

THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND

REGULAR MEETING

Held at Freeland Library Meeting Room, 5495 Harbor Avenue, Freeland WA 98249

With virtual access via Zoom Meeting Service

Tuesday, September 8, 2026, at 4:00 p.m.

AGENDA

Join Zoom Meeting

<https://us02web.zoom.us/j/84592196378>

Meeting ID: 845 9219 6378

One tap mobile

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Meeting ID: 845 9219 6378

Find your local number: <https://us02web.zoom.us/j/84592196378>

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 August 11, 2026
- Approval of Minutes from Special Meeting of August 17, 2026
- Approval of August Vouchers in the amount of \$ 110,858.66
(With this payment of vouchers, we will have \$422,705 left in Bond and Operating funds)

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.*

EXECUTIVE DIRECTOR REPORT

Financial Update

- July 2026 Financial Statement
- July P&L
- July 2026 Balance Sheet
- August Purchase and Payables
- 2026 Financial Forecast

1. Surplus of Port Backhoe

2. Rental of Coffman Building

3. Draft 2027 Budget and Schedule

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

August 11, 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), Kevin Murphy (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, July 14, 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 from the Regular Meeting of July 14, 2026
- Approval of July vouchers in the amount of \$230,356
- Resolution Appointing Branch Business Services Alternate Auditing Officer

ACTION

Motion made by Gordon and seconded by Easton to approve the Consent Agenda including the authorization and acceptance of July Vouchers in the amount of \$230,356.86 and the service contract with Branch Business Services. Before approval of vouchers Commissioner Gordon asked Director Pivarnik how much money would be left in the accounts after this. Director Pivarnik indicated that at the end of August there would be approximately \$532,000. With that.; Motion passed unanimously.

Presentation by: Tadd Lisman, from E Formative Solutions, presented the preliminary plan to install EV chargers at the Fairgrounds and the Humphrey Street parking lot. Mr. Lisman outlined where the project is, and said that they would keep the Commission apprised as the company moved through permitting. During the presentation a Deborah Stewart, of Clinton commented on the installation of electric infrastructure at the of the Humphrey street parking lot. She expressed the potential environmental impacts of the charger and other installations. Mr. Lisman said that they hadn't heard of any impacts in similar installations but will check with the manufacturer as to any environmental impact experienced at similar sites. It was stressed that they are still in the early stages of this project and many potential changes could be made. Derek Hoshiko from energize Langley expressed support for this important project. Mike Gallion expressed concern over taking any space from the campground for EV chargers because during Fair that area is extremely full.

Presentation by: Christopher Baldwin Design, Logo and branding presentation

Chris Baldwin informed the Commission that he is working with Port staff to come up with concepts to rebrand the Port. The marketing committee wanted to explore a different logo ideas to represent the Port. The committee has been working with his company for the last few months and the team has come up with logo concepts that were then presented to the Commission for their consideration. The Commission

and staff voiced their opinion on the different options and Mr. Baldwin will make some changes based on the comments and will come back to the Commission for review.

EXECUTIVE DIRECTOR REPORT

Financial Update Executive Director Pivarnik reported that in June we received approximately \$76,119 in operating, tax and capital revenue; and incurred approximately \$125,116 in operating & capital expenses. As of June 30, 2026, our cash balance was \$400,896.15 and we had \$ 164,781.83 in our investment accounts for a total of \$565,677.98

Director Pivarnik outlined various projects that staff has been working on this past month. He highlighted RCEDF and FEMA funding for Possession Boat Ramp, Harbor Hopper operations, and Fair booth participation.

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.*

Operations

Christian Tomisser reported that the focus had been the completion of the main restrooms at the fairgrounds before the fair. He also reported working with our engineer firm Facet to complete the final bid drawings for the Possession Beach boat ramp.

Fairgrounds

Fairgrounds Manager David Stern reported that increased commercial kitchen usage. He also reported that Ragnar and the Fair went really well this year.

South Whidbey Harbor

Harbormaster Kevin Murphy reported he is really working on getting the team to really focus on improved customer service. He also discussed improving the responsiveness of facility maintenance.

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Clinton Community Council (CCC):

Council of Governments (COG),:

Island Regional Transportation Planning Organization (IRTPO):

Commissioner Gordon was able to talk to the County Engineer about the TIP for the Passenger Only Ferry terminal

Ng: WPPA:

Commissioner Ng attended the Commissioner Seminar and they did a bus tour around the area. The discussion was about Microsoft's data center going in and talked about bringing over 8 billion dollars of economic vitality to the community and how it creates job around the area whether in construction, operation or support. The seminar also had a presentation about the "tree report" where they sighted that over 9 million cases of apples are shipped to India. The Executive Committee also considered the Swinomish Tribe's request to join the WPPA.

Marketing & Promotion:

Easton:

Marine Resources Committee (MRC):

The MRSC is working on a strategic plan for the Committee

WPPA Legislative Committee:

Port Staffs have been concerned with the GMA and how it is affecting growth in their districts
There is a vacancy on the committee and they are asking Commissioners to consider nominating someone.

City of Langley Council Meetings:

Commission Easton reported that the City of Langley will be putting a levy lift on the November ballot. He also reported that the current Public Records Request to the city has triggered more legal actions. He also said that he is trying to get the results of the library levy by precinct.

UNFINISHED BUSINESS: None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 5:55 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 DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Special Meeting

August 17, 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)

MEETING CALL TO ORDER: The Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Monday, August 17, 2026, in person at the Port Conference room at 1804 Scott Rd. in Freeland, Washington and online via Zoom Meeting Service. Commissioner Greg Easton (President) called the Special Meeting to order at 12PM., followed by the Pledge of Allegiance.

EXECUTIVE DIRECTOR REPORT

Executive Director Pivarnik outlined for the Commission that the tenant that has occupied the Possession Beach Property house for the last year has been refusing to leave the property. The use-agreement between the Port and tenant had expired on July 15, 2026 and he was informed that the agreement was not going to be renewed. The tenant had been given four months' notice so that he could relocate before expiration.

Director Pivarnik presented Resolution 26-08 to the Commission for possible approval. This resolution would give the Executive Director the authority to hire legal counsel to prepare paperwork to begin the eviction process of this tenant.

ACTION

Motion made by Gordon and seconded by Ng to approve Resolution 26-08. Motion passed unanimously.

The Commissioners then briefly discussed the workforce housing need in the community and talked about organizations that are doing studies on the communities' needs. Commissioner Gordon said that he spoke with Rose Hughes with Island Roots Housing about a study that they will be conducting in Coupeville. Commissioner Gordon was wondering how the Port might be able to support this study and possibly extend the study into South Whidbey. Director Pivarnik said that he would be in touch with Rose to discuss if any collaboration would be possible.

ACTION

ADJOURNMENT: Without any further action, the Meeting was adjourned at 12:45 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 COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000**

09/08/2026 Meeting

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-0901	Bay City Supply	1398.81
26-0902	Branch Business Services	5211.32
26-0903	China City Properties, LLC	2575.00
26-0904	Clinton Water District	111.03
26-0905	Comcast Business	434.43
26-0906	Edward Jones	290.76
26-0907	Hanson's Building Supply	791.04
26-0908	Heritage Bank	2372.80
26-0909	Honey Bucket	142.00
26-0910	Island Disposal	1851.79
26-0911	Jerry Beck & company Inc	771.23
26-0912	KPFF Inc	836.47
26-0913	Little BIG Fest	1000.00
26-0914	Liz Loomis Public Affairs	1050.00
26-0915	Puget Sound Energy	6088.95
26-0916	Sebo's Do-It Center	596.12
26-0917	South Whidbey School District	735.76
26-0918	Vaneryacht Porpane Inc	435.86
26-0919	Whidbey Preservation Society	200.00
26-0920	Whidbey Telecom - Vendor	1463.20
26-0921	Zoro Tools Inc	312.86
	TOTAL VOUCHER	\$28,669.43
	ELECTRONIC VOUCHERS	
EFT-0901	Direct Deposit - Payroll 09/08/2026	46,904.08
EFT-0902	EFTPS - IRS 941 Tax Liability 09/08/2026	11,412.32
EFT-0903	Wash State Dept of Revenue-Excise Tax- 07/2026	2,147.66
	TOTAL ELECTRONIC VOUCHERS	60,464.06
	TOTAL	89,133.49

Total 21 of vouchers submitted: 26-0901 thru 26-0921 \$28,669.43 and 3 EFT Payment \$60,464.06.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Dawn Wilson

Auditing Officer

Date 09/08/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-0901 thru 26-0921 \$28,669.43 and 3 EFT Payment \$60,464.06.

Commissioner

Commissioner

Commissioner

Port of South Whidbey \Meetings\2026 09 08 MTG\09-08-2026 J. Gordon for POSW Approval

NG

**PORT OF SOUTH WHIDBEY
ISLAND COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000**

08/26/2026 Voucher Submission

09/08/2026 MTG

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-0830	CSD Attorneys at Law	1800.00
26-0831	Facet	6832.00
26-0832	Facet	10190.00
26-0833	Fire Chief Equipment	1551.24
26-0834	Liz Loomis Public Affairs	1050.00
26-0835	Ricoh USA	44.39
26-0836	Sound Business Center	107.46
26-0837	Whidbey Water Services	150.08
	TOTAL VOUCHER	\$21,725.17
	ELECTRONIC VOUCHERS	
	TOTAL ELECTRONIC VOUCHERS	0.00
	TOTAL	21,725.17

Total 8 of vouchers submitted: 26-0830 thru 26-0837 \$21,725.17 and 0 EFT Payment \$00.00.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Auditing Officer

Date 08/26/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-0830 thru 26-0837 \$21,725.17 and 0 EFT Payment \$00.00.

Commissioner
Easton

Commissioner
Gordon

Commissioner
NG

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
SEPTEMBER 2026

August 1, 2026



1804 Scott Road, Suite 303 • 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 July 31, 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.

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

September 1, 2026

Port of South Whidbey
Summary Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending July 31, 2026

	BUDGET	July 26	Year to Date	% of Budgeted	Budget Variance in \$\$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue	189,246	29,672	96,332	50.90%	92,914
Harbor Revenue	271,410	43,711	148,495	54.71%	122,915
Humphrey Road Revenue	70,100	6,519	45,912	65.50%	24,188
Interest Income	11,000	1,081	5,039	45.81%	5,961
Miscellaneous Income	1,000	-	1,225	122.49%	(225)
Possession Park Revenue	17,110	1,650	10,493	61.33%	6,617
Property Tax Income	919,000	5,848	519,020	56.48%	399,980
Timber, L/H, Comp Tax Income	1,000	57	277	27.65%	724
Total Income	1,479,866	88,536	826,793	55.87%	653,074
Gross Profit	1,479,866	88,536	826,793		653,074
Expense					
Administration	803,054	54,710	359,652	44.79%	443,402
Bush Point Operations	10,200	1,164	7,777	76.24%	2,423
Clinton Beach Operations	9,950	664	4,715	47.39%	5,235
Fairgrounds Operations	251,555	16,758	135,505	53.87%	116,050
Humphrey Rd Parking Lot Ops	17,010	591	9,608	56.49%	7,402
Possession Beach Park Ops	36,750	2,185	112,356	305.73%	(75,606)
South Whidbey Harbor Ops	232,992	30,391	107,933	46.32%	125,059
Total Expense	1,361,511	106,463	737,546	54.17%	623,965
Net Ordinary Income	118,355	(17,927)	89,247	75.41%	29,108
Other Income/Expense					-
Other Income					-
Capital Revenue	1,291,750	208	4,675	0.36%	1,287,075
Total Other Income	1,291,750	208	4,675	0.36%	1,287,075
Other Expense					-
Capital Expenditures	1,437,320	19,244	118,976	8.28%	1,318,344
Total Other Expense	1,437,320	19,244	20,232	1.41%	1,417,088
Net Other Income	(145,570)	(19,036)	(15,557)	10.69%	(130,013)
Net Income	(27,215)	(36,962)	73,690	-270.77%	(100,905)

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid

For the Year to Date Period Ending July 31,2026

	BUDGET	July 2026	Year To Date	% of Budget	Budget Variance \$\$
Ordinary Income/Expense					
Income					
Interest Income	11,000	286	2,773	25.21%	8226.73
Miscellaneous Income	1,000	810	810	81.04%	189.56
Property Tax Income	919,000	350752	443,337	48.24%	475663.04
Timber, L/H, Comp Tax Income	1,000	0	0	0.00%	1000.00
Total Income	932,000	351848	446,921	47.95%	485079.33
Gross Profit	932,000	351848	446,921	47.95%	485079.33
Expense					
Administration					
Admin/Accounting Wages	40,994	4916	29,266.19	71.39%	11727.81
Administrative Payroll Taxes	29,000	0	16,203.43	55.87%	12796.13
Commissioners' Salaries	12,960	1080	7,560.00	58.33%	5400.00
Compensation Reserve	22,000	0	0.00	0.00%	22000.44
Consultant Services	20,000	1050	5,250	26.25%	14749.56
County Service Fees	100	0	0	0.00%	100.44
Dues & Memberships	3,000	0	2,745	91.48%	255.49
State Audit Expenses	10,000	0	0	0.00%	10000.00
Election Costs	11,000	0	6,436	58.51%	4563.31
Employee Fringe Benefits	47,400	2400	17,400	36.71%	30000.00
Employee IRA Matching	8,500	0	1,697	19.97%	6802.99
Executive Director Salary	105,000	8750	61,250	58.33%	43750.00
FMLA & CARES Payroll Taxes	6,000	1762	5,744	95.73%	256.23
Insurance (Port-wide)	115,000	135	135	0.12%	114865.44
Labor & Industries Taxes	26,500	5714	15,989	60.33%	10511.74
Legal Fees	4,000	0	0	0.00%	4000.44
Legal Notices/Classified Ads	500	403	1,206	241.49%	(706.83)
Maintenance Manager Wages	60,000	6332	36,937	61.56%	23062.87
Maintenance Tech 1 Wages	49,100	3868	25,584	52.11%	23515.56
Maintenance Tech 2 Wages	49,100	2728	22,912	46.66%	26187.68
Marketing - General	10,000	2000	3,727	37.27%	6273.72
Meetings & Education incl WPPA	5,000	0	914	18.29%	4085.37
Merchant Fees	9,200	687	3,868	42.04%	5331.77
Misc Expenses & Taxes	3,000	0	1,528	50.93%	1472.05
Ofc. Equip Lease, Purch, Repair	6,000	0	3,837	63.95%	2162.99
Office & Facilities Supplies	3,000	371	4,325	144.18%	(1325.43)
Office Telephone & Staff Mobile	8,000	541	4,027	50.35%	3972.13
Payroll Taxes - Expenses	0	4389	4,389	-100.00%	(4389.00)
Payroll Taxes - Commissioners	2,000	0	1,043	52.18%	956.28
Per Diem - Commissioners		0			
Per Diem - Easton	6,167	483	2,737	44.38%	3429.56
Per Diem - Gordon	6,166	161	2,898	47.00%	3268.44
Per Diem - Ng	6,167	322	1,288	20.89%	4878.56
Total Per Diem - Commissioners	18,500	966	6,923	37.42%	11576.56
Permitting-Ongoing	0	578	577.50		

