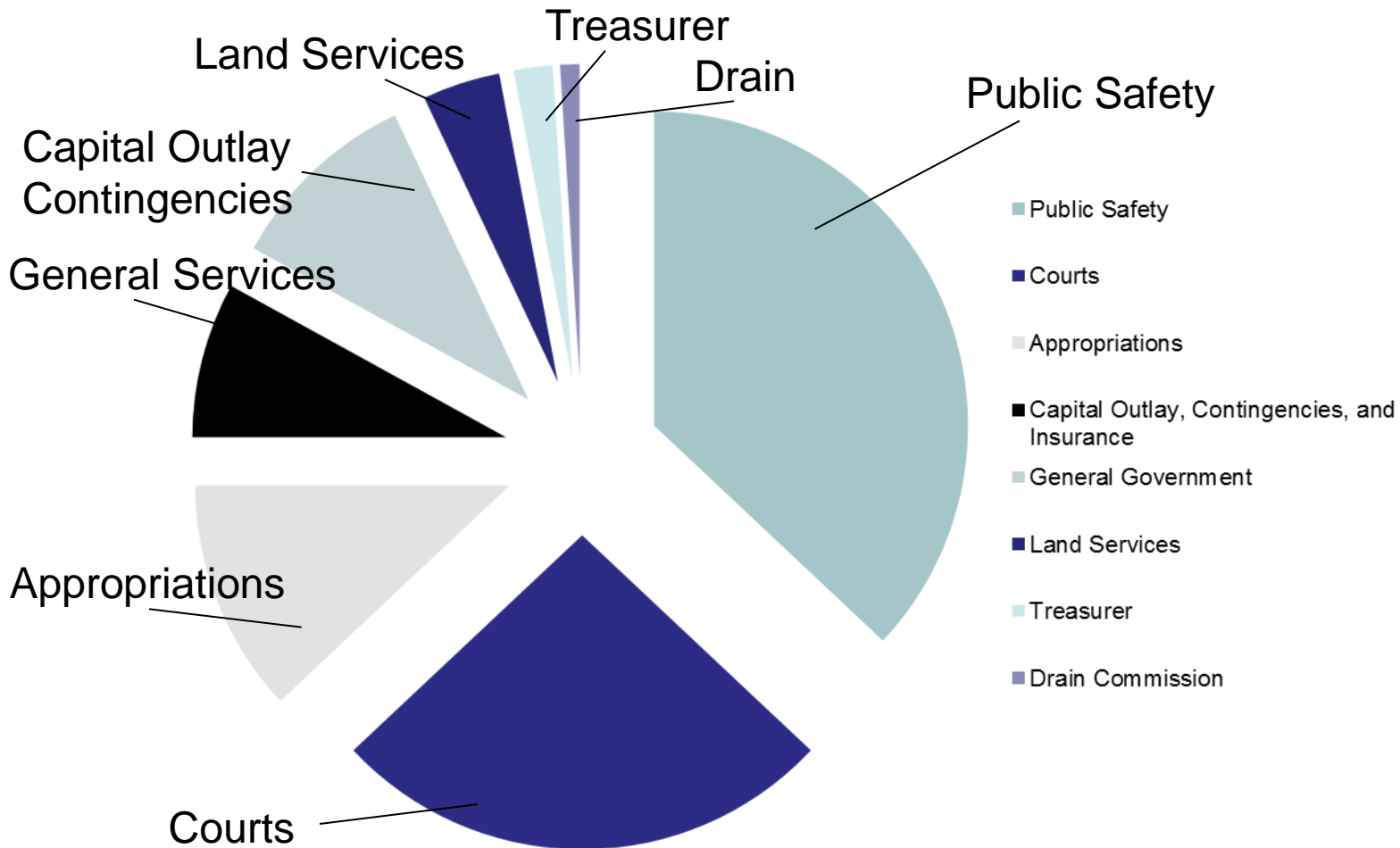


# Citizen's Guide

The following seven slides constitute the Branch County Citizen's Guide for financial obligations. The guide includes an overview of how the county's revenues are expended and allocated, the current and projected budget with explanations for changes, and obligations to include pension and benefit or vacation and sick payout for employees at termination of employment.

