373-6160

Shipping Contact: CARL BROBERG PRESIDENT
 WASHBURN HARBOR COMMISSION
 Phone: 651 303 2562
 E-Mail:
 CRBROBERG@CENTURYTEL.NET

Customer Order No.:

V-CARL BROBERG

Desired Ship Date:

Monday, August 28, 2017

Terms	Tax Status	FOB Point	Ship Via	Preferred Carrier	Freight
CC-PEND	Not Exempt	SHIPPING	BEST WAY		Billed

Line	Quantity	Part - Description	UM	Unit Price	Extension
1	1.0000	STANCHION-HH-H2O-1-SI - STANCHION WITH 1 HOSE HOLDER AND 1 WATER FAUCET, POWDER-COATED WHITE(SPECIAL INSTRUCTIONS) SPECIAL INSTRUCTIONS: FAUCET ON ONE SIDE HOSE HOLDER DIRECTLY OPPOSITE ON THE OTHER SIDE. NEED AN ACCESS COVER TO WORK ON THE PIPES.	EACH	158.0000	\$158.00

8/28/2017 3:38:19 PM PHIL - .

Line Item Sub Total:	\$158.00
Service Charge Total:	\$0.00
Total Before Tax:	\$158.00
Tax:	\$0.00
Grand Total:	\$158.00

Sold by: x _____
 (Authorized agent of International Dock Products, Inc.)

Accepted by: x _____
 (Authorized agent of CITY OF WASHBURN)

KBK SERVICES, INC.

1207 Lakeshore Drive E.

P.O. Box 546

Ashland, WI 54806

INVOICE

Phone (715) 682-3002

Fax (715) 682-5850

Invoice # 17-1237

Date: August 17, 2017

Washburn Marina
1 Marina Dr
Washburn, WI. 54891

OK
[Signature]
08/28/17
210.00 - 53540342-000

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
	Install New Backflow Preventer as Quoted		\$3,000.00
	Thank You		
		SUBTOTAL	\$3,000.00
		SALES TAX	
		SHIPPING & HANDLING	
		TOTAL DUE	\$3,000.00

Make all checks payable to KBK Services

Thank You For Your Business!

Harbor Pass Book - 2017**12/31/2016 Balance Carried Forward****\$250,104.77**

20-Jan Slip Transfer Fee #57	100.00
27-Jan January Fringe	-73.24
24-Jan Bremer bank Loan Payment	-8,954.47
30-Jan Slip Transfer Fee # 121	100.00
31-Jan Interest	41.56
16-Feb Washburn Chamber Dues	-85.00
February Fringe	-73.24
Wisconsin Harbor Towns Assoc. Dues	-250.00
January Payrolls	-551.99
28-Feb Interest	38.80
16-Mar February Payroll	-559.19
March Fringe	-73.24
Complete Computer Solutions, Inc.	-2,279.99
31-Mar Interest	42.61
7-Apr Slip# 79 & 76 Transfers	200.00
12-Apr Bremer bank Loan Payment	-502.16
March Payroll	-857.37
April Fringe	-73.24
14-Apr Slip Fees	8,565.14
Annual Fees	300.00
Sales Tax	487.58
28-Apr Slip Fees	52,107.74
Annual Fees	2,150.00
Sales Tax	2,956.64
28-Apr Interest	53.56
11-May Sales Tax	-3,932.97
May Fringe	-73.24
Daily Press-Bids	-186.40
Marina Travel Lift	-1,321.36
Den Hartog Industries	-1,230.99
April Payroll	-608.75
12-May Slip Fees	17,453.22
Annual Fees	750.00
Sales Tax	1,001.20
19-May Slip Fees	22,519.04
Annual Fees	950.00
Sales Tax	1,290.77
Profit Share	124,957.00
31-May Slip Fees	13,476.99
Annual Fees	550.00
Sales Tax	825.29
Dock Rent	1,000.00
31-May Interest	85.73
9-Jun Slip Fees	4,063.26
Sales Tax	231.73
Annual Fees	150.00
20-Jun Slip Fees	4,673.33
Annual Fees	150.00
Sales Tax	246.05
30-Jun Washburn Marina-sales tax	-2,860.24
Washburn Marina - WIFI Equipment	-971.25
Foss Electric	-2,482.00
June Office Fringe	-73.25
May Payroll	-596.43
30-Jun Interest	107.55
19-Jul Bremer bank Loan Payment	-8,837.77
June Payroll	-522.02

July Office Fringe	-73.25
Earth Sense Landscaping -Top soil	-370.00
Angelo Luppino - Black top	-100,188.28
Lake Effect Builders- Down Payment on Fish Cleaning Shelter	-7,000.00
31-Jul Interest	99.52
14-Aug Slip Fees	128.40
17-Aug August Fringe	-73.25
July Payroll	-596.36
Wisconsin Commercial Ports Association	-200.00
Foss Electric	-1,001.60
Huffcutt	-917.85
Daily Press-Slip Fee Increase	-161.20
Washburn Marina Sales Tax	-246.05
18-Aug Nelson Const. Dock Rent Fee	3,875.00
31-Aug Interest	84.03
Balance as of 9/14/2017	\$367,058.87

Marina Operating Account 2017

12/31/2016 Balance Carried Forward		191,433.43
6-Jan Ck# 623	Washburn Marina	-15,409.00
13-Jan Ck# 624	Washburn Marina	-18,648.93
13-Jan	Deposit	18,445.52
20-Jan	Deposit	89,727.09
20-Jan Ck# 625	Washburn Marina	-15,409.00
27-Jan Ck# 626	Washburn Marina	-15,407.00
31-Jan	Deposit	9,875.18
31-Jan	Interest	1.74
2-Feb Ck# 627	Washburn Marina	-14,262.00
3-Feb	Deposit	4,877.37
9-Feb Ck# 628	Washburn Marina	-14,262.00
10-Feb	Deposit	48,714.52
16-Feb Ck# 629	Washburn Marina	-14,262.00
	Sales Tax	-3,676.40
17-Feb	Deposit	29,476.93
23-Feb Ck# 630	Washburn Marina	-14,262.00
24-Feb	Deposit	2,798.96
28-Feb	Interest	1.99
2-Mar Ck# 621	Washburn Marina	-11,076.00
2-Mar	Deposit	4,963.82
9-Mar Ck# 632	Washburn Marina	-11,076.00
9-Mar Ck# 633	Washburn Marina	-11,076.00
10-Mar	Deposit	60,850.85
16-Mar Ck# 634	Washburn Marina	-35,282.31
17-Mar	Deposit	6,907.51
31-Mar	Interest	2.34
3-Apr Ck# 635	Washburn Marina	-27,952.00
7-Apr	Deposit	18,697.50
13-Apr Ck# 636	Washburn Marina	-13,976.00
	Sales Tax	-3,743.95
14-Apr	Deposit	84,879.65
21-Apr Ck# 637	Washburn Marina	-13,976.00
28-Apr Ck# 638	Washburn Marina	-32,837.00
28-Apr	Deposit	39,163.16
28-Apr	Interest	2.43
5-May Ck# 638	Washburn Marina	-18,840.00
12-May Ck# 640	Washburn Marina	-37,680.00
	Sales Tax	-5,940.97
12-May	Deposit	49,035.12
19-May Ck# 641	Marina Management Inc.-profit share	-119,168.00
19-May Ck# 642	Washburn Harbor Commission -profit share	-124,957.00
19-May	Deposit	25,827.07
25-May Ck# 643	Washburn Marina	-18,838.00
25-May Ck# 644	Washburn Marina	-16,084.00
31-May	Deposit	18,386.89

31-May	Interest	2.04
9-Jun Ck# 645	Washburn Marina	-16,084.00
9-Jun	Deposit	39,389.10
14-Jun Ck# 646	Washburn Marina	-16,084.00
	Sales Tax	-8,659.76
	Slip Holder Rental Fees	-52,425.00
20-Jun	Deposit	31,972.91
23-Jun Ck# 647	Washburn Marina	-16,084.00
26-Jun	Deposit	20,002.40
30-Jun Ck# 648	Washburn Marina	-16,083.00
30-Jun	Deposit	13,161.57
30-Jun	Interest	0.53
7-Jul Ck# 649	Washburn Marina	-21,365.00
12-Jul Ck# 650	Washburn Marina	-21,365.00
17-Jul	Deposit	39,086.54
17-Jul Ck# 651	Washburn Marina	-21,365.00
18-Jul Ck# 652	Sales Tax	-4,093.08
21-Jul Ck# 653	Washburn Marina	-21,366.00
21-Jul	Deposit	19,754.46
31-Jul Ck# 654	Washburn Marina	-15,690.00
31-Jul	Deposit	30,722.24
31-Jul	Interest	0.29
7-Aug Ck# 655	Washburn Marina	-15,690.00
10-Aug	Deposit	36,668.34
14-Aug Ck# 656	Washburn Marina	-15,690.00
14-Aug	Deposit	26,843.72
17-Aug Ck# 657	Washburn Marina	-15,000.00
18-Aug Ck# 658	Washburn Marina	-15,690.00
	Sales Tax	-4,725.88
23-Aug	Deposit	22,339.72
28-Aug Ck# 659	Washburn Marina	-15,690.00
31-Aug	Deposit	11,368.25
31-Aug	Interest	0.41
1-Sep Ck# 660	Washburn Marina	-19,094.00
1-Sep	Deposit	4,289.00
8-Sep	Deposit	16,027.10
11-Sep Ck# 661	Washburn Marina	-19,094.00
11-Sep	Deposit	32,667.21

