

Geauga County, Ohio

Tracy A. Jemison, AAS
Geauga County Auditor



**2007 Second Quarter Report
“Economic State of Geauga”**



Tracy A. Jemison, AAS

Geauga County Auditor

M E M O

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Tracy A. Jemison, AAS, Auditor

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

DATE: July 16, 2007

I am pleased to present you with our 2007 Second 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.

Second Quarter General Fund Revenues: were up 13.74% or \$1,709,824 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Sales Tax* revenues up 9.32% or \$475,061, *Charges for Services* up 53.64% or \$821,653, *Intergovernmental* revenues up 1.78% or \$19,048, *Interest Income* up 33.16% or \$269,433, *Other Revenue* up 8.40% or \$25,387, *Transfers* were up 431.68% or \$126,636. All other revenue categories were down as compared to last year's Second Quarter; *Property Taxes* down 0.45% or \$15,859, *Licenses and Permits* down 15.72% or \$500, and *Fines and Forfeitures* down 14.15% or \$11,035. Real Estate transfers are down from last year's Second Quarter by 17.07% or 393 parcels, the conveyance tax is down 2.30% or \$17,680.

Second Quarter General Fund Expenditures: were down 4.80% or \$676,094 as compared to 2006 Second Quarter. The major factor for the decrease is the *Other* expense category of \$2,621,829 which is down from last year at this time by 28.01% or \$1,019,998. This category includes transfers out of the General Fund and those have been minimal for the First Half.

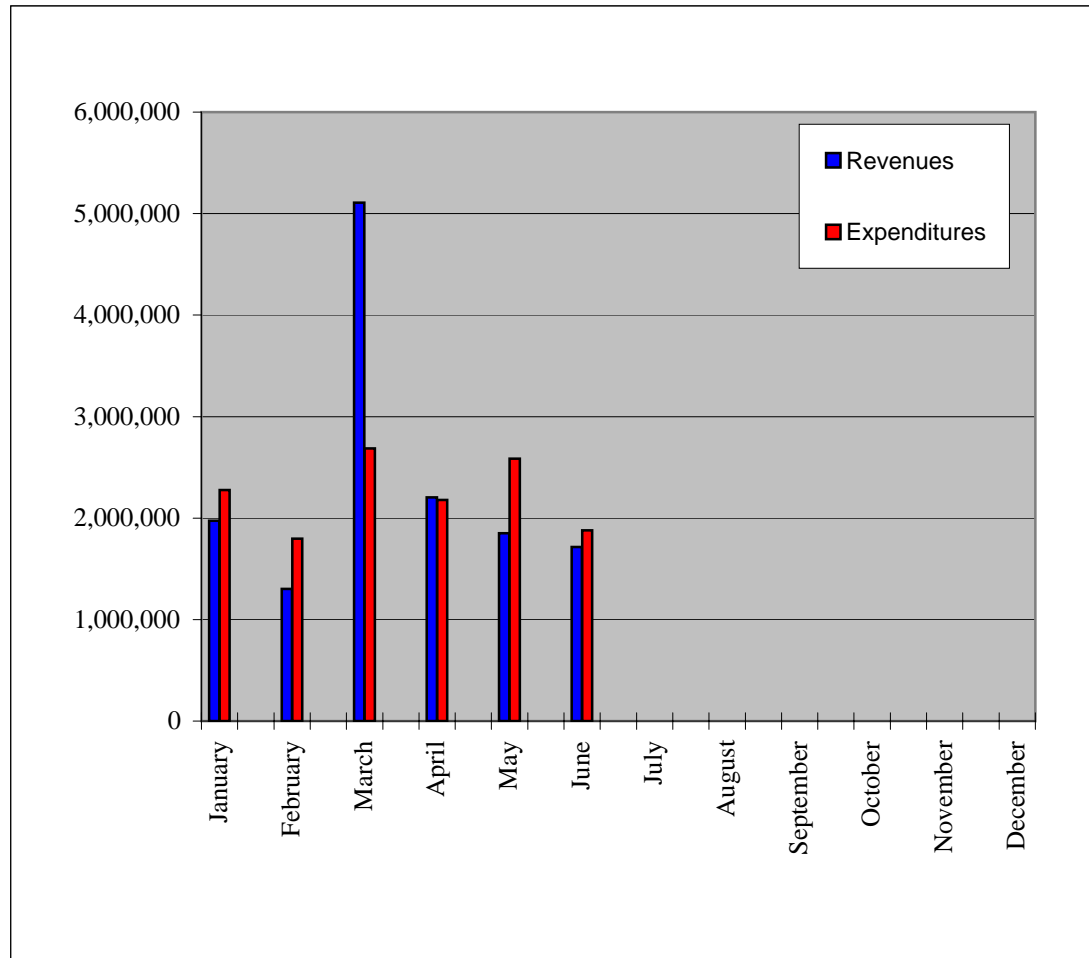
In Summary: Revenues thus far this year are outpacing expenditures by 5.32% or \$753,033. A majority of this is the result of an increase of 443.24% or \$801,661.12 in Prisoner Housing Fees collected. Also contributing was an increase of 32.04% or \$517,933 in the Statewide Master Numbers (big box retail stores) as compared to last year during the same period. We have not experienced the growth in Motor Vehicle Sales we would like to see as they remain down 1.29% from this time a year ago and down 13.98% from 2005. We are still seeing a slow housing market as Property Transfers lag considerably compared to 2006. Geauga County's May unemployment was 4.50% up from last May's 3.80%, however, it has continued a downward trend since February of this year. While we are seeing growth in the retail sales area we still do not have an economy that is clicking on all 6 cylinders with the sluggish housing and vehicle market.

