

# Geauga County, Ohio

Tracy A. Jemison, AAS  
Geauga County Auditor



**2005 Third Quarter Report  
“Economic State of Geauga”**



# Tracy A. Jemison, AAS

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## Geauga County Auditor

### MEMO

TO: Citizens of Geauga County  
Elected Officials  
Department Heads

FROM: Tracy A. Jemison, AAS, Auditor

RE: 2005 Third Quarter Report "Economic State of Geauga"

DATE: October. 5, 2005

I am pleased to present you with our 2005 Third Quarter Report. The purpose of this report is to provide accurate and timely financial information on a quarterly basis in a cash format 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:** were up 20.70% or \$3,454,385 as compared to last year at this time and *Sales Tax* revenues are up 38.79% or \$2,193,915 from last years third quarter receipts. *Property Tax* revenues were up 3.87% or \$ 245,591 as compared to last year at this same time, *Fines and Forfeitures* were up 13.88% or \$18,661, *Charges for Services* was up .10% or \$ 2,253, *Intergovernmental* was up 27.22% or \$366,137, *Interest Income* was up 61.16 % or \$303,991, *Other Revenue* was up 16.82% or \$74,874 and *Transfers* were up \$250,059. The only revenue category that was down as compared to last year's third quarter was *Licenses and Permits* were down 18.04% or \$1,095. Without the additional 1/2% sales tax, third quarter sales tax receipts would have been up 7.64% or \$282,788 as compared to third quarter 2004. Real Estate transactions were up from last year's third quarter by 1.64% or 61 parcels, the conveyance tax is up 5.65% or \$83,187.

**Third Quarter Expenditures:** were up 2.07% or \$331,975 as compared to 2004 third quarter.

**In Summary:** We continue to see revenues outpacing expenditures by 18.85% or \$3,795,002. Revenues in the first three quarters are at 87.98% of the Budget Commission's certification and *Interest Income* continues to increase. The latest unemployment figures for August 2005 show a 4.4% unemployment rate for Geauga County as compared to a 4.0% in August of 2004. Unemployment in February 2005 was 6.4%, so we have seen a nice increase in the Geauga's workforce, however as we enter the winter months we will see an increase due to seasonal unemployment. The economy appears to continue to be strong in Geauga County with the increase in sales tax receipts. The opening of the Wal-Mart in Middlefield has also contributed to the increase in sales tax receipts. Should these trends continue we will end the year with a healthy unencumbered cash balance.

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 4270, as we are here to serve.

**Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293**

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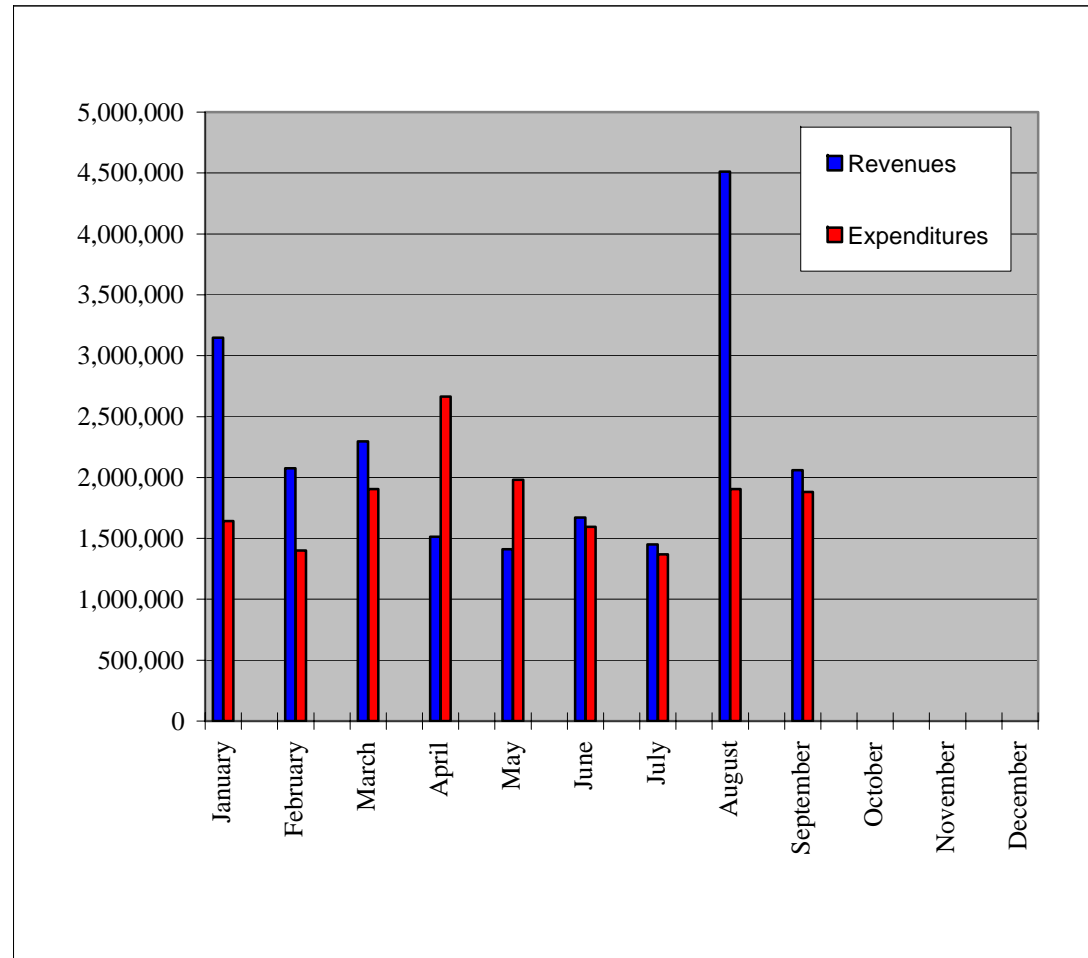
Web site: <http://www.co.geauga.oh.us/departments/auditor>

