

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
NOVEMBER 30, 2022

	2022 BUDGET	Current Month	2022 Year to Date	2021 Year to Date
General Fund (GF) Revenues:				
Taxes:				
Real Estate Taxes	2,364,369	-	2,436,728	2,364,369
Municipal Income Taxes	2,100,000	295,150	3,066,556	4,162,429
Share of Sales and State Taxes	62,000	5,810	64,337	62,529
Total Tax Revenue	4,526,369	300,960	5,567,621	6,589,327
Other Sources:				
Fines and Costs	280,000	7,212	88,756	83,380
Building/Liquor Permits & Licenses	48,000	753	43,716	50,029
Interest Income	106,000	10,360	105,816	111,471
Rental Income	213,000	10,297	195,852	197,336
Mills Building Rental Income	119,885	5,749	71,603	122,012
Ambulance Income	20,000	-	39,552	13,991
SRO Reimbursement	80,000	15,143	77,858	66,667
Misc	139,000	-	10,132	162,521
Total Other Sources Revenue	1,005,885	49,514	633,284	807,407
Assessments:				
School Board/Property Assessment	24,000	-	42,129	25,336
Total General Fund Revenues	5,556,254	350,474	6,243,034	7,422,070
Add Year Beginning General Fund Balance		8,144,238	7,366,903	5,154,139
Less Expenses:				
Administration Costs	(see Page 2)	(68,558)	(753,936)	(631,435)
Administration - Transfers		-	(1,093,000)	(1,150,000)
Police Department Costs	(see Page 3)	(182,111)	(1,570,641)	(1,392,148)
Fire Department Costs	(see Page 3)	(20,100)	(208,530)	(252,637)
Fire Department Ambulance	(see Page 3)	-	(354,439)	(244,763)
Service Department Costs	(see Page 4)	(150,317)	(1,555,766)	(1,333,545)
Total General Fund Expenses		(421,087)	(5,536,311)	(5,004,528)
Current General Fund Balance		8,073,626	8,073,626	7,571,681
Plus:				
Other Fund Current Balances		2,233,690	2,233,690	1,586,774
Total Current Balance - All Funds		10,307,315	10,307,315	9,158,455

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	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
ADMINISTRATION:				
Salaries and Wages	153,300	18,344	139,050	115,433
Health Insurance	51,600	3,970	42,499	21,794
Worker's Comp/Medicare	7,800	318	2,881	2,547
Employee Retirement (OPERS)	26,000	2,925	22,996	19,987
PERSONNEL COSTS	238,700	25,557	207,427	159,761
Legal - Law Director	45,000	9,376	77,074	42,175
Legal - Prosecutor	38,000	850	37,475	28,825
Legal - Other	500	247	399	1,652
Engineering	37,400	4,777	31,366	31,255
Other Professional Services	120,000	17,753	104,679	59,163
LEGAL AND PROFESSIONAL	240,900	33,003	250,993	163,070
General Insurance	130,900	552	138,120	124,790
Income Tax Expense	65,000	8,806	91,223	123,830
County Auditor Expenses	57,000	-	54,498	50,632
Office Expenses	13,000	640	8,604	5,086
Miscellaneous Expenses	4,500	-	3,072	4,266
OTHER ADMINISTRATIVE COSTS	270,400	9,998	295,516	308,604
ADMINISTRATION OPERATING COSTS	750,000	68,558	753,936	631,435
Transfers to Other Funds	751,000	-	1,093,000	1,150,000
TOTAL ADMINISTRATION COSTS	1,501,000	68,558	1,846,936	1,781,435

