THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND

PUBLIC HEARING FOR 2027 BUDGET
&
REGULAR MEETING
Held at Freeland Library Meeting Room, 5495 Harbor Avenue, Freeland WA 98249
With virtual access via Zoom Meeting Service
Tuesday, November 10, 2026 at 4:00 p.m.

AGENDA

Join Zoom Meeting
https://us02web.zoom.us/j/84592196378

Meeting ID: 845 9219 6378
One tap mobile
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Dial by your location
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• +1 253 205 0468 US
Meeting ID: 845 9219 6378
Find your local number: https://us02web.zoom.us/u/kcg5oUIs4L

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

4:00 PM PUBLIC HEARING ON 2027 BUDGET

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

Consent Agenda: Approval of November Vouchers in the amount of **$130,339.91,** and Minutes from the Regular Meeting of October 13, 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.*

Financial Reporting
The Port received approximately $70,765 in operating, tax and capital revenue; and, incurred approximately $122,707 in operating & capital expenses in September. End of month cash balance for September is $249,709 in our General Operating Account and $71,205 in our Bond Account for a total of $314,616. The financial reports are attached. (With the approval of the attached vouchers the Port will have approximately $570,184 at the end of October.)

Financial Documents
- September 2026 Financial Statement
- October P&L
- September 2026 Balance Sheet
- November Purchase and Payables
- 2026 Financial Forecast

COMMISSIONER ACTIONS

- **Approval of DOR Levy Certification**
- **Approval of 2027 Budget**
- **Approval of Resolution 25-13 Establishment of New Deposit Account at Heritage Bank**

EXECUTIVE DIRECTOR REPORT

STATUS REPORTS

Operations

- Operation Manager Report

Fairgrounds

- Fairgrounds Manager Report

South Whidbey Harbor

- Harbormaster Report

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO) 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 of South Whidbey
2027 Draft Budget

		2027 Budget
OPERATING RECEIPTS		
Interest Income		$9,500
Misc Income		$1,000
Property Tax Income		$1,475,000
Timber, L/H, Comp Tax Income		$800
Sub-total - Tax and Interest Revenue		**$1,486,300**
Fairgrounds Camping Fees		$45,000
Fairgrounds Dump Fees		$3,500
Fairgrounds Event Rentals		$58,000
Fairgrounds Revenue - Misc		$500
Fairgrounds Tenant Leases		$80,000
Fair Assoc Lease		$3,250
Sub-total - Fairgrounds Revenue		**$190,250**
Daily Parking Fees - Humphrey Rd		$40,000
Permit Fees - Humphrey Rd		$30,000
Sub-total - Humphrey Road Revenue		**$70,000**
Donations - Poss Park		$200
Electricity Reimb - Poss Park		$1,200
Parking Fees - Poss Park		$100
Rental of residence - Poss Park		$10,000
Sub-total - Possession Park Revenue		**$11,500**
Annual Moorage		$24,000
Commercial Moorage		$2,650
Dinghy		$1,500
Dock Sales - Ice		$500
Donations		$200
Harbor Revenue - Misc.		$100
Live Aboard Fee		$1,604
Monthly Moorage		$45,000
Showers		$1,500
SWH Uplands Lease		$1,900
Transient Day Use		$15,000
Transient Overnight		$185,000
Sub-total - South Whidbey Harbor Revenue		**$278,954**
Total Recurring/Operating Revenue		**$2,037,004**

2027 Budget

OPERATING DISBURSEMENTS

Administration:

Admin/Accounting Wages		$64,000
Administrative Payroll Taxes		$33,000
Commissioners Salaries		$12,960
Compensation Reserve		$22,000
Consultant Services		$30,000
County Service Fees		$100
Dues & Memberships		$3,500
State Audit Expenses		$5,000
Election Expense		$6,500
Employee Fringe Benefits		$72,000
Employee IRA Matching		$3,000
Executive Director Salary		$105,000
Seasonal Administrative Staff		$25,000
Passenger Ferry Promotion		$5,000
Fuel for Port Vehicles		$12,000
FMLA Payroll Expense		$7,200
Insurance (Port-wide)		$110,000
Labor & Industries Taxes		$35,000
Legal Fees		$4,000
Legal Notices/Classified Ads		$1,000
Maintanience Manager		$70,000
Maint Tech Wages		$58,000
Maint Tech Wages		$49,900
Marketing - General		$15,000
Meetings & Education, incl WPPA		$15,000
Misc Expenses & Taxes		$5,000
Off Equip Lease, Purchase, Repair		$6,000
Office & Facilities Supplies		$3,500
Office Telecommunications		$5,000
Payroll Taxes - Commissioners		$2,000
Per diem - Commissioners		$15,000
Accountant		$64,000
Port Office Rental		$32,000
Port Vehicles' Expense		$1,000
Promotional Hosting		$500
Publications & Subscriptions		$200
Travel exp.- Commissioners		$4,500
Travel Expense - Staff		$5,500
Web Design & Maintenance		$4,000
Sub-total Administration		**$912,360**

Bush Point Facilities

Dock & Ramp - Bush Pt		$1,500
Electricity - Bush Pt		$1,500
Equipment (Purch/Rent/Repair)		$2,500
Maintenance & Repair - Bush Pt		$5,500
Materials & Supplies - Bush Pt		$1,000
Minor Improvements - Bush Pt		$850
Refuse Removal - Bush Pt		$1,600
Water System - Bush Pt		$1,000
Sub-total Bush Point		**$15,450**

Clinton Facilities:

Dock (Maint/Repairs) - Clinton		$5,000
Electricity - Clinton Beach		$1,200
Maint & Repair - Clinton Beach		$5,000

		2027 Budget
Materials & Supplies - Clinton		$1,500
Minor Improvements - Clinton		$2,000
Refuse Removal - Clinton Beach		$1,850
Water System - Clinton Beach		$800
Sub-total Clinton		**$17,350**

Fairgrounds		
Electricity - Fairgrounds		$35,000
Employee benefits - Fairgrounds		$12,000
Equip (Purchase/Rent/Repair)		$8,000
Fairgrounds Misc		$2,500
FG Manager Salary		$62,000
FG Mktg & Events Coord Wages		$35,000
Maint & Repair - Fairgrounds		$25,000
Maint/Campground Host Wages		$5,000
Materials & Supplies - Fairgrounds		$15,000
Minor Improvements - Fairgrounds		$5,000
Payroll Taxes - Fairgrounds		$8,500
Propane - Fairgrounds		$3,500
Refuse Removal - Fairgrounds		$12,000
Taxes - Fairgrounds		$5,000
Telephone & DSL - Fairgrounds		$15,000
Vehicle Maintenance - Fairgrounds		$5,000
Water & Sewer - Fairgrounds		$17,000
Sub-total Fairgrounds		**$270,500**

Humphrey Parking Lot:		
Attendant Wages		$6,240
General Maintenance		$500
Improvements		$15,000
Materials & Supplies		$3,000
Payroll Taxes - Humphrey		$450
Taxes		$5,300
Sub-total Humphrey Lot		**$30,490**

Possession Pt. Park:		
Dock & Ramp		$10,000
Electricity		$5,500
Equip (Purchase/Rent/Repair)		$2,000
Maintenance & Repair		$15,000
Maintenance Wages		$0
Materials & Supplies		$8,500
Minor Improvements		$3,500
Payroll Taxes		$0
Refuse Removal		$1,500
Taxes		$0
Telephone		$500
Water System Maintenance		$2,500
Sub-total Possession Point		**$49,000**

South Whidbey Harbor		
Customer Service Wages		$45,000
DNR Tidelands Lease		$14,750
Harbor Part time		$21,800
Electricity		$17,000

		2027 Budget
Employee Benefits		$18,000
Equip (Purchase/Rent/Repair)		$3,000
Golf Cart & Boat - Maint/Ops		$800
Harbormaster Salary		$68,000
Ice Purchases		$500
Maint & Repair - SWH		$25,000
Materials & Supplies		$10,000
Minor Improvements		$1,500
Payroll Taxes		$12,000
Pump-Out Barge M&R		$1,000
Refuse Removal		$4,000
Seasonal Wages (dockhands)		$10,000
Taxes		$15,000
Telephone & DSL		$3,000
Water & Sewer		$9,000
Sub-total South Whidbey Harbor		**$279,350**
Total Operating Disbursements		**$1,574,500**
Operating Excess / <Deficit>		**$462,504**

CAPITAL REVENUE

IC Grant 1 - FG Workforce Housing		$125,000
RCEDF Possession Boarding Floats		$75,000
RCO Possession Boarding Floats		$250,000
WSDA Fairgrounds Grant		
STBG Clinton Dock		$1,118,000
Clinton Dock Federal		$1,900,000
2018A Bond Interest Income		
2018B Bond Interest Income		
Bond Fund Balance		$0
Total Capital Revenue		**$3,468,000**

CAPITAL EXPENDITURES

Clean Vessel Grant Program		$0
RCO Possession Boarding Floats		$250,000
Capital Facilities Plan		$50,000
SWH Capital Improvements		$20,000
Fairgrounds - Capital Improvements		$20,000
Fairgrounds - Workforce Housing		$125,000
Clinton Dock - POF		$3,000,000
2012 LTGO Bond Fees		$1,050
2012 LTGO Bond Interest		$10,750
2012 LTGO Bond Principal		$50,000
2016 LTGO Bond Fees		$0
2016 LTGO Bond Interest		$0
2016 LTGO Bond Principal		$0
2018A LTGO Bond Fees		$1,050
2018A LTGO Bond Interest		$15,295
2018A LTGO Bond Principal		$5,000
2018B LTGO Bond Fees		$700
2018B LTGO Bond Interest		$18,233
2018B LTGO Bond Principal		$15,000
Total Capital Expenditures:		**$3,582,078**

Captial Excess / <Deficit> -$114,077.50

2027 Budget

	General Fund Balance
Estimated Beginning Cash January 1, 2026	$353,521.00
Estimated Ending Cash December 31, 2026	$455,247.00
Estimated Beginning Cash January 1, 2027	$455,247.00
Estimated Ending Cash December 31, 2027	$790,674.00

Approved at the November 10, 2026 Regular Meeting

Greg Easton, President, Board of Commissioners

PORT OF SOUTH WHIDBEY
ISLAND COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000

10/28/2026 Voucher Submission **11/10/2026 Meeting**

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-1025	CSD Attorneys at Law	654.78
26-1026	Naomis Gas & Grocery	587.88
26-1027	Sound Publishing	64.79
26-1028	South Whidbey Record	84.00
26-1029	State Auditors Office	1904.85
26-1030	Whidbey Water Services, LLC	150.08
	TOTAL VOUCHER	**$3,446.38**
	ELECTRONIC VOUCHERS	
EFT-1004	Employment Security Dept- EAMS-3Q-2026	$2,792.00
EFT-1005	Employment Security Dept- FMLA-3Q-2026	$1,110.14
EFT-1006	Employment Security Dept- WA-Cares-3Q-2026	$797.72
EFT-1007	WA ST Sept of Labor & Industries - 3Q-2026	6,234.20
	TOTAL ELECTRONIC VOUCHERS	**10,934.06**
	TOTAL	**14,380.44**

Total 6 of vouchers submitted: 26-1025 thru 26-1030 $3,446.38 and 4 EFT Payment $10,934.06.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Dawn L Wilson

Auditing Officer Date 10/28/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-1025 thru 26-1030 $3,446.38 and 4 EFT Payment $10,934.06.

