

## Geauga County Auditor



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*Proudly serving the residents of Geauga County*



## Geauga County Auditor



**2008 Fourth Quarter Report  
“Economic State of Geauga”**



Beth A. McCaffrey  
Interim Geauga County Auditor

MEMO

TO: Citizens of Geauga County  
Elected Officials  
Department Heads

FROM: Beth A. McCaffrey, Interim Auditor

RE: 2008 Fourth Quarter Report "Economic State of Geauga"

DATE: January 12, 2009

I am pleased to present you with our 2008 Fourth Quarter Report. The purpose of this report is to provide accurate and timely financial information for our elected officials, department heads, employees and residents so they may make informed decisions regarding the operations of county government.

**Fourth Quarter General Fund Revenues:** were down 5.15% or \$1,539,294 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Sales Tax* up .12% or \$13,575, *Licenses and Permits* revenues up 9.97% or \$488, *Fines and Forfeitures* up 7.48% or \$10,535, *Interest Income* up 4.47% or \$105,601. All other revenue categories were down as compared to last year's Fourth Quarter; *Property Taxes* down 5.62% or \$386,666, *Charges for Services* down 11.45% or \$572,613, *Intergovernmental* revenues down 18.55% or \$531,805, *Other Revenues* were down 5.89% or \$49,972 *Transfers* down 52.58% or \$128,437. Real Estate transfers are down from last year's Fourth Quarter by 20.58% or 839 parcels, the conveyance tax is down 22.12% or \$335,861.

**Fourth Quarter General Fund Expenditures:** were down 5.87% or \$1,722,286 as compared to 2007 Fourth Quarter.

**In Summary:** While revenues thus far are outpacing expenditures by 2.594% or \$735,849, revenues are down from last year at this time 5.15% or \$1,539,294. The current economy with an unemployment rate of 5.50% in Geauga County is starting to take its toll on our county government revenue stream. The sales tax and interest income are the main reason that we enter the new year in a very good financial position with an unencumbered cash balance of \$4,725,138.21

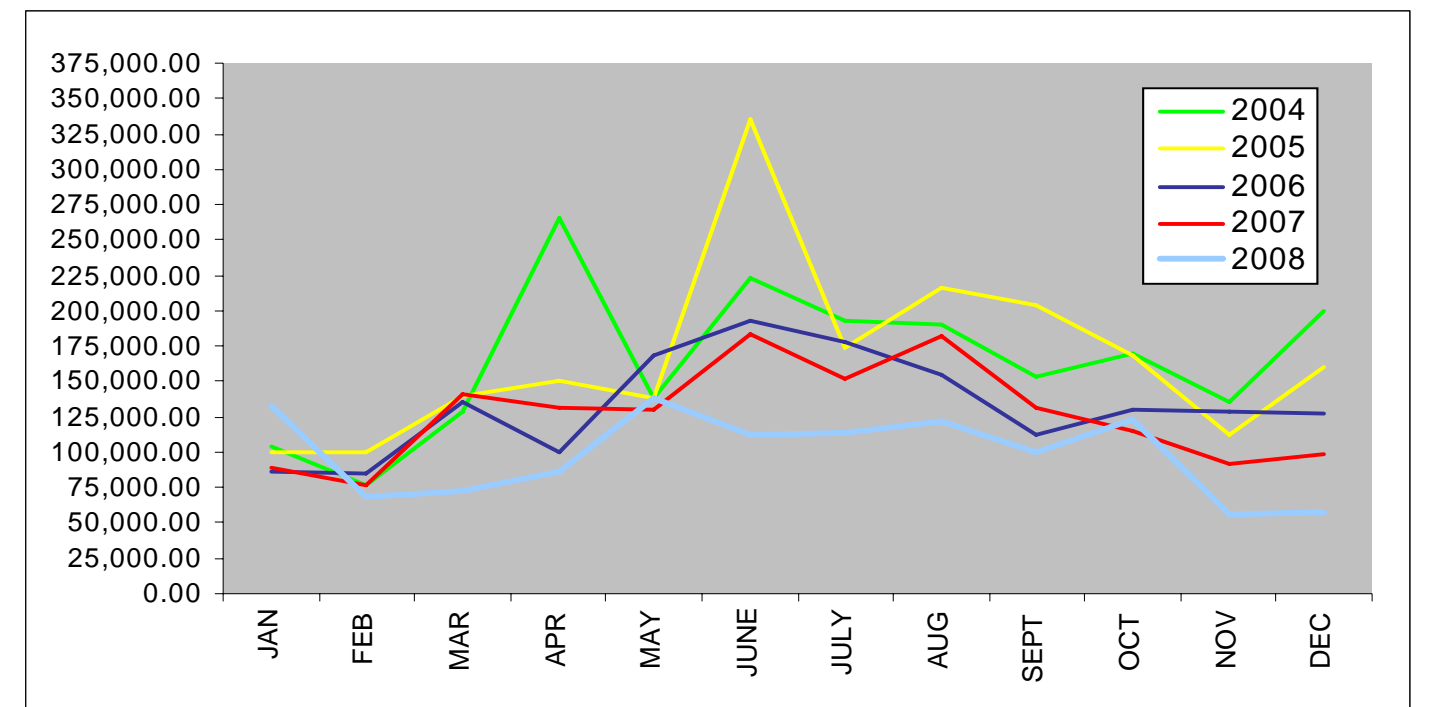
For 2009 we have been very conservative in our revenue estimates as it is unclear if we can continue to count on Geauga's retail market to sustain our economy. As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

