



319 Black River Lane
Lorain, Ohio 44052
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DATE: June 10, 2021
TO: Board of Directors
FROM: Matthew Kusznr, Chairman, Financial Planning & Audit Committee
SUBJECT: Meeting Notice

Please be advised that a Financial Planning & Audit Committee Meeting has been scheduled for 4:30 p.m. on

Monday, June 14, 2021

Location:
Lorain Port and Finance Authority
319 Black River Lane
Lorain, OH 44052

cc: Mayor/Administration
City Council
Media

Lorain Port and Finance Authority
Financial Planning & Audit Committee Meeting
Monday, June 14, 2021, at 4:30 p.m.
Port Office

AGENDA

- I. Roll Call
- II. Report of Chairman
 - A. Budgetary Processes
 - B. Review of May 2021 Financials
 - C. 2022 Budget
- III. Other Business
- IV. Adjournment

Governing Board (Trustee, Council, Board)

Role in the Budgetary Process

Taxes

- Set/approve property tax rates and levies
- Enact taxes / fees



Appropriations

Appropriations

- Establish legal level of control
- Approve annual or temporary appropriations
- Prepare appropriation resolutions
- Approve supplemental appropriations

Budgetary Documents

- Budgetary process is prescribed by the ORC Chapter 5705 and includes:
 - A tax budget
 - A resolution setting tax amounts and rates
 - An official certificate of estimated resources
 - A certificate of year-end balances
 - An amended official certificate of estimated resources
 - An appropriations ordinance or resolution
 - The County Auditor's certification of appropriations within estimated resources



Definitions

Tax Budget

The tax budget is a financial plan for the operations of the next calendar year. It identifies how much money is expected from local, state, and federal sources, the anticipated carryover fund balances, and how much is needed to carry out governmental functions in the next calendar year. The budget is submitted to the county budget commission and used to fix property tax rates. In some counties the submission of a formal budget is no longer required.

Definitions

Estimated Resources

the estimated receipts the entity expects to receive during the year plus the unencumbered/unreserved fund balance from the prior year.

Appropriations

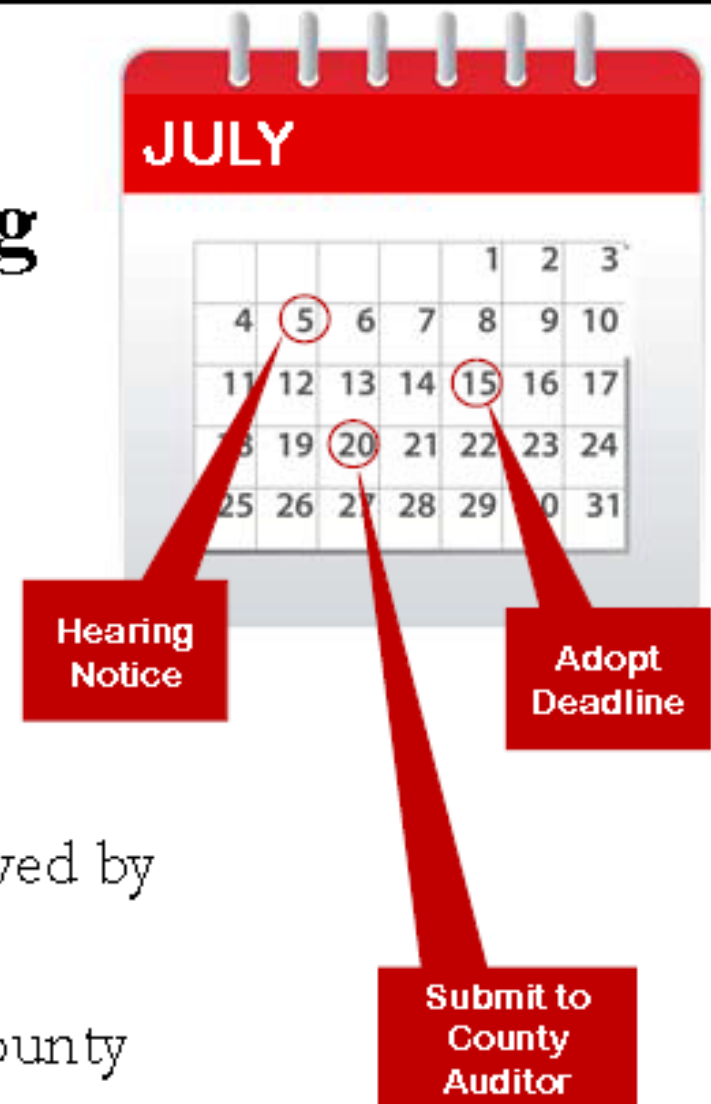
the governing body's authorization to spend the government's resources.

Encumbrance

authorized purchase commitments related to unperformed contracts for goods or services. Expenditures and encumbrances reduce available appropriations.

Tax Budget Hearing

- Notice to be published 10 days before hearing
- Hearing is to provide interested parties with an opportunity to have input
- Tax budget to be adopted/approved by governing board by July 15
- Tax budget to be filed with the county auditor by July 20



Tax Budget Hearing

When	Who	Action
March/April	Executive Officer	Instruct department heads to prepare estimate of revenues and expenditures for upcoming year.
April/May	Department Heads	File with the Executive Officer the estimate of revenues and expenditures.
Around June 1	Executive Officer	Present draft of budget to governing board for review.
Ten days before adopting	Governing board	File two copies of the budget with the fiscal officer for public inspection and set at least one public hearing.
Ten days before public hearing	Governing board	Give notice of hearing by at least one publication.
July 15	Governing board	Shall adopt tax budget.
July 20	Governing board	Shall submit budget to County Auditor.

Tax Budget

**Official
Estimated
Resources**

Certificate

- After review of the tax budget by the budget commission, the entity receives:
 - A signed copy of the tax budget
 - An “Official Certificate of Estimated Resources” (included in the tax budget)
 - A resolution accepting the amounts and rates for property tax as determined by the budget commission. It is to be adopted and returned by October 1.

