

Geauga County, Ohio



Consolidation Report
2005

Geauga County, Ohio

Consolidation Report

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Geauga County, Ohio

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Chapter One

Reporting Entity

Geauga County (the “County”) was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Geauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, three Connecticut families founded the first settlement in Geauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and county seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

Because of the hills and heavy forest throughout the County, early settlers took up the dairy business. At one time, nearly 60 creameries were in operation. Middlefield is now the center of the County's cheese-making industry, while other areas of the County currently produce rubber, electrical machinery, cabinetry, metals and a variety of other products. Charles Martin Hall, born in Thompson Township, was the inventor of processed aluminum that contributed to the industrial growth of the County. Geauga County is the home of the oldest County Fair in Ohio and is a leader in the production of maple products.

Geauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 86 miles in the County and twelve state highways extending 186.5 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. There are eleven other elected officials serving the residents of Geauga County.

The County's major operations include human and social services, certain health care and community assistance services, a civil and criminal justice system, road and bridge maintenance and general administrative services. In addition, the County operates a water and sewer system.

Geauga County, Ohio

Elected Officials

Board of Commissioners

**Craig Albert
Mary Samide
William Young**

Auditor

Tracy A. Jemison

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

**Honorable Forrest Burt
Honorable David L. Fuhry**

**Common Pleas Court
Probate/Juvenile**

Honorable Charles Henry

Coroner

Albert S. Evans, M.D.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Mary Margaret McBride

Sheriff

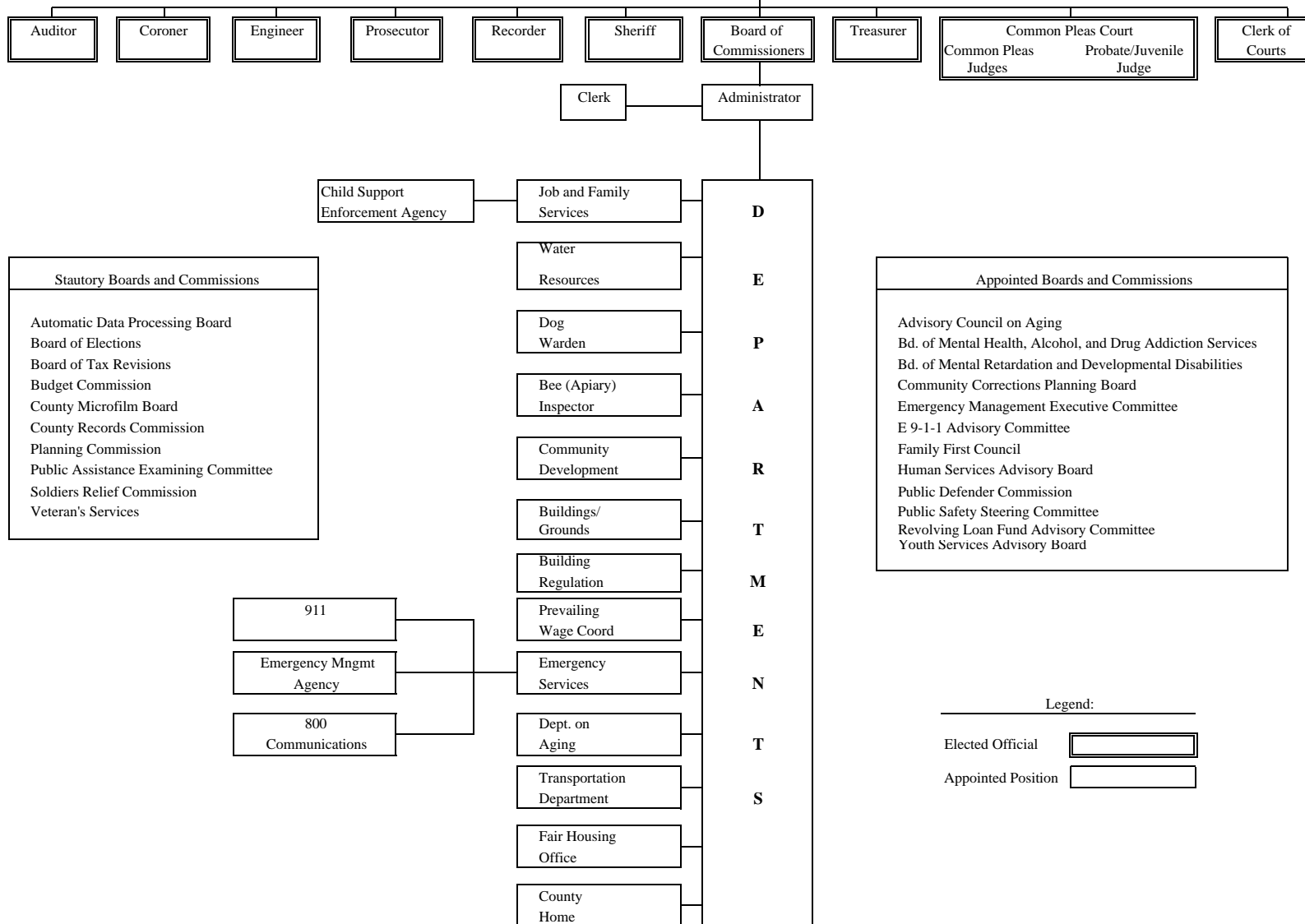
Daniel C. McClelland

Treasurer

Christopher P. Hitchcock

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio



Legend:

Elected Official

Appointed Position

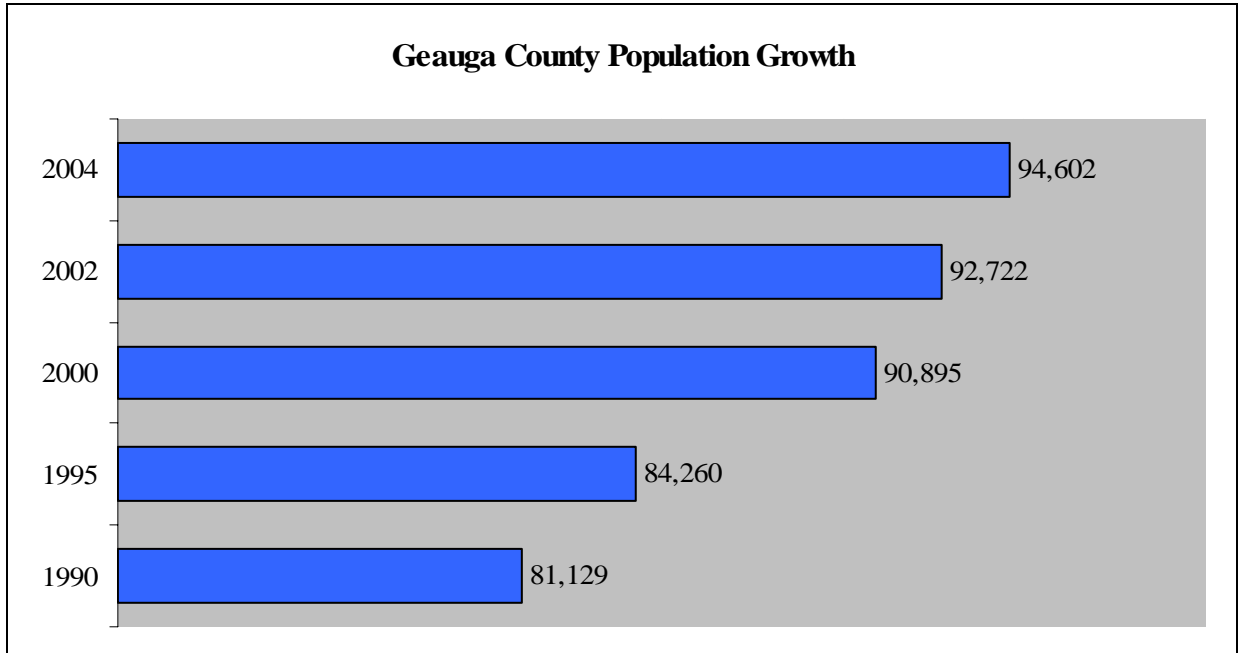
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Geauga County Demographics

According to the U.S. Census Bureau and the County Planning Commission, Geauga County's population is at 94,602 for 2004, which represents a 16.6 percent increase from the 1990 census figure of 81,129. According to the U.S. Census Bureau, Geauga County's is projected to reach a population of 101,286 by year 2015.

