



Athens County, Ohio

Popular Annual Financial Report

For Fiscal Year Ended December 31, 2015—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

- Jeremy Tolson
- Tammi Goeglein
- Alan Ferguson
- Nicholas Dillon
- Sally Stump
- Alex Sikorski
- James Conrath
- Tracie Newlun
- Heidi Easley
- Janet Harner
- Lou Anna Lenigar
- Ben Abfall
- Larry Hines
- Ken Highland

Citizens of Athens County:

I am pleased to present to the Citizens of Athens County the eleventh Popular Annual Financial Report (PAFR) for fiscal year ended December 31, 2015.

The information contained in this report has been taken from the 2015 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 the Auditor of State 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 Nicholas Dillon 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

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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, 2014. 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.



Government Finance Officers Association

**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

Presented to

**Athens County
Ohio**

For its Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director/CEO

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 \$60.2 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 9,600 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 46,000 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 2014. 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. Additional layers are being added as a collaborative measure with other offices, departments and agencies.

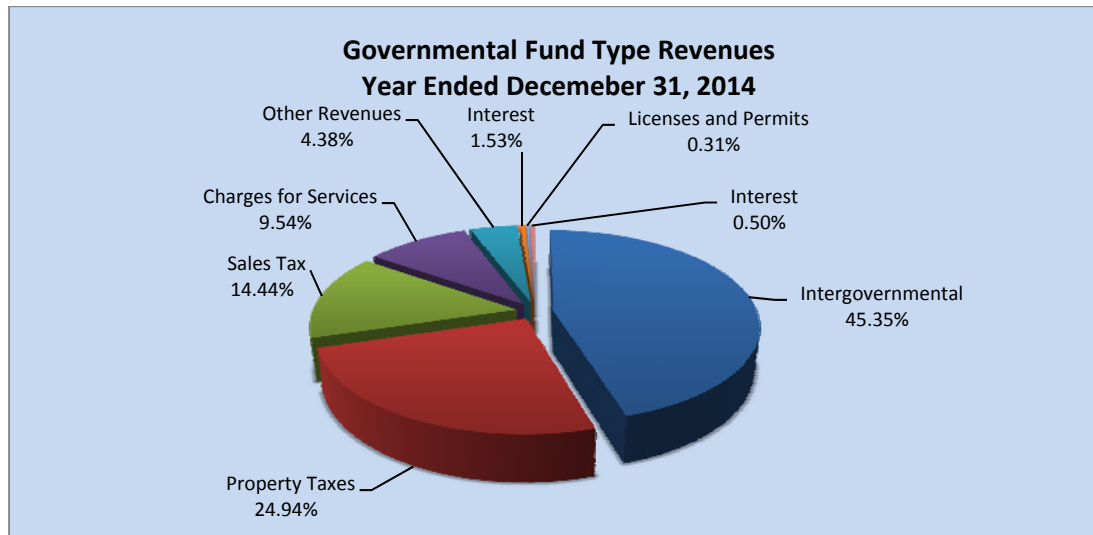
Data Processing Board

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	\$ CHANGE FROM 2014	% CHANGE FROM 2014
Intergovernmental	\$ 25,397,276	\$ 28,105,332	\$ 26,286,963	\$ (1,818,369)	-7.16%
Property Taxes	12,146,623	12,191,171	14,459,487	\$ 2,268,316	18.67%
Sales Tax	7,488,236	7,975,117	8,372,286	\$ 397,169	5.30%
Charges for Services	4,824,314	5,297,497	5,530,820	\$ 233,323	4.84%
Other Revenues	1,713,654	2,412,740	2,538,407	\$ 125,667	7.33%
Fines and Forfeitures	285,240	338,686	312,668	\$ (26,018)	-9.12%
Licenses and Permits	166,477	180,861	178,781	\$ (2,080)	-1.25%
Interest	112,338	147,396	287,673	\$ 140,277	124.87%
	<u>\$ 52,134,158</u>	<u>\$ 56,648,800</u>	<u>\$ 57,967,085</u>	<u>\$ 1,318,285</u>	2.53%

