



**County
Commissioners
Association of Ohio**

Serving Ohio Counties Since 1880

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On behalf of the County Commissioners Association of Ohio, thank you for this opportunity to provide comments regarding the 2016 Local Impact Statement Report. As noted in this report, various bills are exempted from the LIS requirement. Consequently, the Local Impact Statement Report does not accurately capture the impact of state policy decisions on local governments.

Counties are uniquely tied to the state as the provider of state services at the local level on the state's behalf. Counties operate as local branches of state government, with most state programs and services being delegated to county government for implementation.

Critical to the success of this partnership and the counties ability to implement state programs is the fiscal health of the counties. The county general fund is the chief operating fund of the county, and its revenue stability is a key indicator of the financial health of the county. The county general fund supports the operation of the nine county elected officials; the county and common pleas courts; and major program areas including the administration of justice, economic and workforce development, child support and adult protective services, elections and other vital county services. Counties rely upon a combination of permissive sales taxes, property taxes, charges for fees and services, intergovernmental revenue (including the Local Government Fund) and investment income to pay for these services. Because all of these revenue sources are governed by statutory provisions, decisions of the General Assembly can greatly impact the counties' receipt of funds from these resources.

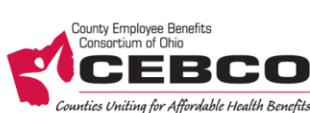
The vitality and viability of this state/county partnership is directly impacted through all actions of the General Assembly. Therefore, CCAO urges the General Assembly to review **all** legislation enacted for its impact upon Ohio's local governments through the LIS process. Only then will the General Assembly and the public receive the true picture of the impacts that unfunded mandates and policy decisions have upon the counties and other local governments.

CCAO thanks the Legislative Service Commission for the opportunity to comment on this report and wishes to acknowledge the long standing professionalism and expertise of the LSC staff.



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