



# Athens County, Ohio

# Popular Annual Financial Report

For Fiscal Year Ended December 31, 2013—Issued by Jill A. Thompson Athens County Auditor



**Jill Thompson**  
Athens County Auditor

**Special points of interest:**

- Auditor’s Office
- Keeping Track of the Dollars
- Spotlight on the General Fund
- County Wide Tax Collections

**Auditor’s Office Staff**

- Dave Owen
- Tammi Goeglein
- Alan Ferguson
- Jared Bunting
- Sally Stump
- Rachel Newlun
- Kayleigh McQuade
- Tracie Newlun
- Heidi Easley
- Janet Harner
- Ben Troth
- Devin Brooks
- Ben Abfall
- Larry Hines
- Ken Highland
- Arthur Jordan

## Citizens of Athens County:

I am pleased to present to the Citizens of Athens County the tenth Popular Annual Financial Report (PAFR) for fiscal year ended December 31, 2013.

The information contained in this report has been taken from the 2013 Athens County Comprehensive Financial Report (CAFR).

The CAFR is comprised of nearly 200 pages of detailed financial statements, notes, schedules and reports and has been audited by an independent public accounting firm and received an unqualified opinion.

The PAFR is a summary of the financial activities and operating results reported in the Athens County audited CAFR.

This PAFR, generated internally by Financial Accounting Administrator Alan Ferguson and Finance Administrative Assistant Jared Bunting with the help of our entire staff is a condensed and simplified overview of the CAFR.

The PAFR is unaudited and does not conform to the Generally Accepted Accounting Principals (GAAP) and governmental reporting standards and does not include component units of the county.

The Popular Annual Financial Report of Athens County is presented as a means of increasing public confidence in County Government and its elected officials through easier, more user-friendly financial reporting.

The PAFR is a tool to help citizens better understand where the county’s revenue comes from and how it is being spent.

The CAFR and PAFR will be made available upon request and online for those wishing to have a more detailed perspective of the county’s finances. Feel free to contact the office for a copy of either report by calling (740) 592-3226.

I am thankful to the citizens of Athens County for their continued support and encouragement of me and my staff. I applaud my dedicated employees for working with me to continue the tradition of excellence in financial reporting, which has resulted in numerous awards and recognition from the Government Finance Officers Association and the Auditor of State.

Jill Thompson  
Athens County Auditor  
[www.athenscountyauditor.org](http://www.athenscountyauditor.org)

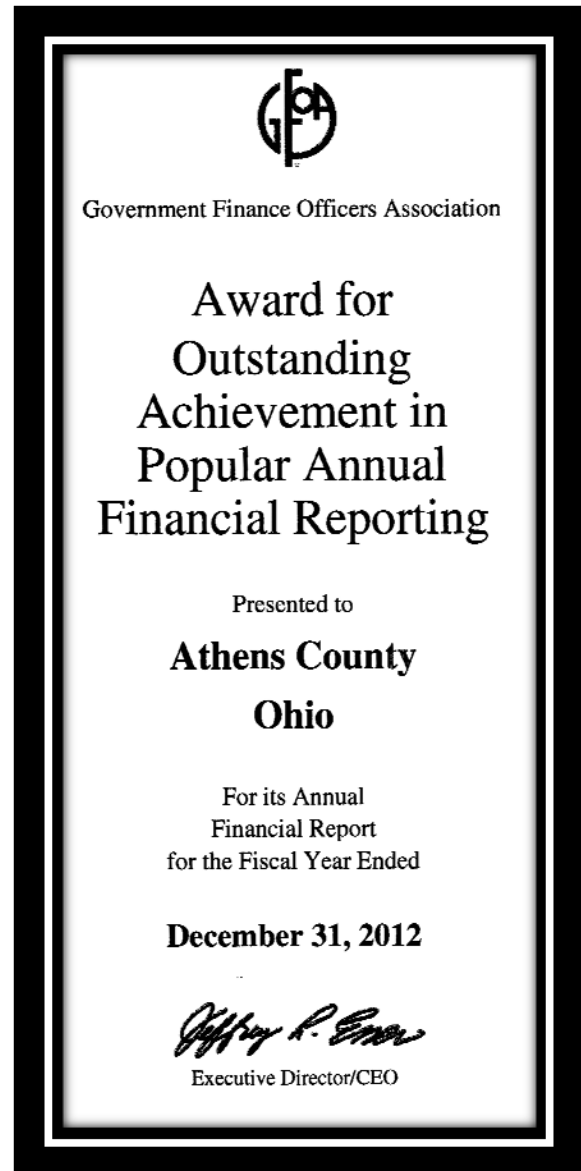
## Table of Contents

Award for Outstanding Achievement in Popular Annual Financial Reporting	2
County Government	3
County Auditor’s Office Responsibilities	5
Where the Dollars Come From	6
Where the Dollars Go	7
General Fund Cash Balances and Revenues	8
General Fund Expenditures	9
Athens County Economy	10
Athens County Taxes Collected	11
Athens County State Payments and Special Assessments Collected	12

*The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Athens County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2012. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.*

*In order to receive an Award of Outstanding Achievement in Popular Annual Financial Reporting, a governmental unit must publish a Popular Annual Financial Report, whose contents conform to program standards of Creativity, presentation, understandability and reader appeal.*

*An Award of Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA for review.*



# COUNTY GOVERNMENT

A three-member Board of Commissioners, eleven other elected officials including the Auditor, Treasurer, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, two Common Pleas Court Judges and a Probate-Juvenile Court Judge and the department helps govern the County.

Although the elected officials and the department heads manage the internal operations of their respective offices, the Board of Commissioners authorize expenditures and serve as the budget and taxing authority and contracting body. They allocate federal and state funds, as well as local tax revenue to the County offices and departments.

The County Auditor is the chief financial officer of the County. This office's duties and responsibilities are fully described on page 5.

