

## AGENDA

### PORT OF SIUSLAW COMMISSION MEETING

Mapleton High School  
10878 E. Mapleton Rd, Mapleton, Oregon  
April 19, 2017

**6:30pm Executive Session per:**    **ORS 192.660 (2) (a)**  
  **ORS 192.660 (2) (e)**  
  **ORS 192.660 (2) (f)**

#### **7:00pm Regular Meeting**

1	Call to Order	Caputo
2	Public Comment (limited to 15 minutes/5 minutes per speaker)	
3	Approval of Minutes by Consent	Caputo
4	Financial Statements by Consent	McClure
5	Appoint Budget Committee Members	Caputo
6	Commissioner & Port Manager Reports	
7	Public Comment (limited to 15 minutes/5 minutes per speaker)	
8	Adjourn	

#### Up Coming Events:

May 8, 2017	5:30pm	1 <sup>st</sup> Budget Committee Meeting Port of Siuslaw Conference Room
May 10, 2017	5:30pm	2nd Budget Committee Meeting, if needed Port of Siuslaw Conference Room
May 17, 2017	7:00pm	Regular Meeting Port of Siuslaw Conference Room



## MINUTES

### PORT OF SIUSLAW COMMISSION MEETING

Wednesday, March 15, 2017, 7:00pm

100 Harbor Street, Florence, Oregon 97439

### **The Port of Siuslaw Commissioners met in Executive Session per ORS 192.660 (2) (a) and 192.660 (2) (e) from 6:30pm to 7:15pm.**

**Commissioners Attending:** Ron Caputo, Terry Duman, Nancy Rickard, David Huntington, Mike Buckwald

**Staff Attending:** Steven Leskin, Port Manager; Dina McClure, Administrative Assistant

1. **Commission President Caputo called the meeting to order at 7:17pm.**
2. **Public Comment:**
  - Michelle Culwell, a moorage customer, was upset with how she was treated by Port staff during the process of renewing her annual moorage contract.
  - David Swinney, who is running for Port Commissioner, said the current Port Commissioners should protect Port property from development and find alternatives to the proposed methods for the C-Row Erosion Project.
  - Gordon Owen, a moorage customer, was upset he was still being charged the daily rate after paying \$5K to prevent his boat from being auctioned. Owen said staff won't accept his payments on weekends and other moorage customers, who pay late, don't get treated this way.
  - Len Christensen, a moorage customer, wanted clarification why he can't get the commercial rate on his boat when he has purchased a Tuna permit and commercial fishing gear.
3. **Approval of the Minutes by Consent:** Commissioner Duman asked for a correction in the Special Meeting Minutes from February 20. Duman said the second to last paragraph on page 3 should read "Duman asked the Chair, and the Chair said yes, we will ask staff to recalculate the fees owed". With that correction, the Minutes were approved by Consent.
4. **Approval of the Financials by Consent:** Commissioner Buckwald asked McClure to explain the \$31K spent in Facilities and to define Opening Balance Equity on the Combined Balance Sheet. Leskin said there was a lot of expense for work done in the marina during February. McClure said she would get the definition for the account on the Balance Sheet and report back to Buckwald. The Financials were approved by Consent.
5. **Appoint Budget Committee Members:** No applications were received. Commissioner Caputo said they appoint new members at the April meeting.

- 6. Resolution 3-15-17A To Clarify the Meaning of a Commercial Vessel:** Leskin read the six bullet points on the Resolution. Commissioner's Buckwald and Duman agreed five out of the six criteria were fine, but did not agree with #5 where the Port manager, in his sole discretion, shall determine what constitutes a commercial or historical vessel. They suggested that criteria be eliminated from the Resolution. Leskin said that criteria should remain so the manager has the authority to prevent customers from gaming the rules in order to receive the commercial moorage rate. There was further discussion. **On the Motion, made by Commissioner Buckwald, and seconded by Commissioner Huntington, the board adopted Resolution 3-15-17A, eliminating the criteria in #5. Commissioners Caputo, Huntington, Buckwald, and Duman voted yes. Commissioner Rickard voted no.**
- 7. Resolution 3-15-17B To Authorize 1499 Bay Street Building Repairs:** Leskin said rot was identified during the repair of the building, bringing the total cost of the project to \$7K. **On the Motion, made by Commissioner Rickard, and seconded by Commissioner Huntington, the board voted unanimously to adopt Resolution 3-15-17B.**
- 8. Resolution 3-15-17C To Authorize F Dock Repairs:** Leskin said there was a misunderstanding on the cost for the replacement float during the bid process, and the project was going to cost \$7K over what the board previously authorized. **On the Motion, made by Commissioner Buckwald, and seconded by Commissioner Rickard, the board voted unanimously to adopt Resolution 3-15-17C.**
- 9. Resolution 3-15-17D Appropriations Transfer:** Leskin read the list of proposed transfers. Commissioner Buckwald said the \$15K transfer to the Capital Maintenance Fund should be done during the budget process and not come from Contingency. **On the Motion, made by Commissioner Buckwald, and seconded by Commissioner Rickard, the board voted unanimously to adopt Resolution 3-15-17D with a transfer amount of \$30K instead of \$45K.**
- 10. Commissioner & Manager Reports:**

  - Commissioner Caputo attended a FURA Budget meeting, a Chamber meeting, and was present during Governor Brown's visit.
  - Commissioner Rickard attended a Siuslaw Watershed Council meeting, a City Council meeting, a Lane ACT meeting, and was also present during Governor Brown's visit.
- 11. Port News from Around Oregon:** Commissioner Duman commented about the article in the packet regarding the Port of Toledo's shipyard. Leskin said the shipyard contributes economic development to the community and provides jobs.

