

DECEMBER 2008



# comprehensive **monthly** finance **report**



# ABOUT THIS REPORT

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

This report is comprised of five sections:

1. The **Financial Analysis** reports the performance of the major operating funds of the City. Narrative disclosures are used to highlight any significant changes or fluctuations.
- 1A. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.
2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.
3. The **Investment Report** provides a description of investment activity during the month and a summary of interest earnings.
4. The **Quarterly Investment Report** summarizes investment activity for the previous fiscal quarter, and also provides various data on portfolio performance.

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

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



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# SECTION 1

## FINANCIAL ANALYSIS

*City of Plano*  
*Comprehensive Monthly Finance Report*

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

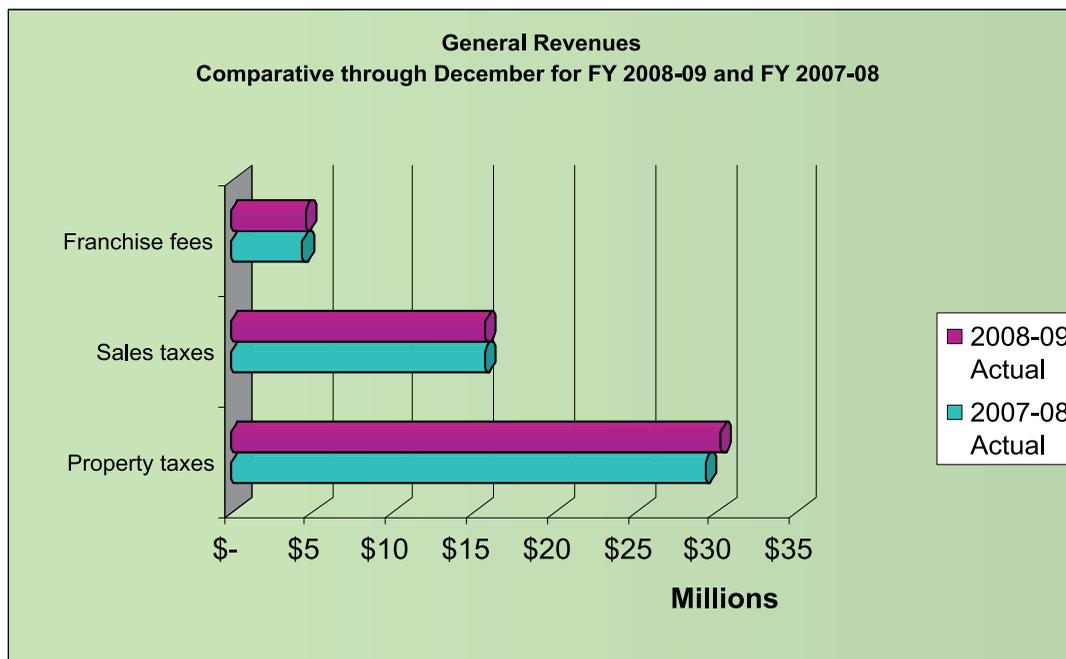
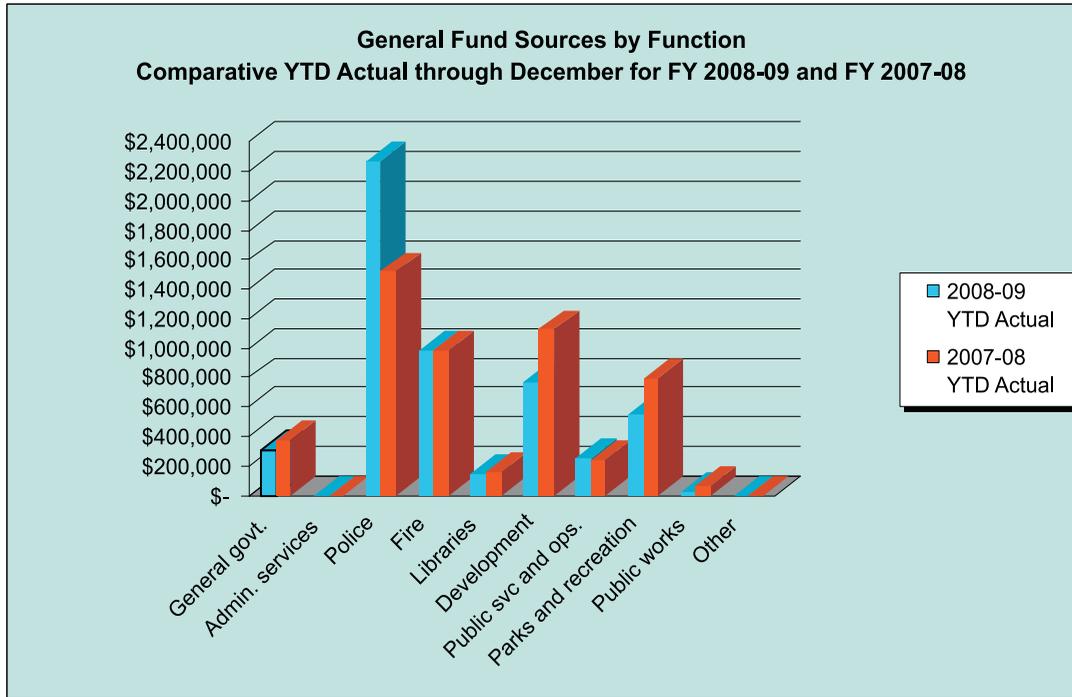


# REPORT NOTES DECEMBER, 2008

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

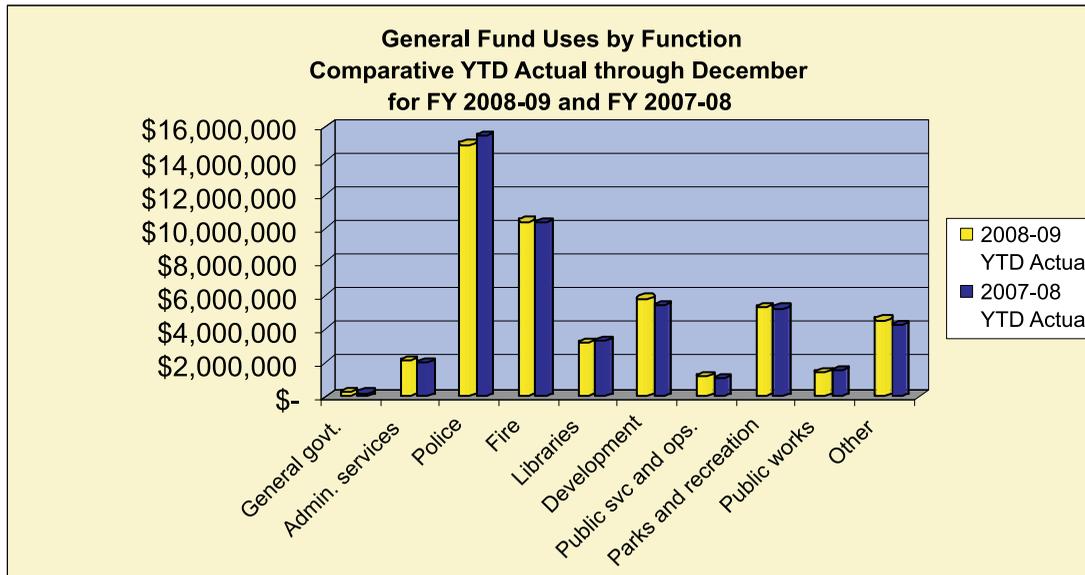
The information in this section compares year to date activity in the current fiscal year to the same time period in prior year. Please note that beginning fund balances in all funds are subject to final audit adjustments.

## HIGHLIGHTS OF GENERAL FUND VARIANCES



# REPORT NOTES CONTINUED

## DECEMBER, 2008



### General Government

- Contractual services for class instruction paid through the Professional Development Center increased over prior year by \$64,867. Encumbrances of \$42,000 are committed for a program offered by UTD Career Center. Additionally, funds were encumbered and partially spent in June 2008 with Collin and Richland Colleges for class instruction services. The remaining committed amount as of December 2008 is \$36,718, an increase over prior December since these orders were not placed or spent until June 2008.

### Administrative Services

- The Human Resources department spent \$87,936 to remodel the office and kitchen.
- Costs pertaining to pre-employment physicals and random drug and alcohol testing increased over prior fiscal year by \$42,789 due to additional testing and increased fees.
- Fees associated with the audit of the City's financial statements increased over prior year by \$11,250 due to increased fees.

### Police

- Court fines and forfeitures increased year to date over prior year in the amount of \$595,524. The increase is attributed to efforts of the collections unit in getting defendants to take responsibility for their citations.
- Due to an increase in rates as well as volume of new permits and renewals, alarm permit revenues increased \$110,540 when compared to prior year.
- False alarm revenue increased \$42,926 as compared to the same period of the prior year. The increase can be attributed to a successful alarm collections unit and its efforts in getting old accounts paid.
- The annual maintenance agreement with Motorola for services pertaining to maintenance of the City's radio system decreased over prior fiscal year by \$306,127 primarily due to timing of encumbrances for these services.
- The Police department spent \$9,660 for criminal and traffic law publications in the prior year which are purchased every other year.
- The Police department experienced a decrease of \$145,730 in workers compensation claims and related administrative expenses. Beginning May of last fiscal year, these costs began being absorbed in the Property Liability Loss Fund, whereas prior to May 2007, claims expenses were allocated to using departments.
- Training costs for police personnel decreased \$32,489. The amount budgeted in the current year is

# REPORT NOTES CONTINUED

## DECEMBER, 2008

comparable to prior year's budget.

- Refrigerated compartment storage lockers costing \$16,815 were purchased in the prior year for the Property/Evidence Unit within the Police department.

### Fire

- Personal services increased \$288,506 over prior year primarily due to increased pay and benefit related costs over last fiscal year.
- The Fire department experienced a decrease of \$62,582 in workers compensation claims and related administrative expenses. Beginning May of last fiscal year, these costs began being absorbed in the Property Liability Loss Fund. Prior to May 2007 claims expenses were allocated to using departments.
- Municipal garage charges to maintain fire fleet decreased over prior year by \$16,340 primarily attributed to lower fuel rates. Additionally, new procedures are in place addressing fuel conservation measures.
- Replacement charges for fire rolling stock decreased over prior year by \$61,816 due to timing of vehicles received and placed into service.
- Expenditures and encumbrances for medical and surgical supplies decreased over prior year by \$30,496. These purchases are made on an as needed basis.
- In prior fiscal year, funds in the amount of \$61,900 were encumbered for services to be provided to analyze the Emergency Medical Services System.
- Costs and encumbrances for wearing apparel increased \$26,929. The budgeted amount is comparable to prior year's original budget.
- Training costs and encumbrances decreased over prior fiscal year by \$15,465 due to timing of orders placed and services received. The amount budgeted in the current fiscal year increased \$3,314 over prior year's budget.
- The Office of Emergency Management and Homeland Security encumbered funds in the prior year of \$34,994 for a new project that provides video conferencing capability.

### Libraries

- State grant funding to be utilized to assist small libraries decreased in the current year by \$23,243 due to timing of payments. The amount received is based on volume of materials loaned out to smaller libraries.
- The libraries will be installing ten new self-check machines of which one year of maintenance costs are included in the price of the equipment. The amount paid to 3M Company for maintenance in the current year is \$16,407 while prior year maintenance costs were \$50,611.
- Expenditures and encumbrances for non-print media increased over prior year by \$59,445 due to a change in departmental ordering processes. Book purchases have decreased over prior year by \$179,628 due to timing of orders placed for book selections. The current year budget for non-print media and books is \$22,286 and \$69,248 higher, respectively than prior year's budget.

### Development

- Building permit revenues decreased over prior year by \$102,407 due to large commercial projects occurring in the prior year.
- Engineering inspection revenues decreased \$150,702 as compared to prior year. Several large private development projects are being withheld at this time due to the slowing economy. Overall, fewer and smaller projects are being released in the current year.
- Re-inspection revenues have decreased as compared to prior year by \$32,775. These services are directly tied to the decreased amount of construction occurring within the city.
- Facilities Maintenance has experienced an increase over prior year in payments for electric services

# REPORT NOTES CONTINUED

## DECEMBER, 2008

in the amount of \$272,214. The increase is primarily attributed to the opening of the Tom Muehlenbeck Center and the new computer server room located at Technical Services.

- Facilities Services experienced an increase in expenditures and encumbrances in janitorial services of \$153,608 due to the addition of the Tom Muehlenbeck Center and Occupational Resource Center facilities.
- The Safe Streets Program experienced a decrease of \$112,830 due to rebidding of the contract in the latter portion of prior fiscal year. Therefore, encumbrances ceased around July 2007 but activity is picking up again in the current year.

### Public Services and Operations

- Child safety fees have increased over prior year by \$13,943 due to increased school zone violations in the current year.
- Personal services increased \$89,315 over prior year primarily due to increased pay and benefit related costs over last fiscal year.

### Parks and Recreation

- Because of the slowing economy and increases in the fee structure, membership to recreation centers has declined. As a result general membership revenues decreased \$15,669 as compared to last year. Additionally, membership fees designated for equipment replacement decreased \$37,630.
- Parks and Recreation athletic field user fees decreased over prior year by \$103,360 due to timing of payments made by youth and adult sports organizations.
- The Courtyard Theater received a donation from Plano Arts and Cultural Endowment in prior year in the amount of \$49,000 to purchase new interior lighting and equipment.
- Swim memberships were discontinued in the current year, resulting in a revenue decrease of \$28,702. There is currently only one recreation membership sold, which includes pool access.
- Personal services increased \$226,704 over prior year primarily due to increased salary and benefit related costs as compared to prior period.
- Design services for construction plans, specifications, details and special provisions and other consulting services related to waterproofing the Cox Building occurred in the prior year at a cost of \$9,000. The Cox Building had water damage on the first floor which the City leases from Plano Independent School District (PISD). PISD reimbursed the City as PISD is the owner of the Cox Building and the City is a tenant. The City received \$65,000 in March 2008 and was deposited in a Community Investment Program Project.
- Purchases and encumbrances of chemicals for trim and playing turf increased over prior year by \$71,785 due to increased cost of fertilizer. The 2008-09 budget for chemical purchases increased over prior year's original budget by \$66,936 in the Athletic Fields and Sports Turf Maintenance departments.
- Replacement charges for parks and recreation rolling stock and equipment increased over prior year by \$69,070 due to timing of vehicles received and placed into service.
- Purchase of an integrated customer relationship fitness management tool totaling \$40,032 was made in prior fiscal year for the Tom Muehlenbeck Center.
- Highpoint Tennis Center encumbered funds in prior year for a security system costing \$38,642.
- Furniture purchases for the Tom Muehlenbeck Center were made in prior fiscal year costing \$24,779.
- The Recreation Administration department paid for services in the current year to administer the Plano Senior Rides Program in the amount of \$50,000. Payment by the City will be made throughout the current year not to exceed a total contract amount of \$100,000. In prior year, Senior transportation services were provided with Collin County Area Regional Transportation in the amount of \$116,000 and paid incrementally beginning in October 2007.

# REPORT NOTES CONTINUED

## DECEMBER, 2008

### Public Works

- The Streets and Signals departments have received \$9,700 from the Property Liability Loss Fund for damages to City property. This represents an \$18,236 decrease from last year.
- The Signs & Markings department utilizes contractual services for installation of street buttons and paving marking materials on the City's streets. These services decreased over prior year by \$76,651 due to a decrease in volume of projects as compared to prior year.

### Other

- Payments for retiree health insurance increased over prior year by \$32,422 due to restructuring of retiree insurance, as well as increases in the number of retirees and premium amounts in the current year.
- Payments made in support of social services increased \$33,582 due to increased funding. The current year's budget is \$137,403 higher than the prior.
- Expenditures for interdepartmental water billings increased \$122,267 due to increased consumption as a result of less rainfall in the current fiscal year.
- Technology services charges increased over prior year by \$285,549 due to higher costs budgeted in the current year.
- Funds to support the Boys and Girls Club of Collin County were spent in the amount of \$30,000 in the prior year. The Boys and Girls Club of Collin County will be funded out of the Community Development Block Grant in the current year.

