

UNAUDITED STATISTICAL SECTION

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government'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 for the relevant years.

CITY OF ANDREWS, TEXAS
Net Position by Component
2007-2016
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities										
Net investment in capital assets	\$ 7,265,658	\$ 9,974,241	\$ 10,189,332	\$ 10,076,362	\$ 10,036,646	\$ 17,801,675	\$ 19,138,104	\$ 23,511,846	\$ 24,496,304	\$ 29,797,572
Restricted	-	-	-	-	37,983	40,705	19,988	12,088	10,982	153,694
Unrestricted	12,014,065	11,289,681	12,322,024	12,801,670	14,435,790	11,028,253	14,496,468	15,569,744	14,640,177	9,889,769
Total governmental activities net position	19,279,723	21,263,922	22,511,356	22,878,032	24,510,419	28,870,634	33,654,540	39,093,679	39,147,463	39,841,035
Business-type activities										
Net investment in capital assets	7,285,112	8,157,363	9,101,439	10,614,333	10,270,670	10,494,928	10,988,113	13,072,308	18,722,336	20,050,869
Restricted	-	-	-	-	567,401	616,641	641,037	653,151	685,007	696,274
Unrestricted	7,789,869	7,440,616	6,874,029	5,595,378	5,957,971	6,422,507	6,887,643	8,237,216	4,411,228	3,667,163
Total business-type activities net position	15,074,981	15,597,979	15,975,468	16,209,711	16,796,042	17,534,076	18,516,793	21,962,675	23,818,570	24,414,306
Primary government:										
Net investment in capital assets	14,550,770	18,131,604	19,290,771	20,690,695	20,307,316	28,296,603	30,126,217	36,584,154	43,218,640	49,848,441
Restricted	-	-	-	-	605,384	657,346	661,005	665,239	695,989	849,968
Unrestricted	19,803,934	18,730,297	19,196,053	18,397,048	20,393,761	17,450,760	21,384,111	23,806,961	19,051,405	13,556,932
Total primary government net position	\$ 34,354,704	\$ 36,861,901	\$ 38,486,824	\$ 39,087,743	\$ 41,306,461	\$ 46,404,710	\$ 52,171,333	\$ 61,056,354	\$ 62,966,033	\$ 64,255,341

CITY OF ANDREWS, TEXAS
Changes in Net Position
2007-2016
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses:										
Governmental Activities										
General government & administration	\$ (567,579)	\$ (729,826)	\$ (706,230)	\$ (791,306)	\$ (810,982)	\$ (1,032,206)	\$ (1,072,289)	\$ (2,034,438)	\$ (1,685,449)	\$ (1,655,183)
Public safety	(2,049,993)	(2,684,005)	(2,590,905)	(2,693,544)	(2,898,928)	(2,773,517)	(2,838,223)	(3,293,922)	(3,581,837)	(3,952,042)
Highways and streets	(594,244)	(475,017)	(745,699)	(947,734)	(671,971)	(833,230)	(844,717)	(1,209,546)	(1,876,510)	(1,747,200)
Culture-recreation	(229,054)	(237,072)	(252,039)	(253,320)	(285,497)	(227,717)	(213,716)	(146,143)	(391,582)	(407,877)
Economic development	(500,614)	(123,494)	(229,776)	(243,661)	(245,125)	(249,440)	(250,507)	(250,335)	(311,924)	(311,924)
Other financing uses	-	-	-	-	-	(134,108)	(137,546)	(125,280)	(182,150)	(549,556)
Total governmental activities	<u>(3,941,484)</u>	<u>(4,249,414)</u>	<u>(4,524,649)</u>	<u>(4,929,565)</u>	<u>(4,912,503)</u>	<u>(5,250,218)</u>	<u>(5,356,998)</u>	<u>(7,059,663)</u>	<u>(8,181,866)</u>	<u>(8,623,781)</u>
Business-type activities:										
Water and sewer	(1,957,198)	(2,067,183)	(2,244,699)	(2,409,594)	(2,681,068)	(2,467,975)	(2,616,423)	(2,936,477)	(3,005,372)	(3,638,712)
Sanitation	(1,112,541)	(998,695)	(1,095,716)	(1,200,798)	(1,145,013)	(1,230,945)	(1,435,073)	(1,564,328)	(1,820,343)	(1,802,015)
Total business-type activities	<u>(3,069,739)</u>	<u>(3,065,878)</u>	<u>(3,340,415)</u>	<u>(3,610,392)</u>	<u>(3,826,081)</u>	<u>(3,698,921)</u>	<u>(4,051,496)</u>	<u>(4,500,805)</u>	<u>(4,825,715)</u>	<u>(5,440,727)</u>
Total Expenses	<u>\$ (7,011,223)</u>	<u>\$ (7,315,292)</u>	<u>\$ (7,865,064)</u>	<u>\$ (8,539,957)</u>	<u>\$ (8,738,584)</u>	<u>\$ (8,949,139)</u>	<u>\$ (9,408,494)</u>	<u>\$ (11,560,468)</u>	<u>\$ (13,007,580)</u>	<u>\$ (14,064,508)</u>
Program revenues:										
Governmental Activities:										
Fees, fines and charges for services:										
General government	\$ 48,268	\$ 35,348	\$ 29,452	\$ 44,664	\$ 29,437	\$ 55,287	\$ 55,806	\$ 76,106	\$ 56,520	\$ 53,581
Public safety	770,914	827,409	916,227	960,856	980,493	1,356,999	1,119,972	365,395	222,783	339,073
Culture-recreation	27,140	25,002	30,863	28,104	33,908	34,477	36,868	80,915	84,713	76,404
Economic development	36,923	33,174	40,087	41,722	37,488	14,085	12,700	18,394	12,995	39,845
Other financing uses	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	2,938	15,534	44,661	13,967	44,959	30,691	50,152	1,738,023	1,266,488	1,219,910
Capital grants and contributions	369,912	782,009	345,854	37,278	77,378	1,044,173	1,582,341	2,615,776	413,043	780,453
Total governmental activities	<u>1,256,095</u>	<u>1,718,476</u>	<u>1,407,144</u>	<u>1,126,591</u>	<u>1,203,663</u>	<u>2,535,712</u>	<u>2,857,839</u>	<u>4,894,608</u>	<u>2,056,542</u>	<u>2,509,266</u>
Business-type activities:										
Charges for services:										
Water and sewer	1,786,439	2,132,103	2,031,118	2,430,099	3,015,352	3,014,608	3,459,096	3,774,807	3,766,892	3,683,795
Sanitation	943,870	997,399	1,235,746	1,255,204	1,324,151	1,348,452	1,419,654	1,593,223	1,606,884	1,754,166
Capital grants and contributions	-	72,997	28,441	-	10,500	-	-	-	519,792	392,068
Total business-type activities	<u>2,730,309</u>	<u>3,202,499</u>	<u>3,295,305</u>	<u>3,685,303</u>	<u>4,350,003</u>	<u>4,363,060</u>	<u>4,878,750</u>	<u>5,368,030</u>	<u>5,893,568</u>	<u>5,830,029</u>
Total Program Revenues	<u>\$ 3,986,404</u>	<u>\$ 4,920,975</u>	<u>\$ 4,702,449</u>	<u>\$ 4,811,894</u>	<u>\$ 5,553,666</u>	<u>\$ 6,898,772</u>	<u>\$ 7,736,589</u>	<u>\$ 10,262,638</u>	<u>\$ 7,950,110</u>	<u>\$ 8,339,295</u>
Net revenues (expenses)										
Governmental activities	(2,685,389)	(2,530,938)	(3,117,505)	(3,802,974)	(3,708,840)	(2,714,506)	(2,499,159)	(2,165,055)	(6,125,324)	(6,114,515)
Business-type activities	(339,430)	136,621	(45,110)	74,911	523,922	664,139	827,254	867,225	1,067,853	389,302
Total net revenues (expenses)	<u>(3,024,819)</u>	<u>(2,394,317)</u>	<u>(3,162,615)</u>	<u>(3,728,063)</u>	<u>(3,184,918)</u>	<u>(2,050,367)</u>	<u>(1,671,905)</u>	<u>(1,297,830)</u>	<u>(5,057,470)</u>	<u>(5,725,213)</u>