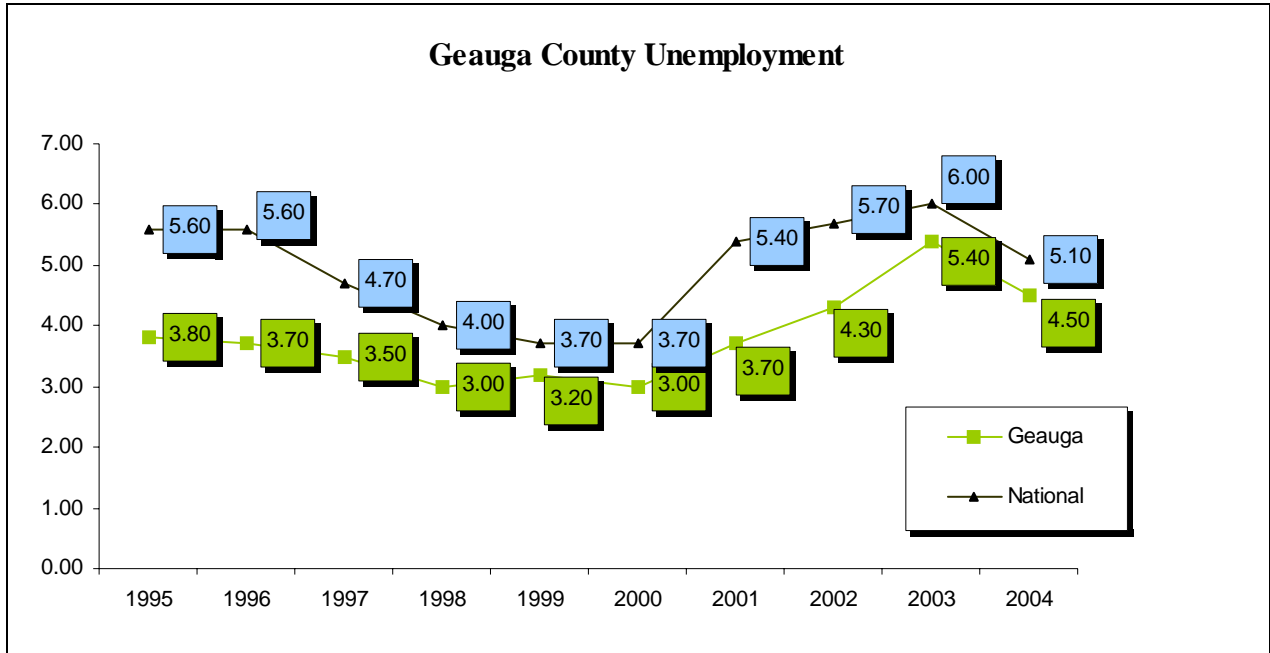


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The 2004 unemployment rate for the County was 4.5 percent, while the State and National averages were 5.6 percent and 5.1 percent respectively. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State of Ohio.



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Public education in the County is conducted primarily by seven school districts. Five of these districts operate a joint vocational facility, which offers students a chance to learn auto mechanics, information processing, cosmetology, agricultural management, and health occupations along with their typical junior and senior year studies. A number of private and parochial schools are located within or nearby the County. Residents of the County also have access to a wide range of higher educational facilities. A branch of Kent State University in the Village of Burton provides a two-year course of study. Within commuting distance are several public and private two-year and four-year colleges and universities, including the main campus of Kent State University, Hiram College, Notre Dame College, John Carroll University, Lake Erie College, Case Western Reserve University, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

Public School Enrollment

<u>Year</u>	<u>Total Public School Enrollment</u>
2004	13,268
2003	13,690
2002	12,846
2001	13,278
2000	13,088

Source: Geauga County Education Service Center

According to the 2000 census 86.3% of Geauga County residents are high school graduates and 31.7% of Geauga County residents have a bachelor's degree or higher.

Geauga County's median household income is \$64,365, which is the second highest in the State of Ohio. The largest employment sector continues to be manufacturing. The following are the percentages of employment by sector;

<u>Employment by Sector, 2000 (1)</u>	<u>Percent</u>
Manufacturing	31.30%
Wholesale and Retail Trade	20.33
Services	10.62
State and Local Government	22.46
Finance, Insurance, Real Estate	1.85
Transportation and Public Utilities	2.40
Construction	6.71
Mining	0.50
Agriculture	3.83
Total	100.00%

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The largest employers in the county are as follows:

Employer	Nature of Business	Number of Employees	Established Date
Kraftmaid, Inc.	Manufacturer	2,869	1969
Geauga Lake Amusement Park	Amusement Park (a)	2,190	1890
University Hospital	Hospital	1,225	1936
Geauga County	Government	1,093	1806
Duramax,, Inc (Johnson Rubber)	Manufacturer	713	1895
Great Lakes Cheese	Cheese Packager	487	1958
Dillen Products	Manufacturer	445	1985
Kenston Local School District	School District	436	--
Chardon Local School District	School District	368	--
West Geauga School District	School District	298	--
Kinetico Inc.	Manufacturer	257	1970
Poly One Corporation	Manufacturer	228	1957

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Financial Information

Fund Financial Statements

Geauga County has prepared its financial statements following GASB Statement 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments,” for three years. For purposes of this report we are presenting two years of financial data.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Proprietary Funds: Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs. The accounting used for fiduciary funds is much like that of the proprietary funds.

Reporting the County as a whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, “How did we do financially during 2004?” The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting

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similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County's capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- **Governmental Activities** – Most of the County's services are reported here including public safety and social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of drainage facilities associated with Storm Water and for the entire operation of our Water Resources and Water District as well as all capital expenses associated with these facilities.
- **Component Unit** – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2004 and 2003:

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Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2004	2003	2004	2003	2004	2003
Assets						
Current and Other Assets	\$69,460,733	\$62,422,096	\$5,254,809	\$4,967,595	\$74,715,542	\$67,389,691
Capital Assets	131,979,338	120,113,406	23,907,705	24,892,235	155,887,043	145,005,641
Total Assets	201,440,071	182,535,502	29,162,514	29,859,830	230,602,585	212,395,332
Liabilities						
Long Term Liabilities	6,742,132	7,581,260	9,467,295	9,016,890	16,209,427	16,598,150
Other Liabilities	31,513,292	27,360,266	236,556	237,441	31,749,848	27,597,707
Total Liabilities	38,255,424	34,941,526	9,703,851	9,254,331	47,959,275	44,195,857
Net Assets						
Invested in Capital Assets, Net of Related Debt	124,814,338	117,278,406	14,604,312	16,004,714	139,418,650	133,283,120
Restricted for:					0	0
Capital Projects	8,267,941	2,702,665	0	0	8,267,941	2,702,665
Debt Service	1,301,913	3,598,542	0	0	1,301,913	3,598,542
911 Program	1,128,312	1,647,271	0	0	1,128,312	1,647,271
Mental Health	2,684,469	2,828,226	0	0	2,684,469	2,828,226
Children's Services	603,429	779,666	0	0	603,429	779,666
MRDD	855,245	1,134,249	0	0	855,245	1,134,249
Aging	494,938	1,513,505	0	0	494,938	1,513,505
Revolving Loan	3,976,571	3,948,285	0	0	3,976,571	3,948,285
Other Purposes	11,011,522	6,672,669	0	0	11,011,522	6,672,669
Unrestricted	8,045,969	5,490,492	4,854,351	4,600,785	12,900,320	10,091,277
Total Net Assets	\$163,184,647	\$147,593,976	\$19,458,663	\$20,605,499	\$182,643,310	\$168,199,475

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$182,643,310 (\$163,184,647 in governmental activities and \$19,458,663 in business type activities) as of December 31, 2004.

A large portion of the County's net assets (76.3 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net assets, \$30,324,340 (16.6 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, \$12,900,320 (7 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2004, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

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Total assets increased \$18,207,253. Property taxes receivable increased by \$2,217,176 due to an additional .5 mills levied for the Mental Health Board and due to new residential and commercial construction. Capital assets increased by \$10,881,402 due to additions to infrastructure and building improvements during 2004.

The following shows the changes in net assets for the year ended December 31, 2004 and 2003:

	<i>Changes in Net Assets</i>					
	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Program Revenues:						
Charges for Services	\$6,533,715	\$7,207,235	\$4,767,185	\$4,237,515	\$11,300,900	\$11,444,750
Operating Grants and Contributions	23,833,276	23,049,477	582,594	614,407	24,415,870	23,663,884
Capital Grants and Contributions	8,097,791	4,839,661	344,700	375,800	8,442,491	5,215,461
<i>Total Program Revenues</i>	<u>38,464,782</u>	<u>35,096,373</u>	<u>5,694,479</u>	<u>5,227,722</u>	<u>44,159,261</u>	<u>40,324,095</u>
General Revenues:						
Property Taxes	22,254,742	20,489,422	0	0	22,254,742	20,489,422
Sales Taxes	10,861,835	5,032,737	0	0	10,861,835	5,032,737
Grants and Entitlements not Restricted	3,591,672	1,519,152	0	0	3,591,672	1,519,152
Interest	792,137	953,351	99,077	40,591	891,214	993,942
Miscellaneous	1,729,940	2,028,161	1,994,724	356,415	3,724,664	2,384,576
<i>Total General Revenues</i>	<u>39,230,326</u>	<u>30,022,823</u>	<u>2,093,801</u>	<u>397,006</u>	<u>41,324,127</u>	<u>30,419,829</u>
<i>Total Revenues</i>	<u>77,695,108</u>	<u>65,119,196</u>	<u>7,788,280</u>	<u>5,624,728</u>	<u>85,483,388</u>	<u>70,743,924</u>
Program Expenses						
General Government:						
Legislative and Executive	7,476,263	7,459,565	0	0	7,476,263	7,459,565
Judicial	3,243,042	2,867,595	0	0	3,243,042	2,867,595
Public Safety	9,836,122	8,886,697	0	0	9,836,122	8,886,697
Public Works	6,998,775	9,770,673	0	0	6,998,775	9,770,673
Health	5,242,331	4,986,995	0	0	5,242,331	4,986,995
Human Services	27,044,196	26,528,640	0	0	27,044,196	26,528,640
Economic Development and Assistance	463,550	33,851	0	0	463,550	33,851
Other	827,894	1,185,359	0	0	827,894	1,185,359
Intergovernmental	598,139	575,479	0	0	598,139	575,479
Interest and Fiscal Charges	354,061	383,016	0	0	354,061	383,016
Water Resources	0	0	8,192,350	5,977,112	8,192,350	5,977,112
Water District	0	0	738,956	997,951	738,956	997,951
Storm Water	0	0	23,874	30,317	23,874	30,317
<i>Total Program Expenses</i>	<u>62,084,373</u>	<u>62,677,870</u>	<u>8,955,180</u>	<u>7,005,380</u>	<u>71,039,553</u>	<u>69,683,250</u>
<i>Increase in net assets before transfers</i>	15,610,735	2,441,326	(1,166,900)	(1,380,652)	14,443,835	1,060,674
Transfers	(20,064)	(82,125)	20,064	82,125	0	0
Change in net assets	15,590,671	2,359,201	(1,146,836)	(1,298,527)	14,443,835	1,060,674
Net Assets - Beginning of Year	147,593,976	145,234,775	20,605,499	21,904,026	168,199,475	167,138,801
Net Assets - End of Year	<u>\$163,184,647</u>	<u>\$147,593,976</u>	<u>\$19,458,663</u>	<u>\$20,605,499</u>	<u>\$182,643,310</u>	<u>\$168,199,475</u>

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Human Services accounts for \$27,044,196 of expenses out of \$62,084,373 total expenses for governmental activities, or 43.6 percent of that total. Public Works accounts for \$6,998,775, or 11.3 percent of expenses.

Of the \$62,084,373 in governmental activities expenses, \$6,533,715 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety services charges for services include things like fees for boarding prisoners and special details. Health includes charges for services provided to clients of the Mental Retardation Board. Child Support Enforcement Agency, Transportation Administration, and Aging fees are the largest components of the charges for human services.

Additional revenues provided by the State and Federal governments included \$23,833,276 for operations, \$8,097,791 for capital improvements or acquisitions and \$39,230,326 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Sales tax revenues increased by \$5,829,098 due a one half percent increase in the County Sales Tax, passed by the Board of County Commissioners, effective February 1, 2004. The tax increased to 7.0 percent, providing additional revenues to the County's General Fund.

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*Statement of Net Assets
December 31, 2004*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,055,799	\$4,803,293	\$28,859,092	\$33,187
Cash and Cash Equivalents:				
In Segregated Accounts	129,027	0	129,027	0
With Fiscal Agents	12,510	0	12,510	0
Materials and Supplies Inventory	800,987	134,295	935,282	10,749
Accrued Interest Receivable	6,201	53,591	59,792	0
Accounts Receivable	132,865	263,709	396,574	52,779
Interfund Balances	79	(79)	0	0
Intergovernmental Receivable	10,381,173	0	10,381,173	0
Prepaid Items	92,694	0	92,694	1,853
Sales Taxes Receivable	4,885,416	0	4,885,416	0
Property Taxes Receivable	22,279,371	0	22,279,371	0
Loans Receivable	3,053,946	0	3,053,946	0
Special Assessments Receivable	3,630,665	0	3,630,665	0
Nondepreciable Capital Assets	106,190,153	956,775	107,146,928	0
Depreciable Capital Assets, Net	25,789,185	22,950,930	48,740,115	27,485
Total Assets	201,440,071	29,162,514	230,602,585	126,053
Liabilities				
Accounts Payable	444,604	62,153	506,757	3,885
Accrued Wages	1,047,709	59,130	1,106,839	4,636
Contracts Payable	951,511	67,122	1,018,633	0
Intergovernmental Payable	768,040	41,322	809,362	0
Accrued Interest Payable	50,820	6,829	57,649	0
Matured Interest Payable	12,510	0	12,510	0
Deferred Revenue	21,738,098	0	21,738,098	0
Notes Payable	6,500,000	0	6,500,000	0
Long-Term Liabilities:				
Due Within One Year	522,912	375,829	898,741	0
Due In More Than One Year	6,219,220	9,091,466	15,310,686	0
Total Liabilities	38,255,424	9,703,851	47,959,275	8,521
Net Assets				
Invested in Capital Assets, Net of Related Debt	124,814,338	14,604,312	139,418,650	27,485
Restricted for:				
Capital Projects	8,267,941	0	8,267,941	0
Debt Service	1,301,913	0	1,301,913	0
911 Program	1,128,312	0	1,128,312	0
Mental Health	2,684,469	0	2,684,469	0
Children's Services	603,429	0	603,429	0
MRDD	855,245	0	855,245	0
Aging	494,938	0	494,938	0
Revolving Loan	3,976,571	0	3,976,571	0
Other Purposes	11,011,522	0	11,011,522	0
Unrestricted	8,045,969	4,854,351	12,900,320	90,047
Total Net Assets	\$163,184,647	\$19,458,663	\$182,643,310	\$117,532

See accompanying notes to the basic financial statements

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*Statement of Activities
For the Year Ended December 31, 2004*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$7,476,263	\$3,283,720	\$564,564	\$0
Judicial	3,243,042	853,644	294,014	0
Public Safety	9,836,122	689,987	480,660	0
Public Works	6,998,775	275,727	5,699,897	6,797,078
Health	5,242,331	153,319	3,291,916	0
Human Services	27,044,196	1,277,318	13,305,266	158,413
Economic Development and Assistance	463,550	0	196,959	242,300
Other	827,894	0	0	0
Intergovernmental	598,139	0	0	900,000
Interest and Fiscal Charges	354,061	0	0	0
<i>Total Governmental Activities</i>	62,084,373	6,533,715	23,833,276	8,097,791
Business-Type Activities:				
Water Resources	8,192,350	4,332,137	582,594	344,700
Water District	738,956	435,048	0	0
Storm Water	23,874	0	0	0
<i>Total Business-Type Activities</i>	8,955,180	4,767,185	582,594	344,700
<i>Total - Primary Government</i>	\$71,039,553	\$11,300,900	\$24,415,870	\$8,442,491
Component Unit				
Workshop	\$452,477	\$438,733	\$0	\$0

General Revenues

Property Taxes Levied for:

- General Purposes
- Aging
- Children's Services
- Mental Health
- Mental Retardation
- Debt Service
- Capital Projects

Sales Taxes Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Workshop
(\$3,627,979)	\$0	(\$3,627,979)	\$0
(2,095,384)	0	(2,095,384)	0
(8,665,475)	0	(8,665,475)	0
5,773,927	0	5,773,927	0
(1,797,096)	0	(1,797,096)	0
(12,303,199)	0	(12,303,199)	0
(24,291)	0	(24,291)	0
(827,894)	0	(827,894)	0
301,861	0	301,861	0
(354,061)	0	(354,061)	0
<u>(23,619,591)</u>	<u>0</u>	<u>(23,619,591)</u>	<u>0</u>
0	(2,932,919)	(2,932,919)	0
0	(303,908)	(303,908)	0
0	(23,874)	(23,874)	0
<u>0</u>	<u>(3,260,701)</u>	<u>(3,260,701)</u>	<u>0</u>
<u>(23,619,591)</u>	<u>(3,260,701)</u>	<u>(26,880,292)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,744)</u>
7,141,295	0	7,141,295	0
1,716,059	0	1,716,059	0
820,104	0	820,104	0
2,467,885	0	2,467,885	0
6,444,225	0	6,444,225	0
704,711	0	704,711	0
2,960,463	0	2,960,463	0
10,861,835	0	10,861,835	0
3,591,672	0	3,591,672	0
792,137	99,077	891,214	221
1,729,940	1,994,724	3,724,664	0
39,230,326	2,093,801	41,324,127	221
<u>(20,064)</u>	<u>20,064</u>	<u>0</u>	<u>0</u>
<u>39,210,262</u>	<u>2,113,865</u>	<u>41,324,127</u>	<u>221</u>
15,590,671	(1,146,836)	14,443,835	(13,523)
147,593,976	20,605,499	168,199,475	131,055
<u>\$163,184,647</u>	<u>\$19,458,663</u>	<u>\$182,643,310</u>	<u>\$117,532</u>

Geauga County, Ohio

Consolidation Plan

Chapter Two

Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

The following pages represent the fund financial statements for the General Fund.

