

Port of Orcas 2027 Preliminary Budget
6721 General Fund-Expenditures

Account Number	2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026	2026 YE Projections	2027 Budget
508.31.00.0000 Ending Net Cash and Investments	\$ 728,726.00	\$ 600,811.74	\$ 591,672.99	\$ 634,822.64	\$751,735.13	\$765,499.74
546.10.10.0001 Commissioners	\$ 15,000.00	\$ 9,953.17	\$ 36,090.00	\$ 7,406.00	\$ 9,874.67	\$15,456.00
546.10.10.0002 Executive Director	\$ 138,000.00	\$ 124,904.59	\$ 137,338.54	\$ 100,312.06	\$ 133,749.41	\$143,379.37
546.10.10.2003 Operations Assistant	\$ 43,100.00	\$ 46,665.47	\$ 46,257.30	\$ 35,045.72	\$ 46,727.63	\$48,292.62
546.10.10.2004 Finance Manager	\$ 46,800.00	\$ 43,560.00	\$ 27,725.00	\$ 990.00	\$ 1,320.00	\$43,430.40
546.10.10.2005 Finance Specialist	\$ -	\$ -	\$ 41,600.00	\$ 30,352.50	\$ 40,470.00	\$0.00
546.10.20.0001 FICA & Medicare	\$ 15,100.00	\$ 18,030.03	\$ 22,109.33	\$ 14,079.08	\$ 18,772.11	\$19,000.00
546.10.20.0002 Dept of Labor & Industries	\$ 7,100.00	\$ 2,622.06	\$ 3,676.00	\$ 2,066.81	\$ 2,755.75	\$2,800.00
546.10.20.0003 Retirement/PERS	\$ 15,000.00	\$ 19,598.38	\$ 11,710.18	\$ 9,971.98	\$ 13,295.97	\$13,500.00
546.10.20.0004 PERS Adjust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
546.10.20.0005 Medical Stipend	\$ 12,250.00	\$ 10,896.60	\$ 13,377.00	\$ 9,908.60	\$ 13,211.47	\$13,377.00
546.10.20.0009 Unemployment	\$ 1,100.00	\$ 1,117.76	\$ 1,308.82	\$ 622.50	\$ 830.00	\$850.00
546.10.20.0010 Deferred Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
546.10.20.0012 PFML Premium Assessments	\$ 1,545.00	\$ 617.47	\$ 823.10	\$ 594.35	\$ 792.47	\$800.00
597.46.00.6723 Transfers-out to Operations Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
597.46.00.6727 Transfers-out to Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Totals	\$ 1,023,721.00	\$ 878,777.27	\$ 933,688.26	\$ 846,172.24	\$ 1,033,534.60	\$1,066,385.13

Estimated revenues for EOY 2026 to include in cash and investments:

Sept-Dec LGIP	\$5,512.50
Prop Tax	\$111,262.14
LHT	\$137.85

Total \$116,912.49

COLA 4.4% CPU-I From Seattle July to June 2026

COLA 2.7% CPU-I From Seattle July to June 2025

Pers 2 liability rate 5.58%

Port of Orcas 2027 Preliminary Budget
6721 General Fund-Revenues

Account Number	2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026 Actuals	2026 YE Projections	2027 Budget
308.31.00.0000 Beginning Net Cash and Investments	\$752,882.00	\$682,124.36	\$646,262.93	\$637,877.23	\$637,877.23	\$751,735.13
311.10.00.0000 Property Tax Revenue	\$280,839.00	\$278,982.27	\$287,190.33	\$175,928.19	\$287,190.33	\$296,000.00
336.02.31.0000 DNR PILT NAP/NRCA	\$0.00	\$376.86	\$0.00	\$0.00	\$0.00	\$0.00
337.20.00.0000 Leasehold Tax - Port of Orcas	\$0.00	\$259.12	\$200.00	\$211.37	\$260.00	\$260.00
337.40.00.0000 Timber Harvest Tax - Private Land	\$0.00		\$35.00	\$5.17	\$10.00	\$30.00
361.10.00.1000 LGIP-Investment Earnings	\$0.00	\$0.00	\$0.00	\$3,374.61	\$4,590.00	\$18,360.00
397.46.00.6727 Transfers-in from Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$1,033,721.00	\$961,742.61	\$933,688.26	\$817,396.57	\$929,927.56	\$1,066,385.13

