

Frank J. Gliha
Geauga County Auditor



Couthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
(440) 285-2222, 834-1856, 564-7131 Ext. 1600 or Direct Line (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us

Proudly serving the residents of Geauga County



Frank J. Gliha
Geauga County Auditor



**2010 Second Quarter Report
“Economic State of Geauga”**



Frank J. Gliha

Geauga County Auditor

MEMO

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Frank J. Gliha, Auditor

RE: 2010 Second Quarter Report "Economic State of Geauga"

DATE: July 30, 2010

I am pleased to present you with our 2010 Second Quarter Report. The purpose of this report is to provide accurate and timely financial information for our elected officials, department heads, employees and residents so they may make informed decisions regarding the operations of county government.

Second Quarter General Fund Revenues are up .55% or \$69,437 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Property Taxes* up 23.91% or \$753,455, *Licenses and Permits*, up 28.01% or \$914, *Intergovernmental* up 7.24% or \$75,460, *Other Revenue* up 24.55% or \$97,328 and *Transfers* up 15.94% or \$5,235. All other revenue categories are down as compared to last year's second quarter; *Sales Taxes* down 3.10% or \$161,249, *Charges for Services* down 26.34% or \$477,880, *Fines and Forfeitures* down 12.95% or \$8,573 and *Interest Income* down 23.29% or \$215,254. Real Estate transfers are down from this time last year by 1.63% or 24 parcels and the conveyance tax is up 1.71% or \$6,556.

Second Quarter General Fund Expenditures were down 7.74% or \$1,024,031 as compared to 2009 second quarter. The major factor for this is a reduction in the County's payroll. This is the result of the timing of the County's pays and a reduction in the workforce due to attrition. Another contributing factor is the reduction in the County's spending on equipment and vehicles.

In Summary: Expenses through the second quarter outpaced revenues by 3.80% or \$481,972. The rise in Property Tax revenue is the result of a shift in millage from Debt Service and successes in the collection of delinquent taxes. June saw the unemployment rate for Ohio hit 10.4%, while Geauga County's unemployment rate was 7.3%, lowest in the State. Fuel prices are again trending upward, housing inventories remain high, housing starts are up compared to last year, and consumer spending is encouraging. The County has instituted a wage freeze as an additional measure to control spending. Again, all of the County's leadership will continue to be challenged to exercise constraint in spending in order to meet very conservative budget estimates for remainder of the year.

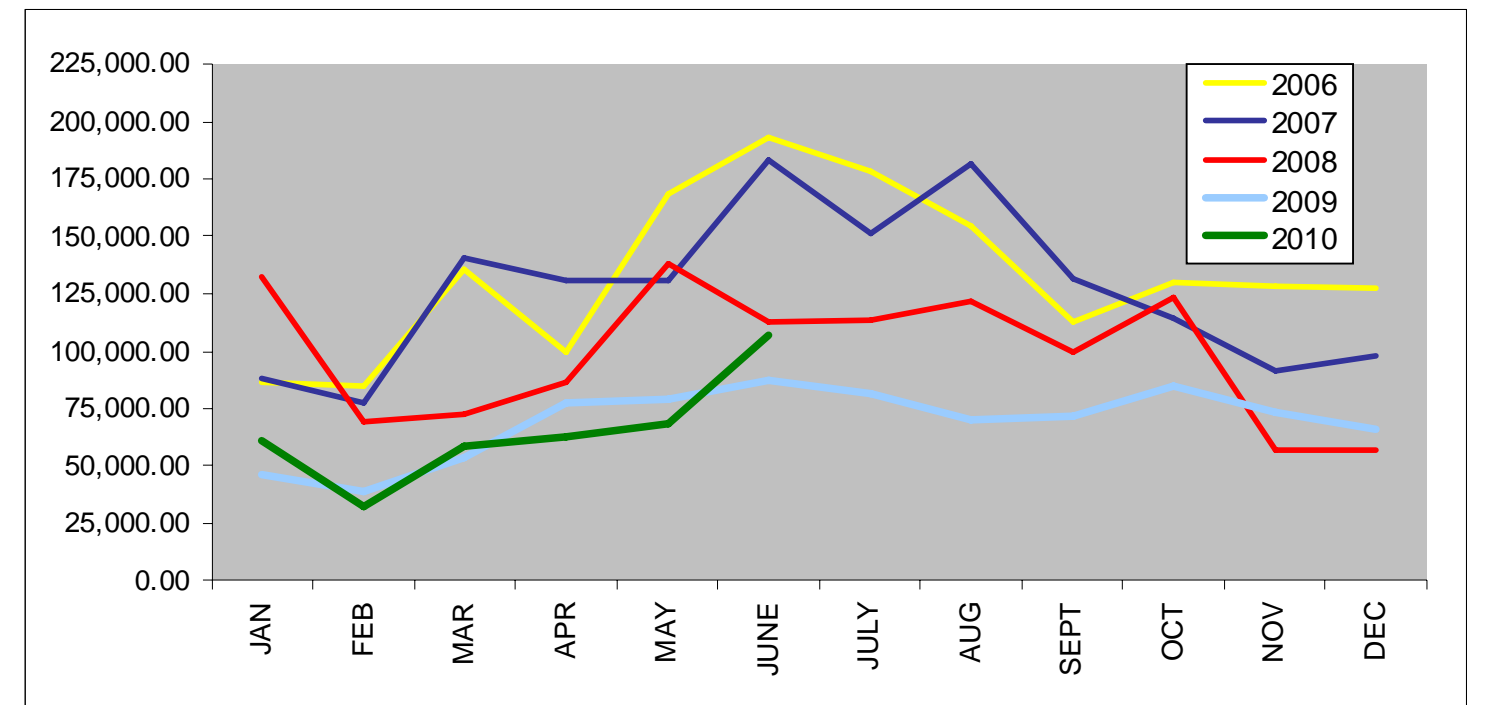
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

