

# CLERMONT COUNTY, OHIO



**LINDA L. FRALEY, AUDITOR**

2006 FIRST QUARTER REPORT



***Linda L. Fraley***

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2006 First Quarter Financial Report

Date: April 17, 2006

I am pleased to present you with a 2006 1st Quarter Financial Report on the County's revenues and expenditures. This report is to provide accurate and timely financial information on a quarterly basis to the elected officials.

### **General Fund Revenues**

General Fund revenues have increased by 50.6% for the period ended March 31, 2006 as compared to the same period last year. The reason for the increase is as follows:

- The County's property tax in the amount of \$4,034,698 was received in March 2006 and is an increase of \$539,902 from what was received in April 2005.
- Charges for Services increased by \$908,874 due to a 1mill increase in the conveyance fee, increase in Auditor and Treasurer fees because of the property tax settlement completed in March, Sheriff fees, and Board of Election Fees.
- Interest income increased by \$322,082 (63.9%) due to a higher return on our investments.
- Other Financing Sources increased in the amount of \$497,759 due to a reimbursement received on an insurance claim for Clermont Transportation Connection.

### **General Fund Expenditures**

General Fund expenditures have increased by \$3,483,700 (25.8%) as compared to first quarter last year. Here is a summary of the increases and decreases in expenditures as budgeted.

- Economic Development had an increase of \$2,956,296 due to a land purchase in the amount of \$2,558,730, and \$294,000 to the Economic Development Corporation of Clermont County.
- Transfers to the capital projects decreased because they were not requested in the first quarter of 2006.
- Facilities Management had an increase of \$147,567 due to an increase in utilities.
- Capital Expenditures decreased by \$112,053 due to renovations on the Kahle Building in 2005.

### **In Summary**

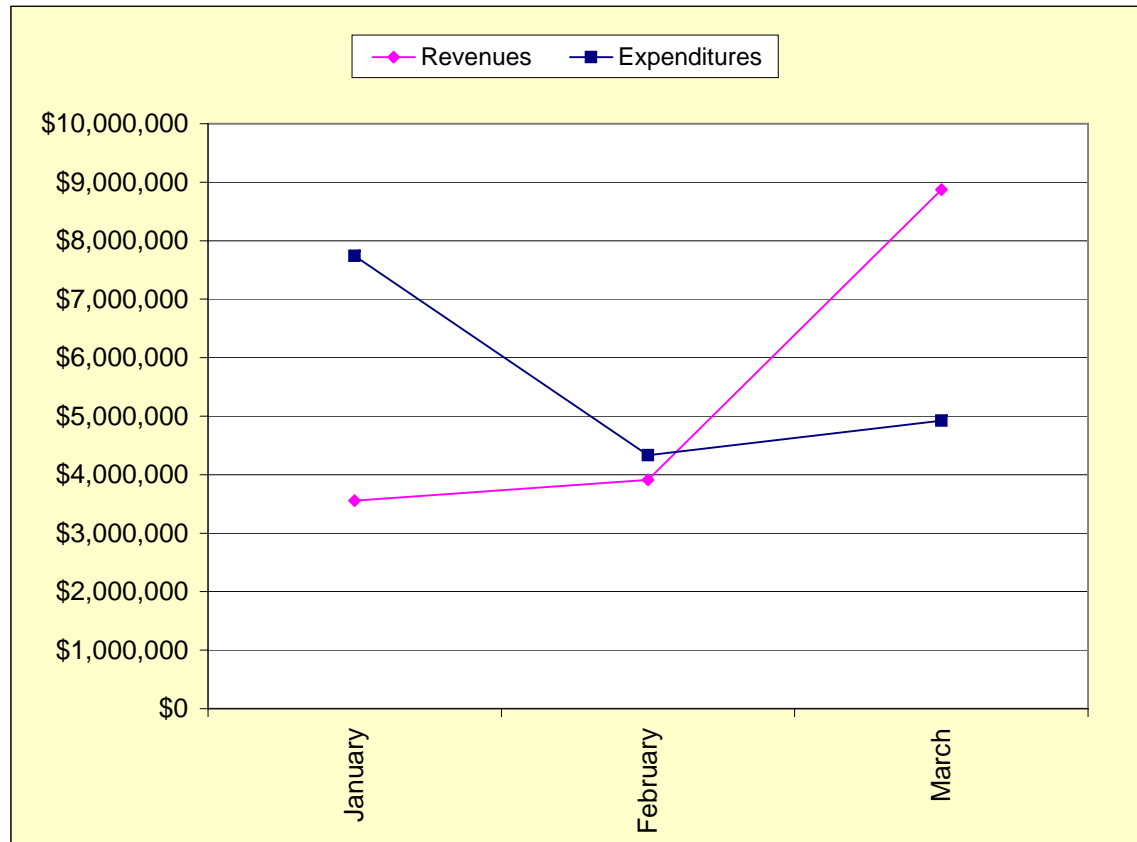
- Our year-to-date revenues have increased by 50.6% compared to the same period in 2005.
- Our year-to-date expenditures have increased by 25.8% compared to the same period in 2005.
- As of March 31, 2006, we have expended \$655,036 more than we have received.

