



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

Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

Resolution No. 25-11

A Resolution to Appoint
Executive Director Jim Pivarnik as 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 authorized the following investment officer to order the deposit or withdrawal of monies in a local government investment pool: Jim Pivarnik, Executive Director; and

WHEREAS, the Island County Treasure 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 Executive Director Jim Pivarnik shall be appointed as Investment Officer until January 31, 2027, 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 regular meeting on the 14th day of October 2025.

Commissioner Jack Ng

Commissioner Curt Gordon

Commissioner Greg Easton



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Resolution No. 25-12

A Resolution to Appoint
Executive Director Jim Pivarnik as 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, following an appropriate hiring process, the Port Board of Commissioners selected Jim Pivarnik as the Executive Director,

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Port District of South Whidbey Island hereby designates that Executive Director Jim Pivarnik is appointed as primary Auditing Officer and Commissioner Greg Easton as alternate, effective as of Tuesday, October 14, 2025.

ADOPTED by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its regular meeting on the 14th day of October 2025.

Commissioner Jack Ng

Commissioner Curt Gordon

Commissioner Greg Easton

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Regular Meeting

September 9, 2025

Held in Freeland, Washington
and online via Zoom Meeting Service

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

Port Staff Present: Jim Pivarnik (Consultant), Amanda Ellis (Fairgrounds Director), Pat Kisch (Maintenance & Operations Supervisor) and **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, September 9, 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 Gordon called the Regular Meeting to order at 4:00 p.m., followed by the Pledge of Allegiance.

CONSENT AGENDA

Minutes approved as presented

- June 13, 2025 Special Meeting
- June 23, 2025 Special Meeting
- June 30, 2025 Special Meeting
- July 8, 2025 Regular Meeting
- July 21, 2025 Special Meeting
- August 11, 2025 Special Meeting

EXECUTIVE SESSION: At 4:00 p.m., Gordon announced the Commission would meet in executive session until 4:25 p.m. to evaluate the qualifications of applicants for public employment pursuant to RCW 42.30.110(1)(g).

At 4:41 p.m. Gordon called the meeting back to order.

After the Executive session, the Commission unanimously selected Jim Pivarnik to serve as the Port's Executive Director. Asking Mr. Pivarnik if he would accept the going salary and terms that the Port was advertising it was confirmed that he would accept a salary of \$105,000 per year and terms of employment. A contract will be drafted for Commissioner Gordon to sign.

EXECUTIVE DIRECTOR REPORT

Financial Update and May 2025 Financial Statement: Approved as submitted

Authorizing Resolution for submission of Boating Infrastructure Grant (BIG) Application

Commissioner Ng made a motion to authorize applications and Commission Easton seconded. Motion passed unanimously.

Approval of Small Works Contract with Morley & Sons Construction, LLC for Malone Building

Commissioner Gordon explained that this low bidder had already been approved by the Commission at a previous meeting and that he as president would sign the contract.

STATUS REPORTS

Fairgrounds: Fairgrounds Director Amanda Ellis presented her August report. Fairgrounds Staff continue to be very busy with Little Big Fest and two-barrel racing events. Rover Pass is expected to generate \$4600 and Little Big Fest an additional \$2000 for the month in the campground.

Port Operations

Maintenance & Operations Supervisor Pat Kisch reported that they are rapping up projects before the weather change. Christian has been painting restrooms at Clinton Beach Park. They are planning to remove the floats at Bush and Possession Point in early October.

South Whidbey Harbor

Harbormaster Kathy Myers was absent; Commissioner Gordon accepted her report. In August, there were 272 day stops, 362 overnight guests and 10 reciprocals clubs. During high vessel traffic times on the weekends, the Harbor was at full capacity and had to turn some boaters away. SWYS The reciprocal slip is working well. Staff received very positive feedback on the great job Tomisser is doing keeping the boat ramp cleared.

ACTIVITIES/INVOLVEMENT REPORTS

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

COG: Commissioner Gordon reported that Eric ffitch from the Washington Public Ports Association made a presentation to the group it was great information and very well received by the group.

IRTPO: Absent; no report.

CCC: A representative from PSE was at the meeting talking about infrastructure improvements.

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

WPPA: The WPPA Executive Committee will be coming to the Port of South Whidbey on the 18th of September to have their meeting and tour the Port's facilities

P&M: Commissioner Ng stated that upon his return from China that the Port should convene a Marketing and Promotion committee meeting.

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

MRC: Northwest Trades reported their funding had been approved and they are moving forward with their priorities.

Langley: No report

WPPA Legislative Committee: Commissioner Easton reported that the legislative Committee is looking for legislative priorities for the coming year. His personal goals would be to offer these three priorities:

- 1% property cap lifting
- Passenger Ferry support
- Maintain Infrastructure funding (CERB, etc.)

He would like to schedule a workshop to discuss with the Commission

UNFINISHED BUSINESS

None

NEW BUSINESS:

None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 5:05 p.m.

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Jim Pivarnik

Commissioner Greg Easton, Langley

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.

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PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Special Meeting

September 11, 2025

Held in Freeland, Washington
and online via Zoom Meeting Service

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

Port Staff Present: Jim Pivarnik (Executive Director) and Molly MacLeod-Roberts (Port Clerk/Accountant)

MEETING CALL TO ORDER: The Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Thursday, September 11, 2025, in person at the Port Office 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 3:06 p.m., followed by the Pledge of Allegiance.

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 Commissioner Greg Easton and seconded by Commissioner Jack Ng to approve the Consent Agenda as presented, including the authorization and acceptance of Vouchers dated September 2025 as signed today in the amount of \$224,453.75. Motion passed unanimously.

PUBLIC COMMENT: None.

ADJOURNMENT: Without any further action, the Meeting was adjourned at 3:08 p.m.

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Molly MacLeod-Roberts, Port Clerk/Accountant

Commissioner Greg Easton, Langley

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

August 2025

 17. 2025



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Board of Commissioners
Port of South Whidbey Island
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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 August 31, 2025, and the accompanying supplementary information, statements of receipts and disbursements for the General Fund and Bond Fund, LTGO Bonds, Administrative and Capital, Bush Point, Clinton Beach, Whidbey Island Fairgrounds & Events Center, Humphrey Road Parking Lot, Possession Beach Waterfront Park and South Whidbey Harbor in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The Port District uses the Budgeting, Accounting, and Reporting System for Unclassified Port Districts in the State of Washington.

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

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

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

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

September 17, 2025

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue	195,400	36,404	107,976	(87,424)
Harbor Revenue	246,270	34,054	152,955	(93,315)
Humphrey Road Revenue	52,500	3,990	41,494	(11,006)
Interest Income	9,000	1,065	8,069	(931)
Miscellaneous Income	1,000	30	212	(788)
Possession Park Revenue	7,810	1,750	3,757	(4,053)
Property Tax Income	910,000	5,345	513,520	(396,480)
Timber, L/H, Comp Tax Income	1,000	23	468	(532)
Total Income	<u>1,422,980</u>	<u>82,660</u>	<u>828,452</u>	<u>(594,528)</u>
Gross Income	<u>1,422,980</u>	<u>82,660</u>	<u>828,452</u>	<u>(594,528)</u>
Expense				
Administration	683,760	48,213	390,030	(293,730)
Bush Point Operations	11,700	1,430	5,107	(6,593)
Clinton Beach Operations	11,900	832	4,424	(7,476)
Fairgrounds Operations	241,600	27,502	179,841	(61,759)
Humphrey Rd Parking Lot Ops	12,410	1,071	8,625	(3,785)
Possession Beach Park Ops	32,500	3,321	40,167	7,667
South Whidbey Harbor Ops	239,600	21,604	153,189	(86,411)
Total Expense	<u>1,233,470</u>	<u>103,974</u>	<u>781,383</u>	<u>(452,087)</u>
Net Ordinary Income	<u>189,510</u>	<u>(21,314)</u>	<u>47,069</u>	<u>(142,441)</u>
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	250	2,664	(3,336)
2018B Bond Interest Income	6,000	250	2,664	(3,336)
Total Bond Interest	<u>12,000</u>	<u>499</u>	<u>5,329</u>	<u>(6,671)</u>
Clean Vessel Program Grant	750	0	0	(750)
Fairgrounds				
IC Grant 1 - Workforce Housing	130,000	0	0	(130,000)
RCEDF Grant - Fairgrounds	150,000	0	113,221	(36,779)
USDA Grant - Fairgrounds	0	0	0	0
WSDA Grant - Fairgrounds	0	0	0	0
Total Fairgrounds	<u>280,000</u>	<u>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	35,730	(964,270)
Total Capital Revenue	<u>1,322,750</u>	<u>499</u>	<u>154,280</u>	<u>(1,168,470)</u>
Total Other Income	<u>1,322,750</u>	<u>499</u>	<u>154,280</u>	<u>(1,168,470)</u>

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond	64,600	350	7,825	(56,775)
2016 LTGO Bond	15,550	0	15,368	(183)
2018A LTGO Bond	20,950	350	8,498	(12,453)
2018B LTGO Bond (Taxable)	24,120	350	10,086	(14,034)
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	2,955	12,490	(987,510)
Fairgrounds - Cap Improvements	200,000	11,470	424,479	224,479
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	4,078	17,960	(22,040)
SWH Capital Improvements	20,000	0	5,855	(14,145)
Total Capital Expenditures	<u>1,554,220</u>	<u>19,553</u>	<u>502,823</u>	<u>(1,051,397)</u>
Total Other Expense	<u>1,554,220</u>	<u>19,553</u>	<u>502,823</u>	<u>(1,051,397)</u>
Net Other Income	<u>(231,470)</u>	<u>(19,054)</u>	<u>(348,544)</u>	<u>(117,074)</u>
Net Income	<u><u>(41,960)</u></u>	<u><u>(40,368)</u></u>	<u><u>(301,475)</u></u>	<u><u>(259,515)</u></u>

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected an
For the Year to Date Period Ending August 31, 2025

	Budget	Aug 25	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Interest Income	9,000	1,065	8,069	(931)
Miscellaneous Income	1,000	30	212	(788)
Property Tax Income	910,000	5,345	513,520	(396,480)
Timber, L/H, Comp Tax Income	1,000	23	468	(532)
Total Income	921,000	6,462	522,270	(398,730)
Gross Income	921,000	6,462	522,270	(398,730)
Expense				
Administration				
Admin/Accounting Wages	39,800	4,082	26,856	(12,944)
Administrative Payroll Taxes	22,000	2,517	20,672	(1,328)
Commissioners' Salaries	12,960	1,080	8,640	(4,320)
Compensation Reserve	22,000	2,403	2,882	(19,118)
Consultant Services	20,000	0	9,620	(10,380)
County Service Fees	100	0	0	(100)
Dues & Memberships	3,000	0	2,742	(258)
Election Costs	11,000	0	0	(11,000)
Employee Fringe Benefits	27,000	2,850	22,500	(4,500)
Employee IRA Matching	7,000	576	5,692	(1,308)
Executive Director Salary	93,000	6,667	62,184	(30,816)
FMLA & CARES Payroll Taxes	4,000	0	4,500	500
Insurance (Port-wide)	115,000	0	135	(114,865)
Labor & Industries Taxes	22,000	0	16,131	(5,869)
Legal Fees	4,000	330	1,260	(2,740)
Legal Notices/Classified Ads	500	0	2,621	2,121
Maint & Ops Supervisor Wages	65,800	6,522	47,113	(18,687)
Maintenance Tech Wages	50,000	4,713	31,947	(18,053)
Marketing - General	4,000	0	2,440	(1,560)
Meetings & Education incl WPPA	5,000	970	4,389	(611)
Merchant Fees	7,000	1,561	5,369	(1,631)
Misc Expenses & Taxes	2,000	27	1,645	(355)
Ofc. Equip Lease, Purch, Repair	4,000	0	5,185	1,185
Office & Facilities Supplies	3,000	682	2,861	(139)
Office Telephone & Staff Mobile	7,600	670	5,148	(2,452)
Payroll Taxes - Commissioners	2,000	157	1,720	(280)
Per Diem - Commissioners				
Per Diem - Easton	5,600	161	4,991	(609)
Per Diem - Gordon	5,600	483	4,830	(770)
Per Diem - Ng	5,600	322	4,025	(1,575)
Total Per Diem - Commissioners	16,800	966	13,846	(2,954)
Port Clerk/Accountant Wages	70,000	7,951	51,845	(18,155)
Port Office Rental	30,000	2,500	20,000	(10,000)

