

Frank J. Gliha
Geauga County Auditor



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Proudly serving the residents of Geauga County



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Geauga County Auditor



**2010 First 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 First Quarter Report "Economic State of Geauga"

DATE: April 20, 2010

I am pleased to present you with our 2010 First 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.

First Quarter General Fund Revenues are up 5.51% or \$431,716 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Property Taxes* up 26.23% or \$763,869, *Licenses and Permits*, up 15.40% or \$228, *Interest Income* up 2.88% or \$11,784, *Other Revenue* up 13.78% or \$31,439 and *Transfers* up 38.57% or \$6,044. All other revenue categories are down as compared to last year's first quarter; *Sales Taxes* down 3.71% or \$105,670, *Charges for Services* down 23.52% or \$253,421, *Fines and Forfeitures* down 13.29% or \$4,297, and *Intergovernmental* down 5.92% or \$18,259. Real Estate transfers are down from this time last year by 10.34% or 77 parcels and the conveyance tax is up 9.57% or \$13,269.

First Quarter General Fund Expenditures were down 16.61% or \$1,202,212 as compared to 2009 first quarter. The major factor for this is the timing of the County's workers' compensation payment that has not been made yet in 2010, but was made in March of 2009. Another contributing factor is the reduction in the County's spending on equipment and vehicles.

In Summary: Revenues through the first quarter outpaced expenditures by 26.97% or \$2,228,725. 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. March saw the unemployment rate for Ohio hit 11.5%, while Geauga County's unemployment rate was 9.1%. While fourth lowest in the State, unemployment rates this quarter are the highest Geauga has seen since March of 1984. Fuel prices continue to trend upward, housing inventories remain high, housing starts continue to be down, and consumer spending remains down. The County has instituted a wage freeze as an additional measure to control spending. 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.

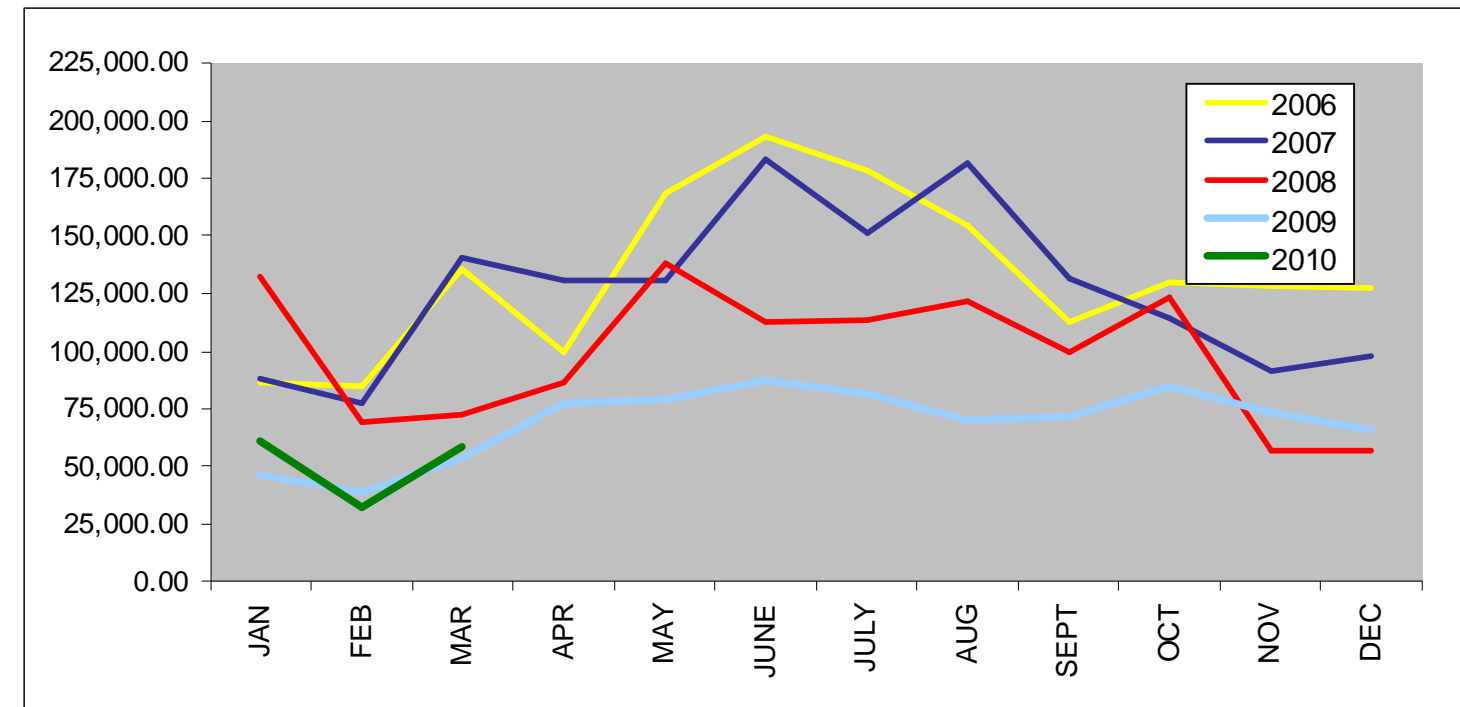
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

