



**Port of Kingston Board of Commissioners
Regular Meeting Agenda**

March 22nd, 2023, at 1:00 p.m.

Meeting called by: Port of Kingston Commissioners
Type of meeting: Regular Meeting
Location: Hybrid

A. In Person:
Village Green Community Center
26159 Dulay Rd NE
Kingston, WA 98346

B. Virtual via Zoom:
Join Zoom Meeting
<https://us02web.zoom.us/Regular Meeting>
Meeting ID: 822 2125 3855
Dial by your location
1 253 215 8782 US (Tacoma)

Welcome to the March 22nd, 2023, Regular Meeting of the Port of Kingston Commission. Comments from those in attendance will be allowed upon recognition of the Chair. Please identify yourself by stating your name.

If you would like to be added to the agenda for a future meeting, please contact the Port Office at least one week prior to the regularly scheduled meeting. Please submit your documents and/or presentations at the time of your request.

This is a preliminary agenda and is subject to change.

Agenda Topics

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF AGENDA**
- 4. PUBLIC COMMENT**



Citizens may address the Commission regarding any item related to Port business, including items on the agenda.

5. CONSENT AGENDA

These matters are routine and will be enacted by one motion of the Commission with no separate discussion. If discussion is desired, that item may be removed from the Consent Agenda by a Commissioner.

- A. Approve February 22nd, 2023 Regular Meeting Minutes
- B. Approve February 28th, 2023, Work Session Meeting Minutes
- C. Approve March 7th, 2023 Work Session Meeting Minutes
- D. Approve March 14th, 2023 Work Session Meeting Minutes
- E. Approve February 2023 Warrants and EFT Payments

6. ACTION ITEMS

- A. Approve – RESOLUTION NO. 2023-03-22-01 RESCIND RESOLUTION 2022-06-22-01 – UPDATE VISA ACCOUNTS
- B. Approve – RESOLUTION NO. 2023-03-02-02 AMENDING SEPA

7. DISCUSSION ITEMS

8. FINANCIAL REPORT

9. PUBLIC COMMENT

Citizens may address the Commission regarding any item related to Port business, including items on the agenda.

10. COMMISSIONER REPORTS

11. STAFF REPORTS

12. NEXT REGULAR MEETING: Wednesday April 26th, 2023, at 6:30 p.m. Hybrid Village Green Community Center 26159 Dulay Rd NE Kingston, WA 98346

13. ADJOURN



PORT OF KINGSTON
REGULAR MEETING
 February 22nd, 2023; 6:30pm
Meeting Minutes

NAME	INI	EMAIL	TELEPHONE	CELLULAR
Regular Attendees				
Greg Englin	<input checked="" type="checkbox"/>	grege@portofkingston.org		
Steve Heacock	<input checked="" type="checkbox"/>	steveh@portofkingston.org		
Laura Gronnvoll	<input checked="" type="checkbox"/>	laurag@portofkingston.org		
Mary McClure	<input checked="" type="checkbox"/>	marymc@portofkingston.org		
Audra Trainer	<input checked="" type="checkbox"/>	audrat@portofkingston.org		
Kris Williams	<input checked="" type="checkbox"/>	krisw@portofkingston.org		
Torey Grandt	<input type="checkbox"/>	toreyg@portofkingston.org		
Ray Carpenter	<input type="checkbox"/>	rayc@portofkingston.org		
Marc Horton	<input type="checkbox"/>	mhorton@washingtonprojectconsultants.com		
	<input type="checkbox"/>			
	<input type="checkbox"/>			
	<input type="checkbox"/>			
Guest Speaker				
	<input type="checkbox"/>			

1. Call to Order - Commissioner McClure called the meeting to order at 6:34pm
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA Motion to approve agenda Moved: Commissioner Heacock Second: Commissioner McClure Vote: Pass 3-0
4. PUBLIC COMMENT N/A
5. CONSENT AGENDA A. Approve January 24 th , 2023, Work Session Meeting Minutes B. Approve January 25 th , 2023 Regular Meeting Minutes C. Approve January 31 st , 2023, Work Session Meeting Minutes



- D. Approve February 7th, 2023 Work Session Meeting Minutes
- E. Approve February 14th, 2023 Work Session Meeting Minutes
- F. Approve February 21st, 2023 Work Session Meeting Minutes
- G. Approve January 2023 Warrants and EFT Payments

Motion: Accept the Consent Agenda
Moved: Commissioner McClure
Second: Commissioner Heacock
Vote: Pass 3-0

6. Action Items

A. Memo to Commission – Sick Leave Accrual

- ED Englin stated a discussion was had at December 14, 2022 Regular meeting regarding the number of sick hours staff is able to accrue and amount of PTO hours allowed (two hundred) for carryover per year. This will be reflected in the updated Employee Handbook. The Commission approved the changes.

Motion: Accept the Consent Agenda
Moved: Commissioner McClure
Second: Commissioner Heacock
Vote: Pass 3-0

B. Memo to Commission – Exempt Employee Timecard Reporting

- Finance Director Trainer explained the change to time card reporting for exempt employees. The new process requires exempt staff to only report sick, vacation, or floating holidays leave on bi-weekly time cards.

Motion: Accept the Consent Agenda
Moved: Commissioner Heacock
Second: Commissioner McClure
Vote: Pass 3-0

7. Discussion Items

N/A

8. FINANCIAL REPORT

A. Audit update

- Finance Director (FD) Trainer shared the results of the 3-year (2019,2020,2021) State audit. two types of Audits were conducted, Accountability and Financial Statements. The process was a very good learning experience. We had no findings.



- Due to turnover in the Controller position and time spent reviewing and correcting previous years financials, the 2019 and 2020 Annual Reports were filed late. The 2021 Annual Report was filed on time.
- The second recommendation discussed during the Accountability Audit was Procurement. The process must be documented correctly. A plan is in place to have this completed.
- Payroll procedures need to be updated for Incentive payments. Incentive pay must be tied to goals and/or performance and must be given only after the act has been completed.
- Also, one Commissioner was paid for multiple meetings on one day.
- Financial Audit revealed some reporting errors and is part of the reason the time was taken to review and correct the prior year reports. The change from Cash to GAAP accounting also created some of the errors.
- Audra and Staci received kudos for the Cash Flow model they have created. Finance Director Trainer shared an overview of the line of business reporting.

B. 2022 Financial Report

- Finance Director Trainer reviewed the new financial reports with Commissioners
- FD Trainer suggested attending work session meetings to conduct a financial report education for the Commissioners.
- FD Trainer shared the new method for booking expenses for projects that have not been completed.
- Reviewed and explained the maintenance expenses as well as fuel expenses and revenue
- Discussed the refund from Department Of Revenue for taxes paid for fuel purchases
- We are working on getting better reporting from our marina software, Scribble

C. January 2023 Financial Report

- FD Trainer again suggested coming to Work Session meetings for 30 minutes for a brief lesson to understand the Financial reporting and how impactful it can be in decision making.