Balance as of 9/14/17

68,925.62

Washburn Marina
Balance Sheet
 As of August 31, 2017

	Aug 31, 17		
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Checking/Savings		Current Liabilities	
1-1100 · Cash		Accounts Payable	
1-1110 · Checking	-4,319.64	2-1100 · Accounts Payable	32,334.43
1-1120 · Petty Cash	352.05	Total Accounts Payable	32,334.43
Total 1-1100 · Cash	-3,967.59	Credit Cards	
Total Checking/Savings	-3,967.59	2-1110 · Credit Card Payable	7,669.57
Accounts Receivable		Total Credit Cards	7,669.57
1-1200 · Accounts Receivable		Other Current Liabilities	
1-1210 · Billed Invoices	88,935.52	2-1200 · Salaries and Wages Payable	1,910.00
Total 1-1200 · Accounts Receivable	88,935.52	2-1300 · Payroll Liabilities	
Total Accounts Receivable	88,935.52	2-1310 · Employee Health Benefits	146.83
Other Current Assets		2-1320 · Unemployment Comp Tax	347.89
1-1300 · Ship Store Inventory		2-1330 · State Withholding	-90.84
1-1311 · Clothing	514.83	Total 2-1300 · Payroll Liabilities	403.88
1-1312 · Consumables	369.34	2-1400 · Tax Liabilities	
1-1313 · Marine Supplies	58,641.00	2-1410 · Sales Tax Payable	4,062.25
1-1314 · Personal Items	2,391.46	Total 2-1400 · Tax Liabilities	4,062.25
1-1316 · Diesel Fuel	3,058.37	2-1500 · Other Liabilities	
1-1317 · Gasoline	3,207.09	2-1520 · Deferred Unearned Revenue	
1-1319 · Slow Moving Contra	935.22	2-1521 · Slip Rent and Sales	5,429.67
Total 1-1300 · Ship Store Inventory	69,117.31	2-1522 · Gift Certificates Outstanding	192.88
1-1330 · Notes Receivable	-255.00	2-1523 · Haul Out, Storage, Launch	8,365.28
1-1340 · Prepaid Expenses	15,708.58	Total 2-1520 · Deferred Unearned Reven	13,987.83
12000 · Undeposited Funds	2,167.53	2-1530 · Refundable Deposits	11,880.96
Total Other Current Assets	86,738.42	Total 2-1500 · Other Liabilities	25,868.79
Total Current Assets	171,706.35	Total Other Current Liabilities	32,244.92
Fixed Assets		Total Current Liabilities	72,248.92
1-2100 · Furniture, Fixtures, Equipment	1,528.47	Total Liabilities	72,248.92
Total Fixed Assets	1,528.47	Equity	
TOTAL ASSETS	173,234.82	3-3000 · Retained Earnings	-14,928.22
		Net Income	115,914.12
		Total Equity	100,985.90
		TOTAL LIABILITIES & EQUITY	173,234.82

Washburn Marina
Washburn Marina Budget vs. Actual
August 2017

BUDGET V ACTUAL								
	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	4,117.65	6,500.00	-2,382.35	63.35%	119,020.88	119,500.00	-479.12	99.6%
4-2000 · Service Dept Income	56,677.07	50,566.00	6,111.07	112.09%	298,207.10	290,200.00	8,007.10	102.76%
4-3000 · Ship Store Income	21,640.85	28,950.00	-7,309.15	74.75%	123,843.63	123,080.00	763.63	100.62%
Total Income	82,435.57	86,016.00	-3,580.43	95.84%	541,071.61	532,780.00	8,291.61	101.56%
Cost of Goods Sold								
5-2000 · Service Dept COGS	16,521.96	14,306.00	2,215.96	115.49%	97,487.43	87,730.00	9,757.43	111.12%
5-3000 · Ship Store COGS	15,842.23	17,165.00	-1,322.77	92.29%	89,596.35	95,218.00	-5,621.65	94.1%
Total COGS	32,364.19	31,471.00	893.19	102.84%	187,083.78	182,948.00	4,135.78	102.26%
Gross Profit	50,071.38	54,545.00	-4,473.62	91.8%	353,987.83	349,832.00	4,155.83	101.19%
Expense								
6-1000 · Facility Expenses	5,617.65	4,136.00	1,481.65	135.82%	22,679.79	23,323.00	-643.21	97.24%
6-2000 · Service Dept Expenses	9,750.21	10,817.00	-1,066.79	90.14%	58,461.02	60,043.00	-1,581.98	97.37%
6-3000 · Ship Store Expenses	8,133.59	5,766.00	2,367.59	141.06%	31,606.55	32,742.00	-1,135.45	96.53%
6-4000 · General Expenses	19,767.76	21,474.00	-1,706.24	92.05%	115,768.55	115,003.00	765.55	100.67%
Total Expense	43,269.21	42,193.00	1,076.21	102.55%	228,515.91	231,111.00	-2,595.09	98.88%
Net Ordinary Income	6,802.17	12,352.00	-5,549.83	55.07%	125,471.92	118,721.00	6,750.92	105.69%
Net Income	6,802.17	12,352.00	-5,549.83	55.07%	125,471.92	118,721.00	6,750.92	105.69%

PREVIOUS YEAR COMPARISON								
	Aug 17	Aug 16	\$ Change	% Change	Apr - Aug 17	Apr - Aug 16	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	4,117.65	10,002.66	-5,885.01	-58.83%	119,020.88	127,104.97	-8,084.09	-6.36%
4-2000 · Service Dept Income	56,677.07	29,277.97	27,399.10	93.58%	298,207.10	286,499.61	11,707.49	4.09%
4-3000 · Ship Store Income	21,640.85	26,886.14	-5,245.29	-19.51%	123,843.63	117,133.79	6,709.84	5.73%
Total Income	82,435.57	66,166.77	16,268.80	24.59%	541,071.61	530,738.37	10,333.24	1.95%
Cost of Goods Sold								
5-2000 · Service Dept COGS	16,521.96	13,236.41	3,285.55	24.82%	97,487.43	102,875.03	-5,387.60	-5.24%
5-3000 · Ship Store COGS	15,842.23	21,124.91	-5,282.68	-25.01%	89,596.35	88,649.53	946.82	1.07%
Total COGS	32,364.19	34,361.32	-1,997.13	-5.81%	187,083.78	191,524.56	-4,440.78	-2.32%
Gross Profit	50,071.38	31,805.45	18,265.93	57.43%	353,987.83	339,213.81	14,774.02	4.36%
Expense								
6-1000 · Facility Expenses	5,617.65	5,866.37	-248.72	-4.24%	22,679.79	23,616.13	-936.34	-3.97%
6-2000 · Service Dept Expenses	9,750.21	14,052.51	-4,302.30	-30.62%	58,461.02	55,190.50	3,270.52	5.93%
6-3000 · Ship Store Expenses	8,133.59	6,324.17	1,809.42	28.61%	31,606.55	30,098.88	1,507.67	5.01%
6-4000 · General Expenses	19,767.76	20,582.34	-814.58	-3.96%	115,768.55	112,106.74	3,661.81	3.27%
Total Expense	43,269.21	46,825.39	-3,556.18	-7.6%	228,515.91	221,012.25	7,503.66	3.4%
Net Ordinary Income	6,802.17	-15,019.94	21,822.11	145.29%	125,471.92	118,201.56	7,270.36	6.15%
Net Income	6,802.17	-15,019.94	21,822.11	145.29%	125,471.92	118,201.56	7,270.36	6.15%