Commissioner	Commissioner	Commissioner
Easton	Gordon	NG

PORT OF SOUTH WHIDBEY
ISLAND COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000

11/10/2026 Meeting

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-1101	Absolute Pest Control	797.23
26-1102	Anania Trucking & Excavating	27766.04
26-1103	Bay City Supply	36.11
26-1104	Branch Business Services	5038.09
26-1105	China City Properties, LLC	2575.00
26-1106	Christoper Baldwin Design	2000.00
26-1107	Clinton Water District	176.40
26-1108	Comcast Business	434.45
26-1109	Edward Jones	300.38
26-1110	Freeland Ace Hardware	239.96
26-1111	Hanson's Building Supply	2529.20
26-1112	Heritage Bank	4048.53
26-1113	Honey Bucket	142.00
26-1114	Island County Public Health	1236.00
26-1115	Island Disposal	1537.26
26-1116	Juniper Tree Service LLC	545.50
26-1117	Langley Chamber of Commerce	125.00
26-1118	Les Schwab Tires	344.26
26-1119	Liz Loomis Public Affairs	1050.00
26-1120	Puget Sound Energy	4018.50
26-1121	Sebo's Do-It Center	410.34
26-1122	Skagit Farmers Supply	1047.95
26-1123	Washington Public Ports Association	261.12
26-1124	Whidbey Telecom	1454.68
	TOTAL VOUCHER	**$58,114.00**
	ELECTRONIC VOUCHERS	
EFT-1101	EFTPS - IRS 941 Tax Liability 11/10/2026	$10,152.66
EFT-1102	EFTPS - WA ST DOR Comb Excise 09/2026	$2,077.02
EFT-1103	EFTPS - WA ST DOR Leasehold Excise 2026 Q03	$1,662.92
EFT-1104	Direct Deposit - 11-10-2026 PR	43,952.87
	TOTAL ELECTRONIC VOUCHERS	**57,845.47**
	TOTAL	**115,959.47**

Total 23 of vouchers submitted: 26-1101 thru 26-1124 $58,114.00 and 4 EFT Payment $57,845.47.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Dawn L Wilson

Auditing Officer Date 11/10/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-1101 thru 26-1124 $58,114.00 and 4 EFT Payment $57,845.47

Commissioner Easton

Commissioner Gordon

Commissioner NG

PORT DISTRICT OF SOUTH WHIDBEY ISLAND
Minutes of the Regular Meeting
October 13, 2026
Held in Freeland, Washington
and online via Zoom Meeting Service

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

Port Staff Present: Jim Pivarnik (Executive Director), Christian Tomisser (Operations Manager)

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, September 8, 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

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 from the Regular Meeting of September 8, 2026
- Approval of Minutes from Special Meeting September 22,2026
- Approval of August vouchers in the amount of $108,736.73

ACTION

Motion made by Gordon and seconded by Ng to approve the Consent Agenda including Minutes from September 8 Regular meeting and September 22 Special meeting and the authorization and acceptance of August Vouchers in the amount of $108,736.73; Motion passed unanimously.

PUBLIC COMMENT – *This is time is 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.*

Mike Gallion: commented that the Fair Board had their meeting in the Burrier Building and the acoustics were not the best. The heaters made a lot of noise and it was hard to hear, but it is what it is.

EXECUTIVE DIRECTOR REPORT

Financial Update Executive Director Pivarnik reported that in August we received approximately $65,757 in operating, tax and capital revenue; and incurred approximately $199,418 in operating & capital expenses. As of, our cash balance was $315,931 and we had $70,995 in our Bond accounts for a total of $386,926.

Commissioner Action

Resolution 26-10 Leasing Policy

Director Pivarnik briefed the Commission on the need for a formal Leasing Policy. Even though the Port has been following all of the good management practices involved with leasing, he stated that a Port was in need of a formal policy endorsed by the Commission for all future leases.

ACTION
Motion made by Commissioner Gordon and seconded by Commissioner Ng to approve Resolution 26-10; motion passed unanimously.

Resolution 26-11 Handling of EFTs Policy

During the normal State Audit process, it was brought to our attention that now that we are doing direct deposit payroll, we really should have an EFT (electronic funds transfer) policy in place. This resolution and attached policy will fulfill that need.

ACTION
Motion made by Commissioner Ng and seconded by Commissioner Gordon to approve Resolution 26-11. The motion passed unanimously.

Resolution 26-12 Credit Card Processing Fee Policy

During the development of the 2027 budget, it became evident that more and more tenants and lessees wanted to pay by credit card. I doing an audit of our fees being charged to the Port we would recommend to the commission that we develop a policy whereas we can recoup these fees from the customers that would like this convivence. The State law allows us to add a credit card fee to the amount collected but not over 3%. This policy establishes that we can charge that convivence fee for only credit card use, this would not apply to debit card use, which is not allowed by law.

Resolution 26-12 Credit Card Processing Fee Policy

ACTION
Motion made by Commissioner Ng and seconded by Commissioner Gordon to approve Resolution 26-12. The motion passed unanimously.

Executive Director
Pivarnik reported that the Possession Boat ramp repair project is almost complete and the remaining panels will be installed this weekend at midnight. He reported that the State Auditors are conducting their standard every two-year accountability audit and should be done in late November. This week Possession Float Replacement Project is out for bid with bids to be opened on the 9th of November.

Operations
Christian Tomisser reported that the focus had been working on landscaping and cleaning around Possession Beach. Also, because of the condition of the Black Box Theater handicap ramp his crew was able to rebuild and make it safe for the upcoming season. In addition, he has been working with the EV Charger contractors and WSDOT. He is also working with Island Beach access, the organization that installed the blue handicamp mats at Clinton Beach Park. Crews will also be removing the docks at Bush Point and Possession for winter storage in late Octobber.

Fairgrounds
Fairgrounds Manager David Stern reported that increased commercial kitchen usage has been happening in all of the Fairgrounds Commercial kitchens. Django Fest brought some additional traffic to the campground and activity around the fairgrounds. Our new Camp Host is doing a great job around the property
South Whidbey Harbor
Harbormaster Kevin Murphy reported he is diligently working on getting more winter overs into the marina this year. He is also looking at raising the rates for day stops and provided a new rate sheet for the review with implementation in January. This will be brought back in December for Commission approval. He is also working with maintenance staff to assist with ongoing items and new projects.

ACTIVITIES/INVOLVEMENT REPORTS

Gordon:
Clinton Community Council (CCC): Did not attend

Council of Governments (COG): Wahington State Ferries will be shutting down the Coupeville terminal on March 23-24, 2027 for transfer span construction and improvements. Also, Clinton ferry overhead loading is back on the schedule for 2029. Talked to the Deputy Director of the Secretary of State office about mail in ballots and the pending law on postmark requirements. Gordon also asked if his fellow commissioners could forward their list of legislative priorities to Jim.

Island Regional Transportation Planning Organization (IRTPO): No Report

Ng:
WPPA: Met with the Executive Director of the Washington Public Ports association during his recent trip to the Island.

Marketing & Promotion: Nothing to report.

Easton:
Marine Resources Committee (MRC): County Commissioners recently approved the Shoreline Master Program. This program took two years to get this approve.

WPPA Legislative Committee: Another opportunity to forward on the Port's legislative to the WPPA to be included in their reports in Olympia. LDD Legislation is also being looked at to see if an IDD could be localized to an area of the district instead of a district wide assessment. DNR is looking at starting a registration process for mooring buoy registration.

City of Langley Council Meetings: At the last meeting they talking about their budget looking at ways to balance it. They also talked about the levy that will appear on the November 3 ballot.

UNFINISHED BUSINESS: None

ADJOURNMENT: Without any further action, the meeting was adjourned at 5:09 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.

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
SEPTEMBER 2026

November 10, 2026

Port of South Whidbey

1804 Scott Road, Suite 303 o P.O. Box 872
Freeland, WA 98249

Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

Board of Commissioners
Port of South Whidbey Island
1804 Scott Rd., Suite 303
P.O. Box 872
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 09/30/2026, 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.

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

November 10, 2026

Port of South Whidbey
Summary Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending September 30, 2026

	BUDGET	Sept 26	Year to Date	% of Budgeted	Budget Variance in $$
Ordinary Income/Expense					
Income					
Fairgrounds Revenue	189,246	15,122.47	122,487.16	64.72%	66,759
Harbor Revenue	271,410	29,488.85	221,850.06	81.74%	49,560
Humphrey Road Revenue	70,100	9,537.87	60,751.28	86.66%	9,348
Interest Income	11,000	366.16	6,188.63	56.26%	4,811
Miscellaneous Income	1,000	0.00	1,225.42	122.49%	(225)
Possession Park Revenue	17,110	315.00	10,807.80	63.17%	6,302
Property Tax Income	919,000	15,933.13	539,706.63	58.73%	379,294
Timber, L/H, Comp Tax Income	1,000	1.57	297.85	29.77%	703
Total Income	1,479,866	70,765.05	963,314.83	65.09%	516,552
Gross Profit	1,479,866	70,765.05	963,314.83		516,552
Expense					
Administration	803,054	58,305.19	576,357.40	71.77%	226,697
Bush Point Operations	10,200	166.33	8,263.23	81.01%	1,937
Clinton Beach Operations	9,950	923.16	5,874.42	59.04%	4,076
Fairgrounds Operations	251,555	25,690.71	180,208.77	71.64%	71,346
Humphrey Rd Parking Lot Ops	17,010	599.52	10,758.53	63.25%	6,251
Possession Beach Park Ops	36,750	3,296.55	25,187.73	68.54%	11,562
South Whidbey Harbor Ops	232,992	33,725.59	156,425.06	67.14%	76,567
Total Expense	1,361,511	122,707.05	963,075.14	70.74%	373,248
Net Ordinary Income	118,355	(51,942)	240	0.20%	143,303
Other Income/Expense					-
Other Income					-
Capital Revenue	1,291,750	210.52	5,094.86	0.39%	1,286,655
Total Other Income	1,291,750	210.52	5,094.86	0.39%	1,286,655
Other Expense					-
Capital Expenditures	1,437,320	20,557	240,604	16.74%	1,196,716
Total Other Expense	1,437,320	20,557	20,232	1.41%	1,417,088
Net Other Income	(145,570)	(20,346)	(15,137)	10.40%	(130,433)
Net Income	(27,215)	(72,288)	(14,897)	54.74%	(12,317)