### Property Tax Revenues

- Ad valorem tax revenues increased \$934,051 over prior year primarily attributed to an increase in existing property values.

### Sales Tax Revenues

- Sales tax revenues remained comparable to prior year.

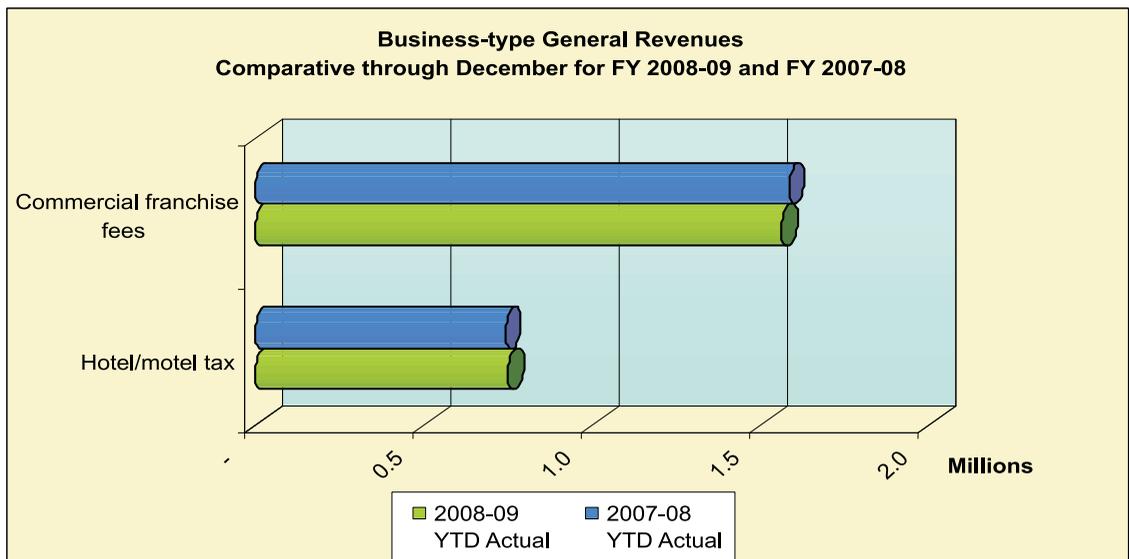
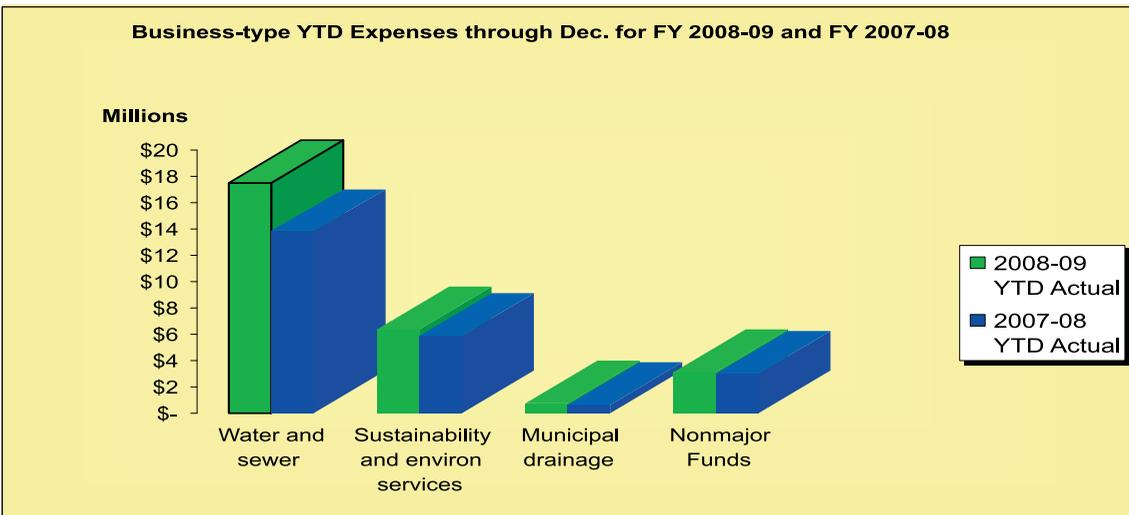
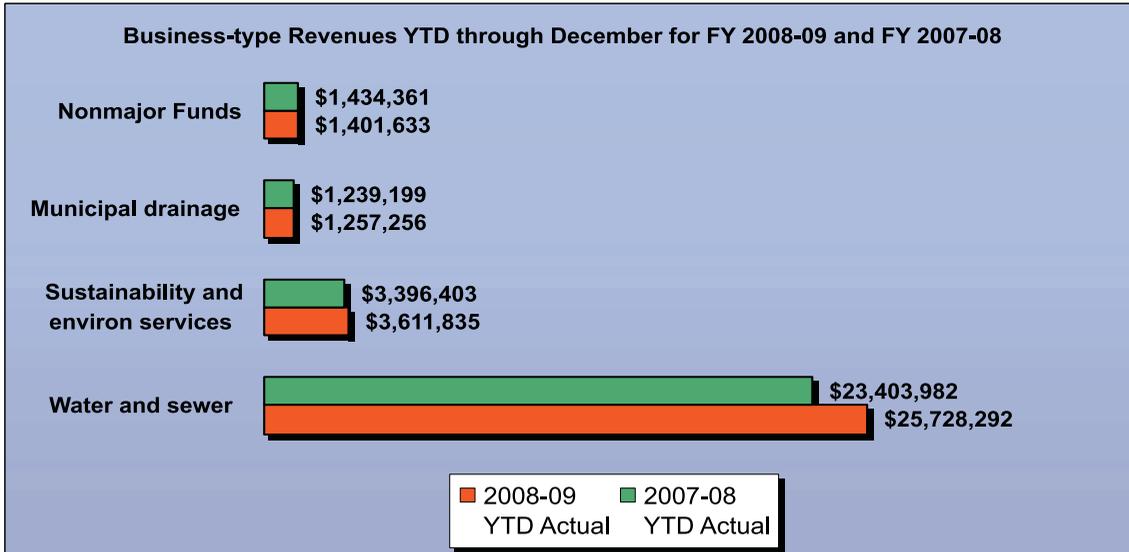
### Franchise Fee Revenues

- Electric franchise fee revenues increased \$74,856 as compared to prior year. The City's franchise fee is based on the number of kWh sold by Oncor to the citizens of Plano. An increase in kWh consumed has occurred in the current year as compared to prior year.
- Telephone franchise fee revenues increased \$101,281 in the current year due to timing of payments received.

# REPORT NOTES CONTINUED

## DECEMBER, 2008

### HIGHLIGHTS OF BUSINESS-TYPE VARIANCES



# REPORT NOTES CONTINUED

## DECEMBER, 2008

### Water & Sewer

- Water and sewer revenues increased over prior year by \$1,585,365 and \$624,163, respectively. Overall water consumption for the current year is up as compared to the same time period in the prior year. Sewer revenues are directly related to water consumption and therefore increased as well.
- Consumption and rate increases for construction water meters occurred in the current year resulting in an increase of revenues of \$29,883.
- Cellular telephone companies place antennas on city elevated water towers. The City charges rental fees to cellular telephone companies for antennas placed on City elevated towers. These revenues have increased \$43,090 primarily due to timing of payments received.
- Expenses and encumbrances for maintenance parts for automated meter readers increased over prior year. Of the \$2,700,000 encumbered in April 2008, \$431,947 was spent in the prior fiscal year and \$303,695 in the current year. The encumbered balance at December 31 was \$1,964,359.
- Payments to North Texas Municipal Water District (NTMWD) for wastewater and pre-treatment services and water usage have increased over prior fiscal year by \$942,813 and \$445,970, respectively, as these costs are based on contractual amounts.

### Sustainability and Environmental Services

- Residential solid waste revenues are \$237,137 higher than prior year primarily due to an increase in rates for use of 95-gallon carts. The rate increased by \$1.25 to \$15.10 per month.
- Recycling revenues are down \$154,523 as compared to prior year due to a decline in the recycling market.
- Compost revenues are higher over prior year by \$51,267 primarily due to an increase in volume of products sold.
- The Collections and Compost departments received reimbursements of \$94,177 in insurance and damage receipts due to City fleet being involved in accidents.
- Personal services increased \$99,952 over prior year due to increased salary and benefit related costs being higher in the current year as compared to prior period.
- The Compost Operations department has encumbered \$65,500 for purchase of various types of landscape bags. This purchase is done on an as needed basis and no orders were placed last fiscal year.
- Monthly payments to NTMWD increased \$222,542 over prior year as payments are based on contractual amounts.
- The contract with Otto Container Management has increased over prior year by \$118,543 primarily due to a fee increase.

### Municipal Drainage

- Personal services increased \$33,936 over prior year due to increased salary and benefit related costs being higher in the current year as compared to prior period.
- Concrete purchases have increased over prior year by \$22,266 primarily due to timing of purchase orders being placed.

### Civic Center

- Due to a customer's decision to cancel its annual conference, Plano Centre lost a top revenue-producing event this current fiscal year. Revenue generated from this event last year was approximately \$85,000.
- Costs of building design services spent and encumbered to expand the Plano Centre in the current fiscal year are \$179,592.
- Actual and encumbered costs associated with remodel work in the restrooms at Plano Centre are \$75,236.
- The Plano Convention & Tourism department has contracted services to assist in promotional efforts of area events and activities in the current year for \$48,000.
- Services will be rendered in the current year to provide a convention hotel and conference center

# REPORT NOTES CONTINUED

## DECEMBER, 2008

- feasibility and market study. \$18,500 has been paid to an outside firm to conduct the study.
- An increase in volume of advertising publications, increased fees from media providers and development of a new website have resulted in increased advertising costs and encumbrances of \$38,746.
- Funds spent in the prior year for a replacement phone system cost \$71,582.

### **Golf Course**

- Due to freezing weather in December of the current fiscal year, golf revenues are down as compared to prior year by \$8,878.
- Contractual services for debris removal services decreased over prior year by \$5,006 primarily due to timing of payment to Allied Waste Systems. The current year budget is comparable to prior year's original budget.

### **Recreation Revolving**

- Revenues for recreational classes increased over prior year by \$98,860. Because the Tom Muehlenbeck Center opened in November 2007 an additional month of revenue has been collected from that facility in the current year.
- Encumbrances for printing services of the Leisure catalog have decreased over prior year by \$86,592 due to timing of orders placed.

### **Property Management**

- Rental revenues are down \$3,438 due to Downtown South tenants moving to other properties.
- Contractual services have decreased \$6,500 as compared to prior year for a review of a facility located at 925 East 15th Street to evaluate improvements to the storefront and signage of the property.

### **Downtown Center Development**

- Rental revenues have increased \$17,370 due to timing of revenues received by the City. Collections were made in November and December of the current year while made in January of prior year.



# SECTION 1A

## FINANCIAL SUMMARY

*City of Plano*  
*Comprehensive Monthly Finance Report*





MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 GENERAL FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>3 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Ad valorem tax</b>	2009	\$ 83,069,000	30,209,000	36.4%	145.46
	2008	77,467,000	29,275,000	37.8%	151.16
	2007	69,461,000	20,543,000	29.6%	118.30
<b>Sales tax</b>	2009	57,418,000	15,636,000	27.2%	108.93
	2008	61,181,000	15,631,000	25.5%	102.20
	2007	57,606,000	15,728,000	27.3%	109.21
<b>Other revenue</b>	2009	52,721,000	10,039,000	19.0%	76.17
	2008	48,069,000	10,085,000	21.0%	83.92
	2007	<u>46,259,000</u>	<u>10,940,000</u>	23.6%	94.60
<b>TOTAL REVENUE</b>	2009	193,208,000	55,884,000	28.9%	115.70
	2008	186,717,000	54,991,000	29.5%	117.81
	2007	<u>173,326,000</u>	<u>47,211,000</u>	27.2%	108.95
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>					
<b>Current operating</b>	2009	\$ 201,136,000	48,521,000	24.1%	96.49
	2008	199,162,000	48,137,000	24.2%	96.68
	2007	188,784,000	44,033,000	23.3%	93.30
<b>Capital outlay</b>	2009	2,505,000	769,000	30.7%	122.79
	2008	2,255,000	936,000	41.5%	166.03
	2007	<u>1,466,000</u>	<u>520,000</u>	35.5%	141.88
<b>Total expenditures and encumbrances</b>	2009	203,641,000	49,290,000	24.2%	96.82
	2008	201,417,000	49,073,000	24.4%	97.46
	2007	<u>190,250,000</u>	<u>44,553,000</u>	23.4%	93.67
<b>Excess (deficiency) of revenues over (under) expenditures</b>	2009	(10,433,000)	6,594,000	-	-
	2008	(14,700,000)	5,918,000	-	-
	2007	(16,924,000)	2,658,000	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>Transfers in</b>	2009	17,635,000	4,409,000	25.0%	100.01
	2008	16,609,000	4,152,000	25.0%	99.99
	2007	16,397,000	4,099,000	25.0%	99.99
<b>Transfers out</b>	2009	(19,678,000)	(4,984,000)	25.3%	101.31
	2008	(21,947,000)	(5,584,000)	25.4%	101.77
	2007	<u>(21,055,000)</u>	<u>(5,357,000)</u>	25.4%	101.77
<b>NET CHANGE IN FUND BALANCES</b>	2009	(12,476,000)	6,019,000		
	2008	(20,038,000)	4,486,000		
	2007	(21,582,000)	1,400,000		
<b>FUND BALANCES-BEGINNING</b>	2009		44,742,000		
	2008		45,684,000		
	2007		<u>48,805,000</u>		
<b>FUND BALANCES-ENDING DECEMBER 31</b>	2009		50,761,000		
	2008		50,170,000		
	2007		<u>50,205,000</u>		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 WATER AND SEWER FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>3 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Water and sewer revenue</b>	2009	\$ 110,226,000	25,019,000	22.7%	90.79
	2008	96,340,000	22,813,000	23.7%	94.72
	2007	93,434,000	19,709,000	21.1%	84.38
<b>Other fees and service charges</b>	2009	2,572,000	728,000	28.3%	113.22
	2008	2,693,000	573,000	21.3%	85.11
	2007	<u>2,556,000</u>	<u>646,000</u>	25.3%	101.10
<b>TOTAL REVENUE</b>	2009	112,798,000	25,747,000	22.8%	91.30
	2008	99,033,000	23,386,000	23.6%	94.46
	2007	<u>95,990,000</u>	<u>20,355,000</u>	21.2%	84.82
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Capital outlay</b>	2009	-	77,000	-	-
	2008	1,245,000	79,000	6.3%	25.38
	2007	80,000	150,000	187.5%	750.00
<b>Other expenses &amp; encumbrances</b>	2009	75,010,000	17,450,000	23.3%	93.05
	2008	66,174,000	13,764,000	20.8%	83.20
	2007	<u>63,810,000</u>	<u>14,053,000</u>	22.0%	88.09
<b>Total expenses and encumbrances</b>	2009	75,010,000	17,527,000	23.4%	93.46
	2008	67,419,000	13,843,000	20.5%	82.13
	2007	<u>63,890,000</u>	<u>14,203,000</u>	22.2%	88.92
<b>Excess (deficiency) of revenues over (under) expenses</b>	2009	37,788,000	8,220,000	-	-
	2008	31,614,000	9,543,000	-	-
	2007	32,100,000	6,152,000	-	-
<b>TRANSFERS IN (OUT)</b>					
<b>Transfers in</b>	2009	-	-	-	-
	2008	255,000	64,000	25.1%	100.39
	2007	268,000	67,000	25.0%	100.00
<b>Transfers out</b>	2009	(34,349,000)	(8,587,000)	25.0%	100.00
	2008	(30,889,000)	(7,722,000)	25.0%	100.00
	2007	<u>(30,208,000)</u>	<u>(7,559,000)</u>	25.0%	100.09
<b>CHANGE IN NET ASSETS</b>	2009	\$ 3,439,000	(367,000)		
	2008	980,000	1,885,000		
	2007	2,160,000	(1,340,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2009		321,539,000		
	2008		315,706,000		
	2007		<u>324,871,000</u>		
<b>TOTAL NET ASSETS-ENDING DECEMBER 31</b>	2009		321,172,000		
	2008		317,591,000		
	2007		<u>323,531,000</u>		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>3 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Commerical solid waste franchise</b>	2009	\$ 6,497,000	1,562,000	24.0%	96.17
	2008	6,352,000	1,583,000	24.9%	99.69
	2007	5,901,000	1,403,000	23.8%	95.10
<b>Refuse collection revenue</b>	2009	13,317,000	3,197,000	24.0%	96.03
	2008	12,273,000	3,101,000	25.3%	101.07
	2007	12,078,000	2,905,000	24.1%	96.21
<b>Other fees and service charges</b>	2009	2,503,000	411,000	16.4%	65.68
	2008	2,100,000	303,000	14.4%	57.71
	2007	<u>1,545,000</u>	<u>185,000</u>	12.0%	47.90
<b>TOTAL REVENUE</b>	2009	22,317,000	5,170,000	23.2%	92.66
	2008	20,725,000	4,987,000	24.1%	96.25
	2007	<u>19,524,000</u>	<u>4,493,000</u>	23.0%	92.05
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Capital outlay</b>	2009	256,000	14,000	5.5%	21.88
	2008	142,000	1,000	0.7%	2.82
	2007	312,000	-	-	-
<b>Other expenses &amp; encumbrances</b>	2009	21,440,000	6,314,000	29.4%	117.80
	2008	19,969,000	5,851,000	29.3%	117.20
	2007	<u>18,531,000</u>	<u>5,412,000</u>	29.2%	116.82
<b>Total expenses and encumbrances</b>	2009	21,696,000	6,328,000	29.2%	116.67
	2008	20,111,000	5,852,000	29.1%	116.39
	2007	<u>18,843,000</u>	<u>5,412,000</u>	28.7%	114.89
<b>Excess (deficiency) of revenues over (under) expenses</b>	2009	621,000	(1,158,000)	-	-
	2008	614,000	(865,000)	-	-
	2007	681,000	(919,000)	-	-
<b>TRANSFERS IN (OUT)</b>					
<b>Transfers in</b>	2009	100,000	25,000	25.0%	100.00
	2008	100,000	25,000	25.0%	100.00
	2007	85,000	21,000	24.7%	98.82
<b>Transfers out</b>	2009	(1,224,000)	(306,000)	25.0%	100.00
	2008	(1,175,000)	(294,000)	25.0%	100.09
	2007	<u>(1,205,000)</u>	<u>(301,000)</u>	25.0%	99.92
<b>CHANGE IN NET ASSETS</b>	2009	\$ (503,000)	(1,439,000)		
	2008	(461,000)	(1,134,000)		
	2007	(439,000)	(1,199,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2009		1,690,000		
	2008		2,308,000		
	2007		<u>1,759,000</u>		
<b>TOTAL NET ASSETS-ENDING DECEMBER 31</b>	2009		251,000		
	2008		1,174,000		
	2007		<u>560,000</u>		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 MUNICIPAL DRAINAGE FUND

