Finance Committee Meeting
Tuesday, April 20, 2021 - 5:00 PM
AGENDA

1. Call to Order
2. Action on Minutes
    a. March 16, 2021 Regular
    b. March 24, 2021 Special
3. Finance Director Reports
    a. Finance Report
    b. Mar 2021 Financials
    c. Bank to Book recon March 2021
4. New Account Needed for ARP Funds
5. Jersey Street Funding Update (SIB Loan / Park / Treasury Guidelines)
6. Water and Sewer Rates discussion
7. Parks & Rec Committee Items
    a. Trailhead Sidewalk Quote
    b. Rt 62 / Hannah's Park Sidewalk Quote
8. Federal Notice of Funding Opportunity: RAISE Grant for Infrastructure / Mobility Hub Concept
9. Other Business
10. Adjourn

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

Finance Committee
Tuesday, March 16, 2021 - 5:00 PM
MINUTES

1. Call to Order

   Committee Chair Benjamin Lee called the Finance Committee meeting for March 16, 2021 to order at 5:00 pm

   Members Present - Ben Lee, Mayor Chip Dutcher, Cheryl Robertson
   Absent - None

   Staff present - Jim Lenner, Jack Liggett, Chief Haroon, Dana Steffan, Bailey Klimchak, Jim Blair, Marvin Block, Teresa Monroe.

   Public present - John Luke, one caller unidentified

2. Action on Minutes

   a. February 16, 2021
   b. March 3, 2021 Special Meeting

ACTION:	Cheryl Robertson moved to Approve both sets of minutes; Chip Dutcher seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

3. Finance Director Report / Bank-to-Book Reconciliation

   a. Finance Director Report

   Dana Steffan noted that taxes are trending upward compared to 2020 and 2019 pre-

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

COVID; on our way to full recovery. Would discuss the Property and Casualty Insurance later on the agenda. Mr. Lee highlighted other report items.

b. Feb 2021 Bank to Book Reconciliation

Nothing to call out; noted the large payment for the Enterprise Center.

4. Review of Appropriation Ordinances on Council agenda

a. 2020 Budget Carryover

- Ms. Steffan said she hopes to keep the wage Ordinance tabled, still need to update.
- Ordinance 08-2021 second reading, amount has been updated to $13,000.00.
- Ordinance 09-2021 is for the new Water Plant Operator because of Croton Road production; $18.00 per hour and benefits are included.
- Ordinance 10-2021 is for the Dog Park; appropriated the full $34,000 noting that $17,000 will be added back to the Capital Projects Fund once received from the Licking Park District.
- Ordinance 11-2021 is for the road projects approved; N. Oregon, Upham, Benedict and Buena Vista; coming out of Capital Improvements Fund with a transfer required from General Fund to supplement the CIP balance to pay for them. Noted the Dog Park is factored into the calculation. Spreadsheet attached showing balances for the end of 2021 if all Ordinances pass.
- Ordinance 12-2021 is for the Admin office remodel and incidentals associated, appropriated from the General Fund.

It was noted that the estimate for the road projects listed in Ordinance 11-2021 came in lower by about $60,000; the Ordinance will be revised to $486,299.00 for second reading. Jack Liggett asked if the engineering firm could start design based off of the numbers.

ACTION:	Chip Dutcher moved to approve that the engineers begin design for the project; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 – 0

5. Review Property & Casualty Insurance Renewal and New Quote

a. Proposal

Dana Steffan said the village property and casualty insurance is up for renewal April 1st, she has investigated quotes for different carriers. The Public Entities Pool is the OML recommended pool for cities and villages in Ohio and the quote received is a more comprehensive plan of coverage, Allison Speck would still be our plan administrator even though it will be through Burnham & Flower; she would still handle the claims and any questions. Ms. Steffan added that this insurance is less expensive, by about $7-8,000 annually, said she feels better knowing they are backed by the OML and have such a fine track record with claims, their financials are also strong. A comprehensive proposal was attached for committee review; Ms. Steffan said all coverages we have are still there, or better, there is not downside in her opinion. Mayor Dutcher asked if the six million dollar liability coverage was what we currently have; Ms. Steffan said she would have to look that up and let him know. Discussion on whether the action to move carriers requires an act of Council; Ms. Steffan said she did not believe so but is awaiting an answer from the Law Director.

