

Frank J. Gliha
Geauga County Auditor



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Proudly serving the residents of Geauga County



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Geauga County Auditor



**2009 First Quarter Report
“Economic State of Geauga”**



Frank J. Gliha
Geauga County Auditor

MEMO

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Frank J. Gliha, Auditor

RE: 2009 First Quarter Report "Economic State of Geauga"

DATE: April 21, 2009

I am pleased to present you with our 2009 First Quarter Report. The purpose of this report is to provide accurate and timely financial information for our elected officials, department heads, employees and residents so they may make informed decisions regarding the operations of county government.

First Quarter General Fund Revenues: were down 8.07% or \$687,209 compared to last year at this time. The following revenue categories are up compared to last year at this time; *Licenses and Permits* up 22.40 % or \$271, *Other Revenue* up 5.70% or \$12,312, and *Transfers* up 6.17% or \$911. All other revenue categories were down as compared to last year's first quarter; *Property Taxes* down 3.38% or \$101,824, *Sales Taxes* down 7.65% or \$235,844, *Charges for Services* down 7.19% or \$83,526, *Fines and Forfeitures* down 6.35% or \$2,193, *Intergovernmental* down 9.32% or \$31,713, and *Interest Income* down 37.53% or \$245,603. Real Estate transfers are up from last year's first quarter by 3.91% or 28 parcels, the conveyance tax is down 49.32% or \$134,909.

First Quarter Expenditures: were down 5.31% or \$405,795 as compared to 2008 first quarter. The major factor for the decrease was in the *Other* expense category totaling \$548,209, the majority of this decrease coming from transfers not made.

In Summary: Revenues for the first quarter are outpacing expenditures by 7.59% or \$ 594,796. While Revenues are outpacing expenditures, overall revenues are down from last year at this time. This revenue trend will more than likely continue with the continued instability of fuel prices and the weak housing market, even though property transfers are up slightly. The fate of the automobile industry will have a significant impact on our economy. The County's February unemployment has grown from 5.9% last year to 8.0% this year which is the highest in the last twenty-two years. That being said Geauga County is ranked 5th lowest in the State for unemployment. With all of the economic uncertainty, it is a tribute to the elected officials and department heads in the County that our revenues are outpacing expenditures for the first quarter which really means we are all working hard to be financially responsible and live within our budgets even though tougher times are ahead of us.

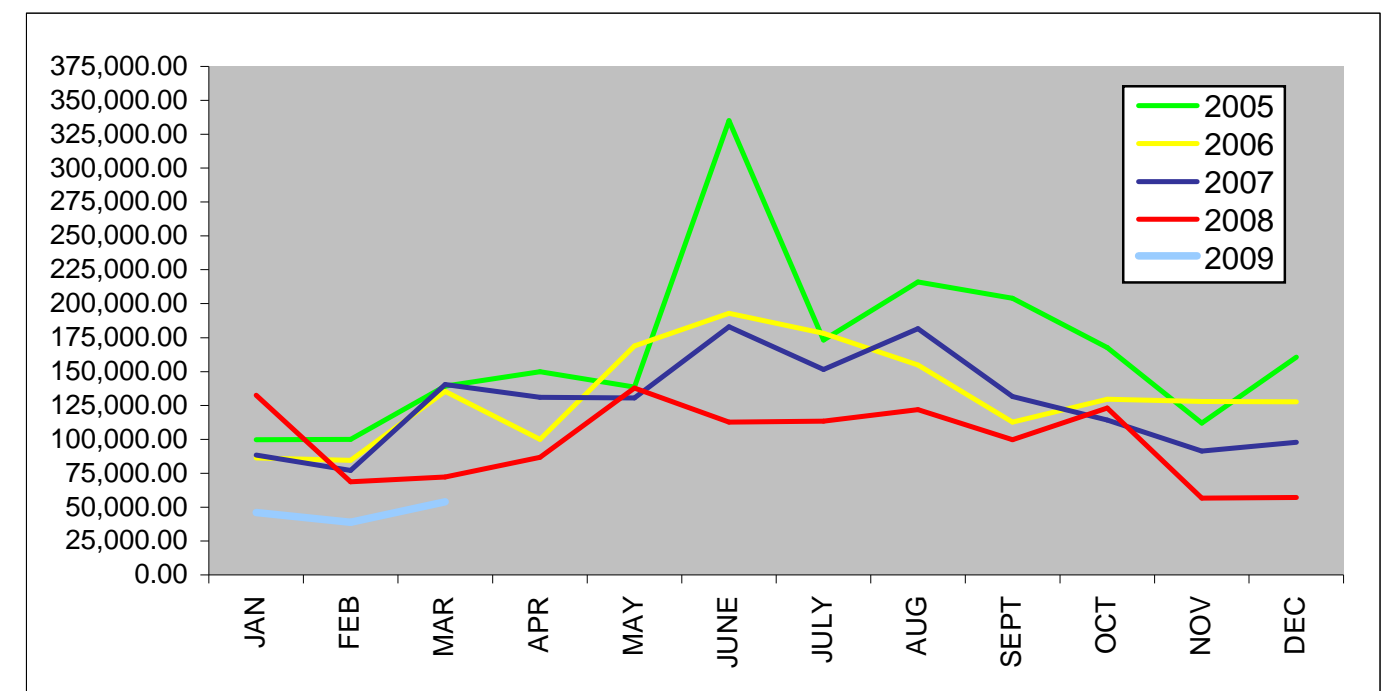
As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 1600, as we are here to serve.

