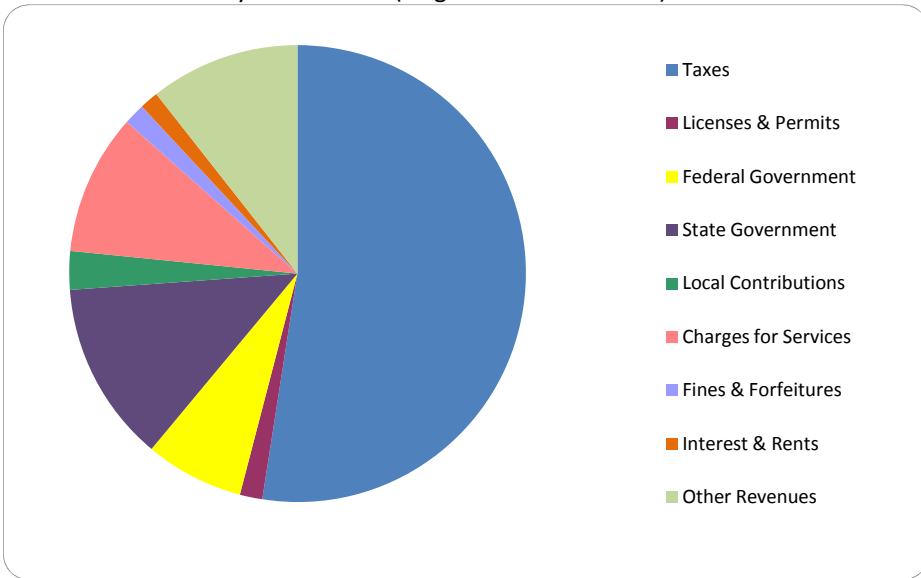


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

REVENUES

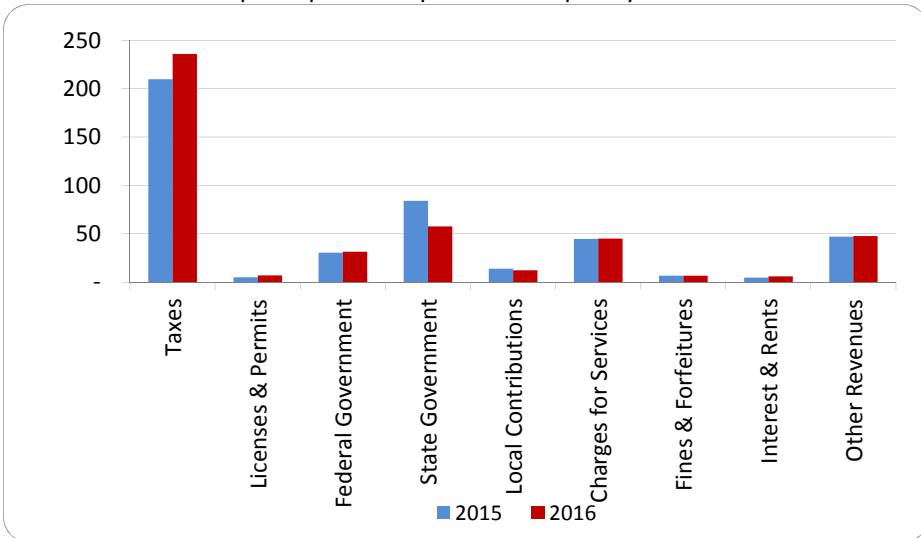
1. Where our money comes from (all governmental funds)



