

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Revenues						
Property and Other Taxes	\$ 8,452,393	\$ 7,777,836	\$ 7,777,836	\$ -	\$ 7,777,836	\$ -
Sales Tax	15,100,000	15,663,771	15,663,771	-	15,663,771	-
Charges for Services	2,845,210	3,935,925	3,935,929	-	3,935,929	4
Licenses, Permits and Fees	9,374,520	8,021,428	8,051,685	-	8,051,685	30,257
Fines and Forfeitures	1,645,000	1,513,977	1,525,733	-	1,525,733	11,756
Intergovernmental	6,933,158	8,713,583	8,713,583	-	8,713,583	-
Interest	5,305,475	6,042,356	6,044,106	-	6,044,106	1,750
Other	1,303,729	1,104,344	1,104,386	-	1,104,386	42
Total Revenues	50,959,485	52,773,220	52,817,029	-	52,817,029	43,809
Expenditures						
Current:						
General Government:						
Legislative and Executive:						
Commissioners:						
Salaries and Wages	1,403,355	1,357,925	1,192,393	-	1,192,393	165,532
Fringe Benefits	196,948	208,924	195,995	-	195,995	12,929
Supplies and Materials	31,533	39,625	36,393	2,482	38,875	750
Contractual Services	16,076	9,603	2,410	-	2,410	7,193
Equipment	36,636	62,395	54,072	5,255	59,327	3,068
Other	30,636	37,698	15,093	12,761	27,854	9,844
Total Commissioners	1,715,184	1,716,170	1,496,356	20,498	1,516,854	199,316
Auditor:						
Salaries and Wages	1,419,509	1,574,626	1,565,564	-	1,565,564	9,062
Fringe Benefits	202,296	241,745	241,745	-	241,745	-
Supplies and Materials	43,144	48,144	37,931	-	37,931	10,213
Contractual Services	236,336	217,836	115,176	93,900	209,076	8,760
Equipment	1,219	9,219	5,949	1,401	7,350	1,869
Other	125,033	176,570	148,525	3,255	151,780	24,790
Total Auditor	2,027,537	2,268,140	2,114,890	98,556	2,213,446	54,694
Treasurer:						
Salaries and Wages	360,841	384,840	384,803	-	384,803	37
Fringe Benefits	52,499	61,288	61,150	-	61,150	138
Supplies and Materials	18,709	10,635	1,681	-	1,681	8,954
Contractual Services	10,499	46,099	33,857	-	33,857	12,242
Equipment	4,791	7,065	800	-	800	6,265
Other	11,384	11,384	4,577	-	4,577	6,807
Total Treasurer	458,723	521,311	486,868	-	486,868	34,443
Prosecuting Attorney:						
Salaries and Wages	2,960,999	3,568,696	3,567,232	-	3,567,232	1,464
Fringe Benefits	503,002	692,500	664,304	-	664,304	28,196
Supplies and Materials	40,943	51,173	43,736	5,443	49,179	1,994
Contractual Services	10,574	26,472	24,478	-	24,478	1,994
Equipment	72,315	64,815	43,441	19,551	62,992	1,823
Other	71,978	66,250	62,512	-	62,512	3,738
Total Prosecuting Attorney	3,659,811	4,469,906	4,405,703	24,994	4,430,697	39,209

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Records Center:						
Salaries and Wages	147,205	147,205	135,155	-	135,155	12,050
Fringe Benefits	22,259	22,339	21,135	-	21,135	1,204
Supplies and Materials	9,332	9,332	8,648	-	8,648	684
Contractual Services	44,311	47,034	22,990	14,201	37,191	9,843
Equipment	25,248	1,617	968	-	968	649
Other	854	854	393	-	393	461
Total Records Center	249,209	228,381	189,289	14,201	203,490	24,891
Board of Revisions:						
Salaries and Wages	79,401	84,602	84,008	-	84,008	594
Fringe Benefits	11,648	13,784	13,784	-	13,784	-
Supplies and Materials	1,572	932	814	-	814	118
Contractual Services	487	417	371	-	371	46
