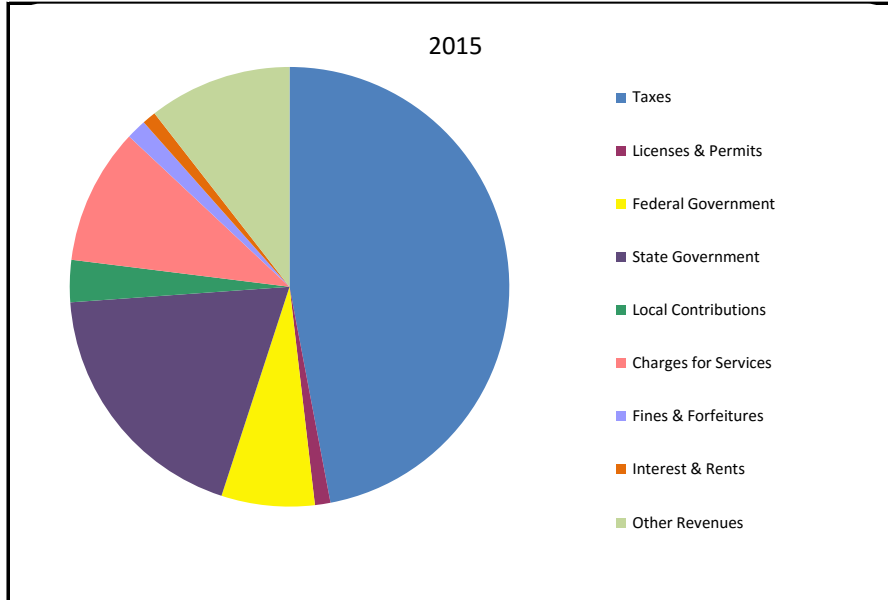


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta

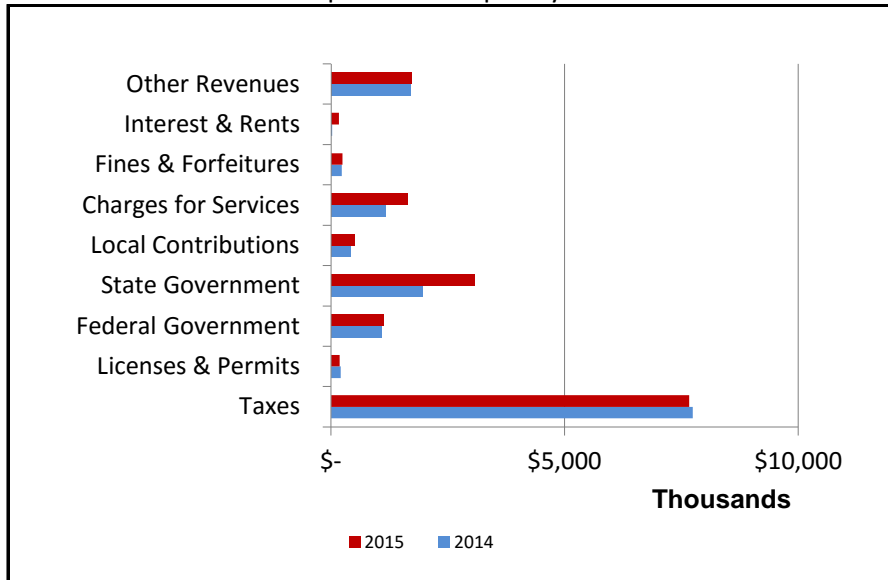
1. Where our money comes from (all governmental funds)