**President Caputo adjourned the meeting at 8:22pm, then re-opened the meeting to hear additional public comment.**

**12. Public Comment:**

- Wendy Jarman said she was speaking to “stand by” her friends, David Swinney and Michelle Culwell. Jarman said the boat owned by Swinney and Culwell is an attraction, they faithfully pay their fees, and all customers should be treated equally.
- Michelle Culwell said staff had no intention of renewing their annual moorage contract. Culwell said Leskin threatened to throw them out and their moorage is now on a month to month agreement.

Manager Leskin read an incident report dated February 16, 2017, when David Swinney came to the office to renew his contract and pay moorage. Swinney didn't have proof of insurance, so payment was denied. Swinney demanded someone take his money, and accused the Port of wanting his boat. Swinney used profanity and Leskin warned eviction if Swinney used profanity again. Leskin added there are prior incidents in the file regarding Swinney.

Commissioner Duman expressed concern for potential lawsuit when staff decline payments and aggravate customers. Duman accused Leskin of not controlling staff, of discrimination, and not following policy. Duman said Swinney has not caused trouble in the past, every customer brings money into the community, and Leskin needs to get along with people.

- Gordon Owen said he received a letter a year ago to clean his boat, was never informed when annual moorage payments went from three times a year to twice a year, and the attitude he receives is passive aggressive and vindictive.

**13. Adjourn: President Caputo adjourned the meeting at 8:38pm.**

**MINUTES**  
PORT OF SIUSLAW SPECIAL MEETING  
Friday, March 31, 2017, 4:00pm  
100 Harbor Street, Florence, Oregon 97439

**Commissioners Attending:** Ron Caputo, Terry Duman, Nancy Rickard, David Huntington, Mike Buckwald

**Staff Attending:** Steven Leskin, Port Manager; Dina McClure, Administrative Assistant

The purpose of the meeting was to hold an Executive Session per ORS 192.660(2)(b) to consider dismissal or discipline of, or hear charges or complaints against an officer, employee, staff member or agent, if the individual does not request an open hearing. Manager Leskin requested an open hearing.

1. **Call to Order:** Port Commission President Caputo called the meeting to order at 4:00pm. Caputo said there would be no public comments and the board would only discuss what is on the agenda which are items from the last meeting.
2. **Discuss Response to Swinney/Culwell Email:** Commissioner Caputo said he didn't want to lose Swinney and Culwell as moorage customers and told Manager Leskin to give them the best moorage rate for their vessel. Commissioner Duman said the situation with Swinney would have de-escalated if staff had taken Swinney's moorage payment. Commissioner Caputo proposed Leskin take a 16 hour class on anger management. Commissioners Caputo, Huntington, and Buckwald agreed that Leskin should write a letter of apology to Swinney and Culwell for reading inappropriate language at a public Port meeting. Commissioner Rickard said there should be recourse for Swinney's behavior in the office and did not agree Leskin should write a letter of apology. Manager Leskin said there have been multiple incidents regarding Swinney's behavior and he would not write a letter of apology.
3. **Discuss Moorage Rate for Len Christensen:** Commissioner Caputo said Christensen has become a commercial fisherman and, with the board's permission, told Leskin to give Christensen the commercial moorage rate. Leskin said Christensen will receive the commercial rate when Christensen brings copies of the required commercial paperwork to the office.
4. **Discuss Status of Gordon Owen's Moorage Account:** Commissioner Caputo said all port staff need to have a helpful attitude and charging Owen the daily rate needs to be stopped. Caputo told Leskin to schedule a meeting with Owen to discuss future moorage and asked Commissioners Huntington and Rickard to attend. Leskin said Owen has a balance owing, is not in compliance with paperwork, and Leskin plans to pursue criminal charges. Commissioner Duman said the board did not receive the breakdown of fees they requested from staff. Leskin said staff provided the board with a fee breakdown at the meeting on February 20.

5. **Discuss Customer Service Policy:** Commissioner Caputo asked Manager Leskin to schedule a staff meeting for Caputo to attend so he can address the employees about providing good customer service. Leskin said the Hercules reservation system provides guest feedback and the Port has received high ratings for staff friendliness and efficiency. Commissioner Rickard said it was the manager's responsibility to oversee staff customer service, not board members. Leskin agreed to let Caputo attend a staff meeting but board members addressing staff is not in compliance with what is written in the Port of Siuslaw Commission Rules, Regulations, Duties, and Responsibilities manual.
  
