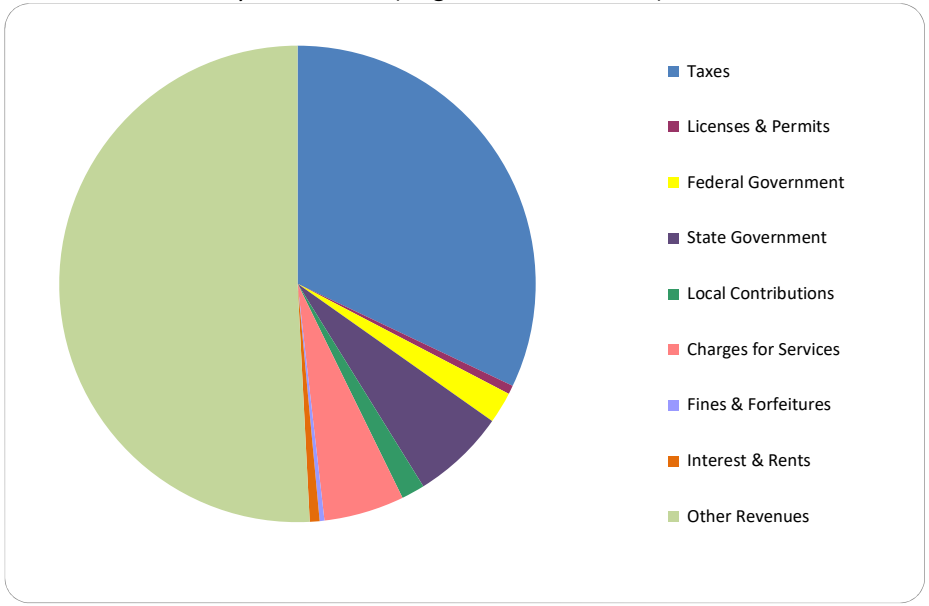
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

REVENUES

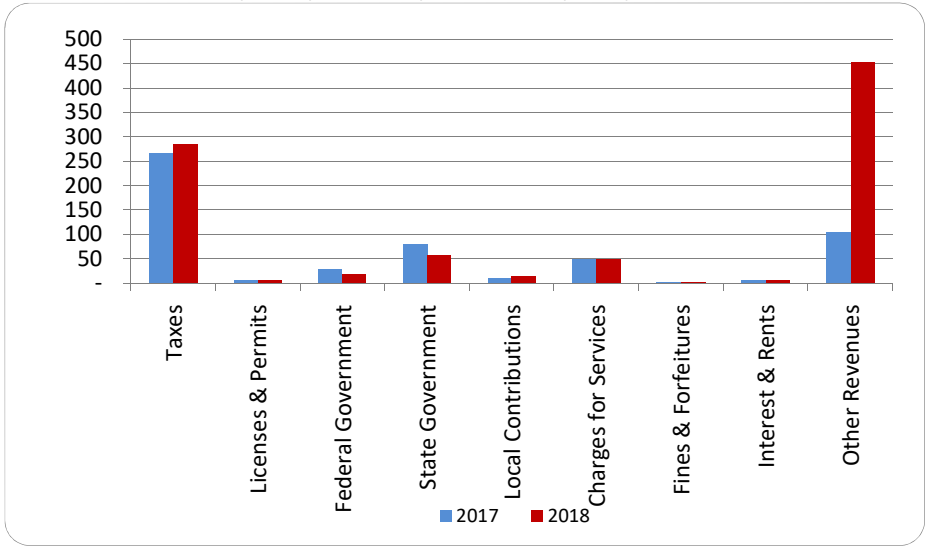
1. Where our money comes from (all governmental funds)