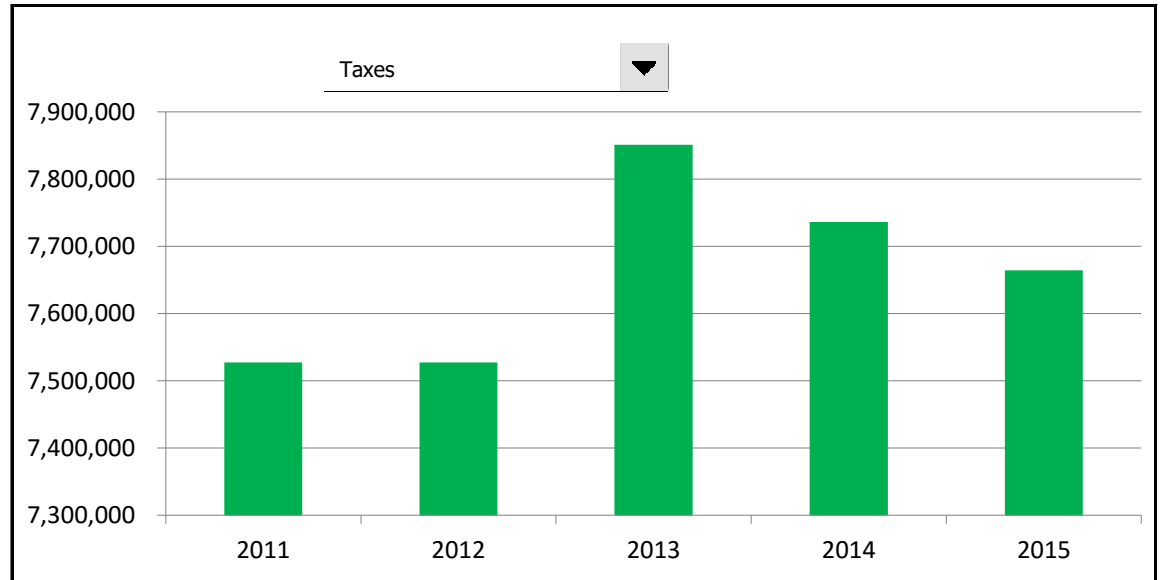
2. Compared to the prior year

	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%
Total Revenues	\$ 14,532,968	\$ 16,302,696	12.18%

3. Revenue sources - compared to the prior year



4. Historical trends of individual sources

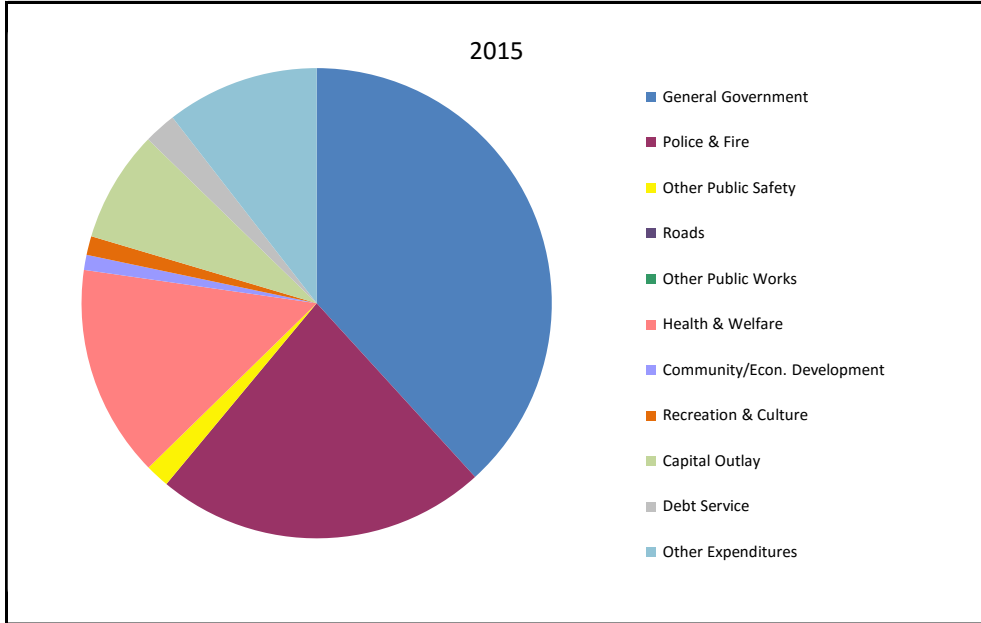


The increase in revenues from FY 2014 to FY 2015 is primarily due to the reclassification of the Airport Fund from a Proprietary to a Special Revenue (governmental) fund

