





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$44,873	\$7,098,103	\$1,109,046
Per Capita Debt:	\$2	\$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:	\$31,534,121	\$7,098,103	\$1,109,046
Per Capita Debt:	\$160	\$91	\$36
General Obligation Debt over EAV:	0.53%	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:	\$47,069	\$719,658	\$56,418
Per Capita Debt:	\$7	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$387,285	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$54	\$38	\$
Revenue Collected During FY 14:	\$399,486	\$272,503	\$
Expenditures During FY 14:	\$493,993	\$258,259	\$
Per Capita Revenue:	\$55	\$49	\$
Per Capita Expenditures:	\$69	\$46	\$
Operating Income (loss):	-\$94,507	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	68.38%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$337,778	\$256,750	\$
Per Capita Ending Retained Earnings:	\$47	\$45	\$





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**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$482,475	\$719,658	\$56,418
Per Capita Debt:	\$92	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$1,272,884	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$241	\$38	\$
Revenue Collected During FY 14:	\$2,873,145	\$272,503	\$
Expenditures During FY 14:	\$2,774,061	\$258,259	\$
Per Capita Revenue:	\$545	\$49	\$
Per Capita Expenditures:	\$526	\$46	\$
Operating Income (loss):	\$99,084	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	49.46%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$1,371,968	\$256,750	\$
Per Capita Ending Retained Earnings:	\$260	\$45	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	Shelby
Fiscal Year End:	8/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,942,460		
Equalized Assessed Valuation:	\$327,175,979		
Population:	22,893		
Employees:			
Full Time:	77		
Part Time:	32		
Salaries Paid:	\$4,027,448		

#### Blended Component Units

Number Submitted = 1  
Airport

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,408,785	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$455	\$398	\$395
Revenue Collected During FY 14:	\$10,990,608	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$10,431,243	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$480	\$487	\$482
Per Capita Expenditures:	\$456	\$485	\$477
Revenues over (under) Expenditures:	\$559,365	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	105.32%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$10,985,931	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$480	\$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:	\$7,257,925	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,778,380	\$5,191,952	\$3,391,856



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$72,667	\$7,098,103	\$1,109,046
Per Capita Debt:	\$3	\$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:	\$113,150,855	\$7,098,103	\$1,109,046
Per Capita Debt:	\$419	\$91	\$36
General Obligation Debt over EAV:	1.53%	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$77,515,154	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$287	\$40	\$
Revenue Collected During FY 14:	\$2,021,752	\$1,950,022	\$
Expenditures During FY 14:	\$14,086,198	\$2,113,567	\$
Per Capita Revenue:	\$7	\$41	\$
Per Capita Expenditures:	\$52	\$42	\$
Operating Income (loss):	-\$12,064,446	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	521.68%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$73,484,216	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$272	\$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:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$10,930,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$229	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$3,833,865	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$80	\$40	\$
Revenue Collected During FY 14:	\$7,575,367	\$1,950,022	\$
Expenditures During FY 14:	\$7,007,218	\$2,113,567	\$
Per Capita Revenue:	\$159	\$41	\$
Per Capita Expenditures:	\$147	\$42	\$
Operating Income (loss):	\$568,149	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	61.47%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$4,307,014	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$90	\$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:	\$1,106,252	\$7,098,103	\$1,109,046
Per Capita Debt:	\$8	\$91	\$36
General Obligation Debt over EAV:	0.01%	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:	\$16,635,559	\$7,098,103	\$1,109,046
Per Capita Debt:	\$953	\$91	\$36
General Obligation Debt over EAV:	8.53%	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	\$