Washburn Marina Washburn Marina Budget vs. Actual August 2017

	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	2,169.08	5,000.00	-2,830.92	43.38%	108,567.69	110,000.00	-1,432.31	98.7%
4-1200 · Off-Season	1,740.00	1,000.00	740.00	174.0%	9,095.00	7,000.00	2,095.00	129.93%
4-1400 · Misc Services	208.57	500.00	-291.43	41.71%	1,358.19	2,500.00	-1,141.81	54.33%
Total 4-1000 · Facility Income	4,117.65	6,500.00	-2,382.35	63.35%	119,020.88	119,500.00	-479.12	99.6%
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	10,598.50	9,306.00	1,292.50	113.89%	36,355.00	26,020.00	10,335.00	139.72%
4-2112 · Fiberglass-Woodwork	19,573.00	15,954.00	3,619.00	122.68%	91,629.43	81,381.00	10,248.43	112.59%
4-2113 · Mechanical	13,077.50	10,193.00	2,884.50	128.3%	51,640.67	57,870.00	-6,229.33	89.24%
4-2114 · Rigging	1,363.00	2,216.00	-853.00	61.51%	12,643.00	8,798.00	3,845.00	143.7%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	2,835.50	5,517.00	-2,681.50	51.4%	57,654.74	62,152.00	-4,497.26	92.76%
4-2122 · Other Unit Billed	550.00	1,130.00	-580.00	48.67%	8,863.00	12,729.00	-3,866.00	69.63%
Total 4-2120 · Unit Billed Services	3,385.50	6,647.00	-3,261.50	50.93%	66,517.74	74,881.00	-8,363.26	88.83%
Total 4-2100 · Labor	47,997.50	44,316.00	3,681.50	108.31%	258,785.84	248,950.00	9,835.84	103.95%
4-2200 · Materials	7,636.46	5,000.00	2,636.46	152.73%	31,431.01	30,500.00	931.01	103.05%
4-2300 · Contract Services	57.50	500.00	-442.50	11.5%	2,501.50	7,500.00	-4,998.50	33.35%
4-2400 · Misc Charges	985.61	1,000.00	-14.39	98.56%	5,488.75	4,500.00	988.75	121.97%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-1,250.00	1,250.00	0.0%
Total 4-2000 · Service Dept Income	56,677.07	50,566.00	6,111.07	112.09%	298,207.10	290,200.00	8,007.10	102.76%
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	641.80	500.00	141.80	128.36%	1,879.81	1,450.00	429.81	129.64%
4-3120 · Consumables	344.54	400.00	-55.46	86.14%	905.03	1,000.00	-94.97	90.5%
4-3130 · Marine Supplies	8,500.86	9,000.00	-499.14	94.45%	62,026.35	54,500.00	7,526.35	113.81%
4-3140 · Personal Items	1,236.80	1,000.00	236.80	123.68%	3,169.85	2,800.00	369.85	113.21%
4-3150 · Special Orders	931.47	3,000.00	-2,068.53	31.05%	18,773.75	21,000.00	-2,226.25	89.4%
Total 4-3100 · Store Sales	11,655.47	13,900.00	-2,244.53	83.85%	86,754.79	80,750.00	6,004.79	107.44%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	1,680.02	2,500.00	-819.98	67.2%	6,603.08	9,500.00	-2,896.92	69.51%
4-3220 · Gasoline	8,000.44	12,000.00	-3,999.56	66.67%	29,649.96	31,500.00	-1,850.04	94.13%
4-3230 · Pump Out	304.92	550.00	-245.08	55.44%	835.80	1,330.00	-494.20	62.84%
Total 4-3200 · Fuel Dock Sales	9,985.38	15,050.00	-5,064.62	66.35%	37,088.84	42,330.00	-5,241.16	87.62%
Total 4-3000 · Ship Store Income	21,640.85	28,950.00	-7,309.15	74.75%	123,843.63	123,080.00	763.63	100.62%
Total Income	82,435.57	86,016.00	-3,580.43	95.84%	541,071.61	532,780.00	8,291.61	101.56%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	2,163.78	991.00	1,172.78	218.34%	11,444.76	6,022.00	5,422.76	190.05%
5-2112 · Fiberglass-Woodworking	3,852.80	4,656.00	-803.20	82.75%	33,002.17	22,290.00	10,712.17	148.06%

Washburn Marina Washburn Marina Budget vs. Actual August 2017

					Apr - Aug			
	Aug 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
5-2113 · Mechanical	3,168.13	2,080.00	1,088.13	152.31%	10,214.82	11,946.00	-1,731.18	85.51%
5-2114 · Rigging	715.98	297.00	418.98	241.07%	2,329.85	1,706.00	623.85	136.57%
Total 5-2110 · Billable Hourly Labor	9,900.69	8,024.00	1,876.69	123.39%	56,991.60	41,964.00	15,027.60	135.81%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	127.06	1,543.00	-1,415.94	8.24%	11,993.21	12,235.00	-241.79	98.02%
5-2122 · Other	446.71	339.00	107.71	131.77%	1,604.49	2,686.00	-1,081.51	59.74%
Total 5-2120 · Unit Billed Services	573.77	1,882.00	-1,308.23	30.49%	13,597.70	14,921.00	-1,323.30	91.13%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	10,474.46	9,906.00	568.46	105.74%	70,589.30	56,885.00	13,704.30	124.09%
5-2200 · Subcontract Services	11.80	450.00	-438.20	2.62%	1,955.80	6,750.00	-4,794.20	28.98%
5-2300 · Materials	6,035.70	3,950.00	2,085.70	152.8%	24,942.33	24,095.00	847.33	103.52%
Total 5-2000 · Service Dept COGS	16,521.96	14,306.00	2,215.96	115.49%	97,487.43	87,730.00	9,757.43	111.12%
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	591.65	425.00	166.65	139.21%	1,435.84	1,233.00	202.84	116.45%
5-3120 · Consumables	220.51	260.00	-39.49	84.81%	583.76	651.00	-67.24	89.67%
5-3130 · Marine Supplies	5,648.13	5,625.00	23.13	100.41%	41,517.89	34,063.00	7,454.89	121.89%
5-3140 · Personal Items	928.76	750.00	178.76	123.84%	2,183.80	2,101.00	82.80	103.94%
5-3150 · Special Orders	470.11	2,250.00	-1,779.89	20.89%	14,122.62	15,750.00	-1,627.38	89.67%
Total 5-3100 · Store Sales	7,859.16	9,310.00	-1,450.84	84.42%	59,843.91	53,798.00	6,045.91	111.24%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,382.28	2,200.00	-817.72	62.83%	5,623.07	8,360.00	-2,736.93	67.26%
5-3220 · Gasoline	6,600.79	5,655.00	945.79	116.73%	24,129.37	33,060.00	-8,930.63	72.99%
Total 5-3200 · Fuel Dock Sales	7,983.07	7,855.00	128.07	101.63%	29,752.44	41,420.00	-11,667.56	71.83%
Total 5-3000 · Ship Store COGS	15,842.23	17,165.00	-1,322.77	92.29%	89,596.35	95,218.00	-5,621.65	94.1%
Total COGS	32,364.19	31,471.00	893.19	102.84%	187,083.78	182,948.00	4,135.78	102.26%
Gross Profit	50,071.38	54,545.00	-4,473.62	91.8%	353,987.83	349,832.00	4,155.83	101.19%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	1,094.92	941.00	153.92	116.36%	4,830.83	4,851.00	-20.17	99.58%
6-1120 · Buildings/Grounds	1,368.76	1,200.00	168.76	114.06%	8,189.04	7,332.00	857.04	111.69%
Total 6-1100 · Utilities	2,463.68	2,141.00	322.68	115.07%	13,019.87	12,183.00	836.87	106.87%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	252.80	320.00	-67.20	79.0%	1,407.93	2,740.00	-1,332.07	51.38%
6-1220 · Buildings/Grounds	2,901.17	1,075.00	1,826.17	269.88%	8,251.99	5,400.00	2,851.99	152.82%
Total 6-1200 · Maintenance & Supplies	3,153.97	1,395.00	1,758.97	226.09%	9,659.92	8,140.00	1,519.92	118.67%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
Total 6-1000 · Facility Expenses	5,617.65	4,136.00	1,481.65	135.82%	22,679.79	23,323.00	-643.21	97.24%
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,142.56	2,307.00	835.56	136.22%	16,821.76	12,526.00	4,295.76	134.3%
6-2112 · Warranty/Credit	132.47	330.00	-197.53	40.14%	6,403.05	1,789.00	4,614.05	357.91%

