

**THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND
SPECIAL MEETING**

Held at Clinton Community Hall, 6411 S Central Ave, Clinton, WA 98236
With virtual access via Zoom Meeting Service
Tuesday, June 9, 2026 at 4:00 p.m.

AGENDA

Join Zoom Meeting

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WORKSHOP (3:45 PM – 4:00 PM): Commission review of vouchers and recent correspondence

REGULAR MEETING CALL TO ORDER and PLEDGE OF ALLEGIANCE (4:00pm)

COMMISSIONER ACTIONS

Consent Agenda:

- Approval of Minutes from the Regular Meeting of May 12, 2026
- Approval of May Vouchers in the amount of \$84,323

Financial Update

- April 2026 Financial Statement
- May Purchase and Payables
- May Profit & Loss
- 2026 Financial Forecast

EXECUTIVE DIRECTOR REPORT

- Eformative partnership receives \$1.5 million for high-speed EV chargers
- Capital Facility Plan Update
- Discussion and consideration of Resolution 26-06 (Levy Increase to be put on November Ballot)

PUBLIC COMMENT – *This is time set aside for members of the public to speak to the Board regarding **any** subjects of concern/interest, **including items on the agenda**. The Board will take all information under advisement, but generally will not take any action unless it is emergent in nature. To ensure your comments are recorded, please state your name and city of residence. Please limit comments to 5 minutes.*

COMMISSIONER ACTIONS

- Resolution 26-06

Operations

- Operations Report

Fairgrounds

- Fairgrounds Report

South Whidbey Harbor

- Harbormaster Report

ACTIVITIES/INVOLVEMENT REPORTS

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

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

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

UNFINISHED BUSINESS

NEW BUSINESS

ADJOURNMENT

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Regular Meeting

May 12, 2026

Held in Freeland, Washington
and online via Zoom Meeting Service

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

Port Staff Present: Jim Pivarnik (Executive Director), Christian Tomisser (Operations Manager)

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, May 12, 2026, in person at the meeting room of the Freeland Library at 5495 Harbor Avenue in Freeland, Washington and online via Zoom Meeting Service. Commissioner Greg Easton (President) called the Regular Meeting to order at 4:00 p.m., followed by the Pledge of Allegiance.

COMMISSIONER ACTIONS

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 the Regular Meeting of April 14, 2026 and special meeting of April 20, 2026.

Approval of Resolution: Resolution 26-05 CERB Grant Application Authorization

ACTION

Motion made by Gordon and seconded by Ng to approve the Consent Agenda including the authorization and acceptance of April Vouchers as signed today in the amount of \$112,955. Motion passed unanimously.

Executive Director Pivarnik presented a contract from Facet for \$28,250 for the final design drawings and engineering for the Possession Beach Boat Ramp float project. This project is fully permitted and ready for construction as soon as all of the funding is secured.

ACTION

Motion made by Gordon and seconded by Ng to approve the contract with Facet for \$28,250. Motion passed unanimously.

PUBLIC COMMENT – This is time is set aside for members of the public to speak to the Board regarding any subjects of concern/interest, including items on the agenda. The Board will take all information under advisement, but generally will not take any action unless it is emergent in nature. To ensure your comments are recorded, please state your name and city of residence. Please limit comments to 5 minutes.

PUBLIC COMMENT

Mike Gallion stated that he would like more information on the proposed Micro-Grid Study and how it would affect the historic character of the fairgrounds.

EXECUTIVE DIRECTOR REPORT

Financial Update Executive Director Pivarnik reported the Port received approximately \$113,688 in operating, tax, and capital revenue and incurred approximately \$91,983 in operating and capital expenses during March 2026. Ending cash balance as of 03/31/26 was \$444,047, consisting of \$249,346 in the General Fund and \$194,701 in the Bond Fund.

Director Pivarnik provided the following documents for the Commission review

- March 2026 Financial Statement
- March Purchase and Payables
- April Profit & Loss
- 2026 Financial Forecast

UPDATES

RCEDF Funding Request will be presentation to County Commissioners May 20 for \$105,000 for Possession Beach Boat Ramp Project.

RCO BIG Grant Application for \$204,000 for Harbor Whaler/Electrical was submitted to RCO for possible funding for the Harbor upgrades.

Washington Emergency Management FEMA request was made for \$40,000 for December storm damage to Possession Boat Ramp.

All Permits for Possession Ramp from all County, State and Federal Permits have been received and we are ready to proceed when funding becomes available.

CERB Grant Submitted for \$90,000 three-phase power upgrade at Fairgrounds.

No word from the Suquamish Tribe on the scheduling of a Tribal Fish Committee for approval of an agreement for Clinton Dock

Langley/Everett Passenger Ferry has had a lot of excitement forming with over the ferry. 732 requests for reservation information and over 107,000 social media exposures in the first 24 hours. The Program already has \$17,500 in sponsorships with additional businesses considering. We are talking with Island Transit to see if any shuttle could be available to get people up the Langley Hill. The Gold cart will be available on a limited basis.

Operations

- Christian Tomisser reported that the bathroom renovation at the fairgrounds is on schedule and will be complete by the Fair. New plantings have been completed at Clinton Beach. At Possession Beach, the floats are all in and the bathrooms have been repainted. Staff is also working on building a ramp for the Hat Island Ferry to use for the Harbor Hopper runs.

Fairgrounds

The Prom and Yacht Club events went well.

South Whidbey Harbor

- The Harbor is experiencing an uptick in reservations and day stops as the season begins

ACTIVITIES/INVOLVEMENT REPORTS

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

COG: Representatives Shavers and Paul and Senator Muzzall spoke about budget constraints and income tax uncertainly.

IRTPO will be hosting John Vezina (WSF Deputy Director) at end of month for ferry system update.

Puget Sound Partnership local integration organization will be representing Port interests in shoreline armoring discussions.

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

WPPA: Will be attending Spring meeting next week

M&P social media and marketing promotion is showing strong engagement.

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

MRC: Tracking County Comprehensive Plan final draft. Public hearing May 20th Shoreline armoring policy deferred to next Comprehensive Plan Cycle. No specific County position established

City of Langley: meetings have been significantly shortened with new council members.

UNFINISHED BUSINESS

Fairgrounds Housing Discussion:

Director Pivarnik started the conversation explaining that the Port had received a RCEDF grant a few years ago to perform a feasibility study to explore whether workforce housing could be located above the concession booths at the fairgrounds. This idea has had mixed reviews in the community and as we researched further there are many issues with the site. The South Whidby School District was also not willing to participate with access and parking requirements. The reason for the immediate discussion, is that the grant was very specific as to this project. The grant clearly stated it was only for consideration over the concession booths. Director Pivarnik said he believed that there were other locations on the fairgrounds that could be considered that would be viable and could garner positive public support. The Commission said that they really supportive of the concept of workforce housing in South Whidbey and if there is anything the Port could do, it would be beneficial to the community. They stated that the reason for the original proposal was to combine two projects. The concession booths needed replacing and developing a second story for housing would provide space needed it would also open funding options for the project.

Commissioners directed staff to approach the County Commission and see if the scope of the grant could be modified to provide the port the ability to look at other locations around the fairgrounds that would allow this program to continue. It was brought up that the city of Langley still hasn't expanded uses for the fairgrounds and that this would be on their docket later this summer.

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, Executive Director

Commissioner Greg Easton, Langley

Commissioner Curt Gordon, Clinton

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

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
APRIL 2026

June 1, 2026



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

Phone: 360-331-5494 Fax: 360-331-5414
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 April 30, 2026, 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 month ending April 30, 2026, has not been compiled or examined by a certified public accountant.

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

Port of South Whidbey
Summary Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending April 30, 2026

	BUDGET	Apr 26	Year to Date	Budget Variance
Ordinary Income/Expense				
Income				
Fairgrounds Revenue	189,246	8,886	33,422	155,824
Harbor Revenue	271,410	15,086	48,933	222,477
Humphrey Road Revenue	70,100	6,328	23,211	46,889
Interest Income	11,000	286	2,487	8,512
Miscellaneous Income	1,000	810	810	190
Possession Park Revenue	17,110	1,560	6,013	11,097
Property Tax Income	919,000	350,752	443,337	475,663
Timber, L/H, Comp Tax Income	1,000	-	-	1,000
Total Income	1,479,866	383,708	558,213	921,653
Gross Profit	1,479,866	383,708	558,213	921,653
Expense				
Administration	803,054	58,972	220,851	582,203
Bush Point Operations	10,200	3,335	5,028	5,172
Clinton Beach Operations	9,950	427	1,988	7,962
Fairgrounds Operations	251,555	19,916	81,913	169,642
Humphrey Rd Parking Lot Ops	17,010	1,408	7,694	9,316
Possession Beach Park Ops	36,750	2,036	9,806	26,944
South Whidbey Harbor Ops	232,992	14,009	50,099	182,893
Total Expense	1,361,511	100,103	377,378	984,133
Net Ordinary Income	118,355	283,605	180,836	(62,480)
Other Income/Expense				-
Other Income				-
Capital Revenue	1,409,851	560	3,138	1,406,713
Total Other Income	1,409,851	560	3,138	1,406,713
Other Expense				-
Capital Expenditures	1,437,320	7,396	20,232	1,417,088
Total Other Expense	1,437,320	7,396	20,232	1,417,088
Net Other Income	(27,469)	(6,836)	(17,094)	(10,375)
Net Income	90,886	276,769	163,742	(72,855)