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

Proudly serving the residents of Geauga County

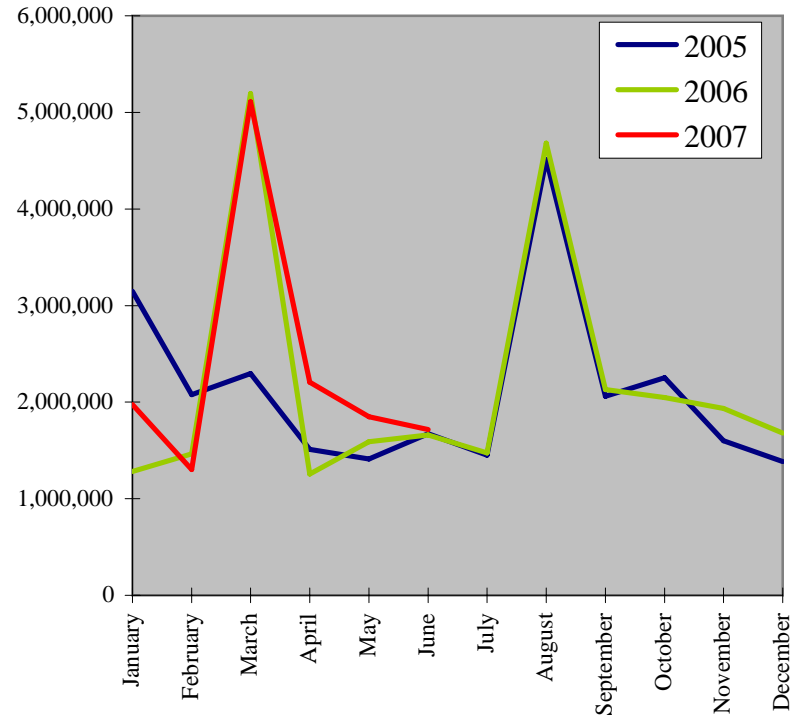
GENERAL FUND ANALYSIS
FOR 2007

	Revenues	Expenditures
January	1,974,686	2,277,209
February	1,302,819	1,798,029
March	5,108,727	2,685,276
April	2,205,310	2,180,241
May	1,849,459	2,583,924
June	1,716,679	1,879,968
July	0	0
August	0	0
September	0	0
October	0	0
November	0	0
December	0	0
Y-T-D	14,157,680	13,404,647
Percent of Revenues In Excess of Expenses		5.319%



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	2,205,310
May	1,410,262	1,589,940	1,849,459
June	1,672,077	1,660,425	1,716,679
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	14,157,680
June Comparison			
Subtotals	12,116,185	12,447,856	14,157,680
Percent of Change		2.7374%	13.7359%

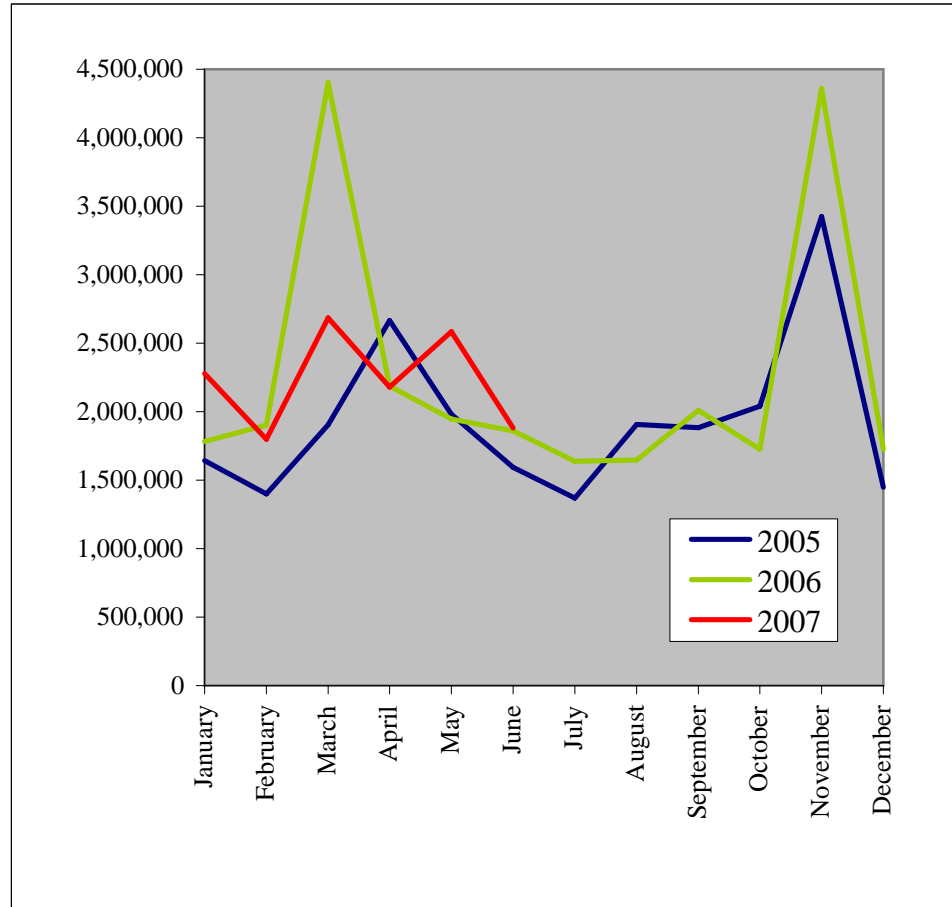


GENERAL FUND
Analysis of 2007 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2007 Totals	2006 Totals	Percent Of Change
Property Taxes	86,785	84,889	2,916,036	106,001	139,806	178,298							3,511,815	3,527,674	-0.45%
Sales Taxes	923,926	852,783	1,263,824	782,531	845,793	901,011							5,569,868	5,094,808	9.32%
Charges for Services	553,332	119,121	565,803	485,252	490,589	139,307							2,353,404	1,531,751	53.64%
Licenses and Permits	500	275	725	375	500	305							2,680	3,180	-15.72%
Fines and Forfeitures	11,738	10,020	11,056	12,727	14,532	6,888							66,961	77,996	-14.15%
Intergovernmental	97,531	205,774	96,295	415,206	152,336	120,122							1,087,264	1,068,216	1.78%
Interest Income	139,912	1,145	195,698	378,588	88,922	277,796							1,082,061	812,628	33.16%
Other Revenue	85,962	28,812	47,032	15,740	62,069	88,040							327,654	302,266	8.40%
Transfers	75,000	0	12,258	8,888	54,913	4,913							155,972	29,336	431.68%
Totals	1,974,686	1,302,819	5,108,727	2,205,310	1,849,459	1,716,679	0	0	0	0	0	0	14,157,680	12,447,856	13.74%