9. PUBLIC COMMENT

N/A

10. COMMISSION REPORT

Commissioner McClure –

- Connected with James Davis of Kitsap Economic Development Alliance (KEDA) and sat in their Small Business training class.



- Discussed partnering to host Small business training for business in North Kitsap– more details to come
- Stakeholders meeting Friday March 3rd, they are expecting an update from the architects on future development design at the Port. Commissioner McClure is concerned there will not be enough time to review prior to sharing at that meeting.
 - ED Englin stated we have not seen the renderings. Greg spoke with Sean Parker; however, he would like to speak with Charlie as he is the primary architect, as well as a meeting with the County to discuss infrastructure.
 - Commissioners want to see all designs and renderings prior to sharing with the Stakeholders.
 - This information has not been shared with the Suquamish or Port Gamble S’Klallam tribes.
 - An update about the status should be shared with the Stakeholders
 - Commissioner Heacock explained the RCO Grant and bathroom design needed to be changed which has caused a delay on the Port future development work. The Port has a fiduciary responsibility to complete the Grant work.
 - Commissioner McClure suggested working on phases of the projects due to uncertainty in the economic environment
 - ED Englin will send an email to the Stakeholders regarding the architects design and the timeline

Commissioner Heacock –

- Working on Sub area plan through several meetings
 - Parks, Trails, and Open Spaces
 - Transportation subcommittee
 - Land Use and Environment subcommittee of KCAC
 - KCAC
- Commissioner Heacock mentioned how well the Ferry reservation system worked when traveling to Whidbey Island asked why is it not implemented at Kingston/Edmonds
- He mentioned at the Transportation subcommittee since the ferry project seems delayed, we should be reconsidering this or other options

Commissioner Gronnvoll –

N/A

11. STAFF REPORTS

Kris Williams –

- We are currently updating the Employee Handbook
- Working on Scribble software training
- Attending Business Continuity March 2nd
- Torey is planning upcoming tours of other Ports with the staff

ED Englin – Executive Director

- ED Englin reviewed the items we requested funding for a number of projects



- Continuing work on the Kitsap Co. Comp Plan
- Guest moorage float grant update
- Attending After Hours events and Chamber Luncheon – Kris and Torey will attend March 2nd
- Operations team is working on Marina compliance (registration and insurance), there are only a couple of vessels without paper copies of registration submitted
- Operations are working on rate analysis
- 40 Yacht clubs booked for the year, with a potential for 10-15 additional
- RCO grants are available, Greg will work with the Marina Committee of WPPA to give awareness
- Sail Kingston Cove update
- Enduris Board meeting – rates could rise up to 30%
- Team is doing a great job
- Rose worked on towing agreement and tightening up the Parking process
- Comp Plan update

12. ADJOURN

Commission adjourned the meeting at 8:20pm

NEXT REGULAR SESSION: Wed, March 22nd , 2023, at 1:00 PM Village Green Community Center

Mary McClure, Commissioner

Attest: _____
Greg Englin, Executive Director

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner



Serving what matters today, with a view for tomorrow.

**PORT OF KINGSTON
COMMISSION WORK SESSION**

March 14th, 2023; 8:30 a.m. – 10:30 p.m.

Discussion Items:

- Jerry Kirschner will attend next month's Regular meeting
- Reviewed comments from David Wetter and Rick Lanning regarding the Port's submission to Kitsap County for the Comp Plan
 - Schedule meeting Tuesday March 28th including KCAC, local developers, Chamber members, and Stakeholders. Village Green 6:30-8:30pm
- ED Englin updated the following
 - Permitting for the floats
 - Dredge spoils for Port Gamble/Driftwood Keys
 - Live Aboards –
 - #1 cause of fires in marinas
 - #1 cause of pollution in marinas, due to pumping out waste water
 - We are phasing out live aboards as they opt out, we are not signing new
 - Other ports are also phasing out live aboards
 - Current legal relationship is licensor / licensee, not lessor/lessee
 - Confirmed by DOR
 - State interpreted the legal relationship to lessor/lessee for boats on state lands as well as in marinas, in other words landlord/tenant
 - Eviction was outlawed during COVID
 - Legislature is now passing rent control legislation
 - Instead of live aboard status, the Port could condominiumize for boaters who want to live on their boats
 - Commissioner McClure mentioned having a family member live on her boat in the marina

Port of Kingston is inviting you to a scheduled Zoom meeting.

Topic: Work Session

Time: March 14th, 2023 08:30 AM Pacific Time (US and Canada)

Weekly: https://us02web.zoom.us/join/98tyKuGhgTMrEtKTsh6FRpx5B4aggd_zwpiFBgqdktnwWDAR2NIHVZsdzY7x8BNfv

Join Zoom Meeting

<https://us02web.zoom.us/j/89781866272>

NEXT WORK SESSION: Tue, March 21st, 2023, at 8:30 AM – Port of Kingston 2nd Floor Conference Room

NEXT REGULAR SESSION: Wed, March 22, 2023, at 1:30pm at the Village Green Community Center

Mary McClure, Commissioner

Attest

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner



PORT OF KINGSTON
Warrant List

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$27,180.92** from the Port of Kingston, Marina Revenue Fund, the 15th day of February 2023.

Mary McClure, Commissioner

Laura Gronnvoll, Commissioner

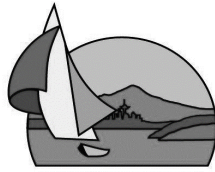
Steve Heacock, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer, Finance Director

Date	Warrant	Amount	Vendor
2/15/2023	36327	\$135.10	Bellevue Yacht Club
2/15/2023	36328	\$178.00	ALL SHRED
2/15/2023	36329	\$1,573.54	Amazon Capital Services
2/15/2023	36330	\$40.74	BLUE SKY PRINTING
2/15/2023	36331	\$545.93	COMCAST
2/15/2023	36332	\$200.00	DIVE TECH NORTHWEST
2/15/2023	36333	\$212.81	GRAINGER
2/15/2023	36334	\$335.60	HENERY HARDWARE
2/15/2023	36335	\$1,828.56	KITSAP BANK VISA
2/15/2023	36336	\$260.00	KITSAP COUNTY - DCD
2/15/2023	36337	\$1,830.36	LAURA GRONNVOLL
2/15/2023	36338	\$596.68	MCMASTER-CARR
2/15/2023	36339	\$2,292.17	NEXTLEVEL INTERNET, INC.
2/15/2023	36340	\$3,442.26	NORTHWEST PARKING EQUIPMENT COMPANY
2/15/2023	36341	\$2,789.60	OLYMPIC ESD 114
2/15/2023	36342	\$93.97	OLYMPIC SPRINGS, INC.
2/15/2023	36343	\$460.10	PACIFIC OFFICE AUTOMATION
2/15/2023	36344	\$41.67	PREMIER RENTALS LLC
2/15/2023	36345	\$1,000.00	RECREATIONAL BOATING ASSOCIATION
2/15/2023	36346	\$281.00	REDDY ICE
2/15/2023	36347	\$502.00	RELIABLE STORAGE
2/15/2023	36348	\$171.22	S-NET COMMUNICATIONS INC
2/15/2023	36349	\$200.00	MICK'S TREE FARM
2/15/2023	36350	\$79.80	STACI HEBERT
2/15/2023	36351	\$75.00	WASHINGTON FINANCE OFFICERS ASSOCIATION
2/15/2023	36352	\$3,182.50	WASHINGTON PROJECT CONSULTANTS, PLLC
2/15/2023	36353	\$4,277.00	WASHINGTON PUBLIC PORTS ASSOCIATION
2/15/2023	36354	\$480.58	WEST MARINE PRO
2/15/2023	36355	\$74.73	WESTBAY AUTO PARTS

\$27,180.92



**PORT OF KINGSTON
Warrant List**

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$46,174.81** from the Port of Kingston, Marina Revenue Fund, the 24th day of February 2023.

