



ANNUAL REPORT

2015

Richard Wagner
Eaton County Drain Commissioner

Annual Report of the Drain Commissioner
January 1, 2015 through December 31, 2015

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PETITION ACTIVITY

The **Burns Drainage District** was petitioned by the vast majority of land owners in Sunfield Township. This Drain was approved by the Board of Determination on February 4, 2016. At this time engineering is underway by Spicer Group. Construction late fall, 2016, or early 2017.

The **Old Maid Drainage District** was petitioned and on October 9, 2014, was approved by the Board of Determination. Engineering is underway by Spicer. Anticipate construction in 2017.

The **Kinnie Brook Drain** was petitioned by the majority of the farm owners in the area. On October 14, 2014, the Board of Determination approved the petition. Engineering was completed by LSG and the project is underway and being inspected by LSG.

The **Guinan and Extension Drain** was petitioned by the majority of the farm owners in the area. The petition was approved by the Board of Determination on August 18th, 2015. Engineering is underway by Spicer Group. We anticipate fall construction.

The **Watson No. 2 Drain** was petitioned by landowners in the district. That petition was received in November, 2015. A legal opinion is being written by legal counsel. Land and Resources is assigned the project for engineering. BOD should be scheduled within the next few months.

The **Myers and Henderson Drain** was petitioned by landowners in the district. That petition was received in June, 2015. Legal counsel is reviewing the petition for validity. LSG is assigned to the project for engineering.

The **Theo Avenue Drain** was petitioned by landowners in the district. That petition was received in July, 2015. Legal counsel is reviewing petition for validity. Once report is received, we will move forward as appropriate per legal counsel.

The **Figg Drain** and the **McCabe Drain** was petitioned by landowners in the district. That petition was received in August, 2013. On October 29, 2013, the petition was approved by the Board of Determination. Engineering is continuing with Kebs on this project. A legal opinion regarding this project is currently being completed.

The **Hobart Drain** was petitioned by landowners in the district. That petition was received in July, 2015. A legal opinion is being written by legal counsel. Engineers are being consulted to determine if work on this drain will be beneficial to the landowners or whether another drain in the area could be more beneficial.

The **Towar Drain** was petitioned by landowners in the district. That petition was received in September, 2015. A legal opinion is currently be written by legal counsel. This drain may have 42-inch tile. If so, more signatures may be required. LSG Engineering is assigned the project.

The **Owen Drain (Bellevue)** had a petition requested that was drafted and provided but has not yet been returned to the Drain Commissioner's office.

The **Bollman and Daman and Branches Drain** had a petition requested that was drafted and provided but has not yet been returned to the Drain Commissioner's office.

CONSTRUCTION ACTIVITY

The **Battle Creek Intercounty Drain** and the **Brown Drain** work continued this year from last year to clean up the drain and create an outlet for the Brown Drain. This is beginning to alleviate the problems on Five Point Highway. The Drain Commissioner and the Road Commissioner are working together to address the situation.

The **Holden Drain** had significant work which included cleanout of 2500 feet of open channel. There was also excavation and spoils relocation of approximately 600 feet and an additional 500 feet of the channel was cleaned out as well. Restoration and seeding of the area is to be completed in spring of 2016.

The **Big Swamp Intercounty Drain** had work completed which included but was not limited to excavation and removal of approximately 70 linear feet of existing 36" SLCPP, installation of approximately 80 linear feet of 36" SLCPP, perforated with fabric wrap, installation of a 36" riser tee with appropriate casting and lid, and site restoration. This is an intercounty drain which is shared with Ionia County so Ionia County and the Intercounty Drain Board were involved with this project as well.

MAINTENANCE & REPAIR ACTIVITY

Maintenance work and repairs were completed on 99 separate drains in multiple locations throughout the county. Many were under normal maintenance activity. There is a significant increase in this number due to the abnormal amount of rainfall that the area received this year. Much of this work was jetting work done to drains simply to get the vast amounts of water received moving more efficiently.

COMPLAINTS & INQUIRIES

There was a significant increase in the number of claims received this year. We estimate in the area of 500 complaints. Again, this was due to the abnormal amount of rainfall the area received this year. Many of the complaints were from the same areas that were consistently flooding and the rains were coming faster than we could get to the complaints.

SOIL EROSION & SEDIMENTATION CONTROL ACTIVITY

The Eaton County Enforcing Agency (Drain Commissioner's Office) is responsible for the enforcement of soil erosion and sedimentation laws within the boundaries of Eaton County, except the City of Lansing. There are also several Authorized Public Agencies in the county responsible for monitoring their own activities. These include the Michigan Department of Transportation, the Eaton County Road Commission, the Eaton County Drain Commissioner, Delta Charter Township, the City of Charlotte and the Lansing Board of Water and Light.