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>3 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2009	\$ 4,928,000	1,255,000	25.5%	101.87
	2008	4,724,000	1,239,000	26.2%	104.91
	2007	4,700,000	1,216,000	25.9%	103.49
<b>Miscellaneous revenue</b>	2009	150,000	24,000	16.0%	64.00
	2008	125,000	62,000	49.6%	198.40
	2007	109,000	46,000	42.2%	168.81
<b>TOTAL REVENUE</b>	2009	5,078,000	1,279,000	25.2%	100.75
	2008	4,849,000	1,301,000	26.8%	107.32
	2007	4,809,000	1,262,000	26.2%	104.97
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Capital outlay</b>	2009	-	-	-	-
	2008	-	-	-	-
	2007	28,000	-	-	-
<b>Other expenses &amp; encumbrances</b>	2009	2,804,000	690,000	24.6%	98.43
	2008	2,579,000	620,000	24.0%	96.16
	2007	2,682,000	596,000	22.2%	88.89
<b>Total expenses and encumbrances</b>	2009	2,804,000	690,000	24.6%	98.43
	2008	2,579,000	620,000	24.0%	96.16
	2007	2,710,000	596,000	22.0%	87.97
<b>Excess (deficiency) of revenues over (under) expenses</b>	2009	2,274,000	589,000	-	-
	2008	2,270,000	681,000	-	-
	2007	2,099,000	666,000	-	-
<b>TRANSFERS OUT</b>					
<b>Operating transfers out</b>	2009	(2,868,000)	(717,000)	25.0%	100.00
	2008	(2,711,000)	(678,000)	25.0%	100.04
	2007	(2,559,000)	(640,000)	25.0%	100.04
<b>CHANGE IN NET ASSETS</b>					
	2009	(594,000)	(128,000)		
	2008	(441,000)	3,000		
	2007	(460,000)	26,000		
<b>TOTAL NET ASSETS-BEGINNING</b>					
	2009		21,004,000		
	2008		21,106,000		
	2007		20,754,000		
<b>TOTAL NET ASSETS-ENDING DECEMBER 31</b>					
	2009		20,876,000		
	2008		21,109,000		
	2007		20,780,000		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 NONMAJOR BUSINESS-TYPE FUNDS

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>3 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Hotel/motel tax	2009	\$ 4,965,000	751,000	0.15	60.50
	2008	4,518,000	742,000	0.16	65.69
	2007	4,009,000	769,000	0.19	76.73
Other revenue	2009	6,974,000	1,431,000	20.5%	82.08
	2008	6,695,000	1,515,000	22.6%	90.52
	2007	<u>6,324,000</u>	<u>1,347,000</u>	21.3%	85.20
<b>TOTAL REVENUE</b>	2009	11,939,000	2,182,000	18.3%	73.10
	2008	11,213,000	2,257,000	20.1%	80.51
	2007	<u>10,333,000</u>	<u>2,116,000</u>	20.5%	81.91
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
Capital outlay	2009	-	59,000	-	-
	2008	81,000	98,000	121.0%	483.95
	2007	52,000	-	0.0%	0.00
Other expenses & encumbrances	2009	12,551,000	3,067,000	24.4%	97.75
	2008	11,659,000	2,866,000	24.6%	98.33
	2007	<u>10,469,000</u>	<u>2,542,000</u>	24.3%	97.12
<b>Total expenses and encumbrances</b>	2009	12,551,000	3,126,000	24.9%	99.63
	2008	11,740,000	2,964,000	25.2%	100.99
	2007	<u>10,521,000</u>	<u>2,542,000</u>	24.2%	96.64
<b>Excess (deficiency) of Revenues over (under) expenses</b>	2009	(612,000)	(944,000)	-	-
	2008	(527,000)	(707,000)	-	-
	2007	(188,000)	(426,000)	-	=
<b>TRANSFERS OUT:</b>					
Operating transfers out	2009	(1,446,000)	(361,000)	25.0%	99.86
	2008	(1,120,000)	(281,000)	25.1%	100.36
	2007	<u>(671,000)</u>	<u>(168,000)</u>	25.0%	100.15
<b>CHANGE IN NET ASSETS</b>	2009	(2,058,000)	(1,305,000)		
	2008	(1,647,000)	(988,000)		
	2007	(859,000)	(594,000)		
<b>TOTAL NET ASSETS-BEGINNING</b>	2009		13,062,000		
	2008		13,468,000		
	2007		<u>12,926,000</u>		
<b>TOTAL NET ASSETS-ENDING DECEMBER 31</b>	2009		11,757,000		
	2008		12,480,000		
	2007		<u>12,332,000</u>		

MONTHLY FINANCIAL SUMMARY REPORT  
 THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007  
 ECONOMIC DEVELOPMENT FUND

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>3 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Miscellaneous revenue</b>	2009	\$ 310,000	64,000	20.6%	82.58
	2008	185,000	124,000	67.0%	268.11
	2007	<u>-</u>	<u>34,000</u>	-	-
<b>EXPENSES &amp; ENCUMBRANCES</b>					
<b>Personal services</b>	2009	559,000	131,000	23.4%	93.74
	2008	551,000	129,000	23.4%	93.65
	2007	529,000	126,000	23.8%	95.27
<b>Materials and supplies</b>	2009	23,000	6,000	26.1%	104.35
	2008	24,000	13,000	54.2%	216.67
	2007	26,000	20,000	76.9%	307.69
<b>Contractual / professional and other</b>	2009	5,487,000	1,412,000	25.7%	102.93
	2008	6,275,000	47,000	0.7%	3.00
	2007	6,276,000	47,000	0.7%	3.00
<b>Capital outlay</b>	2009	-	-	-	-
	2008	-	-	-	-
	2007	<u>-</u>	<u>7,000</u>	-	-
<b>Total Expenses and Encumbrances</b>	2009	<u>6,069,000</u>	<u>1,549,000</u>	25.5%	102.09
	2008	6,850,000	189,000	2.8%	11.04
	2007	<u>6,831,000</u>	<u>200,000</u>	2.9%	11.71
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	2009	(5,759,000)	(1,485,000)	-	-
	2008	(6,665,000)	(65,000)	-	-
	2007	(6,831,000)	(166,000)	-	-
<b>TRANSFERS IN</b>					
<b>Operating transfers in</b>	2009	6,069,000	1,517,000	25.0%	99.98
	2008	6,850,000	1,712,000	25.0%	99.97
	2007	<u>6,831,000</u>	<u>1,708,000</u>	25.0%	100.01
<b>CHANGE IN NET ASSETS</b>					
	2009	310,000	32,000		
	2008	185,000	1,647,000		
	2007	-	1,542,000		
<b>TOTAL NET ASSETS-BEGINNING</b>					
	2009		12,256,000		
	2008		6,941,000		
	2007		<u>1,030,000</u>		
<b>TOTAL NET ASSETS-ENDING DECEMBER 31</b>					
	2009		12,288,000		
	2008		8,588,000		
	2007		<u><u>2,572,000</u></u>		

# EQUITY IN TREASURY POOL

## DECEMBER 2008

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 12/31/08	TOTAL 10/1/08	TOTAL 12/31/07
<b>GENERAL FUND:</b>						
01	General	\$ 23,000	45,877,000	45,900,000	41,732,000	44,755,000
77	Payroll	-	2,108,000	2,108,000	1,949,000	2,012,000
24	City Store	-	-	-	10,000	9,000
		<u>23,000</u>	<u>47,985,000</u>	<u>48,008,000</u>	<u>43,691,000</u>	<u>46,776,000</u>
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	19,312,000	19,312,000	5,484,000	18,917,000
		<u>-</u>	<u>19,312,000</u>	<u>19,312,000</u>	<u>5,484,000</u>	<u>18,917,000</u>
<b>CAPITAL PROJECTS:</b>						
22	Recreation Center Facilities	-	582,000	582,000	579,000	531,000
23	Street Enhancement	-	1,638,000	1,638,000	1,629,000	1,530,000
25	1991 Police & Courts Facility	-	1,150,000	1,150,000	1,260,000	1,678,000
27	1991 Library Facility	-	869,000	869,000	864,000	646,000
28	1991 Fire Facility	-	2,288,000	2,288,000	2,276,000	1,972,000
29	Technology Improvements	-	750,000	750,000	746,000	255,000
31	Municipal Facilities	-	444,000	444,000	441,000	421,000
32	Park Improvements	-	5,765,000	5,765,000	5,735,000	4,807,000
33	Street & Drainage Improvement	-	6,153,000	6,153,000	4,779,000	2,569,000
35	Capital Reserve	-	37,407,000	37,407,000	39,463,000	38,023,000
38	DART L.A.P.	-	765,000	765,000	761,000	743,000
39	Spring Creekwalk	-	24,000	24,000	23,000	23,000
52	Park Service Areas	-	5,755,000	5,755,000	5,804,000	5,744,000
53	Creative & Performing Arts	-	2,196,000	2,196,000	2,185,000	2,038,000
54	Animal Control Facilities	-	338,000	338,000	336,000	253,000
59	Service Center	-	131,000	131,000	131,000	128,000
60	Joint Use Facilities	-	632,000	632,000	628,000	581,000
85	Public Arts	-	117,000	117,000	116,000	100,000
110	G.O. Bond Clearing - 1999	-	324,000	324,000	343,000	408,000
190	G.O. Bond Clearing - 2000	-	3,654,000	3,654,000	3,641,000	3,694,000
230	Tax Notes Clearing - 2001	-	1,107,000	1,107,000	1,343,000	1,415,000
240	G.O. Bond Clearing - 2001-A	-	183,000	183,000	182,000	185,000
250	Tax Notes Clearing - 2001-A	-	60,000	60,000	158,000	161,000
270	G.O. Bond Refund/Clearing - 2003	-	135,000	135,000	137,000	1,109,000
310	G.O. Bond Refund/Clearing - 2005	-	-	-	-	1,015,000
093	G.O. Bond Clearing - 2006	-	-	-	-	1,486,000
089	C.O. Bond Clearing - 2006	-	195,000	195,000	269,000	376,000
102	G.O. Bond Clearing - 2007	-	5,639,000	5,639,000	9,664,000	21,991,000
105	Tax Notes Clearing - 2007	-	1,000	1,000	555,000	6,715,000
082	G.O. Bond Clearing - 2008	-	29,188,000	29,188,000	34,778,000	-
083	Tax Notes Clearing - 2008	-	16,381,000	16,381,000	17,207,000	-
		<u>-</u>	<u>123,871,000</u>	<u>123,871,000</u>	<u>136,033,000</u>	<u>100,597,000</u>
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	282,000	282,000	281,000	239,000
34	Sewer CIP	-	8,559,000	8,559,000	8,134,000	7,335,000
36	Water CIP	-	6,524,000	6,524,000	5,531,000	5,056,000
37	Downtown Center Development	-	121,000	121,000	119,000	81,000
41	Water & Sewer - Operating	478,000	6,353,000	6,831,000	3,228,000	(2,950,000)
42	Water & Sewer - Debt Service	-	760,000	760,000	207,000	1,181,000
43	Municipal Drainage - Debt Service	-	3,404,000	3,404,000	3,288,000	2,950,000
44	W & S Impact Fees Clearing	-	3,690,000	3,690,000	3,293,000	2,815,000
45	Sustainability & Environmental Services	-	(2,518,000)	(2,518,000)	777,000	631,000
46	Convention & Tourism	4,000	3,639,000	3,643,000	4,248,000	3,711,000
81	Friends of Plano Centre	-	4,000	4,000	4,000	4,000
47	Municipal Drainage	-	3,503,000	3,503,000	4,348,000	4,278,000
48	Municipal Golf Course	-	62,000	62,000	139,000	96,000
49	Property Management	-	452,000	452,000	440,000	401,000
51	Recreation Revolving	-	881,000	881,000	1,412,000	727,000
104	Municipal Drain Bond Clearing-1996	-	181,000	181,000	180,000	176,000
320	Municipal Drain Rev Bond Clearing - 2005	-	153,000	153,000	152,000	300,000
094	Municipal Drain Rev Bond Clearing - 2006	-	165,000	165,000	164,000	1,082,000
330	Municipal Drain Rev Bond Clearing - 2007	-	2,119,000	2,119,000	2,604,000	2,957,000
340	Municipal Drain Rev Bond Clearing - 2008	-	2,102,000	2,102,000	2,091,000	-
		<u>482,000</u>	<u>40,436,000</u>	<u>40,918,000</u>	<u>40,640,000</u>	<u>31,070,000</u>