Washburn Marina Washburn Marina Budget vs. Actual August 2017

	Aug 17				Apr - Aug 17			
	Budget	\$ Over Budget	% of Budget		Budget	\$ Over Budget	% of Budget	
6-2113 · General Maintenance	1,244.71	659.00	585.71	188.88%	2,329.97	3,578.00	-1,248.03	65.12%
Total 6-2110 · Non-Billable Salary & Wages	4,519.74	3,296.00	1,223.74	137.13%	25,554.78	17,893.00	7,661.78	142.82%
6-2120 · FICA/Medicare	1,246.77	1,294.00	-47.23	96.35%	8,003.38	7,116.00	887.38	112.47%
6-2130 · Unemployment Compensation	88.30	89.00	-0.70	99.21%	618.33	1,158.00	-539.67	53.4%
6-2140 · Workers Compensation	686.78	862.00	-175.22	79.67%	3,623.66	4,310.00	-686.34	84.08%
Total 6-2100 · Non-Billable Wages & Taxes	6,541.59	5,541.00	1,000.59	118.06%	37,800.15	30,477.00	7,323.15	124.03%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,381.60	1,682.00	-300.40	82.14%
6-2220 · Personal Time Compensation	802.02	1,155.00	-352.98	69.44%	5,300.47	5,775.00	-474.53	91.78%
6-2230 · Health Insurance	1,760.29	1,847.00	-86.71	95.31%	8,749.61	9,235.00	-485.39	94.74%
6-2240 · Retirement Plan	357.68	507.00	-149.32	70.55%	2,270.88	2,789.00	-518.12	81.42%
Total 6-2200 · Employee Benefits	2,919.99	3,509.00	-589.01	83.21%	17,702.56	19,481.00	-1,778.44	90.87%
6-2310 · Education & Training	167.00	167.00	0.00	100.0%	979.95	835.00	144.95	117.36%
6-2320 · Equipment Maintenance	263.27	525.00	-261.73	50.15%	1,951.20	2,625.00	-673.80	74.33%
6-2330 · Freight & Shipping	520.82	250.00	270.82	208.33%	1,312.90	1,250.00	62.90	105.03%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	400.00	-360.00	10.0%
6-2350 · Small Tools	-103.51	400.00	-503.51	-25.88%	2,454.61	2,000.00	454.61	122.73%
6-2360 · Supplies	-833.61	0.00	-833.61	100.0%	-6,715.47	0.00	-6,715.47	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	13.38	250.00	-236.62	5.35%
6-2380 · Uniforms	57.42	0.00	57.42	100.0%	1,432.26	1,350.00	82.26	106.09%
6-2390 · Utilities	91.43	100.00	-8.57	91.43%	452.84	500.00	-47.16	90.57%
6-2400 · Warranty Parts	125.81	175.00	-49.19	71.89%	1,036.64	875.00	161.64	118.47%
Total 6-2000 · Service Dept Expenses	9,750.21	10,817.00	-1,066.79	90.14%	58,461.02	60,043.00	-1,581.98	97.37%
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	6,676.22	4,080.00	2,596.22	163.63%	23,650.10	22,590.00	1,060.10	104.69%
6-3120 · FICA/Medicare	526.95	342.00	184.95	154.08%	1,174.54	1,909.00	-734.46	61.53%
6-3130 · Unemployment Compensation	37.32	59.00	-21.68	63.25%	135.81	536.00	-400.19	25.34%
6-3140 · Workers Compensation	290.27	182.00	108.27	159.49%	903.08	910.00	-6.92	99.24%
Total 6-3100 · Wages & Taxes	7,530.76	4,663.00	2,867.76	161.5%	25,863.53	25,945.00	-81.47	99.69%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	440.88	430.00	10.88	102.53%
6-3220 · Personal Time Compensation	0.00	386.00	-386.00	0.0%	633.02	1,930.00	-1,296.98	32.8%
6-3230 · Health Insurance	78.74	95.00	-16.26	82.88%	366.58	475.00	-108.42	77.18%
6-3240 · Retirement Plan	156.56	135.00	21.56	115.97%	935.77	777.00	158.77	120.43%
Total 6-3200 · Employee Benefits	235.30	616.00	-380.70	38.2%	2,376.25	3,612.00	-1,235.75	65.79%
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	0.00	0.00	0.0%	6.08	250.00	-243.92	2.43%
6-3320 · Freight/Shipping	146.33	300.00	-153.67	48.78%	1,227.05	1,500.00	-272.95	81.8%
6-3330 · Supplies	75.75	100.00	-24.25	75.75%	983.05	600.00	383.05	163.84%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	59.95	0.00	59.95	100.0%	704.64	400.00	304.64	176.16%
6-3360 · Utilities	91.43	87.00	4.43	105.09%	452.84	435.00	17.84	104.1%
6-3370 · Over/Under	-5.93	0.00	-5.93	100.0%	-6.89	0.00	-6.89	100.0%

Washburn Marina
Washburn Marina Budget vs. Actual
August 2017

	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Total 6-3000 · Ship Store Expenses	8,133.59	5,766.00	2,367.59	141.06%	31,606.55	32,742.00	-1,135.45	96.53%
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,158.00	9,032.00	126.00	101.4%	51,501.00	49,676.00	1,825.00	103.67%
6-4120 · Repair/Maintenance Wages	2,764.77	3,682.00	-917.23	75.09%	16,792.95	16,997.00	-204.05	98.8%
6-4130 · FICA/Medicare	711.37	982.00	-270.63	72.44%	5,583.56	5,158.00	425.56	108.25%
6-4140 · Unemployment Compensation	50.37	118.00	-67.63	42.69%	373.04	973.00	-599.96	38.34%
6-4150 · Workers Compensation	391.86	614.00	-222.14	63.82%	2,317.81	3,070.00	-752.19	75.5%
Total 6-4100 · Wages & Taxes	13,076.37	14,428.00	-1,351.63	90.63%	76,568.36	75,874.00	694.36	100.92%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	140.08	140.00	0.08	100.06%
6-4220 · Personal Time Compensation	0.00	123.00	-123.00	0.0%	549.29	615.00	-65.71	89.32%
6-4230 · Health Insurance	2,112.00	2,019.00	93.00	104.61%	9,913.24	10,095.00	-181.76	98.2%
6-4240 · Retirement Plan	262.44	313.00	-50.56	83.85%	1,591.14	1,721.00	-129.86	92.45%
Total 6-4200 · Employee Benefits	2,374.44	2,455.00	-80.56	96.72%	12,193.75	12,571.00	-377.25	97.0%
6-4300 · Advertising & Marketing								
6-4310 · Contract Services	27.85	30.00	-2.15	92.83%	138.13	150.00	-11.87	92.09%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	293.04	250.00	43.04	117.22%
6-4330 · Education & Training	166.33	167.00	-0.67	99.6%	831.65	835.00	-3.35	99.6%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	119.99	25.00	94.99	479.96%	163.97	125.00	38.97	131.18%
6-4350 · Insurance	1,178.08	1,190.00	-11.92	99.0%	5,890.40	5,950.00	-59.60	99.0%
6-4370 · License/Permit/Fee/Dues/Subscr	302.00	549.00	-247.00	55.01%	896.15	1,858.00	-961.85	48.23%
6-4380 · Office Supplies/Postage	66.01	220.00	-153.99	30.01%	545.95	1,100.00	-554.05	49.63%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,578.73	3,500.00	78.73	102.25%
6-4400 · Service Charges	1,373.45	1,000.00	373.45	137.35%	7,596.61	5,000.00	2,596.61	151.93%
6-4410 · Supplies	281.73	100.00	181.73	281.73%	563.63	500.00	63.63	112.73%
6-4420 · Travel/Lodging/Miles	0.00	50.00	-50.00	0.0%	0.00	250.00	-250.00	0.0%
6-4430 · Uniforms	24.00	0.00	24.00	100.0%	221.93	400.00	-178.07	55.48%
6-4440 · Utilities	265.83	290.00	-24.17	91.67%	1,358.55	1,450.00	-91.45	93.69%
6-4450 · Misc Expenses	199.94	125.00	74.94	159.95%	169.80	625.00	-455.20	27.17%
6-4460 · Purchases Discount	-502.53	-50.00	-452.53	1,005.06%	-916.40	-250.00	-666.40	366.56%
Total 6-4000 · General Expenses	19,767.76	21,474.00	-1,706.24	92.05%	115,768.55	115,003.00	765.55	100.67%
Total Expense	43,269.21	42,193.00	1,076.21	102.55%	228,515.91	231,111.00	-2,595.09	98.88%
Net Ordinary Income	6,802.17	12,352.00	-5,549.83	55.07%	125,471.92	118,721.00	6,750.92	105.69%
Net Income	6,802.17	12,352.00	-5,549.83	55.07%	125,471.92	118,721.00	6,750.92	105.69%

