

Unfortunately the 2007 Local Impact Statement Report inadequately represents the burden of unfunded mandates placed upon county government by the General Assembly during 2007.

Unfunded mandates continue to plague all units of local government. Their impact becomes more severe, however, when coupled with the current economic climate. The demands for county government service, most of which the county delivers on the state's behalf, continue to increase while revenue sources for county governments have stagnated or declined. Unfunded mandates continue to erode the foundation of a viable state/county partnership-county fiscal security.

The Local Impact Statement process also does not give a comprehensive and accurate view of unfunded mandates from the perspective of counties because the General Assembly has exempted budget bills from the LIS process and, thus, this Report.

This Report fails to reflect the effects upon county government contained within H.B. 119, the state biennial budget for fiscal years 2008 and 2009, which was also enacted in 2007. A reader of this Report would "miss" the provisions of H.B. 119 that failed to address the already woefully inadequate level of funding for indigent defense reimbursement to the counties; included additional earmarking of Title XX and TANF funds which reduced the counties' flexibility to meet local needs with these funding sources; placed greater reliance upon the counties for child support enforcement, child protective services, adult protective services; and raised the fee collected by the Department of Taxation to underwrite its costs for administration of property taxes which reduced the amount of property tax distributions to the local taxing districts.

CCAO feels that the General Assembly would do itself a greater service and bring to itself a greater awareness of how their decisions have financial implications to counties and other local governments by eliminating the current provisions which exempt certain legislation from the LIS process. A review of all legislation enacted for its impact upon Ohio's local governments would be more appropriate. Only then, will the General Assembly and the public receive the true picture of the impacts of unfunded mandates on local governments.

Irrespective of the concerns CCAO raises regarding the LIS process, we wish to acknowledge the professionalism and extreme competence of the LSC staff. We have always found the work of LSC to be fair and objective even under what is often challenging circumstances. CCAO wishes to thank the Legislative Service Commission for the opportunity to comment on this report.

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