(Continued)

CITY OF ANDREWS, TEXAS
Changes in Net Position
2007-2016
(accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues:										
Governmental Activities										
Taxes:										
Property taxes	482,960	566,489	739,190	796,917	835,843	1,035,988	1,008,829	1,136,678	1,208,573	1,392,060
Sales	2,355,094	2,713,879	2,694,048	2,544,813	3,588,802	4,316,956	5,435,954	6,394,239	6,186,791	4,476,948
Franchise	545,126	563,190	595,201	629,042	663,245	700,210	711,639	782,495	781,609	739,276
Other	32,379	81,320	64,064	87,126	153,442	83,674	72,560	101,096	107,140	82,027
Miscellaneous revenue	46,837	58,000	37,189	(9,058)	36,092	68,824	17,162	122,464	108,166	31,121
Investment income	616,384	532,259	235,248	107,431	63,804	60,085	36,923	63,211	75,689	89,519
Gain/Loss on disposition of assets	15,815	-	-	13,379	-	10,788	-	4,011	-	44,410
Transfers	-	-	-	-	-	798,194	-	(1,000,000)	(999,000)	(1,344)
Total governmental activities	4,094,595	4,515,137	4,364,940	4,169,651	5,341,228	7,074,719	7,283,067	7,604,193	7,466,967	6,854,017
Business-type activities:										
Miscellaneous revenue	212,860	13,420	269,163	83,759	27,444	24,694	21,094	192,793	324,916	222,085
Investment income	451,190	348,389	145,005	64,401	33,946	28,340	56,590	24,455	27,949	26,709
Gain/Loss on disposition of assets	7,925	24,568	8,431	11,172	1,020	20,861	77,779	6,978	2,000	(43,704)
Transfers	-	-	-	-	-	-	-	1,123,145	1,055,000	1,343
Total business-type activities	671,975	386,377	422,599	159,333	62,410	73,895	155,463	1,347,372	1,409,866	206,433
Total primary government	4,766,570	4,901,514	4,787,539	4,328,984	5,403,638	7,148,614	7,438,530	8,951,565	8,878,833	7,060,450
Changes in net position										
Governmental activities	1,409,206	1,984,199	1,247,435	366,676	1,632,387	4,360,213	4,783,908	5,439,138	1,343,643	739,502
Business-type activities	332,545	522,998	377,489	234,243	586,331	738,034	982,717	2,214,597	2,477,719	595,736
Total change in net position	\$ 1,741,751	\$ 2,507,197	\$ 1,624,924	\$ 600,919	\$ 2,218,718	\$ 5,098,247	\$ 5,766,625	\$ 7,653,735	\$ 3,821,362	\$ 1,335,238