Proudly serving the residents of Geauga County

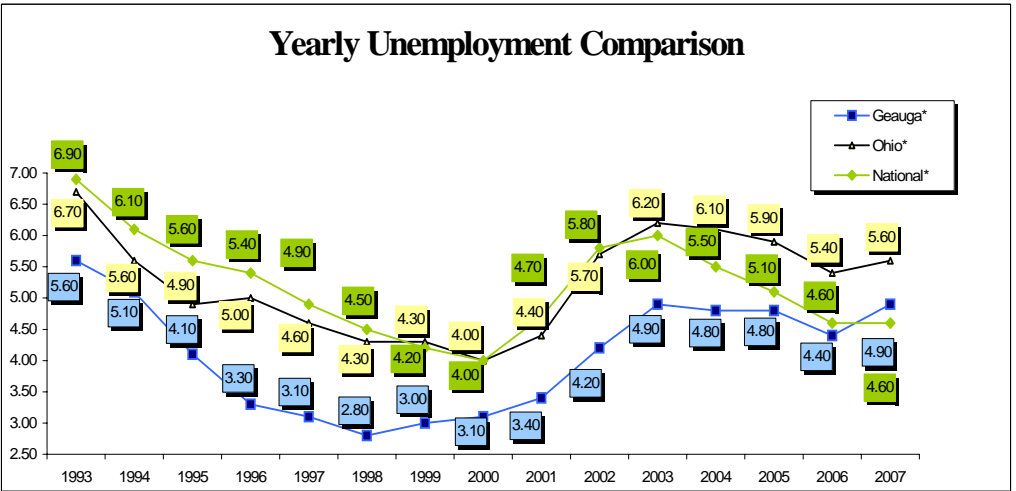
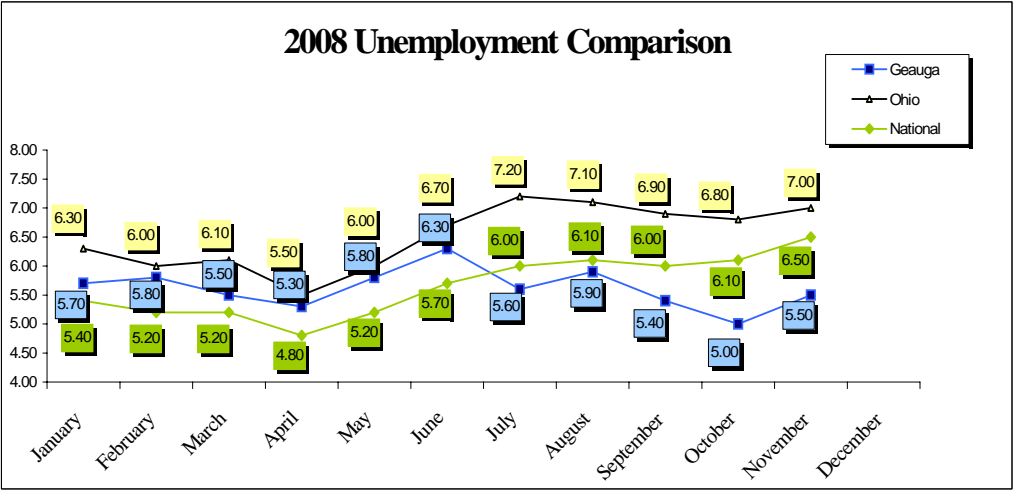
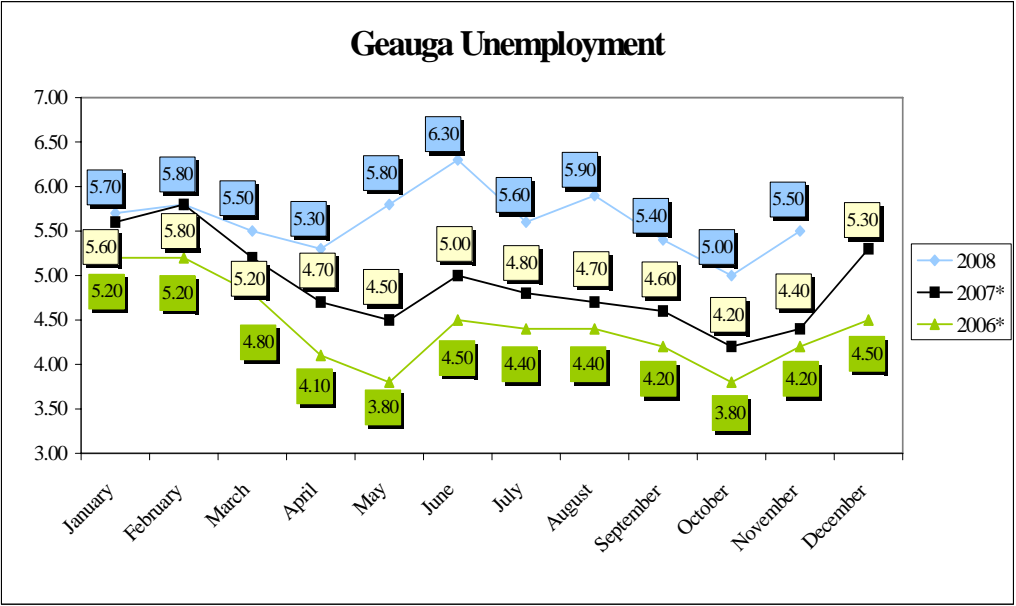
REAL ESTATE TRANSFERS 2004 - 2008

TOTAL CONVEYANCE, TRANSFER, & PERMISSIVE FEES					
	2004	2005	2006	2007	2008
JAN	103,899.10	99,672.40	86,201.60	88,355.10	132,485.70
FEB	76,559.80	99,937.40	84,520.10	77,151.30	68,802.80
MAR	129,199.10	139,250.60	135,444.10	140,313.40	72,247.90
APR	265,527.00	149,925.60	99,880.00	130,953.60	86,685.50
MAY	138,287.80	138,571.40	168,775.50	130,461.90	137,809.80
JUNE	222,595.10	335,013.50	192,988.70	182,894.20	112,601.80
JULY	193,099.70	173,244.80	178,116.30	151,472.30	113,425.20
AUG	189,761.30	216,067.00	154,752.80	181,657.00	121,866.10
SEPT	153,655.10	204,088.50	112,560.20	131,635.10	99,703.10
OCT	169,930.00	167,821.10	129,487.70	114,357.10	123,080.00
NOV	134,847.50	111,998.60	128,008.70	91,316.60	56,746.20
DEC	199,418.00	160,555.30	127,598.80	97,868.20	57,121.30
Y - T - D	1,976,779.50	1,996,146.20	1,598,334.50	1,518,435.80	1,182,575.40
December Comparison Subtotals					
	1,976,780	1,996,146	1,598,335	1,518,436	1,182,575
Percentage of Change:		0.980%	-19.929%	-4.999%	-22.119%

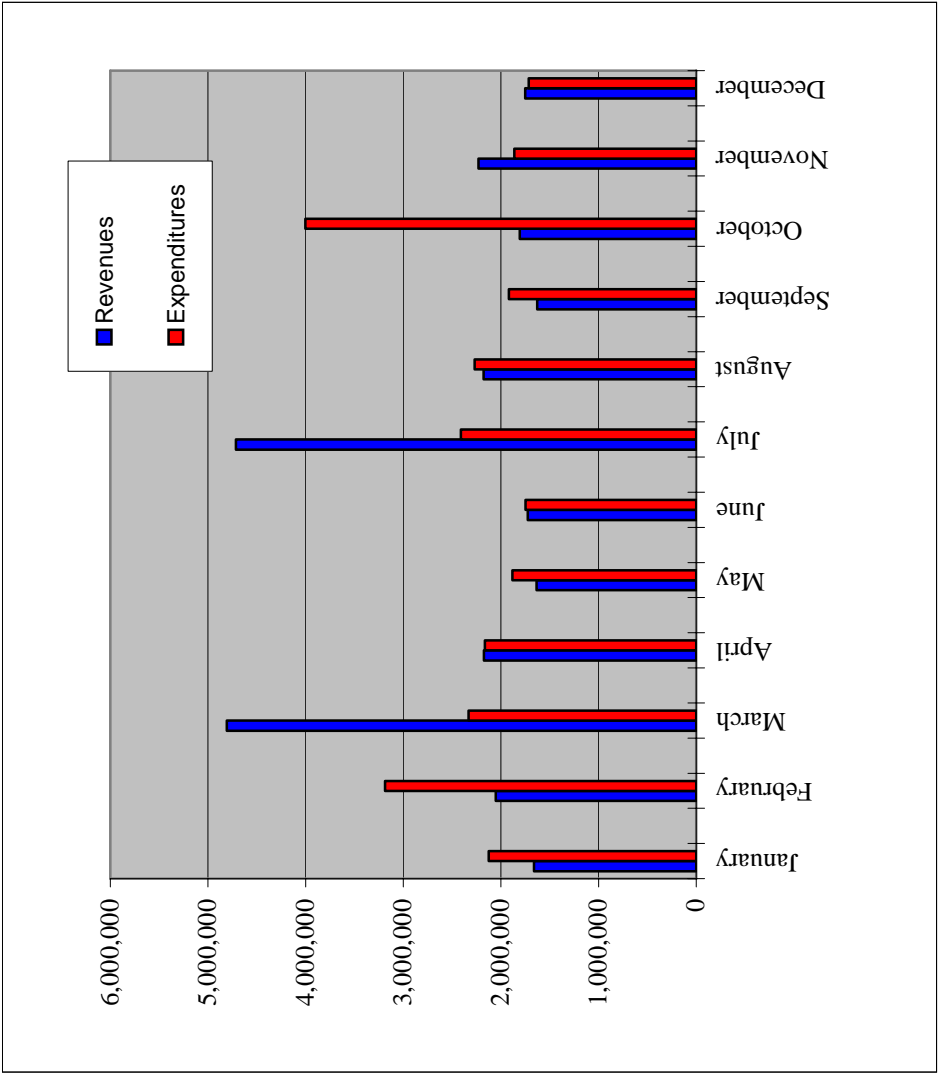
TOTAL PARCELS TRANSFERRED					
December Comparison Subtotals					
	5,329	4,976	4,508	4,077	3,238
Percentage of Change:		-6.624%	-9.405%	-9.561%	-20.579%







