

## PLANO CITY COUNCIL

**WILL CONVENE INTO EXECUTIVE SESSION AT 5:00 P.M. ON OCTOBER 28, 2013, FOLLOWED BY THE PRELIMINARY OPEN MEETING IN THE PLANO MUNICIPAL BUILDING, 1520 K AVENUE, IN COMPLIANCE WITH VERNON'S TEXAS CODES ANNOTATED, GOVERNMENT CODE CHAPTER 551 (OPEN MEETINGS ACT), AS FOLLOWS:**

**Mission Statement: 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.**

### EXECUTIVE SESSION

- |     |  |           |         |
|-----|--|-----------|---------|
| I.  | Legal Advice   | Wetherbee | 15 min. |
|     | a) Respond to questions and receive legal advice on agenda items |           |         |
|     | b) Dissolution of the Arts Center of North Texas                 |           |         |
| II. | Personnel: Planning and Zoning Commission - Member               | Council   | 5 min.  |

### PRELIMINARY OPEN MEETING

- |      |   |              |         |
|------|---|--------------|---------|
| I.   | Consideration and action resulting from Executive Session discussion: Personnel - Planning and Zoning Commission - Member | Council      | 5 min.  |
| II.  | DART Report   | Paul Wageman | 10 min. |
| III. | Briefing re Sustainability STAR Community Initiative  | Merchant     | 15 min. |
| IV.  | Discussion and Direction re Allowing Pets at Outside Restaurant Patios  | Heinicke     | 15 min. |
| V.   | Comprehensive Monthly Financial Report - September 2013   | Tacke        | 10 min. |
| VI.  | Personnel: Photographic Traffic Signal Advisory Committee - Member  | Council      | 5 min.  |

- |       |   |         |        |
|-------|---|---------|--------|
| VII.  | Council items for discussion/action on future agendas | Council | 5 min. |
| VIII. | Consent and Regular Agendas                           | Council | 5 min. |

**In accordance with the provisions of the Open Meetings Act, during Preliminary Open Meetings, agenda items will be discussed and votes may be taken where appropriate.**

***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 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.***



City of Plano  
1520 K Avenue  
Plano, TX 75074

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

**Date:** October 24, 2013

**To:** Honorable Mayor and City Council  
City Manager Glasscock  
City Secretary Zucco

**From:** Alice Snyder, Assistant City Secretary

**Subject:** Personnel  
Executive and Worksession Meetings

The following appointments will be considered at the October 28, 2013 Council Meeting.

<b><u>Executive Session</u></b> -Planning and Zoning Commission	<b><u>Worksession Meeting</u></b> -Photographic Traffic Signal Advisory Committee
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# **Briefing to the Plano City Council**

**Paul N. Wageman**

**City of Plano Appointee to the DART Board**

**October 28, 2013**



# Today's Briefing

- New Member Policy and Contract Service
- Future of Paid Parking
- TAPS/JARC Access Agreement
- RTC Allocation of Federal Funds



# Policy On Contract Service for Non-Member Cities

- Policy III.07
  - DART Operation to or from non-DART cities
    - Contract must cover fully allocated costs including capital
    - Payments must consider an access fee if there are more than 30 total trips per hour.
    - Requires DART Board approval of the agreement
- Time Limitations on Contract Service
  - 24 month contract without limitation or additional responsibility.
  - By the end of 36 months of service, DART and city shall develop a service plan and 20 year financial plan splitting the cost 50/50.
  - Maximum contract term is 48 months unless the city conducts a successful election to join DART within the contract term.



# Allen and Cedar Hill Discussions

- City of Allen
  - Requested pricing for 7 day service to and from Parker Rd from Allen.
  - DART proposed \$1.53 million for three years if DART receives NCTCOG capital funding or \$2.4 million for three years without NCTCOG capital funding.
  - DART proposed a premium fare for the access fee.
  - Allen City staff were directed to negotiate an agreement with TAPS rather than DART due to the 4 year limitation of the DART contract policy without election.
    - TAPS proposal includes federally funded buses and NCTCOG awarded toll credits for match.
    - TAPS must pay DART an access fee of at least \$4.00 per passenger brought to station during the peak periods. NCTCOG is planning to pay the access fees.
- City of Cedar Hill
  - Council expressed a long term interest in some level of transit.
  - Anticipate full build out of the city will take more than 10 years.
  - Expressed concern about a four year requirement for an election.
  - Agreed to work with DART staff to develop a plan for transit that might be appropriate for Cedar Hill.



# Paid Parking Demonstration Timeline

- Paid Parking Demonstration Authorized
  - Parker Road Station --began April 2012
  - N. Carrollton-Frankford Station --began April 2012
  - NW Plano Park&Ride --began August 2012
  - Belt Line Station --began December 2012
- Demonstration ends March 31, 2014 without Board action.
- On Nov. 5, 2013 DART will consider options including:
  - Terminate the program on March 31, 2014.
    - DART would need to define a process to control parking by customers from outside the service area at Parker Road Station.
  - Extend the term of demonstration until March 31, 2015
    - Vendor contract permits a one year extension and has agreed to the extension under current contractual terms.
    - Extending more than one year requires a new vendor solicitation.
  - Expand program to additional stations



# Status of Paid Parking Program

- Program is not profitable since startup.
  - Net vendor loss of (\$83,000) as of Sept. 2013
  - Projected net vendor loss of (\$20,000) through March 2014 under the best circumstances.
  - Projected net DART revenue gain of \$20,000 if demonstration is extended through March 2015 under the worse circumstances or \$90,000 gain under the best circumstances.
  - Parker Road has been profitable since January 2013. NW Plano and N. Carrollton/Frankford have been profitable since July 2013. Gross revenue for all stations combined has been insufficient to offset start up costs and early operating costs.
  - Vendor is responsible for losses.
- Paid parking effectively shifted non-residents away from the overcrowded Parker Road Station to George Bush and from N. Carrollton to Trinity Mills.
- This caused overcrowding of George Bush and Trinity Mills Stations.
- DART believes that it has some lost fare revenue due to loss of ridership associated with the non-resident paid parking program.
- LRT experienced a 6 % ridership gain on the system as a whole. Northern stations on the Red and Green line have experienced no ridership growth between FY12 and FY13 suggesting some opportunity loss.



# TAPS Access Agreement History

- TAPS has operated fixed route service from Sherman to Parker Road since 2003 under a DART access agreement without charge due to low volume 30 passengers per hour.
- TAPS requested an expansion of that agreement to serve Collin County in 2009. This was not approved due to access fee requirement.
- TAPS was selected to be the transit provider for City of McKinney in 2013.
- The City of Allen is developing an interlocal agreement with TAPS for Allen service to Parker Road Station.
- TAPS has been selected by Collin County to provide paratransit service in areas not served by DART including McKinney, Allen, Frisco, Wylie, etc. Many of these riders travel to and from Plano.
- NCTCOG is funding TAPS and Yellow Cab to operate paratransit service in Plano and areas like McKinney and Allen for one year due to CCART shutdown.



# Status of Negotiations with TAPS

- In 2003, the DART Board approved an access agreement policy requiring an access fee when passenger volume exceeds 30 passengers per hour.
- In August 2013 the DART Board approved an access fee for peak period & direction trips as follows:
  - \$4.00 per passenger if daily volume is 300 or less.
  - \$6.00 per passenger if daily volume if more than 300.
- DART authorized TAPS temporary access to Parker Road Station until Oct. 31, 2013 to allow time for the TAPS Board to approve the access license agreement. TAPS Board is scheduled to review this agreement on October 30, 2013.



# Other TAPS Items

- NCTCOG intends to pay the fees from federal formula funds totalling approximately \$3.0 million that have traditionally been granted to DART.
- TAPS seeks to limit their financial exposure for ADA paratransit service by limiting service to Parker Road Station. This may have a negative financial impact on DART if the expectation is that DART then becomes responsible for trips originating at Parker Road Station.
- DART asked TAPS to implement an ADA eligibility process comparable to DART. At present TAPS does not have an ADA registration process but plans to implement one in the near future.
- NCTCOG is funding TAPS and Irving Holdings Cab to provide transportation for former CCART passengers. Some of this transportation is for service within Plano.



# Questions



214.979.1111  
[www.DART.org](http://www.DART.org)



**STAR**  
COMMUNITIES

SUSTAINABILITY  
TOOLS FOR  
ASSESSING &  
RATING COMMUNITIES



Sustainability & Environmental Education Division  
Heather Merchant & Yarcus Lewis  
October 17, 2013

# Objectives



- What is STAR Communities program?
- Benefits
- Costs
- Impact on Staff time

# STAR Communities



- “**Sustainability Tools for Assessing & Rating**” Communities
- Nation’s first standardized framework for evaluating the sustainability of U.S. cities and counties – released October 1, 2012

# Background



- Comprehensive set of local environmental, economic and social metrics
- Designed to evaluate sustainability efforts of U.S. cities and counties
- Developed by more than 200 technical experts over a 4-year period

# Background



- Formal development partnership included: ICLEI-Local Governments for Sustainability, U.S. Green Building Council, National League of Cities, Center for American Progress
- Approach supported by: U.S. Conference of Mayors, International City/County Management Association, Urban Land Institute, National Environmental Health Association, American Planning Association

# Features



- A rating system drives continuous improvement and fosters competition
- Online tool gathers, organizes, analyzes and presents information required to meet sustainability goals
- Community of committed sustainability leaders who learn from each other

# Rating System



Built Environment	Climate & Energy	Education, Arts & Community	Economy & Jobs	Equity & Empowerment	Health & Safety	Natural Systems
Ambient Noise & Light	Climate Adaptation	Arts & Culture	Business Retention & Development	Civic Engagement	Active Living	Green Infrastructure
Community Water Systems	Greenhouse Gas Mitigation	Community Cohesion	Green Market Development	Civil & Human Rights	Community Health & Health System	Invasive Species
Compact & Complete Communities	Greening the Energy Supply	Educational Opportunity & Attainment	Local Economy	Environmental Justice	Emergency Prevention & Response	Natural Resource Protection
Housing Affordability	Industrial Sector Resource Efficiency	Historic Preservation	Quality Jobs & Living Wages	Equitable Services & Access	Food Access & Nutrition	Outdoor Air Quality
Infill & Redevelopment	Resource Efficient Buildings	Social & Cultural Diversity	Targeted Industry Development	Human Services	Indoor Air Quality	Water in the Environment
Public Spaces	Resource Efficient Public Infrastructure		Workforce Readiness	Poverty Prevention & Alleviation	Natural & Human Hazards	Working Lands
Transportation Choices	Waste Minimization				Safe Communities	

# Certifications & Recognitions

- **Certified 5-STAR Community** (600+ points)
  - Recognized as top tier achiever in national sustainability
- **Certified 4-STAR Community** (400-599 points)
  - Recognized for national excellence
- **Certified 3-STAR Community** (200-399 points)
  - Recognized for sustainability leadership
- **Reporting STAR Community** (50-199 points)
  - Registered intent to report & exhibited progress in all 7 goal areas
- **Participating STAR Community**
  - Registered intent to use the Rating System

# Benefits & Value

- Provides framework for addressing citywide sustainability, wellness and community resilience
- Provides the tools and resources necessary for city departments to determine and implement sustainability initiatives
- Allows recognition and credit for past sustainability efforts

# Benefits & Value

- Specifically designed for local government at city and county level
- Allows us to evaluate gaps, assess opportunities and measure future progress against established best management practices
- Assigns dedicated STAR communities staff member to us (Leadership level)

# Benefits & Value

- Provides flexibility for deploying initiatives and advancing at our own speed.
- Provides framework for process improvement and efficient use of resources resulting in cost savings and operational effectiveness
- Provides national certification standard

# Benefits & Value

- Helps us shape mission and agenda for Sustainability Advisory Council
- Enhances grant and resource development opportunities
- Provides media and communication services promoting Plano as an innovative, national leader
- Helps align our culture and operations with the 2012 Strategic Vision Statement

# Cost



- Dependent on subscription level
- \$500 to access technical guide and checklist with no reporting or certification
- \$1500 for technical tools and online reporting system with no certification
- \$3000 for the above plus 3 year certification

OR

- \$7500 for Leadership STAR Community Program and 3 year certification

# Staff Impact



- Time spent coordinating program (Yarcus)
- Time in Leadership STAR Community if selected (Heather & Yarcus)
- Data collection – provided by participating departments as appropriate
- Bi-monthly meeting of Sustainability Advisory Council – 2 hrs/month (12 hours of management level time per year)
- Oversight of Sustainability Advisory Council (Heather/Yarcus)

# Self-Assessment Checklist

Built Environment		Climate & Energy		Economy & Jobs	
◎ COMPLETED	88.1/100	◎ COMPLETED	84.9/100	◎ COMPLETED	75.8/100
Ambient Noise & Light	2.1/5	Climate Adaptation	11/15	Business Retention & Development	16/20
Community Water Systems	15/15	Greenhouse Gas Mitigation	18.4/20	Green Market Development	10.4/15
Compact & Complete Communities	16.4/20	Greening the Energy Supply	10.5/15	Local Economy	3.8/15
Housing Affordability	13.8/15	Industrial Sector Resource Efficiency	7.8/10	Quality Jobs & Living Wages	20/20
Infill & Redevelopment	8.8/10	Resource Efficient Buildings	14.2/15	Targeted Industry Development	12.4/15

# Reporting Tool: Evaluation Measures

Submit your application for certification through the online Reporting Tool, our user-friendly data entry platform.

Ambient Noise & Light

Community Water Systems

Compact & Complete Communities

Housing Affordability

Infill & Redevelopment

Public Spaces

Transportation Choices

OUTCOMES

ACTIONS

PRELIMINARY OBJECTIVE SCORE 15/15

## COMMUNITY WATER SYSTEMS

### 1. Drinking Water Quality [Enter response »](#)

**Option A:**  Demonstrate that the community is not in violation of EPA's 5% standard for coliform bacteria in water pipes AND Demonstrate that the water supplied to residents is not in violation of EPA standards for turbidity and water pathogens.