6. **Discuss Project Expense Authorization from March 15, 2017 Meeting:** Commissioner Caputo said recent projects have gone over budget and he appointed Commissioners Buckwald and Duman to review all contracts over \$5K prior to acceptance. There was discussion regarding the Manager's spending authority of \$5K and going to public bid for projects exceeding \$10K. Commissioner's Duman and Buckwald were concerned that Leskin, at the last meeting, requested retroactive authorization for repairs exceeding \$5K at the 1499 Bay Street building. There was discussion about the request to spend an additional \$7K to repair D Dock. Leskin admitted staff made a mistake on the original bid and that is why he requested authorization from the board at the last meeting.

Commissioner Caputo told Leskin the items presented need to be completed within 30 days. Caputo said the letter of apology to Swinney needs to be completed within seven days. Leskin said he would not write a letter of apology to Swinney or take an anger management class. Commissioner Rickard disagreed with the demands made to Leskin. Caputo said he would contact legal counsel.

**Commissioner Caputo adjourned the meeting at 4:37pm.**

**Port of Siuslaw**  
**Combined Balance Sheet**  
 As of March 31, 2017

	<b>Mar 31, 17</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · BB Checking - General Fund	30,738.69
1003 · BB SAV - Capital Reserve	49,382.05
1005 · BB MMA - General Fund	562,992.14
1050 · BB MMA - ICM	5,047.01
1070 · Petty Cash	850.00
<b>Total Checking/Savings</b>	649,009.89
<b>Other Current Assets</b>	
1130 · Inventory - Gas	3,586.30
1140 · Inventory - Diessel	5,533.10
1220 · Accounts Receivable	3,092.44
1250 · Taxes receivable	22,652.00
1450 · Prepaid insurance	23,608.50
1499 · Undeposited Funds	206.88
<b>Total Other Current Assets</b>	58,679.22
<b>Total Current Assets</b>	707,689.11
<b>Fixed Assets</b>	
1510 · Land	2,617,874.00
1515 · Land Improvements	1,368,652.50
1520 · Buildings & Docks	7,553,937.56
1525 · Equipment & Vehicles	751,461.71
1615 · Accum Depr - Land Improvements	-1,237,863.70
1620 · Accum Depr - Buildings & Docks	-4,101,052.33
1625 · Accum Depr - Equip & Vehicles	-689,511.44
<b>Total Fixed Assets</b>	6,263,498.30
<b>TOTAL ASSETS</b>	<b>6,971,187.41</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · *Accounts Payable	10,960.54
<b>Total Accounts Payable</b>	10,960.54
<b>Credit Cards</b>	
2021 · Port Credit Card 1	3,853.57
2022 · Port Credit Card 2	743.17
<b>Total Credit Cards</b>	4,596.74
<b>Other Current Liabilities</b>	
2030 · Deposits Held	7,700.00
2045 · Unearned CG Revenue (Hercules)	142,297.45
2050 · Deferred Compensation Plan NRS	9,281.63
2150 · Payroll related Liabilites	590.43
2160 · Accrued Interest	57,261.04
2495 · Current Ptn of Lon-Term Debt	58,673.90
<b>Total Other Current Liabilities</b>	275,804.45
<b>Total Current Liabilities</b>	291,361.73
<b>Long Term Liabilities</b>	
2380 · Long-Term Debt current portion	-58,673.90
2390 · OBD Loan L0004 Bdwk	108,562.42
2440 · OBD Loan 524016 Dredging	59,221.96
2491 · OBD Loan 525186 MSLTD	491,556.57
2492 · OBD Loan 525196 Wharf	339,269.69
2993 · BB Loan 1000214241 PVIP	225,867.26
<b>Total Long Term Liabilities</b>	1,165,804.00

4:55 PM  
04/10/17  
Accrual Basis

**Port of Siuslaw**  
**Combined Balance Sheet**  
As of March 31, 2017

	<u>Mar 31, 17</u>
<b>Total Liabilities</b>	1,457,165.73
<b>Equity</b>	
3000 · Opening Bal Equity	-104,709.66
3300 · Invested in Capital Assets	5,039,020.40
3900 · Fund Balance	93,546.89
Net Income	486,164.05
<b>Total Equity</b>	<u>5,514,021.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,971,187.41</u></u>



