



As noted in the Introduction to this Report, various bills are exempted from the LIS requirement and, consequently, a Local Impact Statement Report inadequately represents the burden of unfunded mandates placed upon county government by the General Assembly.

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. While not a budget adoption year, effects upon county government contained in the previous state biennial budget carry over into 2008 with significant impact. Areas of particular concern to counties are reimbursement to the counties for indigent defense; additional earmarking of Title XX and TANF funds which reduced the counties' flexibility to meet local needs with these funding sources; and reduction of funding to help the counties engage in child support enforcement, child protective services, and adult protective services.

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.

CCAO thanks the Legislative Service Commission for the opportunity to comment on this report and wishes to acknowledge the professionalism and extreme competence of the LSC staff. Irrespective of the concerns CCAO raises regarding the LIS process, CCAO has always found the work of LSC to be invaluable and much appreciated.