

# CLERMONT COUNTY, OHIO



**LINDA L. FRALEY, AUDITOR**

**2006 FOURTH QUARTER REPORT**



***Linda L. Fraley***

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2006 Fourth Quarter Financial Report

Date: January 12, 2007

I am pleased to present you with a 2006 4th 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 6.5% for the period ended December 31, 2006 as compared to the same period last year. Below is a summary of the increases and decreases in revenue:

- The County's property tax increased by \$853,148 (11.8%) due to the 2005 triennial.
- Licenses and permits decreased by \$377,837 (22.6%) due to a decline in building permits.
- Interest income increased by \$1,147,839 (38.1%) due to a higher return on our investments.
- Other Financing Sources increased in the amount of \$1,380,681 due to a reimbursement received on an insurance claim for Clermont Transportation Connection and reimbursement from the Clermont County Community Improvement Corporation in December for the 2006 land purchase.

#### **General Fund Expenditures**

General Fund expenditures have increased by \$8,762,864 (17.1%) as compared to fourth quarter last year. Here is a summary of the increases and decreases in expenditures as budgeted.

- Economic Development had an increase of \$8,465,875 due to a land purchase in the amount of \$8,023,230, and \$294,000 to the Economic Development Corporation of Clermont County.
- Insurance/Health/Judgments decreased by \$664,685 due to a decrease in judgments paid in 2006.
- Veterans Commission increased by \$227,759 due to an increase in public assistance.

### **In Summary**

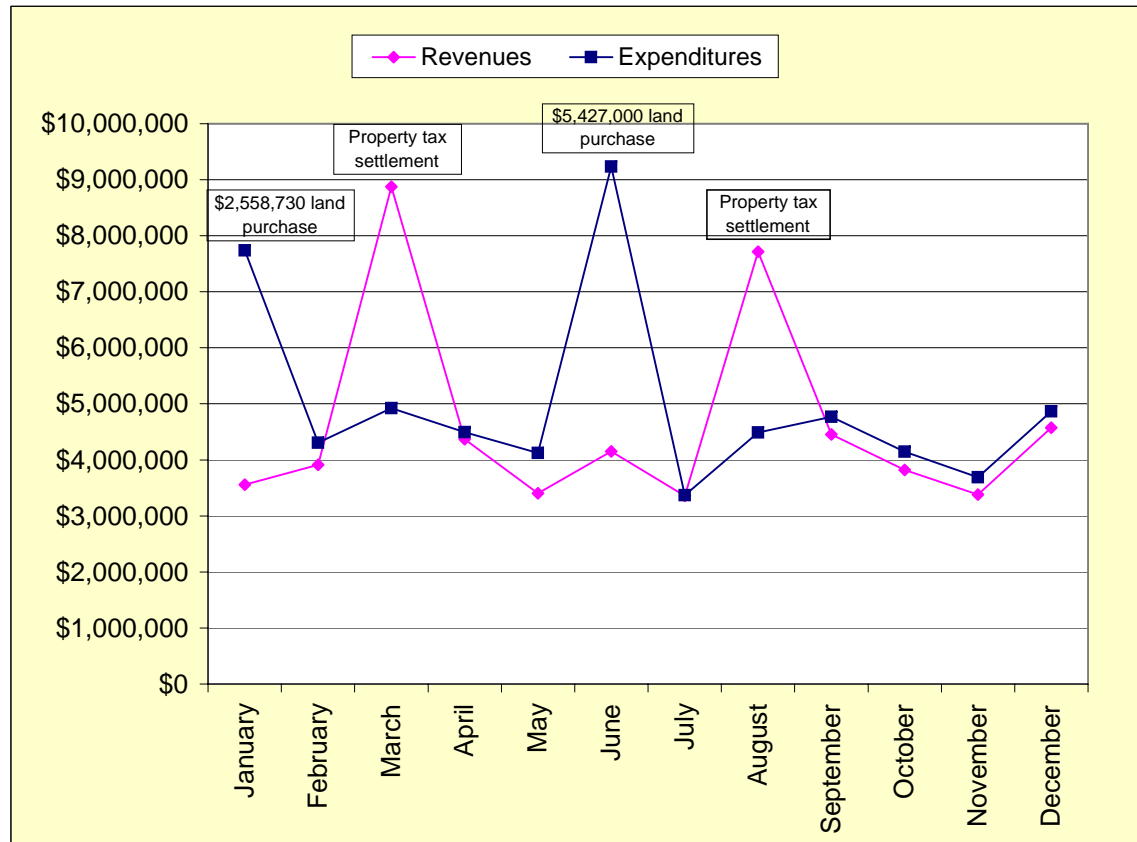
- Our year-to-date revenues have increased by 6.5% compared to the same period in 2005.
- Our year-to-date expenditures have increased by 17.1% compared to the same period in 2005.
- As of December 31, 2006, we have expended \$4,580,445 more than we have received.