EQUITY IN TREASURY POOL  
DECEMBER 2008

FUND	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 12/31/08	TOTAL 10/1/08	TOTAL 12/31/07
<b>SPECIAL REVENUE FUNDS:</b>						
	Sproles Library	-	184,000	184,000	185,000	112,000
	TIF-Mall	-	-	-	-	50,000
	TIF-East Side	-	6,002,000	6,002,000	6,002,000	7,794,000
	LLEBG-Police Grant	-	43,000	43,000	26,000	120,000
	Criminal Investigation Grant	-	1,059,000	1,059,000	989,000	924,000
		-	(169,000)	(169,000)	(69,000)	(837,000)
	Wireline Fees	-	430,000	430,000	399,000	324,000
	Judicial Efficiency	-	121,000	121,000	118,000	118,000
	Industrial	-	18,000	18,000	18,000	18,000
	Intergovernmental	-	378,000	378,000	370,000	588,000
	Government Access/CATV	-	246,000	246,000	431,000	674,000
	Teen Court Program	-	49,000	49,000	46,000	43,000
	Municipal Courts Technology	-	1,581,000	1,581,000	1,538,000	1,419,000
	Municipal Court-Building Security Fees	-	1,316,000	1,316,000	1,328,000	1,259,000
	911 Reserve Fund	-	8,782,000	8,782,000	8,462,000	7,468,000
	State Library Grants	-	51,000	51,000	(53,000)	16,000
	Disaster Relief	-	1,134,000	1,134,000	1,114,000	1,158,000
	Animal Shelter Donations	-	196,000	196,000	180,000	137,000
	Memorial Library	-	408,000	408,000	378,000	262,000
	Juvenile Case Manager	-	173,000	173,000	167,000	137,000
	Traffic Safety	-	1,332,000	1,332,000	1,213,000	767,000
	Child Safety	-	923,000	923,000	827,000	787,000
		-	24,257,000	24,257,000	23,669,000	23,338,000
<b>INTERNAL SERVICE FUNDS:</b>						
	Public Safety Technology	-	1,969,000	1,969,000	1,718,000	1,617,000
	Technology Infrastructure	-	(9,000)	(9,000)	(108,000)	4,147,000
	PC Replacement	-	1,902,000	1,902,000	2,024,000	1,524,000
	Equipment Maintenance	-	(4,416,000)	(4,416,000)	(4,201,000)	(5,017,000)
	Information Technology	-	3,835,000	3,835,000	3,261,000	(118,000)
	Office Services	-	15,000	15,000	(277,000)	(285,000)
	Warehouse	-	(27,000)	(27,000)	238,000	199,000
	Property/Liability Loss	-	4,547,000	4,547,000	5,629,000	7,956,000
	Technology Services	-	12,190,000	12,190,000	12,786,000	12,086,000
	Equipment Replacement	-	11,408,000	11,408,000	9,898,000	12,041,000
	Health Claims	-	7,936,000	7,936,000	7,943,000	29,124,000
	Parkway Service Ctr. Expansion	-	(28,000)	(28,000)	(28,000)	(29,000)
		-	39,322,000	39,322,000	38,883,000	63,245,000
<b>FIDUCIARY FUNDS:</b>						
	Unclaimed Property	-	58,000	58,000	57,000	55,000
	Library Training Lab	-	7,000	7,000	5,000	7,000
	Collin County Seized Assets	-	266,000	266,000	263,000	290,000
	Developers' Escrow	-	3,913,000	3,913,000	4,185,000	4,096,000
	Plano Economic Development Trust	-	657,000	657,000	683,000	-
	Economic Development	-	11,759,000	11,759,000	11,727,000	8,686,000
	Rebate	-	985,000	985,000	1,017,000	1,045,000
		-	17,645,000	17,645,000	17,937,000	14,179,000
<b>TOTAL</b>		\$ 505,000	312,828,000	313,333,000	306,337,000	298,122,000
<b>TRUST FUNDS</b>						
	Water & Sewer Reserve	-	-	-	-	-
	Retirement Security Plan	-	61,612,000	61,612,000	70,000	70,008,000
	115 Trust	-	21,299,000	21,299,000	23,000,000	-
<b>TOTAL TRUST FUNDS</b>		\$ -	82,911,000	82,911,000	23,070,000	70,008,000

A Treasury Pool fund has been created for the purpose of consolidating cash and investments. All City funds not restricted or held in trust are included in this consolidated fund. Each fund's "Equity in Treasury Pool" represents the fund's proportionate share of the Treasury Pool Fund. At December 31, 2008 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	40,754,000
Local Government Investment Pool	241,744,000
Federal Securities	12,936,000
Certificates of Deposit	17,000,000
Fair Value Adjustment	204,000
Interest Receivable	190,000
	<u>312,828,000</u>

HEALTH CLAIMS FUND  
THROUGH DECEMBER 31 OF FISCAL YEARS 2009 AND 2008

Health Claims Fund	1 Month Variance			1 month Variance			1 month Variance			Year to Date Variance		
	FY 08-09 October	FY 07-08 October	Favorable (Unfavorable)	FY 08-09 November	FY 07-08 November	Favorable (Unfavorable)	FY 08-09 December	FY 07-08 December	Favorable (Unfavorable)	FY 08-09 Total	FY 07-08 Total	Favorable (Unfavorable)
<b>Revenues</b>												
Employees Health Ins. Contributions	\$ 250,000	\$ 197,000	53,000	\$ 250,000	\$ 197,000	53,000	\$ 266,000	\$ 249,000	17,000	\$ 766,000	\$ 643,000	\$ 123,000
Employers Health Ins. Contributions	1,538,000	1,753,000	(215,000)	1,546,000	1,749,000	(203,000)	1,577,000	1,531,000	46,000	4,661,000	5,033,000	(372,000)
Contributions for Retirees	80,000	51,000	29,000	37,000	53,000	(16,000)	68,000	50,000	18,000	185,000	154,000	31,000
Cobra Insurance Receipts	8,000	4,000	4,000	8,000	5,000	3,000	3,000	4,000	(1,000)	19,000	13,000	6,000
Retiree Insurance Receipts	28,000	25,000	3,000	27,000	31,000	(4,000)	66,000	61,000	5,000	121,000	117,000	4,000
Plano Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-
Employer Contribution-OPEB	-	-	-	-	-	-	556,000	-	556,000	556,000	-	556,000
Interest	15,000	155,000	(140,000)	14,000	141,000	(127,000)	13,000	114,000	(101,000)	42,000	410,000	(368,000)
<b>Total Revenues</b>	<b>1,919,000</b>	<b>2,185,000</b>	<b>(266,000)</b>	<b>1,882,000</b>	<b>2,176,000</b>	<b>(294,000)</b>	<b>2,549,000</b>	<b>2,009,000</b>	<b>540,000</b>	<b>6,350,000</b>	<b>6,370,000</b>	<b>(20,000)</b>
<b>Expenses</b>												
Insurance	116,000	118,000	2,000	116,000	120,000	4,000	116,000	119,000	3,000	348,000	357,000	9,000
Contracts- Professional Svc.	39,000	5,000	(34,000)	5,000	5,000	-	64,000	8,000	(56,000)	108,000	18,000	(90,000)
Contracts- Other	86,000	70,000	(16,000)	101,000	91,000	(10,000)	96,000	77,000	(19,000)	283,000	238,000	(45,000)
Health Claims Paid Reinsurance	1,000	(83,000)	(84,000)	(3,000)	(35,000)	(32,000)	(4,000)	(14,000)	(10,000)	(6,000)	(132,000)	(126,000)
Health Claims - Prescription	259,000	273,000	14,000	260,000	263,000	3,000	280,000	287,000	7,000	799,000	823,000	24,000
Health Claims Paid -JHC	1,552,000	982,000	(570,000)	1,449,000	1,043,000	(406,000)	1,880,000	1,069,000	(811,000)	4,881,000	3,094,000	(1,787,000)
Cobra Insurance Paid	-	-	-	1,000	1,000	-	-	-	-	1,000	1,000	-
Retiree Insurance Paid	6,000	11,000	5,000	7,000	10,000	3,000	7,000	10,000	3,000	20,000	31,000	11,000
Retiree Insurance Paid- Medicare	40,000	-	(40,000)	23,000	-	(23,000)	8,000	-	(8,000)	71,000	-	(71,000)
Plano Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>2,099,000</b>	<b>1,376,000</b>	<b>(723,000)</b>	<b>1,959,000</b>	<b>1,498,000</b>	<b>(461,000)</b>	<b>2,447,000</b>	<b>1,556,000</b>	<b>(891,000)</b>	<b>6,505,000</b>	<b>4,430,000</b>	<b>(2,075,000)</b>
<b>Net increase (decrease)</b>	<b>\$ (180,000)</b>	<b>\$ 809,000</b>	<b>(989,000)</b>	<b>(77,000)</b>	<b>678,000</b>	<b>(755,000)</b>	<b>102,000</b>	<b>453,000</b>	<b>(351,000)</b>	<b>\$ (155,000)</b>	<b>\$ 1,940,000</b>	<b>(2,095,000)</b>
<b>Health Claims Fund Balance - Cumulative</b>	<b>\$ 3,799,000</b>	<b>\$ 24,863,000</b>	<b>(21,064,000)</b>	<b>\$ 3,723,000</b>	<b>\$ 25,541,000</b>	<b>(21,818,000)</b>	<b>\$ 3,825,000</b>	<b>\$ 25,994,000</b>	<b>(22,169,000)</b>			

ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH DECEMBER 31 OF FISCAL YEARS 2009, 2008, AND 2007

**PROPERTY LIABILITY LOSS FUND**

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
Claims Paid per General Ledger	\$ 606,000	165,000	258,000
Net Judgments/Damages/Attorney Fees	273,000	66,000	213,000
<b>Total Expenses</b>	<b>\$ 879,000</b>	<b>231,000</b>	<b>471,000</b>

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

**ENGINEERING**

Funding Category	Project Description Name: To: From:	Construction Start (Est.) Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 37581 68161 48852	<u>14<sup>th</sup> STREET – K Avenue to Ridgewood</u>	06/09 06/10	6,800	65% engineering design plans have been returned to the design engineer.
CIP TxDOT 37818 68953	<u>15<sup>th</sup> STREET – G Avenue to I Avenue</u>	02/07 02/09	1,011 800	All street pavement is done. Contractor is waiting for Time Warner and Oncor to remove power poles to complete the work. All lanes are open for traffic.
CIP 31298	<u>15<sup>th</sup> STREET – G Avenue to US 75</u>	06/10 03/11	1,954	Met with design engineer on January 6 <sup>th</sup> to discuss and give direction to design team on pedestrian path and lane alignments.
CIP 71126	<u>15<sup>th</sup> STREET AND MISCELLANEOUS DRAINAGE IMPROVEMENTS</u>	03/08 02/09	1,385	Construction is finished on the south side of 15 <sup>th</sup> Street between Alma and US 75. Contractor is installing pipe west of Alma on the north and south side.
CIP Collin 31383	<u>ALMA – Spicewood to Rowlett Creek</u>	02/09 08/09	810 400	Construction project has been awarded to RKM Utility Services, Inc. and contracts are being processed
CIP 71101	<u>ALMA &amp; PARKER DRAINAGE</u>	05/09 11/09	962	Design is proceeding. Plans have been submitted and are in review by City staff.
CIP 37854	<u>BAFFIN BAY AND MORTON VALE</u>	05/09 11/09	700	Design is underway. Final plans have been submitted and are in review by City staff.
CIP Collin 31384	<u>CHAPARRAL –Avenue K to East City Limits</u>	05/09 12/09	1,053 950	Reviewed plans have been sent to consultant.
CIP Collin 68156	<u>COIT &amp; DALLAS NORTH TANK REPAINT</u>	11/09 06/10	1,035	Design is proceeding. Work to begin in November.
CIP Collin 37847	<u>COMMUNICATIONS PARKWAY – Parker to Spring Creek Parkway</u>	02/09 11/09	1,670 1,075	Final plans are complete. Bids were opened November 18 <sup>th</sup> . Construction contract was awarded December 8 <sup>th</sup> . Contract documents are being executed.
CIP Collin 32495	<u>COMMUNICATIONS PARKWAY – Spring Creek to Tennyson</u>	06/09 06/10	2,860 850	Final plans have been submitted and are in review by City staff. 404 Environmental issue being evaluated. Right of way negotiations underway.
CIP 68921	<u>CUSTER GROUND STORAGE TANKS</u>	11/08 06/09	3,530	Construction started the week of November 17 <sup>th</sup> . Underground piping is being installed.
CIP Collin 31389	<u>INDEPENDENCE – McDermott to SH 121</u>	02/09 09/09	800 800	Construction contract awarded to Tiseo Paving on the December 22 <sup>nd</sup> City Council agenda. Contracts are being processed.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

Funding Category	Project Description Name: To: From:	Construction Start (Est.) To: Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 31442	<u>INTERSECTION IMPROVEMENTS 2004– Coit at Legacy</u>	01/09 08/09	514	ROW acquisition is complete. Utility adjustments are delaying construction start
CIP TxDOT 31439	<u>INTERSECTION IMPROVEMENTS– Jupiter/Plano Parkway</u>	09/08 04/09	473 400	Construction started September 22 <sup>nd</sup> Franchise utility conflicts are slowing the work progress.
CIP 37849	<u>INTERSECTION IMPROVEMENTS– Jupiter, Park, Parker and Independence</u>	04/09 10/09	600	Final plans are complete. Project will be scheduled for bidding in late January.
CIP TxDOT 31441	<u>INTERSECTION IMPROVEMENTS– Preston and Legacy</u>	06/09 01/10	154 2,250	Schematic approved. MAPOs sent to TXDOT. Environmental Categorical Exclusion awaiting TxDot Austin approval. City staff, consultants and TxDOT met to discuss common signing. 95% engineering plans have been submitted to TXDOT.
CIP TxDOT 31410	<u>INTERSECTION IMPROVEMENTS - Preston and Plano Parkway</u>	01/10 09/10	590 1,600	Consultant is currently addressing comments from TxDOT/Austin on the chematiss. The CATEX - Environmental Report has been submitted to TxDOT.
CIP 68156	<u>JUPITER &amp; WHITE ROCK CREEK ELEVATED TANK</u>	11/09 06/10	1,100	Interior painting has begun. Work began November 10 <sup>th</sup> .
CIP 48817	<u>MAPLESHADE LIFT STATION</u>	01/09 12/09	4,223	Signed contracts have been received. Preconstruction meeting will be held in January. Sewer line will be bid in early 2009.
CIP 31416	<u>MARSH LANE – Parker Road South</u>	05/09 11/09	405	65% plans are being reviewed by City staff.
CIP Collin 31397	<u>MCDERMOTT – Coit To Ohio</u>	09/09 07/10	1,044 1,050	TXDOT funding is not currently available for construction. We are proceeding with a City of Plano bid package to construct the Robinson at McDermott intersection.
CIP 31397	<u>McDERMOTT AT ROBINSON</u>	04/09 08/09	500	Construction plans to construct intersection are being reviewed.
CIP 37756	<u>MEADOWS ADDITION</u>	10/09 09/10	1,829	PSA has been signed by the city manager. Waiting on purchase order.
CIP 37825 68912	<u>P AVENUE, 18<sup>TH</sup> STREET &amp; BELLE VIEW ADDITION</u>	05/09 02/10	800	90% plans have been returned to the design engineer.
CIP Collin 31405 68967	<u>PARKER ROAD – K Avenue to Raton Lane</u>	07/07 02/09	1,948 2,162	Construction is underway. The main portion of roadway paving is near completion with pavement repair areas still remaining to be done. Median work for irrigation and landscaping is still to be done.
CIP Collin 31449	<u>PARKWOOD BOULEVARD - Park Boulevard to Spring Creek Parkway</u>	01/08 02/09	2,800 2,200	All main lane paving is completed. We added a left turn lane for Whittington. Fencing and establishment of ground cover on the Haggard property is proceeding.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