Mary McClure, Commissioner

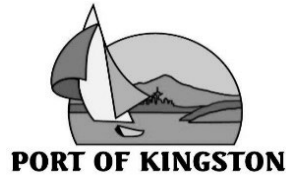
Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer, Finance Director

Date	Warrant	Amount	Vendor
2/24/2023	36356	\$1,947.97	WA Construction Service Health Trust
2/24/2023	36357	\$1,121.31	Amazon Capital Services
2/24/2023	36358	\$177.90	BLUE SKY PRINTING
2/24/2023	36359	\$327.60	CRAIN PEST CONTROL, LLC
2/24/2023	36360	\$63.00	GREG ENGLIN
2/24/2023	36361	\$260.00	KITSAP COUNTY - DCD
2/24/2023	36362	\$23.58	KITSAP COUNTY PUBLIC WORKS
2/24/2023	36363	\$2,822.00	KITSAP REGIONAL COORDINATING COUNCIL
2/24/2023	36364	\$2,500.00	PACIFIC NORTHWEST WATERWAYS ASSOCIATION
2/24/2023	36365	\$424.86	PACIFIC OFFICE AUTOMATION
2/24/2023	36366	\$174.60	REDDY ICE
2/24/2023	36367	\$24,038.30	REGENCE BLUESHIELD
2/24/2023	36368	\$9,479.40	STATE AUDITOR'S OFFICE
2/24/2023	36369	\$251.85	Torey Grandt
2/24/2023	36370	\$1,009.60	VERIZON WIRELESS
2/24/2023	36371	\$1,552.84	WASTE MANAGEMENT
		<hr/> \$46,174.81 <hr/>	



Voucher Certification and Approval

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

Audra Trainer, Finance Director/Port Auditor

Date

Date	Claimant	Amount	Purpose	Cash Transmittal
02/02/2023	Columbia Bank	\$46,343.30	Payroll 01/16-01/31	R00214614
02/06/2023	PCS Merchant Services	\$148.75	CC Fees - Fuel	R00214743
02/06/2023	Global Payment Systems	\$8,719.09	CC Fees - Office	R00214736
02/06/2023	Gravity Payments	\$904.00	CC Fees - Parking	R00214735
02/08/2023	Washington State DRS	\$700.00	DCP	R00214803
02/15/2023	Washington State DRS	\$8,770.30	PERS Company	R00215005
02/16/2023	Columbia Bank	\$42,216.21	Payroll 02/01-02/15	R00215041
02/28/2023	Washington State DRS	\$700.00	DCP	R00215320
02/28/2023	Washington State DOR	\$4,579.30	Excise Taxes	R00215326
		<u>\$113,080.95</u>		

Steve Heacock, Commissioner

Laura Gronnvoll, Commissioner

Mary McClure, Commissioner

I, the undersigned, do hereby certify under penalty or perjury that the expenses incurred as described herein and all claims are just, due, and paid obligations against the Port of Kingston and that I am authorized to authenticate and certify to said claims.

Audra Trainer, Finance Director/Port Auditor

RESOLUTION NO. 2023-03-22-01

A Resolution of the Commission of the Port of Kingston

**RESCIND RESOLUTION 2022-06-22-01 & APPROVE RESOLUTION 2023-03-22-01 TO
UPDATE THE AUTHORIZED VISA ACCOUNTS AND CREDIT CARDS**

WHEREAS, Commissioners Laura Gronnvoll, Steve Heacock and Mary McClure are currently listed as having signature authority for banking purposes;

WHEREAS, The Port of Kingston Commissioners authorize credit card accounts to be issued through Umpqua Bank for use by designated Port Employees;

THEREFORE, BE IT RESOLVED, by the Board of Commissioners for the Port of Kingston that resolution 05-03-2021 be rescinded and resolved as follows:

1. All Visa cards issued through Kitsap Bank shall be cancelled.
2. Port of Kingston Board of Commissioners authorize credit card accounts through Umpqua Bank for use by the following Port employees:
 - A. **Controller**, Audra Trainer with a limit of \$10,000.00 each.
 - B. **Executive Director**, Greg Englin with a limit of \$10,000.00 each.
 - C. **Maintenance Manager**, Torey Grandt with a limit of \$10,000.00 each
 - D. **Harbormaster**, Ray Carpenter with a limit of \$5,000.00 each.
 - E. **Administrative Services Manager**, Kris Williams with a limit of \$5,000.00 each.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 22nd day of March 2023.

**PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON**

Mary McClure, Commissioner

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Attest:

Executive Director, Greg Englin

Port of Kingston
Kitsap County, WA

RESOLUTION NO. 2023-02-22-01

A Resolution of the Commission of the Port of Kingston

A RESOLUTION ADOPTING PORT POLICIES, PROCEDURES & IMPLEMENTING RULES IN COMPLIANCE WITH THE PROVISIONS AND REQUIREMENTS OF THE STATE ENVIRONMENTAL POLICY ACT, RCW 43.21C.

A RESOLUTION of the Port Commission of the Port of Kingston, Kitsap County, Washington, adopting the Port's policies and procedures under the State Environmental Policy Act and implementing rules, Chapter 43.21C RCW and Chapter 197-11WAC.

WHEREAS, the State Environmental Policy Act (SEPA) sets forth an environmental policy for Washington State and requires that the environmental impacts of proposals be analyzed and, where appropriate, mitigated; and

WHEREAS, SEPA applies to state agencies, counties, and municipal and public corporations, including port districts; and

WHEREAS, SEPA has been amended to require the State Department of Ecology to issue updated uniform statewide rules for carrying out SEPA; and

WHEREAS, the Port is required to adopt SEPA policies and procedures that are consistent with the new rules adopted by the Department of Ecology (WAC 197-11) and may adopt by reference any or all of these rules; and

WHEREAS, the Port has previously adopted resolutions 07-01-16 and 9-4-84, and desires to change the appeal process language,

WHEREAS, the Port has provided public notice and opportunity for public hearing on this resolution.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Port Commission of the Port of Kingston, Kitsap County, Washington, that the Port SEPA Environmental Administrative Rules and Procedures, as shown in the attached "Appendix A" shall be adopted and incorporated herein by this reference, and Resolutions 07-01-16 and 9-4-84 are hereby repealed

ADOPTED this 22nd day of February 2023, by the Commission of the Port of Kingston and duly authenticated in open session by the signatures of the Commissioners voting in favor thereof and the Seal of the Commission duly affixed.

