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PORT OF SOUTH WHIDBEY

2027 Preliminary Budgets

To: South Whidbey Residents

From: Port of South Whidbey

Subject: 2027 Proposed Budget and Property Tax Levy Comparison

Dear South Whidbey Community,

The Port of South Whidbey is preparing its 2027 budget to support the operation, maintenance, and improvement of the public facilities and services that serve our community. As part of this process, we want to provide residents and property owners with a clear explanation of the proposed budget, how it compares with 2026, and what the budget would look like if the proposed property tax levy increase passes.

The Port's preliminary 2027 budget presents two scenarios: a proposed budget based on existing revenue assumptions and an alternative budget that incorporates the additional property tax revenue associated with the proposed levy.

Comparing the 2026 and 2027 Budgets

The following figures are drawn from the Port's preliminary budget. The 2026 figures reflect projected year-end results, while the 2027 figures are proposed budget amounts.

Budget category	2026 projected	2027 proposed, without levy increase	2027 proposed, with levy increase
Property tax revenue	\$901,000	\$922,000	\$1,462,000
Total operating revenue	\$1,404,659	\$1,484,004	\$2,024,004
Total operating expenses	\$1,245,442	\$1,368,200	\$1,574,000
Capital revenue	\$91,000	\$3,468,000	\$3,468,000
Capital expenditures	\$196,820	\$3,557,078	\$3,582,078

Note: Figures are preliminary and subject to revision during the budget process. Capital revenues and expenditures include major projects and outside funding; they should not be interpreted as recurring annual operating revenue or expenses.

What the Proposed Levy Means

Under the preliminary budget, property tax revenue would increase from approximately \$922,000 in the 2027 budget without the levy increase to \$1,462,000 if the proposed levy passes. This represents an additional **\$540,000 in annual property tax revenue.**

The proposed levy scenario increases total operating revenue from approximately \$1.50 million to \$2.04 million. This additional revenue would help support the Port's ongoing operations, maintenance responsibilities, staffing, and public facilities.

The proposed operating expense budget is approximately \$1.53 million with the levy increase, compared with \$1.36 million without it. The difference between these two operating budgets is approximately \$178,800. The additional tax revenue is therefore not simply an increase in operating spending; it also provides additional revenue to support the Port's overall financial position and responsibilities.

Investing in Port Facilities and Services

The Port manages public assets that contribute to the economic vitality, recreation, and quality of life of South Whidbey. These include South Whidbey Harbor, the Clinton waterfront, Possession Beach facilities, Humphrey Road parking, and the Whidbey Island Fairgrounds.

The 2027 preliminary capital budget includes several significant projects, including:

- **Clinton Dock improvements:** Continued investment in waterfront infrastructure.
- **Possession Beach boarding floats:** Improvements to public boating access, supported in part by state and county grant funding.
- **Fairgrounds improvements:** Capital work and workforce housing-related investments.
- **Ongoing capital planning and facility improvements:** Work intended to maintain and improve Port-owned public infrastructure.

Many of these projects rely on grants, federal or state funding, and other dedicated sources and require local matching funds for them to continue. These funds are reflected in the capital budget and are separate from the Port's recurring operating revenue.

Fiscal Responsibility and Public Accountability

The Port recognizes that property taxes are an important consideration for households and businesses. We are committed to responsible budgeting, maintaining public infrastructure, pursuing outside funding where available, and communicating clearly about how public funds are used.

The proposed 2027 budget provides a framework for meeting the Port's operating obligations while planning for the maintenance and improvement of facilities that serve the community. The levy scenario would provide additional annual revenue to help support these responsibilities.

We encourage residents and property owners to review the proposed budget, participate in the public budget process, and ask questions about the Port's priorities and financial plans.

Thank you for your continued interest in the Port of South Whidbey and its role in serving our community.

Sincerely,

A handwritten signature in blue ink, appearing to be "Jim Pivarnik", with a large, loopy flourish at the end.

