

STATISTICAL SECTION

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2010

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

Contents

	<u>Table No.</u>
Financial Trends These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	1-4
Revenue Capacity These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	15-17

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

Table 1

**County of El Paso, Texas
Net Assets by Component,
Last Nine Fiscal Years
(Accrual Basis of Accounting)**

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities									
Invested in capital assets, net of related debt	(\$1,048,244)	\$20,521,773	\$33,976,723	\$49,130,945	\$58,935,550	\$69,626,659	\$8,238,079	\$84,722,153	\$86,028,798
Restricted	77,595,115	64,586,987	56,870,512	53,167,004	57,326,500	53,874,393	109,965,626	40,836,028	37,059,733
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,627,993	49,385,866	28,235,520	9,166,402
Total governmental activities net assets	\$122,619,676	\$113,196,066	\$115,525,742	\$134,268,011	\$157,641,430	\$165,129,045	\$167,569,571	\$153,793,701	\$132,254,933
Business-type activities									
Invested in capital assets, net of related debt	\$11,129,558	11698321	\$11,490,456	\$11,150,669	\$10,804,554	\$10,470,466	\$10,145,614	\$9,829,142	\$9,464,525
Restricted	1,162,054	1,025,209	895,864	1,036,145	1,053,947	1,240,795	170,275	211,435	264,315
Unrestricted							1,215,150	1,304,270	1,444,215
Total business-type activities net assets	\$12,291,612	\$12,723,530	\$12,386,320	\$12,186,814	\$11,858,501	\$11,711,261	\$11,531,039	\$11,344,847	\$11,173,055
Primary government									
Invested in capital assets, net of related debt	\$10,081,314	\$32,220,094	\$45,467,179	\$60,281,614	\$69,740,104	\$80,097,125	\$18,383,693	\$94,551,295	\$95,493,323
Restricted	78,757,169	65,612,196	57,766,376	54,203,149	58,380,447	55,115,188	110,135,901	41,037,463	37,324,048
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,657,993	50,601,016	29,549,790	10,610,617
Total primary government net assets	\$134,911,288	\$125,919,596	\$127,912,062	\$146,454,825	\$169,499,931	\$176,870,306	\$179,120,610	\$165,138,548	\$143,427,988

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

Table 2

County of El Paso, Texas
Changes in Net Assets, Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses									
Governmental Activities:									
General government	\$38,216,521	\$38,666,912	\$34,677,434	\$32,854,646	\$31,024,457	\$37,715,105	\$41,127,055	\$44,847,148	\$44,977,190
Administration of justice	32,998,333	36,691,619	36,013,307	40,078,545	40,958,490	44,546,346	48,887,372	51,971,929	52,434,046
Public safety	74,747,126	93,192,024	91,094,808	93,719,995	96,474,144	106,162,471	112,598,631	119,310,092	122,685,935
Health and welfare	10,379,713	10,690,626	11,816,570	10,934,879	10,854,470	10,860,965	11,973,899	11,951,937	11,195,959
Community services	670,085	695,141	554,213	647,389	976,811	1,459,921	1,590,454	1,311,774	1,434,063
Resource development	1,596,865	1,210,006	779,761	479,709	599,712	522,696	637,349	1,045,196	757,317
Culture and recreation	8,038,509	7,653,557	8,169,256	7,578,177	11,264,459	6,331,021	7,580,243	8,959,474	9,116,410
Public works	7,246,981	957,731	6,402,679	4,309,741	5,697,541	9,146,405	7,840,138	6,435,921	13,199,004
Interest on long-term debt	7,484,405	6,913,376	6,395,014	5,921,486	5,461,343	5,092,704	6,381,251	7,586,903	7,286,191
Total governmental activities expenses	181,378,538	196,672,992	195,903,042	196,524,567	203,311,427	221,837,634	238,616,392	253,420,374	263,086,115
Business-type activities:									
East Montana water project	477,564	613,285	1,049,406	994,806	1,131,195	1,051,093	1,078,019	1,086,222	1,091,719
County Solid waste				99,354	192,427	220,894	234,736	247,389	260,427
Total business-type activities	477,564	613,285	1,049,406	1,085,160	1,323,622	1,271,987	1,312,755	1,333,611	1,352,146
Total primary government expenses	\$181,856,102	\$197,286,277	\$196,952,448	\$197,609,727	\$204,635,049	\$223,109,621	\$239,929,147	\$254,753,985	\$264,438,261
Program Revenues									
Governmental Activities:									
Fees, Fines, and Charges for Services:									
General government	\$6,949,222	\$7,472,070	\$8,010,555	\$8,457,910	\$10,524,799	\$11,413,030	\$11,071,948	\$10,781,614	\$10,344,946
Administration of justice	9,998,231	10,379,290	10,085,348	11,214,927	11,907,547	3,789,654	9,033,699	8,339,458	8,191,731
Public safety	22,061,160	21,086,233	21,516,764	20,166,032	19,829,064	20,002,524	20,613,099	18,302,837	21,709,844
Health and welfare	132,134	134,842	102,866	91,698	111,748	14,893	53,510	108,338	118,192
Culture and recreation	2,106,785	2,616,934	2,866,155	2,187,213	2,321,172	2,496,763	2,641,645	3,008,727	2,868,037
Public works	7,734,440	8,278,274	8,151,674	8,396,679	8,436,041	9,453,115	9,430,626	9,420,013	8,725,735
Operating grants and contributions	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,258,515	26,756,029	28,847,060	28,082,976
Total governmental activities program revenues	66,702,114	76,767,578	77,613,311	79,060,740	80,348,527	71,428,494	79,600,556	78,808,047	80,041,461
Business-type activities:									
Fees, Fines, and Charges for Services:									
East Montana water project	638,779	693,995	730,374	757,244	767,416	805,117	846,234	876,766	897,647
County Solid waste				95,087	165,430	206,966	227,478	240,108	243,871
Capital grants and contributions	3,978,339	297,246	(33,463)						
Total business-type activities program revenues	4,617,118	993,241	696,911	852,331	932,846	1,012,083	1,073,712	1,116,874	1,141,518
Total primary government program revenues	\$71,319,232	\$77,760,819	\$78,310,222	\$79,913,071	\$81,281,373	\$72,440,577	\$80,674,268	\$79,924,921	\$81,182,979
Net (Expense)/Revenue									
Governmental activities	(\$114,676,424)	(\$119,905,414)	(\$118,289,731)	(\$117,463,827)	(\$122,962,900)	(\$150,409,140)	(\$159,015,836)	(\$174,612,327)	(\$183,044,654)
Business-type activities	4,139,554	379,956	(352,495)	(232,829)	(390,776)	(259,904)	(239,043)	(216,737)	(210,628)
Total primary government net expenses	(\$110,536,870)	(\$119,525,458)	(\$118,642,226)	(\$117,696,656)	(\$123,353,676)	(\$150,669,044)	(\$159,254,879)	(\$174,829,064)	(\$183,255,282)