GENERAL FUND ANALYSIS  
FOR 2008

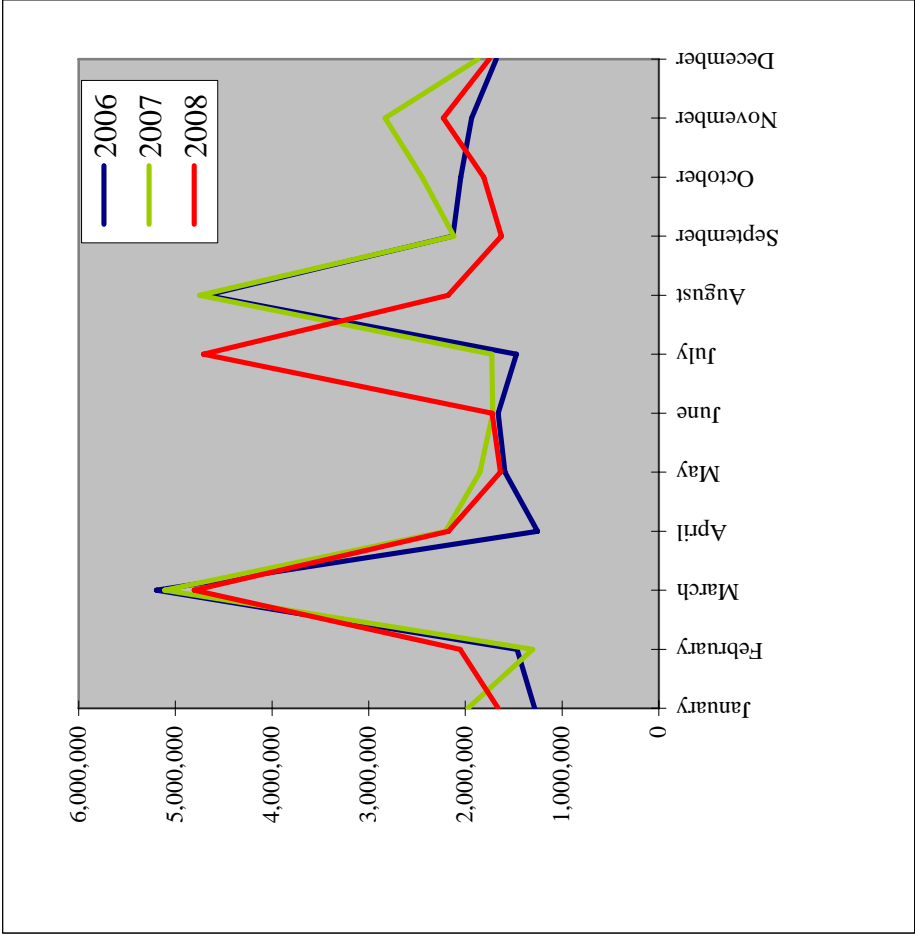


	Revenues	Expenditures
January	1,660,172	2,126,157
February	2,054,110	3,187,978
March	4,806,575	2,331,110
April	2,175,049	2,166,448
May	1,635,736	1,883,882
June	1,724,838	1,750,029
July	4,711,496	2,411,750
August	2,178,275	2,269,628
September	1,626,118	1,920,174
October	1,807,858	4,003,442
November	2,230,313	1,862,007
December	1,752,934	1,715,618
Y-T-D	28,363,472	27,627,623
Percent of Revenues In Excess of Expenses		2.594%

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

GENERAL FUND REVENUE ANALYSIS  
FOR THE LAST THREE YEARS

	2006	2007	2008
January	1,283,546	1,974,686	1,660,172
February	1,464,924	1,302,819	2,054,110
March	5,194,617	5,108,727	4,806,575
April	1,254,404	2,205,310	2,175,049
May	1,589,940	1,849,459	1,635,736
June	1,660,425	1,716,679	1,724,838
July	1,473,036	1,725,686	4,711,496
August	4,682,011	4,750,177	2,178,275
September	2,131,623	2,121,576	1,626,118
October	2,048,965	2,448,367	1,807,858
November	1,933,694	2,831,315	2,230,313
December	1,679,479	1,867,965	1,752,934
Y-T-D	26,396,665	29,902,766	28,363,472
December Comparison			
Subtotals	26,396,665	29,902,766	28,363,472
Percent of Change		13.2824%	-5.1477%



Departmental Expense Analysis

Department	Acct #	2006			2007			2008		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
Sheriff K-9	TAF	33,152.44	19,273.98	58.137%	40,546.38	19,466.27	48.010%	32,897.24	17,438.46	53.01%
Court Security	TAG	5,000.00	0.00	0.000%	27,885.89	27,885.89	100.000%	0.00	0.00	0.00%
Volunteer Guardian Program	TAJ	15,000.00	15,000.00	100.000%	11,250.00	11,250.00	100.000%	15,000.00	15,000.00	100.00%
Recycle Ohio	TAK	8,412.07	8,311.04	98.799%	0.00	0.00	0.000%	0.00	0.00	0.00%
Farmland Preservation	TAM	15,059.43	4,136.79	27.470%	41,936.00	33,775.89	80.542%	10,000.00	0.00	0.00%
Clean Water Act	TAN	1.00	1.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Bicentennial	TAP	66,364.74	52,123.07	78.540%	5,439.98	3,195.48	58.741%	21,200.00	20,708.00	97.68%
LEBG	TAR	98,302.00	98,302.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Escrow Interest	TAS	0.00	0.00	0.000%	1,461.82	1,461.82	0.000%	0.00	0.00	0.00%
Education Pass Thru	TAT	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
EPA - Land Acquisition	TAX	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
CASA Fund	TT2	123,176.01	113,363.04	92.033%	135,257.35	121,328.37	89.702%	122,647.17	114,137.01	93.06%
IAP	TT5	25,000.00	20,353.65	81.415%	31,646.35	29,886.06	94.438%	21,760.29	19,578.17	89.97%
Prison Diversion / ISP	TT6	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Violence Against Women	TT7	78,649.93	78,480.97	99.785%	76,327.21	75,724.22	99.210%	76,301.60	64,265.53	84.23%
Commissary	TT8	84,348.83	71,962.18	85.315%	101,444.33	75,959.37	74.878%	103,790.58	80,878.89	77.93%
Victims of Crime	TT9	63,240.74	57,617.06	91.108%	52,723.00	43,257.54	82.047%	56,925.00	38,541.92	67.71%
Cops Fast	TTA	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Pretrial Release	TTB	21,221.07	20,878.18	98.384%	22,832.95	19,035.22	83.367%	22,757.63	20,895.34	91.82%
MRDD Donation	TTC	0.00	0.00	0.000%	10,000.00	1,400.00	0.000%	433,179.00	427,119.71	98.60%
County Cop Education	TTF	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Comm Dev Block Grant	TTI	1,083,430.13	899,692.95	83.041%	642,868.60	611,653.53	95.144%	197,527.01	192,547.01	97.48%
Victim/Witness	TTJ	78,655.59	78,432.88	99.717%	70,740.32	68,691.75	97.104%	67,670.30	53,716.57	79.38%
Emergency Planning	TTK	53,390.46	44,765.60	83.846%	65,300.71	43,480.16	66.585%	24,210.86	2,726.06	11.26%
Criminal Investigation	TTL	91,281.85	90,064.00	98.666%	77,896.78	76,110.25	97.707%	80,333.20	77,423.68	96.38%
MR/DD Residential Services	TTM	2,830,585.96	2,569,423.47	90.774%	1,835,791.77	1,646,114.60	89.668%	2,086,944.64	1,907,687.53	91.41%
Family First Council	TTN	1,817,696.50	1,457,573.59	80.188%	1,785,161.61	1,446,357.19	81.021%	1,916,080.75	1,673,723.83	87.35%
US Marshall	TTP	14,374.73	6,761.15	47.035%	86,577.19	77,424.72	0.000%	88,579.13	71,995.09	81.28%
DARE Grant	TTW	94,963.98	88,113.74	92.786%	101,789.25	85,260.34	83.762%	112,237.42	106,548.98	94.93%
Help America Vote	TTX	11,453.70	8,815.60	76.967%	2,638.10	2,638.10	100.000%	5,302.25	5,302.25	0.00%
Youth Center Services	TTY	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Intensive Supervision	TTZ	46,572.00	43,770.40	93.984%	53,641.00	44,132.20	82.273%	53,464.05	47,884.97	89.56%
Unclaimed Money	U01	100,000.00	47,068.43	47.068%	100,000.00	69,910.73	69.911%	100,000.00	97,208.71	97.21%
Liability Insurance	U05	2,730.08	2,730.08	100.000%	2,500.00	2,500.00	100.000%	534.39	534.39	100.00%
Emergency Management	W	535,071.85	439,982.33	82.229%	342,472.31	282,796.50	82.575%	448,477.81	375,724.84	83.78%
Workforce Investment	WIA	118,407.93	104,088.03	87.906%	51,709.18	34,262.03	66.259%	17,447.15	17,447.15	100.00%
Domestic Violence	WW	18,000.00	17,304.00	96.133%	17,200.00	17,150.50	99.712%	33,612.80	17,619.80	52.42%
Sheriff Rotary	X05	447,826.31	421,769.67	94.182%	483,932.86	445,903.52	92.142%	591,263.57	495,847.54	83.86%
Fair Police Rotary	X10	32,790.48	32,472.69	99.031%	36,526.66	35,050.92	95.960%	38,842.95	36,157.08	93.09%
Central Vehicle Maintenance	X20	12,100.00	2,240.60	18.517%	16,584.36	9,345.73	56.353%	4,042.00	490.85	12.14%
Sheriff Rotary	X25	415,412.61	413,015.51	99.423%	469,827.70	466,049.93	99.196%	17,799.32	17,799.32	100.00%
Youth Center	YC	592,122.60	557,449.63	94.144%	658,157.37	607,817.84	92.351%	104,211.70	82,032.27	78.72%
Total Other Funds		122,525,471.10	96,586,115.60	78.829%	124,707,085.17	101,729,341.22	81.575%	120,098,408.12	98,289,957.83	81.84%
Total Expense - All Funds		152,080,836.22	123,774,915.44	81.388%	158,396,446.08	131,079,249.96	82.754%	151,855,463.25	125,917,580.81	82.92%