**Port of Siuslaw**  
**Profit & Loss Budget vs. Actual - General Fund**  
July 2016 through March 2017

											TOTAL	
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Year to Date	Budget	Variance
<b>Income</b>												
4100 - Available Beginning Cash	356,583.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	356,583.05	385,000.00	-28,416.95
<b>4140 - Campground Revenue</b>												
4141 - RV Sites- Taxable	44,069.01	37,305.92	38,368.22	20,129.71	12,771.28	4,411.75	5,559.05	5,315.25	10,697.41	178,627.60	259,000.00	-80,372.40
4142 - RV Sites -Non Taxable	19,133.98	29,810.07	19,982.21	4,115.43	2,091.00	5,064.64	3,222.36	2,714.02	3,304.47	89,438.18	92,000.00	-2,561.82
4143 - RV Site - Add'l revenue	1,517.01	980.04	735.49	172.88	200.50	459.00	-130.00	181.00	373.00	4,488.92	5,000.00	-511.08
4144 - Transient Room Tax	5,335.71	4,551.05	4,698.06	2,478.09	982.50	450.00	596.56	574.15	1,142.96	20,809.08	27,500.00	-6,690.92
4145 - Reservation Fees	4,260.00	3,750.00	4,410.00	1,670.00	480.00	360.00	180.00	240.00	750.00	16,100.00	16,500.00	-400.00
<b>Total 4140 - Campground Revenue</b>	<b>74,315.71</b>	<b>76,397.08</b>	<b>68,193.98</b>	<b>28,566.11</b>	<b>16,525.28</b>	<b>10,745.39</b>	<b>9,427.97</b>	<b>9,024.42</b>	<b>16,267.84</b>	<b>309,463.78</b>	<b>400,000.00</b>	<b>-90,536.22</b>
<b>4150 - Leases</b>												
4151 - Building Lease - 1499 Bay St	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	7,200.00	15,000.00	-7,800.00
4152 - Building Lease - 080A Harbor St	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	10,800.00	14,400.00	-3,600.00
4153 - Wharf lease - ICM	4,129.90	4,129.90	4,129.90	4,129.90	4,129.90	4,129.90	4,129.90	4,542.08	4,542.08	37,993.46	49,560.00	-11,566.54
4154 - Wharf lease - Mo's	8,481.59	8,481.59	8,481.59	8,481.59	8,481.59	8,481.59	8,481.59	8,481.59	8,481.59	76,334.31	102,040.00	-25,705.69
4155 - Concessions	2,500.00	2,487.50	2,212.50	850.00	0.00	0.00	0.00	0.00	0.00	8,050.00	9,000.00	-950.00
4156 - Docking Lease	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	900.00	0.00	900.00
<b>Total 4150 - Leases</b>	<b>17,611.49</b>	<b>17,598.99</b>	<b>17,323.99</b>	<b>15,961.49</b>	<b>15,111.49</b>	<b>15,111.49</b>	<b>13,911.49</b>	<b>14,323.67</b>	<b>14,323.67</b>	<b>141,277.77</b>	<b>190,000.00</b>	<b>-48,722.23</b>
<b>4160 - Moorage</b>												
4162 - Commercial Moorage	1,383.38	1,752.64	1,684.69	2,789.48	-331.45	1,042.56	1,037.11	946.31	860.42	11,165.14	14,400.00	-3,234.86
4163 - Sport Moorage	6,851.30	14,276.38	19,444.48	9,784.15	2,943.55	3,281.47	2,872.77	3,647.25	3,626.86	66,728.21	64,600.00	2,128.21
4165 - Liveaboard Fees	120.00	120.00	120.00	40.00	80.00	80.00	63.31	123.33	-236.67	509.97	1,000.00	-490.03
<b>Total 4160 - Moorage</b>	<b>8,354.68</b>	<b>16,149.02</b>	<b>21,249.17</b>	<b>12,613.63</b>	<b>2,692.10</b>	<b>4,404.03</b>	<b>3,973.19</b>	<b>4,716.89</b>	<b>4,250.61</b>	<b>78,403.32</b>	<b>80,000.00</b>	<b>-1,596.68</b>
<b>4170 - Storage</b>												
4171 - Outside storage	223.09	173.09	173.09	173.09	148.36	148.36	148.36	148.36	148.36	1,484.16	2,000.00	-515.84
4172 - Indoor Storage	1,890.00	1,975.00	2,265.00	2,232.50	299.00	1,891.50	1,863.50	1,932.50	1,880.00	16,229.00	18,000.00	-1,771.00
<b>Total 4170 - Storage</b>	<b>2,113.09</b>	<b>2,148.09</b>	<b>2,438.09</b>	<b>2,405.59</b>	<b>447.36</b>	<b>2,039.86</b>	<b>2,011.86</b>	<b>2,080.86</b>	<b>2,028.36</b>	<b>17,713.16</b>	<b>20,000.00</b>	<b>-2,286.84</b>
<b>4190 - Marine Fuel</b>												
4191 - Diesel	3,074.37	496.09	1,126.47	591.47	122.33	0.00	0.00	66.30	0.00	5,477.03	6,000.00	-522.97
4192 - Gas, Non-ethanol	1,058.03	6,029.72	12,736.12	-730.80	470.00	8,670.33	486.28	146.80	294.81	29,161.29	44,000.00	-14,838.71
<b>Total 4190 - Marine Fuel</b>	<b>4,132.40</b>	<b>6,525.81</b>	<b>13,862.59</b>	<b>-139.33</b>	<b>592.33</b>	<b>8,670.33</b>	<b>486.28</b>	<b>213.10</b>	<b>294.81</b>	<b>34,638.32</b>	<b>50,000.00</b>	<b>-15,361.68</b>

