

Frank J. Gliha  
Geauga County Auditor



Courthouse 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](mailto:auditor@co.geauga.oh.us)

*Proudly serving the residents of Geauga County*



Frank J. Gliha  
Geauga County Auditor



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

DATE: October 15, 2010

I am pleased to present you with our 2010 Third 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.

**Third Quarter General Fund Revenues** are up 5.26% or \$1,048,611 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Property Taxes* up 25.35% or \$1,470,053, *Licenses and Permits* up 22.13% or \$960, *Intergovernmental* up 11.49% or \$211,080, *Other Revenue* up 13.64% or \$74,401. All other revenue categories are down as compared to last year's third quarter; *Transfers* down 12.30% or \$8,010, *Sales Taxes* down .53% or \$41,649, *Charges for Services* down 17.06% or \$448,006, *Fines and Forfeitures* down 4.42% or \$4,269 and *Interest Income* down 18.41% or \$205,950. Real Estate transfers are up from this time last year by .45% or 10 parcels and the conveyance tax is up 6.76% or \$41,026.

**Third Quarter General Fund Expenditures** were down 4.48% or \$871,266 as compared to 2009 third quarter. The major factor for this is a decrease in payroll expenses. This is a result of the wage freeze, the timing of the County's pays, a reduction in salaries due to attrition and new hire's reduced salaries. Another contributing factor is the reduction in the County's spending on equipment and vehicles.

**In Summary:** Revenues through the third quarter outpaced expenses by 11.48% or \$2,406,938. 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. August saw the unemployment rate for Ohio hit 9.7%, while Geauga County's unemployment rate was 7.50%. While the 4<sup>th</sup> lowest in the State, unemployment continues to be a concern for Geauga County leadership. Motor vehicle fuel prices, while fluctuating throughout the quarter, average in the \$2.75/gallon range. Housing inventories continue to be high. On the bright side, housing starts are trending upwards and consumer spending remains encouraging. The County's wage freeze continues to add value as a measure of controlling expenses. Our County's leadership will need to continue to add value by being very conservative in their spending for remainder of the year.

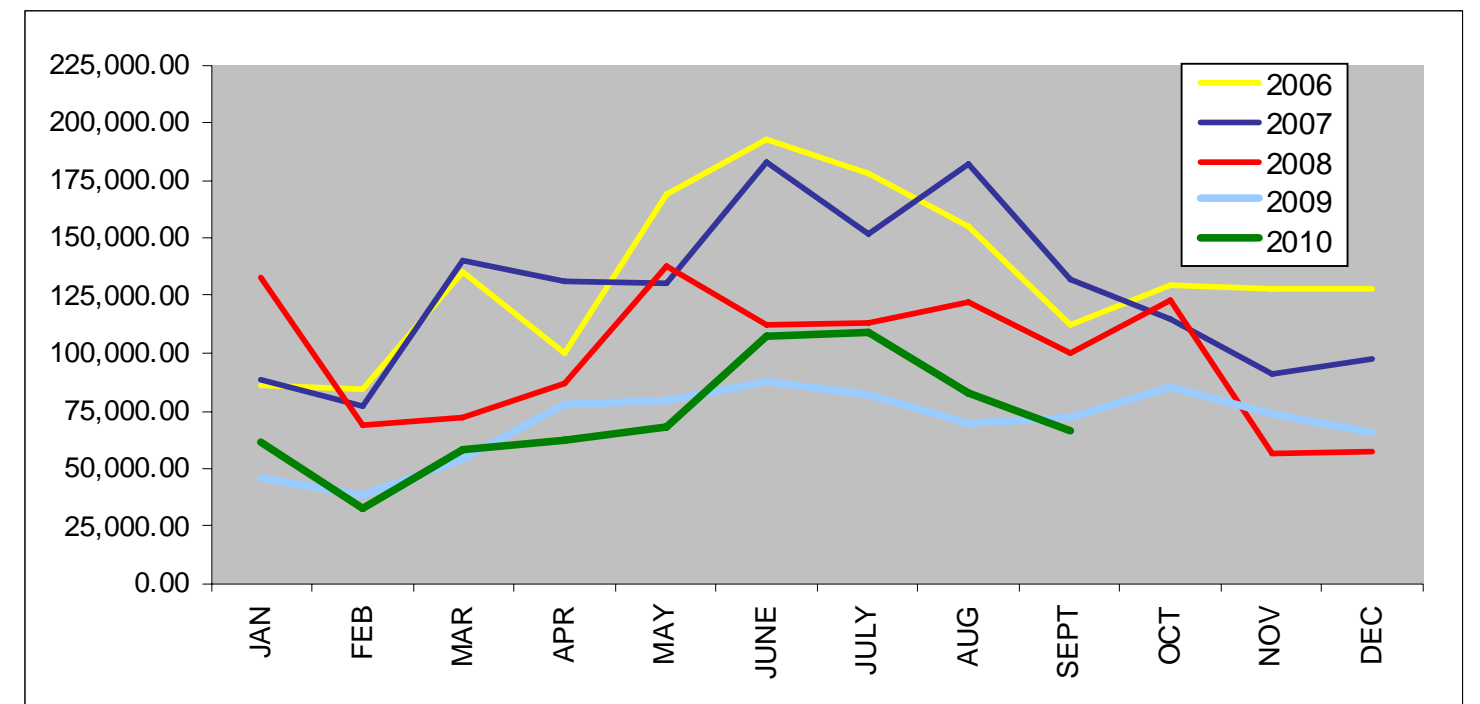
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

