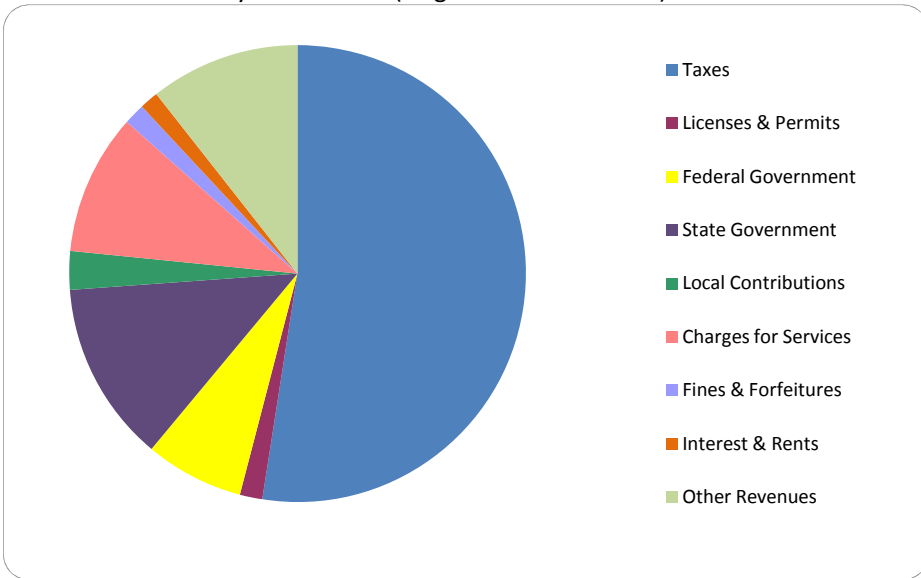


**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

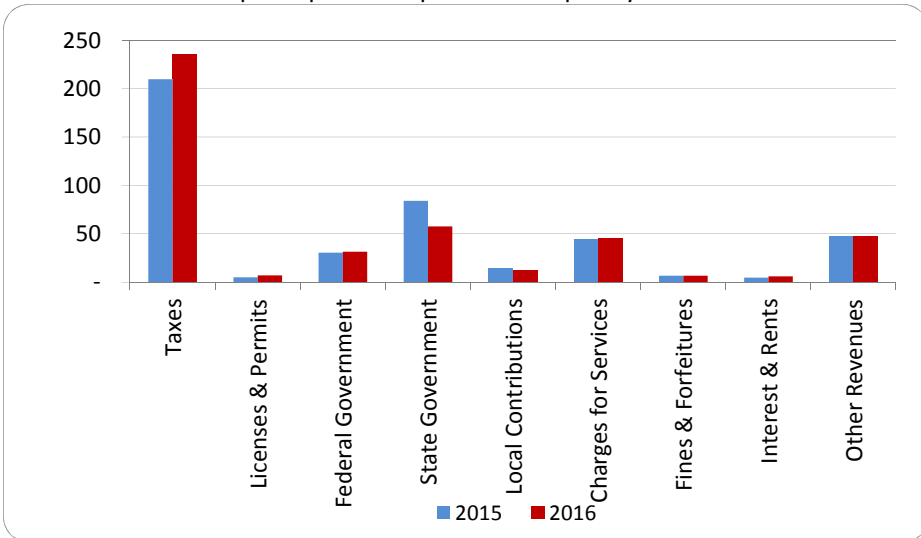
1. Where our money comes from (all governmental funds)



