

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
APRIL 30, 2026

	2026 BUDGET	Current Month	2026 Year to Date	2025 Year to Date
<b>General Fund (GF) Revenues:</b>				
Taxes:				
Real Estate Taxes	2,652,850	157,012	1,422,636	1,252,236
Municipal Income Taxes	2,415,000	172,061	679,217	538,330
Share of Sales and State Taxes	-	-	148	4,587
Total Tax Revenue	5,067,850	329,073	2,102,001	1,795,153
Other Sources:				
Fines and Costs	60,000	5,103	13,668	15,491
Traffic Camera Gross Receipts	1,520,000	90,165	383,675	425,715
Building/Liquor Permits & Licenses	51,840	6,780	22,849	6,739
Interest Income	299,500	23,709	96,140	100,662
Rental Income	209,800	8,815	124,146	118,766
Mills Building Rental Income	144,994	5,172	63,428	55,621
Ambulance Income	80,000	23,134	47,496	39,221
SRO Reimbursement	99,180	8,266	33,062	31,483
Misc	316,750	-	7,587	158,535
Total Other Sources Revenue	2,782,064	171,144	792,051	952,233
Assessments:				
School Board/Property Assessment	-	-	-	-
Total General Fund Revenues	7,849,914	500,217	2,894,052	2,747,386
Add Year Beginning General Fund Balance		7,086,275	8,152,570	7,879,102
Less Expenses:				
Administration Costs	(see Page 2)	(67,901)	(462,895)	(392,966)
Administration - Transfers		(63,000)	(1,606,500)	(1,241,500)
Police Department Costs	(see Page 3)	(265,826)	(994,168)	(904,722)
Fire Department Costs	(see Page 3)	(39,404)	(130,883)	(80,229)
Fire Department Ambulance	(see Page 3)	(67,824)	(196,655)	(228,975)
Service Department Costs	(see Page 4)	(193,140)	(766,123)	(741,906)
Total General Fund Expenses		(697,095)	(4,157,224)	(3,590,298)
Current General Fund Balance		6,889,398	6,889,397	7,036,190
Plus:				
Other Fund Current Balances		3,041,840	3,041,840	2,835,918
Total Current Balance - All Funds		9,931,238	9,931,237	9,872,108

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	2026 BUDGET	2026 Month Expenses	2026 To Date Expenses	2025 To Date Expenses
<b>ADMINISTRATION:</b>				
Salaries and Wages	175,500	15,475	59,626	58,453
Health Insurance	52,910	4,215	16,781	15,720
Worker's Comp/Medicare	6,000	560	1,529	1,297
Employee Retirement (OPERS)	29,870	2,283	10,207	9,855
<b>PERSONNEL COSTS</b>	<u>264,280</u>	<u>22,532</u>	<u>88,144</u>	<u>85,325</u>
Legal - Law Director	60,000	4,556	11,276	8,334
Legal - Prosecutor	78,000	4,908	18,230	16,915
Legal - Other	2,000	-	18	1,389
Engineering	50,000	9,407	20,930	16,600
Other Professional Services	188,400	12,255	106,054	49,214
<b>LEGAL AND PROFESSIONAL</b>	<u>378,400</u>	<u>31,126</u>	<u>156,508</u>	<u>92,452</u>
General Insurance	136,500	-	135,408	123,668
Income Tax Expense	100,000	5,400	20,639	52,088
County Auditor Expenses	75,000	-	47,121	30,466
Office Expenses	24,500	8,819	12,019	5,562
Miscellaneous Expenses	6,000	23	3,056	3,405
<b>OTHER ADMINISTRATIVE COSTS</b>	<u>342,000</u>	<u>14,243</u>	<u>218,244</u>	<u>215,189</u>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>984,680</b>	<b>67,901</b>	<b>462,895</b>	<b>392,966</b>
Transfers to Other Funds	2,262,000	63,000	1,606,500	1,241,500
<b>TOTAL ADMINISTRATION COSTS</b>	<u><b>3,246,680</b></u>	<u><b>130,901</b></u>	<u><b>2,069,395</b></u>	<u><b>1,634,466</b></u>