Estimated Resources

- Certificate of year-end balance
- Official certificate
- Amended official certificate
- Amendments
 - Fiscal officer's responsibility (only)
 - No approval of governing board required
 - Governing board may request fiscal officer to amend the certificate so they can appropriate new or additional receipts



Budgetary Compliance/Limitation



The total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, **certified prior to the making of the appropriation or supplemental appropriation** (ORC §5705.36).

Appropriations Measurers



- Annual appropriation ordinance/resolution
 - Must adopt by April 1,
- Temporary appropriation ordinance/resolution
 - Covers Jan. 1 to Mar. 31, limited to ordinary expenditures
 - Items must be included in annual ...
- Amendments
 - Supplemental
 - Modifications (movement from one account to another within the same fund)

What is an Appropriation?

- A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.
- Does not imply cash is available to be spent immediately



Appropriations Measurers



TIMING ISSUES

- No appropriation measure **shall become effective until** the County Auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed the official or amended official estimate.
- The County Auditor shall give a certificate forthwith upon receiving from the appropriating authority **a certified copy** of the appropriation measure.
 - If county is not providing certificate timely, proceed without certificate, but have written support that appropriations are within estimated resources.

Legal Level of Control

Example

Fund department/activity, and major object level

- General fund
 - Police operations

• Personal services	\$ XXX,XXX
• All other expenditures	\$ XXX,XXX
• Fire operations	\$ XXX,XXX
• Personal services	\$ XXX,XXX
• All other expenditures	\$ XXX,XXX

This is the minimum level implied by statute (ORC §5705.38(C))



Certification of the Fiscal Officer

ers

- OAC § 117-2-02(C)(2), “Purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s), as required by ORC §5705.41 (D). Purchase orders are not effective unless the fiscal officer's certificate is attached. The certificate should be attached at the time a commitment to purchase goods or services is made.”



Standard

290919

Certification of the Fiscal Officer

Standard certification states:

- It is hereby certified that the amount of \$_____ required to meet the obligation or contract has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of _____ fund free from any previous encumbrances.

Sample language agreed to by AOS Legal Division

Certification of the Fiscal Officer

**THEN
& NOW**

Then and now certification states:

- It is hereby certified that both at the time of the making of this contract or order and at the date of the execution of this certification, the amount of \$_____ was appropriated for such contract or order and is in the treasury or in the process of collection to the credit of the _____ fund free from any previous encumbrances.

Sample language agreed to by AOS Legal Division

Transfers

Fund #1001



Fund #5678



- Transfers are permanent movements of money.
- 2018 Ohio Compliance Supplement Implementation Guide, Appendix A-1, page 48 - 51
- ORC §§5705.14 and 5705.15
- ORC §5705.16 is a different type of transfer.
- Transfers must be budgeted for / appropriated.

Advances

Fund #1001

Fund #5678



- Basically, one fund “loans” another fund money expecting it to be returned at a later date.
- 2018 Ohio Compliance Supplement Implementation Guide, Appendix A-1, pages 49 -50
- If it is determined that an advance will not be repaid, the advance must be forgiven by the Governing Body.

LORAIN PORT AUTHORITY, LORAIN COUNTY

Fund Summary

May 2021

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	\$877,640.16	\$14,100.00	\$631,753.41	\$168,233.38	\$463,869.18	\$723,506.78	\$344,038.13	\$379,468.65
2051	Paddling Enhancement Federal Grant	\$17,863.75	\$0.00	\$32,175.00	\$17,863.75	\$32,175.00	\$0.00	\$0.00	\$0.00
2053	USEPA BROWNFIELD HAZARDOUS SUB 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2061	Marine Patrol Program	\$83.52	\$10,000.00	\$10,000.00	\$4,930.00	\$5,040.00	\$5,153.52	\$871.48	\$4,282.04
4201	Grant Construction KIFBL	\$0.04	\$0.00	\$3,188,387.13	\$0.00	\$3,188,387.13	\$0.04	\$2,815,078.58	(\$2,815,078.54)
9901	Other Agency Ariel on Broadway	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9902	Other Agency Rockin' on the River	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Report Total:		\$895,587.47	\$24,100.00	\$3,862,315.54	\$191,027.13	\$3,689,471.31	\$728,660.34	\$3,159,988.19	(\$2,431,327.85)

Last reconciled to bank: 05/31/2021 – Total other adjusting factors: \$200.00

LORAIN PORT AUTHORITY, LORAIN COUNTY
Revenue Summary
 May 2021

	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
1000 General					
Property and Other Local Taxes	\$828,036.00	\$0.00	\$400,688.85	(\$427,347.15)	48.390%
Intergovernmental	\$18,335.00	\$0.00	\$52,051.02	\$33,716.02	283.889%
Charges for Services	\$360,384.40	\$14,100.00	\$176,427.96	(\$183,956.44)	48.955%
Miscellaneous	\$10,000.00	\$0.00	\$2,585.58	(\$7,414.42)	25.856%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 1000 General	\$1,216,755.40	\$14,100.00	\$631,753.41	(\$585,001.99)	
2051 Paddling Enhancement Federal Grant					
Intergovernmental	\$32,175.00	\$0.00	\$0.00	(\$32,175.00)	0.000%
Other Financing Sources					
Advances - In	\$0.00	\$0.00	\$32,175.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$0.00	\$32,175.00	\$0.00	
Total 2051 Paddling Enhancement Federal Grant	\$32,175.00	\$0.00	\$32,175.00	(\$32,175.00)	
2061 Marine Patrol Program					
Intergovernmental	\$35,000.00	\$0.00	\$0.00	(\$35,000.00)	0.000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Advances - In	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
Total 2061 Marine Patrol Program	\$35,000.00	\$10,000.00	\$10,000.00	(\$35,000.00)	
4201 Grant Construction KIFBL					
Intergovernmental	\$3,300,750.55	\$0.00	\$2,406,553.34	(\$894,197.21)	72.909%
Miscellaneous	\$2,702,715.12	\$0.00	\$781,833.79	(\$1,920,881.33)	28.928%
Total 4201 Grant Construction KIFBL	\$6,003,465.67	\$0.00	\$3,188,387.13	(\$2,815,078.54)	