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	2,180,241
May	1,980,458	1,945,187	2,583,924
June	1,594,379	1,860,757	1,879,968
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	27,188,800	13,404,647
June Comparison			
Subtotals	11,187,147	14,080,741	13,404,647
Percent of Change		25.8653%	- 4.8016%



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
Commissioners	56,921	57,270	96,837	58,174	70,743	55,246							395,191	364,656	8.37%
Microfilm Board	36,058	21,091	28,632	17,361	19,316	16,029							138,487	104,712	32.25%
Auditor	54,694	44,150	73,445	47,346	58,250	47,682							325,567	311,843	4.40%
Treasurer	23,733	17,857	41,491	22,857	20,086	21,513							147,537	137,323	7.44%
Postage	25,000	25,015	15,291	380	11,168	0							76,854	85,484	-10.10%
CAFR Expenses	50	3,864	5,318	480	376	2,041							12,129	3,561	240.62%
Card Service Fee	110	16	128	78	66	40							437	382	14.44%
Bank Fees	6,080	0	3,040	3,040	3,040	6,080							21,280	18,240	16.67%
Prosecutor	129,063	74,852	126,093	71,898	75,258	76,778							553,942	580,004	-4.49%
Budget Comm.	0	0	35	0	0	0							35	130	-73.43%
Bureau of Insp	0	0	0	3,373	20,128	18,465							41,966	40,334	4.05%
Planning Com.	18,683	16,870	31,975	19,223	19,554	17,697							124,001	151,525	-18.16%
ADP Board	44,192	33,824	121,037	51,985	59,809	43,069							353,916	369,591	-4.24%
Court of Appeals	0	0	0	48,094	0	0							48,094	60,036	-19.89%
Jury Commission	580	338	852	570	551	1,055							3,945	3,599	9.60%
Adult Probation	7,324	7,328	12,064	7,328	7,328	7,390							48,763	46,489	4.89%
Juvenile Court	46,152	26,397	49,988	28,895	40,434	24,745							216,611	215,529	0.50%
Juvenile Probation	21,012	19,623	32,868	20,276	20,689	20,784							135,252	126,096	7.26%
Detention Home	106,434	0	0	106,434	0	0							212,868	211,274	0.75%
Probate Court	17,904	15,166	24,760	14,025	15,798	11,661							99,313	95,794	3.67%
Clerk of Courts	28,232	25,456	48,497	28,848	29,684	29,181							189,898	194,503	-2.37%
Coroner	10,446	5,633	16,176	7,725	10,435	9,697							60,112	63,236	-4.94%
Lab and Morgue	18,010	20,330	31,109	15,562	18,905	17,482							121,399	137,730	-11.86%

GENERAL FUND
2007 Analysis of Monthly Expenditures

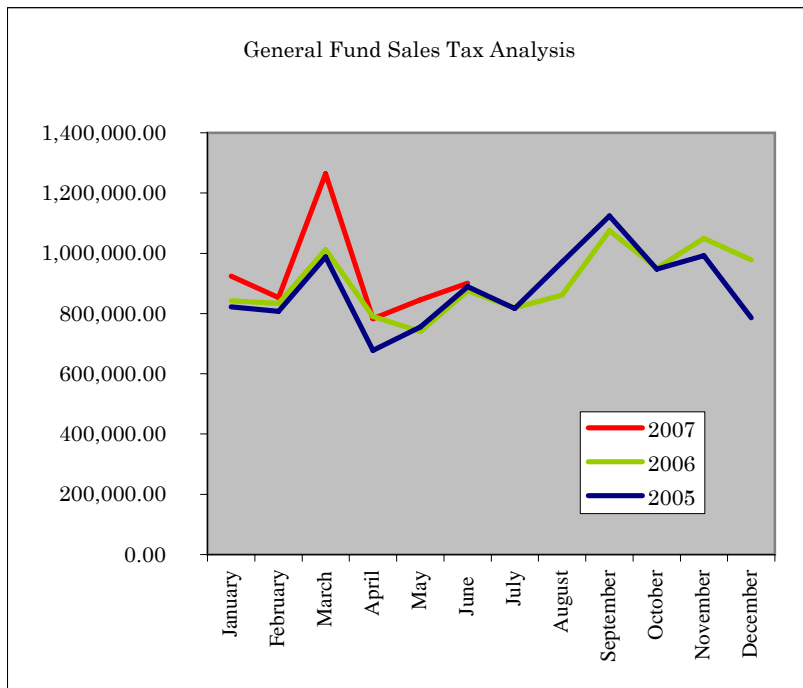
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2007 Totals	2006 Totals	Percent Of Change
Municipal Court	9,804	11,548	19,804	10,170	10,520	13,542							75,388	67,266	12.07%
Board of Elections	35,800	45,736	87,883	47,953	106,980	37,938							362,290	322,652	12.29%
Maint. & Operations	165,043	130,618	195,421	164,490	160,135	125,835							941,541	921,048	2.22%
Airport	0	0	0	0	0	0							0	0	0.00%
Sheriff	921,049	612,460	1,096,430	617,812	663,198	642,551							4,553,500	4,025,860	13.11%
Recorder	17,221	18,983	30,130	16,077	15,167	14,439							112,017	118,212	-5.24%
Building Department	37,015	35,075	56,056	35,238	35,769	57,178							256,331	236,567	8.35%
Emergency Manag.	0	0	0	0	0	0							0	0	0.00%
Public Defender	20,412	15,758	33,598	20,194	23,923	20,261							134,147	114,209	17.46%
Other Agriculture	43,275	3,325	54	25	129,775	25							176,479	187,028	-5.64%
Cooperative Ext.	0	68,135	621	68,095	631	568							138,051	134,466	2.67%
Other Health Programs	0	11,421	6,242	10,736	6,673	9,879							44,951	270,716	-83.40%
Veterans Services	17,067	14,967	28,016	17,048	28,462	37,075							142,634	199,419	-28.48%
Public Assistant	0	0	26,357	0	26,357	0							52,715	55,913	-5.72%
Sewer Transfers	0	1,901	0	1,901	0	1,901							5,704	6,085	-6.28%
County Engineer	10,429	11,042	18,048	14,681	10,563	10,542							75,304	75,495	-0.25%
Law Library	4,019	4,022	7,047	4,022	4,022	4,022							27,153	26,129	3.92%
Other	295,429	349,016	233,098	515,470	803,106	425,710							2,621,829	3,641,827	-28.01%
Common Pleas	49,970	48,942	86,830	62,379	57,028	51,867							357,016	355,779	0.35%
Grand Total	2,277,209	1,798,029	2,685,276	2,180,241	2,583,924	1,879,968	0	0	0	0	0	0	13,404,647	14,080,741	-4.80%