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid

For the Year to Date Period Ending July 31,2026

	BUDGET	July 2026	Year To Date	% of Budget	Budget Variance \$\$
Port Clerk/Accountant Wages	72,100	1484	40,000.76	55.48%	32099.68
Port Office Rental	30,900	2575	18,025.00	58.33%	12875.00
Port Vehicles' Expense	4,000	371	2,544.56	63.61%	1455.88
Promotional Hosting	500	172	171.76	34.38%	327.80
Publications & Subscriptions	200	0	0	0.00%	199.56
Travel Exp - Commissioners					
Travel Expense - Easton	1,500	0	304	20.28%	1195.74
Travel Expense - Gordon	1,500	0	1,088	72.54%	411.85
Travel Expense - Ng	1,500	355	355	23.68%	1144.75
Total Travel Exp - Commissioners	4,500	355	1,748	38.84%	2752.34
Travel Expense - Staff	5,000	944	4,117	82.36%	882.17
Website Design & Maintenance	1,000	140	1,570	156.89%	(569.13)
Total Administration	803053	54710	359651	44.79%	443401.54
Net Ordinary Income	128947	297138	87270	67.68%	41677.79
Other Income/Expense					
Other Income					
Capital Revenue					
Clean Vessel Program Grant	750	0	0	0.00%	750.00
Fairgrounds					
IC Grant 1 - Workforce Housing	125,000	0	0	0.00%	124999.56
RCEDF Grant - Fairgrounds	0	0	468		(468.00)
WSDA Grant - Fairgrounds	36,000	0	0	0.00%	36000.00
Total Fairgrounds	161,000	0	468	0.29%	160531.56
STBG Clinton Dock	1,118,000	0	0	0.00%	1118000.00
Total Capital Revenue	1,279,000	0	468	0.04%	1278532.00
Total Other Income	1,279,749	0	468	0.04%	1279281.12
Other Expense					
Capital Expenditures					
Clinton Dock - POF	1,148,000	0	0	0.00%	1147999.56
Clinton Dock-Passenger Ferry	0	0	7,396	100.00%	(7395.95)
Fairgrounds - Cap Improvements	15,250	1229	7,811	51.22%	7439.14
Fairgrounds - Workforce Housing	125,000	0			
RCO Possession Boarding Floats	0	18016	65,317	100.00%	(65316.80)
SWH Capital Improvements	10,000	0	0	0.00%	10000.00
Total Capital Expenditures	1,298,250	19245	80,524	6.20%	1217725.95
Total Other Expense	1,298,250	19245	80,524	6.20%	1217725.95
Net Other Income	(18500)	(19245)	(19,764)	106.83%	1263.34
Net Income	110447	277894	205,560	186.12%	(95113.57)

Port of South Whidbey
Bush Point Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending July 31, 2026

	Budget	July 26	Year To Date	% of BUDGET	BADGET VARIANCE \$
Ordinary Income/Expense					
Expense					
Bush Point Operations					
Dock & Ramp - Bush Pt	1,000	-	1,002	100.24%	-2.42
Electricity - Bush Pt	2,000	77	713	35.65%	1286.91
Equipment - Bush Pt	1,500	-	2,196	146.42%	-696.35
Maint & Repair - Bush Pt	1,500	59	1,173	78.23%	326.59
Materials & Supplies - Bush Pt	1,000	52	685	68.50%	315.05
Minor Improvements - Bush Pt	1,000	-	-	0.00%	1000.00
Refuse Removal - Bush Pt	1,200	40	1,071	89.23%	129.30
Water System - Bush Pt	1,000	936	936	93.60%	64.00
Total Bush Point Operations	10,200	1,164	7,777	76.24%	2423.08
Total Expense	10,200	1,164	7,777	76.24%	2423.08
Net Ordinary Income	(10,200)	(1,164)	(7,777)	76.24%	-2423.08
Net Income	(10,200)	(1,164)	(7,777)	76.24%	-2423.08

Port of South Whidbey
Clinton Beach Statement of Revenue Collected and Expenses Paid

For the Year to Date Period Ending July 31, 2026

	<u>Budget</u>	<u>July 26</u>	<u>Year To Date</u>	<u>% of Budget</u>	<u>Budget Variance \$</u>
Ordinary Income/Expense					
Expense					
Clinton Beach Operations					
Dock (Maint/Project) - Clinton	1,000	-	-	0.00%	1,000
Electricity - Clinton Beach	1,000	91	792	79.18%	208
Maint & Repair - Clinton Beach	2,000	25	823	41.13%	1,177
Materials & Supplies - Clinton	1,000	125	959	95.94%	41
Minor Improvements - Clinton	2,500	-	685	27.41%	1,815
Refuse Removal - Clinton Beach	1,850	141	983	53.11%	867
Water System - Clinton Beach	600	283	474	78.97%	126
Total Clinton Beach Operations	<u>9,950</u>	<u>664</u>	<u>4,715</u>	<u>47.39%</u>	<u>5,235</u>
Total Expense	<u>9,950</u>	<u>664</u>	<u>4,715</u>	<u>47.39%</u>	<u>5,235</u>
Net Ordinary Income	<u>-9,950</u>	<u>(664)</u>	<u>(4,715)</u>	<u>47.39%</u>	<u>(5,235)</u>
Net Income	<u>-9,950</u>	<u>(664)</u>	<u>(4,715)</u>	<u>47.39%</u>	<u>5,235</u>

Port of South Whidbey
Whidbey Island Fairgrounds Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending July 31, 2026

	Budget	July 26	Year To Date	% of Budget	Budget Variance \$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue					
Camping Fees - Fairgrounds	60000	5259	23825	39.71%	36175
Dump Fees - Campground	6000	315	1805	30.08%	4195
Fair Association Lease	1696	0	3000	176.89%	(1304)
Fairgrounds Events					
Event Haul In Fees-Fairgrounds	600	8	198	100.00%	402
Event Rentals - Fairgrounds	69400	22297	42923	61.85%	26477
Total Fairgrounds Events	<u>70000</u>	<u>22305</u>	<u>43121</u>	<u>61.60%</u>	<u>26879</u>
Fairgrounds Revenue - Misc	500	0	90	17.92%	410
Taxes - Fairgrounds					
Camping Sales/Lodging Tax	5250	0	1030	19.63%	4220
L/H Tax Revenue - Fairgrounds	3800	0	1512	39.80%	2288
Total Taxes - Fairgrounds	<u>9050</u>	<u>0</u>	<u>2543</u>	<u>28.10%</u>	<u>6507</u>
Tenant Leases - Fairgrounds	42000	1792	21949	52.26%	20051
Total Fairgrounds Revenue	<u>189246</u>	<u>29672</u>	<u>96332</u>	<u>50.90%</u>	<u>92914</u>
Total Income	<u>189246</u>	<u>29672</u>	<u>96332</u>	<u>50.90%</u>	<u>92914</u>
Gross Profit	<u>189246</u>	<u>29672</u>	<u>96332</u>	<u>50.90%</u>	<u>92914</u>
Expense					
Fairgrounds Operations					
Electricity - Fairgrounds	32000	2099	22814	71.30%	9186
Employee Benefits - Fairgrounds	9480	600	4200	44.30%	5280
Equipment (Purch/Rent/Repair)	8000	346	4109	51.36%	3891
Fairgrounds Misc Exp	2000	100	1219	60.94%	781
FG Director Wages	64375	0	27727	43.07%	36648
FG Mktg & Events Coord Wages	26200	4734	20664	78.87%	5536
Maint & Repair - Fairgrounds	12000	0	4766	39.72%	7234
Marketing/Advertising-FG	0	0	1602	100.00%	(1602)
Materials & Supplies - Fair	15000	3727	11972	79.81%	3028
Minor Improvements - Fair	5000	0	921	18.43%	4079
Payroll Taxes - Fairgrounds	8000	0	4120	51.50%	3880
Propane - Fairgrounds	4500	0	1803	40.08%	2697
Refuse Removal - Fairgrounds	10000	744	6666	66.66%	3334
Taxes - Fairgrounds					
B & O Tax - Fair	0	603	1888	100.00%	(1888)
Leasehold Tax - Fair	10000	872	3188	31.88%	6812
Sales & Lodging Tax	0	106	2076	100.00%	(2076)
Total Taxes - Fairgrounds	<u>10000</u>	<u>1582</u>	<u>7152</u>	<u>71.52%</u>	<u>2848</u>
Telephone & DSL - Fairgrounds	13000	1195	9332	71.78%	3668
Vehicle Maintenance - Fair	2000	368	2281	114.03%	(281)
Water & Sewer - Fairgrounds	30000	1263	4158	13.86%	25842
Total Fairgrounds Operations	<u>251555</u>	<u>16758</u>	<u>135505</u>	<u>53.87%</u>	<u>116050</u>
Total Expense	<u>251555</u>	<u>16758</u>	<u>135505</u>	<u>53.87%</u>	<u>116050</u>
Net Ordinary Income	<u>-62309</u>	<u>12914</u>	<u>-39173</u>	<u>62.87%</u>	<u>(23136)</u>
Net Income	<u>-62309</u>	<u>12914</u>	<u>-39173</u>	<u>62.87%</u>	<u>(23136)</u>

Port of South Whidbey
Humphrey Road Parking Lot Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending July 31, 2026

	<u>Budget</u>	<u>July 2026</u>	<u>Year to Date</u>	<u>% of Budget</u>	<u>Budget Variance \$</u>
Ordinary Income/Expense					
Income					
Humphrey Road Revenue					
Daily Parking Fees-Humphrey Rd	35000	4240	24014	68.61%	10986
Permit Fees - Humphrey Rd	30000	2279	19810	66.03%	10190
Sales Tax - Humphrey Rd	5100	0	2088	40.94%	3012
Total Humphrey Road Revenue	<u>70100</u>	<u>6519</u>	<u>45912</u>	<u>65.49%</u>	<u>24188</u>
Total Income	<u>70100</u>	<u>6519</u>	<u>45912</u>	<u>65.49%</u>	<u>24188</u>
Gross Profit	<u>70100</u>	<u>6519</u>	<u>45912</u>	<u>65.49%</u>	<u>24188</u>
Expense					
Humphrey Rd Parking Lot Ops					
Attendant Payroll - Humphrey Rd	6240	520	2080	33.33%	4160
General Maint - Humphrey Rd	500	0	0	0.00%	500
Improvements - Humphrey Lot	4000	0	0	0.00%	4000
Materials & Supplies - Humph Rd	700	41	3024	431.94%	(2324)
Payroll Taxes - Humphrey Rd	470	0	162	34.50%	308
Taxes - Humphrey Rd					
B & O Taxes - Humphrey Rd		31	65	100.00%	(65)
WSST - Parking	5100	0	2363	46.32%	2738
Total Taxes - Humphrey Rd	<u>17010</u>	<u>31</u>	<u>2428</u>	<u>14.27%</u>	<u>14582</u>
Total Humphrey Rd Parking Lot Ops	<u>17010</u>	<u>591</u>	<u>7694</u>	<u>45.23%</u>	<u>9316</u>
Total Expense	<u>17010</u>	<u>591</u>	<u>7694</u>	<u>45.23%</u>	<u>9316</u>
Net Ordinary Income	<u>53090</u>	<u>5927</u>	<u>38218</u>	<u>71.99%</u>	<u>14872</u>
Net Income	<u>53090</u>	<u>5927</u>	<u>38218</u>	<u>71.99%</u>	<u>14872</u>

Port of South Whidbey
Possession Beach Waterfront Park Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending July 31, 2026

	<u>Budget</u>	<u>July 26</u>	<u>Year To Date</u>	<u>% of Budget</u>	<u>Budget Variance \$</u>
Ordinary Income/Expense					
Income					
Possession Park Revenue					
Donations - Possession Park	200	100	153	76.40%	47
Electricity reimb - Poss Pk	1200	0	0	0.00%	1,200
Parking Fees - Possession	100	0	10	10.00%	90
Rental of Residence - Poss Pk	15600	1550	10330	66.22%	5,270
Sales Tax - Possession Parking	10	0	0	0.00%	10
Total Possession Park Revenue	<u>17110</u>	<u>1650</u>	<u>10493</u>	<u>61.33%</u>	<u>6,617</u>
Total Income	<u>17110</u>	<u>1650</u>	<u>10493</u>	<u>61.33%</u>	<u>6,617</u>
Gross Profit	17110	1650	10493	61.33%	6,617
Expense					
Possession Beach Park Ops					
Dock & Ramp - Possession	5000	0	0	0.00%	5,000
Electricity - Possession	4000	490	2374	59.34%	1,626
Equip (Purchase/Rent/Repair)	2500	53	214	8.55%	2,286
Maint & Repair - Possession	4000	33	2042	51.06%	1,958
Maint. Wages - Possession	9000	800	790	8.78%	8,210
Materials & Suppl - Possession	1500	403	2224	148.28%	(724)
Minor Improvements - Poss Pk	5000	0	0	0.00%	5,000
Payroll Taxes - Possession	750	0	62	8.21%	688
Refuse Removal - Possession	2000	125	496	24.79%	1,504
Taxes - Possession					
B &O Taxes - Poss Pk	25	91	91	363.80%	(66)
WSST - Overnight Parking	25	0	0	0.00%	25
Total Taxes - Possession	<u>50</u>	<u>91</u>	<u>91</u>	<u>181.90%</u>	<u>(41)</u>
Telephone - Possession	1200	40	159	13.23%	1,041
Water System Maint - Poss Pk	<u>1750</u>	<u>150</u>	<u>1082</u>	<u>61.81%</u>	<u>668</u>
Total Possession Beach Park Ops	<u>36750</u>	<u>2184</u>	<u>9532</u>	<u>25.94%</u>	<u>27,218</u>
Total Expense	<u>36750</u>	<u>2184</u>	<u>9532</u>	<u>25.94%</u>	<u>27,218</u>
Net Ordinary Income	<u>-19640</u>	<u>-535</u>	<u>960</u>	<u>-4.89%</u>	<u>(20,600)</u>
Net Income	<u>-19640</u>	<u>-535</u>	<u>960</u>	<u>-4.89%</u>	<u>(20,600)</u>