The County Treasurer is the custodian of the county government's assets and revenues. This office collects taxes on real estate, personal property, estates and manufactured homes. The treasurer invests county funds to generate interest revenue. The treasurer and auditor serve as each other's check and balance in the administration of county money.

The Clerk of Courts is responsible for keeping all papers and records for the courts of common pleas and appeals, issues writs, summons, and subpoenas. The clerk is also in charge of the title office which issues titles for motor vehicles and watercraft and collects sales tax on automobiles.

The Coroner investigates causes of death as a result of criminal or other violent means, by casualty, by suicide, or any suspicious and unusual manner, or when a person dies suddenly when in apparent good health. This office conducts investigations and inquests and performs autopsies.

The County Engineer is the County's surveyor and civil engineer. This office designs, constructs and maintains the county road system, including bridges, guardrails, signs and signals. The engineer is also responsible for township roads. These functions are funded by permissive motor vehicle tax as well as state license and gasoline tax.

The County Prosecuting Attorney is the County's chief criminal and civil legal representative in court. This office prosecutes criminals in the name of the state, and is responsible for all juvenile cases. The prosecutor enforces child support orders and collects delinquent property taxes by foreclosing on property. The prosecutor is legal advisor to all county elected officials and boards.

The County Recorder is the official record keeper for the county. This office records deeds, mortgages, leases, land contracts, and business partnerships. The recorder is also in charge of the microfilm department.

The County Sheriff is chief law enforcement officer for the county. This office enforces traffic and drunk driving laws, investigates crimes, enforces all court orders, delivers subpoenas and attends court sessions.

The Common Pleas Court has four divisions:

- **General Division** – Two judges are elected to oversee this division which is responsible for adult criminal felony cases, civil actions and appeals from administrative agencies.
- **Juvenile Division** – One judge is elected to oversee this division which is responsible for delinquent, unruly, abused or neglected juveniles.
- **Probate Division** – The same judge that oversees the Juvenile Division oversees this division which is responsible for estates and wills, adoptions and guardianships, marriage license and imminent domain.
- **Domestic Relations Division** – This division has a magistrate which is responsible for sanity/mental health competence determinations, adoptions, paternity and non-support cases.

The following boards help perform the County Governmental Functions:

- **Children Services Board** – This board protects abused and neglected children, subsidizes foster placement and services to children and families and provides adoption services. This board is supported by various voted tax levies in addition to federal and state funding.
- **Board of Developmental Disabilities** – This board serves eligible county children and adults who have developmental disabilities. The board administers the Beacon School, which provides these services for juveniles with these services. In additions the board administers ATCO Inc. Workshop and Passion Works which provide occupational opportunities to the developmentally disabled citizens of the county. This board is supported by various voted tax levies in addition to federal and state funding.
- **Board of Elections** – This board oversees primary, general, and special elections held within the county and insures that all elections are conducted as prescribed by the Ohio Revised Code.
- **Veterans Services Board** – This board provides services to eligible Veterans and their families within the County.
- **Alcohol, Drug Addiction, & Mental Health Services Board (317 Board)** – This board covers Athens, Hocking and Vinton Counties administering federal and state funding to organizations that provide alcohol, drug addiction and mental health services. This board is supported by various voted tax levies in addition to federal and state funding.
- **Athens City - County Health Department Board** – This board provides environmental and personal health services to the residents of Athens City and Athens County. This board is supported by various voted tax levies in addition to federal and state funding.

The following departments also provide services for the County Government:

- **Job & Family Services** – This department is responsible for providing cash assistance and support services including food stamps, Medicaid, child care and to help move residence from welfare assistance to productive work. These services are funded by federal and state funding as well as assistance from the County General Fund.
- **Child Support Enforcement Agency** – This department collects child support from absent parents and distributes it to families, establishes paternity and enforces child support orders. These services are funded by the Department of Job and Family Services in addition to federal and state funds.
- **The Plains Water & Sewer District** – This department provides water and sewer services to the residents of The Plains, Ohio. It is funded by charges for services, tap-in fees and loans from the state for capital projects.
- **Buchtel Water & Sewer District** – This department provides water and sewer services to the residents of the Village of Buchtel, Ohio. It is funded by charges for services, tap-in fees and loans from the state for capital projects.
- **Ambulance Service** – This department serves as the emergency medical service for the residents of Athens County. This department is funded by local tax levies.
- **Dog & Kennel** – This department is administered by the Dog Warden to operate a kennel and provide protection of the dog population of Athens County. This department is funded by the sale of dog licenses.
- **Emergency Management Services** – This department provides aid and coordination in the event of an emergency to county residents and local organizations. This department also provides training for these events. These services are funded by federal and state funding as well as assistance from the County General Fund.
- **9-1-1 Emergency Communications** – This department provides for emergency communications between the residents of Athens County and emergency personnel for the safety of the counties residents. These services are funded by local sales tax dollars as well as state funds.

# **COUNTY AUDITOR'S OFFICE RESPONSIBILITIES**

## **General Accounting/Fiscal Officer**

The Athens County Auditor is the watchdog of County funds. As the County's chief financial officer, it is the Auditor's responsibility to:

- ✓ Account for over \$52.5 million received by the County each year.
- ✓ Issue payments for all County obligations—including the distribution of tax dollars to the townships, villages, cities, school districts, libraries and other County agencies.
- ✓ Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- ✓ Administer the County payroll.
- ✓ Produce the County's annual financial report as required by law.

## **Licensing**

Licenses for dog tags, kennels, vendors, and cigarettes are all issued by the Auditor's office. Athens County annually issues more than 10,000 dog & kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

## **Real Estate Taxes & Rates**

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost including schools, townships, villages, and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000) of assessed valuation. County residents must vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all levy and bond issues.

## **Real Estate Appraisal & Assessment**

Athens County has over 45,000 separate parcels of property. The auditor maintains property records, transfers and it is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes.

