

# CLERMONT COUNTY, OHIO



**LINDA L. FRALEY, AUDITOR**

**2009 SECOND QUARTER REPORT**



***Linda L. Fraley***

Clermont County Auditor

To: Elected Officials

From: Linda L. Fraley, Auditor

RE: 2009 Second Quarter Financial Report

Date: July 31, 2009

I am pleased to present you with a 2009 2nd 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 June 30, 2009, the County has received \$25,824,786; 50.9% of the amount estimated.
- The County received \$2,586,179 less revenue for the period ended June 30, 2009 than in the same period of 2008.

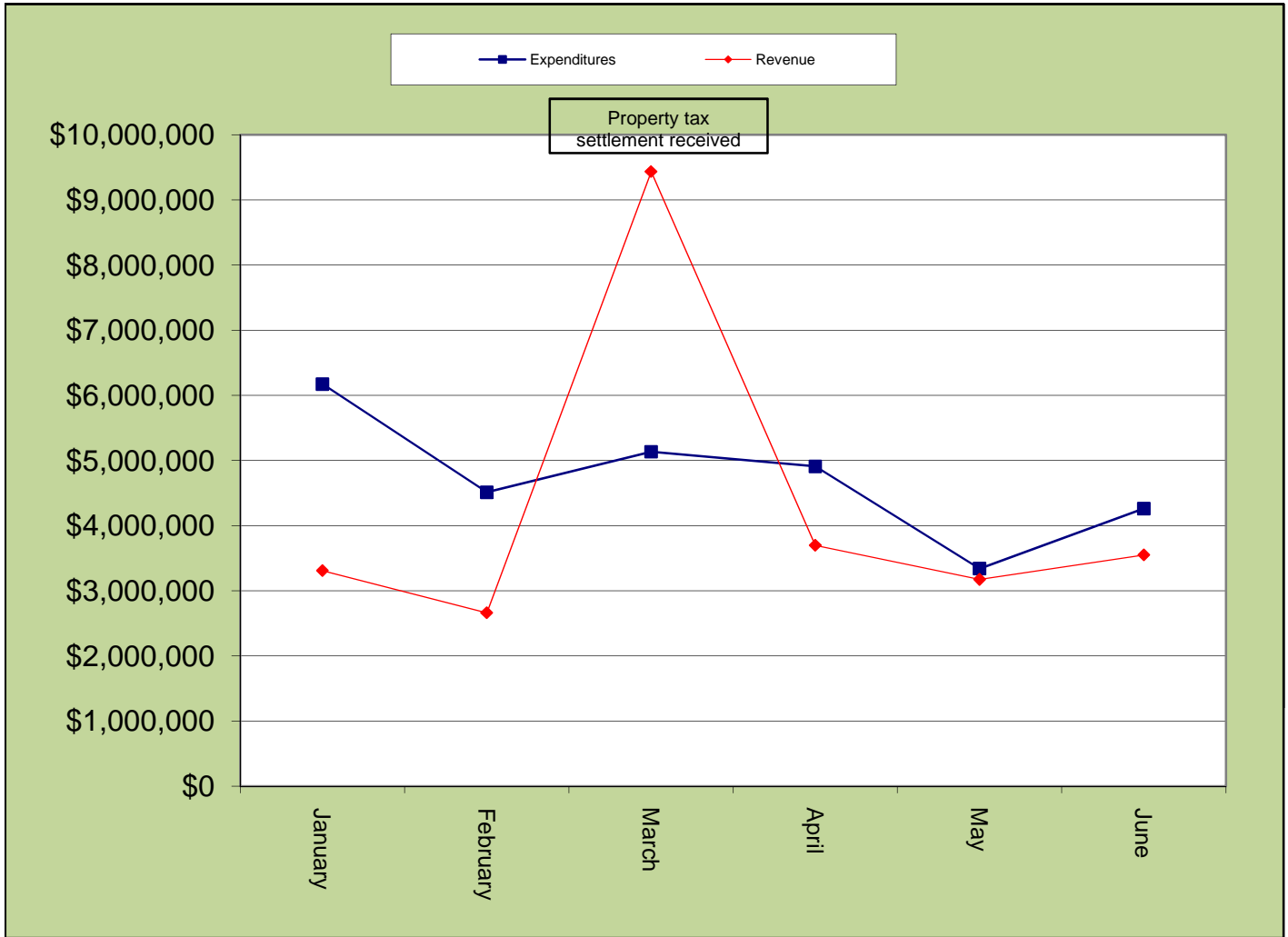
#### Expenditures

General Fund appropriations were \$57,563,488 as of June 30, 2009. The County spent and encumbered \$30,910,723 (53.7%) as of June 30, 2009.

