

CITY COUNCIL

1520 AVENUE K



DATE: 1/27/2014

CALL TO ORDER: 7:00 p.m.

INVOCATION: Dr. Leslie Smith
North Dallas Community Bible Fellowship

PLEDGE OF ALLEGIANCE: Representatives of Boys & Girls Clubs of Collin County

ITEM NO.	EXPLANATION	ACTION TAKEN
	<p>OUR MISSION - THE CITY OF PLANO IS A REGIONAL AND NATIONAL LEADER, PROVIDING OUTSTANDING SERVICES AND FACILITIES THROUGH COOPERATIVE EFFORTS THAT ENGAGE OUR CITIZENS AND THAT CONTRIBUTE TO THE QUALITY OF LIFE IN OUR COMMUNITY.</p> <p>The City Council may convene into Executive Session to discuss posted items in the regular meeting as allowed by law.</p> <p><u>PROCLAMATIONS & SPECIAL RECOGNITION</u></p> <p>PROCLAMATION: The Medical Center of Plano and the American Heart Association are promoting heart health during February, Heart Disease Awareness Month</p> <p>SPECIAL RECOGNITION: The Plano Table Tennis Club recently participated in the 2013 Joola North American Team Tournament and several members were winners</p> <p><u>OATHS OF OFFICE</u></p> <p><u>City Attorney</u></p> <p>Paige Mims</p> <p><u>COMMENTS OF PUBLIC INTEREST</u></p> <p><u>This portion of the meeting is to allow up to five (5) minutes per speaker with thirty (30) total minutes on items of interest or concern and not on items that are on the current agenda. The Council may not discuss these items, but may respond with factual or policy information. The Council may choose to place the item on a future agenda.</u></p>	

ITEM NO.	EXPLANATION	ACTION TAKEN
	<p><u>CONSENT AGENDA</u> <u>The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Council Member, the City Manager or any citizen. Citizens are limited to two (2) items and discussion time of three (3) minutes each.</u></p>	
(a)	<p><u>Approval of Minutes</u> January 13, 2014</p>	
	<p><u>Approval of Expenditures</u></p>	
(b)	<p>Award/Rejection of Bid/Proposal: (Purchase of products/services through formal procurement process by this agency) Bid No. 2014-61-B for the Sanitary Sewer Relocation - Legacy at US 75 Project to Dowager Utility Construction, Ltd., in the amount of \$135,303 and authorizing the City Manager to execute all necessary documents.</p>	
(c)	<p>Bid No. 2014-63-B for the Big Lake Park and Chisholm Trail Improvements to Gilbert May Inc., dba Phillips/May Corporation in the amount of \$2,766,633 and authorizing the City Manager to execute all necessary documents.</p>	
(d)	<p>Purchase from an Existing Contract To approve the purchase of six (6) Crane Carrier Refuse Truck Chassis from Bond Equipment Company, Inc., in the amount of \$957,952 and six (6) Heil Automated Single Arm Bodies from Heil of Texas, in the amount of \$672,800, totaling \$1,630,752 for the Fleet Department, to be utilized by Environmental Waste Collections, through an existing contract/agreement with TASB/Buyboard, and authorizing the City Manager to execute all necessary documents. (TASB/Buyboard Contract No. 430-13 & 425-13)</p>	
(e)	<p>To approve the purchase of Wireless Network Upgrade for Jack Carter Maintenance Facility in the amount of \$59,664 from Scientel Wireless LLC, through an existing H-GAC (Houston-Galveston Area Council) contract and authorizing the City Manager to execute all necessary documents. (H-GAC CW10-09)</p>	
(f)	<p>To approve the purchase of Consulting Services for PeopleSoft Human Capital Management System Software Upgrade (HCM v9.2) in the estimated amount of \$123,250 from eVerge Group, LLC, through an existing U.S. General Services Administration contract and authorizing the City Manager to execute all necessary documents. (GS-35F-0324Y)</p>	
(g)	<p>Approval of Change Order To Jerusalem Corporation, increasing the contract by \$130,351 for the Pavement Rehab - Plano Parkway, Old Orchard Drive, Maumelle Drive and Hearst Castle Way, Project No. 6240, Change Order No. 1, Bid No. 2013-238-B.</p>	

ITEM NO.	EXPLANATION	ACTION TAKEN
(h)	<p>Approval of Expenditure</p> <p>To approve the purchase of a new message and voting display for the Senator Florence Shapiro Council Chamber from International Roll-Call Corporation, the sole source provider in the amount of \$162,450 and authorizing the City Manager to execute all necessary documents.</p>	
	<p><u>Adoption of Resolutions</u></p>	
(i)	<p>To approve the hiring of Alan C. Wayland as Senior Assistant City Attorney by the City Attorney; and providing an effective date.</p>	
(j)	<p>To approve the terms and conditions of a Fourth Amended and Restated Police Training Center Operating Agreement by and between the City of Richardson and the City of Plano; authorizing its execution by the City Manager; and providing an effective date.</p>	
(k)	<p>To accept the findings and opinions of the Annual Audit; authorizing the City Manager, or in his absence the Director of Finance, to publish the results thereof; and providing an effective date.</p>	
	<p><u>Adoption of Ordinances</u></p>	
(l)	<p>To abandon all right, title and interest of the City, in and to a portion of a certain Drainage Easement recorded in Document No. 95-0066420, and a 30' Sanitary Sewer & Water Easement recorded in Document No.96-0095464, of the Deed Records of Collin County, Texas and being situated in the M. Taylor Survey, Abstract No. 897, which are located within the city limits of Plano, Collin County, Texas; quitclaiming all right, title and interest of the City in such easements to the owner of the property underlying the easements, IBP 16 LAND, LLC., to the extent of its interest; authorizing the City Manager to execute any documents deemed necessary; and providing an effective date.</p>	
(m)	<p>To approve the use of a portion of City of Plano public Park Land, known as Moore Park for a permanent sanitary sewer easement along with a temporary construction easement to the North Texas Municipal Water District; and providing an effective date.</p>	
(n)	<p>To amend Ordinance No. 2012-12-16, codified as Chapter 9, Food Code of the Code of Ordinances of the City of Plano, to update definitions, update mobile food establishment commissary requirements, and add guidelines for annual temporary food establishment permits; providing a penalty clause, a repealer clause, a severability clause, a savings clause, a publication clause and an effective date.</p>	
(o)	<p>To repeal Ordinance Nos. 2013-12-11, 2012-12-17 and 2012-11-24, and replacing them with this Ordinance, to be entitled "Health Categories and Fees," to amend Animal Services and Environmental Health fees; providing a repealer clause, a severability clause, and an effective date.</p>	
(p)	<p>To adopt and enact Supplement Number 105 to the Code of Ordinances for the City of Plano; providing for amendment to certain sections of the Code; and providing an effective date.</p>	

ITEM NO.	EXPLANATION	ACTION TAKEN
	<p><u>ITEMS FOR INDIVIDUAL CONSIDERATION:</u></p> <p><u>Public Hearing Items: Applicants are limited to fifteen (15) minutes presentation time with a five (5) minute rebuttal, if needed. Remaining speakers are limited to thirty (30) total minutes of testimony time, with three (3) minutes assigned per speaker. The presiding officer may extend these times as deemed necessary.</u></p> <p><u>Non-Public Hearing Items: The Presiding Officer may permit limited public comment for items on the agenda not posted for a Public Hearing. The Presiding Officer will establish time limits based upon the number of speaker requests, length of the agenda, and to ensure meeting efficiency, and may include a cumulative time limit. Speakers will be called in the order cards are received until the cumulative time is exhausted.</u></p> <p>(1) Public Hearing and consideration of an Ordinance as requested in Zoning Case 2013-35 to amend the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, so as to amend Planned Development-112-Retail on 72.3± acres of land located at the northeast and southeast corners of Plano Parkway and Midway Road, in the City of Plano, Collin County, Texas, to allow for Automobile Repair-Major by Specific Use Permit; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date. Applicant: Plano Development, LLC</p> <p>(2) Public Hearing and consideration of an Ordinance as requested in Zoning Case 2013-36 to amend the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, granting Specific Use Permit No. 643 so as to allow the additional use of Automobile Repair-Major on 2.4± acres of land located on the north side of Park Boulevard, 1,100± feet east of Midway Road, in the City of Plano, Collin County, Texas, presently zoned Planned Development-112-Retail; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date. Applicant: Plano Development, LLC</p> <p><u>Municipal Center is wheelchair accessible. A sloped curb entry is available at the main entrance facing Municipal/L Avenue, with specially marked parking spaces nearby. Access and special parking are also available on the north side of the building. The Senator Florence Shapiro Council Chambers is accessible by elevator to the lower level. Requests for sign interpreters or special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 972-941-7120.</u></p>	



**CITY OF PLANO
COUNCIL AGENDA ITEM**

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/2014		
Department:		City Manager's Office		
Department Head		Bruce Glasscock		
Agenda Coordinator (include phone #): Melinda White X7548, Cindy Pierce X5161				
CAPTION				
PROCLAMATION: The Medical Center of Plano and the American Heart Association are promoting heart health during February, Heart Disease Awareness Month.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR:	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(S):				
COMMENTS:				
SUMMARY OF ITEM				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	



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FISCAL YEAR:	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(S):				
COMMENTS:				
SUMMARY OF ITEM				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	

**PLANO CITY COUNCIL
PRELIMINARY OPEN MEETING
January 13, 2014**

COUNCIL MEMBERS PRESENT

Harry LaRosiliere, Mayor
Lissa Smith, Mayor Pro Tem
Ben Harris, Deputy Mayor Pro Tem
Pat Miner
André Davidson
Jim Duggan
Patrick Gallagher
David Downs

STAFF PRESENT

Frank Turner, Deputy City Manager
LaShon Ross, Deputy City Manager
Diane C. Wetherbee, City Attorney
Diane Zucco, City Secretary
Alice D. Snyder, Assistant City Secretary

Mayor LaRosiliere called the meeting to order at 5:30 p.m., Monday, January 13, 2014, in Training Room A of the Municipal Center, 1520 K Avenue. A quorum was present. Mayor LaRosiliere then stated that the Council would retire into Executive Session in compliance with Chapter 551, Government Code, Vernon's Texas Codes, Annotated, in order to consult with an attorney and receive Legal Advice and discuss Litigation, Section 551.071; to receive information regarding Economic Development, Section 551.087 and Real Estate, Section 551.072 for which a certified agenda will be kept in the office of the City Secretary for a period of two years as required.

Mayor LaRosiliere reconvened the meeting back into the Preliminary Open Meeting at 6:46 p.m. in the Senator Florence Shapiro Council Chambers.

Consideration and action resulting from Executive Session discussion

No items were brought forward.

DART Report

DART Board Member Wilkins spoke to non-resident paid parking transition, TAPS (Texoma Area Paratransit System) Service and Access Agreement, bus shelters and other amenities, and ongoing programs impacting Plano (5-1-1 DFW Traveler Information Program and Plano Senior Taxi Subsidy). Ms. Wilkins discussed reserved parking at Parker Road Station for service area residents and DART non-service area access fees involving TAPS. She also spoke to the 2014 Plano bus facility expansion program which will include three new shelters with improved solar lighting and real-time message signs and security cameras at Northwest Plano Park & Ride.

Council items for discussion/action on future agendas

No items were discussed.

Consent and Regular Agendas

Mayor LaRosiliere requested that Consent Agenda Item "I" be pulled for individual consideration.

Nothing further was discussed. Mayor LaRosiliere adjourned the Preliminary Meeting at 6:56 p.m.

Harry LaRosiliere, MAYOR

ATTEST

Diane Zucco, City Secretary

PLANO CITY COUNCIL
January 13, 2014

COUNCIL MEMBERS PRESENT

Harry LaRosiliere, Mayor
Lissa Smith, Mayor Pro Tem
Ben Harris, Deputy Mayor Pro Tem
Pat Miner
André Davidson
Jim Duggan
Patrick Gallagher
David Downs

STAFF PRESENT

Frank Turner, Deputy City Manager
LaShon Ross, Deputy City Manager
Diane C. Wetherbee, City Attorney
Diane Zucco, City Secretary
Alice D. Snyder, Assistant City Secretary

Mayor LaRosiliere convened the Council into the Regular Session on Monday, January 13, 2014, at 7:01 p.m. in the Senator Florence Shapiro Council Chambers of the Plano Municipal Center, 1520 K Avenue. A quorum was present.

Tommy Shumate, Minister of Education of First Baptist Church Plano led the invocation and Jr. Girl Scout Troop 3037 from Shepard Elementary led the Pledge of Allegiance.

Mayor LaRosiliere recognized Baylor Regional Medical Center in receiving the Malcolm Baldrige Award, received a presentation of a grant from Collin County, presented a Certificate of Appreciation to Roy L. Wilshire for his service on the Collin County Appraisal District Board and recognized Diane Wetherbee, City Attorney on her retirement from the City.

Comments of Public Interest

Bill Lisle spoke in regards to potential abandonment of an alley public right-of-way. City Manager Glasscock advised Council that this item will be coming forth in the future.

CONSENT AGENDA

Mayor LaRosiliere requested that Consent Agenda Item "I" be pulled for individual consideration.

Upon a motion made by Mayor Pro Tem Smith and seconded by Council Member Davidson, the Council voted 8-0 to approve and adopt all remaining items on the Consent Agenda as recommended and as follows:

Approval of Minutes (Consent Agenda Item "A")
December 17, 2013

Approval of Expenditures

Award/Rejection of Bid/Proposal: (Purchase of products/services through formal procurement process by this agency)

Bid No. 2013-358-B for Oak Hollow & Brandon Court project to Austin Filter Systems, Inc., in the amount of \$787,190 and authorizing the City Manager to execute all necessary documents. (Consent Agenda Item “B”)

Bid No. 2014-45-B for the purchase of two (2) Ford F-350 Utility Trucks from Randall Reed's Prestige Ford in the amount of \$71,760 for Fleet Services, to be utilized by Utility Cuts and Municipal Drainage, and authorizing the City Manager to execute all necessary documents. (Consent Agenda Item “C”)

Bid No. 2014-014-C for a one (1) year contract with three (3) City optional renewals for the purchase of bulk fertilizer for the Parks and Recreation Department to Greensmiths, Inc., in the estimated annual amount of \$67,500 and authorizing the City Manager to execute all necessary documents. (Consent Agenda Item “D”)

RFP No. 2013-241-C for Consultant for the 457 Deferred Compensation Oversight Committee awarded to The Retirement Store, Inc. for the initial term of three (3) years with two (2) City optional one (1) year renewal periods in the estimated amount of \$72,000; and authorizing the City Manager to execute all necessary documents. (Consent Agenda Item “E”)

Purchase from an Existing Contract

To approve the purchase of retro reflective and non-reflective sign sheeting material through an existing annual contract for Public Works in the estimated annual amount of \$100,000 from 3M Company through the City of Fort Worth (Contract No. 12-0072) and authorizing the City Manager to execute all necessary documents. (City of Plano Contract No. 2014-96-I) (Consent Agenda Item “F”)

To approve the purchase of one (1) Kenworth Concrete Truck for Fleet Services, to be utilized by Streets, in the amount of \$133,277 from MHC Kenworth, through an existing contract/agreement with TASB/Buyboard, and authorizing the City Manager to execute all necessary documents.(TASB/Buyboard Contract #430-13.) (Consent Agenda Item “G”)

To approve the purchase of Maintenance Support for the Symantec Altiris IT Management Suite 7.5, in the amount of \$65,496 from Intuitive Technology Group, LLC through an existing contract with the Department of Information Resources (DIR) and authorizing the City Manager to execute all necessary documents. (DIR-SDD-1917) (Consent Agenda Item “H”)

Adoption of Resolutions

Resolution No. 2014-1-1(R): To adopt the Tax Abatement Policy of the City of Plano thereby establishing criteria for evaluating incentive applications; establishing procedural guidelines and criteria governing tax abatement agreements; and providing an effective date. (Consent Agenda Item “J”)

Resolution No. 2014-1-2(R): To approve revisions to the City of Plano Chapter 380 Policy for Economic Development Incentives; and providing an effective date. (Consent Agenda Item “K”)

Resolution No. 2014-1-3(R): To approve the City of Plano Hazard Mitigation Action Plan and providing an effective date. (Consent Agenda Item “L”)

Adoption of Ordinances

Ordinance No. 2014-1-4: To abandon all right, title, and interest of the City in: (1) a certain 30’ access easement, recorded in Vol. 578, Page 435 of the Deed Records of Collin County, Texas; (2) a certain 15’ sewer easement, recorded in Vol. 578, Page 437 of the Deed Records of Collin County, Texas, and (3) a certain 20’ easement and right-of-way, described in the condemnation proceedings in City of Plano v. W.W. Caruth, Jr., Cause No. 71-134-199 in the 199th District Court of Collin County, Texas, and located in the John G. Vance Survey, Abstract Number 938, which is located within the city limits of the City of Richardson, Collin County, Texas; quitclaiming all right, title and interest of the City in such easements to the owner of the property underlying the easements, Bank of America, N.A. (as trustee of the W.W. Caruth Foundation), to the extent of its interest; authorizing the City Manager to execute any necessary documents, and providing an effective date. (Consent Agenda Item “M”)

Ordinance No. 2014-1-5: To amend Sec. 6-686. Deletions, Additions, Amendments of Article XVIII, Energy Conservation Code, of Chapter 6 of the Code of Ordinances of the City of Plano; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, a publication clause and an effective date. (Consent Agenda Item “N”)

Ordinance No. 2014-1-6: To amend Section 3-3 of Chapter 3, Alcoholic Beverages, of the Code of Ordinances of the City of Plano, Texas to remove the restrictions relating to transporting alcohol in any residentially zoned district; and providing a repealer clause, a severability clause, a savings clause, a penalty clause, and an effective date. (Consent Agenda Item “O”)

END OF CONSENT

Resolution No. 2014-1-7(R): To approve the appointment of Paige Mims as the City Attorney for the City of Plano; and providing an effective date. (Consent Agenda Item “I”)

Upon a motion made by Mayor LaRosiliere and seconded by Council Member Downs, the Council voted 8-0 to approve the appointment of Paige Mims as the City Attorney for the City of Plano; and further to adopt Resolution No. 2014-1-7(R).

Public Hearing and adoption of Ordinance No. 2014-1-8 as requested in Zoning Case 2013-32, to amend Subsection 2.802 (ED-Estate Development) of Section 2.800 (District Charts) of Article 2 (Zoning Districts and Uses) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, to allow modifications to animal restrictions within the Estate Development zoning district; and providing a publication clause, a penalty clause, a repealer clause, a savings clause, a severability clause, and an effective date. Applicant: City of Plano (Regular Agenda Item “1”)

Ordinance No. 2014-1-8 (cont'd)

Director of Planning Jarrell stated that the item allows llamas to be added to list of large animals and includes other amendments to the wording in the Estate Development district to bring the language closer to the Code of Ordinances regarding animal regulations. Ms. Jarrell spoke to revision at the Planning and Zoning meeting removing alpacas from consideration and advised that the Planning & Zoning Commission recommended the item for approval as follows: (Additions are indicated in underlined text; deletions are shown as strikethrough text.)

Amend Subsection 2.802 (ED - Estate Development) of Section 2.800 (District Charts) of Article 2 (Zoning Districts and Uses) to incorporate the term, "livestock", in appropriate locations, and to clarify the meaning of Subsection 2.802.4.a.iii:

2.802 ED - Estate Development

3. Area, Yard, and Bulk Requirements

Description	Requirement
Minimum Lot Area	43,560 square feet, 85,000 square feet if any <u>livestock</u> large animals are kept

4. Special District Requirements

a. Animal Restrictions in the ED District:

i. Number

No more than two livestock ~~larger~~ animals, ~~specifically cattle, horses, sheep, and goats,~~ can be maintained per acre of lot area.

ii. Type

Livestock animals are limited exclusively to horses and other equine species, cattle, llamas, sheep, and goats. Swine and fowl are expressly prohibited. Domestic animals are allowed consistent with the Code of Ordinances. Other types of animals which introduce an unusual disturbance to the community or adjoining property owners shall not be maintained.

iii. Breeding

No livestock ~~large~~ animals, other than ~~horses~~ equine species, shall be kept for commercial breeding purposes.

Mayor LaRosiliere opened the Public Hearing. No one appeared to speak for or against the request. The Public Hearing was closed.

Ordinance No. 2014-1-8 (cont'd)

Upon a motion made by Deputy Mayor Pro Tem Harris and seconded by Council Member Duggan, the Council voted 8-0 to amend Subsection 2.802 (ED-Estate Development) of Section 2.800 (District Charts) of Article 2 (Zoning Districts and Uses) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, to allow modifications to animal restrictions within the Estate Development zoning district; as recommended by the Planning and Zoning Commission and as requested in Zoning Case 2013-32; and further to adopt Ordinance No. 2014-1-8.

Public Hearing and adoption of Ordinance No. 2014-1-9 as requested in Zoning Case 2013-21, to amend Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, regarding the sign ordinance; and providing a publication clause, a penalty clause, a repealer clause, a savings clause, a severability clause, and an effective date. Applicant: City of Plano (Regular Agenda Item "2")

Director of Planning Jarrell spoke to proposed amendments to sign regulations advising that the Planning & Zoning Commission recommended the item for approval as follows: (Additions are indicated in underlined text; deletions are indicated in strikethrough text.)

Amend Subsection 3.1602 (Definitions) of Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations), such portion of subsection to read as follows:

Sign - Abandoned: A sign that identifies a business, tenant, service, owner, product, event, or activity which no longer exists in the advertised location, or pertains to a time, event, or purpose which no longer applies.

Sign - Canopy: Any sign erected on top of or flush against the face of a canopy.

Sign - ~~Reader Board/Electronic Message Center~~: A variable message sign that utilizes computer/generated messages or some other electronic means of changing copy.

Amend Subsection 3.1603 (Design and Construction Specifications) of Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations), such portion of subsection to read as follows:

1. Requirements for Wall Signs

b. Wall Signs

vi. Wall signs shall not be ~~reader board/electronic message center~~ sign type.

Ordinance No. 2014-1-9 (cont'd)

d. Projection over Private Property

Projections other than awning or canopy signs over private property shall be allowed over pedestrian sidewalks, walkways, and corridors but not to exceed the following:

Vertical Clearance	Maximum Projection
Less than seven feet	Three inches
Seven feet to eight feet	Twelve inches
Over eight feet	Four <u>Six</u> feet

k. Canopy Signs

- i. Canopy signs may be placed on top of or may be attached to the face of a canopy.
- ii. The combined total area of wall signs and canopy signs on any wall shall not:
 - a. exceed the area and size allowed for a single wall sign and;
 - b. exceed more than 75% of the length of the canopy.
- iii. Canopy signs shall not exceed 12 inches in height and shall not extend above the roofline of the building.

2. Freestanding Signs

f. Multipurpose Signs

- ii. The identification portion of multipurpose signs shall not exceed 50 square feet. Any combination of directory and ~~reader-board~~ electronic sign shall not exceed 100 square feet.

j. Menu Board Signs

Menu board signs may be erected in nonresidential zoning districts and shall not exceed ~~40~~ 50 square feet with a maximum height of six feet. Required setback shall be a minimum of eight feet from any property line and shall be a minimum of ten feet from any other menu board sign.

m. Retaining Wall Signs

- viii. Retaining wall signs shall not be ~~reader-board/electronic message-center~~ sign type.

Ordinance No. 2014-1-9 (cont'd)

5. Illumination

- a. A sign in a residential district, where allowed by this ordinance, may be illuminated. Any illumination shall be located so as not to produce intense glare or direct illumination across the bounding property line. Internal illumination shall not exceed 40 watts per every 25 square feet or any portion thereof, except for electronic signs which may not exceed 0.3 footcandle above ambient light conditions as measured at any point along the property line.
- ~~b. Illuminated changeable copy signs shall not change copy more than once every 30 minutes, excluding time and temperature.~~
- ~~e.b.~~ No lighted sign shall be erected within 150 feet of a residential district as measured from the location of the sign nearest to the property line of each neighboring lot unless it meets the illumination criteria listed above.
- ~~d.c.~~ All illumination shall comply with the City of Plano illumination ordinance.

7. ~~Reader Boards/Electronic Message Center Sign~~

- ~~a. Any reader board or electronic message center area of a sign shall not exceed the allowable square footage for its specific sign type.~~
- ~~b. Any reader board or electronic message center sign shall be allowed to change the copy every eight seconds.~~
- ~~c. Electronic signs shall be equipped with an automatic dimmer device and shall be programmed to automatically dim the electronic sign to a maximum illumination of no more than 0.3 footcandles above ambient light conditions as measured at any point along the property line.~~
- ~~d. No electronic sign shall display animated messages including flashing, blinking, fading, rolling, shading, dissolving, or any other effect that gives the appearance of movement.~~

Amend Subsection 3.1604 (General) of Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations), such portion of subsection to read as follows:

6. Nonconforming Signs

c. Change in Use or Occupant of Structure

Any nonconforming sign may continue to be utilized as long as the occupant within the structure remains the same. When a use changes ~~from one occupancy category to another~~, or when there is a change in occupant, all signs serving that occupant shall be brought into conformance with the provisions of this section.

Ordinance No. 2014-1-9 (cont'd)

8. Enforcement

a. Authority

- i. The Building Official, or his respective designee(s), any peace officer, and any code enforcement officer is hereby authorized to issue a citation and to order the repair or removal of any dilapidated, deteriorated, abandoned, illegal, obsolete, or prohibited signs from property within the corporate city limits of Plano, in accordance with the enforcement mechanisms set forth in this section.
- ii. Any abandoned sign shall be removed from the premises within 30 calendar days of receiving notice of violation. The sign shall be removed by the owner, occupant, or person in control of the property on which the sign is located.

Amend Subsection 3.1605 (Downtown Sign District) of Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations), such portion of subsection to read as follows:

7. Sign Standards

q. Window Signs

i. General

Window signs shall only be permitted on the ground floor of a building.

ii. Sign Area

- a. No window sign or signs shall cover more than 25% of any individual window area.
- b. Window signs that exceed 15% of an individual window area shall obtain a permit, unless the sign is a noncommercial temporary sign.
- c. Window sign area shall not exceed 40 square feet on any facade.

iii. Signs may be applied to, attached to or located within 12 inches of a window on the interior of the establishment.

Ms. Jarrell addressed Deputy Mayor Pro Tem Harris in regards to the definition of a canopy. She responded to Council Member Duggan, advising that abandoned billboard signs fall into a separate set of regulations and this amendment would apply to a general business sign.

Mayor LaRosiliere opened the Public Hearing. No one appeared to speak for or against the request. The Public Hearing was closed.

Ordinance No. 2014-1-9 (cont'd)

Upon a motion made by Council Member Downs and seconded by Mayor Pro Tem Smith, the Council voted 8-0 to amend Section 3.1600 (Sign Regulations) of Article 3 (Supplementary Regulations) and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, regarding the sign ordinance; as recommended by the Planning and Zoning Commission and as requested in Zoning Case 2013-21; and further to adopt Ordinance No. 2014-1-9.

Public Hearing and adoption of Ordinance No. 2014-1-10 as requested in Zoning Case 2013-31 to amend Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, granting Specific Use Permit No. 641 so as to allow for the additional use of Arcade and Specific Use Permit No. 642 so as to allow for the additional use of Commercial Amusement (Indoor) on 5.1± acres of land located on the east side of Communications Parkway, 340± feet north of Windhaven Parkway, in the City of Plano, Collin County, Texas, presently zoned Regional Employment; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date. Applicant: Acres of Sunshine, Ltd. (Regular Agenda Item “3”)

Director of Planning Jarrell advised Council that this request is for specific use permits for commercial amusement indoor and arcade. She stated the proposed business is one that would cater to corporate parties, games, bowling, pool, arcade machines; and that the location meets all the distance set back requirements in the zoning ordinance that apply to arcades. Ms. Jarrell advised that the Planning & Zoning Commission recommended the item for approval as submitted.

Mayor LaRosiliere opened the Public Hearing. No one appeared to speak for or against the request. The Public Hearing was closed.

Upon a motion made by Council Member Davidson and seconded by Council Member Miner, the Council voted 8-0 to grant Specific Use Permit No. 641 so as to allow for the additional use of Arcade and Specific Use Permit No. 642 so as to allow for the additional use of Commercial Amusement (Indoor) on 5.1± acres of land located on the east side of Communications Parkway, 340± feet north of Windhaven Parkway, in the City of Plano, Collin County, Texas, presently zoned Regional Employment; as recommended by the Planning and Zoning Commission and as requested in Zoning Case 2013-31; and further to adopt Ordinance No. 2014-1-10.

Public Hearing and adoption of Ordinance No. 2014-1-11 as requested in Zoning Case 2013-33, to amend Section 1.600 (Definitions) of Article 1 (General Regulations), Subsection 2.502 (Schedule of Permitted Uses) of Section 2.500 (Permitted Uses) of Article 2 (Zoning District and Uses), Subsection 3.1107 (Schedule of Off-Street Parking) of Section 3.1100 (Off-Street Parking and Loading), Subsection 3.1504 (Residential Adjacency Standards) of Section 3.1500 (Residential Adjacency Standards) of Article 3 (Supplementary Regulations), and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, to create regulations for food truck parks and commissaries; and providing a publication clause, a penalty clause, a repealer clause, a savings clause, a severability clause, and an effective date. Applicant: City of Plano (Regular Agenda Item “4”)

Ordinance No. 2014-1-11 (cont'd)

Director of Planning Jarrell advised Council that the proposed zoning amendments are in response to developers' interest in establishing food truck parks. She stated the amendments only address land use and zoning regulations and recommended asphalt or concrete for areas where trucks are driven or parked. Ms. Jarrell advised that the Planning & Zoning Commission recommended the item for approval as follows: (Additions are indicated in underlined text; deletions are indicated in strikethrough text.)

Amend Section 1.600 (Definitions) of Article 1 (General Regulations), to add the following term and definition for food truck park and commissaries, such portion of section to read as follows:

1.600 (Definitions)

Food Truck Park - An area designed to accommodate two or more mobile food establishments and offering food and/or beverages for sale to the public as the primary use of the property.

Commissaries - An establishment other than a restaurant in which food, containers, or supplies are kept, handled, prepared, packaged, or stored for transportation by mobile food establishments, and that serves as an operating base where a mobile food establishment may be stored, parked, serviced, cleaned, supplied, and maintained. Commissaries must comply with other provisions of the Code of Ordinances.

Amend Subsection 2.502 (Schedule of Permitted Uses) of Section 2.500 (Permitted Uses) of Article 2 (Zoning Districts and Uses) to allow food truck parks and commissaries in the following zoning districts:

Food truck parks by specific use permit in all nonresidential zoning districts, except for the Neighborhood Office (O-1) and General Office (O-2) zoning district.

Commissaries by right in the Light Industrial-1 (LI-1), Light Industrial-2 (LI-2), and Commercial Employment (CE) districts

Ordinance No. 2014-1-11 (cont'd)

2.502 (Schedule of Permitted Uses)

Nonresidential Zoning Districts

Permitted Uses	Category	O-1 - Neighborhood Office	O-2 - General Office	R - Retail	BG - Downtown Business/Government	LC - Light Commercial	CE - Commercial Employment	CB-1 - Central Business-1	LI-1 - Light Industrial-1	LI-2 - Light Industrial-2	RE - Regional Employment	RC - Regional Commercial	RT - Research/Technology Center	CC - Corridor Commercial	UMU – Urban Mixed-Use
<u>Food Truck Park</u>	<u>Service</u>			§ R	§ R	§ R	§ R	§ R	§ R	§ R	§ R	§ R	§ R	§ R	§ R
<u>Commissaries</u>	<u>Wholesale</u>						P		P	P					

Amend Subsection 3.1107 (Schedule of Off-Street Parking) of Section 3.1100 (Off-Street Parking and Loading) of Article 3 (Supplementary Regulations) to establish parking requirements for food truck park, such portion of subsection to read as follows:

3.1107 (Schedule of Off-Street Parking)

<u>Food Truck Park</u>	<u>One space per 100 square feet of dining area only</u>
------------------------	--

Amend Subsection 3.1504 (Residential Adjacency Standards) of Section 3.1500 (Residential Adjacency Standards) of Article 3 (Supplementary Regulations) to read as follows:

3.1504 (Residential Adjacency Standards)

7. Food Truck Park

A food truck park shall not be permitted within 150 feet of a residential district.

Ordinance No. 2014-1-11 (cont'd)

Ms. Jarrell responded to Council, advising that variances to permit dogs would be processed through the Health Department and spoke to food trucks in other cities.

Mayor LaRosiliere opened the Public Hearing. No one appeared to speak for or against the request. The Public Hearing was closed.

Upon a motion made by Deputy Mayor Pro Tem Harris and seconded by Council Member Miner, the Council voted 8-0 to amend Section 1.600 (Definitions) of Article 1 (General Regulations), Subsection 2.502 (Schedule of Permitted Uses) of Section 2.500 (Permitted Uses) of Article 2 (Zoning District and Uses), Subsection 3.1107 (Schedule of Off-Street Parking) of Section 3.1100 (Off-Street Parking and Loading), Subsection 3.1504 (Residential Adjacency Standards) of Section 3.1500 (Residential Adjacency Standards) of Article 3 (Supplementary Regulations), and related sections of the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, to create regulations for food truck parks and commissaries; as recommended by the Planning and Zoning Commission and as requested in Zoning Case 2013-33; and further to adopt Ordinance No. 2014-1-11.

Resolution No. 2014-1-12(R): To authorize a waiver of the City's interest in the lien on the single family residence at 707 11th Street secured by the March 30, 2010 judgment in the amount of \$84,669.30; authorizing the City Manager to execute all necessary documents; and providing an effective date. (Regular Agenda Item "5")

Community Services Manager Brown advised Council of Agape Resource and Assistance Center approaching the Community Services Division regarding their need to increase capacity to provide shelter and services in the form of household care facilities to Plano residents. She stated the City is currently maintaining a struck back property and spoke to the City's five year strategic plan's goal of supporting and assisting with the creation of additional shelter and transitional housing for homeless and under-housed which is currently only 18 percent complete. Ms. Brown recommended the same terms and conditions afforded to the previous homeowner. She stated this would ensure and protect the City's interest in preserving affordable housing stock and maintain financial feasibility of the City's home program. Ms. Brown advised of HUD regulations in regards to expending program income dollars before expending entitlement dollars. She stated if the City were unable to commit allocated home funds timely, it may result in a reduction in the City's home funding in future years.

Mayor LaRosiliere opened the floor for comments. Reverend Janet Collinsworth spoke in support and spoke to the residence assisting women in crisis.

Upon a motion made by Council Member Miner and seconded by Mayor Pro Tem Smith, the Council voted 8-0 to authorize a waiver of the City's interest in the lien on the single family residence at 707 11th Street secured by the March 30, 2010 judgment in the amount of \$84,669.30; and further to adopt Resolution No. 2014-1-12(R).

Resolution No. 2014-1-13(R): To approve the terms and conditions of an Agreement by and between the City of Plano, Texas and Southern Land Company to provide an exclusive period for the negotiation of a development agreement for the redevelopment of 1.7± acres located at the northwest corner of 14th Street and K Avenue in the City of Plano; authorizing its execution by the City Manager; and providing an effective date. (Regular Agenda Item “6”)

Council Member Miner spoke to the Tax Increment Financing Reinvestment Zone No. 2 Board’s selection of Southern Land Company based on their involvement and investment in the City.

Upon a motion made by Deputy Mayor Pro Tem Harris and seconded by Mayor Pro Tem Smith, the Council voted 8-0 to approve the terms and conditions of an Agreement by and between the City of Plano, Texas and Southern Land Company to provide an exclusive period for the negotiation of a development agreement for the redevelopment of 1.7± acres located at the northwest corner of 14th Street and K Avenue in the City of Plano; and further adopt Resolution No. 2014-1-13(R).

Nothing further was discussed. Mayor LaRosiliere adjourned the meeting at 7:52 p.m.

Harry LaRosiliere, MAYOR

ATTEST

Diane Zucco, City Secretary



**CITY OF PLANO
COUNCIL AGENDA ITEM**

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/14		
Department:		Engineering		
Department Head:		Jack Carr, P.E.		
Agenda Coordinator (include phone #):			Kathleen Schonne (7198)	
			Project No. 6351	
CAPTION				
Approval of Bid No. 2014-61-B for the Sanitary Sewer Relocation - Legacy at US 75 Project to Dowager Utility Construction, Ltd., in the amount of \$135,303 and authorizing the City Manager to execute all necessary documents.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input checked="" type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	21,256	208,744	0	230,000
Encumbered/Expended Amount	-21,256	0	0	-21,256
This Item	0	-135,303	0	-135,303
BALANCE	0	73,441	0	73,441
FUND(S): SEWER CIP				
<p>COMMENTS: Funds are included in the 2013-14 Sewer CIP. This item, in the amount of \$135,303 will leave a current year balance of \$73,441 for the project to relocate sewer lines at Legacy Drive & US 75.</p> <p>STRATEGIC PLAN GOALS: Relocating sewer lines to improve intersections relates to the City's Goals of Safe Large City and Financially Strong City with Service Excellence.</p>				
SUMMARY OF ITEM				
<p>The relocation is required to correct a grade conflict between the sewer and a proposed new entrance ramp from Legacy to US 75. Staff recommends the bid of Dowager Utility Construction, Ltd., in the amount of \$135,303 be accepted as the lowest responsible bid, conditioned on timely execution of any necessary contract documents.</p> <p>The second lowest bidder is Canary Construction, Inc., in the amount of \$136,746.</p> <p>The engineer's estimate was \$125,000.</p> <p>https://maps.google.com/maps?q=US+75+and+Legacy&hl=en&ll=33.066729</p>				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	
Location Map, Bid Summary			N/A	

Sanitary Sewer Relocation- Legacy at US 75 Project # 6351

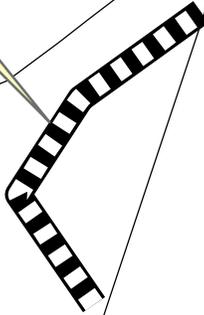


Project

LEGACY DR

CENTRAL EXPY

K AVE



**CITY OF PLANO
 BID TABULATION
 BID NUMBER 2014-61-B
 SANITARY SEWER RELOCATION – LEGACY AT US 75
 PROJECT NUMBER 6351
 BID TABULATION**

BIDDER:	BID BOND	TOTAL BASE BID
DOWAGER UTILITY CONSTRUCTION, LTD.	YES	\$135,303.00
CANARY CONSTRUCTION, INC.	YES	\$136,746.00
BARBOSA A. CONSTRUCTION, INC.	YES	\$139,877.00
JIM BOWMAN CONSTRUCTION COMPANY, LP.	YES	\$199,025.00
LONE STAR CIVIL CONSTRUCTION	YES	\$249,400.00

I certify that the above includes all firms contacted to bid and that replies are exactly as stated.

KRYSTAL SANDERS-PIERCE

12/17/2013

Krystal Sanders Pierce, Buyer

Date

“BID TABULATION STATEMENT”

ALL BIDS SUBMITTED FOR THE DESIGNATED PROJECT ARE REFLECTED ON THIS BID TAB SHEET. **HOWEVER, THE LISTING OF A BID ON THIS SHEET SHOULD NOT BE CONSTRUED AS A COMMENT ON THE RESPONSIVENESS OF SUCH BID OR AS ANY INDICATION THAT THE CITY ACCEPTS SUCH BID AS RESPONSIVE.** THE CITY WILL MAKE A DETERMINATION AS TO THE RESPONSIVENESS OF BIDS SUBMITTED BASED UPON COMPLIANCE WITH ALL APPLICABLE LAWS, CITY OF PLANO PURCHASING GUIDELINES, AND PROJECT DOCUMENTS, INCLUDING BUT NOT LIMITED TO THE PROJECT SPECIFICATIONS AND CONTRACT DOCUMENTS. THE CITY WILL NOTIFY THE SUCCESSFUL BIDDER UPON AWARD OF THE CONTRACT AND, ACCORDING TO LAW, ALL BIDS RECEIVED WILL BE AVAILABLE FOR INSPECTION AT THAT TIME.

PURCHASING DIVISION
 CITY OF PLANO TEXAS



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY	
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory	
Council Meeting Date:	1/27/14
Department:	Parks and Recreation
Department Head	Amy Fortenberry
Agenda Coordinator (include phone #): Susan Berger (7255)	

CAPTION

Award of Bid No. 2014-63-B for the Big Lake Park and Chisholm Trail Improvements to Gilbert May Inc., dba Phillips/May Corporation in the amount of \$2,766,633 and authorizing the City Manager or his designee to execute all necessary documents.

FINANCIAL SUMMARY

NOT APPLICABLE
 OPERATING EXPENSE
 REVENUE
 CIP

FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	69,374	4,080,625	500,000	4,649,999
Encumbered/Expended Amount	-69,374	-722,726	0	-792,100
This Item	0	-2,766,633	0	-2,766,633
BALANCE	0	591,266	500,000	1,091,266

FUND(S): **PARK IMPROVEMENT CIP & MUNICIPAL DRAINAGE CIP**

COMMENTS: Funds are included in the FY 2013-14 Park Improvement CIP and Municipal Drainage CIP. This item, in the amount of \$2,766,633, will leave a combined balance of \$591,266 for the Chisholm Trail and Creek Erosion projects in 2013-14.

STRATEGIC PLAN GOAL: Construction and repair of park improvements and drainage structures at parks and trails, relates to the City's goal of Great Neighborhoods - 1st Choice to Live.

SUMMARY OF ITEM

Staff recommends that the bid received from Phillips/May Corporation in the amount of \$2,766,633 be accepted as the lowest responsible bid conditioned upon timely execution of any necessary contract documents. The bid amount includes the base bid and alternates 1, 2 and 3. Alternate number 1 is for concrete that uses cement that meets emission limits for green concrete, alternate number 2 is for a trail overlook and alternate number 3 is for a second trail overlook.

The project includes the construction of a cast in place concrete pond bank with stone veneer for erosion and aesthetic purposes around the pond at Big Lake Park. Pond access points, trail repairs, a fishing platform, drainage structure repairs, trail overlooks, tree planting, grading and turf restoration are included. Also included are improvements to the creek crossings on Cross Bend Road and Deerfield Drive including sidewalk replacement, stone veneers on box culverts and improved railings.



CITY OF PLANO COUNCIL AGENDA ITEM

The low bid is below the consultant's estimate of \$3,050,000. In the event that Phillips/May Corporation fails to execute contract documents, staff recommends the bid of Roeschco Construction, Inc. in the amount of \$3,043,470 which includes the base bid and alternates 1, 2 and 3.

Project Location Map –

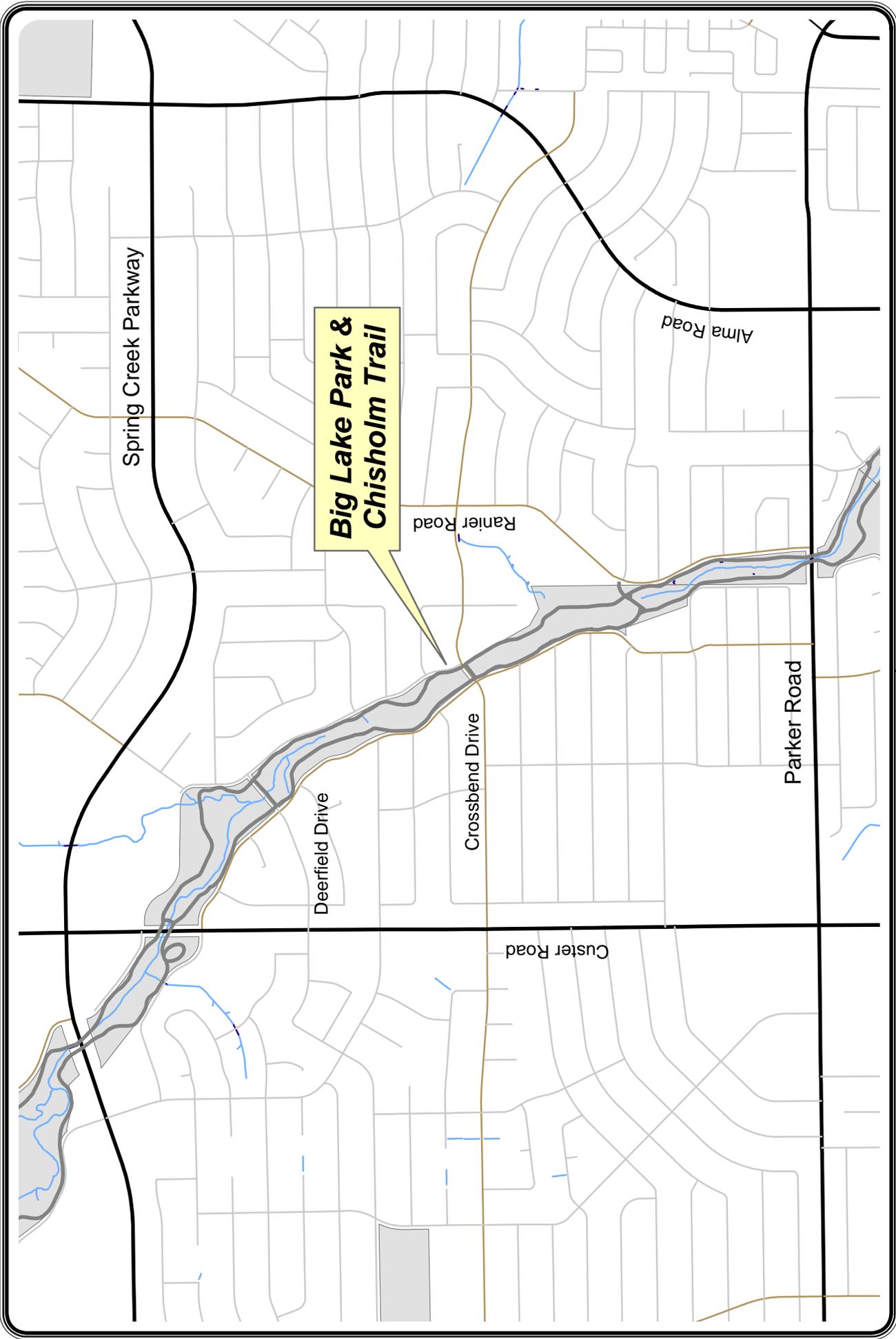
<http://goo.gl/maps/oHQxK>

List of Supporting Documents:	Other Departments, Boards, Commissions or Agencies
Location Map Bid Recap	

Big Lake Park & Chisholm Trail Improvements



Parks & Recreation Department
Park Planning



CITY OF PLANO

BID NO. 2014-63-B
Big Lake Park & Chisolm Trail Improvements
Project No 5911.1
BID RECAP

Bid opening Date/Time: December 20, 2013 @ 10:00 am

Number of Vendors Notified: 6925

Vendors Submitting "No Bids": 0

Bids Evaluated Non-Responsive to Specifications: 0

Number of Bids Submitted Responsive to Bid: 4

	Bid Total – Base Bid Plus Alt 1, 2, & 3
Gilbert May Inc., dba Phillips/May Corporation	\$2,766,633
The Fain Group, Inc.	\$3,901,598
RoeschCo Construction, Inc.	\$3,043,470
J.C. Commercial, Inc.	\$3,462,465

Recommended Vendors:

Gilbert May Inc., dba Phillips/May Corporation	\$2,766,633
--	-------------

Leslie Hooker

Leslie Hooker
Buyer I

December 20, 2013

Date



**CITY OF PLANO
COUNCIL AGENDA ITEM**

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/14		
Department:		Public Works		
Department Head		Gerald Cosgrove		
Agenda Coordinator (include phone #): Earl Whitaker x7074				
CAPTION				
To approve the purchase of six (6) Crane Carrier Refuse Truck Chassis from Bond Equipment Company, Inc., in the amount of \$957,952 and six (6) Heil Automated Single Arm Bodies from Heil of Texas, in the amount of \$672,800, totaling \$1,630,752 for the Fleet Department, to be utilized by Environmental Waste Collections, through an existing contract/agreement with TASB/Buyboard, and authorizing the City Manager to execute all necessary documents. (TASB/Buyboard Contract No. 430-13 & 425-13)				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	1,668,000	0	1,668,000
Encumbered/Expended Amount	0	0	0	0
This Item	0	-1,630,752	0	-1,630,752
BALANCE	0	37,248	0	37,248
FUND(S): EQUIPMENT REPLACEMENT FUND				
<p>COMMENTS: Funds are available in the FY 2013-14 Adopted Budget to purchase six (6) Crane Carrier Refuse Truck Chassis and six (6) Heil Automated Single Arm Bodies for Cost Center #748/Environmental Waste Collections for the scheduled replacement of unit #08926, #08928, #08930, #08932, #08934 and #08936. Remaining balance will be used for other Fleet and Equipment purchases.</p> <p>STRATEGIC PLAN GOAL: Providing six (6) Crane Carrier Refuse Truck Chassis and six (6) Heil Automated Single Arm Bodies for Fleet Services relates to the City's Goal of a Financially Strong City with Service Excellence.</p>				
SUMMARY OF ITEM				
Staff recommends the purchase of six (6) Crane Carrier Refuse Truck Chassis from Bond Equipment Company, Inc., in the amount of \$957,952 and six (6) Heil Automated Single Arm Bodies from Heil of Texas in the amount of \$672,800, totaling \$1,630,752 for the Fleet Department, to be utilized by Environmental Waste Collections, through an existing contract/agreement with TASB/Buyboard. The City is authorized to purchase from a Local Cooperative Organization pursuant to Chapter 271 subchapter F of the Local Government Code and by doing so satisfies any State Law requiring local governments to seek competitive bids for Items. (TASB/Buyboard contract No. 430-13 & 425-13 / City of Plano Internal Contract No. 2014-98-O & 2014-97-O)				



**CITY OF PLANO
COUNCIL AGENDA ITEM**

List of Supporting Documents: Memo	Other Departments, Boards, Commissions or Agencies NA



Memorandum

Date: January 9, 2014
To: Bruce D. Glasscock, City Manager
From: Reid Choate, Fleet Manager
Subject: Refuse Truck Purchase Recommendation

It is the recommendation of Fleet Services to purchase six (6) Crane Carrier Refuse Truck Chassis from Bond Equipment Company, Inc. through the TASB/Buyboard contract #430-13 in the amount of \$957,952.00 and six (6) Heil Automated Single Arm Bodies from Heil of Texas through the TASB/Buyboard contract #425-13 in the amount of \$672,800.00.

These units are for the replacements of unit 08926, 08928, 08930, 08932, 08934 and 08936 in Cost Center 748. All of these are scheduled replacements in the approved FY13-14 Equipment Replacement Fund.

Equipment replacement is analyzed based on age, mileage, maintenance cost and re-sale value in determining the need for replacement. Based on these criteria, Fleet Services recommends the replacement of the above vehicles. If these vehicles are not replaced, we will incur additional maintenance cost and salvage value will be greatly depreciated. In addition, the user department will be limited in their ability to perform their duties due to additional down time of the older equipment.

Feel free to contact me if you have any questions at extension 4182.



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/2014		
Department:		Technology Services		
Department Head		David Stephens		
Agenda Coordinator (include phone #): Dianna Wike x7549				
CAPTION				
To approve the purchase of Wireless Network Upgrade for Jack Carter Maintenance Facility in the amount of \$59,664, from Scientel Wireless LLC, through an existing H-GAC (Houston-Galveston Area Council) contract and authorizing the City Manager to execute all necessary documents. (H-GAC CW10-09)				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR:	2013-14	Prior Year (CIP Only)	Current Year	Future Years
		TOTALS		
Budget		0	129,778	0
Encumbered/Expended Amount		0	0	0
This Item		0	-59,664	0
BALANCE		0	70,114	0
FUND(s): TECHNOLOGY SERVICES FUND				
<p>COMMENTS: Funds are available in the 2013-14 Wireless Support Budget for the purchase of hardware and installation services to increase network connectivity at the Jack Carter Maintenance Facility and eighteen (18) networked devices in close proximity. The remainder of funds will be used for other expenditures related to support of the City's Wireless Network.</p> <p>STRATEGIC PLAN GOAL: Improvements to network connectivity relate to the City's Goal of a Financially Strong City with Service Excellence.</p>				
SUMMARY OF ITEM				
<p>Technology Services staff recommends approval of the purchase of hardware and installation services to increase the network connectivity to the Jack Carter Maintenance Facility and 18 networked devices in close proximity to that facility, from Scientel Wireless LLC, utilizing their H-GAC (Houston-Galveston Area Council) contract, in the amount of \$59,664. This upgrade will allow for the consolidation of two facilities into one facility with an aggregate network bandwidth of up to 90 Mbps (an increase from the current 20Mbps). This provides optimum productivity by improved network connectivity for traffic cameras, irrigation system controllers and wireless access points for the Motomesh wireless network. The City is authorized to purchase from a cooperative purchasing program with another local government or a local cooperative organization pursuant to Chapter 271 Subchapter F of the Local Government Code; and by doing so satisfies any State Law requiring local governments to seek competitive bids for items. (H-GAC CW10-09)</p>				



CITY OF PLANO COUNCIL AGENDA ITEM

List of Supporting Documents: Memorandum	Other Departments, Boards, Commissions or Agencies



Memorandum

Date: January 10, 2014
To: Diane Palmer-Boeck, Purchasing Manager
From: David Stephens, Director Technology Services
Subject: Purchase of Wireless Network Upgrade for Jack Carter Maintenance

Technology Services proposes purchasing hardware and installation services to increase the network connectivity to the Jack Carter Maintenance Facility and 18 networked devices in close proximity to that facility. This increased network capacity at the Jack Carter Maintenance Facility will allow for the consolidation of two facilities into one facility with an aggregate network bandwidth of up to 90 Mbps (an increase from the current 20Mbps). The 18 networked devices include traffic cameras, irrigation system controllers and wireless access points for the Motomesh wireless network.

Scientel Wireless, LLC has been providing support for the City of Plano's wireless network for the past seven years and is responsible for the daily maintenance of that network. Scientel Wireless LLC can provide the hardware and services described above under HGAC contract #CW10-09. A brand name justification memo was issued on 2/16/2010 requesting Scientel Wireless and Motorola as the sole providers for any services on this extensive and complex wireless network (see attached memo).

The total cost for this network upgrade is \$59,664.00. This cost is broken down into \$29,886 for hardware and \$29,778 for installation and maintenance services.

If we are not able to complete the upgrade to the Jack Carter Maintenance Facility and the associated 18 networked locations, the personnel in that facility would not be able to provide optimum productivity due to connectivity related network slowness.



Memorandum

Date: February 16, 2010
To: Mike Ryan, Purchasing
From: David Stephens, Director Technology Services
Subject: Name Brand Justification

As we undergo the final phase of our wireless mesh network deployment, we have existing contracts in place with Motorola for installation of this equipment. Motorola has have been using Scientel Wireless, LLC as the designated sub-contractor for the design and installation of this network. As sections of the network have been accepted we have relied upon Motorola and Scientel to provide the support for the network in production, as well as being responsible for the support of the new phases under construction.

It would be in the interest of the City of Plano to continue using Motorola and Scientel Wireless, LLC for maintenance of this network due to the complexity of the network; the ability to have a single responsible party for any issues, such as firmware upgrades; and their in-depth knowledge of our existing infrastructure. Bringing in a new vendor for maintenance for portions of this network at this time would increase the likelihood of a failure of the network with an ensuing disagreement over responsibility for restoring service to a critical infrastructure used on continuous basis by Public Safety and other city services.

This project has been segmented into three phases. The City has accepted phases 1 & 2 but Motorola, and Scientel, are still working on phase 3. As we move into maintenance mode on phases 1 & 2, the current contracts have been with Motorola as prime contractor with Scientel as the sub-contractor. It is the desire of Technology Services to be able to utilize Motorola and/or Scientel for support on the production phases of this project. Both Motorola and Scientel are on HGAC and DIR contracts for services that are within our scope of required services.

At this time Technology Services is requesting to maintain the relationship with Motorola and Scientel as sole support providers for the wireless mesh network until its completion. To accomplish this I am requesting that Motorola and Scientel Wireless, LLC be accepted as name brand justification vendors for support purposes for the duration of the wireless mesh network project.



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY					
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory					
Council Meeting Date:		1/27/2014			
Department:		Technology Services			
Department Head		David Stephens			
Agenda Coordinator (include phone #): Dianna Wike x7549					
CAPTION					
<p>To approve the purchase of Consulting Services for PeopleSoft Human Capital Management System Software Upgrade (HCM v9.2) in the estimated amount of \$123,250, from eVerge Group, LLC, through an existing U.S. General Services Administration contract and authorizing the City Manager to execute all necessary documents. (GS-35F-0324Y)</p>					
FINANCIAL SUMMARY					
<input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP					
FISCAL YEAR:	2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget		0	300,000	0	300,000
Encumbered/Expended Amount		0	0	0	0
This Item		0	-123,250	0	-123,250
BALANCE		0	176,750	0	176,750
FUND(S): TECHNOLOGY FUND					
<p>COMMENTS: Funds are available in the 2013-14 Technology Fund Budget for consulting services for the upgrade to PeopleSoft Version 9.2. Approval of this item will allow the City to enter into an agreement with the eVerge consulting group. The balance of funds will be used for other expenditures related to the project.</p> <p>STRATEGIC PLAN GOAL: Upgrades to the PeopleSoft software used by the City for Human Resources and Payroll relate to the City's Goal of Financially Strong City with Service Excellence.</p>					
SUMMARY OF ITEM					
<p>Technology Services staff recommends approval of the purchase of Consulting Services for PeopleSoft Human Capital Management System Software Upgrade (HCM v9.2) through an existing U.S. General Services Administration (GSA) contract from eVerge Group, LLC, an Oracle Platinum Partner, in the estimated amount of \$123,250. The upgrade will allow the City to be on the latest supported version of the PeopleSoft application and incorporate new features and functionality that PeopleSoft provides for benefits administration, payroll, time and labor reporting, compensation and recruiting purposes. The ability to take advantage of the new features will allow the City of Plano to offer increased levels of service to its citizens and employees. The City is authorized to purchase from the GSA Contract list pursuant to Chapter 271 Subchapter G of the Local Government Code and by doing so satisfies any State Law requiring local governments to seek competitive bids for items. (GS-35F-0324Y)</p>					



CITY OF PLANO COUNCIL AGENDA ITEM

List of Supporting Documents: Memorandum	Other Departments, Boards, Commissions or Agencies



Memorandum

Date: January 10, 2014

To: Diane Palmer-Boeck, Purchasing Manager

From: David Stephens, Director Technology Services

Subject: Purchase of Consulting Services for PeopleSoft Human Capital Management System Software Upgrade

Technology Services proposes purchasing consulting services from eVerge Group, LLC to upgrade PeopleSoft, the City of Plano's human capital management system. eVerge is a platinum partner of Oracle, the developer of the PeopleSoft application, and has extensive experience in performing upgrades to PeopleSoft HCM version 9.2. eVerge is authorized to provide consulting services under GSA contract GS-35F-0324Y.

The City of Plano has been using PeopleSoft since 1998 to provide Human Resources, benefits administration, payroll, time and labor reporting, compensation and recruiting purposes. These functions are critical for the Human Resources, Finance and Budget departments, as well as all departments for payroll purposes.

The proposed upgrade will allow the City of Plano to be on the latest supported version of the PeopleSoft application and incorporate new features and functionality that PeopleSoft provides. The recruiting module has been revamped and will provide increased capabilities in terms of applicant ease of use and internal reporting.

The total cost for this application upgrade services is \$239,625. Technology Services is asking for authorization to spend \$123,250 to cover this portion of the eVerge costs for consulting services. An additional \$116,375 will be redirected from a previous eVerge contract to cover the remainder of the upgrade costs.

If we are not able to complete the upgrade to the PeopleSoft HCM v9.2 system, the City of Plano will not have access to the latest features within PeopleSoft application and will have to continue manual work processes in some situations. The ability to take advantage of the new features will allow the City of Plano to offer increased levels of service to its citizens and employees.



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/2014		
Department:		Public Works / David Falls		
Department Head		Gerald Cosgrove		
Agenda Coordinator (include phone #): Kim McFarland (972.769.4109)				
CAPTION				
<i>To Jerusalem Corporation, increasing the contract by \$130,351 for the Pavement Rehab - Plano Parkway, Old Orchard Drive, Maumelle Drive and Hearst Castle Way, Project No. 6240, Change Order No. 1, Bid No. 2013-238-B.</i>				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input checked="" type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	2,867,227	3,851,850	3,000,000	9,719,077
Encumbered/Expended Amount	-2,867,227	-1,261,063	0	-4,128,290
This Item	0	-130,351	0	-130,351
BALANCE	0	2,460,436	3,000,000	5,460,436
FUND(S): CAPITAL RESERVE CIP				
COMMENTS: Funds are budgeted in the 2013-14 Capital Reserve CIP. This item, in the amount of \$130,351, will leave a balance of \$2,460,436 for projects relating to residential street & alley replacements.				
STRATEGIC PLAN GOAL: Expanding existing contracts to cover needed repairs identified after beginning work relates to the City's Goal of Great Neighborhoods - 1st Choice to Live.				
SUMMARY OF ITEM				
This change order is for additional concrete paving repairs on Old Orchard Drive and Maumelle Drive. As the project progressed and while working in the area, additional areas of concrete paving were identified as being in need of repair. The size of repairs identified has increased since the original inventory was completed in January 2013.				
Staff recommends approval of Change Order No. 1. The total Contract will be \$1,683,049.44 which is an 8.40% increase of the original contract amount of \$1,552,698.50.				
https://maps.google.com/maps?oe=UTF-8&q=old+orchard+dr+and+maumelle+dr+plano+tx&ie=UTF-8&hq=&hnear=0x864c180f9929636f:0x4f9176af2c916796,Old+Orchard+Dr+%26+Maumelle+Dr,+Plano,+TX+75023&gl=us&ei=qIXQUvvZNdapsATUoID4Cw&ved=0CC4Q8gEwAA				
List of Supporting Documents: Change Order No. 1; Location Map			Other Departments, Boards, Commissions or Agencies	

CHANGE ORDER NO.1

PAVEMENT REHAB-PLANO PKWY; OLD ORCHARD; MAUMELLE AND
HEARST CASTLE WAY
PROJECT NO. 6240
PURCHASE ORDER NO. 104395
CIP NO. 51118
BID NO. 2013-238-B

A. INTENT OF CHANGE ORDER

The intent of this change order is to modify the provisions of the contract entered into by the **CITY OF PLANO, TEXAS**, and **JERUSALEM CORPORATION** for the **PAVEMENT REHAB-PLANO PKWY; OLD ORCHARD; MAUMELLE AND HEARST CASTLE WAY PROJECT**, dated May 21, 2013.

B. DESCRIPTION OF CHANGE

The change order is for additional pavement repair on Old Orchard and Maumelle that has been identified due to additional locations developing since the original inventory took place. Scheduled locations increased in size due to weather and deterioration of pavement and subgrade.