PORT OF KINGSTON

KITSAP COUNTY, WASHINGTON

Mary McClure, Commissioner

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Attest: _____
Greg Englin, Executive Director

RESOLUTION NO. 07-01-16
A Resolution of the Commission of the Port of Kingston

**A RESOLUTION ADOPTING PORT POLICIES, PROCEDURES & IMPLEMENTING RULES
IN COMPLIANCE WITH THE PROVISIONS AND REQUIREMENTS OF THE STATE
ENVIRONMENTAL POLICY ACT, RCW 43.21C.**

A RESOLUTION of the Port Commission of the Port of Kingston, Kitsap County, Washington, adopting the Port's policies and procedures under the State Environmental Policy Act and implementing rules, Chapter 43.21C RCW and Chapter 197-11 WAC.

WHEREAS, the State Environmental Policy Act (SEPA) sets forth an environmental policy for Washington State and requires that the environmental impacts of proposals be analyzed and, where appropriate, mitigated; and

WHEREAS, SEPA applies to state agencies, counties, and municipal and public corporations, including port districts; and

WHEREAS, SEPA has been amended to require the State Department of Ecology to issue updated uniform statewide rules for carrying out SEPA; and


WHEREAS, the Port is required to adopt SEPA policies and procedures that are consistent with the new rules adopted by the Department of Ecology (WAC 197-11) and may adopt by reference any or all of these rules; and

WHEREAS, the Port has provided public notice and opportunity for public hearing on this resolution;

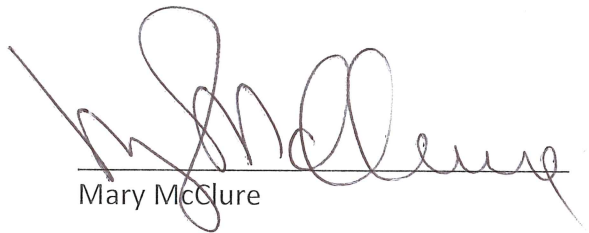
NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Port Commission of the Port of Kingston, Kitsap County, Washington, that the Port SEPA Environmental Administrative Rules and Procedures, as shown in the attached "Appendix A" shall be adopted and incorporated herein by this reference.

ADOPTED this 27th day of July 2016, by the Commission of the Port of Kingston and duly authenticated in open session by the signatures of the Commissioners voting in favor thereof and the Seal of the Commission duly affixed.

ATTEST:



Walt Elliott



Mary McClure



Bruce MacIntyre

APPROVED AS TO FORM:



Port Attorney

APPENDIX A

The Port SEPA Environmental Administrative Rules and Procedures set forth on pages 1-8 of this Appendix "A" have been adopted by Resolution 07-07-16. Any changes or deletions will require an amendment to the Resolution.

Sections:

1. Adoption of SEPA rules.
2. Authority.
3. Purpose, applicability, and intent.
4. Environmental policy.
5. Additional definitions.
6. Timing of the SEPA process.
7. Public Notice.
8. Comments.
9. Appeals of SEPA threshold determination and adequacy of final environmental Impact statement.
10. Flexible thresholds for categorical exemptions.
11. Emergencies.
12. Responsibility of the Port's SEPA public information center (SEPA PIC).
13. Critical areas.
14. Lead agency – Responsibilities.
15. Severability.
16. Repealer.
17. Effective Date.

Section 1. Adoption of SEPA rules.

The Port of Kingston hereby adopts by reference the following sections or subsections of Chapter 197-11 of the Washington Administrative Code ("WAC" or SEPA Rules): WAC 197-11-010 through 197-11-990, except as specifically provided herein. Where conflict exists between a permissive, optional or guidance section of the WAC adopted by reference herein and the specific local agency SEPA procedures adopted in this Resolution, the language of this Resolution shall apply. The decision on whether to apply an optional SEPA provision rests with the Responsible Official.

Section 2. Authority.

The following regulations concerning environmental policies and procedures are hereby established and adopted pursuant to Washington State law, Chapter 109, Laws of 1971, Extraordinary Session (Chapter 43.21C RCW) as amended, entitled the "State Environmental Policy Act of 1971," (SEPA), and Washington State Administrative Code regulations, Chapter 197-11, entitled "SEPA Rules."

Section 3. Purpose, applicability, and intent.

3.1 The purpose of this Resolution is to provide Port policies and regulations implementing Chapter 43.21C RCW, the State Environmental Policy Act of 1971 (SEPA), which are consistent with the SEPA rules.

3.2 This Resolution is applicable to all Port of Kingston departments/divisions, committees, and to the Port Commission.

3.3 The intent of this Resolution is to govern compliance by all Port departments/divisions, committees, and the Port Commission with the procedural and substantive requirements of Chapter 43.21C RCW, the State Environmental Policy Act of 1971.

3.4 This Resolution is not intended to govern compliance by the Port with respect to the National Environmental Policy Act of 1969 (NEPA). In those situations in which the Port is required by Federal law or regulations to perform some element of compliance with NEPA, such compliance will be governed by the applicable Federal statute and regulations and not by this Resolution.

Section 4. Environmental policies adopted.

The environmental policies of the Port of Kingston are the policies set forth in the following documents and statutes: the Port's Master Plan, as it is now identified and as it may be re-named and/or amended in the future, including all of its elements; the Port's Rules, Regulations and Procedures as they are now identified and as they may be renamed and/or amended in the future; and Chapter 43.21C RCW.

Section 5. Additional definitions.

In addition to those definitions contained within WAC 197-11-700, the following terms shall have the following meanings, unless the context indicates otherwise:

5.1 "Department" means any division, or organizational unit of the Port.

5.2 "SEPA Rules" means WAC Chapter 197-11 adopted by the Department of Ecology, as it now exists and may be hereafter amended.

5.3 "Responsible Official" means the Port's Executive Director or his/her designee. The Responsible Official's duties may be delegated to appropriate staff persons, but the Responsible Official shall approve and is responsible for the Determination of Environmental Significance (i.e., "threshold determination") and determining the adequacy of an Environmental Impact Statement.

5.4 "SEPA Public Information Center" means the Port's Public Records Officer.

Section 6. Timing of the SEPA process.

6.1 The SEPA process shall be integrated with Port activities at the earliest possible time to ensure that planning and decisions reflect environmental values, to avoid delays later in the process, and to seek to resolve potential environmental issues.

6.2 The Responsible Official shall prepare the threshold determination and or environmental impact statement (EIS), if required, as soon as possible after the principal features of a proposal and its environmental impacts can be reasonably identified.

