

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS ARISING FROM CASH TRANSACTIONS

May 2025

3 July, 2025



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Board of Commissioners
Port of South Whidbey Island
1804 Scott Rd., Suite 303
P.O. Box 872
Freeland, WA 98249

Port staff has compiled the accompanying Statements of Receipts and Disbursements versus Budget arising from Cash Transactions of the General Fund and the Bond Fund, all funds combined, of the Port District of South Whidbey Island as of May 31, 2025, and the accompanying supplementary information, statements of receipts and disbursements for the General Fund and Bond Fund, LTGO Bonds, Administrative and Capital, Bush Point, Clinton Beach, Whidbey Island Fairgrounds & Events Center, Humphrey Road Parking Lot, Possession Beach Waterfront Park and South Whidbey Harbor in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The Port District uses the Budgeting, Accounting, and Reporting System for Unclassified Port Districts in the State of Washington.

The financial statements have been prepared on the basis of accounting prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplementary schedules, information which is the representation of the Board of Commissioners. A certified public accountant has not audited or reviewed the accompanying financial statements.

The accompanying annual and expected budget of the Port District of South Whidbey Island for the year ending May 31, 2025, has not been compiled or examined by a certified public accountant.

Jan-Marc Jouas
Interim Executive Director
Port District of South Whidbey Island

3 July, 2025

Port of South Whidbey
Summary
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue	195,400	10,219	39,647	(155,753)
Harbor Revenue	246,270	21,024	62,402	(183,868)
Humphrey Road Revenue	52,500	2,933	22,167	(30,333)
Interest Income	9,000	919	4,481	(4,519)
Miscellaneous Income	1,000	40	40	(960)
Possession Park Revenue	7,810	0	57	(7,753)
Property Tax Income	910,000	63,997	489,945	(420,055)
Timber, L/H, Comp Tax Income	1,000	338	445	(555)
Total Income	<u>1,422,980</u>	<u>99,470</u>	<u>619,185</u>	<u>(803,795)</u>
Gross Income	<u>1,422,980</u>	<u>99,470</u>	<u>619,185</u>	<u>(803,795)</u>
Expense				
Administration	683,760	47,206	236,890	(446,870)
Bush Point Operations	11,700	1,510	3,131	(8,569)
Clinton Beach Operations	11,900	832	2,440	(9,460)
Fairgrounds Operations	241,600	28,923	95,743	(145,857)
Humphrey Rd Parking Lot Ops	12,410	1,172	5,388	(7,022)
Possession Beach Park Ops	32,500	3,475	11,807	(20,693)
South Whidbey Harbor Ops	239,600	20,273	84,157	(155,443)
Total Expense	<u>1,233,470</u>	<u>103,391</u>	<u>439,555</u>	<u>(793,915)</u>
Net Ordinary Income	<u>189,510</u>	<u>(3,921)</u>	<u>179,630</u>	<u>(9,880)</u>
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	245	1,932	(4,068)
2018B Bond Interest Income	6,000	245	1,932	(4,068)
Total Bond Interest	<u>12,000</u>	<u>491</u>	<u>3,865</u>	<u>(8,135)</u>
Clean Vessel Program Grant	750	0	0	(750)
Fairgrounds				
IC Grant 1 - Workforce Housing	130,000	0	0	(130,000)
RCEDF Grant - Fairgrounds	150,000	113,221	113,221	(36,779)
USDA Grant - Fairgrounds	0	0	0	0
WSDA Grant - Fairgrounds	0	0	0	0
Total Fairgrounds	<u>280,000</u>	<u>113,221</u>	<u>113,221</u>	<u>(166,779)</u>
RCO Possession Boarding Floats	30,000	0	0	(30,000)
STBG Clinton Dock	1,000,000	0	27,482	(972,518)
Total Capital Revenue	<u>1,322,750</u>	<u>113,711</u>	<u>144,567</u>	<u>(1,178,183)</u>
Total Other Income	<u>1,322,750</u>	<u>113,711</u>	<u>144,567</u>	<u>(1,178,183)</u>

**Port of South Whidbey
Summary**

Statement of Revenue Collected and Expenses Paid vs. Budget

For the Year to Date Period Ending May 31, 2025

	Budget	May 25	Year To Date	Budget Variance
Other Expense				
Capital Expenditures				
2012 LTGO Bond	64,600	0	350	(64,250)
2016 LTGO Bond	15,550	15,368	15,368	(183)
2018A LTGO Bond	20,950	0	350	(20,600)
2018B LTGO Bond (Taxable)	24,120	0	350	(23,770)
Capital Facilities Plan	30,000	0	0	(30,000)
Clean Vessel Grant Exp	1,000	0	0	(1,000)
Clinton Dock-Passenger Ferry	1,000,000	0	0	(1,000,000)
Fairgrounds - Cap Improvements	200,000	46,651	383,284	183,284
Fairgrounds - Workforce Housing	130,000	0	263	(129,738)
Port Tractor FG/SWH	8,000	0	0	(8,000)
RCO Possession Boarding Floats	40,000	9,886	9,886	(30,114)
SWH Capital Improvements	20,000	0	0	(20,000)
Total Capital Expenditures	1,554,220	71,905	409,850	(1,144,370)
Total Other Expense	1,554,220	71,905	409,850	(1,144,370)
Net Other Income	(231,470)	41,806	(265,282)	(33,812)
Net Income	(41,960)	37,845	(85,693)	(43,733)

Port of South Whidbey
Administrative and Capital
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Interest Income	9,000	919	4,481	(4,519)
Miscellaneous Income	1,000	40	40	(960)
Property Tax Income	910,000	63,997	489,945	(420,055)
Timber, L/H, Comp Tax Income	1,000	338	445	(555)
Total Income	<u>921,000</u>	<u>65,294</u>	<u>494,912</u>	<u>(426,088)</u>
Gross Income	921,000	65,294	494,912	(426,088)
Expense				
Administration				
Admin/Accounting Wages	39,800	3,823	16,439	(23,361)
Administrative Payroll Taxes	22,000	2,468	13,417	(8,583)
Commissioners' Salaries	12,960	1,080	5,400	(7,560)
Compensation Reserve	22,000	0	0	(22,000)
Consultant Services	20,000	698	5,780	(14,220)
County Service Fees	100	0	0	(100)
Dues & Memberships	3,000	1,976	2,591	(409)
Election Costs	11,000	0	0	(11,000)
Employee Fringe Benefits	27,000	2,850	13,950	(13,050)
Employee IRA Matching	7,000	747	3,602	(3,398)
Executive Director Salary	93,000	7,744	38,719	(54,281)
FMLA & CARES Payroll Taxes	4,000	0	2,767	(1,233)
Insurance (Port-wide)	115,000	0	0	(115,000)
Labor & Industries Taxes	22,000	0	9,762	(12,238)
Legal Fees	4,000	0	930	(3,070)
Legal Notices/Classified Ads	500	1,622	2,558	2,058
Maint & Ops Supervisor Wages	65,800	6,248	28,990	(36,810)
Maintenance Tech Wages	50,000	4,332	19,002	(30,998)
Marketing - General	4,000	0	1,750	(2,250)
Meetings & Education incl WPPA	5,000	174	2,789	(2,211)
Merchant Fees	7,000	610	2,256	(4,744)
Misc Expenses & Taxes	2,000	73	1,590	(410)
Ofc. Equip Lease, Purch, Repair	4,000	0	681	(3,319)
Office & Facilities Supplies	3,000	336	1,395	(1,605)
Office Telephone & Staff Mobile	7,600	613	3,157	(4,443)
Payroll Taxes - Commissioners	2,000	181	1,041	(959)
Per Diem - Commissioners				
Per Diem - Easton	5,600	644	3,381	(2,219)
Per Diem - Gordon	5,600	322	2,737	(2,863)
Per Diem - Ng	5,600	322	2,093	(3,507)
Total Per Diem - Commissioners	<u>16,800</u>	<u>1,288</u>	<u>8,211</u>	<u>(8,589)</u>
Port Clerk/Accountant Wages	70,000	7,146	30,867	(39,133)
Port Office Rental	30,000	2,500	12,500	(17,500)

Port of South Whidbey
Administrative and Capital
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	Budget	May 25	Year To Date	Budget Variance
Port Vehicles' Expense	4,000	456	2,693	(1,307)
Promotional Hosting	500	0	0	(500)
Publications & Subscriptions	200	0	0	(200)
Travel Exp - Commissioners				
Travel Expense - Easton	1,500	0	384	(1,116)
Travel Expense - Gordon	1,500	0	569	(931)
Travel Expense - Ng	1,500	0	1,085	(415)
Total Travel Exp - Commissioners	4,500	0	2,038	(2,462)
Travel Expense - Staff	3,500	185	1,469	(2,031)
Website Design & Maintenance	500	55	546	46
Total Administration	683,760	47,206	236,890	(446,870)
Total Expense	683,760	47,206	236,890	(446,870)
Net Ordinary Income	237,240	18,088	258,022	20,782
Other Income/Expense				
Other Income				
Capital Revenue				
Clean Vessel Program Grant	750	0	0	(750)
Fairgrounds				
IC Grant 1 - Workforce Housing	130,000	0	0	(130,000)
RCEDF Grant - Fairgrounds	150,000	113,221	113,221	(36,779)
USDA Grant - Fairgrounds	0	0	0	0
WSDA Grant - Fairgrounds	0	0	0	0
Total Fairgrounds	280,000	113,221	113,221	(166,779)
RCO Possession Boarding Floats	30,000	0	0	(30,000)
STBG Clinton Dock	1,000,000	0	27,482	(972,518)
Total Capital Revenue	1,310,750	113,221	140,703	(1,170,047)
Total Other Income	1,310,750	113,221	140,703	(1,170,047)
Other Expense				
Capital Expenditures				
Capital Facilities Plan	30,000	0	0	(30,000)
Clean Vessel Grant Exp	1,000	0	0	(1,000)
Clinton Dock-Passenger Ferry	1,000,000	0	0	(1,000,000)
Fairgrounds - Cap Improvements	200,000	46,651	383,284	183,284
Fairgrounds - Workforce Housing	130,000	0	263	(129,738)
Port Tractor FG/SWH	8,000	0	0	(8,000)
RCO Possession Boarding Floats	40,000	9,886	9,886	(30,114)
SWH Capital Improvements	20,000	0	0	(20,000)
Total Capital Expenditures	1,429,000	56,537	393,432	(1,035,568)
Total Other Expense	1,429,000	56,537	393,432	(1,035,568)
Net Other Income	(118,250)	56,683	(252,730)	(134,480)
Net Income	118,990	74,772	5,293	(113,697)

Port of South Whidbey
LTGO Bonds
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	245	1,932	(4,068)
2018B Bond Interest Income	6,000	245	1,932	(4,068)
Total Bond Interest	<u>12,000</u>	<u>491</u>	<u>3,865</u>	<u>(8,135)</u>
Total Capital Revenue	<u>12,000</u>	<u>491</u>	<u>3,865</u>	<u>(8,135)</u>
Total Other Income	<u>12,000</u>	<u>491</u>	<u>3,865</u>	<u>(8,135)</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	350	0	350	0
2012 LTGO Bond Interest	14,250	0	0	(14,250)
2012 LTGO Bond Principal	50,000	0	0	(50,000)
Total 2012 LTGO Bond	<u>64,600</u>	<u>0</u>	<u>350</u>	<u>(64,250)</u>
2016 LTGO Bond			0	
2016 LTGO Bond Interest	550	368	368	(183)
2016 LTGO Bond Principal	15,000	15,000	15,000	0
Total 2016 LTGO Bond	<u>15,550</u>	<u>15,368</u>	<u>15,368</u>	<u>(183)</u>
2018A LTGO Bond				
2018A LTGO Bond Fees	350	0	350	0
2018A LTGO Bond Interest	15,600	0	0	(15,600)
2018A LTGO Bond Principal	5,000	0	0	(5,000)
Total 2018A LTGO Bond	<u>20,950</u>	<u>0</u>	<u>350</u>	<u>(20,600)</u>
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	350	0	350	0
2018B LTGO Bond Interest	18,770	0	0	(18,770)
2018B LTGO Bond Principal	5,000	0	0	(5,000)
Total 2018B LTGO Bond (Taxable)	<u>24,120</u>	<u>0</u>	<u>350</u>	<u>(23,770)</u>
Total Capital Expenditures	<u>125,220</u>	<u>15,368</u>	<u>16,418</u>	<u>(108,803)</u>
Total Other Expense	<u>125,220</u>	<u>15,368</u>	<u>16,418</u>	<u>(108,803)</u>
Net Other Income	<u>(113,220)</u>	<u>(14,877)</u>	<u>(12,553)</u>	<u>100,667</u>
Net Income	<u><u>(113,220)</u></u>	<u><u>(14,877)</u></u>	<u><u>(12,553)</u></u>	<u><u>100,667</u></u>

