

**THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND
REGULAR MEETING**

Held at Freeland Library Meeting Room, 5495 Harbor Avenue, Freeland WA 98249
With virtual access via Zoom Meeting Service
Tuesday, March 10, 2026 at 4:00 p.m.

AGENDA

Join Zoom Meeting

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

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

COMMISSIONER ACTIONS

Consent Agenda: Approval of March Vouchers in the amount of \$ **38,792.27 for payables, \$62,750.00 for payroll**, and Minutes from the Regular Meeting of February 10, 2026

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

EXECUTIVE DIRECTOR REPORT

Financial Update and January 2026 Financial Statement

UPDATE

Passenger Only Ferry

Possession Point Boarding Floats and Repair

Grant Applications

RCEDF

ACTION

Resolution 26-03 CERB Grant Application

ACTION

Resolution 26-04 Signing Authority Heritage Bank

ACTION

Contract with Pearl Padgett / Accounting Services

INFORMATION / DISCUSSION

MOU South Whidbey Parks / Port of South Whidbey

STATUS REPORTS

Operations

- **Operations Report**

Maintenance

- **Maintenance Report**

South Whidbey Harbor

- **Harbormaster Report**

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO), Clinton Passenger Only Ferry and Clinton Community Council (CCC)

Ng: Washington Public Ports Association (WPPA), WPPA Executive Committee, and Port-wide Marketing & Promotion Committee (M&P)

Easton: Marine Resources Committee (MRC), WPPA Legislative Committee, and City of Langley Council Meetings

UNFINISHED BUSINESS

NEW BUSINESS

ADJOURNMENT

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Regular Meeting

February 10, 2026

Held in Freeland, Washington
and online via Zoom Meeting Service

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

Port Staff Present: Jim Pivarnik (Executive Director), Molly MacLeod-Roberts (Port Clerk/Accountant) and Amanda Ellis (Director of Operations)

MEETING CALL TO ORDER: Following a Workshop from 3:45 p.m. to 4:00 p.m. for informal Commission review and discussion of vouchers and recent correspondence, the Regular Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Tuesday, January 13, 2026, in person at the meeting room of the Freeland Library at 5495 Harbor Avenue in Freeland, Washington and online via Zoom Meeting Service. Commissioner Greg Easton (President) called the Regular Meeting to order at 4:00 p.m., followed by the Pledge of Allegiance.

COMMISSIONER ACTIONS

Resolution No. 26-02: Appointment of Greg Easton as alternate Investment Officer

ACTION: Motion made by Gordon and seconded by Ng to Approve Resolution No. 26-02 as presented. Motion passed unanimously.

CONSENT AGENDA

Approval of Current Vouchers: Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090 have been recorded on a listing which has been made available to the Board, and have been presented to the Board for review.

Approval of Minutes: Minutes from the Regular Meeting of January 13, 2026.

ACTION: Motion made by Gordon and seconded by Ng to approve the Consent Agenda as presented, including the authorization and acceptance of Vouchers dated February 2026 as signed today in the amount of \$87,411. Motion passed unanimously.

PUBLIC COMMENT

Mike Gallion asked if the **Fairgrounds** project creating a viewing platform is moving forward.

EXECUTIVE DIRECTOR REPORT

Financial Update and December 2025 Financial Statement: The Commission acknowledged receipt of the December 2025 Financial Statement, the Preliminary Profit & Loss for December 2025, and the performance graphs which were distributed to them previously. Executive Director Jim Pivarnik reported the Port received approximately \$37,529 in operating, tax, and capital revenue and incurred approximately \$83,382 in operating and capital expenses during December 2025. Ending cash balance at 12/31/25 was \$545,743, consisting of \$353,521 in the General Fund and \$192,221 in the Bond Fund.

Proposed Harbor and Campground Rate Increase: Staff has proposed a new rate schedule beginning in May, for the **South Whidbey Harbor and Fairgrounds Camping Spots to better address market rates and address upcoming repair and maintenance.**

ACTION: The board approved fee increases for campgrounds and the Harbor after reviewing the two proposals. Commissioner Gordon made the motion said he supported the increases, stating they were not exorbitant and trusting staff's recommendations. Commissioner Easton seconded the motion and agreed the increases were justified. Motion passed unanimously

STATUS REPORTS

Fairgrounds Infrastructure and Grant Updates

Executive Director Pivarnik shared that Operations Director Ellis and he met with CERB (Community Economic Revitalization Board), who is offering microgrants in the spring, staff will be applying for an \$88,000 grant to bring three-phase power to the fairgrounds, funding decisions are expected in May. Director Ellis also mentioned progress on the Humphrey Road parking lot, which is nearing online reservation and pay-style readiness, she also updated the Commission on microgrid studies, noting limitations with the Malone and Burrier buildings. Additionally, Ellis reported that the Langley Creative District, managed by the Chamber of Commerce received a grant for the Barrier Building Improvements, which will require further coordination.

Marina Reservation System Implementation

Staff discussed the implementation of a new reservation system for the Harbor, with Pivarnik explaining that DOCKWA will be used to handle reservations and payments. Pivarnik also provided an update on the marina's operations, including the stays at the harbor.

Ferry Project

The passenger-only ferry project is in permitting, where Executive Director Pivarnik reported that permits would not be ready until fall, leading to a county decision to use federal funds for paving this year and possibly allocating additional contingency budget funds for the ferry project in 2027.

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO) and Clinton Community Council (CCC)

COG: Commissioner Gordon reported on the Council of Governments' activities

IRTPO: Gordon will continue to meet with the County and keep them apprised about permitting progress for the Passenger only Ferry.

CCC: Clinton Community Council had provided feedback on the county's comprehensive plan and that the volunteer group's efforts were appreciated

Ng: Washington Public Ports Association (WPPA) and Port Promotion & Marketing Committee (P&M):

WPPA: Ng was not able to attend Port Day in February; Easton attended.

P&M: Ng reported the Committee met and discussed new website and additional Facebook presence. The port is also looking at a new logo design.

Easton: Marine Resources Committee (MRC) and City of Langley Council Meetings

MRC:

WPPA Legislative Committee: Met with state representatives and a senator regarding mosquito fleet legislation.

Langley: Easton reported on the City's new affordable housing fund.

UNFINISHED BUSINESS: None.

NEW BUSINESS: None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 4:54 p.m.

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Jim Pivarnik, Executive Director

Commissioner Greg Easton, Langley

Commissioner Curt Gordon, Clinton

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

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PORT DISTRICT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS

January 2026

February 28, 2026



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Board of Commissioners
Port of South Whidbey Island
1804 Scott Rd., Suite 303
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Freeland, WA 98249

Port staff has compiled the accompanying Statements of Receipts and Disbursements versus Budget arising from Cash Transactions of the General Fund and the Bond Fund, all funds combined, of the Port District of South Whidbey Island as of January 31, 2026, and the accompanying supplementary information, statements of receipts and disbursements for the General Fund and Bond Fund, LTGO Bonds, Administrative and Capital, Bush Point, Clinton Beach, Whidbey Island Fairgrounds & Events Center, Humphrey Road Parking Lot, Possession Beach Waterfront Park and South Whidbey Harbor in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The Port District uses the Budgeting, Accounting, and Reporting System for Unclassified Port Districts in the State of Washington.

The financial statements have been prepared on the basis of accounting prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplementary schedules, information which is the representation of the Board of Commissioners. A certified public accountant has not audited or reviewed the accompanying financial statements.

The accompanying annual and expected budget of the Port District of South Whidbey Island for the year ending January 31, 2026, has not been compiled or examined by a certified public accountant.