**Washburn Marina
Facilities Budget vs. Actual
August 2017**

BUDGET V ACTUAL								
	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-1000 · Facility Income								
4-1100 · In-Season	2,169.08	5,000.00	-2,830.92	43.38%	108,567.69	110,000.00	-1,432.31	98.7%
4-1200 · Off-Season	1,740.00	1,000.00	740.00	174.0%	9,095.00	7,000.00	2,095.00	129.93%
4-1300 · Maintenance Fees	0.00	0.00	0.00	0.0%	127,837.12	128,170.00	-332.88	99.74%
4-1400 · Misc Services	208.57	500.00	-291.43	41.71%	1,358.19	2,500.00	-1,141.81	54.33%
Total 4-1000 · Facility Income	4,117.65	6,500.00	-2,382.35	63.35%	246,858.00	247,670.00	-812.00	99.67%
Total Income	4,117.65	6,500.00	-2,382.35	63.35%	246,858.00	247,670.00	-812.00	99.67%
Gross Profit	4,117.65	6,500.00	-2,382.35	63.35%	246,858.00	247,670.00	-812.00	99.67%
Expense								
6-1000 · Facility Expenses								
6-1100 · Utilities								
6-1110 · Marina	1,094.92	941.00	153.92	116.36%	4,830.83	4,851.00	-20.17	99.58%
6-1120 · Buildings/Grounds	1,368.76	1,200.00	168.76	114.06%	8,189.04	7,332.00	857.04	111.69%
Total 6-1100 · Utilities	2,463.68	2,141.00	322.68	115.07%	13,019.87	12,183.00	836.87	106.87%
6-1200 · Maintenance & Supplies								
6-1210 · Marina	252.80	320.00	-67.20	79.0%	1,407.93	2,740.00	-1,332.07	51.38%
6-1220 · Buildings/Grounds	2,901.17	1,075.00	1,826.17	269.88%	8,251.99	5,400.00	2,851.99	152.82%
Total 6-1200 · Maintenance & Supplies	3,153.97	1,395.00	1,758.97	226.09%	9,659.92	8,140.00	1,519.92	118.67%
6-1300 · Contingent Expense	0.00	600.00	-600.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
Total 6-1000 · Facility Expenses	5,617.65	4,136.00	1,481.65	135.82%	22,679.79	23,323.00	-643.21	97.24%
Total Expense	5,617.65	4,136.00	1,481.65	135.82%	22,679.79	23,323.00	-643.21	97.24%
Net Ordinary Income	-1,500.00	2,364.00	-3,864.00	-63.45%	224,178.21	224,347.00	-168.79	99.93%
Net Income	-1,500.00	2,364.00	-3,864.00	-63.45%	224,178.21	224,347.00	-168.79	99.93%
PREVIOUS YEAR COMPARISON	Aug 17	Aug 16	\$ Change	% Change	Apr - Aug 17	Apr - Aug 16	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-1000 · Facility Income	4,117.65	10,002.66	-5,885.01	-58.83%	246,858.00	253,785.29	-6,927.29	-2.73%
Total Income	4,117.65	10,002.66	-5,885.01	-58.83%	246,858.00	253,785.29	-6,927.29	-2.73%
Gross Profit	4,117.65	10,002.66	-5,885.01	-58.83%	246,858.00	253,785.29	-6,927.29	-2.73%
Expense								
6-1000 · Facility Expenses	5,617.65	5,866.37	-248.72	-4.24%	22,679.79	23,616.13	-936.34	-3.97%
Total Expense	5,617.65	5,866.37	-248.72	-4.24%	22,679.79	23,616.13	-936.34	-3.97%
Net Ordinary Income	-1,500.00	4,136.29	-5,636.29	-136.26%	224,178.21	230,169.16	-5,990.95	-2.6%
Net Income	-1,500.00	4,136.29	-5,636.29	-136.26%	224,178.21	230,169.16	-5,990.95	-2.6%

Washburn Marina Service Department Budget vs. Actual August 2017

	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income								
4-2100 · Labor								
4-2111 · Electrical-Plumbing	10,598.50	9,306.00	1,292.50	113.89%	36,355.00	26,020.00	10,335.00	139.72%
4-2112 · Fiberglass-Woodwork	19,573.00	15,954.00	3,619.00	122.68%	91,629.43	81,381.00	10,248.43	112.59%
4-2113 · Mechanical	13,077.50	10,193.00	2,884.50	128.3%	51,640.67	57,870.00	-6,229.33	89.24%
4-2114 · Rigging	1,363.00	2,216.00	-853.00	61.51%	12,643.00	8,798.00	3,845.00	143.7%
4-2120 · Unit Billed Services								
4-2121 · Haul Out/Launch	2,835.50	5,517.00	-2,681.50	51.4%	57,654.74	62,152.00	-4,497.26	92.76%
4-2122 · Other Unit Billed	550.00	1,130.00	-580.00	48.67%	8,863.00	12,729.00	-3,866.00	69.63%
Total 4-2120 · Unit Billed Services	3,385.50	6,647.00	-3,261.50	50.93%	66,517.74	74,881.00	-8,363.26	88.83%
Total 4-2100 · Labor	47,997.50	44,316.00	3,681.50	108.31%	258,785.84	248,950.00	9,835.84	103.95%
4-2200 · Materials	7,636.46	5,000.00	2,636.46	152.73%	31,431.01	30,500.00	931.01	103.05%
4-2300 · Contract Services	57.50	500.00	-442.50	11.5%	2,501.50	7,500.00	-4,998.50	33.35%
4-2400 · Misc Charges	985.61	1,000.00	-14.39	98.56%	5,488.75	4,500.00	988.75	121.97%
4-2500 · Credit/Refunds	0.00	-250.00	250.00	0.0%	0.00	-1,250.00	1,250.00	0.0%
Total 4-2000 · Service Dept Income	56,677.07	50,566.00	6,111.07	112.09%	298,207.10	290,200.00	8,007.10	102.76%
Total Income	56,677.07	50,566.00	6,111.07	112.09%	298,207.10	290,200.00	8,007.10	102.76%
Cost of Goods Sold								
5-2000 · Service Dept COGS								
5-2100 · Labor								
5-2110 · Billable Hourly Labor								
5-2111 · Electrical-Plumbing	2,163.78	991.00	1,172.78	218.34%	11,444.76	6,022.00	5,422.76	190.05%
5-2112 · Fiberglass-Woodworking	3,852.80	4,656.00	-803.20	82.75%	33,002.17	22,290.00	10,712.17	148.06%
5-2113 · Mechanical	3,168.13	2,080.00	1,088.13	152.31%	10,214.82	11,946.00	-1,731.18	85.51%
5-2114 · Rigging	715.98	297.00	418.98	241.07%	2,329.85	1,706.00	623.85	136.57%
Total 5-2110 · Billable Hourly Labor	9,900.69	8,024.00	1,876.69	123.39%	56,991.60	41,964.00	15,027.60	135.81%
5-2120 · Unit Billed Services								
5-2121 · Haul Out/Launch	127.06	1,543.00	-1,415.94	8.24%	11,993.21	12,235.00	-241.79	98.02%
5-2122 · Other	446.71	339.00	107.71	131.77%	1,604.49	2,686.00	-1,081.51	59.74%
Total 5-2120 · Unit Billed Services	573.77	1,882.00	-1,308.23	30.49%	13,597.70	14,921.00	-1,323.30	91.13%
5-2100 · Labor - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 5-2100 · Labor	10,474.46	9,906.00	568.46	105.74%	70,589.30	56,885.00	13,704.30	124.09%
5-2200 · Subcontract Services	11.80	450.00	-438.20	2.62%	1,955.80	6,750.00	-4,794.20	28.98%
5-2300 · Materials	6,035.70	3,950.00	2,085.70	152.8%	24,942.33	24,095.00	847.33	103.52%
Total 5-2000 · Service Dept COGS	16,521.96	14,306.00	2,215.96	115.49%	97,487.43	87,730.00	9,757.43	111.12%
Total COGS	16,521.96	14,306.00	2,215.96	115.49%	97,487.43	87,730.00	9,757.43	111.12%
Gross Profit	40,155.11	36,260.00	3,895.11	110.74%	200,719.67	202,470.00	-1,750.33	99.14%
Expense								
6-2000 · Service Dept Expenses								
6-2100 · Non-Billable Wages & Taxes								
6-2110 · Non-Billable Salary & Wages								
6-2111 · Administrative	3,142.56	2,307.00	835.56	136.22%	16,821.76	12,526.00	4,295.76	134.3%
6-2112 · Warranty/Credit	132.47	330.00	-197.53	40.14%	6,403.05	1,789.00	4,614.05	357.91%