A general appraisal is conducted every six years and is updated every three years. The office maintains a detailed record of the appraisal of each parcel in the County. The records are open to the public. For taxation purposes, property owners are assessed at 35% of fair market value. The last General appraisal was completed for tax year 2008. In the third year after the General appraisal, the Auditor must update the assessed value for each parcel of property by studying real estate sales for the preceding three years. This triennial update was done for tax year 2011, calendar year 2012.

## **Mobile Home Assessment**

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes.

## **Weights & Measures**

The Athens County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, meat and produce scales are checked regularly. Each year the Auditor's office inspects more than 900 devices at over 200 locations throughout the county.

## **Mapping & GIS**

The Athens County Auditor was appointed the GIS Coordinator for Athens County and maintains parcel data available to the public online at [www.athenscountyauditor.org/Pageld=38](http://www.athenscountyauditor.org/Pageld=38). Additional layers are being added as a collaborative measure with other offices, departments and agencies.

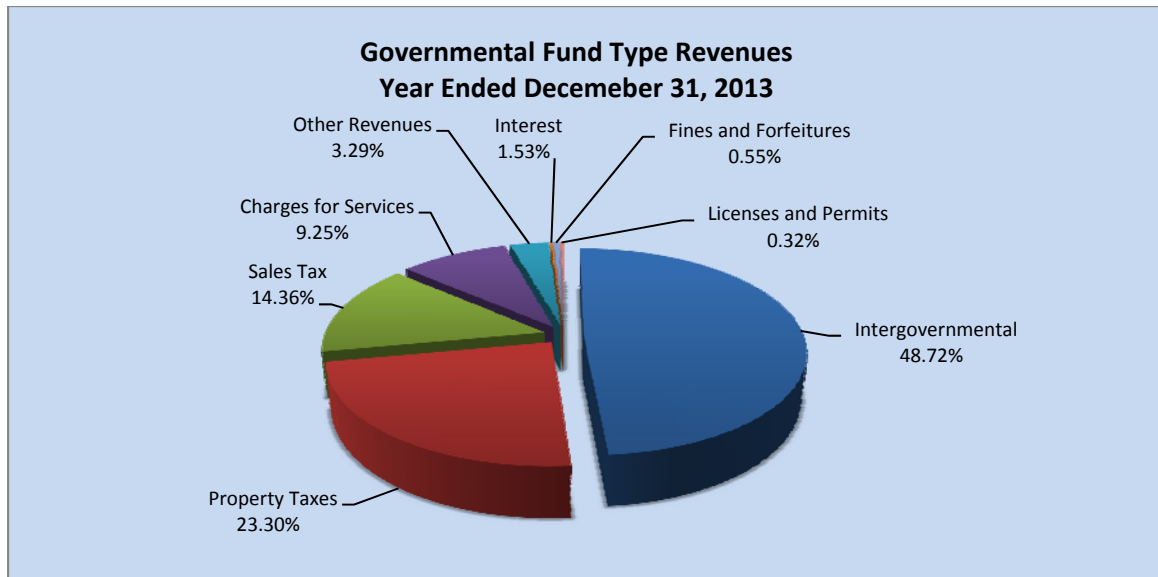
## **Data Processing Board**

The Auditor's Office has become more active in the processes of the County Data Processing Board. The Board hopes to adopt policy to aid in the efficiency of use for county computer systems.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources.

## Dollars In ...

The revenues presented here have been reported in the general, special revenue, debt service and capital projects funds. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities. The table summarizes revenues by source, and shows increases (decreases) in relation to prior year amounts.



Source: Athens County Auditor

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	\$ CHANGE FROM 2012	% CHANGE FROM 2012
Intergovernmental	\$ 26,633,042	\$ 24,087,442	\$ 25,397,276	\$ 1,309,834	5.44%
Property Taxes	12,085,653	11,162,802	12,146,623	983,821	8.81%
Sales Tax	6,810,061	7,335,201	7,488,236	153,035	2.09%
Charges for Services	5,650,053	5,256,921	4,824,314	(432,607)	-8.23%
Other Revenues	1,384,143	1,715,132	1,713,654	(1,478)	-0.09%
Interest	173,415	200,907	112,338	(88,569)	-44.08%
Fines and Forfeitures	356,289	357,444	285,240	(72,204)	-20.20%
Licenses and Permits	168,265	160,270	166,477	6,207	3.87%
	<u>\$ 53,260,921</u>	<u>\$ 50,276,119</u>	<u>\$ 52,134,158</u>	<u>\$ 1,858,039</u>	3.70%