Port of South Whidbey
Bush Point
Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Bush Point Operations				
Dock & Ramp - Bush Pt	1,000	0	0	(1,000)
Electricity - Bush Pt	1,500	199	1,053	(447)
Equipment - Bush Pt	2,000	979	1,050	(950)
Internet - Bush Pt	500	0	0	(500)
Maint & Repair - Bush Pt	1,000	185	675	(325)
Materials & Supplies - Bush Pt	1,000	108	166	(834)
Minor Improvements - Bush Pt	3,000	0	0	(3,000)
Refuse Removal - Bush Pt	700	39	187	(513)
Water System - Bush Pt	1,000	0	0	(1,000)
Total Bush Point Operations	<u>11,700</u>	<u>1,510</u>	<u>3,131</u>	<u>(8,569)</u>
Total Expense	<u>11,700</u>	<u>1,510</u>	<u>3,131</u>	<u>(8,569)</u>
Net Ordinary Income	<u>(11,700)</u>	<u>(1,510)</u>	<u>(3,131)</u>	<u>8,569</u>
Net Income	<u><u>(11,700)</u></u>	<u><u>(1,510)</u></u>	<u><u>(3,131)</u></u>	<u><u>8,569</u></u>

Port of South Whidbey
Clinton Beach
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	1,000	0	0	(1,000)
Electricity - Clinton Beach	900	102	509	(391)
Maint & Repair - Clinton Beach	2,000	15	15	(1,985)
Materials & Supplies - Clinton	1,000	451	518	(482)
Minor Improvements - Clinton	5,000	0	507	(4,493)
Refuse Removal - Clinton Beach	1,600	138	661	(939)
Water System - Clinton Beach	400	127	231	(169)
Total Clinton Beach Operations	<u>11,900</u>	<u>832</u>	<u>2,440</u>	<u>(9,460)</u>
Total Expense	<u>11,900</u>	<u>832</u>	<u>2,440</u>	<u>(9,460)</u>
Net Ordinary Income	<u>(11,900)</u>	<u>(832)</u>	<u>(2,440)</u>	<u>9,460</u>
Net Income	<u><u>(11,900)</u></u>	<u><u>(832)</u></u>	<u><u>(2,440)</u></u>	<u><u>9,460</u></u>

Port of South Whidbey
Whidbey Island Fairgrounds
Statement of Revenue Collected vs. Expenses Paid
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	80,000	0	528	(79,472)
Dump/Water Fees - Campground	8,000	235	597	(7,403)
Fair Association Lease	1,200	0	524	(676)
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	500	246	250	(250)
Event Rentals - Fairgrounds	59,500	5,260	19,700	(39,800)
Total Fairgrounds Events	<u>60,000</u>	<u>5,506</u>	<u>19,950</u>	<u>(40,050)</u>
Fairgrounds Revenue - Misc	200	75	257	57
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	6,000	0	57	(5,943)
L/H Tax Revenue - Fairgrounds	3,000	347	1,557	(1,443)
Total Taxes - Fairgrounds	<u>9,000</u>	<u>347</u>	<u>1,614</u>	<u>(7,386)</u>
Tenant Leases - Fairgrounds	37,000	4,056	16,177	(20,823)
Total Fairgrounds Revenue	<u>195,400</u>	<u>10,219</u>	<u>39,647</u>	<u>(155,753)</u>
Total Income	<u>195,400</u>	<u>10,219</u>	<u>39,647</u>	<u>(155,753)</u>
Gross Income	<u>195,400</u>	<u>10,219</u>	<u>39,647</u>	<u>(155,753)</u>
Expense				
Fairgrounds Operations				
Electricity - Fairgrounds	21,000	1,959	13,842	(7,158)
Employee Benefits - Fairgrounds	7,200	600	3,000	(4,200)
Equipment (Purch/Rent/Repair)	7,000	3,937	5,155	(1,845)
Fairgrounds Misc Exp	2,000	229	229	(1,771)
FG Director Wages	62,500	5,335	26,082	(36,418)
FG Mktg & Events Coord Wages	25,200	1,978	10,252	(14,948)
Maint & Repair - Fairgrounds	8,000	2,624	3,353	(4,647)
Maint Campground Host Wages	10,400	0	0	(10,400)
Maint Laborer Wages - Part Time	20,800	2,440	2,440	(18,360)
Maint Wages - Temp Fair	2,500	0	20	(2,480)
Marketing/Advertising-FG	6,000	175	414	(5,586)
Materials & Supplies - Fair	13,000	3,812	7,148	(5,852)
Minor Improvements - Fair	5,000	0	0	(5,000)
Payroll Taxes - Fairgrounds	8,000	798	3,226	(4,774)
Propane - Fairgrounds	4,000	1,567	3,501	(499)

Port of South Whidbey
Whidbey Island Fairgrounds
Statement of Revenue Collected vs. Expenses Paid
For the Year to Date Period Ending May 31, 2025

	Budget	May 25	Year To Date	Budget Variance
Refuse Removal - Fairgrounds	4,000	850	4,763	763
Taxes - Fairgrounds				
B & O Tax - Fair	500	47	184	(316)
Leasehold Tax - Fair	3,500	0	2,042	(1,458)
Sales & Lodging Tax	2,000	0	69	(1,931)
Total Taxes - Fairgrounds	6,000	47	2,295	(3,705)
Telephone & DSL - Fairgrounds	9,000	725	3,594	(5,406)
Vehicle Maintenance - Fair	2,000	194	391	(1,609)
Water & Sewer - Fairgrounds	18,000	1,652	6,037	(11,963)
Total Fairgrounds Operations	241,600	28,923	95,743	(145,857)
Total Expense	241,600	28,923	95,743	(145,857)
Net Ordinary Income	(46,200)	(18,703)	(56,095)	(9,895)
Net Income	(46,200)	(18,703)	(56,095)	(9,895)

Port of South Whidbey
Humphrey Road Parking Lot
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	26,000	2,528	10,731	(15,269)
Permit Fees - Humphrey Rd	22,000	167	9,643	(12,357)
Sales Tax - Humphrey Rd	4,500	237	1,793	(2,707)
Total Humphrey Road Revenue	<u>52,500</u>	<u>2,933</u>	<u>22,167</u>	<u>(30,333)</u>
Total Income	<u>52,500</u>	<u>2,933</u>	<u>22,167</u>	<u>(30,333)</u>
Gross Income	<u>52,500</u>	<u>2,933</u>	<u>22,167</u>	<u>(30,333)</u>
Expense				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240	520	2,600	(3,640)
General Maint - Humphrey Rd	500	0	190	(310)
Improvements - Humphrey Lot	1,000	0	0	(1,000)
Materials & Supplies - Humph Rd	700	195	241	(459)
Payroll Taxes - Humphrey Rd	470	40	199	(271)
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	100	16	76	(24)
WSST - Parking	3,400	402	2,083	(1,317)
Total Taxes - Humphrey Rd	<u>3,500</u>	<u>418</u>	<u>2,159</u>	<u>(1,341)</u>
Total Humphrey Rd Parking Lot Ops	<u>12,410</u>	<u>1,172</u>	<u>5,388</u>	<u>(7,022)</u>
Total Expense	<u>12,410</u>	<u>1,172</u>	<u>5,388</u>	<u>(7,022)</u>
Net Ordinary Income	<u>40,090</u>	<u>1,761</u>	<u>16,778</u>	<u>(23,312)</u>
Net Income	<u><u>40,090</u></u>	<u><u>1,761</u></u>	<u><u>16,778</u></u>	<u><u>(23,312)</u></u>

Port of South Whidbey
Possession Beach Waterfront Park
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Possession Park Revenue				
Donations - Possession Park	200	0	47	(153)
Electricity reimb - Poss Pk	500	0	0	(500)
Parking Fees - Possession	100	0	9	(91)
Rental of Residence - Poss Pk	7,000	0	0	(7,000)
Sales Tax - Possession Parking	10	0	1	(9)
Total Possession Park Revenue	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
Total Income	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
Gross Income	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
Expense				
Possession Beach Park Ops				
Electricity - Possession	3,000	220	2,211	(789)
Equip (Purchase/Rent/Repair)	2,500	167	1,214	(1,286)
Maint & Repair - Possession	4,000	207	1,173	(2,827)
Maint. Wages - Possession	9,000	960	2,520	(6,480)
Materials & Suppl - Possession	2,500	431	460	(2,040)
Minor Improvements - Poss Pk	6,000	1,171	2,339	(3,661)
Payroll Taxes - Possession	750	80	200	(550)
Refuse Removal - Possession	2,000	121	580	(1,421)
Taxes - Possession				
B &O Taxes - Poss Pk	5	(0)	(0)	(5)
WSST - Overnight Parking	45	1	4	(41)
Total Taxes - Possession	<u>50</u>	<u>1</u>	<u>4</u>	<u>(46)</u>
Telephone - Possession	1,200	116	582	(618)
Water System Maint - Poss Pk	1,500	0	523	(977)
Total Possession Beach Park Ops	<u>32,500</u>	<u>3,475</u>	<u>11,807</u>	<u>(20,693)</u>
Total Expense	<u>32,500</u>	<u>3,475</u>	<u>11,807</u>	<u>(20,693)</u>
Net Ordinary Income	<u>(24,690)</u>	<u>(3,475)</u>	<u>(11,750)</u>	<u>12,940</u>
Net Income	<u><u>(24,690)</u></u>	<u><u>(3,475)</u></u>	<u><u>(11,750)</u></u>	<u><u>12,940</u></u>

Port of South Whidbey
South Whidbey Harbor
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	<u>Budget</u>	<u>May 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Harbor Revenue				
Annual Moorage	16,000	3,816	12,319	(3,681)
Commercial Moorage	3,000	420	1,260	(1,740)
Dinghy	770	840	840	70
Dock Sales - Ice	1,000	0	0	(1,000)
Donations	200	10	14	(186)
Harbor Revenue - Misc	100	0	25	(75)
L/H Tax Revenue - SWH	7,500	578	3,500	(4,000)
Live-aboard fee	500	0	720	220
Monthly Moorage	40,000	0	12,437	(27,564)
Showers	1,500	219	740	(760)
SWH Uplands Lease	1,400	263	525	(875)
Transient Day Use Moorage	14,300	842	2,279	(12,021)
Transient Overnight Moorage	160,000	14,036	27,744	(132,256)
Total Harbor Revenue	<u>246,270</u>	<u>21,024</u>	<u>62,402</u>	<u>(183,868)</u>
Total Income	<u>246,270</u>	<u>21,024</u>	<u>62,402</u>	<u>(183,868)</u>
Gross Income	<u>246,270</u>	<u>21,024</u>	<u>62,402</u>	<u>(183,868)</u>
Expense				
South Whidbey Harbor Ops				
Advertising/Promotion - Harbor	2,500	1,689	1,689	(811)
Asst Harbormaster Wages	43,700	3,654	15,908	(27,793)
DNR Tidelands Lease	12,000	0	0	(12,000)
Dockhand - Part Time	20,800	990	2,320	(18,480)
Electricity - Harbor	12,000	3,247	9,680	(2,320)
Employee Benefits - Harbor	14,400	1,200	6,000	(8,400)
Equip (Purch/Rent/Repair) SWH	3,000	626	691	(2,309)
Golf Cart & Boat-Maint	800	15	457	(343)
Harbormaster Wages	57,400	4,671	23,805	(33,595)
Ice Purchases	600	0	0	(600)
Maint & Repair - Harbor	5,000	217	1,959	(3,041)
Maint Contracts - Harbor	0	0	1,497	1,497
Materials & Supplies - Harbor	9,000	1,506	3,592	(5,408)
Minor Improvements - Harbor	1,500	0	116	(1,384)
Payroll Taxes - Harbor	10,900	811	3,820	(7,080)
Pump-Out Barge M & R	1,000	0	0	(1,000)
Refuse Removal - Harbor	4,000	269	1,291	(2,709)

Port of South Whidbey
South Whidbey Harbor
Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending May 31, 2025

