

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2023

	2023 BUDGET	Current Month	2023 Year to Date	2022 Year to Date
<b>General Fund (GF) Revenues:</b>				
Taxes:				
Real Estate Taxes	2,436,728	142,500	2,488,258	2,436,728
Municipal Income Taxes	2,600,000	60,164	1,594,685	2,537,845
Share of Sales and State Taxes	62,000	6,140	52,223	53,090
Total Tax Revenue	5,098,728	208,804	4,135,166	5,027,663
Other Sources:				
Fines and Costs	300,100	7,388	64,195	73,986
Building/Liquor Permits & Licenses	48,000	3,284	59,431	39,318
Interest Income	150,000	16,550	109,007	85,966
Rental Income	210,200	19,490	186,352	177,838
Mills Building Rental Income	114,031	10,149	93,484	60,505
Ambulance Income	40,000	-	24,613	30,087
SRO Reimbursement	90,858	7,871	69,042	55,143
Misc	100,000	600	23,813	8,153
Total Other Sources Revenue	1,053,189	65,331	629,938	530,996
Assessments:				
School Board/Property Assessment	-	-	-	42,129
<b>Total General Fund Revenues</b>	<b>6,151,917</b>	<b>274,135</b>	<b>4,765,104</b>	<b>5,600,788</b>
<b>Add Year Beginning General Fund Balance</b>		<b>7,701,812</b>	<b>7,811,278</b>	<b>7,366,903</b>
Less Expenses:				
Administration Costs	(see Page 2)	(47,077)	(612,140)	(642,136)
Administration - Transfers		-	(932,500)	(451,000)
Police Department Costs	(see Page 3)	(143,584)	(1,410,501)	(1,258,081)
Fire Department Costs	(see Page 3)	(33,674)	(165,851)	(173,921)
Fire Department Ambulance	(see Page 3)	(2,764)	(360,325)	(233,505)
Service Department Costs	(see Page 4)	(127,239)	(1,473,456)	(1,310,639)
Total General Fund Expenses		(354,339)	(4,954,774)	(4,069,282)
<b>Current General Fund Balance</b>		<b>7,621,609</b>	<b>7,621,609</b>	<b>8,898,409</b>
Plus:				
Other Fund Current Balances		2,293,691	2,293,691	1,578,370
<b>Total Current Balance - All Funds</b>		<b>9,915,299</b>	<b>9,915,300</b>	<b>10,476,779</b>

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2023

	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
<b>ADMINISTRATION:</b>				
Salaries and Wages	159,500	12,095	115,380	109,077
Health Insurance	51,600	4,244	38,433	34,441
Worker's Comp/Medicare	7,800	206	2,368	2,364
Employee Retirement (OPERS)	27,000	2,021	19,201	18,121
<b>PERSONNEL COSTS</b>	<b>245,900</b>	<b>18,565</b>	<b>175,381</b>	<b>164,003</b>
Legal - Law Director	45,000	5,105	78,858	63,322
Legal - Prosecutor	38,000	3,400	25,451	31,575
Legal - Other	500	-	499	152
Engineering	34,900	2,947	24,072	24,290
Other Professional Services	85,500	14,478	90,386	80,731
<b>LEGAL AND PROFESSIONAL</b>	<b>203,900</b>	<b>25,931</b>	<b>219,266</b>	<b>200,070</b>
General Insurance	140,000	89	103,976	137,568
Income Tax Expense	90,500	1,805	46,009	75,393
County Auditor Expenses	58,500	-	58,289	54,498
Office Expenses	9,500	688	4,985	7,532
Miscellaneous Expenses	4,500	-	4,234	3,072
<b>OTHER ADMINISTRATIVE COSTS</b>	<b>303,000</b>	<b>2,582</b>	<b>217,494</b>	<b>278,063</b>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>752,800</b>	<b>47,077</b>	<b>612,140</b>	<b>642,136</b>
Transfers to Other Funds	996,500	-	932,500	451,000
<b>TOTAL ADMINISTRATION COSTS</b>	<b>1,749,300</b>	<b>47,077</b>	<b>1,544,640</b>	<b>1,093,136</b>