Port of South Whidbey
South Whidbey Harbor Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending July 31, 2026

	BUDGET	July 2026	Year To Date	% of Budget	Budget Variance \$
Income					
Harbor Revenue					
Annual Moorage	19100	504	15520	81.26%	3580
Commercial Moorage	2500	0	1800	72.00%	700
Dinghy	900	0	900	100.00%	0
Dock Sales - Ice	750	0	0	0.00%	750
Donations	200	40	157	78.66%	43
Harbor Revenue - Misc	100	0	0	0.00%	100
L/H Tax Revenue - SWH	7500	0	3430	45.73%	4070
Live-aboard fee	1360	0	1039	76.42%	321
Monthly Moorage	45000	0	13277	29.50%	31723
Showers	1500	138	858	57.22%	642
SWH Uplands Lease	1500	0	1134	75.60%	366
Transient Day Use Moorage	15000	2150	6186	41.24%	8814
Transient Overnight Moorage	176000	40879	104194	59.20%	71806
Total Harbor Revenue	271410	43711	227699	83.89%	43711
Expense					
South Whidbey Harbor Ops					
Asst Harbormaster Wages	35000	0	1545	4.41%	33455
DNR Tidelands Lease	12000	14735	14735	122.79%	(2735)
Dockhand - Part Time	21840	3630	12960	59.34%	8880
Electricity - Harbor	15000	821	11811	78.74%	3189
Employee Benefits - Harbor	15480	600	4200	27.13%	11280
Equip (Purch/Rent/Repair) SWH	3000	126	1657	55.22%	1343
Golf Cart & Boat-Maint	800	0	34	4.25%	766
Harbormaster Wages	59122	4777	30798	52.09%	28324
Ice Purchases	600	0	0	0.00%	600
Maint & Repair - Harbor	6000	142	1060	17.67%	4940
Materials & Supplies - Harbor	9000	642	5830	64.78%	3170
Minor Improvements - Harbor	1500	0	266	17.73%	1234
Payroll Taxes - Harbor	10900	0	3472	31.85%	7428
Pump-Out Barge M & R	1000	0	0	0.00%	1000
Refuse Removal - Harbor	4500	275	1950	43.33%	2550
Seasonal Wages - Harbor	10000	1359	2480	24.80%	7521
Taxes - Harbor					
B & O Tax - Harbor	0	1040	2170	100.00%	(2170)
Leasehold Tax - Harbor	15000	1007	8014	53.43%	6986
Total Taxes - Harbor	15000	2047	10184	67.90%	4816
Telephone & DSL - Harbor	3000	215	2785	92.82%	215
Water & Sewer - Harbor	9250	1020	8230	88.97%	1020
Total South Whidbey Harbor Ops	232992	30391	113996	48.93%	118996
Total Expense	232992	30391	113996	48.93%	118996
Net Income	38418	13319	113704	295.96%	(75286)

Port of South Whidbey
LTGO Bonds Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending July 31, 2026

	Budget	July 2026	Year To Date	% of Budget	Budget Variance \$
Other Income/Expense					
Other Income					
Capital Revenue					
Bond Interest					
2018A Bond Interest Income	6,000	104	2103.59	35.06%	3,896.41
2018B Bond Interest Income	6,000	104	2103.54	35.06%	3,896.46
Total Bond Interest	12,000	208	4207.13	35.06%	7,792.87
Total Capital Revenue	12,000	208	4207.13	35.06%	7,792.87
Total Other Income	12,000	208	4207.13	35.06%	7,792.87
Other Expense					
Capital Expenditures					
2012 LTGO Bond					
2012 LTGO Bond Fees	1,050	0.00	0.00	0.00%	1,050.00
2012 LTGO Bond Interest	14,250	0.00	6250.00	43.86%	8,000.00
2012 LTGO Bond Principal	56,250	0.00	0.00	0.00%	56,250.00
Total 2012 LTGO Bond	71,550	0.00	6250.00	8.74%	65,300.00
2016 LTGO Bond					
2016 LTGO Bond Interest	550	0.00	183.75	33.41%	366.25
2016 LTGO Bond Principal	15,184	0.00	15000.00	98.79%	184.00
Total 2016 LTGO Bond	15,734	0.00	15183.75	96.50%	550.25
2018A LTGO Bond					
2018A LTGO Bond Fees	1,050	0.00	0.00	0.00%	1,050.00
2018A LTGO Bond Interest	15,444	0.00	7722.50	50.00%	7,721.50
2018A LTGO Bond Principal	5,000	0.00	0.00	0.00%	5,000.00
Total 2018A LTGO Bond	21,494	0.00	7722.50	35.93%	13,771.50
2018B LTGO Bond (Taxable)					
2018B LTGO Bond Fees	700	0.00	0.00	0.00%	700.00
2018B LTGO Bond Interest	18,592	0.00	9296.25	50.00%	9,295.75
2018B LTGO Bond Principal	10,000	0.00	0.00	0.00%	10,000.00
Total 2018B LTGO Bond (Taxable)	29,292	0.00	9296.25	31.74%	19,995.75
Total Capital Expenditures	138,070	0	38,453	27.85%	99,617.50
Total Other Expense	138,070	0	38,453	27.85%	99,617.50
Net Other Income	-138,070	0	-38,453	27.85%	-99,617.50
Net Income	-126,070	208	-34,245	27.16%	-91,824.63

Port of South Whidbey POSW-Balance Sheet

As of July 31, 2026

Cash Basis

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
POSW-BOND 657	
Cash at County - Bond Fund 657	3,564.91
POSW - Investment Fund 657	67,221.20
Total POSW-BOND 657	70,786.11
POSW-General Fund 654	
Cash at County-General Fund 654	107,937.94
POSW-Investment Fund 654	349,086.00
Total POSW-General Fund 654	457,023.94
POSW Payroll - HB #9430	1,435.78
Tax Liability Clearing HSE	-8,386.42
Total Checking/Savings	521,059.41
Accounts Receivable	
Accounts Receivable	54.42
Total Accounts Receivable	54.42
Total Current Assets	521,113.83
TOTAL ASSETS	521,113.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
Payroll Taxes Payable	-28,224.65
Payroll Liabilities - Other	1,702.80
Total Payroll Liabilities	-26,521.85
Sales Tax Payable	2,394.79
Total Other Current Liabilities	-24,127.06
Total Current Liabilities	-24,127.06
Total Liabilities	-24,127.06
Equity	
Opening Balance Equity	1,156,304.80
Retained Earnings	-575,276.86
Unrestricted Net Assets	-9,409.66
Net Income	-26,377.39
Total Equity	545,240.89
TOTAL LIABILITIES & EQUITY	521,113.83

Port of South Whidbey

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Bud...	% of Bu...
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	23,825.33	60,000.00	-36,174.67	39.7%
Dump Fees - Campground	1,805.00	6,000.00	-4,195.00	30.1%
Fair Association Lease	3,000.00	1,696.00	1,304.00	176.9%
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	198.00	600.00	-402.00	33.0%
Event Rentals - Fairgrounds	42,922.93	69,400.00	-26,477.07	61.8%
Total Fairgrounds Events	43,120.93	70,000.00	-26,879.07	61.6%
Fairgrounds Revenue - Misc	89.60	500.00	-410.40	17.9%
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	1,030.40	5,250.00	-4,219.60	19.6%
Fairgrounds Sales Tax	0.00	0.00	0.00	0.0%
L/H Tax Revenue - Fairgrounds	1,512.45	3,800.00	-2,287.55	39.8%
Total Taxes - Fairgrounds	2,542.85	9,050.00	-6,507.15	28.1%
Tenant Leases - Fairgrounds-LH	21,948.61	42,000.00	-20,051.39	52.3%
Total Fairgrounds Revenue	96,332.32	189,246.00	-92,913.68	50.9%
Harbor Revenue				
Annual Moorage-LH	15,520.05	19,100.00	-3,579.95	81.3%
Commercial Moorage-LH	1,800.00	2,500.00	-700.00	72.0%
Dinghy	900.00	900.00	0.00	100.0%
Dock Sales - Ice	0.00	750.00	-750.00	0.0%
Donations	157.32	200.00	-42.68	78.7%
Harbor Revenue - Misc	0.00	100.00	-100.00	0.0%
L/H Tax Revenue - SWH	3,429.54	7,500.00	-4,070.46	45.7%
Live-aboard fee	1,039.36	1,360.00	-320.64	76.4%
Monthly Moorage	13,276.81	45,000.00	-31,723.19	29.5%
Showers	858.25	1,500.00	-641.75	57.2%
SWH Uplands Lease-LH	1,134.00	1,500.00	-366.00	75.6%
Transient Day Use Moorage	6,186.00	15,000.00	-8,814.00	41.2%
Transient Overnight Moorage	104,193.67	176,000.00	-71,806.33	59.2%
Total Harbor Revenue	148,495.00	271,410.00	-122,915.00	54.7%
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	24,013.78	35,000.00	-10,986.22	68.6%
Permit Fees - Humphrey Rd	19,809.97	30,000.00	-10,190.03	66.0%
Sales Tax - Humphrey Rd	2,088.05	5,100.00	-3,011.95	40.9%
Total Humphrey Road Revenue	45,911.80	70,100.00	-24,188.20	65.5%
Interest Income	5,038.70	11,000.00	-5,961.30	45.8%
Miscellaneous Income				
Returned Check Charges	0.00	0.00	0.00	0.0%
Miscellaneous Income - Other	1,225.42	1,000.00	225.42	122.5%
Total Miscellaneous Income	1,225.42	1,000.00	225.42	122.5%
Possession Park Revenue				
Donations - Possession Park	152.80	200.00	-47.20	76.4%
Electricity reimb - Poss Pk	0.00	1,200.00	-1,200.00	0.0%
Parking Fees - Possession	10.00	100.00	-90.00	10.0%
Rental of Residence - Poss Pk	10,330.00	15,600.00	-5,270.00	66.2%
Sales Tax - Possession Parking	0.00	10.00	-10.00	0.0%
Total Possession Park Revenue	10,492.80	17,110.00	-6,617.20	61.3%
Property Tax Income	519,020.17	919,000.00	-399,979.83	56.5%
Timber, L/H, Comp Tax Income	276.60	1,000.00	-723.40	27.7%
Total Income	826,792.81	1,479,866.00	-653,073.19	55.9%
Gross Profit	826,792.81	1,479,866.00	-653,073.19	55.9%

Port of South Whidbey

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Bud...	% of Bu...
Expense				
Administration				
Admin/Accounting Wages	29,266.19	40,994.00	-11,727.81	71.4%
Administrative Payroll Taxes	16,203.43	29,000.00	-12,796.57	55.9%
Audit	0.00	10,000.00	-10,000.00	0.0%
Commissioners' Salaries	7,560.00	12,960.00	-5,400.00	58.3%
Compensation Reserve	0.00	22,000.00	-22,000.00	0.0%
Consultant Services	5,250.00	20,000.00	-14,750.00	26.3%
County Service Fees	0.00	100.00	-100.00	0.0%
Dues & Memberships	2,744.51	3,000.00	-255.49	91.5%
Election Costs	6,436.25	11,000.00	-4,563.75	58.5%
Employee Fringe Benefits	17,400.00	47,400.00	-30,000.00	36.7%
Employee IRA Matching	1,697.45	8,500.00	-6,802.55	20.0%
Executive Director Salary	61,250.00	105,000.00	-43,750.00	58.3%
FMLA & CARES Payroll Taxes	5,743.77	6,000.00	-256.23	95.7%
Insurance (Port-wide)	135.00	115,000.00	-114,865.00	0.1%
Labor & Industries Taxes	15,988.70	26,500.00	-10,511.30	60.3%
Legal Fees	0.00	4,000.00	-4,000.00	0.0%
Legal Notices/Classified Ads	1,206.39	500.00	706.39	241.3%
Maintenance Manager Wages	36,937.13	60,000.00	-23,062.87	61.6%
Maintenance Tech 1 Wages	25,584.00	49,100.00	-23,516.00	52.1%
Maintenance Tech 2 Wages	22,912.32	49,100.00	-26,187.68	46.7%
Marketing - General	3,726.72	10,000.00	-6,273.28	37.3%
Meetings & Education incl WPPA	914.19	5,000.00	-4,085.81	18.3%
Merchant Fees	3,867.79	9,200.00	-5,332.21	42.0%
Misc Expenses & Taxes	1,527.95	3,000.00	-1,472.05	50.9%
Ofc. Equip Lease, Purch, Repair	3,837.01	6,000.00	-2,162.99	64.0%
Office & Facilities Supplies	4,325.97	3,000.00	1,325.97	144.2%
Office Telephone & Staff Mobile	4,027.43	8,000.00	-3,972.57	50.3%
Payroll Expenses	4,389.08	0.00	4,389.08	100.0%
Payroll Taxes - Commissioners	1,043.28	2,000.00	-956.72	52.2%
Per Diem - Commissioners				
Per Diem - Easton	2,737.00	6,166.67	-3,429.67	44.4%
Per Diem - Gordon	2,898.00	6,166.66	-3,268.66	47.0%
Per Diem - Ng	1,288.00	6,166.67	-4,878.67	20.9%
Total Per Diem - Commissioners	6,923.00	18,500.00	-11,577.00	37.4%
Permitting - Ongoing	577.50	0.00	577.50	100.0%
Port Clerk/Accountant Wages	40,000.76	72,100.00	-32,099.24	55.5%
Port Office Rental	18,025.00	30,900.00	-12,875.00	58.3%
Port Vehicles' Expense	2,544.56	4,000.00	-1,455.44	63.6%
Promotional Hosting	171.76	500.00	-328.24	34.4%
Publications & Subscriptions	0.00	200.00	-200.00	0.0%
Travel Exp - Commissioners				
Travel Expense - Easton	304.26	1,500.00	-1,195.74	20.3%
Travel Expense - Gordon	1,088.15	1,500.00	-411.85	72.5%
Travel Expense - Ng	355.25	1,500.00	-1,144.75	23.7%
Total Travel Exp - Commissioners	1,747.66	4,500.00	-2,752.34	38.8%
Travel Expense - Staff	4,117.39	5,000.00	-882.61	82.3%
Website Design & Maintenance	1,569.57	1,000.00	569.57	157.0%
Total Administration	359,651.76	803,054.00	-443,402.24	44.8%
Bush Point Operations				
Dock & Ramp - Bush Pt	1,002.42	1,000.00	2.42	100.2%
Electricity - Bush Pt	713.09	2,000.00	-1,286.91	35.7%
Equipment - Bush Pt	2,196.35	1,500.00	696.35	146.4%
Maint & Repair - Bush Pt	1,173.41	1,500.00	-326.59	78.2%
Materials & Supplies - Bush Pt	684.95	1,000.00	-315.05	68.5%
Minor Improvements - Bush Pt	0.00	1,000.00	-1,000.00	0.0%
Refuse Removal - Bush Pt	1,070.70	1,200.00	-129.30	89.2%
Water System - Bush Pt	936.00	1,000.00	-64.00	93.6%
Total Bush Point Operations	7,776.92	10,200.00	-2,423.08	76.2%

