

CITY OF PLANO  
COMPREHENSIVE MONTHLY  
FINANCE REPORT  
APRIL, 2004



# ABOUT THIS REPORT

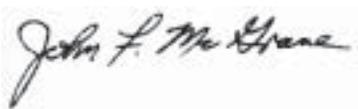
The City of Plano Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting. The Comprehensive Monthly Finance Report (CMFR) is a unique document, directed at providing our audience (internal and external users), with the general awareness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

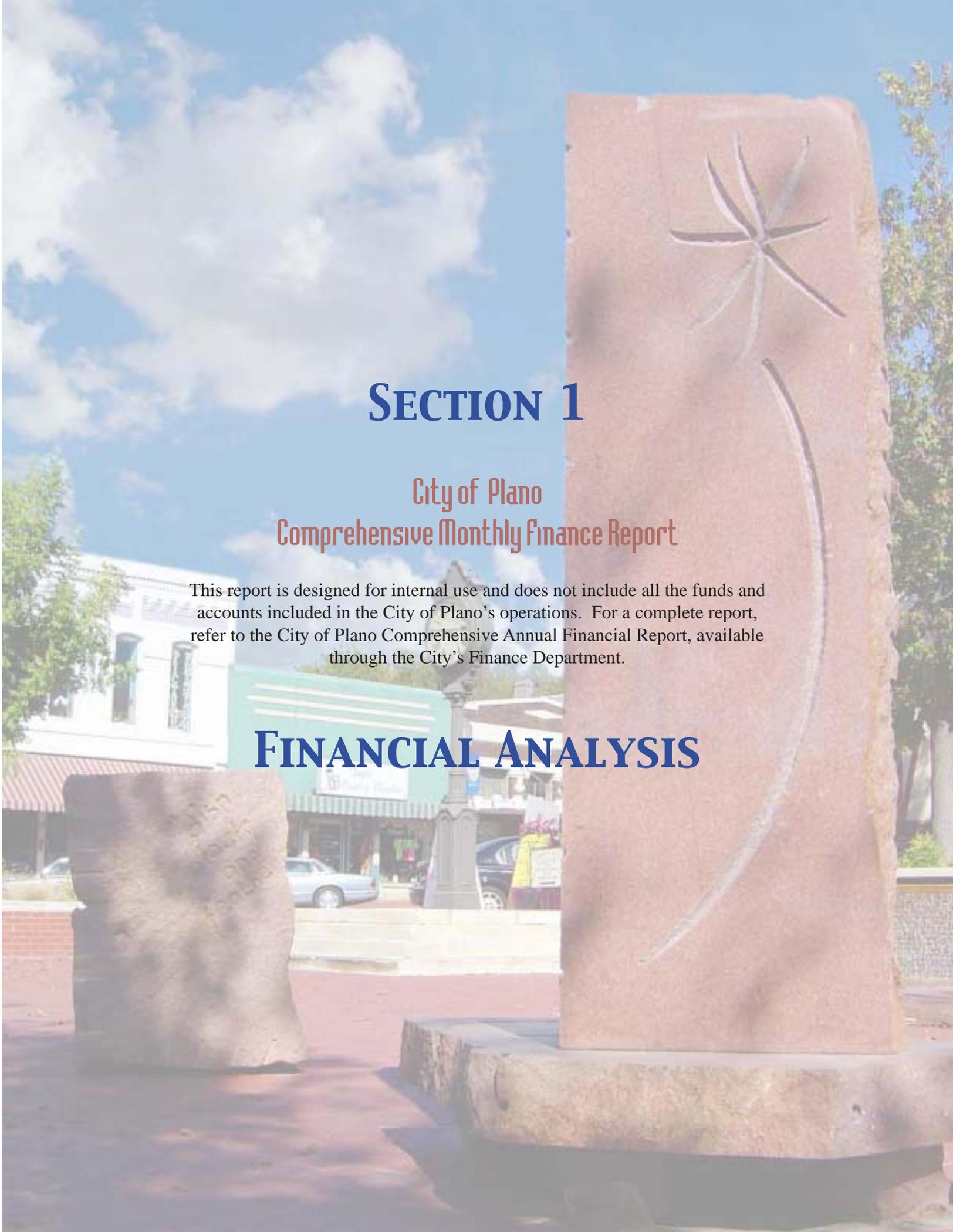
We would like to acknowledge those responsible for this report: Allison Friloux for the Financial Summary, Brent Yowell for the Economic Analysis Report and Quarterly Hotel/Motel Report and Kathy Mallar for the Investment Report.

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



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Director of Finance  
P.O. Box 860358  
Plano, TX 75006-0358  
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# SECTION 1

## City of Plano Comprehensive Monthly Finance Report

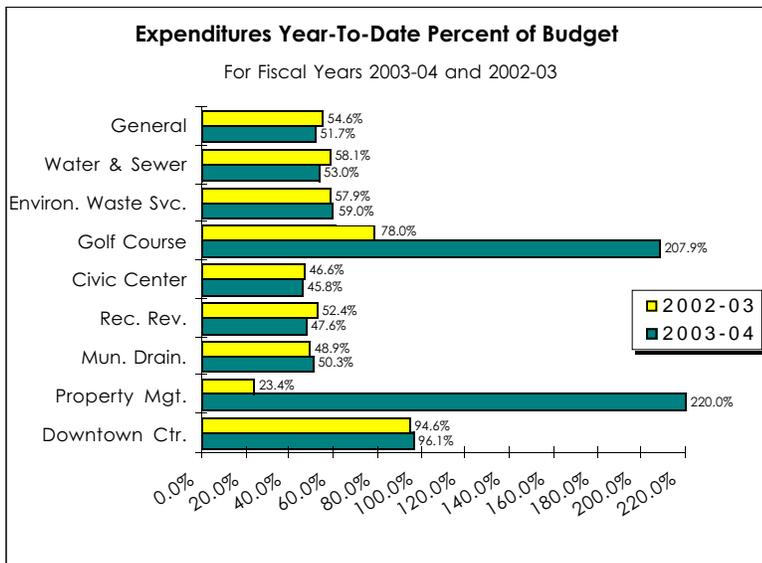
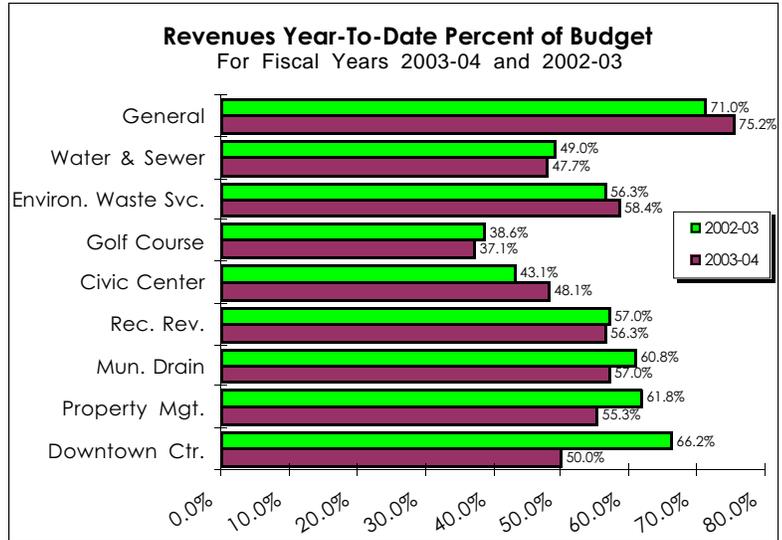
This report is designed for internal use and does not include all the funds and accounts included in the City of Plano's operations. For a complete report, refer to the City of Plano Comprehensive Annual Financial Report, available through the City's Finance Department.

# FINANCIAL ANALYSIS

## REPORT NOTES APRIL, 2004

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 Civic Center Fund, 5.0%; General Fund, 4.2% and the Environmental Waste Services Fund, 2.1%. Funds showing decreases as a percent of budget are the Downtown Center Development Fund, 16.2%; Property Management Fund, 6.5%; Municipal Drainage Fund, 3.8%; Golf Course Fund, 1.5%; Water & Sewer Fund, 1.3% and the Recreation Revolving Fund, 0.7%.



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 Property Management Fund, 196.6%; Golf Course Fund, 129.9%; Downtown Center Development Fund, 1.5%; Municipal Drainage Fund, 1.4% and the Environmental Waste Services Fund, 1.1%. Funds showing decreases as a percent of budget are the Water & Sewer Fund, 5.1%; Recreation Revolving Fund, 4.8%; General Fund, 2.9% and the Civic Center Fund, 0.8%.

# General Fund

## Revenues

General Fund total revenues were \$6,590,000 greater than the same period in the prior year. As a percent of budget, revenues increased 4.2%. The increase in revenue over prior year is due to an increase in sales and Ad valorem tax revenue. The General Fund experienced an increase in sales tax revenue of \$2,969,000 as compared to prior year. The month of April 2004 increased 14.2% as compared to April 2003. Ad valorem tax revenue increased \$1,831,000, as compared to the previous year, due to increased property valuations and the addition of new property. Fines and forfeitures increased this fiscal year over prior year by \$381,000 primarily due to increased issuance of citations and continued successful collection efforts. License and permit revenue increased \$441,000 as compared to prior year pertaining to building permit collections. Building permit revenues increased by \$276,000 over prior year for larger projects such as Presbyterian Hospital building alterations and additions. In addition, filing fee revenue increased over prior year by \$67,000 also attributed to larger projects such as Baylor Hospital construction and Presbyterian Hospital alterations and additions. An increase of \$454,000 in franchise fee revenue occurred in the current year. Electrical franchise fee revenue decreased \$233,000 as compared to prior year due to acceptance of a settlement offer in the prior year. Telephone franchise fee revenue increased \$194,000 over prior year due to timing of receipt of the quarterly payment. However, a decrease in line counts in the current fiscal year has also occurred. In addition, a one time payment from Verizon of \$206,000 was received in the prior year to correct previous years of underpayments due to the City. An increase occurred in the fiber optics franchise fee revenue account in the amount of \$232,000 for an amendment to the licensing agreement. In addition, due to increased gas prices, gas franchise fee revenue increased \$267,000 over prior year. Fees and service charges revenues increased \$134,000 over prior year. Ambulance service revenue increased \$200,000 as compared to prior year due to an increase in service rates and usage in the current fiscal year. In addition, emergency 9-1-1 revenues increased \$122,000 primarily due to timing of collections. A decrease of \$100,000 in engineering inspection fee revenues occurred in the current year. Major roadway and residential projects occurred in the prior year which typically generate higher inspection fee revenues. An additional decrease in fees and service charge revenues occurred in re-inspection fees. Re-inspection fee revenue decreased \$59,000 primarily due to a decrease in assessed re-inspection penalties. Miscellaneous revenue increased \$383,000 as compared to prior year mainly due to an increase in interest income of \$340,000.

## Expenditures

Expenditures and encumbrances increased \$843,000 as compared to prior year. Personal services increased over prior year by \$812,000 primarily due to salary increases, as well as an increase in health insurance cost. Contractual / professional services increased \$1,170,000 over prior year. The increase is attributed to an increase for janitorial services to include additional facilities, as well as expenditures for replacement charges of \$642,000 for City fleet and larger equipment. In addition, information services charges increased over prior fiscal year by \$161,000, as well as an increase in annual maintenance contracts for public safety communications in the amount of \$60,000. A decrease occurred in the current year in the amount of \$262,000 for electric payments due to deregulation. Capital outlay decreased by \$993,000 over prior year due to a decrease in expenditures and encumbered funds for police and public safety communications equipment and park improvements relating to Shawnee Park. Rolling stock has decreased as compared to prior year due to police and parks and recreation additions to the fleet last fiscal year. In addition, the Fire Department has encumbered funds for modifications to a decontamination trailer that will be received possibly at the end of the current fiscal year. The trailer is to be received through grant funding. The Fire Department has also incurred cost associated with upgrades to existing Self Contained Breathing Apparatus units in the amount of \$103,000. Book purchases and police replacement equipment purchases have decreased over prior year, as well as general fund computer hardware purchases.



## **Water and Sewer Fund**

Water and Sewer revenues have increased by \$1,512,000 when compared to prior year due to increased water rates effective October 2003, as well as increased consumption in domestic water use in sewer income. As a percent of budget, revenues decreased 1.3%.

Total expenses decreased \$925,000 as compared to prior year. Capital outlay decreased over prior year by \$1,674,000 due to purchase of land in the prior year in the amount of \$1,632,000. Contractual / professional services increased over prior year by \$470,000 due to increased payments to North Texas Municipal Water District. In addition, an increase occurred in reimbursements to the general fund for a portion of salary expenses for efforts from public works staff. Expenses and encumbrances decreased 5.1% as a percent of budget.

## **Environmental Waste Services Fund**

Revenues in the Environmental Waste Services Fund increased \$1,075,000 over the prior year due to residential fee revenue increasing by \$885,000. The increase for residential fee revenue is due to an increase in cart rates experienced in the current fiscal year. In addition, recycling revenue and compost sales increased over prior year by \$143,000 and \$115,000 respectively due to an increased market. As a percent of budget, revenues increased 2.1%.

Total expenses and encumbrances increased \$643,000 over the prior year. Contractual / professional services increased \$630,000 due to increased payments to North Texas Municipal Water District in the current year in the amount of \$574,000. As a percent of budget, expenses and encumbrances increased 1.1%.

## **Golf Course Fund**

Revenues in the Golf Course Fund decreased \$24,000 over prior year primarily due to a decrease in interest income of \$20,000. As a percent of budget, revenues decreased 1.5%.

Total expenses and encumbrances decreased \$73,000 as compared to prior year. Capital outlay decreased \$149,000 over prior year primarily due to work related to remodeling efforts to the existing clubhouse. The certificate of occupancy was issued in March 2004. As a percent of budget, expenses and encumbrances increased 129.9%.

## **Civic Center Fund**

Revenues in the Civic Center Fund increased \$10,000, as compared to the prior year. Inside catering sales and lease fees increased over prior year by \$47,000 and \$17,000 respectively. However, a decrease occurred over last year in private club fees and cafeteria sales by \$24,000 and \$12,000 respectively. Hotel/motel tax revenue decreased \$25,000 due to increased competition in the surrounding market. As a percent of budget, revenues increased 5.0%.

Total expenses and encumbrances decreased \$179,000 as compared to prior year. Contractual / professional services have decreased \$130,000 due to a decrease in advertising for the convention and visitors bureau in the current year, as well as timing of payments for historic preservation and cultural arts. The current year budgeted amount for the historic preservation and cultural arts remained unchanged as compared to the prior year re-estimate. Expenses and encumbrances decreased 0.8% as a percent of budget.

## **Recreation Revolving Fund**

Total revenues are \$23,000 less than prior year. Recreation class registration has decreased at Vines, Clark, Williams and Carpenter Recreation Centers. The Camp Cimarron program and fall softball league also experienced a decrease in participation in the current year. However, fee increases for specific classes have occurred in the current year in addition to increased class registration at Oak Point Recreation Center and fall aquatics. As a percent of budget, revenues decreased 0.7%.

Total expenses and encumbrances decreased \$44,000 over prior year. In contractual services, expenses for a spring softball tournament were incurred in the prior fiscal year in the amount of \$23,000. As a percent of budget, expenses and encumbrances decreased 4.8%.

## **Municipal Drainage Fund**

Municipal Drainage Fund revenues increased \$47,000 over prior year. As a percent of budget, revenues decreased 3.8%.

Expenses and encumbrances increased \$63,000 over the prior year. As a percent of budget, expenses and encumbrances increased 1.4%.

