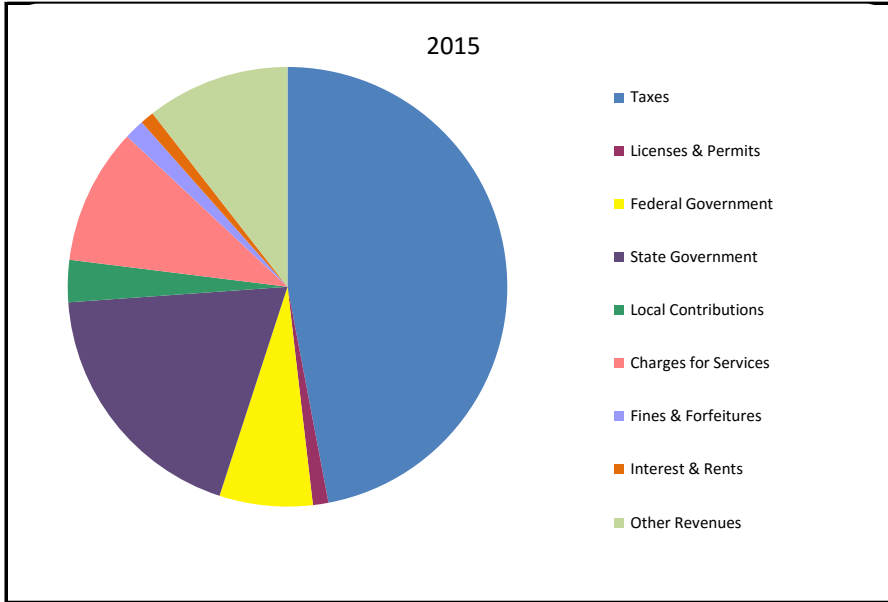


**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta**

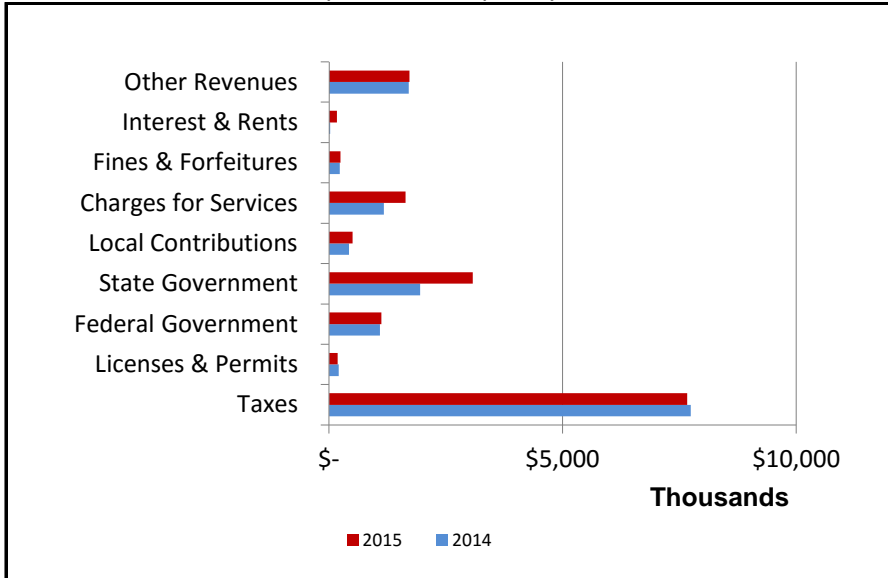
**1. Where our money comes from (all governmental funds)**



