

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
APRIL 30, 2025

	2025 BUDGET	Current Month	2025 Year to Date	2024 Year to Date
General Fund (GF) Revenues:				
Taxes:				
Real Estate Taxes	2,785,820	-	1,252,236	1,271,032
Municipal Income Taxes	2,415,000	101,491	538,330	492,734
Share of Sales and State Taxes	-	-	4,587	19,561
Total Tax Revenue	5,200,820	101,491	1,795,154	1,783,327
Other Sources:				
Fines and Costs	75,100	3,696	15,491	22,513
Traffic Camera Gross Receipts	1,520,000	114,385	425,715	578,055
Building/Liquor Permits & Licenses	51,040	3,534	6,739	24,541
Interest Income	273,500	24,931	100,662	106,481
Rental Income	222,360	12,699	118,766	127,771
Mills Building Rental Income	142,631	5,090	55,621	33,987
Ambulance Income	50,000	18,852	39,221	35,386
SRO Reimbursement	94,500	7,871	31,483	31,483
Misc	66,750	20,000	158,535	23,609
Total Other Sources Revenue	2,495,881	211,058	952,234	983,826
Assessments:				
School Board/Property Assessment	-	-	-	-
Total General Fund Revenues	7,696,701	312,548	2,747,388	2,767,153
Add Year Beginning General Fund Balance		7,490,726	7,879,102	7,580,424
Less Expenses:				
Administration Costs	(see Page 2)	(54,834)	(392,966)	(356,310)
Administration - Transfers		-	(1,241,500)	(196,500)
Police Department Costs	(see Page 3)	(305,547)	(904,721)	(877,700)
Fire Department Costs	(see Page 3)	(26,063)	(80,229)	(67,778)
Fire Department Ambulance	(see Page 3)	(134,736)	(228,975)	(183,290)
Service Department Costs	(see Page 4)	(245,902)	(741,907)	(767,946)
Total General Fund Expenses		(767,083)	(3,590,298)	(2,449,524)
Current General Fund Balance		7,036,192	7,036,192	7,898,053
Plus:				
Other Fund Current Balances		2,835,918	2,835,918	2,041,836
Total Current Balance - All Funds		9,872,110	9,872,110	9,939,889

MISC	\$63,212 OH Emerg Mgmt
	\$42,098 NEORS D REIMB
	\$20,000 Cleveland Water

**VILLAGE OF GATES MILLS
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APRIL 30, 2025**

	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
ADMINISTRATION:				
Salaries and Wages	169,664	19,525	58,453	56,142
Health Insurance	48,681	6,845	15,720	23,831
Worker's Comp/Medicare	5,500	344	1,297	1,493
Employee Retirement (OPERS)	29,000	3,325	9,855	9,304
PERSONNEL COSTS	252,845	30,039	85,326	90,770
Legal - Law Director	60,000	-	8,334	16,717
Legal - Prosecutor	58,750	3,770	16,915	12,588
Legal - Other	2,000	524	1,389	8
Engineering	48,610	4,126	16,600	11,061
Other Professional Services	111,500	11,244	49,214	52,907
LEGAL AND PROFESSIONAL	280,860	19,664	92,451	93,281
General Insurance	130,000	1,192	123,668	116,741
Income Tax Expense	70,000	3,071	52,088	14,751
County Auditor Expenses	73,000	-	30,466	33,289
Office Expenses	14,500	653	5,562	4,810
Miscellaneous Expenses	5,500	216	3,405	2,668
OTHER ADMINISTRATIVE COSTS	293,000	5,132	215,189	172,259
ADMINISTRATION OPERATING COSTS	826,705	54,834	392,966	356,310
Transfers to Other Funds	1,241,500	-	1,241,500	196,500
TOTAL ADMINISTRATION COSTS	2,068,205	54,834	1,634,466	552,810