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General

Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,785,400	\$6,978,005	\$7,145,018	\$167,013
Sales Tax	6,600,000	8,300,000	8,268,257	(31,743)
Charges for Services	2,772,050	2,851,268	2,953,698	102,430
Licenses and Permits	8,200	7,098	7,448	350
Fines and Forfeitures	154,000	151,936	156,393	4,457
Intergovernmental	2,053,950	2,217,813	2,204,453	(13,360)
Interest	800,000	800,000	836,683	36,683
Rentals	105,600	80,046	80,515	469
Contributions/Donations	500	550	550	0
Other	469,634	657,971	672,782	14,811
Total Revenues	19,749,334	22,044,687	22,325,797	281,110
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	611,308	608,164	558,526	49,638
Materials and Supplies	6,370	7,070	5,956	1,114
Contract Services	686	686	0	686
Other	162,440	166,155	153,994	12,161
Capital Outlay	300	22,900	21,403	1,497
Microfilm Board				
Personal Services	148,691	149,701	148,702	999
Materials and Supplies	3,773	4,973	4,932	41
Other	10,135	10,077	9,455	622
Capital Outlay	6,960	5,618	5,081	537
Auditor				
Personal Services	431,599	425,115	420,303	4,812
Materials and Supplies	4,655	4,655	3,544	1,111
Contract Services	27,154	26,505	21,553	4,952
Other	9,800	12,996	10,888	2,108
Treasurer				
Personal Services	226,351	227,110	215,887	11,223
Materials and Supplies	980	980	547	433
Contract Services	16,660	16,940	15,160	1,780
Other	68,810	68,530	64,299	4,231
Capital Outlay	0	0	0	0

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General (Continued)

Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$794,489	\$810,380	\$797,472	\$12,908
Materials and Supplies	9,800	9,800	9,800	0
Contract Services	8,820	8,820	8,819	1
Other	60,795	60,795	60,795	0
Budget Commission				
Materials and Supplies	300	300	300	0
Bureau of Inspection				
Other	75,000	75,000	74,110	890
Planning Commission				
Personal Services	226,672	222,459	218,814	3,645
Materials and Supplies	1,470	2,470	2,406	64
Other	9,800	9,436	9,055	381
Capital Outlay	5,001	16,715	16,715	0
Automatic Data Processing Board				
Personal Services	280,270	462,581	444,377	18,204
Materials and Supplies	13,818	9,498	9,478	20
Contract Services	43,484	28,000	24,209	3,791
Other	44,876	42,626	42,157	469
Capital Outlay	1,450	0	0	0
Board of Elections				
Personal Services	474,561	481,921	473,827	8,094
Materials and Supplies	6,860	12,560	12,120	440
Contract Services	99,960	110,453	109,679	774
Other	13,818	11,818	11,670	148
Capital Outlay	1,250	1,416	1,398	18
Maintenance and Operations				
Personal Services	373,788	375,717	366,794	8,923
Materials and Supplies	39,050	39,150	39,053	97
Contract Services	850,395	850,395	808,509	41,886
Other	102,900	102,800	74,093	28,707
Capital Outlay	9,550	9,550	8,843	707

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General (Continued)

Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$204,341	\$207,714	\$194,550	\$13,164
Materials and Supplies	11,760	9,096	7,644	1,452
Other	4,309	4,309	2,605	1,704
Total General Government Legislative and Executive	5,505,259	5,760,035	5,515,458	244,577
General Government:				
Judicial				
Common Pleas Court				
Personal Services	619,826	622,445	596,102	26,343
Materials and Supplies	3,234	3,997	3,994	3
Contract Services	8,030	8,030	4,276	3,754
Other	7,186	7,186	6,872	314
Capital Outlay	500	500	500	0
Jury Commission				
Personal Services	7,091	7,132	6,529	603
Materials and Supplies	415	415	415	0
Contract Services	108	108	108	0
Other	125	125	125	0
Court of Appeals				
Other	64,957	69,082	67,729	1,353
Juvenile Court				
Personal Services	332,603	331,054	325,569	5,485
Materials and Supplies	6,370	6,370	5,427	943
Contract Services	52,920	56,746	30,231	26,515
Other	64,177	66,691	53,269	13,422
Capital Outlay	1,200	1,200	1,172	28
Probate Court				
Personal Services	163,601	164,456	151,701	12,755
Materials and Supplies	6,860	6,860	5,753	1,107
Contract Services	5,880	4,480	2,693	1,787
Other	2,597	3,897	3,271	626
Capital Outlay	1,000	1,000	1,000	0

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$70,517	\$71,990	\$71,318	\$672
Materials and Supplies	294	294	294	0
Contract Services	108	108	108	0
Juvenile Probation				
Personal Services	223,471	221,478	217,157	4,321
Materials and Supplies	588	588	574	14
Contract Services	490	490	434	56
Other	5,292	5,293	4,574	719
Capital Outlay	300	300	270	30
Clerk of Courts				
Personal Services	281,542	284,608	279,549	5,059
Materials and Supplies	11,760	10,479	10,096	383
Contract Services	4,263	3,152	3,147	5
Other	4,483	6,875	6,440	435
Municipal Court				
Personal Services	121,271	121,271	106,130	15,141
Other	13,772	13,772	10,767	3,005
Law Library				
Personal Services	47,291	47,540	46,947	593
Public Defender				
Personal Services	191,237	191,372	190,114	1,258
Materials and Supplies	1,372	1,372	840	532
Contract Services	3,360	3,360	2,825	535
Other	3,744	4,655	3,375	1,280
Capital Outlay	407	407	0	407
Total General Government Judicial	2,334,242	2,351,178	2,221,695	129,483
Public Safety				
Detention Home				
Other	379,939	379,939	379,939	0

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General (Continued)

Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$62,670	\$62,454	\$62,412	\$42
Materials and Supplies	196	136	136	0
Contract Services	31,360	35,000	33,265	1,735
Other	980	1,105	985	120
Lab and Morgue				
Personal Services	155,549	164,908	164,715	193
Materials and Supplies	686	547	540	7
Other	27,440	26,799	24,918	1,881
Sheriff				
Personal Services	5,593,468	5,654,073	5,652,108	1,965
Materials and Supplies	190,610	225,146	225,127	19
Contract Services	650,944	736,039	727,893	8,146
Other	22,295	21,720	21,470	250
Capital Outlay	293,650	392,630	391,383	1,247
Building Department				
Personal Services	328,066	337,872	332,958	4,914
Materials and Supplies	2,588	4,872	4,872	0
Contract Services	35,770	35,486	35,486	0
Other	4,772	4,725	4,725	0
Capital Outlay	34,000	34,000	33,947	53
Total Public Safety	7,814,983	8,117,451	8,096,879	20,572
Public Works				
Engineer				
Personal Services	122,901	122,008	121,960	48
Materials and Supplies	2,254	3,794	3,716	78
Total Public Works	131,035	131,682	131,538	144
Human Services				
Veterans Services				
Personal Services	216,468	216,468	178,642	37,826
Other	208,404	208,404	162,125	46,279
Capital Outlay	20,000	20,000	8,497	11,503
Total Human Services	444,872	444,872	349,264	95,608

(Continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General (Continued)

Budget Basis

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Bonds for Officials	\$3,000	\$3,000	\$2,121	\$879
Insurance	81,100	286,100	278,081	8,019
Contract Services	270,000	82,000	37,624	44,376
Miscellaneous	1,116,306	586,041	355,484	230,557
Miscellaneous - Dues/Membership	20,143	28,239	28,234	5
Miscellaneous - Services	100,000	150,000	127,438	22,562
Miscellaneous - Equipment	30,000	8,200	0	8,200
Total Other	1,620,549	1,143,580	828,982	314,598
Intergovernmental				
Cooperative Extension Service Grants	254,000	254,000	254,000	0
Soil and Water Grants	103,550	103,550	103,550	0
Other Agriculture Programs Grants	5,838	5,838	3,614	2,224
Other Health Programs Grants	238,379	239,979	237,584	2,395
Total Intergovernmental	601,767	603,367	598,748	4,619
Total Expenditures	18,452,707	18,552,165	17,742,564	809,601
Excess of Revenues Over Expenditures	1,296,627	3,492,522	4,583,233	1,090,711
Other Financing Sources (Uses):				
Transfers In	480,000	372,717	382,000	9,283
Transfers Out	(4,030,233)	(5,134,021)	(4,559,923)	574,098
Advances In	0	751,947	751,947	0
Advances Out	0	(751,947)	(951,947)	(200,000)
Total Other Financing Sources (Uses)	(3,550,233)	(4,761,304)	(4,377,923)	383,381
Net Change in Fund Balance	(2,253,606)	(1,268,782)	205,310	1,474,092
Fund Balance at Beginning of Year	2,619,379	2,619,379	2,619,379	0
Unexpended Prior Year Encumbrances	70,202	70,202	70,202	0
Fund Balance at End of Year	\$435,975	\$1,420,799	\$2,894,891	\$1,474,092

Geauga County, Ohio

Consolidation Plan

Chapter Two

Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. An additional ¼ percent was added to expire in 5 years to fund operations of the 911 system and make capital improvements to the 800 MHZ radio system. Sales and use tax revenue is credited to the General Fund.