## **Property Management Fund**

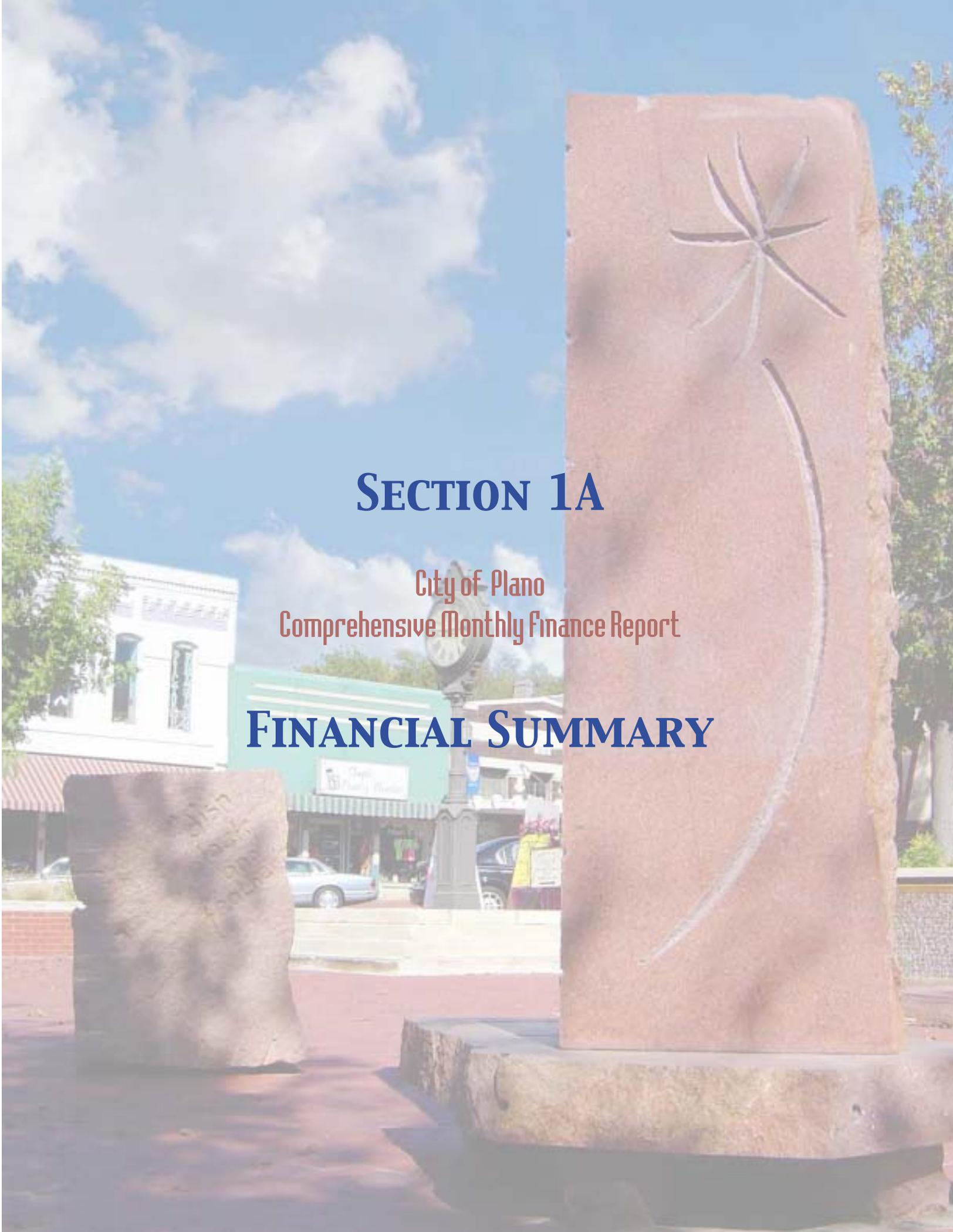
Rental revenues decreased \$5,000 as compared to prior year. As a percent of budget, revenues decreased 6.5%.

Expenses and encumbrances increased \$33,000 as compared to prior year due to expenses for repairs and an asbestos abatement for Downtown Center North and South. The increase is also the result of resurfacing a parking lot in Downtown Center South in the current year. As a percent of budget, expenses and encumbrances increased 196.6%.

## **Downtown Center Development Fund**

Rental revenues decreased \$11,000 as compared to prior year. As a percent of budget, revenues decreased 16.2%.

Expenses and encumbrances decreased \$4,000 as compared to prior year. As a percent of budget, expenses and encumbrances increased 1.5%.



# SECTION 1A

City of Plano  
Comprehensive Monthly Finance Report

## FINANCIAL SUMMARY

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
GENERAL FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Ad valorem tax</b>	2004	\$ 58,761,000	58,336,000	99.3%	170.19
	2003	57,432,000	56,505,000	98.4%	168.66
	2002	51,158,000	49,929,000	97.6%	167.31
<b>Sales tax</b>	2004	44,279,000	30,091,000	68.0%	116.50
	2003	45,129,000	27,122,000	60.1%	103.03
	2002	49,207,000	28,035,000	57.0%	97.67
<b>Other taxes</b>	2004	631,000	356,000	56.4%	96.72
	2003	589,000	312,000	53.0%	90.81
	2002	601,000	325,000	54.1%	92.70
<b>Franchise fees</b>	2004	19,001,000	6,527,000	34.4%	58.89
	2003	18,565,000	6,073,000	32.7%	56.08
	2002	19,218,000	5,760,000	30.0%	51.38
<b>Fines and forfeitures</b>	2004	9,216,000	5,457,000	59.2%	101.51
	2003	8,749,000	5,076,000	58.0%	99.46
	2002	7,528,000	4,668,000	62.0%	106.30
<b>Licenses and permits</b>	2004	3,820,000	2,971,000	77.8%	133.33
	2003	3,955,000	2,530,000	64.0%	109.66
	2002	5,639,000	2,563,000	45.5%	77.92
<b>Fees and service charges</b>	2004	7,254,000	3,839,000	52.9%	90.72
	2003	7,613,000	3,705,000	48.7%	83.43
	2002	7,006,000	3,605,000	51.5%	88.21
<b>Intergovernmental revenue</b>	2004	562,000	381,000	67.8%	116.22
	2003	558,000	428,000	76.7%	131.49
	2002	404,000	353,000	87.4%	149.79
<b>Miscellaneous revenue</b>	2004	1,607,000	1,174,000	73.1%	125.24
	2003	1,889,000	791,000	41.9%	71.78
	2002	2,192,000	438,000	20.0%	34.25
<b>TOTAL REVENUE</b>	2004	145,131,000	109,132,000	75.2%	128.91
	2003	144,479,000	102,542,000	71.0%	121.67
	2002	142,953,000	95,676,000	66.9%	114.73

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
GENERAL FUND, continued**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>EXPENDITURES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	\$ 117,516,000	60,814,000	51.7%	N/A
	2003	109,062,000	60,002,000	55.0%	N/A
	2002	103,460,000	57,661,000	55.7%	N/A
<b>Materials and supplies</b>	2004	5,000,000	2,646,000	52.9%	90.72
	2003	5,338,000	2,644,000	49.5%	84.91
	2002	5,292,000	2,884,000	54.5%	93.42
<b>Contractual / professional</b>	2004	30,663,000	15,193,000	49.5%	84.94
	2003	28,806,000	14,023,000	48.7%	83.45
	2002	29,475,000	15,474,000	52.5%	90.00
<b>Sundry</b>	2004	838,000	406,000	48.4%	83.05
	2003	873,000	438,000	50.2%	86.01
	2002	912,000	416,000	45.6%	78.20
<b>Reimbursements</b>	2004	(1,419,000)	(776,000)	54.7%	93.75
	2003	(1,176,000)	(660,000)	56.1%	96.21
	2002	(1,382,000)	(713,000)	51.6%	88.44
<b>Capital outlay</b>	2004	1,100,000	1,240,000	112.7%	193.25
	2003	1,287,000	2,233,000	173.5%	297.44
	2002	2,618,000	2,185,000	83.5%	143.08
<b>Total Expenditures and Encumbrances</b>	2004	153,698,000	79,523,000	51.7%	88.70
	2003	144,190,000	78,680,000	54.6%	93.54
	2002	140,375,000	77,907,000	55.5%	95.14
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	2004	(8,567,000)	29,609,000	-	-
	2003	289,000	23,862,000	-	-
	2002	2,578,000	17,769,000	-	-
<b>TRANSFERS IN (OUT):</b>					
<b>Operating transfers in</b>	2004	13,158,000	7,676,000	58.3%	100.01
	2003	11,598,000	6,765,000	58.3%	99.99
	2002	10,046,000	5,799,000	57.7%	98.96
<b>Operating transfers out</b>	2004	(12,879,000)	(7,884,000)	61.2%	104.94
	2003	(13,508,000)	(8,226,000)	60.9%	104.40
	2002	(18,500,000)	(3,749,000)	20.3%	34.74
<b>Excess (Deficiency) of Revenues and Transfers In Over Expenditures and Transfers Out</b>	2004	(8,288,000)	29,401,000		
	2003	(1,621,000)	22,401,000		
	2002	(5,876,000)	19,819,000		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		29,802,000		
	2003		22,879,000		
	2002		22,521,000		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		59,203,000		
	2003		45,280,000		
	2002		42,340,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$1,488,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
WATER AND SEWER FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Water and sewer revenue</b>	2004	\$ 80,768,000	38,365,000	47.5%	81.43
	2003	75,086,000	36,866,000	49.1%	84.17
	2002	57,638,000	30,156,000	52.3%	89.69
<b>Other fees and service charges</b>	2004	2,382,000	1,260,000	52.9%	90.68
	2003	2,742,000	1,247,000	45.5%	77.96
	2002	<u>3,501,000</u>	<u>1,171,000</u>	33.4%	57.34
<b>TOTAL REVENUE</b>	2004	83,150,000	39,625,000	47.7%	81.69
	2003	77,828,000	38,113,000	49.0%	83.95
	2002	<u>61,139,000</u>	<u>31,327,000</u>	51.2%	87.84
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	7,819,000	4,037,000	51.6%	N/A
	2003	7,464,000	4,059,000	54.4%	N/A
	2002	7,079,000	3,869,000	54.7%	N/A
<b>Materials and supplies</b>	2004	1,585,000	1,067,000	67.3%	115.40
	2003	1,304,000	876,000	67.2%	115.16
	2002	1,333,000	670,000	50.3%	86.16
<b>Contractual / professional and other</b>	2004	46,754,000	23,873,000	51.1%	87.53
	2003	44,104,000	23,403,000	53.1%	90.97
	2002	40,446,000	20,761,000	51.3%	87.99
<b>Reimbursements</b>	2004	177,000	69,000	39.0%	66.83
	2003	(71,000)	(41,000)	57.7%	98.99
	2002	(84,000)	(49,000)	58.3%	100.00
<b>Capital outlay</b>	2004	2,020,000	1,880,000	93.1%	159.55
	2003	1,994,000	3,554,000	178.2%	305.55
	2002	<u>2,344,000</u>	<u>1,803,000</u>	76.9%	131.86
<b>Total Expenses and Encumbrances</b>	2004	58,355,000	30,926,000	53.0%	90.85
	2003	54,795,000	31,851,000	58.1%	99.65
	2002	<u>51,118,000</u>	<u>27,054,000</u>	52.9%	90.73
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	24,795,000	8,699,000	-	-
	2003	23,033,000	6,262,000	-	-
	2002	10,021,000	4,273,000	-	-
<b>TRANSFERS IN (OUT):</b>					
<b>Operating transfers in</b>	2004	469,000	273,000	58.2%	99.79
	2003	469,000	-	-	-
	2002	469,000	-	-	-
<b>Operating transfers out</b>	2004	(27,782,000)	(16,206,000)	58.3%	100.00
	2003	(26,122,000)	(14,988,000)	57.4%	98.36
	2002	<u>(21,028,000)</u>	<u>(11,683,000)</u>	55.6%	95.24

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
WATER AND SEWER FUND, continued**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 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>	2004	\$ (2,518,000)	(7,234,000)		
	2003	(2,620,000)	(8,726,000)		
	2002	(10,538,000)	(7,410,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		324,442,000		
	2003		326,581,000		
	2002		<u>320,258,000</u>		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		317,208,000		
	2003		317,855,000		
	2002		<u><u>312,848,000</u></u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$372,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
ENVIRONMENTAL WASTE SERVICES FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>7 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Commerical solid waste franchise</b>	2004	\$ 4,963,000	2,839,000	57.2%	98.06
	2003	4,806,000	2,851,000	59.3%	101.69
	2002	5,148,000	2,481,000	48.2%	82.62
<b>Refuse collection revenue</b>	2004	10,432,000	6,295,000	60.3%	103.45
	2003	9,262,000	5,260,000	56.8%	97.36
	2002	9,170,000	5,138,000	56.0%	96.05
<b>Other fees and service charges</b>	2004	913,000	391,000	42.8%	73.42
	2003	932,000	339,000	36.4%	62.35
	2002	796,000	350,000	44.0%	75.38
<b>TOTAL REVENUE</b>	2004	16,308,000	9,525,000	58.4%	100.13
	2003	15,000,000	8,450,000	56.3%	96.57
	2002	15,114,000	7,969,000	52.7%	90.39
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	4,673,000	2,259,000	48.3%	N/A
	2003	4,384,000	2,257,000	51.5%	N/A
	2002	4,160,000	2,048,000	49.2%	N/A
<b>Materials and supplies</b>	2004	266,000	134,000	50.4%	86.36
	2003	352,000	139,000	39.5%	67.69
	2002	385,000	210,000	54.5%	93.51
<b>Contractual / professional</b>	2004	9,979,000	6,380,000	63.9%	109.60
	2003	9,302,000	5,750,000	61.8%	105.97
	2002	9,314,000	5,823,000	62.5%	107.18
<b>Sundry</b>	2004	77,000	33,000	42.9%	73.47
	2003	121,000	41,000	33.9%	58.09
	2002	125,000	59,000	47.2%	80.91
<b>Reimbursements</b>	2004	49,000	37,000	75.5%	129.45
	2003	48,000	21,000	43.8%	75.00
	2002	27,000	12,000	44.4%	76.19
<b>Capital outlay</b>	2004	14,000	43,000	307.1%	526.53
	2003	21,000	35,000	166.7%	285.71
	2002	335,000	151,000	45.1%	77.27
<b>Total Expenses and Encumbrances</b>	2004	15,058,000	8,886,000	59.0%	101.16
	2003	14,228,000	8,243,000	57.9%	99.32
	2002	14,346,000	8,303,000	57.9%	99.22
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	1,250,000	639,000	-	-
	2003	772,000	207,000	-	-
	2002	768,000	(334,000)	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2004	(1,282,000)	(748,000)	58.3%	100.02
	2003	(1,130,000)	(659,000)	58.3%	99.97
	2002	(1,395,000)	(779,000)	55.8%	95.73

