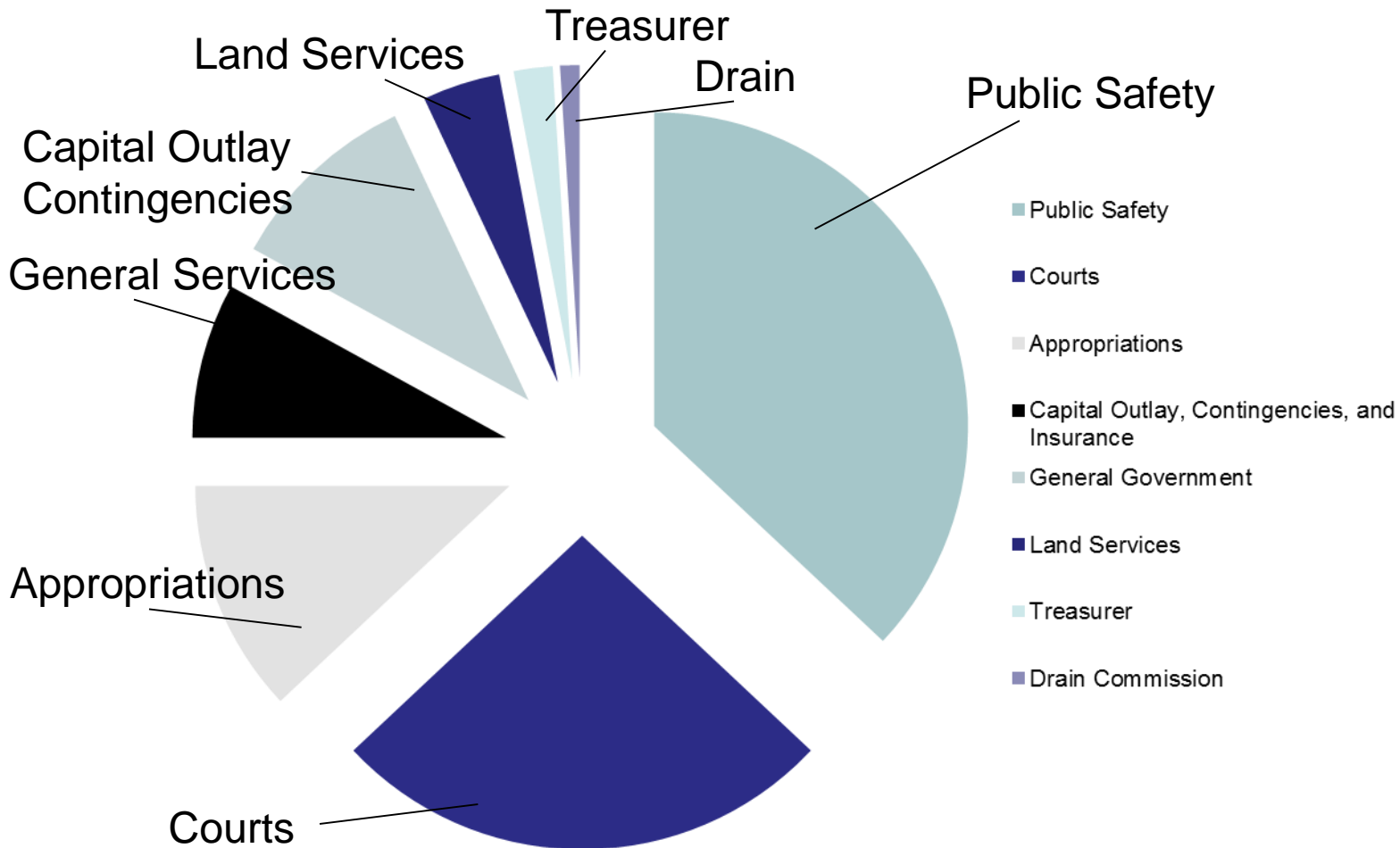


Citizen's Guide

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	2015	2016	2017	2018	2019	2020
Public Safety	\$ 4,660,906.30	\$ 3,682,906.30	\$ 3,739,284.30	\$ 3,987,284.30	\$ 4,235,284.30	\$ 4,483,284.30	\$ 4,643,284.30	\$ 4,811,284.30	\$ 5,011,284.30
Courts	\$ 3,389,343.43	\$ 3,389,343.43	\$ 3,389,343.43	\$ 3,431,343.43	\$ 3,473,343.43	\$ 3,515,343.43	\$ 3,557,343.43	\$ 3,599,343.43	\$ 3,563,343.43
Appropriations	\$ 1,228,946.78	\$ 1,328,946.78	\$ 1,328,946.78	\$ 1,368,946.78	\$ 1,408,946.78	\$ 1,448,946.78	\$ 1,358,946.78	\$ 1,380,946.78	\$ 1,381,026.90
Capital Outlay, Contingencies, and Insurance	\$ 1,235,102.52	\$ 1,235,102.52	\$ 1,235,102.52	\$ 1,295,102.52	\$ 1,355,102.52	\$ 1,415,102.52	\$ 1,155,102.52	\$ 1,135,102.52	\$ 854,669.92
General Government	\$ 1,453,952.95	\$ 1,348,952.95	\$ 1,348,952.95	\$ 1,508,952.95	\$ 1,668,952.95	\$ 1,828,952.95	\$ 1,506,392.95	\$ 1,538,952.95	\$ 1,538,952.95
Land Services	\$ 517,078.78	\$ 497,078.78	\$ 497,078.78	\$ 517,078.78	\$ 537,078.78	\$ 557,078.78	\$ 537,078.78	\$ 577,078.78	\$ 607,078.78
Treasurer	\$ 302,004.88	\$ 286,004.88	\$ 286,004.88	\$ 306,004.88	\$ 326,004.88	\$ 346,004.88	\$ 266,004.88	\$ 286,004.88	\$ 288,004.94
Drain Commission	\$ 148,252.38	\$ 140,252.38	\$ 140,252.38	\$ 148,252.38	\$ 156,252.38	\$ 164,252.38	\$ 172,252.38	\$ 180,252.38	\$ 172,252.36
Total	\$ 12,937,600.02	\$ 11,910,601.02	\$ 11,966,980.02	\$ 12,562,966.02	\$ 13,160,966.02	\$ 13,758,966.02	\$ 13,196,406.02	\$ 13,508,966.02	\$ 13,418,633.58

