

Geauga County, Ohio

Tracy A. Jemison, AAS
Geauga County Auditor



**2006 Fourth Quarter Report
“Economic State of Geauga”**



Tracy A. Jemison, AAS

Geauga County Auditor

MEMO

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Tracy A. Jemison, AAS, Auditor

RE: 2006 Fourth Quarter Report "Economic State of Geauga"

DATE: January 8, 2007

I am pleased to present you with our 2006 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 up 4.02% or \$1,021,100 as compared to last year at this time. The following revenue categories are up as compared to last year at this time; *Sales Tax* revenues up 2.39% or \$253,036, *Charges for Services* up 12.53% or \$380,274, *Intergovernmental* up 1.20% or \$24,052, *Interest Income* up 71.66% or \$844,912, and *Other Revenue* up 18.59% or \$115,821. All other revenue categories were down as compared to last year's fourth quarter. *Property Taxes* down 5.93 % or \$440,186, *Licenses and Permits* down .64% or \$40, *Fines and Forfeitures* down 12.61% or \$21,987, and *Transfers* were down 38.08% or \$134,783. Real Estate transfers are down from last year's Fourth quarter by 9.41% or 468 parcels, the conveyance tax is down 19.93% or \$397,811 which is the major reason that the *Property Taxes* category was down in 2006.

Fourth Quarter Expenditures: were up 16.91% or \$3,931,851 as compared to 2005 fourth quarter. The major factor for the increase is in the *Other* expense of \$7,371,920, up from last year at this time by 35.60% or \$1,935,515. Included in this category is transfers out in the amount of \$1,926,256 for the capital projects.

In Summary: Revenues for the fourth quarter lagged behind Expenses by 3.00% or \$792,135. This resulted in our beginning unencumbered cash balance shrinking from \$4,449,889 for January 1, 2006 to \$3,457,888 for January 1, 2007. While it is always troublesome when your balance starts to deplete there are several key factors as to how this occurred in 2006. One is that the Geauga County Board of Commissioner's shifted .2 mill from the General Fund to unvoted debt for 2006 and beyond to expedite the retiring of debt for the new jail. This resulted in approximately \$686,000 that did not go into to the County's general fund. The Commissioner's have transferred out of the General Fund \$1,926,256 to fund capital projects.

Included on the sales tax summary page is a breakdown by retail sector showing where our sales tax receipts are derived from. We experienced a nice increase in the *Statewide Master Numbers* which are the big box retail stores. This increase reflects the addition of the new Target, Wal-Mart and two Home Depots that opened in the summer of 2006. The addition of these retail outlets in 2006 directly contributed to the increase we saw in the sales tax receipts of 2.39%, as we did see a significant drop in Motor Vehicle taxes as depicted in the category marked *Motor Vehicle Tax Payments*.

Overall considering the sluggish housing market we are pleased to see overall growth of 4.02% in our General Fund revenues. We would hope for an easing of long term interest rates and with the continuation of lower energy prices that the economy will strengthen in 2007. Until that happens we will remain cautiously optimistic about Geauga's economy in 2007.

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.

GENERAL FUND
Analysis of 2006 Monthly Revenues

	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	2006 Totals	2005 Totals	Percent Of Change
Property Taxes	94,008	79,556	2,876,009	104,670	173,600	199,831	187,925	2,513,504	123,077	356,228	119,482	151,027	6,978,917	7,419,103	-5.93%
Sales Taxes	842,594	833,983	1,012,151	790,344	740,238	875,498	819,435	861,285	1,074,451	950,968	1,049,283	978,500	10,828,729	10,575,693	2.39%
Charges for Services	150,774	143,052	562,696	187,243	261,131	226,855	163,335	829,150	253,151	298,728	126,924	212,598	3,415,637	3,035,363	12.53%
Licenses and Permits	500	225	625	525	1,288	17	175	983	375	525	450	575	6,263	6,303	-0.64%
Fines and Forfeitures	6,706	17,224	11,591	13,585	14,636	14,254	7,865	12,278	15,419	6,156	21,475	11,183	152,371	174,358	-12.61%
Intergovernmental	98,563	204,867	405,752	99,029	136,702	123,303	89,414	86,060	457,786	103,667	142,275	85,235	2,032,652	2,008,600	1.20%
Interest Income	76,055	141,136	163,095	31,276	207,251	193,815	113,112	161,095	108,121	278,027	364,549	186,423	2,023,955	1,179,043	71.66%
Other Revenue	8,507	42,522	162,698	6,592	55,095	26,852	91,777	94,610	83,457	36,119	107,933	22,809	738,971	623,150	18.59%
Transfers	5,839	2,358	0	21,139	0	0	0	123,047	15,786	18,548	1,323	31,129	219,170	353,953	-38.08%
Totals	1,283,546	1,464,924	5,194,617	1,254,404	1,589,940	1,660,425	1,473,036	4,682,011	2,131,623	2,048,965	1,933,694	1,679,479	26,396,665	25,375,565	4.02%