Proudly serving the residents of Geauga County

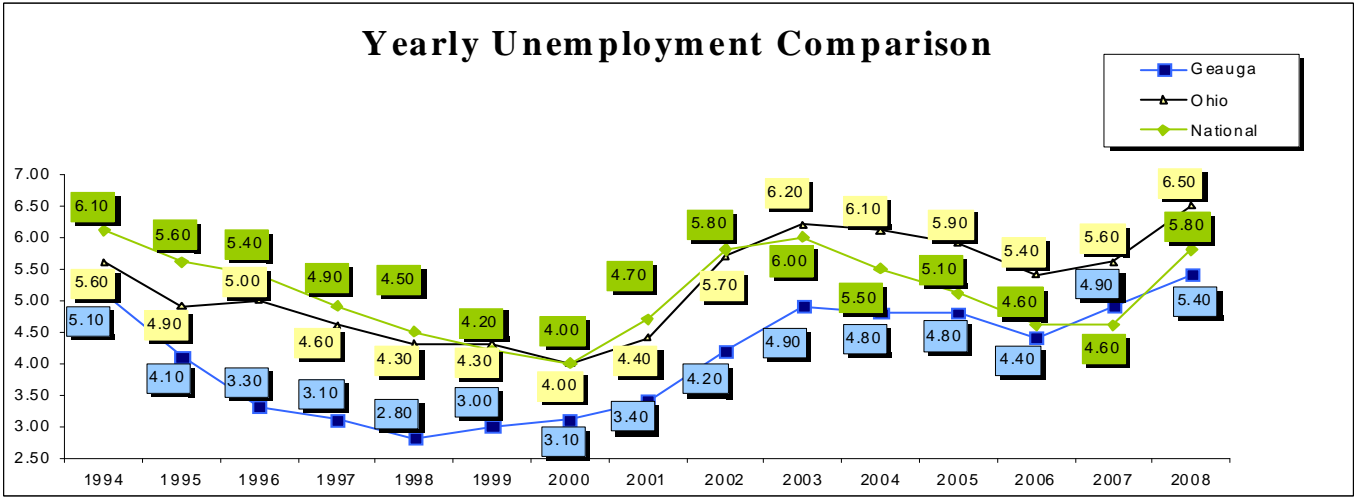
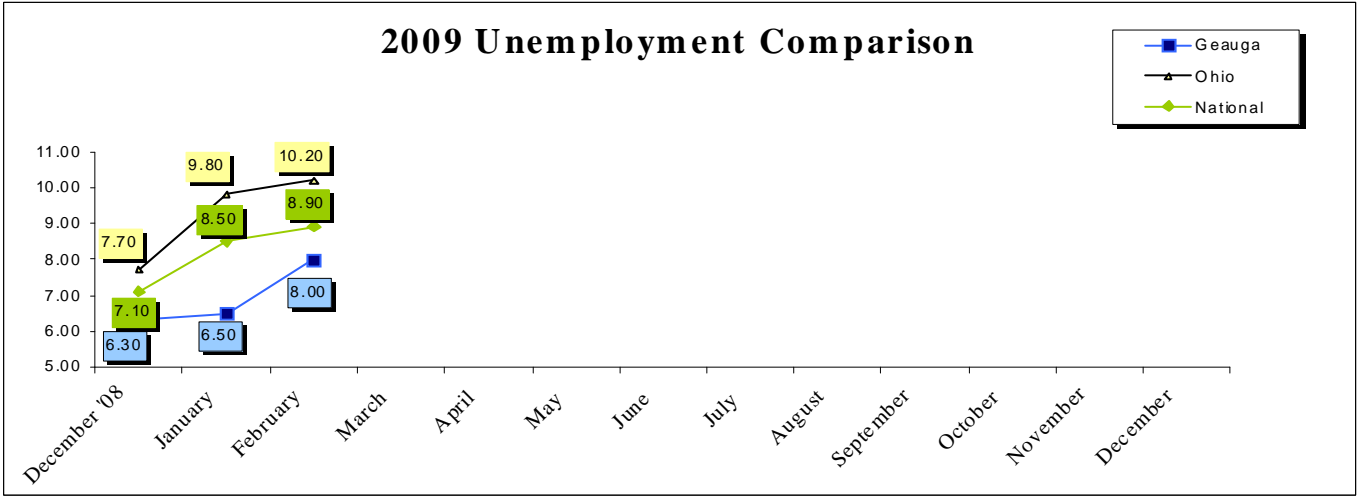
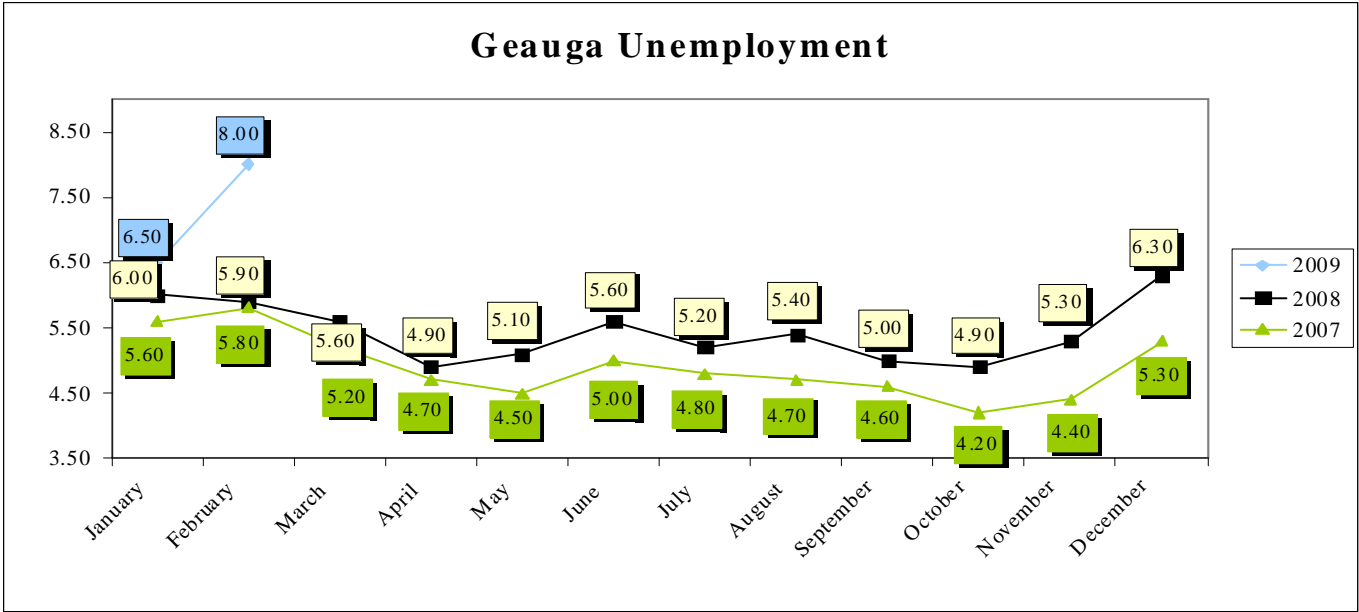
REAL ESTATE TRANSFERS 2005 - 2009

TOTAL CONVEYANCE, TRANSFER, & PERMISSIVE FEES					
	2005	2006	2007	2008	2009
JAN	99,672.40	86,201.60	88,355.10	132,485.70	45,934.60
FEB	99,937.40	84,520.10	77,151.30	68,802.80	38,800.50
MAR	139,250.60	135,444.10	140,313.40	72,247.90	53,891.40
APR	149,925.60	99,880.00	130,953.60	86,685.50	
MAY	138,571.40	168,775.50	130,461.90	137,809.80	
JUNE	335,013.50	192,988.70	182,894.20	112,601.80	
JULY	173,244.80	178,116.30	151,472.30	113,425.20	
AUG	216,067.00	154,752.80	181,657.00	121,866.10	
SEPT	204,088.50	112,560.20	131,635.10	99,703.10	
OCT	167,821.10	129,487.70	114,357.10	123,080.00	
NOV	111,998.60	128,008.70	91,316.60	56,746.20	
DEC	160,555.30	127,598.80	97,868.20	57,121.30	
Y - T - D	1,996,146.20	1,598,334.50	1,518,435.80	1,182,575.40	138,626.50
March Comparison Subtotals					
	338,860	306,166	305,820	273,536	138,627
Percentage of Change:		-9.648%	-0.113%	-10.556%	-49.321%

TOTAL PARCELS TRANSFERRED					
March Comparison Subtotals					
	1,028	1,149	844	717	745
Percentage of Change:		11.770%	-26.545%	-15.047%	3.905%