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending April 30,2026

	BUDGET	April 2026	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Interest Income	11,000	286	2,773	8,227
Miscellaneous Income	1,000	810	810	190
Property Tax Income	919,000	350,752	443,337	475,663
Timber, L/H, Comp Tax Income	1,000	0	0	1,000
Total Income	932,000	351,848	446,921	485,079
Gross Profit	932,000	351,848	446,921	485,079
Expense				
Administration				
Admin/Accounting Wages	40,994	4,905	14,763	26,231
Administrative Payroll Taxes	29,000	3,062	11,188	17,812
Commissioners' Salaries	12,960	1,080	4,320	8,640
Compensation Reserve	22,000	0	0	22,000
Consultant Services	20,000	2,100	2,100	17,900
County Service Fees	100	0	0	100
Dues & Memberships	3,000	0	2,493	507
Election Costs	11,000	0	6,436	4,563
Employee Fringe Benefits	47,400	4,200	12,300	35,100
Employee IRA Matching	8,500	147	1,266	7,234
Executive Director Salary	105,000	8,750	35,000	70,000
FMLA & CARES Payroll Taxes	6,000	2,211	3,981	2,019
Insurance (Port-wide)	115,000	0	0	115,000
Labor & Industries Taxes	26,500	5,459	10,274	16,226
Legal Fees	4,000	0	0	4,000
Legal Notices/Classified Ads	500	0	360	139
Maintenance Manager Wages	60,000	5,078	20,498	39,502
Maintenance Tech 1 Wages	49,100	4,032	15,066	34,034
Maintenance Tech 2 Wages	49,100	4,224	14,400	34,700
Marketing - General	10,000	0	1,432	8,569
Meetings & Education incl WPPA	5,000	0	1,606	3,394
Merchant Fees	9,200	746	3,709	5,490
Misc Expenses & Taxes	3,000	0	12	2,989
Ofc. Equip Lease, Purch, Repair	6,000	12	3,683	2,317
Office & Facilities Supplies	3,000	88	2,505	495
Office Telephone & Staff Mobile	8,000	701	616	7,384
Payroll Taxes - Commissioners	2,000	171	0	2,000
Per Diem - Commissioners				
Per Diem - Easton	6,167	322	1,449	4,718
Per Diem - Gordon	6,166	483	1,449	4,717
Per Diem - Ng	6,167	161	644	5,523
Total Per Diem - Commissioners	18,500	966	3,542	14,958
Port Clerk/Accountant Wages	72,100	8,184	34,012	38,088
Port Office Rental	30,900	2,575	10,300	20,600
Port Vehicles' Expense	4,000	476	1,452	2,548

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending April 30,2026

	<u>BUDGET</u>	<u>April 2026</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Promotional Hosting	500	0	0	500
Publications & Subscriptions	200	0	0	200
Travel Exp - Commissioners				
Travel Expense - Easton	1,500	0	304	1,196
Travel Expense - Gordon	1,500	36	73	1,428
Travel Expense - Ng	1,500	0	0	1,500
Total Travel Exp - Commissioners	4,500	36	377	4,123
Travel Expense - Staff	5,000	269	1,840	3,160
Website Design & Maintenance	1,000	246	1,319	-319
Total Administration	803,054	59,717	221,596	581,458
Total Expense	753,953	59,717	221,596	532,356
Net Ordinary Income	178,048	292,131	225,324	(47,276)
Other Income/Expense				
Other Income				
Capital Revenue				
Clean Vessel Program Grant	750	0	0	750
Fairgrounds				
IC Grant 1 - Workforce Housing	125,000	0	0	125,000
RCEDF Grant - Fairgrounds	0	0	468	(468)
WSDA Grant - Fairgrounds	36,000	0	0	36,000
Total Fairgrounds	161,000	0	468	160,532
STBG Clinton Dock	1,118,000	0	0	1,118,000
Total Capital Revenue	1,279,749	0	468	1,279,281
Total Other Income	1,279,749	0	468	1,279,281
Other Expense				
Capital Expenditures				
Clinton Dock - POF	1,148,000	0	0	1,148,000
Clinton Dock-Passenger Ferry	15,250	7,396	7,396	7,854
Fairgrounds - Cap Improvements	125,000	0	1,822	123,178
Fairgrounds - Workforce Housing				
RCO Possession Boarding Floasts	0	0	11,014	(11,014)
SWH Capital Improvements	10,000	0	0	10,000
Total Capital Expenditures	1,298,250	7,396	20,232	1,278,018
Total Other Expense	1,298,250	7,396	20,232	1,278,018
Net Other Income	(10,501)	(7,396)	(19,764)	9,262
Net Income	167,547	284,735	205,560	(38,014)

Port of South Whidbey
LTGO Bonds Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending April 30, 2026

	Budget	Apr 2026	Year To Date	Budget Variance
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	280	1,164	4,836
2018B Bond Interest Income	6,000	280	1,163	4,837
Total Bond Interest	<u>12,000</u>	<u>560</u>	<u>2,327</u>	<u>9,673</u>
Total Capital Revenue	<u>12,000</u>	<u>560</u>	<u>2,327</u>	<u>9,673</u>
Total Other Income	<u>12,000</u>	<u>560</u>	<u>2,327</u>	<u>9,673</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	1,050	0.00	0	0
2012 LTGO Bond Interest	14,250	0.00	0	0
2012 LTGO Bond Principal	56,250	0.00	0	0
Total 2012 LTGO Bond	<u>71,550</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2016 LTGO Bond			0	
2016 LTGO Bond Interest	550	0.00	0	0
2016 LTGO Bond Principal	15,184	0.00	0	0
Total 2016 LTGO Bond	<u>15,734</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2018A LTGO Bond				
2018A LTGO Bond Fees	1,050	0.00	0	0
2018A LTGO Bond Interest	15,444	0.00	0	0
2018A LTGO Bond Principal	5,000	0.00	0	0
Total 2018A LTGO Bond	<u>21,494</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	700	0.00	0	0
2018B LTGO Bond Interest	18,592	0.00	0	0
2018B LTGO Bond Principal	10,000	0.00	0	0
Total 2018B LTGO Bond (Taxable)	<u>29,292</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures	<u>138,070</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>138,070</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>-138,070</u>	<u>560</u>	<u>2,327</u>	<u>140,397</u>
Net Income	<u><u>-126,070</u></u>	<u><u>560</u></u>	<u><u>2,327</u></u>	<u><u>128,397</u></u>

Port of South Whidbey
Bush Point Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending April 30, 2026

	<u>Budget</u>	<u>Apr 26</u>	<u>Year To Date</u>	<u>BADGET VARIANCE</u>
Ordinary Income/Expense				
Expense				
Bush Point Operations				
Dock & Ramp - Bush Pt	1,000	1,002	1,002	(2)
Electricity - Bush Pt	2,000	83	414	1,586
Equipment - Bush Pt	1,500	2,126	2,196	(696)
Maint & Repair - Bush Pt	1,500	42	228	1,272
Materials & Supplies - Bush Pt	1,000	-	1,239	(239)
Minor Improvements - Bush Pt	1,000	-	-	1,000
Refuse Removal - Bush Pt	1,200	81	951	249
Water System - Bush Pt	1,000	-	-	1,000
Total Bush Point Operations	<u>10,200</u>	<u>3,334</u>	<u>6,030</u>	<u>4,170</u>
Total Expense	<u>10,200</u>	<u>3,334</u>	<u>6,030</u>	<u>4,170</u>
Net Ordinary Income	<u>(10,200)</u>	<u>(3,334)</u>	<u>(6,030)</u>	<u>(4,170)</u>
Net Income	<u><u>(10,200)</u></u>	<u><u>(3,334)</u></u>	<u><u>(6,030)</u></u>	<u><u>(4,170)</u></u>

Port of South Whidbey
Humphrey Road Parking Lot Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending April 30, 2026

	<u>Budget</u>	<u>Apr 26</u>	<u>Year to Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	35,000	4,483	12,275	22,725
Permit Fees - Humphrey Rd	30,000	1,844	10,936	19,064
Sales Tax - Humphrey Rd	5,100	567	2,088	3,012
Total Humphrey Road Revenue	<u>70,100</u>	<u>6,895</u>	<u>25,299</u>	<u>44,801</u>
Total Income	<u>70,100</u>	<u>6,895</u>	<u>25,299</u>	<u>44,801</u>
Gross Profit	70,100	6,895	25,299	44,801
Expense				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240	520	2,080	4,160
General Maint - Humphrey Rd	500	-	-	500
Improvements - Humphrey Lot	4,000	-	-	4,000
Materials & Supplies - Humph Rd	700	-	3,024	(2,324)
Payroll Taxes - Humphrey Rd	470	43	162	308
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd		36	65	(65)
WSST - Parking	5,100	809	2,363	2,738
Total Taxes - Humphrey Rd	<u>17,010</u>	<u>845</u>	<u>2,428</u>	<u>14,582</u>
Total Humphrey Rd Parking Lot Ops	<u>17,010</u>	<u>1,408</u>	<u>7,694</u>	<u>9,316</u>
Total Expense	<u>17,010</u>	<u>1,408</u>	<u>7,694</u>	<u>9,316</u>
Net Ordinary Income	<u>53,090</u>	<u>5,487</u>	<u>17,605</u>	<u>35,485</u>
Net Income	<u>53,090</u>	<u>5,487</u>	<u>17,605</u>	<u>35,485</u>

