

**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, October 13, 2026, at 4:00 p.m.

AGENDA

Join Zoom Meeting

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

Meeting ID: 845 9219 6378

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

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

COMMISSIONER ACTIONS

Consent Agenda:

- Approval of Minutes from the Regular Meeting of September 8, 2026
- Approval of Minutes from Special Meeting of September 22, 2026
- Approval of August Vouchers in the amount of \$108,736.73
(With this payment of vouchers, we will have approximately \$351,000 at the end of September.)

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

COMMISSIONER ACTIONS

- Approval of Resolution 26-10 Leasing Policy
- Approval of Resolution 26-11 Handling of EFTs Policy
- Approval of Resolution 26-12 Credit Card Processing Fee Policy

1. Leasing Policy

For the last few years, the Port has had very few actual leases to administer. Whidbey Island Grown, the Black Box Theater were the only two leases in place. All of the rest of our tenants were either rental agreements or license agreements. As the Port continues to lease additional properties it is important to codify a leasing policy. Staff has provided a draft policy for your review and accompanying resolution.

2. EFT Policy

The State Auditor's Office recommends creating a formal EFT Policy (electronic funds transfer). At this time the only EFT activity the Port has is direct deposit payroll. In talking to the County Treasurer there may come a time in the future that we want to pay vendors and all taxes using EFT. Because of this we need to create a policy that addresses approval processes for transfers. Staff has provided a draft policy for your review and accompanying resolution.

3. Credit Card processing Fee Resolution

In reviewing our financials, we are seeing an uptick in credit card use from all of our customers. This of course is causing our fees that continue to climb because we have been absorbing this. In talking to the County Treasurer and other businesses it is become customary to pass those fees on the customers that want to use their card. We have crafted a resolution and policy following state law reflecting what we can charge and the exemptions that we need to honor.

EXECUTIVE DIRECTOR REPORT

We received approximately \$65,757 in operating, tax and capital revenue; and, incurred approximately \$199,418 in operating & capital expenses in August. End of month cash balance for August is \$315,931 in our General Operating Account and \$70,995 in our Bond Account for a total of \$386,926. The financial reports are attached.

Financial Documents

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

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

September 8, 2026

Held in Freeland, Washington
and online via Zoom Meeting Service

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

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

MEETING CALL TO ORDER: Following a Workshop from 3:45 p.m. to 4:00 p.m. for informal Commission review and discussion of vouchers and recent correspondence, the Regular Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Tuesday, September 8, 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 August 11, 2026
- Approval of Minute from Special Meeting of August 17, 2026
- Approval of August vouchers in the amount of \$110,858.66

ACTION

Motion made by Gordon and seconded by Easton to approve the Consent Agenda including Minutes from August 11th August 17th and the authorization and acceptance of August Vouchers in the amount of \$110,858.66; Motion passed unanimously.

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

Nancy Thelen, Fair Association Director, made a comment and asked a question about the lease being discussed later in the agenda. Her concerns are that the Coffman building is a very important building during Fair and she's worried that having a long-term lease arrangement will affect their ability to use that space. Director Pivarnik stated that as part of this long-term agreement, the tenant will need to vacate the space during Fair and staff will work with her to give her ample days to set up and tear down in the Coffman building.

EXECUTIVE DIRECTOR REPORT

Financial Update Executive Director Pivarnik reported that in July we received approximately \$88,566 in operating, tax and capital revenue; and incurred approximately \$106,462 in operating & capital expenses. As of July 31, 2026, our cash balance was \$457,023 and we had \$ 70,786 in our Bond accounts for a total of \$527,809.

Director Pivarnik presented to the commissioners the top line numbers for our Harbor Hopper program which transported 1500 passengers between Everett and Langley. After studying the dates, Saturday was

by far the biggest day of transport and August was better than both June and July combined. We will be sending out a survey in the next month to get input from everyone that booked through our booking system so we can come up with a plan if the ports want to continue this program in 2027. Results from that survey should be available in late October.

Director Pivarnik spoke to the state auditor this week and they will be scheduling our two-year audit starting at the end of September and wrapping up by the end of October. A report for the commissioners should be done by mid- to late-November.

Surplus of Port's Backhoe

Operations Manager Tomisser reported that the Port's backhoe has been down for a month. We have had repair companies look at trying to repair it and it was deemed that repair costs would far exceed its value. Now that we have our new skidsteer in place, the Port would like the authority to surplus the backhoe and sell it through auction. We believe the value to be around \$7500.

ACTION

Motion made by Commissioner Gordon and seconded by Commissioner Ng to approve the surplus of the Port's backhoe; motion passed unanimously.

Rental of the Coffman Building at Whidbey Island Fairgrounds

Director Pivarnik addressed Nancy Thelen's concerns that the Coffman building will be available during and after Fair for the setup and teardown protocol. The proposed Jiu Jitsu studio would generate over \$25,000-\$27,000/year for the Port in rental income and this income will go toward continuing to maintain all facilities at the fairgrounds. Discussion continued about other options. Mike Gallan made a comment that he wants to be sure that whatever decision is made wouldn't impact anything to do with Fair activities nor hamper any kitchen activities. Director Pivarnik stated that those facilities will be protected for their current use including Fair. Hearing no negatives from the Commission, Director Pivarnik will use his Executive Director's delegation of authority to sign a on- year lease with Robert Lee's Jiu Jitsu studio.

2027 Budget

Director Pivarnik presented a draft budget that he and Operations Manager Tomisser prepared. This will show projections for the rest of 2026 and an operating and capital budget for 2027. He said a workshop will be scheduled in the coming weeks with the Commission to get any input and direction they would like to see for 2027.

Operations

Christian Tomisser reported that the focus had been working on landscaping and cleaning around Possession Beach. Also, because of the condition of the Black Box Theater handicap ramp his crew was able to rebuild and make it safe for the upcoming season. In addition, he has been working with the EV Charger contractors and WSDOT. He is also working with the organization that installed the blue handicap mats at Clinton Beach Park.

Fairgrounds

Fairgrounds Manager David Stern reported that increased commercial kitchen usage has been happening in all of the Fairgrounds Commercial kitchens. He has signed up a new three day a week bakery tenant in the pole kitchens. He also reported that the fair and other summer events went really well this year with no issues.

South Whidbey Harbor

Harbormaster Kevin Murphy reported he is diligently working on getting more winter overs into the marina this year. He is also putting time into a local marketing program to encourage more day stops this

winter. In his report he is also looking at recommending raising the rates for day stops and will provide a new rate sheet for approval in the coming months.

ACTIVITIES/INVOLVEMENT REPORTS

Gordon:

Clinton Community Council (CCC): Commissioner Gordon was not able to attend.

Council of Governments (COG): Cancelled

Island Regional Transportation Planning Organization (IRTPO): Was able to discuss the Harbor Hopper during the meeting with Mayor Horsman. Discussion ensued about Harbor Hopper experiences in comments to the Commission.

Ng:

WPPA: Nothing to report.

Marketing & Promotion: Nothing to report.

Easton:

Marine Resources Committee (MRC): Meeting on Oct 15 about Shoreline Master Plan to talk about the shoreline master program.

WPPA Legislative Committee: Continued with previous similar discussions. Proposed legislation to streamline legislation for shore power for cruise and commercial vessels. Task force on jobs package for economic development statewide. Committee will recommend priorities for lobbying next year to take to WPPA.

City of Langley Council Meetings: In budget process.

Met with Main Street President Tim Callison wants him to attend the October general meeting to give an update on Port activities.

UNFINISHED BUSINESS: None

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

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Jim Pivarnik, 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

September 22, 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 Tuesday, September 22, 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 9:15 AM., followed by the Pledge of Allegiance.

EXECUTIVE DIRECTOR REPORT

Executive Director Pivarnik outlined for the Commission that bids for the repair of the Possession Beach boat ramp had been opened and the Port was ready to proceed. The urgency of this special meeting was the fact that the low tide required for this repair was the first week of October which was before the next regular Commission meeting. There were three bidders for the project, all local contractors that had worked for the Port in the past. Director Pivarnik presented a bid sheet outlining all contractors that participated and their bid amounts, insurance, and schedule. The lowest responsive /responsible bidder was Anania Asphalt and site work. This project will be funded with a FEMA reimbursement.

ACTION

Motion made by Gordon and seconded by Ng to approve contract with Anania Asphalt and site work. Motion passed unanimously

Commissioner Gordon then asked if our engineering firm, Facet would be present during construction and Director Pivarnik responded that they would be on site on the 5th of October.

ACTION

ADJOURNMENT: Without any further action, the Meeting was adjourned at 9:45 a.m.

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Jim Pivarnik, Executive Director

Commissioner Greg Easton, Langley

Commissioner Curt Gordon, Clinton

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

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
OCTOBER 2026

September 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 Aug 1, 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

October 1, 2026

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

	BUDGET	August 26	Year to Date	% of Budgeted	Budget Variance in \$\$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue	189,246	11,032	107,365	56.73%	81,881
Harbor Revenue	271,410	43,866	192,361	70.87%	79,049
Humphrey Road Revenue	70,100	5,302	51,213	73.06%	18,886
Interest Income	11,000	784	5,822	52.93%	5,177
Miscellaneous Income	1,000	-	1,225	122.49%	(225)
Possession Park Revenue	17,110	-	10,493	61.33%	6,617
Property Tax Income	919,000	4,753	523,774	56.99%	395,227
Timber, L/H, Comp Tax Income	1,000	20	293	29.32%	707
Total Income	1,479,866	65,757	892,547	60.31%	587,320
Gross Profit	1,479,866	65,757	892,547		587,320
Expense					
Administration	803,054	159,010	858,958.79	106.96%	(55,905)
Bush Point Operations	10,200	320	11,424.73	112.01%	(1,225)
Clinton Beach Operations	9,950	236	10,710.56	107.64%	(761)
Fairgrounds Operations	251,555	20,320	270,821.86	107.66%	(19,267)
Humphrey Rd Parking Lot Ops	17,010	551	18,176.29	106.86%	(1,166)
Possession Beach Park Ops	36,750	4,710	38,499.25	104.76%	(1,749)
South Whidbey Harbor Ops	232,992	15,774	248,328.36	106.58%	(15,336)
Total Expense	1,361,511	200,921	1,456,920	107.01%	(95,409)
Net Ordinary Income	118,355	(135,164)	(564,373)	-476.85%	682,729
Other Income/Expense					-
Other Income					-
Capital Revenue	1,291,750	-	4,675	0.36%	1,287,075
Total Other Income	1,291,750	-	4,675	0.36%	1,287,075
Other Expense					-
Capital Expenditures	1,437,320	5,896	124,872	8.69%	1,312,448
Total Other Expense	1,437,320	5,896	20,232	1.41%	1,417,088
Net Other Income	(145,570)	(5,896)	(15,557)	10.69%	(130,013)
Net Income	(27,215)	(141,060)	(579,930)	2130.95%	552,715