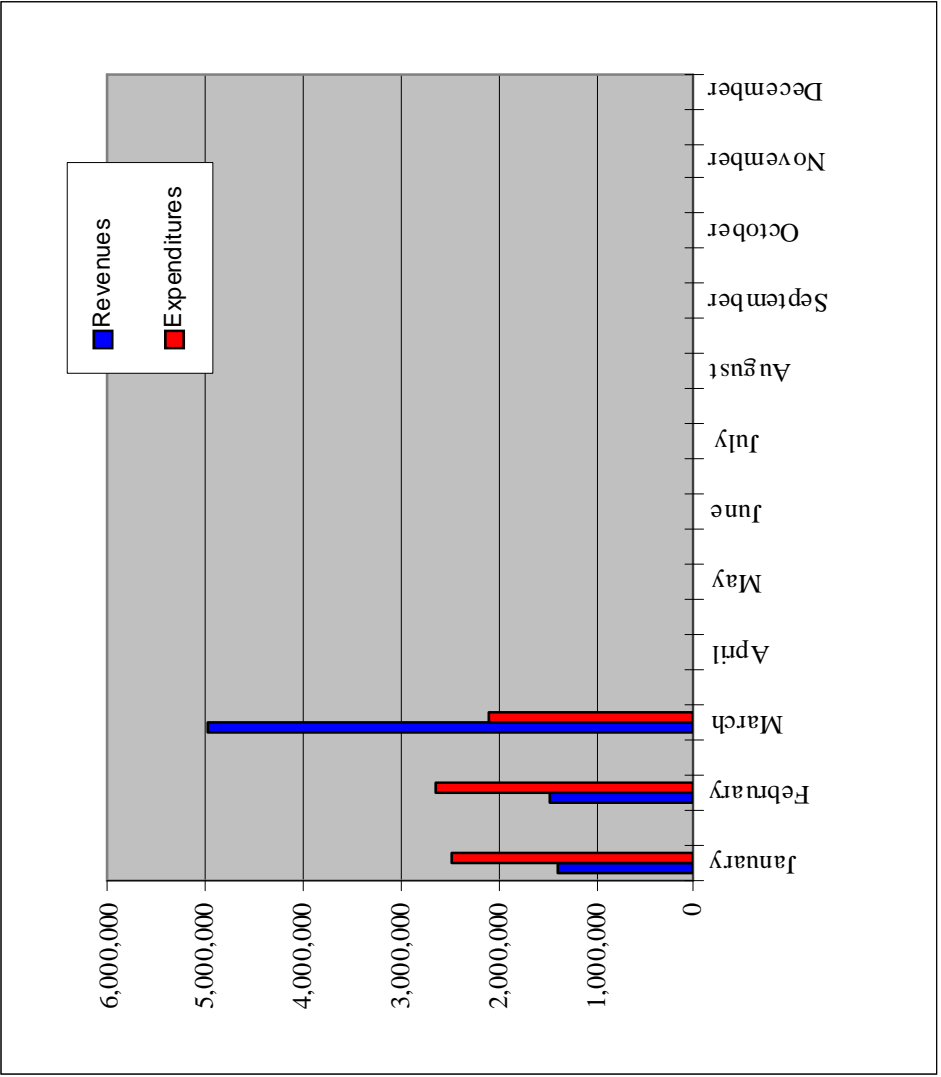
Source: Frank J. Gliha, Geauga County Auditor



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

Provided By: Frank J. Gliha
Geauga County Auditor

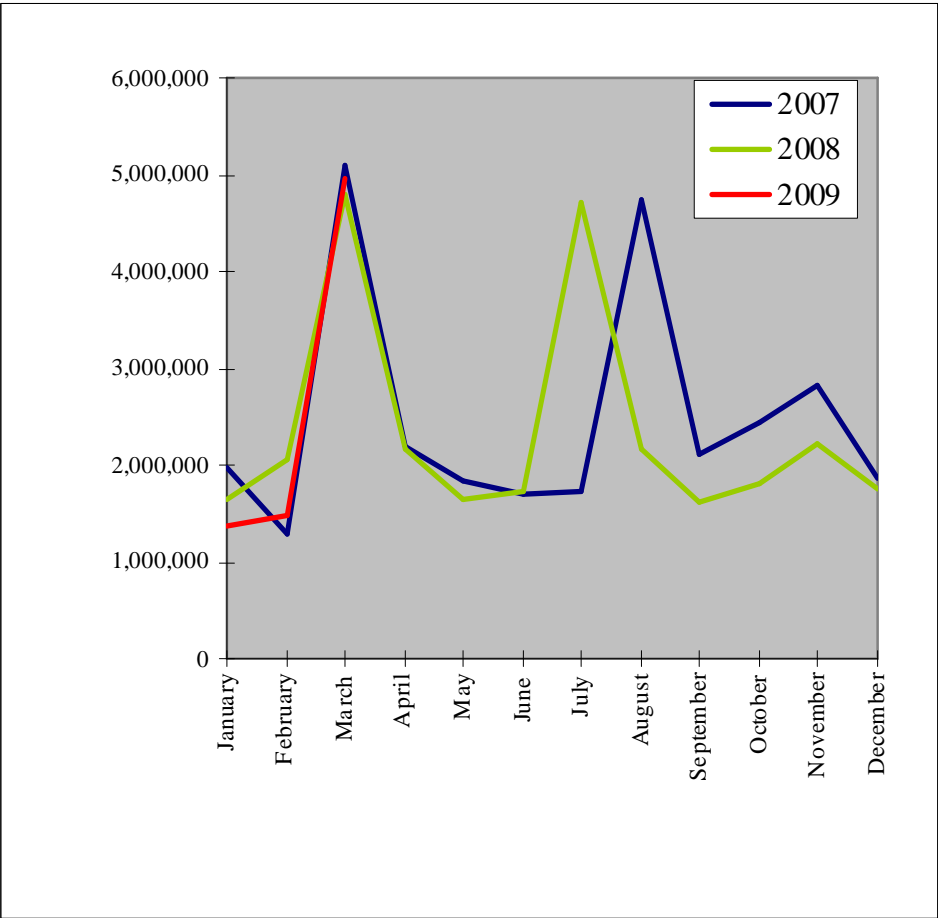
GENERAL FUND ANALYSIS FOR 2009



	Revenues	Expenditures
January	1,985,054	2,489,326
February	1,477,377	2,637,476
March	4,971,217	2,112,049
April		
May		
June		
July		
August		
September		
October		
November		
December		
Y-T-D	7,833,647	7,238,851
Percent of Revenues In Excess of Expenses		7.593%

GENERAL FUND REVENUE ANALYSIS
 FOR THE LAST THREE YEARS

	2007	2008	2009
January	1,974,686	1,660,172	1,385,054
February	1,302,819	2,054,110	1,477,377
March	5,108,727	4,806,575	4,971,217
April	2,205,310	2,175,049	
May	1,849,459	1,635,736	
June	1,716,679	1,724,838	
July	1,725,686	4,711,496	
August	4,750,177	2,178,275	
September	2,121,576	1,626,118	
October	2,448,367	1,807,858	
November	2,831,315	2,230,313	
December	1,867,965	1,752,934	
Y-T-D	29,902,766	28,363,472	7,833,647
March Comparison Subtotals	8,386,232	8,520,856	7,833,647
Percent of Change		1.6053%	-8.0650%