LORAIN PORT AUTHORITY, LORAIN COUNTY
Revenue Summary
May 2021

Report Total:	<u>\$7,287,396.07</u>	<u>\$24,100.00</u>	<u>\$3,862,315.54</u>	<u>(\$3,467,255.53)</u>
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LORAIN PORT AUTHORITY, LORAIN COUNTY
Appropriation Summary
 May 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
1000 - General								
Security of Persons and Property								
Other Security of Persons and Property								
Contractual Services	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.000%
Total Other Security of Persons and Property	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	
Total Security of Persons and Property	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	
Leisure Time Activities								
Recreation								
Contractual Services	\$0.00	\$8,000.00	\$8,000.00	\$412.50	\$412.50	\$3,287.50	\$4,300.00	5.156%
Supplies and Materials	\$0.00	\$15,000.00	\$15,000.00	\$3,527.75	\$4,043.55	\$6,377.62	\$4,578.83	26.957%
Total Recreation	\$0.00	\$23,000.00	\$23,000.00	\$3,940.25	\$4,456.05	\$9,665.12	\$8,878.83	
Total Leisure Time Activities	\$0.00	\$23,000.00	\$23,000.00	\$3,940.25	\$4,456.05	\$9,665.12	\$8,878.83	
Basic Utility Services								
Billing - Electric								
Contractual Services	\$214.13	\$45,000.00	\$45,214.13	\$2,479.70	\$16,750.13	\$27,464.00	\$1,000.00	37.046%
Total Billing - Electric	\$214.13	\$45,000.00	\$45,214.13	\$2,479.70	\$16,750.13	\$27,464.00	\$1,000.00	
Billing - Gas								
Contractual Services	\$300.00	\$5,000.00	\$5,300.00	\$343.34	\$2,894.65	\$1,191.31	\$1,214.04	54.616%
Total Billing - Gas	\$300.00	\$5,000.00	\$5,300.00	\$343.34	\$2,894.65	\$1,191.31	\$1,214.04	
Billing - Water								
Contractual Services	\$649.28	\$18,000.00	\$18,649.28	\$580.04	\$2,245.32	\$14,403.96	\$2,000.00	12.040%
Total Billing - Water	\$649.28	\$18,000.00	\$18,649.28	\$580.04	\$2,245.32	\$14,403.96	\$2,000.00	
Total Basic Utility Services	\$1,163.41	\$68,000.00	\$69,163.41	\$3,403.08	\$21,890.10	\$43,059.27	\$4,214.04	
General Government								
Boards and Commissions								
Personal Services	\$2,573.74	\$312,500.00	\$315,073.74	\$25,307.03	\$115,744.26	\$5,065.02	\$194,264.46	36.736%
Employee Fringe Benefits	\$0.00	\$156,557.25	\$156,557.25	\$14,422.95	\$52,655.40	\$66,789.94	\$37,111.91	33.633%
Contractual Services	\$37,991.52	\$296,852.00	\$334,843.52	\$71,182.88	\$136,397.39	\$108,040.46	\$90,405.67	40.735%
Supplies and Materials	\$4,800.24	\$181,496.00	\$186,296.24	\$26,148.69	\$69,563.65	\$103,320.82	\$13,411.77	37.340%
Total Boards and Commissions	\$45,365.50	\$947,405.25	\$992,770.75	\$137,061.55	\$374,360.70	\$283,216.24	\$335,193.81	
Auditor of State Fees								
Contractual Services	\$0.00	\$11,000.00	\$11,000.00	\$1,578.50	\$1,578.50	\$8,097.50	\$1,324.00	14.350%

LORAIN PORT AUTHORITY, LORAIN COUNTY
Appropriation Summary
 May 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Auditor of State Fees	\$0.00	\$11,000.00	\$11,000.00	\$1,578.50	\$1,578.50	\$8,097.50	\$1,324.00	
Total General Government	\$45,365.50	\$958,405.25	\$1,003,770.75	\$138,640.05	\$375,939.20	\$291,313.74	\$336,517.81	
Capital Outlay								
Capital Outlay								
Capital Outlay	\$2,745.00	\$100,000.00	\$102,745.00	\$12,250.00	\$19,408.83	\$0.00	\$83,336.17	18.890%
Total Capital Outlay	\$2,745.00	\$100,000.00	\$102,745.00	\$12,250.00	\$19,408.83	\$0.00	\$83,336.17	
Total Capital Outlay	\$2,745.00	\$100,000.00	\$102,745.00	\$12,250.00	\$19,408.83	\$0.00	\$83,336.17	
Other Financing Uses								
Advances - Out	\$0.00	\$0.00	\$0.00	\$10,000.00	\$42,175.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$10,000.00	\$42,175.00	\$0.00	\$0.00	
Total 1000 - General	\$49,273.91	\$1,149,905.25	\$1,199,179.16	\$168,233.38	\$463,869.18	\$344,038.13	\$433,446.85	
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2051 - Paddling Enhancement Federal Grant								
Capital Outlay								
Capital Outlay								
Capital Outlay	\$0.00	\$32,175.00	\$32,175.00	\$17,863.75	\$32,175.00	\$0.00	\$0.00	100.000%
Total Capital Outlay	\$0.00	\$32,175.00	\$32,175.00	\$17,863.75	\$32,175.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$32,175.00	\$32,175.00	\$17,863.75	\$32,175.00	\$0.00	\$0.00	
Other Financing Uses								
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2051 - Paddling Enhancement Federal Grant	\$0.00	\$32,175.00	\$32,175.00	\$17,863.75	\$32,175.00	\$0.00	\$0.00	
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2061 - Marine Patrol Program								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$18,450.00	\$18,450.00	\$0.00	\$0.00	\$0.00	\$18,450.00	0.000%
Employee Fringe Benefits	\$0.00	\$4,104.17	\$4,104.17	\$0.00	\$0.00	\$71.48	\$4,032.69	0.000%
Contractual Services	\$0.00	\$4,930.00	\$4,930.00	\$4,930.00	\$4,930.00	\$0.00	\$0.00	100.000%
Supplies and Materials	\$110.00	\$7,599.35	\$7,709.35	\$0.00	\$110.00	\$800.00	\$6,799.35	1.427%
Total Police Enforcement	\$110.00	\$35,083.52	\$35,193.52	\$4,930.00	\$5,040.00	\$871.48	\$29,282.04	