(continued)

Table 2

County of El Paso, Texas
Changes in Net Assets, Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes:									
Property	\$68,048,131	\$82,155,871	\$88,512,228	\$100,438,307	\$97,968,047	\$102,856,191	\$108,236,305	\$113,138,557	\$114,442,824
Hotel/Motel	1,894,990	1,965,159	2,106,516	2,285,353	2,602,025	2,880,435	3,090,291	2,898,461	3,038,568
Sales	24,956,675	25,292,428	26,568,977	27,704,322	31,117,468	32,985,941	35,308,357	34,125,702	35,426,489
Bingo	56,642	46,691	62,716	64,113	67,503	62,713	78,225	41,964	56,409
State mixed beverage	986,630	982,608	1,306,889	1,116,650	1,253,605	1,375,735	1,474,576	1,593,181	1,821,637
Interest	2,295,874	1,888,887	1,595,789	3,513,505	6,550,788	7,232,280	7,486,019	5,378,241	3,941,036
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,209,205	2,595,009	4,085,709	4,190,653
Realized gain					15,254	11,065			
Gain on sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	338,843	38,938	135,516	7,640
Transfers	795,720	(2,759,575)	63,732	765,195		(40,000)	(5,000)	(5,300)	(20,000)
Total governmental activities	103,442,567	114,429,317	130,454,500	145,923,758	144,182,775	150,912,408	158,302,720	161,392,031	162,905,256
Business-type activities:									
Interest	23,187	13,933	15,285	33,323	62,463	72,664	53,821	25,245	18,836
Transfers						40,000	5,000	5,300	20,000
Total business-type activities program revenues	23,187	13,933	15,285	33,323	62,463	112,664	58,821	30,545	38,836
Total primary government	\$103,465,754	\$114,443,250	\$130,469,785	\$145,957,081	\$144,245,238	\$151,025,072	\$158,361,541	\$161,422,576	\$162,944,092
Change in Net Assets									
Governmental activities	(\$11,233,857)	(\$5,476,097)	\$12,164,769	\$28,459,931	\$21,219,875	\$503,268	(\$713,116)	(\$13,220,296)	(\$20,139,398)
Business-type activities	4,162,741	393,889	(337,210)	(199,506)	(328,313)	(147,240)	(180,222)	(186,192)	(171,792)
Total primary government	(\$7,071,116)	(\$5,082,208)	\$11,827,559	\$28,260,425	\$20,891,562	\$356,028	(\$893,338)	(\$13,406,488)	(\$20,311,190)

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

(concluded)