Departmental Expense Analysis

Department	Acct #	2007			2008			2009		
		Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
Sheriff K-9	TAF	40,546.38	19,466.27	48.010%	32,897.24	17,438.46	53.01%	26,107.50	2,167.42	8.30%
Court Security	TAG	27,885.89	27,885.89	100.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Volunteer Guardian Program	TAJ	11,250.00	11,250.00	100.000%	15,000.00	15,000.00	100.00%	15,750.00	3,750.00	23.81%
Recycle Ohio	TAK	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Farmland Preservation	TAM	41,936.00	33,775.89	80.542%	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Clean Water Act	TAN	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Bicentennial	TAP	5,439.98	3,195.48	58.741%	21,200.00	20,708.00	97.68%	1,000.00	0.00	0.00%
LEBG	TAR	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Escrow Interest	TAS	1,461.82	1,461.82	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Education Pass Thru	TAT	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
EPA - Land Acquisition	TAX	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
CASA Fund	TT2	135,257.35	121,328.37	89.702%	122,647.17	114,137.01	93.06%	137,724.77	35,727.75	25.94%
IAP	TT5	31,646.35	29,886.06	94.438%	21,760.29	19,578.17	89.97%	36,202.12	10,283.02	28.40%
Prison Diversion / ISP	TT6	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Violence Against Women	TT7	76,327.21	75,724.22	99.210%	76,301.60	64,265.53	84.23%	82,861.70	22,066.64	26.63%
Commissary	TT8	101,444.33	75,959.37	74.878%	103,790.58	80,878.89	77.93%	88,236.46	14,234.20	16.13%
Victims of Crime	TT9	52,723.00	43,257.54	82.047%	56,925.00	38,541.92	67.71%	62,859.52	17,843.28	28.39%
Cops Fast	TTA	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Pretrial Release	TTB	22,832.95	19,035.22	83.367%	22,757.63	20,895.34	91.82%	20,493.00	5,225.27	25.50%
MRDD Donation	TTC	10,000.00	1,400.00	0.000%	433,179.00	427,119.71	98.60%	46,000.00	0.00	0.00%
County Cop Education	TTF	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Comm Dev Block Grant	TTI	642,868.60	611,653.53	95.144%	197,527.01	192,547.01	97.48%	158,550.57	8,841.82	5.58%
Victim/Witness	TTJ	70,740.32	68,691.75	97.104%	67,670.30	53,716.57	79.38%	63,089.07	18,613.12	29.50%
Emergency Planning	TTK	65,300.71	43,480.16	66.585%	24,210.86	2,726.06	11.26%	18,500.00	3,397.93	18.37%
Criminal Investigation	TTL	77,896.78	76,110.25	97.707%	80,333.20	77,423.68	96.38%	80,438.00	21,288.81	26.47%
MR/DD Residential Services	TTM	1,835,791.77	1,646,114.60	89.668%	2,086,944.64	1,907,687.53	91.41%	1,804,846.10	367,434.58	20.36%
Family First Council	TTN	1,785,161.61	1,446,357.19	81.021%	1,916,080.75	1,673,723.83	87.35%	1,537,603.99	480,558.14	31.25%
US Marshall	TTP	86,577.19	77,424.72	0.000%	88,579.13	71,995.09	81.28%	16,584.04	4,853.45	29.27%
DARE Grant	TTW	101,789.25	85,260.34	83.762%	112,237.42	106,548.98	94.93%	90,787.45	33,262.11	36.64%
Help America Vote	TTX	2,638.10	2,638.10	100.000%	5,302.25	5,302.25	0.00%	0.00	0.00	0.00%
Youth Center Services	TTY	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Intensive Supervision	TTZ	53,641.00	44,132.20	82.273%	53,464.05	47,884.97	89.56%	50,235.65	12,033.04	23.95%
Unclaimed Money	U01	100,000.00	69,910.73	69.911%	100,000.00	97,208.71	97.21%	100,000.00	11,315.21	11.32%
Liability Insurance	U05	2,500.00	2,500.00	100.000%	534.39	534.39	100.00%	15,000.00	0.00	0.00%
Emergency Management	W	342,472.31	282,796.50	82.575%	448,477.81	375,724.84	83.78%	481,150.74	108,013.97	22.45%
Workforce Investment	WIA	51,709.18	34,262.03	66.259%	17,447.15	17,447.15	100.00%	0.00	0.00	0.00%
Domestic Violence	WW	17,200.00	17,150.50	99.712%	33,612.80	17,619.80	52.42%	17,400.00	15,993.70	91.92%
Sheriff Rotary	X05	483,932.86	445,903.52	92.142%	591,263.57	495,847.54	83.86%	616,286.10	214,583.78	34.82%
Fair Police Rotary	X10	36,526.66	35,050.92	95.960%	38,842.95	36,157.08	93.09%	39,475.20	710.71	1.80%
Central Vehicle Maintenance	X20	16,584.36	9,345.73	56.353%	4,042.00	490.85	12.14%	3,049.51	49.51	1.62%
Sheriff Rotary	X25	469,827.70	466,049.93	99.196%	17,799.32	17,799.32	100.00%	0.00	0.00	0.00%
Youth Center	YC	658,157.37	607,817.84	92.351%	104,211.70	82,032.27	78.72%	7,313.68	3,645.68	49.85%
Total Other Funds		124,707,085.17	101,729,341.22	81.575%	120,098,408.12	98,289,957.83	81.841%	114,869,239.52	23,694,313.30	20.63%
Total Expense - All Funds		158,396,446.08	131,079,249.96	82.754%	151,855,463.25	125,917,580.81	82.919%	146,802,525.74	30,933,164.11	21.07%