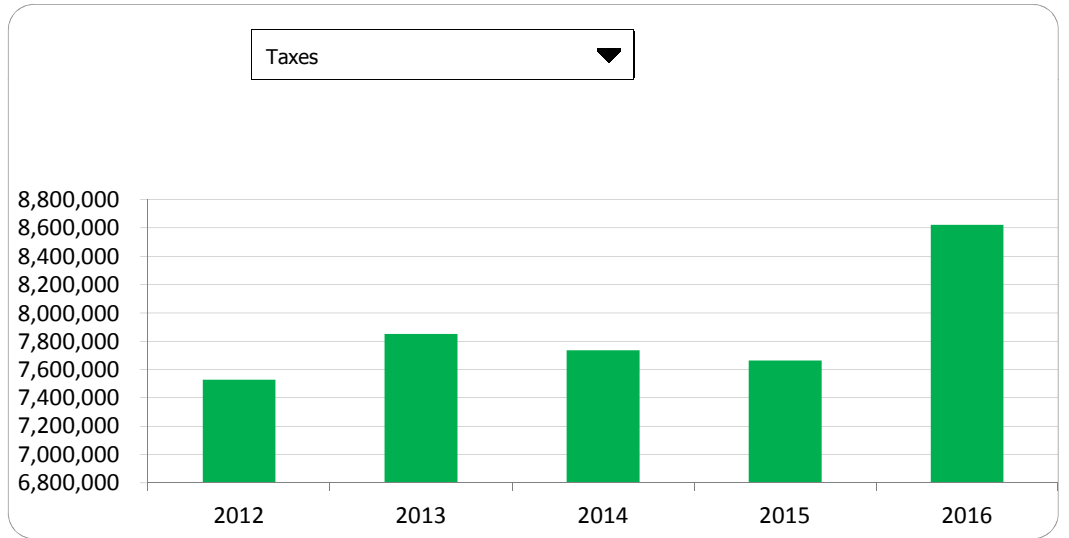
2. Compared to the prior year

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%
<b>Total Revenues</b>	<b>\$ 16,302,696</b>	<b>\$ 16,430,081</b>	<b>0.78%</b>

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



4. Historical trends of individual sources



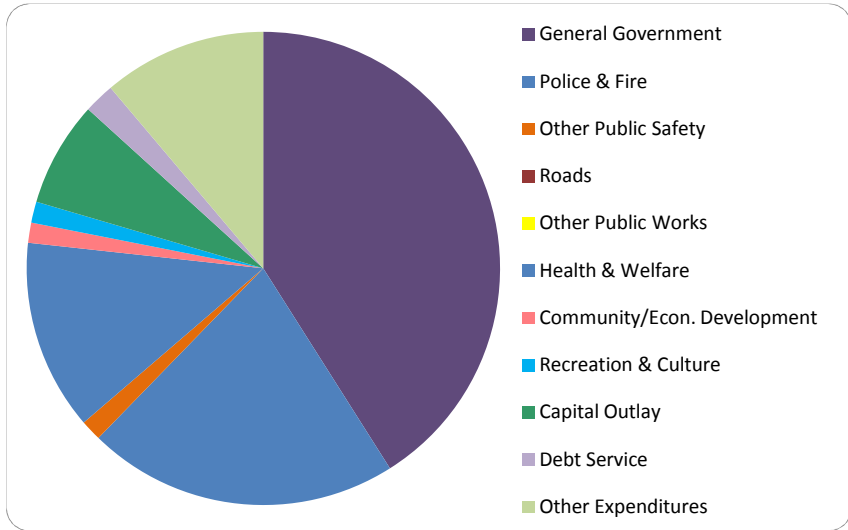
Delta County revenue received primarily due to state personal property tax reimbursement.