6.2.1 A proposal exists when the Responsible Official is presented with a project or has a goal and is actively preparing to make a decision on one or more

alternative means of accomplishing that goal and the environmental effects can be meaningfully evaluated. The fact that proposals may require future Port or other permitting approvals or environmental review shall not preclude current consideration, as long as proposed future activities are specific enough to allow some evaluation of their probable environmental impacts.

6.2.2 The environmental process shall commence upon receipt by the Responsible Official of an environmental document. The Responsible Official may also organize environmental review in phases as specified in WAC 197-11-060(5).

6.2.3 Appropriate consideration of environmental information shall be completed before the Responsible Official commits to a particular course of action (WAC 197-11-070).

Section 7. Public notice.

7.1 Reasonable Means. When notice is required pursuant to this Resolution, Chapter 197-11 WAC, and or Chapter 43.21C.RCW, the Responsible Official must use reasonable methods to inform the public and other agencies that an environmental document is being prepared or is available and that public hearing(s), if any, will be held.

7.2 Notice Requirements.

7.2.1 Notice of the SEPA threshold environmental determination shall be published in a newspaper of general circulation within the area in which the project is located and sent via electronic mail or regular mail to the Port of Kingston's SEPA mailing list. The electronic or regular mailed notice shall include a copy of the determination and a copy of the SEPA checklist. The Port shall post all technical appendixes to the SEPA Checklist on the Port's website. All forms of notice described herein shall also inform recipients where the agency SEPA records are located and available.

7.2.2 If an administrative appeal is filed pursuant to Section 9 of this Resolution, notification of Commission action on the appeal and or the appeal hearing shall be mailed to the Appellants and to all parties who commented in writing to the Port's Public Records Officer on the Port's environmental determination for the proposed action.

7.2.3 Notice of determination of significance, scoping, and availability of draft and final EISs shall be published in a newspaper of general circulation within the area in which the project is located and sent to the Port of Kingston's SEPA mailing list. Parties who comment on a specific project's environmental determination shall receive notice of the draft and final EISs.

Section 8. Comments.

The Port's Responsible Official will respond in writing to all written comments received on a specific SEPA environmental review or determination within ten (10) calendar days after the close of the comment period. The Port's comment response may be in the form of individual responses, or responses to all or a portion of the comments addressed cumulatively. Public comments, Port comment responses, and any resulting subsequent amendments or addendums will be part of the Port's SEPA administrative

record. The Port's written Response to Comments shall be an addendum pursuant to WAC 197-11-706. An "addendum" means an environmental document used to provide additional information or analysis that does not substantially change the analysis of significant impacts and alternatives in the existing environmental document." WAC 197-11-706. The Port shall ensure that its Response to Comments Addendum is publicly available, by posting the Addendum on the Port's website, and by mailing a copy to each person who submitted written comments to the Port for that specific SEPA determination. The Port's issuance of the Response to Comments Addendum will not re-start the administrative comment or appeal period(s) pursuant to WAC 197-11-706.

Section 9. Appeals of SEPA threshold determination and adequacy of FEIS.

9.1 Appeals. Any challenge to a SEPA threshold determination and or adequacy of final environmental impact statement (FEIS) shall be initiated by filing an Appeal and paying the appropriate fee with the Responsible Official no later than close of business twenty-one (21) calendar days following the end of the comment period for the SEPA determination. The administrative requirements for an appeal (including but not limited to format, copies required, agenda cover page, etc.) shall be administered by Staff and as set forth in the Port's SEPA Guidelines, posted on the Port's web site.

9.2 Commission, Hearing Examiner Appeal. If an appeal is filed, the Commission, at its discretion, may:

9.2.1 Elect to hear the appeal, and after a public hearing, issue a Final Decision;

9.2.2 Forward the appeal to a contract Hearing Examiner, who would hold a public hearing and issue a Final Decision; or

9.2.3 Decline to hold an administrative appeal hearing. In this case, the Decision of the Responsible Official becomes the Port's Final Decision.

The procedural decision by the Commission referred to in this Section 9.2 shall take place at a regularly scheduled Port Commission meeting, or special Commission meeting called for that purpose. The Port shall provide Appellant(s) written notice of the meeting at which the Commission will consider the appeal procedural decision. The Commission may elect to ask Appellant(s) of their preferred procedural forum for the appeal (options Section 9.2.1-9.2.3). The Commission may consider but is not bound by Appellant(s)' expressed procedural option. That portion of the Commission meeting at which the procedural appeal option is considered by the Commission shall be a part of the Port's administrative appeal record. No substantive information may be presented or considered by the Commission at this time. The Commission's consideration of this procedural option is not an appeal hearing.

9.3 Administrative Appeal Procedures.

9.3.1 Administrative Appeal Procedure/Fee. To initiate an appeal, an Appellant must timely file a notice of appeal, fill out a SEPA Appeal form, and pay the required filing fee as set forth in the Port of Kingston's Fee Resolution to the Public Information Officer. The Public Information Officer shall process the appeal in accordance with the procedures set forth in this Resolution.

9.3.2 Appeal Deadlines/Standing.

i. Time Requirement. An appeal shall be filed no later than close of business twenty-one (21) calendar days following the end of the comment period for the SEPA determination. If the last day for filing an appeal falls on a weekend day or holiday, the last day for filing shall be the next Port working day.

ii. Standing. Only parties who submitted written comments on the Port's environmental determination have standing to file an administrative appeal.

9.3.3 Content of the Appeal. The Appeal shall contain the following:

i. The name and mailing address of the Appellant(s) and the name and address of his/her/their representative, if any;

ii. The Appellant(s)' legal residence or principal place of business;

iii. A copy of the decision, which is appealed;

iv. The grounds upon which the Appellant(s) relies;

v. A concise statement of the factual and legal reasons for the appeal;

vi. The specific nature and intent of the relief sought;

vii. A statement that the Appellant(s) has/have read the appeal and believes the contents to be true followed by his/her/their signature and the signature of his/her/their representative, if any. If any Appealing party is unavailable to sign, it may be signed by his/her representative;

viii. The appropriate fee; and

ix. If parties intend to file a combined appeal, all parties to be included in the appeal shall be specifically identified and all information related to the combined appeal shall be filed at one time. In all other cases, a separate appeal fee shall be required for each appeal filing.

9.3.4 Effect of the Appeal. The filing of a valid appeal of a threshold determination or adequacy of a final environmental impact statement (FEIS) shall stay the effect of such determination or adequacy of the FEIS and no major action in regard to a proposal may be taken during the pendency of an administrative appeal until a Final Decision is issued on the administrative appeal. A decision to reverse the determination of the Responsible Official shall further stay any decision, proceedings, or actions in regard to the proposal.

9.3.5. Appeal Withdrawal. An appeal may be withdrawn, only by the appellant(s), by written statement filed with the Port's Public Records Officer. The Port's Public Records Officer shall inform the Responsible Official of the withdrawal request. If the withdrawal is requested before any action by the Commission on the appeal, the appeal shall be dismissed with prejudice by the Port Commission, and the filing fee shall be refunded.

