

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 Fourth Quarter Report  
“Economic State of Geauga”**

2/16/2011



# Frank J. Gliha

## Geauga County Auditor

### MEMO

TO: Citizens of Geauga County  
Elected Officials  
Department Heads

FROM: Frank J. Gliha, Auditor

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

DATE: January 31, 2011

I am pleased to present you with our 2010 Fourth 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.

**Fourth Quarter General Fund Revenues** are up 3.65% or \$893,986 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Property Taxes* up 24.78% or \$1,497,385, *Licenses and Permits* up 17.00% or \$933, *Intergovernmental* up 10.13% or \$229,063, *Other Revenue* up 9.50% or \$68,754 and *Transfers* up 0.28% or \$237. All other revenue categories are down as compared to last year's fourth quarter; *Sales Taxes* down 0.35% or \$37,043, *Charges for Services* down 12.95% or \$415,173, *Fines and Forfeitures* down 3.09% or \$4,184, and *Interest Income* down 28.94% or \$445,986. Real Estate transfers were down from this time last year by 5.22% or 165 parcels but the conveyance tax was up 9.45% or \$78,529.

**Fourth Quarter General Fund Expenditures** were down 2.14% or \$549,709 as compared to 2009 fourth 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 fourth quarter outpaced expenses by .68% or \$173,156. 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. December saw the unemployment rates of 7.7% and 9.3% for Geauga County and Ohio, respectively. While the 6<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 \$3.00 plus per 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. All of the County's leadership will need to continue to add value by being very conservative in their spending in 2011.

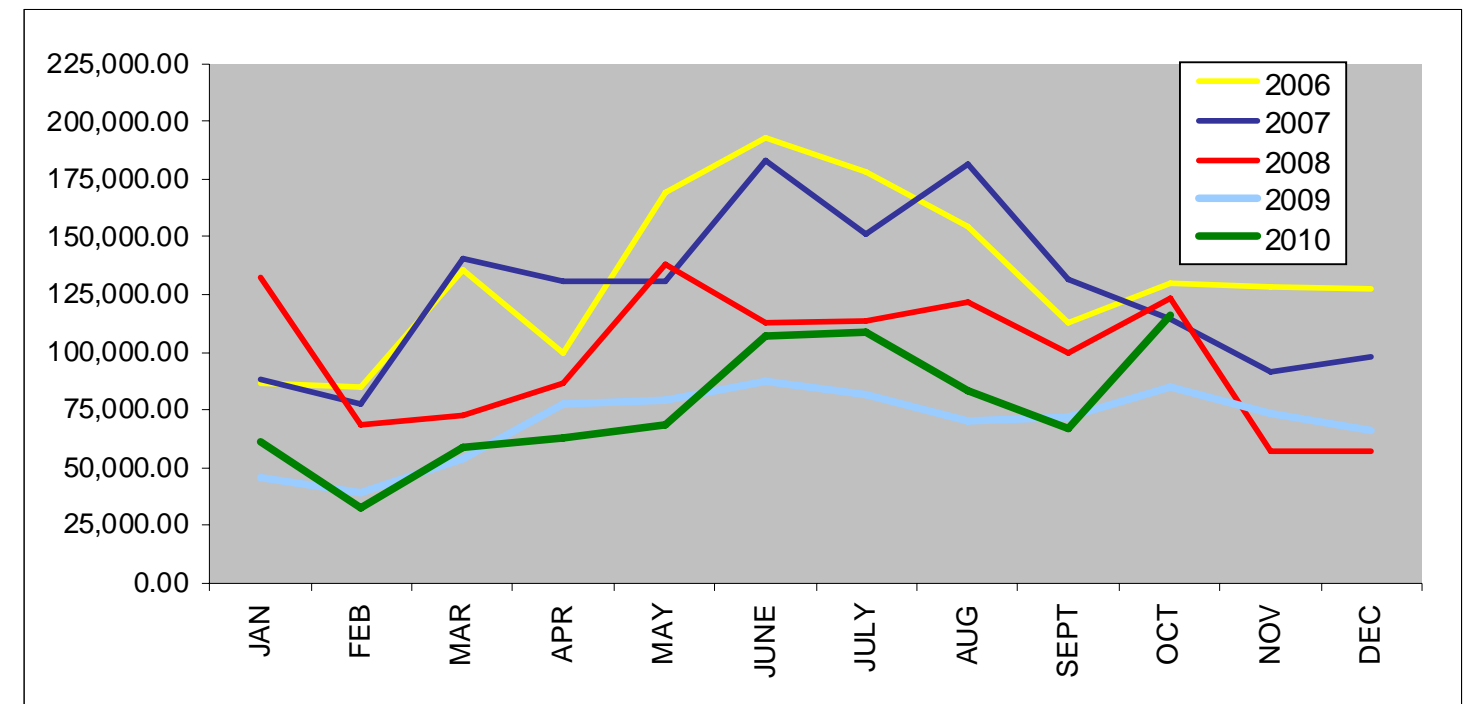
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

*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	116,372.60
NOV	128,008.70	91,316.60	56,746.20	73,597.40	75,555.30
DEC	127,598.80	97,868.20	57,121.30	65,795.30	69,869.00
<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>909,668.90</b>
December Comparison Subtotals					
	1,598,335	1,518,436	1,182,575	831,140	909,669
Percentage of Change:					
		-4.999%	-22.119%	-29.718%	9.448%

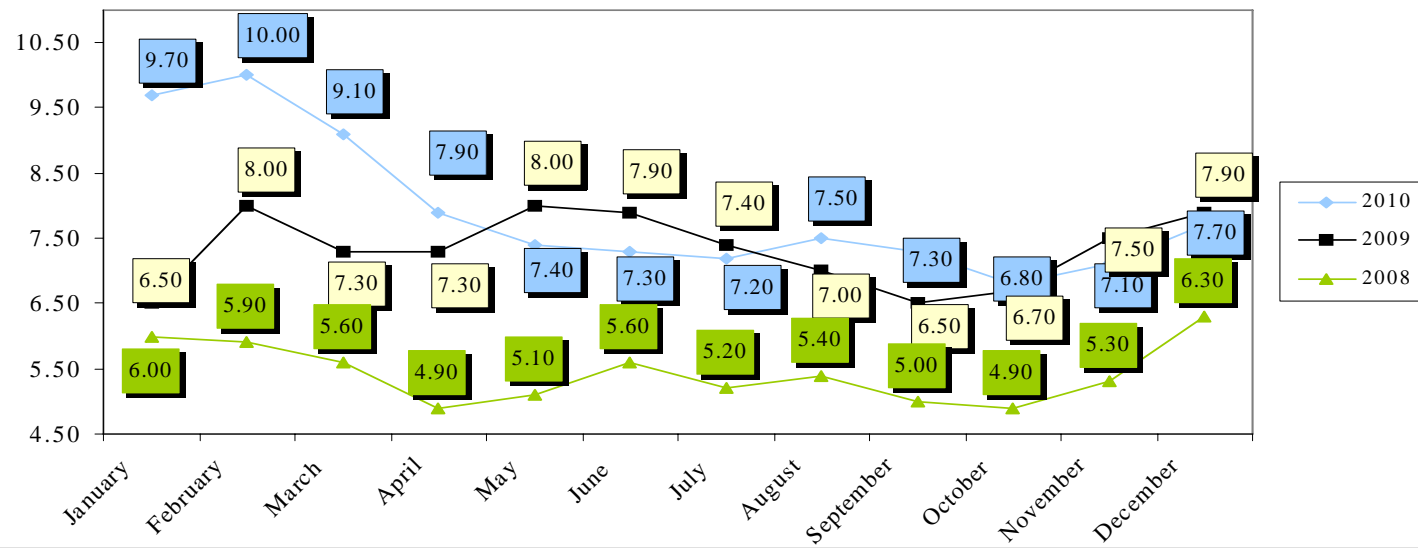
TOTAL PARCELS TRANSFERRED					
December Comparison Subtotals					
	4,508	4,077	3,238	3,159	2,994
Percentage of Change:					
		-9.561%	-20.579%	-2.440%	-5.223%