**Port of Siuslaw**  
**Profit & Loss Budget vs. Actual - General Fund**  
July 2016 through March 2017

											TOTAL	
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Year to Date	Budget	Variance
<b>4200 - Other Facility Income</b>												
<b>4210 - Parking Income</b>	849.76	3,207.10	4,019.13	1,348.25	151.85	33.00	65.00	1,429.37	16.85	11,120.31	12,000.00	-879.69
<b>4220 - Dump Station Fees</b>	90.00	1,093.50	60.00	2,154.25	15.00	25.00	1,157.00	0.00	10.00	4,604.75	4,000.00	604.75
<b>4230 - Gazebo Rental</b>	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00
<b>4240 - Vending Sales</b>	938.75	1,664.00	1,483.16	566.50	321.30	135.00	148.50	154.00	241.75	5,652.96	7,000.00	-1,347.04
<b>4250 - Forklift &amp; Hoist</b>	75.00	0.00	0.00	0.00	25.00	0.00	0.00	-25.00	25.00	100.00	250.00	-150.00
<b>4252 - Seafood Seller Permits</b>	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	100.00	100.00
<b>4253 - Charter/Guide Permit</b>	100.00	700.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	150.00	850.00
<b>4270 - Retail Sales</b>	130.00	129.00	181.00	52.00	23.00	3.00	0.00	0.00	45.00	563.00	1,000.00	-437.00
<b>4300 - Cash Over/Short</b>	-52.00	169.62	-102.44	-42.20	2.60	86.66	-93.39	1.00	96.08	65.93	0.00	65.93
<b>Total 4200 - Other Facility Income</b>	2,356.51	6,963.22	5,840.85	4,078.80	538.75	282.66	1,277.11	1,559.37	434.68	23,331.95	24,500.00	-1,168.05
<b>4500 - Levied Taxes</b>												
<b>4510 - Current Levied Taxes</b>	226.52	466.87	360.24	415.15	196,774.06	70,280.56	3,486.89	0.00	7,838.61	279,848.90	280,000.00	-151.10
<b>4520 - Prior Years Levied Taxes</b>	169.87	386.75	276.23	307.03	778.54	237.44	414.21	200.40	222.68	2,993.15	4,000.00	-1,006.85
<b>4525 - Levied Tax Interest</b>	41.12	110.08	80.32	96.38	81.10	52.57	61.13	142.45	49.42	714.57	0.00	714.57
<b>Total 4500 - Levied Taxes</b>	437.51	963.70	716.79	818.56	197,633.70	70,570.57	3,962.23	342.85	8,110.71	283,556.62	284,000.00	-443.38
<b>4515 - State Forest Sales</b>	0.00	356.88	0.00	0.00	0.00	0.00	0.00	0.00	1,944.35	2,301.23	0.00	2,301.23
<b>4540 - Interest Income</b>	22.25	24.76	26.51	27.91	27.60	39.90	38.92	33.41	35.15	276.41	500.00	-223.59
<b>4550 - Maintenance Assistance Program</b>	0.00	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00	19,000.00	0.00
<b>4600 - Miscellaneous Income</b>	1,094.92	3,807.40	1,123.30	4,194.79	-849.39	855.46	1,133.22	169.40	4,128.31	15,657.41	10,000.00	5,657.41
<b>4650 - Sale of Surplus Equipment</b>	400.00	0.00	806.64	0.00	226.00	0.00	4,610.10	250.00	0.00	6,292.74	0.00	6,292.74
<b>4840 - Grants</b>	0.00	4,381.05	500.00	0.00	0.00	0.00	0.00	0.00	0.00	4,881.05	0.00	4,881.05
<b>Total Income</b>	467,421.61	135,316.00	151,081.91	68,527.55	232,945.22	112,719.69	40,832.37	32,713.97	51,818.49	1,293,376.81	1,463,000.00	-169,623.19
	467,421.61	135,316.00	151,081.91	68,527.55	232,945.22	112,719.69	40,832.37	32,713.97	51,818.49	1,293,376.81	1,463,000.00	-169,623.19
<b>Expense</b>												
<b>5000 - Personal Services</b>												
<b>5020 - Port Manager</b>	5,208.34	5,208.34	8,201.79	2,708.33	5,416.66	5,416.66	5,416.66	5,416.66	8,124.99	51,118.43	65,000.00	-13,881.57
<b>5030 - Administrative Assistant</b>	3,426.72	3,348.84	5,295.85	1,557.60	3,426.72	3,643.30	3,270.96	3,563.01	4,828.57	32,361.57	40,495.00	-8,133.43
<b>5036 - Project Coordinator</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,246.00	-29,246.00
<b>5045 - Services Lead</b>	2,617.20	2,583.00	3,985.20	1,180.80	2,539.80	2,750.96	2,397.60	2,646.00	3,573.00	24,273.56	29,960.00	-5,686.44
<b>5050 - Office Assistant</b>	0.00	0.00	1,137.00	891.00	2,059.50	2,141.06	1,995.48	2,188.50	2,920.50	13,333.04	0.00	13,333.04
<b>5061 - Campground Staff</b>	1,475.21	2,136.76	3,372.70	460.35	781.20	783.35	437.25	362.45	580.25	10,389.52	12,840.00	-2,450.48