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

February 28, 2026

Port of South Whidbey
Summary Statement of Revenue Collected and Expenses Paid vs. Budget
For the Year to Date Period Ending 01/31/2026

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue	189,246.00	5,683.63	5,683.63	(183,562.37)
Harbor Revenue	271,410.00	9,010.07	9,010.07	(262,399.93)
Humphrey Road Revenue	70,099.56	6,101.88	6,101.88	(63,997.68)
Interest Income	10,999.56	1,059.86	1,059.86	(9,939.70)
Miscellaneous Income	1,000.44	0.00	0.00	(1,000.44)
Possession Park Revenue	1,437.87	1,470.00	1,470.00	32.13
Property Tax Income	919,000.44	0.00	0.00	(919,000.44)
Timber, L/H, Comp Tax Income	1,000.44	0.00	0.00	(1,000.44)
Total Income	<u>1,464,194.31</u>	<u>23,325.44</u>	<u>23,325.44</u>	<u>(1,440,868.87)</u>
Gross Profit	1,464,194.31	23,325.44	23,325.44	(1,440,868.87)
Expense				
Administration	803,052.24	53,244.32	53,244.32	(749,807.92)
Bush Point Operations	10,201.32	1,224.73	1,224.73	(8,976.59)
Clinton Beach Operations	9,950.88	760.56	760.56	(9,190.32)
Fairgrounds Operations	251,554.56	18,595.50	18,595.50	(232,959.06)
Humphrey Rd Parking Lot Ops	17,010.00	1,126.51	1,126.51	(15,883.49)
Payroll Expenses		4,550.50	4,550.50	
Possession Beach Park Ops	36,751.32	1,733.89	1,733.89	(35,017.43)
South Whidbey Harbor Ops	232,993.32	14,786.84	14,786.84	(218,206.48)
Total Expense	<u>1,361,513.64</u>	<u>96,022.85</u>	<u>96,022.85</u>	<u>(1,265,490.79)</u>
Net Ordinary Income	102,680.67	(72,697.41)	(72,697.41)	(175,378.08)
Other Income/Expense				
Other Income				
Capital Revenue	1,291,749.12	862.06	862.06	(1,290,887.06)
Total Other Income	<u>1,291,749.12</u>	<u>862.06</u>	<u>862.06</u>	<u>(1,290,887.06)</u>
Other Expense				
Capital Expenditures	1,431,821.76	2,068.50	2,068.50	(1,429,753.26)
Total Other Expense	<u>1,431,821.76</u>	<u>2,068.50</u>	<u>2,068.50</u>	<u>(1,429,753.26)</u>
Net Other Income	(140,072.64)	(1,206.44)	(1,206.44)	138,866.20
Net Income	<u><u>(37,391.97)</u></u>	<u><u>(73,903.85)</u></u>	<u><u>(73,903.85)</u></u>	<u><u>(36,511.88)</u></u>

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026

	Budget	Jan 26	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Interest Income	10,999.56	1,059.86	1,059.86	(9,939.70)
Miscellaneous Income	1,000.44	0.00	0.00	(1,000.44)
Property Tax Income	919,000.44	0.00	0.00	(919,000.44)
Timber, L/H, Comp Tax Income	1,000.44	0.00	0.00	(1,000.44)
Total Income	<u>932,000.88</u>	<u>1,059.86</u>	<u>1,059.86</u>	<u>(930,941.02)</u>
Gross Profit	932,000.88	1,059.86	1,059.86	(930,941.02)
Expense				
Administration				
Admin/Accounting Wages	40,993.56	2,951.50	2,951.50	(38,042.06)
Administrative Payroll Taxes	28,999.56	0.00	0.00	(28,999.56)
Audit	10,000.44	0.00	0.00	(10,000.44)
Commissioners' Salaries	12,960.00	1,080.00	1,080.00	(11,880.00)
Compensation Reserve	22,000.44	0.00	0.00	(22,000.44)
Consultant Services	19,999.56	0.00	0.00	(19,999.56)
County Service Fees	100.44	0.00	0.00	(100.44)
Dues & Memberships	3,000.00	2,373.00	2,373.00	(627.00)
Election Costs	10,999.56	6,436.25	6,436.25	(4,563.31)
Employee Fringe Benefits	47,400.00	2,400.00	2,400.00	(45,000.00)
Employee IRA Matching	8,500.44	0.00	0.00	(8,500.44)
Executive Director Salary	105,000.00	8,750.00	8,750.00	(96,250.00)
FMLA & CARES Payroll Taxes	6,000.00	1,770.42	1,770.42	(4,229.58)
Insurance (Port-wide)	115,000.44	0.00	0.00	(115,000.44)
Labor & Industries Taxes	26,500.44	4,815.32	4,815.32	(21,685.12)
Legal Fees	4,000.44	0.00	0.00	(4,000.44)
Legal Notices/Classified Ads	499.56	360.48	360.48	(139.08)
Maintenance Manager Wages	60,000.00	5,337.26	5,337.26	(54,662.74)
Maintenance Tech 1 Wages	49,099.56	2,880.00	2,880.00	(46,219.56)
Marketing - General	10,000.44	0.00	0.00	(10,000.44)
Meetings & Education incl WPPA	4,999.56	0.00	0.00	(4,999.56)
Merchant Fees	9,199.56	582.64	582.64	(8,616.92)
Misc Expenses & Taxes	3,000.00	44.00	44.00	(2,956.00)
Ofc. Equip Lease, Purch, Repair	6,000.00	0.00	0.00	(6,000.00)
Office & Facilities Supplies	3,000.00	1,757.91	1,757.91	(1,242.09)
Office Telephone & Staff Mobile	7,999.56	581.23	581.23	(7,418.33)
Payroll Taxes - Commissioners	1,999.56	0.00	0.00	(1,999.56)
Per Diem - Commissioners				
Per Diem - Easton	6,166.56	322.00	322.00	(5,844.56)
Per Diem - Gordon	6,166.44	161.00	161.00	(6,005.44)
Per Diem - Ng	6,166.56	161.00	161.00	(6,005.56)
Total Per Diem - Commissioners	<u>18,499.56</u>	<u>644.00</u>	<u>644.00</u>	<u>(17,855.56)</u>
Port Clerk/Accountant Wages	72,100.44	5,115.78	5,115.78	(66,984.66)
Port Office Rental	30,900.00	2,575.00	2,575.00	(28,325.00)
Port Vehicles' Expense	4,000.44	0.00	0.00	(4,000.44)
Promotional Hosting	499.56	0.00	0.00	(499.56)
Publications & Subscriptions	199.56	0.00	0.00	(199.56)
Travel Exp - Commissioners				
Travel Expense - Easton	1,500.00	0.00	0.00	(1,500.00)
Travel Expense - Gordon	1,500.00	0.00	0.00	(1,500.00)
Travel Expense - Ng	1,500.00	0.00	0.00	(1,500.00)
Total Travel Exp - Commissioners	<u>4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,500.00)</u>
Travel Expense - Staff	4,999.56	622.53	622.53	(4,377.03)
Website Design & Maintenance	1,000.44	55.00	55.00	(945.44)
Total Administration	<u>753,952.68</u>	<u>51,132.32</u>	<u>51,132.32</u>	<u>(702,820.36)</u>
Total Expense	<u>753,952.68</u>	<u>51,132.32</u>	<u>51,132.32</u>	<u>(702,820.36)</u>

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026

	Budget	Jan 26	Year To Date	Budget Variance
Net Ordinary Income	178,048.20	(50,072.46)	(50,072.46)	(228,120.66)
Other Income/Expense				
Other Income				
Capital Revenue				
Clean Vessel Program Grant	750.00	0.00	0.00	(750.00)
Fairgrounds				
IC Grant 1 - Workforce Housing	124,999.56	0.00	0.00	(124,999.56)
WSDA Grant - Fairgrounds	36,000.00	0.00	0.00	(36,000.00)
Total Fairgrounds	160,999.56	0.00	0.00	(160,999.56)
STBG Clinton Dock	1,117,999.56	0.00	0.00	(1,117,999.56)
Total Capital Revenue	1,279,749.12	0.00	0.00	(1,279,749.12)
Total Other Income	1,279,749.12	0.00	0.00	(1,279,749.12)
Other Expense				
Capital Expenditures				
Clean Vessel Grant Exp	1,000.44	0.00	0.00	(1,000.44)
Clinton Dock-Passenger Ferry	1,147,999.56	0.00	0.00	(1,147,999.56)
Fairgrounds - Cap Improvements	15,250.44	468.00	468.00	(14,782.44)
Fairgrounds - Workforce Housing	124,999.56	0.00	0.00	(124,999.56)
RCO Possession Boarding Floats		1,600.50	1,600.50	
SWH Capital Improvements	1,000.44	0.00	0.00	(1,000.44)
Total Capital Expenditures	1,290,250.44	2,068.50	2,068.50	(1,288,181.94)
Total Other Expense	1,290,250.44	2,068.50	2,068.50	(1,288,181.94)
Net Other Income	(10,501.32)	(2,068.50)	(2,068.50)	8,432.82
Net Income	167,546.88	(52,140.96)	(52,140.96)	(219,687.84)

