

## **PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

Minutes of the Special Meeting

May 12, 2025

Held in Freeland, Washington  
and online via Zoom Meeting Service

**Commissioners Present:** Jack Ng (Freeland), Greg Easton (Langley) and Curt Gordon (Clinton)

**Port Staff Present:** Angi Mozer (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant), Amanda Ellis (Fairgrounds Director), Pat Kisch (Maintenance & Operations Supervisor) and David Stern (Fairgrounds Marketing & Events Coordinator)

**MEETING CALL TO ORDER:** Following a Workshop from 2:45 p.m. to 3:00 p.m. for informal Commission review and discussion of vouchers and recent correspondence, the Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Monday, May 12, 2025, in person at the meeting room of the Langley Library at 104 Second Street, Langley, Washington and online via Zoom Meeting Service. Commissioner Curt Gordon (President) called the Regular Meeting to order at 3:00 p.m., followed by the Pledge of Allegiance.

### **CONSENT AGENDA**

**Approval of Current Vouchers:** Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090 have been recorded on a listing which has been made available to the Board, and have been presented to the Board for review.

**Approval of Minutes:** Minutes from Regular Meeting of April 8 and the Special Meeting of April 28, 2025.

**ACTION:** Motion made by Commissioner Jack Ng and seconded by Commissioner Greg Easton to approve the Consent Agenda as presented, including the authorization and acceptance of Vouchers dated May 2025 as signed today in the amount of \$159,599.06. Motion passed unanimously.

**May 13, 2025 Regular Meeting Adjournment to the next regular meeting on June 10, 2025:**

**ACTION:** Motion made by Easton and seconded by Ng to adjourn the May 13<sup>th</sup> Regular Meeting to the next Regular Meeting on June 10, 2025 due to the lack of a quorum. Motion passed unanimously.

### **PUBLIC COMMENT**

**No member of the public provided comment.**

### **EXECUTIVE DIRECTOR REPORT**

**Financial Update and March 2025 Financial Statement:** The Commission acknowledged receipt of the March 2025 Financial Statement, the Preliminary Profit & Loss for April 2025, and the performance graphs which were distributed to them previously. Executive Director Angi Mozer reported the Port received approximately \$96,000 in operating, tax, and capital revenue and incurred approximately \$82,000 in operating and capital expenses during March 2025. Ending cash balance at 3/31/25 was \$835,000, consisting of \$442,000 in the General Fund and \$393,000 in the Bond Fund.

**Resolution No. 25-01 Approval of Establishment of a Direct Deposit Bank Account:** Mozer explained the Resolution would allow Port employees to have their paychecks directly deposited to their accounts rather than paper checks. If the Commission takes action to approve, the minutes must include the names of the people who will be responsible for the account. Gordon noted that the draft Resolution indicates both the Port Clerk/Accountant and the Executive Director must be available each month, and there is no back up if one of them isn't available during that payroll. He recommended amending the draft Resolution to add "...or the Alternate Auditing Officer."

**ACTION:** Motion made by Easton and seconded by Ng to amend the draft Resolution No. 25-01 to add the Alternate Auditing Officer as an authorized person. Motion passed unanimously.

**ACTION:** Motion made by Easton and seconded by Ng to approve Resolution No. 2025-01 as amended, designating Port Clerk/Accountant Molly MacLeod-Roberts as Initiator and Executive Director Angi Mozer or Alternate Auditing Officer Greg Easton as the Approval Authority and Online Banking Administrator. Motion passed unanimously.

**Fairgrounds Workforce Housing Feasibility Study:** Mozer hasn't been able to catch up with Langley Director of Community Planning Planner Meredith Penny regarding working the South Whidbey School District to define what may or may not happen with that area. Gordon noted the County RCED grant funding involves the food booth area and the strip of property that belongs to the City of Langley. He would like to spend that grant funding hiring a surveyor, etc. to sort out specifically who owns what property in that area along Dalton Lane.

**Clinton Dock:** As previously discussed, there are several permitting issues resulting in severe delays with the Endangered Species Act permit. The Port is also working with the Suquamish Tribes regarding the Army Corps of Engineers (ACE) permit. Before the Port can access the construction funds, the Port must have a National Environmental Policy Act (NEPA) permit approval established. It was not a part of the original scope of work for the Preliminary Engineering contract with KPFF, so they have provided a proposal for that work that also includes a float procurement package with final design and specifications. The federal construction funding year ends in September 2025, so the Port would need to establish a contract for boarding floats construction by then. Since the Port will likely not have the required NEPA approval yet, Mozer will need to tell Island County Rural Transportation Planning Organization (IRTPO) that the Port won't be able to spend the \$1 million construction funds in 2025 and will need to push it out. Her recommendation is to wait to approve the KPFF Scope of Work Amendment until she can get more information on the Tribes and IRTPO's extension.

**On-Call Engineering Pool:** The Port received six proposals in response to the Request for Statements of Qualifications for an On-Call Engineering Pool. Mozer and Easton each used the scoring criteria that was in the RFQ, and Gordon provided feedback as well. Based on the scoring, the SOQ that scored the highest was KPFF and 2<sup>nd</sup> highest was Reid Middleton. The intention of the "pool" was to allow the Commission to proceed with up to two firms. Once the most qualified are selected, the next steps are to enter into scope definition and negotiation on rates and cost. Mozer recommended proceeding with KPFF and Reid Middleton.

**ACTION:** Motion made by Easton and seconded by Ng to proceed with KPFF and Reid Middleton as the On-Call Engineering Pool. Motion passed unanimously.

**Capital Facilities Planning:** Mozer has started an inventory of the Port's capital facilities and a template to capture high level costs for the Port through 2028. The draft includes a list of the facilities and identifies the needs of each. Working with Easton, they agreed to have priority categories: "High" for Health & Safety issues, "Medium" for Deferred Maintenance, etc. and "Low" for Desired, but not Necessary, etc. She also provided a "wish list" of Draft Capital Planning and budget impacts for 2024-2026.

**Possession Caretaker Residence Insulation:** The Port received two quotes to install insulation in the Possession caretaker residence. Kisch recommended approval of Northwest Crawl Space Services, LLC's proposal which included Puget Sound Energy rebates.

**ACTION:** Motion made by Ng and Seconded by Easton to award the Possession residence insulation project to lowest bidder Northwest Crawl Space Services, LLC per the proposal. Motion passed unanimously.

## STATUS REPORTS

**Fairgrounds:** Fairgrounds Director Amanda Ellis presented her report for April. Campground is open and payments and reservations are made online through RoverPass. Weekends are busy with 4-H and WWGA activities, and several events. Fairgrounds Part-Time Maintenance Tyler Bobinac is working on many

projects, including prep for the annual fair. The roof safety repairs of Burrier South are complete. The doorway and completion of the walls in Coffman Building are nearly finished, and the new carpet and flooring was installed. She and Marketing & Events Coordinator David Stern are working on a signage project for the property.

### **Port Operations**

Maintenance & Operations Supervisor Pat Kisch presented his April report. He and Maintenance Tech Christian Tomisser spent time mowing & weeding throughout the Port district. Completed refinishing benches and tables at **Clinton Beach Park**. The boarding floats at **Bush Pt** and **Possession Beach Waterfront Park** were launched for the season the first week of April.

### **South Whidbey Harbor**

Harbormaster Kathy Myers was unable to attend so Mozer presented the report. There were 74 day stops and 80 overnight stays in April, plus 2 clubs, 8 full term winter moorage customers and 1 monthly winter moorage customer. Harbor staff is working on fixing rub rails and replacing ones that can't be repaired, and cleaning up the park landscaping and parking lot.

### **ACTIVITIES/INVOLVEMENT REPORTS**

**Gordon:** Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO) and Clinton Community Council (CCC)

**COG:** As chair of the COG, Gordon took the opportunity to ask the other elected officials for input as to what presentations, etc. they wanted to have at the meetings.

**IRTPO:** Continued discussion of the Safety Action Plan.

**CCC:** Kristina Hines, Island County Economic Development Council Executive Director provided a presentation.

**Ng:** Washington Public Ports Association (WPPA) and Port Promotion & Marketing Committee (P&M):

**WPPA:** Ng will be attending the Spring Meeting May 13-15.

**P&M:** No report.

**Easton:** Marine Resources Committee (MRC) and City of Langley Council Meetings

**MRC:** MRC Coordinator Kelly Zupich is leaving to take on a similar position with Island County's Department of Natural Resources. The Ecosystem Coordination Board is going to create a Healthy Shoreline Action Plan Committee specifically to address hard armoring. A workshop on Community Sea Level Rise will be held on Camano Island on May 20<sup>th</sup>.

**WPPA Legislative Committee:** No report.

**Langley:** The City is working on a comprehensive plan update and the planning director provided a presentation. The draft plan should be ready in early June with the Council approving the draft by the end of June and out to the public and other agencies for review and comments after that.

**EXECUTIVE SESSION:** At 4:18 p.m., Gordon announced the Commission would meet in executive session until 4:33 p.m. to evaluate the qualifications of applicants for public employment pursuant to RCW 42.30.110(1)(g).

At 4:33 p.m. Gordon called the meeting back to order.

**UNFINISHED BUSINESS:** None

**NEW BUSINESS:** None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 4:35 p.m.

Approved:

Minutes prepared and submitted by:

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Commissioner Jack Ng, Freeland

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Molly MacLeod-Roberts, Port Clerk/Accountant

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Commissioner Greg Easton, Langley

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Commissioner Curt Gordon, Clinton

**Public Disclosure Statement:** The foregoing Meeting Minutes, audio recording and all supporting documents presented are available at the Port of South Whidbey, 1804 Scott Rd., Suite 303, Freeland WA 98249.

DRAFT

## PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Special Meeting

May 29, 2025

Held in Freeland, Washington  
and online via Zoom Meeting Service

**Commissioners Present:** Jack Ng (Freeland), Greg Easton (Langley) and Curt Gordon (Clinton)

**Port Staff Present:** Angi Mozer (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant), and Amanda Ellis (Fairgrounds Director)

**MEETING CALL TO ORDER:** The Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Thursday, May 29, 2025, in person at the China City Conference Room at 1804 Scott Road in Freeland, Washington and online via Zoom Meeting Service. As announced, the primary purpose of the Special Meeting was for the Commission to address the items on the Agenda. Although the Meeting was of course open to the public, it was scheduled primarily for Commission consideration, discussion and action on those specific issues and public participation was not on the Agenda.

Commissioner Curt Gordon (President) called the Special Meeting to order at 9:15 a.m., followed by the Pledge of Allegiance.

### COMMISSIONER DISCUSSION/ACTION

**Executive Director Hiring:** Gordon noted that Executive Director Angi Mozer had provided the Commissioners with a list of questions to ask the three applicants. Gordon added an additional question regarding when and how to involve commissioners in negotiations, etc.

Interview #1: Stan Reeves from 9:20 a.m. – 10:08 a.m.

Interview #2: Blaine Oborn from 10:19 a.m. – 11:09 a.m.

Interview #3: Randy Mueller from 11:16 a.m. – 12:14 p.m.

**EXECUTIVE SESSION:** At 12:15 p.m., Gordon announced the Commission would meet in executive session until 12:45 p.m. to evaluate the qualifications of applicants for public employment pursuant to RCW 42.30.110(1)(g).

At 12:45 p.m. Gordon announced the Executive Session would be extended until 1:00 p.m.

At 1:10 p.m. Gordon called the meeting back to order.

Commissioner Greg Easton gave a brief recap of each candidate.

**ACTION: Motion made by Easton and seconded by Commissioner Jack Ng to offer the Executive Director position to Randy Mueller. Motion passed unanimously.**

The Commissioners empowered Executive Director Angi Mozer to negotiate the salary within the range in the job description.

ADJOURNMENT: Without any further action, the Meeting was adjourned at 1:28 p.m.

Approved:

Minutes prepared and submitted by:

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Commissioner Jack Ng, Freeland

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Molly MacLeod-Roberts, Port Clerk/Accountant

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Commissioner Greg Easton, Langley

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Commissioner Curt Gordon, Clinton

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**PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

Minutes of the Special Meeting

June 5, 2025

Held in Freeland, Washington  
and online via Zoom Meeting Service

**Commissioners Present:** Jack Ng (Freeland), Greg Easton (Langley) and Curt Gordon (Clinton)

**Port Staff Present:** Angi Mozer (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant) and Noriko Sparkman (Admin/Accounting Support)

**MEETING CALL TO ORDER:** The Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Thursday, June 5, 2025, in person at the China City Conference Room at 1804 Scott Road in Freeland, Washington and online via Zoom Meeting Service. As announced, the primary purpose of the Special Meeting was for the Commission to address the items on the Agenda. Although the Meeting was of course open to the public, it was scheduled primarily for Commission consideration, discussion and action on those specific issues and public participation was not on the Agenda.

Commissioner Curt Gordon (President) called the Special Meeting to order at 11:00 a.m., followed by the Pledge of Allegiance.

**Executive Director Hiring:** Gordon and Commissioner Greg Easton waited until Commissioner Jack Ng was able to successfully log into the Meeting online.

**EXECUTIVE SESSION:** At 11:04 a.m., Gordon announced the Commission would meet in executive session until 11:24 a.m. to evaluate the qualifications of applicants for public employment pursuant to RCW 42.30.110(1)(g).

At 11:25 a.m. the Executive Session was extended until 11:40 a.m.

At 11:40 a.m. Gordon called the meeting back to order.

Gordon explained that negotiations with applicant Randy Mueller for the Executive Director were not successful.

**ACTION: Motion made by Easton and seconded by Ng to pursue Blaine Oborn for negotiations to become the Executive Director. Motion passed unanimously.**

**ADJOURNMENT:** Without any further action, the Meeting was adjourned at 11:44 a.m.

Approved: \_\_\_\_\_ Minutes prepared and submitted by:

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Commissioner Jack Ng, Freeland

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Molly MacLeod-Roberts, Port Clerk/Accountant

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Commissioner Greg Easton, Langley

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Commissioner Curt Gordon, Clinton

**Public Disclosure Statement:** The foregoing Meeting Minutes, audio recording and all supporting documents presented are available at the Port of South Whidbey, 1804 Scott Rd., Suite 303, Freeland WA 98249.

## **PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

Minutes of the Regular Meeting

June 10, 2025

Held in Freeland, Washington  
and online via Zoom Meeting Service

**Commissioners Present:** Jack Ng (Freeland), Greg Easton (Langley) and Curt Gordon (Clinton)

**Port Staff Present:** Angi Mozer (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant), Amanda Ellis (Fairgrounds Director), Pat Kisch (Maintenance & Operations Supervisor), Bryan Smith (Assistant Harbormaster) and Ed Vernon (Dockhand)

**Absent:** Kathy Myers (Harbormaster)

**MEETING CALL TO ORDER:** Following a Workshop from 3:45 p.m. to 4:00 p.m. for informal Commission review and discussion of vouchers and recent correspondence, the Regular Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Tuesday, June 10, 2025, in person at the meeting room of the Freeland Library at 5495 Harbor Avenue in Freeland, Washington and online via Zoom Meeting Service. Commissioner Curt Gordon (President) called the Regular Meeting to order at 4:00 p.m., followed by the Pledge of Allegiance.

Commissioner Jack Ng had not arrived at the time the Meeting was called to order.

**ACTION:** Motion made by Easton and seconded by Gordon to reorder the Agenda to begin the Executive Session when Ng arrives at the Meeting and to postpone Public Comment until after the Executive Session. Motion passed unanimously.

### **CONSENT AGENDA**

**Approval of Current Vouchers:** Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090 have been recorded on a listing which has been made available to the Board, and have been presented to the Board for review.

**ACTION:** Motion made by Easton and seconded by Gordon to approve the Consent Agenda as presented, including the authorization and acceptance of Vouchers dated June 2025 as signed today in the amount of 111,085.98. Motion passed unanimously.

### **EXECUTIVE DIRECTOR REPORT**

**Financial Update and April 2025 Financial Statement:** The Commission acknowledged receipt of the April 2025 Financial Statement, the Preliminary Profit & Loss for May 2025, and the performance graphs which were distributed to them previously. Executive Director Angi Mozer reported the Port received approximately \$362,000 in operating, tax, and capital revenue and incurred approximately \$404,000 in operating and capital expenses during April 2025, with a transfer of \$206,000 from the Bond Fund to the General Fund to cover Fairgrounds capital expenses. Ending cash balance at 4/30/25 was \$787,000, consisting of \$599,000 in the General Fund and \$188,000 in the Bond Fund.

**2024 Annual Report:** Port Clerk/Accountant Molly MacLeod-Roberts filed the Annual Report on May 28, 2025.

### **Resolution No. 25-02 Revision to Port District of South Whidbey Island By-Laws to Address Commissioners' Remote Attendance at Commissioner Meetings**

Mozer explained that legally Commissioners do not need to be physically present at meetings, but the Port Commissioners have individually expressed the preference to have at least one physically present. If approved the Resolution will allow up to two of the three Commissioners to attend meetings remotely, with the requirement of one Commissioner to be physically present.



**ACTION: Motion made by Easton and seconded by Gordon to approve Resolution No. 25-02 as presented. Motion passed unanimously.**

[Ng arrived at 4:06 p.m.]

EXECUTIVE SESSION: At 4:07 p.m., Gordon announced the Commission would meet in executive session until 4:27 p.m. to evaluate the qualifications of applicants for public employment pursuant to RCW 42.30.110(1)(g).

At 4:27 p.m. Gordon announced the Executive Session would be extended until 4:33 p.m.

At 4:33 p.m. Gordon called the meeting back to order.

#### PUBLIC COMMENT

Mike Gallion asked how the Blue Heron Canoe Family, Pride Parade and LittleBig Fest's Solstice Music Festival with food trucks on the Midway could all take place on the Fairgrounds on the same day (July 21<sup>st</sup>) and what rules would be in place. The Fair Association is also having a Volunteer Day for concrete repair work.

[Ng left the meeting at 4:37 p.m. to catch an international flight]

Irene Vernon expressed her anger, frustration and concern regarding the Port hiring Blaine Oborn after reading the article in the Whidbey News Times. She feels there are red flags and asked them to reconsider and rescind the offer based on his background.

Ed Vernon (part time Dockhand at the Harbor) noted there are many capable female employees at the Port and based on Oborn's history and background believes he's not the right person for the job.

Bryan Smith (Assistant Harbormaster) agreed with the Vernons that Oborn should not be hired. Most of his coworkers are women, and the treatment of them is important to him.

**ACTION: Motion made by Easton and seconded by Gordon to direct Gordon to continue discussions with potential candidates for the position of Interim Executive Director, including Blaine Oborn and potentially Jan-Marc Jouas temporarily. Motion passed unanimously.**

#### Fairgrounds

Capital Projects – Update: The scope of work for the Malone Building Drainage Project was provided to 5 contracting companies and representatives from 2 of those companies attended the onsite pre-bid meeting on June 6<sup>th</sup>. Bids are due June 16<sup>th</sup>.

Workforce Housing Concept & Feasibility: Mozer met with City of Langley staff regarding the 10-ft. strip of property where the food booths are located that was deeded to the City in 1955. It appears the City wants to retain any property that is within 10 ft. of their water & sewer infrastructure and there are water & sewer lines along Dalton Lane. The Public Works Director will conduct surveying or locating of their infrastructure in relation to that strip of property; hopefully by the end of June. Mozer also discussed parking requirements for the potential workforce housing on the Fairgrounds property. The Director of Community Planning said the requirements may be met with onsite parking or if offsite it can be within 660 feet of "joint facilities" or within 800 feet for leased spaces. The Port's zoning application is still "on hold" with the City of Langley.

#### South Whidbey Harbor

Mozer worked with Harbormaster Kathy Myers to develop a scope to apply for a Recreation & Conservation Office (RCO) Boating Infrastructure Grant (BIG). The major items in the application are replacement of some of the walers and update the electrical infrastructure. The preapplication she submitted was for \$120K

for the walers and \$160K for the electrical update and upgrade. The application is due July 17<sup>th</sup>. Mozer will try to have the application in a “final state” prior to her last day of work (June 30<sup>th</sup>).

**Clinton Dock:** Representatives from KPFF (engineers) and Mozer met with a biologist and ecologist from the Suquamish Tribes to discuss their comments based on the JARPA application to the Army Corps of Engineers (ACE). That application is “bare bones” about the project, so the Port was able to provide much more detail at the meeting, including the reasons why the Port is changing the configuration of the dock and moving it to a different footprint. Mozer also reviewed the mitigation the Port has committed to that is above and beyond what the current calculators indicated. The Tribes representative reiterated their interest in having dedicated temporary moorage at the dock. The representative will forward the information to the Tribes Fish Committee for comment.

**Possession Beach Waterfront Park Boarding Floats:** The Port’s RCO Boating Facilities Program (BFP) grant application to replace the boarding floats ranked very high and the Port should receive that agreement soon. The project is at 30% design for the new floats and the permit application documents have been drafted for submittal within the next week.