Departmental Expense Analysis

Department	Acct #	2006				2007				2008			
		Appropriations		Expenditures		Appropriations		Expenditures		Appropriations		Expenditures	
		% Expended		% Expended		% Expended		% Expended		% Expended		% Expended	
Ohio Housing Trust	OHT	0.00	577,296.00	0.000%	0.00	500,476.00	0.000%	0.00	387,678.00	0.00	387,678.00	0.00%	0.00%
Water Resources	P	5,489,008.04	5,028,175.10	91.604%	5,440,811.80	4,825,617.94	88.693%	5,749,074.14	5,331,244.08	5,749,074.14	5,331,244.08	92.73%	92.73%
Public Defender Fees	PDF	0.00	2,289.00	0.000%	0.00	2,427.50	0.000%	0.00	2,397.95	0.00	2,397.95	0.00%	0.00%
Water District	PW	705,597.04	621,632.64	88.100%	1,253,045.09	599,223.39	47.821%	1,498,318.67	1,373,735.87	1,498,318.67	1,373,735.87	91.69%	91.69%
Airport Construction	Q01	147,553.88	99,194.30	67.226%	467,386.18	438,412.34	93.801%	413,583.24	375,443.55	413,583.24	375,443.55	90.78%	90.78%
Burton Heights Road Const	Q02	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
EMA Garage Construction	Q04	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Human Services Constr.	Q07	500.00	0.00	0.000%	12,976.63	0.00	0.000%	13,213.93	13,213.93	13,213.93	13,213.93	100.00%	100.00%
Jail Construction	Q08	1,282,241.62	1,099,233.41	85.727%	165,309.69	79,706.50	48.216%	92,980.44	35,942.48	92,980.44	35,942.48	38.66%	38.66%
Co Engineer Building Fund	Q09	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
911 Construction	Q10	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Aging Construction	Q13	4,000.00	0.00	0.000%	4,000.00	0.00	0.000%	4,000.00	0.00	4,000.00	0.00	0.00%	0.00%
Mental Health Construction	Q14	64,657.00	50,061.00	77.425%	49,146.00	28,110.42	57.198%	70,000.00	10,764.00	70,000.00	10,764.00	15.38%	15.38%
County Sewer Improvements	Q23	1,759,758.00	1,160,127.28	65.925%	2,182,795.55	1,300,770.63	59.592%	1,789,746.31	962,505.19	1,789,746.31	962,505.19	53.78%	53.78%
Parkman Sewer	Q27	5,043,972.35	1,659,964.10	0.000%	3,396,329.15	3,191,095.40	93.957%	516,727.73	309,110.19	516,727.73	309,110.19	59.82%	59.82%
Valley View Sewer	Q28	0.00	0.00	0.000%	301.18	301.18	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
CF Park Water	Q32	20,404.61	20,040.61	98.216%	18,050.40	18,050.40	100.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Bainbridge Water	Q34	588,000.01	26,920.01	4.578%	375,850.00	7,011.00	1.865%	157,961.36	0.00	157,961.36	0.00	0.00%	0.00%
Hunting Valley Construction	Q35	0.00	0.00	0.000%	577,103.00	280,000.00	0.000%	167,863.91	20,293.59	167,863.91	20,293.59	12.09%	12.09%
Geauga/Trumbull Construction	Q39	0.00	0.00	0.000%	1,389,113.34	1,152,187.99	82.944%	0.00	0.00	0.00	0.00	0.00%	0.00%
Metzenbaum Construction	Q40	228,150.00	78,153.92	34.255%	17,373.06	5,697.88	32.797%	12,363.44	0.00	12,363.44	0.00	0.00%	0.00%
Park Bd Improvements	Q41	5,553,255.59	1,578,269.04	28.421%	378,000.00	82,017.59	21.698%	456,661.33	273,236.66	456,661.33	273,236.66	59.83%	59.83%
Geauga/Portage Project	Q42	0.00	0.00	0.000%	7,940,572.82	3,532,165.90	44.483%	7,305,299.21	3,662,160.94	7,305,299.21	3,662,160.94	50.13%	50.13%
County Water	Q44	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
McFarland Sewer	Q45	1,879,427.24	147,447.97	7.845%	363,809.12	0.00	0.000%	64,438.65	29,438.65	64,438.65	29,438.65	45.68%	45.68%
Park Board Retainage Payout	Q46	188,000.00	0.00	0.000%	206,543.21	206,543.21	100.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Courthouse Construction	Q47	1,251,484.15	145,320.23	11.612%	1,389,113.34	1,152,187.99	82.944%	267,340.86	222,911.93	267,340.86	222,911.93	83.38%	83.38%
Ditchs	R's	11,637.65	0.00	0.000%	17,373.06	5,697.88	32.797%	12,363.44	0.00	12,363.44	0.00	0.00%	0.00%
General Juvenile	S02	296,827.51	233,063.62	78.518%	345,064.87	254,065.43	73.628%	375,191.65	293,020.72	375,191.65	293,020.72	78.10%	78.10%
Metzenbaum	S03	15,481,972.94	14,335,495.85	92.595%	15,726,314.18	14,595,651.22	92.810%	16,858,420.02	15,388,089.71	16,858,420.02	15,388,089.71	91.28%	91.28%
Medicaid Risk	S04	1,671.00	1,671.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Park Board	S05	8,220,891.55	7,639,270.11	92.925%	8,281,748.97	7,623,519.38	92.052%	8,647,419.24	7,552,886.74	8,647,419.24	7,552,886.74	87.34%	87.34%
Children's Services	SS	3,653,316.99	2,998,038.25	82.063%	3,698,651.12	3,233,905.30	87.435%	4,444,152.65	3,299,755.31	4,444,152.65	3,299,755.31	74.25%	74.25%
Sick & Vacation	SV	100,000.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Storm Water	SW	50,916.58	28,435.92	55.848%	32,446.00	11,666.46	35.957%	32,446.00	11,127.56	32,446.00	11,127.56	34.30%	34.30%
Revolving Loan	T02	1,172,520.18	828,523.08	70.662%	853,448.00	693,586.89	81.269%	936,145.11	640,752.56	936,145.11	640,752.56	68.45%	68.45%
Infrastructure Loans	T03	143,217.70	93,273.67	65.127%	39,050.00	28,567.50	73.156%	22,236.00	20,536.00	22,236.00	20,536.00	92.35%	92.35%
LCL Revolving Loans	T04	205,000.00	205,000.00	100.000%	218,000.00	211,318.68	96.935%	248,000.00	215,090.06	248,000.00	215,090.06	86.73%	86.73%
Transportation Capital Fund	T82	167,679.00	167,679.00	100.000%	240,452.00	240,452.00	100.000%	180,387.00	180,387.00	180,387.00	180,387.00	100.00%	100.00%
Aging	T88	2,453,143.28	2,256,479.21	91.983%	2,534,940.47	2,293,229.86	90.465%	2,684,439.91	2,437,554.64	2,684,439.91	2,437,554.64	90.80%	90.80%
Transportation	T89	1,220,817.77	1,176,429.17	96.364%	1,326,521.62	1,233,307.62	92.973%	1,499,719.92	1,377,812.95	1,499,719.92	1,377,812.95	91.87%	91.87%
Community Development	T93	310,957.59	285,254.75	91.734%	301,005.09	288,666.46	95.901%	289,928.43	272,365.39	289,928.43	272,365.39	93.94%	93.94%
HUD Housing	T94	33,070.00	1,575.00	4.763%	69,900.00	50,503.43	72.251%	40,211.70	13,204.55	40,211.70	13,204.55	32.84%	32.84%
HUD - CDBG	T95	0.00	0.00	0.000%	1,858.00	325.10	0.000%	2,730.37	1,617.03	2,730.37	1,617.03	59.22%	59.22%
Victim Advocate	TAB	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%
Juvenile Block Grant	TAD	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00	0.00	0.00%	0.00%