Jim Pivarnik
Executive Director

Port of South Whidbey
2027 Preliminary Budget

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed Levy Lift
OPERATING RECEIPTS			
Interest Income	\$9,000	\$9,500	\$9,500
Misc Income	\$1,000	\$1,000	\$1,000
Property Tax Income	\$901,000	\$922,000	\$1,462,000
Timber, L/H, Comp Tax Income	\$700	\$800	\$800
Sub-total - Tax and Interest Revenue	\$911,700	\$933,300	\$1,473,300
Fairgrounds Camping Fees	\$41,000	\$45,000	\$45,000
Fairgrounds Dump Fees	\$3,380	\$3,500	\$3,500
Fairgrounds Event Rentals	\$57,000	\$58,000	\$58,000
Fairgrounds Revenue - Misc	\$350	\$500	\$500
Campgrounds Sales/Lodging Tax	\$884	\$0	\$0
Fairgrounds L/H Tax	\$554	\$0	\$0
Fairgrounds Tenant Leases	\$49,061	\$80,000	\$80,000
Fair Assoc Lease	\$3,250	\$3,250	\$3,250
Sub-total - Fairgrounds Revenue	\$155,479	\$190,250	\$190,250
Daily Parking Fees - Humphrey Rd	\$39,886	\$40,000	\$40,000
Permit Fees - Humphrey Rd	\$29,043	\$30,000	\$30,000
Sales Tax - Humphrey Rd	\$0	\$0	\$0
Sub-total - Humphrey Road Revenue	\$68,929	\$70,000	\$70,000
Donations - Poss Park	\$175	\$200	\$200
Electricity Reimb - Poss Park	\$0	\$1,200	\$1,200
Parking Fees - Poss Park	\$30	\$100	\$100
Rental of residence - Poss Park	\$10,330	\$10,000	\$10,000
Sales Tax - Poss Park Parking	\$0	\$0	\$0
Sub-total - Possession Park Revenue	\$10,535	\$11,500	\$11,500
Annual Moorage	\$23,480	\$24,000	\$24,000
Commercial Moorage	\$2,645	\$2,650	\$2,650
Dinghy	\$1,410	\$1,500	\$1,500
Dock Sales - Ice	\$125	\$500	\$500
Donations	\$187	\$200	\$200
Harbor Revenue - Misc.	\$115	\$100	\$100
L/H Tax Revenue	\$0	\$0	\$0
Live Aboard Fee	\$1,604	\$1,604	\$1,604
Monthly Moorage	\$35,427	\$45,000	\$45,000
Showers	\$1,579	\$1,500	\$1,500
SWH Uplands Lease	\$1,885	\$1,900	\$1,900
Transient Day Use	\$11,791	\$15,000	\$15,000
Transient Overnight	\$177,768	\$185,000	\$185,000
Sub-total - South Whidbey Harbor Revenue	\$258,016	\$278,954	\$278,954
Total Recurring/Operating Revenue	\$1,404,659	\$1,484,004	\$2,024,004

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
OPERATING DISBURSEMENTS			
Administration:			
Admin/Accounting Wages	\$52,800	\$59,600	\$64,000
Administrative Payroll Taxes	\$35,821	\$33,000	\$33,000
Commissioners Salaries	\$12,960	\$12,960	\$12,960
Compensation Reserve	\$0	\$22,000	\$22,000
Consultant Services	\$30,250	\$20,000	\$30,000
County Service Fees	\$48	\$100	\$100
Dues & Memberships	\$3,045	\$3,500	\$3,500
State Audit Expenses	\$5,000	\$5,000	\$5,000
Election Expense	\$6,436	\$6,500	\$6,500
Employee Fringe Benefits	\$43,200	\$43,200	\$72,000
Employee IRA Matching	\$2,841	\$3,000	\$3,000
Executive Director Salary	\$105,000	\$105,000	\$105,000
Seasonal Administrative Staff	\$0	\$25,000	\$25,000
Passenger Ferry Promotion	\$5,000	\$5,000	\$5,000
Fuel for Port Vehicles	\$0	\$12,000	\$12,000
FMLA Payroll Expense	\$7,243	\$7,200	\$7,200
Insurance (Port-wide)	\$96,168	\$110,000	\$110,000
Labor & Industries Taxes	\$26,500	\$35,000	\$35,000
Legal Fees	\$2,800	\$4,000	\$4,000
Legal Notices/Classified Ads	\$1,332	\$1,000	\$1,000
Maintenance Manager	\$61,937	\$64,000	\$70,000
Maint Tech Wages	\$44,162	\$54,000	\$58,000
Maint Tech Wages	\$45,830	\$49,900	\$49,900
Marketing - General	\$8,250	\$10,000	\$15,000
Meetings & Education, incl WPPA	\$2,780	\$5,000	\$15,000
Merchant Fees	\$7,613	\$8,500	\$0
Misc Expenses & Taxes	\$5,231	\$5,000	\$5,000
Off Equip Lease, Purchase, Repair	\$6,837	\$6,000	\$6,000
Office & Facilities Supplies	\$5,576	\$3,500	\$3,500
Office Telecommunications	\$7,322	\$5,000	\$5,000
Payroll Taxes - Commissioners	\$1,748	\$2,000	\$2,000
Per diem - Commissioners	\$14,633	\$15,000	\$15,000
Accountant	\$40,000	\$60,000	\$64,000
Port Office Rental	\$30,900	\$32,000	\$32,000
Port Vehicles' Expense	\$4,208	\$1,000	\$1,000
Promotional Hosting	\$382	\$500	\$500
Publications & Subscriptions	\$85	\$200	\$200
Tourism Grants	\$0	\$0	\$0
Travel exp.- Commissioners	\$3,650	\$4,500	\$4,500
Travel Expense - Staff	\$5,581	\$5,500	\$5,500
Web Design & Maintenance	\$1,929	\$4,000	\$4,000
Sub-total Administration	\$735,098	\$848,660	\$912,360