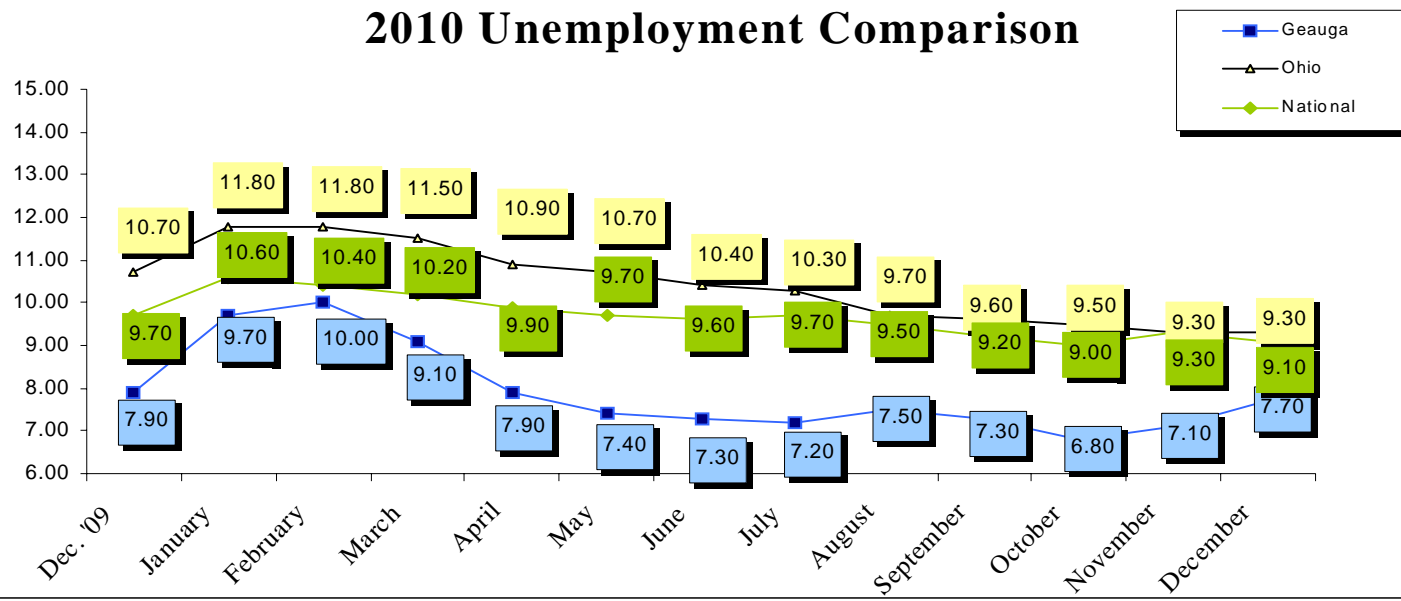
Source: Frank J. Gliha, Geauga County Auditor