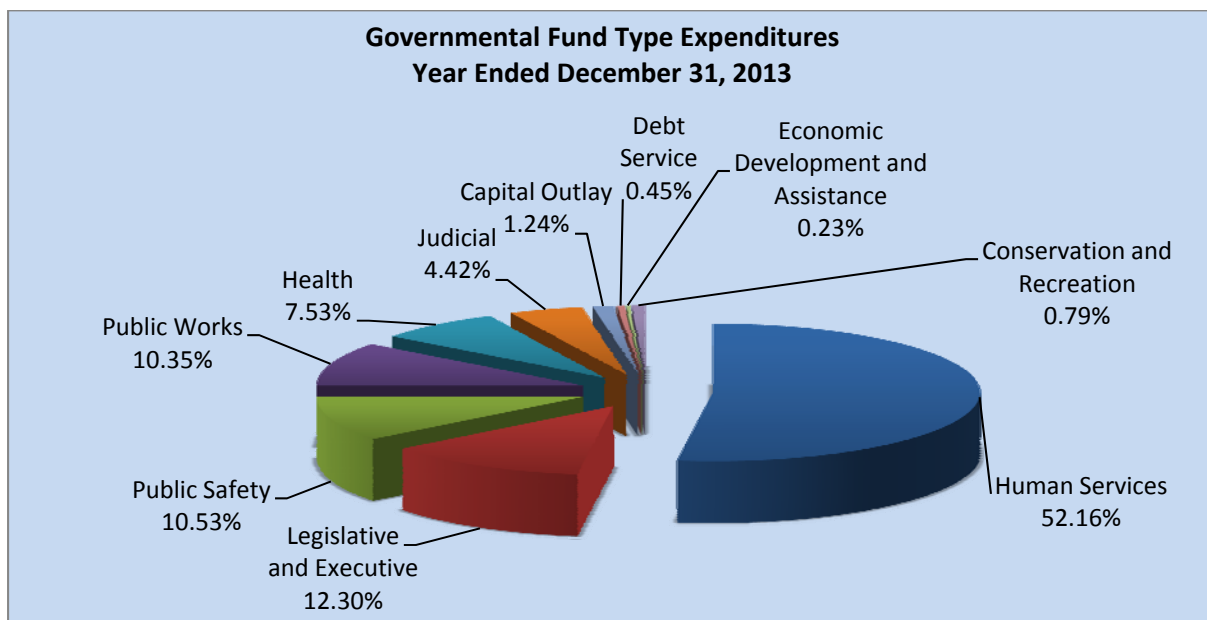
Source: Athens County Auditor

Intergovernmental revenues are monies received for the State of Ohio and the federal government which include Local Government, Homestead & Rollbacks, Gasoline Excise Tax, Motor Vehicle License fees and grants. Property Taxes include real estate, personal property, manufactured home and estate taxes. Athens County receives a 1% sales tax for the County general fund and 0.25% sales tax for 911 Emergency Communication. Charges for Services are fees charged by the various County offices. Other Revenues are miscellaneous income that is not included in another category. Interest is earned on the County's investments and deposits. Fines and Forfeitures are imposed by the courts or by the Ohio Revised Code. Licenses and Permits include Dog, Marriage, Vendor and Cigarette licenses sold by the County.

The major factors in the change of revenues were significant increases in Intergovernmental revenues which increased \$1,309,834 or 5.44% due mainly to increased funds received by ACBDD (Beacon School) and Property Tax revenues which increased \$983,821 or 8.81%. These, along with an increase in Sales Tax revenue of \$153,035 or 2.09% more than offset the decreases in Charges for Services revenues of \$432,607 or 8.23%, in Interest which decreased by \$72,204 or 44.08% due to the continuing decline in interest rates and in Fines and Forfeitures that decreased \$72,204 or 20.20%. These resulted in an overall increase of \$1,858,039 or 3.70%.

## Dollars Out ...

The expenditures shown are those of the general, special revenue, debt service and capital projects funds. Under the modified accrual basis of accounting, expenditures are recorded when the liability is incurred. The pie chart depicts expenditures by function as a percentage of the total expenditures for the year ended December 31, 2013. The table shows expenditures by function, and increases (decreases) in relation to the prior year amounts.



Source: Athens County Auditor

EXPENDITURES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	\$ CHANGE FROM 2012	% CHANGE FROM 2012
Human Services	\$ 27,645,287	\$ 26,258,264	\$ 27,646,380	\$ 1,388,116	5.29%
Legislative and Executive	5,771,779	6,032,282	6,516,743	484,461	8.03%
Public Safety	5,528,197	5,723,483	5,579,749	(143,734)	-2.51%
Public Works	5,490,076	5,159,020	5,485,836	326,816	6.33%
Health	3,398,529	3,647,196	3,992,502	345,306	9.47%
Judicial	2,387,848	2,226,535	2,341,975	115,440	5.18%
Capital Outlay	57,775	302,959	658,446	355,487	117.34%
Debt Service	609,176	604,079	235,405	(368,674)	-61.03%
Economic Development and Assistance	53,091	141,761	121,772	(19,989)	-14.10%
Conservation and Recreation	52,129	6,282	420,364	414,082	6591.56%
	<u>\$ 50,993,887</u>	<u>\$ 50,101,861</u>	<u>\$ 52,999,172</u>	<u>\$ 2,897,311</u>	5.78%