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending August 31,2026

	BUDGET	Sept - 2026	Year To Date	% of Budget	Budget Variance $$
Ordinary Income/Expense					
Income					
Interest Income	11,000.00	366.16	6,188.63	0.56	4,811.37
Miscellaneous Income	1,000.00	0.00	1,225.42	1.23	-225.42
Property Tax Income	919,000.00	15,933.13	539,706.63	0.59	379,293.37
Timber, L/H, Comp Tax Income	1,000.00	1.57	297.00	0.30	703.00
Total Income	932,000.00	16,300.86	547,417.68	0.59	384,582.32
Gross Profit	932,000.00	16,300.86	547,417.68	0.59	384,582.32
Expense					
Administration					
Accounting Services	0.00	5,190.00	10,190.00	-1.00	-5,000.00
Admin/Accounting Wages	40,994.00	4,845.89	39,809.26	0.97	1,184.74
Administrative Payroll Taxes	28,999.56	0.00	26,370.87	0.91	2,628.69
Commissioners' Salaries	12,960.00	1,080.00	9,720.00	0.75	3,240.00
Compensation Reserve	22,000.44	0.00	0.00	0.00	22,000.44
Consultant Services	19,999.56	2,100.00	7,350.00	0.37	12,649.56
County Service Fees	100.44	0.00	0.00	0.00	100.44
Dues & Memberships	3,000.00	0.00	2,744.51	0.91	255.49
State Audit Expenses	10,000.00	0.00	0.00	0.00	10,000.00
Election Costs	10,999.56	9,143.90	15,580.15	1.42	-4,580.59
Employee Fringe Benefits	47,400.00	2,400.00	21,600.00	0.46	25,800.00
Employee IRA Matching	8,500.44	145.38	2,013.75	0.24	6,486.69
Executive Director Salary	105,000.00	8,750.00	78,750.00	0.75	26,250.00
FMLA & CARES Payroll Taxes	6,000.00	0.00	5,743.77	0.96	256.23
Insurance (Port-wide)	115,000.44	0.00	96,303.00	0.84	18,697.44
Labor & Industries Taxes	26,500.44	0.00	15,988.70	0.60	10,511.74
Legal Fees	4,000.44	0.00	0.00	0.00	4,000.44
Legal Notices/Classified Ads	499.56	0.00	1,749.15	3.50	-1,249.59
Maintenance Manager Wages	60,000.00	5,362.88	49,978.14	0.83	10,021.86
Maintenance Tech 1 Wages	49,099.56	3,326.40	33,048.60	0.67	16,050.96
Maintenance Tech 2 Wages	49,100.00	3,684.00	30,460.32	0.62	18,639.68
Marketing - General	10,000.44	0.00	4,490.72	0.45	5,509.72
Meetings & Education incl WPPA	4,999.56	112.48	1,653.42	0.33	3,346.14
Merchant Fees	9,199.56	586.64	5,643.30	0.61	3,556.26
Misc Expenses & Taxes	3,000.00	-168.63	1,452.51	0.48	1,547.49
Ofc. Equip Lease, Purch, Repair	6,000.00	0.00	3,837.01	0.64	2,162.99
Office & Facilities Supplies	3,000.00	232.57	4,774.70	1.59	-1,774.70
Office Telephone & Staff Mobile	7,999.56	541.61	5,181.30	0.65	2,818.26
Payroll Taxes - Expenses	0.00	4,918.34	14,502.40	-1.00	-14,502.40
Payroll Taxes - Commissioners	1,999.56	0.00	1,043.28	0.52	956.28
Per Diem - Commissioners					
Per Diem - Easton	6,166.56	0.00	3,381.00	0.55	2,785.56
Per Diem - Gordon	6,166.44	644.00	4,025.00	0.65	2,141.44
Per Diem - Ng	6,166.56	1,127.00	2,576.00	0.42	3,590.56
Total Per Diem - Commissioners	18,499.56	1,771.00	9,982.00	0.54	8,517.56

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending August 31,2026

	BUDGET	Sept - 2026	Year To Date	% of Budget	Budget Variance $$
Permitting-Ongoing	0.00	0.00	577.50		
Port Clerk/Accountant Wages	72,100.44	0.00	40,000.76	0.55	32,099.68
Port Office Rental	30,900.00	2,575.00	23,175.00	0.75	7,725.00
Port Vehicles' Expense	4,000.44	904.85	3,472.92	0.87	527.52
Promotional Hosting	499.56	0.00	210.42	0.42	289.14
Publications & Subscriptions	199.56	0.00	0.00	0.00	199.56
Travel Exp - Commissioners					
Travel Expense - Easton	1,500.00	0.00	304.26	0.20	1,195.74
Travel Expense - Gordon	1,500.00	76.20	1,202.35	0.80	297.65
Travel Expense - Ng	1,500.00	0.00	370.45	0.25	1,129.55
Total Travel Exp - Commissioners	4,500.00	76.20	1,877.06	0.42	2,622.94
Travel Expense - Staff	4,999.56	661.68	5,383.31	1.08	-383.75
Website Design & Maintenance	1,000.44	65.00	1,699.57	1.70	-699.13
Total Administration	803,052.68	58,305.19	576,357.40	0.72	226,695.28
Net Ordinary Income	128,947.32	-42,004.33	-28,939.72	-0.22	157,887.04
Other Income/Expense					
Other Income					
Capital Revenue					
Clean Vessel Program Grant	750	0	0	0.00%	750.00
Fairgrounds					
IC Grant 1 - Workforce Housing	125,000	0	0	0.00%	124999.56
RCEDF Grant - Fairgrounds	0	0	468		(468.00)
WSDA Grant - Fairgrounds	36,000	0	0	0.00%	36000.00
Total Fairgrounds	161,000	0	468	0.29%	160531.56
STBG Clinton Dock	1,118,000	0	0	0.00%	1118000.00
Total Capital Revenue	1,279,000	0	468	0.04%	1278532.00
Total Other Income	1,279,749	0	468	0.04%	1279281.12
Other Expense					
Capital Expenditures					
Clinton Dock - POF	1,148,000	0	0	0.00%	1147999.56
Clinton Dock-Passenger Ferry	0	836.47	8,232.42	100.00%	(8232.42)
Fairgrounds - Cap Improvements	15,250	0.00	12,657.09	83.00%	2592.91
Fairgrounds - Workforce Housing	125,000	0.00	95,175.05		
RCO Possession Boarding Floats	0	0.00	9,883.48	100.00%	(9883.48)
SWH Capital Improvements	10,000	19,720.50	75,153.82	751.54%	(65153.82)
Total Capital Expenditures	1,298,250	20,557	201,102	15.49%	1097147.70
Total Other Expense	1,298,250	20557	80,524	6.20%	1217725.95
Net Other Income	(18500)	-20557	(19,764)	106.83%	1263.34
Net Income	110447	-62561	-48703	-44.10%	159150.38

Port of South Whidbey
Whidbey Island Fairgrounds Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending September, 2026

	Budget	Sept	Year To Date	% of Budget	Budget Variance $
Ordinary Income/Expense					
Income					
Fairgrounds Revenue					
Camping Fees - Fairgrounds	60,000.00	5,734.99	33,923.57	0.57	26,076.43
Dump Fees - Campground	6,000.00	435.00	2,570.00	0.43	3,430.00
Fair Association Lease	1,696.00	0.00	3,000.00	1.77	-1,304.00
Fairgrounds Events					
Event Haul In Fees-Fairgrounds	600.00	106.00	316.00	0.53	284.00
Event Rentals - Fairgrounds	69,400.00	2,298.00	47,824.53	0.69	21,575.47
Total Fairgrounds Events	70,000.00	2,404.00	48,140.53	0.69	21,859.47
Fairgrounds Revenue - Misc	500.00	16.50	106.10	0.21	393.90
Taxes - Fairgrounds					
Camping Sales/Lodging Tax	5,250.00	0.00	1,030.40	0.20	4,219.60
L/H Tax Revenue - Fairgrounds	3,800.00	0.00	1,512.45	0.40	2,287.55
Total Taxes - Fairgrounds	9,050.00	0.00	2,542.85	0.28	6,507.15
Tenant Leases - Fairgrounds	42,000.00	4,463.98	30,136.11	0.72	11,863.89
Tenant Sec Dep - Fairgrounds	0.00	2,068.00	2,068.00	1.00	-2,068.00
Total Fairgrounds Revenue	189,246.00	15,122.47	122,487.16	0.65	66,758.84
Total Income	189,246.00	15,122.47	122,487.16	0.65	66,758.84
Gross Profit	189,246.00	15,122.47	122,487.16	0.65	66,758.84
Expense					
Fairgrounds Operations					
Electricity - Fairgrounds	32,000.00	4,388.03	29,793.62	0.93	2,206.38
Employee Benefits - Fairgrounds	9,480.00	600.00	5,880.00	0.62	3,600.00
Equipment (Purch/Rent/Repair)	8,000.00	93.67	4,202.47	0.53	3,797.53
Fairgrounds Misc Exp	2,000.00	347.70	1,715.18	0.86	284.82
FG Director Wages	64,375.00	0.00	27,726.56	0.43	36,648.44
FG Mktg & Events Coord Wages	26,200.00	4,850.25	31,944.83	1.22	-5,744.83
Maint & Repair - Fairgrounds	12,000.00	1,960.89	11,845.23	0.99	154.77
Marketing/Advertising-FG	0.00	0.00	1,602.14	1.00	-1,602.14
Materials & Supplies - Fair	15,000.00	1,281.77	15,417.18	1.03	-417.18
Minor Improvements - Fair	5,000.00	771.23	1,692.68	0.34	3,307.32
Payroll Taxes - Fairgrounds	8,000.00	0.00	4,119.77	0.51	3,880.23
Propane - Fairgrounds	4,500.00	435.86	2,239.28	0.50	2,260.72
Refuse Removal - Fairgrounds	10,000.00	894.40	8,428.22	0.84	1,571.78
Taxes - Fairgrounds					
B & O Tax - Fair	0.00	45.52	2,331.86	1.00	-2,331.86
Leasehold Tax - Fair	10,000.00	0.01	2,315.70	0.23	7,684.30
Sales & Lodging Tax	0.00	14.33	1,983.66	1.00	-1,983.66
Total Taxes - Fairgrounds	10,000.00	59.86	6,631.22	0.66	3,368.78
Telephone & DSL - Fairgrounds	13,000.00	1,193.27	11,718.12	0.90	1,281.88
Vehicle Maintenance - Fair	2,000.00	599.38	2,879.89	1.44	-879.89
Water & Sewer - Fairgrounds	30,000.00	6,671.94	10,829.92	0.36	19,170.08
Total Fairgrounds Operations	251,555.00	24,148.25	178,666.31	0.71	72,888.69
Total Expense	251,555.00	24,148.25	178,666.31	0.71	72,888.69
Net Ordinary Income	-62,309.00	-9,025.78	-56,179.15	0.90	-6,129.85
Net Income	-62,309.00	-9,025.78	-56,179.15	0.90	-6,129.85