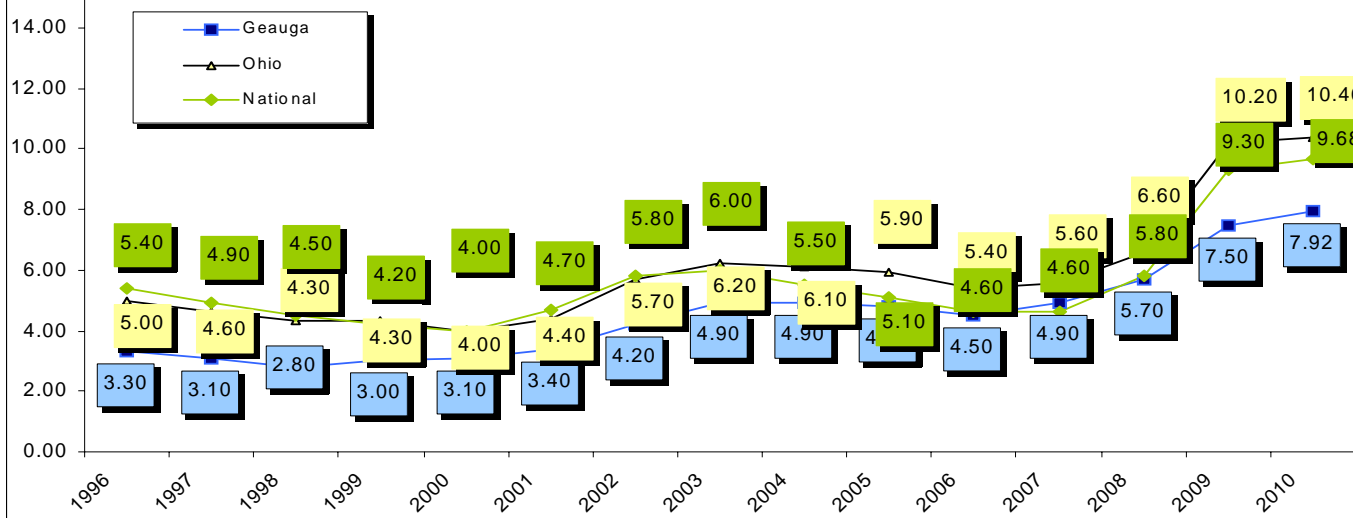
### Geauga Unemployment



### 2010 Unemployment Comparison

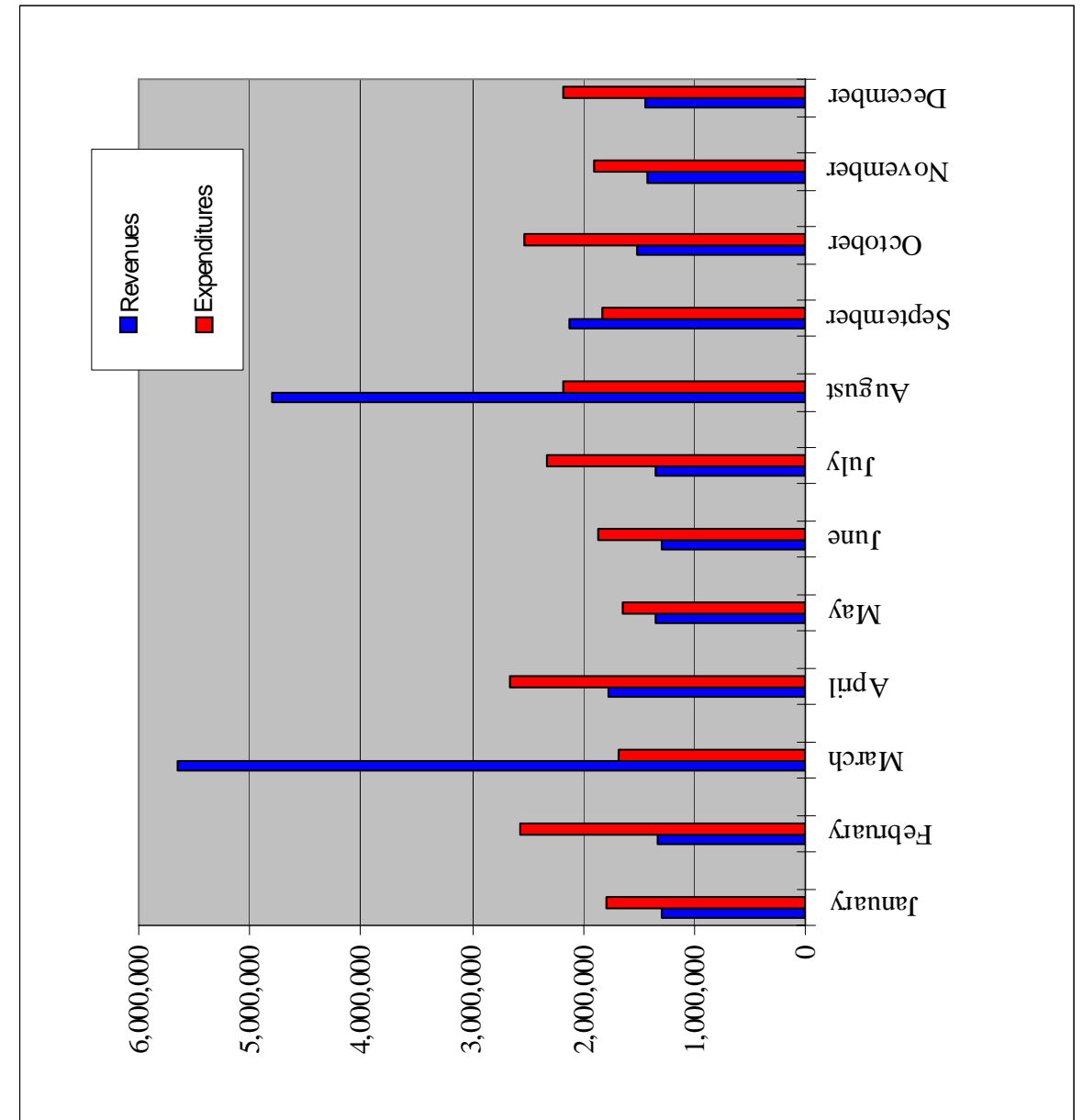


### Yearly Unemployment Comparison



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	2,661,221
May	1,352,980	1,651,219
June	1,301,797	1,863,998
July	1,344,408	2,338,056
August	4,805,243	2,183,898
September	2,130,446	1,833,178
October	1,524,001	2,529,478
November	1,430,448	1,909,323
December	1,439,100	2,188,531
<b>Y-T-D</b>	<b>25,368,695</b>	<b>25,195,539</b>
<b>Percent of Revenues In Excess of Expenditures</b>		<b>0.683%</b>

Provided By: Frank J. Gliha  
Geauga County Auditor

GENERAL FUND REVENUE ANALYSIS  
FOR THE LAST THREE YEARS

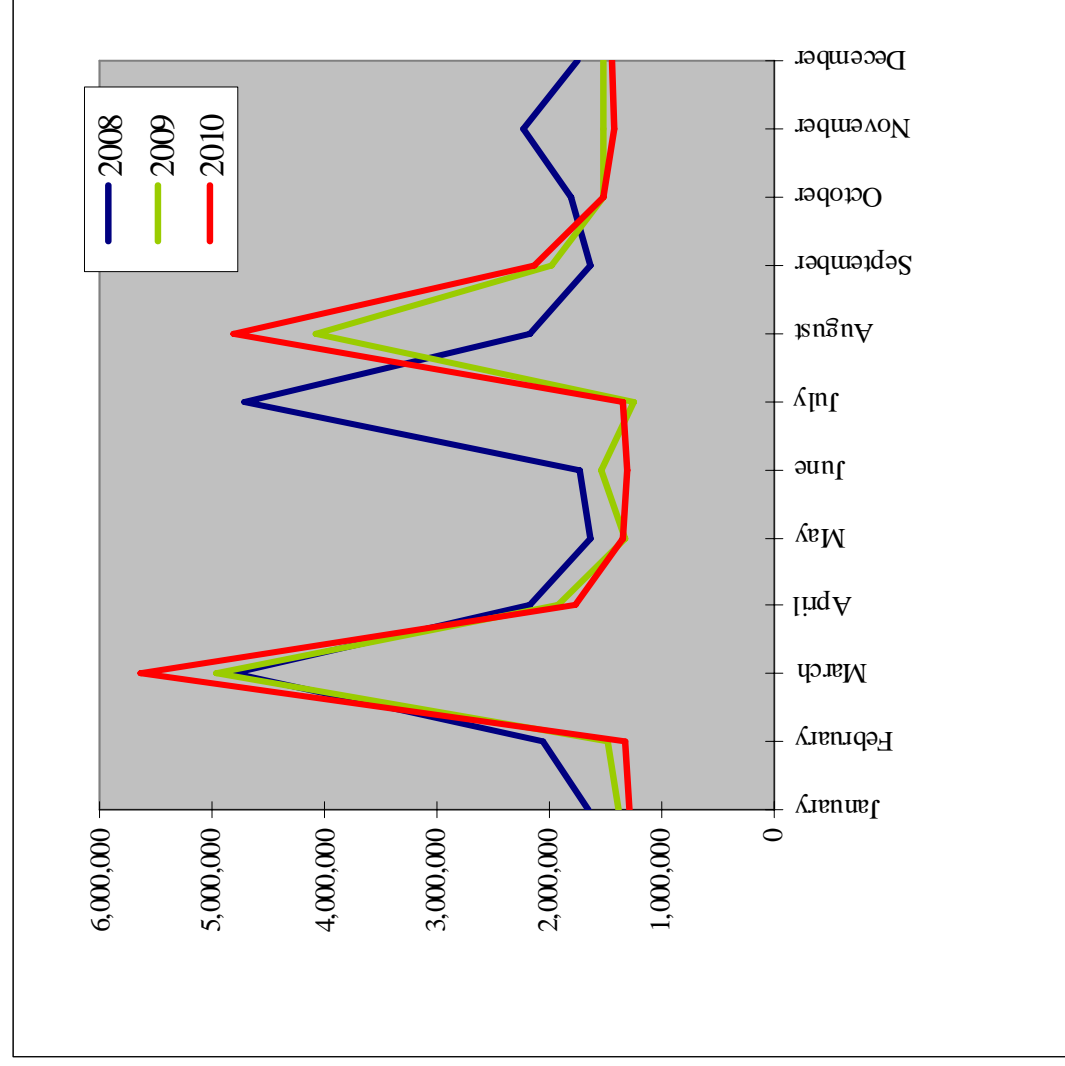
	2008	2009	2010
January	1,660,172	1,385,054	1,293,228
February	2,054,110	1,477,377	1,328,993
March	4,806,575	4,971,217	5,643,142
April	2,175,049	1,934,092	1,774,909
May	1,635,736	1,319,572	1,352,980
June	1,724,838	1,538,302	1,301,797
July	4,711,496	1,250,963	1,344,408
August	2,178,275	4,077,443	4,805,243
September	1,626,118	1,972,516	2,130,446
October	1,807,858	1,511,468	1,524,001
November	2,230,313	1,525,348	1,430,448
December	1,752,934	1,511,359	1,439,100
Y-T-D	28,363,472	24,474,709	25,368,695