Port of South Whidbey
Possession Beach Waterfront Park Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending Feb 28, 2026

	<u>Budget</u>	<u>Apr 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Possession Park Revenue				
Donations - Possession Park	200	20	23	177
Electricity reimb - Poss Pk	1,200	-	-	1,200
Parking Fees - Possession	100	10	10	90
Rental of Residence - Poss Pk	15,600	1,530	5,980	9,620
Sales Tax - Possession Parking	10	-	-	10
Total Possession Park Revenue	<u>17,110</u>	<u>1,560</u>	<u>6,013</u>	<u>11,097</u>
Total Income	<u>17,110</u>	<u>1,560</u>	<u>6,013</u>	<u>11,097</u>
Gross Profit	17,110	1,560	6,013	11,097
Expense				
Possession Beach Park Ops				
Dock & Ramp - Possession	5,000	-	-	5,000
Electricity - Possession	4,000	854	2,374	1,626
Equip (Purchase/Rent/Repair)	2,500	53	214	2,286
Maint & Repair - Possession	4,000	80	2,042	1,958
Maint. Wages - Possession	9,000	190	790	8,210
Materials & Suppl - Possession	1,500	529	2,224	(724)
Minor Improvements - Poss Pk	5,000	-	-	5,000
Payroll Taxes - Possession	750	16	62	688
Refuse Removal - Possession	2,000	125	496	1,504
Taxes - Possession				
B & O Taxes - Poss Pk	25	-	-	25
WSST - Overnight Parking	25	-	-	25
Total Taxes - Possession	<u>50</u>	<u>-</u>	<u>-</u>	<u>50</u>
Telephone - Possession	1,200	40	159	1,041
Water System Maint - Poss Pk	1,750	150	1,082	668
Total Possession Beach Park Ops	<u>36,750</u>	<u>2,036</u>	<u>9,806</u>	<u>26,944</u>
Total Expense	<u>36,750</u>	<u>2,036</u>	<u>9,806</u>	<u>26,944</u>
Net Ordinary Income	<u>(19,640)</u>	<u>(476)</u>	<u>(3,793)</u>	<u>(15,847)</u>
Net Income	<u>(19,640)</u>	<u>(476)</u>	<u>(3,793)</u>	<u>(15,847)</u>

Port of South Whidbey
Clinton Beach Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending April 30, 2026

	<u>Budget</u>	<u>April 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	1,000	-	-	1,000
Electricity - Clinton Beach	1,000	121	477	523
Maint & Repair - Clinton Beach	2,000	-	102	1,898
Materials & Supplies - Clinton	1,000	165	725	275
Minor Improvements - Clinton	2,500	-	-	2,500
Refuse Removal - Clinton Beach	1,850	141	560	1,290
Water System - Clinton Beach	600	-	123	477
Total Clinton Beach Operations	<u>9,950</u>	<u>427</u>	<u>1,988</u>	<u>7,962</u>
Total Expense	<u>9,950</u>	<u>427</u>	<u>1,988</u>	<u>7,962</u>
Net Ordinary Income	<u>-9,950</u>	<u>(427)</u>	<u>(1,988)</u>	<u>(7,962)</u>
Net Income	<u><u>-9,950</u></u>	<u><u>(427)</u></u>	<u><u>(1,988)</u></u>	<u><u>7,962</u></u>

Port of South Whidbey
Whidbey Island Fairgrounds Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending April 30, 2026

	Budget	Apr 26	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	60,000	3,750	9,200	50,800
Dump Fees - Campground	6,000	315	860	5,140
Fair Association Lease	1,696	-	1,000	696
Fairgrounds Events				
Event Haul In Fees-Fairgrounds		24	34	(34)
Event Rentals - Fairgrounds	70,000	2,305	7,931	62,069
Total Fairgrounds Events	70,000	2,329	7,965	62,035
Fairgrounds Revenue - Misc	500	26	50	450
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	5,250	420	1,030	4,220
L/H Tax Revenue - Fairgrounds	3,800	317	1,512	2,288
Total Taxes - Fairgrounds	9,050	737	2,543	6,507
Tenant Leases - Fairgrounds	42,000	2,466	14,347	27,653
Total Fairgrounds Revenue	189,246	9,622	35,964	153,282
Total Income	189,246	9,622	35,964	153,282
Gross Profit	189,246	9,622	35,964	153,282
Expense				
Fairgrounds Operations				
Electricity - Fairgrounds	32,000	4,107	15,542	16,458
Employee Benefits - Fairgrounds	9,480	600	2,400	7,080
Equipment (Purch/Rent/Repair)	8,000	1,652	2,912	5,088
Fairgrounds Misc Exp	2,000	214	616	1,384
FG Director Wages	64,375	5,694	22,561	41,814
FG Mktg & Events Coord Wages	26,200	2,096	8,766	17,434
Maint & Repair - Fairgrounds	12,000	36	2,673	9,327
Marketing/Advertising-FG		-	1,341	(1,341)
Materials & Supplies - Fair	15,000	796	5,837	9,163
Minor Improvements - Fair	5,000	-	921	4,079
Payroll Taxes - Fairgrounds	8,000	693	2,652	5,348
Propane - Fairgrounds	4,500	107	1,323	3,177
Refuse Removal - Fairgrounds	10,000	206	3,192	6,808
Taxes - Fairgrounds				
B & O Tax - Fair	-	118	222	(222)
Leasehold Tax - Fair	10,000	1,196	2,316	7,684
Sales & Lodging Tax	-	62	345	(345)
Total Taxes - Fairgrounds	10,000	1,376	2,882	7,118
Telephone & DSL - Fairgrounds	13,000	1,193	5,748	7,252
Vehicle Maintenance - Fair	2,000	246	878	1,122
Water & Sewer - Fairgrounds	30,000	900	1,668	28,332
Total Fairgrounds Operations	251,555	19,916	81,913	169,642
Total Expense	251,555	19,916	81,913	169,642
Net Ordinary Income	(62,309)	(10,294)	(45,948)	(16,361)
Net Income	(62,309)	(10,294)	(45,948)	(16,361)

Port of South Whidbey
South Whidbey Harbor Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending April 30, 2026

	BUDGET	Apr 26	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Harbor Revenue				
Annual Moorage	19,100	864	12,110	6,990
Commercial Moorage	2,500	-	-	2,500
Dinghy	900	-	-	900
Dock Sales - Ice	750	-	-	750
Donations	200	-	20	180
Harbor Revenue - Misc	100	-	-	100
L/H Tax Revenue - SWH	7,500	294	3,430	4,070
Live-aboard fee	1,360	80	1,039	321
Monthly Moorage	45,000	1,061	13,277	31,723
Showers	1,500	100	406	1,094
SWH Uplands Lease	1,500	284	284	1,217
Transient Day Use Moorage	15,000	715	1,216	13,784
Transient Overnight Moorage	176,000	11,982	20,581	155,419
Total Harbor Revenue	<u>271,410</u>	<u>15,379</u>	<u>52,363</u>	<u>219,048</u>
Total Income	<u>271,410</u>	<u>15,379</u>	<u>52,363</u>	<u>219,048</u>
Gross Profit	271,410	15,379	52,363	219,048
Expense				
South Whidbey Harbor Ops				
Asst Harbormaster Wages	35,000	-	1,545	33,455
DNR Tidelands Lease	12,000	-	-	12,000
Dockhand - Part Time	21,840	1,485	5,115	16,725
Electricity - Harbor	15,000	2,253	8,562	6,438
Employee Benefits - Harbor	15,480	600	2,400	13,080
Equip (Purch/Rent/Repair) SWH	3,000	16	1,497	1,503
Golf Cart & Boat-Maint	800	-	-	800
Harbormaster Wages	59,122	4,204	16,510	42,612
Ice Purchases	600	-	-	600
Maint & Repair - Harbor	6,000	142	547	5,453
Materials & Supplies - Harbor	9,000	382	1,238	7,762
Minor Improvements - Harbor	1,500	-	-	1,500
Payroll Taxes - Harbor	10,900	517	2,001	8,899
Pump-Out Barge M & R	1,000	-	-	1,000
Refuse Removal - Harbor	4,500	303	1,123	3,377
Seasonal Wages - Harbor	10,000	-	-	10,000
Taxes - Harbor				
B & O Tax - Harbor		-	88	(88)
Leasehold Tax - Harbor	15,000	3,136	7,007	7,993
Total Taxes - Harbor	<u>15,000</u>	<u>3,136</u>	<u>7,095</u>	<u>7,905</u>
Telephone & DSL - Harbor	3,000	206	762	2,238
Water & Sewer - Harbor	9,250	765	1,702	7,548
Total South Whidbey Harbor Ops	<u>232,992</u>	<u>14,009</u>	<u>50,100</u>	<u>182,892</u>
Total Expense	<u>232,992</u>	<u>14,009</u>	<u>50,100</u>	<u>182,892</u>
Net Ordinary Income	<u>38,418</u>	<u>1,370</u>	<u>2,263</u>	<u>36,155</u>
Net Income	<u>38,418</u>	<u>1,370</u>	<u>2,263</u>	<u>36,155</u>