**Clinton Dock (continued):** Easton asked about the timing of the congressionally directed funding request sponsored by U.S. Senator Patty Murray. Mozer explained the 2024 request for the 2025 budget was not funded. She submitted another one in 2025 for the 2026 budget. If successful, that additional \$1.9 million would make the project fully funded.

**On Call Engineer:** Mozer had previously forwarded the rate sheets provided by On Call Engineers Reid Middleton and KPFF. Mozer will work with each firm to establish an agreement that the Commissioners will then approve and sign.

#### STATUS REPORTS

**Fairgrounds:** Fairgrounds Director Amanda Ellis presented her May report. She clarified that only two of the three June 21<sup>st</sup> events referenced during public comment were taking place at the Fairgrounds and those two were at different times and locations on the property. Fairgrounds Staff is very focused on preparations for the Whidbey Island Fair and they are excited for everyone to see all the work completed since last year. Ellis attended a grant writing workshop last week and is prepared to help the executive director find funding to keep projects moving. Since RoverPass online booking program for the campground started in April, the total amount of the reservations is \$16,966.

#### Port Operations

Maintenance & Operations Supervisor Pat Kisch presented his May report. At the **Fairgrounds**, he and Port Maintenance Tech Christian Tomisser added a mop sink and other upgrades to the kitchen in the Hope Building so it is now the 3<sup>rd</sup> licensed commercial kitchen on the property. The house at **Possession Beach Waterfront Park** has been re-piped and the insulation project is scheduled for the end of June. The anodes for the corrosion project at the **Harbor** were delivered to Phil Simon for assembly prior to hanging them on the piling wall.

#### South Whidbey Harbor

Harbormaster Kathy Myers presented her report. The month ended with a successful, busy Memorial Day weekend with 51 overnight guests, including one club and 23 day stops. The reciprocal slip is working well. Staff received very positive feedback on the great job Tomisser is doing keeping the boat ramp cleared. The park landscaping has been cleaned up and most of the parking lot stripes have been repainted.

[Addition to Agenda]

#### Auditing Officer

Currently, Executive Director Angi Mozer is the Auditing Officer and Commissioner Greg Easton is the Alternative Auditing Officer. Mozer’s last day will be June 30<sup>th</sup>.

**ACTION:** Motion made by Easton and seconded by Gordon to appoint Greg Easton as Auditing Officer and Curt Gordon as Alternate Auditing Officer effective July 1, 2025. Motion passed unanimously.

ACTIVITIES/INVOLVEMENT REPORTS

**Gordon:** Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO) and Clinton Community Council (CCC)

**COG:** Did not attend.

**IRTPO:** Did not attend.

**CCC:** Did not attend.

**Ng:** Washington Public Ports Association (WPPA) and Port Promotion & Marketing Committee (P&M):

**WPPA:** Absent; no report.

**P&M:** Absent; no report.

**Easton:** Marine Resources Committee (MRC) and City of Langley Council Meetings

**MRC:** Presentation from an Audubon Society representative regarding Deer Lagoon.

**Langley:** The Council has engaged in a series of discussion regarding the update to the City's Comp Plan led by the Planning Director. A formal review of the proposed Comp Plan update will come out in July, starting the 60-day review period. The City hopes to adopt the Updated Comp Plan by the end of the calendar year.

**WPPA Legislative Committee:** Meeting scheduled in 2 weeks to discuss legislative priorities.

UNFINISHED BUSINESS: None.

NEW BUSINESS: Easton was told there was a border patrol at South Whidbey Harbor that arrived by boat. They were not there on official business; just stopped for lunch. He suggested the Port should come up with a plan, etc. as to how employees can respond if there is an official visit, what are the responsibilities, etc. Gordon recommended going up the chain of command. They agreed to add the issue to a workshop.

ADJOURNMENT: Without any further action, the Meeting was adjourned at 5:30 p.m.

Approved:

Minutes prepared and submitted by:

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Commissioner Jack Ng, Freeland

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Molly MacLeod-Roberts, Port Clerk/Accountant

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Commissioner Greg Easton, Langley

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Commissioner Curt Gordon, Clinton

**Public Disclosure Statement:** The foregoing Meeting Minutes, audio recording and all supporting documents presented are available at the Port of South Whidbey, 1804 Scott Rd., Suite 303, Freeland WA 98249.

# **PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

## **STATEMENT OF RECEIPTS AND DISBURSEMENTS ARISING FROM CASH TRANSACTIONS**

June 2025

July 28, 2025



1804 Scott Road, Suite 303 • P.O. Box 872  
Freeland, WA 98249

Phone: 360-331-5494 Fax: 360-331-5414  
[www.portofsouthwhidbey.com](http://www.portofsouthwhidbey.com)

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 June 30, 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 June 30, 2025, has not been compiled or examined by a certified public accountant.

Rich Huebner  
Interim Executive Director  
Port District of South Whidbey Island

July 28, 2025

**Port of South Whidbey**  
**Summary**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Fairgrounds Revenue	195,400	10,018	49,665	(145,735)
Harbor Revenue	246,270	18,045	80,447	(165,823)
Humphrey Road Revenue	52,500	9,193	31,359	(21,141)
Interest Income	9,000	1,316	5,797	(3,203)
Miscellaneous Income	1,000	142	182	(818)
Possession Park Revenue	7,810	0	57	(7,753)
Property Tax Income	910,000	13,387	503,332	(406,668)
Timber, L/H, Comp Tax Income	1,000	0	445	(555)
<b>Total Income</b>	<u>1,422,980</u>	<u>52,101</u>	<u>671,286</u>	<u>(751,694)</u>
<b>Gross Income</b>	1,422,980	52,101	671,286	(751,694)
<b>Expense</b>				
Administration	683,760	48,677	285,566	(398,194)
Bush Point Operations	11,700	210	3,341	(8,359)
Clinton Beach Operations	11,900	249	2,689	(9,211)
Fairgrounds Operations	241,600	24,485	120,228	(121,372)
Humphrey Rd Parking Lot Ops	12,410	797	6,185	(6,225)
Possession Beach Park Ops	32,500	15,979	27,786	(4,714)
South Whidbey Harbor Ops	239,600	14,940	99,097	(140,503)
<b>Total Expense</b>	<u>1,233,470</u>	<u>105,337</u>	<u>544,892</u>	<u>(688,578)</u>
<b>Net Ordinary Income</b>	189,510	(53,237)	126,393	(63,117)
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Revenue</b>				
<b>Bond Interest</b>				
2018A Bond Interest Income	6,000	239	2,171	(3,829)
2018B Bond Interest Income	6,000	239	2,171	(3,829)
<b>Total Bond Interest</b>	<u>12,000</u>	<u>478</u>	<u>4,343</u>	<u>(7,657)</u>
Clean Vessel Program Grant	750	0	0	(750)
<b>Fairgrounds</b>				
IC Grant 1 - Workforce Housing	130,000	0	0	(130,000)
RCEDF Grant - Fairgrounds	150,000	0	113,221	(36,779)
USDA Grant - Fairgrounds	0	0	0	0
WSDA Grant - Fairgrounds	0	0	0	0
<b>Total Fairgrounds</b>	<u>280,000</u>	<u>0</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)
<b>Total Capital Revenue</b>	<u>1,322,750</u>	<u>478</u>	<u>145,045</u>	<u>(1,177,705)</u>
<b>Total Other Income</b>	1,322,750	478	145,045	(1,177,705)

**Port of South Whidbey**  
**Summary**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Other Expense</b>				
<b>Capital Expenditures</b>				
2012 LTGO Bond	64,600	7,125	7,475	(57,125)
2016 LTGO Bond	15,550	0	15,368	(183)
2018A LTGO Bond	20,950	7,798	8,148	(12,803)
2018B LTGO Bond (Taxable)	24,120	9,386	9,736	(14,384)
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	603	383,887	183,887
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	0	9,886	(30,114)
SWH Capital Improvements	20,000	5,855	5,855	(14,145)
<b>Total Capital Expenditures</b>	<u>1,554,220</u>	<u>30,766</u>	<u>440,616</u>	<u>(1,113,604)</u>
<b>Total Other Expense</b>	<u>1,554,220</u>	<u>30,766</u>	<u>440,616</u>	<u>(1,113,604)</u>
<b>Net Other Income</b>	<u>(231,470)</u>	<u>(30,289)</u>	<u>(295,571)</u>	<u>(64,101)</u>
<b>Net Income</b>	<u><u>(41,960)</u></u>	<u><u>(83,525)</u></u>	<u><u>(169,178)</u></u>	<u><u>(127,218)</u></u>

**Port of South Whidbey**  
**Administrative and Capital Statement of Revenue Collected and**  
**For the Year to Date Period Ending June 30, 2025**

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Interest Income	9,000	1,316	5,797	(3,203)
Miscellaneous Income	1,000	142	182	(818)
Property Tax Income	910,000	13,387	503,332	(406,668)
Timber, L/H, Comp Tax Income	1,000	0	445	(555)
<b>Total Income</b>	<u>921,000</u>	<u>14,845</u>	<u>509,757</u>	<u>(411,243)</u>
<b>Gross Income</b>	921,000	14,845	509,757	(411,243)
<b>Expense</b>				
<b>Administration</b>				
Admin/Accounting Wages	39,800	3,038	19,477	(20,323)
Administrative Payroll Taxes	22,000	2,343	15,760	(6,240)
Commissioners' Salaries	12,960	1,080	6,480	(6,480)
Compensation Reserve	22,000	0	0	(22,000)
Consultant Services	20,000	0	5,780	(14,220)
County Service Fees	100	0	0	(100)
Dues & Memberships	3,000	151	2,742	(258)
Election Costs	11,000	0	0	(11,000)
Employee Fringe Benefits	27,000	2,850	16,800	(10,200)
Employee IRA Matching	7,000	747	4,348	(2,652)
Executive Director Salary	93,000	7,744	46,463	(46,538)
FMLA & CARES Payroll Taxes	4,000	0	2,767	(1,233)
Insurance (Port-wide)	115,000	135	135	(114,865)
Labor & Industries Taxes	22,000	0	9,762	(12,238)
Legal Fees	4,000	0	930	(3,070)
Legal Notices/Classified Ads	500	0	2,558	2,058
Maint & Ops Supervisor Wages	65,800	5,879	34,869	(30,931)
Maintenance Tech Wages	50,000	4,200	23,202	(26,798)
Marketing - General	4,000	690	2,440	(1,560)
Meetings & Education incl WPPA	5,000	630	3,419	(1,581)
Merchant Fees	7,000	689	2,945	(4,055)
Misc Expenses & Taxes	2,000	0	1,590	(410)
Ofc. Equip Lease, Purch, Repair	4,000	4,505	5,185	1,185
Office & Facilities Supplies	3,000	373	1,768	(1,232)
Office Telephone & Staff Mobile	7,600	650	3,807	(3,793)
Payroll Taxes - Commissioners	2,000	230	1,272	(728)
Per Diem - Commissioners				
Per Diem - Easton	5,600	322	3,703	(1,897)
Per Diem - Gordon	5,600	644	3,381	(2,219)
Per Diem - Ng	5,600	966	3,059	(2,541)
<b>Total Per Diem - Commissioners</b>	<u>16,800</u>	<u>1,932</u>	<u>10,143</u>	<u>(6,657)</u>
Port Clerk/Accountant Wages	70,000	6,795	37,662	(32,338)
Port Office Rental	30,000	2,500	15,000	(15,000)



**Port of South Whidbey**  
**Administrative and Capital Statement of Revenue Collected and**  
**For the Year to Date Period Ending June 30, 2025**

	<b>Budget</b>	<b>Jun 25</b>	<b>Year To Date</b>	<b>Budget Variance</b>
Port Vehicles' Expense	4,000	260	2,953	(1,047)
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	35	604	(896)
Travel Expense - Ng	1,500	969	2,055	555
Total Travel Exp - Commissioners	4,500	1,004	3,043	(1,457)
Travel Expense - Staff	3,500	197	1,666	(1,834)
Website Design & Maintenance	500	55	601	101
Total Administration	683,760	48,677	285,566	(398,194)
Total Expense	683,760	48,677	285,566	(398,194)
Net Ordinary Income	237,240	(33,832)	224,190	(13,050)
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	0	113,221	(36,779)
USDA Grant - Fairgrounds	0	0	0	0
WSDA Grant - Fairgrounds	0	0	0	0
Total Fairgrounds	280,000	0	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	0	140,703	(1,170,047)
Total Other Income	1,310,750	0	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	603	383,887	183,887
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	0	9,886	(30,114)
SWH Capital Improvements	20,000	5,855	5,855	(14,145)
Total Capital Expenditures	1,429,000	6,458	399,890	(1,029,110)
Total Other Expense	1,429,000	6,458	399,890	(1,029,110)
Net Other Income	(118,250)	(6,458)	(259,187)	(140,937)
Net Income	118,990	(40,290)	(34,997)	(153,987)

**Port of South Whidbey**  
**LTGO Bonds**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Capital Revenue</b>				
<b>Bond Interest</b>				
2018A Bond Interest Income	6,000	239	2,171	(3,829)
2018B Bond Interest Income	6,000	239	2,171	(3,829)
<b>Total Bond Interest</b>	<u>12,000</u>	<u>478</u>	<u>4,343</u>	<u>(7,657)</u>
<b>Total Capital Revenue</b>	<u>12,000</u>	<u>478</u>	<u>4,343</u>	<u>(7,657)</u>
<b>Total Other Income</b>	<u>12,000</u>	<u>478</u>	<u>4,343</u>	<u>(7,657)</u>
<b>Other Expense</b>				
<b>Capital Expenditures</b>				
<b>2012 LTGO Bond</b>				
2012 LTGO Bond Fees	350	0	350	0
2012 LTGO Bond Interest	14,250	7,125	7,125	(7,125)
2012 LTGO Bond Principal	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
<b>Total 2012 LTGO Bond</b>	<u>64,600</u>	<u>7,125</u>	<u>7,475</u>	<u>(57,125)</u>
<b>2016 LTGO Bond</b>				
2016 LTGO Bond Interest	550	0	368	(183)
2016 LTGO Bond Principal	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>0</u>
<b>Total 2016 LTGO Bond</b>	<u>15,550</u>	<u>0</u>	<u>15,368</u>	<u>(183)</u>
<b>2018A LTGO Bond</b>				
2018A LTGO Bond Fees	350	0	350	0
2018A LTGO Bond Interest	15,600	7,798	7,798	(7,803)
2018A LTGO Bond Principal	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>
<b>Total 2018A LTGO Bond</b>	<u>20,950</u>	<u>7,798</u>	<u>8,148</u>	<u>(12,803)</u>
<b>2018B LTGO Bond (Taxable)</b>				
2018B LTGO Bond Fees	350	0	350	0
2018B LTGO Bond Interest	18,770	9,386	9,386	(9,384)
2018B LTGO Bond Principal	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>
<b>Total 2018B LTGO Bond (Taxable)</b>	<u>24,120</u>	<u>9,386</u>	<u>9,736</u>	<u>(14,384)</u>
<b>Total Capital Expenditures</b>	<u>125,220</u>	<u>24,309</u>	<u>40,726</u>	<u>(84,494)</u>
<b>Total Other Expense</b>	<u>125,220</u>	<u>24,309</u>	<u>40,726</u>	<u>(84,494)</u>
<b>Net Other Income</b>	<u>(113,220)</u>	<u>(23,831)</u>	<u>(36,384)</u>	<u>76,836</u>
<b>Net Income</b>	<u><u>(113,220)</u></u>	<u><u>(23,831)</u></u>	<u><u>(36,384)</u></u>	<u><u>76,836</u></u>

**Port of South Whidbey**  
**Bush Point**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>Bush Point Operations</b>				
Dock & Ramp - Bush Pt	1,000	0	0	(1,000)
Electricity - Bush Pt	1,500	121	1,174	(326)
Equipment - Bush Pt	2,000	0	1,050	(950)
Internet - Bush Pt	500	0	0	(500)
Maint & Repair - Bush Pt	1,000	50	725	(275)
Materials & Supplies - Bush Pt	1,000	0	166	(834)
Minor Improvements - Bush Pt	3,000	0	0	(3,000)
Refuse Removal - Bush Pt	700	39	226	(474)
Water System - Bush Pt	1,000	0	0	(1,000)
<b>Total Bush Point Operations</b>	<u>11,700</u>	<u>210</u>	<u>3,341</u>	<u>(8,359)</u>
<b>Total Expense</b>	<u>11,700</u>	<u>210</u>	<u>3,341</u>	<u>(8,359)</u>
<b>Net Ordinary Income</b>	<u>(11,700)</u>	<u>(210)</u>	<u>(3,341)</u>	<u>8,359</u>
<b>Net Income</b>	<u><u>(11,700)</u></u>	<u><u>(210)</u></u>	<u><u>(3,341)</u></u>	<u><u>8,359</u></u>

**Port of South Whidbey**  
**Clinton Beach**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>Clinton Beach Operations</b>				
Dock (Maint/Project) - Clinton	1,000	0	0	(1,000)
Electricity - Clinton Beach	900	96	606	(294)
Maint & Repair - Clinton Beach	2,000	15	30	(1,970)
Materials & Supplies - Clinton	1,000	0	518	(482)
Minor Improvements - Clinton	5,000	0	507	(4,493)
Refuse Removal - Clinton Beach	1,600	138	798	(802)
Water System - Clinton Beach	400	0	231	(169)
<b>Total Clinton Beach Operations</b>	<u>11,900</u>	<u>249</u>	<u>2,689</u>	<u>(9,211)</u>
<b>Total Expense</b>	<u>11,900</u>	<u>249</u>	<u>2,689</u>	<u>(9,211)</u>
<b>Net Ordinary Income</b>	<u>(11,900)</u>	<u>(249)</u>	<u>(2,689)</u>	<u>9,211</u>
<b>Net Income</b>	<u><u>(11,900)</u></u>	<u><u>(249)</u></u>	<u><u>(2,689)</u></u>	<u><u>9,211</u></u>

**Port of South Whidbey**  
**Whidbey Island Fairgrounds**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Fairgrounds Revenue</b>				
Camping Fees - Fairgrounds	80,000	452	979	(79,021)
Dump/Water Fees - Campground	8,000	260	857	(7,143)
Fair Association Lease	1,200	448	972	(228)
<b>Fairgrounds Events</b>				
Event Haul In Fees-Fairgrounds	500	322	572	72
Event Rentals - Fairgrounds	59,500	4,793	24,493	(35,008)
<b>Total Fairgrounds Events</b>	<u>60,000</u>	<u>5,115</u>	<u>25,065</u>	<u>(34,936)</u>
Fairgrounds Revenue - Misc	200	0	257	57
<b>Taxes - Fairgrounds</b>				
Camping Sales/Lodging Tax	6,000	50	107	(5,893)
L/H Tax Revenue - Fairgrounds	3,000	420	1,977	(1,023)
<b>Total Taxes - Fairgrounds</b>	<u>9,000</u>	<u>470</u>	<u>2,084</u>	<u>(6,916)</u>
Tenant Leases - Fairgrounds	37,000	3,274	19,451	(17,549)
<b>Total Fairgrounds Revenue</b>	<u>195,400</u>	<u>10,018</u>	<u>49,665</u>	<u>(145,735)</u>
<b>Total Income</b>	<u>195,400</u>	<u>10,018</u>	<u>49,665</u>	<u>(145,735)</u>
<b>Gross Income</b>	<u>195,400</u>	<u>10,018</u>	<u>49,665</u>	<u>(145,735)</u>
<b>Expense</b>				
<b>Fairgrounds Operations</b>				
Electricity - Fairgrounds	21,000	1,594	15,435	(5,565)
Employee Benefits - Fairgrounds	7,200	600	3,600	(3,600)
Equipment (Purch/Rent/Repair)	7,000	3,377	8,532	1,532
Fairgrounds Misc Exp	2,000	42	272	(1,728)
FG Director Wages	62,500	5,683	31,765	(30,735)
FG Mktg & Events Coord Wages	25,200	2,230	12,481	(12,719)
Maint & Repair - Fairgrounds	8,000	600	3,952	(4,048)
Maint Campground Host Wages	10,400	0	0	(10,400)
Maint Laborer Wages - Part Time	20,800	2,545	4,985	(15,815)
Maint Wages - Temp Fair	2,500	0	20	(2,480)
Marketing/Advertising-FG	6,000	0	414	(5,586)
Materials & Supplies - Fair	13,000	5,309	12,457	(543)
Minor Improvements - Fair	5,000	0	0	(5,000)
Payroll Taxes - Fairgrounds	8,000	852	4,078	(3,922)
Propane - Fairgrounds	4,000	0	3,501	(499)