Table 3

County of El Paso, Texas
Fund Balances, Governmental Funds
 Last Nine Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund									
Reserved	\$2,032,617	\$1,488,877	\$1,445,968	\$1,078,409	\$1,161,744	\$1,250,492	\$1,339,638	\$1,280,646	
Unreserved	37,774,055	32,365,718	32,409,401	41,552,058	48,007,614	47,525,680	41,732,528	31,069,803	
Nonspendable									4,939
Assigned									5,824,201
Unassigned									26,764,267
Total general fund	<u>\$39,806,672</u>	<u>\$33,854,595</u>	<u>\$33,855,369</u>	<u>\$42,630,467</u>	<u>\$49,169,358</u>	<u>\$48,776,172</u>	<u>\$43,072,166</u>	<u>\$32,350,449</u>	<u>\$32,593,407</u>
All Other Governmental Funds									
Reserved	\$2,478,942	\$2,682,648	\$1,918,505	\$5,386,741	\$6,375,607	\$5,847,215	\$8,663,554	\$8,556,154	
Unreserved, reported in:									
Special revenue funds	14,960,621	17,058,742	14,653,264	20,062,531	24,722,664	27,883,456	33,084,913	35,557,477	
Capital projects funds	61,025,247	45,652,044	41,046,121	28,407,569	26,860,711	21,010,644	81,512,484	69,863,800	
Nonspendable									
Restricted									92,882,400
Committed									1,267,122
Assigned									4,775,819
Total all other governmental funds	<u>\$78,464,810</u>	<u>\$65,393,434</u>	<u>\$57,617,890</u>	<u>\$53,856,841</u>	<u>\$57,958,982</u>	<u>\$54,741,315</u>	<u>\$123,260,951</u>	<u>\$113,977,431</u>	<u>\$98,925,341</u>

Note: Due to changes connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

Note: Beginning in 2010, fund balances are stated in accordance with GASB statement 54.

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues									
Taxes	\$95,206,013	\$103,103,226	\$109,784,442	\$122,748,291	\$133,466,777	\$140,325,105	\$147,733,352	\$151,114,772	\$151,027,054
Licenses and permits	160,781	179,036	192,744	216,113	208,535	194,080	229,677	282,841	266,313
Intergovernmental revenues	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,258,515	26,756,028	28,847,060	28,082,976
Charges for services	41,589,640	41,973,116	43,410,144	43,065,852	44,749,887	46,493,076	46,844,711	44,653,449	45,034,595
Fines and Forfeitures	4,868,073	7,048,049	6,170,461	6,833,924	6,202,519	5,910,307	5,558,094	5,009,007	6,831,204
Interest	2,266,543	1,865,792	1,562,071	3,444,593	6,358,398	6,855,087	7,128,012	5,074,126	3,757,259
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,209,205	2,595,009	4,085,709	4,190,653
Total Revenues	166,191,147	185,738,054	194,485,760	214,863,061	222,651,617	227,245,375	236,844,883	239,066,964	239,190,054
Expenditures									
Current:									
General Government	29,504,130	33,475,512	30,090,583	24,862,140	30,002,528	33,426,295	35,976,557	38,784,997	36,490,465
Administration of justice	32,666,127	35,844,249	35,690,488	39,226,539	41,069,401	44,109,504	48,044,212	50,389,891	49,612,107
Public safety	70,997,594	77,036,106	83,016,631	88,322,196	92,398,593	100,579,076	106,402,348	110,519,409	110,739,234
Health and welfare	9,985,220	10,422,486	12,007,363	10,782,223	10,761,045	10,702,382	11,684,990	11,514,680	10,742,115
Community services	632,913	575,306	425,812	543,934	886,172	1,395,923	1,107,208	1,022,817	1,249,183
Resource development	1,604,774	1,192,257	907,881	524,783	572,953	520,660	576,913	949,686	751,416
Culture and recreation	5,175,414	5,774,269	6,238,146	5,050,335	5,538,883	5,918,342	6,461,163	7,171,482	7,486,450
Public works	5,581,647	5,397,567	5,500,592	4,492,192	4,180,960	6,126,498	6,540,223	5,584,021	8,184,166
Debt Service:									
Principal	9,268,284	8,690,000	9,545,000	10,265,000	10,570,000	10,920,000	8,650,000	6,935,000	7,040,000
Interest	7,338,989	6,908,888	6,454,083	5,979,027	5,518,698	5,059,855	5,999,695	7,624,903	7,320,909
Bond call costs			30,569						
Bond issuance costs	1,492,464	204,648					1,857,432		
Capital outlays	10,197,442	20,545,649	16,082,160	20,693,835	11,786,588	12,509,659	13,571,747	20,925,674	14,199,115
Total expenditures	184,444,998	206,066,937	205,989,308	210,742,204	213,285,821	231,268,194	246,872,488	261,422,560	253,815,160
Excess of revenues over (under) expenditures	(18,253,851)	(20,328,883)	(11,503,548)	4,120,857	9,365,796	(4,022,819)	(10,027,605)	(22,355,596)	(14,625,106)
Other Financing Sources (Uses)									
Transfers in	5,094,379	3,437,487	20,639,982	17,522,020	18,228,136	16,515,106	19,350,812	17,977,579	11,407,340
Transfers out	(4,298,659)	(6,197,062)	(20,576,250)	(16,756,825)	(18,228,136)	(16,655,106)	(19,355,812)	(17,982,879)	(11,181,194)
Premium (discount) on bonds issued	814,599	342,733					2,892,925		
Proceeds of bonds sold	64,839,839						69,775,010		
Refunding bonds issued	22,375,624	9,823,573					48,550,000		
Payment to refunded bond escrow agent	(22,191,965)	(10,138,760)					(49,602,731)		
Capital leases	45,591			128,704	78,803	230,619	49,547	200,915	52,828
Realized gain					15,254	11,065			
Sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	338,843	38,938	1,222,798	7,640
Total other financing sources (uses)	66,707,358	(2,643,681)	3,815,436	922,205	254,797	440,527	71,698,689	1,418,413	286,614
Net change in fund balances	\$48,453,507	(\$22,972,564)	(\$7,688,112)	\$5,043,062	\$9,620,593	(\$3,582,292)	\$61,671,084	(\$20,937,183)	(\$14,338,492)
Debt service as a percentage of noncapital expenditures									
	10.4%	8.5%	8.4%	8.5%	8.0%	7.3%	7.1%	6.1%	6.0%

Note: Changes in fund balances are presented back to 2002 only, in connection with the implementation of GASB Statement 34.