Washburn Marina
Service Department Budget vs. Actual
August 2017

	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
6-2113 · General Maintenance	1,244.71	659.00	585.71	188.88%	2,329.97	3,578.00	-1,248.03	65.12%
Total 6-2110 · Non-Billable Salary & Wages	4,519.74	3,296.00	1,223.74	137.13%	25,554.78	17,893.00	7,661.78	142.82%
6-2120 · FICA/Medicare	1,246.77	1,294.00	-47.23	96.35%	8,003.38	7,116.00	887.38	112.47%
6-2130 · Unemployment Compensation	88.30	89.00	-0.70	99.21%	618.33	1,158.00	-539.67	53.4%
6-2140 · Workers Compensation	686.78	862.00	-175.22	79.67%	3,623.66	4,310.00	-686.34	84.08%
Total 6-2100 · Non-Billable Wages & Taxes	6,541.59	5,541.00	1,000.59	118.06%	37,800.15	30,477.00	7,323.15	124.03%
6-2200 · Employee Benefits								
6-2210 · Holiday Pay	0.00	0.00	0.00	0.0%	1,381.60	1,682.00	-300.40	82.14%
6-2220 · Personal Time Compensation	802.02	1,155.00	-352.98	69.44%	5,300.47	5,775.00	-474.53	91.78%
6-2230 · Health Insurance	1,760.29	1,847.00	-86.71	95.31%	8,749.61	9,235.00	-485.39	94.74%
6-2240 · Retirement Plan	357.68	507.00	-149.32	70.55%	2,270.88	2,789.00	-518.12	81.42%
Total 6-2200 · Employee Benefits	2,919.99	3,509.00	-589.01	83.21%	17,702.56	19,481.00	-1,778.44	90.87%
6-2310 · Education & Training	167.00	167.00	0.00	100.0%	979.95	835.00	144.95	117.36%
6-2320 · Equipment Maintenance	263.27	525.00	-261.73	50.15%	1,951.20	2,625.00	-673.80	74.33%
6-2330 · Freight & Shipping	520.82	250.00	270.82	208.33%	1,312.90	1,250.00	62.90	105.03%
6-2340 · Hazardous Waste Removal	0.00	100.00	-100.00	0.0%	40.00	400.00	-360.00	10.0%
6-2350 · Small Tools	-103.51	400.00	-503.51	-25.88%	2,454.61	2,000.00	454.61	122.73%
6-2360 · Supplies	-833.61	0.00	-833.61	100.0%	-6,715.47	0.00	-6,715.47	100.0%
6-2370 · Travel/Lodging/Meals	0.00	50.00	-50.00	0.0%	13.38	250.00	-236.62	5.35%
6-2380 · Uniforms	57.42	0.00	57.42	100.0%	1,432.26	1,350.00	82.26	106.09%
6-2390 · Utilities	91.43	100.00	-8.57	91.43%	452.84	500.00	-47.16	90.57%
6-2400 · Warranty Parts	125.81	175.00	-49.19	71.89%	1,036.64	875.00	161.64	118.47%
Total 6-2000 · Service Dept Expenses	9,750.21	10,817.00	-1,066.79	90.14%	58,461.02	60,043.00	-1,581.98	97.37%
Total Expense	9,750.21	10,817.00	-1,066.79	90.14%	58,461.02	60,043.00	-1,581.98	97.37%
Net Ordinary Income	30,404.90	25,443.00	4,961.90	119.5%	142,258.65	142,427.00	-168.35	99.88%
Net Income	30,404.90	25,443.00	4,961.90	119.5%	142,258.65	142,427.00	-168.35	99.88%

	Aug 17	Aug 16	\$ Change	% Change	Apr - Aug 17	Apr - Aug 16	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-2000 · Service Dept Income	56,677.07	29,277.97	27,399.10	93.58%	298,207.10	286,499.61	11,707.49	4.09%
Total Income	56,677.07	29,277.97	27,399.10	93.58%	298,207.10	286,499.61	11,707.49	4.09%
Cost of Goods Sold								
5-2000 · Service Dept COGS	16,521.96	13,236.41	3,285.55	24.82%	97,487.43	102,875.03	-5,387.60	-5.24%
Total COGS	16,521.96	13,236.41	3,285.55	24.82%	97,487.43	102,875.03	-5,387.60	-5.24%
Gross Profit	40,155.11	16,041.56	24,113.55	150.32%	200,719.67	183,624.58	17,095.09	9.31%
Expense								
6-2000 · Service Dept Expenses	9,750.21	14,052.51	-4,302.30	-30.62%	58,461.02	55,190.50	3,270.52	5.93%
Total Expense	9,750.21	14,052.51	-4,302.30	-30.62%	58,461.02	55,190.50	3,270.52	5.93%
Net Ordinary Income	30,404.90	1,989.05	28,415.85	1,428.61%	142,258.65	128,434.08	13,824.57	10.76%
Net Income	30,404.90	1,989.05	28,415.85	1,428.61%	142,258.65	128,434.08	13,824.57	10.76%

Washburn Marina Ship Store Budget vs. Actual August 2017

BUDGET V ACTUAL	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income								
4-3100 · Store Sales								
4-3110 · Clothing	641.80	500.00	141.80	128.36%	1,879.81	1,450.00	429.81	129.64%
4-3120 · Consumables	344.54	400.00	-55.46	86.14%	905.03	1,000.00	-94.97	90.5%
4-3130 · Marine Supplies	8,500.86	9,000.00	-499.14	94.45%	62,026.35	54,500.00	7,526.35	113.81%
4-3140 · Personal Items	1,236.80	1,000.00	236.80	123.68%	3,169.85	2,800.00	369.85	113.21%
4-3150 · Special Orders	931.47	3,000.00	-2,068.53	31.05%	18,773.75	21,000.00	-2,226.25	89.4%
Total 4-3100 · Store Sales	11,655.47	13,900.00	-2,244.53	83.85%	86,754.79	80,750.00	6,004.79	107.44%
4-3200 · Fuel Dock Sales								
4-3210 · Diesel	1,680.02	2,500.00	-819.98	67.2%	6,603.08	9,500.00	-2,896.92	69.51%
4-3220 · Gasoline	8,000.44	12,000.00	-3,999.56	66.67%	29,649.96	31,500.00	-1,850.04	94.13%
4-3230 · Pump Out	304.92	550.00	-245.08	55.44%	835.80	1,330.00	-494.20	62.84%
Total 4-3200 · Fuel Dock Sales	9,985.38	15,050.00	-5,064.62	66.35%	37,088.84	42,330.00	-5,241.16	87.62%
Total 4-3000 · Ship Store Income	21,640.85	28,950.00	-7,309.15	74.75%	123,843.63	123,080.00	763.63	100.62%
Total Income	21,640.85	28,950.00	-7,309.15	74.75%	123,843.63	123,080.00	763.63	100.62%
Cost of Goods Sold								
5-3000 · Ship Store COGS								
5-3100 · Store Sales								
5-3110 · Clothing	591.65	425.00	166.65	139.21%	1,435.84	1,233.00	202.84	116.45%
5-3120 · Consumables	220.51	260.00	-39.49	84.81%	583.76	651.00	-67.24	89.67%
5-3130 · Marine Supplies	5,648.13	5,625.00	23.13	100.41%	41,517.89	34,063.00	7,454.89	121.89%
5-3140 · Personal Items	928.76	750.00	178.76	123.84%	2,183.80	2,101.00	82.80	103.94%
5-3150 · Special Orders	470.11	2,250.00	-1,779.89	20.89%	14,122.62	15,750.00	-1,627.38	89.67%
Total 5-3100 · Store Sales	7,859.16	9,310.00	-1,450.84	84.42%	59,843.91	53,798.00	6,045.91	111.24%
5-3200 · Fuel Dock Sales								
5-3210 · Diesel	1,382.28	2,200.00	-817.72	62.83%	5,623.07	8,360.00	-2,736.93	67.26%
5-3220 · Gasoline	6,600.79	5,655.00	945.79	116.73%	24,129.37	33,060.00	-8,930.63	72.99%
Total 5-3200 · Fuel Dock Sales	7,983.07	7,855.00	128.07	101.63%	29,752.44	41,420.00	-11,667.56	71.83%
Total 5-3000 · Ship Store COGS	15,842.23	17,165.00	-1,322.77	92.29%	89,596.35	95,218.00	-5,621.65	94.1%
Total COGS	15,842.23	17,165.00	-1,322.77	92.29%	89,596.35	95,218.00	-5,621.65	94.1%
Gross Profit	5,798.62	11,785.00	-5,986.38	49.2%	34,247.28	27,862.00	6,385.28	122.92%
Expense								
6-3000 · Ship Store Expenses								
6-3100 · Wages & Taxes								
6-3110 · Regular & OT Wages	6,676.22	4,080.00	2,596.22	163.63%	23,650.10	22,590.00	1,060.10	104.69%
6-3120 · FICA/Medicare	526.95	342.00	184.95	154.08%	1,174.54	1,909.00	-734.46	61.53%
6-3130 · Unemployment Compensation	37.32	59.00	-21.68	63.25%	135.81	536.00	-400.19	25.34%
6-3140 · Workers Compensation	290.27	182.00	108.27	159.49%	903.08	910.00	-6.92	99.24%
Total 6-3100 · Wages & Taxes	7,530.76	4,663.00	2,867.76	161.5%	25,863.53	25,945.00	-81.47	99.69%
6-3200 · Employee Benefits								
6-3210 · Holiday Pay	0.00	0.00	0.00	0.0%	440.88	430.00	10.88	102.53%
6-3220 · Personal Time Compensation	0.00	386.00	-386.00	0.0%	633.02	1,930.00	-1,296.98	32.8%

