



Serving what matters today, with a view for tomorrow.

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

December 18th, 2024, at 6:30-8:30pm

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/j/82157809065>
Meeting ID: 821 5780 9065
Dial by your location
1 253 215 8782 US (Tacoma)

Welcome to the December 18th, 2024, 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. We would like to remind everyone that while we greatly value your input, the Commissioners will not be responding to questions and comments during our Regular Session meetings. This practice ensures the meetings run efficiently and within the scheduled agenda. The Executive Director or a Commissioner will follow up with you after the meeting. Thank you for your understanding and continued participation.

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



Serving what matters today, with a view for tomorrow.

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 November 26th, 2024 Regular Meeting Minutes
- B. Approve November 2024 Warrants **\$154,773.21 (\$57,710.95 and \$97,068.26)** and **\$137,329.39** EFT Payments

6. ACTION ITEMS

- A. **APPROVE – RESOLUTION NO. 2024-12-18-01 APPROVE DELEGATION OF AUTHORITY**
- B. **APPROVE – RESOLUTION NO. 2024-12-18-02 APPROVE PROMOTIONAL HOSTING**
- C. **APPROVE – RESOLUTION NO. 2024-12-18-03 APPROVE ACCESS TO COMMISSION EMAIL**
- D. **APPROVE - RESOLUTION NO. 2024-12-18-04 APPROVE RESCINDING RESOLUTION 03-02-2020 DECLARATION OF LOCAL EMERGENCY**
- E. **APPROVE - RESOLUTION NO. 2024-12-18-05 REGARDING LIVE-STREAMING OF BOARD OF COMMISSION MEETINGS**
- F. **APPROVE – RESOLUTION NO. 2024-12-18-05 REGARDING INSTALLATION OF, AND DONATIONS FOR, MEMORIALS**

7. DISCUSSION ITEMS

8. FINANCIAL REPORT

9. COMMISSIONER REPORTS



Serving what matters today, with a view for tomorrow.

10. STAFF REPORTS

11. NEXT REGULAR MEETING: Wednesday January 22nd, at 1:00PM. Hybrid Village Green Community Center 26159 Dulay Rd NE Kingston, WA 98346

12. ADJOURN

Laura Gronnvoll, Commissioner

Attest: _____
Greg Englin, Executive Director

Steve Heacock, Commissioner

Mary McClure, Commissioner



Serving what matters today, with a view for tomorrow.

PORT OF KINGSTON
 Regular Session
 November 26th, 2024 9:30 am
 Meeting Minutes

NAME		EMAIL	GUESTS
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 type="checkbox"/>	audrat@portofkingston.org	
Kris Williams	<input checked="" type="checkbox"/>	krisw@portofkingston.org	
Torey Grandt	<input type="checkbox"/>	toreyg@portofkingston.org	
Marc Horton	<input type="checkbox"/>	mhorton@washingtonprojectconsultants.com	

<p>1. Call to Order - Commissioner Gronnvoll called the meeting to order at 9:34am</p>
<p>2. PLEDGE OF ALLEGIANCE</p>
<p>3. APPROVAL OF AGENDA Commissioner McClure asked to remove the KRCC Meeting minutes from the agenda. Commissioner McClure stated the Port of Kingston Commissioners do not have a role in approving the minutes.</p> <p>Staff member contacted Municipal Research and Services Center (MRSC) to confirm, unless there is Port of Kingston action taken there is no requirement to approve minutes.</p> <p>The minutes will be removed from the agenda.</p> <p>Motion to approve agenda as amended Moved: Commissioner McClure Second: Commissioner Heacock</p> <p>Vote: Pass 3-0</p>
<p>4. PUBLIC COMMENT – N/A</p>
<p>5. CONSENT AGENDA</p>



Serving what matters today, with a view for tomorrow.

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 October 22nd, 2024 Work Session Minutes
- B. Approve October 22nd, 2024 Regular Meeting Minutes
- ~~C. Approve October 1st, 2024 KRCC Meeting Minutes~~
- D. Approve March 2024 Warrants **\$173,304.58 (\$48,245.46, \$24,768.23, and \$100,290.89)** and **\$116,137.58** EFT Payments (these Warrants and EFT's were not approved at the April 2024 Regular meeting due to cancellation of the meeting)
- E. Approve October 2024 Warrants **\$75,664.78 (\$18,802.55 and \$56,862.23)** and **\$187,639.56** EFT Payments

Motion to approve consent agenda as amended

Moved: Commissioner Heacock

Second: Commissioner McClure

Vote: Pass 3-0

6. ACTION ITEMS

A. APPROVE - RESOLUTION NO. 2024-11-26-01 Approve Purchase of Materials and Installation for Fuel and Stormwater Systems

Commissioner Heacock read the resolution into record.

Executive Director (ED), Greg Englin, stated as part of the development of the restroom the stormwater and fuel system needed to be re-routed and upgraded at the new location. Staff along with our Port Engineer, Marc Horton, and consultants developed a plan so the Port can access both the stormwater system and upgrade the fuel system. Staff previously requested \$67,000 and now are seeking an additional \$101,000 to install and reroute both the stormwater and fuel system. We will be following up with a request to purchase the restroom in the near future. We have received some inquiries regarding parking and how that may be affected. We expect to lose 1 parking stall and a result of the siting of the new restroom.

We are anticipating the delivery and installation to occur before the end of May of next year.

Commissioner Gronnvoll asked for additional details regarding the difference between the original request of \$67,000 and the \$101,000.

ED Englin explained the fuel system needed to be upgraded as it was out of compliance. It was also an opportunity to review the existing stormwater system during the fuel system installation. These upgrades make both systems more accessible to staff.



Serving what matters today, with a view for tomorrow.

Commissioner McClure asked if the money has already been spent. ED Englin stated that it has. Commissioner McClure asked if there was an earlier opportunity to brief the commission on this. ED Englin stated the Commission was briefed on the original \$67,000; however, at that time the total cost was unknown. Once the fuel system was opened up, we discovered it was out of compliance and needed to be replaced.