Proudly serving the residents of Geauga County

REAL ESTATE TRANSFERS 2006 - 2010

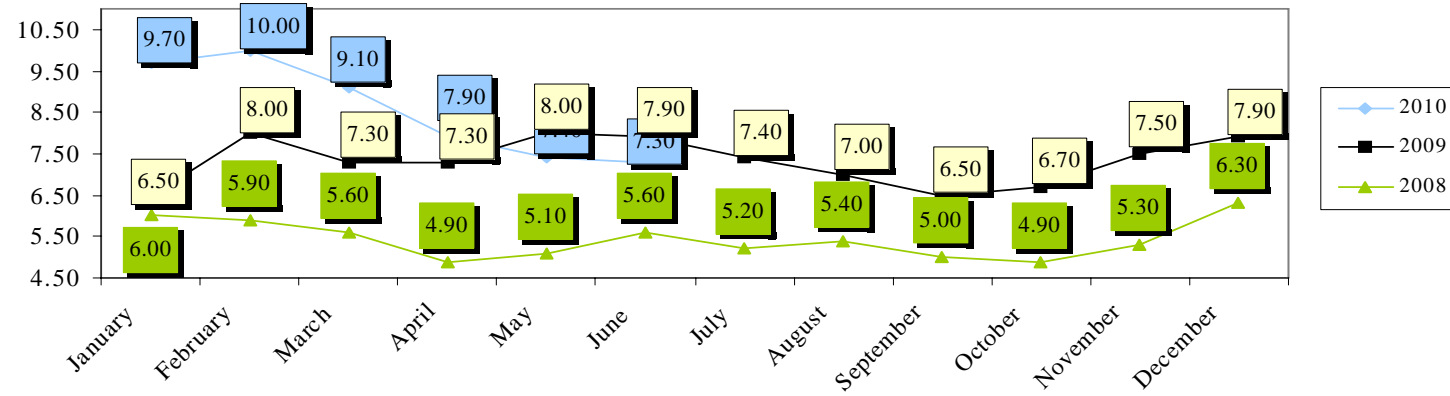
TOTAL CONVEYANCE, TRANSFER, & PERMISSIVE FEES					
	2006	2007	2008	2009	2010
JAN	86,201.60	88,355.10	132,485.70	45,934.60	61,109.00
FEB	84,520.10	77,151.30	68,802.80	38,800.50	32,436.70
MAR	135,444.10	140,313.40	72,247.90	53,891.40	58,350.00
APR	99,880.00	130,953.60	86,685.50	77,718.00	62,364.00
MAY	168,775.50	130,461.90	137,809.80	79,204.40	68,160.70
JUNE	192,988.70	182,894.20	112,601.80	87,557.70	107,243.00
JULY	178,116.30	151,472.30	113,425.20	81,897.20	
AUG	154,752.80	181,657.00	121,866.10	69,851.60	
SEPT	112,560.20	131,635.10	99,703.10	71,990.20	
OCT	129,487.70	114,357.10	123,080.00	84,901.20	
NOV	128,008.70	91,316.60	56,746.20	73,597.40	
DEC	127,598.80	97,868.20	57,121.30	65,795.30	
Y - T - D	1,598,334.50	1,518,435.80	1,182,575.40	831,139.50	389,663.40
June Comparison Subtotals					
	767,810	750,130	610,634	383,107	389,663
Percentage of Change:					
		-2.303%	-18.596%	-37.261%	1.711%

TOTAL PARCELS TRANSFERRED					
June Comparison Subtotals					
	2,302	1,909	1,566	1,471	1,447
Percentage of Change:					
		-17.072%	-17.968%	-6.066%	-1.632%