	Budget	May 25	Year To Date	Budget Variance
Seasonal Wages - Harbor	20,000	0	1,499	(18,501)
Taxes - Harbor				
B & O Tax - Harbor	3,000	148	321	(2,679)
Leasehold Tax - Harbor	7,000	0	5,464	(1,537)
Total Taxes - Harbor	10,000	148	5,784	(4,216)
Telephone & DSL - Harbor	3,000	301	1,416	(1,584)
Water & Sewer - Harbor	8,000	929	2,636	(5,364)
Total South Whidbey Harbor Ops	239,600	20,273	84,157	(155,443)
Total Expense	239,600	20,273	84,157	(155,443)
Net Ordinary Income	6,670	751	(21,755)	(28,425)
Net Income	6,670	751	(21,755)	(28,425)

PORT OF SOUTH WHIDBEY

May 31, 2025

Ending General Fund Cash Balance as of 12/31/24	63,469.41
Ending General Fund Investment Balance as of 12/31/24	456,000.00
Ending Bond Fund Cash Balance as of 12/31/24	1,038.08
Ending Bond Fund Investment Balance as of 12/31/24	389,449.20
Balance as of 12/31/24	<u>909,956.69</u>

Original Estimated Beginning Cash per 2025 Budget	845,560.00
Actual Beginning Cash Balance as of 1/1/25	909,956.69
Difference	<u>64,396.69</u>

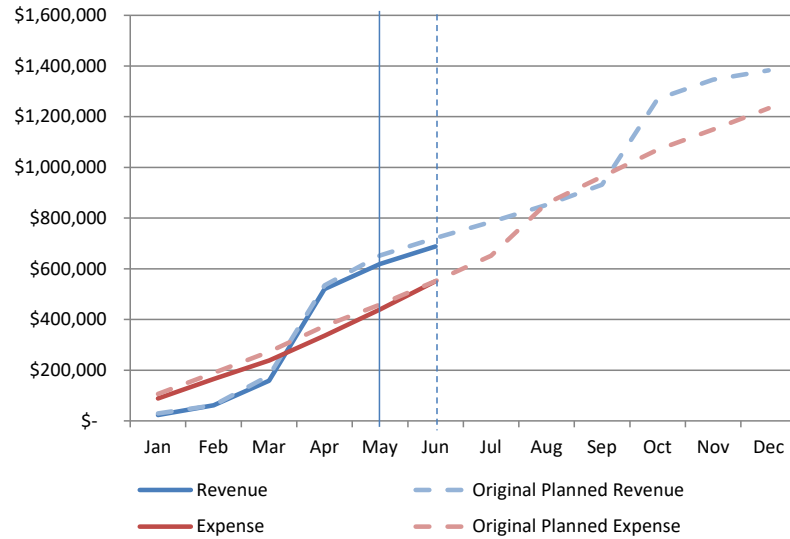
Original Estimated Ending Cash per 2025 Budget	803,600.00
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Ending General Fund Cash Balance as of 5/31/25	111,125.85
Ending General Fund Investment Balance as of 5/31/25	525,000.00
Ending Bond Fund Cash Balance as of 5/31/25	490.68
Ending Bond Fund Investment Balance as of 5/31/25	188,127.20
Balance as of 5/31/25	<u>824,743.73</u>

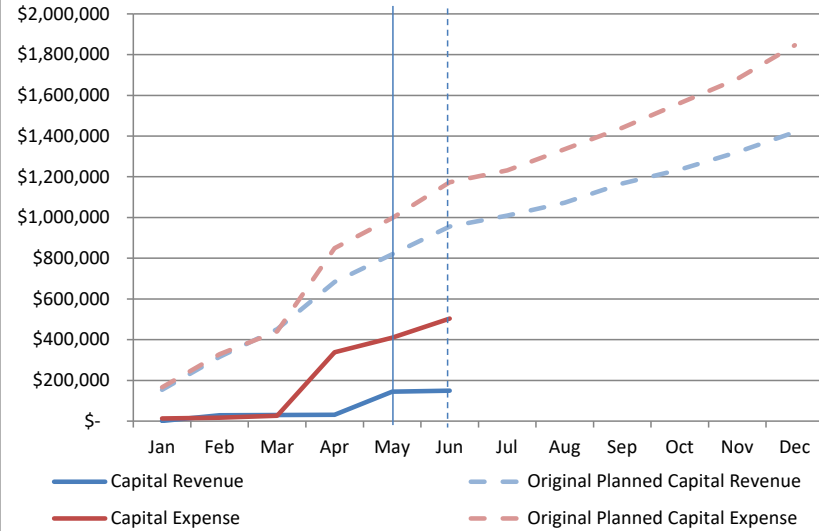
General Fund Cash & Investment Total as of 5/31/25	636,125.85
Bond Fund Cash & Investment Total as of 5/31/25	<u>188,617.88</u>
	<u>824,743.73</u>