As always we will continue to monitor Clermont County's finances and economy and its impact on the County. Should you have any questions or concerns please do not hesitate to contact me.

## General Fund Analysis For 2006

	Revenues	Expenditures
January	\$ 3,555,760	\$ 7,740,158 <sup>1</sup>
February	3,913,968	4,333,476
March	8,872,920 <sup>2</sup>	4,924,050
April		
May		
June		
July		
August		
September		
October		
November		
December		
Y-T-D	\$ 16,342,648	\$ 16,997,684

Percent of Revenues  
in Excess of Expenses -4.0%



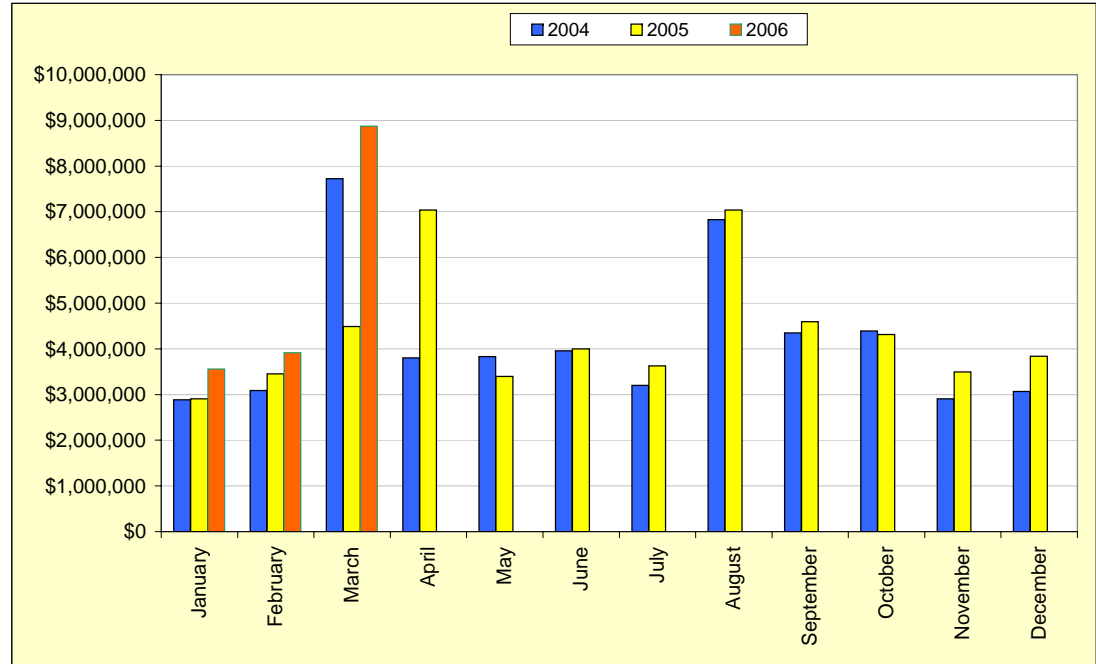
Expenditures include disbursement on prior year purchase orders

