



County Commissioners' Association of Ohio
Welcomes the Delegation of the
Kyrgyz Republic



АССОЦИАЦИЯ ЧЛЕНОВ
ОКРУЖНЫХ СОВЕТОВ
ШТАТА ОГАЙО
ПРИВЕТСТВУЕТ ГРУППУ



The County Commissioners' Association of Ohio



DAVID DHUME

**PRESIDENT OF THE COUNTY COMMISSIONERS'
ASSOCIATION OF OHIO &
MADISON COUNTY COMMISSIONER**



Purpose of the Association



- Advocate for Counties in Ohio General Assembly
- Provide technical assistance to Commissioners
- Serve as forum for Commissioners to share best practices
- Provide money saving services to counties
 - Health Insurance
 - Property and Liability Insurance
 - Natural Gas, Electric & Telephone
 - On line Auctions of Surplus Property



About the Ohio Counties



- 88 Ohio Counties
- Some counties predate Ohio becoming a State in 1803
 - First county established in 1788
- Counties established by Legislature
 - Last County Established in 1851
- Population Range from 13,436 to 1,280,122
- Land Area from 228 sq. mi. (591 km²) to 703 sq. mi. (1821km²)
- Ohio Land Area 44,828 sq. mi. (116,105km²)
- Kyrgyz Republic Land Area 77,181 sq. mi. (199,898 km²)

County Government in Ohio: Structure and Functions



LARRY L. LONG

EXECUTIVE DIRECTOR

COUNTY COMMISSIONERS' ASSOCIATION OF OHIO



Local Government Structure in Ohio



- 88 Ohio Counties
- 938 Municipalities
- 1,308 Townships
- 668 School Districts
- 700 Special Purpose Districts
- **TOTAL 3,702**



County Government in Ohio



- **County government in Ohio serves as an administrative agent of state government**
 - Counties are like 88 branch offices for state government
 - Counties provide uniform services required by the State in each county
 - Counties must do what they are mandated to do by the State of Ohio
 - Counties only have powers specifically granted to them by the Legislature
 - If general statutory law enacted by the Legislature does not permit counties to perform functions or provide services, then counties cannot do it

Structure of County Government



- **Legislative Branch**

- Board of County Commissioners of 3 Commissioners in 86 Counties.
 - ✦ Note, the Board of County Commissioners must be granted authority from Ohio General Assembly and is a quasi-legislative and administrative body

- **Executive Branch**

- Composed of other independent elected officials in 86 Counties including:
 - ✦ Auditor
 - ✦ Treasurer
 - ✦ Prosecuting Attorney
 - ✦ Clerk of Courts
 - ✦ Engineer
 - ✦ Coroner
 - ✦ Recorder
 - ✦ Sheriff



Structure of County Government



• **Judicial Branch**

- The Ohio General Assembly establishes a series of courts that serve as the local judicial branch.
 - ✦ General Assembly defines the geographic and subject matter jurisdiction of Court
 - ✦ Courts divided into misdemeanor courts and general trial courts
 - ✦ Primary general trial court is Court of Common Pleas which may have specialized divisions:
 - Probate
 - Juvenile
 - Domestic Relations
 - Family



Structure of County Government



- **Specialized Boards and Commissions**
 - Not really a branch of government, but Boards often provide services of a unique nature or function and mandated by the General Assembly
 - ✦ Alcohol, Drug and Mental Health Services Board
 - ✦ Children Services Board
 - ✦ Developmental Disabilities Board
 - ✦ Board of Elections
 - ✦ Veterans Service Commission



Functions of County Government



- **General Government**

- Property tax appraisals
- Collect property taxes
- Distribute taxes to other local governments
- Consumer protection
- Maintain records of property, mortgages, and birth and death records
- Issue automobile titles and maintain liens



Functions of County Government



- **Public Safety and Justice**
 - Law enforcement
 - Incarcerate prisoners in jails
 - Investigate suspicious deaths
 - Prosecute criminals
 - Administer & fund courts and Judges
 - Maintain court records

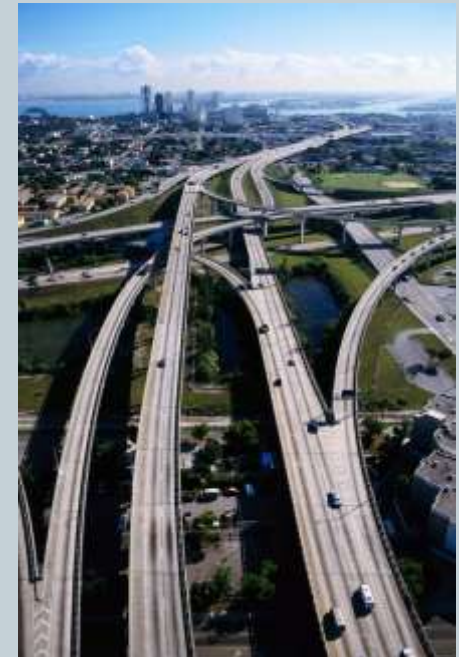


Functions of County Government



- **Public Works and Environmental Management**

- Public buildings
- Build road and bridges
- Public drinking water supply
- Sewage and waste water treatment
- Construct drainage improvements
- Flood control
- Solid waste landfills
- Airports



Functions of County Government



- **Health and Human Services**

- Public health
- Human services and public welfare programs
- Programs for the developmentally disabled
- Alcohol, drug addiction and mental health programs
- Child welfare programs
- Child support enforcement
- Senior citizen programs