ACTION:	Chip Dutcher moved that we switch carries and go with the proposal from Burnham & Flower; Ben Lee seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

6. Water & Sewer Security Quotes (Jack)

Jack Liggett provided quotes for outer gates to update security at the water and sewer plants. The sewer plant will require a new gate, control center and fabs and quote is $8,500.00; the water plant has a large double gate, quote is $12,000.00. This would be phase one for upgrades. Mr. Lee said looking at projected carryover balances for Water and Sewer Enterprise Improvement Funds, the money is there and if it improves security for the facilities, in his opinion there is no justification to not move forward; balance of committee agreed.

ACTION:	Ben Lee moved to go forward with the two quotes; $8,500.00 for the sewer gate and exterior access and security and $12,000.00 for water; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

Prior to the motion second, it was noted that the quotes included $500 for incidentals on each project. Appropriation Ordinance to follow.

7. E. Jersey Street Funding

Jim Lenner said the project just missed the cut off from OPWC, the District Integrating

Committee automatically sent it over the Small Cities Program, we have thirty days to make any adjustments necessary to the application. CIP funds have been committed for the year and the grant limit is $500,00; committee and staff talked through Village contribution and options for funding.

Additional discussion on adding "no through trucks" signage to E. Jersey once road is complete; Mr. Block said he would hate to see the money spent to fix the road and then continue to have it torn up by semi-trucks.

Special Finance meeting called for Tuesday, March 23, 2021 at 5:00 p.m. to continue exploration of options for East Jersey Street project funding. Application is due March 31st; Jack Liggett to reach out to Hull Engineering and ask for cost on restructuring the application for Small Government. Jim Lenner to research details for SIB loan for discussion at the meeting.

8. Long Term Capital Commitments - Sub"Savings"

Discussion on saving for specific long term capital project commitments not funded by a bond. Finance Director in favor of setting up individual CIP funds for the projects; money can be put in the funds for up to ten years and if not spent on the set project within that time, the money goes back to fund from which it originally came. Committee in favor; Mr. Lenner to get estimated project costs to Finance Director. Discussion on projects for N. Main/Leafy Dell intersection, Edwards Road 2029 and US 62 ODOT phase two.

ACTION:	Benjamin Lee moved to create sub CIP accounts for the North Main and Leafy Dell intersection as well as for Edwards Road 2029; Cheryl Robertson seconded and the vote was as follows:
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

9. Water and Sewer Rates discussion

Finance Director Dana Steffan said she has not had time to analyze the rates relative to the allowed five percent increase; she will aim to have something ready for the April Finance Committee meeting.

Jack Liggett noted that both water and sewer plants will need to be expanded sooner than expected due to usage and to keep that thought in mind; likely cost for upgrade is five to six million dollars at each facility.

10. Department Director Wish Lists

Discussion postponed.

11. Other Business

1. Jack Liggett reviewed the bids offered for each tank type and the life cycle maintenance estimates for the new water tower. Mr. Liggett's recommendation is to keep the same composite style tower we currently have; Phoenix Fabricators offered the best bid price and they could start on the foundation in May. Mr. Liggett said his goal would be to contact the engineering firm and start laying the groundwork; contract award at first Council meeting in April.

ACTION:	Chip Dutcher moved to Approve Phoenix Fabricators as the preferred bidder for the new water tower; Benjamin Lee seconded and the vote was as follows:
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

12. Adjourn

ACTION:	Benjamin Lee moved to Adjourn; Ms. Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 – 0 Meeting adjourned at 6:24 p.m.