The following represents the cash receipts history for permissive sales and use taxes;

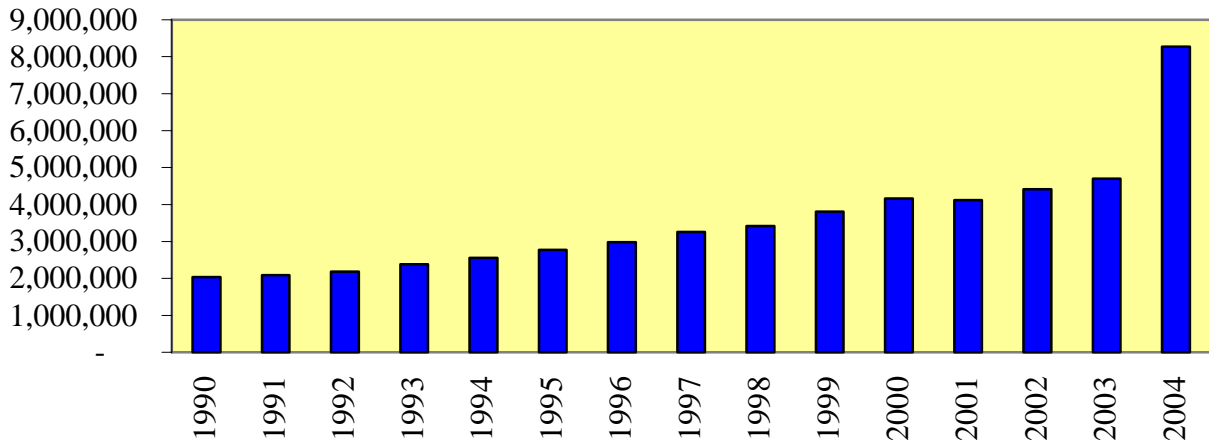
	<u>Sales Tax</u> <u>Collected</u>	<u>Percent of</u> <u>Change</u>
1990	2,034,054	
1991	2,092,505	2.87%
1992	2,185,407	4.44%
1993	2,381,210	8.96%
1994	2,554,396	7.27%
1995	2,770,430	8.46%
1996	2,983,339	7.69%
1997	3,259,515	9.26%
1998	3,415,823	4.80%
1999	3,803,239	11.34%
2000	4,159,660	9.37%
2001	4,115,809	-1.05%
2002	4,413,714	7.24%
2003	4,697,304	6.43%
2004	8,268,256	76.02%

Geauga County, Ohio

Consolidation Plan

Chapter Two

Sales Tax Receipts



Capital Assets and Debt Administration

Capital Assets:

The following table shows 2004 and 2003 capital assets values.

Capital Assets at December 31

(Net of Accumulated Depreciation)

	Governmental Activities		Business Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Land	\$3,040,674	\$2,140,674	\$956,775	\$956,775	\$3,997,449	\$3,097,449
Infrastructure	97,941,949	93,577,290	0	0	97,941,949	93,577,290
Construction in Progress	5,207,530	0	0	0	5,207,530	0
Building and Improvements	23,798,991	22,236,082	3,356,178	3,542,998	27,155,169	25,779,080
Machinery and Equipment	501,066	736,056	741,599	815,143	1,242,665	1,551,199
Vehicles	1,489,128	1,423,304	153,228	207,186	1,642,356	1,630,490
Water and Wastewater Lines	0	0	18,699,925	19,370,133	18,699,925	19,370,133
Total Capital Assets	\$131,979,338	\$120,113,406	\$23,907,705	\$24,892,235	\$155,887,043	\$145,005,641

Geauga County, Ohio

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Chapter Two

The County's investment in capital assets for its governmental and business type activities as of December 31, 2004, amount to \$155,887,043 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$618,589 in bridge construction and \$3,746,070 in road construction. Construction in Progress accounts for cost associated with a new county jail expected to be completed in 2005.

County roadways are currently maintained on a eleven year rotation for improvement or major repair. However, this life can be extended or decreased based on the amount and type of traffic and the degree of maintenance, such as crack filling.

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume, and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 98 percent of the County roads have a numerical rating of 5 or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given a ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 96 percent of the structures have a bridge appraisal rating of 5 or more.

Additional information on the County's capital assets can be found in Comprehensive Annual Financial Report.

Geauga County, Ohio

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Chapter Two

Debt

The table below summarizes the County's long-term obligations outstanding:

Outstanding Long-term Obligations at Year End

	Governmental Activities		Business Type Activities		Total	
	2004	2003	2004	2003	2004	2003
General Obligation Bonds	\$665,000	\$860,000	\$130,000	\$195,000	\$795,000	\$1,055,000
Special Assessment Bonds	3,628,656	3,865,474	0	0	3,628,656	3,865,474
Revenue Bonds	0	0	156,000	161,000	156,000	161,000
OPWC Loans	0	0	393,750	420,000	393,750	420,000
OWDA Loans	0	0	8,623,643	8,111,521	8,623,643	8,111,521
Notes	1,000,000	1,200,000	0	0	1,000,000	1,200,000
	<u>\$5,293,656</u>	<u>\$5,925,474</u>	<u>\$9,303,393</u>	<u>\$8,887,521</u>	<u>\$14,597,049</u>	<u>\$14,812,995</u>

At the end of 2004, the County had long term obligations outstanding of \$14,597,049. Of this amount, \$10,968,393 comprises debt backed by the full faith and credit of the County and \$3,628,656 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

Interest and fiscal charges amounted to .57 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$631,818 or 10.7 percent during 2004, and the County's Water and Sewer debt increased \$415,872 or 4.7 percent.

Additional information on the County's long-term debt can be found in the County's Comprehensive Annual Financial Report.

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Chapter Three

Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$9,998 which represents two percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

It is anticipated that the Agency will be operated in much closer co-ordination with the Sheriff’s Department in the future, to realize efficiencies in administration and elimination of duplicative effort. It is envisioned that the Agency will also work more closely with township, village, and city safety forces, providing equipment procurement, configuration and repair, and ongoing training and support, to enable all safety forces in the county to be better able to respond to natural disasters, fire, criminal activity and acts of terrorism.

B. Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2004. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Trumbull County, Ohio.

C. Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the “Center”) is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County

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Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$380,339 to the Center, which represents nineteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Public Entity Risk Pools

A. County Risk Sharing Authority

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among sixty two counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials liability and police professional insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2004 was \$278,081.

B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group-rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of

Geauga County, Ohio

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Chapter Three

December of each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

C. County Employee Benefits Co-Operative (CEBCO)

Geauga County has reviewed the possibility of joining the CEBCO employee benefits consortium, which currently has six counties enrolled to obtain long-term control of rising hospitalization costs through self-funding of benefits claims up to a stop-loss amount, and wellness and cost-sharing programs designed to engage the employee in the informed purchase of healthcare. The County also intends to consider expanding membership in its benefits plan to other local political subdivisions, over and above the five townships and several outside taxing entities currently participating.

Related Organizations

A. Geauga County Public Library

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2004.

B. Geauga County Park District

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2004.

Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2004, the County contributed \$26,986, which represents .66 percent of total contributions.

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Geauga County will continue to participate in NOACA, bringing proposals for new initiatives that will leverage the unique assets of Northeast Ohio for the benefit of Geauga and surrounding counties. Recognizing that economic improvement in surrounding counties will also directly benefit Geauga residents who work outside of the county, we will also support initiatives for economic growth in neighboring counties.

B. Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2004, the Airport received sufficient revenues and no additional funds were needed.

It will continue to be the policy of Geauga County government to promote the growth and self-sufficiency of the existing Geauga County Airport. However, recognizing the physical limitations of that facility, The Board of County Commissioners will also explore partnership initiatives with neighboring counties that may result in the creation of new facilities or expansion of existing facilities outside of Geauga county that could result in development of a new regional air transportation center that will help relieve congestion at existing air travel hubs in Cleveland, Akron, and Pittsburgh, as well as spur further economic development.

C. North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2004, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

D. Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Health Department, Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee,

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which consists of a representative from each agency. Funding comes from each of the participants. In 2004, the County contributed \$30,651, which represents 2.3 percent of total contributions.

E. Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501©3 organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county.

Geographic Information Systems (GIS) Program

Nearly all government information has a geographic dimension—a parcel location, a street address, a transportation corridor, a river, or a sewer line. Descriptive information can be linked to a particular place to present a detailed picture of a neighborhood, a park, a river, or an industrial site. Geographic Information Systems (GIS) present the opportunity to analyze and compare these dissimilar types of information, opening up new prospects to deliver both information and services. The value of GIS and spatial data can be seen most dramatically in applications that promote multi-agency cooperation, economic development, public health and safety, and environmental quality. Moreover, these applications share many common information needs.

Experts estimate that up to 80 percent of the cost involved in GIS is tied to the collection and creation of spatial data. Often, however, others, who have similar data needs; can use data created by one organization. This sharing can yield considerable value, efficiency, and savings. The ability to integrate traditional databases with geographic or spatially referenced information opens up new opportunities to deliver both information and services. The usefulness of GIS can be seen in applications, which range from protecting our natural resources to identifying trends affecting public health to managing physical infrastructure. A well-designed GIS can help a county property appraiser, a school district transportation officer, a social services planner, or a local 911 dispatcher. Graphics and maps linked to rich descriptive information can be both powerful and easy to use.