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

**EXPENDITURES**

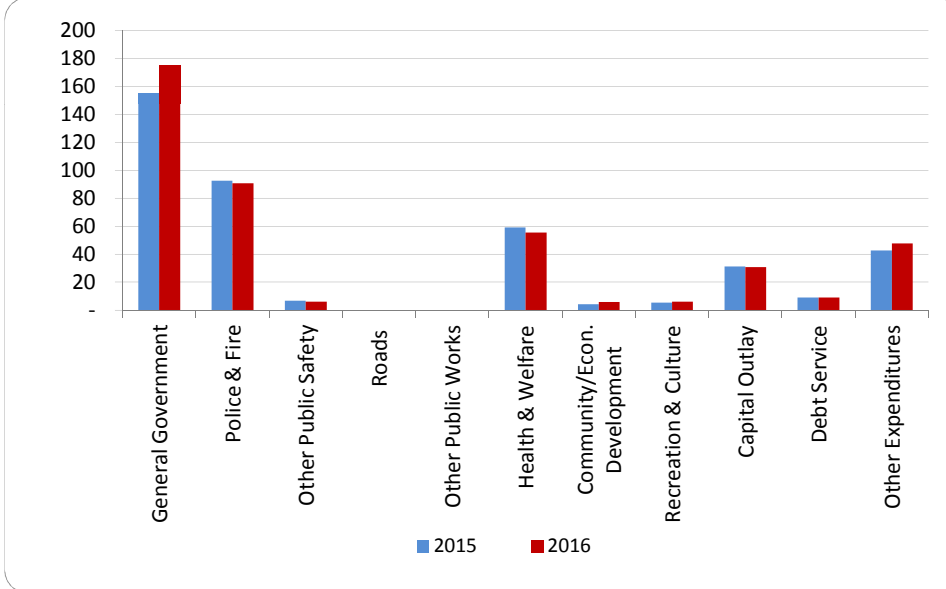
1. Where we spend our money (all governmental funds)



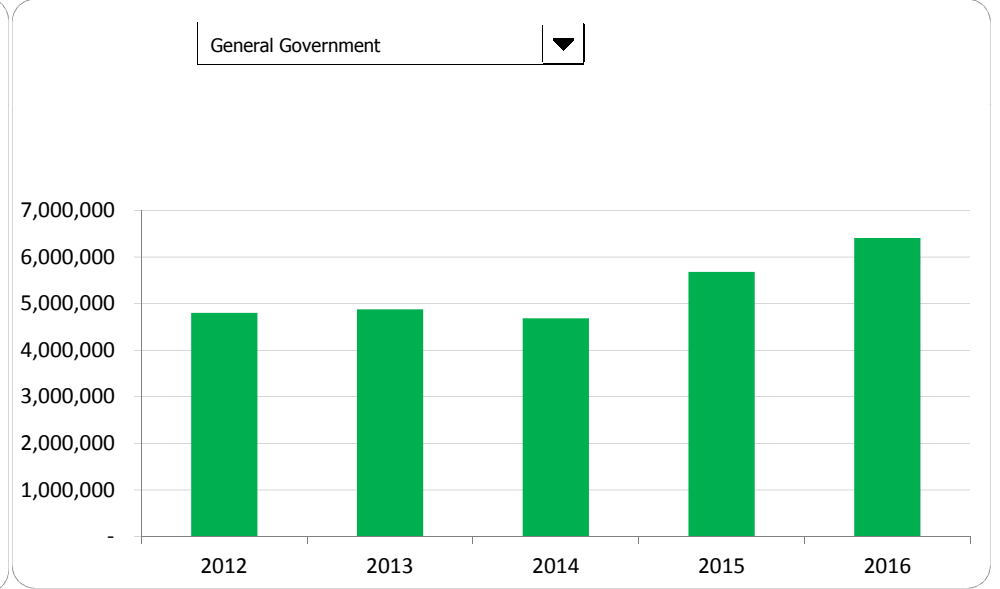
2. Compared to the prior year

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%
<b>Total Expenditures</b>	<b>\$ 14,852,332</b>	<b>\$ 15,611,111</b>	<b>5.11%</b>

