

Statistical Section



CITY OF DALLAS, TEXAS

**STATISTICAL SECTION
(UNAUDITED)
NOT COVERED BY AUDITORS' OPINION**

The statistical section includes ten-year trend data for revenues, expenditures, taxes, debt ratios and certain supplemental data. It is subdivided into the following categories:

I. GENERAL HISTORY	Tables 1-5	Pages 127-129
II. ASSESSMENTS AND TAXES	Tables 6-11	Pages 130-133
III. LONG-TERM DEBT	Tables 12-16	Pages 134-139
IV. MISCELLANEOUS	Tables 17-20	Pages 140-144

CITY OF DALLAS, TEXAS

ELECTED OFFICIALS

<u>City Council</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Laura Miller Mayor-Place 15	7 Years, 5 Months	June, 2007	Former Journalist
Donald W. Hill Mayor Pro Tem Councilmember- Place 5	6 Years, 5 Months	June, 2007	Attorney
Dr. Elba Garcia Deputy Mayor Pro Tem Councilmember-Place 1	4 Years, 5 Months	June, 2007	Dentist
Pauline Medrano Councilmember-Place 2	5 Months	June, 2007	Civic Leader
Ed Oakley Councilmember- Place 3	4 Years, 5 Months	June, 2007	Property Manager Caven Enterprises
Dr. Maxine Thornton-Reese Councilmember-Place 4	6 Years, 5 Months	June, 2007	Retired Educator
Steve Salazar Councilmember-Place 6	2 Years, 5 Months	June, 2007	Attorney
Leo V. Chaney Councilmember Place 7	6 Years, 5 Months	June, 2007	Comm. Relations Specialist
James L. Fantroy Councilmember-Place 8	5 Years, 6 Months	June, 2007	Entrepreneur
Gary Griffith Councilmember-Place 9	2 Years, 5 Months	June, 2007	Foundation Executive
Bill Blaydes Councilmember-Place 10	2 Years, 5 Months	June, 2007	Commercial Real Estate Broker
Linda Koop Councilmember -Place 11	5 Months	June, 2007	Civic Leader
Ron Natinsky Councilmember-Place 12	5 Months	June, 2007	Retired Businessman and Entrepreneur
Mitchell Rasansky Councilmember-Place 13	4 Years, 5 Months	June, 2007	Banking & Real Estate Investments
Angela Hunt Councilmember-Place 14	5 Months	June, 2007	Attorney

CITY OF DALLAS, TEXAS

APPOINTED OFFICIALS

<u>Name</u>	<u>Position and Length of Time in this Position</u>	<u>Length of Employment with City of Dallas</u>	
Mary K. Suhm	City Manager for	4 Months	27 Years, 5 Months
Thomas P. Perkins, Jr.	City Attorney for	3 Months	6 Years, 3 Months
Shirley Acy	City Secretary for	7 Years	32 Years, 1 Month
Paul T. Garner	Interim City Auditor for	11 Months	5 Years, 2 Months
Nathan McClellan	City Treasurer for	2 Months	2 Months

CERTIFIED PUBLIC ACCOUNTANTS

KPMG LLP
Hopkins & Associates
Logan & Associates, P.C.
Marilou Martinez-Stevens, CPA & Associates, P.C.

BOND COUNSEL

Vinson & Elkins L.L.P.
West & Gooden, P. C.
McCall, Parkhurst & Horton L.L.P.
Delgado, Acosta, Braden & Jones, P.C.

FINANCIAL ADVISORS

First Southwest Company
Estrada Hinojosa & Company, Inc.

CITY OF DALLAS, TEXAS

SECTION ONE: GENERAL HISTORY (UNAUDITED)
GOVERNMENT-WIDE EXPENSES BY FUNCTION ⁽¹⁾
(in thousands)General Government

Fiscal Year	General Government	Public Safety	Streets, Street Lighting and Sanitation	Environmental and Health Services	Public Works/Transportation/Equipment and Building Sv	Culture and Recreation	Housing	Human Service	Debt Svc	Total General Government
2002	\$138,324	\$482,106	\$153,659	\$24,807	\$80,105	\$118,904	\$3,382	\$19,160	\$52,779	\$1,073,226
2003	148,380	533,689	129,552	26,012	41,416	109,886	1,308	31,781	34,862	\$1,056,886
2004	138,258	532,891	130,377	26,960	61,268	113,135	1,515	31,750	34,161	\$1,070,315
2005	153,096	515,936	123,289	25,777	68,765	114,398	1,398	27,536	44,854	\$1,075,049

Business-Type

Fiscal Year	Water Utilities	Convention Center	Airport	Municipal Radio	Building Inspection	Total Business-Type
2002	\$294,685	\$68,672	\$32,089	\$3,095	\$11,389	\$409,930
2003	290,327	69,641	33,991	2,914	14,105	\$410,978
2004	341,238	86,051	41,499	3,789	20,428	\$493,005
2005	309,957	80,923	42,249	3,265	19,027	\$455,421

SECTION ONE: GENERAL HISTORY (UNAUDITED)
GOVERNMENT-WIDE REVENUES ⁽¹⁾
(in thousands)Program Revenues

Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Program Revenues
2002	\$566,741	\$88,524	\$27,393	\$682,658
2003	577,913	56,641	126,002	\$760,556
2004	632,316	73,925	88,710	\$794,951
2005	684,821	65,153	49,162	\$799,136

General Revenues

Fiscal Year	Taxes	Investment Income	Miscellaneous	Total General Revenues
2002	\$816,923	\$22,184	\$4,913	\$844,020
2003	822,652	28,608	9,598	\$860,858
2004	814,544	22,127	29,984	\$866,655
2005	838,120	34,732	17,226	\$890,078

Sources: ⁽¹⁾ FY 2005 Government-wide Financials, FY 2004 Comprehensive Annual Financial Report

Note: City of Dallas first applied GASB Statement No.34 in fiscal year 2002; therefore, government-wide financial information for years prior to fiscal year 2002 is not available.