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
ENVIRONMENTAL WASTE SERVICES FUND, continued**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2004	\$ (32,000)	(109,000)		
	2003	(358,000)	(452,000)		
	2002	(627,000)	(1,113,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		2,305,000		
	2003		2,824,000		
	2002		<u>3,903,000</u>		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		2,196,000		
	2003		2,372,000		
	2002		<u><u>2,790,000</u></u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$601,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
MUNICIPAL GOLF COURSE FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>7 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2004	\$ 1,025,000	390,000	38.0%	65.23
	2003	1,072,000	395,000	36.8%	63.17
	2002	1,116,000	440,000	39.4%	67.59
<b>Miscellaneous revenue</b>	2004	74,000	18,000	24.3%	41.70
	2003	48,000	37,000	77.1%	132.14
	2002	50,000	13,000	26.0%	44.57
<b>TOTAL REVENUE</b>	2004	1,099,000	408,000	37.1%	63.64
	2003	1,120,000	432,000	38.6%	66.12
	2002	1,166,000	453,000	38.9%	66.60
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	550,000	289,000	52.5%	N/A
	2003	532,000	286,000	53.8%	N/A
	2002	513,000	296,000	57.7%	N/A
<b>Materials and supplies</b>	2004	157,000	104,000	66.2%	113.56
	2003	157,000	47,000	29.9%	51.32
	2002	164,000	62,000	37.8%	64.81
<b>Contractual / professional and other</b>	2004	234,000	96,000	41.0%	70.33
	2003	216,000	80,000	37.0%	63.49
	2002	206,000	82,000	39.8%	68.24
<b>Capital outlay</b>	2004	-	1,467,000	-	-
	2003	1,695,000	1,616,000	95.3%	163.44
	2002	2,181,000	1,946,000	89.2%	152.96
<b>Total Expenses and Encumbrances</b>	2004	941,000	1,956,000	207.9%	356.34
	2003	2,600,000	2,029,000	78.0%	133.78
	2002	3,064,000	2,386,000	77.9%	133.49
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	158,000	(1,548,000)	-	-
	2003	(1,480,000)	(1,597,000)	-	-
	2002	(1,898,000)	(1,933,000)	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2004	(55,000)	(32,000)	58.2%	99.74
	2003	(56,000)	(33,000)	58.9%	101.02
	2002	(58,000)	(19,000)	32.8%	56.16
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2004	103,000	(1,580,000)		
	2003	(1,536,000)	(1,630,000)		
	2002	(1,956,000)	(1,952,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		2,663,000		
	2003		2,717,000		
	2002		2,642,000		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		1,083,000		
	2003		1,087,000		
	2002		690,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$143,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
CIVIC CENTER FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
<b>Hotel occupancy tax</b>	2004	\$ 2,805,000	1,435,000	51.2%	87.70
	2003	3,124,000	1,460,000	46.7%	80.12
	2002	3,496,000	1,388,000	39.7%	68.06
<b>Fees and service charges</b>	2004	2,535,000	1,134,000	44.7%	76.69
	2003	2,812,000	1,099,000	39.1%	67.00
	2002	2,902,000	1,224,000	42.2%	72.30
<b>TOTAL REVENUE</b>	2004	5,340,000	2,569,000	48.1%	82.47
	2003	5,936,000	2,559,000	43.1%	73.90
	2002	6,398,000	2,612,000	40.8%	69.99
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	2,219,000	1,040,000	46.9%	N/A
	2003	2,250,000	1,056,000	46.9%	N/A
	2002	2,007,000	1,007,000	50.2%	N/A
<b>Materials and supplies</b>	2004	803,000	273,000	34.0%	58.28
	2003	939,000	304,000	32.4%	55.50
	2002	747,000	320,000	42.8%	73.44
<b>Contractual / professional and other</b>	2004	2,492,000	1,257,000	50.4%	86.47
	2003	2,595,000	1,387,000	53.4%	91.63
	2002	2,849,000	1,332,000	46.8%	80.15
<b>Capital outlay</b>	2004	99,000	3,000	3.0%	5.19
	2003	119,000	5,000	4.2%	7.20
	2002	213,000	3,000	1.4%	2.41
<b>Total Expenses and Encumbrances</b>	2004	5,613,000	2,573,000	45.8%	78.58
	2003	5,903,000	2,752,000	46.6%	79.92
	2002	5,816,000	2,662,000	45.8%	78.46
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	(273,000)	(4,000)	-	-
	2003	33,000	(193,000)	-	-
	2002	582,000	(50,000)	-	-
<b>TRANSFERS OUT :</b>					
<b>Operating transfers out</b>	2004	(267,000)	(156,000)	58.4%	100.16
	2003	(544,000)	(318,000)	58.5%	100.21
	2002	(371,000)	(216,000)	58.2%	99.81
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2004	(540,000)	(160,000)		
	2003	(511,000)	(511,000)		
	2002	211,000	(266,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		7,756,000		
	2003		8,526,000		
	2002		9,355,000		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		7,596,000		
	2003		8,015,000		
	2002		9,089,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$48,000



**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
RECREATION REVOLVING FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>7 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2004	\$ 2,543,000	1,430,000	56.2%	96.40
	2003	2,551,000	1,446,000	56.7%	97.17
	2002	2,542,000	1,452,000	57.1%	97.92
<b>Miscellaneous revenue</b>	2004	29,000	17,000	58.6%	100.49
	2003	26,000	24,000	92.3%	158.24
	2002	36,000	19,000	52.8%	90.48
<b>TOTAL REVENUE</b>	2004	2,572,000	1,447,000	56.3%	96.45
	2003	2,577,000	1,470,000	57.0%	97.79
	2002	2,578,000	1,471,000	57.1%	97.82
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	987,000	371,000	37.6%	N/A
	2003	891,000	360,000	40.4%	N/A
	2002	859,000	335,000	39.0%	N/A
<b>Materials and supplies</b>	2004	203,000	117,000	57.6%	98.80
	2003	212,000	133,000	62.7%	107.55
	2002	229,000	141,000	61.6%	105.55
<b>Contractual / professional</b>	2004	1,179,000	633,000	53.7%	92.04
	2003	1,116,000	666,000	59.7%	102.30
	2002	1,086,000	629,000	57.9%	99.29
<b>Sundry</b>	2004	21,000	15,000	71.4%	122.45
	2003	36,000	16,000	44.4%	76.19
	2002	38,000	15,000	39.5%	67.67
<b>Capital outlay</b>	2004	-	1,000	-	-
	2003	-	6,000	-	-
	2002	-	-	-	-
<b>Total Expenses and Encumbrances</b>	2004	2,390,000	1,137,000	47.6%	81.55
	2003	2,255,000	1,181,000	52.4%	89.78
	2002	2,212,000	1,120,000	50.6%	86.80
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	182,000	310,000	-	-
	2003	322,000	289,000	-	-
	2002	366,000	351,000	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2004	(129,000)	(75,000)	58.1%	99.67
	2003	(129,000)	(75,000)	58.1%	99.67
	2002	(134,000)	(67,000)	50.0%	85.71
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2004	53,000	235,000		
	2003	193,000	214,000		
	2002	232,000	284,000		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		7,000		
	2003		11,000		
	2002		(48,000)		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		242,000		
	2003		225,000		
	2002		236,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$23,000

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
MUNICIPAL DRAINAGE FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>7 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Fees and service charges</b>	2004	\$ 4,782,000	2,714,000	56.8%	97.29
	2003	4,415,000	2,676,000	60.6%	103.91
	2002	4,072,000	2,415,000	59.3%	101.67
<b>Miscellaneous revenue</b>	2004	20,000	22,000	110.0%	188.57
	2003	5,000	13,000	260.0%	445.71
	2002	20,000	2,000	10.0%	17.14
<b>TOTAL REVENUE</b>	2004	4,802,000	2,736,000	57.0%	97.67
	2003	4,420,000	2,689,000	60.8%	104.29
	2002	4,092,000	2,417,000	59.1%	101.26
<b>EXPENSES &amp; ENCUMBRANCES:</b>					
<b>Personal services</b>	2004	912,000	468,000	51.3%	N/A
	2003	864,000	392,000	45.4%	N/A
	2002	798,000	350,000	43.9%	N/A
<b>Materials and supplies</b>	2004	119,000	62,000	52.1%	89.32
	2003	124,000	54,000	43.5%	74.65
	2002	144,000	52,000	36.1%	61.90
<b>Contractual / professional and other</b>	2004	828,000	406,000	49.0%	84.06
	2003	798,000	422,000	52.9%	90.66
	2002	792,000	443,000	55.9%	95.89
<b>Capital outlay</b>	2004	-	-	-	-
	2003	-	5,000	-	-
	2002	232,000	19,000	8.2%	14.04
<b>Total Expenses and Encumbrances</b>	2004	1,859,000	936,000	50.3%	86.31
	2003	1,786,000	873,000	48.9%	83.79
	2002	1,966,000	864,000	43.9%	75.34
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	2,943,000	1,800,000	-	-
	2003	2,634,000	1,816,000	-	-
	2002	2,126,000	1,553,000	-	-
<b>TRANSFERS OUT:</b>					
<b>Operating transfers out</b>	2004	(2,493,000)	(1,454,000)	58.3%	99.98
	2003	(2,614,000)	(1,525,000)	58.3%	100.01
	2002	(2,046,000)	(2,015,000)	98.5%	168.83
<b>Excess (Deficiency) of Revenues Over Expenses and Transfers Out</b>	2004	450,000	346,000		
	2003	20,000	291,000		
	2002	80,000	(462,000)		
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		13,749,000		
	2003		13,068,000		
	2002		10,264,000		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		14,095,000		
	2003		13,359,000		
	2002		9,802,000		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$37,000



**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
PROPERTY MANAGEMENT FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>7 Months Actual</u>	<u>Actual/ Budget</u>	<u>Performance Index</u>
<b>REVENUES:</b>					
Rental and other revenue	2004	\$ 76,000	42,000	55.3%	94.74
	2003	76,000	47,000	61.8%	106.02
	2002	<u>55,000</u>	<u>41,000</u>	74.5%	127.79
<b>EXPENSES &amp; ENCUMBRANCES</b>					
Materials and supplies	2004	1,000	4,000	400.0%	685.71
	2003	-	-	-	-
	2002	1,000	-	-	-
Contractual / professional	2004	19,000	24,000	126.3%	216.54
	2003	47,000	11,000	23.4%	40.12
	2002	50,000	8,000	16.0%	27.43
Capital Outlay	2004	-	16,000	-	-
	2003	-	-	-	-
	2002	<u>-</u>	<u>-</u>	-	-
Total Expenses and Encumbrances	2004	20,000	44,000	220.0%	377.14
	2003	47,000	11,000	23.4%	40.12
	2002	<u>51,000</u>	<u>8,000</u>	15.7%	26.89
Excess (Deficiency) of Revenues Over Expenses	2004	56,000	(2,000)	-	-
	2003	29,000	36,000	-	-
	2002	4,000	33,000	-	-
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		1,615,000		
	2003		1,591,000		
	2002		<u>1,551,000</u>		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		1,613,000		
	2003		1,627,000		
	2002		<u><u>1,584,000</u></u>		

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

**MONTHLY FINANCIAL SUMMARY REPORT  
THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002  
DOWNTOWN CENTER DEVELOPMENT FUND**

	<b>Fiscal Year</b>	<b>Annual Budget</b>	<b>7 Months Actual</b>	<b>Actual/ Budget</b>	<b>Performance Index</b>
<b>REVENUES:</b>					
<b>Rental and other revenue</b>	2004	\$ 68,000	34,000	50.0%	85.71
	2003	68,000	45,000	66.2%	113.45
	2002	<u>1,000</u>	<u>-</u>	-	-
<b>EXPENSES &amp; ENCUMBRANCES</b>					
<b>Contractual / professional</b>	2004	45,000	43,000	95.6%	163.81
	2003	53,000	42,000	79.2%	135.85
	2002	47,000	47,000	100.0%	171.43
<b>Capital outlay</b>	2004	6,000	6,000	100.0%	171.43
	2003	3,000	11,000	366.7%	628.57
	2002	<u>-</u>	<u>-</u>	-	-
<b>Total Expenses and Encumbrances</b>	2004	51,000	49,000	96.1%	164.71
	2003	56,000	53,000	94.6%	162.24
	2002	<u>47,000</u>	<u>47,000</u>	100.0%	171.43
<b>Excess (Deficiency) of Revenues Over Expenses</b>	2004	17,000	(15,000)	-	-
	2003	12,000	(8,000)	-	-
	2002	(46,000)	(47,000)	-	-
<b>OPERATING FUND BALANCE OCTOBER 1</b>	2004		28,000		
	2003		(14,000)		
	2002		<u>20,000</u>		
<b>OPERATING FUND BALANCE APRIL 30</b>	2004		13,000		
	2003		(22,000)		
	2002		<u>(27,000)</u>		

Note: For annual reporting purposes, a portion of Transfers In (Out) may be reclassified at year end.  
Encumbrances in current year equal \$6,000

# EQUITY IN TREASURY POOL

## APRIL, 2004

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 04/30/04	TOTAL 10/01/03	TOTAL 04/30/03
<b>GENERAL FUND:</b>						
01	General	\$ 64,000	48,566,000	48,630,000	22,900,000	36,079,000
77	Payroll	-	1,510,000	1,510,000	1,488,000	1,449,000
24	City Store	-	5,000	5,000	4,000	-
		64,000	50,081,000	50,145,000	24,392,000	37,528,000
<b>DEBT SERVICE FUND:</b>						
03	G.O. Debt Service	-	25,459,000	25,459,000	582,000	28,471,000
		-	25,459,000	25,459,000	582,000	28,471,000
<b>CAPITAL PROJECTS:</b>						
22	Recreation Center Facilities	-	725,000	725,000	713,000	683,000
23	Street Enhancement	-	1,139,000	1,139,000	1,120,000	713,000
25	1991 Police & Courts Facility	-	819,000	819,000	806,000	593,000
27	1991 Library Facility	-	314,000	314,000	309,000	182,000
28	1991 Fire Facility	-	1,009,000	1,009,000	993,000	896,000
31	Municipal Facilities	-	334,000	334,000	327,000	68,000
32	Park Improvements	-	3,355,000	3,355,000	3,294,000	2,339,000
33	Street & Drainage Improvement	-	12,426,000	12,426,000	17,013,000	12,462,000
35	Capital Reserve	-	24,962,000	24,962,000	22,481,000	25,396,000
38	DART L.A.P.	-	1,541,000	1,541,000	-	(349,000)
39	Spring Creekwalk	-	20,000	20,000	20,000	20,000
53	Creative & Performing Arts	-	1,290,000	1,290,000	1,270,000	428,000
54	Animal Control Facilities	-	247,000	247,000	243,000	232,000
60	Joint Use Facilities	-	107,000	107,000	472,000	22,000
106	G.O. Bond Clearing - 1997	-	-	-	-	54,000
109	G.O. Bond Clearing - 1998	-	-	-	-	33,000
110	G.O. Bond Clearing - 1999	-	3,114,000	3,114,000	3,079,000	3,615,000
190	G.O. Bond Clearing - 2000	-	3,746,000	3,746,000	3,744,000	4,611,000
220	G.O. Bond Clearing - 2001	-	161,000	161,000	370,000	1,625,000
230	G.O. Bond Clearing - 2001	-	3,238,000	3,238,000	3,447,000	3,225,000
240	G.O. Bond Clearing - 2001-A	-	288,000	288,000	527,000	9,441,000
250	Tax Notes Clearing - 2001-A	-	580,000	580,000	687,000	364,000
92	G.O. Bond Refund/Clearing - 2002	-	711,000	711,000	3,970,000	5,753,000
270	G.O. Bond Refund/Clearing - 2003	-	11,872,000	11,872,000	13,934,000	-
		-	71,998,000	71,998,000	78,819,000	72,406,000
<b>ENTERPRISE FUNDS:</b>						
26	Municipal Drainage CIP	-	1,908,000	1,908,000	2,370,000	1,480,000
34	Sewer CIP	-	6,015,000	6,015,000	6,494,000	7,092,000
36	Water CIP	-	7,750,000	7,750,000	8,302,000	5,888,000
37	Downtown Center Development	-	6,000	6,000	-	3,000
41	Water & Sewer - Operating	(356,000)	4,756,000	4,400,000	11,462,000	5,441,000
42	Water & Sewer - Debt Service	-	3,454,000	3,454,000	1,465,000	2,633,000
43	Municipal Drainage - Debt Service	-	4,144,000	4,144,000	3,254,000	3,479,000
44	W & S Impact Fees Clearing	-	767,000	767,000	1,479,000	4,093,000
45	Environmental Waste Services	26,000	(638,000)	(612,000)	218,000	115,000
46	Convention & Tourism	4,000	1,303,000	1,307,000	1,469,000	1,055,000
47	Municipal Drainage	10,000	1,375,000	1,385,000	1,013,000	872,000
48	Municipal Golf Course	-	489,000	489,000	2,156,000	2,172,000
49	Property Management	-	231,000	231,000	226,000	222,000
51	Recreation Revolving	-	352,000	352,000	425,000	291,000
95	W & S Bond Clearing - 1990	-	173,000	173,000	170,000	169,000
96	W & S Bond Clearing - 1991	-	96,000	96,000	94,000	94,000
101	W & S Bond Clearing - 1993A	-	258,000	258,000	254,000	253,000
103	Municipal Bond Drain Clearing-1995	-	246,000	246,000	242,000	240,000
104	Municipal Drain Bond Clearing-1996	-	154,000	154,000	151,000	150,000
107	Municipal Drain Bond Clearing-1997	-	219,000	219,000	215,000	214,000
108	Municipal Drain Bond Clearing-1998	-	94,000	94,000	92,000	92,000
210	Municipal Drain Bond Clearing-1999	-	237,000	237,000	233,000	232,000
260	Municipal Drain Rev Bond Clearing - 2001	-	399,000	399,000	393,000	391,000
280	Municipal Drain Rev Bond Clearing - 2003	-	720,000	720,000	1,834,000	-
		(316,000)	34,508,000	34,192,000	44,011,000	36,671,000