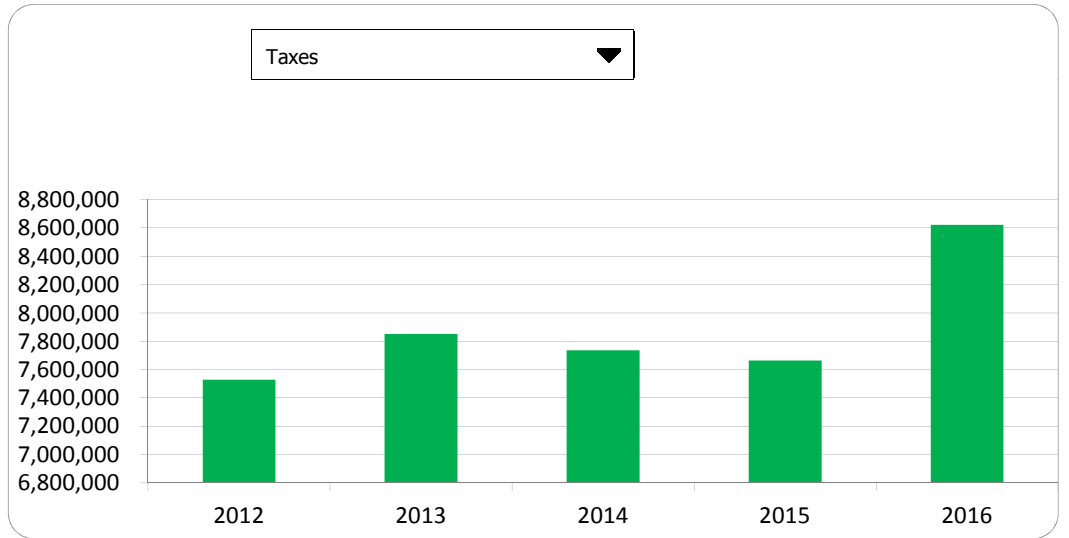
2. Compared to the prior year

Description	2015	2016	% change
Taxes	\$ 7,664,182	\$ 8,622,743	12.51%
Licenses & Permits	186,025	259,287	39.38%
Federal Government	1,117,887	1,149,341	2.81%
State Government	3,074,834	2,104,321	-31.56%
Local Contributions	504,390	445,836	-11.61%
Charges for Services	1,632,789	1,640,787	0.49%
Fines & Forfeitures	240,644	247,246	2.74%
Interest & Rents	165,110	216,364	31.04%
Other Revenues	1,716,835	1,744,156	1.59%
Total Revenues	\$ 16,302,696	\$ 16,430,081	0.78%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources



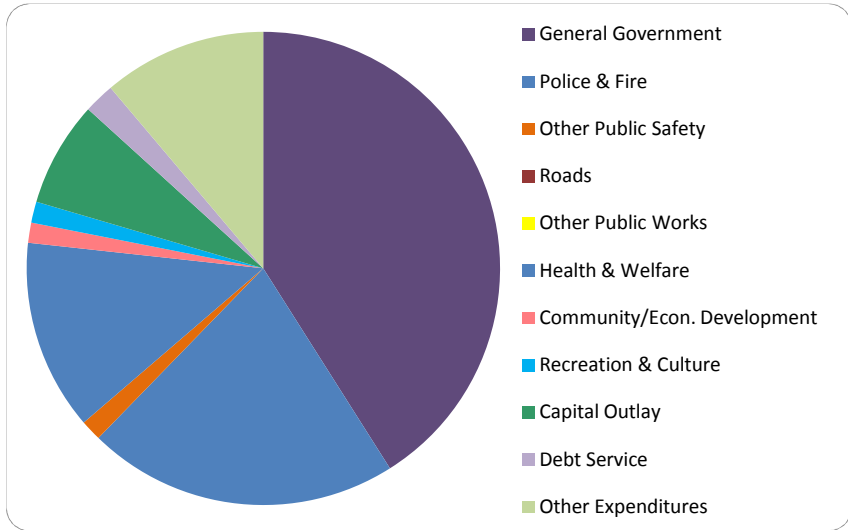
Delta County revenue received primarily due to state personal property tax reimbursement.