C. EFFECT OF CHANGE

This change order will have the following effect on the cost of this project:

ITEM NO.	ITEM DESCRIPTION	ORIGINAL QUANTITY	REVISED QUANTITY	UNIT	UNIT PRICE	AMOUNT OF CHANGE
100	Full depth Saw Cut	10,217	14,283	LF	\$1.00	\$4,066.44
101	F/I Long & Trans. Butt Joint	10,217	14,283	LF	\$1.75	\$7,115.50
106	F/I 8" Concrete Paving	15,051.00	17,234.00	SY	\$50.00	\$109,150.00
112	F/I 6" Monolithic Curb	8,489	8,518	LF	\$1.00	\$29.00
134	R/F/I 4" Sidewalk	12,736	16,066	SF	\$3.00	\$9,990.00
	TOTAL:					\$130,350.94

Original Contract Amount	\$	<u>1,552,698.50</u>
Contract Amount (Including Previous Change Orders)	\$	<u>1,552,698.50</u>
Amount, Change Order No. 1	\$	<u>130,350.94</u>
Revised Contract Amount	\$	<u><u>1,683,049.44</u></u>
Total Percent Increase Including Previous Change Orders		<u>8.40%</u>

D. EFFECT OF CHANGE ON CONTRACT TIME

The work required under this change order will add **14** day(s) to this project:

Original Contract Time	<u>160 working days</u>
Amount (Including Previous Change Orders)	<u>160 working days</u>
Amount, Change Order No. 1	<u>14 working days</u>
Revised Contract Time	<u>174 working days</u>
Total Percent Increase Including Previous Change Orders	<u>8.75%</u>

E. AGREEMENT

In the event of any conflict or inconsistency between the provisions set forth in this Change Order No. 1 and the contract, this Change Order No. 1 shall govern and control. For and in consideration of the covenants, duties and obligations herein contained, the parties do mutually agree that except as provided above, all other terms and conditions of the Contract shall remain unchanged and in full force and effect.

By the signatures below, duly authorized agents of the **CITY OF PLANO, TEXAS**, and **JERUSALEM CORPORATION**, do hereby agree to append this Change Order No. 1 to the original contract between themselves, dated May 21, 2013.

F. AUTHORITY TO SIGN

The undersigned officers and/or agents of the parties hereto are the properly authorized officials and have the necessary authority to execute this Agreement on behalf of the parties hereto.

OWNER: CITY OF PLANO

CONTRACTOR: JERUSALEM CORPORATION

By: _____
(signature)

By: 

(signature)

Print
Name: Bruce D. Glasscock

Print
Name: Jerusalem A. Alhakim

Print
Title: City Manager

Print
Title: President

Date: _____

Date: 12-18-2013

APPROVED AS TO FORM:

By: _____
Diane C. Wetherbee, City Attorney

ACKNOWLEDGMENTS

STATE OF TEXAS §
 §
COUNTY OF COLLIN §

This instrument was acknowledged before me on the 18th day of December, 2013, by **JERUSALEM A ALHAKIM, PRESIDENT** of **JERUSALEM CORPORATION, a TEXAS** corporation, on behalf of said corporation.



[Signature]
Notary Public, State of Texas

STATE OF TEXAS §
 §
COUNTY OF COLLIN §

This instrument was acknowledged before me on the _____ day of _____, 2014, by **BRUCE D. GLASSCOCK, CITY MANAGER** of the **CITY OF PLANO, TEXAS**, a Home-Rule Municipal Corporation, on behalf of said municipal corporation.

Notary Public, State of Texas



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/2014		
Department:		Facilities		
Department Head		Jack Carr		
Agenda Coordinator (include phone #): Michael Parrish x7554				
CAPTION				
To approve the purchase of a new message and voting display for the Senator Florence Shapiro Council Chamber from International Roll-Call Corporation, the sole source provider in the amount of \$162,450 and authorizing the City Manager to execute all necessary documents.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input checked="" type="checkbox"/> CIP				
FISCAL YEAR:	2013-14	Prior Year (CIP Only)	Current Year	Future Years
				TOTALS
Budget		551,572	1,526,428	945,000
Encumbered/Expended Amount		-551,572	-311,378	0
This Item		0	-162,450	0
BALANCE		0	1,052,600	945,000
FUND(s): CAPITAL RESERVE FUND				
COMMENTS: This item, in the amount of \$162,450, will leave a current year balance of \$1,052,600 for other work related to the renovation, maintenance and repair of the Municipal Center Building.				
STRATEGIC PLAN GOAL: Keeping Plano facilities up to date and in good repair relates to the City's goal of Financially Strong City with Service Excellence.				
SUMMARY OF ITEM				
The Facilities Department recommends the purchase of the new message and voting display from International Roll-Call Corporation, the sole source provider in the amount of \$162,450. The City is exempt from the competitive bid process for this purchase as allowed by Local Government Code Chapter 252 Subchapter B Section 252.022(a)(7)(A).				
List of Supporting Documents: Recommendation Memo			Other Departments, Boards, Commissions or Agencies	



City of Plano
1520 K Avenue
Plano, TX 75074

P.O. Box 860358
Plano, TX 75086-0358
Tel: 972.941.7000
plano.gov

TO: Michael Parrish, Sr. Buyer

FROM: Richard Medlen,
Facilities Maintenance Superintendent

DATE: January 15, 2014

SUBJECT: **Municipal Center - Senator Florence Shapiro Council Chamber Vote Tally**

The Facilities Maintenance Department is requesting approval for the upgrade of the current Senator Florence Shapiro Council Chambers Vote Tally System.

The existing external display and hardware to the Vote Tally System in the Council Chambers is over 13 years old and is no longer supported, therefore, in need of replacement.

The display and hardware will be replaced with a 4mm full color video LED display with a life expectancy of 20 years. The cost of the base system is \$123,050. To add live video capability to the new display is an additional \$15,700 and additional back display controller hardware and software is an additional \$23,700, bringing the total upgrade to \$162,450.

The existing voting system hardware and software is a custom system from International Roll-Call Corporation and no other vendor has the ability to interface with the system.

Please contact me if you have any questions.

Thanks

/liw

Xc: Jim Razinha
Matt Yager
Renetta Lee



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/14		
Department:		Legal		
Department Head		Paige Mims		
Agenda Coordinator (include phone #): Betsy Allen # 7545				
CAPTION				
A Resolution of the City Council of the City of Plano, Texas, approving the hiring of Alan C. Wayland as Senior Assistant City Attorney by the City Attorney; and providing an effective date.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR:	2013-14	Prior Year (CIP Only)	Current Year	Future Years
		TOTALS		
Budget		0	114,146	0
Encumbered/Expended Amount		0	0	0
This Item		0	-114,146	0
BALANCE		0	0	0
FUND(S): GENERAL FUND				
<p>COMMENTS: Funding for this item, in the amount of \$114,146 (including benefits), for the remainder of 2013-14 is included in the approved 2013-14 Budget. This position does not increase the number of authorized positions in Legal. City Charter authorizes the hiring of attorneys with the approval of the City Council.</p> <p>STRATEGIC PLAN GOAL: The hiring of a Senior Assistant City Attorney meets the City's goal of Financially Strong City with Service Excellence.</p>				
SUMMARY OF ITEM				
The City Charter authorizes the City Attorney to select attorneys for hire with the approval of the City Council. It is the City Attorney's recommendation that Alan C. Wayland be hired as a Senior Assistant City Attorney for the City Attorney's office.				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	

MEMORANDUM

DATE: January 22, 2014

TO: Honorable Mayor and Members of the City Council

FROM: Paige Mims
City Attorney

SUBJECT: Hiring of Alan C. Wayland as Senior Assistant City Attorney

In accordance with Section 4.05 of the Plano City Charter, I am requesting City Council approval of my selection of Alan C. Wayland for the Senior Assistant City Attorney position. Mr. Wayland's qualifications are outlined below.

It is my recommendation that Alan C. Wayland be hired to fill the Senior Assistant City Attorney position for my office. This position is the former Deputy City Attorney position held by me which has been reclassified. Mr. Wayland has been self-employed for the past several years with a practice focused on municipal law and real estate. He formerly was the City Attorney for the City of New Braunfels from 2007 to 2011 and has previously worked for the cities of Galveston and Garland. In addition to real estate, Mr. Wayland has experience in land use, tort claims, and economic development. He obtained his Bachelor of Arts degree in Government from the University of Texas and Juris Doctor from St. Mary's University in San Antonio.

Thank you for your consideration. If you have any questions, please let me know.

A Resolution of the City Council of the City of Plano, Texas, approving the hiring of Alan C. Wayland as Senior Assistant City Attorney by the City Attorney; and providing an effective date.

WHEREAS, Section 4.05 of the City Charter of the City of Plano gives the City Attorney the authority to select attorneys, with the approval of the City Council, to represent the City in litigation and to advise city departments and boards; and

WHEREAS, the City Attorney has selected Alan C. Wayland to be hired as a Senior Assistant City Attorney and is requesting the City Council's approval of same.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The City Council approves the hiring by the City Attorney of Alan C. Wayland as Senior Assistant City Attorney, such approval to be effective with the date of his employment and compliance with all prescreening requirements.

Section II. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/2014		
Department:		Police Department		
Department Head		Gregory W. Rushin		
Agenda Coordinator (include phone #): Pam Haines, ext 2538				
CAPTION				
A Resolution of the City Council of the City of Plano, Texas, approving the terms and conditions of a Fourth Amended and Restated Police Training Center Operating Agreement by and between the City of Richardson and the City of Plano; authorizing its execution by the City Manager or his authorized designee; and providing an effective date.				
FINANCIAL SUMMARY				
<input checked="" type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(s): N/A				
COMMENTS: This item has no fiscal impact.				
STRATEGIC PLAN GOAL: Amending and restating the agreement with the City of Richardson for the Police Training Center relates to the City's goal of Partnering for Community Benefit and Financially Strong City with Service Excellence.				
SUMMARY OF ITEM				
The purpose of this Police Academy Operating Agreement is to identify the responsibilities and financial obligations of the cities.				
List of Supporting Documents: Resolution, Memo and Exhibit "A"			Other Departments, Boards, Commissions or Agencies	



Memorandum

Date: January 16, 2014
To: LaShon Ross, Deputy City Manager
From: Gregory W. Rushin, Chief of Police *GR*
Subject: Amended Police Training Center Operating Agreement

Due to the Police Department's desire to construct an enclosed roof at the Plano/Richardson Police Training Center Gun Range, it is necessary to amend the Operating Agreement between the Plano Police Department and the Richardson Police Department.

This amendment is necessary because the current operating agreement requires that the cost of any capital improvement at the Police Training Center be shared equally by both cities. Since the City of Richardson is not sharing the cost of this project, it is necessary to amend the Operating Agreement to reflect that the City of Plano is solely paying for the roof over the Gun Range with Police Department seizure funds.

In conjunction, it is also necessary to amend the Operating Agreement to reflect that if the Richardson Police Department ever withdraws from the Police Training Center, their compensation would be proportionately decreased in lieu of not sharing in the cost of the roof construction. Currently, the agreement states that if Richardson Police Department were to withdraw from the Police Training Center they would receive 50% of the appraised fair market value of all capital improvements. As agreed upon by the finance directors of each City, the amended agreement states that Richardson will only receive 43.4% of the appraised fair market value of all capital improvements to the Training Center.

The Police Department recommends the Council approve this amended Police Training Center Operating Agreement.

A Resolution of the City Council of the City of Plano, Texas, approving the terms and conditions of a Fourth Amended and Restated Police Training Center Operating Agreement by and between the City of Richardson and the City of Plano; authorizing its execution by the City Manager or his authorized designee; and providing an effective date.

WHEREAS, on May 31, 1990, the parties entered into an agreement for the joint operation and maintenance of the Plano/Richardson Police Training Center located at 4912 14th Street in the City of Plano which expired on May 31, 2000; the parties entered into a like agreement on October 1, 2001; which was revised by a Second Amended and Restated Agreement on November 27, 2007, and replaced by a Third Amended and Restated Agreement on August 22, 2011; and

WHEREAS, the Parties desire to enter into a Fourth Amended and Restated Agreement to authorize the City of Plano to solely construct and pay for a roof improvement project at the Training Center and to provide for an adjustment to the percentage of fair market value paid by the City of Plano to the City of Richardson upon termination of the Agreement to offset the cost of the roof investment by the City of Plano; and

WHEREAS, the City Council has been presented a proposed Fourth Amended and Restated Police Training Operating Agreement, a substantial copy of which is attached hereto as Exhibit "A" and incorporated herein by reference (hereinafter called "Agreement"); and

WHEREAS, upon full review and consideration of the Agreement, and all matters attendant and related thereto, the City Council is of the opinion that the terms and conditions thereof should be approved, and that the City Manager or his authorized designee shall be authorized to execute it on behalf of the City of Plano.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The terms and conditions of the Agreement, having been reviewed by the City Council of the City of Plano and found to be acceptable and in the best interests of the City of Plano and its citizens, are hereby in all things approved.

Section II. The City Manager or his authorized designee is hereby authorized to execute the Agreement and all other documents in connection therewith on behalf of the City of Plano, substantially according to the terms and conditions set forth in the Agreement.

Section III. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

EXHIBIT "A"

STATE OF TEXAS §
§
§ **FOURTH AMENDED AND RESTATED POLICE**
COUNTIES OF COLLIN § **TRAINING CENTER OPERATING AGREEMENT**
AND DALLAS §

This Operating Agreement (the "Agreement") is by and between the City of Plano ("Plano") a Texas home-rule municipal corporation, and the City of Richardson ("Richardson"), a Texas home-rule municipal corporation (collectively referred to as the "Parties"), acting by and through their authorized representatives.

RECITALS

WHEREAS, on May 31, 1990, the parties entered into an agreement for the joint operation and maintenance of the Plano/Richardson Police Training Center located at 4912 14th Street in the City of Plano (the "Training Center") which expired on May 31, 2000; The parties entered into a like agreement on October 1, 2001; which was revised by a Second Amended and Restated Agreement on November 27, 2007, and replaced by a Third Amended and Restated Agreement on August 22, 2011.

WHEREAS, the Parties desire to enter into this Fourth Amended and Restated Agreement (the "Agreement") as set forth herein to authorize the City of Plano to solely construct and pay for a roof improvement project at the Training Center and to provide for an adjustment to the percentage of fair market value paid by the City of Plano to the City of Richardson upon termination of the Agreement to offset the cost of the roof investment by the City of Plano; and

NOW, THEREFORE, for and in consideration of performance of the mutual covenants, obligations and undertakings by each of the respective parties to this Agreement the Parties agree as follows:

Article I
Purpose

The purpose of this Agreement is to provide for the methods by which the Parties will use, operate, maintain and manage the Training Center and for the reimbursement of certain costs upon termination of this Agreement.

Article II
Term of this Agreement

2.1 The term of this Agreement shall be for a period of ten (10) years beginning October 1, 2011, unless sooner terminated as provided herein. Either Party may withdraw from this Agreement upon the giving of notice in writing to the other Party twelve (12) calendar

months prior to the date of withdrawal. Except as otherwise provided herein, a withdrawing Party shall no longer be bound by any of the provisions herein after the date of withdrawal.

2.2 Upon the withdrawal from or non-renewal of this Agreement, the Parties agree that Plano shall continue to own the real property (land) upon which the Training Center is located. All improvements, either capital or otherwise, made to the Training Center during the term of the Operating Agreement or this Agreement shall become the property of Plano. All capital improvements constructed as a result of the Operating Agreement or during this Agreement shall be appraised to determine their fair market value. Plano shall, within 30 days after the Richardson withdrawal date, pay to Richardson a sum equal to 43.4% of the fair market value of all capital improvements made to or in the Training Center. If the Parties cannot agree upon an appraiser within thirty (30) days after the Richardson notice of withdrawal, then each Party shall appoint an appraiser holding the MAI designation or successor, within fifteen (15) days after the expiration of such thirty (30) day period. Each of the two appraisers shall then independently determine the fair market value. If the two appraisers cannot agree upon the fair market value within thirty (30) days after they have been appointed, the fair market value shall be the average of the fair market value determined by each of the two appraisers.

Article III

Training Center Operations

3.1 Board of Managers. The Police Chiefs of Plano and Richardson shall comprise the Board of Managers of the Training Center. The Board of Managers shall have the duty to develop, plan, maintain, operate and generally manage the Training Center, as well as to develop, implement, and enforce a set of procedures and policies governing operations of the Training Center. The Board of Managers may appoint committees as necessary to perform these duties.

3.2 Training Committee. The Police Chiefs of Plano and Richardson shall each appoint a representative from their respective departments to the Training Committee of the Training Center. The Training Committee shall consist of four members, two members appointed by the Plano Police Chief and two members appointed by the Richardson Police Chief. The chairperson of the Training Committee shall rotate between the two cities annually. The Chairperson of the Training Committee, or the designated representative, shall be responsible for the day-to-day supervision and operation of the Training Center training program.

3.3 Facility Management. The buildings comprising the Training Center shall be managed by a facility manager appointed by the Plano Police Chief, or designee.

3.4 Usage of Facilities. The use of the Training Center shall be restricted to the Parties except with the prior written unanimous consent of the Board of Managers. Any use by an additional party shall be on a temporary basis only. Additional parties utilizing the facility shall pay all costs associated with such use as determined by the Board of Managers, and shall in writing indemnify and hold Plano and Richardson harmless from any claim, death or property damage resulting in any manner from the sole negligence of its agents, employees, or officers which caused bodily injury, death or property damage occurring at the Training Center or while traveling to or from the Training Center.

3.5 Maintenance and Operating Fund. For each fiscal year that this Agreement is in effect there shall be established by the Board of Managers a maintenance and operating fund (the "Fund") for the purpose of meeting all financial obligations relating to operation of the Training Center for such fiscal year. The Fund shall be maintained and administered by Plano using generally accepted accounting and financial standards and practices. Consistent with Chapter 791 of the Texas Government Code, as amended, each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.

3.6 Operating Budget. (a) Prior to February 15 of each calendar year that this Agreement is in effect, Plano shall cause to be prepared and submitted to Richardson for its approval a proposed Operating Budget for the ensuing fiscal year. This Operating Budget shall include all estimated expenses to be incurred in operating the Training Center for such year. Personnel costs, if any, included in said budget, shall include only costs directly attributable to supervision, operation, and maintenance of the facility.

(b) Plano and Richardson shall proportionally share the Operating Budget. The individual share of each Party shall be determined on a percentage basis by the use of a fraction, the numerator of which shall be the total number of budgeted, full-time authorized personnel (both civil and non-civil service) in the City's police department and the denominator of which is the total number of budgeted, full-time authorized personnel in the two participating police departments. For purposes of this Agreement, these numbers shall be the number of budgeted full-time authorized personnel as of January 1 of each calendar year.

(c) On or before October 5 of each calendar year, Plano and Richardson shall each render one-half (1/2) of their respective share of the Operating Budget to the Fund. Plano shall account, manage, invest, and otherwise treat the Fund as if it were a fund of Plano, but shall segregate all transactions in order to provide for an auditable trail of all transactions. Plano shall prepare an analysis of the performance of the Fund for the prior fiscal year and provide a copy to Richardson. Within five (5) working days after April 1 of each calendar year, Plano and Richardson shall each render the remaining one-half (1/2) of their respective share of the Operating Budget, adjusted by any surplus or deficit which may have accrued from the prior six calendar months of such fiscal year.

3.7 Capital Improvement Budget. Plano shall prepare and submit to Richardson a Capital Improvement Budget for the Training Center prior to February 15 of each calendar year that this Agreement is in effect. A Capital Improvements Budget shall be prepared and submitted only if capital improvements are anticipated to be made to the Training Center during the ensuing fiscal year. Capital Improvements to be constructed on the Training Center site shall be constructed only in accordance with the Capital Improvements Budget. Any and all projects planned shall be approved by the City Councils of Plano and Richardson before construction may commence or before a contract may be let. All capital improvement costs shall be borne equally by Plano and Richardson with the exception of the roof improvement project agreed to by the Parties in 2013 which cost shall be borne solely by Plano and is authorized by approval of the Fourth Amended and Restated Agreement by the City Councils of Plano and Richardson.

The debt service on the 2002, 2003, and 2005 series bonds for construction and expansion of the Training Center shall be borne equally by Plano and Richardson.

3.8 Annual Audits. Plano agrees to make all accounting records, transactions, and reports related to the Fund available for inspection by an authorized representative of Richardson during normal business hours. Plano further agrees to include all transactions relating to the Fund and other matters regarding the Fund in all financial disclosures, statements, and reports prepared for, or by, Plano and its internal or external auditors. Copies of these reports will be available to Richardson upon request.

3.9 Overtime. Overtime costs at the Training Center which are the direct result of unilateral action by the Parties shall be borne wholly by the City causing the overtime.

3.10 Real Property and Improvements. The Parties agree that Plano shall continue to own the real property (land) upon which the Training Center is located. All improvements, either capital or otherwise, made to the Training Center during the term of the Operating Agreement or this Agreement shall become the property of Plano.

Article IV Miscellaneous

4.1 Hold Harmless and Indemnification. Each Party shall accept responsibility for, and shall hold the other Party harmless from any claim, cause of action or responsibility, and bodily injury, death or property damage resulting in any manner from the sole negligence of its agents, employees, or officers, which cause bodily injury, death, or property damage occurring at the Training Center or while traveling to or from the Training Center.

4.2 Amendment and Assignment. This Agreement may not be amended except in writing by the Parties hereto and may not be assigned. The Parties hereby bind themselves, their successors, designees, and legal representatives with respect to the terms, conditions, and obligations of this Agreement.

4.3 Notice. Any notice required or permitted to be delivered hereunder may be sent by first class mail, overnight courier or by confirmed telefax or facsimile to the address specified below, or to such other party or address as either party may designate in writing, and shall be deemed received three (3) days after delivery set forth herein:

Plano:	Chief of Police 909 14 th Street P.O. Box 860358 Plano, Texas 75086-0358 Facsimile No.: 972.941.2177
--------	---

With a copy to: Paige Mims
1520 Avenue K
P.O. Box 860358
Plano, Texas 75086-0358
Facsimile No.: 972.424.0099

Richardson: Chief of Police
140 N. Greenville Avenue
P.O. Box 831078
Richardson, Texas 75083-1078
Facsimile No.: 972.744.5996

With a copy to: Peter G. Smith
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Lincoln Plaza
500 N. Akard Street
Dallas, Texas 75201
Facsimile No.: 214.965.0010

4.4 Severability. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

4.5 Governing Law. The laws of the State of Texas shall govern this Agreement; and venue for any action concerning this Agreement shall exclusively be in the State District Court of Collin County, Texas. The parties agree to submit to the personal and subject matter jurisdiction of said court.

4.6 Survival of Covenants. Any of the representations, warranties, covenants, and obligations of the parties, as well as any rights and benefits of the parties, pertaining to a period of time following the termination of this Agreement or withdrawal of a party shall survive termination.

4.7 Recitals. The recitals to this Agreement are incorporated herein.

4.8 Counterparts. This Agreement may be executed in counterparts. Each of the counterparts shall be deemed an original instrument, but all of the counterparts shall constitute one and the same instrument.

4.9 Effective Date. The effective date of this Agreement shall be the latest date of execution hereof.

(signature page to follow)

EXECUTED on this 27th day of January, 2014.

CITY OF PLANO, TEXAS

By: _____
Bruce D. Glasscock, City Manager

APPROVED AS TO FORM:

Paige Mims, City Attorney

EXECUTED on this _____ day of _____, 2014.

CITY OF RICHARDSON, TEXAS

By: _____
Dan Johnson, City Manager

APPROVED AS TO FORM:

Peter G. Smith, City Attorney
(10-17-13/63049)



**CITY OF PLANO
COUNCIL AGENDA ITEM**

CITY SECRETARY'S USE ONLY				
<input checked="" type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/2014		
Department:		Accounting		
Department Head		Denise Tacke		
Agenda Coordinator (include phone #): Allison Friloux x5225				
CAPTION				
A Resolution of the City Council of the City of Plano, Texas, accepting the findings and opinions of the Annual Audit; authorizing the City Manager, or in his absence the Director of Finance, to publish the results thereof; and providing an effective date.				
FINANCIAL SUMMARY				
<input checked="" type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR:	2013-14	Prior Year (CIP Only)	Current Year	Future Years
		TOTALS		
Budget		0	0	0
Encumbered/Expended Amount		0	0	0
This Item		0	0	0
BALANCE		0	0	0
FUND(s): N/A				
COMMENTS: This item has no fiscal impact.				
STRATEGIC PLAN GOAL: Accepting the findings and opinions of the Annual Audit relates to the City's Goal of a Financially Strong City with Service Excellence.				
SUMMARY OF ITEM				
It is recommended that the City Council formally accept the annual financial report and that authorization be given for publication of a summary of the 2012-13 financial audit in the City's official newspaper as required by Section 3.14 of the City Charter.				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	
Comprehensive Annual Financial Report				
Single Audit				

A Resolution of the City Council of the City of Plano, Texas, accepting the findings and opinions of the Annual Audit; authorizing the City Manager, or in his absence the Director of Finance, to publish the results thereof; and providing an effective date.

WHEREAS, Section 3.14 of the City Charter requires that "At the close of each fiscal year a complete audit shall be made by a duly licensed Public Accountant . . ."; and

WHEREAS, the City Council has been presented the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2012-13, a copy of which has been filed with the City Secretary, available for public inspection, and incorporated herein by reference (hereinafter called "CAFR"); and

WHEREAS, upon full review and consideration of the CAFR, and the included opinion of the City's duly appointed auditors, KPMG LLP, the City Council is of the opinion that the requirements of the Charter have been satisfied.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The findings and opinions of the CAFR have been reviewed by the City Council of the City of Plano, and are hereby in all things accepted.

Section II. The City Manager, or in his absence, the Director of Finance, is hereby instructed to publish the results of the CAFR and all other documents in connection therewith on behalf of the City of Plano, as provided in Section 3.14 of the City Charter.

Section III. This Resolution shall become effective from and after its passage.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

CITY OF PLANO, TEXAS

Comprehensive Annual Financial Report

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2013

Prepared By:

Accounting Division

**Director of Finance – Denise Tacke
Controller – Allison Friloux**

**Rose Boyer
Natalie Chavez
Jonathan Davis
Pam Hanks
Debbie Hartwell
Theresa King
Ebony Lusk
Brandon Potemra
Heather Potyok
Monica Sapp
Alix Snider-Servin
Sheri Stephens
Crystal Swiere
Valerie Tidwell**



**CITY OF PLANO, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013
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January 8, 2014

To the Honorable Mayor, Members of the City Council
and Citizens of the City of Plano, Texas:

The Comprehensive Annual Financial Report (CAFR) of the City of Plano, Texas (the City), for the year ended September 30, 2013, is submitted in accordance with Section 3.14 in the City Charter.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose.

KPMG LLP has issued an unqualified (clean) opinion on the City of Plano's financial statements for the year ended September 30, 2013. The independent auditors' report is located in the beginning of the financial section of the CAFR.

This letter of transmittal is designed to compliment Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements.

City of Plano Profile

The City of Plano is the largest city in Collin County, located in the southwest corner of the county, approximately 20 miles north of downtown Dallas. There are currently 72.1 square miles of land in the City's boundary.

The City was incorporated on June 2, 1873, under the provisions of H.B. 901 of the Texas Legislature. It was subsequently chartered on June 10, 1961, and operates under a Council-Manager form of government. The City Council is comprised of a Mayor and seven members and is responsible for enacting ordinances, resolutions, and regulations governing the City, as well as appointing the members of various statutory and advisory boards, the City Manager, City Attorney, and a Municipal Judge. The City Manager is the chief administrative officer of the government and is responsible for the enforcement of laws and ordinances, the appointment and supervision of the Deputy City Managers, Assistant City Manager, and heads of departments, and the performance of functions within the municipal organization.

Financial reporting of the entity (the government) includes all the funds of the primary government (i.e., the City of Plano as legally defined), as well as the Tax Increment Financing District, a discretely presented component unit. Discretely presented component units are legally separate entities and are not part of the primary government's operations. The government provides a full range of services including police and fire protection, environmental health, sanitation services, community development, building inspection, traffic control, parks and libraries, the construction and operation of water, sewer, drainage, environmental waste services, streets and infrastructure, and convention, tourism, and cultural events. The Plano Housing Authority, a related organization, is not a part of this report as the City's accountability does not extend beyond making the appointments of the Plano Housing Authority Board.

Local Economy

Plano is a community that offers exceptional housing, award-winning schools and a dynamic business climate, all of which are strong factors in the success of the City's economy. The City continues to benefit from other favorable conditions associated with Plano including a stable, diverse economic base and a desirable location for work and living.

Since 2004, Plano's population grew an estimated 8.0% to 265,900 in 2013. According to residential development projections by the City's planning department, it is projected to grow to 280,000 by 2020 and to 285,000 by 2030.

According to the U.S. Census Bureau, the median household income of Plano is \$82,901.

Plano is ranked as the #1 Best City in America by *areavibes.com*. Scoring was based on amenities, cost of living, crime index, education, employment and other factors.

Both *businessinsider.com* and *lawstreetmedia.com* named Plano America's third safest city. *Businessinsider.com* notes crime rates while *lawstreetmedia.com* notes Plano's declining unemployment rate, high concentration of employment opportunities, and low murder rate.

Based on safety, affordability, and livability, *movoto.com* and *realestate.msn.com* ranked Plano as their best suburb in Texas and second best overall in America.

According to *24/7 Wall Street*, Plano is ranked the #1 Best Run City in America. *24/7 Wall Street* ranked the 100 largest cities in the United States taking into consideration local economics, quality of life, and fiscal management.

In January 2013, Plano's Live Green in Plano initiative won first place in the Waste Reduction and Recycling category at the Keep America Beautiful 2013 National Conference in Washington, D.C.

Plano's Parks and Recreation Department won the 2013 Texas Recreation and Park Society (TRAPS) Texas Gold Medal Award for cities with a population over 250,000 in March 2013. Additionally, the Plano Centre was named the Official Best Meeting and Event Venue in Texas by THE OFFICIAL BEST OF as well as being voted the Best Wedding Venue in Plano by readers of the Plano Star Courier.

In May 2013, *Walk Score* listed Plano as the top bikeable city in Texas and 47th of large U.S. cities. Moreover, in December 2012, *Men's Health Magazine* named Plano the "#4 Best City to live in for Men."

Plano remains one of only a few cities in the United States receiving an "AAA" bond rating, the highest possible bond rating from Standard & Poor's and Fitch IBCA. In issuing their ratings, they praised the City of Plano for its quality of fiscal management as well as its diverse economic development and corporate headquarter relocation and retention success.

Given Plano's continued pro-business attitude and enthusiastic accommodation of industry, the City continues to prosper economically. The following categories represent key factors that impact Plano's economic and financial success:

Property Tax Revenues

Property tax revenues are the City's largest source of funding. Tax collections totaled \$124.3 million for fiscal year 2013, an increase of 2.9% from the prior year. According to the Collin County Appraisal District, Plano property appraisals increased 2.5% for 2013 on property tax estimates.

Sales Tax Revenues

After property tax revenues, the General Fund's second largest revenue source is sales tax generated from a variety of businesses operating in the City of Plano. Sales tax collections are produced primarily from Plano's sizeable retail base including two major shopping malls, 70 shopping centers, The Shops at Legacy, Historic Downtown Plano with Dallas Area Rapid Transit (DART) light rail access, as well as hundreds of specialty shops and major retailers throughout the City.

Sales tax allocations to the City totaled \$68.8 million from October 2012 through September 2013, a decrease of 2.2% compared to fiscal year 2012.

Employment

A strong business atmosphere, coupled with a highly educated and motivated workforce, continue to draw diverse companies to relocate to Plano. The three largest job sectors are professional, scientific, and technical services; healthcare; and educational services. According to the U.S. Census Bureau, 54% of Plano residents have a bachelor's degree or higher. The unemployment rate in Plano from October 2012 through September 2013 ranged from 5.3 percent to 6.0 percent.

Plano's large businesses, employing 1000+, include Alcatel-Lucent, Bank of America Home Loans, Capital One, CIGNA, Dell Services, Dr. Pepper Snapple Group, Ericsson, Frito-Lay, HP Enterprise Services, JCPenney, McAfee, Medical Center of Plano, PepsiCo, and Texas Health Presbyterian Hospital Plano. Employing 500-999, companies having significant operations in Plano include Baylor Regional Medical Center at Plano, Children's Medical Center at Legacy, CROSSMARK, CVE Technologies Group, Denbury Resources, Flextronics, Intuit, MedAssets, Pizza Hut/YUM! Restaurants International, Raytheon, Rent-A-Center, St. Jude Medical Neuromodulation Division, Tektronix Communications, Texas Instruments, The Heart Hospital Baylor Plano, Transamerica and XO Communications. This type of environment creates a broad range of employment opportunities for Plano and area residents and creates a significant business component to the local tax base.

Job Growth

The following businesses relocating and expanding into Plano from October 2012 through September 2013 have increased the number and scope of job opportunities and brought a variety of services to the community:

Adam's Golf, a Plano-based golf club designer and manufacturer, was retained in Plano in its 65,135-square-foot corporate headquarters at 2801 E. Plano Parkway. It also renewed its 52,942-square-foot lease at 2800 Technology Drive. Adam's Golf moved to Plano in 1987 and has grown to 145 employees.

Edge Communications, a telecommunications provider of voice, data and IT solutions and applications, expanded its office at 6509 Windcrest Drive. It relocated its headquarters to Plano in 2012 and currently leases 7,500 square feet and employs 45 people in Plano.

Fortress Investment Group, an investment management company, relocated its regional office to Plano into 6,125 square feet at 2901 Dallas Parkway, employing 12 people in Plano.

Harley-Davidson Financial Services expanded its National Customer Call Center, adding over 8,000 square feet. It has been located in Plano since 2004 at 1801 Alma Drive. Harley-Davidson Financial Services leases a total of 69,320 square feet and employs 230 people. It has plans to grow to 270 people in the next three years.

LoanDepot.com established a new headquarters and occupied 60,000 square feet at 5465 Legacy Drive in the Legacy business park in June 2013. LoanDepot.com began operating in 2010 in California and has grown to be one of the nation's largest independent mortgage lenders. It currently staffs about 250 people in Plano and has plans to grow up to 1,000 in the next three years.

Medical Center of Plano began construction in May 2013 on its 427-bed acute-care hospital at 3901 W. 15th Street. The \$66 million expansion will include a Level II Trauma Center, two additional floors totaling more than 56,000 square feet and renovation of some existing public areas. The hospital's administrative offices will also be relocated and renovated. The project is slated for completion in late 2014.

MedSys Group, a national healthcare information technology consulting firm, relocated its headquarters into 10,500 square feet at 5465 Legacy Drive in the Legacy business park in June 2013. It recently received the prestigious Dallas 100™ Entrepreneur Award for its second consecutive year and was recognized as one of the fastest growing, privately-held, entrepreneurial businesses in North Texas. It employs 35 people in Plano.

National Technical Systems, a leading provider of testing and engineering services headquartered in Calabasas, California, expanded its operations to 95,000 square feet at 1701 E. Plano Parkway. The expansion includes a new 50,000-square-foot main laboratory with another 45,000-square-foot support facility. National Technical Systems employs 25 people in Plano.

NTT Data, one of the world's largest global providers of IT services, expanded its headquarters into 25,800 square feet at 5601 Granite Parkway. NTT Data is ranked 29 on the Fortune 500 and has over \$130 billion in annual revenues with 225,000 employees around the world. The Plano headquarters employs approximately 45 people.

Raising Cane's Chicken Fingers expanded its regional headquarters from 24,000 square feet to 62,000 square feet at 6800 Bishop Drive in Legacy business park. The Baton Rouge, Louisiana-based restaurant chain moved to Plano in 2009. This office is used as a training facility and includes a replica Raising Cane's restaurant kitchen and dining area. It employs 120 at this location.

Reach Local, a Woodland Hills, California-based online marketing firm, announced its expansion plans to occupy a new 100,000-square-foot office building at 6111 W. Plano Parkway. The new construction began in September and will be completed in the summer of 2014. Reach Local leases about 60,000 square feet now and employs about 300. Over the next few years, it plans to grow to 600 people in Plano. Globally, Reach Local employs over 2,100.

Thomson Reuters Application, a global information technology business, leased 150,000 square feet for a data center and plans to occupy it by the end of 2013. Thomson Reuters Application is the world's leading source of intelligent information for businesses and professionals. With headquarters in New York and major operations in London and Eagan, Minnesota, Thomson Reuters employs approximately 60,000 people and operates in over 100 countries.

Traveling Coaches, a technology consulting firm for the legal industry, relocated to Plano into 6,500 square feet at 2805 Dallas Parkway. It was founded in 1995 and has been consistently ranked as one of the largest women-owned businesses in DFW. Traveling Coaches has been listed on the Dallas Business Journal's Best Places to Work list for the last three years and employs 28 people.

United Services Automobile Association (USAA) announced plans to invest more than \$31 million to expand its information technology operations center in Plano, creating 680 jobs. Headquartered in San Antonio, USAA provides insurance, banking, investment and retirement products and services to more than 9.8 million current and former members of the U.S. military and their families. It will occupy approximately 250,000 square feet in the Legacy business park by 2014.

U.S. Specialty Insurance Company relocated its regional office into 23,000 square feet at 5601 Granite Parkway. The office is a life insurance branch operating as HCC Life Insurance Company and it employs approximately 20 people.

Long-Term Financial Planning

The City's responsiveness to emerging economic challenges and its long-term planning have been key factors in maintaining its fiscal health. Although economic forecasts for Plano and the region remain favorable, residential build-out and the stagnation of the national and local economy continue to affect the City. The City uses its Core Business Matrix to address the challenges and opportunities that Plano faces as it transitions from a growing to a maturing community.

The City-wide 2014 combined budget appropriations of \$443.0 million reflect an increase of \$22.8 million, or 5.4%, above the fiscal year 2013 re-estimated budget. The 2014 budget for total General Fund revenues is estimated at \$223.7 million, which is \$7.9 million above the 2013 re-estimated budget. The 2014 total appropriations for General Fund expenditures are \$243.6 million, \$13.3 million higher than the 2013 re-estimated budget.

Funding for Capital Reserves will be accomplished by transferring \$3.0 million from the Water and Sewer Fund and \$15.0 million from the General Fund. The Capital Reserve funding is a factor for maintaining the City's AAA bond ratings.

Of the \$66.0 million budgeted for General Obligation capital expenditures in 2014, \$7.9 million pertains to municipal facilities, \$25.1 million for parks and recreation, \$28.0 million for street improvements and enhancements, and \$5.0 million for public infrastructure improvements.

The Equipment Replacement Fund provides resources for the purchase of equipment and the replacement of equipment that has exceeded its useful life, which in turn minimizes budgetary impacts. Scheduled depreciation charges from user departments on vehicles and capital equipment are collected in the fund. Reserve funds then are used to purchase new equipment as needed. Fiscal year 2014 Equipment Replacement Fund projected revenues total \$8.9 million and includes \$8.2 million in depreciation transfers, \$175 thousand in interest income, \$517 thousand from equipment auction revenues.

A General Obligation bond sale of \$38.2 million is projected in 2014. The sale will fund continued development of Oak Point Park, expansion of Oak Point Recreation Center, reconstruction of 15th Street from G Avenue to U.S. 75, intersection improvements along Park Boulevard at Coit Road, Custer Road, Alma Drive, K Avenue and Jupiter Road, and ramp changes along the Dallas North Tollway. Other major items include public infrastructure improvements and a police evidence storage facility.

The North Texas Municipal Water District (NTMWD) is passing along both water and sewer rate increases, and the City of Plano water rates increased 8% effective December 1, 2013.

Relevant Financial Policies

Financial Policies. The City Council Finance Subcommittee developed written policies detailing financial goals and guidelines for the City. These included policies for accounting, budgeting, capital improvements, asset management, revenue management, risk management, and fund balance/reserve levels. The City Council adopted these policies and on a periodic basis, the financial policies are reviewed and updated.

Accounting Procedures and Budgetary Controls. The City's accounting records for governmental funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's proprietary funds are maintained on the accrual basis.

In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets; and (3) compliance with all applicable rules, regulations and contractual requirements. The concept of reasonable

assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Recognizing the value of internal control, an internal audit program has been in place since 1988. This program serves to enhance controls to safeguard the City's assets and provide a reasonable assurance of proper recording of financial transactions, which, due to the changing complexity of the organization, require greater attention.

Budgetary control is maintained at the fund level, and encumbrances are entered at the time a purchase order is issued. Open encumbrances are recorded as assignments of fund balance as of September 30 of each year, and the subsequent year's budget is increased to reflect these encumbrances. Unspent and unencumbered appropriations lapse at the end of the fiscal year.

The budgetary process begins each year with the preparation of both current and proposed year revenue estimates by the City's financial management staff and expenditure estimates by each City department. Budgets are reviewed by the Budget Committee which consists of the City Manager, Deputy City Managers, Director of Budget, Director of Finance, Assistant City Manager and Director of Policy and Government Relations. The City Manager makes final decisions and submits a recommended budget, or "Program of Service," to the City Council. The proposed budget is reviewed extensively by the City Council, a process that includes a Charter-mandated public hearing, in addition to work sessions which are open to the public. The City Charter requires adoption of the City budget by no later than September 15 of each fiscal year.

While the budget is developed and controlled at the departmental level, appropriations are made at the fund level. An ordinance establishes the budget for operating expenditures, debt service payments, and interfund transfers, while a separate ordinance establishes the property tax rate.

As part of each year's budget development process, departments are required to update expenditure estimates for the current fiscal year. These estimates are reviewed by the Budget Committee and the City Council concurrent with review of the proposed budget. (The "re-estimated" current year budget is used as a working budget for the last half of the current fiscal year.) This re-estimated budget may require a supplemental appropriation and, if so, such supplemental appropriation is approved by ordinance adopted by the City Council prior to the end of the current fiscal year.

During the course of the fiscal year, expenditure controls are maintained by each department head with overall review exercised by the Budget Committee. Monthly departmental expenditure reports are generated by an automated management accounting system and provide expenditure totals and encumbrances at the line-item level for the most recently completed month, as well as a year-to-date total, and an actual versus planned rate of expenditure. Major expenditure requests are reviewed by the Budget and Research Department prior to the encumbrance of funds.

Constant review of revenue and expenditure trends is maintained with specific responsibility assigned to the Director of Budget. Recommendations for corrective action are made to the City Manager (and to the City Council, if appropriate) as needed to ensure the integrity of the adopted budget.

The City's Finance Department publishes a Comprehensive Monthly Finance Report (CMFR) directed at providing internal and external users with a general awareness of the City's financial positions and economic activity. The CMFR includes a Financial Summary section reporting the performances of the major operating funds, an Economic Analysis section summarizing key economic indicators and an in-depth review with graphic illustrations, and an Investment Report section describing investment activity, interest earnings and the City's portfolio. The CMFR is presented quarterly to the City Council.

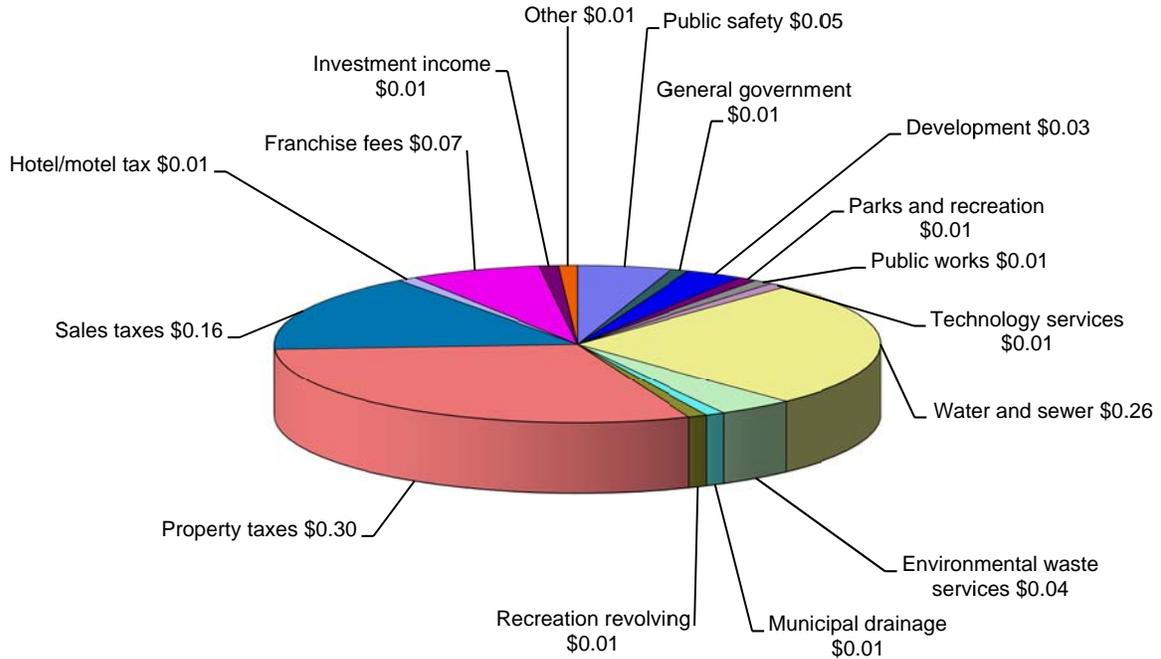
Major Initiatives

The fiscal year 2013 Community Investment Program (CIP) continued to reflect the City's commitment to enhancing and maintaining its infrastructure. Significant projects from the fiscal year 2013 CIP included completion of the first phase of reconstruction of the Technology Services building, design of a new police evidence storage facility, erosion control and drainage improvements, enhancements to the City's radio and MotoMesh networks, land acquisitions, athletic field renovations and park improvements throughout the City's park system, repairs to eliminate sewer infiltration/inflow and rehabilitation of street and water infrastructure in several neighborhoods. In addition, nearly \$18 million was invested through the Capital Reserve Fund in repairs, renovations and rehabilitation projects for city facilities, streets and park assets with the express intent of extending the useful life of those assets.

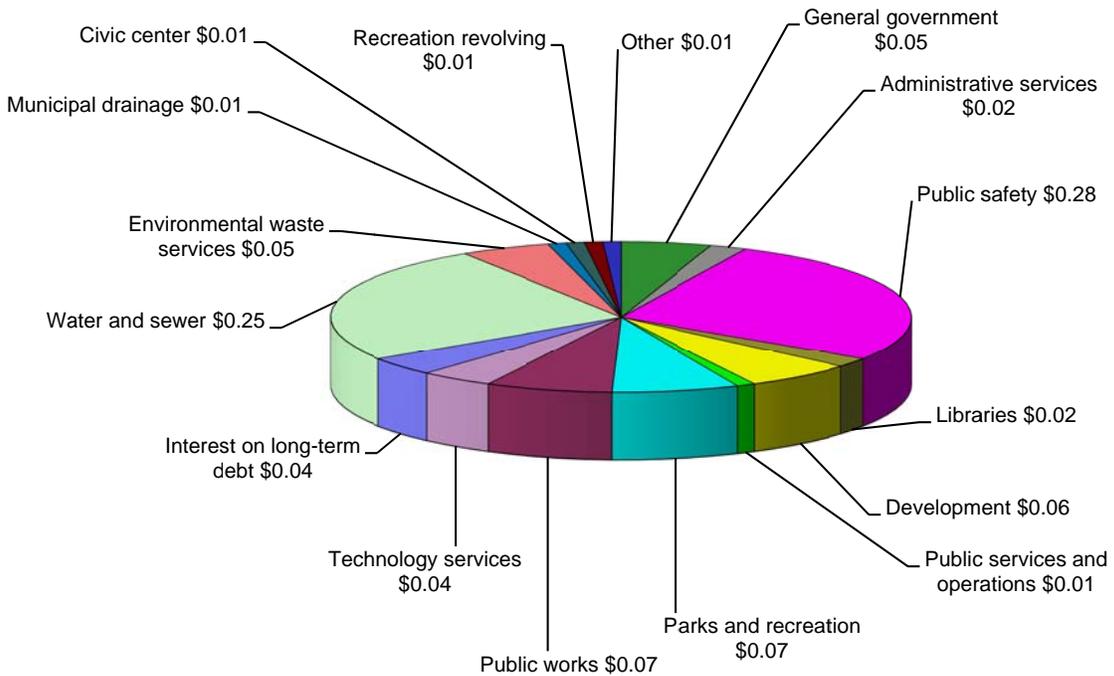
The City budgeted \$6.3 million for economic development incentives in order to remain competitive with surrounding neighboring cities. Fiscal year 2013 was the seventh year that two-cents of the property tax rate was dedicated for these incentives. The fiscal year 2014 total property tax rate remained the same as the previous year at 0.4886 cents (\$0.3296 General Fund and \$0.1590 Debt Service).

The following chart depicts the sources and uses of the City's financial breakout as of fiscal year-end 2013:

Where the Money Comes From Revenues per \$1



Where the Money Goes Cost per \$1



Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Plano for its CAFR for the fiscal year ended September 30, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

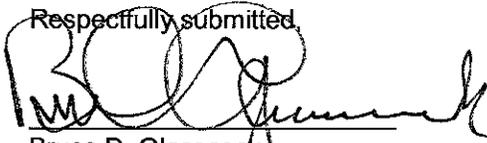
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. The City of Plano has received a Certificate of Achievement for the last 32 consecutive years (fiscal years ended 1981-2012). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Many persons are responsible for the preparation of this report, and for the maintenance of records upon which it is based. Appreciation is expressed to the City employees throughout the organization, especially those employees of the Accounting Department who were instrumental in the successful completion of this report. Certain individuals worked many extra hours and exhibited extraordinary effort in ensuring the accuracy and timeliness of this report, and their contribution to this effort is greatly appreciated.

Our appreciation is also extended to the Mayor and members of the City Council for providing the resources necessary to maintain the integrity of the City's financial affairs.

Respectfully submitted,



Bruce D. Glasscock
CITY MANAGER



Denise Tacke, CPA
DIRECTOR OF FINANCE



Allison Friloux
CONTROLLER





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Plano
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO





CITY OF PLANO, TEXAS

ELECTED OFFICIALS AND ADMINISTRATIVE OFFICERS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

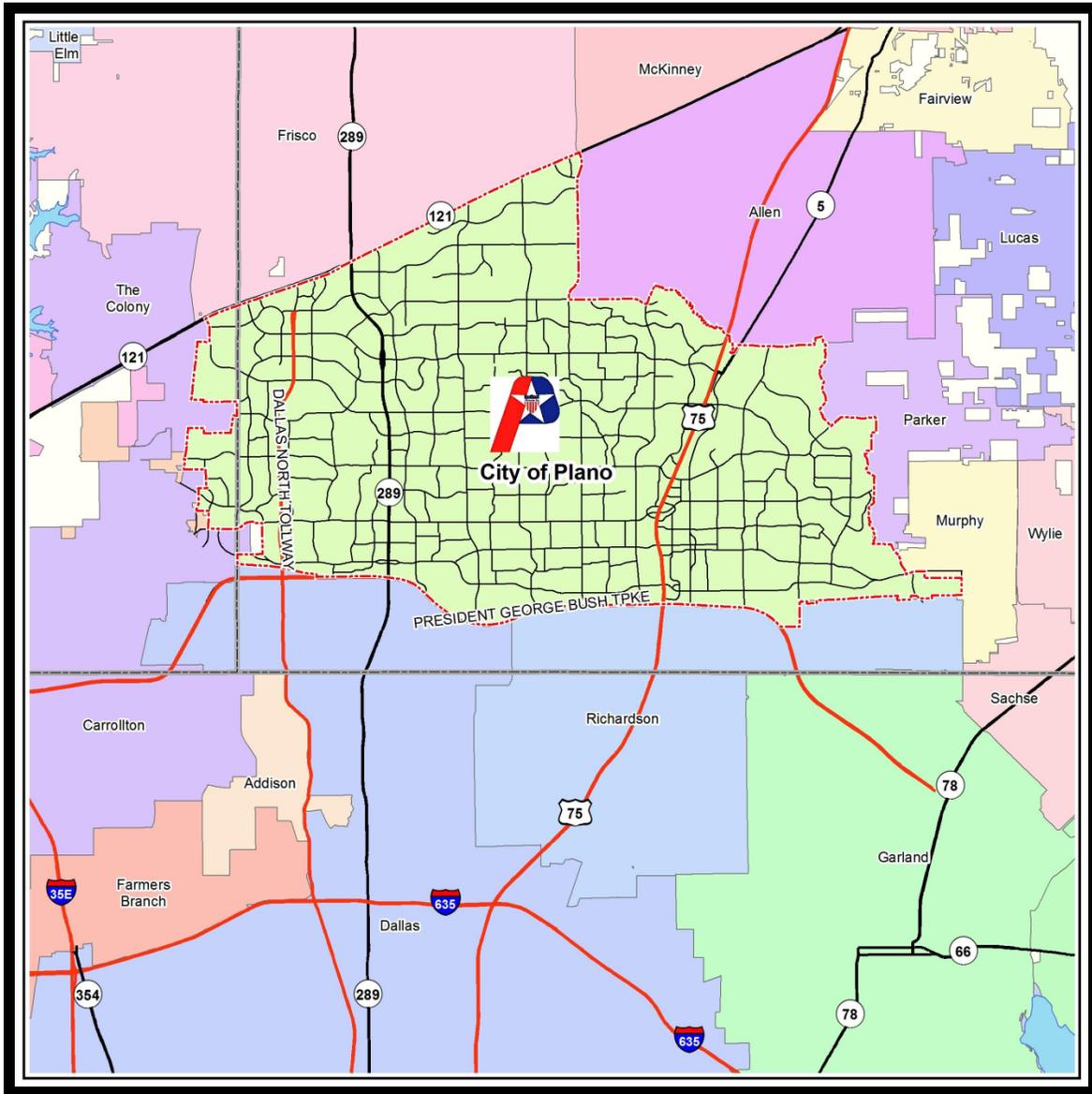
Elected Officials

<u>City Council</u>	<u>Term Expires</u>
Harry LaRosiliere Mayor Place 6	May 2017
Lissa Smith Mayor Pro Tem Place 4	May 2017
Ben Harris Deputy Mayor Pro Tem Place 2	May 2017
Pat Miner Place 1	May 2015
André Davidson Place 3	May 2015
James Duggan Place 5	May 2015
Patrick Gallagher Place 7	May 2015
David Downs Place 8	May 2017

Administrative Officers

<u>Name</u>	<u>Position</u>
Bruce D. Glasscock	City Manager
Denise Tacke, CPA	Director of Finance
Allison Friloux	Controller

The City of Plano and Surrounding Areas







KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

Independent Auditors' Report

The Honorable Mayor and Members of the City Council
The City of Plano, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plano, Texas (the City), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plano, Texas, as of September 30, 2013, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with U.S. generally accepted accounting principles.



Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the Management’s Discussion and Analysis on pages 3 through 14, the Schedule of Pension Trusts – Texas Municipal Retirement System Funding Progress and Contributions, the Schedule of Pension Trust – Retirement Security Plan Funding Progress and Contributions and the Schedule of OPEB Trust – Postemployment Benefits 115 Trust Funding Progress and Contributions on page 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and individual fund budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2014 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

KPMG LLP

Dallas, Texas
January 8, 2014

CITY OF PLANO, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013

Our discussion and analysis of the City of Plano's financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended September 30, 2013. Please read it in conjunction with the accompanying transmittal letter and the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$1.4 billion (net position). Of this amount, \$1.0 billion (75.4 percent) is net investment in capital assets. The amount of net position restricted for a specific purpose is \$53.9 million (3.9 percent). The remaining \$283.2 million (20.7 percent) is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.
- The City's total net position increased by \$28.5 million. Approximately, one-third of the increase is attributable to the \$9.2 million increase in water and sewer business-type activities which is driven by the increased water revenue due to a rate increase and increased consumption.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$247.5 million, an increase of \$16.5 million in comparison with the prior year. Within this total, \$94.9 million (38.3 percent) is restricted by specific legal requirements and \$99.9 million (40.4 percent) has been committed and assigned to specific types of expenditures. \$52.7 million (21.3 percent) is unassigned fund balance in the general fund and can be used for any lawful purpose.
- The City's total debt increased by \$2.0 million primarily because of a larger General Obligation and Refunding bond issuance than in prior year, offset by payoff of the Water and Sewer revenue bonds. Additionally, the City did not issue any Municipal Drainage revenue bonds in the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to the City of Plano's basic financial statements. The City of Plano's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Plano's finances, in a manner similar to private-sector business. The Statement of Net Position presents information on all of the City of Plano's assets, deferred outflows, liabilities and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Plano is improving or deteriorating. The Statement of Net Position combines and consolidates governmental and business-type funds current financial resources (short-term spendable resources) with capital assets and long-term obligations. In order to assess the overall health or financial condition of the City, other non-financial factors should also be taken into consideration. These include changes in the City's property tax base and the condition of the City's infrastructure (i.e. roads, drainage improvements, storm and sewer lines, etc.).

**City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013**

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but not used vacation leave).

In the Statement of Net Position and the Statement of Activities, the City is divided into three types of activities:

- **Governmental activities** – Most of the City's basic services are reported here, including police, fire, libraries, development, public services and operations, parks and recreation, public works, technology services and general administration. Property taxes, sales taxes and franchise fees finance most of these activities.
- **Business-type activities** – The City charges a fee to customers in order to cover all or most of the cost of certain services the City provides. The City's water and sewer system, environmental waste system, municipal drainage system, civic center, municipal golf course, recreation revolving activities and downtown center development activities are reported as business-type activities.
- **Component unit** – The City includes one separate legal entity in its report – Tax Increment Financing District (TIF) East Side. Although legally separate, this "component unit" is important because the City is financially accountable for it.

The government-wide financial statements can be found on pages 15-17 of this report.

Fund Financial Statements

A fund is a self-balancing set of accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, capital reserve fund, municipal facilities fund, and street improvements fund, all of which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found on pages 18 - 22.

- **Proprietary funds.** The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations, environmental waste services, municipal drainage, civic center, golf course, recreation centers, and downtown development. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal service funds to account for its fleet services, risk management, employee health and disability programs, municipal warehouse and its information systems. Because these services predominately benefit government rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City of Plano maintains seven individual enterprise funds. The proprietary fund financial statements provide separate information for the water and sewer, environmental waste services and municipal drainage functions, as they are considered major funds. Data from the remaining four enterprise funds are combined into a single, aggregated presentation. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 26-32 of this report.

- **Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 33 and 34 of this report.

- **Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 35-69 of this report.

- **Other information.** In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and health benefits to its employees and retirees.

The required supplementary information can be found on page 70 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise and internal service funds can be found on pages 71-103 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's combined net position was \$1.4 billion as of September 30, 2013. This analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities.

City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013

By far the largest portion of the City's net position (75.4 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

Table 1
Net Position
(In Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 363	\$ 349	\$ 109	\$ 100	\$ 472	\$ 449
Capital assets	953	948	379	380	1,332	1,328
Total assets	1,316	1,297	488	480	1,804	1,777
Deferred outflows	6	-	-	-	6	-
Long-term debt outstanding	375	369	24	26	399	395
Other liabilities	28	28	10	9	38	37
Total liabilities	403	397	34	35	437	432
Net position:						
Invested in capital assets, net of related debt	673	663	363	363	1,036	1,026
Restricted	52	51	2	3	54	54
Unrestricted	194	186	89	78	283	264
Total net position	\$ 919	\$ 900	\$ 454	\$ 444	\$ 1,373	\$ 1,344

An additional portion of the City's net position (3.9 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$283.1 million) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true to the prior fiscal year.

The City's net position increased by \$28.5 million during the current fiscal year. About one-third of this increase is attributable to the increase in water revenue due to increased consumption as well as a rate increase. Additionally, the City had increases in operating grants and contributions and capital grants and contributions due to lower than normal developer's contributions in fiscal year 2012 and higher economic development contributions in fiscal year 2013.

**City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013**

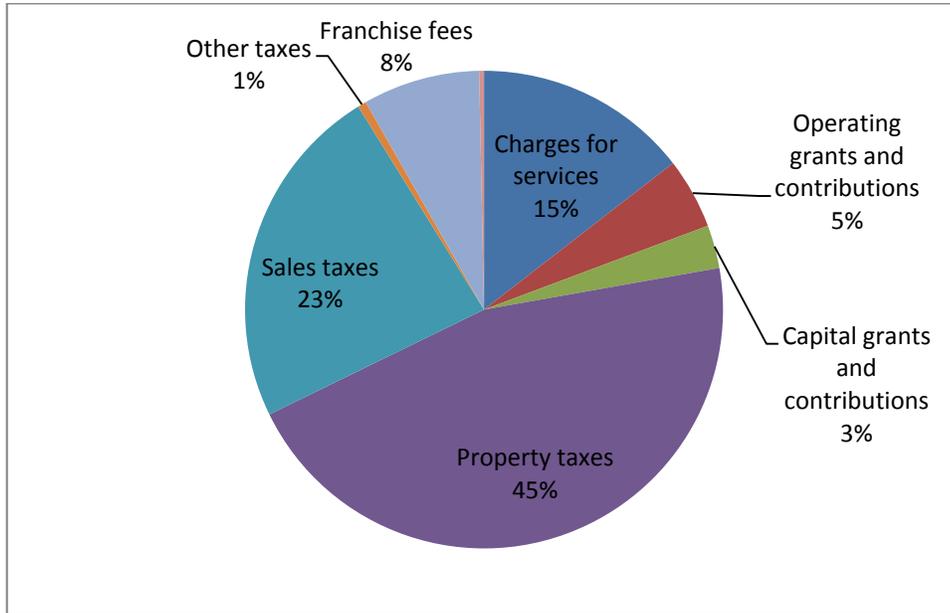
Governmental Activities

Governmental activities increased the City's net position by \$19.2 million, thereby accounting for 67.4 percent of the total growth in net position of the City. Key elements of this increase are as follows (Table 2):

**Table 2
Change in Net Position
(in Thousands)**

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$42,642	\$40,930	\$150,454	\$142,405	\$193,096	\$183,335
Operating grants and contributions	14,058	10,244	359	1,070	14,417	11,314
Capital grants and contributions	8,576	5,158	4,255	2,079	12,831	7,237
General revenues:						
Property taxes	133,922	130,761	-	-	133,922	130,761
Sales taxes	68,831	70,355	-	-	68,831	70,355
Other taxes	1,677	1,230	5,096	4,669	6,773	5,899
Franchise fees	23,283	22,669	7,068	6,498	30,351	29,167
Investment income	974	2,926	196	640	1,170	3,566
Total revenues	293,963	284,273	167,428	157,361	461,391	441,634
Expenses:						
General government	22,902	23,945	-	-	22,902	23,945
Administrative services	8,716	7,925	-	-	8,716	7,925
Police	70,840	68,057	-	-	70,840	68,057
Fire	48,086	45,661	-	-	48,086	45,661
Libraries	10,268	9,766	-	-	10,268	9,766
Development	28,042	24,287	-	-	28,042	24,287
Public services and operations	6,372	5,469	-	-	6,372	5,469
Parks and recreation	28,606	26,999	-	-	28,606	26,999
Public works	31,256	32,261	-	-	31,256	32,261
Technology services	15,485	14,144	-	-	15,485	14,144
Interest on long-term debt	16,606	13,546	-	-	16,606	13,546
Water and sewer	-	-	108,229	108,565	108,229	108,565
Environmental waste services	-	-	22,344	23,342	22,344	23,342
Municipal drainage	-	-	4,475	4,224	4,475	4,224
Civic center	-	-	6,288	6,098	6,288	6,098
Municipal golf course	-	-	1,022	965	1,022	965
Recreation revolving	-	-	3,326	3,227	3,326	3,227
Downtown center development	-	-	10	9	10	9
Total expenses	287,179	272,060	145,694	146,430	432,873	418,490
Increase in net position						
before transfers	6,784	12,213	21,734	10,931	28,518	23,144
Transfers	12,443	12,819	(12,443)	(12,819)	-	-
Increase (decrease) in net position	19,227	25,032	9,291	(1,888)	28,518	23,144
Net position – October 1	899,674	874,642	444,621	446,509	1,344,295	1,321,151
Net position – September 30	\$918,901	\$899,674	\$453,912	\$444,621	\$1,372,813	\$1,344,295

Revenues by Source – Governmental Activities



Program revenues were \$65.3 million, compared to \$56.3 million in fiscal year 2012. The breakdown of the increase is as follows:

- Charges for services for governmental activities increased \$1.7 million. Nearly half of this was attributable to an increase in building permits due to several significant projects.
- Operating grants and contributions increased \$3.8 million primarily due to increased economic development contribution revenue.
- Capital grants increased \$3.4 million primarily due to an increase in developers' contributions.