GENERAL FUND  
Analysis of 2008 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2008 Totals	2007 Totals	Percent Of Change
Property Taxes	140,156	68,495	2,805,882	101,995	138,753	118,268	2,550,247	123,979	111,761	124,008	154,965	51,590	6,490,100	6,876,766	-5.62%
Sales Taxes	889,329	962,319	1,232,772	773,631	784,091	957,368	944,279	1,052,930	1,098,271	983,672	972,850	920,098	11,571,609	11,558,034	0.12%
Charges for Services	258,644	450,563	451,688	340,404	285,938	315,763	826,208	174,944	137,699	149,078	691,252	348,154	4,430,335	5,002,948	-11.45%
Licenses and Permits	510	400	300	600	551	870	325	450	300	300	325	450	5,381	4,894	9.97%
Fines and Forfeitures	10,519	13,047	10,958	14,719	28,207	10,858	10,097	11,111	4,833	6,132	18,918	11,986	151,386	140,851	7.48%
Intergovernmental	103,744	135,987	100,399	455,394	203,890	101,989	164,801	578,522	96,369	208,224	109,993	75,598	2,334,912	2,866,716	-18.55%
Interest Income	227,886	272,404	154,209	328,293	155,057	157,796	156,012	218,220	145,831	290,401	103,651	255,822	2,465,583	2,359,982	4.47%
Other Revenue	29,383	150,894	35,611	160,012	27,712	56,171	54,349	12,943	31,053	33,104	160,624	46,458	798,315	848,287	-5.89%
Transfers	0	0	14,757	0	11,537	5,753	5,177	5,177	0	12,938	17,734	42,777	115,851	244,288	-52.58%
Totals	1,660,172	2,054,110	4,806,575	2,175,049	1,635,736	1,724,838	4,711,496	2,178,275	1,626,118	1,807,858	2,230,313	1,752,934	28,363,472	29,902,766	-5.15%

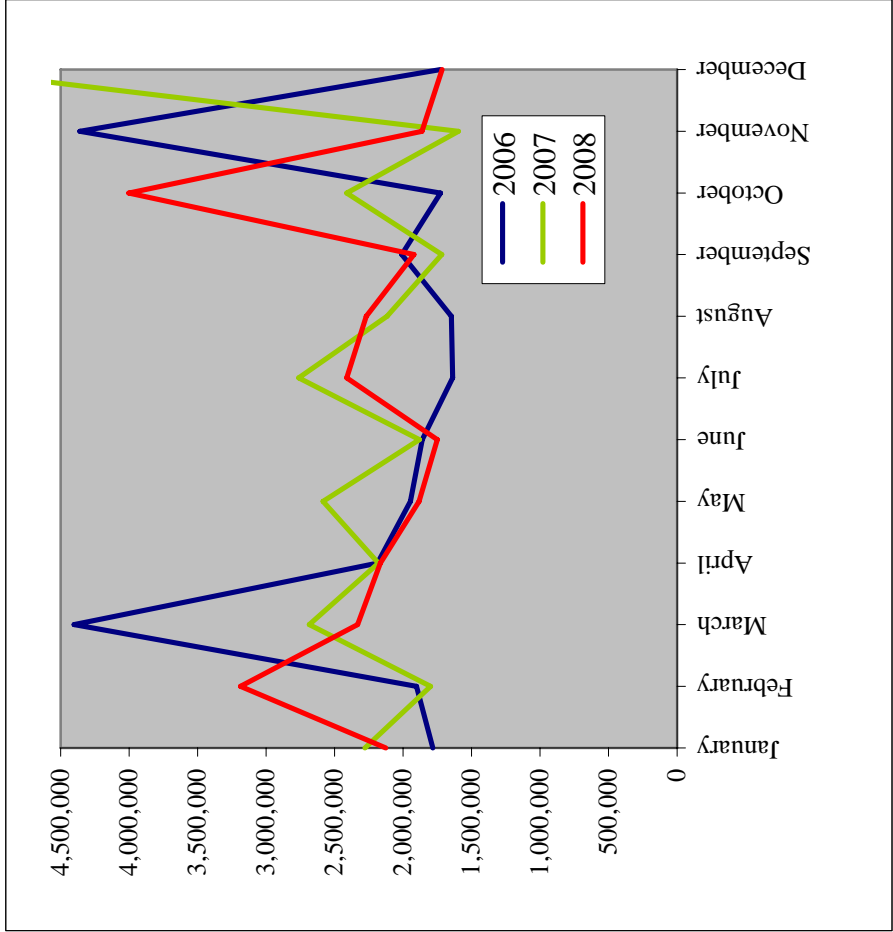
GENERAL FUND EXPENDITURES ANALYSIS  
FOR THE LAST THREE YEARS

	2006	2007	2008
January	1,783,398	2,277,209	2,126,157
February	1,902,507	1,798,029	3,187,378
March	4,402,093	2,685,276	2,331,110
April	2,186,800	2,180,241	2,166,448
May	1,945,187	2,583,924	1,883,882
June	1,860,757	1,879,968	1,750,029
July	1,638,524	2,761,616	2,411,750
August	1,648,230	2,117,181	2,269,628
September	2,009,592	1,716,153	1,920,174
October	1,726,751	2,412,249	4,003,442
November	4,358,835	1,595,356	1,862,007
December	1,726,125	5,942,707	1,715,618
Y-T-D	27,188,800	29,949,909	27,627,623