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

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

EXPENDITURES

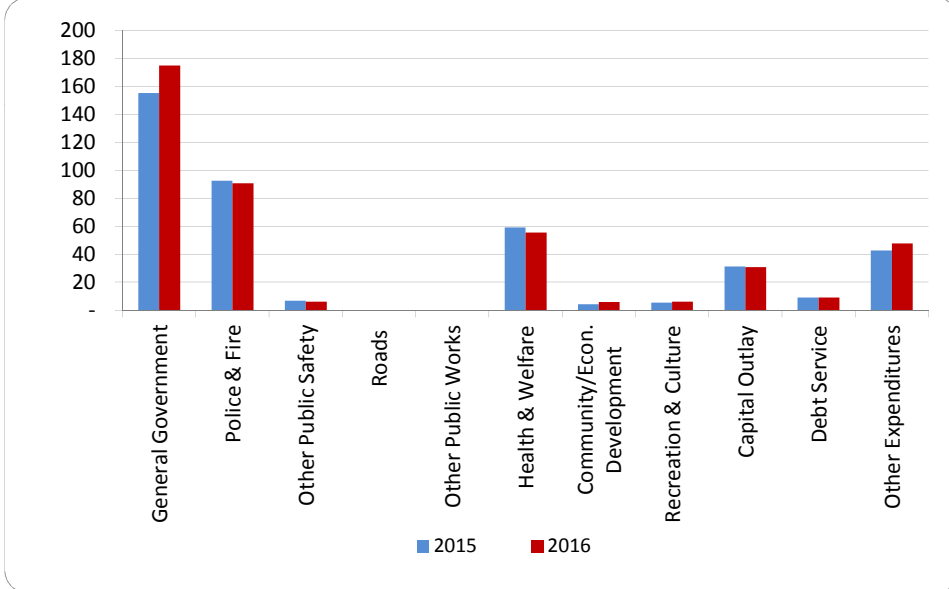
1. Where we spend our money (all governmental funds)



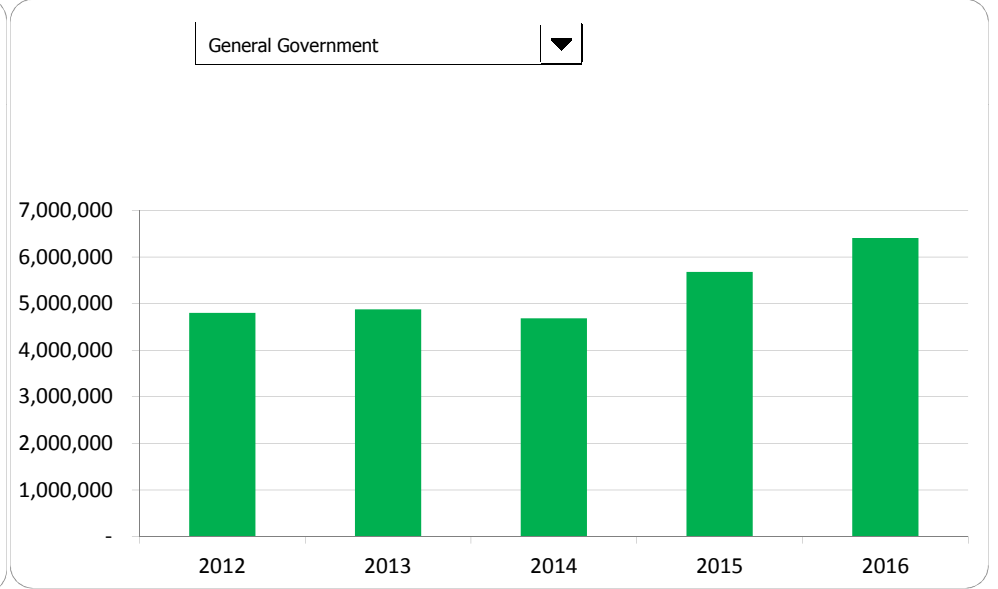
2. Compared to the prior year

Description	2015	2016	% change
General Government	\$ 5,678,475	\$ 6,402,608	12.75%
Police & Fire	3,386,791	3,320,846	-1.95%
Other Public Safety	244,454	222,612	-8.94%
Roads	-	-	N/A
Other Public Works	-	-	N/A
Health & Welfare	2,166,190	2,032,732	-6.16%
Community/Econ. Development	153,735	214,908	39.79%
Recreation & Culture	192,693	224,185	16.34%
Capital Outlay	1,140,042	1,122,603	-1.53%
Debt Service	330,380	326,680	-1.12%
Other Expenditures	1,559,572	1,743,937	11.82%
Total Expenditures	\$ 14,852,332	\$ 15,611,111	5.11%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