**Port of South Whidbey**  
**Whidbey Island Fairgrounds**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<b>Budget</b>	<b>Jun 25</b>	<b>Year To Date</b>	<b>Budget Variance</b>
<b>Refuse Removal - Fairgrounds</b>	4,000	790	5,553	1,553
<b>Taxes - Fairgrounds</b>				
<b>B &amp; O Tax - Fair</b>	500	0	184	(316)
<b>Leasehold Tax - Fair</b>	3,500	0	2,042	(1,458)
<b>Sales &amp; Lodging Tax</b>	2,000	0	69	(1,931)
<b>Total Taxes - Fairgrounds</b>	6,000	0	2,295	(3,705)
<b>Telephone &amp; DSL - Fairgrounds</b>	9,000	725	4,319	(4,681)
<b>Vehicle Maintenance - Fair</b>	2,000	138	530	(1,470)
<b>Water &amp; Sewer - Fairgrounds</b>	18,000	0	6,037	(11,963)
<b>Total Fairgrounds Operations</b>	241,600	24,485	120,228	(121,372)
<b>Total Expense</b>	241,600	24,485	120,228	(121,372)
<b>Net Ordinary Income</b>	(46,200)	(14,467)	(70,562)	(24,362)
<b>Net Income</b>	<b>(46,200)</b>	<b>(14,467)</b>	<b>(70,562)</b>	<b>(24,362)</b>

**Port of South Whidbey**  
**Humphrey Road Parking Lot**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	26,000	3,035	13,766	(12,234)
Permit Fees - Humphrey Rd	22,000	5,414	15,056	(6,944)
Sales Tax - Humphrey Rd	4,500	744	2,536	(1,964)
<b>Total Humphrey Road Revenue</b>	<u>52,500</u>	<u>9,193</u>	<u>31,359</u>	<u>(21,141)</u>
<b>Total Income</b>	<u>52,500</u>	<u>9,193</u>	<u>31,359</u>	<u>(21,141)</u>
<b>Gross Income</b>	52,500	9,193	31,359	(21,141)
<b>Expense</b>				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240	520	3,120	(3,120)
General Maint - Humphrey Rd	500	0	190	(310)
Improvements - Humphrey Lot	1,000	0	0	(1,000)
Materials & Supplies - Humph Rd	700	0	241	(459)
Payroll Taxes - Humphrey Rd	470	40	239	(231)
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	100	0	76	(24)
WSST - Parking	3,400	237	2,320	(1,080)
<b>Total Taxes - Humphrey Rd</b>	<u>3,500</u>	<u>237</u>	<u>2,396</u>	<u>(1,104)</u>
<b>Total Humphrey Rd Parking Lot Ops</b>	<u>12,410</u>	<u>797</u>	<u>6,185</u>	<u>(6,225)</u>
<b>Total Expense</b>	<u>12,410</u>	<u>797</u>	<u>6,185</u>	<u>(6,225)</u>
<b>Net Ordinary Income</b>	<u>40,090</u>	<u>8,396</u>	<u>25,174</u>	<u>(14,916)</u>
<b>Net Income</b>	<u>40,090</u>	<u>8,396</u>	<u>25,174</u>	<u>(14,916)</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 June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Possession Park Revenue</b>				
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)
<b>Total Possession Park Revenue</b>	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
<b>Total Income</b>	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
<b>Gross Profit</b>	<u>7,810</u>	<u>0</u>	<u>57</u>	<u>(7,753)</u>
<b>Expense</b>				
<b>Possession Beach Park Ops</b>				
Electricity - Possession	3,000	197	2,409	(591)
Equip (Purchase/Rent/Repair)	2,500	651	1,865	(635)
Maint & Repair - Possession	4,000	13,651	14,824	10,824
Maint. Wages - Possession	9,000	800	3,320	(5,680)
Materials & Suppl - Possession	2,500	0	460	(2,040)
Minor Improvements - Poss Pk	6,000	0	2,339	(3,661)
Payroll Taxes - Possession	750	61	262	(488)
Refuse Removal - Possession	2,000	121	701	(1,299)
<b>Taxes - Possession</b>				
B & O Taxes - Poss Pk	5	0	(0)	(5)
WSST - Overnight Parking	45	0	4	(41)
<b>Total Taxes - Possession</b>	<u>50</u>	<u>0</u>	<u>4</u>	<u>(46)</u>
Telephone - Possession	1,200	116	698	(502)
Water System Maint - Poss Pk	1,500	382	905	(595)
<b>Total Possession Beach Park Ops</b>	<u>32,500</u>	<u>15,979</u>	<u>27,786</u>	<u>(4,714)</u>
<b>Total Expense</b>	<u>32,500</u>	<u>15,979</u>	<u>27,786</u>	<u>(4,714)</u>
<b>Net Ordinary Income</b>	<u>(24,690)</u>	<u>(15,979)</u>	<u>(27,729)</u>	<u>(3,039)</u>
<b>Net Income</b>	<u><u>(24,690)</u></u>	<u><u>(15,979)</u></u>	<u><u>(27,729)</u></u>	<u><u>(3,039)</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 June 30, 2025

	<u>Budget</u>	<u>Jun 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Harbor Revenue</b>				
Annual Moorage	16,000	504	12,823	(3,177)
Commercial Moorage	3,000	0	1,260	(1,740)
Dinghy	770	140	980	210
Dock Sales - Ice	1,000	0	0	(1,000)
Donations	200	106	119	(81)
Harbor Revenue - Misc	100	0	25	(75)
L/H Tax Revenue - SWH	7,500	98	3,599	(3,901)
Live-aboard fee	500	0	720	220
Monthly Moorage	40,000	0	12,437	(27,564)
Showers	1,500	157	897	(603)
SWH Uplands Lease	1,400	263	788	(612)
Transient Day Use Moorage	14,300	1,895	4,174	(10,126)
Transient Overnight Moorage	160,000	14,883	42,627	(117,373)
<b>Total Harbor Revenue</b>	<u>246,270</u>	<u>18,045</u>	<u>80,447</u>	<u>(165,823)</u>
<b>Total Income</b>	<u>246,270</u>	<u>18,045</u>	<u>80,447</u>	<u>(165,823)</u>
<b>Gross Income</b>	<u>246,270</u>	<u>18,045</u>	<u>80,447</u>	<u>(165,823)</u>
<b>Expense</b>				
<b>South Whidbey Harbor Ops</b>				
Advertising/Promotion - Harbor	2,500	0	1,689	(811)
Asst Harbormaster Wages	43,700	3,644	19,551	(24,149)
DNR Tidelands Lease	12,000	0	0	(12,000)
Dockhand - Part Time	20,800	1,440	3,760	(17,040)
Electricity - Harbor	12,000	645	10,325	(1,675)
Employee Benefits - Harbor	14,400	1,200	7,200	(7,200)
Equip (Purch/Rent/Repair) SWH	3,000	16	707	(2,293)
Golf Cart & Boat-Maint	800	0	457	(343)
Harbormaster Wages	57,400	4,980	28,785	(28,615)
Ice Purchases	600	0	0	(600)
Maint & Repair - Harbor	5,000	135	2,094	(2,906)
Maint Contracts - Harbor	0	0	1,497	1,497
Materials & Supplies - Harbor	9,000	1,068	4,660	(4,340)
Minor Improvements - Harbor	1,500	0	116	(1,384)
Payroll Taxes - Harbor	10,900	875	4,695	(6,205)
Pump-Out Barge M & R	1,000	0	0	(1,000)
Refuse Removal - Harbor	4,000	269	1,560	(2,440)

**Port of South Whidbey**  
**South Whidbey Harbor**  
**Statement of Revenue Collected and Expenses Paid vs. Budget**  
For the Year to Date Period Ending June 30, 2025

	<b>Budget</b>	<b>Jun 25</b>	<b>Year To Date</b>	<b>Budget Variance</b>
<b>Seasonal Wages - Harbor</b>	20,000	99	1,598	(18,402)
<b>Taxes - Harbor</b>				
<b>B &amp; O Tax - Harbor</b>	3,000	303	623	(2,377)
<b>Leasehold Tax - Harbor</b>	7,000	0	5,464	(1,537)
<b>Total Taxes - Harbor</b>	10,000	303	6,087	(3,913)
<b>Telephone &amp; DSL - Harbor</b>	3,000	265	1,681	(1,319)
<b>Water &amp; Sewer - Harbor</b>	8,000	0	2,636	(5,364)
<b>Total South Whidbey Harbor Ops</b>	239,600	14,940	99,097	(140,503)
<b>Total Expense</b>	239,600	14,940	99,097	(140,503)
<b>Net Ordinary Income</b>	6,670	3,105	(18,649)	(25,319)
<b>Net Income</b>	<b>6,670</b>	<b>3,105</b>	<b>(18,649)</b>	<b>(25,319)</b>

## PORT OF SOUTH WHIDBEY

June 30, 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
<b>Balance as of 12/31/24</b>	<b><u>909,956.69</u></b>

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

Original Estimated Ending Cash per 2025 Budget	<b>803,600.00</b>
--	-------------------

Ending General Fund Cash Balance as of 6/30/25	39,718.04
Ending General Fund Investment Balance as of 6/30/25	510,000.00
Ending Bond Fund Cash Balance as of 6/30/25	478.62
Ending Bond Fund Investment Balance as of 6/30/25	188,617.20
<b>Balance as of 6/30/25</b>	<b><u>738,813.86</u></b>

<b>General Fund Cash &amp; Investment Total as of 6/30/25</b>	<b>549,718.04</b>
<b>Bond Fund Cash &amp; Investment Total as of 6/30/25</b>	<b><u>189,095.82</u></b>
	<b><u>738,813.86</u></b>

# Port of South Whidbey

## Preliminary Profit & Loss

July 2025

	Jul 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Fairgrounds Revenue	
Camping Fees - Fairgrounds	4,100.00
Dump/Water Fees - Campground	385.00
Fair Association Lease	223.90
Fairgrounds Events	
Event Haul In Fees-Fairgrounds	14.00
Event Rentals - Fairgrounds	13,070.00
<b>Total Fairgrounds Events</b>	<b>13,084.00</b>
Fairgrounds Revenue - Misc	25.00
Tenant Leases - Fairgrounds	3,301.00
<b>Total Fairgrounds Revenue</b>	<b>21,118.90</b>
<b>Harbor Revenue</b>	
Annual Moorage	864.00
Commercial Moorage	420.00
Dock Sales - Ice	300.00
Donations	26.75
Showers	111.00
SWH Uplands Lease	262.50
Transient Day Use Moorage	2,649.00
Transient Overnight Moorage	32,529.40
<b>Total Harbor Revenue</b>	<b>37,162.65</b>
<b>Humphrey Road Revenue</b>	
Daily Parking Fees-Humphrey Rd	3,636.93
Permit Fees - Humphrey Rd	2,014.50
<b>Total Humphrey Road Revenue</b>	<b>5,651.43</b>
<b>Possession Park Revenue</b>	
Rental of Residence - Poss Pk	1,950.00
<b>Total Possession Park Revenue</b>	<b>1,950.00</b>
<b>Total Income</b>	<b>65,882.98</b>
<b>Gross Profit</b>	<b>65,882.98</b>
<b>Expense</b>	
<b>Administration</b>	
Admin/Accounting Wages	3,296.67
Commissioners' Salaries	1,080.00
Compensation Reserve	479.52
Consultant Services	3,840.00
Employee Fringe Benefits	2,850.00
Executive Director Salary	9,054.66
FMLA & CARES Payroll Taxes	1,733.26
Labor & Industries Taxes	6,369.05
Legal Notices/Classified Ads	62.50
Maint & Ops Supervisor Wages	5,721.83
Maintenance Tech Wages	4,032.00
Misc Expenses & Taxes	28.36
Office & Facilities Supplies	410.66
Office Telephone & Staff Mobile	670.45
Per Diem - Commissioners	
Per Diem - Easton	1,127.00
Per Diem - Gordon	966.00
Per Diem - Ng	644.00
<b>Total Per Diem - Commissioners</b>	<b>2,737.00</b>

# Port of South Whidbey

## Preliminary Profit & Loss

### July 2025

	Jul 25
Port Clerk/Accountant Wages	6,232.11
Port Office Rental	2,500.00
Port Vehicles' Expense	208.90
Promotional Hosting	66.97
Travel Exp - Commissioners	
Travel Expense - Easton	0.00
Travel Expense - Gordon	35.00
Travel Expense - Ng	0.00
Total Travel Exp - Commissioners	35.00
Travel Expense - Staff	469.03
Website Design & Maintenance	55.00
Total Administration	51,932.97
Bush Point Operations	
Electricity - Bush Pt	100.23
Maint & Repair - Bush Pt	56.73
Materials & Supplies - Bush Pt	139.08
Refuse Removal - Bush Pt	39.03
Total Bush Point Operations	335.07
Clinton Beach Operations	
Electricity - Clinton Beach	75.70
Maint & Repair - Clinton Beach	28.36
Materials & Supplies - Clinton	453.61
Refuse Removal - Clinton Beach	137.67
Water System - Clinton Beach	207.61
Total Clinton Beach Operations	902.95
Fairgrounds Operations	
Electricity - Fairgrounds	1,708.23
Employee Benefits - Fairgrounds	600.00
Equipment (Purch/Rent/Repair)	5,071.91
Fairgrounds Misc Exp	74.55
FG Director Wages	5,630.13
FG Mktg & Events Coord Wages	2,002.88
Maint & Repair - Fairgrounds	4,482.80
Maint Laborer Wages - Part Time	1,930.00
Maint Wages - Temp Fair	0.00
Marketing/Advertising-FG	0.00
Materials & Supplies - Fair	2,421.05
Propane - Fairgrounds	271.80
Refuse Removal - Fairgrounds	877.71
Taxes - Fairgrounds	
B & O Tax - Fair	81.24
Leasehold Tax - Fair	944.77
Sales & Lodging Tax	49.66
Total Taxes - Fairgrounds	1,075.67
Telephone & DSL - Fairgrounds	2,684.45
Vehicle Maintenance - Fair	916.50
Water & Sewer - Fairgrounds	1,580.52
Total Fairgrounds Operations	31,328.20
Humphrey Rd Parking Lot Ops	
Attendant Payroll - Humphrey Rd	520.00
General Maint - Humphrey Rd	25.65

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08/04/25

Cash Basis

# Port of South Whidbey

## Preliminary Profit & Loss

### July 2025

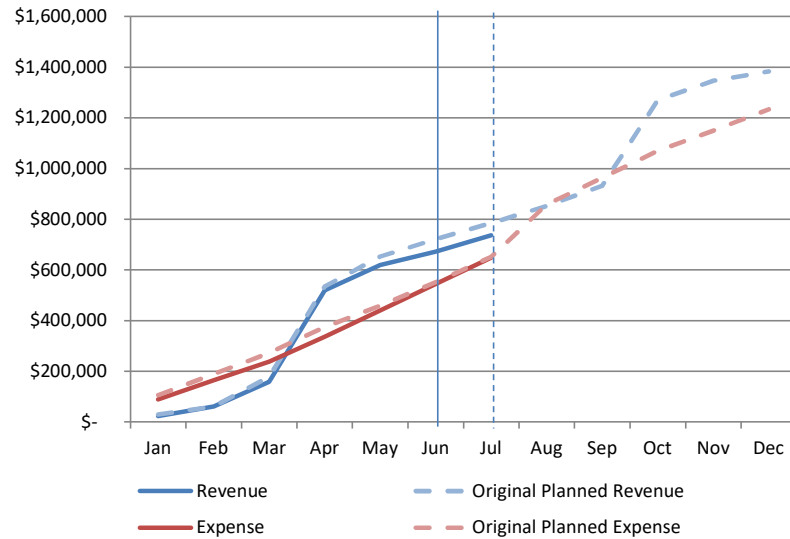
	Jul 25
Taxes - Humphrey Rd	
B & O Taxes - Humphrey Rd	39.80
WSST - Parking	743.54
Total Taxes - Humphrey Rd	783.34
Total Humphrey Rd Parking Lot Ops	1,328.99
Payroll Expenses	6,060.50
Possession Beach Park Ops	
Electricity - Possession	196.98
Equip (Purchase/Rent/Repair)	53.32
Maint & Repair - Possession	132.45
Maint. Wages - Possession	740.00
Materials & Suppl - Possession	151.47
Minor Improvements - Poss Pk	7,490.89
Refuse Removal - Possession	121.43
Telephone - Possession	116.39
Total Possession Beach Park Ops	9,002.93
South Whidbey Harbor Ops	
Asst Harbormaster Wages	3,297.00
DNR Tidelands Lease	11,465.91
Dockhand - Part Time	2,030.00
Electricity - Harbor	698.42
Employee Benefits - Harbor	1,200.00
Equip (Purch/Rent/Repair) SWH	942.86
Harbor Receipts Discrepancy	0.01
Harbormaster Wages	5,419.02
Maint & Repair - Harbor	773.61
Materials & Supplies - Harbor	45.00
Refuse Removal - Harbor	542.68
Seasonal Wages - Harbor	2,205.00
Taxes - Harbor	
B & O Tax - Harbor	328.19
Leasehold Tax - Harbor	986.43
Total Taxes - Harbor	1,314.62
Telephone & DSL - Harbor	276.30
Water & Sewer - Harbor	1,191.50
Total South Whidbey Harbor Ops	31,401.93
Total Expense	132,293.54
Net Ordinary Income	-66,410.56
Other Income/Expense	
Other Income	
Capital Revenue	
STBG Clinton Dock	8,247.95
Total Capital Revenue	8,247.95
Total Other Income	8,247.95

Port of South Whidbey  
Preliminary Profit & Loss  
July 2025

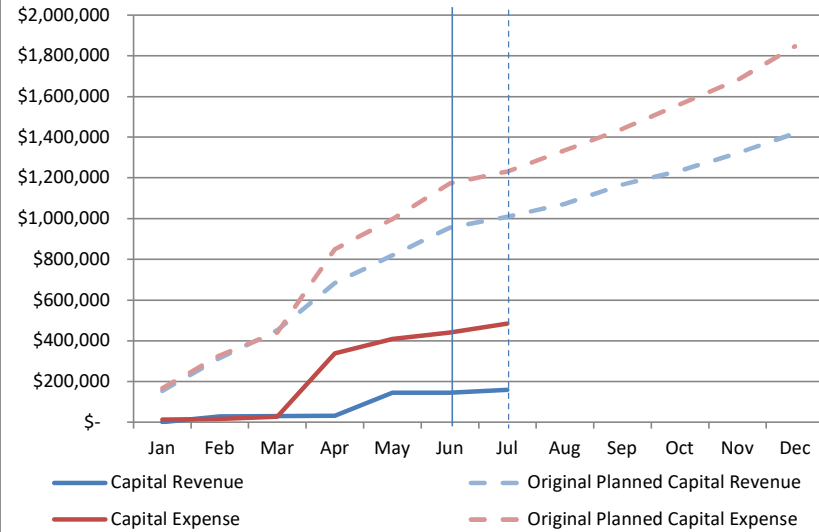
	Jul 25
Other Expense	
Capital Expenditures	
Clinton Dock-Passenger Ferry	9,535.20
Fairgrounds - Cap Improvements	29,122.54
RCO Possession Boarding Floats	3,996.33
Total Capital Expenditures	42,654.07
Total Other Expense	42,654.07
Net Other Income	-34,406.12
Net Income	-100,816.68