CITY OF ANDREWS, TEXAS
Fund Balances of Governmental Funds
2007-2016
(modified accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General fund:										
Reserved	\$ 12,488,291	\$ 11,522,777	-	-	-	-	-	-	-	-
Unreserved	-	-	6,044,991	6,159,374	7,348,025	10,600,997	7,629,996	8,041,207	11,814,859	6,488,900
Committed	-	-	2,374,841	1,699,513	2,370,807	2,316,231	2,005,343	2,792,401	2,206,194	2,995,903
Assigned	-	-	4,254,416	5,397,926	5,278,984	4,663,263	4,008,365	4,748,056	2,168,319	2,332,892
Unassigned	-	-	12,674,248	13,256,812	14,997,816	17,580,492	13,643,704	15,581,664	16,189,373	11,817,694
Total general fund	12,488,291	11,522,777	12,674,248	13,256,812	14,997,816	17,580,492	13,643,704	15,581,664	16,189,373	11,817,694
Debt Service Fund										
Restricted	-	-	-	-	-	-	-	-	207,799	136,296
Total debt service fund	-	-	-	-	-	-	-	-	207,799	136,296
All other governmental funds:										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	24,003	29,512	-	-	-	-	-	-	-	-
Capital project fund	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Reported in special revenue funds	-	-	10,897	18,478	37,983	40,706	19,968	12,088	10,982	17,398
Committed	-	-	-	-	-	-	-	-	-	-
Reported in special revenue funds	-	-	-	-	-	-	968,510	22,038	26,404	119,740
Reported in special revenue funds	-	-	-	-	-	-	988,478	34,125	37,386	137,138
Total all other governmental funds	24,003	29,512	10,897	18,478	37,983	40,706	988,478	34,125	37,386	137,138
Total Governmental Funds	\$ 12,512,294	\$ 11,552,289	\$ 12,685,145	\$ 13,275,290	\$ 15,035,799	\$ 17,621,198	\$ 14,632,182	\$ 15,615,789	\$ 16,434,559	\$ 12,091,128

The City of Andrews implemented GASB 54 for the fiscal year ended September 30, 2009. Information prior to the implementation of GASB 54 is not available.

CITY OF ANDREWS, TEXAS
Changes in Fund Balances of Governmental Funds
2007-2016
(modified accrual basis of accounting)

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues:										
Taxes	\$2,876,094	\$3,363,553	\$3,497,328	\$3,428,856	\$4,587,796	\$5,316,075	\$6,516,669	\$7,628,555	\$7,541,277	\$5,905,039
Franchise fees	545,126	563,190	595,201	629,043	663,245	700,210	711,639	782,495	781,609	739,276
License, permits, fees	51,550	38,535	34,468	41,210	42,655	73,862	60,105	81,585	65,504	72,009
Charges for services	27,140	25,002	40,850	38,174	33,908	34,477	36,868	80,915	84,713	76,404
Fines and court costs	144,112	149,426	181,550	176,119	183,104	164,729	188,858	235,589	218,077	319,434
Miscellaneous	481,966	524,289	497,543	552,113	682,315	435,480	491,801	591,948	639,161	555,613
Investment income	616,385	532,258	235,247	107,431	63,804	60,085	36,923	63,211	75,689	89,520
Intergovernmental revenue	657,944	1,463,105	759,106	829,168	881,274	1,854,191	2,465,065	1,946,155	1,243,900	1,222,710
Grant income	9,349	37,294	64,589	41,937	53,502	69,173	52,341	707,079	89,203	64,778
Contributions	100	250	50	-	95	5,691	112	86	60	32
Voluntary non-exchange revenues	363,401	-	318,605	10,000	-	-	-	-	-	-
Sale of assets	15,815	-	-	-	-	-	-	-	-	-
Total revenues	5,788,982	6,696,902	6,224,537	5,854,051	7,191,699	8,713,974	10,560,382	12,117,617	10,739,193	9,044,815
Expenditures:										
Current										
General gov't and admin.	953,956	1,029,290	1,112,773	1,295,082	1,260,654	1,327,504	1,456,364	2,414,030	2,022,609	1,977,545
Public safety	1,870,320	2,195,670	2,319,423	2,399,711	2,594,422	2,555,574	2,649,784	3,014,320	3,307,742	3,432,976
Highway and streets	512,241	497,379	560,524	748,363	484,443	636,235	650,378	646,324	1,349,240	1,159,857
Culture-recreation	206,508	217,121	232,830	234,738	269,584	201,800	184,412	102,689	153,749	177,505
Economic development	401,616	293,030	142,500	151,611	149,499	153,037	143,692	140,022	155,603	156,851
Debt Service	-	-	-	-	-	590,000	655,000	340,000	345,000	355,000
Principal	-	-	-	-	-	187,055	140,984	126,530	119,088	496,231
Interest	-	-	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	165,645	-
Capital outlay	752,194	3,125,158	723,631	434,401	672,569	8,275,564	7,668,784	4,350,096	9,954,366	5,684,444
Total expenditures	4,696,835	7,357,648	5,091,681	5,263,905	5,431,190	13,926,769	13,549,398	11,134,009	17,573,043	13,440,409
Excess (deficiency) of revenues over expenditures	1,092,147	(660,746)	1,132,856	590,146	1,760,509	(5,212,795)	(2,989,016)	983,608	(6,833,850)	(4,395,594)
Other financing sources (uses):										
Transfers in	-	-	18,205	-	-	798,194	6,117,459	1,000,000	1,072,887	5,191,197
Transfers out	-	-	(18,205)	-	-	-	(6,117,459)	(1,000,000)	(1,671,887)	(5,192,541)
Sale of general capital assets	-	-	-	-	-	-	-	-	-	53,507
General obligation bond issued	-	-	-	-	-	7,000,000	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	7,798,194	-	-	8,251,619	52,163
Net change in fund balance	\$1,092,147	\$ (660,746)	\$1,132,856	\$ 590,146	\$1,760,509	\$2,585,399	\$(2,989,016)	\$ 983,608	\$ 818,769	\$(4,343,431)
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	13.8%	13.5%	6.9%	6.1%	11.0%

