

Tracy A. Jemison, AAS
Geauga County Auditor



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Proudly serving the residents of Geauga County



Tracy A. Jemison, AAS
Gaugua County Auditor



**2007 First Quarter Report
“Economic State of Gauga”**



Tracy A. Jemison, AAS

Geauga County Auditor

MEMO

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Tracy A. Jemison, AAS, Auditor

RE: 2007 First Quarter Report "Economic State of Geauga"

DATE: April 9, 2007

I am pleased to present you with our 2007 First Quarter Report. The purpose of this report is to provide accurate and timely financial information for our elected officials, department heads, employees and residents so they may make informed decisions regarding the operations of county government.

First Quarter General Fund Revenues: were up 5.58% or \$443,145 compared to last year at this time. The following revenue categories are up compared to last year at this time: *Property Taxes* up 1.25 % or \$38,137, *Sales Tax* revenues up 13.08% or \$351,806, *Charges for Services* up 44.57% or \$381,733, *Licenses and Permits* up 11.11% or \$150, *Transfers* were up 964.59% or \$79,062. All other revenue categories were down as compared to last year's first quarter; *Fines and Forfeitures* down 7.62% or \$2,705, *Intergovernmental* down 43.65% or \$309,582, *Interest Income* down 11.45% or \$43,531, and *Other Revenue* down 24.29% or \$51,922. Real Estate transfers are down from last year's first quarter by 26.55% or 305 parcels, the conveyance tax is down slightly .11% or \$346. The conveyance tax is only down slightly due to 2 large property transfers in March totaling \$ 29,908 in conveyance taxes.

First Quarter Expenditures: were down 16.41% or \$1,327,484 as compared to 2006 first quarter. The major factor for the decrease is in the *Other* expense category of \$877,543 is down from last year at this time by 63.36% or \$1,517,721. This category includes transfers out of the General Fund and those have been minimal for the first quarter.

In Summary: Revenues for the first quarter are outpacing expenditures by 19.39% or \$1,625,718. The increase in the sales tax receipts is encouraging. The main reason for the increase is an increase of 25.79% or \$314,779 in the Statewide Master Numbers (big box retail stores) as compared to last year during the same period. We also experienced a slight increase in the Motor Vehicle Sales of 5.77% or \$23,549 during this time period. Cause for concern is that we continue to see a sluggish housing market as property transfers are down by 26.55% and Geauga County's February unemployment was 5.60% up from last February's 5.00%. The economic recovery may be stalled somewhat if the recent rise in fuel prices continues and if long term interest rates do not recede.

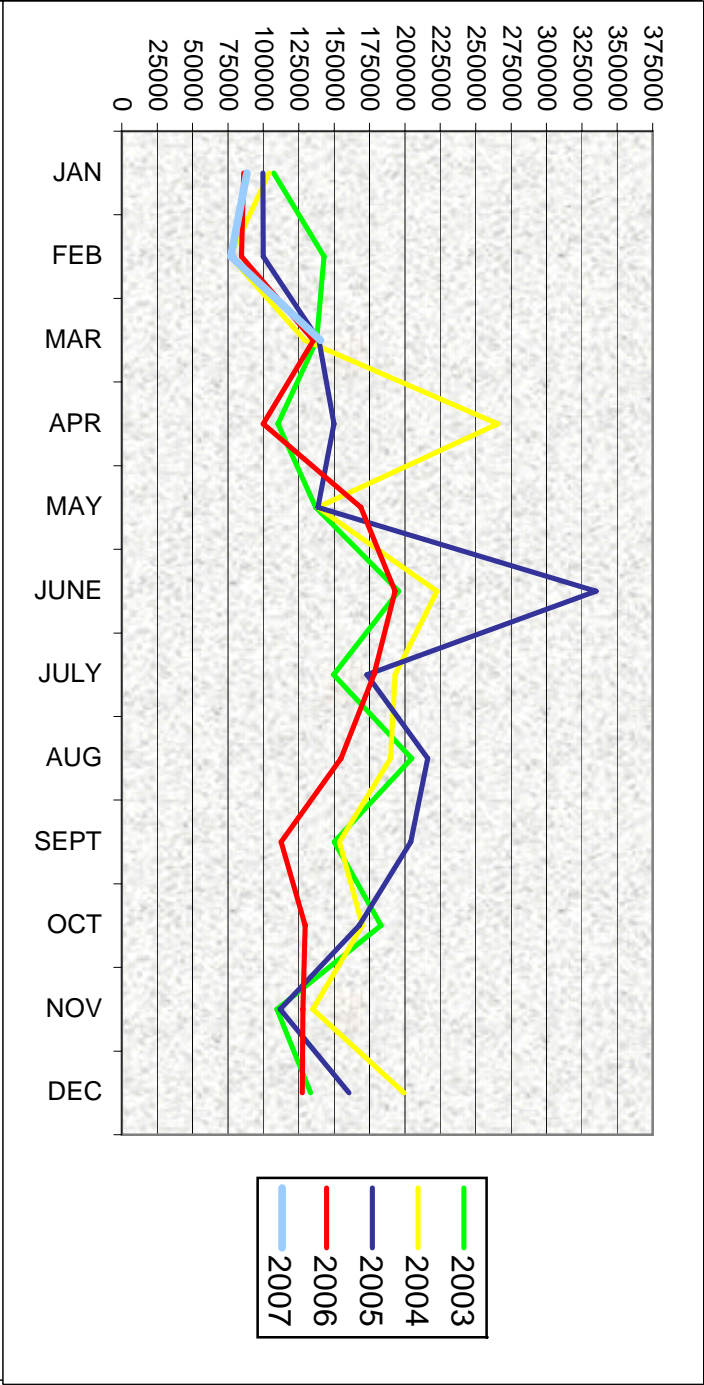
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

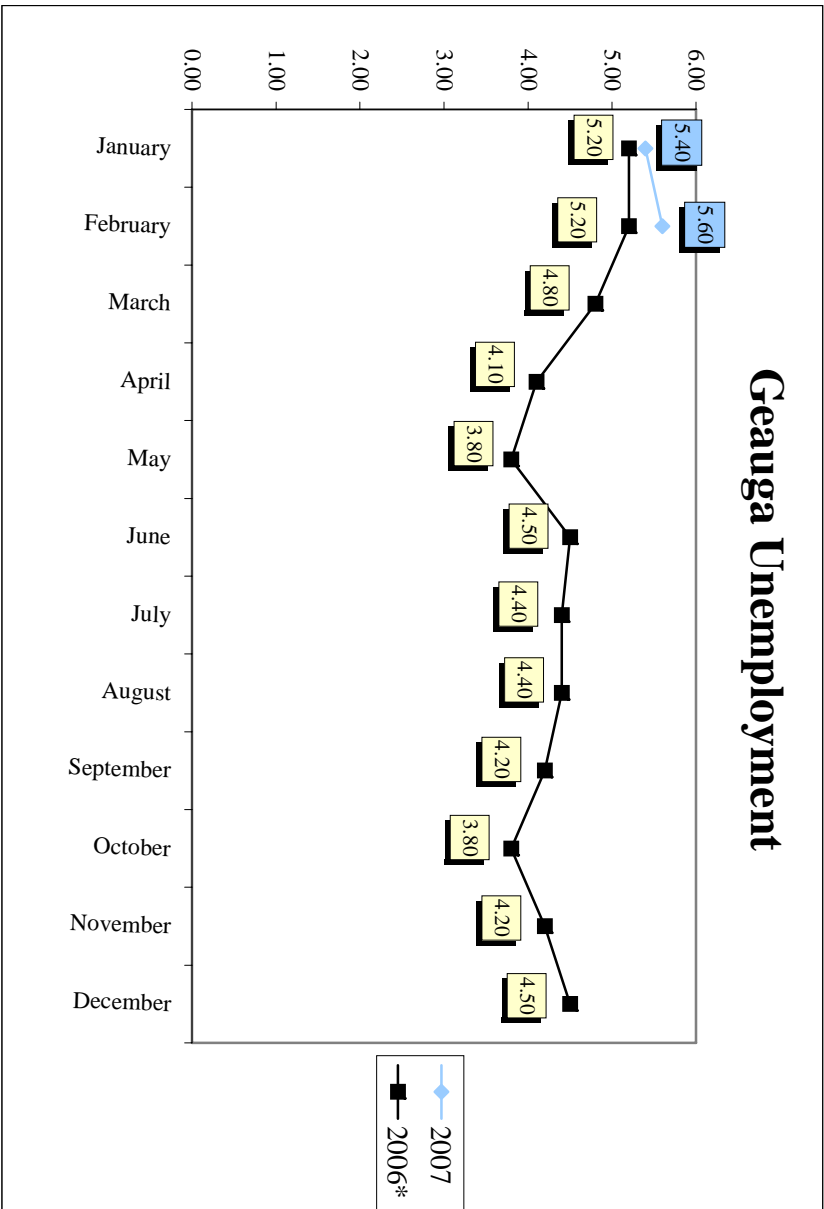
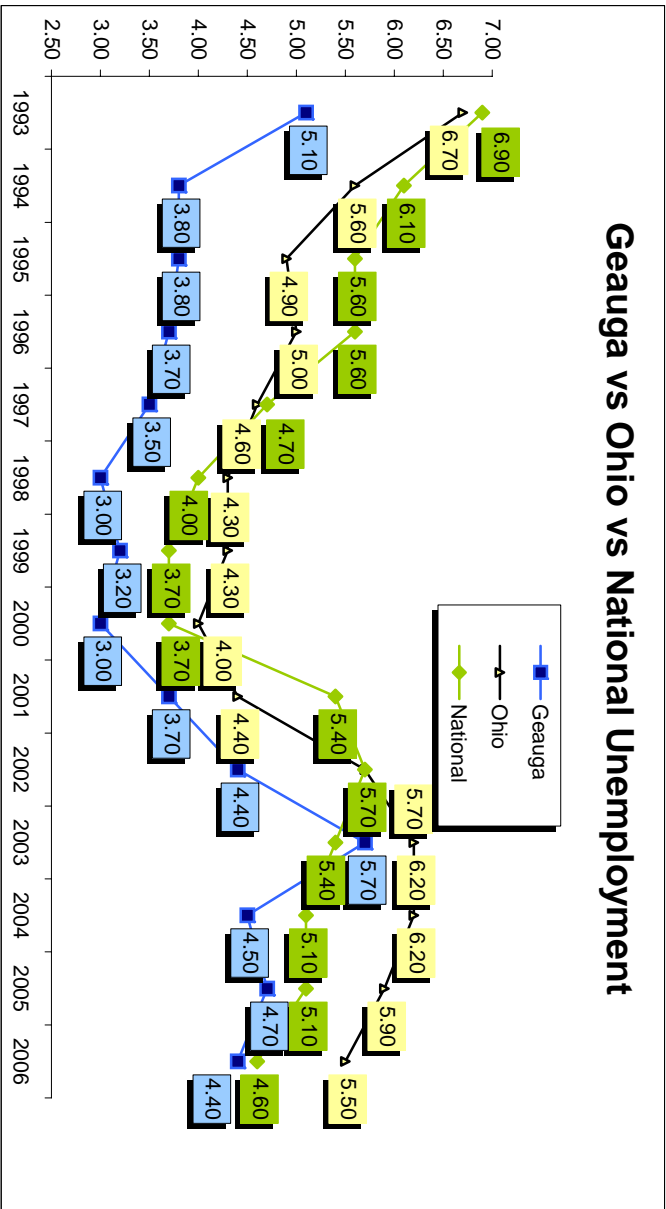
Provided By: Tracy A. Jemison, AAS
Gauga County Auditor