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

*Proudly serving the residents of Geauga County*

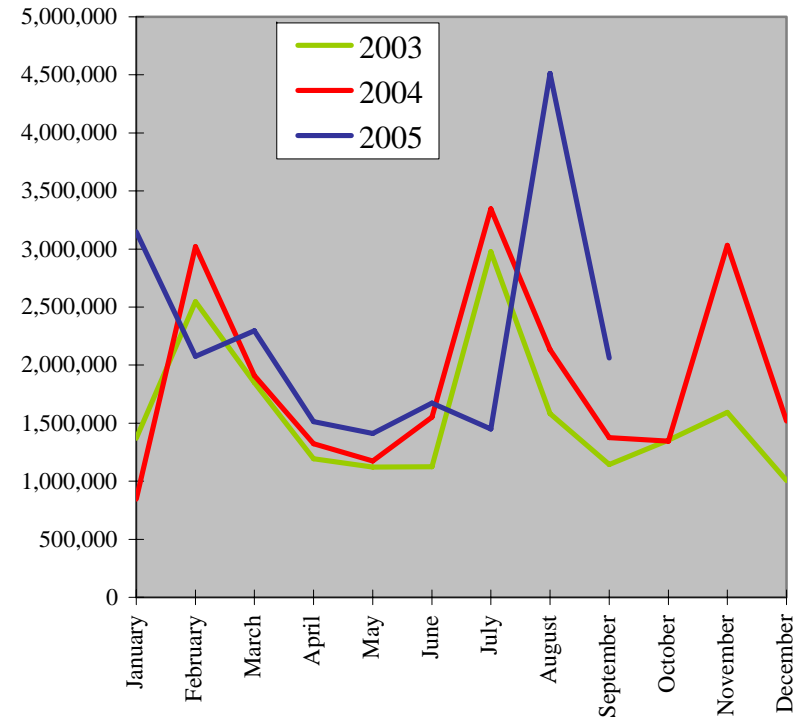
GENERAL FUND ANALYSIS  
FOR 2005

	Revenues	Expenditures
January	3,148,743	1,642,408
February	2,076,446	1,400,259
March	2,296,532	1,904,389
April	1,512,125	2,665,255
May	1,410,262	1,980,458
June	1,672,077	1,594,379
July	1,449,538	1,368,111
August	4,511,180	1,905,558
September	2,061,064	1,882,150
October		
November		
December		
Y-T-D	20,137,968	16,342,966
Percent of Revenues In Excess of Expenses		18.845%



GENERAL FUND REVENUE ANALYSIS  
FOR THE LAST THREE YEARS

	2003	2004	2005
January	1,369,496	847,077	3,148,743
February	2,547,218	3,020,847	2,076,446
March	1,848,512	1,910,628	2,296,532
April	1,192,574	1,323,848	1,512,125
May	1,121,081	1,174,064	1,410,262
June	1,124,448	1,552,704	1,672,077
July	2,977,576	3,346,934	1,449,538
August	1,581,049	2,132,236	4,511,180
September	1,142,883	1,375,245	2,061,064
October	1,354,037	1,346,176	
November	1,592,813	3,031,485	
December	1,004,908	1,518,802	
Y-T-D	18,856,595	22,580,046	20,137,968
September Comparison			
Subtotals	14,904,837	16,683,583	20,137,968
Percent of Change		11.9340%	20.7053%

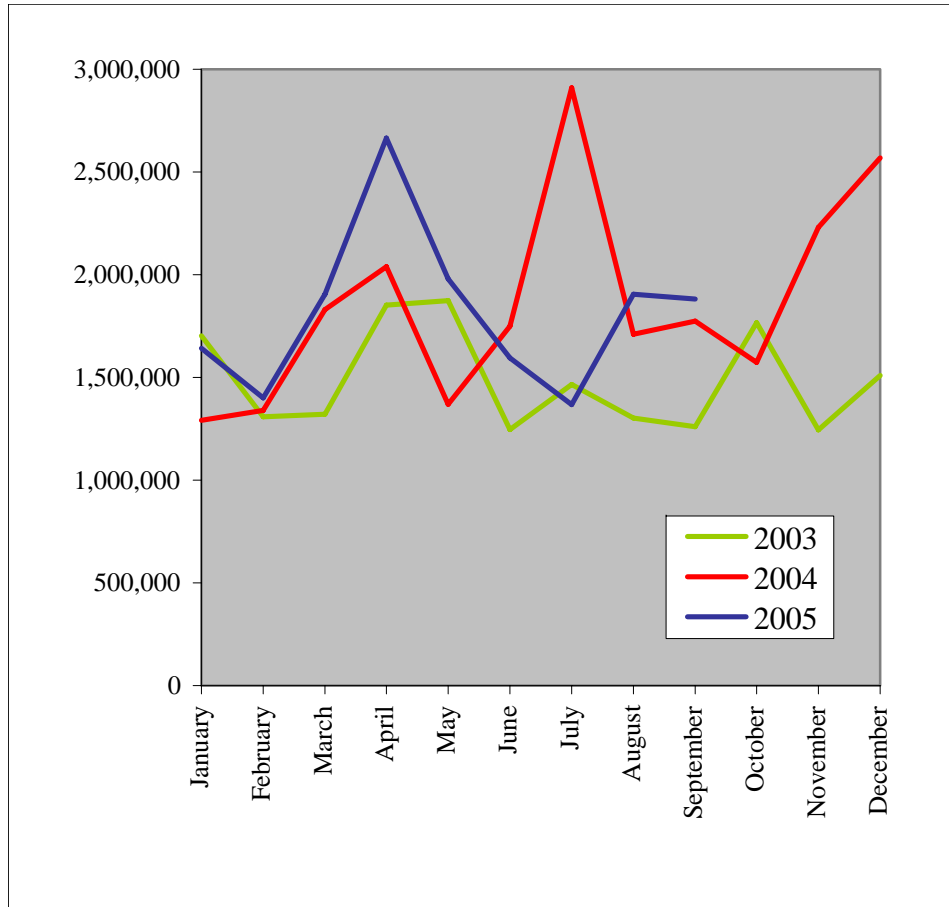


GENERAL FUND  
Analysis of 2005 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2005 Totals	2004 Totals	Percent Of Change
Property Taxes	1,948,402	623,341	442,161	148,023	135,900	296,697	234,129	2,544,690	210,313				6,583,656	6,338,065	3.87%
Sales Taxes	821,635	806,837	987,761	677,989	754,959	889,042	817,343	970,627	1,123,715				7,849,909	5,655,994	38.79%
Charges for Services	145,392	143,802	558,331	137,001	201,769	197,129	176,432	531,576	165,354				2,256,787	2,254,534	0.10%
Licenses and Permits	475	500	375	675	450	425	1,228	500	350				4,978	6,073	-18.04%
Fines and Forfeitures	31,590	13,730	22,991	15,413	13,450	16,013	13,050	15,733	11,095				153,066	134,405	13.88%
Intergovernmental	120,062	198,711	113,836	424,976	137,642	100,784	97,162	81,452	436,793				1,711,417	1,345,280	27.22%
Interest Income	6,201	64,882	110,711	39,236	120,722	126,409	76,291	181,436	75,145				801,033	497,042	61.16%
Other Revenue	74,986	21,644	60,365	55,057	42,871	26,916	31,403	168,523	38,299				520,064	445,190	16.82%
Transfers	0	203,000	0	13,753	2,500	18,662	2,500	16,643	0				257,059	7,000	3572.26%
Totals	3,148,743	2,076,446	2,296,532	1,512,125	1,410,262	1,672,077	1,449,538	4,511,180	2,061,064	0	0	0	20,137,968	16,683,583	20.71%