Port of South Whidbey
South Whidbey Harbor Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending September 30 , 2026

	BUDGET	Sept 26	Year To Date	% of Budget	Budget Variance $
Income					
Harbor Revenue					
Annual Moorage	19,100	894	18,400	96%	700
Commercial Moorage	2,500	427	2,677	107%	-177
Dinghy	900	0	1,050	117%	-150
Dock Sales - Ice	750	0	0	0%	750
Donations	200	2	177	88%	23
Harbor Revenue - Misc	100	0	0	0%	100
L/H Tax Revenue - SWH	7,500	0	3,430	46%	4,070
Live-aboard fee	1,360	0	959	71%	401
Monthly Moorage	45,000	0	13,357	30%	31,643
Showers	1,500	142	1,389	93%	111
SWH Uplands Lease	1,500	284	1,701	113%	-201
Transient Day Use Moorage	15,000	1,458	10,677	71%	4,323
Transient Overnight Moorage	176,000	26,283	168,033	95%	7,967
Total Harbor Revenue	271,410	29,489	221,850	82%	49,560
Expense					
South Whidbey Harbor Ops					
Asst Harbormaster Wages	35,000	0.00	2,865.00	8%	32,135
DNR Tidelands Lease	12,000	0.00	14,735.15	123%	-2,735
Dockhand - Part Time	21,840	3,865.00	20,530.00	94%	1,310
Electricity - Harbor	15,000	1,006.34	13,677.34	91%	1,323
Employee Benefits - Harbor	15,480	600.00	5,520.00	36%	9,960
Equip (Purch/Rent/Repair) SWH	3,000	16.40	1,689.26	56%	1,311
Golf Cart & Boat-Maint	800	106.06	140.03	18%	660
Harbormaster Wages	59,122	10,483.88	46,372.13	78%	12,750
Ice Purchases	600	13,097.00	14,830.30	2472%	-14,230
Maint & Repair - Harbor	6,000	414.98	6,245.20	104%	-245
Materials & Supplies - Harbor	9,000	0.00	265.92	3%	8,734
Minor Improvements - Harbor	1,500	0.00	3,471.58	231%	-1,972
Payroll Taxes - Harbor	10,900	0	3,472	32%	7,428
Pump-Out Barge M & R	1,000	0	0	0%	1,000
Refuse Removal - Harbor	4,500	583.15	3,079.70	68%	1,420
Seasonal Wages - Harbor	10,000	1,498.50	5,791.50	58%	4,209
Taxes - Harbor					
B & O Tax - Harbor	0	576.03	3,625.96	100%	-3,626
Leasehold Tax - Harbor	15,000	-26.16	6,980.88	47%	8,019
Total Taxes - Harbor	15,000	550	10,607	71%	4,393
Telephone & DSL - Harbor	3,000	228.05	1,768.84	59%	1,231
Water & Sewer - Harbor	9,250	1,276.36	4,836.25	52%	4,414
Total South Whidbey Harbor Ops	232,992	33,726	159,897	69%	73,095
Total Expense	232,992	33,726	159,897	69%	73,095
Net Income	38,418	-4,237	61,953	161%	-23,535

Port of South Whidbey
Humphrey Road Parking Lot Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending September 30, 2026

	Budget	Sept 2026	Year to Date	% of Budget	Budget Variance $
Ordinary Income/Expense					
Income					
Humphrey Road Revenue					
Daily Parking Fees-Humphrey Rd	35000	4,330.10	33,332.13	95.23%	1668
Permit Fees - Humphrey Rd	30000	5,193.45	25,316.78	84.39%	4683
Sales Tax - Humphrey Rd	5100	14.32	2,102.37	41.22%	2998
Total Humphrey Road Revenue	70100	9538	60751	86.66%	9349
Total Income	70100	9538	60751	86.66%	9349
Gross Profit	70100	9538	60751	86.66%	9349
Expense					
Humphrey Rd Parking Lot Ops					
Attendant Payroll - Humphrey Rd	6240	520.00	4,680.00	75.00%	1560
General Maint - Humphrey Rd	500	0	0	0.00%	500
Improvements - Humphrey Lot	4000	0	0	0.00%	4000
Materials & Supplies - Humph Rd	700	0	3145	449.30%	(2445)
Payroll Taxes - Humphrey Rd	470	0	260	55.39%	210
Taxes - Humphrey Rd					
B & O Taxes - Humphrey Rd	0	79.52	310.55	100.00%	(311)
WSST - Parking	5100	0.00	2,362.50	46.32%	2738
Total Taxes - Humphrey Rd	5100	80	2673	52.41%	2427
Total Humphrey Rd Parking Lot Ops	17010	600	10759	63.25%	6251
Total Expense	17010	600	10759	63.25%	6251
Net Ordinary Income	53090	8938	49993	94.17%	3097
Net Income	53090	8938	49993	94.17%	3097

Port of South Whidbey

Possession Beach Waterfront Park Statement of Revenue Collected and Expense Paid

For the Year to Date Period Ending September, 2026

	Budget	Sept 26	Year To Date	% of Budget	Budget Variance $
Ordinary Income/Expense					
Income					
Possession Park Revenue					
Donations - Possession Park	200	315.00	467.80	233.90%	(268)
Electricity reimb - Poss Pk	1200	0	0	0.00%	1,200
Parking Fees - Possession	100	0	10	10.00%	90
Rental of Residence - Poss Pk	15600	0	10330	66.22%	5,270
Sales Tax - Possession Parking	10	0	0	0.00%	10
Total Possession Park Revenue	17110	315	10808	63.17%	6,302
Total Income	17110	315	10808	63.17%	6,302
Gross Profit	17110	315	10808	63.17%	6,302
Expense					
Possession Beach Park Ops					
Dock & Ramp - Possession	5000	0	0	0.00%	5,000
Electricity - Possession	4000	520.37	5,527.74	138.19%	(1,528)
Equip (Purchase/Rent/Repair)	2500	1,770.34	2,197.78	87.91%	302
Maint & Repair - Possession	4000	0.00	3,269.61	81.74%	730
Maint. Wages - Possession	9000	0.00	3,795.00	42.17%	5,205
Materials & Suppl - Possession	1500	490.08	3,802.08	253.47%	(2,302)
Minor Improvements - Poss Pk	5000	0.00	2,764.59	55.29%	2,235
Payroll Taxes - Possession	750	0.00	205.03	27.34%	545
Refuse Removal - Possession	2000	175.76	1,170.21	58.51%	830
Taxes - Possession					
B &O Taxes - Poss Pk	25	0	91	363.80%	(66)
WSST - Overnight Parking	25	0	25	100.00%	-
Total Taxes - Possession	50	25	91	181.90%	(41)
Telephone - Possession	1200	40	318	26.50%	882
Water System Maint - Poss Pk	1750	150	1682	96.12%	68
Total Possession Beach Park Ops	36750	3147	24848	67.61%	11,902
Total Expense	36750	3147	24848	67.61%	11,902
Net Ordinary Income	(19640)	(2832)	(14040)	71.49%	(5,600)
Net Income	(19640)	(2832)	(14040)	71.49%	(5,600)

Port of South Whidbey
Clinton Beach Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending September 30, 2026

	Budget	Sept	Year To Date	% of Budget	Budget Variance $
Ordinary Income/Expense					
Expense					
Clinton Beach Operations					
Dock (Maint/Project) - Clinton	1000	0	0	0.00%	1,000
Electricity - Clinton Beach	1000	89.77	953.35	95.34%	47
Maint & Repair - Clinton Beach	2000	0.00	846.09	42.30%	1,154
Materials & Supplies - Clinton	1000	581.58	1,540.82	154.08%	(541)
Minor Improvements - Clinton	2500	0.00	685.20	27.41%	1,815
Refuse Removal - Clinton Beach	1850	140.78	1,264.09	68.33%	586
Water System - Clinton Beach	600	111.03	584.87	97.48%	15
Total Clinton Beach Operations	9950	923	5874	59.04%	4,076
Total Expense	9950	923	5874	59.04%	4,076
Net Ordinary Income	(9950)	(923)	(5874)	59.04%	(4,076)
Net Income	(9950)	(923)	(5874)	59.04%	4,076

Port of South Whidbey
Bush Point Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending September 30, 2026

	Budget	August 26	Year To Date	% of BUDGET	BADGET VARIANCE $
Ordinary Income/Expense					
Expense					
Bush Point Operations					
Dock & Ramp - Bush Pt	1,000	0.00	1,002.42	100.24%	-2.42
Electricity - Bush Pt	2,000	84.44	878.45	43.92%	1121.55
Equipment - Bush Pt	1,500	0.00	2,196.35	146.42%	-696.35
Maint & Repair - Bush Pt	1,500	0.00	1,360.57	90.70%	139.43
Materials & Supplies - Bush Pt	1,000	24.19	709.14	70.91%	290.86
Minor Improvements - Bush Pt	1,000	-	0.00	0.00%	1000.00
Refuse Removal - Bush Pt	1,200	57.70	1,180.30	98.36%	19.70
Water System - Bush Pt	1,000	0.00	936.00	93.60%	64.00
Total Bush Point Operations	10,200	166	8,263	81.01%	1936.77
Total Expense	10,200	166	8,263	81.01%	1936.77
Net Ordinary Income	(10,200)	(166)	(8,263)	81.01%	-1936.77
Net Income	(10,200)	(166)	(8,263)	81.01%	-1936.77

Port of South Whidbey
POSW-Balance Sheet
Cash Basis — **As of September 30, 2026**

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
POSW-BOND 657	
Cash at County - Bond Fund 657	3,984.64
POSW - Investment Fund 657	67,221.20
Total POSW-BOND 657	71,205.84
POSW-General Fund 654	
Cash at County-General Fund 654	135,623.96
POSW-Investment Fund 654	114,086.00
Total POSW-General Fund 654	249,709.96
POSW Payroll - HB #9430	545.23
Tax Liabilty Clearing HSE	-7,043.56
Total Checking/Savings	314,617.47
Accounts Receivable	
Accounts Receivable	54.42
Total Accounts Receivable	54.42
Other Current Assets	
Undeposited Funds	-55.65
Total Other Current Assets	-55.65
Total Current Assets	314,616.24
TOTAL ASSETS	**314,616.24**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	33.36
Total Accounts Payable	33.36
Other Current Liabilities	
Payroll Liabilities	
Payroll Taxes Payable	-27,231.83
Payroll Liabilities - Other	1,702.80
Total Payroll Liabilities	-25,529.03
Sales Tax Payable	3,204.37
Total Other Current Liabilities	-22,324.66
Total Current Liabilities	-22,291.30
Total Liabilities	-22,291.30

