

*Proudly serving the residents of Geauga County*

**Auditor**  
**Frank J. Gliha**  
*Chief Fiscal Officer*



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*Financial Responsibility Today... Economic Rewards Tomorrow*



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**2011 Third Quarter Report**  
**“Economic State of Geauga”**



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**M E M O**

TO: Citizens of Geauga County  
 Elected Officials  
 Department Heads

FROM: Frank J. Gliha, Auditor

RE: 2011 Third Quarter Report "Economic State of Geauga"

DATE: November 15, 2011

I am pleased to present you with our 2011 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 2.97% or \$622,089 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Property Taxes* up 2.37% or \$172,581, *Sales Taxes* up 5.84% or \$454,819, *Charges for Services* up 11.77% or 256,491, *Fines and Forfeitures* up 16.50% or \$15,224, and *Other Revenue* up 23.99% or \$148,656. All other revenue categories are down as compared to last year's third quarter; *Licenses and Permits* down 29.23% or \$1,549, *Intergovernmental* down 6.16% or \$126,137, *Interest Income* down 31.44% or \$287,042, and *Transfers* down 19.18% or \$10,954.

Real Estate transfers were up from this time last year by 11.11% or 250 parcels and the conveyance tax was up 20.32% or \$161,675.

**Third Quarter General Fund Expenditures** were up .92% or \$171,712 as compared to 2010 third quarter.

**In Summary:** Revenues through the third quarter outpaced expenses by 13.23% or \$2,857,315. This is a result of the continued success in the collection of both current and delinquent taxes. September saw the unemployment rates of 5.7% and 8.5% for Geauga County and Ohio, respectively. While Geauga was the second lowest County rate in the State, unemployment continues to be a concern for Geauga County leadership. Housing inventories continue to be high. On the bright side, housing starts are trending slightly upwards and consumer spending remains encouraging. The County's wage freeze remains in effect and continues to add value as a measure of controlling expenses for the second straight year. All of the County's leadership will need to continue their focus on expenditures for the remainder of 2011 to reduce spending.

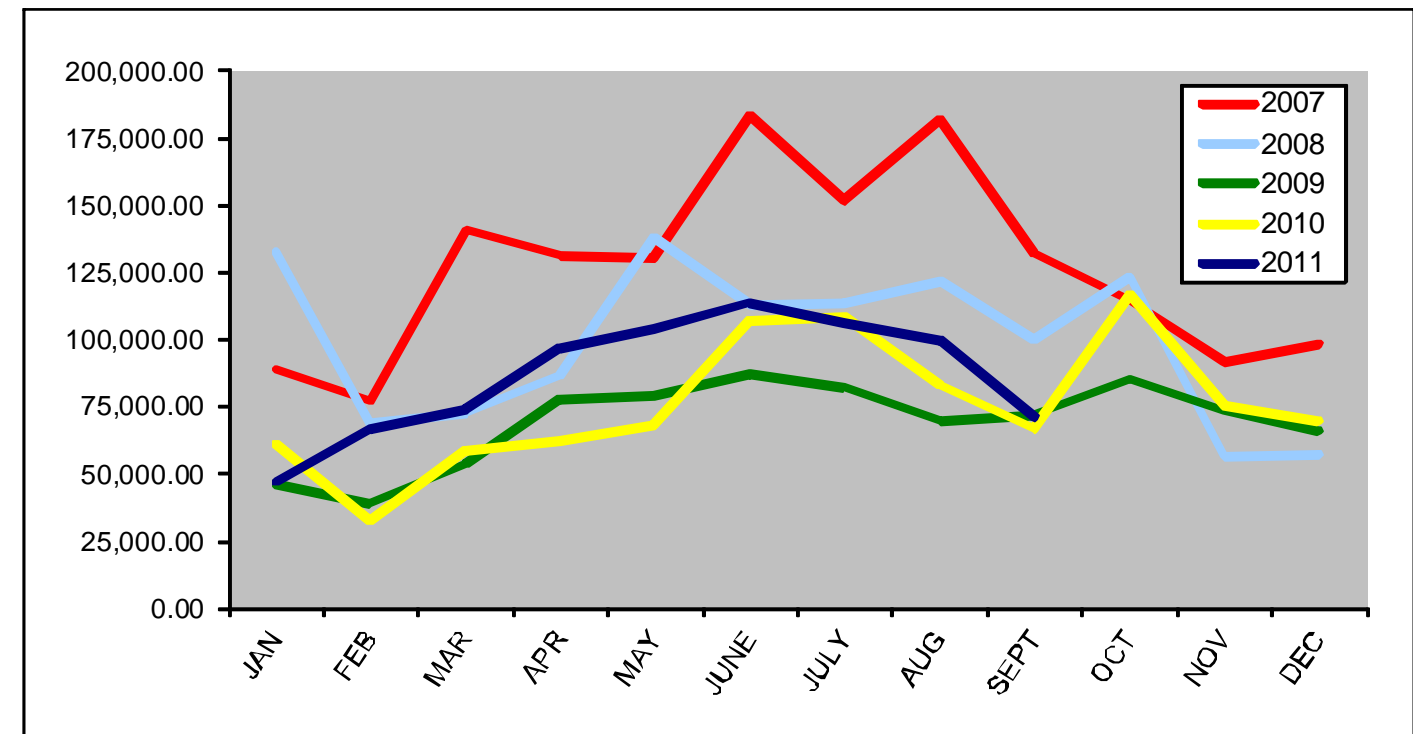
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

*Financial Responsibility Today... Economic Rewards Tomorrow*

**REAL ESTATE TRANSFERS 2007 - 2011**

<b>TOTAL CONVEYANCE, TRANSFER, &amp; PERMISSIVE FEES</b>					
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
JAN	88,355.10	132,485.70	45,934.60	61,109.00	47,052.40
FEB	77,151.30	68,802.80	38,800.50	32,436.70	66,878.30
MAR	140,313.40	72,247.90	53,891.40	58,350.00	74,155.50
APR	130,953.60	86,685.50	77,718.00	62,364.00	96,387.40
MAY	130,461.90	137,809.80	79,204.40	68,160.70	104,081.50
JUNE	182,894.20	112,601.80	87,557.70	107,243.00	113,357.80
JULY	151,472.30	113,425.20	81,897.20	108,663.30	106,524.00
AUG	181,657.00	121,866.10	69,851.60	82,980.80	99,920.10
SEPT	131,635.10	99,703.10	71,990.20	66,564.50	71,189.80
OCT	114,357.10	123,080.00	84,901.20	116,372.60	
NOV	91,316.60	56,746.20	73,597.40	75,555.30	
DEC	97,868.20	57,121.30	65,795.30	69,869.00	
<b>Y - T - D</b>	<b>1,518,435.80</b>	<b>1,182,575.40</b>	<b>831,139.50</b>	<b>909,668.90</b>	<b>779,546.80</b>
September Comparison Subtotals					
	1,214,894	945,628	606,846	647,872	779,547
Percentage of Change:					
		-22.164%	-35.826%	6.761%	20.324%

