

**City of Plano**  
**COMPREHENSIVE**  
**MONTHLY**  
**FINANCE**  
**REPORT**

**January, 2005**



# ABOUT THIS REPORT

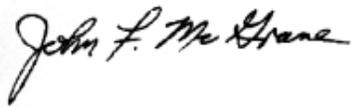
The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Finance Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness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

This report is comprised of five sections:

- I. 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 Hotel/Motel Report** provides a summary of Hotel/Motel tax collections during the previous fiscal quarter, as well as comparisons and analyses of tax receipts and occupancy data from the two fiscal years preceding.

We would like to acknowledge those responsible for this report: Allison Friloux for the Financial Summary, Brent Yowell 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.



John F. McGrane  
Director of Finance  
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An aerial photograph of a city street, likely in Plano, Texas. The street is paved with red bricks and has a double yellow line down the center. There are several cars parked along the sides and driving in the lanes. On the left, there are white buildings with awnings, one of which has a sign that says "ARSCHELL BOOKS". On the right, there are more modern buildings and green trees. The sky is blue with scattered white clouds.

# Section 1

## City of Plano Comprehensive Monthly Finance Report

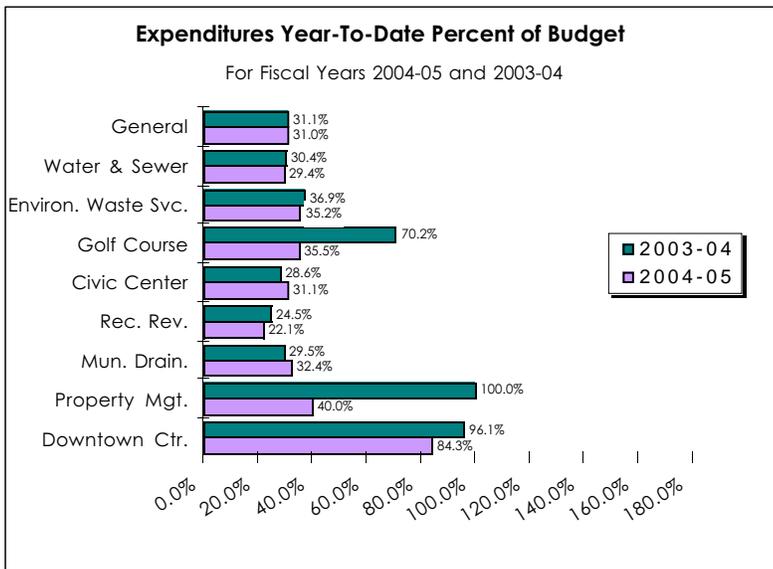
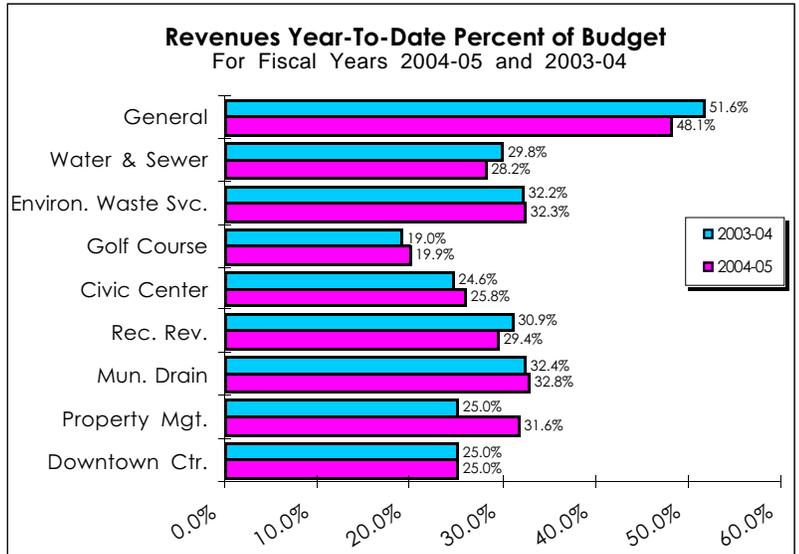
This report is designed for internal use and does not include all the funds and accounts included in the City of Plano's operations. For a complete report, refer to the City of Plano Comprehensive Annual Financial Report, available through the City's Finance Department.

# Financial Analysis

# REPORT NOTES JANUARY, 2005

The beginning fund balances in all funds are subject to final audit adjustments.

The graph right compares revenue received to date as a percent of budget for this year and last. Funds showing increases as a percent of budget are the Property Management Fund, 6.6%; Civic Center Fund, 1.2%; Golf Course Fund, 0.9%; Municipal Drainage Fund, 0.4% and the Environmental Waste Services Fund, 0.1%. Funds showing decreases as a percent of budget are the General Fund, 3.5%; Water & Sewer Fund, 1.6% and the Recreation Revolving Fund, 1.5%. The Downtown Center Development Fund remained constant as the prior year.



The graph left compares expenditures and encumbrances to date as a percent of budget for this year and last.

The funds representing increases in expenditures as a percent of budget are the Municipal Drainage Fund, 2.9% and the Civic Center Fund, 2.5%. Funds showing decreases as a percent of budget are the Property Management Fund, 60.0%; Golf Course Fund, 34.7%; Downtown Center Development Fund, 11.8%; Recreation Revolving Fund, 2.4%; Environmental Waste Services Fund, 1.7%; Water & Sewer Fund, 1.0% and the General Fund, 0.1%.

## General Fund

### Revenues

General Fund total revenues were \$2,287,000 less than the same period in the prior year. As a percent of budget, revenues decreased 3.5%. The decline in revenue over prior year is due to a decrease in Ad valorem tax revenues. Ad valorem tax revenue decreased \$2,462,000, as compared to the previous year due to timing and processing of current year payments. Court fines and forfeitures declined \$629,000 as compared to prior year due to a decrease of citations issued in the current year. Fees and service charge revenues increased \$401,000 as compared to prior year. Emergency 9-1-1 telephone surcharge revenues increased \$184,000 over prior year due to timing of payments received from Verizon. In addition, engineering inspection fee revenues increased \$71,000 attributed to a larger volume of inspections for roadway and residential projects performed in the current fiscal year. Telephone franchise fee revenue increased \$101,000 due to an increase in line counts in the current fiscal year. Miscellaneous revenue increased \$154,000 over prior year primarily due to an increase in interest income.

### Expenditures

Expenditures and encumbrances increased \$3,876,000 as compared to prior year. Personal services increased over prior year by \$2,759,000 primarily due to salary increases, as well as an increase in health insurance costs. Contractual / professional services increased \$1,319,000 due to payments for electric utilities increasing \$560,000 because of higher rates in the current year. Replacement charges for police and fire equipment increased \$212,000 over prior year due to budgeted amounts to repay the replacement fund for equipment purchased in prior years. Additional increases over prior year of \$870,000 occurred in technology services charges. Sundry expenditures increased \$112,000 over prior year because of payment made for the Legacy Town Center 2004 Holiday Lighting Festival in the current year increasing expenditures by \$39,000. The City also experienced an increase in expenditures of \$19,000 for the Blackland Prairie Festival in the current year. Capital outlay decreased \$326,000 as compared to the same period in the prior year. A citywide radio purchase in the amount of \$425,000 occurred in the prior year. Of this purchase, \$13,000 was for fire department radios and the remaining \$412,000 was for various departments and funded by the equipment replacement fund.

### Water and Sewer Fund

Water and Sewer revenues have decreased by \$1,393,000 when compared to prior fiscal year. Water revenues increased \$125,000 while sewer revenues decreased \$1,486,000 over prior year. The result of the decrease in sewer revenues is attributed to winter quarter average billing. As a percent of budget, revenues decreased 1.6%.

Total expenses decreased \$436,000 as compared to prior year. Capital outlay decreased over prior year by \$1,493,000 due to purchase of equipment for the automated meter reading project in the prior fiscal year. Personal services, however, increased \$238,000 over prior fiscal year due to increased salary and health insurance costs. Contractual / professional services increased as well primarily due to increased payments to North Texas Municipal Water District in the current fiscal year. In addition, the increase is attributed to encumbered funds of \$113,000 to provide services for printing and mailing utility bills. Expenses and encumbrances decreased 1.0% as a percent of budget.

### Environmental Waste Services Fund

Revenues in the Environmental Waste Services Fund increased \$334,000 over the prior year. Commercial franchise fee revenues increased \$169,000 over last year due to an increase in commercial business operations. An increase in the percentage the City receives from Trinity Waste's gross commercial billings will become effective in February 2005. In addition, residential and recycling revenues increased \$61,000 and \$52,000, respectively, as compared to last fiscal year. As a percent of budget, revenues increased 0.1%.

Total expenses and encumbrances increased \$106,000 over the prior year. The variance is primarily attributed to salary and health insurance cost increases in the current year. As a percent of budget, expenses and encumbrances decreased 1.7%.

## **Golf Course Fund**

Revenues in the Golf Course Fund increased \$4,000 as compared to prior year. Golf fee revenues increased due to a raise in fees ranging from \$1.00-\$4.00 per round in the current year. Although in the current year more rainfall has occurred, participation has increased on playable days. As a percent of budget, revenues increased 0.9%.

Total expenses and encumbrances decreased \$1,339,000 as compared to prior year. Capital outlay decreased \$1,387,000 over prior year due to completion of the clubhouse. The certificate of occupancy for the clubhouse was issued in March 2004. As a percent of budget, expenses and encumbrances decreased 34.7%.

## **Civic Center Fund**

Revenues in the Civic Center Fund increased \$78,000 as compared to the prior year. Concession revenues increased \$21,000 due to the opening of the clubhouse at Pecan Hollow. In addition, inside catering and lease fees increased \$17,000 and \$9,000, respectively. As a percent of budget, revenues increased 1.2%.

Total expenses and encumbrances increased \$149,000 as compared to prior fiscal year. The rise in expenses is primarily attributed to increased salary and health insurance costs in the current year. Expenses and encumbrances increased 2.5% as a percent of budget.

## **Recreation Revolving Fund**

Total revenues are \$45,000 less than prior fiscal year. Fall recreation classes decreased, as well as participation for the fall aquatics and flag football programs. However, revenues for the Liberty Recreation Center have increased over prior year due to this facility opening in June 2004. As a percent of budget, revenues decreased 1.5%.

Total expenses and encumbrances decreased \$48,000 over prior year. Due to a decrease in participation for recreation programs, contractual labor has declined in the current year. However, since the opening of Liberty Recreation Center in June 2004, services for contract labor at that facility have increased. As a percent of budget, expenses and encumbrances decreased 2.4%.

## **Municipal Drainage Fund**

Municipal Drainage Fund revenues increased \$29,000 over prior year. As a percent of budget, revenues increased 0.4%.

Expenses and encumbrances increased \$88,000 over the prior year. Personal services increased over prior year due to an increase in salary and health insurance costs. In addition, increased encumbrances for street sweeping services have occurred in the current year. As a percent of budget, expenses and encumbrances increased 2.9%.

## **Property Management Fund**

Rental revenues increased \$6,000 over prior year. As a percent of budget, revenues increased 6.6%.

Expenses and encumbrances decreased \$28,000 due to funds in the prior year used to resurface Downtown Center South's parking lot. As a percent of budget, expenses and encumbrances decreased 60.0%.

## **Downtown Center Development Fund**

Rental revenues remained the same as compared to prior year. As a percent of budget, revenues also remained unchanged.

Expenses and encumbrances decreased \$6,000 as compared to prior year. As a percent of budget, expenses and encumbrances decreased 11.8%.

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# Section 1 A

City of Plano  
Comprehensive Monthly Finance Report

## Financial Summary

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
GENERAL FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Ad valorem tax</b>	2005	\$ 58,007,000	45,370,000	78.2%	234.64
	2004	58,761,000	47,832,000	81.4%	244.20
	2003	57,432,000	47,088,000	82.0%	245.97
<b>Sales tax</b>	2005	48,668,000	18,390,000	37.8%	113.36
	2004	44,279,000	18,313,000	41.4%	124.07
	2003	45,129,000	16,261,000	36.0%	108.10
<b>Other taxes</b>	2005	688,000	175,000	25.4%	76.31
	2004	631,000	171,000	27.1%	81.30
	2003	589,000	20,000	3.4%	10.19
<b>Franchise fees</b>	2005	19,973,000	1,779,000	8.9%	26.72
	2004	19,001,000	1,666,000	8.8%	26.30
	2003	18,565,000	2,694,000	14.5%	43.53
<b>Fines and forfeitures</b>	2005	9,858,000	2,427,000	24.6%	73.86
	2004	9,216,000	3,012,000	32.7%	98.05
	2003	8,749,000	2,884,000	33.0%	98.89
<b>Licenses and permits</b>	2005	4,483,000	1,537,000	34.3%	102.86
	2004	3,820,000	1,541,000	40.3%	121.02
	2003	3,955,000	1,357,000	34.3%	102.93
<b>Fees and service charges</b>	2005	7,098,000	2,373,000	33.4%	100.30
	2004	7,254,000	1,972,000	27.2%	81.56
	2003	7,613,000	2,070,000	27.2%	81.57
<b>Intergovernmental revenue</b>	2005	566,000	187,000	33.0%	99.12
	2004	562,000	172,000	30.6%	91.81
	2003	558,000	254,000	45.5%	136.56
<b>Miscellaneous revenue</b>	2005	1,669,000	402,000	24.1%	72.26
	2004	1,607,000	248,000	15.4%	46.30
	2003	1,889,000	428,000	22.7%	67.97
<b>TOTAL REVENUE</b>	2005	151,010,000	72,640,000	48.1%	144.31
	2004	145,131,000	74,927,000	51.6%	154.88
	2003	144,479,000	73,056,000	50.6%	151.70

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
GENERAL FUND, continued**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	\$ 127,026,000	38,390,000	30.2%	N/A
	2004	117,516,000	35,631,000	30.3%	N/A
	2003	109,062,000	35,320,000	32.4%	N/A
<b>Materials and supplies</b>	2005	5,482,000	1,796,000	32.8%	98.29
	2004	5,000,000	1,745,000	34.9%	104.70
	2003	5,338,000	1,683,000	31.5%	94.59
<b>Contractual / professional</b>	2005	33,375,000	10,541,000	31.6%	94.75
	2004	30,663,000	9,222,000	30.1%	90.23
	2003	28,806,000	9,585,000	33.3%	99.82
<b>Sundry</b>	2005	981,000	385,000	39.2%	117.74
	2004	838,000	273,000	32.6%	97.73
	2003	873,000	296,000	33.9%	101.72
<b>Reimbursements</b>	2005	(1,432,000)	(448,000)	31.3%	93.85
	2004	(1,419,000)	(409,000)	28.8%	86.47
	2003	(1,176,000)	(350,000)	29.8%	89.29
<b>Capital outlay</b>	2005	1,458,000	1,012,000	69.4%	208.23
	2004	1,100,000	1,338,000	121.6%	364.91
	2003	<u>1,287,000</u>	<u>2,190,000</u>	170.2%	510.49
<b>Total Expenditures and Encumbrances</b>	2005	166,890,000	51,676,000	31.0%	92.89
	2004	153,698,000	47,800,000	31.1%	93.30
	2003	<u>144,190,000</u>	<u>48,724,000</u>	33.8%	101.37
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	2005	(15,880,000)	20,964,000	-	-
	2004	(8,567,000)	27,127,000	-	-
	2003	289,000	24,332,000	-	-
<b>TRANSFERS IN (OUT):</b>					
<b>Operating transfers in</b>	2005	13,789,000	4,596,000	33.3%	99.99
	2004	13,158,000	4,386,000	33.3%	100.00
	2003	11,598,000	3,866,000	33.3%	100.00
<b>Operating transfers out</b>	2005	(13,339,000)	(4,587,000)	34.4%	103.16
	2004	(12,879,000)	(4,313,000)	33.5%	100.47
	2003	<u>(13,508,000)</u>	<u>(4,531,000)</u>	33.5%	100.63
<b>Excess (Deficiency) of Revenues and Transfers In Over Expenditures and Transfers Out</b>	2005	(15,430,000)	20,973,000		
	2004	(8,288,000)	27,200,000		
	2003	(1,621,000)	23,667,000		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		39,497,000		
	2004		29,802,000		
	2003		<u>22,879,000</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		60,470,000		
	2004		57,002,000		
	2003		<u>46,546,000</u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$2,086,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
WATER AND SEWER FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>4 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Water and sewer revenue</b>	2005	\$ 80,656,000	22,719,000	28.2%	84.50
	2004	80,768,000	24,072,000	29.8%	89.41
	2003	75,086,000	22,480,000	29.9%	89.82
<b>Other fees and service charges</b>	2005	2,188,000	670,000	30.6%	91.86
	2004	2,382,000	710,000	29.8%	89.42
	2003	<u>2,742,000</u>	<u>820,000</u>	29.9%	89.72
<b>TOTAL REVENUE</b>	2005	82,844,000	23,389,000	28.2%	84.70
	2004	83,150,000	24,782,000	29.8%	89.41
	2003	<u>77,828,000</u>	<u>23,300,000</u>	29.9%	89.81
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	8,215,000	2,593,000	31.6%	N/A
	2004	7,819,000	2,355,000	30.1%	N/A
	2003	7,464,000	2,417,000	32.4%	N/A
<b>Materials and supplies</b>	2005	1,672,000	564,000	33.7%	101.20
	2004	1,585,000	600,000	37.9%	113.56
	2003	1,304,000	574,000	44.0%	132.06
<b>Contractual / professional and other</b>	2005	47,595,000	13,646,000	28.7%	86.01
	2004	46,754,000	12,800,000	27.4%	82.13
	2003	44,104,000	12,858,000	29.2%	87.46
<b>Reimbursements</b>	2005	148,000	49,000	33.1%	99.32
	2004	177,000	40,000	22.6%	67.80
	2003	(71,000)	(24,000)	33.8%	101.41
<b>Capital outlay</b>	2005	1,064,000	424,000	39.8%	119.55
	2004	2,020,000	1,917,000	94.9%	284.70
	2003	<u>1,994,000</u>	<u>3,678,000</u>	184.5%	553.36
<b>Total Expenses and Encumbrances</b>	2005	58,694,000	17,276,000	29.4%	88.30
	2004	58,355,000	17,712,000	30.4%	91.06
	2003	<u>54,795,000</u>	<u>19,503,000</u>	35.6%	106.78
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	24,150,000	6,113,000	-	-
	2004	24,795,000	7,070,000	-	-
	2003	23,033,000	3,797,000	-	-
<b>TRANSFERS IN (OUT):</b>					
<b>Operating transfers in</b>	2005	469,000	156,000	33.3%	99.79
	2004	469,000	156,000	33.3%	99.79
	2003	469,000	-	-	-
<b>Operating transfers out</b>	2005	(28,413,000)	(9,471,000)	33.3%	100.00
	2004	(27,782,000)	(9,261,000)	33.3%	100.00
	2003	<u>(26,122,000)</u>	<u>(8,707,000)</u>	33.3%	100.00