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



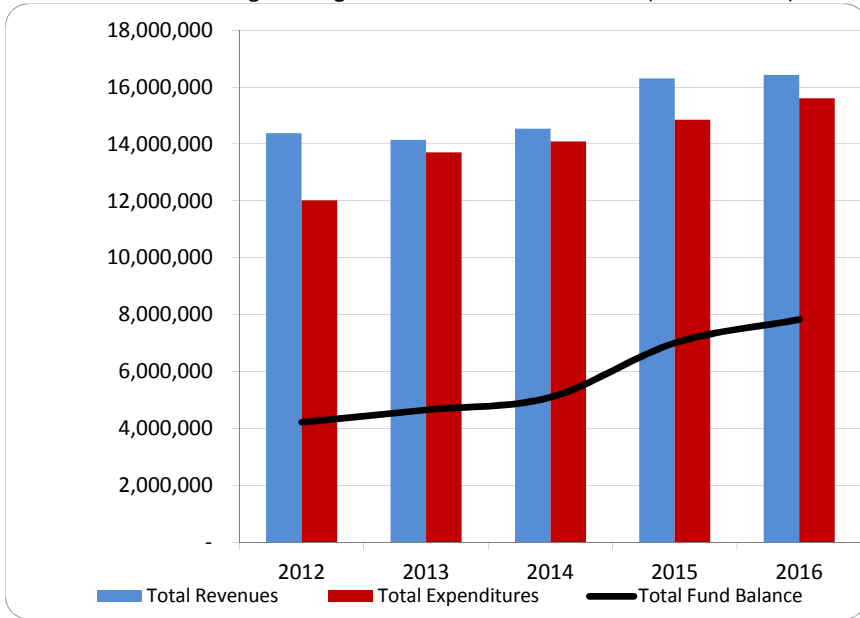
Delta County expenditures increased primarily due to fund reclassification along with generational project such as energy/infrastructure project, building of an airport hangar, and planning

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

**FINANCIAL POSITION**

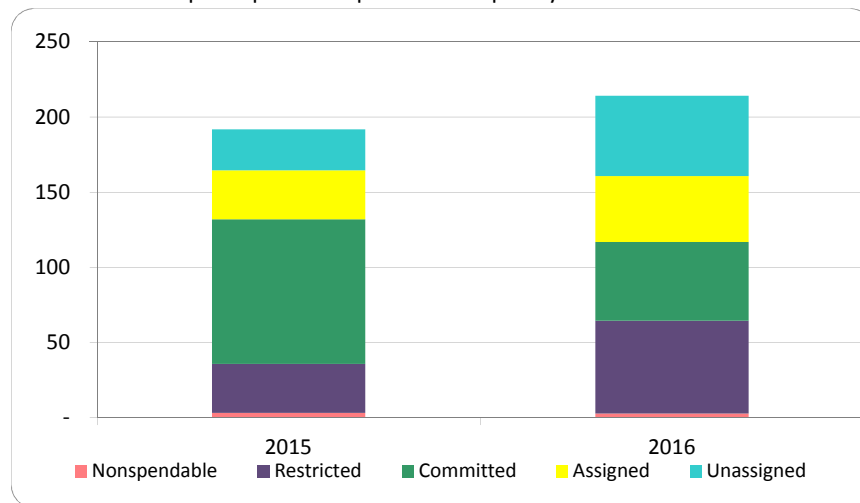
1. How have we managed our governmental fund resources (fund balance)?