December Comparison

Subtotals 25,462,675 24,007,201 25,912,005

Percent of Change - 5.7161% 7.9343%



Departmental Expense Analysis

Department		2006			2007			2008		
Acct #	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	
Other Funds:										
Mental Health	AA	7,073,806.14	6,219,865.49	87.928%	7,391,368.16	6,653,802.63	90.021%	8,608,047.45	7,651,235.57	88.88%
Education & Enforcement	AEE	11,500.00	16.16	0.141%	22,682.22	0.00	0.000%	16,263.11	2,636.92	16.21%
Dog Warden	B	288,164.53	219,001.30	75.999%	306,364.91	223,946.10	73.098%	274,394.54	227,557.51	82.93%
Ohio Elections Commission	BEC	0.00	160.00	0.000%	0.00	2,535.00	0.000%	0.00	255.00	0.00%
Hotel/Motel	BED	68,520.75	59,665.39	87.076%	65,576.37	61,341.39	93.542%	60,759.13	58,398.75	96.12%
Building Standards Assess	BSA	4,635.01	3,492.20	75.344%	6,988.93	6,185.83	88.509%	5,000.00	4,121.22	82.42%
Drug Law Enforcement	C	1,500.00	0.00	0.000%	1,500.00	0.00	0.000%	500.00	0.00	0.00%
Care & Custody	CCF	374,682.40	319,879.85	85.374%	331,466.07	284,756.95	85.908%	357,414.63	303,406.13	84.89%
Courthouse Donation	CDF							445,368.09	0.00	0.00%
County Home	CH	682,369.86	629,793.92	92.295%	728,995.11	679,461.45	93.205%	707,746.16	653,928.77	92.40%
Concealed Handgun	CHL	33,706.81	19,594.04	58.131%	51,015.83	29,413.68	57.656%	79,625.53	73,573.50	92.40%
Clerk of Courts	CLC	10,000.00	10,000.00	100.000%	12,350.00	12,350.00	0.000%	67,000.00	57,000.00	85.07%
Common Pleas Comput.	CPC	3,000.00	2,425.98	80.866%	11,900.00	11,900.00	0.000%	9,835.00	9,835.00	100.00%
Medication	CPM							35,000.00	1,500.00	4.29%
Cty Recorder Micrographics	CRM	102,782.15	83,673.19	81.408%	114,395.72	71,198.77	62.239%	130,781.83	64,801.38	49.55%
Certificate of Title	CTA	423,809.14	390,566.96	92.156%	332,657.13	302,839.70	91.037%	355,939.93	310,472.23	87.23%
Court Technology	CTF	347,280.30	252,822.90	72.801%	371,427.07	236,260.46	63.609%	525,067.59	328,242.59	62.51%
Road and Bridge Fund	D	3,734,343.98	3,025,181.65	81.010%	3,980,582.26	3,076,543.14	77.289%	4,421,710.11	3,750,699.44	84.82%
Delinquent Tax	DT	194,176.20	103,799.69	53.456%	529,450.03	483,703.02	91.360%	215,878.65	176,549.77	81.78%
Health Department	all funds	3,111,634.51	2,648,983.59	85.132%	3,066,377.64	2,583,664.27	84.258%	2,773,696.01	2,345,297.73	84.55%
GAPP Fund	GAP	124,245.41	119,449.99	96.140%	149,607.00	147,201.52	98.392%	46,305.95	46,305.95	100.00%
Geauga/Trum Solid Waste	GT	1,497,186.18	1,185,922.61	79.210%	1,632,884.74	1,315,554.29	80.566%	2,265,529.03	1,533,116.77	67.67%
Human Services	H	6,105,450.24	5,574,487.70	91.303%	7,345,846.78	6,587,593.73	89.678%	7,636,388.83	6,953,181.90	91.05%
Child Support Enforc. Admin.	HC	1,376,420.96	1,083,844.77	78.744%	1,347,559.87	1,136,248.13	84.319%	1,282,663.03	976,633.81	76.14%
911 Program	HLP	1,184,344.21	891,203.46	75.249%	900,882.15	744,958.40	82.692%	834,915.03	652,377.32	78.14%
Indigent Guardianship	IG	21,625.00	17,800.00	82.312%	18,126.18	14,620.68	80.661%	12,850.00	7,672.80	59.71%
Real Estate Assessment	J	1,702,254.64	1,205,815.62	70.836%	1,916,679.49	1,630,862.07	85.088%	1,533,780.14	1,256,117.54	81.90%
Juvenile Probate Comput.	JCC	18,000.00	10,000.00	55.56%	19,000.00	0.00	0.000%	76,000.00	57,000.00	75.00%
Juvenile Indigent Drivers	JID	200.00	0.00	0.000%	200.00	0.00	0.000%	250.00	0.00	0.00%
Juvenile/Prob Comput.	JPC	6,500.00	2,425.98	37.323%	21,900.00	16,482.70	75.263%	8,500.00	0.00	0.00%
Juvenile Recovery	JRF	15,250.00	6,165.58	40.430%	11,550.00	6,087.48	52.705%	22,191.50	11,877.28	53.52%
Co Engineer	K	6,870,714.45	6,053,425.82	88.105%	8,190,369.28	7,511,127.96	91.707%	6,956,236.60	6,156,083.03	88.50%
Soil and Water Fund	L	379,580.55	365,143.58	96.197%	442,264.37	370,680.59	83.814%	468,580.69	434,733.04	92.78%
LEA Training	LEA							10,940.00	5,132.50	46.91%
800 Communications	MHZ	206,719.06	148,684.99	71.926%	202,942.87	119,104.50	58.689%	168,658.68	92,485.41	54.84%
Municipal Road Tax	MRT	275,472.30	0.00	0.000%	341,513.62	150,000.00	43.922%	256,722.43	0.00	0.00%
County Home Inrov.	N1	3,500.00	3,094.18	88.405%	8,300.00	8,236.00	99.229%	9,500.00	5,000.00	0.00%
Computer Equip. Improv.	N3	454,323.50	183,910.08	40.480%	1,084,297.20	505,612.21	46.630%	695,656.55	477,324.84	68.62%
Building Improv. Fund	N5	796,437.88	500,933.68	62.897%	1,348,977.20	355,296.27	26.338%	1,568,680.93	973,202.79	62.04%
Youth Center Improv.	N11	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
800 Comm. - Perm. Improv.	N12	3,979,095.79	604,621.33	15.195%	4,542,181.00	471,193.50	10.374%	4,664,309.64	1,277,244.31	27.38%
Newbury HUD	NHD				0.00	10,578.00	0.000%	0.00	36,045.00	0.00%
General Bond Retirement	O1G	1,819,352.40	1,819,352.40	100.000%	1,805,082.40	1,758,642.40	97.427%	2,619,270.30	2,604,270.30	99.43%
G.O. Retirement Fund	O1N	10,637,905.00	10,637,905.00	100.000%	8,865,690.00	8,865,690.00	100.000%	6,190,275.00	6,185,765.00	99.93%
Park Debt	O1P	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Special Assess Bond Fund	O2S	412,037.46	412,037.42	100.000%	415,000.00	414,679.52	99.923%	445,335.00	413,586.62	92.87%
Mortgage Revenue Bond	O3M	14,500.00	14,500.00	100.000%	14,150.00	14,150.00	100.000%	13,800.00	13,800.00	100.00%
OWDA	O5M	1,395,000.00	1,326,818.55	95.112%	1,389,000.00	1,309,981.61	94.311%	1,475,000.00	1,288,232.13	87.34%