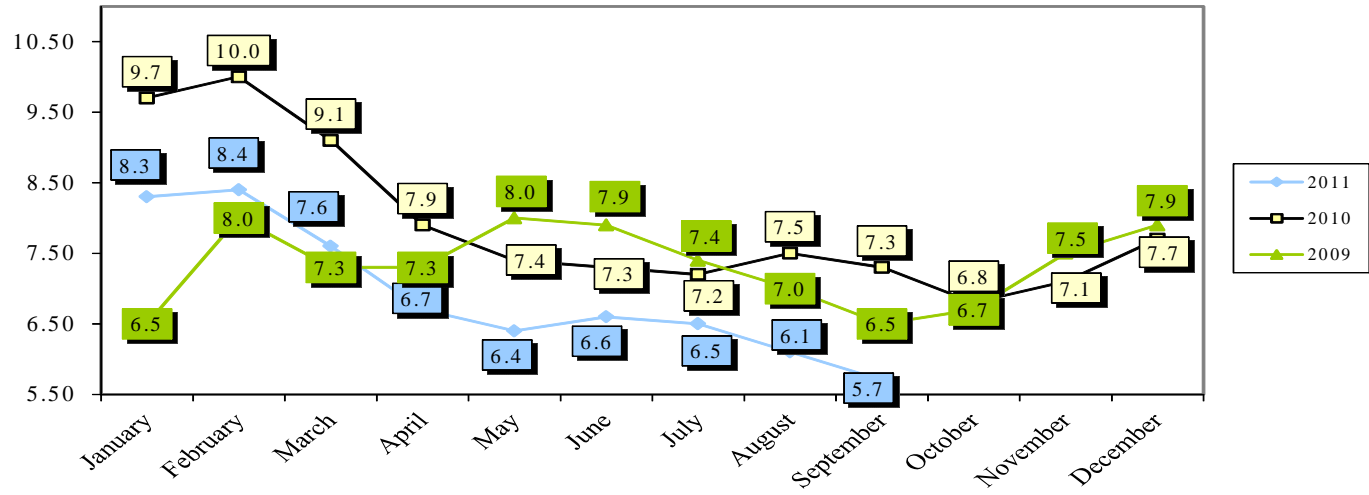
<b>TOTAL PARCELS TRANSFERRED</b>					
September Comparison Subtotals					
	3,064	2,431	2,240	2,250	2,500
Percentage of Change:					
		-20.659%	-7.857%	0.446%	11.111%



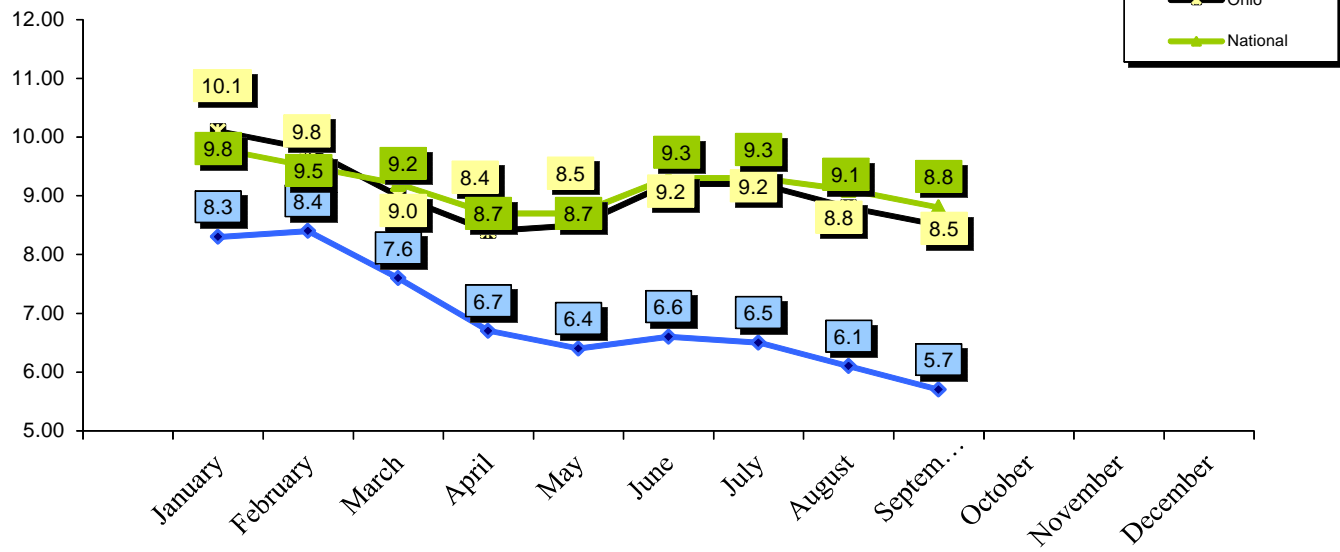
Source: Frank J. Gliha, Geauga County Auditor