GENERAL FUND
2006 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2006 Totals	2005 Totals	Percent Of Change
Commissioners	50,589	50,028	92,117	58,064	56,939	56,919	57,362	57,558	79,882	58,430	57,503	56,719	732,110	646,809	13.19%
Microfilm Board	22,654	12,186	26,647	14,801	13,565	14,859	14,618	14,366	21,124	17,717	12,532	17,448	202,517	192,284	5.32%
Auditor	42,830	39,822	81,325	63,733	41,466	42,666	44,302	48,147	71,873	51,716	53,409	55,129	636,418	602,074	5.70%
Treasurer	19,681	18,514	39,479	22,203	18,618	18,827	33,478	16,773	25,401	24,002	18,402	24,657	280,035	275,769	1.55%
Postage	15,475	20,046	18,631	15,152	1,179	15,002	12,000	10,085	1,198	15,000	18,063	6,770	148,601	138,867	7.01%
CAFR Expenses	0	0	7	1,310	698	1,546	1,976	1,005	0	15	0	0	6,556	8,174	-19.79%
Card Service Fee	38	29	125	64	61	65	76	76	30	146	28	97	833	447	86.44%
Bank Fees	3,040	0	6,080	0	6,080	3,040	3,040	3,040	3,040	3,040	0	3,040	33,440	36,480	-8.33%
Prosecutor	138,034	80,424	128,894	77,937	76,930	77,784	76,747	78,367	109,177	75,128	73,810	77,870	1,071,103	991,197	8.06%
Budget Comm.	130	0	0	0	0	0	0	0	0	0	0	0	130	69	88.52%
Bureau of Insp	0	0	0	1,441	23,352	15,542	22,820	10,436	0	0	0	0	73,591	70,829	3.90%
Planning Com.	23,882	23,862	35,490	21,276	23,006	24,009	22,172	19,890	24,141	20,622	19,117	39,171	296,638	247,780	19.72%
ADP Board	43,393	74,195	43,262	46,271	97,015	65,455	45,083	39,542	31,198	53,233	29,341	45,736	613,725	387,584	58.35%
Court of Appeals	0	0	60,036	0	0	0	0	0	0	0	0	0	60,036	49,196	22.03%
Jury Commission	328	426	460	328	878	1,180	1,410	749	358	328	328	715	7,488	7,317	2.33%
Adult Probation	6,680	7,246	10,960	7,150	7,285	7,168	7,157	7,157	9,879	7,157	7,157	7,463	92,460	76,127	21.46%
Juvenile Court	44,852	27,469	47,427	39,276	29,254	27,252	40,706	28,208	39,820	29,365	39,936	39,904	433,468	436,185	-0.62%
Juvenile Probation	18,488	18,694	30,409	19,497	19,317	19,691	19,236	19,178	27,220	19,842	22,752	24,722	259,047	233,246	11.06%
Detention Home	0	105,637	0	105,637	0	0	105,637	0	0	105,637	0	0	422,548	343,715	22.94%
Probate Court	14,748	14,231	22,808	13,940	15,908	14,158	14,711	14,037	19,307	13,588	14,983	17,389	189,808	176,244	7.70%
Clerk of Courts	28,212	29,620	47,775	28,779	29,441	30,675	30,979	32,651	40,959	29,892	29,515	42,889	401,388	337,200	19.04%
Coroner	11,191	8,666	11,872	11,381	5,206	14,920	8,082	15,593	17,642	11,974	10,801	11,117	138,445	91,354	51.55%
Lab and Morgue	21,196	35,761	28,495	13,258	15,256	23,765	15,646	16,860	23,514	15,176	23,084	25,706	257,716	215,859	19.39%

GENERAL FUND
2006 Analysis of Monthly Expenditures

	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2006 Totals	2005 Totals	Percent Of Change
Municipal Court	9,052	8,750	20,299	8,709	9,002	11,454	13,161	9,686	12,112	13,138	10,295	11,246	136,904	126,193	8.49%
Board of Elections	29,463	31,766	59,818	39,840	131,992	29,774	31,741	51,513	51,577	78,680	130,008	99,634	765,805	686,308	11.58%
Maint. & Operations	168,930	166,314	190,742	143,090	132,159	119,813	124,383	154,390	154,174	137,635	79,201	151,938	1,722,770	1,418,001	21.49%
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
Sheriff	565,605	778,943	919,088	577,228	565,320	619,677	567,334	605,556	790,966	568,069	582,522	700,012	7,840,318	7,096,008	10.49%
Recorder	19,798	17,359	28,000	16,568	17,060	19,427	16,832	16,557	24,953	16,557	17,545	17,408	228,064	208,204	9.54%
Building Department	35,725	32,123	67,153	32,959	32,598	36,008	34,141	36,145	46,676	33,352	33,614	38,733	459,228	429,027	7.04%
Emergency Manag.	0	0	0	0	0	0	0	0	0	0	0	0	0	9,998	-100.00%
Public Defender	15,408	18,651	28,606	16,876	17,202	17,465	15,928	18,012	23,772	17,965	17,930	22,703	230,519	224,132	2.85%
Other Agriculture	79,467	25,025	3,350	79,136	25	25	25	25	25	463	25	288	187,879	138,949	35.21%
Cooperative Ext.	0	0	513	132,939	489	525	0	66,221	0	66,221	0	0	266,907	259,642	2.80%
Other Health Programs	0	0	183,655	36,939	47,496	2,626	-554	162	463	441	441	142	271,811	262,729	3.46%
Veterans Services	34,217	30,808	39,916	21,819	32,313	40,346	29,284	29,026	23,305	18,493	22,274	21,627	343,429	386,500	-11.14%
Public Assistant	0	0	27,957	0	27,957	0	0	0	26,357	0	0	0	82,270	162,972	-49.52%
Sewer Transfers	0	2,301	0	1,938	0	1,846	0	1,901	0	1,901	0	1,901	11,789	14,576	-19.12%
County Engineer	10,099	10,108	20,676	10,088	14,405	10,119	10,111	10,335	15,844	10,172	10,193	10,493	142,642	138,341	3.11%
Law Library	3,945	3,905	6,551	3,909	3,909	3,909	3,909	3,909	5,699	3,909	3,909	3,909	51,373	48,520	5.88%
Other	251,645	152,608	1,991,011	452,414	375,881	418,268	162,244	158,914	208,286	154,678	2,960,458	85,513	7,371,920	5,436,405	35.60%
Common Pleas	54,600	56,989	82,459	50,852	55,926	54,952	52,749	52,159	79,618	53,070	59,661	64,037	717,072	645,638	11.06%
Grand Total	1,783,398	1,902,507	4,402,093	2,186,800	1,945,187	1,860,757	1,638,524	1,648,230	2,009,592	1,726,751	4,358,835	1,726,125	27,188,800	23,256,949	16.91%