General Fund Budget Current and Projected

Revenues

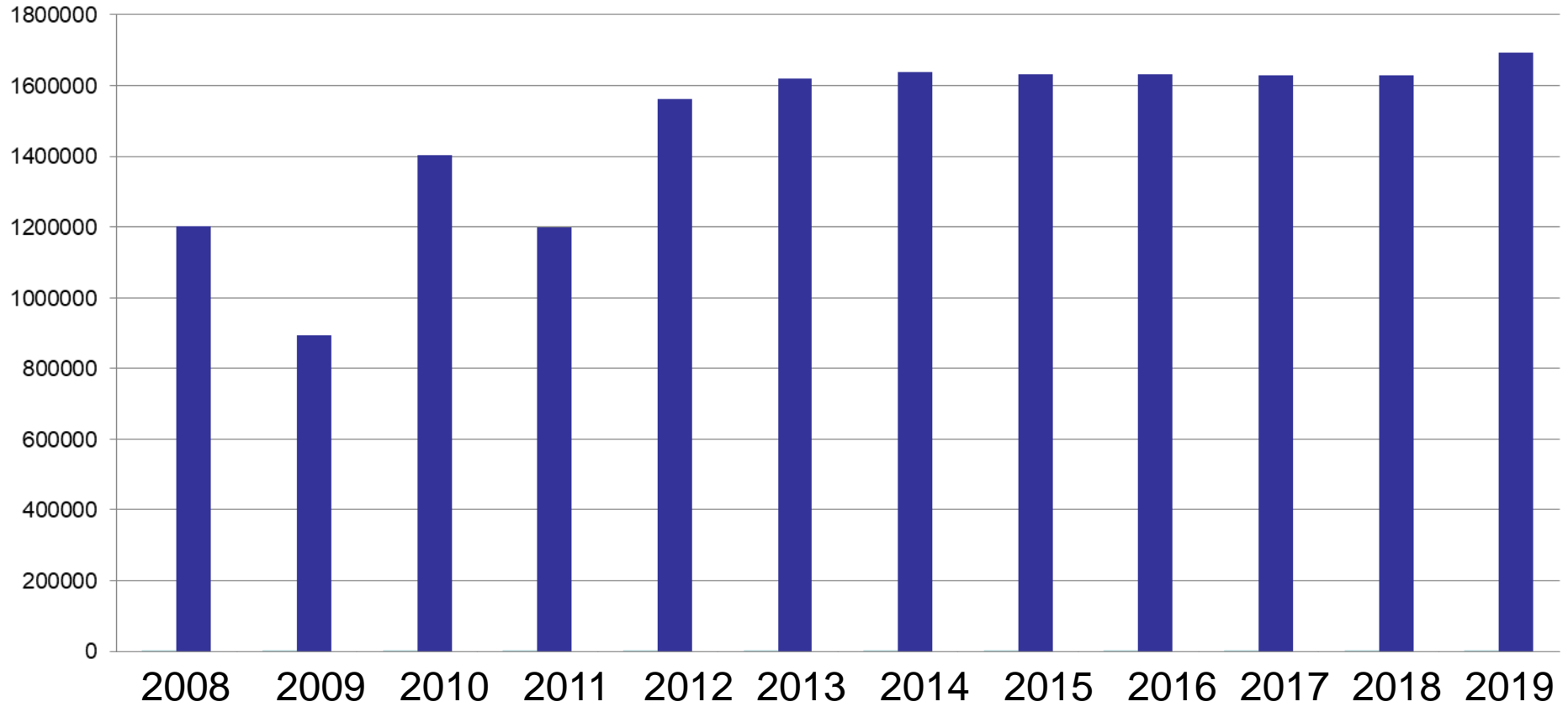
Department	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety	\$ 1,240,188.72	\$ 1,227,237.83	\$ 1,227,237.83	\$ 1,347,237.83	\$ 1,467,237.83	\$ 1,587,237.83	\$ 1,487,237.83	\$ 1,257,237.83	\$ 1,238,238.72
Courts	\$ 1,741,704.00	\$ 1,667,805.00	\$ 1,702,000.00	\$ 1,902,000.00	\$ 2,102,000.00	\$ 2,302,000.00	\$ 2,282,000.00	\$ 2,262,000.00	\$ 2,272,000.00
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay, Contingencies, and Insurance	\$ 182,300.00	\$ 183,600.00	\$ 183,600.00	\$ 263,600.00	\$ 343,600.00	\$ 423,600.00	\$ 401,600.00	\$ 379,600.00	\$ 369,200.00
General Government	\$ 112,820.00	\$ 110,820.00	\$ 112,400.00	\$ 114,400.00	\$ 116,400.00	\$ 118,400.00	\$ 120,400.00	\$ 117,900.00	\$ 117,200.00
Land Services	\$ 283,116.00	\$ 263,112.00	\$ 283,114.00	\$ 285,114.00	\$ 287,114.00	\$ 289,114.00	\$ 291,114.00	\$ 288,414.00	\$ 289,400.00
Treasurer	\$ 9,363,859.28	\$ 8,343,800.16	\$ 8,343,800.16	\$ 8,543,800.16	\$ 8,743,800.16	\$ 8,943,800.16	\$ 9,143,800.16	\$ 9,168,800.16	\$ 9,038,200.14
Drain Commission	\$ 110,600.00	\$ 110,200.00	\$ 110,800.00	\$ 110,800.00	\$ 110,800.00	\$ 110,800.00	\$ 110,800.00	\$ 110,800.00	\$ 110,400.00
Total	\$ 13,034,588.00	\$ 11,906,574.99	\$ 11,962,951.99	\$ 12,566,951.99	\$ 13,170,951.99	\$ 13,774,951.99	\$ 13,836,951.99	\$ 13,584,751.99	\$ 13,434,638.86