Departmental Expense Analysis

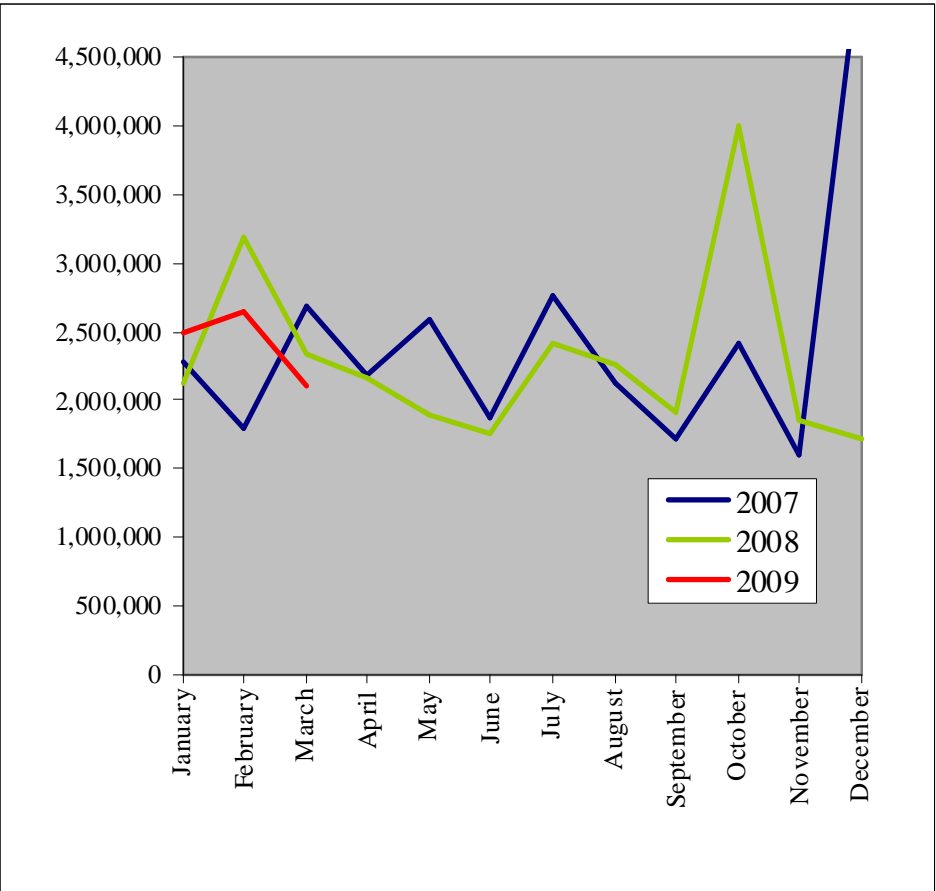
2007					2008				2009			
Department	Acct #	% Appropriations Expenditures Expended			% Appropriations Expenditures Expended			% Appropriations Expenditures Expended				
Ohio Housing Trust	OHT	0.00	500,476.00	0.000%	0.00	387,678.00	0.00%	0.00	71,295.50	0.00%		
Water Resources	P	5,440,811.80	4,825,617.94	88.693%	5,749,074.14	5,331,244.08	92.73%	5,607,754.40	1,071,732.71	19.11%		
Public Defender Fees	PDF	0.00	2,427.50	0.000%	0.00	2,397.95	0.00%	0.00	600.00	0.00%		
Water District	PW	1,253,045.09	599,223.39	47.821%	1,498,318.67	1,373,735.87	91.69%	798,001.01	184,522.07	23.12%		
Airport Construction	Q01	467,386.18	438,412.34	93.801%	413,583.24	375,443.55	90.78%	290,473.65	46,584.81	16.04%		
Burton Heights Road Const	Q02	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	0.00%	0.00	0.00	0.00%		
Human Services Constr.	Q07	12,976.63	0.00	0.000%	13,213.93	13,213.93	100.00%	0.00	0.00	0.00%		
Jail Construction	Q08	165,309.69	79,706.50	48.216%	92,980.44	35,942.48	38.66%	0.00	0.00	0.00%		
Co Engineer Building Fund	Q09	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	0.00%	0.00	0.00	0.00%		
Aging Construction	Q13	4,000.00	0.00	0.000%	4,000.00	0.00	0.00%	0.00	0.00	0.00%		
Mental Health Construction	Q14	49,146.00	28,110.42	57.198%	70,000.00	10,764.00	15.38%	232,447.00	0.00	0.00%		
County Sewer Improvements	Q23	2,182,795.55	1,300,770.63	59.592%	1,789,746.31	962,505.19	53.78%	1,175,438.44	406,974.83	34.62%		
Parkman Sewer	Q27	3,396,329.15	3,191,095.40	93.957%	516,727.73	309,110.19	59.82%	202,010.16	37,030.45	18.33%		
Valley View Sewer	Q28	301.18	301.18	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
CF Park Water	Q32	18,050.40	18,050.40	100.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Bainbridge Water	Q34	375,850.00	7,011.00	1.865%	157,961.36	0.00	0.00%	0.00	0.00	0.00%		
Hunting Valley Construction	Q35	577,103.00	280,000.00	0.000%	167,863.91	20,293.59	12.09%	0.00	0.00	0.00%		
Geauga/Trumbull Construction	Q39	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Metzenbaum Construction	Q40	378,000.00	82,017.59	21.698%	456,661.33	273,236.66	59.83%	1,907,153.75	71,711.83	3.76%		
Park Bd Improvements	Q41	7,940,572.82	3,532,165.90	44.483%	7,305,299.21	3,662,160.94	50.13%	6,093,483.71	915,224.83	15.02%		
Geauga/Portage Project	Q42	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
County Water	Q44	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
McFarland Sewer	Q45	363,809.12	0.00	0.000%	64,438.65	29,438.65	45.68%	35,000.00	0.00	0.00%		
Park Board Retainage Payout	Q46	206,543.21	206,543.21	100.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Courthouse Construction	Q47	1,389,113.34	1,152,187.99	82.944%	267,340.86	222,911.93	83.38%	0.00	0.00	0.00%		
Ditchs	R's	17,373.06	5,697.88	32.797%	12,363.44	0.00	0.00%	12,997.49	0.00	0.00%		
General Juvenile	S02	345,064.87	254,065.43	73.628%	375,191.65	293,020.72	78.10%	291,639.79	114,514.76	39.27%		
Metzenbaum	S03	15,726,314.18	14,595,651.22	92.810%	16,858,420.02	15,388,089.71	91.28%	19,045,362.40	5,626,343.67	29.54%		
Medicaid Risk	S04	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Park Board	S05	8,281,748.97	7,623,519.38	92.052%	8,647,419.24	7,552,886.74	87.34%	8,884,728.47	1,380,013.02	15.53%		
Children's Services	SS	3,698,651.12	3,233,905.30	87.435%	4,444,152.65	3,299,755.31	74.25%	3,492,318.55	615,779.01	17.63%		
Sick & Vacation	SV	0.00	0.00	0.000%	0.00	0.00	0.00%	50,000.00	0.00	0.00%		
Storm Water	SW	32,446.00	11,666.46	35.957%	32,446.00	11,127.56	34.30%	32,912.00	2,956.86	8.98%		
Revolving Loan	T02	853,448.00	693,586.89	81.269%	936,145.11	640,752.36	68.45%	654,552.00	3,750.00	0.57%		
Infrastructure Loans	T03	39,050.00	28,567.50	73.156%	22,236.00	20,536.00	92.35%	14,300.00	2,526.00	17.66%		
LCL Revolving Loans	T04	218,000.00	211,318.68	96.935%	248,000.00	215,090.06	86.73%	223,000.00	0.00	0.00%		
Transportation Capital Fund	T82	240,452.00	240,452.00	100.000%	180,387.00	180,387.00	100.00%	412,372.00	0.00	0.00%		
Aging	T88	2,534,940.47	2,293,229.86	90.465%	2,684,439.91	2,437,554.64	90.80%	2,602,955.62	636,220.73	24.44%		
Transportation	T89	1,326,521.62	1,233,307.62	92.973%	1,499,719.92	1,377,812.95	91.87%	1,355,123.65	334,970.72	24.72%		
Community Development	T93	301,005.09	288,666.46	95.901%	289,928.43	272,365.39	93.94%	295,821.44	80,212.18	27.12%		
HUD Housing	T94	69,900.00	50,503.43	72.251%	40,211.70	13,204.55	32.84%	10,500.00	0.00	0.00%		
HUD - CDBG	T95	1,858.00	325.10	0.000%	2,730.37	1,617.03	59.22%	2,500.00	0.00	0.00%		
Victim Advocate	TAB	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	0.00%	0.00	0.00	0.00%		

GENERAL FUND
Analysis of 2009 Monthly Revenues

													2009	2008	Percent
	January	February	March	April	May	June	July	August	Sept.	Oct.	Nov	Dec	Totals	Totals	Of Change
Property Taxes	53,582	36,878	2,822,249										2,912,709	3,014,533	-3.38%
Sales Taxes	838,964	894,351	1,115,260										2,848,576	3,084,419	-7.65%
Charges for Services	225,903	190,528	660,937										1,077,369	1,160,895	-7.19%
Licenses and Permits	446	435	600										1,481	1,210	22.40%
Fines and Forfeitures	8,830	9,646	13,856										32,332	34,525	-6.35%
Intergovernmental	94,129	126,966	87,323										308,418	340,130	-9.32%
Interest Income	110,162	150,084	148,650										408,896	654,499	-37.53%
Other Revenue	50,453	68,489	109,258										228,200	215,888	5.70%
Transfers	2,584	0	13,084										15,668	14,757	6.17%
Totals	1,385,054	1,477,377	4,971,217										7,833,647	8,520,856	-8.07%