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected an
For the Year to Date Period Ending August 31, 2025

	Budget	Aug 25	Year To Date	Budget Variance
Port Vehicles' Expense	4,000	264	3,426	(574)
Promotional Hosting	500	41	108	(392)
Publications & Subscriptions	200	0	0	(200)
Travel Exp - Commissioners				
Travel Expense - Easton	1,500	21	405	(1,095)
Travel Expense - Gordon	1,500	394	1,033	(467)
Travel Expense - Ng	1,500	0	2,055	555
Total Travel Exp - Commissioners	4,500	415	3,493	(1,007)
Travel Expense - Staff	3,500	214	2,349	(1,151)
Website Design & Maintenance	500	55	711	211
Total Administration	683,760	48,213	390,030	(293,730)
Total Expense	683,760	48,213	390,030	(293,730)
Net Ordinary Income	237,240	(41,750)	132,240	(105,000)
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	35,730	(964,270)
Total Capital Revenue	1,310,750	0	148,951	(1,161,799)
Total Other Income	1,310,750	0	148,951	(1,161,799)
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	2,955	12,490	(987,510)
Fairgrounds - Cap Improvements	200,000	11,470	424,479	224,479
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	4,078	17,960	(22,040)
SWH Capital Improvements	20,000	0	5,855	(14,145)
Total Capital Expenditures	1,429,000	18,503	461,047	(967,953)
Total Other Expense	1,429,000	18,503	461,047	(967,953)
Net Other Income	(118,250)	(18,503)	(312,096)	(193,846)
Net Income	118,990	(60,253)	(179,857)	(298,847)

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	250	2,664	(3,336)
2018B Bond Interest Income	6,000	250	2,664	(3,336)
Total Bond Interest	<u>12,000</u>	<u>499</u>	<u>5,329</u>	<u>(6,671)</u>
Total Capital Revenue	<u>12,000</u>	<u>499</u>	<u>5,329</u>	<u>(6,671)</u>
Total Other Income	<u>12,000</u>	<u>499</u>	<u>5,329</u>	<u>(6,671)</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	350	350	700	350
2012 LTGO Bond Interest	14,250	0	7,125	(7,125)
2012 LTGO Bond Principal	50,000	0	0	(50,000)
Total 2012 LTGO Bond	<u>64,600</u>	<u>350</u>	<u>7,825</u>	<u>(56,775)</u>
2016 LTGO Bond				
2016 LTGO Bond Interest	550	0	368	(183)
2016 LTGO Bond Principal	15,000	0	15,000	0
Total 2016 LTGO Bond	<u>15,550</u>	<u>0</u>	<u>15,368</u>	<u>(183)</u>
2018A LTGO Bond				
2018A LTGO Bond Fees	350	350	700	350
2018A LTGO Bond Interest	15,600	0	7,798	(7,803)
2018A LTGO Bond Principal	5,000	0	0	(5,000)
Total 2018A LTGO Bond	<u>20,950</u>	<u>350</u>	<u>8,498</u>	<u>(12,453)</u>
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	350	350	700	350
2018B LTGO Bond Interest	18,770	0	9,386	(9,384)
2018B LTGO Bond Principal	5,000	0	0	(5,000)
Total 2018B LTGO Bond (Taxable)	<u>24,120</u>	<u>350</u>	<u>10,086</u>	<u>(14,034)</u>
Total Capital Expenditures	<u>125,220</u>	<u>1,050</u>	<u>41,776</u>	<u>(83,444)</u>
Total Other Expense	<u>125,220</u>	<u>1,050</u>	<u>41,776</u>	<u>(83,444)</u>
Net Other Income	<u>(113,220)</u>	<u>(551)</u>	<u>(36,447)</u>	<u>76,773</u>
Net Income	<u>(113,220)</u>	<u>(551)</u>	<u>(36,447)</u>	<u>76,773</u>

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Bush Point Operations				
Dock & Ramp - Bush Pt	1,000	0	0	(1,000)
Electricity - Bush Pt	1,500	89	1,363	(137)
Equipment - Bush Pt	2,000	0	1,050	(950)
Internet - Bush Pt	500	0	0	(500)
Maint & Repair - Bush Pt	1,000	185	967	(33)
Materials & Supplies - Bush Pt	1,000	170	475	(525)
Minor Improvements - Bush Pt	3,000	0	0	(3,000)
Refuse Removal - Bush Pt	700	51	316	(384)
Water System - Bush Pt	1,000	936	936	(64)
Total Bush Point Operations	<u>11,700</u>	<u>1,430</u>	<u>5,107</u>	<u>(6,593)</u>
Total Expense	<u>11,700</u>	<u>1,430</u>	<u>5,107</u>	<u>(6,593)</u>
Net Ordinary Income	<u>(11,700)</u>	<u>(1,430)</u>	<u>(5,107)</u>	<u>6,593</u>
Net Income	<u><u>(11,700)</u></u>	<u><u>(1,430)</u></u>	<u><u>(5,107)</u></u>	<u><u>6,593</u></u>

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	1,000	0	0	(1,000)
Electricity - Clinton Beach	900	59	740	(160)
Maint & Repair - Clinton Beach	2,000	0	58	(1,942)
Materials & Supplies - Clinton	1,000	544	1,515	515
Minor Improvements - Clinton	5,000	0	507	(4,493)
Refuse Removal - Clinton Beach	1,600	229	1,165	(435)
Water System - Clinton Beach	400	0	438	38
Total Clinton Beach Operations	<u>11,900</u>	<u>832</u>	<u>4,424</u>	<u>(7,476)</u>
Total Expense	<u>11,900</u>	<u>832</u>	<u>4,424</u>	<u>(7,476)</u>
Net Ordinary Income	<u>(11,900)</u>	<u>(832)</u>	<u>(4,424)</u>	<u>7,476</u>
Net Income	<u><u>(11,900)</u></u>	<u><u>(832)</u></u>	<u><u>(4,424)</u></u>	<u><u>7,476</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 August 31, 2025

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	80,000	11,496	16,575	(63,425)
Dump/Water Fees - Campground	8,000	660	1,902	(6,098)
Fair Association Lease	1,200	224	1,420	220
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	500	8	594	94
Event Rentals - Fairgrounds	59,500	19,800	57,363	(2,138)
Total Fairgrounds Events	<u>60,000</u>	<u>19,808</u>	<u>57,957</u>	<u>(2,044)</u>
Fairgrounds Revenue - Misc	200	75	357	157
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	6,000	1,265	1,822	(4,178)
L/H Tax Revenue - Fairgrounds	3,000	289	2,604	(396)
Total Taxes - Fairgrounds	<u>9,000</u>	<u>1,553</u>	<u>4,426</u>	<u>(4,574)</u>
Tenant Leases - Fairgrounds	37,000	2,588	25,340	(11,660)
Total Fairgrounds Revenue	<u>195,400</u>	<u>36,404</u>	<u>107,976</u>	<u>(87,424)</u>
Total Income	<u>195,400</u>	<u>36,404</u>	<u>107,976</u>	<u>(87,424)</u>
Gross Income	<u>195,400</u>	<u>36,404</u>	<u>107,976</u>	<u>(87,424)</u>
Expense				
Fairgrounds Operations				
Electricity - Fairgrounds	21,000	2,427	19,570	(1,430)
Employee Benefits - Fairgrounds	7,200	1,200	5,400	(1,800)
Equipment (Purch/Rent/Repair)	7,000	540	14,144	7,144
Fairgrounds Misc Exp	2,000	395	742	(1,258)
FG Director Wages	62,500	6,471	43,866	(18,634)
FG Mktg & Events Coord Wages	25,200	4,452	18,936	(6,264)
Maint & Repair - Fairgrounds	8,000	647	9,082	1,082
Maint Campground Host Wages	10,400	0	0	(10,400)
Maint Laborer Wages - Part Time	20,800	3,099	10,014	(10,786)
Maint Wages - Temp Fair	2,500	0	20	(2,480)
Marketing/Advertising-FG	6,000	0	414	(5,586)
Materials & Supplies - Fair	13,000	3,934	18,812	5,812
Minor Improvements - Fair	5,000	0	0	(5,000)
Payroll Taxes - Fairgrounds	8,000	1,234	6,095	(1,905)
Propane - Fairgrounds	4,000	153	3,926	(74)

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

	Budget	Aug 25	Year To Date	Budget Variance
Refuse Removal - Fairgrounds	4,000	1,032	7,464	3,464
Taxes - Fairgrounds				
B & O Tax - Fair	500	154	419	(81)
Leasehold Tax - Fair	3,500	0	2,986	(514)
Sales & Lodging Tax	2,000	451	570	(1,430)
Total Taxes - Fairgrounds	6,000	605	3,976	(2,024)
Telephone & DSL - Fairgrounds	9,000	1,259	8,262	(738)
Vehicle Maintenance - Fair	2,000	55	1,501	(499)
Water & Sewer - Fairgrounds	18,000	0	7,618	(10,382)
Total Fairgrounds Operations	241,600	27,502	179,841	(61,759)
Total Expense	241,600	27,502	179,841	(61,759)
Net Ordinary Income	(46,200)	8,902	(71,865)	(25,665)
Net Income	(46,200)	8,902	(71,865)	(25,665)

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

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	26,000	3,667	21,071	(4,929)
Permit Fees - Humphrey Rd	22,000	0	17,071	(4,929)
Sales Tax - Humphrey Rd	4,500	323	3,352	(1,148)
Total Humphrey Road Revenue	<u>52,500</u>	<u>3,990</u>	<u>41,494</u>	<u>(11,006)</u>
Total Income	<u>52,500</u>	<u>3,990</u>	<u>41,494</u>	<u>(11,006)</u>
Gross Income	52,500	3,990	41,494	(11,006)
Expense				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240	520	4,160	(2,080)
General Maint - Humphrey Rd	500	0	216	(284)
Improvements - Humphrey Lot	1,000	0	0	(1,000)
Materials & Supplies - Humph Rd	700	0	241	(459)
Payroll Taxes - Humphrey Rd	470	40	318	(152)
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	100	18	134	34
WSST - Parking	3,400	493	3,557	157
Total Taxes - Humphrey Rd	<u>3,500</u>	<u>511</u>	<u>3,691</u>	<u>191</u>
Total Humphrey Rd Parking Lot Ops	<u>12,410</u>	<u>1,071</u>	<u>8,625</u>	<u>(3,785)</u>
Total Expense	<u>12,410</u>	<u>1,071</u>	<u>8,625</u>	<u>(3,785)</u>
Net Ordinary Income	<u>40,090</u>	<u>2,919</u>	<u>32,869</u>	<u>(7,222)</u>
Net Income	<u>40,090</u>	<u>2,919</u>	<u>32,869</u>	<u>(7,222)</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 August 31, 2025