**Port of South Whidbey
LTGO Bonds**

**Statement of Revenue Collected and Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026**

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>\$ Over Budget</u>
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000.00	431.04	431.04	(5,568.96)
2018B Bond Interest Income	6,000.00	431.02	431.02	(5,568.98)
Total Bond Interest	<u>12,000.00</u>	<u>862.06</u>	<u>862.06</u>	<u>(11,137.94)</u>
Total Capital Revenue	<u>12,000.00</u>	<u>862.06</u>	<u>862.06</u>	<u>(11,137.94)</u>
Total Other Income	<u>12,000.00</u>	<u>862.06</u>	<u>862.06</u>	<u>(11,137.94)</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	1,050.00	0.00	0.00	(1,050.00)
2012 LTGO Bond Interest	14,250.00	0.00	0.00	(14,250.00)
2012 LTGO Bond Principal	56,250.00	0.00	0.00	(56,250.00)
Total 2012 LTGO Bond	<u>71,550.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(71,550.00)</u>
2016 LTGO Bond				
2016 LTGO Bond Interest	550.44	0.00	0.00	(550.44)
2016 LTGO Bond Principal	15,184.44	0.00	0.00	(15,184.44)
Total 2016 LTGO Bond	<u>15,734.88</u>	<u>0.00</u>	<u>0.00</u>	<u>(15,734.88)</u>
2018A LTGO Bond				
2018A LTGO Bond Fees	1,050.00	0.00	0.00	(1,050.00)
2018A LTGO Bond Interest	15,444.00	0.00	0.00	(15,444.00)
2018A LTGO Bond Principal	4,999.56	0.00	0.00	(4,999.56)
Total 2018A LTGO Bond	<u>21,493.56</u>	<u>0.00</u>	<u>0.00</u>	<u>(21,493.56)</u>
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	4,200.00	0.00	0.00	(4,200.00)
2018B LTGO Bond Interest	18,592.44	0.00	0.00	(18,592.44)
2018B LTGO Bond Principal	10,000.44	0.00	0.00	(10,000.44)
Total 2018B LTGO Bond (Taxable)	<u>32,792.88</u>	<u>0.00</u>	<u>0.00</u>	<u>(32,792.88)</u>
Total Capital Expenditures	<u>141,571.32</u>	<u>0.00</u>	<u>0.00</u>	<u>(141,571.32)</u>
Total Other Expense	<u>141,571.32</u>	<u>0.00</u>	<u>0.00</u>	<u>(141,571.32)</u>
Net Other Income	<u>(129,571.32)</u>	<u>862.06</u>	<u>862.06</u>	<u>130,433.38</u>
Net Income	<u>(129,571.32)</u>	<u>862.06</u>	<u>862.06</u>	<u>130,433.38</u>

Port of South Whidbey
Bush Point Statement of Revenue Collected and Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Bush Point Operations				
Dock & Ramp - Bush Pt	1,000.44	0.00	0.00	(1,000.44)
Electricity - Bush Pt	1,999.56	158.71	158.71	(1,840.85)
Equipment - Bush Pt	1,500.00	0.00	0.00	(1,500.00)
Maint & Repair - Bush Pt	1,500.00	0.00	0.00	(1,500.00)
Materials & Supplies - Bush Pt	1,000.44	236.38	236.38	(764.06)
Minor Improvements - Bush Pt	1,000.44	0.00	0.00	(1,000.44)
Refuse Removal - Bush Pt	1,200.00	829.64	829.64	(370.36)
Water System - Bush Pt	1,000.44	0.00	0.00	(1,000.44)
Total Bush Point Operations	<u>10,201.32</u>	<u>1,224.73</u>	<u>1,224.73</u>	<u>(8,976.59)</u>
Total Expense	<u>10,201.32</u>	<u>1,224.73</u>	<u>1,224.73</u>	<u>(8,976.59)</u>
Net Ordinary Income	<u>(10,201.32)</u>	<u>(1,224.73)</u>	<u>(1,224.73)</u>	<u>8,976.59</u>
Net Income	<u><u>(10,201.32)</u></u>	<u><u>(1,224.73)</u></u>	<u><u>(1,224.73)</u></u>	<u><u>8,976.59</u></u>

Port of South Whidbey

Clinton Beach

Statement of Revenue Collected and Expenses Paid vs Budget

For the Year to Date Period Ending 01/31/2026

	Budget	Jan 26	Year To Date	Budget Variance
Ordinary Income/Expense				
Expense				
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	1,000.44	0.00	0.00	(1,000.44)
Electricity - Clinton Beach	1,000.44	105.51	105.51	(894.93)
Maint & Repair - Clinton Beach	1,999.56	85.94	85.94	(1,913.62)
Materials & Supplies - Clinton	1,000.44	367.30	367.30	(633.14)
Minor Improvements - Clinton	2,500.44	0.00	0.00	(2,500.44)
Refuse Removal - Clinton Beach	1,849.56	137.91	137.91	(1,711.65)
Water System - Clinton Beach	600.00	63.90	63.90	(536.10)
Total Clinton Beach Operations	<u>9,950.88</u>	<u>760.56</u>	<u>760.56</u>	<u>(9,190.32)</u>
Total Expense	<u>9,950.88</u>	<u>760.56</u>	<u>760.56</u>	<u>(9,190.32)</u>
Net Ordinary Income	<u>(9,950.88)</u>	<u>(760.56)</u>	<u>(760.56)</u>	<u>9,190.32</u>
Net Income	<u><u>(9,950.88)</u></u>	<u><u>(760.56)</u></u>	<u><u>(760.56)</u></u>	<u><u>9,190.32</u></u>

Port of South Whidbey
Whidbey Island Fairgrounds Statement of Revenue Collected
For the Year to Date Period Ending 01/31/2026

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	60,000.00	500.00	500.00	(59,500.00)
Dump Fees - Campground	6,000.00	245.00	245.00	(5,755.00)
Fair Association Lease	1,696.44	250.00	250.00	(1,446.44)
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	600.00	2.00	2.00	(598.00)
Event Rentals - Fairgrounds	69,400.44	1,550.00	1,550.00	(67,850.44)
Total Fairgrounds Events	<u>70,000.44</u>	<u>1,552.00</u>	<u>1,552.00</u>	<u>(68,448.44)</u>
Fairgrounds Revenue - Misc	499.56	(38.42)	(38.42)	(537.98)
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	5,250.00	0.00	0.00	(5,250.00)
L/H Tax Revenue - Fairgrounds	3,799.56	0.00	0.00	(3,799.56)
Total Taxes - Fairgrounds	<u>9,049.56</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,049.56)</u>
Tenant Leases - Fairgrounds	42,000.00	3,175.05	3,175.05	(38,824.95)
Total Fairgrounds Revenue	<u>189,246.00</u>	<u>5,683.63</u>	<u>5,683.63</u>	<u>(183,562.37)</u>
Total Income	<u>189,246.00</u>	<u>5,683.63</u>	<u>5,683.63</u>	<u>(183,562.37)</u>
Gross Profit	<u>189,246.00</u>	<u>5,683.63</u>	<u>5,683.63</u>	<u>(183,562.37)</u>
Expense				
Fairgrounds Operations				
Electricity - Fairgrounds	31,999.56	3,239.49	3,239.49	(28,760.07)
Employee Benefits - Fairgrounds	9,480.00	600.00	600.00	(8,880.00)
Equipment (Purch/Rent/Repair)	7,999.56	255.67	255.67	(7,743.89)
Fairgrounds Misc Exp	1,999.56	85.76	85.76	(1,913.80)
FG Director Wages	64,375.44	5,811.99	5,811.99	(58,563.45)
FG Mktg & Events Coord Wages	26,200.44	2,284.10	2,284.10	(23,916.34)
Maint & Repair - Fairgrounds	12,000.00	0.00	0.00	(12,000.00)
Materials & Supplies - Fair	15,000.00	1,495.97	1,495.97	(13,504.03)
Minor Improvements - Fair	4,999.56	0.00	0.00	(4,999.56)
Payroll Taxes - Fairgrounds	7,999.56	0.00	0.00	(7,999.56)
Propane - Fairgrounds	4,500.00	583.81	583.81	(3,916.19)
Refuse Removal - Fairgrounds	10,000.44	410.76	410.76	(9,589.68)
Taxes - Fairgrounds				
B & O Tax - Fair	7,999.56	54.00	54.00	(7,945.56)
Leasehold Tax - Fair	1,000.44	1,119.90	1,119.90	119.46
Sales & Lodging Tax	1,000.44	190.13	190.13	(810.31)
Total Taxes - Fairgrounds	<u>10,000.44</u>	<u>1,364.03</u>	<u>1,364.03</u>	<u>(8,636.41)</u>
Telephone & DSL - Fairgrounds	13,000.44	1,695.92	1,695.92	(11,304.52)
Vehicle Maintenance - Fair	1,999.56	0.00	0.00	(1,999.56)
Water & Sewer - Fairgrounds	30,000.00	768.00	768.00	(29,232.00)
Total Fairgrounds Operations	<u>251,554.56</u>	<u>18,595.50</u>	<u>18,595.50</u>	<u>(232,959.06)</u>
Total Expense	<u>251,554.56</u>	<u>18,595.50</u>	<u>18,595.50</u>	<u>(232,959.06)</u>
Net Ordinary Income	<u>(62,308.56)</u>	<u>(12,911.87)</u>	<u>(12,911.87)</u>	<u>49,396.69</u>
Net Income	<u>(62,308.56)</u>	<u>(12,911.87)</u>	<u>(12,911.87)</u>	<u>49,396.69</u>