## Port of South Whidbey 2025 Projections

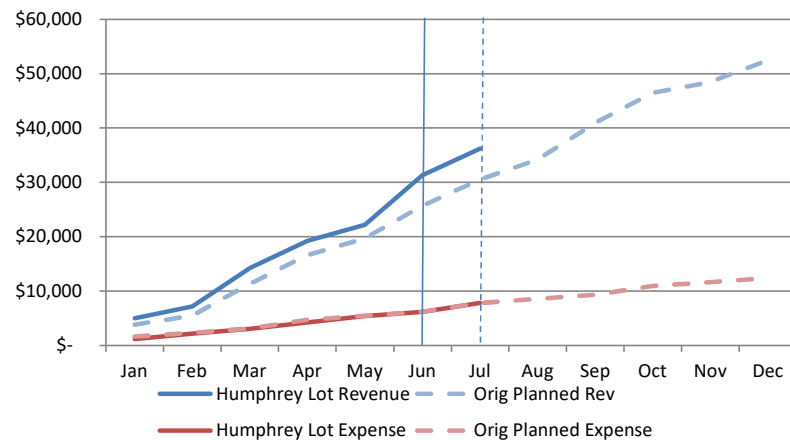
### 2025 Operating Revenue and Expenses



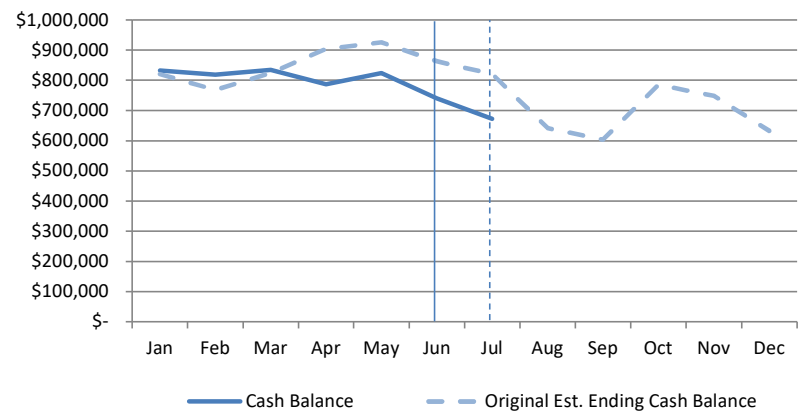
### 2025 Capital Projects



### Humphrey Lot Revenue & Expenses



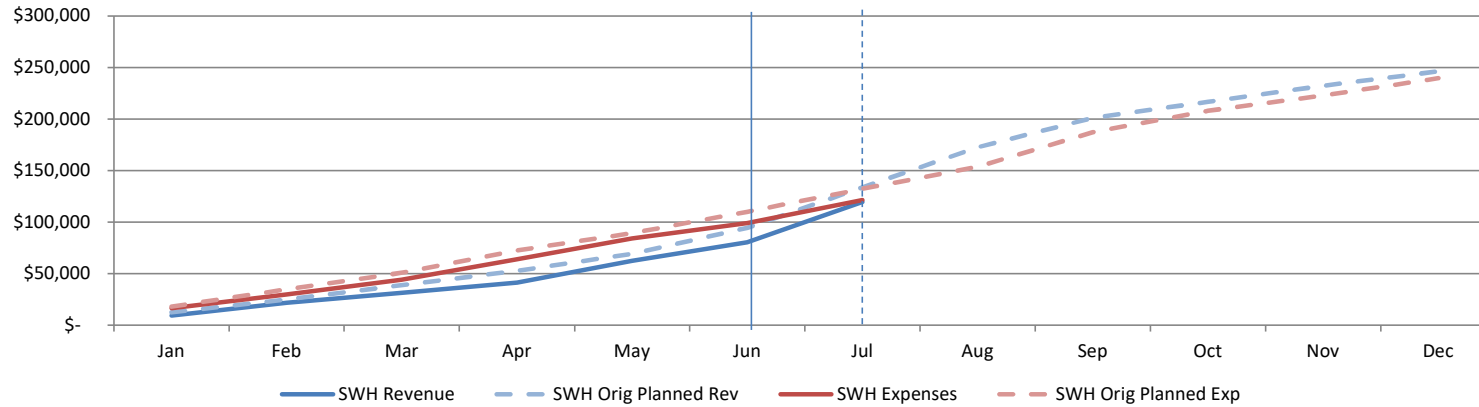
### Est. Ending Cash Balance



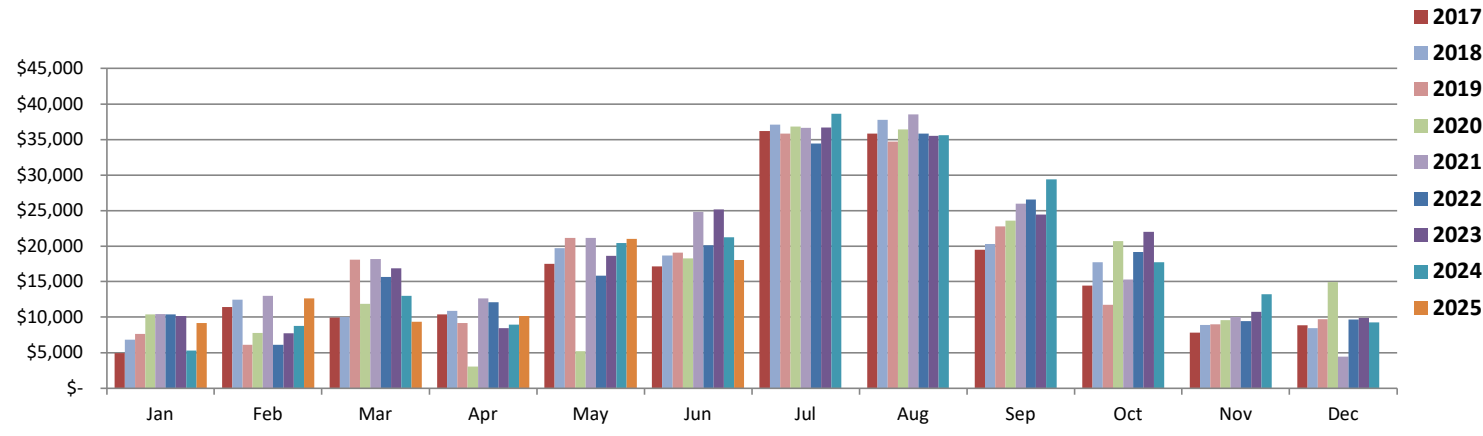


# Port of South Whidbey 2025 Projections

## South Whidbey Harbor Revenue & Expenses 2025



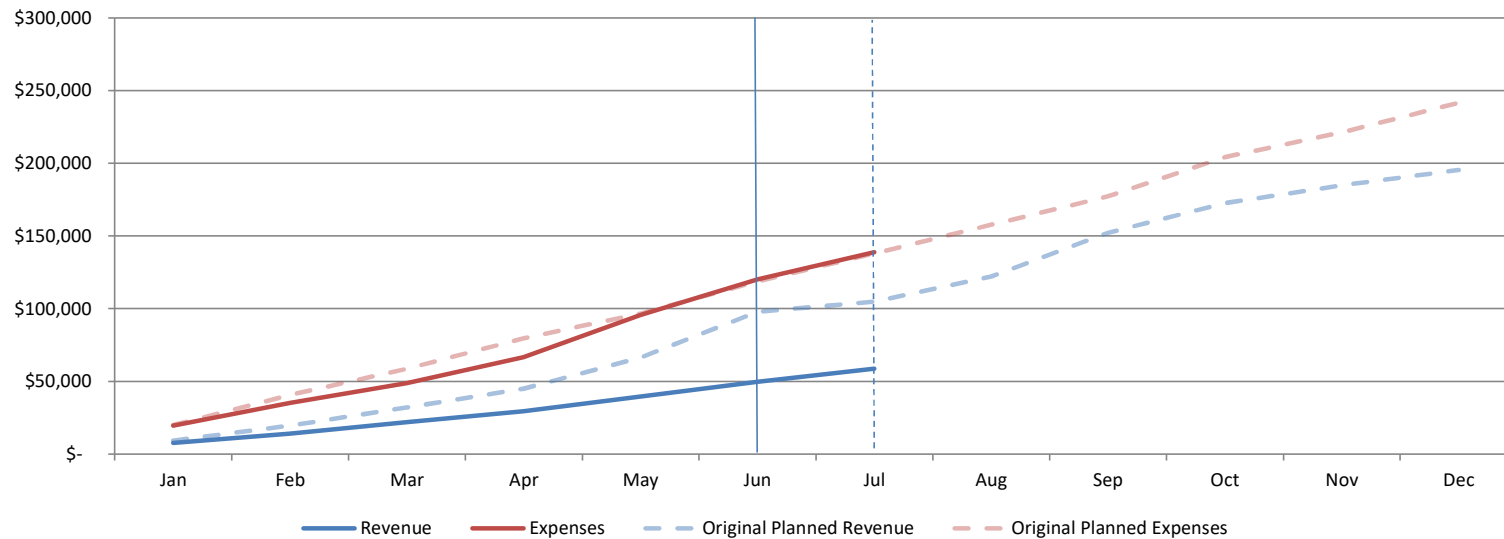
## Monthly SWH Revenue 2017-2025



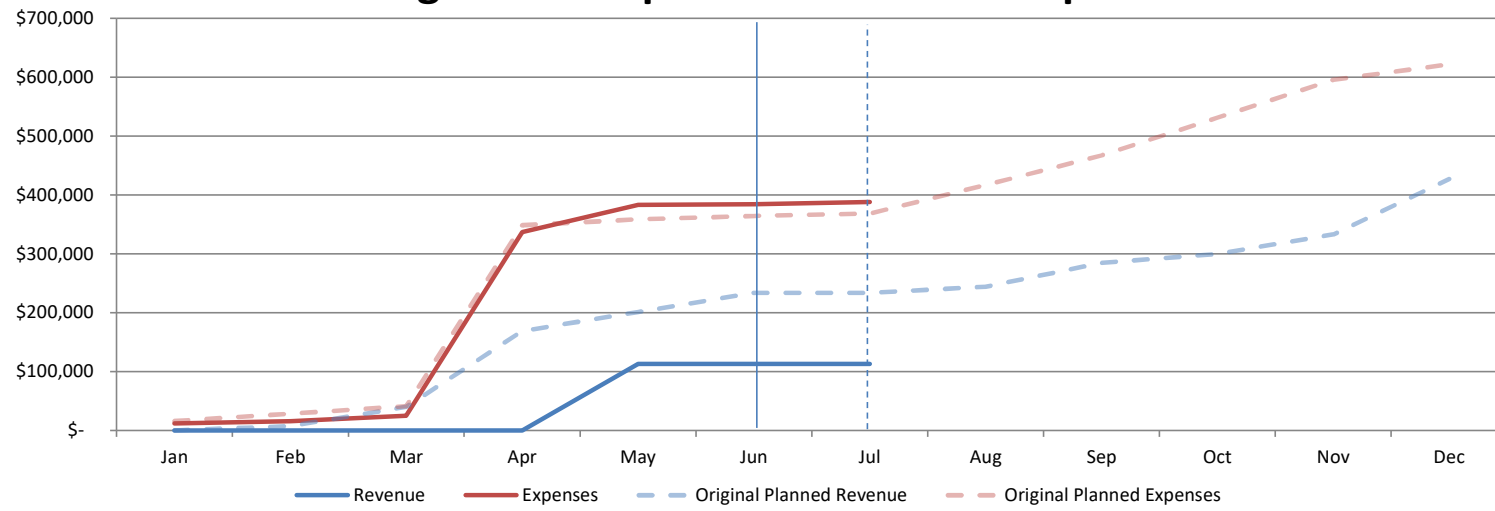
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>2025</b>	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ 18,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,449
<b>2025 budget</b>	\$ 12,341	\$ 12,341	\$ 14,129	\$ 13,891	\$ 16,393	\$ 25,448	\$ 39,031	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 13,971	\$ 246,270
<b>2017</b>	\$ 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
<b>2018</b>	\$ 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
<b>2019</b>	\$ 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
<b>2020</b>	\$ 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
<b>2021</b>	\$ 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
<b>2022</b>	\$ 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
<b>2023</b>	\$ 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

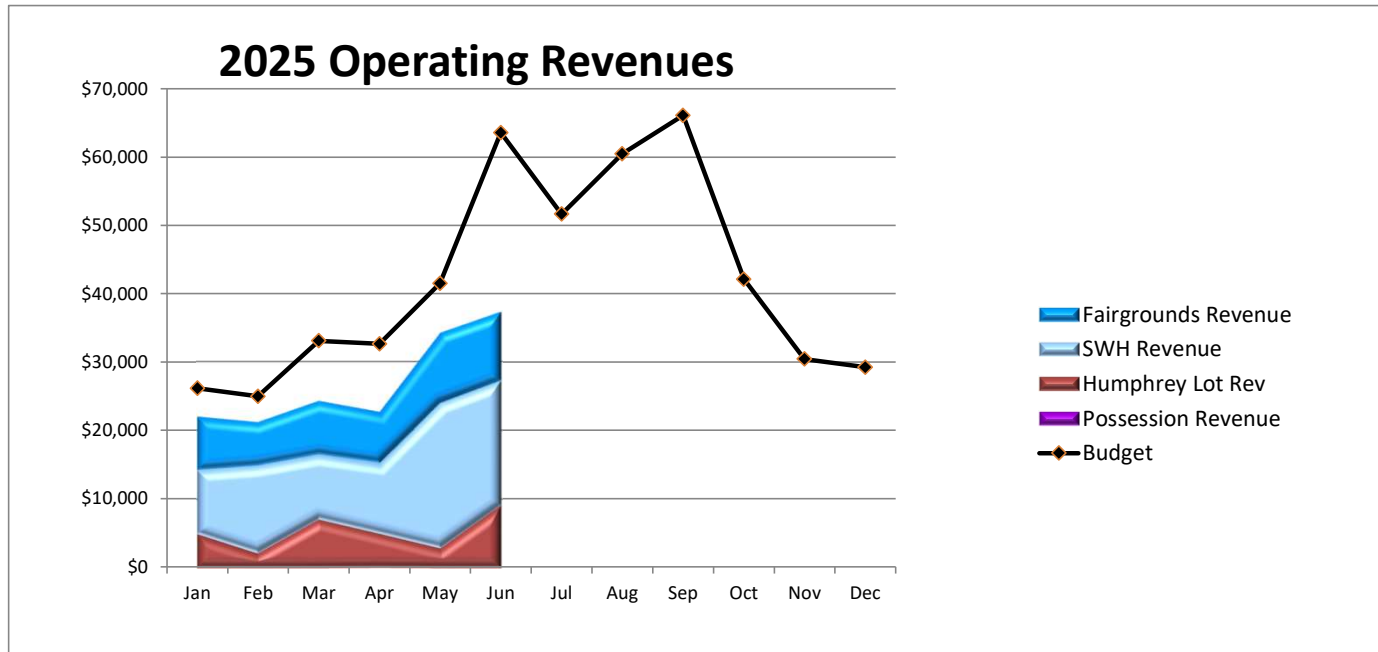
## 2025 Fairgrounds Operating Revenue and Expenses



## 2025 Fairgrounds Capital Revenue and Expenses

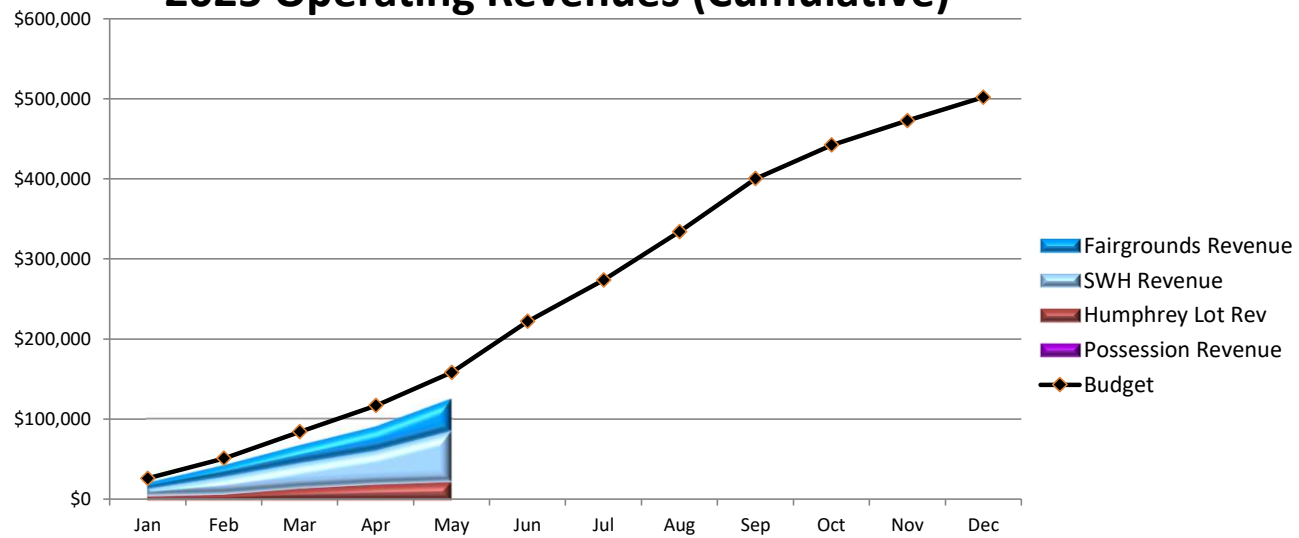


Port of South Whidbey  
2025 Projections

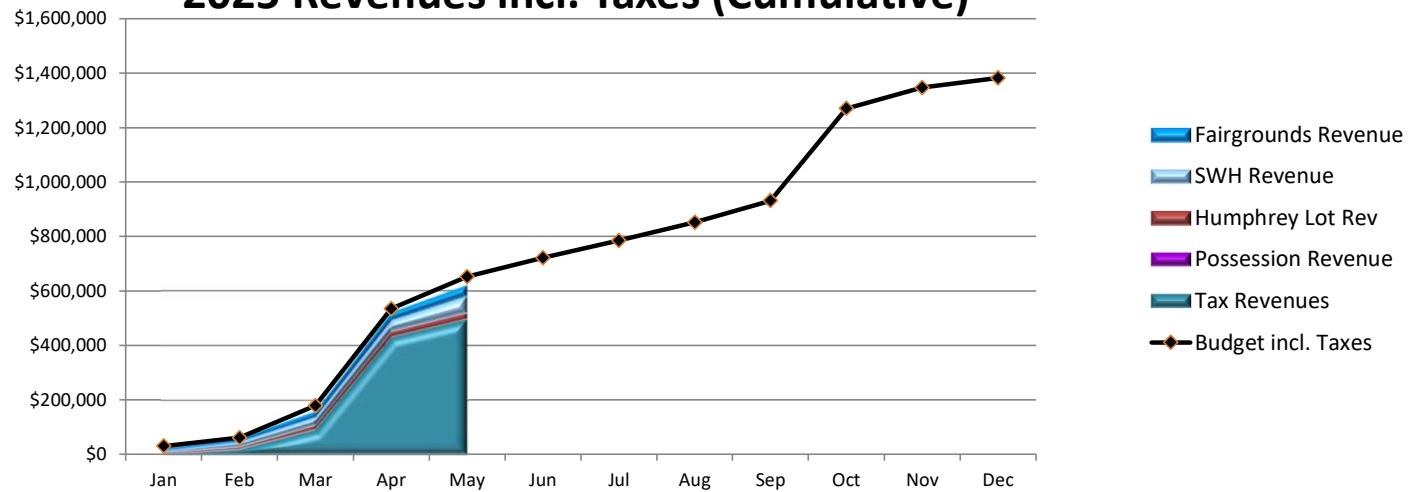


Port of South Whidbey  
2025 Projections

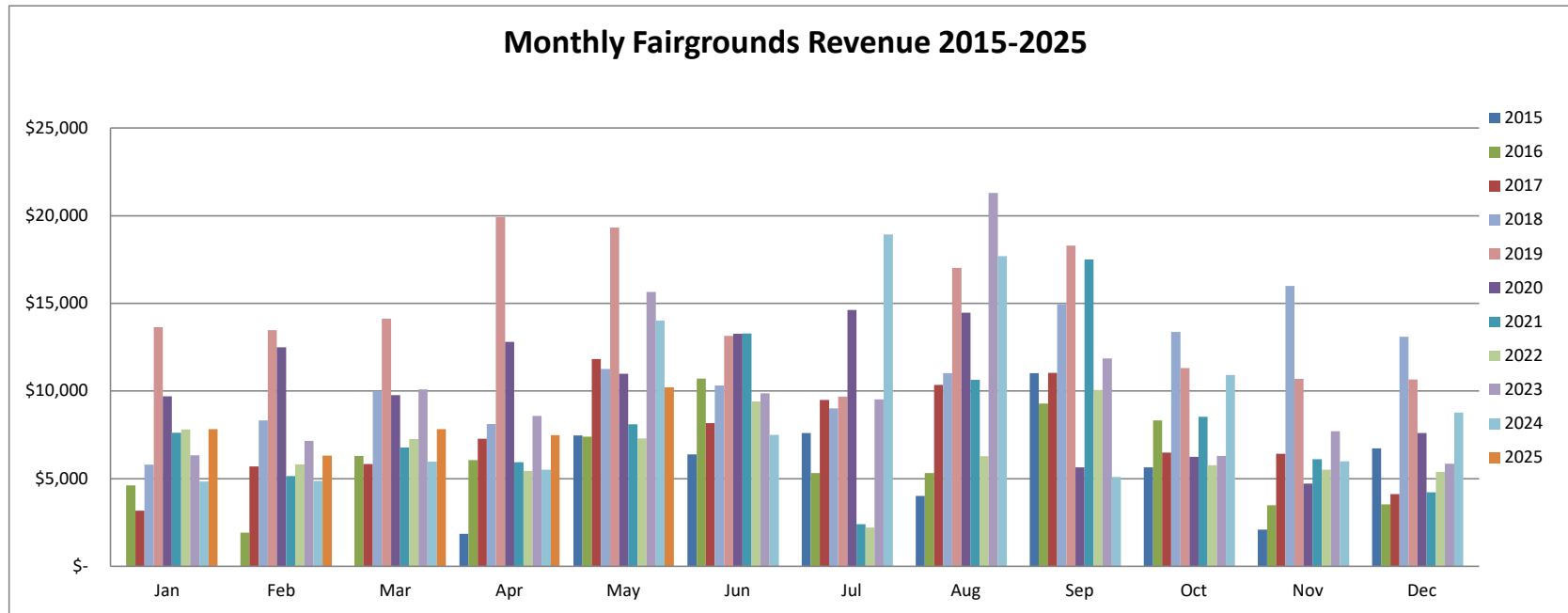
### 2025 Operating Revenues (Cumulative)