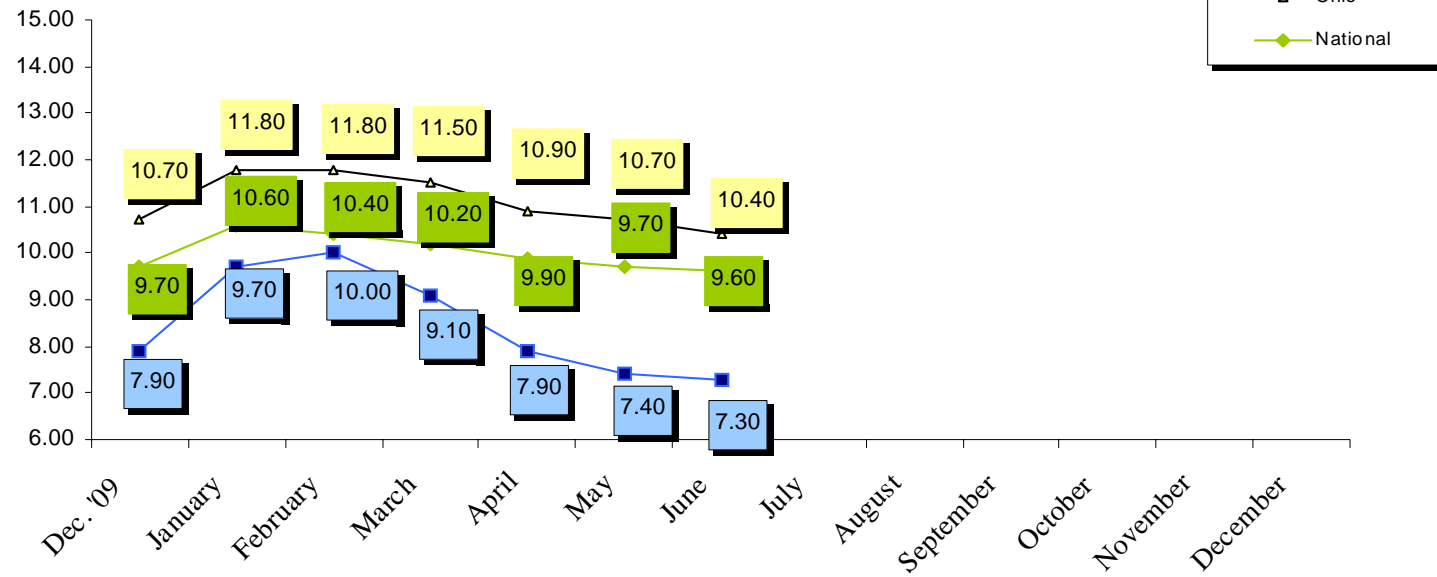


Source: Frank J. Gliha, Geauga County Auditor

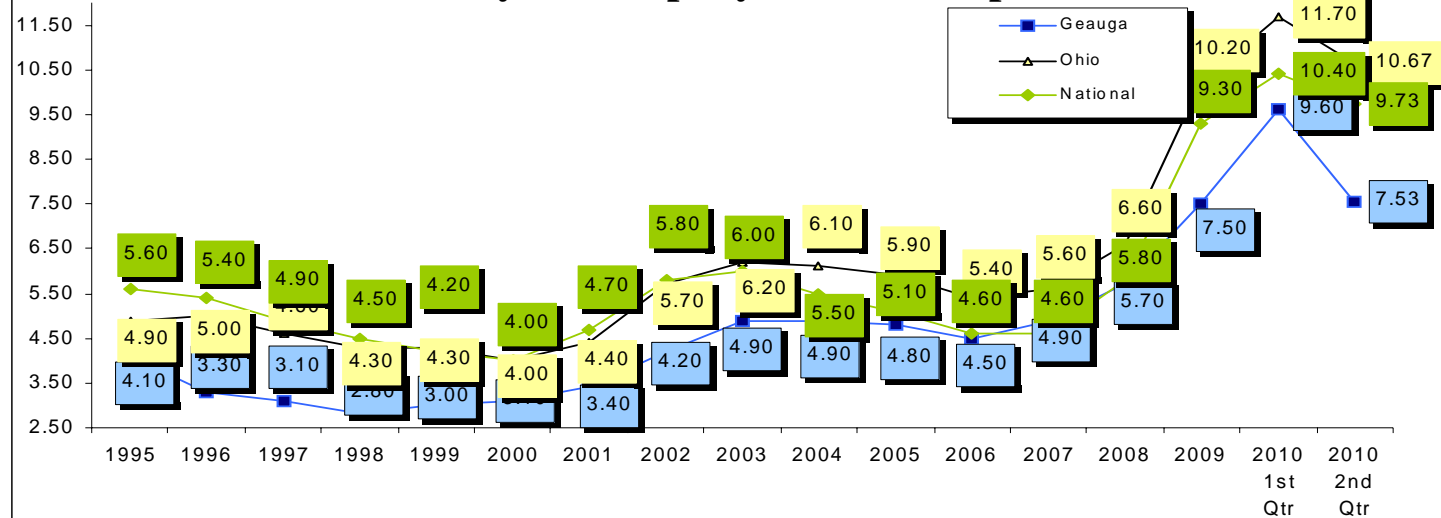
Geauga Unemployment



2010 Unemployment Comparison

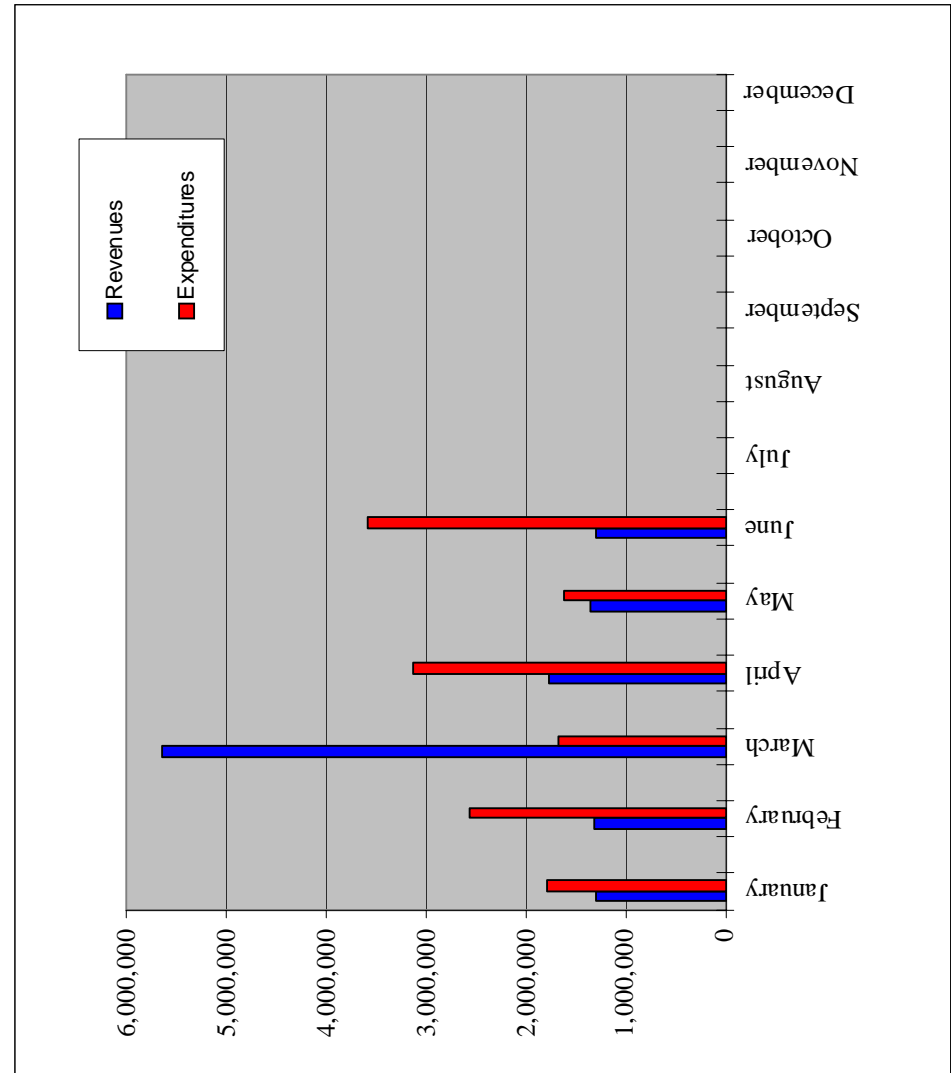


Yearly Unemployment Comparison



Source : Ohio Job & Family Services
Office of Research , Assessment & Accountability

GENERAL FUND ANALYSIS FOR 2010



Month	Revenues	Expenditures
January	1,293,228	1,788,421
February	1,328,993	2,569,932
March	5,643,142	1,678,286
April	1,774,909	3,137,161
May	1,352,980	1,623,095
June	1,301,797	3,587,200
July		
August		
September		
October		
November		
December		
Y-T-D	12,695,050	14,384,094
Percent of Revenues In Excess of Expenses		-13.305%

GENERAL FUND REVENUE ANALYSIS
FOR THE LAST THREE YEARS

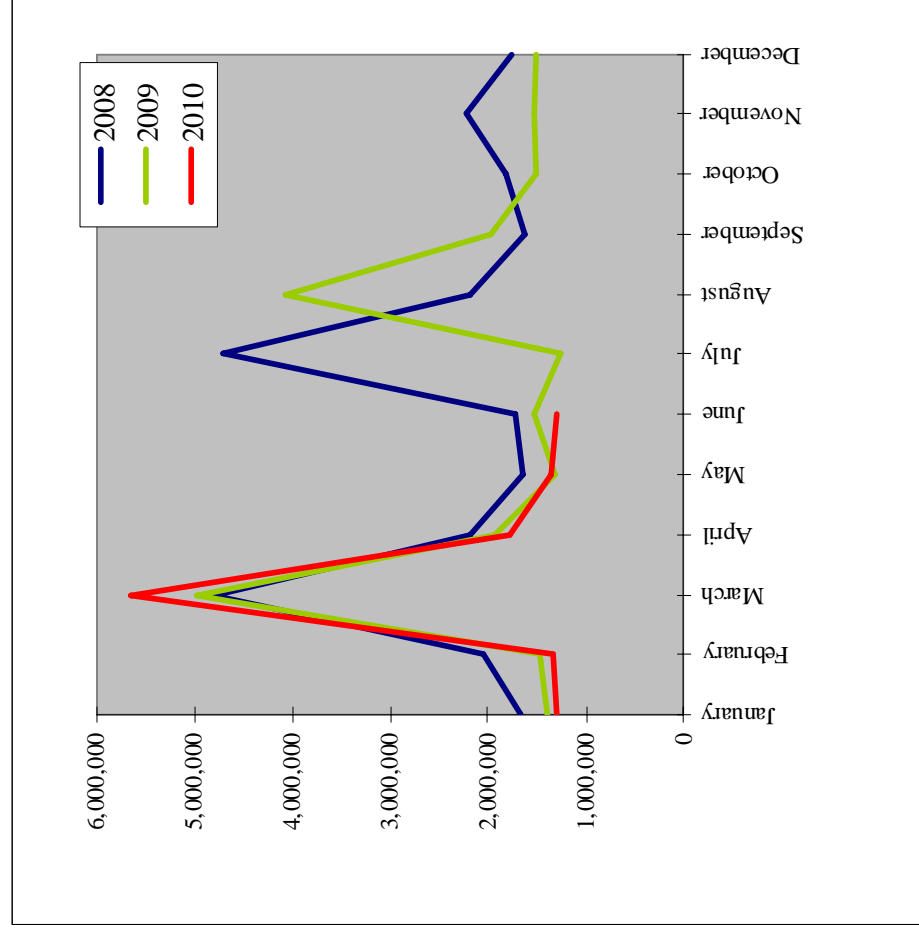
	2008	2009	2010
January	1,660,172	1,385,054	1,293,228
February	2,054,110	1,477,377	1,328,993
March	4,806,575	4,971,217	5,643,142
April	2,175,049	1,934,092	1,774,909
May	1,635,736	1,319,572	1,352,980
June	1,724,838	1,538,302	1,301,797
July	4,711,496	1,250,963	
August	2,178,275	4,077,443	
September	1,626,118	1,972,516	
October	1,807,858	1,511,468	
November	2,230,313	1,525,348	
December	1,752,934	1,511,359	