CITY OF ANDREWS, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(in thousands of dollars)

Fiscal Year Ended Sept. 30	Real Property		Personal Property	Less Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate per \$100	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2007	220,065	37,258	59,496	39,443	277,376	0.19661	277,376	100%
2008	286,721	39,900	107,606	66,352	367,875	0.19661	367,865	100%
2009	333,680	42,557	109,934	74,091	412,080	0.18900	412,080	100%
2010	333,565	42,454	107,382	75,381	408,022	0.18900	408,022	100%
2011	355,809	50,872	111,136	51,229	466,588	0.18900	466,588	100%
2012	373,810	56,766	135,447	46,744	519,278	0.18900	519,278	100%
2013	403,034	90,939	141,241	44,219	590,996	0.18900	590,997	100%
2014	466,035	105,028	135,588	57,540	649,111	0.18900	649,111	100%
2015	526,116	132,827	138,946	75,224	722,664	0.18900	722,664	100%
2016	538,304	202,862	123,785	143,062	721,888	0.18900	721,888	100%

Information furnished by Andrews County Appraisal District.

CITY OF ANDREWS, TEXAS
Property Tax Rates - all Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Fiscal Period	City (1)			School (2)			County (3)			Co. Road & Bridge (3)			Hospital (4)			Total Direct and Overlapping		
	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total
2007	0.19661	-	0.19661	1.04000	0.13188	1.17188	0.33220	-	0.33220	0.05720	-	0.05720	0.23013	-	0.23013	1.85614	0.13188	1.98802
2008	0.19661	-	0.19661	1.06000	0.11083	1.17083	0.30320	-	0.30320	0.05180	-	0.05180	0.21170	-	0.21170	1.82331	0.11083	1.93414
2009	0.18900	-	0.18900	1.06000	0.13948	1.19948	0.41400	-	0.41400	0.07030	-	0.07030	0.29016	-	0.29016	2.02346	0.13948	2.16294
2010	0.18900	-	0.18900	1.06000	0.11835	1.17835	0.37920	-	0.37920	0.06370	-	0.06370	0.26673	-	0.26673	1.95863	0.11835	2.07698
2011	0.18900	-	0.18900	1.06000	0.10723	1.16723	0.37060	-	0.37060	0.06180	-	0.06180	0.25673	-	0.25673	1.93813	0.10723	2.04536
2012	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.31620	-	0.31620	0.05230	-	0.05230	0.21981	-	0.21981	1.83731	0.11000	1.94731
2013	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.31600	-	0.31600	0.05180	-	0.05180	0.22109	0.10000	0.32109	1.83789	0.21000	2.04789
2014	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.29360	-	0.29360	0.04770	-	0.04770	0.19812	0.10000	0.29612	1.78642	0.21000	1.99642
2015	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.43550	-	0.43550	0.07500	-	0.07500	0.28650	0.10000	0.38650	2.04600	0.21000	2.25600
2016	0.18900	-	0.18900	1.06000	0.14000	1.20000	0.48050	-	0.48050	0.08500	-	0.08500	0.43037	0.11135	0.54172	2.24487	0.25135	2.49622

- Notes:
 (1) All for general fund revenue
 (2) Rates obtained from Andrews Independent School District.
 (3) Rates obtained from Andrews County.
 (4) Rates obtained from Andrews Hospital District.

CITY OF ANDREWS, TEXAS
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2016 Tax Roll			2007 Tax Roll		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Viva Well Servicing Co., LP	\$ 7,440,270	1	1.0%			
Basic Energy - Permian Reg 201	6,368,043	2	0.9%			
Oncor Electric Delivery	4,014,669	3	0.6%			
Andrews Pump & Supply Co.	3,804,125	4	0.5%			
Globe Energy Services	3,801,132	5	0.5%			
AE Hotels LLC	3,735,881	6	0.5%			
Benny Boyd Chrysler Dodge Jeep	3,462,411	7	0.5%			
Schrogin Baar XIII Ltd LP	3,432,916	8	0.5%			
C&J Well Services Inc	3,419,425	9	0.5%			
Basic Energy Services Inc. 100	3,415,453	10	0.5%			
GTE Southwest				4,556,442	1	2.6%
Texas Utilities Service, Inc.				2,430,243	2	1.4%
Pool Company of Texas, Inc.				1,973,200	3	1.1%
Sierra Well Service				1,552,600	4	0.9%
St. George Partners, LTD				1,146,622	5	0.6%
Commercial State Bank				1,083,088	6	0.6%
Key Yale E Well Service				1,069,060	7	0.6%
Duckwall-Alco Inc.				1,034,968	8	0.6%
Southern Union Gas				997,480	9	0.6%
Teleservice Corp. of America				911,040	10	0.5%
	<u>\$42,894,325</u>		<u>5.9%</u>	<u>\$16,754,743</u>		<u>9.5%</u>

Information furnished by Andrews County Appraisal District (tax rolls)

