VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
SEPTEMBER 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	158,002	2,620,597	2,399,630
Municipal Income Taxes	2,415,000	142,939	1,785,538	1,843,005
Share of Sales and State Taxes	-	-	4,587	37,718
Total Tax Revenue	5,200,820	300,941	4,410,722	4,280,353
Other Sources:				
Fines and Costs	75,100	4,978	41,222	53,637
Traffic Camera Gross Receipts	1,520,000	149,245	1,146,105	1,169,945
Building/Liquor Permits & Licenses	51,040	4,858	59,200	61,303
Interest Income	273,500	43,395	221,936	229,006
Rental Income	222,360	9,367	183,805	194,082
Mills Building Rental Income	142,631	9,846	87,963	77,623
Ambulance Income	50,000	-	58,162	52,328
SRO Reimbursement	94,500	8,266	72,022	70,838
Misc	66,750	279	315,259	140,904
Total Other Sources Revenue	2,495,881	230,233	2,185,673	2,049,666
Assessments:				
School Board/Property Assessment	-	-	-	-
Total General Fund Revenues	7,696,701	531,174	6,596,396	6,330,019
Add Year Beginning General Fund Balance		8,414,080	7,879,102	7,580,424
Less Expenses:				
Administration Costs	(see Page 2)	(41,391)	(684,366)	(630,061)
Administration - Transfers		-	(1,241,500)	(1,096,500)
Police Department Costs	(see Page 3)	(253,371)	(2,042,592)	(1,926,969)
Fire Department Costs	(see Page 3)	(46,188)	(215,896)	(163,650)
Fire Department Ambulance	(see Page 3)	-	(350,103)	(313,002)
Service Department Costs	(see Page 4)	(165,528)	(1,502,265)	(1,464,678)
Total General Fund Expenses		(506,478)	(6,036,722)	(5,594,860)
Current General Fund Balance		8,438,776	8,438,776	8,315,583
Plus:				
Other Fund Current Balances		2,001,115	2,001,115	1,892,512
Total Current Balance - All Funds		10,439,891	10,439,891	10,208,095

MISC	$63,212 OH Emerg Mgmt
	$42,098 NEORSD REIMB
	$20,000 Cleveland Water
	$100,000 County fro Old Mill
	$36,387 County 2024 Road Mnt.

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
SEPTEMBER 30, 2025

	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
ADMINISTRATION:				
Salaries and Wages	169,664	17,236	128,162	119,835
Health Insurance	48,681	3,345	32,846	46,003
Worker's Comp/Medicare	5,500	227	2,434	2,537
Employee Retirement (OPERS)	29,000	3,325	22,222	20,820
PERSONNEL COSTS	252,845	24,132	185,664	189,195
Legal - Law Director	60,000	-	45,855	40,791
Legal - Prosecutor	58,750	1,250	37,865	41,446
Legal - Other	2,000	-	1,389	8
Engineering	48,610	4,794	34,267	35,193
Other Professional Services	111,500	5,362	100,247	85,610
LEGAL AND PROFESSIONAL	280,860	11,406	219,622	203,048
General Insurance	130,000	(283)	123,385	116,741
Income Tax Expense	70,000	4,338	88,187	53,919
County Auditor Expenses	73,000	-	53,669	55,567
Office Expenses	14,500	1,697	9,718	7,967
Miscellaneous Expenses	5,500	100	4,120	3,624
OTHER ADMINISTRATIVE COSTS	293,000	5,852	279,079	237,818
ADMINISTRATION OPERATING COSTS	826,705	41,391	684,366	630,061
Transfers to Other Funds	1,241,500	-	1,241,500	1,096,500
TOTAL ADMINISTRATION COSTS	2,068,205	41,391	1,925,866	1,726,561