<sup>1</sup> In January 2006, there was a \$2,558,730 land purchase

<sup>2</sup> Received property tax in March 2006

**General Fund Revenue Analysis  
For the Last Three Years**

	<b>2004</b>	<b>2005</b>	<b>2006</b>
January	\$ 2,886,904	\$ 2,905,123	\$ 3,555,760
February	3,089,872	3,454,817	3,913,968
March	7,724,186	4,489,103	8,872,920 <sup>1</sup>
April	3,801,065	7,036,154	
May	3,829,097	3,396,789	
June	3,957,195	3,996,085	
July	3,203,303	3,625,202	
August	6,830,069	7,040,428	
September	4,346,770	4,595,942	
October	4,387,530	4,315,072	
November	2,909,318	3,497,090	
December	3,067,787	3,840,086	
Y-T-D	\$ 50,033,096	\$ 52,191,891	\$ 16,342,648
Jan-Mar Comparison	\$ 13,700,962	\$ 10,849,043	\$ 16,342,648
Percent of Change		-20.8%	50.6%



<sup>1</sup> Received property tax in March 2006. In 2005, it was received in April.

**GENERAL FUND  
ANALYSIS OF 2006 MONTHLY REVENUES**

	January	February	March	2006 Totals	2005 Totals	Percent of Change
Property Taxes <sup>1</sup>	\$ -	\$ -	\$ 4,034,698	\$ 4,034,698	\$ 773	521853.2%
Sales Tax	1,532,602	1,755,023	2,052,174	5,339,799	5,595,204	-4.6%
Charges for Services	561,638	1,190,239	1,692,042	3,443,919	2,535,045	35.9%
Licenses and Permits	108,648	109,584	137,886	356,118	339,350	4.9%
Fines & Forfeitures	107,948	108,064	128,626	344,638	346,225	-0.5%
Intergovernmental	244,261	438,776	526,882	1,209,919	1,245,385	-2.8%
Interest Income	331,524	252,209	242,260	825,993	503,911	63.9%
Other Revenue*	48,688	55,674	49,853	154,215	147,560	4.5%
Other Financing Sources**	620,451	4,399	8,499	633,349	135,590	367.1%
<b>Totals</b>	<b>\$ 3,555,760</b>	<b>\$ 3,913,968</b>	<b>\$ 8,872,920</b>	<b>\$16,342,648</b>	<b>\$10,849,043</b>	<b>50.6%</b>

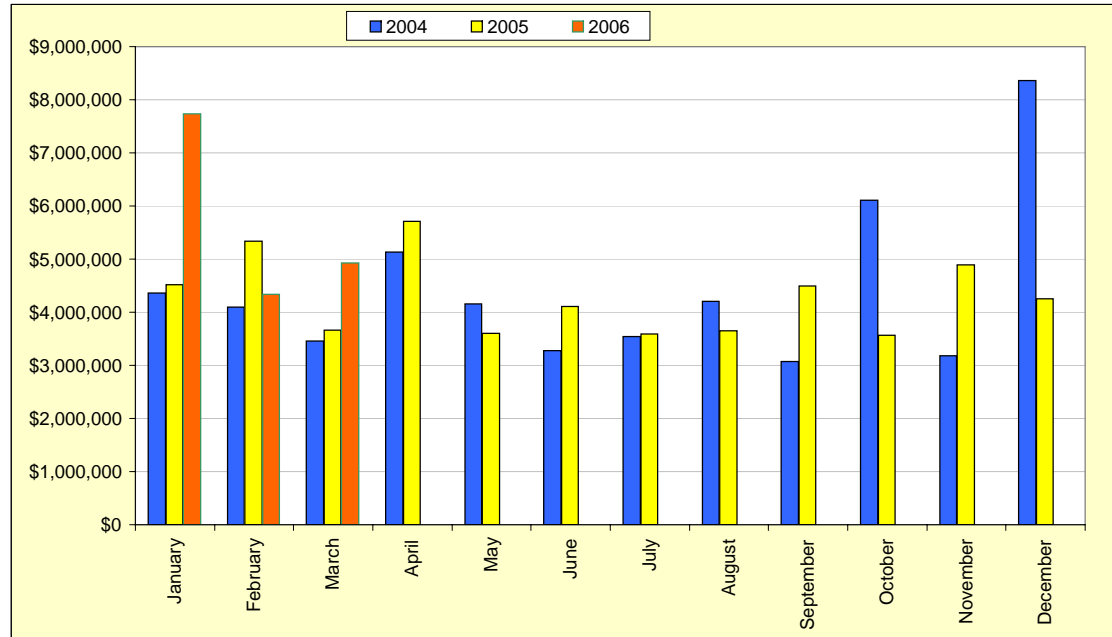
\* Other Revenue includes Leases, Donations, Witness Fees, Jury Duty and Insurance Claims

\*\* Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets, and reimbursements

<sup>1</sup> Received property tax in March 2006. In 2005, it was received in April.