Port of South Whidbey

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Bud...	% of Bu...
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	0.00	1,000.00	-1,000.00	0.0%
Electricity - Clinton Beach	791.81	1,000.00	-208.19	79.2%
Maint & Repair - Clinton Beach	822.58	2,000.00	-1,177.42	41.1%
Materials & Supplies - Clinton	959.24	1,000.00	-40.76	95.9%
Minor Improvements - Clinton	685.20	2,500.00	-1,814.80	27.4%
Refuse Removal - Clinton Beach	982.53	1,850.00	-867.47	53.1%
Water System - Clinton Beach	473.84	600.00	-126.16	79.0%
Total Clinton Beach Operations	4,715.20	9,950.00	-5,234.80	47.4%
Fairgrounds Operations				
Electricity - Fairgrounds	22,814.40	32,000.00	-9,185.60	71.3%
Employee Benefits - Fairgrounds	4,200.00	9,480.00	-5,280.00	44.3%
Equipment (Purch/Rent/Repair)	4,108.80	8,000.00	-3,891.20	51.4%
Fairgrounds Misc Exp	1,218.88	2,000.00	-781.12	60.9%
FG Director Wages	27,726.56	64,375.00	-36,648.44	43.1%
FG Mktg & Events Coord Wages	20,663.83	26,200.00	-5,536.17	78.9%
Maint & Repair - Fairgrounds	4,765.85	12,000.00	-7,234.15	39.7%
Maint Campground Host Wages	0.00	0.00	0.00	0.0%
Maint Laborer Wages - Part Time	0.00	0.00	0.00	0.0%
Maint Wages - Temp Fair	0.00	0.00	0.00	0.0%
Marketing/Advertising-FG	1,602.14	0.00	1,602.14	100.0%
Materials & Supplies - Fair	11,971.81	15,000.00	-3,028.19	79.8%
Minor Improvements - Fair	921.45	5,000.00	-4,078.55	18.4%
Payroll Taxes - Fairgrounds	4,119.77	8,000.00	-3,880.23	51.5%
Propane - Fairgrounds	1,803.42	4,500.00	-2,696.58	40.1%
Refuse Removal - Fairgrounds	6,666.45	10,000.00	-3,333.55	66.7%
Taxes - Fairgrounds				
B & O Tax - Fair	1,888.33	8,000.00	-6,111.67	23.6%
Leasehold Tax - Fair	3,187.59	1,000.00	2,187.59	318.8%
Sales & Lodging Tax	2,075.63	1,000.00	1,075.63	207.6%
Total Taxes - Fairgrounds	7,151.55	10,000.00	-2,848.45	71.5%
Telephone & DSL - Fairgrounds	9,331.84	13,000.00	-3,668.16	71.8%
Vehicle Maintenance - Fair	2,280.51	2,000.00	280.51	114.0%
Water & Sewer - Fairgrounds	4,157.98	30,000.00	-25,842.02	13.9%
Total Fairgrounds Operations	135,505.24	251,555.00	-116,049.76	53.9%
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	3,640.00	6,240.00	-2,600.00	58.3%
General Maint - Humphrey Rd	0.00	500.00	-500.00	0.0%
Improvements - Humphrey Lot	0.00	4,000.00	-4,000.00	0.0%
Materials & Supplies - Humph Rd	3,145.13	700.00	2,445.13	449.3%
Payroll Taxes - Humphrey Rd	260.35	470.00	-209.65	55.4%
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	200.33	200.00	0.33	100.2%
WSST - Parking	2,362.50	4,900.00	-2,537.50	48.2%
Total Taxes - Humphrey Rd	2,562.83	5,100.00	-2,537.17	50.3%
Total Humphrey Rd Parking Lot Ops	9,608.31	17,010.00	-7,401.69	56.5%
Possession Beach Park Ops				
Dock & Ramp - Possession	0.00	5,000.00	-5,000.00	0.0%
Electricity - Possession	4,498.91	4,000.00	498.91	112.5%
Equip (Purchase/Rent/Repair)	95,549.03	2,500.00	93,049.03	3,822.0%
Maint & Repair - Possession	3,049.72	4,000.00	-950.28	76.2%
Maint. Wages - Possession	3,160.00	9,000.00	-5,840.00	35.1%
Materials & Suppl - Possession	3,122.49	1,500.00	1,622.49	208.2%
Minor Improvements - Poss Pk	0.00	5,000.00	-5,000.00	0.0%
Payroll Taxes - Possession	205.03	750.00	-544.97	27.3%
Refuse Removal - Possession	869.79	2,000.00	-1,130.21	43.5%
Taxes - Possession				
B & O Taxes - Poss Pk	90.95	10.00	80.95	909.5%
WSST - Overnight Parking	0.00	40.00	-40.00	0.0%
Total Taxes - Possession	90.95	50.00	40.95	181.9%

Port of South Whidbey

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Bud...	% of Bu...
Telephone - Possession	277.93	1,200.00	-922.07	23.2%
Water System Maint - Poss Pk	1,531.94	1,750.00	-218.06	87.5%
Total Possession Beach Park Ops	112,355.79	36,750.00	75,605.79	305.7%
South Whidbey Harbor Ops				
Asst Harbormaster Wages	1,545.00	35,000.00	-33,455.00	4.4%
DNR Tidelands Lease	14,735.15	12,000.00	2,735.15	122.8%
Dockhand - Part Time	12,960.00	21,840.00	-8,880.00	59.3%
Electricity - Harbor	11,810.62	15,000.00	-3,189.38	78.7%
Employee Benefits - Harbor	4,200.00	15,480.00	-11,280.00	27.1%
Equip (Purch/Rent/Repair) SWH	1,656.46	3,000.00	-1,343.54	55.2%
Golf Cart & Boat-Maint	33.97	800.00	-766.03	4.2%
Harbor Receipts Discrepancy	0.04	0.00	0.04	100.0%
Harbormaster Wages	30,798.19	59,122.00	-28,323.81	52.1%
Ice Purchases	0.00	600.00	-600.00	0.0%
Maint & Repair - Harbor	1,060.36	6,000.00	-4,939.64	17.7%
Materials & Supplies - Harbor	5,830.22	9,000.00	-3,169.78	64.8%
Minor Improvements - Harbor	265.92	1,500.00	-1,234.08	17.7%
Payroll Taxes - Harbor	3,471.58	10,900.00	-7,428.42	31.8%
Pump-Out Barge M & R	0.00	1,000.00	-1,000.00	0.0%
Refuse Removal - Harbor	1,949.77	4,500.00	-2,550.23	43.3%
Seasonal Wages - Harbor	2,479.50	10,000.00	-7,520.50	24.8%
Taxes - Harbor				
B & O Tax - Harbor	2,170.03	4,000.00	-1,829.97	54.3%
Leasehold Tax - Harbor	8,014.27	11,000.00	-2,985.73	72.9%
Total Taxes - Harbor	10,184.30	15,000.00	-4,815.70	67.9%
Telephone & DSL - Harbor	1,391.61	3,000.00	-1,608.39	46.4%
Water & Sewer - Harbor	3,559.89	9,250.00	-5,690.11	38.5%
Total South Whidbey Harbor Ops	107,932.58	232,992.00	-125,059.42	46.3%
Total Expense	737,545.80	1,361,511.00	-623,965.20	54.2%
Net Ordinary Income	89,247.01	118,355.00	-29,107.99	75.4%
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	2,103.59	6,000.00	-3,896.41	35.1%
2018B Bond Interest Income	2,103.54	6,000.00	-3,896.46	35.1%
Total Bond Interest	4,207.13	12,000.00	-7,792.87	35.1%
Clean Vessel Program Grant	0.00	750.00	-750.00	0.0%
Fairgrounds				
IC Grant 1 - Workforce Housing	0.00	125,000.00	-125,000.00	0.0%
RCEDF Grant - Fairgrounds	468.00	0.00	468.00	100.0%
WSDA Grant - Fairgrounds	0.00	36,000.00	-36,000.00	0.0%
Total Fairgrounds	468.00	161,000.00	-160,532.00	0.3%
RCO Possession Boarding Floats	0.00	0.00	0.00	0.0%
STBG Clinton Dock	0.00	1,118,000.00	-1,118,000.00	0.0%
Total Capital Revenue	4,675.13	1,291,750.00	-1,287,074.87	0.4%
Total Other Income	4,675.13	1,291,750.00	-1,287,074.87	0.4%
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	0.00	1,050.00	-1,050.00	0.0%
2012 LTGO Bond Interest	6,250.00	14,250.00	-8,000.00	43.9%
2012 LTGO Bond Principal	0.00	56,250.00	-56,250.00	0.0%
Total 2012 LTGO Bond	6,250.00	71,550.00	-65,300.00	8.7%

Port of South Whidbey

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Bud...	% of Bu...
2016 LTGO Bond				
2016 LTGO Bond Interest	183.75	550.00	-366.25	33.4%
2016 LTGO Bond Principal	15,000.00	15,184.00	-184.00	98.8%
Total 2016 LTGO Bond	15,183.75	15,734.00	-550.25	96.5%
2018A LTGO Bond				
2018A LTGO Bond Fees	0.00	1,050.00	-1,050.00	0.0%
2018A LTGO Bond Interest	7,722.50	15,444.00	-7,721.50	50.0%
2018A LTGO Bond Principal	0.00	5,000.00	-5,000.00	0.0%
Total 2018A LTGO Bond	7,722.50	21,494.00	-13,771.50	35.9%
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	0.00	700.00	-700.00	0.0%
2018B LTGO Bond Interest	9,296.25	18,592.00	-9,295.75	50.0%
2018B LTGO Bond Principal	0.00	10,000.00	-10,000.00	0.0%
Total 2018B LTGO Bond (Taxable)	9,296.25	29,292.00	-19,995.75	31.7%
Clean Vessel Grant Program	0.00	1,000.00	-1,000.00	0.0%
Client Dock - POF	0.00	0.00	0.00	0.0%
Clinton Dock-Passenger Ferry	7,395.95	1,148,000.00	-1,140,604.05	0.6%
Fairgrounds - Cap Improvements	7,810.86	15,250.00	-7,439.14	51.2%
Fairgrounds - Workforce Housing	0.00	125,000.00	-125,000.00	0.0%
RCO Possession Boarding Floats	65,316.80	0.00	65,316.80	100.0%
SWH Capital Improvements	0.00	10,000.00	-10,000.00	0.0%
Capital Expenditures - Other	0.00	0.00	0.00	0.0%
Total Capital Expenditures	118,976.11	1,437,320.00	-1,318,343.89	8.3%
Total Other Expense	118,976.11	1,437,320.00	-1,318,343.89	8.3%
Net Other Income	-114,300.98	-145,570.00	31,269.02	78.5%
Net Income	-25,053.97	-27,215.00	2,161.03	92.1%