Site inspections must be performed before and during construction to ensure that Part 91 requirements are being met. A final inspection is performed to ensure the disturbed areas have been stabilized and the permit can be closed. During 2015, 88 Soil Erosion Permits were closed. The breakdown is as follows:

4 permits issued in 2011 were closed in 2015

2 permits issued in 2013 were closed in 2015

52 permits issued in 2014 were closed in 2015

30 permits issued in 2015 were closed in 2015

In addition to the 132 permits issued in 2015 requiring site inspections, 16 permits from previous years were still open and required site inspections; for a total of 148 sites requiring weekly/monthly inspections.

The Eaton County SESC program generated **\$87,480.00** of revenue during 2015, a **25% increase over 2014**.

The SESC program received its audit through the Michigan Department of Environmental Quality (MDEQ) in June 2015. The results of the audit have not been received by the Drain Office at this time. All organizations that enforce the SESC Part 91 program must partake in a MDEQ audit approximately every 5 years. The next audit for the Eaton County Drain Office Soil Erosion Program will be around the year 2020.

Thirteen (13) of the development projects in 2015 required a Storm Water Impact Plan Review. This generated \$5,350.00 of revenue for the Drain Office.

SOIL EROSION & SEDIMENTATION CONTROL ACTIVITY

During 2015, there were **132 Soil Erosion & Sedimentation Control (SESC) Permits issued, an 18% increase over 2014**. The breakdown for the SESC permits is as follows:

CATEGORY 1 – 22 Permits Issued

PROJECT TYPE

- POLE BUILDING
- INGROUND POOL
- BUILDING ADDITION <1000 SQ FT
- LANDSCAPING

CATEGORY 2– 55 Permits Issued

PROJECT TYPE

- (New Construction or Addition \geq 1000 sq. ft.)
- SINGLE RESIDENCE
- DUPLEX RESIDENCE

CATEGORY 3 – 38 Permits Issued

PROJECT TYPE

- MULTIPLE RESIDENTIAL
- INSTITUTIONAL
- COMMERCIAL
- INDUSTRIAL
- PRIVATE ROAD

CATEGORY 4 – 14 Permits Issued

PROJECT TYPE

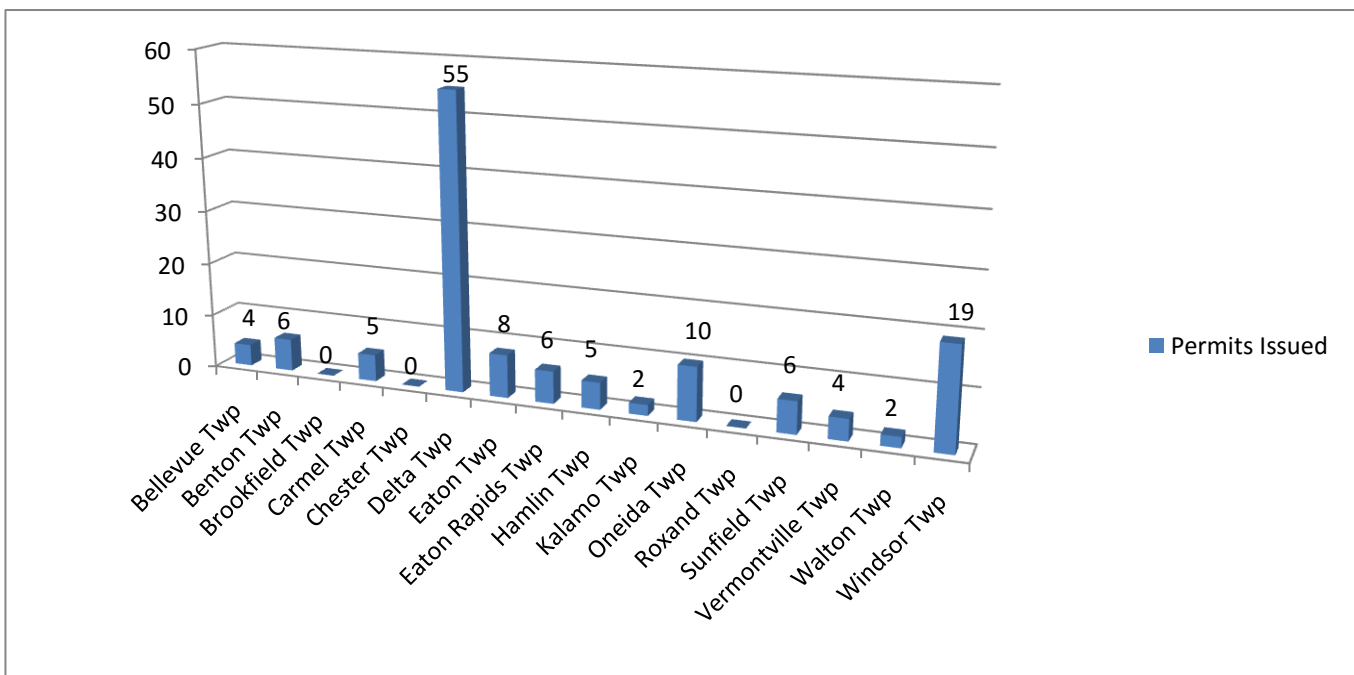
- SURFACE MINING OPERATIONS³
- FILL SITE - < 1 ACRE³
- FILL SITE - 1 TO 4 ACRES³
- FILL SITE - \geq 5 ACRES³
- MASS GRADING
- PARKING LOT (NEW)
- POND