General revenues increased slightly from \$227.9 million in fiscal year 2012 to \$228.7 million in fiscal year 2013. Property tax revenues increased by \$3.2 million due to an increase in assessed valuations. The property tax increase was offset by a \$1.5 million decrease to sales tax, which was primarily due to a prior year positive audit adjustment that did not occur again in fiscal year 2013. Lastly, investment income decreased \$2.0 million due to lower interest rates.

Overall, governmental activities expenses were \$287.2 million, an increase of \$15.1 million over the prior year. The change was driven by increased economic development incentives, increased interest on long-term debt, and increased personnel costs due to the 3% across the board raises.

Business-Type Activities

Revenues of the City's business-type activities were \$167.4 million for the fiscal year ended September 30, 2013. Revenues increased approximately \$10.1 million or 6.4 percent as compared to the prior fiscal year. Expenses for the City's business-type activities decreased \$736 thousand or 0.5 percent. The increase in net revenues is the result of several factors, including the following:

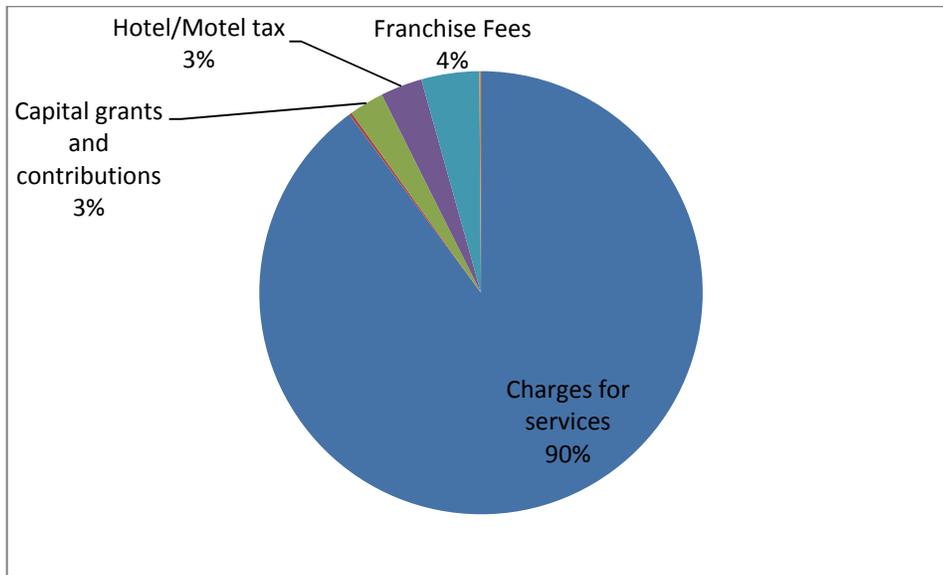
- The City's water and sewer system recorded charges for services of \$121.1 million, an increase of \$6.7 million or 5.9 percent from the prior year primarily due to an increase in the water rate and increased

**City of Plano, Texas
Management’s Discussion and Analysis (continued)
September 30, 2013**

consumption, as the City experienced extreme drought conditions in fiscal year 2013. Additionally, developers’ contributions were \$2.2 million higher in fiscal year 2012.

- The City’s environmental waste services activities operated with program expenses exceeding program revenues by \$5.6 million compared to \$6.2 million in fiscal year 2012. The City’s percentage of contractual payments to North Texas Municipal Water District (NTMWD) decreased \$405 thousand over the prior year. Payment is based on allocation of tonnage between member cities. Franchise fee revenue increased \$570 thousand due to an increase in collection fees and disposal volumes.
- The City’s municipal drainage activity operated with charges for services exceeding expenses by \$1.8 million, compared to \$985 thousand in the prior year. The municipal drainage system recorded charges for services of \$6.3 million, an increase of \$1.1 million due to a rate increase in April 2013.
- The City’s civic center activity operated with expenses exceeding charges for services by \$4.5 million as compared to \$4.3 million in the prior fiscal year. Charges for services are reported at \$1.8 million which is consistent with the prior year.

Revenues by Source – Business-Type Activities



Financial Analysis of the City’s Funds

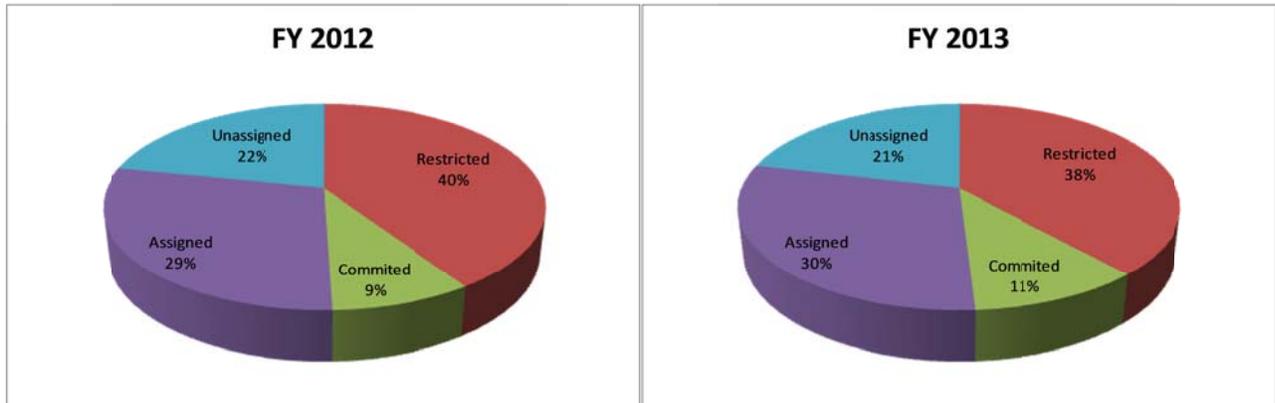
As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unrestricted fund balances (unassigned, assigned, and committed) may serve as a useful measure of a government’s net resources available for spending in the next fiscal year.

At the end of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$247.5 million. Within this total \$94.9 million is restricted by specific legal requirements, such as by debt

**City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013**

covenants, and \$99.7 million has been committed and assigned to specific types of expenditures. \$52.7 million is unassigned fund balance in the general fund and can be used for any lawful purpose. The remaining \$175 thousand is nonspendable.



The general fund is the chief operating fund of the City. The fund balance of the City's general fund increased by \$3.3 million during the current fiscal year. Key factors in this growth are as follows:

- An increase in property taxes of \$3.0 million due to increased assessed valuation from the previous year.
- Licenses and permits increased \$1.5 million primarily due to a \$800 thousand increase in building permit revenues as a result of large construction projects. Additionally, a \$300 thousand increase in alarm permit revenues occurred due to a new billing system which allows for daily billing.
- These increases to revenues were offset by increased expenditures of \$7.8 million primarily due to a 3% across the board pay increase for non-civil service and a 2% civil service increase, as well as adding 17 new positions.

The debt service fund has a total fund balance of \$1.6 million, all of which is restricted for the payment of debt service. The debt service fund decreased by \$651 thousand primarily because the 2003 G.O. bonds and 2007 tax anticipation notes were paid off during the year.

The capital reserve fund balance of \$44.4 million is assigned for replacement and renewals of the City's infrastructure. The capital reserve fund decreased \$285 thousand from the prior year as capital outlay slightly exceeded transfers in and revenues.

The municipal facilities fund balance of \$21.9 million is divided between restricted for municipal facilities (\$21.1 million) and assigned to encumbrances (\$782 thousand). The municipal facilities fund balance decreased \$5.9 million primarily due to \$5.7 million in capital outlay expenditures for the technology services facility renovation.

The street improvements fund balance of \$44.4 million is divided between restricted for street improvements (\$27.6 million) and assigned to encumbrances (\$16.7 million). The street improvements fund balance increased \$13.1 million was primarily due to the \$8.0 million increase in bond proceeds and premium associated with street improvement projects as well as increased capital outlay expenditures.

Proprietary Funds – The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

**City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013**

- The City's Water and Sewer fund net position of \$405.4 million increased by \$5.4 million over the prior year. In the current fiscal year, total operating revenues increased by \$6.7 million due primarily to an increase in water and sewer revenues due to a water rate increase and an increase in consumption.
- The City's Environmental Waste Services fund net position of \$3.5 million increased by \$1.3 million over the prior year primarily due to an increase in franchise fee revenue and a decrease in landfill services expense. Franchise fee revenues increased as a result of higher collection fees and disposal volumes, while landfill expenses decreased due to operational changes.
- The City's Municipal Drainage fund net position increased over the prior year by \$1.5 million to \$23.4 million due to an increase in drainage rates during the middle of the fiscal year.

General Fund Budgetary Highlights

During the current year, the actual on a budgetary basis expenditures were \$210.4 million compared to the re-estimated final budget amount of \$218.6 million. Actual expenditures on a budgetary basis were \$9.3 million lower than the original budget implemented for fiscal year 2013 and \$8.2 million lower as compared to the re-estimate final. Decreases were due to continued prudent spending by the various departments as well as salary savings from the original budget.

For fiscal year 2013, the actual on a budgetary basis revenues were \$213.8 million as compared to the re-estimated final budget amount and original budget amount of \$206.3 million and \$203.0 million, respectively. The primary reason for the increase in actual revenue compared to the re-estimated budget is related to a \$7.8 million variance in sales tax revenue as a result of the slight improvement in the local economy. The City Council has capped the amount that can be budgeted for sales tax revenue based upon a rolling three-year average, which is approximately \$62.4 million.

The City of Plano has an actual on budgetary basis general fund balance of \$52.5 million as of the fiscal year-end, compared to the re-estimated budget fund balance and original budget fund balance of \$37.0 million and \$32.5 million, respectively. The variance in fund balance is primarily due to the aforementioned variance in sales tax and continued prudent spending by the departments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year 2013, the City had \$1.3 billion invested in a broad range of capital assets, including police and fire equipment, buildings, park facilities, roads, bridges, and water and sewer lines (Table 3). This amount represents a net increase (including additions and deductions) of \$3.8 million over the prior fiscal year.

Table 3
Capital Assets at Year-end
(Net of Depreciation, in Thousands)

	Governmental		Business-type		Totals	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Land	\$134,508	\$130,217	\$6,452	\$6,456	\$140,960	\$136,673
Buildings and improvements	196,933	187,427	335,746	339,963	532,679	527,390
Equipment	52,107	54,769	1,906	2,215	54,013	56,984
Construction in progress	16,049	16,613	4,694	1,440	20,743	18,053
Public art	1,699	1,699	-	-	1,699	1,699
Infrastructure	552,010	557,354	-	-	552,010	557,354
Drainage improvements	-	-	29,825	29,978	29,825	29,978
Totals	\$953,306	\$948,079	\$378,623	\$380,052	\$1,331,929	\$1,328,131

This year's major capital outlay additions for governmental capital projects included (in millions):

Oak Point Park development	\$ 1.2
Land acquisitions in accordance with the Park Master Plan	2.9
Athletic field renovations	3.0
Residential street and alley repairs	3.5
Repair paving of streets	2.2
Arterial concrete repair	1.1
Arterial joint sealing program	1.6
Purchase of land - Shiloh/Cotton Belt Railroad project	1.0
Technology Service facility	5.7
	\$ 22.2

The City's fiscal year 2014 general obligation capital budget includes \$66.0 million for capital projects, principally for four major categories: street improvements and enhancements, parks and recreation, municipal facilities and public infrastructure improvements.

Street Improvements and Enhancements. The City plans to spend \$28.0 million on street improvements and enhancements including \$3.7 million to reconstruct 15th Street – G Avenue to U.S. 75, \$2.5 million for Park Boulevard corridor improvements, \$2.5 million for ramp improvements along the Dallas North Toll Road, \$2.4 million to widen Windhaven Parkway from City limits to Spring Creek Parkway, \$2.1 million for improvements along Legacy Drive, \$1.9 million for bridge inspections and repairs, \$1.7 million to reconstruct Spring Creek Parkway to K Avenue, \$1.6 million for Independence Parkway corridor improvements, \$1.5 for Downtown enhancements and \$1.3 million for intersection improvements at Plano Parkway and Los Rios Boulevard. The

City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013

remaining street improvements are for a variety of projects. An additional \$38.2 million in general obligation bond proceeds will be required to support the entire 2013-2014 general obligation capital investment program.

Parks and Recreation. Estimated expenditures for parks and recreation facilities are \$25.1 million including \$4.0 million to expand Oak Point Recreation Center, \$5.2 million for Oak Point Park development, \$1.0 million for athletic field improvements and \$2.0 million for athletic field renovations. An additional \$3.6 million is planned for land acquisitions. The remaining funds for park improvements are for a variety of projects.

Municipal Facilities. Estimated expenditures for municipal facilities are \$7.9 million including \$7.6 million for public safety and fire facilities and equipment.

Public Infrastructure Improvement. Estimated expenditures of \$5.0 million to improve publicly owned infrastructure that serves commercial areas, such as streets, utilities and open spaces, in coordination with private development and reinvestment in commercial properties. Funds are intended to improve older areas of Plano by enhancing existing infrastructure so further economic development becomes attractive to private firms and investors.

More detailed information about the City's capital asset activity is presented in Note 4 to the financial statements.

Debt

At year-end, the City had \$344.1 million in bonds and tax anticipation notes outstanding as compared to \$348.6 million at the end of the prior fiscal year, a decrease of 1.3 percent – as shown in Table 4.

Table 4
Outstanding Debt, at Year-end
(in Thousands)

	Governmental		Business-type		Totals	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
General obligation bonds and tax anticipation notes (backed by the City)	\$324,416	\$326,711	\$ -	\$ -	\$324,416	\$326,711
Revenue bonds (backed by fee revenues)	-	-	19,718	21,856	19,718	21,856
Totals	\$324,416	\$326,711	\$ 19,718	\$ 21,856	\$344,134	\$348,567

During the current fiscal year, the City issued \$22.2 million in new general obligation bonds and refunded \$39.8 million.

The City's general obligation bonds and tax notes continue to carry an "AAA" rating, the highest rating possible. This rating has been assigned to the City's tax-supported debt since February 2000, by Standard & Poor's and Fitch, Inc. The City's drainage revenue bonds carry Aa2 and AAA ratings, as assigned by two of the national rating agencies. The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal

**City of Plano, Texas
Management's Discussion and Analysis (continued)
September 30, 2013**

and interest on general obligation long-term debt. The current ratio of tax-supported debt to assessed value of all taxable property is 5.7 percent.

The City maintains a self-insurance program for general liability, public officials' errors and omission, police professional liability, property loss and workers' compensation. The City has claims and judgments of \$6.4 million outstanding at year-end compared with \$5.9 million at the end of the prior fiscal year. \$4.1 million is related to property/liability losses while \$2.3 million is related to health claims which are \$356 thousand higher than prior year. Other obligations include accrued vacation pay and sick leave. More detailed information about the City's long-term liabilities is presented in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Although the economy is a primary factor, City elected and appointed officials addressed many considerations when setting the fiscal year 2014 budget and rates. The focus of the 2014 budget is to restore certain services to maintain quality as certain items were impacted over the past several years' tightening on the budget.

Property taxes are the single largest source of revenue and represent 36.3% of the 2014 General Fund Budget appropriations. The assessed property value represents an increase of 4.98%. Ad valorem tax rates will remain unchanged at 48.86 cents per \$100 valuation. Sales tax receipts, the most volatile revenue source, ended the year with a decrease of 2.2%. Sales tax revenue is the City's second largest source of revenue representing 25.3% of the budget.

Water expenditure projections are up primarily due to increased water and wastewater treatment increases from North Texas Municipal Water District. The significant increase in the water rate is to pay for debt service associated with the 46-mile, \$300 million pipeline that is currently under construction and will bring raw water from Lake Texoma to the NTMWD Wylie Plant for treatment and control the spread of zebra mussels in Texas. As a result of this, budgeted water rates will have an 8% increase, effective November 1, 2014.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Controller's Office, at City of Plano, 1520 Avenue K, Suite 370, Plano, Texas 75074.

**CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 67,581,676	\$ 7,785,270	\$ 75,366,946	\$ 1,537,986
Investments	261,903,115	30,589,552	292,492,667	6,087,280
Receivables (net of allowance for uncollectibles)	19,623,721	18,972,260	38,595,981	-
Internal balances	(12,832,875)	12,832,875	-	-
Due from other governments	867,427	-	867,427	-
Inventories	918,097	-	918,097	-
Prepays and other assets	22,157,729	2,785,099	24,942,828	-
Restricted assets:				
Cash and cash equivalents	424,136	7,338,274	7,762,410	-
Investments	1,667,438	28,849,520	30,516,958	-
Receivables	11,274	195,048	206,322	-
Capital assets:				
Nondepreciable	152,255,602	11,146,594	163,402,196	1,689,798
Depreciable (net)	801,050,493	367,476,343	1,168,526,836	-
Total assets	1,315,627,833	487,970,835	1,803,598,668	9,315,064
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	6,007,644	433,213	6,440,857	-
LIABILITIES				
Accounts payable	4,640,934	4,792,062	9,432,996	2,855
Accrued liabilities	6,535,404	1,089,913	7,625,317	-
Accrued interest payable	1,097,189	302,972	1,400,161	-
Contracts payable	3,414,272	1,075,962	4,490,234	-
Customer deposits	-	2,562,465	2,562,465	-
Unearned revenue	9,754,915	759,418	10,514,333	-
Due to other governments	1,371,284	-	1,371,284	-
Retainage payable	898,198	230,546	1,128,744	-
Seized assets payable	92,779	-	92,779	-
Noncurrent liabilities				
Due within one year:				
Compensated absences	6,888,013	588,106	7,476,119	-
Bonds and notes payable	30,318,997	2,134,968	32,453,965	-
Liability for insurance claims	5,771,987	-	5,771,987	-
Due in more than one year:				
Compensated absences	31,210,724	2,939,804	34,150,528	-
Bonds and notes payable	300,104,816	18,016,010	318,120,826	-
Liability for insurance claims	634,529	-	634,529	-
Total liabilities	402,734,041	34,492,226	437,226,267	2,855
NET POSITION				
Net Investment in capital assets	672,747,769	362,997,446	1,035,745,215	1,689,798
Restricted for:				
Capital projects and special revenue	51,060,063	-	51,060,063	-
Debt service	476,241	2,375,886	2,852,127	-
Unrestricted	194,617,363	88,538,490	283,155,853	7,622,411
Total net position	\$ 918,901,436	\$ 453,911,822	\$ 1,372,813,258	\$ 9,312,209

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Function/Program Activities	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 22,902,283	\$ 5,913,645	\$ 724,854	\$ 1,000,000
Administrative services	8,715,712	11,515	3,056	-
Police	70,839,690	16,518,724	2,357,131	147,380
Fire	48,085,904	4,549,906	62,397	-
Libraries	10,268,273	467,501	11,849	-
Development	28,041,761	6,129,225	10,280,426	-
Public services and operations	6,372,030	1,473,792	139,528	-
Parks and recreation	28,605,874	4,534,559	254,791	500,000
Public works	31,256,009	112,267	224,261	6,929,012
Technology services	15,485,073	2,930,541	-	-
Interest on long-term debt	16,606,292	-	-	-
Total governmental activities	287,178,901	42,641,675	14,058,293	8,576,392
Business-type Activities:				
Water and sewer	108,229,423	121,115,371	-	4,254,902
Environmental waste services	22,343,541	16,403,721	358,588	-
Municipal drainage	4,475,248	6,292,462	-	-
Civic center	6,287,787	1,759,911	-	-
Municipal golf course	1,021,602	994,125	-	-
Recreation revolving	3,326,229	3,820,358	-	-
Downtown center development	9,893	67,928	-	-
Total business-type activities	145,693,723	150,453,876	358,588	4,254,902
Total primary government	\$ 432,872,624	\$ 193,095,551	\$ 14,416,881	\$ 12,831,294
Component unit:				
TIF East Side	\$ 3,924,543	\$ -	\$ -	\$ -

General revenues:
 Property taxes
 Sales taxes
 Mixed drink taxes
 Hotel/Motel tax
 Other taxes
 Franchise fees based upon gross receipts
 Investment income
 Transfers
 Total general revenues and transfers
 Change in net position
 Net position - beginning
 Net position - ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Unit
\$ (15,263,784)		\$ (15,263,784)	
(8,701,141)		(8,701,141)	
(51,816,455)		(51,816,455)	
(43,473,601)		(43,473,601)	
(9,788,923)		(9,788,923)	
(11,632,110)		(11,632,110)	
(4,758,710)		(4,758,710)	
(23,316,524)		(23,316,524)	
(23,990,469)		(23,990,469)	
(12,554,532)		(12,554,532)	
(16,606,292)		(16,606,292)	
<u>(221,902,541)</u>		<u>(221,902,541)</u>	
	\$ 17,140,850	17,140,850	
	(5,581,232)	(5,581,232)	
	1,817,214	1,817,214	
	(4,527,876)	(4,527,876)	
	(27,477)	(27,477)	
	494,129	494,129	
	58,035	58,035	
	<u>9,373,643</u>	<u>9,373,643</u>	
<u>(221,902,541)</u>	<u>9,373,643</u>	<u>(212,528,898)</u>	
			<u>(3,924,543)</u>
133,922,409	-	133,922,409	4,033,524
68,831,243	-	68,831,243	-
1,277,913	-	1,277,913	-
-	5,095,504	5,095,504	-
398,357	-	398,357	-
23,283,089	7,068,059	30,351,148	-
973,519	196,590	1,170,109	-
12,443,267	(12,443,267)	-	-
<u>241,129,797</u>	<u>(83,114)</u>	<u>241,046,683</u>	<u>4,033,524</u>
19,227,256	9,290,529	28,517,785	108,981
899,674,180	444,621,293	1,344,295,473	9,203,228
<u>\$ 918,901,436</u>	<u>\$ 453,911,822</u>	<u>\$ 1,372,813,258</u>	<u>\$ 9,312,209</u>

**CITY OF PLANO, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2013**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>
ASSETS			
Cash and cash equivalents	\$ 11,865,274	\$ 317,354	\$ 9,365,177
Investments	46,541,452	1,247,641	36,818,039
Receivables (net of allowance for uncollectibles)			
Taxes	12,897,350	323,137	-
Accounts	1,786,319	-	-
Accrued interest	314,662	8,435	248,923
Assessments	-	-	-
Other	-	-	-
Due from other funds	210,434	-	-
Due from other governments	13,806	-	-
Prepaid items and other assets	152,616	-	-
Total assets	<u>73,781,913</u>	<u>1,896,567</u>	<u>46,432,139</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	3,116,390	-	-
Accrued liabilities	5,647,695	-	-
Contracts payable	-	-	1,641,148
Unearned revenue	1,314,453	-	-
Due to other funds	2,370	-	-
Due to other governments	211,599	-	-
Retainage payable	-	-	359,374
Seized assets payable	-	-	-
Total liabilities	<u>10,292,507</u>	<u>-</u>	<u>2,000,522</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>7,178,982</u>	<u>323,137</u>	<u>-</u>
Fund Balance:			
Nonspendable:			
Prepaid items and other assets	152,616	-	-
Restricted for:			
Debt service	-	1,573,430	-
Municipal facilities	-	-	-
Street improvements	-	-	-
Other capital projects	-	-	-
Special revenue	-	-	-
Committed to:			
Special revenue	-	-	-
Assigned to:			
Encumbrances	3,057,499	-	-
Capital reserve	-	-	44,431,617
Municipal facilities	-	-	-
Street improvements	-	-	-
Other capital projects	-	-	-
Other purposes	410,327	-	-
Unassigned	52,689,982	-	-
Total fund balance	<u>56,310,424</u>	<u>1,573,430</u>	<u>44,431,617</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 73,781,913</u>	<u>\$ 1,896,567</u>	<u>\$ 46,432,139</u>

The notes to the financial statements are an integral part of this statement.

Municipal Facilities	Street Improvements	Other Governmental Funds	Total Governmental Funds
\$ 4,452,684	\$ 10,926,837	\$ 17,195,519	\$ 54,122,845
17,505,177	42,957,513	63,922,539	208,992,361
-	-	-	13,220,487
-	-	483,915	2,270,234
118,351	290,431	432,171	1,412,973
-	1,370,676	-	1,370,676
-	-	941,836	941,836
-	-	-	210,434
-	177,248	676,373	867,427
-	-	22,830	175,446
<u>22,076,212</u>	<u>55,722,705</u>	<u>83,675,183</u>	<u>283,584,719</u>
-	-	371,486	3,487,876
-	-	721,465	6,369,160
207,318	1,082,821	482,985	3,414,272
-	9,749,995	61,143	11,125,591
12,369	12,396	210,434	237,569
-	-	1,159,685	1,371,284
-	329,849	208,975	898,198
-	-	92,779	92,779
<u>219,687</u>	<u>11,175,061</u>	<u>3,308,952</u>	<u>26,996,729</u>
-	177,248	1,394,923	9,074,290
-	-	22,830	175,446
-	-	-	1,573,430
21,074,790	-	-	21,074,790
-	27,630,706	-	27,630,706
-	-	16,864,940	16,864,940
-	-	27,775,299	27,775,299
-	-	26,320,350	26,320,350
-	-	-	3,057,499
-	-	-	44,431,617
781,735	-	-	781,735
-	16,739,690	-	16,739,690
-	-	7,987,889	7,987,889
-	-	-	410,327
-	-	-	52,689,982
<u>21,856,525</u>	<u>44,370,396</u>	<u>78,971,308</u>	<u>247,513,700</u>
<u>\$ 22,076,212</u>	<u>\$ 55,722,705</u>	<u>\$ 83,675,183</u>	<u>\$ 283,584,719</u>

**CITY OF PLANO, TEXAS
RECONCILIATION OF THE STATEMENT OF NET POSITION
OF GOVERNMENTAL FUNDS
TO THE BALANCE SHEET
AS OF SEPTEMBER 30, 2013**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance per balance sheet	\$ 247,513,700
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	919,670,281
Deferred outflows represent a consumption of net position that applies to future periods and therefore will not be recognized as an outflow of resources until then. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.	6,007,644
Other long-term assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds.	23,029,336
Internal service funds are used by management to charge the costs of fleet management, property liability loss, health claims and municipal warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	82,513,794
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(368,907,609)
Deferred inflows represent an acquisition of net position that applies to future periods. The amount is unavailable and deferred at the fund level but recognized as revenue in the governmental activities.	9,074,290
Net position of governmental activities	<u>\$ 918,901,436</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF PLANO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>
REVENUES			
Taxes:			
Property taxes	\$ 81,345,913	\$ 43,108,073	\$ -
Other taxes	70,185,140	-	-
Franchise fees	22,455,605	-	-
Fines and forfeitures	8,060,627	-	-
Contributions	-	-	-
Rollback taxes	-	-	704,467
Licenses and permits	8,514,993	-	-
Intragovernmental	9,246,857	-	-
Intergovernmental	1,026,495	-	1,000,000
Fees for services	12,038,495	-	-
Assessments	-	-	-
Investment income	144,259	-	115,197
Miscellaneous	1,479,535	147,380	2,645
Total revenues	<u>214,497,919</u>	<u>43,255,453</u>	<u>1,822,309</u>
EXPENDITURES			
Current operating:			
General government	22,100,556	-	-
Administrative services	8,429,725	-	-
Police	64,446,271	-	-
Fire	45,589,189	-	-
Libraries	9,157,823	-	-
Development	24,510,473	-	-
Public services and operations	5,311,325	-	-
Parks and recreation	19,376,076	-	-
Environmental waste services	-	-	-
Public works	5,931,011	-	-
Technology services	1,000,000	-	-
Capital outlay	1,446,397	-	17,982,036
Interest and fiscal charges	-	-	-
Debt service:			
Principal retirement	-	30,335,000	-
Interest and fiscal charges	-	13,902,230	-
Total expenditures	<u>207,298,846</u>	<u>44,237,230</u>	<u>17,982,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,199,073</u>	<u>(981,777)</u>	<u>(16,159,727)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Bond proceeds - refunding	-	39,750,000	-
Escrow payment - refunding	-	(48,059,266)	-
Premium on sale of bonds	-	8,639,729	-
Proceeds from sale of land	144,020	-	-
Transfers in	9,443,267	-	15,875,000
Transfers out	(13,442,699)	-	-
Total other financing sources (uses)	<u>(3,855,412)</u>	<u>330,463</u>	<u>15,875,000</u>
Net change in fund balances	3,343,661	(651,314)	(284,727)
Fund balances-beginning	52,966,763	2,224,744	44,716,344
Fund balances-ending	<u>\$ 56,310,424</u>	<u>\$ 1,573,430</u>	<u>\$ 44,431,617</u>

The notes to the financial statements are an integral part of this statement.

Municipal Facilities	Street Improvements	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 124,453,986
-	-	-	70,185,140
-	-	-	22,455,605
-	-	3,523,420	11,584,047
-	1,038,039	6,874,506	7,912,545
-	-	-	704,467
-	-	-	8,514,993
-	-	-	9,246,857
-	2,744,163	3,607,946	8,378,604
-	-	3,587,651	15,626,146
-	13,512	-	13,512
67,573	290,797	185,569	803,395
-	-	1,086,125	2,715,685
<u>67,573</u>	<u>4,086,511</u>	<u>18,865,217</u>	<u>282,594,982</u>
-	-	-	22,100,556
-	-	-	8,429,725
-	-	4,972,834	69,419,105
-	-	134,420	45,723,609
-	-	5,190	9,163,013
-	-	2,652,528	27,163,001
-	-	893,623	6,204,948
-	-	-	19,376,076
-	-	664,613	664,613
-	-	-	5,931,011
-	-	-	1,000,000
7,640,582	6,995,020	11,339,616	45,403,651
4,587	112,937	57,527	175,051
-	-	-	30,335,000
-	-	-	13,902,230
<u>7,645,169</u>	<u>7,107,957</u>	<u>20,720,351</u>	<u>304,991,589</u>
<u>(7,577,596)</u>	<u>(3,021,446)</u>	<u>(1,855,134)</u>	<u>(22,396,607)</u>
581,199	14,306,452	7,287,349	22,175,000
-	-	-	39,750,000
-	-	-	(48,059,266)
73,388	1,806,485	920,178	11,439,780
-	-	-	144,020
1,071,766	-	603,018	26,993,051
-	-	(144,347)	(13,587,046)
<u>1,726,353</u>	<u>16,112,937</u>	<u>8,666,198</u>	<u>38,855,539</u>
(5,851,243)	13,091,491	6,811,064	16,458,932
27,707,768	31,278,905	72,160,244	231,054,768
<u>\$ 21,856,525</u>	<u>\$ 44,370,396</u>	<u>\$ 78,971,308</u>	<u>\$ 247,513,700</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds	\$ 16,458,932
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(3,003,967)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	3,943,093
The issuance of long-term debt (e.g., bonds, tax anticipation notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	655,945
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	475,717
Internal service funds are used by management to charge the costs of fleet management, property liability loss, health claims and municipal warehouse to individual funds. The net expenses of certain activities of internal service funds is reported within governmental activities.	839,798
Grant revenue included in the special revenue funds which are used for the benefit of business-type activities. The net expenses of certain activities are reported within the business-type activities.	(142,262)
Change in net position of governmental activities	<u>\$ 19,227,256</u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Adjustments- Budgetary Basis</u>	<u>Actual on a Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
REVENUES:						
Taxes:						
Property taxes	\$ 81,449,338	\$ 81,449,338	\$ 81,345,913	\$ (704,467)	\$ 80,641,446	\$ (807,892)
Other taxes	60,149,528	62,424,379	70,185,140	-	70,185,140	7,760,761
Franchise fees	23,258,032	22,596,715	22,455,605	-	22,455,605	(141,110)
Fines and forfeitures	7,528,935	8,283,141	8,060,627	-	8,060,627	(222,514)
Licenses and permits	6,992,157	7,847,232	8,514,993	-	8,514,993	667,761
Intragovernmental	9,246,857	9,246,857	9,246,857	-	9,246,857	-
Intergovernmental	1,176,526	1,027,049	1,026,495	-	1,026,495	(554)
Fees for services	11,236,296	11,709,026	12,038,495	-	12,038,495	329,469
Investment income	600,000	500,000	144,259	-	144,259	(355,741)
Miscellaneous	1,325,553	1,247,231	1,479,535	-	1,479,535	232,304
Total revenues	202,963,222	206,330,968	214,497,919	(704,467)	213,793,452	7,462,484
EXPENDITURES:						
General government	29,943,846	25,452,133	22,100,556	(156,327)	21,944,229	3,507,904
Administrative services	8,942,739	8,922,127	8,429,725	273,455	8,703,180	218,947
Police	64,999,733	65,538,997	64,446,271	241,512	64,687,783	851,214
Fire	45,417,412	46,151,877	45,589,189	220,219	45,809,408	342,469
Libraries	9,584,208	9,617,910	9,157,823	215,283	9,373,106	244,804
Development	26,953,130	26,930,936	24,510,473	1,052,391	25,562,864	1,368,072
Public services and operations	4,901,766	5,483,409	5,311,325	53,932	5,365,257	118,152
Parks and recreation	20,824,084	21,456,339	19,376,076	612,262	19,988,338	1,468,001
Public works	5,845,684	6,045,976	5,931,011	85,549	6,016,560	29,416
Technology services	1,000,000	1,000,000	1,000,000	-	1,000,000	-
Capital outlay	1,243,000	1,968,865	1,446,397	459,223	1,905,620	63,245
Total expenditures	219,655,602	218,568,569	207,298,846	3,057,499	210,356,345	8,212,224
Excess (deficiency) of revenues over (under) expenditures	<u>(16,692,380)</u>	<u>(12,237,601)</u>	<u>7,199,073</u>	<u>(3,761,966)</u>	<u>3,437,107</u>	<u>15,674,708</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of land	-	-	144,020	-	144,020	144,020
Transfers in	9,313,357	9,443,267	9,443,267	-	9,443,267	-
Transfers out	(13,125,000)	(13,125,000)	(13,442,699)	-	(13,442,699)	(317,699)
Total other financing uses	(3,811,643)	(3,681,733)	(3,855,412)	-	(3,855,412)	(173,679)
Net change in fund balance	(20,504,023)	(15,919,334)	3,343,661	(3,761,966)	(418,305)	15,501,029
FUND BALANCE, October 1	52,966,763	52,966,763	52,966,763	-	52,966,763	-
FUND BALANCE, September 30	\$ 32,462,740	\$ 37,047,429	\$ 56,310,424	\$ (3,761,966)	\$ 52,548,458	\$ 15,501,029

The notes to the financial statements are an integral part of this statement.

**CITY OF PLANO, TEXAS
 ADJUSTMENTS TO REVENUES, EXPENDITURES AND OTHER
 FINANCING USES FROM GAAP BASIS TO BUDGETARY BASIS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Net Change in Fund Balance
GAAP basis	\$ 3,343,661
Revenues:	
Decrease due to rolled back taxes	(704,467)
Expenditures:	
Increase due to encumbrances	<u>(3,057,499)</u>
Budgetary basis	<u>\$ (418,305)</u>

The notes to the financial statements are an integral part of this statement.



CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2013

Business-type Activities
Enterprise Funds

	Water and Sewer	Environmental Waste Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 5,516,592	\$ 534,009	\$ 652,789	\$ 1,081,880	\$ 7,785,270	\$ 13,458,831
Investments	21,685,136	2,096,837	2,566,362	4,241,217	30,589,552	52,910,754
Receivables (net of allowance for uncollectibles)						
Accounts	15,272,645	1,343,764	742,457	333,203	17,692,069	49,513
Accrued interest	146,611	14,176	17,351	28,674	206,812	357,722
Other	2,295	1,061,041	-	10,043	1,073,379	280
Interfund receivable	151,191	-	-	-	151,191	-
Due from other funds	-	-	-	-	-	27,135
Inventories	-	-	-	-	-	918,097
Prepaid expenses and other assets	2,360,432	380,986	-	43,681	2,785,099	323,623
Restricted assets:						
Revenue bond debt service-						
Cash and cash equivalents	-	-	780,004	-	780,004	-
Investments	-	-	1,575,150	-	1,575,150	-
Accrued interest receivable	-	-	20,732	-	20,732	-
Revenue bond reserve fund-						
Investments	-	-	1,491,339	-	1,491,339	-
Revenue bond construction fund-						
Cash and cash equivalents	5,547,498	-	1,010,772	-	6,558,270	424,136
Investments	21,809,308	-	3,973,723	-	25,783,031	1,667,438
Accrued interest receivable	147,450	-	26,866	-	174,316	11,274
Total current assets	<u>72,639,158</u>	<u>5,430,813</u>	<u>12,857,545</u>	<u>5,738,698</u>	<u>96,666,214</u>	<u>70,148,803</u>
Capital assets:						
Land	3,369,250	-	90,846	2,992,154	6,452,250	62,522
Buildings	2,748,029	8,581	52,921	13,782,224	16,591,755	5,844,458
Improvements other than buildings	557,554,393	-	-	2,037,373	559,591,766	-
Equipment	12,915,707	7,005,498	264,643	2,135,238	22,321,086	41,531,487
Furniture and fixtures	208,643	53,028	8,124	463,764	733,559	210,864
Rolling equipment	114,195	133,694	-	-	247,889	44,583,543
Drainage improvements	-	-	36,033,378	-	36,033,378	-
Construction in progress	3,857,459	-	836,885	-	4,694,344	-
Less accumulated depreciation	<u>(238,327,965)</u>	<u>(6,906,996)</u>	<u>(6,498,943)</u>	<u>(16,309,186)</u>	<u>(268,043,090)</u>	<u>(58,597,060)</u>
Total capital assets (net of accumulated depreciation)	<u>342,439,711</u>	<u>293,805</u>	<u>30,787,854</u>	<u>5,101,567</u>	<u>378,622,937</u>	<u>33,635,814</u>
Total noncurrent assets	<u>342,439,711</u>	<u>293,805</u>	<u>30,787,854</u>	<u>5,101,567</u>	<u>378,622,937</u>	<u>33,635,814</u>
Total assets	<u>\$ 415,078,869</u>	<u>\$ 5,724,618</u>	<u>\$ 43,645,399</u>	<u>\$ 10,840,265</u>	<u>\$ 475,289,151</u>	<u>\$ 103,784,617</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on refunding	\$ -	\$ -	\$ 433,213	\$ -	\$ 433,213	\$ -

The notes to the financial statements are an integral part of this statement.

(continued)

CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2013
(continued)

Business-type Activities
Enterprise Funds

	Water and Sewer	Environmental Waste Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 4,331,707	\$ 145,955	\$ 75,225	\$ 239,175	\$ 4,792,062	\$ 1,153,058
Accrued liabilities	142,651	838,259	20,752	88,251	1,089,913	166,244
Unearned revenue	-	-	-	759,418	759,418	-
Interfund payable	-	151,191	-	-	151,191	-
Customer deposits	2,235,581	-	-	326,884	2,562,465	-
Liability for compensated absences	288,172	182,313	35,286	82,335	588,106	209,732
Liability for insurance claims	-	-	-	-	-	5,771,987
Total current liabilities	<u>6,998,111</u>	<u>1,317,718</u>	<u>131,263</u>	<u>1,496,063</u>	<u>9,943,155</u>	<u>7,301,021</u>
Current liabilities payable from restricted assets:						
Contracts payable	1,075,962	-	-	-	1,075,962	-
Current portion of long-term debt	-	-	2,134,968	-	2,134,968	-
Accrued interest payable	-	-	302,972	-	302,972	-
Retainage payable	229,944	-	602	-	230,546	-
Total current liabilities payable from restricted assets	<u>1,305,906</u>	<u>-</u>	<u>2,438,542</u>	<u>-</u>	<u>3,744,448</u>	<u>-</u>
Total current liabilities	<u>8,304,017</u>	<u>1,317,718</u>	<u>2,569,805</u>	<u>1,496,063</u>	<u>13,687,603</u>	<u>7,301,021</u>
Noncurrent liabilities:						
Bonds payable	-	-	18,016,010	-	18,016,010	-
Liability for compensated absences	1,417,648	910,631	138,674	472,851	2,939,804	502,398
Liability for insurance claims	-	-	-	-	-	634,529
Total noncurrent liabilities	<u>1,417,648</u>	<u>910,631</u>	<u>18,154,684</u>	<u>472,851</u>	<u>20,955,814</u>	<u>1,136,927</u>
Total liabilities	<u>9,721,665</u>	<u>2,228,349</u>	<u>20,724,489</u>	<u>1,968,914</u>	<u>34,643,417</u>	<u>8,437,948</u>
NET POSITION						
Net Investment in capital assets	342,439,711	293,805	15,162,363	5,101,567	362,997,446	33,635,814
Restricted for:						
Debt service	-	-	2,375,886	-	2,375,886	-
Unrestricted	62,917,493	3,202,464	5,815,874	3,769,784	75,705,615	61,710,855
Total net position	<u>\$ 405,357,204</u>	<u>\$ 3,496,269</u>	<u>\$ 23,354,123</u>	<u>\$ 8,871,351</u>	<u>\$ 441,078,947</u>	<u>\$ 95,346,669</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF PLANO, TEXAS
RECONCILIATION OF THE STATEMENT OF NET POSITION
OF PROPRIETARY FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2013**

Amounts reported for business-type activities in the statement of net position are different because:

Total net position of proprietary funds	\$ 441,078,947
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Internal service funds are used by management to charge the costs of fleet management, property liability loss, health claims and municipal warehouse to individual funds.

The net receivable due from activities of the internal service funds which are reported within business-type activities.	12,832,875
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Net position of business-type activities	<u>\$ 453,911,822</u>
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The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Water and Sewer	Environmental Waste Services	Municipal Drainage	Other Enterprise Funds		
Operating revenues:						
Charges for sales and services:						
Service charges	\$ 120,552,964	\$ 13,428,889	\$ 6,289,462	\$ 6,563,422	\$ 146,834,737	\$ 67,756,021
Franchise fees	-	7,068,059	-	-	7,068,059	-
Compost products	-	1,752,350	-	-	1,752,350	-
Contributions	-	119,728	-	-	119,728	-
Miscellaneous charges	422,318	1,022,637	3,000	76,934	1,524,889	247,134
Total operating revenues	<u>120,975,282</u>	<u>23,391,663</u>	<u>6,292,462</u>	<u>6,640,356</u>	<u>157,299,763</u>	<u>68,003,155</u>
Operating expenses:						
Personnel services	10,074,882	6,320,152	1,657,050	4,375,709	22,427,793	8,428,450
Contractual services	7,458,543	7,327,204	583,314	5,577,857	20,946,918	13,285,551
Supplies	1,541,250	419,840	261,247	873,308	3,095,645	8,539,218
Claims expense	-	-	-	-	-	24,904,759
Depreciation	13,977,318	6,154	730,400	217,113	14,930,985	7,054,701
Landfill services	-	6,993,790	-	-	6,993,790	-
Wastewater treatment	22,729,196	-	-	-	22,729,196	-
Charges in lieu of taxes	8,337,981	908,876	-	-	9,246,857	-
Water supply	43,476,849	-	-	-	43,476,849	-
Other postemployment benefits	-	-	-	-	-	3,816,539
Miscellaneous	999,543	282,791	23,020	94,089	1,399,443	8,380
Total operating expenses	<u>108,595,562</u>	<u>22,258,807</u>	<u>3,255,031</u>	<u>11,138,076</u>	<u>145,247,476</u>	<u>66,037,598</u>
Operating income (loss)	<u>12,379,720</u>	<u>1,132,856</u>	<u>3,037,431</u>	<u>(4,497,720)</u>	<u>12,052,287</u>	<u>1,965,557</u>
Nonoperating revenues (expenses):						
Investment income	146,000	4,979	35,193	10,418	196,590	170,126
Gain on property disposition	-	-	-	-	-	374,187
Interest and fiscal charges	15,338	(11,863)	(823,748)	-	(820,273)	-
Auction proceeds	69,712	-	-	-	69,712	-
Hotel/motel tax	-	-	-	5,095,504	5,095,504	-
Miscellaneous	55,038	80,117	(272,381)	1,966	(135,260)	170,737
Total nonoperating revenue (expenses)	<u>286,088</u>	<u>73,233</u>	<u>(1,060,936)</u>	<u>5,107,888</u>	<u>4,406,273</u>	<u>715,050</u>
Income before contributions and transfers	12,665,808	1,206,089	1,976,495	610,168	16,458,560	2,680,607
Contributions from developers	4,254,902	-	-	-	4,254,902	-
Transfers in	-	100,000	-	-	100,000	214,681
Transfers out	(11,536,503)	-	(428,370)	(578,394)	(12,543,267)	(1,177,419)
Change in net position	5,384,207	1,306,089	1,548,125	31,774	8,270,195	1,717,869
Total net position-beginning	399,972,997	2,190,180	21,805,998	8,839,577	432,808,752	93,628,800
Total net position-ending	<u>\$ 405,357,204</u>	<u>\$ 3,496,269</u>	<u>\$ 23,354,123</u>	<u>\$ 8,871,351</u>	<u>\$ 441,078,947</u>	<u>\$ 95,346,669</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF PLANO, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN NET POSITION OF PROPRIETARY FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Amounts reported for business-type activities in the statement of activities are different because:

Net change in net position - total proprietary funds	\$ 8,270,195
Internal service funds are used by management to charge the costs of fleet management, property liability loss, health claims and municipal warehouse to individual funds.	
The net revenues of certain activities of internal service funds is reported within business-type activities.	878,072
The net revenues of grant activities of special revenue funds is reported within business-type activities.	142,262
Change in net position of business-type activities	<u><u>\$ 9,290,529</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Business-type Activities
Enterprise Funds

	Water and Sewer	Environmental Waste Services	Municipal Drainage	Other Enterprise Funds	Total	Governmental Activities- Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	\$ 121,994,327	\$ 16,214,279	\$ 6,119,573	\$ 6,765,941	\$ 151,094,120	\$ 68,823,604
Franchise fees	-	7,068,059	-	-	7,068,059	-
Charges in lieu of taxes	(8,337,981)	(908,876)	-	-	(9,246,857)	-
Cash payments to suppliers for goods and services	(77,498,643)	(15,069,589)	(939,635)	(6,557,106)	(100,064,973)	(50,928,226)
Cash payments to employees for services	(10,240,113)	(6,127,762)	(1,643,190)	(4,343,631)	(22,354,696)	(8,502,758)
Net cash provided (used) by operating activities	25,917,590	1,176,111	3,536,748	(4,134,796)	26,495,653	9,392,620
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Payments from other funds	145,376	-	-	-	145,376	-
Repayments to other funds	-	(145,376)	-	-	(145,376)	-
Hotel/motel tax	-	-	-	5,095,504	5,095,504	-
Transfers to other funds	(11,536,503)	-	(428,370)	(578,394)	(12,543,267)	(1,177,419)
Transfers from other funds	-	100,000	-	-	100,000	214,681
Net cash provided (used) by noncapital financing activities	(11,391,127)	(45,376)	(428,370)	4,517,110	(7,347,763)	(962,738)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(7,437,742)	-	(1,003,798)	(8,504)	(8,450,044)	(9,740,287)
Proceeds from sale of equipment	-	-	-	-	-	999,382
Principal paid on long-term debt	(365,000)	-	(2,035,000)	-	(2,400,000)	-
Interest and fees paid on long-term debt	(14,599)	(11,863)	(878,351)	-	(904,813)	-
Proceeds from insurance damages	55,038	80,117	6,440	1,966	143,561	170,787
Proceeds from sale of equipment	69,712	-	-	-	69,712	-
Net cash provided (used) by capital and related financing activities	(7,692,591)	68,254	(3,910,709)	(6,538)	(11,541,584)	(8,570,118)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchases of investment securities	(43,494,444)	(2,096,837)	(9,606,574)	(4,241,217)	(59,439,072)	(54,578,192)
Proceeds from sale and maturities of investment securities	35,881,841	1,079,673	9,656,038	3,719,714	50,337,266	51,569,910
Interest on investments	266,960	195	90,171	25,819	383,145	418,576
Decrease in fair value of investments	(271,219)	(5,065)	(81,228)	(29,168)	(386,680)	(410,772)
Net cash provided (used) by investing activities	(7,616,862)	(1,022,034)	58,407	(524,852)	(9,105,341)	(3,000,478)
Net increase (decrease) in cash and cash equivalents	(782,990)	176,955	(743,924)	(149,076)	(1,499,035)	(3,140,714)
Cash and cash equivalents, October 1	11,847,080	357,054	3,187,489	1,230,956	16,622,579	17,023,681
Cash and cash equivalents, September 30	\$ 11,064,090	\$ 534,009	\$ 2,443,565	\$ 1,081,880	\$ 15,123,544	\$ 13,882,967
Classified as:						
Current assets	\$ 5,516,592	\$ 534,009	\$ 652,789	\$ 1,081,880	\$ 7,785,270	\$ 13,458,831
Restricted assets	5,547,498	-	1,790,776	-	7,338,274	424,136
Total	\$ 11,064,090	\$ 534,009	\$ 2,443,565	\$ 1,081,880	\$ 15,123,544	\$ 13,882,967
Noncash disclosure:						
Developers contributions	\$ 4,254,902	\$ -	\$ -	\$ -	\$ 4,254,902	\$ -
Premium amortization	52,562	-	24,970	-	77,532	-
Amortization of loss on refunding	-	-	(36,900)	-	(36,900)	-
Loss on property disposition	-	-	-	-	-	(625,245)
Decrease in fair value of investments	(271,219)	(5,065)	(81,228)	(29,168)	(386,680)	(410,772)
Transfer in (out) of capital assets	5,345,190	(139,603)	568,765	-	5,774,352	-

The notes to the financial statements are an integral part of this statement.

(continued)

CITY OF PLANO, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(continued)

	Business-type Activities Enterprise Funds					Governmental Activities Internal Service Funds
	Water and Sewer	Environmental Waste Services	Municipal Drainage	Other Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (loss)	\$ 12,379,720	\$ 1,132,856	\$ 3,037,431	\$ (4,497,720)	\$ 12,052,287	\$ 1,965,557
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	13,977,318	6,154	730,400	217,113	14,930,985	7,054,701
Change in assets and liabilities:						
(Increase) decrease in-						
Accounts receivable	892,325	(31,481)	(172,889)	125,605	813,560	424,822
Other accounts receivable	2,799	(77,844)	-	(9,243)	(84,288)	120
Due from other funds	-	-	-	-	-	516,159
Prepaid expenses and other assets	(1,882,619)	(43,340)	954	(2,476)	(1,927,481)	53,995
Inventories	-	-	-	-	-	85,520
Increase (decrease) in-						
Accounts payable	589,357	(2,624)	(73,008)	(133)	513,592	(1,042,823)
Accrued liabilities	21,313	209,330	3,291	4,600	238,534	(97,120)
Due to other funds	-	-	-	-	-	(120,651)
Liability for compensated absences	(186,544)	(16,940)	10,569	27,587	(165,328)	22,812
Customer deposits	123,921	-	-	42,716	166,637	-
Unearned revenue	-	-	-	(42,845)	(42,845)	-
Liability for insurance claims	-	-	-	-	-	529,528
Total adjustments	<u>13,537,870</u>	<u>43,255</u>	<u>499,317</u>	<u>362,924</u>	<u>14,443,366</u>	<u>7,427,063</u>
Net cash provided (used) by operating activities	<u>\$ 25,917,590</u>	<u>\$ 1,176,111</u>	<u>\$ 3,536,748</u>	<u>\$ (4,134,796)</u>	<u>\$ 26,495,653</u>	<u>\$ 9,392,620</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF PLANO, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AS OF SEPTEMBER 30, 2013**

	Pension and Other Employee Benefit Trust funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 4,941,741	\$ 599,315
Investment pool	-	2,356,134
Other U.S. government obligations	15,597,259	-
Corporate bonds	19,872,506	-
Asset-backed securities	2,682,982	-
Common stocks	75,651,991	-
Foreign equities	3,767,117	-
Mutual funds	33,761,158	-
Real estate investment trusts	532,153	-
Accrued interest	283,156	15,929
Total assets	<u>157,090,063</u>	<u>2,971,378</u>
LIABILITIES		
Accounts payable	46,970	-
Accrued liabilities	303,978	-
Payable from pending trades	250,000	-
Due to brokers	2,002,813	-
Developers' escrow liability	-	2,888,660
Unclaimed property payable	-	82,718
Total liabilities	<u>2,603,761</u>	<u>2,971,378</u>
NET POSITION		
Held in trust for pension benefits	103,718,017	
Held in trust for other postemployment benefits	50,768,285	
Total net position	<u>\$ 154,486,302</u>	

The notes to the financial statements are an integral part of this statement.

**CITY OF PLANO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Pension and Other Employee Benefit Trust funds
ADDITIONS	
Contributions:	
From employer	\$ 8,678,773
From retirees	938,320
Total contributions	<u>9,617,093</u>
Investment return:	
Net increase in fair value of investments	15,296,287
Interest	1,205,435
Dividends	2,231,966
Miscellaneous	6,051
Total investment return	<u>18,739,739</u>
Less investment expenses:	
Trustee fees	80,582
Advisory fees	354,252
Total investment expenses	<u>434,834</u>
Net investment return	<u>18,304,905</u>
Total additions, net	<u>27,921,998</u>
DEDUCTIONS	
Benefits	5,986,840
Administrative expenses	225,366
Audit fees	33,200
Actuary fee	12,083
Miscellaneous expenses	1,852
Total deductions	<u>6,259,341</u>
Net increase	21,662,657
Net assets held in trust - beginning of year	<u>132,823,645</u>
Net assets held in trust - end of year	<u>\$ 154,486,302</u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of Plano, Texas, (City) was originally incorporated in 1873 and chartered on June 10, 1961, and is a municipal corporation incorporated under provisions of H.B. 901 of the Texas Legislature. The City operates under a Council-Manager form of government and provides such services as authorized by its charter to advance the welfare, health, comfort, safety and convenience of the City and its inhabitants.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *State and Local Governments – Audit and Accounting Guide* and by the Financial Accounting Standards Board when applicable. The more significant accounting policies of the City are described below.

A. Financial Statement Presentation

The basic financial statements are prepared in conformity with GAAP, which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities, business-type activities and activities of its discretely presented component unit on the statement of net position and statement of activities. The City's statement of net position includes both noncurrent assets and noncurrent liabilities of the City. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resources measurement focus for the governmental funds. The accrual basis of accounting is utilized by proprietary fund types and the pension trust and postemployment benefits trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Management's Discussion and Analysis provides an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented that compares the original adopted and final amended General Fund and Debt Service Fund budget with actual results. The City does not have any Special Revenue funds with legally adopted budgets.

B. Reporting Entity

The City is governed by an elected mayor and seven-member council. As required by GAAP, these financial statements present the City (the primary government) and its component unit, an entity for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and data from these units are combined with data of the primary government. The City does not have blended component units. A discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

statements to emphasize it is legally separate from the City. The criteria for including organizations as component units within the City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name);
- the City appoints a voting majority of the organization's board;
- the City is able to impose its will on the organization;
- the organization has the potential to impose a financial benefit/burden on the City;
- there is fiscal dependency by the organization on the City;

Discretely Presented Component Unit.

The City has established a Tax Increment Financing district (TIF) for project improvements within the City. The TIF relates to financing for public improvements associated with the future development of East Plano. The project was approved by the City Council in fiscal year 1999. The TIF is legally separate from the City, and the City appoints a majority of its governing board for the TIF; however, the entity is fiscally dependent on the City. This project had limited activity during fiscal year 2013 and is presented as discrete component unit as the City has determined it would be misleading to exclude it.

Related Organization.

The City's mayor appoints the board of the Plano Housing Authority, but the City's accountability for this organization does not extend beyond making the appointments. Thus, they are not included in the primary government or as discretely presented component units.

The financial statements are formatted to allow the user to clearly distinguish between primary government and its discretely presented component unit.

C. Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements; the focus is either the City as a whole or major individual funds (within the fund financial statements). The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The exception to this general rule is interfund services provided by the internal service funds. Elimination of these charges would distort the direct costs reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (e.g., police, fire, public works, etc.) or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment and 3) grants and contributions that are restricted to meeting the capital requirements of a particular function or segment. Taxes and other items properly excluded from program revenues are reported instead as general revenues.

The net cost (by function or business-type activity) is normally covered by general revenue (property and sales taxes, franchise fees and interest income).

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The major governmental funds are the general fund, debt service fund, capital reserve fund, municipal facilities fund and street improvements fund. The major enterprise funds are the water and sewer fund, environmental waste services fund and municipal drainage fund. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a separate column in the fund financial statements.

Internal Service Funds, which traditionally provide services primarily to other funds of the government, are presented in the summary form as part of the proprietary fund financial statements. Because the principal users of the internal services are the City's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (e.g., police, fire, public works, etc.). The City's internal service funds consist of the equipment maintenance and replacement, municipal warehouse, technology services, property liability loss and health claims funds.

The City's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party (other local governments, individuals, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The City's fiduciary funds consist of funds that account for the pension trust, postemployment benefits trust, developer's escrow and unclaimed property.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and proprietary categories, as well as the fiduciary funds (by category). Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

D. Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund statements. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services, which are accrued. Expenses are recognized at the time the liability is incurred.

Government fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, in other words, as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligation has matured and is due and payable shortly after year-end as required by GASB Interpretation No. 6.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Ad valorem, franchise and sales tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions and miscellaneous revenues are recorded as revenues when received in cash, as the resulting receivable is not measurable. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Intergovernmental grant revenues are recognized when all eligibility requirements have been met. Additionally, funds received in advance for which all eligibility requirements have not been met are considered unearned revenue.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as needed.

Paving assessments in the Street Improvements Fund are recorded as revenues when cash is received. The assessments are due in annual installments, including interest, over a four- to eight-year period. The assessments are measurable when assessed but are generally not available for use when assessed. Unallocated assessments are recorded as unearned revenue.

Business-type activities and all proprietary funds, and the pension trust and postemployment benefits trust funds, are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows, liabilities and deferred inflows associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net total position. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's water and sewer, environmental waste services, municipal drainage, civic center, municipal golf course, downtown center development and recreation revolving funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major funds are used by the City:

1. Governmental Funds:

The focus of governmental fund measurement (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major governmental funds of the City:

- a. The General Fund accounts for several of the City's primary services (e.g., police, fire, public works, libraries, parks and recreation, etc.) and is the primary operating unit of the City.
- b. The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- c. The Capital Reserve Fund accounts for the financing of betterments and renewals to the City's infrastructure and for public improvements not requiring general obligation bond financing.
- d. The Municipal Facilities Fund accounts for the financing and construction of various City facilities. Funds are provided primarily through bond sales and interest earnings.
- e. The Street Improvements Fund accounts for the financing and acquisition of right of way and construction of streets, storm sewers and alleys. Funds are provided primarily through bond sales, paving assessments and interest earnings.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

- f. Other Governmental Funds is a summarization of all of the nonmajor governmental funds.

2. Enterprise Funds:

The focus of proprietary funds measurement is upon determination of operating income, changes in net position, financial position, and cash flows, which is similar to businesses. The following is a description of the major Enterprise Funds of the City:

- a. The Water and Sewer Fund accounts for the operation of the City's water and sewer utilities. Activities of the fund include administration, operation and maintenance of the water and sewer system and billing and collection activities. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure financial integrity of the Fund.
- b. The Environmental Waste Services Fund accounts for the provision of environmental services to customers who are billed monthly at a rate sufficient to cover the cost of providing such services.
- c. The Municipal Drainage Fund accounts for the City's storm water management program.
- d. Other Enterprise Funds are a summarization of all of the nonmajor enterprise funds.

3. Other Fund Types:

The City additionally reports for the following fund types:

- a. Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, generally on a cost-reimbursement basis.
- b. Agency funds are used to account for assets held by the City in an agency capacity for individuals (Unclaimed property) or developers (Developers escrow). Agency funds record only assets and liabilities and therefore have no measurement focus.
- c. Trust funds are used to account for the accumulation of resources to be used for the retirement benefit payments to employees of the City and for postemployment health benefits.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

E. Cash, Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, demand deposits, escrow cash with fiscal agent and short-term investments with original maturities of three months or less from the date of acquisition.

Cash and cash equivalents for government-wide funds are combined into one bank account in order to maximize investment opportunities. Although individual funds may experience temporary overdraft liabilities, a positive balance is maintained in combined cash.

All investments are recorded at fair value based on quoted market prices, except for certificates of deposit and government agencies, which are recorded at amortized cost. Amortized cost approximates fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either interfund advances or interfund receivable/payable. All other outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

G. Inventories, Prepaid Items and Other Assets

Inventories of supplies are maintained at the City warehouse for use by all the City funds and are accounted for by the consumption method. They are valued at the lower of moving average (i.e., perpetual inventory) cost or market. Unit prices are adjusted as new inventory is added; thus, the moving average cost closely represents the cost of goods sold. Other inventories are stated at the lower of cost (i.e., first-in, first-out method) or market.

Prepaid items are for payments made by the City in the current year to receive services occurring in the subsequent fiscal year. Inventories and prepaid items are reflected as nonspendable fund balance in the governmental funds.

Other assets consist of the net pension asset and net other postemployment benefit asset. The asset occurs when actual contributions from the City are greater than the Annual Required Contribution (ARC).