**General Fund Expenditures Analysis  
For the Last Three Years**

	<b>2004</b>	<b>2005</b>	<b>2006</b>
January	\$ 4,360,353	\$ 4,512,989	\$ 7,740,158 <sup>2</sup>
February	4,096,597	5,338,437	4,333,476
March	3,461,585	3,662,558	4,924,050
April	5,133,346	5,708,561	
May	4,160,122	3,600,262	
June	3,275,249	4,112,512	
July	3,539,792	3,593,492	
August	4,199,181	3,654,035	
September	3,068,149	4,492,174	
October	6,113,160	3,567,023	
November	3,182,511	4,893,799	
December	8,359,900 <sup>1</sup>	4,254,573	
Y-T-D	\$ 52,949,945	\$ 51,390,415	\$ 16,997,684
Jan-Mar Comparison	\$ 11,918,535	\$ 13,513,984	\$ 16,997,684
Percent of Change		13.4%	25.8%



Expenditures include disbursement on prior year purchase orders

<sup>1</sup> In December 2004 there was a \$2,775,000 transfer to the Adult Detention Capital Project Fund and a \$2,995,710 transfer to the Municipal Court Project Fund.

<sup>2</sup> In January 2006, there was a \$2,558,730 land purchase.

General Fund  
Analysis of Monthly Expenditures

DEPARTMENT				2006	2005	CHANGE	CHANGE
	JANUARY	FEBRUARY	MARCH	TOTAL TO DATE	TOTAL TO DATE	IN DOLLARS	IN PERCENT
BOARD OF COUNTY COMMISSIONERS	\$ 94,177	\$ 81,237	\$ 113,688	\$ 289,102	\$ 237,622	\$ 51,480	21.7%
HUMAN RESOURCES DEPARTMENT	22,432	21,908	31,948	76,288	66,980	9,308	13.9%
INSURANCE/HEALTH/JUDGMENTS	610,200	894	9,573	620,667	665,555	(44,888)	-6.7%
FACILITIES MANAGEMENT	149,268	67,543	437,833	654,644	507,077	147,567	29.1%
CAPITAL EXPENDITURES - GEN FND	17,660	74,537	72,809	165,006	277,059	(112,053)	-40.4%
RECORDS RETENTION	13,011	11,876	19,908	44,795	38,338	6,457	16.8%
L&E GRANTS/TRANSFERS/ADVANCES	137,156	0	69,292	206,448	596,132	(389,684)	-65.4%
AUDITOR	104,369	101,128	170,153	375,650	343,588	32,062	9.3%
BUDGET COMMISSION	0	0	322	322	200	122	61.0%
BOARD OF REVISION	0	0	615	615	0	615	0.0%
BUREAU OF INSPECTION - AUDIT	50	2,316	5,844	8,210	7,772	438	5.6%
TREASURER	65,574	69,794	56,834	192,202	179,539	12,663	7.1%
PROSECUTING ATTORNEY	217,358	182,234	262,096	661,688	574,572	87,116	15.2%
BOARD OF ELECTIONS	40,167	40,509	62,325	143,001	153,419	(10,418)	-6.8%
RECORDER	32,888	37,440	53,879	124,207	106,384	17,823	16.8%
OFFICE OF MGT AND BUDGET	21,551	20,816	30,175	72,542	61,582	10,960	17.8%
INFORMATION SYSTEMS DIVISION	163,600	126,605	179,707	469,912	653,272	(183,360)	-28.1% <sup>1</sup>
ADMIN BLDG MAILROOM	1,472	5,988	2,501	9,961	9,263	698	7.5%
BCC PUBLIC INFORMATION	17,804	14,386	20,568	52,758	41,131	11,627	28.3%
ECONOMIC DEVELOPMENT	2,593,105	417,044	28,464	3,038,613	82,317	2,956,296	3591.4%