TABLE 2

CITY OF DALLAS, TEXAS

SECTION ONE: GENERAL HISTORY (UNAUDITED)
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION ⁽¹⁾
 (in thousands)
 LAST TEN FISCAL YEARS⁽²⁾

Fiscal Year	General Government	Public Safety	Streets, Street Lighting and Sanitation	Environmental and Health Services	Public Works/ Transportation/ Equipment and Building Svc	Culture and Recreation	Housing	Human Services	Debt Svc	Total
1996	\$87,618	\$333,000	\$79,873	\$18,123	\$32,544	\$72,779	\$472	\$17,538	\$106,854	\$ 748,413
1997	96,367	347,489	79,506	18,480	35,151	75,657	474	16,126	106,425	775,675
1998	106,582	368,888	82,895	19,900	38,144	81,680	1,103	15,456	111,855	826,503
1999	132,461	383,300	89,990	21,561	14,836	90,399	1,102	18,623	121,570	895,548
2000	127,494	403,578	105,505	23,177	36,767	96,639	1,853	30,283	130,905	956,201
2001	138,084	449,533	111,830	23,600	43,514	97,327	2,539	23,222	132,264	1,021,913
2002	137,593	462,375	113,741	23,819	41,893	103,904	3,236	18,613	134,104	1,039,278
2003	127,974	480,288	116,422	23,409	39,158	99,145	1,190	28,601	129,761	1,045,948
2004	131,052	484,283	117,936	24,501	47,317	101,347	1,377	28,854	128,482	1,065,148
2005	142,182	508,518	120,467	25,467	43,228	102,529	1,348	27,068	154,401	1,125,208

TABLE 3

RATIO COMPOSITION OF GOVERNMENTAL
 EXPENDITURES BY FUNCTION ⁽¹⁾ (UNAUDITED)
 LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Streets, Street Lighting and Sanitation	Environmental and Health Services	Public Works/ Transportation/ Equipment and Building Svc	Culture and Recreation	Housing	Human Services	Debt Svc	Total
1996	11.7	44.5	10.6	2.4	4.4	9.7	.1	2.3	14.3	100.0
1997	12.4	44.8	10.3	2.3	4.5	9.8	.1	2.1	13.7	100.0
1998	13.2	44.1	9.9	2.4	4.6	10.3	.1	1.9	13.5	100.0
1999	15.6	42.4	9.9	2.4	4.0	9.7	.1	2.4	13.5	100.0
2000	13.3	42.3	11.0	2.4	3.8	10.0	.2	3.2	13.8	100.0
2001	13.5	44.0	10.9	2.3	4.3	9.5	.3	2.3	12.9	100.0
2002	13.3	44.7	11.0	2.3	4.0	10.0	.3	1.8	12.6	100.0
2003	13.0	46.0	11.0	2.0	4.0	8.9	.1	2.0	13.0	100.0
2004	12.4	45.3	11.1	1.2	5.5	9.5	.1	2.7	12.2	100.0
2005	12.6	45.2	10.7	2.3	3.8	9.1	.1	2.4	13.8	100.0

⁽¹⁾ Includes General, Debt Service, and Special Revenue Funds.

⁽²⁾ Figures provided by the City of Dallas, Controller's Office, Financial Reporting Section.

Unaudited – See accompanying independent auditors' report

TABLE 4

CITY OF DALLAS, TEXAS

GENERAL REVENUES BY SOURCE ⁽¹⁾ (UNAUDITED)
(in thousands)
LAST TEN FISCAL YEARS⁽³⁾

Fiscal Year	Ad Valorem Tax	Sales Tax	Franchise Tax	Licenses And Permits	Inter-governmental	Service To Others	Fines and Forfeitures	Interest	Other	Total
1996	\$294,370	\$164,550	\$ 85,389	\$2,877	\$46,265	\$ 87,329	\$22,810	\$ 8,958	\$14,012	\$ 726,560
1997	308,050	173,032	88,314	2,870	52,859	84,615	26,077	8,644	15,243	759,704
1998	327,100	188,817	92,433	2,878	56,459	83,977	30,018	7,373	20,455	809,510
1999	353,195	195,402	94,848	2,979	59,109	101,007	31,977	6,251	24,805	869,573
2000	375,377	216,933	96,802	2,972	53,546	107,588	34,327	13,141	26,112	926,798
2001	403,373	210,749	124,801	2,881	55,484	110,095	36,251	9,276	35,238	988,148
2002	428,703	194,133	122,029	2,804	77,576	122,565	32,990	10,144	19,850	1,010,794
2003	451,628	183,229	115,751	3,011	57,537	131,023	32,065	8,319	22,767	1,005,330
2004	456,403	194,989	114,313	3,044	73,925	140,116	30,242	4,976	43,734	1,061,742
2005	479,723	198,441	111,919	2,911	65,153	148,733	31,535	5,944	50,664	1,095,023