Proudly serving the residents of Geauga County

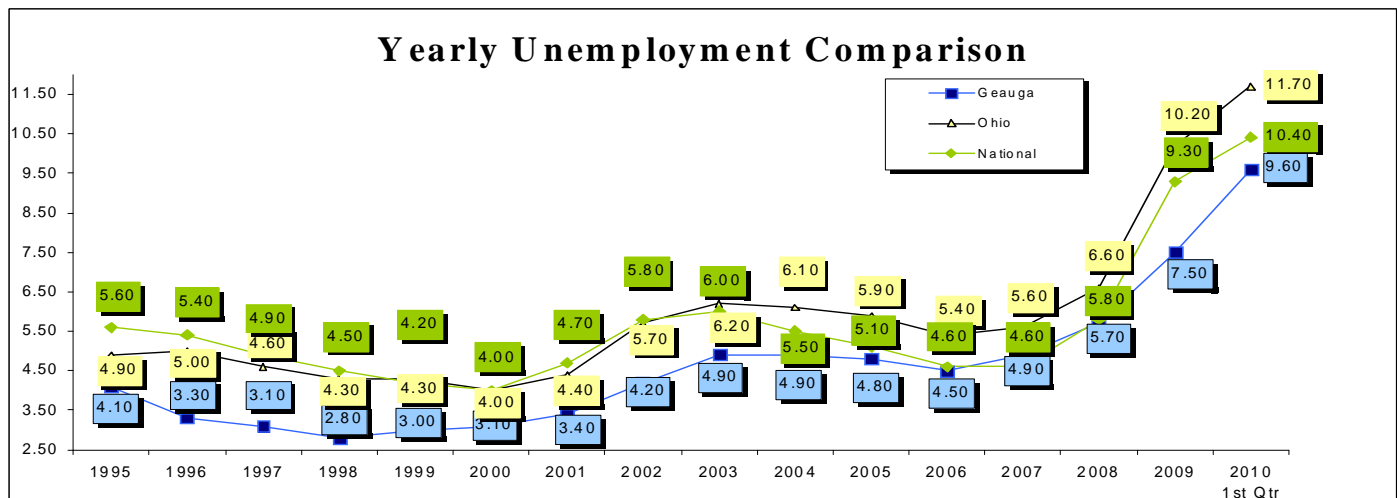
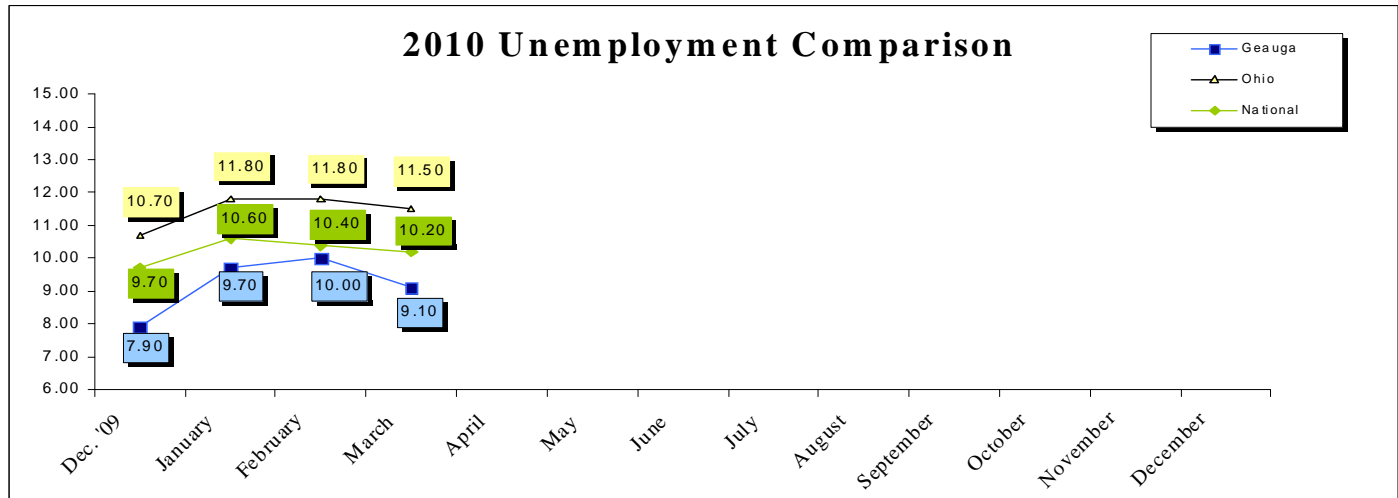
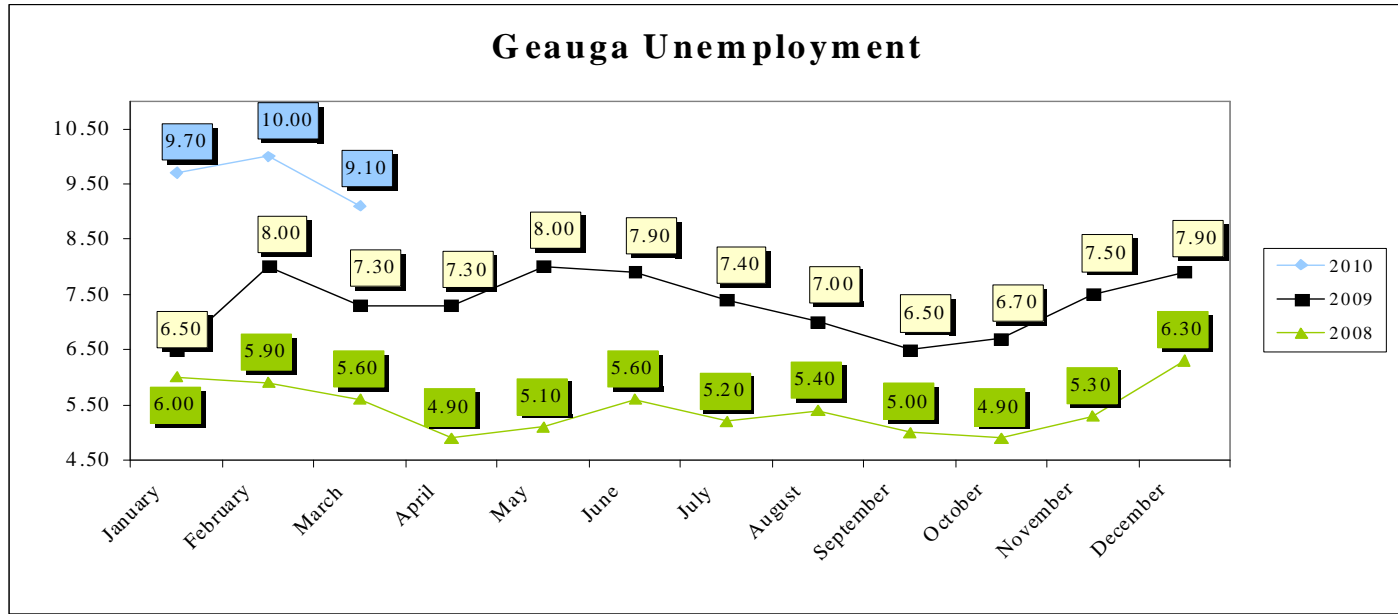
REAL ESTATE TRANSFERS 2006 - 2010

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	
MAY	168,775.50	130,461.90	137,809.80	79,204.40	
JUNE	192,988.70	182,894.20	112,601.80	87,557.70	
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	151,895.70
March Comparison Subtotals					
	306,166	305,820	273,536	138,627	151,896
Percentage of Change:					
		-0.113%	-10.556%	-49.321%	9.572%