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

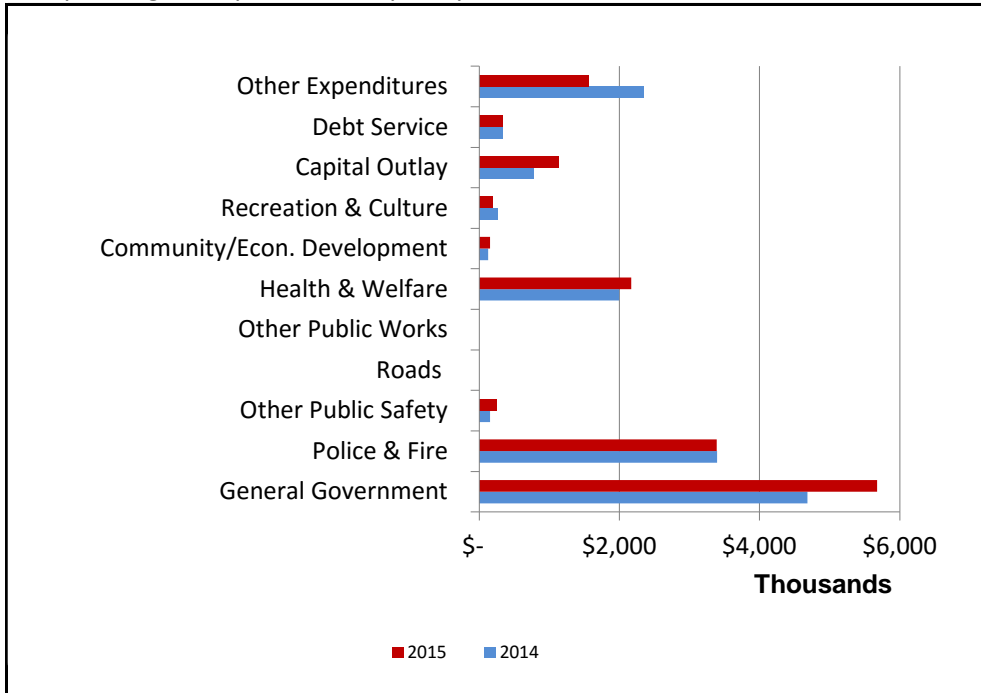
1. Where we spend our money (all governmental funds)