REAL ESTATE TRANSFERS 2003 - 2007

| | * | * | * | * | | * | * | * | * | |
|----------------------------|-------------------------|--------------|--------------|--------------|-------------|---|---|---|---|--|
| | CONV & TRANS PERMISSIVE | | | | | | | | | |
| | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | | | | | |
| JAN | 107,300.70 | 103,899.10 | 99,672.40 | 86,201.60 | 88,355.10 | | | | | |
| FEB | 142,913.40 | 76,559.80 | 99,937.40 | 84,520.10 | 77,151.30 | | | | | |
| MAR | 137,681.50 | 129,199.10 | 139,250.60 | 135,444.10 | 140,313.40 | | | | | |
| APR | 110,302.00 | 265,527.00 | 149,925.60 | 99,880.00 | | | | | | |
| MAY | 137,010.00 | 138,287.80 | 138,571.40 | 168,775.50 | | | | | | |
| JUNE | 195,609.00 | 222,595.10 | 335,013.50 | 192,988.70 | | | | | | |
| JULY | 149,641.50 | 193,099.70 | 173,244.80 | 178,116.30 | | | | | | |
| AUG | 204,844.08 | 189,761.30 | 216,067.00 | 154,752.80 | | | | | | |
| SEPT | 150,013.40 | 153,655.10 | 204,088.50 | 112,560.20 | | | | | | |
| OCT | 183,154.10 | 169,930.00 | 167,821.10 | 129,487.70 | | | | | | |
| NOV | 109,653.10 | 134,847.50 | 111,998.60 | 128,008.70 | | | | | | |
| DEC | 133,472.60 | 199,418.00 | 160,555.30 | 127,598.80 | | | | | | |
| Y - T - D | 1,761,595.38 | 1,976,779.50 | 1,996,146.20 | 1,598,334.50 | 305,819.80 | | | | | |
| March Comparison Subtotals | 387,896 | 309,658 | 338,860 | 306,166 | 305,820 | | | | | |
| Percentage of Change: | | -20.170% | 9.431% | -9.648% | -0.113% | | | | | |

| | * | * | * | * | * | * | * | * | * |
|----------------------------|---------------------------|---------|---------|----------|---|---|---|---|---|
| March Comparison Subtotals | TOTAL PARCELS TRANSFERRED | | | | | | | | |
| 1,133 | 1,052 | 1,028 | 1,149 | 844 | | | | | |
| Percentage of Change: | -7.149% | -2.281% | 11.770% | -26.545% | | | | | |

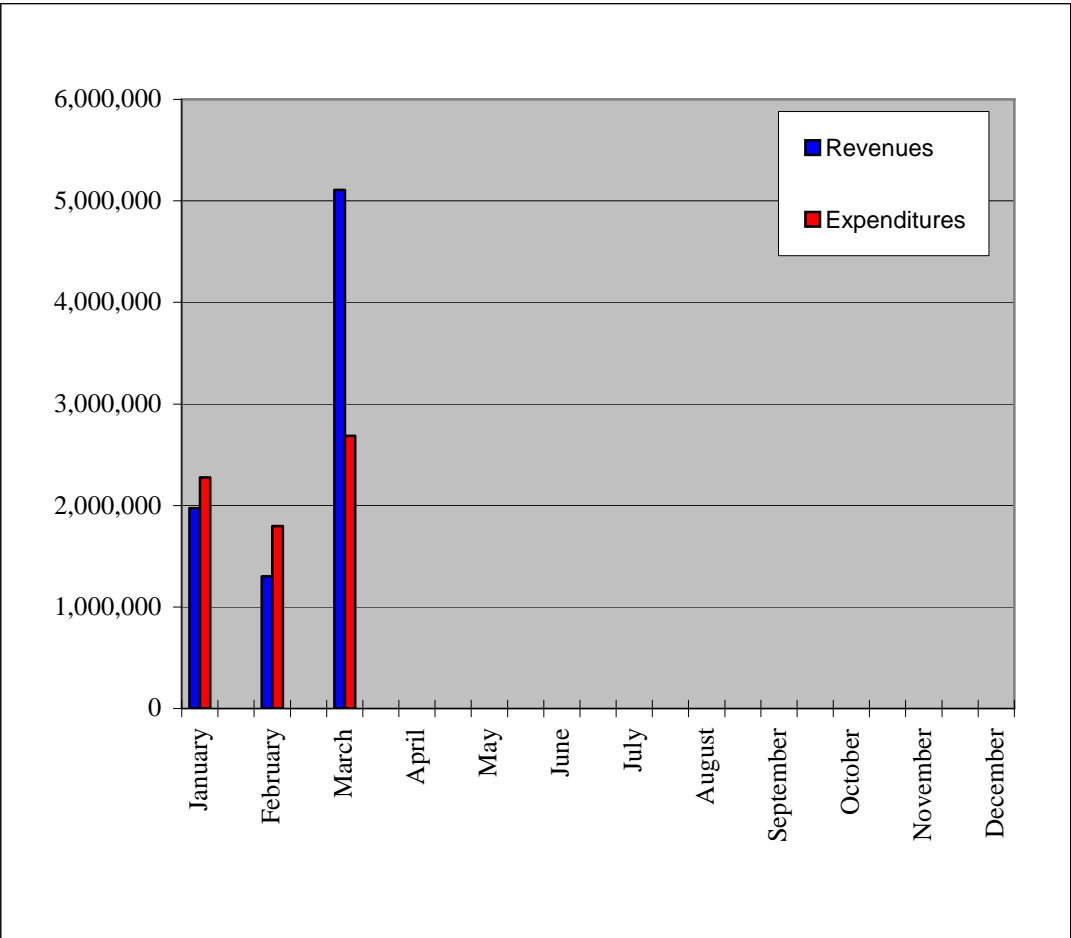




* Rates revised per Ohio Labor Market Info as of 4/9/07.