Port of South Whidbey

Humphrey Road

Parking Lot Statement of Revenue Collected Expenses Paid vs Budget

For the Year to Date Period Ending 01/31/2026

	<u>Budget</u>	<u>Jan 26</u>	<u>Year to Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	34,999.56	2,636.37	2,636.37	(32,363.19)
Permit Fees - Humphrey Rd	30,000.00	3,465.51	3,465.51	(26,534.49)
Sales Tax - Humphrey Rd	5,100.00	0.00	0.00	(5,100.00)
Total Humphrey Road Revenue	<u>70,099.56</u>	<u>6,101.88</u>	<u>6,101.88</u>	<u>(63,997.68)</u>
Total Income	<u>70,099.56</u>	<u>6,101.88</u>	<u>6,101.88</u>	<u>(63,997.68)</u>
Gross Profit	70,099.56	6,101.88	6,101.88	(63,997.68)
Expense				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240.00	520.00	520.00	(5,720.00)
General Maint - Humphrey Rd	499.56	0.00	0.00	(499.56)
Improvements - Humphrey Lot	4,000.44	0.00	0.00	(4,000.44)
Materials & Supplies - Humph Rd	700.44	27.18	27.18	(673.26)
Payroll Taxes - Humphrey Rd	469.56	0.00	0.00	(469.56)
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	199.56	25.04	25.04	(174.52)
WSST - Parking	4,900.44	554.29	554.29	(4,346.15)
Total Taxes - Humphrey Rd	<u>5,100.00</u>	<u>579.33</u>	<u>579.33</u>	<u>(4,520.67)</u>
Total Humphrey Rd Parking Lot Ops	<u>17,010.00</u>	<u>1,126.51</u>	<u>1,126.51</u>	<u>(15,883.49)</u>
Total Expense	<u>17,010.00</u>	<u>1,126.51</u>	<u>1,126.51</u>	<u>(15,883.49)</u>
Net Ordinary Income	<u>53,089.56</u>	<u>4,975.37</u>	<u>4,975.37</u>	<u>(48,114.19)</u>
Net Income	<u>53,089.56</u>	<u>4,975.37</u>	<u>4,975.37</u>	<u>(48,114.19)</u>

Port of South Whidbey

**Possession Beach Waterfront Park Statement of Revenue Collected Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026**

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Possession Park Revenue				
Donations - Possession Park	199.56	0.00	0.00	(199.56)
Electricity reimb - Poss Pk	1,200.00	0.00	0.00	(1,200.00)
Parking Fees - Possession	100.44	0.00	0.00	(100.44)
Rental of Residence - Poss Pk	15,600.00	1,470.00	1,470.00	(14,130.00)
Sales Tax - Possession Parking	10.44	0.00	0.00	(10.44)
Total Possession Park Revenue	<u>17,110.44</u>	<u>1,470.00</u>	<u>1,470.00</u>	<u>(15,640.44)</u>
Total Income	<u>17,110.44</u>	<u>1,470.00</u>	<u>1,470.00</u>	<u>(15,640.44)</u>
Gross Profit	17,110.44	1,470.00	1,470.00	(15,640.44)
Expense				
Possession Beach Park Ops				
Dock & Ramp - Possession	4,999.56	0.00	0.00	(4,999.56)
Electricity - Possession	4,000.44	526.92	526.92	(3,473.52)
Equip (Purchase/Rent/Repair)	2,500.44	53.42	53.42	(2,447.02)
Maint & Repair - Possession	4,000.44	0.00	0.00	(4,000.44)
Maint. Wages - Possession	9,000.00	200.00	200.00	(8,800.00)
Materials & Suppl - Possession	1,500.00	149.29	149.29	(1,350.71)
Minor Improvements - Poss Pk	4,999.56	0.00	0.00	(4,999.56)
Payroll Taxes - Possession	750.00	0.00	0.00	(750.00)
Refuse Removal - Possession	1,999.56	121.83	121.83	(1,877.73)
Taxes - Possession				
B &O Taxes - Poss Pk	10.44	0.00	0.00	(10.44)
WSST - Overnight Parking	40.44	0.00	0.00	(40.44)
Total Taxes - Possession	<u>50.88</u>	<u>0.00</u>	<u>0.00</u>	<u>(50.88)</u>
Telephone - Possession	1,200.00	39.69	39.69	(1,160.31)
Water System Maint - Poss Pk	1,750.44	642.74	642.74	(1,107.70)
Total Possession Beach Park Ops	<u>36,751.32</u>	<u>1,733.89</u>	<u>1,733.89</u>	<u>(35,017.43)</u>
Total Expense	<u>36,751.32</u>	<u>1,733.89</u>	<u>1,733.89</u>	<u>(35,017.43)</u>
Net Ordinary Income	<u>(19,640.88)</u>	<u>(263.89)</u>	<u>(263.89)</u>	<u>19,376.99</u>
Net Income	<u><u>(19,640.88)</u></u>	<u><u>(263.89)</u></u>	<u><u>(263.89)</u></u>	<u><u>19,376.99</u></u>

Port of South Whidbey
South Whidbey Harbor Statement of Revenue Collected Expenses Paid vs Budget
For the Year to Date Period Ending 01/31/2026