Projected Budget

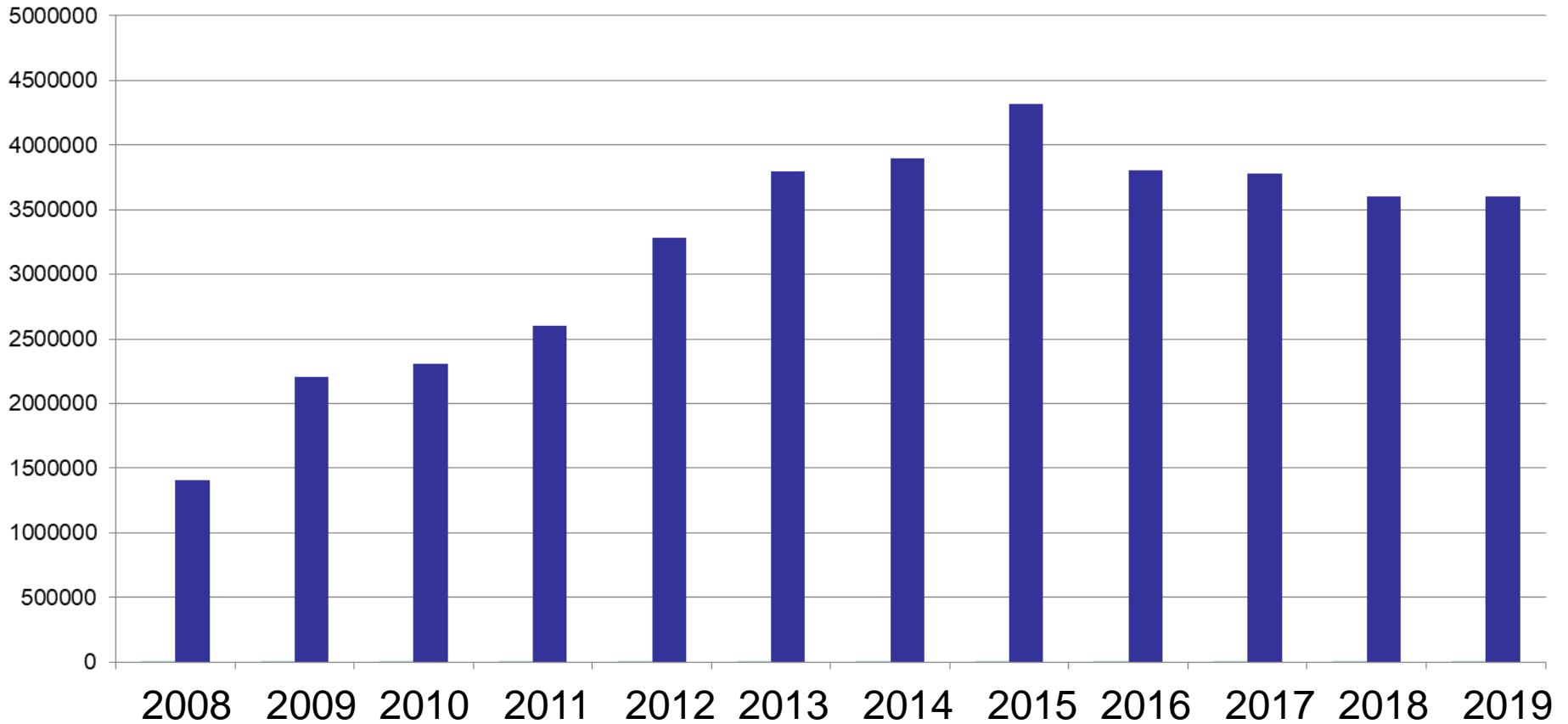
Explanation/Assumptions of Decrease in Expenses and Revenues

- We are slowly increasing our expenses as we are experiencing increasing revenues.
- Allocations (page 4) are changing as more reductions have been made in General Services and Capital Outlay and Contingencies, thus decreasing their percentage allocations and increasing Public Safety and Courts.
- We transitioned to a new pension provider in 2014 which is stabilizing our pension payments.
- Revenues are slowing increasing due to the recovering economy.
- We are increasing our Public Safety and Courts expenses due to an increase in incarceration.
- Allocations (page 2) are changing as we are experiencing more infrastructure needs.
- We are applying the Hard Cap with a plan to transition to 80-20 in our insurance employee premiums, alleviating our insurance costs.
- We are continuing to review and determine the fiscal impacts of increased insurance costs.

Debt Schedule



Pension Unfunded Liability



Benefit Obligation

