

Geauga County General Fund Report

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I, Joe DeBoth, hereby declare that the foregoing content has been independently prepared by me solely for the purpose of informing the public. No assistance, aid, or input was received from any third party, including my employer, county employees, elected officials, or contractors.

The information presented has been derived from publicly available sources, primarily comprehensive annual financial statements, and has been reviewed and compiled by me. I will maintain proper version control and retain a list of frequently asked questions for reference.

1. General Fund

General Fund: What is it?

In Geauga County, the **General Fund** is the primary operating fund used to pay for the core services that aren't funded by specific, restricted levies. If a county service doesn't have its own "special" bucket of money (like the Mental Health levies), it likely runs on the General Fund.

Funding of the General Fund (Revenue)

The General Fund receives funds mostly from the following three sources:

- **Sales Tax:** This is typically the largest contributor and has grown significantly in recent years.
- **Property Tax:** Often the second-largest source that typically funds 25% or more of the General Fund.
- **Interest & Fees:** Income from county investments, licenses, permits, fees and other make up the remainder.

Expenses of the General Fund

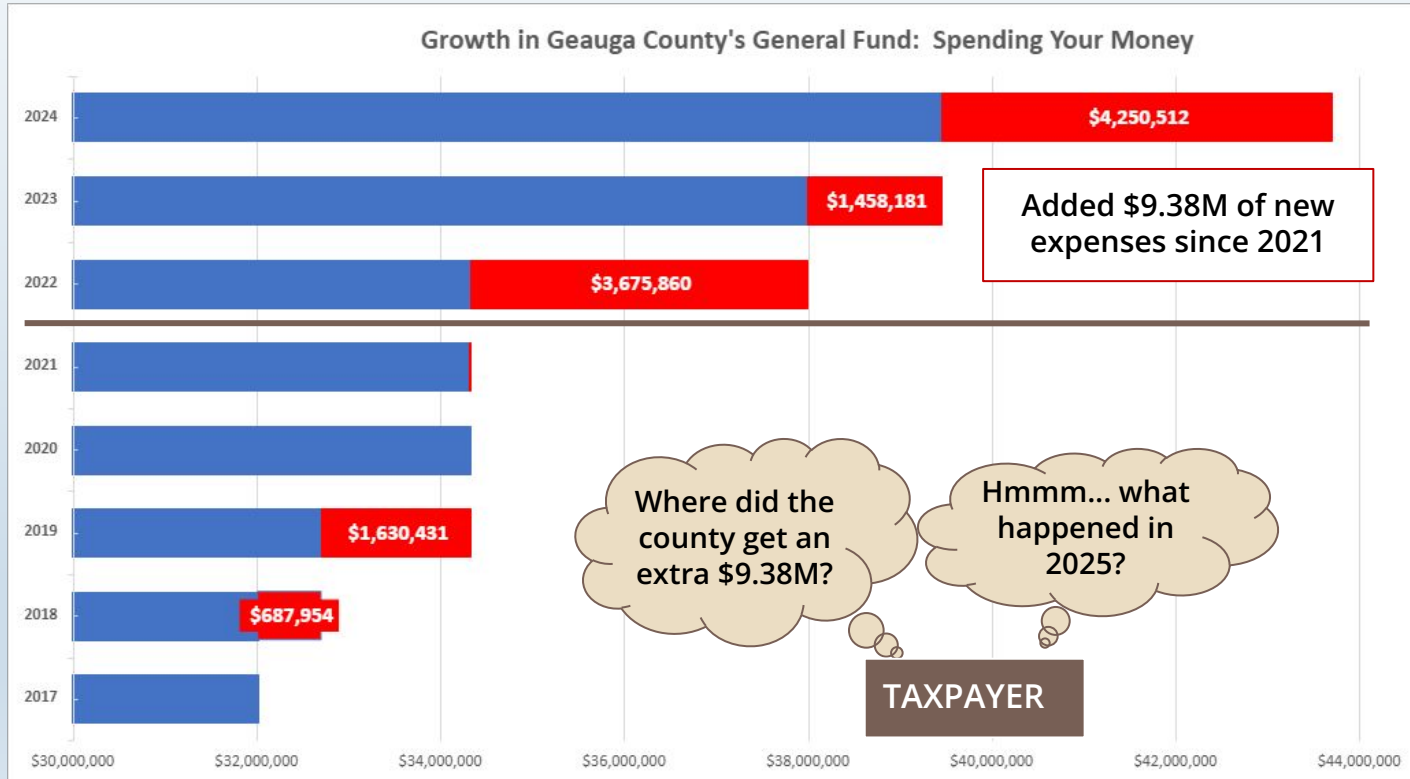
The General Fund covers the "business of government." Approximately **70%** of these expenses are personnel-related

