

PLANO

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city of plano  
MUNICIPAL COURT



Plano's Comprehensive Monthly  
**Finance Report**

# ABOUT THIS REPORT

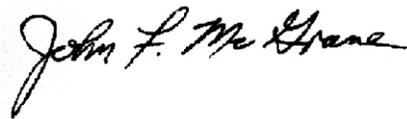
The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Finance Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness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

This report is comprised of four sections:

1. 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.
- 1A. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.
2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
3. 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: Allison Friloux for the Financial Summary, Brent Yowell for the Economic Analysis Report and 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.



John F. McGrane  
Director of Finance  
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# FINANCIAL ANALYSIS

## City of Plano Comprehensive Monthly Finance 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 through the City's Finance Department.

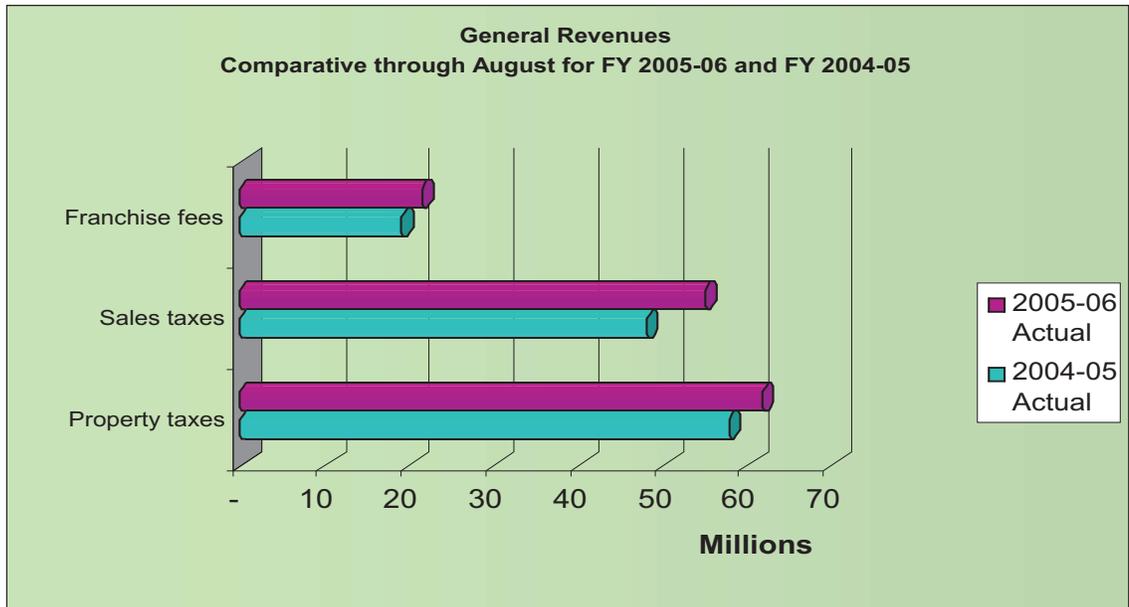
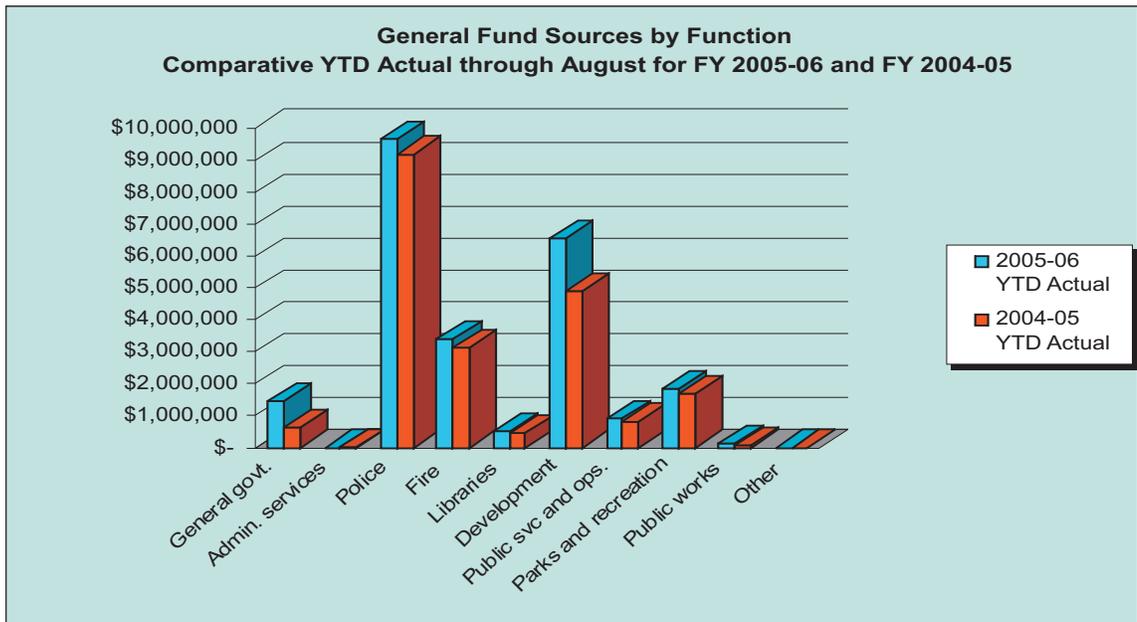
# SECTION 1

# REPORT NOTES AUGUST, 2006

The information represented in the graphs below is derived from the statement of activities which is located after this section. The statement of activities presents information demonstrating how the City's net assets are changing during the current fiscal year. The format of the statement of activities reports General Fund and Business-type revenues and expenses by function which provides readers with a broad overview of the City of Plano's finances.

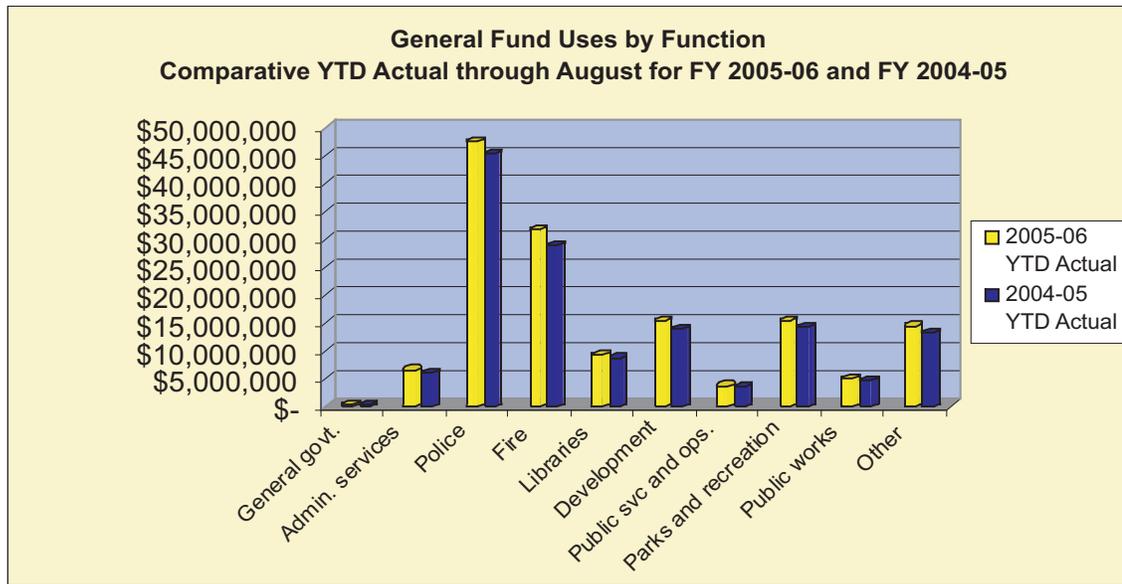
The information in this section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that beginning fund balances in all funds are subject to final audit adjustments.

## HIGHLIGHTS OF GENERAL FUND VARIANCES



# REPORT NOTES CONTINUED

## AUGUST, 2006



### GENERAL GOVERNMENT

- The General Fund recorded proceeds of \$353,936 from the gain of the sale of Rice Field in January 2006. The sale of Rice Field included 1.895 acres of land previously purchased for \$99,673. The net gain on the sale of Rice Field is \$254,263.
- A new program implemented in the current year for the recreation centers allows for \$10 of each membership fee collected to be utilized to purchase replacement equipment for the various recreation centers. The amount collected for this program in the current year is \$163,410.
- In prior year, \$24,900 was spent for the 2005 bond pamphlets that were distributed to citizens discussing the bonds that were on the ballot for that specific election.
- According to a funding agreement between the City and Plano Sister Cities, Inc., approved in September 2004, disbursement of funds was made in prior year in the amount of \$20,400. The agreement from prior year provides Plano Sister Cities, Inc., as an organization, to expend such funds to promote, foster, coordinate and publicize international municipal programs for the purpose of enhancing international relationships with the City.
- In the current year, additional work was performed on the Interurban Railway Museum in addition to including a new information kiosk for the downtown retail district. The cost of these additions amounted to \$11,086.
- A new monument, located at Courtyard Theater, has been added in the current year in the amount of \$9,000.
- An increase of \$42,247 has occurred over prior year for tuition reimbursements to City employees.

### ADMINISTRATIVE SERVICES

- Audit fees for the City's annual audit, performed by Deloitte & Touche LLP, have increased \$21,908 attributed to higher fees assessed in the current year's contract.
- Election costs decreased over prior year by \$76,821 primarily attributed to sharing of costs with other entities, such as Plano Independent School District and Collin County Community College District, in current year elections.
- Personal services for administrative service departments increased over the prior year in the amount of \$390,465 or 8%, primarily attributed to salary increases and mid-year increases to correct compression issues within salary ranges.



# REPORT NOTES CONTINUED

## AUGUST, 2006

### ADMINISTRATIVE SERVICES CONT.

- An increase in the volume of exams administered by the Human Resource department to police officers being hired increased over prior year by \$10,745. In the current fiscal year, there are more replacement officers due to a larger volume of police retirees in the current year. In addition, the Police department budgeted 10 new positions this year.

### POLICE

- Court fines and forfeiture revenues increased \$496,081 over last year due to more citations issued in the current year. Of this amount, \$336,727 pertains to collections for watering fines. In fiscal year 2005-06, 94,311 citations have been issued through August of which 6,396 account for water violations. In the same time period in the prior year, 85,854 non-watering citations were issued. Another factor attributing to the increase is the new Collections and Compliance Unit in the Courts department.
- Personal services increased over prior year by \$2,050,089 or 5%, attributed to increased salary and benefit related expenditures as well as an increase in retiree payouts of \$384,362.
- Every two years the Police department purchases state criminal and traffic law books which occurred in the current year. The amount paid for these books totaled \$8,626.
- In the prior year, the Police department purchased five new Crown Victorias and three new Chevrolet Impalas, all new additions to the fleet, with an overall cost of \$158,255.
- Replacement charges for Police department equipment decreased \$247,090 primarily due to larger budgeted payments made in the prior year to the equipment replacement fund to finance replacements. However, the re-estimate for amounts to be paid in by the Police department for non-fleet items increased \$225,000 over the current year budget, bringing the re-estimate to \$250,000.
- Replacement charges for police rolling stock increased over prior year by \$122,218. However, the re-estimate decreased \$111,670 over budget due to timing of scheduled replacements in the current fiscal year.
- Radio purchases decreased over prior year by \$29,109.
- The annual contract for radio and mobile data system maintenance, related to public safety communications, increased \$15,740 over prior year attributed to added equipment coming out of warranty to be covered under the current contract.
- The Public Safety Communications department incurred expenditures for adding offices for two positions that were filled in the current fiscal year. The cost of these improvements was \$25,610.

### FIRE

- Ambulance service revenues increased \$278,757 as compared to prior year primarily due to a 15% increase in rates effective October 1, 2005.
- Personal services increased \$1,803,942 over prior year primarily attributed to increased salary and benefit related expenditures in the current year.
- In the current fiscal year, seven replacement carbon fiber cylinders were purchased to operate the self-contained breathing apparatus (SCBA). Nineteen new SCBA were purchased for assigned personnel that will be primarily be stationed at Fire Station No.11 opening October 2006. The cost of this purchase was \$33,233.
- The Fire department has had an increase in fire hose purchases in the current year, as fire hoses are purchased on an as needed basis.

# REPORT NOTES CONTINUED

## AUGUST, 2006

### FIRE CONT.

- Capital outlay funds have been spent to purchase a rescue tool for Fire Station No. 11 which costs \$24,203.
- The Fire department has funded a portion of a new project in which portable computers are utilized to transmit data, entered from an incident scene, to the emergency rooms at the area hospitals. The amount of funds encumbered for this project funded by the Fire department is \$46,770. The majority of the funding is from the Fire department's replacement fund. The total amount encumbered funded through the Fire department and the Fire department replacement fund is \$305,770.
- Funds to purchase new Autopulse devices have been spent in the amount of \$133,740. This equipment is an automatic cardiopulmonary resuscitation (CPR) device.
- The Fire department has made radio purchases in the current year in the amount of \$93,318, whereas no funds were spent for radios by the Fire department last fiscal year.
- Replacement charges for fire equipment decreased \$270,220 over prior year due to a decrease in budgeted amounts to repay the equipment replacement fund for equipment purchased in prior years. However, the re-estimate for amounts to be paid in by the Fire department for non-fleet items increased \$250,000 over the current year budget, bringing the re-estimate to \$250,000.
- Payment made to the equipment replacement fund for fire rolling stock increased over prior year by \$284,371. However, the re-estimate is recorded at \$1,007,617, a decrease of \$188,036 over budget attributed to timing of replacements in the current fiscal year.
- Expenditures for municipal garage charges, which are incurred for maintaining fire fleet by equipment services, increased \$134,888 due to increased labor rates and fuel costs.
- A new ambulance was added to the fleet in the current year that cost \$189,708 increasing capital outlay expenditures.
- New structural collapse training classes have occurred in the current year costing \$22,500. This training is for the City's regional response team to become part of the Dallas Regional Urban Search and Rescue Task Force.

### LIBRARIES

- Revenues collected for library book fines have increased over prior year by \$24,577 primarily due to the renovation of Haggard Library during the months of July 2004 through December 2005. The amount of revenues collected for library fines for Haggard Library in the current year is \$41,932.
- The City receives payment from Collin County Community College and Allen Public Library for each entity's portion of maintenance costs associated with the Dynix System. These revenues are recorded at \$55,003 year to date as of August 2006. Last fiscal year, payment received through August totaled \$34,524. The reason for the increase in revenues is attributed to a larger need of technology services assistance as well as increased server maintenance costs.
- Personal services expenditures are greater over prior year by \$310,836 primarily attributed to increased salary and benefit related costs.
- The Library Administration department purchased a new Dodge Grand Caravan this current year in the amount of \$17,106.

### DEVELOPMENT

- Building inspection fee revenues increased over prior year by \$1,334,431 due to an increasing number of down payments for required plan reviews of large projects for commercial building development and multi-family dwelling units.
- Fire protection plan revenues have increased \$31,547 as a result of larger commercial projects in addition to an increase in multi-family dwelling units.



