

comprehensive monthly

# FINANCE

REPORT



september  
08



# ABOUT THIS REPORT

**T**he 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 five 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.
4. The **Quarterly Investment Report** summarizes investment activity for the previous fiscal quarter, and also provides various data on portfolio performance.

We would like to acknowledge those responsible for this report: Wendy Badgett for the Financial Summary, Brianna Alvarado for the Economic Analysis Report, Quarterly Hotel/Motel 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.



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# SECTION 1

## 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.

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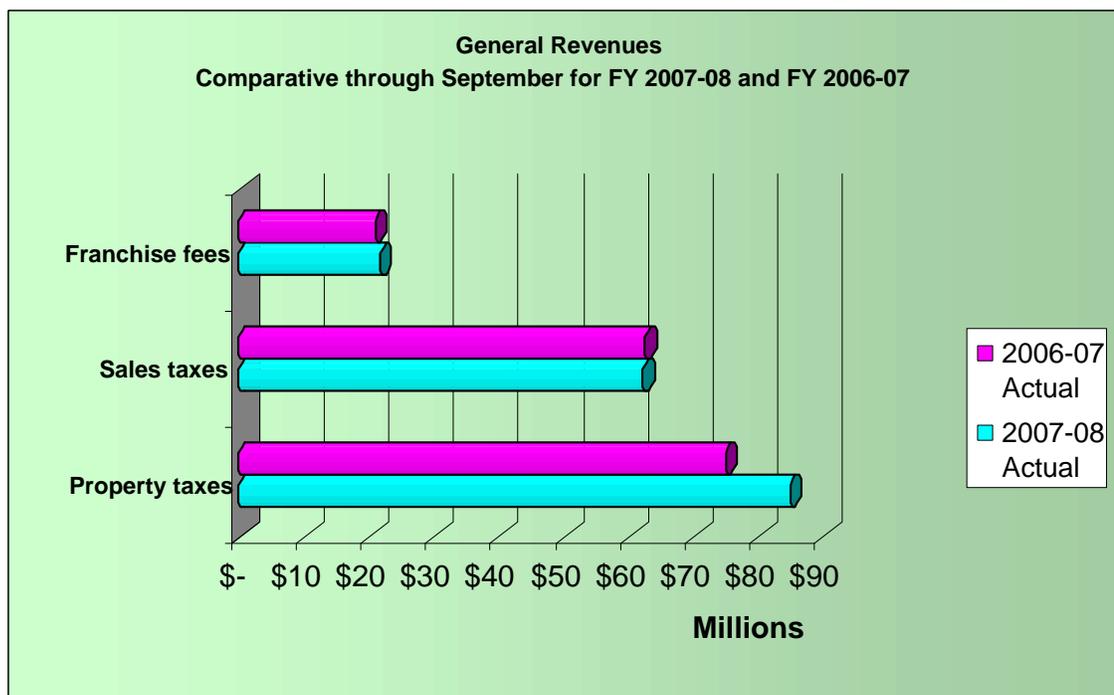
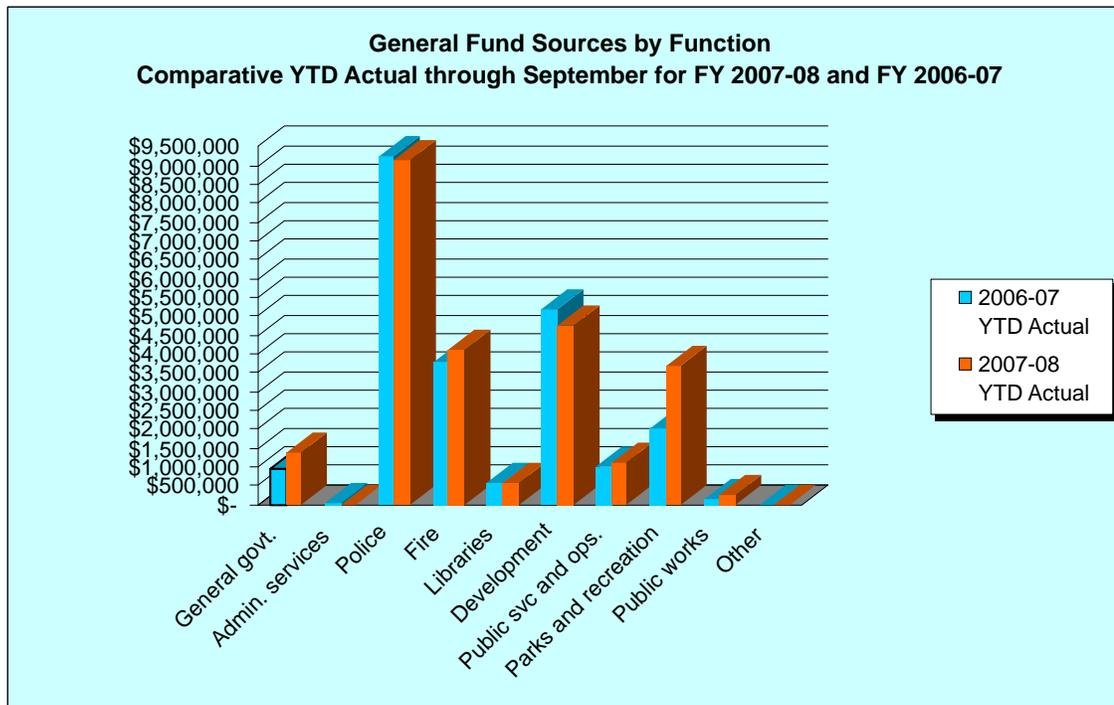


# REPORT NOTES SEPTEMBER, 2008

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.

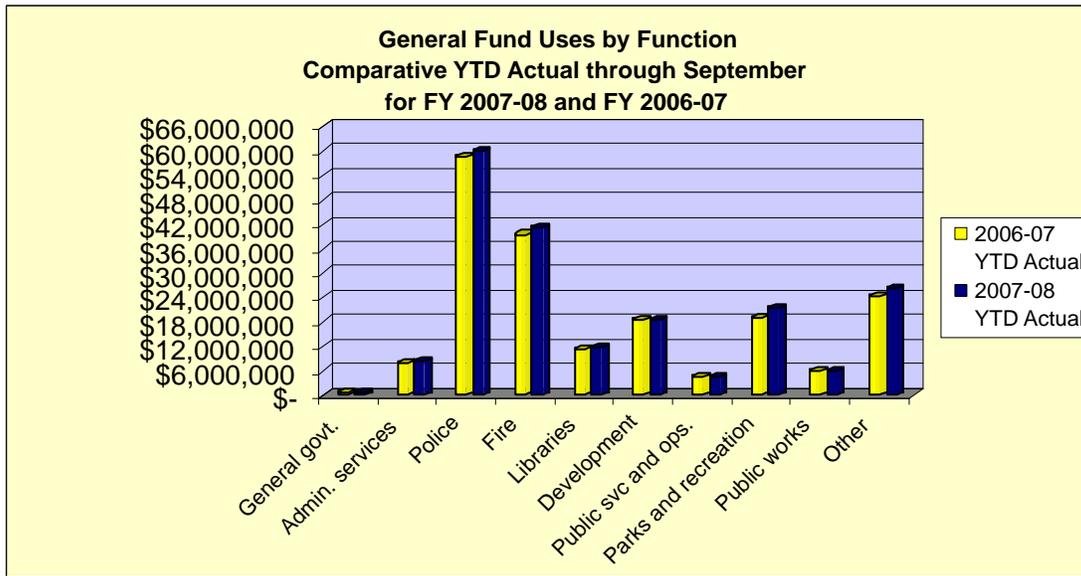
The information in this section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that beginning fund balances in all funds are subject to final audit adjustments.

## HIGHLIGHTS OF GENERAL FUND VARIANCES



# REPORT NOTES CONTINUED

## SEPTEMBER, 2008



### GENERAL GOVERNMENT

- Revenues generated for dispatch services by the City's Public Safety Communications department have increased over prior year by \$33,958. These revenues, which are now based on population, are the result of interlocal agreements between the City of Plano and the Cities of Lucas and Parker.
- The City purchased abandoned residential property due to the substandard condition of a home in June 2006 in the amount of \$87,667. The property sold in January 2007 for \$93,853.
- Costs associated with tuition reimbursement have increased over prior year by \$45,748 attributed to an increase in budget which allows for reimbursement up to 100%.
- The Professional Development Center department has purchased a new projector in the current year costing \$5,564.
- Contractual services for class instruction offered through the Professional Development Center have increased over prior year by \$54,097. The increase is primarily due to the Onboarding Program. Since specific classes are offered late in the year, only two were offered in prior fiscal year. In the current year, the Onboarding Program is in full operation and therefore, a total of 36 classes will be offered. The Onboarding Program is a 6 month orientation program for new City employees.

### ADMINISTRATIVE SERVICES

- The City entered into an interlocal agreement with the Town of Prosper in the prior fiscal year to provide interim manager services. The City received payments totaling \$19,240 during April and June of 2007.
- Costs associated with the May 2008 elections were expended in the current year totaling \$29,073.
- A compensation study was performed in the current year costing \$95,000.
- Contract costs for professional services increased \$20,500 for the MP3 program due to an increase in leadership seminars.
- \$99,411 has been encumbered in the current year for the human resources office and kitchen remodeling.

### POLICE

- Court fines and forfeitures decreased year to date over prior year in the amount of \$290,734. Although citations issued in the current year through September are higher than prior year by 8,577, the decrease in revenues is primarily attributed to procedural changes in collections which now allow for collections at the completion of the deferral period. The decrease in citations and fines and forfeiture revenues is offset by an increase in collections from the City's internal and

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

external collection agencies. This section of the Courts department is a state mandated function that began in April 2006. Warrants greater than 90 days from the issuance date that are not collected by the City are turned over to a service provider to pursue collections. The external provider is paid based on the number of warrants collected.

- Intergovernmental revenues have increased \$21,223 due to the Texas Attorney General Crime Victims' Compensation Division's release of updated reimbursement guidelines for costs of sexual assault medical examinations. These updated guidelines, released in October 2007 for use beginning January 2008 allow for increased reimbursements to law enforcement agencies for forensic sexual assault examinations.
- Revenues collected for false alarms increased \$59,901 over prior year. As a result of a tiered fee structure for police false alarms, the number of customers billed continues to increase as fewer free false alarms are allowed. The fee amount increases for each false alarm, depending on the number of false alarms customers continue to incur during a 12-month period.
- Due to an increase in new permits and renewals, alarm permit revenues have increased \$34,686 when compared to prior year.
- Personal services increased over prior year by \$2,142,100. The increase is primarily attributed to increased pay and benefit related costs as well as an increase in civil service employees over last fiscal year. Additionally, a portion of this increase is due to retiree payouts being \$101,788 higher over prior year.
- The Police department has added 5 new Tahoes to the fleet in the current fiscal year costing \$146,145. Additionally, a ½ ton extended cab pickup truck and unmarked police car have been added costing \$22,243 and \$17,888, respectively.
- New mobile data computers, costing \$29,654, have been purchased in the current year and installed in the new police vehicles.
- Refrigerated compartment storage lockers have been purchased in the current year for the Property/Evidence Unit within the Police department. The cost of these lockers totals \$16,815.
- Three taser and key lock-up security systems were purchased for \$36,224 in the current year and installed at the joint use facility, the north Plano Democracy station and the main police station.
- Funds for a new television server have been spent totaling \$13,350 to provide the ability to stream, record and tune 8 analog television programs simultaneously. This is utilized for any media coverage pertaining to the Plano Police Department to be recorded.
- Expenses and encumbrances for software have decreased over prior year by \$33,186 primarily due to the purchase of a new asset management system in the prior year.
- Municipal garage charges to maintain police fleet increased over prior year by \$440,408 attributed to increased fuel prices.
- Replacement charges for police equipment increased \$298,347 over prior year due to an increase in budgeted amounts to repay the equipment replacement fund for equipment purchased in prior years. Additionally, a larger volume and amount of equipment is being depreciated in the current year.
- Charges for police PC replacement have increased \$38,447 due to an increase in budgeted amounts over the prior year.
- The annual maintenance agreement with Motorola for services pertaining to maintenance of the City's radio system has increased over prior fiscal year by \$29,090 primarily due to contractual term changes.
- Replacement of 3 sirens that are part of the existing emergency warning system tower are spent in the current year in the amount of \$12,619.
- Police functioning departments have experienced a decrease of \$826,447 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

- Expenses and encumbrances for minor apparatus were higher in the prior year due to the purchase of emergency vehicle equipment, such as LED lights, light bars, light/siren control units and supplies as well as rear prisoner partitions totaling \$101,065.

### FIRE

- Ambulance service revenues increased \$428,901 as compared to prior year primarily due to increased usage of services and collections of ambulance revenue.
- Fire protection plan review revenues have decreased \$43,678 when compared to the prior year due to less fire plans as the City continues to get closer to build out.
- Personal services increased \$1,933,757 over prior year primarily due to increased salary and benefit related costs experienced in the current year. \$210,322 of the personal services increase is attributed to salary related expenses associated with emergency support as a result of a severe storm occurring in April of the current year.
- Services for cleanup and tree removal were incurred in the current year as a result of a severe storm occurring in April 2008 costing \$139,354.
- The Office of Emergency Management and Homeland Security has spent funds in the amount of \$34,994 for a new project that provides video conferencing capability.
- Replacement charges for fire rolling stock have increased over prior year by \$177,583 due to timing of vehicles received and placed into service.
- Municipal garage charges to maintain fire fleet increased over prior year by \$440,408 attributed to increased fuel prices.
- Replacement charges for fire equipment increased \$120,764 over prior year due to an increase in budgeted amounts to repay the equipment replacement fund for equipment purchased in prior years.
- Capital outlay purchases decreased \$585,671 as compared to prior fiscal year. In the prior year, the Fire department purchased a new Spartan Command Post Mobile Command Center in the amount of \$652,893. This decrease is offset by capital purchases in the current fiscal year of a new Toyota Prius, ½ ton crew cab pickup truck, Chevrolet Impala and Zodiac rescue boat costing \$21,698, \$23,863, \$17,888 and \$19,040, respectively.
- Fire functioning departments have experienced a decrease of \$311,415 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.
- In the current year, the fire department has received \$23,787 in training reimbursements from federal grants for public safety and emergency response training.
- The National Fire Protection Agency (NFPA) requires an annual inspection of all fire fighters' safety gear. The cost of the inspection in the current year increased by \$24,840 due to stricter NFPA regulations for inspections that went into affect this year, causing an increase in both the inspections and the subsequent repair costs. This increase was offset by a \$55,057 decrease in new uniforms purchased and encumbered in the current year, resulting in an overall decrease in materials and supplies expenditures in the current year.

### LIBRARIES

- Revenues received from Collin County Community College and the City of Allen for shared maintenance costs have decreased \$48,004 due to a change in automation systems in the current year.
- Personal services increased \$298,387 over prior year primarily due to increased salary and benefit related costs experienced in the current year.
- The library purchased ID badge readers for library doors in the current year, costing \$49,486 including installation and an Automated External Defibrillator costing \$16,094.
- Expenditures and encumbrances for publications, non-print media and book purchases have

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

increased over prior year by \$41,068, \$50,316 and \$114,370 respectively primarily due to price increases as well as increase in the volume purchased.

- Libraries have experienced a decrease of \$116,484 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.

### DEVELOPMENT

- Building permit revenues decreased over prior year by \$261,411 due to large commercial projects occurring in the prior year.
- Same day inspection and re-inspection revenues have decreased as compared to prior year by \$34,185 and \$33,135 as these services are directly tied to the decreased amount of construction occurring within the city.
- Revenues generated from issuance of plumbing permits have decreased over prior fiscal year by \$31,924 attributed to the overall decrease in new residential and commercial construction, as well as a decrease in commercial and residential alterations, remodels and interior finish outs requiring plumbing.
- Filing fee revenues have decreased \$29,925 primarily due to the decrease in the number of development applications as a result of fluctuations in construction and development activity.
- Interlocal plan reviews for the City of Murphy are lower than prior year by \$64,458. Currently, the City of Plano is not performing plan review for the City of Murphy, resulting in a decrease in volume of inspections performed as compared to last year. The number of inspections performed by the City of Plano will continue to decline as the City of Murphy approaches build out.
- Facilities Maintenance has experienced an increase over prior year in payments for electric services in the amount of \$280,422. The increase is primarily attributed to the opening of the Tom Muehlenbeck Center and the new computer server room located at Technical Services. Gas payments increased \$91,529 over prior year also attributed to the Tom Muehlenbeck Center opening in the current year. In addition, the cost of natural gas continues to rise.
- Facilities Services experienced an increase in expenditures and encumbrances in janitorial services of \$123,642 due to higher rates to comply with Green Building Standards, as well as adding the Tom Muehlenbeck Center facility.
- Two new cargo vans have been added to the Facilities Maintenance department fleet in the current year costing \$57,398 and a new audio/visual conferencing system was installed in the council chambers, costing \$35,443.
- Demolition costs of \$9,192 were incurred in the current year due to a property owner failing to make necessary repairs. Therefore, this substandard property was ordered by the Building Standards Commission to be demolished.
- In August of the current year, the Property Standards department reconfigured their office space, at a cost of \$15,791.
- Unconsensual mowing expense has increased \$18,064 in the Property Standards department due to an increase in unresolved property violations.
- The Safe Streets Program spent and encumbered \$270,483 through September of the current year. This resulted in a decrease of \$211,081 over prior year as operations resumed in March 2007. Costs for this program consist of purchases for traffic calming devices as well as preparation and installation of speed cushions.
- The Planning department purchased a replacement microfilm scanner/viewer in the current year costing \$15,372.
- Municipal garage charges to maintain development functioning department's fleet increased over prior year by \$60,591 attributed to increased fuel prices.
- Development functioning departments have experienced a decrease of \$144,433 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

- The Building Inspections department has a decrease in salary related expenditures of \$96,893 due to an increase in vacant positions in the current year. The Engineering department has also experienced a decrease in salary expenditures of \$145,434 primarily due to positions in the current year being vacant from 2 to 11.5 months, which are now filled. One other position remains vacant.
- The Property Standards department purchased two Toyota Prius vehicles in the current year costing \$43,397.
- In the prior year, the Engineering department purchased 5 new Ford Escape Hybrids costing \$120,620, the Property Standards department purchased 2 new Toyota Prius vehicles costing \$41,076, and the Rental Registration department purchased 2 new Toyota Prius for \$41,076.
- Contractual costs decreased in the current year as a result of the prior year purchase of a new plotter for \$27,725, office remodeling, including adding counter space in the reception area, in the amount of \$17,937 and \$29,826 in GIS system upgrades.
- Beginning in the prior fiscal year through the current period, the Planning department paid and encumbered funds for technical review services of the City's zoning and development regulations costing \$85,250.

### PUBLIC SERVICES AND OPERATIONS

- Animal adoption revenues have increased \$43,600 over prior year primarily due to an average increase of \$12.30 per animal adoption. The average adoption fee is approximately \$60 per animal. In addition, there have been 560 more adoptions over prior year.
- Child safety fees have increased over prior year by \$25,132 due to increased school zone violations in the current year. As of September of the current year, there have been 2,984 school zone citations compared to 1,933 through the same period of 2007.
- Reimbursements to the Health department from the Municipal Drainage Fund have decreased \$55,647 due to a full time storm water program administrator position being moved to the Municipal Drainage Fund in the current year. This position was budgeted in the General Fund in the prior year.
- The Health department purchased a new mosquito fogger in the current year, costing \$7,038.
- Medical and surgical supplies costs and encumbrances at the animal shelter have increased \$46,036 due to requirement for all adopted animals to be spayed or neutered before leaving the animal shelter.
- In prior fiscal year, the Records Management department purchased a new Ford Escape Hybrid vehicle costing \$24,124.
- Materials and supplies costs and encumbrances in the public information department have decreased \$17,700 primarily due office remodeling and purchase of upgraded computer software and a new color laser printer in the prior year.