Equipment	1,910	2,835	2,607	-	2,607	228
Other	1,316	-	-	-	-	-
Total Board of Revisions	96,334	102,570	101,584	-	101,584	986
Board of Elections:						
Salaries and Wages	1,314,298	1,672,384	1,624,589	-	1,624,589	47,795
Fringe Benefits	151,961	198,856	197,597	-	197,597	1,259
Supplies and Materials	129,735	457,948	452,137	2,881	455,018	2,930
Contractual Services	118,680	168,087	160,709	-	160,709	7,378
Equipment	25,918	156,617	116,599	8,246	124,845	31,772
Other	50,904	36,794	33,258	1,767	35,025	1,769
Total Board of Elections	1,791,496	2,690,686	2,584,889	12,894	2,597,783	92,903
Community Maintenance:						
Salaries and Wages	1,651,366	1,662,461	1,609,864	-	1,609,864	52,597
Fringe Benefits	252,991	275,534	259,644	-	259,644	15,890
Supplies and Materials	683,078	743,435	663,363	41,226	704,589	38,846
Contractual Services	3,449,025	3,888,563	3,547,225	274,577	3,821,802	66,761
Equipment	137,083	183,435	148,674	16,095	164,769	18,666
Capital Outlay	34,125	125	-	-	-	125
Other	30,307	19,341	7,954	-	7,954	11,387
Total Community Maintenance	6,237,975	6,772,894	6,236,724	331,898	6,568,622	204,272
Community Development:						
Salaries and Wages	597,200	605,934	556,041	-	556,041	49,893
Fringe Benefits	114,500	106,650	91,144	-	91,144	15,506
Supplies and Materials	5,742	6,682	3,691	-	3,691	2,991
Contractual Services	195,748	497,475	323,150	7,500	330,650	166,825
Equipment	5,000	5,000	-	-	-	5,000
Other	97,586	98,038	67,261	-	67,261	30,777
Total Community Development	1,015,776	1,319,779	1,041,287	7,500	1,048,787	270,992

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Recorder:						
Salaries and Wages	648,442	704,577	703,272	-	703,272	1,305
Fringe Benefits	95,110	108,036	107,956	-	107,956	80
Supplies and Materials	10,456	12,619	12,349	-	12,349	270
Contractual Services	-	2,390	2,389	-	2,389	1
Other	9,374	7,907	7,905	-	7,905	2
Total Recorder	763,382	835,529	833,871	-	833,871	1,658
Port Authority:						
Contractual Services	25,000	25,000	25,000	-	25,000	-
Total Port Authority	25,000	25,000	25,000	-	25,000	-
Building Inspection:						
Salaries and Wages	110,000	110,000	92,398	-	92,398	17,602
Fringe Benefits	19,743	18,178	15,617	-	15,617	2,561
Supplies and Materials	2,400	2,100	1,366	-	1,366	734
Contractual Services	1,200	2,314	2,314	-	2,314	-
Equipment	-	-	-	-	-	-
Other	9,050	8,236	2,669	-	2,669	5,567
Total Building Inspection	142,393	140,828	114,364	-	114,364	26,464
Insurance/Pensions/Taxes:						
Fringe Benefits	7,507,489	7,272,048	6,891,343	-	6,891,343	380,705
Contractual Services	25,600	25,600	5,635	-	5,635	19,965
Other	83,779	176,199	130,439	2,874	133,313	42,886
Total Insurance/Pensions/Taxes	7,616,868	7,473,847	7,027,417	2,874	7,030,291	443,556
Miscellaneous:						
Fringe Benefits	-	15,656	15,656	-	15,656	-
Contractual Services	1,281,369	1,287,016	858,790	364,318	1,223,108	63,908
Other	5,340,574	1,141,700	1,021,256	71,464	1,092,720	48,980
Total Miscellaneous	6,621,943	2,444,372	1,895,702	435,782	2,331,484	112,888
Total General Government - Legislative and Executive	32,421,631	31,009,413	28,553,944	949,197	29,503,141	1,506,272
Judicial:						
Court of Appeals:						