December Comparison

Subtotals	28,363,472	24,474,709	25,368,695
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Percent of Change -13.7105% 3.6527%

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Departmental Expense Analysis

Department	Acct #	2009		2010	
		Appropriations	Expenditures	Appropriations	Expenditures
HUD Housing	T94	45,500.00	6,971.37	52,848.43	28,048.65
HUD - CDBG	T95	2,500.00	0.00	2,631.20	2,444.46
COP'S MORE	TAA	150.30	150.30	0.00	0.00
Victim Advocate	TAB	12,446.52	12,446.52	0.00	0.00
Juvenile Block Grant	TAD	0.00	0.00	0.00	0.00
Sheriff K-9	TAF	26,107.50	9,367.69	25,784.93	7,168.39
Court Security	TAG	0.00	0.00	0.00	0.00
Volunteer Guardian Program	TAJ	15,000.00	15,000.00	15,311.43	15,000.00
Recycle Ohio	TAK	0.00	0.00	0.00	0.00
Farmland Preservation	TAM	10,000.00	0.00	10,000.00	0.00
Clean Water Act	TAN	0.00	0.00	0.00	0.00
Bicentennial	TAP	806.01	0.00	500.00	0.00
LEBG	TAR	0.00	0.00	0.00	0.00
Escrow Interest	TAS	0.00	0.00	0.00	0.00
Education Pass Thru	TAT	0.00	0.00	0.00	0.00
EPA - Land Acquisition	TAX	0.00	0.00	0.00	0.00
CASA Fund	TT2	137,724.77	124,949.36	132,736.06	117,165.64
IAP	TT5	33,062.46	27,908.10	42,848.29	34,410.26
Prison Diversion / ISP	TT6	0.00	0.00	0.00	0.00
Violence Against Women	TT7	82,861.70	46,494.04	71,739.96	67,916.05
Commissary	TT8	68,236.46	36,651.07	69,538.87	31,330.57
Victims of Crime	TT9	62,859.52	49,820.96	63,123.72	42,312.99
Cops Fast	TTA	0.00	0.00	0.00	0.00
Pretrial Release	TTB	22,391.45	21,916.75	20,636.00	20,030.32
MRDD Donation	TTC	46,000.00	11,391.62	0.00	0.00
County Cop Education	TTF	667.13	667.13	0.00	0.00
Comm Dev Block Grant	TTI	208,550.57	175,612.57	384,116.13	242,700.18
Victim/Witness	TTJ	69,405.32	61,762.50	70,624.42	62,860.58
Emergency Planning	TTK	52,000.00	33,603.91	23,500.00	15,476.72
Criminal Investigation	TTL	74,765.85	74,765.85	59,913.95	59,869.93
MR/DD Residential Services	TTM	2,312,846.10	2,179,795.87	2,968,596.64	2,056,523.28
Family First Council	TTN	1,803,496.27	1,577,667.36	1,571,306.61	1,352,115.08
US Marshall	TTP	16,339.88	15,060.05	0.00	0.00
Drug Prosecution	TTS	53.63	53.63	0.00	0.00
DARE Grant	TTW	98,597.49	81,652.44	91,420.00	86,316.86
Help America Vote	TTX	0.00	0.00	4,695.98	4,695.98
Youth Center Services	TTY	0.00	0.00	0.00	0.00
Intensive Supervision	TTZ	55,653.04	50,499.22	48,730.81	45,821.36
Uncle Mone	U01	100,000.00	40,871.33	100,000.00	78,314.49
Liability Insurance	U05	7,000.00	4,250.00	9,577.28	7,077.28
Emergency Management	W	498,872.78	405,965.33	477,838.30	337,634.17
Workforce Investment	WIA	0.00	0.00	0.00	0.00
Domestic Violence	WW	17,400.00	15,993.70	16,500.00	16,106.00
Sheriff Rotary	X05	623,286.10	532,800.96	491,823.49	442,279.41
Fair Police Rotary	X10	39,511.20	38,494.09	43,284.00	40,985.83
Central Vehicle Maintenance	X20	3,049.51	49.51	3,000.00	401.48
Sheriff Rotary	X25	0.00	0.00	0.00	0.00
Youth Center	YC	7,313.68	3,645.68	0.00	0.00
<b>Total Other Funds</b>		<b>124,390,064.97</b>	<b>101,480,631.30</b>	<b>117,046,547.07</b>	<b>95,557,490.98</b>
<b>Total Expense - All Funds</b>		<b>154,173,374.23</b>	<b>127,225,879.36</b>	<b>145,141,898.62</b>	<b>120,753,029.62</b>