Motion to approve

Moved: Commissioner McClure

Second: Commissioner Heacock

Vote: 3-0

B. APPROVE – RESOLUTION NO. 2024-11-26-02 APPROVE CONTRIBUTION TO PACIFIC NORTHWEST WATERWAYS ASSOCIATION (PNWA) TO SUPPORT AMICUS BRIEF

Commissioner McClure read the resolution into record.

ED, Greg Englin, explained that staff is requesting Commission approval to help fund the draft and submittal of an amicus brief through Pacific Northwest Waterways Association in support of the Skagit County Dike, Drainage and Irrigation Improvement District No. 12. Staff believe that there is no other path forward than supporting legal action as a last resort to challenge National Marine Fisheries Services' jeopardy biological opinion, the underlying assumptions made, environmental baseline, and science used to reach the jeopardy call and exorbitant mitigation requirements. ED Englin stated that he has never professionally recommended legal action during his career. However, he does not see a path forward for the Port to be able to repair and replace the in-water assets without a reasonable approach from federal regulatory agencies.

Commissioner McClure expressed her full support for the contribution but raised concerns about the requested amount of \$10,000. She suggested considering a smaller contribution and requested information on contributions from other area ports.

Executive Director Englin explained that the issue primarily impacts ports within the Puget Sound region. He noted that not all ports are even aware of these issues, as the matter does not directly affect some of them. Some of these ports are not members of the Pacific Northwest Waterways Association and are unable to contribute. ED Englin stated he would contact other ports to discuss the amicus brief and encourage their contributions.

Commissioner Heacock advocated for contributing the full \$10,000, emphasizing the importance of making a strong statement and demonstrating the Port of Kingston's commitment to the issue.



Serving what matters today, with a view for tomorrow.

Commissioner Gronnvoll also voiced strong support for the full \$10,000 contribution. After discussion, all commissioners agreed to amend the resolution to authorize a contribution of "up to \$10,000".

Motion to approve as amended
Moved: Commissioner McClure
Second: Commissioner Heacock
Vote: 3-0

7. DISCUSSION

- A. Staff is seeking formal approval from the commission to access port issued emails of the commissioners when needed. We have received verbal approval in the past and would like to confirm this approval in writing. The rationale behind this request is to ensure compliance with the Public Records Act. Recently, ports are being subject of targeted efforts using public records requests. These targeted efforts have been successful, and staff want to bring awareness to the port commission of this concern and if needed take action to avoid or limit damages. Staff will bring forward a resolution for commission approval at the December meeting.
- B. KCAC and Kitsap county agencies have sunset using Zoom or other remote meeting options and only having meetings in person. Commissioner McClure asked for further discussion before making a decision. We will include this topic on the next Work Session agenda.
- C. Commissioner McClure asked about a memorial policy. We will include this topic on the next Work Session agenda as well.

8. FINANCIAL REPORT

ED Englin shared the October Financials
Gross Profit is \$2,346,502
Total Operating Expenses before depreciation - \$2,189,419
Net Operating Income - \$157,082
Depreciation and Amortization - \$420,086
Total Net Income - \$80,493
Cash Reserves - \$2.97M.
Limited Tax General Obligation Bond - \$542,500 (correct amount \$605,500, update at next Regular Meeting December 18th)
\$2.42M in a Net Cash position

Commissioner McClure stated that she spoke with Eric Baker asking for information about the designation in the Puget Sound Regional Council's Plan of being a transportation hub. Would that be of interest to the Commission and ED Englin for the county to present what that designation means and what the implications are?

Commissioner Gronnvoll and Commissioner Heacock said that it would.

Commissioner McClure will follow up with Eric Baker.



Serving what matters today, with a view for tomorrow.

ED Englin stated the need to spend some of the cash reserves on the fire suppression system and capital requirements. We are working with the Port of Friday Harbor to get the floats manufactured.

9. COMMISSION REPORT

Commissioner Heacock –

Village Green Foundation has started discussion regarding campus-wide restoration focusing on tackling invasive species with a goal of revegetating native plants. Commissioner Heacock will be assisting with the coordination. Next meeting December 10th

KCAC – A letter was shared about “traffic calming” on West Kingston Road. A presentation was made by the Affordable Housing group. Commissioner Heacock also let everyone know the opportunity to assist with the Christmas Lights was available.

Kitsap Public Health District, Kari Hunter shared a presentation including an assessment history and current assessments. Can be located on the county website

Commissioner Gronnvoll –

Attended KCAC

Attended KRCC

KCOWA website has permit information of the Kingston area, “Map Your Curiosity”

Commissioner McClure –

KCAC transportation committee discussed next year’s plan that included strengthening the relationship with Kitsap Transit.

10. STAFF REPORT

ED Englin shared an update on the bidding process of the restroom project. The bids started at \$645K to \$1.1M and all bids were rejected. We met with the low bidder to understand where the amount came from. The cost for plumbing, electrical, and often times HVAC for public, commercial projects has increased dramatically, and not so much on residential. We do not have the permit yet. We reached out to more firms and are in the process of negotiating.

11. ADJOURN

Commission adjourned the meeting at 11:26am

NEXT REGULAR SESSION: Wednesday December 18th, 2024, at 6:30 PM Village Green Community Center



Serving what matters today, with a view for tomorrow.

Laura Gronnvoll, Commissioner

Greg Englin, Executive Director

Steve Heacock, Commissioner

Mary McClure, 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 **\$51,710.95** from the Port of Kingston, Marina Revenue Fund, the 12th day of November 2024.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, 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
11/12/2024	37379	\$21.94	A & L Topsoil, Inc
11/12/2024	37380	\$254.44	International Belt & Rubber
11/12/2024	37381	\$235.77	Kitsap Bank Visa
11/12/2024	37382	\$883.86	Kitsap Bank Visa
11/12/2024	37383	\$6,448.74	KPUD- Kitsap Public Utility
11/12/2024	37384	\$280.00	L&L Port O Potty, Inc
11/12/2024	37385	\$2,022.10	Laura Gronnvoll
11/12/2024	37386	\$327.00	Mary McClure
11/12/2024	37387	\$84.20	Olympic Springs, Inc.
11/12/2024	37388	\$226.32	S-Net Communications Inc
11/12/2024	37389	\$321.60	Steve Heacock
11/12/2024	37390	\$53.77	Timothy Quandt, II
11/12/2024	37391	\$150.00	Torey Grandt
11/12/2024	37392	\$817.47	Verizon Wireless
11/12/2024	37393	\$1,852.50	Washington Project Consultants, PLLC
11/12/2024	37394	\$1,586.04	Waste Management
11/12/2024	37395	\$36,145.20	World Kinect Energy Services
		\$51,710.95	