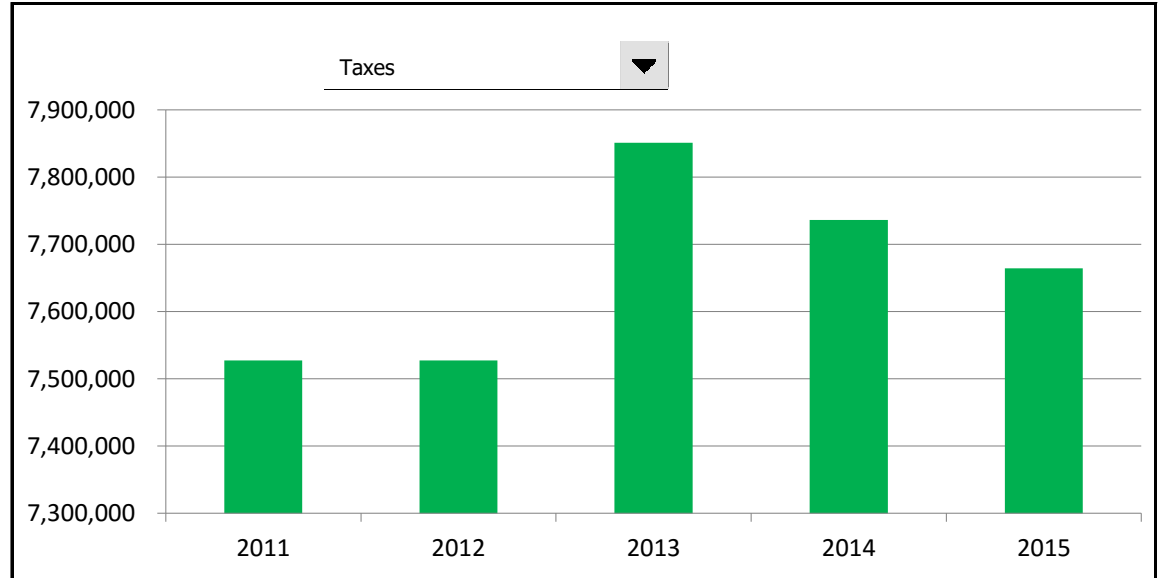
**2. Compared to the prior year**

	2014	2015	Change
Taxes	\$ 7,736,440	\$ 7,664,182	-0.93%
Licenses & Permits	\$ 202,461	\$ 186,025	-8.12%
Federal Government	\$ 1,088,774	\$ 1,117,887	2.67%
State Government	\$ 1,950,842	\$ 3,074,834	57.62%
Local Contributions	\$ 428,609	\$ 504,390	17.68%
Charges for Services	\$ 1,172,779	\$ 1,632,789	39.22%
Fines & Forfeitures	\$ 225,715	\$ 240,644	6.61%
Interest & Rents	\$ 22,024	\$ 165,110	649.68%
Other Revenues	\$ 1,705,324	\$ 1,716,835	0.68%
<b>Total Revenues</b>	<b>\$ 14,532,968</b>	<b>\$ 16,302,696</b>	<b>12.18%</b>