Functions of County Government



- **Managing Growth and Development**
 - Economic development
 - Workforce development and job programs
 - Land use planning
 - Zoning



Functions of County Government



- **Primary Responsibilities of County Commissioners**
 - Provide community leadership
 - Provide Funding and Levy Taxes for County Government Functions
 - Allocate financial resources to other elected officials and county government entities
 - Manage and oversee the county budget
 - Purchase equipment and supplies
 - Construct buildings and facilities
 - Promote economic development
 - Collaborate with other local governments

Financing County Government in Ohio



BRAD COLE

MANAGING DIRECTOR OF RESEARCH
COUNTY COMMISSIONERS' ASSOCIATION OF OHIO

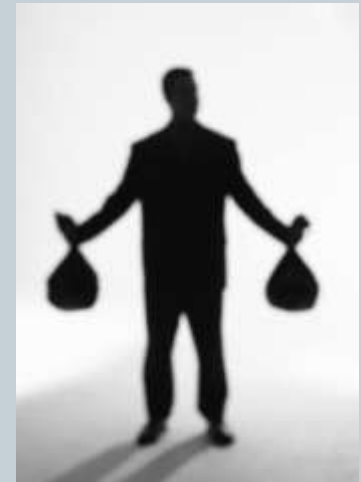


Financing County Government in Ohio

Required Funds



- County government programs and services are paid for from two major types of funds in the county treasury of each county
 - A fund is an accounting mechanism used to be sure public money is expended for the proper legal purpose
- The two types of funds
 - General fund
 - Special funds



Financing County Government in Ohio

Required Funds



- **General Fund**

- The General fund can be used for a variety of general government purposes and functions
 - ✦ which the county is legally obligated to perform or for which it is authorized to spend public monies on



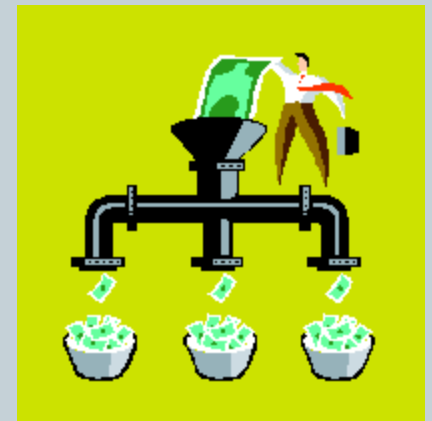
Financing County Government in Ohio

Required Funds



- **Special Funds**

- Special funds are restricted to be used for certain specified purposes
 - ✦ For each special property tax levy
 - ✦ For each bond issue where the county borrows money to finance public improvements
 - ✦ For each public utility operated by the county: water, sewer and solid waste disposal
 - ✦ Dog and kennel fund
 - ✦ Certificate of title fund
 - ✦ Public assistance administration and operation



Financing County Government in Ohio

General Fund



- **General Fund**

- General fund is the chief operating fund of the county
 - ✦ Money in this fund is used to fund the following programs & services
 - Most county elected officials offices (Auditor, Treasurer, Prosecuting Attorney, Clerk of Courts, Engineer, Coroner, Recorder & Sheriff)
 - Courts
 - Boards of elections
 - Children services
 - In any county without voter approved property tax levy
 - Veteran Service Commissions and aid to needy veterans
 - Most county boards and commissions are without dedicated funding sources



Financing County Government in Ohio

General Fund Revenue Sources



- **Sales and Use Tax**

- Collected by the State and remitted to each county on the basis of retail sales within county
 - ✦ County may enact up to 1½% in ½% increments on top of the statewide rate of 5½%
 - ✦ Commissioners may enact it subject to a referendum (a vote of the people) or may submit to voters
 - If the issue is voted on it must be approved by a majority of those voting on it



Financing County Government in Ohio

General Fund Revenue Sources



- **Property taxes**

- County share of un-voted property taxes within county.
 - ✦ There are two types of property taxes
 - Un-voted
 - Voted



Financing County Government in Ohio

General Fund Revenue Sources



- **Un-voted taxes**

- Most un-voted taxes have been in effect since the 1930's
- County un-voted taxes are used in the general fund



Financing County Government in Ohio

General Fund Revenue Sources



- **Voted taxes**

- All new property taxes must be approved by the voters
- Most new property taxes that are approved by the voters are for specific purposes such as Children Services, Mental Health, Developmental Disabilities Programs, Libraries, Senior Citizen, and similar programs
 - ✦ Since they are for a specific purpose the revenue goes to a special fund and used for the specific purpose for which the voters approved the tax
- Voters vote for a certain number of mills that is on the ballot
 - ✦ A mill is equal to \$1.00 for every \$1000.00 of assessed value of the property



Financing County Government in Ohio

General Fund Revenue Sources



- **Local Government Fund**

- County share of state revenue sharing provided to counties and other local governments

- **Investment earnings**

- Interest earned on money held by the county and invested in safe and liquid investments

- **Service Fees and Charges**

- Includes fees for recording a deed, serving a legal document, issuing a building permit for a house, and fees for collecting property taxes for other political subdivisions plus various other fees

What do County Commissioners Do? Challenges and Opportunities



DAVID DHUME, PRESIDENT
COUNTY COMMISSIONERS ASSOCIATION OF OHIO
MADISON COUNTY COMMISSIONER

PAULA BROOKS, IMMEDIATE PAST PRESIDENT
COUNTY COMMISSIONERS ASSOCIATION OF OHIO
FRANKLIN COUNTY COMMISSIONER