	<u>Budget</u>	<u>Jan 26</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Harbor Revenue				
Annual Moorage	19,099.56	840.00	840.00	(18,259.56)
Commercial Moorage	2,500.44	0.00	0.00	(2,500.44)
Dinghy	900.00	0.00	0.00	(900.00)
Dock Sales - Ice	750.00	0.00	0.00	(750.00)
Donations	199.56	4.50	4.50	(195.06)
Harbor Revenue - Misc	100.44	0.00	0.00	(100.44)
L/H Tax Revenue - SWH	7,500.00	0.00	0.00	(7,500.00)
Live-aboard fee	1,360.44	319.36	319.36	(1,041.08)
Monthly Moorage	45,000.00	5,950.31	5,950.31	(39,049.69)
Showers	1,500.00	0.00	0.00	(1,500.00)
SWH Uplands Lease	1,500.00	0.00	0.00	(1,500.00)
Transient Day Use Moorage	15,000.00	176.00	176.00	(14,824.00)
Transient Overnight Moorage	175,999.56	1,719.90	1,719.90	(174,279.66)
Total Harbor Revenue	<u>271,410.00</u>	<u>9,010.07</u>	<u>9,010.07</u>	<u>(262,399.93)</u>
Total Income	<u>271,410.00</u>	<u>9,010.07</u>	<u>9,010.07</u>	<u>(262,399.93)</u>
Gross Profit	<u>271,410.00</u>	<u>9,010.07</u>	<u>9,010.07</u>	<u>(262,399.93)</u>
Expense				
South Whidbey Harbor Ops				
Asst Harbormaster Wages	34,999.56	1,545.00	1,545.00	(33,454.56)
DNR Tidelands Lease	12,000.00	0.00	0.00	(12,000.00)
Dockhand - Part Time	21,840.00	650.00	650.00	(21,190.00)
Electricity - Harbor	15,000.00	1,770.31	1,770.31	(13,229.69)
Employee Benefits - Harbor	15,480.00	600.00	600.00	(14,880.00)
Equip (Purch/Rent/Repair) SWH	3,000.00	16.39	16.39	(2,983.61)
Golf Cart & Boat-Maint	799.56	0.00	0.00	(799.56)
Harbormaster Wages	59,122.44	4,348.24	4,348.24	(54,774.20)
Ice Purchases	600.00	0.00	0.00	(600.00)
Maint & Repair - Harbor	6,000.00	135.00	135.00	(5,865.00)
Materials & Supplies - Harbor	9,000.00	425.07	425.07	(8,574.93)
Minor Improvements - Harbor	1,500.00	0.00	0.00	(1,500.00)
Payroll Taxes - Harbor	10,900.44	0.00	0.00	(10,900.44)
Pump-Out Barge M & R	1,000.44	0.00	0.00	(1,000.44)
Refuse Removal - Harbor	4,500.00	269.92	269.92	(4,230.08)
Seasonal Wages - Harbor	10,000.44	0.00	0.00	(10,000.44)
Taxes - Harbor				
B & O Tax - Harbor	4,000.44	45.05	45.05	(3,955.39)
Leasehold Tax - Harbor	10,999.56	3,871.30	3,871.30	(7,128.26)
Total Taxes - Harbor	<u>15,000.00</u>	<u>3,916.35</u>	<u>3,916.35</u>	<u>(11,083.65)</u>
Telephone & DSL - Harbor	3,000.00	173.70	173.70	(2,826.30)
Water & Sewer - Harbor	9,250.44	937.04	937.04	(8,313.40)
Total South Whidbey Harbor Ops	<u>232,993.32</u>	<u>14,787.02</u>	<u>14,787.02</u>	<u>(218,206.30)</u>
Total Expense	<u>232,993.32</u>	<u>14,787.02</u>	<u>14,787.02</u>	<u>(218,206.30)</u>
Net Ordinary Income	<u>38,416.68</u>	<u>(5,776.95)</u>	<u>(5,776.95)</u>	<u>(44,193.63)</u>
Net Income	<u><u>38,416.68</u></u>	<u><u>(5,776.95)</u></u>	<u><u>(5,776.95)</u></u>	<u><u>(44,193.63)</u></u>

Port of South Whidbey
1/31/2026

Ending General Fund Cash Balance as of 12/31/2025	\$	79,521.46
Ending General Fund Investment Balance as of 12/31/2025	\$	274,000.00
Ending Bond Fund Cash Balance of 12/31/2025	\$	542.74
Ending Bond Fund Investment Balance as of 12/31/2025	\$	191,679.20
Balance as of 12/31/2025	\$	545,743.40

Original Estimated Beginning Cash per 2025 Budget	\$	803,600.00
Actual Beginning Cash Balance as of 01/01/2026	\$	545,743.40
Difference	\$	(257,856.60)

Ending General Fund Cash Balance as of 01/31/2026	\$	23,514.18
Ending General Fund Investment Balance as of 01/31/2026	\$	272,000.00
Ending Bond Fund Cash Balance of 01/31/2026	\$	862.80
Ending Bond Fund Investment Balance as of 01/31/2026	\$	192,221.20
Balance as of 01/31/2026	\$	488,598.18

General Fund Cash & Investment Total as of 01/31/2026	\$	295,514.18
Bond Fund Cash & Investment Total as of 01/31/2026	\$	193,084.00
	\$	488,598.18

Port of South Whidbey
Preliminary Profit & Loss
 February 2026

	Feb 26
Ordinary Income/Expense	
Income	
Fairgrounds Revenue	
Camping Fees - Fairgrounds	1,855.00
Dump Fees - Campground	145.00
Fair Association Lease	500.00
Fairgrounds Events	
Event Rentals - Fairgrounds	1,246.25
Total Fairgrounds Events	1,246.25
Fairgrounds Revenue - Misc	48.86
Tenant Leases - Fairgrounds	4,676.95
Total Fairgrounds Revenue	8,472.06
Harbor Revenue	
Annual Moorage	864.00
Live-aboard fee	480.00
Monthly Moorage	4,820.50
Showers	191.00
Transient Day Use Moorage	131.00
Transient Overnight Moorage	2,093.55
Total Harbor Revenue	8,580.05
Humphrey Road Revenue	
Daily Parking Fees-Humphrey Rd	3,313.91
Permit Fees - Humphrey Rd	350.50
Total Humphrey Road Revenue	3,664.41
Possession Park Revenue	
Rental of Residence - Poss Pk	1,530.00
Total Possession Park Revenue	1,530.00
Total Income	22,246.52
Gross Profit	22,246.52
Expense	
Administration	
Admin/Accounting Wages	3,317.11
Commissioners' Salaries	1,080.00
Dues & Memberships	120.00
Employee Fringe Benefits	3,450.00
Executive Director Salary	8,750.00
Maintenance Manager Wages	5,467.12
Maintenance Tech 1 Wages	4,314.00
Maintenance Tech 2 Wages	4,224.00
Misc Expenses & Taxes	96.30
Office & Facilities Supplies	1,207.68
Office Telephone & Staff Mobile	651.23
Per Diem - Commissioners	
Per Diem - Easton	322.00
Per Diem - Gordon	483.00
Per Diem - Ng	161.00
Total Per Diem - Commissioners	966.00
Port Clerk/Accountant Wages	6,488.78
Port Office Rental	2,575.00
Port Vehicles' Expense	687.84
Travel Exp - Commissioners	
Travel Expense - Easton	0.00
Travel Expense - Gordon	0.00
Travel Expense - Ng	0.00
	0.00

**Port of South Whidbey
 Preliminary Profit & Loss
 February 2026**

	Feb 26
Total Travel Exp - Commissioners	0.00
Travel Expense - Staff	163.85
Website Design & Maintenance	962.97
Total Administration	44,521.88
Bush Point Operations	
Electricity - Bush Pt	93.88
Equipment - Bush Pt	70.85
Maint & Repair - Bush Pt	185.30
Refuse Removal - Bush Pt	40.01
Total Bush Point Operations	390.04
Clinton Beach Operations	
Electricity - Clinton Beach	122.42
Maint & Repair - Clinton Beach	15.99
Materials & Supplies - Clinton	192.89
Refuse Removal - Clinton Beach	140.77
Total Clinton Beach Operations	472.07
Fairgrounds Operations	
Electricity - Fairgrounds	4,255.28
Employee Benefits - Fairgrounds	600.00
Equipment (Purch/Rent/Repair)	286.19
Fairgrounds Misc Exp	139.75
FG Director Wages	5,847.28
FG Mktg & Events Coord Wages	2,208.80
Maint & Repair - Fairgrounds	2,228.15
Marketing/Advertising-FG	1,210.00
Materials & Supplies - Fair	1,071.29
Propane - Fairgrounds	287.74
Refuse Removal - Fairgrounds	206.39
Taxes - Fairgrounds	
B & O Tax - Fair	1.54
Sales & Lodging Tax	56.00
Total Taxes - Fairgrounds	57.54
Telephone & DSL - Fairgrounds	1,661.11
Vehicle Maintenance - Fair	380.48
Total Fairgrounds Operations	20,440.00
Humphrey Rd Parking Lot Ops	
Attendant Payroll - Humphrey Rd	520.00
Materials & Supplies - Humph Rd	2,996.37
Taxes - Humphrey Rd	
B & O Taxes - Humphrey Rd	1.51
WSST - Parking	549.17
Total Taxes - Humphrey Rd	550.68
Total Humphrey Rd Parking Lot Ops	4,067.05
Payroll Expenses	5,132.49
Possession Beach Park Ops	
Electricity - Possession	724.75
Equip (Purchase/Rent/Repair)	53.42
Maint & Repair - Possession	730.45
Maint. Wages - Possession	200.00
Materials & Suppl - Possession	1,482.30
Refuse Removal - Possession	124.66
Telephone - Possession	39.69
Water System Maint - Poss Pk	164.80