### PARKS AND RECREATION

- The Parks and Recreation department has experienced an increase in membership revenues of \$1,184,877 which is primarily attributed to the opening of the Tom Muehlenbeck Center in November of the current fiscal year.
- A portion of membership fees is used to fund replacement recreation equipment at the various facilities. Due to membership fee revenues being higher in the current year, revenues generated for replacement equipment have increased \$223,612 as compared to prior year.
- As part of parks and recreation revenues, user fees at the rate of \$4 per resident participant and \$8 per non-resident participant are collected for classes facilitated by the City and fees for athletic field rental. User fee revenues increased over prior year by \$182,035 primarily due to the opening of seven new athletic fields.
- Rental fees for use of rooms at recreation facilities have increased over prior fiscal year by \$27,711. This increase is primarily caused by the opening of the Tom Muehlenbeck Center which has generated \$23,216 of recreation rental fee revenues.
- Swimming fees have increased in the current year by \$37,707 primarily due to the opening of the Tom Muehlenbeck Center which has generated \$189,957 of swimming fee income.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

- The recreation centers experienced a \$41,153 increase in pool rental revenues in the current year, mainly attributable to “back to school” pool parties. Due to the new facility and the three pools available at the Tom Muehlenbeck Center, \$20,650 was generated in the month of August at that location.
- The Courtyard Theater received a donation from Plano Arts and Cultural Endowment in the amount of \$49,000 in the current year which is to be used to purchase new interior lighting and equipment.
- Revenue generated from ticket sales for Concerts in the Park Series 2008 at the Amphitheater at Oak Point increased \$28,235 in the current year due to increased ticket prices and citizen participation.
- In the current year, Parks and Recreation cost centers have received \$197,995 in insurance and damage receipts from the Property Liability Loss Fund pertaining to events that have resulted in damage to City property. Collections received through September in prior year were \$85,677. The majority of this year's increase was due to an April storm that resulted in \$91,079 of damages within the Park Planning department.
- Personal services increased \$1,537,217 over prior year primarily due to the opening of the Tom Muehlenbeck Center as well as the Oak Point Nature Preserve in the current year. Additionally, increased salary and benefit related costs are higher in the current year as compared to prior period.
- To promote parks and recreation center facilities, a guide was mailed to residents to provide information about the various locations. This is a new expenditure that did not occur in the prior year. The cost of the brochure and postage was \$33,061.
- Expenditures and encumbrances, including personal costs, associated with the Tom Muehlenbeck Center have been incurred in the current year in the amount of \$1,416,626, as this new facility opened in November of the current fiscal year. This represents an increase as compared to prior year of \$932,472. An integrated customer relationship fitness management tool for the Tom Muehlenbeck Center costing \$46,032 and two pieces of fitness equipment for the Liberty Recreation Center costing \$44,212 were purchased by the Recreation Administration.
- An increase of approximately \$36,000 occurred in the current year for purchase and application of chemical products at various parks areas. The Parks Grounds Maintenance Service Districts utilized limited amounts of pre-emergent and post emergent herbicides in prior fiscal year due to drought conditions. Once drought restrictions were lifted, routine fall and spring pre- and post emergent herbicide applications resumed. Additionally, during the current year, the districts are experimenting with an alternative higher priced pre-emergent herbicide that has a longer residual and covers a larger variety of weeds. If success is noted utilizing this product, it will eliminate the cost of repeated pre-and post emergent applications. Also, the significant fuel cost increase has added to the cost of manufacturing and shipping these products.
- The Park Field Services department purchased a new ½ ton pickup truck in the current year costing \$18,994. In the prior year a Chevrolet pick up was purchased for \$20,260.
- Purchase of chemicals for trim and playing turf has increased over prior year by \$132,249. Efforts to recover from the drought, increased athletic program participation and meeting the demand for higher quality fields have resulted in a need to improve athletic fields. Therefore, the Athletic Fields Maintenance and Sports Turf Maintenance departments have increased purchases of fertilizer to cover 400 acres of athletic fields and grassy areas. The 2007-08 re-estimate increased over prior year's re-estimate by \$39,538.
- Park Support Services purchased a new Ford F250 pickup truck in the amount of \$24,440. The Sports Turf Maintenance department included a new ¾ ton pickup truck, tractor, and 2 soil relievers to the fleet costing \$23,827, \$24,790 and \$58,400 respectively. In addition, the Sports Turf Maintenance department also purchased a Versa Vac Sweeper with upgraded options for \$22,030.
- The Natural Resources department purchased a grass drill, ¾ ton pickup truck, Toro mower and all terrain utility vehicle in the current period in the amount of \$13,053, \$23,604, \$12,421 and \$10,076, respectively.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

- The District No. 3 Grounds Maintenance department purchased a new ½ ton pickup truck in the current year in the amount of \$18,994.
- Municipal garage charges to maintain parks and recreation fleet increased over prior year by \$290,457 attributed to increased fuel prices.
- Replacement charges for parks and recreation rolling stock have increased over prior year by \$46,269 due to timing of vehicles received and placed into service.
- Highpoint Tennis Center has expended funds for a security system in the current year costing \$38,642.
- The Douglass Recreation Center purchased new furniture in the current year in the amount of \$20,466.
- Payment to PISD has decreased \$150,186 for usage of utility and custodial services for Williams and Clark Recreation Centers. This decrease is attributed to closing Clark Recreation Center in May 2007, which resulted in the utilization of fewer PISD facilities in the current year.

### PUBLIC WORKS

- In the current year, the Public Works departments have received \$165,166 in insurance and damage receipts from the Property Liability Loss Fund pertaining to events that have resulted in damage to City property. Collections received through September in prior year were \$67,625.
- Municipal garage charges to maintain public works fleet increased over prior year by \$121,378 attributed to increased fuel prices.
- Public works functioning departments have experienced a decrease of \$145,351 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.
- Personal services increased \$171,028 over prior year. Personal costs for the Public Works Administration, Streets and Signals departments increased over prior year by \$251,122 due to higher salary and benefit related costs. This increase is offset by a \$80,094 decrease in salary expenditures in the Signs & Marking department primarily due to more vacant positions in the current year than in prior year. In addition, the Signs & Marking department has experienced a reorganization resulting in lower salaries residing in these departments in the current year as compared to prior period.
- Asphalt purchases for the Streets department have increased \$33,057. A new asphalt product is being utilized in the current year that will lengthen the longevity of the repair, which will initially cost more but require less maintenance.
- Concrete purchases for the Streets department have decreased \$47,107 as a result of allocating staff to complete the increased volume of projects in the Drainage and Utility Cut Services departments.
- Maintenance parts and supplies have increased for the streets department as compared to prior year by \$37,674 as a result of the price increase in reinforcing steel, diamond tipped concrete saw blades and construction lumber which all have nearly doubled in price.
- Maintenance parts and supplies have decreased for the signals department as compared to prior year by \$56,690. The re-estimate budgeted amount for the current fiscal year is comparable to prior year's re-estimate.
- The Signs & Markings department utilizes contractual services for installation of street buttons and paving marking materials on the City's streets. These services have decreased over prior year by \$46,636. The re-estimate amount budgeted for this service has decreased \$12,959 as compared to prior year's re-estimate.

### OTHER

- Payments for retiree health insurance have increased over prior year by \$130,178 due to restructuring of retiree insurance, as well as increases in the number of retirees and premium amounts in the current year.
- Payment made to Collin County Central Appraisal District for property tax collection services has increased over prior year by \$148,312. The calculated pro-rata cost is determined by the City's percent of tax levy in relation to the county's tax levy. Additionally, the City has paid Denton County

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

Central Appraisal District in the amount of \$28,815 which began in the current fiscal year as new state legislation was passed.

- Electric payments have decreased over prior year by \$148,312 due to timing of payments.
- Expenditures for interdepartmental water billings have increased \$577,930 due to watering restrictions being lifted in July 2007.
- Technology services charges increased over prior year by \$689,428 due to higher costs budgeted in the current year.
- In the current year, the City paid \$46,500 in support of the Blackland Prairie Festival. Prior year payment to the Blackland Prairie Festival was \$15,225.
- Funds to support the Boys and Girls Club of Collin County have been spent in the amount of \$30,000 in the current year. This sponsorship did not occur last fiscal year.
- The General Fund is absorbing \$29,330 of additional funding in support of the Plano African American Museum which is mainly funded through the Convention and Tourism Fund. The total amount of funding in prior year for this entity was \$21,921 while current year funding, including the General Fund portion, is \$49,330.
- Payment of \$26,000 for the Plano International Festival was incurred in June of the current year. In the prior year, the payment was \$28,000. The festival continues to be held in the month of October.
- Expenditures were incurred in the prior year in the amount of \$104,475 for a street light audit conducted by an external contractor.
- \$17,800 was spent in the prior year for contractual work to administer a service prioritization assessment requesting citizen feedback.
- In the prior year, a transfer of funds of \$205,756 to the Retirement Security Plan was made in July to ensure that the Plan was appropriately funded. That ordinance was presented and approved by the City Council on June 25, 2007.
- In the prior year, the City spent \$67,100 for 4,650 courses of Tamiflu vaccinations to be reserved for City employees and their immediate families in the event of a pandemic influenza outbreak.
- As part of the new Live Green in Plano Program, new trash receptacles were purchased in the amount of \$34,791 in the prior year.

### PROPERTY TAX REVENUES

- Ad valorem tax revenues increased \$7,946,782 over prior year primarily attributed to an increase in existing property values. In addition, new property came on-line in the current year.

### SALES TAX REVENUES

- Sales tax revenues decreased over prior year by \$81,517. There was a \$128,470 favorable audit adjustment in the current period compared to a \$20,399 unfavorable adjustment in the same period of the prior year. Unfavorable audit adjustments through September of the current year are recorded at \$341,751. Unfavorable audit adjustments through September 2007 were recorded at \$786,242. When comparing the cash received in the months of September 2008 and September 2007, a decrease of 10.5% is noted in sales tax revenues.

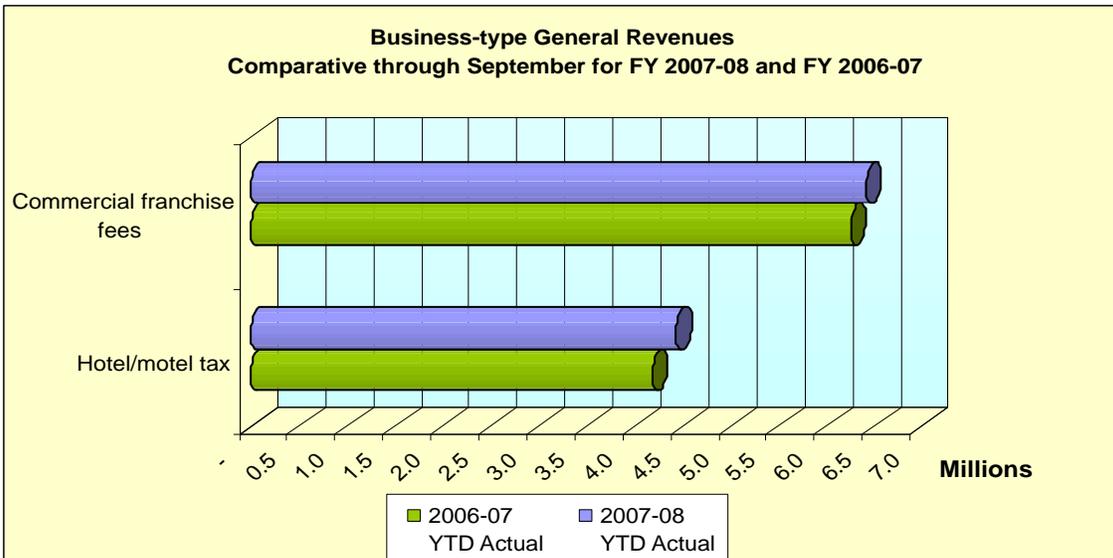
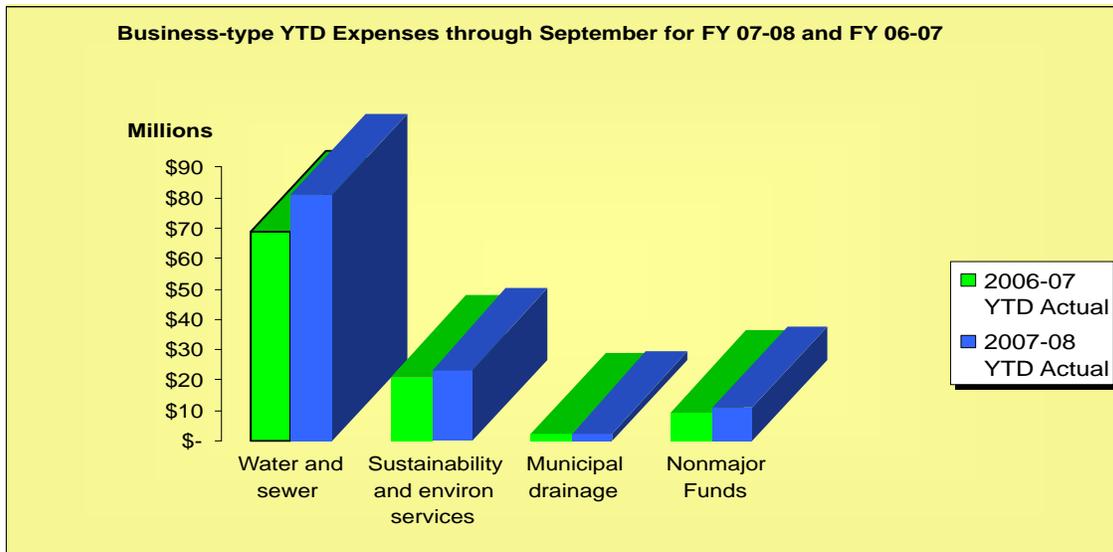
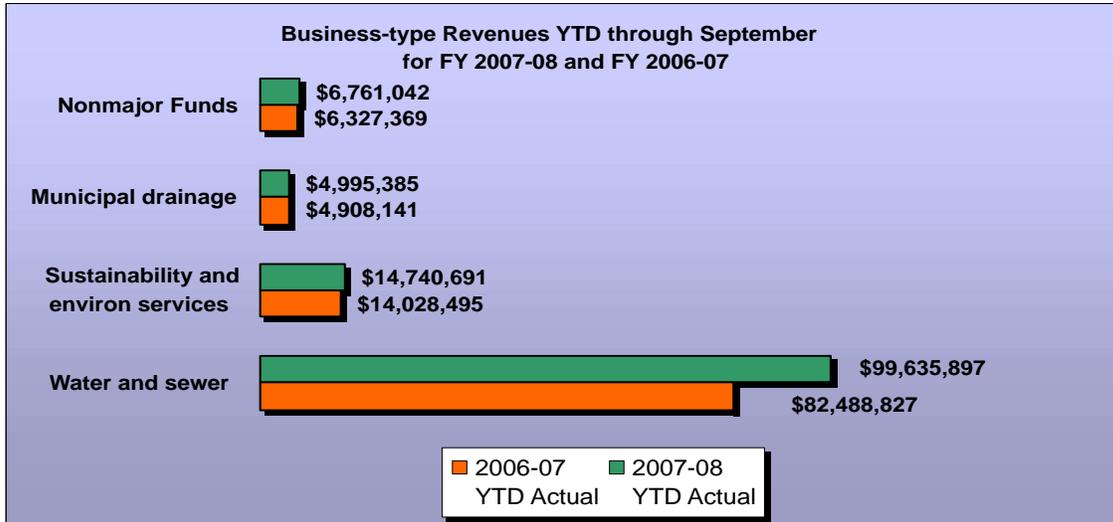
### FRANCHISE FEE REVENUES

- Electric franchise fee revenues increased \$132,104 as compared to prior year. The City's franchise fee is based on the number of kWh sold by Oncor to the citizens of Plano.
- Gas franchise fee revenues are higher than prior year by \$710,537. The increase in gas franchise collections is primarily due to a fee increase from 4% to 5% as well as increased gas prices.
- Telephone franchise revenues decreased \$1,258,674 as compared to prior year primarily due to a decline in traditional land line phone service. The City does not collect franchise fees from digital and cellular users.
- Cable television franchise revenues increased over prior year by \$101,185 primarily due to timing of payments received.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

### HIGHLIGHTS OF BUSINESS-TYPE VARIANCES



# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

### WATER & SEWER

- Water and sewer revenues increased over prior year by \$12,784,013 and \$2,841,657, respectively. Overall water consumption for the current year is up as compared to the same time period in the prior year due to water restrictions being lifted in July 2007. Sewer income increased due to a more stable three year winter quarter averaging as well as increased water consumption by non-residential water users.
- Water penalty revenues have increased over prior year by \$250,926 primarily due to an increase in water bills of late paying customers and as a result of watering restrictions being lifted.
- Consumption and rate increases for construction water meters have occurred in the current year resulting in an increase of revenues of \$157,613.
- Cellular telephone companies place antennas on city elevated water towers and therefore, the City charges rental fees. These revenues have increased \$26,940 as each individual contract renews and is subject to rate increases.
- Expenses and encumbrances to Datamatic.Com for maintenance parts pertaining to the automated meter reading project have decreased over prior year by \$413,964. The current phase of the project is now complete and replacements are occurring. A new vendor will be utilized beginning in the current fiscal year to install new hardware and software for the automated meter reading project. Encumbrances for these services are \$2,700,000.
- Postage cost for UB mailings has increased by \$30,308 due to an increase in postage rates effective May 12, 2008.
- Water meter purchases are lower than prior year by \$99,384. A new program will be implemented over the next several years that will replace water meters and AMR devices. Therefore, water meter replacements have ceased until this program begins.
- Contractual services are \$79,211 higher in the current year mainly attributable to a \$72,000 contract to dismantle, inspect and repair a pump and motor at Ridgeview Pump Station.
- Payments to North Texas Municipal Water District (NTMWD) for services such as wastewater and pre-treatment, as well as water services, increased over prior year by \$1,553,806 and \$2,027,145 respectively. These increases are the result of an increase in contractual amounts.
- Electricity expenses have increased \$195,712 due to the current summer being much hotter than the prior year.
- Municipal garage charges to maintain water and sewer fleet increased over prior year by \$187,623 due to increased fuel prices.
- Water and Sewer functioning departments have experienced a decrease of \$127,165 in workers compensation claims and related administrative expenses. Beginning in the current fiscal year, these costs are being absorbed in the Property Liability Loss Fund, whereas last fiscal year, claims expenses were allocated to using departments.
- Equipment rentals have decreased due to equipment rented in the prior year to repair a sewer line break at Custer Road and Highway 190 costing \$138,852.
- Payment in lieu of taxes made to the General Fund increased \$859,803 over prior year.
- In the current year, the Pumping Facilities department purchased a new trailer mounted generator for \$29,598 and the Utility District # 3 department purchased a Ford Escape hybrid vehicle costing \$24,599.
- A new imaging processor has been purchased for \$17,181 in the current fiscal year to process utility payments. Additionally, funds for a new kiosk for utility customers to make payments at City Hall have been spent and encumbered in the current fiscal year in the amount of \$63,000.
- Expenses and encumbrances associated with the Environmental Education Complex were incurred last fiscal year in the amount of \$127,855. In the current year, \$9,672 of modifications has been added and services are rendered and encumbered in the current fiscal year in the amount of \$88,392.

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

### SUSTAINABILITY AND ENVIRONMENTAL SERVICES

- Commercial franchise fee revenues increased over prior year by \$161,449. These revenues are based upon commercial tonnage disposed, which has increased over prior year. Additionally, there has been an increase in the number of commercial entities serviced.
- Residential solid waste revenues are \$119,420 higher than prior year primarily due to an increase in rates for use of 95-gallon carts. The rate increased from \$12.75 per month in the prior year to \$13.85 per month in the current year. Approximately 98% of customers utilize the 95-gallon cart.
- Recycling revenues increased over prior year by \$336,831 primarily due to an increase in the market. Due to the nature of the recycling business, the recycling market fluctuates.
- Compost revenues are higher over prior year by \$163,312 primarily due to weather related factors experienced last year. Due to drought conditions in the area, residential and commercial sites did not landscape as much therefore, resulting in lower compost sales. Additionally, new commercial customers are purchasing compost in bulk in the current year.
- Tipping fee revenues increased over prior year by \$75,970 primarily due to an increase in volume of materials brought to the City. 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.
- Overtime charges from the Compost department have increased over prior year by \$44,251. This is primarily due to additional work being done pertaining to the fire at the Melissa Compost Site, as well as the April storm.
- The Sustainability department printed and distributed 75,000 calendars to employees and Plano residents to promote The Live Green in Plano Program as well as collection services provided to residents. The cost of printing and postage totaled \$64,606. In addition, \$11,235 has been spent for 46 Live Green slogan panels to be attached to the City's trash and recycle collection trucks.
- Contracts for the Live Green Expo increased in the current year by \$24,810 as a result of contracting professional services for the planning, coordination and implementation of the 2008 Live Green Expo. These services were not contracted in the prior year. Live Green Expo advertising also increased by \$24,899.
- Payments to NTMWD increased \$738,225 over prior year as payments are based on contractual amounts.
- Municipal garage charges to maintain environmental waste fleet increased over prior year by \$708,695 attributed to increased fuel prices.
- Replacement charges for environmental waste services rolling stock have increased over prior year by \$181,988 due to timing of vehicles received and placed into service.
- Costs for equipment rentals have been incurred in the current year to manage a fire that occurred in October 2007 at the Melissa Compost Site totaling \$111,173.
- A new John Deere Front End Loader with attachments, as well as a truck mounted fork lift, was added to the Compost Operations department in the current year costing \$300,942 and \$42,950, respectively.