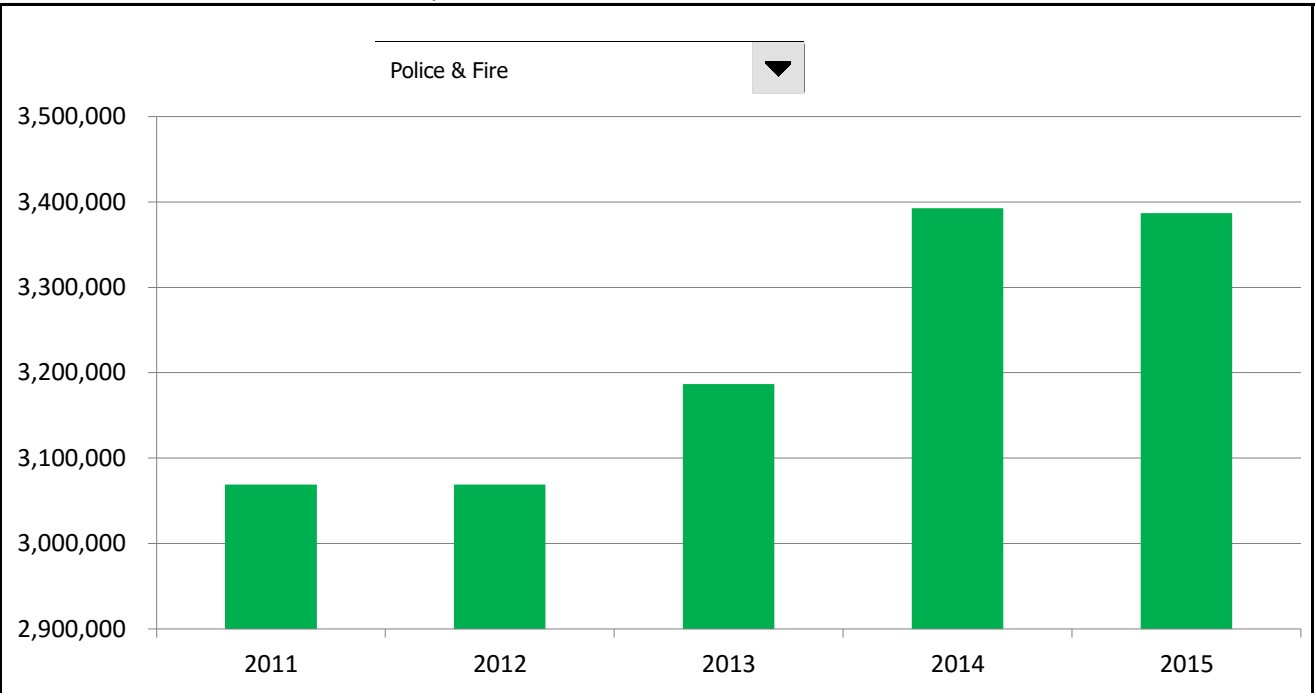
2. Compared to the prior year

	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%
Total Expenditures	\$ 14,087,512	\$ 14,852,332	5.43%

3. Spending - compared to the prior year



4. Historical trends of individual departments:

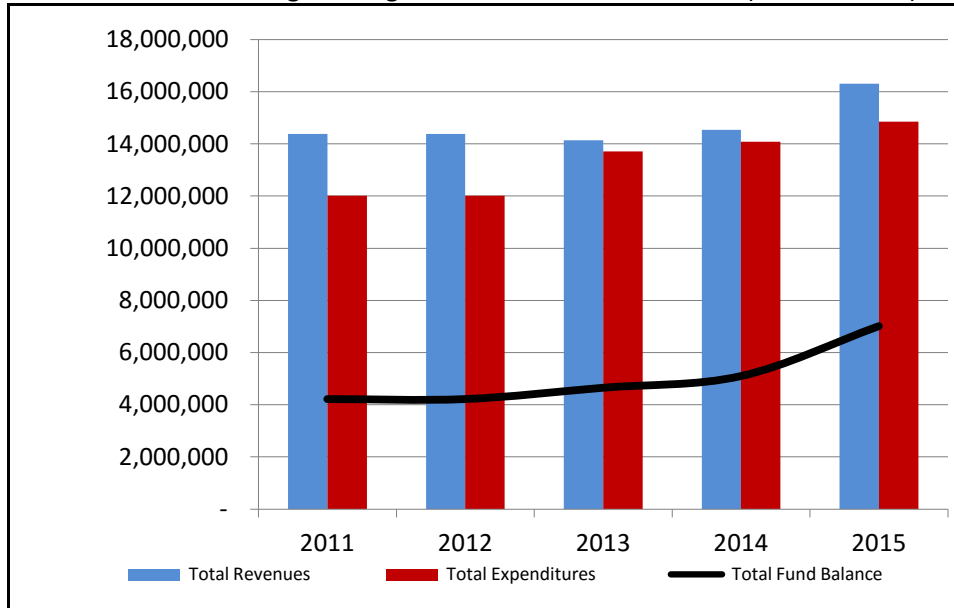


The increase in general government expenditures is due to the reclassification of the Airport Fund from a Proprietary Fund to a special revenue (governmental) fund.