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 **\$97,068.26** from the Port of Kingston, Marina Revenue Fund, the 25th day of November 2024.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, 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
11/25/2024	37396	\$2,017.96	Washington Commercial Construction
11/25/2024	37397	\$143.43	Allen Turnbull
11/25/2024	37398	\$2,509.56	CG Engineering
11/25/2024	37399	\$380.78	Comcast
11/25/2024	37400	\$163.80	Crain Pest Control, LLC
11/25/2024	37401	\$1,000.00	Danny Vernon
11/25/2024	37402	\$220.08	Evergreen Pacific Publishing
11/25/2024	37403	\$11.95	Grainger
11/25/2024	37404	\$446.41	Henery Hardware
11/25/2024	37405	\$740.00	Jim's Hauling
11/25/2024	37406	\$802.81	Kingston Mail And Print
11/25/2024	37407	\$1,747.20	Kingwest, LLC
11/25/2024	37408	\$3,246.81	Kitsap County Public Works
11/25/2024	37409	\$155.72	Kurt Waggoner
11/25/2024	37410	\$61.54	Matt House
11/25/2024	37411	\$232.98	Northwest Parking Equipment Company
11/25/2024	37412	\$3,837.63	Puget Sound Energy
11/25/2024	37413	\$264.48	Reddy Ice
11/25/2024	37414	\$28,340.73	Regence Blueshield
11/25/2024	37415	\$600.00	Salish Marine Charters LLC
11/25/2024	37416	\$907.64	Seattle Marine & Fishing Supply
11/25/2024	37417	\$1,028.00	Sound Publishing, Inc.
11/25/2024	37418	\$15,161.90	State Auditor'S Office
11/25/2024	37419	\$732.45	Sunbelt Rentals
11/25/2024	37420	\$758.14	Tacoma Screw Products
11/25/2024	37421	\$304.43	Timothy Quandt, II
11/25/2024	37422	\$1,091.63	Uline
11/25/2024	37423	\$495.00	Ventek International
11/25/2024	37424	\$25.00	WAPRO
11/25/2024	37425	\$150.00	Washington Public Ports Association
11/25/2024	37426	\$5.04	WDFW
11/25/2024	37427	\$29,485.16	World Kinect Energy Services

\$97,068.26



PORT OF KINGSTON

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
11/04/2024	Intuit	\$52,655.87	Payroll	R00233531
11/05/2024	Washington State DRS	\$1,135.00	DCP	R00233593
11/07/2024	PCS Payment Systems	\$652.01	CC Fees - Fuel	R00233686
11/07/2024	Gravity Payment Systems	\$1,413.60	CC Fees - Parking	R00233692
11/07/2024	Clearnet Payment System	\$4,851.69	CC-Fees-Office	R00233693
11/15/2024	Washington State DRS	\$13,898.01	PERS	R00233894
11/19/2024	Intuit	\$46,445.51	Payroll	R00234016
11/20/2024	Washington State DRS	\$1,135.00	DCP	R00234030
11/26/2024	Washington State DOR	\$7,637.53	Excise Tax	R00234226
11/26/2024	Elan Financial Services	\$7,505.17	Port Credit Cards	R00234250
		<u>\$137,329.39</u>		

Laura Gronnvoll, Commissioner

Steve Heacock, 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. 2024-12-18-01

A Resolution of the Commission of the Port of Kingston

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PORT OF KINGSTON DELEGATING ADMINISTRATIVE POWERS AND DUTIES OF THE EXECUTIVE DIRECTOR AND DESIGNEES, REPEALING ALL PRIOR RESOLUTIONS DEALING WITH THE SAME SUBJECT MATTER.

WHEREAS, RCW 53.12.270 authorizes the Commission to delegate administrative powers and duties to the Executive Director; and

WHEREAS, the Commission of the Port of Kingston has in the past adopted policy directives delegating administrative powers and duties to the Executive Director and designees for the purpose of expeditious administration of the Port; and

WHEREAS, the Commission has from time to time found it necessary to amend and revise such directives due to changes in law and/or operations of the Port; and

WHEREAS, the Commission now wishes to provide an updated master policy directive on the delegated administrative powers and duties of the Executive Director and designees and to repeal all prior resolutions dealing with the same subject matter.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners for the Port of Kingston as follows:

Section 1. The master policy directive of the Commission of the Port of Kingston as set forth herein, is adopted for the purpose of establishing the delegated administrative powers and duties of the Executive Director and designees as of January 1, 2025 and remains in effect until repealed, replaced, or superseded by subsequent resolution of the Commission.

Section 2. All portions of resolutions heretofore approved by the Commission pertaining to the subject matters contained in this resolution are hereby repealed.

Section 3. The Revised Code of Washington 53.08.090 authorizes the Commission to delegate by resolution to the Executive Director the authority to sell and convey Port personal property, with this section to be renewed annually.

Section 4. The following policy directive on the delegated administrative powers and duties of the Executive Director is hereby adopted.

Port of Kingston
Kitsap County, WA

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 18th day of December 2024.

PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commission

Attest:

Greg Englin, Executive Director

Port of Kingston
Kitsap County, WA

Contracting Authority

The Executive Director (ED) will not make a single purchase or commitment of Port resources greater than that which is noted in the chart below without prior authorization of the Commission, except in the case of an emergency. Emergency rules then apply.