PORT OF SOUTH WHIDBEY
04/30/82026

Ending General Fund Cash Balance as of 03/31/2026	\$	148,097.56
Ending General Fund Investment Balance as of 03/31/2026	\$	99,086.00
Ending Bond Fund Cash Balance of 03/31/2026	\$	1,951.77
Ending Bond Fund Investment Balance as of 03/31/2026	\$	192,221.20
Balance as of 03/31/2026	\$	<u>441,356.53</u>
Original Estimated Beginning Cash per 2026 Budget	\$	440,243.00
Actual Beginning Cash Balance as of 01/01/2026	\$	488,598.18
Difference	\$	<u>48,355.18</u>
Original Estimated Ending Cash per 2026 Budget	\$	530,774.00
Ending General Fund Cash Balance as of 04/30/2026	\$	426,896.16
Ending General Fund Investment Balance as of 04/30/2026	\$	99,086.00
Ending Payroll Clearing Account Balance as of 04/30/2026	\$	1,517.79
Ending Bond Fund Cash Balance of 04/30/2026	\$	2,506.25
Ending Bond Fund Investment Balance as of 04/30/2026	\$	192,221.20
Balance as of 04/30/2026	\$	<u>722,227.40</u>
General Fund Cash & Investment Total as of 04/30/2026	\$	527,499.95
Bond Fund Cash & Investment Total as of 04/30/2026	\$	194,727.45
	\$	<u>722,227.40</u>

Port of South Whidbey

Profit & Loss

May 2026

	<u>May 26</u>
Ordinary Income/Expense	
Income	
Fairgrounds Revenue	
Camping Fees - Fairgrounds	4,143.95
Dump Fees - Campground	270.00
Fair Association Lease	250.00
Fairgrounds Events	
Event Haul In Fees-Fairgrounds	70.00
Event Rentals - Fairgrounds	2,720.00
Total Fairgrounds Events	2,790.00
Fairgrounds Revenue - Misc	23.35
Tenant Leases - Fairgrounds	2,485.08
Total Fairgrounds Revenue	9,962.38
Harbor Revenue	
Annual Moorage	1,258.00
Commercial Moorage	900.00
Dinghy	450.00
Donations	81.00
Showers	192.00
SWH Uplands Lease	283.50
Transient Day Use Moorage	1,485.00
Transient Overnight Moorage	18,706.60
Total Harbor Revenue	23,356.10
Humphrey Road Revenue	
Daily Parking Fees-Humphrey Rd	3,475.66
Permit Fees - Humphrey Rd	509.55
Total Humphrey Road Revenue	3,985.21
Possession Park Revenue	
Donations - Possession Park	22.00
Rental of Residence - Poss Pk	1,400.00
Total Possession Park Revenue	1,422.00
Total Income	38,725.69
Gross Profit	38,725.69
Expense	
Administration	
Admin/Accounting Wages	4,891.23
Administrative Payroll Taxes	2,781.79
Commissioners' Salaries	1,080.00
Consultant Services	1,050.00
Employee Fringe Benefits	1,800.00
Employee IRA Matching	149.56
Executive Director Salary	8,750.00
Maintenance Manager Wages	4,500.64
Maintenance Tech 1 Wages	3,160.32
Maintenance Tech 2 Wages	4,176.48
Meetings & Education incl WPPA	185.19
Misc Expenses & Taxes	11.00
Ofc. Equip Lease, Purch, Repair	3,178.49
Office & Facilities Supplies	199.05
Office Telephone & Staff Mobile	541.05
Payroll Taxes - Commissioners	198.69
Per Diem - Commissioners	
Per Diem - Easton	483.00
Per Diem - Gordon	322.00

1:00 PM

06/03/26

Cash Basis

Port of South Whidbey

Profit & Loss

May 2026

	May 26
Per Diem - Ng	161.00
Total Per Diem - Commissioners	966.00
Port Clerk/Accountant Wages	2,637.00
Port Office Rental	2,575.00
Port Vehicles' Expense	328.08
Travel Exp - Commissioners	
Travel Expense - Easton	0.00
Travel Expense - Gordon	36.25
Travel Expense - Ng	0.00
Total Travel Exp - Commissioners	36.25
Travel Expense - Staff	771.59
Website Design & Maintenance	55.00
Total Administration	44,022.41
Bush Point Operations	
Electricity - Bush Pt	122.74
Maint & Repair - Bush Pt	190.42
Materials & Supplies - Bush Pt	396.47
Refuse Removal - Bush Pt	40.01
Total Bush Point Operations	749.64
Clinton Beach Operations	
Electricity - Clinton Beach	119.22
Materials & Supplies - Clinton	59.84
Minor Improvements - Clinton	685.20
Refuse Removal - Clinton Beach	140.77
Water System - Clinton Beach	67.29
Total Clinton Beach Operations	1,072.32
Fairgrounds Operations	
Electricity - Fairgrounds	3,097.19
Employee Benefits - Fairgrounds	600.00
Fairgrounds Misc Exp	351.52
FG Director Wages	5,165.33
FG Mktg & Events Coord Wages	2,610.40
Maint & Repair - Fairgrounds	436.80
Maint Wages - Temp Fair	0.00
Marketing/Advertising-FG	261.47
Materials & Supplies - Fair	1,786.18
Payroll Taxes - Fairgrounds	817.79
Refuse Removal - Fairgrounds	1,862.98
Taxes - Fairgrounds	
B & O Tax - Fair	128.41
Sales & Lodging Tax	888.26
Total Taxes - Fairgrounds	1,016.67
Telephone & DSL - Fairgrounds	1,193.86
Vehicle Maintenance - Fair	508.63
Total Fairgrounds Operations	19,708.82
Humphrey Rd Parking Lot Ops	
Attendant Payroll - Humphrey Rd	520.00
Materials & Supplies - Humph Rd	80.99
Payroll Taxes - Humphrey Rd	51.20
Taxes - Humphrey Rd	
B & O Taxes - Humphrey Rd	34.97
Total Taxes - Humphrey Rd	34.97
Total Humphrey Rd Parking Lot Ops	687.16

Port of South Whidbey

Profit & Loss

May 2026

06/03/26

Cash Basis

	May 26
Payroll Expenses	0.00
Possession Beach Park Ops	
Electricity - Possession	771.95
Equip (Purchase/Rent/Repair)	53.42
Maint & Repair - Possession	278.62
Maint. Wages - Possession	660.00
Materials & Suppl - Possession	354.04
Payroll Taxes - Possession	61.19
Refuse Removal - Possession	124.66
Telephone - Possession	39.64
Water System Maint - Poss Pk	150.08
Total Possession Beach Park Ops	2,493.60
South Whidbey Harbor Ops	
Dockhand - Part Time	2,220.00
Electricity - Harbor	1,685.19
Employee Benefits - Harbor	600.00
Equip (Purch/Rent/Repair) SWH	16.39
Golf Cart & Boat-Maint	33.97
Harbor Receipts Discrepancy	0.01
Harbormaster Wages	4,413.35
Maint & Repair - Harbor	142.00
Materials & Supplies - Harbor	406.30
Payroll Taxes - Harbor	709.62
Refuse Removal - Harbor	275.47
Seasonal Wages - Harbor	198.00
Taxes - Harbor	
B & O Tax - Harbor	244.55
Total Taxes - Harbor	244.55
Telephone & DSL - Harbor	209.24
Total South Whidbey Harbor Ops	11,154.09
Total Expense	79,888.04
Net Ordinary Income	-41,162.35
Other Income/Expense	
Other Expense	
Capital Expenditures	
RCO Possession Boarding Floats	34,685.00
Total Capital Expenditures	34,685.00
Total Other Expense	34,685.00
Net Other Income	-34,685.00
Net Income	-75,847.35