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

**Geauga County
Sales Tax Revenue Comparison**

	<u>2005</u>	<u>2006</u>	
Sales Tax Payments	\$4,354,202.88	\$4,332,885.53	-0.49%
<i>Retailers who sell to consumers within County.</i>			
Direct Pay Tax Return Payments	\$22,554.31	\$106,293.57	371.28%
<i>Holders of direct payment permits.</i>			
Seller's Use Tax Return Payments	\$715,163.66	\$748,098.93	4.61%
<i>Out of State retailers to consumers within County.</i>			
Consumer's Use Tax Return Payments	\$403,287.86	\$366,771.33	-9.05%
<i>Directly by consumers within County</i>			
Motor Vehicle Tax Payments	\$2,024,762.19	\$1,740,510.14	-14.04%
<i>Motor Vehicle sales.</i>			
Watercraft and Outboard Motors	\$36,973.82	\$29,660.09	-19.78%
<i>Watercraft and Outboard Motors sales.</i>			
Department of Liquor Control	\$45,167.13	\$45,902.56	1.63%
<i>Liquor sales.</i>			
Sales Tax on Motor Vehicle Fuel Refunds	\$2,148.31	\$6,069.31	182.52%
<i>Sales tax recovered from motor fuel tax refunds.</i>			
Sales/Use Tax Voluntary Payments	\$10,591.19	\$9,958.47	-5.97%
<i>Individuals or Companies not registered as consumers.</i>			
Statewide Master Numbers	\$3,070,731.45	\$3,530,880.55	14.98%
<i>Multi location retailers.</i>			
Sales/Use Tax Assessments Payments	\$13,064.72	\$30,425.38	132.88%
<i>Outstanding sales and use tax assessments.</i>			
Managed Audit Sales/Use Tax Payments	\$0.00	\$0.00	
<i>Additional due after a review and determination.</i>			
County Tax Receipts	\$10,698,647.52	\$10,947,455.86	2.33%
Adjustments to Prior	\$0.00	\$0.00	
Aggregate County Tax Receipts	\$10,698,647.52	\$10,947,455.86	
<i>Less 1% Administrative Rotary Fund</i>	\$106,986.34	\$109,463.61	2.32%
<i>Less Sales/Use Tax Refunds</i>	\$15,968.64	\$8,913.36	-44.18%
County Tax Allocation	\$10,575,692.54	\$10,829,078.89	2.40%
	\$10,575,692.54	\$10,829,078.89	

Departmental Expense Analysis

2004					2005			2006		
Department	Acct #	%			%			%		
		Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended
General Fund:										
Commissioner	A01	671,457.60	607,000.60	90.400%	747,016.48	646,809.14	86.586%	807,753.08	732,110.18	90.635%
Microfilm Board	A01	174,794.32	168,757.65	96.546%	201,988.45	192,283.54	95.195%	240,925.93	202,517.10	84.058%
Auditor	A01	463,128.04	452,535.95	97.713%	615,523.44	602,074.44	97.815%	673,661.45	636,417.68	94.471%
Treasurer	A01	285,760.92	263,776.32	92.307%	291,473.45	275,768.66	94.612%	318,952.97	280,034.82	87.798%
Other Finance Admin.	A01	155,450.00	145,653.37	93.698%	165,060.00	147,040.75	89.083%	170,000.00	155,157.14	91.269%
Bank Charges	A01	43,500.00	39,867.90	91.650%	39,560.00	36,480.00	92.214%	40,040.00	33,440.00	83.516%
Prosecutor	A01	913,016.88	889,262.15	97.398%	1,036,143.20	991,197.14	95.662%	1,099,419.85	1,071,102.94	97.424%
Budget Commission	A01	368.03	368.03	100.000%	300.00	69.17	23.057%	430.40	130.40	30.297%
Bureau of Inspection	A01	75,000.00	74,109.98	98.813%	75,000.00	70,829.16	94.439%	75,000.00	73,591.11	98.121%
Planning	A01	251,240.44	244,610.47	97.361%	285,729.79	247,779.80	86.718%	324,222.40	296,637.67	91.492%
ADP Board	A01	558,030.69	517,866.35	92.802%	438,044.03	387,583.84	88.481%	705,504.21	613,725.24	86.991%