Special Finance Committee
Wednesday, March 24, 2021 - 5:00 PM
MINUTES

1. Call to Order

Committee Chair Benjamin Lee called the Special Finance Committee meeting for March 24, 2021 to order at 5:00 pm

Members Present - Ben Lee, Mayor Chip Dutcher, Cheryl Robertson
Absent - None

Staff present - Jim Lenner, Chief Haroon, Dana Steffan (joined during) Teresa Monroe.

Public present - None

2. East Jersey Street Funding Application Review

Jim Lenner said the Engineer is working on the application and reviewed recommendations. Village cash responsibility is $360,000.00; Mr. Lenner said we just need to figure out if we are going to do it and how we would pay for it. Said he spoke to the State Infrastructure Bank, could apply for a loan but no guarantee we would get it.

Cheryl Robertson said she would really like to get this project done; does not want to take the money from the Budget Stabilization Fund because that shows we have cash and it helps us to borrow, her recommendation is to just get a loan for five or ten years.

Chip Dutcher said he agreed and reviewed additional funds coming in over the next year or so; thinks a loan could be paid off quickly, he is in favor of borrowing the money as a straight loan then paying it off.

Discussion on a SIB loan as well as The American Rescue Plan Act (ARP) and revenue replacement of funds due to COVID; funds such as the Gas Tax.

Ben Lee recommended applying for the SIB loan and committing to the cash as the number one option and to await direction from Treasury on the ARP to see if there is a way to plug in those funds. Does not want to borrow any more than what has to be borrowed.

2021 Committee Goals

1. Multi-year CIP Plan; Manager to provide quarterly
2. Get Budget Stabilization Fund back to $500,000
3. Keep water sewer & rate increase to less than five percent
4. Meet annual budget deadlines

Jim Lenner reviewed term details from the first SIB loan and the cost for borrowing; committee discussion on plan for paying off.

Committee desire to get this project done; next steps as follows:

1. Jim Lenner to apply for the SIB loan (36 month term)
2. Finance Director to explore loan options from Park
3. Look at Covid replacement dollars for 2020 gas tax etc.

ACTION:	Chip Dutcher moved to Approve; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None

Passed 3 - 0

Will continue to work with the Engineers and stay close to conversations with respect to the Federal dollars.

3. Notes on OML Webinar - Federal Relief Funding

   a. The American Rescue Plan Act

   Discussion previously in the meeting; will continue to wait on direction for revenue replacement. Finance Director attached summary of facts provided by the Ohio Municipal League.

   Chip Dutcher added that he hopes to set aside another round of funding for community non-profits.

4. Mobility Hub Concept

   a. Concept Report/Request

   Jim Lenner provided a summary report on the concept; said although not successful with the ITS4US Grant, the need and the demand for reliable public transportation is still there. Continuing to work with those partners and looking to have a central location in which mobility providers can pick up, drop off and schedule transportation. Primary reasoning is that this is in the Licking County Development Plan, to make sure people can get to work, get to school, get to medical appointments etc. and he thinks this is an idea that would be replicated throughout rural communities in Ohio. Mr. Lenner asks Council to dedicate $20,000 of American Rescue Plan Act (ARP) funds to come up with a concept plan for what our hub could be. Technologies could be developed with partners that would give real time information to riders and businesses. Federal earmark dollars will be sought from our Congressman; desire to show we have skin in the game; asks that the $20,000.00 be paid out of Budget Stabilization Fund now and then to reimburse ourselves when the monies come in. Mr. Lenner added that he overall project is about three million dollars, this will far surpass what we could have done with the ITS4US Grant; quicker, cheaper, more effectively and have a larger impact on the mobility of Johnstown. Mr. Lenner said the village would manage the project and reviewed some further details. Local companies interested in a mobility hub are Crow Works, Tech International and Ohio Pack. Mr. Lenner said the RFP still needs to be drafted and asked for committee support and to authorize the $20,000.00 to start the process of getting the RFP out and securing a design consultant for the work.