### MUNICIPAL DRAINAGE

- Drainage fee revenues have increased \$74,094 primarily due to an increase in commercial accounts serviced as these entities are charged by square footage.
- Personal services increased \$188,894 over prior year primarily due to increased salary and benefit related costs experienced in the current year.
- Reimbursements to the Health department from the Municipal Drainage Fund have decreased \$84,553 due to a full time storm water program administrator position being moved to the Municipal Drainage Fund in the current year. This position was budgeted in the General Fund in the prior year. Although reimbursements have decreased, salary expenses for the Storm Water Drainage department have increased in the Municipal Drainage Fund by \$68,489.
- Due to a larger volume of projects, concrete purchases and encumbrances have increased over prior year by \$55,506. The re-estimate amount budgeted is comparable to prior year's re-estimate.
- Costs for debris hauling services have decreased \$137,052. These costs are shared between

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

Municipal Drainage Operations and Utility Operations. In the current year, Municipal Drainage Operations paid for the 2nd half of the year, while in the prior year, they paid for the 1st half of the year.

- Municipal garage charges to maintain municipal drainage fleet increased over prior year by \$49,622 attributed to increased fuel prices.
- In prior year, a new Ford Escape Hybrid was purchased for the Storm Water Drainage department costing \$24,124.

### CIVIC CENTER

- Inside catering revenues at Plano Centre, Pecan Hollow and Plano Station have increased over prior year by \$88,313, with \$50,000 of this increase attributed to new event business in March of the current year. As a result of the increase in volume and size of events in the current year, alcohol sales, equipment rental and service charge revenues have increased \$46,442, \$14,309 and \$17,142, respectively.
- Alcohol revenues increased over prior year by \$46,442. The increase in alcohol sales is a direct result of an increase in corporate holiday events and one large event increasing sales \$13,000 over prior year.
- Concession revenues increased over prior year by \$138,514 primarily due to the opening of the Tom Muehlenbeck Center in the current year generating revenues of approximately \$113,237.
- Personal services increased \$110,609 over prior year primarily due to increased salary and benefit related costs experienced in the current year.
- Expenses and encumbrances for minor apparatus have increased \$124,009 in the current year mainly due to \$179,592 encumbered for design and build services for the addition to the Plano Centre to be used for storage space. This addition is scheduled to take 90 days to complete. In addition, \$42,668 has been encumbered for new table place settings and silverware and expenses of \$18,879 have been incurred for a new flagpole at the Plano Centre.
- As a result of increased inside catering and concession revenues, rising prices and supplemental fuel charges, food costs have increased \$99,416 over prior year.
- Advertising costs have increased \$75,063 over prior year attributed to an increase in volume of advertising publications as well as increased fees from media providers.
- Expenses and encumbrances for professional services have increased \$199,075 primarily attributed to the increase in volume and size of events held in the current year and \$60,527 for design and enhancements for the new Plano Convention & Visitors Bureau website.
- Payments made in support of cultural arts and historic preservation have increased \$72,289 and \$101,074, respectively, due to increased funding in the current year as compared to prior year's re-estimate.
- Funds totaling \$18,000 have been spent in the current year for consulting and design services to expand the parking lot at Plano Centre. Additionally, funds of \$197,764 have been spent for construction work on the parking lot expansion.
- The Civic Center purchased a new Chevrolet ½ ton pick up in the current year costing \$19,410.
- Funds encumbered in the prior year for a replacement phone system have been spent in the current fiscal year costing \$71,582.

### GOLF COURSE

- Golf revenues are higher than prior year by \$18,644. Rounds recorded in September 2008 are 5,222 compared to 5,381 rounds played in September of prior year. September rounds are down slightly due to the windy, misty weather the weekend of hurricane Ike. Year to date rounds of golf played are recorded at 55,004 compared to 51,254 in prior year. This increase is mainly attributed to more rainy days in the prior year.
- Maintenance parts and supplies have decreased \$9,047 primarily due to last year's purchase of new putting greens and golf green turf covers costing \$14,491.
- Pecan Hollow Golf Course has purchased a new greens mower in the current fiscal year in the amount of \$22,104.
- Replacement charges for the Golf Course increased \$28,403 over prior year due to an increase in

# REPORT NOTES CONTINUED

## SEPTEMBER, 2008

budgeted amounts to repay the equipment replacement fund for equipment purchased in prior years.

### RECREATION REVOLVING

- Recreation revenues increased over prior year by \$378,316 primarily as a result of the Tom Muehlenbeck Center opening in the current fiscal year. Revenues generated year to date at the Tom Muehlenbeck Center are \$367,230 which results in increased costs to pay for class instructors in the amount of \$50,196.
- As an additional part of Recreation Revolving revenues, user fees at the rate of \$4 per resident participant and \$8 per non-resident participant are collected for classes facilitated by the City. User fee revenues increased over prior year by \$70,220 primarily due to the opening of the Tom Muehlenbeck center which has generated \$26,892 in user fees in the current fiscal year.
- Costs for personal services increased \$159,742 primarily due to the opening of the Tom Muehlenbeck Center in November 2007 as well as increased salary and benefit related costs in the current year.
- Expenses and encumbrances for publications have increased \$16,805 attributed to the Tom Muehlenbeck Center opening in November, incurring publications costs of \$16,763 for materials and books for first aid and safety classes offered.
- Expenses and encumbrances for postage of the Leisure Catalogs for the current fiscal year have increased \$7,515, while the overall cost of the catalogs has decreased \$4,641. The Leisure Catalogs increased in pages, printing and distribution to accommodate programs located at the Tom Muehlenbeck Center.

### PROPERTY MANAGEMENT

- Rental revenues for have decreased \$9,018 due to a decrease in tenants at Downtown Center South due to pending sale. In addition, the rent revenue will fluctuate depending on expenses for the individual month.
- Contractual professional services have increased \$7,041 in the current year primarily due to the cost of an appraisal for retail property on 15th street as well as a 5% 3-year contract renewal commission in the amount of \$4,024 for Downtown Center North.
- Contractual repair services have decreased \$49,374 primarily due to expenses in the prior year for work related to parking lot improvements and building repairs at Downtown Center North.

### DOWNTOWN CENTER DEVELOPMENT

- The City has an agreement to share costs affiliated with the Eastside Village. Costs have increased over prior year by \$1,133 primarily due to the City absorbing insurance and tax expenses.

# SECTION 1A

## FINANCIAL SUMMARY



*City of Plano  
Comprehensive Monthly Finance Report*

september  
08



CITY OF PLANO, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE PERIOD ENDED SEPTEMBER 30, 2008

Function/Program Activities General Fund	Expenses/Expenditures		Program Revenues		Net (Expense) Revenue and Changes in Net Assets		Business-type Activities	
	Budget	Re-estimate	Actual/Encumb./ Re-estimate	Budget	Re-estimate	Actual	Re-estimate	Actual
<b>General Fund Activities:</b>								
General government	\$ 844,170	\$ 892,514	\$ 770,590	\$ 863%	\$ 1,381,273	\$ 1,112,552	\$ 1,381,273	\$ 610,683
Administrative services	9,039,063	8,870,671	8,445,891	95.2%	-	-	-	(8,445,891)
Police	63,595,577	61,735,474	60,258,114	97.8%	9,147,793	9,024,383	9,147,793	(51,110,321)
Fire	42,876,116	41,371,877	41,215,977	99.6%	4,125,181	3,897,413	4,125,181	(37,090,796)
Libraries	11,911,444	11,993,344	11,732,148	97.8%	549,577	552,153	549,577	(11,182,571)
Development	21,389,456	21,101,508	18,378,095	87.1%	4,737,189	4,528,596	4,737,189	(13,640,916)
Public services and operations	4,871,749	4,675,588	4,487,830	96.0%	1,105,473	1,075,061	1,105,473	(3,382,357)
Parks and recreation	23,374,955	22,695,548	21,486,664	94.7%	3,687,194	3,069,932	3,687,194	(17,799,470)
Public works	6,106,267	6,205,287	5,937,364	95.7%	266,353	176,805	266,353	(5,671,011)
Other	28,510,930	29,340,544	28,064,904	88.8%	-	203,512	-	(28,064,904)
<b>Total General Fund</b>	<b>212,519,727</b>	<b>208,898,345</b>	<b>198,777,577</b>	<b>95.2%</b>	<b>23,739,396</b>	<b>23,739,396</b>	<b>25,000,033</b>	<b>(173,777,544)</b>
<b>Business-type Activities:</b>								
Water and sewer	76,512,700	76,413,848	80,923,647	105.9%	99,635,887	97,118,474	99,635,887	18,712,250
Sustainability and environ services	21,285,882	21,749,397	23,210,183	106.7%	14,740,891	14,654,583	14,740,891	(8,489,492)
Municipal drainage	2,599,209	2,692,950	2,357,934	87.6%	4,995,385	4,908,476	4,995,385	2,637,451
Civic center	7,838,996	8,125,625	7,124,129	87.7%	2,692,931	2,699,309	2,692,931	(4,431,189)
Municipal golf course	896,915	839,838	823,379	98.0%	846,095	875,000	846,095	22,117
Property management	27,000	42,000	40,738	97.0%	72,588	78,861	72,588	31,630
Recreation revolving	2,931,931	2,976,377	2,876,294	96.6%	3,081,319	2,966,066	3,081,319	205,025
Downtown center development	45,000	46,785	47,918	102.4%	68,128	67,678	68,128	20,210
<b>Total business-type activities</b>	<b>112,137,683</b>	<b>112,887,820</b>	<b>117,404,222</b>	<b>104.8%</b>	<b>123,379,457</b>	<b>123,379,457</b>	<b>123,379,457</b>	<b>8,728,793</b>
<b>Total</b>	<b>\$ 324,657,410</b>	<b>\$ 321,786,165</b>	<b>\$ 316,181,799</b>		<b>\$ 147,117,853</b>	<b>\$ 147,117,853</b>	<b>\$ 151,133,948</b>	<b>(165,048,751)</b>

General Fund	Budget	Re-estimate	Actual	Actual/Encumb./ Re-estimate
General government	\$ 13,329	\$ 220,038	\$ 610,683	124.2%
Administrative services	(9,038,063)	(8,870,671)	(8,445,891)	101.4%
Police	(53,559,346)	(52,711,082)	(51,110,321)	103.2%
Fire	(39,024,969)	(37,374,465)	(37,090,796)	99.5%
Libraries	(11,400,354)	(11,447,191)	(11,182,571)	104.6%
Development	(16,865,770)	(16,572,922)	(13,640,916)	102.8%
Public services and operations	(3,875,944)	(3,600,507)	(3,382,357)	120.1%
Parks and recreation	(20,870,378)	(19,626,616)	(17,799,470)	150.6%
Public works	(6,076,267)	(6,028,492)	(5,671,011)	-
Other	(28,179,624)	(29,137,032)	(28,064,904)	105.3%
<b>Total General Fund</b>	<b>(188,877,386)</b>	<b>(185,148,949)</b>	<b>(173,777,544)</b>	

General Fund	Budget	Re-estimate	Actual	Actual/Encumb./ Re-estimate
Water and sewer	\$ 22,320,172	\$ 20,704,626	\$ 18,712,250	102.6%
Sustainability and environ services	(6,912,514)	(7,093,804)	(8,489,492)	100.6%
Municipal drainage	2,124,489	2,215,526	2,637,451	101.8%
Civic center	(5,287,407)	(5,436,316)	(4,431,189)	100.1%
Municipal golf course	46,135	35,162	22,117	96.7%
Property management	51,861	36,861	31,630	92.0%
Recreation revolving	(29,739)	7,889	205,025	103.2%
Downtown center development	22,278	20,893	20,210	100.7%
<b>Total business-type activities</b>	<b>12,335,675</b>	<b>10,490,637</b>	<b>8,728,793</b>	<b>102.2%</b>
<b>Total</b>	<b>(188,877,386)</b>	<b>(185,148,949)</b>	<b>(173,777,544)</b>	

General Revenues	Budget	Re-estimate	Actual	Actual/Encumb./ Re-estimate
Property taxes	84,547,721	84,917,257	84,669,715	100.8%
Sales taxes	61,181,328	59,193,513	62,227,444	105.1%
Other taxes	1,118,849	1,331,636	1,085,627	81.6%
Hotel/Motel tax	-	-	-	-
Franchise fees	20,388,866	21,576,228	21,724,593	102.9%
Investment income	2,918,908	2,867,498	1,976,442	68.9%
Total general revenues	170,155,672	169,886,132	171,889,821	101.7%
Change in net assets	(18,721,714)	(15,262,817)	(1,893,723)	10.8%
Net assets - beginning	-	-	45,683,660	-
Net assets - ending	-	-	\$ 43,789,937	-

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
 GENERAL FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
<b>Ad valorem tax</b>	2008	\$ 77,467,000	77,641,000	77,594,000	99.9%	99.94
	2007	69,461,000	69,461,000	68,489,000	98.6%	98.60
	2006	61,823,000	61,823,000	61,125,000	98.9%	98.87
<b>Sales tax</b>	2008	61,181,000	59,194,000	62,227,000	105.1%	105.12
	2007	57,606,000	61,181,000	62,514,000	102.2%	102.18
	2006	50,590,000	58,782,000	58,667,000	99.8%	99.80
<b>Other revenue</b>	2008	55,150,000	56,791,000	57,064,000	100.5%	100.48
	2007	53,159,000	54,822,000	54,548,000	99.5%	99.50
	2006	51,140,000	54,826,000	57,653,000	105.2%	105.16
<b>TOTAL REVENUE</b>	2008	193,798,000	193,626,000	196,885,000	101.7%	101.68
	2007	180,226,000	185,464,000	185,551,000	100.0%	100.05
	2006	163,553,000	175,431,000	177,445,000	101.1%	101.15
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>						
<b>Current operating</b>	2008	\$ 210,265,000	205,829,000	196,267,000	95.4%	95.35
	2007	198,280,000	193,756,000	187,021,000	96.5%	96.52
	2006	176,624,000	173,909,000	167,921,000	96.6%	96.56
<b>Capital outlay</b>	2008	2,255,000	3,059,000	2,511,000	82.1%	82.09
	2007	1,466,000	2,077,000	2,838,000	136.6%	136.64
	2006	1,697,000	2,099,000	2,287,000	109.0%	108.96
<b>Total expenditures and encumbrances</b>	2008	212,520,000	208,888,000	198,778,000	95.2%	95.16
	2007	199,746,000	195,833,000	189,859,000	96.9%	96.95
	2006	178,321,000	176,008,000	170,208,000	96.7%	96.70
<b>Excess (deficiency) of revenues over (under) expenditures</b>	2008	(18,722,000)	(15,262,000)	(1,893,000)	-	-
	2007	(19,520,000)	(10,369,000)	(4,308,000)	-	-
	2006	(14,768,000)	(577,000)	7,237,000	-	-
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers in</b>	2008	9,528,000	9,670,000	9,670,000	100.0%	100.00
	2007	9,497,000	9,463,000	9,463,000	100.0%	100.00
	2006	8,645,000	9,572,000	9,572,000	100.0%	100.00
<b>Transfers out</b>	2008	(10,844,000)	(10,810,000)	(11,945,000)	110.5%	110.50
	2007	(11,559,000)	(11,560,000)	(11,560,000)	100.0%	100.00
	2006	(10,240,000)	(10,740,000)	(10,740,000)	100.0%	100.00
<b>NET CHANGE IN FUND BALANCES</b>	2008	(20,038,000)	(16,402,000)	(4,168,000)		
	2007	(21,582,000)	(12,466,000)	(6,405,000)		
	2006	(16,363,000)	(1,745,000)	6,069,000		
<b>FUND BALANCES-BEGINNING</b>	2008			45,684,000		
	2007			48,805,000		
	2006			39,224,000		
<b>FUND BALANCES-ENDING SEPTEMBER 30</b>	2008			41,516,000		
	2007			42,400,000		
	2006			45,293,000		

MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
WATER AND SEWER FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
<b>REVENUES:</b>						
<b>Water and sewer revenue</b>	2008	\$ 96,340,000	94,628,000	97,047,000	102.6%	102.56
	2007	93,434,000	81,485,000	80,170,000	98.4%	98.39
	2006	83,000,000	86,275,000	87,419,000	101.3%	101.33
<b>Other fees and service charges</b>	2008	2,693,000	2,490,000	2,429,000	97.6%	97.55
	2007	2,556,000	2,698,000	2,345,000	86.9%	86.92
	2006	<u>2,360,000</u>	<u>3,087,000</u>	<u>2,981,000</u>	96.6%	96.57
<b>TOTAL REVENUE</b>	2008	99,033,000	97,118,000	99,476,000	102.4%	102.43
	2007	95,990,000	84,183,000	82,515,000	98.0%	98.02
	2006	<u>85,360,000</u>	<u>89,362,000</u>	<u>90,400,000</u>	101.2%	101.16
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2008	1,245,000	1,324,000	218,000	16.5%	16.47
	2007	80,000	397,000	149,000	37.5%	37.53
	2006	70,000	1,927,000	501,000	26.0%	26.00
<b>Other expenses &amp; encumbrances</b>	2008	75,268,000	75,090,000	80,706,000	107.5%	107.48
	2007	72,761,000	71,522,000	68,573,000	95.9%	95.88
	2006	<u>67,431,000</u>	<u>68,768,000</u>	<u>68,322,000</u>	99.4%	99.35
<b>Total expenses and encumbrances</b>	2008	76,513,000	76,414,000	80,924,000	105.9%	105.90
	2007	72,841,000	71,919,000	68,722,000	95.6%	95.55
	2006	<u>67,501,000</u>	<u>70,695,000</u>	<u>68,823,000</u>	97.4%	97.35
<b>Excess (deficiency) of revenues over (under) expenses</b>	2008	22,520,000	20,704,000	18,552,000	-	-
	2007	23,149,000	12,264,000	13,793,000	-	-
	2006	17,859,000	18,667,000	21,577,000	-	-
<b>TRANSFERS IN (OUT)</b>						
<b>Transfers in</b>	2008	255,000	255,000	255,000	100.0%	100.00
	2007	268,000	292,000	292,000	100.0%	100.00
	2006	230,000	333,000	333,000	100.0%	100.00
<b>Transfers out</b>	2008	(21,795,000)	(21,910,000)	(21,910,000)	100.0%	100.00
	2007	(21,257,000)	(26,532,000)	(26,532,000)	100.0%	100.00
	2006	<u>(19,439,000)</u>	<u>(20,890,000)</u>	<u>(20,890,000)</u>	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2008	\$ 980,000	(951,000)	(3,103,000)		
	2007	2,160,000	(13,976,000)	(12,447,000)		
	2006	(1,350,000)	(1,890,000)	1,020,000		
<b>TOTAL NET ASSETS-BEGINNING</b>	2008			315,706,000		
	2007			324,871,000		
	2006			<u>317,131,000</u>		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2008			312,603,000		
	2007			312,424,000		
	2006			<u>318,151,000</u>		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
 SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
<b>Commerical solid waste franchise</b>	2008	\$ 6,352,000	6,422,000	6,421,000	100.0%	99.98
	2007	5,901,000	6,267,000	6,260,000	99.9%	99.89
	2006	5,307,000	5,783,000	5,877,000	101.6%	101.63
<b>Refuse collection revenue</b>	2008	12,273,000	12,734,000	12,929,000	101.5%	101.53
	2007	12,078,000	12,189,000	12,406,000	101.8%	101.78
	2006	11,106,000	11,263,000	11,461,000	101.8%	101.76
<b>Other fees and service charges</b>	2008	2,100,000	1,920,000	1,820,000	94.8%	94.79
	2007	1,545,000	1,627,000	1,622,000	99.7%	99.69
	2006	1,367,000	1,393,000	1,316,000	94.5%	94.47
<b>TOTAL REVENUE</b>	2008	20,725,000	21,076,000	21,170,000	100.4%	100.45
	2007	19,524,000	20,083,000	20,288,000	101.0%	101.02
	2006	17,780,000	18,439,000	18,654,000	101.2%	101.17
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2008	142,000	480,000	375,000	78.1%	78.13
	2007	312,000	460,000	132,000	28.7%	28.70
	2006	532,000	880,000	787,000	89.4%	89.43
<b>Other expenses &amp; encumbrances</b>	2008	21,144,000	21,268,000	22,836,000	107.4%	107.37
	2007	19,736,000	19,464,000	20,866,000	107.2%	107.20
	2006	18,219,000	18,366,000	18,465,000	100.5%	100.54
<b>Total expenses and encumbrances</b>	2008	21,286,000	21,748,000	23,211,000	106.7%	106.73
	2007	20,048,000	19,924,000	20,998,000	105.4%	105.39
	2006	18,751,000	19,246,000	19,252,000	100.0%	100.03
<b>Excess (deficiency) of revenues over (under) expenses</b>	2008	(561,000)	(672,000)	(2,041,000)	-	-
	2007	(524,000)	159,000	(710,000)	-	-
	2006	(971,000)	(807,000)	(598,000)	-	-
<b>TRANSFERS IN (OUT)</b>						
<b>Transfers in</b>	2008	100,000	100,000	100,000	100.0%	100.00
	2007	85,000	85,000	85,000	100.0%	100.00
	2006	-	-	-	-	-
<b>Transfers out</b>	2008	-	-	-	-	-
	2007	-	-	-	-	-
	2006	-	-	-	-	-
<b>CHANGE IN NET ASSETS</b>	2008	\$ (461,000)	(572,000)	(1,941,000)		
	2007	(439,000)	244,000	(625,000)		
	2006	(971,000)	(807,000)	(598,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2008			2,308,000		
	2007			1,759,000		
	2006			2,578,000		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2008			367,000		
	2007			1,134,000		
	2006			1,980,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
 MUNICIPAL DRAINAGE FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
<b>REVENUES:</b>						
<b>Fees and service charges</b>	2008	\$ 4,724,000	4,908,000	4,983,000	101.5%	101.53
	2007	4,700,000	4,700,000	4,899,000	104.2%	104.23
	2006	4,812,000	4,677,000	4,895,000	104.7%	104.66
<b>Miscellaneous revenue</b>	2008	125,000	175,000	176,000	100.6%	100.57
	2007	109,000	145,000	228,000	157.2%	157.24
	2006	47,000	112,000	151,000	134.8%	134.82
<b>TOTAL REVENUE</b>	2008	4,849,000	5,083,000	5,159,000	101.5%	101.50
	2007	4,809,000	4,845,000	5,127,000	105.8%	105.82
	2006	4,859,000	4,789,000	5,046,000	105.4%	105.37
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
<b>Capital outlay</b>	2008	-	54,000	-	-	-
	2007	28,000	28,000	25,000	89.3%	89.29
	2006	27,000	52,000	105,000	201.9%	201.92
<b>Other expenses &amp; encumbrances</b>	2008	2,599,000	2,639,000	2,358,000	89.4%	89.35
	2007	2,702,000	2,473,000	2,121,000	85.8%	85.77
	2006	2,581,000	2,366,000	2,065,000	87.3%	87.28
<b>Total expenses and encumbrances</b>	2008	2,599,000	2,693,000	2,358,000	87.6%	87.56
	2007	2,730,000	2,501,000	2,146,000	85.8%	85.81
	2006	2,608,000	2,418,000	2,170,000	89.7%	89.74
<b>Excess (deficiency) of revenues over (under) expenses</b>	2008	2,250,000	2,390,000	2,801,000	-	-
	2007	2,079,000	2,344,000	2,981,000	-	-
	2006	2,251,000	2,371,000	2,876,000	-	-
<b>TRANSFERS OUT</b>						
<b>Operating transfers in</b>	2008	-	-	-	-	-
	2007	-	-	-	-	-
	2006	-	-	-	-	-
<b>Operating transfers out</b>	2008	(2,691,000)	(2,766,000)	(2,766,000)	100.0%	100.00
	2007	(2,539,000)	(2,603,000)	(2,603,000)	100.0%	100.00
	2006	(2,421,000)	(2,412,000)	(2,412,000)	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2008	(441,000)	(376,000)	35,000		
	2007	(460,000)	(259,000)	378,000		
	2006	(170,000)	(41,000)	464,000		
<b>TOTAL NET ASSETS-BEGINNING</b>	2008			21,106,000		
	2007			20,754,000		
	2006			17,924,000		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2008			21,141,000		
	2007			21,132,000		
	2006			18,388,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
 NONMAJOR BUSINESS-TYPE FUNDS