Table 5

County of El Paso
Assessed Value and Actual Value of Taxable Property,
Last Nine Fiscal Years

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Industrial Property	Other	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2002	\$12,069,844,351	\$5,815,761,869	\$2,234,875,072	\$1,729,083,903	\$2,912,448,403	\$18,937,116,792	\$0.582080
2003	12,541,589,829	5,917,451,891	2,061,182,452	1,716,861,117	2,892,451,156	19,344,634,133	0.597950
2004	13,990,117,590	6,414,518,263	1,910,224,581	1,781,022,216	2,996,482,631	21,099,400,019	0.619390
2005	15,217,825,995	6,703,110,115	1,829,662,160	1,916,348,411	3,107,689,767	22,559,256,914	0.619390
2006	18,467,343,154	7,537,945,966	1,962,037,998	2,021,708,667	4,044,012,753	25,945,023,032	0.577390
2007	22,668,486,833	8,088,027,141	2,140,462,180	2,309,043,871	1,054,868,504	34,151,151,521	0.532548
2008	23,286,960,945	9,064,378,296	2,131,130,773	2,494,869,691	2,427,526,643	34,549,813,062	0.523941
2009	23,953,047,216	9,429,642,610	2,041,178,219	1,614,429,898	3,462,308,265	33,575,989,678	0.517663
2010	23,982,877,651	9,248,708,407	1,639,092,288	2,192,593,392	3,210,819,407	33,852,452,331	0.545527

Source: Central Appraisal District.

Note: Property in the County is reassessed every third year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value. The table prior to the implementation required in this schedule presented information by class, real, and personal property, rather than by major component. Also, the assessed value was presented as a ratio of total estimated actual value.

**County of El Paso, Texas
Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)**

Name of Government	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Direct Rates										
General and Debt Service	\$0.361430	\$0.396610	\$0.410820	\$0.432260	\$0.432259	\$0.391390	\$0.360267	\$0.342437	\$0.338258	\$0.363403
University Medical Center	0.185470	0.185470	0.187130	0.187130	0.187128	0.186000	0.172281	0.181504	0.179405	0.182124
Total direct rate	0.546900	0.582080	0.597950	0.619390	0.619387	0.577390	0.532548	0.523941	0.517663	0.545527
City and Town Rates										
City of Anthony	0.279090	0.308320	0.457700	0.457700	0.474686	0.433112	0.413420	0.398817	0.398817	0.394590
City of El Paso	0.719830	0.719830	0.719830	0.696680	0.696677	0.672326	0.671097	0.633000	0.633000	0.653700
City of Horizon	0.229670	0.258900	0.287500	0.287500	0.310000	0.310000	0.304941	0.294019	0.294019	0.304420
City of Socorro	0.420670	0.443140	0.475940	0.497420	0.491594	0.482182	0.459595	0.497757	0.496757	0.496757
Town of Clint	0.342550	0.343350	0.375500	0.398030	0.413773	0.416914	0.394296	0.406803	0.406099	0.406099
School District Rates										
Anthony Ind. School District	1.674100	1.692300	1.700690	1.720071	1.700000	1.545050	1.181800	1.169100	1.200000	1.202000
Canutillo Ind. School District	1.606870	1.710000	1.700000	1.741537	1.734946	1.664996		1.292095	0.000000	1.292100
Clint Ind. School District	1.714800	1.794000	1.725460	1.710000	1.710000	1.685100	1.335050	1.335050	1.335050	1.335050
El Paso Ind. School District	1.171580	1.171579	1.571100	1.653500	1.673500	1.523500	1.203500	1.235000	1.235000	1.235000
Fabens Ind. School District	1.500000	1.578496	1.578500	1.578500	1.576781	1.512250	1.186500	1.258800	1.252900	1.238100
San Elizario Ind. School District	1.500000	1.577326	1.577330	1.571700	1.572600	1.447800	1.118940	1.108956	0.000000	1.160700
Socorro Ind. School District	1.58770	1.615500	1.602500	1.637700	1.627582	1.493689	1.168195	1.188194	1.179780	1.179690
Tornillo Ind. School District	1.599950	1.718100	1.515000	1.708200	1.699000	1.633300		1.351600	1.339100	1.336100
Ysleta Ind. School District	1.549580	1.555755	1.570480	1.757438	1.735903	1.540000	1.330000	1.330000	1.330000	1.330000
Special District Rates										
EPCO Emergency Service District No. 1	0.092570	0.095000	0.098870	0.097910	0.097310	0.093009	0.094000	0.097311	0.100000	0.100000
EPCO Emergency Service District No. 2	0.100000	0.100000	0.100000	0.100000	0.095969	0.089363	0.090010	0.100000	0.100000	0.100000
EPCO Tornillo Water Improvement Dist.	0.062700	0.062700	0.062700	0.066340	0.066340	0.066343	0.060716	0.074645	0.074645	0.078157
EPCO Water Authority (Horizon)	0.468690	0.468690	0.468690	0.468690	0.468693	0.468693	0.046869	0.468693	0.468693	0.468700
El Paso Community College	0.127500	0.131390	0.136360	0.136640	0.132844	0.120998	0.111967	0.106841	0.105670	0.107329
Hacienda Del Norte Water Imp. Dist.	0.440000	0.440000	0.455000	0.390000	0.373053	0.337532	0.271392	0.260263	0.252581	0.245937
Homestead Municipal Util. Dist. (2)	0.500000	0.440000	0.430000	0.420290	0.415386					
Lower Valley Water Authority	0.280000	0.280000	0.270440	0.256780	0.244392					
Westway Water Imp. District (2)						0.227266	0.214407	0.211415	0.209995	0.208491
Downtown Management District	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000