CATEGORY 5 – 3 Permits Issued

PROJECT TYPE

- (UTILITIES)
- UNDERGROUND PLOWED
- UNDERGROUND TRENCHED/BORING
- LAND CLEARING

The breakdown by township for SESC permits issued in 2015 are as follows:



ASSESSING ACTIVITY

Assessments were levied against 131 drainage districts in 2015. Table 1 lists the amounts levied in each drainage district. In sixty-eight (68) districts, the levies were single installments of multiple year assessment rolls for newly constructed drains (petition projects). Ten (10) long term issues will be retired in 2016 from 2015 tax collections.

A landowner affected by a long term levy has the right to pay off or pay down the outstanding amount, paying only interest accrued up to the date of payment. Unfortunately, given the conflict between return on investments and interest rates of the bonds themselves, many of these districts will be subject to a deficit roll in the final year to meet the final bond payment obligation. An entire drainage district is liable for assessment under that scenario (M.C.L. 280.243). In some districts, funds were left in construction to pay for maintenance through the end of the levy period.

Table 2 provides a sense of the assessment history of the Drain Commissioner's Office. It appears that the total assessment amount has seen an increase this past year due to extreme rain events over the last two years. This ignited some failures on the drains which needed serious attention and repairs.

Table 1: Drainage District Levies

Project	Multiple Year	# of Parcels	TOTAL LANDOWNERS	TOTAL AT-LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	TOTAL
201-15 ABLE		419	\$ 7,178.60	\$ 2,644.40	\$ 759.00	\$ 200.20	\$ 108.90	\$ 10,891.10
218-14 BAKER	2 of 4	133	\$ 8,319.82	\$ 4,209.41	\$ -	\$ 557.76	\$ -	\$ 13,086.99
221-15 BARHYTE		23	\$ 7,200.00	\$ 1,000.00	\$ -	\$ 1,800.00	\$ -	\$ 10,000.00
223-15 BARNHART		61	\$ 11,907.00	\$ 2,250.00	\$ -	\$ 843.00	\$ -	\$ 15,000.00
226-15 BARRY & EATON IC	1 of 2	36	\$ 7,845.56	\$ 1,408.86	\$ -	\$ 138.07	\$ -	\$ 9,392.49
227-14 BASELINE INTERCOUNTY	2 of 4	18	\$ 1,401.43	\$ 552.71	\$ -	\$ 1,145.52	\$ -	\$ 3,099.66
230-15 BATTLE CREEK INTERCOUNTY		7211	\$ 104,177.50	\$ 43,715.00	\$ 4,777.50	\$ 6,580.00	\$ -	\$ 159,250.00
234-15 BEAVER		34	\$ 7,100.00	\$ 600.00	\$ -	\$ 2,300.00	\$ -	\$ 10,000.00
244-15 BIG SWAMP IC		49	\$ 9,313.50	\$ 1,050.00	\$ -	\$ 736.50	\$ -	\$ 11,100.00