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
<b>REVENUES:</b>						
Hotel/motel tax	2008	\$ 4,518,000	4,774,000	4,435,000	92.9%	92.90
	2007	4,009,000	4,408,000	4,194,000	95.1%	95.15
	2006	3,411,000	3,911,000	4,416,000	112.9%	112.91
Other revenue	2008	6,695,000	6,957,000	6,969,000	100.2%	100.17
	2007	6,324,000	6,312,000	6,596,000	104.5%	104.50
	2006	6,071,000	6,094,000	6,289,000	103.2%	103.20
<b>TOTAL REVENUE</b>	2008	11,213,000	11,731,000	11,404,000	97.2%	97.21
	2007	10,333,000	10,720,000	10,790,000	100.7%	100.65
	2006	9,482,000	10,005,000	10,705,000	107.0%	107.00
<b>EXPENSES &amp; ENCUMBRANCES:</b>						
Capital outlay	2008	81,000	112,000	343,000	306.3%	306.25
	2007	52,000	78,000	343,000	439.7%	439.74
	2006	5,000	11,000	53,000	481.8%	481.82
Other expenses & encumbrances	2008	11,659,000	11,921,000	10,569,000	88.7%	88.66
	2007	10,489,000	10,720,000	9,197,000	85.8%	85.79
	2006	9,541,000	9,897,000	8,551,000	86.4%	86.40
<b>Total expenses and encumbrances</b>	2008	11,740,000	12,033,000	10,912,000	90.7%	90.68
	2007	10,541,000	10,798,000	9,540,000	88.3%	88.35
	2006	9,546,000	9,908,000	8,604,000	86.8%	86.84
<b>Excess (deficiency) of Revenues over (under) expenses</b>	2008	(527,000)	(302,000)	492,000	-	-
	2007	(208,000)	(78,000)	1,250,000	-	-
	2006	(64,000)	97,000	2,101,000	-	-
<b>TRANSFERS OUT:</b>						
Operating transfers out	2008	(1,120,000)	(1,147,000)	(1,147,000)	100.0%	100.00
	2007	(651,000)	(669,000)	(669,000)	100.0%	100.00
	2006	(538,000)	(573,000)	(573,000)	100.0%	100.00
<b>CHANGE IN NET ASSETS</b>	2008	(1,647,000)	(1,449,000)	(655,000)		
	2007	(859,000)	(747,000)	581,000		
	2006	(602,000)	(476,000)	1,528,000		
<b>TOTAL NET ASSETS-BEGINNING</b>	2008			13,468,000		
	2007			12,926,000		
	2006			11,317,000		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>	2008			12,813,000		
	2007			13,507,000		
	2006			12,845,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006  
 ECONOMIC DEVELOPMENT FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
<b>REVENUES:</b>						
Miscellaneous revenue	2008	\$ 185,000	361,000	362,000	100.3%	100.28
	2007	-	210,000	324,000	154.3%	154.29
	2006	-	-	58,000	-	-
<b>EXPENSES &amp; ENCUMBRANCES</b>						
Personal services	2008	551,000	535,000	558,000	104.3%	104.30
	2007	529,000	527,000	524,000	99.4%	99.43
	2006	528,000	449,000	462,000	102.9%	102.90
Materials and supplies	2008	24,000	26,000	21,000	80.8%	80.77
	2007	26,000	50,000	46,000	92.0%	92.00
	2006	23,000	58,000	39,000	67.2%	67.24
Contractual / professional and other	2008	6,275,000	12,015,000	1,453,000	12.1%	12.09
	2007	6,276,000	6,334,000	580,000	9.2%	9.16
	2006	183,000	233,000	221,000	94.8%	94.85
Capital outlay	2008	-	-	-	-	-
	2007	-	7,000	7,000	100.0%	100.00
	2006	-	-	-	-	-
Total Expenses and Encumbrances	2008	6,850,000	12,576,000	2,032,000	16.2%	16.16
	2007	6,831,000	6,918,000	1,157,000	16.7%	16.72
	2006	734,000	740,000	722,000	97.6%	97.57
Excess (Deficiency) of Revenues Over (Under) Expenses	2008	(6,665,000)	(12,215,000)	(1,670,000)	-	-
	2007	(6,831,000)	(6,708,000)	(833,000)	-	-
	2006	(734,000)	(740,000)	(664,000)	-	-
<b>TRANSFERS IN</b>						
Operating transfers in	2008	6,850,000	6,850,000	6,985,000	102.0%	101.97
	2007	6,831,000	6,918,000	6,918,000	100.0%	100.00
	2006	734,000	740,000	612,000	82.7%	82.70
<b>CHANGE IN NET ASSETS</b>						
	2008	185,000	(5,365,000)	5,315,000		
	2007	-	210,000	6,085,000		
	2006	-	-	(52,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>						
	2008			6,941,000		
	2007			1,030,000		
	2006			885,000		
<b>TOTAL NET ASSETS-ENDING SEPTEMBER 30</b>						
	2008			12,256,000		
	2007			7,115,000		
	2006			833,000		

# EQUITY IN TREASURY POOL

## SEPTEMBER 2008

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/08	TOTAL 10/01/07	TOTAL 9/30/07
<b>GENERAL FUND:</b>						
01	General	\$ 22,000	41,710,000	41,732,000	39,348,000	38,381,000
77	Payroll	-	1,949,000	1,949,000	1,894,000	1,894,000
24	City Store	-	10,000	10,000	9,000	9,000
		<u>22,000</u>	<u>43,669,000</u>	<u>43,691,000</u>	<u>41,251,000</u>	<u>40,284,000</u>
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	5,484,000	5,484,000	4,675,000	4,675,000
		<u>-</u>	<u>5,484,000</u>	<u>5,484,000</u>	<u>4,675,000</u>	<u>4,675,000</u>
<b>CAPITAL PROJECTS:</b>						
22	Recreation Center Facilities	-	579,000	579,000	523,000	471,000
23	Street Enhancement	-	1,629,000	1,629,000	1,507,000	1,417,000
25	1991 Police & Courts Facility	-	1,260,000	1,260,000	1,653,000	1,533,000
27	1991 Library Facility	-	864,000	864,000	637,000	366,000
28	1991 Fire Facility	-	2,276,000	2,276,000	1,943,000	1,344,000
29	Technology Improvements	-	746,000	746,000	252,000	93,000
31	Municipal Facilities	-	441,000	441,000	414,000	404,000
32	Park Improvements	-	5,735,000	5,735,000	4,737,000	4,428,000
33	Street & Drainage Improvement	-	4,779,000	4,779,000	2,454,000	2,310,000
35	Capital Reserve	-	39,463,000	39,463,000	36,993,000	36,952,000
38	DART L.A.P.	-	761,000	761,000	732,000	732,000
39	Spring Creekwalk	-	23,000	23,000	23,000	23,000
52	Park Service Areas	-	5,804,000	5,804,000	5,573,000	5,573,000
53	Creative & Performing Arts	-	2,185,000	2,185,000	2,009,000	1,831,000
54	Animal Control Facilities	-	336,000	336,000	249,000	207,000
59	Service Center	-	131,000	131,000	126,000	126,000
60	Joint Use Facilities	-	628,000	628,000	573,000	564,000
85	Public Arts	-	116,000	116,000	99,000	16,000
110	G.O. Bond Clearing - 1999	-	343,000	343,000	519,000	579,000
190	G.O. Bond Clearing - 2000	-	3,641,000	3,641,000	3,641,000	3,849,000
230	Tax Notes Clearing - 2001	-	1,343,000	1,343,000	2,231,000	2,471,000
240	G.O. Bond Clearing - 2001-A	-	182,000	182,000	182,000	193,000
250	Tax Notes Clearing - 2001-A	-	158,000	158,000	158,000	179,000
270	G.O. Bond Refund/Clearing - 2003	-	137,000	137,000	1,183,000	1,329,000
310	G.O. Bond Refund/Clearing - 2005	-	-	-	1,000,000	983,000
093	G.O. Bond Clearing - 2006	-	-	-	1,806,000	2,611,000
089	C.O. Bond Clearing - 2006	-	269,000	269,000	371,000	454,000
102	G.O. Bond Clearing - 2007	-	9,664,000	9,664,000	27,382,000	27,995,000
105	Tax Notes Clearing - 2007	-	555,000	555,000	6,992,000	7,150,000
082	G.O. Bond Clearing - 2008	-	34,778,000	34,778,000	-	-
083	Tax Notes Clearing - 2008	-	17,207,000	17,207,000	-	-
		<u>-</u>	<u>136,033,000</u>	<u>136,033,000</u>	<u>105,962,000</u>	<u>106,183,000</u>
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	281,000	281,000	236,000	236,000
34	Sewer CIP	-	8,134,000	8,134,000	9,218,000	9,218,000
36	Water CIP	-	5,531,000	5,531,000	5,121,000	5,134,000
37	Downtown Center Development	-	119,000	119,000	95,000	95,000
41	Water & Sewer - Operating	239,000	2,989,000	3,228,000	(7,614,000)	(7,392,000)
42	Water & Sewer - Debt Service	-	207,000	207,000	641,000	641,000
43	Municipal Drainage - Debt Service	-	3,288,000	3,288,000	2,805,000	2,805,000
44	W & S Impact Fees Clearing	-	3,293,000	3,293,000	2,731,000	2,731,000
45	Sustainability & Environmental Services	56,000	721,000	777,000	1,019,000	1,075,000
46	Convention & Tourism	4,000	4,244,000	4,248,000	4,172,000	4,186,000
81	Friends of Plano Centre	-	4,000	4,000	4,000	4,000
47	Municipal Drainage	18,000	4,330,000	4,348,000	4,189,000	4,188,000
48	Municipal Golf Course	-	139,000	139,000	165,000	160,000
49	Property Management	-	440,000	440,000	386,000	386,000
51	Recreation Revolving	-	1,412,000	1,412,000	1,095,000	1,120,000
104	Municipal Drain Bond Clearing-1996	-	180,000	180,000	173,000	173,000
320	Municipal Drain Rev Bond Clearing - 2005	-	152,000	152,000	530,000	530,000
094	Municipal Drain Rev Bond Clearing - 2006	-	164,000	164,000	1,545,000	1,545,000
330	Municipal Drain Rev Bond Clearing - 2007	-	2,604,000	2,604,000	2,914,000	2,914,000
340	Municipal Drain Rev Bond Clearing - 2008	-	2,091,000	2,091,000	-	-
		<u>317,000</u>	<u>40,323,000</u>	<u>40,640,000</u>	<u>29,425,000</u>	<u>29,749,000</u>

# EQUITY IN TREASURY POOL

## SEPTEMBER 2008

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/08	TOTAL 10/01/07	TOTAL 9/30/07
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	185,000	185,000	22,000	22,000
4	TIF-Mall	-	-	-	50,000	50,000
5	TIF-East Side	-	6,002,000	6,002,000	7,789,000	7,788,000
11	LLEBG-Police Grant	-	26,000	26,000	123,000	123,000
12	Criminal Investigation	-	989,000	989,000	1,009,000	1,040,000
13	Grant	-	(69,000)	(69,000)	-	(666,000)
14	Wireline Fees	-	399,000	399,000	364,000	364,000
15	Judicial Efficiency	-	118,000	118,000	113,000	113,000
16	Industrial	-	18,000	18,000	17,000	17,000
17	Intergovernmental	-	370,000	370,000	491,000	490,000
18	Government Access/CATV	-	431,000	431,000	571,000	569,000
19	Teen Court Program	-	46,000	46,000	40,000	40,000
20	Municipal Courts Technology	-	1,538,000	1,538,000	1,412,000	1,409,000
55	Municipal Court-Building Security Fees	-	1,328,000	1,328,000	1,244,000	1,242,000
56	911 Reserve Fund	-	8,462,000	8,462,000	7,121,000	7,121,000
57	State Library Grants	-	(53,000)	(53,000)	23,000	23,000
67	Disaster Relief	-	1,114,000	1,114,000	1,141,000	1,147,000
68	Animal Shelter Donations	-	180,000	180,000	125,000	125,000
73	Memorial Library	-	378,000	378,000	192,000	192,000
86	Juvenile Case Manager	-	167,000	167,000	136,000	135,000
87	Traffic Safety	-	1,213,000	1,213,000	665,000	665,000
88	Child Safety	-	827,000	827,000	679,000	932,000
		-	23,669,000	23,669,000	23,327,000	22,941,000
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	1,718,000	1,718,000	1,593,000	1,773,000
9	Technology Infrastructure	-	(108,000)	(108,000)	4,087,000	4,067,000
58	PC Replacement	-	2,024,000	2,024,000	1,568,000	1,568,000
61	Equipment Maintenance	-	(4,201,000)	(4,201,000)	(4,933,000)	(5,119,000)
62	Information Technology	-	3,261,000	3,261,000	69,000	651,000
63	Office Services	-	(277,000)	(277,000)	(237,000)	(256,000)
64	Warehouse	-	238,000	238,000	207,000	207,000
65	Property/Liability Loss	-	5,629,000	5,629,000	7,156,000	7,377,000
66	Technology Services	-	12,786,000	12,786,000	11,617,000	11,471,000
71	Equipment Replacement	-	9,898,000	9,898,000	11,371,000	11,915,000
78	Health Claims	-	7,943,000	7,943,000	27,113,000	27,113,000
79	Parkway Service Ctr. Expansion	-	(28,000)	(28,000)	(28,000)	(29,000)
		-	38,883,000	38,883,000	59,583,000	60,738,000
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	57,000	57,000	52,000	52,000
8	Library Training Lab	-	5,000	5,000	6,000	6,000
69	Collin County Seized Assets	-	263,000	263,000	295,000	295,000
74	Developers' Escrow	-	4,185,000	4,185,000	4,112,000	4,112,000
75	Plano Economic Development Trust	-	683,000	683,000	-	-
76	Economic Development	-	11,727,000	11,727,000	7,228,000	7,228,000
84	Rebate	-	1,017,000	1,017,000	1,152,000	1,152,000
		-	17,937,000	17,937,000	12,845,000	12,845,000
<b>TOTAL</b>		\$ 339,000	305,998,000	306,337,000	277,068,000	277,415,000
		<b>CASH</b>	<b>TRUST INVESTMENTS</b>	<b>TOTAL 9/30/08</b>	<b>TOTAL 10/01/07</b>	<b>TOTAL 9/30/07</b>
<b>TRUST FUNDS</b>						
42	Water & Sewer Reserve	-	-	-	-	-
72	Retirement Security Plan	-	70,000	70,000	70,007,000	58,403,000
91	115 Trust	-	23,000,000	23,000,000	-	-
<b>TOTAL TRUST FUNDS</b>		\$ -	23,070,000	23,070,000	70,007,000	58,403,000

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 September 30, 2008 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	28,799,000
Local Government Investment Pool	232,954,000
Federal Securities	26,934,000
Certificates of Deposit	16,500,000
Fair Value Adjustment	196,000
Interest Receivable	615,000
	<u>305,998,000</u>

