

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
JUNE 30, 2023

	2023 BUDGET	Current Month	2023 Year to Date	2022 Year to Date
General Fund (GF) Revenues:				
Taxes:				
Real Estate Taxes	2,436,728	-	1,349,765	1,369,865
Municipal Income Taxes	2,600,000	349,359	1,189,308	1,640,623
Share of Sales and State Taxes	62,000	6,267	34,914	35,725
Total Tax Revenue	5,098,728	355,626	2,573,988	3,046,213
Other Sources:				
Fines and Costs	300,100	6,981	43,806	46,546
Building/Liquor Permits & Licenses	48,000	14,361	51,435	24,682
Interest Income	150,000	9,208	59,847	40,971
Rental Income	210,200	5,517	153,077	133,076
Mills Building Rental Income	114,031	9,649	64,537	43,158
Ambulance Income	40,000	-	17,952	24,583
SRO Reimbursement	90,858	7,572	45,429	40,000
Misc	100,000	4,637	16,443	6,678
Total Other Sources Revenue	1,053,189	57,924	452,527	359,694
Assessments:				
School Board/Property Assessment	-	-	-	26,387
Total General Fund Revenues	6,151,917	413,550	3,026,514	3,432,294
Add Year Beginning General Fund Balance		7,550,111	7,811,278	7,366,903
Less Expenses:				
Administration Costs	(see Page 2)	(104,890)	(468,317)	(496,176)
Administration - Transfers		-	(496,500)	(451,000)
Police Department Costs	(see Page 3)	(123,381)	(870,025)	(870,543)
Fire Department Costs	(see Page 3)	(12,405)	(99,299)	(86,791)
Fire Department Ambulance	(see Page 3)	-	(222,388)	(168,895)
Service Department Costs	(see Page 4)	(145,069)	(1,103,349)	(842,665)
Total General Fund Expenses		(385,745)	(3,259,877)	(2,916,070)
Current General Fund Balance		7,577,915	7,577,915	7,883,127
Plus:				
Other Fund Current Balances		1,872,390	1,872,390	1,486,255
Total Current Balance - All Funds		9,450,305	9,450,305	9,369,382

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	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
ADMINISTRATION:				
Salaries and Wages	159,500	11,555	78,019	73,690
Health Insurance	51,600	4,244	25,700	22,175
Worker's Comp/Medicare	7,800	206	1,768	1,395
Employee Retirement (OPERS)	27,000	2,021	13,064	12,201
PERSONNEL COSTS	245,900	18,025	118,551	109,461
Legal - Law Director	45,000	53,953	64,648	46,598
Legal - Prosecutor	38,000	5,238	17,776	18,813
Legal - Other	500	-	153	11
Engineering	34,900	2,144	16,172	17,335
Other Professional Services	85,500	14,868	69,319	77,817
LEGAL AND PROFESSIONAL	203,900	76,202	168,068	160,574
General Insurance	140,000	-	103,887	136,612
Income Tax Expense	90,500	10,146	33,970	48,588
County Auditor Expenses	58,500	-	36,822	33,998
Office Expenses	9,500	415	3,375	4,586
Miscellaneous Expenses	4,500	103	3,644	2,357
OTHER ADMINISTRATIVE COSTS	303,000	10,663	181,698	226,141
ADMINISTRATION OPERATING COSTS	752,800	104,890	468,317	496,176
Transfers to Other Funds	996,500	-	496,500	451,000
TOTAL ADMINISTRATION COSTS	1,749,300	104,890	964,817	947,176

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POLICE DEPARTMENT:				
Salaries and Wages	1,142,000	79,952	544,436	535,693
Overtime	42,000	4,139	14,729	12,831
Health, OPERS, MEDI, Worker Comp	262,656	19,604	125,480	122,768
PERSONNEL COSTS	1,446,656	103,695	684,645	671,292
Gasoline	28,000	-	11,247	14,636
Repairs and Maintenance	13,000	1,143	5,445	6,620
Uniforms	14,000	1,519	5,919	3,049
Training/Conferences	17,000	-	11,069	11,071
Dispatch Operating Fee	162,000	13,393	93,753	89,716
Alarm System Fee	20,000	-	9,607	12,085
Maintenance Agreements/Radio Expenses	28,000	2,719	23,655	13,051
Other Expenses	16,000	912	7,283	5,591
V.E.G.	10,000	-	10,000	10,000
OTHER POLICE DEPART COSTS	308,000	19,686	177,978	165,819
Vehicle Purchases	62,000	-	-	33,432
Equipment Purchases	9,500	-	7,402	-
CAPITAL EXPENDITURES	71,500	-	7,402	33,432
TOTAL POLICE DEPARTMENT COSTS	1,826,156	123,381	870,025	870,543

FIRE DEPARTMENT:				
Salaries and Wages	130,000	9,376	71,935	62,440
PERS, MEDI, SOC SEC, Worker Comp	30,000	833	7,365	5,280
PERSONNEL COSTS	160,000	10,210	79,300	67,720
Vehicle Maintenance	6,000	-	71	1,085
Ambulance/EMS <i>see below</i>	382,000	-	222,388	168,895
Training/Conferences	5,500	537	1,361	1,452
Contracts & Annual Fees	22,000	1,467	15,290	15,119
Other Expenses	9,500	191	683	1,415
OTHER FIRE DEPARTMENT COSTS	425,000	2,195	239,792	187,966
CAPITAL EXPENDITURES	68,750	-	2,595	-
TOTAL FIRE DEPARTMENT COSTS	653,750	12,405	321,687	255,686
<i>Ambulance Income on Cover Page</i>	40,000	-	17,952	24,583

