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DATE: January 22, 2021
TO: Board of Directors
FROM: Matthew Kusznr, Vice Chairman, Financial Planning & Audit Committee
SUBJECT: Meeting Notice

Please be advised that a Financial Planning & Audit Committee Meeting has been scheduled for 5:00 p.m. on

Monday, January 25, 2021

Location:
Zoom (online)
Watch Live via YouTube
https://www.youtube.com/channel/UCy0bG6ihndcJYtpV48vi__A

cc: Mayor/Administration
City Council
Media

Lorain Port and Finance Authority
Financial Planning & Audit Committee Meeting
Monday, January 25, 2021, at 5:00 p.m.
Zoom

AGENDA

- I. Roll Call
- II. Disposition of Meeting Minutes
 - A. February 4, 2020, Financial Planning & Audit Committee Meeting
- III. Report of Chairman
 - A. 2021 Budget Work Session
- IV. Other Business
- V. Adjournment

Lorain Port Authority
Board of Directors
Financial Planning & Audit Committee Meeting
Tuesday, February 4, 2020, at 6:00 p.m.

Committee: Mrs. Cook; Messrs. Bansek, Davila, (Messrs. Kuszniir and Nielsen were absent.)

Board Members: Messrs. Mullins, Sommers, Zellers and Zgonc

Staff: Tom Brown, Executive Director
Yvonne Smith, Accountant
Tiffany McClelland, Economic Development Specialist
Kelsey Leyva, Office Manager
Lil, Goose Dog

Guests: Melissa Barnhart, Lorain Mayor's Office

I. Roll Call

A. The committee meeting was called to order at 6:00 p.m. by Chairman Roberto Davila with a roll call indicating a quorum present.

II. Disposition of Meeting Minutes

A. **February 27, 2019, Financial Planning & Audit Committee Meeting:** Mrs. Cook moved to approve the meeting minutes without question. Mr. Bansek seconded. Motion carried.

III. Report of Chairman

A. 2020-2024 Budget Work Session: Mr. Davila turned the floor over to Mrs. Smith. She said under general property taxes, if you're on a computer, you can see the notes she added to specific line items. Mrs. Smith said she wanted to point out the real estate taxes are put in the budget separately by the county auditor. A portion of that is Homestead and rollback and is reimbursed from the state. The state auditor requires that be a separate line item. If you add \$96,919.59 plus \$723,202.25, it comes up to the \$820,121 and some change. Mrs. Smith and the staff went through the budget together. Under revenues, the TIFF line item is projected to receive \$47,918 this year

and the following years are then projected out through the life of our levy. Mr. Zellers asked why there is a temporary budget column. Mrs. Smith said she is required to submit a temporary budget in July of the prior year. It's more like a placeholder. Setting a temporary budget allows us to work in the interim while we finalize the budget. The 2020 column is the proposed permanent budget and what we're working on. The spreadsheet also includes forecasting for the years of our levy. Mr. Mullins asked about the projected numbers and if we expected additional revenues. Mrs. Smith said she is hopeful for additional revenues, but the tax amounts stay stable because we have no idea what to expect from year to year. Mr. Brown said most of the figures on the revenue side are conservative, but we can adjust moving forward. He pointed out the line item called "other charges for services in economic development." We were at \$32,600 last year and we only have \$10,000 there this year. We wanted to remain conservative. It will go up at some point due to Ariel on Broadway and the tax savings on the hotel. The budget is a living document, so we could always come back to the board and adjust in future if needed. Mr. Brown said we're also being very conservative on the Kelleys Island Ferry Boat Line project. He said Ms. McClelland is nearing the finish line. Ideally, we'd like to put the fee we charge for our services in an economic development fund as mentioned in the strategic plan. Mrs. Smith mentioned line item 1000-590-0100, which is the lease with Oasis Marinas that replaced the Spitzer Marina lease. Previously, we received \$37,500 through the Spitzer lease and starting in 2020 with Oasis that increases to \$50,000 with a three percent increase each consecutive year. Mrs. Smith confirmed that was the only fee, but we do have additional savings with new lease. Mrs. Smith said the line item named "Other Miscellaneous (Rockin' on the River)" is the \$10,000 from Mr. Bob Earley. The revenues total is \$1,028,543. The next page starts expenditures. A lot have been reduced. Mrs. Smith said the first line item, 1000-190-349-0000, was reduced by \$1,000. Next item down is the boat revenue from the contract with Grumpy. That goes away now that we have a new lease with Oasis Marinas. She said we did program more into the

