

CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

2009 FIRST QUARTER REPORT



Linda L. Fraley

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2009 First Quarter Financial Report

Date: April 13, 2009

I am pleased to present you with a 2009 1st Quarter Financial Report on the County's revenues and expenditures of the General Fund. This report is to provide accurate and timely financial information on a quarterly basis to the elected officials.

Revenues

- The County estimated \$50,711,908 in General Fund revenue for 2009. As of March 31, 2009, the County has received \$15,404,010; 30.4% of the amount estimated.
- The County received \$555,519 less revenue for the period ended March 31, 2009 than in the same period of 2008.

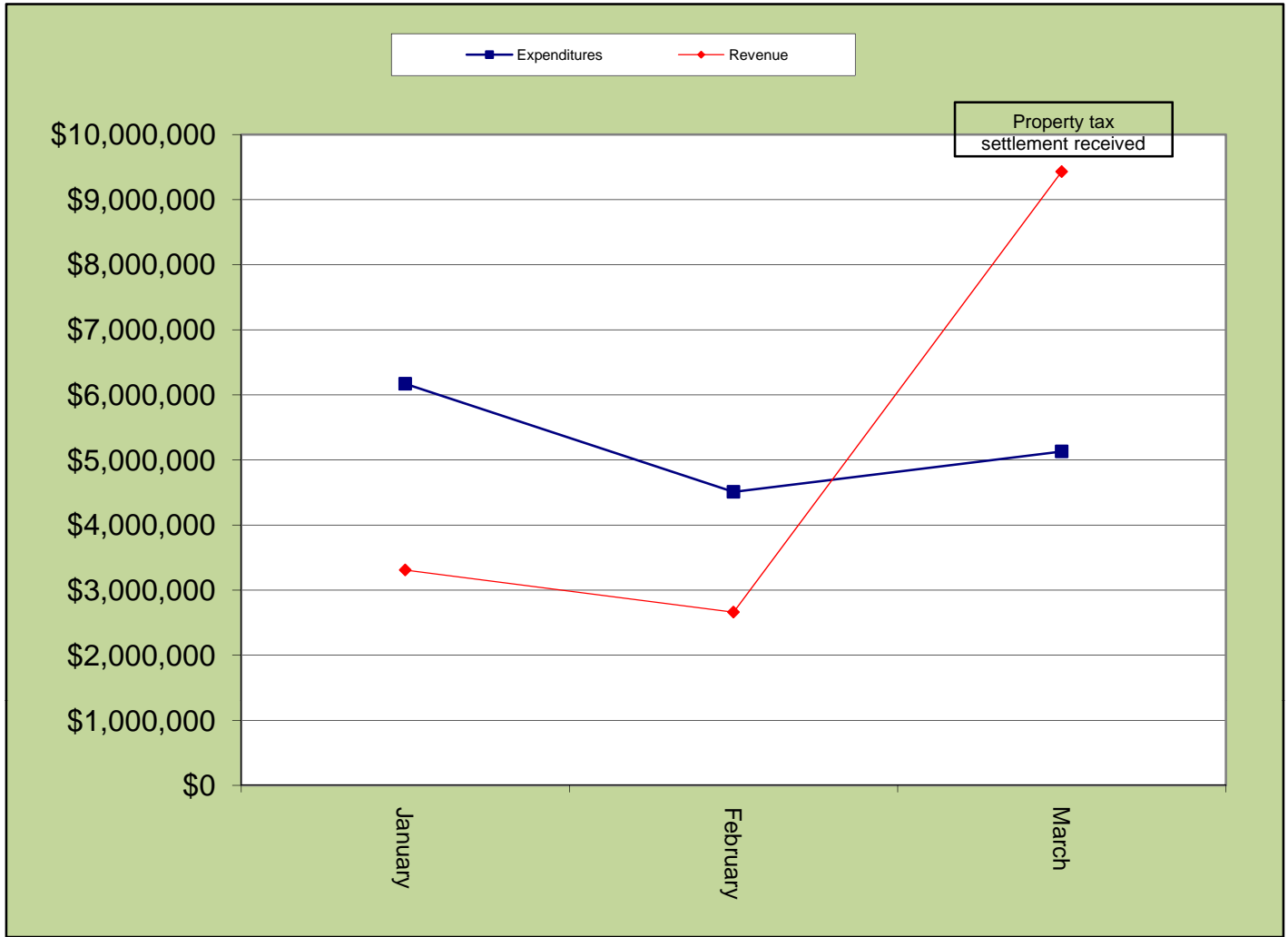
Expenditures

General Fund appropriations were \$57,476,349 as of March 31, 2009. The County spent and encumbered \$19,850,452 (34.5%) as of March 31, 2009.

For the period ended March 31, 2009, expenditures exceeded revenues by \$412,960 (2.7%).

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.