**Departmental Expense Analysis**

2009

2010

Department	Acct #	2009		2010		%
		Appropriations	Expenditures	Appropriations	Expenditures	
General Bond Retirement	O1G	2,511,747.39	1,376,747.39	626,748.00	591,747.39	94.42%
G.O. Retirement Fund	O1N	4,583,410.00	4,583,318.68	2,806,000.00	2,800,631.10	99.81%
Park Debt	O1P	0.00	0.00	0.00	0.00	0.00%
Special Asses Bond Fund	O2S	448,278.00	416,531.22	444,983.00	413,235.82	92.87%
Mortgage Revenue Bond	O3M	13,450.00	13,450.00	14,100.00	14,100.00	100.00%
Parkman Revenue	O4M	0.00	0.00	175,000.00	172,636.99	98.65%
O.W.D.A	O5M	4,898,993.48	4,868,904.52	1,130,000.00	1,125,913.44	99.64%
Ohio Housing Trust	OHT	0.00	390,223.00	0.00	384,939.00	0.00%
Water Resources	P	6,174,577.19	5,643,244.60	6,237,110.65	5,644,387.84	90.50%
Public Defender Fees	PDF	0.00	4,006.05	0.00	2,728.50	0.00%
Water District	PW	798,001.01	623,513.48	969,322.59	831,400.35	85.77%
Airport Construction	Q01	321,363.69	293,936.81	40,439.00	13,745.00	33.99%
Burton Heights Road Const	Q02	0.00	0.00	0.00	0.00	0.00%
EMAG Garage Construction	Q04	0.00	0.00	0.00	0.00	0.00%
Human Services Constr.	Q07	0.00	0.00	0.00	0.00	0.00%
Jail Construction	Q08	59,000.00	16,942.00	30,000.00	23,176.00	77.25%
CoEngineer Building Fund	Q09	0.00	0.00	0.00	0.00	0.00%
Aging Construction	Q13	0.00	0.00	0.00	0.00	0.00%
Mental Health Construction	Q14	232,447.00	13,707.00	988,693.00	30,538.83	3.09%
County Sewer Improvements	Q23	1,820,929.44	893,921.96	2,263,918.07	1,607,630.36	71.01%
Parkman Sewer	Q27	445,641.00	362,565.80	13,766.96	0.00	0.00%
Valley View Sewer	Q28	1,308.29	1,308.29	0.00	0.00	0.00%
CF Park Water	Q32	0.00	0.00	0.00	0.00	0.00%
Bainbridge Water	Q34	13,000.00	13,000.00	0.00	0.00	0.00%
Hunting Valley Construction	Q35	20,293.59	20,293.59	0.00	0.00	0.00%
Gauga/Tumbull Construction	Q39	1,476.49	1,476.49	0.00	0.00	0.00%
Metzenbaum Construction	Q40	1,907,153.75	349,547.63	3,810,886.09	1,521,535.20	39.93%
Park Bd Improvements	Q41	5,907,944.06	2,666,280.17	7,239,029.00	4,855,595.18	67.08%
County Water	Q44	0.00	0.00	0.00	0.00	0.00%
McFarland Sewer	Q45	35,000.00	0.00	35,000.00	0.00	0.00%
Park Board Retainage Payout	Q46	0.00	0.00	0.00	0.00	0.00%
Courthouse Construction	Q47	0.00	0.00	15,000.00	0.00	0.00%
Thompson WWTP	Q48	0.00	0.00	275,000.00	52,150.96	0.00%
Ditches	R's	12,997.49	2,000.00	11,549.75	0.00	0.00%
General Juvenile	S02	595,639.79	439,958.36	779,820.97	649,327.92	83.27%
Metzenbaum	S03	19,045,362.40	17,200,209.40	19,378,865.20	17,609,470.90	90.87%
Medical Risk	S04	0.00	0.00	0.00	0.00	0.00%
Park Board	S05	8,884,728.47	7,636,285.52	7,921,660.68	6,797,794.56	85.81%
Children's Services	SS	4,362,318.55	3,293,660.79	3,925,825.42	2,892,359.11	73.68%
Sick & Vacation	SV	50,000.00	0.00	0.00	0.00	0.00%
Storm Water	SW	32,912.00	12,912.26	32,317.40	13,691.68	42.37%
Revolving Loan	T02	1,174,552.00	668,899.00	1,359,660.26	784,617.24	57.71%
Infrastructure Loans	T03	14,300.00	2,526.00	125,299.37	2,462.50	1.97%
LCL Revolving Loans	T04	153,000.00	28,963.91	123,000.00	83,098.34	67.56%
Transportation Capital Fund	T82	203,811.00	203,811.00	714,318.86	208,797.10	29.23%
Aging	T88	2,743,347.62	2,522,926.45	2,850,836.80	2,655,896.24	93.16%
Transportation	T89	1,405,193.65	1,261,632.00	1,422,680.24	1,270,942.69	89.33%
Community Development	T93	294,259.89	278,999.79	270,651.13	257,373.92	95.09%