Contractual Services	197,211	197,211	185,383	-	185,383	11,828
Total Court of Appeals	197,211	197,211	185,383	-	185,383	11,828

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Common Pleas Court:						
Salaries and Wages	2,257,975	2,533,614	2,530,430	-	2,530,430	3,184
Fringe Benefits	355,445	409,407	408,643	-	408,643	764
Supplies and Materials	56,763	58,763	32,147	-	32,147	26,616
Contractual Services	997,482	1,292,759	1,176,245	-	1,176,245	116,514
Equipment	49,101	30,601	21,824	-	21,824	8,777
Other	30,399	36,629	19,626	-	19,626	17,003
Total Common Pleas Court	3,747,165	4,361,773	4,188,915	-	4,188,915	172,858
Domestic Relations-Domestic Relations:						
Salaries and Wages	2,209,360	2,314,500	2,304,353	-	2,304,353	10,147
Fringe Benefits	340,264	372,118	369,445	-	369,445	2,673
Supplies and Materials	43,433	82,094	32,360	49,668	82,028	66
Contractual Services	20,916	31,003	26,927	-	26,927	4,076
Equipment	35,640	58,580	51,988	5,892	57,880	700
Other	34,691	29,991	28,355	1,470	29,825	166
Total Domestic Relations - Domestic Relations	2,684,304	2,888,286	2,813,428	57,030	2,870,458	17,828
Domestic Relations-Juvenile Probation:						
Salaries and Wages	1,527,107	1,581,451	1,580,666	-	1,580,666	785
Fringe Benefits	227,672	245,572	243,483	-	243,483	2,089
Supplies and Materials	44,708	42,795	35,838	6,926	42,764	31
Contractual Services	415,828	449,544	443,762	1,636	445,398	4,146
Equipment	36,150	32,765	30,208	1,282	31,490	1,275
Other	35,000	44,200	30,442	10,750	41,192	3,008
Total Domestic Relations - Juvenile Probation	2,286,465	2,396,327	2,364,399	20,594	2,384,993	11,334
Domestic Relations-Juvenile Detention Home:						
Salaries and Wages	1,190,800	1,470,609	1,462,223	-	1,462,223	8,386
Fringe Benefits	177,815	227,116	225,636	-	225,636	1,480
Supplies and Materials	96,844	106,452	92,040	12,727	104,767	1,685
Contractual Services	407,753	484,227	437,049	41,933	478,982	5,245
Equipment	11,462	50,607	13,510	36,896	50,406	201
Other	744	2,312	2,300	-	2,300	12
Total Domestic Relations-Juvenile Detention Home	1,885,418	2,341,323	2,232,758	91,556	2,324,314	17,009
Domestic Relations-Child Support:						
Salaries and Wages	215,280	430,207	428,877	-	428,877	1,330
Fringe Benefits	102,854	206,587	204,703	-	204,703	1,884
Supplies and Materials	36,290	20,074	151	19,496	19,647	427
Contractual Services	29,941	9,507	6,455	405	6,860	2,647
Equipment	975	2,232	1,300	-	1,300	932
Other	5,500	5,156	3,083	606	3,689	1,467
Total Domestic Relations-Child Support:	390,840	673,763	644,569	20,507	665,076	8,687

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Domestic Relations-Hazel Webber Home:						
Salaries and Wages	499,200	376,164	373,802	-	373,802	2,362
Fringe Benefits	74,527	56,888	55,260	-	55,260	1,628
Supplies and Materials	6,912	14,227	12,963	-	12,963	1,264
Contractual Services	43,282	42,845	37,118	5,047	42,165	680
Equipment	5,475	3,335	3,327	-	3,327	8
Other	344	1,314	1,161	-	1,161	153
Total Domestic Relations-Hazel Webber Home	629,740	494,773	483,631	5,047	488,678	6,095
Probate Court:						
Salaries and Wages	505,858	541,531	540,774	-	540,774	757
Fringe Benefits	74,701	86,960	86,644	-	86,644	316