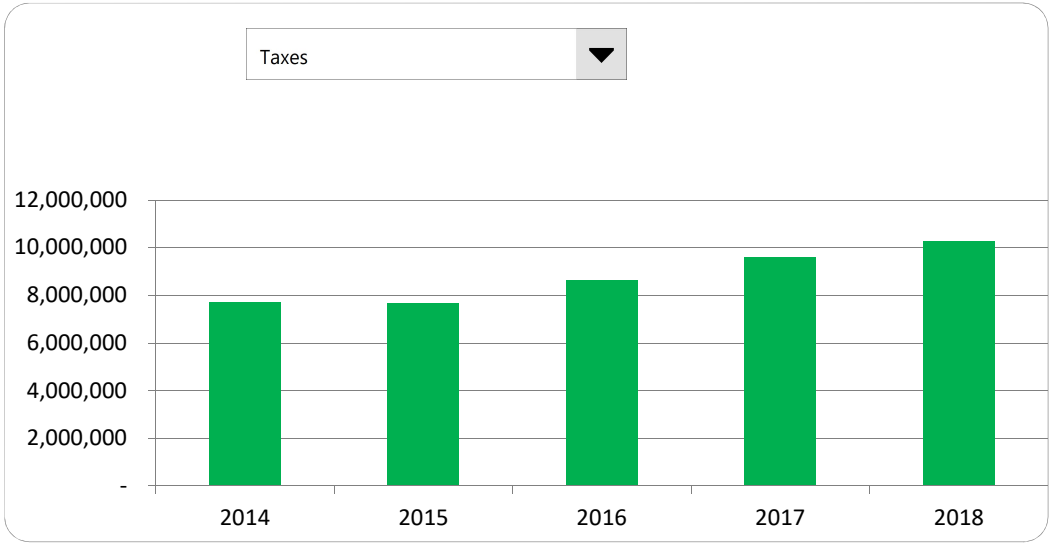

2. Compared to the prior year

| | 2017 | 2018 | % change |
|---|---|---|---|
| Taxes | $ 9,590,412 | $ 10,261,487 | 7.00% |
| Licenses & Permits | 177,557 | 192,701 | 8.53% |
| Federal Government | 1,019,989 | 680,849 | -33.25% |
| State Government | 2,909,136 | 2,040,921 | -29.84% |
| Local Contributions | 404,778 | 508,881 | 25.72% |
| Charges for Services | 1,784,045 | 1,747,602 | -2.04% |
| Fines & Forfeitures | 80,217 | 104,352 | 30.09% |
| Interest & Rents | 184,261 | 216,261 | 17.37% |
| Other Revenues | 3,770,206 | 16,269,468 | 331.53% |
| Total Revenues | $ 19,920,601 | $ 32,022,522 | 60.75% |

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




4. Historical trends of individual sources




Commentary:

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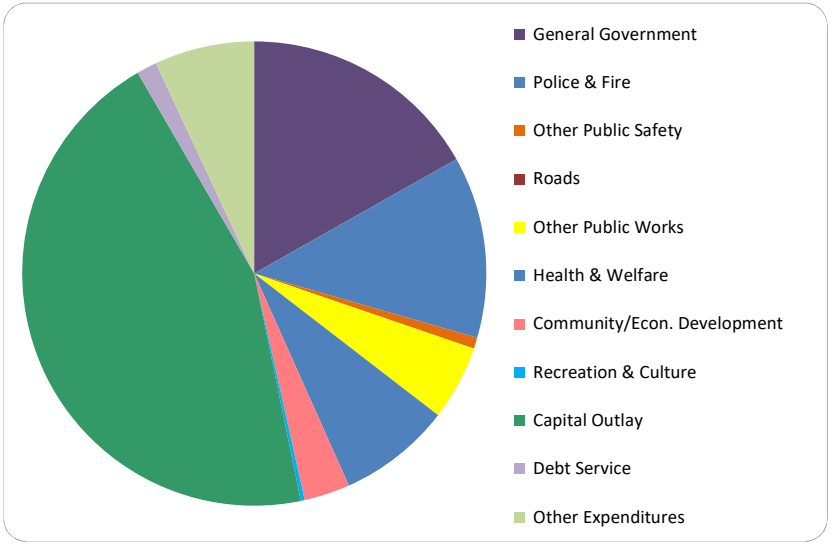
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