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 General Fund	2006 General Fund	2007 General Fund			06-2007 Percent Prior 1/2% Only of Increase 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	391,181.44	391,350.00	782,531.44	-0.99%
May	754,958.93	740,238.01	422,849.84	422,942.85	845,792.69	14.26%
June	889,042.38	875,497.61	450,604.31	450,409.32	901,013.63	2.91%
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	2,787,257.09	2,782,614.31	5,569,871.40	
Comparative Totals (June)	4,938,224.56	5,094,807.66			5,569,871.40	<u>Overall Change</u> 9.3245%

** % is for total sales tax collected.



	<u>Sales Tax Certified Revenue</u>	<u>Y-T-D Percent Received</u>
2005	10,600,000	99.77%
2006	10,400,000	104.12%
2007	10,800,000	51.57%

Departmental Expense Analysis

2005					2006			YTD 2007		
Department	Acct #	Appropriations	Expenditures	%	Appropriations	Expenditures	%	Appropriations	Expenditures	%
				Expended			Expended			Expended
General Fund:										
Commissioner	A01	747,016.48	646,809.14	86.586%	807,753.08	732,110.18	90.635%	843,238.67	395,190.85	46.866%
Microfilm Board	A01	201,988.45	192,283.54	95.195%	240,925.93	202,517.10	84.058%	267,555.50	138,486.73	51.760%
Auditor	A01	615,523.44	602,074.44	97.815%	673,661.45	636,417.68	94.471%	706,119.89	325,567.13	46.106%
Treasurer	A01	291,473.45	275,768.66	94.612%	318,952.97	280,034.82	87.798%	323,622.26	147,537.43	45.589%
Other Finance Admin.	A01	165,060.00	147,040.75	89.083%	170,000.00	155,157.14	91.269%	185,070.00	88,983.33	48.081%
Bank Charges	A01	39,560.00	36,480.00	92.214%	40,040.00	33,440.00	83.516%	43,600.00	21,280.00	48.807%
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	553,941.71	48.157%
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	41,966.18	55.955%
Planning	A01	285,729.79	247,779.80	86.718%	324,222.40	296,637.67	91.492%	271,019.13	124,000.93	45.754%
ADP Board	A01	438,044.03	387,583.84	88.481%	705,504.21	613,725.24	86.991%	805,682.72	353,916.15	43.927%
Court of Appeals	A02	69,000.00	49,195.88	71.298%	70,335.94	60,035.94	85.356%	67,118.65	48,094.17	71.655%
Jury Commission	A02	8,325.70	7,317.36	87.889%	8,892.63	7,487.56	84.200%	9,229.41	3,944.65	42.740%
Adult Probation Dept.	A02	76,833.04	76,126.53	99.080%	92,813.78	92,459.70	99.619%	96,142.30	48,762.79	50.719%
Juvenile Court	A02	513,005.71	436,184.76	85.025%	496,820.45	433,467.85	87.248%	536,351.61	216,611.02	40.386%
Juvenile Probate Dept.	A02	240,230.76	233,245.94	97.092%	264,518.26	259,047.41	97.932%	277,227.38	135,252.39	48.788%
Detention Home	A02	354,095.02	343,714.96	97.069%	422,548.00	422,548.00	100.000%	430,000.00	212,867.50	49.504%
Probate Court	A02	198,023.88	176,244.18	89.001%	212,291.19	189,808.27	89.409%	223,264.35	99,313.45	44.482%
Clerk of Courts	A02	373,777.56	337,646.57	90.334%	459,055.70	402,221.08	87.619%	473,017.59	190,335.33	40.239%
Coroner	A02	107,878.05	91,354.46	84.683%	159,314.02	138,444.75	86.901%	127,357.50	60,111.66	47.199%
Lab & Morgue	A02	220,819.71	215,858.54	97.753%	263,801.10	257,715.64	97.693%	246,338.80	121,398.74	49.281%
Municipal Court	A02	139,139.43	126,192.95	90.695%	145,739.31	136,903.91	93.938%	154,924.70	75,387.81	48.661%
Board of Elections	A03	695,325.19	686,307.77	98.703%	795,265.85	765,805.40	96.296%	808,494.23	362,290.12	44.810%
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	941,541.30	40.359%
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%	8,933,225.71	4,553,499.60	50.973%
Recorder	A06	219,665.29	208,204.48	94.783%	244,595.86	228,064.02	93.241%	243,780.00	112,016.95	45.950%
Building	A06	445,835.82	429,026.93	96.230%	485,328.75	459,227.55	94.622%	481,246.48	256,330.86	53.264%
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	134,146.83	46.755%
Other Agriculture Programs	A06/A07	400,529.03	398,590.25	99.516%	457,407.28	454,786.65	99.427%	454,983.12	314,529.95	69.130%
Other Health Programs	A08	263,128.87	262,729.40	99.848%	275,172.01	271,811.29	98.779%	280,957.51	44,951.48	15.999%
Veteran's	A09	535,273.66	386,500.14	72.206%	547,278.20	343,428.52	62.752%	451,518.89	142,634.37	31.590%
Public Assistance Grants	A09	162,972.00	162,972.00	100.000%	83,913.52	82,270.25	98.042%	113,578.89	52,714.50	46.412%
Sewer Transfers	A10	14,577.00	14,576.33	99.995%	14,000.00	11,789.07	84.208%	14,420.00	5,703.60	39.553%
County Engineer	A12	141,112.55	138,341.29	98.036%	154,497.54	142,641.60	92.326%	170,258.40	75,304.23	44.229%
Law Libraries	A13	48,899.78	48,519.54	99.222%	51,705.38	51,373.16	99.357%	53,235.98	27,152.79	51.005%
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%	8,202,175.24	2,621,829.17	31.965%
Common Pleas	A21	684,284.18	645,638.32	94.352%	744,674.01	717,071.61	96.293%	762,446.38	357,016.40	46.825%
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	13,404,646.75	43.338%