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

For the Year to Date Period Ending August 31,2026

	BUDGET	46235	Year To Date	% of Budget	Budget Variance \$\$
Ordinary Income/Expense					
Income					
Interest Income	11,000	784	3,557	32.34%	7442.96
Miscellaneous Income	1,000	0	810	81.04%	189.56
Property Tax Income	919,000	475	443,812	48.29%	475187.71
Timber, L/H, Comp Tax Income	1,000	20	20	1.97%	980.32
Total Income	932,000	1279	448,199	48.09%	483800.55
Gross Profit	932,000	1279	448,199	48.09%	483800.55
Expense					
Administration					
Accounting Services	0	5000	5,000	-100.00%	(5,000)
Admin/Accounting Wages	40,994	5697	29,266.19	71.39%	11727.81
Administrative Payroll Taxes	29,000	10167	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	0	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	171	1,697	19.97%	6802.99
Executive Director Salary	105,000	8750	61,250	58.33%	43750.00
FMLA & CARES Payroll Taxes	6,000	0	5,744	95.73%	256.23
Insurance (Port-wide)	115,000	96168	135	0.12%	114865.44
Labor & Industries Taxes	26,500	0	15,989	60.33%	10511.74
Legal Fees	4,000	0	0	0.00%	4000.44
Legal Notices/Classified Ads	500	543	1,206	241.49%	(706.83)
Maintenance Manager Wages	60,000	7678	36,937	61.56%	23062.87
Maintenance Tech 1 Wages	49,100	4138	25,584	52.11%	23515.56
Maintenance Tech 2 Wages	49,100	3864	22,912	46.66%	26187.68
Marketing - General	10,000	764	3,727	37.27%	6273.72
Meetings & Education incl WPPA	5,000	627	914	18.29%	4085.37
Merchant Fees	9,200	1189	3,868	42.04%	5331.77
Misc Expenses & Taxes	3,000	93	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	216	4,325	144.18%	(1325.43)
Office Telephone & Staff Mobile	8,000	612	4,027	50.35%	3972.13
Payroll Taxes - Expenses	0	5204	4,389	-100.00%	(4389.00)
Payroll Taxes - Commissioners	2,000	0	1,043	52.18%	956.28
Per Diem - Commissioners					
Per Diem - Easton	6,167	644	3,381.00	54.83%	2785.56
Per Diem - Gordon	6,166	483	3,381.00	54.83%	2785.44
Per Diem - Ng	6,167	161	1,449.00	23.50%	4717.56
Total Per Diem - Commissioners	18,500	1288	8,211.00	44.38%	10,289

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

	BUDGET	46235	Year To Date	% of Budget	Budget Variance \$\$
Permitting-Ongoing	0	0	577.50		
Port Clerk/Accountant Wages	72,100	0	40,000.76	55.48%	32099.68
Port Office Rental	30,900	2575	20,600.00	66.67%	10300.00
Port Vehicles' Expense	4,000	24	2,568.07	64.19%	1432.37
Promotional Hosting	500	39	210.42	42.12%	289.14
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	38	1,088	72.54%	411.85
Travel Expense - Ng	1,500	15	355	23.68%	1144.75
Total Travel Exp - Commissioners	4,500	53	1,748	38.84%	2752.34
Travel Expense - Staff	5,000	604	4,117	82.36%	882.17
Website Design & Maintenance	1,000	65	1,570	156.89%	(569.13)
Total Administration	803053	159010	368576	45.90%	434476.37
Net Ordinary Income	128947	-157731	79623	61.75%	49324.18
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	4846	7,811	51.22%	7439.14
Fairgrounds - Workforce Housing	125,000	0			
RCO Possession Boarding Floats	0	0	65,317	100.00%	(65316.80)
SWH Capital Improvements	10,000	0	0	0.00%	10000.00
Total Capital Expenditures	1,298,250	4,846	80,524	6.20%	1217725.95
Total Other Expense	1,298,250	4846	80,524	6.20%	1217725.95
Net Other Income	(18500)	-4846	(19,764)	106.83%	1263.34
Net Income	110447	-162577	59859	54.20%	50587.52

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

	Budget	August 26	Year To Date	% of BUDGET	BADGET VARIANCE \$
Ordinary Income/Expense					
Expense					
Bush Point Operations					
Dock & Ramp - Bush Pt	1,000	-	1,002.42	100.24%	-2.42
Electricity - Bush Pt	2,000	81	794.01	39.70%	1205.99
Equipment - Bush Pt	1,500	-	2,196.35	146.42%	-696.35
Maint & Repair - Bush Pt	1,500	187	1,360.57	90.70%	139.43
Materials & Supplies - Bush Pt	1,000	-	684.95	68.50%	315.05
Minor Improvements - Bush Pt	1,000	-	0.00	0.00%	1000.00
Refuse Removal - Bush Pt	1,200	52	1,122.60	93.55%	77.40
Water System - Bush Pt	1,000	-	-	0.00%	1000.00
Total Bush Point Operations	10,200	320	7,161	70.20%	3039.10
Total Expense	10,200	320	7,161	70.20%	3039.10
Net Ordinary Income	(10,200)	(320)	(7,161)	70.20%	-3039.10
Net Income	(10,200)	(320)	(7,161)	70.20%	-3039.10

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

	<u>Budget</u>	<u>August</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	1000	72	864	86.36%	136
Electricity - Clinton Beach	1000	0	0	0.00%	1,000
Maint & Repair - Clinton Beach	2000	24	846.09	42.30%	1,154
Materials & Supplies - Clinton	1000	0	959.24	95.92%	41
Minor Improvements - Clinton	2500	0	685.20	27.41%	1,815
Refuse Removal - Clinton Beach	1850	141	1,123.31	60.72%	727
Water System - Clinton Beach	600	0	473.84	78.97%	126
Total Clinton Beach Operations	<u>9950</u>	<u>236</u>	<u>4951</u>	<u>49.76%</u>	<u>4,999</u>
Total Expense	<u>9950</u>	<u>236</u>	<u>4951</u>	<u>49.76%</u>	<u>4,999</u>
Net Ordinary Income	<u>(9950)</u>	<u>(236)</u>	<u>(4951)</u>	<u>49.76%</u>	<u>(4,999)</u>
Net Income	<u>(9950)</u>	<u>(236)</u>	<u>(4951)</u>	<u>49.76%</u>	<u>4,999</u>

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

	Budget	August 26	Year To Date	% of Budget	Budget Variance \$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue					
Camping Fees - Fairgrounds	60000	4363	28,188.58	46.98%	31811
Dump Fees - Campground	6000	330	2,135.00	35.58%	3865
Fair Association Lease	1696	0	3,000.00	176.89%	(1304)
Fairgrounds Events					
Event Haul In Fees-Fairgrounds	600	12	210.00	100.00%	390
Event Rentals - Fairgrounds	69400	2604	45,526.53	65.60%	23873
Total Fairgrounds Events	70000	2616	45737	65.34%	24263
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	9050	0	2543	28.10%	6507
Tenant Leases - Fairgrounds	42000	1792	21949	52.26%	20051
Total Fairgrounds Revenue	189246	9101	103641	54.77%	85605
Total Income	189246	9101	103641	54.77%	85605
Gross Profit	189246	9101	103641	54.77%	85605
Expense					
Fairgrounds Operations					
Electricity - Fairgrounds	32000	2591	25406	79.39%	6594
Employee Benefits - Fairgrounds	9480	600	4800	50.63%	4680
Equipment (Purch/Rent/Repair)	8000	0	4109	51.36%	3891
Fairgrounds Misc Exp	2000	149	1367	68.37%	633
FG Director Wages	64375	0	27727	43.07%	36648
FG Mktg & Events Coord Wages	26200	6431	27095	103.41%	(895)
Maint & Repair - Fairgrounds	12000	5118	9884	82.37%	2116
Marketing/Advertising-FG	0	0	1602	100.00%	(1602)
Materials & Supplies - Fair	15000	2,933.03	14905	99.37%	95
Minor Improvements - Fair	5000	0.00	921	18.43%	4079
Payroll Taxes - Fairgrounds	8000	0.00	4120	51.50%	3880
Propane - Fairgrounds	4500	0.00	1803	40.08%	2697
Refuse Removal - Fairgrounds	10000	867.37	7534	75.34%	2466
Taxes - Fairgrounds					
B & O Tax - Fair	0	398	1888	100.00%	(1888)
Leasehold Tax - Fair	10000	0	3188	31.88%	6812
Sales & Lodging Tax	0	39	2076	100.00%	(2076)
Total Taxes - Fairgrounds	10000	437	7152	71.52%	2848
Telephone & DSL - Fairgrounds	13000	1193	10525	80.96%	2475
Vehicle Maintenance - Fair	2000	0	2281	114.03%	(281)
Water & Sewer - Fairgrounds	30000	0	4158	13.86%	25842
Total Fairgrounds Operations	251555	20320	155388	61.77%	96167
Total Expense	251555	20320	155388	61.77%	96167
Net Ordinary Income	-62309	-11219	-51747	83.05%	(10562)
Net Income	-62309	-11219	-51747	83.05%	(10562)

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

	Budget	August 26	Year To Date	% of Budget	Budget Variance \$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue					
Camping Fees - Fairgrounds	60000	4363	28,188.58	46.98%	31811
Dump Fees - Campground	6000	330	2,135.00	35.58%	3865
Fair Association Lease	1696	0	3,000.00	176.89%	(1304)
Fairgrounds Events					
Event Haul In Fees-Fairgrounds	600	12	210.00	100.00%	390
Event Rentals - Fairgrounds	69400	2604	45,526.53	65.60%	23873
Total Fairgrounds Events	70000	2616	45737	65.34%	24263
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	9050	0	2543	28.10%	6507
Tenant Leases - Fairgrounds	42000	1792	21949	52.26%	20051
Total Fairgrounds Revenue	189246	9101	103641	54.77%	85605
Total Income	189246	9101	103641	54.77%	85605
Gross Profit	189246	9101	103641	54.77%	85605
Expense					
Fairgrounds Operations					
Electricity - Fairgrounds	32000	2591	25406	79.39%	6594
Employee Benefits - Fairgrounds	9480	600	4800	50.63%	4680
Equipment (Purch/Rent/Repair)	8000	0	4109	51.36%	3891
Fairgrounds Misc Exp	2000	149	1367	68.37%	633
FG Director Wages	64375	0	27727	43.07%	36648
FG Mktg & Events Coord Wages	26200	6431	27095	103.41%	(895)
Maint & Repair - Fairgrounds	12000	5118	9884	82.37%	2116
Marketing/Advertising-FG	0	0	1602	100.00%	(1602)
Materials & Supplies - Fair	15000	2,933.03	14905	99.37%	95
Minor Improvements - Fair	5000	0.00	921	18.43%	4079
Payroll Taxes - Fairgrounds	8000	0.00	4120	51.50%	3880
Propane - Fairgrounds	4500	0.00	1803	40.08%	2697
Refuse Removal - Fairgrounds	10000	867.37	7534	75.34%	2466
Taxes - Fairgrounds					
B & O Tax - Fair	0	398	1888	100.00%	(1888)
Leasehold Tax - Fair	10000	0	3188	31.88%	6812
Sales & Lodging Tax	0	39	2076	100.00%	(2076)
Total Taxes - Fairgrounds	10000	437	7152	71.52%	2848
Telephone & DSL - Fairgrounds	13000	1193	10525	80.96%	2475
Vehicle Maintenance - Fair	2000	0	2281	114.03%	(281)
Water & Sewer - Fairgrounds	30000	0	4158	13.86%	25842
Total Fairgrounds Operations	251555	20320	155388	61.77%	96167
Total Expense	251555	20320	155388	61.77%	96167
Net Ordinary Income	-62309	-11219	-51747	83.05%	(10562)
Net Income	-62309	-11219	-51747	83.05%	(10562)

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

	Budget	August 26	Year To Date	% of Budget	Budget Variance \$
Ordinary Income/Expense					
Income					
Possession Park Revenue					
Donations - Possession Park	200	0	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	0	10330	66.22%	5,270
Sales Tax - Possession Parking	10	0	0	0.00%	10
Total Possession Park Revenue	17110	0	10493	61.33%	6,617
Total Income	17110	0	10493	61.33%	6,617
Gross Profit	17110	0	10493	61.33%	6,617
Expense					
Possession Beach Park Ops					
Dock & Ramp - Possession	5000	0	0	0.00%	5,000
Electricity - Possession	4000	508	5007	125.18%	(1,007)
Equip (Purchase/Rent/Repair)	2500	53	427	17.10%	2,073
Maint & Repair - Possession	4000	220	3270	81.74%	730
Maint. Wages - Possession	9000	635	3795	42.17%	5,205
Materials & Suppl - Possession	1500	190	3312	220.80%	(1,812)
Minor Improvements - Poss Pk	5000	2765	2765	55.29%	2,235
Payroll Taxes - Possession	750	0	205	27.34%	545
Refuse Removal - Possession	2000	125	994	49.72%	1,006
Taxes - Possession					
B &O Taxes - Poss Pk	25	0	91	363.80%	(66)
WSST - Overnight Parking	25	25	25	99.00%	0
Total Taxes - Possession	50	25	91	181.90%	(41)
Telephone - Possession	1200	40	318	26.50%	882
Water System Maint - Poss Pk	1750	150	1682	96.12%	68
Total Possession Beach Park Ops	36750	4711	21866	59.50%	14,884
Total Expense	36750	4711	21866	59.50%	14,884
Net Ordinary Income	(19640)	(4711)	(11374)	57.91%	(8,266)
Net Income	(19640)	(4711)	(11374)	57.91%	(8,266)