**Option B:**  Demonstrate that the community is not in violation of EPA's 5% standard for coliform bacteria in water pipes AND Decrease the amount of all regulated contaminants over time. (Partial credit applies)

**Bonus:**  Jurisdiction or water provider participates in EPA water quality research on emerging contaminants.

### 2. Secure Water Supply [Enter response »](#)

## Help Tips

### Important Notes:

- Check the [Built Environment Corrections & Interpretations Document](#) for additional details.
- Key words are defined in the [STAR Glossary](#).
- Due to the availability of partial credit of the Outcome(s), the maximum number of Outcome points will not be awarded until

# STAR Pilot Program



- Albany, NY
- Atlanta, GA
- Austin, TX
- Broward County, FL
- Chandler, AZ
- Chattanooga, TN
- Cleveland, OH
- Davenport, IA
- Des Moines, IA
- El Cerrito, CA
- Evanston, IL
- Fort Collins, CO
- Indianapolis, IN
- King County, WA
- Lee County, FL
- Northampton, MA
- Portland, OR
- Riverside, CA
- Rockingham County, NC
- Santa Fe, NM
- Santa Monica, CA
- St. Louis, MO
- Seattle, WA
- Tacoma, WA
- Tucson, AZ
- Washington, DC
- Woodbridge Township, NJ

# Summary



- Recommend City adopts STAR Community Program
  - Cost-effective and flexible approach
  - Comprehensive nationally recognized sustainability framework
  - System monitors and drives continual improvement
  - Platform will work well across our City departments as well as in the larger community
  - Technical guidance and support, as well as media support to tell our story is provided

# Actions



- Complete STAR Community application – Leadership level
- Encourage area city colleagues to attend Stewardship Forum to learn about STAR
- Brief Council about STAR Communities
- Attend Stewardship Forum
- Brief Executive Team about STAR
- City Manager memo to Department Directors
- Implement Sustainability Advisory Council
- Attend STAR Communities training if selected



# Memorandum

**Date:** October 23, 2013  
**To:** Bruce D. Glasscock, City Manager  
**From:** Brian Collins, Director of Environmental Health  
**Subject:** Dogs on Food Establishment Patios

Section 9-78(f)(1) of Plano's Code of Ordinances states animals may not be allowed on premises of food establishments, with exception of service animals and patrol dogs. This is based on Texas Food Establishment Rules' (TFER) exclusion of animals in food establishments. TFER are administrative rules for food safety, with effect of law, issued by the Texas Department of State Health Services and have statewide application.

Similar to environmental tobacco smoke (ETS), allowing pets into food service/dining areas introduces unintended and undesirable health effects to patrons. Dogs carry disease-causing organisms and can transmit pathogens to humans through direct and/or indirect contamination of food and facility surfaces. Some diseases dogs can transmit to people include: campylobacteriosis, cryptosporidiosis, ringworm, hood- and tapeworms, salmonellosis, parvo and rabies.

Dogs continuously shed hair and have potential to relieve themselves at a food establishment. This creates a need for increased awareness regarding allergy sensitivities, cleanliness and more frequent and rigorous cleaning efforts by food establishment employees. Food servers who pet a dog have an increased need for hand-washing.

In addition to these health considerations, dogs in food service/dining areas increase potential for injuries to people and animals. Food establishments attempt to maximize available seating by utilizing as much space as possible, which limits space between seating areas. This leads to higher concentrations of people in a limited space. Dogs are territorial and protective of their owners. Bringing a dog into a noisy, crowded, unfamiliar space leads to anxiety and fear, which are compounded by presence of food and other animals. Aggressive actions often result from these combinations. While there is potential for aggressive dogs, other dogs are overly friendly and easily excited when meeting new people. There is potential for accidental injuries caused by these dogs running or jumping to greet a new person.

Animal Services responds to more than 500 "Local Rabies Control Incidents" (bites and scratches by domestic pets) each year. Actual cases are likely several times higher due to underreporting. Whenever a bite or scratch causes a break in a person's skin, a dog is required to be placed in ten (10) day quarantine to ensure transmission of rabies did not occur. Owners are rarely happy when this occurs.

Some service dogs are often observed resting quietly at their owner's feet as a meal is enjoyed, prompting belief that all pets behave in a similar manner. Very few pets are as well trained and thoroughly socialized as properly trained service dogs. In reality, most pets have little to no basic obedience training. They jump up on people when greeting them, are frightened when placed in unfamiliar situations, and react aggressively if there is a perceived danger. Texas State Health &



# Memorandum

Safety Code 882.047 does not allow breed-specific ordinances. If dogs are allowed on patios of food establishments, all breeds and sizes of dogs must be allowed.

Neighboring cities (McKinney, Garland, Frisco, Allen, Richardson, and Fort Worth) do not allow pets on dining patios, in accordance with TFER.

Although TFER and Chapter 9 prohibit animals at food establishments, there are provisions for permitted food establishments to apply for variances to these rules. A variance will be granted provided a health hazard or nuisance will not result.

Dallas and Houston are two cities offering permits to food establishments which allow animals only on patios, through an application for a variance as provided in TFER. These cities charge a nominal fee (around \$100) for an inspection to ensure compliance with provisions and process the application. These variances are granted for two years before renewal is necessary. Typical guidelines include, cleaning of the patio area every six-hour shift, exclusion of animals from the building interior, removal of any animal waste within five minutes (using animal-friendly chemicals) and prohibition of employees from touching the animals while on duty. Any animal on the patios must also be on a leash and wearing a current rabies tag. Health Department staff from these cities did not identify any dog-issues reported to them.

One option available to the City is to create a section within Chapter 9 with guidelines that allow dogs on patios on food establishment patios, similar to Dallas.

Austin allows dogs on outdoor patios, without regard to application for a variance as expressed in TFER.

Staff has been unable to identify scientifically or anecdotally supported rationale for allowing dogs at food establishments.

Chapter 9 of Plano's Code of Ordinances is intended to mitigate risk associated with consumer health and ensure food is prepared and served in a sanitary manner. Due to human and animal health issues and additional sanitation requirements associated with introducing dogs onto food establishment patios, staff research suggests consumer health, animal health, and food safety risk is increased, rather than mitigated.

In addition, staff recommends a public hearing for additional input from residents regarding this topic.



COMPREHENSIVE MONTHLY



# FINANCIAL REPORT



SEPTEMBER, 2013



CITY OF PLANO, TEXAS

# ABOUT THIS REPORT

The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Financial Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness of the City's financial positions and economic activity.

This report is comprised of four sections:

- A. The **Financial Analysis** reports the performance of the major operating funds of the City. Narrative disclosures are used to highlight any significant changes or fluctuations.
- B. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.
- C. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
- D. The **Investment Report** provides a description of investment activity during the month and a summary of interest earnings.

We would like to acknowledge those responsible for this report: Heather Potyok for the Financial Summary; Amy Anderson for the Economic Analysis Report and Myra Conklin for the Investment Report.

The CMFR is intended to provide our audience with a timely, unique, and informative document. Please provide us with any comments or suggestions you may have and should you desire additional information, feel free to contact my office.



Denise Tacke  
Director of Finance  
P.O. Box 860358  
Plano, TX 75006-0358  
972-941-7135



# Plano

## **SECTION A**

### **FINANCIAL ANALYSIS**

#### **City of Plano Comprehensive Monthly Financial Report**

This report is designed for internal use and does not include all the funds and accounts included in the City of Plano's operations. For a complete report, refer to the City of Plano Comprehensive Annual Financial Report, available on the City of Plano's website and through the City's Finance Department.

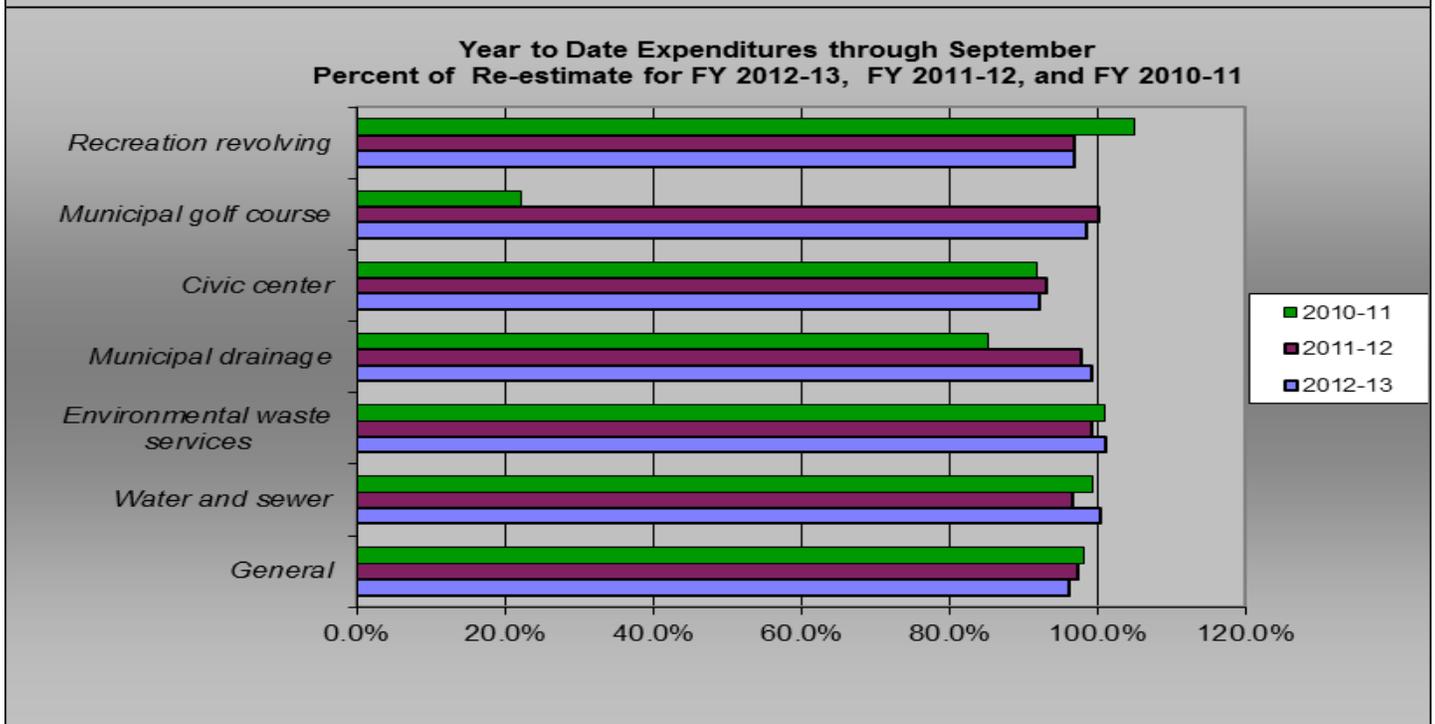
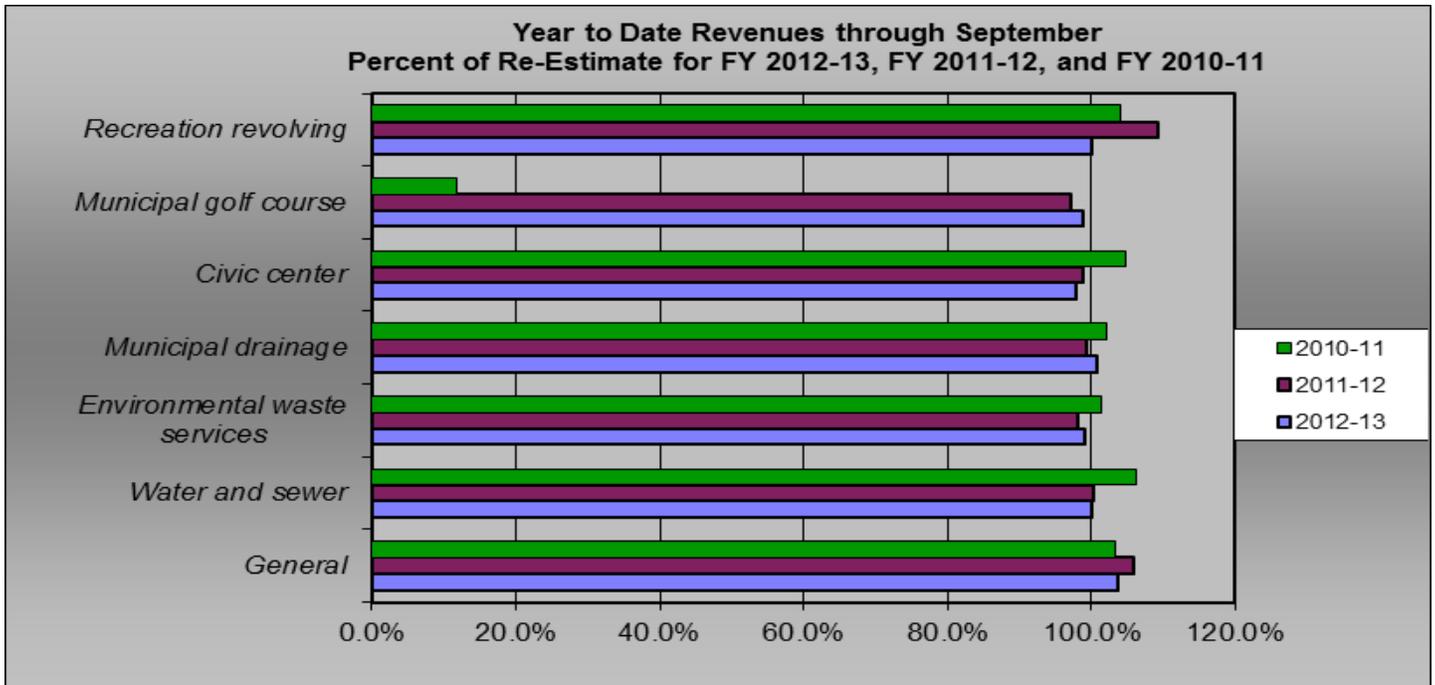
# REPORT NOTES SEPTEMBER 2013

The information represented in this report provides a summary of the General Fund and Enterprise Fund revenues and expenses which offers readers an overview of the City of Plano's finances.

This section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that ending fund balances are subject to final audit adjustments.

The graphs below represent year to date revenues and expenses as a percent of the proposed re-estimated budget comparing the current and prior fiscal years.

## HIGHLIGHTS OF FUND VARIANCES



# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### FINANCIAL HIGHLIGHTS

#### GENERAL FUND VARIANCES

#### REVENUES

##### Taxes

- Ad valorem tax revenues increased \$2,987,153 primarily due to a 2% higher tax levy.
- Sales tax revenues decreased from the prior year by \$1,221,904, primarily as a result of a \$3.2 million positive audit adjustment in the prior year. When the impact of the audit adjustment is removed, sales tax revenue increased \$2,046,976 million primarily due to an increase in business-to-business sales. Large gains were reported by multiple industries including manufacturing, accommodation and food services and information.
- The election held in May 2013 approved package (liquor) stores in Plano. Additionally, Texas Alcoholic Beverage Commission places guidelines on the package stores regarding deliveries within the county or city in which the store is located. Both of these factors resulted in mixed drink tax revenue increasing \$104,018.

##### Fines

- Court fine revenues are \$165,271 higher due to a greater number of warrants being cleared during the current year's state-wide warrant round-up. The Plano Police Department participates annually in a multi-jurisdictional warrant round-up coordination. In the previous year, 1,618 warrants were cleared while 1,645 warrants were cleared in the current year.