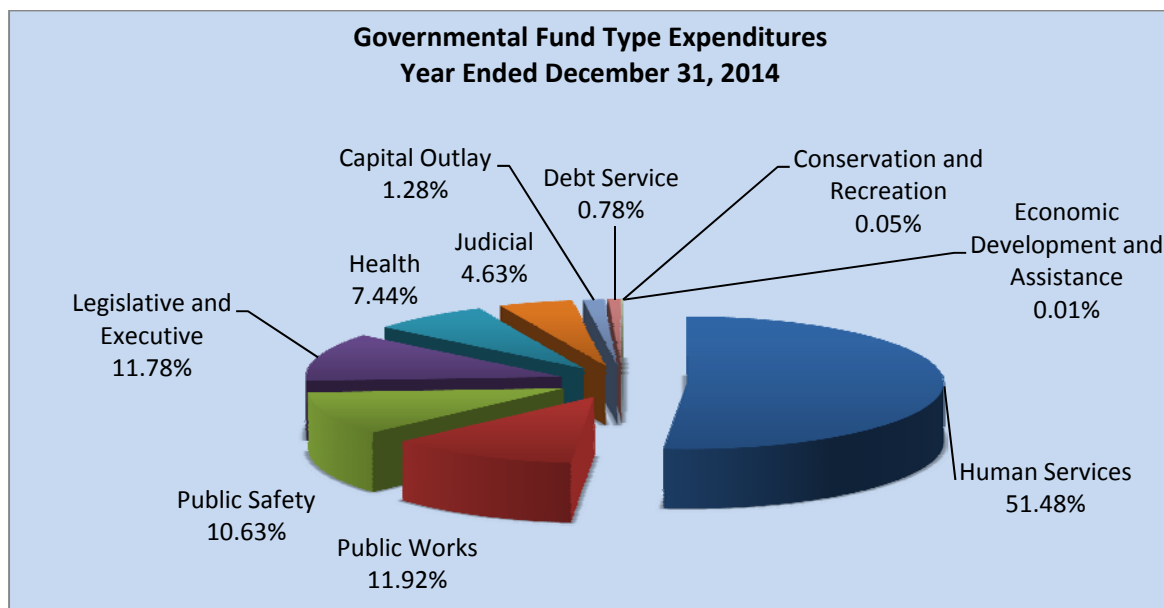
Source: Athens County Auditor

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 Property Tax revenues which increased \$2,268,316 or 18.67% due mainly to a rise in tax levies for Athens County Board of Developmental Disabilities and Sales Tax which increased \$397,169 or 5.3%, and Other Revenue with an increase of \$125,667 or 7.33%. In addition to, Charges for Services revenues increased \$233,323 or 4.84%, and Interest Revenues of \$140,277 or 124.87% due to a slight increase in interest rates. With a decrease in Intergovernmental revenue of \$1,818,369 or 7.16%, Fines and Forfeitures that decreased \$26,018 or 9.12%, along with License and Permits that decreased \$2,080 or 1.25%, the County resulted in an increase of \$1,318,285 or 2.53%

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, 2014. The table shows expenditures by function, and increases (decreases) in relation to the prior year amounts.



Source: Athens County Auditor

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	\$ CHANGE FROM 2014	% CHANGE FROM 2014
Human Services	\$ 27,646,380	\$ 30,185,727	\$ 29,984,762	\$ (200,965)	-0.67%
Public Works	5,485,836	6,711,058	6,941,021	229,963	3.43%
Public Safety	5,579,749	6,523,846	6,193,240	(330,606)	-5.07%
Legislative and Executive	6,516,743	6,482,015	6,863,493	381,478	5.89%
Health	3,992,502	4,111,710	4,333,027	221,317	5.38%
Judicial	2,341,975	2,572,206	2,695,174	122,968	4.78%
Capital Outlay	658,446	1,276,483	747,642	(528,841)	-41.43%
Debt Service	235,405	409,445	454,392	44,947	10.98%
Conservation and Recreation	420,364	28,091	26,272	(1,819)	-6.48%
Economic Development and Assistance	121,772	6,177	7,518	1,341	21.71%
	<u>\$ 52,999,172</u>	<u>\$ 58,306,758</u>	<u>\$ 58,246,541</u>	<u>\$ (60,217)</u>	<u>-0.10%</u>