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	\$ 7,740,159
February	3,913,968	4,308,475
March	8,872,920	4,924,049
April	4,366,198	4,495,735
May	3,404,095	4,125,365
June	4,153,441	9,235,360
July	3,359,574	3,369,035
August	7,715,405	4,487,289
September	4,455,251	4,767,487
October	3,821,125	4,143,416
November	3,378,120	3,692,017
December	4,576,977	4,864,892
Y-T-D	\$ 55,572,834	\$ 60,153,279

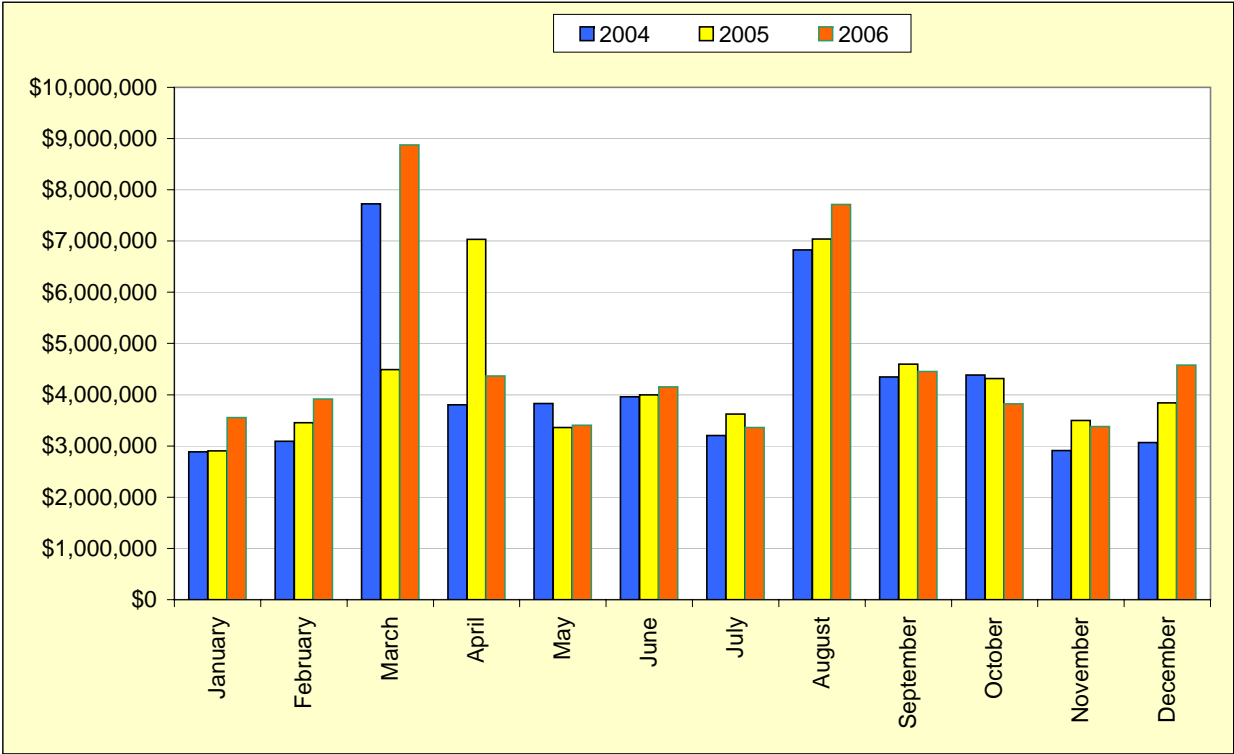
Percent of Revenues  
in Excess of Expenses -8.2%



Expenditures include disbursement on prior year purchase orders

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

	<b>2004</b>	<b>2005</b>	<b>2006</b>
January	\$ 2,886,904	\$ 2,905,122	\$ 3,555,760
February	3,089,872	3,454,816	3,913,968
March	7,724,186	4,489,103	8,872,920
April	3,801,065	7,036,154	4,366,198
May	3,829,097	3,361,878	3,404,095
June	3,957,195	3,996,085	4,153,441
July	3,203,303	3,625,202	3,359,574
August	6,830,069	7,040,428	7,715,405
September	4,346,770	4,595,942	4,455,251
October	4,387,530	4,315,072	3,821,125
November	2,909,318	3,497,090	3,378,120
December	3,067,787	3,840,086	4,576,977
Y-T-D	\$ 50,033,096	\$ 52,156,978	\$ 55,572,834
Percent of Change		4.2%	6.5%



