

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
DECEMBER 31, 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	-	2,436,728	2,364,369
Municipal Income Taxes	2,100,000	45,174	3,111,730	4,289,190
Share of Sales and State Taxes	62,000	6,366	70,703	68,332
Total Tax Revenue	4,526,369	51,541	5,619,161	6,721,891
Other Sources:				
Fines and Costs	280,000	6,836	95,592	88,684
Building/Liquor Permits & Licenses	48,000	6,764	50,480	56,090
Interest Income	106,000	6,315	112,131	114,857
Rental Income	213,000	13,199	209,051	201,136
Mills Building Rental Income	119,885	5,749	77,352	155,413
Ambulance Income	20,000	-	39,552	13,991
SRO Reimbursement	80,000	7,572	85,429	80,000
Misc	139,000	108,993	119,125	168,051
Total Other Sources Revenue	1,005,885	155,427	788,712	878,222
Assessments:				
School Board/Property Assessment	24,000	-	42,129	25,336
<b>Total General Fund Revenues</b>	<b>5,556,254</b>	<b>206,968</b>	<b>6,450,002</b>	<b>7,625,449</b>
<b>Add Year Beginning General Fund Balance</b>		<b>8,073,626</b>	<b>7,366,903</b>	<b>5,154,139</b>
Less Expenses:				
Administration Costs	(see Page 2)	(37,924)	(791,859)	(668,069)
Administration - Transfers		(10,000)	(1,103,000)	(1,150,000)
Police Department Costs	(see Page 3)	(135,935)	(1,706,576)	(1,529,204)
Fire Department Costs	(see Page 3)	(95,738)	(304,267)	(297,237)
Fire Department Ambulance	(see Page 3)	-	(354,439)	(244,763)
Service Department Costs	(see Page 4)	(189,719)	(1,745,485)	(1,523,417)
Total General Fund Expenses		(469,316)	(6,005,627)	(5,412,690)
<b>Current General Fund Balance</b>		<b>7,811,278</b>	<b>7,811,278</b>	<b>7,366,898</b>
Plus:				
Other Fund Current Balances		1,377,346	1,377,346	899,385
<b>Total Current Balance - All Funds</b>		<b>9,188,624</b>	<b>9,188,624</b>	<b>8,266,283</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	12,149	151,200	126,544
Health Insurance	51,600	4,089	46,588	24,194
Worker's Comp/Medicare	7,800	2,258	5,139	5,028
Employee Retirement (OPERS)	26,000	1,950	24,946	21,567
<b>PERSONNEL COSTS</b>	<b>238,700</b>	<b>20,446</b>	<b>227,873</b>	<b>177,333</b>
Legal - Law Director	45,000	5,545	82,619	49,650
Legal - Prosecutor	38,000	4,575	42,050	34,100
Legal - Other	500	-	399	1,652
Engineering	37,400	2,525	33,891	33,784
Other Professional Services	120,000	2,616	107,295	58,342
<b>LEGAL AND PROFESSIONAL</b>	<b>240,900</b>	<b>15,262</b>	<b>266,254</b>	<b>177,528</b>
General Insurance	130,900	-	138,120	124,790
Income Tax Expense	65,000	1,341	92,564	127,537
County Auditor Expenses	57,000	-	54,498	50,632
Office Expenses	13,000	875	9,479	5,539
Miscellaneous Expenses	4,500	-	3,072	4,710
<b>OTHER ADMINISTRATIVE COSTS</b>	<b>270,400</b>	<b>2,216</b>	<b>297,732</b>	<b>313,208</b>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>750,000</b>	<b>37,924</b>	<b>791,859</b>	<b>668,069</b>
Transfers to Other Funds	751,000	10,000	1,103,000	1,150,000
<b>TOTAL ADMINISTRATION COSTS</b>	<b>1,501,000</b>	<b>47,924</b>	<b>1,894,859</b>	<b>1,818,069</b>