GENERAL FUND EXPENDITURES ANALYSIS  
FOR THE LAST THREE YEARS

	2003	2004	2005
January	1,701,930	1,291,148	1,642,408
February	1,308,856	1,339,327	1,400,259
March	1,320,714	1,829,623	1,904,389
April	1,851,651	2,038,359	2,665,255
May	1,873,575	1,368,815	1,980,458
June	1,245,438	1,749,718	1,594,379
July	1,466,294	2,910,043	1,368,111
August	1,302,456	1,710,123	1,905,558
September	1,260,014	1,773,835	1,882,150
October	1,766,890	1,572,802	
November	1,244,419	2,230,145	
December	1,509,518	2,568,817	
Y-T-D	17,851,755	22,382,755	16,342,966
September Comparison			
Subtotals	13,330,928	16,010,991	16,342,966
Percent of Change		20.1041%	2.0734%



GENERAL FUND  
2005 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2005 Totals	2004 Totals	Percent Of Change
Commissioners	47,108	62,117	44,911	69,049	68,511	48,561	50,071	48,223	67,539				506,090	441,500	14.63%
Microfilm Board	14,458	16,707	17,560	21,558	13,909	15,102	14,141	17,907	18,766				150,108	122,517	22.52%
Auditor	49,817	49,060	62,387	77,348	48,717	47,579	39,099	41,575	55,865				471,447	300,135	57.08%
Treasurer	18,628	27,952	18,182	32,556	18,098	18,146	36,686	17,835	25,519				213,601	198,301	7.72%
Postage	5,029	18,300	20,190	20,018	1,094	28,000	0	7,277	11,045				110,953	110,326	0.57%
CAFR Expenses	0	169	50	1,820	736	2,110	1,544	1,338	0				7,767	12,561	-38.17%
Card Service Fee	36	38	70	29	45	36	29	36	30				350	969	-63.89%
Bank Fees	3,040	0	6,080	3,040	3,040	3,040	3,040	0	6,080				27,360	30,748	-11.02%
Prosecutor	125,065	72,721	74,294	115,713	73,738	70,374	71,632	71,292	101,440				776,268	630,982	23.03%
Budget Comm.	0	0	0	0	0	0	0	0	0				0	167	-100.00%
Bureau of Insp	136	0	155	5,806	14,772	31,129	14,775	4,055	0				70,829	74,110	-4.43%
Planning Com.	16,190	13,732	36,099	26,616	18,055	19,025	17,397	18,667	24,409				190,189	178,965	6.27%
ADP Board	31,324	22,117	31,118	51,540	26,861	32,830	22,946	24,263	41,715				284,715	397,324	-28.34%
Court of Appeals	1,000	994	46,702	0	0	0	0	500	0				49,196	65,754	-25.18%
Jury Commission	692	0	409	1,548	462	1,405	327	358	327				5,530	5,204	6.27%
Adult Probation	5,770	5,878	5,877	9,008	6,012	5,877	5,877	5,877	8,140				58,318	52,610	10.85%
Juvenile Court	38,611	38,037	27,722	39,517	38,815	29,114	28,143	27,974	42,292				310,226	290,132	6.93%
Juvenile Probation	17,589	17,186	17,506	27,377	17,651	18,154	17,831	18,239	26,145				177,677	163,495	8.67%
Detention Home	85,929	0	85,929	0	0	0	85,929	0	85,929				343,715	379,939	-9.53%
Probate Court	15,528	13,283	14,721	20,780	12,126	12,447	12,695	13,382	18,389				133,350	113,501	17.49%
Clerk of Courts	30,088	25,147	24,343	37,739	25,014	24,686	24,643	25,675	34,546				251,879	209,632	20.15%
Coroner	10,185	9,888	4,774	10,012	7,419	8,042	4,774	8,226	6,978				70,297	65,984	6.54%
Lab and Morgue	19,686	17,998	14,883	24,063	17,290	16,389	15,549	15,952	22,076				163,885	129,466	26.59%

GENERAL FUND  
2005 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2005 Totals	2004 Totals	Percent Of Change
Municipal Court	8,402	9,170	12,360	12,974	8,194	12,025	9,119	8,439	15,743				96,425	86,011	12.11%
Board of Elections	39,693	73,022	47,339	53,950	68,210	33,006	26,821	39,953	62,829				444,824	381,613	16.56%
Maint. & Operations	118,865	137,729	147,975	146,559	113,506	86,216	94,350	121,753	121,628				1,088,581	914,278	19.06%
Airport	0	0	0	0	0	0	0	0	0				0	0	0.00%
Sheriff	621,809	501,096	523,577	957,364	515,161	523,970	488,687	524,195	744,315				5,400,175	4,608,079	17.19%
Recorder	14,639	15,863	13,749	22,952	14,485	18,034	15,779	16,174	23,694				155,368	155,977	-0.39%
Building Department	34,834	28,917	46,839	46,952	30,657	31,891	31,337	31,727	43,530				326,683	299,080	9.23%
Emergency Manag.	0	0	0	0	0	0	0	0	0				0	9,998	0.00%
Public Defender	14,883	17,477	16,119	27,842	17,025	19,063	16,149	16,561	23,643				168,764	144,124	17.10%
Other Agriculture	25	25	70,575	29	67,275	25	170	25	25				138,174	107,090	29.03%
Cooperative Ext.	0	0	127,996	513	585	482	64,641	749	677				195,644	190,149	2.89%
Other Health Programs	198	149	92,790	53,964	4	114,068	4	1,530	9				262,716	236,942	10.88%
Veterans Services	30,529	28,474	26,962	30,416	59,699	35,572	25,602	28,556	31,914				297,724	265,374	12.19%
Public Assistant	53,530	0	0	26,765	0	26,765	0	0	27,957				135,016	112,043	20.50%
Sewer Transfers	0	0	5,377	1,792	0	1,792	0	1,846	0				10,807	6,752	60.06%
County Engineer	11,100	10,093	9,774	16,566	9,909	14,854	11,504	9,229	13,781				106,810	95,284	12.10%
Law Library	3,670	3,720	3,720	5,947	3,720	3,720	3,720	3,720	5,423				37,360	34,466	8.40%
Other	101,965	114,653	149,917	591,411	611,120	192,958	67,493	683,191	103,757				2,616,465	3,944,424	-33.67%
Common Pleas	52,357	48,548	55,358	74,122	48,545	47,890	45,605	49,259	65,997				487,681	444,985	9.59%
Grand Total	1,642,408	1,400,259	1,904,389	2,665,255	1,980,458	1,594,379	1,368,111	1,905,558	1,882,150	0	0	0	16,342,966	16,010,991	2.07%

