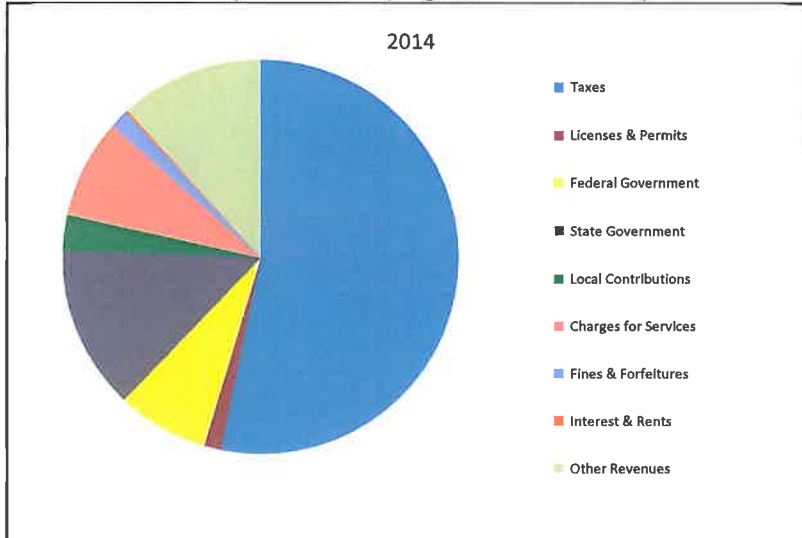


## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta

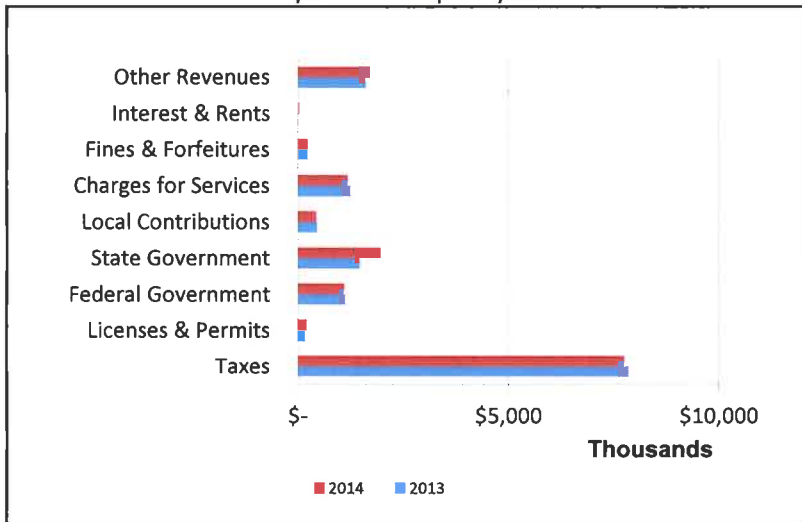
### 1. Where our money comes from (all governmental funds)