	Sep 30, 26
Equity	
Opening Balance Equity	1,156,304.80
Retained Earnings	-576,260.25
Unrestricted Net Assets	-9,409.66
Net Income	-233,727.35
Total Equity	336,907.54
TOTAL LIABILITIES & EQUITY	**314,616.24**

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
Cash Basis — **January through September 2026**

	Jan - Sep 26	Budget	$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	33,923.57	60,000.00	-26,076.43	56.5%
Dump Fees - Campground	2,570.00	6,000.00	-3,430.00	42.8%
Fair Association Lease	3,000.00	1,696.00	1,304.00	176.9%
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	316.00	600.00	-284.00	52.7%
Event Rentals - Fairgrounds	47,824.53	69,400.00	-21,575.47	68.9%
Total Fairgrounds Events	48,140.53	70,000.00	-21,859.47	68.8%
Fairgrounds Revenue - Misc	106.10	500.00	-393.90	21.2%
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	1,030.40	5,250.00	-4,219.60	19.6%
Fairgrounds Sales Tax	0.00	0.00	0.00	0.0%
L/H Tax Revenue - Fairgrounds	1,512.45	3,800.00	-2,287.55	39.8%
Total Taxes - Fairgrounds	2,542.85	9,050.00	-6,507.15	28.1%
Tenant Leases - Fairgrounds-LH	30,136.11	42,000.00	-11,863.89	71.8%
Tenant Sec Dep - Fairgrounds	2,068.00			
Total Fairgrounds Revenue	122,487.16	189,246.00	-66,758.84	64.7%
Harbor Revenue				
Annual Moorage-LH	18,400.04	19,100.00	-699.96	96.3%
Commercial Moorage-LH	2,676.82	2,500.00	176.82	107.1%
Dinghy	1,050.00	900.00	150.00	116.7%
Dock Sales - Ice	0.00	750.00	-750.00	0.0%
Donations	176.63	200.00	-23.37	88.3%
Harbor Revenue - Misc	0.00	100.00	-100.00	0.0%
L/H Tax Revenue - SWH	3,429.54	7,500.00	-4,070.46	45.7%
Live-aboard fee	959.36	1,360.00	-400.64	70.5%
Monthly Moorage	13,356.81	45,000.00	-31,643.19	29.7%
Showers	1,389.25	1,500.00	-110.75	92.6%
SWH Uplands Lease-LH	1,701.00	1,500.00	201.00	113.4%
Transient Day Use Moorage	10,677.35	15,000.00	-4,322.65	71.2%
Transient Overnight Moorage	168,033.26	176,000.00	-7,966.74	95.5%
Total Harbor Revenue	221,850.06	271,410.00	-49,559.94	81.7%
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	33,332.13	35,000.00	-1,667.87	95.2%
Permit Fees - Humphrey Rd	25,316.78	30,000.00	-4,683.22	84.4%
Sales Tax - Humphrey Rd	2,102.37	5,100.00	-2,997.63	41.2%
Total Humphrey Road Revenue	60,751.28	70,100.00	-9,348.72	86.7%
Interest Income	6,188.63	11,000.00	-4,811.37	56.3%
Miscellaneous Income				
Returned Check Charges	0.00	0.00	0.00	0.0%
Miscellaneous Income - Other	1,225.42	1,000.00	225.42	122.5%
Total Miscellaneous Income	1,225.42	1,000.00	225.42	122.5%
Possession Park Revenue				
Donations - Possession Park	467.80	200.00	267.80	233.9%
Electricity reimb - Poss Pk	0.00	1,200.00	-1,200.00	0.0%
Parking Fees - Possession	10.00	100.00	-90.00	10.0%
Rental of Residence - Poss Pk	10,330.00	15,600.00	-5,270.00	66.2%
Sales Tax - Possession Parking	0.00	10.00	-10.00	0.0%
Total Possession Park Revenue	10,807.80	17,110.00	-6,302.20	63.2%
Property Tax Income	539,706.63	919,000.00	-379,293.37	58.7%
Timber, L/H, Comp Tax Income	297.85	1,000.00	-702.15	29.8%
Total Income	963,314.83	1,479,866.00	-516,551.17	65.1%
Gross Profit	963,314.83	1,479,866.00	-516,551.17	65.1%

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
Cash Basis — **January through September 2026**

	Jan - Sep 26	Budget	$ Over Bud...	% of Budget
Expense				
Administration				
Accounting Services	10,190.00			
Admin/Accounting Wages	39,809.26	40,994.00	-1,184.74	97.1%
Administrative Payroll Taxes	26,370.87	29,000.00	-2,629.13	90.9%
Audit	0.00	10,000.00	-10,000.00	0.0%
Commissioners' Salaries	9,720.00	12,960.00	-3,240.00	75.0%
Compensation Reserve	0.00	22,000.00	-22,000.00	0.0%
Consultant Services	7,350.00	20,000.00	-12,650.00	36.8%
County Service Fees	0.00	100.00	-100.00	0.0%
Dues & Memberships	2,744.51	3,000.00	-255.49	91.5%
Election Costs	15,580.15	11,000.00	4,580.15	141.6%
Employee Fringe Benefits	21,600.00	47,400.00	-25,800.00	45.6%
Employee IRA Matching	2,013.75	8,500.00	-6,486.25	23.7%
Executive Director Salary	78,750.00	105,000.00	-26,250.00	75.0%
FMLA & CARES Payroll Taxes	5,743.77	6,000.00	-256.23	95.7%
Insurance (Port-wide)	96,303.00	115,000.00	-18,697.00	83.7%
Labor & Industries Taxes	15,988.70	26,500.00	-10,511.30	60.3%
Legal Fees	0.00	4,000.00	-4,000.00	0.0%
Legal Notices/Classified Ads	1,749.15	500.00	1,249.15	349.8%
Maintenance Manager Wages	49,978.14	60,000.00	-10,021.86	83.3%
Maintenance Tech 1 Wages	33,048.60	49,100.00	-16,051.40	67.3%
Maintenance Tech 2 Wages	30,460.32	49,100.00	-18,639.68	62.0%
Marketing - General	4,490.72	10,000.00	-5,509.28	44.9%
Meetings & Education incl WPPA	1,653.42	5,000.00	-3,346.58	33.1%
Merchant Fees	5,643.30	9,200.00	-3,556.70	61.3%
Misc Expenses & Taxes	1,452.51	3,000.00	-1,547.49	48.4%
Ofc. Equip Lease, Purch, Repair	3,837.01	6,000.00	-2,162.99	64.0%
Office & Facilities Supplies	4,774.70	3,000.00	1,774.70	159.2%
Office Telephone & Staff Mobile	5,181.30	8,000.00	-2,818.70	64.8%
Payroll Expenses	14,502.40	0.00	14,502.40	100.0%
Payroll Taxes - Commissioners	1,043.28	2,000.00	-956.72	52.2%
Per Diem - Commissioners				
Per Diem - Easton	3,381.00	6,166.67	-2,785.67	54.8%
Per Diem - Gordon	4,025.00	6,166.66	-2,141.66	65.3%
Per Diem - Ng	2,576.00	6,166.67	-3,590.67	41.8%
Total Per Diem - Commissioners	9,982.00	18,500.00	-8,518.00	54.0%
Permitting - Ongoing	577.50	0.00	577.50	100.0%
Port Clerk/Accountant Wages	40,000.76	72,100.00	-32,099.24	55.5%
Port Office Rental	23,175.00	30,900.00	-7,725.00	75.0%
Port Vehicles' Expense	3,472.92	4,000.00	-527.08	86.8%
Promotional Hosting	210.42	500.00	-289.58	42.1%
Publications & Subscriptions	0.00	200.00	-200.00	0.0%
Travel Exp - Commissioners				
Travel Expense - Easton	304.26	1,500.00	-1,195.74	20.3%
Travel Expense - Gordon	1,202.35	1,500.00	-297.65	80.2%
Travel Expense - Ng	370.45	1,500.00	-1,129.55	24.7%
Total Travel Exp - Commissioners	1,877.06	4,500.00	-2,622.94	41.7%
Travel Expense - Staff	5,383.31	5,000.00	383.31	107.7%
Website Design & Maintenance	1,699.57	1,000.00	699.57	170.0%
Total Administration	576,357.40	803,054.00	-226,696.60	71.8%
Bush Point Operations				
Dock & Ramp - Bush Pt	1,002.42	1,000.00	2.42	100.2%
Electricity - Bush Pt	878.45	2,000.00	-1,121.55	43.9%
Equipment - Bush Pt	2,196.35	1,500.00	696.35	146.4%
Maint & Repair - Bush Pt	1,360.57	1,500.00	-139.43	90.7%
Materials & Supplies - Bush Pt	709.14	1,000.00	-290.86	70.9%
Minor Improvements - Bush Pt	0.00	1,000.00	-1,000.00	0.0%
Refuse Removal - Bush Pt	1,180.30	1,200.00	-19.70	98.4%
Water System - Bush Pt	936.00	1,000.00	-64.00	93.6%
Total Bush Point Operations	8,263.23	10,200.00	-1,936.77	81.0%

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
Cash Basis — **January through September 2026**