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

	BUDGET	August 26	Year To Date	% of Budget	Budget Variance \$
Income					
Harbor Revenue					
Annual Moorage	19100	1986	17506	91.65%	1594
Commercial Moorage	2500	450	2250	90.00%	250
Dinghy	900	150	1050	116.67%	(150)
Dock Sales - Ice	750	0	0	0.00%	750
Donations	200	17	175	87.31%	25
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	389	1247	83.15%	253
SWH Uplands Lease	1500	284	1418	94.50%	83
Transient Day Use Moorage	15000	3033	9219	61.46%	5781
Transient Overnight Moorage	176000	37557	141751	80.54%	34249
Total Harbor Revenue	271410	43866	192361	70.87%	79049
Expense					
South Whidbey Harbor Ops					
Asst Harbormaster Wages	35000	1320	2865	8.19%	32135
DNR Tidelands Lease	12000	0	14735	122.79%	(2735)
Dockhand - Part Time	21840	3705	16665	76.30%	5175
Electricity - Harbor	15000	860	12671	84.47%	2329
Employee Benefits - Harbor	15480	720	4920	31.78%	10560
Equip (Purch/Rent/Repair) SWH	3000	16	1673	55.76%	1327
Golf Cart & Boat-Maint	800	0	34	4.25%	766
Harbormaster Wages	59122	0	0	0.00%	59122
Ice Purchases	600	5090	35888	5981.38%	(35288)
Maint & Repair - Harbor	6000	673	1733	28.89%	4267
Materials & Supplies - Harbor	9000	0	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	547	2497	55.48%	2003
Seasonal Wages - Harbor	10000	1814	4293	42.93%	5707
Taxes - Harbor					
B & O Tax - Harbor	0	880	2170	100.00%	(2170)
Leasehold Tax - Harbor	15000	0	8014	53.43%	6986
Total Taxes - Harbor	15000	880	10184	67.90%	4816
Telephone & DSL - Harbor	3000	149	1541	51.36%	1459
Water & Sewer - Harbor	9250	0	3560	38.49%	5690
Total South Whidbey Harbor Ops	232992	15774	122827	52.72%	110165
Total Expense	232992	15774	122827	52.72%	110165
Net Income	38418	28092	69534	180.99%	(31116)

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

	Budget	August 2026	Year To Date	% of Budget	Budget Variance \$
Other Income/Expense					
Other Income					
Capital Revenue					
Bond Interest					
2018A Bond Interest Income	6,000	105	2208.19	36.80%	3,791.81
2018B Bond Interest Income	6,000	105	2208.15	36.80%	3,791.85
Total Bond Interest	12,000	209	4416.34	36.80%	7,583.66
Total Capital Revenue	12,000	209	4416.34	36.80%	7,583.66
Total Other Income	12,000	209	4416.34	36.80%	7,583.66
Other Expense					
Capital Expenditures					
2012 LTGO Bond					
2012 LTGO Bond Fees	1,050	350.00	350.00	33.33%	700.00
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	350.00	6600.00	9.22%	64,950.00
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	350.00	350.00	33.33%	700.00
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	350.00	8072.50	37.56%	13,421.50
2018B LTGO Bond (Taxable)					
2018B LTGO Bond Fees	700	350.00	350.00	50.00%	350.00
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	350.00	9646.25	32.93%	19,645.75
Total Capital Expenditures	138,070	1,050	39,503	28.61%	98,567.50
Total Other Expense	138,070	1,050	39,503	28.61%	98,567.50
Net Other Income	-138,070	-1,050	-39,503	28.61%	-98,567.50
Net Income	-126,070	-841	-35,086	27.83%	-90,983.84

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through August 2026

	Jan - Au...	Budget	\$ Over Bu...	% of ...
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	28,188.58	60,000.00	-31,811.42	47.0%
Dump Fees - Campground	2,135.00	6,000.00	-3,865.00	35.6%
Fair Association Lease	3,000.00	1,696.00	1,304.00	176.9%
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	210.00	600.00	-390.00	35.0%
Event Rentals - Fairgrounds	45,526.53	69,400.00	-23,873.47	65.6%
Total Fairgrounds Events	45,736.53	70,000.00	-24,263.47	65.3%
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	25,672.13	42,000.00	-16,327.87	61.1%
Total Fairgrounds Revenue	107,364.69	189,246.00	-81,881.31	56.7%
Harbor Revenue				
Annual Moorage-LH	17,506.04	19,100.00	-1,593.96	91.7%
Commercial Moorage-LH	2,250.00	2,500.00	-250.00	90.0%
Dinghy	1,050.00	900.00	150.00	116.7%
Dock Sales - Ice	0.00	750.00	-750.00	0.0%
Donations	174.62	200.00	-25.38	87.3%
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	1,247.25	1,500.00	-252.75	83.2%
SWH Uplands Lease-LH	1,417.50	1,500.00	-82.50	94.5%
Transient Day Use Moorage	9,219.35	15,000.00	-5,780.65	61.5%
Transient Overnight Moorage	141,750.74	176,000.00	-34,249.26	80.5%
Total Harbor Revenue	192,361.21	271,410.00	-79,048.79	70.9%
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	29,002.03	35,000.00	-5,997.97	82.9%
Permit Fees - Humphrey Rd	20,123.33	30,000.00	-9,876.67	67.1%
Sales Tax - Humphrey Rd	2,088.05	5,100.00	-3,011.95	40.9%
Total Humphrey Road Revenue	51,213.41	70,100.00	-18,886.59	73.1%
Interest Income	5,822.47	11,000.00	-5,177.53	52.9%
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	523,773.50	919,000.00	-395,226.50	57.0%
Timber, L/H, Comp Tax Income	296.28	1,000.00	-703.72	29.6%
Total Income	892,549.78	1,479,866.00	-587,316.22	60.3%
Gross Profit	892,549.78	1,479,866.00	-587,316.22	60.3%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through August 2026

	Jan - Au...	Budget	\$ Over Bu...	% of ...
Expense				
Administration				
Accounting Services	5,000.00			
Admin/Accounting Wages	34,963.37	40,994.00	-6,030.63	85.3%
Administrative Payroll Taxes	26,370.87	29,000.00	-2,629.13	90.9%
Audit	0.00	10,000.00	-10,000.00	0.0%
Commissioners' Salaries	8,640.00	12,960.00	-4,320.00	66.7%
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	19,800.00	47,400.00	-27,600.00	41.8%
Employee IRA Matching	1,868.37	8,500.00	-6,631.63	22.0%
Executive Director Salary	70,000.00	105,000.00	-35,000.00	66.7%
FMLA & CARES Payroll Taxes	5,743.77	6,000.00	-256.23	95.7%
Insurance (Port-wide)	96,303.00	115,000.00	-18,697.00	83.7%
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	1,749.15	500.00	1,249.15	349.8%
Maintenance Manager Wages	44,615.26	60,000.00	-15,384.74	74.4%
Maintenance Tech 1 Wages	29,722.20	49,100.00	-19,377.80	60.5%
Maintenance Tech 2 Wages	26,776.32	49,100.00	-22,323.68	54.5%
Marketing - General	4,490.72	10,000.00	-5,509.28	44.9%
Meetings & Education incl WPPA	1,540.94	5,000.00	-3,459.06	30.8%
Merchant Fees	5,056.66	9,200.00	-4,143.34	55.0%
Misc Expenses & Taxes	1,621.14	3,000.00	-1,378.86	54.0%
Ofc. Equip Lease, Purch, Repair	3,837.01	6,000.00	-2,162.99	64.0%
Office & Facilities Supplies	4,542.13	3,000.00	1,542.13	151.4%
Office Telephone & Staff Mobile	4,639.69	8,000.00	-3,360.31	58.0%
Payroll Expenses	9,593.24	0.00	9,593.24	100.0%
Payroll Taxes - Commissioners	1,043.28	2,000.00	-956.72	52.2%
Per Diem - Commissioners				
Per Diem - Easton	3,381.00	6,166.67	-2,785.67	54.8%
Per Diem - Gordon	3,381.00	6,166.66	-2,785.66	54.8%
Per Diem - Ng	1,449.00	6,166.67	-4,717.67	23.5%
Total Per Diem - Commissioners	8,211.00	18,500.00	-10,289.00	44.4%
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	20,600.00	30,900.00	-10,300.00	66.7%
Port Vehicles' Expense	2,568.07	4,000.00	-1,431.93	64.2%
Promotional Hosting	210.42	500.00	-289.58	42.1%
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	1,126.15	1,500.00	-373.85	75.1%
Travel Expense - Ng	370.45	1,500.00	-1,129.55	24.7%
Total Travel Exp - Commissioners	1,800.86	4,500.00	-2,699.14	40.0%
Travel Expense - Staff	4,721.63	5,000.00	-278.37	94.4%
Website Design & Maintenance	1,634.57	1,000.00	634.57	163.5%
Total Administration	518,661.39	803,054.00	-284,392.61	64.6%
Bush Point Operations				
Dock & Ramp - Bush Pt	1,002.42	1,000.00	2.42	100.2%
Electricity - Bush Pt	794.01	2,000.00	-1,205.99	39.7%
Equipment - Bush Pt	2,196.35	1,500.00	696.35	146.4%
Maint & Repair - Bush Pt	1,360.57	1,500.00	-139.43	90.7%
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	1,122.60	1,200.00	-77.40	93.6%
Water System - Bush Pt	936.00	1,000.00	-64.00	93.6%
Total Bush Point Operations	8,096.90	10,200.00	-2,103.10	79.4%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through August 2026