shuttle boats line item to repair the teak and maybe the canvas tops. We're trying to catch up on maintenance. Staff salaries is at \$238,300. Mrs. Smith said there is an anomaly this year because the last paycheck is on January 1. Our policy is if it's a bank holiday, payroll is a day early and that throws it into 2020 instead of 2021. She programmed that into the amount. Mr. Zellers asked if utilities includes the marina. Mrs. Smith said no. Oasis Marinas is also taking over electric, phone and internet at the Black River Wharf, too. We paid for that in the past. Mr. Brown said they're also picking up the property taxes. Mr. Mullins asked about salary increases. Mrs. Smith said she didn't want to assume there would be raises every year. Mr. Mullins suggested maybe a cost of living increase. He also wants to think about the possibility of adding staff members as we grow. Mr. Brown agreed with programming in cost of living increases. Mrs. Cook asked about why we're billed for water and sewer when we're part of the city. Mr. Brown said everyone pays and we are technically our own entity. Mr. Zellers asked if electricity went down after the LED upgrade. Mr. Brown said yes. It's been more than a year of savings. Every month has been better since the first month after the install. Mrs. Smith said the benefits are a percentage of each person's salary, so they'll change. We also had an increase in health insurance and Ms. Leyva will switch from a single to a family plan when she gets married in September. Under rents and leases, that is decreasing because we are getting rid of the postage machine and switching to stamps. We used to mail more than we do now. Mrs. Smith said we will have auditing fees this year. She programmed in \$12,000. This happens every other year and two years are audited. Under election expenses, 1000-735-345-0000, Mrs. Smith guesstimated at \$20,000 and received confirmation today the amount is \$27,364.24. She explained that when you win a levy, the first year you start drawing on that levy you have to pay your share of election expenses. Mr. Brown said there are two changes this year to the liability insurance. One change is that we're adding Victory Park to the policy. The second is we changed the structure concerning the buildings at the marina. We're taking on some of that, and worst case is about

a \$5,000 increase for us. Mrs. Cook asked if we had to pay anything to insure the Caboose. Mr. Brown said it is insured by the Lorain Growth Corporation. Mrs. Smith said office supplies and materials has went down a lot since Mr. Rick Novak retired. Mr. Mullins asked about any capital projects this year. Mr. Brown said the parking lot at Oasis Marinas is one, and that was in the lease. Then we have the stipend for the gangplank replacement that was also worked into the Oasis deal. That was our year one exposure. Other possibilities include sidewalk issues at Black Rive Landing and extending concrete pad in front of stage. Mr. Brown thinks this line item will change moving forward. In maintenance and repairs, we have the steel component painting at Black River Landing for \$39,500. The agreement was approved in 2019 to lock in the price. Mr. Zellers asked if we received proposals for the marina parking lot. Mr. Brown said not yet. Mr. Mullins thinks the marina lot may be more than \$100,000. Mr. Brown said he asked Oasis if they are thinking about removing some of the lot, so they're considering that now. We need to know ahead of time to get accurate quotes. It is a decent sized project. Mr. Zellers asked if that would be a capital project. Mr. Brown said yes. We can adjust the budget if the cost comes in higher. Mrs. Smith said transfers out is for the Marine Patrol Program. Even though we plan to use in-kind first, we still need to put in an amount as a place holder. She said we will have the budget ready for the February 11, 2020, Regular Board Meeting. Mr. Davila said in the proposed budget, the expenses exceed the revenues by about \$93,000. This isn't including carryover. Mr. Brown said he thinks we're very conservative on our revenues and sometimes planning for worst-case scenarios for expenses. It's better to have more revenue and less expenses than anticipated, and the 2019 budget did just that. We could do a budget where we have every expense and revenue match to the penny, but we would have no flexibility. Mr. Zellers asked why we don't do that? Mrs. Smith explained we would need a lot of budget amendments and would have to hold bills in some cases. Mr. Zellers said under economic development revenues, last year we totaled \$32,600. We're only projecting \$10,000 this year. He said