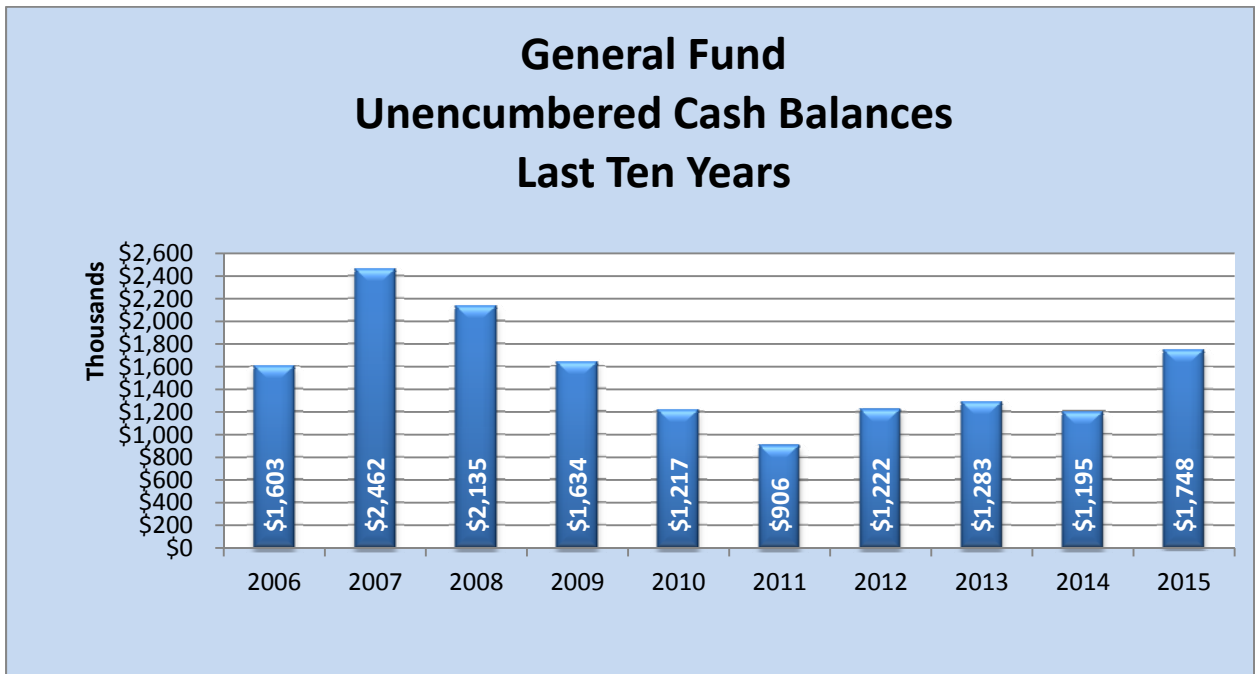
Source: Athens County Auditor

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 Public Works, Health, Legislative and Executive, Judicial, Debt Service, and Economic Development and Assistance are a result of higher expenditures by Children Services, 911 Emergency Communications, Ambulance Service, General Fund courts, County Capital Improvements, respectively. However, these increases did not offset the decreases in; Human Services, Public Safety, Capital Outlay, and Conservation and Recreation. These changes resulted in an overall decrease of \$60,217 or 0.10%.