EXPENDITURES

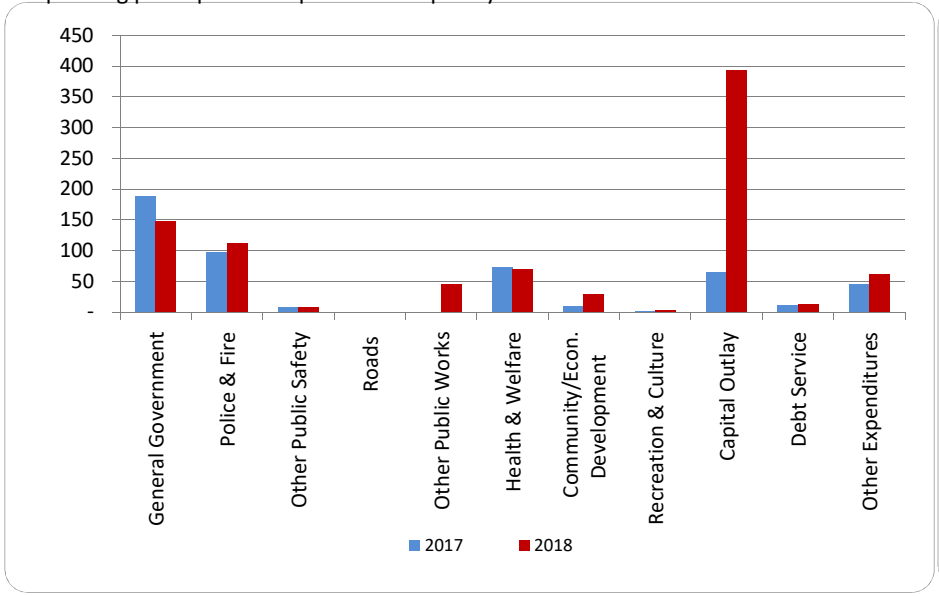
1. Where we spend our money (all governmental funds)



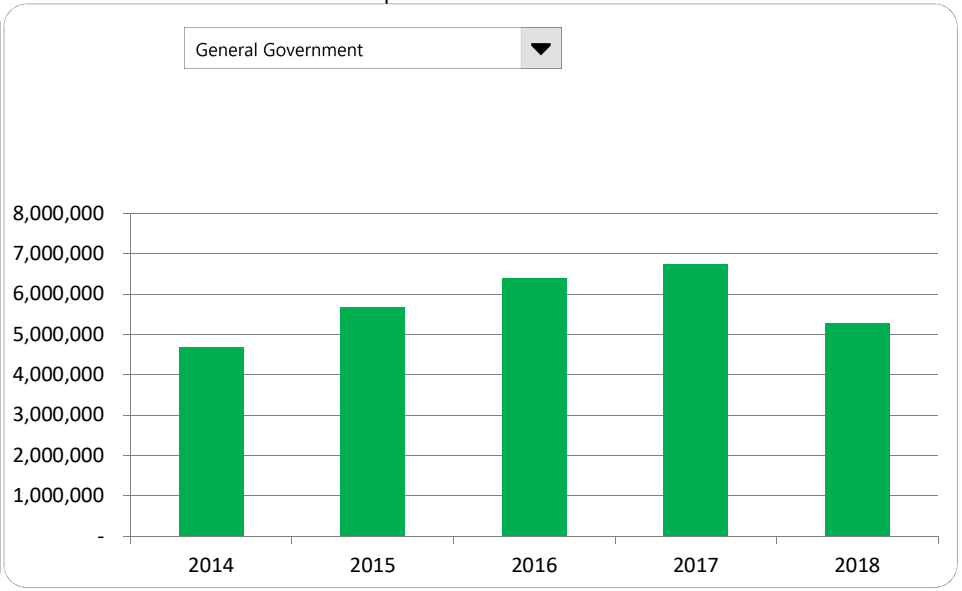

2. Compared to the prior year

| | 2017 | 2018 | % change |
|---|---|---|---|
| General Government | $ 6,737,010 | $ 5,278,266 | -21.65% |
| Police & Fire | 3,463,409 | 3,971,826 | 14.68% |
| Other Public Safety | 246,252 | 250,928 | 1.90% |
| Roads | - | - | N/A |
| Other Public Works | - | 1,631,513 | N/A |
| Health & Welfare | 2,617,024 | 2,471,508 | -5.56% |
| Community/Econ. Development | 310,227 | 1,001,149 | 222.71% |
| Recreation & Culture | 50,000 | 87,066 | 74.13% |
| Capital Outlay | 2,345,819 | 14,080,065 | 500.22% |
| Debt Service | 412,455 | 445,086 | 7.91% |
| Other Expenditures | 1,633,612 | 2,182,737 | 33.61% |
| Total Expenditures | $ 17,815,808 | $ 31,400,144 | 76.25% |