### 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
<b>2025</b>	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,648
<b>2025 budget</b>	\$ 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
<b>2015</b>	\$ -	\$ -	\$ -	\$ 1,837	\$ 7,464	\$ 6,380	\$ 7,601	\$ 4,014	\$ 11,009	\$ 5,642	\$ 2,085	\$ 6,713	\$ 52,745
<b>2016</b>	\$ 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
<b>2017</b>	\$ 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
<b>2018</b>	\$ 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
<b>2019</b>	\$ 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
<b>2020</b>	\$ 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
<b>2021</b>	\$ 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
<b>2022</b>	\$ 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
<b>2023</b>	\$ 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
<b>2024</b>	\$ 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		
		ACTUAL						PROJECTED							
		Budget	Expenditures												
Capital Expenditures	Clinton Dock - POF	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
	Fairgrounds Capital Improvements	\$ 200,000	\$ 11,664	\$ 3,744	\$ 9,451	\$ 311,774	\$ 46,651	\$ 603	\$ 3,880	\$ 25,600	\$ 27,880	\$ 41,400	\$ 41,580	\$ 26,060	\$ 550,287
	2012 LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 700
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ 616
	2016 LTGO Bond Principal	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	2018A LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 700
	2018A LTGO Bond Interest	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ 15,598
	2018A LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	2018B LTGO Bond Fees	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ 700
	2018B LTGO Bond Interest	\$ 18,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,385	\$ 18,771
2018B LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
Total Capital Expenditures		\$ 1,554,220	\$ 12,977	\$ 3,744	\$ 9,451	\$ 311,774	\$ 71,905	\$ 30,767	\$ 43,963	\$ 53,433	\$ 55,713	\$ 70,283	\$ 69,413	\$ 115,701	\$ 849,124
Operating Expenditures	Sub-total Administration	\$ 683,760	\$ 49,489	\$ 43,917	\$ 43,201	\$ 53,079	\$ 47,205	\$ 48,677	\$ 54,968	\$ 159,102	\$ 44,902	\$ 59,602	\$ 51,324	\$ 50,834	\$ 706,300
	Sub-total Bush Point	\$ 11,700	\$ 314	\$ 739	\$ 37	\$ 532	\$ 1,510	\$ 210	\$ 715	\$ 1,715	\$ 660	\$ 1,380	\$ 1,175	\$ 1,300	\$ 10,287
	Sub-total Clinton	\$ 11,900	\$ 311	\$ 228	\$ 184	\$ 886	\$ 833	\$ 249	\$ 693	\$ 621	\$ 3,124	\$ 432	\$ 523	\$ 504	\$ 8,588
	Sub-total Fairgrounds	\$ 241,600	\$ 19,517	\$ 15,618	\$ 13,671	\$ 18,017	\$ 28,922	\$ 24,485	\$ 18,761	\$ 19,433	\$ 19,253	\$ 26,016	\$ 16,233	\$ 19,363	\$ 239,289
	Sub-total Humphrey Lot	\$ 12,410	\$ 1,147	\$ 1,007	\$ 912	\$ 1,152	\$ 1,173	\$ 797	\$ 1,617	\$ 742	\$ 742	\$ 1,617	\$ 742	\$ 742	\$ 12,390
	Sub-total Possession Point	\$ 32,500	\$ 1,432	\$ 1,773	\$ 844	\$ 4,281	\$ 3,474	\$ 15,979	\$ 4,668	\$ 3,173	\$ 3,131	\$ 2,998	\$ 1,588	\$ 1,432	\$ 44,773
	Sub-total South Whidbey Harbor	\$ 239,600	\$ 16,251	\$ 13,568	\$ 14,015	\$ 20,047	\$ 20,273	\$ 14,939	\$ 22,328	\$ 21,286	\$ 33,534	\$ 20,771	\$ 14,923	\$ 16,789	\$ 228,724
	Total Operating Expenditures	\$ 1,233,470	\$ 88,461	\$ 76,850	\$ 72,864	\$ 97,994	\$ 103,390	\$ 105,336	\$ 103,750	\$ 206,072	\$ 105,346	\$ 112,816	\$ 86,508	\$ 90,964	\$ 1,250,351
Capital Revenue		Budget													
	Grant funding (RCO) - clean vessel program	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 372
	Grant funding (RCEDF) - Fairgrounds	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 113,221	\$ -	\$ -	\$ 10,500	\$ 40,500	\$ 15,000	\$ 33,000	\$ 43,500	\$ 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	\$ 239	\$ 480	\$ 480	\$ 480	\$ 480	\$ 360	\$ 360	\$ 4,810
	2018B Bond Interest Income	\$ 6,000	\$ 451	\$ 430	\$ 460	\$ 345	\$ 245	\$ 239	\$ 480	\$ 480	\$ 480	\$ 480	\$ 360	\$ 360	\$ 4,810
Total Capital Revenue		\$ 1,322,750	\$ 902	\$ 28,342	\$ 920	\$ 690	\$ 113,711	\$ 478	\$ 13,422	\$ 23,922	\$ 76,672	\$ 42,522	\$ 60,282	\$ 70,782	\$ 432,645
Operating Revenue	Sub-total - Tax and Interest Revenue	\$ 921,000	\$ 1,089	\$ 17,654	\$ 72,371	\$ 338,504	\$ 65,294	\$ 14,845	\$ 11,427	\$ 6,468	\$ 13,354	\$ 296,713	\$ 46,066	\$ 7,040	\$ 890,825
	Sub-total - Fairgrounds Revenue	\$ 195,400	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ 10,019	\$ 9,077	\$ 17,167	\$ 30,187	\$ 20,337	\$ 12,217	\$ 10,567	\$ 149,219
	Sub-total - Humphrey Road Revenue	\$ 52,500	\$ 4,998	\$ 2,183	\$ 7,079	\$ 4,974	\$ 2,932	\$ 9,193	\$ 4,860	\$ 3,655	\$ 6,745	\$ 5,510	\$ 2,005	\$ 4,035	\$ 58,169
	Sub-total - Possession Point Revenue	\$ 7,810	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ 1,472	\$ 1,468	\$ 1,452	\$ 1,404	\$ 1,402	\$ 1,401	\$ 8,656
	Sub-total - South Whidbey Harbor Revenue	\$ 246,270	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ 18,046	\$ 39,031	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 13,971	\$ 232,176
	Total Operating Revenue	\$ 1,422,980	\$ 23,086	\$ 38,821	\$ 96,644	\$ 361,166	\$ 99,469	\$ 52,103	\$ 65,867	\$ 67,735	\$ 80,255	\$ 339,609	\$ 77,276	\$ 37,014	\$ 1,339,045
		2025 Beginning													
Bond Fund Balance		\$ 390,487	\$ 391,389	\$ 392,249	\$ 393,169	\$ 393,859	\$ 394,349	\$ 394,827	\$ 395,787	\$ 396,747	\$ 372,707	\$ 373,667	\$ 348,387	\$ 364,107	
General Fund Balance		\$ 519,469	\$ 441,118	\$ 426,827	\$ 441,156	\$ 392,554	\$ 429,949	\$ 345,949	\$ 276,565	\$ 107,757	\$ 127,665	\$ 325,737	\$ 332,654	\$ 218,065	
Total Cash Balance		\$ 909,957	\$ 832,507	\$ 819,076	\$ 834,325	\$ 786,413	\$ 824,298	\$ 740,776	\$ 672,352	\$ 504,504	\$ 500,372	\$ 699,404	\$ 681,041	\$ 582,172	
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	\$ 179,641	\$ 1,547,470
Total Operating Expenditures		\$ 1,269,635	\$ 89,825	\$ 78,035	\$ 73,988	\$ 99,505	\$ 104,985	\$ 106,961	\$ 105,350	\$ 209,250	\$ 106,971	\$ 114,556	\$ 87,842	\$ 92,367	\$ 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	\$ 24,859	\$ 41,802	\$ 104,066	\$ 388,903	\$ 107,108	\$ 56,104	\$ 70,925	\$ 72,937	\$ 86,418	\$ 365,690	\$ 83,211	\$ 39,857	\$ 1,441,880
		2026 Beginning													
	Bond Fund Balance	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 364,107	\$ 339,107	
	General Fund Balance	\$ 218,065	\$ 152,244	\$ 115,157	\$ 144,381	\$ 432,924	\$ 434,194	\$ 342,871	\$ 307,592	\$ 100,112	\$ 63,080	\$ 296,685	\$ 275,575	\$ 217,340	
	Total Cash Balance	\$ 582,172	\$ 516,351	\$ 479,264	\$ 508,488	\$ 797,031	\$ 798,301	\$ 706,978	\$ 671,699	\$ 464,219	\$ 427,187	\$ 660,792	\$ 639,682	\$ 556,447	
	Planned Bond Fund Invoices													\$ (25,000)	

Line #		2023 Budget		Y-E Actuals	
OPERATING RECEIPTS					
1	Interest Income	\$	7,000	\$	9,304
2	Misc Income	\$	1,000	\$	609
3	Property Tax Income	\$	875,000	\$	844,475
4	Timber, L/H, Comp Tax Income	\$	1,000	\$	661
5	Sub-total - Tax and Interest Revenue	\$	884,000	\$	855,049
6	Fairgrounds Camping Fees	\$	45,000	\$	17,197
7	Fairgrounds Dump/Water Fees	\$	3,000	\$	3,475
8	Fairgrounds Event Rentals	\$	26,000	\$	55,711
9	Campgrounds Sales/Lodging Tax	\$	3,600	\$	1,857
10	Fairgrounds L/H Tax + Sales Tax	\$	3,000	\$	3,693
11	Fairgrounds Tenant Leases	\$	30,000	\$	36,783
12	Sub-total - Fairgrounds Revenue	\$	110,600	\$	118,716
13	Daily Parking Fees - Humphrey Rd	\$	27,000	\$	23,295
14	Permit Fees - Humphrey Rd	\$	20,000	\$	17,176
15	Sales Tax - Humphrey Rd	\$	4,100	\$	3,547
16	Sub-total - Humphrey Road Revenue	\$	51,100	\$	44,018
17	Donations - Poss Park	\$	1,000	\$	1,189
18	Electricity Reimb - Poss Park	\$	1,200	\$	770
19	Parking Fees - Poss Park	\$	250	\$	129
20	Rental of residence - Poss Park	\$	14,400	\$	7,400
21	Sales Tax - Poss Park Parking	\$	20	\$	11
22	Sub-total - Possession Park Revenue	\$	16,870	\$	9,499
23	Annual Moorage	\$	12,000	\$	14,261
24	Commercial Moorage	\$	2,400	\$	2,100
25	Dinghy	\$	900	\$	770
26	Dock Sales - Ice	\$	1,000	\$	696
27	L/H Tax Revenue	\$	7,500	\$	7,209
28	Live Aboard Fee	\$	-	\$	540
29	Monthly Moorage	\$	30,000	\$	37,824
30	Sales Tax	\$	-	\$	-
31	Showers	\$	2,000	\$	885
32	Transient Day Use	\$	13,000	\$	11,703
33	Transient Overnight	\$	140,000	\$	148,850
34	Special Events & Donations	\$	240	\$	76
	MISC	\$	-	\$	1,466
35	Sub-total - South Whidbey Harbor Revenue	\$	209,040	\$	208,553
36	Total Recurring/Operating Revenue	\$	1,271,610	\$	1,235,835

OPERATING DISBURSEMENTS					
Administration:					
37	Admin/Accounting Wages	\$	35,500	\$	36,857
38	Administrative Payroll Taxes	\$	19,000	\$	21,901
39	Audit	\$	-	\$	7,046
40	Bank Fees (Returned Checks)	\$	200	\$	-
41	Commissioners Salaries	\$	10,260	\$	10,260
42	Compensation Reserve	\$	15,000	\$	-
43	Comprehensive Scheme	\$	50,000	\$	52,803
44	Consultant Services	\$	25,000	\$	31,088
45	County Service Fees	\$	200	\$	-
46	Dues & Memberships	\$	4,000	\$	3,125

Line #		2024 Budget		Budgeted %	
				Change Y-over-Y	Y-E Actuals
OPERATING RECEIPTS					
1	Interest Income	\$	9,000	29%	\$ 7,090
2	Misc Income	\$	1,000	0%	\$ 533
3	Property Tax Income	\$	895,000	2.2857%	\$ 860,967
4	Timber, L/H, Comp Tax Income	\$	3,000	200%	\$ 858
5	Sub-total - Tax and Interest Revenue	\$	908,000	3%	\$ 869,448
6	Fairgrounds Camping Fees	\$	30,000	-33%	\$ 4,625
7	Fairgrounds Dump/Water Fees	\$	4,000	33%	\$ 2,589
8	Fairgrounds Event Rentals	\$	45,000	73%	\$ 67,177
9	Campgrounds Sales/Lodging Tax	\$	3,000	-17%	\$ 500
10	Fairgrounds L/H Tax + Sales Tax	\$	3,000	0%	\$ 2,879
11	Fairgrounds Tenant Leases	\$	35,000	17%	\$ 30,732
12	Utilities Reimb - Fair Assocc	\$	1,200		\$ 1,200
13	Sub-total - Fairgrounds Revenue	\$	121,200	10%	\$ 109,702
14	Daily Parking Fees - Humphrey Rd	\$	23,000	-15%	\$ 27,642
15	Permit Fees - Humphrey Rd	\$	19,000	-5%	\$ 21,188
16	Sales Tax - Humphrey Rd	\$	4,000	-2%	\$ 4,387
17	Sub-total - Humphrey Road Revenue	\$	46,000	-10%	\$ 53,217
18	Donations - Poss Park	\$	1,000	0%	\$ 776
19	Electricity Reimb - Poss Park	\$	1,200	0%	\$ -
20	Parking Fees - Poss Park	\$	250	0%	\$ 37
21	Rental of residence - Poss Park	\$	14,400	0%	\$ (2,600)
22	Sales Tax - Poss Park Parking	\$	20	0%	\$ 3
23	Sub-total - Possession Park Revenue	\$	16,870	0%	\$ (1,784)
24	Annual Moorage	\$	19,800	65%	\$ 14,404
25	Commercial Moorage	\$	2,640	10%	\$ 2,100
26	Dinghy	\$	900	0%	\$ 770
27	Dock Sales - Ice	\$	1,000	0%	\$ 717
28	L/H Tax Revenue	\$	7,700	3%	\$ 7,001
29	Live Aboard Fee	\$	-		\$ 1,080
30	Monthly Moorage	\$	35,200	17%	\$ 35,084
31	Showers	\$	1,000	-50%	\$ 1,861
32	Transient Day Use	\$	14,300	10%	\$ 10,487
33	Transient Overnight	\$	154,000	10%	\$ 146,082
34	Special Events & Donations	\$	100	-58%	\$ 236
	MISC	\$	-		\$ 1,741
35	Sub-total - South Whidbey Harbor Revenue	\$	236,640	13%	\$ 221,563
36	Total Recurring/Operating Revenue	\$	1,328,710	4%	\$ 1,252,146

OPERATING DISBURSEMENTS							
Administration:							
37	Admin/Accounting Wages	\$	37,500	6%	\$	37,998	
38	Administrative Payroll Taxes	\$	21,000	11%	\$	22,819	
39	Audit	\$	10,000		\$	2,050	
40	Bank Fees (Returned Checks)	\$	200	0%	\$	40	
41	Commissioners Salaries	\$	10,260	0%	\$	12,960	
42	Compensation Reserve	\$	22,000	47%	\$	-	
43	Comprehensive Scheme	\$	-	-100%	\$	2,201	
44	Consultant Services	\$	15,000	-40%	\$	6,314	
45	County Service Fees	\$	100	-50%	\$	-	
46	Dues & Memberships	\$	3,000	-25%	\$	2,680	

Line #		2025 Budget		Budgeted %	
				Change Y-over-Y	YTD Actuals
OPERATING RECEIPTS					
1	Interest Income	\$	9,000	0%	\$ 5,797
2	Misc Income	\$	1,000	0%	\$ 182
3	Property Tax Income	\$	910,000	2%	\$ 503,332
4	Timber, L/H, Comp Tax Income	\$	1,000	-67%	\$ 445
5	Sub-total - Tax and Interest Revenue	\$	921,000	1%	\$ 509,756
6	Fairgrounds Camping Fees	\$	80,000	167%	\$ 979
7	Fairgrounds Dump Fees	\$	8,000	100%	\$ 857
8	Fairgrounds Event Rentals	\$	60,000	33%	\$ 25,065
9	Fairgrounds Revenue - Misc	\$	200		\$ 257
10	Campgrounds Sales/Lodging Tax	\$	6,000	100%	\$ 107
11	Fairgrounds L/H Tax	\$	3,000	0%	\$ 1,977
12	Fairgrounds Tenant Leases	\$	37,000	6%	\$ 19,451
13	Fair Assoc Lease	\$	1,200	0%	\$ 972
14	Sub-total - Fairgrounds Revenue	\$	195,400	61%	\$ 49,665
15	Daily Parking Fees - Humphrey Rd	\$	26,000	13%	\$ 13,766
16	Permit Fees - Humphrey Rd	\$	22,000	16%	\$ 15,056
17	Sales Tax - Humphrey Rd	\$	4,500	13%	\$ 2,536
18	Sub-total - Humphrey Road Revenue	\$	52,500	14%	\$ 31,358
19	Donations - Poss Park	\$	200	-80%	\$ 47
20	Electricity Reimb - Poss Park	\$	500	-58%	\$ -
21	Parking Fees - Poss Park	\$	100	-60%	\$ 9
22	Rental of residence - Poss Park	\$	7,000	-51%	\$ -
23	Sales Tax - Poss Park Parking	\$	10	-50%	\$ 1
24	Sub-total - Possession Park Revenue	\$	7,810	-54%	\$ 57
25	Annual Moorage	\$	16,000	-19%	\$ 12,823
26	Commercial Moorage	\$	3,000	14%	\$ 1,260
27	Dinghy	\$	770	-14%	\$ 960
28	Dock Sales - Ice	\$	1,000	0%	\$ -
29	Donations	\$	200		\$ 119
30	Harbor Revenue - Misc.	\$	100		\$ 25
31	L/H Tax Revenue	\$	7,500	-3%	\$ 3,599
32	Live Aboard Fee	\$	500		\$ 720
33	Monthly Moorage	\$	40,000	14%	\$ 12,437
34	Showers	\$	1,500	50%	\$ 897
35	SWH Uplands Lease	\$	1,400		\$ 788
36	Transient Day Use	\$	14,300	0%	\$ 4,174
37	Transient Overnight	\$	160,000	4%	\$ 42,627
See Line 29					
38	Sub-total - South Whidbey Harbor Revenue	\$	246,270	4%	\$ 80,429
39	Total Recurring/Operating Revenue	\$	1,422,980	7%	\$ 671,265

OPERATING DISBURSEMENTS							
Administration:							
40	Admin/Accounting Wages	\$	39,800	6%	\$	19,477	
41	Administrative Payroll Taxes	\$	22,000	5%	\$	15,760	
42	Commissioners Salaries	\$	12,960	26%	\$	6,480	
43	Compensation Reserve	\$	22,000	0%	\$	-	
44	Consultant Services	\$	20,000	33%	\$	5,780	
45	County Service Fees	\$	100	0%	\$	-	
46	Dues & Memberships	\$	3,000	0%	\$	2,742	



47	Economic Analysis Study		\$ 20,000		\$ 29,175
48	Election Costs		\$ 5,500		\$ -
49	Employee Fringe Benefits		\$ 27,000		\$ 27,000
50	Employee IRA Matching		\$ 12,000		\$ 6,931
51	Executive Director Salary		\$ 82,000		\$ 87,011
52	FMLA Payroll Expense		\$ 1,500		\$ 3,688

53	Insurance (Port-wide)		\$ 105,000		\$ 106,414
54	Labor & Industries Taxes		\$ 22,000		\$ 22,240
55	Legal Fees		\$ 5,000		\$ 9,127
56	Legal Notices/Classified Ads		\$ 2,000		\$ 572
57	Maint & Ops Supervisor Wages		\$ 62,600		\$ 66,610

58	Marketing - General		\$ 4,500		\$ 1,077
59	Meetings & Education, incl WPPA		\$ 6,000		\$ 4,816

60	Misc Expenses & Taxes		\$ 4,000		\$ 2,453
61	Off Equip Lease, Purchase, Repair		\$ 5,000		\$ 3,669
62	Office & Facilities Supplies		\$ 4,500		\$ 4,178
63	Office Telephone & Staff Mobile		\$ 7,000		\$ 7,584
64	Payroll Taxes - Commissioners		\$ 2,000		\$ 1,921
65	Per diem - Commissioners		\$ 15,000		\$ 14,848
66	Permitting - Ongoing		\$ 5,000		\$ 2,615
67	Port Clerk/Accountant Wages		\$ 62,000		\$ 68,633
68	Port Office Rental		\$ 26,400		\$ 26,400
69	Port Vehicles' Expense		\$ 6,500		\$ 4,928