	Jan - Au...	Budget	\$ Over Bu...	% of ...
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	0.00	1,000.00	-1,000.00	0.0%
Electricity - Clinton Beach	863.58	1,000.00	-136.42	86.4%
Maint & Repair - Clinton Beach	846.09	2,000.00	-1,153.91	42.3%
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	1,123.31	1,850.00	-726.69	60.7%
Water System - Clinton Beach	473.84	600.00	-126.16	79.0%
Total Clinton Beach Operations	4,951.26	9,950.00	-4,998.74	49.8%
Fairgrounds Operations				
Electricity - Fairgrounds	25,405.59	32,000.00	-6,594.41	79.4%
Employee Benefits - Fairgrounds	4,800.00	9,480.00	-4,680.00	50.6%
Equipment (Purch/Rent/Repair)	4,108.80	8,000.00	-3,891.20	51.4%
Fairgrounds Misc Exp	1,367.48	2,000.00	-632.52	68.4%
FG Director Wages	27,726.56	64,375.00	-36,648.44	43.1%
FG Mktg & Events Coord Wages	27,094.58	26,200.00	894.58	103.4%
Maint & Repair - Fairgrounds	9,884.34	12,000.00	-2,115.66	82.4%
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	14,371.76	15,000.00	-628.24	95.8%
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	7,533.82	10,000.00	-2,466.18	75.3%
Taxes - Fairgrounds				
B & O Tax - Fair	2,286.37	8,000.00	-5,713.63	28.6%
Leasehold Tax - Fair	3,187.59	1,000.00	2,187.59	318.8%
Sales & Lodging Tax	2,114.81	1,000.00	1,114.81	211.5%
Total Taxes - Fairgrounds	7,588.77	10,000.00	-2,411.23	75.9%
Telephone & DSL - Fairgrounds	10,524.85	13,000.00	-2,475.15	81.0%
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	155,291.82	251,555.00	-96,263.18	61.7%
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	4,160.00	6,240.00	-2,080.00	66.7%
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	231.03	200.00	31.03	115.5%
WSST - Parking	2,362.50	4,900.00	-2,537.50	48.2%
Total Taxes - Humphrey Rd	2,593.53	5,100.00	-2,506.47	50.9%
Total Humphrey Rd Parking Lot Ops	10,159.01	17,010.00	-6,850.99	59.7%
Possession Beach Park Ops				
Dock & Ramp - Possession	0.00	5,000.00	-5,000.00	0.0%
Electricity - Possession	5,007.37	4,000.00	1,007.37	125.2%
Equip (Purchase/Rent/Repair)	427.44	2,500.00	-2,072.56	17.1%
Maint & Repair - Possession	3,269.61	4,000.00	-730.39	81.7%
Maint. Wages - Possession	3,795.00	9,000.00	-5,205.00	42.2%
Materials & Suppl - Possession	3,312.00	1,500.00	1,812.00	220.8%
Minor Improvements - Poss Pk	2,764.59	5,000.00	-2,235.41	55.3%
Payroll Taxes - Possession	205.03	750.00	-544.97	27.3%
Refuse Removal - Possession	994.45	2,000.00	-1,005.55	49.7%
Taxes - Possession				
B & O Taxes - Poss Pk	90.95	10.00	80.95	909.5%
WSST - Overnight Parking	24.75	40.00	-15.25	61.9%
Total Taxes - Possession	115.70	50.00	65.70	231.4%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through August 2026

	Jan - Au...	Budget	\$ Over Bu...	% of ...
Telephone - Possession	317.97	1,200.00	-882.03	26.5%
Water System Maint - Poss Pk	1,682.02	1,750.00	-67.98	96.1%
Total Possession Beach Park Ops	21,891.18	36,750.00	-14,858.82	59.6%
South Whidbey Harbor Ops				
Asst Harbormaster Wages	2,865.00	35,000.00	-32,135.00	8.2%
DNR Tidelands Lease	14,735.15	12,000.00	2,735.15	122.8%
Dockhand - Part Time	16,665.00	21,840.00	-5,175.00	76.3%
Electricity - Harbor	12,671.00	15,000.00	-2,329.00	84.5%
Employee Benefits - Harbor	4,920.00	15,480.00	-10,560.00	31.8%
Equip (Purch/Rent/Repair) SWH	1,672.86	3,000.00	-1,327.14	55.8%
Golf Cart & Boat-Maint	33.97	800.00	-766.03	4.2%
Harbor Receipts Discrepancy	0.02	0.00	0.02	100.0%
Harbormaster Wages	35,888.25	59,122.00	-23,233.75	60.7%
Ice Purchases	0.00	600.00	-600.00	0.0%
Maint & Repair - Harbor	1,733.30	6,000.00	-4,266.70	28.9%
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	2,496.55	4,500.00	-2,003.45	55.5%
Seasonal Wages - Harbor	4,293.00	10,000.00	-5,707.00	42.9%
Taxes - Harbor				
B & O Tax - Harbor	3,049.93	4,000.00	-950.07	76.2%
Leasehold Tax - Harbor	8,014.27	11,000.00	-2,985.73	72.9%
Total Taxes - Harbor	11,064.20	15,000.00	-3,935.80	73.8%
Telephone & DSL - Harbor	1,540.79	3,000.00	-1,459.21	51.4%
Water & Sewer - Harbor	3,559.89	9,250.00	-5,690.11	38.5%
Total South Whidbey Harbor Ops	123,706.70	232,992.00	-109,285.30	53.1%
Total Expense	842,758.26	1,361,511.00	-518,752.74	61.9%
Net Ordinary Income	49,791.52	118,355.00	-68,563.48	42.1%
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	2,208.19	6,000.00	-3,791.81	36.8%
2018B Bond Interest Income	2,208.15	6,000.00	-3,791.85	36.8%
Total Bond Interest	4,416.34	12,000.00	-7,583.66	36.8%
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	4,884.34	1,291,750.00	-1,286,865.66	0.4%
Total Other Income	4,884.34	1,291,750.00	-1,286,865.66	0.4%
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	350.00	1,050.00	-700.00	33.3%
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	6,600.00	71,550.00	-64,950.00	9.2%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through August 2026

	Jan - Au...	Budget	\$ Over Bu...	% of ...
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	350.00	1,050.00	-700.00	33.3%
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	8,072.50	21,494.00	-13,421.50	37.6%
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	350.00	700.00	-350.00	50.0%
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)	9,646.25	29,292.00	-19,645.75	32.9%
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	12,657.09	15,250.00	-2,592.91	83.0%
Fairgrounds - Workforce Housing	0.00	125,000.00	-125,000.00	0.0%
Large Equipment Purchases	95,175.05	0.00	95,175.05	100.0%
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	220,047.39	1,437,320.00	-1,217,272.61	15.3%
Total Other Expense	220,047.39	1,437,320.00	-1,217,272.61	15.3%
Net Other Income	-215,163.05	-145,570.00	-69,593.05	147.8%
Net Income	-165,371.53	-27,215.00	-138,156.53	607.6%

**Port of South Whidbey
POSW-Balance Sheet**

Cash Basis

As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
POSW-BOND 657	
Cash at County - Bond Fund 657	3,774.12
POSW - Investment Fund 657	67,221.20
Total POSW-BOND 657	70,995.32
POSW-General Fund 654	
Cash at County-General Fund 654	116,845.23
POSW-Investment Fund 654	199,086.00
Total POSW-General Fund 654	315,931.23
POSW Payroll - HB #9430	2,353.49
Tax Liability Clearing HSE	-8,777.41
Total Checking/Savings	380,702.63
Accounts Receivable	
Accounts Receivable	54.42
Total Accounts Receivable	54.42
Total Current Assets	380,757.05
TOTAL ASSETS	<u>380,757.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-533.08
Total Accounts Payable	-533.08
Other Current Liabilities	
Payroll Liabilities	
Payroll Taxes Payable	-27,636.26
Payroll Liabilities - Other	1,702.80
Total Payroll Liabilities	-25,933.46
Sales Tax Payable	1,960.23
Total Other Current Liabilities	-23,973.23
Total Current Liabilities	-24,506.31
Total Liabilities	-24,506.31
Equity	
Opening Balance Equity	1,156,304.80
Retained Earnings	-576,260.25
Unrestricted Net Assets	-9,409.66
Net Income	-165,371.53
Total Equity	405,263.36
TOTAL LIABILITIES & EQUITY	<u>380,757.05</u>

		2026															Difference
		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			
OPERATING RECEIPTS																	
Interest	\$ 11,000	\$ 1,060	\$ 785	\$ 643	\$ 560	\$ 560	\$ 1,038	\$ 1,081	\$ 784	\$ 366	\$ 546	\$ 546	\$ 546	\$ 8,515	\$ (2,485)		
Misc. Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ 30	\$ -	\$ 2	\$ 126	\$ 100	\$ 50	\$ 723	\$ (277)		
Property Tax Income	\$ 919,000	\$ -	\$ 14,767	\$ 77,819	\$ 350,752	\$ 52,742	\$ 13,593	\$ 5,848	\$ 4,753	\$ 15,933	\$ 312,000	\$ 54,227	\$ 6,216	\$ 908,650	\$ (10,350)		
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	\$ 5,557	\$ 16,301	\$ 312,672	\$ 55,248	\$ 6,902	\$ 918,586	\$ (13,414)		
Fairgrounds Camping Fees	\$ 60,000	\$ 500	\$ 1,855	\$ 3,041	\$ 3,750	\$ 4,144	\$ 5,315	\$ 5,259	\$ 4,363	\$ 3,500	\$ 3,750	\$ 3,750	\$ 1,780	\$ 41,008	\$ (18,992)		
Fairgrounds Dump/Water Fees	\$ 6,000	\$ 245	\$ 145	\$ 155	\$ 315	\$ 270	\$ 360	\$ 315	\$ 330	\$ 315	\$ 315	\$ 315	\$ 315	\$ 3,395	\$ (2,605)		
Fairgrounds Events	\$ 70,000	\$ 1,550	\$ 1,246	\$ 2,838	\$ 2,305	\$ 2,790	\$ 10,060	\$ 22,297	\$ 2,616	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,500	\$ 56,702	\$ (13,298)		
Fairgrounds Revenue - Misc	\$ 500	\$ (38)	\$ 48	\$ 15	\$ 26	\$ 23	\$ 17	\$ 8	\$ -	\$ 42	\$ 42	\$ 42	\$ 42	\$ 266	\$ (234)		
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	\$ 42,000	\$ 3,175	\$ 4,677	\$ 4,028	\$ 2,466	\$ 2,549	\$ 3,324	\$ 1,792	\$ 3,724	\$ 4,525	\$ 6,000	\$ 6,000	\$ 6,000	\$ 48,260	\$ 6,260		
Fair Assoc Lease	\$ 1,696	\$ 250	\$ 500	\$ 250	\$ 250		\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,304		
Sub-total - Fairgrounds Revenue	\$ 189,246	\$ 5,682	\$ 8,471	\$ 10,327	\$ 9,849	\$ 10,477	\$ 20,826	\$ 29,672	\$ 11,032	\$ 10,382	\$ 12,607	\$ 13,107	\$ 11,637	\$ 154,069	\$ (35,177)		
Humphrey Road Daily Parking fees	\$ 35,000	\$ 2,636	\$ 3,314	\$ 1,842	\$ 4,483	\$ 3,476	\$ 4,023	\$ 4,240	\$ 4,988	\$ 4,100	\$ 4,100	\$ 2,225	\$ 1,780	\$ 41,207	\$ 6,207		
Humphrey Rd Permit Fees	\$ 30,000	\$ 3,466	\$ 351	\$ 5,275	\$ 1,844	\$ 510	\$ 5,719	\$ 2,279	\$ 313	\$ 5,800	\$ 3,000	\$ 400	\$ 400	\$ 29,356	\$ (644)		
Humphrey Rd Sales Tax	\$ 5,100	\$ -	\$ -	\$ -	\$ 567	\$ 359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 926	\$ (4,174)		
Sub-total - Humphrey Road Revenue	\$ 70,100	\$ 6,102	\$ 3,664	\$ 7,117	\$ 6,894	\$ 4,345	\$ 9,742	\$ 6,519	\$ 5,302	\$ 9,900	\$ 7,100	\$ 2,625	\$ 2,180	\$ 71,489	\$ 1,389		
Poss. donations	\$ 200	\$ -	\$ -	\$ 3	\$ 20	\$ 22	\$ 8	\$ 100	\$ -	\$ 5	\$ 5	\$ 5	\$ 5	\$ 173	\$ (27)		
Electricity Reimb.	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200)		
Poss. Parking Fee	\$ 100	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 30	\$ (70)		
Rental of Residence	\$ 15,600	\$ 1,470	\$ 1,530	\$ 1,450	\$ 1,530	\$ 1,400	\$ 1,400	\$ 1,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,330	\$ (5,270)		
Poss. Parking Sales Tax	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 2	\$ (8)		
Sub-total - Possession Point Revenue	\$ 17,110	\$ 1,470	\$ 1,530	\$ 1,453	\$ 1,560	\$ 1,422	\$ 1,408	\$ 1,650	\$ -	\$ 27	\$ 5	\$ 5	\$ 5	\$ 10,535	\$ (6,575)		
Harbor Revenue - Annual Moorage	\$ 19,100	\$ 840	\$ 864	\$ 9,542	\$ 864	\$ 1,258	\$ 1,648	\$ 504	\$ 1,986	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 23,874	\$ 4,774		
Commercial Moorage	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ -	\$ 450	\$ 425	\$ -	\$ -	\$ -	\$ 2,675	\$ 175		
Dinghy	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ -	\$ 150	\$ 255	\$ -	\$ -	\$ -	\$ 1,305	\$ 405		
Dock Sales - Ice	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ 120	\$ (630)		
Leasehold Tax Revenue	\$ 7,500	\$ -	\$ -	\$ -	\$ 294	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607	\$ (6,893)		
Live-Aboard Fee	\$ 1,360	\$ 319	\$ 480	\$ 160	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,491	\$ 131		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ (85)		
Showers	\$ 1,500	\$ -	\$ 191	\$ 116	\$ 100	\$ 192	\$ 122	\$ 138	\$ 389	\$ 195	\$ 105	\$ 75	\$ 60	\$ 1,683	\$ 183		
SWH Uplands Lease	\$ 1,500	\$ -	\$ -	\$ -	\$ 284	\$ 284	\$ 567	\$ -	\$ 283	\$ 375	\$ -	\$ -	\$ -	\$ 1,793	\$ 293		
Transient Day Use Moorage	\$ 15,000	\$ 176	\$ 131	\$ 194	\$ 715	\$ 1,485	\$ 1,335	\$ 2,150	\$ 3,033	\$ 1,350	\$ 750	\$ 300	\$ 300	\$ 11,919	\$ (3,081)		
Transient Overnight Use Moorage	\$ 176,000	\$ 1,720	\$ 2,094	\$ 4,785	\$ 11,982	\$ 18,707	\$ 24,032	\$ 40,879	\$ 37,557	\$ 12,500	\$ 10,000	\$ 7,040	\$ 5,280	\$ 176,575	\$ 575		
Donations	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ 16	\$ 40	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 154	\$ (46)		
Sub-total - South Whidbey Harbor Revenue	\$ 271,410	\$ 9,006	\$ 8,580	\$ 16,258	\$ 15,380	\$ 23,670	\$ 29,070	\$ 43,711	\$ 43,865	\$ 19,175	\$ 18,060	\$ 16,320	\$ 14,545	\$ 257,639	\$ (13,771)		
Total - Operating Revenue	\$ 1,479,866	\$ 23,319	\$ 37,797	\$ 113,617	\$ 384,995	\$ 93,346	\$ 76,119	\$ 88,566	\$ 65,756	\$ 55,785	\$ 350,444	\$ 87,305	\$ 35,269	\$ 1,412,319	\$ (67,547)		