*Proudly serving the residents of Geauga County*

### REAL ESTATE TRANSFERS 2006 - 2010

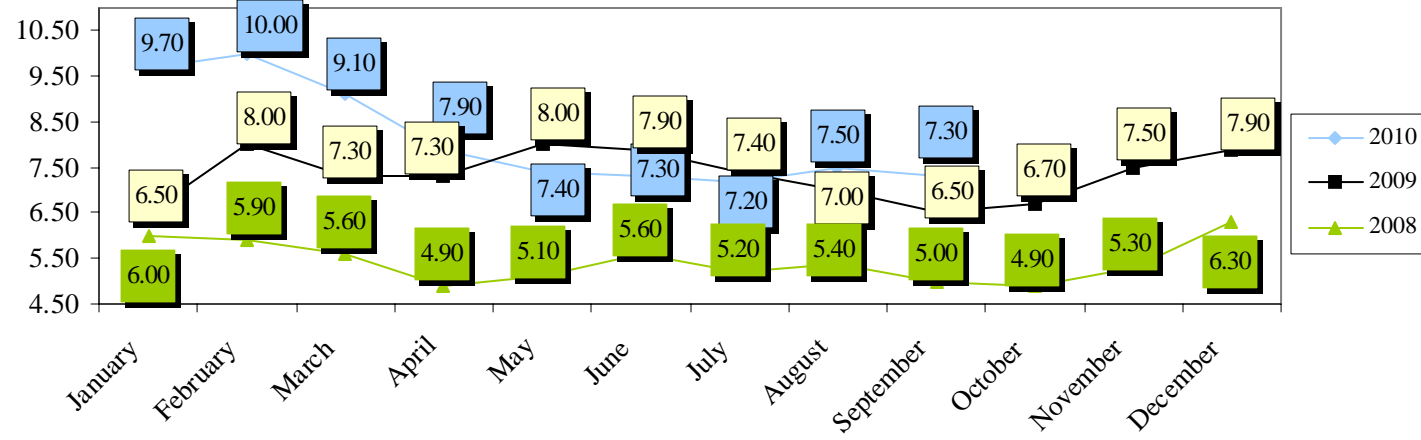
TOTAL CONVEYANCE, TRANSFER, & PERMISSIVE FEES					
	2006	2007	2008	2009	2010
JAN	86,201.60	88,355.10	132,485.70	45,934.60	61,109.00
FEB	84,520.10	77,151.30	68,802.80	38,800.50	32,436.70
MAR	135,444.10	140,313.40	72,247.90	53,891.40	58,350.00
APR	99,880.00	130,953.60	86,685.50	77,718.00	62,364.00
MAY	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	108,663.30
AUG	154,752.80	181,657.00	121,866.10	69,851.60	82,980.80
SEPT	112,560.20	131,635.10	99,703.10	71,990.20	66,564.50
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	
<b>Y - T - D</b>	<b>1,598,334.50</b>	<b>1,518,435.80</b>	<b>1,182,575.40</b>	<b>831,139.50</b>	<b>647,872.00</b>
September Comparison Subtotals					
	1,213,239	1,214,894	945,628	606,846	647,872
Percentage of Change:					
		0.136%	-22.164%	-35.826%	6.761%

TOTAL PARCELS TRANSFERRED					
September Comparison Subtotals					
	3,437	3,064	2,431	2,240	2,250
Percentage of Change:					
		-10.852%	-20.659%	-7.857%	0.446%