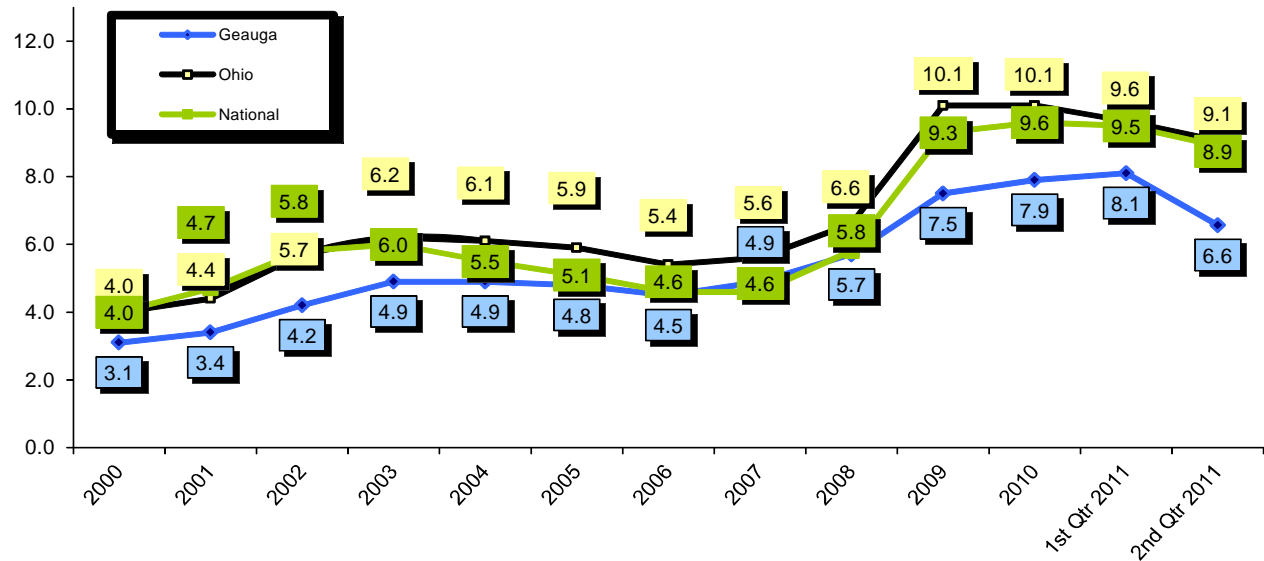
### Geauga Unemployment



### 2011 Unemployment Comparison

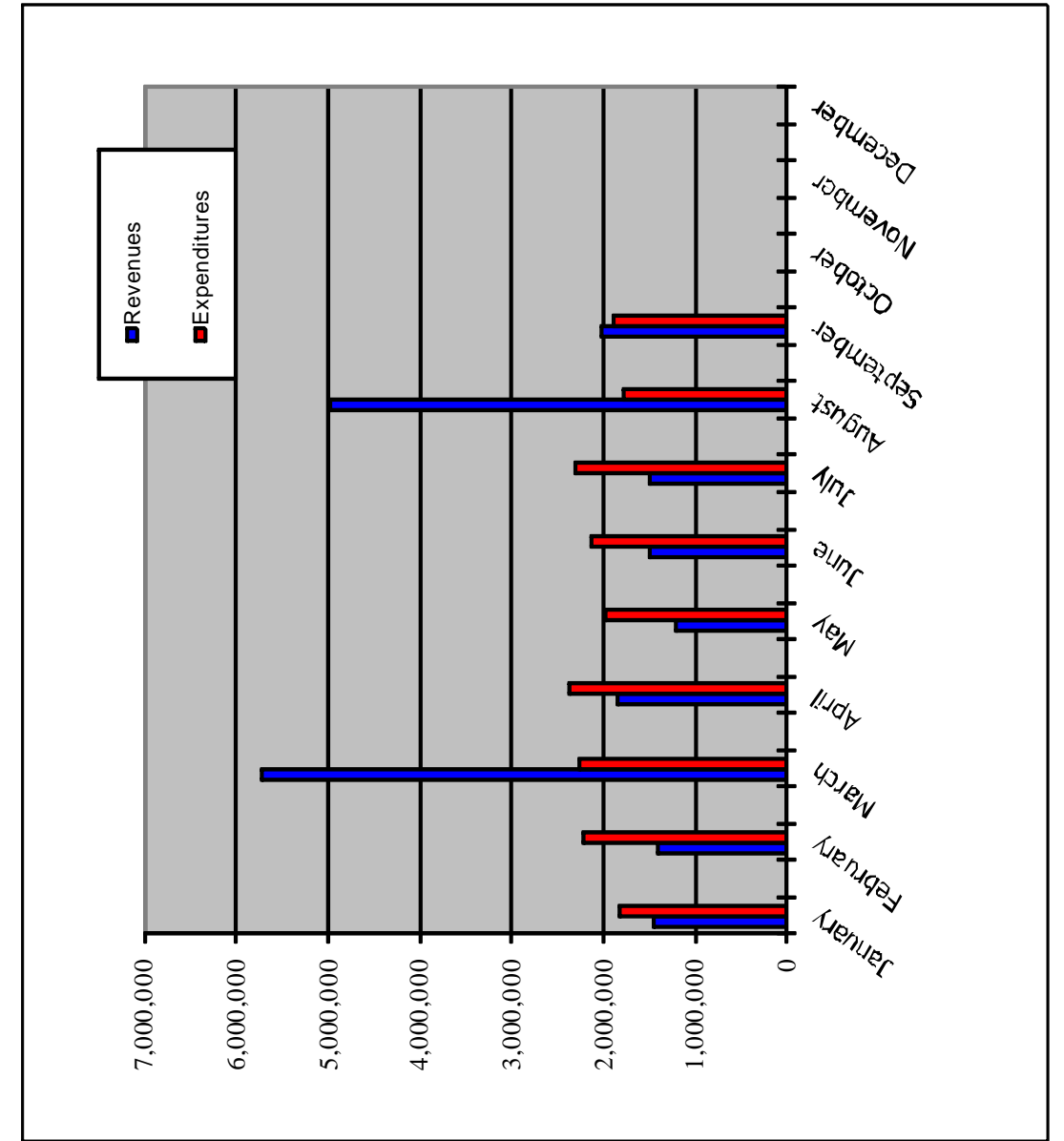


### Yearly Unemployment Comparison



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

### GENERAL FUND ANALYSIS FOR 2011



January	1,444,018	1,827,888
February	1,400,851	2,212,519
March	5,727,074	2,267,504
April	1,839,159	2,365,522
May	1,198,462	1,979,020
June	1,489,063	2,126,635
July	1,496,310	2,310,214
August	4,975,087	1,773,951
September	2,027,210	1,876,668
October		
November		
December		
<b>Y-T-D</b>	<b>21,597,235</b>	<b>18,739,920</b>
<b>Percent of Revenues</b>		
<b>In Excess of Expenses</b>		<b>13.230%</b>

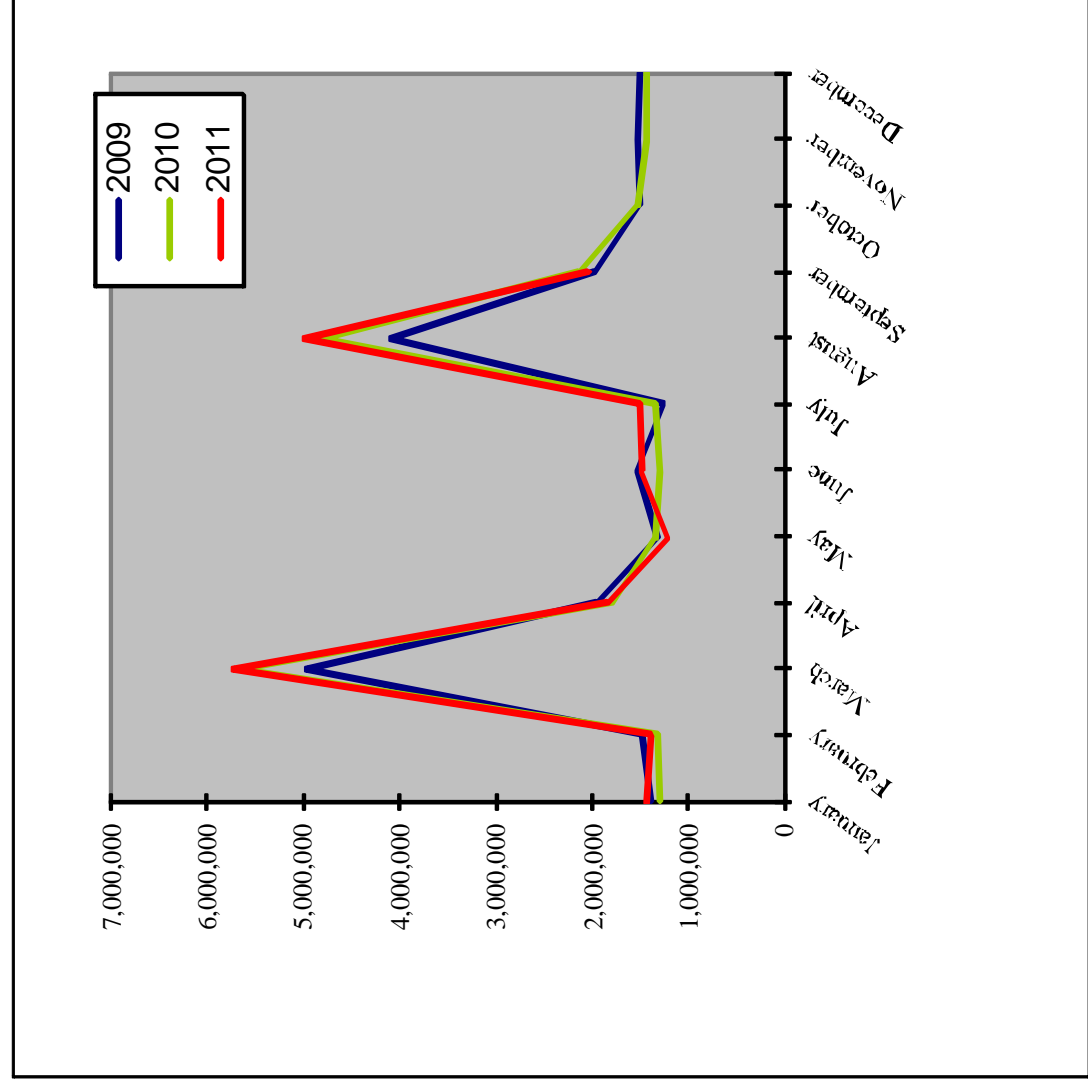
GENERAL FUND REVENUE ANALYSIS  
FOR THE LAST THREE YEARS

	2009	2010	2011
January	1,985,054	1,293,228	1,444,018
February	1,477,377	1,928,993	1,400,851
March	4,971,217	5,643,142	5,727,074
April	1,934,092	1,774,909	1,839,159
May	1,819,572	1,852,980	1,198,462
June	1,538,302	1,801,797	1,489,063
July	1,250,963	1,944,408	1,496,310
August	4,077,443	4,805,243	4,975,087
September	1,972,516	2,130,446	2,027,210
October	1,511,468	1,524,001	
November	1,525,348	1,430,448	
December	1,511,359	1,439,100	

Y-T-D	24,474,709	25,968,695	21,597,235
September Comparison			
Subtotals	19,926,535	20,975,146	21,597,235

