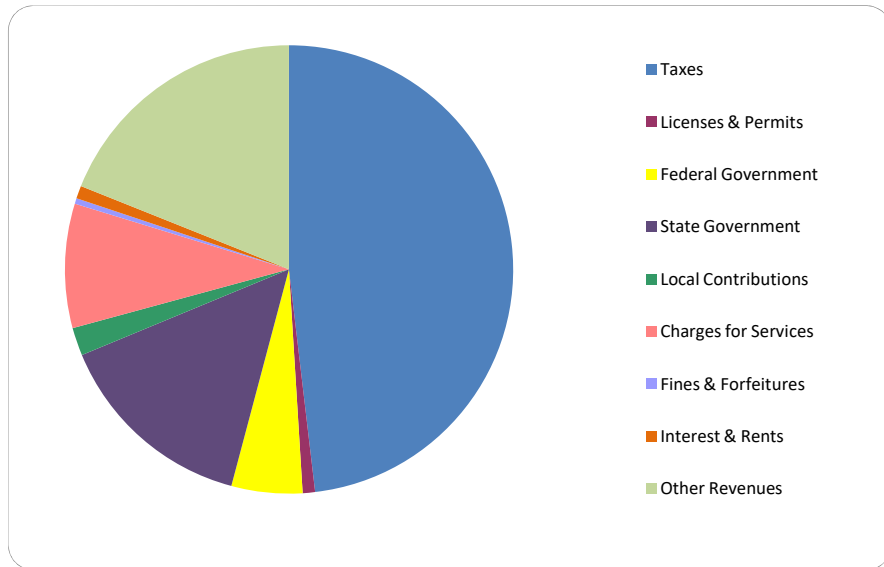


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

REVENUES

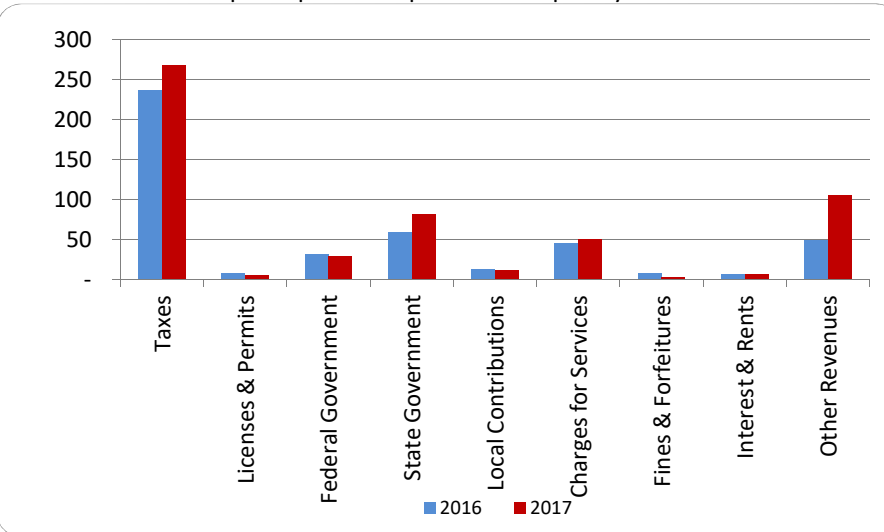
1. Where our money comes from (all governmental funds)