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2023

	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,142,000	87,944	806,778	779,462
Overtime	42,000	5,890	32,140	20,936
Health, OPERS, MEDI, Worker Comp	262,656	20,025	185,079	185,149
<b>PERSONNEL COSTS</b>	<b>1,446,656</b>	<b>113,860</b>	<b>1,023,997</b>	<b>985,547</b>
Gasoline	28,000	-	16,940	14,636
Repairs and Maintenance	13,000	855	10,895	8,838
Uniforms	14,000	1,013	7,580	5,602
Training/Conferences	17,000	65	11,873	13,408
Dispatch Operating Fee	162,000	13,393	133,933	128,165
Alarm System Fee	20,000	-	14,127	17,091
Maintenance Agreements/Radio Expenses	28,000	-	25,125	17,243
Traffic Camera Program LMC	-	-	90,000	-
Other Expenses	16,000	977	10,180	10,581
V.E.G.	10,000	-	10,000	10,000
<b>OTHER POLICE DEPART COSTS</b>	<b>308,000</b>	<b>16,304</b>	<b>330,651</b>	<b>225,564</b>
Vehicle Purchases	62,000	13,421	48,451	46,970
Equipment Purchases	9,500	-	7,402	-
<b>CAPITAL EXPENDITURES</b>	<b>71,500</b>	<b>13,421</b>	<b>55,853</b>	<b>46,970</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>1,826,156</b>	<b>143,584</b>	<b>1,410,501</b>	<b>1,258,081</b>
*****				
<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	130,000	15,237	110,496	90,532
PERS, MEDI, SOC SEC, Worker Comp	30,000	1,212	10,343	7,921
<b>PERSONNEL COSTS</b>	<b>160,000</b>	<b>16,449</b>	<b>120,839</b>	<b>98,453</b>
Vehicle Maintenance	6,000	276	1,444	1,643
Ambulance/EMS <i>see below</i>	382,000	2,764	360,325	233,505
Training/Conferences	5,500	-	1,960	1,672
Contracts & Annual Fees	22,000	732	17,655	18,190
Other Expenses	9,500	1,428	3,726	2,179
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>425,000</b>	<b>5,199</b>	<b>385,110</b>	<b>257,189</b>
<b>CAPITAL EXPENDITURES</b>	<b>68,750</b>	<b>14,790</b>	<b>20,227</b>	<b>51,784</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>653,750</b>	<b>36,438</b>	<b>526,176</b>	<b>407,426</b>
<i>Ambulance Income on Cover Page</i>	40,000	-	24,613	30,087

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2023

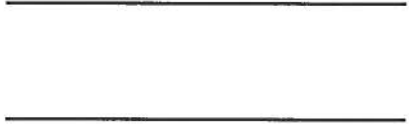
	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	722,500	57,018	533,539	510,177
Overtime	30,000	3,044	16,346	22,502
Health, OPERS, MEDI, Worker Comp	298,000	26,461	227,038	205,876
<b>PERSONNEL COSTS</b>	<u>1,050,500</u>	<u>86,523</u>	<u>776,923</u>	<u>738,555</u>
Salt/Aggregate (snow removal)	76,500	-	70,924	58,601
Building Inspection	15,000	1,388	9,297	12,411
Equipment Maintenance	48,000	2,269	39,544	40,423
Gasoline Expense	40,000	-	31,799	36,238
Supplies	33,000	2,377	25,811	24,629
<b>OPERATING COSTS</b>	<u>212,500</u>	<u>6,033</u>	<u>177,375</u>	<u>172,302</u>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	140,500	9,445	106,511	77,003
Village Houses	12,600	7	1,106	63
Community Building	38,700	1,494	20,980	16,169
Post Office	12,000	8,123	15,170	10,352
OBT Building	2,120	145	1,348	1,281
Wash House	3,700	13	83	31
Burton Court	3,150	1,804	88,202	2,452
Mills Building	83,500	1,193	1,344	43,039
<b>BUILDING OPERATION &amp; MTC</b>	<u>296,270</u>	<u>22,224</u>	<u>234,745</u>	<u>150,390</u>
Street Repair	9,000	1,591	4,213	2,990
Ditch, Drain, Sewers	18,500	4,494	13,359	15,555
Tree Grinding (Contractors)	16,500	-	800	12,500
Street Lighting	11,000	1,303	12,923	7,312
Parks	20,000	4,383	20,077	19,265
Guardrails, Signs, Bridges	16,600	112	5,087	16,153
<b>STREETS AND ROADS</b>	<u>91,600</u>	<u>11,883</u>	<u>56,458</u>	<u>73,775</u>
Vehicles	235,000	-	208,512	174,499
Other Equipment	17,000	576	19,443	1,118
<b>CAPITAL EXPENDITURES</b>	<u>252,000</u>	<u>576</u>	<u>227,954</u>	<u>175,617</u>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<u>1,902,870</u>	<u>127,239</u>	<u>1,473,456</u>	<u>1,310,639</u>

**VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2023**

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	80,941	148,731	8,903	220,768
State Highway	25,654	12,134	15,000	22,788
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>109,324</u>	<u>160,865</u>	<u>23,903</u>	<u>246,286</u>
Capital Improvement	339,875	828,084	501,338	666,621
Water	287,998	16,500	20,494	284,003
Wastewater Plant	14,309	79,404	53,081	40,632
Park Recreation	56,232	20,530	20,190	56,572
Cemetery	47,983	12,000	5,221	54,761
Mayor's Court-Violations Bureau	1,611	17,050	17,138	1,523
Mayor's Discretionary	334	1,500	1,449	385
Purcell Trust	31,800	-	-	31,800
Land Conservation	110,976	225,123	74,298	261,801
Local Fiscal Recovery Fund (ARPA)	192,312	250,192	45,870	396,634
Building Bond Deposit	103,919	19,254	-	123,173
Underground Storage Tank	11,000			11,000
Safety Fund	56,368	20,585	50,110	26,843
Police Relief & Pension	5,238	227,510	150,615	82,133
Law Enforcement	10	255	-	265
VEST Grant	-			-
OneOhio Fund (Opioid)	569	1,200		1,769
STATE Grants	7,491	-	-	7,491
<b>TOTAL OTHER FUNDS</b>	<u>1,377,346</u>	<u>1,880,052</u>	<u>963,707</u>	<u>2,293,691</u>
<b>GENERAL FUND</b>	<b>7,811,278</b>	<b>4,765,104</b>	<b>4,954,774</b>	<b>7,621,609</b>
<b>TOTAL ALL FUNDS</b>	<u>9,188,624</u>	<u>6,645,156</u>	<u>5,918,481</u>	<u>9,915,300</u>

STATE OF THE VILLAGE  
SEPTEMBER 30, 2023

	2023	2022
Total Current Balance - All Funds	<b>9,915,300</b>	<b>10,476,780</b>
Cash and Investments:	9/30/2023	9/30/2022
Cash:		
ANCORA	8,439,196	8,656,565
CHASE DDA	290,948	210,053
CHASE SAV - LAND CONS	261,801	159,265
CHASE VIOLATIONS BUREAU	38,407	99,301
Star Ohio	933,781	1,397,200
Total Cash	9,964,134	10,522,384
(OUTSTANDING CHECKS)	(48,834)	(45,604)
Total Cash and Investments	<b>9,915,300</b>	<b>10,476,780</b>



\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	SEPTEMBER	2023 YEAR TO DATE	2022 YEAR TO DATE
Real Estate Taxes	2,436,728	142,500	2,488,258	2,436,728
Municipal Income Tax	2,600,000	60,164	1,594,685	2,537,845
Share of Sales and State Taxes	62,000	6,140	52,223	53,090
Other Sources	1,053,189	65,331	629,938	530,996
Assessments	-	-	-	42,129
<b>TOTAL OPERATING REVENUES</b>	<b>6,151,917</b>	<b>274,135</b>	<b>4,765,104</b>	<b>5,600,788</b>
<b>OPERATING EXPENSES</b>				
Administration Department	752,800	47,077	612,140	642,136
Police Department	1,826,156	143,584	1,410,501	1,258,081
Fire Department	653,750	36,438	526,176	407,426
Service Department	1,902,870	127,239	1,473,456	1,310,639
Transfers excluding Inheritance Taxes	996,500	-	932,500	451,000
<b>TOTAL OPERATING EXPENSES</b>	<b>6,132,076</b>	<b>354,339</b>	<b>4,954,774</b>	<b>4,069,282</b>
<b>SURPLUS (DEFICIT)</b>	<b>19,841</b>	<b>(80,203)</b>	<b>(189,669)</b>	<b>1,531,506</b>

Project	September 30, 2023	BUDGET	SEPTEMBER	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT							
2022 ROAD PROGRAM				251,085		251,085	
2023 ROAD PROGRAM		1,100,000	13,446	64,741	64,741		
CEDAR RD RECONST							
HILLCREEK CULVERT REPAIR		22,000	3,944	5,824	5,824		
STORM WATER REGS AND ISSUES		20,000	500	814	314	500	
MAYFIELD ROAD CULVERT		400,000		22,700	22,700		
COMM HOUSE LOWER LEVEL DOORS/BATH		40,000		34,531		34,531	
PUBLIC RESTROOM RENO (NEAR PARK)		30,000					
GM BLVD EMERGENCY REPAIR				58,032	3,415	54,617	
				-			
<b>TOTAL</b>		<b>1,612,000</b>	<b>17,889</b>	<b>437,726</b>	<b>96,993</b>	<b>340,733</b>	<b>-</b>