LORAIN PORT AUTHORITY, LORAIN COUNTY
Appropriation Summary
 May 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Security of Persons and Property	\$110.00	\$35,083.52	\$35,193.52	\$4,930.00	\$5,040.00	\$871.48	\$29,282.04	
Total 2061 - Marine Patrol Program	\$110.00	\$35,083.52	\$35,193.52	\$4,930.00	\$5,040.00	\$871.48	\$29,282.04	
<hr/>								
4201 - Grant Construction KIFBL								
Capital Outlay								
Capital Outlay								
Contractual Services	\$0.00	\$385,244.40	\$385,244.40	\$0.00	\$180,195.46	\$205,048.94	\$0.00	46.774%
Capital Outlay	\$0.00	\$5,618,221.31	\$5,618,221.31	\$0.00	\$3,008,191.67	\$2,610,029.64	\$0.00	53.543%
Total Capital Outlay	\$0.00	\$6,003,465.71	\$6,003,465.71	\$0.00	\$3,188,387.13	\$2,815,078.58	\$0.00	
Total Capital Outlay	\$0.00	\$6,003,465.71	\$6,003,465.71	\$0.00	\$3,188,387.13	\$2,815,078.58	\$0.00	
Total 4201 - Grant Construction KIFBL	\$0.00	\$6,003,465.71	\$6,003,465.71	\$0.00	\$3,188,387.13	\$2,815,078.58	\$0.00	
Report Totals:	\$49,383.91	\$7,220,629.48	\$7,270,013.39	\$191,027.13	\$3,689,471.31	\$3,159,988.19	\$462,728.89	

Revenue Status

By Fund
As Of 5/31/2021

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	\$828,036.00	\$400,688.85	\$427,347.15	48.390%
1000-490-0500	Other - Intergovernmental{ODNR Submerged Land Lease}	\$18,335.00	\$0.00	\$18,335.00	0.000%
1000-490-0800	Other - Intergovernmental{Miscellaneous}	\$0.00	\$4,268.15	-\$4,268.15	0.000%
1000-490-9000	Other - Intergovernmental{Homestead and Rollback}	\$0.00	\$47,782.87	-\$47,782.87	0.000%
1000-523-0000	Recreation Entry Fees	\$1,000.00	\$0.00	\$1,000.00	0.000%
1000-531-8500	Sale of Lots{Real Estate}	\$4,000.00	\$4,000.00	\$0.00	100.000%
1000-590-0100	Other - Charges for Services{Oasis Lease}	\$51,500.00	\$10,300.00	\$41,200.00	20.000%
1000-590-0600	Other - Charges for Services{Centurylink Leases}	\$1,500.00	\$0.00	\$1,500.00	0.000%
1000-590-0700	Other - Charges for Services{Black River Landing}	\$2,500.00	\$6,800.00	-\$4,300.00	272.000%
1000-590-2000	Other - Charges for Services{Economic Development}	\$10,000.00	\$3,500.00	\$6,500.00	35.000%
1000-590-4201	Other - Charges for Services{KIFBL}	\$283,884.40	\$151,827.96	\$132,056.44	53.482%
1000-590-7200	Other - Charges for Services{Lighthouse}	\$6,000.00	\$0.00	\$6,000.00	0.000%
1000-820-0000	Contributions and Donations	\$0.00	\$2,500.00	-\$2,500.00	0.000%
1000-891-0000	Other - Miscellaneous Operating	\$0.00	\$85.58	-\$85.58	0.000%
1000-892-0750	Other - Miscellaneous Non-Operating{Rockin' on the River}	\$10,000.00	\$0.00	\$10,000.00	0.000%
1000-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
1000-941-0000	Advances - In	\$0.00	\$0.00	\$0.00	0.000%
Fund 1000 Sub-Total:		\$1,216,755.40	\$631,753.41	\$585,001.99	51.921%

Fund: 2051 Paddling Enhancement Federal Grant

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2051-411-0000	Federal - Restricted	\$32,175.00	\$0.00	\$32,175.00	0.000%
2051-941-0000	Advances - In	\$0.00	\$32,175.00	\$0.00	0.000%
Fund 2051 Sub-Total:		\$32,175.00	\$32,175.00	\$32,175.00	100.000%

Revenue Status

By Fund
As Of 5/31/2021

Fund: 2061 Marine Patrol Program

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2061-411-0000	Federal - Restricted	\$0.00	\$0.00	\$0.00	0.000%
2061-422-0000	State - Restricted	\$35,000.00	\$0.00	\$35,000.00	0.000%
2061-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
2061-941-0000	Advances - In	\$0.00	\$10,000.00	\$0.00	0.000%
Fund 2061 Sub-Total:		\$35,000.00	\$10,000.00	\$35,000.00	28.571%