Percent of Change 5.2624% 2.9658%

Provided By: Frank J. Gliha  
Geauga County Auditor



Departmental Expense Analysis

Department	Acct #	2009			2010			2011		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
HUD Housing	T94	45,500.00	6,971.37	15.32%	52,848.43	28,048.65	53.07%	28,755.00	1,696.86	5.90%
HUD - CDBG	T95	2,500.00	0.00	0.00%	2,444.46	0.00	0.00%	2,600.00	0.00	0.00%
COPS MORE	TAA	150.30	150.30	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Victim Advocate	TAB	12,446.52	12,446.52	100.00%	0.00	0.00	0.00%	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	26,107.50	9,367.69	35.88%	25,784.93	7,168.39	27.80%	15,443.82	3,583.19	23.20%
Court Security	TAG	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Volunteer Guardian Pro grt	TAJ	15,000.00	15,000.00	100.00%	15,311.43	15,000.00	97.97%	15,750.00	11,250.00	71.43%
Recycle Ohio	TAK	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Farm Land Preservation	TAM	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%	76,884.00	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%
Biennial	TAP	806.01	0.00	0.00%	500.00	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%
Esrow 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%
EP A - Land Acquisition	TAX	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
CASA Fund	TT2	137,724.77	124,949.36	90.72%	132,736.06	117,165.64	88.27%	128,973.00	89,065.52	69.06%
IAP	TT5	33,062.46	27,908.10	84.41%	42,848.29	34,410.26	80.31%	56,753.76	38,856.48	68.47%
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	82,861.70	46,494.04	56.11%	71,739.96	67,916.05	94.67%	70,476.85	57,404.77	81.45%
Commissary	TT8	68,236.46	36,651.07	53.71%	69,438.87	31,330.57	45.05%	57,473.19	30,078.91	52.34%
Victims of Crime	TT9	62,859.52	49,820.96	79.26%	63,123.72	42,312.99	67.03%	50,807.22	28,642.29	56.37%
Cops Fast	TTA	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Prertrial Release	TTB	22,391.45	21,916.75	97.88%	20,836.00	20,030.32	97.06%	20,843.96	15,109.18	72.49%
MRDD Donation	TTC	46,000.00	11,391.62	24.76%	0.00	0.00	0.00%	0.00	0.00	0.00%
County Cop Education	TTF	667.13	667.13	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Comm Dev Block Grant	TTI	208,550.57	175,612.57	84.21%	384,116.13	242,700.18	63.18%	577,290.16	70,216.55	12.16%
Victim/Witness	TTJ	69,405.32	61,762.50	88.99%	70,624.42	62,860.58	89.01%	69,596.00	43,604.59	62.65%
Emergency Planning	TTK	52,000.00	33,603.91	64.62%	23,500.00	15,476.72	65.86%	14,307.44	12,288.40	85.89%
Criminal Investigation	TTL	74,765.85	74,765.85	100.00%	59,913.95	59,869.93	99.93%	79,970.00	43,241.87	54.07%
MR/DD Residential Service	TTM	2,312,846.10	2,179,795.87	94.25%	2,968,596.64	2,056,223.28	69.28%	2,732,241.13	1,034,295.28	37.86%
Family First Council	TTN	1,803,496.27	1,577,667.36	87.48%	1,571,130.61	1,352,115.08	86.05%	1,469,243.02	953,424.42	64.89%
US Mars hall	TTP	16,339.88	15,060.05	92.17%	0.00	0.00	0.00%	0.00	0.00	0.00%
PSIR report	TTR	0.00	0.00	0.00%	0.00	0.00	0.00%	15,805.45	5,610.90	35.50%
Drug Prosecution	TTS	53.63	53.63	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
DARE Grant	TTW	98,597.49	81,652.44	82.81%	91,420.00	86,316.86	94.42%	72,218.40	16,192.15	22.42%
Help America Vote	TTX	0.00	0.00	0.00%	4,695.98	4,695.98	100.00%	0.00	0.00	0.00%
BOE Recount	TTY	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Intensive Supervision	TTZ	55,653.04	50,499.22	90.74%	48,730.81	45,821.36	94.03%	49,118.33	33,465.17	68.13%
Unclaimed Money	U01	100,000.00	40,871.33	40.87%	100,000.00	78,314.49	78.31%	100,000.00	17,455.77	17.46%
Liability Insurance	U05	7,000.00	4,250.00	60.71%	9,577.28	7,077.28	73.90%	15,000.00	0.00	0.00%
Emergency Management	W	498,872.78	405,965.33	81.38%	477,838.30	337,634.17	70.66%	507,702.10	272,594.62	53.69%
Workforce Investment	WA	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Domestic Violence	WW	17,400.00	15,993.70	91.92%	16,500.00	16,106.00	97.61%	16,318.00	16,318.00	100.00%
Sheriff Rotary	X05	62,328.61	53,280.96	85.48%	49,182.34	44,279.41	89.93%	58,668.62	41,594.28	70.84%
Fair Police Rotary	X10	39,511.20	38,494.09	97.43%	43,284.00	40,988.83	94.69%	41,987.07	41,208.95	98.15%
Central Vehicle Maintenance	X20	3,049.51	49.51	1.62%	3,000.00	401.48	13.38%	1,043.50	218.51	20.94%
Sheriff Rotary	X25	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%
Youth Center	YC	7,313.68	3,645.68	49.85%	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Other Funds</b>		124,390,064.97	101,480,631.30	81.58%	117,046,547.07	95,557,490.98	81.64%	105,380,257.50	65,474,186.09	62.13%
<b>Total Expense - All Funds</b>		154,173,374.23	127,225,879.36	82.52%	145,141,898.62	120,753,029.62	83.20%	133,232,251.41	84,214,106.07	63.21%