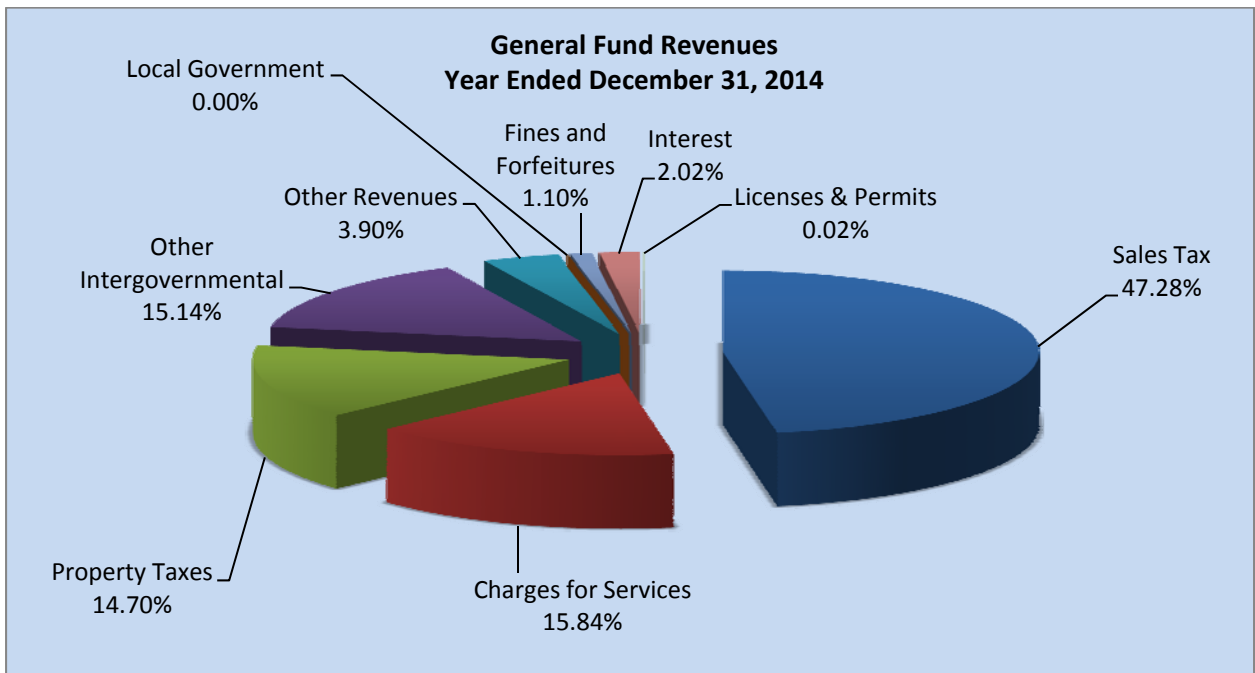
General Fund

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.