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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

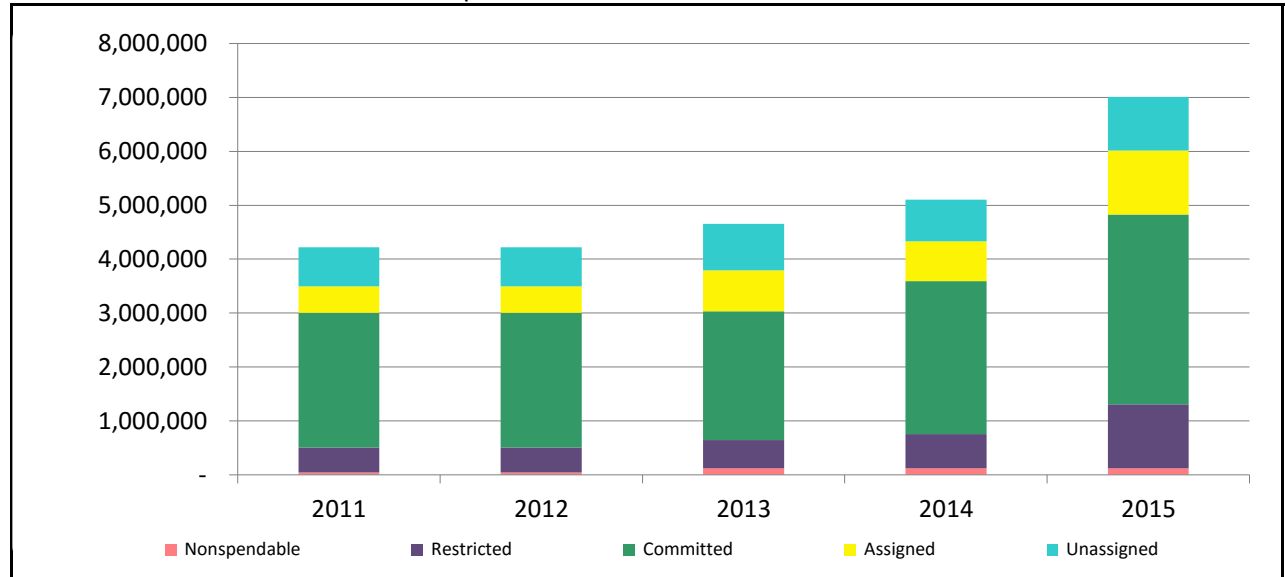
	2014	2015	Change
Revenues	\$ 14,532,968	\$ 16,302,696	12.18%
Expenditures	\$ 14,087,512	\$ 14,852,332	5.43%
Surplus (Shortfall)	\$ 445,456	\$ 1,450,364	225.59%

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

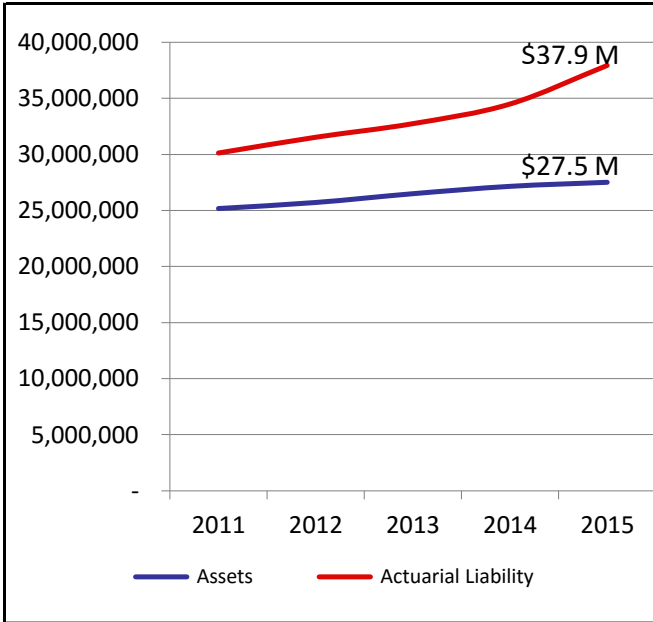


Although a strong financial year regardless, the primary reason for the increase in both surplus and fund balance is the first time inclusion of the Airport Fund.