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	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
POLICE DEPARTMENT:				
Salaries and Wages	1,280,250	145,206	422,813	396,249
Overtime	35,000	4,252	22,372	10,137
Health, OPERS, MEDI, Worker Comp	314,819	22,867	88,664	101,790
PERSONNEL COSTS	1,630,069	172,324	533,849	508,176
Gasoline	25,000	-	4,605	3,841
Repairs and Maintenance	17,000	1,440	5,465	5,415
Uniforms	16,000	647	1,190	1,771
Training/Conferences	13,000	854	3,829	3,478
Dispatch Operating Fee	140,000	11,419	45,677	56,252
Alarm System Fee	17,000	4,196	8,365	8,662
Maintenance Agreements/Radio Expenses	28,000	750	15,159	17,446
Traffic Camera Program LMC	336,000	31,340	102,820	89,620
Traffic Camera Program Gatso	405,000	31,426	116,732	164,302
Other Expenses	16,000	3,606	6,348	3,697
V.E.G.	12,000	-	12,000	11,000
OTHER POLICE DEPART COSTS	1,025,000	85,679	322,190	365,484
Vehicle Purchases	52,000	47,545	47,545	-
Equipment Purchases	26,000	-	1,138	4,040
CAPITAL EXPENDITURES	78,000	47,545	48,682	4,040
TOTAL POLICE DEPARTMENT COSTS	2,733,069	305,547	904,721	877,700

FIRE DEPARTMENT:

Salaries and Wages	227,500	21,409	63,378	47,046
PERS, MEDI, SOC SEC, Worker Comp	33,900	1,773	6,993	5,463
PERSONNEL COSTS	261,400	23,182	70,371	52,509
Vehicle Maintenance	10,000	-	130	65
Ambulance/EMS <i>see below</i>	486,900	134,736	228,975	183,290
Training/Conferences	12,500	49	209	-
Contracts & Annual Fees	26,000	2,832	5,347	10,566
Other Expenses	15,000	1	670	837
OTHER FIRE DEPARTMENT COSTS	550,400	137,617	235,331	194,758
CAPITAL EXPENDITURES	131,300	-	3,502	3,801
TOTAL FIRE DEPARTMENT COSTS	943,100	160,799	309,204	251,068
<i>Ambulance Income on Cover Page</i>	<i>50,000</i>	<i>18,852</i>	<i>39,221</i>	<i>35,386</i>

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
APRIL 30, 2025

	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
SERVICE DEPARTMENT:				
Salaries and Wages	823,725	96,400	282,612	255,799
Overtime	30,975	1,757	36,103	13,422
Health, OPERS, MEDI, Worker Comp	362,200	33,332	120,078	125,359
PERSONNEL COSTS	1,216,900	131,489	438,793	394,580
Salt/Aggregate (snow removal)	60,000	-	73,711	21,473
Building Inspection	18,000	500	2,808	3,366
Equipment Maintenance	52,000	9,026	16,198	30,283
Gasoline Expense	40,000	-	14,579	9,961
Supplies/Uniforms	36,500	4,238	14,918	12,804
OPERATING COSTS	206,500	13,764	122,214	77,887
BUILDING OPERATION & MTC				
Village Hall	166,100	8,340	29,284	30,242
Village Houses	2,300	55	90	-
Community Building	20,700	3,423	9,620	9,852
Post Office	2,300	420	903	478
OBT Building	1,850	121	446	586
Wash House	4,200	33	61	-
Burton Court	3,200	940	2,690	3,497
Mills Building	75,100	19,074	39,289	37,001
BUILDING OPERATION & MTC	275,750	32,407	82,384	81,656
Street Repair	5,000	427	735	603
Ditch, Drain, Sewers	30,500	355	421	1,694
Tree Grinding (Contractors)	15,000	3,800	3,800	15,275
Street Lighting	20,000	1,156	4,659	5,027
Parks	21,000	3,045	10,824	2,475
Guardrails, Signs, Bridges	10,000	141	1,948	783
STREETS AND ROADS	101,500	8,923	22,387	25,857
Vehicles	120,000	59,319	59,319	174,689
Other Equipment	18,000	-	16,810	13,277
CAPITAL EXPENDITURES	138,000	59,319	76,129	187,966
TOTAL SERVICE DEPARTMENT COSTS	1,938,650	245,902	741,907	767,946