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Possession Park Revenue				
Donations - Possession Park	200	140	187	(13)
Electricity reimb - Poss Pk	500	0	0	(500)
Parking Fees - Possession	100	92	101	1
Rental of Residence - Poss Pk	7,000	1,510	3,460	(3,540)
Sales Tax - Possession Parking	10	8	9	(1)
Total Possession Park Revenue	<u>7,810</u>	<u>1,750</u>	<u>3,757</u>	<u>(4,053)</u>
Total Income	<u>7,810</u>	<u>1,750</u>	<u>3,757</u>	<u>(4,053)</u>
Gross Income	<u>7,810</u>	<u>1,750</u>	<u>3,757</u>	<u>(4,053)</u>
Expense				
Possession Beach Park Ops				
Electricity - Possession	3,000	293	2,898	(102)
Equip (Purchase/Rent/Repair)	2,500	697	2,616	116
Maint & Repair - Possession	4,000	664	15,620	11,620
Maint. Wages - Possession	9,000	1,210	5,270	(3,730)
Materials & Suppl - Possession	2,500	167	779	(1,721)
Minor Improvements - Poss Pk	6,000	0	9,830	3,830
Payroll Taxes - Possession	750	93	411	(339)
Refuse Removal - Possession	2,000	121	944	(1,056)
Taxes - Possession				
B & O Taxes - Poss Pk	5	0	(0)	(5)
WSST - Overnight Parking	45	0	4	(41)
Total Taxes - Possession	<u>50</u>	<u>0</u>	<u>4</u>	<u>(46)</u>
Telephone - Possession	1,200	(63)	752	(448)
Water System Maint - Poss Pk	1,500	139	1,043	(457)
Total Possession Beach Park Ops	<u>32,500</u>	<u>3,321</u>	<u>40,167</u>	<u>7,667</u>
Total Expense	<u>32,500</u>	<u>3,321</u>	<u>40,167</u>	<u>7,667</u>
Net Ordinary Income	<u>(24,690)</u>	<u>(1,571)</u>	<u>(36,410)</u>	<u>(11,720)</u>
Net Income	<u><u>(24,690)</u></u>	<u><u>(1,571)</u></u>	<u><u>(36,410)</u></u>	<u><u>(11,720)</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 August 31, 2025

	<u>Budget</u>	<u>Aug 25</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Harbor Revenue				
Annual Moorage	16,000	864	14,551	(1,449)
Commercial Moorage	3,000	420	2,100	(900)
Dinghy	770	0	980	210
Dock Sales - Ice	1,000	156	462	(538)
Donations	200	12	158	(42)
Harbor Revenue - Misc	100	0	25	(75)
L/H Tax Revenue - SWH	7,500	199	3,996	(3,504)
Live-aboard fee	500	0	720	220
Monthly Moorage	40,000	0	12,437	(27,564)
Showers	1,500	191	1,199	(301)
SWH Uplands Lease	1,400	263	1,313	(87)
Transient Day Use Moorage	14,300	2,640	9,515	(4,785)
Transient Overnight Moorage	160,000	29,309	105,501	(54,499)
Total Harbor Revenue	<u>246,270</u>	<u>34,054</u>	<u>152,955</u>	<u>(93,315)</u>
Total Income	<u>246,270</u>	<u>34,054</u>	<u>152,955</u>	<u>(93,315)</u>
Gross Income	246,270	34,054	152,955	(93,315)
Expense				
South Whidbey Harbor Ops				
Advertising/Promotion - Harbor	2,500	0	1,689	(811)
Asst Harbormaster Wages	43,700	4,127	26,975	(16,726)
DNR Tidelands Lease	12,000	0	11,466	(534)
Dockhand - Part Time	20,800	3,485	9,275	(11,525)
Electricity - Harbor	12,000	781	11,804	(196)
Employee Benefits - Harbor	14,400	1,200	9,600	(4,800)
Equip (Purch/Rent/Repair) SWH	3,000	510	2,160	(840)
Golf Cart & Boat-Maint	800	18	475	(325)
Harbormaster Wages	57,400	5,470	39,674	(17,726)
Ice Purchases	600	194	194	(406)
Maint & Repair - Harbor	5,000	135	3,002	(1,998)
Maint Contracts - Harbor	0	0	1,497	1,497
Materials & Supplies - Harbor	9,000	104	4,808	(4,192)
Minor Improvements - Harbor	1,500	0	116	(1,384)
Payroll Taxes - Harbor	10,900	1,318	7,099	(3,801)
Pump-Out Barge M & R	1,000	0	0	(1,000)
Refuse Removal - Harbor	4,000	543	2,645	(1,355)
Seasonal Wages - Harbor	20,000	2,898	6,701	(13,299)

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

	Budget	Aug 25	Year To Date	Budget Variance
Taxes - Harbor				
B & O Tax - Harbor	3,000	701	1,652	(1,348)
Leasehold Tax - Harbor	7,000	0	6,450	(550)
Total Taxes - Harbor	10,000	701	8,102	(1,898)
Telephone & DSL - Harbor	3,000	123	2,080	(920)
Water & Sewer - Harbor	8,000	0	3,827	(4,173)
Total South Whidbey Harbor Ops	239,600	21,604	153,189	(86,411)
Total Expense	239,600	21,604	153,189	(86,411)
Net Ordinary Income	6,670	12,449	(234)	(6,904)
Net Income	6,670	12,449	(234)	(6,904)

PORT OF SOUTH WHIDBEY

August 31, 2025

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

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

Original Estimated Ending Cash per 2025 Budget	803,600.00
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Ending General Fund Cash Balance as of 8/31/25	39,716.12
Ending General Fund Investment Balance as of 8/31/25	375,000.00
Ending Bond Fund Cash Balance as of 8/31/25	499.94
Ending Bond Fund Investment Balance as of 8/31/25	39,716.12
Balance as of 8/31/25	<u>454,932.18</u>

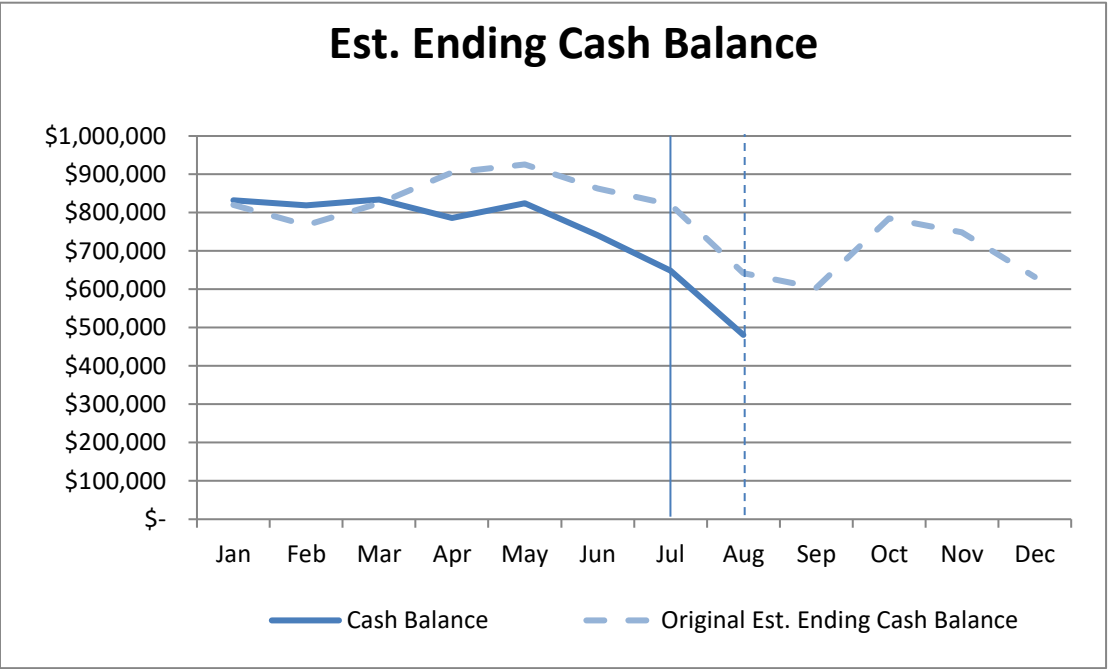
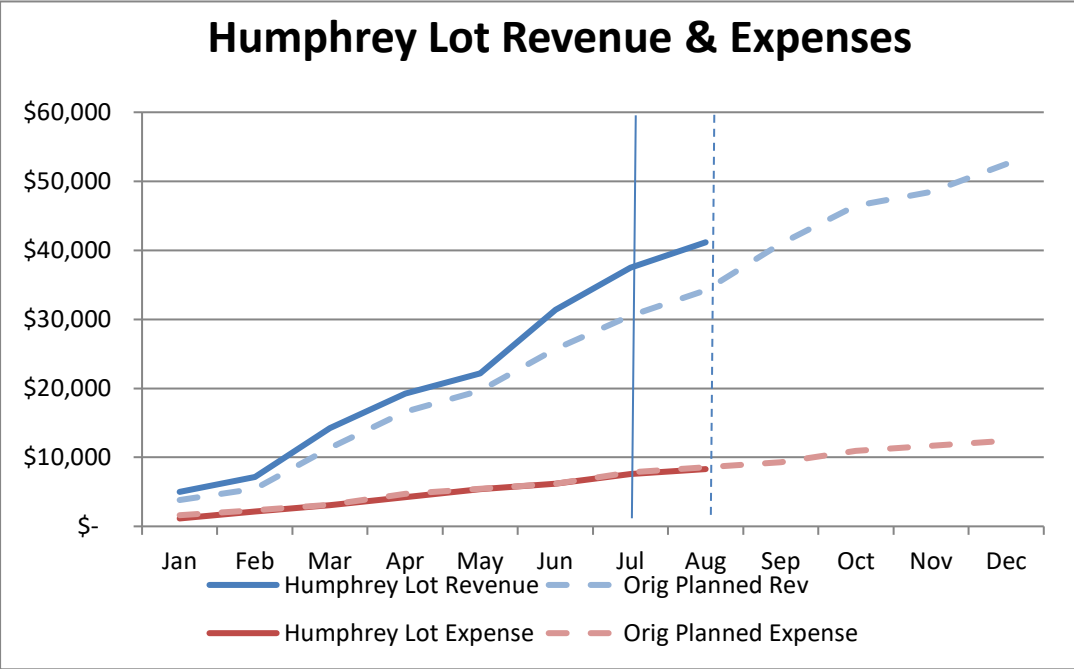
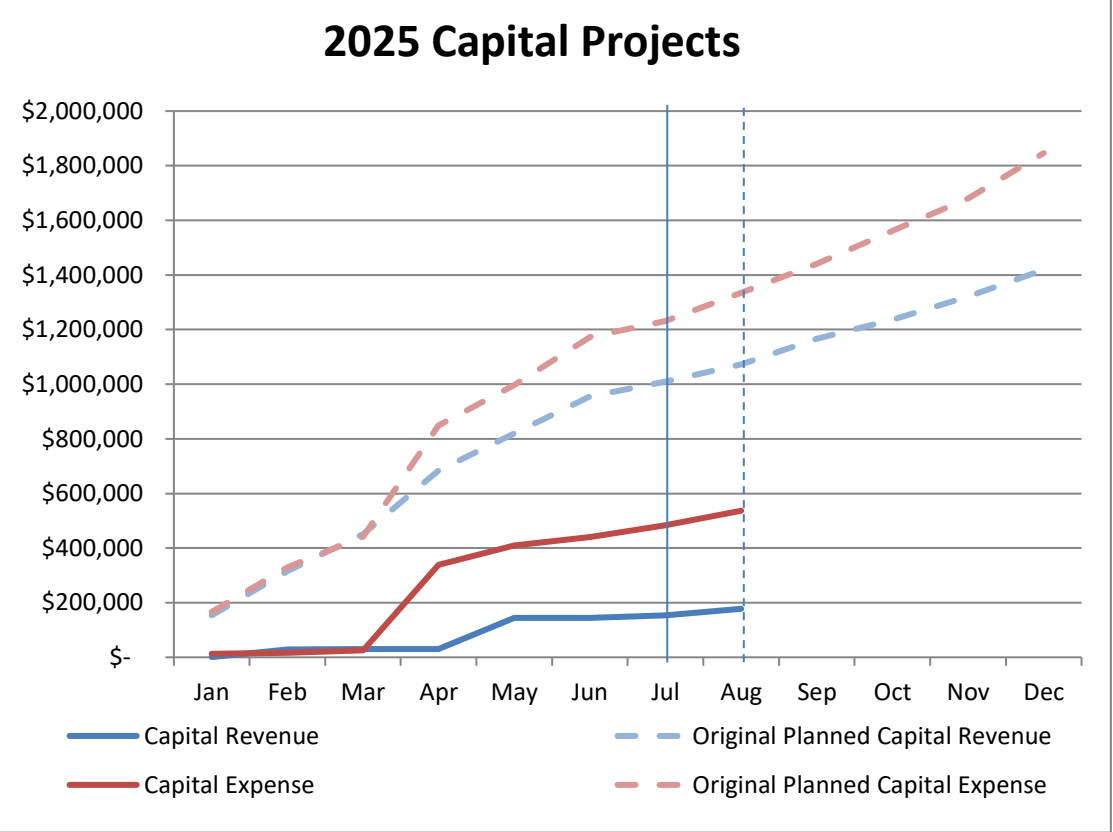
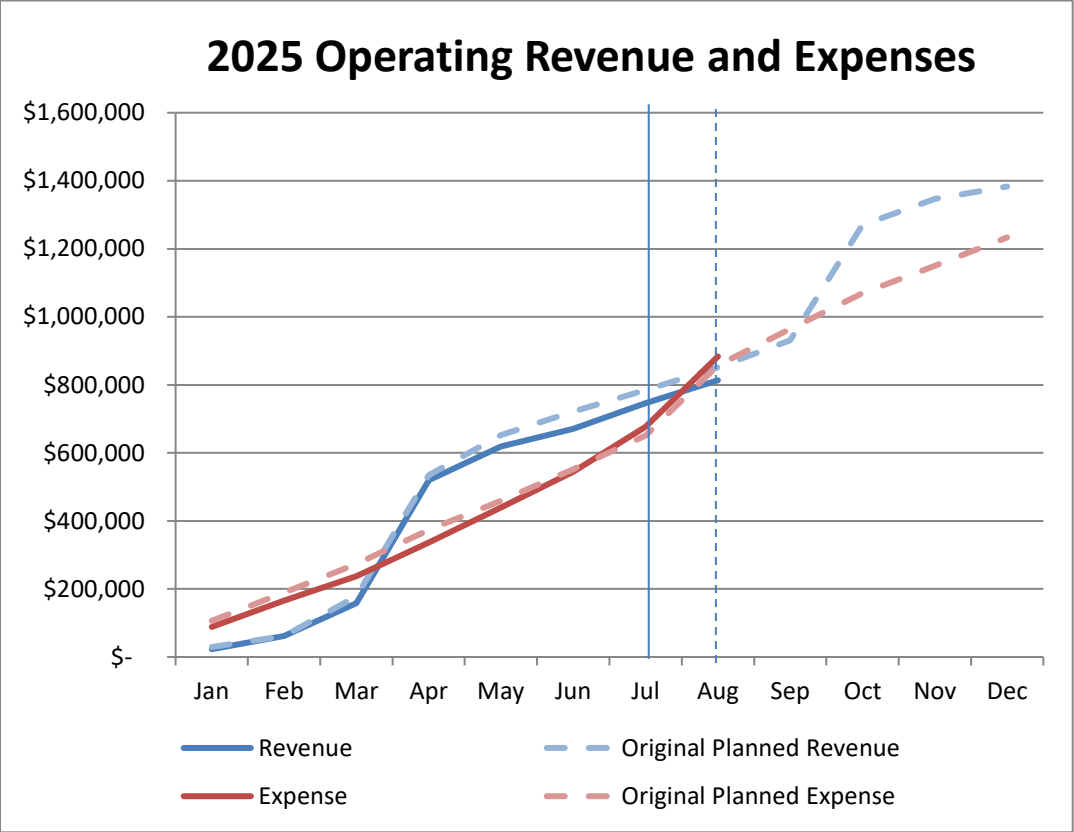
General Fund Cash & Investment Total as of 8/31/25	414,716.12
Bond Fund Cash & Investment Total as of 8/31/25	<u>40,216.06</u>
	<u>454,932.18</u>