Port of Orcas 2027 Preliminary Budget
6723 Airport Operations Fund-Expenditures

Account Number	2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026	2026 YE Projections	2027 Budget
6723.00.0000.0000 Ending Net Cash and Investments	\$922,656.00	\$1,126,058.06	\$1,185,133.24	\$1,142,857.19	\$1,030,622.94	\$1,054,319.55
6723.532.0040.0001 AOF Website, Software	\$0.00	\$4,242.67	\$4,020.00	\$4,722.18	\$8,460.57	\$8,858.22
6723.532.0040.0002 AOF Telephone	\$3,000.00	\$3,478.41	\$3,605.00	\$2,628.62	\$4,709.61	\$4,930.96
6723.532.0040.0003 AOF Internet, Email Hosting	\$2,200.00	\$2,496.75	\$2,266.00	\$1,412.50	\$2,530.73	\$2,649.67
6723.532.0040.0005 AOF Water	\$3,500.00	\$3,071.82	\$3,790.50	\$3,520.62	\$6,307.78	\$6,604.24
6723.532.0040.0005 AOF Storm Water Utility Tax	\$1,500.00		\$1,500.00	\$0.00	\$0.00	\$0.00
6723.532.0040.0006 AOF Electricity	\$12,000.00	\$23,732.23	\$22,743.00	\$17,919.24	\$32,105.31	\$33,614.25
6723.532.0040.0007 AOF Sewer	\$3,000.00	\$4,544.07	\$4,600.00	\$5,718.61	\$10,245.84	\$10,727.40
6723.532.0040.0008 AOF Refuse	\$2,500.00	\$2,325.36	\$2,707.50	\$2,266.34	\$4,060.53	\$4,251.37
6723.532.0040.0009 AOF Sanican Service	\$1,400.00	\$2,720.00	\$2,800.00	\$1,680.00	\$3,010.00	\$3,151.47
6723.546.0030.0001 AOF Signs/Fee Boxes Supplies	\$2,000.00	\$202.27	\$2,000.00	\$886.18	\$1,587.74	\$1,662.36
6723.546.0030.0002 AOF Office Supplies	\$800.00	\$733.84	\$825.00	\$137.50	\$246.35	\$257.93
6723.546.0030.0005 AOF Janitorial Supplies	\$1,000.00	\$1,452.59	\$1,030.00	\$310.88	\$556.99	\$583.17
6723.546.0030.0006 AOF Meeting Supplies	\$500.00	\$512.82	\$500.00	\$62.99	\$112.86	\$118.16
6723.546.0030.0008 AOF - Fuel / Petrol Product	\$1,000.00	\$1,446.95	\$1,490.00	\$1,062.84	\$1,904.26	\$1,993.75
6723.546.0030.0008 AOF - Fuel Station Supplies	\$250.00		\$375.00	\$0.00	\$0.00	\$0.00
6723.546.0030.0009 AOF - Aviation Fuel for resale	\$130,688.00	\$94,962.92	\$98,000.00	\$78,525.84	\$140,692.13	\$120,000.00
6723.546.0030.0009 AOF - Aviation Oil for resale	\$90.00		\$90.00	\$0.00	\$0.00	\$0.00
6723.546.0043.0001 AOF - Travel	\$2,500.00		\$2,600.00	\$0.00	\$0.00	\$0.00
6723.546.0030.0010 Postage and Delivery	\$50.00	\$78.00	\$200.00	\$181.60	\$325.37	\$340.66
6723.546.0030.0011 AOF Vehicle and Facility Maintenance Supplies	\$10,000.00	\$17,247.68	\$14,935.00	\$4,316.41	\$7,733.57	\$8,097.05