CITY OF ANDREWS, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

<u>Fiscal Year Ended September 30</u>	<u>Taxes Levied for Fiscal Year</u>	<u>Collected within the Fiscal Year of Levy</u>		<u>Collection in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount Collected</u>	<u>% of Levy</u>		<u>Amount Collected</u>	<u>% of Levy</u>
2007	\$460	\$443	96.3%	\$16	\$459	99.8%
2008	\$547	\$530	96.9%	\$16	\$546	99.8%
2009	\$718	\$695	96.8%	\$22	\$717	99.8%
2010	\$771	\$741	96.1%	\$28	\$769	99.7%
2011	\$819	\$799	97.6%	\$18	\$817	99.7%
2012	\$882	\$867	98.3%	\$12	\$879	99.6%
2013	\$981	\$958	97.7%	\$18	\$976	99.5%
2014	\$1,107	\$1,076	97.1%	\$23	\$1,099	99.2%
2015	\$1,221	\$1,173	96.1%	\$24	\$1,197	98.1%
2016	\$1,358	\$1,279	94.2%			

Information furnished by Andrews Independent School District (which provides collection services.)

CITY OF ANDREWS, TEXAS
Calendar Year Sales Tax Collections
Last Ten Calendar Years

Calendar Year	City (1.00%)	Economic Development (1) (0.50%)	Property Tax Reduction (1) (0.25%)	Reliever Route Project (1) (0.25%)	Total
2007	\$ 1,880,019	\$ 940,009	\$ 470,005	\$ -	\$ 3,290,033
2008	\$ 2,293,104	\$ 1,146,522	\$ 573,276	\$ -	\$ 4,012,902
2009	\$ 2,051,539	\$ 1,025,769	\$ 512,885	\$ -	\$ 3,590,193
2010	\$ 2,118,620	\$ 1,059,310	\$ 529,655	\$ -	\$ 3,707,585
2011	\$ 3,009,748	\$ 1,504,874	\$ 752,437	\$ 68,637	\$ 5,335,696
2012	\$ 3,576,809	\$ 1,788,404	\$ 894,202	\$ 894,202	\$ 7,153,617
2013	\$ 3,721,433	\$ 1,860,716	\$ 930,358	\$ 930,358	\$ 7,442,865
2014	\$ 4,103,131	\$ 2,051,566	\$ 1,025,783	\$ 1,025,783	\$ 8,206,263
2015	\$ 3,766,943	\$ 1,883,471	\$ 941,736	\$ 941,736	\$ 7,533,885
2016	\$ 2,839,901	\$ 1,419,950	\$ 709,975	\$ 709,975	\$ 5,679,802

Information furnished by Texas Comptroller of Public Accounts

Note:

(1) Truck Reliever Route sales tax approved by citizens in May, 2011 to be effective October 1, 2011. First collection received from State Comptroller in December, 2011.

CITY OF ANDREWS, TEXAS
Taxable Sales by Category
Last Ten Calendar Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015
Ag., Forestry, Fishing, Hunting	-	-	-	-	-	-	-	-	-
Mining	\$ 20,231,674	\$ 25,054,225	\$ 16,201,831	\$ 30,371,981	\$ 51,814,246	\$ 49,522,078	\$ 54,702,290	\$ 70,843,340	\$ 43,842,841
Utilities	-	-	-	-	-	-	-	-	-
Construction	24,051,786	36,214,065	23,102,916	32,505,191	23,419,481	23,687,231	33,000,058	45,526,311	33,659,184
Manufacturing	2,579,026	2,402,426	1,871,280	3,473,516	6,688,853	12,011,518	16,844,670	38,041,036	29,992,523
Wholesale Trade	7,906,498	11,015,053	7,732,111	9,579,648	17,907,283	15,184,915	26,400,422	13,335,380	12,994,066
Retail Trade	48,449,628	59,129,691	47,442,005	57,191,032	66,105,702	80,228,874	74,807,568	96,349,634	80,754,524
Transportation / Warehousing	961,045	778,452	666,275	1,922,774	2,797,225	3,263,743	1,515,879	1,366,341	1,291,177
Information	3,505,600	-	-	-	-	-	-	-	3,910,107
Finance, Insurance	-	62,902	81,573	220,955	556,669	517,093	670,089	853,051	425,279
Real Estate, Rental, Leasing	4,799,945	7,171,345	5,282,136	7,779,191	20,278,465	28,324,429	20,415,143	28,569,259	19,946,670
Professional, Scientific, Tech. Svc	620,833	930,335	1,034,931	879,725	957,075	1,373,442	1,268,743	920,384	537,755
Mgmt of Companies, Enterprises	-	-	-	-	-	-	-	-	-
Admin, Supp., Waste Mgt., Remed.	2,802,605	5,591,769	7,296,221	3,435,080	9,699,396	10,072,059	9,578,968	10,652,629	8,550,106
Educational Services	-	-	-	-	-	-	-	-	-
Health Care, Social Assist.	-	-	-	-	-	-	-	-	-
Arts, Entertainment, Recreation	732,652	816,200	702,643	685,956	642,840	731,998	666,525	558,771	620,723
Accommodation, Food Svc.	10,713,121	12,233,064	11,059,712	12,446,364	15,542,782	17,274,028	18,562,044	26,897,177	27,180,384
Other Services	5,553,533	7,459,574	6,509,321	6,320,012	7,570,897	8,172,271	9,070,887	10,966,788	9,945,878
Public Administration	-	-	-	-	-	-	-	-	-
Other	-	3,916,959	4,083,630	3,668,693	3,711,136	3,984,889	4,168,133	4,785,197	1,504,807
Total	\$132,907,946	\$172,776,060	\$133,066,585	\$170,480,118	\$227,692,050	\$254,348,568	\$271,671,419	\$349,665,298	\$275,156,024
City Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Economic Development (eff. 10/1/05)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Property Tax Reduction (eff. 10/1/05)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Truck Reliever Route (eff. 10/1/11)	-	-	-	-	-	-	-	-	-

Annual data for 2016 not available
Information furnished by TX Comptroller of Public Accounts
Note: .50% economic development tax, .25% property tax reduction sales taxes, and .25% truck reliever route tax are also levied.