2025 PROJECTIONS		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25		
		Budget	Expenditures						ACTUAL						
Capital Expenditures	Clinton Dock - POF	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,535	\$ -	\$ -	\$ -	\$ -	\$ 9,535	
	Fairgrounds Capital Improvements	\$ 200,000	\$ 11,664	\$ 3,744	\$ 9,451	\$ 311,774	\$ 46,651	\$ 603	\$ 29,123	\$ 11,470	\$ 27,880	\$ 41,400	\$ 41,580	\$ 26,060	\$ 561,400
	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	\$ 244	\$ 499	\$ -	\$ -	\$ -	\$ 7,800	\$ 16,341
	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	\$ 42,654	\$ 53,433	\$ 55,713	\$ 70,283	\$ 69,413	\$ 115,701	\$ 847,815
Operating Expenditures	Sub-total Administration	\$ 683,760	\$ 49,489	\$ 43,917	\$ 43,201	\$ 53,079	\$ 47,205	\$ 48,677	\$ 56,252	\$ 48,213	\$ 44,902	\$ 59,602	\$ 51,324	\$ 50,834	\$ 596,695
	Sub-total Bush Point	\$ 11,700	\$ 314	\$ 739	\$ 37	\$ 532	\$ 1,510	\$ 210	\$ 335	\$ 1,430	\$ 660	\$ 1,380	\$ 1,175	\$ 1,300	\$ 9,622
	Sub-total Clinton	\$ 11,900	\$ 311	\$ 228	\$ 184	\$ 886	\$ 833	\$ 249	\$ 904	\$ 832	\$ 3,124	\$ 432	\$ 523	\$ 504	\$ 9,010
	Sub-total Fairgrounds	\$ 241,600	\$ 19,517	\$ 15,618	\$ 13,671	\$ 18,017	\$ 28,922	\$ 24,485	\$ 32,114	\$ 27,502	\$ 19,253	\$ 26,016	\$ 16,233	\$ 19,363	\$ 260,711
	Sub-total Humphrey Lot	\$ 12,410	\$ 1,147	\$ 1,007	\$ 912	\$ 1,152	\$ 1,173	\$ 797	\$ 1,369	\$ 1,071	\$ 742	\$ 1,617	\$ 742	\$ 742	\$ 12,471
	Sub-total Possession Point	\$ 32,500	\$ 1,432	\$ 1,773	\$ 844	\$ 4,281	\$ 3,474	\$ 15,979	\$ 9,060	\$ 3,321	\$ 3,131	\$ 2,998	\$ 1,588	\$ 1,432	\$ 49,313
	Sub-total South Whidbey Harbor	\$ 239,600	\$ 16,251	\$ 13,568	\$ 14,015	\$ 20,047	\$ 20,273	\$ 14,939	\$ 32,489	\$ 21,604	\$ 33,534	\$ 20,771	\$ 14,923	\$ 16,789	\$ 239,203
	Total Operating Expenditures	\$ 1,233,470	\$ 88,461	\$ 76,850	\$ 72,864	\$ 97,994	\$ 103,390	\$ 105,336	\$ 132,521	\$ 206,072	\$ 105,346	\$ 112,816	\$ 86,508	\$ 90,964	\$ 1,279,122
Capital Revenue	Budget														
	Grant funding (RCO) - clean vessel program	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 310
	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	\$ -	\$ -	\$ -	\$ -	\$ 8,248	\$ 8,650	\$ 8,650	\$ -	\$ -	\$ -	\$ 53,030
	Grant funding (USDA) - Fairgrounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2018A Bond Interest Income	\$ 6,000	\$ 451	\$ 430	\$ 460	\$ 345	\$ 245	\$ 239	\$ 244	\$ 480	\$ 480	\$ 480	\$ 360	\$ 360	\$ 4,574
	2018B Bond Interest Income	\$ 6,000	\$ 451	\$ 430	\$ 460	\$ 345	\$ 245	\$ 239	\$ 244	\$ 480	\$ 480	\$ 480	\$ 360	\$ 360	\$ 4,574
Total Capital Revenue		\$ 1,322,750	\$ 902	\$ 28,342	\$ 920	\$ 690	\$ 113,711	\$ 478	\$ 8,736	\$ 23,922	\$ 76,672	\$ 42,522	\$ 60,282	\$ 70,782	\$ 427,959
Operating Revenue	Sub-total - Tax and Interest Revenue	\$ 921,000	\$ 1,089	\$ 17,654	\$ 72,371	\$ 338,504	\$ 65,294	\$ 14,845	\$ 6,050	\$ 6,468	\$ 13,354	\$ 296,713	\$ 46,066	\$ 7,040	\$ 885,448
	Sub-total - Fairgrounds Revenue	\$ 195,400	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ 10,019	\$ 21,907	\$ 17,167	\$ 30,187	\$ 20,337	\$ 12,217	\$ 10,567	\$ 162,049
	Sub-total - Humphrey Road Revenue	\$ 52,500	\$ 4,998	\$ 2,183	\$ 7,079	\$ 4,974	\$ 2,932	\$ 9,193	\$ 6,145	\$ 3,655	\$ 6,745	\$ 5,510	\$ 2,005	\$ 4,035	\$ 59,454
	Sub-total - Possession Point Revenue	\$ 7,810	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ 1,950	\$ 1,468	\$ 1,452	\$ 1,404	\$ 1,402	\$ 1,401	\$ 9,134
	Sub-total - South Whidbey Harbor Revenue	\$ 246,270	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ 18,046	\$ 38,455	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 13,971	\$ 231,600
Total Operating Revenue		\$ 1,422,980	\$ 23,086	\$ 38,821	\$ 96,644	\$ 361,166	\$ 99,469	\$ 52,103	\$ 74,507	\$ 67,735	\$ 80,255	\$ 339,609	\$ 77,276	\$ 37,014	\$ 1,347,685
2025 Beginning															
Bond Fund Balance		\$ 390,487	\$ 391,389	\$ 392,249	\$ 393,169	\$ 393,859	\$ 394,349	\$ 394,827	\$ 395,315	\$ 39,716	\$ -	\$ -	\$ -	\$ -	
General Fund Balance		\$ 519,469	\$ 441,118	\$ 426,827	\$ 441,156	\$ 392,554	\$ 429,949	\$ 345,949	\$ 253,529	\$ 375,000	\$ 104,629	\$ 302,701	\$ 309,618	\$ 195,029	
Total Cash Balance		\$ 909,957	\$ 832,507	\$ 819,076	\$ 834,325	\$ 786,413	\$ 824,298	\$ 740,776	\$ 648,844	\$ 480,996	\$ 476,864	\$ 675,896	\$ 657,533	\$ 558,664	
Planned Bond Fund Invoices		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ -	\$ (26,000)	\$ 15,000	