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

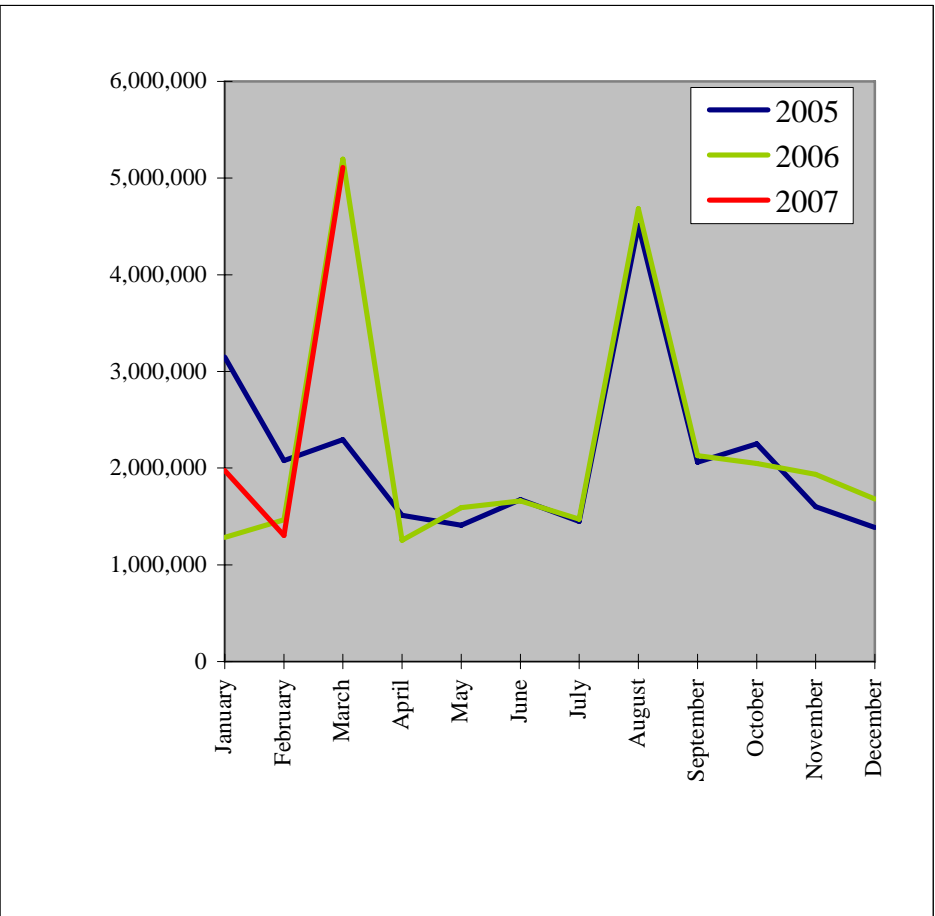
GENERAL FUND ANALYSIS
FOR 2007



| | Revenues | Expenditures |
|----------------------------------------------|-----------|--------------|
| January | 1,974,686 | 2,277,209 |
| February | 1,302,819 | 1,798,029 |
| March | 5,108,727 | 2,685,276 |
| April | 0 | 0 |
| May | 0 | 0 |
| June | 0 | 0 |
| July | 0 | 0 |
| August | 0 | 0 |
| September | 0 | 0 |
| October | 0 | 0 |
| November | 0 | 0 |
| December | 0 | 0 |
| Y-T-D | 8,386,232 | 6,760,514 |
| Percent of Revenues In Excess of Expenses | | 19.386% |

GENERAL FUND REVENUE ANALYSIS
 FOR THE LAST THREE YEARS

| | 2005 | 2006 | 2007 |
|----------------------------|------------|------------|-----------|
| January | 3,148,743 | 1,283,546 | 1,974,686 |
| February | 2,076,446 | 1,464,924 | 1,302,819 |
| March | 2,296,532 | 5,194,617 | 5,108,727 |
| April | 1,512,125 | 1,254,404 | |
| May | 1,410,262 | 1,589,940 | |
| June | 1,672,077 | 1,660,425 | |
| July | 1,449,538 | 1,473,036 | |
| August | 4,511,180 | 4,682,011 | |
| September | 2,061,064 | 2,131,623 | |
| October | 2,252,500 | 2,048,965 | |
| November | 1,599,759 | 1,933,694 | |
| December | 1,385,339 | 1,679,479 | |
| Y-T-D | 25,375,565 | 26,396,665 | 8,386,232 |
| March Comparison Subtotals | 7,521,721 | 7,943,087 | 8,386,232 |
| Percent of Change | | 5.6020% | 5.5790% |



Departmental Expense Analysis

| 2005 | | | | | 2006 | | | 2007 | | |
|-----------------------------|--------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|---------------|
| Department | Acct # | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended |
| Sheriff K-9 | TAF | 27,733.68 | 9,176.74 | 33.089% | 33,152.44 | 19,273.98 | 58.137% | 40,546.38 | 11,901.97 | 29.354% |
| Court Security | TAG | 0.00 | 0.00 | 0.000% | 5,000.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Volunteer Guardian Program | TAJ | 15,000.00 | 15,000.00 | 100.000% | 15,000.00 | 15,000.00 | 100.000% | 15,000.00 | 3,750.00 | 25.000% |
| Recycle Ohio | TAK | 197,326.77 | 190,323.17 | 96.451% | 8,412.07 | 8,311.04 | 98.799% | 0.00 | 0.00 | 0.000% |
| Farmland Preservation | TAM | 10,000.00 | 3,061.16 | 30.612% | 15,059.43 | 4,136.79 | 27.470% | 18,811.00 | 8,811.00 | 46.840% |
| Clean Water Act | TAN | 0.00 | 0.00 | 0.000% | 1.00 | 1.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Bicentennial | TAP | 30,722.50 | 21,635.26 | 70.422% | 66,364.74 | 52,123.07 | 78.540% | 3,000.00 | 0.00 | 0.000% |
| LEBG | TAR | 20,000.00 | 0.00 | 0.000% | 98,302.00 | 98,302.00 | 100.000% | 42,222.00 | 0.00 | 0.000% |
| Education Pass Thru | TAT | 6,000.00 | 6,000.00 | 100.000% | 0.00 | 0.00 | 0.000% | 6,000.00 | 0.00 | 0.000% |
| Tire Amnesty | TAW | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| EPA - Land Acquisition | TAX | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| CASA Fund | TT2 | 111,561.63 | 105,231.73 | 94.326% | 123,176.01 | 113,363.04 | 92.033% | 129,257.35 | 32,475.38 | 25.125% |
| IAP | TT5 | | | | 25,000.00 | 20,353.65 | 81.415% | 31,646.35 | 300.00 | 0.948% |
| Prison Diversion / ISP | TT6 | 6,411.93 | 6,411.93 | 100.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Violence Against Women | TT7 | 74,483.79 | 73,300.34 | 98.411% | 78,649.93 | 78,480.97 | 99.785% | 76,027.21 | 21,533.32 | 28.323% |
| Commissary | TT8 | 51,606.19 | 31,073.05 | 60.212% | 84,348.83 | 71,962.18 | 85.315% | 88,444.33 | 19,483.87 | 22.030% |
| Victims of Crime | TT9 | 64,208.81 | 61,610.93 | 95.954% | 63,240.74 | 57,617.06 | 91.108% | 49,475.00 | 12,925.79 | 26.126% |
| Cops Fast | TTA | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Pretrial Release | TTB | 19,257.03 | 19,067.25 | 99.014% | 21,221.07 | 20,878.18 | 98.384% | 18,583.00 | 5,234.29 | 28.167% |
| Narcotics | TTD | 0.00 | 0.00 | 0.000% | 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 | 800,593.36 | 737,717.09 | 92.146% | 1,083,430.13 | 899,692.95 | 83.041% | 1,220,968.60 | 117,592.52 | 9.631% |
| Victim/Witness | TTJ | 72,877.54 | 69,731.41 | 95.683% | 78,655.59 | 78,432.88 | 99.717% | 67,740.32 | 18,026.63 | 26.611% |
| Emergency Planning | TTK | 51,674.77 | 40,026.51 | 77.459% | 53,390.46 | 44,765.60 | 83.846% | 56,300.71 | 15,932.06 | 28.298% |
| Criminal Investigation | TTL | 80,000.00 | 66,161.00 | 82.701% | 91,281.85 | 90,064.00 | 98.666% | 81,000.00 | 21,609.21 | 26.678% |
| MR/DD Residential Services | TTM | 1,309,627.12 | 965,943.34 | 73.757% | 2,830,585.96 | 2,569,423.47 | 90.774% | 1,835,791.77 | 1,068,567.39 | 58.207% |
| Family First Council | TTN | 1,689,012.55 | 1,417,960.68 | 83.952% | 1,817,696.50 | 1,457,573.59 | 80.188% | 1,620,961.61 | 354,608.21 | 21.876% |
| US Marshall | TTP | | | | 14,374.73 | 6,761.15 | 0.000% | 157,921.69 | 13,663.75 | 8.652% |
| DARE Grant | TTW | 86,024.56 | 82,614.82 | 96.036% | 94,963.98 | 88,113.74 | 92.786% | 97,389.25 | 24,558.32 | 25.217% |
| Help America Vote | TTX | 42,942.70 | 31,489.00 | 73.328% | 11,453.70 | 8,815.60 | 76.967% | 2,638.10 | 612.00 | 23.199% |
| 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 | 46,827.58 | 45,962.21 | 98.152% | 46,572.00 | 43,770.40 | 93.984% | 45,355.00 | 11,929.18 | 26.302% |
| Unclaimed Money | U01 | 200,000.00 | 160,079.97 | 80.040% | 100,000.00 | 47,068.43 | 47.068% | 100,000.00 | 8,937.90 | 8.938% |
| Liability Insurance | U05 | 27,500.00 | 14,987.97 | 54.502% | 2,730.08 | 2,730.08 | 100.000% | 15,000.00 | 0.00 | 0.000% |
| Emergency Management | W | 632,898.84 | 472,181.77 | 74.606% | 535,071.85 | 439,982.33 | 82.229% | 342,472.31 | 60,177.33 | 17.571% |
| Workforce Investment | WIA | 76,125.93 | 66,014.42 | 0.000% | 118,407.93 | 104,088.03 | 87.906% | 88,000.00 | 0.00 | 0.000% |
| Domestic Violence | WW | 19,426.67 | 19,426.67 | 100.000% | 18,000.00 | 17,304.00 | 96.133% | 17,200.00 | 17,150.50 | 99.712% |
| Sheriff Rotary | X05 | 372,570.81 | 314,527.75 | 84.421% | 447,826.31 | 421,769.67 | 94.182% | 372,166.61 | 123,920.62 | 33.297% |
| Fair Police Rotary | X10 | 33,113.59 | 33,113.59 | 100.000% | 32,790.48 | 32,472.69 | 99.031% | 39,046.66 | 792.66 | 2.030% |
| Central Vehicle Maintenance | X20 | 4,044.96 | 860.90 | 21.283% | 12,100.00 | 2,240.60 | 18.517% | 14,843.86 | 4,761.46 | 32.077% |
| Sheriff Rotary | X25 | 388,005.00 | 385,400.57 | 99.329% | 415,412.61 | 413,015.51 | 99.423% | 408,687.70 | 131,236.26 | 32.112% |
| Youth Center | YC | 526,747.14 | 472,613.09 | 89.723% | 592,122.60 | 557,449.63 | 94.144% | 630,657.37 | 165,722.30 | 26.278% |
| Total Other Funds | | 123,884,843.39 | 101,279,618.54 | 81.753% | 122,525,471.10 | 96,586,115.60 | 78.829% | 115,590,435.22 | 22,390,956.69 | 19.371% |
| Total Expense - All Funds | | 149,636,121.77 | 124,536,567.71 | 83.226% | 152,080,836.22 | 123,774,915.44 | 81.388% | 146,521,066.06 | 29,151,470.53 | 19.896% |