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



**4. Historical trends of individual sources**

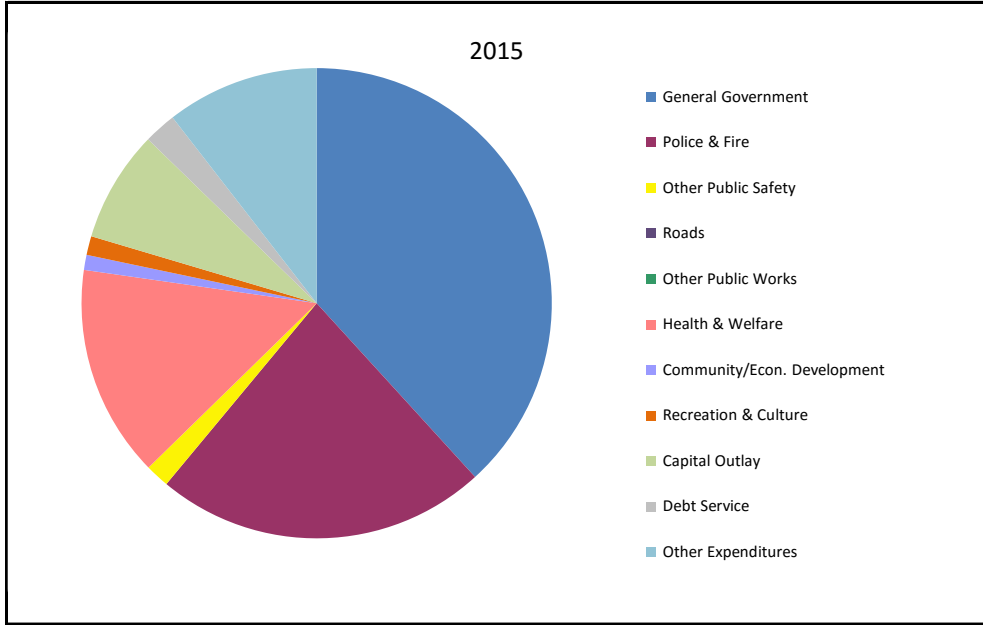


The increase in revenues from FY 2014 to FY 2015 is primarily due to the reclassification of the Airport Fund from a Proprietary to a Special Revenue (governmental) fund

For more information on our unit's finances, contact Ryan Bergman at 906-789-5100.

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

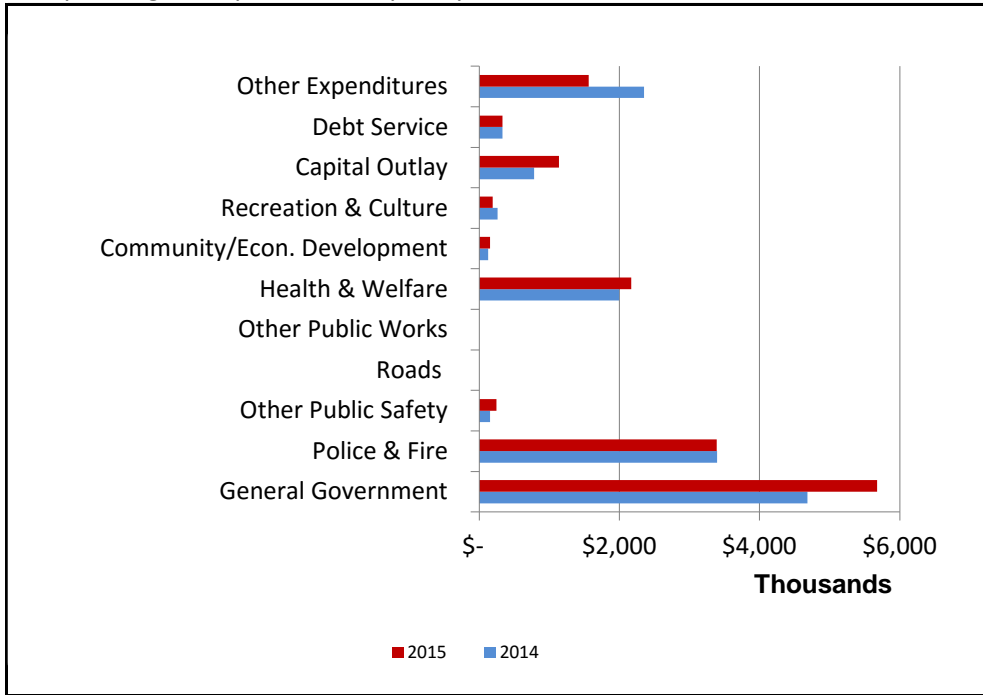
**1. Where we spend our money (all governmental funds)**