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



# Departmental Expense Analysis

2003					2004			2005 (Through 9/30/2005)		
Department	Acct #	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
General Fund:										
Commissioner	A01	611,030.69	566,003.50	92.631%	671,457.60	607,000.60	90.400%	747,016.48	506,089.69	67.748%
Microfilm Board	A01	166,313.31	161,244.01	96.952%	174,794.32	168,757.65	96.546%	201,988.45	150,108.32	74.315%
Auditor	A01	448,498.26	426,253.00	95.040%	463,128.04	452,535.95	97.713%	615,523.44	471,446.86	76.593%
Treasurer	A01	267,070.14	243,049.91	91.006%	285,760.92	263,776.32	92.307%	291,473.45	213,601.13	73.283%
Other Finance Admin.	A01	159,300.00	146,122.63	91.728%	155,450.00	145,653.37	93.698%	165,060.00	118,720.06	71.925%
Bank Charges	A01	59,900.00	38,038.17	63.503%	43,500.00	39,867.90	91.650%	39,560.00	27,360.00	69.161%
Prosecutor	A01	805,059.92	799,959.09	99.366%	913,016.88	889,262.15	97.398%	1,029,433.20	776,268.43	75.407%
Budget Commission	A01	282.00	6.97	2.472%	368.03	368.03	100.000%	300.00	0.00	0.000%
Bureau of Inspection	A01	74,750.00	74,744.27	99.992%	75,000.00	74,109.98	98.813%	75,000.00	70,829.16	94.439%
Planning	A01	226,315.47	226,013.02	99.866%	251,240.44	244,610.47	97.361%	285,729.79	190,188.71	66.562%
ADP Board	A01	607,752.14	571,033.03	93.958%	558,030.69	517,866.35	92.802%	434,501.00	284,714.71	65.527%
Court of Appeals	A02	52,640.00	51,564.74	97.957%	69,082.34	66,729.36	96.594%	69,000.00	49,195.88	71.298%
Jury Commission	A02	7,425.70	7,398.53	99.634%	7,778.92	7,041.55	90.521%	8,325.70	5,530.39	66.426%
Adult Probation Dept.	A02	70,977.46	70,966.34	99.984%	72,392.41	71,570.42	98.865%	74,983.04	58,317.58	77.774%
Juvenile Court	A02	482,992.68	427,099.04	88.428%	479,132.20	410,642.23	85.705%	513,755.71	310,225.86	60.384%
Juvenile Probate Dept.	A02	205,200.48	200,939.56	97.924%	228,807.30	222,028.80	97.037%	240,730.76	177,677.41	73.808%
Detention Home	A02	268,285.05	268,284.96	100.000%	379,939.12	379,939.12	100.000%	354,095.02	343,714.96	97.069%
Probate Court	A02	174,652.44	155,542.97	89.059%	186,274.51	161,142.66	86.508%	196,773.88	133,349.95	67.768%
Clerk of Courts	A02	320,414.32	310,331.62	96.853%	309,342.90	294,323.25	95.145%	370,348.76	252,228.99	68.106%
Coroner	A02	99,663.32	86,731.26	87.024%	103,795.61	88,882.82	85.633%	108,153.50	70,296.70	64.997%
Lab & Morgue	A02	194,354.99	188,969.70	97.229%	193,478.73	187,485.63	96.902%	217,156.24	163,885.41	75.469%
Municipal Court	A02	129,903.53	117,504.55	90.455%	141,053.00	120,897.48	85.711%	139,139.43	96,425.11	69.301%
Board of Elections	A03	623,509.90	592,462.10	95.020%	618,167.83	608,694.39	98.467%	650,325.19	444,824.14	68.400%
Building & Grounds Maint	A04	1,384,557.93	1,249,145.19	90.220%	1,463,809.25	1,220,297.28	83.365%	1,666,301.35	1,088,581.11	65.329%
Airport	A05	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Sheriff	A06	6,052,426.85	6,005,108.41	99.218%	6,474,731.09	6,331,826.68	97.793%	7,188,946.92	5,400,175.07	75.118%
Recorder	A06	219,373.06	218,093.99	99.417%	221,118.83	204,698.62	92.574%	219,665.29	155,367.75	70.729%
Building	A06	393,654.76	375,036.29	95.270%	421,722.61	406,244.17	96.330%	441,342.82	326,683.44	74.020%
Emergency Mgt Grants	A06	9,998.45	9,998.45	100.000%	9,998.45	9,998.45	100.000%	9,998.45	0.00	0.000%
Public Defender	A06	221,536.95	213,101.77	96.192%	204,840.50	200,526.61	97.894%	225,678.74	168,763.82	74.781%
Other Agriculture Programs	A06/A07	346,755.31	344,949.44	99.479%	363,788.00	360,765.96	99.169%	400,529.03	333,817.97	83.344%
Other Health Programs	A08	233,394.86	230,514.00	98.766%	239,998.61	237,383.60	98.910%	263,128.87	262,716.14	99.843%
Veteran's	A09	355,569.70	293,045.42	82.416%	455,260.28	343,283.68	75.404%	535,273.66	297,723.81	55.621%
Public Assistance Grants	A09	145,876.27	129,880.00	89.034%	112,043.00	112,043.00	100.000%	135,015.50	135,015.50	100.000%
Sewer Transfers	A10	15,933.00	10,817.69	67.895%	14,700.00	6,752.20	45.933%	14,000.00	10,807.00	77.193%
County Engineer	A12	131,893.77	130,155.91	98.682%	131,773.52	130,198.10	98.804%	141,112.55	106,809.93	75.691%
Law Libraries	A13	48,539.00	45,805.72	94.369%	47,539.63	46,947.12	98.754%	48,899.78	37,359.97	76.401%
Commissioners - Misc.	A14/A15/A1	2,871,810.35	2,249,168.00	78.319%	6,754,774.19	6,140,822.46	90.911%	6,913,516.85	2,616,464.57	37.846%
Common Pleas	A21	633,480.65	616,672.19	97.347%	648,175.39	607,780.31	93.768%	669,495.53	487,680.64	72.843%
Total General Fund		19,121,092.71	17,851,755.44	93.362%	23,945,265.14	22,382,754.72	93.475%	25,701,278.38	16,342,966.17	63.588%