Y-T-D 28,363,472 24,474,709 12,695,050

June Comparison

Subtotals 14,056,479 12,625,613 12,695,050

Percent of Change -10.1794% 0.5500%



Provided By: Frank J. Gliha
Geauga County Auditor

Departmental Expense Analysis

Department	Acct #	2008		2009		2010	
		Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
HUD Housing	T94	40,211.70	13,204.55	45,500.00	6,971.37	63,483.00	23,921.32
HUD - CDBG	T95	2,730.37	1,617.03	2,500.00	0.00	3,000.00	0.00
COPS MORE	TAA	0.00	0.00	150.30	100.00%	0.00	0.00
Victim Advocate	TAB	0.00	0.00	12,446.52	100.00%	0.00	0.00
Juvenile Block Grant	TAD	0.00	0.00	0.00	0.00%	0.00	0.00
Sheriff K-9	TAF	32,897.24	17,438.46	26,107.50	9,367.69	25,784.93	4,514.19
Court Security	TAG	0.00	0.00	0.00	0.00%	0.00	0.00
Volunteer Guardian Program	TAJ	15,000.00	15,000.00	15,000.00	100.00%	15,750.00	7,500.00
Recycle Ohio	TAK	0.00	0.00	0.00	0.00%	0.00	0.00
Farmland Preservation	TAM	10,000.00	0.00	10,000.00	0.00%	10,000.00	0.00
Clean Water Act	TAN	0.00	0.00	0.00	0.00%	0.00	0.00
Bicentennial	TAP	21,200.00	20,708.00	806.01	0.00	500.00	0.00
LEBG	TAR	0.00	0.00	0.00	0.00%	0.00	0.00
Escrow Interest	TAS	0.00	0.00	0.00	0.00%	0.00	0.00
Education Pass Thru	TAT	0.00	0.00	0.00	0.00%	0.00	0.00
EPA - Land Acquisition	TAX	0.00	0.00	0.00	0.00%	0.00	0.00
CASA Fund	TT2	122,647.17	114,137.01	137,724.77	124,949.36	129,236.06	56,187.27
IAP	TT5	21,760.29	19,578.17	33,062.46	27,908.10	46,614.02	19,019.40
Prison Diversion / ISP	TT6	0.00	0.00	0.00	0.00%	0.00	0.00
Violence Against Women	TT7	76,301.60	64,265.53	82,861.70	46,494.04	68,939.96	27,135.79
Commissary	TT8	103,790.58	80,878.89	68,236.46	36,651.07	74,538.87	16,661.59
Victims of Crime	TT9	56,925.00	38,541.92	62,859.52	49,820.96	63,123.72	26,542.95
Cops Fast	TTA	0.00	0.00	0.00	0.00%	0.00	0.00
Pretrial Release	TTB	22,757.63	20,895.34	22,391.45	21,916.75	20,636.00	9,455.58
MRDD Donation	TTC	433,179.00	427,119.71	46,000.00	11,391.62	0.00	0.00
County Cop Education	TTF	0.00	0.00	667.13	667.13	0.00	0.00
Comm Dev Block Grant	TTI	197,527.01	192,547.01	208,550.57	175,612.57	194,405.00	19,630.00
Victim/Witness	TTJ	67,670.30	53,716.57	69,405.32	61,762.50	68,624.42	26,577.64
Emergency Planning	TTK	24,210.86	2,726.06	52,000.00	33,603.91	23,500.00	7,648.81
Criminal Investigation	TTL	80,333.20	77,423.68	74,765.85	74,765.85	79,908.00	32,008.04
MR/DD Residential Services	TTM	2,086,944.64	1,907,687.53	2,312,846.10	2,179,795.87	3,018,596.64	1,481,054.11
Family First Council	TTN	1,916,080.75	1,673,723.83	1,803,496.27	1,577,667.36	1,744,193.11	686,825.71
US Marshall	TTP	88,579.13	71,995.09	16,339.88	15,060.05	0.00	0.00
Drug Prosecution	TTT	0.00	0.00	53.63	53.63	0.00	0.00
DARE Grant	TTW	112,237.42	106,548.98	98,597.49	81,652.44	77,670.00	60,764.83
Help America Vote	TTX	5,302.25	5,302.25	0.00	0.00	0.00	0.00
Youth Center Services	TTY	0.00	0.00	0.00	0.00	0.00	0.00
Intensive Supervision	TTZ	53,464.05	47,884.97	55,653.04	50,499.22	48,730.81	20,849.33
Unclaimed Money	U01	100,000.00	97,208.71	100,000.00	40,871.33	100,000.00	43,218.14
Liability Insurance	U05	534.39	534.39	7,000.00	4,250.00	17,500.00	2,377.28
Emergency Management	W	448,477.81	375,724.84	498,872.78	405,965.33	468,538.30	167,874.30
Workforce Investment	WIA	17,447.15	17,447.15	0.00	0.00	125,000.00	0.00
Domestic Violence	WW	33,612.80	17,619.80	17,400.00	15,993.70	16,500.00	16,106.00
Sheriff Rotary	X05	591,263.57	495,847.54	623,286.10	532,800.96	491,823.49	205,182.69
Fair Police Rotary	X10	38,842.95	36,157.08	39,511.20	38,494.09	39,404.00	408.90
Central Vehicle Maintenance	X20	4,042.00	490.85	3,049.51	49.51	3,000.00	217.45
Sheriff Rotary	X25	17,799.32	17,799.32	0.00	0.00	0.00	0.00
Youth Center	YC	104,211.70	82,032.27	7,313.68	3,645.68	0.00	0.00
Total Other Funds		120,098,408.12	98,289,957.83	124,390,064.97	101,480,631.30	109,898,921.62	44,836,736.83
Total Expense - All Funds		151,855,463.25	125,917,580.81	154,173,374.23	127,225,879.36	138,244,273.17	57,049,813.18