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
WATER AND SEWER FUND, continued**

	<u>Fiscal Year</u>		<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>Excess (Deficiency) of Revenues and Transfers In Over Expenses and Transfers Out</b>	2005	\$	(3,794,000)	(3,202,000)		
	2004		(2,518,000)	(2,035,000)		
	2003		(2,620,000)	(4,910,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005			319,626,000		
	2004			324,442,000		
	2003			<u>326,581,000</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005			316,424,000		
	2004			322,407,000		
	2003			<u><u>321,671,000</u></u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$547,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
ENVIRONMENTAL WASTE SERVICES FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Commerical solid waste franchise</b>	2005	\$ 5,161,000	1,724,000	33.4%	100.21
	2004	4,963,000	1,555,000	31.3%	94.00
	2003	4,806,000	1,526,000	31.8%	95.26
<b>Refuse collection revenue</b>	2005	11,035,000	3,652,000	33.1%	99.28
	2004	10,444,000	3,540,000	33.9%	101.69
	2003	9,273,000	3,008,000	32.4%	97.31
<b>Other fees and service charges</b>	2005	1,113,000	208,000	18.7%	56.06
	2004	913,000	155,000	17.0%	50.93
	2003	932,000	141,000	15.1%	45.39
<b>TOTAL REVENUE</b>	2005	17,309,000	5,584,000	32.3%	96.78
	2004	16,320,000	5,250,000	32.2%	96.51
	2003	15,011,000	4,675,000	31.1%	93.43
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	4,938,000	1,510,000	30.6%	N/A
	2004	4,673,000	1,328,000	28.4%	N/A
	2003	4,384,000	1,332,000	30.4%	N/A
<b>Materials and supplies</b>	2005	265,000	56,000	21.1%	63.40
	2004	266,000	59,000	22.2%	66.54
	2003	352,000	76,000	21.6%	64.77
<b>Contractual / professional</b>	2005	10,361,000	4,065,000	39.2%	117.70
	2004	9,979,000	4,107,000	41.2%	123.47
	2003	9,302,000	3,777,000	40.6%	121.81
<b>Sundry</b>	2005	80,000	20,000	25.0%	75.00
	2004	77,000	10,000	13.0%	38.96
	2003	121,000	12,000	9.9%	29.75
<b>Reimbursements</b>	2005	39,000	15,000	38.5%	115.38
	2004	49,000	13,000	26.5%	79.59
	2003	48,000	13,000	27.1%	81.25
<b>Capital outlay</b>	2005	436,000	2,000	0.5%	1.38
	2004	14,000	45,000	321.4%	964.29
	2003	21,000	23,000	109.5%	328.57
<b>Total Expenses and Encumbrances</b>	2005	16,119,000	5,668,000	35.2%	105.49
	2004	15,058,000	5,562,000	36.9%	110.81
	2003	14,228,000	5,233,000	36.8%	110.34
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	1,190,000	(84,000)	-	-
	2004	1,262,000	(312,000)	-	-
	2003	783,000	(558,000)	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2005	(1,160,000)	(387,000)	33.4%	100.09
	2004	(1,282,000)	(427,000)	33.3%	99.92
	2003	(1,130,000)	(377,000)	33.4%	100.09

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
ENVIRONMENTAL WASTE SERVICES FUND, continued**

	<u>Fiscal Year</u>		<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2005	\$	30,000	(471,000)		
	2004		(20,000)	(739,000)		
	2003		(347,000)	(935,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005			2,902,000		
	2004			2,305,000		
	2003			<u>2,824,000</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005			2,431,000		
	2004			1,566,000		
	2003			<u><u>1,889,000</u></u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$860,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
MUNICIPAL GOLF COURSE FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2005	\$ 1,011,000	213,000	21.1%	63.20
	2004	1,025,000	202,000	19.7%	59.12
	2003	1,072,000	198,000	18.5%	55.41
<b>Miscellaneous revenue</b>	2005	61,000	-	-	-
	2004	74,000	7,000	9.5%	28.38
	2003	48,000	25,000	52.1%	156.25
<b>TOTAL REVENUE</b>	2005	1,072,000	213,000	19.9%	59.61
	2004	1,099,000	209,000	19.0%	57.05
	2003	1,120,000	223,000	19.9%	59.73
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	614,000	205,000	33.4%	N/A
	2004	550,000	173,000	31.5%	N/A
	2003	532,000	173,000	32.5%	N/A
<b>Materials and supplies</b>	2005	151,000	60,000	39.7%	119.21
	2004	157,000	56,000	35.7%	107.01
	2003	157,000	21,000	13.4%	40.13
<b>Contractual / professional and other</b>	2005	171,000	54,000	31.6%	94.74
	2004	234,000	42,000	17.9%	53.85
	2003	216,000	49,000	22.7%	68.06
<b>Capital outlay</b>	2005	-	13,000	-	-
	2004	1,440,000	1,400,000	97.2%	291.67
	2003	1,695,000	1,615,000	95.3%	285.84
<b>Total Expenses and Encumbrances</b>	2005	936,000	332,000	35.5%	106.41
	2004	2,381,000	1,671,000	70.2%	210.54
	2003	2,600,000	1,858,000	71.5%	214.38
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	136,000	(119,000)	-	-
	2004	(1,282,000)	(1,462,000)	-	-
	2003	(1,480,000)	(1,635,000)	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2005	(54,000)	(18,000)	33.3%	100.00
	2004	(55,000)	(18,000)	32.7%	98.18
	2003	(56,000)	(19,000)	33.9%	101.79
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2005	82,000	(137,000)		
	2004	(1,337,000)	(1,480,000)		
	2003	(1,536,000)	(1,654,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		2,333,000		
	2004		2,663,000		
	2003		2,717,000		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		2,196,000		
	2004		1,183,000		
	2003		1,063,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$42,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
CIVIC CENTER FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Hotel occupancy tax	2005	\$ 2,936,000	741,000	25.2%	75.72
	2004	2,805,000	737,000	26.3%	78.82
	2003	3,124,000	782,000	25.0%	75.10
Fees and service charges	2005	2,467,000	653,000	26.5%	79.41
	2004	2,535,000	579,000	22.8%	68.52
	2003	<u>2,812,000</u>	<u>639,000</u>	22.7%	68.17
<b>TOTAL REVENUE</b>	2005	5,403,000	1,394,000	25.8%	77.40
	2004	5,340,000	1,316,000	24.6%	73.93
	2003	<u>5,936,000</u>	<u>1,421,000</u>	23.9%	71.82
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
Personal services	2005	2,477,000	725,000	29.3%	N/A
	2004	2,219,000	599,000	27.0%	N/A
	2003	2,250,000	599,000	26.6%	N/A
Materials and supplies	2005	753,000	157,000	20.8%	62.55
	2004	803,000	160,000	19.9%	59.78
	2003	939,000	189,000	20.1%	60.38
Contractual / professional and other	2005	2,408,000	868,000	36.0%	108.14
	2004	2,492,000	841,000	33.7%	101.24
	2003	2,595,000	935,000	36.0%	108.09
Capital outlay	2005	-	2,000	-	
	2004	99,000	3,000	3.0%	9.09
	2003	<u>119,000</u>	<u>5,000</u>	4.2%	12.61
<b>Total Expenses and Encumbrances</b>	2005	5,638,000	1,752,000	31.1%	93.22
	2004	5,613,000	1,603,000	28.6%	85.68
	2003	<u>5,903,000</u>	<u>1,728,000</u>	29.3%	87.82
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	(235,000)	(358,000)	-	-
	2004	(273,000)	(287,000)	-	-
	2003	33,000	(307,000)	-	-
<b>TRANSFERS OUT :</b>					
Operating transfers out	2005	(437,000)	(146,000)	33.4%	100.23
	2004	(267,000)	(89,000)	33.3%	100.00
	2003	<u>(544,000)</u>	<u>(181,000)</u>	33.3%	99.82
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2005	(672,000)	(504,000)		
	2004	(540,000)	(376,000)		
	2003	(511,000)	(488,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		7,504,000		
	2004		7,756,000		
	2003		<u>8,526,000</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		7,000,000		
	2004		7,380,000		
	2003		<u>8,038,000</u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$84,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
RECREATION REVOLVING FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2005	\$ 2,522,000	739,000	29.3%	87.91
	2004	2,543,000	787,000	30.9%	92.84
	2003	2,551,000	817,000	32.0%	96.08
<b>Miscellaneous revenue</b>	2005	35,000	12,000	34.3%	102.86
	2004	29,000	9,000	31.0%	93.10
	2003	26,000	7,000	26.9%	80.77
<b>TOTAL REVENUE</b>	2005	2,557,000	751,000	29.4%	88.11
	2004	2,572,000	796,000	30.9%	92.85
	2003	2,577,000	824,000	32.0%	95.93
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	1,004,000	220,000	21.9%	N/A
	2004	987,000	206,000	20.9%	N/A
	2003	891,000	199,000	22.3%	N/A
<b>Materials and supplies</b>	2005	174,000	46,000	26.4%	79.31
	2004	203,000	67,000	33.0%	99.01
	2003	212,000	94,000	44.3%	133.02
<b>Contractual / professional</b>	2005	1,220,000	266,000	21.8%	65.41
	2004	1,179,000	308,000	26.1%	78.37
	2003	1,116,000	398,000	35.7%	106.99
<b>Sundry</b>	2005	32,000	6,000	18.8%	56.25
	2004	21,000	5,000	23.8%	71.43
	2003	36,000	5,000	13.9%	41.67
<b>Capital outlay</b>	2005	-	-	-	-
	2004	-	-	-	-
	2003	-	6,000	-	-
<b>Total Expenses and Encumbrances</b>	2005	2,430,000	538,000	22.1%	66.42
	2004	2,390,000	586,000	24.5%	73.56
	2003	2,255,000	702,000	31.1%	93.39
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	127,000	213,000	-	-
	2004	182,000	210,000	-	-
	2003	322,000	122,000	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2005	(128,000)	(43,000)	33.6%	100.78
	2004	(129,000)	(43,000)	33.3%	100.00
	2003	(129,000)	(43,000)	33.3%	100.00
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2005	(1,000)	170,000		
	2004	53,000	167,000		
	2003	193,000	79,000		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		123,000		
	2004		7,000		
	2003		11,000		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		293,000		
	2004		174,000		
	2003		90,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$10,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
MUNICIPAL DRAINAGE FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2005	\$ 4,788,000	1,571,000	32.8%	98.43
	2004	4,782,000	1,550,000	32.4%	97.24
	2003	4,415,000	1,529,000	34.6%	103.90
<b>Miscellaneous revenue</b>	2005	35,000	13,000	37.1%	111.43
	2004	20,000	5,000	25.0%	75.00
	2003	5,000	8,000	160.0%	480.00
<b>TOTAL REVENUE</b>	2005	4,823,000	1,584,000	32.8%	98.53
	2004	4,802,000	1,555,000	32.4%	97.15
	2003	4,420,000	1,537,000	34.8%	104.32
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2005	1,005,000	286,000	28.5%	N/A
	2004	912,000	264,000	28.9%	N/A
	2003	864,000	229,000	26.5%	N/A
<b>Materials and supplies</b>	2005	120,000	54,000	45.0%	135.00
	2004	119,000	30,000	25.2%	75.63
	2003	124,000	37,000	29.8%	89.52
<b>Contractual / professional and other</b>	2005	844,000	297,000	35.2%	105.57
	2004	828,000	255,000	30.8%	92.39
	2003	798,000	279,000	35.0%	104.89
<b>Capital outlay</b>	2005	-	-	-	-
	2004	-	-	-	-
	2003	-	-	-	-
<b>Total Expenses and Encumbrances</b>	2005	1,969,000	637,000	32.4%	97.05
	2004	1,859,000	549,000	29.5%	88.60
	2003	1,786,000	545,000	30.5%	91.55
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	2,854,000	947,000	-	-
	2004	2,943,000	1,006,000	-	-
	2003	2,634,000	992,000	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2005	(2,514,000)	(838,000)	33.3%	100.00
	2004	(2,493,000)	(831,000)	33.3%	100.00
	2003	(2,614,000)	(871,000)	33.3%	99.96
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2005	340,000	109,000		
	2004	450,000	175,000		
	2003	20,000	121,000		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		14,995,000		
	2004		13,749,000		
	2003		13,068,000		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		15,104,000		
	2004		13,924,000		
	2003		13,189,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end. Encumbrances in current year equal \$88,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
PROPERTY MANAGEMENT FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Rental and other revenue	2005	\$ 79,000	25,000	31.6%	94.94
	2004	76,000	19,000	25.0%	75.00
	2003	<u>76,000</u>	<u>20,000</u>	26.3%	78.95
<b>EXPENSES &amp; ENCUMBRANCES</b>					
Materials and supplies	2005	1,000	2,000	200.0%	600.00
	2004	1,000	1,000	100.0%	300.00
	2003	-	-	-	-
Contractual / professional	2005	19,000	6,000	31.6%	94.74
	2004	19,000	19,000	100.0%	300.00
	2003	47,000	5,000	10.6%	31.91
Capital Outlay	2005	-	-	-	-
	2004	16,000	16,000	100.0%	300.00
	2003	<u>-</u>	<u>-</u>	-	-
<b>Total Expenses and Encumbrances</b>	2005	20,000	8,000	40.0%	120.00
	2004	36,000	36,000	100.0%	300.00
	2003	<u>47,000</u>	<u>5,000</u>	10.6%	31.91
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	59,000	17,000	-	-
	2004	40,000	(17,000)	-	-
	2003	29,000	15,000	-	-
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		1,607,000		
	2004		1,615,000		
	2003		<u>1,591,000</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		1,624,000		
	2004		1,598,000		
	2003		<u>1,606,000</u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003  
DOWNTOWN CENTER DEVELOPMENT FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>4 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Rental and other revenue	2005	\$ 68,000	17,000	25.0%	75.00
	2004	68,000	17,000	25.0%	75.00
	2003	<u>68,000</u>	<u>28,000</u>	41.2%	123.53
<b>EXPENSES &amp; ENCUMBRANCES</b>					
Contractual / professional	2005	45,000	43,000	95.6%	286.67
	2004	45,000	43,000	95.6%	286.67
	2003	53,000	55,000	103.8%	311.32
Capital outlay	2005	6,000	-	-	-
	2004	6,000	6,000	100.0%	300.00
	2003	<u>3,000</u>	<u>11,000</u>	366.7%	1,100.00
<b>Total Expenses and Encumbrances</b>	2005	51,000	43,000	84.3%	252.94
	2004	51,000	49,000	96.1%	288.24
	2003	<u>56,000</u>	<u>66,000</u>	117.9%	353.57
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2005	17,000	(26,000)	-	-
	2004	17,000	(32,000)	-	-
	2003	12,000	(38,000)	-	-
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2005		53,000		
	2004		28,000		
	2003		<u>(14,000)</u>		
<b>OPERATING FUND BALANCE JANUARY 31</b>	2005		27,000		
	2004		(4,000)		
	2003		<u>(52,000)</u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.