**GENERAL FUND  
ANALYSIS OF 2006 MONTHLY REVENUES**

	January	February	March	April	May	June	July	August	September	October	November	December	2006 Totals	2005 Totals	Percent of Change
Property Taxes	\$0	\$0	\$ 4,034,698	\$ 25,778	\$ 29,433	\$ 15,438	\$0	\$ 3,641,788	\$ 22,803	\$ 314,530	\$0	\$0	\$ 8,084,468	\$ 7,231,320	11.8%
Sales Tax	1,532,602	1,755,023	2,052,174	1,757,899	1,586,772	1,682,138	1,780,458	1,671,401	1,906,508	1,717,167	1,679,186	1,822,297	20,943,625	20,640,172	1.5%
Charges for Services	561,638	1,190,239	1,692,042	1,149,076	848,679	1,170,122	736,616	1,414,138	817,745	883,091	715,828	762,040	11,941,254	11,918,776	0.2%
Licenses and Permits	108,648	109,584	137,886	153,772	137,550	124,204	104,845	99,695	87,266	85,167	89,655	56,744	1,295,016	1,672,853	-22.6%
Fines & Forfeitures	107,948	108,064	128,626	99,461	110,854	121,109	114,422	110,994	103,620	107,809	94,112	108,064	1,315,083	1,407,763	-6.6%
Intergovernmental	244,261	438,776	526,882	607,203	319,331	331,826	185,528	232,198	1,003,705	258,497	282,319	263,701	4,694,227	4,621,495	1.6%
Interest Income	331,524	252,209	242,260	370,735	315,138	459,770	331,231	283,260	401,190	289,836	389,714	490,152	4,157,019	3,009,180	38.1%
Other Revenue*	48,688	55,674	49,853	47,854	53,682	65,879	48,554	162,321	58,705	64,477	54,074	50,153	759,914	653,873	16.2%
Other Financing Sources**	620,451	4,399	8,499	154,420	2,656	182,955	57,920	99,610	53,709	100,551	73,232	1,023,826	2,382,228	1,001,547	137.9%
<b>Totals</b>	<b>\$ 3,555,760</b>	<b>\$ 3,913,968</b>	<b>\$ 8,872,920</b>	<b>\$ 4,366,198</b>	<b>\$ 3,404,095</b>	<b>\$ 4,153,441</b>	<b>\$ 3,359,574</b>	<b>\$ 7,715,405</b>	<b>\$ 4,455,251</b>	<b>\$ 3,821,125</b>	<b>\$ 3,378,120</b>	<b>\$ 4,576,977</b>	<b>\$ 55,572,834</b>	<b>\$ 52,156,979</b>	<b>6.5%</b>

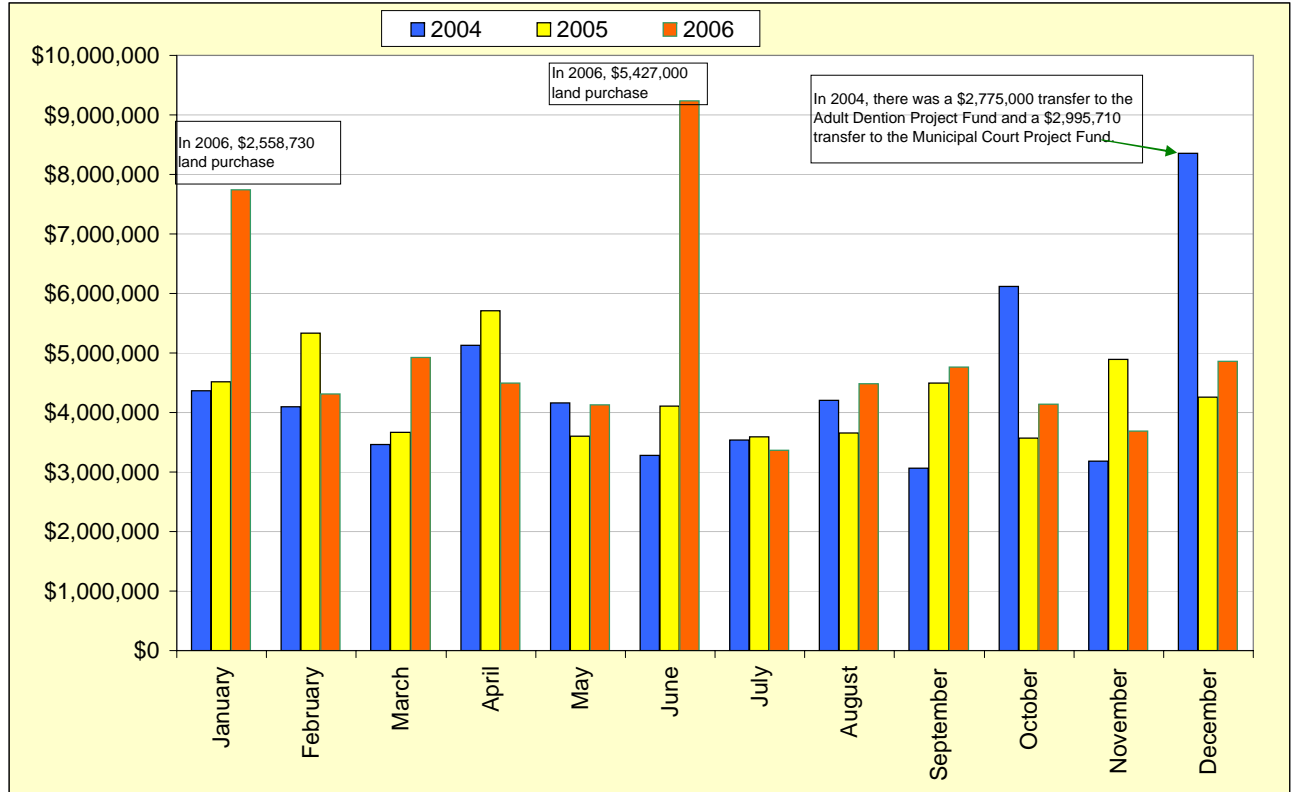
\* Other Revenue includes Leases, Donations, Witness Fees, Jury Duty and Insurance Claims