OPERATING DISBURSEMENTS																			
Administration:																			
Admin/Accounting Wages	\$ 40,994	\$ 2,952	\$ 3,317	\$ 3,590	\$ 4,905	\$ 4,891	\$ 4,695	\$ 4,916	\$ 5,697	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 54,162	\$ 13,168				
Administration Payroll Taxes	\$ 29,000	\$ -	\$ 2,767	\$ 3,091	\$ 3,062	\$ 2,782	\$ 2,234	\$ -	\$ 10,167	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 64,103	\$ 35,103				
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	\$ 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	\$ 30,250	\$ 10,250				
County service fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 40	\$ (60)				
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	\$ 1,800	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	\$ 29,440	\$ (17,960)				
Employee IRA matching	\$ 8,500	\$ -	\$ 328	\$ 530	\$ 147	\$ 150	\$ 281	\$ -	\$ 171	\$ 281	\$ 281	\$ 281	\$ 281	\$ 2,731	\$ (5,769)				
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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000)				
Legal notices/Classified Ads	\$ 500	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ 403	\$ 542	\$ 42	\$ 42	\$ -	\$ 42	\$ 1,874	\$ 1,374				
Maint. & Operations Supervisor Salary	\$ 60,000	\$ 5,337	\$ 5,467	\$ 4,615	\$ 5,078	\$ 4,501	\$ 5,607	\$ 6,332	\$ 7,678	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 67,015	\$ 7,015				
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,314	\$ 3,840	\$ 4,032	\$ 3,160	\$ 1,608	\$ 3,868	\$ 4,138	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 44,208	\$ (4,892)				
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,224	\$ 3,840	\$ 4,032	\$ 4,176	\$ 3,490	\$ 2,728	\$ 3,864	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 45,602	\$ (3,498)				
Marketing - General	\$ 10,000	\$ -	\$ -	\$ 1,432	\$ -	\$ -	\$ 295	\$ 2,000	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 4,127	\$ (5,873)				
Meetings & Education - WPPA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 185	\$ 729	\$ -	\$ 627	\$ -	\$ 1,250	\$ -	\$ -	\$ 2,791	\$ (2,209)				
Merchant Fees	\$ 9,200	\$ 582	\$ 563	\$ 460	\$ 746	\$ 541	\$ 285	\$ 687	\$ 1,189	\$ 750	\$ 750	\$ 750	\$ 750	\$ 8,052	\$ (1,148)				
Misc expenses & Taxes	\$ 3,000	\$ 44	\$ 2,217	\$ 1,448	\$ -	\$ 11	\$ 11	\$ -	\$ 93	\$ 750	\$ -	\$ -	\$ 750	\$ 5,324	\$ 2,324				
Office equipment lease, purchase, repair	\$ 6,000	\$ -	\$ 500	\$ -	\$ 12	\$ 3,178	\$ 647	\$ -	\$ -	\$ 250	\$ 500	\$ 250	\$ 500	\$ 5,837	\$ (163)				
Office & facilities supplies	\$ 3,000	\$ 1,758	\$ 1,208	\$ 629	\$ 88	\$ 199	\$ 73	\$ 371	\$ 216	\$ 250	\$ 250	\$ 250	\$ 250	\$ 5,542	\$ 2,542				
Office Telecommunications	\$ 8,000	\$ 581	\$ 651	\$ 571	\$ 701	\$ 541	\$ 401	\$ 541	\$ 612	\$ 667	\$ 667	\$ 667	\$ 667	\$ 7,267	\$ (733)				
Payroll Expense								\$ 4,389	\$ 5,195	\$ -									
Payroll Taxes - Commissioners	\$ 2,000	\$ -	\$ 157	\$ 157	\$ 171	\$ 199	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913	\$ (1,087)				
Per diem - Commissioners	\$ 18,500	\$ 644	\$ 966	\$ 966	\$ 966	\$ 966	\$ 1,449	\$ 966	\$ 1,288	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 14,379	\$ (4,121)				
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	\$ 30,900	\$ -				
Port Vehicles' Expense	\$ 4,000	\$ -	\$ 688	\$ 288	\$ 476	\$ 328	\$ 393	\$ 371	\$ 24	\$ 333	\$ 333	\$ 333	\$ 333	\$ 3,899	\$ (101)				
Promotional Hosting	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172	\$ 39	\$ 42	\$ 42	\$ 42	\$ 42	\$ 378	\$ (122)				
Publications & Subscriptions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ 17	\$ 17	\$ 68	\$ (132)				
Travel exp.- Commissioners	\$ 4,500	\$ -	\$ -	\$ 341	\$ 36	\$ 36	\$ 979	\$ 355	\$ 53	\$ 135	\$ 135	\$ 1,125	\$ 135	\$ 3,331	\$ (1,169)				
Travel exp.- Staff	\$ 5,000	\$ -	\$ 164	\$ 785	\$ 269	\$ 772	\$ 562	\$ 944	\$ 604	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,768	\$ 768				
Web design & maintenance	\$ 1,000	\$ -	\$ 963	\$ 55	\$ 246	\$ 55	\$ 55	\$ 140	\$ 65	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,911	\$ 911				
Sub-total Administration	\$ 803,054	\$ 53,332	\$ 50,957	\$ 55,517	\$ 59,526	\$ 44,563	\$ 40,946	\$ 54,709	\$ 158,035	\$ 54,416	\$ 62,991	\$ 54,314	\$ 54,366	\$ 743,673	\$ (59,381)				
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	\$ 81	\$ 80	\$ 80	\$ 140	\$ 240	\$ 1,333	\$ (667)				
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	\$ 187	\$ 150	\$ 90	\$ 90	\$ 90	\$ 1,780	\$ 280				