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	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
SERVICE DEPARTMENT:				
Salaries and Wages	722,500	59,166	361,989	348,991
Overtime	30,000	25	12,888	21,591
Health, OPERS, MEDI, Worker Comp	298,000	23,580	153,580	139,599
PERSONNEL COSTS	1,050,500	82,771	528,458	510,181
Salt/Aggregate (snow removal)	76,500	-	67,395	58,601
Building Inspection	15,000	210	5,283	9,144
Equipment Maintenance	48,000	1,204	32,343	21,435
Gasoline Expense	40,000	3,325	21,438	31,027
Supplies	33,000	3,401	19,326	16,378
OPERATING COSTS	212,500	8,140	145,785	136,585
BUILDING OPERATION & MTC				
Village Hall	140,500	31,258	84,275	50,394
Village Houses	12,600	100	1,148	72
Community Building	38,700	1,166	8,891	8,671
Post Office	12,000	62	4,231	1,839
OBT Building	2,120	152	915	857
Wash House	3,700	26	40	31
Burton Court	3,150	9,913	13,007	1,608
Mills Building	83,500	6,628	60,312	17,415
BUILDING OPERATION & MTC	296,270	49,305	172,818	80,887
Street Repair	9,000	-	1,084	855
Ditch, Drain, Sewers	18,500	1,555	2,751	5,225
Tree Grinding (Contractors)	16,500	-	800	-
Street Lighting	11,000	726	9,541	4,191
Parks	20,000	2,429	12,340	13,420
Guardrails, Signs, Bridges	16,600	143	2,394	1,033
STREETS AND ROADS	91,600	4,853	28,909	24,724
Vehicles	235,000	-	208,512	90,178
Other Equipment	17,000	-	18,867	110
CAPITAL EXPENDITURES	252,000	-	227,378	90,288
TOTAL SERVICE DEPARTMENT COSTS	1,902,870	145,069	1,103,349	842,665

VILLAGE OF GATES MILLS
FINANCIAL STATEMENT
JUNE 30, 2023

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	80,941	96,318	8,903	168,355
State Highway	25,654	7,853	15,000	18,507
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>109,324</u>	<u>104,170</u>	<u>23,903</u>	<u>189,591</u>
Capital Improvement	339,875	419,156	422,141	336,890
Water	287,998	16,500	20,494	284,003
Wastewater Plant	14,309	40,404	38,171	16,542
Park Recreation	56,232	20,430	16,870	59,792
Cemetery	47,983	8,000	3,904	52,079
Mayor's Court-Violations Bureau	1,611	11,954	11,954	1,611
Mayor's Discretionary	334	1,500	963	871
Purcell Trust	31,800	-	-	31,800
Land Conservation	110,976	122,101	13,245	219,832
Local Fiscal Recovery Fund (ARPA)	192,312	250,192	30,720	411,784
Building Bond Deposit	103,919	19,254	-	123,173
Underground Storage Tank	11,000			11,000
Safety Fund	56,368	18,085	50,110	24,343
Police Relief & Pension	5,238	196,613	101,694	100,157
Law Enforcement	10	255	-	265
VEST Grant	-			-
OneOhio Fund (Opiod)	569	598		1,166
STATE Grants	7,491	-	-	7,491
TOTAL OTHER FUNDS	<u>1,377,346</u>	<u>1,229,212</u>	<u>734,169</u>	<u>1,872,390</u>
GENERAL FUND	7,811,278	3,026,514	3,259,877	7,577,916
TOTAL ALL FUNDS	<u>9,188,624</u>	<u>4,255,727</u>	<u>3,994,046</u>	<u>9,450,305</u>

STATE OF THE VILLAGE
JUNE 30, 2023

	2023	2022
Total Current Balance - All Funds	9,450,305	9,369,384
Cash and Investments:	6/30/2023	6/30/2022
Cash:		
ANCORA	8,404,785	7,624,088
CHASE DDA	134,718	171,386
CHASE SAV - LAND CONS	220,007	132,809
CHASE VIOLATIONS BUREAU	23,371	77,668
Star Ohio	697,500	1,370,948
Total Cash	9,480,381	9,376,899
(OUTSTANDING CHECKS)	(30,076)	(7,515)
Total Cash and Investments	9,450,305	9,369,384

** From Wastewater Fund

Project

June 30, 2023

	BUDGET	JUNE	YEAR TO DATE EXPENSES	COURTNEY	OTHER	SCMR/STHWY
CAPITAL IMPROVEMENT						
2022 ROAD PROGRAM			251,085		251,085	
2023 ROAD PROGRAM	1,100,000	608	51,295	51,295		
CEDAR RD RECONST						
HILLCREEK CULVERT REPAIR	22,000		1,880	1,880		
STORM WATER REGS AND ISSUES	20,000		314	314		
MAYFIELD ROAD CULVERT	400,000	3,700	22,700	22,700		
COMM HOUSE LOWER LEVEL DOORS/BATH	40,000	7,260	27,840		27,840	
PUBLIC RESTROOM RENO (NEAR PARK)	30,000					
GM BLVD EMERGENCY REPAIR		3,415	3,415	3,415		
TOTAL	1,612,000	14,983	358,529	79,604	278,925	-