Departmental Expense Analysis

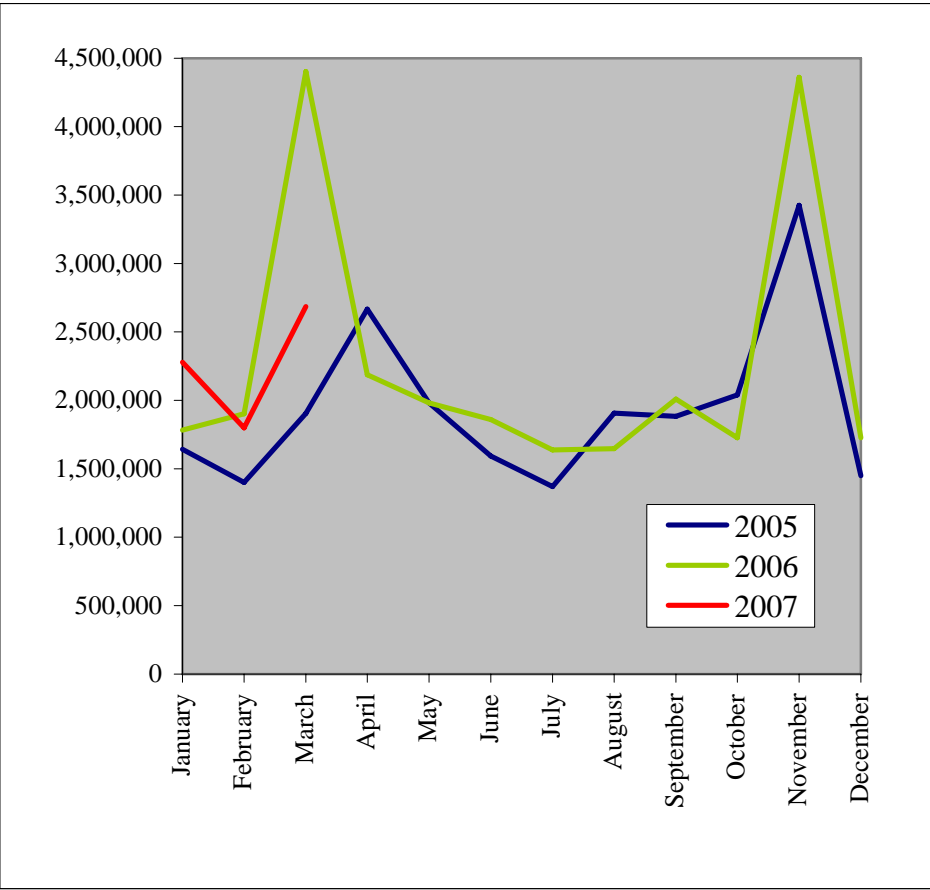
| 2005 | | | | | 2006 | | | | | 2007 | | | | |
|------------------------------|--------|----------------|---------------|---------------|----------------|---------------|---------------|----------------|--------------|---------------|--|--|--|--|
| Department | Acct # | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended | | | | |
| Ohio Housing Trust | OHT | 0.00 | 630,639.00 | 0.000% | 0.00 | 577,296.00 | 0.000% | 0.00 | 134,053.50 | 0.000% | | | | |
| Water Resources | P | 5,085,740.07 | 4,558,433.49 | 89.632% | 5,489,008.04 | 5,028,175.10 | 91.604% | 4,996,363.22 | 1,035,430.48 | 20.724% | | | | |
| Public Defender Fees | PDF | 0.00 | 137.00 | 0.000% | 0.00 | 2,289.00 | 0.000% | 0.00 | 569.00 | 0.000% | | | | |
| Water District | PW | 674,643.93 | 591,080.52 | 87.614% | 705,597.04 | 621,632.64 | 88.100% | 700,189.91 | 145,703.39 | 20.809% | | | | |
| Airport Construction | Q01 | 91,467.13 | 53,742.25 | 58.756% | 147,553.88 | 99,194.30 | 67.226% | 534,986.18 | 10,269.50 | 1.920% | | | | |
| 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% | 500.00 | 0.00 | 0.000% | 500.00 | 0.00 | 0.000% | | | | |
| Jail Construction | Q08 | 8,826,454.61 | 7,601,636.06 | 86.123% | 1,282,241.62 | 1,099,233.41 | 85.727% | 51,550.00 | 8,180.00 | 15.868% | | | | |
| 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 | 128,516.59 | 24,516.59 | 19.077% | 4,000.00 | 0.00 | 0.000% | 4,000.00 | 0.00 | 0.000% | | | | |
| Mental Health Construction | Q14 | 37,500.00 | 25,050.00 | 66.800% | 64,657.00 | 50,061.00 | 77.425% | 22,146.00 | 0.00 | 0.000% | | | | |
| County Sewer Improvements | Q23 | 1,223,039.06 | 446,931.33 | 36.543% | 1,759,758.00 | 1,160,127.28 | 65.925% | 1,632,795.55 | 115,678.77 | 7.085% | | | | |
| Parkman Sewer | Q27 | 0.00 | 0.00 | 0.000% | 5,043,972.35 | 1,659,964.10 | 32.910% | 3,381,426.15 | 591,474.59 | 17.492% | | | | |
| Valley View Sewer | Q28 | 27,000.00 | 25,000.00 | 92.593% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |
| CF Park Water | Q32 | 27,000.29 | 27,000.29 | 100.000% | 20,404.61 | 20,040.61 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |
| Bainbridge Water | Q34 | 53,000.00 | 24,999.99 | 47.170% | 588,000.01 | 26,920.01 | 4.578% | 363,385.00 | 7,011.00 | 1.929% | | | | |
| Geauga/Trumbull Construction | Q39 | 594,231.46 | 594,146.49 | 99.986% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |
| Metzenbaum Construction | Q40 | 112,105.47 | 95,545.12 | 85.228% | 228,150.00 | 78,153.92 | 34.255% | 378,000.00 | 975.00 | 0.258% | | | | |
| Park Bd Improvements | Q41 | 5,005,902.15 | 3,083,158.98 | 61.590% | 5,553,255.59 | 1,578,269.04 | 28.421% | 7,940,572.82 | 743,708.63 | 9.366% | | | | |
| 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 | 69,479.50 | 69,312.12 | 99.759% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |
| McFarland Sewer | Q45 | 8,890,666.12 | 347,751.50 | 3.911% | 1,879,427.24 | 147,447.97 | 7.845% | 363,009.12 | 0.00 | 0.000% | | | | |
| Park Board Retainage Payout | Q46 | 188,000.00 | 0.00 | 0.000% | 188,000.00 | 0.00 | 0.000% | 188,000.00 | 0.00 | 0.000% | | | | |
| Courthouse Construction | Q47 | 367,236.11 | 147,584.41 | 40.188% | 1,251,484.15 | 145,320.23 | 11.612% | 1,343,181.81 | 20,534.58 | 1.529% | | | | |
| Ditchs | R's | 7,015.33 | 1,522.34 | 21.700% | 11,637.65 | 0.00 | 0.000% | 17,451.82 | 0.00 | 0.000% | | | | |
| General Juvenile | S02 | 273,703.77 | 221,939.15 | 81.087% | 296,827.51 | 233,063.62 | 78.518% | 250,683.56 | 67,082.51 | 26.760% | | | | |
| Metzenbaum | S03 | 14,471,977.20 | 13,732,225.30 | 94.888% | 15,481,972.94 | 14,335,495.85 | 92.595% | 15,726,314.18 | 5,849,131.40 | 37.193% | | | | |
| Medicaid Risk | S04 | | | | 1,671.00 | 1,671.00 | 100.000% | 0.00 | 0.00 | 0.000% | | | | |
| Park Board | S05 | 7,501,728.28 | 6,949,243.67 | 92.635% | 8,220,891.55 | 7,639,270.11 | 92.925% | 8,281,748.97 | 1,207,063.47 | 14.575% | | | | |
| Children's Services | SS | 3,227,359.98 | 2,509,113.80 | 77.745% | 3,653,316.99 | 2,998,038.25 | 82.063% | 3,158,651.12 | 496,079.84 | 15.705% | | | | |
| Sick & Vacation | SV | | | | 100,000.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |
| Storm Water | SW | 43,530.31 | 37,188.73 | 85.432% | 50,916.58 | 28,435.92 | 55.848% | 32,446.00 | 3,086.57 | 9.513% | | | | |
| Revolving Loan | T02 | 1,305,465.00 | 1,006,113.53 | 77.069% | 1,172,520.18 | 828,523.08 | 70.662% | 1,183,448.00 | 317,500.00 | 26.828% | | | | |
| Infrastructure Loans | T03 | | | | 143,217.70 | 93,273.67 | 65.127% | 36,050.00 | 25,248.00 | 70.036% | | | | |
| LCL Revolving Loans | T04 | | | | 205,000.00 | 205,000.00 | 100.000% | 208,000.00 | 0.00 | 0.000% | | | | |
| Transportation Capital Fund | T82 | 178,480.00 | 178,480.00 | 100.000% | 167,679.00 | 167,679.00 | 100.000% | 244,805.00 | 0.00 | 0.000% | | | | |
| Aging | T88 | 2,864,770.35 | 2,676,301.39 | 93.421% | 2,453,143.28 | 2,256,479.21 | 91.983% | 2,534,940.47 | 575,220.36 | 22.692% | | | | |
| Transportation | T89 | 1,218,398.53 | 1,102,989.00 | 90.528% | 1,220,817.77 | 1,176,429.17 | 96.364% | 1,138,021.62 | 320,660.28 | 28.177% | | | | |
| Community Development | T93 | 256,688.58 | 211,536.24 | 82.410% | 310,957.59 | 285,254.75 | 91.734% | 280,695.01 | 78,777.37 | 28.065% | | | | |
| HUD Housing | T94 | 44,705.00 | 7,548.00 | 16.884% | 33,070.00 | 1,575.00 | 4.763% | 36,900.00 | 9,152.43 | 24.803% | | | | |
| 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 | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | | | | |

GENERAL FUND
Analysis of 2007 Monthly Revenues

| | | | | | | | | | | | | | 2007 | 2006 | Percent |
|-----------------------|-----------|-----------|-----------|-------|-----|------|------|--------|-------|------|-----|-----|-----------|-----------|-----------|
| | January | February | March | April | May | June | July | August | Sept. | Oct. | Nov | Dec | Totals | Totals | Of Change |
| Property Taxes | 86,785 | 84,889 | 2,916,036 | | | | | | | | | | 3,087,710 | 3,049,573 | 1.25% |
| Sales Taxes | 923,926 | 852,783 | 1,263,824 | | | | | | | | | | 3,040,534 | 2,688,728 | 13.08% |
| Charges for Services | 553,332 | 119,121 | 565,803 | | | | | | | | | | 1,238,256 | 856,523 | 44.57% |
| Licenses and Permits | 500 | 275 | 725 | | | | | | | | | | 1,500 | 1,350 | 11.11% |
| Fines and Forfeitures | 11,738 | 10,020 | 11,056 | | | | | | | | | | 32,815 | 35,520 | -7.62% |
| Intergovernmental | 97,531 | 205,774 | 96,295 | | | | | | | | | | 399,600 | 709,182 | -43.65% |
| Interest Income | 139,912 | 1,145 | 195,698 | | | | | | | | | | 336,755 | 380,286 | -11.45% |
| Other Revenue | 85,962 | 28,812 | 47,032 | | | | | | | | | | 161,805 | 213,727 | -24.29% |
| Transfers | 75,000 | 0 | 12,258 | | | | | | | | | | 87,258 | 8,196 | 964.59% |
| Totals | 1,974,686 | 1,302,819 | 5,108,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,386,232 | 7,943,087 | 5.58% |

GENERAL FUND EXPENDITURES ANALYSIS
 FOR THE LAST THREE YEARS

| | 2005 | 2006 | 2007 |
|-------------------|------------|------------|------------|
| January | 1,642,408 | 1,783,398 | 2,277,209 |
| February | 1,400,259 | 1,902,507 | 1,798,029 |
| March | 1,904,389 | 4,402,093 | 2,685,276 |
| April | 2,665,255 | 2,186,800 | |
| May | 1,980,458 | 1,980,458 | |
| June | 1,594,379 | 1,860,757 | |
| July | 1,368,111 | 1,638,524 | |
| August | 1,905,558 | 1,648,230 | |
| September | 1,882,150 | 2,009,592 | |
| October | 2,039,744 | 1,726,751 | |
| November | 3,424,557 | 4,358,835 | |
| December | 1,449,682 | 1,726,125 | |
| Y-T-D | 23,256,949 | 27,224,072 | 6,760,514 |
| March Comparison | | | |
| Subtotals | 4,947,055 | 8,087,998 | 6,760,514 |
| Percent of Change | | 63.4912% | - 16.4130% |