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	\$ 560	\$ 560	\$ 1,038	\$ 1,081	\$ 809	\$ 809	\$ 546	\$ 546	\$ 546	\$ 8,983	\$ (2,017)
Misc. Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ 30	\$ 150	\$ 155	\$ 126	\$ 100	\$ 50	\$ 1,026	\$ 26
Property Tax Income	\$ 919,000	\$ -	\$ 14,767	\$ 77,819	\$ 350,752	\$ 52,742	\$ 13,593	\$ 5,848	\$ 5,345	\$ 14,500	\$ 312,000	\$ 54,227	\$ 6,216	\$ 907,809	\$ (11,191)
Timber, L/H, Comp Tax Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 27	\$ 57	\$ 20	\$ -	\$ -	\$ 375	\$ 90	\$ 699	\$ (301)
Sub-total - Tax and Interest Revenue	\$ 932,000	\$ 1,060	\$ 15,552	\$ 78,462	\$ 351,312	\$ 53,432	\$ 15,073	\$ 7,016	\$ 6,324	\$ 15,464	\$ 312,672	\$ 55,248	\$ 6,902	\$ 918,517	\$ (13,483)
Fairgrounds Camping Fees	\$ 60,000	\$ 500	\$ 1,855	\$ 3,041	\$ 3,750	\$ 4,144	\$ 5,315	\$ 5,259	\$ 5,259	\$ 5,259	\$ 3,750	\$ 3,750	\$ 1,780	\$ 43,663	\$ (16,337)
Fairgrounds Dump/Water Fees	\$ 6,000	\$ 245	\$ 145	\$ 155	\$ 315	\$ 270	\$ 360	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 3,380	\$ (2,620)
Fairgrounds Events	\$ 70,000	\$ 1,550	\$ 1,246	\$ 2,838	\$ 2,305	\$ 2,790	\$ 10,060	\$ 22,297	\$ 11,800	\$ 2,965	\$ 3,150	\$ 3,000	\$ 3,500	\$ 67,502	\$ (2,498)
Fairgrounds Revenue - Misc	\$ 500	\$ (38)	\$ 48	\$ 15	\$ 26	\$ 23	\$ 17	\$ 8	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 308	\$ (192)
Campgrounds Sales/Lodging Tax	\$ 5,250	\$ -	\$ -	\$ -	\$ 420	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 884	\$ (4,366)
Fairgrounds L/H Tax	\$ 3,800	\$ -	\$ -	\$ -	\$ 317	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554	\$ (3,246)
Fairgrounds Tenant Leases + Fair Assoc Util R	\$ 42,000	\$ 3,175	\$ 4,677	\$ 4,028	\$ 2,466	\$ 2,549	\$ 3,324	\$ 1,792	\$ 4,525	\$ 4,525	\$ 6,000	\$ 6,000	\$ 6,000	\$ 49,061	\$ 7,061
Fair Assoc Lease	\$ 1,696	\$ 250	\$ 500	\$ 250	\$ 250	\$ 250	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 1,554
Sub-total - Fairgrounds Revenue	\$ 189,246	\$ 5,682	\$ 8,471	\$ 10,327	\$ 9,849	\$ 10,727	\$ 20,826	\$ 29,672	\$ 21,941	\$ 13,106	\$ 13,257	\$ 13,107	\$ 11,637	\$ 168,603	\$ (20,643)
Humphrey Road Daily Parking fees	\$ 35,000	\$ 2,636	\$ 3,314	\$ 1,842	\$ 4,483	\$ 3,476	\$ 4,023	\$ 4,240	\$ 3,667	\$ 4,100	\$ 4,100	\$ 2,225	\$ 1,780	\$ 39,886	\$ 4,886
Humphrey Rd Permit Fees	\$ 30,000	\$ 3,466	\$ 351	\$ 5,275	\$ 1,844	\$ 510	\$ 5,719	\$ 2,279	\$ -	\$ 5,800	\$ 3,000	\$ 400	\$ 400	\$ 29,043	\$ (957)
Humphrey Rd Sales Tax	\$ 5,100	\$ -	\$ -	\$ -	\$ 567	\$ 359	\$ -	\$ -	\$ 357	\$ 663	\$ 510	\$ 255	\$ 357	\$ 3,068	\$ (2,032)
Sub-total - Humphrey Road Revenue	\$ 70,100	\$ 6,102	\$ 3,664	\$ 7,117	\$ 6,894	\$ 4,345	\$ 9,742	\$ 6,519	\$ 4,024	\$ 10,563	\$ 7,610	\$ 2,880	\$ 2,537	\$ 71,997	\$ 1,897
Poss. donations	\$ 200	\$ -	\$ -	\$ 3	\$ 20	\$ 22	\$ 8	\$ 100	\$ 40	\$ 5	\$ 5	\$ 5	\$ 5	\$ 213	\$ 13
Electricity Reimb.	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200)
Poss. Parking Fee	\$ 100	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 25	\$ 20	\$ -	\$ -	\$ -	\$ 55	\$ (45)
Rental of Residence	\$ 15,600	\$ 1,470	\$ 1,530	\$ 1,450	\$ 1,530	\$ 1,400	\$ 1,400	\$ 1,550	\$ -	\$ -	\$ -	\$ -	\$ 1,470	\$ 11,800	\$ (3,800)
Poss. Parking Sales Tax	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ 5	\$ (5)
Sub-total - Possession Point Revenue	\$ 17,110	\$ 1,470	\$ 1,530	\$ 1,453	\$ 1,560	\$ 1,422	\$ 1,408	\$ 1,650	\$ 68	\$ 27	\$ 5	\$ 5	\$ 1,475	\$ 12,073	\$ (5,037)
Harbor Revenue - Annual Moorage	\$ 19,100	\$ 840	\$ 864	\$ 9,542	\$ 864	\$ 1,258	\$ 1,648	\$ 504	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 23,480	\$ 4,380
Commercial Moorage	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ -	\$ 420	\$ 425	\$ -	\$ -	\$ -	\$ 2,645	\$ 145
Dinghy	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ -	\$ 255	\$ 255	\$ -	\$ -	\$ -	\$ 1,410	\$ 510
Dock Sales - Ice	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255	\$ 120	\$ -	\$ -	\$ -	\$ 375	\$ (375)
Leasehold Tax Revenue	\$ 7,500	\$ -	\$ -	\$ -	\$ 294	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607	\$ (6,893)
Live-Aboard Fee	\$ 1,360	\$ 319	\$ 480	\$ 160	\$ 80	\$ -	\$ -	\$ -	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,604	\$ 244
Monthly Moorage	\$ 45,000	\$ 5,950	\$ 4,820	\$ 1,446	\$ 1,061	\$ -	\$ -	\$ -	\$ -	\$ 2,250	\$ 5,500	\$ 7,200	\$ 7,200	\$ 35,427	\$ (9,573)
Other Harbor Revenue/Misc	\$ 100	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 15
Showers	\$ 1,500	\$ -	\$ 191	\$ 116	\$ 100	\$ 192	\$ 122	\$ 138	\$ 285	\$ 195	\$ 105	\$ 75	\$ 60	\$ 1,579	\$ 79
SWH Uplands Lease	\$ 1,500	\$ -	\$ -	\$ -	\$ 284	\$ 284	\$ 567	\$ -	\$ 375	\$ 375	\$ -	\$ -	\$ -	\$ 1,885	\$ 385
Transient Day Use Moorage	\$ 15,000	\$ 176	\$ 131	\$ 194	\$ 715	\$ 1,485	\$ 1,335	\$ 2,150	\$ 3,750	\$ 1,350	\$ 750	\$ 300	\$ 300	\$ 12,636	\$ (2,364)
Transient Overnight Use Moorage	\$ 176,000	\$ 1,720	\$ 2,094	\$ 4,785	\$ 11,982	\$ 18,707	\$ 24,032	\$ 40,879	\$ 38,750	\$ 12,500	\$ 10,000	\$ 7,040	\$ 5,280	\$ 177,768	\$ 1,768
Donations	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ 16	\$ 40	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 187	\$ (13)
Sub-total - South Whidbey Harbor Revenue	\$ 271,410	\$ 9,006	\$ 8,580	\$ 16,258	\$ 15,380	\$ 23,670	\$ 29,070	\$ 43,711	\$ 45,945	\$ 19,175	\$ 18,060	\$ 16,320	\$ 14,545	\$ 259,719	\$ (11,691)
Total - Operating Revenue	\$ 1,479,866	\$ 23,319	\$ 37,797	\$ 113,617	\$ 384,995	\$ 93,596	\$ 76,119	\$ 88,566	\$ 78,302	\$ 58,335	\$ 351,604	\$ 87,560	\$ 37,096	\$ 1,430,907	\$ (48,959)

OPERATING DISBURSEMENTS																							
Administration:																							
Admin/Accounting Wages	\$ 40,994	\$ 2,952	\$ 3,317	\$ 3,590	\$ 4,905	\$ 4,891	\$ 4,695	\$ 4,916	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 51,600	\$ 10,606							
Administration Payroll Taxes	\$ 29,000	\$ -	\$ 2,767	\$ 3,091	\$ 3,062	\$ 2,782	\$ 2,234	\$ -	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 4,467	\$ 28,071	\$ (929)							
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	\$ 12,960	\$ -							
Compensation Reserve	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,000)							
Consultant Services	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,100	\$ 1,050	\$ 1,050	\$ 1,050	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,250	\$ 10,250							
County service fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 48	\$ (52)							
State Audit	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -							
Dues & memberships	\$ 3,000	\$ 2,373	\$ 120	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 3,045	\$ 45							
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	\$ 1,800	\$ 900	\$ 2,400	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	\$ 30,200	\$ (17,200)							
Employee IRA matching	\$ 8,500	\$ -	\$ 328	\$ 530	\$ 147	\$ 150	\$ 281	\$ -	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 2,841	\$ (5,659)							
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	\$ 105,000	\$ -							
FMLA - Payroll Expense	\$ 6,000	\$ 1,770	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ 1,762	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 7,243	\$ 1,243							
Insurance	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ 96,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,303	\$ (18,697)							
Labor & Industries Taxes	\$ 26,500	\$ 4,815	\$ -	\$ -	\$ 5,459	\$ -	\$ -	\$ 5,714	\$ -	\$ -	\$ 6,625	\$ -	\$ -	\$ -	\$ 22,614	\$ (3,886)							
Legal fees	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ (2,200)							
Legal notices/Classified Ads	\$ 500	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ 403	\$ -	\$ 42	\$ 42	\$ -	\$ 42	\$ 42	\$ 1,332	\$ 832							
Maint. & Operations Supervisor Salary	\$ 60,000	\$ 5,337	\$ 5,467	\$ 4,615	\$ 5,078	\$ 4,501	\$ 5,607	\$ 6,332	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 61,937	\$ 1,937							
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,314	\$ 3,840	\$ 4,032	\$ 3,160	\$ 1,608	\$ 3,868	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 44,162	\$ (4,938)							
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,224	\$ 3,840	\$ 4,032	\$ 4,176	\$ 3,490	\$ 2,728	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 45,830	\$ (3,270)							
Marketing - General	\$ 10,000	\$ -	\$ -	\$ 1,432	\$ -	\$ -	\$ 295	\$ 2,000	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 7,892	\$ (2,108)							
Meetings & Education - WPPA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 185	\$ 729	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 2,164	\$ (2,836)							
Merchant Fees	\$ 9,200	\$ 582	\$ 563	\$ 460	\$ 746	\$ 541	\$ 285	\$ 687	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 7,613	\$ (1,587)							
Misc expenses & Taxes	\$ 3,000	\$ 44	\$ 2,217	\$ 1,448	\$ -	\$ 11	\$ 11	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ 750	\$ 5,231	\$ 2,231							
Office equipment lease, purchase, repair	\$ 6,000	\$ -	\$ 500	\$ -	\$ 12	\$ 3,178	\$ 647	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,837	\$ 837							
Office & facilities supplies	\$ 3,000	\$ 1,758	\$ 1,208	\$ 629	\$ 88	\$ 199	\$ 73	\$ 371	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 5,576	\$ 2,576							
Office Telecommunications	\$ 8,000	\$ 581	\$ 651	\$ 571	\$ 701	\$ 541	\$ 401	\$ 541	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 7,322	\$ (678)							
Payroll Expense								\$ 4,389															
Payroll Taxes - Commissioners	\$ 2,000	\$ -	\$ 157	\$ 157	\$ 171	\$ 199	\$ 229	\$ -	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 1,748	\$ (252)							
Per diem - Commissioners	\$ 18,500	\$ 644	\$ 966	\$ 966	\$ 966	\$ 966	\$ 1,449	\$ 966	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 14,633	\$ (3,867)							
Permitting- ongoing								\$ 577							\$ 577	\$ 577							
Port Clerk wages	\$ 72,100	\$ 5,115	\$ 6,489	\$ 14,224	\$ 8,184	\$ 2,637	\$ 1,867	\$ 1,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ (32,100)							
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	\$ 30,900	\$ -							
Port Vehicles' Expense	\$ 4,000	\$ -	\$ 688	\$ 288	\$ 476	\$ 328	\$ 393	\$ 371	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,208	\$ 208							
Promotional Hosting	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 382	\$ (118)							
Publications & Subscriptions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 85	\$ (115)							
Travel exp.- Commissioners	\$ 4,500	\$ -	\$ -	\$ 341	\$ 36	\$ 36	\$ 979	\$ 355	\$ 135	\$ 135	\$ 135	\$ 1,125	\$ 135	\$ 135	\$ 3,413	\$ (1,087)							
Travel exp.- Staff	\$ 5,000	\$ -	\$ 164	\$ 785	\$ 269	\$ 772	\$ 562	\$ 944	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,581	\$ 581							
Web design & maintenance	\$ 1,000	\$ -	\$ 963	\$ 55	\$ 246	\$ 55	\$ 55	\$ 140	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,929	\$ 929							
Sub-total Administration	\$ 803,054	\$ 53,332	\$ 50,957	\$ 55,517	\$ 59,526	\$ 44,563	\$ 40,946	\$ 54,709	\$ 144,026	\$ 47,150	\$ 55,475	\$ 47,048	\$ 48,900	\$ 702,150	\$ (100,904)								
Bush Point Facilities																							
Dock/Ramp Maint & Project	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,502	\$ 502								
Electricity	\$ 2,000	\$ 158	\$ 94	\$ 78	\$ 83	\$ 123	\$ 99	\$ 77	\$ 100	\$ 80	\$ 80	\$ 140	\$ 240	\$ 1,352	\$ (648)								
Equip (Purchase/Rent/Repair)	\$ 1,500	\$ -	\$ 71	\$ -	\$ 2,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 2,797	\$ 1,297								
Maintenance-Bush Pt. (general)	\$ 1,500	\$ -	\$ 185	\$ -	\$ 42	\$ 190	\$ 696	\$ 59	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90	\$ 1,773	\$ 273								

Materials & Supplies	\$ 1,000	\$ 236	\$ -	\$ -	\$ -	\$ 396	\$ -	\$ 52	\$ 120	\$ 100	\$ 60	\$ 60	\$ 60	\$ 1,084	\$ 84
Minor Improvements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 50	\$ 300	\$ 650	\$ (350)
Trash removal	\$ 1,200	\$ 830	\$ 40	\$ -	\$ 81	\$ 40	\$ 40	\$ 40	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,571	\$ 371
Water system	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,936	\$ 936
Sub-total Bush Point	\$ 10,200	\$ 1,224	\$ 390	\$ 78	\$ 3,334	\$ 749	\$ 835	\$ 1,164	\$ 1,600	\$ 530	\$ 1,030	\$ 940	\$ 790	\$ 12,665	\$ 2,465

Clinton Facilities:

Dock (Maint/Repairs) - Clinton Beach	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ (500)
Electricity - Clinton Beach	\$ 1,000	\$ 105	\$ 123	\$ 128	\$ 121	\$ 119	\$ 105	\$ 91	\$ 50	\$ 40	\$ 40	\$ 70	\$ 120	\$ 1,111	\$ 111
Maintenance & Repair - Clinton Beach	\$ 2,000	\$ 86	\$ 16	\$ -	\$ -	\$ -	\$ 696	\$ 25	\$ 240	\$ 200	\$ 120	\$ 120	\$ 120	\$ 1,623	\$ (377)
Materials & Supplies - Clinton Beach	\$ 1,000	\$ 367	\$ 193	\$ -	\$ 165	\$ 60	\$ 49	\$ 125	\$ -	\$ 100	\$ 60	\$ 60	\$ 60	\$ 1,240	\$ 240
Minor Improvements - Clinton Beach	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 685	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,935	\$ (565)
Refuse Removal - Clinton Beach	\$ 1,850	\$ 138	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 1,753	\$ (97)
Water System - Clinton Beach	\$ 600	\$ 64	\$ -	\$ 59	\$ -	\$ 67	\$ -	\$ 283	\$ -	\$ 108	\$ -	\$ 96	\$ -	\$ 677	\$ 77
Sub-total Clinton	\$ 9,950	\$ 760	\$ 472	\$ 328	\$ 427	\$ 1,072	\$ 991	\$ 664	\$ 444	\$ 1,852	\$ 874	\$ 500	\$ 454	\$ 8,838	\$ (1,112)