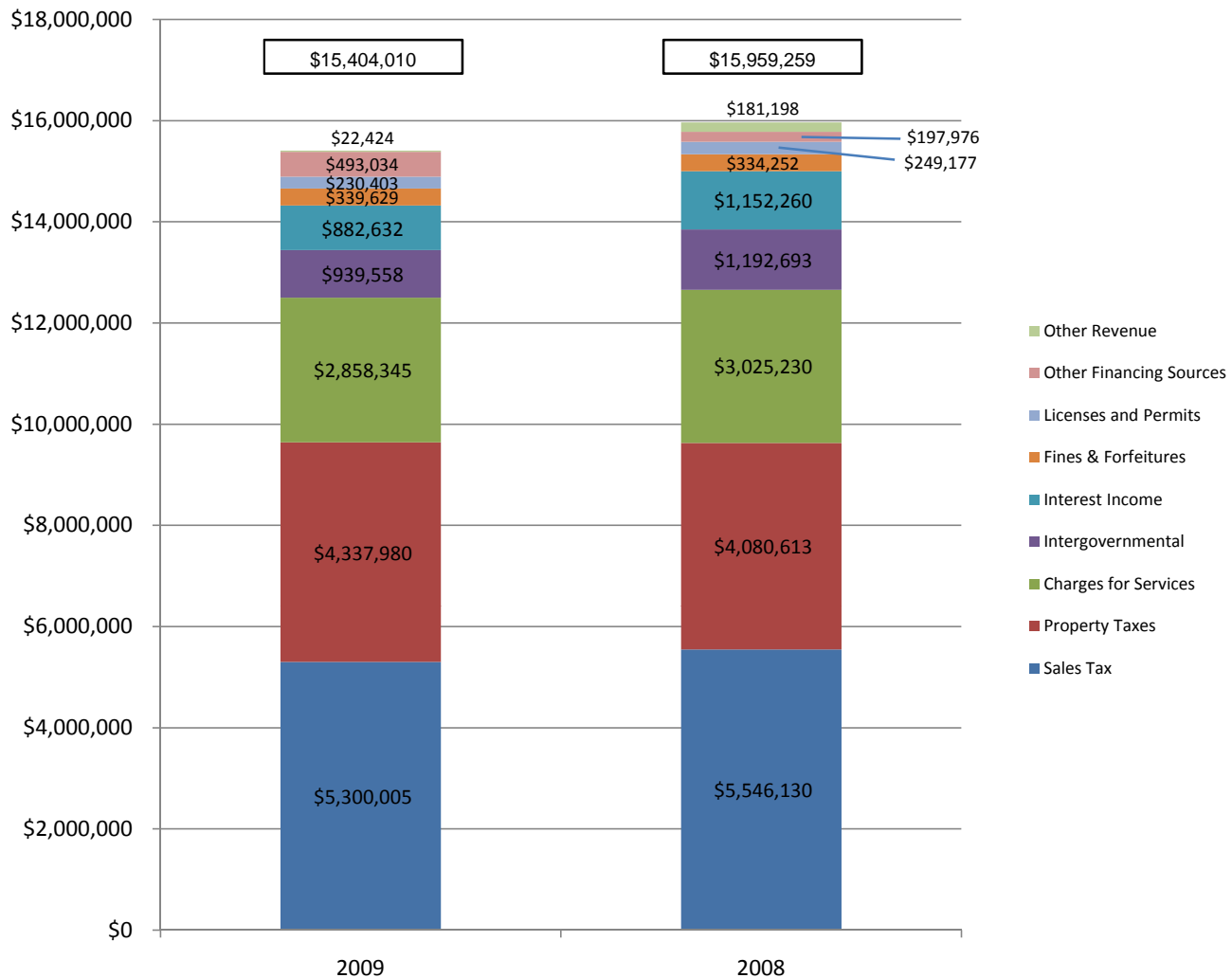
General Fund Analysis For 2009



	Revenues	Expenditures
January	\$ 3,308,995	\$ 6,172,194
February	2,661,366	4,511,332
March	<u>9,433,649</u>	<u>5,133,444</u>
Y-T-D	<u>\$ 15,404,010</u>	<u>\$ 15,816,970</u>

Percent of Revenues
in Excess of Expenses -2.7%

General Fund Revenue as of March 31, 2009



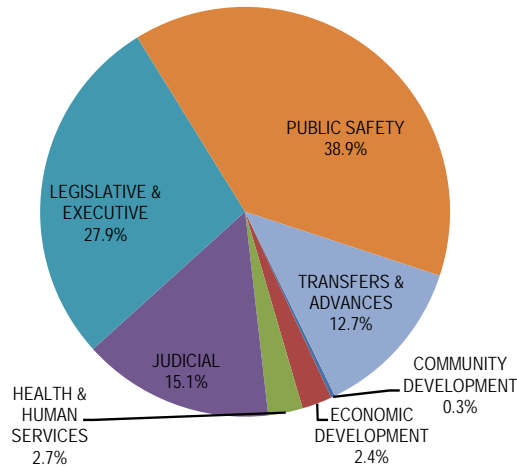
Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets and reimbursements.
 Other Revenue includes leases, donations, witness fees and insurance claims.

The most significant revenue of the County's General Fund is sales tax. The County collects a 1% sales tax on purchases made