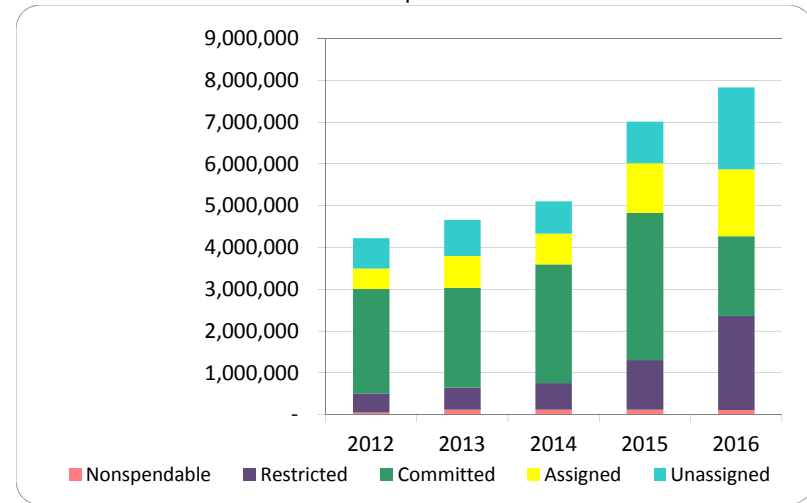
2. Compared to the prior year

Description	2015	2016	% change
Revenue	16,302,696	16,430,081	0.78%
Expenditures	14,852,332	15,611,111	5.11%
<b>Surplus (shortfall)</b>	<b>1,450,364</b>	<b>818,970</b>	<b>-43.53%</b>
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%
<b>total fund balance</b>	<b>7,007,895</b>	<b>7,826,895</b>	<b>11.69%</b>

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



4. Historical trends of individual components



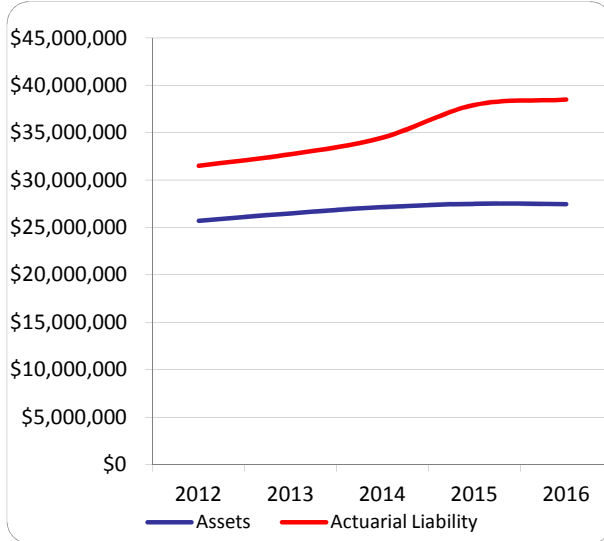
Delta County had a strong financial year and increased its overall fund balance by 11.7 percent.

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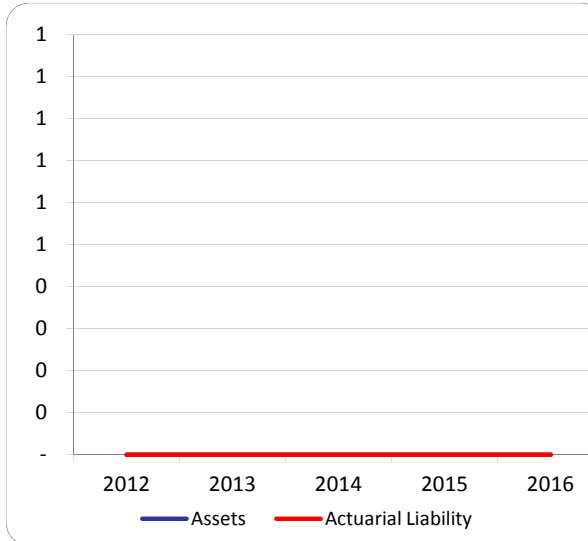
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