E.D. AUTHORITY FOR:	WILL NOT EXCEED
Property Leases Land Use Agreements Subleases Lease Renewals Terminations Realtors' Compensation	Short Term leases (terms not to exceed 5 years in duration) in accordance with rental revenue standards adopted by the Commission for similar Port property of the same or similar class and type and devoted to similar uses. Leases may not be renewed or extended beyond five years without Commission approval.
Other Agreements (e.g.): <ul style="list-style-type: none"> • Memoranda of Understanding • Interlocal Agreements 	Up to \$40K, or not greater than 10% above budgeted line item, not to exceed \$50K
Professional Services	Up to \$40K
Personal Services	Up to \$40K
Project Services	Up to \$40K
Purchased Services	Up to \$40K
Public Works	Up to \$40K
Contracts / Purchases	Up to \$40K, or no greater than 10% above budgeted line item, not to exceed \$50K
Contract Change Orders	No greater than 10% above budgeted line time
Materials, Goods, Equipment, Supplies	Up to \$40K
Promotional Hosting / Events	Up to \$5,000.00, as stated it the amended Resolution

Port of Kingston
Kitsap County, WA

Legal Settlements	Up to \$40K
Write-Off of Uncontrollable Accounts	Not to exceed \$5,000.00
Third Party Reimbursements	Not to exceed \$5,000.00

Administrative Authority

The following outlines the various administrative authority of the ED. Also references applicable Resolutions where noted.

E.D. AUTHORITY FOR:	Authority Level
Tariffs Establishment and Changes	Up to \$40K in the aggregate
Estoppel Certificates	Executive Director is granted authority to approve
Personnel / Port Staff	Executive Director is granted authority to approve
Rules and Regulations	Executive Director is granted authority to approve

RESOLUTION NO. 2024-12-18-02

A Resolution of the Commission of the Port of Kingston

**RESCIND RESOLUTION 2022-12-14-05 AND APPROVE RESOLUTION 2024-12-18-02
GOVERNING PROMOTIONAL HOSTING EXPENDITURES**

WHEREAS: Article VIII, Section 8 of the State Constitution RCW 53.36.120, 130, 140, and 150 set specific rules and regulations governing the expenditures for industrial development, trade promotion or promotional hosting of port districts; and

WHEREAS: the voters of the State of Washington in November 1966, authorized port districts to make expenditures for trade and other promotion; and

WHEREAS: the office of the State Auditor issued bulletin number 404 on August 20, 1986, establishing promotional hosting guidelines; and

WHEREAS: industrial and trade promotion by the Port of Kingston is found and determined to be of benefit to the businesses and citizens of the Port of Kingston; and

NOW, THEREFORE BE IT HEREBY RESOLVED by the Port Commission of the Port Kingston that:

1. As suggested in the Office of the State Auditor Bulletin #404: *"the basic standard for promotional hosting at public expense is that the promotional hosting is calculated to result in the public purpose, declared by the Washington State Constitution, of promoting industrial development or trade within the district. Exceptions will be taken to any hosting where its possible influence on industrial development or trade promotion is so indirect or tenuous that the hosting expenditures appear to be hosting for the sake of hosting"*.
2. Promotional Hosting means furnishing customary meals, refreshments, lodging, transportation, or any combination of those items in connection with:
 - a. Business meetings,
 - b. Social gatherings,
 - c. Ceremonies honoring persons or events relating to the authorized business promotional activities of a port.

Hosting may also include reasonable and customary entertainment and souvenirs of nominal value, all incidental to such events.

Port of Kingston
Kitsap County, WA

3. The office of the Auditor issued bulletin number 404 on August 20, 1986, setting forth general guidelines for the hosting of:
 - a. Private businesspeople,
 - b. Union officials,
 - c. Foreign government officials,
 - d. Government officials from other states,
 - e. Washington State and local government officials and employees,
 - f. Officers and employees of other port districts,
 - g. And spouses of businesspeople, officials, etc.

These guidelines are attached to this resolution to provide guidance to all persons authorized to make expenditures for promotional hosting.

4. The Port Commissioners and the Executive Director shall be authorized to make expenditures for promotional hosting subject to specific and general conditions hereafter set forth:
 - a. Funds for promotional hosting expenditures shall be expended only from gross operating revenues and shall not exceed one percent thereof upon the first two million five hundred thousand dollars of such gross operating revenues, one-half of one percent upon the next two million five hundred thousand dollars of such gross operating revenues, and on-fourth of one percent on the excess over five million dollars of such operating revenues: PROVIDED, HOWEVER, That in no case shall these limitations restrict a port district to less than twenty-five hundred dollars per year from any funds available to the port, per RCW 53.36.130.

Total Gross Operating Revenues	\$3,606,457
1% of the 1st \$2,500,000	25,000
1/2 of 1% of 2nd \$2,500,000	5,532
1/4 of 1% of excess over \$5,000,000	-
Promotional Hosting Limit	\$ 30,532

Port of Kingston
Kitsap County, WA

- b. Port commissioners shall not personally make hosting expenditures, or seek reimbursement therefore, except where specific authorization of such expenditures was approved in advance by the port commission, per RCW 53.36.140.
5. The Port Commissioners, officials and employees authorized to make expenditures for promotional hosting shall be reimbursed subject to the following:
 - a. In filing claims for reimbursement, an official form approved by the Division of Municipal Corporation of the State Auditor shall be used, as approved by the Port Auditor.
 - b. Such forms shall have attached such receipts, documents, or other evidence to support the expenditure.
 - c. A Port of Kingston credit card is authorized for use in payment of approved promotional hosting expenditures.
 - d. The date and location of the hosting, name and affiliation of the person or persons hosted and the reason for the hosting shall be specified. In situations where confidentiality is important to individuals involved in a transaction, details relating to the meeting will be forwarded by an internal memorandum to the Finance Director to be maintained in a separate file and may be omitted from the expense reimbursement form.
 - e. Any travel specific hosting claims made by Port Commissioners, officials and employees must be in accordance with Port Travel Policies.
 - f. The approved reimbursement shall be made by a warrant approved at a Commission meeting.
6. Promotional hosting expenditures of up to \$2,500 may be approved by the Executive Director, as included in the 2025 annual budget. All expenditures over \$2,500 require prior approval from the Port Commission.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 18th day of December 2024.

**PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON**

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest: _____
Greg Englin, Executive Director

**Port of Kingston
Promotional Hosting**

RCW 53.36.120

Expenditures for industrial development, trade promotion, or promotional hosting—Budgeting required.

Under the authority of Article VIII, section 8, of the state Constitution, port district expenditures for industrial development, trade promotion or promotional hosting shall be pursuant to specific budget items as approved by the port commission at the annual public hearings on the port district budget.

[1967 c 136 s 1.]