in Clermont County. Sales tax makes up approximately 34% of the total General Fund Revenue. As of March 31, 2009, the County collected \$5,300,005 in sales tax. This is \$246,125 less than in 2008.

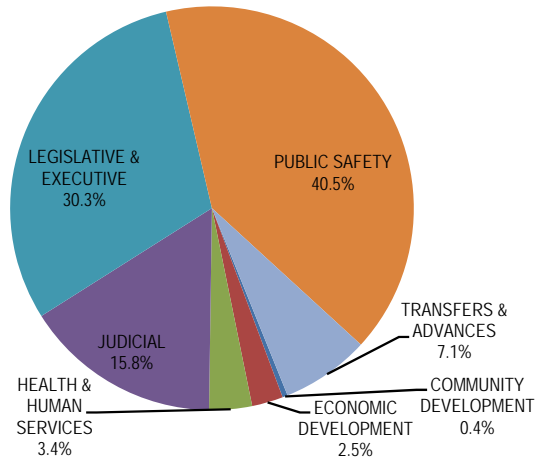
Two other significant revenues of the General Fund are property taxes and charges for services. Together this makes up approximately 47% of the General Fund revenue. Property taxes are paid twice a year and the General Fund receives the taxes in March and August. This is \$4.3 million of the total General Fund Revenue an increase of \$257,000 from 2008. Charges for services is \$2.9 million of total General Fund revenue.