All committee members expressed their sentiments in favor of moving forward with this concept.

ACTION:	Chip Dutcher moved to fund an initial $20,000 to be paid from the American Rescue Plan Act funds or from Budget Stabilization in support of the Mobility Hub concept development; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None
ABSTAIN:	None
	Passed 3 - 0

Mr. Lenner thanked the committee.

5. Other Business

1. Ben Lee noted concern on the parking for the business at the corner of Ford and Coshocton and overflow to the street. Would like to see a survey done, figure out where the street begins, and very similarly to what we did at Edwards Road and the funeral home, add some thermoplastic for a white edge line to clearly delineate the parking to keep it from encroaching onto the street; added concern for the Fire Department opening across the street and potential increase in traffic. A cost for man-hours, survey and thermoplastic would be associated and asked if there was support from the committee. Committee members expressed agreement that it is a problem and needs to be done. Mr. Lenner said he would confirm with Service Director that supplies are available and get it done; cost can be reconciled later in the year. Survey/pins will attempt to be located; Mr. Lenner said they will begin the process and come back to Finance if there is an issue.

6. Adjourn

ACTION:	Ben Lee moved to Adjourn; Cheryl Robertson seconded and all were in favor.
AYES:	Benjamin Lee, Chip Dutcher, Cheryl Robertson
NOES:	None

ABSTAIN: None

Passed 3 - 0

Meeting adjourned at 5:52 pm.

Village of Johnstown
Administrative Offices
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VILLAGE OF JOHNSTOWN, OHIO

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Finance Director's Report to Council
April 16th, 2021

1. Tax Revenue. Total Income Tax revenue collected through March 2021 was $513,131. This represents 22.6% of 2021 Budgeted Income Tax revenue of $2,270,400, and a 10.2% increase from 2020 collections for the same period.

   The largest source of the Village's income tax revenue, withholding taxes derived from individuals working in Johnstown, increased 7.6%, individual returns decreased 2.0%, and business net profits increased by $27k as compared to the same period in 2020.

   Although income tax revenue is slightly lower than where we expected to be at the end of March, I expect the April collections to bring our total tax revenue above our expectations. This is based on the current tax data from RITA.

   The table below illustrates the Village's March YTD income tax revenue from 2017 through 2021:

	2017	2018	2019	2020	2021
Withholding	$ 243,204	$ 261,250	$ 303,660	$ 308,369	$ 331,892
Individual	$ 94,739	$ 142,114	$ 176,793	$ 157,980	$ 154,745
Net Profit	$ 74,826	$ 14,700	$ 32,775	$ (504)	$ 26,494
Total	**$ 412,770**	**$ 418,064**	**$ 513,228**	**$ 465,844**	**$ 513,131**

   Withholding taxes have increased every year from 2015-2021; this can be attributed to an increase in the number of jobs and increased pay rates in Johnstown.

   Individual income tax collections for March YTD are nearing the 2020 YTD collections, yet behind the 2019 collections for the same period.

   The **2020 Net Profit** revenue is up compared to 2020 and down slightly compared to 2019. Thirty-one gifts reported $18k loss in 2020 with no net profit tax reported in 2021 (as they have left Johnstown). Atrium is reporting a $9,300 increase over prior YTD net income. Bleckmann USA is reporting $2,800 in net profit taxes compared to $0 in the prior year.

2. Revenues and Expenditures. See attached spreadsheets for 2021 year-to-date revenue collections and expenditures.

   Notes on Revenue:

   <u>General Fund – Real Estate Tax</u> – The first half distribution was received from Licking County at the end of March. Based on this collection of $166,460, I expect to receive about $67k more than the amount budgeted.

General Fund, Shared Taxes – Local Government distributions are lower than expected at this time, at only 19% collected in the LGF.