GENERAL FUND EXPENDITURES ANALYSIS
 FOR THE LAST THREE YEARS

	2007	2008	2009
January	2,277,209	2,126,157	2,489,326
February	1,798,029	3,187,378	2,637,476
March	2,685,276	2,331,110	2,112,049
April	2,180,241	2,166,448	
May	2,583,924	1,883,882	
June	1,879,968	1,750,029	
July	2,761,616	2,411,750	
August	2,117,181	2,269,628	
September	1,716,153	1,920,174	
October	2,412,249	4,003,442	
November	1,595,356	1,862,007	
December	5,342,707	1,715,618	
Y-T-D	29,349,909	27,627,623	7,238,851
March Comparison			
Subtotals	6,760,514	7,644,645	7,238,851
Percent of Change		13.0779%	- 5.3082%



Departmental Expense Analysis

		2007				2008				2009		
Department	Acct #	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended		
Other Funds:												
Mental Health	AA	7,391,368.16	6,653,802.63	90.021%	8,608,047.45	7,651,235.57	88.88%	8,275,062.85	2,382,981.24	28.80%		
Education & Enforcement	AEE	22,682.22	0.00	0.000%	16,263.11	2,636.92	16.21%	9,819.76	0.00	0.00%		
Dog Warden	B	306,364.91	223,946.10	73.098%	274,394.54	227,557.51	82.93%	258,972.49	77,082.30	29.76%		
Ohio Elections Commission	BEC	0.00	2,535.00	0.000%	0.00	255.00	0.00%	0.00	20.00	0.00%		
Hotel/Motel	BED	65,576.37	61,341.39	93.542%	60,759.13	58,398.75	96.12%	57,841.90	14,088.41	24.36%		
Building Standards Assess	BSA	6,988.93	6,185.83	88.509%	5,000.00	4,121.22	82.42%	5,000.00	531.81	10.64%		
Drug Law Enforcement	C	1,500.00	0.00	0.000%	500.00	0.00	0.00%	0.00	0.00	0.00%		
Care & Custody	CCF	331,466.07	284,756.95	85.908%	357,414.63	303,406.13	84.89%	389,774.22	106,892.44	27.42%		
Courthouse Donation	CDF				445,368.09	0.00	0.00%	0.00	0.00	0.00%		
County Home	CH	728,995.11	679,461.45	93.205%	707,746.16	653,928.77	92.40%	746,451.45	186,710.18	25.01%		
Concealed Handgun	CHL	51,015.83	29,413.68	57.656%	79,625.53	73,573.50	92.40%	44,118.70	21,722.72	49.24%		
Clerk of Courts	CLC	12,350.00	12,350.00	0.000%	67,000.00	57,000.00	85.07%	13,500.00	3,500.00	25.93%		
Common Pleas Comput.	CPC	11,900.00	11,900.00	0.000%	9,835.00	9,835.00	100.00%	6,500.00	1,500.00	23.08%		
Medication	CPM				35,000.00	1,500.00	4.29%	45,000.00	700.00	1.56%		
Cty Recorder Micrographics	CRM	114,395.72	71,198.77	62.239%	130,781.83	64,801.38	49.55%	126,937.06	10,181.16	8.02%		
Certificate of Title	CTA	332,657.13	302,839.70	91.037%	355,939.93	310,472.23	87.23%	349,511.56	87,377.22	25.00%		
Court Technology	CTF	371,427.07	236,260.46	63.609%	525,067.59	328,242.59	62.51%	480,456.52	78,732.81	16.39%		
Road and Bridge Fund	D	3,980,582.26	3,076,543.14	77.289%	4,421,710.11	3,750,699.44	84.82%	4,201,722.83	159,953.17	3.81%		
Delinquent Tax	DT	529,450.03	483,703.02	91.360%	215,878.65	176,549.77	81.78%	164,897.35	41,253.24	25.02%		
Health Department	all funds	3,066,377.64	2,583,664.27	84.258%	2,773,696.01	2,345,297.73	84.55%	2,536,722.16	619,932.41	24.44%		
Escrow	ERB							36,046.43	36,046.43	100.00%		
GAPP Fund	GAP	149,607.00	147,201.52	98.392%	46,305.95	46,305.95	100.00%	1,025.00	716.94	69.95%		
Geauga/Trum Solid Waste	GT	1,632,884.74	1,315,554.29	80.566%	2,265,529.03	1,533,116.77	67.67%	2,211,402.59	274,233.93	12.40%		
Human Services	H	7,345,846.78	6,587,593.73	89.678%	7,636,388.83	6,953,181.90	91.05%	6,856,431.45	1,736,317.11	25.32%		
Child Support Enforc. Admin.	HC	1,347,559.87	1,136,248.13	84.319%	1,282,663.03	976,633.81	76.14%	1,006,849.39	264,623.83	26.28%		
911 Program	HLP	900,882.15	744,958.40	82.692%	834,915.03	652,377.32	78.14%	678,347.33	174,588.67	0.00%		
Indigent Guardianship	IG	18,126.18	14,620.68	80.661%	12,850.00	7,672.80	59.71%	13,350.00	5,286.00	39.60%		
Real Estate Assessment	J	1,916,679.49	1,630,862.07	85.088%	1,533,780.14	1,256,117.54	81.90%	1,978,939.43	414,251.69	20.93%		
Juvenile Probate Comput.	JCC	19,000.00	0.00	0.000%	76,000.00	57,000.00	75.00%	22,500.00	3,500.00	15.56%		
Juvenile Indigent Drivers	JID	200.00	0.00	0.000%	250.00	0.00	0.00%	250.00	0.00	0.00%		
Juvenile/Prob Comput.	JPC	21,900.00	16,482.70	75.263%	8,500.00	0.00	0.00%	10,000.00	1,500.00	15.00%		
Juvenile Recovery	JRF	11,550.00	6,087.48	52.705%	22,191.50	11,877.28	53.52%	17,691.12	2,053.66	11.61%		
Co Engineer	K	8,190,369.28	7,511,127.96	91.707%	6,956,236.60	6,156,083.03	88.50%	7,754,448.77	1,920,299.00	24.76%		
Soil and Water Fund	L	442,264.37	370,680.59	83.814%	468,580.69	434,733.04	92.78%	439,695.00	115,799.63	26.34%		
LEA Training	LEA				10,940.00	5,132.50	46.91%	6,405.00	860.00	13.43%		
800 Communications	MHZ	202,942.87	119,104.50	58.689%	168,658.68	92,485.41	54.84%	194,393.89	46,900.77	24.13%		
Municipal Road Tax	MRT	341,513.62	150,000.00	43.922%	256,722.43	0.00	0.00%	318,861.87	24,979.85	7.83%		
County Home Improv.	N1	8,300.00	8,236.00	99.229%	9,500.00	5,000.00	0.00%	4,500.00	3,450.24	76.67%		
Computer Equip. Improv.	N3	1,084,297.20	505,612.21	46.630%	695,656.55	477,324.84	68.62%	210,688.02	24,405.85	11.58%		
Building Improv. Fund	N5	1,348,977.20	355,296.27	26.338%	1,568,680.93	973,202.79	62.04%	869,210.33	286,374.15	32.95%		
Youth Center Improv.	N11	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
800 Comm. - Perm. Improv.	N12	4,542,181.00	471,193.50	10.374%	4,664,309.64	1,277,244.31	27.38%	5,113,639.35	1,238,423.97	24.22%		
Newbury HUD	NHD	0.00	10,578.00	0.000%	0.00	36,045.00	0.00%	0.00	9,437.50	0.00%		
General Bond Retirement	O1G	1,805,082.40	1,758,642.40	97.427%	2,619,270.30	2,604,270.30	99.43%	2,256,747.00	0.00	0.00%		
G.O. Retirement Fund	O1N	8,865,690.00	8,865,690.00	100.000%	6,190,275.00	6,185,765.00	99.93%	5,918,410.00	298,247.85	5.04%		
Park Debt	O1P	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%		
Special Assess Bond Fund	O2S	415,000.00	414,679.52	99.923%	445,335.00	413,586.62	92.87%	448,278.00	0.00	0.00%		
Mortgage Revenue Bond	O3M	14,150.00	14,150.00	100.000%	13,800.00	13,800.00	100.00%	13,450.00	0.00	0.00%		
OWDA	O5M	1,389,000.00	1,309,981.61	94.311%	1,475,000.00	1,288,232.13	87.34%	1,425,000.00	0.00	0.00%		

