

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
JULY 31, 2025

	2025 BUDGET	Current Month	2025 Year to Date	2024 Year to Date
General Fund (GF) Revenues:				
Taxes:				
Real Estate Taxes	2,785,820	231,000	1,642,285	1,620,005
Municipal Income Taxes	2,415,000	201,286	1,541,532	1,541,538
Share of Sales and State Taxes	-	-	4,587	37,718
Total Tax Revenue	5,200,820	432,286	3,188,404	3,199,261
Other Sources:				
Fines and Costs	75,100	5,140	31,589	40,685
Traffic Camera Gross Receipts	1,520,000	172,680	846,190	914,610
Building/Liquor Permits & Licenses	51,040	9,369	33,394	55,821
Interest Income	273,500	15,183	151,479	168,582
Rental Income	222,360	3,747	151,603	164,241
Mills Building Rental Income	142,631	6,020	71,821	62,934
Ambulance Income	50,000	18,941	58,162	52,328
SRO Reimbursement	94,500	-	47,225	47,225
Misc	66,750	38	262,772	23,774
Total Other Sources Revenue	2,495,881	231,118	1,654,236	1,530,200
Assessments:				
School Board/Property Assessment	-	-	-	-
Total General Fund Revenues	7,696,701	663,404	4,842,640	4,729,461
Add Year Beginning General Fund Balance		7,567,284	7,879,102	7,580,424
Less Expenses:				
Administration Costs	(see Page 2)	(54,231)	(587,444)	(502,835)
Administration - Transfers		-	(1,241,500)	(796,500)
Police Department Costs	(see Page 3)	(223,261)	(1,563,123)	(1,454,790)
Fire Department Costs	(see Page 3)	(24,580)	(150,610)	(115,913)
Fire Department Ambulance	(see Page 3)	(120,479)	(349,903)	(313,002)
Service Department Costs	(see Page 4)	(201,370)	(1,222,394)	(1,187,461)
Total General Fund Expenses		(623,920)	(5,114,974)	(4,370,501)
Current General Fund Balance		7,606,768	7,606,768	7,939,384
Plus:				
Other Fund Current Balances		2,812,092	2,812,092	1,776,657
Total Current Balance - All Funds		10,418,860	10,418,860	9,716,041

MISC	\$63,212 OH Emerg Mgmt
	\$42,098 NEORS D REIMB
	\$20,000 Cleveland Water
	\$100,000 County fro Old Mill

**VILLAGE OF GATES MILLS
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	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
ADMINISTRATION:				
Salaries and Wages	169,664	13,762	97,964	94,055
Health Insurance	48,681	3,445	26,056	37,212
Worker's Comp/Medicare	5,500	241	1,980	2,136
Employee Retirement (OPERS)	29,000	2,216	16,541	15,547
PERSONNEL COSTS	252,845	19,665	142,542	148,950
Legal - Law Director	60,000	4,581	42,003	33,290
Legal - Prosecutor	58,750	8,793	32,373	24,588
Legal - Other	2,000	-	1,389	8
Engineering	48,610	2,970	26,503	23,821
Other Professional Services	111,500	11,621	96,948	66,745
LEGAL AND PROFESSIONAL	280,860	27,964	199,215	148,452
General Insurance	130,000	-	123,668	116,741
Income Tax Expense	70,000	6,039	80,920	45,164
County Auditor Expenses	73,000	-	30,466	33,289
Office Expenses	14,500	388	7,053	7,166
Miscellaneous Expenses	5,500	175	3,580	3,073
OTHER ADMINISTRATIVE COSTS	293,000	6,602	245,688	205,433
ADMINISTRATION OPERATING COSTS	826,705	54,231	587,444	502,835
Transfers to Other Funds	1,241,500	-	1,241,500	796,500
TOTAL ADMINISTRATION COSTS	2,068,205	54,231	1,828,944	1,299,335