L&E NON-RECURRING	130,309	240,422	16,228	386,959	0	386,959	0.0% <sup>1</sup>
COURT OF APPEALS	0	0	0	0	0	0	0.0%
JUDICIAL GRANTS/TRANSFERS/ADV	80,000	0	0	80,000	409,900	(329,900)	-80.5%
COMMON PLEAS COURT	86,037	86,954	106,293	279,284	233,335	45,949	19.7%
JURY COMMISSION	13,513	14,885	19,151	47,549	39,455	8,094	20.5%
LAW LIBRARY	11,383	11,343	16,301	39,027	32,657	6,370	19.5%
DOMESTIC RELATIONS COURT	74,579	73,367	100,587	248,533	208,323	40,210	19.3%
JUVENILE COURT	90,912	94,274	153,142	338,328	268,150	70,178	26.2%
PROBATE COURT	26,658	25,372	37,246	89,276	78,280	10,996	14.0%
CLERK OF COMMON PLEAS COURTS	64,253	79,871	94,603	238,727	224,199	14,528	6.5%
CLERK MUNICIPAL COURT	139,733	113,204	133,071	386,008	323,700	62,308	19.2%
PUBLIC DEFENDER	91,036	87,578	127,910	306,524	235,660	70,864	30.1%
MUNICIPAL COURT	87,089	73,727	104,499	265,315	214,532	50,783	23.7%
DUI COURT	6,810	5,523	8,809	21,142	0	21,142	0.0%
JUDICIAL NON-RECURRING	0	0	0	0	0	0	0.0%
COMMUNICATIONS CENTER	550,099	294,142	160,094	1,004,335	997,817	6,518	0.7%
BUILDING INSPECTION	63,068	69,226	102,341	234,635	178,047	56,588	31.8%
PERMIT CENTRAL	20,157	20,681	28,324	69,162	64,962	4,200	6.5%
PUBLIC SAFETY GRANTS	76,666	299,244	32,524	408,434	547,744	(139,310)	-25.4%
COUNTY CORONER	22,661	19,853	29,909	72,423	65,438	6,985	10.7%
COMMON PLEAS ADULT PROBATION	69,646	68,530	90,063	228,239	188,611	39,628	21.0%
JUVENILE DETENTION	98,813	96,814	136,710	332,337	253,974	78,363	30.9%
YOUTH AND COMM PARTNERSHIP	250	0	0	250	7,674	(7,424)	-96.7%
JUVENILE PROBATION	30,042	31,139	45,238	106,419	88,816	17,603	19.8%
SHERIFF	1,199,425	1,075,536	1,539,734	3,814,695	3,415,808	398,887	11.7%
MUNI.COURT ADULT PROBATION	45,722	51,466	71,178	168,366	152,141	16,225	10.7%
PUBLIC SAFETY NON-RECURRING	20,400	0	0	20,400	0	20,400	0.0%
TB CLINIC	20,758	0	0	20,758	20,758	0	0.0%
OTHER HEALTH	10,329	12,506	10,002	32,837	49,762	(16,925)	-34.0%
HUMAN SERVICES GRANTS	226,347	18,779	0	245,126	357,183	(112,057)	-31.4%
VETERANS SERVICE COMMISSION	60,506	69,997	92,711	223,214	200,552	22,662	11.3%
HUMAN SERVICES NON-RECURRING	0	0	0	0	0	0	0.0%
DEPT OF COMM PLANNING & DEVEL	21,116	21,962	38,847	81,925	53,767	28,158	52.4%
PLANNING COMMISSION	0	825	0	825	937	(112)	-12.0%
REPORT TOTAL	<u>7,740,159</u>	<u>4,333,475</u>	<u>4,924,049</u>	<u>16,997,683</u>	<u>13,513,984</u>	<u>3,483,699</u>	25.8%

nemo for explanation of any expenditures that changed \$100,000 and 20%

<sup>15</sup> the Microsoft software licenses were purchased out of Information Systems Department.