H. Interfund Transactions and Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. Long-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts and fund balance is nonspendable for these amounts. All legally authorized transfers are appropriately treated as transfers and are included in the results of operations of both governmental and proprietary funds. Nonrecurring or nonroutine transfers of equity between funds – for example, contribution of capital assets to a proprietary fund or transfers of residual balances of discontinued funds to other funds – are accounted for as transfers.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

I. Capital Assets

Property, plant and equipment purchased or acquired are carried at historical cost or estimated historical cost. Contributed capital assets are recorded at estimated fair market value at the time received. Public domain (infrastructure) capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems have been recorded at estimated historical cost. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. For fiscal year 2013, \$40,125 of such interest costs were capitalized in the Municipal Drainage Fund.

Property, plant and equipment of the primary government and business-type activities, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15 – 40
Improvements other than buildings	20 – 50
Equipment	2 – 10
Furniture and fixtures	5 – 10
Drainage improvements	50
Meters	10
Storm/sanitary sewer	50
System infrastructure	30 – 50

J. Compensated Absences

City employees are granted vacation and sick leave in varying amounts. Employees are required to utilize a minimum of 40 hours of vacation per year. Upon termination and completion of five years of service, an employee is reimbursed for accumulated vacation. Vacation leave in excess of 480 hours will not be reimbursed upon termination. Police and firefighters are reimbursed upon termination up to a maximum of 90 days accumulated sick leave as required by state civil service law. All other full time City employees with five or more years of service are reimbursed up to 90 days accumulated sick leave upon termination. Sick leave in excess of 90 days is not paid upon termination, but will be paid only upon illness while in the employment of the City. Accumulated vacation and sick leave is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements in accordance with GASB Interpretation No. 6.

K. Federal and State Grants

Grants and shared revenues are generally accounted for within the fund financed. Federal grants are from various federal agencies including the Departments of Energy and Transportation, Housing and Urban Development, Justice and Homeland Security, which are accounted for within the Grant Fund (Special Revenue) and Street Improvements Fund (Capital Projects). Several of the federal grants are a part of the American Reinvestment and Recovery Act Grants. Various state grants are included in the Grant Fund, General Fund and Street Improvements Funds. Grant revenues received for purposes normally financed through the general government are accounted for within the General Fund and those for specific purposes in the special revenue funds.

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

L. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies in this category. It is the deferred loss on refunding reported in the government-wide statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunding or the refunded debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred outflows of resources are used to report consumptions of net position by the City that are applicable to a future reporting period. Deferred inflows of resources are used to report acquisitions of net assets by the City that are applicable to future reporting periods. The deferred inflow is reclassified to revenue on the government-wide financial statements.

M. Long-Term Debt

General obligation bonds issued for general government capital projects that are to be repaid from tax revenues of the City are recorded in the government-wide statement of net assets. Revenue bonds issued for proprietary fund assets that are to be repaid by the proprietary fund are recorded in the proprietary funds.

Revenue bonds have been issued to fund capital projects of proprietary funds. Such bonds are to be repaid from the net revenues of the applicable proprietary fund. To date, revenue bonds have been issued for municipal drainage improvements. Tax anticipation notes have been issued to fund permanent public improvements related to public safety communications and network infrastructure. Such notes are to be repaid from tax revenues of the City and are recorded in the government-wide statement of net assets.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method in the government-wide financial statements. Issuance costs, except any portion related to prepaid insurance costs (if applicable), are recognized as an expense in the period incurred. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as issuance costs in the current period. The face amount of the debt issued is reflected as other financing sources. Premiums are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Retirement Plans

The City has two separate retirement plans, the Texas Municipal Retirement System Plan and the Retirement Security Plan, covering substantially all employees. In addition, the City has a deferred compensation plan and a postemployment benefit plan. It is the City's policy to record the cost for such plans on the accrual basis (See Note 5).

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

O. Net Position

In the government-wide and proprietary funds financial statements, the net position is reported in three components: (1) net investment in capital assets; (2) restricted; and (3) unrestricted. Net investment in capital assets represents the City's total investment in capital assets, net of depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

P. New Accounting Pronouncements

During fiscal year 2013, the City adopted the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement Number 60, "Accounting and Financial Reporting for Service Concession Arrangements" was issued to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of this statement had no effect on the financial statements.

GASB Statement Number 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statement No. 14 and No. 34" modifies certain requirements for inclusion of component units in the financial reporting entity and clarifies the manner in which that determination should be made and the types of relationships that generally should be considered in making the determination. The statement also amends the criteria for blending component units and provides additional guidance for blending a component unit if the primary government is a business-type activity and clarifies the reporting of equity interests in legally separate organizations. The implementation of this statement had no effect on the financial statements.

GASB Statement Number 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements" incorporates into GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB), Accounting Principles Board Opinions, and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. The implementation of this statement had no effect on the financial statements.

GASB Statement Number 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position," and GASB Statement Number 65, "Items Previously Reported as Assets and Liabilities." These statements address accounting and financial reporting standards of deferred outflows of resources, deferred inflows of resources, and net position and reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. Statement Number 65 requires debt issuance costs, except any portion related to prepaid insurance costs, to be recognized as an expense in the period incurred rather than as an asset amortized over the life of the bonds as previously reported.

The GASB has issued the following statements which will be effective in future years as described below:

GASB Statement Number 66, "Technical Corrections – 2012 – an amendment of GASB Statement No. 10 and No. 62," will be implemented by the City as required by GASB during the fiscal year ending September 30, 2014. This statement improves financial reporting by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. This statement amends Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, by removing the provision that limits fund-based

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 NOTES TO BASIC FINANCIAL STATEMENTS (continued)
 SEPTEMBER 30, 2013**

reporting of an entity's risk financing activities to the general fund and the internal service fund type. This statement also amends Statement No. 62 by modifying the specific guidance on accounting and operating leases. The implementation of this statement will not result in any changes to the financial statements.

GASB Statement Number 67, "Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25," will be implemented as required by GASB during the fiscal year ending September 30, 2014. The objective of this statement is to improve financial reporting by state and local government pension plans. The City is currently evaluating potential changes to the financial statements as a result of the implementation of this statement.

GASB Statement Number 68, "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27," will be implemented as required by GASB during the fiscal year ending September 30, 2015. The objective of this statement is to improve accounting and financial reporting by state and local government pensions and improve the decision-usefulness of information in contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. Note disclosure and required supplementary information requirements about pensions also are addressed. This statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. The City is currently evaluating potential changes to the financial statements as a result of the implementation of this statement.

GASB Statement Number 69, "Government Combinations and Disposals of Government Operations," will be implemented by the City as required by GASB during fiscal year ending September 30, 2015. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations, which includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The implementation of this statement will not result in any changes to the financial statements.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$368,907,609 difference are as follows:

Bonds and tax anticipation notes payable	\$ 312,855,000
Add: Premium	17,568,813
Accrued interest payable	1,097,189
Compensated absences	37,386,607
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	\$ 368,907,609

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
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B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.” The details of the \$(3,003,967) difference are as follows:

Capital outlay	\$	45,403,651
Depreciation expense		(47,180,180)
Other capital-related transactions		<u>(1,227,438)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(3,003,967)</u></u>

Another element of the reconciliation states, “The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$655,945 difference are as follows:

Bonds issued:		
New money	\$	(22,175,000)
Advance refunding		(39,750,000)
Premium		(11,439,780)
Write-off of remaining bond issuance costs		(4,373,541)
Payment to escrow agent		48,059,266
Principal payments		<u>30,335,000</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>655,945</u></u>

**CITY OF PLANO, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (continued)
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The reconciliation also states, "Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore are not reported as expenditures in governmental funds." The details of this \$475,717 difference are as follows:

Changes in:		
Compensated absences	\$	(1,685,567)
Accrued interest		31,082
Amortization of deferred loss on refunding		(306,213)
Amortization of bond premium		1,944,610
Change in net OPEB asset		509,920
Change in net pension asset		<u>(18,115)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>475,717</u></u>

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Legal Compliance - Budgets

The City Charter contains the following requirements, which are adhered to by the City Council, regarding preparation of the annual budget:

- The City Manager, between 60 and 90 days prior to October 1 of each fiscal year, shall submit to the Council a proposed budget. Such budget shall provide a complete financial plan for the fiscal year.
- At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City, a notice of the hearing setting forth the time and place thereof at least five days before the date of such hearing.
- The budget shall be finally adopted no later than 15 days prior to the beginning of the fiscal year and should the City Council fail to so adopt a budget, the then existing budget together with its tax-levying ordinance and its appropriation ordinance, shall be deemed adopted for the ensuing fiscal year.

The City Council approves annual appropriations for operations and interfund transfers for all operating and debt service funds. Only the General Fund and Debt Service Fund have legally adopted annual budgets. The City Manager has the authority to transfer unexpended balances between departmental budgets within appropriated funds. The City Council, however, must approve any increase in fund appropriations. The legal level of budgetary control is the fund level. During the year, there were \$704,467 in appropriation increases for the General Fund. Funds with operating appropriations and interfund transfers set by ordinance include the General Fund and Debt Service Fund. During the year, appropriations are adjusted as a result of re-estimates by the departments. For budgetary purposes, unencumbered appropriations lapse at fiscal year-end.

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

Budgets and Budgetary Basis of Accounting

The Budgetary Comparison Statement, included in the basic financial statements presents a comparison of budgetary data to actual results of operations for the General Fund, for which an annual operating budget is legally adopted. This fund utilizes the same basis of accounting for both budgetary purposes and actual results, with the following exceptions:

The portion of ad valorem tax revenues in the General Fund from “rolled back” tax payments (those taxes, up to five years back, on properties previously taxed at special use exemption values and currently changed to full values) are excluded from the budgetary basis tax revenues and from the general governmental expenditures.

The General Fund encumbrances are added to the actual expenditures for budgetary comparison.

For the year ended September 30, 2013, there are no fund deficits.

Nature and Purpose of Classifications of Fund Balance

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provision or enabling legislation. Fund balance should be reported as committed when amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed fund balance also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Fund balance should be reported as assigned for amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned fund balance is the residual classification for the general fund and includes amounts that are available for any purpose. Positive amounts are reported only in the general fund.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

The details of fund balance classifications for governmental funds are as follows:

Restricted for:

Other Capital Projects	
DART fund	\$ 270,874
Park improvements fund	16,594,066
	<u>\$ 16,864,940</u>
Special Revenue funds	
Criminal investigation fund	\$ 1,759,150
Grant fund	754,669
PTN fund	637,666
Public safety communications fund	14,766,017
Municipal court fund	9,279,501
Memorial library fund	390,838
Libraries fund	37,595
Animal shelter donations fund	149,863
	<u>\$ 27,775,299</u>

Committed to:

Special Revenue funds	
Economic development incentive fund	\$ 26,320,350
	<u>\$ 26,320,350</u>

Assigned to:

Other Capital Projects	
Park improvement fund	\$ 2,659,140
Spring creekwalk fund	24,693
Park services fund	5,304,056
	<u>\$ 7,987,889</u>

The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the City Council. This can also be done through adoption or amendment of the budget. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

The City Council has authorized the City Manager as the official authorized to assign fund balance. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before the next category with available funds.

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

It is the desire of the City to maintain adequate general fund balance to maintain liquidity and in anticipation of economic downturns or natural disasters. The City Council has adopted a financial standard to maintain a general fund minimum unassigned fund balance of 30 days working capital.

IV. DETAILED NOTES ON ALL FUNDS

1. DEPOSITS AND INVESTMENTS:

Deposits

Pursuant to provisions of both the Texas Public Funds Investment Act (PFIA) and the Public Funds Investment Policy of the City, all deposits of the City that exceed the federal depository insurance coverage level are collateralized with an irrevocable letter of credit at 100% or by securities held by a third party custodian and pledged to the City in an amount not less than 102% (on a market value basis) of the City's deposit of public funds and any accrued interest.

At September 30, 2013, the carrying amount of the City's demand deposits was \$59,357,983, which includes component unit deposits of \$1,077,618. The bank balance was \$60,041,520. At September 30, 2013, the City's cash on hand totaled \$771,276. At September 30, 2013, the carrying value and the bank balance of the City's nonnegotiable certificates of deposit (CDs) was \$44,670,717. At September 30, 2013, the carrying value of cash held in trust by a bank trust department for the City's Pension Trust Fund and Postemployment Benefit Trust Fund was \$4,941,741.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Investments

At September 30, 2013, the City's investment balances were as follows:

Investment Type	Fair Value			Weighted Avg Maturity (Years)*
	Primary Government	Component Units	Total	
U.S. Agencies	\$ 179,545,974	\$ 5,231,413	\$ 184,777,387	0.7251
Texas Local Government Investment Pools**	24,773,070	460,368	25,233,438	0.0082
Municipal Bonds	101,964,060	-	101,964,060	0.5951
Total:	<u>\$ 306,283,104</u>	<u>5,691,781</u>	<u>\$ 311,974,885</u>	1.3284
Investment Trust Funds				
Retirement Security Plan:				
Government Agency Obligations			15,115,384	2.31
Corporate Bonds			10,237,880	5.50
Equities:				
Common Stocks			62,265,582	NA
Foreign Equities			3,767,117	NA
Collected Trust Fund/Mutual Funds			9,730,331	NA
Real Estate Investment Trusts			532,153	NA
Postemployment Benefit:				
Government Agency Obligations			481,875	5.75
Corporate Bonds			9,634,626	2.62
Asset-backed securities			2,682,982	13.52
Equities:				
Common Stocks			13,386,409	NA
Mutual Funds			24,030,827	NA
Total Investment Trust Funds			<u>151,865,166</u>	
TOTAL INVESTMENTS			<u>\$ 463,840,051</u>	

* Fair value basis

** Texas Local Government Investment Pool is reported under cash equivalent on the Government-wide Statement of Net Assets

Investments in both the Retirement Security Plan and the Postemployment Benefit Trust Fund are held by a bank trust department, apart from the overall City's cash and investments.

The City is authorized to invest in: (1) obligations of, or guaranteed by governmental entities; (2) certificates of deposit, issued by a depository institution that has its main office or branch in Texas; (3) fully collateralized repurchase agreements having a defined termination date; (4) commercial paper having a stated maturity of 270 days or fewer and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or on nationally recognized credit rating agency; (5) no-load money market mutual funds registered and regulated by the Securities and Exchange Commission (SEC) having a dollar-weighted average stated maturity of 90 days or fewer; no-load mutual funds registered with the SEC, having a weighted average maturity of less than two years and continuously rated of not less than AAA or its equivalent; and (6) eligible investment pools that invest in instruments and follow practices allowed by current law as defined by the PFIA, provided that each investment meets guidelines set forth by the City's investment policy.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from increasing interest rates, the City's investment policy establishes the portfolio's maximum average dollar-weighted maturity of no more than two and a half years. By policy, the City will not directly invest in securities maturing more than five years from the date of purchase.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Credit Risk. The City's investment policy, in conjunction with state law, specifies the type of credit rating of all authorized investments. The City's investments in U.S. Agency securities (FHLB, FNMA, FHLMC, and FFCB) are rated AAA by Standard & Poor's and Aaa by Moody's Investors Service. The investments in the Texas Local Government Pools (TexPool and Texas Daily) carried a credit rating of AAAm by Standard & Poor's as of September 30, 2013.

Concentration of Credit Risk. With the exception of U.S. Treasury securities, the City's investment policy limits the amount that may be invested in any one issuer to 50% of the total investment portfolio. As of September 30, 2013, 5% or more of the City's total investments are in: Municipal Bonds (26.08%), Federal Home Loan Mortgage Corporation securities (20.38%), Federal Home Loan Bank securities (10.99%), Federal National Mortgage Association securities (11.36%), Certificates of Deposits (10.72%), Investment Pools (6.06%), and bank accounts (14.41%), on a fair value basis.

2. PROPERTY TAXES:

The City's ad valorem or property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. The property taxes attach as an enforceable lien on property as of January 1. Appraised values are established by the Central Appraisal Districts of Collin and Denton Counties at 100% of estimated market value and certified by the Appraisal Review Boards. The assessed value for the tax roll of January 1, 2012 upon which the original 2013 levy was based, was \$25,406,940,124. Subsequent adjustments increased this value to \$25,488,975,645.

Taxes are due October 1 and become delinquent after the following January 31. Penalty and interest are charged at 7% on delinquent taxes beginning February 1, and increases each month to 18% on July 1.

Property taxes at the fund level are recorded as receivables and deferred inflows at the time the tax levy is billed. Current year revenues recognized are those ad valorem taxes collected within the current period or soon enough thereafter to pay current liabilities, generally 30 days after year-end. Current tax collections for the year ended September 30, 2013, were 99.8% of the tax levy.

The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate to finance general governmental services, including debt service, for the year ended September 30, 2013, was \$0.4886 (\$0.3192 for general government and \$0.1694 for debt service) per \$100 of assessed valuation. Thus, the City has a tax margin of approximately \$2.0114 per \$100 and could have levied up to approximately \$512,685,256 in additional taxes from the present assessed valuation.

In Texas, countywide central appraisal districts are required to assess all property within the appraisal district on the basis of 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City, at its own expense, requires annual reviews of appraised values. The City may challenge appraised values established by the appraisal district through various appeals, and, if necessary, legal action. Under this system, the City sets tax rates on City property. However, if the effective tax rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

3. RECEIVABLES:

Receivables at September 30, 2013 for the government's individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, consist of the following:

	General	Debt Service	Capital Reserve	Municipal Facilities	Street Improvements	Water and Sewer	Environmental Waste Services	Municipal Drainage	Nonmajor and Other Funds	Total
Property Taxes	\$ 1,783,242	945,034	-	-	-	-	-	-	-	\$ 2,728,276
Sales Taxes	11,894,694	-	-	-	-	-	-	-	-	11,894,694
Mixed Drink Taxes	393,140	-	-	-	-	-	-	-	-	393,140
Accounts	1,786,319	-	-	-	-	15,481,167	1,405,422	752,462	866,631	20,292,001
Accrued Interest	314,662	8,435	248,923	118,351	290,431	294,061	14,176	64,949	752,956	2,106,944
Assessments	-	-	-	-	1,370,676	-	-	-	-	1,370,676
Other	-	-	-	-	-	2,295	1,061,041	-	952,159	2,015,495
Gross Receivables	16,172,057	953,469	248,923	118,351	1,661,107	15,777,523	2,480,639	817,411	2,571,746	40,801,226
Less: Allowance for Uncollectibles	(1,173,726)	(621,897)	-	-	-	(208,522)	(61,658)	(10,005)	-	(2,075,808)
Net total Receivables	\$ 14,998,331	331,572	248,923	118,351	1,661,107	15,569,001	2,418,981	807,406	2,571,746	\$ 38,725,418

The enterprise fund accounts receivable includes unbilled charges for services of \$6,409,827 rendered at September 30, 2013.

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

4. CAPITAL ASSETS:

Capital asset activity for the year ended September 30, 2013 was as follows:

Primary Government

	Balance at Beginning of Year	Additions and Transfers	Retirements and Transfers	Balance at End of Year
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$ 130,216,639	\$ 4,435,030	\$ (144,020)	\$ 134,507,649
Construction in progress	16,612,671	42,420,113	(42,983,571)	16,049,213
Public Art	1,698,740	-	-	1,698,740
Total capital assets, not being depreciated	<u>148,528,050</u>	<u>46,855,143</u>	<u>(43,127,591)</u>	<u>152,255,602</u>
Capital assets, being depreciated:				
Buildings	177,900,473	13,788,666	-	191,689,139
Improvements other than buildings	173,280,454	9,669,859	-	182,950,313
Equipment	200,240,573	14,640,419	(10,235,843)	204,645,149
Infrastructure	<u>1,035,745,387</u>	<u>19,387,005</u>	<u>-</u>	<u>1,055,132,392</u>
Total capital assets being depreciated	<u>1,587,166,887</u>	<u>57,485,949</u>	<u>(10,235,843)</u>	<u>1,634,416,993</u>
Less accumulated depreciation for:				
Buildings	(91,894,406)	(7,856,276)	-	(99,750,682)
Improvements other than buildings	(71,859,067)	(6,095,974)	-	(77,955,041)
Equipment	(145,471,958)	(15,551,527)	8,484,810	(152,538,675)
Infrastructure	<u>(478,390,998)</u>	<u>(24,731,104)</u>	<u>-</u>	<u>(503,122,102)</u>
Total accumulated depreciation	<u>(787,616,429)</u>	<u>(54,234,881)</u>	<u>8,484,810</u>	<u>(833,366,500)</u>
Total capital assets, being depreciated, net	<u>799,550,458</u>	<u>3,251,068</u>	<u>(1,751,033)</u>	<u>801,050,493</u>
Governmental activities capital assets, net	<u>\$ 948,078,508</u>	<u>\$ 50,106,211</u>	<u>\$ (44,878,624)</u>	<u>\$ 953,306,095</u>

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 10,664,658
Administrative services	32,327
Police	852,167
Fire	417,777
Libraries	1,182,617
Development	133,572
Public services and operations	109,327
Parks and recreation	8,660,854
Public works	25,126,881
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	7,054,701
Total depreciation expense – governmental activities	<u>\$ 54,234,881</u>

	Balance at Beginning of Year	Additions and Transfers	Retirements and Transfers	Balance at End of Year
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 6,456,200	\$ -	\$ (3,950)	\$ 6,452,250
Construction in progress	\$ 1,440,085	\$ 9,242,550	\$ (5,988,291)	\$ 4,694,344
Total capital assets, not being depreciated	<u>7,896,285</u>	<u>9,242,550</u>	<u>(5,992,241)</u>	<u>11,146,594</u>
Capital assets, being depreciated:				
Buildings	16,591,755	-	-	16,591,755
Improvements other than buildings	549,921,140	9,670,626	-	559,591,766
Drainage improvements	35,460,811	572,567	-	36,033,378
Furniture and fixtures	725,054	8,505	-	733,559
Equipment	22,603,563	213,939	(248,527)	22,568,975
Total capital assets, being depreciated	<u>625,302,323</u>	<u>10,465,637</u>	<u>(248,527)</u>	<u>635,519,433</u>
Less accumulated depreciation for:				
Buildings	(14,351,513)	(261,882)	-	(14,613,395)
Improvements other than buildings	(212,198,741)	(13,625,495)	-	(225,824,236)
Drainage improvements	(5,482,343)	(726,393)	-	(6,208,736)
Furniture and fixtures	(533,876)	(10,181)	-	(544,057)
Equipment	(20,580,219)	(307,034)	34,587	(20,852,666)
Total accumulated depreciation	<u>(253,146,692)</u>	<u>(14,930,985)</u>	<u>34,587</u>	<u>(268,043,090)</u>
Total capital assets, being depreciated, net	<u>372,155,631</u>	<u>(4,465,348)</u>	<u>(213,940)</u>	<u>367,476,343</u>
Business-type activities capital assets, net	<u>\$ 380,051,916</u>	<u>\$ 4,777,202</u>	<u>\$ (6,206,181)</u>	<u>\$ 378,622,937</u>

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Business-type activities:

Water and Sewer	\$ 13,977,318
Environmental waste services	6,154
Civic Center	56,566
Municipal Drainage	730,400
Municipal Golf Course	160,547
Total depreciation expense - business-type activities	<u>\$ 14,930,985</u>

Future expenditures for capital projects will be funded from federal and state grants as well as unexpended bond proceeds and additional general obligation or revenue bonds and operating revenues. In May 1998, \$80,351,000 of various purpose general obligation bonds were authorized and \$66,159,000 of the 1998 bonds have been issued. In May 2009, \$128,622,500 of various purpose general obligation bonds were authorized and \$55,830,000 of the 2009 bonds have been issued.

5. EMPLOYEE BENEFIT PLANS:

Texas Municipal Retirement System Plan

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined-benefit plan in the statewide Texas Municipal Retirement System (TMRS), one of 849 currently administered by TMRS, an agent multiple-employer public employee retirement system. TMRS annually issues a stand-alone financial report. These reports are available from offices of TMRS.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150% or 200%) of the employee's accumulated contributions. In addition, the City can grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and City matching percent had always been in existence and if the employee's salary had always been the average of his or her salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows (as of December 2010):

Deposit rate	7%
Matching Ratio (City to Employee)	2 – 1
A member is vested after	5 years

Members can retire at certain ages, based on the years of service with the City. The Service Retirement Eligibilities for the City are: 5 years of service and age 60 or 20 years of service and any age.

Contributions and Funding Policy

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Under the state law governing TMRS, the actuary annually determines the City contribution rate. This rate consists of normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the currently accruing monetary credits due to the City matching percent, which are the obligation of the City as of an employee's retirement date, not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of the City to each employee at the time his/her retirement becomes effective. The prior service contribution rate amortizes the unfunded actuarial liability over the remainder of the plan's 30-year closed amortization period. The projected unit credit actuarial cost method is used for determining the City contribution rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect. (i.e., December 31, 2012 valuation is effective for rates beginning January 2014).

Contributions by the City were \$22,745,603 or 18.17% of the covered payroll of \$125,152,500 as required by the actuarial valuation. The total fiscal year 2013 payroll was \$128,505,673. Annual City TMRS pension cost and related information for the last three fiscal years are as follows:

	2013	2012	2011
Annual pension cost	\$ 22,745,603	21,233,268	19,883,712
Contributions made	22,745,603	21,233,268	19,883,712
Contributions as % of			
Annual pension cost	100%	100%	100%
Net Pension Obligation (NPO)			
At end of year	-	-	-
Actuarial valuation date	12/31/12	12/31/11	12/31/10
Actuarial cost method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization method	Level % 10-year	Level % 10-year	Level % 10-year
Asset valuation method	Smoothed Market	Smoothed Market	Smoothed Market
Amortization period	25.1 years- Closed	26.2 years- Closed	27.1 years- Closed
Actuarial assumptions:			
Investment rate of return	7.0%	7.0%	7.0%
Inflation rate	3.0%	3.0%	3.0%
Projected salary increases	N/A	N/A	N/A
Cost of living adjustment	2.1%	2.1%	2.1%

The City's net pension obligation (NPO) for TMRS at December 31, 2013, 2012 and 2011 is calculated as follows:

	2013	2012	2011
Annual required contribution (ARC) \$	22,745,603	21,233,268	19,883,712
Annual pension cost	22,745,603	21,233,268	19,883,712
Contribution made	<u>(22,745,603)</u>	<u>(21,233,268)</u>	<u>(19,883,712)</u>
Change in NPO	-	-	-
NPO, beginning of year	-	-	-
NPO, end of year	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

All annual required contributions have been paid; therefore, there is no net pension obligation.

Funding Status and Funding Progress

The funding status as of December 31, 2012, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/10	517,246,424	635,988,264	81.3%	(118,741,840)	121,259,388	(97.9%)
12/31/11	562,197,473	674,415,595	83.4%	(112,218,122)	119,317,288	(94.1%)
12/31/12	612,784,042	715,103,991	85.7%	(102,319,949)	125,152,500	(81.8%)

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

Retirement Security Plan

Plan Description

On January 1, 1983, the City withdrew from the Federal Social Security system and created the Retirement Security Plan (RSP), a single-employer, defined benefit pension trust fund, to provide retirement benefits for all full-time employees of the City. The plan is created by City ordinance and administered by a committee of five, which meets four times a year. Professional investment management is used and a custodial bank retains the assets and provides for administration of benefit payments. The plan issues a separate publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by request to the City's Human Resources Department, 1520 Avenue K, Suite 130, Plano, Texas 75074. As of the December 31, 2011 biennial actuarial valuation, there were 1,957 active members of whom 1,439 were vested and 518 were nonvested. There are 508 terminated participants receiving benefits.

Retirement benefits become vested after five years of service. Members who terminate employment prior to completing five years of service are not eligible for any benefit and all contributions made on their behalf remain with the plan. Members are eligible to receive full retirement income benefits when they reach age 65 or reduced benefits when they reach a younger age and meet certain length-of-service requirements. Early retirement benefits are paid upon completion of 20 years of vesting service (TMRS credited service) or upon attaining age 60 with five years of vesting service. At least five years must be with the City. The RSP provides retirement income benefits, with annual cost-of-living adjustments, based on a member's years of service, average compensation (highest three years of last ten), and choice of single or joint-life monthly payments or a lump sum payment as noted below.

For normal retirement, the monthly benefit payment is calculated as follows:

$$.007 \times \text{City of Plano credited service since January 1, 1983 (not to exceed 25 years)} \times \text{average compensation (highest 3 years of last 10)}.$$

Early retirement benefits paid upon completion of 20 years of vesting (TMRS credited service) or upon attaining age 60 with 5 years of vesting service with the City are calculated as follows:

$$.007 \times \text{City of Plano credited service since January 1, 1983 (not to exceed 25 years)} \times \text{average compensation (highest 3 years of last 10)} \times \text{a reduction factor based on the number of years which the benefit start date precedes the normal retirement date. The benefit amount is reduced by one-fifteenth (1/15) for each of the first five years and one-thirtieth (1/30) for each of the next five years}$$

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

(and on an Actuarial Equivalent basis thereafter) by which the starting date of payments precedes the employee's normal retirement date.

Benefits are paid as a monthly life annuity to the participant, with a guarantee that should the participant die prior to receiving 60 monthly payments, the payments will continue to a beneficiary for the balance of the 60-month period. There is no reduction factor if the participant waits until age 65 to begin drawing a monthly benefit.

A lump-sum payment option is available to eligible employees. Lump sum payments follow these guidelines:

When lump-sum value is less than \$5,000, the benefit must be in form of a single lump-sum payment.

When lump-sum value is \$5,000 - \$12,000, participant has choice of single lump-sum payment or monthly annuity payments.

When lump-sum value exceeds \$12,000, the participant must receive monthly annuity payments.

Joint and survivor options are available. Total and permanent disability retirement benefits are provided. Each April 1, retirement benefits which have been paid for at least 12 months are adjusted to reflect changes in the U.S. Consumer Price Index (not to exceed 4%). This adjustment is applied to only the participant's benefits; spouses or beneficiaries are excluded.

Summary of Significant Accounting Policies

The plan is presented on the accrual basis of accounting. City contributions are recognized when due and benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Investments of the plan are reported at fair value. Short-term investments are reported at cost, which approximates fair value.

At September 30, 2013, there were no individual investments that constituted more than 5% of the plan net assets available for benefits. In addition, the plan did not have any investment transactions with related parties during the year.

Contributions and Funding Policy

Contributions by the City are established as part of the City budget process and the actuarially determined percentage of each payroll. No employee contributions are required by the plan. The City contributed \$3,710,226 or 3.41% of the covered payroll for the year ended September 30, 2013, as compared to the revised December 31, 2011 biennial actuarial requirement of 3.28%.

The covered payroll was \$108,860,210 and the City's total payroll was \$128,505,673 for the year ended September 30, 2013. The contribution amount is a 23-year level percentage of pay funding with a 3.5% payroll growth assumption. This funding approach produces a contribution pattern that is intended to increase in amount from year to year but remain relatively constant as a percent of payroll. Administrative costs, including investment, custodial trustee, and actuarial services are charged to the plan.

The City's annual pension cost and related information for the plan for the last three years are as follows:

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

	2013	2012	2011
Annual pension cost	3,728,341	3,249,816	3,336,593
Contributions made	3,710,226	3,514,540	3,554,303
Contributions as % of annual pension cost	100%	108%	107%
Net Pension Asset (NPA) at end of year	(744,433)	(762,548)	(497,824)
Actuarial valuation date	12/31/11	12/31/11	12/31/09*
Actuarial cost method	Entry Age	Entry Age	Entry Age
	Normal	Normal	Normal
Amortization method	Level %	Level %	Level %
Asset valuation method	5 year	5 year	5 Year
	Smoothed	Smoothed	Smoothed
	Market	Market	Market
Amortization period	23 years	23 years	25 years
	Closed	Closed	Closed
Actuarial assumptions:			
Investment rate of return	7.75%	7.75%	7.75%
Inflation rate	3%	3%	3%
Projected salary increases	8.10% to 3.5%	8.10% to 3.5%	8.10% to 3.5%

The City's net pension asset (NPA) for the Retirement Security Plan (RSP) at September 30, 2013, 2012 and 2011 is calculated as follows:

NPA Calculation	2013	2012	2011
Annual required contribution (ARC)	3,695,587	3,272,118	3,341,915
Interest on NPA	(59,097)	(38,581)	(21,709)
Adjustment to the ARC	91,851	16,279	16,387
Annual pension cost	3,728,341	3,249,816	3,336,593
Contribution made	(3,710,226)	(3,514,540)	(3,554,303)
Change in NPA	18,115	(264,724)	(217,710)
NPA, beginning of year	(762,548)	(497,824)	(280,114)
NPA, end of year	(744,433)	(762,548)	(497,824)

The NPA has been recorded in prepaid and other assets in the government-wide financial statements.

Funding Status and Funding Progress

The funding status as of December 31, 2011, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Excess of Assets over (under) AAL	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/09*	75,217,522	76,550,304	98.3%	(1,332,782)	110,025,108	(1.2%)
12/31/11	84,500,525	86,978,777	97.2%	(2,478,252)	108,860,210	(2.3%)
12/31/11	84,500,525	86,978,777	97.2%	(2,478,252)	108,860,210	(2.3%)

*Reflects change in actuarial assumptions of 12/31/09 actuarial valuation revised on November 30, 2010

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Deferred Compensation Plan

The City offers its employees a deferred compensation plan, which is a defined-contribution benefit plan, created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights are held in trust or under one or more annuity contracts described in Internal Revenue Code Section 401(f). Except as may otherwise be permitted or required by law, no assets or income of the plan shall be used for, or diverted to, purposes other than for the exclusive purpose of providing benefits for participants and their beneficiaries or defraying reasonable expenses of administration of the plan. Accordingly, the assets of the plan are not reported in the City's basic financial statements.

Postemployment Benefits

The City offers its retired employees under age 65 health insurance coverage under the same plan as the active employees and Medicare supplementary insurance for retirees 65 and older. The number of retired participants receiving health insurance coverage for 2013 was 341 of which 203 were on the same plan as the active employees and 138 on Medicare supplementary insurance. Premiums are paid by the retired employees and claims are processed by the City's agent and paid through the Health Claims Fund. Expenditures for postretirement healthcare benefits are recognized as retirees report claims. Claims paid for retired employees for 2013 were \$3,030,372.

Postemployment Benefits Trust Fund - Section 115 Trust

Plan Description

On March 1, 2008, the City established a Section 115 Trust (*the Trust*) to comply with the requirements of Governmental Accounting Standards Board Statement (GASB) No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions (OPEB), for the purpose of funding and providing certain benefits to its eligible retirees and dependents. The single-employer defined benefit plan is created by City ordinance and administered by the Risk Pool Trustees who meet four times a year. The Risk Pool Trustees consist of three or more City employees who are appointed by the City pursuant to the Plano Welfare Benefit Plan. Professional investment management is used and a custodial bank retains the assets of the Trust. The Trust issued a separate publicly available financial report that includes financial statements and required supplementary information at the Trust's fiscal year-end which is December 31. Those financial reports may be obtained by request to the City's Human Resources Department, 1520 Avenue K, Suite 130, Plano, Texas 75074.

Receipt of Contributions

The City delivers to the Section 115 Trustee the amounts of money that are contributed to the Trust Fund by the City and, if applicable, by participants. Contributions by the City are established as part of the City budget process and are based on amounts determined in the actuarial study prepared biennially. For fiscal year ending September 30, 2013, the City contributed \$4.9 million to the Trust, which represents approximately 107.2% of the annual required contribution of the employer (ARC). In addition, retirees contributed \$0.9 million to the Trust.

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost is calculated based on the City's ARC, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the City's annual OPEB cost for the year, the amount annually contributed to the Trust, and the changes in the City's net OPEB asset to the Trust.

	2013	2012	2011
Annual required contribution (ARC)	\$ 4,579,847	4,579,847	4,036,553
Interest on net OPEB asset	(1,566,048)	(1,566,048)	(1,476,372)
Adjustment to the ARC	1,387,754	1,387,754	1,259,911
Annual OPEB cost	4,401,553	4,401,553	3,820,092
Contributions made	(4,911,473)	(2,433,742)	(5,101,180)
(Increase) Decrease in net OPEB asset	(509,920)	1,967,811	(1,281,088)
Net OPEB asset, beginning of year	(20,404,307)	(22,372,118)	(21,091,030)
Net OPEB asset, end of year	<u>\$ (20,914,227)</u>	<u>(20,404,307)</u>	<u>(22,372,118)</u>

The net OPEB asset has been recorded in prepaid and other assets in the government-wide financial statements.

The following table shows the assumed annual OPEB cost and net OPEB asset for the prior three years (7% discount and level percent of pay amortization):

Fiscal Year Ended	Discount Rate	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Asset
9/30/2011	7%	3,820,092	133.5%	(22,372,118)
9/30/2012	7%	4,401,553	100.0%	(20,404,307)
9/30/2013	7%	4,401,553	100.0%	(20,914,227)

Funding Status and Funding Progress

The funding status as of October 1, 2011, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/01/09	33,647,178	50,657,828	66.4%	(17,010,650)	113,388,754	(15.0%)
10/01/11	35,008,862	59,410,089	58.9%	(24,401,227)	124,090,481	(19.7%)
10/01/11	51,322,263	59,410,089	86.4%	(8,087,826)	124,090,481	(6.5%)

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

the Trust and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

	2013	2012	2011
Actuarial valuation date	10/01/11	10/01/11	10/01/09
Actuarial cost method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization method	Level %	Level %	Level %
Remaining Amortization period	24.2 years- Closed	24.2 years- Closed	25.8 years- Closed
Asset valuation method	Market	Market	Market
Actuarial assumptions:			
Investment rate or return	7%	7%	7%
Payroll growth	3%	3%	3%
Inflation rate	3%	3%	3%
Medical inflation trend rate	10.9% initial	10.9% initial	6.6% initial

In the October 1, 2011 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 7.0% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on the Trust assets and on the employer's own investments calculated based on the funded level of the Trust at the valuation date, and an annual healthcare trend rate of 10.9% initially, adjusted each year with an ultimate trend rate of 4.7% reached in 78 years. Both rates include a 3% inflation assumption. The initial UAAL was amortized over the maximum permissible period of 30 years as a level percentage of projected payroll on a closed basis, where salaries are assumed to increase at 3% per annum. The effective remaining amortization period at October 1, 2011 was 24.2 years. The value of assets is equal to the market value of assets as of the valuation date.

6. LONG-TERM DEBT:

A summary of long-term debt transactions, including current portion, for the year ended September 30, 2013, is as follows (in thousands of dollars):

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

	Balance, Beginning of Year	Increase	Decrease	Balance, End of Year	Due Within One Year
Governmental Activities:					
General obligation bonds and certificates of obligation	\$ 310,530	61,925	(67,860)	304,595	24,575
Tax anticipation notes	13,695	-	(5,435)	8,260	3,560
Deferred amounts:					
Premium	8,074	11,440	(1,945)	17,569	2,184
Bond issuance costs	(4,269)	-	4,269	-	-
Total bonds and notes payable	328,030	73,365	(70,971)	330,424	30,319
Deferred charge on refunding	(1,319)	(5,099)	410	(6,008)	(512)
Compensated absences	36,390	14,053	(12,344)	38,099	6,888
Liability for insurance claims	5,877	24,905	(24,375)	6,407	5,772
Governmental activities					
Long-term debt	\$ 368,978	107,224	(107,280)	368,922	42,467

The compensated absences liability attributable to the governmental activities will be liquidated by several of the City's governmental and internal service funds. Approximately 96.0% has been paid by the General Fund, 0.4% by Special Revenue Funds and 3.6% by Internal Service Funds.

The liability for insurance claims will be liquidated through a variety of funds. The General Fund bears approximately 85.2% of the claims and judgments liability. The Enterprise Funds bear approximately 11.2% of the claims and judgment liability, while the Internal Service and Special Revenue Funds bear approximately 3.3% and 0.3%, respectively.

	Balance, Beginning of Year	Increase	Decrease	Balance, End of Year	Due Within One Year
Business Type Activities:					
Water and Sewer revenue bonds	\$ 365	-	(365)	-	-
Municipal Drainage revenue bonds	21,850	-	(2,035)	19,815	2,110
Deferred amounts:					
Premium	414	-	(78)	336	25
Bond issuance costs	(303)	-	303	-	-
Total bonds payable	22,326	-	(2,175)	20,151	2,135
Deferred loss on refunding	(470)	-	37	(433)	(37)
Compensated absences	3,693	1,398	(1,563)	3,528	588
Business-type activities					
Long-term debt	\$ 25,549	1,398	(3,701)	23,246	2,686

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

Long-term debt at September 30, 2013 includes the following individual issues (not including the unamortized premium of \$17,569 and the unamortized deferred charge on refunding of \$6,008 of the General Obligation Bonds, and the unamortized premium of \$336 and unamortized deferred charges of \$433 of the Municipal Drainage Revenue Bonds):

	Interest Rate (%)	Issue Date	Maturity Date	Original Issue	Net Retirement	Outstanding
General Obligation Bonds:						
2004 Refunding	2.00 – 5.00	10/15/2004	9/1/2017	30,690,000	18,765,000	11,925,000
2005 Refunding and Improvements	3.50 – 5.00	5/15/2005	9/1/2025	84,880,000	43,840,000	41,040,000
2006 Various purpose	4.00 – 5.00	2/1/2006	9/1/2026	40,925,000	31,395,000	9,530,000
2007 Various purpose	4.25 – 5.25	5/1/2007	9/1/2027	35,675,000	7,725,000	27,950,000
2008 Various purpose	3.50 – 5.00	1/15/2008	9/1/2028	41,295,000	7,355,000	33,940,000
2009 Refunding and Improvements	2.25 – 4.75	1/15/2009	9/1/2029	35,330,000	10,410,000	24,920,000
2010 Refunding and Improvements	2.00 – 4.00	1/15/2010	9/1/2030	28,520,000	8,285,000	20,235,000
2011 Various purpose	2.50 - 4.75	1/15/2011	9/1/2031	21,400,000	1,410,000	19,990,000
2011 Refunding and Improvements	2.00 – 5.00	11/17/2011	9/1/2032	46,400,000	1,785,000	44,615,000
2013 Refunding and Improvements	2.00 – 5.00	3/6/2013	9/1/2033	61,925,000	265,000	61,660,000
				427,040,000	131,235,000	295,805,000
Tax Anticipation Notes:						
2008 Tax anticipation notes	3.00 – 3.25	1/15/2008	9/1/2015	17,075,000	11,725,000	5,350,000
2009 Tax anticipation notes	2.25 – 3.00	1/15/2009	9/1/2016	6,355,000	3,445,000	2,910,000
				23,430,000	15,170,000	8,260,000
Certificates of Obligation:						
2006 Various purpose	4.25 – 4.50	2/1/2006	9/1/2026	3,765,000	2,880,000	885,000
2010 Various purpose	2.00 – 4.00	1/15/2010	9/1/2022	9,660,000	1,755,000	7,905,000
				13,425,000	4,635,000	8,790,000
Municipal Drainage Revenue Bonds:						
2005 Refunding and Improvements	3.00 – 5.00	5/15/2005	5/15/2025	11,610,000	4,600,000	7,010,000
2006 Improvements	4.00 – 5.00	2/1/2006	5/15/2026	1,455,000	350,000	1,105,000
2007 Improvements	4.00 – 5.50	5/1/2007	5/15/2027	2,000,000	425,000	1,575,000
2008 Improvements	4.00 – 4.50	1/15/2008	5/15/2028	2,085,000	340,000	1,745,000
2009 Refunding and Improvements	3.00 – 3.50	1/15/2009	5/15/2029	4,790,000	2,070,000	2,720,000
2010 Refunding and Improvements	2.00 – 4.25	1/15/2010	5/15/2030	6,790,000	1,130,000	5,660,000
				\$ 28,730,000	8,915,000	19,815,000

CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013

The annual requirements to amortize debt outstanding as of September 30, 2013, including interest payments of \$107,199 follow. Due to the nature of the obligation for compensated absences, annual requirements to amortize such obligations are not determinable and have not been included in the following summary (noted in thousands):

Year Ended September 30	General Obligation, Anticipation Notes & Certificates of Obligation		Tax Municipal Drainage	
	Principal	Interest	Principal	Interest
2014	\$ 28,135	13,115	2,110	808
2015	27,210	12,113	1,875	723
2016	25,525	11,065	1,955	645
2017	23,460	9,992	1,730	562
2018	22,495	9,020	1,570	501
2019-2023	95,090	31,541	6,260	1,445
2024-2028	68,785	12,721	3,680	764
2029-2033	22,155	2,094	635	90
Total	\$ 312,855	101,661	19,815	5,538

The City intends to retire all of its general long-term liabilities, plus interest, from ad valorem taxes and other current revenues. The proprietary fund type long-term debt will be repaid, plus interest, from the operating revenues of the Municipal Drainage Fund.

A. General Obligation Bonds and Certificates

The City is required by ordinance to create from ad valorem tax revenues a sinking fund sufficient to pay the current interest and principal installments as they become due. The Debt Service Fund has \$1,573,430 available to service the general obligation debt after all debt due in the current fiscal year has been paid.

There are a number of limitations and restrictions contained in the various general obligation bonds and certificate indentures. Management of the City believes it is in compliance with the significant limitations and restrictions at September 30, 2013.

Arbitrage provisions of the Internal Revenue Tax Act of 1986 require the City to rebate excess arbitrage earnings from bond proceeds to the federal government. Beginning in 1992, the City paid required five-year rebates. There are no future rebates estimated as of September 30, 2013. As provided for by the bond indentures, this amount has been recorded in the General Fund in "Due to other governments" for the benefit of the federal government and will be paid as required by applicable regulations.

In March 2013, the City issued \$61,925,000 in General Obligation refunding and improvements bonds, with interest rates ranging from 2.0% to 5.0%. The portion of the debt that represents refunded bonds were Series 2005 and 2006 general obligation bonds totaling \$41,035,000 and carried interest rates ranging from 4.0% to 5.0% with maturity dates of 2017 through 2026 and Series 2006 certificates of obligation totaling \$1,925,000 with interest rates ranging from 4.25% to 4.50% with maturity dates of 2019 through 2026. The aggregate difference between the refunding debt and the refunded debt resulted in savings of \$4,960,196. As a result of the refunding, the City obtained an economic gain (difference between present value of the

**CITY OF PLANO, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS (continued)
 SEPTEMBER 30, 2013**

debt service payments on the old and new debt) of \$4,158,433. At September 30, 2013, \$42,960,000 of the defeased bonds are still outstanding.

B. Water and Sewer Revenue Bonds

During the fiscal year, the Water and Sewer revenue bonds reached its final maturity and was paid in full.

C. Municipal Drainage Revenue Bonds

These bonds are secured by a first lien on and pledge of the revenues of the Municipal Drainage Fund in accordance with the provisions of the bond indenture.

The bond indenture requires the City to make equal monthly installments to a debt service fund to pay principal and interest requirements as they become due. At September 30, 2013, \$2,375,886 is restricted within the Municipal Drainage Fund for debt service requirements.

In addition, the bond indenture requires a reserve equal to the average annual debt services requirement be maintained in order to pay any bond principal and interest should the debt service funds be insufficient. At September 30, 2013, the reserve required and restricted within the Municipal Drainage Fund is \$1,491,339.

In prior years, the City defeased certain outstanding Municipal Drainage Bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of refunded bonds. Accordingly, the trust account and the defeased bonds are not included in the City's financial statements. At September 30, 2013, there were no defeased bonds outstanding.

Municipal Drainage revenue bonds are covered by the arbitrage provisions of the Internal Revenue Tax Act of 1986. Accordingly, there were no excess arbitrage earnings estimated at September 30, 2013. The City is in compliance with all requirements of the bond ordinance for the year ended September 30, 2013.

Restricted assets of the Municipal Drainage Fund at September 30, 2013 are as follows:

Cash and cash equivalents	\$	1,790,776
Investments		7,040,212
Accrued interest receivable		47,598
		<u>8,878,586</u>
	\$	<u>8,878,586</u>

7. INTERFUND TRANSACTIONS:

A summary of interfund receivables and payables at September 30, 2013 is as follows:

Due From	Due To				Total
	General Fund	Street Improvements	Nonmajor Governmental Funds	Municipal Facilities	
General Fund	\$ -	-	210,434	-	\$ 210,434
Internal Service	2,370	12,396	-	12,369	27,135
Total	\$ 2,370	12,396	210,434	12,369	\$ 237,569

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

Due to and due from entries are primarily used to account for cash owed between funds that are expected to be repaid within one year or less.

The Water and Sewer Fund has an interfund receivable to the Environmental Waste Service Fund. The final principal and interest payment will occur in fiscal year 2014.

The City performs a complex calculation to determine the value of the charges in lieu of taxes to be paid to the General Fund. This calculation is reasonably equivalent to the value of the services provided to the Water and Sewer and Environmental Waste Services funds and is, therefore, appropriately reported as an expense as opposed to a transfer. During fiscal year 2013, charges in lieu of taxes were \$9,246,857.

Transfers between funds during the year were as follows:

	Transfers In						Total
	General Fund	Capital Reserve	Municipal Facilities	Internal Service	Nonmajor Governmental Funds	Environmental Waste Services	
Transfers Out							
General Fund	\$ -	12,875,000	-	214,681	353,018	-	\$ 13,442,699
Nonmajor Governmental Funds	-	-	144,347	-	-	-	144,347
Internal Service	-	-	927,419	-	250,000	-	1,177,419
Water and Sewer	8,436,503	3,000,000	-	-	-	100,000	11,536,503
Municipal Drainage	428,370	-	-	-	-	-	428,370
Nonmajor Enterprise Funds	578,394	-	-	-	-	-	578,394
Total	\$ 9,443,267	15,875,000	1,071,766	214,681	603,018	100,000	\$ 27,307,732

The City performs a cost allocation to determine the portion of indirect expenses that will be reimbursed by the respective business-type activities to the General Fund. The City funds the Capital Reserve fund by transferring amounts from the General Fund and Water and Sewer fund each year based on a portion of depreciation.

Transfers are primarily used to move funds to finance various programs in accordance with budgetary authorizations.

8. REGIONAL SYSTEMS FOR WATER SUPPLY, WASTEWATER TREATMENT AND SOLID WASTE DISPOSAL:

The City secures its water supply and sewer services from the North Texas Municipal Water District (District), a district authorized by the Texas Constitution, Article XVI, Section 59; created by the Texas Legislature, Article 8280-141; and authorized to act by the confirming vote of the majority of the qualified voters in each of the cities comprising the District. The District has police, taxation and eminent domain powers and is authorized to issue revenue and/or tax bonds upon approval by the Attorney General of the State of Texas and functions as a political subdivision of the State of Texas independent of the City. The District is governed by a 17-member board (the Board), the City being authorized by statute to appoint two of those members. The Board has full power and discretion to establish its budget and to set the rates for the services it provides by contracts with its member cities and customers. The Board is empowered by statute and contract, or otherwise permitted by law, to discontinue a facility or service in order to prevent an abuse or to enforce payment of an unpaid charge, fee or rental due to the District. Because of the factors mentioned above, the District is not included in the City's basic financial statements. A portion of the outstanding bonds of the District is contract revenue bonds based on contracts with certain member cities of the District. The City provides for the payment of its contractual obligations with the District from revenues generated by its waterworks and sewer systems. Such contractual payments provide for the payment of the

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

principal and interest requirements, and the premium payment, if any, on specified indebtedness and associated operation and maintenance expenses of the District.

Water Supply

On December 12, 1953, the City entered into a contract with the District whereby the District agreed to provide water for the benefit of the City. In return for this service, the City agreed to pay the District at a rate per 1,000 gallon basis, subject to minimum annual payments. The City's annual payment for the year ended September 30, 2013 was \$43,476,849. The City has also contracted for water transmission facility improvements and pays the District for debt service for bonds issued to fund the improvements. For fiscal year 2013, this payment was \$812,075. Future years' payments to debt service are as follows:

2014	823,075
2015	819,950
2016	824,600
2017	836,650
2018	222,525

Wastewater Treatment

On October 1, 1975, the City entered into a contract for wastewater treatment services with the District. The District has been designated by the Texas Water Quality Board as the regional agency to provide and develop a Regional System for Wastewater Treatment in the general area of the East Fork of the Trinity River, which includes the City and other cities located in Collin, Dallas, Kaufman and Rockwall Counties, Texas. Relative thereto, the City and other cities have entered into wastewater system contracts with the District, which provide for the establishment, operation and maintenance of a Regional Wastewater System for the purpose of providing facilities to adequately receive, transport, treat and dispose of wastewater for the cities. In order to provide said services, the contract provides that (a) the District will acquire, design, construct and complete the system, repair, replace and/or extend the system to provide service to the cities; (b) in consideration of payments to be made under the contract, each of the cities shall have the right to discharge all its wastewater from its sewage system into the District's system, subject to certain quality requirements set forth in the contract; (c) the District will issue its bonds, in amounts and at times determined by the District, to provide for the wastewater treatment facilities; (d) each city agrees to pay its proportionate share of the annual requirement sufficient to pay or provide for the payment of an "Operation and Maintenance Component" and a "Bond Service Component;" (e) each city's proportionate share of the annual requirement shall be a percentage obtained by dividing such city's estimated contributing flow to the system by the total estimated contributing flow to the system by all cities during such fiscal year. No city will exercise oversight responsibility for the District and no city is liable for the District's debt. The City's payment for the year ended September 30, 2013 was \$22,729,196, net of payments to the City for facilities usage.

Solid Waste Disposal

On November 29, 1979, the City entered into a contract for services with the District, whereby the District agreed to provide a solid waste disposal system for the benefit of the City and other cities. Each city agreed to pay its share of an annual requirement for the operating expenses and debt service of the District to be calculated in the same manner as the wastewater contract. The City's annual payment for the year ended September 30, 2013 was \$6,993,790.

**CITY OF PLANO, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS (continued)
SEPTEMBER 30, 2013**

9. COMMITMENTS AND CONTINGENCIES:

The City has contractual commitments of \$28,370,233 in the Capital Projects Funds, \$5,620,251 in the Water and Sewer Fund, and \$1,154,490 in the Municipal Drainage Fund. These commitments are for construction of various projects and will be funded primarily from general obligation bond proceeds in the Capital Projects Funds, operating revenues in the Water and Sewer Fund and revenue bond proceeds in the Municipal Drainage Fund.

Various claims and lawsuits are pending in which the City is involved. Included among the various actions are those for which the discovery process is currently underway or which have yet to proceed to trial. It is the opinion of City management that the ultimate outcome of all other lawsuits will not have a material adverse effect on the City's financial position.

The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

10. SELF-INSURANCE:

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains a self-insurance program for general liability, public officials' errors and omission, police professional liability, property loss and workers' compensation. The Property/Liability Loss Fund (Internal Service) has been established to pay identified claims and judgments, maintain loss reserves and purchase insurance coverage as required.

Group medical benefits are paid from the Health Claims Fund (Internal Service), which has an annually negotiated stop loss provision. Revenues are recognized from payroll deductions for employee dependent coverage and from City contributions for employee coverage.

The liabilities for insurance claims reported in each of the funds are based on GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. These liabilities include an estimate for incurred but not reported claims. Change in each fund's claims liability amount in fiscal 2013 and 2012 was as follows:

Fund	Liability, Beginning of year	Current year Claims and Changes in Estimates	Claim Payments	Liability, End of year
2013:				
Property/Liability Loss	\$ 3,905,958	\$ 3,514,918	\$ (3,340,974)	\$ 4,079,902
Health Claims	1,971,030	21,389,841	(21,034,257)	2,326,614
Total	\$ 5,876,988	\$ 24,904,759	\$ (24,375,231)	\$ 6,406,516
2012:				
Property/Liability Loss	\$ 3,910,514	\$ 3,219,988	\$ (3,224,544)	\$ 3,905,958
Health Claims	2,274,958	17,717,107	(18,021,035)	1,971,030
Total	\$ 6,185,472	\$ 20,937,095	\$ (21,245,579)	\$ 5,876,988



CITY OF PLANO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PENSION TRUST - TMRS FUNDING PROGRESS AND CONTRIBUTIONS
LAST SIX FISCAL YEARS (Unaudited)

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) -Unit Credit	Unfunded Actuarial Accrued Liability UAAL	Funded Percent	Covered Payroll	UAAL as			
							Percent of Covered Payroll	Annual Required Contributions	Actual Contributions	Percent Contributed
2008	12/31/07	311,729,835	447,870,971	(136,141,136)	69.60%	117,372,866	-115.99%	16,450,528	16,450,528	100.00%
2009	12/31/08	330,874,531	478,126,778	(147,252,247)	69.20%	125,137,265	-117.67%	18,687,379	18,687,379	100.00%
2010	12/31/09	346,665,548	498,304,233	(151,638,685)	69.57%	124,078,995	-122.21%	19,272,054	19,272,054	100.00%
2011	12/31/10	517,246,424	635,988,264	(118,741,840)	81.33%	121,259,388	-97.92%	19,883,712	19,883,712	100.00%
2012	12/31/11	562,197,473	674,415,595	(112,218,122)	83.36%	119,317,288	-94.05%	21,233,268	21,233,268	100.00%
2013	12/31/12	612,784,042	715,103,991	(102,319,949)	85.69%	125,152,500	-81.76%	22,745,603	22,745,603	100.00%

SCHEDULE OF PENSION TRUST - RETIREMENT SECURITY PLAN FUNDING PROGRESS AND CONTRIBUTIONS
LAST SIX FISCAL YEARS (Unaudited)

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) -Entry Age	Excess of Assets over/(under) AAL (UAAL)	Funded Percent	Covered Payroll	Excess as			
							Percent of Covered Payroll	Annual Required Contributions	Actual Contributions	Percent Contributed
2008	12/31/07	69,211,789	68,647,366	564,423	100.82%	109,334,429	0.52%	3,447,764	3,420,947	99.22%
2009	12/31/07	69,211,789	68,647,366	564,423	100.82%	109,334,429	0.52%	3,447,764	3,479,512	100.92%
2010	12/31/09	75,217,522	82,733,359	(7,515,837)	90.92%	110,025,108	-6.83%	3,577,150	3,549,068	99.21%
2011	12/31/09*	75,217,522	76,550,304	(1,332,782)	98.26%	110,025,108	-1.21%	3,341,915	3,554,303	106.36%
2012	12/31/11	84,500,525	86,978,777	(2,478,252)	97.15%	108,860,210	-2.28%	3,272,118	3,514,540	107.41%
2013	12/31/11	84,500,525	86,978,777	(2,478,252)	97.15%	108,860,210	-2.28%	3,695,587	3,710,226	100.40%

* The RSP actuarial valuation as of December 31, 2009 was revised on November 30, 2010 to reflect the assumptions from the 2010 Experience Study as adopted by the Retirement Committee in October 2010.

SCHEDULE OF OPEB TRUST - POSTEMPLOYMENT BENEFITS 115 TRUST FUNDING PROGRESS AND CONTRIBUTIONS
LAST SIX FISCAL YEARS (Unaudited)

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) -Unit Credit	Unfunded Actuarial Accrued Liability UAAL	Funded Percent	Covered Payroll	UAAL		Actual City Contributions	Actual Retiree Contributions	Percent Contributed By City
							Percent of Covered Payroll	Annual Required Contributions			
2008	10/1/07	\$ -	\$ 55,831,704	(55,831,704)	0.00%	\$ 109,295,425	-51.08%	\$ 6,031,883	\$ 23,934,554	\$ -	396.80%
2009	10/1/07	21,356,792	55,831,704	(34,474,912)	38.25%	111,166,521	-31.01%	6,031,883	5,910,958	619,458	98.00%
2010	10/1/09	27,256,812	50,657,828	(23,401,016)	53.81%	113,388,754	-20.64%	4,036,553	5,474,975	789,146	135.63%
2011	10/1/09	33,647,178	50,657,828	(17,010,650)	66.42%	113,388,754	-15.00%	4,036,553	4,192,847	908,333	103.87%
2012	10/1/11	35,008,862	59,410,089	(24,401,227)	58.93%	124,090,481	-19.66%	4,579,847	4,243,468	812,013	92.66%
2013	10/1/11	51,322,263	59,410,089	(8,087,826)	86.39%	124,090,481	-6.52%	4,579,847	4,911,473	938,320	107.24%

See accompanying independent auditors' report.



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CRIMINAL INVESTIGATION FUND – to account for any monies taken into police custody as a result of police investigation. These monies are to be spent only on law enforcement activities as provided by state statute.

ECONOMIC DEVELOPMENT INCENTIVE FUND – to account for \$0.02 of ad valorem revenue designated by the City Council for stimulating economic development for the City through usage of 380 agreements and tax incentives.

GRANT FUND – to account for monies received from other governmental agencies.

PLANO TELEVISION NETWORK (PTN) FUND – to account for monies received for local access programming, under conditions contained within the franchise agreement with AT&T Broadband.

PUBLIC SAFETY COMMUNICATIONS – to account for 9-1-1 reserve fund monies received from wireless communication fees to be used for related 9-1-1 services; and intergovernmental radio fund fees collected under an interlocal agreement for a joint communication system between the cities of Plano, Allen and Frisco, the fees are used to pay maintenance expenses of the system; and wireline fees and reporting for 9-1-1 expenditures.

MUNICIPAL COURT – to account for building security fund monies received from conviction of misdemeanor fees to be used to provide for the security and housing of municipal courts; teen court fees collected from teens requesting teen court, these monies are used to cover the costs of administering teen court; municipal court technology state fees collected with each citation that has resulted from a conviction; and judicial efficiency state fees collected for payment on any part of a judgment on or after the 31st date on which a judgment is entered where one-half is remitted to the state, four-tenths is retained locally with no restriction, while one-tenth is used for the purpose of improving judicial efficiency.

MEMORIAL LIBRARY FUND – to account for monies received in support of the City's library.

SEIZED ASSETS FUND – to account for the seizure and disposition of assets confiscated by local law enforcement agencies.

LIBRARIES – to account for library training lab monies received from the Bill and Melinda Gates Foundation for the establishment of a library training lab; and Sproles library fund monies received in support of the City's library.

ANIMAL SHELTER DONATIONS – to account for donations to assist the animal shelter.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other government.

The City's nonmajor Capital Projects Funds are as follows:

DART – to account for the financing and construction of street modifications necessary to accommodate the public transportation system. Funds are provided through the DART Local Assistance Program.

PARK IMPROVEMENTS – to account for the financing and construction of park construction projects.

SPRING CREEKWALK – to account for the financing and construction of the Spring Creekwalk project. Funds are provided primarily through contributions by participating citizens.

PARK SERVICES – to account for building permit fees exclusively for the acquisition and development of new neighborhood and parks.



