

Shelby County, Tennessee

Statistical Section Index For the Year Ended June 30, 2007

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Shelby County Government

Financial Trends Information
Net Assets by Component
Last Six Fiscal Years (accrual basis of accounting)

	Fiscal Year					
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities						
Invested in capital assets, net of related debt	\$ 176,161,144	\$ 179,516,173	\$ 160,714,397	\$ 175,194,990	\$ 156,764,887	\$ 157,206,332
Restricted	42,849,339	33,428,619	25,939,996	46,561,030	80,104,201	91,417,704
Unrestricted	(1,082,043,535)	(1,181,961,431)	(1,214,254,660)	(1,281,070,298)	(1,259,839,639)	(1,247,320,422)
Total governmental activities net assets	<u>\$ (863,033,052)</u>	<u>\$ (969,016,639)</u>	<u>\$ (1,027,600,267)</u>	<u>\$ (1,059,314,278)</u>	<u>\$ (1,022,970,551)</u>	<u>\$ (998,696,386)</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 30,631,245	\$ 33,372,974	\$ 29,047,386	\$ 28,180,902	\$ 27,213,452	\$ 26,737,011
Unrestricted	9,560,888	5,101,901	5,352,161	3,447,095	5,422,857	7,996,464
Total business-type activities net assets	<u>\$ 40,192,133</u>	<u>\$ 38,474,875</u>	<u>\$ 34,399,547</u>	<u>\$ 31,627,997</u>	<u>\$ 32,636,309</u>	<u>\$ 34,733,475</u>
Total Shelby County Government						
Invested in capital assets, net of related debt	\$ 206,792,389	\$ 212,889,147	\$ 189,761,783	\$ 203,375,892	\$ 183,978,339	\$ 183,943,343
Restricted	42,849,339	33,428,619	25,939,996	46,561,030	80,104,201	91,417,704
Unrestricted	(1,072,482,647)	(1,176,859,530)	(1,208,902,499)	(1,277,623,203)	(1,254,416,782)	(1,239,323,958)
Total Shelby County Government net assets	<u>\$ (822,840,919)</u>	<u>\$ (930,541,764)</u>	<u>\$ (993,200,720)</u>	<u>\$ (1,027,686,281)</u>	<u>\$ (990,334,242)</u>	<u>\$ (963,962,911)</u>

(a) Net assets for 2002 - 2005 have been restated for the addition of prior years infrastructure assets in 2006.

Shelby County Government

Financial Trends Information
Changes in Net Assets
Last Six Fiscal Years (accrual basis of accounting)

	Fiscal Year					
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Expenses						
Governmental activities						
General government	\$ 72,812,915	\$ 56,964,268	\$ 43,091,692	\$ 38,865,681	\$ 32,850,485	\$ 48,815,450
Hospital	27,111,884	33,452,571	28,213,585	25,566,667	25,566,667	27,566,667
Planning and development	3,615,987	5,274,947	5,274,622	6,084,407	6,558,085	6,133,345
Public works	42,207,221	41,979,217	46,589,533	47,194,361	49,927,770	52,071,835
Corrections	948,137	937,223	825,555	371,598	505,384	928,659
Health services	47,139,841	51,345,969	50,318,012	50,576,288	53,781,890	57,842,725
Community services	38,884,757	39,462,255	39,778,703	41,010,999	43,060,057	42,808,278
Law enforcement	128,316,505	142,686,117	128,056,729	128,391,275	130,666,941	138,231,040
Judicial	62,931,363	64,985,833	64,354,821	66,622,877	71,267,471	74,919,142
Other elected officials	22,482,483	23,358,560	23,223,119	24,553,977	24,573,915	25,988,417
Education	392,612,929	398,704,841	428,873,650	404,270,674	446,365,688	451,071,817
Interest on debt	66,824,357	71,847,109	65,885,498	75,944,617	83,880,247	87,802,538
Total governmental activities expense:	<u>905,888,379</u>	<u>930,998,910</u>	<u>924,485,519</u>	<u>909,453,421</u>	<u>969,004,600</u>	<u>1,014,179,913</u>
Business-type activities:						
Codes enforcement	9,434,296	9,607,056	10,170,162	12,753,672	11,694,624	12,024,192
Nursing homes (a)	16,928,491	15,372,131	15,783,099	---	---	---
Fire services	11,142,638	10,727,950	11,408,991	11,218,053	11,564,013	12,842,381
Corrections	44,072,389	43,873,787	44,288,051	42,568,864	43,953,488	46,259,142
Total business-type activities expense:	<u>81,577,814</u>	<u>79,580,924</u>	<u>81,650,303</u>	<u>66,540,589</u>	<u>67,212,125</u>	<u>71,125,715</u>
Total Shelby County Government expense:	<u>\$ 987,466,193</u>	<u>\$ 1,010,579,834</u>	<u>\$ 1,006,135,822</u>	<u>\$ 975,994,010</u>	<u>\$ 1,036,216,725</u>	<u>\$ 1,085,305,628</u>
Program Revenues						
Governmental activities						
Charges for services:						
General government	\$ 10,343,904	\$ 6,641,545	\$ 4,948,724	\$ 12,573,440	\$ 10,609,617	\$ 7,249,940
Health services	12,321,614	11,191,945	12,377,808	12,413,470	13,828,345	13,308,900
Judicial	19,016,809	16,779,465	18,865,870	17,991,087	22,736,318	22,679,021
Other elected officials	29,014,084	31,385,899	33,130,555	33,568,741	38,011,061	36,255,228
Other governmental activities	11,084,741	13,243,388	10,935,310	10,532,832	10,847,470	11,784,252
Operating grants and contributions	108,115,963	110,997,403	121,711,056	119,186,843	138,189,459	121,125,431
Capital grants and contributions	6,092,830	7,703,724	7,818,000	277,257	12,460,564	3,440,619
Total governmental activities program revenue:	<u>195,989,945</u>	<u>197,943,369</u>	<u>209,787,323</u>	<u>206,543,670</u>	<u>246,682,834</u>	<u>215,843,391</u>