Port of South Whidbey 2025 Projections

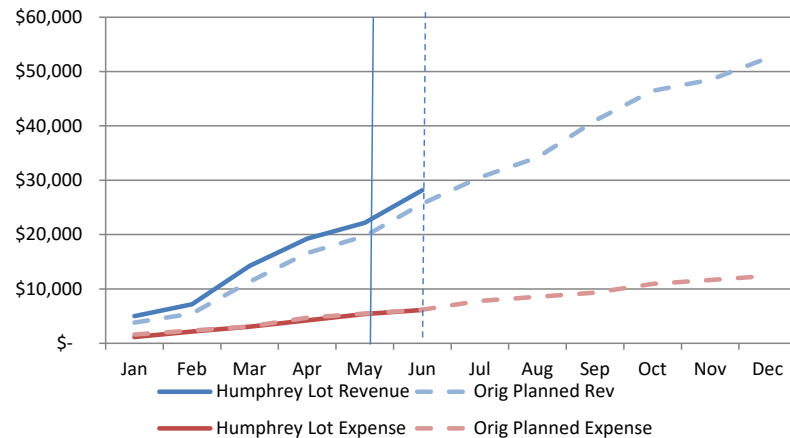
2025 Operating Revenue and Expenses



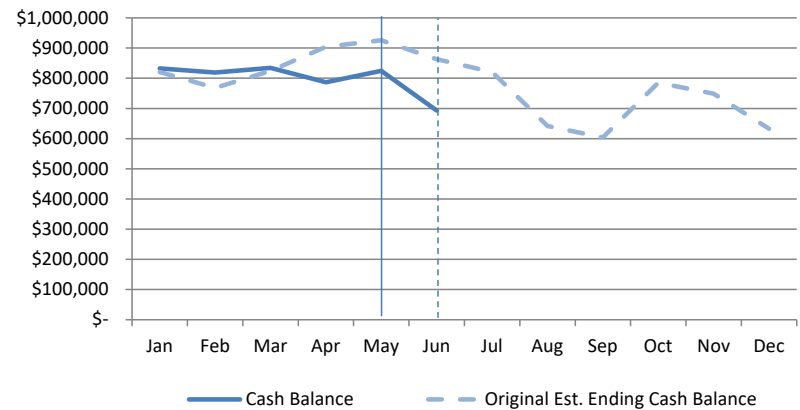
2025 Capital Projects



Humphrey Lot Revenue & Expenses

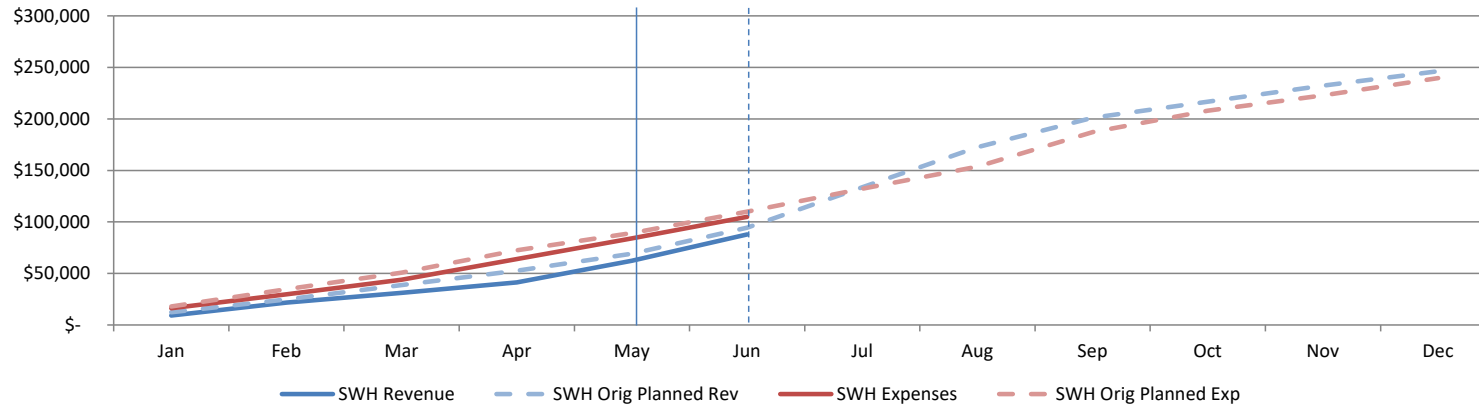


Est. Ending Cash Balance

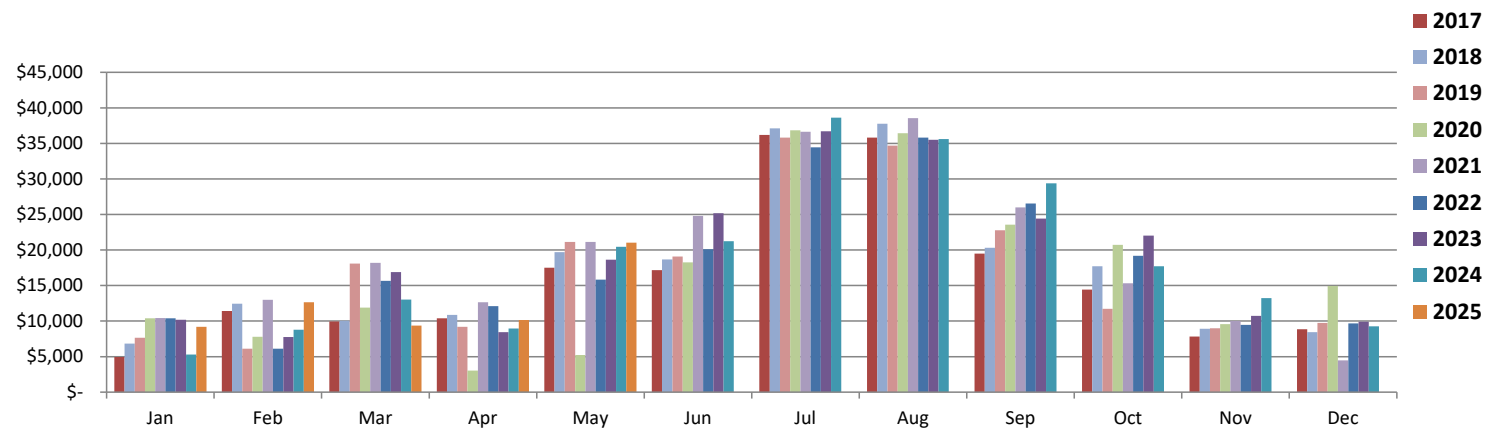


Port of South Whidbey 2025 Projections

South Whidbey Harbor Revenue & Expenses 2025



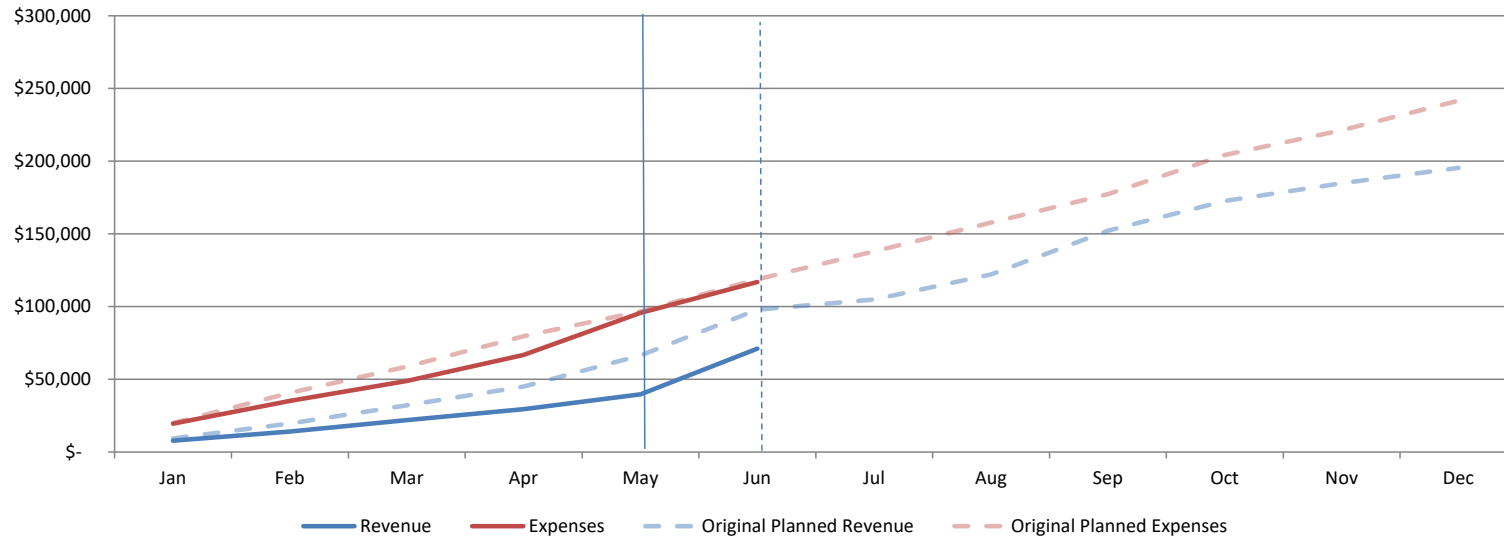
Monthly SWH Revenue 2017-2025



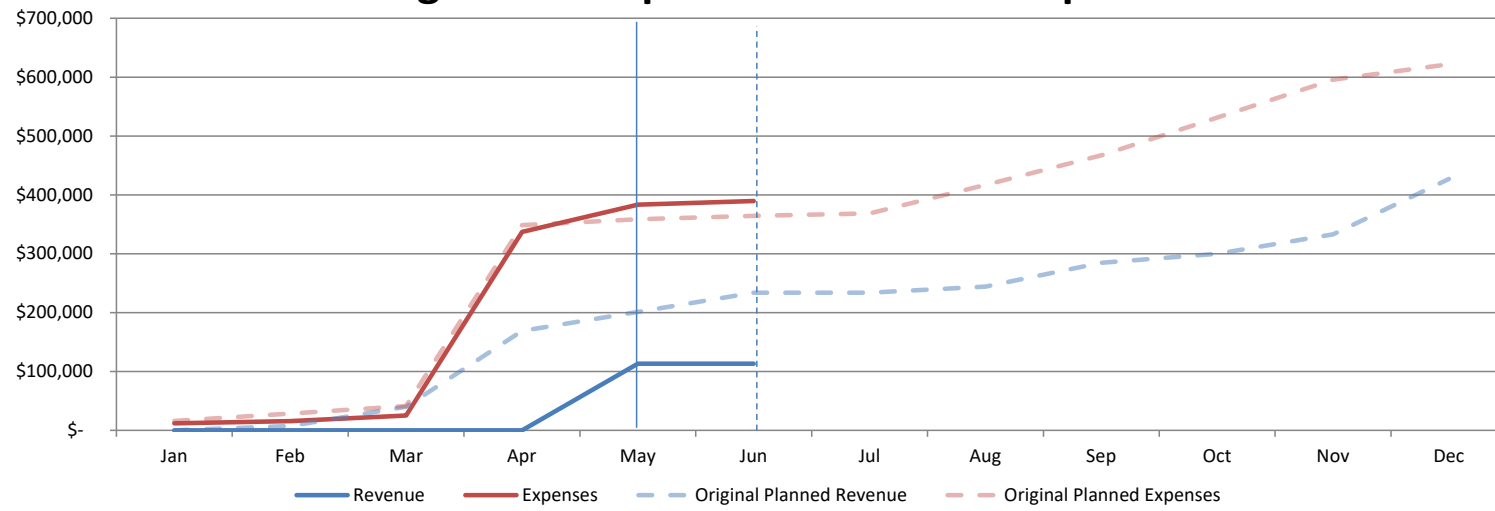
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2025	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,403
2025 budget	\$ 12,341	\$ 12,341	\$ 14,129	\$ 13,891	\$ 16,393	\$ 25,448	\$ 39,031	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 13,971	\$ 246,270
2017	\$ 4,965	\$ 11,424	\$ 9,937	\$ 10,397	\$ 17,502	\$ 17,170	\$ 36,174	\$ 35,825	\$ 19,476	\$ 14,424	\$ 7,818	\$ 8,864	\$ 193,976
2018	\$ 6,817	\$ 12,442	\$ 10,041	\$ 10,856	\$ 19,689	\$ 18,672	\$ 37,121	\$ 37,765	\$ 20,319	\$ 17,713	\$ 8,912	\$ 8,432	\$ 208,779
2019	\$ 7,651	\$ 6,120	\$ 18,081	\$ 9,197	\$ 21,121	\$ 19,065	\$ 35,797	\$ 34,689	\$ 22,769	\$ 11,727	\$ 8,977	\$ 9,725	\$ 204,919
2020	\$ 10,399	\$ 7,803	\$ 11,892	\$ 3,035	\$ 5,233	\$ 18,247	\$ 36,829	\$ 36,443	\$ 23,577	\$ 20,722	\$ 9,584	\$ 14,955	\$ 198,719
2021	\$ 10,427	\$ 13,000	\$ 18,195	\$ 12,665	\$ 21,138	\$ 24,801	\$ 36,632	\$ 38,553	\$ 25,997	\$ 15,327	\$ 10,029	\$ 4,463	\$ 231,227
2022	\$ 10,395	\$ 6,102	\$ 15,655	\$ 12,084	\$ 15,838	\$ 20,120	\$ 34,452	\$ 35,804	\$ 26,525	\$ 19,170	\$ 9,475	\$ 9,655	\$ 215,275
2023	\$ 10,198	\$ 7,771	\$ 16,897	\$ 8,451	\$ 18,626	\$ 25,163	\$ 36,697	\$ 35,503	\$ 24,426	\$ 22,008	\$ 10,720	\$ 9,925	\$ 226,385

Port of South Whidbey
2025 Projections

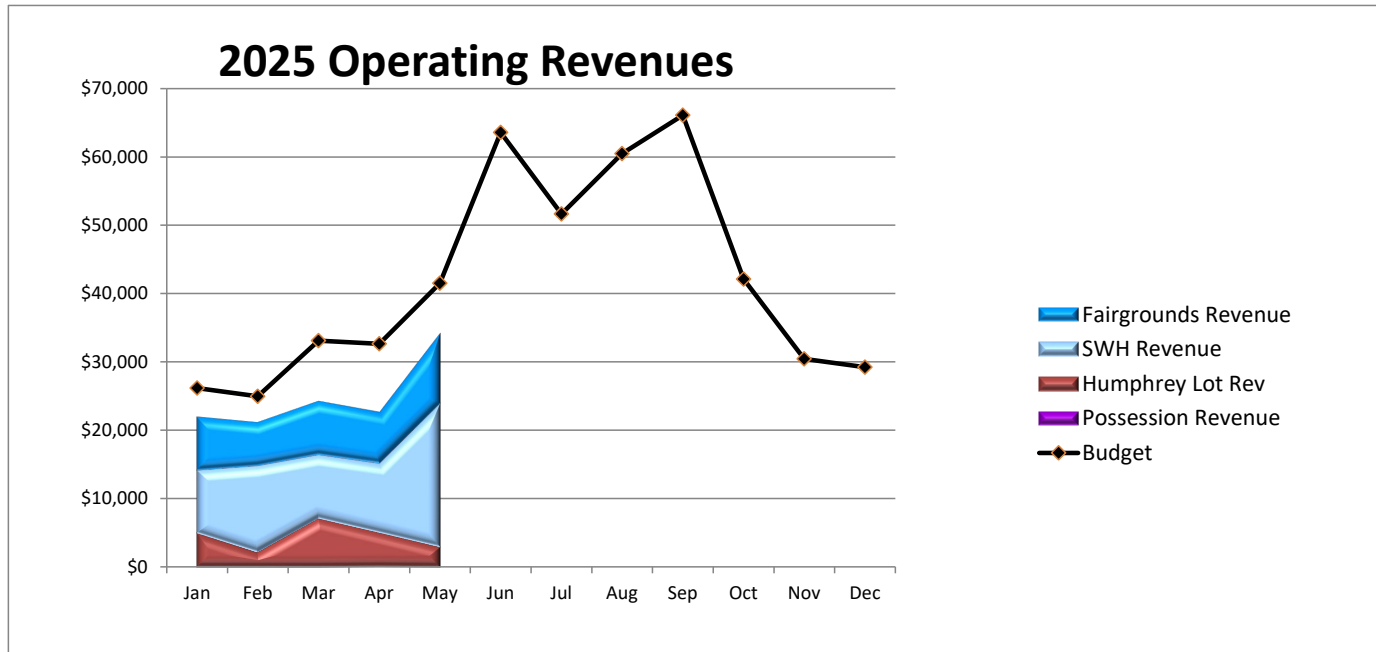
2025 Fairgrounds Operating Revenue and Expenses