he hopes it turns out to be much more. Mrs. Smith said we don't include amounts until we have a signed term sheet. Mr. Zellers said he thinks \$10,000 is extremely conservative. Over the next five years, he wants us to plan for more coming in under economic development and he wants the budget to reflect it. Mrs. Smith said it's hard to reflect with government accounting. The revenue needs to be in the process of being collected to be factored into the budget. Mr. Mullins clarified that Mr. Zellers is talking about expenses. Mr. Zellers said he expects both revenue and expenses to go up. Mr. Brown said it's hard to predict when you're going to close a deal. Ms. McClelland said we changed the structure of our fee schedule and the new schedule asks for fees over five years. Without a signed term sheet, we can't program in the dollars. Mr. Zellers said he wants some type of forecasting for economic development, even if it's not in the budget. Ms. McClelland said she can create that separately. Mr. Davila asked for clarification on what we need board approval to change. Mr. Brown said if we sign a term sheet for \$50,000, we have to come to the board for a budget amendment. Mrs. Smith said money can be moved within the general fund with the exception of personnel items. Mrs. Cook moved to take the 2020 budget to the full board. Second by Mr. Davila. Motion carried.

IV. Other Business

- A.** Mr. Davila welcomed the Mayor's Chief of Staff Melissa Barnhart.
- B.** Mrs. Cook asked about when the hotel would be officially complete? Mr. Brown said the Grand Opening Ribbon Cutting is being scheduled on March 3, and they will open for business March 6.

V. Adjournment

- A. There being no further business to come before the Financial Planning and Audit Committee, Mrs. Cook moved to adjourn. Mr. Bansek seconded the motion. The motion carried and the meeting adjourned at 6:42 p.m.