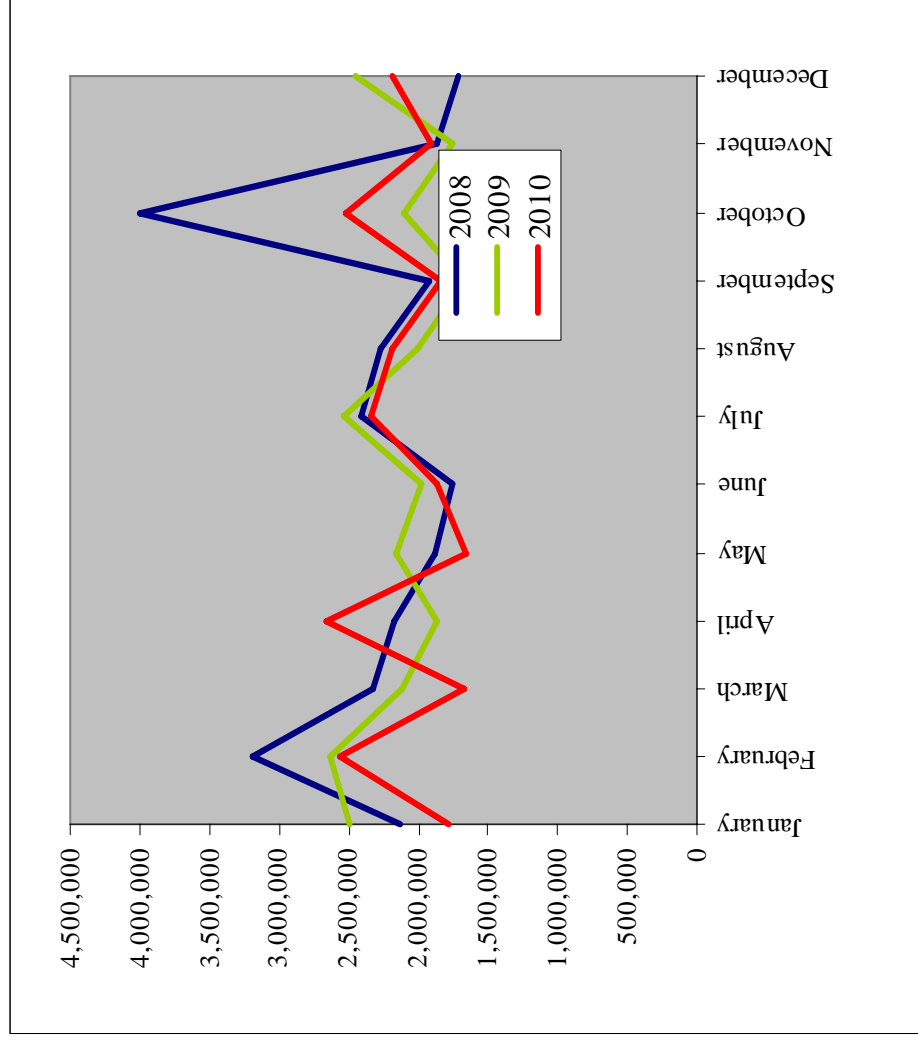
**GENERAL FUND**

Analysis of 2010 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2010		Percent
													Totals	CFChange	
Property Taxes	60,134	31,669	3,584,784	62,939	69,756	95,714	105,803	3,186,360	72,399	113,710	90,831	66,416	7,540,506	6,043,121	24.78%
Sales Taxes	783,491	885,774	1,073,641	777,675	674,462	838,098	831,976	906,663	1,019,332	891,106	857,776	886,853	10,456,836	10,473,880	-0.35%
Charges for Services	139,150	99,769	585,029	240,335	170,598	101,210	167,623	534,769	140,234	219,316	168,885	223,179	2,790,097	3,205,270	-12.95%
Licenses and Permits	855	304	550	475	325	1,668	350	287	484	259	552	312	6,421	5,488	17.00%
Fines and Forfeitures	10,434	6,095	10,906	12,308	8,295	8,967	13,226	11,118	10,315	17,225	10,245	11,360	131,094	135,279	-3.09%
Intergovernmental	97,359	106,463	86,337	561,576	119,331	147,033	107,045	93,910	729,489	106,341	245,345	89,359	2,489,587	2,260,524	10.13%
Interest Income	138,040	150,784	131,855	79,614	156,501	52,265	77,559	14,194	112,073	76,577	4,842	100,945	1,095,250	1,541,236	-28.94%
Other Revenue	52,794	41,982	164,863	34,616	147,988	51,568	35,358	49,948	40,558	86,712	40,572	45,877	792,837	724,083	9.50%
Transfers	109,970	5,565	5,177	5,371	5,723	5,274	5,468	8,003	5,561	12,756	11,402	4,798	86,066	85,829	0.28%
<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>1,524,001</b>	<b>1,450,448</b>	<b>1,439,100</b>	<b>25,368,695</b>	<b>24,474,709</b>	<b>3.65%</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	2,529,478
November	1,862,007	1,756,578	1,909,323
December	1,715,618	2,448,667	2,188,531
Y-T-D	27,627,623	25,745,248	25,195,539



December Comparison

Subtotals	27,627,623	25,745,248	25,195,539
Percent of Change	-	6.8134%	- 2.1352%

Provided By: Frank J. Gliha  
Geauga County Auditor

Departmental Expense Analysis

Department	Acct #	2009		2010	
		Appropriations	Expenditures	Appropriations	Expenditures
<b>Other Funds:</b>					
Mental Health	AA	9,955,062.85	8,869,798.09	9,245,827.20	8,063,053.05
Education & Enforcement	AEE	18,319.76	2,722.47	22,667.29	18,625.23
Dog Warden	B	297,547.12	256,541.06	288,220.84	247,848.93
Ohio Elections Commission	BEC	0.00	2,485.00	0.00	390.00
Hotel/Motel	BED	57,841.90	56,910.67	56,500.00	53,465.88
Building Standards Assess	BSA	3,900.00	3,724.88	3,420.82	3,091.64
Drug Law Enforcement	C	0.00	0.00	0.00	0.00
Care & Custody	CCF	443,803.47	395,690.29	365,228.74	285,767.58
Courthouse Donation	CDF	0.00	0.00	19,045.00	19,045.00
County Home	CH	746,451.45	683,156.34	638,632.29	592,515.83
Concealed Handgun	CHL	82,218.70	72,948.15	90,540.87	76,533.43
Clerk of Courts	CLC	13,500.00	3,500.00	17,300.00	7,300.00
Common Pleas Comput.	CPC	6,500.00	1,500.00	15,000.00	11,000.00
Mediation	CPM	45,410.00	12,595.08	45,000.00	24,224.30
City Recorder Micrographics	CRM	126,937.06	59,400.39	118,029.16	48,628.16
Certificate of Title	CTA	349,511.56	321,205.68	339,144.71	310,492.74
Court Technology	CTF	480,456.52	345,937.79	379,678.15	288,342.25
Road and Bridge Fund	D	4,201,722.83	2,059,206.39	5,670,504.17	4,775,378.68
Delinquent Tax	DT	175,142.35	164,298.70	215,525.96	176,067.59
Health Department	all funds	2,758,981.72	2,292,119.32	2,978,136.59	2,496,809.94
Escrow	ERB	36,046.43	36,046.43	0.00	0.00
GAPP Fund	GAP	1,025.00	716.94	0.00	0.00
Geauga/Tum Solid Waste	GT	2,775,051.10	1,874,751.91	1,789,322.16	1,318,122.20
Human Services	H	7,262,508.09	6,554,768.73	5,861,933.73	5,346,061.30
Child Support Enforc. Admin.	HC	1,193,849.39	1,072,936.22	1,205,604.01	1,052,543.92
911 Program	HLP	836,047.33	803,268.15	816,033.89	781,841.96
Indigent Guardianship	IG	13,350.00	7,786.00	11,964.00	10,822.00
Real Estate Assessment	J	2,050,574.43	1,461,685.72	2,310,877.87	1,581,520.40
Juvenile Probate Comput.	JCC	22,500.00	3,500.00	24,300.00	7,300.00
Juvenile I & A	JIA			200.00	0.00
Juvenile Indigent Drivers	JID	250.00	0.00	250.00	0.00
Juvenile/Prob Comput.	JPC	10,000.00	1,500.00	7,200.00	0.00
Juvenile Recovery	JRF	17,691.12	10,868.69	19,376.22	12,477.55
Co Engineer	K	6,799,448.77	6,195,635.26	7,251,652.55	6,395,136.52
Soil and Water Fund	L	455,595.00	441,851.55	459,942.28	373,638.47
Law Library	LAW			346,443.52	74.32%
LEA Training	LEA	6,405.00	3,398.50	10,686.50	3,682.00
800 Communications	MHZ	910,293.89	815,958.82	879,821.62	805,878.85
Municipal Road Tax	MRT	318,861.87	117,601.67	272,179.08	0.00
County Home Improv.	N1	4,500.00	3,450.24	2,100.00	1,980.00
Computer Equip. Improv.	N3	283,488.02	167,181.81	170,303.37	90,483.77
Building Improv. Fund	N5	730,098.14	613,837.54	139,838.00	109,408.01
Youth Center Improv.	N11	0.00	0.00	0.00	0.00
800 Comm. - Perm. Improv.	N12	5,108,639.35	3,818,558.60	1,988,614.04	1,206,394.60
Newbury HUD	NHD	0.00	39,969.88	0.00	111,807.12
NSP	NSP	69,642.27	69,636.27	65,393.50	65,392.50