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

### 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	\$ 7,740,159
February	4,096,597	5,338,437	4,308,475
March	3,461,585	3,662,558	4,924,049
April	5,133,346	5,708,561	4,495,735
May	4,160,122	3,600,262	4,125,365
June	3,275,249	4,112,512	9,235,360
July	3,539,792	3,593,492	3,369,035
August	4,199,181	3,654,035	4,487,289
September	3,068,149	4,492,174	4,767,487
October	6,113,160	3,567,023	4,143,416
November	3,182,511	4,893,799	3,692,017
December	8,359,900	4,254,573	4,864,892
Y-T-D	\$ 52,949,945	\$ 51,390,415	\$ 60,153,279
Percent of Change		-2.9%	17.1%

Expenditures include disbursement on prior year purchase orders



**EXPENDITURES OF GENERAL FUND DEPARTMENTS**

DEPARTMENT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL TO DATE	2006 TOTAL TO DATE	2005 TOTAL TO DATE	CHANGE IN DOLLARS	CHANGE IN PERCENT
BOARD OF COUNTY COMMISSIONERS	\$ 94,177	\$ 81,237	\$ 113,688	\$ 71,865	\$ 85,130	\$ 70,306	\$ 64,675	\$ 69,519	\$ 98,120	\$ 73,636	\$ 80,959	\$ 79,264	\$ 982,576	\$ 960,009	\$ 22,567	2.35%	
HUMAN RESOURCES DEPARTMENT	22,432	21,908	31,948	22,708	21,319	22,660	21,195	21,216	30,179	20,401	14,855	14,692	265,513	289,443	(23,930)	-8.27%	
INSURANCE/HEALTH/JUDGMENTS	610,200	894	9,573	2,740	16,259	1,209	6,623	5,269	2,180	3,886	18,500	11,019	688,352	1,353,037	(664,685)	-49.13%	
FACILITIES MANAGEMENT	149,268	67,543	437,833	97,861	408,431	344,467	64,334	222,250	206,067	355,566	115,223	233,233	2,702,076	2,653,194	48,882	1.84%	
CAPITAL EXPENDITURES - GEN FND	17,660	74,537	72,809	35,524	276,920	77,591	29,434	148,737	62,916	42,723	14,610	53,809	907,270	1,747,502	(840,232)	-48.08%	
RECORDS RETENTION	13,011	11,876	19,908	21,066	17,808	13,181	26,510	13,389	13,485	8,211	13,349	12,307	184,101	178,688	5,413	3.03%	
L&E GRANTS/TRANSFERS/ADVANCES	137,156	0	69,292	100,381	69,971	0	79,766	55,490	2,110	109,352	50,536	785	674,839	1,291,447	(616,608)	-47.75%	
AUDITOR - GENERAL OFFICE	104,369	101,128	170,153	101,858	94,166	100,408	97,022	116,981	129,107	99,027	92,028	112,451	1,318,698	1,422,348	(103,650)	-7.29%	
BUDGET COMMISSION	0	0	322	0	322	0	0	0	0	456	25	0	1,125	1,333	(208)	-15.60%	
BOARD OF REVISION	0	0	615	0	22	1,243	510	1,300	651	60	60	0	4,461	2,482	1,979	79.73%	
BUREAU OF INSPECTION - AUDIT	50	2,316	5,844	5,753	20,573	25,111	27,723	0	11,186	0	0	580	99,136	83,682	15,454	18.47%	
TREASURER	65,574	69,794	56,834	46,619	41,881	67,349	41,788	53,267	58,668	42,197	44,221	47,776	635,968	654,709	(18,741)	-2.86%	
PROSECUTING ATTORNEY	217,358	182,234	262,096	182,732	184,051	191,012	186,583	179,030	271,866	189,399	182,003	187,733	2,416,097	2,289,404	126,693	5.53%	
BOARD OF ELECTIONS	40,167	40,509	62,325	54,594	161,847	106,543	41,689	38,207	92,703	117,119	255,406	74,057	1,085,166	1,203,049	(117,883)	-9.80%	
