

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
APRIL 30, 2022

	2022 BUDGET	Current Month	2022 Year to Date	2021 Year to Date
<b>General Fund (GF) Revenues:</b>				
Taxes:				
Real Estate Taxes	2,364,369	141,138	1,369,865	1,272,679
Municipal Income Taxes	2,100,000	97,807	917,590	2,649,398
Share of Sales and State Taxes	62,000	4,549	21,266	20,103
<b>Total Tax Revenue</b>	<b>4,526,369</b>	<b>243,494</b>	<b>2,308,721</b>	<b>3,942,180</b>
Other Sources:				
Fines and Costs	280,000	9,638	28,822	29,871
Building/Liquor Permits & Licenses	48,000	7,533	21,445	29,645
Interest Income	106,000	8,574	38,611	43,988
Rental Income	213,000	9,262	106,715	105,637
Mills Building Rental Income	119,885	6,939	30,669	66,895
Ambulance Income	20,000	13,684	24,583	3,899
SRO Reimbursement	80,000	6,667	26,667	26,667
Misc	139,000	-	5,191	58,595
<b>Total Other Sources Revenue</b>	<b>1,005,885</b>	<b>62,297</b>	<b>282,703</b>	<b>365,197</b>
Assessments:				
School Board/Property Assessment	24,000	14,084	26,387	12,210
<b>Total General Fund Revenues</b>	<b>5,556,254</b>	<b>319,876</b>	<b>2,617,811</b>	<b>4,319,587</b>
<b>Add Year Beginning General Fund Balance</b>		<b>7,902,945</b>	<b>7,366,903</b>	<b>5,154,139</b>
Less Expenses:				
Administration Costs	(see Page 2)	(62,212)	(371,887)	(334,939)
Administration - Transfers		-	(451,000)	(530,000)
Police Department Costs	(see Page 3)	(126,747)	(548,035)	(484,815)
Fire Department Costs	(see Page 3)	(13,252)	(59,024)	(84,598)
Fire Department Ambulance	(see Page 3)	(74,100)	(168,895)	(70,250)
Service Department Costs	(see Page 4)	(131,487)	(570,852)	(516,187)
<b>Total General Fund Expenses</b>		<b>(407,798)</b>	<b>(2,169,692)</b>	<b>(2,020,789)</b>
<b>Current General Fund Balance</b>		<b>7,815,022</b>	<b>7,815,022</b>	<b>7,452,937</b>
Plus:				
Other Fund Current Balances		1,508,234	1,508,234	1,368,686
<b>Total Current Balance - All Funds</b>		<b>9,323,256</b>	<b>9,323,256</b>	<b>8,821,623</b>

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	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
<b>ADMINISTRATION:</b>				
Salaries and Wages	153,300	11,629	44,617	38,768
Health Insurance	51,600	4,089	14,116	8,292
Worker's Comp/Medicare	7,800	199	899	1,092
Employee Retirement (OPERS)	26,000	1,950	7,325	6,634
<b>PERSONNEL COSTS</b>	<b>238,700</b>	<b>17,867</b>	<b>66,957</b>	<b>54,786</b>
Legal - Law Director	45,000	4,450	31,775	2,600
Legal - Prosecutor	38,000	5,550	14,200	12,238
Legal - Other	500	-	11	23
Engineering	37,400	2,300	9,898	11,856
Other Professional Services	120,000	16,462	43,258	23,998
<b>LEGAL AND PROFESSIONAL</b>	<b>240,900</b>	<b>28,762</b>	<b>99,142</b>	<b>50,715</b>
General Insurance	130,900	11,977	137,269	123,341
Income Tax Expense	65,000	2,930	29,337	79,350
County Auditor Expenses	57,000	78	33,998	21,319
Office Expenses	13,000	524	2,901	1,511
Miscellaneous Expenses	4,500	75	2,282	3,917
<b>OTHER ADMINISTRATIVE COSTS</b>	<b>270,400</b>	<b>15,583</b>	<b>205,787</b>	<b>229,438</b>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>750,000</b>	<b>62,212</b>	<b>371,887</b>	<b>334,939</b>
Transfers to Other Funds	751,000	-	451,000	530,000
<b>TOTAL ADMINISTRATION COSTS</b>	<b>1,501,000</b>	<b>62,212</b>	<b>822,887</b>	<b>864,939</b>