Court of Appeals	A02	69,082.34	66,729.36	96.594%	69,000.00	49,195.88	71.298%	70,335.94	60,035.94	85.356%
Jury Commission	A02	7,778.92	7,041.55	90.521%	8,325.70	7,317.36	87.889%	8,892.63	7,487.56	84.200%
Adult Probation Dept.	A02	72,392.41	71,570.42	98.865%	76,833.04	76,126.53	99.080%	92,813.78	92,459.70	99.619%
Juvenile Court	A02	479,132.20	410,642.23	85.705%	513,005.71	436,184.76	85.025%	496,820.45	433,467.85	87.248%
Juvenile Probate Dept.	A02	228,807.30	222,028.80	97.037%	240,230.76	233,245.94	97.092%	264,518.26	259,047.41	97.932%
Detention Home	A02	379,939.12	379,939.12	100.000%	354,095.02	343,714.96	97.069%	422,548.00	422,548.00	100.000%
Probate Court	A02	186,274.51	161,142.66	86.508%	198,023.88	176,244.18	89.001%	212,291.19	189,808.27	89.409%
Clerk of Courts	A02	309,342.90	294,323.25	95.145%	373,777.56	337,646.57	90.334%	459,055.70	402,221.08	87.619%
Coroner	A02	103,795.61	88,882.82	85.633%	107,878.05	91,354.46	84.683%	159,314.02	138,444.75	86.901%
Lab & Morgue	A02	193,478.73	187,485.63	96.902%	220,819.71	215,858.54	97.753%	263,801.10	257,715.64	97.693%
Municipal Court	A02	141,053.00	120,897.48	85.711%	139,139.43	126,192.95	90.695%	145,739.31	136,903.91	93.938%
Board of Elections	A03	618,167.83	608,694.39	98.467%	695,325.19	686,307.77	98.703%	795,265.85	765,805.40	96.296%
Building & Grounds Maint	A04	1,463,809.25	1,220,297.28	83.365%	1,716,301.35	1,418,000.74	82.620%	2,350,478.23	1,722,769.80	73.294%
Airport	A05	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Sheriff	A06	6,474,731.09	6,331,826.68	97.793%	7,266,169.84	7,096,008.34	97.658%	8,107,229.11	7,840,317.77	96.708%
Recorder	A06	221,118.83	204,698.62	92.574%	219,665.29	208,204.48	94.783%	244,595.86	228,064.02	93.241%
Building	A06	421,722.61	406,244.17	96.330%	445,835.82	429,026.93	96.230%	485,328.75	459,227.55	94.622%
Emergency Mgt Grants	A06	9,998.45	9,998.45	100.000%	9,998.45	9,998.45	100.000%	9,998.45	0.00	0.000%
Public Defender	A06	204,840.50	200,526.61	97.894%	226,128.74	224,132.10	99.117%	252,489.86	230,519.01	91.298%
Other Agriculture Programs	A06/A07	363,788.00	360,765.96	99.169%	400,529.03	398,590.25	99.516%	457,407.28	454,786.65	99.427%
Other Health Programs	A08	239,998.61	237,383.60	98.910%	263,128.87	262,729.40	99.848%	275,172.01	271,811.29	98.779%
Veteran's	A09	455,260.28	343,283.68	75.404%	535,273.66	386,500.14	72.206%	547,278.20	343,428.52	62.752%
Public Assistance Grants	A09	112,043.00	112,043.00	100.000%	162,972.00	162,972.00	100.000%	83,913.52	82,270.25	98.042%
Sewer Transfers	A10	14,700.00	6,752.20	45.933%	14,577.00	14,576.33	99.995%	14,000.00	11,789.07	84.208%
County Engineer	A12	131,773.52	130,198.10	98.804%	141,112.55	138,341.29	98.036%	154,497.54	142,641.60	92.326%
Law Libraries	A13	47,539.63	46,947.12	98.754%	48,899.78	48,519.54	99.222%	51,705.38	51,373.16	99.357%
Commissioners - Misc.	A14/A15/A1	6,754,774.19	6,140,822.46	90.911%	6,724,108.93	5,436,405.32	80.849%	7,929,290.40	7,371,919.75	92.971%
Common Pleas	A21	648,175.39	607,780.31	93.768%	684,284.18	645,638.32	94.352%	744,674.01	717,071.61	96.293%
Total General Fund		23,945,265.14	22,382,754.72	93.475%	25,751,278.38	23,256,949.17	90.314%	29,555,365.12	27,188,799.84	91.993%