Roberto Davila, Chairman

Tom Brown, Executive Director

LORAIN PORT AUTHORITY

2021 Permanent Budget Proposal January 25, 2021

Description	Actual 2019	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Fund Classification: 1000 General						
Fund Balance 1/1	\$502,607.24	\$564,061.06	\$555,468.15	\$633,318.30	\$447,829.05	\$274,931.15
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prior Year Encumbrances	\$13,044.00	\$30,889.31	\$50,089.56	\$30,889.31	\$30,889.31	\$30,889.31
Unencumbered Balance 1/1	\$489,563.24	\$533,171.75	\$505,378.59	\$602,428.99	\$416,939.74	\$244,041.84
Revenues						
Property and Other Local Taxes						
1000-110-0000 - General Property Tax - Real Estate	\$723,202.25	\$711,693.81	\$828,036.00	\$828,036.00	\$828,036.00	\$828,036.00
1000-190-0000 - Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property and Other - Local Taxes Total	<u>\$723,202.25</u>	<u>\$711,693.81</u>	<u>\$828,036.00</u>	<u>\$828,036.00</u>	<u>\$828,036.00</u>	<u>\$828,036.00</u>
Intergovernmental						
1000-490-0500 - Other - Intergovernmental{ODNR Submerged Land Lease}	\$18,001.66	\$18,001.66	\$18,335.00	\$18,335.00	\$18,335.00	\$18,335.00
1000-490-0800 - Other - Intergovernmental{Miscellaneous}	\$1,694.34	\$2,813.58	\$0.00	\$0.00	\$0.00	\$0.00
1000-490-2500 - Other - Intergovernmental{TIF}	\$35,465.75	\$26,043.92	\$0.00	\$0.00	\$0.00	\$0.00
1000-490-9000 - Other - Intergovernmental{Homestead and Rollback}	\$96,919.59	\$96,031.88	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Total	<u>\$152,081.34</u>	<u>\$142,891.04</u>	<u>\$18,335.00</u>	<u>\$18,335.00</u>	<u>\$18,335.00</u>	<u>\$18,335.00</u>
Charges for Services						
1000-523-0000 - Recreation Entry Fees	\$36,263.18	\$600.00	\$1,000.00	\$38,000.00	\$38,000.00	\$38,000.00
1000-523-4000 - Recreation Entry Fees{Boat Launch Fees}	\$2,993.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-531-8500 - Sale of Lots {Real Estate}		\$5,000.00	\$15,000.00			
1000-590-0100 - Other - Charges for Services{2019 Spitzer then Oasis}	\$37,500.00	\$50,000.00	\$51,500.00	\$53,045.00	\$54,636.35	\$56,275.44
1000-590-0200 - Other - Charges for Services{Lorain Sailing & Yacht Club}	\$2,341.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-0300 - Other - Charges for Services{Lakeshore Railway Lease}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-0600 - Other - Charges for Services{CenturyLink Leases}	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
1000-590-0700 - Other - Charges for Services{Black River Landing}	\$17,693.23	\$150.00	\$2,500.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-590-2000 - Other - Charges for Services{Economic Development}	\$32,600.00	\$25,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
1000-590-4201 - Other - Charges for Services{KIFBL}	\$0.00	\$111,668.37	\$283,884.40	\$0.00	\$0.00	\$0.00
1000-590-5100 - Other - Charges for Services{Miscellaneous Income}	\$200.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-5200 - Other - Charges for Services{Bid Fees}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-7200 - Other - Charges for Services{Lighthouse}	\$9,300.00	\$5,615.00	\$6,000.00	\$0.00	\$0.00	\$0.00
Charges for Services Total	<u>\$140,391.54</u>	<u>\$199,933.37</u>	<u>\$371,384.40</u>	<u>\$117,545.00</u>	<u>\$119,136.35</u>	<u>\$120,775.44</u>
Earnings on Investments						
1000-701-0000 - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous						
1000-820-0000 - Contributions and Donations	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-891-0000 - Other - Miscellaneous Operating	\$10,698.56	\$1,016.73	\$0.00	\$0.00	\$0.00	\$0.00
1000-892-0750 - Other - Miscellaneous Non-Operating{Rockin' on the River}	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00

Description	2019	2020	2021	2022	2023	2024
Miscellaneous Total	\$20,698.56	\$6,016.73	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Other Financing Sources						
1000-931-0000 - Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-941-0000 - Advances - In	\$0.00	\$11,666.67	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$1,036,373.69	\$1,072,201.62	\$1,227,755.40	\$973,916.00	\$975,507.35	\$977,146.44