# HEALTH CLAIMS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008 AND 2007

	6 month			4 month			1 month			Year to Date		
	FY 07-08 Oct-March	FY 06-07 Oct-March	Variance Favorable (Unfavorable)	FY 07-08 April-August	FY 06-07 April-August	Variance Favorable (Unfavorable)	FY 07-08 September	FY 06-07 September	Variance Favorable (Unfavorable)	FY 07-08 Total	FY 06-07 Total	Variance Favorable (Unfavorable)
<b>Health Claims Fund</b>												
<b>Revenues</b>												
4771 Employees Health Ins. Contributions	\$ 1,400,000	\$ 1,145,000	255,000	\$ 1,263,000	\$ 978,000	285,000	\$ 251,000	\$ 197,000	54,000	\$ 2,914,000	\$ 2,320,000	594,000
4772 Employers Health Ins. Contributions	9,660,000	9,945,000	(285,000)	7,753,000	8,672,000	(919,000)	1,549,000	1,752,000	(203,000)	18,962,000	20,369,000	(1,407,000)
4772.RET Contributions for Retirees	354,000	275,000	79,000	314,000	252,000	62,000	41,000	51,000	(10,000)	709,000	578,000	131,000
4773 Cobra Insurance Receipts	33,000	14,000	19,000	19,000	20,000	(1,000)	10,000	4,000	6,000	62,000	38,000	24,000
4775 Retiree Insurance Receipts	233,000	205,000	28,000	187,000	173,000	14,000	51,000	49,000	2,000	471,000	427,000	44,000
4779 Plano Housing Authority	-	19,000	(19,000)	-	-	-	-	-	-	-	19,000	(19,000)
4999 Miscellaneous Revenue	-	-	-	-	69,000	(69,000)	-	-	-	-	69,000	(69,000)
4901 Interest	719,000	572,000	147,000	154,000	477,000	(323,000)	7,000	239,000	(232,000)	880,000	1,288,000	(408,000)
<b>Total Revenues</b>	<b>12,399,000</b>	<b>12,175,000</b>	<b>224,000</b>	<b>9,690,000</b>	<b>10,641,000</b>	<b>(951,000)</b>	<b>1,909,000</b>	<b>2,292,000</b>	<b>(383,000)</b>	<b>23,998,000</b>	<b>25,108,000</b>	<b>(1,110,000)</b>
<b>Expenses</b>												
6305 Insurance	702,000	715,000	13,000	582,000	588,000	6,000	116,000	118,000	2,000	1,400,000	1,421,000	21,000
6312 Contracts- Professional Svc.	108,000	150,000	42,000	55,000	35,000	(20,000)	41,000	75,000	34,000	204,000	260,000	56,000
6319 Contracts- Other	503,000	583,000	80,000	490,000	492,000	2,000	141,000	117,000	(24,000)	1,134,000	1,192,000	58,000
6463 Health Claims Paid Reinsurance	(507,000)	(23,000)	484,000	(71,000)	(16,000)	55,000	740,000	87,000	(653,000)	162,000	48,000	(114,000)
6463.SCR Health Claims - Prescription	1,535,000	1,314,000	(221,000)	1,269,000	1,272,000	3,000	272,000	301,000	29,000	3,076,000	2,887,000	(189,000)
6463.7539 Health Claims Paid -UHC	6,552,000	5,638,000	(914,000)	6,838,000	4,704,000	(2,134,000)	1,431,000	879,000	(552,000)	14,821,000	11,221,000	(3,600,000)
6464 Cobra Insurance Paid	3,000	2,000	(1,000)	2,000	2,000	-	-	1,000	1,000	5,000	5,000	-
6466 Retiree Insurance Paid	59,000	56,000	(3,000)	35,000	53,000	18,000	8,000	11,000	3,000	102,000	120,000	18,000
6466.MEDICARE Retiree Insurance Paid- Medicare	57,000	-	(57,000)	111,000	-	(111,000)	-	-	-	168,000	-	(168,000)
6469 Plano Housing Authority	-	2,000	2,000	-	-	-	-	-	-	-	2,000	2,000
<b>Total Expenses</b>	<b>9,012,000</b>	<b>8,437,000</b>	<b>(575,000)</b>	<b>9,311,000</b>	<b>7,130,000</b>	<b>(2,181,000)</b>	<b>2,749,000</b>	<b>1,589,000</b>	<b>(1,160,000)</b>	<b>21,072,000</b>	<b>17,156,000</b>	<b>(3,916,000)</b>
<b>Transfers Out</b>												
Transfers Out	15,500,000	-	(15,500,000)	7,500,000	-	(7,500,000)	-	-	-	23,000,000	-	(23,000,000)
<b>Net increase (decrease)</b>	<b>\$(12,113,000)</b>	<b>\$ 3,738,000</b>	<b>(15,851,000)</b>	<b>(7,121,000)</b>	<b>3,511,000</b>	<b>(10,632,000)</b>	<b>(840,000)</b>	<b>703,000</b>	<b>(1,543,000)</b>	<b>\$(20,074,000)</b>	<b>\$ 7,952,000</b>	<b>(28,026,000)</b>
<b>Health Claims Fund Balance - Cumulative</b>	<b>\$ 11,940,000</b>	<b>\$ 19,841,000</b>	<b>(7,901,000)</b>	<b>\$ 4,821,000</b>	<b>\$ 23,351,000</b>	<b>(18,530,000)</b>	<b>\$ 3,980,000</b>	<b>\$ 24,054,000</b>	<b>(20,074,000)</b>			

## ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2008, 2007, AND 2006

### PROPERTY LIABILITY LOSS FUND

	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
Claims Paid per General Ledger	\$ 1,049,000	1,108,000	1,268,000
Net Judgments/Damages/Attorney Fees	1,143,000	681,000	1,654,000
<b>Total Expenses</b>	<b>\$ 2,192,000</b>	<b>1,789,000</b>	<b>2,922,000</b>

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

<u>Project Description</u>	Construction Start (Est.) Complete (Est.)	2007-08 Budget (thousands)	Total Project Budget (thousands)	Inception to Date Cost (thousands)	Encumbrances (thousands)	Comments:
<u>14<sup>th</sup> STREET – K Avenue to Ridgewood</u>	06/09 03/10	5,580	8,080	328	331	65% engineering design plans are being reviewed by staff.
<u>15<sup>th</sup> STREET – G Avenue to I Avenue</u>	02/07 10/08	100	2,005	2,926	20	All street pavement is done. Contractor is waiting for Oncor to remove power poles to complete the work. All lanes are open for traffic.
<u>15<sup>th</sup> STREET – G Avenue to US 75</u>	01/10 11/10	400	1,954	59	196	Engineering design has started.
<u>15<sup>th</sup> STREET AND MISCELLANEOUS DRAINAGE IMPROVEMENTS</u>	03/08 12/08	1,750	1,900	1,247	586	Construction is finishing on the south side of 15th Street between Alma and US 75. Contractor is installing pipe west of Alma on the north side.
<u>ALMA – Spicewood to Rowlett Creek</u>	11/08 07/09	1,100	1,210	123	9	The construction project is set for award at the October 13th City Council meeting.
<u>ALMA &amp; PARKER DRAINAGE</u>	12/08 06/09	1,227	1,347	91	23	Design is proceeding. Second submittal plans were reviewed by City staff and returned to the consultant for correction.
<u>BAFFIN BAY AND MORTON VALE</u>	03/09 09/09	90	841	75	29	Design is underway. Preliminary plans have been reviewed by City staff and returned to the consultant for revision.
<u>CHAPARRAL – Avenue K to East City Limits</u>	03/09 10/09	997	2,212	142	97	Reviewed plans have been sent to consultant.
<u>COMMUNICATIONS Parker to Spring Creek Parkway</u>	12/08 08/09	2,550	2,745	318	17	Final plans are complete. The project will be scheduled for bidding in the near future. Right of way activity is underway.
<u>COMMUNICATIONS Spring Creek to Tennyson</u>	06/09 06/10	2,440	3,710	185	62	Pre-final plans have been reviewed by City staff and returned to the consultant for correction. 404 Environmental issue being evaluated. Right of way negotiations underway.
<u>CUSTER GROUND STORAGE TANKS</u>	11/08 09/09	-	3,530	-	7	The construction project is set for award at the October 13th City Council meeting.
<u>DALLAS NORTH TRUNK SEWER III – Pittman Creek to Custer</u>	06/07 10/08	-	2,040	1,504	59	Construction is complete, waiting for grass to be established.
<u>HEADQUARTERS – Preston to Parkwood</u>	03/08 09/08	700	1,072	829	111	Final walk through was on Sept. 11th. Punch list remains.
<u>INDEPENDENCE- MCDERMOTT TO SH 121</u>	12/08 07/09	1,500	1,600	83	18	Final plans have been received and the construction project will be put out for bid in October.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

<u>Project Description</u>	<u>Construction Start (Est.) Complete (Est.)</u>	<u>2007-08 Budget (thousands)</u>	<u>Total Project Budget (thousands)</u>	<u>Inception to Date Cost (thousands)</u>	<u>Encumbrances (thousands)</u>	<u>Comments:</u>
<u>INTERSECTION IMPROVEMENTS 2004</u>	09/08 06/09	35	912	522	98	Coit at Legacy: ROW acquisition underway. Notice to proceed with construction was issued April 25th. Utility adjustments are delaying construction start. Jupiter/Park/Parker/Independence: Final plans are complete. Project will be scheduled for bidding after right of way acquisition is completed.
<u>INTERSECTION IMPROVEMENTS – 2005</u>	07/07 09/08	405	1,038	959	45	All locations are complete and opened to traffic. Only minor items and grassing remain.
<u>INTERSECTION IMPROVEMENTS - JUPITER/PLANO PARKWAY</u>	09/08 03/09	550	873	238	677	Construction started September 22nd.
<u>INTERSECTION IMPROVEMENTS – Preston and Legacy</u>	04/09 11/09	100	2,504	334	90	Schematic approved. MAPOs sent to TXDOT. Environmental Categorical Exclusion awaiting TxDot Austin approval. City staff, consultants and TxDOT met to discuss common signing. 95% engineering plans have been submitted to TXDOT.
<u>INTERSECTION IMPROVEMENTS - PRESTON/PLANO PARKWAY</u>	01/10 09/10	31	2,190	172	118	Consultant is currently addressing comments from TxDOT/Austin on the Schematics and CATEX/Environmental Report.
<u>JUPITER ELEVATED TANK REPAINT</u>	11/08 05/09	-	425	25	4	Contract awarded to Tank Pro at September 22nd Council meeting. Work scheduled to start on November 1st.
<u>MAPLESHADE LIFT STATION</u>	01/09 11/09	-	2,000	-	-	Preliminary lift station plans have been reviewed.
<u>MARSH LANE – Plano Parkway to Parker</u>	3/09 9/09	-	405	15	45	Engineering design is underway.
<u>MCDERMOTT – Coit To Ohio</u>	01/09 11/09	3,155	4,086	367	7	TXDOT funding is not currently available for construction. We are proceeding with a City of Plano bid package to construct the Robinson@McDermott intersection.
<u>MCDERMOTT At ROBINSON</u>	01/09 08/09	-	500			Preparing contract with Half Assoc. for construction plan revisions to construct intersection.
<u>P AVENUE, 18<sup>TH</sup> STREET &amp; BELLE VIEW ADDITION</u>	03/09 12/09	130	985	174	26	Design is underway by R-Delta Engineers. Sidewalk survey has been completed. The City will not construct additional sidewalks. 90% plans are being reviewed by staff.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

<u>Project Description</u>	<u>Construction Start (Est.) Complete (Est.)</u>	<u>2007-08 Budget (thousands)</u>	<u>Total Project Budget (thousands)</u>	<u>Inception to Date Cost (thousands)</u>	<u>Encumbrances (thousands)</u>	<u>Comments:</u>
<u>PARKER ROAD – K Ave. to Raton Lane</u>	07/07 01/09	2,792	4,420	2,903	1,899	Construction is underway. Roadway widening on the north side of Parker from K Avenue to east of P Avenue is complete. Reconstruction on the south side is underway and near complete.
<u>PARKWOOD BOULEVARD - Park Boulevard to Spring Creek Parkway</u>	01/08 12/08	4,100	5,300	3,023	1,899	Excavation and utilities are complete on the new pavement portion north of Windhaven. All main lane paving is completed. Right turn lanes and patches are still under construction.
<u>PLANO PARKWAY WIDENING - Midway to West City Limits</u>	02/09 11/09	100	1,200	116	13	Plano Parkway will be widened from four to six lanes and the intersection at Marsh Lane will be improved. The consultant's 3rd submittal has been reviewed and sent back for revisions. Work on purchase of easements in progress.
<u>RAILROAD CROSSINGS –Quiet Zones</u>	09/08 12/08	-	1,197	770	482	Pre-construction meeting held August 29th.
<u>RASOR BOULEVARD - Ohio to SH 121</u>	03/09 12/09	2,035	3,724	333	21	100% plans are being reviewed by staff. Project is being held for funding agreement.
<u>RIDGEVIEW – Independence to Coit</u>	01/09 09/09	1,800	2,080	114	26	Final plans have been reviewed and sent back for revisions.
<u>SH 121 WATER LINE – Spring Creek Parkway to Dallas North Tollway</u>	10/08 02/09	200	615	51	10	Construction contract awarded at August 25th City Council meeting.
<u>SHILOH PUMP STATION</u>	11/09 05/10	80	1,680	143	9	Design has started. Project will be delayed until 2009.
<u>SPRING CREEK PARKWAY AT COIT ROAD INTERSECTION IMPROVEMENTS</u>	01/10 09/10	-	450	176	140	The schematic plan and environmental report were submitted to TxDOT for review. TxDOT review comments for the environmental report are being addressed by the consultant. Schematic comments have been received from TxDOT and are being done by the consultant.
<u>SPRINGBROOK – Quill to Janwood</u>	01/08 09/09	1,225	1,381	156	46	The project was bid on September 30th and will be scheduled for City Council award on October 27th.
<u>US 75/PARKER ROAD INTERCHANGE</u>	08/08 02/10	5,000	6,250	1,893	2	Low bid was \$20,172,429. TxDOT managing construction. Construction started in September and should take about two years.
<u>WATER REHAB - Ridgewood</u>	11/09 11/10	-	1,900	38	135	Design is proceeding.
<u>WINDHAVEN – Spring Creek Parkway to West City Limits</u>	03/10 03/11	300	4,060	226	246	TxDOT has reviewed the schematic and design report. Traffic study has been completed and results have been given to the design engineer to finish the design report and schematic.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

<u>Project Description</u>	<u>Construction Start (Est.) Complete (Est.)</u>	<u>2007-08 Budget (thousands)</u>	<u>Total Project Budget (thousands)</u>	<u>Inception to Date Cost (thousands)</u>	<u>Encumbrances (thousands)</u>	<u>Comments:</u>
<u>ANIMAL SHELTER EXPANSION</u>	01/09 10/09	1,000	3,755	399	148	Design complete. 100% package in review.
<u>FIRE STATION 12/LOGISTICS FACILITY &amp; Emergency Operations Center</u>	06/08 08/09	6,073	12,902	7,184	9,598	Under construction – 25% complete. Vertical construction in progress; structural block 50% complete; starting structural steel.
<u>FIRE STATION 13</u>	TBD	2,000	4,256	225	148	Design is complete. Project on hold pending approval of additional funding.
<u>POLICE ACADEMY RANGE EXPANSION</u>	12/07 09/08	-	3,759	2,685	216	Project complete.
<u>OAK POINT MAINTENANCE FACILITY</u>	TBD	-	1,900	-	13	Design-builder selected. Contract being developed. Initial design begun. Schematic developed. Project d e-scoped to meet max price of \$1.9M
<u>AQUATIC CENTER &amp; LIBERTY RECREATION CENTER IMPROVEMENTS</u>	09/08 03/09	-	150	6	157	Improvements include deck surfacing at Liberty pool and pool shell plastering at both pools. Construction is complete at Plano Aquatic Center (PAC). Construction at Liberty Recreation Center is underway on the pool deck and pool plastering, including some health and safety code compliance modifications.
<u>BIKE ROUTE SYSTEM</u>	05/09 03/10	-	1,600	80	96	On-street bike route improvements include route signs, pavement markings and improvements where collector street routes intersect with major thoroughfares. Project partially funded by \$1,200,000 Federal grant. Design is in progress,
<u>CARPENTER PARK/RUSSELL CREEK PARK ATHLETIC FIELD IMPROVEMENTS</u>	12/08 09/09	-	1,000	PROJECTS COMBINED 981	PROJECTS COMBINED 175	The addition of 75 parking spaces and renovation of backstops at Carpenter Park south. The addition of bleacher shade structures on 16 soccer fields at Russell Creek Park. The project is out for bids.
<u>CHEYENNE &amp; RUSSELL CREEK PARKS IMPROVEMENTS</u>	01/08 11/08	-	2,000			Construction of improvements, including irrigation system renovations, plaza renovations, loop trail, backstop/dugout renovations, bleacher shade, cricket pitch renovations and bleacher pads, is substantially complete.
<u>CHISHOLM TRAIL IMPROVEMENTS</u>	03/09 11/09	-	2,000	43	151	Design in progress for improvements, including restroom, directional signage, lighting, bridge improvements, erosion improvements and extension of trail on west side of Spring Creek under 15th Street to the mall ring road.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
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 SEPTEMBER 30, 2008

<u>Project Description</u>	<u>Construction Start (Est.) Complete (Est.)</u>	<u>2007-08 Budget (thousands)</u>	<u>Total Project Budget (thousands)</u>	<u>Inception to Date Cost (thousands)</u>	<u>Encumbrances (thousands)</u>	<u>Comments:</u>
<u>CARPENTER PARK RECREATION CENTER</u>	11/09 12/10	-	8,300	54	15	Architect has been selected. Cost estimates exceed funding authorized. Parks will request additional funds. Design will begin with intent to delete pool if fund increase does not pass.
<u>LEGACY GREENBELT ADDITION</u>	01/09 09/09	-	2,500	44	91	Construction of trail along White Rock Creek from south of Tennyson Parkway to Preston Road, running through the Legacy area within easements provided by adjacent property owners. Acquisition of easements in progress. Design of improvements 65% complete.
				ALL PROJECTS COMBINED	ALL PROJECTS COMBINED	
<u>BLUEBONNET TRAIL EXTENSION (EAST)</u>	11/08 06/09	-	900	796	2,165	BLUEBONNET TRAIL EXTENSION (EAST): Plans for construction of trail from Alma Road to U.S. 75 are near completion. Bidding is scheduled for this fall.
<u>BLUEBONNET TRAIL EXTENSION (WEST)</u>	04/08 01/09	-	1,669			BLUEBONNET TRAIL EXTENSION (WEST): Construction of trail from White Rock Creek to Shady Brook Trail (Midway Road) within Spring Creek Parkway right of way is 75% complete.
<u>LEGACY GREENBELT ADDITION-NORTH</u>	01/09 06/09	-	500			LEGACY GREENBELT ADDITION-NORTH: Construction of trail connection between Ohio Drive and Preston Road along White Rock Creek. Plans are complete.
<u>SHADY BROOK TRAIL AT SPRING CREEK PARKWAY</u>	02/08 10/08	-	450			Construction pending resolution of issues with an adjacent developer.
<u>TRANSIT VILLAGE VELOWEB</u>	10/09 05/10	-	1,500			SHADY BROOK TRAIL AT SPRING CREEK PARKWAY: Construction of trail between Midway Road and the west City limit to complete gaps in Shady Brook Trail is 98% complete.
						TRANSIT VILLAGE VELOWEB: A recreational trail and on-street bike route between DART 190 Station and DART Parker Road Station along the DART right of way will be partially funded by a Federal grant of \$1,200,000. Design and TxDOT reviews in progress. Project was delayed due to changes in route necessitated by DART decisions. City funding included in 2009 Bond Program.
<u>COTTONWOOD CREEK GREENBELT IMPROVEMENTS</u>	11/08 3/09	-	213	-	87	Addition of shelter, playground equipment and shade structure.
<u>MEDIAN LANDSCAPING</u>	05/08 12/08	-	255	78	197	Trees and irrigation on Emerald Coast Drive, Parkwood Boulevard and Plano Parkway from K to Alma. Irrigation in progress. Construction 35% complete.
<u>MEDIAN TREE REPLACEMENT</u>	01/09 03/09		200	-	-	City wide replacement of median trees. Project is going out to bid. Tree planting expected to begin in late December.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
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Project Description	Construction Start (Est.) Complete (Est.)	2007-08 Budget (thousands)	Total Project Budget (thousands)	Inception to Date Cost (thousands)	Encumbrances (thousands)	Comments:
<u>MEMORIAL PARK IMPROVEMENTS</u>	12/07 10/08	-	2,000	570	357	Park renovation and addition of a veterans' memorial with public art is 90% complete.
<u>CLEARVIEW PARK IMPROVEMENTS</u>	10/09 04/10	-	700	27	66	<p>CLEARVIEW PARK IMPROVEMENTS: New playground equipment, renovation of irrigation system, additional shade structure, sidewalk loop, drainage improvements, seating areas and tree planting are part of the neighborhood revitalization program (2009 bonds).</p> <p>DOUGLAS NEIGHBORHOOD PARK: Improvements include playground, picnic shelter, irrigation, trees, sidewalks and parking (2009 bonds). Schematic design underway.</p> <p>EVANS PARK: Addition of parallel parking, sidewalk, fence replacement and re-platting of the park are part of the neighborhood revitalization program (2009 Bonds). Survey underway.</p>
<u>DOUGLAS NEIGHBORHOOD PARK</u>	10/09 02/10	-	250			
<u>EVANS PARK</u>	10/09 02/10	-	200			
<u>OAK POINT PARK &amp; NATURE PRESERVE, PHASE 3</u>	10/08 09/09	-	7,300	19	6,305	Includes trail connection from Woodruff Park to Jupiter Road, a large pavilion for group reservations, restrooms, parking, earth work and associated improvements. Mobilization and erosion control measures initiated.
<u>PARK &amp; SIDEWALK IMPROVEMENTS</u>	06/08 12/08	-	250	98	359	<p>PARK &amp; SIDEWALK IMPROVEMENTS: Tree planting, irrigation renovations and sidewalk improvements at Arrowhead, Caddo, Hackberry and Westwood Parks is 15% complete.</p> <p>PARKWOOD GREEN, COYOTE CREEK AND SUNSET PARK - PARKING ADDITIONS: Trail addition at Coyote Creek is complete. Parking construction at Parkwood Green is 85% complete.</p>
<u>PARKWOOD GREEN, COYOTE CREEK AND SUNSET PARK - Parking Additions</u>	04/08 08/08	-	255			
<u>2008 TRAIL IMPROVEMENTS</u>	11/08 05/09	-	1,235	-	85	Repair and replacement of existing recreational trails. Bids opened August 21st. Contract award pending Council approval on October 13th.
<u>2007/2008 RESIDENTIAL &amp; ARTERIAL PAVEMENT UNDERSEALING &amp; RAISING (Requirements Contract)</u>	12/07 10/08	-	1,660	664	453	Uretex USA completed 89 residential locations, using 54,963 lbs. of foam to raise and underseal 70,660 SF of street pavement (1.13 lbs/SF). Contractor also did work on Park, Plano Parkway and Parker during the month.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