CITY OF ANDREWS, TEXAS
Sales Tax Revenue Payers by Industry
Current Calendar Year and Nine Years Ago
(thousands of dollars)

	2015			2006		
	Number of Filers	Percentage of Total	Subject to Tax	Number of Filers	Percentage of Total	Subject to Tax
Ag., Forestry, Fishing, Hunting	-	0.00%	\$ -	-	0.00%	\$ -
Mining	56	10.89%	43,843	24	6.30%	19,521
Utilities	-	0.00%	-	-	0.00%	-
Construction	55	10.70%	33,659	43	11.29%	17,763
Manufacturing	24	4.67%	29,993	19	4.99%	3,095
Wholesale Trade	22	4.28%	12,994	18	4.72%	8,408
Retail Trade	156	30.35%	80,755	131	34.38%	43,047
Transportation, Warehousing	17	3.31%	1,291	8	2.10%	463
Information	6	1.17%	3,910	4	1.05%	7,426
Finance, Insurance	8	1.56%	425	3	0.79%	-
Real Estate, Rental, Leasing	26	5.06%	19,947	13	3.41%	4,221
Professional, Scientific, Tech. Svc	24	4.67%	538	16	4.20%	564
Mgmt of Companies, Enterprises	-	0.00%	-	-	0.00%	-
Admin, Supp., Waste Mgt., Remed.	16	3.11%	8,550	11	2.89%	1,826
Educational Services	-	0.00%	-	-	0.00%	-
Health Care, Social Assist.	-	0.00%	-	-	0.00%	-
Arts, Entertainment, Recreation	9	1.75%	621	6	1.57%	679
Accommodation, Food Svc.	52	10.12%	27,180	35	9.19%	10,099
Other Services	40	7.78%	9,946	44	11.55%	4,895
Public Administration	3	0.00%	1,505	-	0.00%	-
Other	3	0.58%	1,505	6	1.57%	-
Total	514	100.00%	\$ 275,156	381	100.00%	\$ 122,005
						100.00%

Annual data for 2016 not available
Information furnished by TX Comptroller of Public Accounts

CITY OF ANDREWS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal year	Governmental Activities		Business-Type Activities		Total Outstanding Debt	% of Est. Taxable Value of Property (2)	% of Personal Income (3)	Population (4)	Debt per Capita
	General Obligation Bonds (1)	Capital Leases	General Obligation Bonds (1)	Capital Leases					
2016	\$ 12,954,211	\$ -	\$ -	\$ -	\$ 12,954,211	1.79%	1.35%	13,245	\$ 978
2015	\$ 13,317,598	\$ -	\$ -	\$ -	\$ 13,317,598	1.84%	1.39%	13,245	\$ 1,005
2014	\$ 5,415,000	\$ -	\$ -	\$ -	\$ 5,415,000	0.83%	0.56%	13,245	\$ 409
2013	\$ 5,755,000	\$ -	\$ -	\$ -	\$ 5,755,000	0.97%	0.66%	12,710	\$ 453
2012	\$ 6,410,000	\$ -	\$ -	\$ -	\$ 6,410,000	1.37%	0.79%	12,161	\$ 554
2011	-	-	-	-	-	0%	0%	11,583	\$ -
2010	-	-	-	-	-	0%	0%	11,088	\$ -
2009	-	-	-	-	-	0%	0%	9,652	\$ -
2008	-	-	-	-	-	0%	0%	9,652	\$ -
2007	-	-	-	-	-	0%	0%	9,652	\$ -

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

Sources:

- (1) Presented net of original issuance discounts and premiums
- (2) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 123 for property value data.
- (3) Personal income is disclosed on page 134.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 134.

CITY OF ANDREWS
 Direct and Overlapping Governmental Activities Debt
 September 30, 2016

	Net Debt Outstanding		Estimated Percentage Applicable to City		Amount Applicable to City
Andrews County Hospital District	\$ 45,783,399	(1)	22.84%	(4)	\$ 10,457,271
Andrews Independent School District	22,876,408	(2)	22.84%	(5)	5,225,356
County of Andrews	65,050,000	(3)	21.56%	(6)	<u>14,021,833</u>
Subtotal, Overlapping Debt					29,704,460
City of Andrews Direct Debt					<u>12,954,211</u>
Total Direct and Overlapping Debt					<u><u>\$ 42,658,671</u></u>

Sources:

- (1) Obtained from Andrews Hospital District
- (2) Obtained from Andrews Independent School District
- (3) Obtained from Andrews County
- (4) 2016 City assessed value of \$842,802,959 ÷ hospital assessed value of \$3,689,909,457
- (5) 2016 City assessed value of \$842,802,959 ÷ school assessed value of \$3,689,759,119
- (6) 2016 City assessed value of \$842,802,959 ÷ county assessed value of \$3,909,926,236

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Andrews. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