248-15 Bliss & McClelland IC		29	\$ 1,141.86	\$ 136.00	\$ -	\$ 82.14	\$ -	\$ 1,360.00
259-15 BOYER - ROXAND TWP		12	\$ 7,500.00	\$ 500.00	\$ -	\$ 2,000.00	\$ -	\$ 10,000.00
272-15 BRETTON WOODS		133	\$ 7,000.00	\$ 1,000.00	\$ -	\$ 2,000.00	\$ -	\$ 10,000.00
277-14 BRIGHTY	2 of 3	14	\$ 626.25	\$ 54.40	\$ 108.80	\$ 293.76	\$ -	\$ 1,083.21
280-14 BROWN	2 of 3	69	\$ 1,405.15	\$ 490.14	\$ 54.40	\$ 739.84	\$ -	\$ 2,689.53
284-14 BRUNGER AND GLENN	2 of 2	41	\$ 1,697.63	\$ 202.00	\$ -	\$ 85.85	\$ -	\$ 1,985.48
286-1 GETTYSBURG	5 of 20	262	\$ 131,902.84	\$ 32,143.20	\$ -	\$ 69,643.60	\$ -	\$ 233,689.64
287-15 BRYDE		27	\$ 4,000.00	\$ 775.00	\$ -	\$ 225.00	\$ -	\$ 5,000.00
288-15 BUCHANAN		50	\$ 7,600.00	\$ 1,500.00	\$ -	\$ 900.00	\$ -	\$ 10,000.00
290-14 BURKHEAD	2 of 3	41	\$ 1,311.40	\$ 204.00	\$ -	\$ 510.00	\$ -	\$ 2,025.40
296-1 BURRELL IC	3 of 15	51	\$ 34,024.52	\$ 14,257.12	\$ -	\$ 18,098.71	\$ -	\$ 66,380.35
299-15 BUTTERNUT, TILSON, BRYAN		1191	\$ 28,830.50	\$ 15,676.60	\$ 3,195.00	\$ 1,410.00	\$ 888.00	\$ 50,000.10
304-15 PHELPS		8	\$ 1,375.00	\$ 625.00	\$ -	\$ 500.00	\$ -	\$ 2,500.00
311-2 BLAIR ACRES	9 of 15	125	\$ 29,414.07	\$ 1,455.50	\$ -	\$ 16,374.35	\$ -	\$ 47,243.92
323-P CARMAN	4 of 15	113	\$ 36,293.23	\$ 2,425.39	\$ -	\$ 2,382.58	\$ 331.13	\$ 41,432.33
326- 3 Carrier Crk Supplemental	10 of 19	3	\$ 8,513.73	\$ 23,081.56	\$ -	\$ -	\$ -	\$ 31,595.29
326-1 CARRIER CREEK	11 of 20	3823	\$ 1,599,729.47	\$ 94,751.80	\$ -	\$ -	\$ 3,727.40	\$ 1,698,208.67
326-M15 CARRIER CREEK MAINTENANCE		3741	\$ 28,097.24	\$ 5,893.59	\$ 2,487.26	\$ -	\$ 62.56	\$ 36,540.65
331-14 CHAMBLIN	2 of 3	15	\$ 800.33	\$ 102.00	\$ 66.71	\$ 51.00	\$ -	\$ 1,020.04
337-2 HUNTER AND CHILDS	8 of 15	31	\$ 14,185.15	\$ 11,571.03	\$ -	\$ 4,669.01	\$ -	\$ 30,425.19
340-15 CLAFLIN		2260	\$ 14,536.00	\$ 3,854.00	\$ 730.00	\$ 880.00	\$ -	\$ 20,000.00
360-15 COOPER, FROST, & REYNOLDS		366	\$ 6,907.20	\$ 640.00	\$ 64.00	\$ 388.80	\$ -	\$ 8,000.00
366-14 CRONK AND BRANCH	2 of 3	26	\$ 2,698.88	\$ 6.35	\$ -	\$ 6.36	\$ -	\$ 2,711.59
368-15 CROUP		24	\$ 6,175.00	\$ 950.00	\$ -	\$ 2,375.00	\$ -	\$ 9,500.00
377-14 CARTER EAST BRANCH	2 of 2	78	\$ 6,345.29	\$ -	\$ -	\$ -	\$ -	\$ 6,345.29
389-15 DARKEN AND BOYER		231	\$ 6,310.73	\$ 2,000.00	\$ 215.00	\$ 1,475.00	\$ -	\$ 10,000.73
391-15 DAVIS AND EXTENSION		30	\$ 8,140.00	\$ 660.00	\$ -	\$ 2,200.00	\$ -	\$ 11,000.00
396-14 DECKE	2 of 3	15	\$ 2,941.02	\$ 374.00	\$ -	\$ 85.00	\$ -	\$ 3,400.02