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
SEPTEMBER 30, 2025

POLICE DEPARTMENT:	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
Salaries and Wages	1,280,250	141,350	937,539	848,236
Overtime	35,000	6,503	43,081	31,983
Health, OPERS, MEDI, Worker Comp	314,819	23,483	203,065	210,885
PERSONNEL COSTS	1,630,069	171,336	1,183,685	1,091,104
Gasoline	25,000	-	12,486	7,003
Repairs and Maintenance	17,000	152	9,387	9,302
Uniforms	16,000	969	7,312	6,633
Training/Conferences	13,000	600	5,211	5,028
Dispatch Operating Fee	140,000	11,419	102,774	126,566
Alarm System Fee	17,000	-	12,561	12,966
Maintenance Agreements/Radio Expenses	28,000	360	16,269	22,093
Traffic Camera Program LMC	336,000	37,340	266,100	251,515
Traffic Camera Program Gatso	405,000	40,698	313,648	328,721
Other Expenses	16,000	540	10,363	8,253
V.E.G.	12,000	-	12,000	11,000
OTHER POLICE DEPART COSTS	1,025,000	92,078	768,111	789,080
Vehicle Purchases	52,000	-	71,870	38,427
Equipment Purchases	26,000	(10,042)	18,926	8,358
CAPITAL EXPENDITURES	78,000	(10,042)	90,796	46,785
TOTAL POLICE DEPARTMENT COSTS	2,733,069	253,371	2,042,592	1,926,969

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FIRE DEPARTMENT:				
Salaries and Wages	227,500	26,486	151,832	112,108
PERS, MEDI, SOC SEC, Worker Comp	33,900	1,745	13,893	10,497
PERSONNEL COSTS	261,400	28,232	165,725	122,605
Vehicle Maintenance	10,000	5,518	6,555	8,542
Ambulance/EMS *see below*	486,900	-	350,103	313,002
Training/Conferences	12,500	155	5,352	-
Contracts & Annual Fees	26,000	929	13,409	14,122
Other Expenses	15,000	308	9,683	6,221
OTHER FIRE DEPARTMENT COSTS	550,400	6,910	385,102	341,887
CAPITAL EXPENDITURES	131,300	11,047	15,172	12,160
TOTAL FIRE DEPARTMENT COSTS	943,100	46,188	565,999	476,652
Ambulance Income on Cover Page	*50,000*	-	*58,162*	*52,328*

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
SEPTEMBER 30, 2025

	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
SERVICE DEPARTMENT:				
Salaries and Wages	823,725	83,346	623,205	554,296
Overtime	30,975	1,172	43,391	16,595
Health, OPERS, MEDI, Worker Comp	362,200	29,577	258,571	263,536
PERSONNEL COSTS	1,216,900	114,094	925,167	834,427
Salt/Aggregate (snow removal)	60,000	-	73,711	55,716
Building Inspection	18,000	1,371	10,324	11,649
Equipment Maintenance	52,000	4,192	32,085	41,605
Gasoline Expense	40,000	3,804	28,052	20,259
Supplies/Uniforms	36,500	2,397	26,605	24,452
OPERATING COSTS	206,500	11,764	170,778	153,681
BUILDING OPERATION & MTC				
Village Hall	166,100	23,519	83,187	79,611
Village Houses	2,300	15	361	7,202
Community Building	20,700	5,444	39,594	62,166
Post Office	2,300	241	4,092	684
OBT Building	1,850	103	975	1,097
Wash House	4,200	14	236	60
Burton Court	3,200	251	3,749	4,619
Mills Building	75,100	1,259	66,928	53,120
BUILDING OPERATION & MTC	275,750	30,846	199,122	208,559
Street Repair	5,000	2,539	3,583	974
Ditch, Drain, Sewers	30,500	4,176	24,544	20,844
Tree Grinding (Contractors)	15,000	-	6,181	31,775
Street Lighting	20,000	1,140	10,254	13,773
Parks	21,000	858	13,869	9,741
Guardrails, Signs, Bridges	10,000	111	3,811	2,697
STREETS AND ROADS	101,500	8,824	62,241	79,804
Vehicles	120,000	-	128,018	174,689
Other Equipment	18,000	-	16,938	13,518
CAPITAL EXPENDITURES	138,000	-	144,956	188,207
TOTAL SERVICE DEPARTMENT COSTS	1,938,650	165,528	1,502,265	1,464,678