##### Franchise Fee Revenue

- CATV franchise revenues increased over prior year \$1,200,611. CATV franchise fees are collected from assessments based upon gross receipts for cable television.
- Warmer weather in the prior year created a surplus of natural gas effectively lowering prices. As a result, gas franchise revenues decreased \$365,997 in the current year.
- Due to a cooler summer, citizens utilized less electricity resulting in a decline in electric franchise revenue of \$423,777.

##### Licenses and Permits

- Alarm permit revenue increased \$301,403 due to a new automated billing system which bills daily as opposed to monthly allowing for an increase in the number of customers billed each month. The effective immediate billing process also allowed for active collection efforts by the Alarms Unit personnel and increased compliance of permit renewals and new permitting.
- Filing fees increased \$87,793 due to an increase in development projects throughout the City.
- Building permit revenues, which are based on square footage and valuation, are higher by \$749,961 primarily due to several large value projects in the current year. These projects are comprised of both commercial use and apartment and mixed use development.
- Miscellaneous license and permit fees increased \$148,058 primarily due to receipt of the City's first annual royalty payment for participation in the National League of Cities service line warranty program. The National League of Cities service line warranty program offers Plano residents a low cost warranty which covers the repair of external water and sewer lines.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### **Fees and Other Revenue**

- Membership card fees for Parks and Recreation increased \$85,210 primarily due to expanded payment options. Month-to-month memberships, which require automatic drafts from debit or credit cards, enable members the flexibility of paying for their membership in low monthly payments.
- In October 2011, a new ambulance billing provider was utilized, effectively causing a rise in revenue for several months following the change. Ambulance service revenue decreased by \$155,425 as of June 2013 primarily as a result of billings tapering off in comparison to this time frame last year.
- Engineering inspection fees decreased \$82,962 due to a decline in new construction projects as well as existing projects that require inspections this year.
- Recreation user fees for Plano Swim Teams decreased \$66,348 due to a change in the fee structure. In prior years, a flat fee was charged while in the current year, fees are charged based on actual hours of usage.
- Investment income decreased \$383,868 due to quarterly market adjustments.
- Miscellaneous revenue for the Athletics Department increased \$49,768 as a new fee structure was implemented October 2012. Additionally, miscellaneous revenue for the Tom Muehlenbeck Center (TMC) increased \$54,172 as the TMC began offering concessions at its facility which were previously sold through an outside vendor.
- Insurance and damage receipts increased \$133,452 due to an increase in accidents to items such as fire hydrants, screening walls, signs, and traffic control boxes.

### **EXPENDITURES**

#### **Personnel Services**

- Personnel services increased \$4,417,896 from the prior year primarily due to a 3% non-civil service and 2% civil service salary increase effective September 24, 2012, a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013, increased overtime costs resulting from additional departmental needs and a headcount increase of 17 individuals overall. Additionally, \$330,760 of this increase is attributed to additional overtime costs as a result of increased departmental needs by the Fire, Police, and Public Safety Communications Departments.

#### **Materials and Supplies**

- Medical and surgical expenses for the Fire Department for Emergency Medical Services increased \$47,325. Medical and surgical expenses are incurred on an "as needed basis."
- Costs associated with ammunition in the Police Department increased \$77,269. Ammunition is procured on an "as needed basis."
- Facilities maintenance parts and supplies increased by \$70,528 due to the repair or replacement of necessary operational components. These costs are incurred on an "as needed basis."
- Postage expenses for Records Management increased \$93,800 due to the rising cost of postage.
- Traffic maintenance for items such as traffic signs, reflective ceramic buttons, and road surface markings is performed as needed and weather permitting. Traffic maintenance parts and supplies increased by \$47,899 in the current year.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### **Contractual and Professional**

- Marketing and Community Engagement professional service contract costs increased \$157,629 as prior year expenses related to Blackboard Connect were paid out of the Water and Sewer Fund. Blackboard Connect is a communication tool that can be utilized by all City departments as a means to communicate with citizens.
- Unemployment insurance costs decreased \$95,854 due to a decline in the number of individuals claiming unemployment.
- Non-Departmental professional services and contracts decreased \$58,974 due to various costs that occur on an annual basis and vary from year-to-year such as lobbying, marketing and various consulting services including those related to City branding research.
- Human Resources contract expenses increased by \$71,118 due to additional training offered in the current year.
- Park Support Services professional services and contracts increased by \$191,898 due to an additional need for tree and forest services in the current year as the City's tree inventory has grown.
- The annual maintenance agreement for the City's new radio system increased over the prior year by \$147,886, primarily due to the expiration of the original warranty contract.
- Maintenance agreements and contractual repairs increased by \$61,200 and \$157,851, respectively, primarily due to several building repairs such as compressor replacements, roof repairs, and an increase in plumbing repairs compared to the prior year.
- Electric expenses increased \$86,283 due to new accounts for traffic signals and MESH Network additions. The MESH Network provides Wi-Fi services to the Police and Fire Departments.
- Interdepartmental water expenses decreased \$124,574 due to the closure of unused water meters in the Parks Department in the current year.
- Equipment Replacement Fund (ERF) charges are based on what the departments are actually purchasing from their equipment replacement accounts and may vary from year to year depending on the equipment replacement cycles established and when the replacement purchases occur. The expenses represent departments paying into their respective depreciation accounts for non-fleet items. Emergency Management ERF expenses increased \$500,000 as this is the first year an ERF account was established for this department due to equipment previously purchased using grant funds. ERF expenses for the Police Department increased \$98,612 as the Police Department is responsible for replacing equipment in police vehicles that was previously purchased using other City funds.
- Municipal garage charges increased \$175,392 due to increased fuel costs, as well as major repairs to vehicles and equipment.
- Large equipment and rolling stock replacement charges decreased over prior year by \$372,428. Currently, the City has fleet vehicles that are fully depreciated and are still in operation. Additionally, the scheduled replacement for numerous fleet vehicles has not occurred.

### **Capital Outlay**

- Rolling stock expenses for the Police Department increased \$94,902 primarily due to the purchase of vehicles for criminal investigation as well as a patrol vehicle. Additionally, rolling stock expenses for the Streets Department increased \$69,788 for the purchase of a crew cab and extended cab truck.
- Library costs and encumbrances for non-print media items decreased \$96,681 as a result of an increased emphasis on building the DVD collection and the PlayAway collection for the City libraries in the prior year. PlayAway is a pre-loaded personal listening device containing one entire book.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### ENTERPRISE FUND VARIANCES

#### WATER AND SEWER

##### Revenues

Water revenues increased \$6,193,156 primarily due to a 10% water rate increase effective November 1, 2012. Backflow testing increased by \$23,860 due to an increase in construction. Sewer revenues, which are calculated based on averages of the winter quarter period from prior actual usage, increased \$414,038. Extreme drought conditions increased water restrictions to Stage 3 effective November 1, 2011, however, effective June 1, 2012 water restrictions were reduced to Stage 2 allowing for more frequent watering.

##### Expenses

Personnel services increased \$208,594 from the prior year primarily due to a 3% non-civil service salary increase effective September 24, 2012 and a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013. Electric utility expenses increased \$27,633 due to a pump station coming back online in the current year. Contractual payments to North Texas Municipal Water District (NTMWD) increased by \$4,959,926 due to water and waste water rate increases, as well as an increase in the projected volume of wastewater to be treated. Expenses and encumbrances for the fixed network meter reading system decreased \$7,893,653 due to completion of the project in the prior year. Professional contract costs decreased \$229,960 primarily due to a water quality study performed in the prior year. Additionally, professional contract costs decreased \$163,342 due to the purchase of Blackboard Connect in the prior year. Blackboard Connect is a communication tool that can be utilized by all City departments as a means to communicate with citizens. In the current year, costs related to Blackboard Connect are being paid by the General Fund. Rolling stock and large equipment replacement charges decreased by \$82,634. Replacement charges are directly related to the projected replacement cycles and upgrades and when the replacement purchases occur. These expenses represent departments paying in a depreciation amount. Prior year land contract costs of \$110,775 in relation to exterior work on the Environmental Education Complex were reimbursed by the Environmental Waste Services Fund. This included dirt, hardscape, irrigation, and landscape preparation. In the prior year, the Water and Sewer Fund was reimbursed \$130,000 by the Environmental Waste Services Fund for a split rail fence and plant materials at the Environmental Education Complex.

#### ENVIRONMENTAL WASTE SERVICES

##### Revenues

Commercial solid waste revenues are \$332,936 higher primarily due to an increase in collection fees, disposal volumes and timing of collections. Commercial solid waste revenues are the City's portion of the waste and disposal fees collected by Allied Waste, the City's waste disposal contractor. The City receives 5% of gross receipts collected monthly which includes: revenues for monthly service, rental on roll-off containers, delivery charges, fees for late payment and additional collections. Allied Waste also reimburses the City all costs associated with the commercial disposal of solid waste. Residential solid waste fees increased \$63,840 due to the timing of the utility billing cycle. Recycling revenue decreased by \$248,608 due to a decline in market/commodity prices. As an industry, the per ton value of the recycling materials fluctuates based on current recycling materials and market demand. The City receives 80% of revenues from current recycling processing contracts after paying processing fees. Compost revenue increased \$148,030 due to an increased emphasis on promoting the product lines with new and existing customers. Insurance and damage receipts decreased \$49,722 as a result of damage to two City vehicles in the prior year.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### ENVIRONMENTAL WASTE SERVICES

#### Revenues Continued

Tipping fees are fees charged to landscapers and developers for dropping off yard waste and are directly impacted by weather, as severe storms result in increased yard and tree waste. Tipping fee revenue decreased \$100,971 due to less severe weather in the current year.

#### Expenses

Personnel services increased \$123,553 from the prior year primarily due to a 3% non-civil service salary increase effective September 24, 2012, and a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013. Parts room purchases for the Compost division increased \$37,808 as a result of needed equipment repairs and will fluctuate based on current equipment conditions. Rolling stock and large equipment replacement charges increased by \$131,926. Replacement charges are directly related to the projected replacement cycles and upgrades and when the replacement purchases occur. These expenses represent departments paying in a depreciation amount. Equipment service charges related to property damage decreased by \$61,683 due to major repairs to truck, tractor and trailer units in the previous year. Non-capital hardware costs decreased by \$30,294 due to DriveCam units being purchased in the prior year and are replaced as needed. Municipal garage charges decreased \$80,595 due to major repairs to a tub grinder in the prior year in addition to higher fuel costs for this same time period. The Environmental Services Fund reimbursed the Water and Sewer Fund \$130,000 for a split rail fence and plant materials at the Environmental Education Complex in the prior year. Minor apparatus expenses for the Compost division increased \$39,729 due to the purchase of needed tools and supplies for the Custer and Melissa sites. Prior year rolling stock expenses of \$275,195 relate to the purchase of a tractor trailer and trailer unit used to haul ground material from the Custer Road Grind site to the 121 Regional Composting Facility. Current year rolling stock expenses of \$92,514 are for the purchase of trucks and a trailer.

### MUNICIPAL DRAINAGE

#### Revenues

Municipal drainage charges increased \$987,403 as there was a rate increase effective April 1, 2013.

#### Expenses

Personnel services increased \$48,138 from the prior year primarily due to a 3% non-civil service salary increase effective September 24, 2012 and a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013. Contract costs for engineering services increased \$12,775 primarily due to an increase in flood studies performed. Flood studies to update Federal Emergency Management Agency (FEMA) flood maps as well as flood studies for a capital project occurred in the current year. Contract costs related to street sweeping services decreased \$26,764 due to reduced pricing on a contract rebid in the current year.

### CIVIC CENTER

#### Revenues

Hotel/Motel tax revenue increased \$162,894 due to timing of monthly payments received in addition to the number of exemptions claimed by various hotels. Inside catering and related service fees are up \$71,055 over the prior year, primarily due to new business, including several corporate holiday parties. Equipment rentals increased by \$31,817 and can be attributed to an increase in new business coupled by an increase in returning corporate business.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### CIVIC CENTER

#### Revenues Continued

Concession sales declined \$150,848 and will continue to decline as Plano Centre no longer operates concessions at ball fields and swimming pools. Interest income decreased \$17,000 due to quarterly market adjustments.

#### Expenses

Ceasing concession sales at ball fields and swimming pools resulted in a decline of part time personnel services of \$96,297 in addition to a decline in concession food expenses of \$33,545. Implements and apparatus expenses decreased \$25,530 due to replacing catering banquet equipment and purchasing equipment for a new snack bar in the prior year. Grant awards in support of Historic Preservation and the Cultural Arts are based on a fixed percentage of budgeted hotel/motel tax receipts. These grant awards are calculated using fifteen percent of budgeted hotel/motel tax revenues for the current year. Historic Preservation and Cultural Arts grant awards increased \$42,551 and \$48,156, respectively, primarily due to a projected increase in hotel/motel tax revenues. Minor apparatus expense increased \$27,273 due to the purchase of needed catering equipment. Equipment replacement costs related to furniture and fixtures increased \$365,039 due to need of replacement in the current year. Other contract expenses increased \$7,030 and include new vendor distribution of brochures, sales training and hot air balloon expenses. Convention services increased \$16,907 primarily due to increased sponsorship activity and related promotional supplies and expenses.

### GOLF COURSE

#### Revenues

Pecan Hollow Golf Course (the Golf Course) was closed for renovation from November 1, 2010 through October 31, 2011 (one month of the prior period). The Golf Course had an increase in year to date rounds of 2,568, causing golf fee revenue to increase by \$47,882.

#### Expenses

Personnel services increased \$29,428 from the prior year primarily due to a 3% salary increase effective September 24, 2012 and a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013. Botanical and agricultural expenses increased \$17,151 due to maintenance products ordered in the current year that were not needed last year as the turf was new. The lighted driving range had an additional month of operation and overall increase in operational hours as compared to last year. Also, the air conditioning unit in the Golf Course's club house was replaced with a bigger unit that pulled more tonnage and with both factors combined it resulted in an increase in electric expense of \$17,473. Rolling stock and large equipment replacement charges decreased by \$16,205. Replacement charges are directly related to projected replacement cycles and upgrades and when the replacement purchases occur. These expenses represent departments paying in a depreciation amount. Prior year software costs of \$6,749 relate to a new on-line tee time reservation system.

### RECREATION REVOLVING

#### Revenues

Ticket sales increased by \$20,835 due to an increase in concerts produced by the City, in addition to a new service provided to clients whereby the City handles ticketing of the events. Recreation fee revenue decreased \$87,142 due to the closure of the Plano Aquatic Center for renovations. The Plano Aquatic Center re-opened on January 12, 2013.

# REPORT NOTES CONTINUED

## SEPTEMBER 2013

### RECREATION REVOLVING

#### Revenues Continued

The newly renovated Aquatic Center includes improved locker rooms, family change rooms, parent viewing areas, classrooms and a birthday party room in addition to an outdoor water play area added to the facility.

