

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2023*  
*(Unaudited)*

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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$57,132 or 16.64% in 2023 due to an increase in expenditures for provided services during the year. The Road (MVG) Fund balance decreased by \$161,371 or 5.17% due to decreased revenues for intergovernmental revenues for road construction projects. The Childrens Services Fund balance decreased by \$2,171,827 or 28.90% which is the result of a transfer out of \$2,500,000 to the Children Services Capital Projects Fund. The ACBDD (Beacon School) Fund balance increased by \$1,939,610 or 24.38%, due to an increase in grant revenues and a decrease in expenditures during the year. The Ambulance Service Fund balance decreased by \$240,195 or 169.84% due to increased expenditures for ambulance services during 2023. Finally, the American Rescue Plan Fund balance increased by \$192,764 or 117.15%, which is the result of the increase of market value of investments during 2023.

### **Proprietary Funds**

The County's enterprise funds are the Plains, Albany, and Buchtel Water and Sewer funds, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains. The County is in the process of extending services to the residents of Albany. Net position of the enterprise funds at year end was \$27,003,291, of which a positive balance of \$1,326,740 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Albany Sewer Funds which, at year end, had net position of \$2,258,284 with \$105,043 of that unrestricted and \$24,195,824 of which a \$933,382 was unrestricted, respectively. During 2023, the Plains Sewer Fund net position decreased by \$171,516 or 7.06%, which is the result of increased expenses related to the calculation of pension and OPEB liabilities. The Albany Sewer Fund net position increased by \$11,404,885 or 89.16 % which is due to an increase in capital grants for the Albany Sewer Project.

### **Budgetary Highlights – General Fund**

By state statute, the Board of County Commissioners adopts the annual operating budget for the County effective on the first day of January. The County's appropriations are restricted by the amount of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. For the County's General Fund, changes from the original to the final budget have been minimal.

For the General Fund, the final budgeted revenues were \$17,247,395 representing no change from the original budgeted estimates of \$17,247,395.

There was a 13.60% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax and intergovernmental revenues.

For the General Fund, the final budget basis expenditures were \$21,312,439 representing an increase of \$967,810 or 4.76% from the original budget.

There was an 6.15% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations. The variance in the legislative and executive function is due to the County appropriating an amount for unanticipated costs that may arise during the year, which had little actual expenditures during 2023.