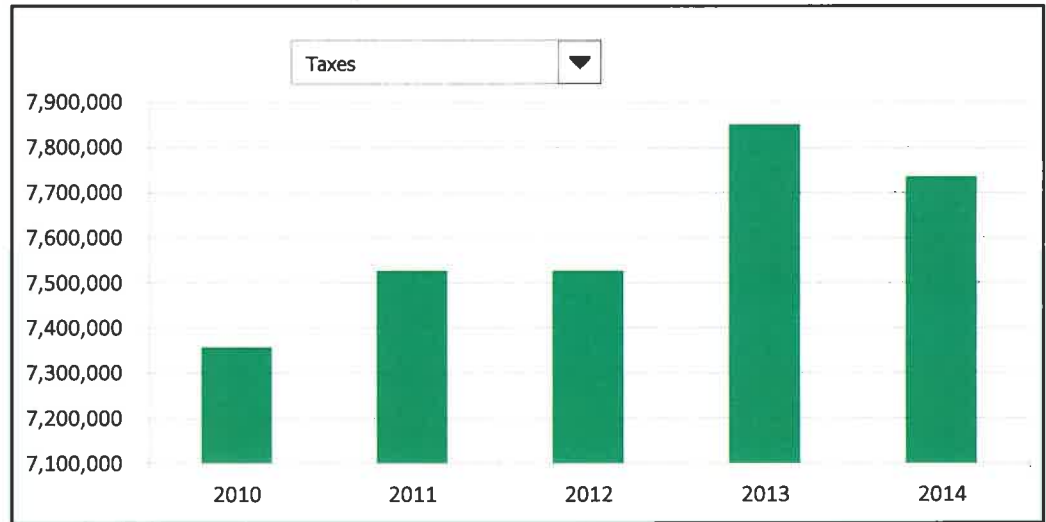
### 2. Compared to the prior year

	2013	2014	Change
Taxes	\$ 7,851,108	\$ 7,736,440	-1.46%
Licenses & Permits	\$ 164,540	\$ 202,461	23.05%
Federal Government	\$ 1,126,377	\$ 1,088,774	-3.34%
State Government	\$ 1,461,926	\$ 1,950,842	33.44%
Local Contributions	\$ 441,818	\$ 428,609	-2.99%
Charges for Services	\$ 1,248,860	\$ 1,172,779	-6.09%
Fines & Forfeitures	\$ 227,857	\$ 225,715	-0.94%
Interest & Rents	\$ 16,933	\$ 22,024	30.07%
Other Revenues	\$ 1,603,797	\$ 1,705,324	6.33%
<b>Total Revenues</b>	<b>\$ 14,143,216</b>	<b>\$ 14,532,968</b>	<b>2.76%</b>

### 3. Revenue sources - compared to the prior year



### 4. Historical trends of individual sources

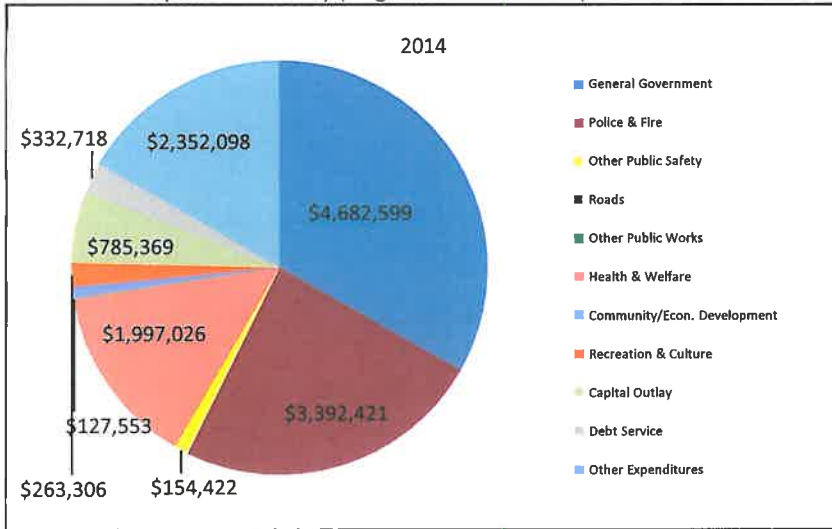


The increase in revenues from FY 2013 to FY 2014 is primarily due to an increase in revenue from the state government.

For more information on our unit's finances, contact Ryan Bergman at 906-789-5118.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta**

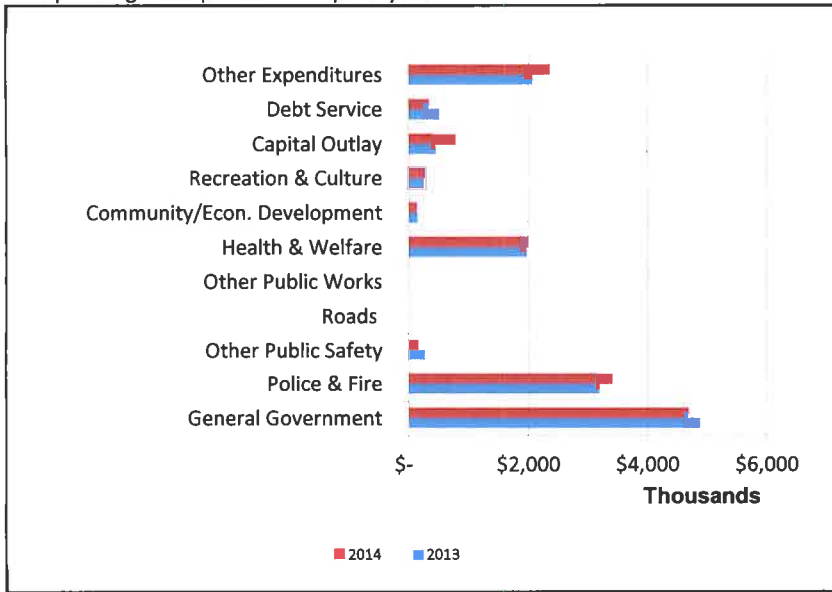
**1. Where we spend our money (all governmental funds)**