# EQUITY IN TREASURY POOL

## JANUARY, 2005

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 1/31/05	TOTAL 10/01/04	TOTAL 1/31/04
<b>GENERAL FUND:</b>						
01	General	\$ 71,000	51,059,000	51,130,000	31,510,000	46,274,000
77	Payroll	-	1,750,000	1,750,000	1,547,000	2,825,000
24	City Store	-	6,000	6,000	5,000	5,000
		<u>71,000</u>	<u>52,815,000</u>	<u>52,886,000</u>	<u>33,062,000</u>	<u>49,104,000</u>
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	27,230,000	27,230,000	218,000	27,395,000
		<u>-</u>	<u>27,230,000</u>	<u>27,230,000</u>	<u>218,000</u>	<u>27,395,000</u>
<b>CAPITAL PROJECTS:</b>						
22	Recreation Center Facilities	-	754,000	754,000	750,000	716,000
23	Street Enhancement	-	1,176,000	1,176,000	1,170,000	1,102,000
25	1991 Police & Courts Facility	-	873,000	873,000	869,000	809,000
27	1991 Library Facility	-	373,000	373,000	371,000	298,000
28	1991 Fire Facility	-	1,033,000	1,033,000	1,027,000	988,000
31	Municipal Facilities	-	344,000	344,000	342,000	320,000
32	Park Improvements	-	3,462,000	3,462,000	3,446,000	3,023,000
33	Street & Drainage Improvement	-	4,177,000	4,177,000	7,837,000	13,845,000
35	Capital Reserve	-	27,309,000	27,309,000	26,370,000	24,582,000
38	DART L.A.P.	-	794,000	794,000	-	1,131,000
39	Spring Creekwalk	-	20,000	20,000	20,000	20,000
52	Park Service Areas	-	3,910,000	3,910,000	3,910,000	3,499,000
53	Creative & Performing Arts	-	1,393,000	1,393,000	1,386,000	1,274,000
54	Animal Control Facilities	-	202,000	202,000	236,000	244,000
60	Joint Use Facilities	-	484,000	484,000	482,000	126,000
110	G.O. Bond Clearing - 1999	-	2,969,000	2,969,000	3,009,000	3,091,000
190	G.O. Bond Clearing - 2000	-	3,660,000	3,660,000	3,642,000	3,725,000
220	G.O. Bond Clearing - 2001	-	-	-	-	198,000
230	G.O. Bond Clearing - 2001	-	2,746,000	2,746,000	2,765,000	3,230,000
240	G.O. Bond Clearing - 2001-A	-	199,000	199,000	210,000	325,000
250	Tax Notes Clearing - 2001-A	-	400,000	400,000	548,000	604,000
92	G.O. Bond Refund/Clearing - 2002	-	457,000	457,000	592,000	320,000
270	G.O. Bond Refund/Clearing - 2003	-	6,684,000	6,684,000	8,736,000	13,523,000
		<u>-</u>	<u>63,419,000</u>	<u>63,419,000</u>	<u>67,718,000</u>	<u>76,993,000</u>
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	1,007,000	1,007,000	1,661,000	2,239,000
34	Sewer CIP	-	7,291,000	7,291,000	6,581,000	6,122,000
36	Water CIP	-	7,535,000	7,535,000	7,973,000	8,610,000
37	Downtown Center Development	-	19,000	19,000	16,000	-
41	Water & Sewer - Operating	264,000	872,000	1,136,000	5,423,000	9,668,000
42	Water & Sewer - Debt Service	-	2,825,000	2,825,000	1,514,000	2,850,000
43	Municipal Drainage - Debt Service	-	4,588,000	4,588,000	4,278,000	3,534,000
44	W & S Impact Fees Clearing	-	186,000	186,000	428,000	934,000
45	Environmental Waste Services	-	326,000	326,000	903,000	(780,000)
46	Convention & Tourism	5,000	1,298,000	1,303,000	1,587,000	1,172,000
47	Municipal Drainage	-	1,737,000	1,737,000	1,575,000	1,236,000
48	Municipal Golf Course	-	5,000	5,000	122,000	1,218,000
49	Property Management	-	279,000	279,000	257,000	217,000
51	Recreation Revolving	-	555,000	555,000	621,000	320,000
95	W & S Bond Clearing - 1990	-	174,000	174,000	174,000	171,000
96	W & S Bond Clearing - 1991	-	97,000	97,000	96,000	95,000
101	W & S Bond Clearing - 1993A	-	260,000	260,000	259,000	255,000
103	Municipal Bond Drain Clearing-1995	-	247,000	247,000	246,000	243,000
104	Municipal Drain Bond Clearing-1996	-	155,000	155,000	154,000	152,000
107	Municipal Drain Bond Clearing-1997	-	220,000	220,000	219,000	216,000
108	Municipal Drain Bond Clearing-1998	-	74,000	74,000	73,000	92,000
210	Municipal Drain Bond Clearing-1999	-	138,000	138,000	137,000	234,000
260	Municipal Drain Rev Bond Clearing - 2001	-	114,000	114,000	114,000	394,000
280	Municipal Drain Rev Bond Clearing - 2002	-	30,000	30,000	30,000	1,765,000
		<u>269,000</u>	<u>30,032,000</u>	<u>30,301,000</u>	<u>34,441,000</u>	<u>40,957,000</u>

# EQUITY IN TREASURY POOL

## JANUARY, 2005

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 1/31/05	TOTAL 10/01/04	TOTAL 1/31/04
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	254,000	254,000	252,000	250,000
4	TIF-Mall	-	20,000	20,000	20,000	10,000
5	TIF-East Side	-	3,326,000	3,326,000	3,326,000	846,000
11	LLEBG-Police Grant	-	125,000	125,000	142,000	246,000
12	Criminal Investigation	-	738,000	738,000	737,000	618,000
13	Grant	-	(38,000)	(38,000)	-	(243,000)
14	Wireline Fees	-	225,000	225,000	220,000	174,000
15	Judicial Efficiency	-	70,000	70,000	73,000	57,000
16	Industrial	-	16,000	16,000	15,000	15,000
17	Intergovernmental	-	264,000	264,000	175,000	367,000
18	Government Access/CATV	-	305,000	305,000	436,000	674,000
19	Teen Court Program	-	17,000	17,000	15,000	10,000
20	Municipal Courts Technology	-	957,000	957,000	899,000	775,000
55	Municipal Court-Building Security Fees	-	905,000	905,000	871,000	784,000
56	911 Reserve Fund	-	4,539,000	4,539,000	4,281,000	3,794,000
57	State Library Grants	-	-	-	-	(1,000)
			<b>11,723,000</b>	<b>11,723,000</b>	<b>11,462,000</b>	<b>8,376,000</b>
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	2,184,000	2,184,000	1,271,000	1,170,000
9	Technology Infrastructure	-	3,918,000	3,918,000	3,589,000	3,513,000
58	PC Replacement	-	795,000	795,000	603,000	942,000
59	Service Center	-	113,000	113,000	113,000	111,000
61	Equipment Maintenance	-	(366,000)	(366,000)	-	(224,000)
62	Information Technology	-	3,290,000	3,290,000	2,806,000	3,596,000
63	Office Services	-	(131,000)	(131,000)	-	(85,000)
64	Warehouse	-	33,000	33,000	210,000	9,000
65	Property/Liability Loss	-	5,317,000	5,317,000	5,793,000	5,371,000
66	Technology Services	-	7,812,000	7,812,000	7,558,000	6,719,000
71	Equipment Replacement	-	5,581,000	5,581,000	7,663,000	7,728,000
78	Health Claims	-	9,217,000	9,217,000	6,242,000	4,271,000
79	Parkway Service Ctr. Expansion	-	3,803,000	3,803,000	3,795,000	3,774,000
			<b>41,566,000</b>	<b>41,566,000</b>	<b>39,643,000</b>	<b>36,895,000</b>
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	35,000	35,000	29,000	28,000
8	Library Training Lab	-	6,000	6,000	7,000	4,000
69	Collin County Seized Assets	-	131,000	131,000	292,000	271,000
73	Memorial Library	-	158,000	158,000	160,000	186,000
74	Developers' Escrow	-	6,918,000	6,918,000	6,888,000	6,785,000
75	Plano Sister Cities	-	-	-	-	9,000
76	Economic Development	-	944,000	944,000	885,000	880,000
81	Friends of Plano Centre	-	3,000	3,000	3,000	3,000
84	Rebate	-	852,000	852,000	847,000	880,000
			<b>9,047,000</b>	<b>9,047,000</b>	<b>9,111,000</b>	<b>9,046,000</b>
<b>TOTAL</b>		<b>\$ 340,000</b>	<b>235,832,000</b>	<b>236,172,000</b>	<b>195,655,000</b>	<b>248,766,000</b>
<b>TRUST FUNDS</b>						
42	Water & Sewer Reserve	\$ -	914,000	914,000	913,000	998,000
72	Retirement Security Plan	\$ -	46,976,000	46,976,000	42,016,000	42,016,000
<b>TOTAL TRUST FUNDS</b>		<b>\$ -</b>	<b>47,890,000</b>	<b>47,890,000</b>	<b>42,929,000</b>	<b>43,014,000</b>

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 January 31, 2005 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	(1,487,000)
Local Government Investment Pool	37,981,000
Federal Securities	200,876,000
Municipal Bonds	-
Fair Value Adjustment	(2,113,000)
Interest Receivable	575,000
	<u>235,832,000</u>

## ANALYSIS OF CLAIMS PAYMENTS

### HEALTH CLAIMS FUND THROUGH JANUARY 31 OF FISCAL YEARS 2005 AND 2004

Health Claims Fund	FY 04-05	FY 03-04	Quarterly	FY 04-05	FY 03-04	1 month	FY 04-05	FY 03-04	Year to Date
	1st Quarter	1st Quarter	Variance Favorable (Unfavorable)	Jan	Jan	Variance Favorable (Unfavorable)	Total	Total	Variance Favorable (Unfavorable)
<b>Revenues</b>									
Employees Health Ins. Contributions	\$ 512,000	\$ 524,000	(12,000)	\$ 171,000	\$ 165,000	6,000	\$ 683,000	\$ 689,000	(6,000)
Employers Health Ins. Contributions	5,051,000	3,137,000	1,914,000	1,425,000	983,000	442,000	6,476,000	4,120,000	2,356,000
Contributions for Retirees	105,000	103,000	2,000	35,000	31,000	4,000	140,000	134,000	6,000
Cobra Insurance Receipts	13,000	20,000	(7,000)	3,000	5,000	(2,000)	16,000	25,000	(9,000)
Retiree Insurance Receipts	79,000	84,000	(5,000)	22,000	25,000	(3,000)	101,000	109,000	(8,000)
City Council Receipts	3,000	-	3,000	-	-	-	3,000	-	3,000
Plano Housing Authority	18,000	9,000	9,000	4,000	3,000	1,000	22,000	12,000	10,000
Interest	20,000	8,000	12,000	19,000	11,000	8,000	39,000	19,000	20,000
<b>Total Revenues</b>	<b>5,801,000</b>	<b>3,885,000</b>	<b>1,916,000</b>	<b>1,679,000</b>	<b>1,223,000</b>	<b>456,000</b>	<b>7,480,000</b>	<b>5,108,000</b>	<b>2,372,000</b>
<b>Expenses</b>									
Insurance	270,000	87,000	(183,000)	84,000	87,000	3,000	354,000	174,000	(180,000)
Contracts- Professional Svc.	80,000	161,000	81,000	7,000	6,000	(1,000)	87,000	167,000	80,000
Contracts- Other	214,000	170,000	(44,000)	81,000	96,000	15,000	295,000	266,000	(29,000)
Health Claims Paid	(130,000)	(125,000)	5,000	4,000	(14,000)	(18,000)	(126,000)	(139,000)	(13,000)
Health Claims-Prescription	-	-	-	84,000	-	(84,000)	84,000	-	(84,000)
Health Claims Paid -UHC	2,834,000	111,000	(2,723,000)	1,055,000	(51,000)	(1,106,000)	3,889,000	60,000	(3,829,000)
Health Claims Paid-EBS	28,000	3,314,000	3,286,000	7,000	1,502,000	1,495,000	35,000	4,816,000	4,781,000
Cobra Insurance Paid	1,000	1,000	-	-	1,000	1,000	1,000	2,000	1,000
Retiree Insurance Paid	18,000	22,000	4,000	6,000	6,000	-	24,000	28,000	4,000
Plano Housing Authority	1,000	1,000	-	1,000	-	(1,000)	2,000	1,000	(1,000)
<b>Total Expenses</b>	<b>3,316,000</b>	<b>3,742,000</b>	<b>426,000</b>	<b>1,329,000</b>	<b>1,633,000</b>	<b>304,000</b>	<b>4,645,000</b>	<b>5,375,000</b>	<b>730,000</b>
<b>Net increase (decrease)</b>	<b>\$ 2,485,000</b>	<b>\$ 143,000</b>	<b>2,342,000</b>	<b>\$ 350,000</b>	<b>\$ (410,000)</b>	<b>760,000</b>	<b>\$ 2,835,000</b>	<b>\$ (267,000)</b>	<b>3,102,000</b>
<b>Health Claims Fund Balance - Cumulative</b>	<b>\$ 6,232,000</b>	<b>\$ 1,342,000</b>	<b>4,890,000</b>	<b>\$ 6,581,000</b>	<b>\$ 931,000</b>	<b>5,650,000</b>			

### PROPERTY LIABILITY LOSS FUND THROUGH JANUARY 31 OF FISCAL YEARS 2005, 2004 AND 2003

	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003
<b>PROPERTY LIABILITY LOSS FUND</b>			
Claims Paid per General Ledger	\$ 537,000	460,000	448,000
Net Judgments/Damages/Attorney Fees	172,000	168,000	386,000
<b>Total Expenses</b>	<b>\$ 709,000</b>	<b>628,000</b>	<b>834,000</b>
<b>Fund Balance</b>	<b>\$ 2,166,000</b>	<b>2,285,000</b>	<b>1,584,000</b>

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<b>2004-05 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
<b>00022 Recreation Center Facilities</b>					
23403 Oak Point Recreation Center	-	5,821,000	-	-	5,821,000
23405 Recreation Center 3	3,000,000	10,500,000	277,877	1,401,121	8,821,002
<b>00022 Recreation Center Facilities</b>	<b>3,000,000</b>	<b>16,321,000</b>	<b>277,877</b>	<b>1,401,121</b>	<b>14,642,002</b>
<b>00023 Street Enhancements</b>					
58 Enhancements					
58001 Landscape Entryways	-	750,000	579,442	88	170,470
58002 Downtown Enhancements	122,000	500,000	378,420	-	121,580
58004 Tollroad Landscaping	-	1,412,000	247,649	3,785	1,160,566
58 Enhancements	122,000	2,662,000	1,205,511	3,873	1,452,616
<b>00023 Street Enhancements</b>	<b>122,000</b>	<b>2,662,000</b>	<b>1,205,511</b>	<b>3,873</b>	<b>1,452,616</b>
<b>00025 1991 Police &amp; Courts Facility</b>					
93 Police & Court Facilities					
93105 CJ Exp-II/Police Bldg	-	3,915,000	3,906,796	1,500	6,704
93107 Tri-City Academy Expansion	1,210,000	3,599,000	8,510	-	3,590,490
93 Police & Court Facilities	1,210,000	7,514,000	3,915,306	1,500	3,597,194
<b>00025 1991 Police &amp; Courts Facility</b>	<b>1,210,000</b>	<b>7,514,000</b>	<b>3,915,306</b>	<b>1,500</b>	<b>3,597,194</b>
<b>00026 Municipal Drainage CIP</b>					
94 Erosion Control					
70101 Erosion Control	500,000	14,515,000	6,009,946	4,682	8,500,372
70103 Riverbend Lakes	200,000	1,000,000	478,464	-	521,536
70104 Creek Erosion Projects	650,000	5,824,000	1,982,722	316,555	3,524,723
70105 Erosion Control-Oakwood Glen	-	517,000	468,463	8,101	40,436
70106 Erosion Control-Jasmine Lane	-	14,000	12,697	-	1,303
70107 Erosion Control-Carmel	-	273,000	224,361	2,951	45,688
26-P01 Oak Grove Drainage Improvements	50,000	50,000	-	-	50,000
94 Erosion Control	1,400,000	22,193,000	9,176,653	332,289	12,684,058
95 Drainage					
71111 Miscellaneous Drainage Improv	500,000	5,075,000	73,650	69,820	4,931,530
71116 Bronze Leaf / Citadel	-	1,333,000	1,252,242	2,270	78,488
71121 Cassidy Drainage Improvements	542,000	1,312,000	613,082	763,891	(64,973)
71123 Teakwood Drainage	-	243,000	249,718	-	(6,718)
95 Drainage	1,042,000	7,963,000	2,188,692	835,981	4,938,327
96 Channelization					
72118 Rice Field Storm Sewer	190,000	500,000	38,110	5,490	456,400
72119 Colling Creek Mall Triple Arches	50,000	100,000	-	29,000	71,000
96 Channelization	240,000	600,000	38,110	34,490	527,400
<b>00026 Municipal Drainage CIP</b>	<b>2,682,000</b>	<b>30,756,000</b>	<b>11,403,455</b>	<b>1,202,760</b>	<b>18,149,785</b>
<b>00027 1991 Library Facilities</b>					
17 Library Facilities					
17107 Haggard Library Expansion	3,500,000	4,143,000	1,509,826	2,390,332	242,842
27-P01 Library Improvements	100,000	2,750,000	-	-	2,750,000
	3,600,000	6,893,000	1,509,826	2,390,332	2,992,842
<b>00027 1991 Library Facilities</b>	<b>3,600,000</b>	<b>6,893,000</b>	<b>1,509,826</b>	<b>2,390,332</b>	<b>2,992,842</b>