The benefits of sharing data through a cooperative GIS program are obvious. Sharing reduces the total cost of individual applications and can make GIS affordable for more organizations. Data sharing, however, is not as easy or as all encompassing as one might think. Availability, pricing, and ownership are common stumbling blocks. In some cases, data sharing is limited by the use for which the data was originally created. The scale or accuracy of data required by one organization may not be sufficient for use by another. Nevertheless, many data sets can be used by multiple organizations. Geauga County is learning how to coordinate GIS resources to be more efficient and more attractive to residents and businesses. Geauga County has both a rich array of expertise and spatial data, as well as the common focus that will use these resources to achieve its county wide cooperative GIS objectives.

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One of the best examples of multi-agency cooperation and the sharing of services and resources in Geauga County is the GIS. Initial funding for the GIS project came mainly from the Real Estate Assessment Fund (REAF); the County Engineer contributed interest from Road & Bridge Bonds and General Fund support has been received from the County Commissioners. While early development costs were limited to these three funding sources it has been this spirit of interagency cooperation that has led to the development of one of the states premiere GIS programs in Geauga County.

The GIS operations for Geauga County are coordinated by the County Auditor's Office. GIS activities to date have been focused on data conversion, public access system development (both desktop and inter/intra net) and special purpose projects.

A. Data Conversion Activities:

In 1990, the County awarded a contract to establish a permanent network of ground control monumentation and provide orthophotos of the County. Orthophotos were delivered in February, 1991 (1"=200' scale). Some initial planning was undertaken to develop a methodology for cadastral conversion. However, the project was put on hold while resources were used for the sexennial property revaluation.

Cadastral (parcels) and other data conversion was begun in the end of 1994 and was completed in early 1997. Tax maps, soils maps, FEMA 100 year flood plain maps, address maps, county land use maps, township zoning maps, and other sources were converted to digital format. This included the flatbed scanning of 498 Mylar orthophotos from the 1991 orthophoto project, their clipping and geo-referencing. It was under the coordination of the County Auditor's Office and with the cooperation of his GIS staff, the Engineer's Map Room staff, the County Planning Commission staff, and local Township Zoning officials that this initial data conversion phase was accomplished.

During the fall of 1995, the Map Committee decided upon GIS software from Environmental Systems Research Institute (ESRI) for tax map maintenance, public access, spatial analysis, applications development, etc. The Map Committee was comprised of the County Auditor, the County Engineer, the Planning Director, the ADP Director, and the GIS Director. This early adoption of a common software platform for both maintenance and development allowed for individual County, Township, City, and Village offices to share data and application resources unobstructed by individual proprietary endeavors. This single source software policy also led to a shared licensing arrangement that made it affordable to all involved.

B. Public Access System Development:

In 1997, the County Auditor's GIS Department and ESRI began a joint effort to develop a desktop Public Access System (PAS) application. This application was designed to utilize the recently converted digital map data and present it for use by various offices countywide and the citizens of Geauga County.

In March of 1998, this ArcView/Avenue based desktop application was released for use and was widely accepted throughout the county. Because of the forethought of the map committee in choosing a single software platform; and the decision of the County Commissioner's to purchase a copy of ESRI's ArcView software for each Township, City, and Village; the role of GIS as a countywide cooperative program was greatly strengthened.

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By the end of 1998, the PAS application was distributed to approximately 50 agencies throughout the County and region. The uses were as varied as the agencies themselves. The PAS allowed for improved county coordination by allowing for highly efficient and accurate map maintenance that provided for the base layers (parcels / roads) used by all involved. Gone were the days of the old Mylar and paper tax maps. Now one could display one or many parcels at any scale and get the printed up to date map in minutes. The need for maintaining multiple sets of maps in numerous offices was eliminated and thereby removing the potential for significant human error. The Auditor's Office now had a tax map joined with real estate data that allowed for the efficient tracking and analyzing of parcel information. Township zoning officials now had a single source for reference. They could easily (with the click of a button) overlay their official township zoning map on the parcels for analysis. They could now buffer a parcel and create a mailing list for notifications; accomplishing within seconds a task that may have taken days including trips to various county offices to obtain the proper information. The PAS application was loaded onto laptops for use in mobile situations. Fire and Police now had a tool at their disposal that made it possible and practical to have essential data with them in the field. Moreover, the County Dispatch Center used the PAS when sending a patrol vehicle to respond to a call. Using the orthophoto background, they could determine the field situation before the responders arrived on scene and advise the arriving emergency personnel of any potential problems. It was now much easier and more efficient for them to locate properties and direct personnel in the field especially at night. The Building and Health Departments made use of the PAS in their daily operations. They could overlay parcel, soils, contours, and flood plain information to help in permit issuance and the location of buildings, septic systems, and parcel setbacks. The Planning Commission made use of the PAS for plan reviews and parcel split research. Combining the parcel, soils, and land use layers it was now possible to calculate Current Agricultural Use Valuation (CAUV) values in seconds. A significant time and effort savings from not having to compare information from three separate sources at three different scales and hand calculating what could be an inaccurate result. The citizens of Geauga County now had a single source (one stop shop) for obtaining up to date and accurate parcel, soil, flood plain, permit, building, and tax information.

Today, the desktop (PAS) application is still used in various County, Township, City, and Village offices throughout Geauga County. Many changes, modifications, and additional data layers have been added over the years. New data layers include: year 2000 six inch Ortho's, building footprints, two-foot contours, drive ways and parking lots, hydrography, emergency landing zones, trailer park roads, parcel history, monumentation and GPS points, mineral and royalty gas wells, county zip codes, and year 2000 land use. Application enhancements have included: numerous County and Township themed printable maps, multiple reporting functions based upon user defined criteria, parcel line quality definitions, links to scanned documents, parcel value comparison, longitude / latitude conversion tool, and an internet application link. While the PAS application is slowly being displaced by Access Geauga (AG), it stands as testimony to the countywide data integration that is necessary for all agencies to be able to perform there functions efficiently and cost effectively in today's world of citizens high expectations on government services and governments need to be able to provide those services for less.

In the summer of 2002, the Geauga County Auditor launched his first Internet application, Access Geauga (AG). While AG was very successful and used by many, it lacked the mapping capabilities and many of the advanced features of the PAS desktop application. Access Geauga was, in this initial release, only data driven and parcel centric. It was essentially the Auditor's Real Estate System made available via the Internet with some searching capabilities. This proved very beneficial to the citizens of Geauga County and the Auditor's office staff, but the Auditor's vision was to replace the current desktop PAS application

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with an Internet application that would contain all its functionality and the multi-department cooperation and consolidation it fostered.

With the release of Access Geauga 2.0 (AG2) in the summer of 2003, the Auditor released not only a robust Real Estate and Appraisal tool, but has tied many of the various County offices information together providing an Enterprise System for anyone needing information on Geauga County. AG2 features Cadastral (parcel) data integrated with Tax Map information and Scanned Plats, over 30 different mapped layers and is linked to Deed Volume and Page images and plats from the County Recorder's Office. All County, Township, City, and Village staff, as well as anyone with a computer and internet connection, can print scaled maps, download images of plats and archived tax maps, and link to the Recorder's Office document management system for parcel-related recorded documents. With nearly all the functionality of the desktop PAS application AG2 is now the closest thing to real time government services provided anytime, anywhere, efficiently, professionally, and cost effectively. Access Geauga 2.0 can be found at: www.auditor.co.geauga.oh.us/ag/

C. Special Purpose Projects:

The Geauga County GIS Department has undertaken many special purpose projects throughout the years. These projects can be grouped into three distinct areas: 1) Special Data and Mapping Requests, 2) Internal County, Township, and Municipal Projects, and 3) External Program and Data Sharing with Other Government Agencies.

1. Special Data and Mapping Requests:

With the development and maintenance of the base data layers in digital form; the demand for this information both in its native form and in specialized maps was greater than ever before. This proved to be extremely beneficial to the local government agencies within Geauga County. Now, for no cost, every County, Township, and Municipal agency had access to a state of the art GIS Department with a highly trained staff, modern computer technology, and up to date printing, duplicating, and storage facilities. Analysis can be performed on either the graphic data or its associated tabular information with the results presented in mapped form, database tables, or a combination of the two. Maps are produced at any size from 8 1/2 X 11 to E-Size (44 X 34) and larger. Data requests are supplied via e-mail, CD, DVD, or direct download from the GIS Departments website. This situation saw a huge growth in the Geauga County GIS Departments role as a state of the art production facility for the County.

2. Internal County, Township, and Municipal Projects:

From the beginning it has been the goal of the Geauga County GIS Department to partner with and provide collaboration between County, Township, and Municipal agencies within Geauga County. This has fostered many special projects that have saved each of the individual participants both time and money. These projects have been many, from large countywide initiatives, to small individual department projects.