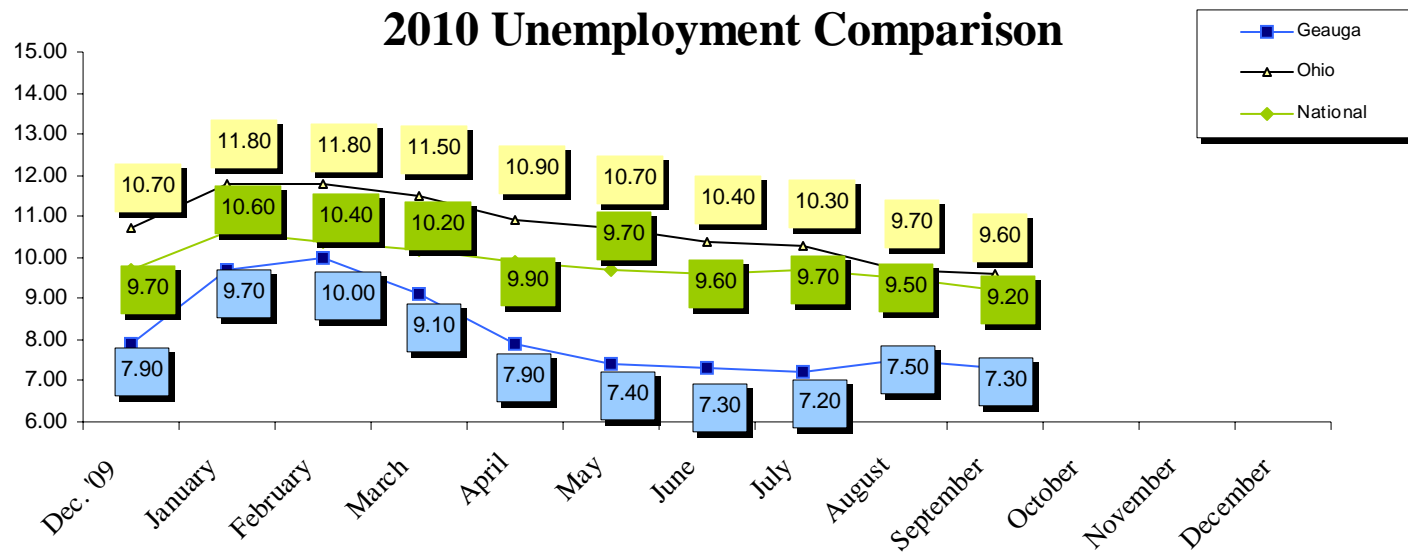


Source: Frank J. Gliha, Geauga County Auditor

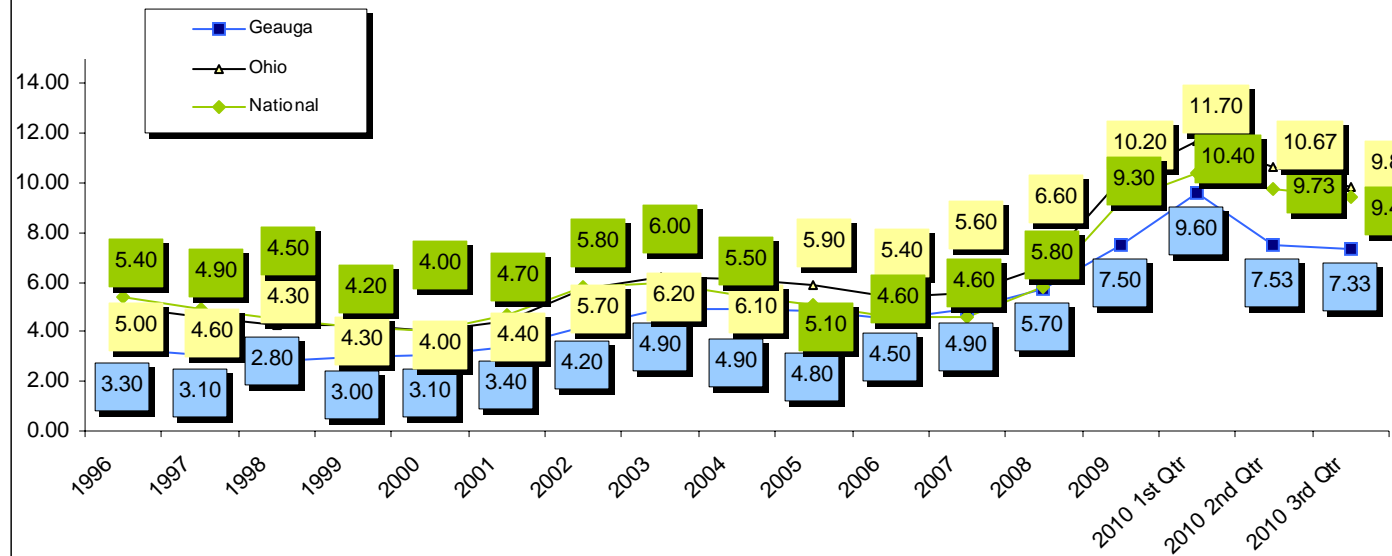
### Geauga Unemployment



### 2010 Unemployment Comparison

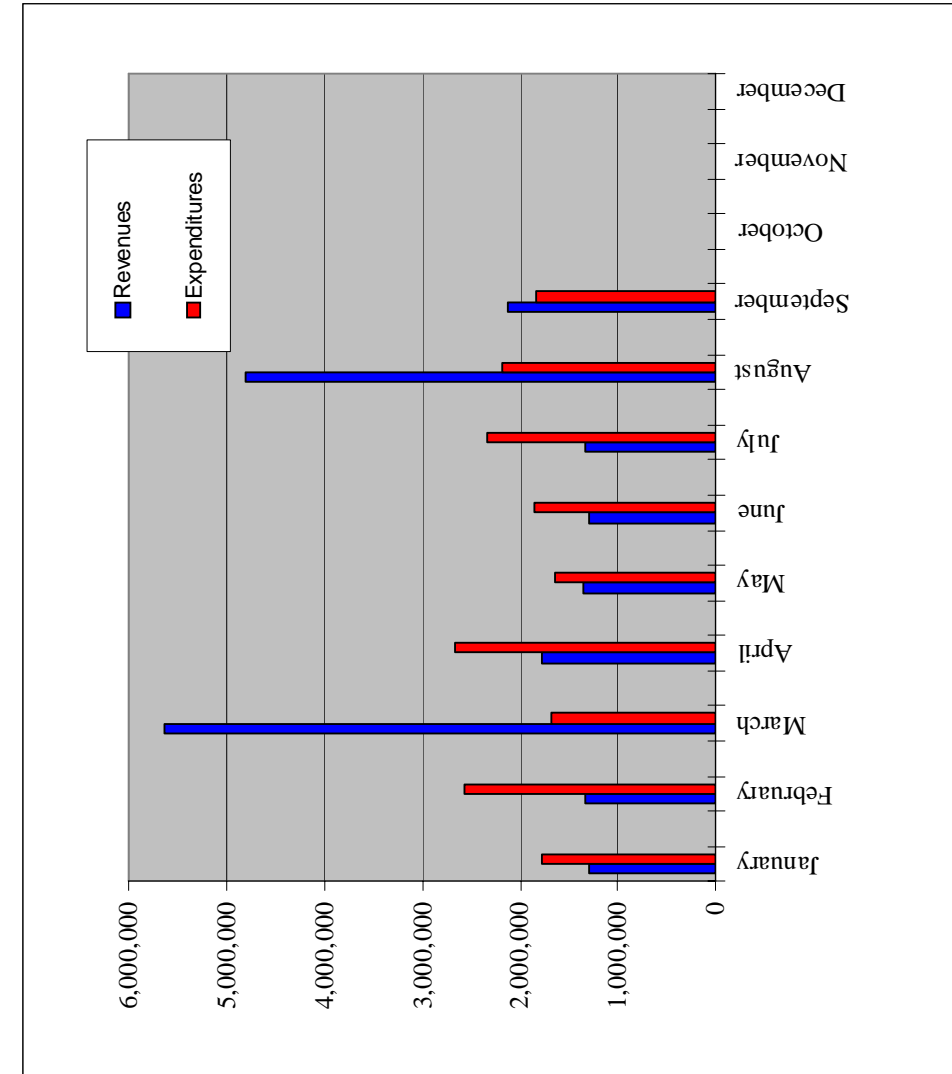


### Yearly Unemployment Comparison



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

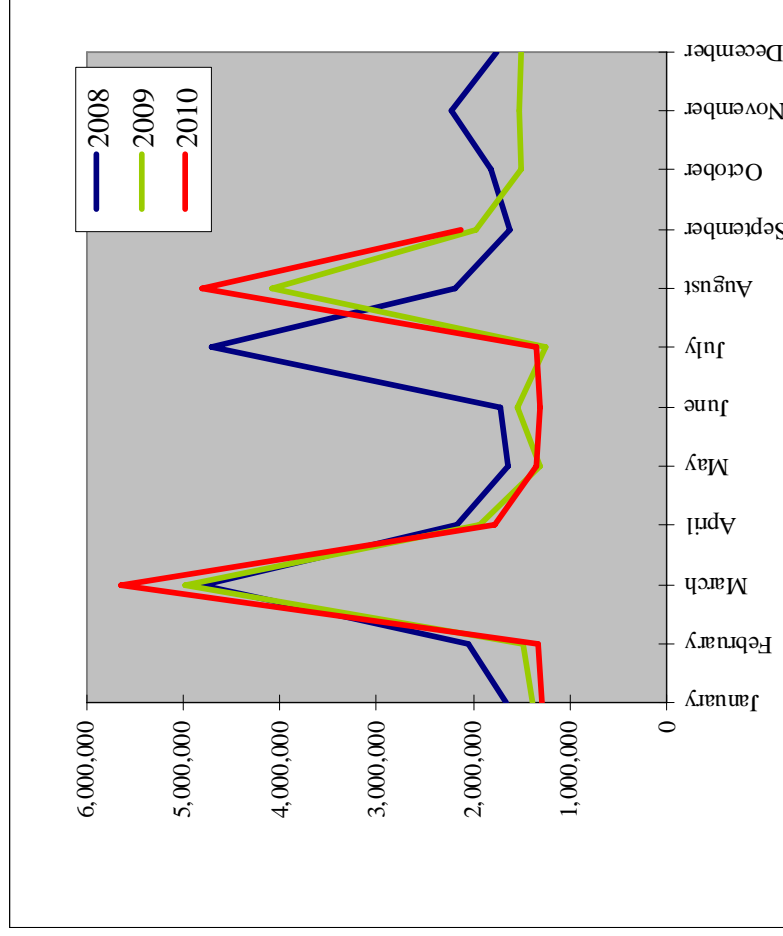
### GENERAL FUND ANALYSIS FOR 2010



Month	Revenues	Expenditures
January	1,344,408	2,338,056
February	4,805,243	2,183,898
March	5,643,142	1,678,286
April	1,774,909	2,661,221
May	1,352,980	1,651,219
June	1,301,797	1,863,998
July	1,788,421	2,569,932
August	1,328,993	1,788,421
September	1,293,228	1,788,421
October	1,293,228	1,788,421
November	1,293,228	1,788,421
December	1,293,228	1,788,421
<b>Y-T-D</b>	<b>20,975,146</b>	<b>18,568,208</b>
<b>Percent of Revenues In Excess of Expenses</b>		<b>11.475%</b>

**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	1,344,408
August	2,178,275	4,077,443	4,805,243
September	1,626,118	1,972,516	2,130,446
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 20,975,146