General Fund, Interest – Interest in investments is lower in YTD 2021 than budget, and I am anticipating this trend continuing at least into Q2. For reference, in 2020 we received a total of $58,600 in annual interest (all Funds), which was more than double the budgeted amount. Our investments with Fifth Third Securities have decreased by $14k in Q1.

General Fund, Miscellaneous – Service & admin equipment has been sold on GovDeals (online auction) totaling $7,700.

General Fund, Other Funding Sources – $4,486 was transferred from the CARES Act Fund in January 2021.

Street Construction / State Highway Funds – Both are slightly lower than budget for Q1 due to the loss of revenues for the Gasoline tax as a result of COVID-19 and its impacts on travel. In 2020 we budgeted $300,000 and received $267,454, a shortfall of $32,546.

2906 Restricted Police Grants – Sales of police items on GovDeals are going into this Fund.

Water/Sewer Improvements Funds have each collected >100% of their respective budgets due to seventy-four (74) new homes & one (1) new commercial building permitted YTD. Each new build home brings in $7,400 into the Water Improvements Fund, and $7,400 into the Sewer Improvements Fund. New Day Farms has also paid $73,986 in bulk sewer hauling YTD through March.

Enterprise Deposit Fund has collected 33% of its annual budget due to the high number of new homes permitted.

Notes on Expense:

General Fund, Public Health will be paid with the Property tax distributions in March and October as a reduction of the real estate tax distributions.

General Fund, Legislative Activities is 43% spent as a result of $20K in legal fees YTD. Of this, $1,768.50 was related to A1 Dumpster, $10,350 was related to general law director use, and $8,222 was related to Wilcox USDC 1983 Action. Note that $5,680 will be reimbursed from insurance for the Wilcox fees. Considering the reimbursement, we are standing at $14,660 spent (61%) of our $24,000 legal budget for the year. I have an additional $21k in legal invoices to be paid. This appropriation will need to be increased.

Capital Projects is 49% spent due to a $460K payment on the Westview Drive project in March.

Respectfully Submitted,

Dana Steffan

Dana Steffan, CPA
Finance & Human Resources Director

Village of Johnstown Financial Report

Revenues

as of *3/31/2021*

	A	B	C	D	E	J
6				**2021**	**Actual**	
7	A/C	**Sub-Fund**		**Expected Revenues**	**Revenues**	
8	1000	Real Estate Tax		$ 265,000	$ 166,460	62.81%
9	1000	Income Tax		$ 2,270,400	$ 513,131	22.60%
10	1000	Shared Taxes		$ 90,300	$ 16,350	18.11%
11	1000	Charges for Services		$ 150	$ 55	36.67%
12	1000	Permits, Fines, & Licenses		$ 228,700	$ 60,240	26.34%
13	1000	Interest		$ 25,000	$ 1,501	6.01%
14	1000	Miscellaneous		$ 28,000	$ 8,545	30.52%
15	1000	Other Financing Sources		$ -	$ 4,486.00	
16	1000	**Total General Fund**		**$ 2,907,550**	**$ 770,767**	26.51%
17						
18	2011	**Total Street Construction & Repair**		$ 462,810	$ 83,216	17.98%
19						
20	2021	**State Highway & Improvement**		$ 23,940	$ 5,232	21.85%
21						
24	2901	**Mayor's Court - Computer**		$ 1,000	$ 280	28.00%
25						
26	2906	**Restricted Police Grants**		$ 2,000	$ 2,033	101.67%
27						
28	2907	**Right-of-Way Fund**		$ 30,000	$ 733	2.44%
29						
32	5101	**Water Operating**		$ 639,750	$ 176,499	27.59%
33						
34	5201	**Sewer Operating**		$ 833,750	$ 237,410	28.47%
35						
36	5701	**Water Replacements & Improvements**		$ 308,000	$ 404,490	131.33%
37						
38	5702	**Sewer Replacements & Improvements**		$ 370,000	$ 463,852	125.37%
39						
40	5721	**Water Debt Service**		$ 430,000	$ 135,494	31.51%
41						
42	5722	**Sewer Debt Service**		$ 414,000	$ 94,939	22.93%
43						
44	5781	**Enterprise Deposit**		$ 40,500	$ 24,527	60.56%
45						
48	9904	**Mayor's Court**		$ 80,000	$ 16,038	20.05%
49						
50		**TOTAL ALL FUNDS**		**$ 6,543,300**	**$ 2,415,510**	36.92%