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POLICE DEPARTMENT:				
Salaries and Wages	1,152,300	124,504	984,857	887,445
Overtime	40,000	12,963	36,093	32,785
Health, OPERS, MEDI, Worker Comp	267,500	19,696	223,884	204,662
PERSONNEL COSTS	1,459,800	157,162	1,244,834	1,124,892
Gasoline	18,000	-	24,172	10,014
Repairs and Maintenance	11,000	3,328	12,524	9,104
Uniforms	12,200	969	7,510	14,443
Training/Conferences	16,000	2,180	15,588	10,521
Dispatch Operating Fee	155,000	12,817	153,798	143,782
Alarm System Fee	28,000	4,925	22,017	25,950
Maintenance Agreements/Radio Expenses	20,000	-	19,414	16,153
Other Expenses	15,000	730	13,815	12,679
V.E.G.	10,000	-	10,000	10,000
OTHER POLICE DEPART COSTS	285,200	24,949	278,837	252,646
Vehicle Purchases	45,000	-	46,970	-
Equipment Purchases	-	-	-	14,610
CAPITAL EXPENDITURES	45,000	-	46,970	14,610
TOTAL POLICE DEPARTMENT COSTS	1,790,000	182,111	1,570,641	1,392,148

FIRE DEPARTMENT:				
Salaries and Wages	130,000	17,225	119,623	111,189
PERS, MEDI, SOC SEC, Worker Comp	30,000	1,528	10,422	10,993
PERSONNEL COSTS	160,000	18,753	130,045	122,182
Vehicle Maintenance	6,000	78	1,744	4,296
Ambulance/EMS <i>see below</i>	322,394		354,439	244,763
Training/Conferences	5,500		1,722	772
Contracts & Annual Fees	20,000	242	19,065	19,952
Other Expenses	9,000	253	3,394	4,281
OTHER FIRE DEPARTMENT COSTS	362,894	572	380,364	274,064
CAPITAL EXPENDITURES	132,106	775	52,559	101,154
TOTAL FIRE DEPARTMENT COSTS	655,000	20,100	562,969	497,400
<i>Ambulance Income on Cover Page</i>	20,000	-	39,552	13,991

**VILLAGE OF GATES MILLS
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	2022 BUDGET	2022 Month Expenses	2022 To Date Expenses	2021 To Date Expenses
SERVICE DEPARTMENT:				
Salaries and Wages	715,000	90,014	654,144	619,812
Overtime	20,000	780	23,449	16,838
Health, OPERS, MEDI, Worker Comp	298,000	25,306	252,464	238,029
PERSONNEL COSTS	1,033,000	116,100	930,056	874,679
Salt/Aggregate (snow removal)	75,000	-	58,601	54,145
Building Inspection	15,000	850	13,903	15,167
Equipment Maintenance	35,000	6,032	47,007	45,096
Gasoline Expense	30,000	-	37,776	30,220
Supplies	30,000	3,225	28,667	26,335
OPERATING COSTS	185,000	10,107	185,955	170,963
BUILDING OPERATION & MTC				
Village Hall	107,510	11,425	96,239	93,286
Village Houses	12,600	698	702	150
Community Building	29,350	648	18,158	25,096
Post Office	2,420	7,790	18,142	1,754
OBT Building	2,420	151	1,558	1,510
Wash House	3,700	31	61	26
Burton Court	3,000	198	3,023	2,118
Mills Building	24,000	443	43,814	21,326
BUILDING OPERATION & MTC	185,000	21,383	181,698	145,266
Street Repair	8,000	1,675	8,879	4,037
Ditch, Drain, Sewers	21,000	-	15,572	14,427
Tree Grinding (Contractors)	15,000	-	12,500	16,575
Street Lighting	11,500	706	9,181	9,626
Parks	18,000	219	19,941	17,678
Guardrails, Signs, Bridges	14,500	126	16,367	7,105
STREETS AND ROADS	88,000	2,726	82,440	69,448
Vehicles	210,000	-	174,499	69,682
Other Equipment	4,000	-	1,118	3,507
CAPITAL EXPENDITURES	214,000	-	175,617	73,189
TOTAL SERVICE DEPARTMENT COSTS	1,705,000	150,317	1,555,766	1,333,545