# REPORT NOTES CONTINUED

## AUGUST, 2006

- Engineering inspection fee revenues increased \$231,350 over prior year attributed to an increased number of inspections for roadway, residential and commercial projects performed in the current year. Two large residential projects assessed inspection fees before start of construction generating \$171,088 in revenues.
- Rental registration revenues have been incurred in the current year reported at \$84,678. This new program is the result of the recently adopted City ordinance requiring registration of multi family complexes that are twenty years old and older with five or more dwelling units.
- Facilities maintenance payments increased over prior year by \$660,043 and \$77,905, respectively, for electric and gas, primarily driven by higher natural gas prices.
- The Facilities Services department has incurred and encumbered expenditures of \$23,988, an increase of \$17,310 over prior year, for power washing services at City facilities. The cost increase is attributed to special projects needed in the current year.
- In the prior year, the Property Standards office underwent an office reconfiguration that was funded by Facilities Maintenance, causing expenditures in the prior year to be \$24,638 greater than the current year.
- Increases in the Property Standards department's expenditures include the addition of six new vehicles to the fleet in the current year totaling \$132,688. The Property Standards department purchased 3 Toyota Prius and 3 Chevrolet trucks, all of which are hybrid vehicles.
- In the prior year, the Neighborhood Maintenance program purchased items utilized for safe streets programs in the amount of \$84,416. Expenditures of \$5,259 have been incurred in the current year. The purchasing and installation issues have been resolved which were factors attributing to the decrease in costs in the current year. Contract development will resume and orders will be placed beginning in fiscal year 2006-07.
- The Engineering department is receiving less reimbursement from other functional areas for staffing, such as DART technical assistance and administration of water and sewer projects. However, the amounts re-estimated for engineering staff to work on specific water and sewer projects is greater than last year increasing reimbursements to the Engineering department by \$11,424.

### PUBLIC SERVICES AND OPERATIONS

- Lease fees pertaining to rental of space on City property and/or facilities have increased over prior year by \$79,330 due to a larger amount of space leased.
- Salary and benefit related expenditures increased \$96,160 primarily due to increased salary and benefit costs.
- Reimbursements from the Municipal Drainage Fund for work from staff in the Health department increased \$31,380. The Municipal Drainage Fund is utilizing two Environmental Health Specialists in the current year as opposed to one in the prior year.
- Services for temporary staff assisting with maintenance of kennels have increased over prior year by \$9,818 due to a shortage of Animal Services personnel.
- Payment to veterinarians for services for spaying/neutering animals at the shelter has increased \$11,622 over prior year primarily due to increased fees as well as a better evaluation of spaying/neutering adoptable animals.
- The Animal Services department has purchased 4 trucks and one tandem axle trailer, as new additions to the fleet, with a total cost of \$81,528.



# REPORT NOTES CONTINUED

## AUGUST, 2006

### PARKS AND RECREATION

- In the current year, the Parks and Recreation departments have received \$115,172 in insurance and damage receipts from the Property Liability Loss Fund pertaining to events that have resulted in damage to City property. As compared to prior year, this is an increase of \$75,366.
- Salary and benefit related expenditures increased \$443,911 primarily attributed to increased salary and benefit related costs.
- Printing services and expenditures for postage have decreased over prior year by \$36,485 primarily due to the annual Parks and Recreation Guide not being printed in the current year. Due to an excess of guides that were printed and not distributed from prior year, the Parks and Recreation department will distribute the remaining guides in the current year. In addition, due to the fact that the Tom Muehlenbeck Recreation Center is scheduled to open in the summer of 2007, the new guide will be printed and published next fiscal year including the new facility.
- The Creative Arts division has spent \$13,173 on advertising to promote scheduled events at the Amphitheater at Oak Point Park and the Cox Building Playhouse.
- The Park Field Services department has experienced an increase in contractual service amounts for restroom and litter cleaning and median and right of way mowing. The City is requiring the contractor to use a lightweight turf truckster to prevent turf damage to the fields, increasing the contractual amount as compared to last year. Payment for median and right of way mowing has increased primarily attributed to an increase in territory coverage.
- Payment made to the equipment replacement fund for parks and recreation rolling stock increased over prior year by \$124,214. However, the re-estimate is recorded at \$574,612, a decrease of \$102,749 over budget attributed to timing of replacements in the current fiscal year.
- Payment to Plano Independent School District has increased \$119,730 for usage of utility and custodial services for Williams and Clark Recreation Centers. The payment amount has increased over prior year primarily due to higher utility costs.
- The Athletics Fields Maintenance department has purchased, in the current year, a new pickup truck in the amount of \$18,108.
- Municipal garage charges to maintain parks and recreation rolling stock increased over prior year by \$63,460 primarily attributed to labor and fuel rate increases in the current year.
- In prior fiscal year, Liberty Recreation Center funded the cost to remove and add new fencing around the grounds with expenditures totaling \$33,500.
- The Park Support Services department has increased purchases for maintenance parts and supplies in the current year by \$52,683. Due to the current drought, various parks staff members' assignments have been altered so projects are being worked this year that were not last year due to staffing issues.
- A new pickup truck was purchased in the current year for the Park Support Services department that cost \$30,798.
- In March 2006, the Parks division purchased new hardware and software for a work management program that cost \$21,407.
- The infield areas for specific ballfields at Heritage Yards and Carpenter Park have had improvements performed in the current year costing \$43,710. This type of service began in the current year and is on an as needed basis.
- Electric payments made for Parks and Recreation departments have increased over prior year in the amount of \$83,252 primarily due to increased natural gas prices which impacts electric costs.



# REPORT NOTES CONTINUED

## AUGUST, 2006

- Expenditures for special programs operations of the Parks and Recreation department to Collin County Committee on Aging have increased in the current year by \$22,254 due to an increase in cost of services as stated in the current contract.
- The Recreation Administration department and Courtyard Theater purchased defibrillators in the prior fiscal year costing \$34,352. The defibrillators are stationed at all recreation center facilities and Courtyard Theater.

### PUBLIC WORKS

- In the current year, the streets, signals and signs and markings departments have received \$71,863 in insurance and damage receipts from the Property Liability Loss Fund pertaining to events that have resulted in damage to City property. As compared to prior year, this is an increase of \$48,045.
- Purchases of miscellaneous maintenance parts and supplies, used in the Streets and Signals department increased \$21,512 and \$78,016, respectively. The current year re-estimate for these expenditures are comparable to prior year's budget.
- Replacement charges for rolling stock and large capital assets for the streets department increased \$88,389. However, the re-estimate is recorded at \$343,747, a decrease of \$124,927 over budget attributed to timing of replacements in the current fiscal year.

### OTHER

- Payments made to support social service agencies increased over last fiscal year by \$244,786. Annual funding for social service agencies increased \$253,890 as compared to prior year's re-estimate.
- Expenditures for consulting services have been incurred in the current year in the amount of \$95,000 to update and revise Plano Center's Business Plan.
- Consulting services were utilized in the current year in search of hiring the City's Fire Chief and Homeland Security Director costing \$40,411.
- Electric utility payments increased \$316,367 over prior year due to an increase in natural gas prices.
- Interdepartmental billings to the Water & Sewer fund increased \$212,009 due to increased rates and meters and overall increased consumption during the on-going drought at city facilities.
- Technology services charges increased over prior year by \$381,364. Although year to date activity has increased, the amount re-estimated in the current year for technology service charges decreased \$189,788 over prior year re-estimate. The re-estimate decreased over the current year budget by \$610,773.

### PROPERTY TAX REVENUES

- Ad valorem tax revenues increased \$3,998,890 attributed to increased assessed property values in the current year.

### SALES TAX REVENUES

- Sales tax revenues increased over prior year by \$6,886,430. When comparing the months of August 2006 and August 2005, an increase of 19.7% in sales tax revenues occurred.

### FRANCHISE FEE REVENUES

- Electrical Franchise revenues increased over prior year in the amount of \$1,593,006 primarily attributed to increased natural gas prices which impact electric rates as well as a settlement payment received from TXU in the amount of \$858,521.

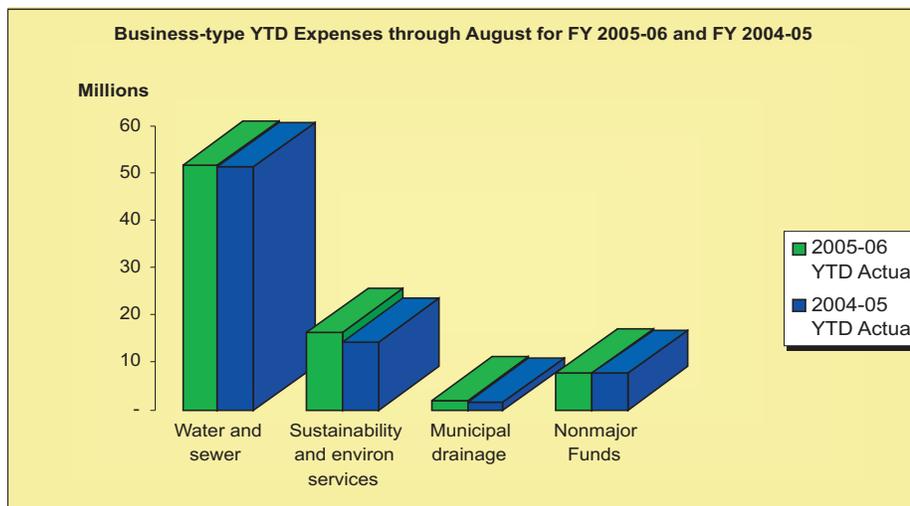
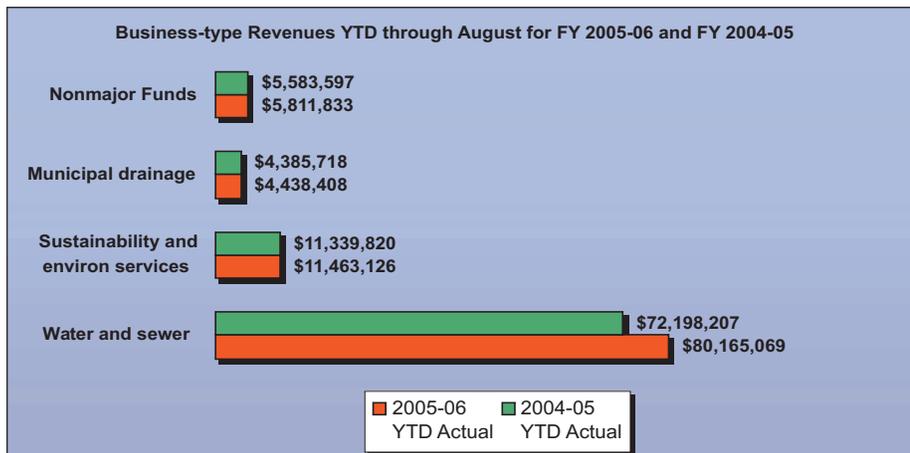
# REPORT NOTES CONTINUED

## AUGUST, 2006

The settlement is the result of the Steering Committee of Cities Served by TXU voting to recommend that member cities initiate rate proceedings at the city level against TXU Electric Delivery and to show cause why its rates should not be reduced. TXU and the Steering Committee reached settlement to abate the show cause proceeding in exchange for certain monetary concessions to the Steering Committee.

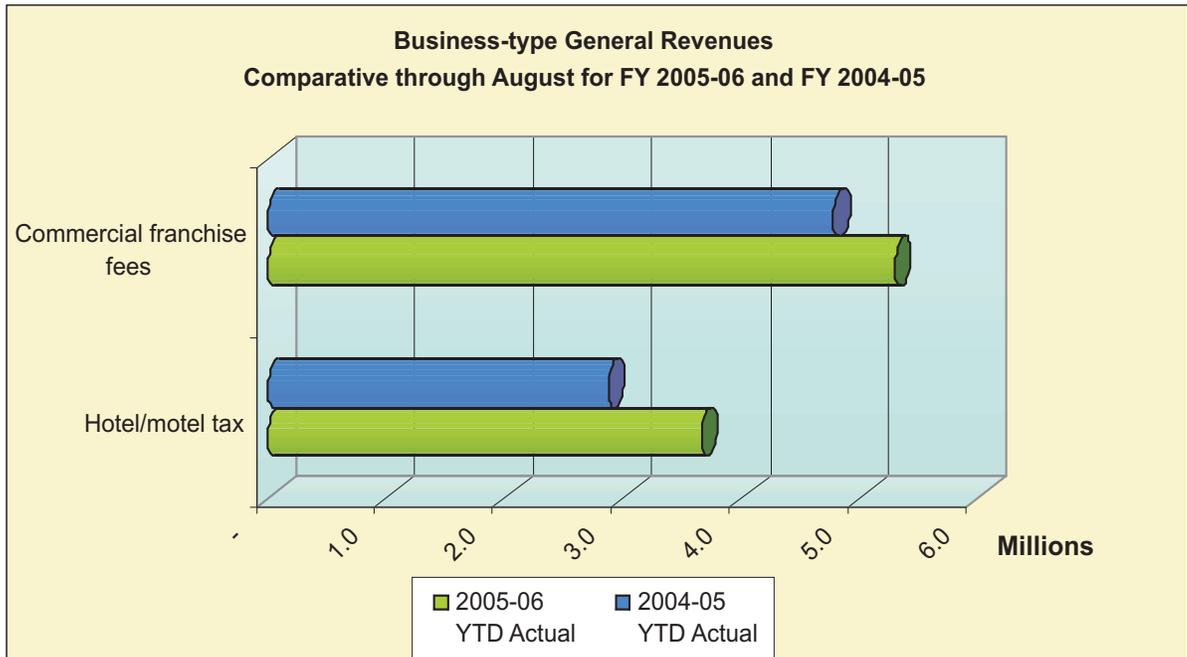
- Gas Franchise revenues increased over prior year by \$570,814 primarily attributed to increased natural gas prices.
- Telephone franchise fees have increased over prior year by \$155,154. However, the re-estimated budget for these revenues has decreased over original budget by \$481,863. The reason for the decrease in re-estimate is attributed to a decrease of usage in traditional telephone lines.
- General Fund interest income increased \$685,117 over last year due to the recording of an unrealized loss of \$1,289,894 through third quarter 2005 to adjust investments to fair value. In the current year, an unrealized loss has been recorded at \$184,772. An adjustment is done quarterly to comply with Governmental Accounting Standards Board (GASB) Statement No. 31.

### HIGHLIGHTS OF BUSINESS-TYPE VARIANCES



# REPORT NOTES CONTINUED

## AUGUST, 2006



### WATER & SEWER

- Water and sewer revenues increased \$4,664,906 and \$2,987,960, respectively. The increase in water and sewer revenues is attributed to increased rates implemented May 1, 2005. In addition, overall consumption is higher in the current year due to the on-going drought, as well as increased winter consumption, which raised the residential winter quarter average for sewer income. Since implementation of Stage 3 of the drought plan on June 19, the amount of water being pumped on a daily basis is down 9.5% when comparing June 19-September 12 data of the current year versus prior year.
- Water and sewer penalty revenues increased over prior year by \$134,222. This increase is the result of substantially higher winter month billings in the current year with a comparable percentage of late paying customers when comparing the two fiscal years.
- Sewer tie-on revenues are collected for domestic meters that are purchased based on the approved site plan from Engineering. These revenues increased \$107,290 due to increased permits issued for commercial building development and multi-family dwelling units.
- The purchase of Rice Field in February 2005 resulted in expenses increasing \$550,750 in the prior year. In January 2006, Rice Field sold for \$904,686. The General Fund recorded proceeds of \$353,936 from the gain on the sale of land. The sale of Rice Field included 1.895 acres of land previously purchased for \$99,673. The net gain on the sale of Rice Field is \$254,263.
- Water and Sewer Fund interest income increased \$225,859 over last year due to the recording of an unrealized loss of \$1,289,894 through third quarter 2005 to adjust investments to fair value. An adjustment is done quarterly to comply with GASB Statement No. 31.
- Payment to North Texas Municipal Water District (NTMWD) for services such as wastewater and pre-treatment increased over prior year by \$427,401 based on contractual amounts.
- Electric utility payments increased \$660,318 over prior year primarily due to an increase in natural gas prices.