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	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,152,300	83,498	334,154	296,501
Overtime	40,000	1,443	4,555	8,135
Health, OPERS, MEDI, Worker Comp	267,500	18,642	84,895	70,347
<b>PERSONNEL COSTS</b>	<b>1,459,800</b>	<b>103,583</b>	<b>423,604</b>	<b>374,983</b>
Gasoline	18,000	-	7,434	3,952
Repairs and Maintenance	11,000	1,719	4,501	4,134
Uniforms	12,200	361	2,461	1,778
Training/Conferences	16,000	1,250	9,120	8,259
Dispatch Operating Fee	155,000	12,817	64,083	59,890
Alarm System Fee	28,000	5,705	12,085	6,596
Maintenance Agreements/Radio Expenses	20,000	750	11,451	9,905
Other Expenses	15,000	563	3,297	3,878
V.E.G.	10,000	-	10,000	-
<b>OTHER POLICE DEPART COSTS</b>	<b>285,200</b>	<b>23,164</b>	<b>124,431</b>	<b>98,392</b>
Vehicle Purchases	45,000	-	-	-
Equipment Purchases	-	-	-	11,440
<b>CAPITAL EXPENDITURES</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>11,440</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>1,790,000</b>	<b>126,747</b>	<b>548,035</b>	<b>484,815</b>
<b>*****</b>				
<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	130,000	9,564	38,338	40,463
PERS, MEDI, SOC SEC, Worker Comp	30,000	772	3,210	4,177
<b>PERSONNEL COSTS</b>	<b>160,000</b>	<b>10,336</b>	<b>41,547</b>	<b>44,640</b>
Vehicle Maintenance	6,000	439	880	6
Ambulance/EMS <i>see below</i>	322,394	74,100	168,895	70,250
Training/Conferences	5,500	199	972	772
Contracts & Annual Fees	20,000	2,229	14,445	13,322
Other Expenses	9,000	50	1,180	2,133
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>362,894</b>	<b>77,016</b>	<b>186,371</b>	<b>86,483</b>
<b>CAPITAL EXPENDITURES</b>	<b>132,106</b>	<b>-</b>	<b>-</b>	<b>23,725</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>655,000</b>	<b>87,352</b>	<b>227,919</b>	<b>154,848</b>
<i>Ambulance Income on Cover Page</i>	20,000	13,684	24,583	3,899

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	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	715,000	52,891	207,037	198,224
Overtime	20,000	1,295	21,416	13,130
Health, OPERS, MEDI, Worker Comp	298,000	21,754	93,021	84,820
<b>PERSONNEL COSTS</b>	<b>1,033,000</b>	<b>75,941</b>	<b>321,474</b>	<b>296,174</b>
Salt/Aggregate (snow removal)	75,000	-	49,042	52,096
Building Inspection	15,000	3,700	6,436	6,903
Equipment Maintenance	35,000	1,023	11,060	29,563
Gasoline Expense	30,000	-	16,018	18,463
Supplies	30,000	2,369	11,477	11,571
<b>OPERATING COSTS</b>	<b>185,000</b>	<b>7,092</b>	<b>94,034</b>	<b>118,596</b>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	107,510	6,518	33,970	34,653
Village Houses	12,600	(34)	52	72
Community Building	29,350	1,092	5,882	5,409
Post Office	2,420	139	1,261	816
OBT Building	2,420	148	571	513
Wash House	3,700	13	40	57
Burton Court	3,000	533	1,237	593
Mills Building	24,000	(57)	10,754	6,083
<b>BUILDING OPERATION &amp; MTC</b>	<b>185,000</b>	<b>8,352</b>	<b>53,766</b>	<b>48,196</b>
Street Repair	8,000	-	855	299
Ditch, Drain, Sewers	21,000	-	3,073	3,717
Tree Grinding (Contractors)	15,000	-	-	-
Street Lighting	11,500	637	2,968	4,438
Parks	18,000	2,087	4,517	12,240
Guardrails, Signs, Bridges	14,500	112	788	1,554
<b>STREETS AND ROADS</b>	<b>88,000</b>	<b>2,836</b>	<b>12,202</b>	<b>22,248</b>
Vehicles	210,000	37,266	89,266	30,921
Other Equipment	4,000	-	110	52
<b>CAPITAL EXPENDITURES</b>	<b>214,000</b>	<b>37,266</b>	<b>89,376</b>	<b>30,973</b>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<b>1,705,000</b>	<b>131,487</b>	<b>570,852</b>	<b>516,187</b>