2026

	Jan Actual	Feb Actual	Mar Budg	Apr Budg	May Budg	Jun Budg	Jul Budg	Aug Budg	Sep Budg	Oct Budg	Nov Budg	Dec Budg	Total Budg	Difference	
OPERATING RECEIPTS															
Interest	\$ 11,000	\$ 1,060	\$ 785	\$ 643	\$ 286	\$ 919	\$ 1,316	\$ 1,050	\$ 1,065	\$ 809	\$ 546	\$ 767	\$ 990	\$ 10,236	\$ (764)
Misc. Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ 30	\$ 150	\$ 155	\$ 126	\$ 100	\$ 50	\$ 753	\$ (247)
Property Tax Income	\$ 919,000	\$ -	\$ 14,767	\$ 77,819	\$ 350,752	\$ 64,245	\$ 13,487	\$ 5,200	\$ 5,345	\$ 14,500	\$ 312,000	\$ 54,227	\$ 6,216	\$ 918,558	\$ (442)
Timber, L/H, Comp Tax Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ -	\$ 80	\$ 20	\$ -	\$ -	\$ 375	\$ 90	\$ 903	\$ (97)
Sub-total - Tax and Interest Revenue	\$ 932,000	\$ 1,060	\$ 15,552	\$ 78,462	\$ 351,038	\$ 65,644	\$ 14,803	\$ 6,360	\$ 6,580	\$ 15,464	\$ 312,672	\$ 55,469	\$ 7,346	\$ 930,450	\$ (1,550)
Fairgrounds Camping Fees	\$ 60,000	\$ 500	\$ 1,855	\$ 3,041	\$ 3,750	\$ 1,500	\$ 4,150	\$ 6,500	\$ 11,500	\$ 10,200	\$ 16,660	\$ 7,350	\$ 1,780	\$ 68,786	\$ 8,786
Fairgrounds Dump/Water Fees	\$ 6,000	\$ 245	\$ 145	\$ 155	\$ 315	\$ 500	\$ 550	\$ 550	\$ 750	\$ 750	\$ 725	\$ 575	\$ 575	\$ 5,835	\$ (165)
Fairgrounds Events	\$ 70,000	\$ 1,550	\$ 1,246	\$ 2,838	\$ 2,305	\$ 4,560	\$ 7,115	\$ 15,075	\$ 19,808	\$ 2,965	\$ 3,150	\$ 3,000	\$ 3,500	\$ 67,112	\$ (2,888)
Fairgrounds Revenue - Misc	\$ 500	\$ (38)	\$ 48	\$ 15	\$ 26	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 387	\$ (113)
Campgrounds Sales/Lodging Tax	\$ 5,250	\$ -	\$ -	\$ -	\$ 420	\$ 420	\$ 675	\$ 655	\$ 850	\$ 888	\$ 630	\$ 555	\$ 385	\$ 5,478	\$ 228
Fairgrounds L/H Tax	\$ 3,800	\$ -	\$ -	\$ -	\$ 317	\$ 447	\$ 420	\$ 337	\$ 289	\$ 342	\$ 342	\$ 270	\$ 295	\$ 3,059	\$ (741)
Fairgrounds Tenant Leases + Fair Assoc Util Re	\$ 42,000	\$ 3,175	\$ 4,677	\$ 4,028	\$ 2,466	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 50,546	\$ 8,546
Fair Assoc Lease	\$ 1,696	\$ 250	\$ 500	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,000	\$ 1,304
Sub-total - Fairgrounds Revenue	\$ 189,246	\$ 5,682	\$ 8,471	\$ 10,327	\$ 9,599	\$ 12,244	\$ 17,727	\$ 27,934	\$ 38,014	\$ 19,962	\$ 26,324	\$ 16,567	\$ 11,352	\$ 204,203	\$ 14,957
Humphrey Road Daily Parking fees	\$ 35,000	\$ 2,636	\$ 3,314	\$ 1,842	\$ 4,483	\$ 3,300	\$ 3,300	\$ 3,650	\$ 3,667	\$ 4,100	\$ 4,100	\$ 2,225	\$ 1,780	\$ 38,397	\$ 3,397
Humphrey Rd Permit Fees	\$ 30,000	\$ 3,466	\$ 351	\$ 5,275	\$ 1,844	\$ 400	\$ 5,800	\$ 2,000	\$ -	\$ 5,800	\$ 3,000	\$ 400	\$ 400	\$ 28,735	\$ (1,265)
Humphrey Rd Sales Tax	\$ 5,100	\$ -	\$ -	\$ -	\$ 567	\$ 306	\$ 561	\$ 510	\$ 357	\$ 663	\$ 510	\$ 255	\$ 357	\$ 4,086	\$ (1,014)
Sub-total - Humphrey Road Revenue	\$ 70,100	\$ 6,102	\$ 3,664	\$ 7,117	\$ 6,894	\$ 4,006	\$ 9,661	\$ 6,160	\$ 4,024	\$ 10,563	\$ 7,610	\$ 2,880	\$ 2,537	\$ 71,218	\$ 1,118
Poss. donations	\$ 200	\$ -	\$ -	\$ 3	\$ 20	\$ 20	\$ 26	\$ 20	\$ 40	\$ 5	\$ 5	\$ 5	\$ 5	\$ 149	\$ (51)
Electricity Reimb.	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ 95	\$ 85	\$ 60	\$ 60	\$ 108	\$ 165	\$ 144	\$ 842	\$ (358)
Poss. Parking Fee	\$ 100	\$ -	\$ -	\$ -	\$ 10	\$ 15	\$ 20	\$ 20	\$ 25	\$ 20	\$ -	\$ -	\$ -	\$ 110	\$ 10
Rental of Residence	\$ 15,600	\$ 1,470	\$ 1,530	\$ 1,450	\$ 1,530	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 17,740	\$ 2,140
Poss. Parking Sales Tax	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 2	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ 11	\$ 1
Sub-total - Possession Point Revenue	\$ 17,110	\$ 1,470	\$ 1,530	\$ 1,453	\$ 1,560	\$ 1,632	\$ 1,613	\$ 1,597	\$ 1,598	\$ 1,557	\$ 1,583	\$ 1,640	\$ 1,619	\$ 18,852	\$ 1,742
Harbor Revenue - Annual Moorage	\$ 19,100	\$ 840	\$ 864	\$ 9,542	\$ 864	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 24,846	\$ 5,746
Commercial Moorage	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 625	\$ 425	\$ 420	\$ 425	\$ -	\$ -	\$ -	\$ 2,745	\$ 245
Dinghy	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 255	\$ 255	\$ 255	\$ 255	\$ 255	\$ -	\$ -	\$ -	\$ 1,275	\$ 375
Dock Sales - Ice	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 255	\$ 255	\$ 120	\$ -	\$ -	\$ -	\$ 750	\$ -
Leasehold Tax Revenue	\$ 7,500	\$ -	\$ -	\$ -	\$ 294	\$ 150	\$ 225	\$ 225	\$ 225	\$ 150	\$ 1,050	\$ 1,050	\$ 1,050	\$ 4,419	\$ (3,081)
Live-Aboard Fee	\$ 1,360	\$ 319	\$ 480	\$ 160	\$ 80	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,943	\$ 583
Monthly Moorage	\$ 45,000	\$ 5,950	\$ 4,820	\$ 1,446	\$ 1,061	\$ 650	\$ -	\$ -	\$ -	\$ 2,250	\$ 5,500	\$ 7,200	\$ 7,200	\$ 36,077	\$ (8,923)
Other Harbor Revenue/Misc	\$ 100	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 15
Showers	\$ 1,500	\$ -	\$ 191	\$ 116	\$ 100	\$ 120	\$ 150	\$ 285	\$ 285	\$ 195	\$ 105	\$ 75	\$ 60	\$ 1,682	\$ 182
SWH Uplands Lease	\$ 1,500	\$ -	\$ -	\$ -	\$ 284	\$ -	\$ 375	\$ 375	\$ 375	\$ 375	\$ -	\$ -	\$ -	\$ 1,784	\$ 284
Transient Day Use Moorage	\$ 15,000	\$ 176	\$ 131	\$ 194	\$ 715	\$ 1,200	\$ 1,500	\$ 3,750	\$ 3,750	\$ 1,350	\$ 750	\$ 300	\$ 300	\$ 14,116	\$ (884)
Transient Overnight Use Moorage	\$ 176,000	\$ 1,720	\$ 2,094	\$ 4,785	\$ 11,982	\$ 15,250	\$ 35,550	\$ 30,750	\$ 38,750	\$ 30,250	\$ 10,000	\$ 7,040	\$ 5,280	\$ 193,450	\$ 17,450
Donations	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -
Sub-total - South Whidbey Harbor Revenue	\$ 271,410	\$ 9,006	\$ 8,580	\$ 16,258	\$ 15,380	\$ 20,230	\$ 40,555	\$ 38,075	\$ 46,170	\$ 37,075	\$ 19,110	\$ 17,370	\$ 15,595	\$ 283,403	\$ 11,993
Total - Operating Revenue	\$ 1,479,866	\$ 23,319	\$ 37,797	\$ 113,617	\$ 384,471	\$ 103,756	\$ 84,359	\$ 80,126	\$ 96,386	\$ 84,621	\$ 367,299	\$ 93,926	\$ 38,449	\$ 1,508,126	\$ 28,260

OPERATING DISBURSEMENTS

Administration:

Admin/Accounting Wages	\$ 40,994	\$ 2,952	\$ 3,317	\$ 3,590	\$ 4,905	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 50,500	\$ 9,506
Administration Payroll Taxes	\$ 29,000	\$ -	\$ 2,767	\$ 3,091	\$ 3,062	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 4,467	\$ 30,306	\$ 1,306
Commissioners Salaries	\$ 12,960	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 12,960	\$ -
Compensation Reserve	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 14,664	\$ (7,336)
Consultant Services	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,100	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 34,100	\$ 14,100
County service fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 64	\$ (36)
State Audit	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -
Dues & memberships	\$ 3,000	\$ 2,373	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,793	\$ (207)
Election costs	\$ 11,000	\$ 6,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,436	\$ (4,564)
Employee fringe benefits - ED, MO, PC	\$ 47,400	\$ 2,400	\$ 3,450	\$ 2,250	\$ 4,200	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 43,900	\$ (3,500)
Employee IRA matching	\$ 8,500	\$ -	\$ 328	\$ 530	\$ 147	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 6,669	\$ (1,831)
Exec Dir wages	\$ 105,000	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 105,000	\$ -
FMLA - Payroll Expense	\$ 6,000	\$ 1,770	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,981	\$ 981
Insurance	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -
Labor & Industries Taxes	\$ 26,500	\$ 4,815	\$ -	\$ -	\$ 5,459	\$ -	\$ -	\$ 6,625	\$ -	\$ -	\$ -	\$ 6,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,524	\$ (2,976)
Legal fees	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000)
Legal notices/Classified Ads	\$ 500	\$ 360	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 42	\$ -	\$ 42	\$ 42	\$ 42	\$ 42	\$ -	\$ 42	\$ 42	\$ 42	\$ 570	\$ 70
Maint. & Operations Supervisor Salary	\$ 60,000	\$ 5,337	\$ 5,467	\$ 4,615	\$ 5,078	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 60,497	\$ 497
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,314	\$ 3,840	\$ 4,032	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 47,802	\$ (1,298)
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,224	\$ 3,840	\$ 4,032	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 47,712	\$ (1,388)
Marketing - General	\$ 10,000	\$ -	\$ -	\$ 1,432	\$ -	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 8,096	\$ (1,904)
Meetings & Education - WPPA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ (2,500)
Merchant Fees	\$ 9,200	\$ 582	\$ 563	\$ 460	\$ 746	\$ 465	\$ 465	\$ 465	\$ 1,463	\$ 1,463	\$ 1,463	\$ 1,463	\$ 782	\$ 782	\$ 782	\$ 782	\$ 9,699	\$ 499	
Misc expenses & Taxes	\$ 3,000	\$ 44	\$ 2,217	\$ 1,448	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ 750	\$ 5,959	\$ 2,959
Office equipment lease, purchase, repair	\$ 6,000	\$ -	\$ 500	\$ -	\$ 12	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 4,512	\$ (1,488)
Office & facilities supplies	\$ 3,000	\$ 1,758	\$ 1,208	\$ 629	\$ 88	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 5,683	\$ 2,683
Office Telecommunications	\$ 8,000	\$ 581	\$ 651	\$ 571	\$ 701	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 7,840	\$ (160)
Payroll Taxes - Commissioners	\$ 2,000	\$ -	\$ 157	\$ 157	\$ 171	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 1,821	\$ (179)
Per diem - Commissioners	\$ 18,500	\$ 644	\$ 966	\$ 966	\$ 966	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 15,878	\$ (2,622)
Port Clerk wages	\$ 72,100	\$ 5,115	\$ 6,489	\$ 14,224	\$ 8,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,012	\$ (38,088)
Port office rent	\$ 30,900	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 30,900	\$ -
Port Vehicles' Expense	\$ 4,000	\$ -	\$ 688	\$ 288	\$ 476	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,116	\$ 116
Promotional Hosting	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 336	\$ (164)
Publications & Subscriptions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 136	\$ (64)
Travel exp.- Commissioners	\$ 4,500	\$ -	\$ -	\$ 341	\$ 36	\$ 135	\$ 1,125	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 1,125	\$ 135	\$ 135	\$ 3,437	\$ (1,063)
Travel exp.- Staff	\$ 5,000	\$ -	\$ 164	\$ 785	\$ 269	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 4,554	\$ (446)
Web design & maintenance	\$ 1,000	\$ -	\$ 963	\$ 55	\$ 246	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,928	\$ 928
Sub-total Administration	\$ 803,054	\$ 53,332	\$ 50,957	\$ 55,517	\$ 59,526	\$ 48,465	\$ 50,163	\$ 57,840	\$ 164,421	\$ 50,513	\$ 58,838	\$ 59,730	\$ 51,582	\$ 760,884	\$ (42,170)				

Bush Point Facilities

Dock/Ramp Maint & Project	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 1,502	\$ 502
Electricity	\$ 2,000	\$ 158	\$ 94	\$ 78	\$ 83	\$ 150	\$ 120	\$ 100	\$ 100	\$ 80	\$ 80	\$ 140	\$ 240	\$ 1,423	\$ (577)			
Equip (Purchase/Rent/Repair)	\$ 1,500	\$ -	\$ 71	\$ -	\$ 2,126	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 150	\$ -	\$ 3,097	\$ 1,597			
Maintenance-Bush Pt. (general)	\$ 1,500	\$ -	\$ 185	\$ -	\$ 42	\$ 150	\$ 180	\$ 180	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90	\$ 1,337	\$ (163)			
Materials & Supplies	\$ 1,000	\$ 236	\$ -	\$ -	\$ -	\$ 100	\$ 120	\$ 120	\$ 120	\$ 100	\$ 60	\$ 60	\$ 60	\$ 976	\$ (24)			
Minor Improvements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 50	\$ 300	\$ 950	\$ (50)			
Trash removal	\$ 1,200	\$ 830	\$ 40	\$ -	\$ 81	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,751	\$ 551			
Water system	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -			

Sub-total Bush Point \$ 10,200 \$ 1,224 \$ 390 \$ 78 \$ 3,334 \$ 750 \$ 620 \$ 600 \$ 1,600 \$ 530 \$ 1,030 \$ 1,090 \$ 790 \$ 12,036 \$ **1,836**

Clinton Facilities:

Dock (Maint/Repairs) - Clinton Beach \$ 1,000 \$ - \$ - \$ - \$ - \$ 50 \$ - \$ - \$ - \$ - \$ 500 \$ - \$ - \$ - \$ 550 \$ (450)
Electricity - Clinton Beach \$ 1,000 \$ 105 \$ 123 \$ 128 \$ 121 \$ 90 \$ 60 \$ 50 \$ 50 \$ 40 \$ 40 \$ 70 \$ 120 \$ 997 \$ (4)
Maintenance & Repair - Clinton Beach \$ 2,000 \$ 86 \$ 16 \$ - \$ - \$ 200 \$ 240 \$ 240 \$ 240 \$ 200 \$ 120 \$ 120 \$ 120 \$ 1,582 \$ (418)
Materials & Supplies - Clinton Beach \$ 1,000 \$ 367 \$ 193 \$ - \$ 165 \$ - \$ 120 \$ 120 \$ - \$ 100 \$ 60 \$ 60 \$ 60 \$ 1,245 \$ 245
Minor Improvements - Clinton Beach \$ 2,500 \$ - \$ - \$ - \$ - \$ 1,250 \$ - \$ - \$ - \$ 1,250 \$ - \$ - \$ - \$ 2,500 \$ -
Refuse Removal - Clinton Beach \$ 1,850 \$ 138 \$ 141 \$ 141 \$ 141 \$ 154 \$ 154 \$ 154 \$ 154 \$ 154 \$ 154 \$ 154 \$ 154 \$ 1,793 \$ (57)
Water System - Clinton Beach \$ 600 \$ 64 \$ - \$ 59 \$ - \$ 96 \$ - \$ 108 \$ - \$ 108 \$ - \$ 96 \$ - \$ 531 \$ (69)
Sub-total Clinton \$ 9,950 \$ 760 \$ 472 \$ 328 \$ 427 \$ 1,790 \$ 624 \$ 672 \$ 444 \$ 1,852 \$ 874 \$ 500 \$ 454 \$ 9,197 \$ **(753)**

Fairgrounds

Electricity \$ 32,000 \$ 3,239 \$ 4,255 \$ 3,941 \$ 4,107 \$ 1,600 \$ 1,600 \$ 1,600 \$ 1,700 \$ 5,440 \$ 1,600 \$ 1,600 \$ 3,200 \$ 33,883 \$ 1,883
Employee benefits \$ 9,480 \$ 600 \$ 600 \$ 600 \$ 600 \$ 790 \$ 790 \$ 790 \$ 790 \$ 790 \$ 790 \$ 790 \$ 790 \$ 8,720 \$ (760)
Equipment (Purchase/Rent/Repair) \$ 8,000 \$ 256 \$ 286 \$ 718 \$ 1,652 \$ 667 \$ 667 \$ 667 \$ 755 \$ 667 \$ 667 \$ 755 \$ 667 \$ 8,424 \$ 424
FG Dir Salary \$ 64,375 \$ 5,812 \$ 5,847 \$ 5,208 \$ 5,694 \$ 5,365 \$ 5,365 \$ 5,365 \$ 5,365 \$ 5,365 \$ 5,365 \$ 5,365 \$ 5,365 \$ 65,481 \$ 1,106
FG Events Coordinator Wages \$ 26,200 \$ 2,284 \$ 2,209 \$ 2,177 \$ 2,096 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 8,766 \$ (17,434)
Maint & Repair \$ 12,000 \$ - \$ 2,228 \$ 409 \$ 36 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 1,000 \$ 10,673 \$ (1,327)
Materials & Supplies \$ 15,000 \$ 1,496 \$ 1,071 \$ 2,475 \$ 796 \$ 1,250 \$ 1,000 \$ 1,250 \$ 1,250 \$ 1,250 \$ 1,250 \$ 1,250 \$ 1,250 \$ 15,588 \$ 588
Minor Improvements \$ 5,000 \$ - \$ - \$ 921 \$ - \$ 417 \$ 417 \$ 417 \$ 417 \$ 417 \$ 417 \$ 417 \$ 417 \$ 4,257 \$ (743)
Payroll Taxes \$ 8,000 \$ - \$ 667 \$ 617 \$ 693 \$ 667 \$ 667 \$ 667 \$ 667 \$ 667 \$ 667 \$ 667 \$ 667 \$ 7,313 \$ (687)
Propane \$ 4,500 \$ 584 \$ 287 \$ 345 \$ 107 \$ - \$ 1,125 \$ - \$ - \$ - \$ - \$ - \$ 1,125 \$ 3,573 \$ (927)
Refuse Removal \$ 10,000 \$ 411 \$ 206 \$ 2,368 \$ 206 \$ 833 \$ 833 \$ 833 \$ 833 \$ 833 \$ 833 \$ 833 \$ 833 \$ 9,855 \$ (145)
Taxes \$ 10,000 \$ 1,364 \$ 56 \$ 85 \$ 1,376 \$ - \$ - \$ 3,380 \$ - \$ - \$ 2,505 \$ - \$ - \$ 8,766 \$ (1,234)
Telephone & DSL \$ 13,000 \$ 1,696 \$ 1,661 \$ 1,198 \$ 1,193 \$ 1,083 \$ 1,083 \$ 1,083 \$ 1,083 \$ 1,083 \$ 1,083 \$ 1,083 \$ 1,083 \$ 14,412 \$ 1,412
Fairgrounds Misc \$ 2,000 \$ 86 \$ 139 \$ 176 \$ 214 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 1,951 \$ (49)
Vehicle Maintenance \$ 2,000 \$ - \$ 380 \$ 251 \$ 246 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 2,213 \$ 213
Water & Sewer \$ 30,000 \$ 768 \$ - \$ - \$ 900 \$ - \$ 6,600 \$ - \$ 4,500 \$ - \$ 13,800 \$ - \$ 1,800 \$ 28,368 \$ (1,632)
Sub-total Fairgrounds \$ 251,555 \$ 18,596 \$ 19,893 \$ 21,489 \$ 19,916 \$ 14,006 \$ 21,481 \$ 17,386 \$ 18,694 \$ 17,846 \$ 30,311 \$ 14,094 \$ 18,531 \$ 232,243 \$ **(19,312)**