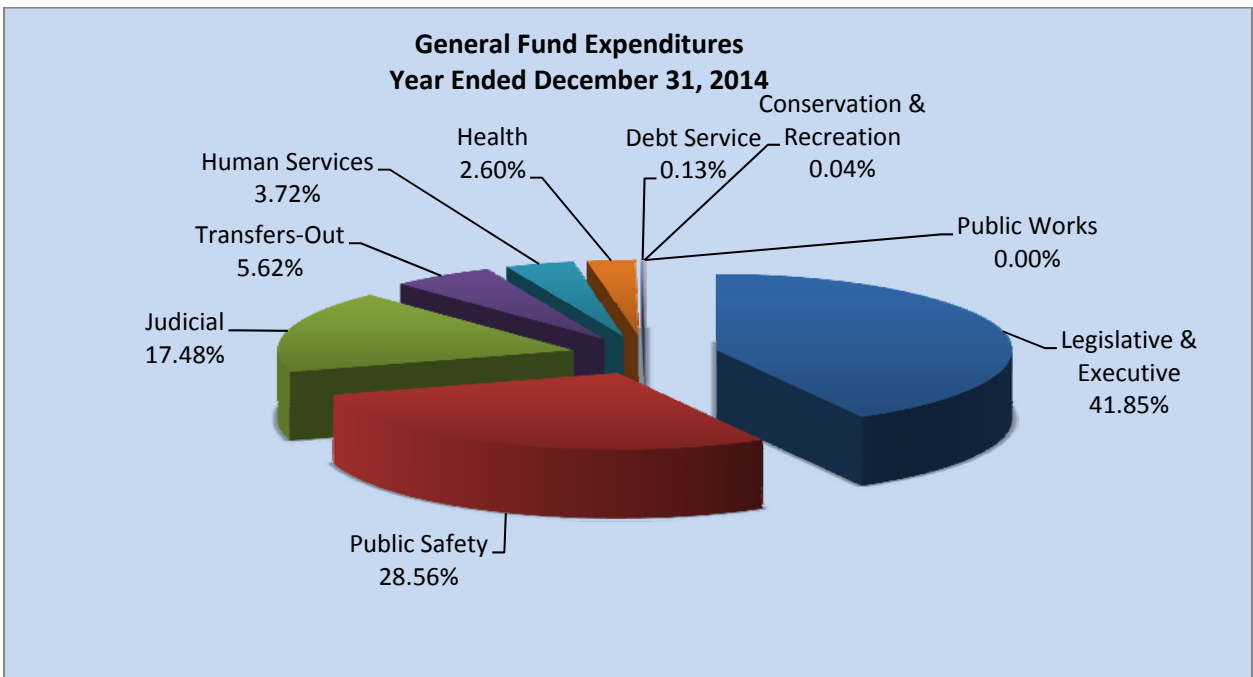


Source: Athens County Auditor

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 2015 CAFR.



Source: Athens County Auditor



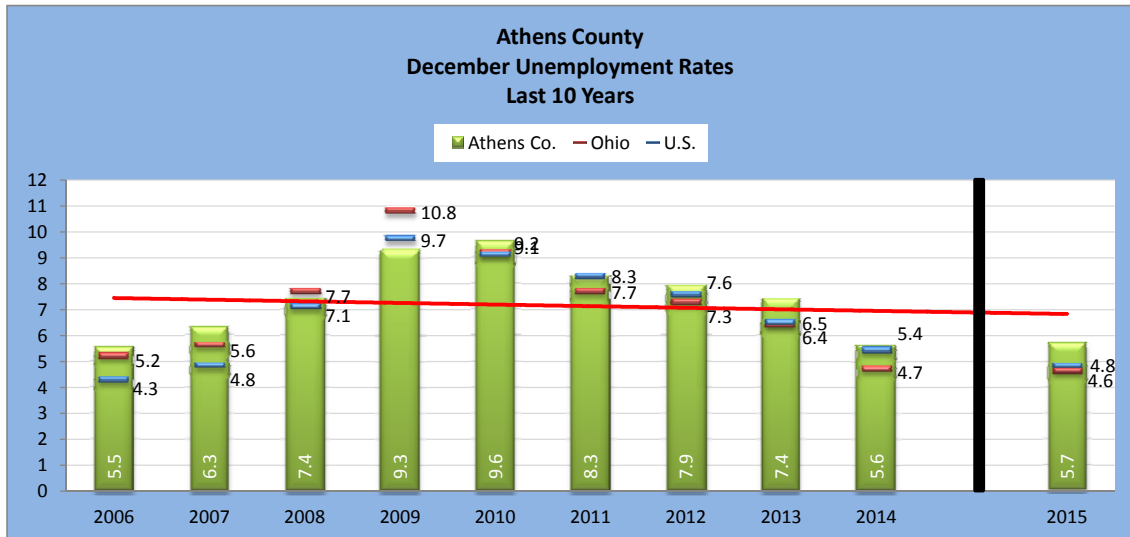
Source: Athens County Auditor

General Fund Expenditures By Function and Department Year Ended December 31, 2014