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<b>2004-05 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
<b>00028 1991 Fire Facilities</b>					
10 Fire Facilities					
10105 Station Reconfiguration	-	4,941,000	1,922,197	-	3,018,803
10211 Fire Station #12	2,300,000	5,727,000	25,588	1,073	5,700,339
10212 Fire Station #11	3,100,000	3,337,000	117,344	2,334,469	885,187
10213 Fire Station #13	-	4,256,000	655,952	-	3,600,048
<b>10 Fire Facilities</b>	<b>5,400,000</b>	<b>18,261,000</b>	<b>2,721,081</b>	<b>2,335,542</b>	<b>13,204,377</b>
<b>00028 1991 Fire Facilities</b>	<b>5,400,000</b>	<b>18,261,000</b>	<b>2,721,081</b>	<b>2,335,542</b>	<b>13,204,377</b>
<b>00031 Municipal Facilities</b>					
19001 Municipal Center Parking	91,000	850,000	725,726	-	124,274
19002 Downtown Parking	51,000	800,000	719,513	15,386	65,101
<b>00031 Municipal Facilities</b>	<b>142,000</b>	<b>1,650,000</b>	<b>1,445,239</b>	<b>15,386</b>	<b>189,375</b>
<b>00032 Park Improvements</b>					
21 Acquisitions					
21188 White Rock Crk Greenbelt	150,000	7,565,000	209,621	-	7,355,379
21189 16th Steet Land Acquisition	-	365,000	361,818	-	3,182
21192 Oak Point Acquisition	-	6,900,000	6,913,368	-	(13,368)
21195 Douglas Area Land	-	135,000	25	-	134,975
21196 Rec Center/ Pool Land	3,000,000	3,000,000	-	-	3,000,000
<b>21 Acquisitions</b>	<b>3,150,000</b>	<b>17,965,000</b>	<b>7,484,832</b>	<b>-</b>	<b>10,480,168</b>
22 Development					
22327 Arbor Hills Nature Preserve	-	5,545,000	4,434,063	132,132	978,805
22328 Neighborhood Park Improvements	100,000	4,998,000	1,742,443	11,662	3,243,895
22334 Park Improvements	100,000	10,635,000	2,913,962	2,066	7,718,972
22336 Tennyson/Archgate Athletic	1,963,000	8,400,000	579,338	74,060	7,746,602
22337 Preston Meadow Atheletic Site	1,000,000	2,870,000	1,385,966	1,277,077	206,957
22338 Haggard Park	70,000	1,750,000	1,154,156	-	595,844
22339 Indoor Swimming Pool	1,800,000	7,500,000	-	-	7,500,000
22340 Oak Point Park Development	4,297,000	18,850,000	1,830,292	2,377,252	14,642,456
22341 Pool Renovations	555,000	3,200,000	1,549,169	530,712	1,120,119
22342 Trail Connections	1,196,000	9,950,000	569,250	211,126	9,169,624
<b>22 Development</b>	<b>11,081,000</b>	<b>73,698,000</b>	<b>16,158,639</b>	<b>4,616,087</b>	<b>52,923,274</b>
28 Miscellaneous					
28822 Bikeway System	-	853,000	28,349	-	824,651
28824 Maintenance Facility	-	2,955,000	1,014,936	-	1,940,064
28825 Liberty Park Center	-	3,400,000	3,393,662	5,341	997
<b>28 Miscellaneous</b>	<b>-</b>	<b>7,208,000</b>	<b>4,436,947</b>	<b>5,341</b>	<b>2,765,712</b>
<b>00032 Park Improvements</b>	<b>14,231,000</b>	<b>98,871,000</b>	<b>28,080,418</b>	<b>4,621,428</b>	<b>66,169,154</b>
<b>00033 Street &amp; Drainage Improvement</b>					
31 Streets					
31193 Plano Pkwy (Park-International)	1,696,000	2,628,000	969,240	70,523	1,588,237
31277 Park Streets	200,000	3,295,000	2,492,140	-	802,860
31341 Miscellaneous ROW	20,000	5,565,000	5,445,960	-	119,040
31342 Misc Oversize Participation	600,000	17,482,000	11,915,258	2,779	5,563,963
31363 Custer Widn-Spring Ck	-	1,008,000	995,144	12,862	(6)
31364 Hedgcoxe-Custer East&West	-	877,000	864,928	11,913	159
31378 LosRios-Jupiter to Parker	3,750,000	5,652,000	3,766,684	969,209	916,107

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<b>2004-05 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
31387 Hedgecoxe-Custer to Alma	1,150,000	1,300,000	108,220	15,480	1,176,300
31388 Hedgecoxe Preston to Custer	-	3,215,000	3,133,198	-	81,802
31392 Intersection Improvement	100,000	5,400,000	531,966	94,382	4,773,652
31393 Janwood - Alma to Westwood	985,000	1,105,000	97,593	1,265,324	(257,917)
31394 Jupiter-Spring Creek/Chaparra	-	2,592,000	2,600,400	-	(8,400)
31397 McDermott Widen Coit/Custer	100,000	815,000	51,053	308,638	455,309
31398 McDermott - Coit to Custer	180,000	2,709,000	-	207,400	2,501,600
31399 Midway - Parker to Spring Creek	200,000	1,900,000	-	-	1,900,000
31402 P Avenue - Park to 18th Street	150,000	1,450,000	37,347	91,153	1,321,500
31403 P Ave-Park to Parker	-	1,293,000	1,079,714	10,050	203,236
31405 Parker - K Avenue to P Avenue	292,000	2,942,000	-	288,057	2,653,943
31409 Premier-Ruisseau to Heritage	1,100,000	1,993,000	1,229,111	504,958	258,931
31410 Preston/Plano Pkwy Intersection	75,000	400,000	-	-	400,000
31411 Rasor-Ohio to SH 121	500,000	2,600,000	88,844	-	2,511,156
31412 Ridgeview, Custer-W to E of Independence	1,800,000	2,000,000	156,578	40,708	1,802,714
31413 Marsh Ln-Park Blvd North	-	644,000	623,316	2,631	18,053
31418 Spring Creek-Midway to Tollway	-	3,045,000	3,019,204	-	25,796
31424 Tollway Serv Roads-Parker	-	922,000	892,033	10,948	19,019
31425 Traffic Analysis Grade	-	95,000	86,258	-	8,742
31427 Tollway Svc Road-Spring Creek	812,000	1,750,000	175,432	1,131,383	443,185
31429 McDermott-Ohio to Robinson	1,031,000	1,944,000	1,350,384	462,856	130,760
31432 Plano Pkwy-E of Los Rios	2,420,000	3,177,000	203,265	17,458	2,956,277
31433 H Ave-13th to 14th	-	131,000	129,288	-	1,712
31436 Executive/190 Connector	-	-	82,585	6,942	(89,527)
31437 Willowbend South of Windhaven	250,000	390,000	135,541	203,477	50,982
31438 Spring Creek at Coit Intersection Improv.	50,000	400,000	-	-	400,000
31439 Jupiter/Plano Pkwy Intersection Improv.	100,000	150,000	8,000	-	142,000
31440 Parker Road at US 75	200,000	6,250,000	58,842	176,014	6,015,144
31441 Preston/Legacy Intersection Improvmt	50,000	500,000	-	-	500,000
31442 2004 Intersection Improvements	791,000	1,036,000	50,675	55,745	929,580
31443 Shiloh-Royal Oaks to Parker	540,000	1,430,000	112,470	56,030	1,261,500
31444 Briarcreek Paving, Phase II	550,000	600,000	27,604	475,407	96,989
31445 View Place - Horizon to Mission Ridg.	176,000	176,000	-	-	176,000
31446 Ravenglass - Park to Faringdon	340,000	340,000	36,065	23,435	280,500
31447 Parkwood - North of Spring Creek Par	475,000	775,000	4,177	22,351	748,472
31448 Intersection Improvements 20	-	-	3,365	85,961	(89,326)
33-P01 12th Street - K Avenue to Municipal D	138,000	138,000	-	-	138,000
33-P140 Communications - Fall Hill North to P	80,000	780,000	-	-	780,000
33-P11 Legacy - East of K Avenue to Des Moi	500,000	1,500,000	-	-	1,500,000
33-P15 S.H. 121 Traffic Signals	82,000	165,000	-	-	165,000
33-P16 Redevelopment Street Improvements	1,000,000	5,000,000	-	-	5,000,000
<b>31 Streets</b>	<b>22,483,000</b>	<b>99,559,000</b>	<b>42,561,882</b>	<b>6,624,074</b>	<b>50,373,044</b>
<b>32 Mass Transit &amp; Downtown Improvmt</b>					
32492 Downtown Cons-Phase II	-	542,000	539,755	1,848	397
32493 Downtown Street Improvements	-	1,659,000	1,641,445	2,346	15,209
32494 K Avenue Streetscape	200,000	725,000	16,010	14,820	694,170
<b>32 Mass Transit &amp; Downtown Improvmt</b>	<b>200,000</b>	<b>2,926,000</b>	<b>2,197,210</b>	<b>19,014</b>	<b>709,776</b>
<b>34 Sidewalks</b>					
34555 Sidewalks	-	25,000	294,656	-	(269,656)
34556 Barrier Free Ramps	100,000	3,292,000	2,746,817	-	545,183
<b>34 Sidewalks</b>	<b>100,000</b>	<b>3,317,000</b>	<b>3,041,473</b>	<b>-</b>	<b>275,527</b>
<b>36 Traffic Signalization</b>					
36726 Signalization Upgrade	280,000	3,107,000	1,712,375	67,135	1,327,490
36727 Traffic Signalization	500,000	12,670,000	7,588,763	98,483	4,982,754
36742 Computerized Signal System	500,000	3,515,000	272,596	895,039	2,347,365

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<u>2004-05 BUDGET</u>	<u>LIFETIME ALLOTMENT PROJECTION</u>	<u>INCEPTION TO DATE EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
36 Traffic Signalization	1,280,000	19,292,000	9,573,734	1,060,657	8,657,609
37 Misc. Street Improvements					
37752 Roadway Median Landscaping	300,000	3,213,000	1,880,860	24,213	1,307,927
37753 Railroad Crossings	600,000	1,058,000	368,319	10,076	679,605
37760 Street Lighting	400,000	5,417,000	1,875,816	2,230	3,538,954
37766 Alley Reconstruction	50,000	5,775,000	3,525,207	-	2,249,793
37786 New Concrete Alleys	87,000	2,124,000	1,513,196	119,784	491,020
37812 East Side Entryway	30,000	524,000	79,518	1,343	443,139
37818 15th Street Reconstruction	50,000	215,000	98,987	98,944	17,069
37823 J Avenue/12th Street Reconstruction	710,000	710,000	-	48,176	661,824
37826 Ramp Reconstruction US 75	300,000	1,457,000	513,796	546,455	396,749
37830 Spring Creek-White Rock to Tollway	-	3,201,000	3,009,167	13,599	178,234
37831 Landscaping Street Enhancements	330,000	980,000	24,110	410	955,480
37832 Douglas Sidewalks	-	200,000	130,195	-	69,805
37833 Fulgham Street Reconstruction	-	320,000	296,282	231	23,487
37834 Pecan Lane Reconstruction	232,000	550,000	59,188	378,562	112,250
37835 Tollroad/Chapel Hill Ramps	-	5,050,000	12,900	-	5,037,100
37836 Armstrong Alley Reconstruction	-	459,000	335,932	1,372	121,696
37837 Alley Reconstruction-Dallas North 12	349,000	384,000	30,450	223,352	130,198
37838 Screening Wall Reconstruction	1,000,000	3,600,000	-	53,682	3,546,318
37839 Alma Road Whitetopping	1,400,000	1,520,000	-	118,282	1,401,718
37 Misc. Street Improvements	5,838,000	35,237,000	13,753,923	1,640,711	16,414,330
<b>00033 Street &amp; Drainage Improvement</b>	<b>29,901,000</b>	<b>160,331,000</b>	<b>71,128,222</b>	<b>9,344,456</b>	<b>76,430,286</b>
<b>00034 Sewer CIP</b>					
41 Water Main Projects					
41197 Premier-Ruisseau to Heritage	-	35,000	32,368	2,479	153
41 Water Main Projects	-	35,000	32,368	2,479	153
44 Sewer Reserve Projects					
44401 White Rock Sewer Valve Installation	-	31,000	30,114	-	886
44 Sewer Reserve Projects	-	31,000	30,114	-	886
46 Wastewater Mains					
46651 9001-Misc Oversize Participation	25,000	736,000	498,710	-	237,290
46666 Alcatel DSC Infrastructure	50,000	350,000	220,860	-	129,140
46685 Briarcreek San. Swr. Cap. Phll	400,000	1,389,000	402,982	888,555	97,463
46686 Pecan Lane	84,000	185,000	31,860	87,632	65,508
34-P04 Redevelopment Capacity Improvement	1,000,000	6,000,000	-	-	6,000,000
46 Wastewater Mains	1,559,000	8,660,000	1,154,412	976,187	6,529,401
48 Miscellaneous-Wastewater					
48802 Infrastructure Renovation	500,000	7,670,000	572,505	-	7,097,495
48838 Aerial Cross Eros Control	200,000	1,610,000	504,650	-	1,105,350
48847 Inflow/Infiltration Program	550,000	7,551,000	2,257,899	38,765	5,254,336
48861 I & I Repairs-Contracts	3,500,000	30,161,000	10,444,277	2,359,331	17,357,392
48874 Janwood	210,000	240,000	25,570	225,388	(10,958)
48875 P Avenue - Park to 18th	20,000	220,000	872	2,128	217,000
48876 P Ave-Park to Parker Rehab	-	175,000	167,249	-	7,751
48877 Manhole Sealing	300,000	2,639,000	637,538	-	2,001,462
48880 RT Zoning Sanitary Sewer Line	-	188,000	43,990	1,000	143,010
48885 Plano Pkwy East I/I Investigation	30,000	177,000	147,816	28,668	516
48888 Ridgeview Dr/SH 121 Sanitary Sewer	300,000	700,000	36,439	37,921	625,640
48889 Wastewater System Analysis	-	54,000	49,504	-	4,496
48890 Parker Rd. Estates Sewer	350,000	630,000	47,767	13,903	568,330

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<u>2004-05 BUDGET</u>	<u>LIFETIME ALLOTMENT PROJECTION</u>	<u>INCEPTION TO DATE EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
48 Miscellaneous-Wastewater	5,960,000	52,015,000	14,936,076	2,707,104	34,371,820
49 Administration					
49892 Administration	<u>314,293</u>	<u>5,847,966</u>	<u>3,526,695</u>	<u>-</u>	<u>2,321,271</u>
49 Administration	<u>314,293</u>	<u>5,847,966</u>	<u>3,526,695</u>	<u>-</u>	<u>2,321,271</u>
<b>00034 Sewer CIP</b>	<b>7,833,293</b>	<b>66,588,966</b>	<b>19,679,665</b>	<b>3,685,770</b>	<b>43,223,531</b>
<b>00035 Capital Reserve</b>					
51 Streets & Drainage					
51118 Res. St & Alley Replacement	3,000,000	44,755,000	15,720,155	2,270,930	26,763,915
51120 Screening Wall Repairs	500,000	6,320,000	2,400,238	337,899	3,581,863
51128 Sidewalk Repairs	250,000	16,655,000	9,990,458	388,778	6,275,764
51131 Arterial Concrete Repairs	1,600,000	20,379,000	7,683,540	1,381,406	11,314,054
51134 Undersealing Program	2,300,000	16,990,000	3,350,745	997,397	12,641,858
51136 Curb Median Repairs	75,000	925,000	288,815	-	636,185
51138 Traffic Signal Improvement	500,000	3,076,000	759,782	69,226	2,246,992
35-P01 Coit Road Landscaping	38,000	228,000	-	-	228,000
51141 Street Name Sign Replacement	90,000	720,000	28,478	24,121	667,401
51 Streets & Drainage	<u>8,353,000</u>	<u>110,048,000</u>	<u>40,222,211</u>	<u>5,469,757</u>	<u>64,356,032</u>
53 Park Improvements					
53307 Athletic Fields	600,000	7,170,000	2,722,291	426,480	4,021,229
53321 Bob Woodruff Park	-	1,847,000	1,321,938	494,310	30,752
53337 Low Water Corssing Replacement	15,000	1,035,000	829,661	-	205,339
53338 Municipal Golf Course	175,000	2,279,000	1,852,021	13,713	413,266
53341 Park Signage Replacement	15,000	143,000	26,029	-	116,971
53345 Accessible Drinking Fountains	-	-	22,193	-	(22,193)
53346 Maintenance Shop Renovations	-	231,000	93,672	-	137,328
53347 Highpoint Tennis Center	95,000	752,000	351,291	20,000	380,709
53351 Restroom Fix Replacement	25,000	296,000	87,520	15,792	192,688
53353 Irrigation Renovations	175,000	6,700,000	628,345	1,859	6,069,796
53354 Parking Lot Replace	-	1,458,000	1,329,893	10,857	117,250
53356 Playground Replacements	200,000	4,221,000	1,508,884	266,483	2,445,633
53357 Trail Repairs	500,000	7,280,000	641,828	38,691	6,599,481
53362 Park Shelter Replacements	100,000	1,180,000	102,488	200,022	877,490
53363 Park Structures & Equipment	175,000	2,298,000	587,274	34,072	1,676,654
53365 Park Restoration & Cleanup	20,000	79,000	19,450	-	59,550
53366 Preston Meadow Park	-	250,000	122,400	127,600	-
53367 Shawnee Park Renovation	-	244,000	237,529	-	6,471
53368 Silt Removal	35,000	350,000	-	-	350,000
53369 Interurban Building	15,000	25,000	3,825	-	21,175
53370 Recreation Center Equipment	210,000	855,000	98,605	2,157	754,238
53371 Big Lake Park	75,000	650,000	-	-	650,000
53372 Jack Carter Pool Renovation	625,000	625,000	108,661	628,355	(112,016)
53373 Median Renovations	50,000	400,000	7,071	1,657	391,272
35-P04 Public Building Landscape Renovations	25,000	550,000	-	-	550,000
53 Park Improvements	<u>3,130,000</u>	<u>40,918,000</u>	<u>12,702,869</u>	<u>2,282,048</u>	<u>25,933,083</u>

