



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,909,974	\$8,613,933	\$718,296
Per Capita Debt:	\$54	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,761,507	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$49	\$39	\$
Revenue Collected During FY 16:	\$3,604,739	\$1,695,637	\$
Expenditures During FY 16:	\$3,785,489	\$1,927,405	\$
Per Capita Revenue:	\$101	\$41	\$
Per Capita Expenditures:	\$106	\$43	\$
Operating Income (loss):	-\$180,750	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	54.64%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$2,068,405	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$58	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,188,999	\$8,613,933	\$718,296
Per Capita Debt:	\$107	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: 027/000/00 County: Ford

Fiscal Year End: 11/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$14,656,238

Equalized Assessed Valuation: \$246,807,025

Population: 14,081

Employees:

 Full Time: 61

 Part Time: 12

 Salaries Paid: \$2,773,801

Blended Component Units

Number Submitted = 1
 Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,413,658	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$527	\$406	\$386
Revenue Collected During FY 16:	\$9,314,267	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$7,963,739	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$661	\$522	\$490
Per Capita Expenditures:	\$566	\$505	\$491
Revenues over (under) Expenditures:	\$1,350,528	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	111.31%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$8,864,186	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$630	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,363,905	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$500,282	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$930,000	\$8,613,933	\$718,296
Per Capita Debt:	\$66	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$568.311	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$40	\$39	\$
Revenue Collected During FY 16:	\$118.619	\$1,695,637	\$
Expenditures During FY 16:	\$7.705	\$1,927,405	\$
Per Capita Revenue:	\$8	\$41	\$
Per Capita Expenditures:	\$1	\$43	\$
Operating Income (loss):	\$110.914	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	7517.52%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$579.225	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$41	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
Per Capita Debt:	\$	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,392,997	\$8,613,933	\$718,296
Per Capita Debt:	\$41	\$110	\$31
General Obligation Debt over EAV:	0.14%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$596,474	\$32,348
Per Capita Debt:	\$	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,060,888	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$152	\$47	\$
Revenue Collected During FY 16:	\$142,852	\$215,011	\$
Expenditures During FY 16:	\$106,000	\$228,913	\$
Per Capita Revenue:	\$20	\$40	\$
Per Capita Expenditures:	\$15	\$43	\$
Operating Income (loss):	\$36,852	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	1035.60%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$1,097,740	\$255,803	\$
Per Capita Ending Retained Earnings:	\$157	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$645,700	\$8,613,933	\$718,296
Per Capita Debt:	\$35	\$110	\$31
General Obligation Debt over EAV:	0.16%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$493,458,552	\$310,605,176	\$269,614,335
Per Capita Debt:	\$531	\$523	\$531
General Obligation Debt over EAV:	0.52%	0.85%	0.66%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$90,997,140	\$75,789,258	\$39,097,383
Per Capita Beginning Retained Earnings for FY 16:	\$98	\$126	\$72
Revenue Collected During FY 16:	\$25,033,439	\$16,265,605	\$16,413,980
Expenditures During FY 16:	\$25,305,911	\$17,595,464	\$18,234,899
Per Capita Revenue:	\$27	\$32	\$35
Per Capita Expenditures:	\$27	\$35	\$37
Operating Income (loss):	-\$272,472	-\$1,329,859	-\$971,526
Ratio of Retained Earnings to Expenditures:	358.51%	756.05%	385.64%
Ending Retained Earnings for FY 16:	\$90,724,668	\$75,160,320	\$38,092,164
Per Capita Ending Retained Earnings:	\$98	\$125	\$72



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Douglas County**

Unit Code: 021/000/00 County: Douglas

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,367,940

Equalized Assessed Valuation: \$359,396,016

Population: 19,980

Employees:

 Full Time: 90

 Part Time: 55

 Salaries Paid: \$4,112,986

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,925,653	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$497	\$406	\$386
Revenue Collected During FY 16:	\$10,755,640	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$10,307,478	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$538	\$522	\$490
Per Capita Expenditures:	\$516	\$505	\$491
Revenues over (under) Expenditures:	\$448,162	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	102.14%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$10,528,215	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$527	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,332,297	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$1,205,931	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,898,037	\$8,613,933	\$718,296
Per Capita Debt:	\$95	\$110	\$31
General Obligation Debt over EAV:	0.47%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,310,193	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$866	\$406	\$386
Revenue Collected During FY 16:	\$11,951,550	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$11,150,475	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$724	\$522	\$490
Per Capita Expenditures:	\$675	\$505	\$491
Revenues over (under) Expenditures:	\$801,075	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	135.52%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$15,111,268	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$915	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,583,599	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$4,527,669	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
Per Capita Debt:	\$	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$88,140,900

Equalized Assessed Valuation: \$1,741,385,699

Population: 104,528

Employees:

 Full Time: 387

 Part Time: 336

 Salaries Paid: \$27,718,188

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 16:	\$34,829,698	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$333	\$406	\$386
Revenue Collected During FY 16:	\$43,952,683	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$43,940,152	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$420	\$522	\$490
Per Capita Expenditures:	\$420	\$505	\$491
Revenues over (under) Expenditures:	\$12,531	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	79.16%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$34,781,789	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$333	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,039,011	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$5,941,149	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$36,656,653	\$8,613,933	\$718,296
Per Capita Debt:	\$351	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,341,326	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$89	\$39	\$
Revenue Collected During FY 16:	\$15,098,727	\$1,695,637	\$
Expenditures During FY 16:	\$15,132,768	\$1,927,405	\$
Per Capita Revenue:	\$144	\$41	\$
Per Capita Expenditures:	\$145	\$43	\$
Operating Income (loss):	-\$34,041	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	59.17%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$8,953,343	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$86	\$39	\$