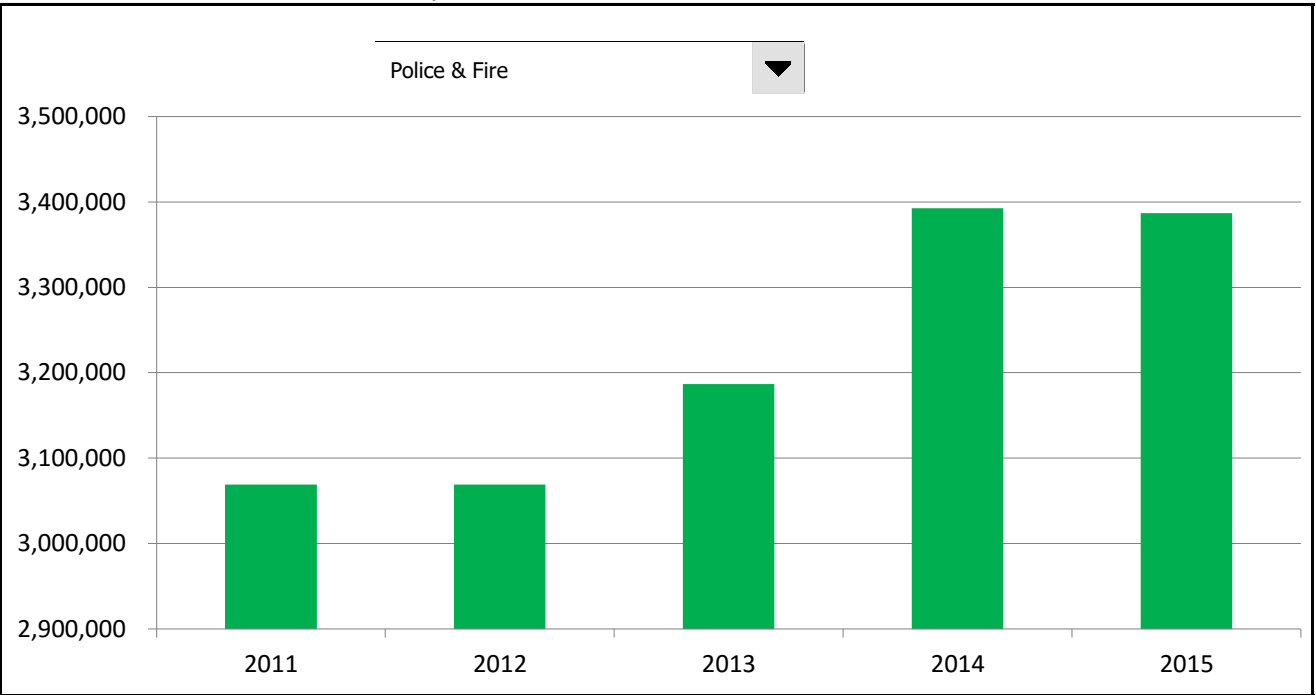
**2. Compared to the prior year**

	2014	2015	Change
General Government	\$ 4,682,599	\$ 5,678,475	21.27%
Police & Fire	\$ 3,392,421	\$ 3,386,791	-0.17%
Other Public Safety	\$ 154,422	\$ 244,454	58.30%
Roads	\$ -	\$ -	N/A
Other Public Works	\$ -	\$ -	N/A
Health & Welfare	\$ 1,997,026	\$ 2,166,190	8.47%
Community/Econ. Development	\$ 127,553	\$ 153,735	20.53%
Recreation & Culture	\$ 263,306	\$ 192,693	-26.82%
Capital Outlay	\$ 785,369	\$ 1,140,042	45.16%
Debt Service	\$ 332,718	\$ 330,380	-0.70%
Other Expenditures	\$ 2,352,098	\$ 1,559,572	-33.69%
<b>Total Expenditures</b>	<b>\$ 14,087,512</b>	<b>\$ 14,852,332</b>	<b>5.43%</b>