#### Expenses

Personnel services increased \$52,924 as the Plano Aquatic Center resumed full operations during the year and created the need for additional staffing in addition to a 0.73% increase in the employer percentage contributed to Texas Municipal Retirement System (TMRS) effective January 1, 2013. Postage expenses for the mailing of brochures increased \$13,000 due to timing of payments. The City offers Red Cross classes providing booklets and other materials which impact publication and education and recreational expenses. As the number of supplemental Red Cross classes offered during the year has decreased, these related expenses have declined \$16,274. The number of classes offered at the City of Plano's recreation centers is based on both member demand and instructor availability. Carpenter Park Recreation Center's contract expenses increased by \$27,017 due to increased instructor fees as a result of more classes offered. Oak Point Center's contract expenses decreased by \$17,285 due to a decrease in instructor fees as a result of fewer classes offered.



# Plano

## **SECTION B**

### **FINANCIAL SUMMARY**

**City of Plano  
Comprehensive Monthly Financial Report**

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012, AND 2011  
GENERAL FUND**

	<u>Fiscal</u>	<u>Annual</u>	<u>Recommended</u>	<u>12 Months</u>	<u>Actual/</u>	<u>Performance</u>
	<u>Year</u>	<u>Budget</u>	<u>Re-estimate</u>	<u>Actual</u>	<u>Re-estimate</u>	<u>Index *</u>
<b>REVENUES:</b>						
<b>Ad valorem tax</b>	2013	\$ 81,449,338	81,449,338	81,345,913	99.9%	99.87
	2012	78,254,045	78,354,185	78,358,760	100.0%	100.01
	2011	76,291,685	75,763,574	75,540,895	99.7%	99.71
<b>Sales tax</b>	2013	59,036,697	61,103,635	68,646,427	112.3%	112.34
	2012	57,012,269	59,992,092	69,868,331	116.5%	116.46
	2011	57,012,269	57,792,985	62,630,791	108.4%	108.37
<b>Other revenue</b>	2013	62,777,805	63,776,494	64,297,476	100.8%	100.82
	2012	57,662,358	60,804,805	61,093,156	100.5%	100.47
	2011	<u>59,519,031</u>	<u>58,000,983</u>	<u>59,527,914</u>	102.6%	102.63
<b>TOTAL REVENUE</b>	2013	203,263,840	206,329,467	214,289,816	103.9%	103.86
	2012	192,928,672	199,151,082	209,320,247	105.1%	105.11
	2011	<u>192,822,985</u>	<u>191,557,542</u>	<u>197,699,600</u>	103.2%	103.21
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>						
<b>Current operating</b>	2013	\$ 216,631,054	216,272,847	207,770,758	96.1%	96.07
	2012	204,632,365	206,486,900	200,681,066	97.2%	97.19
	2011	205,461,225	201,093,071	197,639,529	98.3%	98.28
<b>Capital outlay</b>	2013	1,243,000	1,904,566	1,915,621	100.6%	100.58
	2012	1,000,000	1,670,148	1,852,550	110.9%	110.92
	2011	<u>1,026,000</u>	<u>1,937,626</u>	<u>1,908,400</u>	98.5%	98.49
<b>Total expenditures and encumbrances</b>	2013	217,874,054	218,177,413	209,686,379	96.1%	96.11
	2012	205,632,365	208,157,048	202,533,616	97.3%	97.30
	2011	<u>206,487,225</u>	<u>203,030,697</u>	<u>199,547,929</u>	98.3%	98.28
<b>Excess (deficiency) of revenues over (under) expenditures</b>	2013	(14,610,214)	(11,847,946)	4,603,437	-	-
	2012	(12,703,693)	(9,005,966)	6,786,631	-	-
	2011	(13,664,240)	(11,473,155)	(1,848,329)	-	-
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers in</b>	2013	9,012,737	9,443,267	9,443,267	100.0%	100.00
	2012	10,341,431	9,819,486	9,819,487	100.0%	100.00
	2011	10,046,194	10,745,174	12,002,402	111.7%	111.70
<b>Transfers out</b>	2013	(12,875,000)	(12,170,533)	(13,190,310)	108.4%	108.38
	2012	(11,400,000)	(9,603,988)	(11,467,421)	119.4%	119.40
	2011	<u>(10,500,000)</u>	<u>(10,760,669)</u>	<u>(11,193,534)</u>	104.0%	104.02
<b>NET CHANGE IN FUND BALANCES</b>	2013	(18,472,477)	(14,575,212)	856,394		
	2012	(13,762,262)	(8,790,468)	5,138,697		
	2011	(14,118,046)	(11,488,650)	(1,039,461)		
<b>FUND BALANCES-BEGINNING</b>	2013			52,966,763		
	2012			44,833,725		
	2011			<u>41,400,577</u>		
<b>FUND BALANCES-ENDING SEPTEMBER 30</b>	2013			53,823,157		
	2012			49,972,422		
	2011			<u>40,361,116</u>		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012, AND 2011  
WATER AND SEWER FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Recommended Re-estimate</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index*</u>
<b>REVENUES:</b>						
Water and sewer revenue	2013	\$ 118,450,190	117,836,344	118,129,278	100.2%	100.25
	2012	119,524,755	111,303,138	111,498,077	100.2%	100.18
	2011	114,814,263	117,880,987	125,343,980	106.3%	106.33
Other fees and service charges	2013	2,990,978	3,101,044	3,009,374	97.0%	97.04
	2012	2,815,933	3,004,696	3,035,281	101.0%	101.02
	2011	2,869,613	2,761,154	2,850,036	103.2%	103.22
<b>TOTAL REVENUE</b>	2013	121,441,168	120,937,388	121,138,652	100.2%	100.17
	2012	122,340,688	114,307,834	114,533,358	100.2%	100.20
	2011	117,683,876	120,642,141	128,194,016	106.3%	106.26
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2013	26,500	76,467	76,530	100.1%	100.08
	2012	320,849	454,285	184,982	40.7%	40.72
	2011	-	23,423	143,010	610.6%	610.55
Other expenses & encumbrances	2013	100,728,875	96,404,002	96,732,107	100.3%	100.34
	2012	97,936,436	98,359,372	95,352,894	96.9%	96.94
	2011	91,593,144	89,717,523	89,027,433	99.2%	99.23
Total expenses and encumbrances	2013	100,755,375	96,480,469	96,808,637	100.3%	100.34
	2012	98,257,285	98,813,657	95,537,876	96.7%	96.68
	2011	91,593,144	89,740,946	89,170,443	99.4%	99.36
Excess (deficiency) of revenues over (under) expenses	2013	20,685,793	24,456,919	24,330,015	-	-
	2012	24,083,403	15,494,177	18,995,482	-	-
	2011	26,090,732	30,901,195	39,023,573	-	-
<b>TRANSFERS IN (OUT)</b>						
Transfers in	2013	-	-	127	-	-
	2012	-	-	-	-	-
	2011	-	-	700,000	-	-
Transfers out	2013	(18,642,448)	(18,997,987)	(18,997,987)	100.0%	100.00
	2012	(23,192,397)	(22,129,882)	(22,129,882)	100.0%	100.00
	2011	(21,906,246)	(24,008,020)	(24,008,020)	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2013	\$ 2,043,345	5,458,932	5,332,155		
	2012	891,006	(6,635,705)	(3,134,400)		
	2011	4,184,486	6,893,175	15,715,553		
<b>TOTAL NET ASSETS-BEGINNING</b>	2013			372,075,566		
	2012			364,250,750		
	2011			343,560,326		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2013			377,407,721		
	2012			361,116,350		
	2011			359,275,879		

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**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012, AND 2011  
ENVIRONMENTAL WASTE SERVICES FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Recommended Re-estimate</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index*</u>
<b>REVENUES:</b>						
Commerical solid waste franchise	2013	\$ 6,903,270	6,903,270	6,831,044	99.0%	98.95
	2012	6,834,921	6,834,921	6,498,108	95.1%	95.07
	2011	6,504,545	6,773,996	6,761,347	99.8%	99.81
Refuse collection revenue	2013	13,597,475	13,201,331	13,251,307	100.4%	100.38
	2012	13,418,184	13,389,534	13,271,673	99.1%	99.12
	2011	13,172,550	13,432,486	13,759,267	102.4%	102.43
Other fees and service charges	2013	3,127,943	3,127,943	2,948,757	94.3%	94.27
	2012	2,962,558	2,912,131	2,954,028	101.4%	101.44
	2011	<u>2,455,656</u>	<u>2,598,360</u>	<u>2,614,591</u>	100.6%	100.62
<b>TOTAL REVENUE</b>	2013	23,628,688	23,232,544	23,031,108	99.1%	99.13
	2012	23,215,663	23,136,586	22,723,809	98.2%	98.22
	2011	<u>22,132,751</u>	<u>22,804,842</u>	<u>23,135,205</u>	101.4%	101.45
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2013	147,000	295,000	140,133	47.5%	47.50
	2012	667,000	476,119	433,539	91.1%	91.06
	2011	6,500	219,401	249,133	113.6%	113.55
Other expenses & encumbrances	2013	23,394,039	22,547,821	22,949,404	101.8%	101.78
	2012	23,078,426	22,923,649	22,773,958	99.3%	99.35
	2011	<u>22,777,980</u>	<u>22,205,103</u>	<u>22,425,323</u>	101.0%	100.99
<b>Total expenses and encumbrances</b>	2013	23,541,039	22,842,821	23,089,537	101.1%	101.08
	2012	23,745,426	23,399,768	23,207,497	99.2%	99.18
	2011	<u>22,784,480</u>	<u>22,424,504</u>	<u>22,674,456</u>	101.1%	101.11
<b>Excess (deficiency) of revenues over (under) expenses</b>	2013	87,649	389,723	(58,429)	-	-
	2012	(529,763)	(263,182)	(483,688)	-	-
	2011	(651,729)	380,338	460,749	-	-
<b>TRANSFERS IN (OUT)</b>						
Transfers in	2013	100,000	100,000	100,000	100.0%	100.00
	2012	100,000	100,000	100,000	100.0%	100.00
	2011	100,000	100,000	100,000	100.0%	100.00
Transfers out	2013	-	-	-	-	-
	2012	-	-	-	-	-
	2011	<u>-</u>	<u>-</u>	<u>-</u>	-	-
<b>CHANGE IN NET ASSETS</b>	2013	\$ 187,649	489,723	41,571		
	2012	(429,763)	(163,182)	(383,688)		
	2011	(551,729)	480,338	560,749		
<b>TOTAL NET ASSETS-BEGINNING</b>	2013			2,190,180		
	2012			2,190,138		
	2011			<u>2,128,099</u>		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2013			2,231,751		
	2012			1,806,450		
	2011			<u>2,688,848</u>		

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**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012, AND 2011  
MUNICIPAL DRAINAGE FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Recommended Re-estimate</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index*</u>
<b>REVENUES:</b>						
Fees and service charges	2013	\$ 5,246,088	6,119,568	6,201,378	101.3%	101.34
	2012	5,158,231	5,238,231	5,207,972	99.4%	99.42
	2011	5,145,367	5,145,367	5,219,286	101.4%	101.44
Miscellaneous revenue	2013	46,900	46,900	17,156	36.6%	36.58
	2012	26,000	46,900	37,851	80.7%	80.71
	2011	42,440	28,514	65,692	230.4%	230.39
<b>TOTAL REVENUE</b>	2013	5,292,988	6,166,468	6,218,534	100.8%	100.84
	2012	5,184,231	5,285,131	5,245,823	99.3%	99.26
	2011	5,187,807	5,173,881	5,284,978	102.1%	102.15
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2013	-	981	4,783	487.6%	-
	2012	-	2,540	4,328	170.4%	170.39
	2011	300,000	300,000	39,800	13.3%	-
Other expenses & encumbrances	2013	2,757,140	2,732,127	2,704,729	99.0%	99.00
	2012	2,648,169	2,697,677	2,634,601	97.7%	97.66
	2011	2,624,071	2,712,627	2,529,242	93.2%	93.24
<b>Total expenses and encumbrances</b>	2013	2,757,140	2,733,108	2,709,512	99.1%	99.14
	2012	2,648,169	2,700,217	2,638,929	97.7%	97.73
	2011	2,924,071	3,012,627	2,569,042	85.3%	85.28
<b>Excess (deficiency) of revenues over (under) expenses</b>	2013	2,535,848	3,433,360	3,509,022	-	-
	2012	2,536,062	2,584,914	2,606,894	-	-
	2011	2,263,736	2,161,254	2,715,936	-	-
<b>TRANSFERS OUT</b>						
Operating transfers out	2013	(3,280,578)	(3,341,722)	(3,341,722)	100.0%	100.00
	2012	(3,270,690)	(3,270,690)	(3,270,690)	100.0%	100.00
	2011	(3,271,318)	(3,271,318)	(3,271,318)	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2013	(744,730)	91,638	167,300		
	2012	(734,628)	(685,776)	(663,796)		
	2011	(1,007,582)	(1,110,064)	(555,382)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2013			33,387,750		
	2012			32,725,438		
	2011			32,455,677		
<b>TOTAL NET ASSETS-ENDING</b>	2013			33,555,050		
<b>SEPTEMBER 30</b>	2012			32,061,642		
	2011			31,900,295		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012, AND 2011  
 NONMAJOR BUSINESS-TYPE FUNDS

	Fiscal Year	Annual Budget	Recommended Re-estimate	12 Months Actual	Actual/ Re-estimate	Performance Index*
<b>REVENUES:</b>						
Hotel/motel tax	2013	\$ 4,905,020	4,905,020	4,832,151	98.5%	98.51
	2012	4,567,687	4,762,155	4,669,257	98.0%	98.05
	2011	3,946,116	4,434,648	4,722,431	106.5%	106.49
Other revenue	2013	6,455,854	6,732,787	6,652,741	98.8%	98.81
	2012	6,310,469	6,408,493	6,725,261	104.9%	104.94
	2011	5,590,680	5,716,686	5,375,315	94.0%	94.03
<b>TOTAL REVENUE</b>	2013	11,360,874	11,637,807	11,484,892	98.7%	98.69
	2012	10,878,156	11,170,648	11,394,518	102.0%	102.00
	2011	9,536,796	10,151,334	10,097,746	99.5%	99.47
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2013	10,000	10,000	8,504	85.0%	-
	2012	-	6,749	30,211	447.6%	-
	2011	-	50,000	26,539	53.1%	-
Other expenses & encumbrances	2013	11,758,653	11,636,352	10,955,106	94.1%	94.15
	2012	10,851,426	11,053,857	10,468,292	94.7%	94.70
	2011	10,447,098	10,073,029	9,267,200	92.0%	92.00
<b>Total expenses and encumbrances</b>	2013	11,768,653	11,646,352	10,963,610	94.1%	94.14
	2012	10,851,426	11,060,606	10,498,503	94.9%	94.92
	2011	10,447,098	10,123,029	9,293,739	91.8%	91.81
<b>Excess (deficiency) of Revenues over (under) expenses</b>	2013	(407,779)	(8,545)	521,282	-	-
	2012	26,730	110,042	896,015	-	-
	2011	(910,302)	28,305	804,007	-	-
<b>TRANSFERS IN (OUT):</b>						
Operating transfers in	2013	-	-	4,094	-	-
	2012	-	-	-	-	-
	2011	-	-	-	-	-
Operating transfers out	2013	(564,547)	(578,394)	(578,394)	100.0%	100.00
	2012	(540,376)	(555,036)	(555,036)	100.0%	100.00
	2011	(434,772)	(476,069)	(476,069)	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2013	(972,326)	(586,939)	(53,018)		
	2012	(513,646)	(444,994)	340,979		
	2011	(1,345,074)	(447,764)	327,938		
<b>TOTAL NET ASSETS-BEGINNING</b>	2013			8,839,577		
	2012			8,611,952		
	2011			10,264,683		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2013			8,786,559		
	2012			8,952,931		
	2011			10,592,621		