Fund: 4201 Grant Construction KIFBL

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4201-411-0000	Federal - Restricted	\$3,300,750.55	\$2,406,553.34	\$894,197.21	72.909%
4201-841-0000	Capital Contributions	\$2,702,715.12	\$781,833.79	\$1,920,881.33	28.928%
Fund 4201 Sub-Total:		\$6,003,465.67	\$3,188,387.13	\$2,815,078.54	53.109%
Report Total:		\$7,287,396.07	\$3,862,315.54	\$3,467,255.53	53.000%

LORAIN PORT AUTHORITY, LORAIN COUNTY

Appropriation Status

By Fund

As Of 5/31/2021

Fund: General
 Pooled Balance: \$723,506.78
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$723,506.78

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-190-349-0000	Other - Professional and Technical Services	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-310-349-7000	Other - Professional and Technical Services{Shuttle Boats}	\$0.00	\$0.00	\$7,000.00	\$3,287.50	\$412.50	\$3,300.00	5.893%
1000-310-391-7100	Dues and Fees{Ferry Boat}	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-310-490-7000	Other - Supplies and Materials{Shuttle Boats}	\$0.00	\$0.00	\$15,000.00	\$6,377.62	\$4,043.55	\$4,578.83	26.957%
1000-512-311-0000	Electricity	\$214.13	\$0.00	\$45,000.00	\$27,464.00	\$16,750.13	\$1,000.00	37.046%
1000-522-313-0000	Natural Gas	\$300.00	\$0.00	\$5,000.00	\$1,191.31	\$2,894.65	\$1,214.04	54.616%
1000-532-312-0000	Water and Sewage	\$650.00	\$0.72	\$18,000.00	\$14,403.96	\$2,245.32	\$2,000.00	12.040%
1000-735-132-0000	D Salaries - Administrator's Staff	\$2,041.14	\$0.00	\$240,500.00	\$3,840.93	\$88,743.45	\$149,956.76	36.589%
1000-735-132-2000	D Salaries - Administrator's Staff{Economic Development}	\$532.60	\$0.00	\$72,000.00	\$1,224.09	\$27,000.81	\$44,307.70	37.226%
1000-735-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$33,670.00	\$0.00	\$13,523.90	\$20,146.10	40.166%
1000-735-211-2000	D Ohio Public Employees Retirement System{Economic Developmen}	\$0.00	\$0.00	\$10,080.00	\$0.00	\$4,506.18	\$5,573.82	44.704%
1000-735-213-0000	D Medicare	\$0.00	\$0.00	\$3,487.25	\$0.00	\$1,022.00	\$2,465.25	29.307%
1000-735-213-2000	D Medicare{Economic Development}	\$0.00	\$0.00	\$1,044.00	\$0.00	\$347.34	\$696.66	33.270%
1000-735-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$80,126.00	\$53,416.80	\$26,708.40	\$0.80	33.333%
1000-735-221-2000	Medical/Hospitalization{Economic Development}	\$0.00	\$0.00	\$10,650.00	\$7,099.20	\$3,549.60	\$1.20	33.330%
1000-735-222-0000	Life Insurance	\$0.00	\$0.00	\$500.00	\$264.00	\$132.00	\$104.00	26.400%
1000-735-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-735-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-735-229-0000	Other - Insurance Benefits	\$0.00	\$0.00	\$4,500.00	\$3,159.40	\$340.60	\$1,000.00	7.569%
1000-735-229-2000	Other - Insurance Benefits{Economic Development}	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.000%
1000-735-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-735-252-0000	Travel and Transportation	\$0.00	\$0.00	\$5,000.00	\$1,200.00	\$0.00	\$3,800.00	0.000%
1000-735-252-2000	Travel and Transportation{Economic Development}	\$0.00	\$0.00	\$6,000.00	\$1,150.54	\$2,525.38	\$2,324.08	42.090%
1000-735-321-0000	Telephone	\$845.91	\$0.00	\$15,000.00	\$10,543.17	\$3,802.74	\$1,500.00	23.998%
1000-735-329-0000	Other-Communications, Printing & Advertising	\$81.95	\$0.00	\$30,100.00	\$26,773.18	\$3,405.86	\$2.91	11.284%
1000-735-329-2000	Other-Communications, Printing & Advertising{Economic Devel}	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.000%
1000-735-329-8000	Other-Communications, Printing & Advertising{Other Promotio}	\$0.00	\$0.00	\$3,900.00	\$646.96	\$2,301.99	\$951.05	59.025%