402-1 DELTA SECTION 17	8 of 20	277	\$ 64,046.60	\$ -	\$ -	\$ 19,143.69	\$ -	\$ 83,190.29
409-15 DILLON RELAID		291	\$ 6,136.31	\$ 1,125.00	\$ -	\$ 239.25	\$ -	\$ 7,500.56
410-15 Dillon (UPPER)		27	\$ 820.01	\$ 100.00	\$ -	\$ 80.00	\$ -	\$ 1,000.01
415-15 DOOLING		64	\$ 15,116.00	\$ 4,000.00	\$ -	\$ 884.00	\$ -	\$ 20,000.00
430-1 DIMONDALE ESTATES	10 of 15	109	\$ 15,872.67	\$ 11,250.53	\$ -	\$ -	\$ -	\$ 27,123.20
446-1 EDWARDS IC	12 of 15	52	\$ 7,547.63	\$ -	\$ -	\$ -	\$ -	\$ 7,547.63
448-15 ELLETSON		11	\$ 1,943.75	\$ 150.00	\$ -	\$ 406.25	\$ -	\$ 2,500.00
462-15 FINCH AND EXTENSION		21	\$ 2,310.00	\$ 120.00	\$ -	\$ 570.00	\$ -	\$ 3,000.00
464-15 FISHER(Roxand)		15	\$ 2,400.09	\$ 75.00	\$ -	\$ 25.00	\$ -	\$ 2,500.09
465-15 FISHER(Brookfield/Walton)		23	\$ 4,000.00	\$ 750.00	\$ -	\$ 250.00	\$ -	\$ 5,000.00
469 FOREST GLEN	7 of 20	195	\$ 48,766.54	\$ -	\$ -	\$ 26,805.43	\$ -	\$ 75,571.97
470-14 FOWLER RELAID	2 of 3	32	\$ 3,824.00	\$ 408.00	\$ 408.00	\$ 433.50	\$ -	\$ 5,073.50
472-14 FRANTZ	2 of 3	7	\$ 880.60	\$ 75.48	\$ -	\$ 301.92	\$ -	\$ 1,258.00
484-14 GAGE	2 of 5	30	\$ 6,095.77	\$ 1,142.96	\$ -	\$ 380.99	\$ -	\$ 7,619.72
489-15 GARLOCK FOSTER EXTENSION		299	\$ 2,388.05	\$ 1,050.00	\$ -	\$ 1,563.13	\$ -	\$ 5,001.18
494c GILBERT & WEST TOWN IC	7 of 20	187	\$ 5,265.47	\$ 598.91	\$ -	\$ 620.62	\$ -	\$ 6,485.00
497-15 GRAHAM		59	\$ 1,556.50	\$ 625.00	\$ -	\$ -	\$ -	\$ 2,181.50
502-1 GILDART & MUD LAKE	7 of 7	129	\$ 16,762.94	\$ 3,894.79	\$ -	\$ 3,115.81	\$ -	\$ 23,773.54
502-S GILDART & MUD LAKE SUPPLEMENT	7 of 7		\$ -	\$ 3,255.22	\$ -	\$ 32,552.25	\$ -	\$ 35,807.47
516-15 GURLEY LAKE IC		3	\$ 1,368.00	\$ 120.00	\$ -	\$ 12.00	\$ -	\$ 1,500.00
517-1 WATSON/WATSON: GARFIELD BRANCH	11 of 15	87	\$ 59,783.97	\$ -	\$ -	\$ 4,933.76	\$ -	\$ 64,717.73
520-1 GRAND WOODS	5 of 5	73	\$ 13,799.56	\$ -	\$ -	\$ 8,931.46	\$ -	\$ 22,731.02
533-15 HAMILL EXTENSION		105	\$ 16,142.67	\$ 3,000.00	\$ -	\$ 858.00	\$ -	\$ 20,000.67
537-15 HARRIETT AVENUE		105	\$ 4,524.50	\$ 150.00	\$ 25.00	\$ 300.50	\$ -	\$ 5,000.00
547 HETRICK	7 of 20	92	\$ 49,014.48	\$ 18,964.80	\$ -	\$ 8,463.04	\$ -	\$ 76,442.32
552-1 HOBART	13 of 15	332	\$ 30,690.10	\$ 3,416.47	\$ -	\$ -	\$ -	\$ 34,106.57
553-15 HOGLE AND MILLER		60	\$ 8,817.29	\$ 691.60	\$ -	\$ 391.25	\$ -	\$ 9,900.14
561-15 HORR		22	\$ 13,678.75	\$ 1,317.50	\$ -	\$ 503.75	\$ -	\$ 15,500.00
570-15 HUNTINGTON & BRANCHES		104	\$ 3,411.17	\$ 853.00	\$ -	\$ 736.00	\$ -	\$ 5,000.17
574-15 HYATT		31	\$ 3,000.00	\$ 350.00	\$ -	\$ 1,650.00	\$ -	\$ 5,000.00
584-15 INGERSOLL		14	\$ 175.00	\$ 75.00	\$ -	\$ 250.00	\$ -	\$ 500.00
597-15 JOHN EARL AND EXT		694	\$ 8,301.10	\$ 3,462.90	\$ 136.00	\$ 5,100.00	\$ -	\$ 17,000.00
604-15 KETTLER AND NORRIS		192	\$ 13,692.80	\$ 1,632.00	\$ 57.60	\$ 617.60	\$ -	\$ 16,000.00
606-15 KING		217	\$ 14,673.60	\$ 2,214.00	\$ -	\$ 1,112.40	\$ -	\$ 18,000.00
609-15 KINT		39	\$ 4,350.13	\$ 500.00	\$ 50.00	\$ 100.00	\$ -	\$ 5,000.13
612-15 LORA INTERCOUNTY		27	\$ 450.02	\$ 275.00	\$ -	\$ 275.00	\$ -	\$ 1,000.02
617-15 LEE	1 of 2	113	\$ 11,026.37	\$ 1,716.00	\$ 2,219.88	\$ 638.04	\$ -	\$ 15,600.29
634-15 LUSCOMB		19	\$ 2,150.00	\$ 225.00	\$ -	\$ 125.00	\$ -	\$ 2,500.00
646-15 MAPLEWOOD		48	\$ 1,500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 2,500.00
651-15 MASTEN	1 of 2	7	\$ 4,972.51	\$ 838.50	\$ -	\$ 689.00	\$ -	\$ 6,500.01
652-15 MAYCROFT: WEST BRANCH		10	\$ 1,875.00	\$ 500.00	\$ -	\$ 125.00	\$ -	\$ 2,500.00
661-1 Milbourn E. Extension	10 of 15	177	\$ 21,737.23	\$ 6,693.89	\$ -	\$ 2,231.30	\$ -	\$ 30,662.42
668-14 MILLS & POST COMBINED	2 of 3	560	\$ 33,691.93	\$ 9,897.82	\$ 143.19	\$ 19,858.27	\$ -	\$ 63,591.21
669-14 MILLS & PRICHARD	2 of 3	98	\$ 7,813.68	\$ 282.94	\$ -	\$ 48.53	\$ -	\$ 8,145.15