Funding Category	Project Description Name: To: From:	Construction Start (Est.) Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 31407	<u>PLANO PARKWAY WIDENING – Midway to West City Limits</u>	04/09 01/10	1,200	Plano Parkway will be widened from four to six lanes and the intersection at Marsh Lane will be improved. The consultant's 3 <sup>rd</sup> submittal has been reviewed and sent back for revisions. Work on acquisition of easements in progress.
CIP 37819	<u>R AVENUE &amp; 17<sup>TH</sup> STREET</u>	09/09 09/10	1,450	Pavement, water line, sewer line and related items will be replaced on R Avenue and 17 <sup>th</sup> Street. PSA is being processed with Hayden Consultants, Inc.
CIP TxDOT 37753	<u>RAILROAD CROSSINGS – Quiet Zones</u>	09/08 09/09	1,097 100	Pre-construction meeting held August 29 <sup>th</sup> . Working on DART permit for waterline at Park Vista.
CIP Collin 31411	<u>RASOR BOULEVARD - Ohio to SH 121</u>	04/09 01/10	1,274 2,450	Design is proceeding with plans to bid in February
CIP Collin 31190	<u>RIDGEVIEW – Independence to Coit</u>	04/09 12/09	1,580 500	Final plans have been reviewed and sent back for revisions.
CIP 68973	<u>SH 121 WATER LINE – Spring Creek Parkway to Dallas North Tollway</u>	01/09 04/09	500	Construction to begin on January 12 <sup>th</sup> .
CIP 68919	<u>SHILOH PUMP STATION</u>	11/09 05/10	1,500	Design has started. Project will be bid in early 2009.
CIP TxDOT 31438	<u>SPRING CREEK PARKWAY AT COIT ROAD INTERSECTION IMPROVEMENTS (TxDOT)</u>	01/10 09/10	450 1,600	The schematic plan and environmental report were submitted to TxDOT for review. TxDOT review comments for the environmental report are being addressed by the consultant. Schematic comments have been received from TxDOT and are being done by the consultant.
CIP 31456 68180	<u>SPRINGBROOK – Quill to Janwood</u>	01/09 09/09	1,028	City Council awarded the construction contract October 27 <sup>th</sup> . Contract execution is complete and the pre-construction meeting and notice to proceed are scheduled for January 13 <sup>th</sup> .
CIP 31440	<u>US 75/PARKER ROAD INTERCHANGE</u>	08/08 08/10	6,250	Low bid was \$20,172,429. TxDOT managing construction. Construction started in September and should take about two years.
CIP 68175	<u>WATER REHAB - Ridgewood</u>	11/09 11/10	1,900	Design is proceeding.
CIP Collin TxDOT 31194	<u>WINDHAVEN – Spring Creek Parkway to West City Limits</u>	03/10 03/11	260 600 3,200	TxDOT has reviewed the schematic and design report. Traffic study has been completed and results have been given to the design engineer to finish the design report and schematic.
<b>Facilities</b>				
CIP 57541	<u>ANIMAL SHELTER EXPANSION</u>	03/09 12/09	1,863	Competitive sealed proposals advertise December 24 <sup>th</sup> and close January 20 <sup>th</sup> . Expect award 3 <sup>rd</sup> week February.
CIP 23406 35-P04 54422	<u>CARPENTER PARK RECREATION CENTER</u>	11/09 12/10	8,300	Architect has been selected. Cost estimates exceed funding authorized. Parks will request additional funds. Design will begin with intent to delete pool if fund increase does not pass. Architect due back with proposal by 3 <sup>rd</sup> week of January.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

Funding Category	Project Description Name: To: From:	Construction Start (Est.) Complete (Est.)	Total Project Budget (thousands)	Comments:
41-725	<u>ENVIRONMENTAL EDUCATION BUILDING</u>	04/09 04/10	1,400	100% package complete; final estimate \$1.8M; three deductive alternates identified total \$115K. Projected advertisement January 21 <sup>st</sup> .
CIP 10211	<u>FIRE STATION 12/LOGISTICS FACILITY &amp; Emergency Operations Center</u>	06/08 08/09	11,000	Under construction – 53% complete.
CIP 10213	<u>FIRE STATION 13</u>	TBD	4,256	Design is complete. Project on hold pending approval of additional funding.
CIP 22340	<u>OAK POINT PARK &amp; NATURE PRESERVE, PHASE 3, VISITOR CENTER</u>	TBD	5,000	Construct 17,000 SF Visitor Center– Parks closing out contract with Carter-Burgess; will contract with Hatch-Ulland Owen- to repackage Visitor Center only for bid and contract administration– negotiating scope and fees
CIP 28824	<u>OAK POINT MAINTENANCE FACILITY</u>	TBD	1,900	Design-builder selected. Contract being developed. Initial design begun. Schematic developed. Project de-scoped to meet max price of \$1.9M – but current estimates > \$2.3M; still working to re-scope

**Parks**

CIP 28822	<u>BIKE ROUTE SYSTEM</u>	05/09 03/10	1,600	On-street bike route improvements include route signs, pavement markings and improvements where collector street routes intersect with major thoroughfares. Project partially funded by \$1,200,000 Federal grant. Analysis is complete, implementation plans are being developed.
CIP 22342	<u>BLUEBONNET TRAIL EXTENSION (EAST)</u>		900	Plans for construction of trail from Alma Road to US 75 are near completion. Bidding is on hold.
CIP 22342	<u>BLUEBONNET TRAIL EXTENSION (WEST)</u>	04/08 01/09	1,669	Construction of trail from White Rock Creek to Shady Brook Trail (Midway Road) within Spring Creek Parkway right of way is 98% complete.
CIP 28852	<u>CARPENTER PARK/RUSSELL CREEK PARK ATHLETIC FIELD IMPROVEMENTS</u>	12/08 9/09	842	The addition of 85 parking spaces and renovation of backstops at Carpenter Park south. The addition of bleacher shade structures on 16 soccer fields at Russell Creek Park. Construction has just started.
CIP 22333	<u>CHISHOLM TRAIL IMPROVEMENTS</u>	06/09 12/09	2,000	Design is 60% complete for improvements, including restroom, directional signage, lighting, erosion improvements and extension of trail on west side of Spring Creek under 15 <sup>th</sup> Street to the mall ring road. The planned bridge improvements which will involve complete replacement of the structures at Deerfield and Crossbend will be designed and bid separately.
CIP 22334	<u>CLEARVIEW PARK IMPROVEMENTS</u>	10/09 04/10	700	New playground equipment, renovation of irrigation system, additional shade structure, sidewalk loop, drainage improvements, seating areas and tree planting are part of the neighborhood revitalization program (2009 bonds).

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
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Funding Category	Project Description Name: To: From:	Construction Start (Est.) Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 53357	<u>COTTONWOOD CREEK GREENBELT IMPROVEMENTS</u>	12/08 03/09	236	Addition of shelter, playground equipment and shade structure. Contract awarded. Ordering of equipment began in December. On-site improvements are expected to begin by the end of January.
CIP 22334	<u>DOUGLAS NEIGHBORHOOD PARK</u>	10/09 02/10	250	Improvements include playground, picnic shelter, irrigation, trees, sidewalks and parking (2009 bonds). Schematic design is in progress. Staff is coordinating the design with the African American Museum and neighborhood residents.
CIP 22334	<u>EVANS PARK</u>	10/09 03/10	200	Addition of parallel parking, sidewalk, fence replacement and re-platting of the park are part of the neighborhood revitalization program (2009 Bonds). Surveying is complete and preliminary design is complete. Planning and engineering review underway, with replat review.
CIP 12122	<u>LEACH PROPERTY TRAIL ADDITION</u>			Acquisition of land for trail connection on White Rock Creek north of Parker Road is in progress. Trail construction to be funded through 2009 Bond Program.
CIP 22345	<u>LEGACY GREENBELT ADDITION</u>	06/09 02/10	2,500	Construction of trail along White Rock Creek from south of Tennyson Parkway to Preston Road, running through the Legacy area within easements provided by adjacent property owners. Acquisition of easements in progress. Design of improvements is 85% complete. Project will be ready to bid this spring with the exception of the Crossmark section.
CIP 22342	<u>LEGACY GREENBELT ADDITION – North</u>	02/09 07/09	500	Construction of trail connection between Ohio Drive and Preston Road along White Rock Creek. Plans are complete. Bidding is scheduled for early 2009.
CIP 37752	<u>MEDIAN LANDSCAPING</u>	05/08 02/09	255	Trees and irrigation on Emerald Coast Drive, Parkwood Boulevard and Plano Parkway from K to Alma. Irrigation in progress. Construction is 55% complete.
CIP 53379	<u>MEDIAN TREE REPLACEMENT</u>	01/09 03/09	120	City wide replacement of median trees. Bids opened and contract awarded. Tree planting expected to begin in January.
CIP 22340	<u>OAK POINT PARK &amp; NATURE PRESERVE, PHASE 3</u>	10/08 09/09	7,300	Includes trail connection from Woodruff Park to Jupiter Road, a large pavilion for group reservations, restrooms, parking, earth work and associated improvements. Earthwork and utilities are underway. Project 39% complete overall.
CIP 22328	<u>PARK &amp; SIDEWALK IMPROVEMENTS</u>	07/08 02/09	250	Tree planting, irrigation renovations and sidewalk improvements at Arrowhead, Caddo, Hackberry and Westwood Parks are 55% complete.
CIP 70104	<u>PARK EROSION CONTROL</u>	06/09 11/09	500	Preliminary scope of work underway for contract preparation. Anticipated park sites for erosion control include Shady Brook Trail, Coyote Creek Park, Archgate Park, Arbor Hills NP, Caddo Park, White Rock Creek GB and Chisholm Trail. Final project list dependent on final design and funding.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

Funding Category	Project Description Name: To: From:	Construction Start (Est.) To: Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 53368	<u>PARK POND RESTORATION</u>	06/09 10/09	600	Park pond silt removal and restoration at Prairie Meadow Park, Hoblitzelle Park and Russell Creek Park. Environmental assessment complete (no hazard). Preliminary design underway.
CIP 28818	<u>Pecan Hollow Golf Course Renovation</u>	10/10 10/11	8,000	Complete renovation of Pecan Hollow Golf Course to include new greens, new tee boxes, new irrigation system, realignment of fairways, a full driving range, cart path replacements, new cart barn and related improvements. Funding requested as part of 2009 bond election to be coupled with existing funding from 2005 bond program.
CIP 22342 13134	<u>SHADY BROOK TRAIL AT SPRING CREEK PARKWAY</u>	02/08 12/08	450	Construction of trail between Midway Road and the west City limit to complete gaps in Shady Brook Trail is complete.
CIP 53357	<u>2008 TRAIL IMPROVEMENTS (Repairs)</u>	12/08 07/09	1,235	Repair and replacement of existing recreational trails. Trail improvements at Bob Woodruff Park are in progress. The total project is 10% complete.
CIP 22342	<u>TRANSIT VILLAGE VELOWEB</u>	10/09 06/10	1,500	A recreational trail and on -street bike route between DART 190 Station and DART Parker Road Station along the DART right of way will be partially funded by a Federal grant of \$1,200,000. Design and TxDOT reviews in progress. Project was delayed due to changes in route necessitated by DART decisions. City funding included in 2009 Bond Program. TXDOT has this project scheduled to bid in October 2009.
CIP 21188	<u>White Rock Creek Community Park</u>	10/12 10/13	5,000 development cost	On-site surveying for final acquisition is in progress. Acquisition is anticipated to be complete in 2009. Funding for development is being requested through the 2009 Bond Program.
<b>Public Works</b>				
CIP 51131	<u>2008 – 2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Legacy Drive between Preston Road and SH121.</u>	11/08 03/09	293	Preconstruction meeting was held and the contractor will begin construction at the beginning of January.
CIP 51131	<u>2008-2009 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Parker Road – Preston to Dallas North Toll Road</u>	11/08 03/09	437	Preconstruction meeting was held in December with construction to start at the beginning of January
CIP 51131	<u>2007/2008 ARTERIAL CONCRETE PAVEMENT REHABILITATION – Parker Road, Pleasant Valley Trail, Country Place Drive</u>	07/08 02/09	818	Contractor continued repairs on Parker between Preston Meadow and Preston Road during the month. Change order was processed increasing the contract amount.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
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Funding Category	Project Description Name: To: From:	Construction Start (Est.) Complete (Est.)	Total Project Budget (thousands)	Comments:
CIP 51134	2007/2008 RESIDENTIAL & ARTERIAL PAVEMENT UNDERSEALING & RAISING (Requirements Contract) Renewal	12/07 12/09	1,660	Uretek USA completed 33 residential locations, using 31,126 lbs. of foam to raise and underseal 29,400 SF of street pavement (1.06 lbs/SF).
CIP 51118	2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB – Zone L5	09/08 01/09	786	Contractor completed 10,177 SY of street paving and 168 SY of alley paving during the month. This project is for street and alley pavement repairs in the area bordered by Alma, Spring Creek, Custer and Parker. Project was started at the end of the month
CIP 51118	2007/2008 RESIDENTIAL CONCRETE PAVEMENT REHAB – Zone Q3	05/08 01/09	632	Jerusalem repaired 7,193 SY of street pavement and 5,015 SY of alley pavement by the end of the month which completes the original project. Zone Q3 covers the residential area bounded by 14 <sup>th</sup> , Los Rios, Rowlett Creek and Shiloh. With money remaining in the contract, the contractor will repair 18 <sup>th</sup> Street west of Shiloh where the road is in need of repair over a box culvert. Repairs are also being made on Sherrye Drive, east of Shiloh and on Sherrye Drive between 14 <sup>th</sup> Street and Rigsbee.
CIP 48861	2006 SANITARY SEWER REHAB REQUIREMENTS	03/08 01/09	1,992	Contractor completed all work on the project which will be finalized in January.
CIP 51128	2007/2008 SIDEWALK CONSTRUCTION	12/08 04/09	316	Inventory is being conducted to identify locations to install concrete sidewalk at various locations in the City.
CIP 51142	SPLIT TRAIL DRIVE ASPHALT OVERLAY	10/08 12/09	180	Plans and bid documents are being prepared for repair of the existing asphalt paving and overlay of Split Trail Drive from south of Spring Creek to K Avenue.

CURRENT CAPITAL IMPROVEMENT PROJECTS  
STATUS REPORT  
DECEMBER 31, 2008

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# SECTION 2

## ECONOMIC ANALYSIS

*City of Plano*  
*Comprehensive Monthly Finance Report*

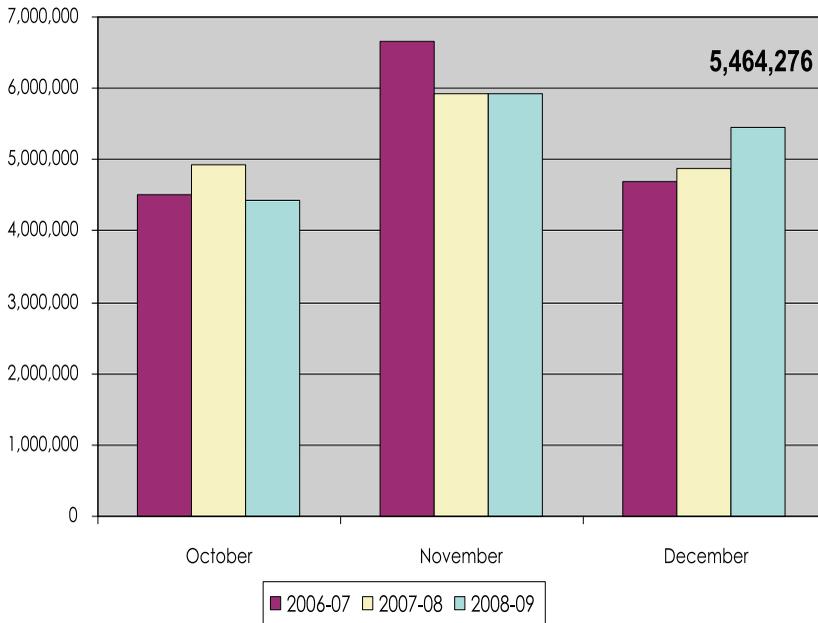


# ECONOMIC ANALYSIS

**S**ales tax allocation of \$5,464,276 was remitted to the City of Plano in the month of December 2008. This amount represents an increase of .14% compared to the amount

received in December 2007.

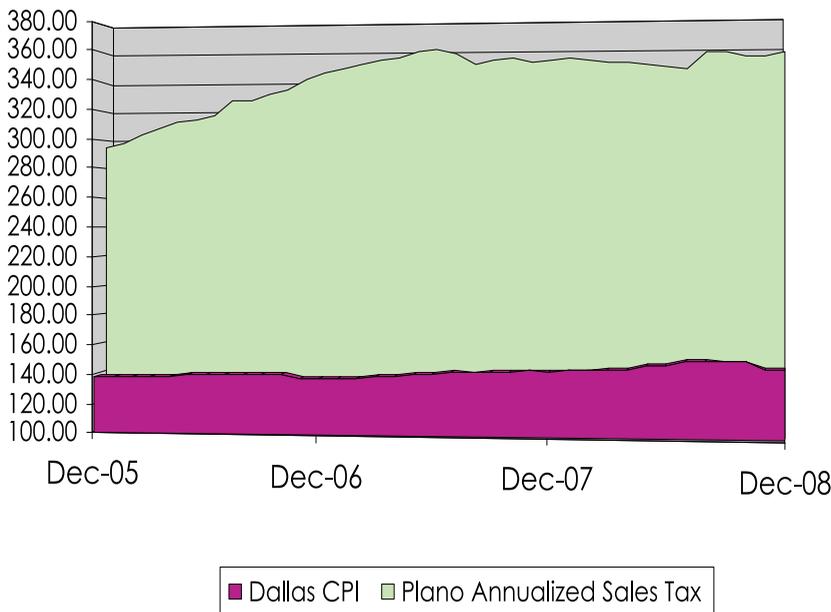
**SALES TAX**  
ACTUAL MONTHLY REVENUE  
FIGURE I



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

Figure I represent actual sales and use tax receipts for the months of October through December for fiscal years 2006-2007, 2007-2008, and 2008-2009.