Departmental Expense Analysis

Department	Acct #	2008			2009			2010		
		Appropriations		Expenditures	Appropriations		Expenditures	Appropriations		Expenditures
				%				%		%
General Bond Retirement	OIG	2,619,270.30	2,604,270.30	99.43%	2,511,747.39	1,376,747.39	54.81%	126,747.00	15,000.00	11.83%
G.O. Retirement Fund	OIN	6,190,275.00	6,185,765.00	99.93%	4,583,410.00	4,583,318.68	100.00%	830,000.00	220,820.37	26.60%
Park Debt	OIP	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Special Assess Bond Fund	O2S	445,335.00	413,586.62	92.87%	448,278.00	416,531.22	92.92%	444,983.00	49,905.63	11.22%
Mortgage Revenue Bond	O3M	13,800.00	13,800.00	100.00%	13,450.00	13,450.00	100.00%	14,100.00	14,100.00	100.00%
OWDA	O5M	1,475,000.00	1,288,232.13	87.34%	4,898,993.48	4,868,904.52	99.39%	1,450,000.00	562,534.95	38.80%
Ohio Housing Trust	OHT	0.00	387,678.00	0.00%	0.00	390,223.00	0.00%	0.00	181,033.50	0.00%
Water Resources	P	5,749,074.14	5,331,244.08	92.73%	6,174,577.19	5,643,244.60	91.39%	5,331,743.96	2,232,779.09	41.88%
Public Defender Fees	PDF	0.00	2,397.95	0.00%	0.00	4,006.05	0.00%	0.00	1,537.50	0.00%
Water District	PW	1,498,318.67	1,373,735.87	91.69%	798,001.01	623,513.48	78.13%	831,322.59	391,642.34	47.11%
Airport Construction	Q01	413,583.24	375,443.55	90.78%	321,363.69	293,936.81	91.47%	264,439.00	0.00	0.00%
Burton Heights Road Const	Q02	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
EMA Garage Construction	Q04	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Human Services Constr.	Q07	13,213.93	13,213.93	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Jail Construction	Q08	92,980.44	35,942.48	38.66%	59,000.00	16,942.00	28.72%	0.00	0.00	0.00%
Co Engineer Building Fund	Q09	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Aging Construction	Q13	4,000.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Mental Health Construction	Q14	70,000.00	10,764.00	15.38%	232,447.00	13,707.00	5.90%	988,693.00	11,688.83	1.18%
County Sewer Improvements	Q23	1,789,746.31	962,505.19	53.78%	1,820,929.44	893,921.96	49.09%	2,263,918.07	1,098,539.73	48.52%
Parkman Sewer	Q27	516,727.73	309,110.19	59.82%	445,641.00	362,565.80	81.36%	13,766.96	0.00	0.00%
Valley View Sewer	Q28	0.00	0.00	0.00%	1,308.29	1,308.29	100.00%	0.00	0.00	0.00%
CF Park Water	Q32	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Bainbridge Water	Q34	157,961.36	0.00	0.00%	13,000.00	13,000.00	100.00%	0.00	0.00	0.00%
Hunting Valley C Construction	Q35	167,863.91	20,293.59	12.09%	20,293.59	20,293.59	100.00%	0.00	0.00	0.00%
Gaugat/Trumbull Construction	Q39	0.00	0.00	0.00%	1,476.49	1,476.49	100.00%	0.00	0.00	0.00%
Metzenbaum Construction	Q40	456,661.33	273,236.66	59.85%	1,907,153.75	349,547.63	18.33%	3,760,886.09	171,678.20	4.56%
Park Bd Improvements	Q41	7,305,299.21	3,662,160.94	50.13%	5,907,944.06	2,666,280.17	45.13%	7,239,029.00	1,071,741.41	14.81%
County Water	Q44	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
McFarland Sewer	Q45	64,438.65	29,438.65	45.68%	35,000.00	0.00	0.00%	35,000.00	0.00	0.00%
Park Board Retainage Payout	Q46	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Courthouse Construction	Q47	267,340.86	222,911.93	83.38%	0.00	0.00	0.00%	15,000.00	0.00	0.00%
Ditches	R's	12,363.44	0.00	0.00%	12,997.49	2,000.00	15.39%	11,549.75	0.00	0.00%
General Juvenile	S02	375,191.65	293,020.72	78.10%	595,639.79	439,958.36	73.86%	459,820.97	314,851.77	68.47%
Metzenbaum	S03	16,858,420.02	15,388,089.71	91.28%	19,045,362.40	17,200,209.40	90.31%	19,378,865.20	11,210,043.83	57.85%
Medicaid Risk	S04	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Park Board	S05	8,647,419.24	7,552,886.74	87.34%	8,884,728.47	7,636,285.52	85.95%	7,921,660.68	3,249,619.64	41.02%
Children's Services	SS	4,444,152.65	3,299,755.31	74.25%	4,362,318.55	3,293,660.79	75.50%	3,515,825.42	1,177,977.34	33.51%
Sick & Vacation	SV	0.00	0.00	0.00%	50,000.00	0.00	0.00%	0.00	0.00	0.00%
Storm Water	SW	32,446.00	11,127.56	34.30%	32,912.00	12,912.26	39.23%	32,317.40	5,770.77	17.86%
Revolving Loan	T02	936,145.11	640,752.36	68.45%	1,174,552.00	668,899.00	56.95%	852,125.00	319,436.00	37.49%
Infrastructure Loans	T03	22,236.00	20,536.00	92.35%	14,300.00	2,526.00	17.66%	22,000.00	2,462.50	11.19%
LCL Revolving Loans	T04	248,000.00	215,090.06	86.73%	153,000.00	28,963.91	18.93%	123,000.00	83,098.34	67.56%
Transportation Capital Fund	T82	180,387.00	180,387.00	100.00%	203,811.00	203,811.00	100.00%	714,318.86	38,934.60	5.45%
Aging	T88	2,684,439.91	2,437,554.64	90.80%	2,743,347.62	2,522,926.45	91.97%	2,700,836.80	1,247,326.30	46.18%
Transportation	T89	1,499,719.92	1,377,812.95	91.87%	1,405,193.65	1,261,632.00	89.78%	1,351,623.74	617,438.48	45.68%
Community Development	T93	289,928.43	272,365.39	93.94%	294,259.89	278,999.79	94.81%	261,449.60	117,477.18	44.93%

GENERAL FUND
Analysis of 2010 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2010	Percent
	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Of Change
Property Taxes	601.34	31,659	3,584,784	62,939	69,756	95,714							3,904,987	23.91%
Sales Taxes	783,491	885,774	1,073,641	777,675	674,462	838,098							5,083,140	-3.10%
Charges for Services	139,150	99,769	585,029	240,335	170,598	101,210							1,336,091	-26.34%
Licenses and Permits	855	304	550	475	325	1,668							4,177	28.01%
Fines and Forfeitures	10,434	6,695	10,906	12,308	8,295	8,967							57,605	-12.95%
Intergovernmental	97,359	106,463	86,337	561,576	119,331	147,033							1,118,098	7.24%
Interest Income	138,040	150,784	131,855	79,614	156,501	52,265							709,060	-23.29%
Other Revenue	52,794	41,982	164,863	34,616	147,988	51,568							493,812	24.55%
Transfers	10,970	5,565	5,177	5,371	5,723	5,274							38,079	15.94%
Totals	1,293,228	1,328,993	5,643,142	1,774,909	1,352,980	1,301,797							12,695,060	0.55%