3. Spending per capita - compared to the prior year




4. Historical trends of individual departments:

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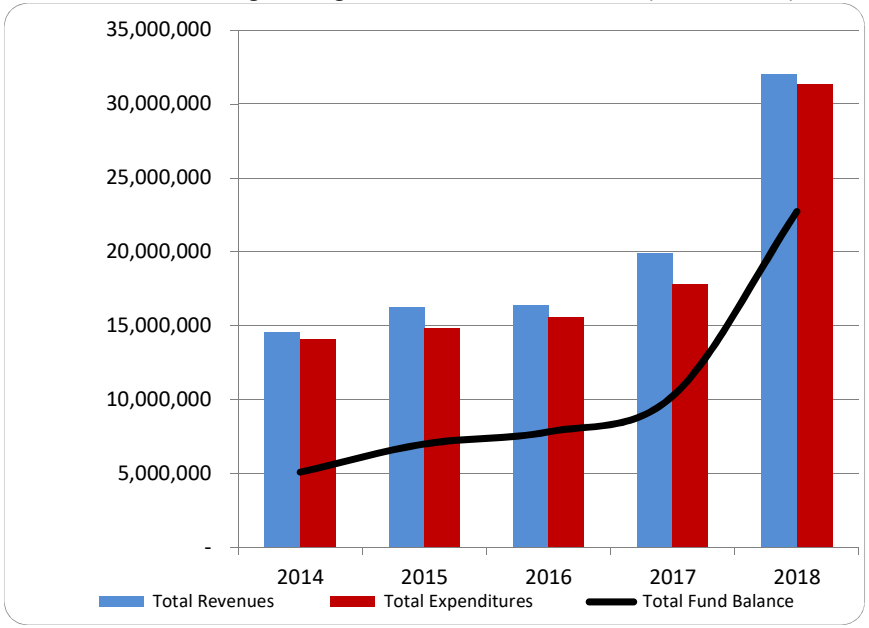
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

FINANCIAL POSITION

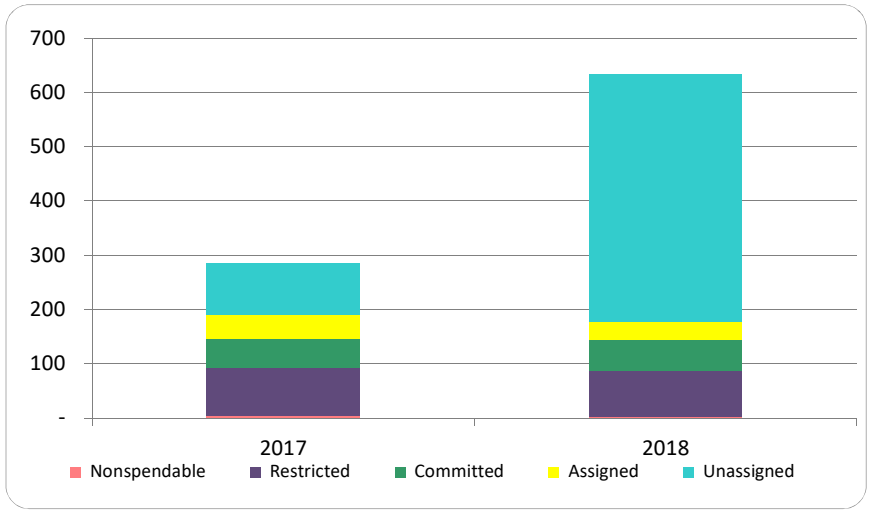
1. How have we managed our governmental fund resources (fund balance)?