**Departmental Expense Analysis**

Department	Acct #	2009				2010				2011			
		Appropriations		Expenditures		Appropriations		Expenditures		Appropriations		Expenditures	
		March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	Totals	Percent
General Bond Retirement	OIG	2,511,747.39	1,376,747.39	1,376,747.39	54.81%	626,748.00	591,747.39	94.42%	604,248.00	537,500.00	88.95%		
G.O. Retirement Fund	OIN	4,583,410.00	4,583,318.68	4,583,318.68	100.00%	2,806,000.00	2,800,631.10	99.81%	2,778,000.00	2,207,463.16	79.46%		
Park Debt	OIP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Special Assess Bond Fun	O2S	448,278.00	416,531.22	416,531.22	92.92%	444,983.00	413,235.82	92.87%	445,726.00	40,475.63	9.08%		
Mortgage Revenue Bond	O3M	13,450.00	13,450.00	13,450.00	100.00%	14,100.00	14,100.00	100.00%	17,700.00	13,700.00	100.00%		
Parkman Revenue	O4M	0.00	0.00	0.00	0.00%	175,000.00	172,636.99	98.65%	178,000.00	177,437.50	99.68%		
OWDA	O5M	4,898,993.48	4,868,904.52	4,868,904.52	99.39%	1,130,000.00	1,125,913.44	99.64%	1,375,000.00	659,123.94	47.94%		
Ohio Housing Trust	OHT	0.00	0.00	390,223.00	0.00%	0.00	384,939.00	0.00%	0.00	339,183.50	0.00%		
Water Resources	P	6,174,577.19	5,643,244.60	5,643,244.60	91.39%	6,237,110.65	5,644,387.84	90.50%	5,428,773.67	3,604,995.84	66.41%		
Public Defender Fees	P DF	0.00	4,006.05	4,006.05	0.00%	0.00	2,728.50	0.00%	16,500.00	1,673.56	0.00%		
Probate Sp Projects/Serv	P SP/P SF	798,001.01	623,513.48	623,513.48	78.13%	969,322.59	831,400.35	85.77%	907,588.52	543,928.72	59.93%		
Water District	PW	32,133.69	293,936.81	293,936.81	91.47%	40,439.00	13,745.00	33.99%	512,915.00	487,365.00	95.02%		
Airport Construction	Q01	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Burton Heights Road Con	Q02	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
EM A Garage Constructio	Q04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Human Services Constr.	Q07	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Jail Construction	Q08	59,000.00	16,942.00	16,942.00	28.72%	30,000.00	23,176.00	77.25%	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	0.00%		
Aging Construction	Q13	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	25,000.00	0.00	0.00%		
Mental Health Constructio	Q14	232,447.00	13,707.00	13,707.00	5.90%	988,693.00	30,538.83	3.09%	1,029,500.00	93,972.25	9.13%		
County Sewer Improvement	Q23	1,820,929.44	893,921.96	893,921.96	49.09%	2,263,918.07	1,607,630.36	71.01%	2,479,093.29	199,471.95	8.05%		
Parkman Sewer	Q27	445,641.00	362,565.80	362,565.80	81.36%	13,766.96	0.00	0.00%	13,766.96	0.00	0.00%		
Valley View Sewer	Q28	1,308.29	1,308.29	1,308.29	100.00%	0.00	0.00	0.00%	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	0.00%		
Bainbridge Water	Q34	13,000.00	13,000.00	13,000.00	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Hunting Valley Constructio	Q35	20,293.59	20,293.59	20,293.59	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Geauga/Trumbull Constructio	Q39	1,476.49	1,476.49	1,476.49	100.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Metzenbaum Constructio	Q40	1,907,153.75	349,547.63	349,547.63	18.33%	3,810,886.09	1,521,535.20	39.93%	2,528,113.69	2,134,968.36	84.45%		
Park Bd Improvements	Q41	5,907,944.06	2,666,280.17	2,666,280.17	45.13%	7,239,029.00	4,855,995.18	67.08%	3,306,195.74	1,608,999.00	48.67%		
County Water	Q44	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
McFarland Sewer	Q45	35,000.00	0.00	0.00	0.00%	35,000.00	0.00	0.00%	0.00	0.00	0.00%		
Park Board Retainage Pa	Q46	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Courthouse Construction	Q47	0.00	0.00	0.00	0.00%	15,000.00	0.00	0.00%	0.00	0.00	0.00%		
Thompson WWTP	Q48	0.00	0.00	0.00	0.00%	275,000.00	52,150.96	0.00%	208,603.84	137,026.65	65.69%		
Ditches	R's	12,997.49	2,000.00	2,000.00	15.39%	115,497.5	0.00	0.00%	12,062.29	0.00	0.00%		
General Juvenile	S02	595,639.79	439,958.36	439,958.36	73.86%	779,820.97	649,327.92	83.27%	507,948.72	425,349.31	83.74%		
Metzenbaum	S03	19,045,362.40	17,200,209.40	17,200,209.40	90.31%	19,378,865.20	17,609,470.90	90.87%	18,766,504.36	13,860,380.47	73.86%		
Medicaid Risk	S04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Park Board	S05	8,884,728.47	7,636,285.52	7,636,285.52	85.95%	7,921,660.68	6,797,794.56	85.81%	7,586,194.93	4,940,884.11	65.13%		
Children's Services	SS	4,362,318.55	3,293,660.79	3,293,660.79	75.50%	3,925,825.42	2,892,359.11	73.68%	3,471,661.70	2,025,035.12	58.33%		
Sick & Vacation	SV	50,000.00	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Storm Water	SW	32,912.00	12,912.26	12,912.26	39.23%	32,317.40	13,691.68	42.37%	33,855.40	8,425.91	24.89%		
Revolving Loan	T02	1,174,552.00	668,899.00	668,899.00	56.95%	1,359,660.26	784,617.24	57.71%	1,003,519.89	317,961.79	31.68%		
Infrastructure Loans	T03	14,300.00	2,526.00	2,526.00	17.66%	125,299.37	2,462.50	1.97%	222,000.00	9,950.00	4.48%		
LCL Revolving Loans	T04	153,000.00	28,963.91	28,963.91	18.93%	123,000.00	83,098.34	67.56%	138,000.00	26,578.53	19.26%		
Transportation Capital Fu	T82	203,811.00	203,811.00	203,811.00	100.00%	714,318.86	208,797.10	29.23%	703,719.09	398,836.32	56.68%		
Aging	T88	2,743,347.62	2,522,926.45	2,522,926.45	91.97%	2,850,836.80	2,655,896.24	93.16%	3,201,084.29	2,002,400.96	62.55%		
Transportation	T89	1,405,193.65	1,261,632.00	1,261,632.00	89.78%	1,422,680.24	1,270,942.69	89.33%	1,447,125.21	1,020,669.29	70.53%		
Community Development	T93	294,259.89	278,999.79	278,999.79	94.81%	270,651.13	257,373.92	95.09%	264,889.04	189,163.19	71.41%		
<b>Property Taxes</b>		48,875	62,880	3,638,928	95,813	119,347	105,265	108,864	3,186,094	76,065	7,442,130	7,269,549	2.37%
<b>Sales Taxes</b>		821,859	943,798	1,062,149	778,474	736,330	943,089	904,973	993,241	1,062,008	8,245,921	7,791,101	5.84%
<b>Changes for Services</b>		97,322	177,904	690,408	283,695	126,855	184,907	196,374	517,655	160,089	2,435,209	2,178,718	11.77%
<b>Licenses and Permits</b>		410	444	500	380	350	954	287	200	225	3,750	5,299	-29.23%
<b>Fines and Forfeitures</b>		15,178	23,425	9,480	11,538	19,247	3,921	10,854	7,527	6,320	107,488	92,264	16.50%
<b>Intergovernmental</b>		102,705	118,749	94,528	561,497	149,305	154,046	122,528	73,944	545,104	1,922,405	2,048,542	-6.16%
<b>Interest Income</b>		245,903	26,071	95,034	29,857	9,982	29,304	81,195	16,741	91,757	625,844	912,886	-31.44%
<b>Other Revenue</b>		106,226	42,221	130,688	72,544	31,270	62,216	65,876	171,647	85,643	768,331	619,675	23.99%
<b>Transfers</b>		5,542	5,361	5,361	5,361	5,776	5,361	8,037	5,361	0	46,157	57,111	-19.18%
<b>Totals</b>		1,444,018	1,400,851	5,727,074	1,839,159	1,198,462	1,489,063	1,496,310	4,975,087	2,027,210	21,597,235	20,975,146	2.97%

**GENERAL FUND  
Analysis of 2011 Monthly Revenues**

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2011 Totals	2010 Totals	Percent Of Change
<b>Property Taxes</b>	48,875	62,880	3,638,928	95,813	119,347	105,265	108,864	3,186,094	76,065				7,442,130	7,269,549	2.37%
<b>Sales Taxes</b>	821,859	943,798	1,062,149	778,474	736,330	943,089	904,973	993,241	1,062,008				8,245,921	7,791,101	5.84%
<b>Changes for Services</b>	97,322	177,904	690,408	283,695	126,855	184,907	196,374	517,655	160,089				2,435,209	2,178,718	11.77%
<b>Licenses and Permits</b>	410	444	500	380	350	954	287	200	225				3,750	5,299	-29.23%
<b>Fines and Forfeitures</b>	15,178	23,425	9,480	11,538	19,247	3,921	10,854	7,527	6,320				107,488	92,264	16.50%
<b>Intergovernmental</b>	102,705	118,749	94,528	561,497	149,305	154,046	122,528	73,944	545,104				1,922,405	2,048,542	-6.16%
<b>Interest Income</b>	245,903	26,071	95,034	29,857	9,982	29,304	81,195	16,741	91,757				625,844	912,886	-31.44%
<b>Other Revenue</b>	106,226	42,221	130,688	72,544	31,270	62,216	65,876	171,647	85,643				768,331	619,675	23.99%
<b>Transfers</b>	5,542	5,361	5,361	5,361	5,776	5,361	8,037	5,361	0				46,157	57,111	-19.18%
<b>Totals</b>	1,444,018	1,400,851	5,727,074	1,839,159	1,198,462	1,489,063	1,496,310	4,975,087	2,027,210				21,597,235	20,975,146	2.97%