**September Comparison**

Subtotals 22,572,368 19,926,535 20,975,146

Percent of Change -11.7216% 5.2624%

Provided By: Frank J. Gliha  
Geauga County Auditor

**Departmental Expense Analysis**

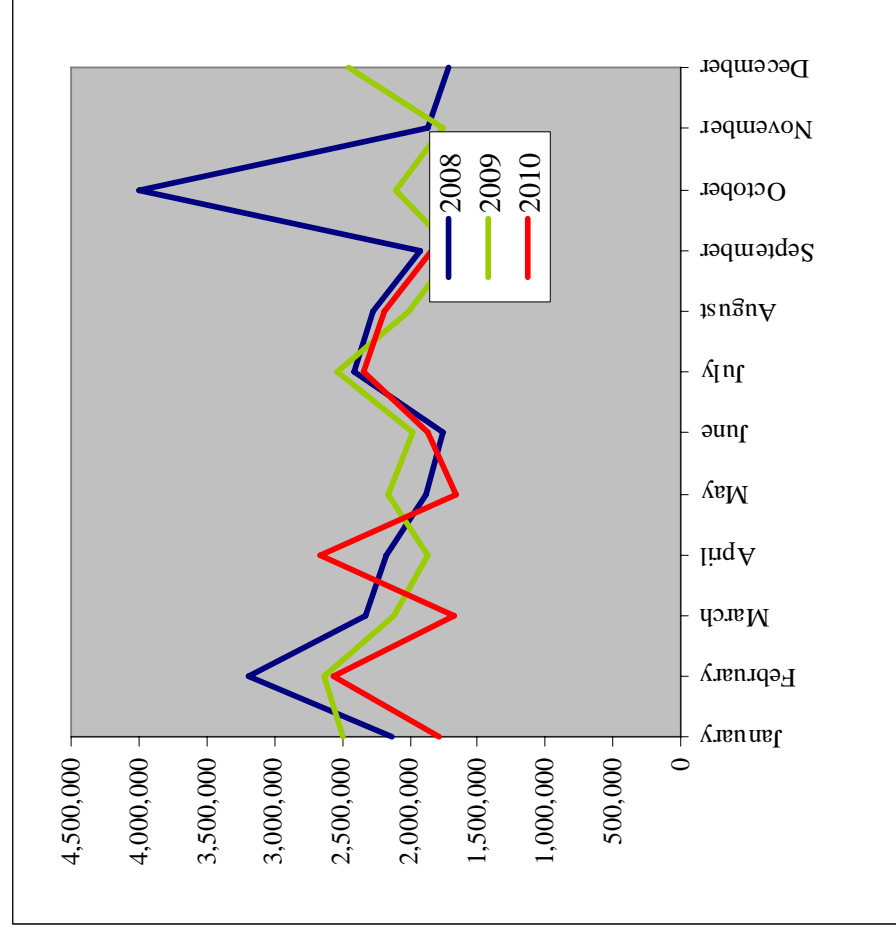
Department	Acct #	2008		2009		2010		
		Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	
HUD Housing	T94	40,211.70	13,204.55	6,971.37	15.32%	63,483.00	26,383.65	41.56%
HUD - CDBG	T95	2,730.37	1,617.03	0.00	0.00%	3,000.00	0.77	0.03%
COPS MORE	TAA	0.00	0.00	150.30	100.00%	0.00	0.00	0.00%
Victim Advocate	TAB	0.00	0.00	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%
Sheriff K-9	TAF	32,897.24	17,438.46	9,367.69	35.88%	25,784.93	5,794.34	22.47%
Court Security	TAG	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Volunteer Guardian Pro gram	TAJ	15,000.00	15,000.00	15,000.00	100.00%	15,750.00	7,500.00	47.62%
Recycle Ohio	TAK	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Farmland Preservation	TAM	10,000.00	0.00	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%
Bicennial	TAP	21,200.00	20,708.00	806.01	0.00	500.00	0.00	0.00%
LEBG	TAR	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%
Education Pass Thru	TAT	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%
CASA Fund	TT2	122,647.17	114,137.01	124,949.36	90.72%	129,236.06	86,364.46	66.83%
IAP	TT5	21,760.29	19,578.17	27,908.10	84.41%	46,614.02	24,601.87	52.78%
Prison Diversion / ISP	TT6	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Violence Against Women	TT7	76,301.60	64,265.53	46,494.04	56.11%	68,939.96	46,079.47	66.84%
Commissary	TT8	103,790.58	80,878.89	36,651.07	53.71%	74,538.87	23,122.85	31.02%
Victims of Crime	TT9	5,625.00	3,841.92	49,820.96	79.26%	63,123.72	39,380.34	62.39%
Cops Fast	TTA	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Prarial Release	TTB	22,757.63	20,895.34	21,916.75	97.88%	20,636.00	14,734.98	71.40%
MRDD Donation	TTC	433,179.00	427,119.71	11,391.62	24.76%	0.00	0.00	0.00%
County Cop Education	TTF	0.00	0.00	667.13	100.00%	0.00	0.00	0.00%
Comm Dev Block Grant	TTI	197,527.01	192,547.01	175,612.57	84.21%	634,405.00	126,586.07	19.95%
Victim/Witness	TTJ	67,670.30	53,716.57	61,762.50	88.99%	72,566.42	46,231.52	63.71%
Emergency Planning	TTK	24,210.86	2,726.06	33,603.91	64.62%	23,500.00	11,726.72	49.90%
Criminal Investigation	TTL	80,333.20	77,423.68	74,765.85	100.00%	79,908.00	43,503.20	54.44%
MR/DD Residential Services	TTM	2,086,944.64	1,907,687.53	2,179,795.87	94.25%	3,018,596.64	1,516,839.26	50.25%
Family First Council	TTN	1,916,080.75	1,673,723.83	1,577,667.36	87.48%	1,744,193.11	1,027,486.12	58.91%
US Marshall	TPP	88,579.13	71,995.09	15,060.05	92.17%	0.00	0.00	0.00%
Drug Prosecution	TTS	0.00	0.00	53.63	100.00%	0.00	0.00	0.00%
DARE Grant	TTW	112,237.42	106,548.98	81,652.44	82.81%	77,670.00	60,764.83	78.23%
Help America Vote	TTX	5,302.25	5,302.25	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%
Intensive Supervision	TTZ	53,464.05	47,884.97	50,499.22	90.74%	48,730.81	32,207.92	66.09%
Unclaimed Money	U01	100,000.00	97,208.71	40,871.33	40.87%	100,000.00	46,684.68	46.68%
Liability Insurance	U05	534.39	534.39	4,250.00	60.71%	17,500.00	2,377.28	13.58%
Emergency Management	W	44,477.81	37,574.84	40,596.53	81.38%	468,538.30	250,881.17	53.55%
Workforce Investment	WIA	17,447.15	17,447.15	0.00	0.00%	125,000.00	0.00	0.00%
Domestic Violence	WW	33,612.80	17,619.80	15,993.70	91.92%	16,500.00	16,106.00	97.61%
Sheriff Rotary	X05	591,263.57	495,847.54	532,800.96	85.48%	491,823.49	323,392.72	65.75%
Fair Police Rotary	X10	38,842.95	36,157.08	38,494.09	97.43%	43,284.00	40,432.56	93.41%
Central Vehicle Maintenance	X20	4,042.00	490.85	49.51	1.62%	3,000.00	321.47	10.72%
Sheriff Rotary	X25	17,799.32	17,799.32	0.00	0.00%	0.00	0.00	0.00%
Youth Center	YC	104,211.70	82,032.27	3,645.68	49.85%	0.00	0.00	0.00%
<b>Total Other Funds</b>		120,098,408.12	98,289,957.83	101,480,631.30	81.58%	116,608,200.68	69,941,350.48	59.98%
<b>Total Expense - All Funds</b>		151,855,463.25	125,917,580.81	127,225,879.36	82.52%	144,703,552.23	88,509,558.19	61.17%