2026 PROJECTIONS

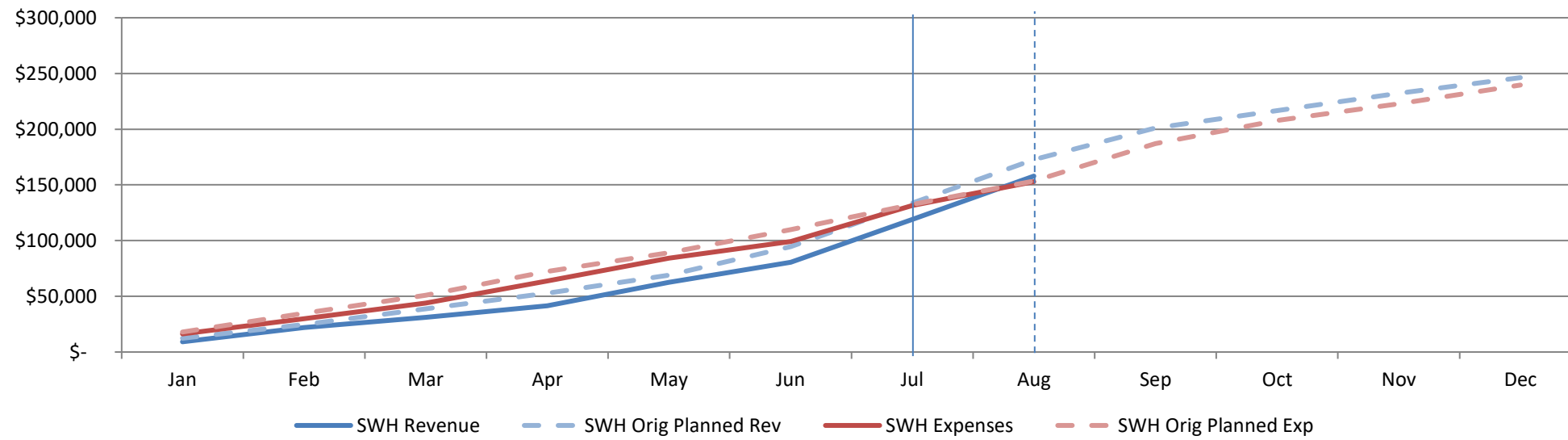
		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26		
		Budget	Expenditures												0
Capital Expenditures	Clinton Dock - POF	\$ 1,000,000	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ 83,333	\$ -	\$ -	\$ -	\$ -	\$ 83,333	\$	583,333
	Fairgrounds Capital Improvements	\$ 156,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 11,470	\$ 8,333	\$ 8,333	\$ 8,333	\$	103,137
	RCO Boating Infrastructure Grant (Harbor)	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,250	\$ 31,250	\$ 31,250	\$ -	\$	93,750
	RCO Possession Boarding Floats	\$ 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	\$ 91,750	\$ 91,750	\$ 91,750	\$ 91,750	\$ 91,750	\$ 131,363	\$ 8,417	\$ 50,616	\$ 78,729	\$ 79,779	\$ 78,729	\$ 176,308	\$ 1,062,690
Total Operating Expenditures		\$ 1,269,635	\$ 87,805	\$ 76,280	\$ 72,324	\$ 97,267	\$ 102,623	\$ 104,555	\$ 131,538	\$ 204,544	\$ 104,565	\$ 111,979	\$ 85,866	\$ 90,289	\$ 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	\$	125,000
	RCO Boating Infrastructure Grant (Harbor)	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 94,229	\$ 148,917	\$ 148,917	\$ 148,917	\$ 148,917	\$ 1,349,500
Total Operating Revenue		\$ 1,441,880	\$ 24,700	\$ 41,534	\$ 103,399	\$ 386,409	\$ 106,421	\$ 55,745	\$ 79,715	\$ 72,469	\$ 85,864	\$ 363,346	\$ 82,677	\$ 39,601	\$ 1,441,880
		2026 Beginning													
Bond Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	(25,000)
General Fund Balance		\$ 195,029	\$ 134,403	\$ 102,136	\$ 135,691	\$ 427,312	\$ 433,589	\$ 347,646	\$ 381,635	\$ 293,174	\$ 344,661	\$ 665,165	\$ 732,163	\$	679,084
Total Cash Balance		\$ 195,029	\$ 134,403	\$ 102,136	\$ 135,691	\$ 427,312	\$ 433,589	\$ 347,646	\$ 381,635	\$ 293,174	\$ 344,661	\$ 665,165	\$ 732,163	\$	654,084
Planned Bond Fund Invoices														\$	(25,000)