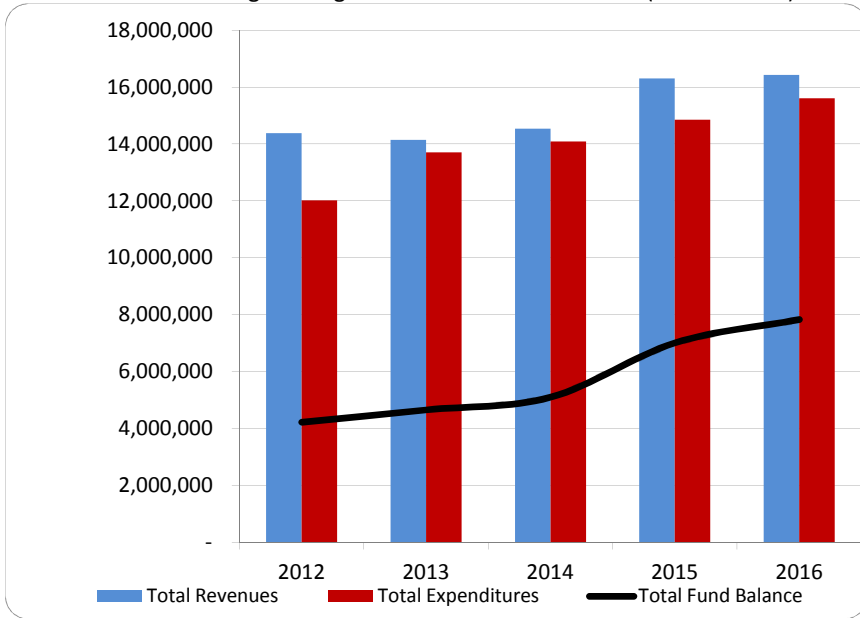
Delta County expenditures increased primarily due to fund reclassification along with generational project such as energy/infrastructure project, building of an airport hangar, and planning

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

FINANCIAL POSITION

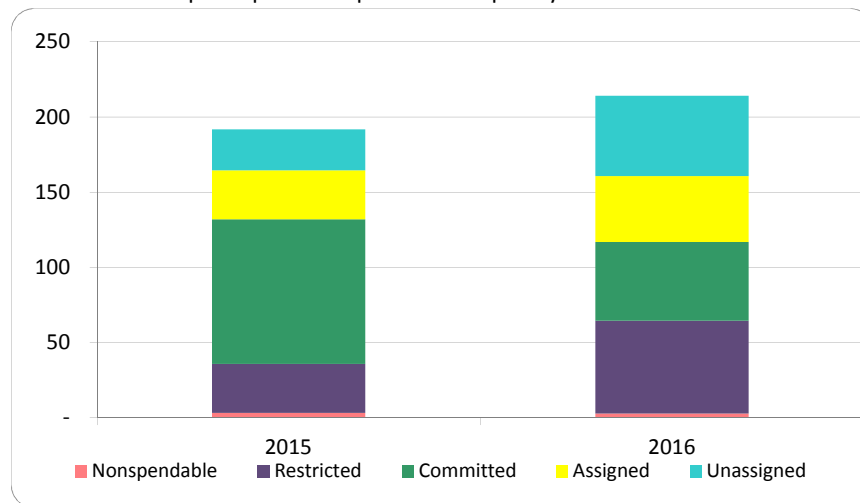
1. How have we managed our governmental fund resources (fund balance)?