<sup>06</sup> the licenses were purchased by the Legislative & Executive Non-Recurring Department

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

2004

DEPT	FINAL APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES OUTSTANDING AS OF 3/31/06	PERCENT EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 976,669	\$ 887,948		90.9%
HUMAN RESOURCES DEPARTMENT	336,813	273,797		81.3%
INSURANCE/HEALTH/JUDGMENTS	1,726,186	1,663,268		96.4%
FACILITIES MANAGEMENT	2,425,611	2,268,961		93.5%
CAPITAL EXPENDITURES - GEN FND	4,727,504	4,552,453	10,569	96.5%
RECORDS RETENTION	167,159	153,647	6,616	95.9%
L&E GRANTS/TRANSFERS/ADVANCES	2,238,601	1,912,389	24	85.4%
AUDITOR	1,584,357	1,380,875		87.2%
BUDGET COMMISSION	1,400	1,400		100.0%
BOARD OF REVISION	5,000	2,729		54.6%
BUREAU OF INSPECTION - AUDIT	103,290	103,249		100.0%
TREASURER	714,925	670,890		93.8%
PROSECUTING ATTORNEY	2,349,535	2,281,227	749	97.1%
BOARD OF ELECTIONS	1,089,707	1,024,511		94.0%
RECORDER	454,661	438,792		96.5%
OFFICE OF MGT AND BUDGET	326,934	269,610		82.5%
INFORMATION SYSTEMS DIVISION	1,873,960	1,669,949	9,490	89.6%
ADMIN BLDG MAILROOM	43,006	37,359		86.9%
BCC PUBLIC INFORMATION	178,994	168,223		94.0%
ECONOMIC DEVELOPMENT	612,274	427,045		69.7%
L&E NON-RECURRING				
COURT OF APPEALS	130,000	101,536		78.1%
JUDICIAL GRANTS/TRANSFERS/ADV	482,698	432,698		89.6%
COMMON PLEAS COURT	999,630	969,586		97.0%
JURY COMMISSION	198,553	166,773		84.0%
LAW LIBRARY	138,873	136,674		98.4%
DOMESTIC RELATIONS COURT	897,690	863,518		96.2%
JUVENILE COURT	1,296,999	1,240,692		95.7%
PROBATE COURT	334,021	331,545		99.3%
CLERK OF COMMON PLEAS COURTS	948,694	898,258		94.7%
CLERK MUNICIPAL COURT	1,256,280	1,198,120		95.4%
PUBLIC DEFENDER	911,961	890,447		97.6%
MUNICIPAL COURT	929,783	915,173	35	98.4%
DUI COURT				
JUDICIAL NON-RECURRING				
DITCH MAINTENANCE	2,500	-		0.0%
COMMUNICATIONS CENTER	2,630,902	2,370,765	565	90.1%
BUILDING INSPECTION	858,796	800,603		93.2%
PERMIT CENTRAL	286,064	274,796		96.1%
PUBLIC SAFETY GRANTS	1,423,021	1,410,424		99.1%
COUNTY CORONER	257,523	255,770		99.3%
COMMON PLEAS ADULT PROBATION	758,790	725,078		95.6%
JUVENILE DETENTION	956,154	945,454		98.9%
YOUTH AND COMM PARTNERSHIP				
JUVENILE PROBATION	392,374	377,421		96.2%
SHERIFF	13,575,142	13,429,290		98.9%
MUNI.COURT ADULT PROBATION	660,228	658,916	10	99.8%
PUBLIC SAFETY NON-RECURRING				
TB CLINIC	43,700	43,700		100.0%
OTHER HEALTH	300,000	111,931		37.3%
HUMAN SERVICES GRANTS	1,966,144	1,874,691		95.3%
VETERANS SERVICE COMMISSION	1,021,312	909,873		89.1%
HUMAN SERVICES NON-RECURRING				
DEPT OF COMM PLANNING & DEVEL	290,146	247,761		85.4%
PLANNING COMMISSION	2,800	1,351		48.3%
REPORT TOTAL	\$ 55,887,364	\$ 52,771,166	\$ 28,058	94.5%

(Continued)

This report is on a budgetary basis. Expenditures based on a prior year purchase order are included in the year