Fairgrounds

Electricity	\$ 32,000	\$ 3,239	\$ 4,255	\$ 3,941	\$ 4,107	\$ 3,097	\$ 2,075	\$ 2,099	\$ 1,700	\$ 5,440	\$ 1,600	\$ 1,600	\$ 3,200	\$ 36,354	\$ 4,354
Employee benefits	\$ 9,480	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 7,200	\$ (2,280)
Equipment (Purchase/Rent/Repair)	\$ 8,000	\$ 256	\$ 286	\$ 718	\$ 1,652	\$ -	\$ 851	\$ 346	\$ 755	\$ 667	\$ 667	\$ 755	\$ 667	\$ 7,619	\$ (381)
FG Dir Salary	\$ 64,375	\$ 5,812	\$ 5,847	\$ 5,208	\$ 5,694	\$ 5,165	\$ 4,553	\$ 4,734	\$ 4,734	\$ 4,734	\$ 4,734	\$ 4,734	\$ 4,734	\$ 60,685	\$ (3,690)
FG Events Coordinator Wages	\$ 26,200	\$ 2,284	\$ 2,209	\$ 2,177	\$ 2,096	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,376	\$ (14,824)
Maint & Repair	\$ 12,000	\$ -	\$ 2,228	\$ 409	\$ 36	\$ 437	\$ 1,656	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 9,766	\$ (2,234)
Materials & Supplies	\$ 15,000	\$ 1,496	\$ 1,071	\$ 2,475	\$ 796	\$ 1,786	\$ 621	\$ 3,727	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 18,222	\$ 3,222
Minor Improvements	\$ 5,000	\$ -	\$ -	\$ 921	\$ -	\$ 261	\$ -	\$ -	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 3,267	\$ (1,733)
Payroll Taxes	\$ 8,000	\$ -	\$ 667	\$ 617	\$ 693	\$ 818	\$ 650	\$ -	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 6,780	\$ (1,220)
Propane	\$ 4,500	\$ 584	\$ 287	\$ 345	\$ 107	\$ -	\$ 481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125	\$ 2,928	\$ (1,572)
Refuse Removal	\$ 10,000	\$ 411	\$ 206	\$ 2,368	\$ 206	\$ 1,863	\$ 1,654	\$ 744	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 11,618	\$ 1,618
Taxes	\$ 10,000	\$ 1,364	\$ 56	\$ 85	\$ 1,376	\$ 1,017	\$ 853	\$ 1,582	\$ -	\$ -	\$ 2,505	\$ -	\$ -	\$ 8,838	\$ (1,162)
Telephone & DSL	\$ 13,000	\$ 1,696	\$ 1,661	\$ 1,198	\$ 1,193	\$ 1,194	\$ 1,195	\$ 1,195	\$ 1,083	\$ 1,083	\$ 1,083	\$ 1,083	\$ 1,083	\$ 14,747	\$ 1,747
Fairgrounds Misc	\$ 2,000	\$ 86	\$ 139	\$ 176	\$ 214	\$ 352	\$ 167	\$ 100	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 2,069	\$ 69
Vehicle Maintenance	\$ 2,000	\$ -	\$ 380	\$ 251	\$ 246	\$ 509	\$ 527	\$ 368	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 3,115	\$ 1,115
Water & Sewer	\$ 30,000	\$ 768	\$ -	\$ -	\$ 900	\$ -	\$ 1,227	\$ 1,263	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 1,800	\$ 14,958	\$ (15,042)
Sub-total Fairgrounds	\$ 251,555	\$ 18,596	\$ 19,893	\$ 21,489	\$ 19,916	\$ 19,709	\$ 17,109	\$ 16,758	\$ 17,873	\$ 17,025	\$ 20,190	\$ 13,273	\$ 17,710	\$ 219,542	\$ (32,013)

Humphrey Parking Lot:

Attendant wages	\$ 6,240	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 520	\$ 6,240	\$ -
General maintenance	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ 42	\$ 255	\$ -	\$ -	\$ -	\$ 338	\$ (162)
Minor Improvements	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 1,665	\$ (2,335)
Materials & Supplies	\$ 700	\$ 27	\$ 2,996	\$ -	\$ -	\$ 81	\$ -	\$ -	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 3,395	\$ 2,695
Payroll taxes	\$ 470	\$ -	\$ 2	\$ 40	\$ 43	\$ 51	\$ 47	\$ -	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 378	\$ (92)
WSST + B&O	\$ 5,100	\$ 579	\$ 549	\$ 453	\$ 845	\$ 549	\$ 23	\$ 31	\$ 525	\$ 375	\$ 320	\$ 550	\$ 510	\$ 5,309	\$ 209
Sub-total Humphrey Lot	\$ 17,010	\$ 1,127	\$ 4,067	\$ 1,013	\$ 1,408	\$ 1,201	\$ 590	\$ 591	\$ 1,517	\$ 1,580	\$ 1,270	\$ 1,500	\$ 1,460	\$ 17,324	\$ 314

Possession BW Park:

Dock/ramp	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ (2,500)
Electricity	\$ 4,000	\$ 527	\$ 725	\$ 632	\$ 854	\$ 772	\$ 500	\$ 490	\$ 200	\$ 160	\$ 160	\$ 280	\$ 480	\$ 5,779	\$ 1,779
Major Equip (Purchase/Rent/Repair)	\$ 2,500	\$ 53	\$ 53	\$ 53	\$ 53	\$ 53	\$ -	\$ 53	\$ 500	\$ -	\$ 525	\$ 208	\$ 100	\$ 1,652	\$ (848)
Maintenance & repair (general)	\$ 4,000	\$ -	\$ 730	\$ 1,232	\$ 80	\$ 279	\$ 696	\$ 33	\$ 600	\$ 600	\$ 200	\$ 200	\$ 200	\$ 4,850	\$ 850

Maintenance Wages	\$ 9,000	\$ 200	\$ 200	\$ 200	\$ 190	\$ 660	\$ 910	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,160	\$ (5,840)
Materials & Supplies	\$ 1,500	\$ 149	\$ 1,482	\$ 64	\$ 529	\$ 354	\$ 141	\$ 403	\$ 225	\$ 225	\$ 75	\$ 75	\$ 38	\$ 3,760	\$ 2,260
Minor improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ 1,250	\$ (3,750)
Payroll Taxes - Possession	\$ 750	\$ -	\$ 15	\$ 15	\$ 16	\$ 61	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189	\$ (561)
refuse Removal	\$ 2,000	\$ 122	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 1,496	\$ (504)
Sales Tax + B&O - Overnight Parking	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 41
Telephone	\$ 1,200	\$ 39	\$ 39	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 478	\$ (722)
Water Sys Monitor & Maint.	\$ 1,750	\$ 643	\$ 164	\$ 124	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 2,281	\$ 531
Sub-total Possession Point	\$ 36,750	\$ 1,734	\$ 3,533	\$ 2,485	\$ 2,037	\$ 2,494	\$ 2,643	\$ 2,185	\$ 1,840	\$ 1,300	\$ 5,025	\$ 1,078	\$ 1,133	\$ 27,487	\$ (9,263)

South Whidbey Harbor																						
Customer Service Wages	\$ 35,000	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,545	\$ (33,455)			
DNR Tidelands Lease	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,735	\$ 2,735			
Dockhand - Part Time	\$ 21,840	\$ 650	\$ 1,695	\$ 1,285	\$ 1,485	\$ 2,220	\$ 1,995	\$ 3,630	\$ 3,400	\$ 1,820	\$ 1,820	\$ 1,820	\$ 700	\$ 700	\$ 21,400	\$ (440)						
Electricity	\$ 15,000	\$ 1,770	\$ 2,228	\$ 2,312	\$ 2,253	\$ 1,685	\$ 742	\$ 821	\$ 750	\$ 600	\$ 600	\$ 600	\$ 1,050	\$ 1,800	\$ 16,611	\$ 1,611						
SW Harbor employee benefits	\$ 15,480	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 7,200	\$ (8,280)						
Equip (Purchase/Rent/Repair)	\$ 3,000	\$ 16	\$ 16	\$ 1,448	\$ 16	\$ 16	\$ 16	\$ 126	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 3,156	\$ 156						
Golf Cart - Maint/Ops	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ 133	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ 368	\$ (432)						
Harbormaster Salary	\$ 59,122	\$ 4,348	\$ 3,906	\$ 4,052	\$ 4,204	\$ 4,413	\$ 5,097	\$ 4,777	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 56,797	\$ (2,325)						
Ice Purchases	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ (300)						
Maint & Repair - Gen'l	\$ 6,000	\$ 135	\$ 135	\$ 135	\$ 142	\$ 142	\$ 229	\$ 142	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 3,560	\$ (2,440)						
Materials & Supplies	\$ 9,000	\$ 425	\$ 302	\$ 129	\$ 382	\$ 406	\$ 3,543	\$ 642	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 9,579	\$ 579						
Improvements	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ -	\$ -	\$ 375	\$ 375	\$ 375	\$ -	\$ -	\$ 1,015	\$ (485)						
Payroll taxes	\$ 10,900	\$ -	\$ 478	\$ 457	\$ 517	\$ 710	\$ 761	\$ -	\$ 908	\$ 908	\$ 908	\$ 908	\$ 908	\$ 908	\$ 7,463	\$ (3,437)						
Pump-out system maint. & repairs	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)						
Trash Removal	\$ 4,500	\$ 270	\$ 275	\$ 275	\$ 303	\$ 275	\$ 275	\$ 275	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 3,824	\$ (676)						
Seasonal Wages	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ 923	\$ 1,359	\$ 2,500	\$ 2,500	\$ 1,000	\$ -	\$ -	\$ -	\$ 8,480	\$ (1,521)						
Leasehold, Excise & Misc Taxes	\$ 15,000	\$ 3,916	\$ -	\$ 43	\$ 3,136	\$ 245	\$ 387	\$ 2,047	\$ -	\$ -	\$ 3,750	\$ -	\$ -	\$ -	\$ 13,525	\$ (1,475)						
Telephone	\$ 3,000	\$ 174	\$ 175	\$ 207	\$ 206	\$ 209	\$ 204	\$ 215	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 2,640	\$ (360)						
Water & Sewer	\$ 9,250	\$ 937	\$ -	\$ -	\$ 765	\$ -	\$ 838	\$ 1,020	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,542	\$ -	\$ 8,101	\$ (1,149)						
Sub-total South Whidbey Harbor	\$ 232,992	\$ 14,787	\$ 9,810	\$ 10,943	\$ 14,009	\$ 11,153	\$ 15,874	\$ 30,391	\$ 17,070	\$ 15,541	\$ 17,695	\$ 10,400	\$ 12,625	\$ -	\$ 180,298	\$ (52,694)						

Total - Operating Disbursements	\$	1,361,511	\$	91,559	\$	89,123	\$	91,853	\$	100,657	\$	80,941	\$	78,990	\$	106,462	\$	184,370	\$	84,978	\$	101,559	\$	74,739	\$	83,072	\$	1,168,304	\$	(193,207)
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Operating Excess / (Deficit):	\$	118,355	\$	(68,240)	\$	(51,326)	\$	21,764	\$	284,338	\$	12,655	\$	(2,871)	\$	(17,896)	\$	(106,068)	\$	(26,643)	\$	250,045	\$	12,821	\$	(45,976)	\$	262,604	\$	144,249
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CAPITAL REVENUE																												
IC ARPA Grant 1 - FG Housing	\$	125,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(125,000)
RCO Possession Boarding Floats	\$	262,500	\$	-	\$	-	\$	-	\$	34,980	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	34,980	\$	(227,520)
Transfer from Bond Fund Skid St	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Grant funding (WSDA) - Fairgrounds	\$	65,000	\$	-	\$	468	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	468	\$	(64,532)
Grant funding (STBG/TA) - Clinton Dock	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
2018A Bond Interest Income	\$	6,000	\$	600	\$	264	\$	189	\$	405	\$	252	\$	173	\$	104	\$	104	\$	104	\$	104	\$	104	\$	2,507	\$	(3,493)
2018B Bond Interest Income	\$	6,000	\$	600	\$	264	\$	188	\$	405	\$	253	\$	173	\$	104	\$	104	\$	104	\$	104	\$	104	\$	2,507	\$	(3,493)
Total - Capital Revenue	\$	464,500	\$	1,200	\$	996	\$	377	\$	810	\$	35,485	\$	345	\$	208	\$	208	\$	208	\$	208	\$	208	\$	40,462	\$	(424,038)

[illegible]

RCO Possession Boarding Floats	\$ 230,000	\$ -	\$ -	\$ -	\$ 7,396	\$ 34,980	\$ 1,602	\$ 18,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,994	\$ (168,006)
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clinton Dock - POF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012 LTGO Bond Fees	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ 1,050	\$ -
2012 LTGO Bond Interest	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250	\$ -	\$ -	\$ -	\$ -	\$ 6,250	\$ -	\$ 12,500	\$ (1,750)
2012 LTGO Bond Principal	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
2016 LTGO Bond Interest	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ 551	\$ 1
2016 LTGO Bond Principal	\$ 15,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,184	\$ -
2018A LTGO Bond Fees	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ 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	\$ 34,980	\$ 45,118	\$ 19,244	\$ -	\$ -	\$ 2,800	\$ -	\$ 88,516	\$ 198,054	\$ (298,766)
Capital Excess / (Deficit):	\$ (32,320)	\$ 1,200	\$ 996	\$ 377	\$ (6,586)	\$ 505	\$ (44,773)	\$ (19,036)	\$ 208	\$ 208	\$ (2,592)	\$ 208	\$ (88,308)	\$ (157,592)	\$ (125,272)
Total Budget Excess / <Deficit>	\$ 86,035	\$ (67,040)	\$ (50,330)	\$ 22,141	\$ 277,752	\$ 13,160	\$ (47,644)	\$ (36,932)	\$ (105,860)	\$ (26,435)	\$ 247,453	\$ 13,029	\$ (134,284)	\$ 105,012	\$ 18,977
Bond Fund Balance	\$ 192,221	\$ 192,541	\$ 192,700	\$ 192,750	\$ 194,727	\$ 158,721	\$ 67,221	\$ 70,786	\$ 67,221	\$ 67,221	\$ 67,221	\$ 67,221	\$ 67,221		
General Fund Balance	\$ 353,521	\$ 284,730	\$ 235,030	\$ 257,171	\$ 527,500	\$ 540,660	\$ 498,275	\$ 461,343	\$ 355,484	\$ 329,049	\$ 576,502	\$ 589,531	\$ 455,247		
Total Cash Balance	\$ 545,742	\$ 477,271	\$ 427,730	\$ 449,921	\$ 722,227	\$ 699,381	\$ 565,496	\$ 532,129	\$ 422,705	\$ 396,270	\$ 643,723	\$ 656,752	\$ 522,468		

Port of South Whidbey
Regular Meeting

Date: September 8, 2026

Agenda Item: Surplus of Port Backhoe

Background:

The CAT 416c backhoe, which we acquired in 2010 is no longer needed to service the Port's boat ramps. This has been the unit's primary function. The cost to correct the mechanical failures of the machine far outweigh the value of the unit. Additionally, the Port has replaced the Backhoe with newly purchased skid steer.

EQUIPMENT DESCRIPTION Make / Model	Caterpillar 416C Backhoe Loader
Serial / Asset Number	S/N:5HK77351 - Inventory Number #23
Year	2002
Hours (approx.)	2481.1 HRS
Condition	inoperable
Current Location	Possession Beach Waterfront Park
Original Acquisition Cost	\$43,750 (Acquired 6-15-2010)
Estimated Current Fair Market Value	\$7,000-\$10,000

Staff Recommendation:

Staff requests Commission action to declare the equipment described above as surplus to the needs of the Port District, pursuant to RCW 53.08.090, and to authorize its disposal by the method of an advertised public bid.