**Departmental Expense Analysis**

**2009**

**2010**

Department	Acct #	2009												2010			% Expended
		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals	Totals	Percent Of Change	
<b>General Fund:</b>																	
Commissioner	A01				841,207.43	784,702.32	93.28%				735,668.87	674,511.98	91.69%				
Microfilm Board	A01				276,410.83	251,581.61	91.02%				236,835.11	215,609.25	91.04%				
Auditor	A01				742,510.31	694,440.72	93.53%				726,472.12	651,209.47	89.64%				
Treasurer	A01				329,342.31	308,995.31	93.82%				341,161.14	318,971.84	93.50%				
Other Finance Admin.	A01				254,939.23	217,216.07	85.20%				246,426.92	227,383.33	92.27%				
Bank Charges	A01				40,400.00	33,440.00	82.77%				36,280.00	33,580.00	92.56%				
Prosecutor	A01				1,282,244.04	1,180,291.95	92.05%				1,267,945.96	1,157,589.01	91.30%				
Budget Commission	A01				300.00	135.98	45.33%				300.00	0.00	0.00%				
Bureau of Inspection	A01				80,000.00	70,805.13	88.51%				86,500.00	86,171.32	99.62%				
Planning	A01				276,901.45	264,992.10	95.70%				190,318.03	181,241.17	95.23%				
ADP Board	A01				948,769.39	866,066.68	91.28%				914,030.50	832,149.69	91.04%				
Court of Appeals	A02				61,148.15	48,944.90	80.04%				73,748.15	55,862.08	75.75%				
Jury Commission	A02				8,818.07	6,927.65	78.56%				9,900.91	7,281.60	73.54%				
Adult Probation Dept.	A02				103,206.79	102,661.20	99.47%				102,562.63	101,550.41	99.01%				
Juvenile Court	A02				587,740.20	507,993.41	86.43%				568,752.24	483,931.14	85.09%				
Juvenile Probation Dept.	A02				310,126.10	300,781.57	96.99%				299,452.74	292,117.90	97.55%				
Detention Home	A02				439,000.00	437,638.00	99.69%				395,280.18	395,280.00	100.00%				
Probate Court	A02				234,875.02	202,846.49	86.36%				222,896.39	211,854.72	95.05%				
Clerk of Courts	A02				539,683.62	516,304.11	95.67%				534,910.85	510,117.86	95.37%				
Coroner	A02				145,980.47	126,562.91	86.70%				140,999.00	124,975.97	88.64%				
Lab & Morgue	A02				274,749.48	253,177.36	92.15%				267,961.84	252,994.30	94.41%				
Municipal Court	A02				171,906.79	167,508.68	97.44%				171,435.66	168,683.11	98.39%				
Board of Elections	A03				884,362.74	729,565.42	82.50%				907,586.28	827,482.33	91.17%				
Building & Grounds Maint	A04				2,620,544.70	1,845,271.56	70.42%				2,445,007.35	1,893,450.46	77.44%				
Airport	A05				0.00	0.00	0.00%				0.00	0.00	0.00%				
Sheriff	A06				9,838,895.81	9,376,727.89	95.30%				9,212,135.11	8,883,965.85	96.44%				
Recorder	A06				260,624.92	234,994.66	90.17%				256,068.45	234,213.16	91.47%				
Building	A06				478,336.95	452,253.87	94.55%				369,054.18	354,953.49	96.18%				
Emergency Mgt Grants	A06				9,998.45	9,998.45	100.00%				9,998.45	9,998.45	100.00%				
Public Defender	A06				309,400.35	299,192.72	96.70%				299,874.69	293,802.70	97.98%				
Other Agriculture Programs	A06/A07				543,706.07	541,396.80	99.58%				519,009.68	518,322.92	99.87%				
Other Health Programs	A08				318,949.02	62,396.28	19.56%				320,641.75	104,409.28	32.56%				
Veteran's	A09				477,152.25	360,371.13	75.53%				491,479.29	361,084.93	73.47%				
Public Assistance Grants	A09				101,000.00	100,055.00	99.06%				99,229.00	93,996.00	94.73%				
Sewer Transfers	A10				30,000.00	6,229.87	20.77%				30,000.00	5,061.36	16.87%				
County Engineer	A12				198,916.98	183,718.14	92.36%				164,798.42	162,728.59	98.74%				
Law Libraries	A13				58,149.98	58,090.39	99.90%				0.00	0.00	0.00%				
Commissioners - Misc.	A14/A15/A17				4,862,664.89	3,356,247.63	69.02%				4,561,008.78	3,698,195.06	81.08%				
Common Pleas	A21				840,346.47	784,724.10	93.38%				839,620.88	770,807.91	91.80%				
<b>Total General Fund</b>					<b>29,783,309.26</b>	<b>25,745,248.06</b>	<b>86.44%</b>				<b>28,095,351.55</b>	<b>25,195,538.64</b>	<b>89.68%</b>				

**GENERAL FUND**

2010 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2009		Percent Of Change
													Totals	Totals	
Commissioners	52,336	51,952	52,397	59,513	52,857	54,642	74,192	52,413	52,602	47,896	51,471	72,243	674,512	784,702	-14.04%
Microfilm Board	21,885	16,449	16,850	19,314	15,122	15,382	21,179	19,858	14,511	16,035	15,809	23,217	215,609	251,582	-14.30%
Auditor	52,195	50,777	47,212	52,528	48,884	49,801	68,766	51,268	51,842	50,526	54,338	73,071	651,209	694,441	-6.23%
Treasurer	30,782	18,735	20,091	30,897	19,171	27,544	33,888	19,312	24,733	26,286	20,008	47,524	318,972	308,995	3.23%
Postage	33,252	0	30,636	2	30,000	753	31,286	0	30,210	287	34,500	212	191,139	201,803	-5.28%
CAFR Expenses	0	0	0	8,690	5,400	1,667	0	14,475	2,240	140	409	0	33,020	14,063	134.80%
Card Service Fee	431	437	96	387	326	129	215	366	223	267	201	147	3,224	1,350	138.83%
Bank Fees	6,080	0	0	0	7,500	5,000	2,500	2,500	2,500	2,500	2,500	2,500	33,580	33,440	0.42%
Prosecutor	138,850	82,526	84,680	94,086	85,286	88,380	122,671	80,001	81,237	88,965	84,769	126,137	1,157,589	1,180,292	-1.92%
Budget Comm.	0	0	0	0	0	0	0	0	0	0	0	0	0	136	-100.00%
Bureau of Insp	0	0	3,757	15,489	13,290	18,474	0	26,854	7,222	1,086	0	0	86,171	70,805	21.70%
Planning Com.	17,357	11,042	16,059	19,257	10,970	14,415	17,927	12,068	12,050	19,058	11,780	19,258	181,241	264,992	-31.61%
ADP Board	35,978	204,613	42,540	70,593	40,999	64,796	54,406	62,128	65,263	41,727	61,908	87,198	832,150	866,067	-3.92%
Court of Appeals	0	55,862	0	0	0	0	0	0	0	0	0	0	55,862	48,945	14.13%
Jury Commission	1,248	332	332	551	332	332	1,368	332	332	370	1,258	497	7,282	6,928	5.11%
Adult Probation	7,908	7,908	7,908	8,591	7,908	7,908	10,877	7,908	7,908	7,943	7,908	10,877	101,550	102,661	-1.08%
Juvenile Court	46,290	43,808	34,546	48,014	29,252	32,372	46,569	44,150	31,728	33,402	44,137	49,664	483,931	507,993	-4.74%
Juvenile Probation	23,055	22,316	22,388	25,230	22,341	22,586	31,505	22,180	22,256	22,537	22,379	33,345	292,118	300,782	-2.88%
Detention Home	0	98,820	0	98,820	0	0	0	98,820	0	98,820	0	0	395,280	437,638	-9.68%
Probate Court	17,775	15,286	15,792	18,567	16,913	15,040	21,803	16,247	16,068	17,205	17,224	23,934	211,855	202,846	4.44%
Clerk of Courts	39,743	45,420	38,271	43,666	41,265	39,562	54,807	39,491	38,328	36,974	36,847	55,745	510,118	516,304	-1.20%
Coroner	9,431	9,543	7,015	13,877	10,034	12,360	14,400	8,201	12,141	11,732	8,132	8,109	124,976	126,563	-1.25%
Lab and Morgue	19,990	21,812	20,475	18,377	18,089	23,438	27,521	17,797	18,131	21,530	19,066	26,768	252,994	253,177	-0.07%