Departmental Expense Analysis

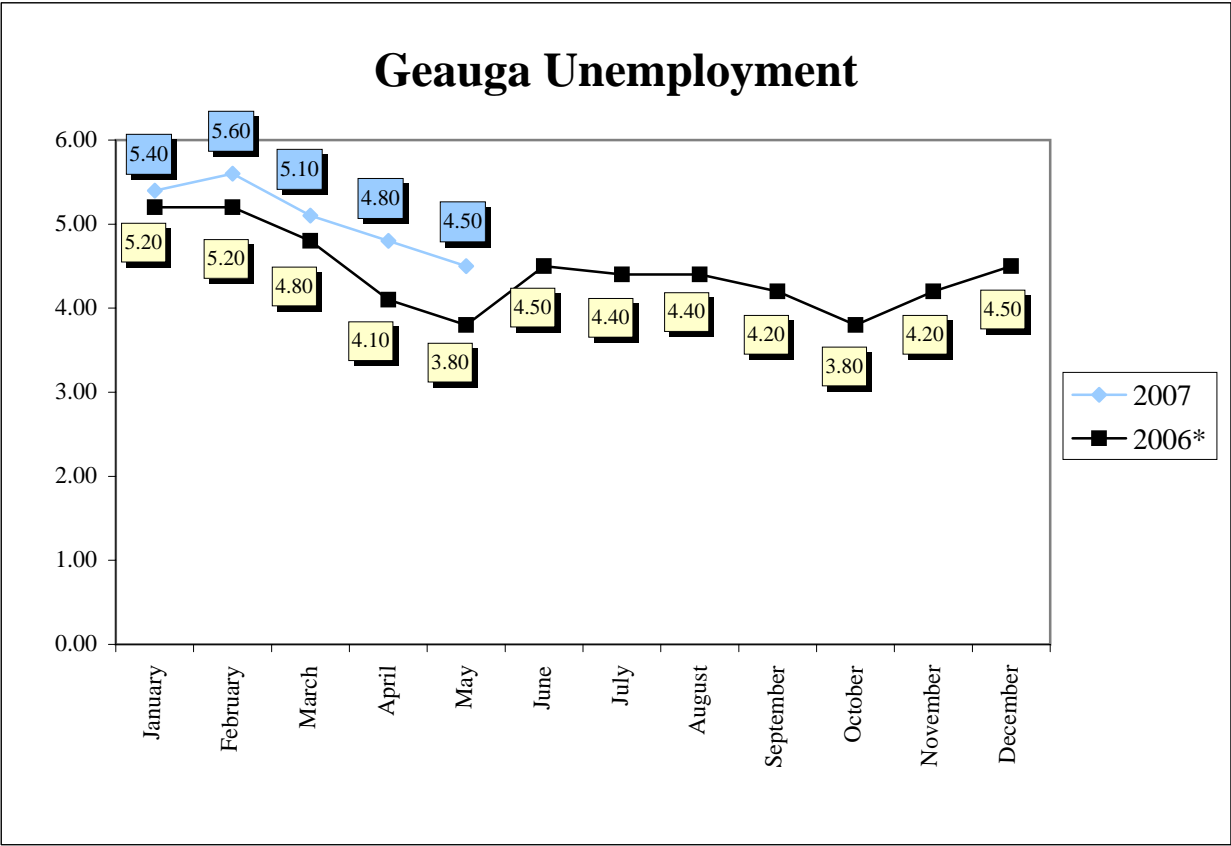
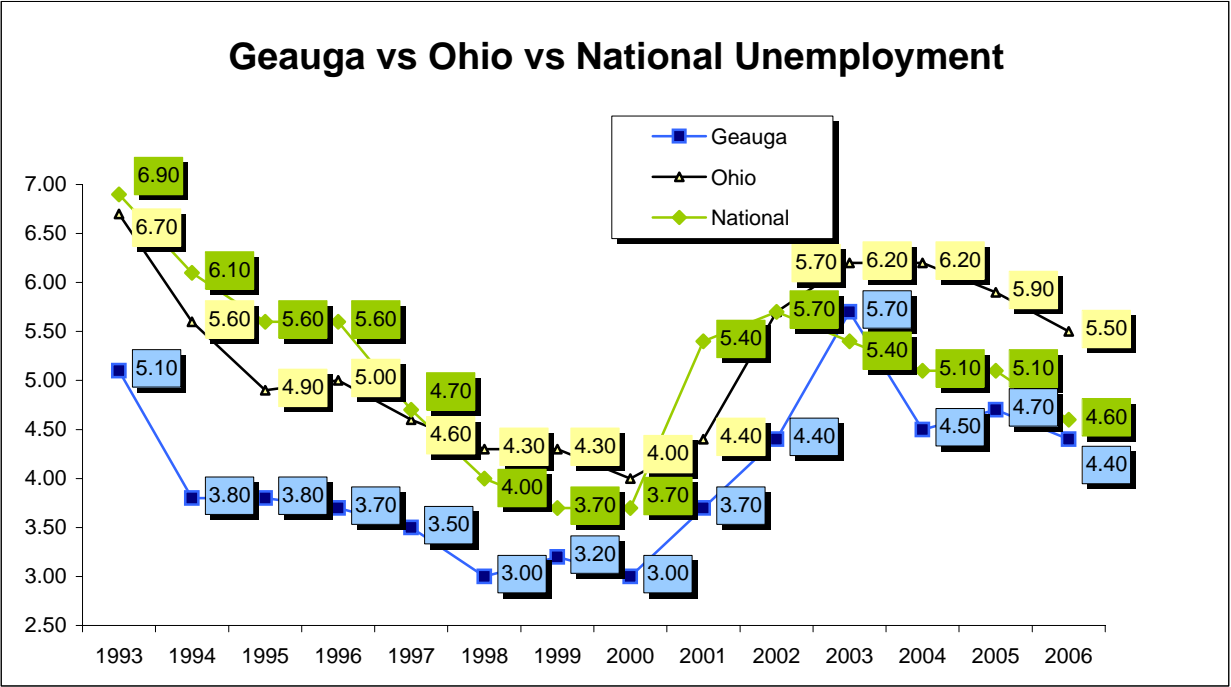
2005					2006			YTD 2007		
				%			%			%
Department	Acct #	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended
Other Funds:										
Mental Health	AA	6,651,620.14	5,815,956.29	87.437%	7,073,806.14	6,219,865.49	87.928%	6,826,368.16	3,378,804.10	49.496%
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%	281,364.91	119,004.30	42.295%
Ohio Elections Commission	BEC	0.00	2,650.00	0.000%	0.00	160.00	0.000%	0.00	80.00	0.000%
Hotel/Motel	BED	66,525.00	59,609.90	89.605%	68,520.75	59,665.39	87.076%	70,576.37	24,062.70	34.095%
Building Standards Assess	BSA	5,544.28	5,022.59	90.590%	4,635.01	3,492.20	75.344%	6,065.88	1,791.64	29.536%
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	140,909.44	44.953%
County Home	CH	634,554.52	589,166.28	92.847%	682,369.86	629,793.92	92.295%	714,995.11	340,991.11	47.691%
Concealed Handgun	CHL	34,472.49	20,625.88	59.833%	33,706.81	19,594.04	58.131%	51,015.83	15,061.06	29.522%
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	34,174.46	29.874%
Certificate of Title	CTA	297,408.76	260,690.78	87.654%	423,809.14	390,566.96	92.156%	289,340.13	152,093.53	52.566%
Court Technology	CTF	594,801.15	427,978.48	71.953%	347,280.30	252,822.90	72.801%	320,261.36	114,639.79	35.796%
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	466,775.14	11.726%
Delinquent Tax	DT	184,460.72	87,593.05	47.486%	194,176.20	103,799.69	53.456%	200,488.45	98,648.80	49.204%
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	1,226,101.32	39.622%
GAPP Fund	GAP	9,840.00	5,785.70	58.798%	124,245.41	119,449.99	96.140%	127,507.00	76,280.50	59.825%
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	721,094.04	47.664%