2025 Fairgrounds Capital Revenue and Expenses

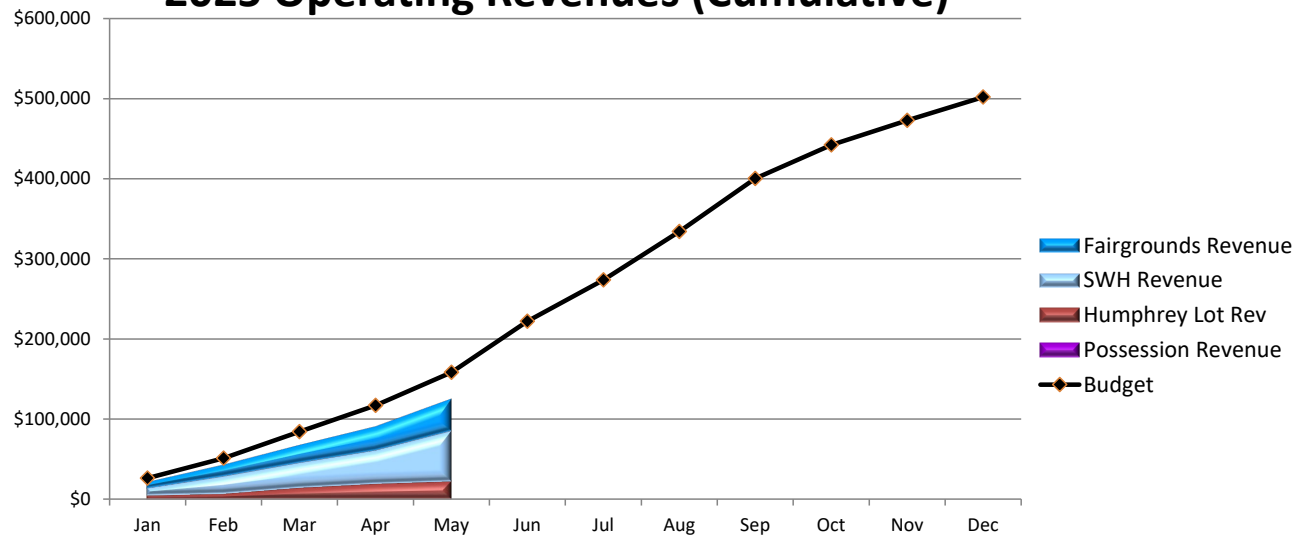


Port of South Whidbey
2025 Projections

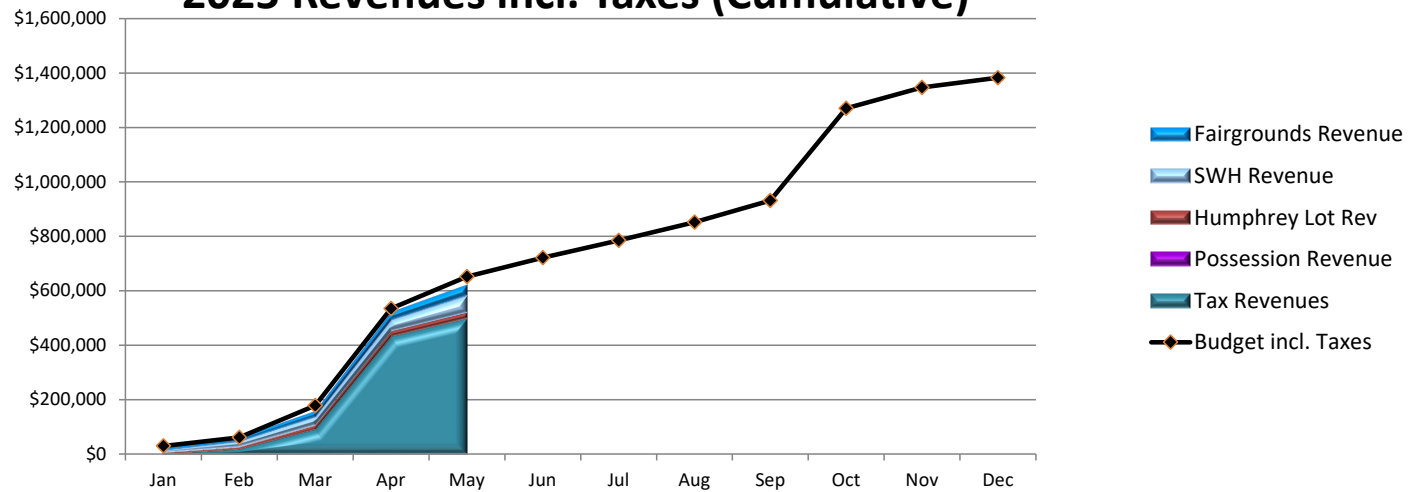


Port of South Whidbey
2025 Projections

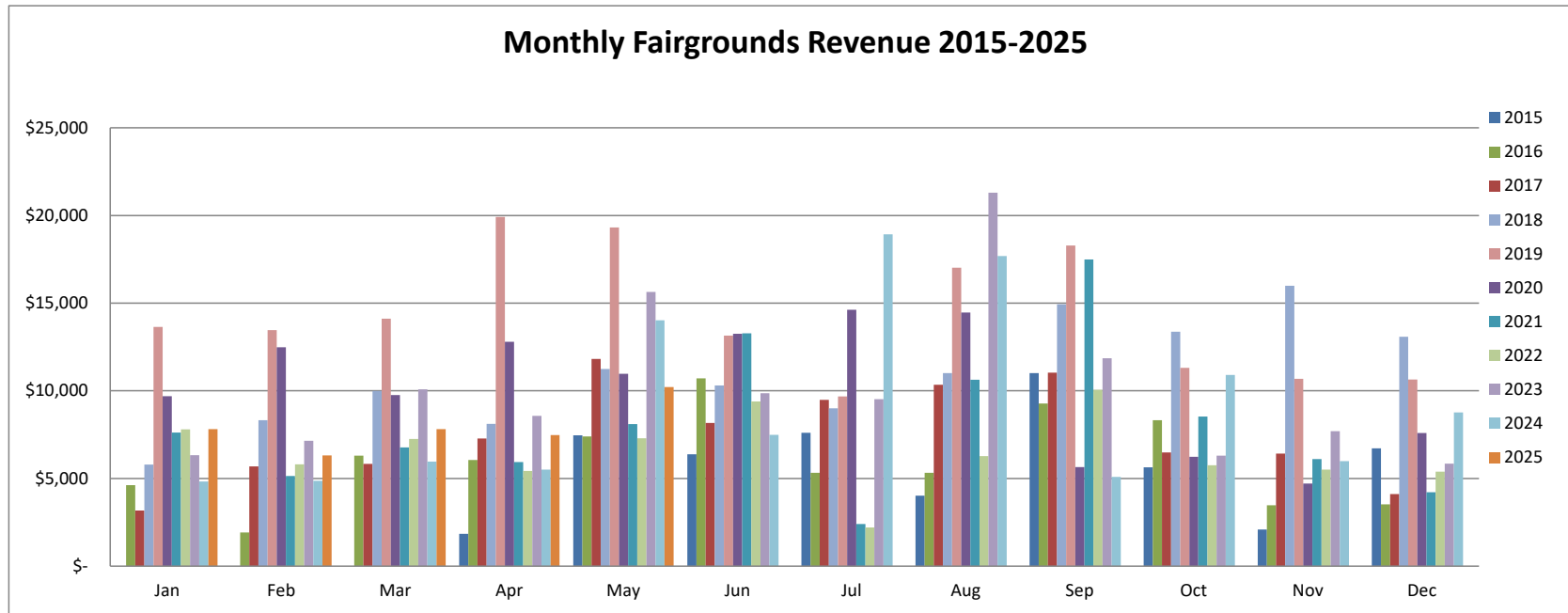
2025 Operating Revenues (Cumulative)



2025 Revenues incl. Taxes (Cumulative)



**Port of South Whidbey
2025 Projections**



Fairgrounds Revenue by Month

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2025	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,648
2025 budget	\$ 9,357	\$ 10,327	\$ 12,467	\$ 12,867	\$ 21,377	\$ 31,457	\$ 7,077	\$ 17,167	\$ 30,187	\$ 20,337	\$ 12,217	\$ 10,567	\$ 195,404
2015	\$ -	\$ -	\$ -	\$ 1,837	\$ 7,464	\$ 6,380	\$ 7,601	\$ 4,014	\$ 11,009	\$ 5,642	\$ 2,085	\$ 6,713	\$ 52,745
2016	\$ 4,621	\$ 1,917	\$ 6,307	\$ 6,059	\$ 7,399	\$ 10,708	\$ 5,321	\$ 5,327	\$ 9,273	\$ 8,328	\$ 3,474	\$ 3,521	\$ 72,255
2017	\$ 3,176	\$ 5,688	\$ 5,834	\$ 7,278	\$ 11,817	\$ 8,168	\$ 9,487	\$ 10,349	\$ 11,029	\$ 6,480	\$ 6,424	\$ 4,111	\$ 89,841
2018	\$ 5,790	\$ 8,320	\$ 9,997	\$ 8,118	\$ 11,245	\$ 10,302	\$ 8,998	\$ 11,006	\$ 14,935	\$ 13,364	\$ 15,996	\$ 13,084	\$ 131,155
2019	\$ 13,646	\$ 13,461	\$ 14,118	\$ 19,921	\$ 19,310	\$ 13,142	\$ 9,685	\$ 17,018	\$ 18,291	\$ 11,306	\$ 10,687	\$ 10,646	\$ 171,231
2020	\$ 9,689	\$ 12,483	\$ 9,762	\$ 12,793	\$ 10,965	\$ 13,250	\$ 14,616	\$ 14,470	\$ 5,645	\$ 6,242	\$ 4,714	\$ 7,593	\$ 122,222
2021	\$ 7,618	\$ 5,141	\$ 6,771	\$ 5,943	\$ 8,105	\$ 13,273	\$ 2,408	\$ 10,636	\$ 17,486	\$ 8,527	\$ 6,112	\$ 4,214	\$ 96,234
2022	\$ 7,806	\$ 5,803	\$ 7,255	\$ 5,427	\$ 7,291	\$ 9,392	\$ 2,202	\$ 6,280	\$ 10,054	\$ 5,749	\$ 5,507	\$ 5,383	\$ 78,149
2023	\$ 6,325	\$ 7,146	\$ 10,083	\$ 8,569	\$ 15,642	\$ 9,857	\$ 9,526	\$ 21,292	\$ 11,863	\$ 6,298	\$ 7,697	\$ 5,852	\$ 120,150
2024	\$ 4,831	\$ 4,868	\$ 5,963	\$ 5,509	\$ 14,028	\$ 7,487	\$ 18,921	\$ 17,682	\$ 5,090	\$ 10,909	\$ 5,987	\$ 8,771	\$ 110,046

2025 PROJECTIONS		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	
		Budget	Expenditures	ACTUAL				PROJECTED						
Capital Expenditures	Clinton Dock - POF	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Fairgrounds Capital Improvements	\$ 200,000	\$ 11,664	\$ 3,744	\$ 9,451	\$ 311,774	\$ 46,651	\$ 6,000	\$ 3,880	\$ 25,600	\$ 27,880	\$ 41,400	\$ 41,580	\$ 555,684
	2012 LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 700
	2012 LTGO Bond Interest	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,250
	2012 LTGO Bond Principal	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	2016 LTGO Bond Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2016 LTGO Bond Interest	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 919
	2016 LTGO Bond Principal	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	2018A LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 700
	2018A LTGO Bond Interest	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,600
	2018A LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	2018B LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 700
	2018B LTGO Bond Interest	\$ 18,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,770
	2018B LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Capital Expenditures		\$ 1,554,220	\$ 12,977	\$ 3,744	\$ 9,451	\$ 311,774	\$ 71,905	\$ 93,696	\$ 43,963	\$ 53,433	\$ 55,713	\$ 70,283	\$ 69,413	\$ 912,053
Operating Expenditures	Sub-total Administration	\$ 683,760	\$ 49,489	\$ 43,917	\$ 43,201	\$ 53,079	\$ 47,205	\$ 44,833	\$ 54,968	\$ 159,102	\$ 44,902	\$ 59,602	\$ 51,324	\$ 702,456
	Sub-total Bush Point	\$ 11,700	\$ 314	\$ 739	\$ 37	\$ 532	\$ 1,510	\$ 730	\$ 715	\$ 1,715	\$ 660	\$ 1,380	\$ 1,175	\$ 10,807
	Sub-total Clinton	\$ 11,900	\$ 311	\$ 228	\$ 184	\$ 886	\$ 833	\$ 630	\$ 693	\$ 621	\$ 3,124	\$ 432	\$ 523	\$ 8,969
	Sub-total Fairgrounds	\$ 241,600	\$ 19,517	\$ 15,618	\$ 13,671	\$ 18,017	\$ 28,922	\$ 21,193	\$ 18,761	\$ 19,433	\$ 19,253	\$ 26,016	\$ 16,233	\$ 235,997
	Sub-total Humphrey Lot	\$ 12,410	\$ 1,147	\$ 1,007	\$ 912	\$ 1,152	\$ 1,173	\$ 742	\$ 1,617	\$ 742	\$ 742	\$ 1,617	\$ 742	\$ 12,335
	Sub-total Possession Point	\$ 32,500	\$ 1,432	\$ 1,773	\$ 844	\$ 4,281	\$ 3,474	\$ 22,578	\$ 4,668	\$ 3,173	\$ 3,131	\$ 2,998	\$ 1,588	\$ 51,372
	Sub-total South Whidbey Harbor	\$ 239,600	\$ 16,251	\$ 13,568	\$ 14,015	\$ 20,047	\$ 20,273	\$ 20,798	\$ 22,328	\$ 21,286	\$ 33,534	\$ 20,771	\$ 14,923	\$ 234,583
	Total Operating Expenditures	\$ 1,233,470	\$ 88,461	\$ 76,850	\$ 72,864	\$ 97,994	\$ 103,390	\$ 111,504	\$ 103,750	\$ 206,072	\$ 105,346	\$ 112,816	\$ 86,508	\$ 1,256,519
Capital Revenue		Budget												
Capital Revenue	Grant funding (RCO) - clean vessel program	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 434
	Grant funding (RCEDF) - Fairgrounds	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 113,221	\$ -	\$ -	\$ 10,500	\$ 40,500	\$ 15,000	\$ 33,000	\$ 255,721
	Grant funding (WSDA) - Fairgrounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Grant funding (STBG/TA) - Clinton Dock	\$ 1,000,000	\$ -	\$ 27,482	\$ -	\$ -	\$ -	\$ -	\$ 8,650	\$ 8,650	\$ 8,650	\$ -	\$ -	\$ 53,432
	Grant funding (USDA) - Fairgrounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2018A Bond Interest Income	\$ 6,000	\$ 451	\$ 430	\$ 460	\$ 345	\$ 245	\$ 540	\$ 480	\$ 480	\$ 480	\$ 480	\$ 360	\$ 5,111
	2018B Bond Interest Income	\$ 6,000	\$ 451	\$ 430	\$ 460	\$ 345	\$ 245	\$ 540	\$ 480	\$ 480	\$ 480	\$ 480	\$ 360	\$ 5,111
Total Capital Revenue		\$ 1,322,750	\$ 902	\$ 28,342	\$ 920	\$ 690	\$ 113,711	\$ 4,892	\$ 13,422	\$ 23,922	\$ 76,672	\$ 42,522	\$ 60,282	\$ 437,059
Operating Revenue	Sub-total - Tax and Interest Revenue	\$ 921,000	\$ 1,089	\$ 17,654	\$ 72,371	\$ 338,504	\$ 65,294	\$ 6,120	\$ 11,427	\$ 6,468	\$ 13,354	\$ 296,713	\$ 46,066	\$ 882,100
	Sub-total - Fairgrounds Revenue	\$ 195,400	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ 31,457	\$ 9,077	\$ 17,167	\$ 30,187	\$ 20,337	\$ 12,217	\$ 170,657
	Sub-total - Humphrey Road Revenue	\$ 52,500	\$ 4,998	\$ 2,183	\$ 7,079	\$ 4,974	\$ 2,932	\$ 6,005	\$ 4,860	\$ 3,655	\$ 6,745	\$ 5,510	\$ 2,005	\$ 54,981
	Sub-total - Possession Point Revenue	\$ 7,810	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ 78	\$ 1,472	\$ 1,468	\$ 1,452	\$ 1,404	\$ 1,402	\$ 8,734
	Sub-total - South Whidbey Harbor Revenue	\$ 246,270	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ 25,448	\$ 39,031	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 239,578
Total Operating Revenue		\$ 1,422,980	\$ 23,086	\$ 38,821	\$ 96,644	\$ 361,166	\$ 99,469	\$ 69,108	\$ 65,867	\$ 67,735	\$ 80,255	\$ 339,609	\$ 77,276	\$ 1,356,050
2025 Beginning														
Bond Fund Balance		\$ 390,487	\$ 391,389	\$ 392,249	\$ 393,169	\$ 393,859	\$ 394,349	\$ 395,429	\$ 396,389	\$ 397,349	\$ 373,309	\$ 374,269	\$ 348,989	\$ 364,709
General Fund Balance		\$ 519,469	\$ 441,118	\$ 426,827	\$ 441,156	\$ 392,554	\$ 429,949	\$ 297,669	\$ 228,285	\$ 59,477	\$ 79,385	\$ 277,457	\$ 284,374	\$ 169,785
Total Cash Balance		\$ 909,957	\$ 832,507	\$ 819,076	\$ 834,325	\$ 786,413	\$ 824,298	\$ 693,098	\$ 624,674	\$ 456,826	\$ 452,694	\$ 651,726	\$ 633,363	\$ 534,494
Planned Bond Fund Invoices		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ -	\$ (26,000)	\$ 15,000