CITY OF PLANO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AS OF SEPTEMBER 30, 2013

Special Revenue

	Criminal Investigation	Economic Development Incentive	Grant	PTN	Public Safety Communications
ASSETS					
Cash and cash equivalents	\$ 355,231	\$ 5,308,710	\$ 1,110,763	\$ 137,820	\$ 2,993,122
Investments	1,396,546	20,870,537	687,322	541,822	11,767,089
Receivables (net of allowance for uncollectible)					
Accounts	-	-	6,519	-	-
Accrued interest	9,442	141,103	4,647	3,663	79,556
Other	-	-	941,836	-	-
Due from other governments	4,274	-	487,074	-	95,371
Prepaid items and other assets	-	-	1,150	20,140	1,540
Total assets	<u>1,765,493</u>	<u>26,320,350</u>	<u>3,239,311</u>	<u>703,445</u>	<u>14,936,678</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	5,283	-	115,542	36,712	830
Accrued liabilities	31	-	702,065	8,927	-
Contracts payable	-	-	-	-	-
Unearned revenue	-	-	61,143	-	-
Due to other funds	1,029	-	209,405	-	-
Due to other governments	-	-	414	-	168,291
Retainage payable	-	-	-	-	-
Seized assets payable	-	-	-	-	-
Total liabilities	<u>6,343</u>	<u>-</u>	<u>1,088,569</u>	<u>45,639</u>	<u>169,121</u>
Deferred inflows of resources:					
Unavailable revenue	-	-	1,394,923	-	-
Fund Balances:					
Nonspendable:					
Prepaid items and other assets	-	-	1,150	20,140	1,540
Restricted for:					
Capital projects	-	-	-	-	-
Special revenue	1,759,150	-	754,669	637,666	14,766,017
Committed to:					
Special revenue	-	26,320,350	-	-	-
Assigned to:					
Capital projects	-	-	-	-	-
Total fund balances	<u>1,759,150</u>	<u>26,320,350</u>	<u>755,819</u>	<u>657,806</u>	<u>14,767,557</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,765,493</u>	<u>\$ 26,320,350</u>	<u>\$ 3,239,311</u>	<u>\$ 703,445</u>	<u>\$ 14,936,678</u>

	Municipal Court	Memorial Library	Seized Assets	Libraries	Animal Shelter Donations
\$	2,002,045	\$ 78,831	\$ 18,714	\$ 7,583	\$ 30,418
	7,870,787	309,912	73,568	29,811	119,583
	477,396	-	-	-	-
	53,214	2,095	497	201	808
	-	-	-	-	-
	89,654	-	-	-	-
	-	-	-	-	-
	<u>10,493,096</u>	<u>390,838</u>	<u>92,779</u>	<u>37,595</u>	<u>150,809</u>
	212,173	-	-	-	946
	10,442	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	990,980	-	-	-	-
	-	-	-	-	-
	-	-	92,779	-	-
	<u>1,213,595</u>	<u>-</u>	<u>92,779</u>	<u>-</u>	<u>946</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	9,279,501	390,838	-	37,595	149,863
	-	-	-	-	-
	-	-	-	-	-
	<u>9,279,501</u>	<u>390,838</u>	<u>-</u>	<u>37,595</u>	<u>149,863</u>
\$	<u>10,493,096</u>	<u>\$ 390,838</u>	<u>\$ 92,779</u>	<u>\$ 37,595</u>	<u>\$ 150,809</u>

(continued)

CITY OF PLANO, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AS OF SEPTEMBER 30, 2013
 (continued)

	<u>Capital Projects</u>				Total Nonmajor Governmental Funds
	DART	Park Improvements	Spring Creekwalk	Park Services	
ASSETS					
Cash and cash equivalents	\$ 54,634	\$ 4,022,860	\$ 4,981	\$ 1,069,807	\$ 17,195,519
Investments	214,788	15,815,380	19,580	4,205,814	63,922,539
Receivables (net of allowance for uncollectible)					
Accounts	-	-	-	-	483,915
Accrued interest	1,452	106,926	132	28,435	432,171
Other	-	-	-	-	941,836
Due from other governments	-	-	-	-	676,373
Prepaid items and other assets	-	-	-	-	22,830
Total assets	<u>270,874</u>	<u>19,945,166</u>	<u>24,693</u>	<u>5,304,056</u>	<u>83,675,183</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	371,486
Accrued liabilities	-	-	-	-	721,465
Contracts payable	-	482,985	-	-	482,985
Deferred revenue	-	-	-	-	61,143
Due to other funds	-	-	-	-	210,434
Due to other governments	-	-	-	-	1,159,685
Retainage payable	-	208,975	-	-	208,975
Seized assets payable	-	-	-	-	92,779
Total liabilities	<u>-</u>	<u>691,960</u>	<u>-</u>	<u>-</u>	<u>3,308,952</u>
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	1,394,923
Fund Balances:					
Nonspendable:					
Prepaid items and other assets	-	-	-	-	22,830
Restricted for:					
Capital projects	270,874	16,594,066	-	-	16,864,940
Special revenue	-	-	-	-	27,775,299
Committed to:					
Special revenue	-	-	-	-	26,320,350
Assigned to:					
Capital projects	-	2,659,140	24,693	5,304,056	7,987,889
Total fund balances	<u>270,874</u>	<u>19,253,206</u>	<u>24,693</u>	<u>5,304,056</u>	<u>78,971,308</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 270,874</u>	<u>\$ 19,945,166</u>	<u>\$ 24,693</u>	<u>\$ 5,304,056</u>	<u>\$ 83,675,183</u>



CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Special Revenue</u>				
	<u>Criminal Investigation</u>	<u>Economic Development Incentive</u>	<u>Grant</u>	<u>PTN</u>	<u>Public Safety Communications</u>
REVENUES					
Fines and forfeitures	\$ 106,397	\$ -	\$ -	\$ -	\$ -
Contributions	-	6,542,779	-	-	-
Intergovernmental	34,305	-	3,268,420	-	75,221
Fees for services	-	-	-	827,766	1,571,664
Investment income	4,716	56,593	4,115	2,067	35,246
Miscellaneous	15,761	677,239	389,648	3,477	-
Total revenues	<u>161,179</u>	<u>7,276,611</u>	<u>3,662,183</u>	<u>833,310</u>	<u>1,682,131</u>
EXPENDITURES					
Police	169,256	-	748,650	-	496,372
Fire	-	-	79,267	-	55,153
Libraries	-	-	5,190	-	-
Development	-	1,236,630	1,415,898	-	-
Public services and operations	-	-	-	784,034	100,000
Environmental waste services	-	-	664,613	-	-
Capital outlay	188,612	-	420,622	676,332	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>357,868</u>	<u>1,236,630</u>	<u>3,334,240</u>	<u>1,460,366</u>	<u>651,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(196,689)</u>	<u>6,039,981</u>	<u>327,943</u>	<u>(627,056)</u>	<u>1,030,606</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of bonds	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-
Transfers in	-	-	103,018	500,000	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>103,018</u>	<u>500,000</u>	<u>-</u>
Net change in fund balances	<u>(196,689)</u>	<u>6,039,981</u>	<u>430,961</u>	<u>(127,056)</u>	<u>1,030,606</u>
Fund balances-beginning	1,955,839	20,280,369	324,858	784,862	13,736,951
Fund balances-ending	<u>\$ 1,759,150</u>	<u>\$ 26,320,350</u>	<u>\$ 755,819</u>	<u>\$ 657,806</u>	<u>\$ 14,767,557</u>

Municipal Court	Memorial Library	Libraries	Animal Shelter Donations
\$ 3,417,023	\$ -	\$ -	\$ -
-	5,330	-	56,397
-	-	-	-
1,021,334	-	-	-
23,309	966	95	302
-	-	-	-
<u>4,461,666</u>	<u>6,296</u>	<u>95</u>	<u>56,699</u>
3,558,556	-	-	-
-	-	-	-
-	-	-	-
-	-	-	9,589
-	-	-	-
245,635	5,940	-	-
-	-	-	-
<u>3,804,191</u>	<u>5,940</u>	<u>-</u>	<u>9,589</u>
<u>657,475</u>	<u>356</u>	<u>95</u>	<u>47,110</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>657,475</u>	<u>356</u>	<u>95</u>	<u>47,110</u>
<u>8,622,026</u>	<u>390,482</u>	<u>37,500</u>	<u>102,753</u>
<u>\$ 9,279,501</u>	<u>\$ 390,838</u>	<u>\$ 37,595</u>	<u>\$ 149,863</u>

(continued)

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (continued)

	Capital Projects				Total Nonmajor Governmental Funds
	DART	Park Improvements	Spring Creekwalk	Park Services	
REVENUES					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 3,523,420
Contributions	-	270,000	-	-	6,874,506
Intergovernmental	-	230,000	-	-	3,607,946
Fees for services	-	-	-	166,887	3,587,651
Investment income	673	44,477	61	12,949	185,569
Miscellaneous	-	-	-	-	1,086,125
Total revenues	<u>673</u>	<u>544,477</u>	<u>61</u>	<u>179,836</u>	<u>18,865,217</u>
EXPENDITURES					
Police	-	-	-	-	4,972,834
Fire	-	-	-	-	134,420
Libraries	-	-	-	-	5,190
Development	-	-	-	-	2,652,528
Public services and operations	-	-	-	-	893,623
Environmental waste services	-	-	-	-	664,613
Capital outlay	-	9,802,475	-	-	11,339,616
Interest and fiscal charges	-	57,527	-	-	57,527
Total expenditures	<u>-</u>	<u>9,860,002</u>	<u>-</u>	<u>-</u>	<u>20,720,351</u>
Excess (deficiency) of revenues over (under) expenditures	<u>673</u>	<u>(9,315,525)</u>	<u>61</u>	<u>179,836</u>	<u>(1,855,134)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of bonds	-	7,287,349	-	-	7,287,349
Premium on sale of bonds	-	920,178	-	-	920,178
Transfers in	-	-	-	-	603,018
Transfers out	-	(144,347)	-	-	(144,347)
Total other financing sources	<u>-</u>	<u>8,063,180</u>	<u>-</u>	<u>-</u>	<u>8,666,198</u>
Net change in fund balances	<u>673</u>	<u>(1,252,345)</u>	<u>61</u>	<u>179,836</u>	<u>6,811,064</u>
Fund balances-beginning	270,201	20,505,551	24,632	5,124,220	72,160,244
Fund balances-ending	<u>\$ 270,874</u>	<u>\$ 19,253,206</u>	<u>\$ 24,693</u>	<u>\$ 5,304,056</u>	<u>\$ 78,971,308</u>





**CITY OF PLANO, TEXAS
BUDGETARY COMPARISON SCHEDULE-GAAP BASIS
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 43,016,376	\$ 43,043,571	\$ 43,108,073	\$ 64,502
Investment income	350,000	33,000	-	(33,000)
Miscellaneous	150,597	150,597	147,380	(3,217)
Total revenues	43,516,973	43,227,168	43,255,453	28,285
EXPENDITURES:				
Principal retirement	30,070,000	30,335,000	30,335,000	-
Interest and fiscal charges	14,077,296	13,574,753	13,902,230	(327,477)
Total expenditures	44,147,296	43,909,753	44,237,230	(327,477)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(630,323)</u>	<u>(682,585)</u>	<u>(981,777)</u>	<u>(299,192)</u>
OTHER FINANCING SOURCES (USES):				
Bond proceeds-refunding	-	-	39,750,000	39,750,000
Escrow payment-refunding	-	-	(48,059,266)	(48,059,266)
Premium from sale of bonds	-	-	8,639,729	8,639,729
Total other financing sources	-	-	330,463	330,463
Net change in fund balance	(630,323)	(682,585)	(651,314)	31,271
FUND BALANCE, October 1	2,224,744	2,224,744	2,224,744	-
FUND BALANCE, September 30	\$ 1,594,421	\$ 1,542,159	\$ 1,573,430	\$ 31,271



NONMAJOR ENTERPRISE FUNDS

Following are the nonmajor Enterprise Funds:

CIVIC CENTER FUND – to account for the convention and tourism activities of the City's Civic Center.

MUNICIPAL GOLF COURSE FUND – to account for operation of the City's golf course, including administration, operation and maintenance. All costs are financed through fees charged to patrons.

DOWNTOWN CENTER DEVELOPMENT FUND – to account for the construction of a multi-use project in the City's downtown area.

RECREATION REVOLVING FUND – to account for recreational programs and activities that are offered to groups and individuals on a fee basis. Fees are adjusted periodically to cover the cost of providing each program.

CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
AS OF SEPTEMBER 30, 2013

	Business-type Activities Enterprise Funds				Total Nonmajor Enterprise Funds
	Civic Center	Municipal Golf Course	Downtown Center Development	Recreation Revolving	
ASSETS					
Cash and cash equivalents	\$ 489,082	\$ 29,417	\$ 59,935	\$ 503,446	\$ 1,081,880
Investments	1,912,084	115,648	235,629	1,977,856	4,241,217
Receivables:					
Accounts	312,337	20,866	-	-	333,203
Accrued Interest	12,927	782	1,593	13,372	28,674
Other	9,343	-	-	700	10,043
Prepaid expenses and other assets	33,120	-	-	10,561	43,681
Capital assets:					
Land	2,359,859	595,296	36,999	-	2,992,154
Buildings	11,354,841	2,427,383	-	-	13,782,224
Improvements other than buildings	790,021	1,247,352	-	-	2,037,373
Equipment	1,616,795	165,786	-	352,657	2,135,238
Furniture and fixtures	313,252	80,381	-	70,131	463,764
Less accumulated depreciation	(13,282,810)	(2,603,588)	-	(422,788)	(16,309,186)
Total capital assets (net of accumulated depreciation)	3,151,958	1,912,610	36,999	-	5,101,567
Total assets	5,920,851	2,079,323	334,156	2,505,935	10,840,265
LIABILITIES					
Current liabilities:					
Accounts payable	180,675	14,879	-	43,621	239,175
Accrued liabilities	60,502	8,650	-	19,099	88,251
Unearned revenue	168,901	-	-	590,517	759,418
Customer deposits	-	-	-	326,884	326,884
Liability for compensated absences	64,692	5,881	-	11,762	82,335
Total current liabilities	474,770	29,410	-	991,883	1,496,063
Noncurrent liabilities:					
Liability for compensated absences	361,545	30,105	-	81,201	472,851
Total noncurrent liabilities	361,545	30,105	-	81,201	472,851
Total liabilities	836,315	59,515	-	1,073,084	1,968,914
NET POSITION					
Invested in capital assets (net of related debt)	3,151,958	1,912,610	36,999	-	5,101,567
Unrestricted	1,932,578	107,198	297,157	1,432,851	3,769,784
Total net position	\$ 5,084,536	\$ 2,019,808	\$ 334,156	\$ 1,432,851	\$ 8,871,351

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities Enterprise Funds				Total Nonmajor Enterprise Funds
	Civic Center	Municipal Golf Course	Downtown Center Development	Recreation Revolving	
Operating revenues:					
Charges for sales and services:					
Service charges	\$ 1,757,810	\$ 994,125	\$ 67,928	\$ 3,743,559	\$ 6,563,422
Miscellaneous charges	135	-	-	76,799	76,934
Total operating revenues	<u>1,757,945</u>	<u>994,125</u>	<u>67,928</u>	<u>3,820,358</u>	<u>6,640,356</u>
Operating expenses:					
Personnel services	2,553,627	537,656	-	1,284,426	4,375,709
Contractual services	3,621,122	186,230	9,893	1,760,612	5,577,857
Supplies	531,666	124,925	-	216,717	873,308
Depreciation	56,566	160,547	-	-	217,113
Miscellaneous	60,181	1,820	-	32,088	94,089
Total operating expenses	<u>6,823,162</u>	<u>1,011,178</u>	<u>9,893</u>	<u>3,293,843</u>	<u>11,138,076</u>
Operating income (loss)	<u>(5,065,217)</u>	<u>(17,053)</u>	<u>58,035</u>	<u>526,515</u>	<u>(4,497,720)</u>
Nonoperating revenues (expenses):					
Investment income	5,555	214	646	4,003	10,418
Hotel/motel tax	5,095,504	-	-	-	5,095,504
Miscellaneous	1,966	-	-	-	1,966
Total nonoperating revenue	<u>5,103,025</u>	<u>214</u>	<u>646</u>	<u>4,003</u>	<u>5,107,888</u>
Income (loss) before transfers	37,808	(16,839)	58,681	530,518	610,168
Transfers out	(336,976)	(50,288)	-	(191,130)	(578,394)
Change in net position	(299,168)	(67,127)	58,681	339,388	31,774
Total net position-beginning	5,383,704	2,086,935	275,475	1,093,463	8,839,577
Total net position-ending	<u>\$ 5,084,536</u>	<u>\$ 2,019,808</u>	<u>\$ 334,156</u>	<u>\$ 1,432,851</u>	<u>\$ 8,871,351</u>

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities Enterprise Funds				Total Nonmajor Enterprise Funds
	Civic Center	Municipal Golf Course	Downtown Center Development	Recreation Revolving	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 1,803,603	\$ 980,346	\$ 84,847	\$ 3,897,145	\$ 6,765,941
Cash payments to suppliers for goods and services	(4,228,246)	(311,955)	(9,893)	(2,007,012)	(6,557,106)
Cash payments to employees for services	(2,541,090)	(537,094)	-	(1,265,447)	(4,343,631)
Net cash provided (used) by operating activities	(4,965,733)	131,297	74,954	624,686	(4,134,796)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Hotel/motel tax	5,095,504	-	-	-	5,095,504
Transfers to other funds	(336,976)	(50,288)	-	(191,130)	(578,394)
Net cash provided (used) by noncapital financing activities	4,758,528	(50,288)	-	(191,130)	4,517,110
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(8,504)	-	-	-	(8,504)
Proceeds from insurance damages	1,966	-	-	-	1,966
Net cash used by capital and related financing activities	(6,538)	-	-	-	(6,538)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investment securities	(1,912,084)	(115,648)	(235,629)	(1,977,856)	(4,241,217)
Proceeds from sale and maturities of investment securities	1,963,528	48,440	166,071	1,541,675	3,719,714
Interest on investments	17,178	(231)	839	8,033	25,819
Decrease in fair value of investments	(16,681)	(143)	(1,120)	(11,224)	(29,168)
Net cash provided (used) by investing activities	51,941	(67,582)	(69,839)	(439,372)	(524,852)
Net increase (decrease) in cash and cash equivalents	(161,802)	13,427	5,115	(5,816)	(149,076)
Cash and cash equivalents, October 1	650,884	15,990	54,820	509,262	1,230,956
Cash and cash equivalents, September 30	\$ 489,082	\$ 29,417	\$ 59,935	\$ 503,446	\$ 1,081,880

Noncash disclosure:

Decrease in fair value of investments	\$ (16,681)	\$ (143)	\$ (1,120)	\$ (11,224)	\$ (29,168)
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(continued)

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (continued)

	Business-type Activities Enterprise Funds				Total Nonmajor Enterprise Funds
	Civic Center	Municipal Golf Course	Downtown Center Development	Recreation Revolving	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (5,065,217)	\$ (17,053)	\$ 58,035	\$ 526,515	\$ (4,497,720)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	56,566	160,547	-	-	217,113
Change in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	76,961	(13,779)	16,919	45,504	125,605
Other receivable	(9,343)	-	-	100	(9,243)
Prepaid expenses and other assets	3,551	-	-	(6,027)	(2,476)
Increase (decrease) in:					
Accounts payable	(9,485)	1,020	-	8,332	(133)
Accrued liabilities	1,950	1,038	-	1,612	4,600
Liability for compensated absences	10,587	(476)	-	17,476	27,587
Customer deposits	-	-	-	42,716	42,716
Unearned revenue	(31,303)	-	-	(11,542)	(42,845)
Total adjustments	<u>99,484</u>	<u>148,350</u>	<u>16,919</u>	<u>98,171</u>	<u>362,924</u>
Net cash provided (used) by operating activities	<u>\$ (4,965,733)</u>	<u>\$ 131,297</u>	<u>\$ 74,954</u>	<u>\$ 624,686</u>	<u>\$ (4,134,796)</u>



INTERNAL SERVICE FUNDS

Internal Service Funds accounts for the financing of goods or services provided by one department for another.

The City has five Internal Service Funds as follows:

EQUIPMENT MAINTENANCE FUND – to account for the cost of operating and maintaining automotive and other equipment used by City departments. Service charges are billed to departments on a monthly basis to cover all expenses of the fund, including depreciation of furniture and fixtures, machinery and equipment necessary to provide maintenance services and for replacement of the fleet.

MUNICIPAL WAREHOUSE FUND – to account for the operation of a central warehouse facility which provides the capability of storing and distributing in volume supplies and materials used by City departments. An overhead charge is applied to the purchase price of all materials handled to cover the operating costs, including the cost of goods sold.

TECHNOLOGY SERVICES FUND – to account for the data processing and information systems. Charges for software, hardware and maintenance of the systems are billed to the user funds.

PROPERTY/LIABILITY LOSS FUND – to account for the operation of a self-insurance program for general liability, public officials errors and omission, police professional liability, property loss and worker's compensation.

HEALTH CLAIMS FUND – to account for the self-insurance operation of group accident and health insurance coverage for all City employees. In addition to the basic insurance coverage provided, employees may purchase dependent coverage through payroll deductions. Coverage is financed by billings to the departments and through employee payroll deductions.

**CITY OF PLANO, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
AS OF SEPTEMBER 30, 2013**

	Equipment Maintenance	Municipal Warehouse	Technology Services
ASSETS			
Cash and cash equivalents	\$ 4,297,964	\$ 70,566	\$ 2,439,500
Investments	16,896,129	277,223	9,590,595
Receivables:			
Accounts	-	13,771	-
Accrued interest	114,233	1,874	64,840
Other	-	-	-
Due from other funds	-	-	27,135
Inventories	85,890	832,207	-
Prepaid items	-	4,018	76,278
Restricted assets:			
Cash and cash equivalents	-	-	424,136
Investments	-	-	1,667,438
Accrued interest receivable	-	-	11,274
Capital assets:			
Land	51,515	-	11,007
Buildings	5,264,915	-	579,543
Equipment	13,080,685	105,219	27,813,243
Furniture and fixtures	137,977	10,527	55,625
Rolling equipment	44,582,741	802	-
Less accumulated depreciation	(40,391,148)	(114,272)	(17,552,565)
Total capital assets (net of accumulated depreciation)	<u>22,726,685</u>	<u>2,276</u>	<u>10,906,853</u>
Total assets	<u>44,120,901</u>	<u>1,201,935</u>	<u>25,208,049</u>
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts payable	457,705	159,999	459,111
Accrued liabilities	37,490	7,205	104,436
Compensated absences	16,336	8,841	181,789
Liability for insurance claims	-	-	-
Total current liabilities	<u>511,531</u>	<u>176,045</u>	<u>745,336</u>
NONCURRENT LIABILITIES:			
Compensated absences	138,121	22,791	300,649
Liability for insurance claims	-	-	-
Total liabilities	<u>649,652</u>	<u>198,836</u>	<u>1,045,985</u>
NET POSITION			
Invested in capital assets	22,726,685	2,276	10,906,853
Unrestricted	20,744,564	1,000,823	13,255,211
Total net position	<u>\$ 43,471,249</u>	<u>\$ 1,003,099</u>	<u>\$ 24,162,064</u>

Property/ Liability Loss	Health Claims	Total
\$ 1,062,186	\$ 5,588,615	\$ 13,458,831
4,175,854	21,970,953	52,910,754
35,742	-	49,513
28,232	148,543	357,722
280	-	280
-	-	27,135
-	-	918,097
2,759	240,568	323,623
-	-	424,136
-	-	1,667,438
-	-	11,274
-	-	62,522
-	-	5,844,458
532,340	-	41,531,487
6,735	-	210,864
-	-	44,583,543
(539,075)	-	(58,597,060)
-	-	33,635,814
<u>5,305,053</u>	<u>27,948,679</u>	<u>103,784,617</u>
26,242	50,001	1,153,058
17,113	-	166,244
2,766	-	209,732
<u>3,445,373</u>	<u>2,326,614</u>	<u>5,771,987</u>
3,491,494	2,376,615	7,301,021
40,837	-	502,398
<u>634,529</u>	-	<u>634,529</u>
<u>4,166,860</u>	<u>2,376,615</u>	<u>8,437,948</u>
-	-	33,635,814
<u>1,138,193</u>	<u>25,572,064</u>	<u>61,710,855</u>
<u>\$ 1,138,193</u>	<u>\$ 25,572,064</u>	<u>\$ 95,346,669</u>

**CITY OF PLANO, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	<u>Equipment Maintenance</u>	<u>Municipal Warehouse</u>	<u>Technology Services</u>
REVENUES:			
Charges for services	\$ 15,573,126	\$ 3,657,196	\$ 14,569,777
Miscellaneous	45,209	6,273	-
Total operating revenues	<u>15,618,335</u>	<u>3,663,469</u>	<u>14,569,777</u>
EXPENSES:			
Personnel services	2,444,908	497,691	5,019,547
Contractual services	1,361,656	32,951	7,261,755
Supplies	4,469,195	3,135,849	910,058
Claims expense	-	-	-
Depreciation	5,842,022	525	1,212,154
Other postemployment benefits	-	-	-
Miscellaneous	(25,170)	26,001	835
Total operating expenses	<u>14,092,611</u>	<u>3,693,017</u>	<u>14,404,349</u>
Operating income (loss)	<u>1,525,724</u>	<u>(29,548)</u>	<u>165,428</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	51,939	510	38,575
Gain (loss) on capital asset disposal	322,779	51,408	-
Miscellaneous	169,601	(50)	1,186
Total nonoperating revenues	<u>544,319</u>	<u>51,868</u>	<u>39,761</u>
Income before transfers	2,070,043	22,320	205,189
Transfers in	198,670	-	-
Transfers out	-	-	(1,177,419)
Change in net position	<u>2,268,713</u>	<u>22,320</u>	<u>(972,230)</u>
Total net position-beginning	41,202,536	980,779	25,134,294
Total net position -ending	<u>\$ 43,471,249</u>	<u>\$ 1,003,099</u>	<u>\$ 24,162,064</u>

Property/ Liability Loss	Health Claims	Total
\$ 5,101,526	\$ 28,854,396	\$ 67,756,021
195,477	175	247,134
<u>5,297,003</u>	<u>28,854,571</u>	<u>68,003,155</u>
466,304	-	8,428,450
1,257,511	3,371,678	13,285,551
24,116	-	8,539,218
3,514,918	21,389,841	24,904,759
-	-	7,054,701
-	3,816,539	3,816,539
6,714	-	8,380
<u>5,269,563</u>	<u>28,578,058</u>	<u>66,037,598</u>
<u>27,440</u>	<u>276,513</u>	<u>1,965,557</u>
12,444	66,658	170,126
-	-	374,187
-	-	170,737
<u>12,444</u>	<u>66,658</u>	<u>715,050</u>
39,884	343,171	2,680,607
16,011	-	214,681
-	-	(1,177,419)
<u>55,895</u>	<u>343,171</u>	<u>1,717,869</u>
1,082,298	25,228,893	93,628,800
<u>\$ 1,138,193</u>	<u>\$ 25,572,064</u>	<u>\$ 95,346,669</u>

**CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Equipment Maintenance	Municipal Warehouse	Technology Services
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 15,717,685	\$ 3,796,748	\$ 14,418,610
Cash payments to suppliers for goods and services	(5,726,355)	(3,196,012)	(9,102,438)
Cash payments to employees for services	(2,436,985)	(491,583)	(4,969,493)
Net cash provided by operating activities	<u>7,554,345</u>	<u>109,153</u>	<u>346,679</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers to other funds	-	-	(1,177,419)
Transfers from other funds	198,670	-	-
Net cash provided (used) by noncapital financing activities	<u>198,670</u>	<u>-</u>	<u>(1,177,419)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(7,314,080)	(50)	(2,426,157)
Proceeds on sale of equipment	947,974	51,408	-
Proceeds from insurance damages	169,601	-	1,186
Net cash provided (used) by capital and related financing activities	<u>(6,196,505)</u>	<u>51,358</u>	<u>(2,424,971)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investment securities	(16,896,129)	(277,223)	(11,258,033)
Proceeds from sales and maturities of investment securities	14,766,150	141,324	13,053,580
Interest on investments	112,435	(146)	121,186
Decrease in fair value of investments	(115,551)	(652)	(106,411)
Net cash provided (used) by investing activities	<u>(2,133,095)</u>	<u>(136,697)</u>	<u>1,810,322</u>
Net increase (decrease) in cash and cash equivalents	(576,585)	23,814	(1,445,389)
Cash and cash equivalents, October 1	<u>4,874,549</u>	<u>46,752</u>	<u>4,309,025</u>
Cash and cash equivalents, September 30	<u><u>\$ 4,297,964</u></u>	<u><u>\$ 70,566</u></u>	<u><u>\$ 2,863,636</u></u>
Noncash disclosure:			
Decrease in fair value of investments	\$ (115,551)	\$ (652)	\$ (106,411)

Property/ Liability Loss	Health Claims	Total
\$ 5,291,945	\$ 29,598,616	\$ 68,823,604
(4,645,879)	(28,257,542)	(50,928,226)
(604,697)	-	(8,502,758)
<u>41,369</u>	<u>1,341,074</u>	<u>9,392,620</u>
-	-	(1,177,419)
16,011	-	214,681
<u>16,011</u>	<u>-</u>	<u>(962,738)</u>
-	-	(9,740,287)
-	-	999,382
-	-	170,787
<u>-</u>	<u>-</u>	<u>(8,570,118)</u>
(4,175,854)	(21,970,953)	(54,578,192)
3,895,065	19,713,791	51,569,910
31,407	153,694	418,576
(31,585)	(156,573)	(410,772)
<u>(280,967)</u>	<u>(2,260,041)</u>	<u>(3,000,478)</u>
(223,587)	(918,967)	(3,140,714)
<u>1,285,773</u>	<u>6,507,582</u>	<u>17,023,681</u>
<u>\$ 1,062,186</u>	<u>\$ 5,588,615</u>	<u>\$ 13,882,967</u>
\$ (31,585)	\$ (156,573)	\$ (410,772)

(continued)

**CITY OF PLANO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(continued)**

	<u>Equipment Maintenance</u>	<u>Municipal Warehouse</u>	<u>Technology Services</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 1,525,724	\$ (29,548)	\$ 165,428
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	5,842,022	525	1,212,154
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	95,570	133,279	-
Other receivable	400	-	-
Due from other funds	-	-	(27,135)
Prepaid items	-	(4,018)	84,022
Inventories	105,702	(20,182)	-
Increase (decrease) in:			
Accounts payable	(26,376)	22,989	(1,013,813)
Accrued liabilities	6,948	1,392	39,019
Due to other funds	3,380	-	(124,031)
Compensated absences	975	4,716	11,035
Liability for insurance claims	-	-	-
Total adjustments	<u>6,028,621</u>	<u>138,701</u>	<u>181,251</u>
Net cash provided by operating activities	<u>\$ 7,554,345</u>	<u>\$ 109,153</u>	<u>\$ 346,679</u>

Property/ Liability Loss	Health Claims	Total
<u>\$ 27,440</u>	<u>\$ 276,513</u>	<u>\$ 1,965,557</u>
-	-	7,054,701
(4,778)	200,751	424,822
(280)	-	120
-	543,294	516,159
(2,759)	(23,250)	53,995
-	-	85,520
(13,805)	(11,818)	(1,042,823)
(144,479)	-	(97,120)
-	-	(120,651)
6,086	-	22,812
<u>173,944</u>	<u>355,584</u>	<u>529,528</u>
<u>13,929</u>	<u>1,064,561</u>	<u>7,427,063</u>
<u><u>\$ 41,369</u></u>	<u><u>\$ 1,341,074</u></u>	<u><u>\$ 9,392,620</u></u>



FIDUCIARY FUNDS

PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS:

RETIREMENT SECURITY PLAN PENSION TRUST – to account for assets held for full-time employees as a substitute retirement plan to Social Security.

POSTEMPLOYMENT BENEFITS 115 TRUST – to account for assets held for the purpose of funding and providing certain benefits to its eligible retirees in accordance with the requirements of Governmental Accounting Standards Board Statement No. 45.

AGENCY FUNDS:

DEVELOPERS' ESCROW FUND – to account for escrow received from developers. The escrow will be used for construction of improvements to be made by the City.

UNCLAIMED PROPERTY FUND – to account for assets under \$100, which have been issued by the City but remain unclaimed. Disposition is made upon claim by rightful owners or escheatment to the State of Texas.

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST FUNDS NET POSITION
 FIDUCIARY FUNDS
 AS OF SEPTEMBER 30, 2013

	<u>Pension Trust Fund</u>	<u>Postemployment Benefits Trust Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,951,242	\$ 990,499	\$ 4,941,741
Investments:			
Other U.S. government obligations	15,115,384	481,875	15,597,259
Corporate bonds	10,237,880	9,634,626	19,872,506
Asset-backed securities	-	2,682,982	2,682,982
Common stocks	62,265,582	13,386,409	75,651,991
Foreign equities	3,767,117	-	3,767,117
Mutual funds	9,730,331	24,030,827	33,761,158
Real estate investment trusts	532,153	-	532,153
Accrued interest	168,111	115,045	283,156
Total assets	<u>105,767,800</u>	<u>51,322,263</u>	<u>157,090,063</u>
LIABILITIES			
Accounts payable	46,970	-	46,970
Accrued liabilities	-	303,978	303,978
Payable from pending trades	-	250,000	250,000
Due to brokers	2,002,813	-	2,002,813
Total liabilities	<u>2,049,783</u>	<u>553,978</u>	<u>2,603,761</u>
NET POSITION			
Held in trust for pension benefits	103,718,017	-	103,718,017
Held in trust for other postemployment benefits	-	50,768,285	50,768,285
Total net position	<u>\$ 103,718,017</u>	<u>\$ 50,768,285</u>	<u>\$ 154,486,302</u>

**CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF CHANGES IN PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST
 FUNDS NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	<u>Pension Trust Fund</u>	<u>Postemployment Benefits Trust Fund</u>	<u>Total</u>
ADDITIONS			
Contributions:			
From employers	\$ 3,767,300	\$ 4,911,473	\$ 8,678,773
From retirees	-	938,320	938,320
Total contributions	<u>3,767,300</u>	<u>5,849,793</u>	<u>9,617,093</u>
Investment return:			
Net increase in fair value of investments	10,758,626	4,537,661	15,296,287
Interest	728,734	476,701	1,205,435
Dividends	1,545,286	686,680	2,231,966
Miscellaneous	5,243	808	6,051
Total investment return	<u>13,037,889</u>	<u>5,701,850</u>	<u>18,739,739</u>
Less investment expenses:			
Trustee fees	44,029	36,553	80,582
Advisory fees	180,110	174,142	354,252
Total investment expenses	<u>224,139</u>	<u>210,695</u>	<u>434,834</u>
Net investment return	<u>12,813,750</u>	<u>5,491,155</u>	<u>18,304,905</u>
Total additions, net	<u>16,581,050</u>	<u>11,340,948</u>	<u>27,921,998</u>
DEDUCTIONS			
Audit fee	21,000	12,200	33,200
Actuary fee	12,083	-	12,083
Benefits	2,956,468	3,030,372	5,986,840
Administrative expenses	-	225,366	225,366
Miscellaneous expenses	1,684	168	1,852
Total deductions	<u>2,991,235</u>	<u>3,268,106</u>	<u>6,259,341</u>
Net increase	13,589,815	8,072,842	21,662,657
Net assets held in trust - beginning of year	<u>90,128,202</u>	<u>42,695,443</u>	<u>132,823,645</u>
Net assets held in trust - end of year	<u>\$ 103,718,017</u>	<u>\$ 50,768,285</u>	<u>\$ 154,486,302</u>

**CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF AGENCY FUNDS ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 AS OF SEPTEMBER 30, 2013**

	<u>Agency Funds</u>		<u>Total Agency Funds</u>
	<u>Developers' Escrow</u>	<u>Unclaimed Property</u>	
ASSETS			
Cash and cash equivalents	\$ 582,631	\$ 16,684	\$ 599,315
Investments	2,290,543	65,591	2,356,134
Accrued interest	15,486	443	15,929
Total assets	<u>2,888,660</u>	<u>82,718</u>	<u>2,971,378</u>
LIABILITIES			
Developers' escrow liability	2,888,660	-	2,888,660
Unclaimed property payable	-	82,718	82,718
Total liabilities	<u>\$ 2,888,660</u>	<u>\$ 82,718</u>	<u>\$ 2,971,378</u>

CITY OF PLANO, TEXAS
 COMBINING STATEMENT OF CHANGES IN AGENCY FUNDS ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>Balance,</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>September 30, 2013</u>
Developers' Escrow Fund				
ASSETS				
Cash and cash equivalents	\$ 599,590	\$ -	\$ 16,959	\$ 582,631
Investments	1,816,373	474,170	-	2,290,543
Accrued interest receivable	7,279	8,207	-	15,486
Total assets	<u>\$ 2,423,242</u>	<u>\$ 482,377</u>	<u>\$ 16,959</u>	<u>\$ 2,888,660</u>
LIABILITIES				
Developers' escrow liability	2,423,242	465,418	-	2,888,660
Total liabilities	<u>\$ 2,423,242</u>	<u>\$ 465,418</u>	<u>\$ -</u>	<u>\$ 2,888,660</u>
Unclaimed Property Fund				
ASSETS				
Cash and cash equivalents	\$ 17,847	\$ -	\$ 1,163	\$ 16,684
Investments	54,066	11,525	-	65,591
Accrued interest receivable	217	226	-	443
Total assets	<u>\$ 72,130</u>	<u>\$ 11,751</u>	<u>\$ 1,163</u>	<u>\$ 82,718</u>
LIABILITIES				
Unclaimed property payable	72,130	10,588	-	82,718
Total liabilities	<u>\$ 72,130</u>	<u>\$ 10,588</u>	<u>\$ -</u>	<u>\$ 82,718</u>
Total Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 617,437	\$ -	\$ 18,122	\$ 599,315
Investments	1,870,439	485,695	-	2,356,134
Accrued interest receivable	7,496	8,433	-	15,929
Total assets	<u>\$ 2,495,372</u>	<u>\$ 494,128</u>	<u>\$ 18,122</u>	<u>\$ 2,971,378</u>
LIABILITIES				
Developers' escrow liability	2,423,242	465,418	-	2,888,660
Unclaimed property payable	72,130	10,588	-	82,718
Total liabilities	<u>\$ 2,495,372</u>	<u>\$ 476,006</u>	<u>\$ -</u>	<u>\$ 2,971,378</u>



COMPONENT UNIT

TIF EAST SIDE – organized to account for a tax increment financing unit for improvements related to the future development of East Plano.

**CITY OF PLANO, TEXAS
STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT
AS OF SEPTEMBER 30, 2013**

	TIF East Side
ASSETS	
Current:	
Cash and cash equivalents	\$ 1,537,986
Investments	6,087,280
Noncurrent:	
Capital assets, net	1,689,798
Total assets	<u>9,315,064</u>
LIABILITIES	
Current:	
Accounts payable	2,855
Total liabilities	<u>2,855</u>
NET POSITION	
Net investment in capital assets	1,689,798
Unrestricted	7,622,411
Total net position	<u>\$ 9,312,209</u>

**CITY OF PLANO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	TIF East Side
EXPENSES	
Contractual services	<u>\$ 3,924,543</u>
Total operating expenses	<u>3,924,543</u>
Operating loss	(3,924,543)
 NONOPERATING REVENUES	
Property taxes	<u>4,033,524</u>
Total nonoperating revenues	<u>4,033,524</u>
 Change in net position	108,981
 Total net position-beginning	<u>9,203,228</u>
Total net position-ending	<u><u>\$ 9,312,209</u></u>

**CITY OF PLANO, TEXAS
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	TIF East Side
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash payments to suppliers for goods and services	\$ (3,922,814)
Net cash used by operating activities	<u>(3,922,814)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Property taxes	4,033,524
Net cash provided by noncapital financing activities	<u>4,033,524</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of investment securities	(6,087,280)
Proceeds from sales and maturities of investment securities	5,655,207
Net cash used by investing activities	<u>(432,073)</u>
Net decrease in cash and cash equivalents	(321,363)
Cash and cash equivalents, October 1	<u>1,859,349</u>
Cash and cash equivalents, September 30	<u>\$ 1,537,986</u>

CITY OF PLANO, TEXAS
 STATEMENT OF CASH FLOWS
 DISCRETELY PRESENTED COMPONENT UNIT
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (continued)

	<u>TIF</u> <u>East Side</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating loss	<u>\$ (3,924,543)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Changes in assets and liabilities-	
Decrease in:	
Accounts payable	<u>1,729</u>
Total adjustments	<u>1,729</u>
 Net cash used by operating activities	 <u><u>\$ (3,922,814)</u></u>



**STATISTICAL SECTION
(unaudited)**

Tables in the statistical section present detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of the City.

	<u>Pages</u>
<u>Financial Trends</u> - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	105-110
<u>Revenue Capacity</u> - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	111-114
<u>Debt Capacity</u> - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	115-120
<u>Demographic and Economic Information</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	121-122
<u>Operating Information</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	123-127

Table 1

CITY OF PLANO, TEXAS
NET POSITION
LAST TEN FISCAL YEARS
 (accrual basis of accounting)
 (unaudited)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities:										
Net investment in capital assets	\$ 672,747,769	\$663,420,473	\$665,695,098	\$663,597,387	\$728,662,561	\$700,704,326	\$680,315,170	\$650,438,402	\$613,733,146	\$589,409,075
Restricted	51,536,304	50,707,627	46,410,136	1,182,560	3,270,626	5,473,218	4,647,374	2,149,959	1,922,052	216,903
Unrestricted	194,617,363	185,546,080	162,537,262	165,352,118	72,524,094	78,416,391	78,312,580	75,071,790	56,238,723	51,176,536
Total governmental activities net position	\$ 918,901,436	\$899,674,180	\$874,642,496	\$830,132,065	\$804,457,281	\$784,593,935	\$763,275,124	\$727,660,151	\$671,893,921	\$640,802,514
Business-type activities:										
Net investment in capital assets	362,997,446	\$363,340,513	\$362,757,006	\$367,024,467	\$383,531,217	\$376,593,433	\$370,233,734	\$356,802,993	\$350,430,598	\$347,518,646
Restricted	2,375,886	2,671,383	2,514,172	2,639,954	3,911,737	6,588,596	4,735,897	6,532,464	5,306,823	6,766,092
Unrestricted	88,538,490	78,609,397	81,237,936	57,584,753	25,620,288	25,092,659	19,637,859	24,893,803	18,175,790	15,882,295
Total business-type activities net position	453,911,822	\$444,621,293	\$446,509,114	\$427,249,174	\$413,063,242	\$408,274,688	\$394,607,490	\$388,229,260	\$373,913,211	\$370,167,033
Primary government:										
Net investment in capital assets	\$ 1,035,745,215	\$1,026,760,986	\$1,028,452,104	\$1,030,621,854	\$1,112,193,778	\$1,077,297,759	\$1,050,548,904	\$1,007,241,395	\$964,163,744	\$936,927,721
Restricted	53,912,190	53,379,010	48,924,308	3,822,514	7,182,363	12,061,814	9,383,271	8,682,423	7,228,875	6,982,995
Unrestricted	283,155,853	264,155,477	243,775,198	222,936,871	98,144,382	103,509,050	97,950,439	99,965,593	74,414,513	67,058,831
Total primary government net position	\$ 1,372,813,258	\$1,344,295,473	\$1,321,151,610	\$1,257,381,239	\$1,217,520,523	\$1,192,868,623	\$1,157,882,614	\$1,115,889,411	\$1,045,807,132	\$1,010,969,547

105 Source: Comprehensive Annual Financial Report

Table 2

**CITY OF PLANO, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(unaudited)**

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Expenses										
Governmental activities:										
General government	\$22,902,283	\$23,945,434	\$17,854,055	\$18,468,819	\$14,360,212	\$9,052,498	\$12,820,474	\$12,869,160	\$9,610,588	\$12,512,878
Administrative services	8,715,712	7,925,435	7,595,755	7,799,815	8,294,111	8,423,416	7,814,137	7,249,106	6,793,122	5,768,394
Police	70,839,690	68,056,743	66,433,966	66,061,326	65,225,173	68,433,179	60,136,573	52,661,945	52,064,166	48,243,055
Fire	48,085,904	45,680,603	44,652,064	43,654,787	44,279,959	44,201,284	39,368,057	40,171,670	33,765,963	30,628,041
Libraries	10,268,273	9,765,576	10,136,834	10,295,418	11,104,945	11,765,263	10,560,624	9,616,271	8,921,361	9,061,682
Development	28,041,761	24,286,697	24,693,554	18,945,171	19,829,365	20,447,190	19,508,839	18,482,899	17,415,770	16,295,697
Public services and operations	6,372,030	5,469,346	5,602,338	5,662,869	5,645,771	5,402,333	5,213,097	5,069,129	4,760,409	4,879,335
Parks and recreation	28,605,874	26,999,247	25,773,639	27,219,522	26,170,315	26,134,622	22,645,606	20,491,397	19,220,854	17,705,076
Public works	31,256,009	32,261,282	30,868,916	34,002,485	28,025,006	27,944,393	26,677,227	25,864,753	25,047,789	24,743,556
Technology services	15,485,073	14,144,322	14,738,189	13,806,148	14,008,840	13,686,048	12,951,258	11,113,407	12,319,110	11,963,912
Other	-	-	-	1,963,496	5,480,962	7,401,221	6,577,443	858,379	633,447	752,988
Interest on Long-Term Debt	16,606,292	13,546,098	13,821,383	14,089,411	14,640,081	14,625,019	12,503,980	12,009,766	9,882,495	13,907,340
Unallocated depreciation	-	-	-	111,959	96,934	102,199	100,907	93,337	37,954	38,323
Total governmental activities expenses	287,178,901	272,060,783	262,170,693	262,081,226	257,261,674	257,618,665	236,877,822	216,551,219	200,473,028	196,500,277
Business-type activities:										
Water and sewer	108,229,423	108,565,144	101,645,618	97,546,366	96,352,987	83,264,179	78,413,719	79,400,088	74,996,817	71,292,512
Environmental waste services	22,343,541	23,342,162	23,431,488	21,163,351	21,354,795	21,863,854	19,298,289	18,346,330	17,775,614	15,856,929
Municipal drainage	4,475,248	4,223,993	3,952,974	4,051,080	3,843,011	3,530,079	3,429,488	3,118,453	3,012,858	2,895,673
Civic center	6,287,787	6,098,248	5,889,739	6,393,145	7,331,173	7,311,505	6,416,054	5,751,129	5,488,081	5,075,801
Municipal golf course	1,021,602	985,133	231,640	718,046	870,436	1,000,257	885,158	935,483	1,052,789	1,188,468
Property management	-	-	-	59,678	32,053	39,291	78,759	25,940	66,746	86,193
Recreation revolving	3,326,229	3,226,272	3,176,716	3,216,311	3,191,594	3,096,166	2,642,687	2,436,064	2,471,405	2,409,349
Downtown center development	9,889	9,327	55,683	47,918	47,917	46,176	46,784	43,356	42,668	42,668
Total business-type activities expenses	145,693,723	146,430,279	136,383,858	133,195,895	133,023,966	120,151,507	111,210,938	110,056,843	104,905,978	98,847,593
Total primary government expenses	\$432,872,624	\$418,491,062	\$400,554,551	\$385,277,121	\$390,285,640	\$377,770,172	\$348,088,760	\$326,608,062	\$305,379,006	\$295,347,870
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$5,913,645	\$5,561,420	\$4,739,503	\$1,394,826	\$994,964	\$1,634,183	\$1,009,164	\$1,056,168	\$1,123,970	\$896,238
Administrative services	11,515	8,200	-	-	-	-	-	-	-	-
Police	16,518,724	16,242,970	15,458,080	15,429,740	15,344,518	12,939,924	12,413,238	12,839,712	11,401,502	12,162,718
Fire	4,549,906	4,461,129	3,630,026	3,882,667	4,161,383	3,801,412	3,446,175	3,396,538	3,114,030	2,807,624
Libraries	467,501	449,743	473,956	500,514	545,755	453,572	496,697	478,457	415,128	413,414
Development	6,129,225	5,274,987	4,833,730	3,990,274	3,175,176	4,686,571	5,124,766	7,038,776	5,363,885	4,849,896
Public services and operations	1,473,792	1,431,446	1,319,479	1,333,016	1,277,357	1,150,449	1,016,193	1,005,080	900,055	882,984
Parks and recreation	4,534,559	4,528,827	4,179,352	4,058,923	3,952,244	3,685,465	2,357,306	2,629,899	2,088,269	2,269,333
Public works	112,267	175,256	194,348	247,408	40,592	104,028	84,217	93,534	670,985	115,206
Technology services	2,930,541	2,796,312	2,626,768	2,870,243	2,882,354	2,590,036	2,459,419	2,315,210	2,713,243	1,411,457
Operating grants and contributions	14,058,293	10,244,037	5,624,013	6,858,965	7,430,737	4,773,881	4,592,308	9,695,987	4,419,525	3,979,053
Capital grants and contributions	8,576,392	5,158,140	13,736,398	20,765,810	10,939,098	9,654,400	13,499,864	16,672,181	11,494,632	9,479,363
Total governmental activities program revenues	65,276,360	56,332,467	56,815,653	61,332,386	50,744,178	45,473,921	46,499,347	57,221,542	43,705,224	39,267,286

Table 2
(continued)

CITY OF PLANO, TEXAS
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(unaudited)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Business-type activities:										
Charges for services:										
Water and sewer	\$121,115,371	\$114,415,670	\$128,109,639	\$116,516,442	\$108,076,442	\$100,049,904	\$83,598,039	\$90,197,835	\$80,490,282	\$75,116,766
Environmental waste services	16,403,721	16,096,610	16,368,530	15,616,880	15,101,758	14,772,782	14,196,523	12,784,020	12,239,098	11,926,172
Municipal drainage	6,292,462	5,208,675	5,228,986	5,161,087	5,050,406	4,995,106	4,986,648	4,918,531	4,653,546	4,684,635
Civic center	1,759,911	1,812,576	1,822,231	2,180,520	2,439,129	2,693,882	2,589,358	2,414,989	2,203,629	1,968,913
Municipal golf course	994,125	993,533	65,906	600,919	792,753	846,096	823,353	907,325	1,009,294	905,720
Property management	-	-	9,967	7,594	42,309	72,567	81,587	85,789	84,468	74,301
Recreation revolving	3,820,358	3,870,482	3,347,434	3,545,142	3,325,754	3,060,725	2,765,100	2,656,865	2,600,095	2,591,140
Downtown center development	67,928	67,828	68,128	68,128	68,127	68,127	68,127	68,127	67,679	67,879
Operating grants and contributions	358,588	1,070,468	1,568,388	60,194	339,804	60,609	289,052	22,828	259,951	15,107
Capital grants and contributions	4,254,902	2,078,980	1,377,582	3,721,845	5,128,295	7,354,169	7,991,489	10,048,819	7,762,146	6,746,298
Total business-type activities program revenues	155,067,366	145,554,822	157,966,791	147,478,751	140,364,460	133,993,967	117,389,276	124,105,128	111,370,188	104,096,931
Total primary government program revenues	\$220,343,726	\$201,887,289	\$214,782,444	\$208,811,137	\$191,108,638	\$179,467,888	\$163,888,623	\$181,326,670	\$155,075,412	\$143,364,217
Net (Expense) Revenue	(221,902,541)	(215,728,316)	(205,355,040)	(200,748,840)	(206,517,496)	(212,144,744)	(190,378,475)	(159,329,677)	(156,767,804)	(157,232,991)
Governmental Activities	9,373,643	(875,457)	19,582,933	14,282,856	7,340,494	13,842,460	6,178,338	14,048,285	6,464,210	5,249,338
Business-type Activities	(212,528,898)	(216,603,773)	(185,772,107)	(186,465,984)	(199,177,002)	(196,302,284)	(184,200,137)	(145,281,392)	(150,303,594)	(151,993,653)
General revenues and transfers										
Governmental activities:										
Property taxes	\$133,922,409	\$130,761,336	\$128,274,660	\$129,741,125	\$127,265,332	\$123,054,998	\$114,157,316	\$104,809,088	\$100,094,935	\$97,679,362
Sales taxes	66,831,243	70,355,058	62,441,697	58,652,787	56,064,538	62,122,119	61,573,210	65,320,897	52,251,009	49,602,196
Mixed drink taxes	1,277,913	1,061,390	1,140,818	1,103,815	997,051	1,003,932	983,663	814,346	680,135	613,182
Other taxes	398,357	167,773	206,389	77,968	118,580	360,115	225,445	215,439	135,574	129,814
Franchise fees	23,283,089	22,668,521	23,220,388	22,361,082	23,995,388	23,022,217	22,463,447	22,114,560	19,200,896	19,226,216
Investment income	973,519	2,926,435	4,756,044	3,473,366	4,632,949	10,663,028	13,985,970	9,914,048	3,568,018	3,797,449
Transfers	12,443,267	12,819,487	29,825,475	11,013,481	13,307,004	13,217,146	12,604,397	11,907,529	11,938,644	10,274,617
Total governmental activities	241,129,797	240,760,000	249,865,471	226,423,624	226,380,842	233,463,555	225,993,448	215,095,907	187,869,211	181,322,866
Business-type activities:										
Hotel/Motel tax	5,095,504	4,669,257	4,722,431	4,088,810	3,951,890	4,909,061	4,741,492	4,416,422	3,423,055	3,076,824
Franchise fees	7,068,059	6,498,108	6,761,347	6,286,201	6,198,973	6,721,464	6,259,512	5,876,771	5,254,809	5,021,716
Investment income	196,590	639,758	795,789	531,546	604,201	1,411,359	1,803,285	1,882,100	542,748	745,804
Transfers	(12,443,267)	(12,819,487)	(12,602,560)	(11,013,481)	(13,307,004)	(13,217,146)	(12,604,397)	(11,907,529)	(11,938,644)	(10,274,617)
Total business-type activities	(83,114)	(1,012,364)	(322,993)	(96,924)	(2,551,940)	(175,262)	199,892	267,764	(2,718,032)	(1,430,273)
Total primary government	\$241,046,683	\$239,747,636	\$249,542,478	\$226,326,700	\$223,828,902	\$233,288,293	\$226,193,340	\$215,363,671	\$185,141,179	\$179,892,563
Change in Net Position	\$19,227,256	\$25,031,684	\$44,510,431	\$25,674,784	\$19,863,346	\$21,318,811	\$35,614,973	\$55,766,230	\$31,091,407	\$24,089,865
Governmental activities	9,290,529	(1,887,821)	19,259,940	14,185,932	4,788,554	13,667,198	6,378,230	14,316,049	3,746,178	3,819,065
Business-type activities	\$28,517,785	\$23,143,863	\$63,770,371	\$39,860,716	\$24,651,900	\$34,986,009	\$41,993,203	\$70,082,279	\$34,837,585	\$27,908,930

Source: Comprehensive Annual Financial Report

CITY OF PLANO, TEXAS
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)
 (unaudited)

	Fiscal year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Fund										
Nonspendable	\$ 152,616	\$ 189,920	\$ 176,588	\$ 2,321,839	\$ 6,976,517	\$ 6,678,087	\$ 7,015,867	\$ 7,539,035	\$ 7,818,018	\$ 8,030,656
Assigned	3,467,826	2,579,810	3,110,127	4,604,162	4,055,302	2,683,725	1,566,433	2,776,694	2,283,707	3,718,284
Unassigned	52,689,982	50,197,033	41,547,010	34,474,576	31,712,311	35,379,734	37,101,360	38,488,933	29,122,461	27,747,994
Total general fund	\$ 56,310,424	\$ 52,966,763	\$ 44,833,725	\$ 41,400,577	\$ 42,744,130	\$ 44,741,546	\$ 45,683,660	\$ 48,804,662	\$ 39,224,186	\$ 39,496,934
All Other Governmental Funds										
Nonspendable	\$ 22,830	\$ 905	\$ 4,405	\$ -	\$ 2,680	\$ 6,195	\$ 2,702	\$ 4,490	\$ 980,407	\$ 958,260
Restricted	94,919,165	93,888,376	80,004,218	61,975,246	85,435,605	74,471,250	56,380,230	35,828,799	39,285,018	25,978,787
Committed	26,320,350	20,280,369	16,052,538	-	-	-	-	-	-	-
Assigned	69,940,931	63,918,355	59,782,814	71,516,720	61,199,709	76,924,976	61,357,467	73,919,423	45,872,910	42,363,802
Unassigned	-	-	-	(374,071)	-	-	-	-	(19,468)	-
Total all other governmental funds	\$ 191,203,276	\$ 178,088,005	\$ 155,843,975	\$ 133,117,895	\$ 146,637,994	\$ 151,402,421	\$ 117,740,399	\$ 109,752,712	\$ 86,118,867	\$ 69,300,849

Source: Comprehensive Annual Financial Report

CITY OF PLANO, TEXAS
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

Table 4

(modified accrual basis of accounting)
 (unaudited)

	Fiscal year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues:										
Taxes:										
Property taxes	\$124,453,986	\$121,496,666	\$117,691,853	\$121,312,517	\$119,588,563	\$114,494,640	\$107,059,153	\$97,121,351	\$93,311,613	\$91,655,523
Other taxes	70,185,140	71,089,176	63,851,345	59,176,584	57,577,341	63,266,376	63,425,218	59,581,037	53,007,928	50,289,482
Franchise fees	22,455,605	21,895,025	22,770,634	21,886,667	23,586,443	22,628,847	22,039,441	21,720,865	19,200,896	19,226,216
Fines and forfeitures	11,584,047	12,111,722	10,949,125	10,912,913	10,982,616	9,167,406	9,822,913	10,125,683	8,961,337	9,806,522
Contributions	7,912,545	7,195,450	7,161,721	10,691,912	5,206,878	3,845,932	306,924	1,081,788	3,826,173	2,017,253
Rollback taxes	704,467	896,012	172,594	63,296	263,577	1,134,487	1,172,609	735,757	223,159	205,506
Licenses and permits	8,514,993	6,976,693	6,619,204	5,763,535	4,786,291	5,235,695	5,524,955	6,800,126	5,195,516	5,131,810
Intragovernmental	9,246,857	8,354,150	8,879,036	8,211,958	7,739,588	7,276,212	6,399,935	6,592,673	6,235,373	5,851,135
Intergovernmental	8,378,604	5,695,397	12,269,550	7,236,142	7,118,445	3,432,643	3,915,812	8,744,104	3,898,076	2,983,278
Fees for services	15,626,146	15,654,770	13,535,139	13,769,089	13,808,677	13,488,581	10,476,645	11,177,263	9,705,325	8,846,147
Assessments	13,512	56,776	157,805	88,375	10,094	25,465	99,741	443,672	202,427	197,763
Investment income	803,395	2,323,962	3,932,542	2,884,604	3,988,091	8,420,799	10,779,409	7,777,156	2,727,800	3,019,984
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	21,000
Miscellaneous	2,715,685	1,574,428	1,292,782	1,398,742	-	1,909,910	1,407,342	4,865,976	1,262,983	1,111,417
Total Revenues	282,594,982	275,320,227	269,283,330	263,396,334	257,093,223	254,326,993	242,430,097	236,767,451	207,758,606	200,363,036
Expenditures:										
Current:										
General government	22,100,556	23,684,196	21,355,266	392,129	613,652	878,675	1,255,206	1,309,980	577,990	2,764,025
Administrative services	8,429,725	7,998,091	7,978,998	7,901,744	8,239,334	8,208,019	7,916,611	7,282,215	6,892,456	6,312,095
Police	69,419,105	66,547,202	65,618,061	65,289,730	63,987,283	61,831,212	59,114,102	53,618,495	51,031,849	47,219,455
Fire	45,723,609	44,454,375	43,239,799	42,984,135	43,080,441	41,361,437	39,096,906	40,124,063	33,650,136	29,026,018
Libraries	9,163,013	9,146,500	9,392,127	9,926,819	10,314,568	10,467,040	10,139,905	9,238,861	8,705,346	8,564,913
Development	27,163,001	24,417,148	24,830,560	19,694,309	19,924,444	19,635,957	19,644,186	18,420,446	17,233,160	16,078,528
Public services and operations	6,204,948	5,515,414	5,653,648	5,634,193	5,757,144	5,377,281	5,403,953	5,063,124	4,786,528	4,548,593
Parks and recreation	19,376,076	18,729,207	18,792,674	19,909,716	21,407,832	20,681,818	18,785,397	16,709,740	15,891,574	13,961,744
Environmental waste services	664,613	875,569	1,284,956	88,202	300,339	53,576	258,275	19,845	215,025	14,194
Public works	5,931,011	5,327,481	5,538,454	5,592,600	5,840,246	5,820,027	5,764,590	5,273,610	5,395,278	4,948,866
Technology services	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital outlay	45,403,651	33,542,010	47,374,962	64,827,368	60,362,017	54,679,984	68,000,143	49,933,401	44,443,506	35,349,894
Interest and fiscal charges	175,051	105,385	-	-	-	-	-	-	-	-
Debt service:										
Principal retirement	30,335,000	28,990,000	28,405,000	27,650,000	25,645,000	23,510,000	21,020,000	20,510,000	19,407,991	18,187,142
Interest and fiscal charges	13,902,230	14,219,545	14,128,251	14,553,158	15,037,063	14,598,200	12,837,888	12,154,302	10,669,530	13,527,706
Bond accretion	-	-	-	-	-	-	-	-	-	-
Total Expenditures	304,991,589	284,552,123	294,592,756	312,253,966	308,119,089	294,369,646	295,572,881	258,039,159	237,265,722	214,250,489
Deficiency Of Revenues	(22,396,607)	(9,231,896)	(25,309,426)	(48,857,632)	(51,025,866)	(40,042,653)	(53,142,784)	(21,271,708)	(29,507,116)	(13,887,453)
Over Expenditures	-	-	-	-	-	-	-	-	-	-

Table 4
(continued)

CITY OF PLANO, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(unaudited)

	Fiscal year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Other Financing										
Sources:										
Proceeds from sale of bonds	22,175,000	25,860,000	21,400,000	22,615,000	29,315,000	58,370,000	46,675,000	44,690,000	37,190,000	-
Bond proceeds-refunding	39,750,000	20,540,000	-	16,633,613	12,370,000	-	-	-	78,380,000	-
Premium on sale of bonds	11,439,780	3,820,972	114,918	444,228	250,350	925,415	1,162,822	1,615,017	5,866,266	-
Discount on sale of bonds	-	(253,786)	-	-	-	-	-	(350,017)	(200,473)	-
Escrow payment-refunding	(48,059,266)	(22,783,832)	-	(16,777,204)	(12,428,331)	-	-	-	(84,067,431)	-
Sale of land	144,020	-	-	426,129	-	-	-	-	336,536	-
Disbursements from component units	-	-	1,793,418	-	-	-	-	-	-	-
Transfer of assets from Plano Economic Development Board	-	-	16,052,538	-	-	-	-	-	-	-
Operating transfers in	26,993,051	23,893,031	24,366,126	21,898,253	25,390,773	24,276,733	23,414,508	23,687,190	22,349,005	21,611,533
Operating transfers out	(13,587,046)	(11,467,421)	(11,762,012)	(11,246,039)	(10,633,769)	(10,809,587)	(13,242,861)	(15,156,161)	(13,801,517)	(14,724,298)
Total Other Financing	38,855,539	39,608,964	51,964,988	33,993,980	44,264,023	72,762,561	58,009,469	54,486,029	46,052,386	6,887,235
Sources	16,458,932	30,377,068	26,655,562	(14,863,652)	(6,761,843)	32,719,908	4,866,685	33,214,321	16,545,270	(7,000,218)
Net change in fund balances										
Debt service as a percentage of noncapital expenditures	17.1%	17.2%	17.2%	17.1%	16.4%	15.9%	14.9%	15.7%	16.1%	17.7%

Table 5

**CITY OF PLANO, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF
 TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 (unaudited)**

Fiscal Year	Estimated Market Value			Less:		Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property Residential	Real Property Non-Residential	Non-Real Property Personal	Tax-Exempt Property			
2004	15,881,648,854	6,294,650,068	2,266,621,779	4,044,250,374	20,398,670,327	0.4535	
2005	16,332,126,225	6,546,216,987	2,242,943,854	4,251,552,256	20,869,734,810	0.4535	
2006	16,979,745,491	6,758,241,962	2,255,993,450	4,344,715,518	21,649,265,385	0.4535	
2007	17,812,371,500	7,138,331,140	2,375,828,520	4,497,389,848	22,829,141,312	0.4735	
2008	18,778,466,676	7,916,064,395	2,475,080,029	4,658,110,425	24,511,500,675	0.4735	
2009	19,441,887,373	8,552,440,842	2,907,734,613	5,116,747,520	25,785,315,308	0.4735	
2010	19,469,820,194	8,372,599,454	2,838,415,401	5,173,616,893	25,507,218,156	0.4886	
2011	19,221,382,580	7,932,502,481	2,745,292,364	5,218,278,720	24,680,898,705	0.4886	
2012	19,444,538,595	8,054,393,555	2,740,588,934	5,225,477,405	25,014,043,679	0.4886	
2013	19,521,767,361	8,525,544,346	2,973,730,987	5,373,537,781	25,647,504,913	0.4886	

Source: City of Plano Budget Department and Collin County Central Appraisal District based on original tax roll
Note: Real, Personal and Tax-Exempt breakout of Net Adjustments provided by Kenneth L. Maun, Tax Assessor/Collector, is unavailable.