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

2005

DEPT	AMENDED APPROPRIATION	YEAR TO DATE EXPENDITURES	YEAR TO DATE ENCUMBRANCES AS OF 3/31/06	EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 1,007,005	\$ 952,460	\$ 16,859	96.6%
HUMAN RESOURCES DEPARTMENT	346,462	288,515	1,129	84.3%
INSURANCE/HEALTH/JUDGMENTS	1,413,246	1,355,219	26,739	97.8%
FACILITIES MANAGEMENT	2,633,889	2,552,876	42,077	98.6%
CAPITAL EXPENDITURES - GEN FND	2,060,648	1,693,614	28,221	83.6%
RECORDS RETENTION	170,687	168,152	-	98.9%
L&E GRANTS/TRANSFERS/ADVANCES	1,492,008	1,267,923	33,713	87.0%
AUDITOR	1,527,790	1,419,714	118	93.0%
BUDGET COMMISSION	1,400	1,333	-	95.2%
BOARD OF REVISION	5,000	2,482	-	49.6%
BUREAU OF INSPECTION - AUDIT	92,682	83,683	-	90.3%
TREASURER	727,325	637,607	37,462	92.8%
PROSECUTING ATTORNEY	2,407,064	2,289,867	10,181	95.6%
BOARD OF ELECTIONS	1,236,174	1,199,075	992	97.1%
RECORDER	496,888	444,332	3,027	90.0%
OFFICE OF MGT AND BUDGET	315,616	278,284	1,009	88.8%
INFORMATION SYSTEMS DIVISION	2,179,364	1,987,394	37,881	93.6%
ADMIN BLDG MAILROOM	44,962	40,524	245	92.7%
BCC PUBLIC INFORMATION	198,182	185,061	809	93.9%
ECONOMIC DEVELOPMENT	8,812,053	2,829,687	5,429,511	95.4%
L&E NON-RECURRING				
COURT OF APPEALS	137,962	137,962	-	100.0%
JUDICIAL GRANTS/TRANSFERS/ADV	864,832	837,375	-	96.8%
COMMON PLEAS COURT	1,001,741	997,035	-	99.6%
JURY COMMISSION	178,510	172,815	-	96.8%
LAW LIBRARY	142,299	140,488	-	98.8%
DOMESTIC RELATIONS COURT	944,685	910,316	-	96.6%
JUVENILE COURT	1,305,527	1,225,051	10,209	94.7%
PROBATE COURT	343,370	337,002	65	98.2%
CLERK OF COMMON PLEAS COURTS	953,182	919,907	166	96.8%
CLERK MUNICIPAL COURT	1,260,062	1,223,517	6,817	97.6%
PUBLIC DEFENDER	1,084,262	1,079,454	847	99.6%
MUNICIPAL COURT	932,034	918,274	312	98.6%
DUI COURT	102,352	46,506	-	45.4%
JUDICIAL NON-RECURRING				
DITCH MAINTENANCE	2,500	-	-	0.0%
COMMUNICATIONS CENTER	2,381,706	2,077,478	50,296	90.5%
BUILDING INSPECTION	885,602	810,574	4,660	92.1%
PERMIT CENTRAL	289,063	256,693	2,184	89.6%
PUBLIC SAFETY GRANTS	1,627,283	1,623,221	3,000	99.9%
COUNTY CORONER	262,997	255,198	2,864	98.2%
COMMON PLEAS ADULT PROBATION	840,743	793,215	-	94.3%
JUVENILE DETENTION	1,177,018	1,159,482	8,553	99.2%
YOUTH AND COMM PARTNERSHIP	96,470	35,948	-	37.3%
JUVENILE PROBATION	402,437	386,694	984	96.3%
SHERIFF	14,320,372	14,228,072	15,795	99.7%
MUNI.COURT ADULT PROBATION	652,630	607,554	144	93.1%
PUBLIC SAFETY NON-RECURRING				
TB CLINIC	41,516	41,516	-	100.0%
OTHER HEALTH	300,000	143,569	-	95.2%
HUMAN SERVICES GRANTS	1,411,769	1,343,712	-	95.2%
VETERANS SERVICE COMMISSION	1,106,521	923,773	-	83.5%
HUMAN SERVICES NON-RECURRING				
DEPT OF COMM PLANNING & DEVEL	334,028	227,708	7,369	70.4%
PLANNING COMMISSION	4,350	825	-	19.0%
REPORT TOTAL	\$ 62,556,268	\$ 53,538,736	\$ 5,784,238	95.4%

(Continued)

This report is on a budgetary basis. Expenditures based on a prior year purchase order are included in the year