9.4 Public Administrative Appeal Hearing.

9.4.1 Scheduling. The public hearing on an appeal presided over by either the Port Commission or Hearing Examiner, of the Responsible Official's Final Decision, shall be expeditiously scheduled upon receipt of a valid appeal. The public hearing shall be conducted in accordance with the procedures described herein.

9.4.2 Appellant Materials. Any written materials or exhibits an Appellant wishes to be considered at the public hearing shall be delivered to the Port offices during normal working hours not less than ten (10) calendar days prior to the public hearing. These Appellant materials shall be part of the Port's administrative appeal record.

9.4.3 Port Materials. The Port's written materials or exhibits and response to an appeal must be provided to presiding entity (either the Hearing Examiner or the Port Commission), and Appellant, not less than five (5) calendar days prior to the public hearing. These Port materials shall be part of the Port's administrative appeal record.

9.4.4. Testimony at Appeal Hearing. Testimony shall be limited to Appellants' and the Port's Representative and their respective witnesses only.

9.4.5 Standard of Review. The Commission or Hearing Examiner may affirm the decision of the Responsible Official or the adequacy of the environmental impact statement, or remand the case for further information; or may reverse the decision. Reversal of the decision shall be based on a Hearing Examiner or Commission determination that the administrative findings, inferences, conclusions, or decisions are:

- i. In violation of constitutional provisions as applied; or
- ii. The decision is outside the statutory authority or jurisdiction of the Port; or
- iii. The Responsible Official has engaged in unlawful procedure or decision-making process, or has failed to follow a prescribed procedure; or
- iv. In regard to challenges to the appropriateness of the issuance of a determination of non-significance (DNS), clearly erroneous in view of the public policy of the Act (SEPA); or
- v. In regard to challenges to the adequacy of an EIS shown to be inadequate employing the "rule of reason."

9.4.6 Evidence – Burden of Proof. On appeal, the Appellant shall have the burden of proof, and the determination of the Responsible Official shall be presumed prima facie correct and shall be afforded substantial weight. Appeals shall be limited to the record before the Responsible Official, except as specifically provided herein.

9.4.7 Continuation of Hearing.

i. Cause. A hearing may be continued by the presiding entity (either the Port Commission or the Hearing Examiner), for the purpose of obtaining specific pertinent information relating to the project which was previously unavailable at the time of the original hearing.

ii. Notification. The presiding entity (either the Port Commission or the Hearing Examiner), shall announce the time and place of a continued hearing at the time of the initial hearing or by written notice to all parties of record.

9.4.8 Conduct of proceedings. All hearings shall be conducted in an orderly manner. The presiding entity (either the Port Commission or Hearing Examiner) shall have the authority to rule on all procedural matters, objections and motions, and power of subpoena.

9.4.9 Independent Legal Counsel. In the event the Commission elects to preside over the administrative appeal hearing, the Commission shall retain separate

independent legal counsel for purpose of access to legal counsel throughout the appeal hearing process.

9.5 Port's Final Decision.

9.5.1 Written Decision of Final Appeal. At the conclusion of the administrative appeal proceeding, if any is held pursuant, the presiding entity (either the Commission or the Hearing Examiner), shall issue a written Decision.

9.5.2 Notice of Decision Where Appeal Hearing Not Held. If the Commission elects not to hold an administrative appeal hearing pursuant to 9.3.3 herein, the Responsible Official shall provide written Notice of the Commission to the Appellant(s). The date of the Notice of the Commission's decision to not hold an appeal shall be considered the date of the Port's Final Decision for purpose of Section 9.3.3.

9.5.3 Refund Where Appellant(s) Substantially Prevail. If the presiding entity (Hearing Examiner or Commission) determines in the Final Decision that Appellant(s) substantially prevailed on appeal, the appeal fee paid shall be refunded to the Appellant(s).

9.6 Appeal of Port's Final Administrative Decision.

9.6.1 Judicial Appeal. The Port's Final SEPA Decision shall be appealable to the Kitsap County Superior Court. Any court action to set aside, enjoin, review or otherwise challenge the decision of the Port shall be filed with Superior Court and served on the Port within twenty-one (21) calendar days of the date of the Port's written Final Decision pursuant to Section 9.6 unless otherwise provided by statute.

9.6.2 Standing for Judicial Appeal. Only the parties to the Port's administrative appeal may appeal to Court.

9.6.3 Costs of Preparing Administrative Record on Appeal. The costs of preparing the Port's Administrative Record for any judicial appeal shall be borne equally by the Port and Appellant(s). Appellant(s)' portion of the costs shall be paid to the Port at or prior to the date set by the Court for filing the record, and shall be a condition precedent to perfecting the appeal. At the conclusion of the judicial appeal, if the Superior Court determines that Appellant(s) substantially prevailed on appeal, the costs paid by Appellant(s) shall be refunded to the Appellant(s).

Section 10. Flexible thresholds for categorical exemptions.

The Port of Kingston adopts the respective exempt levels for minor new construction as allowed under WAC 197-11-800(1)(c), as established by the Kitsap County and wherein the Port activity is located, as they now exist and or as amended hereafter except when undertaken wholly or partly on lands covered by water or in critical areas.

Section 11. Emergencies.

Actions which must be undertaken immediately, or within a time too short to allow full compliance with this Resolution, to avoid an imminent threat to public health and safety, to prevent an imminent danger to public or private property, or to prevent an imminent threat of serious environmental degradation, shall be exempt from the procedural requirements of this Resolution. The Responsible Official shall determine on a case-by-case basis emergency actions, which satisfy the general requirements of this section.

Section 12. Responsibility of the Port's SEPA Public Information Center (SEPA PIC).

12.1 The SEPA PIC shall maintain a DNS register.

12.2 The SEPA PIC shall maintain an EIS register including for each proposal the location, a brief description of the nature of the proposal, the date first listed on the register, and a contact person or office from which further information may be obtained.

12.3 The documents are required to be maintained at the information center for seven years, and shall be available for public inspection, and copies thereof shall be provided upon request. The Port may charge for copies in the manner provided by Chapter 42.17 RCW (Public Disclosure and Public Records Law) and for the cost of mailing, consistent with adopted Port fees for such service. It shall be the responsibility of the Responsible Official for responding to requests received from other local, regional, State, or Federal agencies requesting consultation and comment from a specific Port department/division.

12.4 The SEPA Public Information Center shall maintain a listing of recommended Federal, State, regional, local and private agencies/organizations and their addresses for use by the Port's Responsible Official in making scoping requests and circulating draft EISs.

Section 13. Critical areas.

The Port adopts the respective designation of areas which are environmentally sensitive pursuant to WAC 197-11-908 as established by Kitsap County within which the Port activity is located, as those designations now exist and/or as amended hereafter.

Section 14. Lead agency – Responsibilities.

The Port when acting in the capacity of the lead agency shall be the only agency responsible for complying with the threshold determination procedures of WAC 197-11-300 through 197-11-390 as adopted by reference and the Responsible Official of the Port shall be responsible for the supervision, or actual preparation, of draft EISs pursuant to WAC 197-11-400 through 197-11-455 as adopted by reference, including the circulation of such statements and the conduct of any public hearings required by this Resolution. The Responsible Official shall also prepare or supervise preparation of any required final EIS pursuant to WAC 197-11-360 through 197-11-640 as adopted by reference.