Humphrey Parking Lot:

Attendant wages \$ 6,240 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 520 \$ 6,240 \$ -
General maintenance \$ 500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 42 \$ 255 \$ - \$ - \$ - \$ 297 \$ (203)
Minor Improvements \$ 4,000 \$ - \$ - \$ - \$ - \$ 333 \$ 333 \$ 333 \$ 333 \$ 333 \$ 333 \$ 333 \$ 333 \$ 2,664 \$ (1,336)
Materials & Supplies \$ 700 \$ 27 \$ 2,996 \$ - \$ - \$ 58 \$ 58 \$ 58 \$ 58 \$ 58 \$ 58 \$ 58 \$ 58 \$ 3,488 \$ 2,788
Payroll taxes \$ 470 \$ - \$ 2 \$ 40 \$ 43 \$ 39 \$ 39 \$ 39 \$ 39 \$ 39 \$ 39 \$ 39 \$ 39 \$ 397 \$ (73)
WSST + B&O \$ 5,100 \$ 579 \$ 549 \$ 453 \$ 845 \$ 418 \$ 240 \$ 525 \$ 525 \$ 375 \$ 320 \$ 550 \$ 510 \$ 5,890 \$ 790
Sub-total Humphrey Lot \$ 17,010 \$ 1,127 \$ 4,067 \$ 1,013 \$ 1,408 \$ 1,368 \$ 1,190 \$ 1,475 \$ 1,517 \$ 1,580 \$ 1,270 \$ 1,500 \$ 1,460 \$ 18,975 \$ **1,965**

Possession BW Park:

Dock/ramp \$ 5,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 2,500 \$ - \$ - \$ 2,500 \$ (2,500)
Electricity \$ 4,000 \$ 527 \$ 725 \$ 632 \$ 854 \$ 360 \$ 240 \$ 200 \$ 200 \$ 160 \$ 160 \$ 280 \$ 480 \$ 4,818 \$ 818
Major Equip (Purchase/Rent/Repair) \$ 2,500 \$ 53 \$ 53 \$ 53 \$ 53 \$ 208 \$ - \$ 208 \$ 500 \$ - \$ 525 \$ 208 \$ 100 \$ 1,962 \$ (538)
Maintenance & repair (general) \$ 4,000 \$ - \$ 730 \$ 1,232 \$ 80 \$ 200 \$ 600 \$ 600 \$ 600 \$ 600 \$ 200 \$ 200 \$ 200 \$ 5,242 \$ 1,242
Maintenance Wages \$ 9,000 \$ 200 \$ 200 \$ 200 \$ 190 \$ 900 \$ 900 \$ 1,350 \$ 1,350 \$ 1,350 \$ 450 \$ 450 \$ 225 \$ 7,765 \$ (1,235)
Materials & Supplies \$ 1,500 \$ 149 \$ 1,482 \$ 64 \$ 529 \$ 150 \$ 150 \$ 225 \$ 225 \$ 225 \$ 75 \$ 75 \$ 38 \$ 3,387 \$ 1,887
Minor improvements \$ 5,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,250 \$ - \$ - \$ 1,250 \$ - \$ - \$ 2,500 \$ (2,500)
Payroll Taxes - Possession \$ 750 \$ - \$ 15 \$ 15 \$ 16 \$ 75 \$ 75 \$ 113 \$ 113 \$ 113 \$ 38 \$ 38 \$ 19 \$ 630 \$ (120)
Refuse removal \$ 2,000 \$ 122 \$ 125 \$ 125 \$ 125 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 167 \$ 1,833 \$ (167)

2018A LTGO Bond Fees	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050	\$ -		
2018A LTGO Bond Interest	\$ 15,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,722	\$ 15,444	\$ -	
2018A LTGO Bond Principal	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	
2018B LTGO Bond Fees	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -	
2018B LTGO Bond Interest	\$ 18,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,296	\$ 18,592	\$ -	
2018B LTGO Bond Principal	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
Total - Capital Expenditures:	\$ 496,820	\$ -	\$ -	\$ -	\$ -	\$ 7,396	\$ -	\$ 38,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ 88,516	\$ 137,467	\$ (359,353)
Capital Excess / (Deficit):	\$ (32,320)	\$ 1,200	\$ 996	\$ 377	\$ (6,586)	\$ 1,080	\$ (37,675)	\$ 960	\$ 960	\$ 960	\$ 960	\$ (1,840)	\$ 720	\$ (87,796)	\$ (126,644)	\$ (94,324)					
Total Budget Excess / <Deficit>	\$ 86,035	\$ (67,040)	\$ (50,330)	\$ 22,141	\$ 277,228	\$ 20,432	\$ (48,645)	\$ (36,039)	\$ (111,199)	\$ (6,528)	\$ 248,452	\$ 4,290	\$ (137,495)	\$ 115,268	\$ 29,233						

Bond Fund Balance	\$ 192,221	\$ 192,541	\$ 192,700	\$ 192,750	\$ 194,727	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	\$ 193,421	
General Fund Balance	\$ 353,521	\$ 284,730	\$ 235,030	\$ 257,171	\$ 527,500	\$ 547,932	\$ 499,287	\$ 463,248	\$ 352,049	\$ 345,521	\$ 593,973	\$ 598,263	\$ 460,768								
Total Cash Balance	\$ 545,742	\$ 477,271	\$ 427,730	\$ 449,921	\$ 722,227	\$ 741,353	\$ 692,708	\$ 656,669	\$ 545,470	\$ 538,942	\$ 787,394	\$ 791,684	\$ 654,189								



Executive Director Report
Regular Meeting June 9 ,2026

Financial Reporting

In April we received approximately \$383,708 in operating, tax and capital revenue; and, incurred approximately \$ 100,103 in operating & capital expenses. April 30, 2026 cash balance was \$ 527,499 in our General Operating Account and \$ 194,727 in our Bond Account for a total of \$ 722,227

UPDATES

HIGH SPEED EV CHARGERS AT PORT PROPERTIES

In December the Port was able to co-sponsor a grant with Eformative Options. The grant was submitted to the Department of Commerce for consideration. The grant was to provide high speed Electric Vehicle (EV) chargers at the Fairgrounds and Humprey Street Parking lot. The Port was notified that \$1.5 Million was awarded to provide charging facilities at our two properties. Details are still being worked out as to the exact locations and power requirements at each location. A presentation from the group will be giving to the commission in the coming months.

CAPITAL FACILITY UPDATE

Staff has been working on our Capital facilities plan and should have it complete by September. Driven mainly by our Comprehensive Scheme of Harbor improvements and Strategic Plan performed by BST Associates, these documents will help us plan for the next few years. Working with these plans have given me the opportunity to evaluate the condition of each of our facilities and project the investment needed over the next six years. I thought that this meeting would be a good time to include a couple of charts to illustrate the capital needs in the coming years. This is in by no means a comprehensive list of all projects but a beginning to address our infrastructure needs.



“Resilient Island” EV Chargers to be Funded by WA Climate Commitment Act

FOR IMMEDIATE RELEASE: June 2, 2026

CONTACT FOR MORE INFO: Heather Rhoads, 206-755-2064, heather@eformativeoptions.com

The [Washington Dept. of Commerce announced](#) it is investing \$1.5 million in funding from Washington’s Climate Commitment Act through WA-based small business eFormative Options, in coordination with the Port of South Whidbey and Puget Sound Energy. Enthusiastically supported by Whidbey Climate ACTION, the project will develop clean transportation and distributed energy projects, starting with two sites on Whidbey Island.