Departmental Expense Analysis

2004					2005			2006		
				%			%			%
Department	Acct #	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended
Other Funds:										
Mental Health	AA	5,738,954.91	4,949,087.99	86.237%	6,651,620.14	5,815,956.29	87.437%	7,073,806.14	6,219,865.49	87.928%
Education & Enforcement	AEE	260.66	60.66	23.272%	7,990.00	0.00	0.000%	11,500.00	16.16	0.141%
Dog Warden	B	236,715.42	163,357.97	69.010%	268,310.71	215,728.60	80.403%	288,164.53	219,001.30	75.999%
Ohio Elections Commission	BEC	0.00	735.00	0.000%	0.00	2,650.00	0.000%	0.00	160.00	0.000%
Hotel/Motel	BED	66,700.00	61,688.40	92.486%	66,525.00	59,609.90	89.605%	68,520.75	59,665.39	87.076%
Building Standards Assess	BSA	4,400.00	3,789.28	86.120%	5,544.28	5,022.59	90.590%	4,635.01	3,492.20	75.344%
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	431,999.98	332,905.90	77.062%	379,985.09	305,282.17	80.341%	374,682.40	319,879.85	85.374%
County Home	CH	604,271.33	571,008.39	94.495%	634,554.52	589,166.28	92.847%	682,369.86	629,793.92	92.295%
Concealed Handgun	CHL	66,750.00	37,320.75	55.911%	34,472.49	20,625.88	59.833%	33,706.81	19,594.04	58.131%
Clerk of Courts	CLC	18,000.00	0.00	0.000%	18,000.00	0.00	0.000%	10,000.00	10,000.00	0.000%
Common Pleas Comput.	CPC	8,000.00	0.00	0.000%	8,000.00	0.00	0.000%	3,000.00	2,425.98	0.000%
Cty Recorder Micrographics	CRM	210,833.49	116,484.21	55.249%	102,249.00	90,322.64	88.336%	102,782.15	83,673.19	81.408%
Certificate of Title	CTA	294,570.43	244,026.43	82.841%	297,408.76	260,690.78	87.654%	423,809.14	390,566.96	92.156%
Court Technology	CTF	771,878.00	155,340.20	20.125%	594,801.15	427,978.48	71.953%	347,280.30	252,822.90	72.801%
Road and Bridge Fund	D	3,914,149.40	3,808,597.12	97.303%	3,502,343.54	3,270,663.97	93.385%	3,734,343.98	3,025,181.65	81.010%
Delinquent Tax	DT	212,111.81	136,537.73	64.371%	184,460.72	87,593.05	47.486%	194,176.20	103,799.69	53.456%
Health Department	all funds	3,063,257.64	2,311,671.69	75.464%	3,086,560.03	2,515,021.56	81.483%	3,111,634.51	2,648,983.59	85.132%
GAPP Fund	GAP	0.00	0.00	0.000%	9,840.00	5,785.70	58.798%	124,245.41	119,449.99	96.140%
Geauga/Trum Solid Waste	GT	2,249,238.90	1,721,471.52	76.536%	1,645,408.36	1,381,142.12	83.939%	1,497,186.18	1,185,922.61	79.210%
Human Services	H	5,016,425.62	4,616,346.15	92.025%	5,505,336.41	5,093,033.31	92.511%	6,105,450.24	5,574,487.70	91.303%
Child Support Enforc. Admin.	HC	1,242,236.29	1,037,165.63	83.492%	1,262,729.50	1,110,525.34	87.946%	1,376,420.96	1,083,844.77	78.744%
911 Program	HLP	1,138,634.01	761,211.71	66.853%	1,095,601.46	748,434.83	68.313%	1,184,344.21	891,203.46	75.249%
Indigent Guardianship	IG	20,900.00	15,806.23	75.628%	21,800.00	16,527.17	75.813%	21,625.00	17,800.00	82.312%
Real Estate Assessment	J	1,593,102.64	1,124,036.24	70.556%	1,713,649.35	1,372,998.03	80.121%	1,702,254.64	1,205,815.62	70.836%
Juvenile Probate Comput.	JCC	15,000.00	0.00	0.000%	18,000.00	0.00	0.000%	18,000.00	10,000.00	55.556%
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	6,000.00	0.00	0.000%	6,500.00	0.00	0.000%	6,500.00	2,425.98	37.323%
Juvenile Recovery	JRF	500.00	0.00	0.000%	4,000.00	1,960.90	49.023%	15,250.00	6,165.58	40.430%
Co Engineer	K	6,522,433.55	5,510,027.25	84.478%	7,304,209.06	6,906,233.93	94.551%	6,870,714.45	6,053,425.82	88.105%
Soil and Water Fund	L	280,600.48	258,306.26	92.055%	342,100.37	322,679.75	94.323%	379,580.55	365,143.58	96.197%
800 Communications	MHZ	247,242.38	170,917.63	69.130%	250,688.12	146,912.46	58.604%	206,719.06	148,684.99	71.926%
Municipal Road Tax	MRT	233,659.02	90,000.00	38.518%	211,046.33	0.00	0.000%	275,472.30	0.00	0.000%
County Home Improv.	N1	8,400.00	0.00	0.000%	1,500.00	0.00	0.000%	3,500.00	3,094.18	88.405%
Computer Equip. Improv.	N3	40,731.78	17,379.66	42.669%	575,856.94	506,647.72	87.982%	454,323.50	183,910.08	40.480%
Building Improv. Fund	N5	317,557.83	148,119.40	46.643%	719,687.00	448,000.55	62.249%	796,437.88	500,933.68	62.897%
Youth Center Improv.	N11	4,000.00	3,988.00	99.700%	0.00	0.00	0.000%	0.00	0.00	0.000%
800 Comm. - Perm. Improv.	N12	1,125,690.39	1,008,677.66	89.605%	2,363,177.02	1,632,244.20	69.070%	3,979,095.79	604,621.33	15.195%
General Bond Retirement	O1G	3,399,434.91	3,399,218.23	99.994%	1,296,646.41	1,296,646.40	100.000%	1,819,352.40	1,819,352.40	100.000%
G.O. Retirement Fund	O1N	6,268,915.00	6,263,931.66	99.921%	12,499,951.00	12,495,951.00	99.968%	10,637,905.00	10,637,905.00	100.000%
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	414,520.76	414,520.71	100.000%	413,660.36	413,660.31	100.000%	412,037.46	412,037.42	100.000%
Mortgage Revenue Bond	O3M	13,050.00	13,050.00	100.000%	13,800.00	13,800.00	100.000%	14,500.00	14,500.00	100.000%
OWDA	O5M	0.00	0.00	0.000%	875,000.00	780,552.02	89.206%	1,395,000.00	1,326,818.55	95.112%
Ohio Housing Trust	OHT	0.00	787,578.00	0.000%	0.00	630,639.00	0.000%	0.00	577,296.00	0.000%