CITY OF ANDREWS
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal year	Total Taxable Property Value (1)	Total Debt Margin Available (2)	General Obligation Debt (GO)			GO Principal Payments			Margin of Indebtedness Available (4)
			Total Outstanding	Self-Supporting Debt (3)	Payable from Ad Valorem Taxes	Payable from Sales Taxes	Payable from Ad Valorem Taxes		
2016	\$ 721,888,358	\$ 10,828,325	\$ 12,715,000	\$ 12,715,000	\$ -	\$ 355,000	\$ -	\$ 10,828,325	
2015	722,664,407	10,839,966	13,070,000	13,070,000	-	337,520	-	10,839,966	
2014	641,582,699	9,623,740	5,415,000	5,415,000	-	340,000	-	9,623,740	
2013	591,353,000	8,870,295	5,755,000	5,755,000	-	655,000	-	8,870,295	
2012	519,367,000	7,790,505	6,410,000	6,410,000	-	590,000	-	7,790,505	
2011	466,588,000	6,998,820	-	-	-	-	-	6,998,820	
2010	408,022,000	6,120,330	-	-	-	-	-	6,120,330	
2009	412,080,000	6,181,200	-	-	-	-	-	6,181,200	
2008	367,865,000	5,517,975	-	-	-	-	-	5,517,975	
2007	277,376,000	4,160,640	-	-	-	-	-	4,160,640	

Sources:

(1) Obtained from Andrews County Appraisal District

(2) There is not statutory debt limitation in the City Charter or under State Law. The City operates under a Home Rule Charter that limits the maximum ad valorem tax rate, for all City purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.

(3) General Obligation Bonds supported completely by a limited Sales Tax approved by voters in May 2011 for the construction of a truck reliever route.

(4) Total Debt Margin Available less General Obligation Principal Payments Payable from Ad Valorem Taxes

CITY OF ANDREWS
Ratio of Annual Debt Service Expenditures for General Obligation Debt
to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal year	Required Principal Payment	Additional Principal Payment	Required Interest Payment	Total Debt Service	Total General Governmental Expenditures (1)	% of Debt Service to Total General Expenditures
2016	\$ 355,000	-	\$ 496,231	\$ 851,231	\$ 8,623,781	9.9%
2015	345,000	-	119,088	464,088	8,181,866	5.7%
2014	340,000	-	126,530	466,530	7,059,663	6.6%
2013	330,000	325,000	140,984	795,984	5,356,998	14.9%
2012	310,000	280,000	109,511	699,511	5,250,218	13.3%
2011	-	-	-	-	4,912,503	0.0%
2010	-	-	-	-	4,929,566	0.0%
2009	-	-	-	-	4,524,649	0.0%
2008	-	-	-	-	4,249,414	0.0%
2007	-	-	-	-	3,941,484	0.0%

(1) Total Governmental Activities Expenses from Government-Wide Statement of Activities.

Note: The City's Fiscal Principles and Policies states: "The City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures... Debt limits may be exceeded if a new or additional revenue source is utilized (e.g. sales and use tax)." The debt initiated in 2012 is supported completely by a limited Sales Tax approved by voters in May 2011 for the construction of a truck reliever.

CITY OF ANDREWS, TEXAS
Demographic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u> <u>(in thousands)</u>	<u>Per Capita</u> <u>Income (2)</u>	<u>Public School</u> <u>Enrollment (3)</u>	<u>Unemployment</u> <u>Rate (4)</u>
2007	*9,652	\$443,244	\$32,801	3,024	3.3%
2008	*9,652	\$526,889	\$37,371	3,094	3.4%
2009	*9,652	\$476,687	\$32,648	3,125	6.8%
2010	11,088	\$569,278	\$37,693	3,205	5.6%
2011	11,583	\$707,653	\$45,972	3,419	5.3%
2012	12,161	\$811,615	\$50,351	3,631	3.5%
2013	12,710	\$867,139	\$51,591	3,768	3.6%
2014	13,245	\$959,968	\$54,928	4,038	2.5%
2015	*13,245	*\$959,968	*\$54,928	4,018	3.3%
2016	*13,245	*\$959,968	*\$54,928	3,968	3.9%

Sources:

- (1) Population data furnished by U.S. Census Bureau (American FactFinder)
- (2) Per capita and personal income data furnished by the Bureau of Economic Analysis for Andrews Count
- (3) School Census data furnished by Andrews Independent School District.
- (4) Bureau of Labor Statistics

* Best available estimate

CITY OF ANDREWS, TEXAS
Principal Employers
2016 and 2006

Employer	2016		2006	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Andrews Ind. School District	547	6.0%	465	7.0%
Permian Regional Medical Center	435	4.8%	350	5.0%
Waste Control Specialists	194	2.1%	150	2.2%
Andrews County	189	2.1%	153	2.3%
Kirby West Company	186	2.1%	250	3.8%
Key Energy Services	100	1.1%	150	2.2%
Dennis Porter Inc.	98	1.1%	75	1.1%
Palmer of Texas	80	0.9%		
City of Andrews	71	0.9%		
Nabors Industries Ltd.	68	0.8%	100	1.5%
Basic Energy			100	1.5%
TESSCO			70	1.0%

Source: Andrews Economic Development Corporation

"Total employment" as used above represents the total employment of all employers located in Andrews County. The City of Andrews is the only city in the county.