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
APRIL 30, 2025

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	169,334	66,704	-	236,038
State Highway	27,207	5,470	19,999	12,677
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	199,270	72,174	19,999	251,444
Capital Improvement	260,244	1,080,487	98,208	1,242,523
Water	302,465	-	25,782	276,683
Wastewater Plant	11,467	71,958	23,559	59,866
Park Recreation	22,147	13,981	11,138	24,991
Cemetery	72,220	7,000	3,784	75,436
Mayor's Court-Violations Bureau	560	3,623	3,549	634
Mayor's Discretionary	505	1,500	240	1,765
Purcell Trust	30,296	-	-	30,296
Land Conservation	326,382	134,310	103,211	357,481
Local Fiscal Recovery Fund (ARPA)	157,531	-	13,776	143,756
Building Bond Deposit	156,162	970	-	157,132
Underground Storage Tank	11,000			11,000
Safety Fund	50,473	10,000	45,592	14,882
Police Relief & Pension	33,832	208,810	79,205	163,437
Law Enforcement	-	-	-	-
VEST Grant	-	-	-	-
OneOhio Fund (Opiod)	2,348	-	485	1,863
STATE Grants	21,399	9,425	8,093	22,731
TOTAL OTHER FUNDS	1,658,301	1,614,237	436,620	2,835,918
GENERAL FUND	7,879,102	2,747,388	3,590,298	7,036,192
TOTAL ALL FUNDS	9,537,403	4,361,625	4,026,918	9,872,110

STATE OF THE VILLAGE
APRIL 30, 2025

	2025	2024
Total Current Balance - All Funds	9,872,110	9,939,888
Cash and Investments:	4/30/2025	4/30/2024
Cash:		
ANCORA	8,778,027	8,548,957
CHASE DDA	103,540	134,171
CHASE SAV - LAND CONS	798	259,255
STAR OHIO -LAND CONS	356,683	-
CHASE VIOLATIONS BUREAU	49,080	35,656
Star Ohio	<u>611,540</u>	<u>1,024,085</u>
Total Cash	9,899,668	10,002,124
(OUTSTANDING CHECKS)	<u>(27,558)</u>	<u>(62,236)</u>
Total Cash and Investments	9,872,110	9,939,888

** From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	APRIL	2025 YEAR TO DATE	2024 YEAR TO DATE
Real Estate Taxes	2,785,820	-	1,252,236	1,271,032
Municipal Income Tax	2,415,000	101,491	538,330	492,734
Share of Sales and State Taxes	-	-	4,587	19,561
Other Sources	2,495,881	211,058	952,234	983,826
Assessments	-	-	-	-
TOTAL OPERATING REVENUES	7,696,701	312,548	2,747,388	2,767,153
 OPERATING EXPENSES				
Administration Department	826,705	54,834	392,966	356,310
Police Department	2,733,069	305,547	904,721	877,700
Fire Department	943,100	160,799	309,204	251,068
Service Department	1,938,650	245,902	741,907	767,946
Transfers excluding Inheritance Taxes	1,241,500	-	1,241,500	196,500
TOTAL OPERATING EXPENSES	7,683,024	767,083	3,590,298	2,449,524
 SURPLUS (DEFICIT)	13,677	(454,534)	(842,910)	317,629

Project	April 30, 2025	BUDGET	APRIL	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
	CAPITAL IMPROVEMENT						
	2025 Road Program	850,000		48,551	48,551		
	Riverview Change Orders			33,880		33,880	
	Sidewalk Project	78,125		-			
	Storm Water Regulations & Issues	20,000		10,041	10,041		
	Salt Bin Engineering	50,000		-			
	Guardrail Replacement	100,000		5,735	5,735		
	Broadband	500,000		-			
	Contingencies	20,000					
TOTAL	CAPITAL IMPROVEMENT	1,618,125	-	98,208	64,328	33,880	-