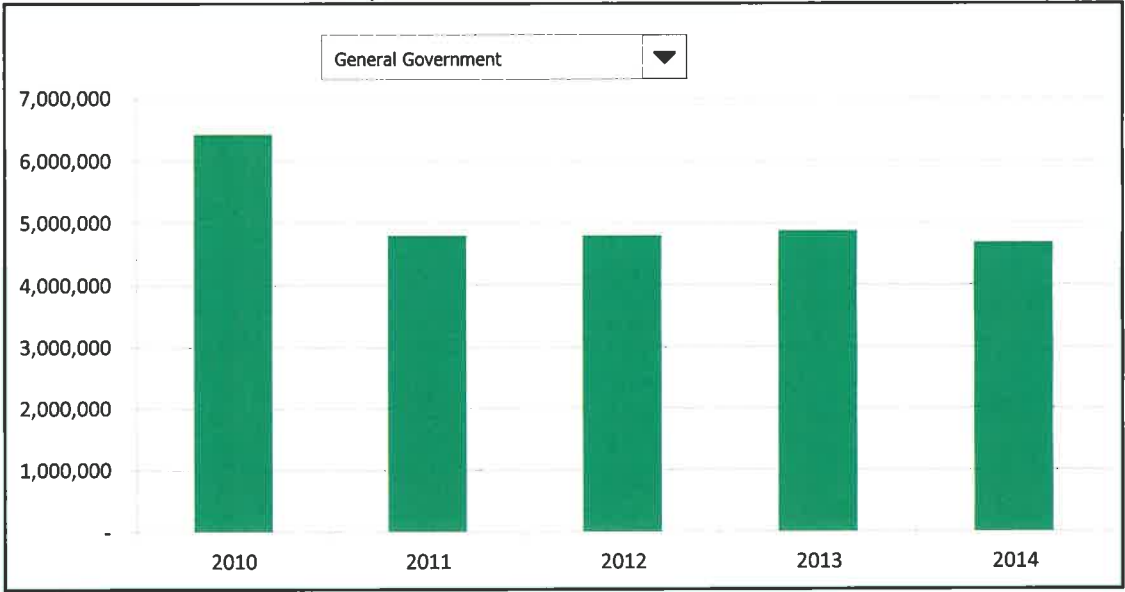
**2. Compared to the prior year**

	2013	2014	Change
General Government	\$ 4,873,964	\$ 4,682,599	-3.93%
Police & Fire	\$ 3,186,621	\$ 3,392,421	6.46%
Other Public Safety	\$ 263,073	\$ 154,422	-41.30%
Roads	\$ -	\$ -	N/A
Other Public Works	\$ -	\$ -	N/A
Health & Welfare	\$ 1,975,322	\$ 1,997,026	1.10%
Community/Econ. Development	\$ 143,681	\$ 127,553	-11.22%
Recreation & Culture	\$ 246,950	\$ 263,306	6.62%
Capital Outlay	\$ 450,390	\$ 785,369	74.38%
Debt Service	\$ 503,337	\$ 332,718	-33.90%
Other Expenditures	\$ 2,067,228	\$ 2,352,098	13.78%
<b>Total Expenditures</b>	<b>\$ 13,710,566</b>	<b>\$ 14,087,512</b>	<b>2.75%</b>

**3. Spending - compared to the prior year**



**4. Historical trends of individual departments:**

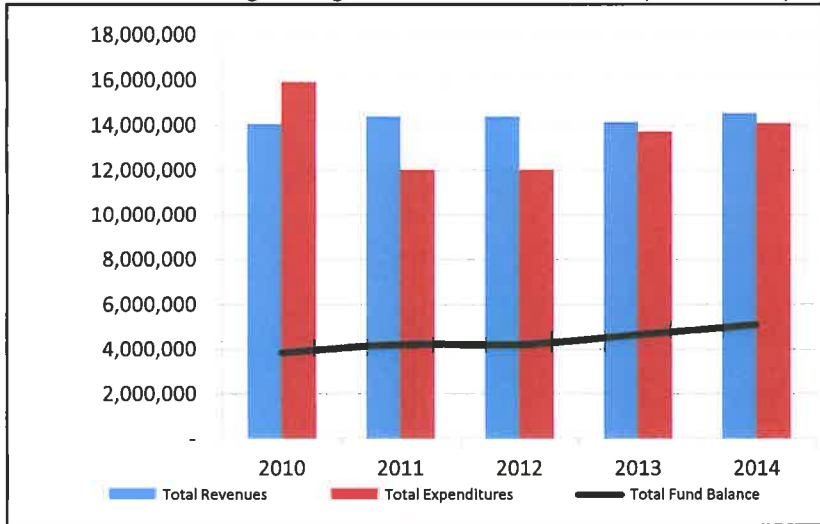


The increase in expenditures from FY 13 to FY 14 is primarily due to a \$250,000 increase in General Fund transfers out into the Capital Outlay Fund.