RECORDER	32,888	37,440	53,879	35,426	35,236	35,767	35,951	35,653	49,384	36,667	64,147	34,623	487,061	445,371	41,690	9.36%	
OFFICE OF MGT AND BUDGET	21,551	20,816	30,175	22,198	22,115	19,283	23,365	24,880	32,334	20,164	22,570	23,111	282,562	279,162	3,400	1.22%	
INFORMATION SYSTEMS DIVISION	163,600	126,605	179,707	161,612	127,779	138,171	125,287	132,589	190,452	142,743	148,327	153,636	1,790,508	2,007,185	(216,677)	-10.80%	
ADMIN BLDG MAILROOM	1,472	5,988	2,501	6,947	2,347	3,380	1,723	6,362	3,805	1,357	7,666	12,038	55,586	40,846	14,740	36.09%	
BCC PUBLIC INFORMATION	17,804	14,386	20,568	14,521	13,624	16,244	14,627	15,058	21,137	14,385	15,601	14,057	192,012	180,517	11,495	6.37%	
ECONOMIC DEVELOPMENT	2,593,105	392,044	28,464	23,856	104,787	5,506,400	29,911	70,332	126,533	21,956	48,119	73,887	9,019,394	425,411	8,593,983	2020.16%	
L&E NON-RECURRING	130,309	240,422	16,228	16,106	30,675	23,768	24,603	516,459	16,358	265,839	27,330	150,929	1,459,026	0	1,459,026	100.00%	
COURT OF APPEALS	0	0	0	0	0	0	143,960	0	0	0	0	0	143,960	137,962	5,998	0.00%	
JUDICIAL GRANTS/TRANSFERS/ADV	80,000	0	0	0	0	0	0	47,787	0	0	0	11,431	139,218	837,375	(698,157)	-83.37%	
COMMON PLEAS COURT	86,037	86,954	106,293	85,485	74,151	82,505	66,989	78,356	113,873	81,288	77,216	75,525	1,014,672	997,702	16,970	1.70%	
JURY COMMISSION	13,513	14,885	19,151	14,383	15,899	13,318	13,489	14,649	20,492	14,343	13,857	12,351	180,330	172,816	7,514	4.35%	
LAW LIBRARY	11,383	11,343	16,301	11,343	11,343	11,674	11,339	16,298	11,339	16,298	11,339	11,339	146,380	140,529	5,851	4.16%	
DOMESTIC RELATIONS COURT	74,579	73,367	100,587	69,877	73,989	74,716	69,568	69,703	106,134	71,383	71,564	70,970	926,437	908,792	17,645	1.94%	
JUVENILE COURT	90,912	94,274	153,142	103,785	106,206	104,277	90,445	117,117	150,441	92,717	97,210	110,956	1,311,482	1,225,316	86,166	7.03%	
PROBATE COURT	26,658	25,372	37,246	26,515	28,313	32,360	25,380	26,176	37,437	26,166	27,673	27,683	346,979	336,996	9,983	2.96%	
CLERK OF COMMON PLEAS COURTS	64,253	79,871	94,603	77,683	78,029	73,014	61,582	86,495	106,834	61,662	91,180	65,912	941,118	921,202	19,916	2.16%	
CLERK MUNICIPAL COURT	139,733	113,204	133,071	92,446	95,444	96,472	101,628	95,722	145,277	95,854	94,386	102,096	1,305,333	1,223,316	82,017	6.70%	
PUBLIC DEFENDER	91,036	87,578	127,910	88,223	88,512	93,340	88,598	89,966	135,271	91,504	93,636	98,727	1,174,304	1,079,363	94,941	8.80%	
MUNICIPAL COURT	87,089	73,727	104,499	74,019	71,437	75,094	73,484	74,131	104,636	92,689	72,265	73,029	976,099	915,148	60,951	6.66%	
DUI COURT	6,810	5,523	8,809	9,210	6,076	7,350	8,556	5,964	17,826	13,258	7,943	37,717	135,042	46,504	88,538	190.39%	
JUDICIAL NON-RECURRING	0	0	0	0	0	0	0	0	0	0	45	339,900	339,945	0	339,945	100.00%	