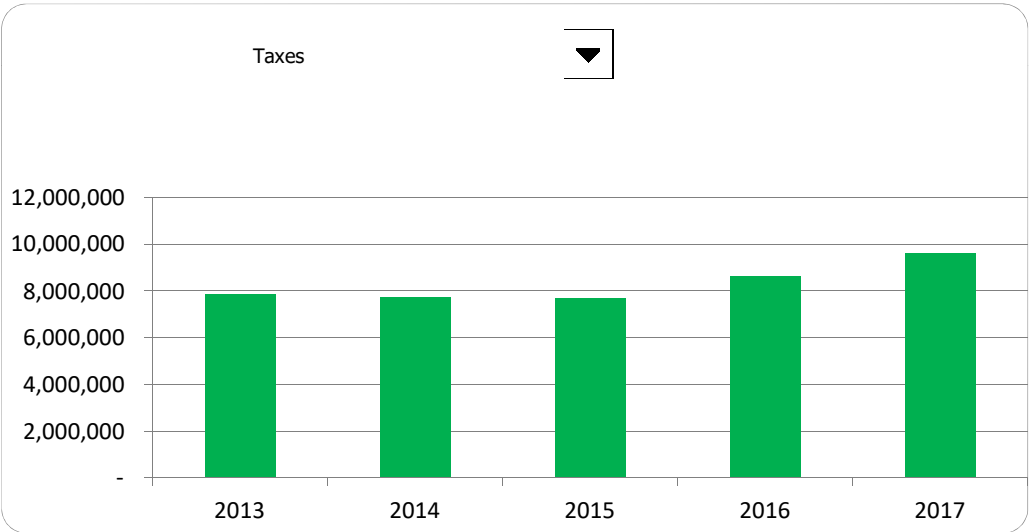
2. Compared to the prior year

	<u>2016</u>	<u>2017</u>	<u>% change</u>
Taxes	\$ 8,622,743	\$ 9,590,412	11.22%
Licenses & Permits	259,287	177,557	-31.52%
Federal Government	1,149,341	1,019,989	-11.25%
State Government	2,104,321	2,909,136	38.25%
Local Contributions	445,836	404,778	-9.21%
Charges for Services	1,640,787	1,784,045	8.73%
Fines & Forfeitures	247,246	80,217	-67.56%
Interest & Rents	216,364	184,261	-14.84%
Other Revenues	1,744,156	3,770,206	116.16%
Total Revenues	\$ 16,430,081	\$ 19,920,601	21.24%

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

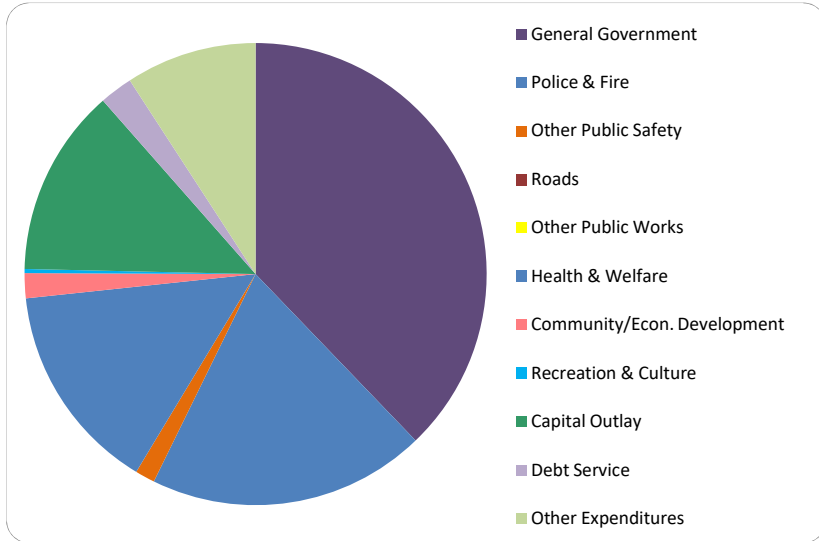
For more information on our unit's finances, contact Philip Strom at 906-789-5118.