Port of South Whidbey
Preliminary Profit & Loss
February 2026

	<u>Feb 26</u>
Total Possession Beach Park Ops	3,520.07
South Whidbey Harbor Ops	
Dockhand - Part Time	1,695.00
Electricity - Harbor	2,227.53
Employee Benefits - Harbor	600.00
Equip (Purch/Rent/Repair) SWH	16.39
Harbor Receipts Discrepancy	0.01
Harbormaster Wages	3,906.90
Maint & Repair - Harbor	135.00
Materials & Supplies - Harbor	301.83
Refuse Removal - Harbor	275.47
Telephone & DSL - Harbor	174.76
Total South Whidbey Harbor Ops	<u>9,332.89</u>
Total Expense	<u>87,876.49</u>
Net Ordinary Income	-65,629.97
Other Income/Expense	
Other Income	
Capital Revenue	
Fairgrounds	
RCEDF Grant - Fairgrounds	<u>468.00</u>
Total Fairgrounds	<u>468.00</u>
Total Capital Revenue	<u>468.00</u>
Total Other Income	<u>468.00</u>
Net Other Income	<u>468.00</u>
Net Income	<u><u>-65,161.97</u></u>



Executive Director Report
Regular Meeting
March 10 ,2026

Financial Reporting – December 2025

In January we received approximately \$23,325 in operating, tax and capital revenue; and, incurred approximately \$96,022 in operating & capital expenses. January 31,2026 cash balance is \$295,514.18 in our General Operating Account and \$193,084 in our Bond Account for a total of \$488,598.18.

For February, we had purchase and payables in the amount of \$38,792 and a payroll expense for the month of \$62,750.

UPDATES

Clinton Dock

The Passenger Only Ferry Dock is presently in permitting with negotiations continuing with the Suquamish Tribe for tribal access to the float. Our consultants are presently at 90% design and will have all bid documents completed in the next two month. I have included in the packet new budget figures for the completion of the project for your review.

Possession Floats

The floats and ramp repair for Possession Point boat ramp are presently in permitting with permits expected to be issued by August. The Port has a grant with RCO for \$240,000 for much of this project but we will need matching funds to complete.

Grant Applications

Island County is opening up grant applications for RCEDF funding this month. I will be preparing two applications for these funds one for Possession Point and one for Passenger only ferry environmental and engineering.

ACTION ITEMS

CERB Grant application

We will be applying for a CERB Micro Grant for \$90,000 this month for 3-phase power at the Fairgrounds and a resolution by the Commission is needed for submittal.

Signing Authority at Heritage Bank

This is a resolution to add the Executive Director to the signing authority at Heritage Bank.

Contract with accountant

This is an independent contractor contract for Pearl Padgett to perform accounting services for the Port of South Whidbey.

INFORMATION AND DISCUSSION

MOU South Whidbey Parks and Rec and Port of South Whidbey staffs have been talking amongst themselves about how the two agencies can work together with community assets already in place. The Port is in need of certain maintenance equipment for certain projects which the Parks and Rec has an abundance and Parks and Rec is looking for event and training space that the Port has at the fairgrounds at certain times of the year. We have put together a draft MOU for the Port Commission and South Whidbey Parks Board to consider:

The purpose of this MOU is to establish a framework for reciprocal cooperation between the Partners, including: (a) Use of certain equipment owned by SWPRD by the Port; and (b) Reciprocal access to Port-owned facilities for SWPRD programming and public-purpose activities.

Until now these discussions have been at staff level. If the Commission so desires we can come back with a copy at the next meeting for consideration.

PORT OF SOUTH WHIDBEY PUBLIC DOCK -- 90% COST ESTIMATE							
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	COST (\$2022)	COST (\$2026)	NOTES
GENERAL							
1	MOBILIZATION & GENERAL CONDITIONS	1	LS	\$238,000	\$238,000	\$264,200	
2	MARINE SURVEYING	1	LS	\$10,000	\$10,000	\$11,100	
3	TESC & CONTAINMENT BOOM	1	LS	\$70,000	\$70,000	\$77,700	
GENERAL SUBTOTAL					\$318,000	\$353,000	
STRUCTURAL							
4	REMOVE EXISTING GANGWAY AND PILES	1	LS	\$15,000	\$15,000	\$16,700	
5	REMOVE EXISTING PIER CONCRETE AND RAILING	1	LS	\$10,000	\$10,000	\$11,100	
6	FURNISH AND INSTALL FLOATING DOCK	1	LS	\$1,500,000	\$1,500,000	\$1,600,000	Per Transpac Marinas
7	FURNISH AND INSTALL ALUMINUM GANGWAY	1	LS	\$190,000	\$190,000	\$205,700	Per Topper Floats
8	FURNISH AND INSTALL HEADFRAMES	1	LS	\$67,700	\$67,700	\$75,200	
9	FURNISH AND INSTALL GANGWAY LANDING	1	LS	\$27,600	\$27,600	\$30,700	
10	FURNISH AND INSTALL SECURITY GATE AND FRAME	1	LS	\$16,500	\$16,500	\$18,400	
11	FURNISH AND INSTALL RFP GRATING ON LANDING	53	SF	\$15	\$795	\$900	
12	FURNISHING ST PILING 24 IN DIAM. X 1/2 IN.	280	LF	\$200	\$56,000	\$62,200	
13	DRIVING ST PILE 24 IN. DIAM.	4	EA	\$10,000	\$40,000	\$44,400	
14	FURNISHING ST PILING 18 IN DIAM. X 1/2 IN.	110	LF	\$150	\$16,500	\$18,400	
15	DRIVING ST PILE 18 IN. DIAM.	2	EA	\$6,000	\$12,000	\$13,400	
16	DYNAMIC PILE TESTING	2	EA	\$12,000	\$24,000	\$26,700	
17	PILE COATING SYSTEM	2280	SF	\$10	\$22,800	\$25,400	
18	FENDERS - ONE SIDE OF FLOAT	1	LS	\$100,000	\$100,000	\$63,000	Per Schuyler Maritime
19	25 TON CAPACITY CLEATS	6	EA	\$5,000	\$30,000	\$33,300	
20	CONC. CLASS 4000 FOR BARRIER	2	CY	\$10,000	\$16,000	\$17,800	
21	ST. REINF. BAR	320	LB	\$2.00	\$640	\$800	
22	BRIDGE RAILING TYPE PEDESTRIAN	32	LF	\$250	\$8,000	\$8,900	
STRUCTURAL SUBTOTAL					\$2,153,600	\$2,273,000	
ELECTRICAL							
23	STRIP LIGHTS - FURNISH & INSTALL	120	LF	\$200	\$24,000	\$26,700	
24	DOUBLE HEADER LIGHT POLES & FIXTURES - FURNISH & INSTALL	3	EA	\$11,000	\$33,000	\$36,700	
25	CONDUITS, HANDHOLES & CONDUCTORS - FURNISH & INSTALL	750	LF	\$80	\$60,000	\$66,600	
26	BREAKER IN PANEL - FURNISH & INSTALL	1	EA	\$4,000	\$4,000	\$4,500	
27	SHUT DOWN AND TEMP POWER	1	LS	\$15,000	\$15,000	\$16,700	
28	TESTING AND COMMISSIONING	1	LS	\$5,000	\$5,000	\$5,600	
ELECTRICAL SUBTOTAL					\$141,000	\$156,800	

NOTES:

- COSTS GIVEN IN 2026 DOLLARS.
- AMOUNTS SHOWN ARE ROUNDED.
- FLOAT COST ASSUMES THAT FLOAT IS PROCURED BY THE PORT DIRECTLY FROM THE MANUFACTURER.
- EXACT AMOUNT OF MITIGATION FOR PROJECT IS UNKNOWN AT THIS TIME SO A CONTINGENCY WAS ADDED TO HELP COVER UNKNOWN COSTS.
- FLOATING DOCK COST INCLUDES PONTOONS, STEEL FRAMING, FRP GRATING, BULLRAIL, PILE GUIDES, AND UHMW RUB RAIL.