Source: City of El Paso Consolidated Tax Office.

Notes: Overlapping rates are those that apply to property owners within the County of El Paso. Not all overlapping rates apply to all County property owners; for example, although the County property tax rates apply to all County property owners, the City of El Paso rates apply only to those whose property is located within the City's geographic boundaries.

(1) These property tax rates are expressed in dollars per \$100 assessed valuation.

(2) These districts have been absorbed by the Public Service Board (PSB)

Table 7

**County of El Paso
Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts Expressed in Thousands)**

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Western Refining Company L.P.	\$372,015	1	1.10%			
Tenet Hospitals Limited	235,065	2	0.69%	59,752	7	0.33%
El Paso Electric Co	229,626	3	0.68%	210,103	1	1.15%
River Oaks Properties, LTD	189,984	4	0.56%	52,127	9	0.28%
Simon Property Group	182,874	5	0.54%	84,381	4	0.46%
Freeport-McMoran	148,727	6	0.44%			
Southwestern Bell Telephone Co	118,810	7	0.35%	190,376	2	1.04%
Cardinal Health 5 LLC	90,858	8	0.27%			
Texas Gas Service	65,351	9	0.19%			
El Paso Outlet Center Holding LLC	50,922	10	0.15%			
Phelps Dodge Refining Corp				69,786	5	0.38%
Refinery Holding Co. L.P.				63,095	6	0.34%
Chevron USA, Inc.				106,851	3	0.58%
Hoover Co.				57,572	8	0.31%
Texas Cable Partners, LP				43,838	10	0.24%
	<u>\$1,684,232</u>		<u>4.96%</u>	<u>\$937,881</u>		<u>5.11%</u>

Source: Central Appraisal District.

Table 8

County of El Paso
Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	Original Tax Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2001	62,970	(482)	62,488	59,949	95.20	2,137	62,086	
2002	66,263	(513)	65,750	63,217	95.40	2,048	65,265	99.26
2003	75,101	(1,173)	73,928	71,164	94.76	2,117	73,281	99.12
2004	79,471	(347)	79,124	76,113	95.77	2,191	78,304	98.96
2005	91,198	(657)	90,541	87,435	95.87	1,774	89,209	98.53
2006	97,536	(360)	97,176	93,985	96.36	832	94,817	97.57
2007	101,453	(96)	101,357	97,886	96.48	958	98,844	97.52
2008	107,298	(706)	106,592	103,165	96.15	974	104,139	97.70
2009	111,735	(695)	111,040	106,980	95.74	860	107,840	97.12
2010	114,629	(1,377)	113,252	107,044	93.38	3,511	110,555	97.62

Source: City of El Paso Consolidated Tax Office and El Paso County Auditor's Office.

Table 9

County of El Paso, Texas
Ratios of Outstanding Net Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	Governmental Activities				Percentage of Actual Property Value (3)	Per Capita (4)	Revenue Bonds (1) (5)	Total Primary Government (1)	Percentage of Personal Income (4)	Per Capita (4)
	General Obligation Bonds (1)	Certificates of Obligation (1)	Less: Funds Available in Debt Service Fund (1) (2)	Total (1)						
2001	66,788	27,905	845	93,848	0.51%	135.59	1,215	95,063	0.80%	137.34
2002	63,210	86,875	870	149,215	0.79%	213.91	1,199	150,414	1.61%	215.63
2003	57,720	83,590	903	140,407	0.73%	199.25	1,183	141,590	1.50%	200.93
2004	51,145	80,620	964	130,801	0.62%	183.18	1,167	131,968	1.39%	184.82
2005	44,360	77,140	1,309	120,191	0.53%	164.69	1,150	121,341	1.18%	166.27
2006	36,865	74,065	2,070	108,860	0.42%	144.17	1,133	109,993	1.02%	145.67
2007	29,365	70,645	3,054	96,956	0.28%	124.20	1,116	98,072	0.85%	125.63
2008	61,510	100,480	3,025	158,965	0.46%	200.20	1,098	160,063	1.25%	201.59
2009	56,560	98,495	2,305	152,750	0.45%	200.01	1,080	153,830	1.21%	201.42
2010	51,640	96,375	2,305	145,710	0.43%	188.47	1,052	146,762	1.15%	189.83

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Amounts expressed in thousands.