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

EXPENDITURES

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

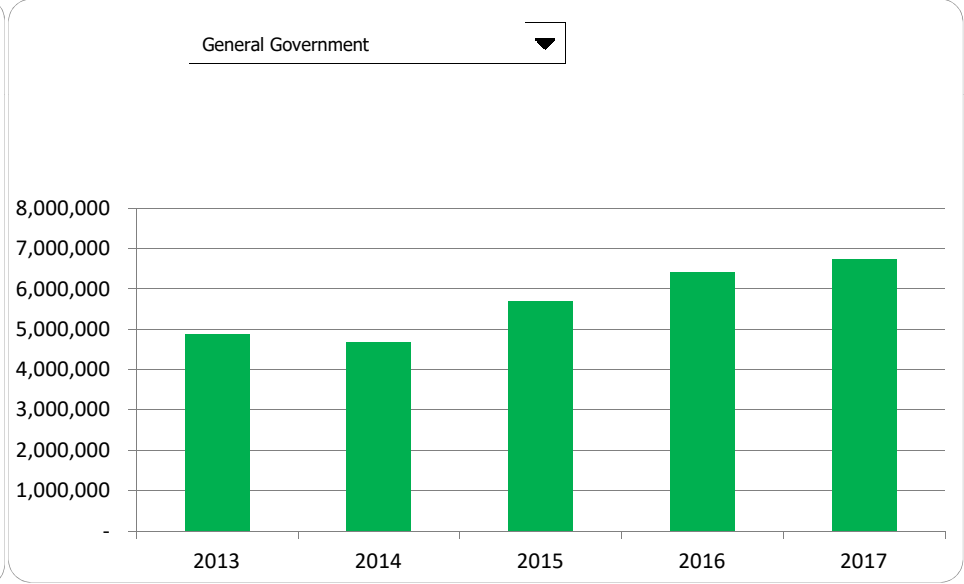
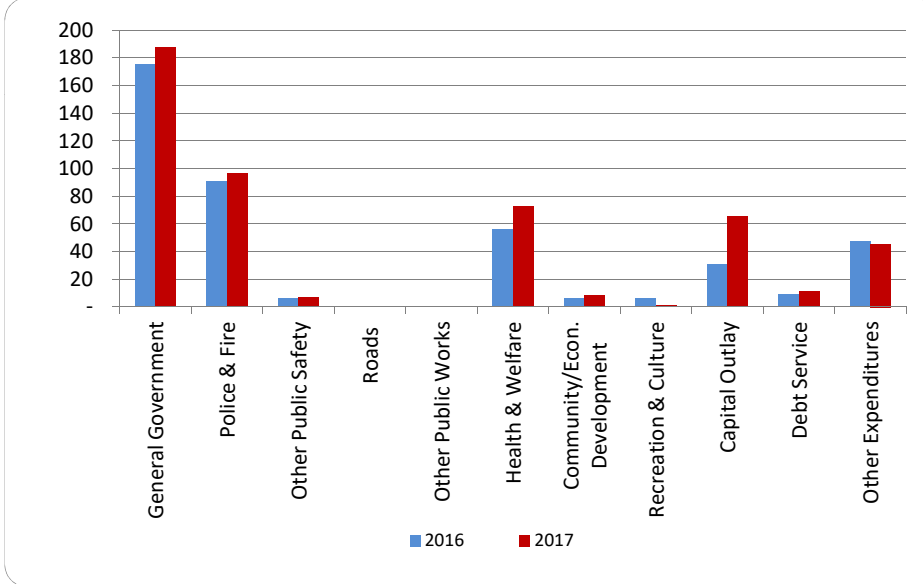
2. Compared to the prior year



	<u>2016</u>	<u>2017</u>	<u>% change</u>
General Government	\$ 6,402,608	\$ 6,737,010	5.22%
Police & Fire	3,320,846	3,463,409	4.29%
Other Public Safety	222,612	246,252	10.62%
Roads	-	-	N/A
Other Public Works	-	-	N/A
Health & Welfare	2,032,732	2,617,024	28.74%
Community/Econ. Development	214,908	310,227	44.35%
Recreation & Culture	224,185	50,000	-77.70%
Capital Outlay	1,122,603	2,345,819	108.96%
Debt Service	326,680	412,455	26.26%
Other Expenditures	<u>1,743,937</u>	<u>1,633,612</u>	-6.33%
Total Expenditures	<u>\$ 15,611,111</u>	<u>\$ 17,815,808</u>	14.12%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:

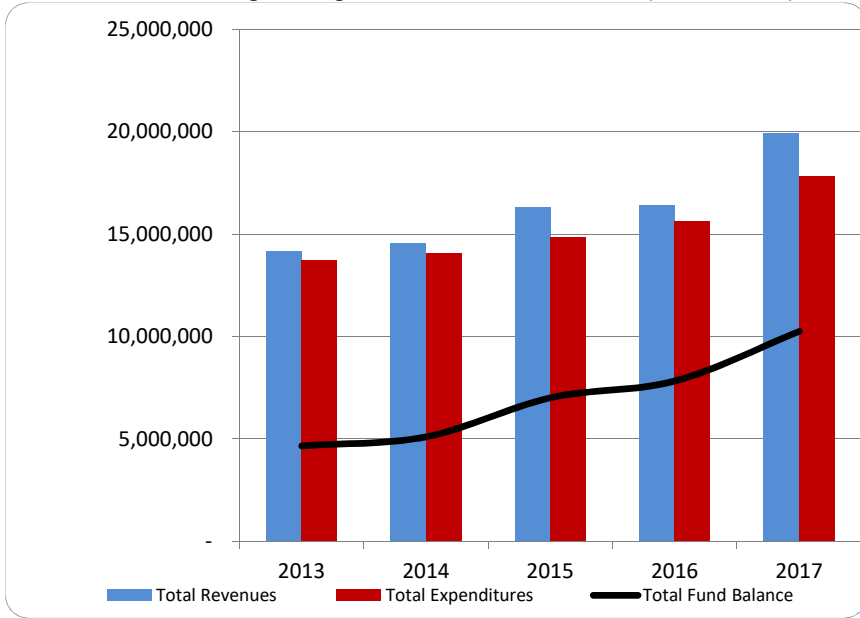


Delta County expenditures increased in part, due to phasing in staffing and additional costs for new jail facility.

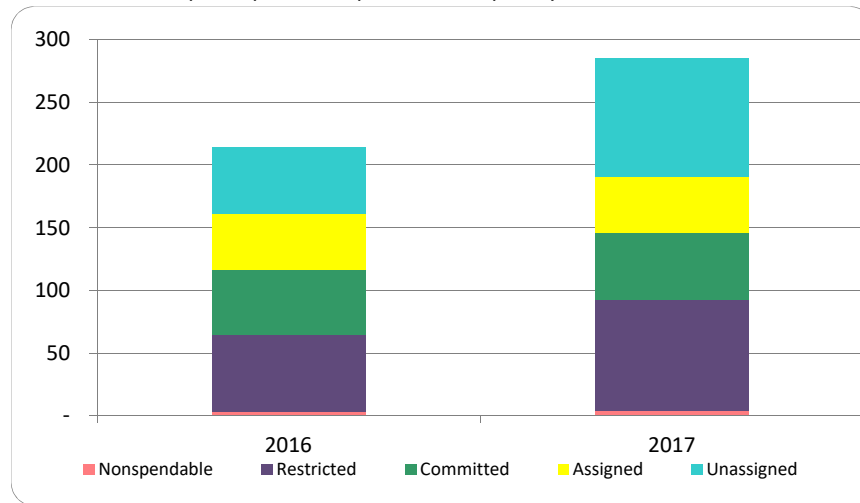
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