686-15 MURRAY		108	\$ 5,250.00	\$ 1,912.50	\$ -	\$ 337.50	\$ -	\$ 7,500.00
691-14 MCCREERY	2 of 3	43	\$ 4,701.73	\$ 774.45	\$ -	\$ 1,703.79	\$ 154.89	\$ 7,334.86
694-15 McGILVRA		109	\$ 6,400.28	\$ 880.00	\$ 320.00	\$ -	\$ -	\$ 7,600.28
719-14 NEEDMORE & BRANCH	2 of 3	34	\$ 1,103.93	\$ 79.90	\$ -	\$ 351.56	\$ -	\$ 1,535.39
723-14 NEWELL	2 of 2	12	\$ 231.69	\$ 50.50	\$ 211.65	\$ 6.79	\$ -	\$ 500.63
724-15 NICKLE		22	\$ 6,630.00	\$ 1,020.00	\$ -	\$ 850.00	\$ -	\$ 8,500.00
734-14 OLIVET MILBOURN	2 of 3	79	\$ 2,533.97	\$ 850.00	\$ -	\$ -	\$ -	\$ 3,383.97
740-15 OTTNEY		12	\$ 1,612.50	\$ 262.50	\$ -	\$ 625.00	\$ -	\$ 2,500.00
741-14 OWEN (BELLEVUE)	2 of 3	54	\$ 2,341.39	\$ 387.23	\$ -	\$ 968.06	\$ 154.89	\$ 3,851.57
747-15 Page,Big Creek, & Sleeper		392	\$ 7,398.40	\$ 2,400.00	\$ 137.60	\$ 624.00	\$ -	\$ 10,560.00
749-15 PALMETER AND PHELPS		308	\$ 7,502.26	\$ 1,650.00	\$ 180.00	\$ 500.00	\$ 170.00	\$ 10,002.26
752-15 PATTERSON AND DUBOIS		155	\$ 4,250.00	\$ 1,700.00	\$ -	\$ 2,550.00	\$ -	\$ 8,500.00
756-14 PEACOCK, CARTER & REESE	2 of 2	20	\$ 616.06	\$ 101.00	\$ -	\$ 292.90	\$ -	\$ 1,009.96
778-1 PRATT BRANCH and CHEAL	9 of 12	19	\$ 15,333.35	\$ 4,877.97	\$ -	\$ 1,194.86	\$ -	\$ 21,406.18
780-15 PRICE		16	\$ 1,547.01	\$ 2,613.03	\$ -	\$ 1,040.00	\$ -	\$ 5,200.04
795-1 RAMSEY	12 of 15		\$ -	\$ 23,740.68	\$ -	\$ -	\$ -	\$ 23,740.68
797-15 RANSOM		48	\$ 2,200.00	\$ 250.00	\$ -	\$ 50.00	\$ -	\$ 2,500.00
806-1 RIDDLE	8 of 10	79	\$ 16,215.46	\$ 1,864.51	\$ -	\$ 2,466.41	\$ -	\$ 20,546.38
809-14 RIMMEL & OVERFLOW	2 of 2	22	\$ 521.75	\$ 97.50	\$ -	\$ 112.50	\$ -	\$ 731.75
814-15 ROBINSON		145	\$ 1,398.05	\$ 475.00	\$ 130.35	\$ 169.65	\$ 31.25	\$ 2,204.30
815-15 RIVER COVE		20	\$ 1,950.00	\$ 375.00	\$ -	\$ 175.00	\$ -	\$ 2,500.00
830-1 SHERWOOD FOREST	7 of 20	97	\$ 40,050.44	\$ -	\$ -	\$ 5,091.65	\$ -	\$ 45,142.09
832-15 SAIER		33	\$ 2,000.00	\$ 1,250.00	\$ -	\$ 1,750.00	\$ -	\$ 5,000.00
836-14ADJ Sebewa Creek IC	2 of 3	739	\$ 13,241.29	\$ 1,403.19	\$ 176.69	\$ 946.33	\$ 24.04	\$ 15,791.54
842-14 SIDWELL & RELAID MILLS	2 of 3	25	\$ 4,424.36	\$ -	\$ -	\$ 517.38	\$ -	\$ 4,941.74
843-15 HAZEL		95	\$ 6,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 10,000.00
845-1 SHARP	8 of 15	329	\$ 57,905.17	\$ -	\$ -	\$ 11,905.10	\$ -	\$ 69,810.27
850-15 SHERMAN		40	\$ 2,000.00	\$ 375.00	\$ -	\$ 125.00	\$ -	\$ 2,500.00
851-15 SHERWOOD		41	\$ 1,250.00	\$ 375.00	\$ -	\$ 875.00	\$ -	\$ 2,500.00
855-14 SIDWELL & MILLS	2 of 3	19	\$ 1,461.04	\$ 62.22	\$ -	\$ 338.44	\$ -	\$ 1,861.70
880-15 SWIFT	1 of 2	47	\$ 10,914.22	\$ 2,912.00	\$ -	\$ 733.82	\$ -	\$ 14,560.04
899-15 TAYLOR (BROOKFIELD)		20	\$ 5,625.00	\$ 375.00	\$ -	\$ 1,500.00	\$ -	\$ 7,500.00
900-15 TAYLOR (ROXAND)		12	\$ 2,000.00	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 2,500.00
902-14 THOMAS (Benton/Oneida)	2 of 2	34	\$ 2,311.11	\$ 431.25	\$ -	\$ 115.57	\$ -	\$ 2,857.93
920-2 THORNAPPLE & EXTENSION	5 of 15	1084	\$ 59,074.40	\$ 14,127.23	\$ -	\$ 4,394.37	\$ 2,039.93	\$ 79,635.93
924 UPTON	9 of 15	119	\$ 15,930.72	\$ -	\$ -	\$ 5,214.76	\$ -	\$ 21,145.48
928-D14 WILLOW HILLS BRANCH	2 of 4	87	\$ 5,358.77	\$ 1,402.50	\$ -	\$ -	\$ -	\$ 6,761.27
933-1 WARD AND BRANCHES	12 of 15	57	\$ 20,144.64	\$ -	\$ -	\$ -	\$ -	\$ 20,144.64
938-14 WALSH	2 of 3	68	\$ 2,316.45	\$ 433.50	\$ -	\$ 130.05	\$ -	\$ 2,880.00
948-1 WILLIAMSBURG	9 of 10	212	\$ 28,578.33	\$ -	\$ -	\$ 27,265.88	\$ -	\$ 55,844.21
955-1 WHITNEY	11 of 15	43	\$ 14,970.33	\$ 1,516.80	\$ -	\$ 2,275.20	\$ 606.72	\$ 19,369.05
959-15 WILLIAMS		59	\$ 36,891.00	\$ 45,720.00	\$ -	\$ 7,389.00	\$ -	\$ 90,000.00
964-14 WILLIS SHAW	2 of 2	98	\$ 5,778.60	\$ 1,878.61	\$ 474.65	\$ 366.78	\$ -	\$ 8,498.64
967-15 WILSON (KALAMO)		24	\$ 1,625.23	\$ 250.00	\$ -	\$ 625.00	\$ -	\$ 2,500.23

