

VILLAGE OF GATES MILLS  
FINANCIAL STATEMENT  
MAY 31, 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	143,889	1,349,765	1,369,865
Municipal Income Taxes	2,600,000	399,412	839,949	1,371,190
Share of Sales and State Taxes	62,000	6,239	28,647	29,583
Total Tax Revenue	5,098,728	549,540	2,218,362	2,770,638
Other Sources:				
Fines and Costs	300,100	8,167	36,825	39,133
Building/Liquor Permits & Licenses	48,000	15,925	37,075	23,319
Interest Income	150,000	14,758	50,638	39,722
Rental Income	210,200	23,501	147,560	129,726
Mills Building Rental Income	114,031	5,349	54,888	37,409
Ambulance Income	40,000	-	17,952	24,583
SRO Reimbursement	90,858	15,143	37,858	33,333
Misc	100,000	-	11,806	6,678
Total Other Sources Revenue	1,053,189	82,843	394,603	333,903
Assessments:				
School Board/Property Assessment	-	-	-	26,387
Total General Fund Revenues	6,151,917	632,382	2,612,965	3,130,928
Add Year Beginning General Fund Balance		7,518,586	7,811,278	7,366,903
Less Expenses:				
Administration Costs	(see Page 2)	(44,792)	(363,427)	(418,547)
Administration - Transfers		-	(496,500)	(451,000)
Police Department Costs	(see Page 3)	(173,292)	(746,644)	(741,928)
Fire Department Costs	(see Page 3)	(22,037)	(86,895)	(75,831)
Fire Department Ambulance	(see Page 3)	-	(222,388)	(168,895)
Service Department Costs	(see Page 4)	(360,736)	(958,279)	(715,641)
Total General Fund Expenses		(600,857)	(2,874,132)	(2,571,842)
Current General Fund Balance		7,550,111	7,550,111	7,925,989
Plus:				
Other Fund Current Balances		1,891,633	1,891,633	1,540,504
Total Current Balance - All Funds		9,441,745	9,441,745	9,466,493

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	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
<b>ADMINISTRATION:</b>				
Salaries and Wages	159,500	18,142	66,464	61,591
Health Insurance	51,600	4,120	21,456	18,086
Worker's Comp/Medicare	7,800	309	1,562	1,196
Employee Retirement (OPERS)	27,000	3,031	11,043	10,250
<b>PERSONNEL COSTS</b>	<b>245,900</b>	<b>25,602</b>	<b>100,526</b>	<b>91,123</b>
Legal - Law Director	45,000	-	10,695	35,573
Legal - Prosecutor	38,000	850	12,538	15,050
Legal - Other	500	130	153	11
Engineering	34,900	3,706	14,028	13,123
Other Professional Services	85,500	3,094	54,452	45,420
<b>LEGAL AND PROFESSIONAL</b>	<b>203,900</b>	<b>7,780</b>	<b>91,866</b>	<b>109,177</b>
General Insurance	140,000	-	103,887	137,269
Income Tax Expense	90,500	10,714	23,824	40,626
County Auditor Expenses	58,500	-	36,822	33,998
Office Expenses	9,500	477	2,960	3,997
Miscellaneous Expenses	4,500	220	3,542	2,357
<b>OTHER ADMINISTRATIVE COSTS</b>	<b>303,000</b>	<b>11,410</b>	<b>171,035</b>	<b>218,247</b>
<b>ADMINISTRATION OPERATING COSTS</b>	<b>752,800</b>	<b>44,792</b>	<b>363,427</b>	<b>418,547</b>
Transfers to Other Funds	996,500	-	496,500	451,000
<b>TOTAL ADMINISTRATION COSTS</b>	<b>1,749,300</b>	<b>44,792</b>	<b>859,927</b>	<b>869,547</b>