70	Publications & Subscriptions		\$ 200		\$ 80
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71	Travel exp.- Commissioners		\$ 6,000		\$ 6,110
72	Travel Expense - Staff		\$ 4,000		\$ 3,944
73	Web Design & Maintenance		\$ 540		\$ 937
74	Sub-total Administration		\$ 662,400		\$ 676,041

Bush Point Facilities

75	B&O Taxes		\$ -		
76	Dock & Ramp - Bush Pt		\$ 2,000		\$ 5,005
77	Electricity - Bush Pt		\$ 1,800		\$ 1,405
78	Equipment (Purch/Rent/Repair)		\$ 3,000		\$ 2,479
79	L/H Tax on Rental		\$ -		
80	Maintenance & Repair - Bush Pt		\$ 3,000		\$ 949
81	Maint Payroll Taxes - Bush Pt		\$ 50		\$ -
82	Maintenance Wages - Bush Pt		\$ 550		\$ 400
83	Materials & Supplies - Bush Pt		\$ 1,500		\$ 664
84	Minor Improvements - Bush Pt		\$ 3,000		\$ -
85	Refuse Removal - Bush Pt		\$ 600		\$ 687
86	Telephone - Bush Pt		\$ 1,200		\$ 276
87	Water System - Bush Pt		\$ 2,000		\$ 936
88	Sub-total Bush Point		\$ 18,700		\$ 12,801

Clinton Facilities:

89	Dock (Maint/Repairs) - Clinton		\$ 1,000		\$ -
90	Electricity - Clinton Beach		\$ 900		\$ 654
91	Maint & Repair - Clinton Beach		\$ 500		\$ 1,092
92	Maint Wages - Clinton Beach		\$ 500		\$ 46
93	Materials & Supplies - Clinton		\$ 1,500		\$ 807
94	Minor Improvements - Clinton		\$ 1,000		\$ -
95	Payroll Taxes - Clinton Beach		\$ 50		\$ -
96	Refuse Removal - Clinton Beach		\$ 1,000		\$ 1,597
97	Water System - Clinton Beach		\$ 600		\$ 305
98	Sub-total Clinton		\$ 7,050		\$ 4,501

Fairgrounds

47	Economic Analysis Study				
48	Election Costs				
49	Employee Fringe Benefits				
50	Employee IRA Matching				
51	Executive Director Salary				
52	FMLA Payroll Expense				
53	Harbor Master Plan				
54	Insurance (Port-wide)				
55	Labor & Industries Taxes				
56	Legal Fees				
57	Legal Notices/Classified Ads				
58	Maint & Ops Supervisor Wages				

59	Marketing - General				
60	Meetings & Education, incl WPPA				

61	Misc Expenses & Taxes				
62	Off Equip Lease, Purchase, Repair				
63	Office & Facilities Supplies				
64	Office Telephone & Staff Mobile				
65	Payroll Taxes - Commissioners				
66	Per diem - Commissioners				
67	Permitting - Ongoing				
68	Port Clerk/Accountant Wages				
69	Port Office Rental				
70	Port Vehicles' Expense				
71	Promotional Hosting				
72	Publications & Subscriptions				
73	Tourism Devel Grants/Subsidies				
74	Travel exp.- Commissioners				
75	Travel Expense - Staff				
76	Web Design & Maintenance				
77	Sub-total Administration				

Bush Point Facilities

78	Dock & Ramp - Bush Pt				
79	Electricity - Bush Pt				
80	Equipment (Purch/Rent/Repair)				

81	Maintenance & Repair - Bush Pt				
82	Maint Payroll Taxes - Bush Pt				
83	Maintenance Wages - Bush Pt				
84	Materials & Supplies - Bush Pt				
85	Minor Improvements - Bush Pt				
86	Refuse Removal - Bush Pt				
87	Telephone - Bush Pt				
88	Water System - Bush Pt				
89	Sub-total Bush Point				

Clinton Facilities:

90	Dock (Maint/Repairs) - Clinton				
91	Electricity - Clinton Beach				
92	Maint & Repair - Clinton Beach				
93	Maint Wages - Clinton Beach				
94	Materials & Supplies - Clinton				
95	Minor Improvements - Clinton				
96	Payroll Taxes - Clinton Beach				
97	Refuse Removal - Clinton Beach				
98	Water System - Clinton Beach				
99	Sub-total Clinton				

Fairgrounds

	\$ -		-100%	\$ 5,720
	\$ 11,000		100%	\$ 7,542
	\$ 27,000		0%	\$ 27,000
	\$ 8,000		-33%	\$ 8,329
	\$ 88,500		8%	\$ 89,606
	\$ 2,000		33%	\$ 5,125
	\$ -		\$ -	
	\$ 115,500		10%	\$ 113,631
	\$ 22,000		0%	\$ 19,880
	\$ 4,000		-20%	\$ 4,112
	\$ 2,000		0%	\$ 133
	\$ 62,600		0%	\$ 72,491

	\$ 4,500		0%	\$ 687
	\$ 6,000		0%	\$ 3,044

	\$ 3,000		-25%	\$ 1,782
	\$ 4,000		-20%	\$ 6,197
	\$ 3,000		-33%	\$ 3,908
	\$ 7,100		1%	\$ 8,269
	\$ 2,000		0%	\$ 2,090
	\$ 13,500		-10%	\$ 14,354
	\$ -		-100%	\$ -
	\$ 65,000		5%	\$ 70,193
	\$ 26,400		0%	\$ 26,700
	\$ 6,500		0%	\$ 5,362
	\$ 1,000		\$ 124	
	\$ 200		0%	\$ 254
	\$ -		\$ -	
	\$ 4,500		-25%	\$ 3,806
	\$ 4,500		13%	\$ 3,189
	\$ 15,000		2678%	\$ 919
	\$ 627,860		-5%	\$ 591,509

	\$ 2,000		0%	\$ 343
	\$ 1,800		0%	\$ 1,488
	\$ 2,000		-33%	\$ 2,274

	\$ 3,000		0%	\$ 849
	\$ 50		0%	\$ -
	\$ 550		0%	\$ 610
	\$ 1,000		-33%	\$ 992
	\$ 3,000		0%	\$ -
	\$ 500		-17%	\$ 538
	\$ 500		-58%	\$ -
	\$ 1,000		-50%	\$ 936
	\$ 15,400		-18%	\$ 8,030

47	Election Costs		\$ 11,000		0%	\$ -
48	Employee Fringe Benefits		\$ 27,000		0%	\$ 16,800
49	Employee IRA Matching		\$ 7,000		-13%	\$ 4,348
50	Executive Director Salary		\$ 93,000		5%	\$ 46,463
51	FMLA Payroll Expense		\$ 4,000		100%	\$ 2,767

52	Insurance (Port-wide)		\$ 115,000		0%	\$ 135
53	Labor & Industries Taxes		\$ 22,000		0%	\$ 9,762
54	Legal Fees		\$ 4,000		0%	\$ 930
55	Legal Notices/Classified Ads		\$ 500		-75%	\$ 2,558
56	Maint & Ops Supervisor Wages		\$ 65,800		5%	\$ 34,869
57	Maintenance Tech Wages		\$ 50,000		\$ 23,202	
58	Marketing - General		\$ 4,000		-11%	\$ 2,440
59	Meetings & Education, incl WPPA		\$ 5,000		-17%	\$ 3,419
60	Merchant Fees		\$ 7,000		\$ 2,945	
61	Misc Expenses & Taxes		\$ 2,000		-33%	\$ 1,590
62	Off Equip Lease, Purchase, Repair		\$ 4,000		0%	\$ 5,185
63	Office & Facilities Supplies		\$ 3,000		0%	\$ 1,768
64	Office Telecommunications		\$ 7,600		7%	\$ 3,807
65	Payroll Taxes - Commissioners		\$ 2,000		0%	\$ 1,272
66	Per diem - Commissioners		\$ 16,800		24%	\$ 10,143

67	Port Clerk/Accountant Wages		\$ 70,000		8%	\$ 37,662
68	Port Office Rental		\$ 30,000		14%	\$ 15,000
69	Port Vehicles' Expense		\$ 4,000		-38%	\$ 2,953
70	Promotional Hosting		\$ 500		-50%	\$ -
71	Publications & Subscriptions		\$ 200		0%	\$ -
72	Tourism Devel Grants/Subsidies		\$ -			
73	Travel exp.- Commissioners		\$ 4,500		0%	\$ 3,043
74	Travel Expense - Staff		\$ 3,500		-22%	\$ 1,666
75	Web Design & Maintenance		\$ 500		-97%	\$ 601
76	Sub-total Administration		\$ 683,760		9%	\$ 285,567

Bush Point Facilities

77	Dock & Ramp - Bush Pt		\$ 1,000		-50%	\$ -
78	Electricity - Bush Pt		\$ 1,500		-17%	\$ 1,174
79	Equipment (Purch/Rent/Repair)		\$ 2,000		0%	\$ 1,050

80	Maintenance & Repair - Bush Pt		\$ 1,000		-67%	\$ 725
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81	Materials & Supplies - Bush Pt		\$ 1,000		0%	\$ 166
82	Minor Improvements - Bush Pt		\$ 3,000		0%	\$ -
83	Refuse Removal - Bush Pt		\$ 700		40%	\$ 226
84	Internet - Bush Pt		\$ 500		0%	\$ -
85	Water System - Bush Pt		\$ 1,000		0%	\$ -
86	Sub-total Bush Point		\$ 11,700		-24%	\$ 3,341

Clinton Facilities:

87	Dock (Maint/Repairs) - Clinton		\$ 1,000		0%	\$ -
88	Electricity - Clinton Beach		\$ 900		29%	\$ 606
89	Maint & Repair - Clinton Beach		\$ 2,000		300%	\$ 30

90	Materials & Supplies - Clinton		\$ 1,000		-33%	\$ 518
91	Minor Improvements - Clinton		\$ 5,000		400%	\$ 507

92	Refuse Removal - Clinton Beach		\$ 1,600		60%	\$ 798
93	Water System - Clinton Beach		\$ 400		0%	\$ 231
94	Sub-total Clinton		\$ 11,900		79%	\$ 2,690

Fairgrounds

99	Admin Wages - Fairgrounds	\$	240	\$	-
100	Electricity - Fairgrounds	\$	25,000	\$	21,181
101	Employee benefits - Fairgrounds	\$	14,400	\$	7,200
102	Equip (Purchase/Rent/Repair)	\$	2,500	\$	12,995

103	FG Director Salary	\$	55,000	\$	57,716
104	FG Mktg & Events Coord Wages	\$	22,360	\$	19,757
105	Maint & Repair - Fairgrounds	\$	10,000	\$	9,157
106	Maint/Campground Host Wages	\$	41,600	\$	9,204
107	Maint Laborer Wages - Part Time	\$	20,800	\$	-
108	Maintenance Wages - Temp	\$	2,500	\$	4,464
109	Marketing/Advertising - Fairgrounds	\$	6,000	\$	1,836
110	Materials & Supplies - Fairgrounds	\$	13,000	\$	13,955
111	Minor Improvements - Fairgrounds	\$	5,000	\$	9,755
112	Payroll Taxes - Fairgrounds	\$	9,000	\$	7,658
113	Propane - Fairgrounds	\$	3,000	\$	3,927
114	Refuse Removal - Fairgrounds	\$	5,000	\$	4,337
115	Taxes - Fairgrounds	\$	10,000	\$	6,157
116	Telephone & DSL - Fairgrounds	\$	5,000	\$	6,640
117	Travel & Other Misc - Fairgrounds	\$	1,000	\$	2,444
118	Vehcile Maintenance - Fairgrounds	\$	7,500	\$	1,258
119	Water & Sewer - Fairgrounds	\$	15,000	\$	36,731
120	Sub-total Fairgrounds	\$	273,900	\$	236,372

#### Humphrey Parking Lot:

121	Attendant Wages	\$	5,700	\$	5,616
122	General Maintenance	\$	750	\$	132
123	Improvements	\$	5,000	\$	-
124	Materials & Supplies	\$	500	\$	643
125	Payroll Taxes - Humphrey	\$	450	\$	430
126	Taxes	\$	5,000	\$	3,561
127	Sub-total Humphrey Lot	\$	17,400	\$	10,382

#### Possession Pt. Park:

128	Dock & Ramp	\$	25,000	\$	-
129	Electricity	\$	3,500	\$	3,069
130	Equip (Purchase/Rent/Repair)	\$	2,000	\$	2,663
131	Maintenance & Repair	\$	4,000	\$	5,372
132	Maintenance Wages	\$	19,200	\$	18,080
133	Materials & Supplies	\$	2,500	\$	2,628
134	Minor Improvements	\$	6,000	\$	16,516
135	Payroll Taxes	\$	1,500	\$	1,379
136	Refuse Removal	\$	2,000	\$	1,374
137	Taxes	\$	50	\$	15
138	Telephone	\$	1,200	\$	1,203
139	Water System Maintenance	\$	1,800	\$	1,514
140	Sub-total Possession Point	\$	68,750	\$	53,813

#### South Whidbey Harbor

141	203 Wharf St Lot Maint Wages	\$	200	\$	-
142	203 Wharf St Lot Maint/Repair	\$	5,000	\$	2,344
143	Advertising/Promotion	\$	4,500	\$	2,249
144	Asst Harbormaster Wages	\$	41,600	\$	41,625
145	DNR Tidelands Lease	\$	10,000	\$	11,434
146	Dockhand - Part time	\$	20,800	\$	5,640
147	Electricity	\$	14,000	\$	11,214
148	Employee Benefits	\$	14,400	\$	14,400
149	Equip (Purchase/Rent/Repair)	\$	2,000	\$	2,533
150	Golf Cart & Boat - Maint/Ops	\$	500	\$	871
151	Harbormaster Salary	\$	54,000	\$	54,048
152	Ice Purchases	\$	600	\$	480
153	Maint & Repair - SWH	\$	15,000	\$	75,859
154	Maint & Repair - Phil Simon	\$	500	\$	-
155	Maintenance Contracts	\$	7,500	\$	9,576
156	Maintenance Wages	\$	240	\$	-

100	Admin Wages - Fairgrounds				
101	Electricity - Fairgrounds				
102	Employee benefits - Fairgrounds				
103	Equip (Purchase/Rent/Repair)				

104	FG Director Salary				
105	FG Mktg & Events Coord Wages				
106	Maint & Repair - Fairgrounds				
107	Maint/Campground Host Wages				
108	Maint Laborer Wages - Part Time				
109	Maintenance Wages - Temp				
110	Marketing/Advertising - Fairgrounds				
111	Materials & Supplies - Fairgrounds				
112	Minor Improvements - Fairgrounds				
113	Payroll Taxes - Fairgrounds				
114	Propane - Fairgrounds				
115	Refuse Removal - Fairgrounds				
116	Taxes - Fairgrounds				
117	Telephone & DSL - Fairgrounds				
118	Travel & Other Misc - Fairgrounds				
119	Vehicle Maintenance - Fairgrounds				
120	Water & Sewer - Fairgrounds				
121	Sub-total Fairgrounds				

#### Humphrey Parking Lot:

122	Attendant Wages				
123	General Maintenance				
124	Improvements				
125	Materials & Supplies				
126	Payroll Taxes - Humphrey				
127	Taxes				
128	Sub-total Humphrey Lot				

#### Possession Pt. Park:

129	Dock & Ramp				
130	Electricity				
131	Equip (Purchase/Rent/Repair)				
132	Maintenance & Repair				
133	Maintenance Wages				
134	Materials & Supplies				
135	Minor Improvements				
136	Payroll Taxes				
137	Refuse Removal				
138	Taxes				
139	Telephone				
140	Water System Maintenance				
141	Sub-total Possession Point				

#### South Whidbey Harbor

142	203 Wharf St Lot Maint Wages				
143	203 Wharf St Lot Maint/Repair				
144	Advertising/Promotion				
145	Asst Harbormaster Wages				
146	DNR Tidelands Lease				
147	Dockhand - Part time				
148	Electricity				
149	Employee Benefits				
150	Equip (Purchase/Rent/Repair)				
151	Golf Cart & Boat - Maint/Ops				
152	Harbormaster Salary				
153	Ice Purchases				
154	Maint & Repair - SWH				
155	Maint & Repair - Phil Simon				
156	Maintenance Contracts				
157	Maintenance Wages				

	\$	240	0%	\$	-
	\$	21,000	-16%	\$	23,693
	\$	7,200	-50%	\$	7,200
	\$	5,000	100%	\$	8,102

	\$	59,500	8%	\$	29,002
	\$	23,000	3%	\$	24,876
	\$	8,000	-20%	\$	10,242
	\$	20,800	-50%	\$	-
	\$	20,800	0%	\$	12,505
	\$	2,500	0%	\$	99
	\$	6,000	0%	\$	1,836
	\$	13,000	0%	\$	14,576
	\$	5,000	0%	\$	3,477
	\$	8,000	-11%	\$	5,846
	\$	3,000	0%	\$	3,477
	\$	3,000	-40%	\$	7,112
	\$	6,000	-40%	\$	3,552
	\$	5,000	0%	\$	8,998
	\$	2,000	100%	\$	1,780
	\$	3,000	-60%	\$	813
	\$	15,000	0%	\$	44,392
	\$	237,040	-13%	\$	172,583

	\$	5,700	0%	\$	6,240
	\$	750	0%	\$	105
	\$	-	-100%	\$	-
	\$	500	0%	\$	552
	\$	450	0%	\$	477
	\$	3,500	-30%	\$	4,222
	\$	10,900	-37%	\$	11,596

	\$	-	-100%	\$	-
	\$	3,500	0%	\$	3,310
	\$	2,500	25%	\$	2,454
	\$	3,000	-25%	\$	(16,959)
	\$	18,000	-6%	\$	1,040
	\$	2,500	0%	\$	1,064
	\$	6,000	0%	\$	64,602
	\$	1,500	0%	\$	7
	\$	2,000	0%	\$	1,349
	\$	50	0%	\$	-
	\$	1,200	0%	\$	1,366
	\$	1,500	-17%	\$	1,660
	\$	41,750	-39%	\$	59,893

	\$	120	-40%	\$	-
	\$	200	-96%	\$	-
	\$	3,000	-33%	\$	364
	\$	41,600	0%	\$	43,928
	\$	12,000	20%	\$	11,056
	\$	20,800	0%	\$	15,480
	\$	12,000	-14%	\$	11,967
	\$	14,400	0%	\$	14,400
	\$	1,500	-25%	\$	2,913
	\$	500	0%	\$	177
	\$	54,000	0%	\$	56,837
	\$	600	0%	\$	448
	\$	10,000	-33%	\$	3,671
	\$	500	0%	\$	61
	\$	8,500	13%	\$	10,084
	\$	240	0%	\$	-

95	Electricity - Fairgrounds				
96	Employee benefits - Fairgrounds				
97	Equip (Purchase/Rent/Repair)				
98	Fairgrounds Misc				
99	FG Director Salary				
100	FG Mktg & Events Coord Wages				
101	Maint & Repair - Fairgrounds				
102	Maint/Campground Host Wages				
103	Maint Laborer Wages - Part Time				
104	Maintenance Wages - Temp				
105	Marketing/Advertising - Fairgrounds				
106	Materials & Supplies - Fairgrounds				
107	Minor Improvements - Fairgrounds				
108	Payroll Taxes - Fairgrounds				
109	Propane - Fairgrounds				
110	Refuse Removal - Fairgrounds				
111	Taxes - Fairgrounds				
112	Telephone & DSL - Fairgrounds				

113	Vehicle Maintenance - Fairgrounds				
114	Water & Sewer - Fairgrounds				
115	Sub-total Fairgrounds				

#### Humphrey Parking Lot:

116	Attendant Wages				
117	General Maintenance				
118	Improvements				
119	Materials & Supplies				
120	Payroll Taxes - Humphrey				
121	Taxes				
122	Sub-total Humphrey Lot				

#### Possession Pt. Park:

123	Dock & Ramp				
124	Electricity				
125	Equip (Purchase/Rent/Repair)				
126	Maintenance & Repair				
127	Maintenance Wages				
128	Materials & Supplies				
129	Minor Improvements				
130	Payroll Taxes				
131	Refuse Removal				
132	Taxes				
133	Telephone				
134	Water System Maintenance				
135	Sub-total Possession Point				

#### South Whidbey Harbor

136	Advertising/Promotion				
137	Asst Harbormaster Wages				
138	DNR Tidelands Lease				
139	Dockhand - Part time				
140	Electricity				
141	Employee Benefits				
142	Equip (Purchase/Rent/Repair)				
143	Golf Cart & Boat - Maint/Ops				
144	Harbormaster Salary				
145	Ice Purchases				
146	Maint & Repair - SWH				