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	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
POLICE DEPARTMENT:				
Salaries and Wages	1,280,250	94,640	700,983	661,470
Overtime	35,000	2,615	33,574	23,302
Health, OPERS, MEDI, Worker Comp	314,819	22,517	156,791	167,043
PERSONNEL COSTS	1,630,069	119,772	891,347	851,815
Gasoline	25,000	-	12,486	7,003
Repairs and Maintenance	17,000	1,015	7,893	7,123
Uniforms	16,000	2,606	5,465	5,171
Training/Conferences	13,000	150	4,349	4,578
Dispatch Operating Fee	140,000	11,419	79,935	98,441
Alarm System Fee	17,000	-	8,365	8,662
Maintenance Agreements/Radio Expenses	28,000	750	15,909	21,733
Traffic Camera Program LMC	336,000	35,040	195,280	173,920
Traffic Camera Program Gatso	405,000	47,348	231,872	255,312
Other Expenses	16,000	361	8,854	5,992
V.E.G.	12,000	-	12,000	11,000
OTHER POLICE DEPART COSTS	1,025,000	98,689	582,407	598,935
Vehicle Purchases	52,000	-	71,870	-
Equipment Purchases	26,000	4,800	17,499	4,040
CAPITAL EXPENDITURES	78,000	4,800	89,369	4,040
TOTAL POLICE DEPARTMENT COSTS	2,733,069	223,261	1,563,123	1,454,790

FIRE DEPARTMENT:				
Salaries and Wages	227,500	15,581	109,328	81,802
PERS, MEDI, SOC SEC, Worker Comp	33,900	1,376	10,864	7,959
PERSONNEL COSTS	261,400	16,957	120,192	89,761
Vehicle Maintenance	10,000	-	185	738
Ambulance/EMS <i>see below</i>	486,900	120,479	349,903	313,002
Training/Conferences	12,500	4,875	5,190	-
Contracts & Annual Fees	26,000	283	12,196	12,922
Other Expenses	15,000	2,465	9,093	4,474
OTHER FIRE DEPARTMENT COSTS	550,400	128,102	376,567	331,136
CAPITAL EXPENDITURES	131,300	-	3,754	8,018
TOTAL FIRE DEPARTMENT COSTS	943,100	145,059	500,513	428,915
<i>Ambulance Income on Cover Page</i>	<i>50,000</i>	<i>18,941</i>	<i>58,162</i>	<i>52,328</i>

**VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
JULY 31, 2025**

	2025 BUDGET	2025 Month Expenses	2025 To Date Expenses	2024 To Date Expenses
SERVICE DEPARTMENT:				
Salaries and Wages	823,725	59,676	480,873	435,858
Overtime	30,975	2,253	41,312	14,424
Health, OPERS, MEDI, Worker Comp	362,200	28,343	203,634	206,694
PERSONNEL COSTS	1,216,900	90,272	725,819	656,976
Salt/Aggregate (snow removal)	60,000	-	73,711	44,374
Building Inspection	18,000	1,050	5,893	5,166
Equipment Maintenance	52,000	559	22,385	38,218
Gasoline Expense	40,000	-	23,379	16,068
Supplies/Uniforms	36,500	2,226	21,847	19,409
OPERATING COSTS	206,500	3,835	147,215	123,235
BUILDING OPERATION & MTC				
Village Hall	166,100	9,829	51,952	52,151
Village Houses	2,300	203	368	2,738
Community Building	20,700	5,542	32,519	56,375
Post Office	2,300	37	3,864	557
OBT Building	1,850	115	767	912
Wash House	4,200	148	255	91
Burton Court	3,200	124	3,310	4,086
Mills Building	75,100	17,167	64,509	50,081
BUILDING OPERATION & MTC	275,750	33,166	157,544	166,991
Street Repair	5,000	-	1,044	888
Ditch, Drain, Sewers	30,500	217	16,447	14,922
Tree Grinding (Contractors)	15,000	-	6,181	15,275
Street Lighting	20,000	1,086	7,978	11,123
Parks	21,000	3,301	12,080	8,555
Guardrails, Signs, Bridges	10,000	794	3,257	1,289
STREETS AND ROADS	101,500	5,398	46,987	52,052
Vehicles	120,000	68,699	128,018	174,689
Other Equipment	18,000	-	16,810	13,518
CAPITAL EXPENDITURES	138,000	68,699	144,828	188,207
TOTAL SERVICE DEPARTMENT COSTS	1,938,650	201,370	1,222,394	1,187,461

**VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
JULY 31, 2025**

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	169,334	119,379	-	288,713
State Highway	27,207	9,697	19,999	16,905
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>199,270</u>	<u>129,077</u>	<u>19,999</u>	<u>308,347</u>
Capital Improvement	260,244	1,082,019	146,338	1,195,925
Water	302,465	-	25,782	276,683
Wastewater Plant	11,467	72,270	38,829	44,907
Park Recreation	22,147	26,561	25,290	23,418
Cemetery	72,220	19,000	4,853	86,368
Mayor's Court-Violations Bureau	560	7,410	6,940	1,030
Mayor's Discretionary	505	1,500	240	1,765
Purcell Trust	30,296	-	-	30,296
Land Conservation	326,382	178,948	132,664	372,667
Local Fiscal Recovery Fund (ARPA)	157,531	-	20,776	136,756
Building Bond Deposit	156,162	8,351	6,328	158,185
Underground Storage Tank	11,000			11,000
Safety Fund	50,473	10,500	45,592	15,382
Police Relief & Pension	33,832	220,786	129,848	124,771
Law Enforcement	-	-	-	-
VEST Grant	-	-	-	-
OneOhio Fund (Opiod)	2,348	-	485	1,863
STATE Grants	21,399	9,425	8,093	22,731
TOTAL OTHER FUNDS	<u>1,658,301</u>	<u>1,765,846</u>	<u>612,055</u>	<u>2,812,092</u>
GENERAL FUND	7,879,102	4,842,640	5,114,974	7,606,768
TOTAL ALL FUNDS	<u>9,537,403</u>	<u>6,608,486</u>	<u>5,727,029</u>	<u>10,418,860</u>

STATE OF THE VILLAGE
JULY 31, 2025

	2025	2024
Total Current Balance - All Funds	10,418,860	9,716,045
Cash and Investments:	7/31/2025	7/31/2024
Cash:		
ANCORA	8,814,018	8,596,154
CHASE DDA	151,211	279,478
CHASE SAV - LAND CONS	-	1,498
STAR OHIO -LAND CONS	372,667	290,345
CHASE VIOLATIONS BUREAU	61,524	50,430
Star Ohio	<u>1,047,841</u>	<u>530,457</u>
Total Cash	10,447,261	9,748,362
(OUTSTANDING CHECKS)	<u>(28,401)</u>	<u>(32,317)</u>
Total Cash and Investments	10,418,860	9,716,045

** From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	JULY	2025 YEAR TO DATE	2024 YEAR TO DATE
Real Estate Taxes	2,785,820	231,000	1,642,285	1,620,005
Municipal Income Tax	2,415,000	201,286	1,541,532	1,541,538
Share of Sales and State Taxes	-	-	4,587	37,718
Other Sources	2,495,881	231,118	1,654,236	1,530,200
Assessments	-	-	-	-
TOTAL OPERATING REVENUES	7,696,701	663,404	4,842,640	4,729,461
 OPERATING EXPENSES				
Administration Department	826,705	54,231	587,444	502,835
Police Department	2,733,069	223,261	1,563,123	1,454,790
Fire Department	943,100	145,059	500,513	428,915
Service Department	1,938,650	201,370	1,222,394	1,187,461
Transfers excluding Inheritance Taxes	1,241,500	-	1,241,500	796,500
TOTAL OPERATING EXPENSES	7,683,024	623,920	5,114,974	4,370,501
 SURPLUS (DEFICIT)	13,677	39,484	(272,334)	358,960

Project	July 31, 2025	BUDGET	JULY	YEAR TO DATE EXPENSES		COURTNEY	OTHER	SCMR/STHWY
	CAPITAL IMPROVEMENT							
	2025 Road Program	850,000	22,334	78,939		78,939		
	Riverview Change Orders			33,880			33,880	
	Sidewalk Project	78,125		-				
	Storm Water Regulations & Issues	20,000		19,876		19,876		
	Salt Bin Engineering	50,000		4,875			4,875	
	Guardrail Replacement	100,000	2,034	8,769		8,769		
	Broadband	500,000		-				
	Contingencies	20,000						
TOTAL	CAPITAL IMPROVEMENT	1,618,125	24,367	146,339		107,584	38,755	-