# REPORT NOTES CONTINUED

## AUGUST, 2006

- Municipal garage charges for maintaining equipment has increased over prior year by \$120,312 due to increased fuel and labor charges. The current year re-estimate has increased over prior year re-estimate in the amount of \$128,900.
- The Utility Operations department pays for debris hauling services in the current year of which \$172,018 has been paid. This service was not utilized in the prior year.
- Encumbered funds and payments to Link 2 Gov for internet processing services have increased \$57,070 due to higher usage of on-line bill payments by citizens.
- Capital outlay expenses and encumbrances have decreased over prior year by \$966,936, primarily due to the automated meter reading project nearing completion. The project is expected to complete by the end of this fiscal year however, there will be on-going maintenance and purchases of replacement FireFly units in future years.

### SUSTAINABILITY AND ENVIRONMENTAL SERVICES

- Commercial franchise revenues are \$515,573 higher than prior year. Overall commercial tonnage disposed has increased over prior year, in addition to an increase in the number of commercial entities serviced. Another factor impacting franchise revenues is a 1% increase in the percentage rate used to compute the amount of revenues to be collected from Allied Waste Services. This percentage change was implemented in February 2005. The re-estimated budget increased over the original budget in the current year by \$475,471.
- Compost sales are higher than last fiscal year by \$48,418 which is due to the increased compost market and production. However, the re-estimate is reported at \$626,182, a decrease of \$62,978 over budget.
- Tipping fee revenues are \$33,116 greater than the same period in the prior year. The increase is attributed to an increase in participation in the current year. These revenues are collected when other cities and commercial businesses bring yard waste, wood and other types of material used to make compost products to the City, which is the regional composter for NTMWD.
- Personal services increased \$219,688, or 5%, primarily attributed to increased salary and benefit related costs.
- Payment to NTMWD increased \$656,606 over prior year due to increased contractual amounts.
- Garage charges for maintaining environmental waste services fleet increased \$463,308 over prior year primarily due to higher labor and fuel costs. The current year re-estimate is reported at \$2,449,000, an increase of \$574,700 over prior year re-estimate.
- Payment made to the equipment replacement fund for sustainability and environmental services rolling stock increased over prior year by \$442,836. However, the re-estimate is recorded at \$1,298,302, a decrease of \$296,406 over budget attributed to timing of replacements in the current fiscal year.
- Capital outlay expenses increased due to purchase of a trommel screen in the current year in the amount of \$307,549. In addition, composting operations purchased a tractor trailer and Mack tractor in the current month in the amounts of \$64,267 and \$95,510, respectively.
- Costs associated with the Environmental Education Complex have been incurred in the amount of \$13,342. Additional funds of \$127,858 are encumbered in the current year for architectural services related to the Environmental Education Complex.



# REPORT NOTES CONTINUED

## AUGUST, 2006

### MUNICIPAL DRAINAGE

- Personal services have increased \$51,397, or 6%, primarily due to increased salary and benefit related costs in the current year.
- Debris hauling services increased over prior year by \$125,392 as this type of service is a new expense in the current year.
- Reimbursements from the Municipal Drainage Fund for work from staff in other departments increased \$107,268. The Municipal Drainage Fund is utilizing two Environmental Health Specialists in the current year as opposed to one in the prior year. In addition, one Senior Construction Inspector and one Construction Inspector are being used by the Drainage Fund in the current year that was not budgeted in the prior year.
- Expenses of \$52,921 have been incurred in the current year for expansion of offices for the storm water technician. For 2006-07, one additional full time position is budgeted.
- Municipal Drainage Operations purchased a new walk-behind concrete saw in the current year costing \$15,720.
- A new Ford Hybrid SUV has been added to the Municipal Drainage fleet in the amount of \$25,161 in the current year.

### CIVIC CENTER

- Since the ratification by voters at an election in May 2005 for the legal sale of mixed beverages in restaurants by food and beverage certificate holders only, revenues for mixed beverages have increased \$146,920 as compared to prior year.
- Since the closure of the cafeteria at the Municipal Center in September 2005, cafeteria sales decreased \$67,429 over prior year. Although revenues have ceased due to the closure of this operation, the staffing levels remain constant and were not reduced.
- Concession revenues are up \$69,015 over prior year due to Plano Center assuming operations at Enfield and Carpenter Parks. In addition, the Plano Center is in charge of providing concessions to two soccer fields that were not included in its operations in prior year.
- Lease fee revenues have increased \$15,281 attributed to a larger volume of events held at Plano Center. The social and corporate events are spending more on catering and equipment rentals than in prior year as last year's market did not use as much of the ancillary services. The types of events primarily held last year were local trade shows, start up business and minor socials.
- Hotel/motel tax revenues increased over prior year by \$782,531 due to increases in utilization and average room rate of hotels within the City.
- Contractual services in support of historic preservation and the arts have increased \$85,516 and \$34,998, respectively, primarily due to funding for each of these services increasing \$146,165 over prior year's re-estimate.
- Electric payments have increased over prior year by \$54,113 primarily attributed to increased natural gas prices.

### GOLF COURSE

- Golf fees are \$39,647 lower than prior year. It is speculated that a portion of the decrease in revenues is the result of increased competition from neighboring areas, warmer temperatures and higher gas prices in the current year.

# REPORT NOTES CONTINUED

## AUGUST, 2006

Although revenues have decreased over prior year, the City is currently charging Plano Independent School District (PISD) for utilizing the golf course which was not done in the prior year. The amount billed and collected from PISD in the current year is \$15,000.

- Golf Fund miscellaneous revenues decreased over prior year primarily attributed to the appreciation payment of \$84,000 for American Golf's management lease sale of a portion of Ridgeview Ranch.
- In the prior fiscal year, the golf course overseeded the fareways which totaled \$9,240. This type of work was not done in the current year because the grass on the fareways was declining due to stress of overseeding.

### RECREATION REVOLVING

- In the current year, payment made to class instructors for services increased \$26,221 while recreation revenues have increased \$29,707. The increase in revenues is attributed to additional participation in the current year, which warrants the need for more class instructors.

### PROPERTY MANAGEMENT

- Contractual services decreased \$33,253 primarily due to expenses spent to install a new roof for Downtown Center North in the prior year.





# FINANCIAL SUMMARY

City of Plano  
Comprehensive Monthly Finance Report

## SECTION 1A



MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005, AND 2004  
GENERAL FUND

	Fiscal Year	Annual Budget	Recommended Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
Ad valorem tax	2006	\$ 61,823,000	61,823,000	61,727,000	99.8%	108.92
	2005	58,007,000	58,007,000	57,729,000	99.5%	108.57
	2004	58,761,000	58,761,000	58,639,000	99.8%	108.86
Sales tax	2006	50,590,000	58,782,000	54,921,000	93.4%	101.93
	2005	48,668,000	50,590,000	48,034,000	94.9%	103.58
	2004	44,279,000	48,668,000	45,972,000	94.5%	103.05
Other revenue	2006	44,632,000	48,234,000	48,194,000	99.9%	109.00
	2005	44,335,000	44,481,000	41,333,000	92.9%	101.37
	2004	42,091,000	44,402,000	40,712,000	91.7%	100.02
TOTAL REVENUE	2006	157,045,000	168,839,000	164,842,000	97.6%	106.51
	2005	151,010,000	153,078,000	147,096,000	96.1%	104.83
	2004	145,131,000	151,831,000	145,323,000	95.7%	104.41
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>						
Current operating	2006	\$ 173,594,000	170,873,000	147,636,000	86.4%	N/A
	2005	165,432,000	159,883,000	138,195,000	86.4%	N/A
	2004	152,598,000	149,427,000	126,634,000	84.7%	N/A
Capital outlay	2006	1,697,000	2,099,000	1,975,000	94.1%	102.65
	2005	1,458,000	2,365,000	1,610,000	68.1%	74.26
	2004	1,100,000	1,962,000	1,469,000	74.9%	81.68
Total expenditures and encumbrances	2006	175,291,000	172,972,000	149,611,000	86.5%	94.36
	2005	166,890,000	162,248,000	139,805,000	86.2%	94.00
	2004	153,698,000	151,389,000	128,103,000	84.6%	92.31
Excess (deficiency) of revenues over (under) expenditures	2006	(18,246,000)	(4,133,000)	15,231,000	-	-
	2005	(15,880,000)	(9,170,000)	7,291,000	-	-
	2004	(8,567,000)	442,000	17,220,000	-	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	2006	15,153,000	16,164,000	13,890,000	85.9%	93.74
	2005	13,789,000	14,213,000	12,640,000	88.9%	97.02
	2004	13,158,000	13,126,000	12,062,000	91.9%	100.25
Transfers out	2006	(13,270,000)	(13,776,000)	(13,261,000)	96.3%	105.01
	2005	(13,339,000)	(13,873,000)	(12,520,000)	90.2%	98.45
	2004	(12,879,000)	(14,222,000)	(12,269,000)	86.3%	94.11
NET CHANGE IN FUND BALANCES	2006	(16,363,000)	(1,745,000)	15,860,000		
	2005	(15,430,000)	(8,830,000)	7,411,000		
	2004	(8,288,000)	(654,000)	17,013,000		
FUND BALANCES-BEGINNING	2006			39,224,000		
	2005			39,497,000		
	2004			29,802,000		
FUND BALANCES-ENDING AUGUST 31	2006			55,084,000		
	2005			46,908,000		
	2004			46,815,000		



MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005, AND 2004  
WATER AND SEWER FUND

	Fiscal Year	Annual Budget	Recommended Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
<b>Water and sewer revenue</b>	2006	\$ 83,000,000	86,275,000	78,030,000	90.4%	98.67
	2005	80,656,000	78,905,000	70,252,000	89.0%	97.13
	2004	80,768,000	76,973,000	65,271,000	84.8%	92.51
<b>Other fees and service charges</b>	2006	2,360,000	3,087,000	2,268,000	73.5%	80.15
	2005	2,188,000	2,186,000	1,853,000	84.8%	92.47
	2004	2,382,000	2,245,000	1,881,000	83.8%	91.40
<b>TOTAL REVENUE</b>	2006	85,360,000	89,362,000	80,298,000	89.9%	98.03
	2005	82,844,000	81,091,000	72,105,000	88.9%	97.00
	2004	83,150,000	79,218,000	67,152,000	84.8%	92.47
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2006	70,000	601,000	140,000	23.3%	25.41
	2005	1,064,000	1,947,000	1,642,000	84.3%	92.00
	2004	2,020,000	2,111,000	1,919,000	90.9%	99.17
<b>Other expenses &amp; encumbrances</b>	2006	58,788,000	60,194,000	51,739,000	86.0%	93.77
	2005	57,630,000	55,740,000	49,944,000	89.6%	97.75
	2004	56,335,000	54,417,000	47,099,000	86.6%	94.42
<b>Total expenses and encumbrances</b>	2006	58,858,000	60,795,000	51,879,000	85.3%	93.09
	2005	58,694,000	57,687,000	51,586,000	89.4%	97.55
	2004	58,355,000	56,528,000	49,018,000	86.7%	94.60
<b>Excess (deficiency) of revenues over (under) expenses</b>	2006	26,502,000	28,567,000	28,419,000	-	-
	2005	24,150,000	23,404,000	20,519,000	-	-
	2004	24,795,000	22,690,000	18,134,000	-	-
<b>TRANSFERS IN (OUT)</b>						
<b>Transfers in</b>	2006	230,000	333,000	210,000	63.1%	68.80
	2005	469,000	328,000	430,000	131.1%	143.02
	2004	469,000	469,000	430,000	91.7%	100.02
<b>Transfers out</b>	2006	(28,082,000)	(30,789,000)	(25,742,000)	83.6%	91.21
	2005	(28,413,000)	(25,053,000)	(26,045,000)	104.0%	113.41
	2004	(27,782,000)	(27,876,000)	(25,467,000)	91.4%	99.66
<b>CHANGE IN NET ASSETS</b>	2006	\$ (1,350,000)	(1,889,000)	2,887,000		
	2005	(3,794,000)	(1,321,000)	(5,096,000)		
	2004	(2,518,000)	(4,717,000)	(6,903,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2006			317,131,000		
	2005			319,626,000		
	2004			324,442,000		
<b>TOTAL NET ASSETS-ENDING AUGUST 31</b>	2006			320,018,000		
	2005			314,530,000		
	2004			317,539,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005, AND 2004  
 SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND

	Fiscal Year	Annual Budget	Recommended Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
<b>Commerical solid waste franchise</b>	2006	\$ 5,307,000	5,783,000	5,296,000	91.6%	99.90
	2005	5,161,000	5,210,000	4,780,000	91.7%	100.09
	2004	4,963,000	5,069,000	4,645,000	91.6%	99.97
<b>Refuse collection revenue</b>	2006	11,106,000	11,263,000	10,276,000	91.2%	99.53
	2005	11,035,000	11,182,000	10,304,000	92.1%	100.53
	2004	10,444,000	10,946,000	9,991,000	91.3%	99.57
<b>Other fees and service charges</b>	2006	1,367,000	1,393,000	1,178,000	84.6%	92.25
	2005	1,113,000	1,249,000	1,045,000	83.7%	91.27
	2004	913,000	939,000	796,000	84.8%	92.48
<b>TOTAL REVENUE</b>	2006	17,780,000	18,439,000	16,750,000	90.8%	99.10
	2005	17,309,000	17,641,000	16,129,000	91.4%	99.74
	2004	16,320,000	16,954,000	15,432,000	91.0%	99.30
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2006	532,000	2,206,000	621,000	28.2%	30.71
	2005	436,000	552,000	477,000	86.4%	94.27
	2004	14,000	66,000	55,000	83.3%	90.91
<b>Other expenses &amp; encumbrances</b>	2006	17,043,000	17,189,000	15,835,000	92.1%	100.50
	2005	15,683,000	16,001,000	13,924,000	87.0%	94.93
	2004	15,044,000	14,689,000	13,420,000	91.4%	99.67
<b>Total expenses and encumbrances</b>	2006	17,575,000	19,395,000	16,456,000	84.8%	92.56
	2005	16,119,000	16,553,000	14,401,000	87.0%	94.91
	2004	15,058,000	14,755,000	13,475,000	91.3%	99.63
<b>Excess (deficiency) of revenues over (under) expenses</b>	2006	205,000	(956,000)	294,000	-	-
	2005	1,190,000	1,088,000	1,728,000	-	-
	2004	1,262,000	2,199,000	1,957,000	-	-
<b>TRANSFERS IN (OUT)</b>						
<b>Transfers in</b>	2006	-	1,326,000	-	-	-
	2005	-	-	-	-	-
	2004	-	-	-	-	-
<b>Transfers out</b>	2006	(1,176,000)	(1,217,000)	(1,078,000)	88.6%	96.63
	2005	(1,160,000)	(1,166,000)	(1,064,000)	91.3%	99.55
	2004	(1,282,000)	(1,104,000)	(1,175,000)	106.4%	116.11
<b>CHANGE IN NET ASSETS</b>	2006	\$ (971,000)	(847,000)	(784,000)		
	2005	30,000	(78,000)	664,000		
	2004	(20,000)	1,095,000	782,000		
<b>TOTAL NET ASSETS-BEGINNING</b>	2006			2,578,000		
	2005			2,902,000		
	2004			2,305,000		
<b>TOTAL NET ASSETS-ENDING AUGUST 31</b>	2006			1,794,000		
	2005			3,566,000		
	2004			3,087,000		



MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005, AND 2004  
 MUNICIPAL DRAINAGE FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Recommended Re-estimated Budget</u>	<u>11 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
<b>REVENUES:</b>						
<b>Fees and service charges</b>	2006	\$ 4,812,000	4,677,000	4,419,000	94.5%	103.07
	2005	4,788,000	4,788,000	4,380,000	91.5%	99.79
	2004	4,782,000	4,752,000	4,277,000	90.0%	98.19
<b>Miscellaneous revenue</b>	2006	47,000	112,000	131,000	117.0%	127.60
	2005	35,000	50,000	72,000	144.0%	157.09
	2004	20,000	30,000	8,000	26.7%	29.09
<b>TOTAL REVENUE</b>	2006	4,859,000	4,789,000	4,550,000	95.0%	103.65
	2005	4,823,000	4,838,000	4,452,000	92.0%	100.39
	2004	4,802,000	4,782,000	4,285,000	89.6%	97.75
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2006	27,000	52,000	105,000	201.9%	220.28
	2005	-	2,000	2,000	100.0%	-
	2004	-	-	3,000	-	-
<b>Other expenses &amp; encumbrances</b>	2006	2,561,000	2,346,000	1,914,000	81.6%	-
	2005	1,969,000	2,112,000	1,636,000	77.5%	-
	2004	1,859,000	1,834,000	1,548,000	84.4%	-
<b>Total expenses and encumbrances</b>	2006	2,588,000	2,398,000	2,019,000	84.2%	91.85
	2005	1,969,000	2,114,000	1,638,000	77.5%	84.53
	2004	1,859,000	1,834,000	1,551,000	84.6%	92.26
<b>Excess (deficiency) of revenues over (under) expenses</b>	2006	2,271,000	2,391,000	2,531,000	-	-
	2005	2,854,000	2,724,000	2,814,000	-	-
	2004	2,943,000	2,948,000	2,734,000	-	-
<b>TRANSFERS IN (OUT)</b>						
<b>Operating transfers in</b>	2006	-	-	-	-	-
	2005	-	1,300,000	1,315,000	101.2%	110.35
	2004	-	-	-	-	-
<b>Operating transfers out</b>	2006	(2,441,000)	(2,432,000)	(2,100,000)	86.3%	94.20
	2005	(2,514,000)	(2,546,000)	(2,253,000)	88.5%	96.54
	2004	(2,493,000)	(2,493,000)	(2,285,000)	91.7%	99.99
<b>CHANGE IN NET ASSETS</b>	2006	(170,000)	(41,000)	431,000		
	2005	340,000	1,478,000	1,876,000		
	2004	450,000	455,000	449,000		
<b>TOTAL NET ASSETS-BEGINNING</b>	2006			17,924,000		
	2005			14,995,000		
	2004			13,749,000		
<b>TOTAL NET ASSETS-ENDING AUGUST 31</b>	2006			18,355,000		
	2005			16,871,000		
	2004			14,198,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005, AND 2004  
 NONMAJOR BUSINESS-TYPE FUND

	Fiscal Year	Annual Budget	Recommended Re-estimated Budget	11 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
Hotel/motel tax	2006	\$ 3,411,000	3,911,000	3,659,000	93.6%	102.06
	2005	2,936,000	3,328,000	2,876,000	86.4%	94.27
	2004	2,805,000	2,805,000	2,509,000	89.4%	97.58
Other revenue	2006	6,071,000	6,095,000	5,922,000	97.2%	105.99
	2005	6,243,000	5,935,000	5,643,000	95.1%	103.72
	2004	6,350,000	6,015,000	5,302,000	88.1%	96.16
<b>TOTAL REVENUE</b>	2006	9,482,000	10,006,000	9,581,000	95.8%	104.46
	2005	9,179,000	9,263,000	8,519,000	92.0%	100.33
	2004	9,155,000	8,820,000	7,811,000	88.6%	96.61
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2006	5,000	11,000	8,000	72.7%	79.34
	2005	6,000	8,000	19,000	237.5%	259.09
	2004	1,561,000	1,531,000	1,499,000	97.9%	106.81
Other expenses & encumbrances	2006	9,521,000	9,876,000	7,870,000	79.7%	86.93
	2005	9,069,000	8,689,000	7,602,000	87.5%	95.44
	2004	8,910,000	8,380,000	7,173,000	85.6%	93.38
<b>Total expenses and encumbrances</b>	2006	9,526,000	9,887,000	7,878,000	79.7%	86.92
	2005	9,075,000	8,697,000	7,621,000	87.6%	95.59
	2004	10,471,000	9,911,000	8,672,000	87.5%	95.45
<b>Excess (deficiency) of Revenues over (under) expenses</b>	2006	(44,000)	119,000	1,703,000	-	-
	2005	104,000	566,000	898,000	-	-
	2004	(1,316,000)	(1,091,000)	(861,000)	-	-
<b>TRANSFERS IN (OUT):</b>						
Operating transfers in	2006	-	-	684,000	-	-
	2005	-	-	-	-	-
	2004	-	-	-	-	-
Operating transfers out	2006	(558,000)	(593,000)	(512,000)	86.3%	94.19
	2005	(619,000)	(567,000)	(567,000)	100.0%	109.09
	2004	(451,000)	(434,000)	(413,000)	95.2%	103.81
<b>CHANGE IN NET ASSETS</b>	2006	(602,000)	(474,000)	1,875,000		
	2005	(515,000)	(1,000)	331,000		
	2004	(1,767,000)	(1,525,000)	(1,274,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2006			11,317,000		
	2005			11,620,000		
	2004			12,069,000		
<b>TOTAL NET ASSETS-ENDING AUGUST 31</b>	2006			13,192,000		
	2005			11,951,000		
	2004			10,795,000		



# EQUITY IN TREASURY POOL

## AUGUST, 2006

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/06	TOTAL 10/01/05	TOTAL 8/31/05
<b>GENERAL FUND:</b>						
01	General	\$ 83,000	47,643,000	47,726,000	34,010,000	40,512,000
77	Payroll	-	1,892,000	1,892,000	1,687,000	1,808,000
24	City Store	-	7,000	7,000	6,000	5,000
994	Plano All-America City	-	(29,000)	(29,000)	(29,000)	(29,000)
		83,000	49,513,000	49,596,000	35,674,000	42,296,000
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	29,235,000	29,235,000	1,933,000	26,207,000
		-	29,235,000	29,235,000	1,933,000	26,207,000
<b>CAPITAL PROJECTS:</b>						
22	Recreation Center Facilities	-	323,000	323,000	610,000	766,000
23	Street Enhancement	-	1,259,000	1,259,000	1,220,000	1,195,000
25	1991 Police & Courts Facility	-	991,000	991,000	961,000	887,000
27	1991 Library Facility	-	317,000	317,000	377,000	377,000
28	1991 Fire Facility	-	1,078,000	1,078,000	1,059,000	1,049,000
31	Municipal Facilities	-	368,000	368,000	354,000	351,000
32	Park Improvements	-	3,665,000	3,665,000	3,542,000	3,364,000
33	Street & Drainage Improvement	-	419,000	419,000	(132,000)	(205,000)
35	Capital Reserve	-	32,837,000	32,837,000	26,902,000	27,561,000
38	DART L.A.P.	-	699,000	699,000	677,000	564,000
39	Spring Creekwalk	-	21,000	21,000	20,000	20,000
52	Park Service Areas	-	4,958,000	4,958,000	4,190,000	4,168,000
53	Creative & Performing Arts	-	1,514,000	1,514,000	1,499,000	1,416,000
54	Animal Control Facilities	-	192,000	192,000	187,000	202,000
59	Service Center	-	118,000	118,000	115,000	115,000
60	Joint Use Facilities	-	517,000	517,000	501,000	492,000
85	Public Arts	-	(6,000)	(6,000)	-	-
110	G.O. Bond Clearing - 1999	-	1,660,000	1,660,000	2,478,000	2,633,000
190	G.O. Bond Clearing - 2000	-	3,759,000	3,759,000	3,641,000	3,719,000
230	G.O. Bond Clearing - 2001	-	2,429,000	2,429,000	2,558,000	2,615,000
240	G.O. Bond Clearing - 2001-A	-	188,000	188,000	182,000	186,000
250	Tax Notes Clearing - 2001-A	-	237,000	237,000	253,000	261,000
92	G.O. Bond Refund/Clearing - 2002	-	1,000	1,000	266,000	293,000
270	G.O. Bond Refund/Clearing - 2003	-	1,480,000	1,480,000	1,818,000	1,888,000
310	G.O. Bond Refund/Clearing - 2005	-	2,983,000	2,983,000	27,403,000	32,190,000
093	G.O. Bond Clearing - 2006	-	39,025,000	39,025,000	-	-
089	C.O. Bond Clearing - 2006	-	3,799,000	3,799,000	-	-
		-	104,831,000	104,831,000	80,681,000	86,107,000
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	130,000	130,000	81,000	81,000
34	Sewer CIP	-	3,991,000	3,991,000	4,361,000	7,408,000
36	Water CIP	-	4,122,000	4,122,000	5,108,000	7,386,000
37	Downtown Center Development	-	55,000	55,000	41,000	28,000
41	Water & Sewer - Operating	343,000	5,990,000	6,333,000	3,676,000	(3,076,000)
42	Water & Sewer - Debt Service	-	3,944,000	3,944,000	1,594,000	3,735,000
43	Municipal Drainage - Debt Service	-	2,244,000	2,244,000	2,481,000	2,301,000
44	W & S Impact Fees Clearing	-	2,957,000	2,957,000	1,131,000	583,000
45	Sustainability & Environmental Services	26,000	(87,000)	(61,000)	1,193,000	1,091,000
46	Convention & Tourism	4,000	2,893,000	2,897,000	1,902,000	1,792,000
81	Friends of Plano Centre	-	4,000	4,000	3,000	3,000
47	Municipal Drainage	11,000	3,698,000	3,709,000	3,295,000	3,471,000
48	Municipal Golf Course	-	31,000	31,000	69,000	225,000
49	Property Management	-	356,000	356,000	287,000	284,000
51	Recreation Revolving	-	965,000	965,000	778,000	827,000
95	W & S Bond Clearing - 1990	-	182,000	182,000	177,000	177,000
96	W & S Bond Clearing - 1991	-	101,000	101,000	98,000	98,000
101	W & S Bond Clearing - 1993A	-	272,000	272,000	264,000	264,000
103	Municipal Bond Drain Clearing-1995	-	259,000	259,000	251,000	251,000
104	Municipal Drain Bond Clearing-1996	-	162,000	162,000	157,000	157,000
107	Municipal Drain Bond Clearing-1997	-	230,000	230,000	223,000	224,000
108	Municipal Drain Bond Clearing-1998	-	77,000	77,000	75,000	75,000
210	Municipal Drain Bond Clearing-1999	-	144,000	144,000	139,000	140,000
260	Municipal Drain Rev Bond Clearing - 2001	-	120,000	120,000	116,000	116,000
280	Municipal Drain Rev Bond Clearing - 2003	-	32,000	32,000	31,000	31,000
320	Municipal Drain Rev Bond Clearing - 2005	-	2,059,000	2,059,000	2,302,000	2,467,000
094	Municipal Drain Rev Bond Clearing - 2006	-	1,446,000	1,446,000	-	-
		384,000	36,377,000	36,761,000	29,833,000	30,139,000



# EQUITY IN TREASURY POOL

## AUGUST, 2006

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 8/31/06	TOTAL 10/01/05	TOTAL 8/31/05
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	265,000	265,000	257,000	257,000
4	TIF-Mall	-	40,000	40,000	30,000	(12,000)
5	TIF-East Side	-	6,714,000	6,714,000	4,374,000	5,197,000
11	LLEBG-Police Grant	-	75,000	75,000	37,000	70,000
12	Criminal Investigation	-	795,000	795,000	756,000	766,000
13	Grant	-	(381,000)	(381,000)	-	24,000
14	Wireline Fees	-	274,000	274,000	301,000	286,000
15	Judicial Efficiency	-	97,000	97,000	86,000	85,000
16	Industrial	-	16,000	16,000	16,000	16,000
17	Intergovernmental	-	285,000	285,000	262,000	265,000
18	Government Access/CATV	-	243,000	243,000	322,000	344,000
19	Teen Court Program	-	29,000	29,000	22,000	21,000
20	Municipal Courts Technology	-	1,223,000	1,223,000	1,050,000	1,045,000
55	Municipal Court-Building Security Fees	-	1,150,000	1,150,000	996,000	988,000
56	911 Reserve Fund	-	5,679,000	5,679,000	4,771,000	4,718,000
57	State Library Grants	-	22,000	22,000	-	(10,000)
67	Disaster Relief	-	1,053,000	1,053,000	-	-
68	Animal Shelter Donations	-	71,000	71,000	31,000	-
73	Memorial Library	-	188,000	188,000	166,000	164,000
86	Juvenile Case Manager	-	84,000	84,000	-	-
87	Traffic Safety	-	271,000	271,000	-	-
88	Child Safety	-	546,000	546,000	-	-
		-	18,739,000	18,739,000	13,477,000	14,224,000
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	3,930,000	3,930,000	1,495,000	3,634,000
9	Technology Infrastructure	-	4,615,000	4,615,000	3,671,000	4,500,000
58	PC Replacement	-	1,086,000	1,086,000	825,000	915,000
61	Equipment Maintenance	-	(4,268,000)	(4,268,000)	-	(3,642,000)
62	Information Technology	-	1,599,000	1,599,000	3,060,000	3,142,000
63	Office Services	-	(311,000)	(311,000)	-	(372,000)
64	Warehouse	-	268,000	268,000	309,000	236,000
65	Property/Liability Loss	-	5,337,000	5,337,000	5,398,000	5,356,000
66	Technology Services	-	10,326,000	10,326,000	8,991,000	8,730,000
71	Equipment Replacement	-	9,665,000	9,665,000	6,777,000	9,910,000
78	Health Claims	-	18,307,000	18,307,000	12,412,000	12,540,000
79	Parkway Service Ctr. Expansion	-	131,000	131,000	2,048,000	2,068,000
		-	50,685,000	50,685,000	44,986,000	47,017,000
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	44,000	44,000	35,000	35,000
8	Library Training Lab	-	9,000	9,000	7,000	4,000
69	Collin County Seized Assets	-	276,000	276,000	232,000	241,000
74	Developers' Escrow	-	3,831,000	3,831,000	6,812,000	6,794,000
76	Economic Development	-	1,122,000	1,122,000	977,000	989,000
84	Rebate	-	1,170,000	1,170,000	1,630,000	1,637,000
		-	6,452,000	6,452,000	9,693,000	9,700,000
<b>TOTAL</b>		\$ 467,000	295,832,000	296,299,000	216,277,000	255,690,000
<b>TRUST FUNDS</b>						
		CASH	TRUST INVESTMENTS	TOTAL 8/31/06	TOTAL 10/01/05	TOTAL 8/31/05
42	Water & Sewer Reserve	\$ -	946,000	946,000	913,000	925,000
72	Retirement Security Plan	-	53,866,000	53,866,000	42,016,000	46,976,000
<b>TOTAL TRUST FUNDS</b>		\$ -	54,812,000	54,812,000	42,929,000	47,901,000