**Port of Siuslaw**  
**Profit & Loss Budget vs. Actual - General Fund**  
July 2016 through March 2017

											TOTAL	
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Year to Date	Budget	Variance
<b>5075 - Maintenance I Lead</b>	3,686.00	3,686.00	5,529.00	1,843.00	3,686.00	3,956.71	3,686.00	3,686.00	5,529.00	35,287.71	44,230.00	-8,942.29
<b>5076 - Maintenance II</b>	2,817.05	2,694.56	4,183.46	1,496.00	3,060.00	3,262.71	3,128.00	2,900.00	4,585.00	28,126.78	31,842.00	-3,715.22
<b>5077 - Maintenance III</b>	1,816.08	1,895.04	1,752.91	0.00	0.00	0.00	0.00	0.00	1,828.50	7,292.53	23,471.00	-16,178.47
<b>5078 - Groundskeeper</b>	899.78	1,112.51	1,288.63	791.67	1,785.60	2,502.07	0.00	0.00	0.00	8,380.26	29,009.00	-20,628.74
<b>5110 - Payroll taxes</b>	1,962.61	2,026.35	3,059.60	944.05	1,932.27	2,027.79	1,898.06	1,939.23	2,982.56	18,772.52	31,220.00	-12,447.48
<b>5180 - Health Insurance</b>	3,600.02	3,605.81	3,594.98	2,567.85	3,081.42	4,622.13	3,594.99	2,054.27	3,081.42	29,802.89	49,303.00	-19,500.11
<b>5181 - Life Insurance</b>	15.05	15.05	15.05	10.75	12.90	19.35	15.05	8.60	12.90	124.70	1,500.00	-1,375.30
<b>5182 - Dental Insurance</b>	349.85	330.24	330.26	235.90	283.08	424.62	330.26	188.72	283.08	2,756.01	4,530.00	-1,773.99
<b>5190 - Workers Compensation Insurance</b>	6,952.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,952.57	8,000.00	-1,047.43
<b>5251 - Applicant Expenses</b>	29.70	0.00	29.00	50.00	10.00	96.00	45.00	7.00	0.00	266.70	154.00	112.70
<b>5270 - Retirement</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00
<b>5275 - Compensated absences</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00
<b>5280 - Overtime</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00
<b>Total 5000 - Personal Services</b>	<b>34,856.18</b>	<b>28,642.50</b>	<b>41,775.43</b>	<b>14,737.30</b>	<b>28,075.15</b>	<b>31,646.71</b>	<b>26,215.31</b>	<b>24,960.44</b>	<b>38,329.77</b>	<b>269,238.79</b>	<b>413,800.00</b>	<b>-144,561.21</b>
<b>5300 - Material and Services</b>												
<b>5260 - Employee Training</b>	0.00	0.00	50.00	100.00	0.00	128.00	150.00	0.00	0.00	428.00	1,500.00	-1,072.00
<b>5310 - Grant Expenses</b>	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	2,500.00	-2,000.00
<b>5340 - Advertising</b>	239.15	4,303.31	1,011.83	0.00	241.77	147.24	0.00	589.00	1,400.00	7,932.30	12,000.00	-4,067.70
<b>5345 - Web Site</b>	0.00	0.00	0.00	219.43	0.00	700.00	0.00	0.00	0.00	919.43	2,000.00	-1,080.57
<b>5350 - Office Supplies</b>	263.13	162.30	257.90	337.58	752.40	55.05	236.33	51.29	274.16	2,390.14	3,000.00	-609.86
<b>5360 - Operation Supplies</b>	788.62	2,693.72	2,247.46	594.72	180.28	799.81	1,354.99	509.39	752.79	9,921.78	15,000.00	-5,078.22
<b>5370 - Marine Fuel</b>	2,091.90	4,348.70	11,002.57	-52.85	-43.11	8,538.72	0.00	-72.95	-84.70	25,728.28	45,000.00	-19,271.72
<b>5410 - Audit</b>	0.00	0.00	0.00	0.00	3,750.00	4,000.00	0.00	0.00	0.00	7,750.00	8,000.00	-250.00
<b>5420 - Accounting Service</b>	0.00	257.75	94.50	178.50	78.50	0.00	91.25	298.50	0.00	999.00	2,000.00	-1,001.00
<b>5430 - Legal Services</b>	1,455.50	710.00	500.00	0.00	117.00	368.69	429.74	0.00	250.00	3,830.93	5,000.00	-1,169.07
<b>5435 - Legal Publications</b>	0.00	0.00	0.00	36.88	166.15	43.37	30.98	30.98	39.24	347.60	0.00	347.60
<b>5436 - Cost of Retail Items</b>	0.00	125.00	0.00	0.00	264.83	147.25	0.00	0.00	0.00	537.08	1,000.00	-462.92
<b>5450 - Insurance - General</b>	0.00	0.00	0.00	0.00	0.00	0.00	31,837.00	0.00	0.00	31,837.00	50,000.00	-18,163.00
<b>5470 - Contracted Services</b>	2,964.69	1,876.36	891.00	1,758.06	644.00	3,118.98	1,986.18	786.18	676.00	14,701.45	13,000.00	1,701.45
<b>5510 - Travel &amp; Meeting Expense</b>	770.99	1,325.43	929.97	1,101.89	368.48	256.35	747.28	1,149.99	1,997.38	8,647.76	10,000.00	-1,352.24
<b>5520 - Dues/Subscriptions</b>	2,245.58	1,256.20	5,705.63	292.20	1,410.10	705.00	100.00	0.00	0.00	11,714.71	17,000.00	-5,285.29
<b>5530 - Public Relations</b>	466.00	1,625.93	265.00	265.00	-378.53	465.00	265.00	265.00	415.00	3,653.40	3,500.00	153.40