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



**F**igure II, left, tracks the percentage change in annualized sales tax revenues compared to the percentage change in the Dallas-area CPI, using 1982-84 as the base period. For December 2008, the adjusted CPI was 146.99 and the Sales Tax Index was 356.88.

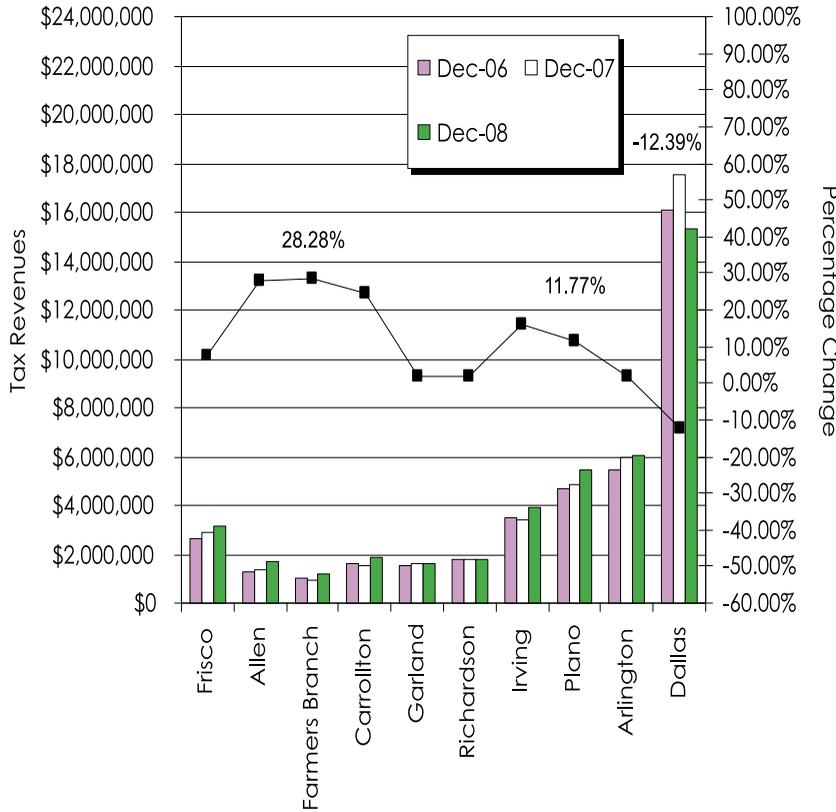
Since January 1998, the BLS has moved the Dallas-Area pricing cycle for CPI computation to odd-numbered months.

# ECONOMIC ANALYSIS

Figure III shows sales tax allocations in the months of December 2006, December 2007 and December 2008 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. In the month of December, the City of Plano received \$5,464,276 from this 1% tax.

## SALES TAX COMPARISONS CITY OF PLANO AND AREA CITIES

FIGURE III

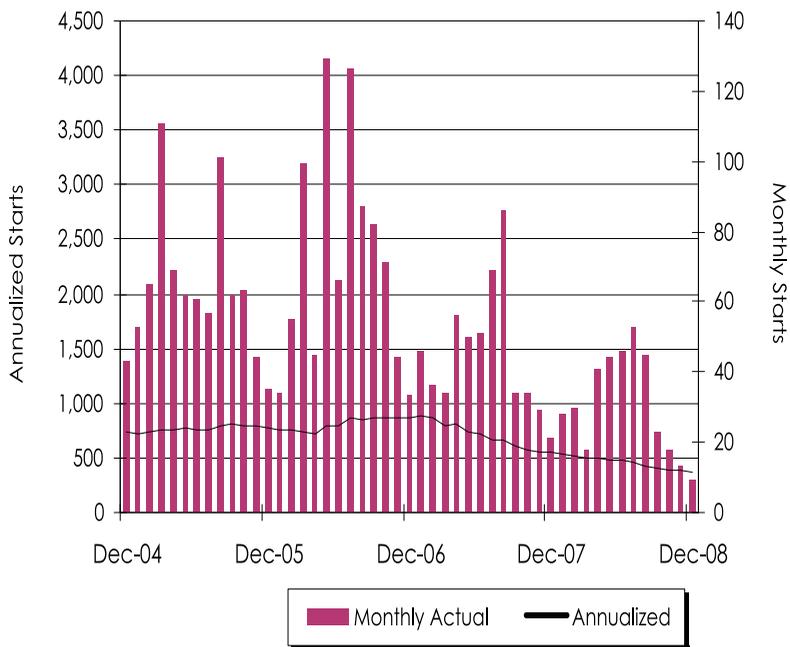


The percentage change in sales tax allocations for the area cities, comparing December 2007 to December 2008, ranged from 28.28% for the City of Farmers Branch to -12.39% for the City of Dallas.

The percentage change in sales tax allocations for the area cities, comparing December 2007 to December 2008, ranged from 28.28% for the City of Farmers Branch to -12.39% for the City of Dallas.

## SINGLE FAMILY HOUSING STARTS

FIGURE IV



In December 2008, a total of 9 actual single-family housing permits, representing a value of \$4,682,396, were issued. This value represents a 52.01% decrease from the same period a year ago. Annualized single-family housing starts of 368 represent a value of \$84,442,157.

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

# ECONOMIC ANALYSIS

YIELD CURVE  
FIGURE V

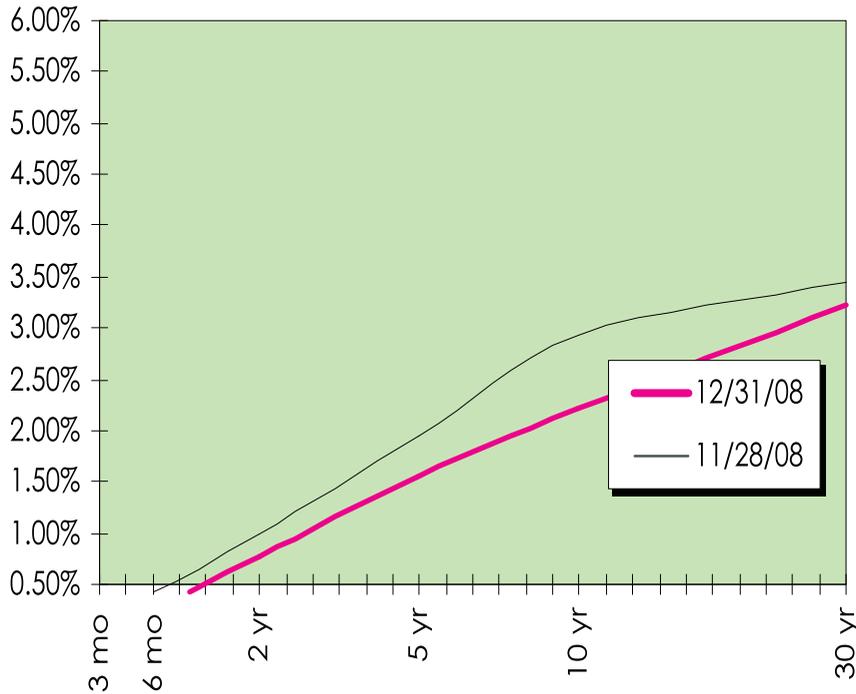


Figure V, left, shows the U.S. Treasury yield curve for December 31, 2008 in comparison to November 28, 2008. Of the reported treasury yields, the only increase was in the 3 month treasuries with an increase of .03 basispoints.

UNEMPLOYMENT RATES  
UNADJUSTED RATE COMPARISON  
FIGURE VI\*

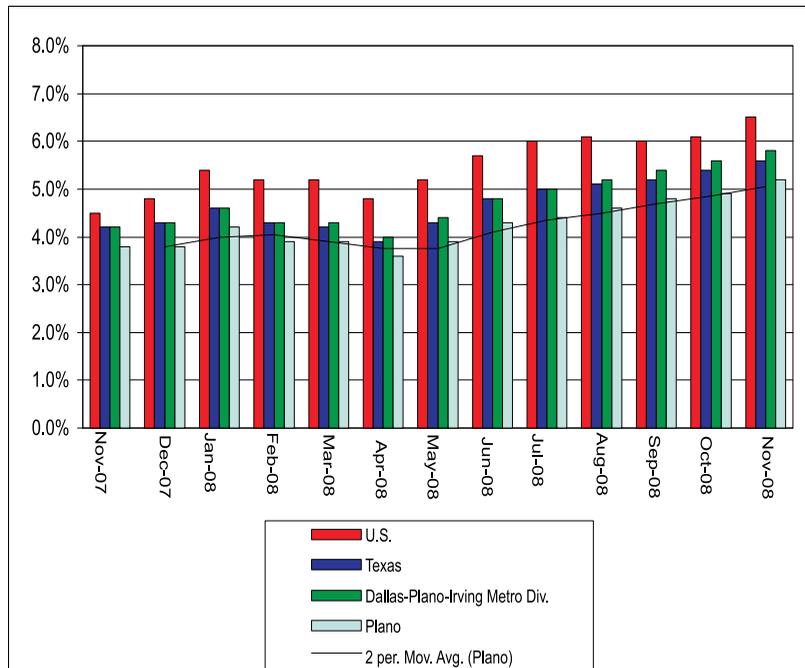


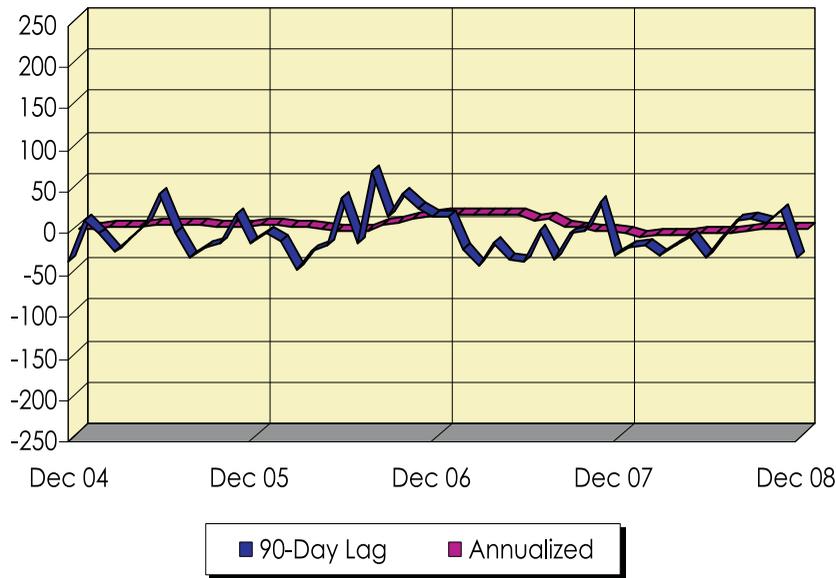
Figure VI shows unadjusted unemployment rates based on the BLS U.S. City Average, and LAUS estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from November 2007 to November 2008.

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

# ECONOMIC ANALYSIS

Figure VII shows the net difference between the number of housing starts three months ago and new refuse customers in the current month (90-day lag) as well as the average

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

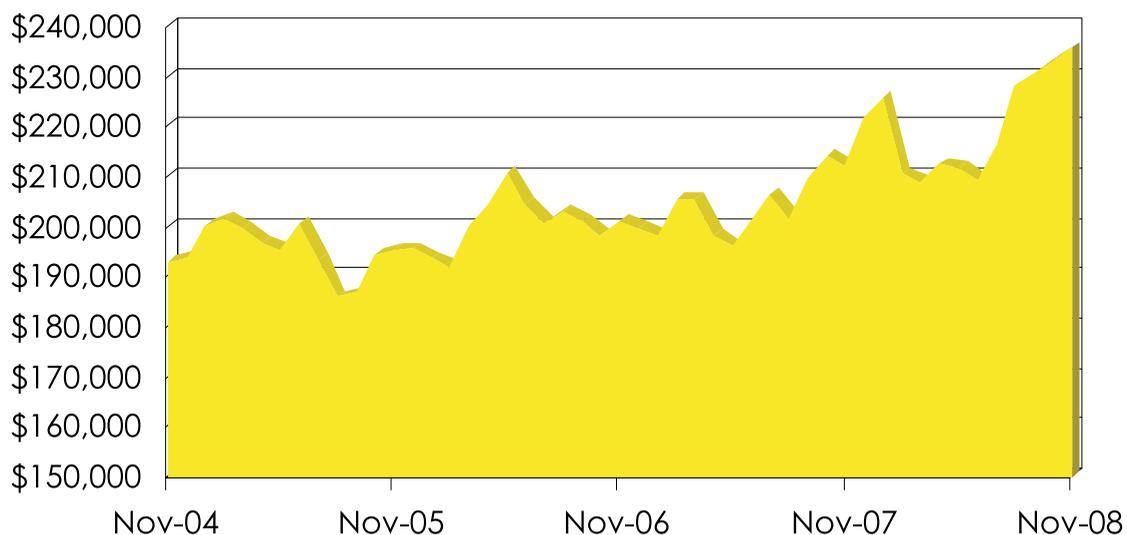


difference between these measures for the past four years (annualized).

For the current month, the 90-day lag is -30 homes, meaning that in September 2008 there were 30 less housing starts than new refuse customers in December 2008. The annualized rate is -7 which means there was an average of 7 fewer housing starts than new garbage customers per month over the past year.

The annualized average declared construction value of new homes increased 3.46% to \$229,462 when compared to December 2007.