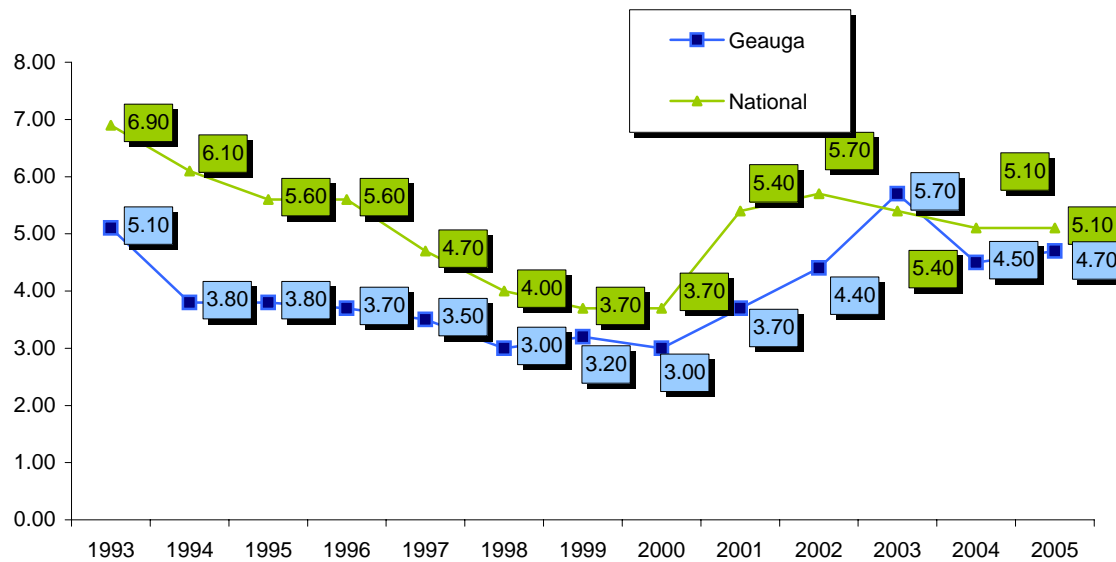
Departmental Expense Analysis

2004					2005			2006		
				%			%			%
Department	Acct #	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended	Appropriations	Expenditures	Expended
Water Resources	P	5,133,835.11	4,732,610.45	92.185%	5,085,740.07	4,558,433.49	89.632%	5,489,008.04	5,028,175.10	91.604%
Public Defender Fees	PDF				0.00	137.00	0.000%	0.00	2,289.00	0.000%
Water District	PW	651,090.72	563,830.65	86.598%	674,643.93	591,080.52	87.614%	705,597.04	621,632.64	88.100%
Airport Construction	Q01	166,667.00	129,181.89	77.509%	91,467.13	53,742.25	58.756%	147,553.88	99,194.30	67.226%
Burton Heights Road Const	Q02	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
EMA Garage Construction	Q04	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Human Services Constr.	Q07	0.00	0.00	0.000%	0.00	0.00	0.000%	500.00	0.00	0.000%
Jail Construction	Q08	14,671,399.89	5,915,825.30	40.322%	8,826,454.61	7,601,636.06	86.123%	1,282,241.62	1,099,233.41	85.727%
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	498,993.53	405,986.75	81.361%	128,516.59	24,516.59	19.077%	4,000.00	0.00	0.000%
Mental Health Construction	Q14	53,000.00	52,456.55	98.975%	37,500.00	25,050.00	66.800%	64,657.00	50,061.00	77.425%
County Sewer Improvements	Q23	1,850,828.53	1,356,193.19	73.275%	1,223,039.06	446,931.33	36.543%	1,759,758.00	1,160,127.28	65.925%
Parkman Sewer	Q27	0.00	0.00	0.000%	0.00	0.00	0.000%	5,043,972.35	1,659,964.10	32.910%
Valley View Sewer	Q28	14,957.12	14,957.12	100.000%	27,000.00	25,000.00	92.593%	0.00	0.00	0.000%
CF Park Water	Q32	0.00	0.00	0.000%	27,000.29	27,000.29	100.000%	20,404.61	20,040.61	0.000%
Bainbridge Water	Q34	10,000.00	0.00	0.000%	53,000.00	24,999.99	47.170%	588,000.01	26,920.01	4.578%
Geauga/Trumbull Construction	Q39	1,500,000.00	1,075,685.71	71.712%	594,231.46	594,146.49	99.986%	0.00	0.00	0.000%
Metzenbaum Construction	Q40	107,459.03	85,353.78	79.429%	112,105.47	95,545.12	85.228%	228,150.00	78,153.92	34.255%
Park Bd Improvements	Q41	6,322,567.97	4,361,583.51	68.984%	5,005,902.15	3,083,158.98	61.590%	5,553,255.59	1,578,269.04	28.421%
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	0.00	0.00	0.000%	69,479.50	69,312.12	99.759%	0.00	0.00	0.000%
Bellwood Sewer	Q45	9,277,182.00	109,523.88	1.181%	8,890,666.12	347,751.50	3.911%	1,879,427.24	147,447.97	7.845%
Park Board Retainage Payout	Q46				188,000.00	0.00	0.000%	188,000.00	0.00	0.000%
Courthouse Construction	Q47	1,816,217.59	1,574,218.88	86.676%	367,236.11	147,584.41	40.188%	1,251,484.15	145,320.23	11.612%
Ditches	R's	3,037.03	2,337.91	76.980%	7,015.33	1,522.34	21.700%	11,637.65	0.00	0.000%
General Juvenile	S02	226,362.21	177,498.96	78.414%	273,703.77	221,939.15	81.087%	296,827.51	233,063.62	78.518%
Metzenbaum	S03	14,167,717.06	13,797,099.88	97.384%	14,471,977.20	13,732,225.30	94.888%	15,481,972.94	14,335,495.85	92.595%
Medicaid Risk	S04							1,671.00	1,671.00	100.000%
Park Board	S05	8,025,008.63	7,589,889.31	94.578%	7,501,728.28	6,949,243.67	92.635%	8,220,891.55	7,639,270.11	92.925%
Children's Services	SS	2,734,996.09	2,344,700.93	85.730%	3,227,359.98	2,509,113.80	77.745%	3,653,316.99	2,998,038.25	82.063%
Sick & Vacation	SV							100,000.00	0.00	0.000%
Storm Water	SW	30,571.00	23,738.19	77.649%	43,530.31	37,188.73	85.432%	50,916.58	28,435.92	55.848%
Revolving Loan	T02	1,144,835.00	843,202.95	73.653%	1,305,465.00	1,006,113.53	77.069%	1,172,520.18	828,523.08	70.662%
Infrastructure Loans	T03							143,217.70	93,273.67	65.127%
LCL Revolving Loans	T04							205,000.00	205,000.00	100.000%
Transportation Capital Fund	T82	256,224.50	254,699.50	99.405%	178,480.00	178,480.00	100.000%	167,679.00	167,679.00	100.000%
Aging	T88	3,446,503.93	2,835,997.94	82.286%	2,864,770.35	2,676,301.39	93.421%	2,453,143.28	2,256,479.21	91.983%
Transportation	T89	1,206,684.93	1,104,660.42	91.545%	1,218,398.53	1,102,989.00	90.528%	1,220,817.77	1,176,429.17	96.364%
Community Development	T93	254,242.91	230,869.38	90.807%	256,688.58	211,536.24	82.410%	310,957.59	285,254.75	91.734%
HUD Housing	T94	45,350.00	21,370.50	47.123%	44,705.00	7,548.00	16.884%	33,070.00	1,575.00	4.763%
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	12,635.00	12,635.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.000%