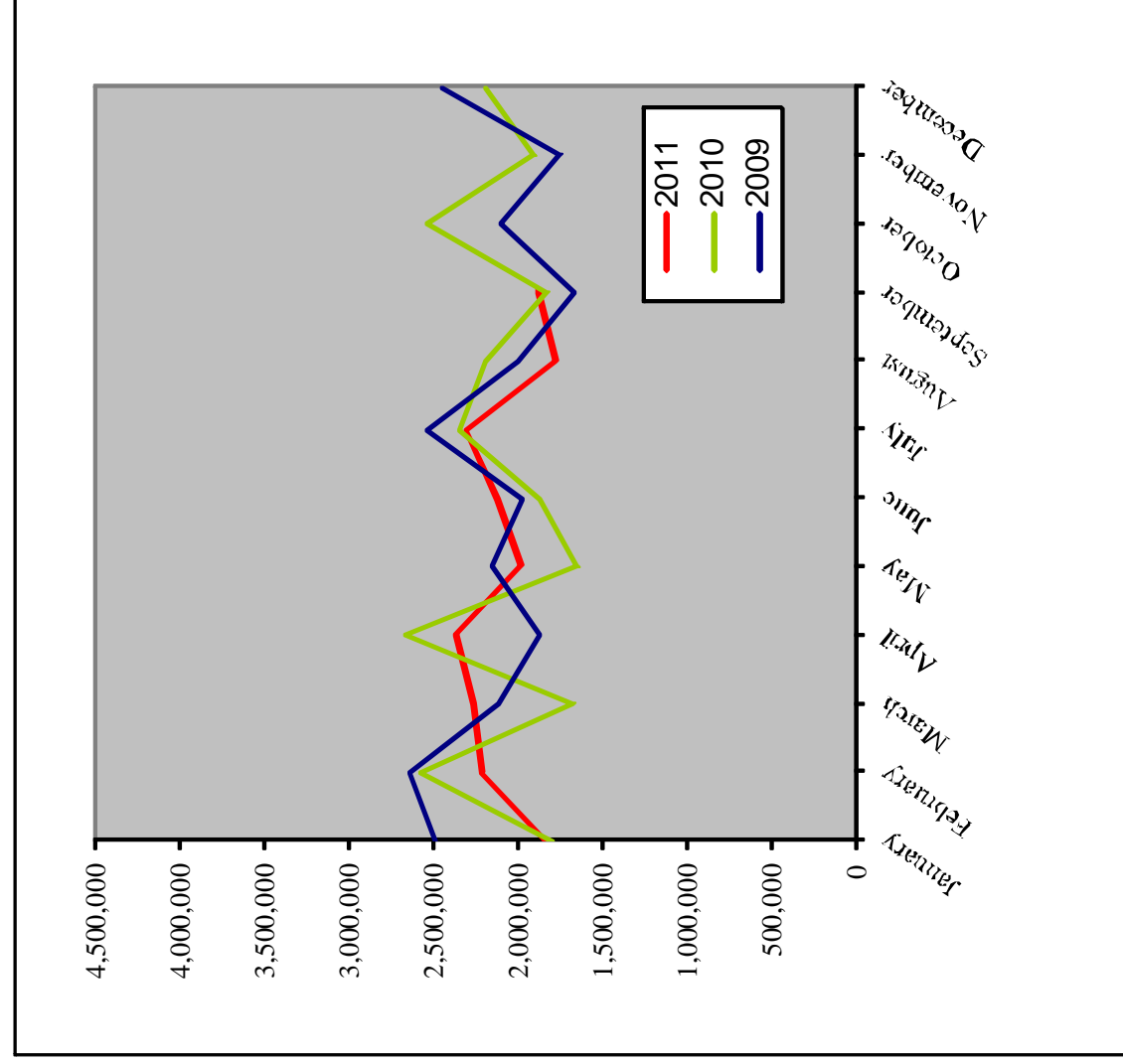
GENERAL FUND EXPENDITURES ANALYSIS  
FOR THE LAST THREE YEARS

	2009	2010	2011
January	2,489,326	1,788,421	1,827,888
February	2,637,476	2,569,932	2,212,519
March	2,112,049	1,678,286	2,267,504
April	1,871,466	2,661,221	2,365,522
May	2,154,563	1,651,219	1,979,020
June	1,972,227	1,863,998	2,126,635
July	2,532,643	2,338,056	2,310,214
August	2,001,021	2,183,898	1,773,951
September	1,668,702	1,833,178	1,876,668
October	2,100,529	2,529,478	
November	1,756,578	1,909,323	
December	2,448,667	2,188,531	
Y-T-D	25,745,248	25,195,539	18,739,920

September Comparison

Subtotals	19,439,473	18,568,208	18,739,920
Percent of Change	-	4.4819%	0.9248%

Provided By: Frank J. Gliha  
Geauga County Auditor



Departmental Expense Analysis

Department	Acct #	2009		2010		2011	
		Appropriations	Expenditures Expended %	Appropriations	Expenditures Expended %	Appropriations	Expenditures Expended %
<b>Other Funds:</b>							
Mental Health	AA	9,955,062.85	8,869,798.09	8,063,053.05	8,980,928.07	6,456,673.49	71.89%
Education & Enforcement	AEE	18,319.76	2,722.47	18,625.23	14,689.88	10,638.44	72.42%
Do g Warden	B	297,547.12	256,541.06	247,848.93	286,437.05	184,525.06	64.42%
Ohio Elections Commission	BEC	0.00	2,485.00	390.00	0.00	2,605.00	0.00%
Hotel/Motel	BED	57,841.90	56,910.67	53,465.88	45,000.00	35,861.34	79.69%
Building Standards Assessment	BSA	3,900.00	3,724.88	3,091.64	4,100.00	2,497.23	60.91%
Drug Law Enforcement	C	0.00	0.00	0.00	0.00	0.00	0.00%
Care & Custody	CCF	443,803.47	395,690.29	285,767.58	302,586.99	195,688.85	64.67%
Co urthouse Donation	CDF	0.00	0.00	19,045.00	45,000.00	2,677.50	5.95%
County Home	CH	746,451.45	683,156.34	592,515.83	608,483.49	446,605.13	73.40%
Co ncealed Handgun	CHL	82.218.70	72,948.15	76,533.43	79,792.98	50,007.28	62.67%
Clerk of Courts	CLC	15,500.00	3,500.00	7,300.00	10,000.00	0.00	0.00%
Common Pleas Comput.	CPC	6,500.00	1,500.00	11,000.00	10,000.00	0.00	0.00%
Mediation	CPM	45,410.00	12,595.08	24,224.30	72,705.00	45,085.26	62.01%
City Recorder/Micrographi	CRM	126,937.06	59,400.39	118,029.16	118,420.00	47,928.54	40.47%
Cer tificate of Title	CTA	349,511.56	321,205.68	310,492.74	335,444.98	247,906.00	73.91%
Co urt Technology	CTF	480,456.52	345,937.79	288,342.25	355,929.68	198,401.31	55.74%
Road and Bridge Fund	D	4,201,722.83	2,059,206.39	4,775,378.68	4,352,476.52	1,487,880.09	34.18%
De linquent Tax	DT	175,142.35	164,298.70	176,067.59	230,361.46	164,026.18	71.20%
Health Department	all funds	2,758,981.72	2,292,119.32	2,496,809.94	2,811,406.96	1,713,496.29	60.95%
Escrow	ERB	36,046.43	36,046.43	0.00	0.00	0.00	0.00%
GAP P Fund	GAP	1025.00	716.94	0.00	0.00	0.00	0.00%
Geauga/Tnum Solid Waste	GT	2,775,051.10	1,874,751.91	1,318,122.20	2,090,251.35	997,624.03	47.73%
Human Services	H	7,262,508.09	6,554,768.73	5,346,061.30	5,091,494.80	3,413,086.23	67.04%
Child Support Enforc. Adir	HC	1,193,849.39	1,072,936.22	1,205,604.01	1,218,627.84	763,124.46	62.62%
911 Program	HLP	836,047.33	803,268.15	816,033.89	817,103.96	484,172.42	59.25%
Indigent Guardianship	IU	13,350.00	7,786.00	11,964.00	10,822.00	9,928.00	39.28%
Real Estate Assessment	J	2,050,574.43	1,461,685.72	1,581,520.40	1,711,030.91	1,113,003.04	65.05%
Juvenile Probate Comput.	JCC	22,500.00	3,500.00	7,300.00	16,000.00	0.00	0.00%
Juvenile I & A	JIA	250.00	0.00	0.00	200.00	0.00	0.00%
Juvenile Indigent Drivers	JID	250.00	0.00	0.00	700.00	0.00	0.00%
Juvenile Prob Comput.	JPC	10,000.00	1,500.00	0.00	7,200.00	0.00	0.00%
Juvenile Recovery	JRF	17,691.12	10,868.69	19,376.22	20,587.00	10,296.28	50.01%
Juvenile Ct Sp Projects	JSP			12,477.55	8,000.00	0.00	0.00%
So Engineer	K	6,799,448.77	6,195,635.26	7,251,652.55	6,936,083.86	4,592,948.81	66.22%
Soiland Water Fund	L	455,595.00	441,851.55	459,942.28	411,743.84	261,986.20	63.63%
Law Library	LAW			346,443.52	257,489.46	193,893.32	69.00%
LEA Training	LEA	6,405.00	3,398.50	10,686.50	3,682.00	4,784.67	59.44%
800 Communications	MHZ	910,293.89	815,958.82	879,821.62	805,878.85	173,175.24	68.10%
Municipal Road Tax	MRT	318,861.87	117,601.67	272,179.08	0.00	0.00	0.00%
County Home Improv.	N1	4,500.00	3,450.24	2,100.00	1,980.00	600.00	12.00%
Computer Equip. Improv.	N3	283,488.02	167,181.81	170,303.37	90,483.77	105,166.62	60.92%
Building Improv. Fund	N5	730,098.14	613,837.54	139,838.00	109,408.01	17,816.00	17.19%
Youth Center Improv.	N11	0.00	0.00	0.00	0.00	0.00	0.00%
800 Comm. - Perm. Improv.	N12	5,108,639.35	3,818,558.60	12,06,394.60	10,57,686.15	705,723.36	66.72%
Newbury HUD	NHD	0.00	39,969.88	111,807.12	0.00	0.00	0.00%
NSP	NSP	69,642.27	69,636.27	65,393.50	65,392.50	0.00	0.00%