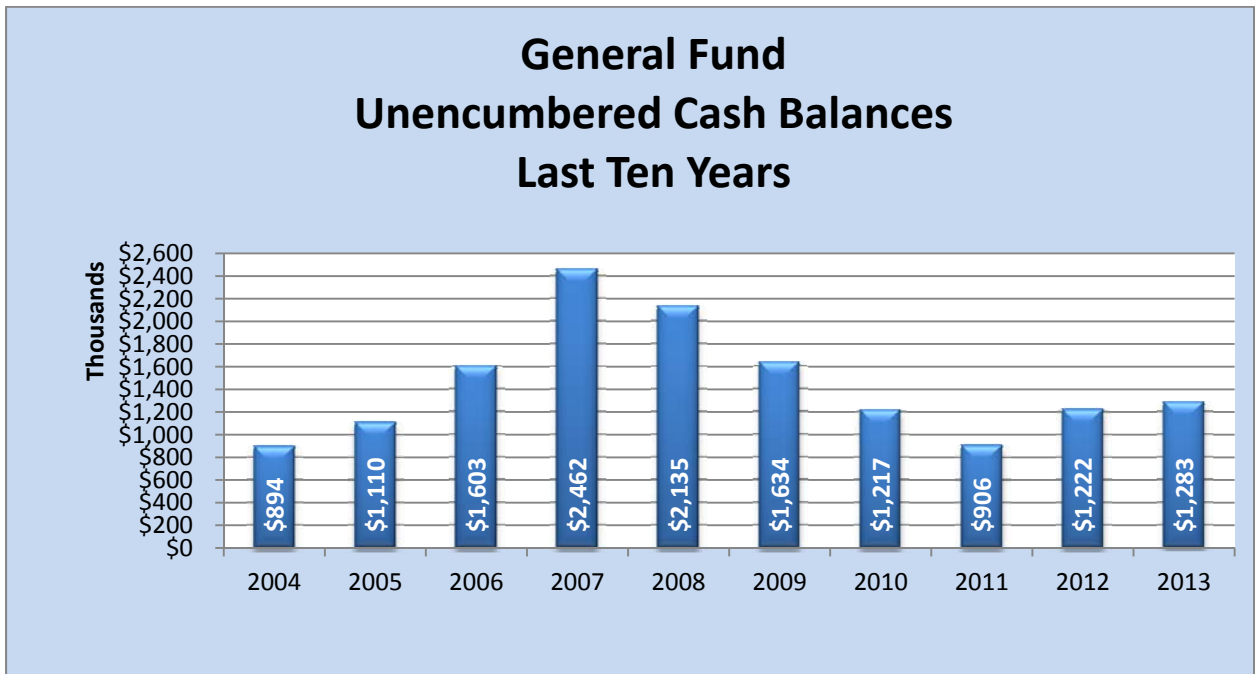
Source: Athens County Auditor

Human Services includes Job & Family Services, Children Services, ACBDD (Beacon School), Veterans Services, Child Support Enforcement, Senior Citizens and others. Legislative and Executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Recorder, Data Processing, Building and Grounds, Real Estate Assessment and others. Public Works includes the Road (MVGT), Community Development Block Grants and others. Public Safety includes the Sheriff, Coroner, 911 Emergency Communications, EMA and others. Capital Outlay is expenditures for equipment and buildings. Judicial includes the Court of Appeals, Common Pleas Court, Probate & Juvenile Courts, Municipal Court, Clerk of Courts and others. Health includes Ambulance Service, TB Hospital, Dog & Kennel and others. Debt Service is payments of principal and interest on the County's outstanding debt. Economic Development and Assistance is a revolving loan program for local businesses. Conservation and Recreation is payments made by the County Commissioners for Ferndale Park.

Increases in Human Services, Legislative and Executive, Public Works, Health, Capital Outlay, and Conservation and Recreation are a result of higher expenditures by ACBDD (Beacon School), General Fund and Real Estate Assessment, Road (MVGT), Ambulance Service, Beacon Capital Improvement, and the Plains High School Bike-Path Connector respectively. The increase in Judicial is also due higher expenditures from the General Fund. These increases more than offset the decreases in Public Safety, Debt Service, and Economic Development and Assistance. These changes resulted in an overall increase of \$2,897,311 or 5.78%.

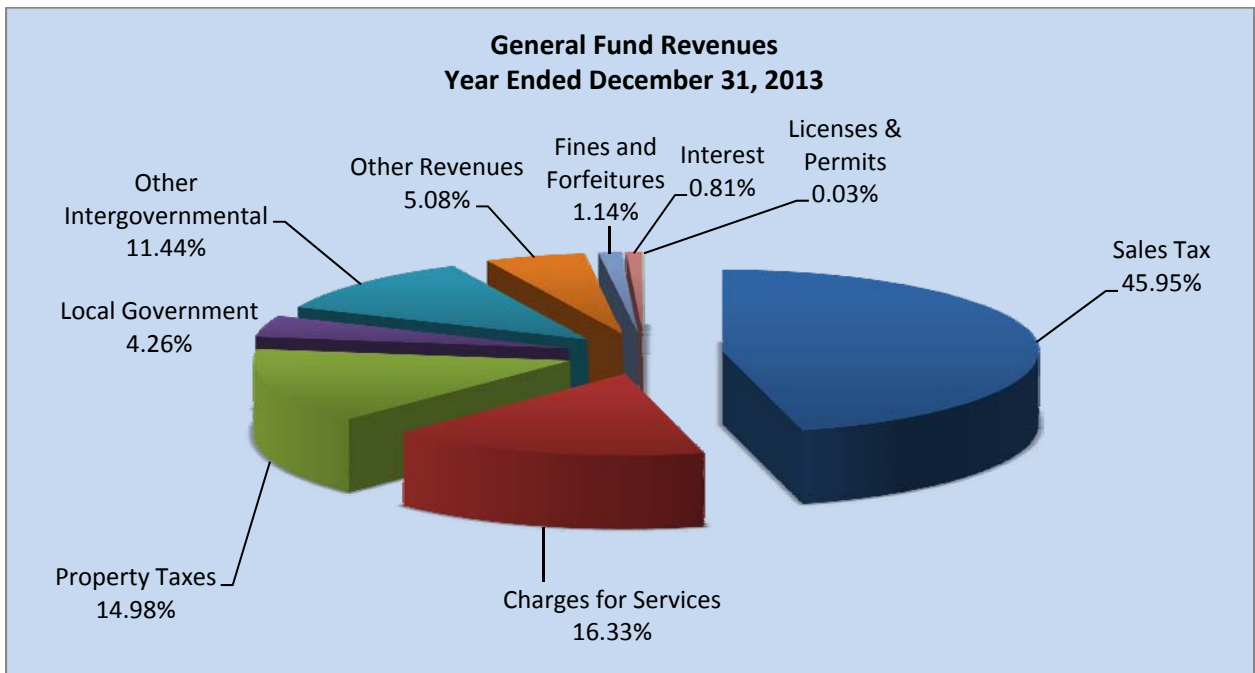
## General Fund

The amounts in the chart below are the general fund unencumbered cash balances for the past ten years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenses incurred in the reported year but not to be paid until the following year.