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



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

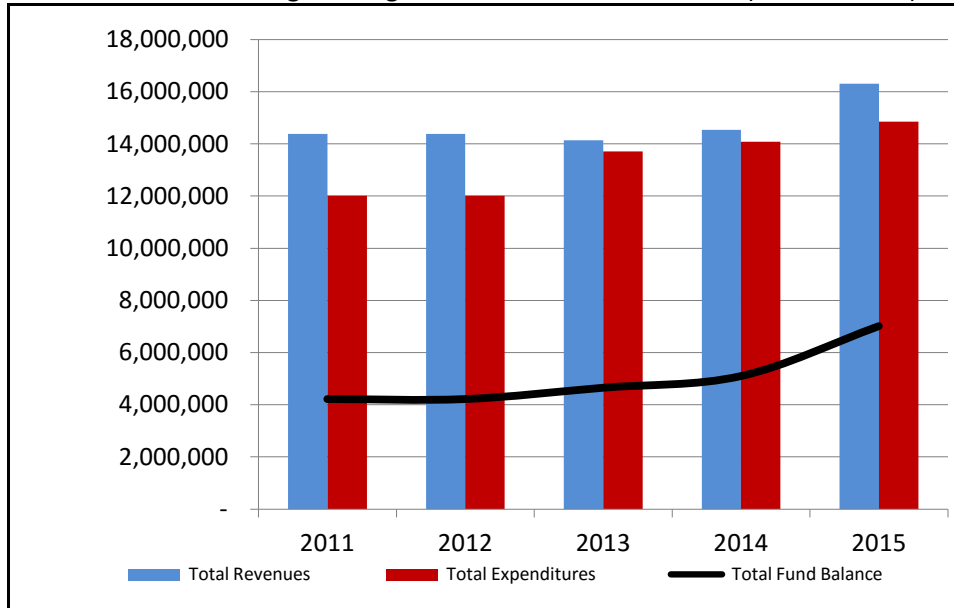


The increase in general government expenditures is due to the reclassification of the Airport Fund from a Proprietary Fund to a special revenue (governmental) fund.

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

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



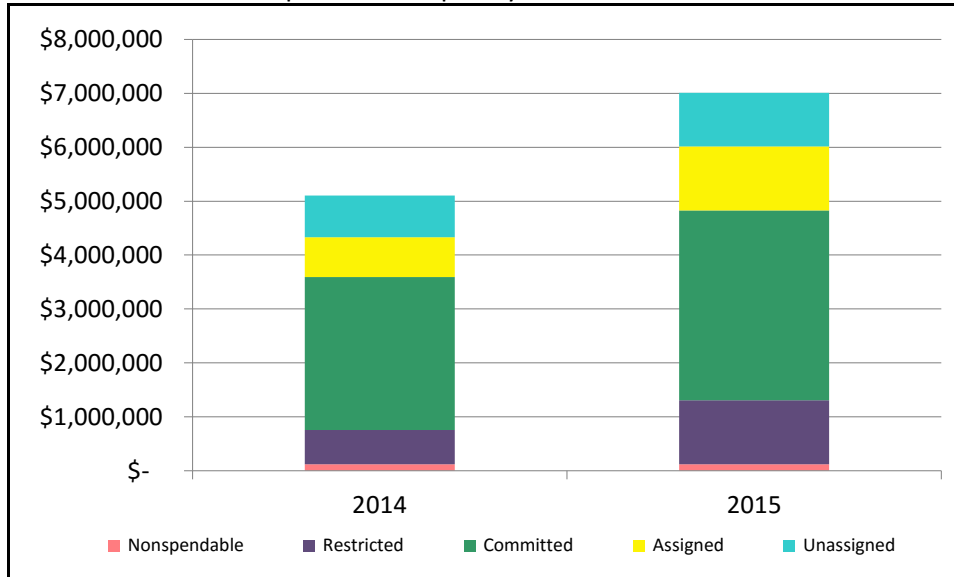
2. Compared to the prior year

	2014	2015	Change
Revenues	\$ 14,532,968	\$ 16,302,696	12.18%
Expenditures	\$ 14,087,512	\$ 14,852,332	5.43%
Surplus (Shortfall)	\$ 445,456	\$ 1,450,364	225.59%