For the period ended June 30, 2009, expenditures exceeded revenues by \$2,504,737 (9.7%).

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.

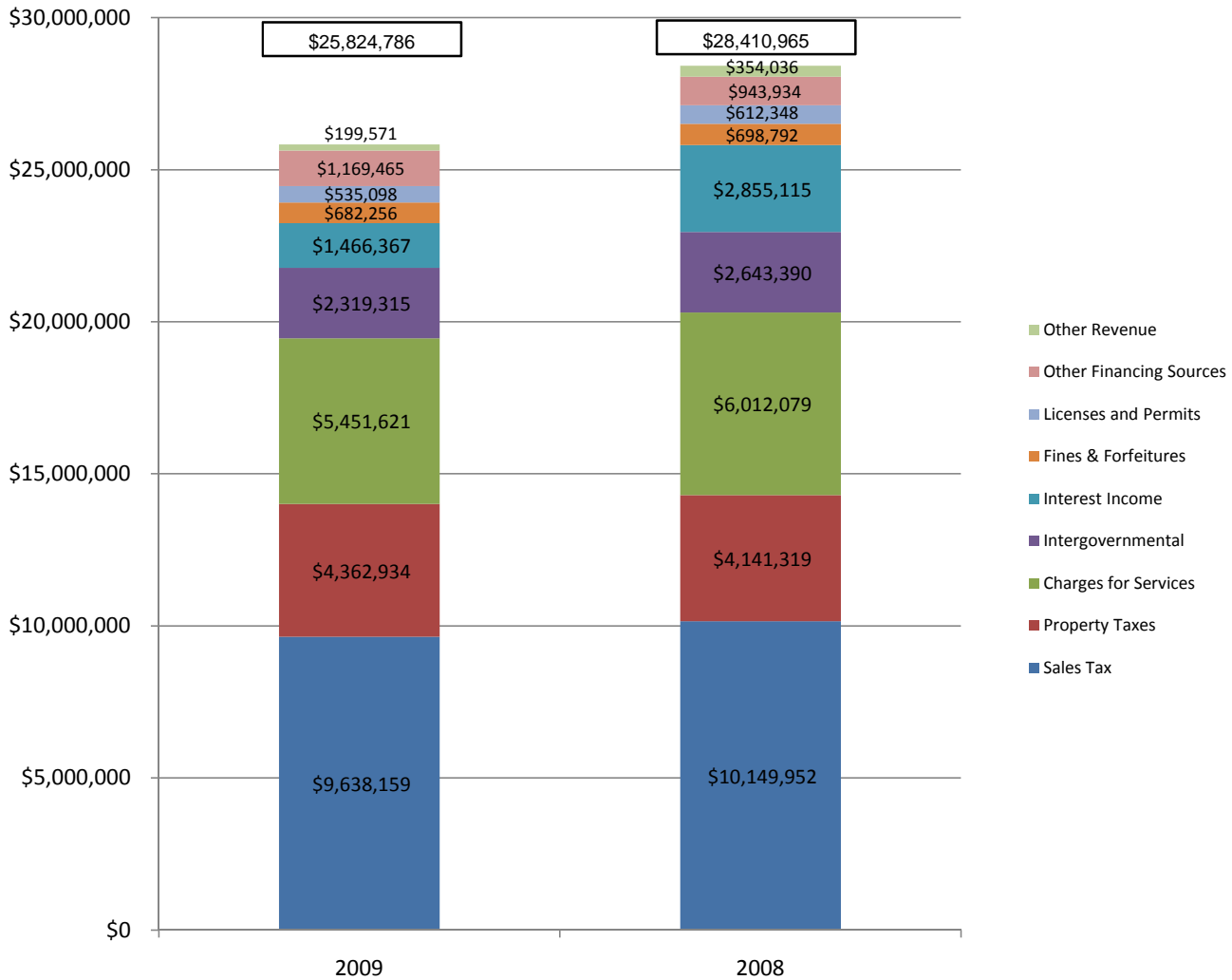
## General Fund Analysis For 2009



	<b>Revenues</b>	<b>Expenditures</b>
January	\$ 3,308,995	\$ 6,172,194
February	2,661,366	4,511,332
March	9,433,649	5,133,444
April	3,697,363	4,909,673
May	3,173,799	3,340,827
June	<u>3,549,614</u>	<u>4,262,053</u>
Y-T-D	<u>\$ 25,824,786</u>	<u>\$ 28,329,523</u>