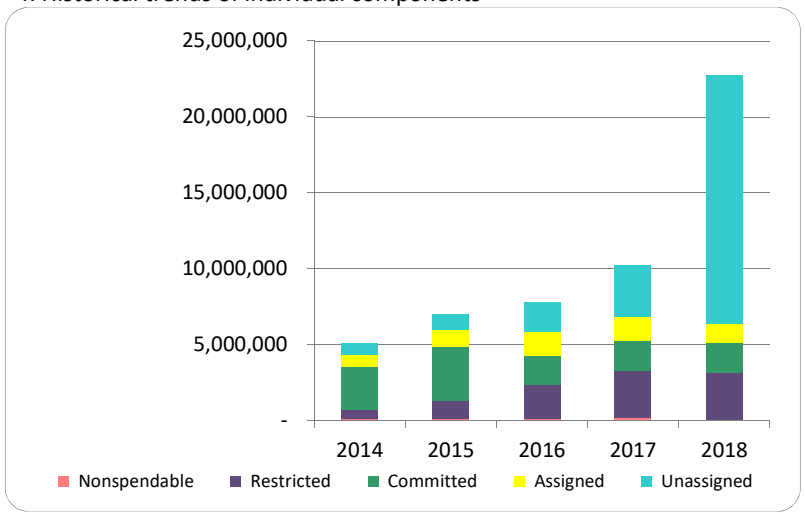

2. Compared to the prior year

| | 2017 | 2018 | % change |
|---|---|---|---|
| Revenue | 19,920,601 | 32,022,522 | 60.75% |
| Expenditures | 17,815,808 | 31,400,144 | 76.25% |
| Surplus (shortfall) | 2,104,793 | 622,378 | -70.43% |
| Fund balance, by component: | | | |
| Nonspendable | 161,636 | 93,908 | -41.90% |
| Restricted | 3,150,562 | 3,035,868 | -3.64% |
| Committed | 1,949,800 | 2,022,256 | 3.72% |
| Assigned | 1,586,261 | 1,179,838 | -25.62% |
| Unassigned | 3,403,859 | 16,395,795 | 381.68% |
| total fund balance | 10,252,118 | 22,727,665 | 121.69% |

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




4. Historical trends of individual components

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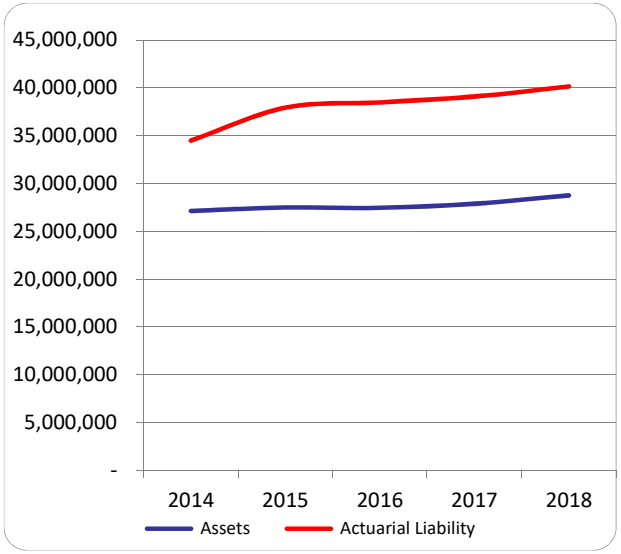
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Delta County (21-0000)**