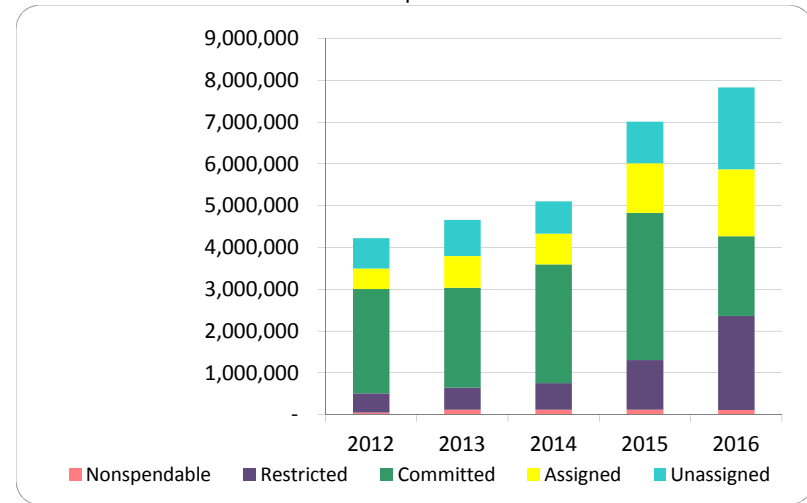
2. Compared to the prior year

Description	2015	2016	% change
Revenue	16,302,696	16,430,081	0.78%
Expenditures	14,852,332	15,611,111	5.11%
Surplus (shortfall)	1,450,364	818,970	-43.53%
Fund balance, by component:			
Nonspendable	116,896	105,790	-9.50%
Restricted	1,190,042	2,254,146	89.42%
Committed	3,518,599	1,909,749	-45.72%
Assigned	1,186,706	1,600,232	34.85%
Unassigned	995,652	1,956,978	96.55%
total fund balance	7,007,895	7,826,895	11.69%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components



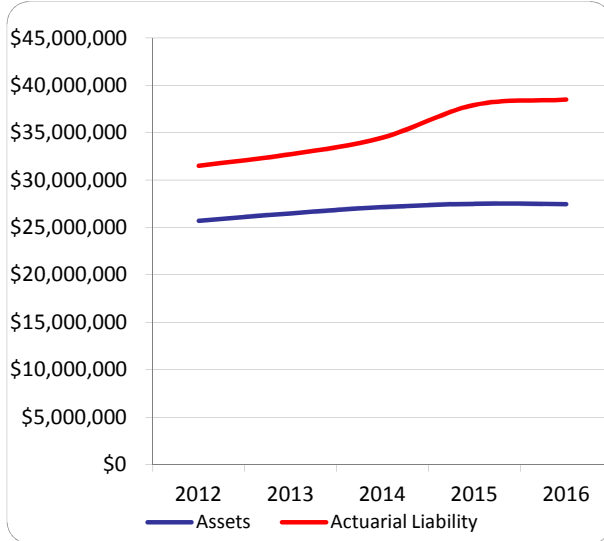
Delta County had a strong financial year and increased its overall fund balance by 11.7 percent.

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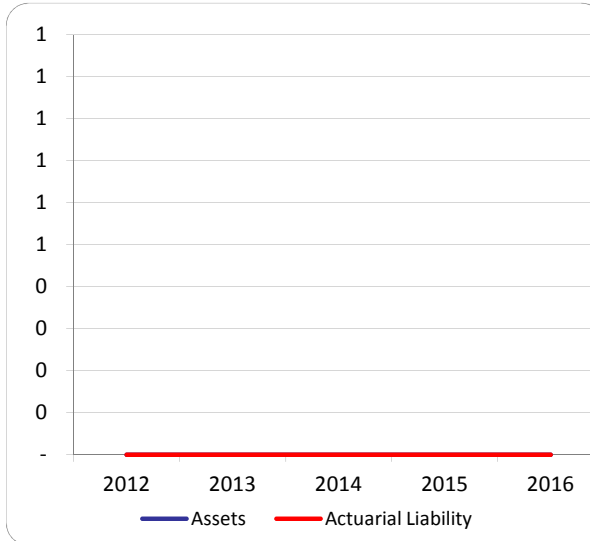
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