TOTAL PARCELS TRANSFERRED					
March Comparison Subtotals					
	1,149	844	717	745	668
Percentage of Change:					
		-26.545%	-15.047%	3.905%	-10.336%

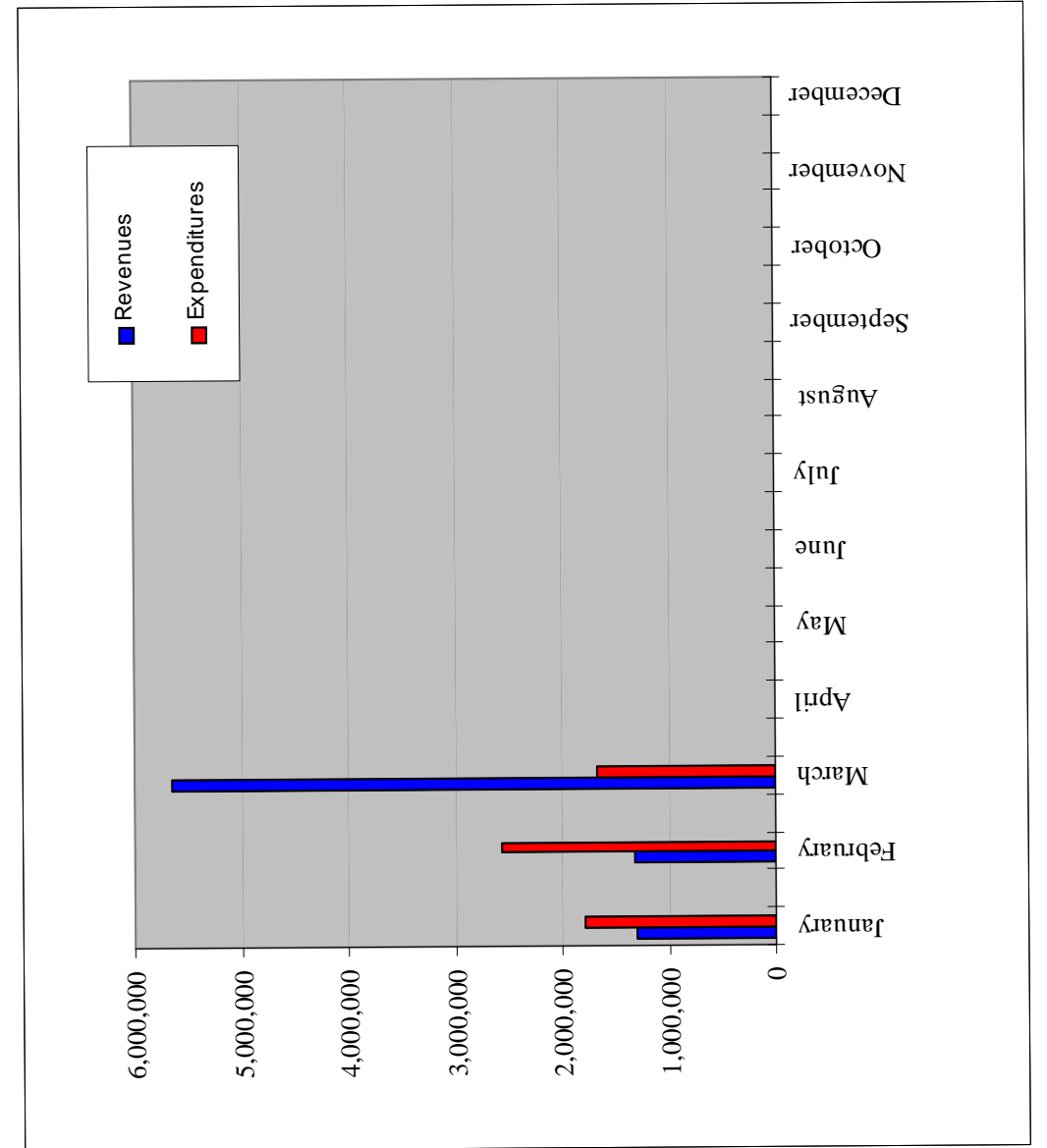


Source: Frank J. Gliha, Geauga County Auditor



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

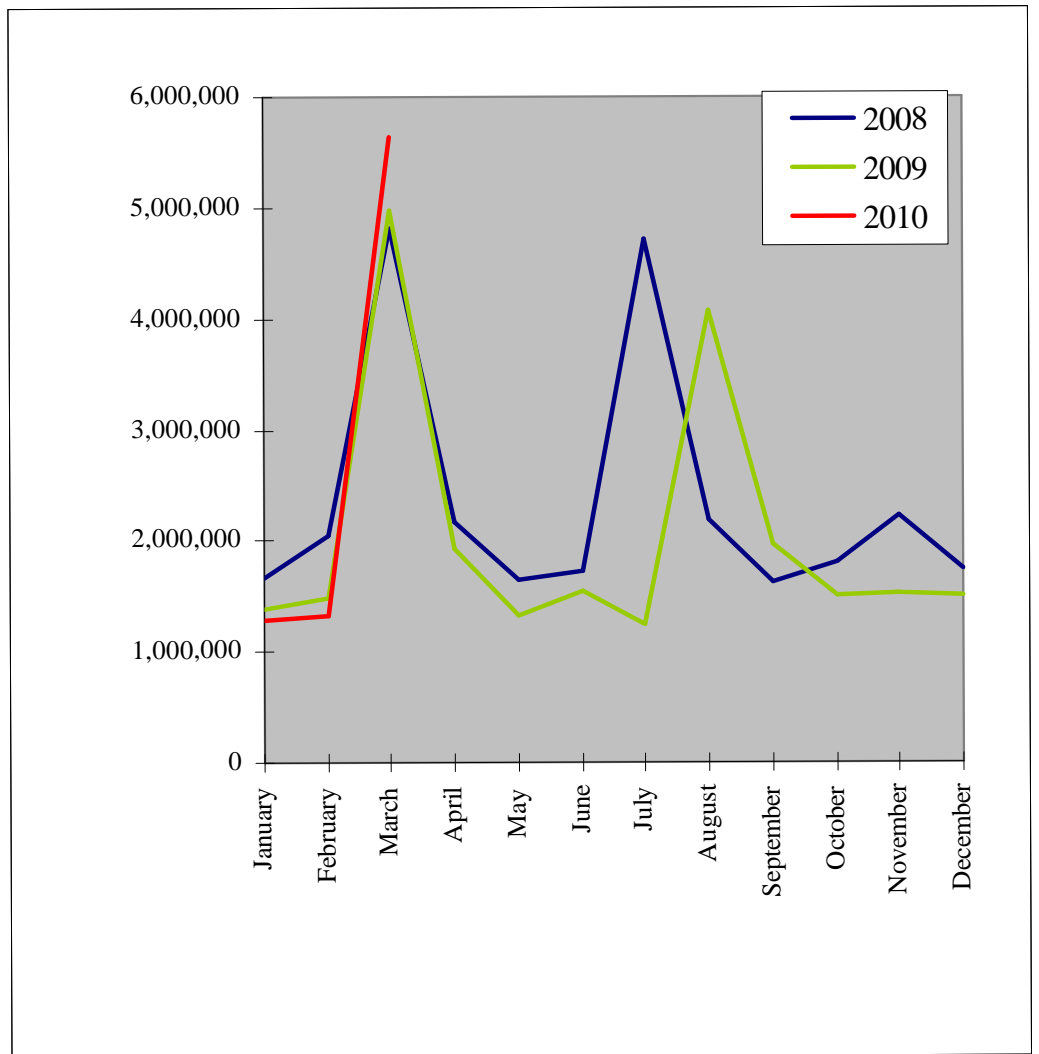
GENERAL FUND ANALYSIS
FOR 2010



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		
May		
June		
July		
August		
September		
October		
November		
December		
Y-T-D	8,265,364	6,036,639
Percent of Revenues In Excess of Expenses		26.965%

**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	
May	1,635,736	1,319,572	
June	1,724,838	1,538,302	
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	8,265,364
March Comparison Subtotals	8,520,856	7,833,647	8,265,364
Percent of Change		-8.0650%	5.5111%



Provided By: Frank J. Gliha
Geauga County Auditor

Departmental Expense Analysis

Department	Acct #	2008			2009			2010		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
HUD Housing	T94	40,211.70	13,204.55	32.84%	45,500.00	6,971.37	15.32%	63,483.00	16,780.32	26.43%
HUD - CDBG	T95	2,730.37	1,617.03	59.22%	2,500.00	0.00	0.00%	3,000.00	0.00	0.00%
COPS MORE	TAA				150.30	150.30	100.00%	0.00	0.00	0.00%
Victim Advocate	TAB	0.00	0.00	0.00%	12,446.52	12,446.52	100.00%	0.00	0.00	0.00%
Juvenile Block Grant	TAD	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Sheriff K-9	TAF	32,897.24	17,438.46	53.01%	26,107.50	9,367.69	35.88%	25,784.93	1,685.91	6.54%
Court Security	TAG	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Volunteer Guardian Program	TAJ	15,000.00	15,000.00	100.00%	15,000.00	15,000.00	100.00%	15,750.00	3,750.00	23.81%
Recycle Ohio	TAK	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Farmland Preservation	TAM	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Clean Water Act	TAN	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Bicentennial	TAP	21,200.00	20,708.00	97.68%	806.01	0.00	0.00%	500.00	0.00	0.00%
LEBG	TAR	0.00	0.00	0.00%	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%	0.00	0.00	0.00%
Education Pass Thru	TAT	0.00	0.00	0.00%	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%	0.00	0.00	0.00%
CASA Fund	TT2	122,647.17	114,137.01	93.06%	137,724.77	124,949.36	90.72%	129,236.06	26,423.03	20.45%
IAP	TT5	21,760.29	19,578.17	89.97%	33,062.46	27,908.10	84.41%	46,614.02	1,559.96	3.35%
Prison Diversion / ISP	TT6	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Violence Against Women	TT7	76,301.60	64,265.53	84.23%	82,861.70	46,494.04	56.11%	68,939.96	18,358.82	26.63%
Commissary	TT8	103,790.58	80,878.89	77.93%	68,236.46	36,651.07	53.71%	74,538.87	7,920.15	10.63%
Victims of Crime	TT9	56,925.00	38,541.92	67.71%	62,859.52	49,820.96	79.26%	63,123.72	8,411.95	13.33%