Departmental Expense Analysis

| Department | Acct # | 2005 | | | 2006 | | | 2007 | | |
|------------------------------|-----------|----------------|---------------|------------|----------------|---------------|------------|----------------|--------------|------------|
| | | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended | Appropriations | Expenditures | % Expended |
| Other Funds: | | | | | | | | | | |
| Mental Health | AA | 6,651,620.14 | 5,815,956.29 | 87.437% | 7,073,806.14 | 6,219,865.49 | 87.928% | 6,826,368.16 | 1,902,085.27 | 27.864% |
| Education & Enforcement | AEE | 7,990.00 | 0.00 | 0.000% | 11,500.00 | 16.16 | 0.141% | 22,682.22 | 0.00 | 0.000% |
| Dog Warden | B | 268,310.71 | 215,728.60 | 80.403% | 288,164.53 | 219,001.30 | 75.999% | 266,364.91 | 60,722.75 | 22.797% |
| Ohio Elections Commission | BEC | 0.00 | 2,650.00 | 0.000% | 0.00 | 160.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Hotel/Motel | BED | 66,525.00 | 59,609.90 | 89.605% | 68,520.75 | 59,665.39 | 87.076% | 70,576.37 | 13,257.44 | 18.785% |
| Building Standards Assess | BSA | 5,544.28 | 5,022.59 | 90.590% | 4,635.01 | 3,492.20 | 75.344% | 6,065.88 | 328.53 | 5.416% |
| 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 | 379,985.09 | 305,282.17 | 80.341% | 374,682.40 | 319,879.85 | 85.374% | 313,459.05 | 93,392.27 | 29.794% |
| County Home | CH | 634,554.52 | 589,166.28 | 92.847% | 682,369.86 | 629,793.92 | 92.295% | 714,995.11 | 184,611.50 | 25.820% |
| Concealed Handgun | CHL | 34,472.49 | 20,625.88 | 59.833% | 33,706.81 | 19,594.04 | 58.131% | 51,015.83 | 5,701.01 | 11.175% |
| Clerk of Courts | CLC | 18,000.00 | 0.00 | 0.000% | 10,000.00 | 10,000.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| Common Pleas Comput. | CPC | 8,000.00 | 0.00 | 0.000% | 3,000.00 | 2,425.98 | 0.000% | 10,000.00 | 10,000.00 | 100.000% |
| Cty Recorder Micrographics | CRM | 102,249.00 | 90,322.64 | 88.336% | 102,782.15 | 83,673.19 | 81.408% | 114,395.72 | 16,032.40 | 14.015% |
| Certificate of Title | CTA | 297,408.76 | 260,690.78 | 87.654% | 423,809.14 | 390,566.96 | 92.156% | 289,340.13 | 82,569.22 | 28.537% |
| Court Technology | CTF | 594,801.15 | 427,978.48 | 71.953% | 347,280.30 | 252,822.90 | 72.801% | 320,261.36 | 48,073.01 | 15.011% |
| Road and Bridge Fund | D | 3,502,343.54 | 3,270,663.97 | 93.385% | 3,734,343.98 | 3,025,181.65 | 81.010% | 3,980,582.26 | 150,166.26 | 3.772% |
| Delinquent Tax | DT | 184,460.72 | 87,593.05 | 47.486% | 194,176.20 | 103,799.69 | 53.456% | 200,488.45 | 53,875.50 | 26.872% |
| Health Department | all funds | 3,086,560.03 | 2,515,021.56 | 81.483% | 3,111,634.51 | 2,648,983.59 | 85.132% | 3,094,489.71 | 598,840.40 | 19.352% |
| GAPP Fund | GAP | 9,840.00 | 5,785.70 | 58.798% | 124,245.41 | 119,449.99 | 96.140% | 127,507.00 | 40,743.90 | 31.954% |
| Geauga/Trum Solid Waste | GT | 1,645,408.36 | 1,381,142.12 | 83.939% | 1,497,186.18 | 1,185,922.61 | 79.210% | 1,512,884.74 | 232,285.78 | 15.354% |
| Human Services | H | 5,505,336.41 | 5,093,033.31 | 92.511% | 6,105,450.24 | 5,574,487.70 | 91.303% | 5,763,496.78 | 1,480,862.98 | 25.694% |
| Child Support Enforc. Admin. | HC | 1,262,729.50 | 1,110,525.34 | 87.946% | 1,376,420.96 | 1,083,844.77 | 78.744% | 1,160,559.87 | 238,524.06 | 20.552% |
| 911 Program | HLP | 1,095,601.46 | 748,434.83 | 68.313% | 1,184,344.21 | 891,203.46 | 75.249% | 992,968.51 | 196,721.49 | 19.811% |
| Indigent Guardianship | IG | 21,800.00 | 16,527.17 | 75.813% | 21,625.00 | 17,800.00 | 82.312% | 17,200.00 | 6,550.00 | 38.081% |
| Real Estate Assessment | J | 1,713,649.35 | 1,372,998.03 | 80.121% | 1,702,254.64 | 1,205,815.62 | 70.836% | 1,844,787.61 | 362,716.69 | 19.662% |
| Juvenile Probate Comput. | JCC | 18,000.00 | 0.00 | 0.000% | 18,000.00 | 10,000.00 | 55.556% | 19,000.00 | 0.00 | 0.000% |
| Juvenile Indigent Drivers | JID | 200.00 | 0.00 | 0.000% | 200.00 | 0.00 | 0.000% | 200.00 | 0.00 | 0.000% |
| Juvenile/Prob Comput. | JPC | 6,500.00 | 0.00 | 0.000% | 6,500.00 | 2,425.98 | 37.323% | 6,800.00 | 0.00 | 0.000% |
| Juvenile Recovery | JRF | 4,000.00 | 1,960.90 | 49.023% | 15,250.00 | 6,165.58 | 40.430% | 11,550.00 | 967.35 | 8.375% |
| Co Engineer | K | 7,304,209.06 | 6,906,233.93 | 94.551% | 6,870,714.45 | 6,053,425.82 | 88.105% | 7,965,369.28 | 1,650,739.50 | 20.724% |
| Soil and Water Fund | L | 342,100.37 | 322,679.75 | 94.323% | 379,580.55 | 365,143.58 | 96.197% | 372,264.37 | 101,609.10 | 27.295% |
| 800 Communications | MHZ | 250,688.12 | 146,912.46 | 58.604% | 206,719.06 | 148,684.99 | 71.926% | 214,521.03 | 26,392.62 | 12.303% |
| Municipal Road Tax | MRT | 211,046.33 | 0.00 | 0.000% | 275,472.30 | 0.00 | 0.000% | 344,513.62 | 0.00 | 0.000% |
| County Home Improv. | N1 | 1,500.00 | 0.00 | 0.000% | 3,500.00 | 3,094.18 | 88.405% | 0.00 | 0.00 | 0.000% |
| Computer Equip. Improv. | N3 | 575,856.94 | 506,647.72 | 87.982% | 454,323.50 | 183,910.08 | 40.480% | 447,915.85 | 87,466.95 | 19.528% |
| Building Improv. Fund | N5 | 719,687.00 | 448,000.55 | 62.249% | 796,437.88 | 500,933.68 | 62.897% | 1,248,667.31 | 8,985.00 | 0.720% |
| Youth Center Improv. | N11 | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% |
| 800 Comm. - Perm. Improv. | N12 | 2,363,177.02 | 1,632,244.20 | 69.070% | 3,979,095.79 | 604,621.33 | 15.195% | 2,057,181.00 | 63,113.12 | 3.068% |
| Newbury HUD | NHD | | | | | | | 0.00 | 9,318.00 | 0.000% |
| General Bond Retirement | O1G | 1,296,646.41 | 1,296,646.40 | 100.000% | 1,819,352.40 | 1,819,352.40 | 100.000% | 1,805,082.40 | 0.00 | 0.000% |
| G.O. Retirement Fund | O1N | 12,499,951.00 | 12,495,951.00 | 99.968% | 10,637,905.00 | 10,637,905.00 | 100.000% | 8,967,815.00 | 625,500.00 | 6.975% |
| 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 | 413,660.36 | 413,660.31 | 100.000% | 412,037.46 | 412,037.42 | 100.000% | 370,000.00 | 0.00 | 0.000% |
| Mortgage Revenue Bond | O3M | 13,800.00 | 13,800.00 | 100.000% | 14,500.00 | 14,500.00 | 100.000% | 14,150.00 | 0.00 | 0.000% |
| OWDA | O5M | 875,000.00 | 780,552.02 | 89.206% | 1,395,000.00 | 1,326,818.55 | 95.112% | 1,280,000.00 | 0.00 | 0.000% |