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	2023 BUDGET	2023 Month Expenses	2023 To Date Expenses	2022 To Date Expenses
<b>POLICE DEPARTMENT:</b>				
Salaries and Wages	1,142,000	125,357	464,484	454,727
Overtime	42,000	3,804	10,590	8,070
Health, OPERS, MEDI, Worker Comp	262,656	20,575	105,875	104,031
<b>PERSONNEL COSTS</b>	<b>1,446,656</b>	<b>149,736</b>	<b>580,950</b>	<b>566,828</b>
Gasoline	28,000	-	11,247	7,434
Repairs and Maintenance	13,000	1,458	4,302	6,417
Uniforms	14,000	394	4,401	2,461
Training/Conferences	17,000	680	11,069	10,360
Dispatch Operating Fee	162,000	13,393	80,360	76,899
Alarm System Fee	20,000	4,709	9,607	12,085
Maintenance Agreements/Radio Expenses	28,000	750	20,936	11,451
Other Expenses	16,000	2,171	6,371	4,561
V.E.G.	10,000	-	10,000	10,000
<b>OTHER POLICE DEPART COSTS</b>	<b>308,000</b>	<b>23,556</b>	<b>158,292</b>	<b>141,668</b>
Vehicle Purchases	62,000	-	-	33,432
Equipment Purchases	9,500	-	7,402	-
<b>CAPITAL EXPENDITURES</b>	<b>71,500</b>	<b>-</b>	<b>7,402</b>	<b>33,432</b>
<b>TOTAL POLICE DEPARTMENT COSTS</b>	<b>1,826,156</b>	<b>173,292</b>	<b>746,644</b>	<b>741,928</b>
<b>*****</b>				
<b>FIRE DEPARTMENT:</b>				
Salaries and Wages	130,000	13,445	62,559	53,038
PERS, MEDI, SOC SEC, Worker Comp	30,000	1,161	6,531	4,519
<b>PERSONNEL COSTS</b>	<b>160,000</b>	<b>14,606</b>	<b>69,090</b>	<b>57,557</b>
Vehicle Maintenance	6,000	25	71	880
Ambulance/EMS <i>see below</i>	382,000	-	222,388	168,895
Training/Conferences	5,500	70	823	1,402
Contracts & Annual Fees	22,000	7,264	13,823	14,692
Other Expenses	9,500	72	492	1,300
<b>OTHER FIRE DEPARTMENT COSTS</b>	<b>425,000</b>	<b>7,431</b>	<b>237,597</b>	<b>187,169</b>
<b>CAPITAL EXPENDITURES</b>	<b>68,750</b>	<b>-</b>	<b>2,595</b>	<b>-</b>
<b>TOTAL FIRE DEPARTMENT COSTS</b>	<b>653,750</b>	<b>22,037</b>	<b>309,282</b>	<b>244,726</b>
<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
<b>SERVICE DEPARTMENT:</b>				
Salaries and Wages	722,500	85,980	302,824	286,624
Overtime	30,000	132	12,864	21,591
Health, OPERS, MEDI, Worker Comp	298,000	27,245	130,000	117,927
<b>PERSONNEL COSTS</b>	<b>1,050,500</b>	<b>113,356</b>	<b>445,688</b>	<b>426,142</b>
Salt/Aggregate (snow removal)	76,500	21,453	67,395	58,601
Building Inspection	15,000	3,227	5,073	7,236
Equipment Maintenance	48,000	4,920	31,139	19,740
Gasoline Expense	40,000	-	18,113	16,018
Supplies	33,000	2,436	15,925	13,610
<b>OPERATING COSTS</b>	<b>212,500</b>	<b>32,035</b>	<b>137,645</b>	<b>115,205</b>
<b>BUILDING OPERATION &amp; MTC</b>				
Village Hall	140,500	13,839	53,017	42,985
Village Houses	12,600	150	1,048	-
Community Building	38,700	1,104	7,725	7,455
Post Office	12,000	691	4,169	1,759
OBT Building	2,120	137	763	705
Wash House	3,700	(31)	13	-
Burton Court	3,150	2,195	3,094	1,608
Mills Building	83,500	21,979	53,684	12,677
<b>BUILDING OPERATION &amp; MTC</b>	<b>296,270</b>	<b>40,065</b>	<b>123,513</b>	<b>67,189</b>
Street Repair	9,000	223	1,084	855
Ditch, Drain, Sewers	18,500	148	1,196	4,744
Tree Grinding (Contractors)	16,500	-	800	-
Street Lighting	11,000	683	8,815	3,575
Parks	20,000	1,523	9,911	6,758
Guardrails, Signs, Bridges	16,600	107	2,250	885
<b>STREETS AND ROADS</b>	<b>91,600</b>	<b>2,684</b>	<b>24,056</b>	<b>16,817</b>
Vehicles	235,000	172,595	208,512	90,178
Other Equipment	17,000	-	18,867	110
<b>CAPITAL EXPENDITURES</b>	<b>252,000</b>	<b>172,595</b>	<b>227,378</b>	<b>90,288</b>
<b>TOTAL SERVICE DEPARTMENT COSTS</b>	<b>1,902,870</b>	<b>360,736</b>	<b>958,279</b>	<b>715,641</b>