Cops Fast	TTA	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Pretrial Release	TTB	22,757.63	20,895.34	91.82%	22,391.45	21,916.75	97.88%	20,636.00	4,668.20	22.62%
MRDD Donation	TTC	433,179.00	427,119.71	98.60%	46,000.00	11,391.62	24.76%	0.00	0.00	0.00%
County Cop Education	TTF	0.00	0.00	0.00%	667.13	667.13	100.00%	0.00	0.00	0.00%
Comm Dev Block Grant	TTI	197,527.01	192,547.01	97.48%	208,550.57	175,612.57	84.21%	194,405.00	13,130.00	6.75%
Victim/Witness	TTJ	67,670.30	53,716.57	79.38%	69,405.32	61,762.50	88.99%	65,624.42	13,042.05	19.87%
Emergency Planning	TTK	24,210.86	2,726.06	11.26%	52,000.00	33,603.91	64.62%	18,500.00	3,898.81	21.07%
Criminal Investigation	TTL	80,333.20	77,423.68	96.38%	74,765.85	74,765.85	100.00%	79,908.00	17,184.34	21.51%
MR/DD Residential Services	TTM	2,086,944.64	1,907,687.53	91.41%	2,312,846.10	2,179,795.87	94.25%	3,018,596.64	599,869.89	19.87%
Family First Council	TTN	1,916,080.75	1,673,723.83	87.35%	1,803,496.27	1,577,667.36	87.48%	1,744,193.11	406,825.57	23.32%
US Marshall	TTP	88,579.13	71,995.09	81.28%	16,339.88	15,060.05	92.17%	0.00	0.00	0.00%
Drug Prosecution	TTS				53.63	53.63	100.00%	0.00	0.00	0.00%
DARE Grant	TTW	112,237.42	106,548.98	94.93%	98,597.49	81,652.44	82.81%	77,670.00	27,612.10	35.55%
Help America Vote	TTX	5,302.25	5,302.25	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Youth Center Services	TTY	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Intensive Supervision	TTZ	53,464.05	47,884.97	89.56%	55,653.04	50,499.22	90.74%	48,730.81	10,357.39	21.25%
Unclaimed Money	U01	100,000.00	97,208.71	97.21%	100,000.00	40,871.33	40.87%	100,000.00	42,978.40	42.98%
Liability Insurance	U05	534.39	534.39	100.00%	7,000.00	4,250.00	60.71%	17,500.00	0.00	0.00%
Emergency Management	W	448,477.81	375,724.84	83.78%	498,872.78	405,965.33	81.38%	468,538.30	77,011.00	16.44%
Workforce Investment	WIA	17,447.15	17,447.15	100.00%	0.00	0.00	0.00%	125,000.00	0.00	0.00%
Domestic Violence	WW	33,612.80	17,619.80	52.42%	17,400.00	15,993.70	91.92%	16,500.00	16,106.00	97.61%
Sheriff Rotary	X05	591,263.57	495,847.54	83.86%	623,286.10	532,800.96	85.48%	491,823.49	100,242.67	20.38%
Fair Police Rotary	X10	38,842.95	36,157.08	93.09%	39,511.20	38,494.09	97.43%	39,404.00	0.00	0.00%
Central Vehicle Maintenance	X20	4,042.00	490.85	12.14%	3,049.51	49.51	1.62%	3,000.00	35.00	1.17%
Sheriff Rotary	X25	17,799.32	17,799.32	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Youth Center	YC	104,211.70	82,032.27	78.72%	7,313.68	3,645.68	49.85%	0.00	0.00	0.00%
Total Other Funds		120,098,408.12	98,289,957.83	81.841%	124,390,064.97	101,480,631.30	81.58%	108,593,507.09	22,842,614.73	21.03%
Total Expense - All Funds		151,855,463.25	125,917,580.81	82.919%	154,173,374.23	127,225,879.36	82.52%	136,938,858.64	28,879,253.30	21.09%