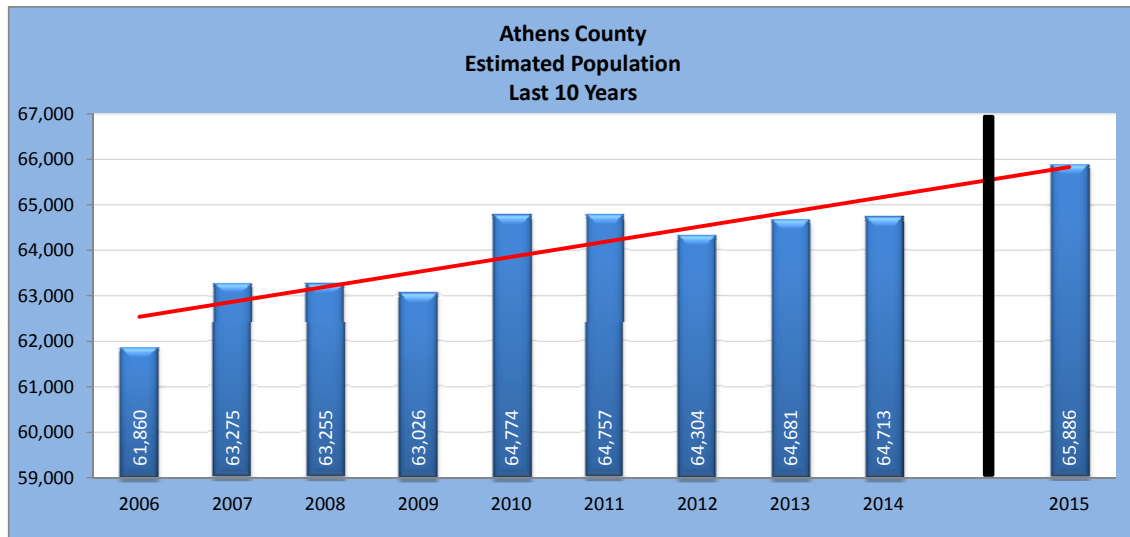
Legislative & Executive		Human Services	
Commissioners	\$ 472,372	Veterans Services	469,605
Auditor	316,923	Total Human Services	<u>469,605</u>
Treasurer	154,836	Health	
Prosecuting Attorney	873,749	Agriculture	220,735
Board of Revision	-	Other Health	60,854
External Audit	73,136	Commissioners Contracts	92,520
Settlement Fees	35,707	Total Health	<u>374,976</u>
Planning Commission	4,492	Debt Service	
Data Processing	125,472	Principal	19,741
Board of Elections	543,499	Interest	2,350
Recorder	220,590	Total Debt Service	<u>22,091</u>
Records Center	9,436	Conservation & Recreation	
Commissioners Contracts	341,798	Ferndale Park	1,017
Building and Grounds	500,084	Bikepath Maintenance	2,329
Insurances	<u>2,225,392</u>	Total Conservation & Recreation	<u>3,346</u>
Total Legislative and Executive	5,897,486	Transfers-Out	<u>705,896</u>
Public Safety		Total General Fund Expenditures	<u><u>\$ 13,671,760</u></u>
Coroner	123,532		
Sheriff	1,759,684		
Commissioners Contracts	<u>1,814,930</u>		
Total Public Safety	3,698,146		
Judicial			
Court of Appeals	7,638		
Common Pleas Court	525,696		
Juvenile Court	429,316		
Probate Court	124,225		
Clerk of Courts	521,774		
Municipal Court	155,251		
Commissioners Contracts	<u>689,834</u>		
Total Judicial	2,453,734		

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.