	Jan - Sep 26	Budget	$ Over Bud...	% of Budget
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	0.00	1,000.00	-1,000.00	0.0%
Electricity - Clinton Beach	953.35	1,000.00	-46.65	95.3%
Maint & Repair - Clinton Beach	846.09	2,000.00	-1,153.91	42.3%
Materials & Supplies - Clinton	1,540.82	1,000.00	540.82	154.1%
Minor Improvements - Clinton	685.20	2,500.00	-1,814.80	27.4%
Refuse Removal - Clinton Beach	1,264.09	1,850.00	-585.91	68.3%
Water System - Clinton Beach	584.87	600.00	-15.13	97.5%
Total Clinton Beach Operations	5,874.42	9,950.00	-4,075.58	59.0%
Fairgrounds Operations				
Electricity - Fairgrounds	29,793.62	32,000.00	-2,206.38	93.1%
Employee Benefits - Fairgrounds	5,880.00	9,480.00	-3,600.00	62.0%
Equipment (Purch/Rent/Repair)	4,202.47	8,000.00	-3,797.53	52.5%
Fairgrounds Misc Exp	1,715.18	2,000.00	-284.82	85.8%
FG Director Wages	27,726.56	64,375.00	-36,648.44	43.1%
FG Mktg & Events Coord Wages	31,944.83	26,200.00	5,744.83	121.9%
Maint & Repair - Fairgrounds	11,845.23	12,000.00	-154.77	98.7%
Maint Campground Host Wages	0.00	0.00	0.00	0.0%
Maint Laborer Wages - Part Time	0.00	0.00	0.00	0.0%
Maint Wages - Temp Fair	0.00	0.00	0.00	0.0%
Marketing/Advertising-FG	1,602.14	0.00	1,602.14	100.0%
Materials & Supplies - Fair	15,417.18	15,000.00	417.18	102.8%
Minor Improvements - Fair	1,692.68	5,000.00	-3,307.32	33.9%
Payroll Taxes - Fairgrounds	4,119.77	8,000.00	-3,880.23	51.5%
Propane - Fairgrounds	2,239.28	4,500.00	-2,260.72	49.8%
Refuse Removal - Fairgrounds	8,428.22	10,000.00	-1,571.78	84.3%
Taxes - Fairgrounds				
B & O Tax - Fair	2,331.86	8,000.00	-5,668.14	29.1%
Leasehold Tax - Fair	2,315.70	1,000.00	1,315.70	231.6%
Sales & Lodging Tax	1,983.66	1,000.00	983.66	198.4%
Total Taxes - Fairgrounds	6,631.22	10,000.00	-3,368.78	66.3%
Telephone & DSL - Fairgrounds	11,718.12	13,000.00	-1,281.88	90.1%
Vehicle Maintenance - Fair	2,879.89	2,000.00	879.89	144.0%
Water & Sewer - Fairgrounds	10,829.92	30,000.00	-19,170.08	36.1%
Total Fairgrounds Operations	178,666.31	251,555.00	-72,888.69	71.0%
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	4,680.00	6,240.00	-1,560.00	75.0%
General Maint - Humphrey Rd	0.00	500.00	-500.00	0.0%
Improvements - Humphrey Lot	0.00	4,000.00	-4,000.00	0.0%
Materials & Supplies - Humph Rd	3,145.13	700.00	2,445.13	449.3%
Payroll Taxes - Humphrey Rd	260.35	470.00	-209.65	55.4%
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	310.55	200.00	110.55	155.3%
WSST - Parking	2,362.50	4,900.00	-2,537.50	48.2%
Total Taxes - Humphrey Rd	2,673.05	5,100.00	-2,426.95	52.4%
Total Humphrey Rd Parking Lot Ops	10,758.53	17,010.00	-6,251.47	63.2%
Possession Beach Park Ops				
Dock & Ramp - Possession	0.00	5,000.00	-5,000.00	0.0%
Electricity - Possession	5,527.74	4,000.00	1,527.74	138.2%
Equip (Purchase/Rent/Repair)	2,197.78	2,500.00	-302.22	87.9%
Maint & Repair - Possession	3,269.61	4,000.00	-730.39	81.7%
Maint. Wages - Possession	3,795.00	9,000.00	-5,205.00	42.2%
Materials & Suppl - Possession	3,802.08	1,500.00	2,302.08	253.5%
Minor Improvements - Poss Pk	2,764.59	5,000.00	-2,235.41	55.3%
Payroll Taxes - Possession	205.03	750.00	-544.97	27.3%
Refuse Removal - Possession	1,170.21	2,000.00	-829.79	58.5%
Taxes - Possession				
B &O Taxes - Poss Pk	90.95	10.00	80.95	909.5%
WSST - Overnight Parking	24.75	40.00	-15.25	61.9%
Total Taxes - Possession	115.70	50.00	65.70	231.4%

	Jan - Sep 26	Budget	$ Over Bud...	% of Budget
Telephone - Possession	357.81	1,200.00	-842.19	29.8%
Water System Maint - Poss Pk	1,982.18	1,750.00	232.18	113.3%
Total Possession Beach Park Ops	25,187.73	36,750.00	-11,562.27	68.5%
South Whidbey Harbor Ops				
Asst Harbormaster Wages	2,865.00	35,000.00	-32,135.00	8.2%
DNR Tidelands Lease	14,735.15	12,000.00	2,735.15	122.8%
Dockhand - Part Time	20,530.00	21,840.00	-1,310.00	94.0%
Electricity - Harbor	13,677.34	15,000.00	-1,322.66	91.2%
Employee Benefits - Harbor	5,520.00	15,480.00	-9,960.00	35.7%
Equip (Purch/Rent/Repair) SWH	1,689.26	3,000.00	-1,310.74	56.3%
Golf Cart & Boat-Maint	140.03	800.00	-659.97	17.5%
Harbor Receipts Discrepancy	0.02	0.00	0.02	100.0%
Harbormaster Wages	46,372.13	59,122.00	-12,749.87	78.4%
Ice Purchases	0.00	600.00	-600.00	0.0%
Maint & Repair - Harbor	14,830.30	6,000.00	8,830.30	247.2%
Materials & Supplies - Harbor	6,245.20	9,000.00	-2,754.80	69.4%
Minor Improvements - Harbor	265.92	1,500.00	-1,234.08	17.7%
Payroll Taxes - Harbor	3,471.58	10,900.00	-7,428.42	31.8%
Pump-Out Barge M & R	0.00	1,000.00	-1,000.00	0.0%
Refuse Removal - Harbor	3,079.70	4,500.00	-1,420.30	68.4%
Seasonal Wages - Harbor	5,791.50	10,000.00	-4,208.50	57.9%
Taxes - Harbor				
B & O Tax - Harbor	3,625.96	4,000.00	-374.04	90.6%
Leasehold Tax - Harbor	6,980.88	11,000.00	-4,019.12	63.5%
Total Taxes - Harbor	10,606.84	15,000.00	-4,393.16	70.7%
Telephone & DSL - Harbor	1,768.84	3,000.00	-1,231.16	59.0%
Water & Sewer - Harbor	4,836.25	9,250.00	-4,413.75	52.3%
Total South Whidbey Harbor Ops	156,425.06	232,992.00	-76,566.94	67.1%
Total Expense	961,532.68	1,361,511.00	-399,978.32	70.6%
Net Ordinary Income	1,782.15	118,355.00	-116,572.85	1.5%
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	2,313.45	6,000.00	-3,686.55	38.6%
2018B Bond Interest Income	2,313.41	6,000.00	-3,686.59	38.6%
Total Bond Interest	4,626.86	12,000.00	-7,373.14	38.6%
Clean Vessel Program Grant	0.00	750.00	-750.00	0.0%
Fairgrounds				
IC Grant 1 - Workforce Housing	0.00	125,000.00	-125,000.00	0.0%
RCEDF Grant - Fairgrounds	468.00	0.00	468.00	100.0%
WSDA Grant - Fairgrounds	0.00	36,000.00	-36,000.00	0.0%
Total Fairgrounds	468.00	161,000.00	-160,532.00	0.3%
RCO Possession Boarding Floats	0.00	0.00	0.00	0.0%
STBG Clinton Dock	0.00	1,118,000.00	-1,118,000.00	0.0%
Total Capital Revenue	5,094.86	1,291,750.00	-1,286,655.14	0.4%
Total Other Income	5,094.86	1,291,750.00	-1,286,655.14	0.4%
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	350.00	1,050.00	-700.00	33.3%
2012 LTGO Bond Interest	6,250.00	14,250.00	-8,000.00	43.9%
2012 LTGO Bond Principal	0.00	56,250.00	-56,250.00	0.0%
Total 2012 LTGO Bond	6,600.00	71,550.00	-64,950.00	9.2%

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
Cash Basis — **January through September 2026**

	Jan - Sep 26	Budget	$ Over Bud...	% of Budget
2016 LTGO Bond				
2016 LTGO Bond Interest	183.75	550.00	-366.25	33.4%
2016 LTGO Bond Principal	15,000.00	15,184.00	-184.00	98.8%
Total 2016 LTGO Bond	15,183.75	15,734.00	-550.25	96.5%
2018A LTGO Bond				
2018A LTGO Bond Fees	350.00	1,050.00	-700.00	33.3%
2018A LTGO Bond Interest	7,722.50	15,444.00	-7,721.50	50.0%
2018A LTGO Bond Principal	0.00	5,000.00	-5,000.00	0.0%
Total 2018A LTGO Bond	8,072.50	21,494.00	-13,421.50	37.6%
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	350.00	700.00	-350.00	50.0%
2018B LTGO Bond Interest	9,296.25	18,592.00	-9,295.75	50.0%
2018B LTGO Bond Principal	0.00	10,000.00	-10,000.00	0.0%
Total 2018B LTGO Bond (Taxable)	9,646.25	29,292.00	-19,645.75	32.9%
Clean Vessel Grant Program	0.00	1,000.00	-1,000.00	0.0%
Client Dock - POF	0.00	0.00	0.00	0.0%
Clinton Dock-Passenger Ferry	8,232.42	1,148,000.00	-1,139,767.58	0.7%
Fairgrounds - Cap Improvements	12,657.09	15,250.00	-2,592.91	83.0%
Fairgrounds - Workforce Housing	0.00	125,000.00	-125,000.00	0.0%
Large Equipment Purchases	95,175.05	0.00	95,175.05	100.0%
Poss. Emergency Repairs-FEMA	9,883.48			
RCO Possession Boarding Floats	75,153.82	0.00	75,153.82	100.0%
SWH Capital Improvements	0.00	10,000.00	-10,000.00	0.0%
Capital Expenditures - Other	0.00	0.00	0.00	0.0%
Total Capital Expenditures	240,604.36	1,437,320.00	-1,196,715.64	16.7%
Total Other Expense	240,604.36	1,437,320.00	-1,196,715.64	16.7%
Net Other Income	-235,509.50	-145,570.00	-89,939.50	161.8%
Net Income	**-233,727.35**	**-27,215.00**	**-206,512.35**	**858.8%**

Port of South Whidbey
POSW-Combined Month To Date Profit & Loss
Cash Basis — **October 2026**