Departmental Expense Analysis

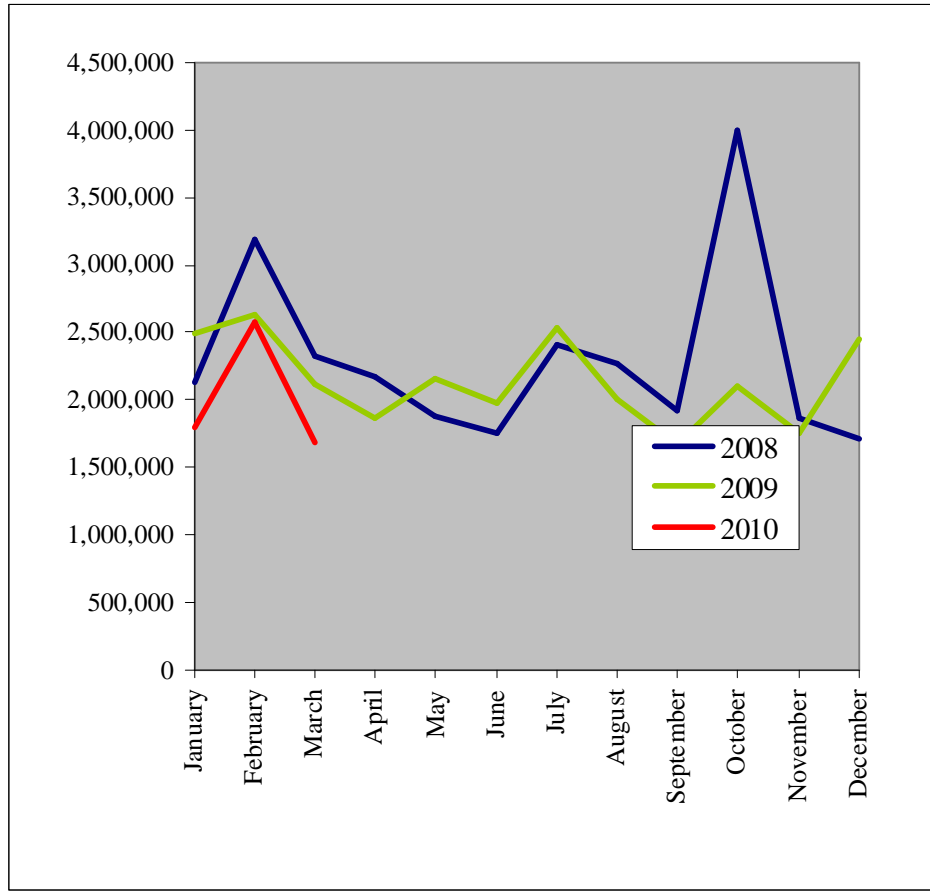
Department	Acct #	2008			2009			2010		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
General Bond Retirement	O1G	2,619,270.30	2,604,270.30	99.43%	2,511,747.39	1,376,747.39	54.81%	126,747.00	0.00	0.00%
G.O. Retirement Fund	O1N	6,190,275.00	6,185,765.00	99.93%	4,583,410.00	4,583,318.68	100.00%	830,000.00	213,656.49	25.74%
Park Debt	O1P	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	0.00	0.00%
Mortgage Revenue Bond	O3M	13,800.00	13,800.00	100.00%	13,450.00	13,450.00	100.00%	14,100.00	0.00	0.00%
OW DA	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	0.00	0.00%
Ohio Housing Trust	OHT	0.00	387,678.00	0.00%	0.00	390,223.00	0.00%	0.00	99,122.50	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	935,149.90	17.54%
Public Defender Fees	PDF	0.00	2,397.95	0.00%	0.00	4,006.05	0.00%	0.00	950.00	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	221,914.58	26.69%
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%
911 Construction	Q10	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	2,650.00	0.27%
County Sewer Improvements	Q23	1,789,746.31	962,505.19	53.78%	1,820,929.44	893,921.96	49.09%	1,988,918.07	280,517.56	14.10%
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 Construction	Q35	167,863.91	20,293.59	12.09%	20,293.59	20,293.59	100.00%	0.00	0.00	0.00%
Geauga/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	59.83%	1,907,153.75	349,547.63	18.33%	3,760,886.09	112,230.20	2.98%
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	940,758.44	13.00%
Geauga/Portage Project	Q42	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
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%	433,374.38	215,731.67	49.78%
Metzenbaum	S03	16,858,420.02	15,388,089.71	91.28%	19,045,362.40	17,200,209.40	90.31%	19,178,865.20	6,665,033.08	34.75%
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	1,267,232.55	16.00%
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	448,599.44	12.76%
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	2,670.57	8.26%
Revolving Loan	T02	936,145.11	640,752.36	68.45%	1,174,552.00	668,899.00	56.95%	852,125.00	47,000.00	5.52%
Infrastructure Loans	T03	22,236.00	20,536.00	92.35%	14,300.00	2,526.00	17.66%	22,000.00	0.00	0.00%
LCL Revolving Loans	T04	248,000.00	215,090.06	86.73%	153,000.00	28,963.91	18.93%	123,000.00	8,052.14	6.55%
Transportation Capital Fund	T82	180,387.00	180,387.00	100.00%	203,811.00	203,811.00	100.00%	214,002.00	0.00	0.00%
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	617,662.90	22.87%
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	300,527.03	22.23%
Community Development	T93	289,928.43	272,365.39	93.94%	294,259.89	278,999.79	94.81%	261,449.60	54,528.57	20.86%