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DECEMBER 31, 2022

	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,152,300	85,802	1,070,659	976,544
Overtime	40,000	5,284	41,377	34,611
Health, OPERS, MEDI, Worker Comp	267,500	36,320	260,204	237,211
<b>PERSONNEL COSTS</b>	<b>1,459,800</b>	<b>127,406</b>	<b>1,372,240</b>	<b>1,248,366</b>
Gasoline	18,000	-	24,172	16,561
Repairs and Maintenance	11,000	1,246	13,770	9,328
Uniforms	12,200	3,277	10,787	15,180
Training/Conferences	16,000	5	15,593	11,196
Dispatch Operating Fee	155,000	-	153,798	143,782
Alarm System Fee	28,000	-	22,017	25,950
Maintenance Agreements/Radio Expenses	20,000	1,120	20,534	16,843
Other Expenses	15,000	2,882	16,696	17,388
V.E.G.	10,000	-	10,000	10,000
<b>OTHER POLICE DEPART COSTS</b>	<b>285,200</b>	<b>8,529</b>	<b>287,366</b>	<b>266,228</b>
Vehicle Purchases	45,000	-	46,970	-
Equipment Purchases	-	-	-	14,610
<b>CAPITAL EXPENDITURES</b>	<b>45,000</b>	<b>-</b>	<b>46,970</b>	<b>14,610</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>1,790,000</b>	<b>135,935</b>	<b>1,706,576</b>	<b>1,529,204</b>
*****				
<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	130,000	10,146	129,769	122,817
PERS, MEDI, SOC SEC, Worker Comp	30,000	13,063	23,485	28,730
<b>PERSONNEL COSTS</b>	<b>160,000</b>	<b>23,209</b>	<b>153,254</b>	<b>151,547</b>
Vehicle Maintenance	6,000	7,507	9,252	4,296
Ambulance/EMS <i>see below</i>	322,394	-	354,439	244,763
Training/Conferences	5,500	942	2,664	1,640
Contracts & Annual Fees	20,000	1,711	20,775	22,784
Other Expenses	9,000	3,272	6,666	5,027
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>362,894</b>	<b>13,432</b>	<b>393,796</b>	<b>278,510</b>
<b>CAPITAL EXPENDITURES</b>	<b>132,106</b>	<b>59,097</b>	<b>111,656</b>	<b>111,943</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>655,000</b>	<b>95,738</b>	<b>658,706</b>	<b>542,000</b>
<i>Ambulance Income on Cover Page</i>	20,000	-	39,552	13,991

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
DECEMBER 31, 2022

	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	715,000	53,931	708,074	677,555
Overtime	20,000	7,428	30,877	21,756
Health, OPERS, MEDI, Worker Comp	298,000	37,078	289,542	272,656
<b>PERSONNEL COSTS</b>	<b>1,033,000</b>	<b>98,437</b>	<b>1,028,493</b>	<b>971,967</b>
Salt/Aggregate (snow removal)	75,000	2,399	61,000	54,145
Building Inspection	15,000	350	14,253	17,164
Equipment Maintenance	35,000	5,529	52,537	50,701
Gasoline Expense	30,000	4,532	42,307	36,565
Supplies	30,000	4,327	32,994	30,218
<b>OPERATING COSTS</b>	<b>185,000</b>	<b>17,137</b>	<b>203,091</b>	<b>188,793</b>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	107,510	9,288	105,527	106,432
Village Houses	12,600	26	728	85
Community Building	29,350	1,054	19,212	27,881
Post Office	2,420	905	19,047	1,772
OBT Building	2,420	49	1,607	1,662
Wash House	3,700	13	74	44
Burton Court	3,000	194	3,217	2,451
Mills Building	24,000	8,953	52,767	21,948
<b>BUILDING OPERATION &amp; MTC</b>	<b>185,000</b>	<b>20,482</b>	<b>202,180</b>	<b>162,275</b>
Street Repair	8,000	-	8,879	4,552
Ditch, Drain, Sewers	21,000	14,650	30,222	24,678
Tree Grinding (Contractors)	15,000	-	12,500	16,575
Street Lighting	11,500	885	10,066	10,487
Parks	18,000	2,498	22,439	13,653
Guardrails, Signs, Bridges	14,500	170	16,537	7,731
<b>STREETS AND ROADS</b>	<b>88,000</b>	<b>18,204</b>	<b>100,643</b>	<b>77,676</b>
Vehicles	210,000	35,460	209,959	119,199
Other Equipment	4,000	-	1,118	3,507
<b>CAPITAL EXPENDITURES</b>	<b>214,000</b>	<b>35,460</b>	<b>211,077</b>	<b>122,706</b>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<b>1,705,000</b>	<b>189,719</b>	<b>1,745,485</b>	<b>1,523,417</b>