General Fund Expenditures by Program

**For the Period Ending
March 31, 2009
\$15,816,970**



**For the Period Ending
March 31, 2008
\$15,789,971**



LEGISLATIVE & EXECUTIVE	
ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.3%
BCC PUBLIC INFORMATION	0.3%
BOARD OF COUNTY COMMISSIONERS	1.7%
BOARD OF ELECTIONS	1.3%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.3%
CAPITAL EXPENDITURES - GEN FND	0.4%
FACILITIES MANAGEMENT	5.9%
HUMAN RESOURCES DEPARTMENT	0.3%
INFORMATION SYSTEMS DIVISION	3.9%
INSURANCE/HEALTH/JUDGMENTS	3.6%
L&E GRANTS/TRANSFERS/ADVANCES	0.4%
L&E NON-RECURRING	0.2%
OFFICE OF MGT AND BUDGET	0.4%
PROSECUTING ATTORNEY	4.4%
RECORDER	0.7%
RECORDS RETENTION	0.3%
TREASURER	1.4%
LEGISLATIVE & EXECUTIVE Total	27.9%

JUDICIAL	
COURT OF APPEALS	0.0%
CLERK MUNICIPAL COURT	2.3%
CLERK OF COMMON PLEAS COURTS	1.9%
COMMON PLEAS COURT	2.0%
DOMESTIC RELATIONS COURT	1.7%
DUI COURT	0.2%
JUDICIAL GRANTS/TRANSFERS/ADV	0.0%
JUDICIAL NON-RECURRING	0.0%
JURY COMMISSION	0.3%
JUVENILE COURT	2.2%
LAW LIBRARY	0.2%
MUNICIPAL COURT	1.6%
PROBATE COURT	0.6%
PUBLIC DEFENDER	2.1%
JUDICIAL Total	15.1%

COMMUNITY DEVELOPMENT	
DEPT OF COMM PLANNING & DEVEL	0.3%
PLANNING COMMISSION	0.0%
COMMUNITY DEVELOPMENT Total	0.3%

ECONOMIC DEVELOPMENT	
ECONOMIC DEVELOPMENT	2.4%
ECONOMIC DEVELOPMENT Total	2.4%

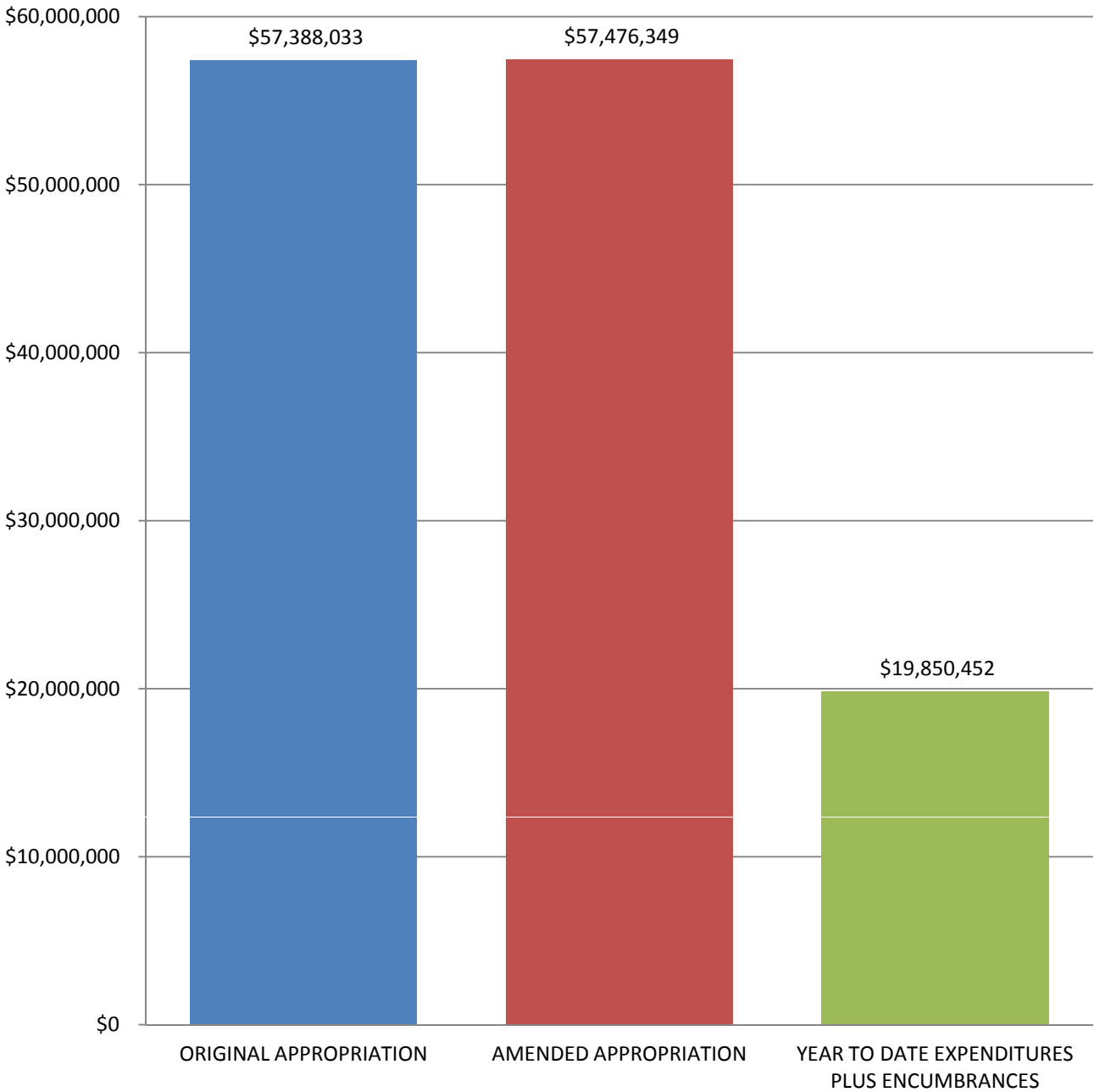
HEALTH & HUMAN SERVICES	
HUMAN SERVICES GRANTS	0.1%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.4%
TB CLINIC	0.1%
VETERANS SERVICE COMMISSION	2.1%
HEALTH & HUMAN SERVICES Total	2.7%