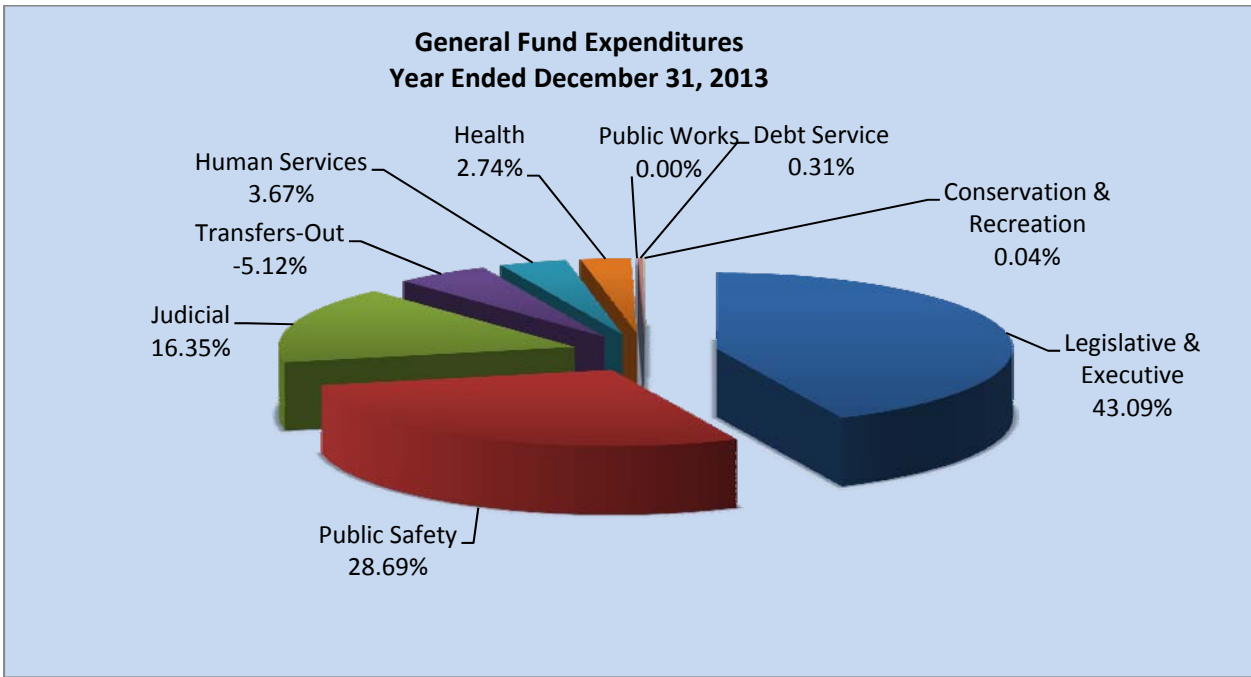
Source: Athens County Auditor

The revenues and expenditures presented here have been reported for the general fund. The general fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities and expenditures are recorded when the liability is incurred. This information comes from the County's 2013 CAFR.