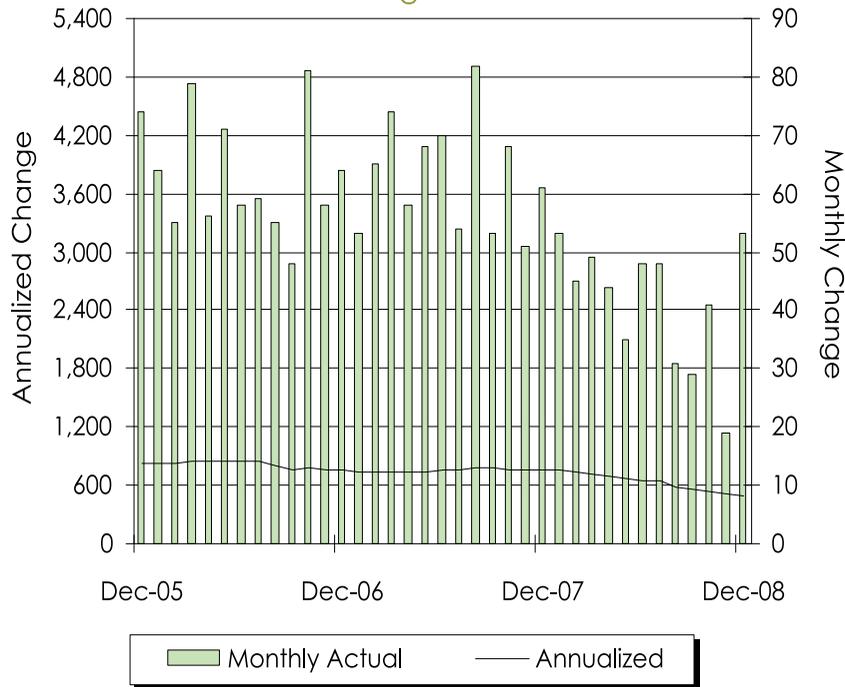
**SINGLE-FAMILY NEW HOME VALUE**  
FIGURE VIII



# ECONOMIC ANALYSIS

## REFUSE COLLECTIONS ACCOUNTS NET GAINS/LOSSES

Figure IX

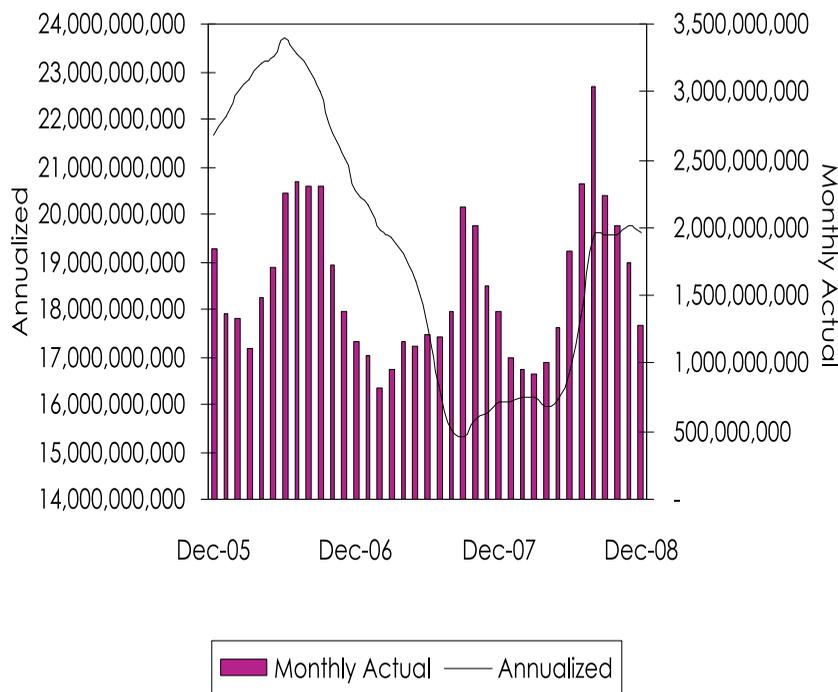


In December, net new refuse collection accounts totaled 53, in comparison to 61 new accounts in December of 2007. This change represents a 13.11% decrease on a year-to-year basis. Annualized new refuse accounts totaled 495 showing a decrease of 262, or a -34.61% change when compared to the same time last year.

Figure IX shows actual versus annualized new refuse collection accounts.

## LOCAL WATER CONSUMPTION (GALLONS)

FIGURE X



In December, the City of Plano pumped 1,437,885,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 1,275,500,460 gallons among 78,438 billed water accounts while billed sewer accounts numbered 74,749. The minimum daily water pumpage was 40,141,000 gallons, which occurred on Thursday, December 25th. Maximum daily pumpage was 55,853,000 gallons and occurred on Wednesday, December 3rd. This month's average daily pumpage was 46,383,000 gallons.

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

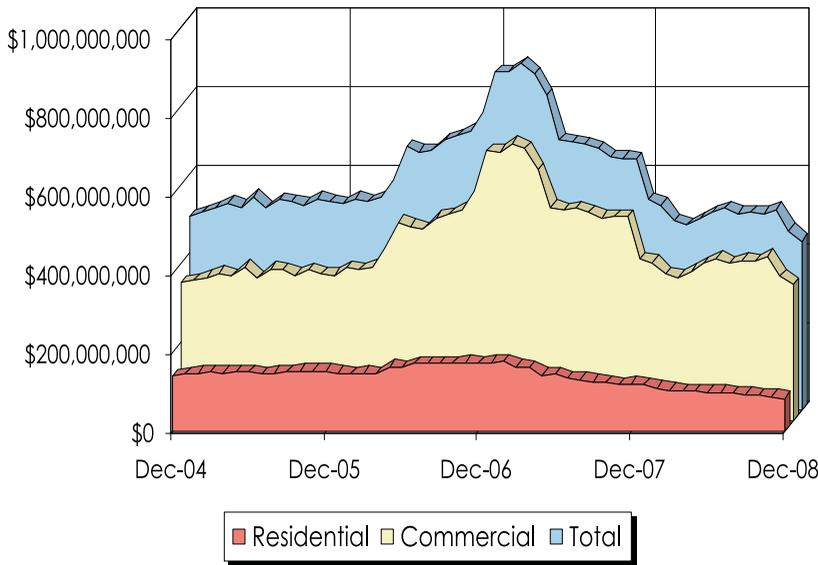
# ECONOMIC ANALYSIS

In December a total of 45 new construction permits were issued, for properties valued at \$10,666,508. This includes 9 single-family residences, 1 retail/restaurant, 3 other, 8 commercial additions/alterations, 24 interior finish-outs, and no demolitions. There were 7

permits issued for pools/spas.

## ANNUALIZED BUILDING PERMIT VALUES

FIGURE XI



The overall annualized value was \$429,678,290, down 19.44% from the same period a year ago. The annualized value of new residential construction decreased to a value of \$84,442,157, down 30.27% from a year ago. The annualized value of new commercial construction decreased 16.26% to \$345,236,133.\*

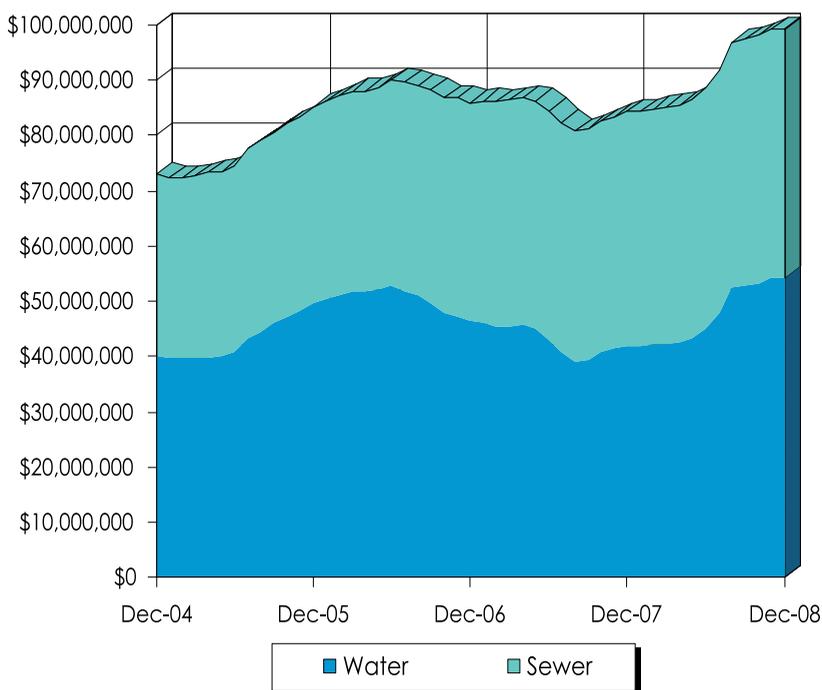
\* As of January 2002, data on commercial construction value is based on both the building shell and interior finish work, per the Building Inspection Department.

The actual water and sewer customer billing revenues in December were \$3,262,425 and \$3,724,521, representing a decrease of 1.47% and an increase of 3.76% respectively,

compared to December 2007 revenues. The aggregate water and sewer accounts netted \$6,986,946 for an increase of 1.25%.

## ANNUALIZED WATER & SEWER BILLINGS

FIGURE XII



December consumption brought annualized revenue of \$54,205,007 for water and \$45,038,436 for sewer, totaling \$99,243,443. This total represents an increase of 17.74% compared to last year's annualized revenue.

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

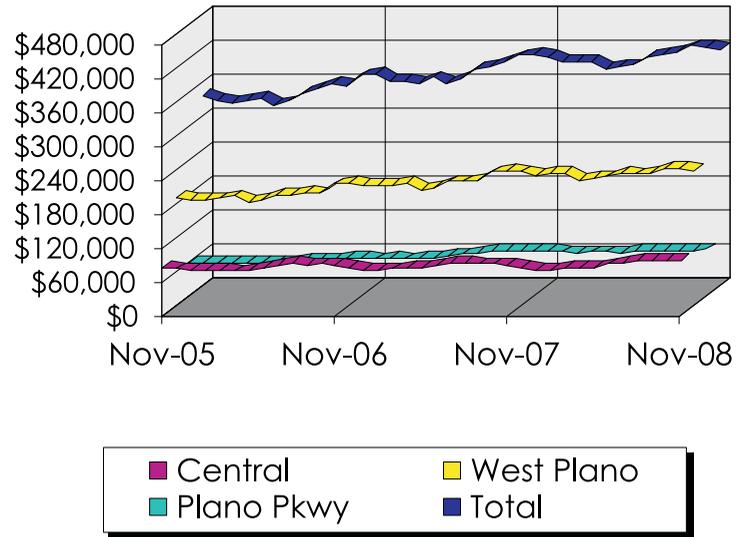
# ECONOMIC ANALYSIS

November revenue from hotel/motel occupancy tax was \$368,310. This represents a decrease of \$21,680 or -5.56% compared to November 2007. The average monthly revenue for the past six months (see graph) was \$416,731, an increase of 2.91% from the previous year's average. The six-month average for the Central area increased to \$97,648, the West Plano average increased to \$237,639, and the Plano Pkwy average increased to \$81,445 from the prior year.

<sup>1</sup>This amount will not always equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

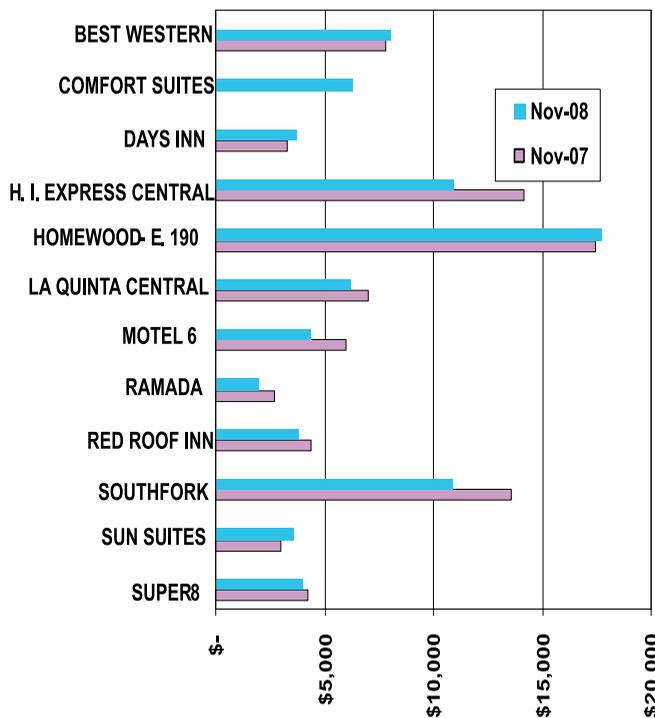
## HOTEL/MOTEL OCCUPANCY TAX SIX MONTH TREND

FIGURE XIII

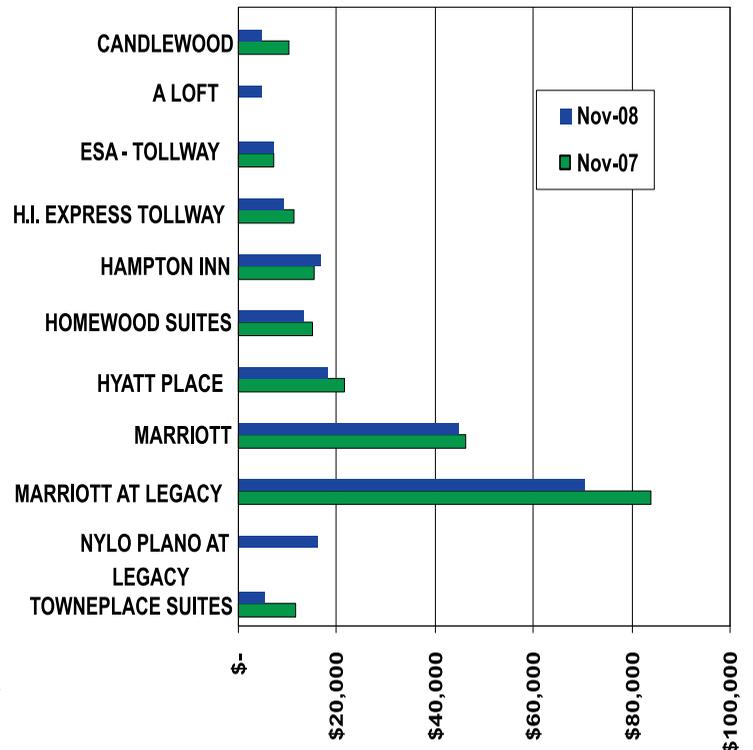


Figures XIV, XV and XVI show the actual occupancy tax revenue received from each hotel/motel in Plano for November 2008 compared to the revenue received in November 2007.

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



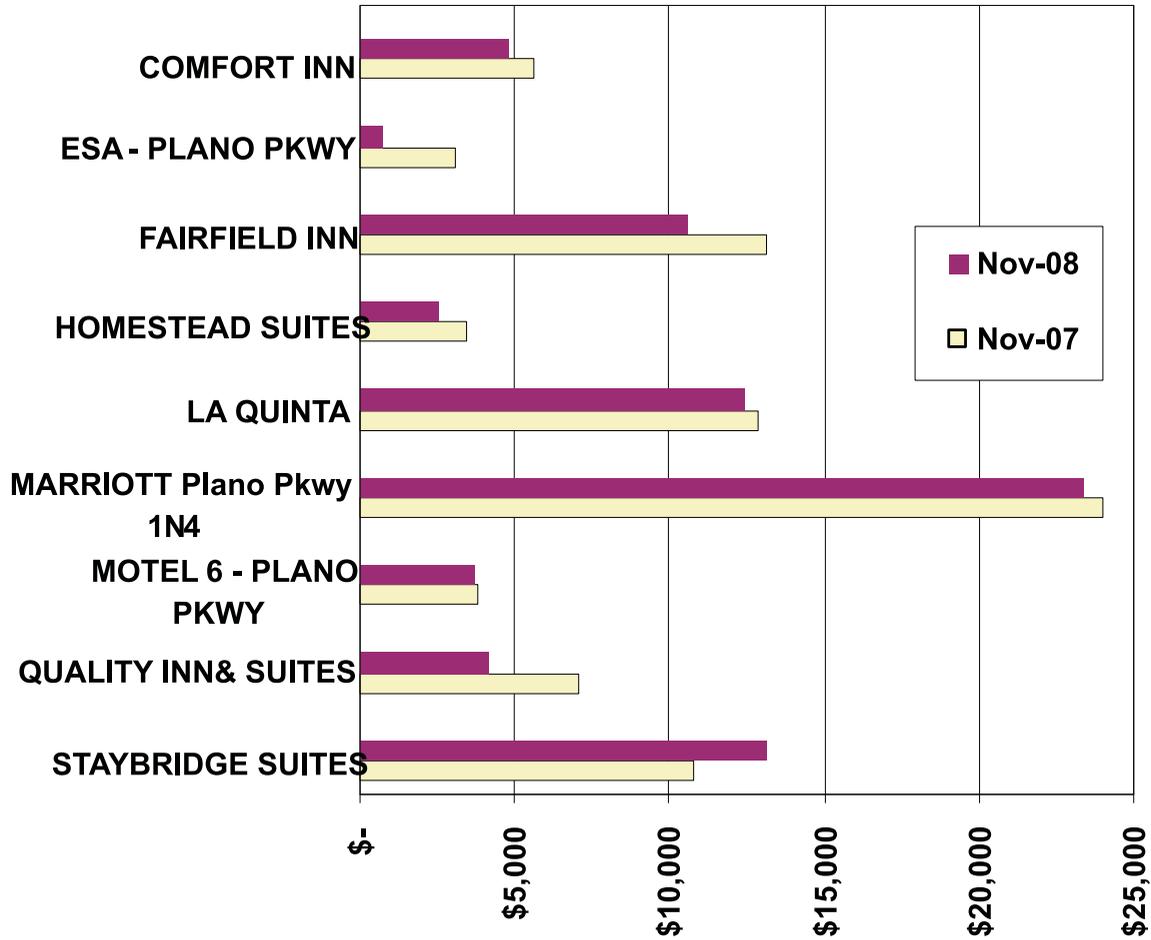
## HOTEL/MOTEL OCCUPANCY TAX MONTHLY COMPARISON BY HOTEL - WEST PLANO FIGURE XV



\*Since August 2005, Marriott International Tax Revenue numbers on this graph represent two (2) Marriott owned hotels (Courtyard by Marriott 1ND and Residence Inn # 323)\*\*Hyatt Place: Formerly AmeriSuites; began renovation in June 2006