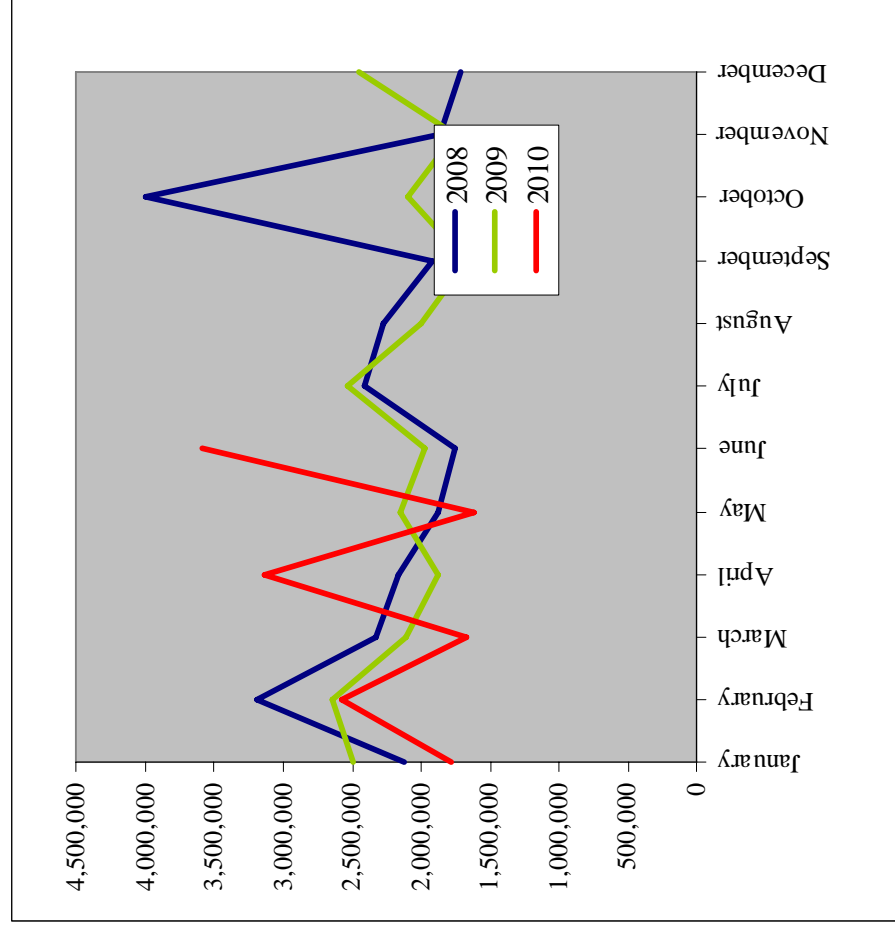
GENERAL FUND EXPENDITURES ANALYSIS
FOR THE LAST THREE YEARS

	2008	2009	2010
January	2,126,157	2,489,326	1,788,421
February	3,187,378	2,637,476	2,569,932
March	2,331,110	2,112,049	1,678,286
April	2,166,448	1,871,466	3,137,161
May	1,883,882	2,154,563	1,623,095
June	1,750,029	1,972,227	3,587,200
July	2,411,750	2,532,643	
August	2,269,628	2,001,021	
September	1,920,174	1,668,702	
October	4,003,442	2,100,529	
November	1,862,007	1,756,578	
December	1,715,618	2,448,667	
Y-T-D	27,627,623	25,745,248	14,384,094

June Comparison

Subtotals	13,445,004	13,237,107	14,384,094
-----------	------------	------------	------------

Percent of Change - 1.5463% 8.6649%



Provided By: Frank J. Gliha
Geauga County Auditor

Departmental Expense Analysis

Department	Acct #	2008		2009		2010	
		Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Other Funds:							
Mental Health	AA	8,608,047.45	7,651,235.57	8,869,798.09	8,695,827.20	4,091,596.29	47.05%
Education & Enforcement	AEE	16,263.11	2,636.92	2,722.47	7,867.29	1,189.36	15.12%
Dog Warden	B	274,394.54	227,557.51	256,541.06	239,720.84	132,029.87	55.08%
Ohio Elections Commission	BEC	0.00	255.00	2,485.00	0.00	340.00	0.00%
Hotel/Motel	BED	60,759.13	58,398.75	56,910.67	55,000.00	20,699.10	37.63%
Building Standards Assess	BSA	5,000.00	4,121.22	3,724.88	4,500.00	1,283.75	28.53%
Drug Law Enforcement	C	500.00	0.00	0.00	0.00	0.00	0.00%
Care & Custody	CCF	357,414.63	303,406.13	395,690.29	365,228.74	154,912.92	42.42%
Courthouse Donation	CDF	445,368.09	0.00	0.00	0.00	0.00	0.00%
County Home	CH	707,746.16	653,928.77	683,156.34	631,182.29	285,677.40	45.26%
Concealed Handgun	CHL	79,625.53	73,573.50	72,948.15	86,540.87	33,157.73	38.31%
Clerk of Courts	CLC	67,000.00	57,000.00	3,500.00	15,000.00	7,300.00	42.20%
Common Pleas Comput.	CPC	9,835.00	9,835.00	1,500.00	15,000.00	11,000.00	73.33%
Mediation	CPM	35,000.00	1,500.00	12,595.08	45,000.00	12,177.01	27.06%
City Recorder/Micrographics	CRM	130,781.83	64,801.38	59,400.39	118,029.16	24,646.68	20.88%
Certificate of Title	CTA	355,939.93	310,472.23	321,205.68	339,144.71	142,238.43	41.94%
Court Technology	CTF	525,067.59	328,242.59	345,937.79	416,678.15	103,122.22	24.75%
Road and Bridge Fund	D	4,421,710.11	3,750,699.44	2,059,206.39	5,670,504.17	1,888,246.90	33.30%
Delinquent Tax	DT	215,878.65	176,549.77	164,298.70	208,651.46	69,826.10	33.47%
Health Department	all funds	2,773,696.01	2,345,297.73	2,292,119.32	2,893,561.58	1,237,086.80	42.75%
Escrow	ERB			36,046.43	36,046.43	0.00	0.00%
GAPP Fund	GAP	46,305.95	46,305.95	71,694	0.00	0.00	0.00%
Geauga/TrumSolid Waste	GT	2,265,529.03	1,533,116.77	1,874,751.91	1,789,322.16	611,054.95	34.15%
Human Services	H	7,636,388.83	6,953,181.90	6,554,768.73	5,905,482.15	2,764,899.43	46.82%
Child Support Enforc. Admin.	HC	1,282,663.03	976,633.81	1,072,936.22	1,203,604.01	457,802.44	38.04%
911 Program	HLP	834,915.03	652,377.32	803,268.15	620,533.89	306,087.78	49.33%
Indigent Guardianship	IG	12,850.00	7,672.80	7,786.00	11,964.00	6,147.00	51.38%
Real Estate Assessment	J	1,533,780.14	1,256,117.54	1,461,685.72	2,218,377.87	822,589.62	37.08%
Juvenile Probate Comput.	JCC	76,000.00	57,000.00	3,500.00	24,300.00	7,300.00	30.04%
Juvenile I & A	JIA				250.00	0.00	0.00%
Juvenile Indigent Drivers	JID	250.00	0.00	0.00	250.00	0.00	0.00%
Juvenile/Prob Comput.	JPC	8,500.00	0.00	1,500.00	7,200.00	0.00	0.00%
Juvenile Recovery	JRF	22,191.50	11,877.28	10,868.69	18,376.22	6,980.61	37.99%
Co Engineer	K	6,956,236.60	6,156,083.03	6,195,635.26	7,251,652.55	3,128,773.59	43.15%
Soil and Water Fund	L	468,580.69	434,733.04	441,851.55	462,442.28	187,003.93	40.44%
Law Library	LAW				210,000.00	129,565.15	61.70%
LEA Training	LEA	10,940.00	5,132.50	3,398.50	6,686.50	1,812.00	27.10%
800 Communications	MHZ	168,658.68	92,485.41	81,595.82	272,080.62	152,592.27	56.08%
Municipal Road Tax	MRT	256,722.43	0.00	117,601.67	272,179.08	0.00	0.00%
County Home Improv.	N1	9,500.00	5,000.00	3,450.24	2,100.00	1,980.00	94.29%
Computer Equip. Improv.	N3	695,656.55	477,324.84	167,181.81	110,303.37	1,310.41	1.19%
Building Improv. Fund	N5	1,568,680.93	973,202.79	613,837.54	139,838.00	56,038.21	0.00%
Youth Center Improv.	N11	0.00	0.00	0.00	0.00	0.00	0.00%
800 Comm. - Perm. Improv.	N12	4,664,309.64	1,277,244.31	3,818,558.60	1,158,214.04	552,976.76	47.74%
Newbury HUD	NHD	0.00	36,045.00	39,969.88	0.00	9,080.00	0.00%
NSP	NSP			69,636.27	410,006.00	47,092.50	11.49%