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
SEPTEMBER 30, 2025

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	169,334	157,585	200,000	126,918
State Highway	27,207	12,824	19,999	20,031
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	199,270	170,409	219,999	149,679
Capital Improvement	260,244	1,082,826	843,263	499,807
Water	302,465	16,500	25,782	293,183
Wastewater Plant	11,467	75,672	52,639	34,500
Park Recreation	22,147	26,561	26,639	22,069
Cemetery	72,220	21,500	5,546	88,175
Mayor's Court-Violations Bureau	560	9,226	9,054	732
Mayor's Discretionary	505	1,500	961	1,044
Purcell Trust	30,296	-	3,229	27,067
Land Conservation	326,382	282,983	191,020	418,344
Local Fiscal Recovery Fund (ARPA)	157,531	-	23,624	133,907
Building Bond Deposit	156,162	18,614	6,328	168,448
Underground Storage Tank	11,000			11,000
Safety Fund	50,473	10,500	45,592	15,382
Police Relief & Pension	33,832	251,318	173,368	111,783
Law Enforcement	-	-	-	-
VEST Grant	-	-	-	-
OneOhio Fund (Opiod)	2,348	1,509	485	3,372
STATE Grants	21,399	9,425	8,200	22,624
TOTAL OTHER FUNDS	1,658,301	1,978,542	1,635,727	2,001,115
GENERAL FUND	7,879,102	6,596,396	6,036,722	8,438,776
TOTAL ALL FUNDS	9,537,403	8,574,937	7,672,449	10,439,891

STATE OF THE VILLAGE
SEPTEMER 30, 2025

	2025	2024
Total Current Balance - All Funds	**10,439,891**	**10,208,095**
Cash and Investments:	9/30/2025	9/30/2024
Cash:		
ANCORA	8,876,873	8,649,258
CHASE DDA	220,085	214,194
CHASE SAV - LAND CONS	-	1,498
STAR OHIO -LAND CONS	401,867	362,922
CHASE VIOLATIONS BUREAU	66,978	29,668
Star Ohio	903,250	1,038,717
Total Cash	10,469,053	10,296,257
(OUTSTANDING CHECKS)	(29,162)	(88,162)
Total Cash and Investments	**10,439,891**	**10,208,095**

** From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	SEPTEMBER	2025 YEAR TO DATE	2024 YEAR TO DATE
Real Estate Taxes	2,785,820	158,002	2,620,597	2,399,630
Municipal Income Tax	2,415,000	142,939	1,785,538	1,843,005
Share of Sales and State Taxes	-	-	4,587	37,718
Other Sources	2,495,881	230,233	2,185,673	2,049,666
Assessments	-	-	-	-
TOTAL OPERATING REVENUES	7,696,701	531,174	6,596,396	6,330,019
OPERATING EXPENSES				
Administration Department	826,705	41,391	684,366	630,061
Police Department	2,733,069	253,371	2,042,592	1,926,969
Fire Department	943,100	46,188	565,999	476,652
Service Department	1,938,650	165,528	1,502,265	1,464,678
Transfers excluding Inheritance Taxes	1,241,500	-	1,241,500	1,096,500
TOTAL OPERATING EXPENSES	7,683,024	506,478	6,036,722	5,594,860
SURPLUS (DEFICIT)	13,677	24,696	559,674	735,159

Project	September 30, 2025	BUDGET	SEPTEMBER	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
	CAPITAL IMPROVEMENT						
	2025 Road Program	850,000	768,829	874,310	111,242	563,068	200,000
	Riverview Change Orders			33,880		33,880	
	Brigham/Old Mill Sink Holes		24,961	24,961	24,961		
	Sidewalk Project	78,125		-			
	Storm Water Regulations & Issues	20,000	664	21,037	21,037		
	Salt Bin Engineering	50,000		4,875		4,875	
	Guardrail Replacement	100,000	70,510	82,107	12,555	69,552	
	Broadband	500,000		2,095	2,095		
	Contingencies	20,000					
TOTAL	CAPITAL IMPROVEMENT	1,618,125	864,964	1,043,264	171,889	671,375	200,000