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<u>2004-05 BUDGET</u>	<u>LIFETIME ALLOTMENT PROJECTION</u>	<u>INCEPTION TO DATE EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
54 Municipal Facilities					
54422 Carpenter Park Rec Ctr Renovation	275,000	1,078,000	336,377	-	741,623
54423 Plano Centre Renovation	222,000	1,249,000	527,929	13,810	707,261
54424 Municipal Center Renovations	26,000	1,293,000	807,367	82,347	403,286
54425 Animal Shelter Modifications	-	57,000	60,774	-	(3,774)
54426 Aquatic Ctr Renovation	35,000	323,000	287,387	-	35,613
54432 Schim Brick Sealing	-	285,000	19,230	-	265,770
54436 Douglass Recreation Center	-	211,000	131,742	250	79,008
54440 Harrington Library	10,000	267,000	123,751	-	143,249
5442 Municipal Annex	-	-	12,867	-	(12,867)
54443 Municipal Center South	-	204,000	28,843	-	175,157
54447 Fire Station #5	-	127,000	1,190	-	125,810
54448 Fire Station #6 Modification	19,000	227,000	16,929	38,424	171,647
54449 Roof Replacements	-	33,000	31,468	1,000	532
54460 Council Chambers Digital	-	1,600,000	1,538,053	8,270	53,677
54462 Neighborhood Revitalization	100,000	1,300,000	-	-	1,300,000
54465 Stadium Pump Station	-	7,000	-	-	7,000
54466 Asbestos Testing & Removal	40,000	218,000	3,132	-	214,868
54467 Fire Station #7 - Bldg #59	94,000	175,000	2,040	-	172,960
54467-P Parkway Operations - Bldg #74	33,000	108,000	-	-	108,000
54468 Property House - Bldg #87	122,000	130,000	8,426	1,950	119,624
54468-P Douglass Annex	15,000	16,000	-	-	16,000
54474 Mold Testing & Removal	47,000	250,000	-	-	250,000
54475 Dozier Radio Tower	-	20,000	10,740	-	9,260
54476 EOC Radio Tower	-	-	-	10,388	(10,388)
54479 Liberty Recreation Center	35,000	291,000	97,033	1,942	192,025
54481 Fire Station #10	6,000	7,000	7,567	-	(567)
54482 Senior Center	-	81,000	30,768	4,337	45,895
54484 Parkway Operations	-	-	4,584	24,802	(29,386)
54484-P Energy Reduction	25,000	625,000	-	-	625,000
54485 Tri-City Gun Range-Bldg #86	-	-	1,290	-	(1,290)
54486 Police Assembly 2-Bldg #58	-	-	3,873	-	(3,873)
54487-P Haggard Library - Bldg #60	175,000	270,000	17,651	20,511	231,838
54488 Oak Point Rec Center-Bldg #92	-	-	350	-	(350)
54488-P Fire Station No.04 - Bldg #18	12,000	27,000	-	-	27,000
54489-P Oak Point Recreation Center - Bldg #92	18,000	48,000	1,450	-	46,550
54490 Parkway Park Maint.-Bldg #6	-	-	350	-	(350)
54490-P Fire Station No. 08 - Bldg #79	32,000	44,000	-	-	44,000
54491-P Fire Station No. 09 - Bldg #90	6,000	6,000	4,450	-	1,550
54492 Robinson Justice Center	-	-	-	893	(893)
54493 Davis Library-Bldg #89	-	-	990	-	(990)
54494 Municipal Annex Bldg #3	-	-	3,530	-	(3,530)
54 Municipal Facilities	<u>1,347,000</u>	<u>10,577,000</u>	<u>4,122,131</u>	<u>208,924</u>	<u>6,245,945</u>
55 Miscellaneous					
55501 Ligustrum Replacement	5,000	185,000	125,107	-	59,893
55 Miscellaneous	<u>5,000</u>	<u>185,000</u>	<u>125,107</u>	<u>-</u>	<u>59,893</u>
<b>00035 Capital Reserve</b>	<b>12,835,000</b>	<b>161,728,000</b>	<b>57,172,318</b>	<b>7,960,729</b>	<b>96,594,953</b>
<b>00036 Water CIP</b>					
67 Special Projects					
67892 Administration- Water	314,293	6,123,966	3,005,924	-	3,118,042

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<b>2004-05 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
67 Special Projects	314,293	6,123,966	3,005,924	-	3,118,042
68 Water Projects					
68164 Fire Hydrants	325,000	2,243,000	921,311	68,924	1,252,765
68176 Hedgcoxe Main-East of Custer	-	444,000	389,335	53,410	1,255
68178 Independence Square	-	1,045,000	1,010,787	14,210	20,003
68187 Shiloh - Park to Parker	80,000	235,000	125,877	3,000	106,123
68313 Monitoring & Control/Ridgeview	-	585,000	74,411	-	510,589
68456 Oversize Participation	100,000	2,563,000	1,380,624	-	1,182,376
68896 Ridgeview Transmission Line East	-	2,857,000	2,840,326	-	16,674
68899 Chaparral - Jupiter to E. City Limits	20,000	170,000	-	-	170,000
68905 Janwood - Alma to Westwood	548,000	605,000	52,707	367,970	184,323
68907 Legacy Business District Area	820,000	840,000	58,491	30,155	751,354
68911 McDermott/Rasor-TXU Easement	-	1,746,000	1,690,414	18,666	36,920
68913 P Ave-Park to 18th	40,000	440,000	10,303	12,769	416,928
68914 P Ave-Park to Parker Rehab	-	275,000	257,088	-	17,912
68920 Stewart Main - Capital to Plano Pkwy	30,000	330,000	-	32,500	297,500
68935 Parkwood Tnk Line-TXU/Tnk Sp	680,000	720,000	53,336	6,180	660,484
68942 Jupiter-Parker to Royal	-	510,000	429,109	59,837	21,054
68943 Kimberlea Water Rehab	-	1,421,000	1,411,824	4,878	4,298
68944 Los Rios-Jupiter to Park	350,000	549,000	488,529	73,728	(13,257)
68949 Waterline Crossing No.1	200,000	615,000	62,730	24,690	527,580
68950 McDermott/Rasor-Ohio to Robinson	75,000	159,000	106,314	43,506	9,180
68951 Plano Pkwy-Los Rios-14th	120,000	172,000	10,733	1,067	160,200
68952 Downtown Fire Protection	23,000	114,000	52,948	35,939	25,113
68953 15th St.-G to I	150,000	170,000	-	17,323	152,677
68956 Dallas N15 Waterline Rehab	1,500,000	1,650,000	346,376	1,113,956	189,668
68957 Briarcreek Waterline	50,000	90,000	57,011	95,651	(62,662)
68959 Landershire Drive Water Rehab	8,000	202,000	158,791	27,578	15,631
68960 Premier-Ruisseau to Heritage	-	175,000	124,085	32,791	18,124
68961 SH 121 Utility Adjustments	50,000	125,000	48,842	16,410	59,748
68962 Water Remodeling Extended	10,000	20,000	16,971	854	2,175
68963 Water Distribution Analysis	10,000	70,000	2,379	7,621	60,000
68964 White Rock Crk Tank Modification	50,000	60,000	94,576	6,289	(40,865)
68965 View Place - Horizon to Mission Ridg	19,000	19,000	-	-	19,000
68966 Dallas North Tollway - N of Spring Cr	-	100,000	-	5,200	94,800
68967 Parker - K Avenue to P Avenue	30,000	270,000	-	8,263	261,737
36-P03 12th Street - K Avenue to Municipal D	32,000	32,000	-	-	32,000
36-P14 Pump Station Improvements	100,000	110,000	-	-	110,000
68968 Whiffletree Water Rehab	150,000	1,600,000	12,100	155,025	1,432,875
36-P422 Automated Meter Reading Program	160,000	1,130,000	-	-	1,130,000
<b>68 Water Projects</b>	<b>5,730,000</b>	<b>24,461,000</b>	<b>12,288,328</b>	<b>2,338,390</b>	<b>9,834,282</b>
<b>00036 Water CIP</b>	<b>6,044,293</b>	<b>30,584,966</b>	<b>15,294,252</b>	<b>2,338,390</b>	<b>12,952,324</b>
<b>00038 DART Local Assistance</b>					
83 CMS-Technical Support					
83301 CMS Cap Support	-	17,000	16,970	-	30
83302 CMS Trans Staff	-	1,284,000	1,322,719	-	(38,719)
83 CMS-Technical Support	-	1,301,000	1,339,689	-	(38,689)

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<u>2004-05 BUDGET</u>	<u>LIFETIME ALLOTMENT PROJECTION</u>	<u>INCEPTION TO DATE EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
84 CMS-Capital					
84409 14th st G to K Ave	-	769,000	737,728	10,520	20,752
84413 Westside Intersection Improvements	120,000	1,036,000	679,149	2,600	354,251
84417 W. Intersection-Pkwy/Ohio	-	130,000	95,094	18,755	16,151
84418 W. Intersection-SC/Tollway Rtrun	-	60,000	57,764	-	2,236
84 CMS-Capital	120,000	1,995,000	1,569,735	31,875	393,390
<b>00038 DART Local Assistance</b>	120,000	3,296,000	2,909,424	31,875	354,701
<b>00052 Park Service Area Fees</b>					
A01 AREA 01					
01002 Cottonwood Creek Greenbelt	120,000	940,000	469,195	-	470,805
A01 AREA 01	120,000	940,000	469,195	-	470,805
A03 AREA 03					
03033 Jupiter Road Site	-	703,000	626,071	107	76,822
52-P03-1 Rowlett Creek Greenbelt	100,000	100,000	-	-	100,000
A03 AREA 03	100,000	803,000	626,071	107	176,822
A04 AREA 04					
04044 Hoblitzelle Trail	100,000	339,000	238,021	-	100,979
A04 AREA 04	100,000	339,000	238,021	-	100,979
A05 AREA 05					
05051 Chisholm Trail	50,000	248,000	47,993	-	200,007
A05 AREA 05	50,000	248,000	47,993	-	200,007
A06 AREA 06					
06062 Evans Park	-	120,000	109,912	-	10,088
A06 AREA 06	-	120,000	109,912	-	10,088
A09 AREA 09					
09095 Russell Creek Park	50,000	50,000	150,000	-	(100,000)
A09 AREA 09	50,000	50,000	150,000	-	(100,000)
A10 AREA 10					
10004 Preston Ridge Trail	25,000	821,000	639,180	-	181,820
10005 Legacy Trail	200,000	1,796,000	819,599	3,100	973,301
10007 Bluebonnet Trail	275,000	425,000	-	-	425,000
A10 AREA 10	500,000	3,042,000	1,458,779	3,100	1,580,121

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF JANUARY 31, 2005**

	<u>2004-05 BUDGET</u>	<u>LIFETIME ALLOTMENT PROJECTION</u>	<u>INCEPTION TO DATE EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
A11 AREA 11					
11114 Preston Ridge Trail	25,000	391,000	140,878	-	250,122
A11 AREA 11	25,000	391,000	140,878	-	250,122
A13 AREA 13					
13133 Marsh Lane Site	-	250,000	200,000	-	50,000
13134 Northwest Greenbelt	75,000	910,000	722,020	-	187,980
A13 AREA 13	75,000	1,160,000	922,020	-	237,980
<b>00052 Park Service Area Fees</b>	1,020,000	7,093,000	4,162,869	3,207	2,926,924
<b>00053 Creative &amp; Perf Arts Facility</b>					
56531 Creative & Perf Arts Facility	-	19,402,000	25,278	-	19,376,722
56532 Collin County Cultural Arts District	-	766,000	100,581	-	665,419
<b>00053 Creative &amp; Perf Arts Facility</b>	-	20,168,000	125,859	-	20,042,141
<b>00054 Animal Control Facility</b>					
57541 Animal Shelter	-	3,754,967	2,280,356	4,589	1,470,022
<b>00054 Animal Control Facility</b>	-	3,754,967	2,280,356	4,589	1,470,022
<b>00059 Service Center Facility</b>					
59592 Parkway Svc Ctr Expansion	-	4,000,000	81	-	3,999,919
<b>00059 Service Center Facility</b>	-	4,000,000	81	-	3,999,919
<b>00060 Joint Use Facilities</b>					
61110 Joint Use Facility	-	4,000,000	3,742,995	111,739	145,266
<b>00060 Joint Use Facilities</b>	-	4,000,000	3,742,995	111,739	145,266

An aerial photograph of a city street, likely in Plano, Texas. The street is paved with red bricks and has a double yellow line down the center. There are several cars parked along the sides and driving in the lanes. On the left, there are white buildings with awnings, one of which has a sign that says "ARSCHELL BOOKS". On the right, there are more modern buildings and trees. The sky is blue with scattered white clouds.

# Section 2

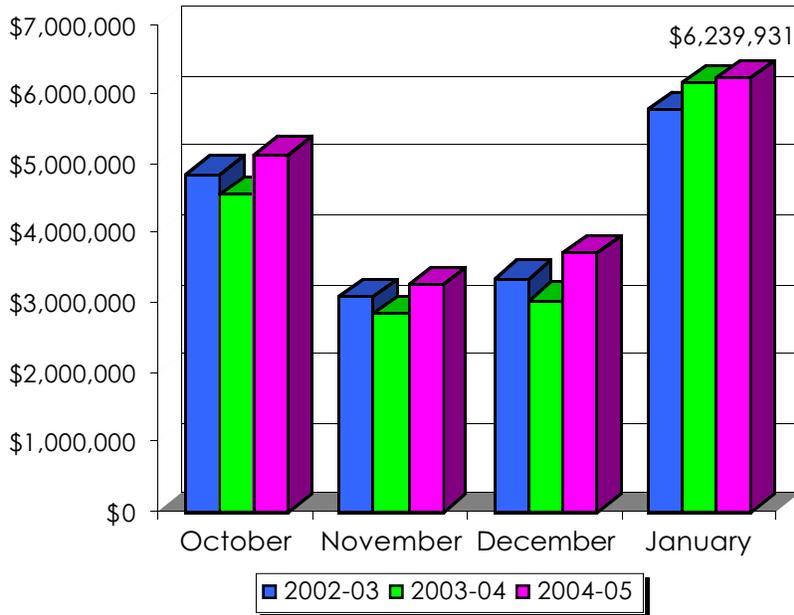
City of Plano  
Comprehensive Monthly Finance Report

## Economic Analysis

## Economic Analysis

Sales tax of \$6,239,931 was reported in January for the City of Plano. This amount represents an increase of 1.20% over the amount reported in January 2004.

**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 December by businesses filing monthly returns, reported in January to the State, and received in February by the City of Plano.

Figure I represents actual sales and use tax receipts for the months of October through January for fiscal years 2002-03, 2003-04, and 2004-2005.

**Annualized Sales Tax Index**  
Compared to Dallas Consumer Price Index  
Figure II

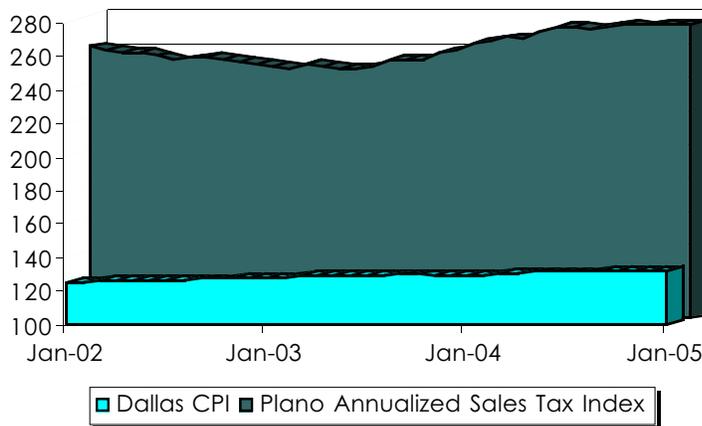


Figure II, left, tracks the percentage change in annualized sales tax revenues compared to the percentage change in the Dallas-area CPI, using 1982-84 as the base period. For January 2005, the adjusted CPI was 132.18 and the Sales Tax Index was 275.64.

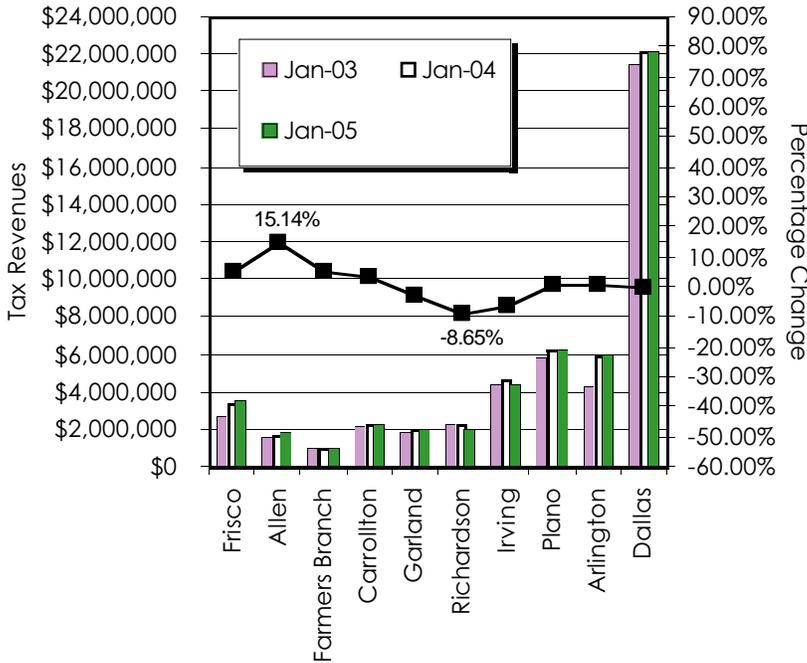
Since January 1998, the BLS has moved the Dallas-Area pricing cycle for CPI computation to odd-numbered months.

## Economic Analysis

Figure III shows sales tax receipts from January 2003 – January 2005 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 1.25% sales tax rate with .25% dedicated to road maintenance. For the January reporting month, the City of Plano received \$6,239,931 from this 1% tax.

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

Figure III



The percentage change in sales tax collections for the area cities from January 2003 to January 2005 ranged from 15.14% for the City of Allen to -8.65% for the City of Richardson.

In January 2005, a total of 53 actual single-family housing permits, representing a value of \$13,367,765, were issued. This value represents a 47.28% increase from the same period a year ago. Annualized single-family housing starts of 727 represent a value of \$145,554,996.

### Single Family Housing Starts

Figure IV

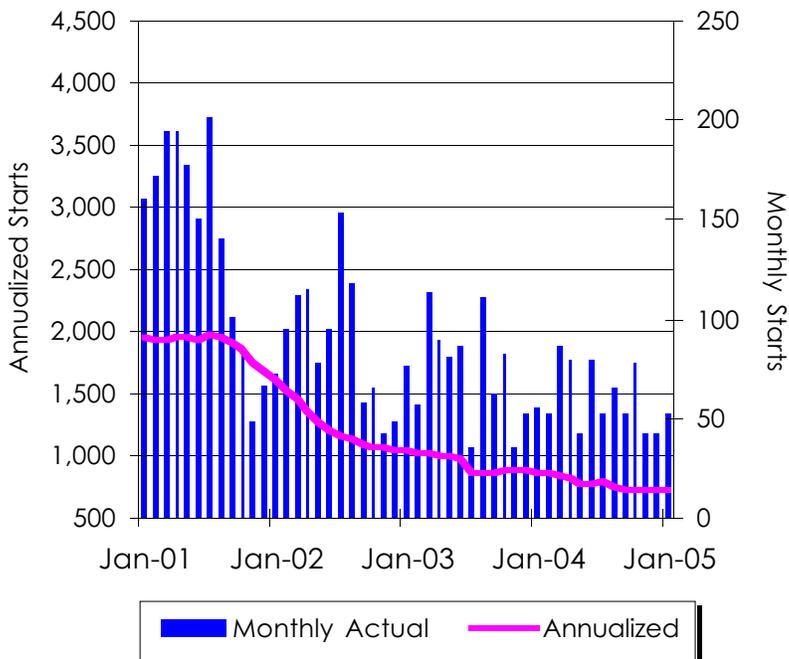


Figure IV left shows actual single-family housing starts versus annualized housing starts for January 2001 through January 2005.