Percent of Revenues  
in Excess of Expenses -9.7%

## General Fund Revenue as of June 30, 2009



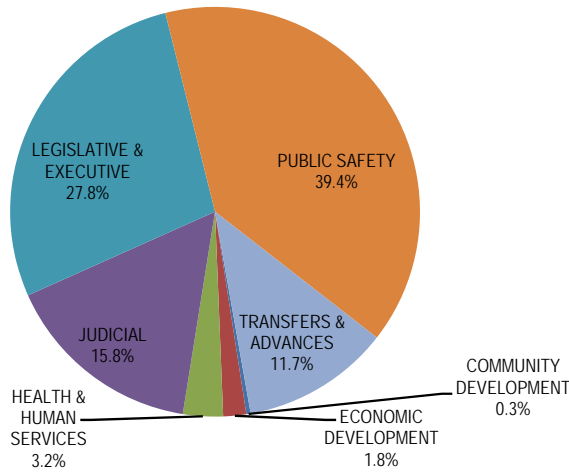
Other Financing Sources includes operating transfers, advances, proceeds from sale of fixed assets and reimbursements.  
 Other Revenue includes leases, donations, witness fees and insurance claims.

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 37% of the total General Fund Revenue. As of June 30, 2009, the County collected \$9,638,159 in sales tax. This is \$511,793 less than in 2008.

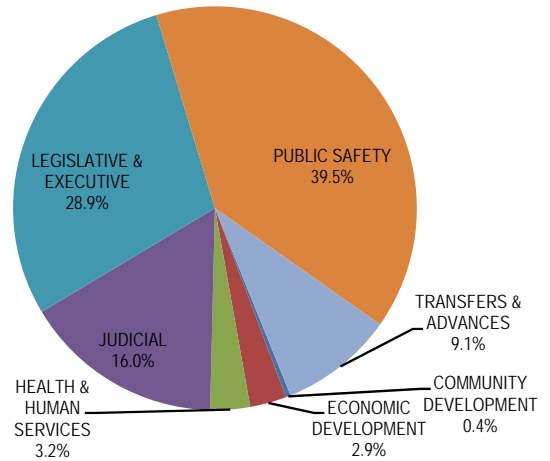
Two other significant revenues of the General Fund are property taxes and charges for services. Together this makes up approximately 38% of the General Fund revenue. Property taxes are paid twice a year and the General Fund receives the taxes in March and August. This is \$4.4 million of the total General Fund Revenue an increase of \$221,600 from 2008. Charges for services is \$5.5 million of total General Fund revenue a decrease of \$460,500 from 2008.

## General Fund Expenditures by Program

**For the Period Ending  
June 30, 2009  
\$28,329,523**



**For the Period Ending  
June 30, 2008  
\$29,516,813**



LEGISLATIVE & EXECUTIVE	
ADMIN BLDG MAILROOM	0.1%
AUDITOR	2.4%
BCC PUBLIC INFORMATION	0.3%
BOARD OF COUNTY COMMISSIONERS	1.8%
BOARD OF ELECTIONS	1.7%
BOARD OF REVISION	0.0%
BUDGET COMMISSION	0.0%
BUREAU OF INSPECTION - AUDIT	0.2%
CAPITAL EXPENDITURES - GEN FND	0.9%
FACILITIES MANAGEMENT	5.6%
HUMAN RESOURCES DEPARTMENT	0.4%
INFORMATION SYSTEMS DIVISION	3.6%
INSURANCE/HEALTH/JUDGMENTS	2.3%
L&E GRANTS/TRANSFERS/ADVANCES	0.7%
L&E NON-RECURRING	0.3%
OFFICE OF MGT AND BUDGET	0.4%
PROSECUTING ATTORNEY	4.6%
RECORDER	0.7%
RECORDS RETENTION	0.4%
TREASURER	1.4%
<b>LEGISLATIVE &amp; EXECUTIVE Total</b>	<b>27.8%</b>