2025 Budget for Promotional Hosting	\$ 2,500.00
-------------------------------------	-------------

RCW 53.36.130

Expenditures for industrial development, trade promotion, or promotional hosting—Source and amount of funds.

Funds for promotional hosting expenditures shall be expended only from gross operating revenues and shall not exceed one percent thereof upon the first two million five hundred thousand dollars of such gross operating revenues, one-half of one percent upon the next two million five hundred thousand dollars of such gross operating revenues, and one-fourth of one percent on the excess over five million dollars of such operating revenues: PROVIDED, HOWEVER, That in no case shall these limitations restrict a port district to less than twenty-five hundred dollars per year from any funds available to the port.

[1967 c 136 s 2.]

Total Gross Operating Revenues	\$3,606,457	* Based on 2025 Budget
1% of the 1st \$2,500,000	25,000	
1/2 of 1% of 2nd \$2,500,000	5,532	
1/4 of 1% of excess over \$5,000,000	-	
Promotional Hosting Limit	\$ 30,532	

RCW 53.36.140

Expenditures for industrial development, trade promotion, or promotional hosting—Rules and regulations—Authorizations—Vouchers.

Port commissions shall adopt, in writing, rules and regulations governing promotional hosting expenditures by port employees or agents. Such rules shall identify officials and agents authorized to make such expenditures and the approved objectives of such spending. Port commissioners shall not personally make such expenditures, or seek reimbursement therefor, except where specific authorization of such expenditures has been approved by the port commission. All payments and reimbursements shall be identified and supported on vouchers approved by the port auditor.

[1967 c 136 s 3.]

RESOLUTION NO. 2024-12-18-03

A Resolution of the Commission of the Port of Kingston

RESOLUTION AUTHORIZING STAFF PERFORMING PUBLIC RECORDS FUNCTIONS TO ACCESS PORT COMMISSIONERS' E-MAILS

WHEREAS, it is recognized that correspondence sent or received by Port of Kingston Commissioners via e-mail and relating to Port business constitutes a public record; and

WHEREAS, from time to time, the Port receives a Public Records Act request which requires the production of correspondence between Port Commissioners and third parties; and

WHEREAS, such correspondence generally takes the form of e-mails or text messages; and

WHEREAS, for Port-related business, the Commissioners are encouraged to utilize their respective Port of Kingston e-mail account and Port issued cell phones so that texts and e-mails can be easily located and appropriately retained according to State of Washington Records Retention guidelines, thereby enhancing the Port's customer service function of providing prompt responses to Public Records Requests; and

WHEREAS, in those cases where a Commissioner is unable to use the Port of Kingston e-mail account for Port related business, the Commissioner is encouraged to send a carbon copy of any correspondence residing on an external e-mail account to the Commissioner's Port of Kingston e-mail account to fulfill the purposes described above; and

WHEREAS, in those cases where a Commissioner is unable to use the Port issued cell phone to send a text message or where the Commissioner receives Port related text messages on their personal cell phone, the Commissioner is encouraged to send a copy of such text messages to the Port's Public Records Officer to fulfill the purposes described above; and

WHEREAS, the Commission wishes to authorize access to Commissioner e-mails when necessary and appropriate to promptly fulfill the Port's duties under the Public Records Act.

THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Port of Kingston as follows:

1. The Public Records Officer or their designee are authorized to access Commissioner e-mails as necessary and appropriate for the purpose of locating responsive records to Public Records Act requests.

Port of Kingston
Kitsap County, WA

2. In addition to the foregoing, individual commissioners may authorize staff to monitor their e-mails to ensure that the Port captures any public records request that may have been sent directly to a commissioner.

3. In the event that the Public Records Officer or staff member, in performing the above functions, encounters an attorney-client privileged record or other sensitive document that may not be appropriate for them to view, the staff member shall notify the Executive Director or a commissioner for further direction before reviewing the record.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 18th day of December 2024.

**PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON**

Laura Gronnvoll, Commissioner

Attest: _____
Greg Englin, Executive Director

Steve Heacock, Commissioner

Mary McClure, Commissioner

RESOLUTION NO. 2024-12-18-04

A Resolution of the Commission of the Port of Kingston

RESOLUTION TO RESCIND RESOLUTION 2020-03-02 DECLARATION OF LOCAL EMERGENCY

WHEREAS, the Port of Kingston Commissioners previously adopted a proclamation declaring a local emergency due to the COVID-19 outbreak in response to guidance from the Kitsap County Health District, the Centers for Disease Control (CDC), and the Governor of the State of Washington; and

WHEREAS, the proclamation, adopted under Resolution No. 2020-03-02, cited the severity of the COVID-19 pandemic and the necessity to enact emergency plans to protect public health, safety, and welfare; and

WHEREAS, the State of Washington and other governing authorities have ended or scaled back emergency declarations and related measures; and

WHEREAS, the conditions that warranted the proclamation of a local emergency no longer exist, and the continuation of emergency operations is no longer necessary;

THEREFORE, BE IT RESOLVED by the Commissioners of the Port of Kingston as follows:

1. The local emergency declaration adopted under Resolution No. 2020-03-02 is hereby rescinded.
2. Emergency operations related to the COVID-19 pandemic are no longer in effect, and all resources and operations previously dedicated to this emergency shall be returned to normal operational status.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a regular meeting held this 18th day of December, 2024.

**PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON**

Laura Gronnvoll, Commissioner

Attest: _____
Greg Englin, Executive Director

Steve Heacock, Commissioner

Mary McClure, Commissioner

RESOLUTION NO. 2024-12-18-05

A Resolution of the Commission of the Port of Kingston

REGARDING LIVE-STREAMING OF BOARD OF COMMISSION MEETINGS

WHEREAS, the Port of Kingston initiated live-streaming of its Board of Commission meetings following the onset of COVID-19; and

WHEREAS, the Commission finds that, as restrictions on in-person meetings have been lifted, members of the public have marginally utilized live-streaming of Commission meetings; and

WHEREAS, the Commission has observed that members of the public who want to attend a Board of Commission meeting generally attend in person and that the meeting spaces utilized by the Port for meetings have been adequate for the number of people in attendance; and

WHEREAS, the cost and administrative effort involved in live-streaming every Commission meeting is not justified by the under-utilization of such offering; and

WHEREAS, the Commission recognizes that the topics to be discussed at certain meetings may justify live-streaming and, thus, the Commission desires to reserve the right to live-stream a meeting on a case-by-case basis by vote of the majority of the Board.

THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Port of Kingston as follows:

1. Board of Commission meetings will not be live-streamed except as may be determined by the Commission on a case-by-case basis by a majority vote of the Board. If a meeting is to be live-streamed, the notice of the meeting will contain a reference to how members of the public may access the live-stream.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 18th day of December 2024.

PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest: _____
Greg Englin, Executive Director

RESOLUTION NO. 2024-12-18-06

A Resolution of the Commission of the Port of Kingston

POLICY TO NON-ACCEPTANCE OF DONATIONS FOR MEMORIALS

WHEREAS, the Commission has recently held discussions about whether to pay for and/or accept donations for a memorial or other signage (“Memorial”) to be placed on Port property in order to recognize the contributions of a certain individual either to the Port or the Kingston community; and

WHEREAS, the Commission has been advised by legal counsel for the Port that paying for such Memorials would be an inappropriate expenditure of public funds and would likely constitute a gift of public funds; and

WHEREAS, the Commission has researched how certain other agencies handle such requests for Memorials and has found that those agencies that allow Memorials ordinarily have a policy in place for donations to be accepted for the cost of the Memorial and for the agency to have control over placement, maintenance, replacement, and removal; and

WHEREAS, the Commission recognizes that if it were to accept donations for Memorials, best practices mandate that the Port adopt a policy so that it has a consistent approach to such requests and so that all members of the community would have an equal opportunity to have the Port consider a Memorial request; and

WHEREAS, the Commission recognizes the inherent potential for controversy over selection of individuals for such recognition; and

WHEREAS, the Port recognizes that any request for a Memorial would require background vetting in order for the Port to ensure that controversy over an individual would be minimized; and

WHEREAS, the Commission believes that the risk of controversy, negative media coverage, division within the community arising from decisions made regarding selection of individuals to be recognized, the cost to the Port, and the burden on staff are all factors that militate against adopting such a program; and

WHEREAS, the Commission sees little, if any, advantage to the Port or its constituents in adopting such a program; and

WHEREAS, the Commission finds that the discussion concerning Memorials has, to date, consumed a significant amount of valuable staff and Commission time; and

THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Port of Kingston as follows:

1. The Port intends to comply with the law and, as such, will not use public funds to pay for Memorials to recognize certain individuals.

Port of Kingston
Kitsap County, WA

2. The Port will not accept donations from members of the public to install a Memorial on Port property to recognize certain individuals.
3. The Commission declines to adopt a policy or program to accept donations from members of the public to install a Memorial on Port property to recognize individuals.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a Regular Meeting held this 18th day of December 2024.

**PORT OF KINGSTON
KITSAP COUNTY, WASHINGTON**

Laura Gronnvoll, Commissioner

Attest: _____
Greg Englin, Executive Director

Steve Heacock, Commissioner

Mary McClure, Commissioner

Port of Kingston
Balance Sheet
For The Period Ending November 30, 2024 - Preliminary

	November 30, 2024	November 30, 2023	Change
	Actual	Actual	
ASSETS			
Current Assets			
Cash and cash equivalents	2,937,576	2,758,902	178,675
Accounts receivable	17,612	(3,679)	21,290
Current portion of lease receivable	169,088	163,688	5,400
Taxes receivable	6,560	6,013	546
Inventory	47,122	49,126	(2,002)
Prepaid expenses	161,393	157,301	4,091
Total Current Assets	3,339,351	3,131,351	208,000
Noncurrent Assets			
Lease receivable	1,873,437	2,042,525	(169,088)
Net pension asset	241,945	272,707	(30,762)
Total Noncurrent Assets	2,115,382	2,315,232	(199,850)
Capital Assets			
Buildings and Structures			
Gen and Admin	541,656	541,656	0
Marina Boat Launch	39,817	39,817	0
Real Estate	525,083	525,083	0
Parks	162,174	162,174	0
Terminal Facility	1,570,686	1,570,686	0
Total Buildings and Structures	2,839,416	2,839,416	0
Construction in Progress	570,935	283,388	287,546
Land			
Gen and Admin	373,874	373,875	0
Real Estate	563,914	563,914	0
Parks	432,276	432,275	0
Parking	500,991	500,992	0
Total Land	1,871,055	1,871,056	0
Machinery and Equipment			
Gen and Admin	135,305	135,304	0
Marina Perm Moorage	87,831	87,832	0
Guest Moorage	29,858	29,858	0
Marina Fuel	74,651	45,584	29,067
Marina Boat Launch	15,320	15,320	0
Real Estate	9,122	9,122	0
Parks	41,849	41,849	0
Parking	31,443	31,443	0
Total Machinery and Equipment	425,379	396,312	29,067

Port of Kingston
Balance Sheet
For The Period Ending November 30, 2024 - Preliminary

	November 30, 2024	November 30, 2023	Change
	Actual	Actual	
Marina			
Marina Perm Moorage	6,018,820	6,004,973	13,847
Marina Guest Moorage	692,847	692,974	(127)
Marina Fuel	412,409	412,409	0
Marina Boat Launch	95,719	95,719	0
Marina Fishing Pier	46,281	46,281	0
Total Marina	<u>7,266,076</u>	<u>7,252,356</u>	<u>13,720</u>
Other Improvements			
Gen and Admin	32,237	32,236	0
Parks	1,251,807	1,251,808	0
Parking	2,823	2,823	0
Total Other Improvements	<u>1,286,867</u>	<u>1,286,867</u>	<u>0</u>
Total Capital Assets	<u>14,259,728</u>	<u>13,929,395</u>	<u>330,333</u>
Less: Accumulated Depreciation	<u>(7,310,909)</u>	<u>(6,865,465)</u>	<u>(445,444)</u>
Total Net Capital Assets	<u>6,948,819</u>	<u>7,063,930</u>	<u>(115,111)</u>
Total Assets Before Deferred Outflows	<u>12,403,552</u>	<u>12,510,513</u>	<u>(106,961)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - asset retirement obligation	74,771	88,117	(13,346)
Deferred outflows - pensions	249,928	284,098	(34,170)
Total Deferred Outflows	<u>324,699</u>	<u>372,215</u>	<u>(47,516)</u>
Total Assets	<u>12,728,251</u>	<u>12,882,728</u>	<u>(154,477)</u>
LIABILITIES			
Current Liabilities			
Accounts payable	206,598	41,132	165,466
Accrued taxes	34,700	34,537	163
Payroll liabilities	62,926	58,189	4,737
Unearned revenue	119	0	119
Tenant deposits	76,161	70,766	5,395
Current portion of compensated absences	10,029	3,502	6,528
Current portion of long-term unearned revenue	24,513	23,830	682
Current portion of long-term debt	63,000	62,500	500
Total Current Liabilities	<u>478,046</u>	<u>294,456</u>	<u>183,590</u>

