



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Dekalb County		
Unit Code:	019/000/00	County:	Dekalb
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,833,231		
Equalized Assessed Valuation:	\$1,726,500,218		
Population:	105,462		
Employees:			
Full Time:			395
Part Time:			258
Salaries Paid:			\$29,494,235

Blended Component Units
Number Submitted = 1
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$38,165,696	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$362	\$398	\$395
Revenue Collected During FY 14:	\$48,709,217	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$50,514,803	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$462	\$487	\$482
Per Capita Expenditures:	\$479	\$485	\$477
Revenues over (under) Expenditures:	-\$1,805,586	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	72.13%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$36,434,546	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$345	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,319,095	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$23,846,707	\$5,191,952	\$3,391,856



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,443,097	\$7,098,103	\$1,109,046
Per Capita Debt:	\$175	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,716,785	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$102	\$40	\$
Revenue Collected During FY 14:	\$14,083,177	\$1,950,022	\$
Expenditures During FY 14:	\$13,635,523	\$2,113,567	\$
Per Capita Revenue:	\$134	\$41	\$
Per Capita Expenditures:	\$129	\$42	\$
Operating Income (loss):	\$447,654	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	81.34%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$11,091,439	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$105	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,980,240	\$7,098,103	\$1,109,046
Per Capita Debt:	\$100	\$91	\$36
General Obligation Debt over EAV:	0.55%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$330,210,400	\$200,369,613	\$183,929,732
Per Capita Debt:	\$354	\$367	\$315
General Obligation Debt over EAV:	0.60%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$86,361,460	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$93	\$121	\$76
Revenue Collected During FY 14:	\$29,715,805	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$24,582,084	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$32	\$34	\$44
Per Capita Expenditures:	\$26	\$33	\$35
Operating Income (loss):	\$5,133,721	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	372.20%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$91,495,181	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$98	\$124	\$75



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$755,100	\$7,098,103	\$1,109,046
Per Capita Debt:	\$42	\$91	\$36
General Obligation Debt over EAV:	0.21%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$345,000	\$719,658	\$56,418
Per Capita Debt:	\$51	\$116	\$7
General Obligation Debt over EAV:	0.56%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$403,208	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$60	\$38	\$
Revenue Collected During FY 14:	\$678,090	\$272,503	\$
Expenditures During FY 14:	\$447,529	\$258,259	\$
Per Capita Revenue:	\$101	\$49	\$
Per Capita Expenditures:	\$67	\$46	\$
Operating Income (loss):	\$230,561	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	185.54%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$830,327	\$256,750	\$
Per Capita Ending Retained Earnings:	\$123	\$45	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,932,600	\$7,098,103	\$1,109,046
Per Capita Debt:	\$85	\$91	\$36
General Obligation Debt over EAV:	0.43%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$552,790	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$39	\$40	\$
Revenue Collected During FY 14:	\$126,564	\$1,950,022	\$
Expenditures During FY 14:	\$5,265	\$2,113,567	\$
Per Capita Revenue:	\$9	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$121,299	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	11093.81%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$584,089	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$41	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,134,400	\$7,098,103	\$1,109,046
Per Capita Debt:	\$105	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$855,079	\$7,098,103	\$1,109,046
Per Capita Debt:	\$24	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,943,297	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$54	\$40	\$
Revenue Collected During FY 14:	\$3,124,859	\$1,950,022	\$
Expenditures During FY 14:	\$3,782,688	\$2,113,567	\$
Per Capita Revenue:	\$87	\$41	\$
Per Capita Expenditures:	\$105	\$42	\$
Operating Income (loss):	-\$657,829	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	47.32%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$1,790,143	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$50	\$39	\$