GENERAL FUND
Analysis of 2010 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2010 Totals	2009 Totals	Percent Of Change
Property Taxes	60,134	31,659	3,584,784										3,676,578	2,912,709	26.23%
Sales Taxes	783,491	885,774	1,073,641										2,742,905	2,848,576	-3.71%
Charges for Services	139,150	99,769	585,029										823,948	1,077,369	-23.52%
Licenses and Permits	855	304	550										1,709	1,481	15.40%
Fines and Forfeitures	10,434	6,695	10,906										28,035	32,332	-13.29%
Intergovernmental	97,359	106,463	86,337										290,158	308,418	-5.92%
Interest Income	138,040	150,784	131,855										420,680	408,896	2.88%
Other Revenue	52,794	41,982	164,863										259,639	228,200	13.78%
Transfers	10,970	5,565	5,177										21,711	15,668	38.57%
Totals	1,293,228	1,328,993	5,643,142										8,265,364	7,833,647	5.51%

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	
May	1,883,882	2,154,563	
June	1,750,029	1,972,227	
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	6,036,639
March Comparison			
Subtotals	7,644,645	7,238,851	6,036,639
Percent of Change		- 5.3082%	- 16.6078%



Provided By: Frank J. Gliha
Geauga County Auditor

Departmental Expense Analysis

Department	Acct #	2008			2009			2010		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
Other Funds:										
Mental Health	AA	8,608,047.45	7,651,235.57	88.88%	9,955,062.85	8,869,798.09	89.10%	8,695,827.20	2,194,938.23	25.24%
Education & Enforcement	AEE	16,263.11	2,636.92	16.21%	18,319.76	2,722.47	14.86%	7,867.29	577.74	7.34%
Dog Warden	B	274,394.54	227,557.51	82.93%	297,547.12	256,541.06	86.22%	239,720.84	66,838.35	27.88%
Ohio Elections Commission	BEC	0.00	255.00	0.00%	0.00	2,485.00	0.00%	0.00	305.00	0.00%
Hotel/Motel	BED	60,759.13	58,398.75	96.12%	57,841.90	56,910.67	98.39%	55,000.00	12,081.87	21.97%
Building Standards Assess	BSA	5,000.00	4,121.22	82.42%	3,900.00	3,724.88	95.51%	4,500.00	0.00	0.00%
Drug Law Enforcement	C	500.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Care & Custody	CCF	357,414.63	303,406.13	84.89%	443,803.47	395,690.29	89.16%	365,228.74	76,652.38	20.99%
Courthouse Donation	CDF	445,368.09	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
County Home	CH	707,746.16	653,928.77	92.40%	746,451.45	683,156.34	91.52%	631,182.29	140,884.05	22.32%
Concealed Handgun	CHL	79,625.53	73,573.50	92.40%	82,218.70	72,948.15	88.72%	41,540.87	15,422.49	37.13%
Clerk of Courts	CLC	67,000.00	57,000.00	85.07%	13,500.00	3,500.00	25.93%	17,300.00	7,300.00	42.20%
Common Pleas Comput.	CPC	9,835.00	9,835.00	100.00%	6,500.00	1,500.00	23.08%	15,000.00	5,000.00	33.33%
Medication	CPM	35,000.00	1,500.00	4.29%	45,410.00	12,595.08	27.74%	45,000.00	6,340.92	14.09%
Cty Recorder Micrographics	CRM	130,781.83	64,801.38	49.55%	126,937.06	59,400.39	46.80%	118,029.16	14,328.86	12.14%
Certificate of Title	CTA	355,939.93	310,472.23	87.23%	349,511.56	321,205.68	91.90%	332,712.71	69,829.74	20.99%
Court Technology	CTF	525,067.59	328,242.59	62.51%	480,456.52	345,937.79	72.00%	416,678.15	51,472.55	12.35%
Road and Bridge Fund	D	4,421,710.11	3,750,699.44	84.82%	4,201,722.83	2,059,206.39	49.01%	5,670,504.17	877,985.18	15.48%
Delinquent Tax	DT	215,878.65	176,549.77	81.78%	175,142.35	164,298.70	93.81%	208,651.46	38,189.87	18.30%
Health Department	all funds	2,773,696.01	2,345,297.73	84.55%	2,758,981.72	2,292,119.32	83.08%	2,858,135.58	450,494.82	15.76%
Escrow	ERB				36,046.43	36,046.43	100.00%	0.00	0.00	0.00%
GAPP Fund	GAP	46,305.95	46,305.95	100.00%	1,025.00	716.94	69.95%	0.00	0.00	0.00%
Geauga/Trum Solid Waste	GT	2,265,529.03	1,533,116.77	67.67%	2,775,051.10	1,874,751.91	67.56%	1,789,322.16	256,533.97	14.34%
Human Services	H	7,636,388.83	6,953,181.90	91.05%	7,262,508.09	6,554,768.73	90.25%	5,893,189.07	1,437,026.22	24.38%
Child Support Enforc. Admin.	HC	1,282,663.03	976,633.81	76.14%	1,193,849.39	1,072,936.22	89.87%	1,077,104.01	234,603.58	21.78%
911 Program	HLP	834,915.03	652,377.32	78.14%	836,047.33	803,268.15	96.08%	620,533.89	153,215.97	24.69%
Indigent Guardianship	IG	12,850.00	7,672.80	59.71%	13,350.00	7,786.00	58.32%	11,964.00	5,875.00	49.11%
Real Estate Assessment	J	1,533,780.14	1,256,117.54	81.90%	2,050,574.43	1,461,685.72	71.28%	2,218,377.87	436,060.86	19.66%
Juvenile Probate Comput.	JCC	76,000.00	57,000.00	75.00%	22,500.00	3,500.00	15.56%	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%	250.00	0.00	0.00%
Juvenile/Prob Comput.	JPC	8,500.00	0.00	0.00%	10,000.00	1,500.00	15.00%	7,200.00	0.00	0.00%
Juvenile Recovery	JRF	22,191.50	11,877.28	53.52%	17,691.12	10,868.69	61.44%	13,376.22	2,402.43	17.96%
Co Engineer	K	6,956,236.60	6,156,083.03	88.50%	6,799,448.77	6,195,635.26	91.12%	7,251,652.55	1,567,282.13	21.61%
Soil and Water Fund	L	468,580.69	434,733.04	92.78%	455,595.00	441,851.55	96.98%	462,442.28	94,046.20	20.34%
Law Library	LAW							210,000.00	59,794.57	28.47%
LEA Training	LEA	10,940.00	5,132.50	46.91%	6,405.00	3,398.50	53.06%	6,686.50	1,334.00	19.95%
800 Communications	MHZ	168,658.68	92,485.41	54.84%	910,293.89	815,958.82	89.64%	237,080.62	80,535.99	33.97%
Municipal Road Tax	MRT	256,722.43	0.00	0.00%	318,861.87	117,601.67	36.88%	272,179.08	0.00	0.00%
County Home Improv.	N1	9,500.00	5,000.00	0.00%	4,500.00	3,450.24	76.67%	2,100.00	1,980.00	94.29%
Computer Equip. Improv.	N3	695,656.55	477,324.84	68.62%	283,488.02	167,181.81	58.97%	110,303.37	1,310.41	1.19%
Building Improv. Fund	N5	1,568,680.93	973,202.79	62.04%	730,098.14	613,837.54	84.08%	139,838.00	39,838.00	0.00%
Youth Center Improv.	N11	0.00	0.00	0.00%	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	27.38%	5,108,639.35	3,818,558.60	74.75%	1,128,214.04	543,520.42	48.18%
Newbury HUD	NHD	0.00	36,045.00	0.00%	0.00	39,969.88	0.00%	0.00	6,830.00	0.00%
NSP	NSP				69,642.27	69,636.27	99.99%	410,006.00	32,643.75	7.96%