(2) Amounts available for repayment of general obligation bonds.

(3) See Table 5 for taxable property value data.

(4) Population and personal income data can be found in table 13.

(5) The 2001-2005 amounts include state issued bonds for which the county is paying back with user assessed fees.

Table 10

County of El Paso, Texas
Direct and Overlapping Debt
Governmental Activities
As of September 30, 2010
(Unaudited)
(Amounts Expressed in Thousands)

Jurisdiction	Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	\$148,015	100%	\$148,015
Total direct debt	<u>148,015</u>	<u>100</u>	<u>148,015</u>
Overlapping:			
Anthony Independent School District	3,654	100	3,654
Canutillo Independent School District	66,722	100	66,722
City of El Paso	866,869	100	866,869
City of Socorro	10,030	100	10,030
Clint Independent School District	115,733	100	115,733
El Paso County Water Authority (Horizon)	46,363	100	46,363
El Paso Independent School District	478,607	100	478,607
Fabens Independent School District	26,400	100	26,400
Lower Valley Water District	8,810	100	8,810
University Medical Center	259,058	100	259,058
San Elizario Independent School District	3,857	100	3,857
Socorro Independent School District	321,744	100	321,744
Tornillo Independent School District	12,875	100	12,875
Town of Anthony	6,230	100	6,230
Town of Horizon City	675	100	675
Ysleta Independent School District	253,138	100	253,138
El Paso CO WC&ID #4	5,564	100	5,564
Paseo Del Este MUD# 10	5,551	100	5,551
Total overlapping debt	<u>2,491,880</u>	<u>100</u>	<u>2,491,880</u>
Totals	<u>\$2,639,895</u>	<u>100%</u>	<u>\$2,639,895</u>

Source: County Auditor's Office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

Note: Overlapping governments are those taxing entities that are within the geographic boundaries of the County of El Paso.

Table 11

County of El Paso, Texas
 Legal Debt Margin Information
 Last Ten Fiscal Years
 (Unaudited)
 (Amounts Expressed in Thousands)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$916,636	\$946,856	\$967,232	\$1,054,970	\$1,127,963	\$1,297,251	\$1,487,654	\$1,627,943	\$1,688,311	\$1,688,311
Total net debt applicable to limit	93,848	149,215	140,407	130,801	120,191	108,860	96,956	158,965	152,750	145,710
Legal debt margin	\$822,788	\$797,641	\$826,825	\$924,169	\$1,007,772	\$1,188,391	\$1,390,698	\$1,468,978	\$1,535,561	\$1,542,601
Total net debt applicable to the limit as a percentage of debt limit	10.2%	15.8%	14.5%	12.4%	10.7%	8.4%	6.5%	9.8%	9.0%	8.6%

Legal Debt Margin Calculation for Fiscal Year 2010
 Assessed Value \$33,766,216
 Debt limit-5% of Assessed Value (1) \$1,688,311
 Debt Applicable to Limit: 148015
 Total bonded debt 148015
 Less: Amount available for repayment
 of general obligation bonds 2305
 Total net debt applicable to limit 145,710
 Legal debt margin \$1,542,601

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value.

Table 12

County of El Paso, Texas
Pledged-Revenue Coverage
Last Nine Fiscal Years
(Unaudited)

Water Revenue Bonds									
Plus:									
Intergovernmental									
Fiscal Year	Service Charges	Less: Operating Expenses	Net Operating Revenue	Interest Revenue	Revenue (Expenses)	Net Available Revenue	Debt Service		Coverage
							Principal	Interest	
2002	\$638,779	\$416,828	\$221,951	\$23,187	\$3,978,339	\$4,223,477	\$16,000	\$60,736	55.04
2003	695,995	553,335	142,660	13,933	297,246	453,839	16,000	59,950	5.98
2004	730,374	990,249	(259,875)	15,285	(33,463)	(278,053)	16,000	59,157	(3.70)
2005	757,244	936,453	(179,209)	33,225		(145,984)	17,000	58,353	(1.94)
2006	767,416	1,072,284	(304,868)	62,435		(242,433)	17,000	57,497	(3.25)
2007	805,117	994,454	(189,337)	72,664		(116,673)	17,000	56,639	(1.58)
2008	846,234	1,022,250	(176,016)	53,612		(122,404)	18,000	55,769	(1.66)
2009	876,766	1,031,372	(154,606)	25,124		(129,482)	18,000	54,850	(1.78)
2010	897,646	1,037,831	(140,185)	18,781		(121,404)	28,000	53,868	(1.48)

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses exclude interest and depreciation expenses. The coverage ratio is calculated by dividing net pledged revenue by the sum of principal and interest. This schedule prepared from fiscal year 2002, the year GASB Statement 34 was implemented.