\* The Performance Index is a projection of the City's proximity to arriving at budget figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

CITY OF PLANO, TEXAS  
EQUITY IN TREASURY POOL  
September 2013

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/2013	TOTAL 10/1/2012	TOTAL 9/30/2012
<b>GENERAL FUND:</b>						
01	General	\$ 26,814	55,825,828	55,852,642	53,784,763	53,784,763
77	Payroll	-	2,455,341	2,455,341	2,372,521	2,372,521
		26,814	58,281,169	58,307,983	56,157,284	56,157,284
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	1,554,431	1,554,431	2,223,733	2,223,733
		-	1,554,431	1,554,431	2,223,733	2,223,733
<b>CAPITAL PROJECTS:</b>						
21	Senior Center Facilities	-	333,770	333,770	332,940	332,940
22	Recreation Center Facilities	-	60,072	60,072	1,097,182	1,097,182
23	Street Enhancement	-	1,798,947	1,798,947	1,794,473	1,794,473
25	1991 Police & Courts Facility	-	1,486,931	1,486,931	1,542,163	1,542,163
27	1991 Library Facility	-	920,524	920,524	918,235	918,235
28	1991 Fire Facility	-	3,955,359	3,955,359	3,945,522	3,945,522
29	Technology Improvements	-	1,362,475	1,362,475	1,808,367	1,808,367
31	Municipal Facilities	-	576,817	576,817	575,382	575,382
32	Park Improvements	-	7,983,616	7,983,616	7,670,378	7,670,378
33	Street & Drainage Improvement	-	20,820,061	20,820,061	16,388,474	16,388,474
35	Capital Reserve	-	46,432,138	46,432,138	46,001,117	46,001,117
38	DART L.A.P.	-	270,874	270,874	270,201	270,201
39	Spring Creekwalk	-	24,693	24,693	24,632	24,632
52	Park Service Areas	-	5,304,056	5,304,056	5,124,220	5,124,220
53	Creative & Performing Arts	-	2,332,533	2,332,533	2,326,732	2,326,732
54	Animal Control Facilities	-	345,710	345,710	344,850	344,850
59	Service Center	-	126,867	126,867	126,551	126,551
60	Joint Use Facilities	-	666,148	666,148	664,491	664,491
85	Public Arts	-	130,782	130,782	130,456	130,456
160	TXDOT-SH121	-	8,908,078	8,908,078	7,512,032	7,512,032
109	G.O. Bond Clearing - 2010	-	776,364	776,364	1,598,417	1,598,417
110	G.O. Bond Clearing - 1999	-	387,716	387,716	386,751	386,751
190	G.O. Bond Clearing - 2000	-	3,593,005	3,593,005	3,601,260	3,601,260
230	Tax Notes Clearing - 2001	-	723,331	723,331	1,061,289	1,061,289
250	Tax Notes Clearing - 2001-A	-	59,872	59,872	59,574	59,574
270	G.O. Bond Refund/Clearing - 2003	-	4,067	4,067	4,057	4,057
089	C.O. Bond Clearing - 2006	-	40	40	144,347	144,347
106	G.O. Bond Clearing - 2009	-	427,681	427,681	573,584	573,584
220	Tax and Revenue C.O. Clearing - 2010	-	5,070,707	5,070,707	6,756,740	6,756,740
92	G.O. Bond Clearing - 2011	-	529,375	529,375	2,634,495	2,634,495
120	G.O. Bond Refund/Clearing - 2011	-	10,371,124	10,371,124	25,242,318	25,242,318
93	G.O. Bond Refund/Improvement - 2013	-	22,523,057	22,523,057	-	-
		-	148,306,790	148,306,790	140,661,230	140,661,230
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	374,775	374,775	373,842	373,842
34	Sewer CIP	-	13,058,044	13,058,044	14,098,292	14,098,292
36	Water CIP	-	14,446,212	14,446,212	13,284,267	13,284,267
37	Downtown Center Development	-	297,254	297,254	221,557	221,557
41	Water & Sewer - Operating	740,400	27,350,806	28,091,206	20,793,267	20,793,267
42	Water & Sewer - Debt Service	-	-	-	387,919	387,919
43	Municipal Drainage - Debt Service	-	3,867,225	3,867,225	3,853,804	3,853,804
45	Sustainability & Environmental Services	650	2,644,673	2,645,323	1,441,054	1,441,054
46	Convention & Tourism	2,717	2,411,819	2,414,536	2,618,187	2,618,187
81	Friends of Plano Centre	-	-	-	4,094	4,094
47	Municipal Drainage	-	3,237,268	3,237,268	2,979,058	2,979,058
48	Municipal Golf Course	-	145,895	145,895	64,625	64,625
51	Recreation Revolving	350	2,497,933	2,498,283	2,057,115	2,057,115
330	Municipal Drain Rev Bond Clearing - 2007	-	233,662	233,662	233,081	233,081
340	Municipal Drain Rev Bond Clearing - 2008	-	111,183	111,183	257,965	257,965
107	Municipal Drain Rev Bond Clearing - 2009	-	805,198	805,198	1,706,602	1,706,602
260	Municipal Drain Rev Bond Clearing - 2010	-	3,486,542	3,486,542	3,477,871	3,477,871
		744,117	74,968,489	75,712,606	67,852,600	67,852,600

CITY OF PLANO, TEXAS  
EQUITY IN TREASURY POOL  
September 2013

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/2013	TOTAL 10/1/2012	TOTAL 9/30/2012
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	34,750	34,750	34,663	34,663
5	TIF-East Side	-	7,625,266	7,625,266	7,514,557	7,514,557
11	LLEBG-Police Grant	-	191,797	191,797	40,573	40,573
12	Criminal Investigation	-	1,754,119	1,754,119	1,956,227	1,956,227
13	Grant	95	(182,622)	(182,527)	(202,806)	(202,806)
14	Wireline Fees	-	14,341,584	14,341,584	13,294,374	13,294,374
15	Judicial Efficiency	-	136,655	136,655	124,096	124,096
17	Intergovernmental	-	498,183	498,183	484,134	484,134
18	Government Access/CATV	-	684,676	684,676	802,901	802,901
19	Teen Court Program	-	56,133	56,133	55,530	55,530
20	Municipal Courts Technology	-	1,342,406	1,342,406	1,410,136	1,410,136
24	American Recovery/Reinv Act Grant	-	(3,159)	(3,159)	112,229	112,229
55	Municipal Court-Building Security Fees	-	953,508	953,508	924,255	924,255
57	State Library Grants	-	(20,380)	(20,380)	(1,344)	(1,344)
67	Disaster Relief	-	678,915	678,915	591,381	591,381
68	Animal Shelter Donations	-	150,808	150,808	102,626	102,626
73	Memorial Library	-	390,838	390,838	390,653	390,653
86	Juvenile Case Manager	-	854,836	854,836	641,924	641,924
87	Traffic Safety	-	5,226,858	5,226,858	4,826,336	4,826,336
88	Child Safety	-	1,390,037	1,390,037	1,320,602	1,320,602
170	Economic Development Incentive Fund	-	26,320,350	26,320,350	20,280,370	20,280,370
		95	62,425,558	62,425,653	54,703,417	54,703,417
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	2,109,328	2,109,328	2,106,308	2,106,308
9	Technology Infrastructure	-	(6,628)	(6,628)	(6,463)	(6,463)
58	PC Replacement	-	657,434	657,434	705,134	705,134
61	Equipment Maintenance	200	404,215	404,415	237,430	237,430
62	Information Technology	-	3,757,134	3,757,134	5,202,852	5,202,852
64	Warehouse	50	349,657	349,707	188,641	188,641
65	Property/Liability Loss	-	5,269,755	5,269,755	5,196,448	5,196,448
66	Technology Services	-	7,615,342	7,615,342	8,285,922	8,285,922
71	Equipment Replacement	-	20,926,134	20,926,134	19,490,635	19,490,635
78	Health Claims	-	27,708,218	27,708,218	26,300,379	26,300,379
79	Parkway Service Ctr. Expansion	-	(28,257)	(28,257)	(28,187)	(28,187)
		250	68,762,332	68,762,582	67,679,099	67,679,099
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	82,718	82,718	72,130	72,130
8	Library Training Lab	-	2,844	2,844	2,837	2,837
69	Collin County Seized Assets	-	92,779	92,779	113,357	113,357
74	Developers' Escrow	-	2,888,660	2,888,660	2,423,243	2,423,243
84	Rebate	-	623,899	623,899	656,536	656,536
		-	3,690,900	3,690,900	3,268,103	3,268,103
<b>115 Trust</b>						
91	115 Trust	-	292,162	292,162	-	-
		-	292,162	292,162	-	-
<b>TOTAL</b>		\$ 771,276	418,281,831	419,053,107	392,545,466	392,545,466
<b>TRUST FUNDS</b>						
		CASH	TRUST INVESTMENTS	TOTAL 9/30/2013	TOTAL 10/1/2012	TOTAL 9/30/2012
72	Retirement Security Plan	-	89,836,795	89,836,795	89,836,795	89,836,795
91	115 Trust	-	39,344,916	39,344,916	43,136,327	43,136,327
<b>TOTAL TRUST FUNDS</b>		\$ -	129,181,711	129,181,711	132,973,122	132,973,122

A Treasury Pool fund has been created for the purpose of consolidating cash and investments. All City funds not restricted or held in trust are included in this consolidated fund. Each fund's "Equity in Treasury Pool" represents the fund's proportionate share of the Treasury Pool Fund. At September 30, 2013 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	59,395,500
Local Government Investment Pool	10,860,038
Texas Daily	14,373,504
Federal Securities	176,174,649
Certificates of Deposit	44,670,839
Fair Value Adjustment	1,902,730
Municipal Bonds	108,664,082
Interest Receivable	2,240,489
	<u>418,281,831</u>

# HEALTH CLAIMS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2012 AND 2013

Health Claims Fund	MTD			Fiscal YTD		
	FY12 Sep	FY13 Sep	% Change	Prior	Current	% Change
<b>Revenues</b>						
Employees Health Ins. Contributions	422,266	426,731	1.1%	5,082,254	5,073,004	-0.2%
Employers Health Ins. Contributions	1,665,800	1,686,065	1.2%	20,066,579	20,088,227	0.1%
Contributions for Retirees	48,321	-	-100.0%	914,922	435,341	-52.4%
Cobra Insurance Receipts	9,307	2,636	-71.7%	75,119	73,866	-1.7%
Retiree Insurance Receipts	92,375	-	-100.0%	882,509	684,599	-22.4%
Retiree Contributions to 115 Trust	(147,422)	-	-100.0%	(882,509)	(684,599)	-22.4%
Employer Contribution-Other Post Employment Benefits	318,945	-	-100.0%	3,830,643	3,183,956	-16.9%
Investment Income (Loss)	303,712	37,163	-87.8%	233,081	66,657	-71.4%
Miscellaneous Revenue	-	-	-	25	175	600.0%
<b>Total Revenues</b>	<b>2,713,304</b>	<b>2,152,595</b>	<b>-20.7%</b>	<b>30,202,624</b>	<b>28,921,228</b>	<b>-4.2%</b>
<b>Transfers Out</b>	<b>517,477</b>	<b>-</b>	<b>-100.0%</b>	<b>4,750,679</b>	<b>3,816,539</b>	<b>-19.7%</b>
<b>Expenses</b>						
Stop Loss Premiums	137,831	155,978	13.2%	1,652,135	1,778,478	7.6%
Stop Loss Reimbursements	(273,107)	18,464	-106.8%	(1,703,625)	(2,191,455)	28.6%
Fees - Total	164,256	185,799	13.1%	1,363,636	1,499,933	10.0%
Health Claims IBNR	(319,463)	325,294	-201.8%	(318,910)	325,586	-202.1%
Retiree Claims	(757,743)	-	-100.0%	(3,309,831)	(2,276,872)	-31.2%
Rx Claims - Total	373,650	306,516	-18.0%	3,487,437	3,602,903	3.3%
Rx Rebates	-	-	-	(1,188)	(4,515)	280.1%
Medical Claims - Total	1,483,921	1,126,636	-24.1%	17,554,544	19,939,233	13.6%
Dental Claims - Total	119,295	103,336	-13.4%	1,533,774	1,550,680	1.1%
Contracts - Prof Services (Consulting)	30,302	9,000	-70.3%	174,334	102,207	-41.4%
Retiree Insurance Paid- Medicare	(282)	-	-100.0%	377,519	435,341	15.3%
<b>Total Expenses</b>	<b>958,660</b>	<b>2,231,024</b>	<b>132.7%</b>	<b>20,809,824</b>	<b>24,761,518</b>	<b>19.0%</b>
<b>Net increase (decrease)</b>	<b>1,237,167</b>	<b>(78,430)</b>	<b>-106.3%</b>	<b>4,642,121</b>	<b>343,170</b>	<b>-92.6%</b>
<b>Health Claims Fund Balance - Cumulative</b>	<b>25,228,893</b>	<b>25,572,063</b>	<b>1.4%</b>			

\*In FY 2013, it was determined that the amount budgeted for pre-65 retirees service credits should no longer be funded from the General Fund, but rather the 115 Trust.

## ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2013, 2012 & 2011

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2013	Fiscal Year 2012	Fiscal Year 2011
Claims Paid per General Ledger	\$ 2,358,748	\$ 2,035,965	\$ 1,829,703
Net Judgments/Damages/Attorney Fees	1,154,753	1,183,823	1,771,711
<b>Total Expenses</b>	<b>\$ 3,513,501</b>	<b>\$ 3,219,788</b>	<b>\$ 3,601,414</b>



# Plano

## **SECTION C**

### **ECONOMIC ANALYSIS**

**City of Plano  
Comprehensive Monthly Financial Report**

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

**General Fund Revenue**  
**September YTD**  
**Figure I**

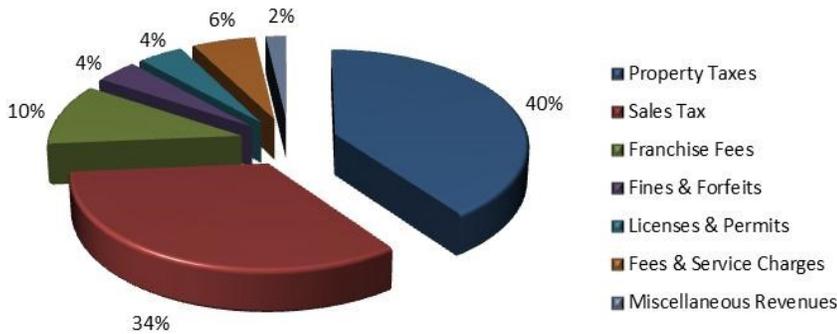


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through September 30, 2013. The largest category is Property Tax in the amount of \$81,345,913. Closest behind Property Tax is Sales Tax in the amount of \$68,646,427 and Franchise Fees with a total of \$21,402,363.

**General Fund Expenditures and Encumbrances**  
**September YTD**  
**Figure II**

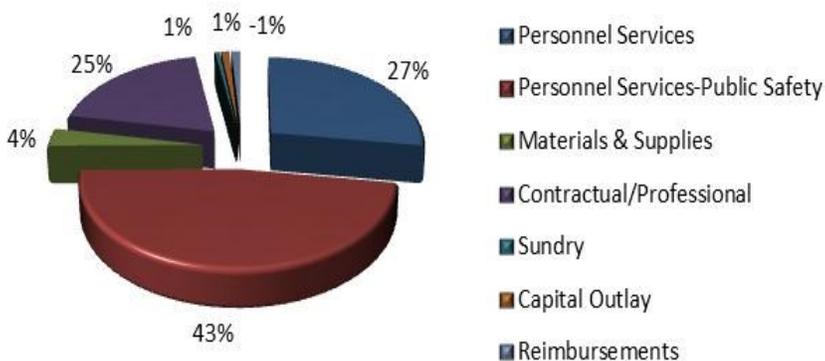


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through September 30, 2013. The largest category is Personnel Services-Public Safety in the amount of \$95,662,103 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personnel Services (for all other departments) totaling \$55,231,417 and Contractual and Professional Services totaling \$39,109,358.

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

### Sales Tax Comparisons City of Plano and Area Cities

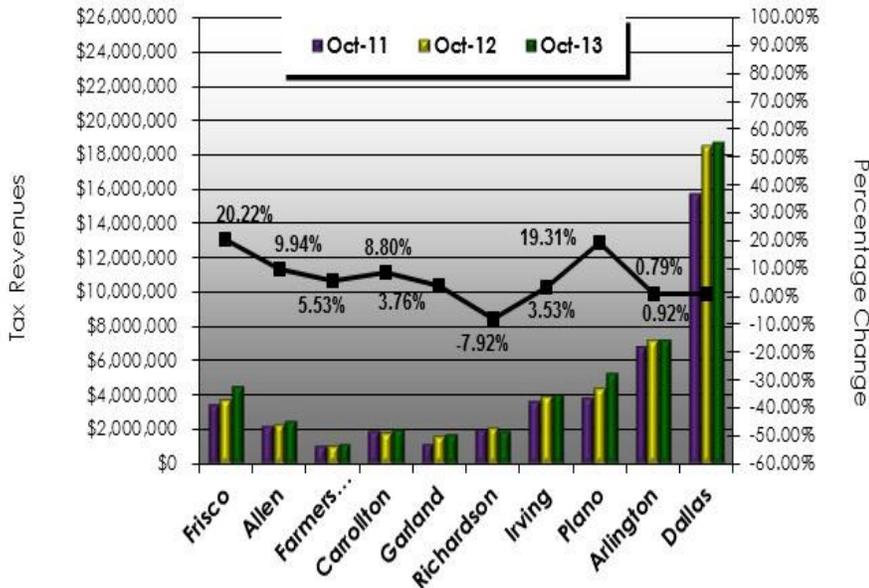
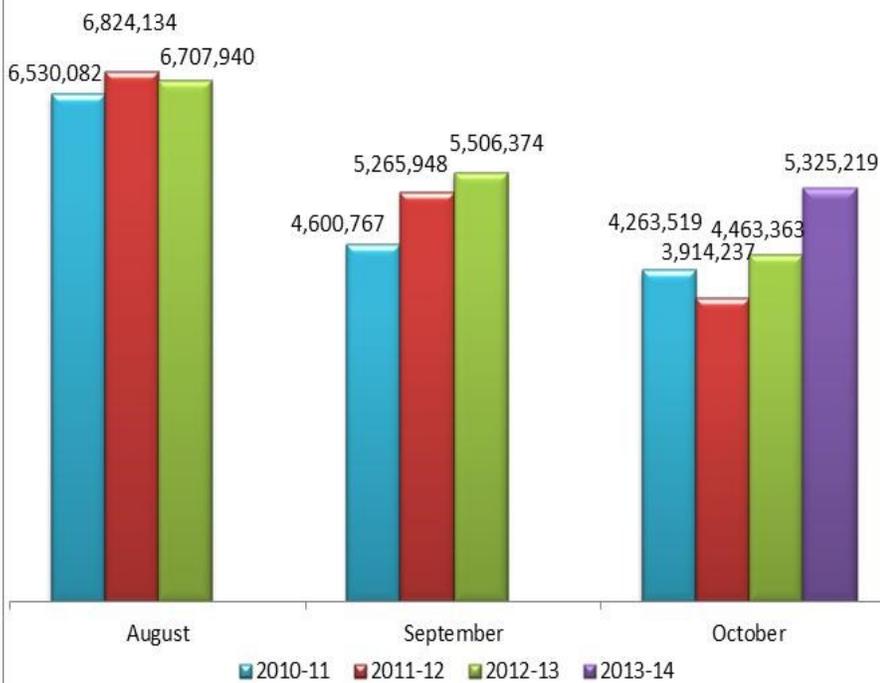


Figure III shows sales tax allocations collected in the months of October 2011, October 2012 and October 2013 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. In the month of October the City of Plano received \$5,325,219 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing October 2013 to October 2012, ranged from -7.92% for the City of Richardson to 20.22% for the City of Frisco.

### Sales Tax Actual Monthly Revenue Figure IV



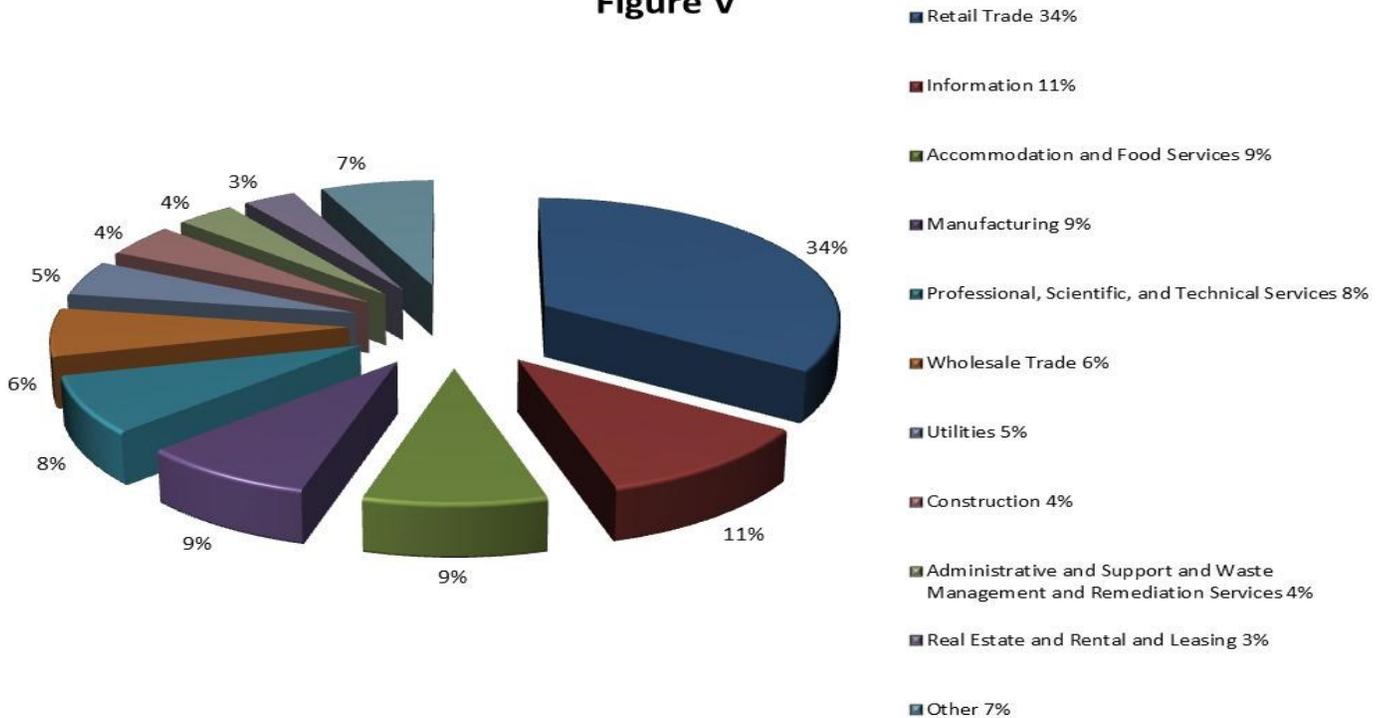
Sales tax allocation of \$5,325,219 was remitted to the City of Plano in the month of October. This amount represents an increase of 19.31% compared to the amount received in October 2012. Sales tax revenue is generated from the 1% tax on applicable business activity within the City. These taxes were collected by businesses filing monthly returns, reported in August to the State, and received in October by the City of Plano.

Figure IV represents actual sales and use tax receipts for the months of August, September, and October of fiscal years 2010-2011, 2011-2012, and 2012-2013.

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

**Sales and Use Tax by NAICS Code**  
**Figure V**



The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

Figure V shows the percentage of sales and use tax by NAICS Code collected in **October 2013**.

Some examples in each code are as follows:

**Retail Trade:** Walmart, Enterra, Academy

**Information:** Ericsson, Skillsoft, T-Mobile

**Accommodation and Food Services:** Maggiano's, Pizza Hut, Movie Grill Concepts

**Manufacturing:** Frito-Lay, 3M, Texas Instruments

**Professional, Scientific, and Technical Services:** HP Enterprise Services, Columbia Ultimate, Information Builders

**Wholesale Trade:** Insight Direct, Timekeeping Systems, Fry's

**Utilities:** Reliant Energy, True Electric, Gexa Energy

**Construction:** Morley-Moss, Omni Audio Video, Ace Fence of DFW

**Administrative and Support, Waste Management, and Remediation Services:** ADT, Guardsmark, Grogreen

**Real Estate and Rental and Leasing:** Sunbelt Rentals, Terex Utilities, Netflix

**All other NAICS codes: Other Services (except Public Administration), Unknown, Finance and Insurance, Arts, Entertainment, and Recreation, Management of Companies and Enterprises, Health Care and Social Assistance, Public Administration, Mining, Transportation and Warehousing, Educational Services, Agriculture, Forestry, Fishing and Hunting:** Five Star Ford of Plano, Great Clips, Spec's, Werner Media, Unimed Direct, First Data, Jumpstreet6, Ticketmaster, O'Reilly Group, Amazon, Smile Brands of Texas, Quest Diagnostics Clinical Laboratories, City of Allen, Collin County, Blue Star Pipe, Chevron, Cessna Aircraft, Fleetnet America, Plano ISD, Kaplan, Plants Alive, Urban Tree Services

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

### Cumulative Jobs Created in Plano

Figure VI

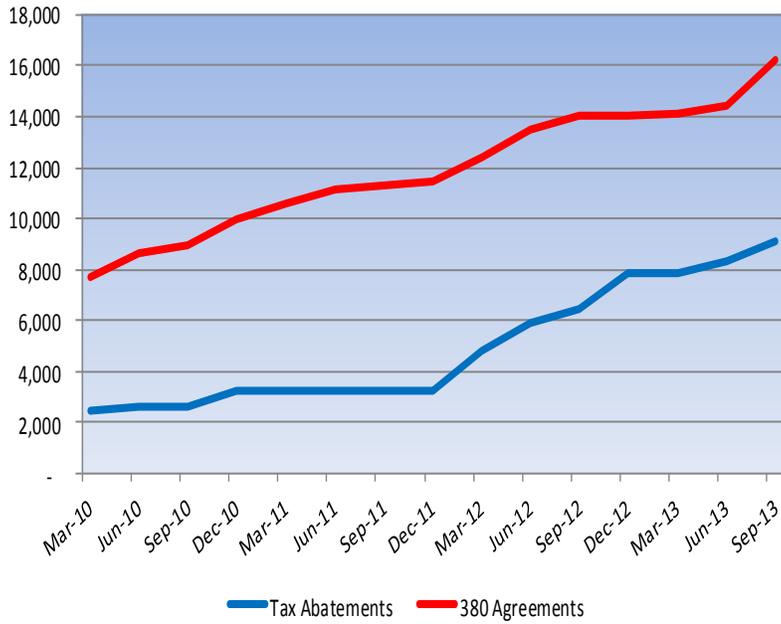


Figure VI, left, tracks the number of jobs cumulatively beginning 1st quarter 2010 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

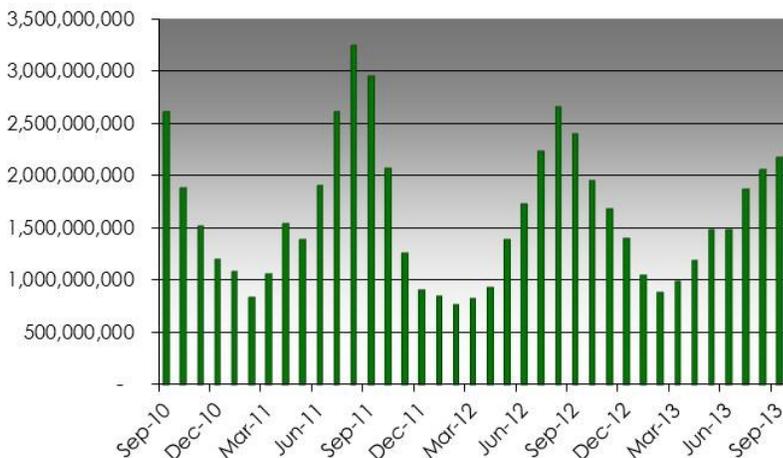
The City of Plano often uses property tax abatements to attract new industry and commercial enterprises, and to encourage the retention and development of existing businesses. The City can limit the property taxes assessed on real property or tangible personal property located on real property due to the repairs or improvements to the property. Only property located within a reinvestment zone is eligible for a tax abatement agreement. During the 3rd quarter of 2013, there were 775 jobs created via tax abatement agreements.