Departmental Expense Analysis

| | 2005 | | | | 2006 | | | | 2007 | | | |
|----|----------------------------|------------|----------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|-------------------------|
| | Department | Acct # | Appropriations | Expenditures Expended % | Appropriations | Expenditures Expended % | Appropriations | Expenditures Expended % | Appropriations | Expenditures Expended % | Appropriations | Expenditures Expended % |
| 10 | General Fund: | | | | | | | | | | | |
| | Commissioner | A01 | 747,016.48 | 646,809.14 | 86.586% | 807,753.08 | 732,110.18 | 90.635% | 843,238.67 | 211,028.47 | 25.026% | |
| | Microfilm Board | A01 | 201,988.45 | 192,283.54 | 95.195% | 240,925.93 | 202,517.10 | 84.058% | 267,555.50 | 85,780.77 | 32.061% | |
| | Auditor | A01 | 615,523.44 | 602,074.44 | 97.815% | 673,661.45 | 636,417.68 | 94.471% | 706,119.89 | 172,289.49 | 24.399% | |
| | Treasurer | A01 | 291,473.45 | 275,768.66 | 94.612% | 318,952.97 | 280,034.82 | 87.798% | 321,382.26 | 83,081.06 | 25.851% | |
| | Other Finance Admin. | A01 | 165,060.00 | 147,040.75 | 89.083% | 170,000.00 | 155,157.14 | 91.269% | 185,070.00 | 74,538.12 | 40.276% | |
| | Bank Charges | A01 | 39,560.00 | 36,480.00 | 92.214% | 40,040.00 | 33,440.00 | 83.516% | 43,600.00 | 9,120.00 | 20.917% | |
| | Prosecutor | A01 | 1,036,143.20 | 991,197.14 | 95.662% | 1,099,419.85 | 1,071,102.94 | 97.424% | 1,150,275.23 | 330,008.22 | 28.690% | |
| | Budget Commission | A01 | 300.00 | 69.17 | 23.057% | 430.40 | 130.40 | 30.297% | 18,300.00 | 34.65 | 0.189% | |
| | Bureau of Inspection | A01 | 75,000.00 | 70,829.16 | 94.439% | 75,000.00 | 73,591.11 | 98.121% | 75,000.00 | 0.00 | 0.000% | |
| | Planning | A01 | 285,729.79 | 247,779.80 | 86.718% | 324,222.40 | 296,637.67 | 91.492% | 271,019.13 | 67,527.55 | 24.916% | |
| | ADP Board | A01 | 438,044.03 | 387,583.84 | 88.481% | 705,504.21 | 613,725.24 | 86.991% | 805,682.72 | 199,052.56 | 24.706% | |
| | Court of Appeals | A02 | 69,000.00 | 49,195.88 | 71.298% | 70,335.94 | 60,035.94 | 85.356% | 67,118.65 | 0.00 | 0.000% | |
| | Jury Commission | A02 | 8,325.70 | 7,317.36 | 87.889% | 8,892.63 | 7,487.56 | 84.200% | 9,229.41 | 1,769.21 | 19.169% | |
| | Adult Probation Dept. | A02 | 76,833.04 | 76,126.53 | 99.080% | 92,813.78 | 92,459.70 | 99.619% | 96,142.30 | 26,716.73 | 27.789% | |
| | Juvenile Court | A02 | 513,005.71 | 436,184.76 | 85.025% | 496,820.45 | 433,467.85 | 87.248% | 535,753.44 | 122,537.41 | 22.872% | |
| | Juvenile Probate Dept. | A02 | 240,230.76 | 233,245.94 | 97.092% | 264,518.26 | 259,047.41 | 97.932% | 277,488.14 | 73,503.04 | 26.489% | |
| | Detention Home | A02 | 354,095.02 | 343,714.96 | 97.069% | 422,548.00 | 422,548.00 | 100.000% | 430,000.00 | 106,433.75 | 24.752% | |
| | Probate Court | A02 | 198,023.88 | 176,244.18 | 89.001% | 212,291.19 | 189,808.27 | 89.409% | 223,601.76 | 57,829.76 | 25.863% | |
| | Clerk of Courts | A02 | 373,777.56 | 337,646.57 | 90.334% | 459,055.70 | 402,221.08 | 87.619% | 448,695.51 | 102,438.89 | 22.830% | |
| | Coroner | A02 | 107,878.05 | 91,354.46 | 84.683% | 159,314.02 | 138,444.75 | 86.901% | 127,357.50 | 32,255.39 | 25.327% | |
| | Lab & Morgue | A02 | 220,819.71 | 215,858.54 | 97.753% | 263,801.10 | 257,715.64 | 97.693% | 244,838.80 | 69,449.62 | 28.365% | |
| | Municipal Court | A02 | 139,139.43 | 126,192.95 | 90.695% | 145,739.31 | 136,903.91 | 93.938% | 154,924.70 | 41,156.27 | 26.565% | |
| | Board of Elections | A03 | 695,325.19 | 686,307.77 | 98.703% | 795,265.85 | 765,805.40 | 96.296% | 808,494.23 | 169,418.74 | 20.955% | |
| | Building & Grounds Maint | A04 | 1,716,301.35 | 1,418,000.74 | 82.620% | 2,350,478.23 | 1,722,769.80 | 73.294% | 2,332,940.25 | 491,081.75 | 21.050% | |
| | Airport | A05 | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | 0.00 | 0.00 | 0.000% | |
| | Sheriff | A06 | 7,266,169.84 | 7,096,008.34 | 97.658% | 8,107,229.11 | 7,840,317.77 | 96.708% | 8,865,631.73 | 2,629,938.68 | 29.664% | |
| | Recorder | A06 | 219,665.29 | 208,204.48 | 94.783% | 244,595.86 | 228,064.02 | 93.241% | 243,780.00 | 66,334.13 | 27.211% | |
| | Building | A06 | 445,835.82 | 429,026.93 | 96.230% | 485,328.75 | 459,227.55 | 94.622% | 476,263.48 | 128,146.34 | 26.907% | |
| | Emergency Mgt Grants | A06 | 9,998.45 | 9,998.45 | 100.000% | 9,998.45 | 0.00 | 0.000% | 9,998.45 | 0.00 | 0.000% | |
| | Public Defender | A06 | 226,128.74 | 224,132.10 | 99.117% | 252,489.86 | 230,519.01 | 91.298% | 286,915.62 | 69,768.51 | 24.317% | |
| | Other Agriculture Programs | A06/A07 | 400,529.03 | 398,590.25 | 99.516% | 457,407.28 | 454,786.65 | 99.427% | 454,983.12 | 115,410.24 | 25.366% | |
| | Other Health Programs | A08 | 263,128.87 | 262,729.40 | 99.848% | 275,172.01 | 271,811.29 | 98.779% | 280,774.71 | 17,663.57 | 6.291% | |
| | Veteran's | A09 | 535,273.66 | 386,500.14 | 72.206% | 547,278.20 | 343,428.52 | 62.752% | 451,518.89 | 60,050.04 | 13.300% | |
| | Public Assistance Grants | A09 | 162,972.00 | 162,972.00 | 100.000% | 83,913.52 | 82,270.25 | 98.042% | 113,578.89 | 26,357.25 | 23.206% | |
| | Sewer Transfers | A10 | 14,577.00 | 14,576.33 | 99.995% | 14,000.00 | 11,789.07 | 84.208% | 14,420.00 | 1,901.20 | 13.184% | |
| | County Engineer | A12 | 141,112.55 | 138,341.29 | 98.036% | 154,497.54 | 142,641.60 | 92.326% | 165,258.40 | 39,518.49 | 23.913% | |
| | Law Libraries | A13 | 48,899.78 | 48,519.54 | 99.222% | 51,705.38 | 51,373.16 | 99.357% | 53,235.98 | 15,088.08 | 28.342% | |
| | Commissioners - Misc. | A14/A15/A1 | 6,724,108.93 | 5,436,405.32 | 80.849% | 7,929,290.40 | 7,371,919.75 | 92.971% | 8,307,997.10 | 877,543.23 | 10.563% | |
| | Common Pleas | A21 | 684,284.18 | 645,638.32 | 94.352% | 744,674.01 | 717,071.61 | 96.293% | 762,446.38 | 185,742.63 | 24.361% | |
| | Total General Fund | | 25,751,278.38 | 23,256,949.17 | 90.314% | 29,555,365.12 | 27,188,799.84 | 91.993% | 30,930,630.84 | 6,760,513.84 | 21.857% | |