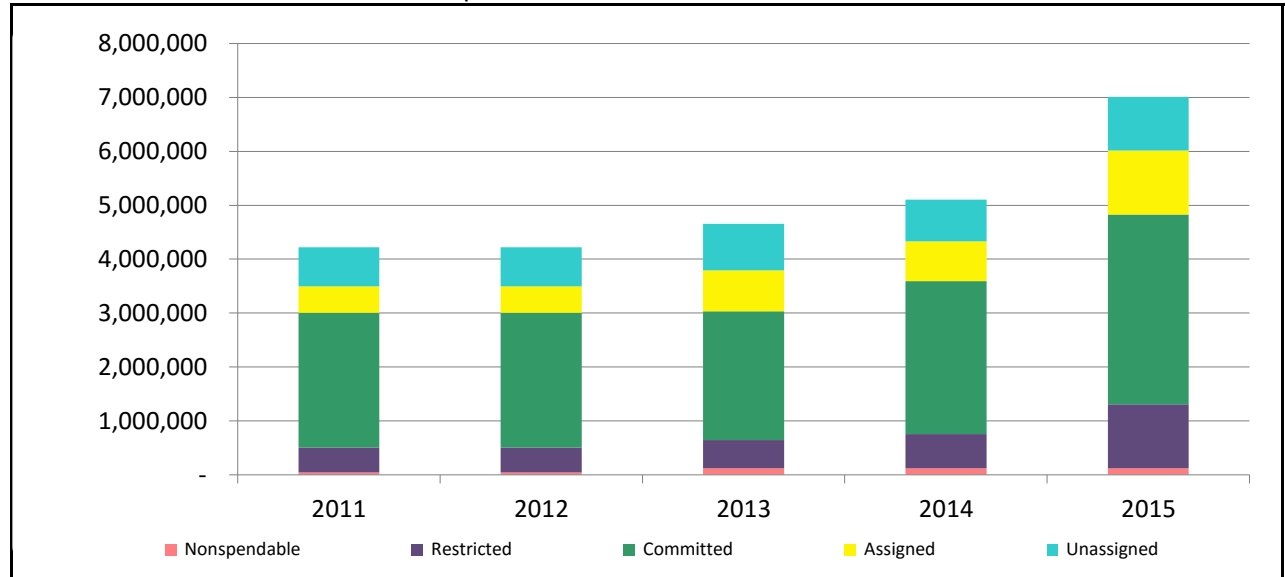
  

Fund balance, by component:	2014	2015	Change
Nonspendable	\$ 116,520	\$ 116,896	0.32%
Restricted	\$ 636,545	\$ 1,190,042	86.95%
Committed	\$ 2,841,066	\$ 3,518,599	23.85%
Assigned	\$ 737,196	\$ 1,186,706	60.98%
Unassigned	\$ 769,449	\$ 995,652	29.40%
Total Fund Balance	\$ 5,100,776	\$ 7,007,895	37.39%

3. Fund balance - compared to the prior year



4. Historical trends of individual components

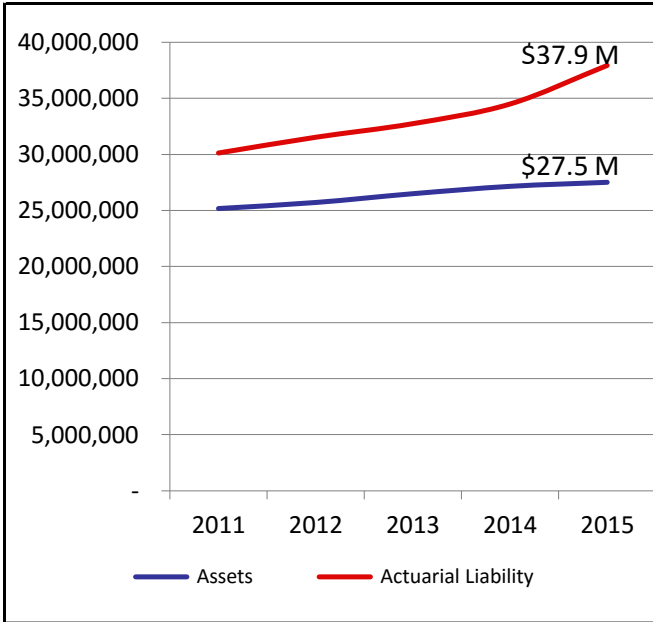


Although a strong financial year regardless, the primary reason for the increase in both surplus and fund balance is the first time inclusion of the Airport Fund.