Departmental Expense Analysis

Department		Acct #	2006			2007			2008		
			Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
General Fund:											
Commissioner		A01	807,753.08	732,110.18	90.635%	843,238.67	761,948.75	90.360%	805,585.39	755,275.60	93.75%
Microfilm Board		A01	240,925.93	202,517.10	84.058%	267,555.50	248,618.91	92.922%	271,220.91	226,538.44	83.53%
Auditor		A01	673,661.45	636,417.68	94.471%	706,119.89	643,903.84	91.189%	699,107.94	676,017.10	96.70%
Treasurer		A01	318,952.97	280,034.82	87.798%	323,792.26	302,423.23	93.400%	321,637.08	298,903.35	92.93%
Other Finance Admin.		A01	170,000.00	155,157.14	91.269%	195,070.00	159,491.03	81.761%	197,749.23	165,567.76	83.73%
Bank Charges		A01	40,040.00	33,440.00	83.516%	43,600.00	36,480.00	83.670%	43,600.00	39,520.00	90.64%
Prosecutor		A01	1,099,419.85	1,071,102.94	97.424%	1,150,325.23	1,066,748.65	92.735%	1,185,507.14	1,101,038.54	92.87%
Budget Commission		A01	430.40	130.40	30.297%	18,300.00	200.00	1.093%	18,400.00	196.25	1.07%
Bureau of Inspection		A01	75,000.00	73,591.11	98.121%	75,000.00	72,065.47	96.087%	80,000.00	74,248.39	92.81%
Planning		A01	324,222.40	296,637.67	91.492%	271,039.13	251,655.36	92.848%	261,295.49	255,959.68	97.96%
ADP Board		A01	705,504.21	613,725.24	86.991%	805,682.72	621,195.73	77.102%	834,165.31	746,024.60	89.43%
Court of Appeals		A02	70,335.94	60,035.94	85.356%	67,118.65	49,044.17	73.071%	71,629.27	63,312.00	88.39%
Jury Commission		A02	8,892.63	7,487.56	84.200%	9,229.41	6,826.43	73.964%	8,872.19	6,953.19	78.37%
Adult Probation Dept.		A02	92,813.78	92,459.70	99.619%	95,992.34	95,492.41	99.479%	96,121.80	95,881.25	99.75%
Juvenile Court		A02	496,820.45	433,467.85	87.248%	536,351.61	432,462.92	80.630%	542,148.28	455,508.99	84.02%
Juvenile Probate Dept.		A02	264,518.26	259,047.41	97.932%	277,227.38	268,921.64	97.004%	280,148.22	271,843.56	97.04%
Detention Home		A02	422,548.00	422,548.00	100.000%	430,000.00	425,735.00	99.008%	325,000.00	312,880.00	96.27%
Probate Court		A02	212,291.19	189,808.27	89.409%	223,264.35	182,945.99	81.941%	217,722.86	161,719.76	74.28%
Clerk of Courts		A02	459,055.70	402,221.08	87.619%	473,037.59	424,806.84	89.804%	501,279.70	469,094.59	93.58%
Coroner		A02	159,314.02	138,444.75	86.901%	126,846.65	107,010.71	84.362%	163,470.28	140,584.17	86.00%
Lab & Morgue		A02	263,801.10	257,715.64	97.693%	269,094.65	259,117.94	96.292%	259,227.15	248,768.19	95.97%
Municipal Court		A02	145,739.31	136,903.91	93.938%	157,199.51	149,570.37	95.147%	156,218.11	151,051.12	96.69%
Board of Elections		A03	795,265.85	765,805.40	96.296%	808,494.23	772,478.24	95.545%	996,693.30	922,085.80	92.51%
Building & Grounds Maint		A04	2,350,478.23	1,722,769.80	73.294%	2,440,995.53	1,787,304.70	73.220%	2,610,684.71	1,792,555.84	68.66%
Airport		A05	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.00%
Sheriff		A06	8,107,229.11	7,840,317.77	96.708%	9,157,065.90	8,915,553.02	97.363%	9,422,767.22	9,095,156.23	96.52%
Recorder		A06	244,595.86	228,064.02	93.241%	243,780.00	216,557.36	88.833%	240,900.63	229,361.69	95.21%
Building		A06	485,328.75	459,227.55	94.622%	483,386.16	457,089.01	94.560%	474,343.49	431,117.83	90.89%
Emergency Mgt Grants		A06	9,998.45	0.00	0.000%	9,998.45	9,998.45	100.000%	9,998.45	9,998.45	100.00%
Public Defender		A06	252,489.86	230,519.01	91.298%	305,435.62	293,914.74	96.228%	289,233.28	282,011.69	97.50%
Other Agriculture Programs		A06/A07	457,407.28	454,786.65	99.427%	454,550.89	453,460.01	99.760%	494,803.74	493,618.52	99.76%
Other Health Programs		A08	275,172.01	271,811.29	98.779%	280,957.51	72,906.91	25.949%	316,054.98	83,275.14	26.35%
Veteran's		A09	547,278.20	343,428.52	62.752%	451,518.89	292,430.94	64.766%	462,650.94	333,128.33	72.00%
Public Assistance Grants		A09	83,913.52	82,270.25	98.042%	113,578.89	105,033.00	92.476%	105,000.00	102,759.00	97.87%
Sewer Transfers		A10	14,000.00	11,789.07	84.208%	14,420.00	11,578.80	80.297%	30,000.00	10,716.75	35.72%
County Engineer		A12	154,497.54	142,641.60	92.326%	170,284.40	161,359.01	94.759%	171,136.56	143,305.50	83.74%
Law Libraries		A13	51,705.38	51,373.16	99.357%	53,235.98	53,127.47	99.796%	53,822.32	53,814.20	99.98%
Commissioners - Misc.		A14/A15/A17	7,929,290.40	7,371,919.75	92.971%	10,573,901.54	8,483,110.72	80.227%	7,962,635.67	6,190,568.53	77.75%
Common Pleas		A21	744,674.01	717,071.61	96.293%	762,671.38	697,340.97	91.434%	776,223.49	737,262.95	94.98%
Total General Fund			29,555,365.12	27,188,799.84	91.993%	33,689,360.91	29,349,908.74	87.119%	31,757,055.13	27,627,622.98	87.00%

GENERAL FUND

2008 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2008 Totals	2007 Totals	Percent Of Change
Commissioners	56,583	80,122	71,595	56,955	58,551	57,666	58,421	81,422	57,619	56,698	56,601	63,043	755,276	761,949	-0.88%
Microfilm Board	29,088	26,758	21,260	16,524	18,447	17,630	18,210	24,635	12,035	13,826	14,089	14,039	226,538	248,619	-8.88%
Auditor	49,253	69,714	61,039	47,760	47,693	51,903	52,278	74,367	51,977	51,874	55,874	62,285	676,017	643,904	4.99%
Treasurer	20,053	38,982	22,316	24,802	17,935	17,935	36,369	26,538	26,307	18,866	17,935	30,866	298,903	302,423	-1.16%
Postage	10,748	120	30,000	10,002	10,204	20,165	20,735	10,928	10,402	10,000	10,186	10,360	153,849	143,113	7.50%
CAPR Expenses	250	0	296	296	1,145	5,556	518	482	455	0	1,742	0	10,740	16,378	-34.43%
Card Service Fee	104	77	56	67	64	90	50	118	124	70	0	160	980	942	4.02%
Bank Fees	3,040	6,080	0	6,080	3,040	0	6,080	0	6,080	3,040	3,040	3,040	39,520	36,480	8.33%
Prosecutor	139,408	113,567	99,672	80,105	80,010	77,662	77,662	111,394	85,298	79,145	77,064	80,051	1,101,039	1,066,749	3.21%
Budget Comm.	100	0	0	0	0	0	0	0	96	0	0	0	196	200	-1.88%
Bureau of Insp	0	0	1,867	10,371	14,928	28,646	17,403	1,033	0	0	0	0	74,248	72,065	3.03%
Planning Com.	18,557	25,946	26,239	17,811	18,049	20,652	19,049	28,025	18,487	18,241	21,482	23,421	255,960	251,655	1.71%
ADP Board	75,335	116,350	69,161	32,586	43,852	40,712	78,611	61,441	45,983	81,352	48,895	51,747	746,025	621,196	20.09%
Court of Appeals	0	2,886	59,702	0	0	0	0	0	428	0	296	0	63,312	49,044	29.09%
Jury Commission	955	533	486	349	349	1,090	349	349	1,112	395	639	349	6,953	6,826	1.86%
Adult Probation	7,324	10,485	8,914	7,328	7,328	7,328	7,449	10,202	7,328	7,542	7,328	7,328	95,881	95,492	0.41%
Juvenile Court	33,106	54,266	37,812	30,783	42,194	32,209	32,444	53,806	30,493	28,520	41,238	38,637	455,509	432,463	5.33%
Juvenile Probation	20,196	28,695	24,689	20,565	20,642	20,852	20,584	30,231	20,699	20,822	21,104	22,764	271,844	268,922	1.09%
Detention Home	78,220	0	0	78,220	0	0	78,220	0	0	78,220	0	0	312,880	425,735	-26.51%
Probate Court	14,726	16,144	14,299	9,623	12,466	10,944	11,270	16,197	11,568	12,843	13,994	17,647	161,720	182,946	-11.60%
Clerk of Courts	34,858	48,930	40,980	36,599	35,665	37,917	35,606	50,232	33,991	33,851	35,430	45,036	469,095	423,865	10.67%
Coroner	5,421	13,644	21,282	10,912	8,802	15,368	11,504	21,961	5,504	8,371	11,522	6,293	140,584	107,011	31.37%
Lab and Morgue	17,643	22,250	30,564	16,739	18,139	18,300	16,138	30,056	18,606	19,243	19,335	21,754	248,768	259,118	-3.99%