# EQUITY IN TREASURY POOL

## APRIL, 2004

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 04/30/04	TOTAL 10/01/03	TOTAL 04/30/03
<b>SPECIAL REVENUE FUNDS:</b>						
2	Sproles Library	-	252,000	252,000	252,000	250,000
4	TIF-Mall	-	3,269,000	3,269,000	864,000	1,508,000
5	TIF-East Side	-	2,779,000	2,779,000	846,000	1,718,000
11	LLEBG-Police Grant	-	232,000	232,000	167,000	284,000
12	Criminal Investigation	-	659,000	659,000	638,000	537,000
13	Grant	-	(235,000)	(235,000)	61,000	101,000
14	Wireline Fees	-	170,000	170,000	167,000	127,000
15	Judicial Efficiency	-	64,000	64,000	47,000	37,000
16	Industrial	-	15,000	15,000	15,000	15,000
17	Intergovernmental	-	213,000	213,000	265,000	252,000
18	Government Access/CATV	-	619,000	619,000	499,000	605,000
19	Teen Court Program	-	12,000	12,000	8,000	5,000
20	Municipal Courts Technology	-	829,000	829,000	693,000	711,000
52	Park Service Areas	-	3,711,000	3,711,000	3,643,000	3,644,000
55	Municipal Court-Building Security Fees	-	839,000	839,000	730,000	694,000
56	911 Reserve Fund	-	3,986,000	3,986,000	3,597,000	3,403,000
57	State Library Grants	-	(1,000)	(1,000)	-	-
994	All America City	-	-	-	-	-
		-	17,413,000	17,413,000	12,492,000	13,891,000
<b>INTERNAL SERVICE FUNDS:</b>						
6	Public Safety Technology	-	1,213,000	1,213,000	1,158,000	126,000
9	Technology Infrastructure	-	3,571,000	3,571,000	3,513,000	3,473,000
58	PC Replacement	-	990,000	990,000	860,000	1,005,000
59	Service Center	-	113,000	113,000	111,000	73,000
61	Equipment Maintenance	-	(223,000)	(223,000)	-	(354,000)
62	Information Technology	-	3,523,000	3,523,000	3,887,000	3,697,000
63	Office Services	-	(35,000)	(35,000)	-	(137,000)
64	Warehouse	-	52,000	52,000	-	92,000
65	Property/Liability Loss	-	5,606,000	5,606,000	5,397,000	4,796,000
66	Information Services	-	6,863,000	6,863,000	6,768,000	6,786,000
71	Equipment Replacement	-	7,355,000	7,355,000	6,552,000	7,396,000
78	Health Claims	-	3,761,000	3,761,000	4,868,000	874,000
79	Parkway Service Ctr. Expansion	-	3,822,000	3,822,000	3,825,000	4,087,000
		-	36,611,000	36,611,000	36,939,000	31,914,000
<b>FIDUCIARY FUNDS:</b>						
7	Unclaimed Property	-	29,000	29,000	25,000	25,000
8	Library Training Lab	-	4,000	4,000	10,000	7,000
69	Collin County Seized Assets	-	358,000	358,000	238,000	253,000
73	Memorial Library	-	160,000	160,000	184,000	190,000
74	Developers' Escrow	-	6,957,000	6,957,000	6,764,000	6,804,000
75	Plano Sister Cities	-	-	-	9,000	5,000
76	Economic Development	-	931,000	931,000	938,000	975,000
81	Friends of Plano Centre	-	3,000	3,000	3,000	3,000
84	Rebate	-	856,000	856,000	876,000	1,716,000
		-	9,298,000	9,298,000	9,047,000	9,978,000
<b>TOTAL</b>		\$ (252,000)	245,368,000	245,116,000	206,282,000	230,859,000
<b>TRUST FUNDS</b>						
42	Water & Sewer Reserve	\$ -	999,000	999,000	997,000	3,000,000
72	Retirement Security Plan	-	42,016,000	42,016,000	33,305,000	33,305,000
<b>TOTAL TRUST FUNDS</b>		\$ -	43,015,000	43,015,000	34,302,000	36,305,000

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 April 30, 2004, the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	(2,462,000)
Local Government Investment Pool	58,586,000
Federal Securities	186,977,000
Municipal Bonds	-
Fair Value Adjustment	770,000
Interest Receivable	1,497,000
	<u>245,368,000</u>

# ANALYSIS OF CLAIMS PAYMENTS

## HEALTH CLAIMS FUND THROUGH APRIL 30 OF FISCAL YEARS 2004 AND 2003

Health Claims Fund	FY 03-04	FY 02-03	Quarterly	FY 03-04	FY 02-03	Quarterly	FY 03-04	FY 02-03	Monthly	FY 03-04	FY 02-03	Year to Date
	1st Quarter	1st Quarter	Variance Favorable (Unfavorable)	2nd Quarter	2nd Quarter	Variance Favorable (Unfavorable)	April	April	Variance Favorable (Unfavorable)	Total	Total	Variance Favorable (Unfavorable)
<b>Revenues</b>												
Employees Health Ins. Contributions	\$ 524,000	459,000	65,000	\$ 498,000	538,000	(40,000)	\$ 168,000	180,000	(12,000)	\$ 1,190,000	1,177,000	13,000
Employers Health Ins. Contributions	3,137,000	2,467,000	670,000	3,230,000	3,101,000	129,000	1,169,000	1,272,000	(103,000)	7,536,000	6,840,000	696,000
Contributions for Retirees	103,000	78,000	25,000	99,000	84,000	15,000	33,000	30,000	3,000	235,000	192,000	43,000
Cobra Insurance Receipts	20,000	9,000	11,000	14,000	9,000	5,000	5,000	4,000	1,000	39,000	22,000	17,000
Retiree Insurance Receipts	84,000	61,000	23,000	72,000	84,000	(12,000)	23,000	28,000	(5,000)	179,000	173,000	6,000
Plano Housing Authority	10,000	9,000	1,000	10,000	7,000	3,000.00	4,000	8,000	(4,000)	24,000	24,000	-
Interest	8,000	10,000	(2,000)	52,000	6,000	46,000	7,000	3,000	4,000	67,000	19,000	48,000
<b>Total Revenues</b>	<b>3,886,000</b>	<b>3,093,000</b>	<b>793,000</b>	<b>3,975,000</b>	<b>3,829,000</b>	<b>146,000</b>	<b>1,409,000</b>	<b>1,525,000</b>	<b>(116,000)</b>	<b>9,270,000</b>	<b>8,447,000</b>	<b>823,000</b>
<b>Expenses</b>												
Insurance	87,000	-	(87,000)	175,000	-	(175,000)	88,000	-	(88,000)	350,000	-	(350,000)
Contracts- Professional Svc.	161,000	42,000	(119,000)	20,000	40,000	20,000	(58,000)	5,000	63,000	123,000	87,000	(36,000)
Contractual Repair	-	-	-	1,000	-	(1,000)	-	-	-	1,000	-	(1,000)
Contracts- Other	170,000	-	(170,000)	233,000	-	(233,000)	105,000	241,000	136,000	508,000	241,000	(267,000)
Health Claims Paid	(125,000)	(95,000)	30,000	(275,000)	(138,000)	137,000	(106,000)	(57,000)	49,000	(506,000)	(290,000)	216,000
Health Claims - UHC	111,000	-	(111,000)	1,602,000	-	(1,602,000)	1,011,000	-	(1,011,000)	2,724,000	-	(2,724,000)
Health Claims Paid-EBS	3,314,000	3,584,000	270,000	3,174,000	3,710,000	536,000	278,000	1,721,000	1,443,000	6,766,000	9,015,000	2,249,000
Cobra Insurance Paid	2,000	1,000	(1,000)	1,000	-	(1,000)	-	-	-	3,000	1,000	(2,000)
Retiree Insurance Paid	22,000	13,000	(9,000)	13,000	15,000	2,000	5,000	5,000	-	40,000	33,000	(7,000)
Plano Housing Authority	1,000	1,000	-	-	-	-	1,000	-	(1,000)	2,000	1,000	(1,000)
<b>Total Expenses</b>	<b>3,743,000</b>	<b>3,546,000</b>	<b>(197,000)</b>	<b>4,944,000</b>	<b>3,627,000</b>	<b>(1,317,000)</b>	<b>1,324,000</b>	<b>1,915,000</b>	<b>591,000</b>	<b>10,011,000</b>	<b>9,088,000</b>	<b>(923,000)</b>
<b>Net increase (decrease)</b>	<b>\$ 143,000</b>	<b>(\$453,000)</b>	<b>\$ 596,000</b>	<b>(\$969,000)</b>	<b>\$202,000</b>	<b>(\$1,171,000)</b>	<b>\$85,000</b>	<b>\$ (390,000)</b>	<b>\$475,000</b>	<b>(\$741,000)</b>	<b>(\$641,000)</b>	<b>(\$100,000)</b>
Health Claims Fund Balance - Cumulative	\$ 1,342,000	(\$2,435,000)	\$ 3,777,000	\$ 373,000	(\$2,233,000)	\$ 2,606,000	\$ 458,000	(\$2,624,000)	\$ 3,082,000			

## PROPERTY LIABILITY LOSS FUND THROUGH APRIL 30 OF FISCAL YEARS 2004, 2003 AND 2002

	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002
<b>PROPERTY LIABILITY LOSS FUND</b>			
Claims Paid per General Ledger	\$ 763,000	915,000	1,123,000
Net Judgments/Damages/Attorney Fees	466,000	464,000	251,000
Total Expenses	\$ 1,229,000	1,379,000	1,374,000
Fund Balance	\$ 2,400,000	1,725,000	1,410,000

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF APRIL 30, 2004**

	<b>2003 - 04 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 Recreation Center 2	-	-	-	11,345	(11,345)
23405 Recreation Center 3	900,000	10,500,000	-	-	10,500,000
<b>00022 Recreation Center Facilities</b>	900,000	10,500,000	-	11,345	10,488,655
<b>00023 Street Enhancements</b>					
58 Enhancements					
58001 Landscape Entryways	131,000	750,000	540,174	39,356	170,470
58002 Downtown Enhancements	-	500,000	378,420	-	121,580
58003 Preston/Park Overpass	-	500,000	440,429	-	59,571
58004 Tollroad Landscaping	48,000	1,500,000	243,499	7,440	1,249,061
58 Enhancements	179,000	3,250,000	1,602,522	46,796	1,600,682
<b>00023 Street Enhancements</b>	179,000	3,250,000	1,602,522	46,796	1,600,682
<b>00025 1991 Police &amp; Courts Facility</b>					
93 Police & Court Facilities					
93105 Criminal Justice Expansion	-	3,915,000	3,905,976	6,508	2,516
93106 Police Parking Exp	-	500,000	470,881	-	29,119
93107 Tri-City Academy Expansion	2,055,000	3,599,000	8,510	-	3,590,490
93 Police & Court Facilities	2,055,000	8,014,000	4,385,367	6,508	3,622,125
<b>00025 1991 Police &amp; Courts Facility</b>	2,055,000	8,014,000	4,385,367	6,508	3,622,125
<b>00026 Municipal Drainage CIP</b>					
94 Erosion Control					
70101 Erosion Control	-	14,198,000	6,009,946	5,175	8,182,879
70103 Riverbend Lakes	150,000	1,000,000	478,464	-	521,536
70104 Creek Erosion Projects	500,000	5,174,000	1,830,655	57,685	3,285,660
70105 Erosion Control-Oakwood Glen	400,000	520,000	408,604	95,348	16,048
70106 Erosion Control-Jasmine Lane	-	15,000	4,237	8,923	1,840
70107 Erosion Control-Carmel	350,000	370,000	528	228,534	140,938
94 Erosion Control	1,400,000	21,277,000	8,732,434	395,665	12,148,901
95 Drainage					
71111 Miscellaneous Drainage Improv	-	4,574,000	73,650	1,380	4,498,970
71116 Bronze Leaf / Citadel	1,005,000	1,611,000	754,331	388,944	467,725
71121 Cassidy Drainage Improvements	1,033,000	1,137,000	81,319	1,121,661	(65,980)
71123 Teakwood Drainage	106,000	248,000	167,362	66,202	14,436
95 Drainage	2,144,000	7,570,000	1,076,662	1,578,187	4,915,151
96 Channelization					
71120 Buffalo Bend	-	579,000	591,178	-	(12,178)
72116 Pittman Ck-S of Parker	5,000	1,993,000	1,987,629	4,135	1,236
72117 South Cedar Elm Channel	-	292,000	261,806	9,307	20,887
72118 Rice Field Storm Sewer	250,000	500,000	13,412	28,500	458,088
96 Channelization	255,000	3,364,000	2,854,025	41,942	468,033
<b>00026 Municipal Drainage CIP</b>	3,799,000	32,211,000	12,663,121	2,015,794	17,532,085
<b>00027 1991 Library Facilities</b>					
17 Library Facilities					
17107 Haggard Library Expansion	100,000	4,143,000	293,637	3,240,317	609,046
	100,000	4,143,000	293,637	3,240,317	609,046
<b>00027 1991 Library Facilities</b>	100,000	4,143,000	293,637	3,240,317	609,046

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF APRIL 30, 2004**

	<b>2003 - 04 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	-	2,941,000	1,922,197	49	1,018,754
10211 Fire Station #12	200,000	2,125,000	3,000	120	2,121,880
10212 Fire Station #11	87,000	2,287,000	43,800	103,415	2,139,785
10213 Fire Station #13	-	2,375,000	655,952	-	1,719,048
10214 Fire Station 4 Expansion	100,000	1,200,000	-	-	1,200,000
<b>10 Fire Facilities</b>	<b>387,000</b>	<b>10,928,000</b>	<b>2,624,949</b>	<b>103,584</b>	<b>8,199,467</b>
<b>00028 1991 Fire Facilities</b>	<b>387,000</b>	<b>10,928,000</b>	<b>2,624,949</b>	<b>103,584</b>	<b>8,199,467</b>
<b>00031 Municipal Facilities</b>					
19001 Municipal Center Parking	114,000	850,000	709,526	24,085	116,389
19002 Downtown Parking	85,000	800,000	695,435	35,960	68,605
<b>00031 Municipal Facilities</b>	<b>199,000</b>	<b>1,650,000</b>	<b>1,404,961</b>	<b>60,045</b>	<b>184,994</b>
<b>00032 Park Improvements</b>					
21 Acquisitions					
21159 South Central Plano Community Park	5,000,000	5,000,000	-	-	5,000,000
21188 White Rock Crk Greenbelt	150,000	7,715,000	1,425	-	7,713,575
21189 16th Steet Land Acquisition	-	365,000	361,818	586	2,596
21192 Oak Point Acquisition	-	6,750,000	6,809,619	120	(59,739)
21195 Douglas Area Land	135,000	135,000	25	-	134,975
<b>21 Acquisitions</b>	<b>5,285,000</b>	<b>19,965,000</b>	<b>7,172,887</b>	<b>706</b>	<b>12,791,407</b>
22 Development					
22327 Arbor Hills Nature Preserve	1,324,000	4,540,000	3,864,280	820,912	(145,192)
22328 Neighborhood Park Improvements	100,000	4,947,000	1,721,917	2,737	3,222,346
22333 Chisolm Trail	-	250,000	141,679	-	108,321
22334 Park Improvements	40,000	8,450,000	2,869,480	5,647	5,574,873
22336 Tennyson/Archgate Athletic	50,000	7,900,000	579,408	62,560	7,258,032
22337 Preston Meadow Atheletic Site	2,580,000	3,370,000	255,871	2,263,026	851,103
22338 Haggard Park	-	1,250,000	1,129,984	3,777	116,239
22339 Indoor Swimming Pool	700,000	7,500,000	-	-	7,500,000
22340 Oak Point Park Development	1,213,000	14,700,000	1,686,402	22,667	12,990,931
22341 Pool Renovations	250,000	2,925,000	1,310,051	143,066	1,471,883
22342 Trail Connections	775,000	11,950,000	502,683	7,848	11,439,469
28825 Liberty Park Center	-	-	3,057,155	335,199	(3,392,354)
<b>22 Development</b>	<b>7,032,000</b>	<b>67,782,000</b>	<b>17,118,910</b>	<b>3,667,439</b>	<b>46,995,651</b>
28 Miscellaneous					
28822 Bikeway System	25,000	853,000	28,349	-	824,651
28824 Maintenance Facility	-	2,031,000	1,014,107	828	1,016,065
<b>28 Miscellaneous</b>	<b>25,000</b>	<b>2,884,000</b>	<b>1,042,456</b>	<b>828</b>	<b>1,840,716</b>
<b>00032 Park Improvements</b>	<b>12,342,000</b>	<b>90,631,000</b>	<b>25,334,253</b>	<b>3,668,973</b>	<b>61,627,774</b>