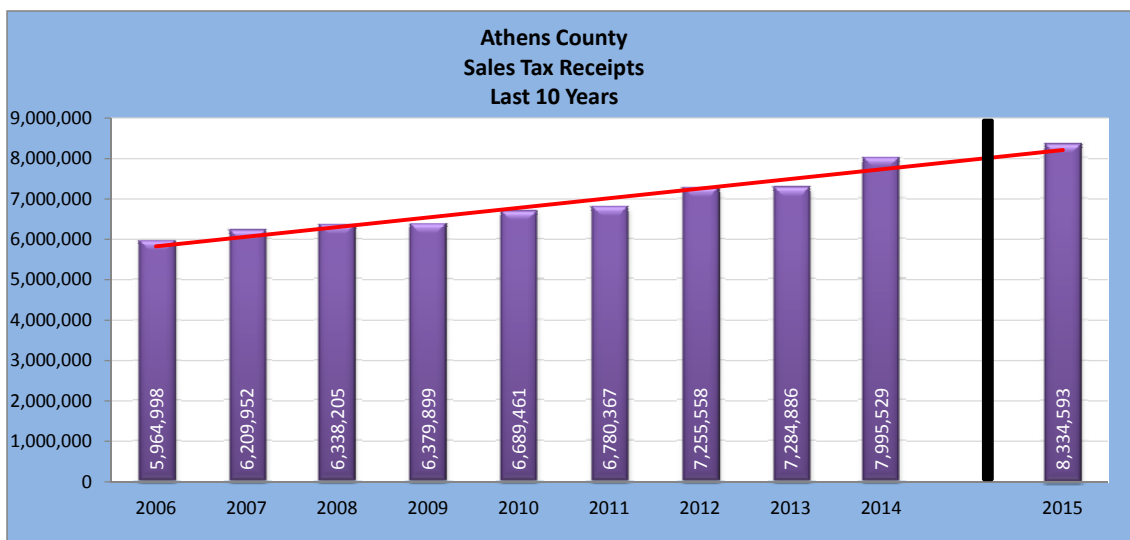
Athens County Economy



Source: Ohio Labor Market Information



Source: Ohio Department of Development



Source: Ohio Department of Taxation

**Athens County Taxes Collected
(Collection Year 2015)**

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 2,303,753	\$ 34,439	\$ -	\$ 2,338,192
Children Services	3,785,351	54,048	-	3,839,399
ACBDD (Beacon School)	6,674,136	97,474	-	6,771,610
Ambulance Service	2,122,294	30,969	-	2,153,263
TB Levy	167,242	2,188	-	169,430
Senior Citizens	519,981	7,231	-	527,212
Senior Citizens Meals on Wheels	238,478	3,541	-	242,019
Total County Offices and Agencies	15,811,235	229,890	-	16,041,125
Health Department	925,372	13,725	-	939,097
317 Board	1,891,619	28,272	-	1,919,891
⁽¹⁾ Total Outside Agencies	952,327	14,383	-	966,710
	2,816,991	41,997	-	2,858,988
Athens CSD				
Nelsonville-York CSD	17,807,801	90,861	-	17,898,662
Alexander LSD	2,148,864	41,025	-	2,189,889
Federal Hocking LSD	4,224,484	85,794	-	4,310,278
Trimble LSD	3,678,219	84,171	-	3,762,390
Warren LSD	1,066,818	28,465	-	1,095,283
Tri-County JVS	51,153	2,495	-	53,648
Washington Co. JVS	2,083,751	26,429	-	2,110,180
Total Schools	3,277	176	-	3,453
	31,064,367	359,416	-	31,423,783
Athens City				
Nelsonville City	831,333	86	12,949	844,368
Albany Village	435,340	3,861	-	439,201
Amesville Village	120,052	1,835	-	121,887
Buchtel Village	37,623	1,504	-	39,127
Chauncey Village	58,562	2,186	-	60,748
Coolville Village	48,558	1,346	-	49,904
Glouster Village	18,293	432	-	18,725
Jacksonville Village	188,573	5,626	-	194,199
Trimble Village	79,152	1,958	-	81,110
Total Municipalities	38,470	1,104	-	39,574
	1,855,956	19,938	12,949	1,888,843
Alexander Township				
Ames Township	343,056	9,677	-	352,733
Athens Township	222,347	3,953	-	226,300
Bern Township	1,014,176	11,995	3,843	1,030,014
Canaan Township	104,832	1,970	-	106,802
Carthage Township	340,210	2,361	-	342,571
Dover Township	219,342	6,700	-	226,042
Lee Township	296,639	7,078	-	303,717
Lodi Township	279,502	2,577	-	282,079
Rome Township	264,171	4,712	-	268,883
Trimble Township	261,302	5,958	-	267,260
Troy Township	148,979	5,994	235	155,208
Waterloo Township	238,311	6,275	43,874	288,460
York Township	262,232	9,922	-	272,154
Total Townships	416,304	9,937	-	426,241
	4,411,403	89,109	47,952	4,548,464
County Wide Total	\$ 56,436,116	\$ 747,542	\$ 60,901	\$ 57,244,558

