

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2021

	2021 BUDGET	Current Month	2021 Year to Date	2020 Year to Date
<b>General Fund (GF) Revenues:</b>				
Taxes:				
Real Estate Taxes	2,345,568	140,688	2,364,369	2,275,471
Municipal Income Taxes	3,500,000	148,871	3,789,629	1,019,489
Share of Sales and State Taxes	49,651	5,969	51,452	45,854
Total Tax Revenue	5,895,219	295,529	6,205,450	3,340,814
Other Sources:				
Fines and Costs	60,200	7,143	69,007	34,880
Building/Liquor Permits & Licenses	42,840	1,329	43,579	58,539
Interest Income	150,000	18,266	95,945	133,444
Rental Income	214,714	9,500	164,795	176,965
Mills Building Rental Income	122,973	6,558	108,895	75,766
Ambulance Income	55,000	-	7,609	18,891
Misc	183,000	7,199	121,530	156,651
Total Other Sources Revenue	828,727	49,995	611,361	655,136
Assessments:				
School Board Property Assessment	24,000	-	25,336	25,287
Total General Fund Revenues	6,747,946	345,523	6,842,147	4,021,237
Add Year Beginning General Fund Balance		7,641,223	5,154,139	4,348,982
Less Expenses:				
Administration Costs	(see Page 2)	(24,546)	(538,292)	(477,584)
Administration - Transfers		-	(1,130,000)	(675,000)
Police Department Costs	(see Page 3)	(111,624)	(1,108,110)	(1,080,714)
Fire Department Costs	(see Page 3)	(12,141)	(219,973)	(159,410)
Fire Department Ambulance	(see Page 3)	-	(168,264)	(103,956)
Service Department Costs	(see Page 4)	(92,201)	(1,085,413)	(1,085,466)
Total General Fund Expenses		(240,512)	(4,250,052)	(3,582,130)
Current General Fund Balance		7,746,234	7,746,234	4,788,089
Plus:				
Other Fund Current Balances		1,748,923	1,748,923	1,124,381
Total Current Balance - All Funds		9,495,157	9,495,157	5,912,470

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	2021 BUDGET	2021 Month Expenses	2021 To Date Expenses	2020 To Date Expenses
<b>ADMINISTRATION:</b>				
Salaries and Wages	130,000	9,617	92,084	91,589
Health Insurance	29,700	1,613	18,502	20,622
Worker's Comp/Medicare	7,300	171	2,035	1,612
Employee Retirement (OPERS)	23,000	1,666	15,864	15,661
<b>PERSONNEL COSTS</b>	<b>190,000</b>	<b>13,067</b>	<b>128,485</b>	<b>129,484</b>
Legal - Law Director	45,000	-	12,600	30,515
Legal - Prosecutor	38,000	3,225	25,775	23,813
Legal - Other	500	-	155	485
Engineering	57,500	2,262	25,869	29,785
Other Professional Services	99,000	975	49,861	52,240
<b>LEGAL AND PROFESSIONAL</b>	<b>240,000</b>	<b>6,461</b>	<b>114,260</b>	<b>136,838</b>
General Insurance	145,000	-	124,790	114,316
Income Tax Expense	128,000	4,451	112,670	26,702
County Auditor Expenses	56,000	-	50,632	53,408
Office Expenses	10,000	338	3,189	12,700
Miscellaneous Expenses	11,000	229	4,266	4,137
<b>OTHER ADMINISTRATIVE COSTS</b>	<b>350,000</b>	<b>5,018</b>	<b>295,547</b>	<b>211,263</b>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>780,000</b>	<b>24,546</b>	<b>538,292</b>	<b>477,584</b>
Transfers to Other Funds	1,130,000	-	1,130,000	675,000
<b>TOTAL ADMINISTRATION COSTS</b>	<b>1,910,000</b>	<b>24,546</b>	<b>1,668,292</b>	<b>1,152,584</b>