**CAPITAL IMPROVEMENTS  
PROJECTS  
AS OF APRIL 30, 2004**

	2003 - 04 BUDGET	LIFETIME ALLOTMENT PROJECTION	INCEPTION TO DATE EXPENDITURES	ENCUMBRANCES	AVAILABLE
<b>00033 Street &amp; Drainage Improvement</b>					
31 Streets					
31193 Plano Pkwy (Park-International)	1,500,000	3,258,000	853,527	80,025	2,324,448
31277 Park Streets	200,000	3,095,000	2,492,140	-	602,860
31341 Miscellaneous ROW	20,000	5,547,000	5,444,470	1,920	100,610
31342 Misc Oversize Participation	700,000	16,882,000	11,357,202	-	5,524,798
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	4,685,000	5,739,000	453,036	21,672	5,264,292
31387 Hedgcoxe-Custer to Alma	150,000	1,300,000	-	123,700	1,176,300
31388 Hedgcoxe Preston to Custer	-	3,214,000	2,930,194	219,150	64,656
31392 Intersection Improvement	1,000,000	5,300,000	91,615	381,530	4,826,855
31393 Janwood - Alma to Westwood	100,000	1,085,000	30,915	70,285	983,800
31394 Jupiter-Spring Creek/Chaparra	1,730,000	2,589,000	2,232,541	279,449	77,010
31397 McDermott Widen Coit/Custer	100,000	815,000	14,734	-	800,266
31403 P Ave-Park to Parker	706,000	1,205,000	697,825	474,556	32,619
31409 Premier-Ruisseau to Heritage	700,000	1,750,000	158,970	33,993	1,557,037
31410 Preston/Plano Pkwy Intersection	100,000	500,000	-	-	500,000
31412 Ridgeview, Custer-W to E of Independence	200,000	2,000,000	60,099	137,187	1,802,714
31413 Marsh Ln-Park Blvd North	-	673,000	623,297	2,631	47,072
31418 Spring Creek-Midway to Tollway	-	3,047,000	2,847,884	163,830	35,286
31419 Los Rios-Kite to PESH	-	598,000	599,712	-	(1,712)
31424 Tollway Serv Roads-Parker	371,000	916,000	843,384	73,519	(903)
31425 Traffic Analysis Grade	-	95,000	86,258	-	8,742
31427 Tollway Svc Road-Spring Creek	1,300,000	2,041,000	92,200	32,349	1,916,451
31429 McDermott-Ohio to Robinson	1,400,000	1,835,000	254,975	1,515,906	64,119
31430 Brand Road	-	35,000	53	-	34,947
31432 Plano Pkwy-E of Los Rios	2,425,000	2,770,000	172,669	41,910	2,555,421
31433 H Ave-13th to 14th	25,000	100,000	129,267	-	(29,267)
31436 Executive/190 Connector	-	-	56,943	-	(56,943)
31437 Willowbend South of Windhaven	-	-	-	20,436	(20,436)
31438 Spring Creek at Coit Intersection Improv.	50,000	400,000	-	-	400,000
31437 Willow Bend-S of Windhaven Pkwy	50,000	300,000	15,602	-	284,398
31441 Preston/Legacy Intersection Improvmt	50,000	250,000	-	-	250,000
31439 Jupiter/Plano Pkwy Intersection Improv.	25,000	100,000	-	-	100,000
31440 Parker Road at US 75	200,000	4,050,000	-	-	4,050,000
31442 2004 Intersection Improvements	-	-	-	94,950	(94,950)
<b>31 Streets</b>	<b>17,787,000</b>	<b>73,374,000</b>	<b>34,399,584</b>	<b>3,793,773</b>	<b>35,180,643</b>
32 Mass Transit & Downtown Improvmt					
32492 Downtown Cons-Phase II	-	542,000	539,755	1,848	397
32493 Downtown Street Improvements	-	1,695,000	1,641,445	4,891	48,664
<b>32 Mass Transit &amp; Downtown Improvmt</b>	<b>-</b>	<b>2,237,000</b>	<b>2,181,200</b>	<b>6,739</b>	<b>49,061</b>
34 Sidewalks					
34556 Barrier Free Ramps	800,000	5,105,000	2,746,112	-	2,358,888
<b>34 Sidewalks</b>	<b>800,000</b>	<b>5,105,000</b>	<b>2,746,112</b>	<b>-</b>	<b>2,358,888</b>
36 Traffic Signalization					
36726 Signalization Upgrade	200,000	2,126,000	1,546,710	21,147	558,143
36727 Traffic Signalization	500,000	12,389,000	7,242,195	45,500	5,101,305
36742 Computerized Signal System	825,000	3,265,000	221,133	53,813	2,990,054
36743 Tollway Traffic Signals	-	221,000	122,649	-	98,351

**CAPITAL IMPROVEMENTS  
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	<b>2003 - 04 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
36 Traffic Signalization	1,525,000	18,001,000	9,132,687	120,460	8,747,853
37 Misc. Street Improvements					
37752 Roadway Median Landscaping	300,000	2,968,000	1,683,084	2,110	1,282,806
37753 Railroad Crossings	-	1,083,000	333,001	18,240	731,759
37760 Street Lighting	400,000	3,431,000	1,864,231	27,116	1,539,653
37766 Alley Reconstruction	-	5,725,000	3,525,207	-	2,199,793
37767 Alley Reconstruction No.2	313,000	501,000	398,078	21,188	81,734
37786 New Concrete Alleys	200,000	2,140,000	1,502,886	33,784	603,330
37807 Alcatel Infrastructure	25,000	1,000,000	256,588	-	743,412
37812 East Side Entryway	23,000	524,000	79,518	3,127	441,355
37818 15th Street Reconstruction	120,000	200,000	1,333	160,166	38,501
37826 Ramp Reconstruction US 75	300,000	1,457,000	267,496	135,700	1,053,804
37830 Spring Creek-White Rock to Tollway	-	3,156,000	2,780,299	415,618	(39,917)
37831 Landscaping Street Enhancements	330,000	980,000	22,666	1,854	955,480
37832 Douglas Sidewalks	105,000	200,000	129,745	384	69,871
37833 Fulgham Street Reconstruction	270,000	370,000	163,220	117,229	89,551
37834 Pecan Lane Reconstruction	358,000	421,000	38,078	16,552	366,370
37835 Tollroad/Chapel Hill Ramps	-	5,000,000	12,900	-	4,987,100
37836 Armstrong Alley Reconstruction	750,000	798,000	148,215	182,153	467,632
37837 Alley Reconstruction-Dallas North 12	100,000	600,000	13,434	17,523	569,043
	<b>3,594,000</b>	<b>30,554,000</b>	<b>13,219,979</b>	<b>1,152,744</b>	<b>16,181,277</b>
37 Misc. Street Improvements					
<b>00033 Street &amp; Drainage Improvement</b>	<b>23,706,000</b>	<b>129,271,000</b>	<b>61,679,562</b>	<b>5,073,716</b>	<b>62,517,722</b>
<b>00034 Sewer CIP</b>					
44 Sewer Reserve Projects					
44401 White Rock Sewer Valve Installation	-	19,000	18,800	-	200
44 Sewer Reserve Projects	-	19,000	18,800	-	200
46 Wastewater Mains					
46651 9001-Misc Oversize Participation	50,000	1,092,000	486,581	-	605,419
46666 Alcatel DSC Infrastructure	44,000	350,000	220,860	-	129,140
46672 Downtown Sewer	-	104,000	102,743	1,412	(155)
46682 14th Street G to K	-	43,000	38,525	4,093	382
46684 South Cedar Elm Sewer Improvements	-	65,000	57,278	-	7,722
46685 Briarcreek San. Swr. Cap. PhII	1,820,000	1,960,000	128,128	45,248	1,786,624
46686 Pecan Lane	158,000	175,000	10,880	6,421	157,699
46687 H Avenue Sewer	-	-	23,776	-	(23,776)
46 Wastewater Mains	<b>2,072,000</b>	<b>3,789,000</b>	<b>1,068,771</b>	<b>57,174</b>	<b>2,686,831</b>
48 Miscellaneous-Wastewater					
48802 Infrastructure Renovation	100,000	7,256,000	571,298	1,207	6,683,495
48838 Aerial Cross Eros Control	100,000	1,368,000	469,900	34,254	863,846
48847 Inflow/Infiltration Program	550,000	7,658,000	2,209,172	84,513	5,364,315
48861 I & I Repairs-Contracts	3,000,000	27,406,000	9,172,561	2,237,789	15,995,650
48870 Eastside No.2 Sanitary Sewer Rehab	-	677,000	676,229	-	771
48874 Janwood	20,000	230,000	6,988	20,013	202,999
48876 P Ave-Park to Parker Rehab	-	215,000	158,912	14,057	42,031
48877 Manhole Sealing	300,000	2,710,000	525,398	111,084	2,073,518
48880 RT Zoning Sanitary Sewer Line	275,000	275,000	20,000	18,100	236,900
48882 Westlake/Northcrest	-	185,000	12,750	2,250	170,000
48883 Ridgewood Basin	50,000	300,000	226,871	42,723	30,406
48884 Cottonwood Ck Aerial Cross Rep	-	120,000	104,349	15	15,636
48885 Plano Pkwy East I/I Investigation	30,000	180,000	123,161	53,339	3,500

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	<b>2003 - 04 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
48886 Alley Reconstruction No. 2	190,000	240,000	215,284	-	24,716
48887 Alley Reconstruction-Armstrong Park	163,000	179,000	83,794	11,059	84,147
48888 Ridgeview Dr/SH 121 Sanitary Sewer	400,000	400,000	-	57,260	342,740
48889 Wastewater System Analysis	-	-	40,085	13,129	(53,214)
48890 Parker Rd. Estates Sewer	-	-	-	51,440	(51,440)
<b>48 Miscellaneous-Wastewater</b>	<b>5,178,000</b>	<b>49,399,000</b>	<b>14,616,752</b>	<b>2,752,232</b>	<b>32,030,016</b>
49 Administration					
49892 Administration	305,139	5,530,669	3,322,073	-	2,208,596
<b>49 Administration</b>	<b>305,139</b>	<b>5,530,669</b>	<b>3,322,073</b>	<b>-</b>	<b>2,208,596</b>
<b>00034 Sewer CIP</b>	<b>7,555,139</b>	<b>58,737,669</b>	<b>19,026,396</b>	<b>2,809,406</b>	<b>36,925,643</b>
<b>00035 Capital Reserve</b>					
43 Pumping Facilities					
54465 Stadium Pump Station	-	-	6,545	-	(6,545)
<b>43 Pumping Facilities</b>	<b>-</b>	<b>-</b>	<b>6,545</b>	<b>-</b>	<b>(6,545)</b>
51 Streets & Drainage					
51118 Res. St & Alley Replacement	4,000,000	42,912,000	13,869,765	1,397,087	27,645,148
51120 Screening Wall Repairs	1,100,000	7,737,000	1,724,623	628,193	5,384,184
51128 Sidewalk Repairs	1,000,000	19,010,000	9,588,404	783,531	8,638,065
51131 Arterial Concrete Repairs	1,600,000	18,868,000	6,705,526	878,009	11,284,465
51134 Undersealing Program	1,500,000	10,931,000	2,350,354	549,708	8,030,938
51136 Curb Median Repairs	200,000	489,000	288,815	-	200,185
51137 Legacy-US 75 to SH 121	300,000	1,901,000	1,300,318	259,555	341,127
51138 Traffic Signal Improvement	500,000	2,856,000	383,399	47,220	2,425,381
51139 Dublin Road Resurfacing	-	90,000	51,375	-	38,625
51140 Alma Road Whitetopping	120,000	1,520,000	-	-	1,520,000
<b>51 Streets &amp; Drainage</b>	<b>10,320,000</b>	<b>106,314,000</b>	<b>36,262,579</b>	<b>4,543,303</b>	<b>65,495,028</b>
53 Park Improvements					
53307 Athletic Fields	600,000	6,570,000	2,285,881	432,496	3,851,623
53321 Bob Woodruff Park	1,250,000	2,097,000	591,544	1,226,841	278,615
53337 Low Water Corssing Replacement	-	1,185,000	829,661	-	355,339
53338 Municipal Golf Course	85,000	2,094,000	1,763,668	9,244	321,088
53341 Park Signage Replacement	15,000	133,000	25,129	-	107,871
53345 Accessible Drinking Fountains	-	-	22,193	-	(22,193)
53346 Maintenance Shop Renovations	25,000	231,000	78,844	7,525	144,631
53347 Highpoint Tennis Center	95,000	537,000	348,666	-	188,334
53350 Highpoint North	-	-	37,103	-	(37,103)
53351 Restroom Fix Replacement	25,000	444,000	73,270	33,533	337,197
53353 Irrigation Renovations	75,000	6,225,000	586,960	24,759	5,613,281
53354 Parking Lot Replace	950,000	3,108,000	824,705	141,093	2,142,202
53356 Playground Replacements	475,000	3,921,000	1,366,445	28,956	2,525,599
53357 Trail Repairs	600,000	6,224,000	552,959	-	5,671,041
53362 Park Shelter Replacements	125,000	380,000	56,400	16,100	307,500
53363 Park Structures & Equipment	150,000	1,913,000	462,241	28,349	1,422,410
53365 Park Restoration & Cleanup	20,000	120,000	19,450	-	100,550
53366 Preston Meadow Park	250,000	250,000	-	250,000	-
53367 Shawnee Park Renovation	-	-	237,529	-	(237,529)
53368 Silt Removal	35,000	350,000	-	-	350,000
53369 Interurban Building	10,000	20,000	3,825	-	16,175
53370 Recreation Center Equipment	100,000	600,000	5,095	87,394	507,511
<b>53 Park Improvements</b>	<b>4,885,000</b>	<b>36,402,000</b>	<b>10,171,568</b>	<b>2,286,290</b>	<b>23,944,142</b>

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	<b>2003 - 04 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
54 Municipal Facilities					
54422 Carpenter Park Rec Ctr Renovation	64,000	618,000	326,754	-	291,246
54423 Plano Centre Renovation	180,000	875,000	362,703	10,677	501,620
54424 Municipal Center Renovations	236,000	928,000	445,339	290,887	191,774
54425 Animal Shelter Modifications	-	56,000	56,064	700	(764)
54426 Aquatic Ctr Renovation	-	323,000	280,506	-	42,494
54429 Tri-City Repair	-	-	169,393	-	(169,393)
54432 Schim Brick Sealing	-	25,000	17,900	-	7,100
54436 Douglass recreation Center	55,000	301,000	61,370	250	239,380
54440 Harrington Library	-	192,000	122,241	-	69,759
54442 Municipal Annex	-	-	10,082	-	(10,082)
54443 Municipal Center South	4,000	185,000	25,484	-	159,516
54447 Fire Station #5	-	-	1,190	-	(1,190)
54448 Fire Station #6 Modification	56,000	104,000	12,619	-	91,381
54449 Roof Replacements	-	91,000	31,468	1,000	58,532
54452 Recreation Facility Renovation	-	271,000	267,882	7,043	(3,925)
54455 Remodel/refurbish City Bldgs	-	681,000	543,192	7,485	130,323
54456 Replace Air Conditioning Unit	-	696,000	453,740	2,689	239,571
54460 Council Chambers Digital	-	1,600,000	1,434,349	36,317	129,334
54462 Neighborhood Revitalization	100,000	1,300,000	-	-	1,300,000
54463 Pecan Hollow Clubhouse	-	241,000	241,289	-	(289)
54465 - P Asbestos Testing & Removal	40,000	200,000	-	-	200,000
54466 Asbestos Testing & Removal	-	-	2,356	-	(2,356)
54466 - P Mold Testing 7 Removal	47,000	235,000	-	-	235,000
54467 Fire Station #7 - Bldg #59	-	-	2,040	-	(2,040)
54468 Property House - Bldg #87	-	-	5,801	410	(6,211)
54469 Custer Pump Station - Bldg #14	-	-	950	-	(950)
54470 Shiloh Pump Station - Bldg #12	-	-	950	-	(950)
54471 Williams Natatorium - Bldg #27	-	-	650	-	(650)
54471 - P Fire Station #7	64,000	158,000	-	-	158,000
54472 Facilities Maintenance - Bldg #24	-	-	350	-	(350)
54472 - P EOC Radio Tower	14,000	14,000	-	-	14,000
54473 Police Assembly - Bldg #8	-	-	58	-	(58)
54473 - P Parkway Radio Tower	14,000	14,000	-	-	14,000
54474-P Dozier Radio Tower	14,000	14,000	-	-	14,000
54478 - Fire Station #1 - Bldg #77	-	-	6,017	-	(6,017)
54479 Liberty Recreation Center	-	-	61,925	-	(61,925)
54480 White Rock Pump Station	-	-	1,230	-	(1,230)
54481 Fire Station #10	-	-	-	665	(665)
54482 Senior Center	-	-	-	1,810	(1,810)
<b>54 Municipal Facilities</b>	<b>888,000</b>	<b>9,122,000</b>	<b>4,945,892</b>	<b>359,933</b>	<b>3,816,175</b>
55 Miscellaneous					
55501 Ligustrum Replacement	5,000	175,000	125,107	-	49,893
<b>55 Miscellaneous</b>	<b>5,000</b>	<b>175,000</b>	<b>125,107</b>	<b>-</b>	<b>49,893</b>
<b>00035 Capital Reserve</b>	<b>16,098,000</b>	<b>152,013,000</b>	<b>51,511,691</b>	<b>7,189,526</b>	<b>93,305,238</b>
<b>00036 Water CIP</b>					
67 Special Projects					
67892 Administration- Water	305,139	5,806,669	2,801,302	-	3,005,367
<b>67 Special Projects</b>	<b>305,139</b>	<b>5,806,669</b>	<b>2,801,302</b>	<b>-</b>	<b>3,005,367</b>
68 Water Projects					
68164 Fire Hydrants	250,000	1,961,000	847,160	70,031	1,043,809
68176 Hedgcoxe Main-East of Custer	-	444,000	389,335	53,410	1,255
68178 Independence Square	915,000	1,465,000	931,553	79,303	454,144