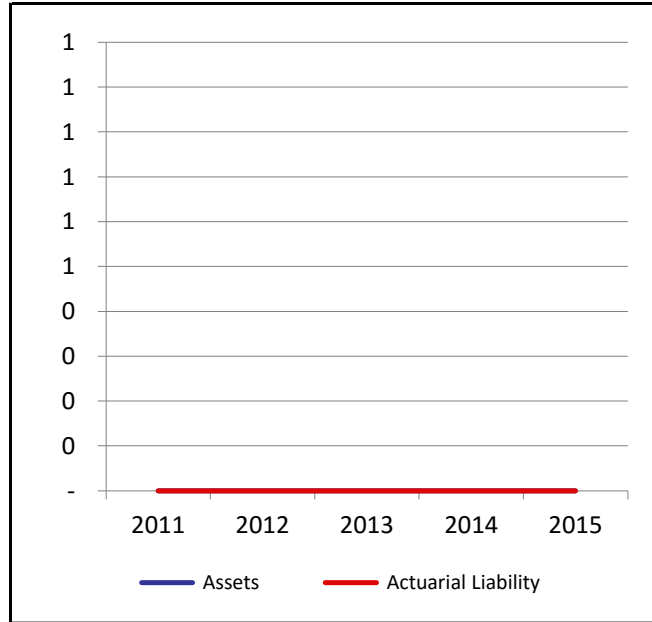
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Delta County - Delta