**Port of Siuslaw**  
**Profit & Loss Budget vs. Actual - General Fund**  
 July 2016 through March 2017

											TOTAL	
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Year to Date	Budget	Variance
5540 - Events	2,652.98	1,595.16	1,562.65	0.00	771.26	802.77	0.00	0.00	377.00	7,761.82	3,000.00	4,761.82
5550 - Telephone Expense	630.05	556.74	687.38	614.69	564.30	433.47	423.01	489.48	540.80	4,939.92	9,000.00	-4,060.08
5610 - Property Taxes	0.00	0.00	0.00	13,503.23	0.00	0.00	0.00	0.00	0.00	13,503.23	14,000.00	-496.77
5620 - Transient Room Tax	4,410.95	0.00	6,531.42	3,797.56	1,091.95	384.66	1,129.08	0.00	465.57	17,811.19	25,000.00	-7,188.81
5700 - Facilities	6,788.41	4,872.37	4,402.52	774.14	10,772.64	541.67	3,785.59	31,507.15	-21,991.84	41,452.65	50,000.00	-8,547.35
5701 - MAP Repairs	543.51	723.71	329.71	185.48	565.71	947.24	171.72	629.56	365.32	4,461.96	14,000.00	-9,538.04
5730 - Tool & Equipment Purchase	114.95	1,321.13	-19.51	436.37	-436.37	0.00	98.42	0.00	79.99	1,594.98	3,000.00	-1,405.02
5750 - Equipment Rental	91.00	1,752.78	887.06	1,049.70	178.73	52.48	52.48	0.00	659.96	4,724.19	9,000.00	-4,275.81
5790 - Equipment Repairs	2,162.00	0.00	111.95	237.00	1,050.00	905.00	0.00	0.00	1,723.19	6,189.14	8,000.00	-1,810.86
5800 - Utilities	7,046.67	15,462.61	13,708.68	10,423.83	6,825.31	7,404.74	8,486.57	7,938.50	7,495.22	84,792.13	120,000.00	-35,207.87
5900 - State Lease Fees	0.00	11,617.94	0.00	0.00	0.00	0.00	0.00	3,869.19	0.00	15,487.13	15,000.00	487.13
5940 - Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00
5950 - Miscellaneous	1,492.73	2,523.64	2,850.83	1,987.88	4,636.20	1,789.46	1,233.77	573.26	1,700.01	18,787.78	19,500.00	-712.22
<b>Total 5300 - Material and Services</b>	<b>37,218.81</b>	<b>59,610.78</b>	<b>54,008.55</b>	<b>37,841.29</b>	<b>33,571.60</b>	<b>32,734.95</b>	<b>52,609.39</b>	<b>48,614.52</b>	<b>-2,864.91</b>	<b>353,344.98</b>	<b>483,000.00</b>	<b>-129,655.02</b>
6700 - Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100,000.00	-70,000.00
<b>7000 - Debt Service</b>												
7215 - MNIF (Dredging) #524016	0.00	0.00	0.00	0.00	5,876.15	0.00	0.00	0.00	0.00	5,876.15	5,880.00	-3.85
7216 - PRLF (MSLTD) #525186	11,599.93	0.00	0.00	11,599.93	0.00	0.00	11,599.93	0.00	11,599.93	46,399.72	46,400.00	-0.28
7225 - Banner Bank (PVIP) 1000214241	1,499.92	1,499.92	1,499.92	1,499.92	1,499.92	1,499.92	1,499.92	1,499.92	1,499.92	13,499.28	18,000.00	-4,500.72
7230 - PRLF Loan (Wharf) #525196	0.00	7,424.94	0.00	0.00	7,424.94	0.00	0.00	7,424.94	0.00	22,274.82	29,950.00	-7,675.18
7270 - SPWF (Bdwb Prj) L0004	0.00	0.00	0.00	0.00	15,961.07	0.00	0.00	0.00	0.00	15,961.07	15,970.00	-8.93
<b>Total 7000 - Debt Service</b>	<b>13,099.85</b>	<b>8,924.86</b>	<b>1,499.92</b>	<b>13,099.85</b>	<b>30,762.08</b>	<b>1,499.92</b>	<b>13,099.85</b>	<b>8,924.86</b>	<b>13,099.85</b>	<b>104,011.04</b>	<b>116,200.00</b>	<b>-12,188.96</b>
7600 - Unappropriated Ending Fund Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	-250,000.00
7700 - Transfer to other funds	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
<b>Total Expense</b>	<b>85,174.84</b>	<b>197,178.14</b>	<b>97,283.90</b>	<b>65,678.44</b>	<b>92,408.83</b>	<b>65,881.58</b>	<b>91,924.55</b>	<b>82,499.82</b>	<b>78,564.71</b>	<b>856,594.81</b>	<b>1,463,000.00</b>	<b>-606,405.19</b>
	<b>382,246.77</b>	<b>-61,862.14</b>	<b>53,798.01</b>	<b>2,849.11</b>	<b>140,536.39</b>	<b>46,838.11</b>	<b>-51,092.18</b>	<b>-49,785.85</b>	<b>-26,746.22</b>	<b>436,782.00</b>	<b>0.00</b>	<b>436,782.00</b>