Beginning with the early adoption of a standard software platform the first of these projects was to supply all off network users of the PAS with updated and timely information. This was accomplished via a monthly update CD that was shipped out to all interested parties within the first week of every month. This has been an ongoing project since March of 1998 and continues even today as we are still updating

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over twenty offsite locations monthly. Another excellent example of this type of project would be our year 2000 Ortho Photo Project. In the year 2000 the Auditor contracted to have the county flown to acquire six-inch pixel resolution Ortho-photo's and two-foot contours. During this time it was decided to make available to Township and Municipal offices the opportunity to receive planimetric data. This provided a low cost of acquisition of this data for them because the contractor already had the information from which to extract the data prepped and ready from the Ortho Photo project. Every township and municipality participated in this project to some extent, and received hydrography, building footprints, driveways and parking lots, or a combination of the three. A more recent example of a countywide initiative is our Pictometry Project. The Pictometry Project is a collaboration between the Geauga County Terrorism Task Force and the Geauga County Auditor. With this project we are able to provide for low-level oblique images of the county in up to four different directions and the software to view, measure, and analyze them. Because of the flexible lease agreement we are able to provide, at no additional cost, the software and photos to any County, Township, or Municipal agency within Geauga County. This has led to the rapid deployment of this information to: both police and fire for field deployed laptop applications, township zoning officials for quality control in regards to zoning regulation and compliance, and the Auditor's Appraisal Staff for the year 2005 sexennial reappraisal; where it was used to verify field data collection and focus secondary field checks in areas of known problems. The GIS Departments involvement with the Geauga County Department on Aging is an example of a departmental focused project. This project required the GIS team to meet with the Advisory Boards committee on senior housing, gather population statistics, and analyze them on a township basis. The resulting document "Growth Study of Senior Housing Needs in Geauga County" proved to be an eye-opening document for local officials. Presentations were made at the Annual Department on Aging Meeting and at a quarterly Township Association Meeting. While these are but a few of the projects undertaken internally throughout the county it is a strong example as to the collaborative efforts put forth by not only the GIS Department but all County, Township, and Municipal offices. The GIS Department has approached each project with the attitude and goal of "Inter-Agency Coordination Benefiting the Citizens of Geauga County" a goal put forth by the County Auditor in the departments beginning.

3. External Program and Data Sharing with Other Government Agencies:

While the main focus of the GIS Departments special projects activities has been internal to the county; there have been occasions where collaboration with external county agencies has taken place. This type of activity has taken place from the Departments beginning. The Public Access System (PAS) developed in house with the help of contracted ESRI programmers is one example. After its initial release in March of 1998 the PAS was seen as a significant achievement. To further enhanced development the application was shared / made available to other counties throughout Ohio and the country. This led to collaborative development of added functionality that was then shared back to each of the agencies using the system. This allowed for rapid development that saved all party's involved time and money. Two other examples of this type of collaboration focus on the "build it once use it many times" principal. Because of the wide spread use of Manatron's Computer Assisted Mass Appraisal (CAMA) system throughout the state of Ohio, Geauga County has made available to other counties both its GIS extract programs and its Tax Bill extract programs. By allowing others to make use of these in housed developed programs it is the intent of Geauga County to help other counties entering the GIS arena do so at an accelerated pace and therefore save once again time and money.

The Auditor is currently investigating the possibility of developing in house systems and applications using the pooled resources of many counties throughout the State of Ohio. Two such systems that could

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be developed along this path would be a county Financial System and a county Computer Assisted Mass Appraisal (CAMA) system. By using these pooled resources these systems could be developed quickly and be specifically tailored to the laws and regulations of the State of Ohio.

The GIS application will continue to grow as the backbone for applications able to be shared by multiple jurisdictions for multiple purposes, with the following projects scheduled for deployment over the next several years:

1. **Permit Tracking:** A G.I.S.-based permit tracking application will enable various county agencies and local township, village, and city agencies to view and co-ordinate planning and compliance with regulations involving zoning, building compliance, sanitary well and sewer configuration, and law enforcement.
2. **Pictometry Integration:** The Pictometry system includes special low-angle photography of all parcels in the county, allowing specialized views aiding in law enforcement and zoning regulation. It is envisioned that G.I.S. mapping and Pictometry applications will be integrated into a seamless system made available to all county agencies and political subdivisions, as well as more a more limited-capability version available to the general public via Internet access.
3. **CAD/MDT (Computer Aided Dispatch/Mobile Data Terminal) data integration:** As Geauga's new CAD/MDT systems are implemented to aid in providing real-time data to law enforcement officers, integrated GIS data will provide invaluable locational information to ensure in timely-accurate decision-making during public safety emergency situations.

Automatic Data Processing Board

Geauga County has established an Automatic Data Processing Board as prescribed in ORC 307.84. The board oversees the Department of Information Technology (DoIT) that provides data processing services to approximately 40 county departments. These services include application support, internet access email, data and system backups. The consolidation of these services has saved departments tax dollars by outsourcing their data processing needs to the DoIT and eliminating duplication of services.

The Geauga County Board of Commissioners and the ADP Board are currently installing a countywide 1 GB Metropolitan Area Network (MAN) that will connect all the county offices with one network. This will eliminate several T1's and DSL's that the county departments are maintaining separately. The MAN will also allow for a Voice over Internet Protocol (VoIP) phone system to be installed in the 4th quarter of 2005. The present phone system is 22 years old and requires a separate network. The MAN will deploy all voice, video and data communications for the county in one network saving the cost of maintaining two networks and eliminating the need for individual departments to have their own access circuits for internet and email.

With the implementation of the 1GB Metropolitan Area Fiber Network, Geauga County has established the backbone of an information sharing network that can eventually be expanded to serve the townships and villages in the county, in addition to the services currently provided to the City of Chardon. Application support, internet access, email, data and system backups, and the consolidation of these services has saved departments tax dollars by outsourcing their data processing needs to the DoIT and

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eliminating duplication of services; these savings can now be extended to other users throughout the county as well.

The City of Chardon also contracts yearly with the ADP Board for data processing services for the Chardon Municipal Court. This has eliminated the need for the Court to hire their own data processing personnel.

In summary the establishment of a centralized data processing support center has and will continue to save tax dollars by eliminating duplication of services.

Sheriff's Office

The following is a list of activities the Sheriff's Office participates in an effort to reduce costs to the tax payers of Geauga County. I have also listed any future plans or ideas.

A. Emergency Dispatch

Emergency dispatch is provided for not only the Sheriff's Office but also for 15 townships. Dispatch service is provided to 15 fire and EMS agencies, 11 law enforcement agencies, and a radio contact point for the entire county to include county offices (JFS, Coroners Office, Prosecutors Office) and County Schools. This is done at no additional cost to the local entities. This saves the taxpayers of our county hundreds of thousands of dollars each year.

B. Vehicle Repairs and maintenance

At the Sheriff's office Post Two in Burton Township the Sheriff's Office employs two full-time and one part-time certified mechanics. These employees, along with qualified inmate workers from the jail provide a central repair and maintenance garage for county vehicles. They perform most repairs and maintenance on Sheriff's Office vehicles as well as assisting other police departments, fire departments, Park District, and other county offices. This saves the taxpayers of our county hundreds of thousands of dollars each year.

The County intends to more fully utilize this resource in the future, directing county agencies not currently having vehicles serviced there to do so in the future, and offering this resource to township, village, and city agencies needing vehicle service.

C. Jail Operations

In cooperation with the County Commissioners the Sheriff's Office is preparing to occupy a new safety center and jail. This jail will operate much more efficiently. The new jail will allow the county the ability to house prisoners for neighboring counties. This not only takes this housing load off our neighbors but also produces revenue to our county, generating hundreds of thousands of dollars without creating a burden on our current budget. The County Commissioners have just approved an additional expenditure of \$52,000 to have an additional 50 bunks and lockers installed in the safety center, to further facilitate the accommodation of additional prisoners from neighboring counties and municipalities.

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D. Contracting Patrol Services

Several Townships have elected to contract patrol services from the Sheriff. This enables Townships to concentrate patrol efforts in areas of community concern such as school zones that otherwise would not receive the attention due to limited manpower. Contracting also has proven to save these townships hundreds of thousands of dollars in that they do not have to create their own police departments and the associated costs. It also provides some revenue to the Sheriff's Office and keeps the part-time deputies active.

E. Task Force Involvement

The Geauga County Sheriff's Office is involved in several different task force teams in northeast Ohio. Currently, deputies are assigned to TAG, Social Security Fraud, DEA and recently concluded a commitment to the US Marshall's Office Fugitive Task Force. Deputies return from these assignments with knowledge, experience and professional contacts that are an asset to our county. These teams many times stop the crime and criminals from entering our county and stop those who travel outside the county to commit crimes and return here to live as our neighbors. The TAG group is part of a tri-county task force that targets drug trafficking in Trumbull, Ashtabula and Geauga Counties. The Social Security Fraud Unit targets Social Security Fraud in the State of Ohio. The DEA Task Force targets narcotics trafficking on the western boundaries of Geauga County. The US Marshall's Office Fugitive Task Force targets fugitives in and around Geauga County. The Sheriff's Office, with the cooperation of our County Commissioners, has been able to stop and prevent crime before it reaches our county borders. Without this great working relationship much of this would not be possible.

F. DARE

The Sheriff's Office employs two full-time DARE Officers. These DARE Officers teach our young and impressionable students the dangers of drugs and alcohol. They teach in schools across the county including the Amish Schools. Some of the classes are taught in schools such as Chardon where their Police Departments can not afford the manpower needed to cover all of the students. This is just another example of working with other political subdivisions to regionalize consistent instruction and work together to provide a service that otherwise may not be available to these students within our county.