Table 6

CITY OF PLANO, TEXAS
 PROPERTY TAX RATES/ASSESSMENT RATIOS -
 ALL DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN FISCAL YEARS
 (unaudited)

Fiscal Year (1)	City of Plano			Plano			Allen			Collin County			Frisco			Lewisville			Denton County			Collin College								
	General Fund	Debt Service Fund	Rate	Assessment Ratio	Rate	Assessment Ratio	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	Rate	School District	Assessment Ratio	
2004	0.2908	0.1627	0.4535	100	1.7334	100	1.93	100	0.250	100	1.558	100	1.7700	100	0.2470	100	0.0920	100	1.7700	100	0.2550	100	0.0910	100	1.7700	100	0.2460	100	0.0890	100
2005	0.2810	0.1725	0.4535	100	1.7334	100	1.91	100	0.250	100	1.630	100	1.7700	100	0.2550	100	0.0910	100	1.7700	100	0.2550	100	0.0910	100	1.7700	100	0.2460	100	0.0890	100
2006	0.2888	0.1647	0.4535	100	1.7334	100	1.91	100	0.250	100	1.580	100	1.7700	100	0.2460	100	0.0890	100	1.7700	100	0.2460	100	0.0890	100	1.7700	100	0.2460	100	0.0890	100
2007	0.3080	0.1655	0.4735	100	1.5784	100	1.78	100	0.245	100	1.580	100	1.6400	100	0.2320	100	0.0880	100	1.6400	100	0.2320	100	0.0880	100	1.6400	100	0.2320	100	0.0880	100
2008	0.3210	0.1525	0.4735	100	1.2680	100	1.47	100	0.245	100	1.350	100	1.3800	100	0.2360	100	0.0800	100	1.3800	100	0.2360	100	0.0800	100	1.3800	100	0.2360	100	0.0800	100
2009	0.3268	0.1467	0.4735	100	1.3030	100	1.47	100	0.243	100	1.370	100	1.3800	100	0.2360	100	0.0860	100	1.3800	100	0.2360	100	0.0860	100	1.3800	100	0.2360	100	0.0860	100
2010	0.3284	0.1602	0.4886	100	1.3284	100	1.54	100	0.243	100	1.390	100	1.4087	100	0.2500	100	0.0860	100	1.4087	100	0.2500	100	0.0860	100	1.4087	100	0.2500	100	0.0860	100
2011	0.3135	0.1751	0.4886	100	1.3534	100	1.54	100	0.240	100	1.390	100	1.4267	100	0.2739	100	0.0863	100	1.4267	100	0.2739	100	0.0863	100	1.4267	100	0.2739	100	0.0863	100
2012	0.3149	0.1737	0.4886	100	1.3734	100	1.67	100	0.240	100	1.420	100	1.4260	100	0.2774	100	0.0863	100	1.4260	100	0.2774	100	0.0863	100	1.4260	100	0.2774	100	0.0863	100
2013	0.3192	0.1694	0.4886	100	1.3734	100	1.67	100	0.240	100	1.460	100	1.4530	100	0.2829	100	0.0836	100	1.4530	100	0.2829	100	0.0836	100	1.4530	100	0.2829	100	0.0836	100

(1) For School Districts, fiscal years ended on August 31 and include the County Education District tax rate.

NOTE: Property tax rates are levied per \$100 assessed valuation.

Sources: Representatives of the various taxing jurisdictions.

Table 7
CITY OF PLANO, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

Name of Taxpayer	2013			2004		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation
Oncor Electric Delivery Company	\$ 198,889,412	1	0.78%	\$ 167,338,977	1	0.82%
J C Penney Inc	164,974,971	2	0.65%	159,977,471	2	0.78%
Bank Of America NA	122,952,041	3	0.48%			
Legacy Campus LP	113,967,727	4	0.45%			
KBSIII Legacy Town Center LLC	109,100,000	5	0.43%			
HSP Of Texas Inc	104,717,877	6	0.41%			
United Dominion Realty LP	101,764,000	7	0.40%			
Willow Bend Assoc LP	98,000,000	8	0.38%	105,140,788	6	0.51%
Electronic Data Systems Corporation	97,375,778	9	0.38%	124,527,452	3	0.61%
Ericsson Inc	96,756,777	10	0.38%			
EDS Information Services LLC				117,701,972	4	0.58%
DSC Telecom LP				108,281,094	5	0.53%
Dallas Morning News LP				96,695,103	7	0.47%
Alcatel USA Sourcing LP				88,705,487	8	0.43%
Tollway/121 Partners LTD				74,760,767	9	0.37%
Texas Instruments Inc				68,898,691	10	0.34%
	<u>\$ 1,208,498,583</u>		<u>4.74%</u>	<u>\$ 1,112,027,802</u>		<u>5.44%</u>

Source: Collin County Appraisal District

Table 8
CITY OF PLANO, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Total Tax Levy	Collection Current Year's Taxes During Period	Collections Transferred to TIF Component Units	Total Current Year Collections	Percent of Levy Collected During Fiscal Period	Collections in Subsequent Years	Total Tax Collections	Accumulated Delinquent Taxes	Ratio of Total Tax Collections to Current Levy
2004	92,724,955	90,573,604	1,349,783	91,923,387	99.1	718,149	92,641,536	77,560	99.91
2005	94,735,250	92,286,096	1,455,736	93,741,832	99.0	901,951	94,643,783	83,419	99.90
2006	98,580,157	95,754,030	1,588,800	97,342,830	98.7	1,138,088	98,480,918	91,467	99.90
2007	108,186,053	105,461,839	1,870,213	107,332,052	99.2	748,210	108,080,262	99,239	99.90
2008	116,214,292	113,215,333	2,127,954	115,343,287	99.3	696,257	116,039,544	105,791	99.85
2009	121,434,014	118,459,942	2,205,306	120,665,248	99.4	525,577	121,190,825	174,748	99.80
2010	123,231,506	120,537,005	1,976,550	122,513,555	99.4	516,708	123,030,263	243,189	99.84
2011 *	119,311,553	117,076,366	1,740,962	118,817,328	99.6	244,294	119,061,622	201,243	99.79
2012	121,179,947	120,112,398	682,096	120,794,494	99.7	51,341	120,845,835	249,931	99.72
2013	124,539,135	123,491,655	765,800	124,257,455	99.8	-	124,257,455	334,112	99.77

* 2011 Total Levy has been reduced by \$29,552 refund for tax abatement.

Table 9

CITY OF PLANO, TEXAS
 RATIO OF OUTSTANDING DEBT BY TYPE
 LAST TEN FISCAL YEARS
 (unaudited)

Fiscal Year	Governmental Activities		Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General		Water and Sewer Revenue Bonds	Municipal Drainage Revenue Bonds	Total			
	Obligation Bonds and Certificates of Obligation	Tax Anticipation Notes						
2004	234,577,991	9,115,000	15,555,143	19,325,000	278,573,134	3.34	1,132	
2005	252,290,000	5,900,000	12,988,168	21,445,000	292,623,168	3.43	1,176	
2006	276,470,000	2,555,000	10,472,042	21,730,000	311,227,042	3.28	1,225	
2007	291,125,000	11,000,000	8,030,000	22,475,000	332,630,000	3.24	1,291	
2008	310,580,000	26,405,000	5,750,000	23,170,000	365,905,000	3.37	1,399	
2009	311,790,000	28,860,000	3,895,000	23,490,000	368,035,000	3.40	1,393	
2010	311,295,000	23,990,000	1,955,000	25,650,000	362,890,000	3.70	1,369	
2011	309,340,000	18,940,000	695,000	23,815,000	352,790,000	3.47	1,345	
2012	310,530,000	13,695,000	365,000	21,850,000	346,440,000	3.41	1,314	
2013	304,595,000	8,260,000	-	19,815,000	332,670,000	3.02	1,251	

Note: See Table 15 for personal income and population data.

Table 10

CITY OF PLANO, TEXAS
 RATIO OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS
 (unaudited)

Fiscal year	General Obligation Bonds and Certificates of Obligation	Percentage of Actual Taxable Value	Per Capita
2004	235,814,565	1.15	958
2005	251,578,682	1.20	1,011
2006	276,639,689	1.27	1,089
2007	291,948,534	1.28	1,133
2008	310,023,640	1.26	1,186
2009	312,577,665	1.22	1,183
2010	311,957,903	1.22	1,177
2011	309,911,150	1.28	1,182
2012	312,655,329	1.26	1,185
2013	315,846,448	1.24	1,188

Note: See Table 5 for property value data.

Note: See Table 15 for population data.

Table 11

CITY OF PLANO, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2013
(unaudited)

Taxing Body	Net General Bonded Debt	Percentage of Debt Applicable to Area	City of Plano Share of Debt
City of Plano	\$ 306,368,017	100.00%	\$ 306,368,017
Total direct debt	306,368,017		306,368,017
Plano Independent School District	949,362,419	70.14%	665,882,801
Collin County	393,350,000	34.13%	134,250,355
Denton County	596,245,000	1.63%	9,718,794
Frisco Independent School District	1,505,382,454	13.66%	205,635,243
Allen Independent School District	518,228,037	0.91%	4,715,875
Lewisville Independent School District	1,232,045,715	4.25%	52,361,943
Collin College	33,939,083	34.13%	11,583,409
Total overlapping debt	5,228,552,708		1,084,148,419
Total direct and overlapping bonded debt	\$ 5,534,920,725		\$ 1,390,516,436
Ratio of overlapping bonded debt to taxable assessed valuation (valued at 100% of market value)			5.66%
Per capita overlapping bonded debt			\$ 5,272

Sources: For net bonded debt, representatives (business manager or finance officer) of the taxing jurisdictions. For percentage of debt applicable to City, the Municipal Advisory Council of Texas.

Table 12

CITY OF PLANO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2013
(unaudited)

As a home rule city, the City of Plano is not limited by the law in the amount of debt it may issue. The City's Charter (Section 9.18) states

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and the general laws of the State of Texas. The City Council shall also have the power to levy occupation taxes on such occupations as consistent with the general laws of the State of Texas.

Article II, Section 5 of the State of Texas Constitution states in part:

...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city.

The tax rate at October 1, 2012 is \$0.4886 per \$100.00 with assessed valuation at 100% of market value.

CITY OF PLANO, TEXAS
SCHEDULE OF REVENUE BOND COVERAGE - WATER AND SEWER BONDS
LAST TEN FISCAL YEARS
(unaudited)

Table 13

Fiscal Year	Total Operating Revenue	Direct Operating Expense	Net Revenue Available for Debt Service	Average Annual Debt Service Requirements			
				Principal	Interest	Total	
2004	74,706,630	54,579,731	20,126,899	1,568,586	414,900	1,983,486	10.15
2005	80,074,804	58,161,700	21,913,104	1,456,617	318,752	1,775,369	12.34
2006	89,735,898	61,879,529	27,856,369	1,322,784	218,834	1,541,618	18.07
2007	83,223,811	61,514,435	21,709,376	1,357,183	143,305	1,500,488	14.47
2008	99,931,712	64,224,159	35,707,553	1,169,492	107,551	1,277,043	27.96
2009	107,388,857	77,222,182	30,166,675	994,468	73,915	1,068,383	28.24
2010	116,274,847	77,198,970	39,075,877	670,286	40,269	710,555	54.99
2011	127,990,851	80,214,600	47,776,251	362,609	22,122	384,731	124.18
2012	114,265,966	87,746,758	26,519,208	398,182	15,927	414,109	64.04
2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: Direct operating expense excludes depreciation and charges in lieu of taxes.

Note: Water and sewer bonds were paid off in fiscal year 2013.

CITY OF PLANO, TEXAS
SCHEDULE OF REVENUE BOND COVERAGE - MUNICIPAL DRAINAGE BONDS
LAST TEN FISCAL YEARS
(unaudited)

Table 14

Fiscal Year	Gross Revenue	Operating and Maintenance Expense	Gross Revenues Times Expense	Average Annual Debt Service Requirement			
				Principal	Interest	Total	
2004	4,856,102	1,619,998	3.00	1,017,105	426,202	1,443,307	2.24
2005	4,787,315	1,938,716	2.47	1,072,250	398,113	1,470,363	1.94
2006	5,620,198	2,062,502	2.72	1,086,500	392,652	1,479,152	2.41
2007	5,590,039	2,099,427	2.66	1,123,750	397,823	1,521,573	2.29
2008	5,490,072	2,248,948	2.44	1,158,500	403,715	1,562,215	2.07
2009	5,250,108	2,444,101	2.15	1,250,250	436,656	1,686,906	1.66
2010	5,331,169	2,475,433	N/A	1,282,500	421,898	1,704,398	1.68
2011	5,432,677	2,411,295	N/A	1,253,421	387,407	1,640,828	1.84
2012	5,334,131	2,615,205	N/A	1,213,889	356,451	1,570,340	1.73
2013	6,327,655	2,524,631	N/A	1,165,588	325,751	1,491,339	2.55

NOTE: 1995 is the first Fiscal Year of coverage for the bonds. Bond ordinance requires that revenues are at least 1.25 times the average annual debt service for all outstanding bonds. Beginning in Fiscal Year 2010, the City no longer has the requirement related to gross revenues times expense.

**CITY OF PLANO, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS
 (unaudited)**

Table 15

Fiscal Year	DEMOGRAPHICS					Unemployment Rate (%)
	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	PISD School Enrollment		
2004	246,098	8,337,833	33,880	51,244	3.8	
2005	248,912	8,535,705	34,292	51,446	4.4	
2006	254,082	9,491,143	37,355	53,181	4.0	
2007	257,600	10,250,853	39,794	52,997	3.9	
2008	261,500	10,861,901	41,537	53,683	4.8	
2009	264,250	10,813,110	40,920	54,203	7.6	
2010	265,000	9,813,480	37,032	54,939	7.0	
2011	262,200	10,167,592	38,778	55,570	7.4	
2012	263,750	10,162,288	38,530	55,659	5.6	
2013	265,900	11,004,272	41,385	54,735	5.6	

Sources: Population estimates were prepared by the City of Plano. Personal income estimates were obtained from the U.S. Census Bureau for the year 2013. School enrollment figures were provided by the Plano Independent School District (PISD). Unemployment rates were provided by the Texas Workforce Commission.

Table 16

**CITY OF PLANO, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SIX YEARS AGO
(unaudited)**

	2013			2007		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment	
Bank of America Home Loans	8,000	5.45	Countrywide Home Loans	10,762	7.25	
HP Enterprise Services	4,500	3.07	Electronic Data Systems	5,700	3.84	
Capital One	3,175	2.16	JCPenney	4,650	3.13	
JCPenney	3,000	2.04	Perot Systems Corporation	2,732	1.84	
Ericsson	2,650	1.81	Alcatel	2,280	1.54	
Alcatel-Lucent	2,500	1.70	Frito-Lay	2,050	1.38	
Frito-Lay	2,400	1.64	CHC Acquisition Corporation	2,000	1.35	
Dell Services	2,250	1.53	Dr. Pepper/Seven Up Corporation	1,700	1.14	
Texas Health Presbyterian Hospital Plano	1,680	1.14	Presbyterian Hospital of Plano	1,497	1.01	
Medical Center of Plano	1,300	0.89	Medical Center of Plano	1,491	1.00	
Total	31,455	21.43	Total	34,862	23.48	

Sources: Plano Economic Development Board
Sources: Texas Workforce Commission

Table 17

**CITY OF PLANO, TEXAS
 FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS
 (unaudited)**

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government	96.5	95.0	93.5	54.5	64.5	63.5	65.0	67.0	62.5	63.0
Administrative services	81.5	79.5	79.0	79.5	79.5	86.0	79.0	74.5	77.5	73.0
Police	616.0	606.0	604.5	620.0	651.5	661.0	661.5	622.0	630.5	607.0
Fire	349.0	335.0	334.0	335.0	334.0	335.5	333.0	322.0	298.5	300.5
Libraries	148.5	149.0	159.0	157.0	156.0	172.0	170.0	167.0	161.0	161.5
Development	147.5	148.0	148.0	149.5	159.5	164.0	164.0	174.0	170.0	167.0
Public services and operations	66.5	66.5	67.5	60.5	66.0	64.0	66.5	64.0	71.0	66.5
Parks and recreation	386.0	357.0	342.0	387.5	378.0	376.5	311.5	303.5	299.5	301.5
Public works	61.0	55.0	56.5	64.0	61.5	65.5	61.0	63.0	64.0	62.5
Technology services	50.0	46.0	47.0	49.0	50.0	50.0	47.0	46.0	46.0	41.0
Water and sewer	147.0	146.0	144.5	152.0	153.0	146.5	147.5	139.5	144.5	148.5
Environmental waste services	94.0	95.5	95.5	95.0	93.0	90.5	89.5	85.0	86.5	86.0
Municipal drainage	22.0	22.0	20.0	22.0	19.0	18.0	18.0	18.0	18.5	18.0
Civic center	40.0	40.5	43.0	48.5	50.0	47.5	49.0	46.0	48.0	47.0
Municipal golf course	8.0	8.5	7.0	6.0	7.0	8.0	9.0	9.0	10.0	10.0
Recreation revolving	139.0	160.5	159.0	160.5	169.0	148.0	107.0	111.5	131.0	135.5
Total	2,452.5	2,410.0	2,400.0	2,440.5	2,491.5	2,496.5	2,378.5	2,312.0	2,319.0	2,288.5

Table 18

**CITY OF PLANO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)**

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Administrative Services										
Legal										
Ordinance/resolution review/preparation	237	240	258	266	552	658	677	605	525	500
Human Resources										
Full-time civilian employees	1,330	1,308	1,320	1,349	1,387	1,422	2,050	1,991	1,952	1,840
Accounting										
Payment requests processed	66,076	63,183	65,723	70,850	81,677	86,869	82,630	84,642	76,872	70,000
Police										
Employees (uninformed)	345	340	335	340	341	344	343	335	329	323
Citations	72,507	75,009	60,378	68,598	92,133	87,801	79,224	101,199	93,502	101,804
Public Safety Communications										
911 Calls*	160,196	150,508	150,614	157,277	234,876	228,214	165,194	169,559	168,560	161,332
911 Dispatches*	235,572	239,491	232,981	240,175	229,669	222,252	146,277	150,904	142,993	146,592
Fire										
Employees (uninformed)	333	316	315	313	323	317	319	308	287	282
Fire runs	21,801	20,342	21,040	19,893	20,235	19,665	18,964	18,178	17,085	16,011
EMS runs	14,155	13,293	12,902	12,782	13,693	12,297	11,734	10,786	10,214	9,362
Libraries										
Volumes in collection	811,941	807,343	798,347	757,837	793,073	804,410	761,236	738,939	730,837	686,861
Registered borrowers	205,512	206,550	204,234	200,386	196,093	192,578	173,341	174,970	184,980	176,355
Development										
Building Inspections										
Inspections (all construction)	62,479	58,217	53,890	50,790	52,805	80,600	80,732	91,166	91,401	90,459
New construction permits issued	818	854	1,885	1,010	825	1,718	1,578	1,957	1,608	1,633
Engineering										
New Streets/Alleys paved (miles)	5	2	4	3	2	9	15	12	8	7
New Water lines installed (miles)	21	14	10	23	28	36	46	195	0	39
Public Services and Operations										
Environmental Health										
Inspections	5,898	5,478	4,489	4,554	3,931	3,961	3,909	3,445	3,593	3,476
Animal Control										
Animals impounded	9,152	9,388	7,591	9,616	8,728	8,307	6,241	5,464	6,848	5,413

(continued)

**CITY OF PLANO, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(unaudited)**

Table 18
continued

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Parks and Recreation										
Recreation attendance	2,393,394	2,447,363	2,169,763	2,361,390	2,377,182	2,341,119	1,691,348	1,675,541	1,864,361	1,874,506
Recreation center members	50,476	35,222	21,690	22,246	22,083	38,341	16,371	15,849	16,412	14,815
Public Works										
Streets										
Streets, Alleys, and Sidewalks										
Excavate/Replace (Sq Ft)	1,490,877	975,140	1,639,893	1,377,388	877,475	984,657	1,091,732	945,618	1,234,456	969,279
Water and Sewer										
Water Customers	78,534	78,144	77,720	79,243	77,082	77,440	77,961	77,400	76,305	75,307
Average Daily Water Consumption (gal)	80,928,294	80,284,182	61,740,731	63,893,260	62,645,000	61,657,000	52,211,000	66,758,838	53,531,312	57,239,000
Maximum Storage Capacity (gal)	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000	88,000,000
Environmental Waste Services (residential)										
Refuse collected (tons)	57,191	57,810	62,078	59,530	60,670	62,982	63,154	61,095	66,048	67,187
Bulky waste pickups (tons)	4,600	4,194	5,544	5,142	5,264	5,650	5,240	4,717	4,786	3,118
Recyclables collected (tons)	18,816	18,882	19,216	19,435	19,632	20,867	20,469	20,667	20,449	20,721
Yard trimmings collected (tons)	21,108	19,614	21,139	21,704	21,465	26,836	24,541	19,021	20,649	19,636
Municipal Drainage										
Environmental assessment requests	92	74	70	65	54	82	120	128	99	90
Storm sewer inlets maintained	9,527	9,673	10,483	10,483	10,483	4,139	10,483	10,200	9,800	9,500
Civic Center										
Event days booked and serviced	249	693	883	834	1,145	1,200	1,256	1,205	861	803
Municipal Golf Course										
Rounds of golf played	53,324	50,759	4,902	41,592	54,109	55,004	51,254	55,670	58,917	61,188
Recreation Revolving										
Courses completed	7,172	6,810	6,924	7,046	6,822	6,896	6,504	6,220	6,514	6,005

Source: City Departments

Notes: *911 Calls and 911 dispatches include all calls to 911 which represent both police and fire.

Operating indicators are not available for the general government, technology services, property management or downtown center development functions.

CITY OF PLANO, TEXAS
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (unaudited)

Table 19

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Police										
Number of stations	3	3	3	3	3	3	3	1	1	1
Number of patrol units	128	126	121	143	166	189	135	140	115	109
Number of motorcycle units	6	7	7	6	6	6	8	9	8	9
Fire										
Number of stations	13	13	13	12	11	11	11	10	10	10
Number of fire engines/trucks	22	22	22	22	22	22	21	21	20	19
Number of EMS trucks	10	10	10	10	7	7	8	9	8	8
Libraries										
Number of libraries	5	5	5	5	5	5	5	5	5	5
Development										
Planning										
Streets- Paved (miles)	1,026	1,021	1,019	1,016	1,014	1,012	1,004	990	980	973
Alleys- Paved (miles)	519	519	519	518	517	517	516	515	513	512
Public Services and Operations										
Animal Services										
Animal control trucks	8	8	8	8	8	15	14	11	7	7
Parks and Recreation										
Parks* (acres)	4,002	3,995	3,994	3,936	3,858	3,858	3,858	3,827	3,820	3,809
Athletic fields	179	179	179	179	179	179	175	175	175	175
Playgrounds	69	69	71	71	71	71	68	67	60	68
Recreation centers	4	4	4	4	5	5	5	4	4	3
Tennis centers	1	1	1	1	1	1	1	1	1	1
Senior centers	1	1	1	1	1	1	1	1	1	1
Aquatic/Natorium	9	9	9	9	9	9	4	3	3	3
Public Works										
Traffic signals	219	219	216	215	212	211	207	205	203	197

(continued)

**CITY OF PLANO, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Table 19
(continued)

Function/Program	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Water and Sewer										
Water mains (miles)	1,384	1,373	1,367	1,362	1,351	1,335	1,317	1,295	1,268	1,248
Sanitary sewers (miles)	1,019	1,014	1,009	1,007	1,001	999	992	981	968	959
Fire hydrants	14,817	14,677	14,604	14,516	14,369	14,109	13,840	13,555	13,224	12,906
Environmental Waste Services										
Collection trucks	50	50	48	45	45	45	42	38	37	NA
Municipal Drainage										
Storm sewers (miles)	673	668	665	662	656	646	635	622	467	600
Civic Center										
Civic Centers	1	1	1	1	1	1	1	1	1	1

Source: City Departments

Notes: N/A - Data not available.

*Includes Golf Course

Capital asset indicators are not available for the general government, administrative services, property management, recreation revolving or downtown center development functions



CITY OF PLANO, TEXAS

OMB Circular A-133 Single Audit – Federal and State Awards

Fiscal Year Ended September 30, 2013



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

The Honorable Mayor and Members of the City Council
The City of Plano, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plano, Texas (the City) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 8, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those



provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Dallas, Texas
January 8, 2014



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards Required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and State of Texas Single Audit Circular

The Honorable Mayor and Members of the City Council
The City of Plano, Texas

Report on Compliance for Each Major Federal Program

We have audited the City of Plano, Texas' (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the State of Texas Single Audit Circular that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2013. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the State of Texas Single Audit Circular (SAC). Those standards, OMB Circular A-133 and SAC, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2013.



Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and SAC, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and SAC. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards Required by OMB Circular A-133 and State of Texas Single Audit Circular

We have audited the financial statements of the City as of and for the year ended September 30, 2013, and have issued our report thereon dated January 8, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and SAC and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the



financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of expenditures of state awards is fairly stated in all material respects in relation to the financial statements as a whole.

KPMG LLP

Dallas, Texas
January 8, 2014

CITY OF PLANO, TEXAS
Schedule of Expenditures of Federal Awards
September 30, 2013

<u>Federal grantor/pass-through grantor/program title</u>	<u>CFDA number</u>	<u>Grant number</u>	<u>Federal expenditures</u>
U.S. Department of Homeland Security:			
Passed through Texas Department of Public Safety			
2011 Urban Areas Security Initiative	97.067	11-SR 58016-01	128,962
2011 Urban Areas Security Initiative LETPA	97.067	11-SR 58016-02	160,000
2011 Urban Areas Security Initiative M & A	97.067	11-SR 58016-04	3,091
2012 Urban Areas Security Initiative	97.008	12-SR 58016-01	24,401
Total U.S. Department of Homeland Security			<u>316,454</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grant	14.218	B-12-MC-48-0035	1,474,980
HOME Program	14.239	M-12-MC-480234	474,317
Total U.S. Department of Housing and Urban Development			<u>1,949,297</u>
U.S. Department of Justice:			
ARRA – Edward Byrne Memorial Justice Assistance Grant	16.804	2009-SB-B9-1417	113,932
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-1029	10,706
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2221	827
Passed through Office of the Governor, Criminal Justice Division			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ-10-A10-23764-03	31,470
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>156,935</u>
Organized Crime Drug Enforcement Task Force	16.XXX	N/A	29,994
Joint East Texas Fugitive Task Force	16.111	N/A	18,840
Child Sexual Predator Program	16.710	2010CSWX0013	241,794
Department of Justice Equitable Sharing Program	16.922	N/A	34,565
Passed through Navarro County Sheriff's Office			
High Intensity Drug Trafficking Area – North Texas	16.XXX	N/A	1,473
Total U.S. Department of Justice			<u>483,601</u>
U.S. Department of Transportation:			
Passed through Texas Department of Transportation			
Windhaven – Spring Creek to West City	20.205	CSJ: 0918-24-143	77,939
Total U.S. Highway Planning and Construction			<u>77,939</u>
Passed through Texas Department of Transportation			
TS-ITC STEP	20.600	2012-PlanoPD-S-1YG-0065	100,209
Total U.S. Department of Transportation			<u>178,148</u>
U.S. Department of Treasury:			
North Texas Financial Crimes Task Force	21.XXX	N/A	11,710
North Texas Asset Forfeiture Task Force	21.XXX	N/A	536
Joint Terrorism Task Force	21.XXX	N/A	9,253
FBI Computer Crime Lab Task Force	21.XXX	N/A	12,806
Treasury Forfeiture Fund Program	21.XXX	N/A	39,667
Total U.S. Department of Treasury			<u>73,972</u>
U.S. Environmental Protection Agency:			
Passed through Environmental Education Association of New Mexico			
Advancing Environmental Literacy in Region 6	66.951	N/A	4,962
Total U.S. Department of Housing and Urban Development			<u>4,962</u>
U.S. Institute of Museum and Library Services:			
Passed through Texas State Library and Archives Commission			
Texas State Library Mobile Project	45.310	LS-00-13-0044-13	19,014
Total U.S. Institute of Museum and Library Services			<u>19,014</u>
Total federal expenditures			<u>\$ 3,025,448</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF PLANO, TEXAS

Schedule of Expenditures of State Awards

September 30, 2013

<u>State grantor/pass-through grantor/program title</u>	<u>Grant number</u>	<u>State expenditures</u>
Texas Commission on Environmental Quality:		
Passed through Collin County, Texas		
Local Initiative Projects Grant Program	582-8-89950	474,640
Passed through the North Central Texas Council of Governments		
Food Waste Education and Right Place, Right Time, Right Stuff Education	12-04-G10	111,996
Total Texas Commission on Environmental Quality		<u>586,636</u>
Texas Department of Public Safety:		
Passed through Texas Engineering Extension Service		
Texas Task Force One - Moore, OK Tornado	N/A	7,355
Texas Task Force One - West, TX Fertilizer Explosion	N/A	6,275
Total Texas Department of Public Safety		<u>13,630</u>
Texas Department of State Health Services:		
Passed through North Central Texas Trauma Regional Advisory Council, Inc.		
EMS/Trauma Care System Program	N/A	3,734
Total Texas Department of State Health Services		<u>3,734</u>
Texas Department of Transportation:		
Independence Parkway Corridor	CSJ: 0918-24-153	168,558
Parker Road Corridor Improvement	CSJ: 0918-24-156	70,201
Spring Creek Parkway/Corridor Improvement	CSJ: 0918-24-157	608,075
Park Boulevard Corridor Improvement	CSJ: 0918-24-155	12,000
Legacy Corridor Improvement	CSJ: 0918-24-154	1,843
Shiloh/Cotton Belt Railway	CSJ: 0918-24-192	1,000,000
Total Texas Department of Transportation		<u>1,860,677</u>
Texas Office of the Governor/Comptroller:		
Law Enforcement Officer Standards and Education	N/A	14,893
Total Texas Office of the Governor/Comptroller		<u>14,893</u>
Office of the Attorney General:		
Texas Crime Victims Compensation	N/A	25,647
Total Office of the Attorney General		<u>25,647</u>
State confiscated property		
	N/A	249,332
		<u>249,332</u>
Total state expenditures		<u>\$ 2,754,549</u>

See accompanying notes to schedule of expenditures of state awards.

CITY OF PLANO, TEXAS

Notes to Schedule of Expenditures of Federal and State Awards

September 30, 2013

(1) General

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of the City of Plano, Texas (the City) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The City's reporting entity is defined in note 1 to the City's basic financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included on the schedule.

(2) Subrecipients

The City provided federal awards to subrecipients as follows:

Program Title	Federal CFDA #	Amount
Community Development Block Grant	14.218	\$ 203,980
HOME Program	14.239	271,837
Edward Byrne Memorial Justice Assistance Grant Program	16.738	31,599
Total		<u>\$ 507,416</u>

(3) Loans

At September 30, 2013, the amount of loans outstanding related to the Community Development Block Grant and HOME Program were approximately \$851,000 and \$90,000, respectively.

CITY OF PLANO, TEXAS

Schedule of Findings and Questioned Costs

Year ended September 30, 2013

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiency identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors’ report issued on compliance for major program:	unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	No

Identification of Major Programs

CFDA/grant number/state identification number	Name of federal and state program or cluster
Major Federal Programs: 16.804, 16.738 14.218	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program Cluster Community Development Block Grant Entitlement Grants Cluster
Major State Program: n/a n/a	Texas Department of Transportation Cluster Texas Commission on Environmental Quality – Local Initiative Projects Grant Program

Dollar threshold used to distinguish between type A and type B programs:	\$300,000 for federal programs \$300,000 for state programs
--	--

Auditee qualified as low-risk auditee?	Yes
--	-----

CITY OF PLANO, TEXAS

Schedule of Findings and Questioned Costs

Year ended September 30, 2013

Section II – Findings Relating to the Financial Statements

The audit disclosed no findings required to be reported.

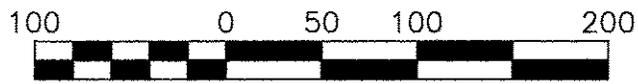
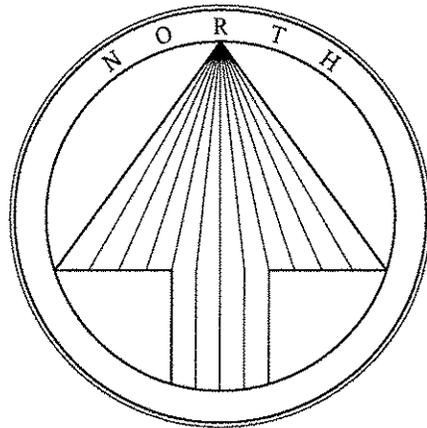
Section III – Findings and Questioned Costs Related to Federal and State Awards

The audit disclosed no findings required to be reported.

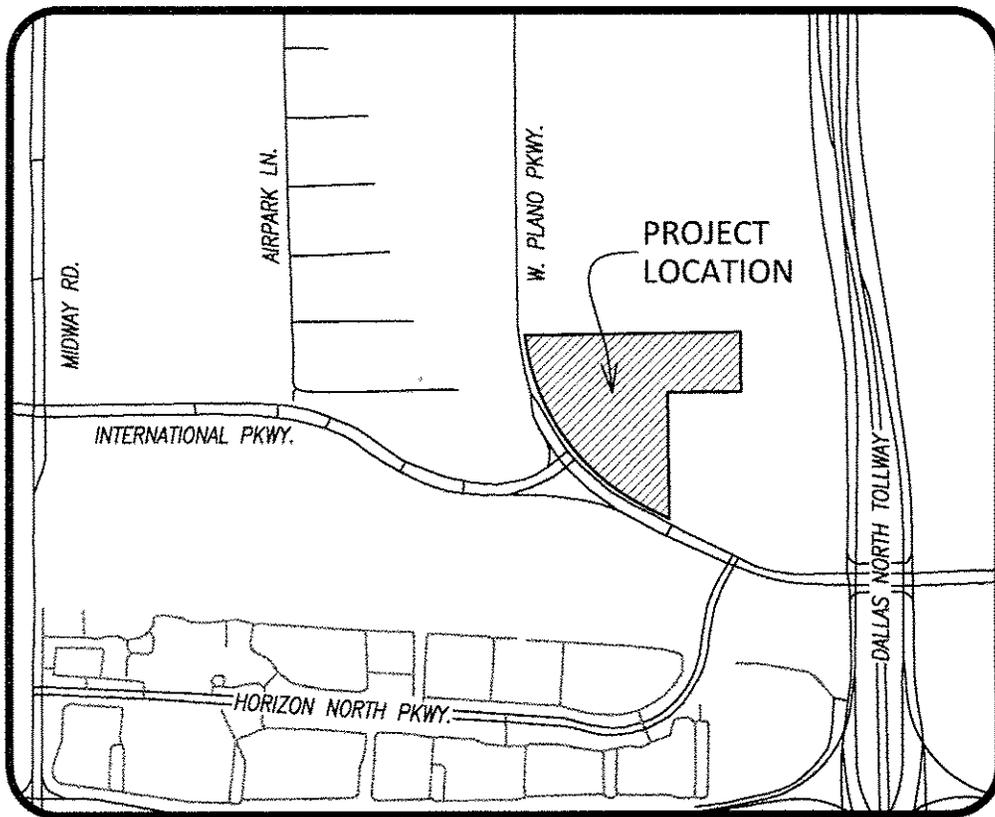


CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:	1/27/14			
Department:	Engineering			
Department Head	Jack Carr			
Project	Billingsley Office Building Addition – Project #4353-4			
Agenda Coordinator (include phone #): Kathleen Schonne X-7198				
CAPTION				
<p>An Ordinance of the City Council of the City of Plano, Texas, abandoning all right, title and interest of the City, in and to a portion of a certain Drainage Easement recorded in Document No. 95-0066420, and a 30' Sanitary Sewer & Water Easement recorded in Document No.96-0095464, of the Deed Records of Collin County, Texas and being situated in the M. Taylor Survey, Abstract No. 897, which are located within the city limits of Plano, Collin County, Texas; quitclaiming all right, title and interest of the City in such easements to the owner of the property underlying the easements, IBP 16 LAND, LLC., to the extent of its interest; authorizing the City Manager or his authorized designee to execute any documents deemed necessary; and providing an effective date.</p>				
FINANCIAL SUMMARY				
<input checked="" type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(S): N/A				
COMMENTS: COMMENTS: This item has no financial impact.				
STRATEGIC PLAN GOAL: Abandoning all right, title and interest of the City to these easements relates to the City's Goal of Financially Strong City with Service Excellence.				
SUMMARY OF ITEM				
<p>Abandoned easements are being replaced with the Billingsley Office Building Addition plat. This is required to facilitate construction of new office building. As a result of the abandonment, land will be improved with office building adding to City tax base.</p> <p>https://maps.google.com/maps?q=6113+W+Plano+Pkwy,+Plano,+TX&hl=en&sl=33.061262,-96.736625&sspn=0.135523,0.263672&oq=6113+w.+&t=m&hnear=6113+W+Plano+Pkwy,+Plano,+Texas+75093&z=16</p>				
List of Supporting Documents: Location Map Ordinance Petition for Abandonment	Other Departments, Boards, Commissions or Agencies N/A			



1 inch = 100 ft.



LOCATION MAP

1" = 1000'

An Ordinance of the City Council of the City of Plano, Texas, abandoning all right, title and interest of the City, in and to a portion of a certain Drainage Easement recorded in Document No. 95-0066420, and a 30' Sanitary Sewer & Water Easement recorded in Document No.96-0095464, of the Deed Records of Collin County, Texas and being situated in the M. Taylor Survey, Abstract No. 897, which are located within the city limits of Plano, Collin County, Texas; quitclaiming all right, title and interest of the City in such easements to the owner of the property underlying the easements, IBP 16 LAND, LLC., to the extent of its interest; authorizing the City Manager or his authorized designee to execute any documents deemed necessary; and providing an effective date.

WHEREAS, the City Council of the City of Plano has been requested to abandon all right, title and interest of the City in and to a portion of a certain Drainage Easement recorded in Document No. 95-0066420, and a 30' Sanitary Sewer & Water Easement recorded in Document No.96-0095464, (hereinafter called "Easements") being situated in the M. Taylor Survey, Abstract No. 897, which are located within the city limits of Plano, Collin County, Texas, and which are more particularly described in Exhibit "A-1", attached hereto and incorporated herein by reference; and

WHEREAS, the Property Owner has filed with the City a Petition for Abandonment, a copy of which is attached hereto as Exhibit "B" and made a part hereof by reference; and

WHEREAS, the Engineering Department has determined that there will be no detrimental effect on the City if the Easements are abandoned and quitclaimed to the owner of the property underlying the easements, and has advised that the Easements should be abandoned;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. All the right, title and interest of the City of Plano, Texas, in and to the Easements is hereby abandoned, and all right, title and interest of the City in and to the Easements is hereby quitclaimed to the to the owner of the property underlying the easements, in accordance with its respective interest. A certified copy of this Ordinance may be recorded in the Collin County Land Records to reflect this abandonment and quitclaim. The City Manager or his authorized designee is hereby authorized to execute on behalf of the City of Plano, Texas, any instruments necessary to complete the abandonment and quitclaim of the Easements by the City of Plano.

Section II. The abandonment and quitclaim is without prejudice to any and all improvements, facilities, equipment or lines of any public utility, municipal or otherwise, if any, which are presently located within any portion of the Easements. Any such utility shall have the continued right to locate, maintain, repair, reconstruct, preserve or relocate improvements, facilities, equipment or lines in such portion of the Easements.

Section III. The City Council hereby finds and determines that the abandonment of the Easements is in the public interest of the City of Plano, Texas, and its citizens, and will inure to the benefit of the public generally.

Section IV. This Ordinance shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of January 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

EXHIBIT "B"

PETITION FOR ABANDONMENT

[For Easement Abandonment]

We, the undersigned, (hereinafter "Owners"), being all of the owners of real property abutting a portion of Drainage Easement (Document No. 95-0066420) and 30' Sanitary Sewer & Waters Easement (Document No. 96-0095464) (hereinafter called "Easement"), more particularly described by metes and bounds in the field note description attached hereto and incorporated herein as **Exhibit "A-1"** do hereby request that the City of Plano, Texas (called "City") abandon the Easement.

1. The Owners are requesting the abandonment of the Easement for the following reasons:
RELOCATION OF FACILITIES/EASEMENTS REQUIRED TO FACILITATE CONSTRUCTION OF OFFICE BUILDING
2. The following public interest will be served as a result of the abandonment:
LAND WILL BE IMPROVED WITH OFFICE BUILDING ADDING TO CITY TAX BASE. EXISTING EASEMENTS/IMPROVEMENTS ARE BEING REPLACED WITH OFFICE BUILDING DEVELOPMENT.
3. Unless the City determines that this abandonment is exempt from payment of fair market value, the Owners agree to pay to the City the fair market value of the Easement as determined by an appraisal obtained by the City (called "Price"). The appraisal shall be conclusive as to the fair market value. The Owners shall reimburse the City for the cost of the appraisal and other costs incident to the abandonment (called "Costs"). The Price and Costs shall be paid to the City prior to the abandonment. Should the Plano City Council decide not to abandon the Easement, the Price shall be returned to the Owners, but the Costs shall be retained by the City. Each Owner's share of the Price and Costs shall be in the same proportion as their abutting ownership as hereinafter defined.
4. If the Owners are providing a replacement easement for the ~~Easement requested to be abandoned herein, Owners will attach a metes and bounds description or plat identifying the replacement easement and attach same to this Petition as Exhibit "B-1".~~ **N/A**
5. The Owners hereby represent and affirm to the City that no other property owner, lessee, tenant or easement or license holder uses the Easement to access or to serve their property.
6. **The Owners further agree to release, defend, indemnify and hold the City, its officers, agents and employees harmless from and against any and all claims, losses, demands, suits, judgments and costs, including reasonable**

and necessary attorney's fees and expenses, arising out of, related to or resulting from the abandonment of the Easement by City.

7. The Owners understand and agree that the abandonment is in the sole discretion of the Plano City Council. The Owners also understand and agree that the Easement will be abandoned to them in proportion to their abutting ownership. The abutting ownership will be determined by the number of linear feet of frontage adjacent to the Easement owned by each property owner. Based on the foregoing, the Owners hereby represent and affirm that they have searched the public land records and determined that the abutting ownership is in the following proportions:

100% IBP 16 LAND, LLC

8. Owners shall also prepare a map or drawing showing the Easement to be abandoned along with a designation of all abutting property owners. This map or drawing shall be attached hereto and incorporated herein as Exhibit "C-1". N/A
9. Owners shall also prepare a separate field note description for each portion of the Easement to be released to each abutting property owner. This description shall be attached hereto and incorporated herein as Exhibit "D-1". N/A

[Remainder of page blank]

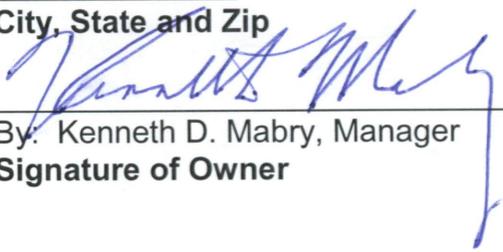
10. The undersigned officers and/or agents of the Owners hereby represent and affirm that they have the necessary authority to execute this Petition for Abandonment on behalf of the Owners.

IBP 16 Land, LLC,
a Texas limited liability company
Typed Name of Owner

1722 Routh Street, Suite 1313
Address

Dallas, TX 75201
City, State and Zip

Dated: 1/3/2014



By: Kenneth D. Mabry, Manager
Signature of Owner

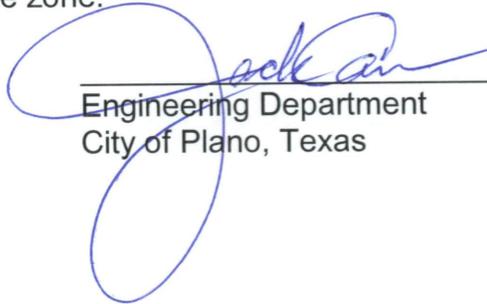
Contact Person for Property Owners:

Name: Tom Holland – Billingsley Company
Phone No: 214-270-0986

FOR DEPARTMENTAL USE ONLY

The Easement to be abandoned is to one or more abutting property owners and is exempt from the requirement that fair market value be paid for the following reason(s):

- The Easement consists of narrow strips of land, or land that because of its shape, lack of access to public roads, or small area cannot be used independently under its current zoning or under applicable subdivision or other development code ordinances;
- The Easement consists of streets or alleys, owned in fee or used by easement;
- The Easement consists of land or a real property interest originally acquired for streets, rights-of-way, or easements that the City of Plano has decided to exchange with Owner for other land to be dedicated and used for streets, rights of way, easements, or other public purposes, including transactions partly for cash;
- The Easement contains land that the City wants to have developed by an independent foundation;
- The Easement is located within a reinvestment zone designated by law that the City desires to have developed under a project plan adopted by the municipality for the zone.



Engineering Department
City of Plano, Texas

**SANITARY SEWER & WATER EASEMENT ABANDONMENT
IBP 16 LAND, LLC TRACT
CITY OF PLANO, COLLIN COUNTY, TEXAS**

BEING a tract of land situated in the M. Taylor Survey, Abstract No. 897, City of Plano, Collin County, Texas, the subject tract being a portion of a tract of land conveyed to IBP 16 Land, LLC according to the deed recorded in Document No. 20130508000630900 of the Deed Records, Collin County, Texas (DRCCT), the subject tract being part of a called 30 foot wide sanitary sewer & water easement recorded in Document No. 96-0095464 DRCCT, and being more particularly described as follows:

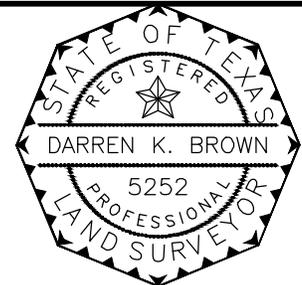
BEGINNING at a point from which a 1/2" iron rod with plastic cap stamped "SPIARSEN" found for the northeast corner of said IBP 16 Land tract bears N 53°11'56" E, 526.45 feet;

THENCE S 00°53'19" E, 30.31 feet;

THENCE S 89°21'02" W, 363.02 feet;

THENCE N 00°53'56" W, 30.80 feet to a point from which a 1/2" iron rod with plastic cap stamped "SPIARSEN" found for the northwest corner of said IBP 16 Land tract bears N 48°42'14" W, 456.85 feet;

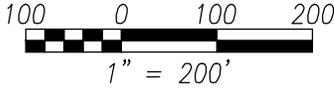
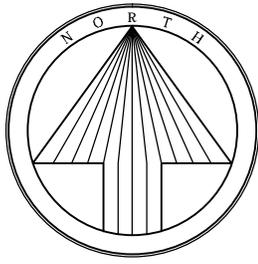
THENCE N 89°25'41" E, 363.03 feet to the POINT OF BEGINNING with the subject tract containing 11,091 square feet or 0.255 acres of land.



				
<small>765 Custer Road, Suite 100 • Plano, TX 75075 • (972) 422-0077 • TBPE No. F-2121</small>				
Drawn By:	Checked By:	Scale	Date	Job No.
ED	DKB		8/20/13	13-029

**EASEMENT ABANDONMENT
M. TAYLOR SURVEY, A-897
CITY OF PLANO
COLLIN COUNTY, TEXAS**

DARREN K. BROWN, R.P.L.S. 5252



THE RESIDENCES OF AUSTIN RANCH NO. 1

Doc. No. 20130205000162920

LOT 3, BLOCK 1
W. PLANO RETAIL
CENTER ADDITION
Cab. N, Pg. 324

SEWELL VILLAGE
CADILLAC
Vol. 5076, Pg. 1594

SEWELL VILLAGE
CADILLAC
Vol. 5837, Pg. 709

UH STORAGE, LP
Vol. 5669, Pg. 4336

POINT OF BEGINNING

Easement Abandonment

0.255 Ac.
(11,091 Sq. Ft.)

N 48°42'14" W, 456.85'

Sanitary & Water Easement
Doc. No. 96-0095464

N 89°25'41" E ~ 363.03'

S 89°21'02" W ~ 363.02'

Drainage Easement
Doc. No. 95-0066420

N 00°53'56" W
30.80'

N 53°11'56" E, 526.45'

1/2" IRF

1/2" IRF

S 00°53'19" E
30.31'

IBP 16 LAND, LLC.

Doc. No. 20130508000630900

MARY ANN TAYLOR SUR.
ABSTRACT NO. 897

CROW-BILLINGSLEY
#17, LTD
Vol. 1461, Pg. 554

FINAL PLAT
Lot 1, Block A
CMS ADDITION
Cab. M, Pg. 637

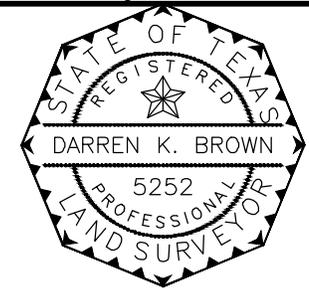
CONVEYANCE PLAT
Lot 2, Block A
CMS ADDITION
Cab. M, Pg. 374

PLANO PARKWAY
(Called 110' R.O.W.)

1/2" CIRF

1/2" IRF

Basis of bearing, horizontal and vertical position derived from the Texas WDS RTK Network-Texas State Plane Coordinate System, NAD83, North Central Zone (4202).



765 Custer Road, Suite 100 • Plano, TX 75075 • (972) 422-0077 • TBPE No. F-2121

EASEMENT ABANDONMENT

M. TAYLOR SURVEY, A-897

CITY OF PLANO

COLLIN COUNTY, TEXAS

DARREN K. BROWN, R.P.L.S. 5252

Drawn By:	Checked By:	Scale	Date	Job No.
ED	DKB	1" = 200'	8/20/13	13-029

**DRAINAGE EASEMENT ABANDONMENT
IBP 16 LAND, LLC TRACT
CITY OF PLANO, COLLIN COUNTY, TEXAS**

BEING a tract of land situated in the M. Taylor Survey, Abstract No. 897, City of Plano, Collin County, Texas, the subject tract being a portion of a tract of land conveyed to IBP 16 Land, LLC according to the deed recorded in Document No. 20130508000630900 of the Deed Records, Collin County, Texas (DRCCT), the subject tract being a drainage easement recorded in Document No. 95-0066420 DRCCT, and being more particularly described as follows:

BEGINNING at a point from which a 1/2" iron rod with plastic cap stamped "SPIARSENG" found for the northeast corner of said IBP 16 Land tract bears N 63°07'15" E, 743.51 feet;

THENCE S 01°27'12" E, 40.00 feet;

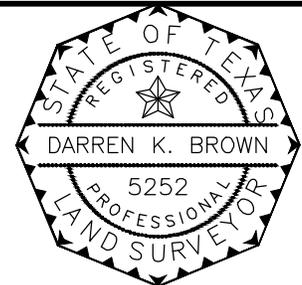
THENCE S 88°32'48" W, 317.29 feet;

THENCE S 64°35'01" W, 38.86 feet to a point on the common line between said IBP 16 Land tract and Plano Parkway (a called 110 foot right-of-way);

THENCE along the common line thereof, around a non-tangent curve to the right having a central angle of 02°01'57", a radius of 1127.63 feet, a chord of N 25°29'19" W - 40.00 feet, an arc length of 40.00 feet;

THENCE N 64°35'01" E, 47.40 feet departing said line, to a point from which a 1/2" iron rod with plastic cap stamped "SPIARSENG" found for the northwest corner of said IBP 16 Land tract bears N 23°01'26" W, 355.21 feet;

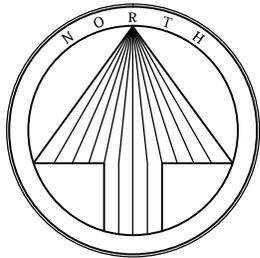
THENCE N 88°32'48" E, 325.78 feet to the POINT OF BEGINNING with the subject tract containing 14,591 square feet or 0.335 acres of land.



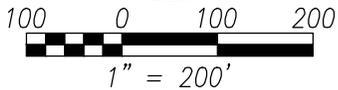
				
<small>765 Custer Road, Suite 100 • Plano, TX 75075 • (972) 422-0077 • TBPE No. F-2121</small>				
Drawn By:	Checked By:	Scale	Date	Job No.
ED	DKB		8/20/13	13-029

**EASEMENT ABANDONMENT
M. TAYLOR SURVEY, A-897
CITY OF PLANO
COLLIN COUNTY, TEXAS**

DARREN K. BROWN, R.P.L.S. 5252



THE RESIDENCES OF
AUSTIN RANCH NO. 1
Doc. No. 20130205000162920



TOWN OF HEBRON

LOT 2
W. PLAZA
CENTER
Cab.

SEWER
CA
Vol. 50

SEWER
CA
Vol. 58

UH ST
Vol. 566

1/2" CIRF
(CM)

1/2" CIRF
(CM)

POINT OF
BEGINNING

Easement Abandonment
0.335 Ac.
(14,591 Sq. Ft.)

N 250'12.6" W
335.21'

N 64'35'01" E ~ 47.40'

N 88'32'48" E ~ 325.78'

S 88'32'48" W ~ 317.29'

S 64'35'01" W
38.86'

Sanitary & Water Easement
Doc. No. 96-0095464

N 63'07'15" E, 743.51'

1/2" IRF

1/2" IRF

1/2" CIRF

R=1127.63'

D=2'01'57"

L=40.00'

CB=N 25'29'19" W

CD=40.00'

Drainage Easement
Doc. No. 95-0066420

IBP 16 LAND, LLC.
Doc. No. 20130508000630900

CROW-BILLINGSLEY
#17, LTD
Vol. 1461, Pg. 554

MARY ANN TAYLOR SUR.
ABSTRACT NO. 897

FINAL PLAT
Lot 1, Block A
CMS ADDITION
Cab. M, Pg. 637

CONVEYANCE PLAT
Lot 2, Block A
CMS ADDITION
Cab. M, Pg. 374

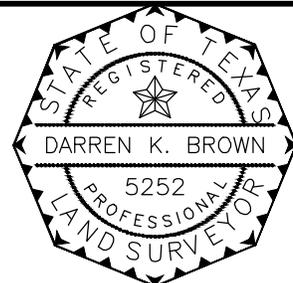
PLANO PARKWAY
(called 110' R.O.W.)

1/2" CIRF

1/2" IRF

PAGE 2 OF 2

Basis of bearing, horizontal and vertical position derived from the Texas WDS RTK Network-Texas State Plane Coordinate System, NAD83, North Central Zone (4202).



p i a r s
ENGINEERING
765 Custer Road, Suite 100 • Plano, TX 75075 • (972) 422-0077 • TBPE No. F-2121

EASEMENT ABANDONMENT
M. TAYLOR SURVEY, A-897

Drawn By:	Checked By:	Scale	Date	Job No.
ED	DKB	1" = 200'	8/20/13	13-029

CITY OF PLANO
COLLIN COUNTY, TEXAS

DARREN K. BROWN, R.P.L.S. 5252



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/14		
Department:		Parks and Recreation		
Department Head		Amy Fortenberry		
Agenda Coordinator (include phone #): Susan Berger (7255)				
CAPTION				
An Ordinance of the City of Plano, Texas, approving the use of a portion of the City of Plano public Park Land, known as Moore Park for a permanent sanitary sewer easement along with a temporary construction easement to the North Texas Municipal Water District; and providing an effective date.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input checked="" type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	900,000	1,100,000	2,000,000
Encumbered/Expended Amount	0	0	0	0
This Item	0	10,705	0	10,705
BALANCE	0	910,705	1,100,000	2,010,705
FUND(S): PARK IMPROVEMENT CIP				
<p>COMMENTS: This item, in the amount of \$10,705, will grant a sanitary sewer easement and temporary construction easement to NTMWD for \$10,705. These funds will be used in the future towards Park Improvements in Plano.</p> <p>STRATEGIC PLAN GOAL: Granting easements on park land for public services in exchange for appropriate compensation relates to the City's goals of Partnering for the Community Benefit and Financially Strong City with Service Excellence.</p>				
SUMMARY OF ITEM				
<p>This item is for approval of a 20 foot wide sanitary sewer easement and an 80 foot wide temporary construction easement to the North Texas Municipal Water District (NTMWD). The proposed easement is adjacent to and parallel to an existing sanitary sewer easement with an existing sanitary sewer force main in place. The park also contains an existing NTMWD sanitary sewer lift station.</p> <p>Moore Park is undeveloped and has not been used by the public; therefore, a Chapter 26 Hearing is not required for this easement. The proposed easement does not conflict with plans to develop athletic fields at the park in the future.</p> <p>The permanent 20 foot wide sanitary sewer easement contains 0.222 acres. The district proposes to pay the City \$10,704.87 for the easement. This amount is based on the current Collin County Appraisal District's valuation for the property.</p> <p>Staff recommends approval.</p>				

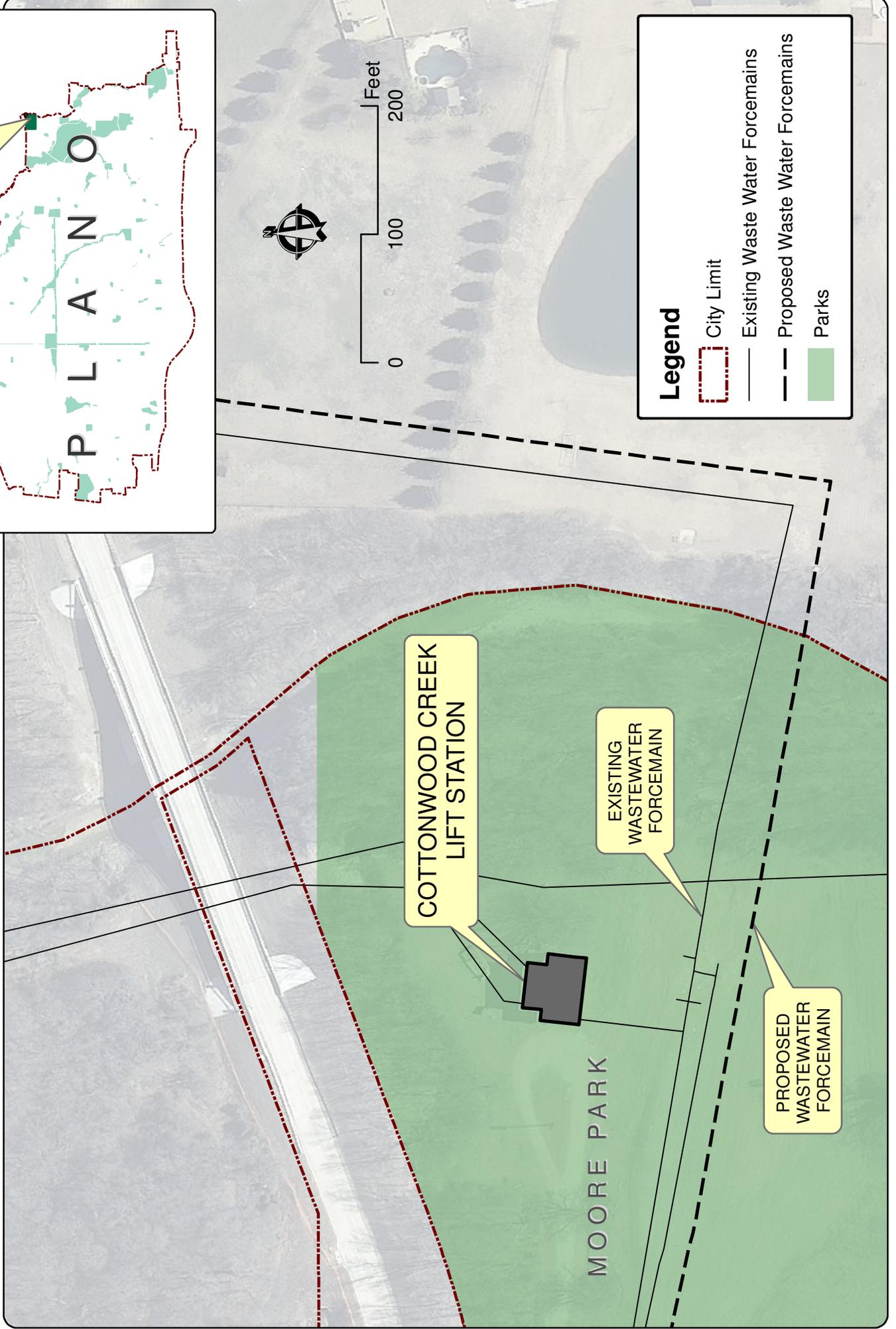
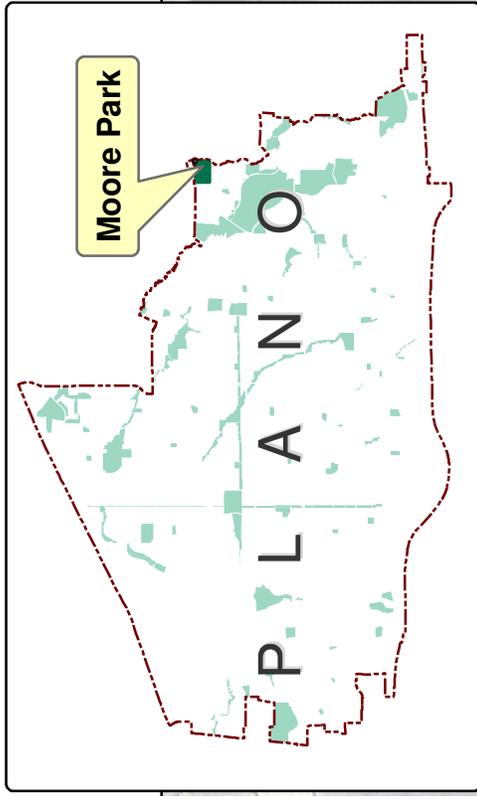
Project Location Map –
<http://goo.gl/maps/IJRKb>

List of Supporting Documents:
Location Map
NTMWD Compensation Letter
Ordinance

Other Departments, Boards, Commissions or Agencies

Location Map

Moore Park - Wastewater Easement





**NORTH TEXAS MUNICIPAL
WATER DISTRICT**

Regional Service Through Unity
October 31, 2013

RECEIVED

NOV - 4 2013

Certified Mail/Return Receipt Requested
No. 7009 0820 0001 5356 8705
And U.S. Mail

ENGINEERING DEPT

Mr. Michael Martin
City of Plano
P.O. Box 860358
Plano, Texas 75086-0358

RE: Upper Rowlett and Cottonwood Creek Parallel Force Main, Project 308
Parcel 01

Dear Mr. Martin:

The North Texas Municipal Water District (NTMWD) is a governmental entity that provides sanitary sewer to many cities in the North Texas area including the City of Plano, Town of Parker and City of Allen. In order to keep pace with the ever-increasing demand for wastewater treatment, NTMWD has planned the Upper Rowlett and Cottonwood Creek Parallel Force Main. This project has been developed to provide additional critical service to portions of the District's service area. NTMWD provides your community with all of its wastewater needs and this pipeline will provide redundancy and additional future capacity when needed.