TABLE 5

RATIO COMPOSITION OF GENERAL REVENUES BY SOURCE ⁽¹⁾ (UNAUDITED)
LAST TEN FISCAL YEARS

Fiscal Year	Ad Valorem Tax	Sales Tax	Gross Receipts Tax	Licenses And Permits	Inter-governmental	Service To Others	Fines and Forfeitures	Interest	Other	Total
1996	40.1	22.6	11.8	.4	6.4	12.0	3.1	1.2	2.4	100.0
1997	40.5	22.8	11.6	.4	7.0	11.1	3.4	1.2	2.0	100.0
1998	40.4	23.3	11.4	.4	7.0	10.4	3.7	0.9	2.5	100.0
1999	40.6	22.5	10.9	.3	6.8	11.6	3.7	0.7	2.9	100.0
2000	40.5	23.4	10.4	.4	5.8	11.6	3.7	1.4	2.8	100.0
2001	40.8	21.3	12.6	.3	5.6	11.1	3.7	0.9	3.7	100.0
2002	42.7	18.4	11.6	.3	7.5	11.7	3.1	0.8	3.9	100.0
2003	45.0	17.8	11.2	.3	5.7	12.7	3.2	1.5	2.6	100.0
2004	43.2	18.0	10.6	.3	7.1	13.3	2.8	1.1	3.6	100.0
2005	43.8	18.1	10.2	.3	5.9	13.6	2.9	0.5	4.7	100.0

⁽¹⁾ Includes General, Special Revenue, and Debt Service Funds.

⁽²⁾ Figures provided by the City of Dallas, Controller's Office- Financial Reporting Section.

Unaudited – See accompanying independent auditors' report

TABLE 6

CITY OF DALLAS, TEXAS

SECTION TWO: ASSESSMENTS AND TAXES
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (UNAUDITED)
 (per \$100 assessed valuation)
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>City⁽¹⁾</u>	<u>School⁽¹⁾</u>	<u>County⁽²⁾</u>	<u>DCED⁽³⁾</u>	<u>Hospital⁽²⁾ District</u>	<u>Junior⁽²⁾ College</u>	<u>Total</u>
1996	.6722	1.4181	.2161	---	.1996	.0521	2.5581
1997	.6701	1.4605	.2100	---	.1941	.0521	2.5868
1998	.6516	1.4605	.1972	---	.1799	.0521	2.5392
1999	.6491	1.4605	.1960	---	.1960	.0500	2.5516
2000	.6675	1.4605	.1960	---	.1960	.0500	2.5700
2001	.6675	1.5478	.1960	---	.2540	.0500	2.7253
2002	.6675	1.5475	.1960	---	.2540	.0600	2.7250
2003	.6998	1.5875	.1960	---	.2540	.0600	2.7973
2004	.6998	1.6395	.2039	---	.2540	.0778	2.8750
2005	.7197	1.6694	.2094	---	.2540	.0803	2.9328

TABLE 7

PROPERTY TAX LEVIES (UNAUDITED)
 (in thousands)
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>City⁽¹⁾</u>	<u>School⁽¹⁾</u>	<u>County⁽²⁾</u>	<u>DCED⁽³⁾</u>	<u>Hospital⁽²⁾ District</u>	<u>Junior⁽²⁾ College</u>	<u>Total</u>
1996	\$ 294,362	\$ 506,833	\$ 171,705	---	\$ 158,566	\$ 39,934	\$1,173,173
1997	307,435	546,880	175,624	---	162,307	41,707	1,236,141
1998	327,091	578,794	191,259	---	174,462	43,895	1,321,389
1999	353,459	635,513	208,048	---	208,098	49,783	1,459,702
2000	374,529	697,791	208,084	---	204,064	54,584	1,538,290
2001	401,692	856,940	242,377	---	344,100	53,822	1,921,831
2002	435,333	849,703	241,309	---	312,690	76,722	1,915,735
2003	465,252	889,178	248,896	---	322,522	76,099	2,001,947
2004	465,379	948,740	264,290	---	329,229	107,927	2,115,565
2005	486,372	980,398	264,337	---	329,287	108,551	2,168,946

(1) Figures provided by the City of Dallas, Cash and Debt Management.

(2) Figures provided by the Dallas County Tax Office

(3) Dallas County Education District Tax (DCED) was enacted by the Texas State Legislature in the 1991 Tax Year

Unaudited – See accompanying independent auditors' report

TABLE 8

CITY OF DALLAS, TEXAS

PROPERTY TAX REVENUES (UNAUDITED)
(in thousands)⁽¹⁾
LAST TEN FISCAL YEARS

Fiscal Year	Revenues					Accumulated Delinquent Taxes		
	Current Tax Levy	Current Taxes	Percent of Current Tax Levy Collected During Year	Prior Year Taxes	Total	Percent of Current Tax Levy	Amount	Percent of Current Levy
1996	\$ 294,362	\$ 285,247	96.90	\$ 5,581	\$ 290,828	99.80	\$30,428	10.34
1997	307,435	298,029	96.94	6,235	304,264	98.97	31,240	10.16
1998	327,091	315,457	96.44	7,229	322,686	98.65	33,167	10.14
1999	353,459	342,041	96.77	6,716	348,757	98.67	38,091	10.78
2000	374,529	365,496	97.59	5,830	371,327	99.15	40,511	10.85
2001	401,692	392,675	97.76	5,033	397,708	99.01	29,894	7.44
2002	435,333	418,117	96.05	5,766	423,883	97.37	33,195	7.63
2003	465,252	446,947	96.06	5,275	452,202	97.19	38,087	8.19
2004	465,379	448,923	96.46	6,536	455,459	97.87	38,897	8.36
2005	486,372	471,205	96.88	6,235	477,440	98.16	40,173	8.26