GENERAL FUND

2007 Analysis of Monthly Expenditures

| | | | | | | | | | | | | | 2007 | 2006 | Percent |
|--------------------|---------|--------|---------|-------|-----|------|------|--------|-------|------|------|------|---------|---------|------------|
| | January | Feb. | March | April | May | June | July | August | Sept. | Oct. | Nov. | Dec. | Totals | Totals | Of Change |
| Commissioners | 56,921 | 57,270 | 96,837 | | | | | | | | | | 211,028 | 192,734 | 9.49% |
| Microfilm Board | 36,058 | 21,091 | 28,632 | | | | | | | | | | 85,781 | 61,487 | 39.51% |
| Auditor | 54,694 | 44,150 | 73,445 | | | | | | | | | | 172,289 | 163,978 | 5.07% |
| Treasurer | 23,733 | 17,857 | 41,491 | | | | | | | | | | 83,081 | 77,674 | 6.96% |
| Postage | 25,000 | 25,015 | 15,291 | | | | | | | | | | 65,306 | 54,152 | 20.60% |
| CAFR Expenses | 50 | 3,864 | 5,318 | | | | | | | | | | 9,232 | 7 | 136065.19% |
| Card Service Fee | 110 | 16 | 128 | | | | | | | | | | 254 | 193 | 31.72% |
| Bank Fees | 6,080 | 0 | 3,040 | | | | | | | | | | 9,120 | 9,120 | 0.00% |
| Prosecutor | 129,063 | 74,852 | 126,093 | | | | | | | | | | 330,008 | 347,353 | -4.99% |
| Budget Comm. | 0 | 0 | 35 | | | | | | | | | | 35 | 130 | -73.43% |
| Bureau of Insp | 0 | 0 | 0 | | | | | | | | | | 0 | 0 | 0.00% |
| Planning Com. | 18,683 | 16,870 | 31,975 | | | | | | | | | | 67,528 | 83,234 | -18.87% |
| ADP Board | 44,192 | 33,824 | 121,037 | | | | | | | | | | 199,053 | 160,851 | 23.75% |
| Court of Appeals | 0 | 0 | 0 | | | | | | | | | | 0 | 60,036 | -100.00% |
| Jury Commission | 580 | 338 | 852 | | | | | | | | | | 1,770 | 1,214 | 45.77% |
| Adult Probation | 7,324 | 7,328 | 12,064 | | | | | | | | | | 26,717 | 24,886 | 7.35% |
| Juvenile Court | 46,152 | 26,397 | 49,988 | | | | | | | | | | 122,537 | 119,748 | 2.33% |
| Juvenile Probation | 21,012 | 19,623 | 32,868 | | | | | | | | | | 73,503 | 67,591 | 8.75% |
| Detention Home | 106,434 | 0 | 0 | | | | | | | | | | 106,434 | 105,637 | 0.75% |
| Probate Court | 17,904 | 15,166 | 24,760 | | | | | | | | | | 57,830 | 51,787 | 11.67% |
| Clerk of Courts | 28,232 | 25,456 | 48,497 | | | | | | | | | | 102,185 | 105,608 | -3.24% |
| Coroner | 10,446 | 5,633 | 16,176 | | | | | | | | | | 32,255 | 31,729 | 1.66% |
| Lab and Morgue | 18,010 | 20,330 | 31,109 | | | | | | | | | | 69,450 | 85,451 | -18.73% |

GENERAL FUND
2007 Analysis of Monthly Expenditures

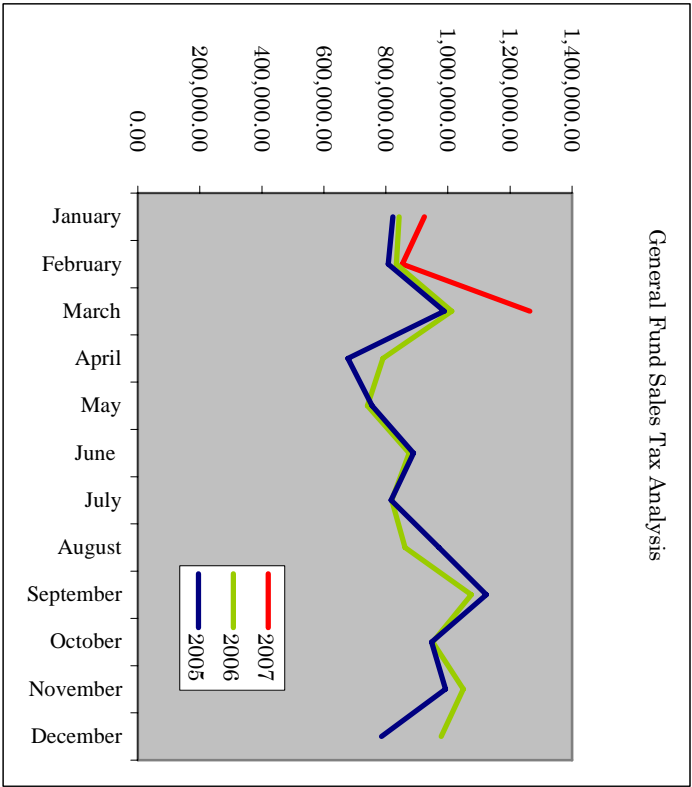
| | January | Feb. | March | April | May | June | July | August | Sept. | Oct. | Nov. | Dec. | 2007 Totals | 2006 Totals | Percent Of Change |
|-----------------------|-----------|-----------|-----------|-------|-----|------|------|--------|-------|------|------|------|----------------|----------------|----------------------|
| Municipal Court | 9,804 | 11,548 | 19,804 | | | | | | | | | | 41,156 | 38,102 | 8.02% |
| Board of Elections | 35,800 | 45,736 | 87,883 | | | | | | | | | | 169,419 | 121,047 | 39.96% |
| Maint. & Operations | 165,043 | 130,618 | 195,421 | | | | | | | | | | 491,082 | 525,987 | -6.64% |
| Airport | 0 | 0 | 0 | | | | | | | | | | 0 | 0 | 0.00% |
| Sheriff | 921,049 | 612,460 | 1,096,430 | | | | | | | | | | 2,629,939 | 2,263,636 | 16.18% |
| Recorder | 17,221 | 18,983 | 30,130 | | | | | | | | | | 66,334 | 65,157 | 1.81% |
| Building Department | 37,015 | 35,075 | 56,056 | | | | | | | | | | 128,146 | 135,002 | -5.08% |
| Emergency Manag. | 0 | 0 | 0 | | | | | | | | | | 0 | 0 | 0.00% |
| Public Defender | 20,412 | 15,758 | 33,598 | | | | | | | | | | 69,769 | 62,665 | 11.34% |
| Other Agriculture | 43,275 | 3,325 | 54 | | | | | | | | | | 46,654 | 107,842 | -56.74% |
| Cooperative Ext. | 0 | 68,135 | 621 | | | | | | | | | | 68,756 | 513 | 13304.82% |
| Other Health Programs | 0 | 11,421 | 6,242 | | | | | | | | | | 17,664 | 183,655 | -90.38% |
| Veterans Services | 17,067 | 14,967 | 28,016 | | | | | | | | | | 60,050 | 104,941 | -42.78% |
| Public Assistant | 0 | 0 | 26,357 | | | | | | | | | | 26,357 | 27,957 | -5.72% |
| Sewer Transfers | 0 | 1,901 | 0 | | | | | | | | | | 1,901 | 2,301 | -17.38% |
| County Engineer | 10,429 | 11,042 | 18,048 | | | | | | | | | | 39,518 | 40,883 | -3.34% |
| Law Library | 4,019 | 4,022 | 7,047 | | | | | | | | | | 15,088 | 14,401 | 4.77% |
| Other | 295,429 | 349,016 | 233,098 | | | | | | | | | | 877,543 | 2,395,264 | -63.36% |
| Common Pleas | 49,970 | 48,942 | 86,830 | | | | | | | | | | 185,743 | 194,048 | -4.28% |
| Grand Total | 2,277,209 | 1,798,029 | 2,685,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,760,514 | 8,087,998 | -16.41% |

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

Geauga County
Analysis of Sales Tax Revenues
For the Years 2005 through 2007

| | 2005 | | 2006 | | 2007 | | 06-2007 Percent Prior 1/2% Only of Increase General Fund *** | |
|-------------------------------|---------------|---------------|------|--|--------------|--------------|-----------------------------------------------------------------------|----------------------------|
| | General Fund | General Fund | | | Prior 1/2% | New 1/2% | Total | |
| January | 821,635.45 | 842,593.81 | | | 461,932.76 | 461,993.41 | 923,926.17 | 9.65% |
| February | 806,836.96 | 833,983.10 | | | 426,414.24 | 426,369.07 | 852,783.31 | 2.25% |
| March | 987,761.45 | 1,012,151.19 | | | 634,274.50 | 629,549.66 | 1,263,824.16 | 24.87% |
| April | 677,989.39 | 790,343.94 | | | | | | |
| May | 754,958.93 | 740,238.01 | | | | | | |
| June | 889,042.38 | 875,497.61 | | | | | | |
| July | 817,342.83 | 819,434.52 | | | | | | |
| August | 970,627.10 | 861,284.52 | | | | | | |
| September | 1,123,714.52 | 1,074,451.19 | | | | | | |
| October | 947,806.31 | 950,968.33 | | | | | | |
| November | 991,610.09 | 1,049,283.48 | | | | | | |
| December | 786,367.13 | 978,499.77 | | | | | | |
| Grand Total | 10,575,692.54 | 10,828,729.47 | | | 1,522,621.50 | 1,517,912.14 | 3,040,533.64 | |
| Comparative Totals (March) | 2,616,233.86 | 2,688,728.10 | | | 1,522,621.50 | | 3,040,533.64 | Overall Change 13.0845% |

** % is for total sales tax collected.



| | Sales Tax Certified Revenue | Y-T-D Percent Received |
|------|--------------------------------|---------------------------|
| 2005 | 10,600,000 | 99.77% |
| 2006 | 10,400,000 | 104.12% |
| 2007 | 10,800,000 | 28.15% |

Provided By: Tracy A. Jemison, AAS
Geauga County Auditor