# ECONOMIC ANALYSIS

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



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

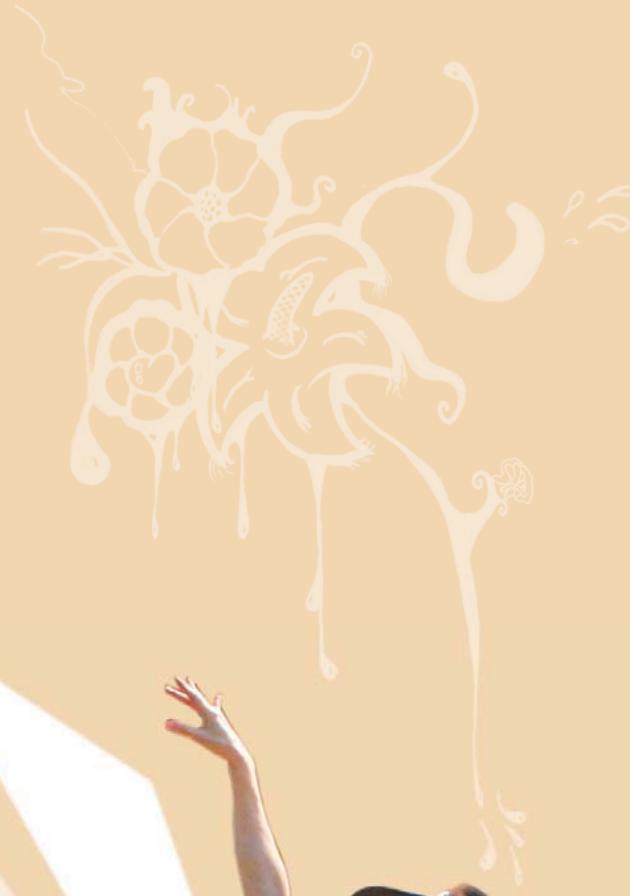


# SECTION 3

## INVESTMENT REPORT

*City of Plano*  
*Comprehensive Monthly Finance Report*

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



# INVESTMENT REPORT

## DECEMBER, 2008

**E**arned income during December totaled \$469,230 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month.

The two-year Treasury note yield decreased throughout the month of December, starting at 1.10% and ending at 0.71%.

As of December 31, a total of \$304 million was invested in the Treasury Fund. Of this amount, \$57 million was General Obligation Bond Funds, \$4.6 million was Municipal Drainage Revenue Bond Funds, and \$242.4 million was in the remaining funds.

<b>Metrics</b>	<b>Current Month Actual</b>	<b>Fiscal YTD</b>	<b>Prior Fiscal YTD</b>	<b>Prior Fiscal Year Total</b>
Funds Invested <sup>1</sup>	\$ 17,000,000	\$ 27,000,000	\$ 46,750,000	\$ 219,706,000
Interest Received <sup>2</sup>	\$ 469,230	\$ 1,478,414	\$ 3,791,032	\$ 12,660,107
Weighted Average Maturity (in days) <sup>3</sup>	67		330	
Modified Duration <sup>4</sup>	0.1704		0.8224	
Average 2-Year T-Note Yield <sup>5</sup>	0.71%			

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

- (1) Does not include funds on deposit earning a "NOW" rate, and/or moneys in investment pools or cash accounts.
- (2) Cash Basis.
- (3) The length of time (expressed in days) until the average investment in the portfolio will mature. The Prior fiscal YTD column represents current month, prior year.
- (4) Expresses the measurable change in the value of the portfolio in response to a 100-basis-point (1%) change in interest rates. The modified duration number in the Prior fiscal YTD column represents current month, prior year.
- (5) Compares 2008 to 2007.

### Month-to-Month Comparison

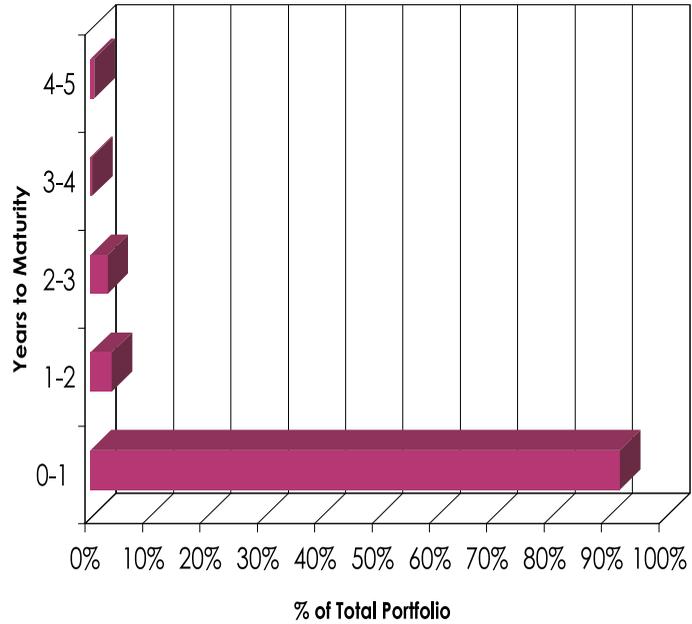
<b>Metrics</b>	<b>Nov-08</b>	<b>Dec-08</b>	<b>Difference</b>
Portfolio Holding Period Yield	1.90%	1.49%	-0.41% (-41 Basis Points)
Average 2-Year T-Note Yield	1.10%	0.71%	-0.39% (-39 Basis Points)

# INVESTMENT REPORT

## Portfolio Maturity Schedule Figure I

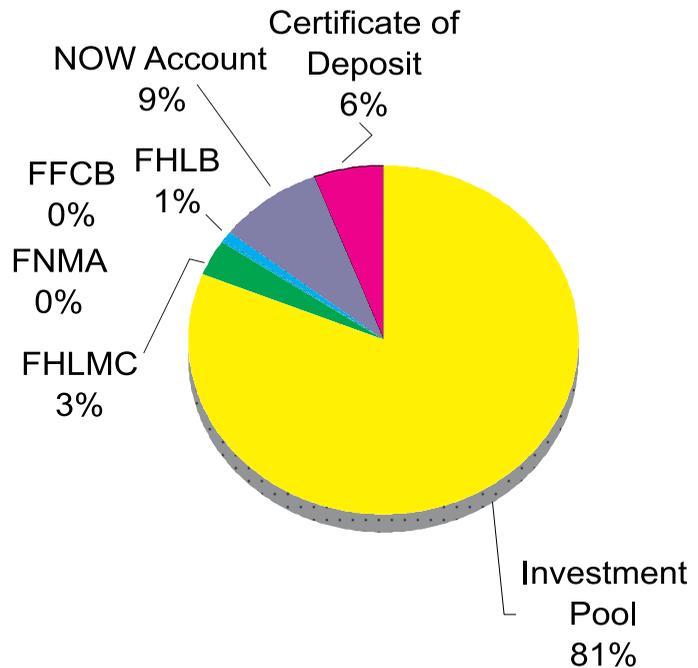
Years to Maturity*	Face Value	% Total
0-1	\$ 275,165,128	92.29%
1-2	11,000,000	3.69%
2-3	9,000,000	3.02%
3-4	1,000,000	0.34%
4-5	2,000,000	0.67%
<b>Total</b>	<b>\$ 298,165,128</b>	<b>100.00%</b>

\*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	\$ 241,741,920	81.08%
Commercial Paper	0	0.00%
FHLMC	10,000,000	3.35%
FNMA	1,000,000	0.34%
FFCB	0	0.00%
FHLB	2,000,000	0.67%
NOW Account	26,423,208	8.86%
Certificate of Deposit	17,000,000	5.70%
<b>Total</b>	<b>\$ 298,165,128</b>	<b>100.00%</b>



# INVESTMENT REPORT

## Allocated Interest/Fund Balances December 2008

Fund	Beginning Fund Balance	Allocated Interest		Ending Fund Balance	% of Total
	12/31/2008	Current Month	Fiscal Y-T-D	12/31/2008	
General	45,818,675	58,875	169,154	45,877,550	15.09%
G. O. Debt Services	19,291,245	21,093	42,552	19,312,338	6.35%
Street & Drainage Improvements	6,143,341	10,037	31,210	6,153,379	2.02%
Sewer CIP	8,545,842	13,650	43,666	8,559,492	2.81%
Capital Reserve	37,345,581	61,226	202,207	37,406,806	12.30%
Water & Sewer Operating	6,344,312	8,305	18,391	6,352,617	2.09%
Water & Sewer Debt Service	758,477	1,081	1,639	54,428	0.02%
W & S Impact Fees Clearing	3,684,081	5,857	18,393	3,689,939	1.21%
Park Service Area Fees	5,746,136	9,386	30,592	5,755,522	1.89%
Property/ Liability Loss	4,539,318	7,703	27,561	4,547,020	1.50%
Information Services	12,169,929	19,843	65,372	12,189,773	4.01%
Equipment Replacement	11,390,019	17,747	37,748	11,407,767	3.75%
Developer's Escrow	3,906,502	6,503	21,695	3,913,005	1.29%
G. O. Bond Funds	56,924,670	95,405	328,571	57,020,075	18.75%
Municipal Drainage Bond Clearing	4,636,463	7,459	24,919	4,643,922	1.53%
Other	77,083,489	125,061	414,744	77,208,550	25.39%
<b>Total</b>	<b>304,328,081</b>	<b>469,230</b>	<b>1,478,414</b>	<b>304,092,182</b>	<b>100%</b>

November 30, 2008 allocated interest to these funds may include an adjustment to fair value as required by GASB 31

## Portfolio Statistics

Month	Total Invested (End of Month)	Portfolio Yield	Securities Purchased	Maturities/ Sold/Called	Weighted Ave. Mat. (Days)	# of Securities
August, 2007	\$ 314,475,970	4.81%	3	5	301	107
September, 2007	\$ 280,880,178	4.69%	4	13	352	98
October, 2007	\$ 271,859,396	4.65%	9	9	372	98
November, 2007	\$ 267,923,119	4.50%	0	13	336	85
December, 2007	\$ 297,081,403	4.38%	5	5	330	85
January, 2008	\$ 331,733,593	3.89%	0	7	271	78
February, 2008	\$ 355,395,292	3.74%	0	47	201	31
March, 2008	\$ 387,032,318	3.15%	2	6	185	27
April, 2008	\$ 381,330,126	2.74%	1	5	139	23
May, 2008	\$ 372,180,688	2.87%	3	1	154	25
June, 2008	\$ 364,394,409	2.80%	3	10	89	18
July, 2008	\$ 335,954,990	2.83%	5	4	114	19
August, 2008	\$ 334,980,268	2.69%	7	6	119	20
September, 2008	\$ 299,945,950	2.55%	1	5	104	16
October, 2008	\$ 299,107,004	2.73%	1	4	266	13
November, 2008	\$ 283,647,681	1.90%	1	5	82	9
December, 2008	\$ 298,165,128	1%	2	2	67	9

# INVESTMENT REPORT

Equity in Treasure Pool  
By Major Category  
Figure IV

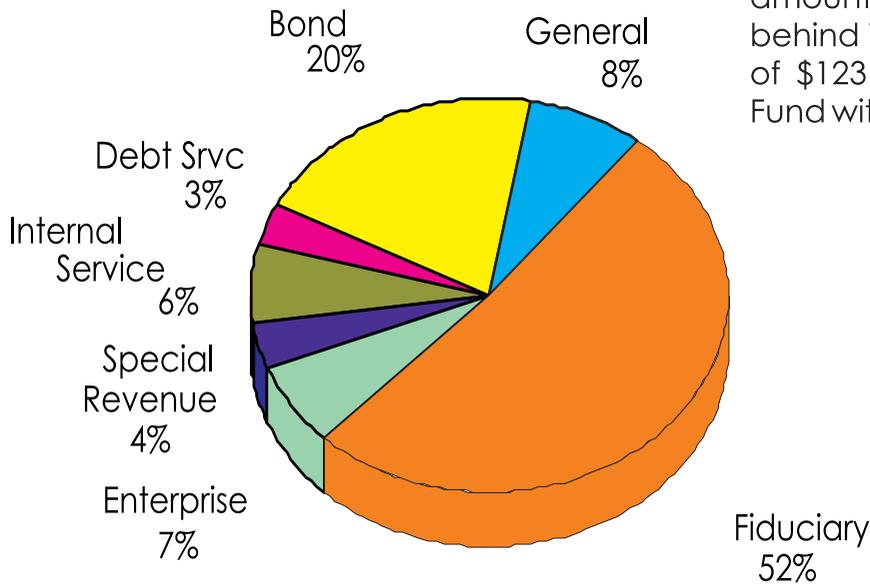
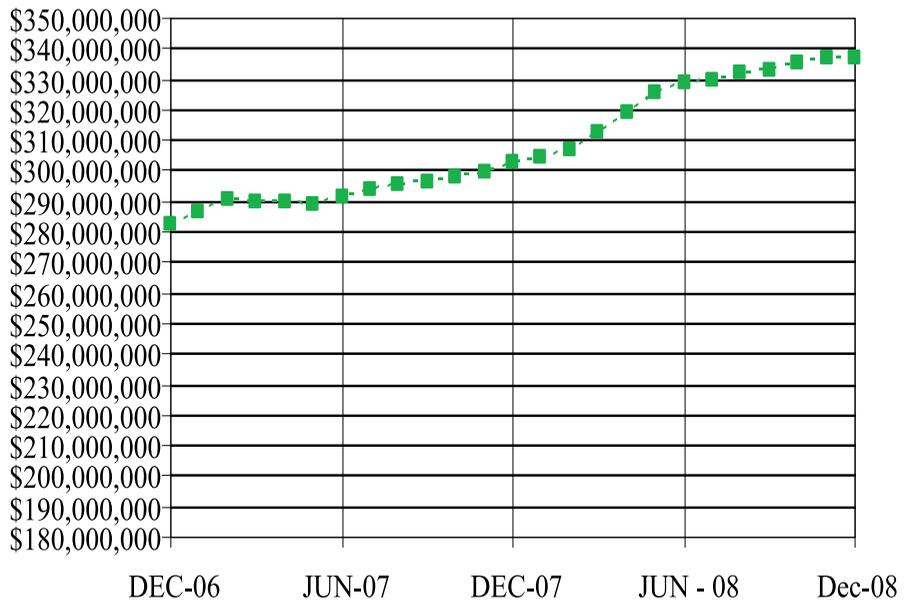


Figure IV shows a breakdown of the various sources of funds for the City's Treasury Pool as of December 31, 2008. The largest category is the Fiduciary Funds in the amount of \$313.3 million. Closest behind is the Bond Fund with a total of \$123.8 million, and the General Fund with \$48.0 million.

Annualized Average Portfolio  
Figure V

The annualized average portfolio for December 31, 2008 was \$336,988,954. This is an increase of \$34,564,945 when compared to the December 2007 average of \$302,424,009.





## SECTION 4

# QUARTERLY INVESTMENT REPORT

*City of Plano  
Comprehensive Monthly Finance Report*



# Investment Report

## City of Plano - Treasury

12/01/08 - 12/31/08

This report summarizes the investment position of City of Plano - Treasury for the period 12/01/08 to 12/31/08.

	11/30/08	12/31/08
Book Value	283,639,814.29	298,161,812.21
Market Value	283,771,911.23	298,305,658.30
Par Value	283,647,681.23	298,165,128.30
Change in Market Value		16,300.00
Weighted Average Maturity (in Days)	82	67
Weighted Average Yield-to-Maturity of Portfolio	1.9033%	1.4912%
Yield-to-Maturity of 2 Yr. Treasury Note	0.7238%	0.7524%
Accrued Interest		79,076.11

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

*Denise Tacke*

*Brianna Alvarado*