TABLE 9

ASSESSED AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY (UNAUDITED)
(in thousands)⁽¹⁾
LAST TEN TAX YEARS

Tax Year	Property Value Taxable Value	Estimated Market Value	Percentage of Taxable Value to Estimated Market Value
1996	\$ 46,078,636	\$ 55,346,928	83.3
1997	50,198,483	59,812,828	83.9
1998	54,453,754	62,528,586	87.1
1999	56,109,157	68,592,128	81.8
2000	60,178,612	73,759,701	81.6
2001	65,218,426	80,550,940	81.0
2002	66,483,637	83,264,266	79.8
2003	66,501,655	83,780,949	79.4
2004	67,579,878	85,663,158	78.9
2005	70,843,802	89,954,729	78.8

⁽¹⁾ Figures provided by the City of Dallas, Cash and Debt Management.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

SPECIAL ASSESSMENT COLLECTIONS ⁽¹⁾ (UNAUDITED)
(in thousands) LAST TEN FISCAL YEARS⁽³⁾

Fiscal Year	Current Assessments Due ⁽²⁾	Current Assessments Collected	Collections As Percentage of Amount Due	Total Outstanding Assessments
<u>1996</u>	<u>\$ 1,412</u>	<u>990</u>	<u>70.1</u>	<u>\$4,073</u>
1997	970	634	65.4	3,523
1998	1,083	1,136	104.9	3,757
1999	843	898	106.5	844
2000	706	1,076	152.4	1,689
2001	743	929	125.0	1,547
2002	806	906	112.4	4,546
2003	515	609	118.2	7,971
2004	597	641	107.3	11,718
2005	791	439	55.5	4,092

⁽¹⁾ Special assessment collections are accounted for in the Capital Project Funds.

⁽²⁾ These are estimated current assessments due.

⁽³⁾ Figures provided by City of Dallas.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

TABLE 11

PRINCIPAL TAXPAYERS ⁽¹⁾ (UNAUDITED)

<u>Principal Taxpayers</u>	<u>Type of Business</u>	<u>2005 Total Taxable Value (in \$ 000's)</u>	<u>Percentage Of Total Assessed Valuation</u>
Raytheon/Texas Instruments	Electronics Manufacturer	\$1,126,897	1.59 %
Southwestern Bell/Cingular	Telephone Utility	1,028,234	1.45
Texas Utilities	Electric Utility	757,441	1.06
Crescent Real Estate	Real Estate/Developer	624,504	0.88
Southwest Airlines	Air Transportation	535,959	0.76
Trammel Crow/Anatole Partners	Developer	280,543	0.40
Galleria Mall Investors LP	Developer	225,151	0.32
PC Village Apartments	Developer	220,238	0.31
Northpark Land Partners	Developer	217,078	0.31
Metropolitan Life Ins. Co.	Insurance	<u>213,260</u>	<u>0.30</u>
		<u>\$5,229,305</u>	<u>7.38 %</u>

⁽¹⁾ These figures are based on name searches of the 2005 City of Dallas certified tax roll, Dallas County Tax Office.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS
SECTION THREE: LONG-TERM DEBT
RATIOS OF NET GENERAL LONG-TERM DEBT TO ASSESSED VALUE
AND NET GENERAL LONG-TERM DEBT PER CAPITA (UNAUDITED)
(in thousands)
LAST TEN FISCAL YEARS⁽¹⁾

Fiscal Year	Population	Assessed Value	Net General Long-term Debt			Net General Long-term Debt	
			Total	Less Sinking Fund	Net	Percentage Of Assessed Value	Per Capita
1996	1,039	45,078,636	\$643,539 ⁽²⁾	3,477	\$ 640,062	1.42	616.04
1997	1,047	50,198,183	644,873 ⁽³⁾	3,282	641,591	1.28	612.79
1998	1,052	54,453,754	651,998 ⁽⁴⁾	5,758	646,240	1.19	614.30
1999	1,075	56,109,157	700,167 ⁽⁵⁾	3,760	696,407	1.24	647.82
2000	1,083	60,178,612	694,591 ⁽⁶⁾	5,018	689,573	1.15	636.72
2001	1,200	65,218,430	773,403 ⁽⁷⁾	15,120	758,283	1.16	631.90
2002	1,208	66,483,637	791,213 ⁽⁸⁾	7,747	783,466	1.18	648.56
2003	1,211	66,501,655	739,543 ⁽⁹⁾	9,837	729,706	1.09	601.20
2004	1,215	67,579,878	852,222	15,992	836,230	1.24	688.25
2005	1,232	70,843,802	1,357,657	13,236	1,344,421	1.90	1,091.25

⁽¹⁾ Figures provided by the City of Dallas, Controller's Office, Financial Reporting Section, and the North Central Texas Council of Governments.

⁽²⁾ Includes \$12,704 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$3,401 recorded in the Enterprise Funds (Convention Center).

⁽³⁾ Includes \$14,617 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$2,685 recorded in the Enterprise Funds (Convention Center).