**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%	626,747.00	560,000.00	89.35%					
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%	3,331,000.00	2,728,225.74	81.90%					
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	44,535.00	41,356.62	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%					
Parkman Revenue	O4M	1,475,000.00	1,288,232.13	87.34%	4,898,993.48	4,868,904.52	99.39%	1,450,000.00	172,656.99	98.65%					
OWDA	O5M	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%					
Ohio Housing Trust	OHT	0.00	387,678.00	0.00%	0.00	390,223.00	0.00%	0.00	275,826.50	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	3,406,723.75	63.90%					
Public Defender Fees	PDF	0.00	2,397.95	0.00%	0.00	4,006.05	0.00%	0.00	1,837.50	0.00%					
Water District	PW	1,498,318.67	1,373,735.87	91.69%	798,001.01	623,513.48	78.13%	931,322.59	616,696.90	66.22%					
Airport Construction	Q01	413,583.24	375,443.55	90.78%	321,363.69	293,936.81	91.47%	264,439.00	10,450.00	3.95%					
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%	30,000.00	23,176.00	77.25%					
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	20,953.83	2.12%					
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	1,548,367.44	68.39%					
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 w/Trumbull Construction	Q39	0.00	0.00	0.00%	1,476.49	1,476.49	100.00%	0.00	0.00	0.00%					
Mezzenbaum Construction	Q40	456,661.33	273,236.66	59.83%	1,907,153.75	349,547.63	18.33%	3,760,886.09	596,798.06	15.87%					
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	2,520,035.76	34.81%					
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%					
Thompson W/WTP	Q48	0.00	0.00	0.00%	0.00	0.00	0.00%	275,000.00	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%	519,820.97	399,257.27	76.81%					
Mezzenbaum	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	14,512,171.17	74.89%					
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	4,802,391.49	60.62%					
Children's Services	SS	4,444,152.65	3,299,755.31	74.25%	4,362,318.55	3,293,660.79	75.50%	3,925,825.42	1,975,894.85	50.33%					
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	8,844.88	27.37%					
Revolving Loan	T02	936,145.11	640,752.36	68.45%	1,174,552.00	668,899.00	56.95%	1,362,125.00	719,835.01	52.85%					
Infrastructure Loans	T03	2,236.00	20,556.00	92.35%	14,300.00	2,526.00	17.66%	472,000.00	2,462.50	0.52%					
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	47,102.54	6.59%					
Aging	T88	2,684,439.91	2,437,554.64	90.80%	2,743,347.62	2,522,926.45	91.97%	2,850,836.80	1,917,544.44	67.26%					
Transportation	T89	1,499,719.92	1,377,812.95	91.87%	1,405,193.65	1,261,632.00	89.78%	1,374,623.74	967,230.27	70.36%					
Community Development	T93	289,928.43	272,365.39	93.94%	294,259.89	278,999.79	94.81%	266,603.12	183,631.32	68.88%					
<b>GENERAL FUND</b>															
<b>Analysis of 2010 Monthly Revenues</b>															
	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2010 Totals	2009 Totals	Percent Change
Property Taxes	60,134	31,659	3,584,784	62,939	69,756	95,714	105,803	3,186,360	72,399				7,269,550	5,799,497	25.35%
Sales Taxes	783,491	885,774	1,073,641	777,675	674,462	838,098	831,976	906,663	1,019,332				7,791,101	7,832,750	-0.53%
Charges for Services	139,150	99,769	585,029	240,335	170,598	101,210	167,623	534,769	140,234				2,178,718	2,626,724	-17.06%
Licenses and Permits	855	304	550	475	325	1,668	350	287	484				5,299	4,338	22.13%
Fines and Forfeitures	10,434	6,695	10,906	12,308	8,295	8,967	13,226	11,118	10,315				92,264	96,534	-4.42%
Intergovernmental	97,359	106,463	86,337	561,576	119,331	147,033	107,045	93,910	729,489				2,048,542	1,837,461	11.49%
Interest Income	138,040	150,784	131,855	79,614	156,501	52,265	77,559	14,194	112,073				912,886	1,118,836	-18.41%
Other Revenue	52,794	41,982	164,863	34,616	147,988	51,568	35,358	49,948	40,558				69,675	545,274	13.64%
Transfers	10,970	5,566	5,177	5,371	5,723	5,274	5,468	8,003	5,561				57,111	65,121	-12.30%
<b>Totals</b>	<b>1,293,228</b>	<b>1,328,993</b>	<b>5,643,142</b>	<b>1,774,909</b>	<b>1,352,980</b>	<b>1,301,797</b>	<b>1,344,408</b>	<b>4,805,243</b>	<b>2,130,446</b>				<b>20,975,146</b>	<b>19,926,535</b>	<b>5.26%</b>

**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	2,661,221
May	1,883,882	2,154,563	1,651,219
June	1,750,029	1,972,227	1,863,998
July	2,411,750	2,532,643	2,338,056
August	2,269,628	2,001,021	2,183,898
September	1,920,174	1,668,702	1,833,178
October	4,003,442	2,100,529	
November	1,862,007	1,756,578	
December	1,715,618	2,448,667	
<b>Y-T-D</b>	<b>27,627,623</b>	<b>25,745,248</b>	<b>18,568,208</b>



**September Comparison**

Subtotals	20,046,556	19,439,473	18,568,208
-----------	------------	------------	------------