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
DECEMBER 31, 2022

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	128,063	192,877	240,000	80,941
State Highway	17,933	15,729	8,009	25,654
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>148,726</u>	<u>208,607</u>	<u>248,009</u>	<u>109,324</u>
Capital Improvement	49,053	997,580	706,758	339,875
Water	226,473	82,500	20,975	287,998
Wastewater Plant	14,314	50,247	50,253	14,309
Park Recreation	46,334	58,942	49,044	56,232
Cemetery	38,032	10,500	549	47,983
Mayor's Court-Violations Bureau	1,304	26,444	26,137	1,611
Mayor's Discretionary	1,236	1,000	1,902	334
Purcell Trust	31,299	15,502	15,000	31,800
Land Conservation	16,366	220,582	125,972	110,976
Local Fiscal Recovery Fund (ARPA)	116,123	117,562	41,373	192,312
Building Bond Deposit	92,257	14,348	2,686	103,919
Underground Storage Tank	11,000	-	-	11,000
Safety Fund	85,975	24,200	53,807	56,368
Police Relief & Pension	16,591	186,150	197,504	5,238
Law Enforcement	313	10	313	10
VEST Grant	-	-	-	-
OneOhio Fund (Opiod)	-	569	-	569
STATE Grants	3,990	5,578	2,078	7,491
TOTAL OTHER FUNDS	<u>899,385</u>	<u>2,020,321</u>	<u>1,542,360</u>	<u>1,377,346</u>
GENERAL FUND	7,366,903	6,450,002	6,005,627	7,811,278
TOTAL ALL FUNDS	<u>8,266,288</u>	<u>8,470,323</u>	<u>7,547,987</u>	<u>9,188,624</u>

STATE OF THE VILLAGE  
DECEMBER 31, 2022

	2022	2021
Total Current Balance - All Funds	<b>9,188,624</b>	<b>8,266,288</b>
Cash and Investments:	12/31/2022	12/31/2021
Cash:		
ANCORA	8,667,560	7,594,672
CHASE DDA	273,059	248,269
CHASE SAV - LAND CONS	110,976	16,366
CHASE VIOLATIONS BUREAU	38,995	39,598
Star Ohio	158,459	467,603
STAR Plus	-	-
	<hr/>	<hr/>
Total Cash	9,249,049	8,366,508
(OUTSTANDING CHECKS)	(60,424)	(100,220)
Total Cash and Investments	<b>9,188,624</b>	<b>8,266,288</b>

Current Indebtedness:

	<u>12/31/2022</u>	<u>12/31/2021</u>
Unfunded:		
** Wastewater - Issue 2 (20 years ending 2021)	-	9,620
Library - KeyBank (renew annually)	-	-
	<hr/>	<hr/>
Total Unfunded	-	<b>9,620</b>
Total Current Indebtedness	-	<b>9,620</b>

\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	DECEMBER	2022 YEAR TO DATE	2021 YEAR TO DATE
Real Estate Taxes	2,364,369	-	2,436,728	2,364,369
Municipal Income Tax	2,100,000	45,174	3,111,730	4,289,190
Share of Sales and State Taxes	62,000	6,366	70,703	68,332
Other Sources	1,005,885	155,427	788,712	878,222
Assessments	24,000	-	42,129	25,336
<b>TOTAL OPERATING REVENUES</b>	<b>5,556,254</b>	<b>206,968</b>	<b>6,450,002</b>	<b>7,625,449</b>
<b>OPERATING EXPENSES</b>				
Administration Department	750,000	37,924	791,859	668,069
Police Department	1,790,000	135,935	1,706,576	1,529,204
Fire Department	655,000	95,738	658,706	542,000
Service Department	1,705,000	189,719	1,745,485	1,523,417
Transfers excluding Inheritance Taxes	751,000	10,000	1,103,000	1,150,000
<b>TOTAL OPERATING EXPENSES</b>	<b>5,651,000</b>	<b>469,316</b>	<b>6,005,627</b>	<b>5,412,690</b>
<b>SURPLUS (DEFICIT)</b>	<b>(94,746)</b>	<b>(262,348)</b>	<b>444,375</b>	<b>2,212,759</b>

Project	December 31, 2022	BUDGET	DECEMBER	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT							
2022 ROAD PROGRAM	635,000	712,780	814,308	101,528	584,230	128,550	
CEDAR RD RECONST							
2022 STORM SEWER/CULVERT REPAIR	60,000	29,400	34,602	5,202		29,400	
STORM WATER REGULATIONS	10,000		3,688	3,188	500		
ANNUAL SANITARY SEWER ISSUES	10,000						
MAYFIELD @ RIVER RD TRAFFIC PROJECT	5,000		1,146	449		698	
151-SOM CTR REPAVE/DRNG 21-22	30,000	78,500	89,922	11,422		78,500	
CONTINGENCIES	20,000		-				
MILLS BUILDING RENOVATION							
TOTAL CAPITAL IMPROVEMENT	770,000	820,680	943,665	121,788	584,730	237,148	