	Oct 26	Jan - Oct 26
Ordinary Income/Expense		
Income		
Fairgrounds Revenue		
Camping Fees - Fairgrounds	1,790.00	35,713.57
Dump Fees - Campground	305.00	2,875.00
Fair Association Lease	0.00	3,000.00
Fairgrounds Events		
Event Haul In Fees-Fairgrounds	24.00	340.00
Event Rentals - Fairgrounds	3,738.50	51,563.03
Event Sec. Dep. - Fairgrounds	100.00	100.00
Total Fairgrounds Events	3,862.50	52,003.03
Fairgrounds Revenue - Misc	24.75	130.85
Taxes - Fairgrounds		
Camping Sales/Lodging Tax	0.00	1,030.40
L/H Tax Revenue - Fairgrounds	0.00	1,512.45
Total Taxes - Fairgrounds	0.00	2,542.85
Tenant Leases - Fairgrounds-LH	5,396.50	35,532.61
Tenant Sec Dep - Fairgrounds	0.00	2,068.00
Total Fairgrounds Revenue	11,378.75	133,865.91
Harbor Revenue		
Annual Moorage-LH	2,922.00	21,322.04
Commercial Moorage-LH	353.18	3,030.00
Dinghy	0.00	1,050.00
Donations	381.00	557.63
L/H Tax Revenue - SWH	0.00	3,429.54
Live-aboard fee	120.00	1,079.36
Monthly Moorage	9,100.50	22,457.31
Showers	210.00	1,599.25
SWH Uplands Lease-LH	0.00	1,701.00
Transient Day Use Moorage	616.50	11,293.85
Transient Overnight Moorage	6,838.65	174,871.91
Total Harbor Revenue	20,541.83	242,391.89
Humphrey Road Revenue		
Daily Parking Fees-Humphrey Rd	4,176.08	37,508.21
Permit Fees - Humphrey Rd	2,173.78	27,490.56
Sales Tax - Humphrey Rd	0.00	2,102.37
Total Humphrey Road Revenue	6,349.86	67,101.14
Interest Income	0.00	6,188.63
Miscellaneous Income	0.00	1,225.42
Possession Park Revenue		
Donations - Possession Park	37.00	504.80
Parking Fees - Possession	0.00	10.00
Rental of Residence - Poss Pk	0.00	10,330.00
Total Possession Park Revenue	37.00	10,844.80

Port of South Whidbey
POSW-Combined Month To Date Profit & Loss
Cash Basis — **October 2026**

	Oct 26	Jan - Oct 26
Property Tax Income	0.00	539,706.63
Timber, L/H, Comp Tax Income	0.00	297.85
Total Income	38,307.44	1,001,622.27
Gross Profit	38,307.44	1,001,622.27
Expense		
Administration		
Accounting Services	5,000.00	15,190.00
Admin/Accounting Wages	5,097.08	44,906.34
Administrative Payroll Taxes	0.00	26,370.87
Commissioners' Salaries	1,080.00	10,800.00
Consultant Services	1,050.00	8,400.00
Dues & Memberships	375.00	3,119.51
Election Costs	0.00	15,580.15
Employee Fringe Benefits	2,400.00	24,000.00
Employee IRA Matching	152.91	2,166.66
Executive Director Salary	8,750.00	87,500.00
FMLA & CARES Payroll Taxes	1,907.86	7,651.63
Insurance (Port-wide)	0.00	96,303.00
Labor & Industries Taxes	6,234.20	22,222.90
Legal Notices/Classified Ads	0.00	1,749.15
Maintenance Manager Wages	5,575.50	55,553.64
Maintenance Tech 1 Wages	2,851.20	35,899.80
Maintenance Tech 2 Wages	4,608.00	35,068.32
Marketing - General	0.00	4,490.72
Meetings & Education incl WPPA	0.00	1,653.42
Merchant Fees	0.00	5,643.30
Misc Expenses & Taxes	31.98	1,484.49
Ofc. Equip Lease, Purch, Repair	0.00	3,837.01
Office & Facilities Supplies	212.94	4,987.64
Office Telephone & Staff Mobile	541.61	5,722.91
Payroll Expenses	4,215.04	18,717.44
Payroll Taxes - Commissioners	0.00	1,043.28
Per Diem - Commissioners		
Per Diem - Easton	322.00	3,703.00
Per Diem - Gordon	322.00	4,347.00
Per Diem - Ng	322.00	2,898.00
Total Per Diem - Commissioners	966.00	10,948.00
Permitting - Ongoing	0.00	577.50
Port Clerk/Accountant Wages	0.00	40,000.76
Port Office Rental	2,575.00	25,750.00
Port Vehicles' Expense	69.07	3,541.99
Promotional Hosting	0.00	210.42
Travel Exp - Commissioners		
Travel Expense - Easton	0.00	304.26
Travel Expense - Gordon	1.75	1,204.10
Travel Expense - Ng	0.00	370.45
Total Travel Exp - Commissioners	1.75	1,878.81

	Oct 26	Jan - Oct 26
Travel Expense - Staff	1,161.39	6,544.70
Website Design & Maintenance	65.00	1,764.57
Total Administration	54,921.53	631,278.93
Bush Point Operations		
Dock & Ramp - Bush Pt	0.00	1,002.42
Electricity - Bush Pt	89.36	967.81
Equipment - Bush Pt	0.00	2,196.35
Maint & Repair - Bush Pt	0.00	1,360.57
Materials & Supplies - Bush Pt	0.00	709.14
Refuse Removal - Bush Pt	51.77	1,232.07
Water System - Bush Pt	0.00	936.00
Total Bush Point Operations	141.13	8,404.36
Clinton Beach Operations		
Electricity - Clinton Beach	52.03	1,005.38
Maint & Repair - Clinton Beach	0.00	846.09
Materials & Supplies - Clinton	367.43	1,908.25
Minor Improvements - Clinton	0.00	685.20
Refuse Removal - Clinton Beach	140.78	1,404.87
Water System - Clinton Beach	0.00	584.87
Total Clinton Beach Operations	560.24	6,434.66
Fairgrounds Operations		
Electricity - Fairgrounds	2,404.12	32,197.74
Employee Benefits - Fairgrounds	600.00	6,480.00
Equipment (Purch/Rent/Repair)	0.00	4,202.47
Fairgrounds Misc Exp	481.00	2,196.18
FG Director Wages	0.00	27,726.56
FG Mktg & Events Coord Wages	4,480.50	36,425.33
Maint & Repair - Fairgrounds	0.00	11,845.23
Maint Wages - Temp Fair	0.00	0.00
Marketing/Advertising-FG	0.00	1,602.14
Materials & Supplies - Fair	2,960.89	18,378.07
Minor Improvements - Fair	0.00	921.45
Payroll Taxes - Fairgrounds	0.00	4,119.77
Propane - Fairgrounds	0.00	2,239.28
Refuse Removal - Fairgrounds	867.37	9,295.59
Taxes - Fairgrounds		
B & O Tax - Fair	0.00	2,331.86
Leasehold Tax - Fair	0.00	2,315.70
Sales & Lodging Tax	0.00	1,983.66
Total Taxes - Fairgrounds	0.00	6,631.22
Telephone & DSL - Fairgrounds	1,224.97	12,943.09
Vehicle Maintenance - Fair	421.03	3,300.92
Water & Sewer - Fairgrounds	0.00	10,829.92
Total Fairgrounds Operations	13,439.88	191,334.96
Humphrey Rd Parking Lot Ops		
Attendant Payroll - Humphrey Rd	520.00	5,200.00
Materials & Supplies - Humph Rd	0.00	3,145.13
Payroll Taxes - Humphrey Rd	0.00	260.35

	Oct 26	Jan - Oct 26
Taxes - Humphrey Rd		
B & O Taxes - Humphrey Rd	0.00	310.55
WSST - Parking	0.00	2,362.50
Total Taxes - Humphrey Rd	0.00	2,673.05
Total Humphrey Rd Parking Lot Ops	520.00	11,278.53
Possession Beach Park Ops		
Electricity - Possession	340.55	5,868.29
Equip (Purchase/Rent/Repair)	1,905.73	4,103.51
Maint & Repair - Possession	169.29	3,438.90
Maint. Wages - Possession	0.00	3,795.00
Materials & Suppl - Possession	643.71	4,445.79
Minor Improvements - Poss Pk	0.00	2,764.59
Payroll Taxes - Possession	0.00	205.03
Refuse Removal - Possession	150.21	1,320.42
Taxes - Possession		
B &O Taxes - Poss Pk	0.00	90.95
WSST - Overnight Parking	0.00	24.75
Total Taxes - Possession	0.00	115.70
Telephone - Possession	40.14	397.95
Water System Maint - Poss Pk	0.00	1,982.18
Total Possession Beach Park Ops	3,249.63	28,437.36
South Whidbey Harbor Ops		
Asst Harbormaster Wages	0.00	2,865.00
DNR Tidelands Lease	0.00	14,735.15
Dockhand - Part Time	3,390.00	23,920.00
Electricity - Harbor	978.60	14,655.94
Employee Benefits - Harbor	600.00	6,120.00
Equip (Purch/Rent/Repair) SWH	16.40	1,705.66
Golf Cart & Boat-Maint	0.00	140.03
Harbor Receipts Discrepancy	0.09	0.11
Harbormaster Wages	5,107.50	51,479.63
Maint & Repair - Harbor	142.00	14,972.30
Materials & Supplies - Harbor	98.89	6,344.09
Minor Improvements - Harbor	0.00	1,037.15
Payroll Taxes - Harbor	0.00	3,471.58
Refuse Removal - Harbor	556.12	3,635.82
Seasonal Wages - Harbor	0.00	5,791.50
Taxes - Harbor		
B & O Tax - Harbor	0.00	3,625.96
Leasehold Tax - Harbor	0.00	6,980.88
Total Taxes - Harbor	0.00	10,606.84
Telephone & DSL - Harbor	191.62	1,960.46
Water & Sewer - Harbor	272.41	5,108.66
Total South Whidbey Harbor Ops	11,353.63	168,549.92
Total Expense	84,186.04	1,045,718.72
Net Ordinary Income	-45,878.60	-44,096.45

	Oct 26	Jan - Oct 26
Other Income/Expense		
Other Income		
Capital Revenue		
Bond Interest		
2018A Bond Interest Income	0.00	2,313.45
2018B Bond Interest Income	0.00	2,313.41
Total Bond Interest	0.00	4,626.86
Fairgrounds		
RCEDF Grant - Fairgrounds	0.00	468.00
WSDA Grant - Fairgrounds		
FG Bathroom Imp. Proj.	14,081.50	14,081.50
Total WSDA Grant - Fairgrounds	14,081.50	14,081.50
Total Fairgrounds	14,081.50	14,549.50
Total Capital Revenue	14,081.50	19,176.36
Total Other Income	14,081.50	19,176.36
Other Expense		
Capital Expenditures		
2012 LTGO Bond		
2012 LTGO Bond Fees	0.00	350.00
2012 LTGO Bond Interest	0.00	6,250.00
Total 2012 LTGO Bond	0.00	6,600.00
2016 LTGO Bond		
2016 LTGO Bond Interest	0.00	183.75
2016 LTGO Bond Principal	0.00	15,000.00
Total 2016 LTGO Bond	0.00	15,183.75
2018A LTGO Bond		
2018A LTGO Bond Fees	0.00	350.00
2018A LTGO Bond Interest	0.00	7,722.50
Total 2018A LTGO Bond	0.00	8,072.50
2018B LTGO Bond (Taxable)		
2018B LTGO Bond Fees	0.00	350.00
2018B LTGO Bond Interest	0.00	9,296.25
Total 2018B LTGO Bond (Taxable)	0.00	9,646.25
Clinton Dock-Passenger Ferry	0.00	8,232.42
Fairgrounds - Cap Improvements	0.00	12,657.09
Large Equipment Purchases	0.00	95,175.05

	Oct 26	Jan - Oct 26
Poss. Emergency Repairs-FEMA	0.00	9,883.48
RCO Possession Boarding Floats	561.00	75,714.82
Total Capital Expenditures	561.00	241,165.36
Total Other Expense	561.00	241,165.36
Net Other Income	13,520.50	-221,989.00
Net Income	**-32,358.10**	**-266,085.45**

Department of Revenue
Washington State

Form 64 0100

Reset form

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I **Jim Pivarnik** *(Name)*, **Executive Director** *(Title)*, for **The Port Of South Whidbey** *(District name)*, do hereby certify to the **Island** *(Name of county)* County legislative authority that the **Commissioners** *(Commissioners, Council, Board, etc.)* of said district requests that the following levy amounts be collected in **2027** *(Year of collection)* as provided in the district's budget, which was adopted following a public hearing held on **11/10/2026** *(Date of public hearing).*

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount, which includes the amounts below.	1,475,000.00	
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount, which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ **Date:** _____

Print form

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

Resolution No. 26-13

A Resolution of the Board of Commissioners of the Port District of South Whidbey Island, to establish a New Deposit Account with Heritage Bank

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 is looking at entering an agreement with a Park Mobile, parking fee management company to manage payments for the parking at the Humphrey Road parking lot.