For more information on our unit's finances please visit [www.deltacountymi.org](http://www.deltacountymi.org) Ryan Bergman 906-789-5118.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta**

1. How have we managed our governmental fund resources (fund balance)



2. Compared to the prior year

	2013	2014	Change
Revenues	\$ 14,143,216	\$ 14,532,968	2.76%
Expenditures	\$ 13,710,566	\$ 14,087,512	2.75%
Surplus (Shortfall)	\$ 432,650	\$ 445,456	2.96%

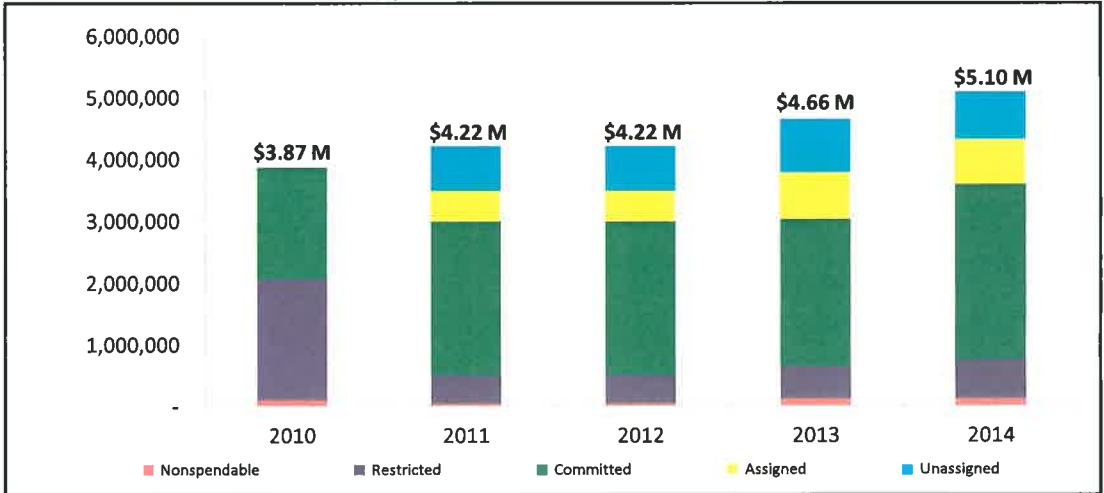
  

Fund balance, by component:	2013	2014	Change
Nonspendable	\$ 117,300	\$ 116,520	-0.66%
Restricted	\$ 527,152	\$ 636,545	20.75%
Committed	\$ 2,390,940	\$ 2,841,066	18.83%
Assigned	\$ 755,207	\$ 737,196	-2.38%
Unassigned	\$ 864,721	\$ 769,449	-11.02%
<b>Total Fund Balance</b>	<b>\$ 4,655,320</b>	<b>\$ 5,100,776</b>	<b>9.57%</b>

3. Fund balance - compared to the prior year



4. Historical trends of individual components

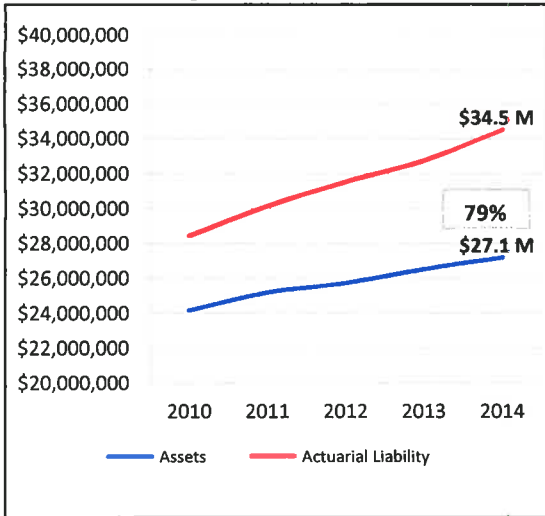


Total governmental fund balance increased for the fourth consecutive year in FY 2014.