G. Communications Vehicle

The County Commissioners in cooperation with Sheriff McClelland took delivery of a \$440,000 communications vehicle in June 2005. This vehicle is used to improve radio communications should the need arise. This vehicle will be used when communicating with outside county agencies when they are called in to help. It will also be used when responding outside our county for assistance. The Sheriff has agreed to respond the vehicle to any other county within Homeland Security region 2 if needed. With this acquisition the county no longer needs to purchase a similar vehicle as planned. It is also evidence of our County's commitment to regional cooperation.

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H. Computer Aided Dispatch (CAD)

Plans are currently underway to replace our far outdated CAD system. In the process of developing the specifications for this new software, provisions are being incorporated to include a county wide information sharing component. In fact several other county departments as well as other police, and fire departments were invited to participate in the process. The thought is that the more information entered the better. This is a regional (county) approach that will benefit the Sheriff's Office and all other participating agencies.

I. Acquired Federal Surplus Property

The Sheriff's Office, over the years has acquired several hundred thousand dollars worth of surplus federal property. This property ranges from office furniture to vehicles. Some of the office furniture obtained has been passed on to local school districts, other county offices, police and fire departments. The vehicles obtained such as the surveillance vehicle valued at \$75,000 is available to other police departments in the county. The large wrecker has been used throughout the county to assist fire departments, police departments, County Highway Department and ODOT to name a few. Again the Sheriff's Office offers assistance across the county where needed in an effort to save money.

Engineer

A. Equipment Sharing

The Engineer's office works with sixteen townships within Geauga County, the Ohio Department of Transportation, and nearby counties to leverage our collective investment in both general-purpose and specialized equipment for road maintenance and snow removal.

B. Coordination of Services

Exchange of maintenance responsibilities has been agreed upon where it is cost effective for both parties. For example, Geauga County performs snow removal on certain township roads because these roads are part of a normal route between county roads; similarly, certain County roads are maintained for snow removal by two townships, where their locations make maintenance by the township more efficient than by requiring the County to travel "out-of-route miles" to do so.

C Joint Purchasing

Geauga County has entered into agreements with nine townships for the group purchase of salt and cinders, thereby realizing greater volume discounts and greater savings for those townships and the county.

Fire Protection

The County will begin work in the near future with the Geauga County Fire Chief's Association to develop plans for an integrated approach to fire protection which better utilizes existing and planned manpower and equipment assets through the creation of fire districts.

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Conclusion

The effects of a global economy have reached every corner of the private sector over the last decade. Only those organizations possessing extremely proprietary technology have remained immune to the wrenching changes brought about by competition from all corners of the globe possessing low-cost labor, newer plant and equipment, and less stringent environmental regulations. The Internet has allowed the very poorest of nations to participate in the global marketplace, and the threat that American blue-collar workers have faced for years from low-cost overseas labor is now shared with white collar/professional employees, as office operations and call centers can be operated almost anywhere on the planet and integrated into domestic operations. While some industries such as domestic surface transportation provide a service that cannot be outsourced to foreign workers, tremendous pressure to lower costs is being brought on these providers by their primary customers who are facing this direct pressure. Unless a business is temporarily fortunate enough to find itself providing a good or service that is in short supply, price increases are very hard to implement, while certain costs such as energy continue to steadily rise. Pressure on the corporate bottom line has never been greater than it is today.

The public sector has until recently not considered itself vulnerable to the challenges of a global economy, but since the public sector is financed by the private sector, this complacency cannot continue. More and more pressure will be brought to bear on our elected officials by corporations and individuals for government to keep taxation under control by doing more with less. As governmental activities at all levels consume a significant percentage of our total resources, America's ability to re-engineer government toward that end is critical to our ability to compete with lower-cost foreign economies. As local government has traditionally (and logically) been the most responsive to citizen needs, it is logical that we should lead the way toward "lean governance". The challenge is to implement consolidation of resources and coordination of effort within counties and between counties, without losing the traditional responsiveness and spirit of personal commitment to service to our local citizens that has always been a hallmark of local government.

Five primary local government activities can be identified, not including public education:

1. Public Safety
2. Public Works
3. Health and Welfare
4. Community Planning/Economic Development
5. Administrative/Legal

Each existing government function at the county, city, village, or township level can be classified under one of these primary categories. In Geauga County, the functions of Health and Welfare and Community Planning/Economic Development are generally carried out on a centralized basis, with the exception of local zoning. Public Safety, Public Works, and Administrative/Legal functions are carried out concurrently at both the local and the county level, resulting in tremendous duplication of resources. Significant taxpayer dollars could be saved in all counties if actions were taken at the state level to enable county and local government entities to formally consider consolidation initiatives.

The process of consolidation of services to improve efficiency and gain economies of scale is fairly straightforward, and is an ongoing process driven by competitive necessity in the private sector. In the

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public sector, the lack of a threat of competition and the realities of political life make implementation of logical consolidation much more difficult to achieve. Yet it can be done, if elected officials within the county work to develop synergy among the excellent resources at all levels that serve the citizens of this county. Additionally, opportunities exist for partnerships with neighboring counties to leverage resources and gain greater economies of scale. Hard choices will have to be made, but to be successful as a region, we must move forward toward consolidation of services wherever possible.

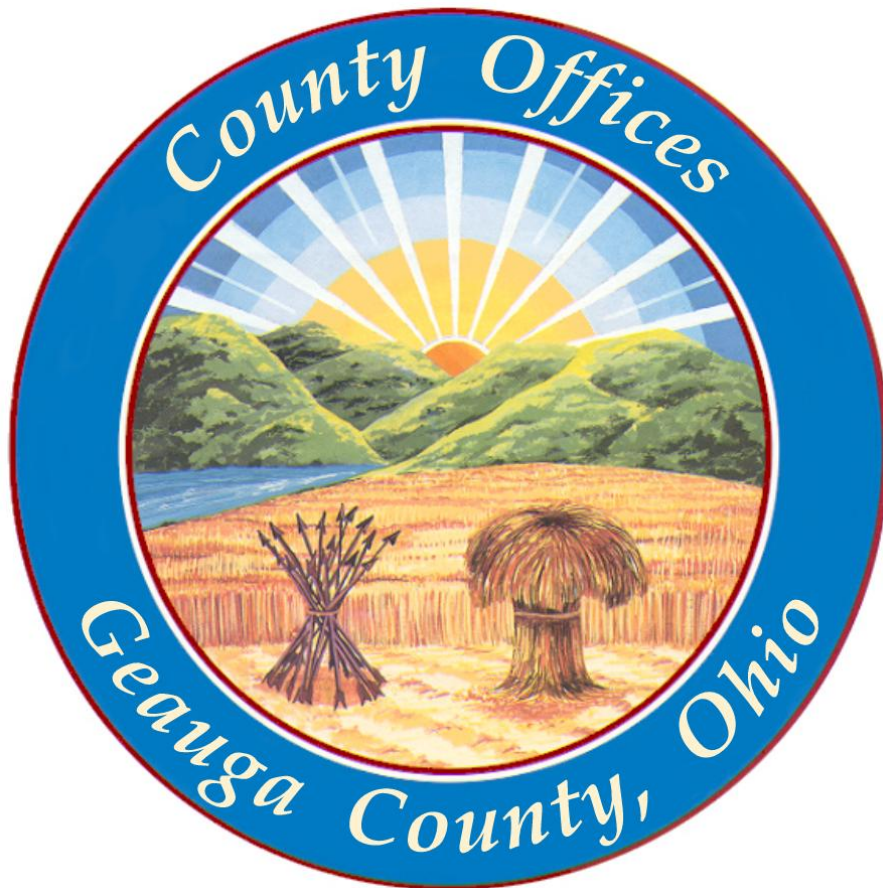
The Geauga County Board of Commissioners will initiate meetings in 2006 with the Geauga County Township Association to develop a consolidation study covering public safety, public works, zoning, and administrative/legal functions. The Commissioners will also meet with officials from each village within the county and the City of Chardon, and invite them to participate in this process as well. The Commissioners will participate in consolidation discussions with the Commissioners of neighboring counties, and will encourage other County elected officials to enter into discussions with their counterparts in other counties as well. Modest but specific goals should be established for the next year and years to come to bring about consolidation of services where the economies of scale and maintenance of service to the public indicate such consolidation can achieve real cost savings to taxpayers without adversely affecting the quality of outcomes to the public.

Today, rising costs, adverse impact of taxation on the economy, and the promise of technology to make cost-effective consolidation possible have all combined to point government toward developing more efficient ways to operate. The Geauga County Board of Commissioners, and all elected officials in Geauga County are dedicated to efficient, responsive government, and we will work together to improve our productivity and service to the public by taking specific actions toward consolidation of services.

The Geauga County Board of Commissioners would like to express our thanks to the Geauga County Auditor and his staff for their extensive assistance in the preparation of this report.

This report, as well as a variety of other information, can be obtained by visiting the County web-site on the world wide web at:

<http://www.co.geauga.oh.us>



Questions, comments or suggestions regarding this report can be directed to the County Commissioner's office at: (440) 285-2222 Ext. 6800

Email: commissioners@geaugabocc.org