Description	2019	2020	2021	2022	2023	2024
Expenditures						
Other Security of Persons and Property - Other						
1000-190-349-0000 - Other - Professional and Technical Services	\$160.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
Other Security of Persons and Property - Other Total	\$160.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
Recreation - Other						
1000-310-349-4000 - Other - Professional and Technical Services(Boat Laur	\$8,571.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-310-349-7000 - Other - Professional and Technical Services(River Tou	\$13,124.20	\$4,947.50	\$7,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-310-391-7100 - Dues and Fees(Ferry Boat}	\$18,819.10	\$0.00	\$1,000.00	\$10,000.00	\$10,000.00	\$10,000.00
1000-310-490-7000 - Other - Supplies and Materials(River Tour}	\$13,816.49	\$16,435.60	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Recreation - Other Total	\$54,331.25	\$21,383.10	\$23,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Electric - Other						
1000-512-311-0000 - Electricity	\$42,640.40	\$31,329.62	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Electric - Other Total	\$42,640.40	\$31,329.62	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Gas - Other						
1000-522-313-0000 - Natural Gas	\$3,667.87	\$3,276.75	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Gas - Other Total	\$3,667.87	\$3,276.75	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Water - Other						
1000-532-312-0000 - Water and Sewage	\$18,112.41	\$10,651.34	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Water - Other Total	\$18,112.41	\$10,651.34	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Boards and Commissions - Salaries						
1000-735-132-0000 - Salaries - Administrator's Staff	\$245,830.69	\$232,263.82	\$240,500.00	\$240,500.00	\$240,500.00	\$240,500.00
1000-735-132-2000 - Salaries - Administrator's Staff(Economic Developmen	\$37,303.78	\$64,864.13	\$72,000.00	\$72,000.00	\$72,000.00	\$72,000.00
Boards and Commissions - Salaries Total	\$283,134.47	\$297,127.95	\$312,500.00	\$312,500.00	\$312,500.00	\$312,500.00
Boards and Commissions - Other						
1000-735-211-0000 - Ohio Public Employees Retirement System	\$34,206.38	\$30,736.85	\$33,670.00	\$33,670.00	\$33,670.00	\$33,670.00
1000-735-211-2000 - Ohio Public Employees Retirement System(Economic	\$5,360.08	\$9,517.13	\$10,080.00	\$10,080.00	\$10,080.00	\$10,080.00
1000-735-213-0000 - Medicare	\$3,514.16	\$3,305.06	\$3,487.25	\$3,487.25	\$3,487.25	\$3,487.25
1000-735-213-2000 - Medicare(Economic Development}	\$592.19	\$1,025.01	\$1,044.00	\$1,044.00	\$1,044.00	\$1,044.00
1000-735-221-0000 - Medical/Hospitalization	\$63,374.40	\$69,418.80	\$80,126.00	\$80,126.00	\$80,126.00	\$80,126.00
1000-735-221-2000 - Medical/Hospitalization(Economic Development}	\$6,652.80	\$10,648.80	\$10,650.00	\$10,650.00	\$10,650.00	\$10,650.00
1000-735-222-0000 - Life Insurance	\$396.00	\$429.00	\$500.00	\$500.00	\$500.00	\$500.00
1000-735-225-0000 - Workers' Compensation	\$483.58	\$216.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1000-735-225-2000 - Workers' Compensation(Economic Development}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-229-0000 - Other - Insurance Benefits	\$3,015.00	\$3,345.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
1000-735-229-2000 - Other - Insurance Benefits(Economic Development}	\$478.21	\$486.96	\$500.00	\$500.00	\$500.00	\$500.00
1000-735-240-0000 - Unemployment Compensation	\$0.00	\$1,564.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-252-0000 - Travel and Transportation	\$3,986.65	\$16.62	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-252-2000 - Travel and Transportation(Economic Development}	\$6,500.33	\$3,709.41	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
1000-735-321-0000 - Telephone	\$16,963.74	\$13,582.95	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-735-329-0000 - Other-Communications, Printing & Advertising	\$31,015.83	\$36,782.05	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
1000-735-329-2000 - Other-Communications, Printing & Advertising(Econorr	\$10,983.31	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-735-329-8000 - Other-Communications, Printing & Advertising(Other P	\$2,766.95	\$2,395.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00