6723.546.0035.0011 AOF Small Tools and Equipment	\$1,250.00		\$1,250.00	\$0.00	\$0.00	\$0.00
6723.546.0030.0013 AOF Pop for Resale	\$1,230.00	\$892.82	\$1,266.90	\$328.10	\$587.85	\$615.47
6723.546.20.48.0007 Snow Removal	\$5,400.00		\$5,400.00	\$0.00	\$0.00	\$0.00
6723.546.20.48.0008 Ditch Tree Clearing	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
6723.546.0040.0001 AOF SJC Auditor	\$1,500.00	\$905.02	\$1,000.00	\$55.59	\$99.60	\$104.28
6723.546.0040.0002 AOF State Auditor	\$25,000.00	\$17,411.45	\$1,000.00	\$765.05	\$1,370.71	\$1,435.14
6723.546.0040.0003 AOF Security	\$2,000.00	\$402.34	\$2,000.00	\$207.12	\$371.09	\$388.53
6723.546.0040.0004 AOF Legal Fees	\$10,000.00	\$8,987.00	\$10,000.00	\$4,684.00	\$8,392.17	\$8,786.60
6723.546.0040.0044 AOF Advertising	\$0.00		\$726.15	\$0.00	\$0.00	\$0.00
6723.546.0040.0005 AOF Professional Services	\$3,000.00	\$5,856.66	\$6,490.00	\$43,576.99	\$78,075.44	\$10,000.00
6723.546.0040.0006 AOF Bonding/Fire/Liability Insurance	\$25,000.00	\$29,355.71	\$30,000.00	\$13,881.00	\$24,870.13	\$26,039.02
6723.546.0040.0007 AOF Janitorial Services	\$13,200.00	\$11,635.36	\$13,600.00	\$7,317.57	\$13,110.65	\$13,726.85
6723.546.0040.0008 AOF AWOS M&O Service	\$2,625.00	\$4,802.86	\$5,000.00	\$3,947.14	\$7,071.96	\$7,404.34
6723.546.0040.0009 AOF Landscaping Services	\$2,500.00	\$3,171.00	\$3,563.80	\$5,181.45	\$9,283.43	\$9,719.75
6723.546.0040.0011 AOF Wetland Maintenance	\$12,000.00	\$7,065.50	\$12,000.00	\$5,962.00	\$10,681.92	\$11,183.97
6723.546.0040.0014 Airport Operations - Barge Service	\$3,200.00	\$3,409.00	\$4,000.00	\$2,263.00	\$4,054.54	\$4,245.11
6723.546.0040.0015 AOF Business & Occupation Taxes	\$19,840.00	\$304.70	\$20,000.00	\$6,130.71	\$10,984.19	\$11,500.45
6723.546.0040.0016 AOF Memberships	\$1,000.00	\$2,710.00	\$1,000.00	\$986.00	\$1,766.58	\$1,849.61
6723.546.0040.0017 AOF Continued Education Workshops	\$6,250.00	\$0.00	\$6,437.50	\$500.00	\$895.83	\$937.94
6723.546.0040.0018 Service Fees, Finance Charges, Licenses, Permits	\$300.00	\$1,807.34	\$400.00	\$1,546.81	\$2,771.37	\$2,901.62
6723.589.3000.0001 AOF Leasehold Tax Remitted to State	\$13,500.00	\$17,107.96	\$15,260.00	\$22,478.47	\$40,273.93	\$13,000.00
6723.589.3000.0002 AOF Buildings & Other Improvements		\$17,107.96	\$4,000.00	\$2,258.36	\$4,046.23	\$4,236.40
Totals	\$1,249,429.00	\$1,422,239.12	\$1,509,604.59	\$1,390,278.90	\$1,473,920.17	\$1,390,235.30

