

**THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

**PUBLIC HEARING FOR 2021 BUDGET  
&  
SPECIAL MEETING**

Held via Zoom Meeting Service  
Tuesday, November 24, 2020

Public Budget Hearing at 3:00 p.m.

Special Meeting (immediately following the Public Hearing)

**AGENDA**

Topic: Port of South Whidbey Budget Hearing and Special Meeting  
Time: Nov 24, 2020 03:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81115805602?pwd=NGRCK01aK3hzSkRjL0RQalYxejkwZ09>

Meeting ID: 811 1580 5602

Passcode: 725513

One tap mobile

+12532158782,,81115805602#,,,,,0#,,725513# US (Tacoma)

Dial by your location

+1 253 215 8782 US (Tacoma)

Meeting ID: 811 1580 5602

Passcode: 725513

Find your local number: <https://us02web.zoom.us/j/81115805602?pwd=NGRCK01aK3hzSkRjL0RQalYxejkwZ09>

3:00 PM: PUBLIC HEARING ON THE 2021 BUDGET

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SPECIAL MEETING CALL TO ORDER and PLEDGE OF ALLEGIANCE (immediately following the Public Hearing)

**State Auditor's Office Exit Conference for 2017-2019 Audit**

**Approval of 2021 Final Budget**

**Substantial Need Ordinance/Resolution No. 20-03**

**Levy Certification and Ordinance/Resolution No. 20-04 to Establish 2021 Levy**

ADJOURNMENT

**PORT DISTRICT OF SOUTH WHIDBEY ISLAND**

Minutes of the Special Meeting

November 24, 2020

Held via Zoom Meeting Service

**Commissioners Present:** Ed Halloran (Langley), Curt Gordon (Clinton) and Jack Ng (Freeland)

**Port Staff Present:** Stan Reeves (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant), Patrick Boin (Harbormaster), Bryon Midkiff (Fairgrounds Director) & Pat Kisch (Maintenance & Operations Supervisor)

**MEETING CALL TO ORDER:** The Special Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Tuesday, November 24, 2020, via Zoom Meeting Service. Although this Special Meeting was of course open to the public, the meeting was scheduled primarily for the Commission to address the items on the Agenda, and public participation was not on the Agenda.

Commissioner Ed Halloran, President, called the Special Meeting to order at 3:15 p.m., followed by the Pledge of Allegiance.

**State Auditor's Office Exit Conference for 2017-2019 Audit:** Assistant Audit Manager Kirk Gadbois and Audit Lead Angelique Thompson were on hand to discuss the results for the Port's Accountability Audit for the years 2017-2019. Thompson thanked Executive Director Stan Reeves and Port Clerk/Accountant Molly MacLeod-Roberts for their assistance throughout the audit. She shared the preliminary draft of the audit results in brief which indicated the Port had a "clean" audit: free of any material non-compliance or violations of state laws or regulations. There were no major items identified; just some exit recommendations for Best Practices improvements. The areas selected for testing included leases (specifically leases for the newly acquired Fairgrounds), overtime payments for payroll, self-insurance and financial condition. The Port's financial position with its operations is strong; they did not notice any significant decreases or things that could be potential risks for the future. The audit also looked at the Port's tracking and monitoring of theft sensitive assets and electronic funds transfers to make sure the Port had good controls in place and they were being safeguarded. She reiterated that it was a clean audit and there were no findings. Gadbois said the final Audit report will be published in the next week or two, and provided the list of Exit Recommendations. At the Entrance Conference, the estimated cost of the Audit was \$7,000 and there were no increases. The next audit for years 2020-2022 will take place in 2023. Reeves said that Thompson was fantastic to work with. Commissioner Jack Ng thanked the auditors as well and said Reeves and MacLeod-Roberts had done a great job. Commissioner Curt Gordon agreed.

**Approval of 2021 Budget:**

**ACTION:** A Motion was made by Commissioner Curt Gordon and seconded by Commissioner Jack Ng to approve the 2021 Budget as presented. The Motion passed unanimously.

**Substantial Need Ordinance/Resolution No. 20-03:** The resolution is required to establish the substantial need to increase the regular property tax limit factor above the rate of inflation to 1%.

**ACTION:** A Motion was made by Gordon and seconded by Ng to approve Ordinance/Resolution No. 20-03 as presented, resolving that the limit factor for the tax year 2021 shall be 1%. The Motion passed unanimously.

**Levy Certification and Ordinance/Resolution No 20-04 to Establish 2021 Levy:** The resolution authorizes an increase of 1% from the previous year's actual levy amount. The dollar amount of the increase over the actual levy amount shall be \$7,991.32.

**ACTION:** A Motion was made by Gordon and seconded by Ng to approve Ordinance/Resolution No. 20-04 as presented, providing authorization for the levy to be collected in the 2021 tax year. The Motion passed unanimously.

Reeves provided his signature as Auditing Officer on the Levy Certification and said he would deliver all the final signed documents to Island County by 4:00 p.m. the following day.

**ADJOURNMENT:** Without any further discussion or action, the Special Meeting was adjourned at 3:38 p.m.

Approved:



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Commissioner Ed Halloran, Langley



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Commissioner Curt Gordon, Clinton



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Commissioner Jack Ng, Freeland

Minutes prepared and submitted by:



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Molly MacLeod-Roberts, Port Clerk/Accountant

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



***Commissioners Ed Halloran, Curt Gordon and Jack Ng approved the foregoing Minutes during the regular meeting of December 8, 2020, which was held online via Zoom Meeting***