Figure IV left shows actual single-family housing starts versus annualized housing starts for January 2001 through January 2005.

# Economic Analysis

**Yield Curve**  
Figure V

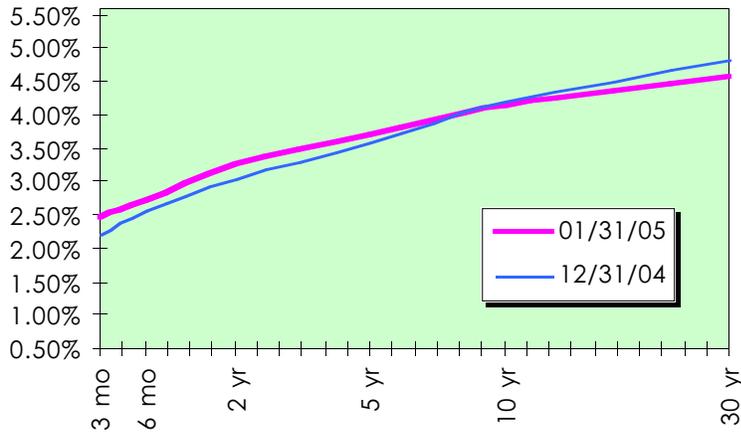


Figure V, left, shows the U.S. Treasury yield curve for January 31, 2005 in comparison to December 31, 2004. A majority of reported treasury yields increased in the month of January, with the greatest increase in reported rates occurring in the 3-month sector at +22 basis points, and the greatest decrease in rates occurring in the 30-year sector at -23 basis points.

**Unemployment Rates**  
Unadjusted Rate Comparison  
Figure VI

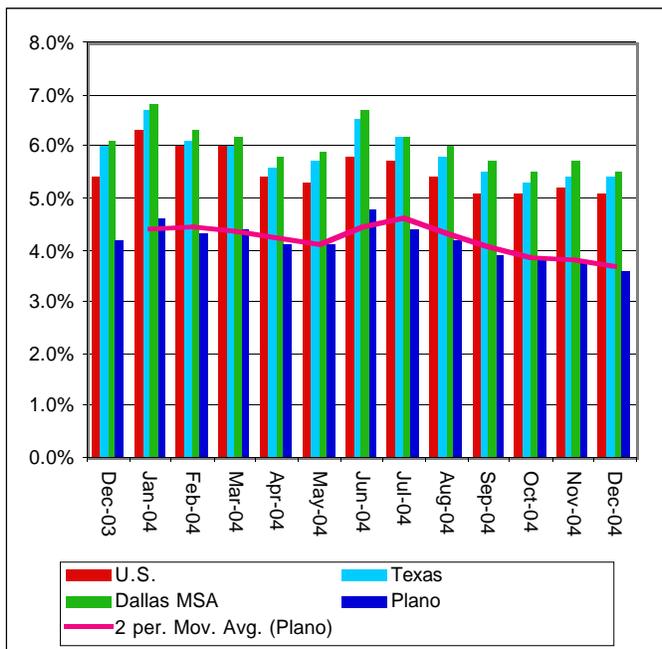


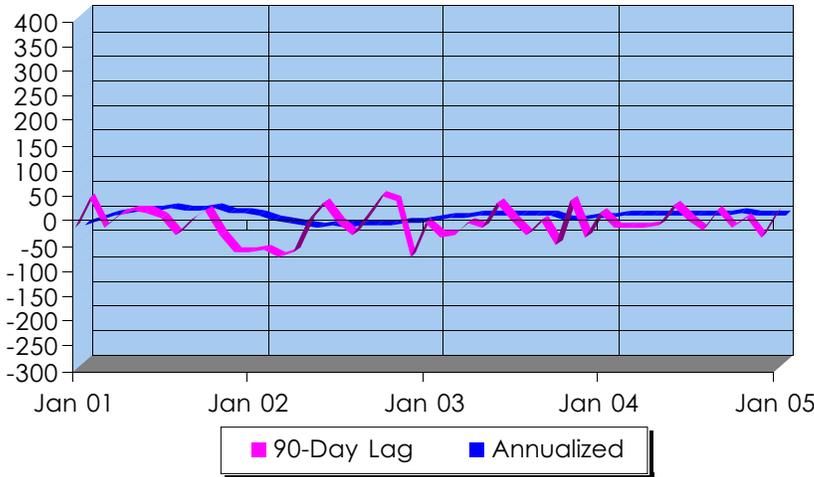
Figure VI shows unadjusted unemployment rates based on the BLS U.S. City Average, and LAUS estimates for the State of Texas, the Dallas Metropolitan Statistical Area (MSA) and the City of Plano from December 2003 to December 2004.

\*Due to recent changes in labor force estimates by the BLS, unemployment data from 1990 to present has been revised, and the changes will be reflected in this chart.

## Economic Analysis

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

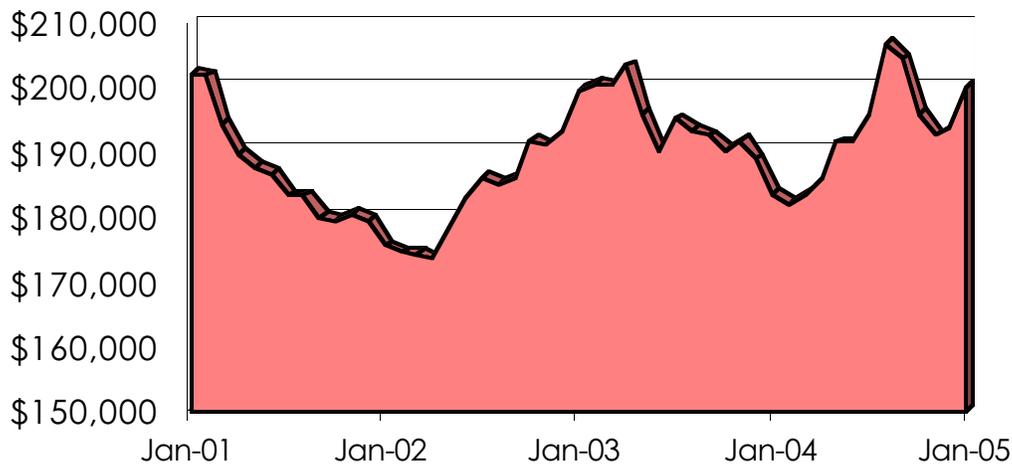
**Housing Absorption  
90-Day Lag From Permit Date**  
Figure VII



For the current month, the 90-day lag is 15 homes, meaning that in October 2004 there were 15 more housing starts than new refuse customers in January 2005. The annualized rate is -6 which means there was an average of 6 less housing starts than new garbage customers per month over the past year.

The annualized average declared construction value of new homes increased 9.12% to \$200,213 when compared to January 2004.

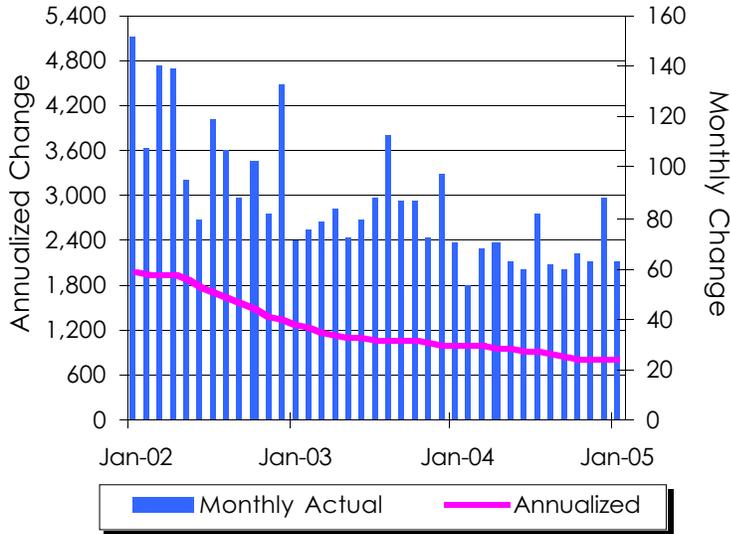
**Single-Family New Home Value**  
Figure VIII



# Economic Analysis

## Refuse Collections Accounts Net Gains/Losses

Figure IX

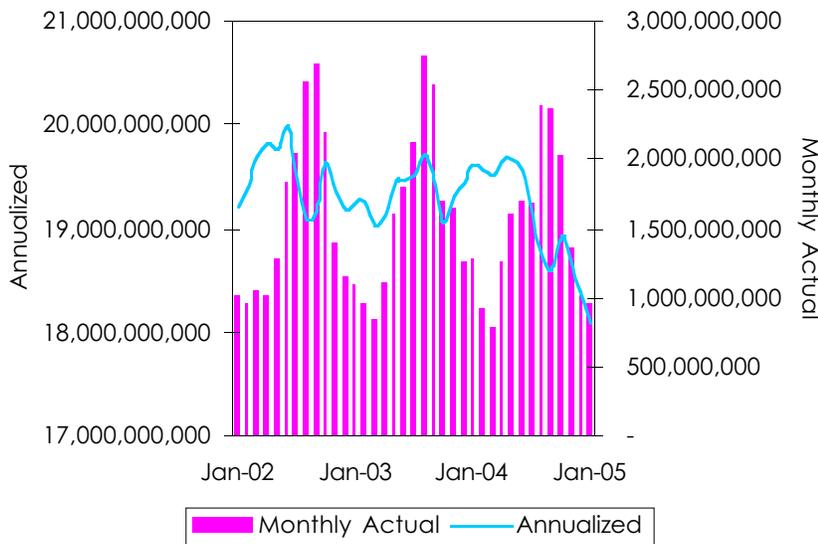


In January, net new refuse collection accounts totaled 63, in comparison to 70 new accounts in January of 2004. This change represents a decrease of 10.00% year-to-year. Annualized new refuse accounts totaled 798, showing a decrease of 205, or a -20.44% change when compared to the same time last year.

Figure IX shows actual versus annualized new refuse collection accounts.

## Local Water Consumption (Gallons)

Figure X



In January, the City of Plano pumped 1,126,432,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 960,947,000 gallons among 75,190 billed water accounts while billed sewer accounts numbered 71,787. The minimum daily water pumpage was 33,257,000 gallons, which occurred on Friday, January 7th. Maximum daily pumpage was 40,945,000 gallons and occurred on Wednesday, January 26th. This month's average daily pumpage was 36,337,000 gallons.

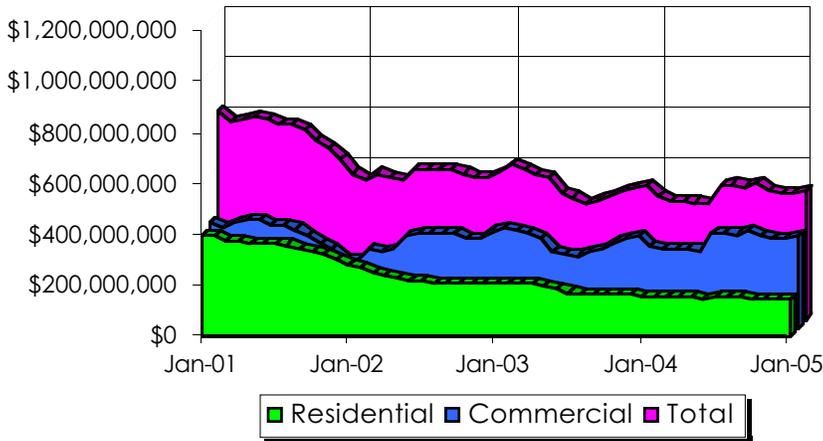
Figure X shows the monthly actual and annualized average for local water consumption.

## Economic Analysis

In January, a total of 113 new construction permits were issued, valued at \$29,979,605. This includes 53 single-family residences, 1 amusement building, 4 office/bank buildings, 2 retail/restaurant/other, 8 other, 17 commercial additions/alterations, and 28 interior finish-outs. There were 21 permits issued for pools/spas.

### Annualized Building Permit Values

Figure XI



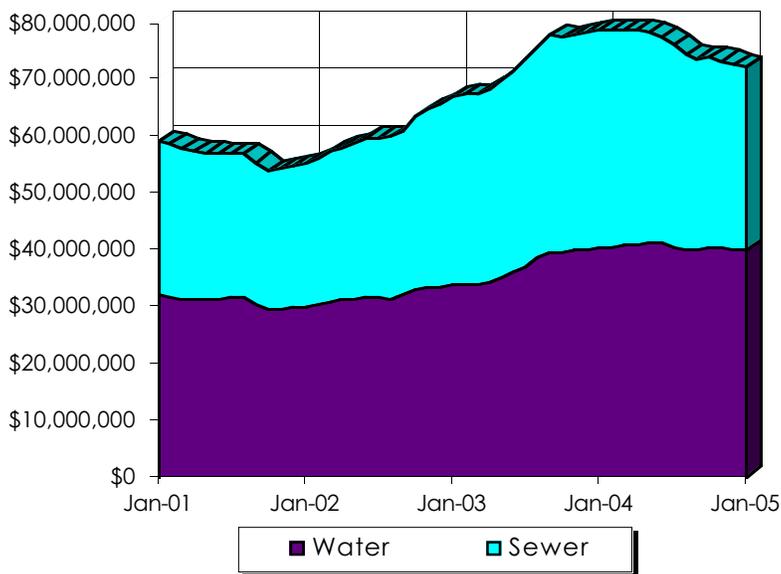
The overall annualized value was \$502,477,860, up 4.30% from the same period a year ago. The annualized value of new residential construction decreased to a value of \$145,554,996, down 7.97% from a year ago. The annualized value of new commercial construction increased 10.30% to \$356,922,864.\*

\* 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 January were \$2,297,886 and \$2,738,697, a decrease of 12.73% and 8.45% respectively, compared to January 2004 revenues. The aggregate water and sewer accounts netted \$5,036,583 for a decrease of 10.45%.

### Annualized Water & Sewer Billings

Figure XII



January consumption brought annualized revenue of \$39,865,439 for water and \$32,482,582 for sewer, totaling \$72,348,021. This total represents a decrease of 8.32% compared to last year's annualized revenue.

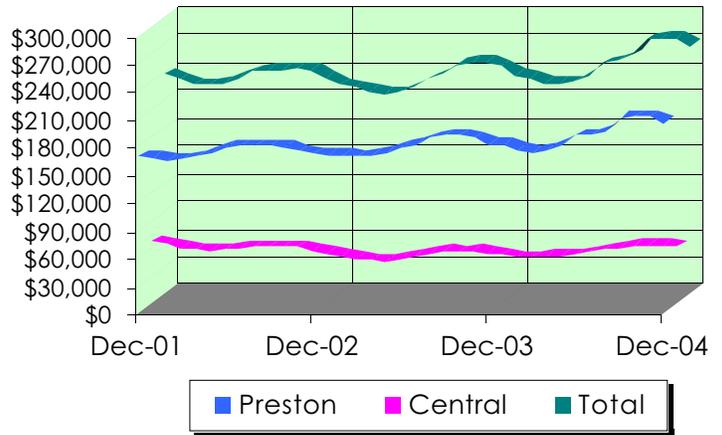
Figure XII presents the annualized billing history of water and sewer revenues for January 2001 through January 2005.

## Economic Analysis

December revenue from hotel/motel tax was \$217,327. This represents an increase of \$19,862 or 10.06% compared to December 2003. The average monthly revenue for the past six months (see graph) was \$266,849, an increase of 13.54% from the previous year's average. The six-month average for the Central area increased to \$61,246 and the Preston area average increased to \$205,603 from the prior year.

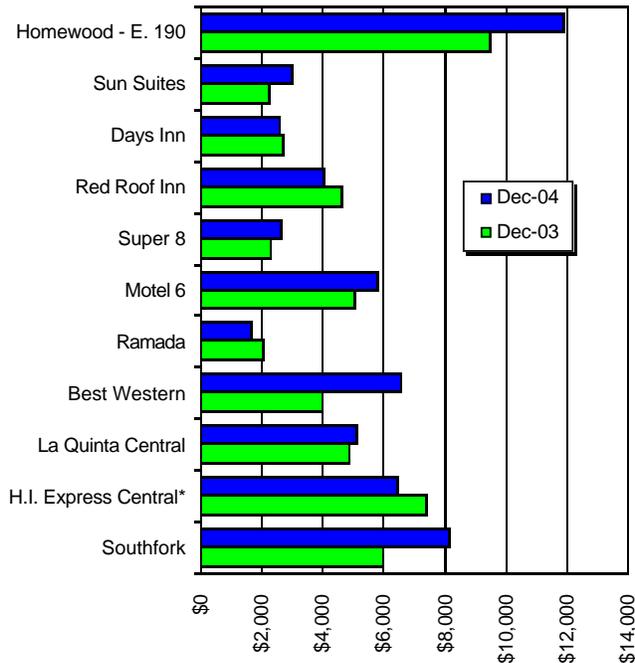
This amount will not always equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

### Hotel/Motel Occupancy Tax Six Month Trend Figure XIII



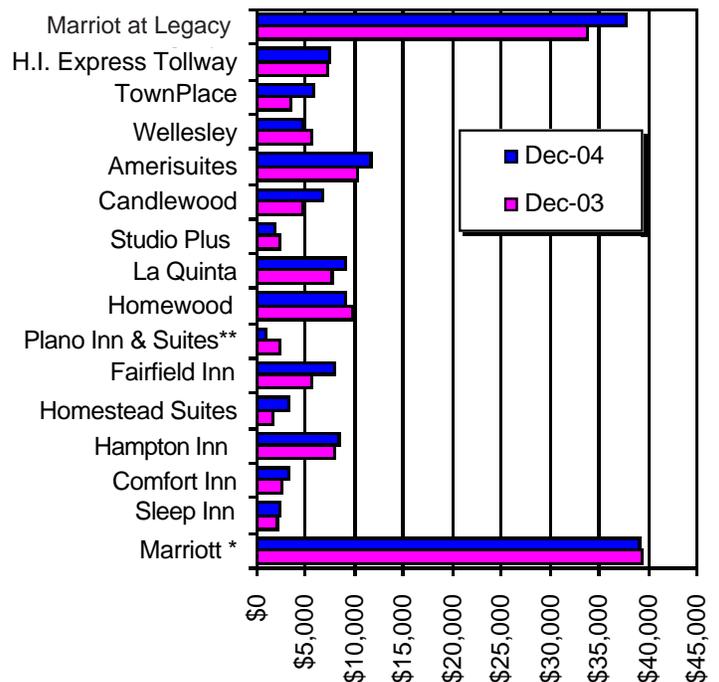
Figures XIV and XV show the actual occupancy tax revenue from each hotel/motel in Plano for December 2004 compared to the revenue received in December 2003.