Source: Athens County Auditor



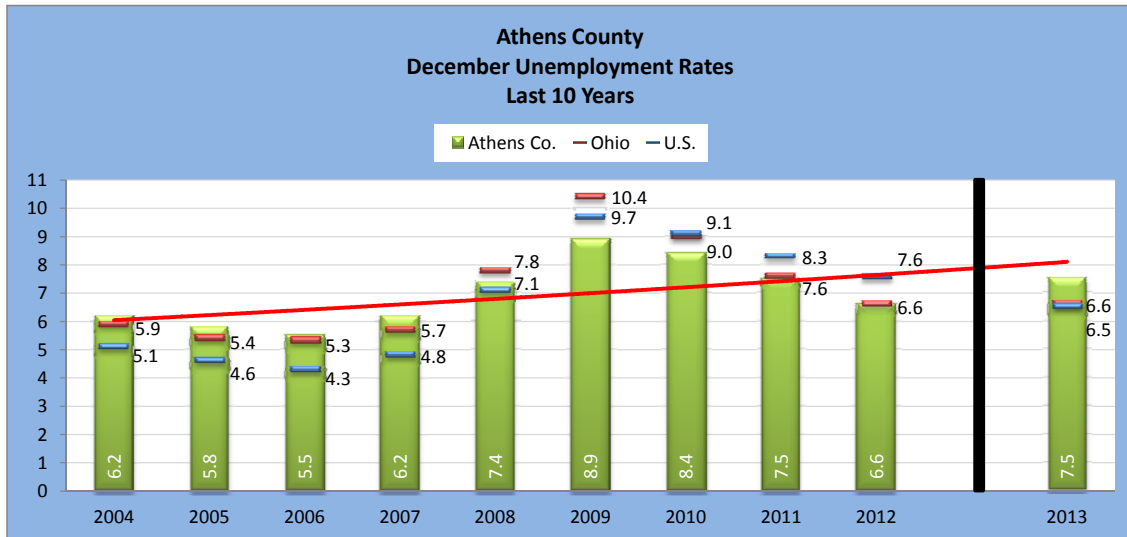


Source: Athens County Auditor

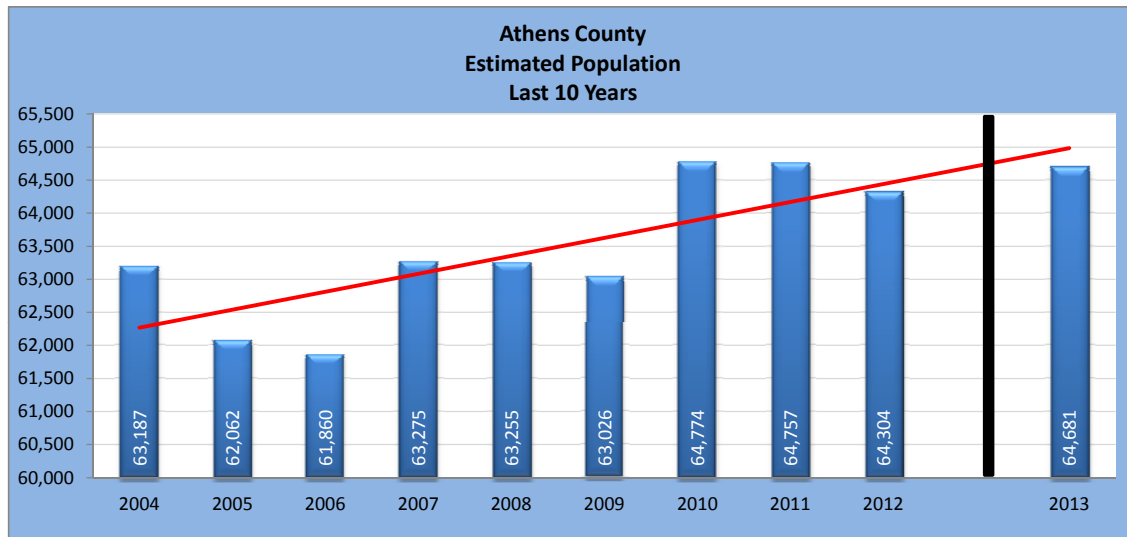
<b>Legislative &amp; Executive</b>		<b>Human Services</b>	
Commissioners	\$ 438,060	Veterans Services	469,192
Auditor	330,357	<b>Total Human Services</b>	<u>469,192</u>
Treasurer	144,964	<b>Health</b>	
Prosecuting Attorney	834,153	Vital Statistics	844
External Audit	81,917	Agriculture	229,490
Settlement Fees	39,359	Other Health	41,497
Planning Commission	4,443	Commissioners Contracts	<u>78,786</u>
Data Processing	92,577	<b>Total Health</b>	<u>350,617</u>
Board of Elections	503,143	<b>Debt Service</b>	
Recorder	260,585	Principal	35,747
Records Center	31,401	Interest	<u>2,975</u>
Commissioners Contracts	304,914	<b>Total Debt Service</b>	<u>38,722</u>
Building and Grounds	459,543	<b>Conservation &amp; Recreation</b>	
Insurances	<u>1,986,029</u>	Ferndale Park	2,018
<b>Total Legislative and Executive</b>	<u>5,511,445</u>	Bikepath Maintenance	<u>3,239</u>
<b>Public Safety</b>		<b>Total Conservation &amp; Recreation</b>	<u>5,257</u>
Coroner	115,632	<b>Transfers-Out</b>	<u>654,239</u>
Sheriff	1,762,882	<b>Total General Fund Expenditures</b>	<u>\$ 12,789,804</u>
Commissioners Contracts	<u>1,791,213</u>		
<b>Total Public Safety</b>	<u>3,669,727</u>		
<b>Judicial</b>			
Court of Appeals	8,589		
Common Pleas Court	435,208		
Law Library	-		
Juvenile Court	362,920		
Probate Court	124,816		
Clerk of Courts	442,671		
Municipal Court	147,398		
Commissioners Contracts	<u>569,003</u>		
<b>Total Judicial</b>	<u>2,090,605</u>		

The above expenditures are broken down by general fund department. Commissioners Contracts are services that are contracted for by the County. Transfers-Out are payments made by the general fund to other County funds.