COMMUNICATIONS CENTER	550,099	294,142	160,094	174,690	111,395	112,939	116,953	116,943	159,964	115,007	173,667	115,231	2,201,124	2,091,175	109,949	5.26%	
BUILDING INSPECTION	63,068	69,226	102,341	69,556	69,349	70,009	62,749	70,172	93,735	69,919	71,162	72,697	883,983	813,856	70,127	8.62%	
PERMIT CENTRAL	20,157	20,681	28,324	19,355	30,863	19,916	19,557	19,893	29,094	22,125	20,439	20,300	270,704	262,226	8,478	3.23%	
PUBLIC SAFETY GRANTS	76,666	299,244	32,524	656,559	3,276	1,805	25,204	47,768	1,275	808	1,658	11,193	1,157,980	1,623,221	(465,241)	-28.66%	
COUNTY CORONER	22,661	19,853	29,909	26,542	21,203	21,428	17,874	30,670	28,123	16,685	24,272	15,293	274,513	265,112	9,401	3.55%	
COMMON PLEAS ADULT PROBATION	69,646	68,530	90,063	64,581	64,063	69,241	63,693	68,777	93,411	68,257	64,070	64,232	848,564	794,127	54,437	6.85%	
JUVENILE DETENTION	98,813	96,814	136,710	97,021	94,001	115,494	94,388	97,616	128,529	91,565	95,020	102,616	1,248,587	1,147,169	101,418	8.84%	
YOUTH AND COMM PARTNERSHIP	250	0	0	64	0	98	0	0	0	0	0	0	412	35,947	(35,535)	-98.85%	
JUVENILE PROBATION	30,042	31,139	45,238	30,869	31,326	33,055	30,795	28,337	42,582	28,935	29,443	26,961	388,722	385,666	3,056	0.79%	
SHERIFF ADMINISTRATION	1,199,425	1,075,536	1,539,734	1,067,348	1,131,862	1,184,703	1,069,216	1,115,243	1,538,528	1,094,381	1,145,685	1,292,485	14,454,146	14,227,060	227,086	1.60%	
MUNI.COURT ADULT PROBATION	45,722	51,466	71,178	45,013	43,788	45,146	45,066	48,194	69,462	49,900	56,766	53,412	625,113	609,938	15,175	2.49%	
PUBLIC SAFETY NON-RECURRING	20,400	0	0	0	0	0	0	30,956	0	0	0	493,320	544,676	0	544,676	100.00%	
TB CLINIC	20,758	0	0	0	0	20,758	0	0	0	0	0	0	41,516	41,516	0	0.00%	
OTHER HEALTH	10,329	12,506	10,002	31,822	18,617	0	10,681	5,819	15,345	46,234	1,630	16,595	179,580	144,905	34,675	23.93%	
HUMAN SERVICES GRANTS	226,347	18,779	0	438,115	0	0	0	240,875	0	218,956	0	0	1,143,072	1,343,712	(200,640)	-14.93%	
HUMAN SERVICES NON-RECURRING	0	0	0	0	0	0	0	0	0	0	0	97,600	97,600	0	97,600	100.00%	
VETERANS SERVICE COMMISSION	60,506	69,997	92,711	68,992	94,126	92,774	91,402	97,827	159,157	81,449	111,364	131,226	1,151,531	923,772	227,759	24.66%	
DEPT OF COMM PLANNING & DEVEL	21,116	21,962	38,847	27,872	26,834	19,781	23,120	24,803	34,522	21,848	22,992	24,108	307,805	228,236	79,569	34.86%	
PLANNING COMMISSION	0	825	0	0	0	0	0	0	0	0	0	0	825	937	(112)	-11.95%	
<b>REPORT TOTAL</b>	<b>\$ 7,740,159</b>	<b>\$ 4,308,475</b>	<b>\$ 4,924,049</b>	<b>\$ 4,495,735</b>	<b>\$ 4,125,365</b>	<b>\$ 9,235,360</b>	<b>\$ 3,369,035</b>	<b>\$ 4,487,289</b>	<b>\$ 4,767,487</b>	<b>\$ 4,143,416</b>	<b>\$ 3,692,017</b>	<b>\$ 4,864,892</b>	<b>\$ 60,153,279</b>	<b>\$ 51,390,415</b>	<b>\$ 8,762,864</b>	<b>17.05%</b>	