**CAPITAL IMPROVEMENTS  
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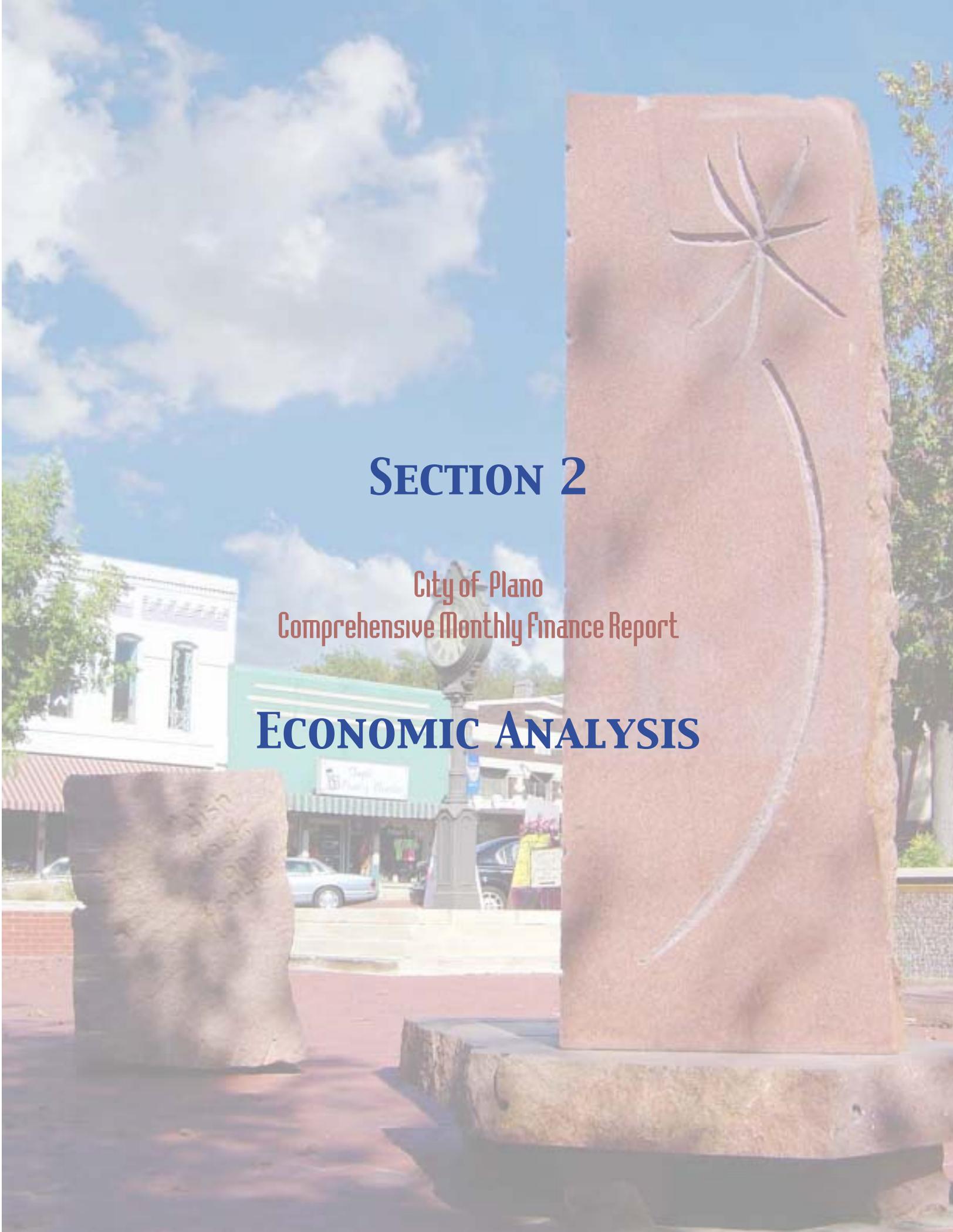
	<b>2003 - 04 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
68187 Shiloh - Park to Parker	-	235,000	120,877	-	114,123
68301 Preston Elevated Tank	-	534,000	509,067	24,301	632
68304 Ridgeview Pump Station Additions	-	11,033,000	9,598,389	12,271	1,422,340
68311 Wentworth Tank	-	3,042,000	3,035,556	-	6,444
68354 Monitoring & Control/Ridgeview	80,000	580,000	-	-	580,000
68405 Alcatel Infrastructure	50,000	350,000	59,066	-	290,934
68456 Oversize Participation	100,000	2,463,000	1,380,624	-	1,082,376
68460 Water Line Rehab III	-	12,171,000	1,964,917	-	10,206,083
68467 Downtown Waterlines	-	318,000	294,870	1,178	21,952
68896 Ridgeview Transmission Line East	-	3,082,000	2,704,961	-	377,039
68905 Janwood - Alma to Westwood	25,000	200,000	14,680	41,520	143,800
68911 McDermott/Rasor-TXU Easement	1,650,000	2,019,000	1,112,746	551,958	354,296
68913 P Ave-Park to Parker Rehabilitation	-	366,000	5,071	-	360,929
68914 P Ave-Park to Parker Rehab	-	370,000	244,258	26,827	98,915
68923 Wentworth Tank Lines	-	1,118,000	732,352	-	385,648
68930 Seabrook Main-W of Chase Oak	-	425,000	422,249	11,842	(9,091)
68932 14th Street G to K	-	150,000	151,619	(4,093)	2,474
68934 Parker Road Extension	-	48,000	61,106	-	(13,106)
68935 Parkwood Tnk Line-TXU/Tnk Sp	-	-	-	59,388	(59,388)
68936 Prairie Creek Water Rehab	-	1,013,000	917,847	4,410	90,743
68942 Jupiter-Parker to Royal	360,000	400,000	36,560	452,343	(88,903)
68943 Kimberlea Water Rehab	450,000	1,385,000	989,619	377,967	17,414
68944 Los Rios-Jupiter to Park	346,000	536,000	95,491	2,496	438,013
68945 Marsh Lane-Park Blvd North	-	80,000	67,965	-	12,035
68947 Spring Creek-Midway to Tollway	-	50,000	22,556	19,639	7,805
68948 Spring Creek-White Rock	-	80,000	74,290	5,434	276
68949 Waterline Crossing No.1	500,000	615,000	54,230	33,190	527,580
68950 McDermott/Rasor-Ohio to Robinson	95,000	191,000	3,310	139,326	48,364
68951 Plano Pkwy-Los Rios-14th	100,000	123,000	10,250	1,550	111,200
68952 Downtown Fire Protection	50,000	100,000	51,838	36,029	12,133
68953 15th St.-G to I	8,000	162,000	-	17,323	144,677
68954 H Ave-13th to 14th	-	20,000	50,373	-	(30,373)
68955 Jupiter Spring Creek to Chaparral	50,000	110,000	38,777	4,291	66,932
68956 Dallas N15 Waterline Rehab	150,000	1,400,000	75,498	55,708	1,268,794
68957 Briarcreek Waterline	-	-	4,915	6,719	(11,634)
68958 Bronze Leaf Water	125,000	150,000	79,744	31,628	38,628
68959 Landershire Drive Water Rehab	208,000	262,000	-	166,852	95,148
68961 SH 121 Utility Adjustments	100,000	125,000	-	-	125,000
68962 Water Remodeling Extended	-	-	9,500	-	(9,500)
68963 Water Distribution Analysis	-	-	2,227	7,773	(10,000)
<b>68 Water Projects</b>	<b>5,612,000</b>	<b>49,176,000</b>	<b>27,165,446</b>	<b>2,290,614</b>	<b>19,719,940</b>
<b>00036 Water CIP</b>	<b>5,917,139</b>	<b>54,982,669</b>	<b>29,966,748</b>	<b>2,290,614</b>	<b>22,725,307</b>
<b>00038 DART Local Assistance</b>					
83 CMS-Technical Support					
83301 CMS Cap Support	-	17,000	14,402	-	2,598
83302 CMS Trans Staff	205,000	1,284,000	1,194,793	-	89,207
<b>83 CMS-Technical Support</b>	<b>205,000</b>	<b>1,301,000</b>	<b>1,209,195</b>	<b>-</b>	<b>91,805</b>
84 CMS-Capital					
84409 14th st G to K Ave	-	769,000	711,237	52,286	5,477
84413 Westside Intersection Improvements	178,000	986,000	676,499	12,905	296,596
84417 W. Intersection-Pkwy/Ohio	30,000	60,000	28,048	81,996	(50,044)
84418 W. Intersection-SC/Tollway Rtrun	-	60,000	-	57,764	2,236
<b>84 CMS-Capital</b>	<b>208,000</b>	<b>1,875,000</b>	<b>1,415,784</b>	<b>204,951</b>	<b>254,265</b>
<b>00038 DART Local Assistance</b>	<b>413,000</b>	<b>3,176,000</b>	<b>2,624,979</b>	<b>204,951</b>	<b>346,070</b>

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<b>00052 Park Service Area Fees</b>					
A01 AREA 01					
01002 Cottonwood Creek Greenbelt	-	920,000	469,195	-	450,805
A01 AREA 01	-	920,000	469,195	-	450,805
A02 AREA 02					
02023 Willowcreek Park	-	-	4,100	1,062	(5,162)
A02 AREA 02	-	-	4,100	1,062	(5,162)
A03 AREA 03					
03033 Jupiter Road Site	-	703,000	626,071	119	76,810
A03 AREA 03	-	703,000	626,071	119	76,810
A04 AREA 04					
04044 Hoblitzelle Trail	75,000	314,000	238,021	-	75,979
A04 AREA 04	75,000	314,000	238,021	-	75,979
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	100,000	100,000	-	-	100,000
A06 AREA 06	100,000	100,000	-	-	100,000
A09 AREA 09					
09092 Custer/Russell Creek Site	-	1,299,000	1,159,026	-	139,974
09093 Ridgeview-Independence	-	615,000	612,230	-	2,770
09094 Russell Creek Greenbelt	-	1,449,000	1,434,689	-	14,311
09095 Russell Creek Park	50,000	50,000	150,000	-	(100,000)
A09 AREA 09	50,000	3,413,000	3,355,945	-	57,055
A10 AREA 10					
10004 Preston Ridge Trail	160,000	896,000	639,180	33	256,787
10005 Legacy Trail	300,000	1,741,000	817,699	4,900	918,401
10006 Razor Park	-	806,000	780,146	-	25,854
10007 Bluebonnet Trail	250,000	250,000	-	-	250,000
A10 AREA 10	710,000	3,693,000	2,237,025	4,933	1,451,042
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
A12 AREA 12					
12122 White Rock Creek Greenbelt	-	516,000	16,002	-	499,998
A12 AREA 12	-	516,000	16,002	-	499,998
A13 AREA 13					
13133 Marsh Lane Site	50,000	250,000	200,000	-	50,000
13134 Northwest Greenbelt	100,000	935,000	722,020	-	212,980
A13 AREA 13	150,000	1,185,000	922,020	-	262,980

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PROJECTS  
AS OF APRIL 30, 2004**

	<b>2003 - 04 BUDGET</b>	<b>LIFETIME ALLOTMENT PROJECTION</b>	<b>INCEPTION TO DATE EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
<b>00052 Park Service Area Fees</b>	1,160,000	11,483,000	8,057,250	6,114	3,419,636
<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	-	266,000	70,000	-	196,000
<b>00053 Creative &amp; Perf Arts Facility</b>	-	19,668,000	95,278	-	19,572,722
<b>00054 Animal Control Facility</b>					
57541 Animal Shelter	-	2,250,000	2,248,819	-	1,181
<b>00054 Animal Control Facility</b>	-	2,250,000	2,248,819	-	1,181
<b>00059 Service Center Facility</b>					
59591 Svc ctr Site Improvements	-	1,043,000	1,024,617	1,100	17,283
58592 Parkway Svc Ctr Expansion	128,000	4,000,000	-	-	4,000,000
<b>00059 Service Center Facility</b>	128,000	5,043,000	1,024,617	1,100	4,017,283
<b>00060 Joint Use Facilities</b>					
61110 Joint Use Facility	-	4,000,000	3,554,608	294,368	151,024
<b>00060 Joint Use Facilities</b>	-	4,000,000	3,554,608	294,368	151,024



## SECTION 2

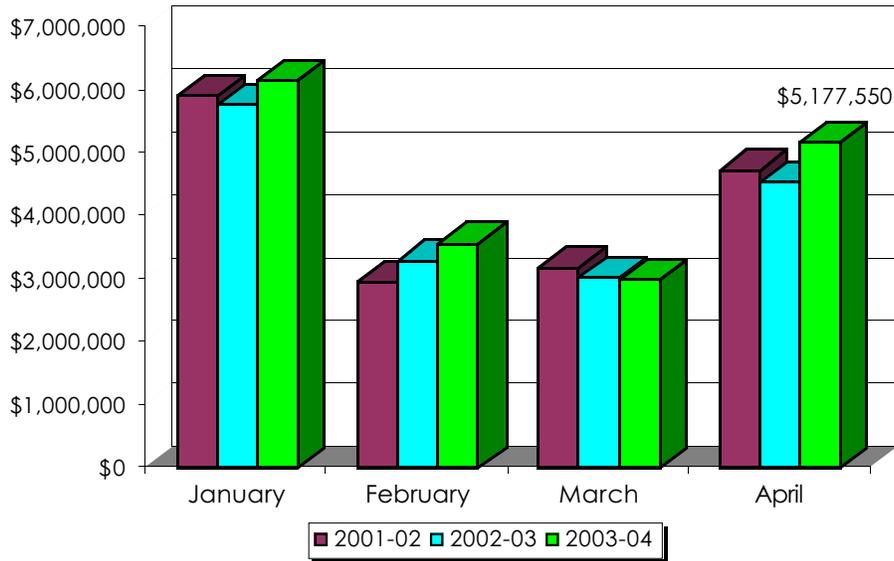
City of Plano  
Comprehensive Monthly Finance Report

## ECONOMIC ANALYSIS

## Economic Analysis

Sales tax of \$5,177,550 was reported in April for the City of Plano. This amount represents an increase of 14.20% over the amount received in April 2003.

**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 throughout the first quarter and in March by businesses filing monthly (and first quarter) returns, reported in April to the State, and received in May by the City of Plano.

Figure I represents actual sales and use tax receipts for the months of January through April for fiscal years 2001-02, 2002-03, and 2003-2004.

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

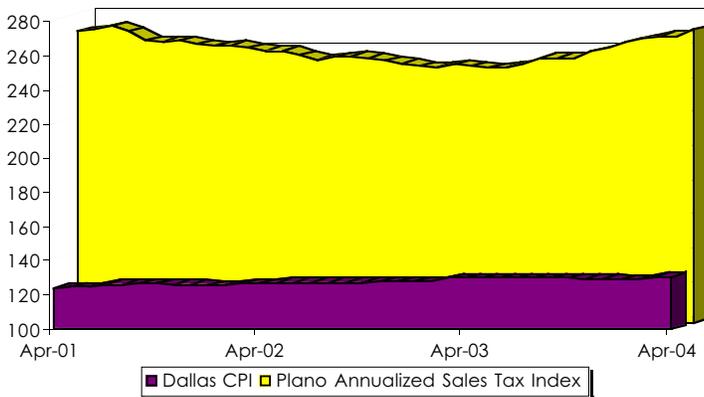


Figure II, left, tracks the percentage change in annualized sales tax revenues compared to the percentage change in the Dallas-area CPI, using 1982-84 as the base period. For April 2004, the adjusted CPI was 130.57 and the Sales Tax Index was 271.36.