<u>Project Description</u>	Construction Start (Est.) Complete (Est.)	2007-08 Budget (thousands)	Total Project Budget (thousands)	Inception to Date Cost (thousands)	Encumbrances (thousands)	Comments:
<u>2006 SANITARY SEWER REHAB REQUIREMENTS</u>	03/08 09/08	-	1,992	853	666	Miller completed Work Order 2R laterals at residential alley locations. Crews completed lining of the larger industrial lines along Dart right of way and on Summit Drive. Contractor was also assigned two additional line segments on Melville and Harvest Hill to line and replace services to close out the contract.
<u>2007/2008 SIDEWALK CONSTRUCTION</u>	12/08 04/09	-	316	-	-	Inventory is being conducted to identify locations to install concrete sidewalk at various locations in the City.
<u>2007/2008 ARTERIAL AND RESIDENTIAL CONCRETE PAVEMENT REHABILITATION – Various Locations (Requirements Contract)</u>	09/08 11/08	-	382	-	348	Contractor completed work on Jupiter Road between Summit and 190, Plano Parkway between Independence and Custer and Garden Hill Drive during the month and moved operations to Park Blvd between Independence and Coit.
<u>SPLIT TRAIL DRIVE ASPHALT OVERLAY</u>	10/08 12/08	-	180	-	-	Plans and bid documents are being prepared for repair of the existing asphalt paving and overlay of Split Trail Drive from south of Spring Creek to K Avenue.
<u>2008 STADIUM &amp; CUSTER PUMP STATION IRRIGATION</u>	06/08 08/08		77	-	58	Meeting was held with the contractor to close out the project and agree on funds needed to pay for items purchased for Custer Pump Station which were deleted from the contract.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

Project Description	Construction Start (Est.) Complete (Est.)	2007-08 Budget (thousands)	Total Project Budget (thousands)	Inception to Date Cost (thousands)	Encumbrances (thousands)	Comments:
				ALL PROJECTS COMBINED	ALL PROJECTS COMBINED	
<u>2007/2008 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Legacy Drive</u>	05/08 10/08	-	650	749	1,472	2007/2008 ARTERIAL CONCRETE PAVEMENT REHAB -LEGACY: Jerusalem Corporation completed 8,518 SY of street pavement on Legacy between K Avenue and Custer and between Preston and Coit Road.
<u>2007/2008 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Park Boulevard – Alma to Shiloh</u>	09/09 01/09	-	540			2007/2008 ARTERIAL CONCRETE PAVEMENT REHAB-PARK BOULEVARD- ALMA TO SHILOH: Contractor started work on Park between Alma and Republic at the beginning of the month and by the end of the month had completed this section and moved operations to Park between Republic and P Avenue.
<u>2007/2008 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Parker Road, Pleasant Valley Trail, Country Place Drive</u>	07/08 02/09	-	818			2007/2008 ARTERIAL CONCRETE PAVEMENT REHAB-PARKER/PLEASANT VALLEY TRAIL/COUNTRY PLACE DR: Contractor completed repairs on Country Place between Park and Parker during the month and moved operations to Pleasant Valley between Custer and Spring Creek.
<u>2008/2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Parker Rd - Preston to Dallas North Toll Road</u>	11/08 03/09	-	400			2008/2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION– PARKER RD – PRESTON TO DALLAS NORTH TOLL ROAD: This project will repair arterial pavement on Parker Road between Preston Road and Dallas North Toll Road. Project was bid in September.
<u>2008/2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Legacy Drive between Preston Rd and SH121</u>	11/08 03/09	-	350			2008/2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION – LEGACY DRIVE BETWEEN PRESTON AND SH121: This project will repair arterial pavement on Legacy Drive between Preston Road and SH 121. Project was bid in September.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
 STATUS REPORT  
 SEPTEMBER 30, 2008

Project Description	Construction Start (Est.) Complete (Est.)	2007-08 Budget (thousands)	Total Project Budget (thousands)	Inception to Date Cost (thousands)	Encumbrances (thousands)	Comments:
<u>2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB - Zone I8</u>	05/08 09/08	-	626	792	1,515	Hencie repaired 3,143 SY of street paving and 3,236 SY of alley on the project to date. This zone is bounded by Legacy, Coit, Hedgcoxe and Independence.
<u>2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB - Zone L5</u>	09/08 01/09	-	840			Project was awarded by Council and contract documents were prepared and sent to the contractor for signatures and bonding. This project is for street and alley pavement repairs in the area bordered by Alma, Spring Creek, Custer and Parker.
<u>2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB - Zone L7</u>	05/08 11/08	-	433			Jerusalem completed 5,429 SY of street pavement repairs in the project area and started alley repairs with 2,642 SY of alley repaired during the month. Change order is being processed to increase the contract for additional street repairs in the area. This residential area is bounded by Spring Creek, Alma, Legacy and Custer.
<u>2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB - Zone Q3</u>	05/08 10/08	-	632			Jerusalem repaired 4,571 SY of street pavement and 3,514 SY of alley pavement by the end of the month. Zone Q3 covers the residential area bounded by 14th, Los Rios, Rowlett Creek and Shiloh. With money remaining in the contract, the contractor will repair 18th Street west of Shiloh where the road is in need of repair over a box culvert.
				ALL PROJECTS COMBINED	ALL PROJECTS COMBINED	

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
SEPTEMBER 30, 2008

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# SECTION 2

## ECONOMIC ANALYSIS



*City of Plano  
Comprehensive Monthly Finance Report*

september  
08

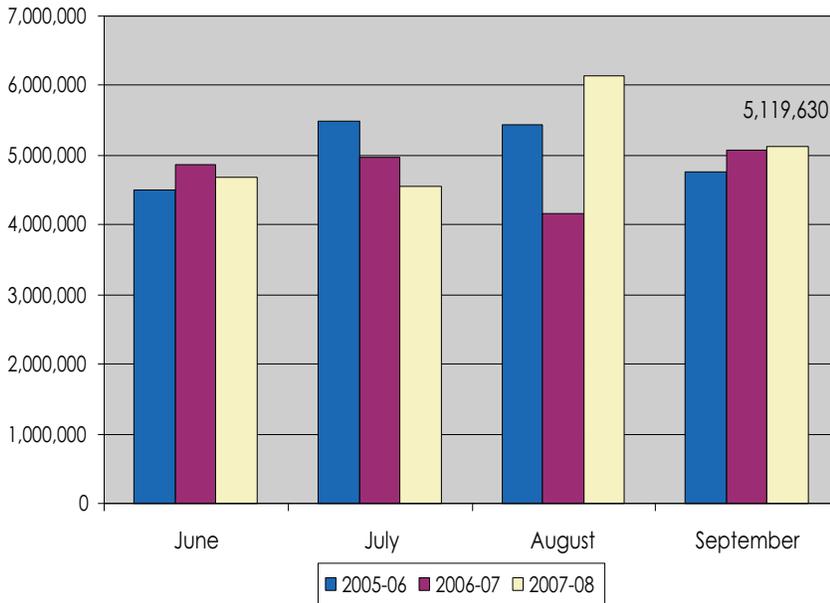


# ECONOMIC ANALYSIS

**S**ales tax allocation of \$5,119,630 was remitted to the City of Plano in the month of September 2008. This amount represents an increase of .68% compared to the amount

received in September 2007.

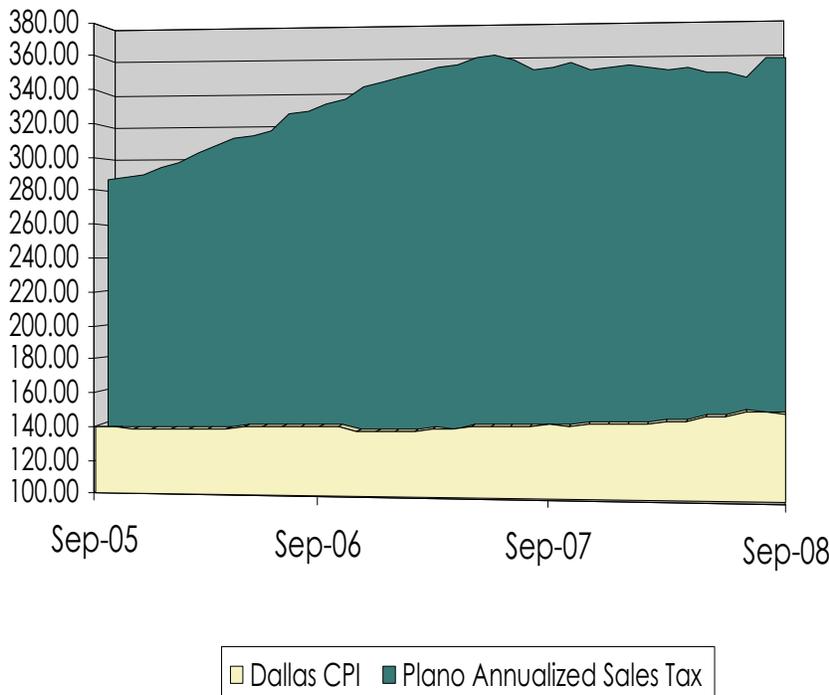
**SALES TAX**  
ACTUAL MONTHLY REVENUE  
FIGURE I



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

Figure I represent actual sales and use tax receipts for the months of June through September for fiscal years 2005-2006, 2006-2007, and 2007-2008.

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



**F**igure 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 September 2008, the adjusted CPI was 151.27 and the Sales Tax Index was 356.52.

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

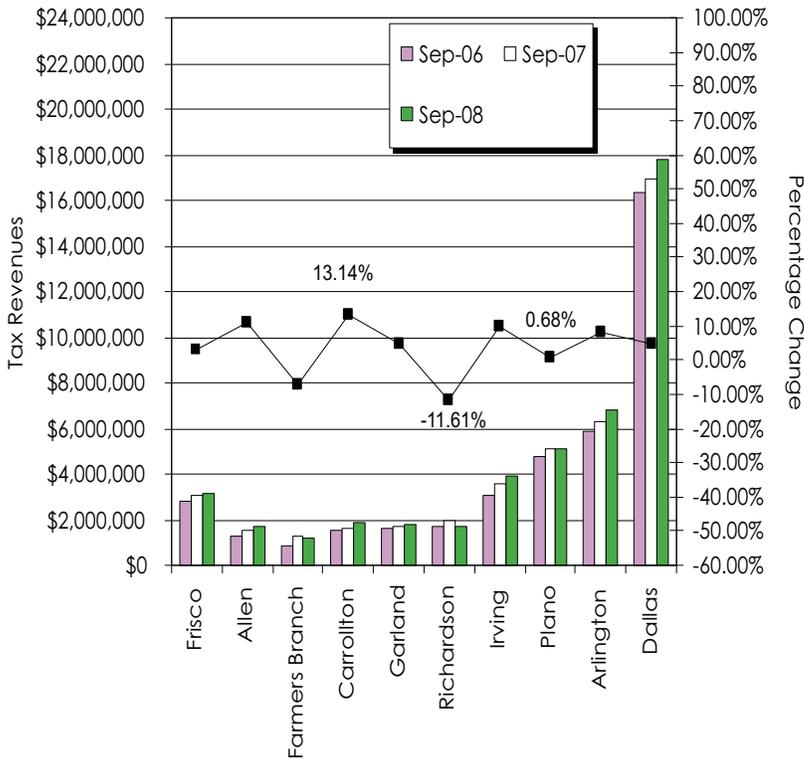
# ECONOMIC ANALYSIS

Figure III shows sales tax allocations in the months of September 2006, September 2007 and September 2008 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 September, the City of Plano received \$5,119,630 from this 1% tax.

## SALES TAX COMPARISONS

### CITY OF PLANO AND AREA CITIES

FIGURE III



The percentage change in sales tax allocations for the area cities, comparing September 2007 to September 2008, ranged from 13.14% for the City of Carrollton to -11.61% for the City of Richardson.

In September 2008, a total of 23 actual single-family housing permits, representing a value of \$6,859,982, were issued. This value represents a 17.25% decrease from the same period a year ago. Annualized single-family housing starts of 412 represent a value of \$94,958,963.

## SINGLE FAMILY HOUSING STARTS

FIGURE IV

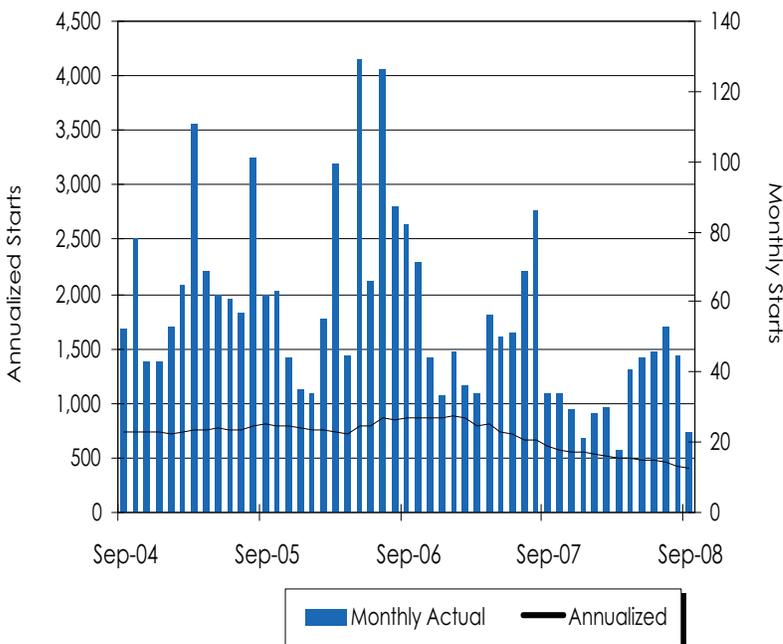


Figure IV above shows actual single-family housing starts versus annualized housing starts for September 2004 through September 2008.

# ECONOMIC ANALYSIS

YIELD CURVE  
FIGURE V

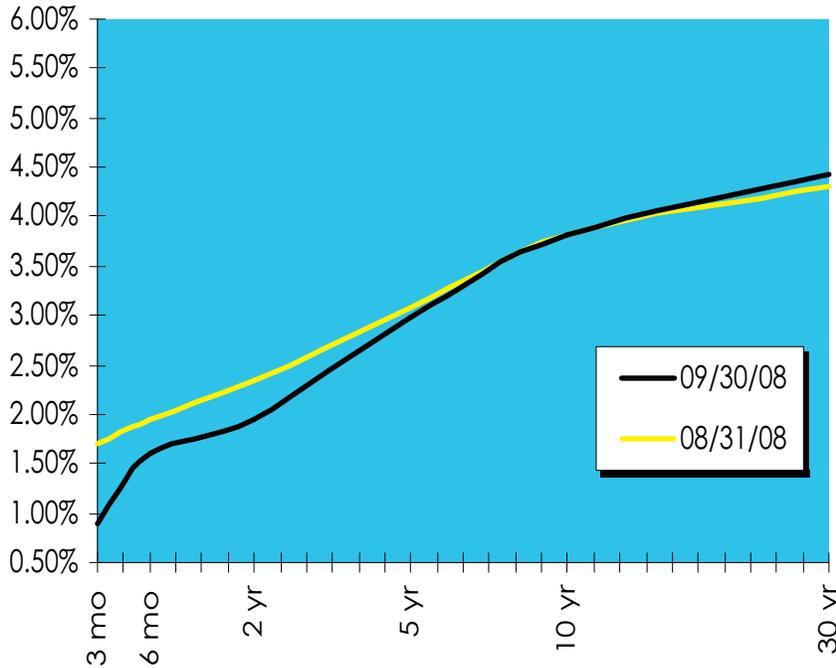


Figure V, left, shows the U.S. Treasury yield curve for September 30, 2008 in comparison to August 31, 2008. Of the reported treasury yields, the only yield increase in the month of September was the 10 year yield, with a .09 basis point increase.

UNEMPLOYMENT RATES  
UNADJUSTED RATE COMPARISON  
FIGURE VI\*

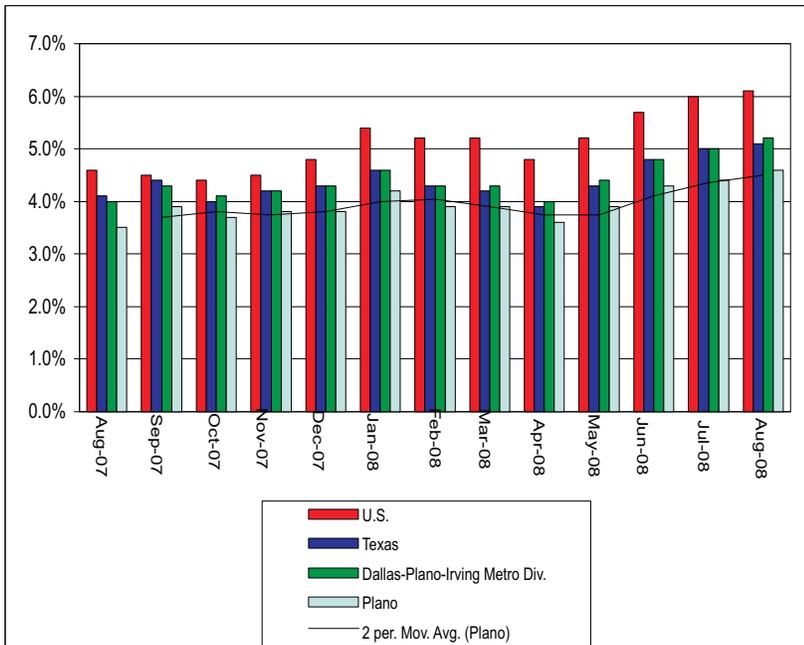


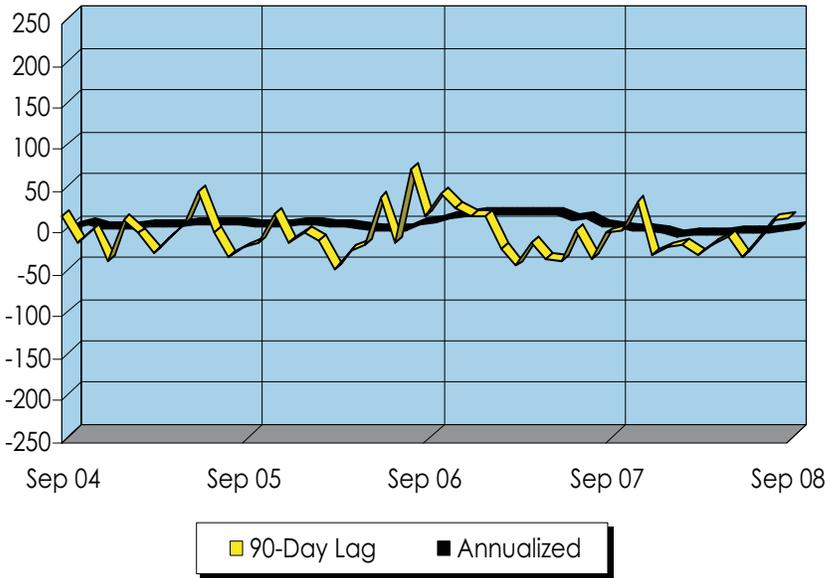
Figure VI shows unadjusted unemployment rates based on the BLS U.S. City Average, and LAUS estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from August 2007 to August 2008.