PUBLIC SAFETY	
BUILDING INSPECTION	1.3%
COMMON PLEAS ADULT PROBATION	1.7%
COMMUNICATIONS CENTER	6.5%
COUNTY CORONER	0.4%
JUVENILE DETENTION	2.3%
JUVENILE PROBATION	0.7%
MUNI.COURT ADULT PROBATION	1.3%
PERMIT CENTRAL	0.3%
PUBLIC SAFETY GRANTS	0.2%
PUBLIC SAFETY NON-RECURRING	0.1%
SHERIFF	24.1%
PUBLIC SAFETY Total	38.9%

Below are some of the highlights of General Fund Expenditures in the first quarter of 2009 compared to the first quarter of 2008:

- Salaries and Fringe Benefits decreased by \$530,268 due to a decrease in overtime costs, movement of salaries and benefits to other funds, and the healthcare holiday in January.
- Purchased Services decreased by \$173,829 due to the timing of contracts being paid.
- Utilities increased by \$202,151 due to an increase in cost on gas and electric.
- Transfers and Advances increased by \$894,555 due to transfers made to the capital project funds for replacement and improvement reserves.

2009 General Fund Budget



As of March 31, 2009, 34.5% of the General Fund appropriations have been expended and encumbered.

GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS

NAME	DESC	APPROPRIATION	APPROPRIATION	EXPENDITURES	ENCUMBRANCES	PERCENT
		ORIGINAL	AMENDED	YEAR TO DATE	YEAR TO DATE	EXPENDED OF APPROPRIATIONS
AUDITOR	AUDITOR - BMV	300,870	300,870	75,392	5,376	25.06%
	AUDITOR - GENERAL OFFICE	955,967	955,967	260,585	39,387	27.26%
	BUDGET COMMISSION	1,200	1,200	491	0	40.95%
	BUREAU OF INSPECTION - AUDIT	105,950	105,950	33,621	0	31.73%
	TAX MAP - AUDITOR	104,134	104,134	21,941	15,472	21.07%
AUDITOR Total		1,468,121	1,468,121	392,031	60,235	26.70%
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	42,967	42,967	8,419	9,768	19.59%
	BCC PUBLIC INFORMATION	195,266	195,266	50,041	2,681	25.63%
	BOARD OF COUNTY COMMISSIONERS	1,006,612	1,002,673	266,145	44,930	26.54%
	BUILDING INSPECTION	796,730	802,170	195,850	67,016	24.42%
	CAPITAL EXPENDITURES - GEN FND	550,434	549,494	0	261,629	0.00%
	COMMUNICATIONS CENTER	2,410,809	2,410,809	993,548	261,644	41.21%
	DEPT OF COMM PLANNING & DEVEL	225,184	225,184	46,226	7,509	20.53%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	813,698	688,198	371,050	142,175	53.92%
	FACILITIES MANAGEMENT	3,037,943	3,045,704	722,937	1,515,435	23.74%
	HUMAN RESOURCES DEPARTMENT	200,129	200,129	52,467	5,437	26.22%
	HUMAN SERVICES GRANTS	1,063,027	1,063,027	225,863	0	21.25%
	HUMAN SERVICES NON-RECURRING	126,000	252,000	126,000	0	50.00%
	INFORMATION SYSTEMS DIVISION	2,034,246	2,034,246	584,793	129,462	28.75%
	INSURANCE/HEALTH/JUDGMENTS	633,900	633,900	566,724	0	89.40%
	JUDICIAL GRANTS/TRANSFERS/ADV	172,860	172,860	90,000	0	52.07%
	JUDICIAL NON-RECURRING	375,600	814,600	439,000	0	53.89%
	L&E GRANTS/TRANSFERS/ADVANCES	768,799	768,799	185,809	250,517	24.17%
	L&E NON-RECURRING	3,405,774	3,619,509	342,980	0	9.48%
	OFFICE OF MGT AND BUDGET	263,271	263,271	55,086	8,237	20.92%
	OTHER HEALTH	432,600	432,600	31,016	400,606	7.17%
	PERMIT CENTRAL	252,819	252,819	52,400	3,303	20.73%
	PLANNING COMMISSION	2,400	2,400	736	158	30.68%
	PUBLIC SAFETY GRANTS	988,850	988,850	251,000	10,000	25.38%
	PUBLIC SAFETY NON-RECURRING	354,437	584,791	255,640	0	43.71%
	RECORDS RETENTION	196,374	196,374	40,737	17,737	20.74%
	TB CLINIC	45,000	45,000	22,500	22,500	50.00%
BOARD OF COUNTY COMMISSIONERS Total		20,396,729	21,288,640	5,976,969	3,160,744	28.08%
BOARD OF ELECTIONS	BOARD OF ELECTIONS	1,113,759	1,113,759	210,307	3,937	18.88%
BOARD OF ELECTIONS Total		1,113,759	1,113,759	210,307	3,937	18.88%