147	Maintenance Contracts				
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	\$	21,000	0%	\$	15,435
	\$	7,200	0%	\$	3,600
	\$	7,000	40%	\$	8,532
	\$	2,000		\$	272
	\$	62,500	5%	\$	31,765
	\$	25,200	10%	\$	12,481
	\$	8,000	0%	\$	3,952
	\$	10,400	-50%	\$	-
	\$	20,800	0%	\$	4,985
	\$	2,500	0%	\$	20
	\$	6,000	0%	\$	414
	\$	13,000	0%	\$	12,457
	\$	5,000	0%	\$	-
	\$	8,000	0%	\$	4,078
	\$	4,000	33%	\$	3,501
	\$	4,000	33%	\$	5,553
	\$	6,000	0%	\$	2,295
	\$	9,000	80%	\$	4,319

	\$	2,000		-33%	\$	530
	\$	18,000		20%	\$	6,037
	\$	241,600		2%	\$	120,226

157	Materials & Supplies	\$	9,000	\$	8,878
158	Merchant Fees	\$	6,000	\$	8,367
159	Minor Improvements	\$	1,500	\$	-
160	Payroll Taxes	\$	9,000	\$	10,800
161	Pump-Out Barge M&R	\$	1,000	\$	103
162	Refuse Removal	\$	3,500	\$	4,489
163	Seasonal Wages (dockhands)	\$	20,000	\$	22,495
164	Special Events	\$	-	\$	-
165	Taxes	\$	12,000	\$	9,986
166	Telephone & DSL	\$	3,200	\$	2,985
167	Water & Sewer	\$	9,000	\$	5,805
168	Sub-total South Whidbey Harbor	\$	265,040	\$	306,181

169	Total Operating Disbursements	\$	1,313,240	\$	1,300,091
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170	Operating Excess / <Deficit>	\$	(41,630)	\$	(64,256)
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CAPITAL REVENUE

171	Clean Vessel Program Grant	\$	750	\$	-
172	IC Grant 1 - FG Workforce Housing	\$	150,000	\$	-
173	IC Grant 2 - FG Workforce Housing	\$	350,000	\$	-

174	RCEDF Fairgrounds Grant	\$	591,540	\$	78,240
175	WSDA Fairgrounds Grant	\$	250,000	\$	250,000
176	STBG Clinton Dock	\$-	153,000	\$	156,936
177	USDA Fairgrounds Grant	\$	50,000	\$	-
178	2018A Bond Interest Income	\$	3,600	\$	6,469
179	2018B Bond Interest Income	\$	3,600	\$	6,469
180	Total Capital Revenue	\$	1,552,490	\$	498,114

CAPITAL EXPENDITURES

181	Fairgrounds - Capital Improvements	\$	1,552,375	\$	460,741
182	Fairgrounds - Workforce Housing	\$	500,000	\$	29,563
183	Clinton Dock - POF	\$	185,760	\$	144,320
184	2012 LTGO Bond Fees	\$	300	\$	350
185	2012 LTGO Bond Interest	\$	17,400	\$	17,400
186	2012 LTGO Bond Principal	\$	45,000	\$	45,000
187	2016 LTGO Bond Fees	\$	-	\$	-
188	2016 LTGO Bond Interest	\$	1,285	\$	1,286
189	2016 LTGO Bond Principal	\$	15,000	\$	15,000
190	2018A LTGO Bond Fees	\$	300	\$	350
191	2018A LTGO Bond Interest	\$	15,895	\$	18,595
192	2018A LTGO Bond Principal	\$	5,000	\$	5,000
193	2018B LTGO Bond Fees	\$	300	\$	350
194	2018B LTGO Bond Interest	\$	19,315	\$	19,313
195	2018B LTGO Bond Principal	\$	5,000	\$	5,000
196	Total Capital Expenditures:	\$	2,362,930	\$	762,268

197	Capital Excess / <Deficit>	\$	(810,440)	\$	(264,154)
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198	TOTAL BUDGET EXCESS / <DEFICIT>	\$	(852,070)	\$	762,268
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158	Materials & Supplies				
159	Merchant Fees				
160	Minor Improvements				
161	Payroll Taxes				
162	Pump-Out Barge M&R				
163	Refuse Removal				
164	Seasonal Wages (dockhands)				
165	Special Events				
166	Taxes				
167	Telephone & DSL				
168	Water & Sewer				
169	Sub-total South Whidbey Harbor				

170	Total Operating Disbursements				
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171	Operating Excess / <Deficit>				
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CAPITAL REVENUE

172	Clean Vessel Program Grant				
173	IC Grant 1 - FG Workforce Housing				
174	IC Grant 2 - FG Workforce Housing				
175	RCO Clinton Local Parks Grant				
176	RCEDF Fairgrounds Grant				
177	WSDA Fairgrounds Grant				
178	STBG Clinton Dock				
179	USDA Fairgrounds Grant				
180	2018A Bond Interest Income				
181	2018B Bond Interest Income				
182	Total Capital Revenue				

CAPITAL EXPENDITURES

183	Clean Vessel Grant Program				
184	Port Tractor - FG/SWH				
185	RCO Clinton Local Parks Grant				
186	SWH electrical inspection				
187	SWH electrical repair/improvement				
188	Fairgrounds - Capital Improvements				
189	Fairgrounds - Workforce Housing				
190	Clinton Dock - POF				
191	2012 LTGO Bond Fees				
192	2012 LTGO Bond Interest				
193	2012 LTGO Bond Principal				
194	2016 LTGO Bond Fees				
195	2016 LTGO Bond Interest				
196	2016 LTGO Bond Principal				
197	2018A LTGO Bond Fees				
198	2018A LTGO Bond Interest				
199	2018A LTGO Bond Principal				
200	2018B LTGO Bond Fees				
201	2018B LTGO Bond Interest				
202	2018B LTGO Bond Principal				
203	Total Capital Expenditures:				

204	Capital Excess / <Deficit>				
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205	TOTAL BUDGET EXCESS / <DEFICIT>				
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	\$	9,000	0%	\$	6,444
	\$	6,000	0%	\$	8,115
	\$	1,500	0%	\$	-
	\$	10,000	11%	\$	10,870
	\$	1,000	0%	\$	-
	\$	4,000	14%	\$	3,645
	\$	20,000	0%	\$	10,006
	\$	-		\$	-
	\$	9,000	-25%	\$	10,227
	\$	3,000	-6%	\$	3,345
	\$	9,000	0%	\$	9,407
	\$	252,460	-5%	\$	233,445

	\$	1,192,060	-9%	\$	1,091,690
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	\$	136,650	-428%	\$	160,456
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	\$	750	0%	\$	77
	\$	150,000	0%	\$	38,958
	\$	350,000	0%	\$	-
	\$	70,000		\$	-
	\$	305,000	-48%	\$	77,135
	\$	-	-100%	\$	-
	\$	30,000	-80%	\$	28,392
	\$	-	-100%	\$	-
	\$	3,600	0%	\$	7,085
	\$	3,600	0%	\$	7,085
	\$	912,950	-41%	\$	158,732

	\$	1,000		\$	-
	\$	-		\$	-
	\$	70,000		\$	-
	\$	5,000		\$	-
	\$	20,000		\$	-
	\$	510,000	-67%	\$	241,282
	\$	500,000	0%	\$	9,396
	\$	100,000	-46%	\$	42,454
	\$	300	0%	\$	-
	\$	15,825	-9%	\$	15,825
	\$	45,000	0%	\$	45,000
	\$	-		\$	-
	\$	919	-29%	\$	919
	\$	15,000	0%	\$	15,000
	\$	300	0%	\$	-
	\$	15,745	-1%	\$	15,745
	\$	5,000	0%	\$	5,000
	\$	300	0%	\$	-
	\$	19,133	-1%	\$	19,133
	\$	10,000	100%	\$	10,000
	\$	1,333,521	-44%	\$	419,754

	\$	(420,571)	-48%	\$	(261,022)
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	\$	(283,921)	-67%	\$	(100,566)
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148	Materials & Supplies	\$	9,000	0%	\$	4,660
149	Minor Improvements	\$	1,500	0%	\$	116
150	Payroll Taxes	\$	10,900	9%	\$	4,695
151	Pump-Out Barge M&R	\$	1,000	0%	\$	-
152	Refuse Removal	\$	4,000	0%	\$	1,560
153	Seasonal Wages (dockhands)	\$	20,000	0%	\$	1,598
154	Special Events	\$	-			
155	Taxes	\$	10,000	11%	\$	6,087
156	Telephone & DSL	\$	3,000	0%	\$	1,681
157	Water & Sewer	\$	8,000	-11%	\$	2,636
158	Sub-total South Whidbey Harbor	\$	239,600	-5%	\$	99,098

159	Total Operating Disbursements	\$	1,233,470	3%	\$	544,895
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160	Operating Excess / <Deficit>	\$	189,510	39%	\$	126,370
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CAPITAL REVENUE

161	Clean Vessel Program Grant	\$	750	0%	\$	-
162	IC Grant 1 - FG Workforce Housing	\$	130,000	-13%	\$	-
163	IC Grant 2 - FG Workforce Housing	\$	-	-100%		
164	RCO Possession Boarding Floats	\$	30,000	-57%	\$	-
165	RCEDF Fairgrounds Grant	\$	150,000	-51%	\$	113,221
166	WSDA Fairgrounds Grant	\$	-		\$	-
167	STBG Clinton Dock	\$	1,000,000	3233%	\$	27,482
168	USDA Fairgrounds Grant	\$	-		\$	-
169	2018A Bond Interest Income	\$	6,000	67%	\$	2,171
170	2018B Bond Interest Income	\$	6,000	67%	\$	2,171
171	Total Capital Revenue	\$	1,322,750	45%	\$	145,045

CAPITAL EXPENDITURES

172	Clean Vessel Grant Program	\$	1,000	0%	\$	-
173	Port Tractor - FG/SWH	\$	8,000		\$	-
174	RCO Possession Boarding Floats	\$	40,000	-43%	\$	9,886
175	Capital Facilities Plan	\$	30,000	500%	\$	-
176	SWH Capital Improvements	\$	20,000	0%	\$	5,855
177	Fairgrounds - Capital Improvements	\$	200,000	-61%	\$	383,887
178	Fairgrounds - Workforce Housing	\$	130,000	-74%	\$	263
179	Clinton Dock - POF	\$	1,000,000	900%	\$	-
180	2012 LTGO Bond Fees	\$	350	17%	\$	350
181	2012 LTGO Bond Interest	\$	14,250	-10%	\$	7,125
182	2012 LTGO Bond Principal	\$	50,000	11%	\$	-
183	2016 LTGO Bond Fees	\$	-		\$	-
184	2016 LTGO Bond Interest	\$	550	-40%	\$	368
185	2016 LTGO Bond Principal	\$	15,000	0%	\$	15,000
186	2018A LTGO Bond Fees	\$	350	17%	\$	350
187	2018A LTGO Bond Interest	\$	15,600	-1%	\$	7,798
188	2018A LTGO Bond Principal	\$	5,000	0%	\$	-
189	2018B LTGO Bond Fees	\$	350	17%	\$	350
190	2018B LTGO Bond Interest	\$	18,770	-2%	\$	9,386
191	2018B LTGO Bond Principal	\$	5,000	-50%	\$	-
192	Total Capital Expenditures:	\$	1,554,220	17%	\$	440,618

193	Capital Excess / <Deficit>	\$	(231,470)	-45%	\$	(295,573)
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194	TOTAL BUDGET EXCESS / <DEFICIT>	\$	(41,960)	-85%	\$	(169,203)
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## CONSULTANT AGREEMENT FOR PERSONAL SERVICES

This Standard Agreement for Personal Services (the “Agreement”) is made and entered into on August 13, 2025, by the Port of South Whidbey, a Washington municipal corporation (the “Port”), and the consultant listed below (the “Consultant”) for the scope of work outlined in this Agreement.

The Port:	Port of South Whidbey 1804 Scott Rd, Suite 303 P.O. Box 872 Freeland, WA 98249
Consultant	CP Communications, a Washington sole proprietorship P.O. Box 365 Port Townsend, WA 98368-9561 UBI No. 602-420-871
Consultant Contact:	Jim Pivarnik Telephone: 360-301-4250 Email: jim@pivarnik.com
Project:	On Call Consulting Services

1. Scope of Work. The Consultant will promptly undertake and complete the tasks according to the schedule provided (the “Scope of Services”) in support of the Project as outlined in **Exhibit “A.”**
2. Compensation. The Consultant shall be compensated for services provided and for expenses on the basis of the attached “Fee Schedule” attached hereto as **Exhibit “B.”**. The total expenditure by the Port for this Agreement shall not exceed **\$10,000**.
3. Time and Duration of Agreement. This Agreement shall be effective for the period of August 13, 2025, through December 31, 2025, unless otherwise mutually terminated.
4. Incorporation of Exhibits and General Provisions. Services covered by this Agreement shall be performed in accordance with the General Provisions and any attachments or schedules. This Agreement supersedes all prior agreements and understandings and may only be changed by written amendment executed by both parties.

**PORT OF SOUTH WHIDBEY**

**CP COMMUNICATIONS**

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Executive Director

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Jim Pivarnik, Principal

## GENERAL PROVISIONS

**1. Selection.** The Consultant was chosen in accordance with chapter 53.19 RCW and the Port's applicable policies and procedures.

**2. Termination for Cause.** This Agreement may be terminated by either party upon seven (7) days' written notice should one party fail to perform in accordance with its terms through no fault of the other. In the event the party that fails to perform is the Consultant, the determination of "fail to perform in accordance with its terms" shall be in the sole judgment of the Port. In the event of termination, the Consultant shall be compensated for satisfactory services performed to the termination date. In no case, however, shall such compensation exceed the original amount of the Agreement as approved or as amended by the Port. Any work product generated by the Consultant prior to such termination shall be the sole property of the Port, and the Consultant agrees to provide the Port with all such materials.

**3. Termination Without Cause.** Further, this Agreement may be terminated by the Port at any time for any reason whatsoever, at the sole discretion of the Port, with seven (7) days' written notice. In the event of such termination, compensation shall be paid as provided in Paragraph 2 above.

**4. Consultant Services.** Consultant's services shall meet or exceed the standard for similar services performed by professionals in the State of Washington.

**5. Charges for Additional Services.** The Consultant shall obtain the written approval of the Port for any charges for additional services performed by the Consultant, the additional services of others retained by Consultant, or the furnishing of additional supplies, materials or equipment. The Consultant shall not be entitled

to compensation for any such additional charges incurred in violation of this paragraph without prior written Amendment to the Agreement.

**6. Monthly Progress Statements.** The Consultant shall submit monthly statements of services rendered and expenses incurred to the Port in a form acceptable to the Port. The Port shall make prompt monthly payments for work completed to the Port's satisfaction and expenses incurred. In no event shall the Port be charged interest on payments due under this Agreement.

**7. Applicable Law.** All federal, state and local laws applicable in the rendering of the services by the Consultant shall be complied with in all respects by the Consultant as shall all rules and regulations of the Port and any other governmental agency. By executing this Agreement, Consultant further certifies that neither it nor its principals is presently debarred, suspended, proposed for debarment, or declared ineligible or voluntarily excluded from participation in this transaction by any Federal department or agency. It further agrees by submitting this proposal or acceptance of this Agreement that it will include this clause without modification in all lower tier transactions, solicitations, proposals, agreements, contracts, and subcontracts. Where the offeror/consultant or any lower tier participant is unable to certify to this statement, it shall attach an explanation to this Agreement. The Port reserves the right to require Consultant to replace a sub-consultant or lower tier participant who cannot meet the foregoing certification requirements.

**8. Deviations from Scope of Work.** The Port may at any time issue written directions within the general scope of this Agreement. If any such direction causes an increase or decrease in the cost of this Agreement or otherwise affects any

other provision of this Agreement, the Consultant shall immediately notify the Port. The Port may modify the amount spent for identified tasks within the scope of work providing the total amount of the Agreement, or as modified by written Amendment, is not exceeded. Any work done in violation of this paragraph shall be at the sole expense of the Consultant.

**9. Port Review of Title Documents and Permit Documents.** Prior to the submission of any documents related to any permits or the execution or recordation of any documents effecting title to any property, the said document shall be reviewed by the Port. The Port shall be responsible for all costs associated with such review.

**10. Conflict of Interest.** Consultant covenants that it presently has no interest and shall not acquire an interest, directly or indirectly, which would conflict in any manner or degree with its performance under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having such interest shall be employed by it or any of its sub-consultants.

**11. Insurance.** Consultant, concurrently with the execution of this Agreement, shall provide the Port with evidence that Consultant has obtained and is maintaining the insurance listed as follows:

(a) Workers' Compensation Insurance as required by law;

(b) Employers' Liability Insurance (bodily injuries) with a limit of One Hundred Thousand Dollars (\$100,000) per occurrence with an insurance company authorized to write such insurance in all states where the Consultant will have employees located in the performance of its work covering its common law liability to such employees;

(c) Comprehensive General Liability Insurance and Automobile Liability Insurance covering all owned and non-owned automobiles or vehicles used by or on behalf of Consultant

with a Five Hundred Thousand Dollar (\$500,000) combined single limit for bodily injury and/or property damage per occurrence and an annual aggregate limit of One Million Dollars (\$1,000,000);

(d) Each of the policies required herein shall name the Port as an additional insured. Furthermore, each policy of insurance required herein shall (i) be written as a primary policy; (ii) expressly provide that such insurance may not be materially changed, amended or canceled with respect to the Port except upon forty-five (45) days' prior written notice from the insurance company to the Port; (iii) contain an express waiver of any right of subrogation by the insurance company against the Port and its elected officials, employees, or agent; (iv) expressly provide that the insurance proceeds of any loss will be payable notwithstanding any act or negligence of Consultant which might otherwise result in a forfeiture of said insurance; and (v) in regard to physical property damage coverage, expressly provide that all proceeds shall be paid jointly to Consultant and Port;

(e) With regard to the Professional Liability Insurance, the Consultant shall maintain the same in full force and effect during the term of this Agreement and for a period of one year thereafter; and

(f) The Consultant shall furnish the Port with two (2) copies of Certificates of Insurance evidencing policies of insurance required herein. The Consultant shall maintain these policies as identified above for itself and its sub-consultants for the term of this Agreement and for a period of one year thereafter. Such Certificates shall specifically state that the insurance company or companies issuing such insurance policies shall give the Port at least forty-five (45) days' written notice in the event of insurance company's or companies' cancellation or material changes in any of the policies.

**12. Indemnification.** The Consultant shall defend (with legal counsel satisfactory to the

Port), indemnify and hold the Port, its elected officials, agents and employees harmless from and against all liabilities, obligations, fines, claims, damages, penalties, lawsuits, governmental proceedings, judgments, costs and expenses (including, without limitation, all attorneys' fees, costs and expenses of litigation):

- Arising out of any act or omission of Consultant, its directors, officers, consultants, agents and/or employees in connection with the services provided pursuant to this Agreement; and/or
- Arising from a breach of this Agreement by Consultant; and/or
- Arising out of or due to any failure on the part of Consultant to perform or comply with any rule, ordinance or law to be kept and performed.

The Port will inform Consultant of any such claim or demand that alleges liability based in whole or in part on any act or omission of Consultant, its directors, officers, agents, or employees.

Thereafter the Consultant shall (i) reasonably cooperate in the defense of such claim and (ii) pay its defense of such claim as incurred, whether or not such claim is ultimately successful. In this regard, the Port will reasonably cooperate with Consultant in allowing Consultant to jointly select, with the Port, attorneys to defend the Port and Consultant provided that Consultant confirms its obligation to pay the Port's defense costs.

12.1 In the event of concurrent negligence by the Port and Consultant, then at the conclusion of the action (e.g., judgment, arbitration award or settlement), the attorneys' fees and costs incurred in defending the Port shall be apportioned to the parties based on their respective fault as provided by RCW 4.24.114.

12.2 The foregoing indemnification obligation shall include, but is not limited to, all claims against the Owner by an employee or former employee of the Consultant or any sub-consultant or service provider. For this purpose,

the Consultant expressly waives, as respects the Owner only, all immunity and limitation on liability under any industrial insurance Act, including Title 51 RCW, or other workers compensation act, disability act, or other employees benefits of any act of any jurisdiction which would otherwise be applicable in the case of such a claim.

**13. Confidentiality.** Any reports, documents, questionnaires, records, information or data given to or prepared or assembled under this Agreement shall be kept confidential unless a specific written waiver is obtained from the Port and shall not be made available by the Consultant to any individual or organization without prior written approval of the Port except as may be ordered by a court of competent jurisdiction. The provisions of this section shall survive the expiration or earlier termination of this Agreement.