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# Branch County Budget Allocations



# How Your Tax Dollar is Spent



# General Fund Budget Current and Projected

## Expenses

Department	2012	2013	2014
Public Safety	\$ 4,660,906.30	\$ 3,682,906.30	\$ 3,739,284.30
Courts	\$ 3,389,343.43	\$ 3,389,343.43	\$ 3,389,343.43
Appropriations	\$ 1,228,946.77	\$ 1,328,946.77	\$ 1,328,946.77
Capital Outlay, Contingencies, and Insurance	\$ 1,235,102.52	\$ 1,235,102.52	\$ 1,235,102.52
General Government	\$ 1,453,952.95	\$ 1,348,952.95	\$ 1,348,952.95
Land Services	\$ 517,078.77	\$ 497,078.77	\$ 497,078.77
Treasurer	\$ 302,004.88	\$ 286,004.88	\$ 286,004.88
Drain Commission	\$ 148,252.37	\$ 140,252.37	\$ 140,252.37
Total	\$ 12,935,587.99	\$ 11,908,587.99	\$ 11,964,965.99

## Revenues

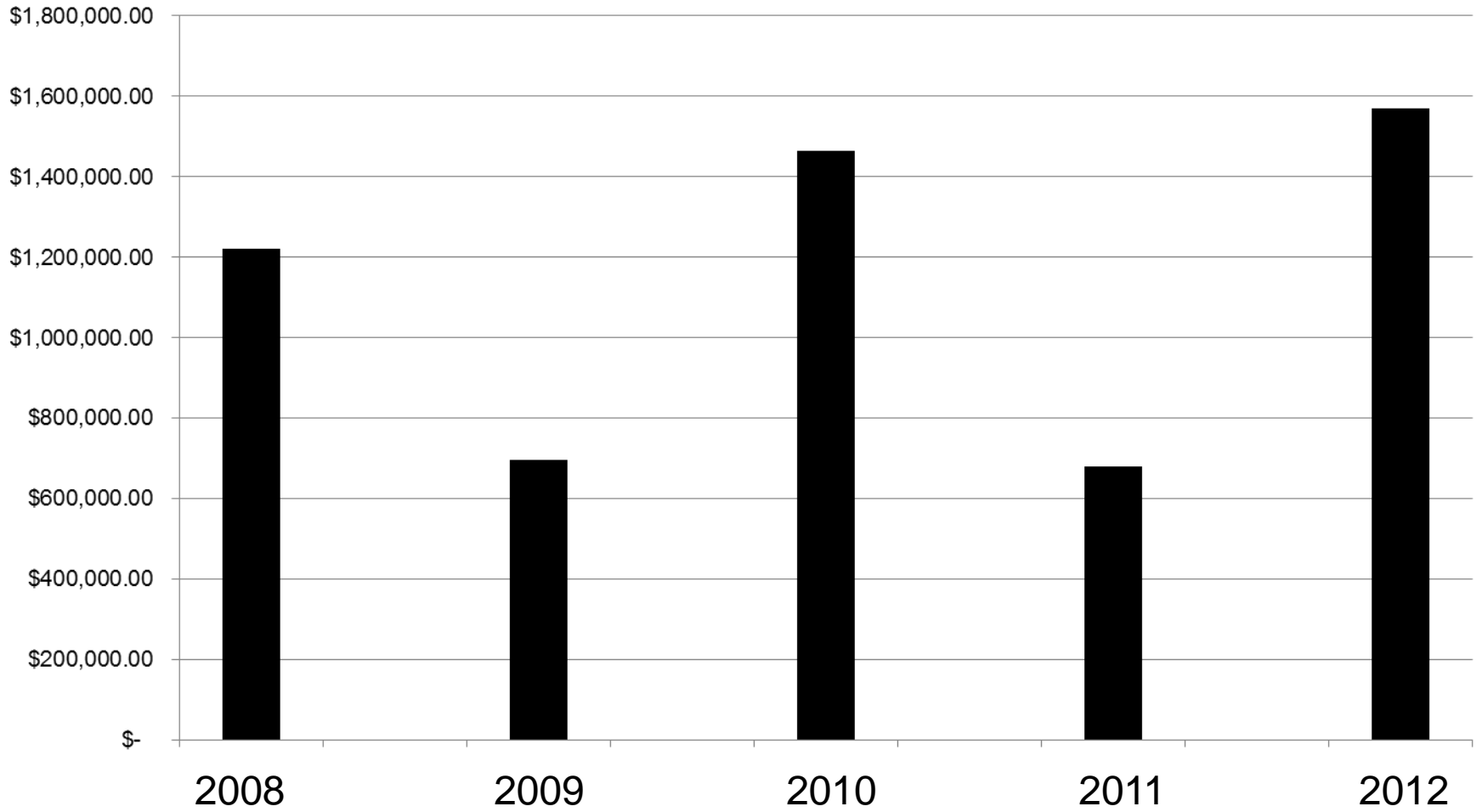
Department	2012	2013	2014
Public Safety	\$ 1,240,188.72	\$ 1,227,237.83	\$ 1,227,237.83
Courts	\$ 1,741,704.00	\$ 1,667,805.00	\$ 1,702,000.00
Appropriations	\$ -	\$ -	\$ -
Capital Outlay, Contingencies, and Insurance	\$ 182,300.00	\$ 183,600.00	\$ 183,600.00
General Government	\$ 112,820.00	\$ 110,820.00	\$ 112,400.00
Land Services	\$ 283,116.00	\$ 263,112.00	\$ 283,114.00
Treasurer	\$ 9,369,859.27	\$ 8,343,800.16	\$ 8,343,800.16
Drain Commission	\$ 110,600.00	\$ 110,200.00	\$ 110,800.00
Total	\$ 13,042,599.99	\$ 11,908,587.99	\$ 11,964,965.99