⁽⁴⁾ Includes \$16,710 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$1,998 recorded in the Enterprise Funds (Convention Center).

⁽⁵⁾ Includes \$18,999 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$1,343 recorded in the Enterprise Funds (Convention Center).

⁽⁶⁾ Includes \$21,503 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$767 recorded in the Enterprise Funds (Convention Center).

⁽⁷⁾ Includes \$24,242 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$259 recorded in the Enterprise Funds (Convention Center).

⁽⁸⁾ Includes \$19,572 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$165 recorded in the Enterprise Funds (Convention Center).

⁽⁹⁾ Includes \$5,488 accreted interest on capital appreciation bonds excluding General Obligation Bonds of \$84 recorded in the Enterprise Funds (Convention Center).

CITY OF DALLAS, TEXAS

LEGAL DEBT MARGIN
September 30, 2005 (UNAUDITED)
(in thousands)

Assessed Value	<u>\$70,843,802</u>
Constitutional and Charter Debt Limit: 10% of Assessed Value ⁽¹⁾	\$ 7,084,380
Amount of Debt Applicable to Debt Limit:	
General Long-term Debt	<u>1,357,657</u>
Legal Debt Margin	<u>\$ 5,726,723</u>

CITY TAX RATE DISTRIBUTION (UNAUDITED)
LAST FIVE FISCAL YEARS
(Per \$100 of Assessed Value)

	2005	2004	2003	2002	2001
General Fund	\$0.5483	\$0.5243	\$0.5111	\$0.4780	\$0.4723
Debt Service Fund	<u>0.1714</u>	<u>0.1755</u>	<u>0.1887</u>	<u>0.1895</u>	<u>0.1952</u>
Total City Tax Rate	<u>\$0.7197</u>	<u>\$0.6998</u>	<u>\$0.6998</u>	<u>\$0.6675</u>	<u>\$0.6675</u>

⁽¹⁾ Chapter XXI, Section 3 of the City of Dallas Charter states, "The maximum bonded indebtedness of the City outstanding at any one time, and payable from taxation, shall not exceed 10% of the total assessed valuation of property shown by the last assessment roll of the City." (p. 79)

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

DIRECT AND OVERLAPPING DEBT (UNAUDITED)

September 30, 2005

(in thousands, except ratio data)

	Net General Long-Term Debt	Percentage ⁽²⁾ Of Debt Applicable to City of Dallas	Overlapping Bonded Debt
City of Dallas	\$1,327,253⁽¹⁾	100.00%	\$1,327,253⁽¹⁾
Cityplace Tax Increment Financing District	13,140	100.00%	13,140
Carrollton-Farmers Branch Independent School District	343,620	2.58%	8,865
Collin County	278,365	7.51%	20,905
Collin County Community College District	39,225	7.51%	2,946
Coppell Independent School District	111,224	0.29%	323
Dallas County	190,715	54.25%	103,463
Dallas County Community College District	106,935	54.25%	58,012
Dallas county Hospital District	0	54.25%	0
Dallas Independent School District	1,262,609	90.69%	1,145,060
Denton County	171,408	1.67%	2,863
Duncanville Independent School District	199,763	35.77%	71,455
Garland Independent School District	452,019	1.97%	8,905
Grand Prairie Independent School District	274,362	4.79%	13,142
Highland Park Independent School District	62,060	9.22%	5,722
Irving Independent School District	390,430	1.91%	7,457
Lancaster Independent School District	121,012	0.62%	750
Mesquite Independent School District	376,216	0.45%	1,693
Plano Independent School District	727,900	10.26%	74,683
Richardson Independent School District	414,666	59.89%	248,343
Wilmer-Hutchins Independent School District	1,965	42.93%	844
Total District and Overlapping G.O. Tax Debt			\$3,115,823
Ratio of Direct and Overlapping G.O. Tax Debt to Taxable Assessed Valuation			4.40%
Per Capita Overlapping G.O. Tax Debt			2,546 ⁽³⁾

(1) Debt, excluding accreted interest and tax increment financing district bonds repayable from ad valorem taxes.

(2) Source: Municipal Advisory Council of Texas.

(3) Based on 2004 population estimate of 1,224,000.

Unaudited – See accompanying independent auditors' report

TABLE 15

CITY OF DALLAS, TEXAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (UNAUDITED)
(in thousands)
LAST TEN FISCAL YEARS

Fiscal Year	<u>Debt Service</u>		Total Debt	General Expenditures ⁽¹⁾	Ratio of Debt Service to Expenditures (Percent)
	Principal	Interest			
1996	\$ 71,566	\$ 35,288	\$ 106,854	\$ 748,413	14.3
1997	72,079	34,346	106,425	775,675	13.7
1998	77,273	34,582	111,855	826,503	13.5
1999	86,690	34,880	121,570	903,709	13.5
2000	86,129	38,391	124,520	956,201	13.0
2001	85,692	37,495	123,187	1,021,913	12.1
2002	82,081	50,150	132,231	1,039,278	12.8
2003	92,654	33,867	126,521	1,045,948	12.1
2004	90,256	38,226	128,482	1,065,148	12.0
2005	106,130	48,271	154,401	1,125,208	13.7

⁽¹⁾ Includes General, Special Revenue, and Debt Service Funds.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

DALLAS WATER UTILITIES REVENUE BOND COVERAGE (UNAUDITED)
 YEAR ENDED SEPTEMBER 30, 2005
 (in thousands)