WHEREAS, Park Mobile collects all credit card fees associated with daily parking at the lot, , and remits the aggregate amount as revenue to the Port on a daily basis; and

WHEREAS, The Island County Treasurer informed the Port that in order to receive electronic payments, the Port needs to establish a new deposit account with Heritage Bank that will automatically sweep to the Island County's Port account; and

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the Port to take specific action to establish a new deposit account with Heritage Bank.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Commissioners of the Port District of South Whidbey Island to authorize the establishment of a new deposit account with Heritage Bank for the purpose of receiving electronic transfer deposits from Park Mobile.

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

_____

Commissioner Greg Easton

_____

Commissioner Curt Gordon

_____

Commissioner Jack Ng

ATTEST:

_____

Executive Director, Port of South Whidbey

Executive Director Report – November 10, 2026
Regular Meeting

Contents

Audit Progress
City Fairgrounds Planning Update
Creative District
Budget Documents to the County

Audit

The Accountably Audit performed by the State Auditor's Office for years 2023-2025 has been completed. All records that the Auditors have requested have been identified and provided to the them. At this time, they are working on their formal report and it should be available by mid-November. The initial indications are that all procedure have been adhered to and we are expecting a clean audit.

City Planning Update

In talking to City planning staff, the Port has now been placed on the schedule for consideration of our overlay zone at the Fairgrounds. It is scheduled for the planning Commission in November then on to Council in December with decision by late January. The city is not moving forward with consideration for expanded uses at the Fairgrounds this time. I will keep you posted for the next opening.

Creative District

Staff has had several meetings with representatives from the Langley Chamber of Commerce this month. The Chamber will continue to manage the Creative District's grant funding from ArtsWA. This particular grant was originally written to provide access to the Burrier Building so that it could be used for community functions related to the arts. In our last meeting we included Nancy Thelen from the fair Association to determine the best routes for an access ramp to be constructed. This will be phase one of a multi grant cycle to make the building function better for community functions.

All Budget and Levy documents will be sent to the County's offices before the 20th of November.

October 2026 Operations Report

Maintenance:

The boat ramp at possession beach has now been repaired. Anania Trucking and Excavating did a thorough job in replacing the panels and I'm hopeful this will be the last of the issues there. Otherwise, the landscaping reset at the Possession Beach property is nearly complete. We have opened up the space quite a bit to better serve the view from around the property.

The floating docks have been removed from both the Bush Point and Possession Beach boat ramps. Extraction went smoothly, and we will address some minor repairs to the bush point docks before next season.

We have received the first set of solar panels for the Fairground's EV charging stations, and are excited to see this project through.

Now that we have officially entered into the slow season around our properties the maintenance team is preparing multiple improvement projects around the district.

Operations:

I have been working with the Clinton Chamber of Commerce and the Sound Stewards Organization to make our display kiosk at the Clinton Beach park available for the, to display information publicly.

We are in the process of planning the ADA access ramp into the Burrier building at the fairgrounds. Permitting will be submitted soon.

I have been working with Island Beach Access to finalize the permit application with them for the ADA beach mats, which will be submitted soon. Additionally, WSDOT Ferries have submitted the first round of permitting to correct the damage to the beach at the Clinton Beach Park. This process will take some time, but the first step towards a solution has been taken

Respectfully submitted,

Christian Tomisser
Operations Manager
Port of South Whidbey

Fairgrounds Manager Report
October 2026

Fairgrounds Manager Report
October 2026

October Events:
No public events

Upcoming Events:
December 12th – Cowboy Christmas Market w/ Satin & Spur – Burrier Community Room
Dec 11, 12, 19 – Langley Holiday Market – Turner Building
The Country Christmas Market has opted not to host their sale this year.

Coffman Kitchen: Unplugged Coffee has graduated to their own space and is no longer a tenant of the Fairgrounds. Congratulations to them on their success.
Taking their place will be Tacos Godoy, a local taco trailer set up at Double Bluff Brewing in Langley.

Coffman Building: Groundswell Jiu-Jitsu has made the Coffman Building their own, and it looks great. Their grand opening to the public is coming soon.

Pole Kitchen: Bar K Trading Post & Bakery is operating three days per week as our bakery tenant. We currently don't have any other renters in this kitchen.

Burrier Building: The Port, Fair, Creative District, and Thelan Construction met on 11/3 to finalize plans to construct an ADA access ramp on the East side of the building, and then replace the existing ramp on the Midway side of the building with a set of easily used stairs. This will be completed with Creative District grant money by the end of the year.

Campground: Very low occupancy.

Staffing: Scot has still been doing a fine job as our campground host and hasn't reported any problems in that area.

General: Our restrooms are locked down for the year and only accessible with codes given to the tenants or campers when they register and pay online.

Horse Barns: David met with 4H leaders from the Rainshadow Ranchers and Centaurs to discuss the condition of the barns and how to preserve them for a few more years until they can be replaced using WSDA Fair Grant money. They have requested that an engineer inspect the buildings before the end of the year and that a plan be made based on that report.

Port of South Whidbey
1804 Scott Road, Suite 303 o P.O. Box 872
Freeland, WA 98249
Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

October Harbormaster Report

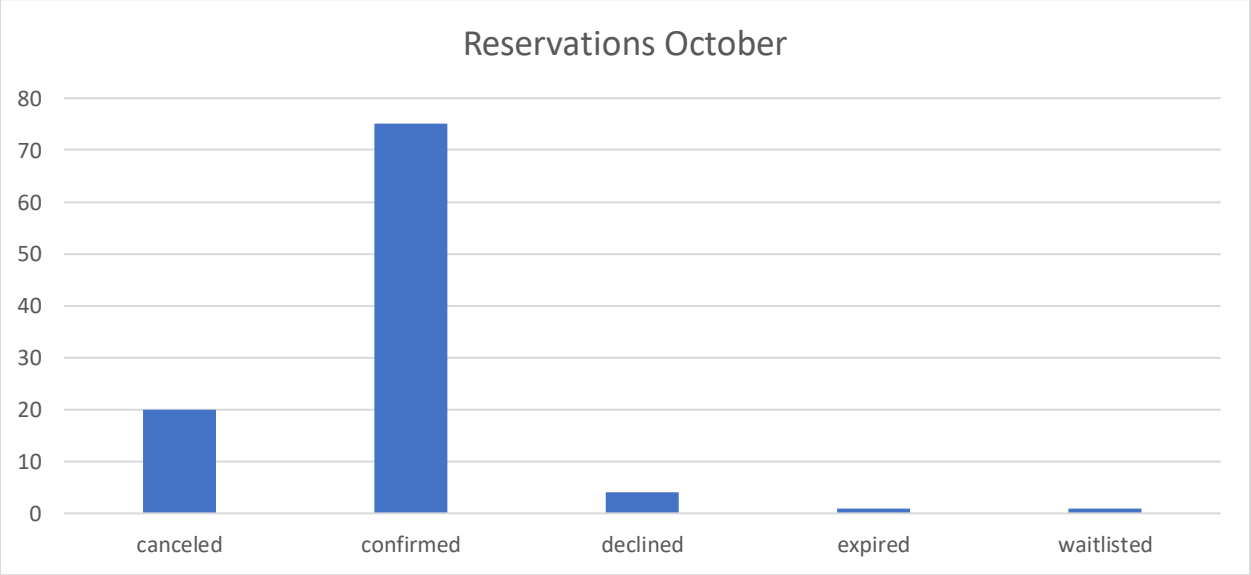
Harbor Occupancy:

Higher number of cancellations this month on reservations, mostly due to wet and windy weather. Fewer day stops also likely for same reason.

Seasonal Contract and Month-to-Month occupancy is filling the inner harbor and going very well, with a mix of commercial fishermen, families going sailing, and locals that are anchored during the summer months outside the Harbor.

Revenue:

Total DockWa Reservations September: 75
Total Day Stops September: 31
Total Overnight Stays with No Reservation: 17



DockWa Reservation Revenue: $7,779.93

Day/Overnight Revenue @ Harbor: $1,115.00

Contracted/Monthly Moorage: $6,833.69

Total: $15,728.62

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Harbor Maintenance:

Dock Cleaning:
We have received reviews regarding the cleanliness of the docks, which are regularly maintained using the water stations that line the docks. This water is expensive to use on a regular basis, but is necessary due to the amount of wildlife present at the Harbor. I recommend we immediately acquire a mobile, Saltwater-rated Trash Pump to recycle filtered water from the Harbor. We could save a significant amount of money switching to this type of system. This same setup could also be used to clear the boat launch ramp so there is less salt water exposure on equipment. They are approximately $800 for a Honda and need hoses/nozzles.

Harbor Boat:
The Harbor Boat has been sitting for at least 6 years. At the end of October, we started assessing what will need to be done to make the Boat seaworthy again for use in regular harbor maintenance like clearing of logs. We have recently replaced one of the trailer tires, and will continue to work in house during the slow time of the year to save on repair costs.

Update to Winter Hours:

We have adjusted our availability to 7 days a week due to the number of visitors and boaters at the Harbor. The Harbor has too many visitors that are new and/or unfamiliar with protocols regarding the Harbor, boats, wildlife, and property boundaries/usage, it is in our best interest to manage this asset daily.

Conclusion:

The Harbor is doing great! Nice weather would bring numbers back up.

End of Report
Kevin Murphy, Harbormaster
November 5, 2026