Port of Orcas 2027 Preliminary Budget
6723 Airport Operations Fund-Revenues

Account Number	2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026	2026 YE Projections	2027 Budget
6723.300.0000.0000 Beginning Net Cash and Investments	\$827,000.00	\$1,108,505.29	\$1,130,332.59	\$1,080,097.00	\$967,862.75	\$1,030,622.94
6723.321.8000.0001 AOF Vending Machine	\$2,500.00	\$1,547.70	\$1,781.00	\$1,255.60	\$1,621.82	\$1,600.00
6723.343.2000.0001 AOF Utility Reimbursement	\$1,003.00	\$2,885.52	\$7,500.00	\$10,359.28	\$13,380.74	\$13,400.00
6723.344.5000.0001 AOF Aviation Fuel Sales	\$154,653.00	\$125,539.75	\$133,900.00	\$100,711.24	\$125,889.05	\$140,000.00
6723.344.5000.0001 AOF Aviation Oil	\$100.00	\$170.00	\$175.10	\$0.00	\$0.00	\$100.00
6723.344.6000.0001 AOF Landing Fees	\$12,000.00	\$12,163.77	\$12,669.00	\$7,359.00	\$9,505.38	\$9,500.00
6723.344.6000.0002 AOF Tiedown Fees - Transient	\$14,000.00	\$14,244.00	\$14,935.00	\$10,728.00	\$13,857.00	\$13,500.00
6723.344.6000.0003 AOF Tiedown Fees - Annual	\$4,500.00	\$5,900.00	\$6,077.00	\$3,400.00	\$4,391.67	\$4,200.00
6723.344.6000.0005 AOF TTF Fees	\$3,600.00	\$3,460.00	\$3,600.00	\$3,300.00	\$3,300.00	\$3,600.00
6723.361.1000.0001 AOF Investment Interest - LGIP	\$33,000.00	\$37,837.52	\$32,500.00	\$20,721.67	\$21,000.00	\$15,541.25
6723.362.0000.0001 AOF Auto Parking, transient	\$15,000.00	\$15,787.80	\$16,480.00	\$14,532.00	\$18,770.50	\$18,700.00
6723.362.0000.0002 Auto Parking - Annual	\$16,000.00	\$16,500.00	\$13,390.00	\$11,395.00	\$14,718.54	\$14,800.00
6723.362.0000.0003 AOF Hangar Lease	\$37,500.00	\$11,296.34	\$10,164.00	\$9,309.08	\$12,024.23	\$12,000.00
6723.362.0000.0004 AOF Land Lease	\$87,500.00	\$79,688.52	\$79,500.00	\$37,855.34	\$79,634.41	\$73,454.05
6723.362.0000.0005 AOF Terminal Rentals	\$13,033.00	\$8,767.49	\$15,800.00	\$23,268.37	\$30,054.98	\$24,817.06
6723.367.0000.0001 AOF Donations	\$2,200.00	\$1,978.00	\$2,200.00	\$1,094.50	\$1,413.73	\$1,400.00
6723.388.3000.0001 6723 Error Correction Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6723.389.0000.0002 AOF Leasehold Tax Collected	\$13,000.00	\$12,778.12	\$15,260.00	\$8,730.10	\$11,276.38	\$13,000.00
6723.389.6000.0002 AOF Sales Tax Tax Collected	\$12,840.00	\$0.00	\$12,840.00	\$0.00	\$0.00	\$0.00
Totals	\$1,249,429.00	\$1,459,049.82	\$1,509,103.69	\$1,344,116.18	\$1,328,701.16	\$1,390,235.30

Port of Orcas 2027 Preliminary Budget

6727 Capital Fund-Expenditures

Account Number		2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026	2026 YE Projections	2027 Budget
508.31.00.0000	Ending Net Cash and Investments	\$20,000.00	\$334,349.31	\$170,124.38	\$152,264.50	\$155,000.00	\$166,083.37
592.14.89.0000	Statutory Interest (Tax Refund)						
594.46.60.0001	Capital Contingency Reserve						
594.46.61.0001	AIP/RW/Apron Improvements	\$1,600,000.00	\$390,531.94	\$438,000.00	\$627,980.93	\$2,127,980.93	\$250,000.00
594.46.61.0002	Fence Upgrade						
594.46.61.0050	Land Acquisition						
594.46.62.0001	Buildings and Structures						
594.46.62.0003	Tractor/Shed						
594.46.62.0060	FedEx Buildings / Install						
594.46.63.0001	Auto Parking Area Reconstruction						
594.46.64.0001	Wx/Navigation Aids						
594.46.64.0002	GPS Approach						
594.46.64.0003	Vehicle Purchase						
594.46.64.0004	Machinery and Equipment						
594.46.64.0005	EV Charge project	\$395,499.00	\$281,613.01		\$34,250.54	\$34,250.54	
597.46.00.6723	Transfers-out to Operations Fund						
Totals		\$2,015,499.00	\$1,006,494.26	\$608,124.38	\$814,495.97	\$2,317,231.47	\$416,083.37