Materials & Supplies	\$	1,000	\$	236	\$	-	\$	-	\$	-	\$	396	\$	-	\$	52	\$	-	\$	100	\$	60	\$	60	\$	60	\$	964	\$	(36)
Minor Improvements	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100	\$	100	\$	50	\$	300	\$	550	\$	(450)
Trash removal	\$	1,200	\$	830	\$	40	\$	-	\$	81	\$	40	\$	40	\$	40	\$	52	\$	55	\$	55	\$	55	\$	55	\$	1,343	\$	143
Water system	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	936	\$	-	\$	-	\$	-	\$	-	\$	-	\$	936	\$	(64)
Sub-total Bush Point	\$	10,200	\$	1,224	\$	390	\$	78	\$	3,334	\$	749	\$	835	\$	1,164	\$	320	\$	485	\$	985	\$	895	\$	745	\$	11,205	\$	1,005
Clinton Facilities:																														
Dock (Maint/Repairs) - Clinton Beach	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(1,000)
Electricity - Clinton Beach	\$	1,000	\$	105	\$	123	\$	128	\$	121	\$	119	\$	105	\$	91	\$	72	\$	100	\$	100	\$	100	\$	120	\$	1,283	\$	283
Maintenance & Repair - Clinton Beach	\$	2,000	\$	86	\$	16	\$	-	\$	-	\$	-	\$	696	\$	25	\$	24	\$	200	\$	120	\$	120	\$	120	\$	1,406	\$	(594)
Materials & Supplies - Clinton Beach	\$	1,000	\$	367	\$	193	\$	-	\$	165	\$	60	\$	49	\$	125	\$	-	\$	60	\$	60	\$	60	\$	60	\$	1,200	\$	200
Minor Improvements - Clinton Beach	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	685	\$	-	\$	-	\$	-	\$	500	\$	-	\$	-	\$	-	\$	1,185	\$	(1,315)
Refuse Removal - Clinton Beach	\$	1,850	\$	138	\$	141	\$	141	\$	141	\$	141	\$	141	\$	141	\$	141	\$	154	\$	154	\$	154	\$	154	\$	1,740	\$	(110)
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	\$	236	\$	1,122	\$	434	\$	530	\$	454	\$	7,490	\$	(2,460)
Fairgrounds																														
Electricity	\$	32,000	\$	3,239	\$	4,255	\$	3,941	\$	4,107	\$	3,097	\$	2,075	\$	2,099	\$	2,591	\$	5,440	\$	1,600	\$	1,600	\$	3,200	\$	37,245	\$	5,245
Employee benefits	\$	9,480	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	1,080	\$	600	\$	600	\$	600	\$	600	\$	7,680	\$	(1,800)
Equipment (Purchase/Rent/Repair)	\$	8,000	\$	256	\$	286	\$	718	\$	1,652	\$	-	\$	851	\$	346	\$	-	\$	667	\$	667	\$	755	\$	667	\$	6,864	\$	(1,136)
FG Dir Salary	\$	64,375	\$	5,812	\$	5,847	\$	5,208	\$	5,694	\$	5,165	\$	4,553	\$	4,734	\$	6,199	\$	4,734	\$	4,734	\$	4,734	\$	4,734	\$	62,149	\$	(2,226)
FG Events Coordinator Wages	\$	26,200	\$	2,284	\$	2,209	\$	2,177	\$	2,096	\$	2,610	\$	-	\$	-	\$	232	\$	-	\$	-	\$	-	\$	-	\$	11,608	\$	(14,592)
Maint & Repair	\$	12,000	\$	-	\$	2,228	\$	409	\$	36	\$	437	\$	1,656	\$	-	\$	5,118	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	13,885	\$	1,885
Materials & Supplies	\$	15,000	\$	1,496	\$	1,071	\$	2,475	\$	796	\$	1,786	\$	621	\$	3,727	\$	2,933	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	19,905	\$	4,905
Minor Improvements	\$	5,000	\$	-	\$	-	\$	921	\$	-	\$	261	\$	-	\$	-	\$	-	\$	417	\$	417	\$	417	\$	417	\$	2,850	\$	(2,150)
Payroll Taxes	\$	8,000	\$	-	\$	667	\$	617	\$	693	\$	818	\$	650	\$	-	\$	-	\$	667	\$	667	\$	667	\$	667	\$	6,113	\$	(1,887)
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	\$	867	\$	833	\$	833	\$	833	\$	833	\$	11,652	\$	1,652
Taxes	\$	10,000	\$	1,364	\$	56	\$	85	\$	1,376	\$	1,017	\$	853	\$	1,582	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,333	\$	(3,667)
Telephone & DSL	\$	13,000	\$	1,696	\$	1,661	\$	1,198	\$	1,193	\$	1,194	\$	1,195	\$	1,195	\$	1,193	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	14,857	\$	1,857
Fairgrounds Misc	\$	2,000	\$	86	\$	139	\$	176	\$	214	\$	352	\$	167	\$	100	\$	148	\$	167	\$	167	\$	167	\$	167	\$	2,050	\$	50
Vehicle Maintenance	\$	2,000	\$	-	\$	380	\$	251	\$	246	\$	509	\$	527	\$	368	\$	-	\$	167	\$	167	\$	167	\$	167	\$	2,948	\$	948
Water & Sewer	\$	30,000	\$	768	\$	-	\$	-	\$	900	\$	-	\$	1,227	\$	1,263	\$	-	\$	-	\$	1,500	\$	-	\$	1,800	\$	7,458	\$	(22,542)
Sub-total Fairgrounds	\$	251,555	\$	18,596	\$	19,893	\$	21,489	\$	19,916	\$	19,709	\$	17,109	\$	16,758	\$	20,361	\$	17,025	\$	14,685	\$	13,273	\$	17,710	\$	216,525	\$	(35,030)
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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	41	\$	(459)
Minor Improvements	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	333	\$	333	\$	333	\$	999	\$	(3,001)
Materials & Supplies	\$	700	\$	27	\$	2,996	\$	-	\$	-	\$	81	\$	-	\$	-	\$	-	\$	58	\$	58	\$	58	\$	58	\$	3,337	\$	2,637
Payroll taxes	\$	470	\$	-	\$	2	\$	40	\$	43	\$	51	\$	47	\$	-	\$	-	\$	39	\$	39	\$	39	\$	39	\$	339	\$	(131)
WSST + B&O	\$	5,100	\$	579	\$	549	\$	453	\$	845	\$	549	\$	23	\$	31	\$	-	\$	-	\$	320	\$	550	\$	510	\$	4,409	\$	(691)
Sub-total Humphrey Lot	\$	17,010	\$	1,127	\$	4,067	\$	1,013	\$	1,408	\$	1,201	\$	590	\$	591	\$	520	\$	617	\$	1,270	\$	1,500	\$	1,460	\$	15,364	\$	(1,646)
Possession BW Park:																														
Dock/ramp	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	-	\$	-	\$	2,500	\$	(2,500)
Electricity	\$	4,000	\$	527	\$	725	\$	632	\$	854	\$	772	\$	500	\$	490	\$	508	\$	160	\$	160	\$	280	\$	480	\$	6,087	\$	2,087
Major Equip (Purchase/Rent/Repair)	\$	2,500	\$	53	\$	53	\$	53	\$	53	\$	53	\$	-	\$	53	\$	53	\$	-	\$	525	\$	208	\$	100	\$	1,206	\$	(1,294)
Maintenance & repair (general)	\$	4,000	\$	-	\$	730	\$	1,232	\$	80	\$	279	\$	696	\$	33	\$	220	\$	600	\$	200	\$	200	\$	200	\$	4,470	\$	470

Maintenance Wages	\$ 9,000	\$ 200	\$ 200	\$ 200	\$ 190	\$ 660	\$ 910	\$ 800	\$ 635	\$ -	\$ -	\$ -	\$ -	\$ 3,795	\$ (5,205)
Materials & Supplies	\$ 1,500	\$ 149	\$ 1,482	\$ 64	\$ 529	\$ 354	\$ 141	\$ 403	\$ 190	\$ 225	\$ 75	\$ 75	\$ 38	\$ 3,725	\$ 2,225
Minor improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765	\$ 3,000	\$ 1,250	\$ -	\$ -	\$ 7,015	\$ 2,015
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	\$ 4,685	\$ 4,300	\$ 5,025	\$ 1,078	\$ 1,133	\$ 33,332	\$ (3,418)

South Whidbey Harbor

Customer Service Wages	\$ 35,000	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320	\$ -	\$ -	\$ -	\$ -	\$ 2,865	\$ (32,135)
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	\$ 3,705	\$ 1,820	\$ 1,820	\$ 700	\$ 700	\$ 21,705	\$ (135)
Electricity	\$ 15,000	\$ 1,770	\$ 2,228	\$ 2,312	\$ 2,253	\$ 1,685	\$ 742	\$ 821	\$ 860	\$ 600	\$ 600	\$ 1,050	\$ 1,800	\$ 16,721	\$ 1,721
SW Harbor employee benefits	\$ 15,480	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 720	\$ 600	\$ 600	\$ 600	\$ 600	\$ 7,320	\$ (8,160)
Equip (Purchase/Rent/Repair)	\$ 3,000	\$ 16	\$ 16	\$ 1,448	\$ 16	\$ 16	\$ 16	\$ 126	\$ 16	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,172	\$ 172
Golf Cart - Maint/Ops	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ 364	\$ 67	\$ 67	\$ 67	\$ -	\$ 599	\$ (201)
Harbormaster Salary	\$ 59,122	\$ 4,348	\$ 3,906	\$ 4,052	\$ 4,204	\$ 4,413	\$ 5,097	\$ 4,777	\$ 5,090	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 56,687	\$ (2,435)
Ice Purchases	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ 96	\$ (504)
Maint & Repair - Gen'l	\$ 6,000	\$ 135	\$ 135	\$ 135	\$ 142	\$ 142	\$ 229	\$ 142	\$ 672	\$ 500	\$ 500	\$ 500	\$ 500	\$ 3,732	\$ (2,268)
Materials & Supplies	\$ 9,000	\$ 425	\$ 302	\$ 129	\$ 382	\$ 406	\$ 3,543	\$ 642	\$ -	\$ 750	\$ 750	\$ 750	\$ 750	\$ 8,829	\$ (171)
Improvements	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ -	\$ -	\$ 375	\$ 375	\$ -	\$ -	\$ 1,015	\$ (485)
Payroll taxes	\$ 10,900	\$ -	\$ 478	\$ 457	\$ 517	\$ 710	\$ 761	\$ -	\$ -	\$ 908	\$ 908	\$ 908	\$ 908	\$ 6,555	\$ (4,345)
Pump-out system maint. & repairs	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
Trash Removal	\$ 4,500	\$ 270	\$ 275	\$ 275	\$ 303	\$ 275	\$ 275	\$ 275	\$ 547	\$ 375	\$ 375	\$ 375	\$ 375	\$ 3,996	\$ (504)
Seasonal Wages	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ 923	\$ 1,359	\$ 1,814	\$ 2,500	\$ 1,000	\$ -	\$ -	\$ 7,793	\$ (2,207)
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	\$ 149	\$ 250	\$ 250	\$ 250	\$ 250	\$ 2,539	\$ (461)
Water & Sewer	\$ 9,250	\$ 937	\$ -	\$ -	\$ 765	\$ -	\$ 838	\$ 1,020	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,542	\$ 6,601	\$ (2,649)
Sub-total South Whidbey Harbor	\$ 232,992	\$ 14,787	\$ 9,810	\$ 10,943	\$ 14,009	\$ 11,153	\$ 15,874	\$ 30,391	\$ 15,257	\$ 15,541	\$ 17,695	\$ 10,400	\$ 12,625	\$ 178,485	\$ (54,507)

Total - Operating Disbursements	\$ 1,361,511	\$ 91,559	\$ 89,123	\$ 91,853	\$ 100,657	\$ 80,941	\$ 78,990	\$ 106,462	\$ 199,415	\$ 93,506	\$ 103,085	\$ 81,990	\$ 88,493	\$ 1,206,074	\$ (155,437)
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Operating Excess / (Deficit):	\$ 118,355	\$ (68,240)	\$ (51,326)	\$ 21,764	\$ 284,338	\$ 12,405	\$ (2,871)	\$ (17,896)	\$ (133,659)	\$ (37,721)	\$ 247,359	\$ 5,315	\$ (53,224)	\$ 206,244	\$ 87,889
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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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,500							\$ 91,500	
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	\$ 104	\$ 2,507	\$ (3,493)
2018B Bond Interest Income	\$ 6,000	\$ 600	\$ 264	\$ 188	\$ 405	\$ 253	\$ 173	\$ 104	\$ 104	\$ 104	\$ 104	\$ 104	\$ 104	\$ 2,507	\$ (3,493)
Total - Capital Revenue	\$ 464,500	\$ 1,200	\$ 996	\$ 377	\$ 810	\$ 35,485	\$ 91,845	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 131,962	\$ (332,538)

CAPITAL EXPENDITURES

Fairgrounds	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,761	\$ 1,228	\$ 4,135	\$ -	\$ -	\$ -	\$ -	\$ 10,124	\$ (114,876)
SWH Capital Improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ 12,500	\$ 2,500

RCO Possession Boarding Floats	\$ 230,000	\$ -	\$ -	\$ -	\$ 7,396	\$ 34,980	\$ 1,602	\$ 18,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,994	\$ (168,006)
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,500							\$ 91,500	
Clinton Dock - POF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012 LTGO Bond Fees	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 1,050	\$ -	\$ -	\$ 1,400	\$ 350
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 1,050	\$ -	\$ -	\$ 1,400	\$ 350
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 700	\$ -	\$ -	\$ 1,050	\$ 350
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	\$ 136,618	\$ 19,244	\$ 5,185	\$ 12,500	\$ 2,800	\$ -	\$ 88,516	\$ 307,239	\$ (189,581)
Capital Excess / (Deficit):	\$ (32,320)	\$ 1,200	\$ 996	\$ 377	\$ (6,586)	\$ 505	\$ (44,773)	\$ (19,036)	\$ (4,977)	\$ (12,292)	\$ (2,592)	\$ 208	\$ (88,308)	\$ (175,277)	\$ (142,957)
Total Budget Excess / <Deficit>	\$ 86,035	\$ (67,040)	\$ (50,330)	\$ 22,141	\$ 277,752	\$ 12,910	\$ (47,644)	\$ (36,932)	\$ (138,636)	\$ (50,013)	\$ 244,767	\$ 5,523	\$ (141,532)	\$ 30,967	\$ (55,068)

Bond Fund Balance	\$ 192,221	\$ 192,541	\$ 192,700	\$ 192,750	\$ 194,727	\$ 158,721	\$ 67,221	\$ 70,786	\$ 70,786	\$ 70,786	\$ 70,786	\$ 70,786	\$ 70,786		
General Fund Balance	\$ 353,521	\$ 284,730	\$ 235,030	\$ 257,171	\$ 527,500	\$ 540,410	\$ 498,275	\$ 457,023	\$ 315,931	\$ 265,918	\$ 510,685	\$ 516,208	\$ 374,676		
Total Cash Balance	\$ 545,742	\$ 477,271	\$ 427,730	\$ 449,921	\$ 722,227	\$ 699,131	\$ 565,496	\$ 527,809	\$ 386,717	\$ 336,704	\$ 581,471	\$ 586,994	\$ 445,462		



Executive Director Report – October 13, 2026
Regular Meeting

Contents

Financial Reporting – August 2026
Possession Boat Ramp Repair Update
Q&A Open House a Zoom meeting
Audit Progress
Public Hearing 2027 Budget
Possession Boat Ramp Docks are out for bid

Financial Reporting – August 2026

We received approximately \$65,757 in operating, tax and capital revenue; and, incurred approximately \$199,418 in operating & capital expenses in August. End of month cash balance for September is \$315,931 in our General Operating Account and \$70,786 in our Bond Account for a total of \$386,717. The financial reports are attached.