**OTHER LONG TERM OBLIGATIONS**

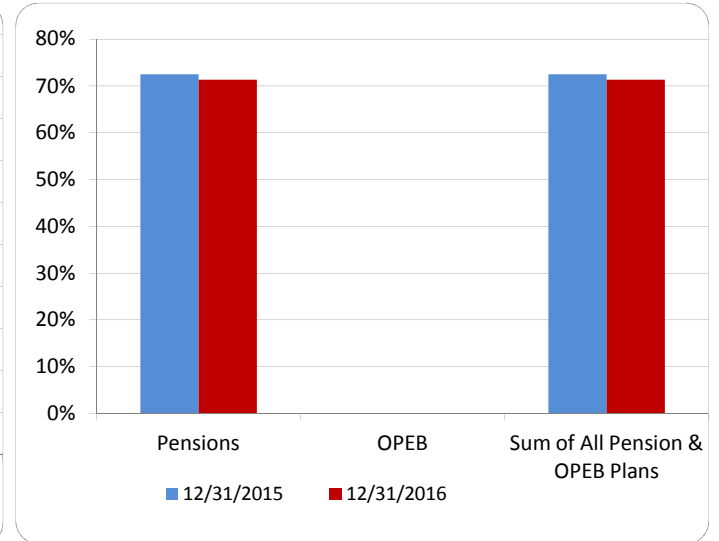
1. Pension funding status



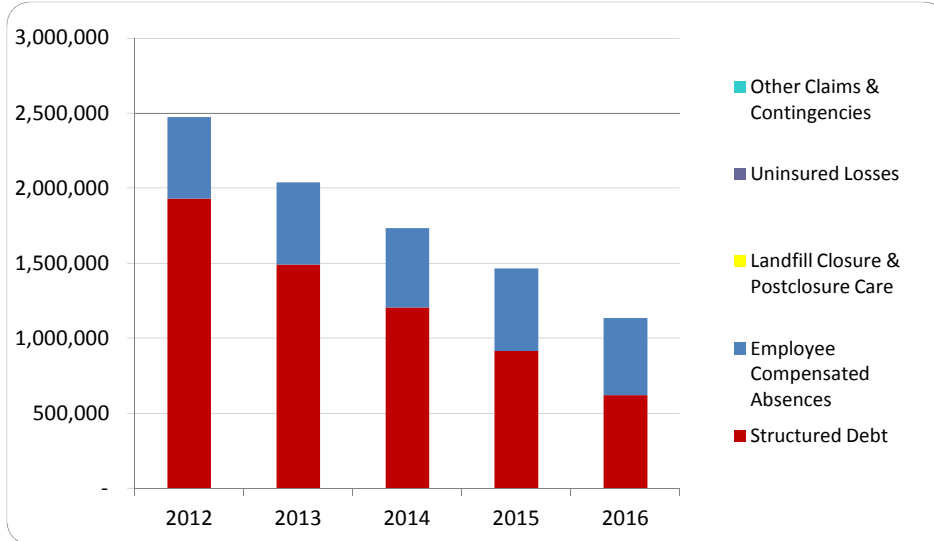
2. Retiree Health care funding status



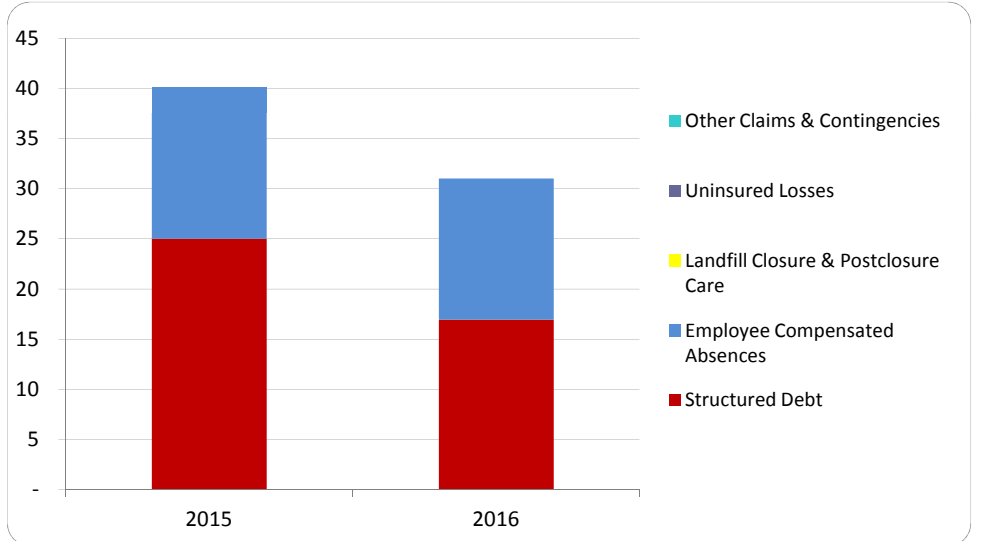
3. Percent funded - compared to the prior year



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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