**PORT OF SOUTH WHIDBEY
BOARD OF COMMISSIONERS
RESOLUTION NO. 26-09**

**A RESOLUTION DECLARING SURPLUS PROPERTY AND AUTHORIZING THE
SALE OR DISPOSAL OF A PORT-OWNED BACKHOE PURSUANT TO RCW
53.08.090**

WHEREAS, the Port of South Whidbey (the "Port") is a Washington port district organized and operating under Title 53 RCW, with authority to acquire, hold, and dispose of real and personal property in furtherance of its public purposes; and

WHEREAS, the Port is the owner of a backhoe (the "Property"), more particularly described as:

Make / Model	Year	Serial / Asset No.
Caterpillar 416C Backhoe	2002	S/N 5HK77351

WHEREAS, the Port's Executive Director has itemized and listed the Property and has made certification to the Board of Commissioners that the Property is no longer needed for Port purposes, being surplus to the Port's current and reasonably foreseeable operational needs; and

WHEREAS, RCW 53.08.090 authorizes a port district to sell and convey real or personal property upon a resolution of the port commission declaring the property no longer needed for district purposes, subject to the value-limit and public competitive bid requirements set forth therein; and

WHEREAS, the Board of Commissioners finds it to be in the best interest of the Port and the public to declare the Property surplus and to authorize its sale or disposal in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Port of

South Whidbey as follows:

Declaration of Surplus. The Property described above is hereby declared to be surplus to the needs of the Port and no longer required for Port purposes.

Authorization to Sell or Dispose. The Executive Director, or their designee, is authorized to sell, convey, trade, or otherwise dispose of the Property pursuant to RCW 53.08.090, using public competitive bid, public auction, sealed bid, or other legally permitted method reasonably calculated to obtain fair market value for the Property.

Effective Date. This Resolution shall take effect immediately upon its adoption.

ADOPTED by the Board of Commissioners of the Port of South Whidbey at a regular meeting held this 8th day of September, 2026.

Commissioner Greg Easton

Commissioner Curt Gordon

Commissioner Jack Ng

Jim Pivarnik, Auditor

Port of South Whidbey Regular Meeting

Date: September 8, 2026

Agenda Item: Rental of Coffman Building at the South Whidbey Fairgrounds

Background: Staff Has been approached by a local Jiu-Jitsu Studio to rent the Coffman building on a full-time basis. Talks have centered around this type of activity at the fairgrounds and how any tenant would need to vacate during fair. This doesn't seem to be a problem for this tenant because the only items that would need to be in the building would be mats for participant use and could easily be removed. We have attached a letter from Mr. Lee outlining his intent for your consideration. The Fair Association has been consulted with and they don't object to this activity as long as they vacate for fair.

Staff Recommendation: Negotiate and execute a long-term lease with Mr. Lee.

Dear Commissioners,

I'm excited about the possibility of leasing the Coffman space for our growing Jiu-Jitsu community.

For twenty years, Jiu-Jitsu (also called Brazilian Jiu-Jitsu, or BJJ) has been one of the fastest-growing sports in the world. It's a serious self-defense and competitive art, but what people love most about it is the community it builds — friendships that cross every age, background, and walk of life.

I've been Island County's senior Jiu-Jitsu instructor for eight years and a martial arts teacher for thirteen, with a World and Pan-American divisional championship along the way. I run a women's self-defense program built to be both practical and welcoming, and I'm a senior training instructor with the Altitude Protection Group in Colorado.

Our local Jiu-Jitsu group has outgrown the dojo on my property between Freeland and Langley, and HOA traffic limits mean I can't add the kids' classes or women's-only program our community keeps asking for. We've become more of a private club than I'd like, and it's tough turning people away.

The Coffman space would change that. It's centrally located for the South end of the island, and the Fairgrounds already holds a special place in South Whidbey's heart. Leasing it would let us open our doors to everyone, with a real focus on kids and women, and give South Whidbey a true home base for Jiu-Jitsu.

Here's what a few locals have to say about what Jiu-Jitsu (and the possibility of a more community-oriented training group) means to them:

Corin Boyd, a firefighter-in-training who's trained with us since he was 16:

"Jiu-jitsu has given me true, earned confidence you can't get anywhere else. It's helped me connect with my community and given me a safe place to be open and honest with people. I hope this can help other lost kids, like me, find somewhere to belong."

Margaret Izotov, a Whidbey-based Jiu-Jitsu practitioner and MMA fighter who's offered to help run the women's program:

"What makes Jiu-Jitsu unique is how it connects you with people of every age, race, income, and athleticism. It offers a safe space to grow, build confidence, and form real relationships. It's also taught me to move like a badass."

Shalom Eis, a South Whidbey woman who currently drives over an hour to Oak Harbor to train with other women. She's also volunteered to help teach women on the South end:

"A women's-only program makes starting a martial art far less intimidating. Practicing alongside similar body types and perspectives is uplifting and it builds stronger, more confident women in our community."

Courtney Cooke, a parent and coordinator for the South Whidbey homeschooling community:

"Robert introduced a group of our homeschoolers to Jiu-Jitsu, and it gave them exactly what they needed — safe movement, contact, and mentorship. Youth today need strong, kind mentors like Robert to help them engage with their community with confidence."

I'd love the chance to bring something original and exciting to the Fairgrounds and to South Whidbey. Please don't hesitate to reach out with any questions at dralakali@gmail.com or (206) 499-1297.

All best,

Robert Lee

Port of South Whidbey Regular Meeting

Date: September 8, 2026

Agenda Item: 2027 Budget Schedule

Background:

(Chapter [53.35](#) RCW). *“On or before the September 15 each year, a port commission must prepare a preliminary budget showing estimated revenues and expenses. Between September 15 and the first Tuesday (following the first Monday) in November, the port must advertise, hold a hearing and adopt a final budget by resolution. The port has until the 30th of November to submit a certified copy of the budget to the County. ”*

Staff has developed a draft budget document that is attached for the Commission’s review. I would recommend that we hold a budget workshop prior to our October 13th regular meeting. A public hearing then must be held before November 3rd. The Budget must be adopted and submitted to the County by the 30th of November.

Staff Recommendation:

Schedule:

September 8 th	Review Draft Budget
October 13 th	Budget Workshop
November 3 rd	Public Hearing
Before November 30	Budget Adoption

Port of South Whidbey
2026 Final Approved Budget

	2026 Budget	2026 Projected	2027 Budget Proposed
OPERATING RECEIPTS			
Interest Income	\$11,000	\$9,000	\$9,500
Misc Income	\$1,000	\$1,000	\$1,000
Property Tax Income	\$919,000	\$908,000	\$919,000
Timber, L/H, Comp Tax Income	\$1,000	\$700	\$800
Sub-total - Tax and Interest Revenue	\$932,000	\$918,700	\$930,300
Fairgrounds Camping Fees	\$60,000	\$43,663	\$45,000
Fairgrounds Dump Fees	\$6,000	\$3,380	\$3,500
Fairgrounds Event Rentals	\$70,000	\$67,502	\$65,000
Fairgrounds Revenue - Misc	\$500	\$350	\$500
Campgrounds Sales/Lodging Tax	\$5,250	\$884	\$0
Fairgrounds L/H Tax	\$3,800	\$554	\$0
Fairgrounds Tenant Leases	\$42,000	\$49,061	\$80,000
Fair Assoc Lease	\$1,696	\$3,250	\$3,250
Sub-total - Fairgrounds Revenue	\$189,246	\$168,644	\$197,250
Daily Parking Fees - Humphrey Rd	\$35,000	\$39,886	\$40,000
Permit Fees - Humphrey Rd	\$30,000	\$29,043	\$30,000
Sales Tax - Humphrey Rd	\$5,100	\$3,068	\$3,500
Sub-total - Humphrey Road Revenue	\$70,100	\$71,997	\$73,500
Donations - Poss Park	\$200	\$213	\$200
Electricity Reimb - Poss Park	\$1,200	\$0	\$2,400
Parking Fees - Poss Park	\$100	\$55	\$100
Rental of residence - Poss Park	\$15,600	\$11,800	\$15,600
Sales Tax - Poss Park Parking	\$10	\$5	\$0
Sub-total - Possession Park Revenue	\$17,110	\$12,073	\$18,300
Annual Moorage	\$19,100	\$23,480	\$24,000
Commercial Moorage	\$2,500	\$2,645	\$2,650
Dinghy	\$900	\$1,410	\$1,500
Dock Sales - Ice	\$750	\$375	\$500
Donations	\$200	\$187	\$200
Harbor Revenue - Misc.	\$100	\$115	\$100
L/H Tax Revenue	\$7,500	\$607	\$0
Live Aboard Fee	\$1,360	\$1,604	\$1,604
Monthly Moorage	\$45,000	\$35,427	\$45,000
Showers	\$1,500	\$1,579	\$1,500
SWH Uplands Lease	\$1,500	\$1,885	\$1,900
Transient Day Use	\$15,000	\$12,636	\$15,000
Transient Overnight	\$176,000	\$177,768	\$185,000
Sub-total - South Whidbey Harbor Revenue	\$271,410	\$259,718	\$278,954
Total Recurring/Operating Revenue	\$1,479,866	\$1,431,132	\$1,498,304

	2026 Budget	2026 Projected	2027 Budget Proposed
OPERATING DISBURSEMENTS			
Administration:			
Admin/Accounting Wages	\$40,994	\$51,600	\$59,600
Administrative Payroll Taxes	\$29,000	\$28,071	\$29,000
Commissioners Salaries	\$12,960	\$12,960	\$12,960
Compensation Reserve	\$22,000	\$0	\$22,000
Consultant Services	\$20,000	\$30,250	\$20,000
County Service Fees	\$100	\$48	\$100
Dues & Memberships	\$3,000	\$3,045	\$3,500
State Audit Expenses	\$10,000	\$5,000	\$5,000
Election Expense	\$11,000	\$6,436	\$10,000
Employee Fringe Benefits	\$47,400	\$30,200	\$30,200
Employee IRA Matching	\$8,500	\$2,841	\$3,000
Executive Director Salary	\$105,000	\$105,000	\$105,000
Seasonal Administrative Staff	\$0	\$0	\$25,000
Passenger Ferry Promotion	\$0	\$5,000	\$5,000
Fuel for Port Vehicles	\$0	\$0	\$12,000
FMLA Payroll Expense	\$6,000	\$7,243	\$7,200
Insurance (Port-wide)	\$115,000	\$96,168	\$110,000
Labor & Industries Taxes	\$26,500	\$22,614	\$25,000
Legal Fees	\$4,000	\$1,800	\$4,000
Legal Notices/Classified Ads	\$500	\$1,332	\$1,000
Maintanience Manager	\$60,000	\$61,937	\$64,000
Maint Tech Wages	\$49,100	\$44,162	\$54,000
Maint Tech Wages	\$49,100	\$45,830	\$49,900
Marketing - General	\$10,000	\$7,892	\$10,000
Meetings & Education, incl WPPA	\$5,000	\$2,164	\$5,000
Merchant Fees	\$9,200	\$7,613	\$8,500
Misc Expenses & Taxes	\$3,000	\$5,231	\$5,000
Off Equip Lease, Purchase, Repair	\$6,000	\$6,837	\$6,000
Office & Facilities Supplies	\$3,000	\$5,576	\$5,000
Office Telecommunications	\$8,000	\$7,322	\$7,300
Payroll Taxes - Commissioners	\$2,000	\$1,748	\$2,000
Per diem - Commissioners	\$18,500	\$14,633	\$15,000
Port Clerk/Accountant Wages	\$72,100	\$40,000	\$60,000
Port Office Rental	\$30,900	\$30,900	\$32,000
Port Vehicles' Expense	\$4,000	\$4,208	\$4,500
Promotional Hosting	\$500	\$382	\$500
Publications & Subscriptions	\$200	\$85	\$200
Tourism Grants	\$0	\$0	\$0
Travel exp.- Commissioners	\$4,500	\$3,413	\$4,500
Travel Expense - Staff	\$5,000	\$5,581	\$5,500
Web Design & Maintenance	\$1,000	\$1,929	\$4,000
Sub-total Administration	\$803,054	\$707,051	\$832,460
Bush Point Facilities			
Dock & Ramp - Bush Pt	\$1,000	\$1,502	\$1,500
Electricity - Bush Pt	\$2,000	\$1,352	\$1,500
Equipment (Purch/Rent/Repair)	\$1,500	\$2,797	\$2,000
Maintenance & Repair - Bush Pt	\$1,500	\$1,773	\$1,800
Materials & Supplies - Bush Pt	\$1,000	\$1,084	\$1,000
Minor Improvements - Bush Pt	\$1,000	\$850	\$850
Refuse Removal - Bush Pt	\$1,200	\$1,571	\$1,600
Water System - Bush Pt	\$1,000	\$960	\$1,000

	2026 Budget	2026 Projected	2027 Budget Proposed
Sub-total Bush Point	\$10,200	\$11,889	\$11,250
Clinton Facilities:			
Dock (Maint/Repairs) - Clinton	\$1,000	\$500	\$500
Electricity - Clinton Beach	\$1,000	\$1,111	\$1,200
Maint & Repair - Clinton Beach	\$2,000	\$1,623	\$2,000
Materials & Supplies - Clinton	\$1,000	\$1,240	\$1,500
Minor Improvements - Clinton	\$2,500	\$1,935	\$2,000
Refuse Removal - Clinton Beach	\$1,850	\$1,753	\$1,850
Water System - Clinton Beach	\$600	\$677	\$800
Sub-total Clinton	\$9,950	\$8,839	\$9,850
Fairgrounds			
Electricity - Fairgrounds	\$32,000	\$36,354	\$35,000
Employee benefits - Fairgrounds	\$9,480	\$7,200	\$7,200
Equip (Purchase/Rent/Repair)	\$8,000	\$7,619	\$8,000
Fairgrounds Misc	\$2,000	\$2,136	\$2,500
FG Director Salary	\$64,375	\$60,685	\$61,000
FG Mktg & Events Coord Wages	\$26,200	\$11,376	\$0
Maint & Repair - Fairgrounds	\$12,000	\$9,766	\$12,000
Maint/Campground Host Wages	\$0	\$0	\$5,000
Materials & Supplies - Fairgrounds	\$15,000	\$18,222	\$15,000
Minor Improvements - Fairgrounds	\$5,000	\$3,267	\$5,000
Payroll Taxes - Fairgrounds	\$8,000	\$6,780	\$6,700
Propane - Fairgrounds	\$4,500	\$2,928	\$3,500
Refuse Removal - Fairgrounds	\$10,000	\$11,618	\$12,000
Taxes - Fairgrounds	\$10,000	\$2,136	\$5,000
Telephone & DSL - Fairgrounds	\$13,000	\$14,747	\$15,000
Vehicle Maintenance - Fairgrounds	\$2,000	\$3,115	\$3,000
Water & Sewer - Fairgrounds	\$30,000	\$14,958	\$17,000
Sub-total Fairgrounds	\$251,555	\$212,907	\$212,900
Humphrey Parking Lot:			
Attendant Wages	\$6,240	\$6,240	\$6,240
General Maintenance	\$500	\$338	\$500
Improvements	\$4,000	\$1,665	\$2,500
Materials & Supplies	\$700	\$3,395	\$3,000
Payroll Taxes - Humphrey	\$470	\$378	\$450
Taxes	\$5,100	\$5,309	\$5,300
Sub-total Humphrey Lot	\$17,010	\$17,325	\$17,990
Possession Pt. Park:			
Dock & Ramp	\$5,000	\$2,500	\$2,500
Electricity	\$4,000	\$5,779	\$5,500
Equip (Purchase/Rent/Repair)	\$2,500	\$1,652	\$2,000
Maintenance & Repair	\$4,000	\$4,850	\$8,000
Maintenance Wages	\$9,000	\$3,180	\$0
Materials & Supplies	\$1,500	\$3,760	\$3,500
Minor Improvements	\$5,000	\$2,500	\$3,500
Payroll Taxes	\$750	\$189	\$0
Refuse Removal	\$2,000	\$1,496	\$1,500
Taxes	\$50	\$25	\$0
Telephone	\$1,200	\$478	\$500