	A	B	C	D	E	J
1-2	**Village of Johnstown Financial Report**					
3-4	Expenditures					
5	*as of*	*3/31/2021*				
6				**2021**	**Actual**	
7	A/C	**Sub-Fund**		**Appropriations**	**Expenditures**	
8	110	Police		$ 1,223,922	$ 311,313	25.44%
9	130	Street Lighting		$ 65,000	$ 15,868	24.41%
10	210	Public Health		$ 19,500	$ 9,364	48.02%
11	310	Recreation Department		$ 21,950	$ 1,346	6.13%
12	410	Zoning		$ 154,382	$ 48,866	31.65%
13	490	Economic Development		$ 42,000	$ -	0.00%
14	710	Administration		$ 512,091	$ 118,373	23.12%
15	715	Legislative Activities		$ 63,665	$ 27,385	43.01%
16	720	Mayors Court		$ 95,513	$ 22,188	23.23%
17	725	Finance Department		$ 84,301	$ 30,470	36.14%
18	730	Lands & Buildings		$ 101,200	$ 20,031	19.79%
19	740	County Auditor (Property Tax Collection)		$ 6,000	$ 3,096	51.59%
20	745	State Auditor		$ -	$ -	#DIV/0!
21	755/760	Income Tax Administration		$ 72,000	$ 15,638	21.72%
22		Other Uses of Funds & Transfers		$ 716,900	$ 153,939	21.47%
23	1000	**Total General Fund**		**$ 3,178,424**	**$ 777,877**	**24.47%**
24						
25		Street Maintenance & Repair				
26		Street Cleaning, Snow Removal				
27		Traffic Signs & Signals				
28		Sidewalks (Capital outlay)				
29	2011	**Total Street Construction & Repair**		**$ 482,013**	**$ 109,784**	**22.78%**
30						
31		State Highway Maintenance				
32		Street Cleaning, Snow & Removal				
33		Traffic Signs & Signals				
34	2021	**State Highway & Improvement**		**$ 22,500**	**$ 1,690**	**7.51%**
41						
42	2901	**Mayor's Court Computer**		**$ 1,000**	**$ 939**	**93.90%**
45						
46	2903	**Budget Stabilization Fund**		**$ 60,000**	**$ -**	**0.00%**
47						
50	2905	**Leafy Dell Traffic Improvement Fund**		**$ 10,000**	**$ -**	**0.00%**
51						
54	2907	**Right of Way Fund**		**$ 9,000**	**$ -**	**0.00%**
55						
58	3101	**Debt Service Fund**		**$ 490,000**	**$ 8,784**	**1.79%**
59						
60	4901	**Capital Projects**		**$ 1,298,509**	**$ 636,291**	**49.00%**
61						

Village of Johnstown Financial Report

Expenditures

as of *3/31/2021*

A/C	Sub-Fund	2021 Appropriations	Actual Expenditures	
4902	**Capital Projects - US62**	**$ 153,400**	**$ -**	**0.00%**
5101	**Water Operating**	**$ 770,503**	**$ 234,096**	**30.38%**
5201	**Sewer Operating**	**$ 942,929**	**$ 164,353**	**17.43%**
5701	**Water Replacements & Improvements**	**$ 4,452,623**	**$ 608,679**	**13.67%**
5702	**Sewer Replacements & Improvements**	**$ 2,603,320**	**$ 285,686**	**10.97%**
5721	**Water Debt Service**	**$ 396,600**	**$ -**	**0.00%**
5722	**Sewer Debt Service**	**$ 481,500**	**$ -**	**0.00%**
5781	**Enterprise Deposit**	**$ 36,000**	**$ 9,737**	**27.05%**
9904	**Mayor's Court**	**$ 85,000**	**$ 19,366**	**22.78%**
	TOTAL ALL FUNDS	**$ 15,473,322**	**$ 2,861,765**	**18.49%**