Description	2019	2020	2021	2022	2023	2024
1000-735-330-0000 - Rents and Leases	\$5,010.35	\$4,556.67	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-330-6000 - Rents and Leases{ODNR Lease}	\$36,003.32	\$0.00	\$36,005.00	\$36,005.00	\$36,005.00	\$36,005.00
1000-735-330-6100 - Rents and Leases{CORPS Engineer Lease}	\$13,363.00	\$15,000.00	\$16,843.00	\$16,843.00	\$16,843.00	\$16,843.00
1000-735-341-0000 - Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-341-2000 - Accounting and Legal Fees{Economic Development}		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
1000-735-342-0000 - Auditing Services	\$0.00	\$2,849.50	\$10,000.00	\$10,000.00	\$0.00	\$12,000.00
1000-735-342-2000 - Auditing Services{Economic Development}			\$1,000.00	\$1,000.00		
1000-735-343-0000 - Uniform Accounting Network Fees	\$3,048.00	\$2,286.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
1000-735-344-0000 - Tax Collection Fees	\$21,357.27	\$17,086.76	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00
1000-735-345-0000 - Election Expenses	\$0.00	\$27,364.24	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-346-0000 - Engineering Services	\$7,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-347-0000 - Planning Consultants	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
1000-735-347-2000 - Planning Consultants{Economic Development}	\$12,500.00	\$15,706.25	\$25,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-735-349-0000 - Other - Professional and Technical Services	\$853.13	\$0.00	\$22,500.00	\$2,500.00	\$2,500.00	\$2,500.00
1000-735-349-2000 - Other - Professional and Technical Services{Economic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-353-0000 - Liability Insurance Premiums	\$59,418.50	\$61,516.60	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00
1000-735-391-0000 - Dues and Fees	\$8,873.14	\$6,157.22	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
1000-735-391-1500 - Dues and Fees{Bonds - Revenue}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-391-2000 - Dues and Fees{Economic Development}	\$3,962.34	\$3,248.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
1000-735-410-0000 - Office Supplies and Materials	\$5,868.39	\$4,337.91	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-420-0000 - Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-431-0000 - Repairs and Maintenance of Buildings and Land	\$177,224.27	\$182,245.18	\$175,000.00	\$200,000.00	\$200,000.00	\$200,000.00
1000-735-431-5300 - Repairs and Maintenance of Buildings and Land{GOO}	\$639.80	\$927.49	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
1000-735-690-8500 - Other - Other{Real Estate}	\$4,039.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boards and Commissions - Other Total	\$549,451.10	\$533,460.46	\$640,905.25	\$635,905.25	\$624,905.25	\$636,905.25
Tax Refunds - Other						
1000-760-600-8500 - Other{Real Estate}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Refunds - Other Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other						
1000-800-510-0000 - Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 - Machinery, Equipment and Furniture	\$270.04	\$6,021.26	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00
1000-800-590-0000 - Other - Capital Outlay	\$11,819.00	\$154,210.71	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Capital Outlay - Other Total	\$12,089.04	\$160,231.97	\$105,000.00	\$102,500.00	\$102,500.00	\$102,500.00
Other Financing Uses						
1000-910-910-0000 - Transfers - Out	\$11,333.33	\$11,666.67	\$0.00	\$0.00	\$0.00	\$0.00
1000-920-920-0000 - Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses Total	\$11,333.33	\$11,666.67	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$974,919.87	\$1,069,127.86	\$1,149,905.25	\$1,159,405.25	\$1,148,405.25	\$1,160,405.25