GENERAL FUND  
2008 Analysis of Monthly Expenditures

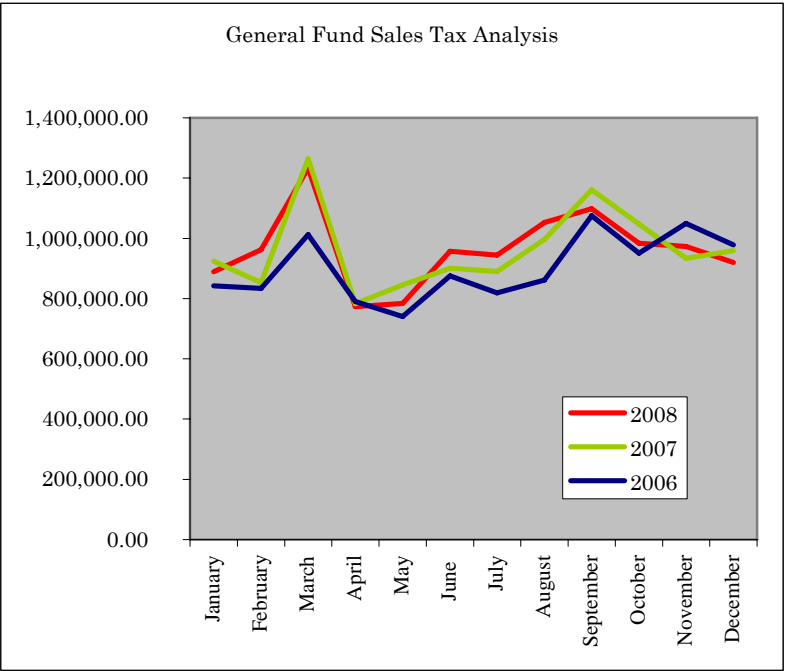
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2008 Totals	2007 Totals	Percent Of Change
Municipal Court	10,361	15,006	14,747	9,210	9,961	13,905	9,807	16,564	14,622	10,689	12,261	13,920	151,051	149,570	0.99%
Board of Elections	48,296	61,514	104,919	102,578	32,965	41,475	43,437	67,169	69,946	138,708	159,079	52,000	922,086	772,478	19.37%
Maint. & Operations	156,791	194,796	180,989	169,260	141,767	134,034	142,281	139,312	140,259	107,103	147,825	138,138	1,792,556	1,787,305	0.29%
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
Sheriff	920,351	955,975	818,146	687,577	647,769	683,359	702,103	940,754	720,447	638,712	676,742	703,221	9,095,156	8,915,533	2.01%
Recorder	18,666	23,916	20,513	19,482	17,396	16,579	16,841	24,272	18,127	15,378	15,579	22,612	229,362	216,557	5.91%
Building Department	34,684	42,101	37,616	31,773	31,298	50,570	31,991	44,305	31,017	30,633	31,015	34,115	431,118	457,089	-5.68%
Emergency Manag.	0	0	0	0	0	0	0	0	0	9,998	0	0	9,998	9,998	0.00%
Public Defender	20,719	30,610	26,441	20,928	20,787	20,866	20,775	31,745	22,611	21,315	19,904	25,311	282,012	293,915	-4.05%
Other Agriculture	0	109,575	94,574	3,325	312	25	389	128	770	25	871	84	210,078	178,270	17.84%
Cooperative Ext.	0	69,609	652	70,228	582	473	70,346	709	698	70,244	0	0	283,540	275,190	3.03%
Other Health Programs	0	20,546	4,004	9,378	8,518	0	11,040	10,920	3,397	4,269	5,055	6,147	83,275	72,907	14.22%
Veterans Services	25,054	30,759	29,377	24,620	23,052	27,622	34,723	29,939	27,196	24,029	31,377	25,379	333,128	292,431	13.92%
Public Assistant	0	0	26,159	0	0	26,159	0	0	25,220	0	0	25,220	102,759	105,033	-2.17%
Sewer Transfers	0	1,958	0	1,958	0	1,958	0	2,017	0	2,017	0	807	10,717	11,579	-7.45%
County Engineer	10,652	15,489	14,053	11,259	10,639	13,600	10,750	15,517	12,620	10,868	8,838	9,021	143,306	161,359	-11.19%
Law Library	4,077	5,982	5,140	4,079	4,079	4,079	4,079	5,982	4,079	4,079	4,079	4,079	53,814	53,127	1.29%
Other	205,155	842,952	246,181	432,583	418,913	176,032	655,526	232,585	331,597	2,317,455	234,234	97,356	6,190,569	8,483,111	-27.02%
Common Pleas	56,385	91,042	65,368	53,733	56,341	56,665	58,712	74,294	52,974	55,001	57,358	59,389	737,263	697,341	5.72%
Grand Total	2,126,157	3,187,378	2,331,110	2,166,448	1,883,882	1,750,029	2,411,750	2,269,628	1,920,174	4,003,442	1,862,007	1,715,618	27,627,623	29,349,909	-5.87%

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

Geauga County  
Analysis of Sales Tax Revenues  
For the Years 2006 through 2008

	2006 General Fund	2007 General Fund	2008 General Fund			07-2008 Percent Prior 1/2% Only of Increase General Fund **
			Prior 1/2%	New 1/2%	Total	
January	842,593.81	923,926.17	445,450.12	443,878.55	889,328.67	-3.74%
February	833,983.10	852,783.31	483,071.52	479,247.42	962,318.94	12.84%
March	1,012,151.19	1,263,824.16	616,877.82	615,893.82	1,232,771.64	-2.46%
April	790,343.94	782,531.44	386,878.28	386,753.11	773,631.39	-1.14%
May	740,238.01	845,792.69	392,101.78	391,988.98	784,090.76	-7.30%
June	875,497.61	901,010.66	478,686.78	478,681.39	957,368.17	6.25%
July	819,434.52	890,375.35	472,189.44	472,089.92	944,279.36	6.05%
August	861,284.52	996,297.79	526,864.28	526,065.95	1,052,930.23	5.68%
September	1,074,451.19	1,160,776.62	550,102.36	548,168.40	1,098,270.76	-5.38%
October	950,968.33	1,047,787.80	493,530.24	490,141.70	983,671.94	-6.12%
November	1,049,283.48	933,349.26	486,092.18	486,757.64	972,849.82	4.23%
December	978,499.77	959,578.73	459,498.64	460,599.06	920,097.70	-4.11%
Grand Total	10,828,729.47	11,558,033.98	5,791,343.44	5,780,265.94	11,571,609.38	
Comparative Totals (December)	10,828,729.47	11,558,033.98			11,571,609.38	Overall Change 0.1175%

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



	Sales Tax Certified Revenue	Y-T-D Percent Received
2006	10,650,000	101.68%
2007	11,400,000	101.39%
2008	11,000,000	105.20%