Departmental Expense Analysis

Department	Acct #	2008			2009			2010		
		Appropriations		Expenditures	Appropriations		Expenditures	Appropriations		Expenditures
				%				%		%
General Fund:										
Commissioner	A01	805,585.39	755,275.60	93.75%	841,207.43	784,702.32	93.28%	738,168.87	323,696.46	43.85%
Microfilm Board	A01	271,220.91	226,538.44	83.53%	276,410.83	251,581.61	91.02%	236,835.11	105,001.67	44.34%
Auditor	A01	699,107.94	676,017.10	96.70%	742,510.31	694,440.72	93.53%	733,972.12	301,397.71	41.06%
Treasurer	A01	321,637.08	298,903.35	92.93%	329,342.31	308,995.31	93.82%	333,160.14	147,219.80	44.19%
Other Finance Admin.	A01	197,749.23	165,567.76	83.73%	254,939.23	217,216.07	85.20%	214,058.43	112,205.40	52.42%
Bank Charges	A01	43,600.00	39,520.00	90.64%	40,400.00	33,440.00	82.77%	36,280.00	18,580.00	51.21%
Prosecutor	A01	1,185,507.14	1,101,038.54	92.87%	1,282,244.04	1,180,291.95	92.05%	1,250,600.04	573,808.34	45.88%
Budget Commission	A01	18,400.00	196.25	1.07%	300.00	135.98	45.33%	300.00	0.00	0.00%
Bureau of Inspection	A01	80,000.00	74,248.39	92.81%	80,000.00	70,805.13	88.51%	75,000.00	51,010.07	68.01%
Planning	A01	261,295.49	255,959.68	97.96%	276,901.45	264,992.10	95.70%	190,318.03	89,099.94	46.82%
ADP Board	A01	834,165.31	746,024.60	89.43%	948,769.39	866,066.68	91.28%	914,050.50	459,519.52	50.27%
Court of Appeals	A02	71,629.27	63,312.00	88.39%	61,148.15	48,944.90	80.04%	73,748.15	55,862.08	75.75%
Jury Commission	A02	8,872.19	6,953.19	78.37%	8,818.07	6,927.65	78.56%	9,900.91	3,125.34	31.57%
Adult Probation Dept.	A02	96,121.80	95,881.25	99.75%	103,206.79	102,661.20	99.47%	102,562.63	48,130.27	46.93%
Juvenile Court	A02	542,148.28	455,508.99	84.02%	587,740.20	507,993.41	86.43%	571,152.24	234,281.18	41.02%
Juvenile Probation Dept.	A02	280,148.22	271,843.56	97.04%	310,126.10	300,781.57	96.99%	299,452.74	137,916.33	46.06%
Detention Home	A02	325,000.00	312,880.00	96.27%	439,000.00	437,638.00	99.69%	395,280.18	197,640.00	50.00%
Probate Court	A02	217,722.86	161,719.76	74.28%	234,875.02	202,846.49	86.36%	220,496.39	99,373.53	45.07%
Clerk of Courts	A02	501,279.70	469,094.59	93.58%	539,683.62	516,304.11	95.67%	533,299.34	247,926.98	46.49%
Coroner	A02	163,470.28	140,584.17	86.00%	145,980.47	126,562.91	86.70%	142,015.72	62,260.47	43.84%
Lab & Morgue	A02	259,227.15	248,768.19	95.97%	274,749.48	253,177.36	92.15%	266,945.12	122,181.18	45.77%
Municipal Court	A02	156,218.11	151,051.12	96.69%	171,906.79	167,508.68	97.44%	165,800.66	78,853.02	47.56%
Board of Elections	A03	996,693.30	922,085.80	92.51%	884,362.74	729,565.42	82.50%	907,586.28	374,811.90	41.30%
Building & Grounds Maint	A04	2,610,684.71	1,792,555.84	68.66%	2,620,544.70	1,845,271.56	70.42%	2,445,007.35	971,489.29	39.73%
Airport	A05	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Sheriff	A06	9,422,767.22	9,095,156.23	96.52%	9,838,895.81	9,376,727.89	95.30%	9,122,498.46	4,254,055.34	46.63%
Recorder	A06	240,900.63	229,361.69	95.21%	260,624.92	234,994.66	90.17%	256,068.45	113,066.72	44.15%
Building	A06	474,343.49	431,117.83	90.89%	478,336.95	452,253.87	94.55%	351,554.18	170,627.45	48.54%
Emergency Mgt Grants	A06	9,998.45	9,998.45	100.00%	9,998.45	9,998.45	100.00%	9,998.45	0.00	0.00%
Public Defender	A06	289,233.28	282,011.69	97.50%	309,400.35	299,192.72	96.70%	299,874.69	138,539.46	46.20%
Other Agriculture Programs	A06/A07	494,803.74	493,618.52	99.76%	543,706.07	541,396.80	99.58%	519,009.68	376,715.70	72.58%
Other Health Programs	A08	316,054.98	83,275.14	26.35%	318,949.02	62,396.28	19.56%	320,641.75	28,820.08	8.99%
Veteran's	A09	462,650.94	333,128.33	72.00%	477,152.25	360,371.13	75.53%	491,479.29	166,604.71	33.90%
Public Assistance Grants	A09	105,000.00	102,759.00	97.87%	101,000.00	100,055.00	99.06%	99,229.00	49,614.50	50.00%
Sewer Transfers	A10	30,000.00	10,716.75	35.72%	30,000.00	6,229.87	20.77%	30,000.00	2,493.36	8.31%
County Engineer	A12	171,136.56	143,305.50	83.74%	198,916.98	183,718.14	92.36%	164,798.42	76,310.40	46.31%
Law Libraries	A13	53,822.32	53,814.20	99.98%	58,149.98	58,090.39	99.90%	0.00	0.00	0.00%
Commissioners - Misc.	A14/A15/A17	7,962,635.67	6,190,568.53	77.75%	4,862,664.89	3,356,247.63	69.02%	4,984,627.35	1,661,958.63	33.34%
Common Pleas	A21	776,223.49	737,262.95	94.98%	840,346.47	784,724.10	93.38%	839,620.88	358,879.57	42.74%
Total General Fund		31,757,055.13	27,627,622.98	86.997%	29,783,309.26	25,745,248.06	86.44%	28,345,351.55	12,213,076.35	43.09%