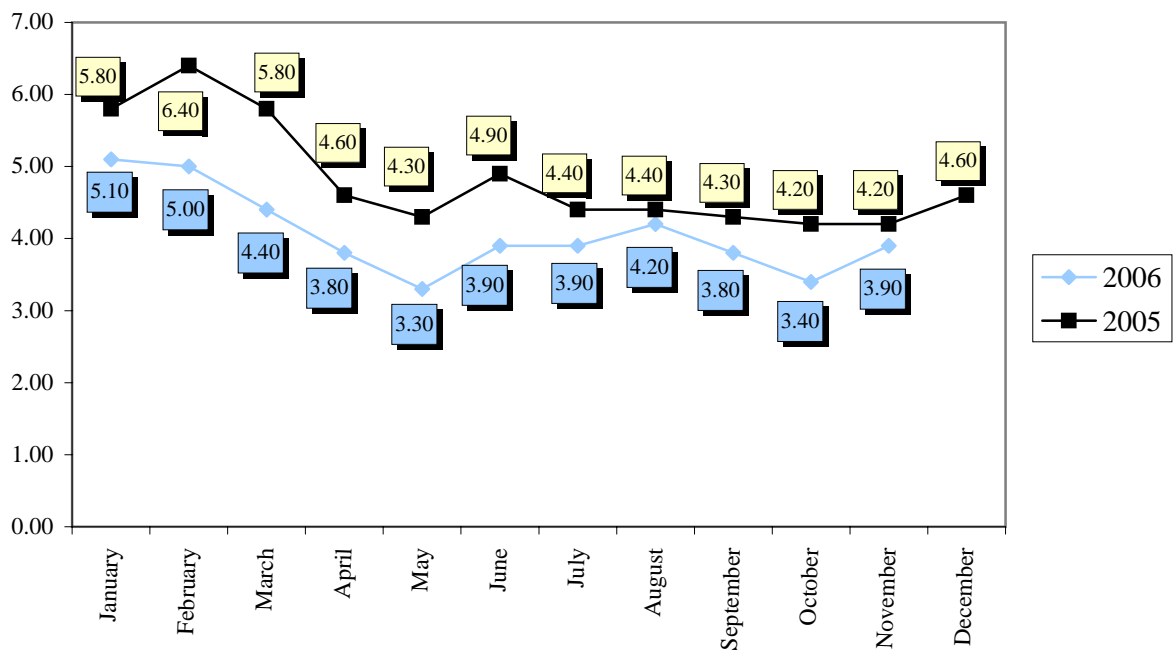
Departmental Expense Analysis

Department	Acct #	2004			2005			2006		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
Sheriff K-9	TAF	39,908.55	19,030.23	47.685%	27,733.68	9,176.74	33.089%	33,152.44	19,273.98	58.137%
Court Security	TAG	8,540.00	3,619.98	42.389%	0.00	0.00	0.000%	5,000.00	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	15,000.00	100.000%
Recycle Ohio	TAK	212,610.00	181,787.22	85.503%	197,326.77	190,323.17	96.451%	8,412.07	8,311.04	98.799%
Farmland Preservation	TAM	209,360.00	205,370.41	98.094%	10,000.00	3,061.16	30.612%	15,059.43	4,136.79	27.470%
Clean Water Act	TAN	0.00	0.00	0.000%	0.00	0.00	0.000%	1.00	1.00	0.000%
Bicentennial	TAP	1,584.47	92.11	5.813%	30,722.50	21,635.26	70.422%	66,364.74	52,123.07	78.540%
LEBG	TAR	39,756.00	37,947.00	95.450%	20,000.00	0.00	0.000%	98,302.00	98,302.00	100.000%
Education Pass Thru	TAT	6,000.00	6,000.00	100.000%	6,000.00	6,000.00	100.000%	0.00	0.00	0.000%
Tire Amnesty	TAW	10,000.00	10,000.00	100.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
EPA - Land Acquisition	TAX	900,000.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
CASA Fund	TT2	105,726.28	96,145.70	90.938%	111,561.63	105,231.73	94.326%	123,176.01	113,363.04	92.033%
IAP	TT5							25,000.00	20,353.65	81.415%
Prison Diversion / ISP	TT6	5,710.54	0.00	0.000%	6,411.93	6,411.93	100.000%	0.00	0.00	0.000%
Violence Against Women	TT7	69,238.62	61,093.38	88.236%	74,483.79	73,300.34	98.411%	78,649.93	78,480.97	99.785%
Commissary	TT8	42,932.23	36,108.49	84.106%	51,606.19	31,073.05	60.212%	84,348.83	71,962.18	85.315%
Victims of Crime	TT9	55,751.60	44,945.88	80.618%	64,208.81	61,610.93	95.954%	63,240.74	57,617.06	91.108%
Cops Fast	TTA	0.00	0.00	0.000%	0.00	0.00	0.000%	0.00	0.00	0.000%
Pretrial Release	TTB	20,862.06	19,994.72	95.843%	19,257.03	19,067.25	99.014%	21,221.07	20,878.18	98.384%
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	561,107.69	421,477.79	75.115%	800,593.36	737,717.09	92.146%	1,083,430.13	899,692.95	83.041%
Victim/Witness	TTJ	66,336.13	60,201.38	90.752%	72,877.54	69,731.41	95.683%	78,655.59	78,432.88	99.717%
Emergency Planning	TTK	109,658.05	49,073.44	44.751%	51,674.77	40,026.51	77.459%	53,390.46	44,765.60	83.846%
Criminal Investigation	TTL				80,000.00	66,161.00	82.701%	91,281.85	90,064.00	98.666%
MR/DD Residential Services	TTM	1,438,634.28	1,361,779.81	94.658%	1,309,627.12	965,943.34	73.757%	2,830,585.96	2,569,423.47	90.774%
Family First Council	TTN	1,627,290.74	1,316,765.82	80.918%	1,689,012.55	1,417,960.68	83.952%	1,817,696.50	1,457,573.59	80.188%
US Marshall	TTP							14,374.73	6,761.15	0.000%
DARE Grant	TTW	90,442.79	79,215.37	87.586%	86,024.56	82,614.82	96.036%	94,963.98	88,113.74	92.786%
Help America Vote	TTX	21,000.00	0.00	0.000%	42,942.70	31,489.00	73.328%	11,453.70	8,815.60	76.967%
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	52,408.96	42,330.98	80.771%	46,827.58	45,962.21	98.152%	46,572.00	43,770.40	93.984%
Unclaimed Money	U01	150,000.00	46,139.38	30.760%	200,000.00	160,079.97	80.040%	100,000.00	47,068.43	47.068%
Liability Insurance	U05	22,768.27	2,500.00	10.980%	27,500.00	14,987.97	54.502%	2,730.08	2,730.08	100.000%
Emergency Management	W	714,478.76	582,725.84	81.560%	632,898.84	472,181.77	74.606%	535,071.85	439,982.33	82.229%
Workforce Investment	WIA	0.00	0.00	0.000%	76,125.93	66,014.42	0.000%	118,407.93	104,088.03	87.906%
Domestic Violence	WW	20,000.00	18,422.00	92.110%	19,426.67	19,426.67	100.000%	18,000.00	17,304.00	96.133%
Sheriff Rotary	X05	233,037.50	226,061.10	97.006%	372,570.81	314,527.75	84.421%	447,826.31	421,769.67	94.182%
Fair Police Rotary	X10	32,907.67	31,338.83	95.233%	33,113.59	33,113.59	100.000%	32,790.48	32,472.69	99.031%
Central Vehicle Maintenance	X20	18,396.59	16,269.64	88.438%	4,044.96	860.90	21.283%	12,100.00	2,240.60	18.517%
Sheriff Rotary	X25	327,149.67	327,015.62	99.959%	388,005.00	385,400.57	99.329%	415,412.61	413,015.51	99.423%
Youth Center	YC	515,156.83	476,025.41	92.404%	526,747.14	472,613.09	89.723%	592,122.60	557,449.63	94.144%
Total Other Funds		127,174,947.69	95,664,949.72	75.223%	123,884,843.39	101,279,618.54	81.753%	122,525,471.10	96,586,115.60	78.829%
Total Expense - All Funds		151,120,212.83	118,047,704.44	78.115%	149,636,121.77	124,536,567.71	83.226%	152,080,836.22	123,774,915.44	81.388%