Washburn Marina Ship Store Budget vs. Actual August 2017

BUDGET V ACTUAL					Apr - Aug			
	Aug 17	Budget	\$ Over Budget	% of Budget	17	Budget	\$ Over Budget	% of Budget
6-3230 · Health Insurance	78.74	95.00	-16.26	82.88%	366.58	475.00	-108.42	77.18%
6-3240 · Retirement Plan	156.56	135.00	21.56	115.97%	935.77	777.00	158.77	120.43%
Total 6-3200 · Employee Benefits	235.30	616.00	-380.70	38.2%	2,376.25	3,612.00	-1,235.75	65.79%
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	0.00	0.00	0.0%	6.08	250.00	-243.92	2.43%
6-3320 · Freight/Shipping	146.33	300.00	-153.67	48.78%	1,227.05	1,500.00	-272.95	81.8%
6-3330 · Supplies	75.75	100.00	-24.25	75.75%	983.05	600.00	383.05	163.84%
6-3340 · Travel/Lodging/Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
6-3350 · Uniforms	59.95	0.00	59.95	100.0%	704.64	400.00	304.64	176.16%
6-3360 · Utilities	91.43	87.00	4.43	105.09%	452.84	435.00	17.84	104.1%
6-3370 · Over/Under	-5.93	0.00	-5.93	100.0%	-6.89	0.00	-6.89	100.0%
Total 6-3000 · Ship Store Expenses	8,133.59	5,766.00	2,367.59	141.06%	31,606.55	32,742.00	-1,135.45	96.53%
Total Expense	8,133.59	5,766.00	2,367.59	141.06%	31,606.55	32,742.00	-1,135.45	96.53%
Net Ordinary Income	-2,334.97	6,019.00	-8,353.97	-38.79%	2,640.73	-4,880.00	7,520.73	-54.11%
	-2,334.97	6,019.00	-8,353.97	-38.79%	2,640.73	-4,880.00	7,520.73	-54.11%

PREVIOUS YEAR COMPARISON								
	Aug 17	Aug 16	\$ Change	% Change	Aug 17	Aug 16	\$ Change	% Change
Ordinary Income/Expense								
Income								
4-3000 · Ship Store Income	21,640.85	26,886.14	-5,245.29	-19.51%	21,640.85	26,886.14	-5,245.29	-19.51%
Total Income	21,640.85	26,886.14	-5,245.29	-19.51%	21,640.85	26,886.14	-5,245.29	-19.51%
Cost of Goods Sold								
5-3000 · Ship Store COGS	15,842.23	21,124.91	-5,282.68	-25.01%	15,842.23	21,124.91	-5,282.68	-25.01%
Total COGS	15,842.23	21,124.91	-5,282.68	-25.01%	15,842.23	21,124.91	-5,282.68	-25.01%
Gross Profit	5,798.62	5,761.23	37.39	0.65%	5,798.62	5,761.23	37.39	0.65%
Expense								
6-3000 · Ship Store Expenses	8,133.59	6,324.17	1,809.42	28.61%	8,133.59	6,324.17	1,809.42	28.61%
Total Expense	8,133.59	6,324.17	1,809.42	28.61%	8,133.59	6,324.17	1,809.42	28.61%
Net Ordinary Income	-2,334.97	-562.94	-1,772.03	-314.78%	-2,334.97	-562.94	-1,772.03	-314.78%
Net Income	-2,334.97	-562.94	-1,772.03	-314.78%	-2,334.97	-562.94	-1,772.03	-314.78%

Washburn Marina
General Expenses Budget vs. Actual
August 2017

BUDGET V ACTUAL								
	Aug 17	Budget	\$ Over Budget	% of Budget	Apr - Aug 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses								
6-4100 · Wages & Taxes								
6-4110 · Administration Wages	9,158.00	9,032.00	126.00	101.4%	51,501.00	49,676.00	1,825.00	103.67%
6-4120 · Repair/Maintenance Wages	2,764.77	3,682.00	-917.23	75.09%	16,792.95	16,997.00	-204.05	98.8%
6-4130 · FICA/Medicare	711.37	982.00	-270.63	72.44%	5,583.56	5,158.00	425.56	108.25%
6-4140 · Unemployment Compensation	50.37	118.00	-67.63	42.69%	373.04	973.00	-599.96	38.34%
6-4150 · Workers Compensation	391.86	614.00	-222.14	63.82%	2,317.81	3,070.00	-752.19	75.5%
Total 6-4100 · Wages & Taxes	13,076.37	14,428.00	-1,351.63	90.63%	76,568.36	75,874.00	694.36	100.92%
6-4200 · Employee Benefits								
6-4210 · Holiday Pay	0.00	0.00	0.00	0.0%	140.08	140.00	0.08	100.06%
6-4220 · Personal Time Compensation	0.00	123.00	-123.00	0.0%	549.29	615.00	-65.71	89.32%
6-4230 · Health Insurance	2,112.00	2,019.00	93.00	104.61%	9,913.24	10,095.00	-181.76	98.2%
6-4240 · Retirement Plan	262.44	313.00	-50.56	83.85%	1,591.14	1,721.00	-129.86	92.45%
Total 6-4200 · Employee Benefits	2,374.44	2,455.00	-80.56	96.72%	12,193.75	12,571.00	-377.25	97.0%
6-4300 · Advertising & Marketing	814.27	745.00	69.27	109.3%	5,674.30	4,815.00	859.30	117.85%
6-4310 · Contract Services	27.85	30.00	-2.15	92.83%	138.13	150.00	-11.87	92.09%
6-4320 · Donations	0.00	50.00	-50.00	0.0%	293.04	250.00	43.04	117.22%
6-4330 · Education & Training	166.33	167.00	-0.67	99.6%	831.65	835.00	-3.35	99.6%
6-4340 · Equipmt/Furnish/Sm Tools/Maint	119.99	25.00	94.99	479.96%	163.97	125.00	38.97	131.18%
6-4350 · Insurance	1,178.08	1,190.00	-11.92	99.0%	5,890.40	5,950.00	-59.60	99.0%
6-4370 · License/Permit/Fee/Dues/Subscr	302.00	549.00	-247.00	55.01%	896.15	1,858.00	-961.85	48.23%
6-4380 · Office Supplies/Postage	66.01	220.00	-153.99	30.01%	545.95	1,100.00	-554.05	49.63%
6-4390 · Professional Services	0.00	100.00	-100.00	0.0%	3,578.73	3,500.00	78.73	102.25%
6-4400 · Service Charges	1,373.45	1,000.00	373.45	137.35%	7,596.61	5,000.00	2,596.61	151.93%
6-4410 · Supplies	281.73	100.00	181.73	281.73%	563.63	500.00	63.63	112.73%
6-4420 · Travel/Lodging/Miles	0.00	50.00	-50.00	0.0%	0.00	250.00	-250.00	0.0%
6-4430 · Uniforms	24.00	0.00	24.00	100.0%	221.93	400.00	-178.07	55.48%
6-4440 · Utilities	265.83	290.00	-24.17	91.67%	1,358.55	1,450.00	-91.45	93.69%
6-4450 · Misc Expenses	199.94	125.00	74.94	159.95%	169.80	625.00	-455.20	27.17%
6-4460 · Purchases Discount	-502.53	-50.00	-452.53	1,005.06%	-916.40	-250.00	-666.40	366.56%
Total 6-4000 · General Expenses	19,767.76	21,474.00	-1,706.24	92.05%	115,768.55	115,003.00	765.55	100.67%
Total Expense	19,767.76	21,474.00	-1,706.24	92.05%	115,768.55	115,003.00	765.55	100.67%
Net Ordinary Income	-19,767.76	-21,474.00	1,706.24	92.05%	-115,768.55	-115,003.00	-765.55	100.67%
Net Income	-19,767.76	-21,474.00	1,706.24	92.05%	-115,768.55	-115,003.00	-765.55	100.67%