Departmental Expense Analysis										
2007					2008			2009		
Department	Acct #	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended	Appropriations	Expenditures	% Expended
General Fund:										
Commissioner	A01	843,238.67	761,948.75	90.360%	805,585.39	755,275.60	93.75%	840,892.43	220,745.58	26.25%
Microfilm Board	A01	267,555.50	248,618.91	92.922%	271,220.91	226,538.44	83.53%	276,410.83	69,010.00	24.97%
Auditor	A01	706,119.89	643,903.84	91.189%	699,107.94	676,017.10	96.70%	732,470.31	182,340.85	24.89%
Treasurer	A01	323,792.26	302,423.23	93.400%	321,637.08	298,903.35	92.93%	328,802.31	88,549.61	26.93%
Other Finance Admin.	A01	195,070.00	159,491.03	81.761%	197,749.23	165,567.76	83.73%	211,519.66	46,762.24	22.11%
Bank Charges	A01	43,600.00	36,480.00	83.670%	43,600.00	39,520.00	90.64%	40,400.00	9,120.00	22.57%
Prosecutor	A01	1,150,325.23	1,066,748.65	92.735%	1,185,507.14	1,101,038.54	92.87%	1,268,826.30	349,924.21	27.58%
Budget Commission	A01	18,300.00	200.00	1.093%	18,400.00	196.25	1.07%	300.00	0.00	0.00%
Bureau of Inspection	A01	75,000.00	72,065.47	96.087%	80,000.00	74,248.39	92.81%	80,000.00	0.00	0.00%
Planning	A01	271,039.13	251,655.36	92.848%	261,295.49	255,959.68	97.96%	276,631.45	71,935.01	26.00%
ADP Board	A01	805,682.72	621,195.73	77.102%	834,165.31	746,024.60	89.43%	940,930.39	344,005.73	36.56%
Court of Appeals	A02	67,118.65	49,044.17	73.071%	71,629.27	63,312.00	88.39%	72,748.15	46,262.90	63.59%
Jury Commission	A02	9,229.41	6,826.43	73.964%	8,872.19	6,953.19	78.37%	9,581.26	1,959.40	20.45%
Adult Probation Dept.	A02	95,992.34	95,492.41	99.479%	96,121.80	95,881.25	99.75%	103,012.77	27,305.28	26.51%
Juvenile Court	A02	536,351.61	432,462.92	80.630%	542,148.28	455,508.99	84.02%	591,770.20	145,399.75	24.57%
Juvenile Probate Dept.	A02	277,227.38	268,921.64	97.004%	280,148.22	271,843.56	97.04%	305,476.10	84,652.37	27.71%
Detention Home	A02	430,000.00	425,735.00	99.008%	325,000.00	312,880.00	96.27%	439,000.00	109,409.50	24.92%
Probate Court	A02	223,264.35	182,945.99	81.941%	217,722.86	161,719.76	74.28%	233,365.07	54,743.55	23.46%
Clerk of Courts	A02	473,037.59	424,806.84	89.804%	501,279.70	469,094.59	93.58%	537,778.62	132,143.43	24.57%
Coroner	A02	126,846.65	107,010.71	84.362%	163,470.28	140,584.17	86.00%	145,980.47	37,977.64	26.02%
Lab & Morgue	A02	269,094.65	259,117.94	96.292%	259,227.15	248,768.19	95.97%	273,233.89	74,178.49	27.15%
Municipal Court	A02	157,199.51	149,570.37	95.147%	156,218.11	151,051.12	96.69%	168,856.79	43,567.37	25.80%
Board of Elections	A03	808,494.23	772,478.24	95.545%	996,693.30	922,085.80	92.51%	884,092.74	156,634.35	17.72%
Building & Grounds Maint	A04	2,440,995.53	1,787,304.70	73.220%	2,610,684.71	1,792,555.84	68.66%	2,585,604.53	520,597.19	20.13%
Airport	A05	0.00	0.00	0.000%	0.00	0.00	0.00%	0.00	0.00	0.00%
Sheriff	A06	9,157,065.90	8,915,553.02	97.363%	9,422,767.22	9,095,156.23	96.52%	9,715,880.59	2,771,927.80	28.53%
Recorder	A06	243,780.00	216,557.36	88.833%	240,900.63	229,361.69	95.21%	260,474.92	62,255.08	23.90%
Building	A06	483,386.16	457,089.01	94.560%	474,343.49	431,117.83	90.89%	477,267.56	132,213.06	27.70%
Emergency Mgt Grants	A06	9,998.45	9,998.45	100.000%	9,998.45	9,998.45	100.00%	9,998.45	0.00	0.00%
Public Defender	A06	305,435.62	293,914.74	96.228%	289,233.28	282,011.69	97.50%	309,250.35	81,792.77	26.45%
Other Agriculture Programs	A06/A07	454,550.89	453,460.01	99.760%	494,803.74	493,618.52	99.76%	543,706.07	195,188.39	35.90%
Other Health Programs	A08	280,957.51	72,906.91	25.949%	316,054.98	83,275.14	26.35%	318,949.02	19,056.67	5.97%
Veteran's	A09	451,518.89	292,430.94	64.766%	462,650.94	333,128.33	72.00%	473,882.25	90,618.52	19.12%
Public Assistance Grants	A09	113,578.89	105,033.00	92.476%	105,000.00	102,759.00	97.87%	101,000.00	25,220.25	24.97%
Sewer Transfers	A10	14,420.00	11,578.80	80.297%	30,000.00	10,716.75	35.72%	30,000.00	806.88	2.69%
County Engineer	A12	170,284.40	161,359.01	94.759%	171,136.56	143,305.50	83.74%	198,796.98	66,235.52	33.32%
Law Libraries	A13	53,235.98	53,127.47	99.796%	53,822.32	53,814.20	99.98%	58,059.98	15,763.41	27.15%
Commissioners - Misc.	A14/A15/A17	10,573,901.54	8,483,110.72	80.227%	7,962,635.67	6,190,568.53	77.75%	7,275,965.90	746,078.77	10.25%
Common Pleas	A21	762,671.38	697,340.97	91.434%	776,223.49	737,262.95	94.98%	812,369.88	214,469.24	26.40%
Total General Fund		33,689,360.91	29,349,908.74	87.119%	31,757,055.13	27,627,622.98	86.997%	31,933,286.22	7,238,850.81	22.67%