2026 PROJECTIONS		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	
Capital Expenditures		Budget	Expenditures											
	Clinton Dock - POF	\$ 1,000,000	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 1,000,000
	Fairgrounds Capital Improvements	\$ 156,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,063	\$ 39,063	\$ 39,063	\$ 39,063	\$ -	\$ 156,250
	Fairgrounds - Workforce Housing	\$ 100,000	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 100,000
	RCO Boating Infrastructure Grant (Harbor)	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250	\$ -	\$ 125,000
	RCO Possession Boarding Floats	\$ 40,000	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
	SWH Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Port Tractor - Fairgrounds/Harbor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Clean Vessel Grant Program	\$ 1,000	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,000
	2012 LTGO Bond Fees	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 350
	2012 LTGO Bond Interest	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,125	\$ -	\$ -	\$ -	\$ -	\$ 7,125	\$ 14,250
	2012 LTGO Bond Principal	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	2016 LTGO Bond Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2016 LTGO Bond Interest	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ 550
	2016 LTGO Bond Principal	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	2018A LTGO Bond Fees	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 350
	2018A LTGO Bond Interest	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ 15,600
	2018A LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	2018B LTGO Bond Fees	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 350
	2018B LTGO Bond Interest	\$ 18,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,385	\$ -	\$ -	\$ -	\$ -	\$ 9,385	\$ 18,770
	2018B LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Capital Expenditures		\$ 1,547,470	\$ 95,083	\$ 95,083	\$ 95,083	\$ 95,083	\$ 95,083	\$ 134,696	\$ 95,083	\$ 165,396	\$ 165,396	\$ 166,446	\$ 165,396	\$ 1,547,470
Total Operating Expenditures		\$ 1,269,635	\$ 89,384	\$ 77,652	\$ 73,625	\$ 99,017	\$ 104,469	\$ 112,668	\$ 104,833	\$ 208,223	\$ 106,446	\$ 113,994	\$ 87,411	\$ 1,269,635
Capital Revenue		Budget												
	Grant funding (STBG/TA) - Clinton Dock	\$ 1,000,000	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 1,000,000
	IC - FG Workforce Housing	\$ 100,000	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 8,333	\$ 100,000
	Grant funding (WSDA) - Fairgrounds	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250	\$ 125,000
	RCO Boating Infrastructure Grant (Harbor)	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,438	\$ 23,438	\$ 23,438	\$ 23,438	\$ 93,750
	RCO Possession Boarding Floats	\$ 30,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 30,000
	Grant funding (WSP) - clean vessel program	\$ 750	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 750
Total Capital Revenue		\$ 1,349,500	\$ 94,229	\$ 94,229	\$ 94,229	\$ 94,229	\$ 94,229	\$ 94,229	\$ 94,229	\$ 148,917	\$ 148,917	\$ 148,917	\$ 148,917	\$ 1,349,500
Total Operating Revenue		\$ 1,441,880	\$ 24,547	\$ 41,278	\$ 102,761	\$ 384,026	\$ 105,765	\$ 73,482	\$ 70,036	\$ 72,022	\$ 85,335	\$ 361,104	\$ 82,167	\$ 1,441,880
		2026 Beginning												
	Bond Fund Balance	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 364,709	\$ 339,709
	General Fund Balance	\$ 169,785	\$ 104,094	\$ 66,865	\$ 95,148	\$ 379,302	\$ 379,744	\$ 300,091	\$ 264,440	\$ 57,073	\$ 19,482	\$ 249,064	\$ 227,341	\$ 169,060
Total Cash Balance		\$ 534,494	\$ 468,803	\$ 431,574	\$ 459,857	\$ 744,011	\$ 744,453	\$ 664,800	\$ 629,149	\$ 421,782	\$ 384,191	\$ 613,773	\$ 592,050	\$ 508,769
Planned Bond Fund Invoices														\$ (25,000)



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Fairgrounds Director Report – June 2025

June Events:

Mr Harshman's Retirement Party June 1st

WWGA June 7-8th

Blue Heron Canoe June 20-22nd

Little BIG Fest Solstice Concert June 21st

July Events:

Island Betties: Race on the Rock, barrel racing event July 5th

Ragnar July 12th

Whidbey Island Fair July 24-27th

Tenants: No update, all is well.

Campsite: Campsite is busy and our new system is working well.

Marketing: David and I have started to set our goals for fall. Summer is all about the fair, but all of our planning happens in advance. New campgrounds and Port marketing will be a high priority.

Fairgrounds Advisory Committee: The FAC did not have a quorum in our June meeting. Angi and I reported on our projects and updates. No new information was covered. There will not be an FAC meeting in July due to fair preparation.

Small Maintenance Projects: Port staff is working daily on both beautification and safety projects with the fair in mind. We have coordinated efforts with the fair management. I have approved the fair association to do some repairs to the midway stage, add new wash pads near the horse barns, and repair one of their small shed-like buildings used during the fair.

David, Tyler and myself have done a thorough round of tree trimming and what a huge difference! Things are looking good.

Other mentions: I was able to attend a grant writing workshop in Bellingham the first week in June. I feel prepared to help the executive director find some funding to keep projects moving.

Amanda Ellis
Fairgrounds Director



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Maintenance and Operations

Report

June 2025

Last month, I failed to mention that we have been gifted a dump truck from the Fair Association. They have shared it with us in the past to move various items and manure. It's a 1-ton 1996 Ford that previously served Island County as a snow plow. No, we didn't get the snow plow attachment. As you can no doubt imagine, she's no Spring Chicken, but it's a tool we didn't have full access to, but now we do.

We had a float drum brake away from the boarding float at the Harbor. We were able lash it up for a while until the replacement drum arrived. A minus tide provided the opportunity to change it out any special effort.

After pressure washing more graffiti off of the wall in the Clinton Beach picnic area, we are trying Commissioner Easton's suggestion to apply vandalism resistant paint. It won't prevent it from occurring, but it is purported to be easier to remove.

Pat Kisch
M&O Supervisor



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June Harbormaster Report

Day Stops: 170
Overnight: 201
Clubs: 2

Guest service

June saw a big uptick in reservations and vessel traffic. We had 41 more day stops and exactly the same (201) overnight guests compared with last June. At high vessel traffic times on the weekends, we did have to turn some boaters, away being at capacity.

Community

South Whidbey Yacht Club graciously donated an old wooden sail boat mast, to use as a flag pole. Bryan and Ed sanded, refinished and fitted it with flag hanging hardware and rope. We mounted the pole at the end of the wharf by the picnic tables.

There was a great turn out for crabbing spot signups on the 28th. Guests waiting in line witnessed our first seal pup being born on the docks this season. What a treat that was! Ed drove the golf cart in the Langley Pride Parade.

Maintenance

Whidbey telecom replaced a foggy marina camera. We had a broken launch ramp float. Pat ordered a replacement and it has been installed. Daily maintenance continues as time allows.

Kathy Myers
Harbormaster

AGREEMENT WITH CONSULTANT

Consultant Jan-Marc Jouas
Address 3713 French Road
Clinton, WA 98236

Client Port of South Whidbey
Address 1804 Scott Rd, Suite 303
Freeland, WA 98249

1. Retention and Description of Services. During the term of this Agreement Consultant will furnish consulting services and advice as specifically requested by the president of the board of Port of South Whidbey commissioners, Client's primary agent. The services and advice will relate to work being done or planned by Client in the field of executive management, will be within the area of Consultant's technical competence, and will specifically include the following:

General management of the Port of South Whidbey.
2. Term of Agreement. Consultant's services shall be available to Client from 30 June, 2025 through 15 July, 2025.
3. Place of Work. It is understood that Consultant's services will be rendered largely at the offices of the Port of South Whidbey in Freeland, Washington, but that Consultant will on occasion work off-site.
4. Consulting Hours. In the performance of the services, the hours Consultant is to work on any given day will be entirely within Consultant's control and Client will rely upon Consultant to put in such number of hours as may be reasonably necessary to fulfill the spirit and purpose of this Agreement. Work hours are intended to be no more than 40 hours per week.
5. Compensation. Client will pay Consultant a consulting fee of \$60 per hour for work performed by Consultant under this Agreement. Consultant will invoice Client at the end of the term for consulting fees and expenses due with respect to work performed by Consultant under this Agreement. Invoice will be provided to the Port by the third day of the following month in order to be paid by the 24th of the month. All expenses shall be invoiced at the following rates:
 - a. Mobile phone stipend: \$40/month
 - b. Travel: All fees and tolls paid by Consultant for travel expenses incurred in support of Client shall be billed at Consultant's cost. Mileage outside of regular commute to and from the Port office will be billed at \$0.70/mile (current federal rate). Supporting documentation will be provided with Consultant's monthly invoice.
 - c. Reimbursement for purchases (office supply expenses, etc.) made for the Port of South Whidbey shall be billed at Consultant's cost.
6. Consultant an Independent Contractor. Consultant will furnish Consultant's services as an independent contractor and not as an employee of Client or of any company affiliated with Client.

7. Consultant Not to Engage in Conflicting Activities. During the time of this Agreement, Consultant will not enter into any activity, employment, or business arrangement which conflicts with Client's interests or Consultant's obligations under this Agreement.
8. Trade Secrets and Inventions. Consultant will treat as proprietary any information belonging to Client, its affiliated companies, or any third parties, disclosed to Consultant in the course of Consultant's services. Consultant assigns and agrees to assign to Client or its nominee all rights in inventions or other proprietary information conceived by Consultant during the term of this Agreement with respect to any work which Consultant performs under this Agreement.
9. Termination of Agreement by Notice. Either party may terminate this Agreement upon 10 days' notice by registered or certified mail, return receipt requested, addressed to the other party. If this Agreement is terminated by either party, Client shall only be liable for payment of consulting fees earned as a result of work actually performed prior to the effective date of the termination.
10. Governing Law. This Agreement is subject to and shall be interpreted in accordance with the laws of the State of Washington.

IN WITNESS WHEREOF, the Parties have Agreed and Executed this agreement on 8 July, 2025 and agreed that the agreement shall be in effect through 15 July, 2025.

Consultant _____

Jan-Marc Jouas

Client _____

Greg Easton
Vice President of the Board of Commissioners
Port of South Whidbey



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INTERIM EXECUTIVE DIRECTOR EMPLOYMENT CONTRACT

This Employment Contract (hereinafter “Contract”) is made and entered into by and between the Port of South Whidbey Island (hereinafter “Port”), a special purpose district established under the laws of the state of Washington, and Richard J. Huebner (hereinafter “Employee”), on the date set forth below.