<u>Net Revenues</u>	
Cash receipts:	
Customer charges	\$365,289
Interest earned	7,773
Other receipts	<u>151</u>
Total cash receipts	<u>373,213</u>
Operating disbursements:	
Personal services	65,239
Supplies and materials	73,801
Contractual and other services	53,076
Operating transfers	<u>1,102</u>
operating disbursements	<u>193,218</u>
Net revenues available for debt service	<u>\$179,995</u>
<u>Reconciliation to Net Income</u>	
Net Income	\$ 89,858
Add (deduct):	
Depreciation/amortization	63,144
Net increase in fair value of investments	(288)
Cash generated from non-revenue sources	62
Interest expense	36,243
Operating Transfers	(2,169)
Street Rental & Equipment Notes	14,926
Bad Debt Expense	0
Accrued items – receivables	(6,520)
- Capital contributions	(18,789)
- Personal services	(2,476)
- Change in NPO	7,361
-Supplies and materials	(1,180)
-Other expenses	<u>(177)</u>
Net revenues available for debt service	<u>\$ 179,995</u>
<u>Annual Principal and Interest Requirements</u>	
Maximum future year (2007)	\$ 130,435
Average of all future years (2006-2030)	\$ 76,619
<u>Revenue Bond Coverage</u>	
Maximum	1.38
Average	2.35

Notes:

- Revenue bond ordinances, under which all Water Utilities revenue bonds are issued, require a level of net revenues for the preceding year ended September 30 (or 12 consecutive months out of the last 15) equal to at least 1.25 times average annual principal and interest requirements of outstanding and proposed additional revenue bonds, as a condition for issuance of additional bonds ("revenue bond coverage"). A Rate Covenant stated in the same ordinances, requires the City to maintain Water Utilities customer service rates and charges which are sufficient each year to produce net revenues at least equal to 1.25 times maximum annual principal and interest requirements scheduled in any future year, and to pay all Water Utilities operation and maintenance expenses and other obligations.
- In computing net revenues available for debt service, the term "net revenues of the system" as used in Water Utilities revenue bond ordinances is interpreted as cash basis receipts less operating disbursements.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

DALLAS WATER UTILITIES REVENUE BOND COVERAGE (UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2005
(in thousands)
LAST TEN FISCAL YEARS

The following table provides historical data pertaining to revenue bond coverage of maximum year principal and interest requirements at September 30 for each of the last ten years:

Fiscal Year	Cash Receipts	Operating Disbursements	Net Cash Available for Debt Service	Maximum Principal	Year Interest	Requirements Total	Coverage of Maximum Year
1996	307,895	146,603	161,292	59,780	34,596	94,376	1.71
1997	301,390	149,881	151,509	60,080	44,492	104,572	1.45
1998	325,748	156,850	168,898	63,185	40,914	104,099	1.62
1999	326,565	161,046	165,519	66,260	46,245	112,505	1.47
2000	355,121	178,330	176,791	65,025	46,208	111,233	1.59
2001	347,086	185,206	161,880	63,500	43,765	107,265	1.51
2002	336,167	192,539	143,628	65,010	45,182	110,192	1.25
2003	333,407	187,547	141,930	59,565	50,252	109,817	1.29
2004	356,440	201,568	154,872	65,550	57,670	123,220	1.26
2005	373,213	193,218	179,995	74,660	55,761	130,421	1.38

Additional Notes:

- In August, 2004, the Dallas City Council authorized a ten-year commercial paper program for Dallas Water Utilities, to increase the Series B Notes to an aggregate principal amount of \$200,000 and increase the Series C Notes to an aggregate principal amount of \$100,000, including an additional coverage provision encompassing the requirements of commercial paper, with a required minimum coverage of 110%. Coverage under this provision was 124% as of September 30, 2005.
- Revenue bond ordinances relating to Water Utilities require maintenance of reasonable insurance for coverage, and annual reporting of compliance. The City's property insurance program satisfies ordinance requirements. As of September 30, 2005, all insurance premiums have been paid to the insurer as they became due. The City does not purchase public liability insurance; however, a funded self-insurance liability program is maintained for claims for which the City is liable. For projects under construction, the contractor is required to carry appropriate insurance and provide satisfactory evidence to the City.
- In April 2005 the City issued \$235,805 in Waterworks and Sewer System Revenue Refunding and Improvement Bonds Series 2005 with interest of 5.00%, interest and principal payments totaling from \$1,965 through \$14,119 in fiscal years 2005 through 2024. Series 2005 was issued to retire \$173,000 in commercial paper notes (\$161,000 issued in FY04 and \$12,000 issued in FY05), and the remaining approximately \$63,000 was used for refunding Series 1999 and Series 2000 to refund certain maturities. A bid premium of \$19,007 was realized by the City. The refunding was issued with an accounting loss of \$7,987. The proceeds of the bonds were used to advance refund \$74,490 in Series 1999 & 2000 bonds to obtain an economic gain of \$3,978 and reduced in effect the aggregate debt service payments by almost \$5,503 over the next 15 years.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

SECTION FOUR: MISCELLANEOUS STATISTICAL DATAPROPERTY VALUE, CONSTRUCTION (UNAUDITED)
(in thousands)
LAST NINE YEARS

<u>Year</u>	<u>Non-residential Construction</u> ⁽¹⁾⁽³⁾⁽⁴⁾ <u>Values</u>	<u>Residential Construction</u> ⁽¹⁾⁽³⁾⁽⁴⁾ <u>Values</u>	<u>Real and Personal Property Value Taxable</u> ⁽²⁾
1996	\$ 691,413	\$ 462,670	\$ 46,078,636
1997	839,093	561,529	50,198,483
1998	973,343	801,239	54,453,754
1999	1,036,062	844,189	56,109,157
2000	1,126,816	719,133	60,178,612
2001	1,006,801	649,376	65,218,426
2002	692,404	677,187	66,483,637
2003	696,832	911,181	66,501,655
2004	1,210,325	817,465	67,579,878
2005	1,391,613	1,218,996	70,843,802

(1) The estimated non-residential and residential construction values are from the City of Dallas, Development Services Department. The figures are based on fiscal years.