2009 Analysis of Monthly Expenditures															
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2009 Totals	2008 Totals	Percent Of Change
Commissioners	94,068	56,723	69,955										220,746	208,300	5.98%
Microfilm Board	26,582	22,174	20,254										69,010	77,105	-10.50%
Auditor	68,684	52,518	61,139										182,341	180,006	1.30%
Treasurer	29,536	18,267	40,746										88,550	81,351	8.85%
Postage	10,269	252	36,041										46,561	40,868	13.93%
CAFR Expenses	50	0	0										50	546	-90.84%
Card Service Fee	0	69	82										151	237	-36.27%
Bank Fees	3,040	0	6,080										9,120	9,120	0.00%
Prosecutor	174,048	78,673	97,204										349,924	352,647	-0.77%
Budget Comm	0	0	0										0	100	-100.00%
Bureau of Insp	0	0	0										0	1,867	-100.00%
Planning Com	29,259	18,858	23,818										71,935	70,743	1.69%
ADP Board	136,862	102,907	104,237										344,006	260,846	31.88%
Court of Appeals	0	46,263	0										46,263	62,588	-26.08%
Jury Commission	479	1,045	435										1,959	1,973	-0.68%
Adult Probation	10,627	7,658	9,021										27,305	26,724	2.18%
Juvenile Court	50,040	42,566	52,793										145,400	125,185	16.15%
Juvenile Probation	30,542	20,985	33,125										84,652	73,580	15.05%
Detention Home	0	109,410	0										109,410	78,220	39.87%
Probate Court	24,706	11,687	18,350										54,744	45,169	21.20%
Clerk of Courts	51,806	32,576	47,762										132,143	124,769	5.91%
Coroner	17,099	9,299	11,580										37,978	40,348	-5.87%
Lab and Morgue	29,448	22,682	22,048										74,178	70,458	5.28%

GENERAL FUND
2009 Analysis of Monthly Expenditures

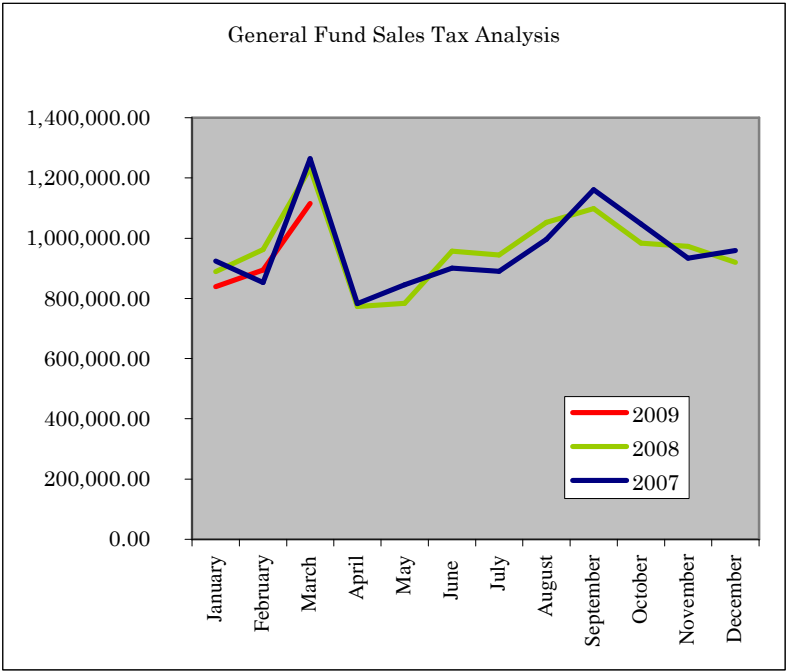
	January	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	2009 Totals	2008 Totals	Percent Of Change
Municipal Court	15,421	11,639	16,508										43,567	40,113	8.61%
Board of Elections	51,574	50,217	54,844										156,634	214,729	-27.05%
Maint. & Operations	145,283	178,626	196,688										520,597	532,576	-2.25%
Airport	0	0	0	0							0	0	0	0	0.00%
Sheriff	981,561	979,402	810,965										2,771,928	2,694,472	2.87%
Recorder	23,128	18,429	20,698										62,255	63,096	-1.33%
Building Department	45,153	49,646	37,414										132,213	114,401	15.57%
Emergency Manag.	0	0	0	0							0	0	0	0	0.00%
Public Defender	30,771	24,519	26,503										81,793	77,770	5.17%
Other Agriculture	25	123,025	82										123,132	204,149	-39.69%
Cooperative Ext.	0	71,726	330										72,056	70,260	2.56%
Other Health Programs	0	10,599	8,457										19,057	24,550	-22.38%
Veterans Services	35,966	28,579	26,074										90,619	85,189	6.37%
Public Assistant	0	0	25,220										25,220	26,159	-3.59%
Sewer Transfers	0	807	0										807	1,958	-58.80%
County Engineer	40,599	11,091	14,546										66,236	40,194	64.79%
Law Library	6,245	4,262	5,256										15,763	15,198	3.72%
Other	249,351	359,900	136,829										746,079	1,294,288	-42.36%
Common Pleas	77,105	60,399	76,965										214,469	212,795	0.79%
Grand Total	2,489,326	2,637,476	2,112,049										7,238,851	7,644,645	-5.31%

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

Geauga County
Analysis of Sales Tax Revenues
For the Years 2007 through 2009

	2007 General Fund	2008 General Fund	2009 General Fund			08-2009 Percent Prior 1/2% Only of Increase General Fund **
			Prior 1/2%	New 1/2%	Total	
January	923,926.17	889,328.67	419,924.18	419,039.76	838,963.94	-5.66%
February	852,783.31	962,318.94	447,112.52	447,238.64	894,351.16	-7.06%
March	1,263,824.16	1,232,771.64	561,624.26	553,636.17	1,115,260.43	-9.53%
April	782,531.44	773,631.39				
May	845,792.69	784,090.76				
June	901,010.66	957,368.17				
July	890,375.35	944,279.36				
August	996,297.79	1,052,930.23				
September	1,160,776.62	1,098,270.76				
October	1,047,787.80	983,671.94				
November	933,349.26	972,849.82				
December	959,578.73	920,097.70				
Grand Total	11,558,033.98	11,571,609.38	1,428,660.96	1,419,914.57	2,848,575.53	
Comparative Totals (March)	3,040,533.64	3,084,419.25			2,848,575.53	Overall Change -7.6463%

** % is for total sales tax collected.



	Sales Tax Certified Revenue	Y-T-D Percent Received
2007	10,650,000	108.53%
2008	11,400,000	101.51%
2009	11,000,000	25.90%

Provided By: Frank J. Gliha
Geauga County Auditor