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	2026 BUDGET	2026 Month Expenses	2026 To Date Expenses	2025 To Date Expenses
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,345,750	114,101	478,294	422,813
Overtime	55,000	3,232	13,710	22,372
Health, OPERS, MEDI, Worker Comp	353,900	33,768	128,098	88,664
<b>PERSONNEL COSTS</b>	<b>1,754,650</b>	<b>151,101</b>	<b>620,101</b>	<b>533,849</b>
Gasoline	25,000	2,508	6,905	4,605
Repairs and Maintenance	17,000	20	3,969	5,465
Uniforms	17,000	1,266	3,027	1,190
Training/Conferences	12,000	2,079	7,788	3,829
Dispatch Operating Fee	144,500	12,086	48,544	45,677
Alarm System Fee	17,000	4,007	8,014	8,365
Maintenance Agreements/Radio Expenses	47,000	750	36,631	15,159
Traffic Camera Program LMC	336,000	21,620	70,920	102,820
Traffic Camera Program Gatso	405,000	26,112	109,534	116,732
Other Expenses	16,000	956	5,363	6,348
V.E.G.	13,000	-	13,000	12,000
<b>OTHER POLICE DEPART COSTS</b>	<b>1,049,500</b>	<b>71,405</b>	<b>313,694</b>	<b>322,190</b>
Vehicle Purchases	80,000	43,320	43,320	47,545
Equipment Purchases	39,000	-	17,053	1,138
<b>CAPITAL EXPENDITURES</b>	<b>119,000</b>	<b>43,320</b>	<b>60,373</b>	<b>48,683</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>2,923,150</b>	<b>265,826</b>	<b>994,168</b>	<b>904,722</b>
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<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	314,000	19,514	81,271	63,378
PERS, MEDI, SOC SEC, Worker Comp	41,800	3,465	13,110	6,993
<b>PERSONNEL COSTS</b>	<b>355,800</b>	<b>22,980</b>	<b>94,381</b>	<b>70,371</b>
Vehicle Maintenance	11,000	59	1,417	130
Ambulance/EMS <i>see below</i>	539,000	67,824	196,655	228,975
Training/Conferences	14,500	673	4,305	209
Contracts & Annual Fees	28,000	3,757	15,538	5,347
Other Expenses	17,000	715	3,036	670
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>609,500</b>	<b>73,028</b>	<b>220,951</b>	<b>235,331</b>
<b>CAPITAL EXPENDITURES</b>	<b>138,000</b>	<b>11,220</b>	<b>12,206</b>	<b>3,502</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>1,103,300</b>	<b>107,228</b>	<b>327,538</b>	<b>309,204</b>
<i>Ambulance Income on Cover Page</i>	<i>80,000</i>	<i>23,134</i>	<i>47,496</i>	<i>39,221</i>

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	2026 BUDGET	2026 Month Expenses	2026 To Date Expenses	2025 To Date Expenses
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	833,360	65,261	284,457	282,612
Overtime	45,000	2,345	45,687	36,103
Health, OPERS, MEDI, Worker Comp	388,000	30,072	135,896	120,078
<b>PERSONNEL COSTS</b>	<b>1,266,360</b>	<b>97,677</b>	<b>466,040</b>	<b>438,793</b>
Salt/Aggregate (snow removal)	143,000	13,396	75,870	73,711
Building Inspection	14,000	1,405	4,863	2,808
Equipment Maintenance	45,000	12,669	23,908	16,198
Gasoline Expense	40,000	1,699	16,544	14,579
Supplies/Uniforms	37,000	3,649	14,128	14,918
<b>OPERATING COSTS</b>	<b>279,000</b>	<b>32,818</b>	<b>135,313</b>	<b>122,214</b>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	324,400	31,317	56,617	29,284
Village Houses	1,500	42	42	90
Community Building	50,700	2,293	6,298	9,620
Post Office	5,300	1,004	2,525	903
OBT Building	1,850	67	383	446
Wash House	5,700	14	57	61
Burton Court	4,500	78	3,168	2,690
Mills Building	80,270	10,073	37,085	39,289
<b>BUILDING OPERATION &amp; MTC</b>	<b>474,220</b>	<b>44,888</b>	<b>106,176</b>	<b>82,383</b>
Street Repair	5,000	617	617	735
Ditch, Drain, Sewers	28,500	14,183	14,247	421
Tree Grinding (Contractors)	14,000	-	-	3,800
Street Lighting	16,000	1,237	4,786	4,659
Parks	31,000	1,642	37,798	10,824
Guardrails, Signs, Bridges	6,700	77	431	1,948
<b>STREETS AND ROADS</b>	<b>101,200</b>	<b>17,756</b>	<b>57,880</b>	<b>22,387</b>
Vehicles	262,810	-	-	59,319
Other Equipment	9,000	-	715	16,810
<b>CAPITAL EXPENDITURES</b>	<b>271,810</b>	<b>-</b>	<b>715</b>	<b>76,129</b>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<b>2,392,590</b>	<b>193,140</b>	<b>766,123</b>	<b>741,906</b>

