Summary: Heflin, Alabama; General Obligation Aug 15

Description: Abstract
Standard & Poor's Ratings Services has assigned its 'A' rating and stable outlook to Heflin, Ala.'s series 2015 general obligation (GO) warrants. At the same time, Standard & Poor's affirmed its 'A' underlying credit rating and stable outlook on the city's existing GO debt. Heflin's full faith and credit pledge secures the warrants. Officials plan to use warrant proceeds to refund a portion of the city's existing debt for interest cost savings. The rating reflects our assessment of the following factors: Very weak economy, with a concentrated local tax base; Adequate management, with "standard" financial policies and practices under our Financial Management Assessment methodology; Strong budgetary performance, with an operating surplus in the general fund and a slight operating surplus...

Companies mentioned in this report are:
- Heflin

Action: Affirmed
Action: New Rating
Action: Outlook: Stable

Standard and Poors RatingsXpress Credit Research provides in-depth coverage of international corporates, financial institutions, insurance companies, utilities, sovereigns and structured finance programs. RatingsXpress Credit Research lets users determine the credit rating of holdings and identify key factors underlying an issuer’s creditworthiness, distinguishes the different risk exposures for new and existing deals, and provides an understanding of how their analysts interpret key regulatory, political and environmental events and their economic impact.

This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor’s issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.


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