Human Services	H	5,505,336.41	5,093,033.31	92.511%	6,105,450.24	5,574,487.70	91.303%	5,850,546.78	3,177,765.27	54.316%
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%	1,310,559.87	493,266.69	37.638%
911 Program	HLP	1,095,601.46	748,434.83	68.313%	1,184,344.21	891,203.46	75.249%	992,968.51	413,238.31	41.616%
Indigent Guardianship	IG	21,800.00	16,527.17	75.813%	21,625.00	17,800.00	82.312%	17,200.00	11,550.00	67.151%
Real Estate Assessment	J	1,713,649.35	1,372,998.03	80.121%	1,702,254.64	1,205,815.62	70.836%	1,883,887.61	738,976.73	39.226%
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%	21,900.00	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	2,879.18	24.928%
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	2,861,625.45	35.926%
Soil and Water Fund	L	342,100.37	322,679.75	94.323%	379,580.55	365,143.58	96.197%	372,264.37	190,991.99	51.305%
800 Communications	MHZ	250,688.12	146,912.46	58.604%	206,719.06	148,684.99	71.926%	214,521.03	61,809.71	28.813%
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%	8,300.00	0.00	0.000%
Computer Equip. Improv.	N3	575,856.94	506,647.72	87.982%	454,323.50	183,910.08	40.480%	584,297.20	228,507.10	39.108%
Building Improv. Fund	N5	719,687.00	448,000.55	62.249%	796,437.88	500,933.68	62.897%	1,248,667.31	56,723.48	4.543%
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%	5,232,181.00	386,782.78	7.392%
Newbury HUD	NHD							0.00	10,578.00	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	7,167.50	0.397%
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	1,568,250.00	17.488%
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	75,030.63	20.279%
Mortgage Revenue Bond	O3M	13,800.00	13,800.00	100.000%	14,500.00	14,500.00	100.000%	14,150.00	14,150.00	100.000%
OWDA	O5M	875,000.00	780,552.02	89.206%	1,395,000.00	1,326,818.55	95.112%	1,280,000.00	642,364.43	50.185%