## Departmental Expense Analysis

Department	2003				2004				2005 (Through 9/30/2005)			
	Acct #	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended		Appropriations	Expenditures	% Expended	
<b>Other Funds:</b>												
Mental Health	AA	5,478,128.78	4,882,812.83	89.133%	5,738,954.91	4,949,087.99	86.237%		6,401,620.14	4,537,298.72	70.877%	
Education & Enforcement	AEE	7,898.20	7,538.44	95.445%	260.66	60.66	23.272%		7,990.00	0.00	0.000%	
Dog Warden	B	207,238.90	162,145.74	78.241%	236,715.42	163,357.97	69.010%		253,310.71	170,964.39	67.492%	
Ohio Elections Commission	BEC	0.00	2,425.00	0.000%	0.00	735.00	0.000%		0.00	2,610.00	0.000%	
Hotel/Motel	BED	66,700.00	60,307.85	90.417%	66,700.00	61,688.40	92.486%		66,525.00	40,185.90	60.407%	
Building Standards Assess	BSA	5,143.96	3,375.85	65.627%	4,400.00	3,789.28	86.120%		4,587.84	2,663.53	58.056%	
Drug Law Inforcement	C	1,500.00	0.00	0.000%	1,500.00	0.00	0.000%		1,500.00	0.00	0.000%	
Care & Custody	CCF	490,593.92	360,315.11	73.445%	431,999.98	332,905.90	77.062%		359,985.09	211,406.45	58.726%	
County Home	CH	580,956.82	546,877.03	94.134%	604,271.33	571,008.39	94.495%		634,554.52	457,467.35	72.093%	
Concealed Handgun	CHL	0.00	0.00	0.000%	66,750.00	37,320.75	55.911%		77,303.71	16,766.23	21.689%	
Clerk of Courts	CLC	18,000.00	17,328.36	96.269%	18,000.00	0.00	0.000%		18,000.00	0.00	0.000%	
Common Pleas Comput.	CPC	4,896.94	4,896.94	100.000%	8,000.00	0.00	0.000%		8,000.00	0.00	0.000%	
Cty Recorder Micrographics	CRM	222,151.50	188,847.88	85.009%	210,833.49	116,484.21	55.249%		102,249.00	67,495.39	66.011%	
Certificate of Title	CTA	293,260.96	259,862.73	88.611%	294,570.43	244,026.43	82.841%		297,408.76	194,933.82	65.544%	
Court Technology	CTF	22,165.00	13,595.30	61.337%	771,878.00	155,340.20	20.125%		594,801.15	353,464.46	59.426%	
Road and Bridge Fund	D	4,538,594.77	3,833,319.22	84.460%	3,914,149.40	3,808,597.12	97.303%		3,502,343.54	1,741,307.49	49.718%	
Delinquent Tax	DT	157,138.95	121,721.66	77.461%	212,111.81	136,537.73	64.371%		184,460.72	66,155.86	35.864%	
Health Department	all funds	2,431,553.20	2,245,805.92	92.361%	3,063,257.64	2,311,671.69	75.464%		3,074,222.98	1,837,294.89	59.765%	
Geauga/Trum Solid Waste	GT	2,301,908.85	1,299,804.89	56.466%	2,249,238.90	1,721,471.52	76.536%		1,645,408.36	1,107,383.66	67.301%	
Human Services	H	4,876,302.56	4,384,957.13	89.924%	5,016,425.62	4,616,346.15	92.025%		5,442,336.41	3,350,430.02	61.562%	
Child Support Enforc. Admin.	HC	1,090,551.43	864,260.76	79.250%	1,242,236.29	1,037,165.63	83.492%		1,212,729.50	755,493.02	62.297%	
911 Program	HLP	955,769.06	548,781.33	57.418%	1,138,634.01	761,211.71	66.853%		1,091,601.46	608,938.35	55.784%	
Indigent Guardianship	IG	28,600.00	11,165.40	39.040%	20,900.00	15,806.23	75.628%		21,800.00	15,550.00	71.330%	
Real Estate Assessment	J	1,568,938.79	1,137,353.19	72.492%	1,593,102.64	1,124,036.24	70.556%		1,713,649.35	1,099,677.13	64.172%	
Juvenile Probate Comput.	JCC	29,000.00	17,909.57	61.757%	15,000.00	0.00	0.000%		18,000.00	0.00	0.000%	
Juvenile Indigent Drivers	JID	100.00	0.00	0.000%	200.00	0.00	0.000%		200.00	0.00	0.000%	
Juvenile/Prob Comput.	JPC	9,365.54	448.50	4.789%	6,000.00	0.00	0.000%		6,500.00	0.00	0.000%	
Juvenile Recovery	JRF	0.00	0.00	0.000%	500.00	0.00	0.000%		4,000.00	1,280.33	32.008%	
Co Engineer	K	6,664,103.41	6,225,735.78	93.422%	6,522,433.55	5,510,027.25	84.478%		7,304,209.06	4,534,482.68	62.080%	
Soil and Water Fund	L	262,689.18	222,074.11	84.539%	280,600.48	258,306.26	92.055%		317,100.37	225,667.62	71.166%	
800 Communications	MHZ	222,671.53	164,612.76	73.926%	247,242.38	170,917.63	69.130%		235,688.12	96,073.33	40.763%	
Municipal Road Tax	MRT	106,540.00	36,540.00	34.297%	233,659.02	90,000.00	38.518%		217,146.33	0.00	0.000%	
County Home Improv.	N1	0.00	0.00	0.000%	8,400.00	0.00	0.000%		1,500.00	0.00	0.000%	
Computer Equip. Improv.	N3	31,200.00	25,458.70	81.598%	40,731.78	17,379.66	42.669%		527,001.94	54,159.19	10.277%	
Building Improv. Fund	N5	185,426.42	93,953.59	50.669%	317,557.83	148,119.40	46.643%		1,069,687.00	209,774.32	19.611%	
Youth Center Improv.	N11	0.00	0.00	0.000%	4,000.00	3,988.00	99.700%		0.00	0.00	0.000%	
800 Comm. - Perm. Improv.	N12	40,000.00	24,928.78	62.322%	1,125,690.39	1,008,677.66	89.605%		2,363,177.02	1,287,603.02	54.486%	
General Bond Retirement	O1G	382,994.91	382,994.90	100.000%	3,399,434.91	3,399,218.23	99.994%		1,296,146.41	964,086.50	74.381%	
G.O. Retirement Fund	O1N	3,538,537.50	3,538,536.67	100.000%	6,268,915.00	6,263,931.66	99.921%		12,659,951.00	10,650,951.00	84.131%	
Park Debt	O1P	0.00	0.00	0.000%	0.00	0.00	0.000%		0.00	0.00	0.000%	
Special Assess Bond Fund	O2S	419,931.16	419,931.11	100.000%	414,520.76	414,520.71	100.000%		412,960.36	86,623.13	20.976%	
Mortgage Revenue Bond	O3M	13,300.00	13,300.00	100.000%	13,050.00	13,050.00	100.000%		13,800.00	13,800.00	100.000%	