CONSTRUCTION COST SUBTOTAL	\$2,613,000	\$2,783,000
MITIGATION CONTINGENCY	\$150,000	\$150,000
DESIGN CONTINGENCY (15%)	\$392,000	\$417,500
CONSTRUCTION COST TOTAL	\$3,155,000	\$3,350,500
SALES TAX (8.8%)	\$277,700	\$294,900
CONSTRUCTION CONTRACT TOTAL	\$3,432,700	\$3,645,400
CONSTRUCTION ENGINEERING/ CONSTRUCTION MANAGEMENT (6%)	\$206,000	\$218,800
TOTAL PROGRAM COST	\$3,639,000	\$3,865,000
ESCALATION TO 2027 DOLLARS (5%)	\$4,059,000	
ESCALATION TO 2028 DOLLARS (5%)	\$4,262,000	
ESCALATION TO 2029 DOLLARS (5%)	\$4,476,000	
ESCALATION TO 2030 DOLLARS (5%)	\$4,700,000	

Resolution No. 26-3

A RESOLUTION OF THE PORT COMMISSION OF THE PORT OF SOUTH WHIDBEY, WASHINGTON AUTHORIZING SUBMISSION OF AN APPLICATION FOR A COMMUNITY ECONOMIC REVITALIZATION BOARD RURAL PORTS GRANT IN THE APPROXIMATE AMOUNT OF \$90,000 AND AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT FOR SUCH FUNDING

WHEREAS, Community Economic Revitalization Board (CERB) funds are available to support economic development projects which are ready to implement and for which jobs are to be created or retained, or enhance livability and vitality, or enhance tourism; and

WHEREAS, the Port of South Whidbey desires to fund a project consistent with the purposes of the CERB; and

WHEREAS, in the event the application for CERB funding is approved, and accepted by the Port of South Whidbey, the Port of South Whidbey will comply with all applicable federal and State requirements in regard to environmental impact of the project; and

WHEREAS, the Port of South Whidbey CERB project will not result in the transfer/relocation of jobs from one part of the state of Washington to another; and

WHEREAS, the Port Commission of the Port of South Whidbey finds and determines that an application should be submitted to appropriate agencies for consideration of funding the CERB Project for and on behalf of the Port of South Whidbey, and that such submission will promote economic development within the Port of South Whidbey.

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE PORT COMMISSION OF THE PORT OF SOUTH WHIDBEY, WASHINGTON, as follows:

1. That the Executive Director, or his/her designee, is hereby authorized to submit an application to the Community Economic Revitalization Board, for and on behalf of the Port of South Whidbey for CERB funding in the approximate amount of \$90,000 for the CERB Project; and

2. That the Executive Director is hereby further authorized to provide such additional information as may be necessary to secure approval of such application; and

3. That, in the event such application is approved, the Executive Director is authorized to enter into an agreement for such funding; and

4. That this Resolution shall be effective upon passage and signatures hereon in accordance with law.

PASSED this 10 day of March 2026

Jim Pivarnik, Executive Director

ADOPTED by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its regular meeting on the 10th day of March 2026.

Commissioner Jack Ng

Commissioner Greg Easton

Commissioner Curt Gordon



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Resolution No. 26-04

A Resolution to Approve Signing Authority for the
Direct Deposit Bank Account

WHEREAS, the Board of Commissioners of the Port District of South Whidbey Island, hereinafter referred to as the “Port,” is a special purpose district established under the laws of the State of Washington; and

WHEREAS, The Port currently has a payroll account at Whidbey Island Bank (a branch of Heritage Bank); and

WHEREAS, the Port wishes to authorize Island County to transfer funds from the maintenance and operation account into the designated account at Heritage Bank for payroll and bank fees; and

WHEREAS, these transfers will be made at the direction of the Port Executive Director or Alternate Auditing Officer as the Approval Authority; and

WHEREAS, the Port Executive Director being the Auditing Officer shall be the Port’s Online Banking Administrator;

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Commissioners of the Port District of South Whidbey Island to authorize the Executive Director or the Alternate Auditing Officer to direct Island County Treasurer to transfer these funds, with the Executive Director being the Online Banking Administrator.

ADOPTED, by the Board of Commissioners of the Port District of South Whidbey Island this 10th day of March 2026.

Commissioner Greg Easton

Commissioner Curt Gordon

Commissioner Jack Ng

INDEPENDENT CONTRACTOR AGREEMENT

This Independent Contractor Agreement (“Agreement”) is made effective March 10, 2026, by and between the Port of South Whidbey (“Port”) and Pearl Padgett (“Contractor”).

1. Services

Contractor shall provide accounting services to the Port, including but not limited to bookkeeping, reconciliation of accounts, accounts payable and receivable processing, financial reporting, budget tracking, preparation of financial statements, and other related accounting support as requested by the Port Commission or its authorized representative.

Contractor shall perform services in a professional manner consistent with applicable accounting standards.

2. Term

This Agreement shall commence on March 10, 2026, and shall continue until terminated pursuant to this Agreement.

3. Compensation

Contractor shall be compensated at the rate of **\$45.00 per hour**.

Contractor is expected to work approximately **55 hours per month**, subject to Port needs and budget authorization.

Contractor shall submit monthly invoices itemizing hours worked and services performed. The Port shall pay approved invoices within thirty (30) days of receipt.

Compensation shall be subject to budget authorization by the Commission.

4. Independent Contractor Status

Contractor is an independent contractor and not an employee of the Port. Contractor shall not be entitled to Port employee benefits.

Contractor shall be solely responsible for:

- Payment of federal, state, and local taxes;

- Workers' compensation coverage, if applicable;
- All business licenses and professional requirements necessary to perform services.

Nothing herein shall be construed to create an employer-employee relationship.

5. Compliance With Laws

Contractor shall comply with all applicable federal, state, and local laws, including laws applicable to Washington port districts and municipal corporations.

6. Public Records Act Compliance (RCW 42.56)

The Port is subject to the Washington Public Records Act (RCW 42.56).

Contractor acknowledges that:

- Records related to this Agreement and services performed may constitute public records subject to disclosure;
- Contractor shall retain all records relating to this Agreement consistent with applicable Washington record retention requirements;
- Upon request of the Port, Contractor shall promptly provide records related to this Agreement so the Port may respond to public records requests;
- Contractor shall not disclose confidential information except as authorized by law or by the Port.

If Contractor claims any record is exempt from disclosure, Contractor shall clearly identify the specific exemption and provide a written explanation. The Port shall make the final determination regarding disclosure.

7. Confidentiality

Contractor shall maintain the confidentiality of non-public financial information, personnel information, and other sensitive materials obtained in the course of services. This obligation survives termination of this Agreement.

8. Indemnification

Contractor agrees to indemnify and hold harmless the Port, its commissioners, employees, and agents from claims, damages, losses, and expenses arising from Contractor’s negligent acts or omissions.

9. Termination

Either party may terminate this Agreement, with or without cause, upon fourteen (14) days’ written notice.

The Port shall compensate Contractor for approved services performed through the termination date.

10. Governing Law and Venue

This Agreement shall be governed by the laws of the State of Washington. Venue for disputes shall be in Island County, Washington.

11. Entire Agreement

This Agreement constitutes the entire understanding between the parties and may only be amended in writing signed by both parties.

IN WITNESS WHEREOF, the parties execute this Agreement as of the date first written above.

PORT OF SOUTH WHIDBEY

By: _____

Name: Jim Pivarnik

Title: Executive Director

Date: March 10, 2026

CONTRACTOR

Pearl Padgett _____

Date: _____

MEMORANDUM OF UNDERSTANDING

FOR MUTUAL COOPERATION AND SUPPORT BETWEEN SOUTH WHIDBEY PARKS AND RECREATION DISTRICT AND PORT DISTRICT OF SOUTH WHIDBEY ISLAND

This Memorandum of Understanding (“MOU”) is entered into by and between the South Whidbey Parks and Recreation District (“SWPRD”) and the Port District of South Whidbey Island (“Port”), collectively referred to as the “Partners.”

1. Purpose

The purpose of this MOU is to establish a framework for reciprocal cooperation between the Partners, including:

- (a) Use of certain equipment owned by SWPRD by the Port; and
- (b) Reciprocal access to Port-owned facilities for SWPRD programming and public-purpose activities.