The projects will pair public battery-buffered ultra-fast EV charging infrastructure with co-located solar photovoltaic generation to reduce grid demand, support clean transportation access, improve energy resilience, and demonstrate a replicable model for community-serving EV charging. Conceived in late 2025 as the region recovered from historic power outages, Whidbey Climate Action Board Chair Linda Irvine noted, “I share eFormative’s vision of improving community resilience across Washington.”

The innovative ElectricFish Level 3 ultra-fast chargers with integrated battery energy storage, together with on-site solar arrays planned for public locations including the Clinton Ferry Terminal and the Whidbey Fairgrounds & Events Center in Langley, will provide public benefits to local residents WS Ferry riders, travelers, Tribal community members, and others. The Washington Department of Archaeology & Historic Preservation reviewed the potential EVSE microgrid locations on Whidbey and determined “no historic resources will be impacted by the current project as proposed.”

“We’re excited to launch this timely project creating resilient microgrids while reducing GHG emissions through public fast charging,” noted eFormative’s founder Heather Rhoads. “The integrated energy storage and distributed generation will reduce peak demand and support widespread EV adoption.”



eFormative Options is a Washington state woman-owned small business specializing in project management, feasibility analysis, and strategic planning for sustainable energy and climate solutions. ElectricFish Energy Inc. offers a rapidly deployable, intelligent, and scalable solution for the future of distributed energy infrastructure. “Resilient Island” is a project of the Washington Electric Vehicle Charging Program and is supported with funding from Washington’s Climate Commitment Act. The CCA supports Washington’s climate action efforts by putting cap-and-invest dollars to work reducing climate pollution, creating jobs, and improving public health. Information about the CCA is available at www.climate.wa.gov.

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PORT DISTRICT OF SOUTH WHIDBEY ISLAND

RESOLUTION NO. 26-06

A RESOLUTION calling for the submission to the voters at the general election to be held on November 3, 2026, a proposition to authorize the Port District of South Whidbey Island to increase the regular real property tax levy rate by six cents per thousand dollars of assessed value and to provide for a limit factor pursuant to RCW 84.55.050 and subject to any otherwise applicable statutory dollar rate limitations, all as more particularly set forth herein.

WHEREAS, the Port District of South Whidbey Island (the “District” or the “Port”) is allowed by RCW 53.36.020 to levy a regular property tax for general port purposes not to exceed Forty-Five Cents (\$0.45) per One Thousand Dollars (\$1,000.00) of assessed value on the property within the District;

WHEREAS, the District’s current levy rate is \$0.109 per One Thousand Dollars (\$1,000.00) of assessed value;

WHEREAS, Chapter 84.55 RCW limits the District from increasing the total levy amount by one percent (1%) each year, plus the increase in valuation from new construction and improvements to property, and other specific adjustments, unless the voters of the District approve a greater increase;

WHEREAS, pursuant to RCW 84.55.050, the District may levy regular property taxes in any calendar year in excess of the limit provided for in Chapter 84.55 RCW when such levy has been authorized by a proposition approved by a majority of the voters of the District voting on the proposition at a general or special election within the District;

WHEREAS, in accordance with RCW 53.20.010, the Port District Board of Commissioners has adopted its Six-Year Comprehensive Scheme of Harbor Improvements 2023-2028 (the “Comprehensive Scheme”) following extensive public input, including the required public hearing process, and the Comprehensive Scheme identified several District facilities that will need extensive renovation to sustain economic viability over the next several years;

WHEREAS, this additional tax revenue is needed in order to provide necessary funding for the renovation and modernization of Port facilities, and will allow the Port to better leverage matching grant funds and future grant opportunities to generate additional revenue to support economic development

activities, including preservation of historic fairgrounds facilities, expansion of small business incubator programs, and improvements to waterfront access infrastructure;

WHEREAS, the application of the one hundred one percent (101%) limit factor established by RCW 84.55.010 would not be sufficient to provide for the expected cost increases required to renovate and modernize the Port facilities as outlined in the Comprehensive Scheme adopted by the Commission; and

WHEREAS, the District’s Board of Commissioners deems it necessary that the District raise its regular levy rate by six cents (from \$0.109 to \$0.169) per One Thousand Dollars of assessed value upon all the taxable property within the District for collection in tax year 2027 and increase the levy as allowed by chapter 84.55 RCW for each year thereafter.

NOW, AND THEREFORE, the Board of Commissioners of the Port District of South Whidbey Island hereby resolves as follows:

Section 1. The Auditor of Island County is hereby requested to assume jurisdiction and call for and conduct an election to be held during the general election date of November 3, 2026, and to submit to the registered voters of the District such proposition in substantially the following form, with such additions, deletions, or modifications as may be required by the Island County Prosecuting Attorney:

**PROPOSITION NO. 1
PORT DISTRICT OF SOUTH WHIDBEY ISLAND
LEVY FOR RENOVATION AND MODERNIZATION OF PORT
FACILITIES**

The Board of Commissioners of the Port District of South Whidbey Island adopted Resolution No. 2026-06 concerning a property tax increase to renovate and modernize District facilities. This measure would authorize the District to increase its levy rate by six cents (from \$0.109 to \$0.169) per \$1,000 of assessed valuation for collection in 2027. Thereafter, such dollar amount will be used as the base to compute limitations for subsequent years as allowed by Chapter 84.55 RCW.

Should this proposition be approved?

YES.....

NO.

Section 2. The Executive Director is hereby authorized and directed to deliver a certified copy of this Resolution to the Auditor of Island County within the time

period prescribed by law and to perform such other duties as are necessary and required by law in submitting to the voters of the District at the aforesaid election the proposition of whether such tax levy shall be made. The Executive Director is further authorized to implement such administrative procedures as may be necessary to carry out the directives of this Resolution.

Section 3. This Resolution shall become effective immediately upon its adoption.

Section 4. If any provision of this Resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be severable from the remaining provisions of this Resolution, and it shall in no way affect the validity of the other provisions of this Resolution.

ADOPTED by the Port District of South Whidbey Island Board of Commissioners at an open, public meeting hereof, held this 9th day of June, 2026, of which notice was given in the manner provided by law, the following Commissioners being present and voting.

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

By: Greg Easton

By: Curt Gordon

By: Jack Ng



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Fairgrounds Manager Report May 2026

****May Events:****

We hosted the South Whidbey Yacht Club's annual gala and the South Whidbey High School senior prom. Both events took place in the Pole Building, were well attended, and showed great respect for the property. The 4-H horse show and leader's show were small but well-organized, and the photos from the events captured the fun atmosphere.

****Upcoming Events:****

- June 4: Harbor Hopper first sailing
- June 6-7: WWGA
- June 13: Island Betties Barrel Racing Series
- June 20: 4-H Centaurs Show
- June 28: Island Betties Barrel Racing Series
- June 29 – July 3: South Whidbey Parks Youth Photography Class

We have added a new kitchen tenant, YoYo Bagels, who will be using the Coffman Kitchen one day per week. I am also collaborating with three other kitchen tenants, with plans to start this summer.

****Marketing:****

I have been promoting the Harbor Hopper on the Port, Fairgrounds, and Harbor's Facebook pages, as well as local groups. I made the press release regarding the levy lift public on social media starting on May 27.

Whidbey Island Fair & Little BIG Fest have both signed their 2026 event agreements.

I attended a Zoom meeting sponsored by the International Association of Venue Managers specifically for Fairgrounds and Amphitheater managers. The main topics of discussion included keeping patrons safe during severe weather, using technology to identify fake IDs, and the observation that event ticket sales are down for everyone, with attendance steadily declining over the past year.

The Fair Association's engineer has advised that the remaining grandstand roof needs to be demolished for safety reasons. We are currently working on a temporary plan for this year's Fair so that area can again be used.

Thank you to Christian, Carter, and Nick, who have been helping keep the Fairgrounds looking really nice this spring.

May 2026 Operations Report

May has been a project heavy month as we prepare for our new Harbor Hopper ferry service and Fair. We are on track to have our facilities up and running at full capacity for a busy summer season.

Facility Updates:

Clinton Beach:

We had to address some minor repairs to our bathrooms, on top of our routine maintenance work. Otherwise, work at Clinton Beach thus far has been trouble free.

South Whidbey Harbor:

Our main goal this season has been to prepare for our ferry service. We have constructed a new boarding ramp for our Harbor Hoper Ferry, which puts our best foot forward in welcoming guests into Langley. We had a minor water leak under the docks that was quickly repaired and reinforced to prevent further issues. Additionally we have made an effort to repair and clean up the entryway onto the docks to improve the guest experience.

Fairgrounds:

We have begun our renovation of the Main Bathrooms, and thus far have torn out and removed the old interior of the building and begun the interior work of the project. We will continue to make progress with this project through June. Otherwise, we are getting a headstart on Pre-Fair maintenance in coordination with the Fair Association.

Possession Beach:

Possession Beach is being frequented by fishers as the season takes off, and regular upkeep of the facility is on track.

Respectfully submitted,

Christian Tomisser

*Operations Manager
Port of South Whidbey*