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

<sup>1</sup> In 2005 the Microsoft software licenses were purchased out of Information Systems Department.

In 2006 the licenses were purchased by the Legislative & Executive Non-Recuring Department

<sup>2</sup> In 2005 transfers to capital project funds were transferred from different departments than in 2006

**GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS**

2004

DEPT	FINAL APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES OUTSTANDING AS OF 12/31/06	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	160,205		95.8%
L&E GRANTS/TRANSFERS/ADVANCES	2,238,601	1,915,326	24	85.6%
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		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		89.1%
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		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		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%
<b>REPORT TOTAL</b>	<b>\$ 55,887,364</b>	<b>\$ 52,780,661</b>	<b>\$ 11,158</b>	<b>94.5%</b>

(Continued)

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

**GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS**

2005

DEPT	AMENDED APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES OUTSTANDING AS OF 12/31/06	PERCENT EXPENDED/ ENCUMBERED
BOARD OF COUNTY COMMISSIONERS	\$ 1,007,005	\$ 964,131	\$ 2,396	96.0%
HUMAN RESOURCES DEPARTMENT	346,462	289,409		83.5%
INSURANCE/HEALTH/JUDGMENTS	1,413,246	1,368,083		96.8%
FACILITIES MANAGEMENT	2,633,889	2,556,092		97.0%
CAPITAL EXPENDITURES - GEN FND	2,060,648	1,716,614		83.3%
RECORDS RETENTION	170,687	168,152		98.5%
L&E GRANTS/TRANSFERS/ADVANCES	1,492,008	1,291,524	7,550	87.1%
AUDITOR	1,527,790	1,419,714		92.9%
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		87.7%
PROSECUTING ATTORNEY	2,407,064	2,289,867	2,918	95.3%
BOARD OF ELECTIONS	1,236,174	1,199,075		97.0%
RECORDER	496,888	444,332	2,598	89.9%
OFFICE OF MGT AND BUDGET	315,616	278,826		88.3%
INFORMATION SYSTEMS DIVISION	2,179,364	1,994,961	998	91.6%
ADMIN BLDG MAILROOM	44,962	40,524	245	90.7%
BCC PUBLIC INFORMATION	198,182	185,363		93.5%
ECONOMIC DEVELOPMENT	8,812,053	2,831,798		32.1%
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		99.5%
JURY COMMISSION	178,510	172,815		96.8%
LAW LIBRARY	142,299	140,488		98.7%
DOMESTIC RELATIONS COURT	944,685	910,316		96.4%
JUVENILE COURT	1,305,527	1,231,413		94.3%
PROBATE COURT	343,370	337,002		98.1%
CLERK OF COMMON PLEAS COURTS	953,182	919,907		96.5%
CLERK MUNICIPAL COURT	1,260,062	1,223,724		97.1%
PUBLIC DEFENDER	1,084,262	1,079,454		99.6%
MUNICIPAL COURT	932,034	918,274		98.5%
DUI COURT	102,352	46,506		45.4%
JUDICIAL NON-RECURRING				
DITCH MAINTENANCE	2,500	-		0.0%
COMMUNICATIONS CENTER	2,381,706	2,089,528		87.7%
BUILDING INSPECTION	885,602	810,574		91.5%
PERMIT CENTRAL	289,063	256,693		88.8%
PUBLIC SAFETY GRANTS	1,627,283	1,623,221		99.8%
COUNTY CORONER	262,997	257,398		97.9%
COMMON PLEAS ADULT PROBATION	840,743	793,215		94.3%
JUVENILE DETENTION	1,177,018	1,159,483		98.5%
YOUTH AND COMM PARTNERSHIP	96,470	35,948		37.3%
JUVENILE PROBATION	402,437	386,694		96.1%
SHERIFF	14,320,372	14,229,718		99.4%
MUNI.COURT ADULT PROBATION	652,630	607,554		93.1%
PUBLIC SAFETY NON-RECURRING				
TB CLINIC	41,516	41,516		100.0%
OTHER HEALTH	300,000	143,569		47.9%
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	233,708		70.0%
PLANNING COMMISSION	4,350	825		19.0%
<b>REPORT TOTAL</b>	<b>\$ 62,556,268</b>	<b>\$ 53,652,970</b>	<b>\$ 16,705</b>	<b>85.8%</b>

(Continued)

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**GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS  
2006**