CITY OF ANDREWS, TEXAS
Full-time and Part-time City Employees by Function
Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>Full-time Employees by Function</u>										
General Government	10	9	12	12	12	12	12	13	14	14
Public safety										
Police	13	17	17	17	16	17	18	20	20	20
EMS	5	6	7	7	7	7	7	9	10	9
Animal Control	1	1	1	1	1	1	1	1	1	1
Economic Development	1	1	1	1	1	1	1	1	1	1
Street	2	3	3	3	3	3	2	2	3	3
Water and Sewer	8	6	9	9	9	9	10	11	11	11
Sanitation	7	9	8	8	6	8	10	11	11	11
Total	<u>47</u>	<u>52</u>	<u>58</u>	<u>58</u>	<u>55</u>	<u>58</u>	<u>61</u>	<u>68</u>	<u>71</u>	<u>70</u>
<u>Part-time Employees by Function</u>										
General Government	3	3	4	3	2	3	3	1	1	2
Public safety										
Police (includes School Crossing)	3	3	4	3	3	3	3	6	5	3
EMS	1	1	1	3	0	0	2	5	11	11
*Fire	1	0	1	1	1	1	1	1	1	1
Economic Development	0	1	1	1	1	1	1	0	0	0
Street	1	1	1	1	0	1	2	1	1	1
Water and Sewer			2	0	0	0	0	2	2	0
Sanitation	3	4	3	3	3	2	3	3	6	5
Total	<u>12</u>	<u>13</u>	<u>17</u>	<u>15</u>	<u>10</u>	<u>11</u>	<u>15</u>	<u>19</u>	<u>27</u>	<u>23</u>
Total full and part-time employees	<u>59</u>	<u>65</u>	<u>75</u>	<u>73</u>	<u>65</u>	<u>69</u>	<u>76</u>	<u>87</u>	<u>98</u>	<u>93</u>

*Fire department is an all-volunteer organization. A part-time high school student is employed to wash trucks, etc.

Information furnished by City of Andrews Personnel Department

CITY OF ANDREWS, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year Ending September 30									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police:										
Physical arrests	552	637	610	670	487	402	496	496	691	676
Citations issued	1,622	2,077	2,481	2,250	1,541	1,631	1,702	2,051	1,509	3,087
Fire:										
Number of emergency calls	324	**524	287	313	**583	453	391	503	519	361
Emergency Medical Services										
Number of emergency calls	650	663	744	894	886	693	682	805	726	732
Number of transfers-out of county	360	257	281	250	288	238	284	276	220	268
Total number of runs	1,010	920	1,025	1,144	1,174	931	966	1,081	946	1,000
Animal Control										
Number of calls handled	1,513	1,721	2,080	1,600	2,412	2,366	2,098	2,223	2,147	2,147
Streets										
Street resurfacing (miles)	4.30	4.00	5.00	15.50	4.85	5.00	4.00	4.00	4.00	0.25
Potholes repaired (estimated)	29	10	30	40	47	43	67	109	100	378
Water										
New connections	52	120	66	62	57	90	133	109	68	68
Service calls	5,576	6,712	7,551	6,667	6,481	7,162	7,937	12,367	12,522	9,566
Avg. consumption/day (thousand gallons)	2,123	2,652	2,575	2,350	3,030	3,894	2,687	2,779	2,378	2,293
Sewer										
New connections	46	120	104	127	121	152	144	97	74	60
Service calls	102	96	94	103	123	110	107	136	134	126
Wastewater										
Avg. sewage treated/day (thousand gallons)	917	843	1,002	960	992	984	1,090	1,101	1,061	982

**Extremely dry year created fire hazard

Information furnished by City of Andrews departments

CITY OF ANDREWS, TEXAS
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal year ending September 30									
	(1) 2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire (Volunteer Department) Stations	1	1	1	1	1	1	1	1	1	1
Number of volunteers	35	35	35	35	35	45	45	45	45	45
Public works:										
Streets (miles)										
Paved	66.37	66.88	67.54	67.66	67.94	68.01	82.82	86.64	89.17	89.25
Graded	4.90	4.90	4.96	4.96	4.96	4.96	4.96	4.96	6.30	0.75
Sidewalks	39.31	39.31	39.97	40.10	40.10	40.10	40.10	40.10	40.10	40.18
Alleys	42.51	42.51	43.12	43.12	43.12	43.12	43.12	43.12	43.12	43.67
Parks and recreation										
Parks (owned by Andrews Co.)	6	6	6	6	6	6	6	6	6	6
Parks (owned by City of Andrews)	2	2	2	2	2	2	2	2	2	2
Number of acres	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Number of playgrounds	8	8	8	8	8	8	8	8	8	8
Swimming pools	1	1	1	1	1	1	1	1	1	1
Golf courses (owned-Andrews Co.)	1	1	1	1	1	1	1	1	1	1
Water										
Number of customers	4,165	4,374	4,436	4,498	4,584	4,726	4,814	4,897	4,940	4,900
Water mains (miles)	177.76	178.57	179.43	179.43	179.43	179.43	185.49	187.37	187.56	188.36
Fire hydrants	206	212	213	213	213	213	240	250	251	251
Maximum daily consumption (thousands of gallons)	4,112	5,458	4,962	4,961	5,595	5,630	5,321	5,575	4,512	4,520
M/gallons pumped	775,348	971,040	940,037	857,652	1,106,050	1,031,868	980,665	1,014,260	867,851	836,959
M/gallons billed	683,961	880,299	869,344	786,668	958,480	896,640	856,339	842,423	726,683	723,599
Sewer and wastewater										
Sanitary sewers (miles)	91.26	93.03	93.62	94.32	94.32	94.98	97.86	98.35	98.52	98.57
Storm sewers (miles)	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Maximum daily treatment capacity (million gallons daily)	1.2	1.2	1.2	1.2	1.2	1.2	1.6 (2)	1.6	1.6 (3)	7.2

(1) Significant above average rainfall affected water sales

(2) TCEQ raised maximum treatment capacity to 1.6 million gallons per day

(3) New water treatment facility came on-line in November 2015

Information furnished by City of Andrews