**GENERAL FUND**  
2010 Analysis of Monthly Expenditures

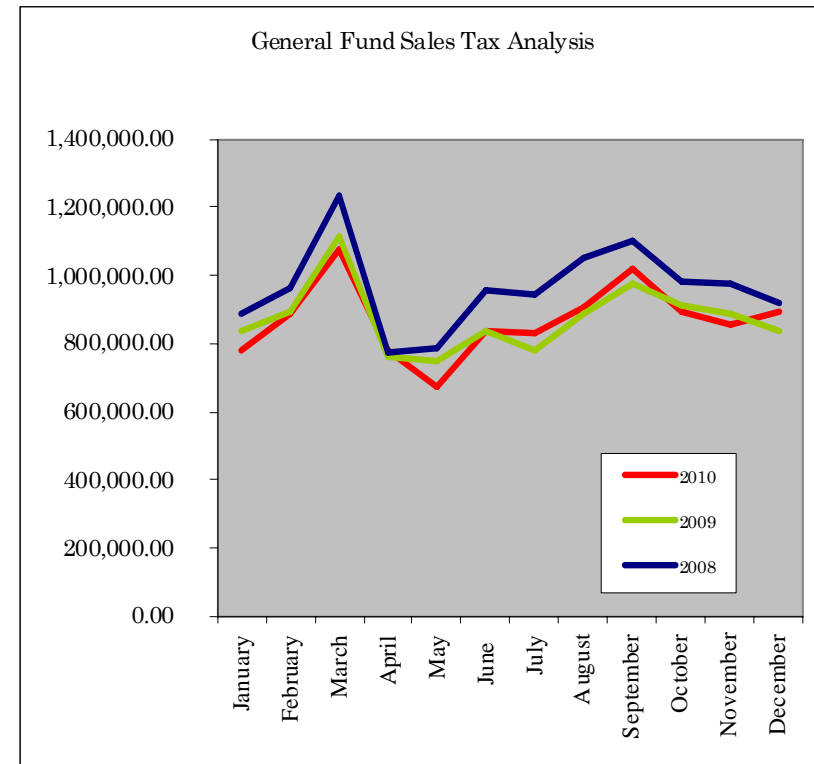
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2010 Totals	2009 Totals	Percent Of Change
Municipal Court	13,944	12,257	15,093	11,748	10,560	15,251	15,889	11,555	15,241	11,795	10,954	24,396	168,683	167,509	0.70%
Board of Elections	37,495	39,950	45,855	62,640	83,193	105,679	54,939	51,858	61,278	78,971	122,796	82,828	827,482	729,565	13.42%
Maint. & Operations	204,825	143,155	147,703	161,180	135,512	179,114	121,592	170,542	141,710	117,894	215,280	154,943	1,893,450	1,845,272	2.61%
Airport	0	0	0	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	687,835	660,196	932,595	8,883,966	9,376,728	-5.26%
Recorder	19,843	19,159	18,712	19,061	17,623	18,669	24,828	17,448	17,704	17,998	18,193	24,975	234,213	234,995	-0.33%
Building Department	43,810	23,622	26,105	27,885	24,738	24,466	36,970	23,444	23,495	23,838	47,022	29,557	354,953	452,254	-21.51%
Emergency Manag.	0	0	0	0	0	0	0	0	0	9,998	0	0	9,998	9,998	0.00%
Public Defender	24,753	21,899	21,804	24,885	22,748	22,450	32,011	22,433	21,760	22,288	22,269	34,501	293,803	299,193	-1.80%
Other Agriculture	25	116,645	25	27	119,945	416	0	540	25	699	406	304	239,057	250,181	-4.45%
Cooperative Ext.	0	69,816	0	69,816	0	0	69,816	0	0	69,816	0	0	279,265	291,216	-4.10%
Other Health Programs	6,233	3,295	2,402	4,418	0	12,473	11,363	15,405	5,922	0	42,899	0	104,409	62,396	67.33%
Veterans Services	23,614	22,670	35,365	30,377	22,916	31,663	32,923	49,639	27,028	23,181	32,171	29,539	361,085	360,371	0.20%
Public Assistant	0	0	0	24,807	0	24,807	0	0	24,807	0	19,574	0	93,996	100,055	-6.06%
Sewer Transfers	0	831	0	831	0	831	0	886	0	886	0	856	5,061	6,230	-18.76%
County Engineer	11,320	11,912	11,247	15,581	11,469	14,781	19,064	13,028	11,723	11,975	11,576	19,053	162,729	183,718	-11.42%
Law Library	0	0	0	0	0	0	0	0	0	0	0	0	0	58,090	-100.00%
Other	67,247	479,150	140,514	751,044	26,595	197,410	279,589	458,492	198,426	847,439	153,401	98,891	3,698,195	3,356,248	10.19%
Common Pleas	61,302	56,423	57,854	65,653	59,154	58,495	82,988	58,167	57,576	59,608	57,943	95,647	770,808	784,724	-1.77%
<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>2,529,478</b>	<b>1,909,323</b>	<b>2,188,531</b>	<b>25,195,539</b>	<b>25,745,248</b>	<b>-2.14%</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		2009		2010		09-2010 Percent of Increase General Fund **
	General Fund	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	445,603.50	445,502.65	891,106.15	-2.42%	
November	972,849.82	890,218.05	429,302.50	428,473.56	857,776.06	-3.64%	
December	920,097.70	837,706.13	448,594.76	448,258.06	896,852.82	7.06%	
<b>Grand Total</b>	<b>11,571,609.38</b>	<b>10,473,879.60</b>	<b>5,219,767.60</b>	<b>5,217,068.71</b>	<b>10,436,836.31</b>	<b>Overall Change -0.3537%</b>	
<b>Comparative Totals</b>	<b>11,571,609.38</b>	<b>10,473,879.60</b>			<b>10,436,836.31</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	104.37%

Provided By: Frank J. Gliha  
Geauga County Auditor