## Departmental Expense Analysis

Department	Acct #	2003			2004			2005 (Through 9/30/2005)		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
Ohio Housing Trust	OHT	0.00	192,907.50	0.000%	0.00	787,578.00	0.000%	0.00	456,843.00	0.000%
Water Resources	P	4,763,687.40	4,126,747.42	86.629%	5,133,835.11	4,732,610.45	92.185%	4,287,836.23	2,777,559.67	64.778%
Public Defender Fees	PDF							0.00	0.00	0.000%
Water District	PW	640,412.99	500,063.35	78.085%	651,090.72	563,830.65	86.598%	669,643.93	450,085.42	67.213%
Airport Construction	Q01	73,374.69	30,000.00	40.886%	166,667.00	129,181.89	77.509%	661,169.11	30,852.25	4.666%
Burton Heights Road Const	Q02	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
EMA Garage Construction	Q04	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Human Services Constr.	Q07	0.00	0.00	0.000%	0.00	0.00	0.000%	300,000.00	0.00	0.000%
Jail Construction	Q08	1,424,336.85	1,012,070.79	71.056%	14,671,399.89	5,915,825.30	40.322%	9,244,454.61	6,264,313.67	67.763%
Co Engineer Building Fund	Q09	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
911 Construction	Q10	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Aging Construction	Q13	904,871.85	321,287.76	35.506%	498,993.53	405,986.75	81.361%	128,516.59	10,475.59	8.151%
Mental Health Construction	Q14	0.00	0.00	0.000%	53,000.00	52,456.55	98.975%	32,000.00	0.00	0.000%
County Sewer Improvements	Q23	1,284,297.58	466,562.01	36.328%	1,850,828.53	1,356,193.19	73.275%	1,198,039.06	412,570.83	34.437%
Auburn Corners Sewer	Q25	38,000.00	38,000.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Valley View Sewer	Q28	0.00	0.00	0.000%	14,957.12	14,957.12	100.000%	27,000.00	25,000.00	92.593%
CF Park Water	Q32	20,000.00	18,899.29	94.496%	0.00	0.00	0.000%	4,000.00	4,000.00	100.000%
Bainbridge Water	Q34	30,100.00	30,000.00	99.668%	10,000.00	0.00	0.000%	53,000.00	10,000.00	18.868%
Geauga/Trumbull Construction	Q39	0.00	0.00	0.000%	1,500,000.00	1,075,685.71	71.712%	594,231.46	594,146.49	99.986%
Metzenbaum Construction	Q40	429,811.28	322,352.25	74.999%	107,459.03	85,353.78	79.429%	112,105.47	84,357.64	75.248%
Park Bd Improvements	Q41	8,345,577.26	6,406,900.62	76.770%	6,322,567.97	4,361,583.51	68.984%	5,443,902.15	2,837,216.34	52.117%
Geauga/Portage Project	Q42	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Library Construction	Q43	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
County Water	Q44	36,635.49	0.00	0.000%	0.00	0.00	0.000%	69,479.50	69,312.12	99.759%
Bellwood Sewer	Q45	0.00	0.00	0.000%	9,277,182.00	109,523.88	1.181%	8,865,666.12	282,941.18	3.191%
Park Board Retainage Payout	Q46						0.000%	188,000.00	0.00	0.000%
Courthouse Construction	Q47	2,103,919.60	156,936.28	7.459%	1,816,217.59	1,574,218.88	86.676%	367,236.11	147,584.41	40.188%
Ditches	R's	3,488.79	432.06	12.384%	3,037.03	2,337.91	76.980%	7,015.33	1,522.34	21.700%
General Juvenile	S02	224,718.50	189,702.71	84.418%	226,362.21	177,498.96	78.414%	241,703.77	180,127.51	74.524%
Metzenbaum	S03	14,036,800.92	13,462,730.56	95.910%	14,167,717.06	13,797,099.88	97.384%	14,471,977.20	10,988,712.22	75.931%
Park Board	S05	7,746,593.17	7,237,634.98	93.430%	8,025,008.63	7,589,889.31	94.578%	7,501,728.28	6,076,153.55	80.997%
Children's Services	SS	2,438,077.78	2,104,477.64	86.317%	2,734,996.09	2,344,700.93	85.730%	3,451,359.98	1,574,627.41	45.623%
Storm Water	SW	30,571.00	29,908.50	97.833%	30,571.00	23,738.19	77.649%	43,530.31	30,787.52	70.727%
Revolving Loan	T02	1,403,641.60	767,188.40	54.657%	1,144,835.00	843,202.95	73.653%	1,305,465.00	796,293.53	60.997%
Transportation Capital Fund	T82	226,314.77	220,206.72	97.301%	256,224.50	254,699.50	99.405%	220,000.00	178,480.00	81.127%
Aging	T88	3,489,874.41	3,141,475.60	90.017%	3,446,503.93	2,835,997.94	82.286%	2,864,770.35	2,078,458.17	72.552%
Transportation	T89	1,071,080.86	971,476.02	90.701%	1,206,684.93	1,104,660.42	91.545%	1,168,398.53	843,030.36	72.153%
Community Development	T93	237,984.68	199,370.35	83.774%	254,242.91	230,869.38	90.807%	256,688.58	158,215.20	61.637%
HUD Housing	T94	66,242.00	33,905.00	51.184%	45,350.00	21,370.50	47.123%	50,705.00	7,548.00	14.886%
COPS More	TAA	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Victim Advocate	TAB	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Juvenile Block Grant	TAD	17,035.69	16,741.37	98.272%	12,635.00	12,635.00	100.000%	0.00	0.00	0.000%