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



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

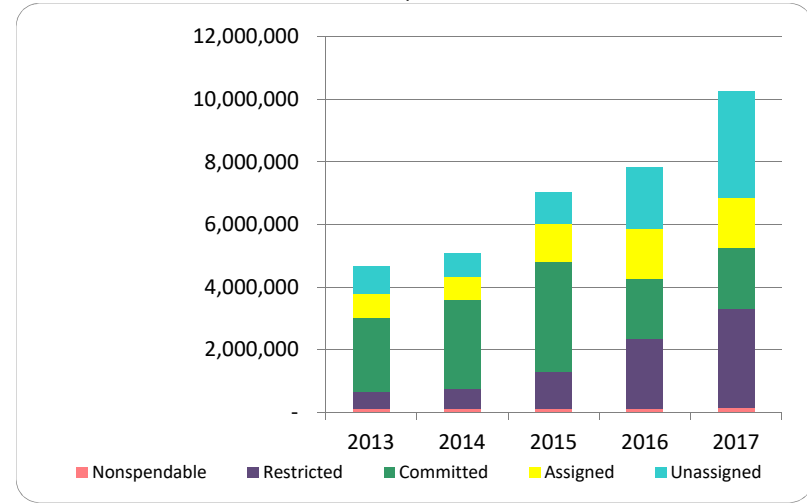


FINANCIAL POSITION

2. Compared to the prior year

	2016	2017	% change
Revenue	16,430,081	19,920,601	21.24%
Expenditures	15,611,111	17,815,808	14.12%
Surplus (shortfall)	818,970	2,104,793	157.00%
Fund balance, by component:			
Nonspendable	105,790	161,636	52.79%
Restricted	2,254,146	3,150,562	39.77%
Committed	1,909,749	1,949,800	2.10%
Assigned	1,600,232	1,586,261	-0.87%
Unassigned	1,956,978	3,403,859	73.93%
total fund balance	7,826,895	10,252,118	30.99%

4. Historical trends of individual components



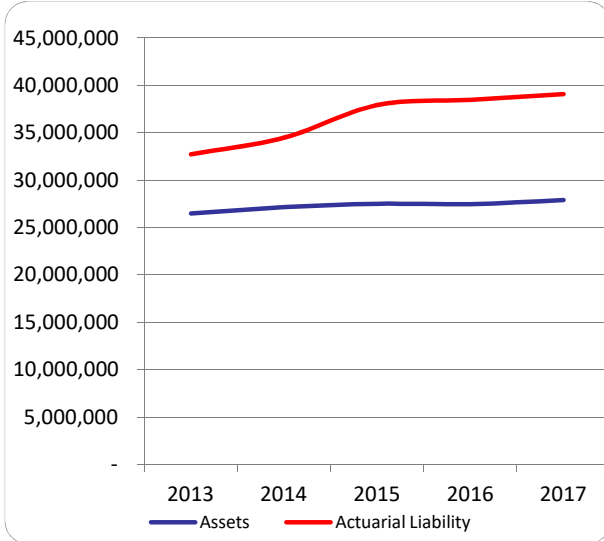
Delta County increased its overall fund balance in 2017 30%. In 2018 \$1 million from fund balance was paid to improve pension funding.

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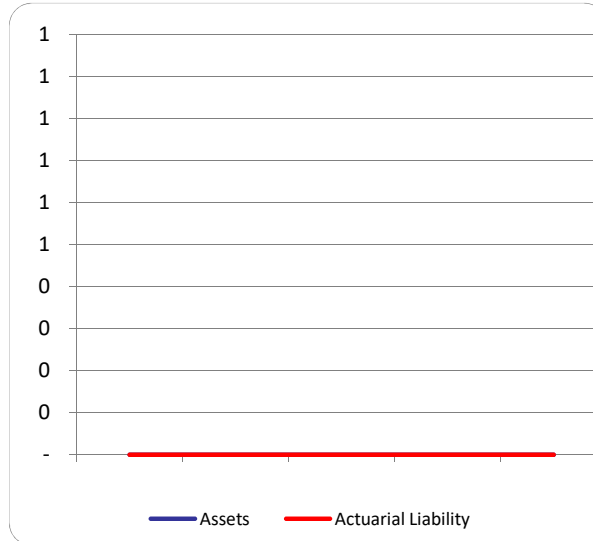
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)