Source: Athens County Auditor

⁽¹⁾ 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.

⁽²⁾ Taxes are net of any fees and include Homestead & Credits from the State

*Athens County State Payments and Special Assessments Collected
(Collection Year 2015)*

Entity	State Payments					Total
	Gasoline	Motor Vehicle License	Local Government	Public Utility Personal Property Reimbursement	Commercial Activity Tax Reimbursement	
General Fund	\$ -	\$ 12,734	\$ 593,409	\$ -	\$ -	\$ 606,143
Co. Engineer	224,128	1,920,957	-	-	-	2,145,085
Total County Offices and Agencies	224,128	1,933,691	593,409	-	-	2,751,228
Athens City	-	107,399	356,597	-	-	463,996
Nelsonville City	-	32,405	60,974	409	1,663	95,451
Albany Village	-	9,041	13,214	79	176	22,510
Amesville Village	-	1,298	3,666	-	-	4,964
Buchtel Village	-	3,939	7,461	-	-	11,400
Chauncey Village	-	6,237	9,410	-	-	15,647
Coolville Village	-	-	8,531	-	-	8,531
Glouster Village	-	26,141	16,712	65	272	43,190
Jacksonville Village	-	25,554	6,316	-	39	31,909
Trimble Village	-	5,345	5,819	89	48	11,301
Total Municipalities	-	217,359	488,700	642	2,198	708,899
Alexander Township	87,035	23,604	20,681	-	-	131,320
Ames Township	87,035	14,757	15,553	-	-	117,345
Athens Township	96,907	42,232	34,526	-	-	173,665
Bern Township	87,035	13,822	15,105	-	-	115,962
Canaan Township	87,035	20,202	18,793	-	2,665	128,695
Carthage Township	87,035	23,117	21,143	-	-	131,295
Dover Township	87,035	25,770	23,670	-	-	136,475
Lee Township	87,035	17,993	16,878	-	-	121,906
Lodi Township	87,035	21,352	19,835	-	-	128,222
Rome Township	87,035	24,084	22,041	-	-	133,160
Trimble Township	87,035	17,625	17,833	-	859	123,352
Troy Township	87,035	24,811	21,422	-	-	133,268
Waterloo Township	87,035	22,140	20,531	-	-	129,706
York Township	87,035	18,890	17,934	-	-	123,859
Total Townships	1,228,362	310,399	285,945	-	3,524	1,828,230
County Wide Total	\$ 1,452,490	\$ 2,461,449	\$ 1,368,054	\$ 642	\$ 5,722	\$ 5,288,357
Buchtel Water & Sewer			1,833	Albany Village		12,316
Health Department			122	Nelsonville City		4,780
Trimble Waste Water			157,495	Coolville Village		4,278
Hocking Conservancy District			86,311	Glouster Village		20,382
Le-Ax Water			17,265	Jacksonville Village		4,783
Margrets Creek			158,430	Trimble Village		8,451
Tuppers Plains Chester Water			93			
Total Special Districts			\$ 463,847	Total Municipalities		\$ 605,310
Tuppers Plains Chester Water			164			
Total Special Districts			\$ 883,727	Total Municipalities		\$ 647,983

Source: Athens County Auditor

⁽²⁾ Special Assessments are net of any fees.