Possession Boat Ramp Repair Update

Anania Construction began the project at low tide at 5AM on the 5th of October. The panels came out easily and they were able to assess the amount of rock needed, which was more than they expected. They did come back on the 6th and were able to drop more rock and reset two panels but tides presented some problems for the remaining two. They are scheduled to come back at midnight on the 10th or 11th at the time of this writing. Verbal update will be given at the meeting.

Q&A Open House a Zoom meeting

There will be two opportunities for Community members to get information and ask questions about the Port's levy proposal. The first one will be on Saturday October 24th at 10:30 AM at the Bayview Fire Station. The second will be a zoom call on Tuesday the 27th at 6PM. We will be sending press releases to the newspaper as well as a series of Facebook posts.

State Audit Progress

The routine every two-year State Audit has been started and we have had several meetings and have transferred hundreds of documents to them. The schedule is to have the Audit done by the 15th of October with their report presented to the Commission and filed by mid-November. To date there have not been any issues found.

Public Hearing 2027 Budget

Draft 2027 Budget and Schedule
Staff has created a draft budget reflecting the Commissioner's input from our October 6th Budget Workshop. That Draft will be put up on our website and copies will be available at the Port's business office for the public's review. Newspaper notices will be placed in the South Whidbey Record for two consecutive weeks on October 31st and November 7 and we will be scheduling a Public Hearing to be held before the November 10th Regular Commission Meeting

Possession Boat Ramp Float Project is out for bid

Facet has completed the final bid packet for the Possession Float Replacement project. We will be going out to bid and advertising not only with the MRSC but also Builders Exchange to get better reach.

PORT OF SOUTH WHIDBEY

RESOLUTION NO. 2026-10

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND, ISLAND COUNTY, WASHINGTON, ESTABLISHING A LEASING POLICY

WHEREAS, the Port District of South Whidbey Island (the “Port”) is a municipality as defined by RCW 53.04; and

WHEREAS, the Port generates revenues through the leasing of real and personal property, which it uses to preserve and enhance its properties and facilities and thereby drive the economy of the District; and

WHEREAS, a sound leasing policy is key to the long-term viability of the Port; and

WHEREAS, the Port Commission now wishes to establish general policies regarding the leasing of commercial land and buildings;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Port District of South Whidbey Island as follows:

1. The master policy directive of the Port Commission, as set forth in Exhibit “A” attached to this Resolution and incorporated herein by this reference, is adopted for the purpose of providing guidance for the negotiation and drafting of leases of Port real and personal property.
2. This Resolution shall take effect immediately upon its passage and signature below.

ADOPTED by the Board of Commissioners of the Port District of South Whidbey Island at a regular open public meeting thereof, held this 13 day of October, 2026.

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Commissioner Easton

Commissioner Gordon

Commissioner Ng

ATTEST: Executive Director

EXHIBIT A

PORT OF SOUTH WHIDBEY LEASING POLICY

Purpose

The purpose of this policy is threefold. First, it provides guidance when negotiating tentative lease terms that will be presented to the Commission. Second, it creates a framework the Commission shall apply when approving lease terms. Third, it establishes the delegated administrative authority of the Executive Director related to leasing matters.

Policy

I. General Lease Terms and Conditions

- A. Any lease of Port property shall be under a written agreement.
- B. The lease rate for Port property shall be the fair market value for such property.
- C. The intended use for Port property in any lease shall be expressly stated in the lease and shall be in accordance with the reasonable standards of use for the property.
- D. The terms of a lease shall adhere to current approved lease templates. Any non-standard terms must be approved by the Commission.
- E. Return on Investment. To attract and/or retain tenants, the Port may make certain tenant improvement expenditures to Port facilities being leased by tenants. These expenditures are authorized up to a value of 5% of a signed lease. Expenditures beyond this amount require Port Commission approval.
- F. Amendments, Sub-leases and Lease Assignments. Tenants shall not assign a lease to others, nor sublet or license all or any portion of the leased premises, without the prior written consent of the Port. Any change of use, or substantial change in ownership, will be considered an assignment and must be approved by the Port.
- G. Leasehold Excise Tax. In addition to paying the base rent, the Lessee shall pay the Port all leasehold excise taxes due and owing on all taxable rent consistent with RCW Chapter 82.29A relating to leasehold excise tax, and any subsequent revision or amendment thereto.
- H. Common Areas. Any leased areas which also provide common areas, such as multiple-tenant-used parking lots, restrooms, or lobbies, shall incorporate the value of these common areas into the base rent charged to the tenants.

II. Security

- A. It is the policy of the Port to require security from all Port tenants in accordance with RCW 53.08.085. The security will be in a form acceptable to the Port and is negotiated as part of the terms of the lease agreement between the Port and Tenant. The Port will realize the security in the event of a default by Tenant.

III. Term Length

- A. Agreements having a term (including any options) of one year or less may be approved and signed by the Executive Director, provided the Port's standard agreement form is used (except for provisions inapplicable).
- B. Agreements having a term (including any options) of multiple years shall be approved by the Commission.

IV. Nonpayment of Rent

- A. Default Defined. After 60 days of nonpayment of rent and other monetary obligations, the Lessee is in default. If the Lessee has not cured all obligations within 30 days, the lease shall be terminated.

V. Incentives

- A. When Considered. In exceptional cases, the Port Commission has the sole authority to grant an Incubator Lease or Nonprofit Lease, and it is at the complete discretion of the Port Commission as to the terms of those leases. Factors the Port Commission may consider include the specifics of the proposed use, the present or future financial capacity of the Port, and non-monetary contributions to the community made by the tenant.
- B. These types of leases may include:
 - i. Incubator Lease. In an Incubator Lease, lease payments start out discounted and the percentage of the discount decreases over time. Incubator Leases are intended by the Port to assist the growth and development of newer small businesses in order to enable and encourage their growth as part of the mission of the Port of South Whidbey.
 - ii. Nonprofit Lease. In a Nonprofit Lease, the Port leases property to a nonprofit at a discounted rate in order to boost the work of that nonprofit in the community. The discount reflects that the activities of the nonprofit provide tangible community benefits that the Port is enabling through the discounted lease, and that those tangible benefits advance the mission of the Port of South Whidbey.

PORT OF SOUTH WHIDBEY

RESOLUTION NO. 26-11

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PORT OF SOUTH WHIDBEY ADOPTING AN ELECTRONIC FUNDS TRANSFER (EFT) POLICY

WHEREAS, the Port of South Whidbey (“Port”) periodically initiates electronic funds transfers, including wire transfers, ACH transactions, and online banking payments, for payroll, vendor payments, debt service, interfund transfers, and investment transactions; and

WHEREAS, RCW 39.58 and guidance from the Washington State Auditor’s Office direct special purpose districts to maintain internal controls over the initiation, authorization, and recording of such transfers; and

WHEREAS, the Board of Commissioners finds it necessary and in the public interest to formally adopt written controls governing EFT activity to safeguard Port funds and ensure compliance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Port of South Whidbey as follows:

Adoption of Policy. The Board hereby adopts the Electronic Funds Transfer (EFT) Policy attached hereto as Exhibit A and incorporated herein by reference, governing all EFTs initiated by Port staff for payroll, vendor payments, debt service, interfund transfers, and investment transactions.

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/special meeting held this 13th day of October, 2026.

Commissioner Easton

Commissioner Gordon

Commissioner Ng

ATTEST:

Executive Director, Port of South Whidbey

PORT OF SOUTH WHIDBEY

Electronic Funds Transfer (EFT) Policy

Purpose

To establish controls governing the initiation, authorization, and recording of electronic funds transfers (EFTs), including wire transfers, ACH transactions, and online banking payments, in compliance with RCW 39.58 and Washington State Auditor's Office guidance for special purpose districts.

1. Scope

This policy applies to all EFTs initiated by Port staff for payroll, vendor payments, debt service, interfund transfers, and investment transactions.

2. Authorization

1. All EFTs require written or system-based authorization from two designated staff (the Executive Director, Finance Manager and a Commissioner or designated backup), except recurring, pre-approved transactions such as payroll tax deposits.
2. No single individual may both initiate and approve an EFT.
3. The Board of Commissioners approves, by resolution, the list of individuals authorized to initiate or approve transfers, and updates that list promptly upon personnel changes.

3. Banking Relationships

The Port's depository bank(s) must be public depositories qualified under the Washington Public Deposit Protection Commission (PDPC). Only accounts approved by the Board may be used for EFT activity.

4. Security Controls

1. Dual authentication (username/password plus token or secondary verification) is required for all online banking access.
2. Transaction limits are set per account and reviewed annually.
3. Bank statements and EFT registers are reconciled monthly by staff.

5. Documentation

Each EFT must be supported by an invoice, contract, payroll register, or other source document, retained in accordance with the Port's records retention schedule.

6. Reporting

A monthly report of all EFT activity is presented to the Board as part of the claims/warrant approval process.

7. Policy Review

This policy is reviewed annually by the Board of Commissioners and updated as needed to reflect changes in banking technology or state law.

PORT OF SOUTH WHIDBEY

RESOLUTION NO. 26-12

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PORT OF SOUTH WHIDBEY AUTHORIZING A CREDIT CARD PROCESSING FEE

WHEREAS, the Port of South Whidbey (“Port”) incurs processing fees charged by credit card companies and payment processors on credit card transactions; and

WHEREAS, Washington law permits the Port to recover the costs of accepting credit card payments by charging a fee to the customer electing to pay by credit card, provided the fee is disclosed and does not exceed the actual cost of acceptance; and

WHEREAS, the Board of Commissioners finds it in the public interest to pass through these processing costs to the customers who incur them, rather than to all ratepayers and customers generally;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Port of South Whidbey as follows:

Section 1. Fee Authorized. A credit card processing fee of three percent (3%) is hereby authorized on all credit card transactions for payment of Port fees, rents, leases, moorage, and other charges. The fee shall be charged to the customer at the time of the transaction and shall not exceed the actual cost of acceptance charged to the Port by its payment processor or applicable card network rules, whichever is less.

Section 2. Adoption of Policy. The Board hereby adopts the Credit Card Processing Fee Policy attached hereto as Exhibit A and incorporated herein by reference, governing disclosure, application, and administration of the fee.

Section 3. Exemptions. The fee does not apply to debit card transactions processed as debit, consistent with applicable federal and card network restrictions on debit card surcharges.

Section 4. Effective Date. This resolution and the fee authorized herein shall take effect thirty (30) days after adoption, to allow for public notice and updates to point-of-sale systems.

ADOPTED by the Board of Commissioners of the Port of South Whidbey at a regular/special meeting held this 13th day of October, 2026.

Commissioner Easton

Commissioner Gordon

Commissioner Ng

ATTEST:

Executive Director, Port of South Whidbey

PORT OF SOUTH WHIDBEY

Credit Card Processing Fee Policy

Purpose

To authorize recovery of credit card processing costs from customers who choose to pay by credit card, and to establish the disclosure and administration requirements for doing so.

1. Fee

A processing fee of 3% is added to each credit card transaction. The fee is charged to the customer at the time of the transaction and is not charged on debit card or cash/check payments.

2. Basis and Limit

The fee reflects the cost the Port incurs to accept credit card payments and shall not exceed that actual cost or the maximum allowed under applicable card network rules, whichever is less. Accounting staff shall review the fee at least annually against actual processor costs and card network limits, and recommend adjustment to the Board if needed.