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	2021 BUDGET	2021 Month	2021 To Date	2020 To Date
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,000,000	74,969	700,595	675,885
Overtime	45,000	2,922	21,502	15,227
Health, PERS, MEDI, Worker Comp	266,000	17,039	163,212	139,401
<b>PERSONNEL COSTS</b>	<b>1,311,000</b>	<b>94,929</b>	<b>885,308</b>	<b>830,513</b>
Gasoline	20,000	-	10,014	6,956
Repairs and Maintenance	11,000	47	6,523	5,163
Uniforms	15,000	2,527	7,096	3,857
Training/Conferences	18,000	375	9,922	10,788
Dispatch Operating Fee	144,500	12,023	119,826	118,444
Alarm System Fee	30,000	-	19,518	19,745
Maintenance Agreements/Radio Expenses	20,000	690	15,000	13,026
Other Expenses	20,000	1,033	10,292	9,311
V.E.G.	10,000	-	10,000	10,000
<b>OTHER POLICE DEPART COSTS</b>	<b>288,500</b>	<b>16,695</b>	<b>208,192</b>	<b>197,290</b>
Vehicle Purchases	-	-	-	32,197
Equipment Purchases	20,000	-	14,610	20,714
<b>CAPITAL EXPENDITURES</b>	<b>20,000</b>	<b>-</b>	<b>14,610</b>	<b>52,911</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>1,619,500</b>	<b>111,624</b>	<b>1,108,110</b>	<b>1,080,714</b>
<b>*****</b>				
<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	135,000	9,003	90,744	90,165
PERS, MEDI, SOC SEC, Worker Comp	33,000	759	8,453	7,849
<b>PERSONNEL COSTS</b>	<b>168,000</b>	<b>9,763</b>	<b>99,197</b>	<b>98,014</b>
Vehicle Maintenance	6,270	369	3,405	12,220
Ambulance/EMS <i>see below</i>	271,530	-	168,264	103,956
Training/Conferences	4,800	-	772	5,804
Contracts & Annual Fees	26,500	740	19,161	15,666
Other Expenses	9,000	514	3,520	5,291
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>318,100</b>	<b>1,622</b>	<b>195,122</b>	<b>142,937</b>
<b>CAPITAL EXPENDITURES</b>	<b>116,900</b>	<b>756</b>	<b>93,918</b>	<b>22,415</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>603,000</b>	<b>12,141</b>	<b>388,237</b>	<b>263,366</b>
<i>Ambulance Income on Cover Page</i>	<i>55,000</i>	<i>-</i>	<i>7,609</i>	<i>18,891</i>

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	2021 BUDGET	2021 Month Expenses	2021 To Date Expenses	2020 To Date Expenses
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	665,000	53,774	488,910	482,648
Overtime	30,000	161	14,941	21,299
Health, PERS, MEDI, Worker Comp	283,000	20,812	192,475	192,910
<b>PERSONNEL COSTS</b>	<b>978,000</b>	<b>74,747</b>	<b>696,326</b>	<b>696,857</b>
Salt/Aggregate (snow removal)	100,000	-	54,145	92,637
Building Inspection	15,000	1,150	12,278	2,490
Equipment Maintenance	35,000	544	42,349	19,267
Gasoline Expense	30,000	-	26,898	20,195
Supplies	32,500	444	20,642	22,139
<b>OPERATING COSTS</b>	<b>212,500</b>	<b>2,139</b>	<b>156,311</b>	<b>156,728</b>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	110,250	8,145	76,936	74,762
Village Houses	1,500	7	72	165
Community Building	25,350	1,122	16,667	9,974
Post Office	2,420	17	936	890
OBT Building	3,570	147	1,217	5,072
Wash House	4,000	13	40	49
Burton Court	4,000	155	1,661	7,619
Mills Building	54,100	(225)	19,326	29,962
Library Operating Expenses	-	-	-	-
<b>BUILDING OPERATION &amp; MTC</b>	<b>205,190</b>	<b>9,382</b>	<b>116,855</b>	<b>128,493</b>
Street Repair	33,000	1,263	3,459	17,635
Ditch, Drain, Sewers	22,000	3,640	11,322	42,862
Tree Grinding (Contractors)	30,000	-	-	5,950
Street Lighting	11,500	704	8,107	7,574
Parks	18,000	215	17,179	16,512
Guardrails, Signs, Bridges	24,510	111	5,601	10,282
<b>STREETS AND ROADS</b>	<b>139,010</b>	<b>5,934</b>	<b>45,668</b>	<b>100,815</b>
Vehicles	285,300	-	69,682	-
Other Equipment	18,000	-	572	2,573
<b>CAPITAL EXPENDITURES</b>	<b>303,300</b>	<b>-</b>	<b>70,254</b>	<b>2,573</b>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<b>1,838,000</b>	<b>92,201</b>	<b>1,085,413</b>	<b>1,085,466</b>