DEPARTMENT	YEAR TO DATE					PERCENT EXPENDED
	ORIGINAL APPROPRIATION	AMENDED APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES AS OF 12/31/06		
BOARD OF COUNTY COMMISSIONERS	\$ 1,019,099	\$ 1,019,099	\$ 959,191	\$ 12,527	94.12%	
HUMAN RESOURCES DEPARTMENT	288,113	282,063	263,611	3,012	93.46%	
INSURANCE/HEALTH/JUDGMENTS	681,000	676,000	673,303	0	99.60%	
FACILITIES MANAGEMENT	2,767,317	2,932,743	2,673,982	217,248	91.18%	
CAPITAL EXPENDITURES - GEN FND	828,750	872,815	768,591	52,810	88.06%	
RECORDS RETENTION	191,369	195,369	174,443	14,298	89.29%	
L&E GRANTS/TRANSFERS/ADVANCES	819,688	706,052	646,071	21,196	91.50%	
AUDITOR - GENERAL OFFICE	1,390,176	1,391,786	1,314,269	3,408	94.43%	
BUDGET COMMISSION	1,400	1,400	1,125	0	80.36%	
BOARD OF REVISION	5,000	5,000	4,461	0	89.22%	
BUREAU OF INSPECTION - AUDIT	92,682	99,600	99,137	79	99.54%	
TREASURER	754,119	754,119	632,484	13,022	83.87%	
PROSECUTING ATTORNEY	2,433,864	2,472,881	2,408,343	23,232	97.39%	
BOARD OF ELECTIONS	1,148,197	1,148,197	1,084,816	1,650	94.48%	
RECORDER	519,868	518,779	485,101	2,208	93.51%	
OFFICE OF MGT AND BUDGET	327,532	317,532	281,283	10,077	88.58%	
INFORMATION SYSTEMS DIVISION	1,884,597	1,858,866	1,715,991	93,552	92.31%	
ADMIN BLDG MAILROOM	44,962	60,812	55,391	3,389	91.09%	
BCC PUBLIC INFORMATION	197,527	197,527	186,280	3,542	94.31%	
ECONOMIC DEVELOPMENT	764,077	6,662,831	6,612,601	11,770	99.25%	
L&E NON-RECURRING	2,346,290	2,380,700	1,459,027	1,273	61.29%	
COURT OF APPEALS	149,962	149,962	143,960	0	96.00%	
JUDICIAL GRANTS/TRANSFERS/ADV	139,218	139,218	139,218	0	100.00%	
COMMON PLEAS COURT	1,029,463	1,035,715	1,005,329	12,763	97.07%	
JURY COMMISSION	190,497	185,497	180,308	1,035	97.20%	
LAW LIBRARY	147,925	147,925	146,341	0	98.93%	
DOMESTIC RELATIONS COURT	979,364	979,364	924,256	3,871	94.37%	
JUVENILE COURT	1,343,358	1,343,358	1,292,700	16,111	96.23%	
PROBATE COURT	355,074	355,074	345,053	4,347	97.18%	
CLERK OF COMMON PLEAS COURTS	970,676	970,676	935,415	16,877	96.37%	
CLERK MUNICIPAL COURT	1,295,682	1,358,656	1,300,042	13,343	95.69%	
PUBLIC DEFENDER	1,169,449	1,198,292	1,173,226	4,114	97.91%	
MUNICIPAL COURT	966,195	976,893	970,851	3,028	99.38%	
DUI COURT	109,014	143,253	135,041	48	94.27%	
JUDICIAL NON-RECURRING	389,900	385,718	339,945	0	88.13%	
DITCH MAINTENANCE	2,500	2,500	0	0	0.00%	
COMMUNICATIONS CENTER	2,462,453	2,388,584	2,134,699	48,925	89.37%	
BUILDING INSPECTION	996,671	996,671	872,128	29,983	87.50%	
PERMIT CENTRAL	285,540	284,810	266,746	5,473	93.66%	
PUBLIC SAFETY GRANTS	1,554,276	1,538,578	1,157,978	7,231	75.26%	
COUNTY CORONER	268,270	282,228	254,049	23,777	90.02%	
COMMON PLEAS ADULT PROBATION	866,962	866,962	844,358	2,494	97.39%	
JUVENILE DETENTION	1,289,932	1,289,932	1,233,747	21,044	95.64%	
YOUTH AND COMM PARTNERSHIP	24,118	24,118	413	0	1.71%	
JUVENILE PROBATION	407,014	407,014	386,718	1,930	95.01%	
SHERIFF ADMINISTRATION	14,598,892	14,708,718	14,329,840	162,466	97.42%	
MUNI.COURT ADULT PROBATION	679,333	679,333	624,082	563	91.87%	
PUBLIC SAFETY NON-RECURRING	543,320	544,813	544,676	0	99.97%	
TB CLINIC	41,516	41,516	41,516	0	100.00%	
OTHER HEALTH	300,000	300,000	156,744	128,448	52.25%	
HUMAN SERVICES GRANTS	1,182,651	1,152,651	1,143,071	0	99.17%	
VETERANS SERVICE COMMISSION	1,128,066	1,158,066	1,151,531	0	99.44%	
HUMAN SERVICES NON-RECURRING	97,600	97,600	97,600	0	100.00%	
DEPT OF COMM PLANNING & DEVEL	368,135	331,805	300,564	4,771	90.58%	
PLANNING COMMISSION	4,350	2,850	825	1,740	28.95%	
<b>REPORT TOTAL</b>	<b>\$ 54,843,003</b>	<b>\$ 61,022,521</b>	<b>\$ 57,072,471</b>	<b>\$ 1,002,675</b>	<b>93.53%</b>	

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