JUDICIAL	
COURT OF APPEALS	0.0%
CLERK MUNICIPAL COURT	2.4%
CLERK OF COMMON PLEAS COURTS	1.8%
COMMON PLEAS COURT	2.1%
DOMESTIC RELATIONS COURT	1.8%
DUI COURT	0.2%
JUDICIAL GRANTS/TRANSFERS/ADV	0.0%
JUDICIAL NON-RECURRING	0.0%
JURY COMMISSION	0.4%
JUVENILE COURT	2.4%
LAW LIBRARY	0.2%
MUNICIPAL COURT	1.7%
PROBATE COURT	0.6%
PUBLIC DEFENDER	2.2%
<b>JUDICIAL Total</b>	<b>15.8%</b>

COMMUNITY DEVELOPMENT	
DEPT OF COMM PLANNING & DEVEL	0.3%
PLANNING COMMISSION	0.0%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>0.3%</b>

ECONOMIC DEVELOPMENT	
ECONOMIC DEVELOPMENT	1.8%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>1.8%</b>

HEALTH & HUMAN SERVICES	
HUMAN SERVICES GRANTS	0.1%
HUMAN SERVICES NON-RECURRING	0.0%
OTHER HEALTH	0.4%
TB CLINIC	0.2%
VETERANS SERVICE COMMISSION	2.5%
<b>HEALTH &amp; HUMAN SERVICES Total</b>	<b>3.2%</b>

PUBLIC SAFETY	
BUILDING INSPECTION	1.4%
COMMON PLEAS ADULT PROBATION	1.8%
COMMUNICATIONS CENTER	5.0%
COUNTY CORONER	0.5%
JUVENILE DETENTION	2.5%
JUVENILE PROBATION	0.7%
MUNI.COURT ADULT PROBATION	1.3%
PERMIT CENTRAL	0.4%
PUBLIC SAFETY GRANTS	0.1%
PUBLIC SAFETY NON-RECURRING	0.1%
SHERIFF	25.6%
<b>PUBLIC SAFETY Total</b>	<b>39.4%</b>

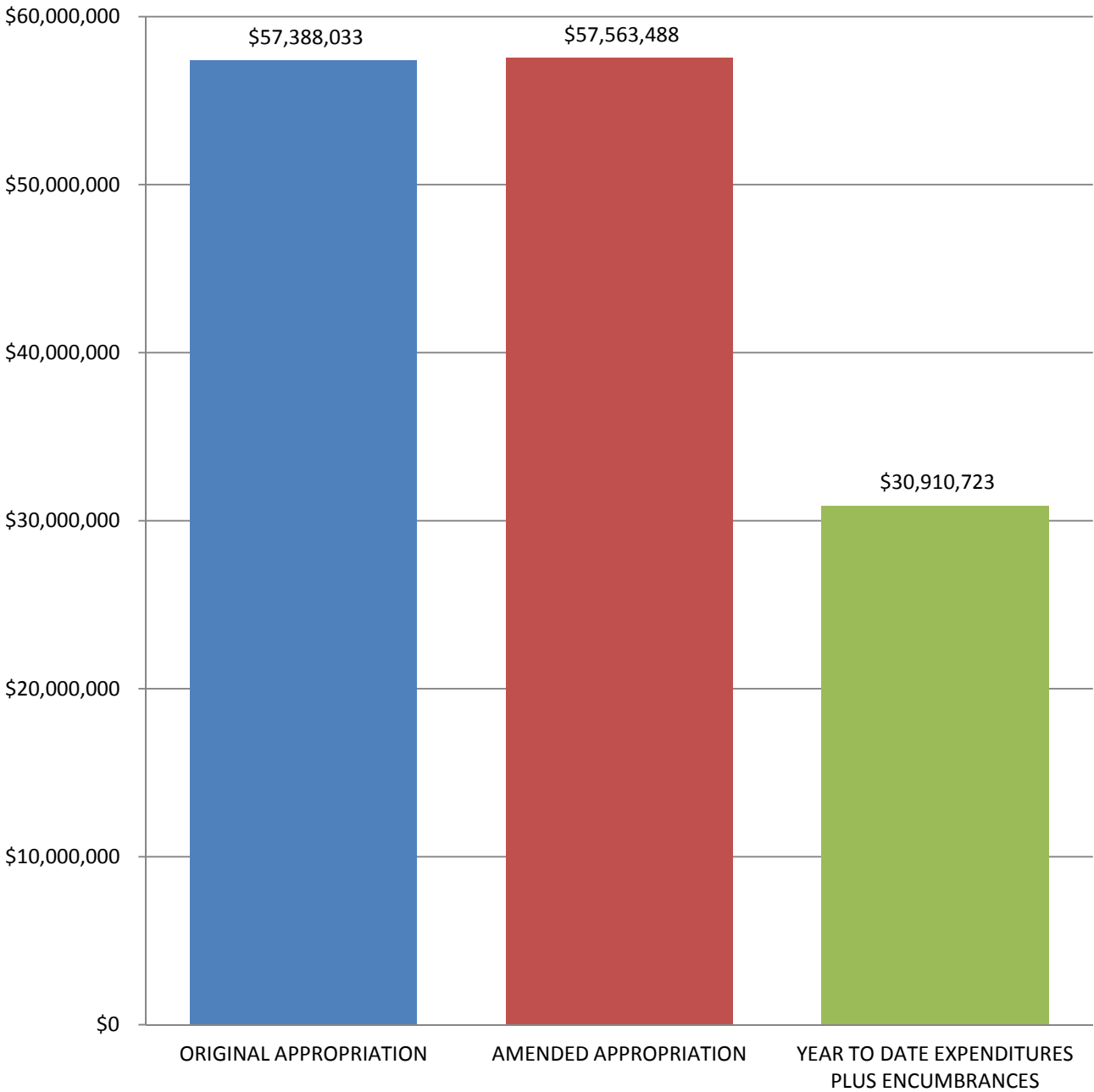
Below are some of the highlights of General Fund Expenditures in the second quarter of 2009 compared to the second quarter of 2008:

- Capital Expenditures decreased by \$314,376 due to expenditures in 2008 related to the MSS Building repairs needed.
- Economic Development expenditures decreased by \$347,044 due to taxes paid in 2008 on the Ivy Pointe land.

Sheriff's Office expenditures decreased by \$493,942 due to costs related to contracted deputies are now being accounted in a separate fund.

Transfers and Advances increased by \$620,565 due to replacement and improvement transfers made to the capital project funds in 2009.

# 2009 General Fund Budget



As of June 30, 2009, 53.7% of the General Fund appropriations have been expended and encumbered.

**GENERAL FUND EXPENDITURES COMPARED TO APPROPRIATIONS**

NAME	DESC	APPROPRIATION ORIGINAL	APPROPRIATION AMENDED	EXPENDITURES YEAR TO DATE	PERCENT	
					ENCUMBRANCES YEAR TO DATE	EXPENDED OF APPROPRIATIONS
AUDITOR	AUDITOR - BMV	300,870	300,870	150,226	4,319	49.93%
	AUDITOR - GENERAL OFFICE	955,967	955,967	478,374	33,275	50.04%
	BUDGET COMMISSION	1,200	1,200	691	59	57.62%
	BUREAU OF INSPECTION - AUDIT	105,950	105,950	54,491	0	51.43%
	TAX MAP - AUDITOR	104,134	104,134	47,062	12,879	45.19%
<b>AUDITOR Total</b>		<b>1,468,121</b>	<b>1,468,121</b>	<b>730,845</b>	<b>50,531</b>	<b>49.78%</b>
BOARD OF COUNTY COMMISSIONERS	ADMIN BLDG MAILROOM	42,967	42,967	16,402	6,505	38.17%
	BCC PUBLIC INFORMATION	195,266	195,266	97,157	3,050	49.76%
	BOARD OF COUNTY COMMISSIONERS	1,006,612	1,002,673	499,916	21,381	49.86%
	BUILDING INSPECTION	796,730	802,170	379,222	46,448	47.27%
	CAPITAL EXPENDITURES - GEN FND	550,434	549,494	200,704	184,180	36.53%
	COMMUNICATIONS CENTER	2,410,809	2,385,809	1,383,497	164,236	57.99%
	DEPT OF COMM PLANNING & DEVEL	225,184	225,184	89,561	5,283	39.77%
	DITCH MAINTENANCE	1,000	1,000	0	0	0.00%
	ECONOMIC DEVELOPMENT	813,698	740,337	512,418	77,897	69.21%
	FACILITIES MANAGEMENT	3,037,943	3,045,704	1,380,461	1,030,431	45.32%
	HUMAN RESOURCES DEPARTMENT	200,129	200,129	99,187	4,966	49.56%
	HUMAN SERVICES GRANTS	1,063,027	1,063,027	628,172	18,779	59.09%
	HUMAN SERVICES NON-RECURRING	126,000	252,000	126,000	0	50.00%
	INFORMATION SYSTEMS DIVISION	2,034,246	2,034,246	994,875	99,351	48.91%
	INSURANCE/HEALTH/JUDGMENTS	633,900	693,900	640,905	10,630	92.36%
	JUDICIAL GRANTS/TRANSFERS/ADV	172,860	172,860	112,000	0	64.79%
	JUDICIAL NON-RECURRING	375,600	814,600	439,000	0	53.89%
	L&E GRANTS/TRANSFERS/ADVANCES	768,799	768,799	387,421	120,165	50.39%