WHEREAS, the Port desires to enter into a contractual relationship with Employee for the position of “Interim Executive Director” and Employee has agreed to serve in this capacity under the terms and conditions of this Contract.

THEREFORE, in consideration of the terms and conditions of this Contract, the Port and the Employee agree as follows:

1. Duties and Responsibilities

- 1.1. Title and Commencement of Services. Commencing on July 1, 2025, the Port will employ Employee as its Interim Executive Director and Employee’s title shall be “Interim Executive Director.”
- 1.2. Term. Employee’s employment shall continue for a period of three (3) calendar months from commencement date. Employee’s employment may be extended upon mutual agreement of the parties.
- 1.3. Duties. Employee shall have, and agrees to perform in good faith and to the best of his ability, the duties and responsibilities of Interim Executive Director, consistent with the laws of the State of Washington and the policies of the Port. Under the general direction of the Port Board of Commissioners (hereinafter “Board”), Employee shall perform the functions and duties specified in the Port Executive Director position description (attached hereto), and any other legally permissible duties and functions as agreed to by the Employee and the Board.
- 1.4. Devotion of Time and Effort. Employee shall devote his full time, energies, interests, and abilities to the performance of the duties and responsibilities of Interim Executive Director and shall not engage in activities that conflict with or interfere with his performance of such duties and responsibilities. Employee agrees that so long as he remains employed by the Port he will remain in the exclusive employ of the Port and he shall not become employed by any other person or entity, provided that Employee may engage in occasional teaching and/or consulting on Employee’s own time with advance approval of the Board.

- 1.5. Work Schedule. The typical minimum work schedule shall be 9:00 a.m. to 4:30 p.m., Monday through Friday. However, Employee shall also work any additional hours and days that are reasonably required to discharge the duties and responsibilities of the office of Interim Executive Director. On occasions when Employee works more than 40 hours per week or more than 8 hours per day or any hours on Saturday or Sunday or any holiday, Employee shall be allowed to establish a modified work schedule for subsequent hours or days so that his cumulative hours worked during any week will be approximately 40 total hours.

Pursuant to paragraph 3.3 below, the Port recognizes that the employee resides in Yakima, Washington and travels to Whidbey Island for work. Employee retains the right to travel to Whidbey Island on Monday morning, and Employee may modify the work schedule for Monday as reasonable to accommodate this commute. The Port recognizes the benefit of this arrangement in saving the cost of temporary housing on Sunday evenings.

Employee is eligible for remote work as approved by the Board.

In all situations, Employee shall utilize and submit time cards for all hours that Employee actually works even though Employee's position shall be an "exempt" position from state and federal hour-based compensation laws.

2. At-Will Employment

Employee's employment with the Port is "at-will" and may therefore be terminated at any time by Employee or by the Port either as detailed in paragraphs 6.1 and 6.2 below.

3. Compensation

- 3.1. Base Annual Salary. As compensation to Employee for services rendered, upon hire Employee shall be paid a base annual salary of Eighty Thousand Dollars (\$80,000.00) gross, payable in accordance with the Port's regular payroll periods and procedures and subject to all withholdings and deductions required by law. The position of Interim Executive Director is exempt from overtime under state and federal law and Employee therefore shall not be eligible for overtime pay or compensatory time.
- 3.2. Retirement. Employee does not qualify for the Port's IRA matching contribution during the period Employee serves in an interim capacity.
- 3.3. Temporary Housing Allowance. The Port recognizes that the Employee currently resides in Yakima, Washington, and that relocation to the Port's service area is not feasible during the interim period. The Port agrees to pay for temporary housing for the Employee during the interim period. A Port credit card may be used for the purpose of direct payment of housing expenses, and the Port will reimburse employee for any such expenses personally incurred prior to the approval of this Contract. This monthly housing allowance shall not exceed Four Thousand Dollars (\$4,000.00); any expense in excess of this amount shall be the responsibility of the Employee. Employee shall be responsible

for booking appropriate temporary housing on Whidbey Island during the term of this Contract. Examples of appropriate temporary housing include, but are not limited to, a hotel or short-term rental.

- 3.4. Expenses. The Port agrees to directly pay, or reimburse to Employee, all reasonable and necessary expenses that are incurred for the benefit of the Port, in accordance with Port policy.

4. Benefits

- 4.1. Health and Other Insurance. Employee will be provided a monthly stipend of Six Hundred Dollars (\$600.00) to be used toward expenses for healthcare coverage. This stipend is considered wages and subject to all withholdings and deductions required by law.
- 4.2. Cell Phone. Employee will be provided a monthly stipend of Forty Dollars (\$40.00) to be used toward expenses for use of Employee's personal cellular telephone in the performance of Employee's duties. This stipend is considered wages and subject to all withholdings and deductions required by law.
- 4.3. Vacation. Upon execution of this Contract, Employee shall be allotted forty (40) hours of accrued vacation. Thereafter, Employee shall accrue vacation on the same terms as other Port employees. If Employee's employment is extended beyond the Term defined in section 1.2 above, Employee may rollover any accrued but unused vacation hours from one calendar year to the next subject to the Ports's then-existing policy.
- 4.4. Sick Leave. Upon execution of this Contract, Employee shall be allotted forty (40) hours of accrued sick leave. Thereafter, Employee shall accrue sick leave on the same terms as other Port employees. If Employee's employment is extended beyond the Term defined in section 1.2 above, Employee may rollover any accrued but unused sick leave hours from one calendar year to the next subject to the Ports's then-existing policy.
- 4.5. Holidays and Other Paid/Unpaid Leave. Employee shall receive holiday leave and other paid/unpaid leave benefits as the Port may provide from time to time on the same terms as those benefits are provided to other Port employees.
- 4.6. Life Insurance. Employee does not qualify for the Port's Supplemental Life Insurance program during the period Employee serves in an interim capacity.
- 4.7. Laptop. The Port shall provide Employee with a laptop for use in accordance with Port policy.
- 4.8. Other Port Benefits and Policies. Employee will receive other benefits provided by, and be subject to any obligations included in, applicable Port policies as may from time to time be adopted or amended by the Port; provided that no such policy will be applicable to the extent that it conflicts with a term of this Contract.

5. **Performance Standards and Evaluation.** Should the term of the Employee's employment be extended pursuant to paragraph 1.2 of this Contract, Employee will be evaluated on his job and satisfaction of established goals and objectives after roughly six (6) months of employment and also roughly annually thereafter, or when otherwise deemed appropriate by the Board. If such an evaluation is conducted, the Board shall product a written report.

6. **Termination**

- 6.1. Termination by the Port. The Board may at any time, in its unlimited and continuing discretion, terminate Employee's employment at any time by providing written notice to Employee. In such event, the Port will pay Employee his then-applicable base salary earned through his final day of employment (on a gross basis, thus subject to all withholdings and deductions required by law) and the Port will also pay Employee the cash-out value of his then-existing accrued but unused vacation leave (also on a gross basis, and thus also subject to all withholdings and deductions required by law).
- 6.2. Resignation/Retirement. Employee may at any time, in his unlimited and continuing discretion, resign and relinquish his employment by providing written notice to the Board. In such event, the Port will pay Employee his then applicable base salary earned through this final day of employment (on a gross basis, and thus subject to all withholdings and deductions required by law). Moreover, the Port will also pay Employee the cash-out value of his then-existing accrued but unused vacation (also on a gross basis, and thus also subject to all withholdings and deductions as required by law).

7. **Indemnification**

The Employee shall be entitled to indemnification and a legal defense with respect to claims and/or litigation resulting from any conduct, acts, or omissions arising from the scope or course of the Employee's service to or employment with the Port.

8. **Bonding**

The Port shall bear the full costs of any fidelity or other bonds required of the Employee under any law or ordinance.

9. **Integration/Entire Agreement**

This Contract constitutes the entire agreement between the parties and supersedes all prior oral or written negotiations, offers, agreement, or understandings between the parties with respect to the subject matter of this Contract. No waiver, alteration, or modification of any of the provisions of this Contract will be binding unless in writing and signed by duly authorized representatives of the parties. To the extent that any provision of this Contract conflicts with any provision of any Port policy or rule, the provisions of this Contract shall prevail and control. By contrast, to the extent that any provision of this Contract conflicts with any provision of now-existing law, the provisions of now-existing law shall prevail and control. If any provision of this contract is held to be unenforceable, such provision shall be treated as automatically modified so as to be enforceable and the other provisions of this Contract shall remain in full force and effect without modification.

10. Severability

If any clause, section, sentence, or provision of this Contract is ultimately held invalid by a court or tribunal of competent jurisdiction, such invalidation shall not affect the validity of any other clause, section, sentence or provision.

11. Other Terms and Conditions

- 11.1. This Contract shall be interpreted, construed, and enforced according to the internal laws of the State of Washington (not including a choice-of-law or conflict-of-law laws).
- 11.2. All captions and section headings used in this Contract are for convenience only and do not alter the substantive effect of any provision of this Contract.
- 11.3. No waiver by either party of any breach or violation by either party of the provisions of this Contract shall be deemed a waiver of any subsequent breach or violation.

12. Modification

The parties agree that this Contract can be amended or modified only with the written concurrence of both parties.

13. Counterparts

This Contract may be executed in counterparts, and each counterpart will have the same force and effect as an original and will constitute an effective, binding agreement on the part of each party.

APPROVED by the Board of Commissioners of the Port District of South Whidbey Island and signed by the respective parties this 8th day of July, 2025.

Port of South Whidbey (“Port”):

Richard J. Huebner (“Employee”):

Greg Easton
Commission Vice-Chair

Richard J. Huebner
Employee

Dated:

Dated:

Attest:

Molly MacLeod-Roberts
Clerk/Accountant



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Position Description – Executive Director

Principal Duties

The Executive Director (ED) directs and is responsible for the overall operation of the Port of South Whidbey including fiscal management, personnel administration, public relations, risk management, short and long-range planning and implementing the Port Commission's Comprehensive Scheme for the Port District. Monitors and evaluates the performance of the Port's operations to ensure it is in compliance with the Port's mission and the Port's policies and goals.

Level of Authority

The ED reports directly to the Port Commission with performance reviewed for adequacy of professional judgment, compliance with policies and statutes and achievement of results consistent with Port objectives. The ED encourages autonomy and accountability for all levels of Port staff. This person leads by example in a positive manner with excellent listening skills and acceptance of others' input.

Decisions may have substantial impact on public safety, legal liabilities, public relations, costs and employee motivation and performance. Receives direction from the Port Commission in public meetings and is specifically guided in level of authority by the Port's Delegations of Authority, as adopted or amended by the Commission.

Work Environment

Work is primarily performed indoors in offices or meeting rooms. Some work is performed outdoors at the Port facilities and job sites of construction projects, with exposure to all weather conditions and hazards of these sites. Evening meetings required; weekend work may be required.

Essential Job Functions

- Organization success is achieved by inspiring and motivating staff success. Manage and develop Port staff to ensure the operational success of Port services and the professional development and satisfaction of the staff. For the staff, set clear goals and objectives and regularly measure performance against them. Ensure authority is appropriately delegated, and staff is performing at optimal levels while being offered personal development and professional challenge. Be a team builder and a team player.
- Perform as the Port Auditor, working with Port Staff to ensure the long-term financial success of the South Whidbey Port District; always improving income versus expense efficiencies; and staying financially competitive and adapting to changing market conditions and opportunities while providing all required/requested financial reports and filings.
- Guarantee that Port Operations meet required regulations, laws and all legal requirements of day-to-day operations; provide required filings, reporting and documentation as required; ensure Port staff is trained on and understand legal requirements of their duties; regularly review Port performance results and confirm legal obligations are being met.
- Ensure the Port maximizes the financial benefits from port assets and properties to the benefit of the district tax payers; provides economic development opportunities to the community; and is seen as a positive contributor to the local community.



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- Develops and recommends Port policies to the Commission.
- Implements policies, procedures and standards for efficient and effective operations and maintenance of port operations. Ensures compliance with established policies and procedures. Communicates official plans, policies, and procedures to Board, staff and the general public.

The essential functions should not be considered an all-inclusive listing of work requirements. The ED may perform other duties as required, including work in other functional areas to cover absences or relief, to equalize peak work periods, or otherwise balance out the work load and meet the emergency and ongoing needs of the Port District.