Section 15. Severability.

If any provision of this Resolution or its application to any person or circumstance is held invalid, the remainder of this Resolution or the application of the provision to other persons or circumstances shall not be affected.

Section 16. Repealer.

All prior Port Resolutions dealing with compliance to the State Environmental Policy Act and particularly WAC 197-11 are hereby repealed by the adoption of this Resolution.

Section 17. Effective Date.

This Resolution shall be effective for all SEPA checklists filed with the Port after Commission adoption of this Resolution.

**PORT OF KINGSTON
BALANCE SHEET
FOR THE PERIOD ENDING FEBRUARY 28, 2023**

	ACTUAL FEB 2023*	ACTUAL FEB 2022*	CHG
ASSETS			
Current Assets			
Cash and cash equivalents	2,406,070	2,180,092	225,978
Accounts receivable	173,740	88,978	84,761
Grants receivable	11,595	-	11,595
Current portion of lease receivable	159,752	-	159,752
Taxes receivable	6,013	6,542	(529)
Inventory	36,376	66,503	(30,127)
Prepaid expenses	96,220	61,275	34,945
Total Current Assets	2,889,766	2,403,391	486,375
Noncurrent Assets			
Lease receivable	2,165,788	-	2,165,788
Net pension asset	272,707	558,747	(286,040)
Total Noncurrent Assets	2,438,495	558,747	1,879,748
Capital Assets			
Buildings and Structures			
Gen and Admin	541,656	-	541,656
Marina Boat Launch	39,817	-	39,817
Real Estate	525,083	-	525,083
Parks	162,174	-	162,174
Terminal Facility	1,570,686	-	1,570,686
Total Buildings and Structures	2,839,416	8,161,785	(5,322,369)
Construction in Progress	95,002	39,612	55,390
Land			
Gen and Admin	373,874	-	373,874
Real Estate	563,914	-	563,914
Parks	432,276	-	432,276
Parking	500,992	-	500,992
Total Land	1,871,056	1,948,064	(77,009)
Machinery and Equipment			
Gen and Admin	122,621	-	122,621
Marina Perm Moorage	87,831	-	87,831
Marina Guest Moorage	29,858	-	29,858
Marina Fuel	45,584	-	45,584
Marina Boat Launch	15,320	-	15,320
Real Estate	9,122	-	9,122
Parks	41,849	-	41,849
Parking	31,443	-	31,443
Total Machinery and Equipment	383,628	274,241	109,388

*unaudited

**PORT OF KINGSTON
BALANCE SHEET
FOR THE PERIOD ENDING FEBRUARY 28, 2023**

	ACTUAL FEB 2023*	ACTUAL FEB 2022*	CHG
Marina			-
Marina Perm Moorage	5,967,769	-	5,967,769
Marina Guest Moorage	692,974	-	692,974
Marina Fuel	412,409	-	412,409
Marina Boat Launch	95,719	-	95,719
Marina Fishing Pier	46,281	-	46,281
Total Marina	<u>7,215,151</u>	-	<u>7,215,151</u>
Other Improvements			-
Gen and Admin	32,237	-	32,237
Parks	1,251,807	-	1,251,807
Parking	2,823	-	2,823
Total Other Improvements	<u>1,286,867</u>	<u>3,356,656</u>	<u>(2,069,789)</u>
Total Capital Assets	13,691,120	13,780,358	(89,238)
Less: Accumulated Depreciation	<u>(6,495,640)</u>	<u>(6,147,937)</u>	<u>(347,703)</u>
Total Net Capital Assets	<u>7,195,480</u>	<u>7,632,421</u>	<u>(436,941)</u>
Total Assets Before Deferred Outflows	<u>12,523,741</u>	<u>10,594,558</u>	<u>1,929,182</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	284,098	99,327	184,771
Deferred outflows - asset retirement obligation	106,999	123,810	(16,811)
Total Deferred Outflows	<u>391,097</u>	<u>223,137</u>	<u>167,960</u>
Total Assets	<u>12,914,838</u>	<u>10,817,696</u>	<u>2,097,142</u>
LIABILITIES			
Current Liabilities			
Accounts payable	62,139	82,460	(20,321)
Accrued taxes	34,908	30,034	4,874
Payroll liabilities	51,791	4,092	47,698
Unearned revenue	-	-	-
Tenant deposits	72,109	65,268	6,842
Current portion of compensated absences	3,501	-	3,501
Current portion of long-term unearned revenue	23,830	23,830	(0)
Current portion of long-term debt	62,000	62,000	-
Total Current Liabilities	<u>310,279</u>	<u>267,685</u>	<u>42,594</u>

*unaudited

**PORT OF KINGSTON
BALANCE SHEET
FOR THE PERIOD ENDING FEBRUARY 28, 2023**

	ACTUAL FEB 2023*	ACTUAL FEB 2022*	CHG
Noncurrent Liabilities			
Compensated absences	35,014	30,855	4,159
Long-term unearned revenue	1,179,669	1,202,946	(23,277)
Environmental remediation liability	117,000	114,000	3,000
Asset retirement obligation	179,655	168,883	10,772
Pension liability	157,663	49,793	107,871
General obligation bonds	637,000	698,000	(61,000)
Total Noncurrent Liabilities	2,306,001	2,264,477	41,524
Total Liabilities Before Deferred Inflows	2,616,280	2,532,161	84,119
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pensions	298,694	580,634	(281,940)
Deferred inflows - lease	2,325,540	-	2,325,540
Total Deferred Inflows	2,624,234	580,634	2,043,600
Total Liabilities	5,240,514	3,112,795	2,127,719
EQUITY			
Restricted for net pension asset	268,215	121,534	146,681
Committed	1,482,638	1,259,502	223,136
Unrestricted	5,923,471	6,323,865	(400,394)
Total Equity	7,674,324	7,704,901	(30,577)
Total Liabilities and Equity	12,914,838	10,817,696	2,097,142