Bank / Account	Balance
Fifth Third Securities	3,188,410.25
Park General X9082	250,000.00
Park Payroll X9085	8,582.01
Water & Sewer X2587	174.55
Park Sweep X2608	12,394,885.52
Mayor's Court X9848	14,894.90
Total All Bank Accounts	**15,856,947.23**
Outstanding Checks	(579,195.28)
BALANCE PER BANK	**15,277,751.95**
Book Balance:	15,287,495.68
Variance:	**9,743.73**

Reconciling Items				
Q1 Unbooked Investment Income				
	Fifth/Third Securities	$	(14,386.17)	*to be booked in April 2021*
	Park National Bank	$	748.74	*to be booked in April 2021*
Water & Sewer Variances:				
	Various posted receipts, did not clear bank	$	(2,187.65)	*timing*
	Lockbox receipt cleared bank, not posted	$	174.55	*timing*
	Water Deposits posted, not received	$	(150.00)	*timing*
	Water chargeback, not yet posted	$	(113.95)	*timing*
	Received in bank, not posted	$	118.00	*timing*
General Variances:				
	check clearing variances	$	1.27	
Payroll Variances:				
	OPERS employee deductions, will clear bank in next month	$	3,598.71	*timing*
	OP&F employee deductions, will clear bank in next month	$	2,431.79	*timing*
	Various withholdings deducted, not yet paid	$	20.98	*timing*
Total Reconciling Items		**$**	**(9,743.73)**	
unidentifed variance		*$*	*0.00*	

4/16/2021 12:19 PM

Outstanding Checks	Check No.	Check Amount	Check Date
payroll	5932	$1,211.23	3/19/2021
payroll	5944	$298.22	3/19/2021
	13783	$9.90	9/8/2020
	13792	$70.17	9/8/2020
	13971	$64.99	10/15/2020
	14100	$110.58	11/6/2020
	14221	$7,818.44	12/10/2020
	14223	$11,093.00	12/10/2020
	14302	$53,586.53	12/31/2020
	14322	$117.50	1/14/2021
	14354	$590.00	1/18/2021
	14401	$185.23	1/28/2021
	14426	$22.75	2/9/2021
	14432	$62.94	2/9/2021
	14437	$49.10	2/9/2021
	14455	$76.25	2/11/2021
	14457	$546.90	2/11/2021
	14524	$607.31	3/8/2021
	14525	$133.74	3/8/2021
	14526	$83.30	3/8/2021
	14534	$265.40	3/9/2021
	14559	$37.00	3/12/2021
	14562	$37.00	3/12/2021
	14565	$4,000.00	3/12/2021
	14566	$460,316.36	3/12/2021
	14573	$194.58	3/18/2021
	14577	$225.00	3/18/2021
	14589	$186.10	3/18/2021
	14597	$527.75	3/18/2021
	14598	$2,945.25	3/18/2021
	14603	$509.03	3/25/2021
	14604	$2,352.42	3/25/2021
	14605	$501.00	3/25/2021
	14606	$960.98	3/25/2021
	14607	$1,869.48	3/25/2021
	14608	$68.66	3/25/2021
	14609	$195.69	3/25/2021
	14611	$820.00	3/25/2021
	14612	$150.00	3/25/2021
	14613	$1,829.29	3/25/2021
	14615	$20.00	3/25/2021
	14617	$48.50	3/25/2021
	14619	$1,040.75	4/2/2021
	14620	$1,006.51	4/2/2021
	14621	$1,019.11	4/2/2021
	14622	$150.00	4/2/2021
	14623	$1,858.97	4/2/2021
	14624	$174.47	4/2/2021
	14625	$754.97	4/2/2021
	14626	$264.00	4/2/2021
	14627	$711.10	4/2/2021
	14628	$192.29	4/2/2021
	14629	$3,914.45	4/2/2021
	14630	$400.59	4/2/2021
	14631	$8,783.55	4/2/2021
	14632	$500.00	4/2/2021
	14633	$694.90	4/2/2021
	14634	$203.19	4/2/2021
	14635	$716.27	4/2/2021
	14636	$1,184.92	4/2/2021
	14637	$827.67	4/2/2021