OTHER LONG TERM OBLIGATIONS

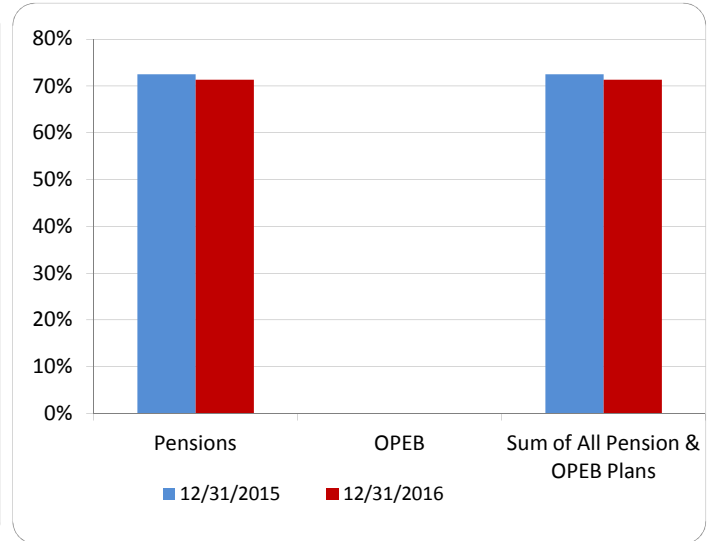
1. Pension funding status



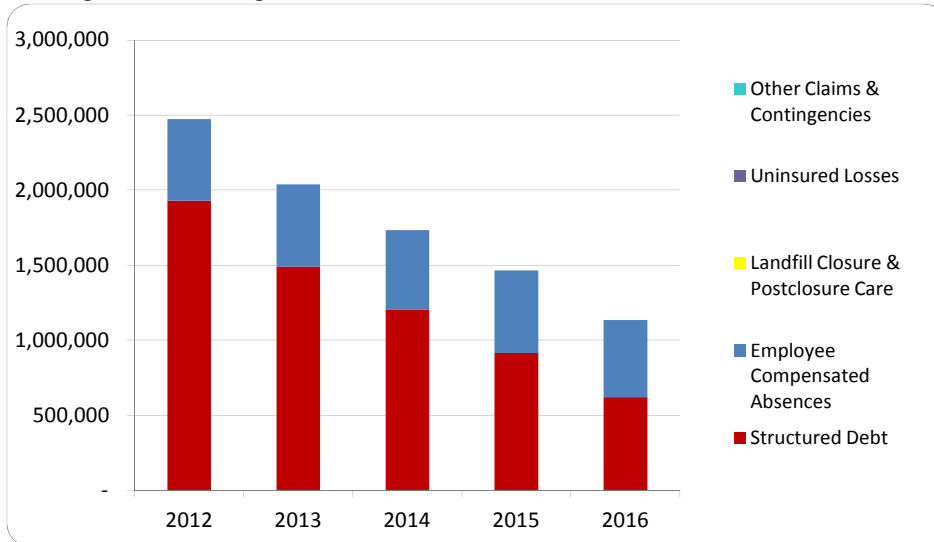
2. Retiree Health care funding status



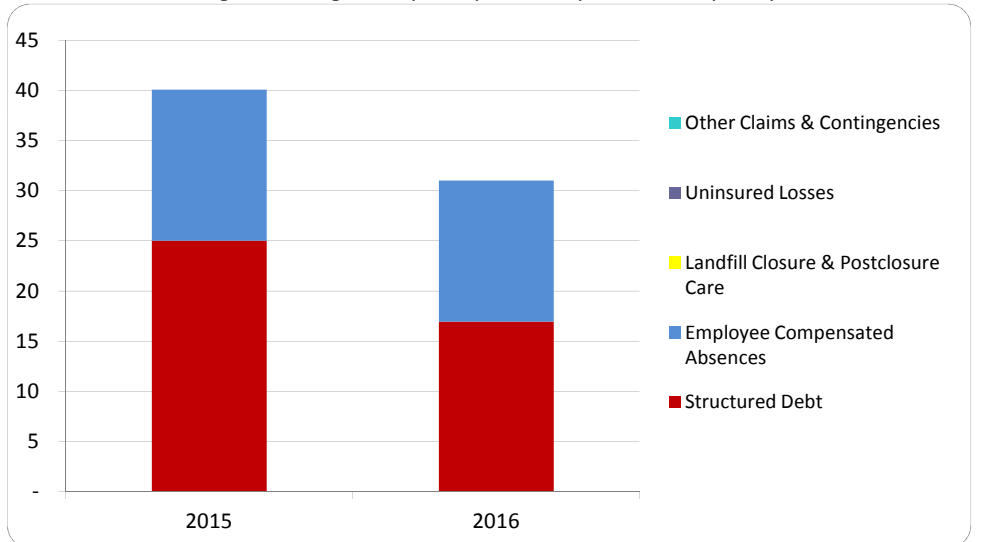
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Pension funding decreased slightly due to actuarial assumption changes. Delta County continues to pay its required actuarial contribution each year. Long-term debt went down. Delta County has never offered retiree healthcare.

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