



Jill A. Davidson
Athens County Auditor

Proponent Testimony – H.B. 473

Jill Davidson, Athens County Auditor

Before the Ohio House Public Insurance and Pensions Committee

October 22, 2025

Chair Peterson, Vice Chair Teska, Ranking Member White, and Members of the Committee:

Thank you for the opportunity to provide testimony in support of **House Bill 473**, sponsored by Representative David Thomas. This legislation strengthens transparency, equity, and accountability in public compensation.

I have served as **Athens County Auditor since 2000** and have also served as **President of the County Auditors' Association of Ohio, President of the Ohio Government Finance Officers Association, and President of the Ohio Council of County Officials**. In these roles, I've spent my career promoting fiscal integrity and public trust.

Across Ohio, some public employers pay both the employer and employee shares of retirement contributions for certain administrators. These are often the highest-paid positions in county government—directors or contract employees who already receive comprehensive benefit packages. In Athens County, these contracts typically include:

- **Full family insurance** paid entirely by the county;
- **Both sides of the OPERS retirement contribution**, roughly a 10% taxpayer-funded pay increase;
- **Annual vacation cash-outs**, often worth more than \$5,000 per year; and
- **Other lump-sum payments** appearing in payroll records under internal codes that increase annual income but are not clearly described in public reporting.

These additional payments and perks amount to **thousands of dollars in hidden compensation each year**. They are not transparent to taxpayers and are rarely understood even by the boards or commissions approving the contracts. Meanwhile, lower- and mid-level county employees—those who process payrolls, manage budgets, and serve the public directly—must pay their own retirement contributions, follow strict leave limits, and are held to higher standards of accountability.

As economist **Dr. Richard Vedder** testified, this is a **regressive and inequitable system**. It rewards those already earning the most while hiding the true cost of public employment. Even when these employer-paid contributions are correctly taxed as income, they remain an **unvoted raise disguised as a benefit**.

This is not only a fiscal issue—it's an ethical one. Many of the individuals receiving these benefits operate under **boards or commissions that lack strong oversight**. Too often, the administrator “wags the tail of the board,” setting the agenda rather than answering to it. These positions manage public resources yet are **not required to file financial disclosure statements**, leaving potential conflicts of interest unexamined.

If we want to restore confidence in local government, we must demand transparency—both financial and ethical. **House Bill 473** is a straightforward, common-sense reform. It ensures that every public employee contributes their own share toward retirement and that taxpayers can clearly see the full cost of compensation.

I also urge the General Assembly to consider a companion reform to **expand Ohio's financial disclosure requirements** to include appointed or contract administrators who control or influence public funds. These roles carry public authority and should meet public transparency standards.

Public service should model integrity—not privilege. **House Bill 473** is a step toward fairness, accountability, and honesty in government.

Thank you for your consideration and for your commitment to transparent government.

Respectfully submitted,



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