### Hotel/Motel Occupancy Tax Monthly Comparison by Hotel - Central Figure XIV

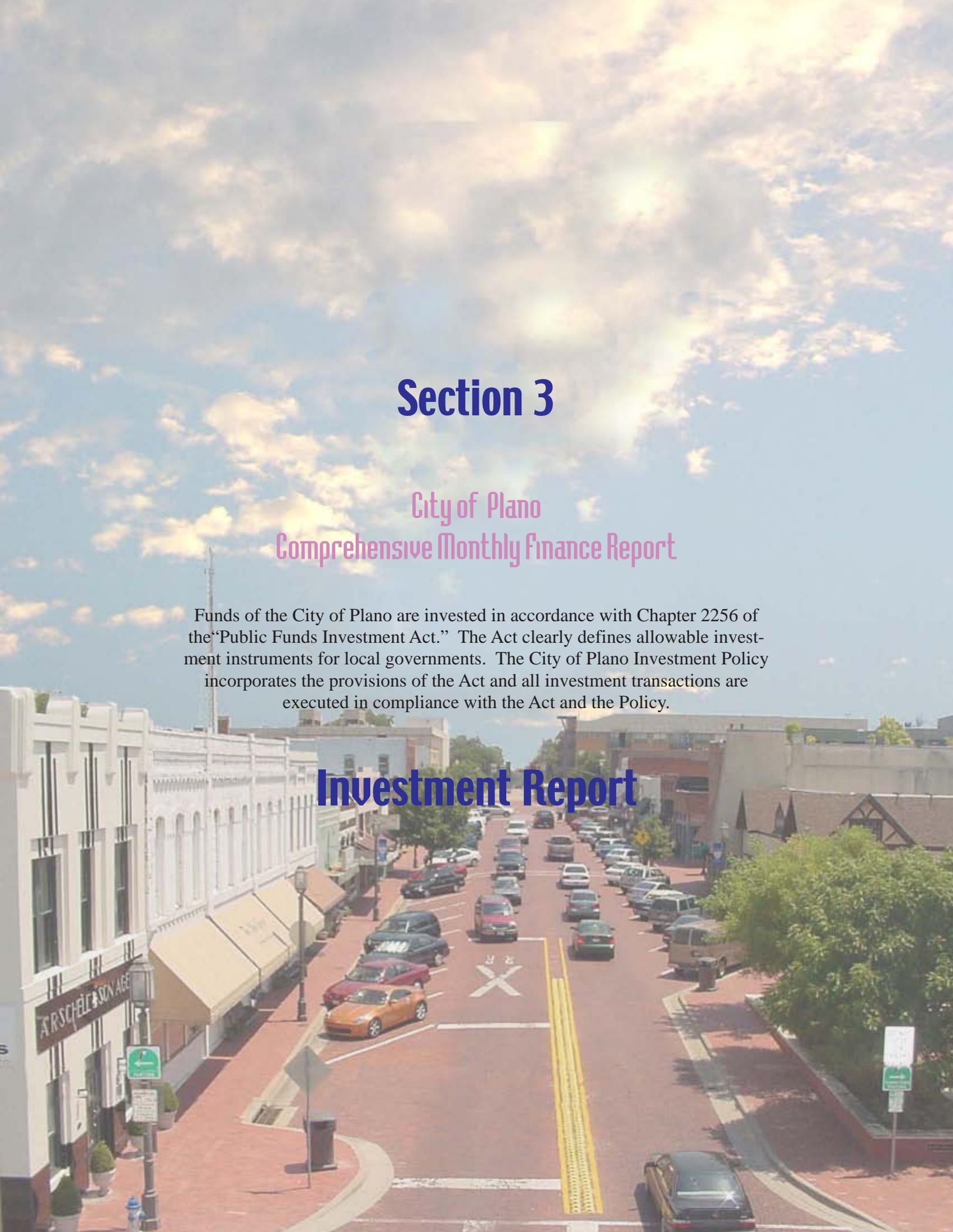


\*The Holiday Inn has reopened as a Holiday Inn Express.

### Hotel/Motel Occupancy Tax Monthly Comparison by Hotel - Preston Figure XV



\* Since December 1998, Marriott International Tax Revenue Numbers On This Graph Represent Three (3) Marriott-Owned Hotels (Courtyard By Marriott 1N4, 1ND, and Residence Inn #323)

An aerial photograph of a city street, likely in Plano, Texas. The street is paved with red bricks and has a double yellow line down the center. There are several cars parked along the sides and a few cars driving. On the left, there are white buildings with awnings, one of which has a sign that says "ARSCHELL BOOKS". On the right, there are more modern buildings and trees. The sky is blue with scattered white clouds.

## Section 3

### 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.

## Investment Report

# INVESTMENT REPORT

## JANUARY, 2005

Interest received during January totaled \$456,833 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month.

During January, the two-year Treasury note yield increased steadily throughout the month, starting at 3.07 and ending at 3.27.

As of January 31, a total of \$230.3 million was invested in the Treasury Fund. Of this amount, \$27.3 million was General Obligation Bond Funds, \$.5 million was Water & Sewer Revenue Bond Funds, and \$202.5 million was in the remaining funds.

Investments	Current Month Actual	Fiscal Y-T-D	Prior Fiscal Y-T-D	Prior Fiscal Year Total
(1) Funds Invested	\$30,000,000	\$58,552,000	\$70,645,000	\$133,145,000
(2) Interest Received	\$456,833	\$1,745,482*	\$1,915,046	\$5,735,635
(3) Earnings Potential Factor	118.9%	111.3%	161.2%	193.4%
(4) Investment Potential	119.7%	106.5%	100.2%	100.4 %
(5) Actual Aggressive Dividend	\$59,178	\$216,647	\$112,724	\$239,104
(6) Average 2 Year T-Note Yield	3.27		1.73	

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

- (1) Does not include funds on deposit earning an "earnings credit" rate and/or moneys in investment pools.
- (2) Cash basis.
- (3) Comparison of actual yield of investments to average yield of 2 year Treasury notes for current month.
- (4) Measures the percent of funds invested at month end compared to total available investable funds.
- (5) Difference between amount of interest earned due to aggressive investing of funds, when compared to passive use of funds earning an "earnings credit" rate, during current month.
- (6) Compares 2005 to 2004.

### *Month-to-Month Comparison*

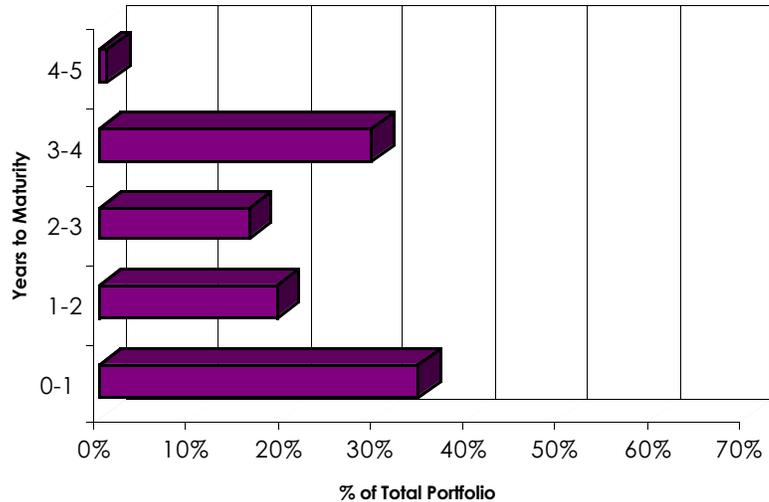
	Dec 04	Jan 05	Difference
Portfolio Holding Period Yield	2.77	2.75	-.02 (-2 basis points)
Avg. 2-Year T-Note Yield	3.07	3.27	.20 (20 basis points)

# INVESTMENT REPORT

## Portfolio Maturity Schedule Figure I

Years to Maturity*	Face Value	% Total
0-1	\$ 82,533,039	34.51%
1-2	45,710,000	19.11%
2-3	38,540,000	16.11%
3-4	70,390,000	29.43%
4-5	2,000,000	0.84%
<b>Total</b>	<b><u>\$ 239,173,039</u></b>	<b>100.00%</b>

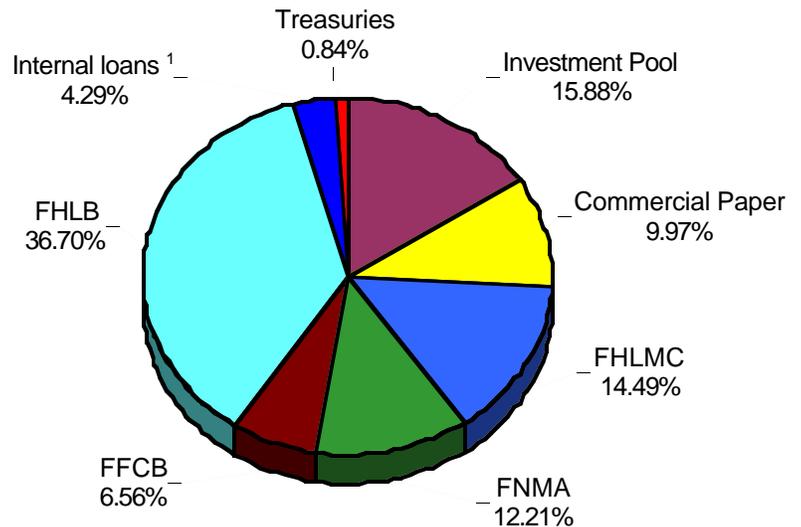
\*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.



## Portfolio Diversification Figure II

Type	Face Value	% Total
Investment Pool	\$ 37,981,039	15.88%
Commercial Paper	23,852,000	9.97%
FHLMC	34,665,000	14.49%
FNMA	29,200,000	12.21%
FFCB	15,695,000	6.56%
FHLB	87,780,000	36.70%
Internal loans <sup>1</sup>	8,000,000	3.34%
Treasuries	2,000,000	0.84%
<b>Total</b>	<b><u>\$ 239,173,039</u></b>	<b>100.00%</b>

<sup>1</sup> Internal loans on annual basis as percent of portfolio



# INVESTMENT REPORT

## *Allocated Interest/Fund Balances January, 2005* *Figure III*

Fund	Allocated Interest		Fund Balance	
	Current Month	Fiscal Y-T-D	End of Month	% of Total
General	89,198.90	158,992.31	\$50,969,468.58	22.13%
G.O. Debt Service	42,167.00	32,871.84	27,187,334.19	11.81%
Street & Drainage Improvements	8,751.05	39,337.00	4,168,400.76	1.81%
Sewer CIP	15,234.20	33,719.15	7,275,681.02	3.16%
Capital Reserve	57,041.42	129,818.60	27,251,505.59	11.83%
Water & Sewer Operating	4,251.02	29,779.27	868,088.84	0.38%
Water & Sewer Debt Service	5,603.88	10,077.75	2,819,077.00	1.22%
W & S Impact Fees Clearing	473.24	2,719.78	185,911.19	0.08%
Park Service Area Fees	8,220.76	19,208.30	3,901,556.01	1.69%
Property / Liability Loss	11,141.07	27,825.84	5,305,640.66	2.30%
Information Services	16,218.87	36,803.02	7,796,038.66	3.39%
Equipment Replacement	11,321.83	27,040.12	5,569,859.34	2.42%
Developers' Escrow	14,863.82	34,536.14	6,903,233.15	3.00%
G.O. Bond Funds	58,389.77	153,251.33	27,265,891.51	11.84%
Municipal Drainage Bond Clearing	2,059.58	7,238.61	976,346.42	0.42%
Other	110,622.03	253,269.53	51,742,817.25	22.47%
<b>Total</b>	<b>\$453,118.52</b>	<b>\$986,728.91</b>	<b>\$230,283,994.27</b>	<b>100.00%</b>

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of January 31, 2005, 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		Weighted Avg Maturity (Days)	# Securities
			Purchased*	Matured/ Sold/Called		
Aug-03	233,893,309	2.62%	0	21	1115	142
Sep-03	206,521,434	2.63%	0	14	1143	128
Oct-03	199,718,592	2.73%	4	4	1191	128
Nov-03	195,617,660	2.92%	14	4	1282	138
Dec-03	210,495,739	2.88%	18	8	1222	148
Jan-04	250,043,966	2.59%	21	12	1023	157
Feb-04	258,925,214	2.69%	12	11	1087	158
Mar-04	253,572,319	2.30%	9	28	841	139
Apr-04	245,726,182	2.30%	8	11	835	136
May-04	234,169,952	2.41%	6	3	871	142
Jun-04	229,806,945	2.49%	2	3	861	141
Jul-04	222,498,884	2.49%	2	4	857	139
Aug-04	228,040,422	2.46%	2	5	808	135
Sep-04	193,870,437	2.71%	1	10	911	127
Oct-04	186,405,776	2.74%	4	4	925	127
Nov-04	184,228,731	2.80%	7	8	921	125
Dec-04	206,210,169	2.77%	5	2	801	128
Jan-05	239,173,039	2.75%	13	2	672	139

\* Does not include investment pool purchases.

# INVESTMENT REPORT

*Equity in Treasury Pool  
By Major Category  
Figure IV*

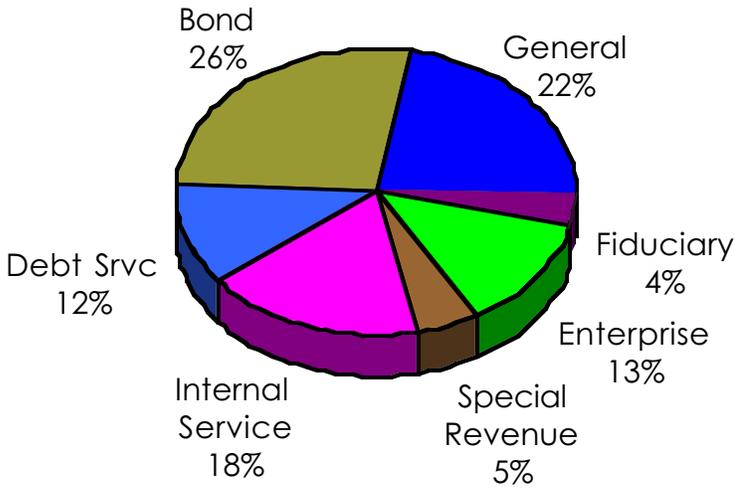
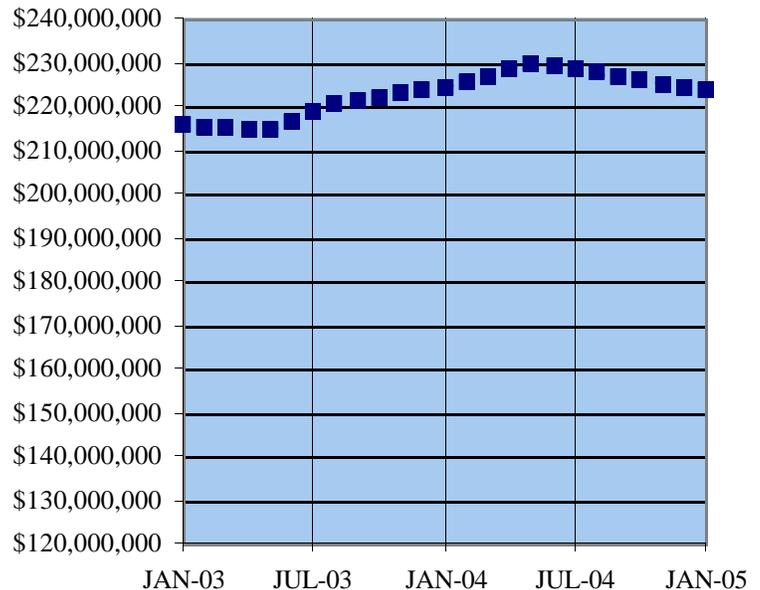
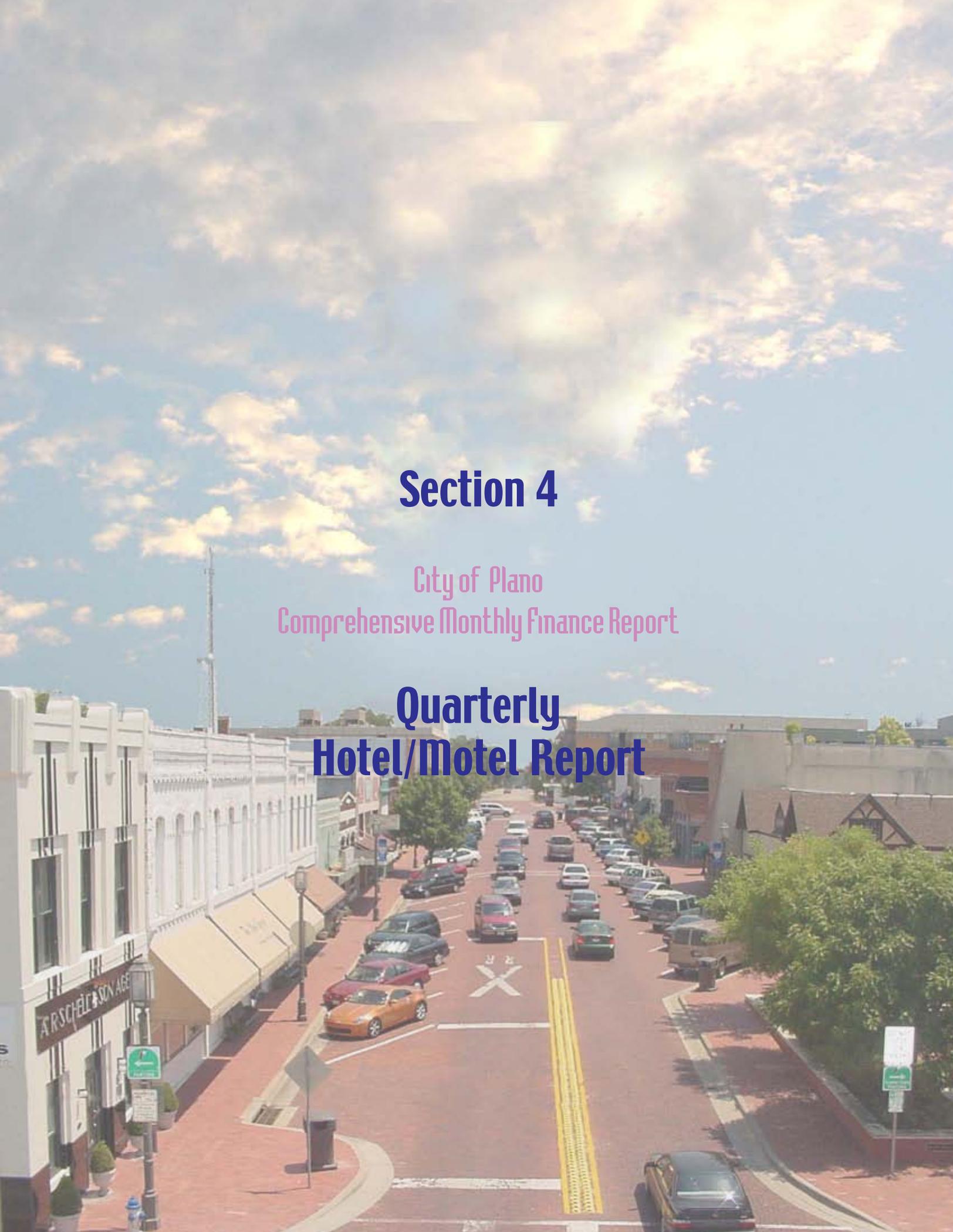