2. Equipment Use Authorization

SWPRD may permit the Port to use designated equipment owned by SWPRD, subject to the following conditions:

2.1 Ownership

All equipment provided under this MOU shall remain the sole property of SWPRD. Nothing herein shall be construed as transferring ownership or creating any lease or property interest.

2.2 Permitted Use

Equipment may be used solely for public-purpose activities related to parks, recreational facilities, fairgrounds, or other public infrastructure located on South Whidbey Island.

2.3 Authorization and Scheduling

Use of equipment shall be subject to prior approval and scheduling coordination by the SWPRD Parks Superintendent or, in their absence, the Executive Director.

2.4 Operation, Care, and Responsibility

The Port shall ensure equipment is operated only by trained and authorized personnel in

accordance with manufacturer specifications and applicable safety requirements. The Port shall be responsible for damage to equipment resulting from its use, excluding ordinary wear and tear, unless otherwise agreed in writing. If mutually agreed, SWPRD staff may operate certain high-value or specialized equipment to ensure safe and proper use.

3. Reciprocal Use of Port Facilities

In consideration of the equipment authorized under this MOU, the Port agrees to permit SWPRD reasonable, non-exclusive access to designated Port-owned facilities for public recreational, educational, or community programming.

3.1 Coordination and Condition

Facility use shall be subject to advance coordination and approval by the Port's Executive Director or their designee. SWPRD shall use Port facilities in a reasonable manner and return them in substantially the same condition as received, ordinary wear and tear excepted.

3.2 Costs

Unless otherwise agreed in writing, use of Port facilities under this MOU shall not require payment of rent; however, SWPRD may be responsible for direct, program-specific costs such as staffing, utilities, or cleanup, as mutually agreed.

3.3 Liability

Each Partner shall be responsible for its own acts, omissions, officers, employees, volunteers, and agents in connection with activities conducted under this MOU, consistent with applicable Washington State law.

4. Insurance and Certificates of Coverage

4.1 Maintenance of Insurance

Each Partner shall maintain, at its own expense, appropriate general liability coverage or participation in a Washington State authorized self-insurance risk pool providing coverage for its operations under this MOU.

4.2 Certificates of Insurance

Upon request, each Partner shall provide the other with a current certificate of insurance or evidence of coverage demonstrating general liability coverage in force during the term of this MOU.

4.3 Additional Insured (If Required)

If requested for specific activities or equipment use, the providing Partner may require to be named as an additional insured with respect to activities conducted under this MOU,

to the extent permitted by law and coverage terms.

4.4 Notice of Cancellation

Each Partner shall provide reasonable notice to the other in the event of cancellation, non-renewal, or material reduction in coverage affecting this MOU.

4.5 No Waiver of Governmental Immunity

Nothing herein shall be construed as a waiver of any governmental immunity, limitation of liability, or protection afforded to either Partner under Washington law.

5. Term and Termination

This MOU shall become effective upon execution by both Partners and shall remain in effect unless amended or terminated by mutual written agreement of the Partners. Either Partner may terminate this MOU upon thirty (30) days written notice to the other Partner.

6. General Provisions

This MOU represents the entire understanding between the Partners regarding the subject matter herein. Any amendments must be in writing and signed by authorized representatives of both Partners.

SIGNATURES

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

By: _____

Name:

Title:

Date:

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT

By: _____

Name:

Title: Executive Director

Date:



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POSW Operations Report Report – February 2026

POSW Small projects and repairs:

- Dockwa, online booking system for the Harbor, will be active and open to the public for reservations March 8th.
- Exploring options for online pay and reservation system for Humphrey Rd parking lot. Top contender, ParkMobile, will allow guests to reserve or park on demand as well as giving longer term and quarterly users simple access to pay for and manage their pass.
- Capital Facilities Infrastructure Project is moving from the data collection and intake phase into report creation. I hope to have a draft to Jim by the end of April.
- Energize Langley Micro Grids Study presented a first draft plan for power storage at the Fairground. I am happy to share the study and will forward the draft to Jim.
- Fairgrounds Main Restroom project moving forward and on track to be complete before the 2026 Fair.
- Productive conversations with Whidbey Prepares lead to ideas about how Port can be involved both in planning and a community plan itself.

Fairgrounds Advisory Committee:

- We welcomed a new member to the committee, City of Langley Councilperson Seat 2, Domanique Emerson. We are glad that the FAC continues to grow in support and participation.

Langley Creative District:

- Burrier Project Timeline TBD

Other mentions:

- Application for *Building Common Ground*
- Great conversation with Ben Criswell, who helped us with repairs to the food booths in 2024 and is a long-time member of the Fair and Fairgrounds community. We are grateful for his insight and willingness to help with much needed Fairgrounds projects.
- Christian and the maintenance crew are doing an excellent job! They are almost done with the retaining wall/stairway project on the fairgrounds. They also have put in lots of work cleaning up the “back 40” area for the fairgrounds. Thanks guys!

Amanda Ellis
Director of Operations

February 2026 Maintenance Report

We have been making improvements to multiple facilities while working to clean up excess debris and overgrowth at our parks. Our goal is to be ready for the busy season at our properties by getting the laborious projects finished. We are also in the final stage with South Whidbey Parks & Rec about making a positive addendum to our existing MOU, which would hopefully allow the Port to use Park's equipment for projects while allowing for programming space on Port property for Parks' events.

Facility Updates:

Clinton Beach:

The cleanup at the Clinton Beach Park is nearly complete. We have removed a significant amount of overgrown brush, while working to make the park more visible from the road. Our goal is to draw eyes into the park, while preparing the park for new mulch and plants to liven the aesthetic for the busy season.

South Whidbey Harbor:

We have prepared the harbor for the busy season by addressing the repair needs for the docks. We should have minor repairs ready to repair in march. We have begun collecting quotes for improvements the property as a whole for future application. We have pumped the voids in the outer docks, while addressing minor repairs to the boat ramp's floating docks. We have begun removing brush from the property to be made into mulch for future use.

Fairgrounds:

We are in the final stage of permitting for our renovations for the Main Bathroom and are preparing to secure the material and quotes for plumbing and electrical work. We have now nearly completed the replacement of a crucial retaining wall with a brick paver wall. The community has been very vocal in the excitement in regards to the improvements we are making here. We have also begun cleaning the back forty as there has been a practice of dumping debris in this section of the fairgrounds, a practice we will be revising. We ordered a large dumpster to clear out the wood debris from this area, and in early March we will be mulching the large stockpile of brush that has been collecting, which we will use throughout port properties for improvements. We will have the clean up project complete in April and will restructure the back forty for the storage of landscaping material. We have also made improvements to the Coffman building to be better protected from pests, while improving the venting for the existing plumbing.

Possession Beach:

The boat ramp at Possession Beach Waterfront Park sustained damage after the heavy storm weather, where the beach beyond the boat ramp was scoured away by the current. While

we are waiting on the permitting for the repairs we have collected quotes for the repair and will be ready to execute the repairs as soon as permitting is in place. The boat ramp is now open with proper caution signage in place to ensure we still have limited access to the water. Our floating docks will be installed mid-late March.

Bush Point:

We have begun reorganizing this property for equipment and material storage to alleviate the storage constraints other Port properties. We also begin planning for the improvement to the bathroom facilities at this property to show a clean and presentable facility for the public.

Respectfully submitted,

Christian Tomisser

Maintenance Manager

Port of South Whidbey



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February Harbormaster Report

Day Stops: 11
Overnight: 30
Reciprocal: 2
Winter moorage full term: 8
Winter moorage monthly: 2

Guest service

I am very excited to announce our Dockwa profile is up and ready to take reservations! Guests who have made reservations prior to 3/4/26 have been integrated into the new system. They were sent confirmation emails from Dockwa. This will help confirm reservation info was transferred correctly.

Community

Due to misuse, I have closed the restrooms to the general public. I apologize for any inconvenience this may cause.

Maintenance

Water was shut off Feb 19-21 due to freezing temps. No issues found when water was turned back on. D & E dock voids have been pumped. We are still working on getting estimates for needed dock repairs.

Kathy Myers
Harbormaster