Description

2019

2020

2021

2022

2023

2024

Description	2019	2020	2021	2022	2023	2024
Fund Classification: 2061 Special Revenue Marine Patrol						
Fund Balance 1/1	\$2,823.73	\$5,852.25	\$193.52			
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00			
Prior Year Encumbrances	\$1,612.87	\$1,415.34	\$110.00			
Unencumbered Balance 1/1	\$1,210.86	\$4,436.91	\$83.52			
Revenues						
Intergovernmental						
2061-422-0000 - State - Restricted	\$34,000.00	\$35,000.00	\$35,000.00			
Other Financing Sources						
2061-931-0000 - Transfers - In	\$11,333.33	\$11,666.67	\$0.00			
2061-941-0000 - Advances - In	\$0.00	\$0.00	\$0.00			
Total Revenue	<u>\$45,333.33</u>	<u>\$46,666.67</u>	<u>\$35,000.00</u>			
Expenditures						
Police Enforcement - Salaries						
2061-110-132-0000 - Salaries - Administrator's Staff	\$24,900.25	\$31,635.00	\$18,450.00			
Police Enforcement - Other						
2061-110-211-0000 - Ohio Public Employees Retirement System	\$3,486.04	\$4,433.10	\$2,583.00			
2061-110-213-0000 - Medicare	\$361.08	\$459.26	\$267.53			
2061-110-225-0000 - Workers' Compensation	\$0.00	\$801.00	\$575.64			
2061-110-270-0000 - Uniforms and Clothing	\$2,112.00	\$1,413.93	\$678.00			
2061-110-353-0000 - Liability Insurance Premiums	\$0.00	\$5,388.00	\$5,500.00			
2061-110-400-0000 - Supplies and Materials	\$11,314.48	\$7,600.05	\$2,224.35			
2061-110-433-0000 - Repairs and Maintenance of Motor Vehicles	\$0.00	\$0.00	\$4,805.00			
2061-110-440-0000 - Small Tools and Minor Equipment	\$130.96	\$595.06	\$0.00			
Police Enforcement - Other Total	<u>\$17,404.56</u>	<u>\$20,690.40</u>	<u>\$16,633.52</u>			
Capital Outlay - Other						
2061-800-400-0000 - Supplies and Materials	\$0.00	\$0.00	\$0.00			
Other Financing Uses						
2061-920-920-0000 - Advances - Out	\$0.00	\$0.00	\$0.00			
Total Expenditures	<u>\$42,304.81</u>	<u>\$52,325.40</u>	<u>\$35,083.52</u>			

Description	2019	2020	2021	2022	2023	2024
Fund Classification: 20___ Special Revenue Paddling Enhancement Grant						
Fund Balance 1/1			\$0.00			
Fund Balance Adjustments			\$0.00			
Prior Year Encumbrances			\$0.00			
Unencumbered Balance 1/1			\$0.00			
Revenues						
Intergovernmental						
20__-411-0000 - Federal - Restricted			\$32,175.00			
Other Financing Sources						
20 __-941-0000 - Advances - In			\$0.00			
Total Revenue			<u>\$32,175.00</u>			
Expenditures						
Capital Outlay - Other						
20__-800-590-0000 - Other - Capital Outlay			\$32,175.00			
Other Financing Uses						
20__-920-920-0000 - Advances - Out						
Total Expenditures			\$32,175.00			

Description	2019	2020	2021	2022	2023	2024
Fund Classification: 4201 Grant Construction KIFBL						
Fund Balance 1/1	\$14,119.69	\$14,119.69	\$0.04			
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00			
Prior Year Encumbrances	\$0.00	\$14,119.69	\$0.00			
Unencumbered Balance 1/1	\$14,119.69	\$0.00	\$0.04			
Revenues						
Intergovernmental						
4201-411-0000 - Federal - Restricted	\$0.00	\$1,419,249.45	\$3,300,750.55			
4201-841-0000 - Capital Contributions	\$0.00	\$925,786.32	\$2,659,677.12			
Other Financing Sources						
4201-941-0000 - Advances - In						
Total Revenue	\$0.00	\$2,345,035.77	\$5,960,427.67			
Expenditures						
Capital Outlay - Other						
4201-800-346-0000 - Engineering Services	\$0.00	\$73,640.00	\$101,360.00			
4201-800-347-0000 - Planning Consultants	\$0.00	\$14,119.69	\$0.00			
4201-800-391-0000 - Dues and Fees	\$0.00	\$111,668.37	\$283,884.40			
4201-800-590-0000 - Other - Capital Outlay	\$0.00	\$2,159,727.36	\$5,575,183.31			
Other Financing Uses						
2061-920-920-0000 - Advances - Out						
Total Expenditures	\$0.00	\$2,359,155.42	\$5,960,427.71			