LORAIN PORT AUTHORITY, LORAIN COUNTY

Appropriation Status

By Fund

As Of 5/31/2021

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-735-330-0000	Rents and Leases	\$367.97	\$0.00	\$5,000.00	\$2,575.79	\$2,658.82	\$133.36	49.531%
1000-735-330-6000	Rents and Leases{ODNR Lease}	\$36,005.00	\$1.68	\$36,005.00	\$36,005.00	\$36,003.32	\$0.00	49.999%
1000-735-330-6100	Rents and Leases{CORPS Engineer Lease}	\$0.00	\$0.00	\$16,843.00	\$15,000.00	\$0.00	\$1,843.00	0.000%
1000-735-341-2000	Accounting and Legal Fees{Economic Development}	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-735-342-0000	Auditing Services	\$635.50	\$0.00	\$0.00	\$0.00	\$635.50	\$0.00	100.000%
1000-735-343-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$3,504.00	\$2,628.00	\$876.00	\$0.00	25.000%
1000-735-344-0000	D Tax Collection Fees	\$0.00	\$0.00	\$22,000.00	\$0.00	\$10,887.15	\$11,112.85	49.487%
1000-735-346-0000	Engineering Services	\$0.00	\$0.00	\$5,000.00	\$200.00	\$0.00	\$4,800.00	0.000%
1000-735-347-0000	Planning Consultants	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.000%
1000-735-347-2000	Planning Consultants{Economic Development}	\$793.75	\$793.75	\$25,000.00	\$10,000.00	\$5,000.00	\$10,000.00	20.000%
1000-735-349-0000	Other - Professional and Technical Services	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.000%
1000-735-353-0000	Liability Insurance Premiums	\$0.00	\$0.00	\$70,000.00	\$1,887.65	\$65,112.35	\$3,000.00	93.018%
1000-735-391-0000	Dues and Fees	\$56.87	\$0.00	\$8,000.00	\$1,780.71	\$5,584.66	\$691.50	69.316%
1000-735-391-2000	Dues and Fees{Economic Development}	\$0.00	\$0.00	\$6,000.00	\$0.00	\$129.00	\$5,871.00	2.150%
1000-735-410-0000	Office Supplies and Materials	\$256.89	\$0.00	\$4,996.00	\$2,920.50	\$742.84	\$1,589.55	14.142%
1000-735-431-0000	Repairs and Maintenance of Buildings and Land	\$4,522.90	\$19.50	\$175,000.00	\$100,001.28	\$68,324.43	\$11,177.69	38.063%
1000-735-431-5300	Repairs and Maintenance of Buildings and Land{GOOSE DOG}	\$39.95	\$0.00	\$1,500.00	\$399.04	\$496.38	\$644.53	32.234%
1000-745-342-0000	Auditing Services	\$0.00	\$0.00	\$10,000.00	\$8,097.50	\$1,578.50	\$324.00	15.785%
1000-745-342-2000	Auditing Services{Economic Development}	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-800-540-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$5,000.00	\$0.00	\$37.83	\$4,962.17	0.757%
1000-800-590-0000	Other - Capital Outlay	\$2,745.00	\$0.00	\$95,000.00	\$0.00	\$19,371.00	\$78,374.00	19.818%
1000-920-920-0000	D Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$42,175.00	\$0.00	0.000%
General Fund Total:		\$50,089.56	\$815.65	\$1,149,905.25	\$344,038.13	\$463,869.18	\$433,446.85	38.682%

Fund: Paddling Enhancement Federal Grant

Pooled Balance: \$0.00

Non-Pooled Balance: \$0.00

Total Cash Balance: \$0.00

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
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LORAIN PORT AUTHORITY, LORAIN COUNTY

Appropriation Status

By Fund

As Of 5/31/2021

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2051-800-590-0000	Other - Capital Outlay	\$0.00	\$0.00	\$32,175.00	\$0.00	\$32,175.00	\$0.00	100.000%
2051-920-920-0000	D Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Paddling Enhancement Federal Grant Fund Total:		\$0.00	\$0.00	\$32,175.00	\$0.00	\$32,175.00	\$0.00	100.000%

Fund: Marine Patrol Program

Pooled Balance: \$5,153.52
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$5,153.52

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2061-110-132-0000	D Salaries - Administrator's Staff	\$0.00	\$0.00	\$18,450.00	\$0.00	\$0.00	\$18,450.00	0.000%
2061-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$2,583.00	\$0.00	\$0.00	\$2,583.00	0.000%
2061-110-213-0000	D Medicare	\$0.00	\$0.00	\$267.53	\$0.00	\$0.00	\$267.53	0.000%
2061-110-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$575.64	\$0.00	\$0.00	\$575.64	0.000%
2061-110-270-0000	Uniforms and Clothing	\$0.00	\$0.00	\$678.00	\$71.48	\$0.00	\$606.52	0.000%
2061-110-353-0000	Liability Insurance Premiums	\$0.00	\$0.00	\$4,930.00	\$0.00	\$4,930.00	\$0.00	100.000%
2061-110-400-0000	Supplies and Materials	\$0.00	\$0.00	\$7,599.35	\$800.00	\$0.00	\$6,799.35	0.000%
2061-110-433-0000	Repairs and Maintenance of Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
2061-110-440-0000	Small Tools and Minor Equipment	\$110.00	\$0.00	\$0.00	\$0.00	\$110.00	\$0.00	100.000%
Marine Patrol Program Fund Total:		\$110.00	\$0.00	\$35,083.52	\$871.48	\$5,040.00	\$29,282.04	14.321%

Fund: Grant Construction KIFBL

Pooled Balance: \$0.04
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.04

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4201-800-346-0000	Engineering Services	\$0.00	\$0.00	\$101,360.00	\$72,992.50	\$28,367.50	\$0.00	27.987%

Report reflects selected information.

LORAIN PORT AUTHORITY, LORAIN COUNTY

Appropriation Status

By Fund

As Of 5/31/2021

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4201-800-391-0000	Dues and Fees	\$0.00	\$0.00	\$283,884.40	\$132,056.44	\$151,827.96	\$0.00	53.482%
4201-800-590-0000	Other - Capital Outlay	\$0.00	\$0.00	\$5,618,221.31	\$2,610,029.64	\$3,008,191.67	\$0.00	53.543%
	Grant Construction KIFBL Fund Total:	\$0.00	\$0.00	\$6,003,465.71	\$2,815,078.58	\$3,188,387.13	\$0.00	53.109%
	Report Total:	\$50,199.56	\$815.65	\$7,220,629.48	\$3,159,988.19	\$3,689,471.31	\$462,728.89	50.749%