Port of South Whidbey
2025 Projections

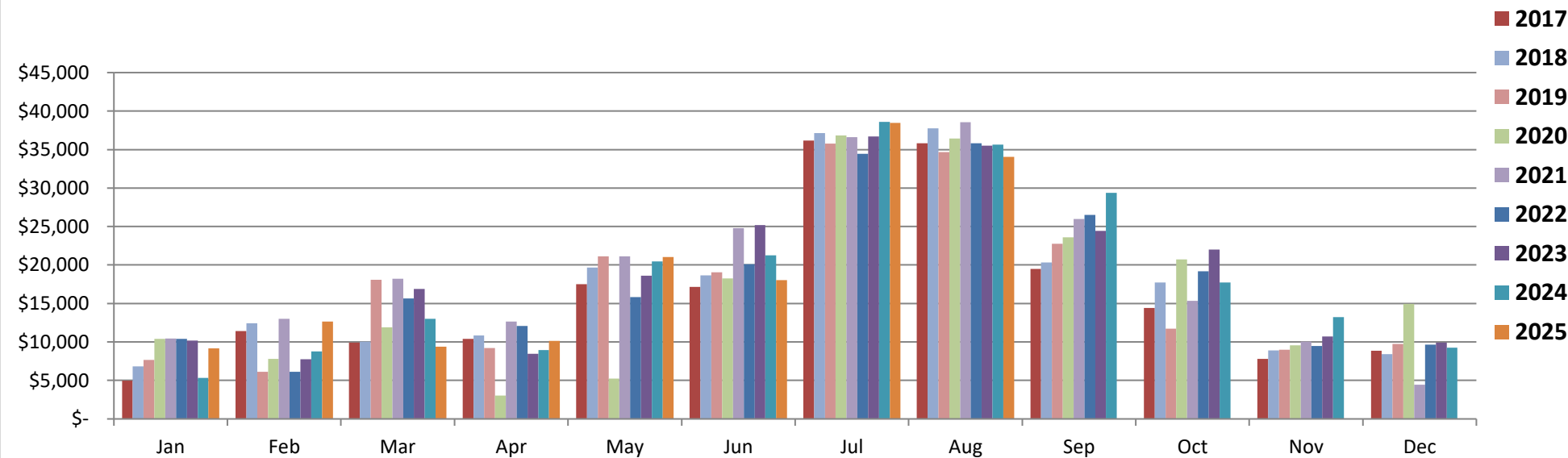


Port of South Whidbey 2025 Projections

South Whidbey Harbor Revenue & Expenses 2025



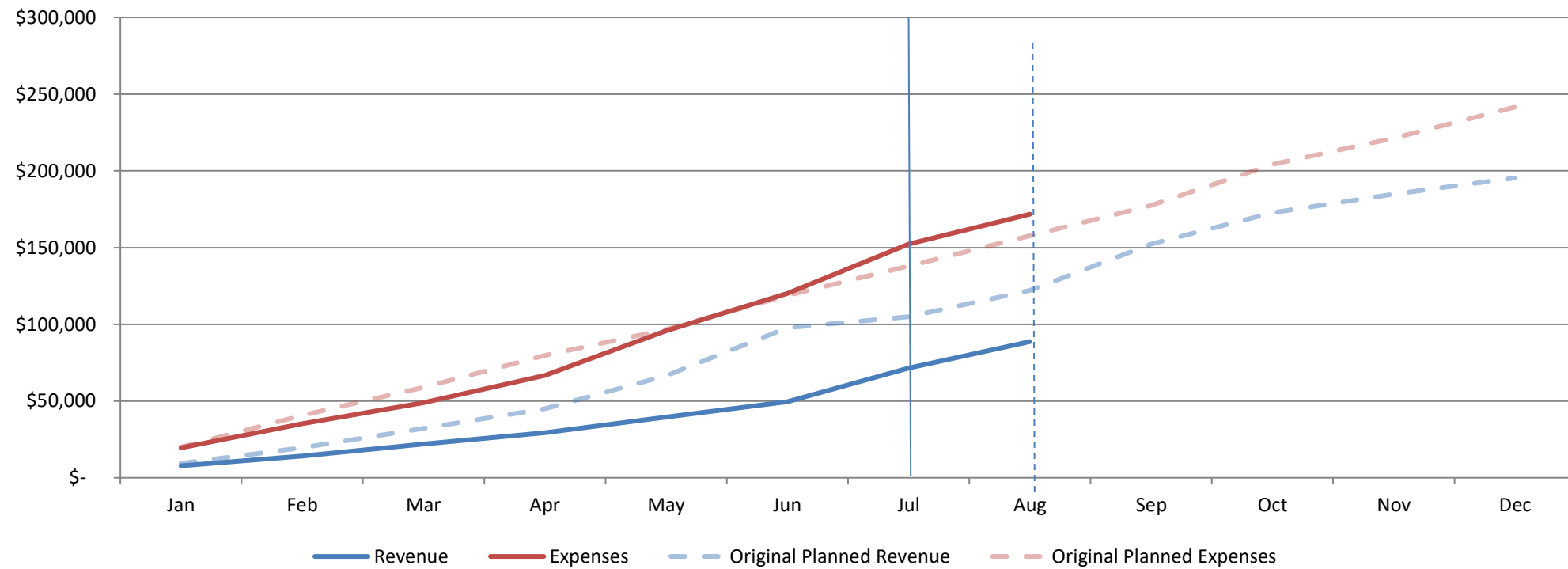
Monthly SWH Revenue 2017-2025



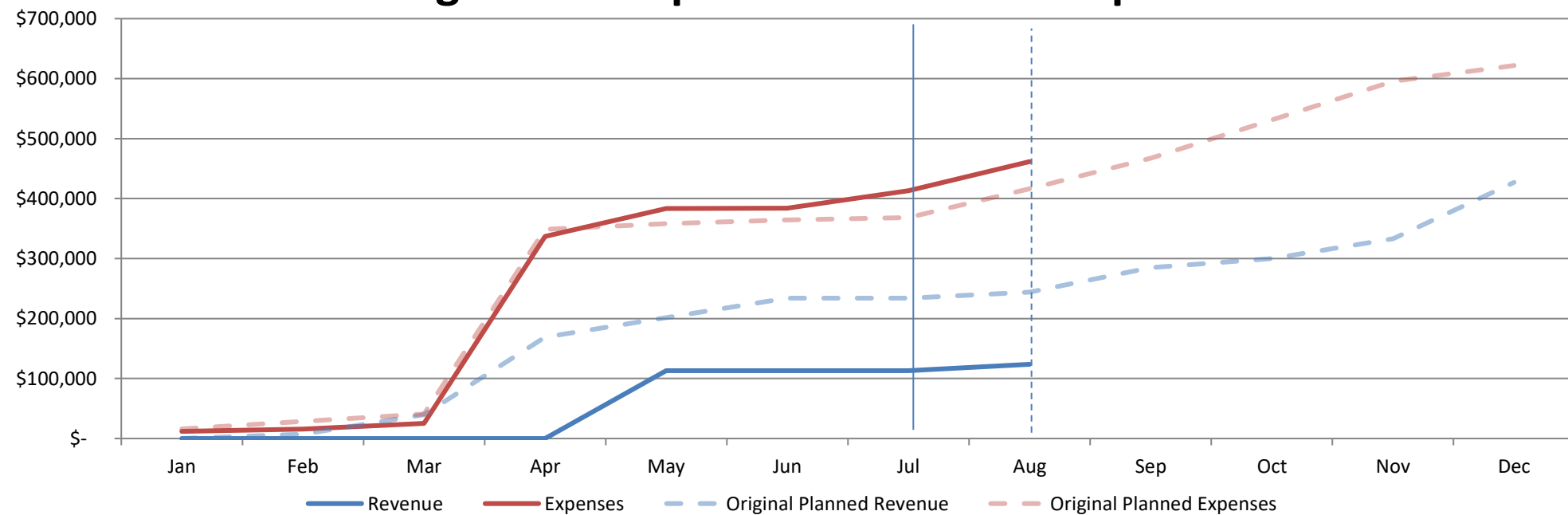
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2025	\$ 9,180	\$ 12,664	\$ 9,376	\$ 10,159	\$ 21,024	\$ 18,046	\$ 38,455	\$ 34,054	\$ -	\$ -	\$ -	\$ -	\$ 152,958
2025 budget	\$ 12,341	\$ 12,341	\$ 14,129	\$ 13,891	\$ 16,393	\$ 25,448	\$ 39,031	\$ 38,977	\$ 28,517	\$ 15,645	\$ 15,586	\$ 13,971	\$ 246,270
2017	\$ 4,965	\$ 11,424	\$ 9,937	\$ 10,397	\$ 17,502	\$ 17,170	\$ 36,174	\$ 35,825	\$ 19,476	\$ 14,424	\$ 7,818	\$ 8,864	\$ 193,976
2018	\$ 6,817	\$ 12,442	\$ 10,041	\$ 10,856	\$ 19,689	\$ 18,672	\$ 37,121	\$ 37,765	\$ 20,319	\$ 17,713	\$ 8,912	\$ 8,432	\$ 208,779
2019	\$ 7,651	\$ 6,120	\$ 18,081	\$ 9,197	\$ 21,121	\$ 19,065	\$ 35,797	\$ 34,689	\$ 22,769	\$ 11,727	\$ 8,977	\$ 9,725	\$ 204,919
2020	\$ 10,399	\$ 7,803	\$ 11,892	\$ 3,035	\$ 5,233	\$ 18,247	\$ 36,829	\$ 36,443	\$ 23,577	\$ 20,722	\$ 9,584	\$ 14,955	\$ 198,719
2021	\$ 10,427	\$ 13,000	\$ 18,195	\$ 12,665	\$ 21,138	\$ 24,801	\$ 36,632	\$ 38,553	\$ 25,997	\$ 15,327	\$ 10,029	\$ 4,463	\$ 231,227
2022	\$ 10,395	\$ 6,102	\$ 15,655	\$ 12,084	\$ 15,838	\$ 20,120	\$ 34,452	\$ 35,804	\$ 26,525	\$ 19,170	\$ 9,475	\$ 9,655	\$ 215,275
2023	\$ 10,198	\$ 7,771	\$ 16,897	\$ 8,451	\$ 18,626	\$ 25,163	\$ 36,697	\$ 35,503	\$ 24,426	\$ 22,008	\$ 10,720	\$ 9,925	\$ 226,385

Port of South Whidbey
2025 Projections

2025 Fairgrounds Operating Revenue and Expenses

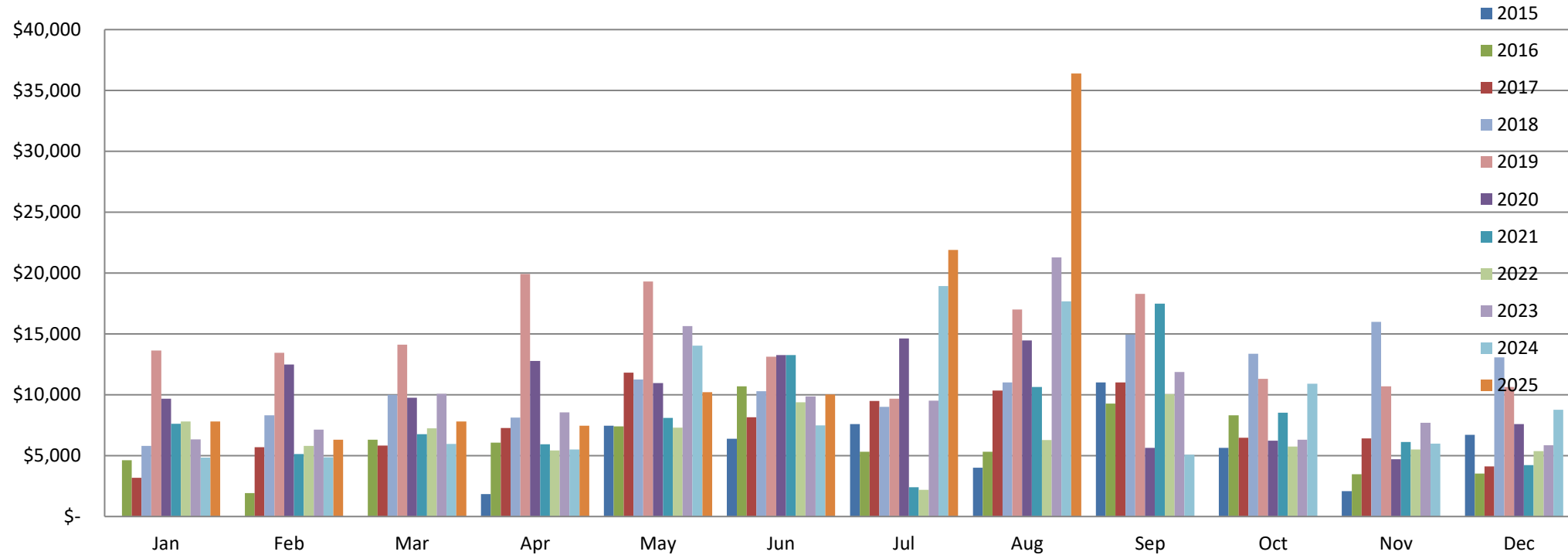


2025 Fairgrounds Capital Revenue and Expenses



Port of South Whidbey 2025 Projections

Monthly Fairgrounds Revenue 2015-2025



Fairgrounds Revenue by Month

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2025	\$ 7,819	\$ 6,320	\$ 7,818	\$ 7,472	\$ 10,219	\$ 10,018	\$ 21,907	\$ 36,404	\$ -	\$ -	\$ -	\$ -	\$ 107,977
2025 budget	\$ 9,357	\$ 10,327	\$ 12,467	\$ 12,867	\$ 21,377	\$ 31,457	\$ 7,077	\$ 17,167	\$ 30,187	\$ 20,337	\$ 12,217	\$ 10,567	\$ 195,404
2015	\$ -	\$ -	\$ -	\$ 1,837	\$ 7,464	\$ 6,380	\$ 7,601	\$ 4,014	\$ 11,009	\$ 5,642	\$ 2,085	\$ 6,713	\$ 52,745
2016	\$ 4,621	\$ 1,917	\$ 6,307	\$ 6,059	\$ 7,399	\$ 10,708	\$ 5,321	\$ 5,327	\$ 9,273	\$ 8,328	\$ 3,474	\$ 3,521	\$ 72,255
2017	\$ 3,176	\$ 5,688	\$ 5,834	\$ 7,278	\$ 11,817	\$ 8,168	\$ 9,487	\$ 10,349	\$ 11,029	\$ 6,480	\$ 6,424	\$ 4,111	\$ 89,841
2018	\$ 5,790	\$ 8,320	\$ 9,997	\$ 8,118	\$ 11,245	\$ 10,302	\$ 8,998	\$ 11,006	\$ 14,935	\$ 13,364	\$ 15,996	\$ 13,084	\$ 131,155
2019	\$ 13,646	\$ 13,461	\$ 14,118	\$ 19,921	\$ 19,310	\$ 13,142	\$ 9,685	\$ 17,018	\$ 18,291	\$ 11,306	\$ 10,687	\$ 10,646	\$ 171,231
2020	\$ 9,689	\$ 12,483	\$ 9,762	\$ 12,793	\$ 10,965	\$ 13,250	\$ 14,616	\$ 14,470	\$ 5,645	\$ 6,242	\$ 4,714	\$ 7,593	\$ 122,222
2021	\$ 7,618	\$ 5,141	\$ 6,771	\$ 5,943	\$ 8,105	\$ 13,273	\$ 2,408	\$ 10,636	\$ 17,486	\$ 8,527	\$ 6,112	\$ 4,214	\$ 96,234
2022	\$ 7,806	\$ 5,803	\$ 7,255	\$ 5,427	\$ 7,291	\$ 9,392	\$ 2,202	\$ 6,280	\$ 10,054	\$ 5,749	\$ 5,507	\$ 5,383	\$ 78,149
2023	\$ 6,325	\$ 7,146	\$ 10,083	\$ 8,569	\$ 15,642	\$ 9,857	\$ 9,526	\$ 21,292	\$ 11,863	\$ 6,298	\$ 7,697	\$ 5,852	\$ 120,150
2024	\$ 4,831	\$ 4,868	\$ 5,963	\$ 5,509	\$ 14,028	\$ 7,487	\$ 18,921	\$ 17,682	\$ 5,090	\$ 10,909	\$ 5,987	\$ 8,771	\$ 110,046

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10/09/25

Cash Basis

Port of South Whidbey
Preliminary Profit & Loss
September 2025

	Sep 25
Ordinary Income/Expense	
Income	
Fairgrounds Revenue	
Camping Fees - Fairgrounds	126.12
Dump/Water Fees - Campground	310.00
Fair Association Lease	223.90
Fairgrounds Events	
Event Haul In Fees-Fairgrounds	16.00
Event Rentals - Fairgrounds	1,200.00
Total Fairgrounds Events	1,216.00
Fairgrounds Revenue - Misc	25.00
Tenant Leases - Fairgrounds	4,168.75
Total Fairgrounds Revenue	6,069.77
Harbor Revenue	
Annual Moorage	864.00
Dock Sales - Ice	78.00
Donations	33.15
Monthly Moorage	1,537.51
Showers	211.25
SWH Uplands Lease	262.49
Transient Day Use Moorage	1,233.00
Transient Overnight Moorage	17,441.65
Total Harbor Revenue	21,661.05
Humphrey Road Revenue	
Daily Parking Fees-Humphrey Rd	4,117.83
Permit Fees - Humphrey Rd	5,164.12
Total Humphrey Road Revenue	9,281.95
Possession Park Revenue	
Rental of Residence - Poss Pk	1,400.00
Total Possession Park Revenue	1,400.00
Total Income	38,412.77
Gross Profit	38,412.77