Port of Orcas 2027 Preliminary Budget
6727 Capital Fund-Revenues

Account Number		2025 Budget	2025 Actuals	2026 Budget	2026 YTD 9-15-2026	2026 YE Projections	2027 Budget
308.31.00.0000	Beginning Net Cash and Investments	\$100,000.00	\$334,349.31	\$329,724.36	\$729,458.92	\$178,519.15	\$155,000.00
311.10.00.0000	Property Tax Revenue						
331.00.00.0000	AP Overlay Project						
331.20.10.0000	Direct Federal Grants - F.A.A.	\$1,440,000.00	\$553,010.63	\$394,200.00	\$13,957.15	\$1,513,957.15	\$250,000.00
334.03.60.0000	State AIP Grants	\$80,000.00		\$8,000.00			
334.594.46.0001	State Commerce Grant EV Charge	\$395,499.00	\$91,088.18	\$281,572.64	\$61,734.01	\$61,734.01	
337.40.00.0000	Timber Harvest Tax - Private Land						
337.46.00.1951	County PFFAP Grants						
369.91.00.0095	Refunds of Prior Year Expenditures						
389.60.00.0000	Investment Interest - LGIP		\$1,019.99	\$900.00	\$1,166.67	\$1,350.00	\$11,083.37
395.10.00.0000	Proceeds from Sales of Capital Assets		\$52,766.48				
397.46.00.6721	Transfers-in from General Fund						
397.46.00.6723	Transfers-in from Operating Fund						
Totals		\$2,015,499.00	\$1,032,234.59	\$1,014,397.00	\$806,316.75	\$1,755,560.31	\$416,083.37



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PORT OF ORCAS

RESOLUTION 2026 10 26a

Resolution Adopting the 2027 Budget

WHEREAS, the Port of Orcas held a public hearing on October 26th 2026 to discuss the adoption of its 2027 budget; and

WHEREAS, the Port of Orcas has determined the cash on hand plus all anticipated revenues and did fix the appropriate amount for each expenditure line item.

NOW THEREFORE BE IT RESOLVED that the Port of Orcas set the final budget for the year 2027 as attached hereto and incorporated as if fully set forth.

DATED THIS 26th DAY OF OCTOBER 2026.

2027 General Fund Budget	\$1,066,385.13
2027 Airport Operations	\$1,390,235.30
<u>2027 Capital Fund Budget</u>	<u>\$416,083.37</u>
2027 TOTAL BUDGET	\$2,872,703.80

2027 General Fund Levy Appropriation	\$296,000.00
<u>2027 Capital Fund Levy Appropriation</u>	<u>\$0</u>
2027 TOTAL LEVY APPROPRIATION	\$296,000.00

Mia Kartiganer, Commissioner

Rick Fant, Commissioner

Annalies Schuh, Commissioner

Robert Hamilton, Chair

Allan Tone, Commissioner

Attest: _____
Chip Long, Executive Director



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RESOLUTION 2026 10 26b

WHEREAS, RCW 84.52.020 requires the governing body of each taxing district to certify to the county legislative authority its budget or estimates of amounts to be raised by property taxation; and

WHEREAS, a public hearing was duly held on October 26th, 2026 to consider the district's budget and revenue sources for the 2027 tax year; and

WHEREAS, the approved a levy amount from the previous year was \$287,190.33, and the highest lawful levy amount from the previous year was \$289,003.91 resulting in a banked capacity of \$1,813.58; and

WHEREAS, the Port of Orcas is allowed a 1% increase over last year's highest lawful levy, totaling \$2,890.04; and

WHEREAS, the Port of Orcas estimates additional tax revenue for new construction, state assessed increases, and refunds in the amount of \$4,106.05; and

WHEREAS, the population of this district is less than 10,000; and now, therefore

BE IT RESOLVED by the governing body of the taxing district that an increase in the property tax levy is hereby authorized for the levy to be collected in the 2027 tax year.

The following amounts are hereby requested to be collected through property tax levies in 2027 as provided in the district's adopted budget:

- * Regular Levy Amount: \$291,893.95
- * Excess Levy Amount: \$3,724.49
- * Refund Levy Amount: \$381.56

The dollar amount of the increase over the lawful levy amount from the previous year shall be \$6,996.09 which is a percentage increase of 2.42 from the previous year.

Adopted this 26th day of October 2026

Mia Kartiganer, Commissioner

Rick Fant, Commissioner

Annalies Schuh, Commissioner

Robert Hamilton, Chair

Allan Tone, Commissioner

Attest: _____
Chip Long, Executive Director