968-15 WILTON IC	1 of 2	5	\$ 860.46	\$ 79.04	\$ -	\$ 48.52	\$ -	\$ 988.02
978-1 WATSON/WATSON BRANCHES	6 of 15	619	\$ 177,549.40	\$ 25,400.47	\$ 5,858.59	\$ 38,073.61	\$ -	\$ 246,882.07
981-14 WINDSOR	2 of 3	59	\$ 1,640.25	\$ 411.51	\$ -	\$ 129.95	\$ -	\$ 2,181.71
985-14 WESTLAND PARK	2 of 5	50	\$ 3,266.01	\$ 3,932.17	\$ 240.25	\$ 510.63	\$ 421.90	\$ 8,370.96
986-14 WATSON & WATSON: WINDCHARME	2 of 5	133	\$ 4,566.79	\$ 638.55	\$ -	\$ 2,051.64	\$ -	\$ 7,256.98
991-14 YOUNGS (Eaton Rapids Twp)	2 of 4	34	\$ 2,003.52	\$ 290.85	\$ -	\$ 23.18	\$ -	\$ 2,317.55
TOTALS:		31,829	\$ 3,319,794.05	\$ 509,933.03	\$ 24,227.12	\$ 416,163.67	\$ 8,721.61	\$ 4,278,839.48