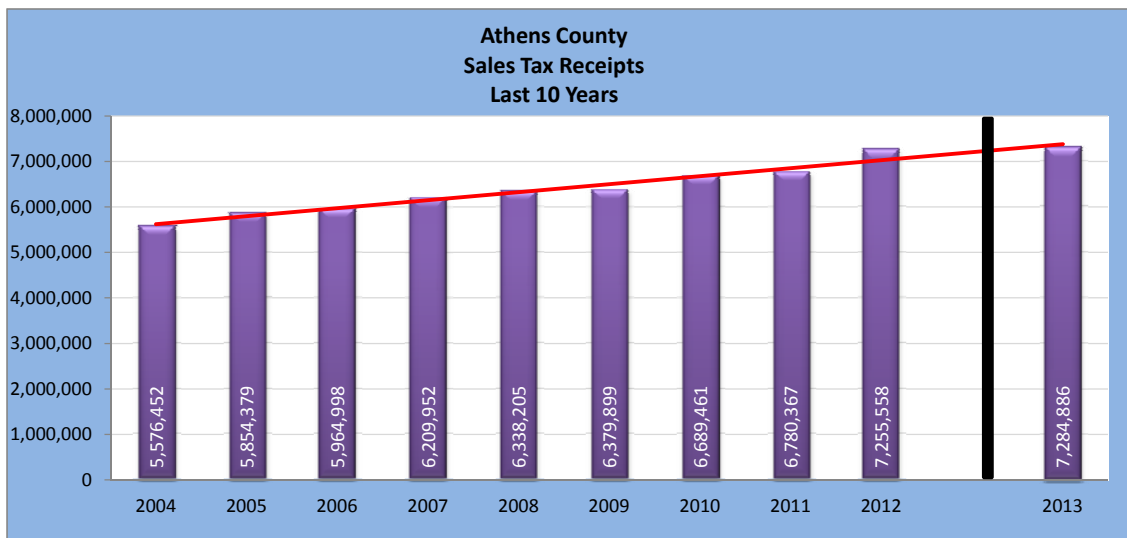
## Athens County Economy



Source: Ohio Labor Market Information



Source: Ohio Department of Development



Source: Ohio Department of Taxation

**Athens County Taxes Collected  
(Collection Year 2013)**

Entity	Taxes <sup>(2)</sup>			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,160,252	\$ 36,694	\$ -	\$ 2,196,946
Children Services	3,715,396	60,777	-	3,776,173
ACBDD (Beacon School)	4,683,781	77,421	-	4,761,202
Ambulance Service	1,929,617	31,609	-	1,961,226
TB Levy	163,672	2,460	-	166,132
Senior Citizens	510,023	8,132	-	518,155
Senior Citizens Meals on Wheels	234,808	3,989	-	238,797
Total County Offices and Agencies	13,397,549	221,082	-	13,618,631
Health Department	910,551	15,453	-	926,004
317 Board	1,815,784	30,847	-	1,846,631
<sup>(1)</sup> Total Outside Agencies	2,726,335	46,300	-	2,772,635
Athens CSD	17,629,134	114,616	-	17,743,750
Nelsonville-York CSD	2,194,731	55,771	-	2,250,502
Alexander LSD	4,325,873	116,916	-	4,442,789
Federal Hocking LSD	3,448,665	96,575	-	3,545,240
Trimble LSD	889,444	27,713	-	917,157
Warren LSD	50,813	1,576	-	52,389
Tri-County JVS	1,999,448	31,597	-	2,031,045
Washington Co. JVS	3,150	108	-	3,258
Total Schools	30,541,258	444,872	-	30,986,130
Athens City	872,823	137	139,324	1,012,284
Nelsonville City	459,343	5,399	154,017	618,759
Albany Village	128,376	1,616	10,461	140,453
Amesville Village	46,332	945	-	47,277
Buchtel Village	72,677	2,781	-	75,458
Chauncey Village	58,988	1,912	-	60,900
Coolville Village	19,121	441	24,624	44,186
Glouster Village	227,995	5,208	-	233,203
Jacksonville Village	95,795	2,343	11,968	110,106
Trimble Village	42,350	1,701	-	44,051
Total Municipalities	2,023,800	22,483	340,394	2,386,677
Alexander Township	285,210	9,239	-	294,449
Ames Township	217,849	4,714	-	222,563
Athens Township	1,018,386	15,774	32,098	1,066,258
Bern Township	99,446	2,709	33,842	135,997
Canaan Township	366,927	2,949	61,370	431,246
Carthage Township	195,259	8,623	-	203,882
Dover Township	296,886	8,633	8,327	313,846
Lee Township	263,581	3,633	-	267,214
Lodi Township	260,599	6,456	-	267,055
Rome Township	252,097	8,986	73,769	334,852
Trimble Township	157,427	8,303	-	165,730
Troy Township	221,212	4,394	159,958	385,564
Waterloo Township	243,129	13,369	-	256,498
York Township	337,980	10,105	-	348,085
Total Townships	4,215,988	107,887	369,364	4,693,239
County Wide Total	\$ 52,904,930	\$ 842,624	\$ 709,758	\$ 54,457,312

Source: Athens County Auditor

<sup>(1)</sup> The County Auditor is the fiscal agent for these agencies but they are not included with the County in any financial reports in this PAFR.

<sup>(2)</sup> Taxes are net of any fees and include Homestead & Rollbacks from the State

**Athens County State Payments and Special Assessments Collected  
(Collection Year 2013)**

Entity	State Payments					
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	General Personal Property Reimbursement	Total
General Fund	\$ -	\$ 12,412	\$ 554,934	\$ -	\$ -	\$ 567,346
Co. Engineer	2,299,886	1,868,194	-	-	-	4,168,080
Children Services	-	-	-	-	-	-
ACBDD (Beacon School)	-	-	-	-	-	-
Ambulance Service	-	-	-	-	-	-
TB Levy	-	-	-	-	-	-
Senior Citizens	-	-	-	-	-	-
Senior Citizens Meals on Wheels	-	-	-	-	-	-
<b>Total County Offices and Agencies</b>	<b>2,299,886</b>	<b>1,880,606</b>	<b>554,934</b>	<b>-</b>	<b>-</b>	<b>4,735,426</b>
Health Department	-	-	-	-	-	-
317 Board	-	-	-	-	-	-
<sup>(1)</sup> Total Outside Agencies	-	-	-	-	-	-
Athens City	-	117,606	332,281	-	-	449,887
Nelsonville City	-	38,577	57,781	819	3,327	100,504
Albany Village	-	8,464	9,484	158	352	18,458
Amesville Village	-	1,327	1,845	-	-	3,172
Buchtel Village	-	3,782	4,908	-	-	8,690
Chauncey Village	-	6,077	8,991	-	-	15,068
Coolville Village	-	3,798	5,294	-	-	9,092
Glouster Village	-	12,110	15,869	130	544	28,653
Jacksonville Village	-	3,442	4,115	-	77	7,634
Trimble Village	-	2,342	3,380	179	96	5,997
<b>Total Municipalities</b>	<b>-</b>	<b>197,525</b>	<b>443,948</b>	<b>1,286</b>	<b>4,396</b>	<b>647,155</b>
Alexander Township	85,434	22,995	8,785	-	-	117,214
Ames Township	85,434	14,254	4,903	-	-	104,591
Athens Township	95,811	41,041	18,651	-	-	155,503
Bern Township	85,434	13,462	4,231	-	-	103,127
Canaan Township	85,434	19,900	6,489	-	5,331	117,154
Carthage Township	85,434	22,551	7,543	-	-	115,528
Dover Township	85,434	24,991	9,648	-	-	120,073
Lee Township	85,434	17,524	6,364	-	-	109,322
Lodi Township	85,434	20,813	6,932	-	-	113,179
Rome Township	85,434	23,382	7,636	-	-	116,452
Trimble Township	85,434	16,909	6,640	-	1,717	110,700
Troy Township	85,434	24,223	8,041	-	-	117,698
Waterloo Township	85,434	21,457	8,476	-	-	115,367
York Township	85,434	18,327	6,647	-	-	110,408
<b>Total Townships</b>	<b>1,206,453</b>	<b>301,829</b>	<b>110,986</b>	<b>-</b>	<b>7,048</b>	<b>1,626,316</b>
<b>County Wide Total</b>	<b>\$ 3,506,339</b>	<b>\$ 2,379,960</b>	<b>\$ 1,109,868</b>	<b>\$ 1,286</b>	<b>\$ 11,444</b>	<b>\$ 7,008,897</b>

<sup>(1)</sup> The County Auditor is the fiscal agent for these agencies but they are not included with the County in any financial reports in the PAFR.

Special Assessments <sup>(2)</sup>			
Plains Water & Sewer	\$ 34,236	Athens City	\$ 486,934
Buchtel Water & Sewer	210	Albany Village	5,214
Health Department	1,322	Nelsonville City	3,881
Trimble Waste Water	110,955	Coolville Village	2,790
Hocking Con. Dist	330,092	Glouster Village	11,098
Le-Ax Water	15,235	Jacksonville Village	5,449
Margrets Creek	4,378	Trimble Village	3,432
Tuppers Plains Chester Water	210		
<b>Total Special Districts</b>	<b>\$ 496,638</b>	<b>Total Municipalities</b>	<b>\$ 518,798</b>

Source: Athens County Auditor

<sup>(2)</sup> Special Assessments are net of any fees.