LORAIN PORT AUTHORITY

2022 Annual Budget Proposal June 14, 2021.

Description	2022 Annual Budget Proposal June 14, 2021.			
	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Fund Classification: 1000 General				
Fund Balance 1/1	\$555,468.15	\$635,318.30	\$658,754.05	\$480,856.15
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Prior Year Encumbrances	\$50,089.56	\$0.00	\$0.00	\$0.00
Unencumbered Balance 1/1	\$505,378.59	\$635,318.30	\$658,754.05	\$480,856.15
Revenues				
Property and Other Local Taxes				
1000-110-0000 - General Property Tax - Real Estate	\$828,036.00	\$828,036.00	\$828,036.00	\$828,036.00
Property and Other - Local Taxes Total	\$828,036.00	\$828,036.00	\$828,036.00	\$828,036.00
Intergovernmental				
1000-490-0500 - Other - Intergovernmental{ODNR Submerged Land Lease}	\$18,335.00	\$18,335.00	\$18,335.00	\$18,335.00
1000-490-0800 - Other - Intergovernmental{Miscellaneous}	\$0.00	\$0.00	\$0.00	\$0.00
1000-490-9000 - Other - Intergovernmental{Homestead and Rollback}	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Total	\$18,335.00	\$18,335.00	\$18,335.00	\$18,335.00
Charges for Services				
1000-523-0000 - Recreation Entry Fees	\$25,000.00	\$0.00	\$38,000.00	\$38,000.00
1000-523-0750 - Recreation Entry Fees{Rockin' on the River}	\$0.00	\$0.00	\$0.00	\$0.00
1000-523-7100 - Recreation Entry Fees{Ferry Boat}	\$0.00	\$0.00	\$0.00	\$0.00
1000-531-8500 - Sale of Lots {Real Estate}	\$4,000.00			
1000-590-0100 - Other - Charges for Services{2019 Spitzer then Oasis}	\$51,500.00	\$53,045.00	\$54,636.35	\$56,275.44
1000-590-0600 - Other - Charges for Services{CenturyLink Leases}	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
1000-590-0700 - Other - Charges for Services{Black River Landing}	\$6,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-590-0800 - Other - Charges for Services{Miscellaneous}	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-2000 - Other - Charges for Services{Economic Development}	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
1000-590-4201 - Other - Charges for Services{KIFBL}	\$283,884.40	\$0.00	\$0.00	\$0.00
1000-590-5100 - Other - Charges for Services{Miscellaneous Income}	\$0.00	\$0.00	\$0.00	\$0.00
1000-590-7200 - Other - Charges for Services{Lighthouse}	\$10,000.00	\$0.00	\$0.00	\$0.00
Charges for Services Total	\$391,884.40	\$79,545.00	\$119,136.35	\$120,775.44
Earnings on Investments				
1000-701-0000 - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
1000-892-0750 - Other - Miscellaneous Non-Operating{Rockin' on the River}	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Miscellaneous Total	\$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
1000-941-0000 - Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$1,248,255.40	\$935,916.00	\$975,507.35	\$977,146.44

Description	2021	2022	2023	2024
Expenditures				
Other Security of Persons and Property - Other				
1000-190-349-0000 - Other - Professional and Technical Services	\$500.00	\$500.00	\$500.00	\$500.00
Other Security of Persons and Property - Other Total	\$500.00	\$500.00	\$500.00	\$500.00
Recreation - Other				
1000-310-349-7000 - Other - Professional and Technical Services{River Tour}	\$16,500.00	\$0.00	\$15,000.00	\$15,000.00
1000-310-391-7100 - Dues and Fees{Ferry Boat}	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
1000-310-490-7000 - Other - Supplies and Materials{River Tour}	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
Recreation - Other Total	\$41,500.00	\$0.00	\$40,000.00	\$40,000.00
Electric - Other				
1000-512-311-0000 - Electricity	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Electric - Other Total	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Gas - Other				
1000-522-313-0000 - Natural Gas	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Gas - Other Total	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Water - Other				
1000-532-312-0000 - Water and Sewage	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Water - Other Total	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Boards and Commissions - Salaries				
1000-735-132-0000 - Salaries - Administrator's Staff	\$240,500.00	\$240,500.00	\$240,500.00	\$240,500.00
1000-735-132-2000 - Salaries - Administrator's Staff{Economic Development}	\$72,000.00	\$72,000.00	\$72,000.00	\$72,000.00
Boards and Commissions - Salaries Total	\$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	\$33,670.00	\$33,670.00	\$33,670.00	\$33,670.00
1000-735-211-2000 - Ohio Public Employees Retirement System{Economic Developn	\$10,080.00	\$10,080.00	\$10,080.00	\$10,080.00
1000-735-213-0000 - Medicare	\$3,487.25	\$3,487.25	\$3,487.25	\$3,487.25
1000-735-213-2000 - Medicare{Economic Development}	\$1,044.00	\$1,044.00	\$1,044.00	\$1,044.00
1000-735-221-0000 - Medical/Hospitalization	\$80,126.00	\$80,126.00	\$80,126.00	\$80,126.00
1000-735-221-2000 - Medical/Hospitalization{Economic Development}	\$10,650.00	\$10,650.00	\$10,650.00	\$10,650.00
1000-735-222-0000 - Life Insurance	\$500.00	\$500.00	\$500.00	\$500.00
1000-735-225-0000 - Workers' Compensation	\$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
1000-735-229-0000 - Other - Insurance Benefits	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
1000-735-229-2000 - Other - Insurance Benefits{Economic Development}	\$500.00	\$500.00	\$500.00	\$500.00
1000-735-240-0000 - Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-252-0000 - Travel and Transportation	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-252-2000 - Travel and Transportation{Economic Development}	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
1000-735-321-0000 - Telephone	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
1000-735-329-0000 - Other-Communications, Printing & Advertising	\$30,100.00	\$0.00	\$11,925.00	\$11,925.00
1000-735-329-2000 - Other-Communications, Printing & Advertising{Economic Devel}	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
1000-735-329-8000 - Other-Communications, Printing & Advertising{Other Promotion}	\$3,900.00			
1000-735-329-NEW - Other-Communications, Printing & Advertising {Fireworks}		\$22,075.00	\$22,075.00	