Key areas include:

- **Public Safety:** Supporting the Sheriff's office
- **Administrative Offices:** Auditor, Treasurer, Commissioners, Recorder, and Prosecutor.
- **General Government:** Maintenance of county buildings, payroll, and the ADP (Automatic Data Processing)
- **Mandated Services:** Paying for state-required functions like weights and measures, dog services, and statutory reporting.

General Fund: \$9.38M Increase in 3 Years!

Red represents an increase in expenses for that specific year. Geauga County doesn't have a revenue problem; it has a management problem of consuming your tax dollars, even with bountiful surpluses!



New expense added from the previous year

*Total General Fund	
2024	\$43.7M
2023	\$39.4M
2022	\$37.9M
2021	\$34.3M
2020	\$34.3M
2019	\$34.3M
2018	\$32.7M
2017	\$32.0M

*From Auditor's office

Note: Although the Auditor's report is unclear, this likely includes some COVID-era funding.

2. Taxpayers Questions

Taxpayer Questions?

Send me your questions, and after I'm elected, I'll publish a FAQ with answers.

1. If we have record-breaking revenues and a massive surplus, why are my property taxes still increasing?
2. If we have extra money, why aren't we using it to pay off county debt early to save on interest costs?
3. Instead of spending the surplus on new initiatives, why hasn't the county looked at reducing property taxes?
4. Was this surplus 'found' money?
5. Why is the county investing in 'nice-to-have' technology—like cameras—while core infrastructure or taxpayer relief is ignored?
6. Who authorized these new expenditures? Was there a public hearing, or was the surplus quietly absorbed into the General Fund?
7. How much of this surplus is being eaten up by the ADP department's rising costs and non-competitive, sole-source contracts?
8. If the county is so flush with cash, why does it take over two years to complete a state audit when neighboring counties do it in less than one?

2. Recommendations

Recommendations

My 35 years of professional experience—not politics—will help restore financial excellence to Geauga County. I will apply those skills to the following recommendations:

1. Move towards Zero-Based Budgeting

Government budgets are commonly built on historical spending behaviors. This approach fails to challenge the 'why' behind the spending; it simply assumes next year's budget should be the same as last year's, plus a little more. For all non-personnel expenses, I will require a clear justification for every dollar of your money being spent.

2. The Surplus Option

When sales tax, investment income, and fees grow beyond expectations, the surplus belongs to the taxpayers. I will advocate for a formal '**Surplus Transparency Policy.**' When revenue exceeds projections, those surpluses should be reserved for taxpayer relief, rather than being allocated for consumption by an insatiable General Fund.

3. Fixing the ADP "Blue Hole"

For those who remember the Blue Hole in Castalia, there seems to be a similar mystery surrounding the true depths of ADP's spending. IT and software costs have nearly doubled in recent years. We will stop the "bottomless" spending by requiring a technology strategy that dictates the budget—not the other way around.

4. Smart Government; Smarter People

With a large percentage of the General Fund dedicated to personnel, we must work smarter. Together, we will identify where technology can automate manual tasks, invest in and educate our county employees, systematically flag process and policy violations, and ultimately contain the cost of government.

Public Message

As an accountant, financial consultant, and candidate for Geauga County Auditor, my mission is to identify and reveal financial trends that deviate from the norm. These abnormalities and inconsistencies present a clear picture that something is not right; the public deserves to be aware of how their money is moving.

While I am currently analyzing the data as a citizen without access to internal ledgers, the trends I've identified require a deeper look. If elected, I will investigate every financial abnormality and, in the spirit of complete transparency, report the findings directly back to you, the taxpayers.

The information in this analysis is pulled directly from the Auditor's office. I am committed to the highest standards of accuracy. If any reported expenditure is shown to be misleading or inaccurately categorized within this report, I will gladly and immediately update my analysis upon notice.