(2) These figures are based on tax years.

(3) These valuations are based on all building permit activity inclusive of single trade permits, new residential and new non-residential rehabilitation with additions considered as new construction. Excluded are sign permits, barricades, excavations, demolitions, moving permits and tents.

(4) Permit data is fluid and may fluctuate for the following reasons after the initial data is reported:

- Permit cancellations,
- Permit addendums; reductions or augmentations to the original plans submitted that change the valuation of the project,
- Periodic audits that correct data entry errors after the reporting period has closed.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

POPULATION STATISTICS ⁽¹⁾ (UNAUDITED)
1930-2005
POPULATION TRENDS

Year	Dallas Corporate Limits		Dallas County	Dallas-Ft. Worth SMSA ⁽²⁾	Dallas-Ft. Worth CMSA ⁽³⁾
	Population	Sq. Mi. Area	Population	Population	Population
1930	260,475	45.11	325,691	775,999	
1940	294,734	45.59	398,564	867,965	
1950	434,462	117.59	614,799	1,211,139	
1960	679,684	277.07	951,527	1,739,054	1,715,905
1970	844,401	296.49	1,327,695	2,379,164	2,352,318
1980	904,078	377.97	1,556,385	2,978,459	2,933,293
1981	905,350	377.60	1,571,350	3,023,700	
1982	916,050	377.60	1,597,200	3,100,500	
1983	938,250	377.60	1,644,000	3,207,500	
1984	947,950	377.60	1,701,750	3,439,200	3,376,350
1985	935,150 ⁽³⁾	376.30	1,714,900	3,459,700	3,403,350
1986	941,700	377.95	1,752,050	3,603,750	3,543,850
1987	951,150	377.97	1,781,475	3,714,700	3,653,837
1988	960,850	377.97	1,820,650	3,844,250	3,778,250
1989	971,100	337.93	1,836,400	3,892,950	3,824,650
1990	1,006,877	377.95	1,852,810	3,949,075	3,885,415
1991	1,007,120	377.99	1,858,341	3,975,208	3,911,500
1992	1,015,944	384.03	1,873,850	4,020,478	3,956,730
1993	1,013,550	378.40	1,882,400	4,076,600	4,012,450
1994	1,023,400	378.40	1,911,200	4,334,500	4,108,150
1995	1,030,150	378.40	1,921,400	4,298,650	4,115,445
1996	1,039,100	378.40	1,949,500	4,363,800	4,296,500
1997	1,047,350	378.40	1,976,600	4,592,375	4,411,275
1998	1,052,300	378.40	2,004,200	4,625,850	4,545,650
1999	1,075,100	378.40	2,046,585	4,854,135	4,770,935
2000	1,188,580	378.10	2,218,889	5,311,922	5,222,029
2001	1,199,809	378.10	2,244,768	5,479,777	5,387,307
2002	1,208,300	378.40	2,268,150	5,453,500	5,357,500
2003	1,211,000	378.40	2,285,600	5,598,250	5,499,100
2004	1,214,800	378.40	2,295,800	5,738,600	5,636,300
2005	1,232,100	384.70	2,330,050	5,894,900	5,788,300

⁽¹⁾ Information for this table is from the North Central Texas Council of Governments, as of January 1 of each year; U.S. Bureau of the Census; and City of Dallas Planning Department. The land area of Dallas County is approximately 908.9 square miles. All 2000 numbers are from the Bureau of the Census; 2000 Census of Population.

⁽²⁾ The Dallas-Ft. Worth SMSA includes Dallas, Collin, Denton, Ellis, Hood, Johnson, Kaufman, Parker, Rockwall, Tarrant, Wise and Hunt Counties.

⁽³⁾ The CMSA reflects federal guidelines. Developed in 1984, it only includes ten counties, deleting Hood and Wise from the former SMSA designation. Information prior to 1960 is not available.

Unaudited – See accompanying independent auditors' report

TABLE 18
(CONTINUED)