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
Bush Point Facilities			
Dock & Ramp - Bush Pt	\$1,502	\$1,500	\$1,500
Electricity - Bush Pt	\$1,352	\$1,500	\$1,500
Equipment (Purch/Rent/Repair)	\$2,797	\$2,500	\$2,500
Maintenance & Repair - Bush Pt	\$1,773	\$1,800	\$5,500
Materials & Supplies - Bush Pt	\$1,084	\$1,000	\$1,000
Minor Improvements - Bush Pt	\$850	\$850	\$850
Refuse Removal - Bush Pt	\$1,571	\$1,600	\$1,600
Water System - Bush Pt	\$960	\$1,000	\$1,000
Sub-total Bush Point	\$11,889	\$11,750	\$15,450
Clinton Facilities:			
Dock (Maint/Repairs) - Clinton	\$500	\$5,000	\$5,000
Electricity - Clinton Beach	\$1,111	\$1,200	\$1,200
Maint & Repair - Clinton Beach	\$1,623	\$2,000	\$5,000
Materials & Supplies - Clinton	\$1,240	\$1,500	\$1,500
Minor Improvements - Clinton	\$1,935	\$2,000	\$2,000
Refuse Removal - Clinton Beach	\$1,753	\$1,850	\$1,850
Water System - Clinton Beach	\$677	\$800	\$800
Sub-total Clinton	\$8,839	\$14,350	\$17,350
Fairgrounds			
Electricity - Fairgrounds	\$38,000	\$35,000	\$35,000
Employee benefits - Fairgrounds	\$7,200	\$7,200	\$12,000
Equip (Purchase/Rent/Repair)	\$7,619	\$8,000	\$8,000
Fairgrounds Misc	\$2,136	\$2,500	\$2,500
FG Manager Salary	\$60,685	\$61,000	\$62,000
FG Mktg & Events Coord Wages	\$11,376	\$0	\$35,000
Maint & Repair - Fairgrounds	\$10,725	\$12,000	\$25,000
Maint/Campground Host Wages	\$0	\$5,000	\$5,000
Materials & Supplies - Fairgrounds	\$18,222	\$15,000	\$15,000
Minor Improvements - Fairgrounds	\$3,267	\$5,000	\$5,000
Payroll Taxes - Fairgrounds	\$6,780	\$6,700	\$8,500
Propane - Fairgrounds	\$2,928	\$3,500	\$3,500
Refuse Removal - Fairgrounds	\$11,618	\$12,000	\$12,000
Taxes - Fairgrounds	\$2,136	\$5,000	\$5,000
Telephone & DSL - Fairgrounds	\$14,747	\$15,000	\$15,000
Vehicle Maintenance - Fairgrounds	\$3,115	\$3,000	\$5,000
Water & Sewer - Fairgrounds	\$16,900	\$17,000	\$17,000
Sub-total Fairgrounds	\$217,454	\$212,900	\$270,500
Humphrey Parking Lot:			
Attendant Wages	\$6,240	\$6,240	\$6,240
General Maintenance	\$338	\$500	\$500

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
Improvements	\$1,665	\$2,500	\$15,000
Materials & Supplies	\$3,395	\$3,000	\$3,000
Payroll Taxes - Humphrey	\$378	\$450	\$450
Taxes	\$5,309	\$5,300	\$5,300
Sub-total Humphrey Lot	\$17,325	\$17,990	\$30,490
Possession Pt. Park:			
Dock & Ramp	\$2,500	\$2,500	\$10,000
Electricity	\$5,779	\$5,500	\$5,500
Equip (Purchase/Rent/Repair)	\$1,652	\$2,000	\$2,000
Maintenance & Repair	\$4,850	\$8,000	\$15,000
Maintenance Wages	\$3,180	\$0	\$0
Materials & Supplies	\$3,760	\$3,500	\$8,500
Minor Improvements	\$2,500	\$3,500	\$3,500
Payroll Taxes	\$189	\$0	\$0
Refuse Removal	\$1,496	\$1,500	\$1,500
Taxes	\$25	\$0	\$0
Telephone	\$478	\$500	\$500
Water System Maintenance	\$2,281	\$2,500	\$2,500
Sub-total Possession Point	\$28,690	\$29,500	\$49,000