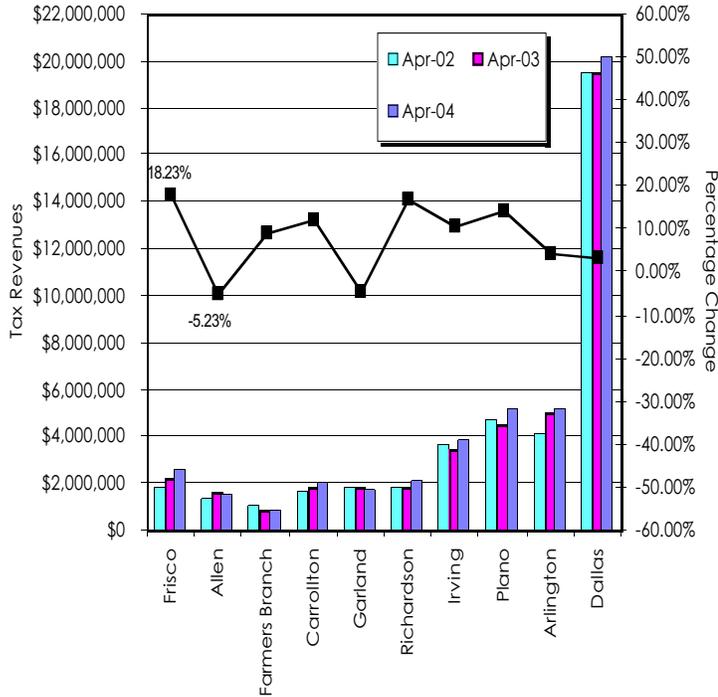
Since January 1998, the BLS has moved the Dallas-Area pricing cycle for CPI computation to odd-numbered months.

## Economic Analysis

Figure III shows sales tax receipts from April 2002 – April 2004 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 April reporting month, the City of Plano received \$5,177,550 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 April 2003 to April 2004 ranged from 18.23% for the City of Frisco to -5.23% for the City of Allen.

In April 2004, a total of 80 actual single-family housing permits, representing a value of \$17,792,188, were issued. This value represents a .93% increase from the same period a year ago. Annualized single-family housing starts of 821 represent a value of \$152,618,827.

### Single Family Housing Starts

Figure IV

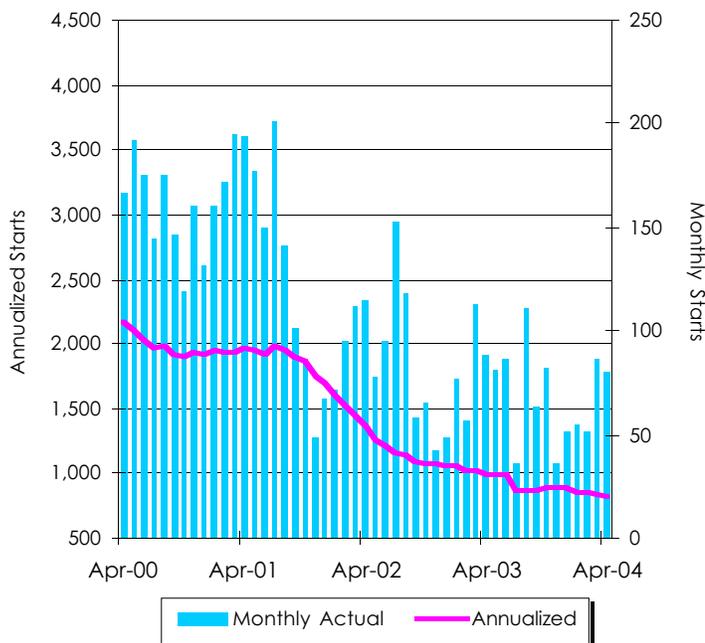


Figure IV above shows actual single-family housing starts versus annualized housing starts for April 2000 through April 2004.

City of Plano  
Comprehensive Monthly Finance Report  
April, 2004

# Economic Analysis

Yield Curve  
Figure V

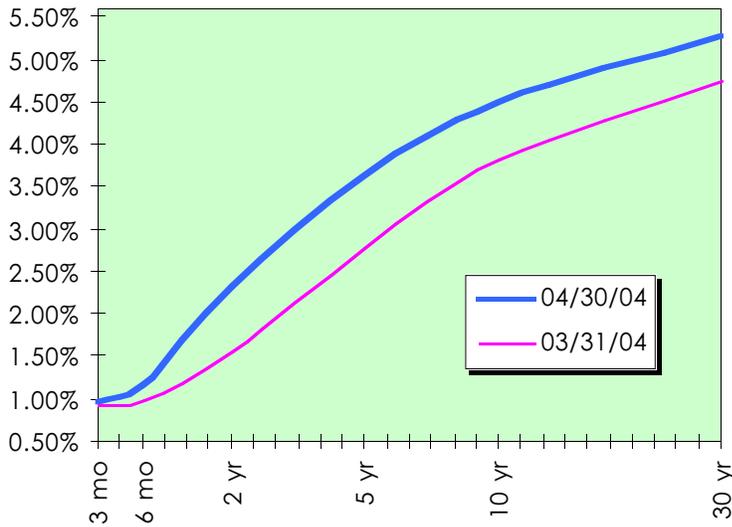


Figure V, left, shows the U.S. Treasury yield curve for April 30, 2004 in comparison to March 31, 2004. All of the reported treasury yields increased in the month of April, with the greatest increase in reported rates occurring in the 5-year sector at +78 basis points.

Unemployment Rates  
Unadjusted Rate Comparison  
Figure VI

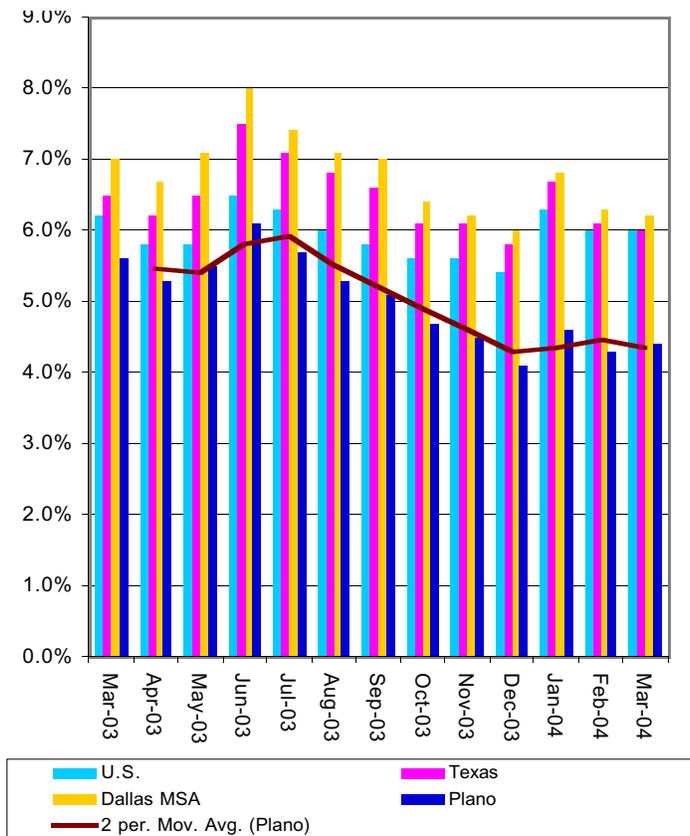
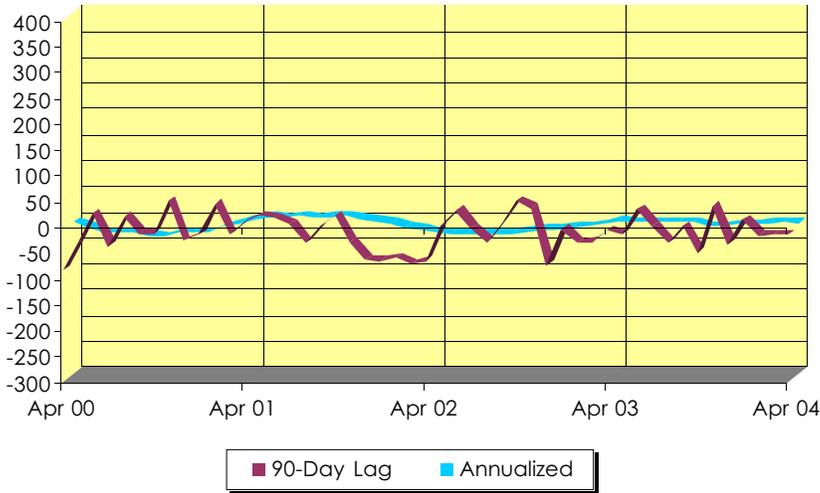


Figure VI shows unadjusted unemployment rates based on the BLS U.S. City Average, and LAUS estimates for the State of Texas, the Dallas Metropolitan Statistical Area (MSA) and the City of Plano from March 2003 to March 2004.

## 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).

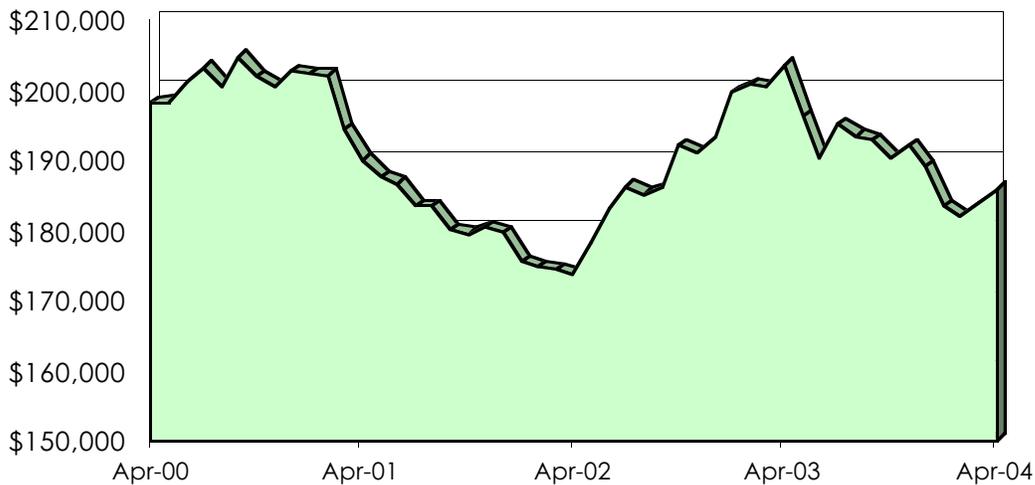
**Housing Absorption  
90-Day Lag From Permit Date**  
Figure VII



For the current month, the 90-day lag is -15 homes, meaning that in January 2003 there were 15 less housing starts than new refuse customers in April 2004. The annualized rate is -8, which means there was an average of 8 less housing starts than new garbage customers per month over the past year.

The annualized average declared construction value of new homes decreased 8.66% to \$185,894 when compared to April 2003.

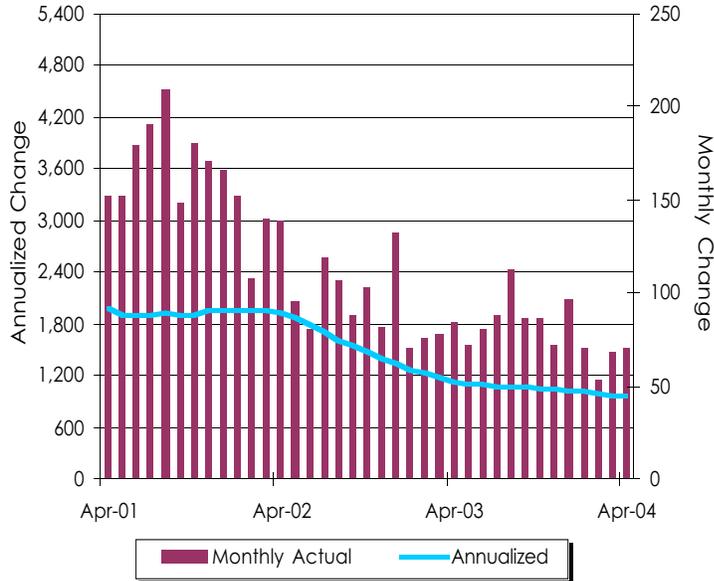
**Single-Family New Home Value**  
Figure VIII



# Economic Analysis

## Refuse Collections Accounts Net Gains/Losses

Figure IX

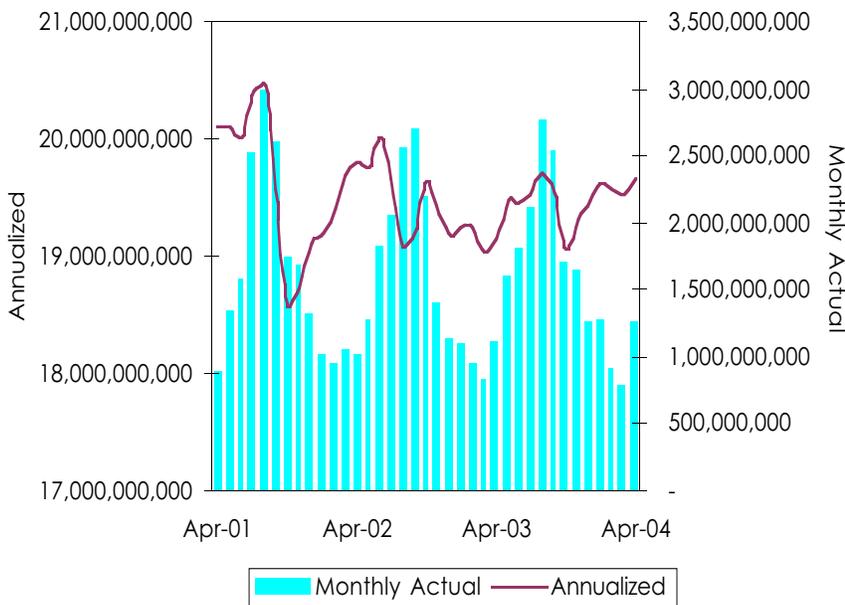


In April, net new refuse collection accounts totaled 70, in comparison to 84 new accounts in April of 2003. This change represents a decrease of 16.67% year-to-year. Annualized new refuse accounts totaled 957, showing a decrease of 158, or a -14.17% change when compared to the same time last year.

Figure IX shows actual versus annualized new refuse collection accounts.

## Local Water Consumption (Gallons)

Figure X



In April, the City of Plano pumped 1,671,259,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 1,257,477,000 gallons among 74,616 billed water accounts while billed sewer accounts numbered 71,261. The minimum daily water pumpage was 45,489,000 gallons, which occurred on Sunday, April 11th. Maximum daily pumpage was 64,766,000 gallons and occurred on Monday, April 19th. This month's average daily pumpage was 55,708,000 gallons.

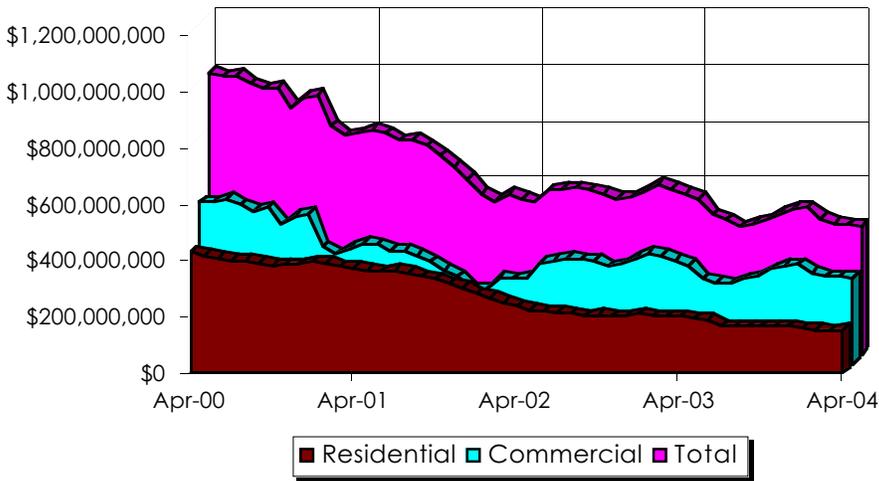
Figure X shows the monthly actual and annualized average for local water consumption.