2010 Analysis of Monthly Expenditures

Department	Acct #	2010												Percent Of Change				
		January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.		Totals			
Commissioners	52,336	51,952	52,397	59,513	52,857	54,642										323,696	396,342	-18.33%
Microfilm Board	21,885	16,449	16,850	19,314	15,122	15,382										105,002	121,959	-13.90%
Auditor	52,195	50,777	47,212	52,528	48,884	49,801										301,398	343,989	-12.58%
Treasurer	30,782	18,735	20,091	30,897	19,171	27,544										147,220	155,848	-5.54%
Postage	33,252	0	30,636	2	30,000	753										94,643	109,390	-13.48%
CAFR Expenses	0	0	0	8,690	5,400	1,667										15,757	4,290	267.30%
Card Service Fee	431	437	96	387	326	129										1,806	358	404.44%
Bank Fees	6,080	0	0	0	7,500	5,000										18,580	15,200	22.24%
Prosecutor	138,850	82,526	84,680	94,086	85,286	88,380										573,808	599,539	-4.29%
Budget Comm.	0	0	0	0	0	0										0	136	-100.00%
Bureau of Insp	0	0	3,757	15,489	13,290	18,474										51,010	34,459	48.03%
Planning Com.	17,357	11,042	16,059	19,257	10,970	14,415										89,100	129,133	-31.00%
ADP Board	35,978	204,613	42,540	70,593	40,999	64,796										459,520	503,025	-8.65%
Court of Appeals	0	55,862	0	0	0	0										55,862	47,263	18.19%
Jury Commission	1,248	332	332	551	332	332										3,125	3,594	-13.04%
Adult Probation	7,908	7,908	7,908	8,591	7,908	7,908										48,130	50,278	-4.27%
Juvenile Court	46,290	43,808	34,546	48,014	29,252	32,372										234,281	258,831	-9.48%
Juvenile Probation	23,055	22,316	22,388	25,230	22,341	22,586										137,916	149,807	-7.94%
Detention Home	0	98,820	0	98,820	0	0										197,640	218,819	-9.68%
Probate Court	17,775	15,286	15,792	18,567	16,913	15,040										99,374	95,902	3.62%
Clerk of Courts	39,743	45,420	38,271	43,666	41,265	39,562										247,927	248,241	-0.13%
Coroner	9,431	9,543	7,015	13,877	10,034	12,360										62,260	65,991	-5.65%
Lab and Mogue	19,990	21,812	20,475	18,377	18,089	23,438										122,181	126,843	-3.67%

GENERAL FUND
2010 Analysis of Monthly Expenditures

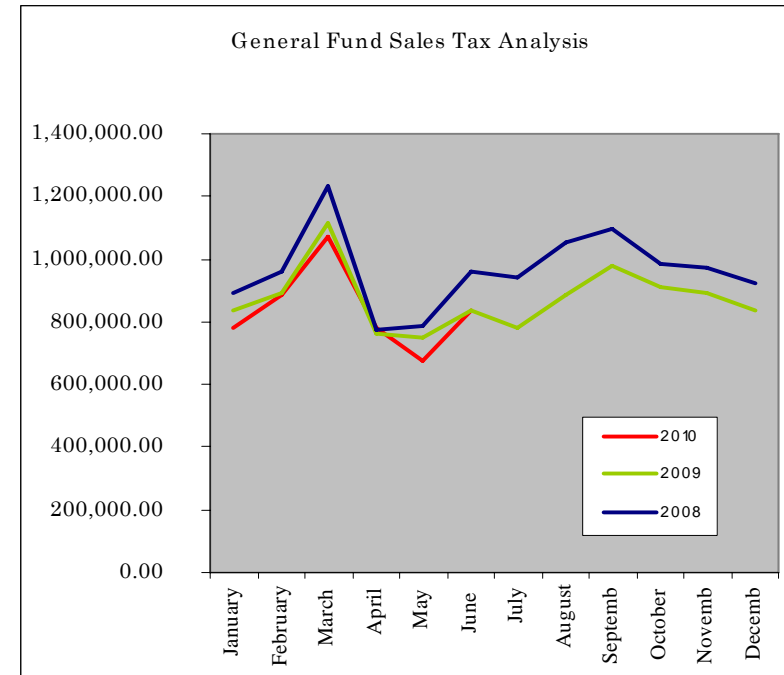
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2010 Totals	2009 Totals	Percent Of Change
Municipal Court	13,944	12,257	15,093	11,748	10,560	15,251							78,853	78,784	0.09%
Board of Elections	37,495	39,950	45,855	62,640	83,193	105,679							374,812	295,009	27.05%
Maint. & Operations	204,825	143,155	147,703	161,180	135,512	179,114							971,489	1,046,992	-7.21%
Airport	0	0	0	0	0	0	0						0	0	0.00%
Sheriff	719,423	791,511	694,563	744,819	640,827	662,913							4,254,055	4,777,454	-10.96%
Recorder	19,843	19,159	18,712	19,061	17,623	18,669							113,067	113,123	-0.05%
Building Department	43,810	23,622	26,105	27,885	24,738	24,466							170,627	226,060	-24.52%
Emergency Manag.	0	0	0	0	0	0	0						0	0	0.00%
Public Defender	24,753	21,899	21,804	24,885	22,748	22,450							138,539	146,813	-5.64%
Other Agriculture	25	116,645	25	27	119,945	416							237,083	246,644	-3.88%
Cooperative Ext.	0	69,816	0	69,816	0	0							139,633	145,981	-4.35%
Other Health Programs	6,233	3,295	2,402	4,418	0	12,473							28,820	34,341	-16.08%
Veterans Services	23,614	22,670	35,365	30,377	22,916	31,663							166,605	173,765	-4.12%
Public Assistant	0	0	0	24,807	0	24,807							49,615	25,220	96.72%
Sewer Transfers	0	831	0	831	0	831							2,493	3,737	-33.27%
County Engineer	11,320	11,912	11,247	15,581	11,469	14,781							76,310	102,840	-25.80%
Law Library	0	0	0	0	0	0	0						0	28,551	-100.00%
Other	67,247	479,150	140,514	751,044	26,595	197,410							1,661,959	1,726,839	-3.76%
Common Pleas	61,302	56,423	57,854	65,653	59,154	58,495							358,880	385,720	-6.96%
Grand Total	1,788,421	2,569,932	1,678,286	2,661,221	1,651,219	1,863,998							12,213,076	13,237,107	-7.74%

Please Note: The above figures are based on the General Fund actual expenditures

Analysis of Sales Tax Revenues
For the Years 2008 through 2010

	2008 General Fund	2009 General Fund	2010 General Fund			09-2010 Percent of Increase General Fund **
			Prior 1/2%	New 1/2%	Total	
January	889,328.67	838,963.94	391,787.50	391,703.06	783,490.56	-6.61%
February	962,318.94	894,351.16	443,195.20	442,578.91	885,774.11	-0.96%
March	1,232,771.64	1,115,260.43	536,896.48	536,744.20	1,073,640.68	-3.73%
April	773,631.39	762,385.99	388,869.16	388,805.98	777,675.14	2.01%
May	784,090.76	747,643.20	337,392.58	337,069.18	674,461.76	-9.79%
June	957,368.17	835,783.80	419,003.94	419,093.77	838,097.71	0.28%
July	944,279.36	778,042.62				
August	1,052,930.23	884,232.04				
September	1,098,270.76	976,086.63				
October	983,671.94	913,205.61				
November	972,849.82	890,218.05				
December	920,097.70	837,706.13				
Grand Total	11,571,609.38	10,473,879.60	2,517,144.86	2,515,995.10	5,033,139.96	
Comparative Totals (June)	8,694,989.92	7,832,749.81			5,033,139.96	Overall Change -35.7424%

** % is for total sales tax collected.



	Sales Tax Certified Revenue	Y-T-D Percent Received
2008	11,400,000	101.51%
2009	10,500,000	99.75%
2010	10,250,000	49.10%

Provided By: Frank J. Gliha
Gauga County Auditor