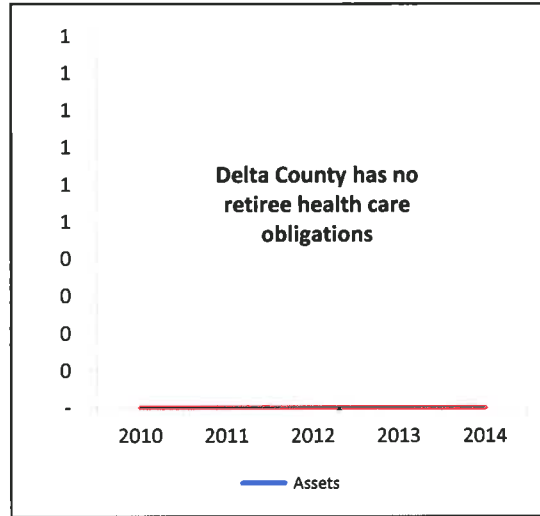
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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta**

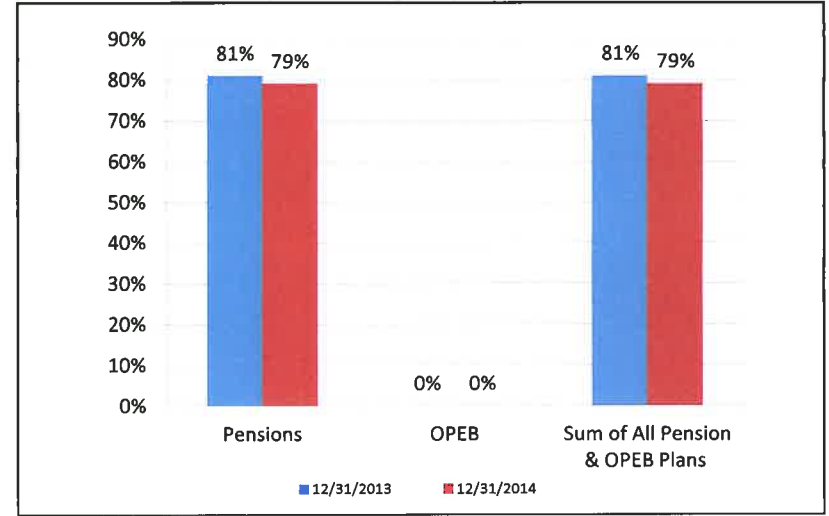
1. Pension funding status



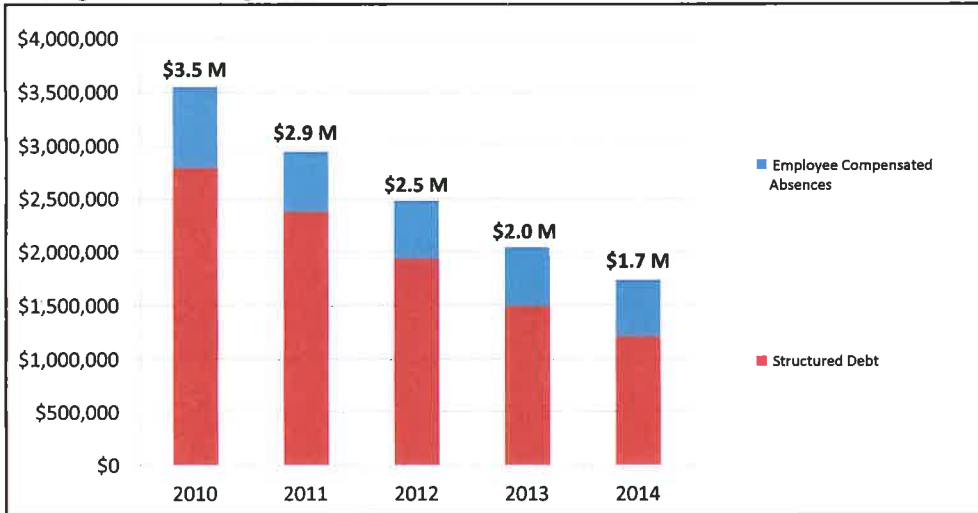
2. Retiree Health care funding status



3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Delta County's pension funding status declined due to investment smoothing. Delta County contributed in excess of the actuarially required contribution.

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