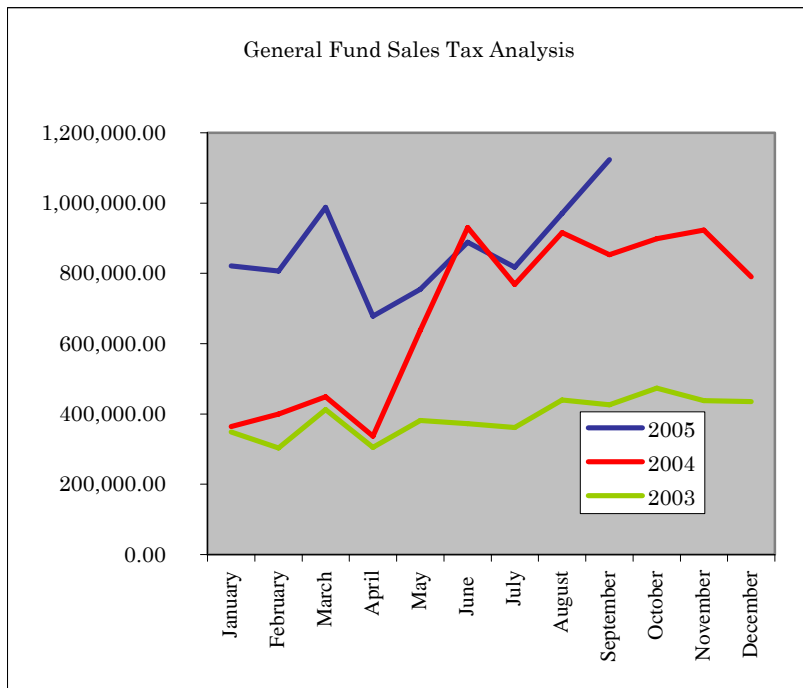
## Departmental Expense Analysis

Department	Acct #	2003				2004				2005 (Through 9/30/2005)		
		Appropriations	Expenditures	% Expended		Appropriations	Expenditures	% Expended		Appropriations	Expenditures	% Expended
Sheriff K-9	TAF	32,680.59	5,161.45	15.794%		39,908.55	19,030.23	47.685%		27,733.68	8,451.55	30.474%
Court Security	TAG	27,965.87	18,155.00	64.918%		8,540.00	3,619.98	42.389%		0.00	0.00	0.000%
Volunteer Guardian Program	TAJ	16,350.00	16,350.00	100.000%		15,000.00	15,000.00	100.000%		15,000.00	11,250.00	75.000%
Recycle Ohio	TAK	224,206.90	211,744.68	94.442%		212,610.00	181,787.22	85.503%		239,968.17	164,968.99	68.746%
Farmland Preservation	TAM	69,863.40	23,077.71	33.033%		209,360.00	205,370.41	98.094%		10,000.00	3,061.16	30.612%
Clean Water Act	TAN	5,476.99	5,476.99	100.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
Bicentennial	TAP	3,260.00	1,925.53	59.065%		1,584.47	92.11	5.813%		30,722.50	5,935.11	19.318%
LEBG	TAR	40,081.92	0.02	0.000%		39,756.00	37,947.00	95.450%		0.00	0.00	0.000%
Education Pass Thru	TAT	0.00	0.00	0.000%		6,000.00	6,000.00	100.000%		6,000.00	6,000.00	100.000%
Tire Amnesty	TAW					10,000.00	10,000.00	100.000%		0.00	0.00	0.000%
EPA - Land Acquisition	TAX					900,000.00	0.00	0.000%		0.00	0.00	0.000%
CASA Fund	TT2	102,743.07	90,024.23	87.621%		105,726.28	96,145.70	90.938%		111,561.63	79,063.71	70.870%
Prison Diversion / ISP	TT6	5,710.54	0.00	0.000%		5,710.54	0.00	0.000%		0.00	0.00	0.000%
Violence Against Women	TT7	77,628.98	69,935.90	90.090%		69,238.62	61,093.38	88.236%		71,476.07	56,273.04	78.730%
Commissary	TT8	48,050.14	41,090.02	85.515%		42,932.23	36,108.49	84.106%		51,606.19	23,817.38	46.152%
Victims of Crime	TT9	63,556.16	48,356.57	76.085%		55,751.60	44,945.88	80.618%		59,308.81	46,947.84	79.158%
COPS Fast	TTA	389.39	389.39	100.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
Pretrial Release	TTB	9,177.00	8,359.56	91.093%		20,862.06	19,994.72	95.843%		18,583.00	14,219.69	76.520%
Narcotics	TTD	21,807.91	21,807.91	100.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
County Cop Education	TTF	0.00	0.00	0.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
Comm Dev Block Grant	TTI	645,588.63	602,657.92	93.350%		561,107.69	421,477.79	75.115%		1,609,932.73	512,568.03	31.838%
Victim/Witness	TTJ	73,889.16	69,370.97	93.885%		66,336.13	60,201.38	90.752%		66,512.54	52,414.93	78.805%
Emergency Planning	TTK	87,082.65	11,524.60	13.234%		109,658.05	49,073.44	44.751%		51,674.77	29,428.16	56.949%
Criminal Investigation	TTL									80,000.00	46,559.29	58.199%
MR/DD Residential Services	TTM	1,297,789.43	1,236,050.42	95.243%		1,438,634.28	1,361,779.81	94.658%		1,309,627.12	771,602.90	58.918%
Family First Council	TTN	1,676,413.51	1,383,174.84	82.508%		1,627,290.74	1,316,765.82	80.918%		1,438,465.11	944,848.91	65.685%
Drug Prosecution	TTS	36.05	36.05	100.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
DARE Grant	TTW	95,730.25	90,789.15	94.839%		90,442.79	79,215.37	87.586%		83,850.93	48,659.84	58.031%
Substance Abuse Program	TTX	0.00	0.00	0.000%		21,000.00	0.00	0.000%		20,500.00	20,500.00	100.000%
Youth Center Services	TTY	0.00	0.00	0.000%		0.00	0.00	0.000%		0.00	0.00	0.000%
Intensive Supervision	TTZ	57,809.96	48,744.04	84.318%		52,408.96	42,330.98	80.771%		43,810.00	31,891.67	72.795%
Unclaimed Money	U01	150,000.00	64,184.50	42.790%		150,000.00	46,139.38	30.760%		100,000.00	36,887.76	36.888%
Liability Insurance	U05	23,873.93	16,105.66	67.461%		22,768.27	2,500.00	10.980%		27,500.00	11,437.97	41.593%
Emergency Management	W	387,503.48	201,384.62	51.970%		714,478.76	582,725.84	81.560%		677,485.28	250,836.33	37.025%
Workforce Investment	WIA	0.00	0.00	0.000%		0.00	0.00	0.000%		55,000.00	45,580.00	82.873%
Domestic Violence	WW	21,000.00	18,026.00	85.838%		20,000.00	18,422.00	92.110%		19,426.67	19,426.67	100.000%
Sheriff Rotary	X05	205,902.00	200,594.04	97.422%		233,037.50	226,061.10	97.006%		372,570.81	230,377.26	61.834%
Fair Police Rotary	X10	29,417.95	29,417.95	100.000%		32,907.67	31,338.83	95.233%		38,321.26	33,113.59	86.410%
Central Vehicle Maintenance	X20	10,200.00	1,029.84	10.096%		18,396.59	16,269.64	88.438%		4,044.96	499.57	12.350%
Sheriff Rotary	X25	270,062.96	269,100.99	99.644%		327,149.67	327,015.62	99.959%		374,005.00	296,543.70	79.289%
Youth Center	YC	479,648.68	443,148.76	92.390%		515,156.83	476,025.41	92.404%		522,497.14	357,220.86	68.368%
<b>Total Other Funds</b>		94,602,198.90	79,369,095.52	83.898%		127,174,947.69	95,664,949.72	75.223%		124,530,262.89	76,293,588.11	61.265%
<b>Total Expense - All Funds</b>		113,723,291.61	97,220,850.96	85.489%		151,120,212.83	118,047,704.44	78.115%		150,231,541.27	92,636,554.28	61.663%