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 August 31, 2006 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	24,289,000
Local Government Investment Pool	49,077,000
Federal Securities	205,160,000
Certificates of Deposit	19,900,000
Fair Value Adjustment	(4,153,000)
Interest Receivable	1,559,000
	<u>295,832,000</u>



# HEALTH CLAIMS FUND THROUGH AUGUST 31 OF FISCAL YEARS 2006 AND 2005

Health Claims Fund	6 Month			4 Month			Monthly			Year to Date		
	FY 05-06	FY 04-05	Variance	FY 05-06	FY 04-05	Variance	FY 05-06	FY 04-05	Variance	FY 05-06	FY 04-05	Variance
	Oct-March	Oct-March	Favorable (Unfavorable)	April-July	April-July	Favorable (Unfavorable)	August	August	Favorable (Unfavorable)	Total	Total	Favorable (Unfavorable)
<b>Revenues</b>												
Employees Health Ins. Contributions	\$ 1,056,000	\$ 1,025,000	31,000	\$ 716,000	\$ 691,000	25,000	\$ 179,000	\$ 174,000	5,000	\$ 1,951,000	\$ 1,890,000	61,000
Employers Health Ins. Contributions	8,883,000	9,370,000	(487,000)	5,985,000	5,829,000	156,000	1,501,000	1,466,000	35,000	16,369,000	16,665,000	(296,000)
Contributions for Retirees	241,000	215,000	26,000	170,000	153,000	17,000	44,000	39,000	5,000	455,000	407,000	48,000
Cobra Insurance Receipts	17,000	22,000	(5,000)	10,000	10,000	-	2,000	2,000	-	29,000	34,000	(5,000)
Retiree Insurance Receipts	166,000	153,000	13,000	111,000	101,000	10,000	28,000	25,000	3,000	305,000	279,000	26,000
City Council Receipts	4,000	5,000	(1,000)	-	5,000	(5,000)	-	1,000	(1,000)	4,000	11,000	(7,000)
Plano Housing Authority	23,000	28,000	(5,000)	16,000	12,000	4,000	4,000	3,000	1,000	43,000	43,000	-
Interest	214,000	(1,000)	215,000	216,000	192,000	24,000	66,000	35,000	31,000	496,000	226,000	270,000
<b>Total Revenues</b>	<b>10,604,000</b>	<b>10,817,000</b>	<b>(213,000)</b>	<b>7,224,000</b>	<b>6,993,000</b>	<b>231,000</b>	<b>1,824,000</b>	<b>1,745,000</b>	<b>79,000</b>	<b>19,652,000</b>	<b>19,555,000</b>	<b>97,000</b>
<b>Expenses</b>												
Insurance	641,000	552,000	(89,000)	480,000	378,000	(102,000)	120,000	96,000	(24,000)	1,241,000	1,026,000	(215,000)
Contracts- Professional Svc.	117,000	128,000	11,000	31,000	33,000	2,000	7,000	7,000	-	155,000	168,000	13,000
Contractual Repair	-	-	-	-	1,000	1,000	-	-	-	-	1,000	1,000
Contracts- Other	450,000	425,000	(25,000)	310,000	288,000	(22,000)	74,000	84,000	10,000	834,000	797,000	(37,000)
Health Claims Paid Reinsurance	(257,000)	(93,000)	164,000	(42,000)	(214,000)	(172,000)	(5,000)	(60,000)	(55,000)	(304,000)	(367,000)	(63,000)
Health Claims - Prescription	1,130,000	361,000	(769,000)	906,000	793,000	(113,000)	236,000	227,000	(9,000)	2,272,000	1,381,000	(891,000)
Health Claims Paid -UHC	5,176,000	5,415,000	239,000	3,114,000	3,780,000	666,000	836,000	962,000	126,000	9,126,000	10,157,000	1,031,000
Health Claims Paid-EBS	-	35,000	35,000	-	-	-	-	-	-	-	35,000	35,000
Cobra Insurance Paid	2,000	3,000	1,000	1,000	1,000	-	-	-	-	3,000	4,000	1,000
Retiree Insurance Paid	46,000	39,000	(7,000)	35,000	27,000	(8,000)	9,000	7,000	(2,000)	90,000	73,000	(17,000)
Plano Housing Authority	4,000	3,000	(1,000)	1,000	-	(1,000)	1,000	1,000	-	6,000	4,000	(2,000)
<b>Total Expenses</b>	<b>7,309,000</b>	<b>6,868,000</b>	<b>(441,000)</b>	<b>4,836,000</b>	<b>5,087,000</b>	<b>251,000</b>	<b>1,278,000</b>	<b>1,324,000</b>	<b>46,000</b>	<b>13,423,000</b>	<b>13,279,000</b>	<b>(144,000)</b>
<b>Net increase (decrease)</b>	<b>\$ 3,295,000</b>	<b>\$ 3,949,000</b>	<b>(654,000)</b>	<b>2,388,000</b>	<b>1,906,000</b>	<b>482,000</b>	<b>546,000</b>	<b>421,000</b>	<b>125,000</b>	<b>\$ 6,229,000</b>	<b>\$ 6,276,000</b>	<b>(47,000)</b>
<b>Health Claims Fund Balance - Cumulative</b>												
	\$ 13,089,000	\$ 7,695,000	5,394,000	\$ 15,477,000	\$ 9,600,000	5,877,000	\$ 16,023,000	\$ 10,022,000	6,001,000			

## ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH AUGUST 31 OF FISCAL YEARS 2006, 2005 AND 2004

	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004
<b><u>PROPERTY LIABILITY LOSS FUND</u></b>			
Claims Paid per General Ledger	\$ 1,308,000	1,361,000	1,187,000
Net Judgments/Damages/Attorney Fees	848,000	342,000	637,000
<b>Total Expenses</b>	<b>\$ 2,156,000</b>	<b>1,703,000</b>	<b>1,824,000</b>
<b>Fund Balance</b>	<b>\$ 1,763,000</b>	<b>2,015,000</b>	<b>2,834,000</b>



CURRENT CAPITAL IMPROVEMENT PROJECTS  
 STATUS REPORT  
 AUGUST 31, 2006

<u>Project Description</u>	<u>Start (Est.) Complete (Est.)</u>	<u>2005-06 Budget (thousands)</u>	<u>2005-06 Re-estimate (thousands)</u>	<u>Total Project Budget (thousands)</u>	<u>Inception to Date Cost (thousands)</u>	<u>Encumbrances (thousands)</u>	<u>Comments:</u>
<u>15<sup>th</sup> STREET – Avenue G to Avenue I</u>	01/07 10/07	953	938	1,766	266	6	Bids were opened September 6 <sup>th</sup> . Two bids were received and are being evaluated. Staff recommends rejection and re-advertise bid.
<u>15<sup>th</sup> STREET AND MISCELLANEOUS DRAINAGE IMPROVEMENTS</u>	08/07 02/08	-	204	3,048	9	114	Engineer authorized to proceed with design July 12 <sup>th</sup> . Design is proceeding. Utility contacts have been made to locate existing facilities. Field Survey work is complete.
<u>ALMA ROAD WHITETOPPING - Plano Parkway to 15<sup>th</sup> Street</u>	07/06 12/06	1,376	1,059	1,850	554	1,165	All milling of the road surface is complete. Surface condition has been inspected and areas needing repair are being repaired. Water line adjustment for storm sewer has been finished. Approximately 95% of the storm sewer is in place. Whitetopping is scheduled to begin September 18 <sup>th</sup> .
<u>ANIMAL SHELTER EXPANSION</u>	03/07 12/07	200	286	1,441	144	20	Preliminary design is underway.
<u>Cloisters Water Rehab</u>	09/07 09/08	-	70	1,770	-	115	Engineering survey work began the week of July 3 <sup>rd</sup> .
<u>COMMUNICATIONS - Falls to Parker</u>	04/06 11/06	700	588	641	411	200	Paving and street light conduit/foundation construction is complete. Pavement marking work is near complete. Landscaping work is delayed due to City water conservation regulations.
<u>COMMUNICATIONS Spring Creek to Tennyson</u>	12/06 12/07	200	1,190	3,470	114	92	Field survey work is complete. Preliminary plans have been reviewed by City staff and returned to the consultant for correction. 404 Environmental issue being evaluated.
<u>DOMINION PARKWAY – Hedgcoxe to Headquarters</u>	11/06 04/07	-	47	1,900	-	-	City council approved and awarded the lowest bid to Mario Sinacola & Sons in the amount of \$2,081,142.14 on September 11 <sup>th</sup> . Necessary contract documents were mailed for signature immediately.
<u>FIRE STATION 11</u>	01/05 11/06	-	2,163	3,322	2,459	423	Underground utilities and grade beam complete. Fire lane complete. Roofing complete. Interior finish out underway.
<u>FIRE STATION 12/LOGISTICS FACILITY &amp; Emergency Operations Center</u>	03/07 05/08	1,800	2,800	12,902	1,796	996	Design development underway.



CURRENT CAPITAL IMPROVEMENT PROJECTS  
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<u>INTERSECTION IMPROVEMENTS – 2004</u>	12/06 08/07	762	515	1,236	134	23	Pre-final plans for three intersection locations have been reviewed and returned to the consultant for correction. Pre-final plans for the Coit/Legacy intersection are currently in review by City staff.
<u>INTERSECTION IMPROVEMENTS – 2005</u>	11/06 06/07	764	266	997	195	22	City staff review comments have been returned to the consultant for plan completion.
<u>INTERSECTION IMPROVEMENTS - JUPITER/PLANO PARKWAY</u>	09/07 02/08	590	80	723	78	43	Final revised schematics and ESA (Categorical Exclusion) approved by TxDOT Dallas. Schematics and CatEx sent to TxDot Austin. TransSystems submitted 60% plans for City review.
<u>INTERSECTION IMPROVEMENTS – Preston and Legacy</u>	12/07 10/08	120	161	2,502	63	280	Parsons is working on design schematic and Environmental Categorical exclusion. Design will begin after approval by TxDot Dallas.
<u>INTERSECTION IMPROVEMENTS - PRESTON/PLANO PARKWAY</u>	12/07 10/08	120	5	2,190	63	226	Parsons Brinkerhoff is working on Categorical Exclusion and design schematic. Design will begin after approval by TxDot Dallas.
<u>INTERSECTION IMPROVEMENTS – Spring Creek Parkway and K Avenue</u>	10/06 03/07	75	65	733	69	7	Bid awarded to Jim Bowman at the September 11 <sup>th</sup> session of City Council.
<u>INTERSECTION IMPROVEMENTS – Spring Creek Parkway and Coit</u>	01/08 10/08	100	151	2,000	84	-	The original traffic study and alternate study are complete. Negotiation with the original consultant for an engineering design contract failed. City staff is currently in negotiation with a second consultant.
<u>LOS RIOS - Parker to Jupiter</u>	07/04 01/07	-	373	7,345	5,462	196	Landscaping and ground stabilization operations are on hold due to water restrictions.
<u>MCDERMOTT – Coit To Custer</u>	07/06 04/07	2,529	533	2,204	542	1,447	The section from Coit to Independence is about 80% complete.
<u>MCDERMOTT – Coit To Ohio</u>	03/07 03/08	200	123	4,086	351	17	90% plans have been received and are being reviewed by City staff. The schematic has been approved. The CADEX has also been resubmitted for final review.
<u>MIDWAY ROAD WIDENING - Parker to Spring Creek Parkway</u>	07/06 05/07	10	718	2,084	194	1,406	Construction continues with pavement widening between Parker Road and Windhaven Parkway.
<u>TOM MUEHLENBECK RECREATION CENTER</u>	04/06 07/07	12,153	10,300	23,000	5,388	15,921	Site work is underway. Block being erected on gymnasium.



CURRENT CAPITAL IMPROVEMENT PROJECTS  
 STATUS REPORT  
 AUGUST 31, 2006

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<u>OAK POINT PARK VISITOR CENTER COMPLEX</u>	02/07 02/08	4,000	1,646	12,878	314	700	Design development underway.
<u>P AVENUE – 18<sup>th</sup> to Park</u>	03/06 02/07	2,705	2,275	2,574	1,076	1,260	TriCon is constructing the sanitary sewer main north of the creek. Sanitary sewer crossing at the creek is still to be installed. Storm drainage and paving south of the creek are complete. Traffic control is one way south for P Avenue.
<u>PARKER ROAD – K Ave. to P Ave.</u>	12/06 12/07	2,255	890	4,190	330	76	Pre-final plans have been reviewed by City staff and returned to the consultant for correction. Right of way acquisition is now underway.
<u>PARKER ROAD ELEVATED TANK REPAINT</u>	11/06 06/07	-	21	735	1	38	Project bid August 31 <sup>st</sup> . Bids were higher than expected. City staff considering options for painting Tank in November.
<u>PARKER ROAD ESTATES WEST WATER REHAB</u>	10/06 07/07	-	58	2,002	147	1,697	Construction has started on Deep Valley.
<u>PARKWOOD BOULEVARD - Park Boulevard to Spring Creek Parkway</u>	10/06 10/07	250	300	4,200	95	140	Preliminary plans have been reviewed and returned to the engineer.
<u>PLANO PARKWAY – Los Rios to 14<sup>th</sup></u>	06/05 08/06	1,968	2,025	3,852	3,301	441	Plano Parkway opened to traffic August 14 <sup>th</sup> . Traffic signals have been set for new operating conditions. Contract will be held open for maintenance of parkways pending removal from water restrictions.
<u>PLANO PARKWAY – Tollroad to Park</u>	11/06 06/07	1,861	469	2,628	299	62	Plans are complete except right-of-way acquisition from Billingsley.
<u>POLICE ACADEMY RANGE EXPANSION</u>	11/06 06/07	20	2,564	3,759	542	49	Schematic design prepared. Target and trap systems being reviewed by police departments.
<u>RAILROAD CROSSINGS –Quiet Zones</u>	11/06 03/07	100	760	1,197	675	5	Bids withdrawn pending agreement with the Railroads.
<u>RASOR BOULEVARD - Ohio to SH 121</u>	8/07 4/08	-	200	2,189	-	335	Huitt-Zollars Inc. has started on design.
<u>RIDGEVIEW DRIVE Custer to Independence</u>	08/05 08/06	2,000	2,315	2,849	2,429	457	All lane widening, paving and bridge work is complete. Irrigation is being installed.
<u>SH 121 WATER LINE – Spring Creek Parkway to Dallas North Tollway</u>	01/07 05/07	-	525	525	-	-	TxDot has approved the schematic.
<u>SPRING CREEK PARKWAY (SHILOH) – Royal Oaks to Parker</u>	10/05 08/07	1,100	2,446	2,603	2,257	316	The road was opened to traffic June 29 <sup>th</sup> .



CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
AUGUST 31, 2006

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<u>ALMA ROAD WHITETOPPING - Plano Parkway to 15<sup>th</sup> Street</u>	07/06 12/06	1,376	1,059	1,850	554	1,165	All milling of the road surface is complete. Surface condition has been inspected and areas needing repair are being repaired. Water line adjustment for storm sewer has been finished. Approximately 95% of the storm sewer is in place. Whitetopping is scheduled to begin September 18 <sup>th</sup> .
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<u>DOMINION PARKWAY – Hedqcoxe to Headquarters</u>	11/06 04/07	-	47	1,900	-	-	City council approved and awarded the lowest bid to Mario Sinacola & Sons in the amount of \$2,081,142.14 on September 11 <sup>th</sup> . Necessary contract documents were mailed for signature immediately.
<u>FIRE STATION 11</u>	01/05 11/06	-	2,163	3,322	2,459	423	Underground utilities and grade beam complete. Fire lane complete. Roofing complete. Interior finish out underway.
<u>FIRE STATION 12/LOGISTICS FACILITY &amp; Emergency Operations Center</u>	03/07 05/08	1,800	2,800	12,902	1,796	996	Design development underway.



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# ECONOMIC ANALYSIS

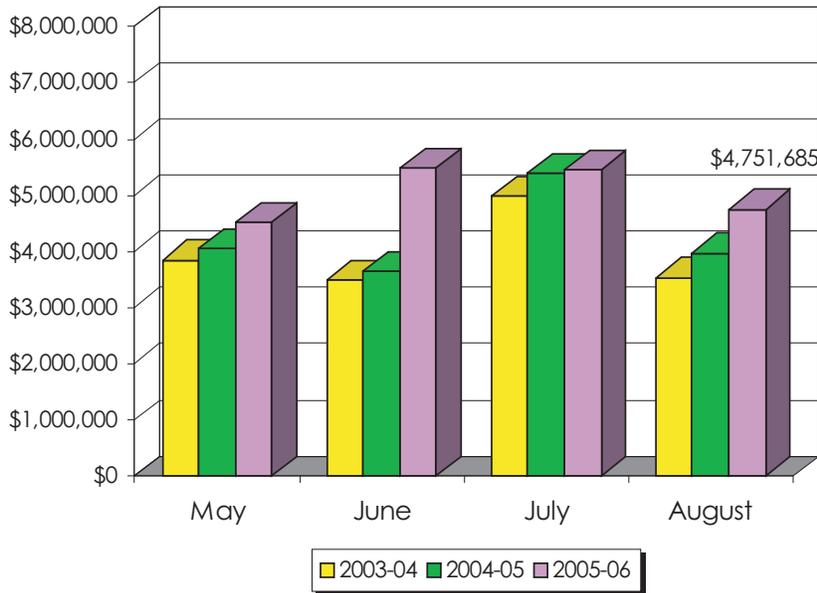
City of Plano  
Comprehensive Monthly Finance Report

## SECTION 2

# ECONOMIC ANALYSIS

Sales tax of \$4,751,685 was reported in August for the City of Plano. This amount represents an increase of 19.72% over the amount reported in August 2005.

**SALES TAX**  
ACTUAL MONTHLY REVENUE  
FIGURE I



Sales tax revenue is generated from the 1% tax on applicable business activity within the City. These taxes were collected in July by businesses filing monthly returns, reported in August to the State, and received in September by the City of Plano.

Figure I represents actual sales and use tax receipts for the months of May through August for fiscal years 2003-04, 2004-2005 and 2005-2006.

**ANNUALIZED SALES TAX INDEX**  
COMPARED TO DALLAS CONSUMER PRICE INDEX  
FIGURE II

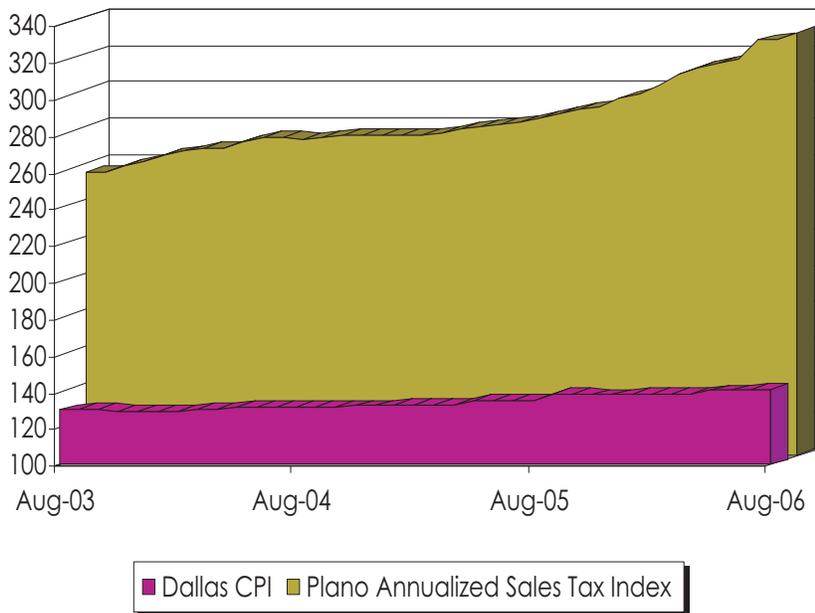


Figure II, left, tracks the percentage change in annualized sales tax revenues compared to the percentage change in the Dallas-area CPI, using 1982-84 as the base period. For August 2006, the adjusted CPI was 140.85 and the Sales Tax Index was 331.52.

Since January 1998, the BLS has moved the Dallas-Area pricing cycle for CPI computation to odd-numbered months.



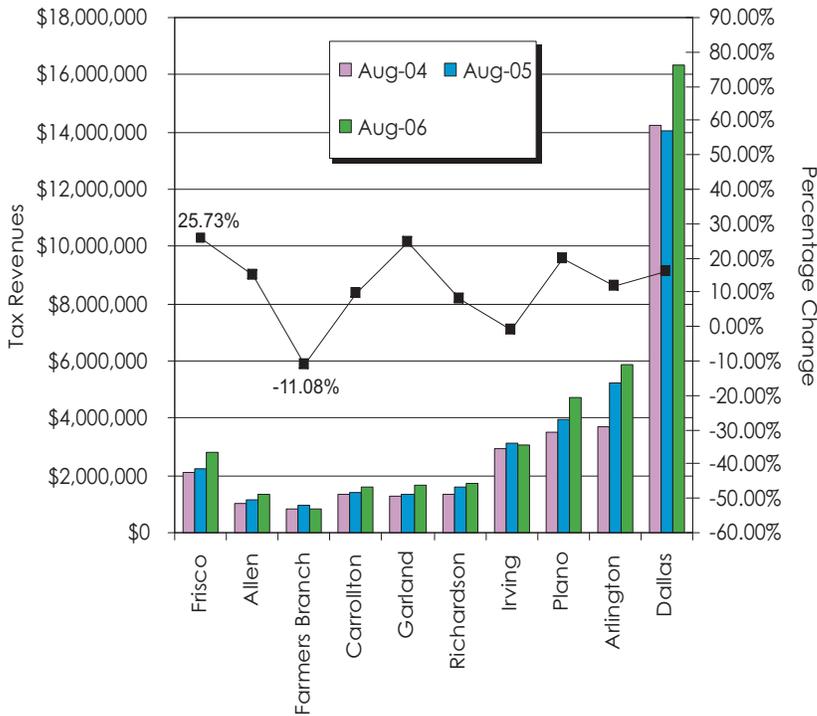
# ECONOMIC ANALYSIS

Figure III shows sales tax receipts from August 2004 – August 2006 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

## SALES TAX COMPARISONS

### CITY OF PLANO AND AREA CITIES

FIGURE III

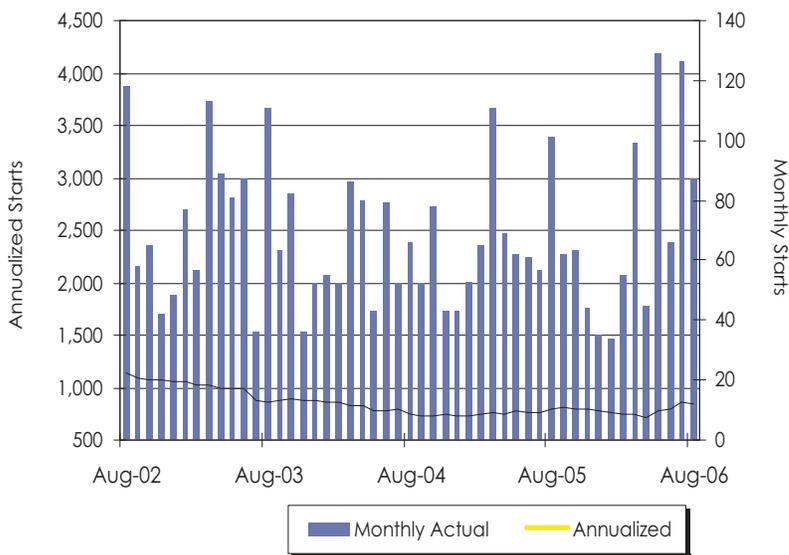


have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. For the August reporting month, the City of Plano received \$4,751,685 from this 1% tax.

The percentage change in sales tax collections for the area cities, comparing August 2005 to August 2006, ranged from 25.73% for the City of Frisco to -11.08% for the City of Farmers Branch.

## SINGLE FAMILY HOUSING STARTS

FIGURE IV



In August 2006, a total of 87 actual single-family housing permits, representing a value of \$16,605,994, were issued. This value represents a 4.45% decrease from the same period a year ago. Annualized single-family housing starts of 845 represent a value of \$171,475,088.

Figure IV above shows actual single-family housing starts versus annualized housing starts for August 2002 through August 2006.



# ECONOMIC ANALYSIS

YIELD CURVE  
FIGURE V

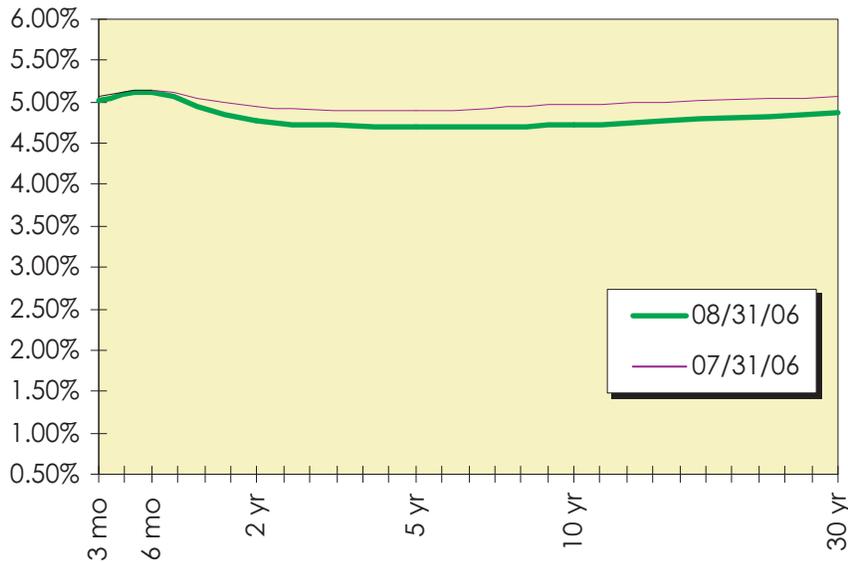


Figure V, left, shows the U.S. Treasury yield curve for August 31, 2006 in comparison to July 31, 2006. All of the reported treasury yields decreased in the month of August, with the greatest decrease in reported rates occurring in the 10-year sector at -25 basis points.

UNEMPLOYMENT RATES  
UNADJUSTED RATE COMPARISON  
FIGURE VI\*

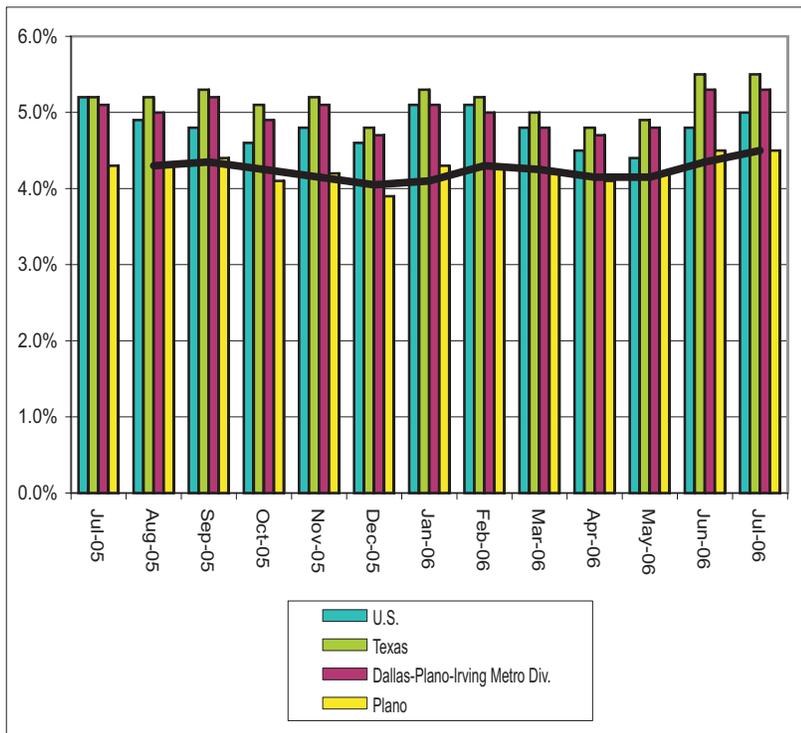


Figure VI shows unadjusted unemployment rates based on the BLS U.S. City Average, and LAUS estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from July 2005 to July 2006.

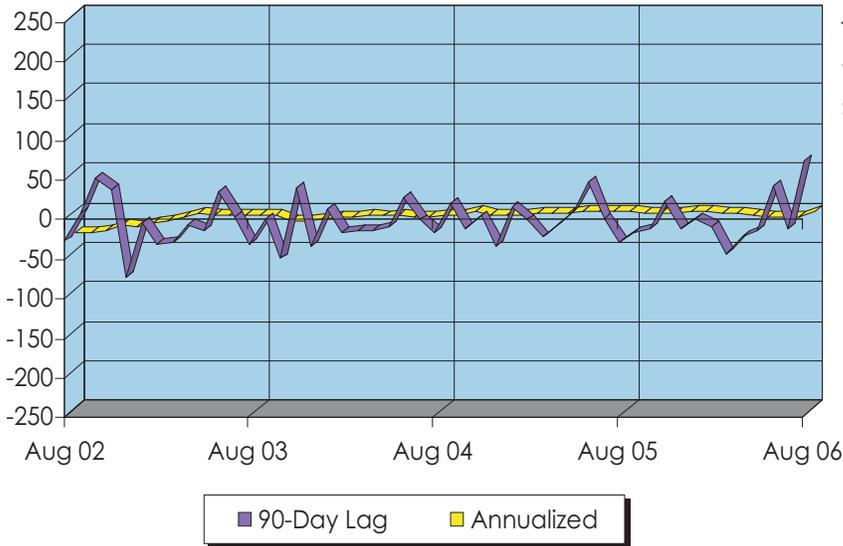
\*Due to recent changes in labor force estimation methodology by the BLS and the TWC, sub-state unemployment rate data prior to January 2005 are no longer comparable with current estimates. As a result, statistically significant changes in the reported unemployment rates may have occurred.



# ECONOMIC ANALYSIS

Figure VII shows the net difference between the number of housing starts three months ago and new refuse customers in the current month (90-day lag) as well as the average difference between these measures for the past four years (annualized).