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	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	101,230	140,691	4,350	237,571
State Highway	19,925	11,319	17,252	13,992
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>123,885</u>	<u>152,010</u>	<u>21,602</u>	<u>254,292</u>
Capital Improvement	88,419	905,497	457,510	536,405
Water	165,485	68,555	24,068	209,973
Wastewater Plant	70,672	140,480	45,861	165,291
Park Recreation	54,878	22,512	22,370	55,021
Cemetery	31,573	20,500	11,857	40,216
Mayor's Court-Violations Bureau	1,436	18,153	17,757	1,832 *
Mayor's Discretionary	1,556	-	240	1,316
Purcell Trust	15,876	13,765	-	29,641
Corona Relief Fund	26,847	-	26,847	-
Land Conservation	37,179	210,916	115,167	132,929 *
<b>Local Fiscal Recovery Fund (ARP)</b>	-	116,119	-	116,119 *
Building Bond Deposit	79,785	11,565	408	90,942 *
Underground Storage Tank	11,000	-	-	11,000 *
Safety Fund	25,000	20,762	13,750	32,012 *
Police Relief & Pension	36,282	163,262	131,911	67,632
Law Enforcement	313	-	-	313
VEST Grant	-	-	-	-
STATE Grants	4,725	-	735	3,990
319 Grant Fund	-	-	-	-
<b>TOTAL OTHER FUNDS</b>	<u>774,909</u>	<u>1,864,095</u>	<u>890,082</u>	<u>1,748,923</u>
<b>GENERAL FUND</b>	5,154,139	6,842,147	4,250,052	7,746,234
<b>TOTAL ALL FUNDS</b>	<u>5,929,049</u>	<u>8,706,243</u>	<u>5,140,134</u>	<u>9,495,158</u>
<b>RESTRICTED FUNDS</b>				<b>(384,833) *</b>
<b>AVAILABE FUNDS</b>				<b>9,110,325</b>

STATE OF THE VILLAGE  
SEPTEMBER 30, 2021

	2021	2020
Total Current Balance - All Funds	<b>9,495,158</b>	<b>5,912,469</b>
Cash and Investments:	9/30/2021	9/30/2020
Cash:		
ANCORA	7,570,033	4,717,289
CHASE DDA	259,666	571,984
CHASE SAV - LAND CONS	132,929	48,567
CHASE VIOLATIONS BUREAU	125,558	58,810
CHASE - 319 GRANT	-	-
Star Ohio	1,427,362	550,185
STAR Plus	-	883
	<hr/>	<hr/>
Total Cash	9,515,547	5,947,718
(OUTSTANDING CHECKS)	(20,390)	(35,249)
Total Cash and Investments	<b>9,495,158</b>	<b>5,912,469</b>

Current Indebtedness:

Unfunded:	9/30/2021	9/30/2020	Annual Principal	Interest
** Wastewater - Issue 2 (20 years ending 2021)	9,620	28,860	19,240	zero
Library - KeyBank (renew annually)	-	-		-
	<hr/>	<hr/>		
Total Unfunded	<b>9,620</b>	<b>28,860</b>	19,240	-
Total Current Indebtedness	<b>9,620</b>	<b>28,860</b>		

\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	SEPTEMBER	2021 YEAR TO DATE	2020 YEAR TO DATE
Real Estate Taxes	2,345,568	140,688	2,364,369	2,275,471
Municipal Income Tax	3,500,000	148,871	3,789,629	1,019,489
Share of Sales and State Taxes	49,651	5,969	51,452	45,854
Other Sources	828,727	49,995	611,361	655,136
Assessments	24,000	-	25,336	25,287
<b>TOTAL OPERATING REVENUES</b>	<b>6,747,946</b>	<b>345,523</b>	<b>6,842,147</b>	<b>4,021,237</b>
<b>OPERATING EXPENSES</b>				
Administration Department	780,000	24,546	538,292	477,584
Police Department	1,619,500	111,624	1,108,110	1,080,714
Fire Department	603,000	12,141	388,237	263,366
Service Department	1,838,000	92,201	1,085,413	1,085,466
Transfers excluding Inheritance Taxes	1,130,000	-	1,130,000	675,000
<b>TOTAL OPERATING EXPENSES</b>	<b>5,970,500</b>	<b>240,512</b>	<b>4,250,052</b>	<b>3,582,130</b>
<b>SURPLUS (DEFICIT)</b>	<b>777,446</b>	<b>105,011</b>	<b>2,592,095</b>	<b>439,107</b>

Project	September 30, 2021	BUDGET	SEPTEMBER	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
	CAPITAL IMPROVEMENT						
154	2021 ROAD PROGRAM	769,000	284,754	365,651	80,898	284,753	
149	2020 ROAD PROGRAM			233	233		
143	CEDAR RD RECONST			419	419		
	2021 STORM SEWER/CULVERT REPAIR	65,000					
38	STORM SEWERS - GENERAL	60,000					
57	STORM WATER REGULATIONS	25,000		3,922	3,922		
	ANNUAL SANITARY SEWER ISSUES	15,000					
147	MAYFIELD @ RIVER RD TRAFFIC PROJECT	132,500	4,350	68,969	1,369	63,250	4,350
153	MAYFIELD RD STORM SEWER EMERG REP	51,000		15,506	15,506		
	OLD MILL ROAD STORM SEWER EMERG REP	34,000		4,834	4,834		
	CONTINGENCIES						
	OLD MILL HILL SLIDES EW CHAGRIN RIVER	7,500					
	151-SOM CTR REPAYE/DRNG 21-22	57,500		2,329	2,329		
TOTAL	CAPITAL IMPROVEMENT	1,216,500	289,104	461,863	109,510	348,003	4,350