Port of South Whidbey
Preliminary Profit & Loss
September 2025

	Sep 25
Expense	
Administration	
Admin/Accounting Wages	3,190.80
Commissioners' Salaries	1,080.00
Compensation Reserve	2,160.75
Consultant Services	6,523.59
Dues & Memberships	275.00
Employee Fringe Benefits	2,850.00
Executive Director Salary	6,666.67
Insurance (Port-wide)	104,518.00
Maint & Ops Supervisor Wages	5,763.32
Maintenance Tech Wages	4,068.00
Misc Expenses & Taxes	31.50
Office & Facilities Supplies	146.43
Office Telephone & Staff Mobile	670.24
Per Diem - Commissioners	
Per Diem - Easton	322.00
Per Diem - Gordon	161.00
Per Diem - Ng	161.00
Total Per Diem - Commissioners	644.00
Port Clerk/Accountant Wages	6,112.57
Port Office Rental	2,500.00
Port Vehicles' Expense	342.82
Promotional Hosting	67.72
Publications & Subscriptions	80.00
Travel Exp - Commissioners	
Travel Expense - Easton	21.00
Travel Expense - Gordon	0.00
Travel Expense - Ng	0.00
Total Travel Exp - Commissioners	21.00
Travel Expense - Staff	389.49
Website Design & Maintenance	55.00
Total Administration	148,156.90
Bush Point Operations	
Electricity - Bush Pt	80.90
Maint & Repair - Bush Pt	1,620.00
Materials & Supplies - Bush Pt	67.64
Refuse Removal - Bush Pt	192.31
Total Bush Point Operations	1,960.85

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10/09/25

Cash Basis

Port of South Whidbey Preliminary Profit & Loss September 2025

	Sep 25
Clinton Beach Operations	
Electricity - Clinton Beach	55.22
Materials & Supplies - Clinton	1,084.76
Refuse Removal - Clinton Beach	259.11
Water System - Clinton Beach	57.73
Total Clinton Beach Operations	1,456.82
Fairgrounds Operations	
Electricity - Fairgrounds	3,382.71
Employee Benefits - Fairgrounds	1,200.00
FG Director Wages	5,270.17
FG Mktg & Events Coord Wages	2,366.13
Maint & Repair - Fairgrounds	25.46
Maint Laborer Wages - Part Time	3,599.50
Maint Wages - Temp Fair	0.00
Materials & Supplies - Fair	4,176.26
Refuse Removal - Fairgrounds	1,111.80
Taxes - Fairgrounds	
B & O Tax - Fair	361.16
Sales & Lodging Tax	1,264.45
Total Taxes - Fairgrounds	1,625.61
Telephone & DSL - Fairgrounds	1,293.43
Vehicle Maintenance - Fair	283.14
Water & Sewer - Fairgrounds	14,150.71
Total Fairgrounds Operations	38,484.92
Humphrey Rd Parking Lot Ops	
Attendant Payroll - Humphrey Rd	520.00
General Maint - Humphrey Rd	0.00
Taxes - Humphrey Rd	
B & O Taxes - Humphrey Rd	17.27
WSST - Parking	322.72
Total Taxes - Humphrey Rd	339.99
Total Humphrey Rd Parking Lot Ops	859.99
Payroll Expenses	5,874.99
Possession Beach Park Ops	
Electricity - Possession	364.06
Equip (Purchase/Rent/Repair)	53.32
Maint & Repair - Possession	125.16
Maint. Wages - Possession	1,460.00
Materials & Suppl - Possession	271.05
Refuse Removal - Possession	121.43

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10/09/25

Cash Basis

**Port of South Whidbey
Preliminary Profit & Loss
September 2025**

	Sep 25
Taxes - Possession	
WSST - Overnight Parking	8.52
Total Taxes - Possession	8.52
Telephone - Possession	42.90
Water System Maint - Poss Pk	164.80
Total Possession Beach Park Ops	2,611.24
South Whidbey Harbor Ops	
Asst Harbormaster Wages	3,743.25
Dockhand - Part Time	3,365.00
Electricity - Harbor	643.62
Employee Benefits - Harbor	1,200.00
Equip (Purch/Rent/Repair) SWH	266.55
Golf Cart & Boat-Maint	131.90
Harbor Receipts Discrepancy	0.00
Harbormaster Wages	5,487.75
Ice Purchases	107.78
Maint & Repair - Harbor	135.00
Materials & Supplies - Harbor	203.03
Refuse Removal - Harbor	516.23
Seasonal Wages - Harbor	2,713.50
Taxes - Harbor	
B & O Tax - Harbor	618.96
Total Taxes - Harbor	618.96
Telephone & DSL - Harbor	142.36
Water & Sewer - Harbor	2,138.59
South Whidbey Harbor Ops - Other	22.00
Total South Whidbey Harbor Ops	21,435.52
Total Expense	220,841.23
Net Ordinary Income	-182,428.46
Other Income/Expense	
Other Expense	
Capital Expenditures	
RCO Possession Boarding Floats	2,006.44
Total Capital Expenditures	2,006.44
Total Other Expense	2,006.44
Net Other Income	-2,006.44

Port of South Whidbey
Preliminary Profit & Loss
September 2025

	Sep 25
Net Income	-184,434.90



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

Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

Executive Director Report

October 12, 2025

Yacht Club Flag Raising

On Friday the 10th Commissioner Easton and Port staff were in attendance to celebrate the South Whidbey Yacht Club flag raising event and the designating of the Langley Marina as the Yacht Club's home port.

Freeland Chamber of Commerce Sea Float Scramble

The Port has been approached by the Freeland Chamber of Commerce and Callahan's Firehouse Glass Studio to be the primary sponsor in a new event to be held on late February to boost winter activity.

WSF MOU

Tammy Binschus from Washington State Ferries is working on a draft MOU for their ferry dock electrification project. This should be available for review by the end of October.

Maintenance Items

The floats from Bush and Possession Points have been removed for the season successfully. Christian Tomisser will be assuming the role of Maintenance Manager in November. We will be positing a job opening for a maintenance tech as his replacement. As a result of this reorganization Tyler Bobinec will be joining the maintenance team and not isolated at the fairgrounds. This team will be responsible for all maintenance activities throughout the Port.

Proposal to the Port of South Whidbey Commissioners

Funding Request for the Freeland Chamber of Commerce Sea Float Scramble

Presented by: Greater Freeland Chamber of Commerce

Partner: Callahan's Firehouse Glass Studio

Executive Summary

The Greater Freeland Chamber of Commerce respectfully requests funding support from the Port of South Whidbey to launch a **Sea Float Scramble** at Freeland Park. Modeled after the highly successful Langley Sea Float Scramble—also supplied by Callahan's Firehouse Glass Studio—this family-friendly, community-centered event will draw residents and visitors to our waterfront, promote tourism, and celebrate the maritime character of South Whidbey Island.

By investing in this event, the Port will be supporting not only a proven tourism generator but also enhancing Freeland's identity as a welcoming destination that leverages its shoreline assets.

Event Overview

- **Event Name:** Freeland Sea Float Scramble
- **Date & Time:** February 21, 2026, 11:00 AM (off-season event to boost winter activity)
- **Location:** Freeland Park, Freeland, WA
- **Activity:** 500+ hand-blown glass sea floats hidden along the beach and park for families and individuals to find and keep.
- **Provider:** Callahan's Firehouse Glass Studio (same partner as the Langley scramble).

Goals & Community Benefits

1. **Tourism & Economic Impact**
 - Draw visitors to Freeland during the off-season, benefitting local shops, restaurants, and lodging providers.
 - Encourage return visits and cross-promotion with other South Whidbey communities.
2. **Community Engagement**
 - Free entry event, ensuring accessibility for all residents.
 - Creates a festive, family-friendly tradition that strengthens community pride.
3. **Partnership & Continuity**
 - Builds on the success of the Langley scramble while creating a **new signature event for Freeland**.

- Reinforces collaboration between local businesses, artisans, and civic partners.

Budget Overview

Item	Estimated Cost	Notes
500 Glass Floats	\$10,000	Provided by Callahan's Firehouse Glass Studio (\$20/float)
Event Logistics (permits, signage, supplies)	\$3,500	Hall use, safety - police
Marketing & Promotion	\$1,500	Local & regional advertising, social media, tourism board cross-promotion
Staffing & Volunteer Coordination	\$4,000	Event management, support, website
Contingency	\$1,000	Weather & operational reserves
Total	\$20,000	

Requested Contribution from Port of South Whidbey: \$10,000

Matching Sources: Chamber sponsorships, local business support, in-kind contributions.

Sponsorship & Recognition for the Port

As a funding partner, the Port of South Whidbey will receive:

- Prominent logo placement on all event materials, press releases, and marketing collateral.
- Recognition during all event announcements and on-site signage.
- Partnership acknowledgment with Callahan's Firehouse Glass Studio and the Chamber.
- Inclusion in regional tourism promotions for Whidbey Island.

PORT OF SOUTH WHIDBEY ISLAND
2026 Preliminary Budget

**2026 DRAFT
Budget**

OPERATING RECEIPTS

Interest Income	\$ 11,000
Misc Income	\$ 1,000
Property Tax Income	\$ 919,076
Timber, L/H, Comp Tax Income	\$ 1,000
Sub-total - Tax and Interest Revenue	\$ 932,076

Fairgrounds Camping Fees	\$ 60,000
Fairgrounds Dump Fees	\$ 6,000
Fairgrounds Event Rentals	\$ 63,500
Fairgrounds Revenue - Misc	\$ 500
Campgrounds Sales/Lodging Tax	\$ 5,250
Fairgrounds L/H Tax	\$ 3,000
Fairgrounds Tenant Leases	\$ 40,000
Fair Assoc Lease	\$ 1,420
Sub-total - Fairgrounds Revenue	\$ 179,670

Daily Parking Fees - Humphrey Rd	\$ 27,000
Permit Fees - Humphrey Rd	\$ 25,000
Sales Tax - Humphrey Rd	\$ 4,800
Sub-total - Humphrey Road Revenue	\$ 56,800

Donations - Poss Park	\$ 200
Electricity Reimb - Poss Park	\$ 1,200
Parking Fees - Poss Park	\$ 100
Rental of residence - Poss Park	\$ 15,600
Sales Tax - Poss Park Parking	\$ 10
Sub-total - Possession Park Revenue	\$ 17,110

Annual Moorage	\$ 18,000
Commercial Moorage	\$ 2,000
Dinghy	\$ 900
Dock Sales - Ice	\$ 1,000
Donations	\$ 200
Harbor Revenue - Misc.	\$ 100
L/H Tax Revenue	\$ 7,500
Live Aboard Fee	\$ 1,360
Monthly Moorage	\$ 45,000
Showers	\$ 1,500
SWH Uplands Lease	\$ 1,500
Transient Day Use	\$ 12,000
Transient Overnight	\$ 176,000
Sub-total - South Whidbey Harbor Revenue	\$ 267,060

Total Recurring/Operating Revenue	\$ 1,452,716
--	---------------------

OPERATING DISBURSEMENTS

Administration:

Admin/Accounting Wages	\$ 40,994
Administrative Payroll Taxes	\$ 26,500
Commissioners Salaries	\$ 12,960
Compensation Reserve	\$ 22,000
Consultant Services	\$ 15,000
County Service Fees	\$ 100
Dues & Memberships	\$ 3,000
State Audit Expenses	\$ 10,000
Election Expense	\$ 7,500
Employee Fringe Benefits	\$ 47,400
Employee IRA Matching	\$ 8,500
Executive Director Salary	\$ 105,000
FMLA Payroll Expense	\$ 6,000