Geauga vs National Unemployment



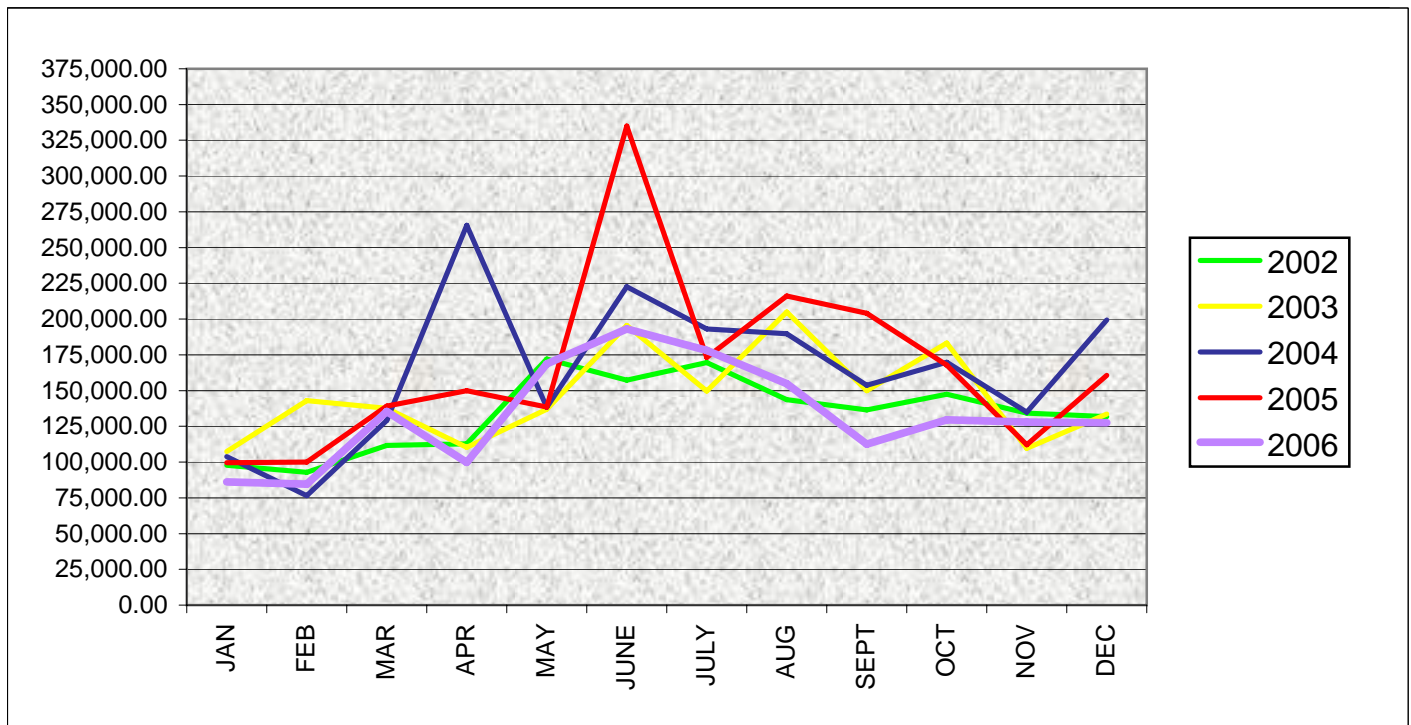
Geauga Unemployment



REAL ESTATE TRANSFERS 2003 - 2007

	* * * * * CONV & TRANS PERMISSIVE * * * * *				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
JAN	97,695.90	107,300.70	103,899.10	99,672.40	86,201.60
FEB	92,837.40	142,913.40	76,559.80	99,937.40	84,520.10
MAR	111,711.20	137,681.50	129,199.10	139,250.60	135,444.10
APR	112,699.80	110,302.00	265,527.00	149,925.60	99,880.00
MAY	172,120.50	137,010.00	138,287.80	138,571.40	168,775.50
JUNE	157,245.20	195,609.00	222,595.10	335,013.50	192,988.70
JULY	169,535.80	149,641.50	193,099.70	173,244.80	178,116.30
AUG	143,570.50	204,844.08	189,761.30	216,067.00	154,752.80
SEPT	136,419.40	150,013.40	153,655.10	204,088.50	112,560.20
OCT	147,505.40	183,154.10	169,930.00	167,821.10	129,487.70
NOV	134,283.50	109,653.10	134,847.50	111,998.60	128,008.70
DEC	131,867.80	133,472.60	199,418.00	160,555.30	127,598.80
Y - T - D	1,607,492.40	1,761,595.38	1,976,779.50	1,996,146.20	1,598,334.50
March Comparison Subtotals					
	190,533	250,214	180,459	199,610	1,598,335
Percentage of Change:		31.323%	-27.878%	10.612%	700.729%

	* * * * *	TOTAL PARCELS TRANSFERRED			* * * * *
March Comparison Subtotals					
	1,062	1,133	1,052	1,028	4,508
Percentage of Change:		6.685%	-7.149%	-2.281%	338.521%



Tracy A. Jemison, AAS
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