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
APRIL 30, 2026

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	180,538	67,142	-	247,680
State Highway	24,467	5,322	25,000	4,788
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>207,735</u>	<u>72,464</u>	<u>25,000</u>	<u>255,198</u>
Capital Improvement	185,805	1,002,423	198,213	990,015
Water	293,183	16,500	26,747	282,936
Wastewater Plant	28,587	65,279	18,264	75,602
Park Recreation	18,908	12,495	9,697	21,706
Cemetery	92,675	7,500	4,457	95,718
Mayor's Court-Violations Bureau	380	4,026	3,444	962
Mayor's Discretionary	505	2,000	240	2,265
Purcell Trust	21,964	-	-	21,964
Land Conservation	407,341	152,498	86,441	473,398
Building Bond Deposit	181,755	6,063	2,924	184,894
Underground Storage Tank	11,000	-	-	11,000
Safety Fund	40,382	345,000	1,018	384,364
Police Relief & Pension	53,263	244,083	85,567	211,779
Law Enforcement	-	443	-	443
VEST Grant	-	-	-	-
OneOhio Fund (Opiod)	3,434	-	433	3,001
STATE Grants	30,365	5,914	9,685	26,595
TOTAL OTHER FUNDS	<u>1,577,282</u>	<u>1,936,688</u>	<u>472,130</u>	<u>3,041,840</u>
GENERAL FUND	8,152,570	2,894,052	4,157,224	6,889,398
TOTAL ALL FUNDS	<u>9,729,852</u>	<u>4,830,740</u>	<u>4,629,354</u>	<u>9,931,238</u>

STATE OF THE VILLAGE  
APRIL 30, 2026

	2026	2025
Total Current Balance - All Funds	<b>9,931,238</b>	<b>9,872,110</b>
Cash and Investments:	4/30/2026	4/30/2025
Cash:		
ANCORA	8,623,866	8,778,027
CHASE DDA	258,590	103,540
CHASE SAV - LAND CONS	-	798
STAR OHIO -LAND CONS	456,920	356,683
CHASE VIOLATIONS BUREAU	16,363	49,080
Star Ohio	<u>693,044</u>	<u>611,540</u>
Total Cash	10,048,783	9,899,668
(OUTSTANDING CHECKS)	<u>(117,545)</u>	<u>(27,558)</u>
Total Cash and Investments	<b>9,931,238</b>	<b>9,872,110</b>

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\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	APRIL	2026 YEAR TO DATE	2025 YEAR TO DATE
Real Estate Taxes	2,652,850	157,012	1,422,636	1,252,236
Municipal Income Tax	2,415,000	172,061	679,217	538,330
Share of Sales and State Taxes	-	-	148	4,587
Other Sources	2,782,064	171,144	792,051	952,233
Assessments	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>7,849,914</b>	<b>500,217</b>	<b>2,894,052</b>	<b>2,747,386</b>
<b>OPERATING EXPENSES</b>				
Administration Department	984,680	67,901	462,895	392,966
Police Department	2,923,150	265,826	994,168	904,722
Fire Department	1,103,300	107,228	327,538	309,204
Service Department	2,392,590	193,140	766,123	741,906
Transfers excluding Inheritance Taxes	2,262,000	63,000	1,606,500	1,241,500
<b>TOTAL OPERATING EXPENSES</b>	<b>9,665,720</b>	<b>697,095</b>	<b>4,157,224</b>	<b>3,590,298</b>
<b>SURPLUS (DEFICIT)</b>	<b>(1,815,806)</b>	<b>(196,877)</b>	<b>(1,263,173)</b>	<b>(842,912)</b>

Project	April 30, 2026	BUDGET	APRIL	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT							
2026 Road Program		1,118,000	4,009	71,408	70,260	1,148	
Culverts		156,500					
Sidewalk Project		78,125	3,286	3,286	3,286		
Storm Water Regulations & Issues		25,000	2,803	9,054	9,054		
Salt Bin Engineering		80,000	8,284	9,909		9,909	
Guardrail Replacement		64,500	2,683	11,994	9,538	2,456	
Broadband		705,000	32,301	90,246	90,246		
Sink Hole Repairs Brigham/Old Mill 2025				2,317	2,317		
<b>TOTAL</b>	<b>CAPITAL IMPROVEMENT</b>	<b>2,227,125</b>	<b>53,366</b>	<b>198,213</b>	<b>184,700</b>	<b>13,513</b>	<b>-</b>
	\$250,000 from SCMR for Road Program						