OTHER LONG TERM OBLIGATIONS

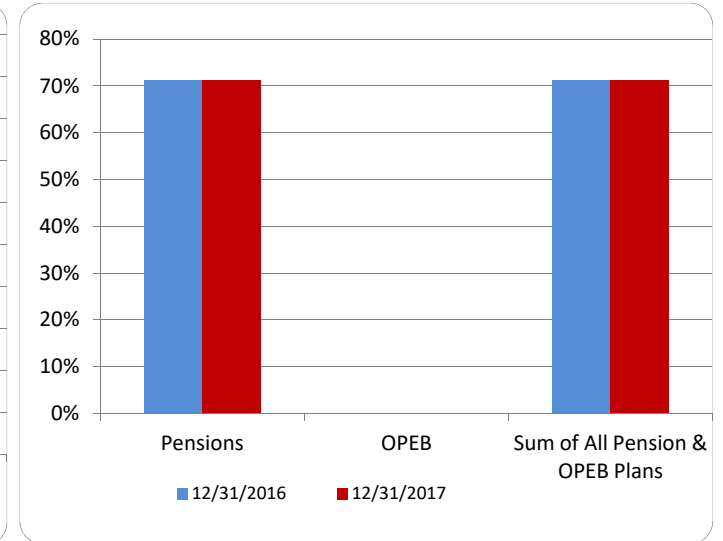
1. Pension funding status



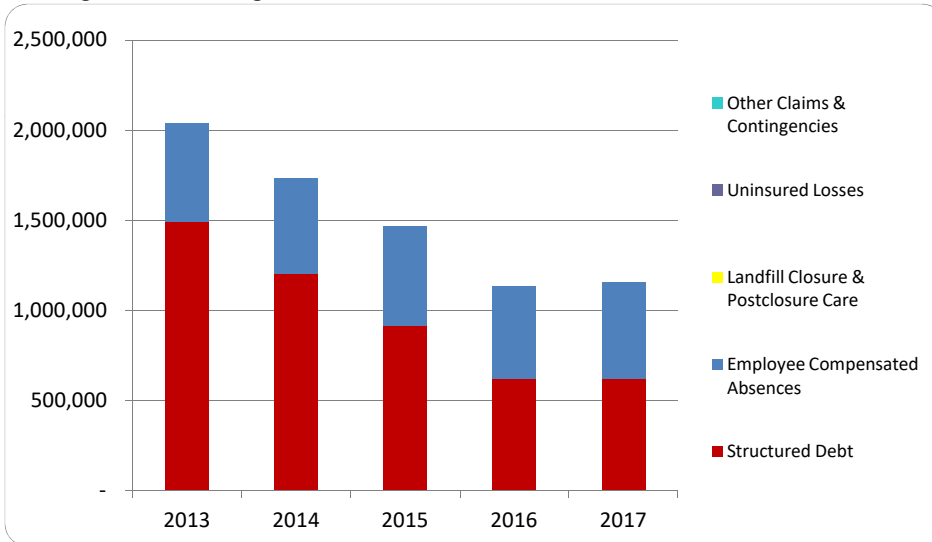
2. Retiree Health care funding status



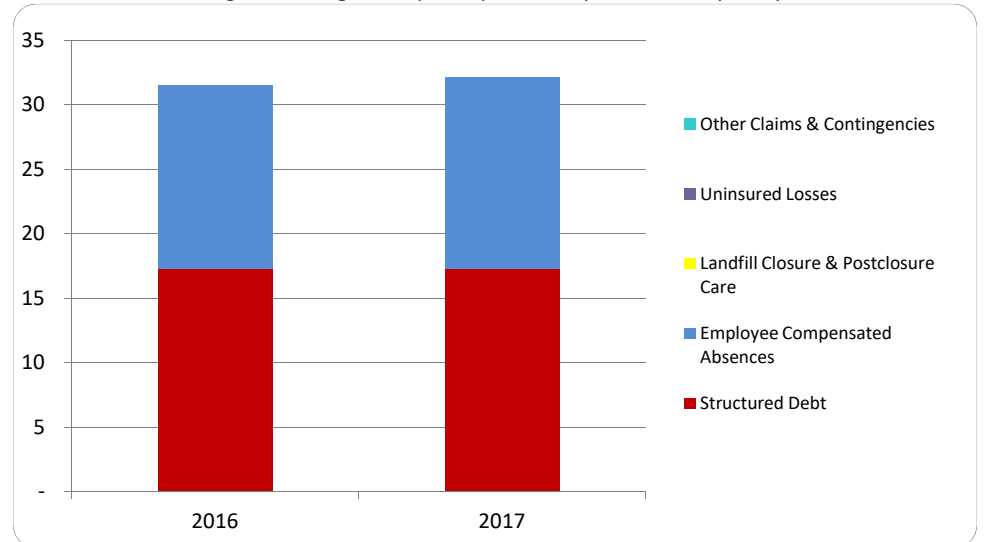
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Delta County continues to pay its required pension actuarial contribution each year. Delta County has never offered retiree healthcare.

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