Business-type activities:						
Charges for services:						
Nursing homes (a)	13,629,938	11,281,438	10,140,279	---	---	---
Codes enforcement	8,448,266	9,562,309	9,671,556	9,966,304	9,877,918	9,957,347
Fire services	12,159,617	12,108,592	11,972,840	12,921,848	14,023,656	14,809,843
Corrections	39,052,540	38,132,559	33,137,935	33,394,199	38,624,196	40,610,450
Operating grants and contributions	78,620	47,175	60,960	56,960	43,050	49,050
Total business-type activities program revenue:	<u>73,368,981</u>	<u>71,132,073</u>	<u>64,983,570</u>	<u>56,339,311</u>	<u>62,568,820</u>	<u>65,426,690</u>
Total Shelby County Government program revenue	<u>\$ 269,358,926</u>	<u>\$ 269,075,442</u>	<u>\$ 274,770,893</u>	<u>\$ 262,882,981</u>	<u>\$ 309,251,654</u>	<u>\$ 281,270,081</u>
Net (Expense)/Revenue						
Governmental activities	\$ (709,898,434)	\$ (733,055,541)	\$ (714,698,196)	\$ (702,909,751)	\$ (722,321,766)	\$ (798,336,522)
Business-type activities	<u>(8,208,833)</u>	<u>(8,448,851)</u>	<u>(16,666,733)</u>	<u>(10,201,278)</u>	<u>(4,643,305)</u>	<u>(5,699,025)</u>
Total Shelby County Government net expense:	<u>\$ (718,107,267)</u>	<u>\$ (741,504,392)</u>	<u>\$ (731,364,929)</u>	<u>\$ (713,111,029)</u>	<u>\$ (726,965,071)</u>	<u>\$ (804,035,547)</u>
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes						
Property taxes	\$ 549,809,147	\$ 559,384,367	\$ 582,711,510	\$ 587,164,493	\$ 654,551,938	\$ 680,615,376
Sales taxes	8,752,100	8,694,724	8,097,229	10,200,007	10,343,331	10,151,491
Business taxes	8,157,869	7,472,985	8,608,379	8,123,470	8,970,348	9,307,206
Hotel/Motel taxes	9,875,416	10,298,422	10,723,410	10,522,938	12,377,312	14,175,629
Wheel taxes	25,118,607	29,178,582	29,237,924	29,237,237	29,962,996	30,077,684
Other taxes	13,271,375	9,837,177	26,059,181	27,434,241	33,667,862	60,978,512
Investment earnings	8,677,491	8,549,134	2,782,079	5,660,042	14,068,619	24,575,622
Transfers	<u>(7,099,871)</u>	<u>(6,343,437)</u>	<u>(12,105,144)</u>	<u>(7,146,688)</u>	<u>(5,276,913)</u>	<u>(7,270,833)</u>
Total governmental activities:	<u>616,562,134</u>	<u>627,071,954</u>	<u>656,114,568</u>	<u>671,195,740</u>	<u>758,665,493</u>	<u>822,610,687</u>
Business-type activities:						
Investment earnings	(916,965)	388,156	486,261	283,040	374,704	525,358
Transfers	<u>7,099,871</u>	<u>6,343,437</u>	<u>12,105,144</u>	<u>7,146,688</u>	<u>5,276,913</u>	<u>7,270,833</u>
Total business-type activities:	<u>6,182,906</u>	<u>6,731,593</u>	<u>12,591,405</u>	<u>7,429,728</u>	<u>5,651,617</u>	<u>7,796,191</u>
Total Shelby County Governmen	<u>\$ 622,745,040</u>	<u>\$ 633,803,547</u>	<u>\$ 668,705,973</u>	<u>\$ 678,625,468</u>	<u>\$ 764,317,110</u>	<u>\$ 830,406,878</u>
Change in Net Assets						
Governmental activities	\$ (93,336,300)	\$ (105,983,587)	\$ (58,583,628)	\$ (31,714,011)	\$ 36,343,727	\$ 24,274,165
Business-type activities	<u>(2,025,927)</u>	<u>(1,717,258)</u>	<u>(4,075,328)</u>	<u>(2,771,550)</u>	<u>1,008,312</u>	<u>2,097,166</u>
Total Shelby County Governmen	<u>\$ (95,362,227)</u>	<u>\$ (107,700,845)</u>	<u>\$ (62,658,956)</u>	<u>\$ (34,485,561)</u>	<u>\$ 37,352,039</u>	<u>\$ 26,371,331</u>

Several organizational changes have occurred over the past five years. Expenses, program revenues, general revenues, and other changes in net assets of prior year have been adjusted to be consistent with the current organizational structure

(a) Nursing Homes - Oakville Health Care Center, an enterprise fund, was sold to an outside party at the end of fiscal year 2004.