**Geauga County**  
**Analysis of Sales Tax Revenues**  
**For the Years 2003 through 2005**

	2003 General Fund	2004 General Fund	2005 General Fund			04-2005 Percent Prior 1/2% Only of Increase General Fund **
			Prior 1/2%	New 1/2%	Total	
January	348,592.04	364,009.36	420,260.08	401,375.37	821,635.45	15.45%
February	303,542.51	399,937.23	404,593.60	402,243.36	806,836.96	1.16%
March	412,113.75	449,273.70	496,508.46	491,252.99	987,761.45	10.51%
April	305,130.91	337,157.00	342,967.96	335,021.43	677,989.39	1.72%
May	381,473.14	637,918.35	425,172.22	329,786.71	754,958.93	18.35%
June	372,605.37	930,872.74	439,474.78	449,567.60	889,042.38	-4.49%
July	361,599.75	768,542.05	406,078.64	411,264.19	817,342.83	6.35%
August	439,935.50	915,605.26	485,605.96	485,021.14	970,627.10	6.01%
September	426,397.24	852,679.11	564,236.12	559,478.40	1,123,714.52	31.79%
October	473,126.76	898,458.98				
November	437,778.21	923,256.16				
December	435,009.30	790,546.79				
Grand Total	4,697,304.48	8,268,256.73	3,984,897.82	3,865,011.19	7,849,909.01	
Comparative Totals (September)	3,351,390.21	5,655,994.80	3,984,897.82		7,849,909.01	<u>Overall Change</u> 38.7892%

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



	<u>Sales Tax Certified Revenue</u>	<u>Y-T-D Percent Received</u>
2003	4,697,304	100%
2004	8,300,000	99.62%
2005	9,800,000	80.10%

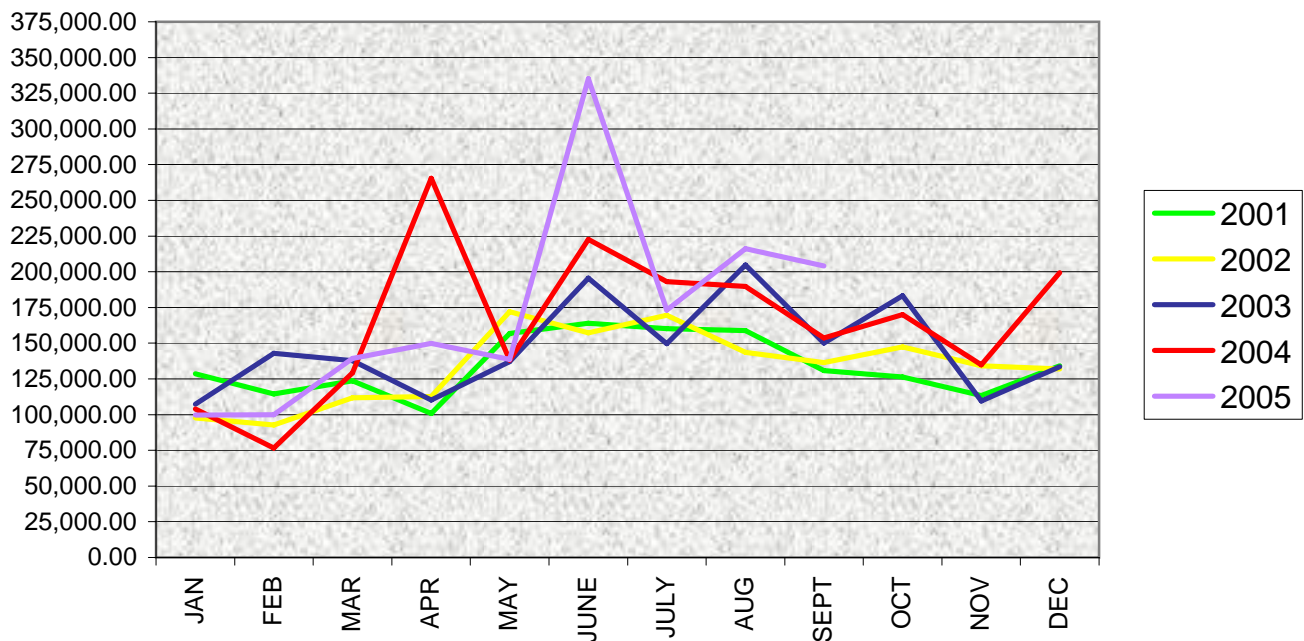
# REAL ESTATE TRANSFERS 2001 - 2005

## \* \* \* \* \* CONV & TRANS PERMISSIVE \* \* \* \* \*

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
JAN	128,490.10	97,695.90	107,300.70	103,899.10	99,672.40
FEB	114,436.30	92,837.40	142,913.40	76,559.80	99,937.40
MAR	123,706.30	111,711.20	137,681.50	129,199.10	139,250.60
APR	100,903.60	112,699.80	110,302.00	265,527.00	149,925.60
MAY	156,878.80	172,120.50	137,010.00	138,287.80	138,571.40
JUNE	164,044.20	157,245.20	195,609.00	222,595.10	335,013.50
JULY	160,160.70	169,535.80	149,641.50	193,099.70	173,244.80
AUG	158,841.00	143,570.50	204,844.08	189,761.30	216,067.00
SEPT	130,781.30	136,419.40	150,013.40	153,655.10	204,088.50
OCT	126,285.30	147,505.40	183,154.10	169,930.00	
NOV	113,305.90	134,283.50	109,653.10	134,847.50	
DEC	<u>134,238.30</u>	<u>131,867.80</u>	<u>133,472.60</u>	<u>199,418.00</u>	
<b>Y - T - D</b>	<b>1,612,071.80</b>	<b>1,607,492.40</b>	<b>1,761,595.38</b>	<b>1,976,779.50</b>	<b>1,555,771.20</b>
Sept Comparison Subtotals					
	1,238,242	1,193,836	1,335,316	1,472,584	1,555,771
Percentage of Change:		-3.586%	11.851%	10.280%	5.649%

## \* \* \* \* \* TOTAL PARCELS TRANSFERRED \* \* \* \* \*

Sept Comparison Subtotals					
	3,628	3,681	3,830	3,727	3,788
Percentage of Change:		1.461%	4.048%	-2.689%	1.637%





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