VILLAGE OF GATES MILLS  
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MAY 31, 2023

	Beginning Year Balance	Year-to-date Actual Receipts	Year-to-date Actual Expenses	Unexpended Balance
Street Const Maint Repair	80,941	78,824	8,903	150,861
State Highway	25,654	6,428	15,000	17,082
Bond Retirement (KeyBank Loans)	2,730	-	-	2,730
	<u>109,324</u>	<u>85,252</u>	<u>23,903</u>	<u>170,673</u>
Capital Improvement	339,875	418,619	407,159	351,336
Water	287,998	16,500	20,494	284,003
Wastewater Plant	14,309	39,591	23,226	30,673
Park Recreation	56,232	20,430	16,870	59,792
Cemetery	47,983	5,000	2,801	50,182
Mayor's Court-Violations Bureau	1,611	10,145	9,656	2,100
Mayor's Discretionary	334	1,500	600	1,234
Purcell Trust	31,800	-	-	31,800
Land Conservation	110,976	122,097	13,070	220,004
Local Fiscal Recovery Fund (ARPA)	192,312	250,192	30,720	411,784
Building Bond Deposit	103,919	14,215	-	118,134
Underground Storage Tank	11,000			11,000
Safety Fund	56,368	18,085	50,110	24,343
Police Relief & Pension	5,238	196,613	86,196	115,655
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>1,199,092</u>	<u>684,805</u>	<u>1,891,633</u>
GENERAL FUND	7,811,278	2,612,965	2,874,132	7,550,112
TOTAL ALL FUNDS	<u>9,188,624</u>	<u>3,812,057</u>	<u>3,558,936</u>	<u>9,441,745</u>

STATE OF THE VILLAGE  
MAY 31, 2023

	2023	2022
Total Current Balance - All Funds	<b>9,441,745</b>	<b>9,466,495</b>
Cash and Investments:	5/31/2023	5/31/2023
Cash:		
ANCORA	8,398,737	7,624,204
CHASE DDA	224,133	131,865
CHASE SAV - LAND CONS	220,004	132,804
CHASE VIOLATIONS BUREAU	38,614	73,030
Star Ohio	569,113	1,519,524
Total Cash	9,450,601	9,481,427
(OUTSTANDING CHECKS)	(8,856)	(14,932)
Total Cash and Investments	<b>9,441,745</b>	<b>9,466,495</b>

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\*\* From Wastewater Fund

GENERAL FUND SUMMARY	BUDGET	MAY	2023 YEAR TO DATE	2022 YEAR TO DATE
Real Estate Taxes	2,436,728	143,889	1,349,765	1,369,865
Municipal Income Tax	2,600,000	399,412	839,949	1,371,190
Share of Sales and State Taxes	62,000	6,239	28,647	29,583
Other Sources	1,053,189	82,843	394,603	333,903
Assessments	-	-	-	26,387
<b>TOTAL OPERATING REVENUES</b>	<b>6,151,917</b>	<b>632,382</b>	<b>2,612,965</b>	<b>3,130,928</b>
<b>OPERATING EXPENSES</b>				
Administration Department	752,800	44,792	363,427	418,547
Police Department	1,826,156	173,292	746,644	741,928
Fire Department	653,750	22,037	309,282	244,726
Service Department	1,902,870	360,736	958,279	715,641
Transfers excluding Inheritance Taxes	996,500	-	496,500	451,000
<b>TOTAL OPERATING EXPENSES</b>	<b>6,132,076</b>	<b>600,857</b>	<b>2,874,132</b>	<b>2,571,842</b>
<b>SURPLUS (DEFICIT)</b>	<b>19,841</b>	<b>31,525</b>	<b>(261,167)</b>	<b>559,086</b>