CITY OF DALLAS, TEXAS

POPULATION STATISTICS (UNAUDITED)
1930-2005

NET CHANGE IN POPULATION

Year	Dallas Corporate Limits		Dallas County		Dallas – Ft. Worth SMSA		Dallas- Ft. Worth CMSA	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1930-1940	34,259	13.2	72,873	22.4	91,966	11.9		
1940-1950	139,728	47.4	216,235	54.3	343,174	39.5		
1950-1960	245,222	56.4	336,728	54.8	527,915	43.6		
1960-1970	164,717	24.2	376,168	39.5	640,110	36.8		
1970-1980	59,677	7.1	228,690	17.2	599,295	25.2		
1981	1,272	0.1	14,960	1.0	45,241	1.5		
1982	10,700	1.2	25,850	1.6	76,800	2.5		
1983	22,200	2.4	46,800	2.9	107,000	3.5		
1984	9,700	1.0	57,750	3.5	231,700	7.2		
1985	(12,800) ⁽¹⁾	(1.4)	13,150	0.8	20,500	0.6	27,000	0.8
1986	6,550	0.7	37,150	2.2	144,050	4.2	140,550	4.1
1987	9,450	1.0	29,425	1.7	110,950	3.1	109,987	3.1
1988	9,700	1.0	39,175	2.2	129,550	3.5	124,413	3.4
1989	10,250	1.1	15,750	0.9	48,700	1.3	46,400	1.2
1990	35,777	3.7	16,410	0.9	56,125	1.4	60,765	1.6
1991	243	0.0	5,531	0.3	26,133	0.7	26,085	0.7
1992	8,824	0.8	15,509	0.8	45,270	1.1	45,230	1.1
1993	(2,394)	(0.2)	8,550	0.5	56,122	1.0	55,720	1.0
1994	9,850	0.9	28,800	1.5	257,900	5.9	95,700	2.3
1995	6,750	0.7	10,200	0.5	(35,850)	(0.8)	7,295	0.2
1996	8,950	0.9	28,100	1.5	65,150	1.5	181,055	4.4
1997	8,250	0.8	27,100	1.4	228,575	5.2	114,775	2.7
1998	4,950	0.5	27,600	1.4	33,475	0.7	134,375	3.0
1999	22,800	0.3	42,385	2.1	228,285	4.9	225,285	5.0
2000	113,480	10.6	172,304	8.4	457,787	9.4	451,094	9.5
2001	11,229	0.9	25,879	1.2	167,855	3.2	165,278	3.2
2002	10,720	0.9	29,550	1.3	152,907	2.9	148,000	2.8
2003	2,700	0.2	17,450	0.8	144,750	2.7	141,600	2.6
2004	3,800	0.3	10,200	0.5	140,350	2.5	137,200	2.5
2005	17,300	1.4	34,250	1.5	156,300	2.7	152,000	2.7

⁽¹⁾ Information released on births, deaths, and migration from the State Department of Health and Human Services, and the Internal Revenue Service, indicates that the growth of population within the City of Dallas and the region as a whole has not kept pace with the construction of housing. Additional information on local occupancy rates and household sizes confirms this finding. Household sizes have been adjusted downward for the period 1980 to 1986, in accordance with Bureau of Census trends and local survey findings. As a result of the revised household sizes, the 1986 estimates are not directly comparable to previously published estimates.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

DEMOGRAPHIC STATISTICS (UNAUDITED)
 LAST TEN FISCAL YEARS
 (Unemployment rate is a percentage)

<u>Fiscal Year</u>	<u>Population</u> ⁽¹⁾	<u>Labor Force</u> ⁽²⁾	<u>Unemployment Rate (Percent)</u> ⁽²⁾	<u>School Enrollment</u> ⁽³⁾
1996	1,039,100	641,718	6.4	154,485
1997	1,047,350	648,349	4.8	157,747
1998	1,052,300	664,885	4.0	159,842
1999	1,068,800	682,115	4.1	159,990
2000	1,083,500	699,136	3.3	166,144
2001	1,199,809	714,839	5.9	163,763
2002	1,208,300	723,555	8.5	163,327
2003	1,211,300	710,155	8.8	160,400
2004	1,214,800	695,848	7.4	161,261
2005	1,232,100	612,754	5.6	158,059

⁽¹⁾ Figures were provided by the North Central Texas Council of Governments (NTCCOG).

⁽²⁾ Figures were provided by the Texas Workforce Commission Labor Market and Career Information Department.

⁽³⁾ Figures were provided by the Dallas Independent School District.

Unaudited – See accompanying independent auditors' report

CITY OF DALLAS, TEXAS

ADDITIONAL MISCELLANEOUS STATISTICAL DATA (UNAUDITED)

Date of Incorporation
1856
Date of Adoption of City Charter
1907

Form of Government - Original Charter amended in 1930 to establish
Council-Manager form of government, effective May 1, 1931.

Registered Voters - City of Dallas	588,619
- Dallas County (2005)	1,157,656

City of Dallas Employees:	
Civil Service	10,901
Non-civil Service	<u>2,302</u>
Total	13,203

Fire Protection:	
Number of Stations	55
Number of Employees:	
Uniformed	1701
Civilian	258

Police Protection:	
Number of Stations	6
Number of Employees:	
Uniformed	2973.0
Civilian	670.4

Building Permits:	
Permits issued	35,289
Estimated Value	\$2,634,495,534

	<u>Park Properties Owned or Leased</u>	<u>Total Park Properties Used</u>
Recreation:		
Parks	379	379
Park Acres	17,494	17,494
Miles of trails (jogging, hiking & biking)	91	91
Number of lakes	18	18
Swimming pools	27	27
Athletic fields (soccer, football, baseball & rugby)	260	260
Tennis centers	5	5
Number of tennis courts	87	87
Neighborhood Tennis Courts	171	171
Multi-use courts	153	153
Golf courses (18 hole)	6	6
Recreation centers (community)	47	47

Street Lights	83,760
---------------	--------

Streets (miles):	
Paved	11,546
Graded	11

Unaudited – See accompanying independent auditors' report



City of Dallas

PUBLICATION # 06/07:6
COVER PHOTO COURTESY OF TROY OGILVIE