Total O/S Checks at 3/31/21:
$579,195.28

Estimate

MARK RODGERS CONSTRUCTION, INC.

10932 WEST MILL STREET
PATASKALA, OHIO 43062
PH (740) 964-6336
FX (740) 964-0424
WWW.MARKRODGERSCONSTRUCTION.COM

DATE	ESTIMATE NO.
4/1/2021	20476

NAME / ADDRESS
The Village of Johnstown 599 S. Main St. Johnstown, OH 43031 Attn: Michael Gutridge

DESCRIPTION	SQ. FT.	TOTAL
City Walk 5' X 50' X 4" depth		
Prep/Pour/Broom finish/Saw cut/Cure		2,750.00
City Walk 5' X 412' X 4" depth		
Prep/Pour/Broom finish/Saw cut/Cure		22,660.00
A basic concrete pour includes:		
Gravel (as needed)		
6.5 Bag Mix (4500 PSI Grade Cement)		
6% Air Entrainment		
5" Slump		
Fiber Mesh Reinforcement		
Please contact us with any questions. Thank you!		
We are proud to be Angie's List 'Super Service Award' winners for our 21st year running!	**TOTAL**	$25,410.00

Holbrook Custom Concrete
4573 Castle Rd
Alexandria, OH 43001 US
jeff@holbrookconcrete.com

Estimate

ADDRESS
Jack Liggett
Village of Johnstown
599 S Main St
Johnstown, OH 43031

ESTIMATE # 1044
DATE 04/05/2021

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Concrete	We propose to furnish the necessary labor and materials for the sidewalk additions at two locations with details as follows. Excavate and haul off spoils as needed form add gravel fill compact and pour with sealer upon completion of 4 inch thick fiber reinforced 4000 psi concrete.Also included if dirt backfill with seed and straw to complete job,these are at two locations per Jack	1	15,000.00	15,000.00

1/3 down upon acceptance of proposal

TOTAL **$15,000.00**

Accepted By

Accepted Date

Estimate

MARK RODGERS CONSTRUCTION, INC.
10932 WEST MILL STREET
PATASKALA, OHIO 43062
PH (740) 964-6336
FX (740) 964-0424
WWW.MARKRODGERSCONSTRUCTION.COM

DATE	ESTIMATE NO.
4/1/2021	20476

NAME / ADDRESS
The Village of Johnstown 599 S. Main St. Johnstown, OH 43031 Attn: Michael Gutridge

Angie's list SUPER SERVICE AWARD 2020

DESCRIPTION	SQ. FT.	TOTAL
City Walk 5' X 50' X 4" depth		
Prep/Pour/Broom finish/Saw cut/Cure		2,750.00
City Walk 5' X 412' X 4" depth		
Prep/Pour/Broom finish/Saw cut/Cure		22,660.00
A basic concrete pour includes:		
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6.5 Bag Mix (4500 PSI Grade Cement)		
6% Air Entrainment		
5" Slump		
Fiber Mesh Reinforcement		
Please contact us with any questions. Thank you!		

We are proud to be Angie's List 'Super Service Award' winners for our 21st year running!	**TOTAL**	$25,410.00