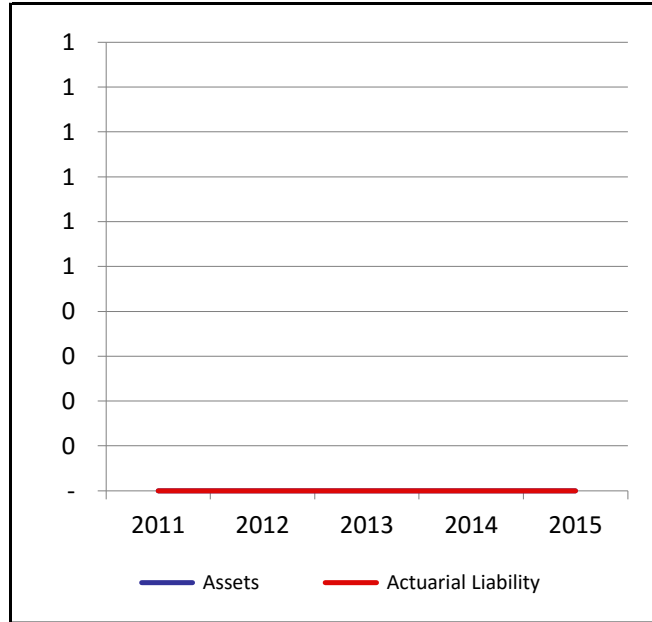
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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta**