Figure IV shows a breakdown of the various sources of funds for the City's Treasury Pool as of January 31, 2005. The largest category is comprised of bond funds in the amount of \$63.4 million. Closest behind is the General Fund with a total of \$52.8 million, and the Internal Service Fund with \$41.6 million.

*Annualized Average Portfolio  
Figure V*

The annualized average portfolio for January 31, 2005 was 223,552,339. This is a decrease of \$880,507 when compared to the January 2004 average of \$224,432,847.



An aerial photograph of a city street, likely in Plano, Texas. The street is paved with red bricks and has a double yellow line down the center. There are several cars parked along the sides and driving in the lanes. On the left, there are white buildings with awnings, one of which has a sign that says "ARSCHELL BOOKS". On the right, there are more modern buildings and green trees. The sky is blue with scattered white clouds.

# Section 4

City of Plano  
Comprehensive Monthly Finance Report

## Quarterly Hotel/Motel Report

# Hotel / Motel Occupancy Tax Revenue Report

## Comparative Quarterly Statistics Quarter Ending 12/31/04 Table I

	2002-03 Second	2002-03 Third	2002-03 Fourth	2003-04 First	2003-04 Second	2003-04 Third	2003-04 Fourth	2004-05 First
Quarterly Total (Actual)*	\$646,348	\$741,758	\$752,059	\$658,187	\$697,317	\$789,712	\$854,389	\$746,703
Number of Rooms	3,624	3,624	3,732	3,732	3,569	3,569	3,706	3,706
Average Daily Occupancy	2,184	2,597	2,474	2,207	2,215	2,388	2,479	2,343
Actual Revenue per Room	\$178	\$205	\$202	\$176	\$195	\$221	\$231	\$201
Annualized Revenue	\$2,746,537	\$2,741,718	\$2,788,615	\$2,798,351	\$2,849,321	\$2,897,275	\$2,999,606	\$3,088,122
Average Room Rate	\$65	\$63	\$64	\$63	\$65	\$67	\$71	\$67
Average Occupancy Rate	52.22%	61.43%	58.06%	52.06%	54.41%	59.56%	59.63%	55.67%

## Quarterly Hotel / Motel Tax Revenue

Total tax receipts of \$746,703 were received in the quarter ending December 31, 2004. The number of rooms available in Plano remained the same in the fourth quarter of fiscal 2003-04. Occupancy tax revenues increased by 13.45% when compared to the first quarter of fiscal year 2003-2004.

Table I contains the actual quarterly hotel occupancy revenue for the second quarter of fiscal year 2002-03 through the first quarter of fiscal year 2004-05.

\* Quarterly totals may be adjusted at a later date for exemption audit payments.

**City of Plano**  
**Hotel Occupancy Revenues**  
**Table II**

**First Quarter**

	First Quarter						Second Quarter*					
	2002-03	Percent Change	2003-04	Percent Change	2004-05	Percent Change	2002-03	Percent Change	2003-04	Percent Change	2004-05	Percent Change
Ramada	\$ 8,581	-32.59%	\$ 6,390	-25.53%	\$ 5,552	-13.12%	\$ 8,144	-13.34%	\$ 7,276	-10.65%	\$ -	n/a
Harvey House	\$ 37,436	-12.45%	\$ 20,033	-46.49%	\$ 31,387	56.68%	\$ 32,114	-22.14%	\$ 27,874	-13.20%	\$ -	n/a
H. I. Express Central	\$ 18,556	-33.10%	\$ 23,930	28.96%	\$ 21,627	-9.62%	\$ 14,914	-41.59%	\$ 1,458	-90.22%	\$ -	n/a
La Quinta Central	\$ 14,475	-20.54%	\$ 16,724	15.54%	\$ 15,804	-5.50%	\$ 12,730	-35.52%	\$ 16,383	28.69%	\$ -	n/a
Marriott	\$ 116,054	-3.58%	\$ 118,635	2.22%	\$ 116,556	-1.75%	\$ 117,552	-1.90%	\$ 115,052	-2.13%	\$ -	n/a
Motel 6	\$ 15,690	-21.35%	\$ 15,904	1.37%	\$ 16,759	5.38%	\$ 15,314	-16.09%	\$ 15,538	1.46%	\$ -	n/a
Sleep Inn	\$ 8,678	-12.25%	\$ 6,644	-23.44%	\$ 7,371	10.95%	\$ 8,138	-14.76%	\$ 7,513	-7.68%	\$ -	n/a
H.I Express	\$ 9,449	-11.95%	\$ 7,754	-17.94%	\$ 9,346	20.53%	\$ 8,741	-14.24%	\$ 7,964	-8.89%	\$ -	n/a
Best Western	\$ 14,200	-21.41%	\$ 16,411	15.57%	\$ 18,578	13.20%	\$ 14,918	-14.76%	\$ 19,427	30.23%	\$ -	n/a
Super 8	\$ 9,171	-15.90%	\$ 6,426	-29.93%	\$ 7,362	14.56%	\$ 8,176	-13.03%	\$ 5,653	-30.85%	\$ -	n/a
Hampton Inn	\$ 26,831	5.11%	\$ 27,229	1.48%	\$ 29,652	8.90%	\$ 25,869	-5.76%	\$ 28,181	8.94%	\$ -	n/a
Mainstay Suites	\$ 8,698	6.40%	\$ 6,940	-20.21%	\$ 11,393	64.15%	\$ 11,497	2.07%	\$ 7,307	-36.45%	\$ -	n/a
Red Roof Inn	\$ 12,470	-11.48%	\$ 12,943	3.79%	\$ 12,602	-2.63%	\$ 11,274	-7.86%	\$ 11,726	4.00%	\$ -	n/a
Days Inn	\$ 8,434	-11.22%	\$ 8,230	-2.42%	\$ 8,257	0.32%	\$ 6,015	-28.96%	\$ 6,870	14.23%	\$ -	n/a
Fairfield Inn	\$ 16,877	-3.78%	\$ 18,580	10.09%	\$ 24,529	32.02%	\$ 17,041	-5.98%	\$ 19,183	12.57%	\$ -	n/a
Plano Inn & Suites	\$ 6,942	-47.70%	\$ 7,041	1.43%	\$ 3,090	-56.11%	\$ 4,734	-30.63%	\$ 4,796	1.32%	\$ -	n/a
Homewood	\$ 33,733	-0.58%	\$ 29,872	-11.44%	\$ 30,469	2.00%	\$ 31,661	-10.70%	\$ 34,609	9.31%	\$ -	n/a
La Quinta	\$ 25,188	-1.80%	\$ 26,530	5.33%	\$ 30,766	15.97%	\$ 22,502	-24.14%	\$ 27,531	22.33%	\$ -	n/a
Studio Plus	\$ 6,531	-11.66%	\$ 5,515	-15.55%	\$ 7,779	41.04%	\$ 7,387	19.20%	\$ 6,871	-6.99%	\$ -	n/a
Amerisuites	\$ 25,249	-21.29%	\$ 33,303	31.90%	\$ 36,515	9.64%	\$ 25,082	-20.81%	\$ 34,210	36.39%	\$ -	n/a
Candlewood	\$ 15,448	-6.67%	\$ 17,412	12.71%	\$ 22,462	29.00%	\$ 17,034	-9.44%	\$ 19,989	17.35%	\$ -	n/a
Sun Suites	\$ 7,079	2.90%	\$ 7,538	6.49%	\$ 9,246	22.67%	\$ 6,738	-9.43%	\$ 6,895	2.33%	\$ -	n/a
Wellesley Inn	\$ 14,670	-7.27%	\$ 18,108	23.44%	\$ 18,154	0.25%	\$ 15,576	-20.08%	\$ 17,909	14.98%	\$ -	n/a
Town Place Suites	\$ 13,847	30.87%	\$ 12,412	-10.37%	\$ 20,475	64.97%	\$ 13,219	24.02%	\$ 14,392	8.87%	\$ -	n/a
H.I Express Tollway	\$ 22,647	45.95%	\$ 23,024	1.66%	\$ 24,257	5.36%	\$ 20,695	10.47%	\$ 24,363	17.73%	\$ -	n/a
Marriott at Legacy	\$ 151,519	34.51%	\$ 143,290	-5.43%	\$ 180,538	25.99%	\$ 169,284	14.48%	\$ 175,883	3.90%	\$ -	n/a
Homewood - E. 190	\$ -	n/a	\$ 21,367	n/a	\$ 26,176	22.51%	\$ -	n/a	\$ 32,465	n/a	\$ -	n/a
Quarter Total	\$ 648,451	-1.23%	\$ 658,187	1.50%	\$ 746,703	13.45%	\$ 646,348	-6.46%	\$ 697,317	7.89%	\$ -	n/a
Y-T-D Revenues	\$ 648,451	-1.23%	\$ 658,187	1.50%	\$ 746,703	13.45%	\$ 1,294,799	-3.91%	\$ 1,355,504	4.69%	\$ 746,703	n/a

**Third Quarter\***

	Third Quarter*						Fourth Quarter*					
	2002-03	Percent Change	2003-04	Percent Change	2004-05	Percent Change	2002-03	Percent Change	2003-04	Percent Change	2004-05	Percent Change
Ramada	\$ 10,571	7.28%	\$ 8,349	-21.02%	\$ -	n/a	\$ 9,428	-12.36%	\$ 8,479	-10.06%	\$ -	n/a
Southfork	\$ 42,254	-18.80%	\$ 33,105	-21.65%	\$ -	n/a	\$ 29,023	-32.49%	\$ 31,618	8.94%	\$ -	n/a
H. I. Express Central	\$ 22,974	-11.22%	\$ -	-100.00%	\$ -	n/a	\$ 23,037	0.90%	\$ 10,057	-56.34%	\$ -	n/a
La Quinta Central	\$ 16,748	-25.79%	\$ 19,985	19.33%	\$ -	n/a	\$ 18,680	-5.93%	\$ 19,562	4.72%	\$ -	n/a
Marriott	\$ 125,323	-8.36%	\$ 130,065	3.78%	\$ -	n/a	\$ 125,685	5.45%	\$ 136,091	8.28%	\$ -	n/a
Motel 6	\$ 19,097	1.71%	\$ 17,628	-7.69%	\$ -	n/a	\$ 19,128	0.51%	\$ 18,147	-5.13%	\$ -	n/a
Sleep Inn	\$ 10,748	-10.66%	\$ 7,489	-30.32%	\$ -	n/a	\$ 10,388	-16.75%	\$ 8,049	-22.51%	\$ -	n/a
Comfort Inn	\$ 8,567	-30.79%	\$ 9,882	15.35%	\$ -	n/a	\$ 6,659	-30.06%	\$ 10,141	52.30%	\$ -	n/a
Best Western	\$ 18,712	3.34%	\$ 21,883	16.95%	\$ -	n/a	\$ 18,551	7.31%	\$ 20,866	12.48%	\$ -	n/a
Super 8	\$ 8,857	-26.75%	\$ 6,129	-30.80%	\$ -	n/a	\$ 8,329	-23.91%	\$ 6,929	-16.81%	\$ -	n/a
Hampton Inn	\$ 25,279	-11.06%	\$ 30,767	21.71%	\$ -	n/a	\$ 28,436	0.43%	\$ 33,500	17.81%	\$ -	n/a
Homestead Suites	\$ 12,275	1.11%	\$ 10,225	-16.70%	\$ -	n/a	\$ 9,216	-35.08%	\$ 10,484	13.76%	\$ -	n/a
Red Roof Inn	\$ 16,496	17.00%	\$ 14,436	-12.49%	\$ -	n/a	\$ 13,951	8.91%	\$ 14,098	1.06%	\$ -	n/a
Days Inn	\$ 10,435	-7.37%	\$ 9,361	-10.29%	\$ -	n/a	\$ 9,515	-12.69%	\$ 9,430	-0.89%	\$ -	n/a
Fairfield Inn	\$ 16,909	-5.44%	\$ 22,253	31.60%	\$ -	n/a	\$ 16,919	1.68%	\$ 22,923	35.48%	\$ -	n/a
Plano Inn & Suites	\$ 7,590	-0.50%	\$ 4,928	-35.08%	\$ -	n/a	\$ 6,481	-22.06%	\$ 4,603	-28.97%	\$ -	n/a
Homewood Suites	\$ 37,566	8.70%	\$ 35,314	-5.99%	\$ -	n/a	\$ 38,294	5.81%	\$ 37,484	-2.12%	\$ -	n/a
La Quinta	\$ 29,830	-12.06%	\$ 33,750	13.14%	\$ -	n/a	\$ 31,654	0.91%	\$ 31,282	-1.18%	\$ -	n/a
Studio Plus	\$ 9,461	18.48%	\$ 8,516	-9.98%	\$ -	n/a	\$ 8,809	-17.59%	\$ 8,543	-3.02%	\$ -	n/a
Amerisuites	\$ 33,516	11.06%	\$ 38,825	15.84%	\$ -	n/a	\$ 37,064	31.62%	\$ 35,869	-3.22%	\$ -	n/a
Candlewood	\$ 15,027	-17.79%	\$ 27,776	84.85%	\$ -	n/a	\$ 16,877	0.95%	\$ 20,484	21.37%	\$ -	n/a
Sun Suites	\$ 9,616	30.58%	\$ 9,279	-3.50%	\$ -	n/a	\$ 8,028	-7.10%	\$ 10,720	33.53%	\$ -	n/a
Wellesley Inn	\$ 19,010	1.22%	\$ 20,810	9.47%	\$ -	n/a	\$ 20,559	9.19%	\$ 20,566	0.03%	\$ -	n/a
Town Place Suites	\$ 13,846	-8.07%	\$ 19,258	39.09%	\$ -	n/a	\$ 21,458	24.36%	\$ 25,764	20.07%	\$ -	n/a
H.I Express Tollway	\$ 23,432	-7.68%	\$ 27,082	15.58%	\$ -	n/a	\$ 24,776	8.57%	\$ 25,324	2.21%	\$ -	n/a
Marriott at Legacy	\$ 177,620	24.08%	\$ 181,839	2.38%	\$ -	n/a	\$ 189,988	37.25%	\$ 229,161	20.62%	\$ -	n/a
Homewood - E. 190	\$ -	n/a	\$ 40,776	n/a	\$ -	n/a	\$ 1,126	100.00%	\$ 44,218	100.00%	\$ -	n/a
Quarter Total	\$ 741,758	-0.65%	\$ 789,712	6.47%	\$ -	n/a	\$ 752,059	6.65%	\$ 854,389	13.61%	\$ -	n/a
Y-T-D Revenues	\$ 2,036,557	-2.75%	\$ 2,145,217	5.34%	\$ 746,703	n/a	\$ 2,788,615	-0.38%	\$ 2,999,606	7.57%	\$ 746,703	n/a

\*Closure of the Holiday Inn (now Holiday Inn Express) for remodeling during the second and third fiscal quarters, and one month of the fourth fiscal quarter (FY 2003-04), caused the greater than average differentiation in year-to-year revenues for that hotel.