**Departmental Expense Analysis**

Department	Acct #	2009			2010			2011		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
<b>General Fund:</b>										
Commissioner	A01	841,207.43	784,702.32	93.28%	735,668.87	674,511.98	91.69%	678,757.92	442,664.33	65.22%
Microfilm Board	A01	276,410.83	251,581.61	91.02%	236,835.11	215,609.25	91.04%	222,581.12	160,210.04	71.98%
Auditor	A01	742,510.31	694,440.72	93.53%	726,472.12	651,209.47	89.64%	730,835.41	504,535.96	69.04%
Treasurer	A01	329,342.31	308,995.31	93.82%	341,161.14	318,971.84	93.50%	323,367.19	216,758.91	67.03%
Other Finance Admin.	A01	254,939.23	217,216.07	85.20%	246,426.92	227,383.33	92.27%	232,617.65	195,598.84	84.09%
Bank Charges	A01	40,400.00	33,440.00	82.77%	36,280.00	33,580.00	92.56%	32,500.00	22,500.00	69.23%
Prosecutor	A01	1,282,244.04	1,180,291.95	92.05%	1,267,945.96	1,157,589.01	91.30%	1,262,882.57	885,482.71	70.12%
Budget Commission	A01	300.00	135.98	45.33%	300.00	0.00	0.00%	300.00	78.00	26.00%
Bureau of Inspection	A01	80,000.00	70,803.13	88.51%	86,500.00	86,171.32	99.62%	86,500.00	85,259.47	98.57%
Planning	A01	276,901.45	264,992.10	95.70%	190,318.03	181,241.17	95.23%	187,106.28	125,894.69	67.29%
ADP Board	A01	948,769.39	866,066.68	91.28%	914,030.50	832,149.69	91.04%	978,007.42	715,738.10	73.18%
Court of Appeals	A02	61,148.15	48,944.90	80.04%	73,748.15	55,862.08	75.75%	73,248.15	43,261.82	59.06%
Jury Commission	A02	8,818.07	6,927.65	78.56%	9,900.91	7,218.60	73.54%	9,939.74	4,575.64	46.03%
Adult Probation Dept.	A02	103,206.79	102,661.20	99.47%	102,562.63	101,550.41	99.01%	106,305.75	71,322.01	67.09%
Juvenile Court	A02	587,740.20	507,993.41	86.43%	568,752.24	483,931.14	85.09%	559,181.17	359,862.59	64.85%
Juvenile Probation Dept.	A02	310,126.10	300,781.57	96.99%	299,452.74	292,117.90	97.55%	303,663.31	218,913.39	72.09%
Detention Home	A02	439,000.00	437,638.00	99.69%	395,280.18	395,280.00	100.00%	325,000.00	241,584.00	74.33%
Probate Court	A02	234,875.02	202,846.49	86.36%	222,896.39	211,854.72	95.05%	236,324.62	159,482.86	67.48%
Clerk of Courts	A02	539,683.62	516,304.11	95.67%	534,910.85	510,117.86	95.37%	529,428.79	376,471.85	71.11%
Coroner	A02	145,980.47	126,562.91	86.70%	140,999.00	124,975.97	88.64%	147,591.89	92,079.72	62.39%
Lab & Morgue	A02	274,749.48	253,177.36	92.15%	267,961.84	252,994.30	94.41%	147,235.42	110,388.72	75.42%
Municipal Court	A02	171,906.79	167,508.68	97.44%	171,435.66	168,683.11	98.39%	175,960.36	109,718.71	62.35%
Board of Elections	A03	884,362.74	729,565.42	82.50%	907,586.28	827,482.33	91.17%	916,301.62	558,304.98	60.93%
Building & Grounds Maint	A04	2,620,544.70	1,845,271.56	70.42%	2,445,007.35	1,893,450.46	77.44%	2,477,868.35	1,450,441.03	58.54%
Airport	A05	0.00	0.00	0.00%	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%	9,016,109.17	6,554,272.86	72.70%
Recorder	A06	260,624.92	234,994.66	90.17%	256,068.45	234,213.16	91.47%	260,487.60	179,691.03	68.98%
Building	A06	478,336.95	452,253.87	94.55%	369,054.18	354,953.49	96.18%	305,352.09	213,603.15	69.95%
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	309,400.35	299,192.72	96.70%	299,874.69	293,802.70	97.98%	302,332.31	213,465.53	70.59%
Other Agriculture Program	A06/A07	543,706.07	541,396.80	99.58%	519,009.68	518,322.92	99.87%	518,336.89	441,743.95	85.22%
Other Health Programs	A08	318,949.02	62,396.28	19.56%	320,641.75	104,409.28	32.56%	328,905.96	240,830.31	73.22%
Veteran's	A09	477,152.25	360,371.13	75.53%	491,479.29	361,084.93	73.47%	465,966.78	236,640.24	50.78%
Public Assistance Grants	A09	101,000.00	100,055.00	99.06%	99,229.00	93,996.00	94.73%	99,229.00	66,988.00	67.51%
Sewer Transfers	A10	30,000.00	6,229.87	20.77%	30,000.00	5,061.36	16.87%	20,000.00	321.00	1.61%
County Engineer	A12	198,916.98	183,718.14	92.36%	164,798.42	162,728.59	98.74%	154,574.88	118,837.18	77.35%
Law Libraries	A13	58,149.98	58,090.39	99.90%	0.00	0.00	0.00%	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%	4,804,357.63	2,754,419.93	57.33%
Common Pleas	A21	840,346.47	784,724.10	93.38%	839,620.88	770,807.91	91.80%	827,101.42	574,377.43	69.44%
<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>	<b>27,851,993.91</b>	<b>18,739,919.98</b>	<b>67.28%</b>

**GENERAL FUND**  
2011 Analysis of Monthly Expenditures

Department	Acct #	January	February	March	April	May	June	July	August	September	October	November	December	2011 Totals	2010 Totals	Percent Of Change
		<b>Commissioners</b>		45,345	44,166	45,083	52,156	47,899	47,258	65,962	48,082	46,713				442,664
<b>Microfilm Board</b>		22,344	17,635	15,489	17,266	15,947	16,455	22,851	16,103	16,119				160,210	160,549	-0.21%
<b>Auditor</b>		55,696	52,154	51,638	56,337	53,306	53,135	75,264	53,723	53,283				504,536	473,274	6.61%
<b>Treasurer</b>		20,330	24,344	21,747	27,731	26,844	19,106	38,498	18,812	19,349				216,759	225,153	-3.73%
<b>Postage</b>		30,959	0	30,210	576	30,002	48,678	0	30,000	210				170,635	156,139	9.28%
<b>CAPR Expenses</b>		0	0	9,780	640	1,820	6,915	2,038	1,300	150				22,643	32,472	-30.27%
<b>Card Service Fee</b>		188	40	240	201	579	245	31	287	511				2,321	2,610	-11.08%
<b>Bank Fees</b>		0	5,000	0	5,000	2,500	2,500	0	5,000	2,500				22,500	26,080	-13.73%
<b>Prosecutor</b>		145,472	96,390	87,046	91,018	85,794	87,295	130,166	80,845	81,457				885,483	857,718	3.24%
<b>Budget Comm.</b>		0	0	0	0	0	78	0	0	0				78	0	0.00%
<b>Bureau of Insp</b>		0	0	0	26,665	20,252	15,134	21,518	1,336	355				85,259	85,086	0.20%
<b>Planning Com.</b>		12,725	12,297	11,242	11,977	29,888	11,233	15,108	10,621	10,803				125,895	131,145	-4.00%
<b>ADP Board</b>		71,604	132,885	205,215	36,581	57,960	32,436	64,663	81,700	32,695				715,738	641,316	11.60%
<b>Court of Appeals</b>		0	0	43,262	0	0	0	0	0	0				43,262	55,862	-22.56%
<b>Jury Commission</b>		332	332	548	454	1,326	332	497	424	332				4,576	5,157	-11.27%
<b>Adult Probation</b>		8,017	8,017	8,017	8,576	8,017	8,017	9,448	6,408	6,804				71,322	74,823	-4.68%
<b>Juvenile Court</b>		43,228	42,679	33,120	51,436	33,671	32,522	46,598	44,089	32,520				359,863	356,728	0.88%
<b>Juvenile Probation</b>		23,110	22,703	23,086	27,175	22,711	22,495	31,834	23,040	22,759				218,913	213,858	2.36%
<b>Detention Home</b>		0	0	80,528	80,528	0	0	80,528	0	0				241,584	296,460	-18.51%
<b>Probate Court</b>		18,846	16,208	16,079	20,004	16,554	18,066	21,110	16,573	16,042				159,483	153,492	3.90%
<b>Clerk of Courts</b>		47,349	41,824	39,583	41,737	39,309	39,556	52,036	36,921	38,156				376,472	380,552	-1.07%
<b>Coroner</b>		8,187	7,038	5,787	6,157	14,187	20,187	9,363	10,587	10,587				92,080	97,003	-5.08%
<b>Lab and Morgue</b>		23,421	18,137	4,885	35,651	6,143	7,765	5,968	5,569	3,500				111,039	185,630	-40.18%