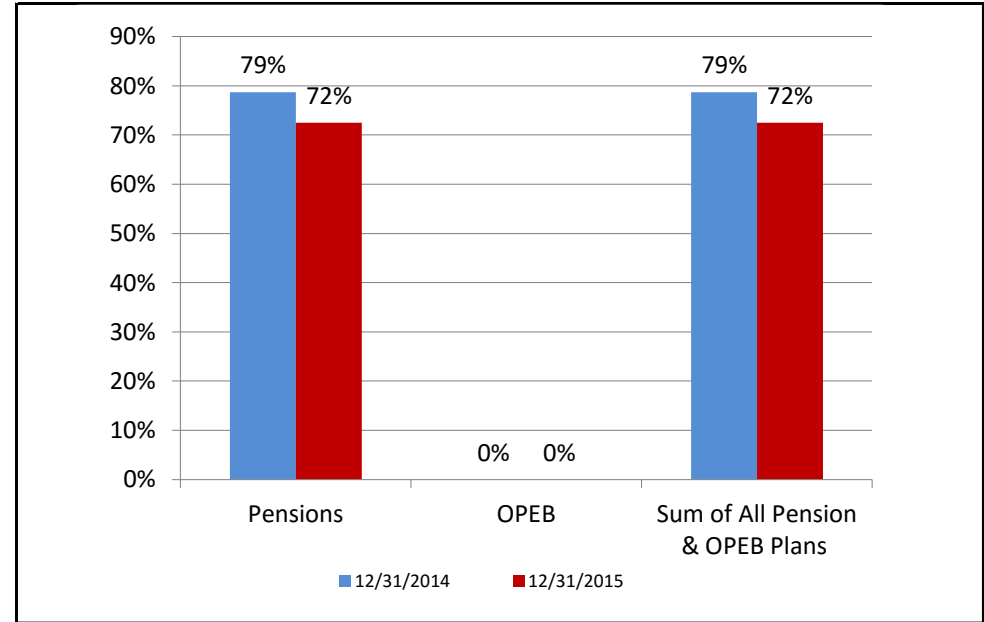
1. Pension funding status



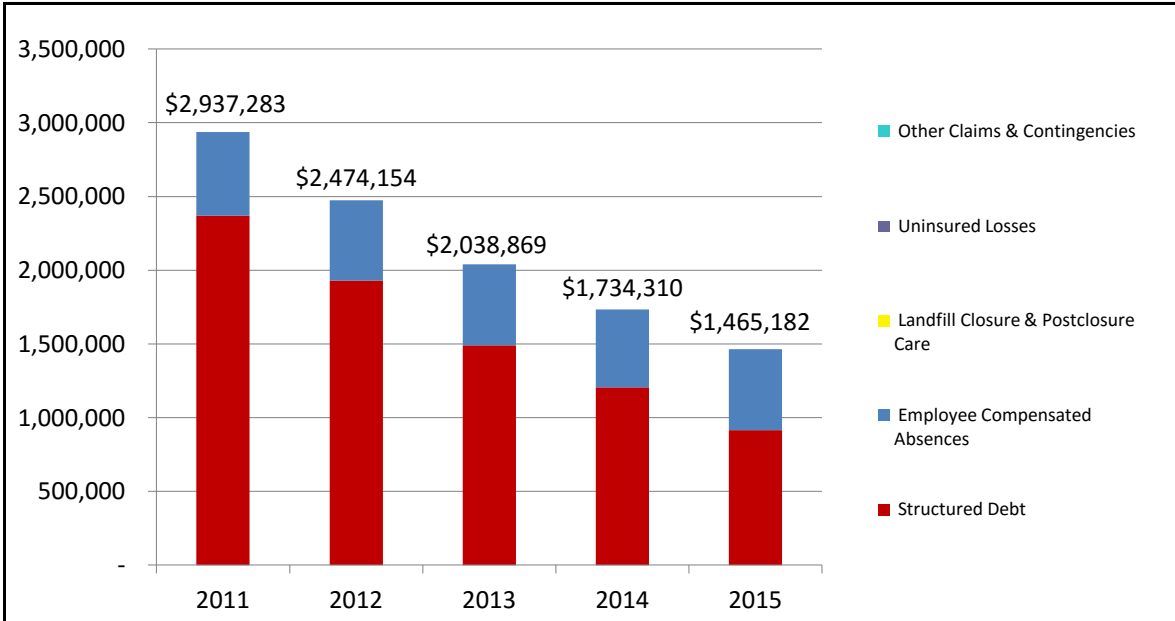
2. Retiree Health care funding status



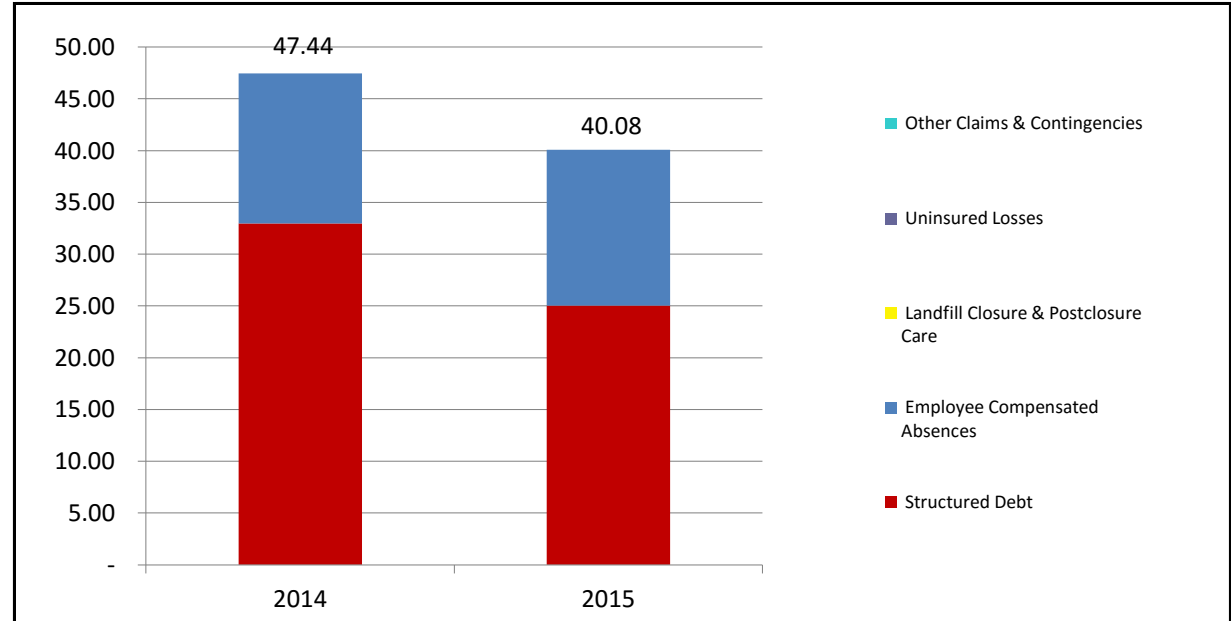
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Delta County's pension liability increased due to the state's assumption changes. Delta County has never offered retiree healthcare.

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