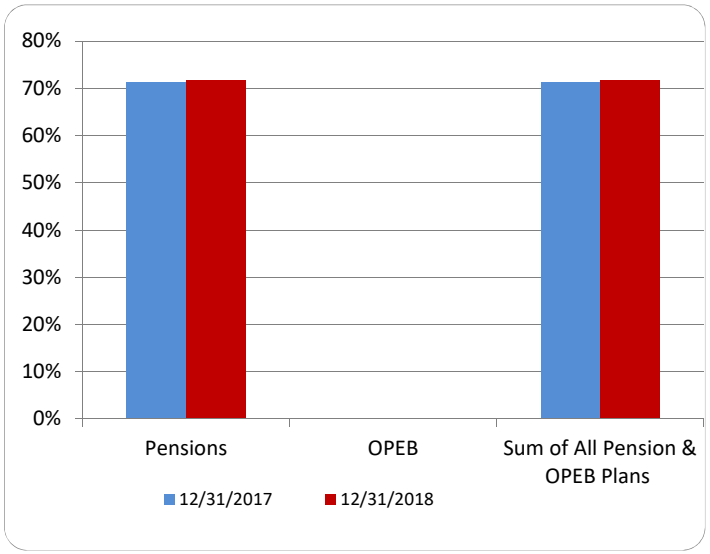
OTHER LONG TERM OBLIGATIONS

1. Pension funding status

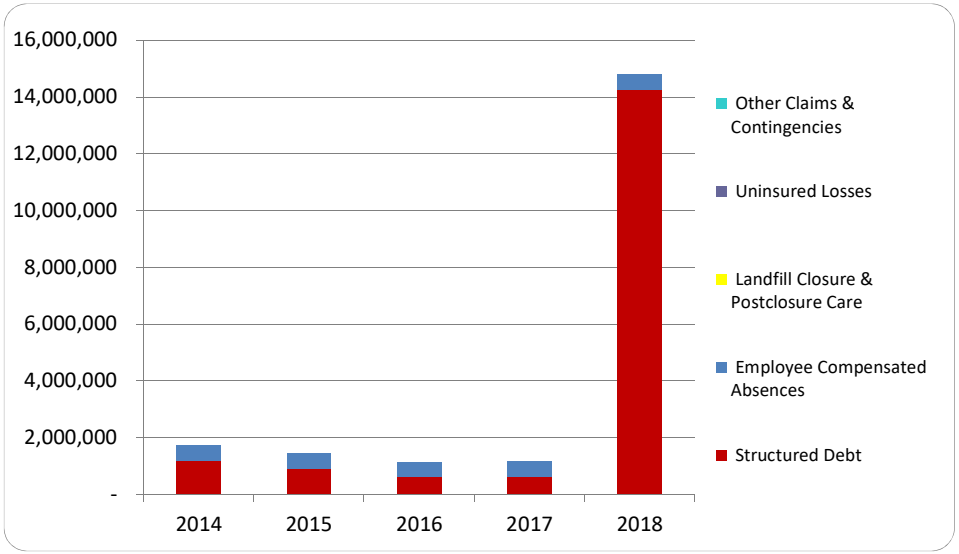



2. Retiree Health care funding status

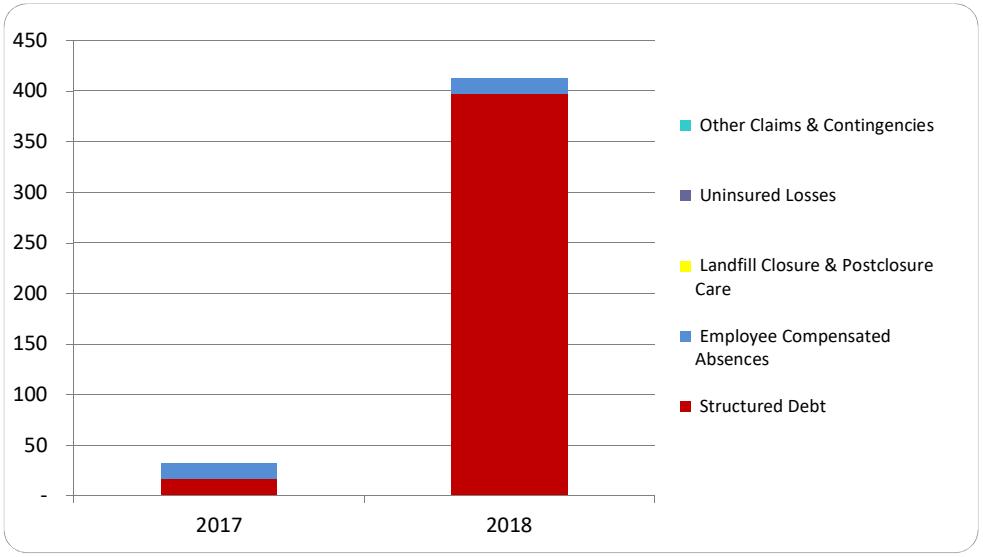
3. Percent funded - compared to the prior year




4. Long Term Debt obligations:




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

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