In order for NTMWD to complete the project, an easement across your property is needed. The Easement consists of a 0.856 acre temporary construction easement and a 0.222 acre permanent easement. NTMWD offers to purchase the Easement for the total amount of \$10,704.87. Enclosed is an Easement including the description and survey of the Easement area. Also enclosed is a Landowner Bill of Rights and W-9. If you are willing to grant the Easement for this compensation, please complete the W-9 and return to this office along with the executed Easement. You will then be provided with a check for the Easement within 10 days of receipt of the W-9 and executed Easement. If the above offer is acceptable, please advise me at your earliest convenience, but no later than December 2, 2013.

Should you have any questions in regards to this offer or the Easement, please contact Douglas Lovern, Land Agent with NTMWD at 972-442-5405. Your assistance concerning this matter is greatly appreciated.

Sincerely,

BENTLY POWELL
Real Estate Manager

Enclosures

An Ordinance of the City of Plano, Texas, approving the use of a portion of City of Plano public Park Land, known as Moore Park for a permanent sanitary sewer easement along with a temporary construction easement to the North Texas Municipal Water District; and providing an effective date.

WHEREAS, the North Texas Municipal Water District has requested approval for a permanent sanitary sewer easement along with a temporary construction easement, as depicted on the drawing attached hereto as Exhibit "A" (called "Easement") which requires the use or taking of a portion of City of Plano public Park Land known as Moore Park (called "Park Land"); and

WHEREAS, the City Council finds that the Project is in the public interest generally, and in the best interests of the citizens of the City of Plano, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The City Council approves the use or taking of a portion of Moore Park by the North Texas Municipal Water District, through an agreement for a sanitary sewer pipeline easement along with a temporary construction easement, as depicted in Exhibit "A".

Section II. This Ordinance becomes effective immediately from and after its passage as required by law.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

**EASEMENT FOR RIGHT-OF-WAY
SANITARY SEWER PIPELINE
UPPER ROWLETT & COTTONWOOD CREEK PARALLEL FORCE MAIN
EXTENSION
PROJECT 308**

STATE OF TEXAS § KNOWN ALL MEN BY THESE PRESENTS:
 §
COUNTY OF COLLIN §

THAT the undersigned **CITY OF PLANO** (hereinafter called "Grantor") for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) cash in hand paid by the **NORTH TEXAS MUNICIPAL WATER DISTRICT** (hereinafter called "Grantee") the receipt of which is hereby acknowledged and confessed, has granted, sold and conveyed, and by these presents, does grant, sell and convey unto the Grantee a Permanent Easement and right-of-way, along with a Temporary Construction Easement, in and through those certain premises owned by Grantor to construct, operate, reconstruct, perpetually maintain and remove one pipeline, for the transportation of wastewater (the "Sanitary Sewer" pipeline), with all incidental equipment, and appurtenances under or through the following described lands situated in Collin County, Texas, to-wit:

BEING a 0.222 acre (9,655 square foot) tract contained within the R.C. Whisenant Survey, Abstract No. 1012, City of Plano, Collin County, Texas and being part of a called 119.454 acre tract of land described in a Warranty Deed with Vendor's Lien to the City of Plano, Texas as recorded in Volume 1938, Page 929 of the Deed Records of Collin County, Texas, said 0.222 acre tract being more particularly described as follows:

SEE ATTACHED EXHIBIT "A" FOR DESCRIPTION

The Grantee shall utilize the easement for one Sanitary Sewer pipeline and appurtenances, including above grade appurtenances consisting of man holes and access covers (referred to herein collectively as "Grantees pipeline or the pipeline") as may be required for its operation of the pipeline. Grantee, and Grantee's successors and assigns, shall have the continued and unobstructed right of ingress and egress over the permanent easement granted for the installation, operation, inspection, and maintenance of Grantee's facilities.

The Temporary Construction Easement granted and described herein will terminate and cease upon completion of the construction and testing of the pipeline. Said Temporary Construction Easement is described in Exhibit "A".

Grantee, and Grantee's successors and assigns, agrees to bury said pipeline to a depth of at least 48" from the top of the pipeline to existing ground surface except where a burying the pipeline to such depth would impair the normal and efficient operation of the pipeline. Grantee will, insofar as practicable, restore the ground disturbed by the laying, constructing, repairing, maintaining, replacing or removing of said pipeline, and will take such steps as may be reasonably required to prevent damage to the property of Grantor from soil erosion resulting from operations of Grantee hereunder. Grantee will separate the topsoil during construction by double-ditching and will restore said topsoil within the easement. Grantee shall leave the surface

as nearly as reasonably possible as it was prior to the construction of the pipeline and will restore all improvements, including fences, driveways, bridges, drainage channels, and other improvements damaged through the use of said easement to substantially the same condition as they were prior to the construction of the pipeline. Grantee agrees to re-seed the easement areas after construction of said pipeline.

Grantee has the right to trim or cut down or eliminate trees or shrubbery to the extent, in the reasonable judgment of Grantee, its successors and assigns, as may be necessary to prevent possible interference with the installation and operation of said pipelines and to remove possible hazards thereto, and the right to remove or prevent the construction of any and all improvements, buildings, reservoirs or other obstructions on said permanent easement, except as are specifically allowed under the terms hereof. Grantor shall not construct or permit to be constructed, any house, building, reservoir, or other prohibited improvement on or within the permanent easement or remove soil which would impair the lateral support for Grantee's pipeline or leave it with insufficient cover for the safe operation of said pipeline. However, Grantor retains the right to cross the permanent easement area with fences, streets, roads, and utilities ("facilities") at angles not less than 45 degrees provided that said facilities do not endanger or interfere with Grantee's pipeline and provided that Grantee is provided with a copy of the construction plans and drawings not less than 30 days before the beginning of construction of said facilities. Grantor shall not grant any other easements within the permanent easement which would (1) endanger or interfere with the safe and efficient operation of Grantee's pipeline, or (2) cross Grantee's easement at less than a 45 degree angle. Grantee may not fence or enclose the easement but may install gates in any fence along or crossing the easement for access.

Grantee agrees to defend, indemnify and hold the grantor and its respective officers, agents and employees, harmless against any and all claims, lawsuits, judgments, fines, penalties, costs and expenses for personal injury (including death), property damage or other harm or violations for which recovery of damages, fines, or penalties is sought, suffered by any person or persons, that may arise out of or be occasioned by grantee's violations of law, or by any negligent, grossly negligent, intentionally wrongful, or strictly liable act or omission of the grantee, its officers, agents, employees, invitees, subcontractors, or sub-subcontractors and their respective officers, agents, or representatives, or any other persons or entities for which the grantee is legally responsible arising out of this easement or use of the easement property. The indemnity provided for in this paragraph shall not apply to any liability resulting from the sole negligence of the grantor, and its officers, agents, employees or separate contractors. The grantor does not waive any governmental immunity or other defenses available to it under Texas or federal law. The provisions of this paragraph are solely for the benefit of the parties hereto and are not intended to create or grant any rights, contractual or otherwise, to any other person or entity.

Grantee shall procure and maintain for the duration of the Easement insurance coverage as set forth in the Insurance Requirements marked **Exhibit "B"** attached hereto and incorporated herein by reference. Grantee shall provide a signed insurance certificate verifying that they have obtained the required insurance coverage as a condition of this Easement. Anywhere in the insurance requirements that it references vendor/contractor, the same requirements under this easement shall apply to Grantee.

Grantee at its own expense is expressly required to defend grantor against all such claims. Grantor reserves the right to provide a portion or all of its own defense; however, grantor is under no obligation to do so. Any such action by grantor is not to be construed as a waiver of grantee's obligation to defend grantor or as a waiver of grantee's obligation to indemnify grantor pursuant to this easement agreement. Grantee shall retain defense counsel within seven (7) business days of grantor's written notice that grantor is invoking its right to indemnification under this easement agreement. If grantee fails to retain counsel within the required time period, grantor shall have the right to retain defense counsel on its own behalf and grantee shall be liable for all costs incurred by the grantor.

If Grantee should abandon the rights granted herein for said pipeline and appurtenances constructed upon said land and, if such abandonment should continue for a continuous period of as long as thirty-six (36) months, all rights of Grantee herein shall terminate and revert to Grantor, their heirs, legal representatives, successors and assigns. Grantee shall have the right for one year following any termination of this easement to remove its pipe, valves and all other property. Following the expiration of such period, any such property remaining on said land shall be and become the property of Grantor.

Grantee shall have the right to assign the easement in whole or in part to one or more assignees. Grantee, shall indemnify, defend, assume all liability for, and hold harmless the Grantor, its successors and assigns, from all actions, claims, suits, penalties, obligations, liabilities, and/or injuries and/or death to persons that may be caused by Grantee's activities pursuant to this Easement, or arising out of or in connection with such activities. Nothing in this indemnity provision shall be read to extend indemnification to Grantor for Grantor's own negligence, gross negligence, or intentional tortuous acts in the performance of this Easement.

The above described easements and rights shall inure unto the said Grantee, and Grantee's successors and assigns, and the covenants and agreements contained herein shall constitute covenants running with the land, binding upon Grantor, its legal representatives, successors and assigns, for the benefit of Grantee, and Grantee's successors and assigns.

By executing this Easement, the undersigned represents that they are duly authorized to execute this document; that Grantor is the owner of fee simple title to the property across which the easement is being granted; that the property is held by Grantor free and clear of any liens or encumbrances and that Grantor is the sole party entitled to receive the consideration being paid for the easement.

TO HAVE AND TO HOLD unto the said **NORTH TEXAS MUNICIPAL WATER DISTRICT**, its successors and assigns, the above described easement and right-of-way, and I do hereby bind myself, any heirs, executors, and administrators to warrant and forever defend all and singular the said premises to the **NORTH TEXAS MUNICIPAL WATER DISTRICT**, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof herein.

WITNESS OUR HANDS this _____ day of _____, 2014.

GRANTOR:

Signature

Printed Name

ACKNOWLEDGMENT

THE STATE OF TEXAS §
 §
COUNTY OF _____ §

Before me, the undersigned authority, on this day personally appeared _____, in his/her capacity as _____ for the City of Plano known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

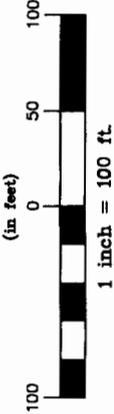
GIVEN UNDER MY HAND AND SEAL OF OFFICE this ____ day of _____, 2014.

Notary Public in and for
the State of Texas

My commission expires: _____

EXHIBIT "A"

GRAPHIC SCALE
(in feet)



TRACT No. 4 - PART ONE
NORTH TEXAS MUNICIPAL
WATER DISTRICT EASEMENT
VOLUME 2456, PAGE 315
D.R.C.C.T.

0.222 ACRE
(9,655 S.F.)

TRACT No. 5
NORTH TEXAS MUNICIPAL
WATER DISTRICT EASEMENT
VOLUME 2456, PAGE 315
D.R.C.C.T.

TRACT No. 4 - PART TWO
NORTH TEXAS MUNICIPAL
WATER DISTRICT EASEMENT
VOLUME 2456, PAGE 315
D.R.C.C.T.

LINE	BEARING	LENGTH
L1	N29°17'06"E	26.51'
L2	N16°49'28"E	8.44'
L3	N06°26'54"E	20.00'
L4	S16°49'28"W	20.20'
L5	N11°01'31"W	4.81'
L6	S11°01'31"E	127.30'

CITY OF PLANO

S83°33'06"E 310.81'

N83°33'06"W 310.39'

80' TEMPORARY
CONSTRUCTION
EASEMENT
(0.856 ACRE)

CITY OF PLANO, TEXAS
VOLUME 1938, PAGE 929
D.R.C.C.T.



CURVE	LENGTH	RADIUS	DELTA	BEARING	CHORD
C1	157.11'	275.00'	32°44'01"	N05°20'30"E	154.98'
C2	49.42'	475.00'	05°57'40"	S08°02'41"E	49.40'

- LEGEND
 P.O.C. = POINT OF COMMENCING
 P.O.B. = POINT OF BEGINNING
 (C.M.) = CONTROLLING MONUMENT
 P.R.C.C.T. = PLAT RECORDS OF COLLIN COUNTY, TEXAS
 D.R.C.C.T. = DEED RECORDS OF COLLIN COUNTY, TEXAS
 I.R.F. = IRON ROD FOUND
 ○ = MONUMENT FOUND (AS NOTED)
 ● = POINT FOR CORNER (NOTHING FOUND OR SET)



Chad A. Gulick 10-29-13
 Date
 Chad A. Gulick
 Registered Professional Land Surveyor
 No. 6021

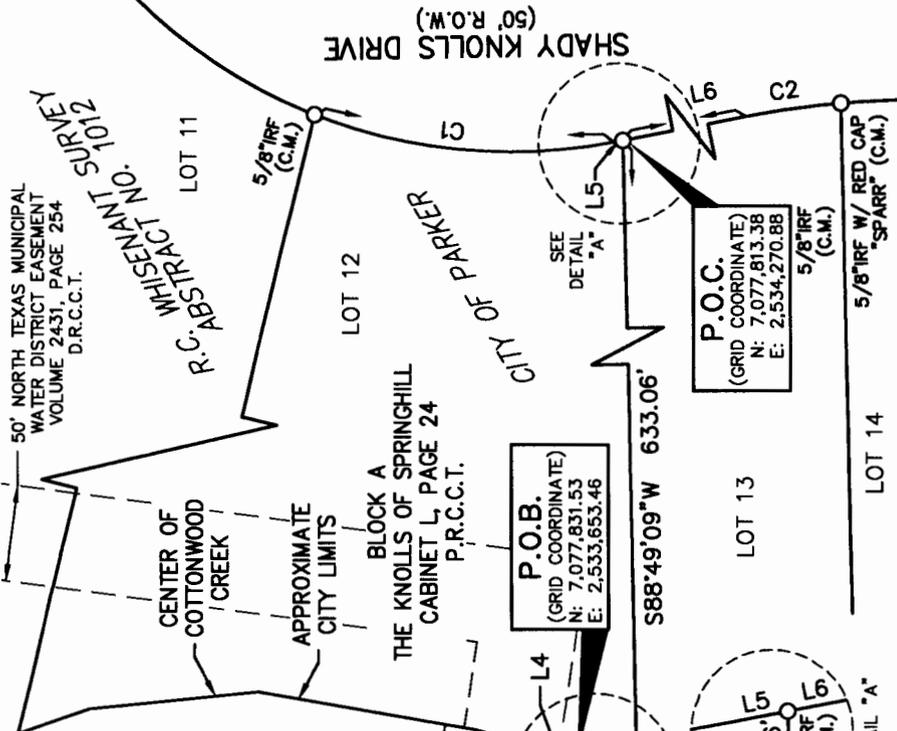
**NORTH TEXAS MUNICIPAL WATER DISTRICT
 UPPER ROWLETT & COTTONWOOD CREEK
 FORCE MAIN EASEMENT**
 0.222 ACRE OUT OF THE
 R.C. WHISENANT SURVEY, ABSTRACT NO. 1012,
 CITY OF PARKER, COLLIN COUNTY, TEXAS

DATE:	05/21/2013
SCALE:	1" = 100'
DRAWN BY:	JT
CHECKED BY:	CAG
SHEET NO.:	3 OF 3
JOB NUMBER:	1212-039-01
SHEET ID:	1212-039-01_E1.dwg

NOTES:

- All bearings and coordinates are based on the Texas State Plane Coordinate System, North Central Zone, NAD 83(CORS96), Epoch 2002.00.
- This survey plat is accompanied by a separate property description of even date.

CobbFendley
 TBPE Firm Registration No. 274
 TBPLS Firm Registration No. 100467
 6801 Gaylord Parkway, Suite 302
 Frisco, Texas 75034
 972.335.3214 | fax 972.335.3202
 www.cobbfindley.com



50' NORTH TEXAS MUNICIPAL
WATER DISTRICT EASEMENT
VOLUME 2431, PAGE 254
D.R.C.C.T.

R.C. WHISENANT SURVEY
ABSTRACT NO. 1012

5/8"IRF
(C.M.)

SHADY KNOLLS DRIVE
(50' R.O.W.)

CITY OF PARKER

BLOCK A
THE KNOLLS OF SPRINGHILL
CABINET L, PAGE 24
P.R.C.C.T.

P.O.B.
(GRID COORDINATE)
N: 7,077,831.53
E: 2,533,653.46

S88°49'09"W 633.06'



LOT 13

LOT 14

5/8"IRF
(C.M.)

5/8"IRF W/ RED CAP
"SPARR" (C.M.)

DETAIL "A"

EXHIBIT "B"
CITY OF PLANO
GENERAL CONTRACTURAL INSURANCE REQUIERMENTS

Vendors/Contractors performing work on City property for the City of Plano shall provide the City a certificate of insurance evidencing the coverage's and coverage provisions identified herein. Vendors/Contractors shall provide the City evidence that all subcontractors performing work on the project have the same types and amounts of insurance as required herein or that the subcontractors are included under the vendors/contractor's policy. The City, at its discretion, may require a certified copy of the policies, including all relevant endorsements.

All insurance companies must be authorized by the Texas Department of Insurance to transact business in the State of Texas, must be acceptable to the City of Plano and be placed with an insurer possessing an A-VII A. M. Best rating or better.

Listed below are the types and amounts of insurance required. The City reserves the right to amend or require additional types and higher limits of coverage or provisions depending on the nature of the work.

1. The following insurance requirements, coverage's and limits apply to most minor construction (Non-CIP), renovation, service provider, installation and maintenance services, work on City property and professional service contracts.
2. Purchases of non-hazardous commodities, equipment, materials and products from distributors and retailers do not require any specific insurance.
3. Purchases or contracts involving any hazardous activity or equipment, tenant, concessionaire and lease agreements, alcohol sales, cyber-liability risks, environmental risks, special motorized equipment or property may require customized insurance requirements in addition to the general requirements listed.

Commercial General Liability Insurance—(Required for all minor construction, renovation, service provider contracts involving installation, maintenance or work on City property)

Commercial general liability insurance shall be written on an ISO occurrence form (or a substitute form providing equivalent coverage) and shall cover liability arising from premises, operations, independent contractors, products-complete operations, personal and advertising injury and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

The City, the City Council and its members, the City's agents, officers, directors and employees shall be included as an additional insured under the commercial general liability policy, including coverage for City with respect to liability arising out of the completed operations.

\$1,000,000 Limit per Occurrence/Aggregate

\$1,000,000 Limit for Personal/Advertising Injury and Products/Completed Operations

Commercial Automobile Liability—(Required for all contracts involving the use of vendor/contractor owned, non-owned or hired automobiles)

Vendor/contractor shall maintain business automobile liability insurance with a limit of not less than \$500,000 each accident or Combined Single Limit.

Such automobile liability insurance shall cover liability arising out of any auto (including owned, hired, and non-owned automobiles). Vendor/contractor waives all rights against City and its agents, officers, directors and employees for recovery by the commercial automobile liability obtained by vendor/contractor pursuant to this section or under any applicable automobile physical damage coverage.

Workers' Compensation & Employer Liability—(Required for all vendors/contractors with employees who perform work or contract services on City property)

Vendor/contractor shall maintain workers' compensation insurance in the amounts required by appropriate state workers compensation statutes. The employer's liability limit shall not be less than \$500,000.

Vendor/contractor waives all rights against City, the City Council and its members, the City's agents, officers, directors and employees for recovery of damages under vendors/contractor's workers' compensation and employer's liability. Vendor/contractor must cause a waiver of subrogation to be effected under its workers' compensation coverage.

Sole Proprietors and companies with no employees may be exempt from this requirement.

Professional Liability (E&O) Insurance--(Required for all Professional Service contracts including but not limited to: architects, engineers, consultants, counselors, medical professionals, attorneys, accountants, etc.)

Professional Liability Coverage (E&O) may be written on a claims made basis but must include an extended reporting period of at least three years after contract completion.

City, the City Council and its members, the City's agents, officers, directors and employees shall be included as an additional insured under the E&O policy, including coverage for City with respect to liability arising out of all errors and omissions of vendor/contractor.

Minimum Limit of \$1,000,000 Each Claim and \$1,000,000 Aggregate

General Requirements Applicable to All Insurance

1. The vendor/contractor shall obtain and maintain the minimum insurance coverage set forth in this section during the entire contract period.
2. The vendor/contractor agrees that the insurance requirements specified herein do not reduce the liability vendor/contractor has assumed in any indemnification/hold harmless section of the contract.
3. Coverage shall be on a primary basis and non-contributory with any other insurance coverage and/or self-insurance carried by City.
4. Vendor/contractor is responsible for providing the City a minimum of 30 days' notice of a material change or voluntary cancellation of insurance coverage required under this contract and notice within 10 days of any notice of termination no matter the cause.

Evidence of Insurance Required

Prior to commencement of work, and thereafter upon renewal or replacement of coverage required by this contract, vendor/contractor shall furnish City a Certificate(s) of Insurance (COI) on a form approved by the Texas Department of Insurance and signed by an authorized representative of each insurer.

The COI shall List each insurer's NAIC Number or FEIN and list the City of Plano, Risk Management Division, 7501 A Independence Parkway, Plano, Texas, 75025 in the Certificate Holder Section

INSURANCE REQUIREMENT AFFIDAVIT

(SUPPLEMENTAL INFORMATION RFP# _____)

(To be completed by appropriate Vendor/Contractor Insurance Agent)

I, the undersigned agent, certify that the insurance requirements contained in this proposal document have been reviewed by me with the below identified vendor/contractor. If the below identified vendor/contractor is awarded this contract by the City of Plano, I will be able, within ten (10) working days after being notified of such potential award or at contract renewal, to furnish a valid Certificate of Insurance to the City meeting all of the requirements contained in this proposal.

Agent's Printed Name

Agent's Signature

Name of Insurance Agency

Address of Agency

City, State, Zip

Phone number where Agent may be contacted

E-Mail address of Agent

Vendor/Contractor Name:

SUBSCRIBED AND SWORN to before me by the above named _____

on this the _____ day of _____, 20____.

Notary Public in and for the State of _____

NOTE TO INSURANCE AGENT:
IF THIS TIME REQUIREMENT IS NOT MET, THE CITY HAS THE RIGHT TO DECLARE THIS VENDOR NON-RESPONSIVE AND AWARD THE CONTRACT TO THE NEXT LOWEST PROPOSER MEETING THE SPECIFICATIONS. IF YOU HAVE ANY QUESTIONS CONCERNING THESE REQUIREMENTS, PLEASE CONTACT THE CITY OF PLANO PURCHASING DIVISION AT 972-941-7557.



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/14		
Department:		ENVIRONMENTAL HEALTH		
Department Head		GEOFFREY HEINICKE		
Agenda Coordinator (include phone #): Doris Callaway, Ext. 7494				
CAPTION				
<p>An Ordinance of the City Council of the City of Plano, Texas, amending Ordinance No. 2012-12-16, codified as Chapter 9, Food Code of the Code of Ordinances of the City of Plano to update definitions, update mobile food establishment commissary requirements, and add guidelines for annual temporary food establishment permits; providing a penalty clause, a repealer clause, a severability clause, a savings clause, a publication clause and an effective date.</p>				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input checked="" type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(S): GENERAL				
<p>COMMENTS: The revenue impact of the Ordinance changes are unknown at this time. STRATEGIC PLAN GOAL: Updates to Chapter 9, Food Code of the Code of Ordinances of the City of Plano relate to the City's Goal of a Financially Strong City with Service Excellence and a Safe Large City.</p>				
SUMMARY OF ITEM				
<p>Amending ordinance to maintain consistency with state and local laws and establish process to expand food service opportunities for local food establishments.</p>				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	
Health Memo				



Memorandum

Date: January 15, 2014

To: Frank Turner
Deputy City Manager

From: Geoffrey Heinicke
Environmental Health Manager

Subject: Revisions to Chapter 9 and Fees Ordinance

The City's Food Code (Chapter 9 of the Code of Ordinances) has been amended. Amendments include definition changes for "commissary" and "cottage food production operations," to conform to recent changes in the City's zoning ordinance and state statutes. Article VIII – "Mobile Food Establishments" and Article IX- "Temporary Food Service" have been amended for consistency throughout Chapter 9. Article XII – "Inspection and Enforcement" has been amended to include an "Annual Temporary Food Permit" category, increasing the number of temporary food permits for food establishments permitted by City of Plano Environmental Health Department. Food establishments from outside the City are still limited to eight (8) per year.

An "annual temporary food permit" fee has been added to the "Health Categories and Fees" ordinance to reflect cost of services associated with this new permit category.

Animal Services has amended the "Health Categories and Fees" ordinance to include expedited processing fee for "animal exhibition" permit applications submitted less than fourteen (14) days prior to an event.

An Ordinance of the City Council of the City of Plano, Texas, amending Ordinance No. 2012-12-16, codified as Chapter 9, Food Code of the Code of Ordinances of the City of Plano to update definitions, update mobile food establishment commissary requirements, and add guidelines for annual temporary food establishment permits; providing a penalty clause, a repealer clause, a severability clause, a savings clause, a publication clause and an effective date.

WHEREAS, on December 18, 2012 the City Council of the City of Plano duly passed Ordinance No. 2012-12-16 codified as Chapter 9, Food Code, of the Code of Ordinances of the City of Plano; and

WHEREAS, upon review of existing ordinances as well as current state laws and regulations governing food and food establishments, staff recommend the amendment of certain provisions in the existing ordinance to be consistent with current state laws and regulations; and

WHEREAS, the City Council of the City of Plano, Texas determines it is necessary to provide regulations for mobile and temporary food establishments within the City of Plano; and

WHEREAS, the City Council of the City of Plano, after consideration of the recommendations of staff and all matters attendant and related thereto, is of the opinion that the recommended changes are in the best interest of the City and its citizens and will promote the health, safety and welfare of the citizens of Plano and the general public.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. Ordinance No. 2012-12-16, codified as Chapter 9, Food Code, of the Code of Ordinances of the City of Plano, is hereby amended to read as set forth below:

The definitions in Sec. 9-2 numbered (11) (Commissary) and (16) Cottage food production operation, are replaced as follows; all other definitions remain unchanged:

“Sec. 9-2. Definitions.

The following words, terms, and phrases, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

- (11) *Commissary.* Means a food establishment, or any other place serving as an operating base for a mobile food establishment and where food, containers, or supplies are kept, handled, prepared, packaged or stored for use by a mobile food establishment or is a location where a mobile food establishment is stored, parked, serviced, cleaned, supplied and maintained.
- (16) *Cottage food production operation.* An individual operating out of the individual’s residence, who: (1) produces a baked good that is not a PHF/TCS, as defined by Section 9-1(58), candy, coated and uncoated nuts, unroasted nut butters, fruit butters, a canned jam or jelly, a fruit pie, dehydrated fruit or vegetables, dried beans, popcorn and popcorn snacks, cereal, granola, dry mix,

vinegar, pickles, mustard, roasted coffee or dry tea, or a dried herb or herb mix; and (2) has an annual gross income of \$50,000 or less from the sale of food described above; and (3) sells foods produced directly to consumers at the individual's home, a farmers' market, a municipal, county, or nonprofit fair, festival, or event; and (4) delivers products to the consumer at the point of sale or another location designated by the consumer; and (5) is packaged in a manner that prevents contamination, except for food items too large or bulky for conventional packaging; and (6) complies with the labeling requirements as defined by the Executive Commissioner of the Department of State Health Services."

ARTICLE VIII. - MOBILE FOOD ESTABLISHMENTS

Sec. 9-82. Commissary; base of operations, is replaced in its entirety with the following version:

"Sec. 9-82. Commissary; base of operations.

(a) Mobile food establishments shall operate from a commissary and shall report at least daily to such location for supplies and for all cleaning and servicing operations. A notarized letter identifying the mobile food establishment, the commissary and confirming that the mobile food establishment is operating from that commissary is required at the time of permit application and at each renewal of the permit.

(b) The commissary used as a base of operation for mobile food units shall be constructed and operated in compliance with the requirements of this chapter or by the approval of the regulatory authority.

(c) The mobile food establishment shall maintain a log documenting the date and time of each supply, cleaning, or servicing operation at the commissary or other fixed food establishment. The log shall be kept in the mobile food establishment, shall be signed by a responsible person, and shall be made available to the regulatory authority upon request."

ARTICLE IX. - TEMPORARY FOOD SERVICE

Sec. 9-91. General, is replaced in its entirety with the following version:

"Sec. 9-91. General.

(a) A temporary or seasonal food establishment shall comply with the requirements of this chapter except as otherwise provided in this rule. The regulatory authority may impose additional requirements to protect against health hazards related to the conduct of the temporary food establishment, may prohibit the sale of some or all potentially hazardous foods/time and temperature control for safety (PHF/TCS), and when no health hazard will result, may waive or modify requirements of this chapter.

(1) The operation of a temporary food establishment may not exceed fourteen (14) consecutive days per event and must be in conjunction with a special event or celebration as approved by the regulatory authority. A limit of eight (8) temporary permits per calendar year per vendor,

group or organization will be enforced. Vendors with multiple booths at a single event will be recorded as participating in one (1) event towards the eight (8) maximum allowed per calendar year.

- (2) The operation of a seasonal food establishment is greater than fourteen (14) days but less than forty-five (45) consecutive days per event per vendor. Seasonal permits are limited to three (3) per calendar year per vendor. Fees for all permits are included in a separate fees ordinance as approved by Council.

(b) If the temporary food establishment is outdoors, every food preparation and serving area must have a fire resistant overhead covering that protects the interior of the facility from the weather. Floors must be constructed of concrete, asphalt, tight wood or other similar easily cleanable material, and kept in good repair.

(c) All food shall be prepared in a permitted food establishment or on the premises. No food or beverage stored or prepared in a private home may be offered for sale, sold or given away from a temporary or seasonal food facility.

(d) All food and beverages shall be protected at all times from unnecessary handling and shall be stored, displayed and served so as to be protected from contamination.

(e) The regulatory authority may establish additional structural or operational requirements as necessary to ensure that food is of safe and sanitary quality.”

Sec. 9-92. Restricted operations, is replaced in its entirety with the following version:

“Sec. 9-92. Restricted operations.

(a) These provisions are applicable whenever a temporary food establishment is permitted, under the provisions of Section 9-91 of this article, to operate without complying with all the requirements of this rule.

(b) Potentially hazardous foods/time and temperature control for safety (PHF/TCS). Temporary Permits Only.

- (1) Only those PHF/TCS requiring limited preparation, such as hamburgers, hot dogs, and sausages that only require seasoning and cooking, shall be prepared or served unless otherwise approved by the regulatory authority. PHF/TCS will be limited to three (3) per food booth. This limit does not apply, however, to any PHF/TCS that has been prepared or packaged under conditions meeting the requirements of this chapter, is packaged in individual servings, is stored at a temperature of forty (40) degrees Fahrenheit (five (5) degrees Celsius) or below, or at a temperature of one hundred forty (140) degrees Fahrenheit (sixty (60) degrees Celsius) or above, in facilities that meet the requirements of this chapter, and is served directly in the unopened container in which it was packaged.

- (2) Raw seafood and poultry are only allowed under two (2) conditions:
 - (a) Product must be pre-cut, and frozen, to go from the freezer to the fryer or;
 - (b) The product must be pre-cooked.
- (3) PHF/TCS allowed to be cooked on-site from a raw state are those which are fast cooking such as:
 - (a) Pre-formed hamburger patties;
 - (b) Beef/chicken fajitas;
 - (c) Pre-cooked sausage and hot dogs;
- (4) Outdoor grilling during temporary events must adhere to requirements in Chapter 8 of this Code of Ordinances, policies and procedures as outlined in the "Temporary Events Procedures" document and is subject to permitting by the regulatory authority in accordance with § 9-114 of this Chapter. Outdoor grilling for personal or residential use is allowed and outside the scope of this regulation.
- (5) Food temperatures. All food temperature requirements shall be met as contained in this chapter.

(c) Seasonal permits. Seasonal permittees may serve non-PHF/TCS products including but are not limited to snow cones, packaged chips, candy, pickles and canned or bottled drinks.

(d) Ice. Ice that is consumed or that contacts food shall have been made under conditions meeting the requirements of TFER §229.164(c)(6). The ice shall be obtained only in chipped, crushed, or cubed form and in a single-use safe plastic or wet-strength paper bags filled and sealed at the point of manufacture. The ice shall be held in these bags until it is dispensed in a way that protects it from contamination.

(e) Equipment.

- (1) Equipment shall be located and installed in a way that prevents food contamination and that also facilitates cleaning the establishment.
- (2) Food-contact surfaces of equipment shall be protected from contamination by consumers and other contaminating agents. Where helpful to prevent contamination, effective shields for such equipment shall be provided.

(f) Single-service articles. All temporary food establishments shall provide only single-service articles for use by the consumer.

(g) Water. Enough potable water shall be available in the establishment for food preparation, for cleaning and sanitizing utensils and equipment and for handwashing. A heating facility located on the premises and capable of producing enough hot water for these purposes shall be provided.

(h) Wet storage. The storage of packaged food in contact with water or undrained ice is prohibited. Wrapped sandwiches shall not be stored in direct contact with ice.

(i) Waste. All sewage, including liquid waste, shall be disposed of according to law. All refuse shall be disposed of in a manner approved by the regulatory authority.

(j) Handwashing. A convenient handwashing facility shall be available for employee handwashing. This facility shall consist of an insulated container with a spigot that can be turned on to allow potable, clean, warm water to flow for handwashing; a wastewater container; soap; disposable towels; and waste receptacle.

(k) Floors. Floors shall be constructed of concrete, asphalt, tight wood or other similar cleanable material, and kept in good repair.

(l) Walls and ceiling of food preparation areas.

(1) Ceilings shall be made of wood, canvas, or other materials that protect the interior of the establishment from the weather. Walls and ceilings of food preparation areas shall be constructed in a way that prevents the entrance of insects and rodents. Doors of food preparation areas shall be solid or screened and shall be self-closing. Screening material used for walls, doors or windows shall be at least sixteen (16) mesh to one (1) inch (16 mesh to 25.4 millimeters); or other effective means.”

ARTICLE XII. - INSPECTION AND ENFORCEMENT

Sec. 9-114. Permit, is replaced in its entirety with the following version:

“Sec. 9-114. Permit.

(a) Required; transferability. It shall be unlawful for any person to operate a food establishment, mobile food establishment, farmers’ market, or food-processing plant within the City of Plano, who does not possess a valid permit issued by the regulatory authority. Only a person who complies with the requirements of this chapter shall be entitled to receive and retain such a permit. Permits shall not be transferable from a person to another person or location. A valid permit shall be posted in public view at every establishment. Permits for temporary establishments shall be issued for a period of time not to exceed fourteen (14) calendar days. Seasonal permits may be issued for a period not to exceed forty-five (45) calendar days. Farmers’ market permits shall be valid for a period of one (1) year from issuance.

(b) Review of plans. A review of plans shall be conducted by the regulatory authority when any of the following events occur: (1) a food establishment, mobile food establishment, farmers’ market, or food processing plant is constructed or remodeled to the extent a building permit is required; (2) an existing structure or vehicle is converted to use as a food service operation; or (3) there has been a change in ownership of a food establishment, mobile food establishment, farmers’ market, or food processing plant. Properly prepared plans and specifications for such construction, remodeling, or conversion shall be submitted to the regulatory authority for review and approval before construction, remodeling, or conversion is begun. The plans and specifications shall indicate the proposed layout,

arrangement, mechanical plans and construction materials of work areas, and the type, model, and capacity, if available, of proposed fixed equipment and facilities. The regulatory authority shall approve the plans and specifications if they meet the requirements of this ordinance. No food establishment, mobile food establishment, farmers' market, or food processing plant shall be constructed, extensively remodeled, or converted except in accordance with plans and specifications approved by the regulatory authority. A preoperational inspection will be conducted in each food establishment, mobile food establishment, farmers' market, or food processing plant prior to the start of operations to determine compliance with approved plans and with the requirements of this chapter.

(c) Application. Any person desiring to operate a food establishment, mobile food establishment, farmers' market or food processing plant shall make written application and pay the appropriate fee for a permit provided by the regulatory authority. Such application shall include the applicant's full name, business address and whether such applicant is an individual or a business entity, the type of business entity, and if a partnership, the name and address of each partner; the location and type of the proposed establishment; a menu of each food item that the applicant proposes to serve, and the signature of the applicant or applicants.

(1) Temporary permits.

- (a) Temporary permit fees shall be reviewed, set, and adopted by action of the City Council.
- (b) Application and fees must be submitted at least five (5) working days prior to the event, or fourteen (14) working days prior to the event if five (5) or more booths are permitted for the same event. Applications received after these deadlines will be subject to an additional administrative fee.
- (c) Events where vendors have more than one (1) booth will be charged an initial fee for the first booth and subsequent fees for each additional booth. Participation in events by vendors with multiple booths will count as only one (1) permit towards the annual limit of eight (8) temporary permits for the same vendor.
- (d) Fees are non-refundable and applications will not be accepted after 4:00 p.m. on Thursday immediately preceding the event.
- (e) Establishments with a valid City of Plano health permit must apply for a temporary permit when participating in an event. An administrative fee will apply.
- (f) A permit waiver may be obtained if proof of charitable, non-profitable status, i.e. church, school district, charity, government agency, etc. is submitted with application; however, a processing fee will be charged.
- (g) Out of town vendors must submit a copy of the current local permit and a copy of the most recent health inspection report conducted by their local regulatory authority.
- (h) Food manufacturers must submit a copy of the state manufacturer' license with their application.

(2) Annual temporary food permits.

- (a) Annual temporary permit fees shall be reviewed, set and adopted by action of the City Council.
- (b) An annual temporary permit may only be issued to a food establishment that hold a valid City of Plano food permit issued under Section 9-114(c)(4) of this Chapter. Only one (1) temporary annual permit shall be issued to a food establishment during the same calendar year.
- (c) An annual temporary permit may be used for no more than twenty-five (25) temporary events in one calendar year.
- (d) Application and fees for the annual temporary permit must be submitted at least five (5) working days prior to the first event, or fourteen (14) working days prior to the event if five (5) or more booths are permitted for the same event. Applications received after these deadlines will be subject to an additional administrative fee.
- (e) Notification of additional events must be submitted at least five (5) working days prior to the event, or fourteen (14) working days prior to the event if five (5) or more booths are permitted for the same event. Notifications received after these deadlines will be subject to an additional administrative fee.
- (f) Participation in events where an annual temporary food permit holder has multiple booths will count as only one (1) event toward the annual limit of twenty-five (25) temporary events.
- (g) Fees are non-refundable and applications or notifications will not be accepted after 4:00 p.m. on Thursday immediately preceding the event.

(3) Seasonal permits.

- (a) Seasonal permit fees shall be reviewed, set, and adopted by action of the City Council.
- (b) Seasonal permit applications and fees must be submitted at least five (5) working days prior to the start date. Applications submitted less than five (5) working days prior to the start date will be subject to an administrative fee.
- (c) Applications will not be accepted after 4:00 p.m. on Thursday immediately preceding the event.
- (d) Vendors with seasonal permits may not operate at the same location for more than forty-five (45) days during the same calendar year.

- (4) Annual permits.
 - (a) Fees. Food establishment annual permit fees shall be reviewed, set, and adopted by action of the City Council.
 - (b) Inspection; issuance of permit. Upon receipt of such an application, the regulatory authority shall make an inspection of the establishment to determine compliance with the provisions of the article. When inspection reveals that the applicable requirements of this article have been met, a permit shall be issued to the applicant by the regulatory authority.
- (5) Farmers' Market permits.
 - (a) Fees. Farmers' Market permit fees shall be reviewed, set, and adopted by action of the City Council.
 - (b) Inspection; issuance of permit. Upon receipt of such an application, the regulatory authority shall make an inspection of the establishment to determine compliance with the provisions of the article. When inspection reveals that the applicable requirements of this article have been met, a permit shall be issued to the applicant by the regulatory authority.
- (6) Suspension of permits.
 - (a) Emergency Suspension. If the regulatory authority finds a condition constituting an imminent health hazard as defined in Section 9-2(42), or that a public health nuisance (as that term is defined in Section 341.011 of the Texas Health and Safety Code) that is an immediate and substantial hazard to the public health exists in the operation of an establishment permitted under this section, he or she may issue a summary suspension without prior warning, notice or hearing, if the notice:
 - (1) states the reasons for the suspension;
 - (2) states the evidence that the permit holder shall provide in order to demonstrate that the reasons for suspension have been eliminated;
 - (3) states that the permit holder may request an appeal hearing by submitting a timely request to the regulatory authority, and;
 - (4) provides the name and the address of the regulatory authority representative to whom a request for appeal hearing may be made.
 - (b) General Suspension. If the regulatory authority finds a condition constituting a public health nuisance (as that term is defined in Section 341.011 of the Texas Health and Safety Code), but not constituting an immediate and substantial hazard to the public health exists in the operation of an establishment permitted under this section, he or she may issue a written notice ordering abatement of the nuisance to any person responsible for the nuisance. Whenever a permit holder or operator has failed to comply with any notice

issued under the provisions of this division, the permit holder or operator shall be notified in writing that the permit is, upon receipt of the suspension notice, immediately suspended, and that an opportunity for a hearing will be provided if a written request for a hearing is filed with the regulatory authority by the permit holder within five (5) business days.

- (c) The issuance of a suspension shall be a remedy in addition to, and not in lieu of, any penalty authorized under subsection (8) of this section, and shall not limit any other rights of the regulatory authority to pursue other actions or remedies to address any violation of the provisions of this article.
- (7) Reinstatement of suspended permits. Any person whose permit has been suspended may, not more than sixty (60) days after the date of suspension, make application for a reinspection for the purpose of reinstating the permit. Within ten (10) business days following receipt of a written request, including a statement signed by the applicant that in his opinion the condition causing the suspension of the permit has been corrected, the regulatory authority shall make a reinspection. If the applicant is complying with the requirements of this article, the permit shall be reinstated.
- (8) Revocation. If a permit holder has been issued more than three (3) violation notices or citations pertaining to any of the requirements of this article during a twelve (12) month period, a permit may be permanently revoked after an opportunity for a hearing has been provided by the regulatory authority. Prior to such action, the regulatory authority shall notify the permit holder in writing, stating the reasons that the permit should be permanently revoked. The permit shall be revoked at the end of five (5) business days following service of this notice, unless a request for a hearing is filed with the regulatory authority, by the permit holder within such five-day period.”

Section II. All provisions of the Ordinances of the City of Plano, codified or uncodified, in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Plano, codified or uncodified, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section III. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section IV. The repeal of any Ordinance or part of Ordinances affected by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying, or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any Ordinances at the time of passage of this Ordinance.

Section V. Any person, firm, or corporation violating any of the provisions or terms of this Ordinance shall be guilty of a misdemeanor and, upon conviction in the Municipal Court, shall be subject to a fine not to exceed **TWO THOUSAND AND NO/100 DOLLARS (\$2,000.00)** for each offense. Each and every violation shall be deemed to constitute a separate offense.

Section VI. This Ordinance shall become effective from and after its passage and publication as required by law.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		01/27/14		
Department:		ENVIRONMENTAL HEALTH		
Department Head		GEOFFREY HEINICKE		
Agenda Coordinator (include phone #): Doris Callaway, Ext. 7494				
CAPTION				
An Ordinance of the City Council of the City of Plano, Texas, repealing Ordinance Nos. 2013-12-11, 2012-12-17 and 2012-11-24, and replacing them with this Ordinance, to be entitled "Health Categories and Fees," to amend Animal Services and Environmental Health fees; providing a repealer clause, a severability clause, and an effective date.				
FINANCIAL SUMMARY				
<input type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input checked="" type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-14	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(s): GENERAL				
COMMENTS: The revenue impact of the Ordinance changes are unknown at this time. STRATEGIC PLAN GOAL: Updates to the Health Categories and Fees Ordinance relate to the City's Goal of a Financially Strong City and Service Excellence and a Safe Large City.				
SUMMARY OF ITEM				
This Ordinance will reflect fees for specific services provided by the department. Adding "annual temporary permit" fee and expedited processing fee for "animal exhibition" permit applications submitted less than fourteen days prior to an event to "Health Categories and Fees."				
List of Supporting Documents:			Other Departments, Boards, Commissions or Agencies	

An Ordinance of the City Council of the City of Plano, Texas, repealing Ordinance Nos. 2013-12-11, 2012-12-17 and 2012-11-24, and replacing them with this Ordinance, to be entitled “Health Categories and Fees,” to amend Animal Services and Environmental Health fees; providing a repealer clause, a severability clause, and an effective date.

WHEREAS, on November 26, 2012, the City Council of the City of Plano duly passed Ordinance No. 2012-11-24 which adopted permit and inspection fees for animal and health department services; and

WHEREAS, on December 18, 2012, the City Council of the City of Plano duly passed Ordinance No. 2012-12-17 which amended definitions in the fee ordinance; and

WHEREAS, on December 17, 2013, the City Council of the City of Plano duly passed Ordinance No. 2013-12-11 which amended permit and inspection fees for newly added Health Department services; and

WHEREAS, staff recommends that the Animal Services and Health fee schedule be amended to include new fees and increases to certain existing fees; and

WHEREAS, the City Council recognizes that these amendments are necessary to address increased administrative costs for providing specific services; and

WHEREAS, generation of resources through fees needed to administer the programs and services of the City of Plano is of vital concern to all citizens and must be considered for each year in concurrence with the annual budget for the City; and

WHEREAS, the City Council, based upon staff recommendations and review and consideration of these matters, and in concurrence with the adoption of the annual budget for the City of Plano, has determined that it is in the best interest of the City of Plano, Texas, to revise the fees hereinafter set forth, and that they are proper and should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS THAT:

Section I. Ordinance Nos. 2013-12-11, 2012-12-17, and 2012-11-24 providing permit and service fees for certain health department services are hereby repealed and replaced with the following text:

“Definitions.

Farmers’ Market means an area at which two (2) or more farmers’ market vendor’s offer produce or agricultural products for retail sale.

Farmers’ Market Vendor means any person who offers or sells produce or agricultural products at a farmers’ market.

Full Service means a food service operation that prepares two or more products that involve cooking of raw meat or cooling and reheating of any cooked product.

Fast Food means a food service operation that is primarily a cook-serve operation with minimum cooling of cooked products and no reheating.

Convenience Store means a food operation that sells pre-packaged food items (including Potentially Hazardous Foods “PHF”), whole fruit and pastry items with limited hot hold service.

Retail Store means a food operation without on-site cooking that sells packaged food items for retail sale; including but not limited to PHF items.

Specialty/Coffee Shops means a food operation that sells liquid drinks, coffee, pastries or prepackaged food items.

Bakery means a food operation that sells baked goods, coffee, and beverages. PHF’s are limited to one (kolache), no sandwiches or salads.

Prepackaged Stores means a food operation that sells only prepackaged foods or prepackaged foods and single service ice cream. A food operation may not be considered a prepackaged store if it sells milk.

Grocery Store means a facility that provides food items for retail sales to the general public and that contains two or more of the following categories of food items: (a) bakery/deli items, (b) meat/seafood, (c) produce, dairy, and grocery, but which does not have fast food, coffee shop, or other ready-to-eat food service operations within the facility.

Mega Store means a facility that meets the definition of a Grocery Store, but which also has fast food, coffee shop, or other food service operations serving ready-to-eat food located within the facility. These include, but are not limited to, a franchised food service operation located within the facility.

Seafood/Meat Market means a facility that sells primarily raw meat or seafood products.

Exempt means all public schools located in the Plano City Limits and City of Plano facilities.

Potentially Hazardous Food/Time and Temperature Control for Safety Food (PHF/TCS) means a food that requires time and temperature control for safety (TCS) to limit pathogenic microorganism growth or toxin production which consists in whole or in part of milk or milk products, eggs, meat, poultry, fish, shellfish, edible crustacean, or other ingredients including synthetic ingredients, in a form capable of supporting rapid and progressive growth of infectious or toxigenic microorganisms. The term does include fresh shell eggs, which is raw or heat-treated; a food of plant origin that is heat-treated or consists of raw seed sprouts; cut melons; cut leafy greens; cut tomatoes or mixtures of cut tomatoes that are not modified in a way so they are unable to support pathogenic microorganism growth or toxin formation; and garlic-in-oil

mixtures that are not modified in a way that results in mixtures that do not support growth. This term does not include: an air-cooled hard-boiled egg with shell intact, or a shell egg that is not hard-boiled, but has been treated to destroy all viable Salmonellae; a food, in an unopened commercially hermetically sealed container, that is shelf stable; a food for which a product assessment including laboratory evidence, demonstrates that time and temperature control for safety is not required and that may contain a preservative, other barrier to the growth of microorganisms, or a combination of barriers that inhibit the growth of microorganisms; or a food that does not support the growth of microorganisms as specified even though the food may contain an infectious or toxigenic microorganism or chemical or physical contaminant at a level sufficient to cause illness.

HEALTH DEPARTMENT FEES

FOOD ESTABLISHMENT PERMIT FEES:	Fee
1. Mega Stores	\$ 1000.00
2. Grocery Stores	\$ 800.00
3. Full Service	\$ 500.00
4. Exempt	-0-
5. Fast Foods	\$ 400.00
6. Convenience	\$ 300.00
7. Non-PHF	\$ 200.00
8. Misc. Vending	
A. Hot Trucks	\$ 300.00
B. Catering, Prepackaged	\$ 275.00
C. Push Cart (Ice Cream)	\$ 150.00
9. Seasonal, Non-PHF	\$ 150.00
Temporary	\$ 75.00
Annual Temporary	\$ 500.00
10. Farmers' Market	
A. 1-30 Vendors	\$ 200.00
B. 31-60 Vendors	\$ 400.00
C. 61+ Vendors	\$ 600.00
11. Variance Application/Renewal Fee	\$ 100.00
12. Plans review fee	\$ 300.00

A permit fee of Seventy-Five Dollars (\$75.00) must accompany each completed temporary food service permit application. An additional Fifty Dollars (\$50.00) will be assessed if application is submitted less than five (5) business days prior to the event. All nonprofit organizations shall be exempt from the temporary food service permit fee charge. Proper documentation of nonprofit status must be provided to the Health Department at the time of application.

Vendors having more than one booth at an event will be charged Seventy-Five Dollars (\$75.00) for the first booth and Twenty-Five Dollars (\$25.00) for each additional booth.

A permit fee of One Hundred Fifty Dollars (\$150.00) must accompany each completed seasonal food service permit application. An additional Fifty Dollars (\$50.00) will be assessed if application is submitted less than five (5) business days prior to the event. Proper documentation of nonprofit status must be provided to the Health Department at the time of application.

A permit fee waiver may be obtained if proof of charitable non-profit (tax-supported) status is submitted with application. There is a Twenty Dollar (\$20.00) permit processing and inspection fee.

A plans review fee shall be charged for the review of plans and specifications of new construction or remodeled facilities.

POOL INSPECTION, WASTEHAULER AND PRETREATMENT FEES

POOL	Fee
1. Swimming Pool Inspection Fee	\$ 200.00
2. Additional Pool	\$ 100.00
3. Plans review fee	\$ 300.00
WASTE HAULER AND TRAP FEES	
1. Waste Haulers	\$ 300.00
2. Generator Inspection	\$ 250.00
INDUSTRIAL WASTEWATER PRETREATMENT	
1. Industrial Pretreatment Annual Fee	\$ 300.00
2. Industrial Pretreatment BMP Permit Fee	\$ 50.00
INDUSTRIAL USER FEES	
1. Industrial User Fee Per Outfall (monthly)	\$ 590.00

A plans review fee shall be charged for the review of plans and specifications of new construction or remodeled pool facilities.

LATE FEES

No permit shall be issued or renewed until such fee is paid. Late fees for permit renewals shall apply as follows:

FOOD ESTABLISHMENT PERMIT RENEWAL LATE FEES:	Fee
1-30 days after expiration date	10% of permit fee
31-60 days after expiration date	15% of permit fee
60 or more days after expiration date	30% of permit fee
POOL PERMIT RENEWAL LATE FEES:	
1-30 days after expiration date	10% of permit fee

31-60 days after expiration date	15% of permit fee
60 or more days after expiration date	30% of permit fee
LIQUID WASTE GENERATOR PERMIT RENEWAL LATE FEES:	
1-30 days after expiration date	\$ 50.00

MISCELLANEOUS FEES

CERTIFICATE OF OCCUPANCY (C/O) AND TEMPORARY (T/C/O) FEES:	Fee
1. First C/O or T/C/O inspection	-0-
2. Second Inspection	\$ 75.00
BODY ART PERMIT FEES:	
1. Body art permit	\$ 200.00
TRAINING FEES:	
1. Food Manager Certification	\$ 100.00
2. Food Handler Class	\$ 25.00
3. Food Handler Card for Off-Site Course	\$ 15.00
4. Food Manager Review Course	\$ 25.00
5. Certified Pool Operator Course	\$ 200.00

RE-INSPECTION FEES

For re-inspections required due to critical violation issues.

RE-INSPECTION FEES:	Fee
1. Swimming Pool Re-Inspection	\$ 50.00
2. Food Establishment Re-Inspection	\$ 50.00

ANIMAL SERVICES FEES

ANNUAL REGISTRATION FEES:	Fee
1. Dog, cat or ferret annual registration	\$ 30.00
2. Sterilized dog, cat, or ferret registration, annual	\$ 10.00
3. Dangerous animal registration, annual	\$ 250.00
4. Lost registration tag fee	\$ 5.00

Any owner who applies for an annual registration thirty-one (31) or more days after the expiration date of its previous registration shall be assessed a late fee of \$10.00.

The annual registration fee for sterilized animals shall be reduced to \$5.00 if the owner of the animal is sixty (60) years of age or older or provides proof of receiving financial assistance from any governmental agency due to the owner being considered disabled or low-income. This fee shall also be reduced for animals that are used by law enforcement agencies and for certified assistance animals.

PERMIT FEES:	Fee
1. Commercial Breeder Permit, annual	\$ 75.00
2. Animal Establishment Permit, annual	\$ 75.00
3. Animal Exhibition Permit, per seven (7) day period	\$ 25.00
4. Pet Grooming Facility Permit, annual	\$ 50.00
5. Multi-Pet Permit Application Fee, annual	\$ 15.00
6. Wildlife Educational Center Permit, annual	\$ 200.00
7. Wildlife Rehabilitator Permit, annual	-0-

Any Animal Exhibition application that is submitted less than fourteen (14) days, but more than seven (7) days, prior to the start of the exhibition shall be subject to an additional \$10.00 expedited processing fee. Any Animal Exhibition application that is submitted less than seven (7) days prior to the start of the exhibition shall be subject to an additional \$25.00 expedited processing fee.

Any Commercial Breeder, Animal Establishment, Pet Grooming Facility, or Wildlife Educational Center that does not receive a satisfactory annual inspection shall be charged a re-inspection fee for each subsequent inspection that is performed until a satisfactory rating is achieved. The cost for each inspection shall be \$25.00 and all re-inspection fees must be paid prior to the issuance of any permit.

Any Commercial Breeder, Animal Establishment, Pet Grooming Facility or Wildlife Educational Center that applies for its annual permit 1-30 days after the expiration date of its previous permit shall pay a late fee of \$25.00. Any Commercial Breeder, Animal Establishment, or Pet Grooming Facility that applies for its annual permit 31 or more days after the expiration date of its previous permit shall pay a late fee of \$50.00.

IMPOUND AND BOARDING FEES:	Fee
1. First Impoundment	\$ 75.00
First impound fee may be reduced by the following amounts if the animal, at the time of impound is:	
Sterilized	\$ (40.00)
Currently vaccinated against rabies	\$ (10.00)
Currently licensed with the city	\$ (10.00)
Identified by traceable identification	\$ (15.00)
2. Second Impoundment in any twelve (12) month period	\$ 100.00
3. Third and all subsequent impoundments in any twelve (12) month period	Prior impound fee + \$ 100.00
4. Boarding fee per animal, daily for all or part of any one day	\$ 10.00

ADOPTION FEES:	Fee
1. Dog or cat	\$ 80.00
2. Ferret	\$ 50.00
3. Birds, small mammals, reptiles	\$ 25.00

MISCELLANEOUS FEES:	Fee
1. Microchipping fee	\$ 15.00
2. Rabies Vaccination fee	\$ 10.00
3. First time registration of dog, cat or ferret twelve (12) month of age or less, sterilized or unsterilized	\$ 10.00
4. Local Rabies Control Authority Incident fee (includes boarding and observation fees, or ship and test fees)	\$ 100.00
5. Livestock capture and impoundment, per head	\$ 100.00
6. Boarding fee, per head, per day	\$ 15.00
7. Deceased dog, cat, or other small animal cremation fee	\$ 20.00
8. Owner surrender fee for any dog, cat or other small animal	\$ 25.00

The Health Director or his designee shall have the authority to refund, reduce, or waive animal services fees.”

Section II. All provisions of the Ordinances of the City of Plano, codified or uncodified, in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Plano, codified or uncodified, not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section III. It is the intention of the City Council that this Ordinance, and every provision thereof, shall be considered severable, and the invalidity or unconstitutionality of any section, clause, provision or portion of this Ordinance shall not affect the validity or constitutionality of any other portion of this Ordinance.

Section IV. This Ordinance shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY



CITY OF PLANO COUNCIL AGENDA ITEM

CITY SECRETARY'S USE ONLY				
<input checked="" type="checkbox"/> Consent <input type="checkbox"/> Regular <input type="checkbox"/> Statutory				
Council Meeting Date:		1/27/2014		
Department:		City Secretary		
Department Head		Diane Zucco		
Agenda Coordinator (include phone #): Sharon Kotwitz X7120				
CAPTION				
An Ordinance of the City of Plano, Texas, adopting and enacting Supplement Number 105 to the Code of Ordinances for the City of Plano; providing for amendment to certain sections of the Code; and providing an effective date.				
FINANCIAL SUMMARY				
<input checked="" type="checkbox"/> NOT APPLICABLE <input type="checkbox"/> OPERATING EXPENSE <input type="checkbox"/> REVENUE <input type="checkbox"/> CIP				
FISCAL YEAR: 2013-2014	Prior Year (CIP Only)	Current Year	Future Years	TOTALS
Budget	0	0	0	0
Encumbered/Expended Amount	0	0	0	0
This Item	0	0	0	0
BALANCE	0	0	0	0
FUND(s): NA				
COMMENTS: This item has no fiscal impact.				
STRATEGIC PLAN GOAL: Adoption of the Quarterly Code Supplement relates to the City's goal of Financially Strong City with Service Excellence.				
SUMMARY OF ITEM				
Adoption of this ordinance enables this supplement to be admissible in court.				
List of Supporting Documents: Ordinance			Other Departments, Boards, Commissions or Agencies	

An Ordinance of the City of Plano, Texas adopting and enacting Supplement Number 105 to the Code of Ordinances for the City of Plano; providing for amendment to certain sections of the Code; and providing an effective date.

WHEREAS, the City Council of the City of Plano, Texas adopted a new Code of Ordinances upon adoption of Ordinance No. 87-3-14, on March 9, 1987; and

WHEREAS, Sections V and VI of Ordinance No. 87-3-14 provide for amendment to said Code of Ordinances; and

WHEREAS, the Code of Ordinances of the City of Plano, Texas has been revised by previous amendments duly passed as individual ordinances by the City Council and such amendments are reflected on Supplement Number 105; and

WHEREAS, the City Council wishes to adopt the ordinance codification version appearing in Supplement Number 105 of the Plano Code of Ordinances in order for the printed Code form to be considered identical to the original ordinance and to eliminate any confusion or differences in the format of the original ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The City Council hereby adopts the printed Code form of the ordinances contained in Supplement Number 105 as prepared by the codifier.

Section II. This Ordinance shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of January, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

DATE: January 7, 2014
TO: Honorable Mayor & City Council
FROM: Richard Grady, Chairman, Planning & Zoning Commission
SUBJECT: Results of Planning & Zoning Commission Meeting of January 6, 2014

AGENDA ITEM NO. 6
PUBLIC HEARING: ZONING CASE 2013-35
APPLICANT: PLANO DEVELOPMENT, LLC

Request to amend Planned Development-112-Retail to allow automobile repair-major by Specific Use Permit on 72.3± acres located at the northeast and southeast corners of Plano Parkway and Midway Road. Zoned Planned Development-112-Retail.