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
South Whidbey Harbor			
Customer Service Wages	\$35,000	\$35,000	\$45,000
DNR Tidelands Lease	\$14,735	\$14,750	\$14,750
Harbor Part time	\$21,400	\$21,800	\$21,800
Electricity	\$16,611	\$17,000	\$17,000
Employee Benefits	\$7,200	\$7,200	\$18,000
Equip (Purchase/Rent/Repair)	\$3,158	\$3,000	\$3,000
Golf Cart & Boat - Maint/Ops	\$368	\$800	\$800
Harbormaster Salary	\$56,797	\$64,000	\$68,000
Ice Purchases	\$300	\$500	\$500
Maint & Repair - SWH	\$13,250	\$7,500	\$25,000
Materials & Supplies	\$9,579	\$10,000	\$10,000
Minor Improvements	\$1,015	\$1,500	\$1,500
Payroll Taxes	\$7,463	\$8,000	\$12,000
Pump-Out Barge M&R	\$1,000	\$1,000	\$1,000
Refuse Removal	\$3,824	\$4,000	\$4,000
Seasonal Wages (dockhands)	\$8,480	\$10,000	\$10,000
Taxes	\$15,226	\$15,000	\$15,000
Telephone & DSL	\$2,640	\$3,000	\$3,000
Water & Sewer	\$8,101	\$9,000	\$9,000
Sub-total South Whidbey Harbor	\$226,147	\$233,050	\$279,350
Total Operating Disbursements	\$1,245,442	\$1,368,200	\$1,574,500
Operating Excess / <Deficit>	\$159,217	\$115,804	\$449,504

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
CAPITAL REVENUE			
IC Grant 1 - FG Workforce Housing	\$0	\$125,000	\$125,000
RCEDF Possession Boarding Floats	\$35,000	\$75,000	\$75,000
RCO Possession Boarding Floats	\$20,000	\$250,000	\$250,000
WSDA Fairgrounds Grant	\$36,000		
STBG Clinton Dock		\$1,118,000	\$1,118,000
Clinton Dock Federal	\$0	\$1,900,000	\$1,900,000
2018A Bond Interest Income			
2018B Bond Interest Income			
Bond Fund Balance		\$0	\$0
Total Capital Revenue	\$91,000	\$3,468,000	\$3,468,000
CAPITAL EXPENDITURES			
Clean Vessel Grant Program	\$0	\$0	\$0
RCO Possession Boarding Floats	\$20,000	\$250,000	\$250,000
Capital Facilities Plan		\$25,000	\$50,000
SWH Capital Improvements	\$10,000	\$20,000	\$20,000
Fairgrounds - Capital Improvements	\$35,000	\$20,000	\$20,000
Fairgrounds - Workforce Housing	\$0	\$125,000	\$125,000
Clinton Dock - POF	\$0	\$3,000,000	\$3,000,000
2012 LTGO Bond Fees	\$1,050	\$1,050	\$1,050
2012 LTGO Bond Interest	\$14,250	\$10,750	\$10,750
2012 LTGO Bond Principal	\$50,000	\$50,000	\$50,000
2016 LTGO Bond Fees	\$0	\$0	\$0
2016 LTGO Bond Interest	\$550	\$0	\$0
2016 LTGO Bond Principal	\$15,184	\$0	\$0
2018A LTGO Bond Fees	\$1,050	\$1,050	\$1,050
2018A LTGO Bond Interest	\$15,444	\$15,295	\$15,295
2018A LTGO Bond Principal	\$5,000	\$5,000	\$5,000
2018B LTGO Bond Fees	\$700	\$700	\$700
2018B LTGO Bond Interest	\$18,592	\$18,233	\$18,233
2018B LTGO Bond Principal	\$10,000	\$15,000	\$15,000
Total Capital Expenditures:	\$196,820	\$3,557,078	\$3,582,078
Capital Excess / <Deficit>	\$0.00	-\$89,077.50	-\$114,077.50

General Balance	Bond Fund Balance
Estimated Beginning Cash January 1, 2026	\$192,221.00
Estimated Ending Cash December 31, 2026	\$0.00

	2026 Projected	2027 Budget Proposed	2027 Budget Proposed
Estimated Beginning Cash January 1,	\$0.00	\$455,247.00	\$455,247.00
Estimated Ending Cash December 31, 2027	\$0.00	\$481,973.00	\$790,674.00

**Approved at the November 10, 2026
Regular Meeting**

Greg Easton, President, Board of Commissioners