Percent of Change - - 3.0284% - 4.4819%

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 %
<b>Other Funds:</b>							
Mental Health	AA	8,608,047.45	7,651,235.57 88.88%	8,869,798.09	8,673,864.12 89.10%	8,695,827.20	6,273,864.12 72.15%
Education & Enforcement	AEE	16,263.11	2,636.92 16.21%	2,722.47	1,393.24 14.86%	7,867.29	1,393.24 17.71%
Dog Warden	B	274,394.54	227,557.51 82.93%	256,541.06	86.22%	271,220.84	188,592.71 69.53%
Ohio Elections Commission	BEC	0.00	255.00 0.00%	2,485.00	0.00%	0.00	390.00 0.00%
Hotel/Motel	BED	60,759.13	58,398.75 96.12%	56,910.67	98.39%	55,000.00	34,297.14 62.36%
Building Standards Assess	BSA	5,000.00	4,121.22 82.42%	3,724.88	95.51%	4,500.00	2,166.88 48.15%
Drug Law Enforcement	C	500.00	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%	395,690.29	89.16%	365,228.74	231,931.72 63.50%
Courthouse Donation	CDF	445,368.09	0.00 0.00%	0.00	0.00%	19,045.00	6,500.00 34.13%
County Home	CH	707,746.16	653,928.77 92.40%	683,156.34	91.52%	638,632.29	440,584.03 68.99%
Concealed Handgun	CHL	79,625.53	73,573.50 92.40%	72,948.15	88.72%	86,540.87	56,422.97 65.20%
Clerk of Courts	CLC	67,000.00	57,000.00 85.07%	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%	1,500.00	23.08%	15,000.00	11,000.00 73.33%
Mediation	CPM	35,000.00	1,500.00 4.29%	12,595.08	27.74%	45,000.00	17,306.13 38.46%
City Recorder Micrographics	CRM	130,781.83	64,801.38 49.55%	59,400.39	46.80%	118,029.16	35,884.53 30.40%
Certificate of Title	CTA	355,939.93	310,472.23 87.23%	321,205.68	91.90%	339,144.71	222,608.35 65.64%
Court Technology	CTF	525,067.59	328,242.59 62.51%	345,937.79	72.00%	416,678.15	171,448.93 41.15%
Road and Bridge Fund	D	4,421,710.11	3,750,699.44 84.82%	4,201,722.83	49.01%	5,670,504.17	3,323,013.59 58.60%
Delinquent Tax	DT	215,878.65	176,549.77 81.78%	164,298.70	93.81%	215,525.96	131,974.72 61.23%
Health Department	all funds	2,773,696.01	2,345,297.73 84.55%	2,292,119.32	83.08%	2,999,304.60	1,923,201.10 64.12%
Escrow	ERB			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%	1,874,751.91	67.56%	1,789,322.16	944,877.23 52.81%
Human Services	H	7,636,388.83	6,953,181.90 91.05%	6,554,768.73	90.25%	6,090,482.15	3,987,709.28 65.47%
Child Support Enforc. Admin.	HC	1,282,663.03	976,633.81 76.14%	1,072,936.22	89.87%	1,203,604.01	752,463.23 62.52%
911 Program	HLP	834,915.03	652,377.32 78.14%	803,268.15	96.08%	799,033.89	469,681.32 58.78%
Indigent Guardianship	IG	12,850.00	7,672.80 59.71%	7,786.00	58.32%	11,964.00	8,822.00 73.74%
Real Estate Assessment	J	1,533,780.14	1,256,117.54 81.90%	1,461,685.72	71.28%	2,226,377.87	1,191,064.63 53.50%
Juvenile Probate Comput.	JCC	76,000.00	57,000.00 75.00%	3,500.00	15.56%	24,300.00	7,300.00 30.04%
Juvenile I & A	JIA			250.00	0.00%	250.00	0.00 0.00%
Juvenile Indigent Drivers	JID	250.00	0.00 0.00%	0.00	0.00%	250.00	0.00 0.00%
Juvenile/Prob Comput.	JJC	8,500.00	0.00 0.00%	1,500.00	15.00%	7,200.00	0.00 0.00%
Juvenile Recovery	JRF	2,219.50	1,187.28 53.52%	10,868.69	61.44%	19,376.22	10,199.35 52.64%
Co Engineer	K	6,956,236.60	6,156,083.03 88.50%	6,195,635.26	91.12%	7,251,652.55	4,628,031.36 63.82%
Soil and Water Fund	L	468,580.69	434,733.04 92.78%	441,851.55	96.98%	462,442.28	280,685.19 60.70%
Law Library	LAW			3,398.50	53.06%	335,562.52	176,603.19 52.63%
LEA Training	LEA	10,940.00	5,132.50 46.91%	3,398.50	53.06%	10,686.50	3,212.00 30.06%
800 Communications	MHZ	168,658.68	92,485.41 54.84%	815,958.82	89.64%	822,921.62	706,231.52 85.82%
Municipal Road Tax	MRT	256,722.43	0.00 0.00%	117,601.67	36.88%	272,179.08	0.00 0.00%
County Home Inrov.	N1	9,500.00	5,000.00 52.63%	3,450.24	36.67%	2,100.00	1,980.00 94.29%
Computer Equip. Improv.	N3	695,656.55	477,324.84 68.62%	283,488.02	58.97%	110,303.37	31,033.24 28.13%
Building Improv. Fund	N5	1,568,680.93	973,202.79 62.04%	613,837.54	84.08%	139,838.00	56,038.21 40.07%
Youth Center Improv.	N11	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%	3,818,558.60	74.75%	1,351,614.04	981,535.60 72.62%
Newbury HUD	NHD	0.00	36,045.00 0.00%	39,969.88	0.00%	0.00	11,373.09 0.00%
NSP	NSP	0.00	69,636.27 0.00%	69,636.27	99.99%	65,393.50	65,393.50 100.00%