Water System Maintenance
Sub-total Possession Point

2026 Budget	2026 Projected	2027 Budget Proposed
\$1,750	\$2,281	\$2,500
\$36,750	\$28,690	\$29,500

	2026 Budget	2026 Projected	2027 Budget Proposed
South Whidbey Harbor			
Asst Harbormaster Wages	\$35,000	\$1,545	\$35,000
DNR Tidelands Lease	\$12,000	\$14,735	\$14,750
Harbor Part time	\$21,840	\$21,400	\$30,000
Electricity	\$15,000	\$16,611	\$17,000
Employee Benefits	\$15,480	\$7,200	\$7,200
Equip (Purchase/Rent/Repair)	\$3,000	\$3,158	\$3,000
Golf Cart & Boat - Maint/Ops	\$800	\$368	\$800
Harbormaster Salary	\$59,122	\$56,797	\$64,000
Ice Purchases	\$600	\$300	\$500
Maint & Repair - SWH	\$6,000	\$3,560	\$7,500
Materials & Supplies	\$9,000	\$9,579	\$10,000
Minor Improvements	\$1,500	\$1,015	\$1,500
Payroll Taxes	\$10,900	\$7,463	\$8,000
Pump-Out Barge M&R	\$1,000	\$0	\$0
Refuse Removal	\$4,500	\$3,824	\$4,000
Seasonal Wages (dockhands)	\$10,000	\$8,480	\$10,000
Taxes	\$15,000	\$15,226	\$15,000
Telephone & DSL	\$3,000	\$2,640	\$3,000
Water & Sewer	\$9,250	\$8,101	\$9,000
Sub-total South Whidbey Harbor	\$232,992	\$182,002	\$240,250
Total Operating Disbursements	\$1,361,511	\$1,168,703	\$1,354,200
Operating Excess / <Deficit>	\$118,355	\$262,429	\$144,104
CAPITAL REVENUE			
Clean Vessel Program Grant	\$750	\$0	\$0
IC Grant 1 - FG Workforce Housing	\$125,000	\$0	\$125,000
RCEDF Possession Boarding Floats	\$0	\$35,000	\$75,000
RCO Possession Boarding Floats	\$0	\$20,000	\$250,000
WSDA Fairgrounds Grant	\$36,000	\$36,000	
STBG Clinton Dock	\$1,118,000		\$1,118,000
Clinton Dock Federal	\$1,900,000	\$0	\$1,900,000
2018A Bond Interest Income	\$6,000		
2018B Bond Interest Income	\$6,000		
Bond Fund Balance	\$118,101		\$0
Total Capital Revenue	\$3,309,851	\$91,000	\$3,468,000
CAPITAL EXPENDITURES			
Clean Vessel Grant Program	\$1,000	\$0	\$0
RCO Possession Boarding Floats	\$0	\$20,000	\$250,000
Capital Facilities Plan	\$0		\$25,000
SWH Capital Improvements	\$10,000	\$10,000	\$10,000
Fairgrounds - Capital Improvements	\$15,250	\$0	\$15,000
Fairgrounds - Workforce Housing	\$125,000	\$0	\$125,000
Clinton Dock - POF	\$1,148,000	\$0	\$3,000,000
2012 LTGO Bond Fees	\$1,050	\$1,050	\$1,050
2012 LTGO Bond Interest	\$14,250	\$14,250	\$10,750
2012 LTGO Bond Principal	\$56,250	\$50,000	\$50,000
2016 LTGO Bond Fees	\$0	\$0	\$0
2016 LTGO Bond Interest	\$550	\$550	\$0
2016 LTGO Bond Principal	\$15,184	\$15,184	\$0

	2026 Budget	2026 Projected	2027 Budget Proposed
2018A LTGO Bond Fees	\$1,050	\$1,050	\$1,050
2018A LTGO Bond Interest	\$15,444	\$15,444	\$15,295
2018A LTGO Bond Principal	\$5,000	\$5,000	\$5,000
2018B LTGO Bond Fees	\$700	\$700	\$700
2018B LTGO Bond Interest	\$18,592	\$18,592	\$18,233
2018B LTGO Bond Principal	\$10,000	\$10,000	\$15,000
Total Capital Expenditures:	\$1,437,320	\$161,820	\$3,542,078

Capitall Excess / <Deficit>	\$1,872,531.00	\$0.00	\$0.00
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	General Fund Balance	Bond Fund Balance
Estimated Beginning Cash January 1, 2026	\$0.00	\$0.00
Estimated Ending Cash December 31, 2026	\$0.00	\$0.00
Estimated Beginning Cash January 1, 2027	\$0.00	\$0.00
Estimated Ending Cash December 31, 2027	\$0.00	\$0.00

Approved at the November 12, 2025 Regular Meeting

Greg Easton, President, Board of Commissioners ||

*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.

August 2026 Operations Report

Maintenance:

In August we had a focus on landscaping port properties in preparation for the final growth window of the year. Carter, our Maintenance Lead, has stepped into his new role with ease, overseeing more of the day-in day-out maintenance projects.

Possession Beach has been receiving much needed pruning of overgrowth, and the maintenance staff has been diligently cleaning boat ramps. Clinton Beach Park is in the middle of a cleaning project where the whole property is being powerwashed and reset to its original appearance. We are working towards a solution for cleaning the Bush Point boat ramp and have otherwise focused on cleaning up that park.

At the Fairgrounds we have replaced the access ramp into the Black-Box Theater and made it through the last of our large events for the season. We will soon begin bringing three phase power to the Pole building with the help of Jerry Beck & Co, getting us one step closer to making serious improvements to the space.

Operations:

I have begun working with the Island Beach Access to explore how we can get ADA accessible beach mats down on the beach at the Clinton Beach Park. IBA is currently preparing to submit permits. WSDOT is also working to submit permits to extend the storm drain pipe that originally disturbed the beach.

We have been working on the planning and design phase of our electric car charging project at the commuter parking lot and at the fairgrounds. Planning for improvements is ongoing while digitizing payments at the parking lot is underway. We are working with Park Mobile to modernize the facilities to better suit the needs of our community.

Respectfully submitted,

Christian Tomisser

*Operations Manager
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Fairgrounds Manager Report August 2026

****Fairgrounds Manager Report****
****August 2026****

****August Events:****

- Island Betties 8/1
- Little BIG Fest
- OM-OK-SEE
- Island Betties 8/29 (rained out)

****Upcoming Events:****

- September 16-20 DjangoFest NW Camping
- October 3rd Whidbey Fair Scarecrow Building Event

Coffman Kitchen: Our full-time tenant has "graduated" into their own space, freeing up capacity in the schedule. Ultra House Ramen has since reserved a day to prepare proteins, and we have a new food truck relocating from California that will require commissary access.

Pole Kitchen: Bar K Trading Post & Bakery is now operating three days per week as our bakery tenant. We have also been accommodating local farmers on a one-off basis for rinsing and freezing produce. I am continuing to look for one additional full-time tenant to round out the schedule.

Campground: We anticipate a modest increase in campground traffic during Django Fest NW.

Staffing: We have hired Scot Frederickson as our winter campground host. Scot previously served as the on-site maintenance steward at the Fairgrounds under county ownership and will be a valuable resource to the team.

Little BIG Fest: The event was smaller in scale but well received, drawing an estimated 300 attendees per day for live music, food and craft vendors, and local beer, wine, and mead. There were no major incidents, and the production team's execution continues to improve year over year.

One incident is worth flagging: a performer used a propane flame effect despite prior notice from multiple agencies that we are currently in a Type II burn ban. I later learned the artist had been authorized to do so by one of the festival producers, and I recommend we follow up to close that gap in communication before the next event.



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****Fairgrounds's Facebook Insights****

Fairgrounds Facebook Insights for August 3 – August 30: The downswing is expected after having such high numbers during the Fair.

Performance

August 3, 2026 - August 30, 2026

Views

Views ⓘ

38.4K ↓ 80.2%

From followers ⓘ **24.6%** ↑ 11.8%

From non-followers ⓘ **75.4%** ↓ 3.3%

Viewers ⓘ **11,728** ↓ 67.3%

Follows

Follows ⓘ

51 ↓ 79.4%

Unfollows ⓘ **7** ↓ 65%

Net follows ⓘ **44** ↓ 80.7%

Visits

Facebook visits ⓘ

1.2K ↓ 77.2%

Interactions

Content interactions ⓘ

391 ↓ 84.9%

From followers ⓘ **161** ↓ 84.1%

From non-followers ⓘ **230** ↓ 85.4%

Videos and reels

3-second views ⓘ

4.1K ↓ 87.8%

Watch time ⓘ **17h 26m** ↓ 90.7%

Conversations

Conversations started ⓘ

1 ↓ 85.7%

New contacts ⓘ **1** ↓ 85.7%

Response rate ⓘ **100%** ↑ 133.3%



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August Harbormaster Report

Harbor Occupancy:

Our biggest task ahead is keeping up occupancy in the harbor. Thursday-Monday every week this August have been completely full. We have maximized day stops in slips that are open between reservations checking out and checking in. We are getting more reservation requests vessels in the 40' and greater range, which generate significantly more revenue.

Winter long-term moorage requests are coming in, and we expect to have a significant amount of the marina booked with local vessels for the winter months.

Requests for Live-Aboard moorage also increasing at this time.

Commercial fishing vessels will be here soon. We are working to make contact with regulars and ensure their slips are reserved ahead of time.

Day Stop Fee Schedule:

Our pricing for day stops should be increased. Specifically, we could be making more money on vessels under 24' of length on a 2-hour minimum fee. This should be increased from \$8 to \$14.

Winter Programs to Encourage Visitation:

Coordinate with local businesses, guides, artists, environmentalists, etc. for events and marketing to draw in boaters during slow months. We hosted "Tony's Place" and his music entourage, several yacht club groups, and several multi-party reservations in the last weeks, all for several night stays.

The harbor space could be more regularly utilized to host a variety of events that will draw transient boater revenue and build goodwill with the local community. Many locals have come forward to offer financial support, music, and food – we should plan to host some events in collaboration with locals for the coming year.

Seasonal Employee Hours:

With summer months coming to an end we will be less one employee – Joellen Elliott. Jo will be available on call if needed for busy weekends.



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Harbor Facilities + Maintenance:

Ongoing maintenance schedule being developed for facilities with Maintenance Department and as seasonal employees phase out. Facilities continue to receive heavy use during weekend periods. Regular boat ramp clearing is greatly appreciated by boaters.

Requests for ice, fuel, boat supplies, fishing supplies, etc have been heard and would be a decent revenue stream if offered at the harbor in limited quantity. Boaters would be comfortable paying at least \$10/gal for fuel, and other items could equally be sold at premium pricing.

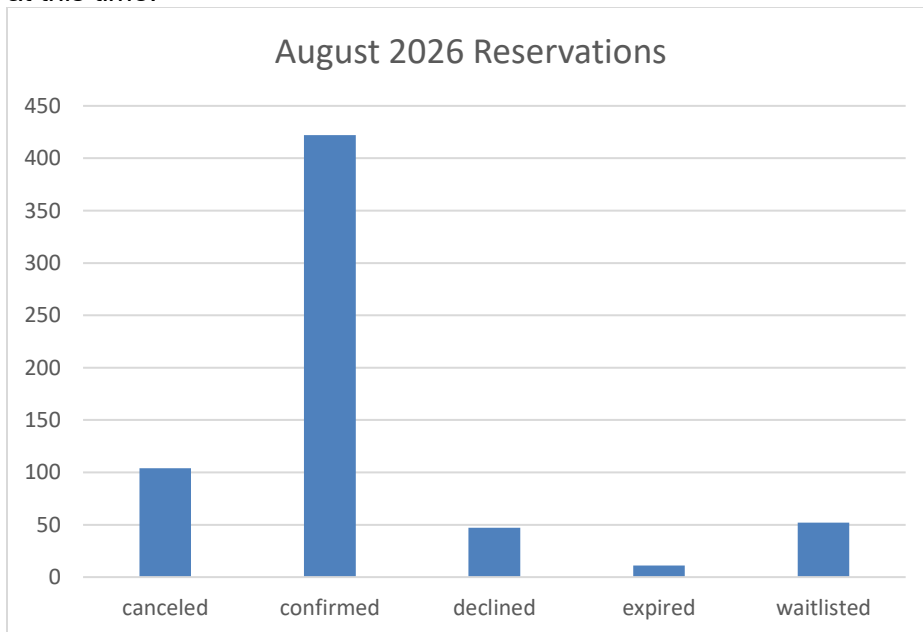
Removal of fold-down “Open” signs in inner harbor slips has reduced day stop boaters from accidentally taking reserved slips.

We are looking to switch codes for the bathrooms to help eliminate excess public use and maintain a cleaner facility during after business hours.

Tentative plans for increasing occupancy by removal of railing at D and E docks for outside moorage. The ability to receive more, larger vessels will greatly increase our revenue.

Conclusion:

Good turnout for the month of August, and looking to keep boaters visiting as much as possible at this time.



DockWa Reservation Revenue: \$34,343.77

End of Report
Kevin Murphy, Harbormaster
August 5, 2026