Table 13

**County of El Paso, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2001	692,152	11,916,089	17,216	30.0	191,620	8.7
2002	697,562	9,361,980	13,421	30.0	198,813	8.4
2003	704,671	9,457,389	13,421	30.0	199,849	9.7
2004	714,040	9,516,011	13,327	30.4	205,974	7.2
2005	729,791	10,301,730	14,116	30.5	224,087	6.2
2006	755,085	10,749,390	14,236	30.9	240,251	6.8
2007	780,613	11,515,603	14,752	30.6	246,836	5.8
2008	794,021	12,771,828	16,085	31.3	239,297	6.6
2009	763,712	12,674,564	16,596	31.2	237,407	9.8
2010	773,125	12,801,404	16,558	30.6	244,157	9.7

Sources: Population by the Texas Department of State Health Services. Unemployment data provided by the Texas Workforce Commission. Per capita income, personal income, median age information and enrollment provided by the U.S. Census Bureau's American Community Survey.

Note: Population as of September 2010.

Table 14

**County of El Paso, Texas
Principal Employers
Last Two Fiscal Years**

Employer	2010			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Fort Bliss Civilian	32,371	1	11.5%	29,000	1	10.2%
T&T Staff Management LP	5,587	2	2.0%	6,100	5	2.2%
Tenet Hospital Ltd	3,053	3	1.1%	6,587	3	2.3%
Dish Network	2,610	4	0.9%			
University Medical Center	1,450	5	0.5%			
GC Services	2,019	6	0.7%			
Del Sol Medical Center	1,450	7	0.5%			
Texas Tech University Health Science Center	1,235	8	0.4%			
Automatic Data Processing Inc.	1,086	9	0.4%			
Redacts USA Inc.	1,085	10	0.4%			
El Paso Independent School District				8,505	2	3.0%
City of El Paso				6,400	4	2.3%
Ysleta Independent School District				6,066	6	2.1%
Socorro Independent School District				4,488	7	1.6%
University of Texas at El Paso				4,000	8	1.4%
County of El Paso				2,948	9	1.0%
El Paso Community College				2,500	10	0.9%
	51,946		18.46%	76,594		27.01%

Source: Texas Workforce Commission and the City of El Paso Office of Economic Development.

Note: Total employment is 281,404. Table should reflect comparison data from nine years ago; however, data was unavailable.

County of El Paso, Texas
 Full-time Equivalent County Government Employees by Function/Program,
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Years</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government (1)	413.0	434.0	440.0	459.5	452.5	458.5	478.0	483.0	517.0	510.0
Administration of justice (2)	411.5	457.0	470.5	479.0	486.0	516.5	557.0	565.5	597.5	587.5
Public safety	1,145.5	1,154.0	1,161.5	1,196.5	1,216.5	1,220.5	1,232.5	1,235.0	1,232.0	1,268.0
Health and welfare	26.5	26.5	27.5	26.5	22.0	23.5	28.0	27.0	32.0	34.0
Resource development	45.5	28.5	31.5	25.5	16.0	16.0	16.0	17.0	25.0	10.0
Culture and recreation	48.0	81.5	77.5	70.0	48.0	45.0	42.0	43.0	43.0	43.0
Public works	72.0	63.0	67.0	67.0	69.0	70.5	70.5	70.0	74.0	75.0
Grants	159.5	136.5	161.5	163.5	163.5	167.5	167.5	151.0	153.0	158.0
Total	2,321.5	2,381.0	2,437.0	2,487.5	2,473.5	2,518.0	2,591.5	2,591.5	2,673.5	2,685.5

Source: County Auditor's Office.

Notes:

- (1) Over the years, the County has added personnel to staff the demands of understaffed departments and for the administrative support of additional courts.
- (2) Personnel has been added to staff new courts and for the judicial support offices.