PORT OF KINGSTON
INCOME STATEMENT YEAR-TO-DATE
FOR THE PERIOD ENDING FEBRUARY 28, 2023

	<u>YTD ACTUAL</u> <u>FEB 2023*</u>	<u>YTD BUDGET</u> <u>FEB 2023</u>	<u>VAR</u>	<u>YTD ACTUAL</u> <u>FEB 2022*</u>	<u>CHG</u>
OPERATING REVENUE					
Fuel Sales	23,868	30,749	(6,881)	26,490	(2,623)
Moorage - Guest	17,942	8,681	9,260	17,913	28
Moorage - Permanent	210,776	208,110	2,666	195,131	15,645
Moorage - Seasonal	23,387	29,280	(5,893)	17,118	6,269
Other Operating Income	2,303	2,353	(50)	2,748	(445)
Other Operating Service	8,642	8,709	(67)	9,480	(838)
Parking	68,192	56,845	11,347	54,260	13,932
Rental Property	36,138	48,841	(12,703)	47,029	(10,891)
Retail Sales	1,978	100	1,878	88	1,890
Utilities Income	15,574	16,720	(1,145)	16,035	(460)
TOTAL OPERATING REVENUE	<u>408,799</u>	<u>410,387</u>	<u>(1,587)</u>	<u>386,293</u>	<u>22,507</u>
COST OF GOODS SOLD	<u>24,208</u>	<u>25,826</u>	<u>1,618</u>	<u>21,272</u>	<u>2,936</u>
GROSS PROFIT	384,592	384,561	31	365,021	19,571
OPERATING EXPENSE					
Bank Charges	184	200	16	905	(721)
Commissioner Expense	8,525	10,715	2,191	6,952	1,572
Compensation and Benefits	262,484	262,399	(85)	216,993	45,492
Computer and Telecom	8,999	10,009	1,010	11,156	(2,158)
Equipment and Maintenance	15,034	19,058	4,025	18,388	(3,354)
Insurance and Taxes	22,804	23,106	303	21,106	1,697
Other Operating Expense	1,004	1,038	34	1,035	(31)
Professional Services	38,443	30,897	(7,546)	20,841	17,603
Promotional and Dues	26,050	3,004	(23,046)	2,549	23,502
Supplies	8,603	7,783	(819)	8,090	513
Travel and Training	199	42	(157)	42	157
Utilities	32,023	40,716	8,693	38,307	(6,284)
TOTAL OPERATING EXP BEFORE DEPR	<u>424,351</u>	<u>408,968</u>	<u>(15,383)</u>	<u>346,363</u>	<u>77,987</u>
NET OPERATING INCOME BEFORE DEPR	(39,759)	(24,407)	15,414	18,657	(58,416)
Depreciation and Amortization	<u>87,669</u>	<u>78,761</u>	<u>(8,909)</u>	<u>82,495</u>	<u>5,174</u>
NET OPERATING INCOME	(127,428)	(103,168)	24,261	(63,838)	(63,591)

*unaudited

PORT OF KINGSTON
INCOME STATEMENT YEAR-TO-DATE
FOR THE PERIOD ENDING FEBRUARY 28, 2023

	<u>YTD ACTUAL</u> <u>FEB 2023*</u>	<u>YTD BUDGET</u> <u>FEB 2023</u>	<u>VAR</u>	<u>YTD ACTUAL</u> <u>FEB 2022*</u>	<u>CHG</u>
OTHER INCOME					
Lindvog 104 Project	-	-	-	-	-
Operating Grants	-	-	-	-	-
Investment Income	5,129	624	4,504	624	4,504
Interest Income-Lease	12,703	-	12,703	-	12,703
Property Tax Receipts	7,534	6,652	882	6,586	948
Leasehold Excise Tax	573	689	(116)	689	(116)
Gain/Los Asset Dspstn	-	-	-	-	-
TOTAL OTHER INCOME	<u>25,939</u>	<u>7,965</u>	<u>17,973</u>	<u>7,900</u>	<u>18,039</u>
OTHER EXPENSE					
Interest Exp Rev Bond	-	-	-	-	-
Interest Exp GO Bond	3,808	3,808	-	4,072	(263)
Election Expense	-	-	-	-	-
Environmental expense	-	-	-	-	-
TOTAL OTHER EXPENSE	<u>3,808</u>	<u>3,808</u>	<u>-</u>	<u>4,072</u>	<u>(263)</u>
NET OTHER INCOME/EXPENSE	<u>22,130</u>	<u>4,157</u>	<u>17,973</u>	<u>3,828</u>	<u>18,303</u>
NET INCOME BEFORE CAPITAL GRANTS	(105,298)	(99,011)	(6,287)	(60,010)	(45,288)
Capital Grants	-	-	-	-	-
NET INCOME	<u>(105,298)</u>	<u>(99,011)</u>	<u>(6,287)</u>	<u>(60,010)</u>	<u>(45,288)</u>

PORT OF KINGSTON
INCOME STATEMENT ACTUAL BY MONTH
FOR THE PERIOD ENDING FEBRUARY 28, 2023

	JAN	FEB	TOTAL 2023*
OPERATING REVENUE			
Fuel Sales	13,218	10,649	23,868
Moorage - Guest	11,209	6,733	17,942
Moorage - Permanent	106,784	103,992	210,776
Moorage - Seasonal	11,971	11,416	23,387
Other Operating Income	1,186	1,117	2,303
Other Operating Service	5,314	3,328	8,642
Parking	34,413	33,779	68,192
Rental Property	18,051	18,087	36,138
Retail Sales	625	1,353	1,978
Utilities Income	7,808	7,766	15,574
TOTAL OPERATING REVENUE	210,580	198,220	408,799
			-
COST OF GOODS SOLD	13,493	10,714	24,208
GROSS PROFIT	197,086	187,505	384,592
OPERATING EXPENSE			
Bank Charges	108	76	184
Commissioner Expense	4,518	4,006	8,525
Compensation and Benefits	136,330	126,154	262,484
Computer and Telecom	3,805	5,194	8,999
Equipment and Maintenance	8,435	6,599	15,034
Insurance and Taxes	11,109	11,694	22,804
Other Operating Expense	502	502	1,004
Professional Services	14,111	24,333	38,443
Promotional and Dues	5,592	20,458	26,050
Supplies	6,533	2,069	8,603
Travel and Training	-	199	199
Utilities	12,248	19,775	32,023
TOTAL OPERATING EXP BEFORE DEPR	203,291	221,060	424,351
NET OPERATING INCOME BEFORE DEPR	(6,205)	(33,554)	(39,759)
Depreciation and Amortization	43,835	43,835	87,669
NET OPERATING INCOME	(50,039)	(77,389)	(127,428)

*unaudited

PORT OF KINGSTON
INCOME STATEMENT ACTUAL BY MONTH
FOR THE PERIOD ENDING FEBRUARY 28, 2023

	JAN	FEB	TOTAL 2023*
OTHER INCOME			
Lindvog 104 Project	-	-	-
Operating Grants	-	-	-
Investment Income	2,585	2,543	5,129
Interest Income-Lease	6,369	6,334	12,703
Property Tax Receipts	811	6,724	7,534
Leasehold Excise Tax	-	573	573
Gain/Los Asset Dspstn	-	-	-
TOTAL OTHER INCOME	9,765	16,174	25,939
OTHER EXPENSE			
Interest Exp Rev Bnd	-	-	-
Interest Exp GO Bond	1,904	1,904	3,808
Election Expense	-	-	-
Environmental expense	-	-	-
TOTAL OTHER EXPENSE	1,904	1,904	3,808
NET OTHER INCOME/EXPENSE	7,861	14,269	22,130
NET INCOME BEFORE CAPITAL GRANTS	(42,178)	(63,120)	(105,298)
Capital Grants	-	-	-
NET INCOME	(42,178)	(63,120)	(105,298)