Description	2021	2022	2023	2024
1000-735-330-0000 - Rents and Leases	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-330-6000 - Rents and Leases{ODNR Lease}	\$36,005.00	\$36,005.00	\$36,005.00	\$36,005.00
1000-735-330-6100 - Rents and Leases{CORPS Engineer Lease}	\$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
1000-735-341-2000 - Accounting and Legal Fees{Economic Development}	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
1000-735-342-0000 - Auditing Services		Renumbered		
1000-735-342-2000 - Auditing Services{Economic Development}		Renumbered		
1000-735-343-0000 - Uniform Accounting Network Fees	\$3,504.00	\$3,500.00	\$3,500.00	\$3,500.00
1000-735-344-0000 - Tax Collection Fees	\$22,000.00	\$22,000.00	\$22,000.00	\$22,000.00
1000-735-345-0000 - Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-346-0000 - Engineering Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
1000-735-347-0000 - Planning Consultants	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
1000-735-347-2000 - Planning Consultants{Economic Development}	\$25,000.00	\$0.00	\$15,000.00	\$15,000.00
1000-735-349-0000 - Other - Professional and Technical Services	\$22,500.00	\$0.00	\$2,500.00	\$2,500.00
1000-735-349-2000 - Other - Professional and Technical Services{Economic Development}	\$0.00	\$0.00	\$0.00	\$0.00
1000-735-353-0000 - Liability Insurance Premiums	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
1000-735-391-0000 - Dues and Fees	\$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
1000-735-391-2000 - Dues and Fees{Economic Development}	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
1000-735-410-0000 - Office Supplies and Materials	\$4,996.00	\$5,000.00	\$5,000.00	\$5,000.00
1000-735-431-0000 - Repairs and Maintenance of Buildings and Land	\$175,000.00	\$150,000.00	\$200,000.00	\$200,000.00
1000-735-431-5300 - Repairs and Maintenance of Buildings and Land{GOOSE DOG}	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Boards and Commissions - Other Total	\$634,905.25	\$520,480.25	\$629,905.25	\$607,830.25
1000-745-342-0000 - Auditing Services	\$10,000.00	\$10,000.00	\$0.00	\$12,000.00
1000-745-342-2000 - Auditing Services{Economic Development}	\$1,000.00	\$1,000.00		
	\$11,000.00	\$11,000.00	\$0.00	\$12,000.00
Tax Refunds - Other				
1000-760-600-8500 - Other{Real Estate}	\$0.00	\$0.00	\$0.00	\$0.00
Tax Refunds - Other Total	\$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
1000-800-540-0000 - Machinery, Equipment and Furniture	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00
1000-800-590-0000 - Other - Capital Outlay	\$95,000.00	\$0.00	\$100,000.00	\$100,000.00
Capital Outlay - Other Total	\$100,000.00	\$0.00	\$102,500.00	\$102,500.00
Other Financing Uses				
1000-910-910-0000 - Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
1000-920-920-0000 - Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses Total	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$1,168,405.25	\$912,480.25	\$1,153,405.25	\$1,143,330.25

Description	2021	2022	2023	2024
Fund Classification: 2061 Special Revenue Marine Patrol				
Fund Balance 1/1	\$193.52			
Fund Balance Adjustments	\$0.00			
Prior Year Encumbrances	\$110.00			
Unencumbered Balance 1/1	\$83.52			
Revenues				
Intergovernmental				
2061-422-0000 - State - Restricted	\$35,000.00			
Other Financing Sources				
2061-931-0000 - Transfers - In	\$0.00			
2061-941-0000 - Advances - In	\$0.00			
Total Revenue		<u>\$35,000.00</u>		
Expenditures				
Police Enforcement - Salaries				
2061-110-132-0000 - Salaries - Administrator's Staff	\$20,640.00			
Police Enforcement - Salaries Total		<u>\$20,640.00</u>		
Police Enforcement - Other				
2061-110-211-0000 - Ohio Public Employees Retirement System	\$2,890.00			
2061-110-213-0000 - Medicare	\$300.00			
2061-110-225-0000 - Workers' Compensation	\$645.00			
2061-110-252-0000 - Travel and Transportation				
2061-110-270-0000 - Uniforms and Clothing	\$94.00			
2061-110-353-0000 - Liability Insurance Premiums	\$4,930.00			
2061-110-400-0000 - Supplies and Materials	\$779.52			
2061-110-433-0000 - Repairs and Maintenance of Motor Vehicles	\$4,805.00			
2061-110-440-0000 - Small Tools and Minor Equipment	\$0.00			
Police Enforcement - Other Total		<u>\$14,443.52</u>		
Capital Outlay - Other				
2061-800-400-0000 - Supplies and Materials	\$0.00			
Other Financing Uses				
2061-920-920-0000 - Advances - Out	\$0.00			
Total Expenditures		<u>\$35,083.52</u>		

Description	2021	2022	2023	2024
Fund Classification: 2051 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				
2051-411-0000 - Federal - Restricted		\$32,175.00		
Other Financing Sources				
2051-941-0000 - Advances - In		\$0.00		
Total Revenue		<u>\$32,175.00</u>		
Expenditures				
Capital Outlay - Other				
2051-800-590-0000 - Other - Capital Outlay		\$32,175.00		
Other Financing Uses				
2051-920-920-0000 - Advances - Out				
Total Expenditures		\$32,175.00		

Description	2021	2022	2023	2024
Fund Classification: 4201 Grant Construction KIFBL				
Fund Balance 1/1	\$0.04			
Fund Balance Adjustments	\$0.00			
Prior Year Encumbrances	\$0.00			
Unencumbered Balance 1/1	\$0.04			
Revenues				
Intergovernmental				
4201-411-0000 - Federal - Restricted	\$3,300,750.55			
4201-841-0000 - Capital Contributions	\$2,702,715.12			
Other Financing Sources				
4201-941-0000 - Advances - In				
Total Revenue	\$6,003,465.67			
Expenditures				
Capital Outlay - Other				
4201-800-346-0000 - Engineering Services	\$101,360.00			
4201-800-347-0000 - Planning Consultants	\$0.00			
4201-800-391-0000 - Dues and Fees	\$283,884.40			
4201-800-590-0000 - Other - Capital Outlay	\$5,618,221.31			
Other Financing Uses				
2061-920-920-0000 - Advances - Out				
Total Expenditures	\$6,003,465.71			