PREVIOUS YEAR COMPARISON								
	Aug 17	Aug 16	\$ Change	% Change	Apr - Aug 17	Apr - Aug 16	\$ Change	% Change
Ordinary Income/Expense								
Expense								
6-4000 · General Expenses	19,767.76	20,582.34	-814.58	-3.96%	115,768.55	112,106.74	3,661.81	3.27%
Total Expense	19,767.76	20,582.34	-814.58	-3.96%	115,768.55	112,106.74	3,661.81	3.27%
Net Ordinary Income	-19,767.76	-20,582.34	814.58	3.96%	-115,768.55	-112,106.74	-3,661.81	-3.27%
Net Income	-19,767.76	-20,582.34	814.58	3.96%	-115,768.55	-112,106.74	-3,661.81	-3.27%

Washburn Marina
Revenue - Draw Report
August 2017

	<u>Aug 17</u>	<u>Apr - Aug 17</u>
9-1100 - Draws from City	-80,191.49	-498,536.90
9-2100 - Revenues Paid to City	106,238.85	635,926.38
Net Paid to City	<u>26,047.36</u>	<u>137,389.48</u>

Revenues paid to City Detail

Operating Revenue	509,674.64
Maintenance Fees	<u>126,251.74</u>
Total	<u>635,926.38</u>

City of Washburn Administrator

From: Carl Broberg <crbroberg@centurytel.net>
Sent: Tuesday, September 12, 2017 3:02 PM
To: Michelle Shrider
Cc: Scott Kluver
Subject: Yard Trailer Modifications/Repair

Per our discussion today, please proceed with the modifications to be done by Bretting in the amount not to exceed \$2300.

Carl Broberg

Washburn Harbor Commission

Sent from [Mail](#) for Windows 10

City of Washburn Administrator

From: Michelle Shrider <michelle@washburnmarina.com>
Sent: Monday, September 11, 2017 3:36 PM
To: 'Scott Kluver'; 'Carl Broberg'
Subject: New yard trailer modifications

Greetings:

I finally was able to pin down Chris at Fastlane in providing a price to do some modifications to the new yard trailer that we have been trying to figure out how to fix/repair over the summer. He estimated \$2300 to provide the following:

1. Rework the pad arms for power boats. The arms are too short, so they have to be propped up with wood blocking. If the blocking isn't put in just right, it slips and 2 of the 6 arms bent. They are still usable but not a good situation. The repair will fix the bent arms and provide extension tubes to raise them up when we need them to be longer.
2. Lift pads for the cradle feet. With several of the cradles, we can't get the cradles up high enough to keep the bottom of the boat from hitting the hydraulic fittings on the trailer. What we have been doing is putting wood blocking on the feet, in between the cradle and the feet. The solution will be to fabricate out of steel, removable lifts that secure themselves to the feet and will raise a cradle with boat up about 4"
3. Pins for the feet. Keeps the feet from turning when the cradles are set on the trailer

If necessary this can wait to be approved at the next harbor commission meeting. However, I'd like to get Chris started on this as soon as possible to have them for the majority of the haul out season. Let me know your thoughts. Thank you.

Sincerely,
Michelle Shrider, CMM, General Manager
Washburn Marina
1 Marina Drive
Washburn, WI 54891
715-373-5050
www.washburnmarina.com

Find interesting updates on our Facebook page - [click here!](#)

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 *SSK*
Re: Proposed 2018 Budget – Draft #2
Date: September 15, 2017

Attached is the proposed 2018 Harbor Commission budget for your review. Please note the following points:

Revenues:

1. Slip Fee/Annual Fee – Amount reflects approved eight percent increase. Also, one additional slip went into private ownership this past year.
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 – As slight increase in revenue is anticipated because of the healthy fund balance.
5. Fund Cash Balance Applied – These are dollars from the Harbor Commission savings account to apply to various projects to balance the budget. Currently, the fund balance is at \$376,189. Based on my best estimate, it is anticipated that the Harbor Commission will have at least \$286,189 in its fund on March 31, 2018, save any unexpected significant expense. The established minimum is \$75,000. This leaves some \$210,000 available for 2018 projects. This proposed budget would add an additional \$59,691 to the fund balance if no changes or capital projects were undertaken.

Expenses:

1. Base Salary and Benefits – Reflects seven percent (7%) each of the Administrator and Deputy Clerk/Treasurer this is an increase over five percent (5%) from previous years and is based on the amount of time allocated to Harbor projects/work.
2. Repairs & Maintenance – Dollars for Travelift and other repairs and maintenance at the Marina.
3. Capital Projects – Decisions by Harbor Commission need to be made as to what to allocate. I have placed the balance of the available funds, besides any allocation of “savings” to this line.
4. Unclassified – This is a miscellaneous account that has historically paid for the picnics and any travel expenses of the Harbor Commission.
5. Principle and Interest Payments – The payments on the loan for commercial dock (\$16,665 prin. and \$1,145 int.) This loan will be paid off in 2019, no refinancing will be necessary. Boat Ramp Loan \$14,448 in principle and \$3,934 in interest.

Draft #2

Proposed Budget Overview - Detail
Fund: 210 - MARINA OPERATIONS-HARBOR COM.

Account Number		2016 Actual Year-End	2017 Projected Year-End	2017 Budget	2018 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	CDBG MARINA GRANT	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	0.00	0.00	0.00	0.00
210-00-46371-000-000	SLIP FEES	121,830.35	0.00	121,830.00	132,683.00	8.91
210-00-46372-000-000	ANNUAL FEE	4,950.00	0.00	4,950.00	5,000.00	1.01
210-00-46373-000-000	MARINA SALES TAX COLLECTED	6,972.85	0.00	6,973.00	7,573.00	8.60
210-00-46374-000-000	SLIP TRANSFER FEE	700.00	0.00	400.00	400.00	0.00
PUBLIC CHARGES FOR SERVICES		134,453.20	0.00	134,153.00	145,656.00	8.57
210-00-48100-000-000	INTEREST ON INVESTMENTS	482.56	0.00	350.00	500.00	42.86
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	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
210-00-48900-000-000	UNCLASSIFIED	14,175.15	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		14,657.71	0.00	350.00	500.00	42.86
210-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
210-00-49300-000-000	FUND CASH BALANCE APPLIED	0.00	0.00	0.00	0.00	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	15,000.00	0.00	0.00	0.00	0.00
210-00-49402-000-000	MARINA PROFITS	129,739.95	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		144,739.95	0.00	0.00	0.00	0.00
Total Revenues		293,850.86	0.00	134,503.00	146,156.00	8.66

Account Number		2016 Actual Year-End	2017 Projected Year-End	2017 Budget	2018 Proposed Budget	% Change In Budget
210-00-51450-312-000	MARINA	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		0.00	0.00	0.00	0.00	0.00
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	6,209.10	0.00	6,017.00	8,580.00	42.60
210-00-53540-111-000	PER DIEM	0.00	0.00	0.00	0.00	0.00
210-00-53540-151-000	FICA EXPENSE	453.80	0.00	462.00	659.00	42.64
210-00-53540-152-000	BENEFITS	1,329.01	0.00	1,387.00	2,078.00	49.82
210-00-53540-158-000	WORKMENS COMP	0.00	0.00	150.00	150.00	0.00
210-00-53540-160-000	INSURANCE	4,497.50	0.00	5,400.00	5,400.00	0.00
210-00-53540-210-000	OPER. PAYMENTS/DOCK FEE SPLIT	0.00	0.00	0.00	0.00	0.00
210-00-53540-321-000	MEMBERSHIPS	335.00	0.00	400.00	535.00	33.75
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.	18,117.15	0.00	23,000.00	24,000.00	4.35
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	6,972.85	0.00	6,973.00	7,573.00	8.60
210-00-53540-810-000	CAPITAL PROJECT	4,831.71	0.00	52,340.00	59,691.00	14.04
210-00-53540-820-000	CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		42,746.12	0.00	96,429.00	108,966.00	13.00
210-00-58100-000-000	PRINCIPAL	190,685.82	0.00	30,624.00	31,112.00	1.59
210-00-58200-000-000	INTEREST AND FISCAL CHARGES	9,925.85	0.00	6,450.00	5,078.00	-21.27
LEASE PAYMENT		200,611.67	0.00	37,074.00	36,190.00	-2.38
210-00-59119-000-000	UNCLASSIFIED	814.81	0.00	1,000.00	1,000.00	0.00
210-00-59200-000-000	TRANSFER TO TID	145,000.00	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
GASB 68 EXPENSE		145,814.81	0.00	1,000.00	1,000.00	0.00
Total Expenses		389,172.60	0.00	134,503.00	146,156.00	8.66
Net Totals		-95,321.74	0.00	0.00	0.00	0.00