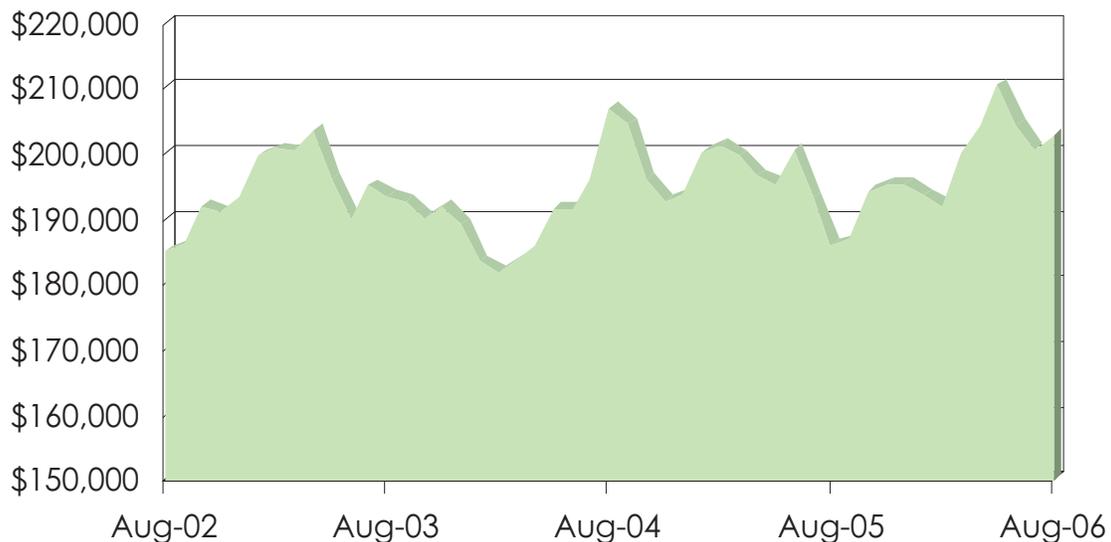
**HOUSING ABSORPTION**  
90-DAY LAG FROM PERMIT DATE  
FIGURE VII



For the current month, the 90-day lag is 74 homes, meaning that in May 2006 there were 74 more housing starts than new refuse customers in August 2006. The annualized rate is -1 which means there was an average of 1 less housing start than new garbage customers per month over the past year.

The annualized average declared construction value of new homes increased 9.18% to \$202,929 when compared to August 2005.

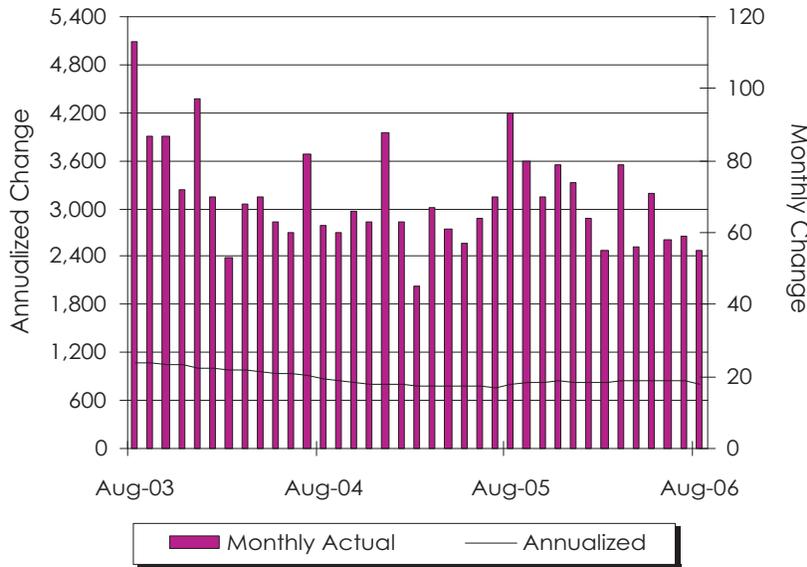
**SINGLE-FAMILY NEW HOME VALUE**  
FIGURE VIII



# ECONOMIC ANALYSIS

## REFUSE COLLECTIONS ACCOUNTS NET GAINS/LOSSES

Figure IX

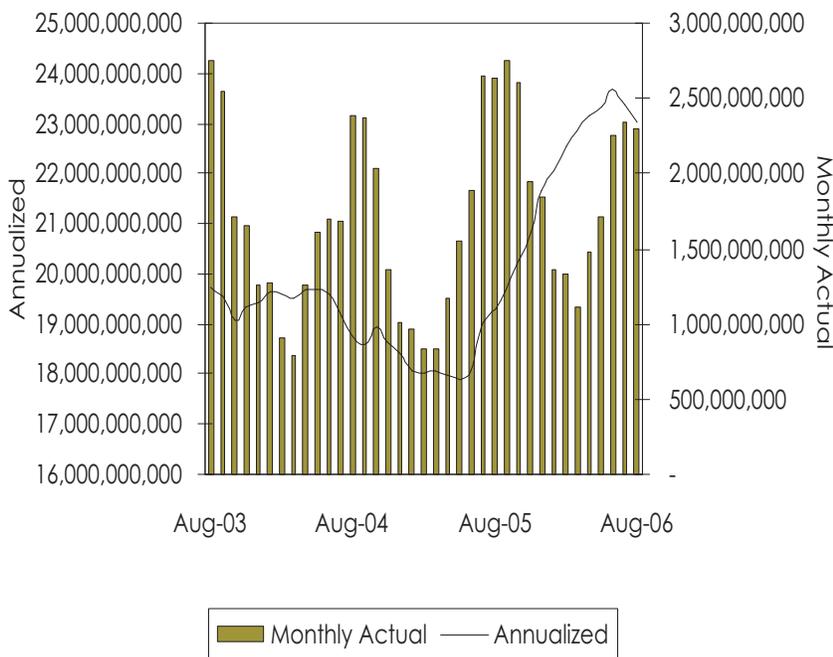


In August, net new refuse collection accounts totaled 55, in comparison to 93 new accounts in August of 2005. This change represents a decrease of 40.86% year-to-year. Annualized new refuse accounts totaled 800, showing an increase of 3, or a 0.38% change when compared to the same time last year.

Figure IX shows actual versus annualized new refuse collection accounts.

## LOCAL WATER CONSUMPTION (GALLONS)

FIGURE X



In August, the City of Plano pumped 2,789,023,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,304,136,000 gallons among 77,076 billed water accounts while billed sewer accounts numbered 73,440. The minimum daily water pumpage was 61,761,000 gallons, which occurred on Sunday, August 13th. Maximum daily pumpage was 114,698,000 gallons and occurred on Wednesday, August 16th. This month's average daily pumpage was 89,968,000 gallons.

Figure X shows the monthly actual and annualized average for local water consumption.

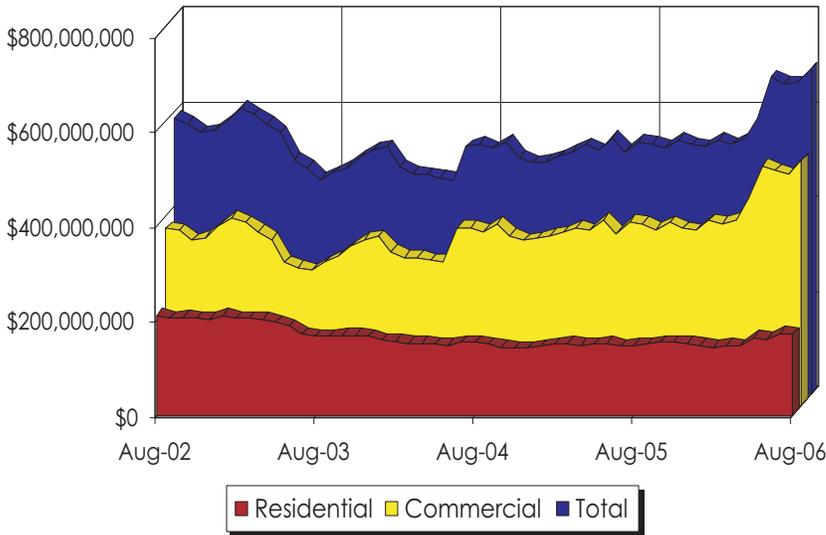


# ECONOMIC ANALYSIS

In August, a total of 171 new construction permits were issued, for properties valued at \$64,580,299. This includes 87 single-family residences, 1 parking garage, 2 retail/restaurant/other, 6 other, 34 commercial additions/alterations, 40 interior finish-outs, and 1 demolition. There were 29 permits issued for pools/spas.

## ANNUALIZED BUILDING PERMIT VALUES

FIGURE XI



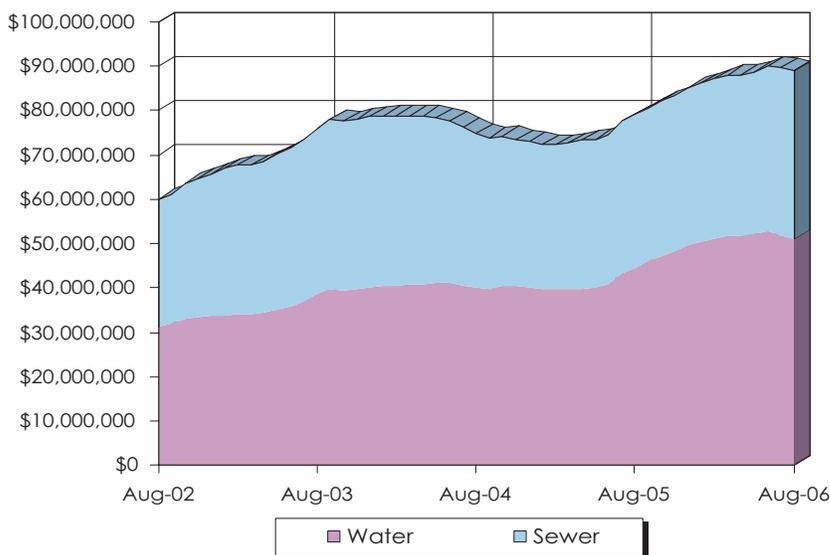
The overall annualized value was \$687,163,872, up 29.61% from the same period a year ago. The annualized value of new residential construction increased to a value of \$171,475,088, up 16.05% from a year ago. The annualized value of new commercial construction increased 34.85% to \$515,688,784.\*

\* As of January 2002, data on commercial construction value is based on both the building shell and interior finish work, per the Building Inspection Department.

The actual water and sewer customer billing revenues in August were \$5,419,080 and \$3,504,158, representing a decrease of 15.70% and an increase of 14.52% respectively, compared to August 2005 revenues. The aggregate water and sewer accounts netted \$8,923,238 for a decrease of 5.95%.

## ANNUALIZED WATER & SEWER BILLINGS

FIGURE XII



August consumption brought annualized revenue of \$51,011,309 for water and \$37,992,142 for sewer, totaling \$89,003,451. This total represents an increase of 12.62% compared to last year's annualized revenue.

Figure XII presents the annualized billing history of water and sewer revenues for August 2002 through August 2006.



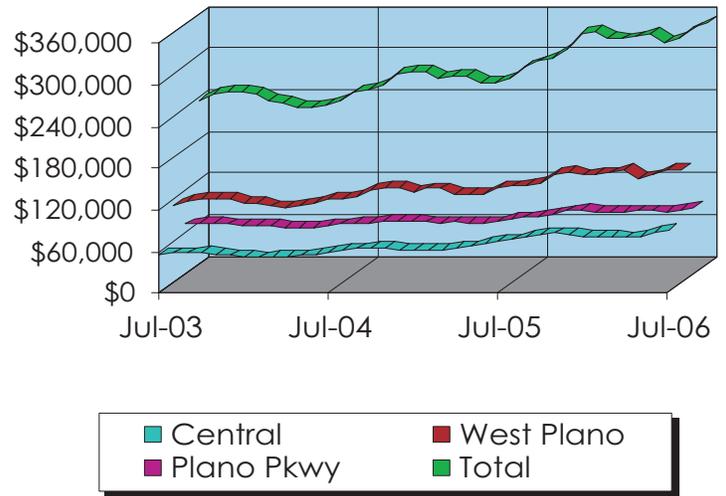
# ECONOMIC ANALYSIS

July revenue from hotel/motel tax was \$356,148. This represents an increase of \$40,387 or 12.79% compared to July 2005. The average monthly revenue for the past six months (see graph) was \$348,578, an increase of 19.75% from the previous year's average. The six-month average for the Central area increased to \$89,770, the West Plano average increased to \$163,567, and the Plano Pkwy average increased to \$95,242 from the prior year.

This amount will not always 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.

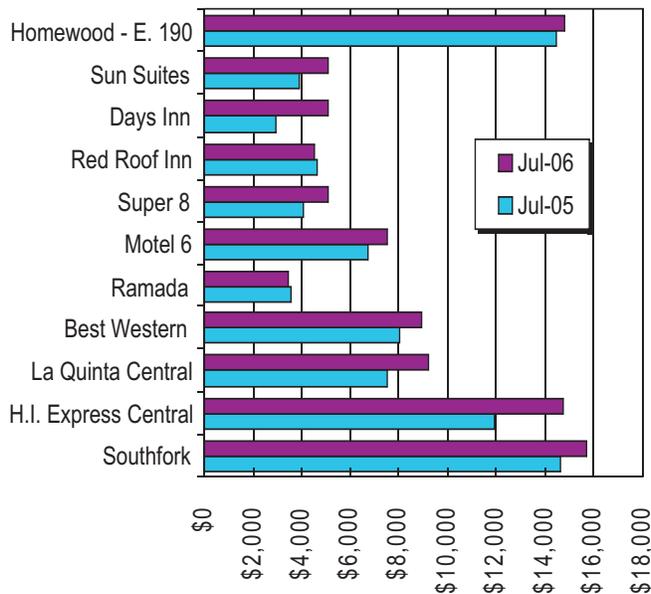
## HOTEL/MOTEL OCCUPANCY TAX SIX MONTH TREND

FIGURE XIII



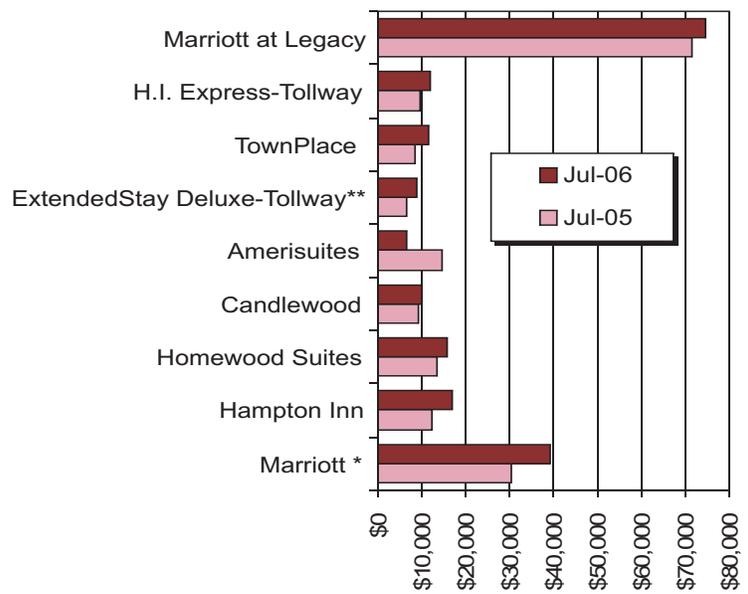
Figures XIV, XV and XVI show the actual occupancy tax revenue from each hotel/motel in Plano for July 2006 compared to the revenue received in July 2005.