\*Due to 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 (90-day lag) as well as the average

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

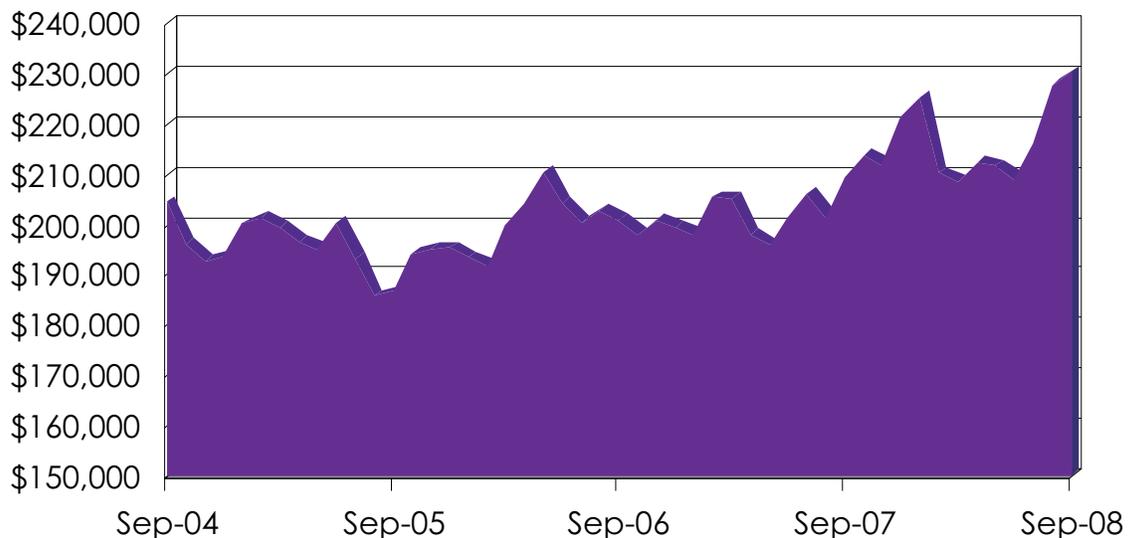


difference between these measures for the past four years (annualized).

For the current month, the 90-day lag is 17 homes, meaning that in June 2008 there were 17 more housing starts than new refuse customers in September 2008. The annualized rate is -7 which means there was an average of 7 fewer housing starts than new garbage customers per month over the past year.

The annualized average declared construction value of new homes increased 9.90% to \$230,483 when compared to September 2007.

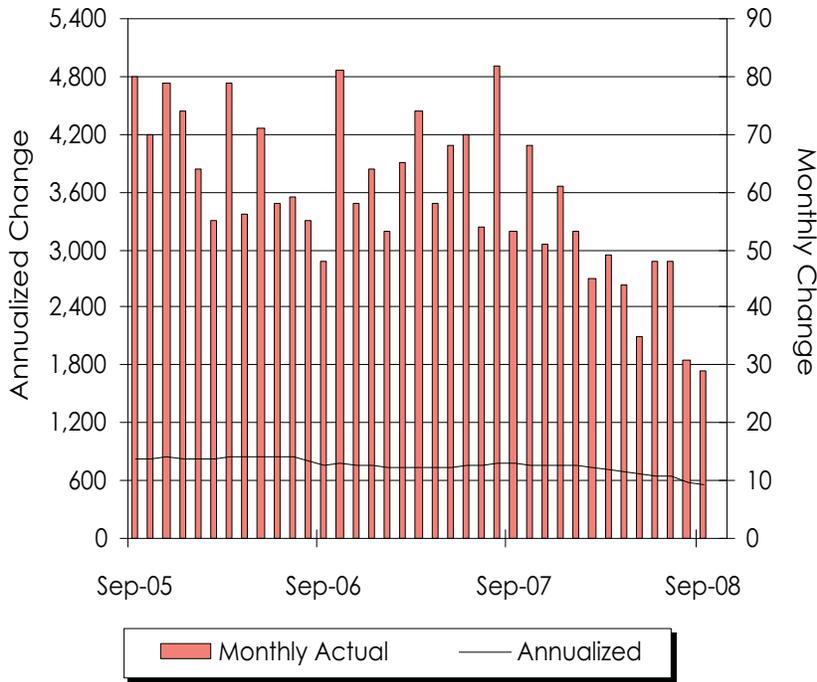
**SINGLE-FAMILY NEW HOME VALUE**  
FIGURE VIII



# ECONOMIC ANALYSIS

## REFUSE COLLECTIONS ACCOUNTS NET GAINS/LOSSES

Figure IX

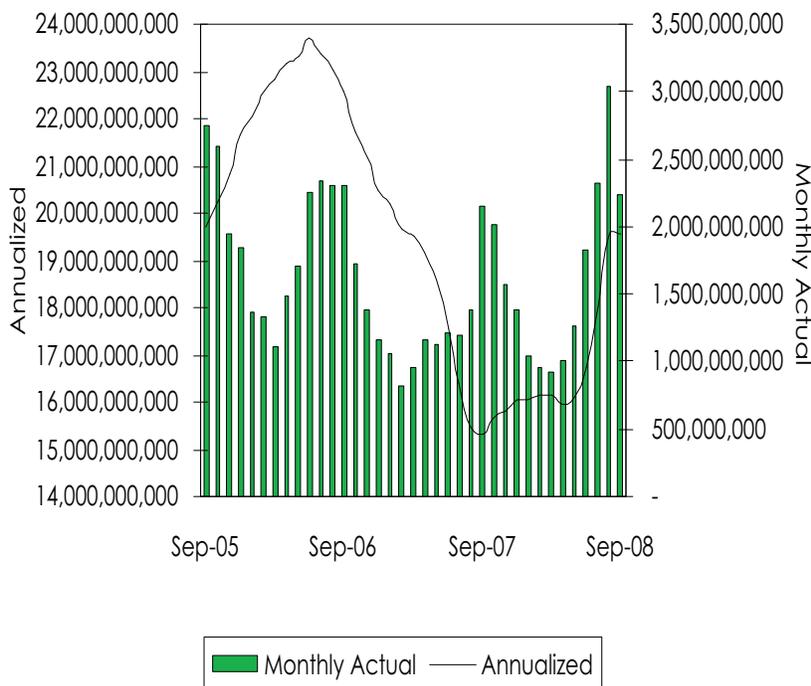


In September, net new refuse collection accounts totaled 29, in comparison to 53 new accounts in September of 2007. This change represents a 45.28% decrease on a year-to-year basis. Annualized new refuse accounts totaled 562, showing a decrease of 218, or a -27.95% change when compared to the same time last year.

Figure IX shows actual versus annualized new refuse collection accounts.

## LOCAL WATER CONSUMPTION (GALLONS)

FIGURE X



In September, the City of Plano pumped 2,262,638,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,234,908,310 gallons among 78,642 billed water accounts while billed sewer accounts numbered 74,938. The minimum daily water pumpage was 52,403,000 gallons, which occurred on Sunday, September 14th. Maximum daily pumpage was 93,921,000 gallons and occurred on Monday, September 1st. This month's average daily pumpage was 75,421,000 gallons.

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

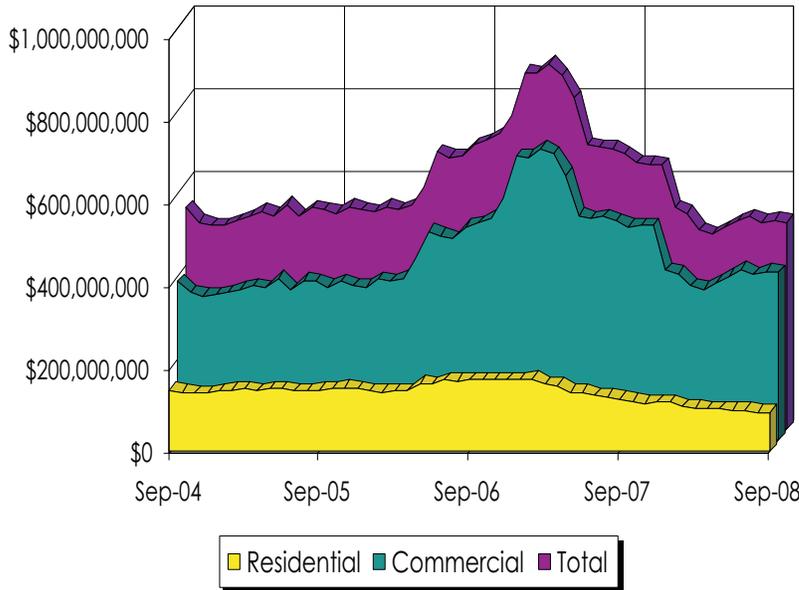
# ECONOMIC ANALYSIS

In September a total of 77 new construction permits were issued, for properties valued at \$28,352,418. This includes 23 single-family residences, 1 church, 1 school, 1 office/banks, 3 other, 18 commercial additions/alterations, 24 interior finish-outs, and 1 demolition. There

were 13 permits issued for pools/spas.

## ANNUALIZED BUILDING PERMIT VALUES

FIGURE XI



The overall annualized value was \$499,860,600, down 22.32% from the same period a year ago. The annualized value of new residential construction decreased to a value of \$94,958,963, down 25.17% from a year ago. The annualized value of new commercial construction decreased 21.46% to \$404,901,637.\*

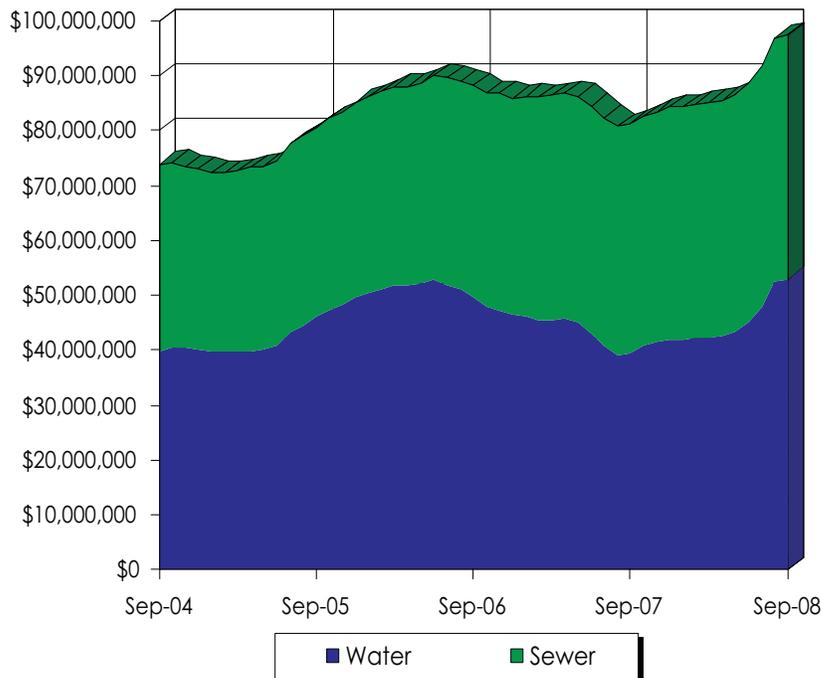
\* As of January 2002, data on commercial construction value is based on both the building shell and interior finish work, per the Building Inspection Department.

The actual water and sewer customer billing revenues in September were \$6,216,383 and \$3,856,273, representing an increase of 7.598% and 4.35% respectively, compared to

September 2007 revenues. The aggregate water and sewer accounts netted \$10,072,656 for an increase of 6.33%.

## ANNUALIZED WATER & SEWER BILLINGS

FIGURE XII



September consumption brought annualized revenue of \$53,001,729 for water and \$44,471,750 for sewer, totaling \$97,473,479. This total represents an increase of 19.80% compared to last year's annualized revenue.

Figure XII represents the annualized billing history of water and sewer revenues for September 2004 through September 2008.

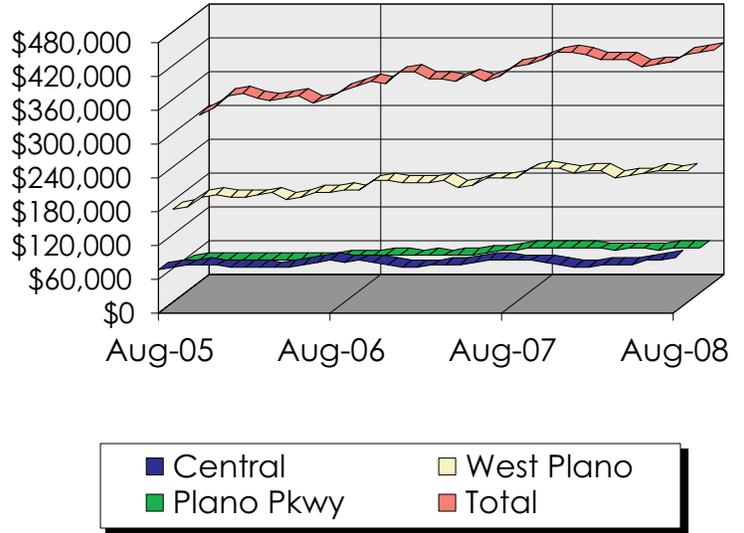
# ECONOMIC ANALYSIS

August revenue from hotel/motel occupancy tax was \$417,581. This represents an increase of \$25,559 or 6.52% compared to August 2007. The average monthly revenue for the past six months (see graph) was \$410,672, an increase of 4.32% from the previous year's average. The six-month average for the Central area increased to \$97,117, the West Plano average increased to \$232,671, and the Plano Pkwy average decreased to \$80,885 from the prior year.

<sup>1</sup>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

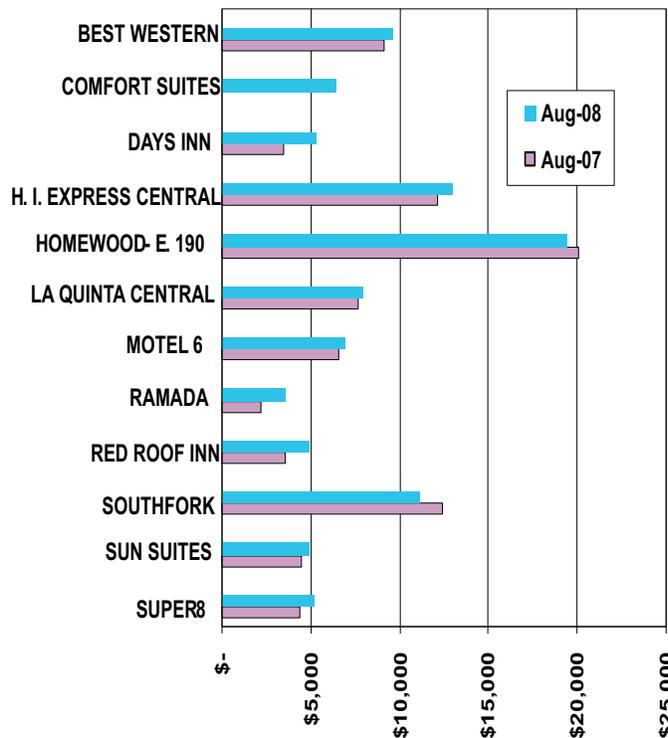
FIGURE XIII



Figures XIV, XV and XVI show the actual occupancy tax revenue received from each hotel/motel in Plano for August 2008 compared to the revenue received in August 2007.

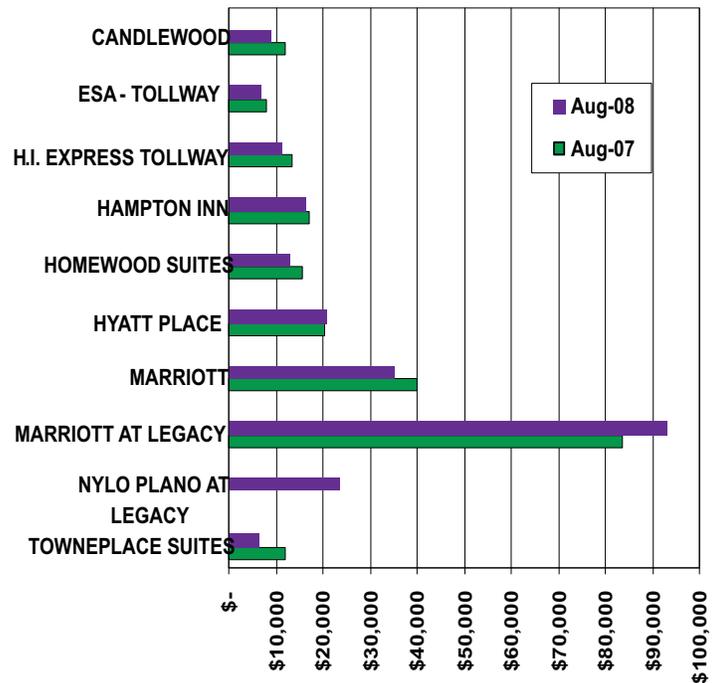
## HOTEL/MOTEL OCCUPANCY TAX MONTHLY COMPARISON BY HOTEL - CENTRAL

FIGURE XIV



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

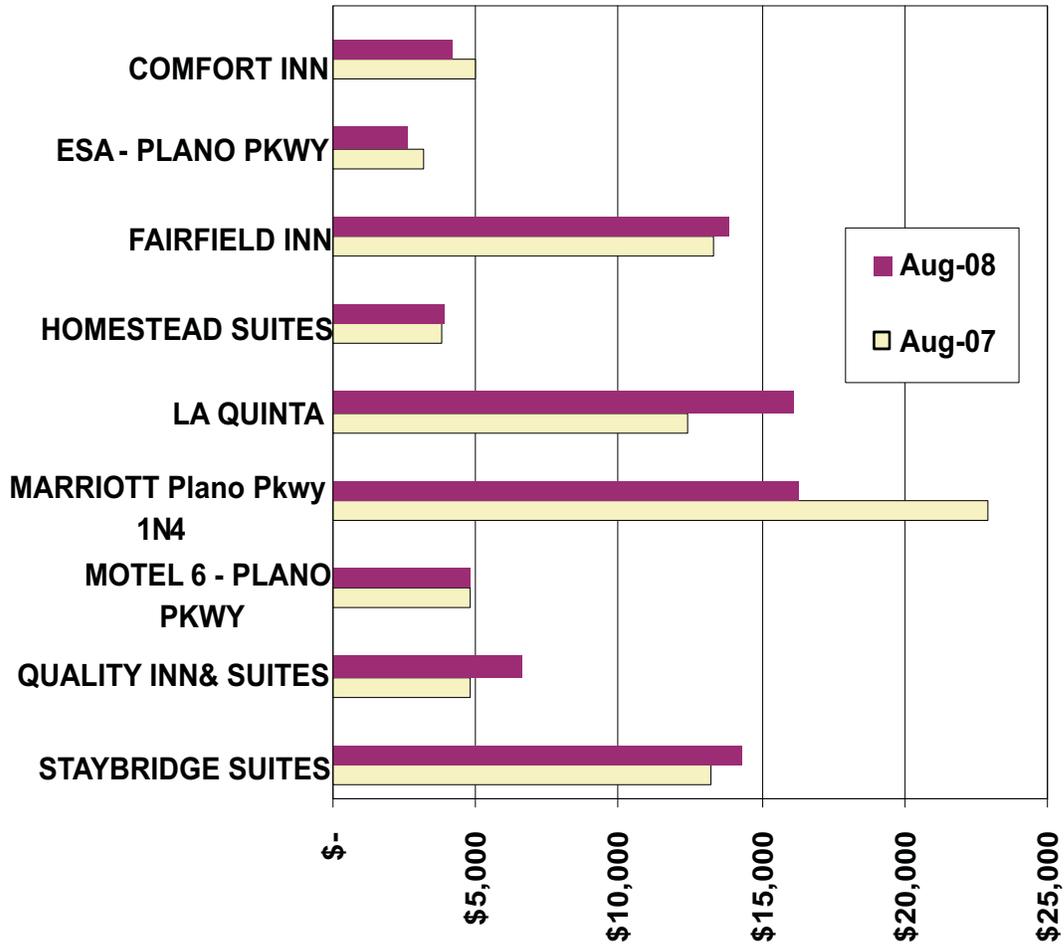
FIGURE XV



\*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) \*\*Hyatt Place: Formerly AmeriSuites; began renovation in June 2006

# ECONOMIC ANALYSIS

HOTEL/MOTEL OCCUPANCY TAX  
 MONTHLY COMPARISON BY HOTEL-PLANO PKWY  
 FIGURE XVI



\*Since August 2005, Marriott International tax revenue on this graph represent one (1) Marriott owned hotel (Courtyard by Marriott # N14) \*\*Quality Inn & Suites: Formerly Baymont Inn & Suites

# SECTION 3

## 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.

september  
08



# INVESTMENT REPORT

## SEPTEMBER, 2008

**E**arned income during September totaled \$685,815 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 increased throughout the month of September, starting at 2.39% and ending at 2.01%.