Supplies and Materials	15,400	22,708	21,905	427	22,332	376
Contractual Services	31,633	27,799	23,333	4,466	27,799	-
Equipment	12,431	1,349	1,349	-	1,349	-
Other	3,608	5,686	5,686	-	5,686	-
Total Probate Court	643,631	686,033	679,691	4,893	684,584	1,449
Clerk of Courts:						
Salaries and Wages	1,072,586	1,273,325	1,272,598	-	1,272,598	727
Fringe Benefits	141,941	200,207	200,000	-	200,000	207
Supplies and Materials	32,175	47,947	46,899	-	46,899	1,048
Contractual Services	53,771	44,623	42,749	6,248	48,997	(4,374)
Equipment	21,938	20,713	14,423	-	14,423	6,290
Other	7,799	6,799	5,083	-	5,083	1,716
Total Clerk of Courts	1,330,210	1,593,614	1,581,752	6,248	1,588,000	5,614
Municipal Court:						
Salaries and Wages	555,000	556,600	503,523	-	503,523	53,077
Fringe Benefits	121,360	121,550	102,555	-	102,555	18,995
Contractual Services	402,069	455,069	432,101	-	432,101	22,968
Total Municipal Courts	1,078,429	1,133,219	1,038,179	-	1,038,179	95,040
Education Law Libraries:						
Salaries and Wages	116,504	116,504	91,842	-	91,842	24,662
Fringe Benefits	19,045	17,976	14,981	-	14,981	2,995
Total Education Law Libraries	135,549	134,480	106,823	-	106,823	27,657
Total General Government - Judicial	15,008,962	16,900,802	16,319,528	205,875	16,525,403	375,399

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Safety:						
Coroner:						
Salaries and Wages	345,631	370,083	361,674	-	361,674	8,409
Fringe Benefits	51,555	53,555	52,842	-	52,842	713
Supplies and Materials	2,250	2,400	2,088	-	2,088	312
Contractual Services	101,102	101,016	88,611	10,020	98,631	2,385
Equipment	4,750	100	-	-	-	100
Other	14,428	14,928	12,354	-	12,354	2,574
Total Coroner	519,716	542,082	517,569	10,020	527,589	14,493
Sheriff:						
Salaries and Wages	4,824,246	5,005,750	5,005,326	-	5,005,326	424
Fringe Benefits	811,889	916,168	907,469	-	907,469	8,699
Supplies and Materials	229,586	410,796	343,040	57,438	400,478	10,318
Contractual Services	137,722	171,985	162,322	6,366	168,688	3,297
Equipment	454,520	648,852	609,482	31,177	640,659	8,193
Other	91,101	150,542	108,378	6,720	115,098	35,444
Total Sheriff	6,549,064	7,304,093	7,136,017	101,701	7,237,718	66,375
Hazardous Materials Coordination:						
Salaries and Wages	63,789	70,589	68,884	-	68,884	1,705
Fringe Benefits	9,252	11,755	11,689	-	11,689	66
Supplies and Materials	366	-	-	-	-	-
Equipment	2,110	-	-	-	-	-
Other	5,314	1,875	863	-	863	1,012
Total Hazardous Materials Coordination	80,831	84,219	81,436	-	81,436	2,783
Community Disaster Services:						
Salaries and Wages	108,033	134,313	126,943	-	126,943	7,370
Fringe Benefits	15,484	19,878	19,812	-	19,812	66
Supplies and Materials	8,908	13,370	10,539	-	10,539	2,831
Contractual Services	26,219	37,335	22,864	7,625	30,489	6,846
Equipment	27,625	16,975	15,507	-	15,507	1,468
Other	5,509	4,896	4,171	-	4,171	725
Total Community Disaster Services	191,778	226,767	199,836	7,625	207,461	19,306
Total Public Safety	7,341,389	8,157,161	7,934,858	119,346	8,054,204	102,957

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Encumbrances	Actual Plus Encumbrances	Variance with Final Budget Positive (Negative)