Supporting Functions to perform or manage

- Establish with management staff the objectives for the Port within the overall goals established by the Port Commission, prepare short and long-range plans for the approval of the Port Commission.
- Prepare short and long-term financial projections to enable the Port Commission to make sound strategic decisions.
- Hire and ensure proper training for direct reports; evaluate performance annually.
- With input from all management staff, prepare the Port's annual budget and submit to the Port Commission and the County in compliance with state statutes.
- Determine what issues are appropriate to bring before the Port Commission, prepare the Commission agenda, brief Commissioners on issues as necessary, and ensure there is an official record and history of the Port.
- With Port accounting staff, ensure that the Port maintains accurate financial records and a clear accounting trail for all money received or spent by the Port.
- Provide oversight and management on contracting for studies, architectural designs, engineering reports, and construction projects, including budgeting, monitoring, and documentation.
- Investigate grant funding for needed improvement projects and make grant applications where appropriate; delegate to staff as appropriate.
- Maintain liaison and working relationships with local government, non-profit, state and federal agencies.
- Work with advisory committees established by or authorized by the Port Commission to maintain positive communications with the community regarding the impact of Port facilities and operations.
- Negotiate new leases for land, property, and services, with the assistance of appropriate staff.
- With Port staff, monitor the Port's insurance needs and coverage.
- Respond to the urgent needs of Port staff and facilities, and perform whatever assistance necessary within level of training and ability. Evaluate the Port's responses to emergency situations and make changes as needed.
- Develop and implements safety programs as necessary.
- Assume the duties of the Harbormaster, Fairgrounds Director, and other roles in their absence and as necessary, to the extent of knowledge and other qualifications; fill in for other staff as availability and abilities allow.
- Manage and develop marketing and advertising strategy and programs.
- Organize regular meetings of all Port staff for purposes of training and information sharing.



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- Understand government operations (private sector versus public sector). Be familiar with the Open Public Meetings Act, Public Records Act, and associated processes and requirements.

Qualifications/Competencies

- As the public face of the Port in the community, must set a tone of honesty, fairness and open communication.
- Ability to anticipate future trends and possible revenue streams and work proactively to promote and efficiently run the Port and to move forward proactively in a strategic manner.
- Desirable to have prior experience with state and federal laws related to Port operations and know how the laws affect this Port District; must acquire knowledge of federal and local laws.
- Desirable to have prior experience working with marina operations and management, public facilities, buildings and event venues, such as might be acquired through experience as, for example, an Assistant Executive Director in a larger or similar sized port.
- A minimum of 5 years' experience in management with a preference toward public agency management is preferred.
- A Bachelor's Degree in any field related to business development and management is required. A master's degree in business administration or public administration with special training and/or experience in finance are preferred.
- Must have demonstrated leadership skills.
- Desirable to have demonstrated ability to implement change within an organization.
- Must have or be able to obtain a valid Washington State driver's license.
- Must be willing to participate in Washington Public Ports Association conferences and training with Port Commission approval.

Physical Demands

- Ability to traverse Port buildings, facilities and properties in the course of every day responsibilities.
- Ability to maintain visual surveillance of marina and Port facilities and be able to recognize unsafe or undesirable conditions and conditions that are not in accord with Port policies.
- Must possess mobility to work in a standard office setting, use standard office equipment, including a computer.
- Vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone.
- The Port is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the Port will provide reasonable accommodations to qualified individuals with disabilities and encourages prospective employees to discuss potential accommodations with the employer.

Other Capabilities

- Must have computer and office equipment skills. Proficiency using Microsoft Office products (Word, Excel, PowerPoint, & Project), email and web searches is required.
- Must be willing to travel overnight, and to participate in ongoing job training as required.
- Must be willing to work evenings and to respond to emergency calls as necessary.
- Must have reading ability sufficient to read legal and technical materials, interpret and apply them to Port businesses.



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- Must have writing ability sufficient to write a variety of business materials, including correspondence and policy and procedure manuals. Must be able to edit written documents from others.
- Must have oral communications skills to make oral presentations to groups and to maintain excellent relations with customers. Must, on occasion, deal effectively with irate customers or community members.
- Must have a working knowledge of positive human resources practices.
- Following confirming qualifications and prior to starting work, individuals will be required to consent to a background check.

Compensation and Benefits

This is a permanent, full-time exempt position.

- Salary range is: \$80,000 - \$105,000 per year (depending on experience) plus reimbursable expenses such as materials and travel outside of normal duties at the main Port office
- \$600/month healthcare stipend
- \$40/month mobile phone stipend
- Position includes the option for supplemental insurance with Colonial Life
- Position is eligible for enrollment in the Port's SIMPLE IRA program with a 3% Port match during the open enrollment period (Nov – Dec) if \$5,000 in gross pay is earned prior to the end of the calendar year in the first year of employment
- Sick Leave (1 hour accumulated for every 40 hours worked)
- Vacation (80 hours annually, prorated)
- 11 Paid Holidays
- Personal Leave (48 hours annually, prorated)

Application Information

An application should include:

- A resume that reflects your relevant experience
- A cover letter with comments on why you believe you are suited for this position

ALL INFORMATION WILL BE STRICTLY CONFIDENTIAL

Application materials can be emailed to execdir@portofsouthwhidbey.com. All applicants will be subject to pre-employment screening and verification of information.

- All application materials must be received no later than 4:00 p.m. on Friday, April 18, 2025
- Interviews are tentatively scheduled for April 21 through May 2, 2025 with a selection anticipated by May 9, 2025
- Anticipated start date is June 2, 2025



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Resolution No. 25-03

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island, to request a waiver of the Fees Deposit Requirements

WHEREAS, pursuant to RCW 43.09.240, the Board of Commissioners would like to request a waiver from Island County on how often the deposits are deposited; and

WHEREAS, the Port District of South Whidbey Island owns and maintains four (4) facilities that generate revenue; and

WHEREAS, at each of the four (4) facilities there are locked and secured locations for cash and check payments for services with limited access; and

WHEREAS, Port District of South Whidbey Island has established cash handling procedures for each revenue-generating location, which have been regularly reviewed by the State Auditor's Office and have been deemed as adequate to prevent loss or theft; and

WHEREAS, specifically identified Port District of South Whidbey Island staff collects cash and checks from all revenue-generating locations at regular intervals; and

WHEREAS, receipts of cash and checks are deposited no less frequently than once per week, and are usually deposited twice weekly; and

WHEREAS, the accumulation of cash and checks received in any one location rarely exceeds \$500.00 between deposits as documented by staff; and

WHEREAS, it is not financially feasible for staff to collect small amounts of revenue from the four (4) revenue-generating locations in the Port District of South Whidbey Island on a daily basis.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Port District of South Whidbey Island does hereby resolve as follows:

1. Receipts of cash will be deposited with the banking institution no less frequently than weekly.
2. Amounts of cash and checks collected at individual revenue generating locations will be monitored to ensure no location has more than \$500.00 in its locked locations with limited access, except in rare cases.

ADOPTED by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its regular meeting on the 8th day of July, 2025.

Commissioner Curt Gordon
Commission President

Commissioner Greg Easton
Commission Vice President

Commissioner Jack Ng



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Resolution No. 25-04

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island, to establish a Permanent, Full-Time Fairgrounds Maintenance Technician Position

WHEREAS, the Board of Commissioners of the Port District of South Whidbey Island, hereinafter referred to as the “Port,” is a special purpose district established under the laws of the State of Washington; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the Port to take specific action to establish a Permanent, Full-Time Fairgrounds Maintenance Technician staff position; and

WHEREAS, the current Part-Time Fairgrounds Maintenance Technician joined the Port staff on April 1, 2025 as a 0.5 FTE; and

WHEREAS, since the date of hire, the incumbent Part-Time Maintenance Technician has accomplished more repairs, vegetation cleanup, and labor then expected, demonstrating high value performance for the Port; and

WHEREAS, the Fairgrounds Director requested the Port consider reclassifying the incumbent as a 1.0 FTE with a salary adjustment to align with other Full-Time Port employees so designated as Maintenance Technician; and

WHEREAS, the previous Executive Director supported the recommendation; and

WHEREAS, the recommendation can be accomplished in a budget neutral manner in 2025 through minor budget adjustments detailed in the attached memorandum.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Commissioners of the Port District of South Whidbey Island to authorize the establishment of a Permanent, Full-Time Fairgrounds Maintenance Technician position.

ADOPTED, by the Board of Commissioners of the Port District of South Whidbey Island this 8th day of July, 2025.

Commissioner Curt Gordon
Commission President

Commissioner Greg Easton
Commission Vice President

Commissioner Jack Ng



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As detailed in Resolution No. 25-04, Port staff is recommending the establishment of a Permanent, Full-Time Fairgrounds Maintenance Technician staff position. The Fairgrounds currently employs an incumbent Maintenance Technician who joined the Port staff on April 1, 2025. The incumbent is currently employed as a 0.5 FTE at a salary of \$20.00 per hour.

Since joining the Port staff, the incumbent Part-Time Maintenance Technician has accomplished more repairs, vegetation cleanup, and labor than expected, demonstrating high value performance for the Port. In recognition of the incumbent's exemplary performance, and in consideration of staff continuity, Fairgrounds Director Amanda Ellis recommended reclassifying the position as a 1.0 FTE and aligning the salary to match other Port staff assigned to the Maintenance Technician classification of \$23.00 per hour. If approved, this would also entitle the incumbent to the Port's monthly \$600 health care stipend and a monthly \$20 phone stipend. Former Executive Director Angi Mozer supported the recommendation.

I have reviewed the Port's 2025 budget, in conjunction with Director Ellis, and have determined this reclassification can be accomplished in a budget-neutral fashion. In the 2025 adopted budget, the Fairgrounds was allocated \$20,800 for Part-Time Maintenance Labor Wages (budget line item 103) and an additional \$2,500 for Maintenance Wages – Temp (budget line item 104), a total of \$23,300. The incumbent has thus far been paid \$4,985 from line item 103, and will be paid \$1,940 on July 16, 2025, a total of \$6,925 from line item 103, leaving \$13,875 in that line item.

If Resolution No. 25-04 is approved, the incumbent will be paid \$28,105.58 between July 1 and December 31, 2025. This amount is reflective of 1.0 FTE wages (\$24,101), monthly stipends, and payroll taxes. Subtracting from this total the \$13,875 from line item 103, and the \$2,500 from line item 104, the unbudgeted balance would be \$11,730.58. Director Ellis recommends dedicating the \$10,400 balance of the Fairgrounds' Maint/Campground Host Wages (budget line item 102) and \$1,330.58 from Advertising/Marketing – Fairgrounds (budget line item 105) to make the recommended action budget neutral. Director Ellis reports that the Fairgrounds has received exemplary performance from the Hosts thus far without exceeding the weekly work hours required in lieu of lodging fees; she also doesn't anticipate needing to hire additional temporary staff given the performance of the incumbent.

Rich Huebner
Interim Executive Director
Port District of South Whidbey Island

July 7, 2025



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Resolution No. 25-05

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island, to establish a New Deposit Account with Heritage Bank

WHEREAS, the Board of Commissioners of the Port District of South Whidbey Island, hereinafter referred to as the “Port,” is a special purpose district established under the laws of the State of Washington; and

WHEREAS, the Port entered into an agreement in April 2025 with RoverPass to manage online reservations and payments for the campsites at the Whidbey Island Fairgrounds and Events Center; and

WHEREAS, per the agreement, the Port pays a \$99 monthly subscription fee to RoverPass; and

WHEREAS, RoverPass imposes a fee of \$3.50 per transaction up to \$99, and in months in which more than \$99 in transaction fees are collected, remits the balance to the Port; and

WHEREAS, RoverPass collects all fees associated with campsite reservations, assesses the appropriate tax, and remits the aggregate amount as revenue to the Port on a monthly basis; and

WHEREAS, when the agreement was originally entered into, RoverPass was to remit the monthly payment to the Port via check; and

WHEREAS, RoverPass informed the Port that issuance of paper checks has been eliminated and payments will be remitted to clients, including the Port, via electronic transfer; and

WHEREAS, Island County Treasurer Tony Lam informed the Port that in order to receive electronic payments, the Port needs to establish a new deposit account with Heritage Bank that will automatically sweep to the Island County’s Port account; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the Port to take specific action to establish a new deposit account with Heritage Bank.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Commissioners of the Port District of South Whidbey Island to authorize the establishment of a new deposit account with Heritage Bank for the purpose of receiving electronic transfer deposits from RoverPass.

ADOPTED, by the Board of Commissioners of the Port District of South Whidbey Island this 8th day of July, 2025.

Commissioner Curt Gordon
Commission President

Commissioner Greg Easton
Commission Vice President

Commissioner Jack Ng