	L&E NON-RECURRING	3,405,774	3,619,509	555,180	1,500	15.34%
	LAW LIBRARY	149,453	149,453	68,553	0	45.87%
	OFFICE OF MGT AND BUDGET	263,271	263,271	119,691	2,863	45.46%
	OTHER HEALTH	432,600	432,600	101,637	329,985	23.49%
	PERMIT CENTRAL	252,819	252,819	103,319	14,705	40.87%
	PLANNING COMMISSION	2,400	2,400	736	158	30.68%
	PUBLIC SAFETY GRANTS	988,850	988,850	898,990	10,000	90.91%
	PUBLIC SAFETY NON-RECURRING	354,437	584,791	265,527	0	45.41%
	RECORDS RETENTION	196,374	196,374	101,920	10,878	51.90%
TB CLINIC	45,000	45,000	45,000	0	100.00%	
<b>BOARD OF COUNTY COMMISSIONERS Total</b>		<b>20,546,182</b>	<b>21,525,232</b>	<b>10,247,452</b>	<b>2,163,389</b>	<b>47.61%</b>
BOARD OF ELECTIONS	BOARD OF ELECTIONS	1,113,759	1,113,759	469,161	307	42.12%
<b>BOARD OF ELECTIONS Total</b>		<b>1,113,759</b>	<b>1,113,759</b>	<b>469,161</b>	<b>307</b>	<b>42.12%</b>
CLERK MUNICIPAL COURT	CLERK MUNICIPAL COURT	1,327,872	1,324,962	664,579	55,761	50.16%
<b>CLERK MUNICIPAL COURT Total</b>		<b>1,327,872</b>	<b>1,324,962</b>	<b>664,579</b>	<b>55,761</b>	<b>50.16%</b>
CLERK OF COMMON PLEAS COURTS	CLERK OF COMMON PLEAS COURTS	1,000,103	998,265	508,076	54,561	50.90%
<b>CLERK OF COMMON PLEAS COURTS Total</b>		<b>1,000,103</b>	<b>998,265</b>	<b>508,076</b>	<b>54,561</b>	<b>50.90%</b>
COMMON PLEAS COURT	COMMON PLEAS ADULT PROBATION	1,013,068	1,013,068	491,679	3,188	48.53%
	COMMON PLEAS COURT	1,264,732	1,264,732	598,807	20,853	47.35%
	COURT OF APPEALS	164,840	164,840	0	0	0.00%
	DOMESTIC RELATIONS COURT	1,004,904	1,004,904	503,115	8,711	50.07%
	JURY COMMISSION	187,386	187,386	96,091	735	51.28%
<b>COMMON PLEAS COURT Total</b>		<b>3,634,930</b>	<b>3,634,930</b>	<b>1,689,692</b>	<b>33,487</b>	<b>46.48%</b>
COUNTY CORONER	COUNTY CORONER	303,026	301,489	117,650	32,156	39.02%
<b>COUNTY CORONER Total</b>		<b>303,026</b>	<b>301,489</b>	<b>117,650</b>	<b>32,156</b>	<b>39.02%</b>
JUVENILE & PROBATE COURT	JUVENILE COURT	1,345,823	1,345,823	643,873	37,458	47.84%
	JUVENILE DETENTION	1,480,970	1,480,970	701,997	74,767	47.40%
	JUVENILE PROBATION	409,458	409,458	203,423	1,214	49.68%
	PROBATE COURT	355,919	355,919	166,480	1,241	46.77%
<b>JUVENILE &amp; PROBATE COURT Total</b>		<b>3,592,170</b>	<b>3,592,170</b>	<b>1,715,773</b>	<b>114,681</b>	<b>47.76%</b>
MUNICIPAL COURT	DUI COURT	113,078	113,078	50,948	2,284	45.06%
	MUNI COURT ADULT PROBATION	651,991	651,991	311,095	10,667	47.71%
	MUNICIPAL COURT	981,361	981,361	483,353	19,814	49.25%