Enacted by the Texas Legislature in 1991, 380 Agreements let cities make loans and grants of public money to businesses or developers in return for building projects within the city. Cities often pay these grants from the increase in sales or property taxes generated by the project. During the 3rd quarter of 2013, 1,825 jobs were created via 380 agreements.

Please note that the quarterly jobs created in this figure are based on the date the agreement was passed by City Council.

### Local Water Consumption

(Gallons)  
Figure VII



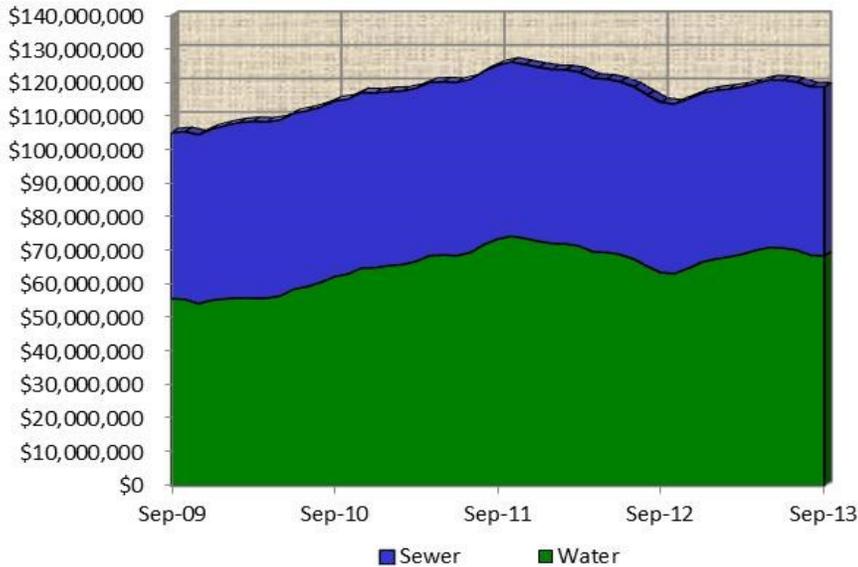
In September, the City of Plano pumped 2,180,697,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,185,063,950 gallons among 80,996 billed water accounts while billed sewer accounts numbered 77,267. The minimum daily water pumpage was 38,733,000 gallons, which occurred on Sunday, September 22nd. Maximum daily pumpage was 130,014,000 gallons and occurred on Tuesday, September 10th. This month's average daily pumpage was 72,690,000 gallons.

Figure VI shows the monthly actual local water consumption.

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

**Annualized Water & Sewer Billings**  
**Figure VIII**

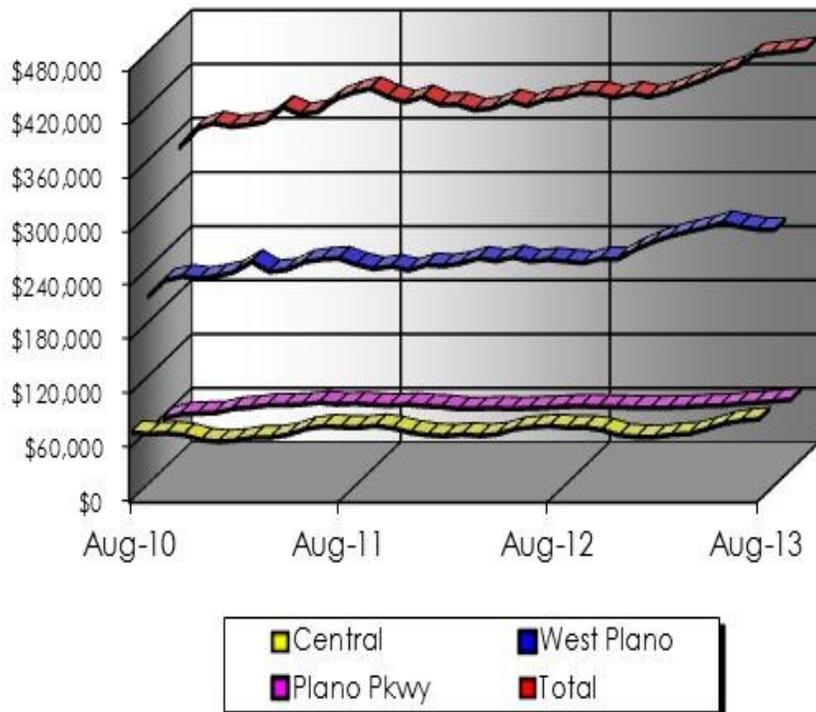


The actual water and sewer customer billing revenues in September were \$7,993,061 and \$4,402,243 representing a decrease of 1.98% and an increase of 2.89% respectively compared to September 2012 revenues. The aggregate water and sewer accounts netted \$12,395,303 for a decrease of 0.30%.

September consumption brought annualized revenue of \$68,518,272 for water and \$50,248,659 for sewer, totaling \$118,766,931. This total represents an increase of 4.01% compared to last year's annualized revenue.

Figure VIII represents the annualized billing history of water and sewer revenues for September 2009 through September 2013.

**Hotel/Motel Occupancy Tax**  
**Six Month Trend**  
**Figure IX**



August revenue from hotel/motel occupancy tax was \$433,456. This represents an increase of \$56,785 or 15.08% compared to August 2012. The average monthly revenue for the past six months was \$450,645, an increase of 12.35% from the previous year's average. The six-month average for the Central area increased to \$89,743, the West Plano average increased to \$283,104, and the Plano Pkwy average increased to \$77,798 from the prior year.

The six month trend amount will not equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

\*The August revenue for the Central and West Plano averages excludes Best Western and Towneplace Suites. These hotels did not make their occupancy tax payment by the CMFR submission deadline.

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

**Unemployment Rates**  
**Unadjusted Rate Comparison**

Figure X

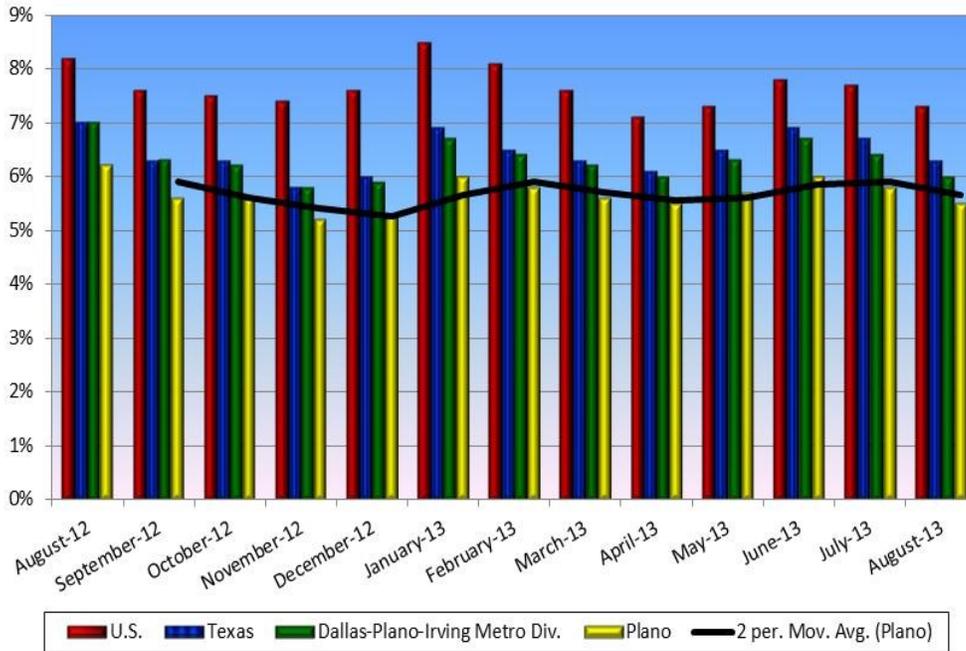


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from August 2012 to August 2013.

**Average Home Selling Price By City**  
Figure XI

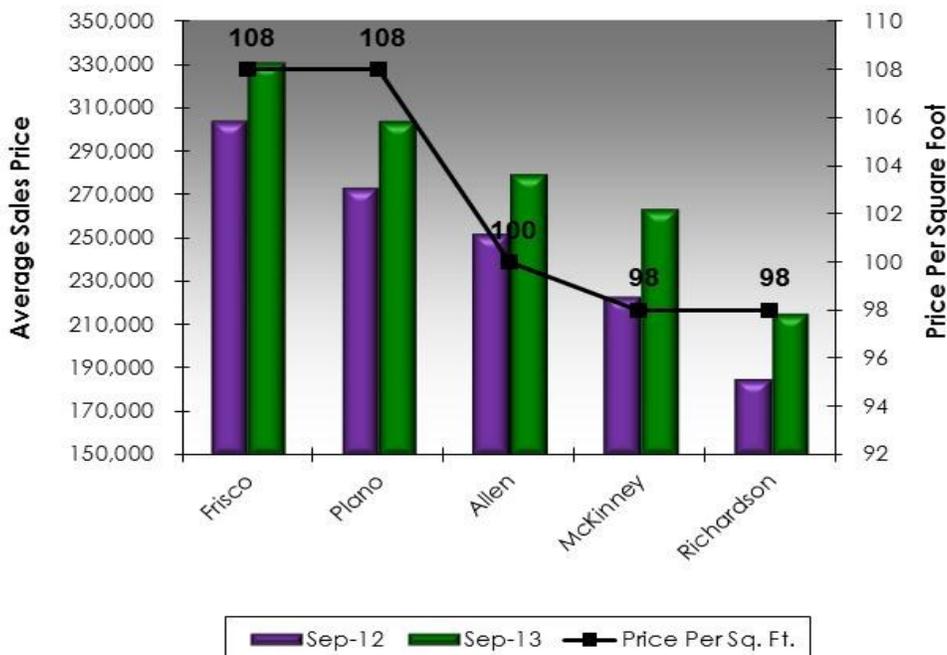


Figure XI shows the average home selling price for the months of September 2012 and September 2013 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of September 2013. The average sales price in Plano has increased \$30,804 from September 2012 at \$272,910 to September 2013 at \$303,714.

Please note that the average sales price and price per square foot can change significantly from month to month due to the location of the properties sold.

# ECONOMIC ANALYSIS

## SEPTEMBER 2013

**Real Estate Recap**  
Figure XII

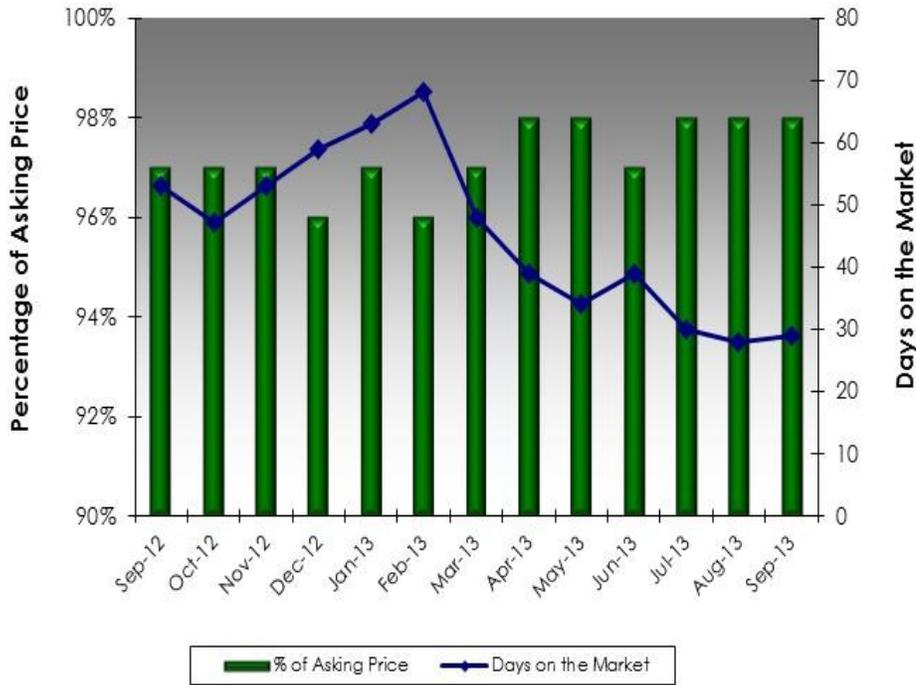


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price increased from 97% in September 2012 to 98% in September 2013. Days on the market decreased from 53 to 29 days in September 2012 and September 2013.

Please note that the average sales price and price per square foot can change significantly from month to month due to the location of the properties sold.



# Plano

## **SECTION D**

### **INVESTMENT REPORT**

#### **City of Plano Comprehensive Monthly Financial Report**

Funds of the City of Plano are invested in accordance with Chapter 2256 of the "Public Funds Investment Act." The Act clearly defines allowable investment instruments for local governments. The City of Plano Investment Policy incorporates the provisions of the Act and all investment transactions are executed in compliance with the Act and the Policy.

# INVESTMENT REPORT

## SEPTEMBER 2013

Interest received during September totaled \$1,349,348 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month. The two-year Treasury note yield decreased throughout the month of September starting at 0.43% and ending at 0.33%.

As of September 30, a total of \$407,988,751 was invested in the Treasury Fund. Of this amount, \$44,466,340 was General Obligation Bond Funds, \$4,636,586 was Municipal Drainage Revenue Bond Funds, and \$358,885,825 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	\$0	\$144,256,664	\$175,208,944	\$175,208,944
Interest Received (2)	\$1,349,348	\$7,724,343	\$6,483,233	\$6,483,233
Weighted Average Maturity (in days) (3)	492		459	
Modified Duration (4)	1.33		1.23	
Average 2-Year T-Note Yield (5)	0.40%		0.26%	

\* See interest allocation footnote on Page C-3.

- (1) Does not include funds on deposit earning a "NOW" rate, and/or moneys in investment pools or cash accounts.
- (2) Cash Basis. Amount does not include purchased interest.
- (3) The length of time (expressed in days) until the average investment in the portfolio will mature. The Prior fiscal YTD column represents current month, prior year.
- (4) Expresses the measurable change in the value of the portfolio in response to a 100-basis-point (1%) change in interest.
- (5) Compares 2013 to 2012 for the current month.