As of September 30, a total of \$296.7 million was invested in the Treasury Fund. Of this amount, \$71.2 million was General Obligation Bond Funds, \$5.06 million was Municipal Drainage Revenue Bond Funds, and \$220.44 million was in the remaining funds.

<b>Metrics</b>	<b>Current Month Actual</b>	<b>Fiscal YTD</b>	<b>Prior Fiscal YTD</b>	<b>Prior Fiscal Year Total</b>
Funds Invested <sup>1</sup>	\$ 5,000,000	\$ 115,200,000	\$ 219,706,000	\$ 219,706,000
Interest Received <sup>2</sup>	\$ 868,255	\$ 11,929,749	\$ 12,660,107	\$ 12,660,107
Weighted Average Maturity (in days) <sup>3</sup>	104			
Modified Duration <sup>4</sup>	0.2582			
Average 2-Year T-Note Yield <sup>5</sup>	2.01%			

\* 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.
- (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 rates. The modified duration number in the Prior fiscal YTD column represents current month, prior year.
- (5) Compares 2008 to 2007.

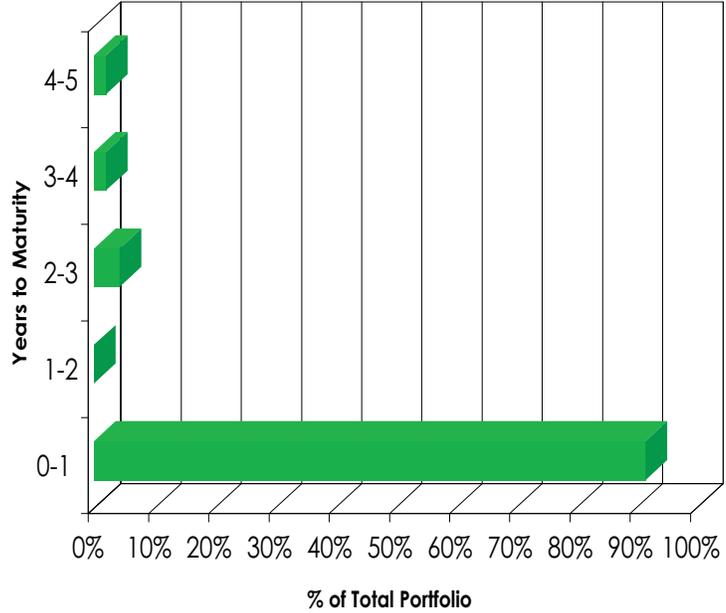
### Month-to-Month Comparison

<b>Metrics</b>	<b>Aug-08</b>	<b>Sep-08</b>	<b>Difference</b>
Portfolio Holding Period Yield	2.70%	2.55%	-0.15% (-15 Basis Points)
Average 2-Year T-Note Yield	2.39%	2.01%	-0.38% (-38 Basis Points)

# INVESTMENT REPORT

## Portfolio Maturity Schedule Figure I

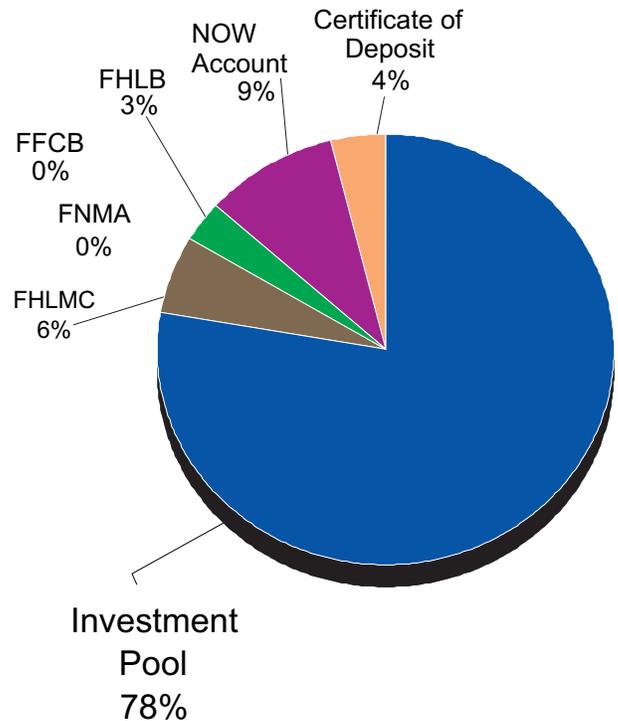
Years to Maturity*	Face Value	% Total
0-1	\$ 274,920,950	91.66%
1-2	0	0.00%
2-3	13,000,000	4.33%
3-4	6,000,000	2.00%
4-5	6,025,000	2.01%
<b>Total</b>	<b>\$ 299,945,950</b>	<b>100.00%</b>



\*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	\$ 232,953,827	77.67%
Commercial Paper	0	0.00%
FHLMC	18,000,000	6.00%
FNMA	1,000,000	0.33%
FFCB	0	0.00%
FHLB	8,025,000	2.68%
NOW Account	28,467,123	9.49%
Certificate of Deposit	11,500,000	3.83%
<b>Total</b>	<b>\$ 299,945,950</b>	<b>100.00%</b>



# INVESTMENT REPORT

## Allocated Interest/Fund Balances September 2008

Fund	Beginning Fund Balance 9/30/2008	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 9/30/2008	% of Total
General	40,493,699	37,632	1,827,365	40,531,331	13.66%
G. O. Debt Services	5,466,249	17,998	941,997	5,484,247	1.85%
Street & Drainage Improvements	4,774,430	4,110	120,878	4,778,540	1.61%
Sewer CIP	8,127,731	6,576	296,230	8,134,307	2.74%
Capital Reserve	39,384,479	33,802	1,489,557	39,418,281	13.28%
Water & Sewer Operating	2,830,214	-	-	2,830,214	0.95%
Water & Sewer Debt Service	205,909	1,151	53,277	54,428	0.02%
W & S Impact Fees Clearing	3,289,976	2,796	112,809	3,292,773	1.11%
Park Service Area Fees	5,798,582	4,987	222,208	5,803,569	1.96%
Property/ Liability Loss	5,685,282	5,346	299,337	5,690,628	1.92%
Information Services	12,779,116	10,516	44,784	12,789,632	4.31%
Equipment Replacement	9,888,704	9,482	285,964	9,898,186	3.34%
Developer's Escrow	4,180,052	3,598	159,766	4,183,650	1.41%
G. O. Bond Funds	71,181,654	61,676	2,170,464	71,243,330	24.01%
Municipal Drainage Bond Clearing	5,054,010	4,420	156,576	5,058,430	1.70%
Other	77,239,666	290,921	3,811,277	77,530,587	26.13%
<b>Total</b>	<b>296,379,753</b>	<b>495,012</b>	<b>11,992,491</b>	<b>296,722,133</b>	<b>100%</b>

September 30, 2008 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 Purchased	Maturities/ Sold/Called	Weighted Ave. Mat. (Days)	# of Securities
April, 2007	\$ 308,567,825	4.50%		5	6	248
May, 2007	\$ 292,825,559	4.49%		8	7	259
June, 2007	\$ 328,244,921	4.68%		6	14	255
July, 2007	\$ 319,849,907	4.80%		4	18	305
August, 2007	\$ 314,475,970	4.81%		3	5	301
September, 2007	\$ 280,880,178	4.69%		4	13	352
October, 2007	\$ 271,859,396	4.65%		9	9	372
November, 2007	\$ 267,923,119	4.50%		0	13	336
December, 2007	\$ 297,081,403	4.38%		5	5	330
January, 2008	\$ 331,733,593	3.89%		0	7	271
February, 2008	\$ 355,395,292	3.74%		0	47	201
March, 2008	\$ 387,032,318	3.15%		2	6	185
April, 2008	\$ 381,330,126	2.74%		1	5	139
May, 2008	\$ 372,180,688	2.87%		3	1	154
June, 2008	\$ 364,394,409	2.80%		3	10	89
July, 2008	\$ 335,954,990	2.83%		5	4	114
August, 2008	\$ 334,980,268	2.69%		7	6	119
September, 2008	\$ 299,945,950	2.55%		1	5	104

# INVESTMENT REPORT

Equity in Treasure Pool  
By Major Category  
Figure IV

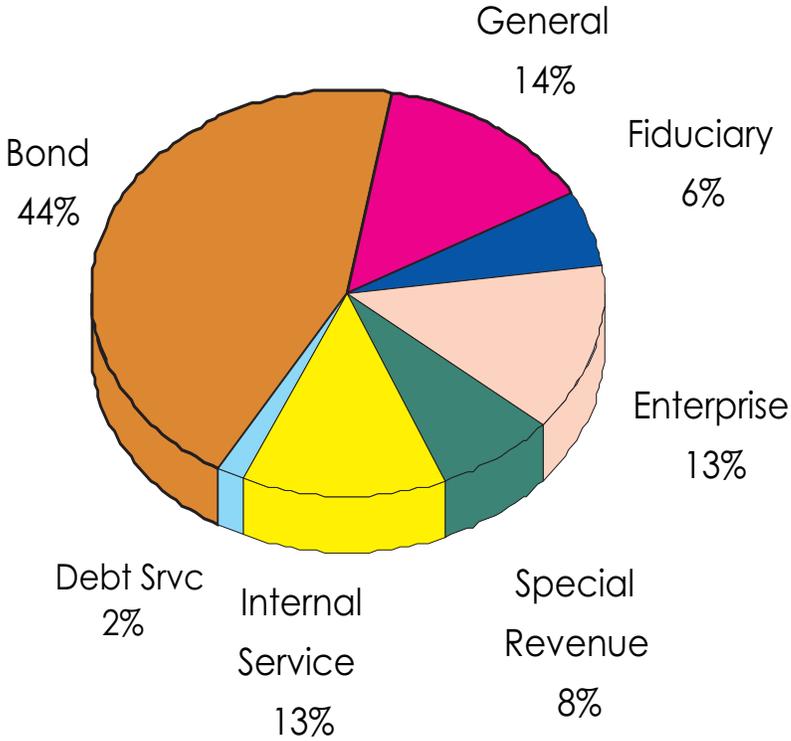
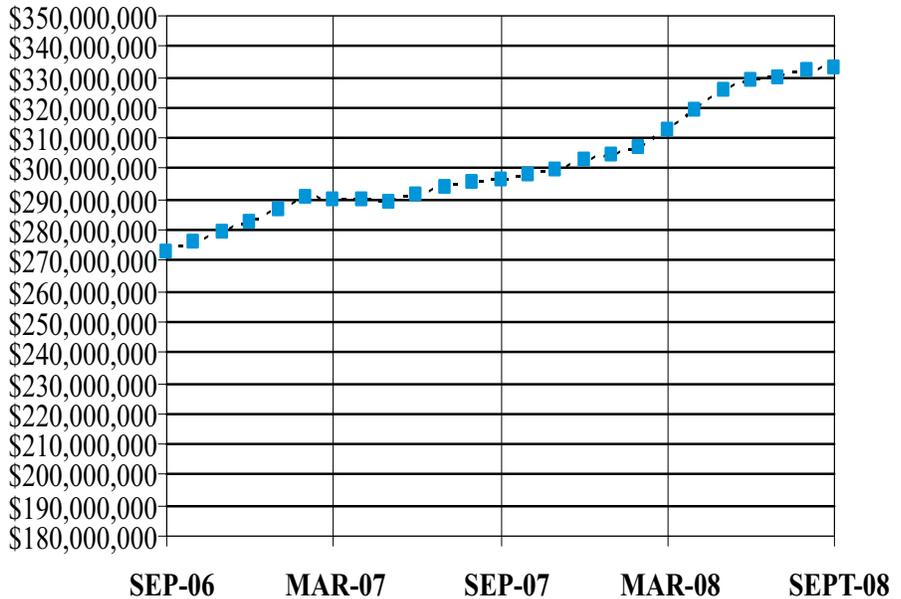


Figure IV shows a breakdown of the various sources of funds for the City's Treasury Pool as of September 30, 2008. The largest category is the Bond Funds in the amount of \$136.0 million. Closest behind is the General Fund with a total of \$43.6 million, and the Internal Service Funds with \$38.8 million.

Annualized Average Portfolio  
Figure V

The annualized average portfolio for September 30, 2008 was \$333,317,629. This is an increase of \$36,624,887 when compared to the September 2007 average of \$296,692,742



# SECTION 4

## QUARTERLY INVESTMENT REPORT



*City of Plano  
Comprehensive Monthly Finance Report*

september  
08



# Investment Report

## City of Plano - Treasury

**07/01/1 - 09/30/08**

This report summarizes the investment position of City of Plano - Treasury for the period 07/01/08 to 09/30/08.

	06/30/08	09/30/08
Book Value	359,631,853.41	299,934,013.85
Market Value	359,798,753.99	300,050,499.11
Par Value	359,657,859.78	299,945,949.61
Change in Market Value		-26,971.30
Weighted Average Maturity (in Days)	89	104
Weighted Average Yield-to-Maturity of Portfolio	2.7983%	2.5558%
Yield-to-Maturity of 2 Yr. Treasury Note	2.6205%	1.9759%
Accrued Interest		329,163.53

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, City of Plano -Treasury is in compliance with the provisions of Government Code 2256 and with the stated policies and strategies of City of Plano - Treasury.

  
 \_\_\_\_\_  
 Director of Finance

  
 \_\_\_\_\_  
 Treasury Analyst

**Portfolio Position**  
**City of Plano - Treasury**  
Effective Interest - Actual Life  
Receipts in Period  
07/01/08 - 09/30/08

CUSIP		Invest Number	Security Description	Purchase Date	Par Value On 07/01/08	Par Value On 09/30/08	Market Val On 07/01/08	Market Val On 09/30/08	Amor Value On 07/01/08	Amor Value On 09/30/08
Combined Port	LegacyTexas Bank NOW Acct.	AR-0005	Cash	12/05/05	17,137,539.68	28,467,122.54	17,137,539.68	28,467,122.54	17,137,539.68	28,467,122.54
	<b>Cash Total</b>				<b>17,137,539.68</b>	<b>28,467,122.54</b>	<b>17,137,539.68</b>	<b>28,467,122.54</b>	<b>17,137,539.68</b>	<b>28,467,122.54</b>
		08-0004-01	Certificate of Deposit 4.94 07/10/08	10/18/07	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
		08-0026	Certificate of Deposit 3.00 11/13/08	07/14/08	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
		08-0025-01	Certificate of Deposit 2.86 09/02/08	07/14/08	0.00	0.00	0.00	0.00	0.00	0.00
		08-0015-01	Certificate of Deposit 3.47 09/02/08	03/04/08	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
		08-0013-01	Certificate of Deposit 4.4744 09/02/08	12/21/07	6,500,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
		08-0014	Certificate of Deposit 4.4744 11/26/08	12/21/07	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
		08-0038-01	Certificate of Deposit 2.36 07/31/08	07/01/08	0.00	0.00	0.00	0.00	0.00	0.00
		08-0036-01	Certificate of Deposit 2.34 08/31/08	08/01/08	0.00	0.00	0.00	0.00	0.00	0.00
		08-0016	Certificate of Deposit 3.47 11/20/08	03/11/08	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
		08-0037-01	Certificate of Deposit 2.36 09/30/08	09/01/08	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Certificate of Deposit Total</b>				<b>33,000,000.00</b>	<b>11,500,000.00</b>	<b>33,000,000.00</b>	<b>11,500,000.00</b>	<b>33,000,000.00</b>	<b>11,500,000.00</b>
	21684EGAO	08-0021-01	Commercial Paper 0.00 07/10/08	06/05/08	3,500,000.00	0.00	3,498,120.78	0.00	3,496,665.85	0.00
	36859HH75	08-0023-01	Commercial Paper 0.00 08/07/08	06/18/08	3,500,000.00	0.00	3,493,223.93	0.00	3,491,719.51	0.00
	<b>Commercial Paper Total</b>				<b>7,000,000.00</b>	<b>0.00</b>	<b>6,991,344.71</b>	<b>0.00</b>	<b>6,988,385.36</b>	<b>0.00</b>
	3133XCHX4	08-0029-01	FHLB 4.50 08/04/10	07/28/08	0.00	0.00	0.00	0.00	0.00	0.00
	3133XDBY6	06-0098	FHLB 4.375 10/03/08	08/22/06	1,000,000.00	1,000,000.00	1,004,060.00	1,000,000.00	997,999.24	999,956.51
	3133XLWS8	07-0063-01	FHLB 5.75 08/15/12	08/15/07	1,000,000.00	0.00	1,003,130.00	0.00	999,868.11	0.00
	3133XLYY3	07-0064	FHLB 5.40 08/20/12	08/20/07	1,000,000.00	1,000,000.00	1,025,940.00	1,021,560.00	1,000,000.00	1,000,000.00
	3133XMPK2	08-0002	FHLB 5.10 10/15/12	10/15/07	2,025,000.00	2,025,000.00	2,038,932.00	2,026,903.50	2,023,895.84	2,023,953.62
	3133XMT43	08-0007	FHLB 5.00 10/29/12	10/30/07	2,000,000.00	2,000,000.00	2,013,120.00	2,003,760.00	1,998,903.38	1,998,960.42
	3133XN2F5	08-0012	FHLB 5.00 11/28/12	12/27/07	2,000,000.00	2,000,000.00	2,013,120.00	2,005,620.00	2,000,000.00	2,000,000.00
	<b>FHLB Total</b>				<b>9,025,000.00</b>	<b>8,025,000.00</b>	<b>9,098,302.00</b>	<b>8,057,843.50</b>	<b>9,020,666.57</b>	<b>8,022,870.55</b>
	3128X4ST9	06-0006	FHLMC 4.90 11/03/08	11/03/05	1,000,000.00	1,000,000.00	1,007,930.00	1,001,430.00	999,668.66	999,913.09
	3128X7N83	08-0027	FHLMC 5.00 07/22/13	07/22/08	0.00	2,000,000.00	0.00	2,013,812.00	0.00	1,999,698.19
	3128X7P32	08-0033	FHLMC 4.30 06/30/11	08/22/08	0.00	3,000,000.00	0.00	3,000,420.00	0.00	3,000,000.00
	3128X7P65	08-0034	FHLMC 4.375 07/28/11	08/28/08	0.00	3,000,000.00	0.00	3,002,952.00	0.00	3,000,000.00
	3128X7U44	08-0030	FHLMC 4.50 08/25/11	08/25/08	0.00	2,000,000.00	0.00	2,004,312.00	0.00	1,998,184.05
	3128X7UL6	08-0032	FHLMC 4.00 06/03/11	08/22/08	0.00	2,000,000.00	0.00	2,001,920.00	0.00	1,995,219.92
	3128X7ud4	08-0018	FHLMC 4.05 11/21/11	05/21/08	5,000,000.00	5,000,000.00	5,005,500.00	5,007,800.00	5,000,000.00	5,000,000.00
	<b>FHLMC Total</b>				<b>6,000,000.00</b>	<b>18,000,000.00</b>	<b>6,013,430.00</b>	<b>18,032,646.00</b>	<b>5,999,668.66</b>	<b>17,993,015.25</b>
	31359MF81	06-0037	FNMA 5.05 02/07/11	02/07/06	1,000,000.00	1,000,000.00	1,039,380.00	1,039,060.00	996,897.21	997,178.44
	31398ASA1	08-0022-01	FNMA 5.00 06/26/13	06/26/08	5,000,000.00	0.00	5,023,437.50	0.00	4,993,375.83	0.00
	<b>FNMA Total</b>				<b>6,000,000.00</b>	<b>1,000,000.00</b>	<b>6,062,817.50</b>	<b>1,039,060.00</b>	<b>5,990,273.04</b>	<b>997,178.44</b>
	TexPool	AR-0003	Slate Pool	10/01/99	281,495,320.10	232,953,827.07	281,495,320.10	232,953,827.07	281,495,320.10	232,953,827.07
	<b>State Pool Total</b>				<b>281,495,320.10</b>	<b>232,953,827.07</b>	<b>281,495,320.10</b>	<b>232,953,827.07</b>	<b>281,495,320.10</b>	<b>232,953,827.07</b>
	<b>Combined Port Total</b>				<b>359,657,859.78</b>	<b>299,945,949.61</b>	<b>359,798,753.99</b>	<b>300,050,499.11</b>	<b>359,631,853.41</b>	<b>299,934,013.85</b>