CLERK MUNICIPAL COURT	CLERK MUNICIPAL COURT	1,327,872	1,324,962	364,616	82,210	27.52%
CLERK MUNICIPAL COURT Total		1,327,872	1,324,962	364,616	82,210	27.52%
CLERK OF COMMON PLEAS COURTS	CLERK OF COMMON PLEAS COURTS	1,000,103	998,265	294,802	79,061	29.53%
CLERK OF COMMON PLEAS COURTS Total		1,000,103	998,265	294,802	79,061	29.53%
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	1,013,068	1,013,068	255,634	112	25.23%
	COMMON PLEAS COURT	1,264,732	1,264,732	307,128	7,103	24.28%
	COURT OF APPEALS	164,840	164,840	0	0	0.00%
	DOMESTIC RELATIONS COURT	1,004,904	1,004,904	275,623	7,907	27.43%
	JURY COMMISSION	187,386	187,386	45,845	2,549	24.47%
	LAW LIBRARY	149,453	149,453	34,151	0	22.85%
COMMON PLEAS COURT Total		3,784,383	3,784,383	918,381	17,671	24.27%
COUNTY CORONER	COUNTY CORONER	303,026	301,489	51,086	53,610	16.94%
COUNTY CORONER Total		303,026	301,489	51,086	53,610	16.94%
JUVENILE & PROBATE COURT	JUVENILE COURT	1,345,823	1,345,823	329,529	30,361	24.49%
	JUVENILE DETENTION	1,480,970	1,480,970	351,887	112,795	23.76%
	JUVENILE PROBATION	409,458	409,458	104,755	1,793	25.58%
	PROBATE COURT	355,919	355,919	85,868	0	24.13%
JUVENILE & PROBATE COURT Total		3,592,170	3,592,170	872,039	144,949	24.28%
MUNICIPAL COURT	DUI COURT	113,078	113,078	25,450	0	22.51%
	MUNI COURT ADULT PROBATION	651,991	651,991	164,818	13,160	25.28%
	MUNICIPAL COURT	981,361	981,361	249,886	29,301	25.46%
	MUNI CRT ELECTRONIC MONITORING	135,781	135,781	31,105	18,633	22.91%
MUNICIPAL COURT Total		1,882,211	1,882,211	471,259	61,094	25.04%
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	805,419	805,419	213,262	3,682	26.48%
	PROS JUV/ADULT PROTECTION DIV	207,710	207,710	45,483	0	21.90%
	PROSECUTING ATTORNEY	481,808	479,914	141,589	25,248	29.50%
	PROSECUTOR'S CIVIL DIVISION	704,332	705,272	178,228	13,944	25.27%
	PROSECUTOR'S MUNI CRIM DIV	401,152	401,152	109,819	2,379	27.38%
PROSECUTING ATTORNEY Total		2,600,421	2,599,467	688,382	45,253	26.48%
PUBLIC DEFENDER	PUBLIC DEFENDER	1,287,537	1,287,537	326,712	24,439	25.37%
PUBLIC DEFENDER Total		1,287,537	1,287,537	326,712	24,439	25.37%
RECORDER	RECORDER	464,726	463,008	111,518	12,243	24.09%
RECORDER Total		464,726	463,008	111,518	12,243	24.09%
SHERIFF	CCSO CIVIL	468,717	468,717	119,459	2,090	25.49%
	CCSO COURT SERVICES	1,350,206	1,278,958	350,995	8,327	27.44%
	CCSO CRIME LAB	54,467	54,467	13,972	491	25.65%
	CCSO INVESTIGATION	764,304	764,304	188,310	8,999	24.64%
	CCSO ROAD PATROL	4,218,258	3,578,628	1,118,317	21,198	31.25%
	CCSO SCALES PROGRAM	78,746	78,746	21,531	0	27.34%
	CCSO SUPPORT	153,727	153,727	39,415	3,204	25.64%
	JAIL ADMINISTRATION	325,566	325,566	83,064	1,499	25.51%
	JAIL CORRECTIONS	6,290,182	6,290,182	1,520,520	634,268	24.17%
	JAIL KITCHEN	700,558	700,558	160,890	79,835	22.97%
	JAIL MAINTENANCE	240,754	240,754	55,149	12,389	22.91%
	PUBLIC SAFETY FLEET MAINT	490,000	410,150	54,920	45,080	13.39%
	SHERIFF ADMINISTRATION	802,962	800,426	232,951	35,362	29.10%
SHERIFF Total		15,938,447	15,145,183	3,959,496	852,742	26.14%
TREASURER	TREASURER	699,215	697,841	193,883	82,829	27.78%
TREASURER Total		699,215	697,841	193,883	82,829	27.78%
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	738,227	738,227	140,868	10,079	19.08%
	VETERANS SERVICE PUBLIC ASSISTANCE	791,086	791,086	187,008	0	23.64%
VETERANS SERVICE COMMISSION Total		1,529,313	1,529,313	327,876	10,079	21.44%
Grand Total		57,388,033	57,476,349	15,159,356	4,691,096	26.37%

This report is on a budgetary basis. Expenditures based on a prior year purchase order are not included in this report.