



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. This was a unique year in that only one piece of enacted legislation required a local impact statement and that legislation pertained to school districts and not counties.

As a general observation the impact of unfunded mandates has become more severe for all units of local government due to the current economic climate. For counties the demands for services, most of which the county delivers on the state's behalf, continue to increase while revenue sources have stagnated or declined. Unfunded mandates continue to erode the foundation of a viable state/county partnership by threatening the county governments' fiscal security.

Because the General Assembly has exempted budget bills from the LIS process, the Local Impact Statement process does not give a comprehensive and accurate view of unfunded mandates from the perspective of counties. This Report fails to reflect the effects upon county government contained within HB 1, the state biennial budget for fiscal years 2010 and 2011, which also was enacted in 2009. A reader of this Report would "miss" the provisions of HB 1 that reduced appropriations in the human services areas for adoption assistance, child and adult protective services, and mental health and drug addiction services and for soil and water conservation funding. Similarly, while the budget took positive strides to assist counties with the provision of indigent defense services, the level of funding for indigent defense reimbursement to the counties remains highly inadequate.

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.