2011 Analysis of Monthly Expenditures

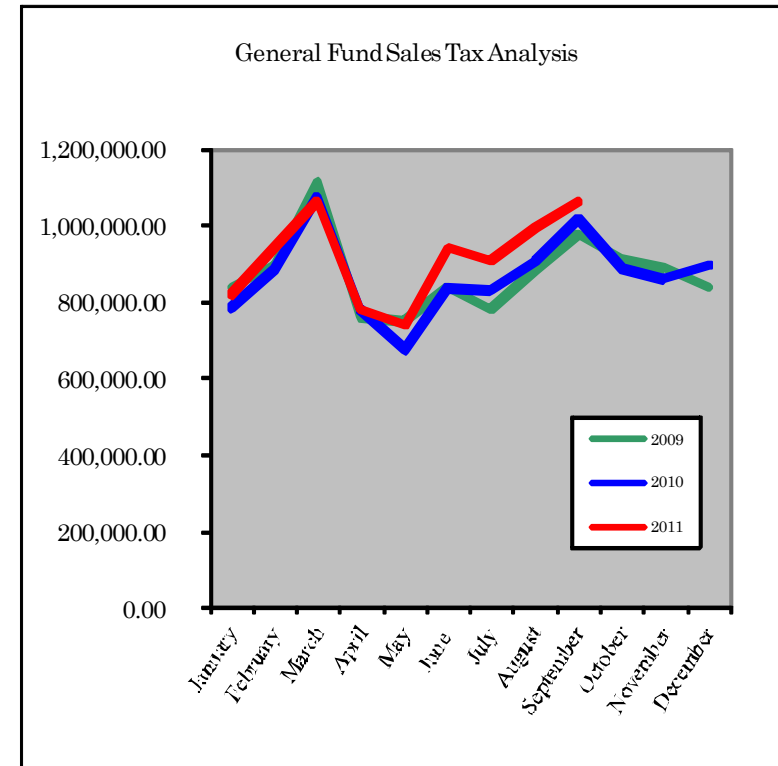
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2011 Totals	2010 Totals	Percent Of Change
Municipal Court	12,705	11,313	11,052	15,340	10,169	9,206	20,415	8,861	10,656				109,719	121,538	-9.72%
Board of Elections	42,374	48,937	42,460	120,331	43,664	108,650	57,706	51,583	42,600				558,305	542,887	2.84%
Maint. & Operations	179,459	158,260	183,021	149,830	173,789	107,681	148,403	173,230	176,768				1,450,441	1,405,334	3.21%
Airport	0	0	0	0	0	0	0	0	0				0	0	0.00%
Sheriff	718,776	711,797	684,211	751,037	790,270	662,557	909,832	677,986	647,805				6,554,273	6,603,340	-0.74%
Recorder	21,747	20,561	18,536	19,552	18,610	18,792	25,662	18,026	18,206				179,691	173,047	3.84%
Building Department	35,864	20,049	20,138	22,860	22,073	22,230	27,720	21,980	20,689				213,603	254,536	-16.08%
Emergency Manag.	0	0	0	0	0	0	0	0	0				0	0	0.00%
Public Defender	20,911	22,720	23,747	24,091	22,858	22,472	31,526	23,319	21,772				213,417	214,744	-0.62%
Other Agriculture	0	50	116,645	55	119,945	25	25	25	25				236,795	237,648	-0.36%
Cooperative Ext.	0	0	68,316	68,316	0	0	68,316	0	0				204,949	209,449	-2.15%
Other Health Programs	15,042	19,193	163,266	2,806	5,698	5,295	1,492	15,523	12,516				240,830	61,510	291.53%
Veterans Services	31,135	21,132	31,021	24,215	23,327	30,712	30,894	23,273	20,933				236,640	276,195	-14.32%
Public Assistant	0	0	0	0	0	44,382	0	0	22,607				66,988	74,422	-9.99%
Sewer Transfers	0	0	321	0	0	0	0	0	0				321	3,349	-90.42%
County Engineer	11,007	10,926	10,943	13,430	11,023	14,142	15,322	11,579	13,463				111,837	120,125	-6.90%
Other	104,649	566,910	95,554	490,195	164,749	531,204	195,253	191,366	414,541				2,754,420	2,598,465	6.00%
Common Pleas	57,068	58,823	65,688	65,599	58,135	59,877	84,165	65,780	59,241				574,377	557,610	3.01%
<b>Grand Total</b>	<b>1,827,888</b>	<b>2,212,519</b>	<b>2,267,504</b>	<b>2,365,522</b>	<b>1,979,020</b>	<b>2,126,635</b>	<b>2,310,214</b>	<b>1,773,951</b>	<b>1,876,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,739,920</b>	<b>18,568,208</b>	<b>0.92%</b>

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

Geauga County  
Analysis of Sales Tax Revenues  
For the Years 2009 through 2011

	2009		2010		2011		10-2011 Percent of Increase General Fund **
	General Fund	General Fund	Prior 1/2%	New 1/2%	Total		
January	838,963.94	783,490.56	410,737.20	411,121.33	821,858.53	4.90%	
February	894,351.16	885,774.11	471,962.16	471,835.47	943,797.63	6.55%	
March	1,115,260.43	1,073,640.68	531,123.90	531,025.45	1,062,149.35	-1.07%	
April	762,385.99	777,675.14	389,307.26	389,167.05	778,474.31	0.10%	
May	747,643.20	674,461.76	368,207.68	368,122.07	736,329.75	9.17%	
June	835,783.80	838,097.71	471,569.30	471,520.13	943,089.43	12.53%	
July	778,042.62	831,976.19	452,509.10	452,463.99	904,973.09	8.77%	
August	884,232.04	906,652.69	497,394.48	495,846.12	993,240.60	9.55%	
September	976,086.63	1,019,332.44	531,880.46	530,127.43	1,062,007.89	4.19%	
October	913,205.61	891,106.15					
November	890,218.05	857,776.06					
December	837,706.13	896,852.82					
<b>Grand Total</b>	<b>10,473,879.60</b>	<b>10,436,836.31</b>	<b>4,124,691.54</b>	<b>4,121,229.04</b>	<b>8,245,920.58</b>	<b>Overall Change 5.8377%</b>	
Comparative Totals Thru September	7,832,749.81	7,791,101.28			8,245,920.58		

\*\* % is for total sales tax collected.



	Sales Tax Certified Revenue	Y-T-D Percent Received
2009	10,500,000	99.75%
2010	10,000,000	104.37%
2011	10,000,000	82.46%

Provided By: Frank J. Gliha  
Geauga County Auditor