## HOTEL/MOTEL OCCUPANCY TAX MONTHLY COMPARISON BY HOTEL - CENTRAL FIGURE XIV



\*Wellesley Inn & Suites and Studio Plus became ExtendedStay Deluxe hotels in 2005.

## HOTEL/MOTEL OCCUPANCY TAX MONTHLY COMPARISON BY HOTEL - WEST PLANO FIGURE XV



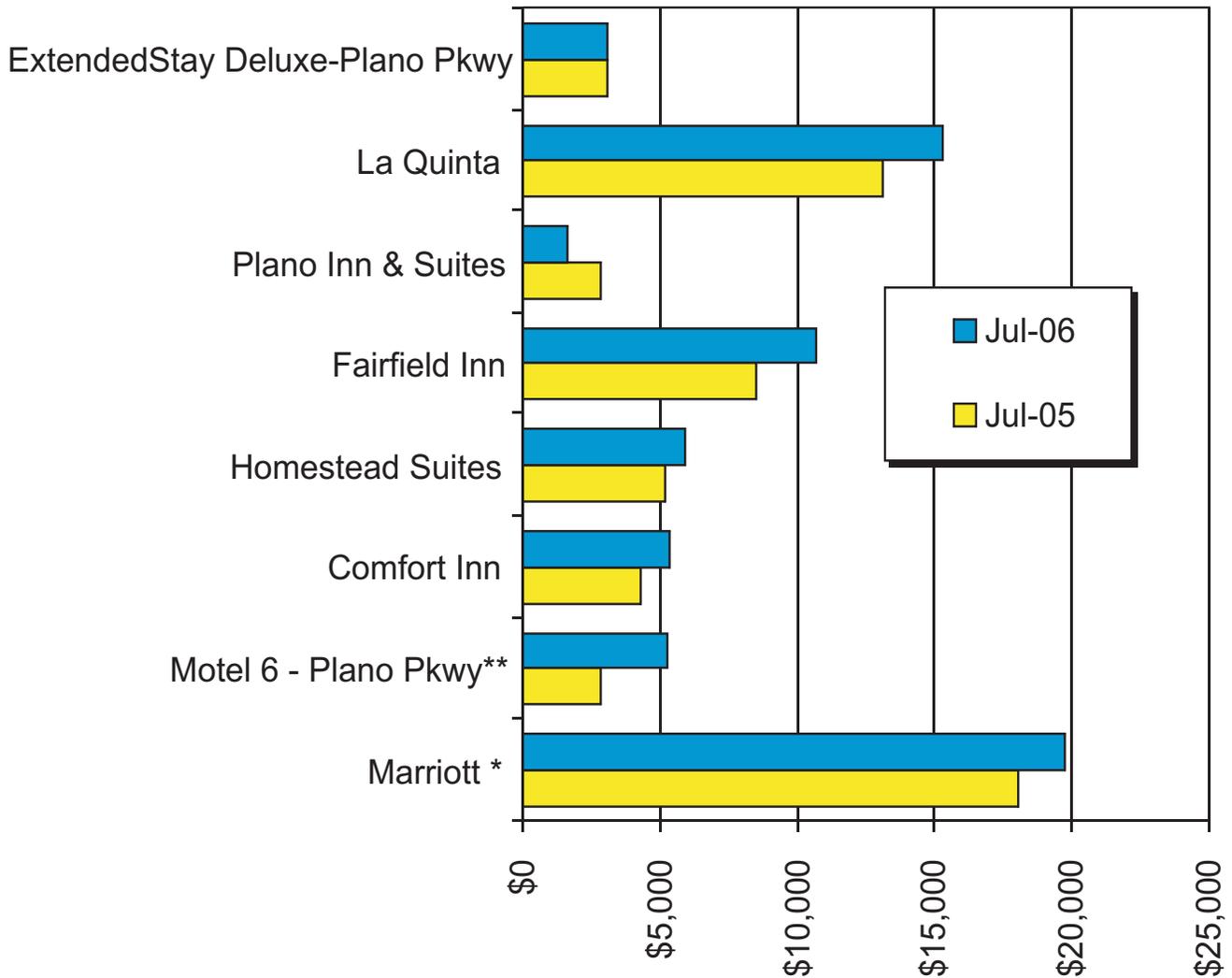
\* Since August 2005, Marriott International Tax Revenue Numbers On This Graph Represent Two (2) Marriott-Owned Hotels (Courtyard By Marriott 1ND and Residence Inn #323)



# ECONOMIC ANALYSIS

## HOTEL/MOTEL OCCUPANCY TAX MONTHLY COMPARISON BY HOTEL-PLANO PKWY

FIGURE XVI



\* Since August 2005, Marriott International Tax Revenue Numbers On This Graph Represent One (1) Marriott-Owned Hotel (Courtyard By Marriott #1N4) \*\* Formerly Sleep Inn





# INVESTMENT REPORT

## City of Plano Comprehensive Monthly Finance 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.

### SECTION 3

# INVESTMENT REPORT

## AUGUST, 2006

Interest received during August totaled \$1,132,108 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.

During August, the two-year Treasury note yield decreased throughout the month, starting at 4.96 and ending at 4.78.

As of August 31, a total of \$286.2 million was invested in the Treasury Fund. Of this amount, \$65.8 million was General Obligation Bond Funds, \$.5 million was Water & Sewer Revenue Bond Funds, and \$219.9 million was in the remaining funds.

Investments	Current Month Actual	Fiscal Y-T-D	Prior Fiscal Y-T-D	Prior Fiscal Year Total
(1) Funds Invested	\$16,940,000	\$173,940,000	\$145,416,000	\$151,353,000
(2) Interest Received	\$1,132,108	\$8,691,884*	\$5,780,404	\$6,338,580
(3) Earnings Potential Factor	112.9%	125.6%	119.0%	119.4%
(4) Investment Potential	104.4%	104.7%	109.1%	108.8%
(5) Actual Aggressive Dividend	\$162,724	\$150,579	\$589,577	\$653,700
(6) Average 2 Year T-Note Yield	4.90		4.03	

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

- (1) Does not include funds on deposit earning an "earnings credit" rate and/or moneys in investment pools or cash accounts.
- (2) Cash basis.
- (3) Comparison of actual yield of investments to average yield of 2 year Treasury notes for current month.
- (4) Measures the percent of funds invested at month end compared to total available investable funds.
- (5) Difference between amount of interest earned due to aggressive investing of funds, when compared to passive use of funds earning an "earnings credit" rate, during current month.
- (6) Compares 2006 to 2005.

### Month-to-Month Comparison

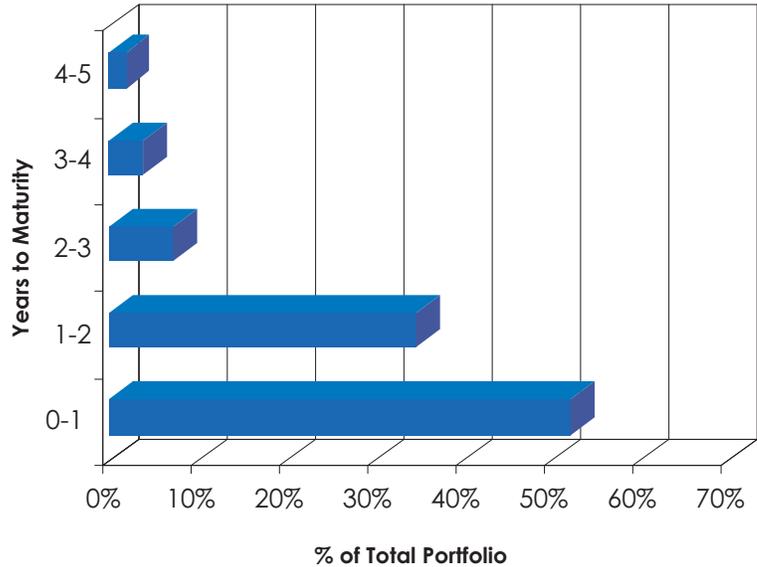
	Jul 06	Aug 06	Difference
Portfolio Holding Period Yield	4.14	4.34	.20 (20 basis points)
Avg. 2-Year T-Note Yield	5.11	4.90	-.21 (-21 basis points)

# INVESTMENT REPORT

## Portfolio Maturity Schedule

Figure I

Years to Maturity*	Face Value	% Total
0-1	\$ 156,496,214	52.28%
1-2	104,265,000	34.83%
2-3	21,710,000	7.25%
3-4	11,300,000	3.77%
4-5	5,595,000	1.87%
Total	<u>\$ 299,366,214</u>	100.00%

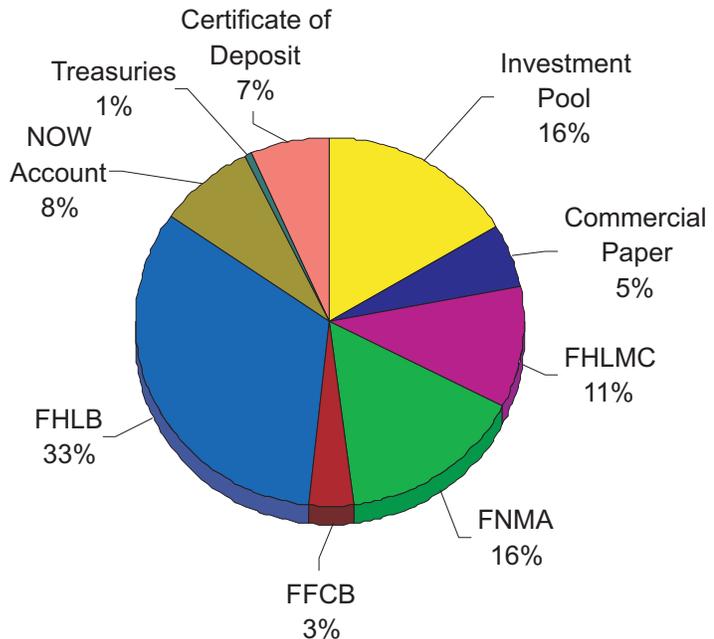


\*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.

## Portfolio Diversification

Figure II

Type	Face Value	% Total
Investment Pool	\$ 49,077,064	16.39%
Commercial Paper	16,418,000	5.48%
FHLMC	31,665,000	10.58%
FNMA	47,045,000	15.71%
FFCB	10,195,000	3.41%
FHLB	98,965,000	33.06%
NOW Account	24,101,150	8.05%
Treasuries	2,000,000	0.67%
Certificate of Deposit	19,900,000	6.65%
Total	<u>\$ 299,366,214</u>	100.00%



# INVESTMENT REPORT

## Allocated Interest/Fund Balances August 2006

Fund	Allocated Interest		Fund Balance	
	Current Month	Fiscal Y-T-D	End of Month	% of Total
General	160,080.59	1,500,968.64	\$ 47,482,644.06	16.59%
G.O. Debt Service	106,343.65	739,920.05	29,128,801.23	10.18%
Street & Drainage Improvements	1,510.13	2,104.78	417,150.04	0.15%
Sewer CIP	14,427.46	132,408.38	3,976,533.74	1.39%
Capital Reserve	118,613.00	935,057.64	32,718,460.82	11.43%
Water & Sewer Operating	17,293.96	132,991.24	5,972,914.88	2.09%
Water & Sewer Debt Service	13,769.79	95,341.69	3,930,655.45	1.37%
W & S Impact Fees Clearing	10,670.42	63,723.94	2,946,357.49	1.03%
Park Service Area Fees	17,836.01	143,111.02	4,940,003.32	1.73%
Property / Liability Loss	19,907.16	172,976.48	5,316,870.48	1.86%
Information Services	36,943.67	304,280.06	10,289,267.23	3.60%
Equipment Replacement	34,683.45	304,152.87	9,629,874.05	3.36%
Developers' Escrow	13,931.29	172,613.60	3,817,252.55	1.33%
G.O. Bond Funds	244,056.41	1,912,196.30	65,790,932.12	22.99%
Municipal Drainage Bond Clearing	16,558.32	126,359.48	4,511,325.90	1.58%
Other	200,941.07	1,646,073.31	55,224,131.63	19.30%
<b>Total</b>	<b>\$ 1,025,126.46</b>	<b>\$ 8,359,880.28</b>	<b>\$ 286,190,319.09</b>	<b>100.00%</b>

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of August 31, 2006, allocated interest to these funds may include an adjustment to fair value as required by GASB 31.

## Portfolio Statistics

Month	Total Invested (End of Month)	Portfolio Yield	# Securities		Maturities/ Sold/Called	Weighted Avg Maturity (Days)	# Securities
			Purchased*				
Mar-05	239,564,985	2.83%	2		4	639	142
Apr-05	234,335,664	2.92%	2		5	628	139
May-05	222,340,943	2.93%	8		4	643	143
Jun-05	253,295,488	3.04%	4		4	544	143
Jul-05	248,309,619	3.08%	7		3	534	147
Aug-05	256,490,797	3.16%	4		12	491	139
Sep-05	220,697,804	3.15%	3		6	550	136
Oct-05	213,238,232	3.18%	3		4	549	135
Nov-05	206,838,872	3.22%	8		4	571	139
Dec-05	231,473,520	3.40%	13		3	507	149
Jan-06	259,337,641	3.57%	5		5	437	149
Feb-06	282,073,077	3.70%	6		3	429	152
Mar-06	318,399,324	3.89%	13		4	383	161
Apr-06	311,430,085	3.91%	9		5	374	165
May-06	303,581,868	3.98%	4		7	363	162
Jun-06	294,605,647	4.12%	5		15	352	152
Jul-06	289,698,938	4.14%	4		5	350	151
Aug-06	299,366,214	4.34%	12		19	370	144

\* Does not include investment pool purchases or changes in NOW account balances.

# INVESTMENT REPORT

*Equity in Treasure Pool  
By Major Category  
Figure IV*

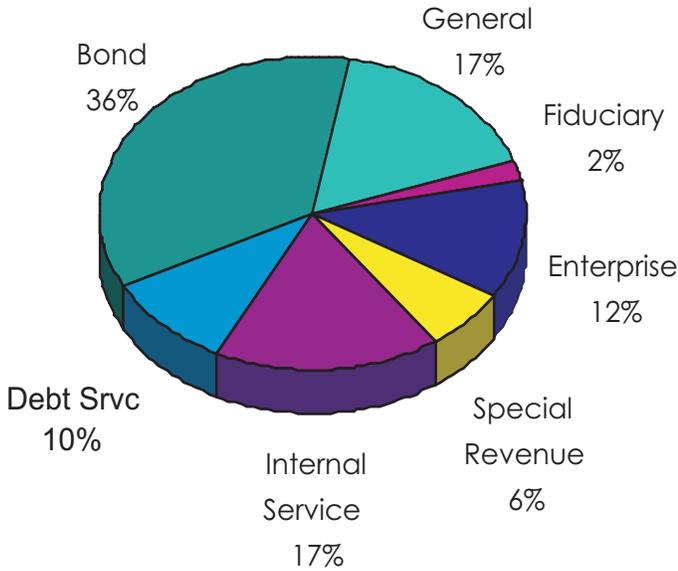


Figure IV shows a breakdown of the various sources of funds for the City's Treasury Pool as of August 31, 2006. The largest category are the Bond Funds in the amount of \$104.8 million. Closest behind are the Internal Service Funds with a total of \$50.7 million, and the General Fund with \$49.5 million.

*Annualized Average Portfolio  
Figure V*

The annualized average portfolio for August 31, 2006 was \$269,228,435. This is an increase of \$42,780,859 when compared to the August 2005 average of \$226,447,576.