**Port of Siuslaw**  
**Profit & Loss Budget vs. Actual - Capital Maint Fund**  
 July 2016 through March 2017

											TOTAL	
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17 : Mar 17	Year to Date	Budget	Variance	
<b>Income</b>												
4540 - Interest Income	0.00	0.00	11.17	0.00	0.00	7.74	0.00	0.00	6.09	25.00	0.00	25.00
4700 - Incoming Transfer	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>100,000.00</b>	<b>11.17</b>	<b>0.00</b>	<b>0.00</b>	<b>7.74</b>	<b>0.00</b>	<b>0.00</b>	<b>6.09</b>	<b>100,025.00</b>	<b>100,000.00</b>	<b>25.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>100,000.00</b>	<b>11.17</b>	<b>0.00</b>	<b>0.00</b>	<b>7.74</b>	<b>0.00</b>	<b>0.00</b>	<b>6.09</b>	<b>100,025.00</b>	<b>100,000.00</b>	<b>25.00</b>
<b>Expense</b>												
<b>6000 - Capital Outlay</b>												
<b>6130 - Land</b>												
6138 - Nopal Parking Lot	19,072.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,072.00	25,000.00	-5,928.00
6144 - C Row Erosion	0.00	0.00	11,570.95	0.00	0.00	0.00	0.00	0.00	0.00	11,570.95	50,000.00	-38,429.05
<b>Total 6130 - Land</b>	<b>19,072.00</b>	<b>0.00</b>	<b>11,570.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,642.95</b>	<b>75,000.00</b>	<b>-44,357.05</b>
<b>6150 - Facilities</b>												
6155 - Wharf/Bdwk Fire System	0.00	0.00	0.00	7,500.00	12,500.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00
<b>Total 6150 - Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>
<b>Total 6000 - Capital Outlay</b>	<b>19,072.00</b>	<b>0.00</b>	<b>11,570.95</b>	<b>7,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,642.95</b>	<b>95,000.00</b>	<b>-44,357.05</b>
<b>7600 - Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
<b>Total Expense</b>	<b>19,072.00</b>	<b>0.00</b>	<b>11,570.95</b>	<b>7,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,642.95</b>	<b>100,000.00</b>	<b>-49,357.05</b>
<b>Net Income</b>	<b>-19,072.00</b>	<b>100,000.00</b>	<b>-11,559.78</b>	<b>-7,500.00</b>	<b>-12,500.00</b>	<b>7.74</b>	<b>0.00</b>	<b>0.00</b>	<b>6.09</b>	<b>49,382.05</b>	<b>0.00</b>	<b>49,382.05</b>

	Campground 2013/2014			Campground 2014/2015			Campground 2015/2016			Campground 2016/2017		
	% Occ.	YTD %	Nights	% Occ.	YTD %	Nights	% Occ.	YTD %	Nights	% Occ.	YTD %	Nights
JULY	61%	61%	1989	72%	72%	2318	79%	79%	2448	74%	74%	2314
AUG	84%	73%	2728	90%	81%	2890	91%	85%	2812	88%	81%	2750
SEPT	83%	76%	2619	90%	84%	2795	88%	86%	2651	92%	85%	2776
OCT	38%	67%	1242	45%	74%	1462	49%	77%	1527	33%	72%	1027
NOV	18%	57%	567	24%	64%	753	26%	67%	770	15%	60%	466
DEC	17%	50%	550	23%	57%	748	17%	58%	514	12%	52%	361
JAN	26%	47%	860	29%	53%	920	20%	53%	621	15%	47%	480
FEB	25%	44%	734	34%	51%	939	22%	49%	634	14%	43%	401
MAR	27%	42%	875	39%	50%	1211	23%	46%	729	16%	40%	513
APR	29%	41%	910	38%	48%	1134	28%	44%	838			
MAY	34%	40%	1100	37%	47%	1130	36%	44%	1132			
JUN	39%	40%	1210	45%	47%	1362	46%	44%	1396			
TL YTD	40%	40%	15384	47%	47%	17662	44%	44%	16072			
REV YTD	\$350,021			\$408,911			\$424,844			\$305,928		

	Hiker/Biker 2015/16		2016/17	
	Guest	\$	Guest	\$
JULY	51	\$677	31	\$388
AUG	27	\$372	41	\$590
SEPT	19	\$346	18	\$244
OCT	26	\$326	3	\$32
NOV	2	\$16	2	\$26
DEC	2	\$24	0	\$0
JAN	6	\$88	0	\$0
FEB	1	\$8	1	\$9
MAR	0	\$0	2	\$34
APR	9	\$88		
MAY	13	\$136		
JUN	21	\$256		
Total	177	\$2,337		

	Moorage 2015/16			Moorage 2016/17		
	% Occ.	YTD %	Nights	% Occ.	YTD %	Nights
JULY	45%	45%	1669	41%	41%	1528
AUG	71%	58%	2635	68%	55%	2496
SEPT	95%	70%	3394	93%	67%	3312
OCT	75%	72%	2752	55%	64%	2018
NOV	32%	64%	1132	27%	57%	964
DEC	31%	58%	1140	26%	52%	959
JAN	31%	54%	1144	25%	48%	931
FEB	31%	51%	1052	27%	45%	906
MAR	31%	49%	1153	27%	43%	992
APR	30%	47%	1058			
MAY	31%	46%	1157			
JUN	35%	45%	1260			
TL YTD	45%	42%	19546			
REV YTD	\$102,520			\$81,021		