Table 2. Twelve Year Summary of Assessment History

	2004	2005	2006	2007
Number of Districts Levied	65	99	78	101
Number of Parcels	11,368	15,719	16,693	17,019
Levied against Eaton County	226,238.86	408,953.84	585,575.25	531,813.36
Levied against State of Michigan (a)	2,969.27	3,149.62	2,614.91	7,894.42
Levied against Local Government (b)	447,153.52	594,566.81	748,532.13	578,478.04
Levied against Railroad Properties (c)	11,502.41	14,907.35	17,543.82	9,013.42
Levied against Private Lands	986,280.71	2,562,001.39	3,387,803.05	3,819,541.79
Total Special Assessment (d):	1,674,144.77	3,583,579.01	4,742,069.16	4,946,741.03

	2008	2009	2010	2011
Number of Districts Levied	115	130	90	128
Number of Parcels	18,386	19,920	13,914	23,393
Levied against Eaton County	580,802.71	729,735.98	709,072.69	773,514.67
Levied against State of Michigan (a)	12,245.00	9,654.28	3,639.44	6,582.98
Levied against Local Government (b)	660,112.23	686,335.77	542,274.37	562,924.23
Levied against Railroad Properties (c)	9,199.23	8,685.57	7,619.76	9,650.87
Levied against Private Lands	4,098,049.39	4,091,644.77	3,967,941.34	4,051,247.31
Total Special Assessment (d):	5,360,408.56	5,526,056.37	5,230,547.60	5,403,920.06

	2012	2013	2014	2015
Number of Districts Levied	132	122	119	133
Number of Parcels	22,230	14,410	19,368	31,829
Levied against Eaton County	752,013.86	712,957.69	682,939.66	667,801.55
Levied against State of Michigan (a)	6,053.25	13,292.85	20,142.76	25,927.66
Levied against Local Government (b)	506,917.31	431,306.18	423,961.26	509,933.03
Levied against Railroad Properties (c)	10,578.57	8,886.31	8,959.92	8,721.61
Levied against Private Lands	4,050,582.83	3,565,845.77	3,313,652.61	3,319,794.05
Total Special Assessment (d):	5,326,145.82	4,746,698.80	4,449,656.20	4,532,177.90

NOTES

- (a) Excludes prepayments received from MDOT for multiple year levies (typically before bonding).
- (b) Includes amounts levied for benefits to local municipal streets.
- (c) Includes amounts billed directly to railroads for lands not identified by standard parcel code numbers.
- (d) Excludes prepayments received from all sources prior to date of levy. Does not include amounts billed to other counties for Intercounty assessments.

FINANCE

A common misconception is that the Board of Commissioners allocates a certain amount of general revenue funds each year to pay for drain maintenance. Instead, all expenses incurred for the construction, repair or maintenance of county drains, including legal and engineering expense, are reimbursed through special assessment. Each of the 693 drainage districts in the county has its own separate account from which invoices are paid and into which proceeds from assessments are deposited. The drain commissioner is required to give an account of the fund balance at the end of each fiscal year. The fiscal year for the drain commissioner is currently January 1 through December 31

Table 3 lists cash on hand in each account (001.801), assets in the construction fund (001.100), assets in the debt service fund (001.851), receivables from interest bearing loans to other drainage districts (084.801) and the value of all assets (199.000). Only bonded accounts or projects for which long-term loans were procured have construction and debt service funds.

Table 4 lists the liabilities for each account and the source of the funds. Most liabilities will be erased in June of 2016 with proceeds from 2015 tax collections although a few may not be reconciled until the following year. Liabilities that have occurred as a result of a bond sale are not reflected in this table.

Promissory Notes are interest bearing short term obligations between drainage districts and are typically employed when an expense exceeds \$1,000 for a particular repair. Although the Drain Code establishes a *drain revolving fund* for paying repair expense, the amount allocated in Eaton County is insufficient to begin to cover actual costs given the number of repairs completed over the course of a year.

Security Agreements are executed when a drainage district borrows from a banking institution or an individual. Occasionally securities are needed to pay for drain maintenance because of high costs or because assessments for the work will be levied over a number of years. Most security agreements however are for loans secured for preliminary expenses leading to the eventual construction of a new drain. Security agreements are typically paid off when a construction loan is secured or bonds are sold.

Obligations to the Drain Revolving Fund must be repaid within two years of an expense. The amounts listed in Table 4 reflect outstanding obligations as of December 31, 2015. Some of these will be converted to promissory obligations before 2015 assessment levies are received in order to maintain a balance in the drain revolving fund to cover smaller expenses.

Refinancing of the Carrier Creek Drainage District Bond reduced the interest rate from 5.25% to 3.25% and was applied on the 2015 drain assessments.

Table 5 lists drain orders issued during the past year.

TABLE 3

ASSETS IN DRAIN ACCOUNTS

TABLE 4
ACCOUNT LIABILITIES

TABLE 5

DRAIN ORDERS ISSUED