Departmental Expense Analysis

2005					2006			YTD 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	248,333.00	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%	4,997,411.58	2,311,644.82	46.257%
Public Defender Fees	PDF	0.00	137.00	0.000%	0.00	2,289.00	0.000%	0.00	1,069.00	0.000%
Water District	PW	674,643.93	591,080.52	87.614%	705,597.04	621,632.64	88.100%	722,667.59	292,909.97	40.532%
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%	165,309.69	16,476.00	9.967%
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	148,205.08	9.077%
Parkman Sewer	Q27	0.00	0.00	0.000%	5,043,972.35	1,659,964.10	32.910%	3,381,426.15	813,257.09	24.051%
Valley View Sewer	Q28	27,000.00	25,000.00	92.593%	0.00	0.00	0.000%	301.18	301.18	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%	375,850.00	7,011.00	1.865%
Geauga/Trumbull Constructio	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	46,630.00	12.336%
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	1,449,643.35	18.256%
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%	363,809.12	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	438,044.47	32.612%
Ditches	R's	7,015.33	1,522.34	21.700%	11,637.65	0.00	0.000%	17,451.82	2,046.27	11.725%
General Juvenile	S02	273,703.77	221,939.15	81.087%	296,827.51	233,063.62	78.518%	250,683.56	152,615.78	60.880%
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	8,676,370.53	55.171%
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	3,821,947.14	46.149%
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	1,293,378.14	40.947%
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	5,513.93	16.994%
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	367,124.00	31.022%
Infrastructure Loans	T03				143,217.70	93,273.67	65.127%	36,050.00	27,300.00	75.728%
LCL Revolving Loans	T04				205,000.00	205,000.00	100.000%	208,000.00	200,000.00	96.154%
Transportation Capital Fund	T82	178,480.00	178,480.00	100.000%	167,679.00	167,679.00	100.000%	244,805.00	240,452.00	98.222%
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	1,075,195.41	42.415%
Transportation	T89	1,218,398.53	1,102,989.00	90.528%	1,220,817.77	1,176,429.17	96.364%	1,158,021.62	604,277.62	52.182%
Community Development	T93	256,688.58	211,536.24	82.410%	310,957.59	285,254.75	91.734%	281,695.01	148,183.73	52.604%
HUD Housing	T94	44,705.00	7,548.00	16.884%	33,070.00	1,575.00	4.763%	36,900.00	19,152.43	51.904%
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%

Departmental Expense Analysis

Department	Acct #	2005				2006				YTD 2007		
		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	14,279.78	35.218%
Court Security	TAG	0.00	0.00	0.000%		5,000.00	0.00	0.000%		27,885.89	27,885.89	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	10,298.10	54.745%
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%		5,439.98	3,195.48	58.741%
LEBG	TAR	20,000.00	0.00	0.000%		98,302.00	98,302.00	100.000%		42,222.00	0.00	0.000%
Escrow Interest	TAS	0.00	0.00	0.000%		0.00	0.00	0.000%		1,461.82	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%
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%		132,257.35	59,720.70	45.155%
IAP	TT5					25,000.00	20,353.65	81.415%		31,646.35	15,950.19	50.401%
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	38,639.05	50.823%
Commissary	TT8	51,606.19	31,073.05	60.212%		84,348.83	71,962.18	85.315%		88,444.33	41,356.48	46.760%
Victims of Crime	TT9	64,208.81	61,610.93	95.954%		63,240.74	57,617.06	91.108%		49,823.00	25,042.78	50.263%
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%		20,493.00	9,533.11	46.519%
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	239,050.56	19.579%
Victim/Witness	TTJ	72,877.54	69,731.41	95.683%		78,655.59	78,432.88	99.717%		67,740.32	32,706.66	48.282%
Emergency Planning	TTK	51,674.77	40,026.51	77.459%		53,390.46	44,765.60	83.846%		61,300.71	23,896.38	38.982%
Criminal Investigation	TTL	80,000.00	66,161.00	82.701%		91,281.85	90,064.00	98.666%		81,000.00	38,587.41	47.639%
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	1,334,901.45	72.715%
Family First Council	TTN	1,689,012.55	1,417,960.68	83.952%		1,817,696.50	1,457,573.59	80.188%		1,633,661.61	729,167.57	44.634%
US Marshall	TTP					14,374.73	6,761.15	0.000%		157,921.69	31,374.25	19.867%
DARE Grant	TTW	86,024.56	82,614.82	96.036%		94,963.98	88,113.74	92.786%		97,389.25	52,589.98	54.000%
Help America Vote	TTX	42,942.70	31,489.00	73.328%		11,453.70	8,815.60	76.967%		2,638.10	2,638.10	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	46,827.58	45,962.21	98.152%		46,572.00	43,770.40	93.984%		45,355.00	22,461.70	49.524%
Unclaimed Money	U01	200,000.00	160,079.97	80.040%		100,000.00	47,068.43	47.068%		100,000.00	28,456.15	28.456%
Liability Insurance	U05	27,500.00	14,987.97	54.502%		2,730.08	2,730.08	100.000%		15,000.00	2,500.00	16.667%
Emergency Management	W	632,898.84	472,181.77	74.606%		535,071.85	439,982.33	82.229%		342,472.31	109,668.03	32.022%
Workforce Investment	WIA	76,125.93	66,014.42	0.000%		118,407.93	104,088.03	87.906%		88,000.00	29,893.01	33.969%
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	218,618.91	58.742%
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%		16,584.36	9,159.18	55.228%
Sheriff Rotary	X25	388,005.00	385,400.57	99.329%		415,412.61	413,015.51	99.423%		408,687.70	236,046.58	57.757%
Youth Center	YC	526,747.14	472,613.09	89.723%		592,122.60	557,449.63	94.144%		630,657.37	307,053.60	48.688%
Total Other Funds		123,884,843.39	101,279,618.54	81.753%		122,525,471.10	96,586,115.60	78.829%		119,444,704.67	43,995,884.86	36.834%
Total Expense - All Funds		149,636,121.77	124,536,567.71	83.226%		152,080,836.22	123,774,915.44	81.388%		150,375,335.51	57,400,531.61	38.172%



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

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	130,953.60
MAY	137,010.00	138,287.80	138,571.40	168,775.50	130,461.90
JUNE	195,609.00	222,595.10	335,013.50	192,988.70	182,894.20
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	750,129.50