Public Works:						
Engineer:						
Salaries and Wages	228,139	217,567	216,892	-	216,892	675
Fringe Benefits	33,303	35,479	34,903	-	34,903	576
Supplies and Materials	4,247	22,547	12,430	9,062	21,492	1,055
Contractual Services	4,651	12,149	2,867	8,679	11,546	603
Equipment	12,652	21,783	14,041	5,411	19,452	2,331
Other	3,669	1,588	1,094	-	1,094	494
Total Public Works	286,661	311,113	282,227	23,152	305,379	5,734
Health:						
Registration of Vital Statistics:						
Contractual Services	4,971	4,971	3,151	-	3,151	1,820
Total Health	4,971	4,971	3,151	-	3,151	1,820
Human Services:						
Workforce Development Agency:						
Salaries and Wages	249,559	48,468	24,179	-	24,179	24,289
Fringe Benefits	125,440	25,479	2,036	-	2,036	23,443
Total Workforce Development Agency	374,999	73,947	26,215	-	26,215	47,732
Soldiers' Relief Commission Board:						
Salaries and Wages	256,650	296,976	292,691	-	292,691	4,285
Fringe Benefits	41,200	43,051	42,785	-	42,785	266
Supplies and Materials	21,901	43,813	33,968	8,190	42,158	1,655
Contractual Services	3,519	3,778	2,940	-	2,940	838
Equipment	5,704	11,697	6,686	4,851	11,537	160
Other	387,246	502,844	474,965	2,250	477,215	25,629
Total Soldiers' Relief Commission Board	716,220	902,159	854,035	15,291	869,326	32,833
Public Assistance:						
Other - Grants	1,500,000	1,295,000	1,249,191	-	1,249,191	45,809
Total Public Assistance	1,500,000	1,295,000	1,249,191	-	1,249,191	45,809
Total Human Services	2,591,219	2,271,106	2,129,441	15,291	2,144,732	126,374
Capital Outlay:						
Capital Improvements	775,876	264,471	35,290	-	35,290	229,181
Total Capital Outlay	775,876	264,471	35,290	-	35,290	229,181

Lorain County, Ohio
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Actual Plus Encumbrances</u>	<u>Variance with Final Budget Positive (Negative)</u>
Intergovernmental:						
Contractual Services	5,913	3,718	-	3,400	3,400	318
Other - Grants	-	497,000	497,000	-	497,000	-
Total Intergovernmental	<u>5,913</u>	<u>500,718</u>	<u>497,000</u>	<u>3,400</u>	<u>500,400</u>	<u>318</u>
Total Expenditures	<u>58,436,622</u>	<u>59,419,755</u>	<u>55,755,439</u>	<u>1,316,261</u>	<u>57,071,700</u>	<u>2,348,055</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(7,477,137)</u>	<u>(6,646,535)</u>	<u>(2,938,410)</u>	<u>(1,316,261)</u>	<u>(4,254,671)</u>	<u>2,391,864</u>
Other Financing Sources (Uses)						
Advances - In	350,000	5,669,154	5,669,154	-	5,669,154	-
Advances - Out	-	(2,013,762)	(2,013,762)	-	(2,013,762)	-
Operating Transfers - In	-	92,640	92,640	-	92,640	-
Operating Transfers - Out	(5,498,200)	(6,835,865)	(5,058,668)	-	(5,058,668)	1,777,197
Total Other Financing Sources (Uses)	<u>(5,148,200)</u>	<u>(3,087,833)</u>	<u>(1,310,636)</u>	<u>-</u>	<u>(1,310,636)</u>	<u>1,777,197</u>
(Deficiency) of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	<u>(12,625,337)</u>	<u>(9,734,368)</u>	<u>(4,249,046)</u>	<u>\$ (1,316,261)</u>	<u>\$ (5,565,307)</u>	<u>\$ 4,169,061</u>
Fund Balance at Beginning of Year	<u>14,889,089</u>	<u>14,889,089</u>	<u>14,889,089</u>			
Fund Balance at End of Year	<u>\$ 2,263,752</u>	<u>\$ 5,154,721</u>	<u>\$ 10,640,043</u>			