**GENERAL FUND**  
2010 Analysis of Monthly Expenditures

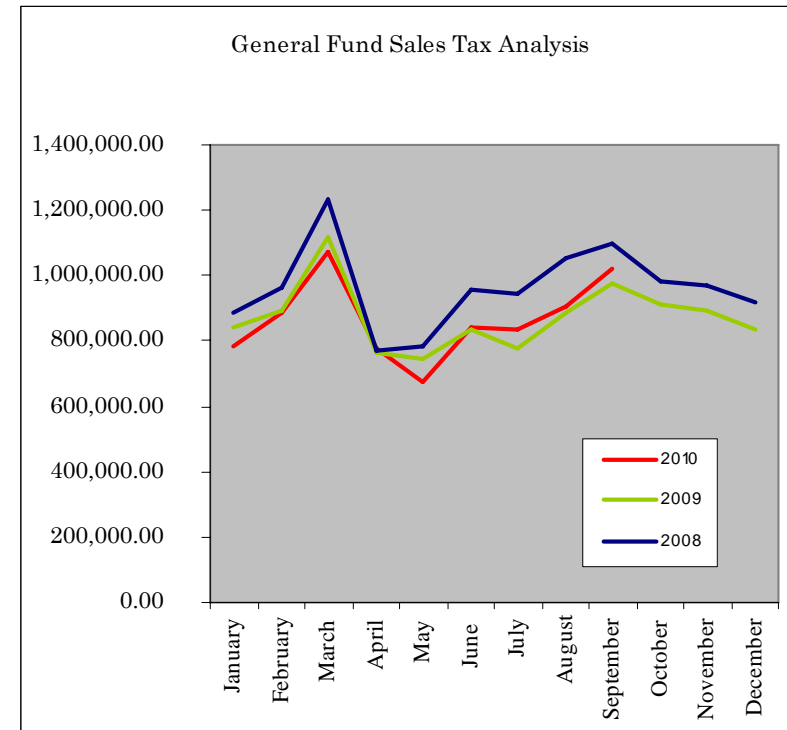
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2010 Totals	2009 Totals	Percent Of Change
Municipal Court	13,944	12,257	15,093	11,748	10,560	15,251	15,889	11,555	15,241				121,538	124,146	-2.10%
Board of Elections	37,495	39,950	45,855	62,640	83,193	105,679	54,939	51,858	61,278				542,887	465,506	16.62%
Maint. & Operations	204,825	143,155	147,703	161,180	135,512	179,114	121,592	170,542	141,710				1,405,334	1,396,106	0.66%
Airport	0	0	0	0	0	0	0	0	0				0	0	0.00%
Sheriff	719,423	791,511	694,563	744,819	640,827	662,913	920,202	694,124	734,958				6,603,340	7,078,798	-6.72%
Recorder	19,843	19,159	18,712	19,061	17,623	18,669	24,828	17,448	17,704				173,047	172,895	0.09%
Building Department	43,810	23,622	26,105	27,885	24,738	24,466	36,970	23,444	23,495				254,536	337,560	-24.60%
Emergency Manag.	0	0	0	0	0	0	0	0	0				0	9,998	0.00%
Public Defender	24,753	21,899	21,804	24,885	22,748	22,450	32,011	22,433	21,760				214,744	219,975	-2.38%
Other Agriculture	25	116,645	25	27	119,945	416	0	540	25				237,648	246,669	-3.66%
Cooperative Ext.	0	69,816	0	69,816	0	0	69,816	0	0				209,449	219,489	-4.57%
Other Health Programs	6,233	3,295	2,402	4,418	0	12,473	11,363	15,405	5,922				61,510	37,259	65.09%
Veterans Services	23,614	22,670	35,365	30,377	22,916	31,663	32,923	49,639	27,028				276,195	264,716	4.34%
Public Assistant	0	0	0	24,807	0	24,807	0	0	24,807				74,422	50,441	47.54%
Sewer Transfers	0	831	0	831	0	831	0	856	0				3,349	4,568	-26.67%
County Engineer	11,320	11,912	11,247	15,581	11,469	14,781	19,064	13,028	11,723				120,125	142,369	-15.62%
Law Library	0	0	0	0	0	0	0	0	0				0	43,321	-100.00%
Other	67,247	479,150	140,514	751,044	26,595	197,410	279,589	458,492	198,426				2,598,465	2,529,103	2.74%
Common Pleas	61,302	56,423	57,854	65,653	59,154	58,495	82,988	58,167	57,576				557,610	582,708	-4.31%
<b>Grand Total</b>	<b>1,788,421</b>	<b>2,569,932</b>	<b>1,678,286</b>	<b>2,661,221</b>	<b>1,651,219</b>	<b>1,863,998</b>	<b>2,338,056</b>	<b>2,183,898</b>	<b>1,833,178</b>				<b>18,568,208</b>	<b>19,439,473</b>	<b>-4.48%</b>

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 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	416,092.92	415,883.27	831,976.19	6.93%
August	1,052,930.23	884,232.04	453,518.18	453,134.51	906,652.69	2.54%
September	1,098,270.76	976,086.63	509,510.88	509,821.56	1,019,332.44	4.43%
October	983,671.94	913,205.61				
November	972,849.82	890,218.05				
December	920,097.70	837,706.13				
<b>Grand Total</b>	<b>11,571,609.38</b>	<b>10,473,879.60</b>	<b>3,896,266.84</b>	<b>3,894,834.44</b>	<b>7,791,101.28</b>	
<b>Comparative Totals (September)</b>	<b>8,694,989.92</b>	<b>7,832,749.81</b>			<b>7,791,101.28</b>	<b>-0.5317%</b>

\*\* % 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	10,000,000	77.91%

Provided By: Frank J. Gliha  
Geauga County Auditor