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
APRIL 30, 2022

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	128,063	60,371	-	188,434
State Highway	17,933	4,930	698	22,166
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>148,726</u>	<u>65,301</u>	<u>698</u>	<u>213,329</u>
Capital Improvement	49,053	320,706	25,576	344,183
Water	226,473	33,000	20,975	238,498
Wastewater Plant	14,314	43,433	25,191	32,556
Park Recreation	46,334	44,895	7,806	83,423
Cemetery	38,032	6,000	-	44,032
Mayor's Court-Violations Bureau	1,304	8,999	7,724	2,579
Mayor's Discretionary	1,236	1,000	117	2,120
Purcell Trust	31,299	7,064	-	38,363
Land Conservation	16,366	123,951	7,519	132,798
Local Fiscal Recovery Fund (ARPA)	116,123	477	-	116,600
Building Bond Deposit	92,257	7,966	2,686	97,537
Underground Storage Tank	11,000	-	-	11,000
Safety Fund	85,975	100	48,686	37,389
Police Relief & Pension	16,591	147,177	58,804	104,964
Law Enforcement	313	10	-	323
VEST Grant	-	-	-	-
STATE Grants	3,990	5,578	1,028	8,541
TOTAL OTHER FUNDS	<u>899,385</u>	<u>815,658</u>	<u>206,809</u>	<u>1,508,234</u>
GENERAL FUND	7,366,903	2,617,811	2,169,692	7,815,023
TOTAL ALL FUNDS	<u>8,266,288</u>	<u>3,433,469</u>	<u>2,376,501</u>	<u>9,323,256</u>

STATE OF THE VILLAGE  
APRIL 30, 2022

	2022	2021
Total Current Balance - All Funds	<b>9,323,256</b>	<b>8,821,624</b>
Cash and Investments:	4/30/2022	4/30/2021
Cash:		
ANCORA	7,624,046	6,771,848
CHASE DDA	193,282	199,145
CHASE SAV - LAND CONS	132,798	118,432
CHASE VIOLATIONS BUREAU	64,301	97,043
Star Ohio	1,318,526	1,706,094
STAR Plus	-	883
	9,332,953	8,893,445
Total Cash	9,332,953	8,893,445
(OUTSTANDING CHECKS)	(9,697)	(71,821)
Total Cash and Investments	<b>9,323,256</b>	<b>8,821,624</b>

Current Indebtedness:

	<u>4/30/2022</u>	<u>4/30/2021</u>
Unfunded:		
** Wastewater - Issue 2 (20 years ending 2021)	-	19,240
Library - KeyBank (renew annually)	-	-
	-	<b>19,240</b>
Total Unfunded	-	<b>19,240</b>
Total Current Indebtedness	-	<b>19,240</b>

\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	APRIL	2022 YEAR TO DATE	2021 YEAR TO DATE
Real Estate Taxes	2,364,369	141,138	1,369,865	1,272,679
Municipal Income Tax	2,100,000	97,807	917,590	2,649,398
Share of Sales and State Taxes	62,000	4,549	21,266	20,103
Other Sources	1,005,885	62,297	282,703	365,197
Assessments	24,000	14,084	26,387	12,210
<b>TOTAL OPERATING REVENUES</b>	<b>5,556,254</b>	<b>319,876</b>	<b>2,617,811</b>	<b>4,319,587</b>
<b>OPERATING EXPENSES</b>				
Administration Department	750,000	62,212	371,887	334,939
Police Department	1,790,000	126,747	548,035	484,815
Fire Department	655,000	87,352	227,919	154,848
Service Department	1,705,000	131,487	570,852	516,187
Transfers excluding Inheritance Taxes	751,000	-	451,000	530,000
<b>TOTAL OPERATING EXPENSES</b>	<b>5,651,000</b>	<b>407,798</b>	<b>2,169,692</b>	<b>2,020,789</b>
<b>SURPLUS (DEFICIT)</b>	<b>(94,746)</b>	<b>(87,923)</b>	<b>448,119</b>	<b>2,298,798</b>

Project	April 30, 2022	BUDGET	APRIL	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT 2022 ROAD PROGRAM		635,000					
CEDAR RD RECONST							
2022 STORM SEWER/CULVERT REPAIR		60,000	-	3,627	3,627		
STORM WATER REGULATIONS		10,000	-	870	870		
ANNUAL SANITARY SEWER ISSUES		10,000					
MAYFIELD @ RIVER RD TRAFFIC PROJECT		5,000	-	837	140		698
151-SOM CTR REPAVE/DRNG 21-22		30,000			-		
CONTINGENCIES MILLS BUILDING RENOVATION		20,000		20,940		20,940	
<b>TOTAL</b>		<b>770,000</b>	<b>-</b>	<b>26,273</b>	<b>4,636</b>	<b>20,940</b>	<b>698</b>