General Fund

5/14/2019

General Ledger Account Name

Account Type	From	To	Increase/ Decrease
Revenue	-	-	-
Revenue	-	-	-
Revenue	-	-	-
Revenue	-	-	-
Total General Fund Revenues Adjustments			-
Appropriation	-	-	-
Appropriation	-	-	-
Appropriation	-	-	-
Appropriation	-	-	-
Appropriation	-	-	-
Appropriation	-	-	-
Total General Fund Appropriations Adjustments			-

Kelley's Island Ferry Boat Line (Capital Project)

General Ledger Account Name	Account Type	From	To	Increase/ Decrease
	Revenue	-	-	-
	Revenue	-	-	-
	Total Kelley's Island Ferry Boat Line Revenue Adjustments			<u>-</u>
	Appropriation	-	-	-
	Appropriation	-	-	-
	Total Kelley's Island Ferry Boat Line Appropriation Adjustments			<u>-</u>

Ariel on Broadway (Agency Fund)

General Ledger Account Name	Account Type	From	To	Increase/ Decrease
	Revenue	-	-	-
	Revenue	-	-	-
	Total Ariel on Broadway Revenue Adjustments			<u>-</u>
	Appropriation	-	-	-
	Appropriation	-	-	-
	Total Ariel on Broadway Appropriation Adjustments			<u>-</u>

Rockin' on the River (Agency Fund)

General Ledger Account Name	Account Type	From	To	Increase/ Decrease
	Revenue	-	-	-
	Revenue	-	-	-
	Total Rockin' on the River Revenue Adjustments			<u>-</u>
	Appropriation	-	-	-
	Appropriation	-	-	-
	Total Rockin' on the River Appropriation Adjustments			<u>-</u>
	Total Agency Fund Revenues			-
	Total Agency Fund Appropriations			-

July 15, 2020

J. Craig Snodgrass
Lorain County Auditor
226 Middle Ave.
Elyria, Oh 44035

Mr. Snodgrass,

Re: 2021 Estimated Resources

The Lorain Port Authority requests an Amended Certificate of Estimated Resources reflecting changes in the following funds:

<u>Fund</u>	<u>From</u>		<u>To</u>		<u>Increase</u> <u>(Decrease)</u>
General Fund	\$ -		\$ -		\$ -
Special Revenue	\$ -		\$ -		\$ -
Debt Service	\$ -		\$ -		\$ -
Capital Project Funds	\$ -		\$ -		\$ -
Special Assessment Funds	\$ -		\$ -		\$ -
Enterprise Funds	\$ -		\$ -		\$ -
Internal Service Funds	\$ -		\$ -		\$ -
Trust and Agency Funds	\$ -		\$ -		\$ -
Total:	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>

The reason for the increase/decrease in Estimated Resources:

Sincerely,

Yvonne Smith, Accountant
Lorain Port Authority

July 14, 2020

J. Craig Snodgrass
Lorain County Auditor
226 Middle Ave.
Elyria, Oh 44035

Mr. Snodgrass,

Re: 2021 Temporary Budget Appropriations

The Lorain Port Authority requests an Amended Certificate of Appropriations reflecting changes in the following funds:

Fund	From	To	Increase (Decrease)
General Fund	\$ -	\$ -	\$ -
Special Revenue	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Project Funds	\$ -	\$ -	\$ -
Special Assessment Funds	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -
Internal Service Funds	\$ -	\$ -	\$ -
Trust and Agency Funds	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -

I have enclosed a copy of the 2021 Temporary Budget Appropriations Resolution No. 2020 - ?? for your review.

Sincerely,

Yvonne Smith, Accountant
Lorain Port Authority