3. Disclosure

The fee is clearly and conspicuously disclosed to customers before payment is completed, including at point-of-sale terminals, on invoices, and on the Port's online payment portal, and is itemized separately from the underlying charge on the receipt.

4. Exemptions

The fee does not apply to debit card transactions processed as debit, consistent with federal law and card network rules prohibiting debit card surcharges.

5. Administration

Accounting staff shall configure point-of-sale and online payment systems to apply the fee automatically, retain records of amounts collected, and report collected fees to the Board as part of regular financial reporting.

6. Policy Review

This policy is reviewed annually by the Board of Commissioners and updated as needed to reflect changes in card network rules or state law.

Adopted this 13th day of October, 2026.

Commission President, Port of South Whidbey

September 2026 Operations Report

Maintenance:

The maintenance team has been dedicating time to clearing the overgrowth at the Possession Beach property. My goal is to create a clean and clear appearance at this park, so that guests can get a clear view of the water. We are also addressing dead and fallen trees along the Dorthy Cleveland Trail. Furthermore the repair for the boat ramp is underway and should be finalized by October 13th.

With our new equipment we have been able to clean our three boat ramps more effectively, now including the ramp at our Bush Point Facility. With the stormy season ahead, the efforts we are taking should help alleviate the severity of log jams on our ramps through Winter.

We have set out to accomplish a few repair projects to enhance safety, such as rebuilding the ADA Ramp into the Blackbox Theater, reinforcing our picnic tables at Clinton Beach, and clearing out random debris around the properties. We are also in the process of power washing infrastructure around each property, to revive the aesthetic quality of our facilities.

Operations:

We are still working with Island Beach Access to assist them in permitting the ADA mats for Clinton Beach, and are planning the seasonal install of said mats for next May.

I have been working alongside David Stern who has been spearheading the process for camera installation for our boat ramps. We are working to set up the infrastructure to have a webfeed available on the Port's website for members of the public to view our boatramps remotely.

It's officially Fall, so I have scheduled our floating dock removal for the season. The docks at Bush Point are scheduled to be removed Oct. 19th. It will likely take multiple days to remove the docks at Possession Beach due to tide constraints. Currently we are aiming to remove those floats between October 20th-31st. As always, these dates may change depending on the weather conditions.

Respectfully submitted,

Christian Tomisser

*Operations Manager
Port of South Whidbey*



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

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

Fairgrounds Manager Report September 2026

****Fairgrounds Manager Report****
****September 2026****

****September Events:****
No public events

****Upcoming Events:****
- October 3rd Whidbey Fair Scarecrow Building Event
- Country Christmas begins black Friday in Burrier Community Room
- Dec 12th Cowboy Christmas Market in Burrier Community Room
- Dec 12th & 19 Community Holiday Market Sip & Shop in Turner

Coffman Kitchen: Ultra House Ramen will begin its weekly use of the kitchen in the second week of October. Unplugged Coffee, Island Mexican Tacos, Los Cantaritos, and Ikaika bistro continue to be near-daily users of the kitchen.

Coffman Building: Beginning October 1st, Groundswell Jiu Jitsu became the full-time renter of the Coffman Building's main room and indoor alcove. They will be making tenant improvements over the next few weeks and will begin classes asap. They will be vacating the space for the 14 days surrounding the Whidbey Island Fair.

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: DjangoFestNW was busy for our campground and fiddle faddle barn area. We were nearly at capacity. We expect traffic in the campground to drop off dramatically for the fall and winter.

Staffing: Scot has been doing a fine job as our campground host and hasn't reported any problems in that area.

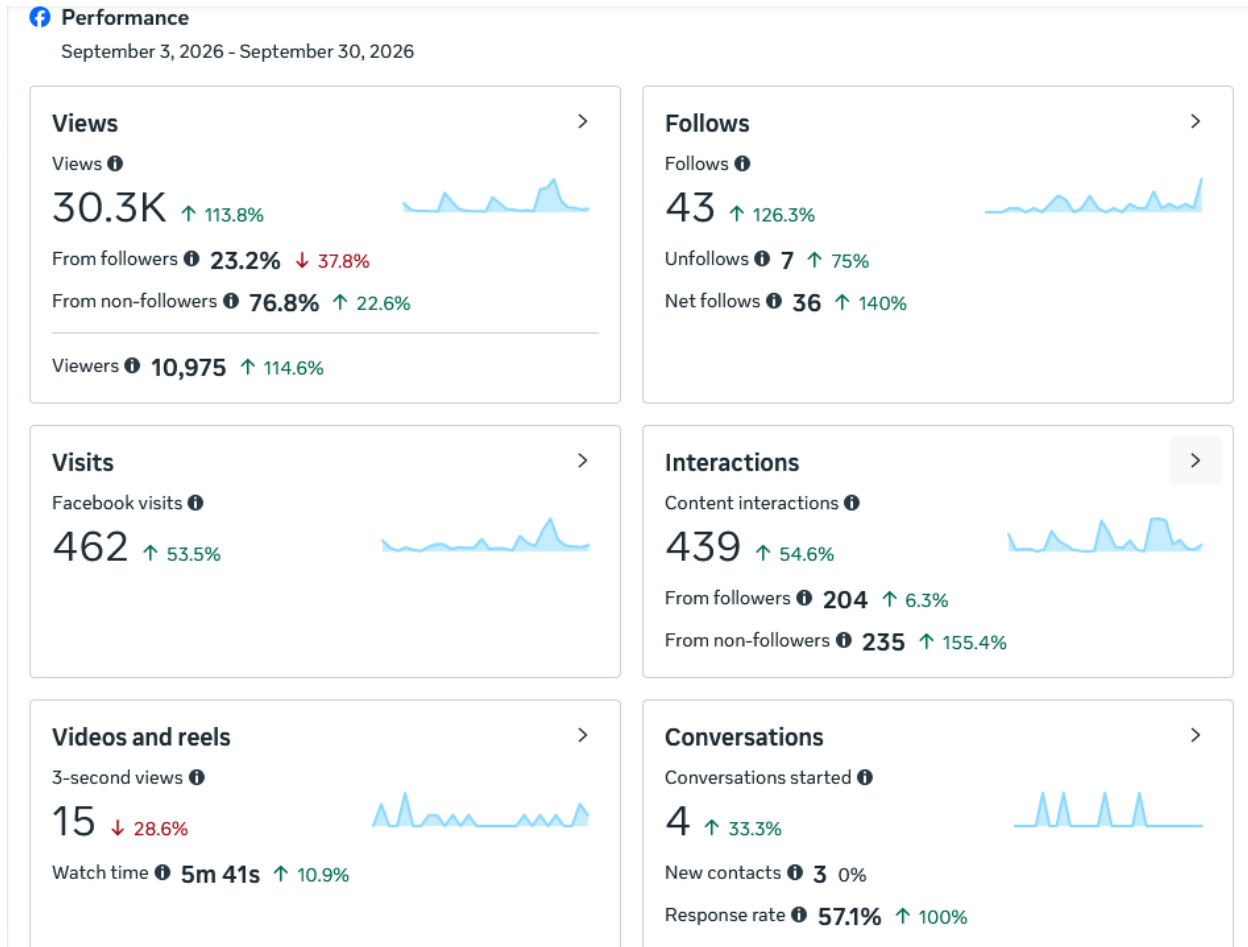


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PORT PAGE Facebook Insights

PORT Facebook Insights for Sept 3-30: These are strong numbers and show a lot of engagement with the page. Our most popular post last month has 7,998 views and 82 interactions.





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September Harbormaster Report

Harbor Occupancy:

We had a decent September, but as expected we have seen a significant drop off in our day stop traffic and overnight reservations at the end of the month.

Winter Moorage clients started arriving in the 3rd week of September and are still coming in at this time. We currently have 14 vessels in Harbor or scheduled to arrive soon between Winter Moorage, Annual, and Commercial contracts.

Total Reservations September: 222

Total Day Stops September: 114

Total Overnight Stays with No Reservation September: 27

Day Stop Fee Schedule Increase:

Staff will be proposing fee schedules to changes in January and increases on Day Use Moorage:

- Dinghies: \$20 for all day
- Vessels up to 24' LOA: \$14 for up to 2 hours, \$24 for up to 5 hours, and \$32 for 8 hours (all day, no overnight moorage included)
- Vessels 25' to 40' LOA: \$22 for up to 2 hours, \$32 for up to 5 hours, and \$40 for 8 hours (all day, no overnight moorage included)
- Vessels 41' and above LOA \$30 for up to 2 hours, \$40 for up to 5 hours, and \$50 for 8 hours (all day, no overnight moorage included)

Dinghy Rack Fee Schedule/Annual Moorage:

No more annual contracts will be issued after currently active contracts are fulfilled due to lack of use of racked dinghies. Currently open racks will be assessed for repair and rented out after any needed maintenance. We will start offering any open dinghy racks moving forward to customers on a monthly basis at \$55 per month.

Harbor Maintenance:

Over the last month we have developed a list for the maintenance department to assist us with ongoing items and new projects at the harbor. Coordination with Christian ongoing.

Harbor bathrooms/shower will be closed to the public starting November 1, 2026 to relieve the need for extra maintenance.



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www.portofsouthwhidbey.com

Winter Programs to Encourage Visitation:

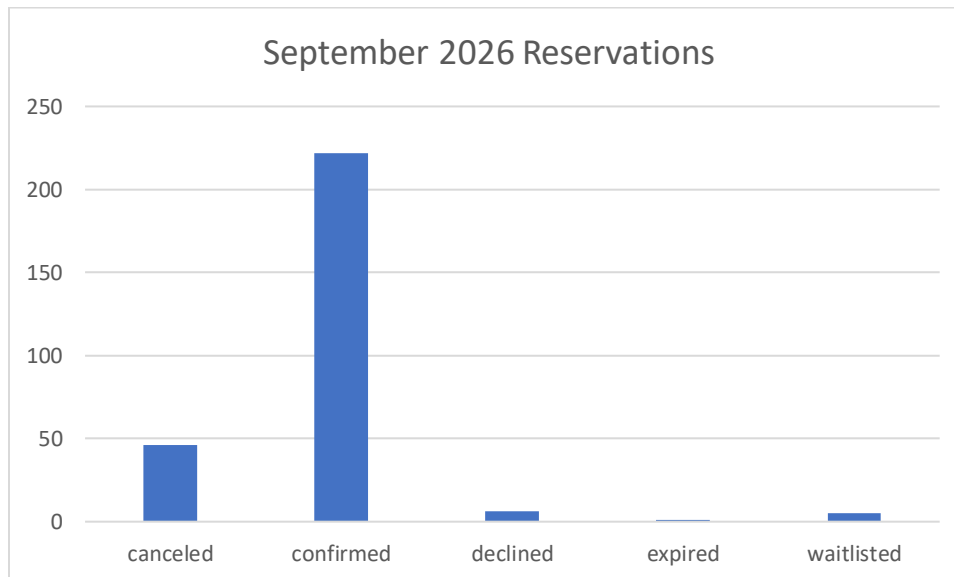
Plans for regular email marketing to our clients in DockWa during the wintertime to maintain visibility/awareness of our available slips. We can look ahead at our slower weeks in the reservation software and offer potential overnight rate discounts, etc for when we would otherwise have no one reserved.

Winter Hours:

At this point we plan to continue the winter months with 2 employees covering 6 days per week. Assistant Harbormaster, Ed Vernon, has been training with me to operate the online reservation system and other tools necessary for single-handed operation of the harbor and proper handling of requests. We will plan to be open Tuesday through Sunday starting 10/13/26.

Conclusion:

Overall the Harbor is operating well and clients are happy. We are looking to continue receiving winter moorage requests for the inner harbor at this time, and increasing our winter traffic through email marketing and promotions.



DockWa Reservation Revenue: \$23,393.52
Day/Overnight Revenue @ Harbor: \$3,708.00

End of Report
Kevin Murphy, Harbormaster
October 10, 2026