	MUNI CRT ELECTRONIC MONITORING	135,781	135,781	59,022	15,860	43.47%
	<b>MUNICIPAL COURT Total</b>		<b>1,882,211</b>	<b>1,882,211</b>	<b>904,417</b>	<b>48,625</b>
PROSECUTING ATTORNEY	PROS COM/PLEAS CRIMINAL APPELL	805,419	805,419	409,304	2,244	50.82%
	PROS JUV/ADULT PROTECTION DIV	207,710	207,710	87,302	0	42.03%
	PROSECUTING ATTORNEY	481,808	479,914	244,033	20,855	50.85%
	PROSECUTOR'S CIVIL DIVISION	704,332	705,272	343,000	12,447	48.63%
	PROSECUTOR'S MUNI CRIM DIV	401,152	401,152	203,807	1,594	50.81%
<b>PROSECUTING ATTORNEY Total</b>		<b>2,600,421</b>	<b>2,599,467</b>	<b>1,287,446</b>	<b>37,140</b>	<b>49.53%</b>
PUBLIC DEFENDER	PUBLIC DEFENDER	1,287,537	1,287,537	632,741	15,878	49.14%
<b>PUBLIC DEFENDER Total</b>		<b>1,287,537</b>	<b>1,287,537</b>	<b>632,741</b>	<b>15,878</b>	<b>49.14%</b>
RECORDER	RECORDER	464,726	463,008	208,706	12,340	45.08%
<b>RECORDER Total</b>		<b>464,726</b>	<b>463,008</b>	<b>208,706</b>	<b>12,340</b>	<b>45.08%</b>
SHERIFF	CCSO CIVIL	468,717	468,717	231,665	1,479	49.43%
	CCSO COURT SERVICES	1,350,206	1,278,958	675,369	11,422	52.81%
	CCSO CRIME LAB	54,467	54,467	26,610	354	48.85%
	CCSO INVESTIGATION	764,304	764,304	367,110	8,919	48.03%
	CCSO ROAD PATROL	4,218,258	3,578,628	1,851,652	13,515	51.74%
	CCSO SCALES PROGRAM	78,746	78,746	40,533	0	51.47%
	CCSO SUPPORT	153,727	153,727	73,820	2,551	48.02%
	JAIL ADMINISTRATION	325,566	325,566	166,132	635	51.03%
	JAIL CORRECTIONS	6,290,182	6,290,182	3,021,426	363,766	48.03%
	JAIL KITCHEN	700,558	700,558	296,020	66,372	42.25%
	JAIL MAINTENANCE	240,754	240,754	118,512	15,066	49.23%
	PUBLIC SAFETY FLEET MAINT	490,000	410,150	137,724	62,276	33.58%
	SHERIFF ADMINISTRATION	802,962	800,426	411,524	25,047	51.41%
	<b>SHERIFF Total</b>		<b>15,938,447</b>	<b>15,145,183</b>	<b>7,418,097</b>	<b>571,404</b>
TREASURER	TREASURER	699,215	697,841	358,255	68,462	51.34%
<b>TREASURER Total</b>		<b>699,215</b>	<b>697,841</b>	<b>358,255</b>	<b>68,462</b>	<b>51.34%</b>
VETERANS SERVICE COMMISSION	VETERANS SERVICE COMMISSION	738,227	738,227	328,483	2,344	44.50%
	VETERANS SERVICE PUBLIC ASSISTANCE	791,086	791,086	367,614	669	46.47%
<b>VETERANS SERVICE COMMISSION Total</b>		<b>1,529,313</b>	<b>1,529,313</b>	<b>696,097</b>	<b>3,013</b>	<b>45.52%</b>
<b>Grand Total</b>		<b>57,388,033</b>	<b>57,563,488</b>	<b>27,648,989</b>	<b>3,261,734</b>	<b>48.03%</b>

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