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
NOVEMBER 30, 2022

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	128,063	176,501	8,250	296,314
State Highway	17,933	14,386	5,158	27,162
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>148,726</u>	<u>190,887</u>	<u>13,408</u>	<u>326,205</u>
Capital Improvement	49,053	995,114	117,828	926,339
Water	226,473	82,500	20,975	287,998
Wastewater Plant	14,314	49,434	49,233	14,516
Park Recreation	46,334	57,152	49,044	54,442
Cemetery	38,032	10,500	549	47,983
Mayor's Court-Violations Bureau	1,304	24,335	24,332	1,307
Mayor's Discretionary	1,236	1,000	1,902	334
Purcell Trust	31,299	15,502	15,000	31,800
Land Conservation	16,366	220,578	77,665	159,279
Local Fiscal Recovery Fund (ARPA)	116,123	117,481	41,373	192,230
Building Bond Deposit	92,257	11,716	2,686	101,287
Underground Storage Tank	11,000	-	-	11,000
Safety Fund	85,975	23,700	51,969	57,706
Police Relief & Pension	16,591	176,150	179,545	13,196
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>1,982,205</u>	<u>647,900</u>	<u>2,233,690</u>
GENERAL FUND	7,366,903	6,243,034	5,536,311	8,073,626
TOTAL ALL FUNDS	<u>8,266,288</u>	<u>8,225,239</u>	<u>6,184,212</u>	<u>10,307,316</u>

STATE OF THE VILLAGE
NOVEMBER 30, 2022

	2022	2021
Total Current Balance - All Funds	10,307,316	9,158,457
Cash and Investments:	11/30/2022	11/30/2021
Cash:		
ANCORA	8,664,501	7,581,197
CHASE DDA	46,438	163,253
CHASE SAV - LAND CONS	159,279	132,618
CHASE VIOLATIONS BUREAU	33,771	36,278
Star Ohio	1,405,035	1,267,548
STAR Plus	-	-
	10,309,025	9,180,894
(OUTSTANDING CHECKS)	(1,709)	(22,437)
Total Cash and Investments	10,307,316	9,158,457

Current Indebtedness:

	<u>11/30/2022</u>	<u>11/30/2021</u>
Unfunded:		
** Wastewater - Issue 2 (20 years ending 2021)	-	9,620
Library - KeyBank (renew annually)	-	-
	-	9,620
Total Unfunded	-	9,620
Total Current Indebtedness	-	9,620

** From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	NOVEMBER	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	295,150	3,066,556	4,162,429
Share of Sales and State Taxes	62,000	5,810	64,337	62,529
Other Sources	1,005,885	49,514	633,284	807,407
Assessments	24,000	-	42,129	25,336
TOTAL OPERATING REVENUES	5,556,254	350,474	6,243,034	7,422,070
OPERATING EXPENSES				
Administration Department	750,000	68,558	753,936	631,435
Police Department	1,790,000	182,111	1,570,641	1,392,148
Fire Department	655,000	20,100	562,969	497,400
Service Department	1,705,000	150,317	1,555,766	1,333,545
Transfers excluding Inheritance Taxes	751,000	-	1,093,000	1,150,000
TOTAL OPERATING EXPENSES	5,651,000	421,087	5,536,311	5,004,528
SURPLUS (DEFICIT)	(94,746)	(70,612)	706,723	2,417,542

Project	November 30, 2022	BUDGET	NOVEMBER	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT							
2022 ROAD PROGRAM	635,000	17,974	101,528		101,528		
CEDAR RD RECONST							
2022 STORM SEWER/CULVERT REPAIR	60,000		5,202		5,202		
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	6,962	11,422		11,422		
CONTINGENCIES	20,000						
MILLS BUILDING RENOVATION			-				
TOTAL	770,000	24,936	122,986		121,788	500	698