June Comparison Subtotals

830,817	936,068	962,371	767,810	750,130
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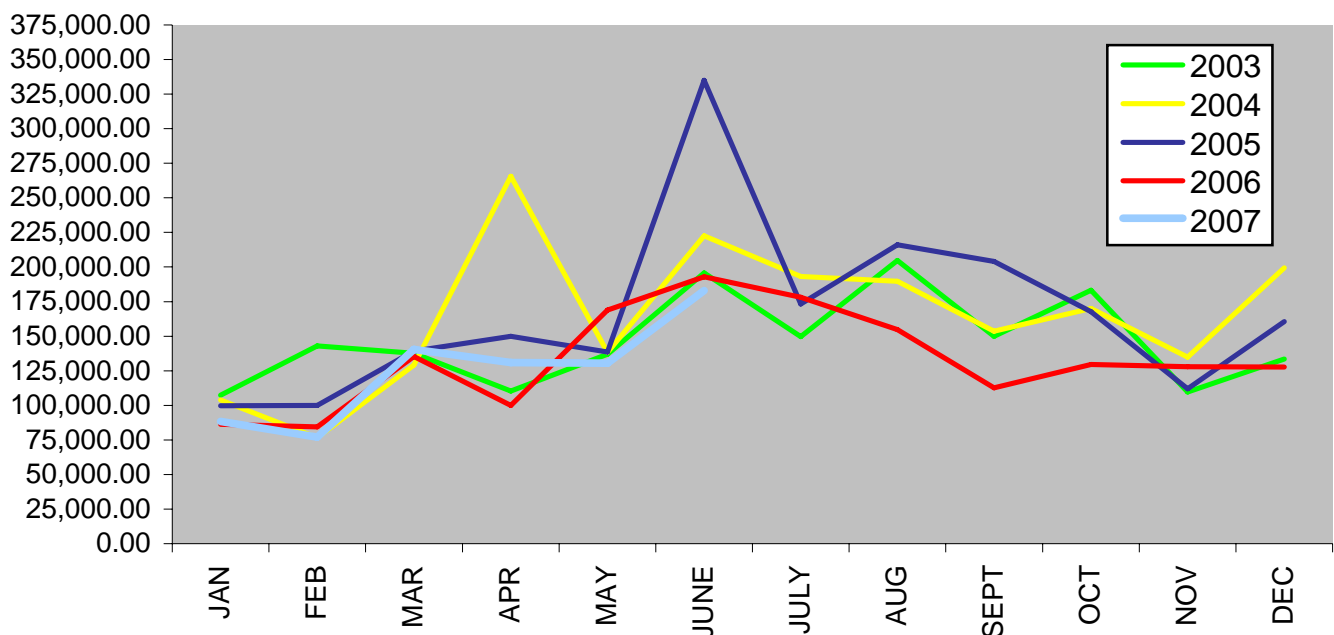
Percentage of Change:	12.668%	2.810%	-20.217%	-2.303%
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* * * * * TOTAL PARCELS TRANSFERRED * * * * *

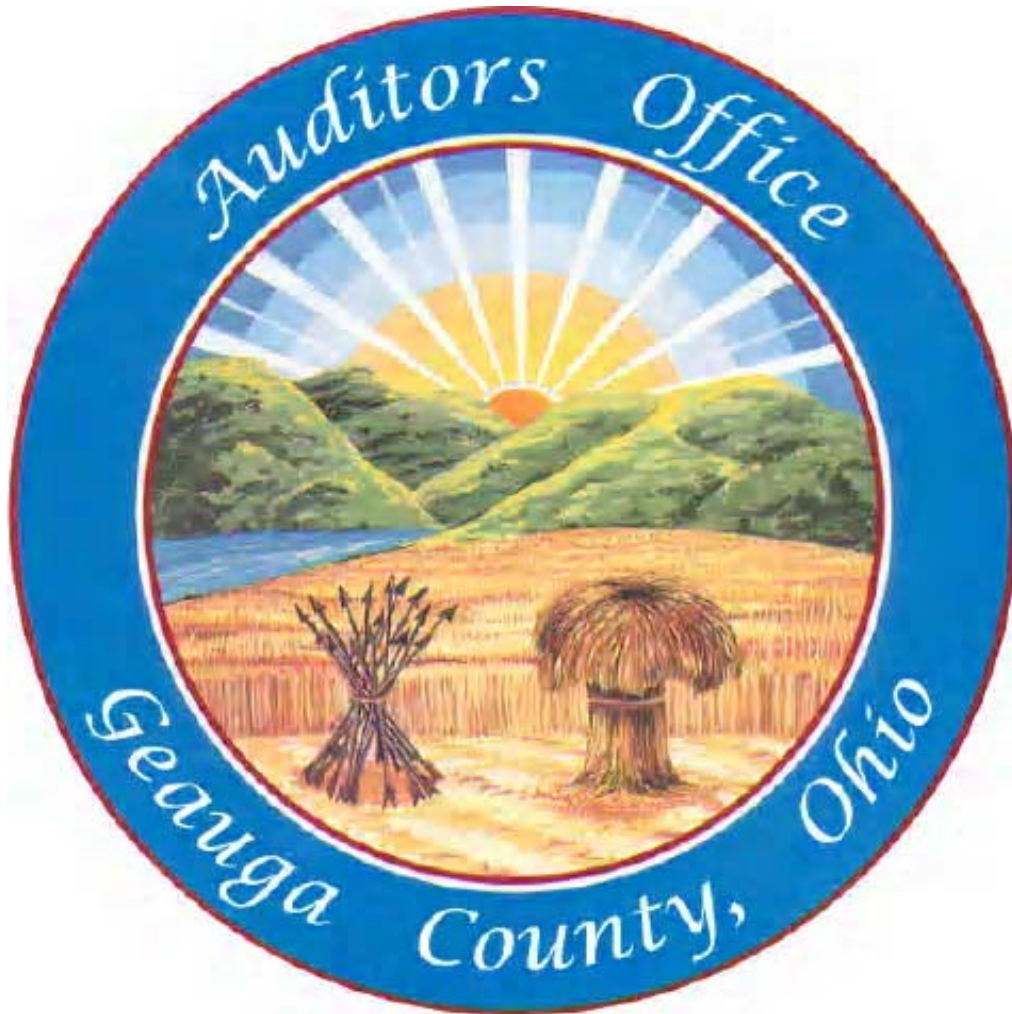
June Comparison Subtotals

2,399	2,370	2,339	2,302	1,909
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Percentage of Change:	-1.209%	-1.308%	-1.582%	-17.072%
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Tracy A. Jemison, AAS
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