**14. Plans, etc. Property of Port.** All original plans, drawings and specifications prepared by the Consultant and any and all sub-consultants for the Port and funded by the Port are and shall remain the property of the Port whether or not the Project for which they are made is executed. This shall not apply to proprietary software or documentation that may be provided to the Port and that was developed independent of funding by the Port. The Consultant assumes no liability for any use of the Drawings and Specifications other than that originally intended for this Project. Originals, including electronic forms of the data prepared by the Consultant and funded by the Port shall become the property of the Port. No reports, records, questionnaires, software programs provided by Port or other documents produced in whole or in part by the Consultant under this Agreement shall be the subject of an application for copyright by or on behalf of the Consultant. When Consultants work results in the preparation of plans and specifications for bidding purposes, the Port will provide the Consultant with five (5) completed sets of bid documents. Additional sets will be

the responsibility of the Consultant.

**15. Public Disclosure Request.** Correspondence, reports and other written work that is generated during the course of the relationship created by this Agreement may be requested from the Port by third parties pursuant to the Washington State Public Disclosure Act (RCW 42.17.250 *et. seq.*). The Port shall be solely responsible for making a good faith determining of its obligation to release its public records and not be liable to the Consultant for any such release. This clause shall survive the termination or expiration of this Agreement.

**16. Electronic File Compatibility.** All electronically-transmitted output must be compatible with existing Port software. Consultants shall check with the Port for software application and system compatibility.

**17. Pollution.** Port acknowledges that the Consultant is not responsible for the creation or presence of contamination or pollution, if any, at the property except to the extent that such a discharge, release or escape is caused by the negligent act or failure to act of the Consultant. For the purpose of this clause, contamination conditions shall mean the actual or alleged existence, discharge, release or escape of any irritant, pollutant, contaminant, or hazardous substance into or upon the atmosphere, land, groundwater, or surface water of or near the property. The Consultant will promptly notify the Port of contamination conditions, if identified. Notwithstanding the foregoing, the Port does not herein waive any cause of action for damages resulting from the Port's reliance on any misrepresentation (made either knowingly or negligently) by the Consultant with regard to the presence of any contamination or pollution.

**18. Payment of Sub-Consultants.** The Port may request the Consultant certify that it has paid its sub-consultants in full for all work encompassed by invoices that the Port has paid. The Consultant shall be solely responsible for the

performance of and payment to its sub-consultants. All such sub-consultants shall possess all licenses and insurance as required by the laws of the State of Washington.

**19. Non-Discrimination.** In connection with the performance of this Agreement, the Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, age, marital status, or being handicapped, a disadvantaged person, or a disabled or Vietnam-era veteran.

**20. Survivability.** All covenants, promises and performance which are not fully performed as of the date of termination shall survive termination as binding obligations.

**21. Notices.** All notices, demands, requests, consents and approvals which may, or are required to be given by any party to any other party hereunder, shall be in writing and shall be deemed to have been duly given if delivered personally, sent by electronic mail to the email address provided above with confirmation of receipt, sent by a nationally recognized overnight delivery service, or sent by United States registered or certified mail, return receipt requested, postage prepaid to the address provided on the first page of the Agreement.

**22. Time of Performance.** Time is specifically declared to be of the essence of this Agreement and of all acts required to be done and performed by the parties hereto.

**23. No Third-Party Beneficiaries.** There are no third-party beneficiaries to this Agreement.

**24. Counterparts and Authority.** This Agreement may be signed in counterparts. Each person signing below represents and warrants that they have complete authority to execute this Agreement.



**25. Facsimile or Electronic PDF File**

**Transmission.** This Agreement and all subsequent notices or modifications may be executed by the parties and transmitted by facsimile or electronic transmission of a PDF file and, if so executed and transmitted this and all subsequent notices or modifications will be for all purposes as effective as if the parties had delivered an executed original.

**26. Attorney Fees.** The prevailing party in any action concerning this Agreement shall be awarded their reasonable attorney fees and costs.

**27. Severability.** In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

**28. Waiver.** No failure by either party to insist upon the strict performance of any covenant, duty, agreement, or condition of this Agreement or to exercise any right or remedy consequent upon a breach thereof, shall constitute a waiver of any such breach or any other covenant,

agreement, term or condition.

**29. Law and Jurisdiction.** This Agreement is made and delivered in Jefferson County, Washington in the county wherein the Port is located and shall be construed and enforced in accordance with Washington law. Exclusive jurisdiction and venue for any disputes under this Agreement shall be solely in the Superior Court of Jefferson County, Washington, and not in any federal court.

**30. Amendment.** No modification, termination or amendment of this Agreement may be made except by written agreement signed by all parties, except as provided herein.

**31. Entire Agreement.** This is the entire agreement between the parties. It may not be altered or modified except by a written amendment to this Agreement that references the intent of the parties to amend this Agreement. There is no other oral or written understanding between the parties concerning this matter. The Consultant specifically understands that no Port employees other than the designated Port representative or his/her supervisors are authorized to direct the work of the Consultant.

## EXHIBIT “A”: SCOPE OF SERVICES

The CONSULTANT will provide services as agreed upon with Port Management and Commission outlined in this Scope of Services. This outlines a general Scope of Services. All work by the CONSULTANT under this Scope will be on a specific Task Order basis as agreed upon with Port Management.

The following topic areas for task assignments are described to provide a generalized overview of the types of work anticipated:

- A description of the work to be undertaken;
- Proposed schedule;
- Anticipated hours; and
- Other assumptions and conditions relevant to the work to be undertaken.

Many of the issues outlined below are best addressed in collaboration with a Port team composed of members of the team. It is recognized that the activities described below are intended to complement the capabilities of existing staff, and as necessary, to add specialized resource capability to the Port. Anticipated topic areas include, but are not necessarily limited to the following:

- **Management Issues Assessment:** Issues such as staffing, building organizational capacities, technological upgrades to augment staff capabilities, etc.
- **Assist with Executive Director Search and Training:** Training with regards to Port Operations and adherence to RCW 51 and all Port related laws and regulations.
- **Assist with Availability of Funding Opportunities**
- **Function as a Sounding Board:** With 25 years of port experience many of the things that the Port of South Whidbey will encounter the Consultant has already experienced. To that point, he can offer real-world solutions to assist in problem-solving.

## **EXHIBIT “B”: FEE SCHEDULE**

### **FEES**

- The total expenditure by the Port for this Agreement shall not exceed \$10,000.
- Jim Pivarnik of CP Communications will invoice at \$100.00 per hour plus ferry expenses when required to be on the island. Receipts will be provided.



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### **Resolution No. 25-06**

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island to  
Appoint a Primary and an Alternate Auditing Officer

**WHEREAS**, RCW 42.24.080 establishes the need and responsibilities for an Auditing Officer for the municipal corporation of the Port District of South Whidbey Island, and

**WHEREAS**, Executive Director Angela Mozer, the Port's previous Auditing Officer, resigned her position on June 30, 2025; and

**WHEREAS**, the position of Executive Director is currently filled on an interim basis;

**WHEREAS**, the Board of Commissioners of the Port has determined that it is in the best interest of the Port for the responsibilities of Auditing Officer be vested in the Board until the Executive Director position is filled on a permanent basis; and

**WHEREAS**, the Board desires to appoint both a Primary and an Alternate Auditing Officer, to ensure continued operations of the Port in the event of an absence from the jurisdiction.

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Port District of South Whidbey Island hereby designate Commissioner Gregory Easton as Auditing Officer and Commissioner Curt Gordon as Alternate Auditing Officer.

**ADOPTED** by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its special meeting on the 11<sup>th</sup> day of August, 2025.

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Commissioner Jack Ng

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Commissioner Greg Easton

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Commissioner Curt Gordon



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### **Resolution No. 25-07**

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island to  
Appoint a Primary and an Alternate Investment Officer

**WHEREAS**, pursuant to RCW 36.29.022, one or several units of local government may request the County Treasurer to combine those units' moneys for the purposes of investment; and

**WHEREAS**, the Port District of South Whidbey Island has authorized the deposit and withdrawal of monies in a local government investment pool with the Island County Treasurer in accordance with that chapter for the purposes stated therein; and

**WHEREAS**, the Board of Commissioners of the Port District of South Whidbey Island previously authorized Executive Director Angela Mozer to serve as the Port's designated Investment Officer to order the deposit and withdrawal of monies in a local government investment pool; and

**WHEREAS**, Executive Director Mozer resigned her position on June 30, 2025; and

**WHEREAS**, the position of Executive Director is currently filled on an interim basis; and

**WHEREAS**, the Board has determined that it is in the best interest of the Port for the responsibilities of Investment Officer be vested in the Board until the Executive Director position is filled on a permanent basis; and

**WHEREAS**, the Island County Treasurer requires that Board Resolutions appointing the Investment Officer(s) must specifically state an effective duration period granted by the Board of Commissioners;

**NOW THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Port District of South Whidbey Island hereby designates that Commissioner Curt Gordon shall be appointed as Primary Investment Officer and Commissioner Greg Easton shall be appointed as Alternate Investment Officer, and it is further resolved that each shall be appointed until January 31, 2025, unless relieved of this duty by Board action at an earlier date.

**ADOPTED** by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its special meeting on the 11<sup>th</sup> day of August 2025.

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Commissioner Jack Ng

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Commissioner Greg Easton

---

Commissioner Curt Gordon



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### **Resolution No. 25-08**

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island,  
Rescinding Resolution No. 25-01 and Authorizing the Establishment of a New Deposit Bank  
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 Board has determined that it is in the best interest of the Port to take specific actions to provide staff the opportunity to have their paychecks directly deposited; and

**WHEREAS**, the Board previously passed Resolution No. 25-01 with the intent to authorize the establishment of this new account; and

**WHEREAS**, Interim Executive Director Rich Huebner contacted representatives of Heritage Bank to discuss establishment of the account and learned that the content of Resolution No. 25-01 was not significant for this purpose; and

**WHEREAS**, the Board continues to recognize that direct deposit as a benefit to employees requires the Port to open a bank account for this purpose at Heritage Bank; and

**WHEREAS**, the Board wishes to authorize Island County to transfer funds from the maintenance and operation account into the designated account at Heritage Bank for payroll and bank fees; and

**WHEREAS**, the designated account shall be a holding account for employee payroll services to electronically distribute funds to employees’ predetermined checking accounts and for payment of service fees.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Commissioners of the Port District of South Whidbey Island that Resolution No. 25-05 is rescinded in its entirety, and be it further resolved that:

- The Board of Commissioners authorizes the establishment of a new deposit checking account at Heritage Bank for the purpose of direct deposit of payroll payments and service fees; and
- The only persons authorized to transfer amounts shall be the Island County Treasurer’s office with direction from *Molly MacLeod-Roberts*, Port Clerk/Accountant, as the Initiator, and *Commissioner Greg Easton*, Port Auditing Officer, as the Approval Authority and Online Banking Administrator.

**ADOPTED** by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its special meeting on the 11<sup>th</sup> day of August 2025.

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Commissioner Jack Ng

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Commissioner Greg Easton

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Commissioner Curt Gordon



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### **Resolution No. 25-09**

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island,  
Rescinding Resolution No. 25-05 and Authorizing the Establishment of a New Deposit Checking  
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 previously determined that it is in the best interest of  
the Port to take specific action to establish a new deposit account with Heritage Bank; and

**WHEREAS**, the Board of Commissioners previously passed Resolution No. 25-05 with the intent  
to authorize the establishment of this new account; and

**WHEREAS**, Interim Executive Director Rich Huebner contacted representatives of Heritage  
Bank to discuss establishment of the account and learned that the content of Resolution No. 25-05  
was not significant for this purpose;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Commissioners of the  
Port District of South Whidbey Island that Resolution No. 25-05 is rescinded in its entirety, and  
be it further resolved that:



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- The Board of Commissioners authorizes the establishment of a new deposit checking account at Heritage Bank for the purpose of receiving electronic transfer deposits from RoverPass; and
- All monies so deposited into the account by RoverPass shall be swept daily into Island County's 654 account, also established at Heritage Bank, which serves as the Port's General Fund account; and
- The only persons authorized to transfer amounts shall be the Island County Treasurer's office with direction from *Molly MacLeod-Roberts*, Port Clerk/Accountant, as the Initiator, and *Commissioner Greg Easton*, Port Auditing Officer, as the Approval Authority and Online Banking Administrator.

**ADOPTED** by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its special meeting on the 11<sup>th</sup> day of August 2025.

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Commissioner Jack Ng

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Commissioner Greg Easton

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## **Fairgrounds Director Report – July 2025**

### July Events:

See additional report from David Stern attached

### August Events:

Island Betties Barrel Racing August 2&9

Little BIG Fest Music Festival August 15-17

Whidbey Island Omoksee August 22-24

Blue Heron Canoe August 29-30

Tenants: No update, all is well.

### Campsite:

Closed August 16 & 17 (Little BIG Fest)

Closed August 23 & 24 (Omoksee)

Marketing: See additional report from David Stern attached

Fairgrounds Advisory Committee: FAC took a bye month in July while staff was busy preparing for the fair

### Small Maintenance Projects

- Removal of old BBQ by McLoed cabin
- 4 new hitching posts along horse barns
- Replaced and repaired gates on the side of hog barn
- Repairs to arena gates
- Repair to multiple water hydrants
- Fairgrounds entrance clean-up and debris removal
- Removal of obsolete pay-box in campground
- Food booth plumbing repairs
- Repairs and upgrades to Mainstage (Whidbey Island Fair)

Other mentions: The biggest challenge for staff during the Whidbey Island Fair, and likely during other upcoming events, is the condition of the main restroom. The plumbing can no longer sustain high volume use and only a handful of the stalls are open for use.

Amanda Ellis  
Fairgrounds Director



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July Event Report by David Stern, Marketing and Events

We started July with the inaugural “Island Betties Barrel Racing Series” which saw a field of over 50 riders compete for cash and belt buckles. There are two more of this series occurring 8/2 & 8/9 with plans to bring even more events to the Fairgrounds in 2026.

Ragnar visited the Fairgrounds again on July 12<sup>th</sup> and we were once again mesmerized by how efficiently they setup such a large event, and disappear without a trace. Barring any major change in plans on their part, we will see them again in 2026.

The Fair is a big subject and hard to cover everything, but I can say that this year was extremely positive and went a long way to rehabilitate the relationship between the Fair Board, Fair participants, and Port of South Whidbey. The Fair manager Nancy has set a tone in the Fair community that has spread positivity and teamwork instead.

From a marketing standpoint, this was the first year I had the time and energy to be our own social media correspondent and it went really the well. In fact, we broke the 1000k follower goal, which means our page will be visible to more people when they are scrolling.

The fair comp’d my food on the first day and I gave video reviews to be posted on the FG page and Fair Facebook page. Many of these posts received over 1000 views and went “Whidbey Viral”. Here are some stats from our FB Page over the weekend.



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Content overview

Breakdown: Organic/ads

All Posts Stories Reels Videos Live

Views

31.2K ↑ 65.1%

Reach

9.1K ↑ 51.1%

3-second views

10.5K ↑ 111%

1-minute views

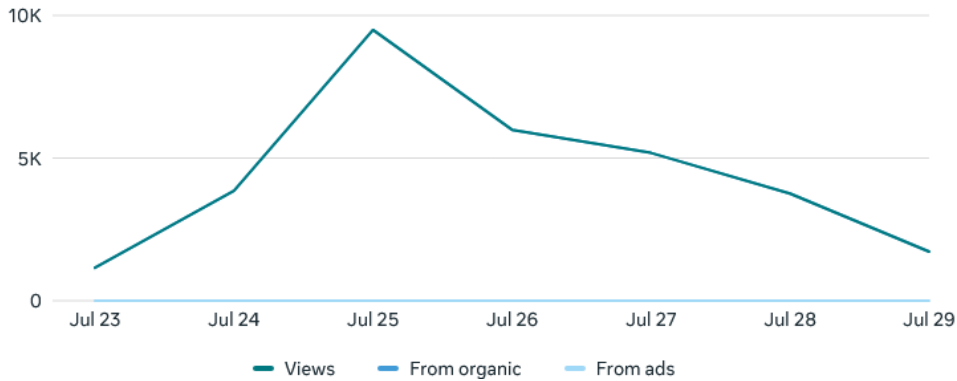
1.1K ↑ 274.3%

Content interactions

529 ↓ 6%

Watch time

300:01



Views breakdown

Jul 23 - Jul 29

Total

31,158 ↑ 65.1%

From organic

31,158 ↑ 65.1%

From ads

0 0%

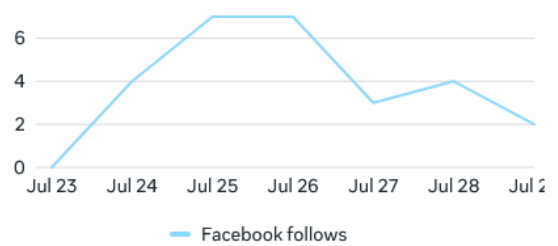
Visits

1,720 ↑ 138.9%



Follows

27 ↑ 80%



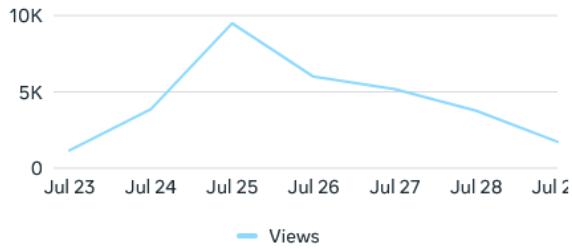


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#### Views ⓘ

📄 Export ▼

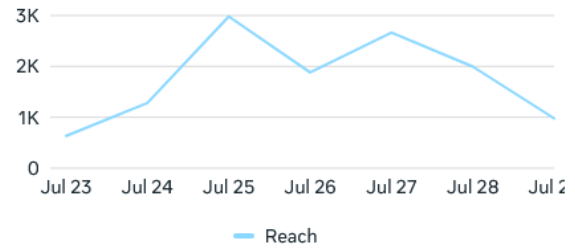
31,158 ↑ 65.1%



#### Reach ⓘ

📄 Export ▼

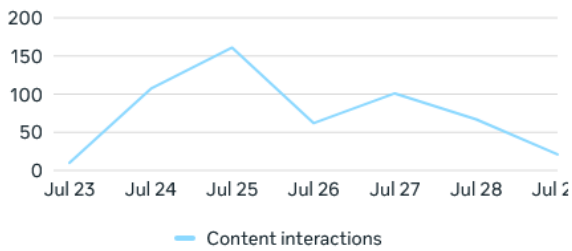
9,051 ↑ 51.1%



#### Content interactions ⓘ

📄 Export ▼

529 ↓ 6%



#### Link clicks ⓘ

📄 Export ▼

22 ↑ 266.7%





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## **Maintenance and Operations**

### **Report**

**July 2025**

Maintenance assisted the Fairground staff with fair preparation and stand-by during the fair. There is always more that you wish you could have gotten done, but all in all things came together smoothly and there were less surprise repairs than we have seen in the past. Water, sewer, and electric are all taxed heavily during the fair, and some issues just don't get revealed until all tenant's and guests are in place and the event is underway.

Fair Association was fantastic to work with; it was truly a team effort. Just one of the issues they caught ahead of time was the reduction in hose bibs in the campground. They purchased manifolds that turned a single hose bib into four. Those were very helpful and good to have on hand early.

Water pressure throughout the campground was much better. Didn't hear of any complaints, other than the new yard hydrants were," kind of different."

Hitching posts in front of the horse barns were also re-done. Ground was leveled underneath and the posts and rail were set higher. Folks seemed really happy with that too.

Fair Association also had Morley and Son's come in and relevel the arena footing. The fencing was not removed, so the grader was not able to get all the way to the edges, but he dressed up the center.

The unusable barbeque structure near the log cabins was removed and a space was created for a vender to bring in their trailered off-set smoker. Their tasty offerings were enjoyed by lots of Fair goers.

While cleaning the ramp at Possession Beach, an errant stick came up under the backhoe, and took out the engine oil filter and oil line. I had to call in assistance to repair that, but we were only down for a short time.

Pat Kisch  
M & O Supervisor



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## July Harbormaster Report

Day Stops: 293  
Overnight: 416  
Reciprocal: 11

### ***Guest service***

July has been a very busy month. We have been at capacity on the weekends! There are no slow days this season, every day is a new adventure. Some guests coming over for the day have been upset we didn't have space for them to dock. We have suggested to them, to put in an overnight reservation ahead of time. Yes, they pay the overnight rate but it is the only way to guarantee a slip for the day. Our second suggestion is to bring a dinghy, so they can anchor out and use our dinghy dock. We have noticed that our suggestions have been acted on!

### ***Community***

Residents and harbor guests have both been treated to our harbor seal nursery this season. We have had 9 babies born this season on our docks! We have been requiring guests to give mama and babies plenty of space.

### ***Maintenance***

Four of the six anodes have been installed. Phil has tested the system and reported that it is already polarized and protecting! Once the last two anodes are installed Phil plans to give us a technical report of the new system. Daily maintenance continues as time allows.

Kathy Myers  
Harbormaster