Table 16

County of El Paso, Texas
Operating Indicators by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Years								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government									
County Auditor									
Accounts Payable checks issued	35,583	36,811	36,783	35,693	33,713	28,645	28,480	26,502	26,717
Deposit warrants issued	11,424	11,619	11,353	11,037	10,527	10,866	11,196	12,073	10,633
Internal audit months completed	276	425	474	480	507	482	533	726	617
Domestic Relations Office									
Cases monitored	N/A	888	627	435	650	995	1,656	1,545	1,725
Cases referred to enforcement	N/A	138	266	193	123	322	324	159	235
Human Resources									
Tests administered	980	1,412	1,134	1,267	1,238	1,342	388	400	583
Tax Office (1)									
Auto titles issued	142,545	151,401	146,978	150,206	154,440	117,567	131,804	98,288	107,261
Auto registrations	483,799	490,956	498,868	524,849	565,175	448,616	494,675	433,708	443,845
Administration of justice									
District court level									
Civil cases filed	20,238	24,505	14,657	22,572	27,557	26,270	23,770	23,941	22,484
Civil case dispositions	19,609	22,257	15,396	18,855	19,354	20,052	21,740	23,244	22,209
Criminal cases filed	9,134	8,182	4,728	6,027	6,612	6,223	6,371	6,239	5,192
Criminal case dispositions	9,032	7,294	7,719	5,304	4,036	4,851	4,311	4,798	5,207
Juvenile cases filed	2,205	2,294	1,977	1,243	1,243	1,403	1,195	1,256	987
Juvenile case dispositions	2,233	2,135	2,839	1,276	1,276	1,277	1,160	1,118	910
County court level									
Civil cases filed	850	867	939	1,005	1,310	1,181	1,321	1,004	827
Civil case dispositions	1,009	801	745	572	929	1,279	1,376	1,086	881
Criminal cases filed	21,281	20,994	19,979	19,499	17,135	17,209	17,820	14,214	12,856
Criminal case dispositions	19,852	22,218	20,423	18,166	17,119	16,432	17,994	17,959	13,601
Probate and Mental Health cases filed	2,493	2,487	3,861	2,576	2,614	2,997	2,321	2,370	2,374
Probate and Mental Health hearings	4,625	5,288	5,682	5,754	4,152	5,836	5,864	6,213	6,275
Justice of the Peace court level									
Civil cases filed	6,365	5,921	5,557	4,454	4,876	5,342	8,397	7,355	6,822
Civil case dispositions	3,124	3,061	2,991	2,457	1,615	2,314	3,961	4,954	5,526
Criminal cases filed	65,695	68,527	68,891	65,662	66,761	70,429	74,109	77,565	65,443
Criminal case dispositions	61,794	53,615	50,713	53,310	64,922	53,494	61,410	63,071	51,883
Public safety									
Jail Facilities									
Total prisoner days	880,184	905,778	922,938	887,460	841,266	859,013	865,427	793,238	756,743
Cost per prisoner day	\$47.22	\$52.21	\$56.04	\$57.59	\$58.98	\$63.23	\$68.15	\$70.69	\$106.92
Law Enforcement									
Citations filed	6,786	7,883	7,554	8,700	10,273	10,908	11,828	17,538	11,784
Health and welfare									
General Assistance									
Number of pauper burials/cremations	173	178	177	191	185	197	202	151	
Applications approved for assistance	6,437	5,799	5,262	4,169	4,825	5,373	5,762	3,800	
Medical Examiner									
Number of autopsies	508	534	515	545	655	529	528	469	426
Number of investigations	2,694	2,441	2,660	2,542	2,137	2,035	3,671	3,033	3,109

(continued)

Table 16

County of El Paso, Texas
 Operating Indicators by Function/Program
 Last Eight Fiscal Years

Function/Program	Fiscal Years								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Resource development									
Agricultural co-op extension									
Number of educational presentations	671	2,167	3,711	1,597	N/A	2,394	2,442	2,873	2,017
Number of participants in educational presentations	16,038	26,625	38,524	29,676	N/A	54,048	56,824	91,601	111,511
Culture and recreation									
Parks and recreation									
Golf memberships sold	1,407	455	616	625	681	661	257	921	1,044
Number of golf tournaments	85	82	80	77	69	73	75	50	56
Pool rentals	58	66	73	46	29	27	30	30	24
Public works									
Road and Bridge									
Miles of roads chip sealed	23.7	35.8	20.6	16.3	19.0	15.6	12.5	14	25.4
Miles of roads reconstructed	11.3	6.7	3.4	6.8	0.8	3.6	0.2	3.3	9.2
Miles of road shoulders paved	14.6	11.0	2.4	4.6	8.6	10.5	7.7	5	4
Miles of road overlay		9.5	8.4	8.2			7.16	10.3	11.8

(concluded)

Source: Various County departments. Texas Office of Court Administration for Administration of Justice data.

Notes: Resource development indicators are estimates. Indicators are not available for the community services function. Data not available for some functions in some years.

(1) Tax Office data is reported based on the State's fiscal year, which is September-through August, for 2002 through 2005, thereafter Tax Office data is reported based on a calendar year.

Table 17

County of El Paso, Texas
Capital Asset Statistics by Function/Program
Last Nine Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>								
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government									
Touchscreen voting machines	143	143	143	143	143	143	95	135	1,353
Administration of justice									
Courtroom video projection systems	12	14	26	26	26	27	27	27	24
Public safety									
Sheriff stations	3	3	3	3	3	3	3	3	3
Sheriff patrol vehicles	103	103	95	110	122	133	184	120	118
Constable vehicles	16	16	14	15	14	24	37	39	36
Community services									
Transit buses and vans	5	5	4	7	7	8	5	9	12
Culture and recreation									
County parks	6	6	8	8	8	8	8	8	8
Golf courses	1	1	1	1	1	1	1	1	1
Swimming pools	3	3	3	3	3	3	3	3	3
County libraries	1	1	1	1	0	0	0	0	0
Coliseum	1	1	1	1	1	1	1	1	1
Equestrian center	1	1	1	1	1	1	1	1	1
Public works									
Bridges	23	23	23	23	23	23	23	23	23
Roads	597	657	633	699	727	739	777	777	881

Source: Various County departments and County fixed asset reports.

Notes: Capital asset indicators are not available for the health and welfare or the resource development function.