### Month-to-Month Comparison

Metrics	August 2013	September 2013	Difference
Portfolio Holding Period Yield	0.79%	0.74%	-0.05% (-5 Basis Points)
Average 2-Year T-Note Yield	0.36%	0.40%	+0.04% (+4 Basis Points)

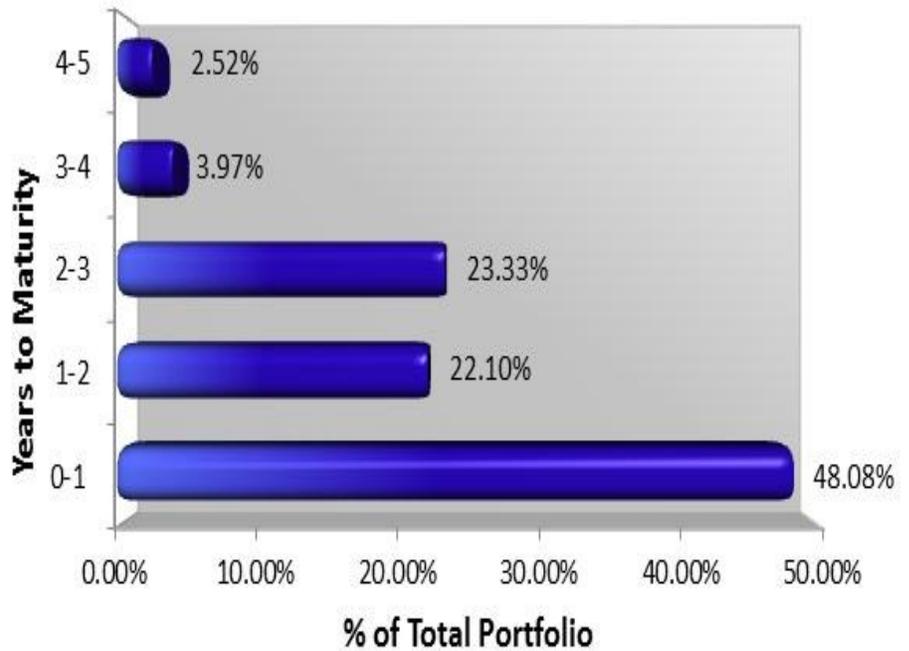
# INVESTMENT REPORT SEPTEMBER 2013

## Portfolio Maturity Schedule

Figure I

Years to Maturity*	Book Value	% Total
0-1	\$199,698,166	48.08%
1-2	91,809,900	22.10%
2-3	96,915,960	23.33%
3-4	16,479,239	3.97%
4-5	10,483,188	2.52%
Total	\$415,386,453	100.00%

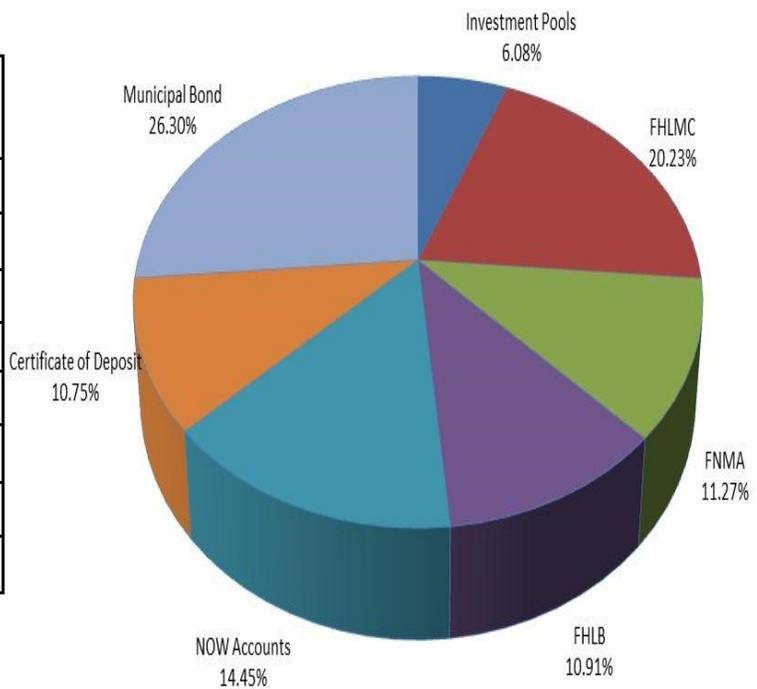
\*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.



## Portfolio Diversification

Figure II

Type	Book Value	% Total
Investment Pools	\$25,233,543	6.08%
FHLMC	84,059,349	20.24%
FNMA	46,802,481	11.27%
FHLB	45,312,819	10.91%
NOW Account	60,042,520	14.45%
Certificate of Deposit	44,670,839	10.75%
Municipal Bond	109,264,902	26.30%
Total	\$415,386,453	100.00%



# INVESTMENT REPORT

## SEPTEMBER 2013

### Allocated Interest/Fund Balance

Figure III

Fund	Beginning Fund Balance 9/30/2013	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 9/30/2013	% of Total
General	55,541,828	80,063	138,353	55,621,891	13.63%
G. O. Debt Services	1,552,339	2,093	(3,061)	1,554,432	0.38%
Street & Drainage Improvements	20,791,812	28,249	45,676	20,820,061	5.10%
Sewer CIP	13,040,318	17,726	35,443	13,058,044	3.20%
Capital Reserve	46,369,677	62,461	115,197	46,432,138	11.38%
Water & Sewer Operating	27,318,358	31,870	63,331	27,350,228	6.70%
Water & Sewer Debt Service	0	6	361	6	0.00%
Park Service Area Fees	5,296,912	7,144	12,950	5,304,056	1.30%
Property/ Liability Loss	5,286,777	6,676	12,445	5,293,453	1.30%
Information Services	7,605,383	9,867	18,907	7,615,250	1.87%
Equipment Replacement	20,897,369	28,765	51,756	20,926,134	5.13%
Developer's Escrow	2,884,835	3,826	6,866	2,888,661	0.71%
G. O. Bond Funds	44,405,477	60,863	86,642	44,466,340	10.90%
Municipal Drainage Bond Clearing	4,630,325	6,261	12,987	4,636,586	1.14%
Grants - TXDOT	8,896,065	12,014	21,026	8,908,079	2.18%
Econ. Dev. Incentive Fund	26,285,118	35,232	56,594	26,320,350	6.45%
Other	116,637,054	155,987	287,757	116,793,042	28.63%
<b>Total</b>	<b>407,439,647</b>	<b>549,103</b>	<b>963,230</b>	<b>407,988,751</b>	<b>100%</b>

**Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of September 30, 2013 allocated interest to these funds include an adjustment to fair value as required by GASB 31.**

### Portfolio Statistics

Figure IV

Month	Total Invested (End of Month)	Portfolio Yield	# of Securities Purchased*	Maturities/ Sold/Called*	Weighted Ave. Mat. (Days)	# of Securities
July, 2012	422,472,214	0.80%	0	3	476	82
August, 2012	387,216,842	0.83%	2	4	479	80
September, 2012	386,208,616	0.78%	2	4	459	78
October, 2012	385,184,331	0.77%	1	2	437	77
November, 2012	388,332,283	0.76%	0	1	412	76
December, 2012	407,208,007	0.75%	15	1	425	90
January, 2013	462,746,812	0.67%	10	1	390	99
February, 2012	480,011,355	0.73%	18	1	542	116
March, 2013	458,456,610	0.77%	8	1	565	123
April, 2013	475,679,911	0.73%	4	2	542	125
May, 2013	470,135,277	0.75%	2	0	530	127
June, 2013	461,271,474	0.76%	0	0	516	127
July, 2013	454,001,646	0.76%	0	1	498	126
August, 2013	416,250,704	0.79%	0	3	517	123
September, 2013	415,386,453	0.74%	0	2	492	121

\*Does not include investment pool purchased or changes in bank account balances.

# INVESTMENT REPORT SEPTEMBER 2013

**Equity in Treasury Pool  
By Major Category  
Figure V**

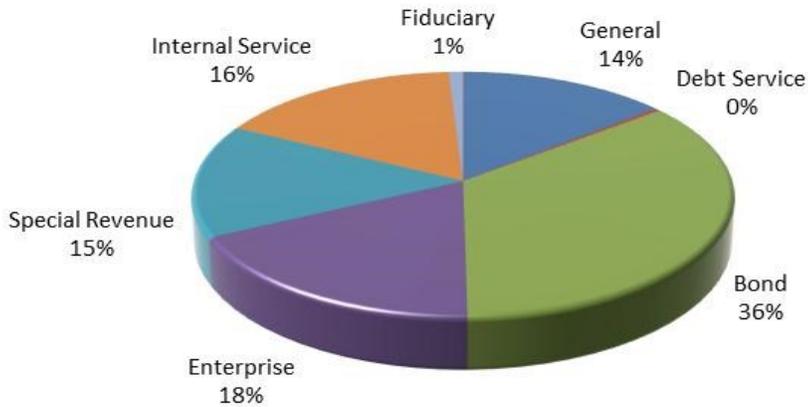
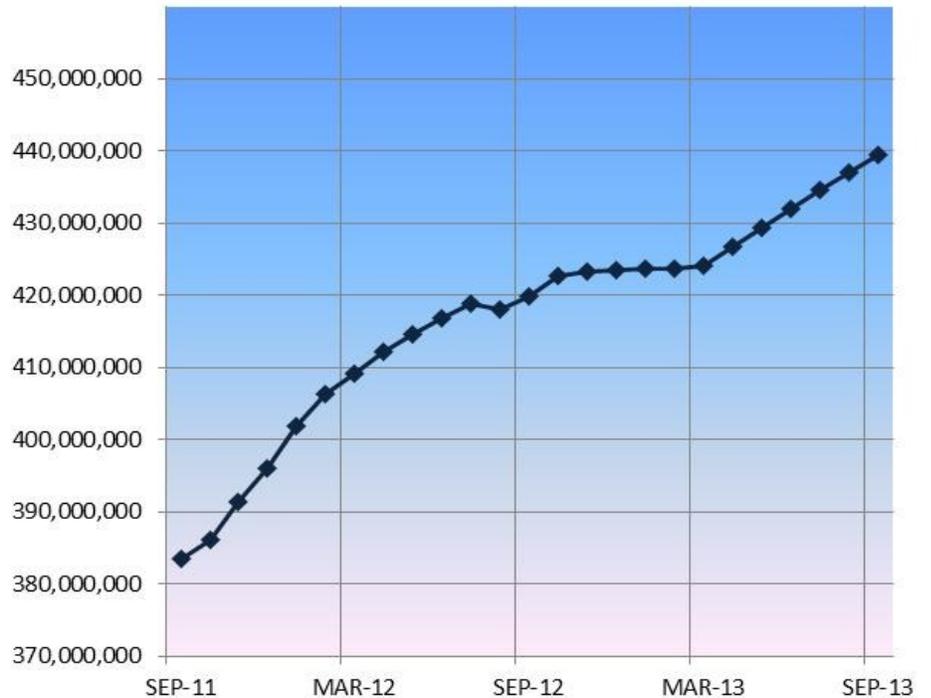


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of September 30, 2013. The largest category is the Bond Funds in the amount of \$148,306,790. Closest behind are the Enterprise Fund with a total of \$74,968,489 and the Internal Service Fund with a total of \$68,762,332.

**Annualized Average Portfolio  
Figure VI**

The annualized average portfolio for September 30, 2013 was \$439,555,405. This is an increase of \$19,704,185 when compared to the September 2012 average of \$419,851,221.





City of Plano  
1520 K Avenue  
Plano, TX 75074

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

**Date:** October 24, 2013

**To:** Honorable Mayor and City Council  
City Manager Glasscock  
City Secretary Zucco

**From:** Alice Snyder, Assistant City Secretary

**Subject:** Personnel  
Executive and Worksession Meetings

The following appointments will be considered at the October 28, 2013 Council Meeting.

<b><u>Executive Session</u></b> -Planning and Zoning Commission	<b><u>Worksession Meeting</u></b> -Photographic Traffic Signal Advisory Committee
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## Discussion/Action Items for Future Council Agendas

### November 11

**Public Hearing:** Zoning Case 2013-22 - Request to rescind Specific Use Permit #11 for Private Club on 0.1± acre located on the west side of U.S. Highway 75, 800± feet north of Parker Road. Zoned Corridor Commercial with Specific Use Permit #11 for Private Club. **Applicant: City of Plano**

**Public Hearing:** Zoning Case 2013-23 - Request to rescind Specific Use Permit #18 for Private Club on 0.1± acre located 400± feet west of U.S. Highway 75 and 350± feet south of Parker Road. Zoned Corridor Commercial with Specific Use Permit #18 for Private Club. **Applicant: City of Plano**

**Public Hearing:** Zoning Case 2013-24 - Request to rescind Specific Use Permit #25 for Private Club on 0.1± acre located at the northwest corner of U.S. Highway 75 and Chisholm Place. Zoned Corridor Commercial with Specific Use Permit #25 for Private Club. **Applicant: City of Plano**

**Public Hearing:** Zoning Case 2013-25 - Request to rescind Specific Use Permit #31 for Private Club on 6.5± acres located at the northeast corner of Central Parkway East and Haggard Street. Zoned Corridor Commercial with Specific Use Permit #31 for Private Club and Specific Use Permit #322 for Arcade. **Applicant: City of Plano**

**Public Hearing:** Zoning Case 2013-26 - Request to rescind Specific Use Permit #51 for Private Club on 0.7± acre located 260± feet north of Parker Road and 1,200± feet west of U.S. Highway 75. Zoned Corridor Commercial with Specific Use Permit #51 for Private Club. **Applicant: City of Plano**

**Public Hearing:** Zoning Case 2013-27 - Request to rescind Specific Use Permit #42 for Private Club on 0.1± acre located 180± feet west of Independence Parkway and 380± feet south of Parker Road. Zoned Retail with Specific Use Permit #42 for Private Club. **Applicant: City of Plano**

*November 12-16 – NLC Congress of Cities – Seattle, WA*

*November 21 – Town Hall Meeting – Municipal Center – 7-8 pm*

### November 25

*November 28-29 – Thanksgiving Holidays*

*December 5 - Holiday Luncheon – Plano Centre – 11 am – 1 pm*

*December 7 (Saturday)– Council Retreat – 8:00 am – Training Room A*

**December 9**

**December 17 (Tuesday)**

**December 24 & 25 – Winter/Christmas Holidays**

**January 1, 2014 – New Year's Day**

**January 13**

- *State of the City Presentation*
- DART Report

**January 20 – Martin Luther King Day**

***January 22-24 – US Conference of Mayors – Washington, DC***

**January 27**

- Comprehensive Monthly Financial Report – December 2013

***February 7-9– TML Elected Officials Conference – Austin***

**February 10**

**February 24**

***March 7 – HOA President's Breakfast –7:30 am***

***March 8-12 – National League of Cities, Washington D.C.***

***March 10-14 – PISD Spring Break***

**March 18 (Tuesday)**

**March 24**