APPROVED: 6-1 **DENIED:** _____ **TABLED:** _____

LETTERS RECEIVED WITHIN 200 FOOT NOTICE AREA: **SUPPORT:** 1 **OPPOSE:** 4

LETTERS RECEIVED OUTSIDE 200 FOOT NOTICE AREA: **SUPPORT:** 0 **OPPOSE:** 0

PETITION(s) RECEIVED: N/A **# OF SIGNATURES:** N/A

STIPULATIONS:

Approved as follows (additions are indicated in underlined text):

Restrictions:

1. Adding the following uses by specific use permit to the PD-112-R district as follows:
 - a. Mini-warehouse/Public storage
 - b. Light-intensity manufacturing
 - c. New car dealer and used car dealer
 - d. Office - Showroom/Warehouse
 - e. Automobile repair-major
2. Establishing a building height of 10 stories (175 feet):
 - a. Structured parking garages limited to three stories at or above grade.

- b. Residential setback slope of 3 times the height up to a maximum of 8 stories or 140 feet, whichever is more restrictive for a minimum distance of 1,000 feet. Beyond 1,000 feet, the setback shall be increased at 1 time the height above 8 stories or 140 feet, whichever is more restrictive, up to 10 stories or 175 feet in height, whichever is more restrictive.
3. Establishing the following Floor Area Ratio (FAR) and lot coverage standards:
- a. Lot Coverage: 50%, 70% if structured parking facilities are included in the calculation
 - b. Floor Area Ratio: 1:1

The Commissioner voting in opposition believed that this use was not appropriate to allow by specific use permit in this area.

FOR CITY COUNCIL MEETING OF: January 27, 2014 (To view the agenda for this meeting, see www.planotx.org)

PUBLIC HEARING - ORDINANCE

EH/av

xc: Cliff Bormann, Assistant Building Official

<http://goo.gl/maps/FCHJN>

CITY OF PLANO
PLANNING & ZONING COMMISSION

January 6, 2014

Agenda Item No. 6

Public Hearing: Zoning Case 2013-35

Applicant: Plano Development, LLC

DESCRIPTION:

Request to amend Planned Development-112-Retail to allow automobile repair-major by Specific Use Permit on 72.3± acres located at the northeast and southeast corners of Plano Parkway and Midway Road. Zoned Planned Development-112-Retail.

REMARKS:

The requested zoning is to amend Planned Development-112-Retail (PD-112-R) to allow automobile repair-major by Specific Use Permit (SUP). The Zoning Ordinance defines automobile repair-major as the general repair or reconditioning of engines, air-conditioning systems, and transmissions for motor vehicles; wrecker service; collision services including body, frame, or fender straightening or repair; customizing; painting; vehicle steam cleaning; undercoating and rust proofing; and other similar uses. An SUP authorizes and regulates a use not normally permitted in a district, which could benefit in a particular case the general welfare, provided that adequate development standards and safeguards are established. The Commission called a public hearing to consider amending PD-112-R on October 21, 2013. The public hearing was initiated by the Commission at the request of the applicant due to the difficulty in obtaining signatures from all property owners within the PD.

The subject property is zoned PD-112-R which includes properties bounded by Barksdale Elementary School to the north, Park Boulevard to the south, Plano Parkway to the east and Midway Road to the west. The R district is primarily intended to provide areas for neighborhood, local, and regional shopping facilities for the retail sales of goods and services including convenience stores, shopping centers, and regional malls but not including wholesaling and warehousing. A Planned Development (PD) district provides the ability to amend use, height, setback, and other development standards at the time of zoning to promote innovative design and better development controls to both off and onsite conditions.

PD-112-R was originally created in 2000. The subject property was previously zoned Light Industrial-1 (LI-1) and was rezoned in order to create zoning which was more consistent with surrounding land uses. The previous LI-1 zoning allowed for more intense uses such as mini-warehouse/public storage and new and used car dealers. The PD was established in order to encourage development which would be more consistent with retail shopping centers, while making allowances for some uses which were permitted within the previous LI-1 zoning. Currently, development within the PD includes retail, restaurant, mini-warehouse/public storage, convenience store with gas pumps, car wash, and car dealership uses. PD-112-R allows the following uses by specific use permit: mini-warehouse/public storage; light-intensity manufacturing; new car dealer and used car dealer; and office - showroom/warehouse. Presently, there are six existing SUPs within the PD for day care center, mini-warehouse/public storage, new and used car dealer, and drive-in restaurant. Additionally, the PD allows for a maximum building height of ten stories, subject to setbacks from residential zoning districts, as well as allowances for greater floor area ratio and lot coverage.

The land to the west of the subject property is zoned Planned Development-85-Retail/General Office (PD-85-R/O-2) and is developed as a religious facility. To the north is an existing public primary school zoned Planned Development-3-Patio Home (PD-3-PH). To the east is a regional mall zoned Regional Commercial (RC), and to the south, across Park Boulevard, the property is within the City of Hebron and City of Carrollton and includes single-family residential, retail and restaurant uses.

Automobile repair-major is an allowed use in the Light Commercial (LC), Central-Business-1 (CB-1), Light Industrial-1 (LI-1), Light Industrial-2 (LI-2) and Corridor Commercial (CC) zoning districts by right, subject to residential adjacency standards. The use is also allowed in the Commercial Employment (CE) zoning district as an accessory use, subject to residential adjacency standards. The R zoning district allows limited automotive uses including automobile repair-minor, but automobile repair-major is prohibited. The intent of the R district is to allow for retail, restaurant and service uses which support the surrounding residential neighborhoods. Furthermore, the R district restricts certain uses due to the proximity of nearby residential zoning districts.

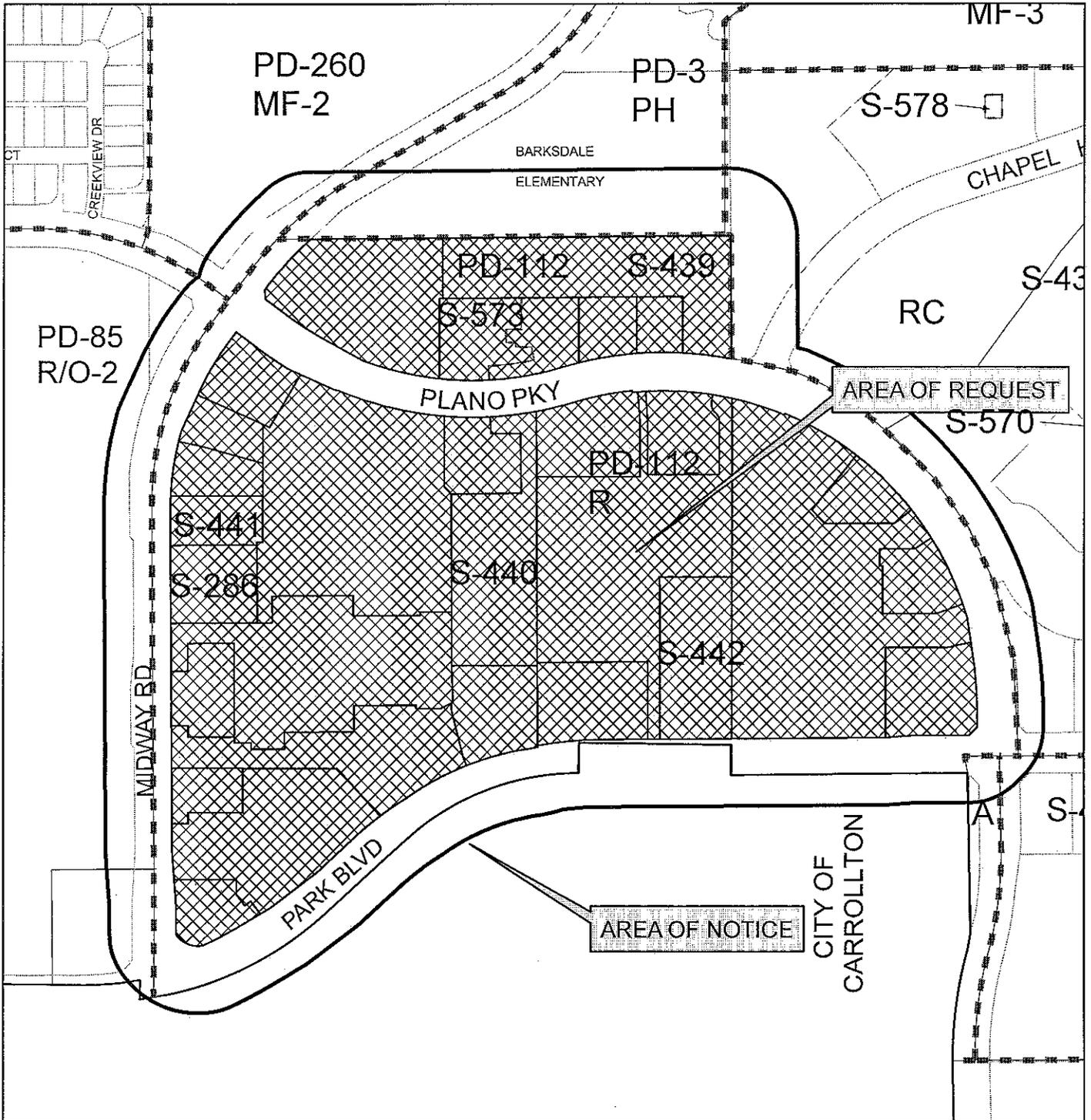
The proposed automobile repair-major use is consistent with the existing automotive-related uses adjacent to Park Boulevard. Staff believes this use would not be appropriate in all areas of the PD; therefore, we are recommending allowing automobile repair-major by SUP only. Furthermore, staff recommends that the use be allowed by SUP subject to residential adjacency standards, which would require distance separation and/or screening from existing residential zoning districts. Staff believes that the proposed PD amendment is appropriate due to the existing developed uses in the southern portion of the PD and recommends approval of the zoning case.

RECOMMENDATION:

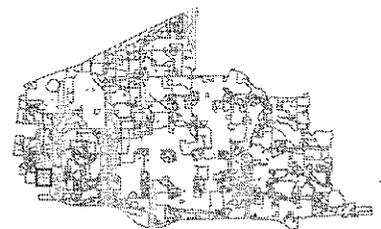
Recommended for approval as follows (additions are indicated in underlined text):

Restrictions:

1. Adding the following uses by specific use permit to the PD-112-R district as follows:
 - a. Mini-warehouse/Public storage
 - b. Light-intensity manufacturing
 - c. New car dealer and used car dealer
 - d. Office - Showroom/Warehouse
 - e. Automobile repair-major
2. Establishing a building height of 10 stories (175 feet):
 - a. Structured parking garages limited to three stories at or above grade.
 - b. Residential setback slope of 3 times the height up to a maximum of 8 stories or 140 feet, whichever is more restrictive for a minimum distance of 1,000 feet. Beyond 1,000 feet, the setback shall be increased at 1 time the height above 8 stories or 140 feet, whichever is more restrictive, up to 10 stories or 175 feet in height, whichever is more restrictive.
3. Establishing the following Floor Area Ratio (FAR) and lot coverage standards:
 - a. Lot Coverage: 50%, 70% if structured parking facilities are included in the calculation
 - b. Floor Area Ratio: 1:1



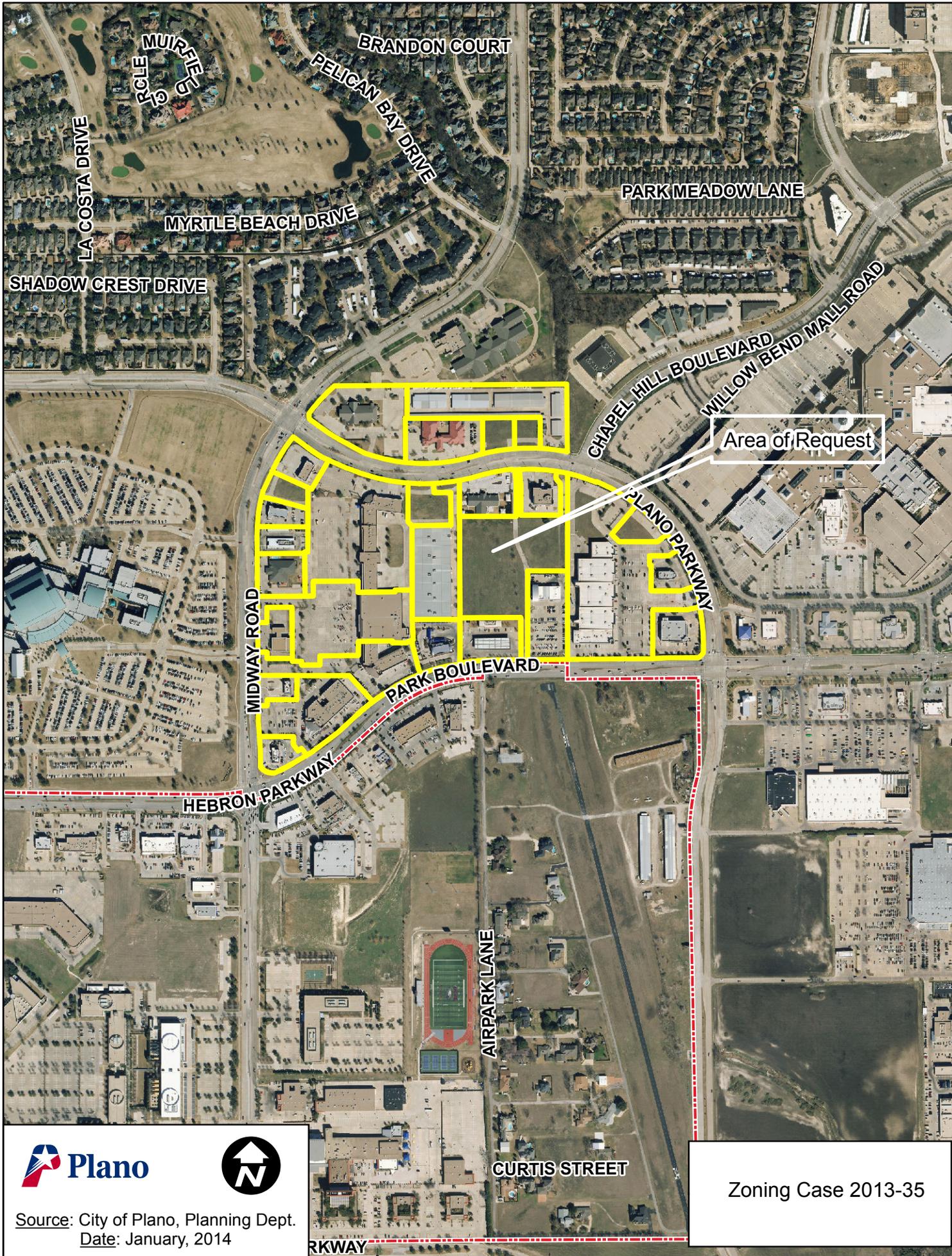
Zoning Case #: 2013-35



Existing Zoning: PLANNED DEVELOPMENT-112-RETAIL

○ 200' Notification Buffer





Area of Request



Source: City of Plano, Planning Dept.
Date: January, 2014

Zoning Case 2013-35

ARKWAY

Zoning Case 2013-35

An Ordinance of the City of Plano, Texas, amending the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, so as to amend Planned Development-112-Retail on 72.3± acres of land out of the R. Luddington Survey, Abstract No. 548, the John M. Myers Survey, Abstract No. 619, and the J.W. Haynes Survey, Abstract No. 456, located at the northeast and southeast corners of Plano Parkway and Midway Road, in the City of Plano, Collin County, Texas, to allow for Automobile Repair-Major by Specific Use Permit; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

WHEREAS, the City Secretary of Plano, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Plano and laws of the State of Texas, at a meeting of the City Council, to be held on the 27th day of January, 2014, for the purpose of considering amending Planned Development-112-Retail on 72.3± acres of land out of the R. Luddington Survey, Abstract No. 548, the John M. Myers Survey, Abstract No. 619, and the J.W. Haynes Survey, Abstract No. 456, located at the northeast and southeast corners of Plano Parkway and Midway Road, in the City of Plano, Collin County, Texas, to allow for Automobile Repair-Major by Specific Use Permit; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general circulation in the City of Plano, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 27th day of January, 2014; and

WHEREAS, the City Council is of the opinion and finds that such amendment would not be detrimental to the public health, safety, or general welfare, and will promote the best and most orderly development of the properties affected thereby, and to be affected thereby, in the City of Plano, and as well, the owners and occupants thereof, and the City generally.

IT IS, THEREFORE, ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The Comprehensive Zoning Ordinance No. 2006-4-24, as the same has been heretofore amended, is hereby further amended so as to amend Planned

Development-112-Retail on 72.3± acres of land out of the R. Luddington Survey, Abstract No. 548, the John M. Myers Survey, Abstract No. 619, and the J.W. Haynes Survey, Abstract No. 456, located at the northeast and southeast corners of Plano Parkway and Midway Road in the City of Plano, Collin County, Texas, to allow for Automobile Repair-Major by Specific Use Permit, said property being described in the legal description on Exhibit "A" attached hereto.

Section II. The change granted in Section I is granted subject to the following:

Restrictions:

1. Adding the following uses by specific use permit to the PD-112-R district as follows:
 - a. Mini-warehouse/Public storage
 - b. Light-intensity manufacturing
 - c. New car dealer and used car dealer
 - d. Office – Showroom/Warehouse
 - e. Automobile repair-major
2. Establishing a building height of 10 stories (175 feet):
 - a. Structured parking garages limited to three stories at or above grade.
 - b. Residential setback slope of 3 times the height up to a maximum of 8 stories or 140 feet, whichever is more restrictive for a minimum distance of 1,000 feet. Beyond 1,000 feet, the setback shall be increased at 1 time the height above 8 stories or 140 feet, whichever is more restrictive, up to 10 stories or 175 feet in height, whichever is more restrictive.
3. Establishing the following Floor Area Ratio (FAR) and lot coverage standards:
 - a. Lot coverage: 50%, 70% if structured parking facilities are included in the calculation
 - b. Floor Area Ratio: 1:1

Section III. It is directed that the official zoning map of the City of Plano (which is retained in electronic record format) be changed to reflect the zoning classification established by this Ordinance.

Section IV. All provisions of the ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section V. The repeal of any ordinance or part of ordinances affected by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section VI. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. It is the intention of the City Council that this Ordinance, and every provision hereof, shall be considered severable, and the invalidity or partial invalidity of any section, clause or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

Section VIII. This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED THIS THE 27TH DAY OF JANUARY, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

Zoning Case 2013-35

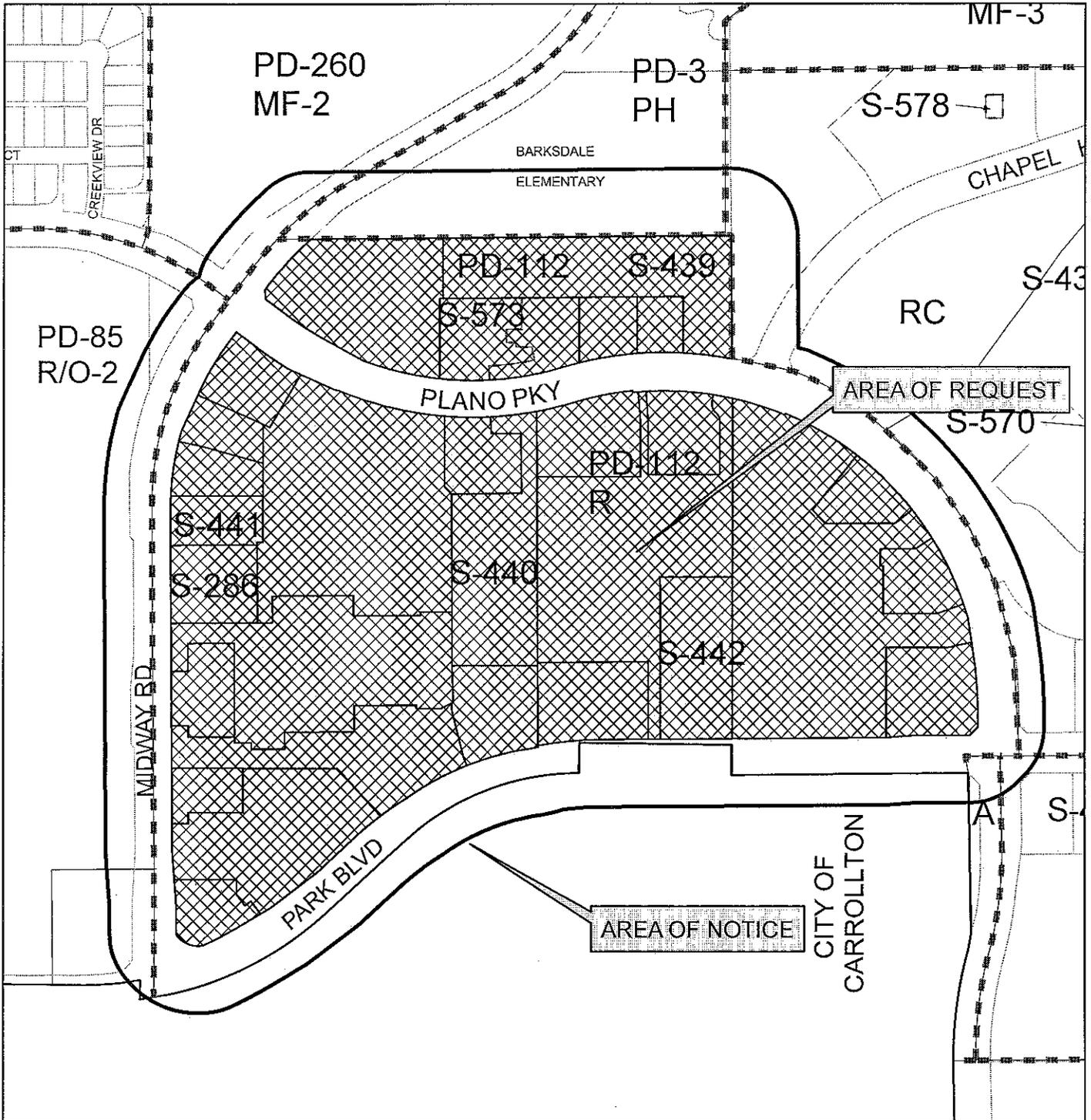
Tract A (11.5± acres)

BEING a parcel of land located in the City of Plano, Collin County, Texas, out of the R. Luddington Survey, Abstract No. 548, the John M. Myers Survey, Abstract No. 619, and the J.W. Haynes Survey, Abstract No. 456, and being more particularly described as follows:

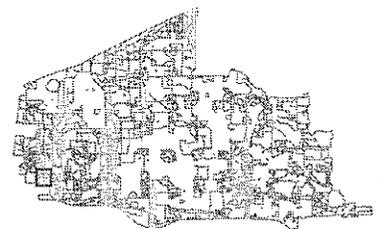
BEGINNING at the point of intersection of the Midway Road centerline and the Plano Parkway centerline. Then continuing north along the Midway Road centerline a distance of 184± feet to the point of intersection with the southern boundary of the Midway Road Elementary School Addition, Block A, Lot 1 southern boundary. Then continuing east along the Midway Road Elementary School Addition, Block A, Lot 1 southern boundary for a distance of 1,266± feet to the point of intersection with the eastern boundary of the Parkway Corners Addition, Block A, Lot 1 eastern boundary located 368± feet north of Plano Parkway. Then continuing south along the eastern boundary of Parkway Corners Addition, Block A, Lot 1 to the Plano Parkway centerline. Then continuing west along the Plano Parkway centerline to the POINT OF BEGINNING.

Tract B (60.8± acres)

BEGINNING at the point of intersection on the centerlines of Plano Parkway and Midway Road. Then continuing east along the Plano Parkway centerline to a point 330± east of the point of intersection with the centerline of Chapel Hill Road. Then proceed 85± feet from the centerline of Plano Parkway to the east right-of-way boundary of Plano Parkway. Then continuing south along the Plano Parkway eastern right-of-way boundary to the centerline of Park Boulevard. Then continuing west along the Park Boulevard centerline a distance of 177± feet. Then proceed a distance of 55± feet to the south right-of-way boundary of Park Boulevard. Then continuing west along the south right-of-way boundary of Park Boulevard for a distance of 752± feet. Then proceed north at a distance of 110± feet to the north right-of-way boundary of Park Boulevard. Then continuing west along the north right-of-way boundary of Park Boulevard to the point of intersection with the Midway Road centerline. Then continuing north along the Midway Road centerline to the POINT OF BEGINNING.



Zoning Case #: 2013-35



Existing Zoning: PLANNED DEVELOPMENT-112-RETAIL

○ 200' Notification Buffer



DATE: January 7, 2014
TO: Honorable Mayor & City Council
FROM: Richard Grady, Chairman, Planning & Zoning Commission
SUBJECT: Results of Planning & Zoning Commission Meeting of January 6, 2014

**AGENDA ITEM NO. 7A - PUBLIC HEARING
ZONING CASE 2013-36
APPLICANT: PLANO DEVELOPMENT, LLC**

Request for a Specific Use Permit for automobile repair-major on 2.4± acres located on the north side of Park Boulevard, 1,100± feet east of Midway Road. Zoned Planned Development-112-Retail.

APPROVED: 6-1 **DENIED:** _____ **TABLED:** _____

LETTERS RECEIVED WITHIN 200 FOOT NOTICE AREA: **SUPPORT:** 0 **OPPOSE:** 0

LETTERS RECEIVED OUTSIDE 200 FOOT NOTICE AREA: **SUPPORT:** 0 **OPPOSE:** 0

PETITION(s) RECEIVED: N/A **# OF SIGNATURES:** N/A

STIPULATIONS:

Approved subject to City Council approval of Zoning Case 2013-35. The Commissioner voting in opposition believed this was not an appropriate location for the automobile repair-major use.

FOR CITY COUNCIL MEETING OF: January 27, 2014 (To view the agenda for this meeting, see www.planotx.org)

PUBLIC HEARING - ORDINANCE

EH/av

xc: John Urbahns, Plano Development, LLC
Jonathan Hake, Cross Engineering Consultants, Inc.

<http://goo.gl/maps/1jysz>

CITY OF PLANO
PLANNING & ZONING COMMISSION

January 6, 2014

Agenda Item No. 7A

Public Hearing: Zoning Case 2013-36

Applicant: Plano Development, LLC

DESCRIPTION:

Request for a Specific Use Permit for automobile repair-major on 2.4± acres located on the north side of Park Boulevard, 1,100± feet east of Midway Road. Zoned Planned Development-112-Retail.

REMARKS:

The requested zoning is for a Specific Use Permit (SUP) for automobile repair-major. The subject property is a 2.4± acre undeveloped tract located on the north side of Park Boulevard, 1,100± feet east of Midway Road. The property has direct access to Park Boulevard, but the proposed building is set back 320± feet from the right-of-way. The Zoning Ordinance defines automobile repair-major as the general repair or reconditioning of engines, air-conditioning systems, and transmissions for motor vehicles; wrecker service; collision services including body, frame, or fender straightening or repair; customizing; painting; vehicle steam cleaning; undercoating and rust proofing; and other similar uses. An SUP authorizes and regulates a use not normally permitted in a district, which could benefit in a particular case the general welfare, provided that adequate development standards and safeguards are established.

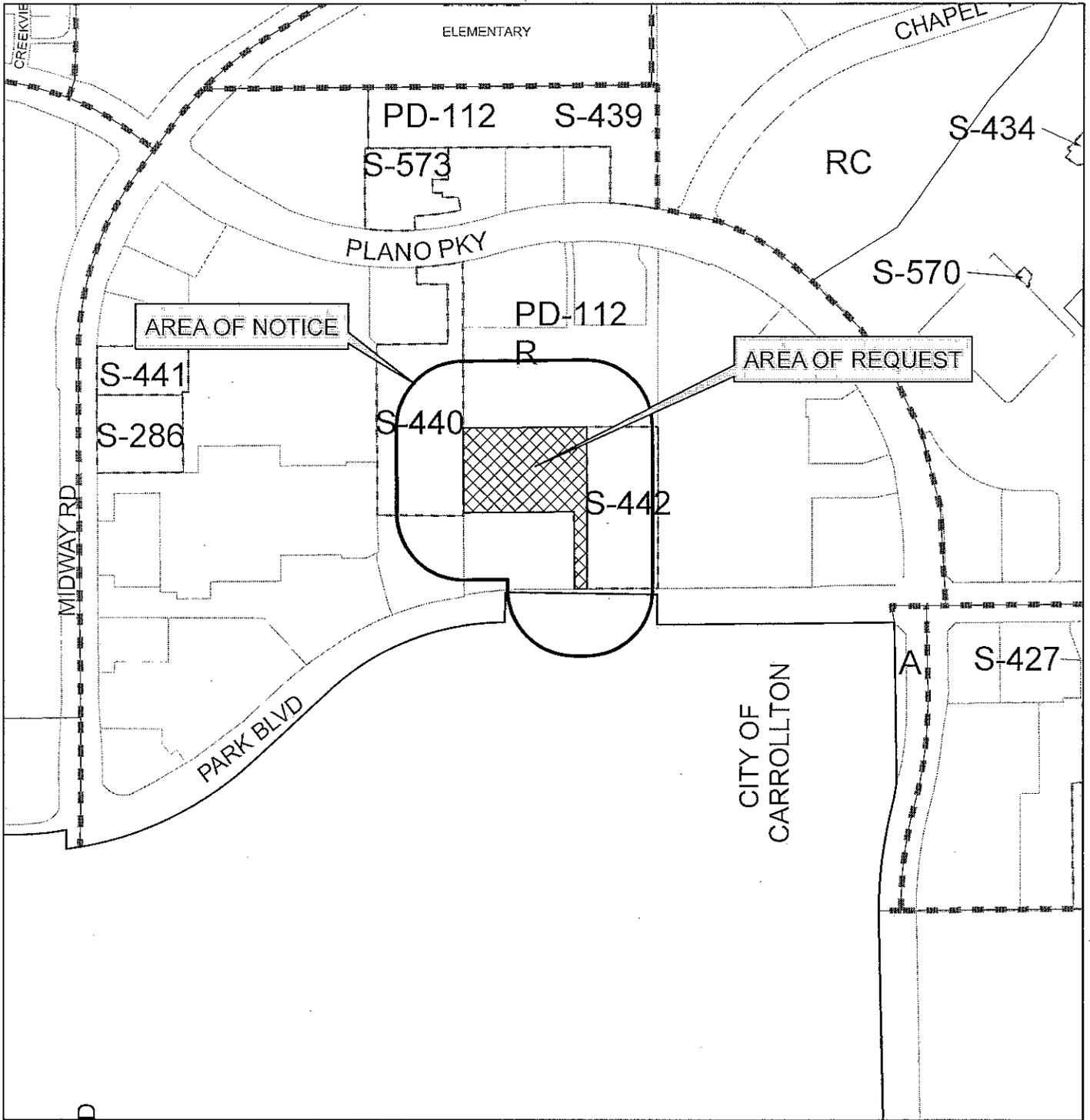
The subject property is zoned Planned Development-112-Retail (PD-112-R). The R district is primarily intended to provide areas for neighborhood, local, and regional shopping facilities for the retail sales of goods and services including convenience stores, shopping centers, and regional malls but not including wholesaling and warehousing. A Planned Development (PD) district provides the ability to amend use, height, setback, and other development standards at the time of zoning to promote innovative design and better development controls to both off and onsite conditions.

To the west of the subject property is an existing mini-warehouse/public storage development zoned PD-112-R. To the north, the property is undeveloped and is zoned PD-112-R. To the east is an existing car dealership zoned PD-112-R with Specific Use Permit #442 for New and Used Car Dealer. To the south, across Park Boulevard, the property is within the City of Hebron and is developed as single-family residential.

The subject property is a 2.4 acre site which the applicant is proposing to subdivide out of a 6.8± acre undeveloped property. The automobile repair-major site will have direct access to Park Boulevard to the south and Plano Parkway to the north via offsite fire lane, access and utility easements. This site is not directly adjacent to any residential development and has no access to the existing retail developments to the east and west. Additionally, the Zoning Ordinance requires any outside storage of vehicles to be screened with a minimum six-foot masonry wall. Due to its location, the subject property has limited visibility from Park Boulevard and Plano Parkway which limit the potential uses of the property. Staff believes that the proposed location is suitable for the automobile repair-major use and, therefore, recommends approval of the zoning case.

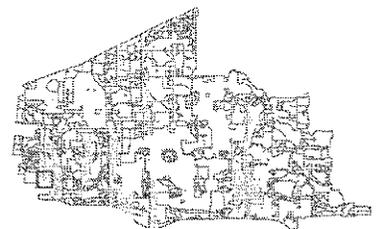
RECOMMENDATION:

Recommended for approval subject to City Council approval of Zoning Case 2013-35.



Zoning Case #: 2013-36

Existing Zoning: PLANNED DEVELOPMENT-112-RETAIL



○ 200' Notification Buffer





Area of Request

PARK BOULEVARD

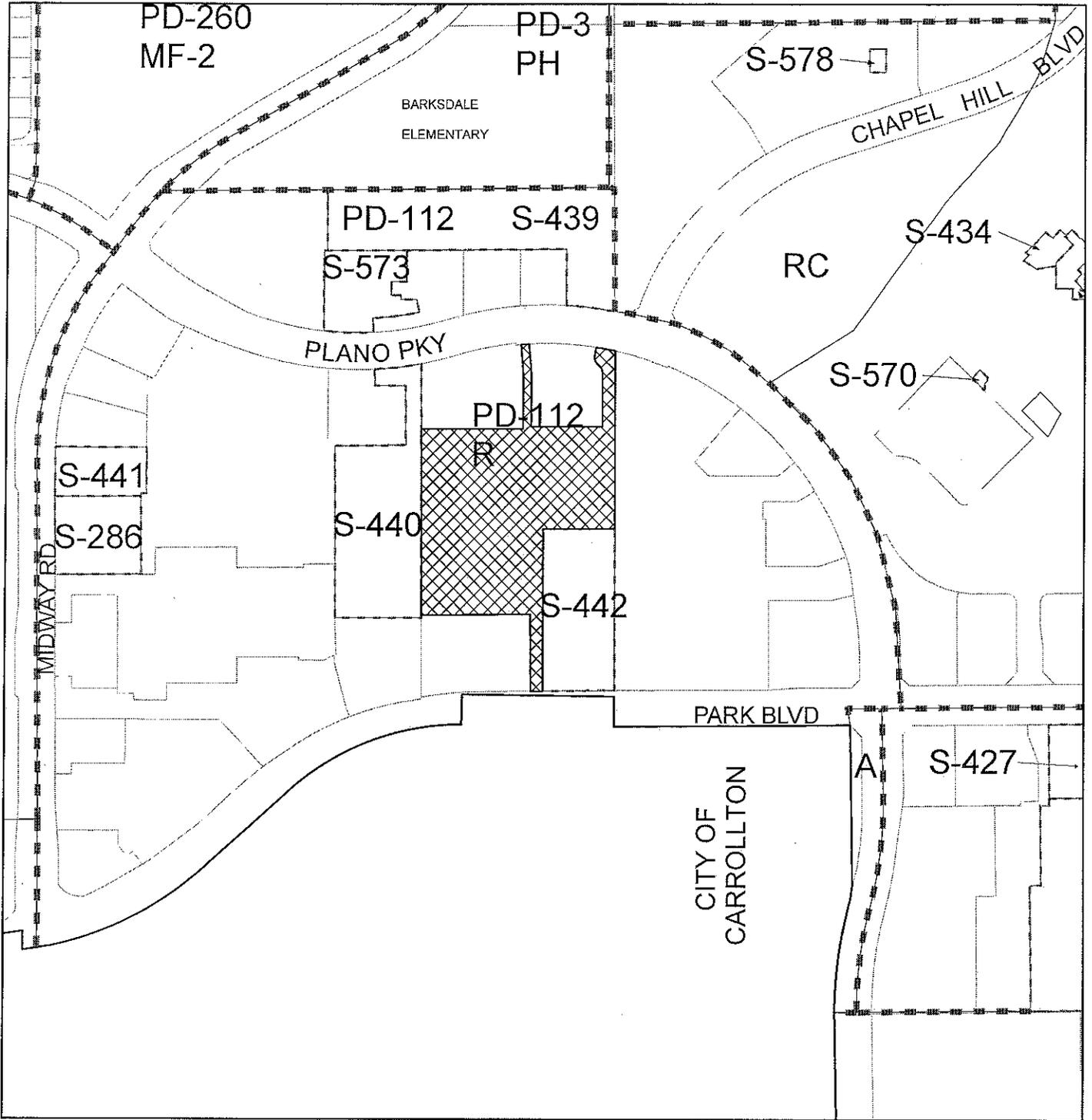
HEBRON PARKWAY

AIRPARK LANE



Source: City of Plano, Planning Dept.
Date: January, 2014

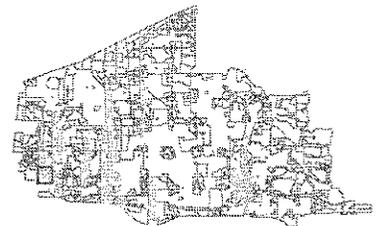
Zoning Case 2013-36



Item Submitted: CONCEPT PLAN

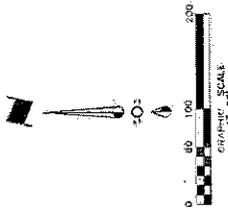
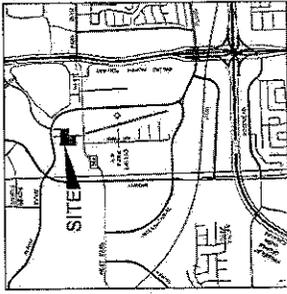
Title: PARK PLACE CENTER
BLOCK A, LOTS 7R & 10

Zoning: PLANNED DEVELOPMENT-112-RETAIL



○ 200' Notification Buffer





SITE DATA SUMMARY TABLE
LOT 7R, BLOCK A

PROPOSED USE	OFFICE (100,000 SQ. FT.)
PROPOSED AREA (SQ. FT.)	100,000
PROPOSED PERCENT OF LOT COVERED	100%
PROPOSED HEIGHT (FEET)	40
PROPOSED SETBACKS (FEET)	10
PROPOSED DRIVEWAY	10
PROPOSED SIDEWALK	10
PROPOSED BIKEWAY	10
PROPOSED PARKING	10
PROPOSED LANDSCAPING	10
PROPOSED LIGHTING	10
PROPOSED SECURITY	10
PROPOSED UTILITIES	10
PROPOSED SIGNAGE	10
PROPOSED FENCE	10
PROPOSED OTHER	10

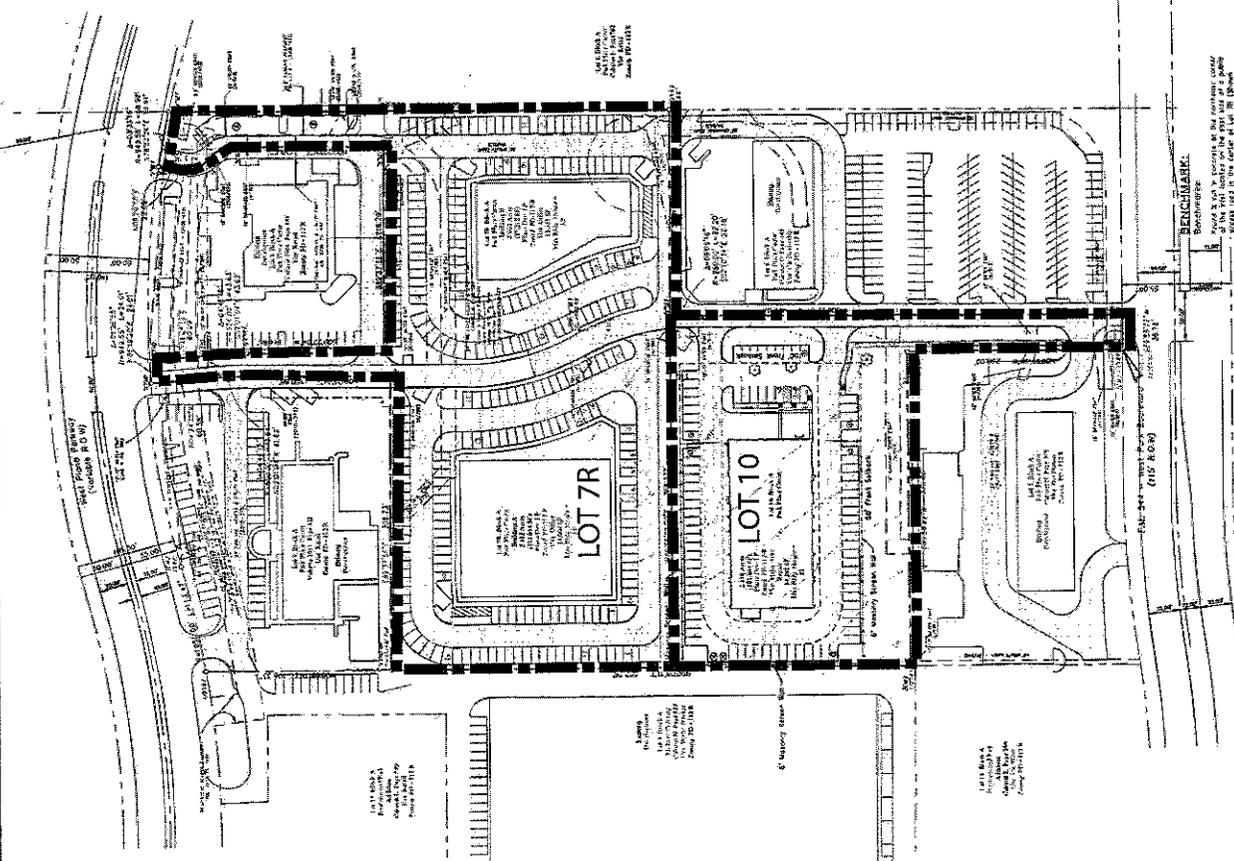
SITE DATA SUMMARY TABLE
LOT 10, BLOCK A

PROPOSED USE	OFFICE (100,000 SQ. FT.)
PROPOSED AREA (SQ. FT.)	100,000
PROPOSED PERCENT OF LOT COVERED	100%
PROPOSED HEIGHT (FEET)	40
PROPOSED SETBACKS (FEET)	10
PROPOSED DRIVEWAY	10
PROPOSED SIDEWALK	10
PROPOSED BIKEWAY	10
PROPOSED PARKING	10
PROPOSED LANDSCAPING	10
PROPOSED LIGHTING	10
PROPOSED SECURITY	10
PROPOSED UTILITIES	10
PROPOSED SIGNAGE	10
PROPOSED FENCE	10
PROPOSED OTHER	10

LEGEND



- SITE PLAN GENERAL NOTES:**
1. All proposed work shall be in accordance with the City of Plano, Texas Code of Ordinances, Chapter 21C, and all applicable state and federal laws and regulations.
 2. The owner shall be responsible for obtaining all necessary permits from the City of Plano, Texas, and all applicable state and federal agencies.
 3. The owner shall be responsible for obtaining all necessary easements from the City of Plano, Texas, and all applicable state and federal agencies.
 4. The owner shall be responsible for obtaining all necessary utility easements from the City of Plano, Texas, and all applicable state and federal agencies.
 5. The owner shall be responsible for obtaining all necessary survey data from the City of Plano, Texas, and all applicable state and federal agencies.
 6. The owner shall be responsible for obtaining all necessary engineering data from the City of Plano, Texas, and all applicable state and federal agencies.
 7. The owner shall be responsible for obtaining all necessary architectural data from the City of Plano, Texas, and all applicable state and federal agencies.
 8. The owner shall be responsible for obtaining all necessary construction data from the City of Plano, Texas, and all applicable state and federal agencies.
 9. The owner shall be responsible for obtaining all necessary environmental data from the City of Plano, Texas, and all applicable state and federal agencies.
 10. The owner shall be responsible for obtaining all necessary historical data from the City of Plano, Texas, and all applicable state and federal agencies.



CONCEPT PLAN
BLOCK A LOTS 7R AND 10
6,752 ACRES, 204,124 SQ. FT.
PARK PLACE CENTER
CITY OF PLANO, TEXAS
J. MEYERS SURVEY, ABST. NO. 619 &
J. W. HAYNES SURVEY, ABST. NO. 456

City of Plano, Texas
12/31/2013

ENGINEER:
Cross Engineering Consultants, Inc.
2100 Ross Street, Suite 200
Plano, Texas 75075
Phone: (972) 231-4400
Fax: (972) 231-4410
Contact: Bob Arthur, P.E.

SURVEYOR:
Arthur, Swearingen Co., Inc.
200 East Street, Suite 200
Plano, Texas 75075
Phone: (972) 231-4400
Fax: (972) 231-4410
Contact: Bob Arthur, P.E.

DEVELOPER:
Cross Development, Inc.
1215 Main Street, Suite 200
Plano, Texas 75075
Phone: (972) 231-4400
Contact: Robert Voss

ARCHITECT:
Cross Architects, PLLC
495 Republic Drive, Suite 100
Plano, Texas 75075
Phone: (972) 231-4400
Contact: Bob Arthur, P.E.

CROSS ENGINEERING CONSULTANTS

Sheet No.	Sheet Title	Date
1	CONCEPT PLAN	12/31/2013
2	CONCEPT PLAN	12/31/2013
3	CONCEPT PLAN	12/31/2013
4	CONCEPT PLAN	12/31/2013
5	CONCEPT PLAN	12/31/2013
6	CONCEPT PLAN	12/31/2013

CONCEPT PLAN

CALIBER COLLISION CENTER
CROSS DEVELOPMENT, INC.
CITY OF PLANO, TEXAS

Sheet No. CP
Project No. 13009

DATE: 12/31/2013

SCALE: 1" = 40'

DESIGNED BY: [Name]
CHECKED BY: [Name]
DATE: 12/31/2013

CONSTRUCTION: [Name]
DATE: 12/31/2013

Zoning Case 2013-36

An Ordinance of the City of Plano, Texas, amending the Comprehensive Zoning Ordinance of the City, Ordinance No. 2006-4-24, as heretofore amended, granting Specific Use Permit No. 643 so as to allow the additional use of Automobile Repair-Major on 2.4± acres of land out of the J. Meyers Survey, Abstract No. 619 and the J.W. Haynes Survey, Abstract Number 456, located on the north side of Park Boulevard, 1,100± feet east of Midway Road, in the City of Plano, Collin County, Texas, presently zoned Planned Development-112-Retail; directing a change accordingly in the official zoning map of the City; and providing a penalty clause, a repealer clause, a savings clause, a severability clause, a publication clause, and an effective date.

WHEREAS, the City Secretary of Plano, Texas, directed that notices of a hearing be issued, as required by the Zoning Ordinance of the City of Plano and laws of the State of Texas, at a meeting of the City Council, to be held on the 27th day of January, 2014, for the purpose of considering granting Specific Use Permit No. 643 for the additional use of Automobile Repair-Major on 2.4± acres of land out of the J. Meyers Survey, Abstract No. 619 and the J.W. Haynes Survey, Abstract Number 456, located north side of Park Boulevard, 1,100 feet east of Midway Road, in the City of Plano, Collin County, Texas, presently zoned Planned Development-112-Retail; and

WHEREAS, the City Secretary of the said City accordingly caused to be issued and published the notices required by its Zoning Ordinance and laws of the State of Texas applicable thereto, the same having been published in a paper of general circulation in the City of Plano, Texas, at least fifteen (15) days prior to the time set for such hearing; and

WHEREAS, the City Council of said City, pursuant to such notice, held its public hearing and heard all persons wishing to be heard both for and against the aforesaid change in the Zoning Ordinance, on the 27th day of January, 2014; and

WHEREAS, the City Council is of the opinion and finds that the granting of Specific Use Permit No. 643 for the additional use of Automobile Repair-Major on 2.4± acres of land out of the J. Meyers Survey, Abstract No. 619 and the J.W. Haynes Survey, Abstract Number 456, located on the north side of Park Boulevard, 1,100± feet east of Midway Road, in the City of Plano, Collin County, Texas, presently zoned Planned Development-112-Retail, would not be detrimental or injurious to the public health, safety and general welfare, or otherwise offensive to the neighborhood; and

WHEREAS, the City Council is of the opinion and finds that such change will promote the best and most orderly development of the properties affected thereby, and

to be affected thereby, in the City of Plano, and as well, the owners and occupants thereof, and the City generally.

IT IS, THEREFORE, ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The Comprehensive Zoning Ordinance No. 2006-4-24, as the same has been heretofore amended, is hereby further amended so as to grant Specific Use Permit No. 643 for the additional use of Automobile Repair-Major on 2.4± acres of land out of the J. Meyers Survey, Abstract No. 619 and the J.W. Haynes Survey, Abstract Number 456, located on the north side of Park Boulevard, 1,100± feet east of Midway Road, in the City of Plano, Collin County, Texas, presently zoned Planned Development-112-Retail, said property being more fully described on the legal description in Exhibit "A" attached hereto.

Section II. It is directed that the official zoning map of the City of Plano (which is retained in electronic record format) be changed to reflect the zoning classification established by this Ordinance.

Section III. All provisions of the ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section IV. The repeal of any ordinance or part of ordinances affectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions of any ordinance at the time of passage of this Ordinance.

Section V. Any violation of the provisions or terms of this ordinance by any person, firm or corporation shall be a misdemeanor offense and shall be subject to a fine in accordance with Section 1-4(a) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VI. It is the intention of the City Council that this Ordinance, and every provision hereof, shall be considered severable, and the invalidity or partial invalidity of any section, clause or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

Section VII. This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED THIS THE 27TH DAY OF JANUARY, 2014.

Harry LaRosiliere, MAYOR

ATTEST:

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY

ZONING CASE 2013-36

BEING all that certain lot, tract, or parcel of land situated in the J. Meyers Survey, Abstract No. 619 and the J.W. Haynes Survey, Abstract No. 456, City of Plano, Collin County, Texas, and being a part of Lot 7R, Block A of Park Place Center, an addition to the City of Plano, Collin County, Texas, and being more particularly described as follows:

BEGINNING at a one-inch iron rod found for the most southerly southwest corner of said Lot 7R and the southeast corner of Lot 5, Block A, Park Place Center, an addition to the City of Plano, Collin County, Texas, according to the plat thereof recorded in Volume N, Page 398, Plat Records, Collin County, Texas (P.R.C.C.T.), and being in the north right-of-way line of West Park Boulevard;

THENCE North, $00^{\circ} 01' 38''$ West, with the east line of said Lot 5, a distance of 230.00 feet to a 1/2-inch iron rod found for the northeast corner of said Lot 5;

THENCE South, $89^{\circ} 58' 22''$ West, with the north line of said Lot 5, a distance of 330.00 feet to a 1/2-inch iron rod found for the northwest corner of said Lot 5, same point being in the east line of Lot 4, Block A of Midway Crossing, an addition to the City of Plano, Collin County, Texas, according to the plat thereof recorded in Volume N, Page 626, P.R.C.C.T.;

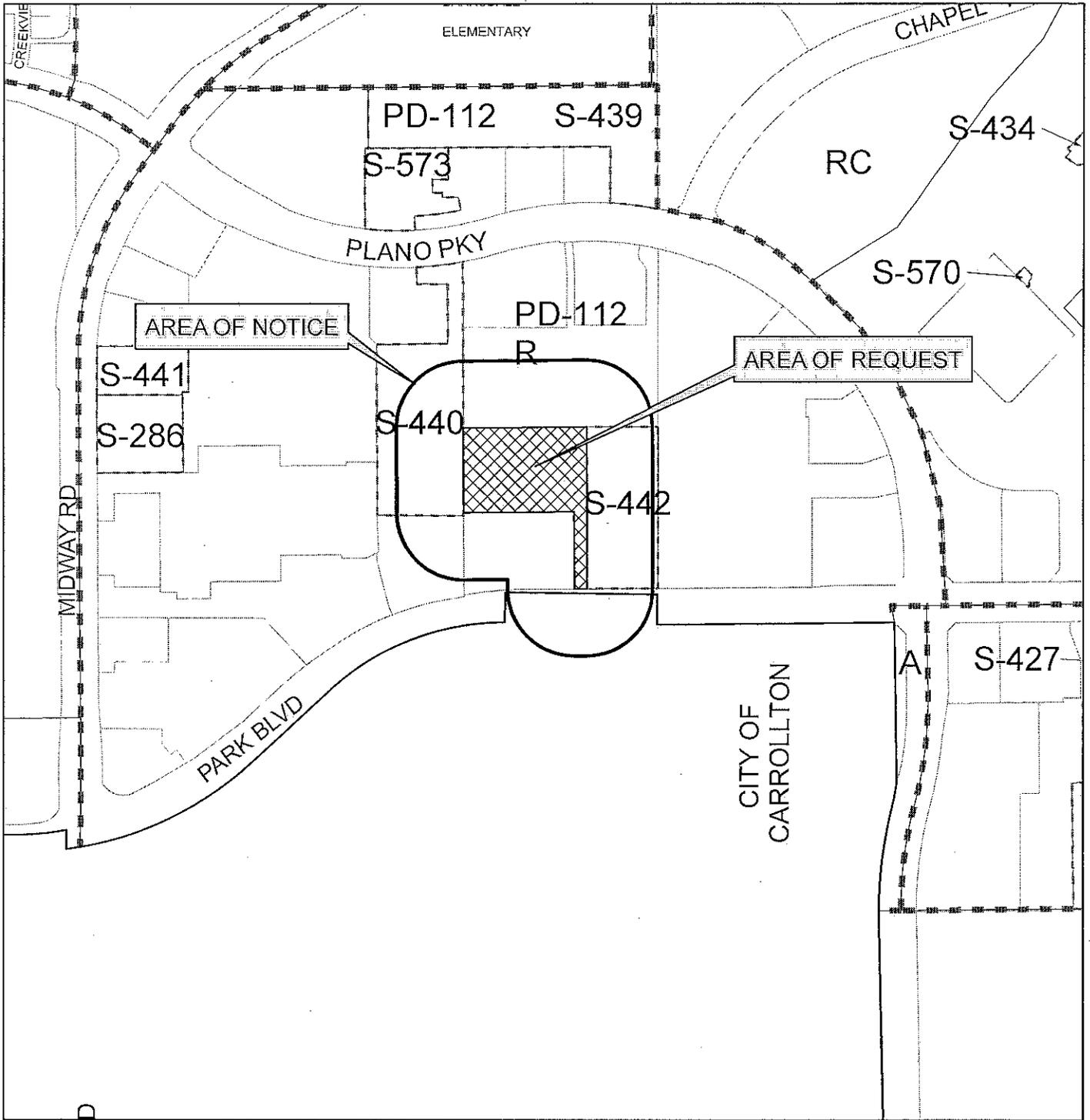
THENCE North, $00^{\circ} 08' 31''$ East, with the east line of said Lot 4, a distance of 252.75 feet to a 1/2-inch iron rod with a yellow cap stamped "Arthur Surveying Company" set for corner in the west line of said Lot 7R;

THENCE North, $89^{\circ} 58' 22''$ East, over, through, and across said Lot 7R, a distance of 368.38 to a cut "X" set in concrete corner for the northwest corner of Lot 6, Block A, Park Place Center, an addition to the City of Plano, Collin County, Texas, according to the plat thereof recorded in Cabinet O, Page 446, Plat Records, Collin County, Texas, same point being the beginning of a non-tangent curve to the right, having a radius of 250.00 feet;

THENCE with said curve to the right, an arc length of 22.20 feet, having a delta angle of $05^{\circ} 05' 16''$ whose chord bears South, $02^{\circ} 10' 34''$ East, a distance of 22.19 feet to an "X" set in concrete for corner in the west line of said Lot 6;

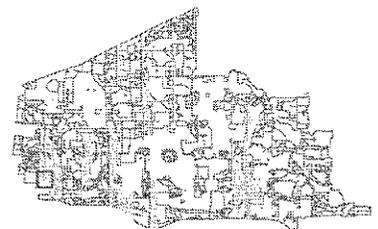
THENCE South, $00^{\circ} 22' 04''$ West, with the west line of said Lot 6, a distance of 460.58 feet to an "X" set in concrete for the southwest corner of said Lot 6, and being in the north right-of-way line of Park Boulevard;

THENCE South, $89^{\circ} 58' 22''$ West, with the north right-of-way line of Park Boulevard, a distance of 36.78 feet to the POINT OF BEGINNING and CONTAINING 2.338 acres of land, more or less.



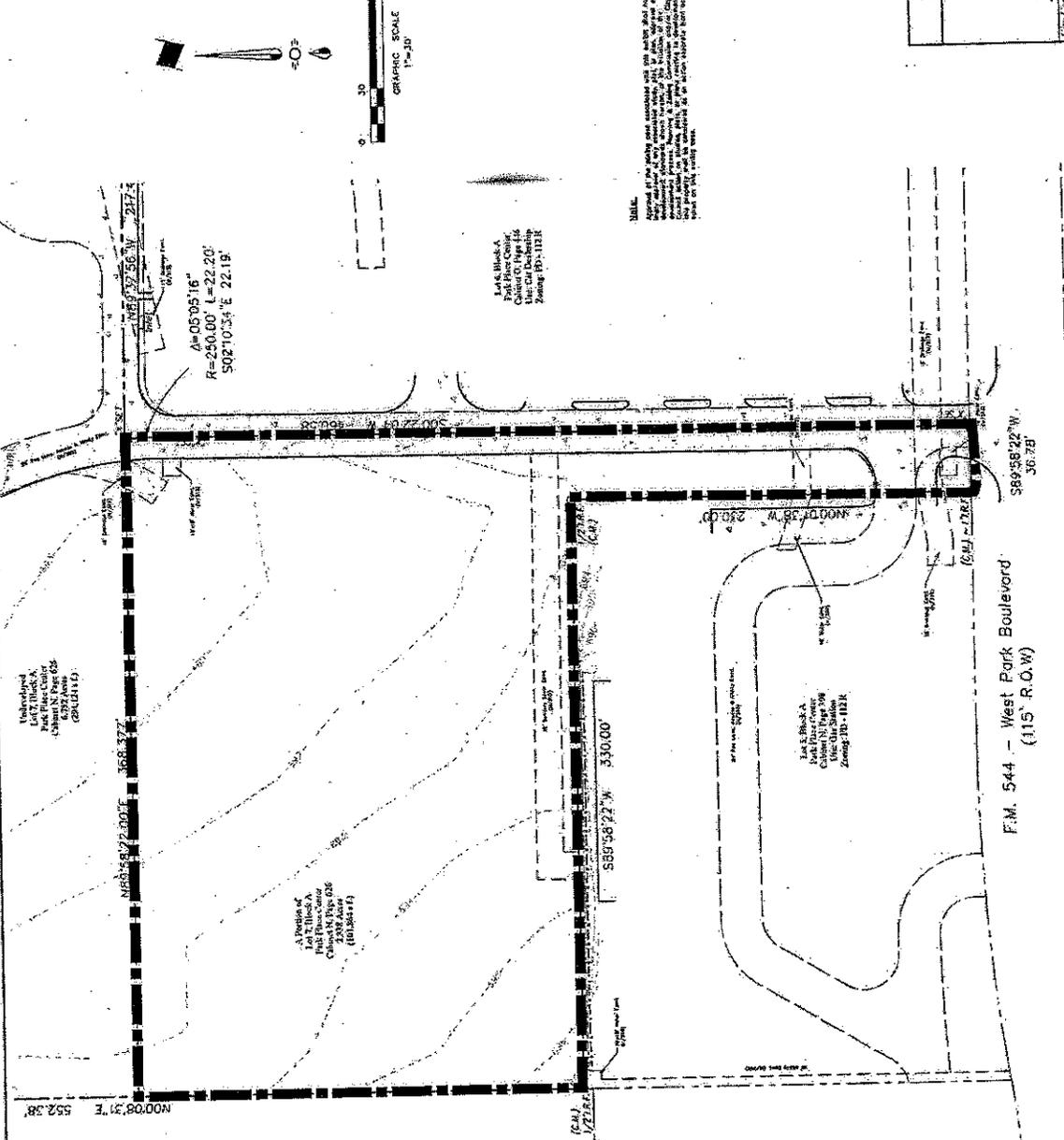
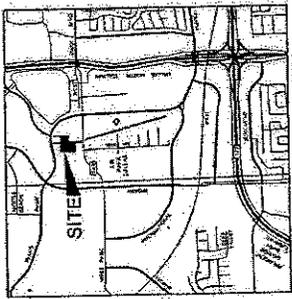
Zoning Case #: 2013-36

Existing Zoning: PLANNED DEVELOPMENT-112-RETAIL



○ 200' Notification Buffer





NOTES:

1. All dimensions are in feet and inches.
2. All bearings are in degrees, minutes and seconds.
3. All distances are in feet and inches.
4. The site is bounded by West Park Boulevard (F.M. 544) to the north and a right-of-way (R.O.W.) to the east.
5. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.
6. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.
7. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.
8. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.
9. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.
10. The site is bounded by a 10-foot utility easement to the west and a 10-foot drainage easement to the south.

ZONING EXHIBIT - CASE #2013-36	
PARK PLACE CENTER A PORTION OF BLOCK A, LOT 7R 2.538 Acres, 101,864 Sq. Ft. CITY OF PLANO, TEXAS J. W. HAYNES SURVEY, ABST. NO. 619 & J. W. HAYNES SURVEY, ABST. NO. 456	
City: 2013-36	Date: 12/10/13
ZONING EXHIBIT	
CALIBER COLLISION CENTER CROSS DEVELOPMENT, INC. CITY OF PLANO, TEXAS	
Sheet No.:	Z
Project No.:	13079

CROSS ENGINEERING CONSULTANTS	
3115 FRENCH CREEK BLVD. SUITE 100 DALLAS, TEXAS 75206 PH: (972) 342-1100 WWW.CROSS-ENG.COM	
Project No.:	13079
Revision:	1
Drawn By:	J.E.C.
Checked By:	J.E.C.
Scale:	AS SHOWN
Date:	12/10/13

BENCHMARKS:
Cross Engineering Consultants, Inc. is not responsible for the accuracy of the benchmark data shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan.

DEVELOPER:
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Contact: Matt Ford

ARCHITECT:
Cross Architects, PLLC
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Phone: (972) 251-8880
Contact: Matt Ford

ENGINEER:
Cross Engineering Consultants, Inc.
3115 French Creek Blvd., Suite 100
Dallas, Texas 75206
Phone: (972) 342-1100
Contact: Ken David Crain, P.E.

SURVEYOR:
Atkins Surveying Co., Inc.
1400 North Central Expressway, Suite 200
Dallas, Texas 75202
Phone: (972) 251-8880
Contact: Matt Ford, P.E.

Lot 4 Block A
Allway Owner
Caliber Collision Center
Zoning PD-112K

Lot 5 Block A
Park Place Center
Caliber Collision Center
Zoning PD-112K

Lot 5 Block A
Park Place Center
Caliber Collision Center
Zoning PD-112K

NOTES:
Approved for use in connection with the application for a zoning exhibit for the project shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan. The user of this plan should verify the accuracy of the benchmark data shown on this plan.