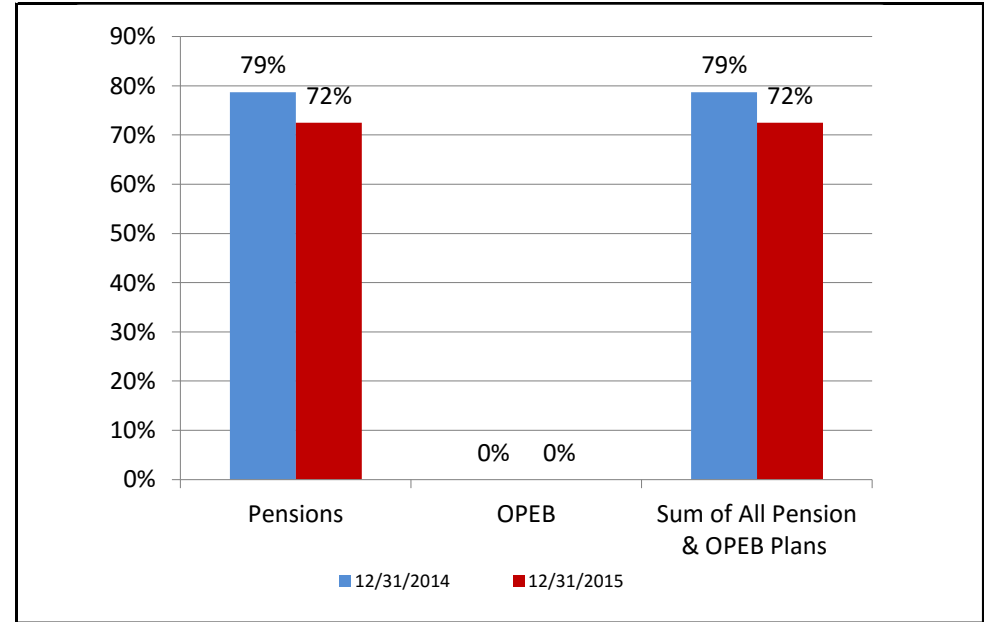
1. Pension funding status



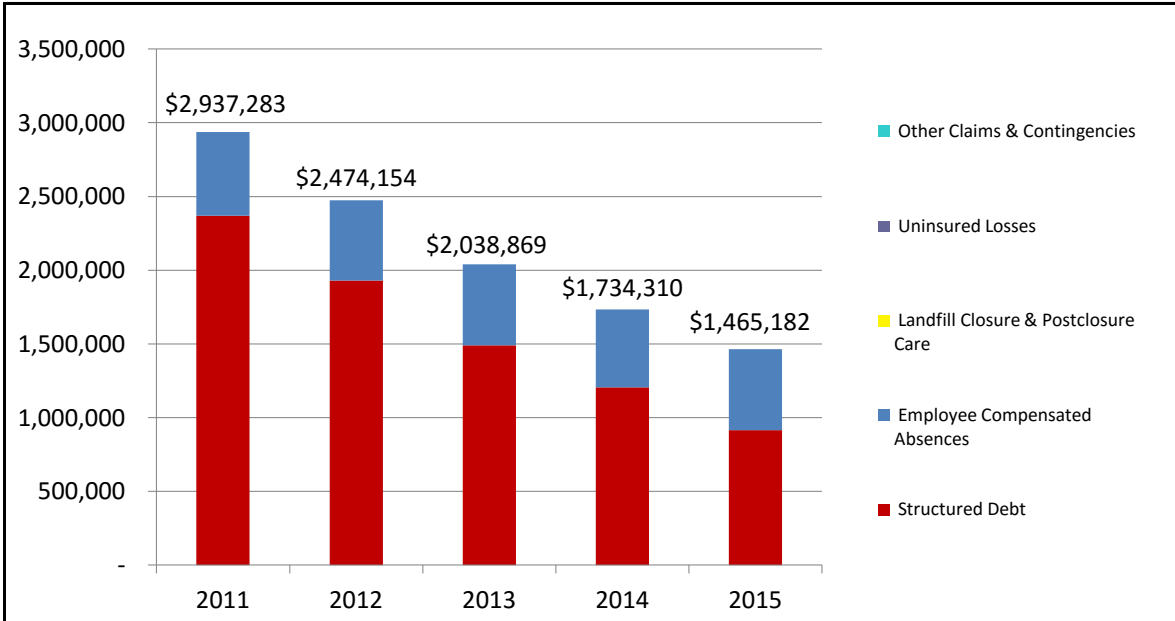
2. Retiree Health care funding status



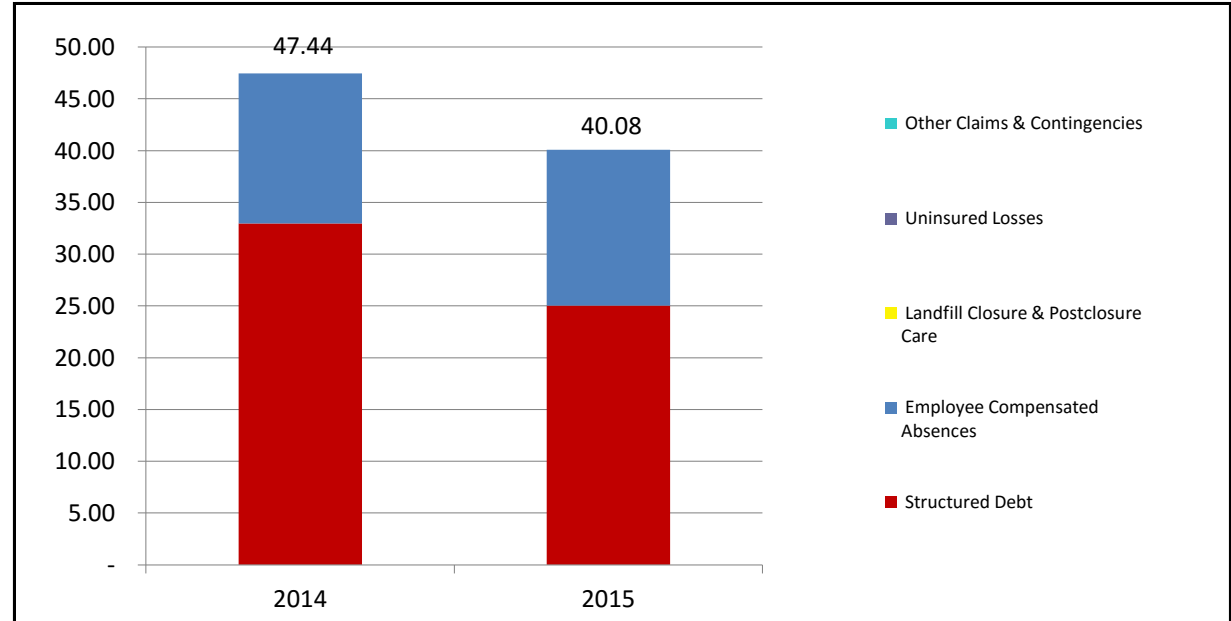
3. Percent funded - compared to the prior year



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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