# General Fund Budget Current and Projected

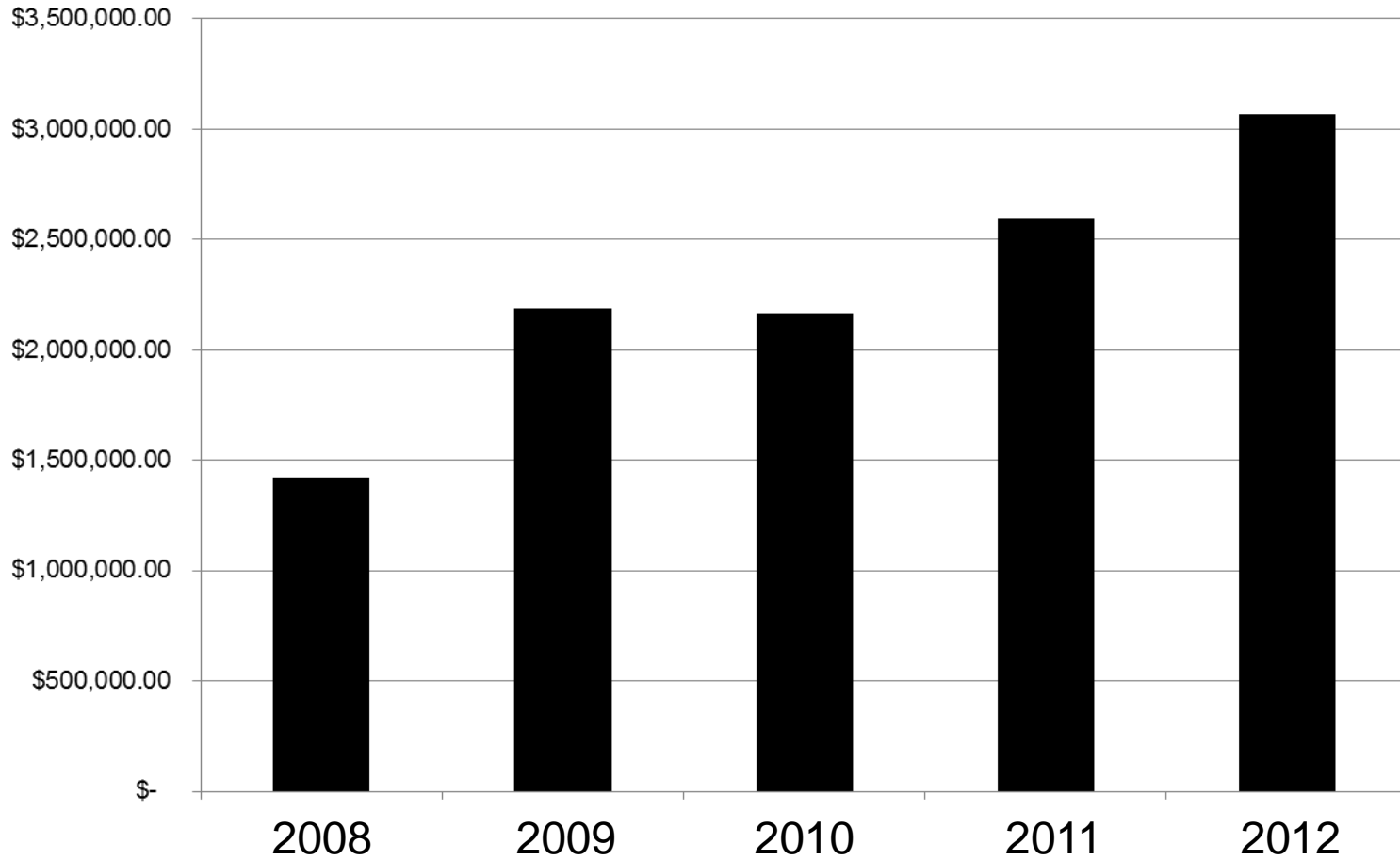
## Explanation/Assumptions of Decrease in Expenses and Revenues

- Expenses were reduced to reflect a reduction in revenues particularly due to an increased non-reliance on Fund Balance or Reserves and Delinquent Tax Revolving Fund.
- Allocations (page 2) are changing as more reductions have been made in General Services and Public Safety, thus decreasing their percentage allocations and increasing Appropriations and Courts.
- We have transitioned to a new pension provider in 2014 which will stabilize our pension payments.
- We are continuing to review and determine the fiscal impacts of the Affordable Care Act.

# Debt Schedule



# Pension Obligation



# Benefit Obligation