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

2006

DEPT	AMENDED APPROPRIATION	YEAR TO DATE EXPENDITURES	AS OF 3/31/06 YEAR TO DATE ENCUMBRANCES	PERCENT EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 1,019,099	\$ 277,389	\$ 65,269	33.6%
HUMAN RESOURCES DEPARTMENT	288,113	75,278	7,306	28.7%
INSURANCE/HEALTH/JUDGMENTS	681,000	618,484	-	90.8%
FACILITIES MANAGEMENT	2,767,317	629,766	1,429,298	74.4%
CAPITAL EXPENDITURES - GEN FND	829,839	50,621	355,268	48.9%
RECORDS RETENTION	191,369	40,404	34,441	39.1%
L&E GRANTS/TRANSFERS/ADVANCES	784,688	203,845	279,467	61.6%
AUDITOR	1,390,176	371,220	48,847	30.2%
BUDGET COMMISSION	1,400	322	-	23.0%
BOARD OF REVISION	5,000	615	-	12.3%
BUREAU OF INSPECTION - AUDIT	92,682	8,210	-	8.9%
TREASURER	754,119	188,718	64,207	33.5%
PROSECUTING ATTORNEY	2,433,864	653,934	46,334	28.8%
BOARD OF ELECTIONS	1,148,197	142,652	17,161	13.9%
RECORDER	518,779	122,247	12,535	26.0%
OFFICE OF MGT AND BUDGET	327,532	71,807	10,810	25.2%
INFORMATION SYSTEMS DIVISION	1,884,597	402,961	207,200	32.4%
ADMIN BLDG MAILROOM	44,962	9,768	13,672	52.1%
BCC PUBLIC INFORMATION	197,527	47,327	5,053	26.5%
ECONOMIC DEVELOPMENT	976,077	608,929	45,102	67.0%
L&E NON-RECURRING	2,346,290	386,960	-	16.5%
COURT OF APPEALS	149,962	-	-	0.0%
JUDICIAL GRANTS/TRANSFERS/ADV	139,218	80,000	-	57.5%
COMMON PLEAS COURT	1,030,715	270,576	1,962	26.4%
JURY COMMISSION	190,497	46,889	-	24.6%
LAW LIBRARY	147,925	38,987	-	26.4%
DOMESTIC RELATIONS COURT	979,364	246,351	5,661	25.7%
JUVENILE COURT	1,343,358	325,908	1,955	24.4%
PROBATE COURT	355,074	87,351	251	24.7%
CLERK OF COMMON PLEAS COURTS	970,676	233,024	76,919	31.9%
CLERK MUNICIPAL COURT	1,358,656	380,925	53,303	32.0%
PUBLIC DEFENDER	1,169,449	305,446	26,398	28.4%
MUNICIPAL COURT	966,195	260,067	23,573	29.4%
DUI COURT	109,014	21,141	-	19.4%
JUDICIAL NON-RECURRING	385,718	-	-	0.0%
DITCH MAINTENANCE	2,500	-	-	0.0%
COMMUNICATIONS CENTER	2,462,453	949,961	307,091	51.0%
BUILDING INSPECTION	996,671	222,781	85,141	30.9%
PERMIT CENTRAL	285,540	65,203	3,651	24.1%
PUBLIC SAFETY GRANTS	1,589,276	408,434	10,000	26.3%
COUNTY CORONER	268,270	54,159	52,734	39.8%
COMMON PLEAS ADULT PROBATION	866,962	224,034	3,030	26.2%
JUVENILE DETENTION	1,289,932	317,498	6,100	25.1%
YOUTH AND COMM PARTNERSHIP	24,118	250	-	1.0%
JUVENILE PROBATION	407,014	104,415	-	25.7%
SHERIFF	14,602,270	3,692,028	805,178	30.8%
MUNI.COURT ADULT PROBATION	679,333	167,337	9,811	26.1%
PUBLIC SAFETY NON-RECURRING	539,942	20,400	-	3.8%
TB CLINIC	41,516	20,758	-	50.0%
OTHER HEALTH	300,000	10,002	274,600	94.9%
HUMAN SERVICES GRANTS	1,182,651	245,126	-	20.7%
VETERANS SERVICE COMMISSION	1,128,066	223,215	11	19.8%
HUMAN SERVICES NON-RECURRING	97,600	-	-	0.0%
DEPT OF COMM PLANNING & DEVEL	368,135	80,683	6,200	23.6%
PLANNING COMMISSION	4,350	825	825	37.9%
REPORT TOTAL	\$ 55,115,047	\$ 14,015,231	\$ 4,396,364	33.4%

Percent expended/encumbered is over 35% in 2006.