Departmental Expense Analysis

Department	Acct #	2008			2009			2010		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
General Fund:										
Commissioner	A01	805,585.39	755,275.60	93.75%	841,207.43	784,702.32	93.28%	738,160.12	156,685.29	21.23%
Microfilm Board	A01	271,220.91	226,538.44	83.53%	276,410.83	251,581.61	91.02%	236,903.40	55,183.88	23.29%
Auditor	A01	699,107.94	676,017.10	96.70%	742,510.31	694,440.72	93.53%	734,228.76	150,184.12	20.45%
Treasurer	A01	321,637.08	298,903.35	92.93%	329,342.31	308,995.31	93.82%	333,225.17	69,608.00	20.89%
Other Finance Admin.	A01	197,749.23	165,567.76	83.73%	254,939.23	217,216.07	85.20%	213,926.92	64,851.64	30.31%
Bank Charges	A01	43,600.00	39,520.00	90.64%	40,400.00	33,440.00	82.77%	36,280.00	6,080.00	16.76%
Prosecutor	A01	1,185,507.14	1,101,038.54	92.87%	1,282,244.04	1,180,291.95	92.05%	1,250,411.99	306,056.10	24.48%
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	3,756.67	5.01%
Planning	A01	261,295.49	255,959.68	97.96%	276,901.45	264,992.10	95.70%	184,753.63	44,458.10	24.06%
ADP Board	A01	834,165.31	746,024.60	89.43%	948,769.39	866,066.68	91.28%	914,301.10	283,130.69	30.97%
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%	9,926.88	1,910.85	19.25%
Adult Probation Dept.	A02	96,121.80	95,881.25	99.75%	103,206.79	102,661.20	99.47%	102,560.71	23,723.52	23.13%
Juvenile Court	A02	542,148.28	455,508.99	84.02%	587,740.20	507,993.41	86.43%	569,661.81	124,644.10	21.88%
Juvenile Probation Dept.	A02	280,148.22	271,843.56	97.04%	310,126.10	300,781.57	96.99%	298,714.68	67,759.28	22.68%
Detention Home	A02	325,000.00	312,880.00	96.27%	439,000.00	437,638.00	99.69%	395,280.18	98,820.00	25.00%
Probate Court	A02	217,722.86	161,719.76	74.28%	234,875.02	202,846.49	86.36%	220,358.72	48,853.58	22.17%
Clerk of Courts	A02	501,279.70	469,094.59	93.58%	539,683.62	516,304.11	95.67%	532,999.78	123,433.71	23.16%
Coroner	A02	163,470.28	140,584.17	86.00%	145,980.47	126,562.91	86.70%	142,014.32	25,989.43	18.30%
Lab & Morgue	A02	259,227.15	248,768.19	95.97%	274,749.48	253,177.36	92.15%	266,907.88	62,276.51	23.33%
Municipal Court	A02	156,218.11	151,051.12	96.69%	171,906.79	167,508.68	97.44%	165,748.03	41,293.95	24.91%
Board of Elections	A03	996,693.30	922,085.80	92.51%	884,362.74	729,565.42	82.50%	908,668.92	123,300.18	13.57%
Building & Grounds Maint	A04	2,610,684.71	1,792,555.84	68.66%	2,620,544.70	1,845,271.56	70.42%	2,446,583.02	495,683.51	20.26%
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%	9,095,689.07	2,205,496.40	24.25%
Recorder	A06	240,900.63	229,361.69	95.21%	260,624.92	234,994.66	90.17%	256,104.00	57,714.25	22.54%
Building	A06	474,343.49	431,117.83	90.89%	478,336.95	452,253.87	94.55%	351,016.79	93,537.55	26.65%
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%	299,845.74	68,455.96	22.83%
Other Agriculture Programs	A06/A07	494,803.74	493,618.52	99.76%	543,706.07	541,396.80	99.58%	519,042.59	186,511.37	35.93%
Other Health Programs	A08	316,054.98	83,275.14	26.35%	318,949.02	62,396.28	19.56%	320,641.75	11,929.60	3.72%
Veteran's	A09	462,650.94	333,128.33	72.00%	477,152.25	360,371.13	75.53%	491,378.40	81,648.42	16.62%
Public Assistance Grants	A09	105,000.00	102,759.00	97.87%	101,000.00	100,055.00	99.06%	99,229.00	0.00	0.00%
Sewer Transfers	A10	30,000.00	10,716.75	35.72%	30,000.00	6,229.87	20.77%	30,000.00	831.12	2.77%
County Engineer	A12	171,136.56	143,305.50	83.74%	198,916.98	183,718.14	92.36%	164,977.25	34,478.85	20.90%
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%	5,017,138.43	686,911.01	13.69%
Common Pleas	A21	776,223.49	737,262.95	94.98%	840,346.47	784,724.10	93.38%	839,625.91	175,578.85	20.91%
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	6,036,638.57	21.30%