Port of Kingston
Balance Sheet
For The Period Ending November 30, 2024 - Preliminary

	November 30, 2024 Actual	November 30, 2023 Actual	Change
Noncurrent Liabilities			
Compensated absences	44,583	35,013	9,570
Long-term unearned revenue	1,136,702	1,161,839	(25,137)
Environmental remediation liability	120,000	117,000	3,000
Asset retirement obligation	195,824	179,655	16,169
Pension liability	99,932	152,460	(52,528)
General obligation bonds	542,500	605,500	(63,000)
Total Noncurrent Liabilities	<u>2,139,541</u>	<u>2,251,467</u>	<u>(111,926)</u>
Total Liabilities Before Deferred Inflows	2,617,587	2,545,923	71,664
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pensions	147,093	298,694	(151,601)
Deferred inflows - lease	2,042,525	2,206,213	(163,688)
Total Deferred Inflows	<u>2,189,618</u>	<u>2,504,907</u>	<u>(315,289)</u>
Total Liabilities	<u>4,807,205</u>	<u>5,050,830</u>	<u>(243,625)</u>
EQUITY			
Restricted for net pension asset	342,446	268,215	74,231
Committed	1,955,127	1,679,130	275,997
Unrestricted	5,623,473	5,884,553	(261,080)
Total Equity	<u>7,921,046</u>	<u>7,831,898</u>	<u>89,148</u>
Total Liabilities and Equity	<u>12,728,251</u>	<u>12,882,728</u>	<u>(154,477)</u>

Port of Kingston
Income Statement Year-To-Date
For The Period Ending November 30, 2024 - Preliminary

	November 30, 2024		Diff	November 30, 2023	
	Actual	Budget		Actual	Change
OPERATING REVENUE					
Fuel Sales	667,312	897,448	(230,136)	796,735	(129,423)
Moorage - Guest	243,454	347,920	(104,466)	231,855	11,599
Moorage - Permanent	1,163,812	1,202,315	(38,503)	1,146,895	16,916
Moorage - Seasonal	69,773	88,456	(18,683)	69,419	355
Other Operating Income	6,776	9,216	(2,440)	6,454	323
Other Operating Service	42,086	48,704	(6,618)	43,763	(1,677)
Parking	615,194	555,775	59,418	510,957	104,235
Rental Property	230,078	229,955	124	211,290	18,789
Retail Sales	3,580	3,529	51	6,147	(2,567)
Utilities Income	49,865	48,151	1,714	52,729	(2,863)
TOTAL OPERATING REVENUE	3,091,930	3,431,469	(339,539)	3,076,244	15,687
COST OF GOODS SOLD	546,229	760,133	(213,904)	670,745	(124,517)
GROSS PROFIT	2,545,702	2,671,336	(125,634)	2,405,498	140,204
OPERATING EXPENSE					
Bank Charges	2,069	1,270	799	1,336	732
Commissioner Expense	85,147	97,486	(12,339)	69,507	15,640
Compensation and Benefits	1,513,389	1,483,380	30,009	1,413,314	100,075
Computer and Telecom	62,981	68,425	(5,444)	48,886	14,096
Equipment and Maintenance	82,077	126,348	(44,271)	84,836	(2,760)
Insurance and Taxes	146,700	150,785	(4,085)	138,327	8,373
Other Operating Expense	36,293	9,551	26,742	7,509	28,784
Professional Services	218,256	240,684	(22,428)	228,437	(10,180)
Promotional and Dues	82,032	57,753	24,278	66,568	15,463
Supplies	39,790	57,470	(17,680)	42,534	(2,745)
Travel and Training	15,854	30,620	(14,766)	14,392	1,463
Utilities	135,629	138,355	(2,725)	134,460	1,170
TOTAL OPERATING EXP BEFORE DEPR	2,420,217	2,462,128	(41,911)	2,250,106	170,111
NET OPERATING INCOME BEFORE DEPR	125,485	209,209	(83,724)	155,392	(29,907)
Depreciation and Amortization	460,731	453,541	7,190	476,376	(15,645)
NET OPERATING INCOME	(335,246)	(244,332)	(90,914)	(320,983)	(14,263)

Port of Kingston
Income Statement Year-To-Date
For The Period Ending November 30, 2024 - Preliminary

	November 30, 2024		Diff	November 30, 2023	
	Actual	Budget		Actual	Change
OTHER INCOME					
Investment Income	85,352	33,585	51,767	57,475	27,877
Interest Income Lease	63,303	63,303	0	68,101	(4,798)
Property Tax Receipts	230,495	230,387	108	226,407	4,087
Leasehold Excise Tax	2,516	0	2,516	2,465	52
Gain/Loss on Assets	1,465	0	1,465	0	1,465
TOTAL OTHER INCOME	383,131	327,275	55,856	354,448	28,683
OTHER EXPENSE					
Interest Exp GO Bond	18,988	18,988	0	20,588	(1,600)
TOTAL OTHER EXPENSE	18,988	18,988	0	20,588	(1,600)
NET OTHER INCOME/EXPENSE	364,143	308,287	55,856	333,860	30,283
NET INCOME BEFORE CAPITAL GRANTS	28,897	63,955	(35,058)	12,877	16,020
Capital Grants	5,037	0	5,037	39,399	(34,362)
NET INCOME	33,935	63,955	(30,020)	52,276	(18,341)