PORT OF SOUTH WHIDBEY ISLAND
2026 Preliminary Budget

**2026 DRAFT
Budget**

Insurance (Port-wide)	\$ 115,000
Labor & Industries Taxes	\$ 26,500
Legal Fees	\$ 4,000
Legal Notices/Classified Ads	\$ 500
Maintenance Manager	\$ 60,000
Maint Tech Wages	\$ 49,100
Maint Tech Wages	\$ 49,100
Marketing - General	\$ 3,000
Meetings & Education, incl WPPA	\$ 5,000
Merchant Fees	\$ 7,000
Misc Expenses & Taxes	\$ 3,000
Off Equip Lease, Purchase, Repair	\$ 6,000
Office & Facilities Supplies	\$ 3,000
Office Telecommunications	\$ 8,000
Payroll Taxes - Commissioners	\$ 2,500
Per diem - Commissioners	\$ 16,800
Port Clerk/Accountant Wages	\$ 72,100
Port Office Rental	\$ 30,900
Port Vehicles' Expense	\$ 4,000
Promotional Hosting	\$ 500
Publications & Subscriptions	\$ 200
Tourism Devel Grants/Subsidies	\$ -
Travel exp.- Commissioners	\$ 4,500
Travel Expense - Staff	\$ 5,000
Web Design & Maintenance	\$ 750
Sub-total Administration	\$ 781,404

Bush Point Facilities

Dock & Ramp - Bush Pt	\$ 1,000
Electricity - Bush Pt	\$ 2,000
Equipment (Purch/Rent/Repair)	\$ 1,500
Maintenance & Repair - Bush Pt	\$ 1,000
Materials & Supplies - Bush Pt	\$ 1,000
Minor Improvements - Bush Pt	\$ 1,000
Refuse Removal - Bush Pt	\$ 700
Water System - Bush Pt	\$ 1,000
Sub-total Bush Point	\$ 9,200

Clinton Facilities:

Dock (Maint/Repairs) - Clinton	\$ 1,000
Electricity - Clinton Beach	\$ 1,000
Maint & Repair - Clinton Beach	\$ 2,000
Materials & Supplies - Clinton	\$ 1,000
Minor Improvements - Clinton	\$ 2,500
Refuse Removal - Clinton Beach	\$ 1,600
Water System - Clinton Beach	\$ 400
Sub-total Clinton	\$ 9,500

Fairgrounds

Electricity - Fairgrounds	\$ 25,000
Employee benefits - Fairgrounds	\$ 9,480
Equip (Purchase/Rent/Repair)	\$ 8,000
Fairgrounds Misc	\$ 2,000
FG Director Salary	\$ 65,000
FG Mktg & Events Coord Wages	\$ 25,956
Maint & Repair - Fairgrounds	\$ 8,000
Maint/Campground Host Wages	\$ 5,200
Marketing/Advertising - Fairgrounds	\$ 3,000
Materials & Supplies - Fairgrounds	\$ 13,000
Minor Improvements - Fairgrounds	\$ 5,000

PORT OF SOUTH WHIDBEY ISLAND
2026 Preliminary Budget

**2026 DRAFT
Budget**

Payroll Taxes - Fairgrounds	\$ 8,000
Propane - Fairgrounds	\$ 4,000
Refuse Removal - Fairgrounds	\$ 8,000
Taxes - Fairgrounds	\$ 6,000
Telephone & DSL - Fairgrounds	\$ 9,000
Vehicle Maintenance - Fairgrounds	\$ 2,000
Water & Sewer - Fairgrounds	\$ 18,000
Sub-total Fairgrounds	\$ 224,636

Humphrey Parking Lot:

Attendant Wages	\$ 6,240
General Maintenance	\$ 500
Improvements	\$ 4,000
Materials & Supplies	\$ 700
Payroll Taxes - Humphrey	\$ 470
Taxes	\$ 3,500
Sub-total Humphrey Lot	\$ 15,410

Possession Pt. Park:

Dock & Ramp	\$ 5,000
Electricity	\$ 3,500
Equip (Purchase/Rent/Repair)	\$ 2,500
Maintenance & Repair	\$ 4,000
Maintenance Wages	\$ 9,000
Materials & Supplies	\$ 1,500
Minor Improvements	\$ 5,000
Payroll Taxes	\$ 750
Refuse Removal	\$ 2,000
Taxes	\$ 50
Telephone	\$ 1,200
Water System Maintenance	\$ 1,750
Sub-total Possession Point	\$ 36,250

South Whidbey Harbor

Advertising/Promotion	\$ 2,500
Asst Harbormaster Wages	\$ 30,000
DNR Tidelands Lease	\$ 12,000
Dockhand - Part time	\$ 21,840
Electricity	\$ 15,000
Employee Benefits	\$ 15,480
Equip (Purchase/Rent/Repair)	\$ 3,000
Golf Cart & Boat - Maint/Ops	\$ 800
Harbormaster Salary	\$ 59,122
Ice Purchases	\$ 600
Maint & Repair - SWH	\$ 6,000
Maintenance Contracts	\$ -
Materials & Supplies	\$ 9,000
Minor Improvements	\$ 1,500
Payroll Taxes	\$ 10,900
Pump-Out Barge M&R	\$ 1,000
Refuse Removal	\$ 4,000
Seasonal Wages (dockhands)	\$ 20,000
Special Events	\$ -
Taxes	\$ 15,000
Telephone & DSL	\$ 3,000
Water & Sewer	\$ 8,000
Sub-total South Whidbey Harbor	\$ 238,742

Total Operating Disbursements	\$ 1,315,142
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Operating Excess / <Deficit>	\$ 137,574
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PORT OF SOUTH WHIDBEY ISLAND
2026 Preliminary Budget

**2026 DRAFT
Budget**

CAPITAL REVENUE

Clean Vessel Program Grant	\$ 750
IC Grant 1 - FG Workforce Housing	\$ -
IC Grant 2 - FG Workforce Housing	\$ -
RCO Possession Boarding Floats	\$ -
RCEDF Fairgrounds Grant	
WSDA Fairgrounds Grant	
STBG Clinton Dock	\$ 1,000,000
USDA Fairgrounds Grant	\$ 34,500
2018A Bond Interest Income	\$ 6,000
2018B Bond Interest Income	\$ 6,000
Total Capital Revenue	\$ 1,047,250

CAPITAL EXPENDITURES

Clean Vessel Grant Program	\$ 1,000
Port Tractor - FG/SWH	
RCO Possession Boarding Floats	
Capital Facilities Plan	\$ -
SWH Capital Improvements	\$ 20,000
Fairgrounds - Capital Improvements	\$ 21,050
Fairgrounds - Workforce Housing	
Clinton Dock - POF	\$ 1,000,000
2012 LTGO Bond Fees	\$ 350
2012 LTGO Bond Interest	\$ 12,825
2012 LTGO Bond Principal	\$ 50,000
2016 LTGO Bond Fees	\$ -
2016 LTGO Bond Interest	\$ 550
2016 LTGO Bond Principal	\$ 15,000
2018A LTGO Bond Fees	\$ 350
2018A LTGO Bond Interest	\$ 15,000
2018A LTGO Bond Principal	\$ 5,000
2018B LTGO Bond Fees	\$ 350
2018B LTGO Bond Interest	\$ 18,395
2018B LTGO Bond Principal	\$ 5,000
Total Capital Expenditures:	\$ 1,164,870

Capital Excess / <Deficit> \$ (117,620)

TOTAL BUDGET EXCESS / <DEFICIT>

	General Fund Balance	Bond Fund Balance
Actual Beginning Cash: January 1, 2025	\$ 456,000	\$ 389,449
Estimated Ending Cash: December 31, 2025	\$ 346,116	\$ 296,111
Estimated Beginning Cash: January 1, 2026	\$ 346,116	\$ -
Estimated Ending Cash: December 31, 2026	\$ 484,614	\$ -

Note: Total Current Assets shown as Cash Balance

Approved at the Regular Meeting November 12, 2025

Curt Gordon, President, Board of Commissioners

PORT OF SOUTH WHIDBEY ISLAND
2026 Preliminary Budget

**2026 DRAFT
Budget**

*The line-item budgets are separated by operating and capital activities. The fund balances are separated by general fund and bond fund.

The general fund includes operating revenue and expenses and non-bond fund revenue and expense, and the bond fund includes capital projects at the fairgrounds.



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

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www.portofsouthwhidbey.com

Fairgrounds Director Report – September 2025

September Events:

- WWGA September 6-7
- Django Fest September 17-22

October Events:

- October 3rd Annual Scarecrow Party Whidbey Island Fair
- Outcast Theater Improve Event October 2-4

Tenants:

- Leasing Policy
- 2026 Rates
- Multi-year Agreements

Campsite:

September revenue approximately \$6,549.85

Marketing:

- Langley LTAC Grant application: David Stern and I successfully met the deadline for the Langley LTAC grant opportunity. Our ask was for \$5,000 to use for new marketing material for the Port that includes the information for campground online reservations and booking. We have not heard the results of the grant yet, but I will be looking to plan a Port Marketing Committee meeting in the near future.

Fairgrounds Advisory Committee:

The September FAC meeting was well attended. We were able to introduce Jim Pivarnak as the new POSW Executive Director.

The group did discuss the importance of grant writing and the lack of training opportunities in Island County. Jim and I may have some ideas to explore on how to provide this education to our own staff and open it up to the community.

We learned that the Whidbey Island Fair and 4H WSU Extension are still in negotiation for a new MOA.

The FAC did discuss the possibility of changing to a quarterly meeting schedule, but some stakeholders had a concern as to whether that is often enough. We will revisit the topic at another time.



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Small Maintenance Projects

- Creating Port-wide inventory and service schedule for all serviceable equipment and vehicles
- Creating Port-wide work and storage space for Maintenance on Fairgrounds
- Malone Building Drainage Project in progress.
- Sewer Detectives ran a thorough diagnostic and camera scope on the Fairgrounds Main Restroom. This was very successful as we were able to pin point the exact problem with the plumbing and toilets in that building, and create a much smaller scope of work for the repair. This information was used to create a plan and ask for the WSDA Application for Capital Improvement Grant Funds for Fairs.
- I received a lot of really great insight, research and help from the Chrisitan and Tyler (Port Maintenance)

Other mentions:

- WSDA Application for Capital Improvement Grant Funds: requesting approx. \$63,000 (reimbursement with in kind match for labor) to repair and update Fairgrounds Main Restroom. This project would fix plumbing problems and bring the restroom up to ADA compliance. Engineering work was already completed for this restroom during the planning for the 4H restroom grant application. Majority of work can be done in-house by Port Maintenance.
- The Whidbey Island Fair also applied for the WSDA Capital Grant Funds for fairs. Their ask was funding for the demo and removal of the old grandstand. Nancy Thelan, the Fair Manager, and I worked together to put both of our grant applications together in hopes to maximize the possibility for a successful outcome for both. The Main Restroom project was prioritized #1/2.
- 2026 Christmas Fairgrounds Christmas Event and Holly Jolly Parade: This year the Port is filling a larger role in the production of both the annual parade and our own Christmas event. The Fairgrounds Christmas event has been a success for 2 years in a row. This year we will be combining the Whidbey Island Fair Association's Country Christmas market, The Langley Chamber of Commerce Christmas Market, and our own family friendly event. The theme we have chosen is Arendale Yuletide (featuring princesses from Disney's *Frozen*)

Amanda Ellis
Fairgrounds Director



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September Harbormaster Report

Day Stops: 114
Overnight: 218
Reciprocal: 9

Guest service

Things have slowed down a bit as we transition into winter. We had some cancellation due to weather. We are getting ready for the winter moorage season.

Community

The winter crabbing season opened Oct. 1st. There are still some crabbing spots available.

Maintenance

We are working on a general after summer clean up around the harbor. As we do so we are making up or winter maintenance to do list.

Kathy Myers
Harbormaster