2010 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2010 Totals	2009 Totals	Percent Of Change
Commissioners	52,336	51,952	52,397										156,685	220,746	-29.02%
Microfilm Board	21,885	16,449	16,850										55,184	69,010	-20.03%
Auditor	52,195	50,777	47,212										150,184	182,341	-17.64%
Treasurer	30,782	18,735	20,091										69,608	88,550	-21.39%
Postage	33,252	0	30,636										63,888	46,561	37.21%
CAFR Expenses	0	0	0										0	50	-100.00%
Card Service Fee	431	437	96										964	151	538.88%
Bank Fees	6,080	0	0										6,080	9,120	-33.33%
Prosecutor	138,850	82,526	84,680										306,056	349,924	-12.54%
Budget Comm.	0	0	0										0	0	0.00%
Bureau of Insp	0	0	3,757										3,757	0	100.00%
Planning Com.	17,357	11,042	16,059										44,458	71,935	-38.20%
ADP Board	35,978	204,613	42,540										283,131	344,006	-17.70%
Court of Appeals	0	55,862	0										55,862	46,263	20.75%
Jury Commission	1,248	332	332										1,911	1,959	-2.48%
Adult Probation	7,908	7,908	7,908										23,724	27,305	-13.12%
Juvenile Court	46,290	43,808	34,546										124,644	145,400	-14.27%
Juvenile Probation	23,055	22,316	22,388										67,759	84,652	-19.96%
Detention Home	0	98,820	0										98,820	109,410	-9.68%
Probate Court	17,775	15,286	15,792										48,854	54,744	-10.76%
Clerk of Courts	39,743	45,420	38,271										123,434	132,143	-6.59%
Coroner	9,431	9,543	7,015										25,989	37,978	-31.57%
Lab and Morgue	19,990	21,812	20,475										62,277	74,178	-16.05%

GENERAL FUND
2010 Analysis of Monthly Expenditures

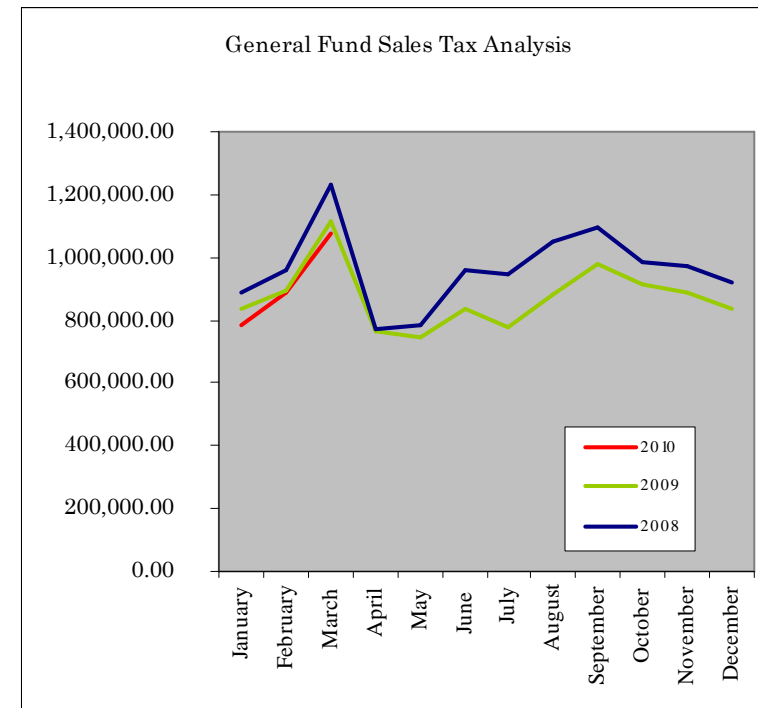
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2010 Totals	2009 Totals	Percent Of Change
Municipal Court	13,944	12,257	15,093										41,294	43,567	-5.22%
Board of Elections	37,495	39,950	45,855										123,300	156,634	-21.28%
Maint. & Operations	204,825	143,155	147,703										495,684	520,597	-4.79%
Airport	0	0	0										0	0	0.00%
Sheriff	719,423	791,511	694,563										2,205,496	2,771,928	-20.43%
Recorder	19,843	19,159	18,712										57,714	62,255	-7.29%
Building Department	43,810	23,622	26,105										93,538	132,213	-29.25%
Emergency Manag.	0	0	0										0	0	0.00%
Public Defender	24,753	21,899	21,804										68,456	81,793	-16.31%
Other Agriculture	25	116,645	25										116,695	123,132	-5.23%
Cooperative Ext.	0	69,816	0										69,816	72,056	-3.11%
Other Health Programs	6,233	3,295	2,402										11,930	19,057	-37.40%
Veterans Services	23,614	22,670	35,365										81,648	90,619	-9.90%
Public Assistant	0	0	0										0	25,220	-100.00%
Sewer Transfers	0	831	0										831	807	3.00%
County Engineer	11,320	11,912	11,247										34,479	66,236	-47.95%
Law Library	0	0	0										0	15,763	-100.00%
Other	67,247	479,150	140,514										686,911	746,079	-7.93%
Common Pleas	61,302	56,423	57,854										175,579	214,469	-18.13%
Grand Total	1,788,421	2,569,932	1,678,286										6,036,639	7,238,851	-16.61%

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

Geauga County
Analysis of Sales Tax Revenues
For the Years 2008 through 2010

	2008	2009	2010		09-2010 Percent of Increase General Fund **	
	General Fund	General Fund	Prior 1/2%	New 1/2%		
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				
May	784,090.76	747,643.20				
June	957,368.17	835,783.80				
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	1,371,879.18	1,371,026.17	2,742,905.35	
Comparative Totals (March)	3,084,419.25	2,848,575.53			2,742,905.35	Overall Change -3.7096%

** % 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	10,500,000	26.12%