Port of Kingston
Income Statement Year-To-Date
For The Period Ending November 30, 2024 - Preliminary

	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024	09/30/2024	10/31/2024	11/30/2024	Total YTD
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
OPERATING REVENUE												
Fuel Sales	7,573	12,958	16,622	25,175	62,475	74,359	154,704	149,757	93,301	48,529	21,859	667,312
Moorage - Guest	11,015	6,377	7,052	8,168	26,210	33,471	49,422	42,019	36,790	15,107	7,824	243,454
Moorage - Permanent	107,271	102,943	104,888	104,976	107,346	106,295	106,511	106,022	106,430	105,696	105,433	1,163,812
Moorage - Seasonal	12,412	11,797	12,158	4,657	3,178	0	3,785	2,879	3,996	6,231	8,680	69,773
Other Operating Income	2,095	228	330	308	1,411	275	442	398	315	375	599	6,776
Other Operating Service	5,488	3,286	3,878	3,545	3,533	5,151	3,871	2,983	4,050	3,415	2,886	42,086
Parking	38,676	43,161	48,688	45,375	56,487	65,336	77,557	67,370	72,012	54,625	45,907	615,194
Rental Property	20,055	20,091	20,128	20,164	20,201	20,238	24,372	21,151	21,188	21,226	21,263	230,078
Retail Sales	0	0	24	18	154	336	1,729	700	497	112	10	3,580
Utilities Income	7,027	8,436	7,120	6,403	4,977	3,090	3,814	2,474	2,325	1,583	2,618	49,865
TOTAL OPERATING REVENUE	211,612	209,277	220,888	218,789	285,972	308,551	426,207	395,753	340,904	256,899	217,079	3,091,930
COST OF GOODS SOLD	7,339	12,745	15,150	20,597	52,442	59,613	127,289	120,812	74,760	37,602	17,879	546,229
GROSS PROFIT	204,273	196,532	205,738	198,192	233,530	248,938	298,918	274,940	266,143	219,297	199,200	2,545,702
OPERATING EXPENSE												
Bank Charges	93	186	220	84	261	452	155	150	137	158	171	2,069
Commissioner Expense	5,053	6,368	8,638	7,449	7,189	12,724	6,083	7,297	7,776	8,742	7,829	85,147
Compensation and Benefits	138,801	139,723	124,856	115,894	135,949	141,139	150,557	143,765	139,410	142,189	141,106	1,513,389
Computer and Telecom	6,380	5,636	6,177	2,751	6,926	6,955	6,960	4,960	5,217	6,124	4,895	62,981
Equipment and Maintenance	8,544	8,701	12,087	593	11,289	3,533	9,839	3,108	3,609	13,356	7,419	82,077
Insurance and Taxes	11,973	12,559	12,523	12,605	12,598	13,145	13,519	13,863	15,943	14,449	13,522	146,700
Other Operating Expense	545	(6,440)	8,765	28,470	702	585	3,329	22	120	32	162	36,293
Professional Services	17,411	30,633	30,444	70	33,669	20,553	9,319	17,506	10,546	12,414	35,694	218,256
Promotional and Dues	12,599	2,266	3,556	1,919	9,765	18,049	10,366	3,038	3,713	12,109	4,651	82,032
Supplies	3,036	2,262	2,444	516	5,225	1,973	12,023	2,572	2,694	2,371	4,673	39,790
Travel and Training	0	3,635	550	0	887	5,416	1,073	595	1,026	645	2,025	15,854
Utilities	10,146	16,493	9,756	9,539	20,292	8,725	10,484	19,479	5,122	16,943	8,651	135,629
TOTAL OPERATING EXP BEFORE DEPR	214,581	222,022	220,017	179,891	244,752	233,250	233,707	216,356	195,313	229,531	230,797	2,420,217
NET OPERATING INCOME BEFORE DEPR	(10,308)	(25,490)	(14,279)	18,302	(11,222)	15,688	65,211	58,585	70,830	(10,234)	(31,597)	125,485
Depreciation and Amortization	42,724	42,562	42,562	42,540	42,578	41,972	41,943	41,482	40,984	40,739	40,645	460,731
NET OPERATING INCOME	(53,032)	(68,052)	(56,841)	(24,238)	(53,800)	(26,284)	23,268	17,103	29,846	(50,973)	(72,242)	(335,246)
OTHER INCOME												
Investment Income	6,553	6,476	6,843	7,057	8,728	7,601	8,378	8,271	8,029	8,631	8,786	85,352
Interest Income Lease	5,939	5,902	5,865	5,829	5,792	5,755	5,718	5,681	5,644	5,607	5,569	63,303
Property Tax Receipts	321	8,017	9,128	91,473	15,996	1,519	926	2,213	3,539	84,986	12,377	230,495
Leasehold Excise Tax	0	621	0	0	665	0	0	595	0	0	636	2,516
Gain/Loss on Assets	0	0	0	0	0	0	0	0	1,466	0	0	1,465
TOTAL OTHER INCOME	12,813	21,016	21,836	104,359	31,181	14,875	15,022	16,760	18,678	99,224	27,368	383,131

Port of Kingston
Income Statement Year-To-Date
For The Period Ending November 30, 2024 - Preliminary

	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024	09/30/2024	10/31/2024	11/30/2024	Total YTD
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
OTHER EXPENSE												
Interest Exp GO Bond	1,761	1,761	1,761	1,761	1,761	1,761	1,684	1,684	1,684	1,684	1,684	18,988
TOTAL OTHER EXPENSE	1,761	1,761	1,761	1,761	1,761	1,761	1,684	1,684	1,684	1,684	1,684	18,988
NET OTHER INCOME/EXPENSE	11,052	19,255	20,075	102,598	29,420	13,114	13,337	15,075	16,993	97,540	25,684	364,143
NET INCOME BEFORE CAPITAL GRANTS	(41,980)	(48,798)	(36,766)	78,360	(24,380)	(13,170)	36,605	32,178	46,839	46,566	(46,558)	28,897
Capital Grants	0	0	0	0	0	0	0	0	0	5,037	0	5,037
NET INCOME	(41,980)	(48,798)	(36,766)	78,360	(24,380)	(13,170)	36,605	32,178	46,839	51,603	(46,558)	33,935