## Economic Analysis

In April, a total of 157 new construction permits were issued, valued at \$38,465,741. This includes 80 single-family residences, 1 church, 1 apartment complex, 3 office/bank buildings, 3 retail/restaurant/other, 4 other/commercial, 23 commercial additions/alterations, 37 interior finish-outs, and 1 demolition. There were 62 permits issued for pools/spas.

### Annualized Building Permit Values

Figure XI



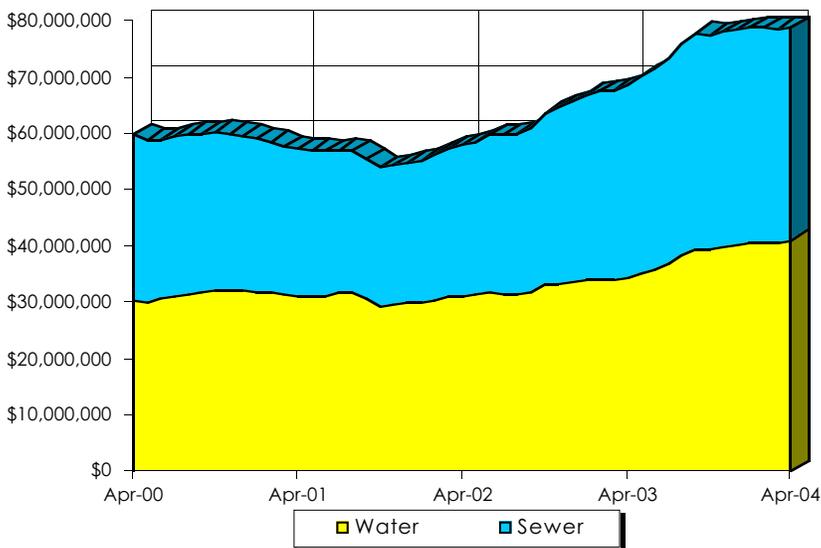
The overall annualized value was \$458,439,239, down 16.98% from the same period a year ago. The annualized value of new residential construction decreased to a value of \$152,618,827, down 24.48% from a year ago. The annualized value of new commercial construction decreased 12.66% to \$305,820,412.\*

\* 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 April were \$2,588,597 and \$2,603,955, an increase of 14.90% and a decrease of 9.95% respectively, compared to April 2003 revenues. The aggregate water and sewer accounts netted \$5,192,552 for an increase of .94%.

### Annualized Water & Sewer Billings

Figure XII



April consumption brought annualized revenue of \$41,033,659 for water and \$37,815,441 for sewer, totaling \$78,849,100. This total represents an increase of 14.90% compared to last year's annualized revenue.

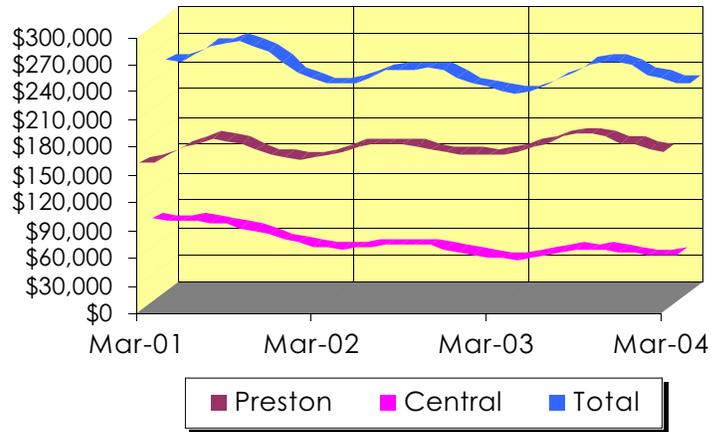
Figure XII presents the annualized billing history of water and sewer revenues for April 2000 through April 2004.

## Economic Analysis

March revenue from hotel/motel tax was \$235,970. This represents an increase of \$16,099 or 7.32% compared to March 2003. The average monthly revenue for the past six months (see graph) was \$225,917, an increase of 4.67% from the previous year's average. The six-month average for the Central area increased to \$51,244 and the Preston area average increased to \$174,674 from the prior year.

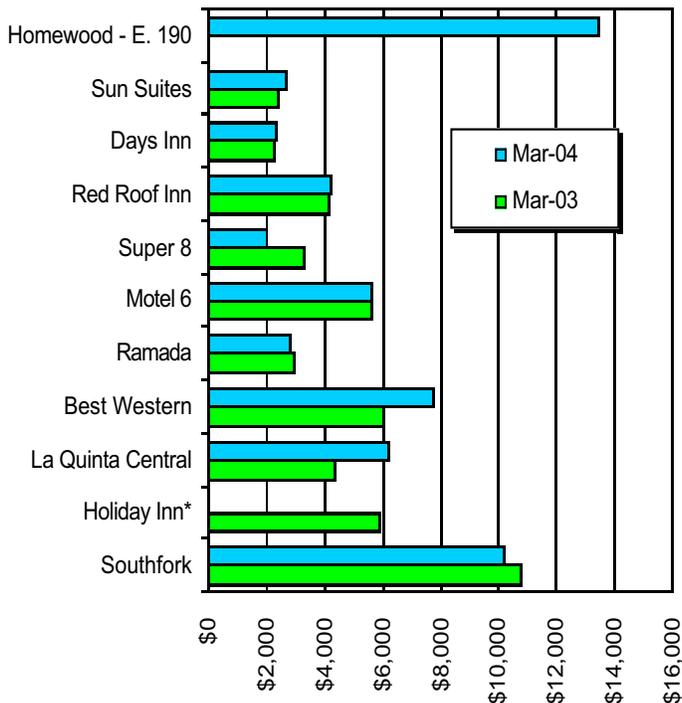
<sup>1</sup>This amount will not always equal the hotel/motel taxes reported in the financial section. The economic report is based on the amount of taxes earned during a month, while the financial report indicates when the City received the tax.

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



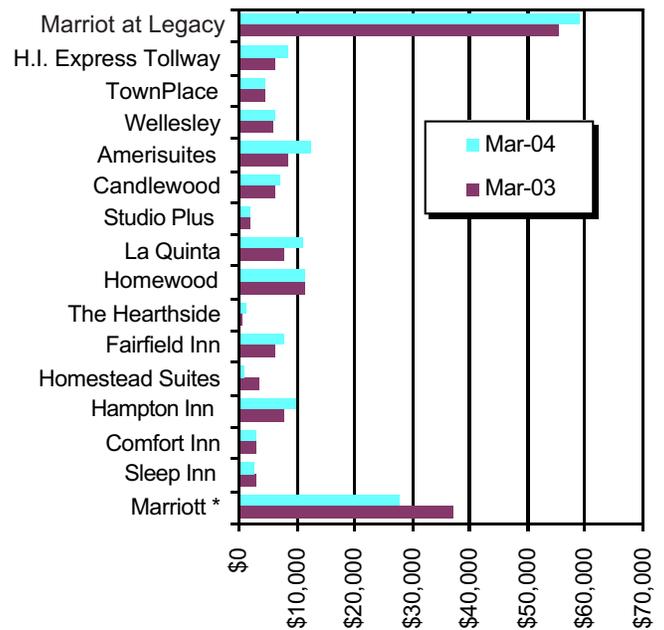
Figures XIV and XV show the actual occupancy tax revenue from each hotel/motel in Plano for March 2004 compared to the revenue received in March 2003.

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

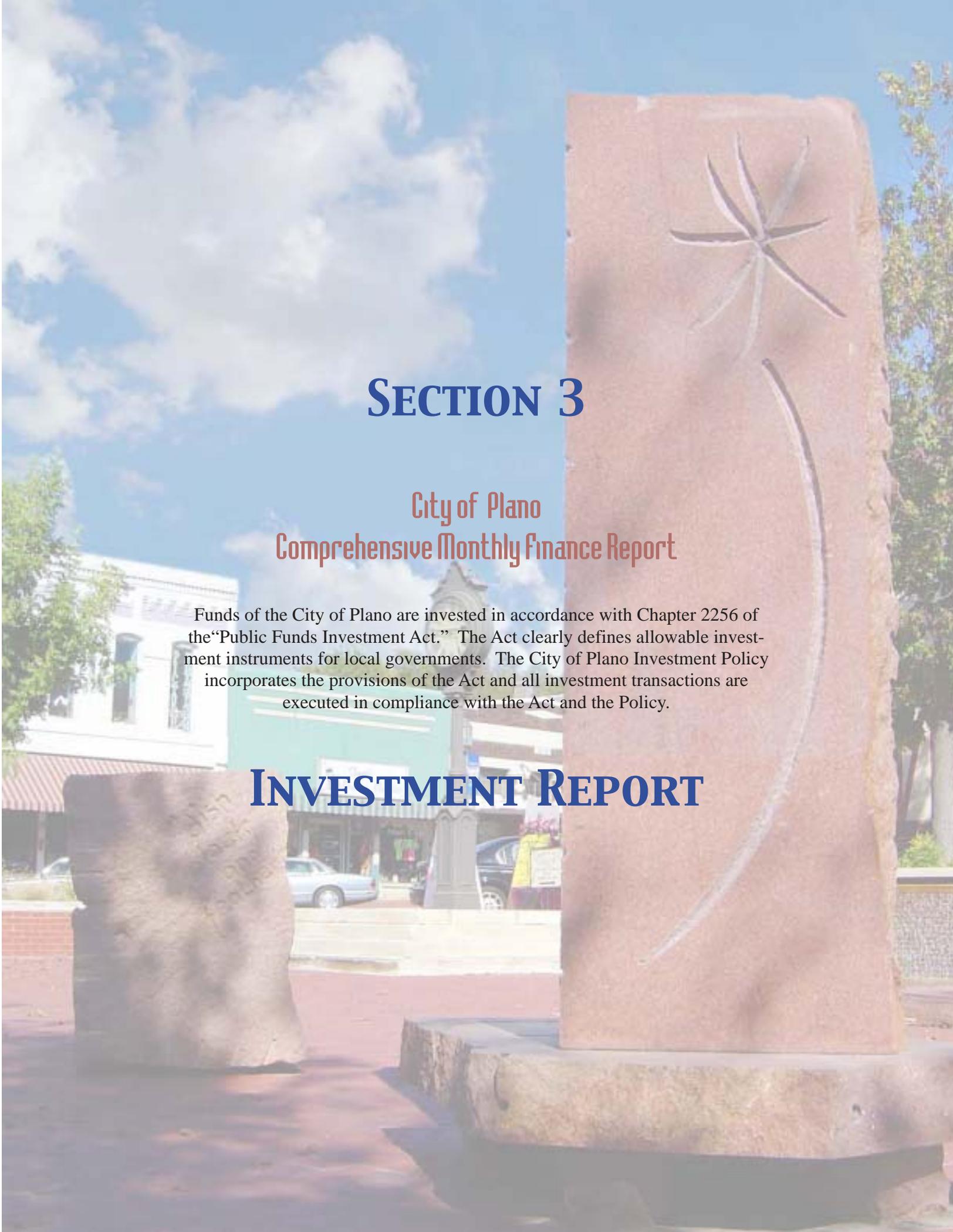


\*The Holiday Inn is closed for remodeling.

### 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)



# 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

## APRIL, 2004

Interest received during April totaled \$454,089 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 April, the two-year Treasury note yield increased dramatically during the month, starting at 1.63 and ending at 2.32.

As of April 30, a total of \$237.4 million was invested in the Treasury Fund. Of this amount, \$33.0 million was General Obligation Bond Funds, \$.5 million was Water & Sewer Revenue Bond Funds, and \$203.9 million was in the remaining funds.

Investments	Current Month Actual	Fiscal Y-T-D	Prior Fiscal Y-T-D	Prior Fiscal Year Total
(1) Funds Invested	\$12,000,000	\$112,145,000	\$192,990,000	\$330,223,837
(2) Interest Received	\$454,089	\$3,385,308*	\$4,504,842	\$7,270,655
(3) Earnings Potential Factor	112.7%	139.1%	188.1%	193.4 %
(4) Investment Potential	106.0%	103.0%	100.9%	100.4 %
(5) Actual Aggressive Dividend	\$7,683	\$163,898	\$137,317	\$239,104
(6) Average 2 Year T-Note Yield	2.04		1.61	

\* 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 2004 to 2003.

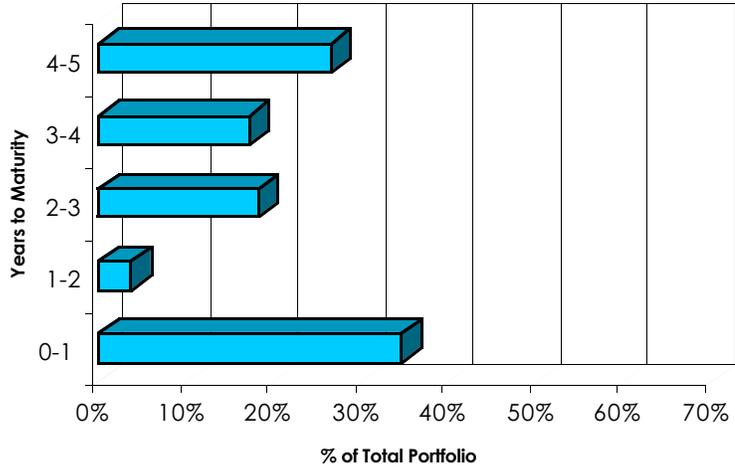
### *Month-to-Month Comparison*

	Mar 04	Apr 04	Difference
Portfolio Holding Period Yield	2.30	2.30	No change
Avg. 2-Year T-Note Yield	1.56	2.04	.48 (48 basis points)

# INVESTMENT REPORT

## Portfolio Maturity Schedule Figure I

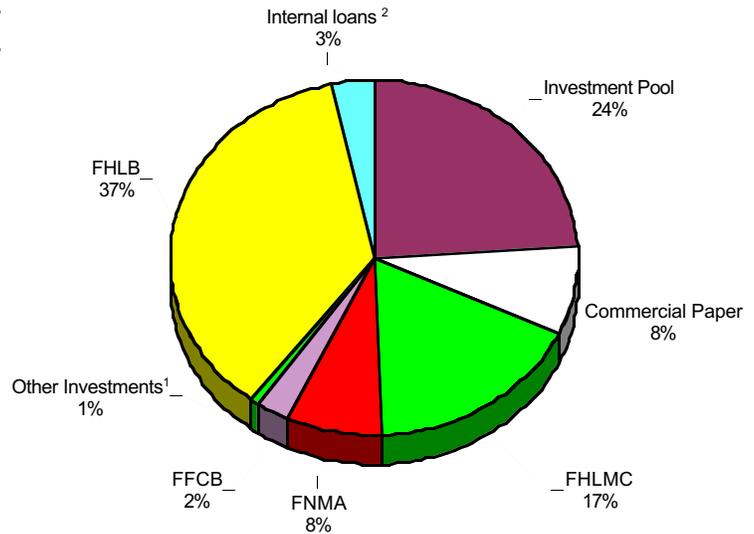
Maturity*	Face Value	% Total
0-1	\$ 85,086,182	34.63%
1-2	9,000,000	3.66%
2-3	44,710,000	18.20%
3-4	42,040,000	17.11%
4-5	64,890,000	26.41%
Total	<u>\$ 245,726,182</u>	100.00%



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

## Portfolio Diversification Figure II

Type	Face Value	% Total
Investment Pool	\$ 58,586,182	23.84%
Commercial Paper	20,000,000	8.14%
FHLMC	42,665,000	17.36%
FNMA	18,500,000	7.53%
FFCB	7,195,000	2.93%
Other Investments	1,000,000	0.41%
FHLB	89,705,388	36.51%
Internal loans 2	8,074,612	3.29%
Total	<u>\$ 245,726,182</u>	100.00%



<sup>1</sup> Other investments include CD's, municipal securities, and other agencies.

<sup>2</sup> Internal loans on annual basis as percent of portfolio

# INVESTMENT REPORT

## *Allocated Interest/Fund Balances April, 2004* *Figure III*

Fund	Allocated Interest		Fund Balance	
	Current Month	Fiscal Y-T-D	End of Month	% of Total
General	95,717.14	773,115.84	\$ 48,470,558.89	21.55%
G.O. Debt Service	47,443.25	388,640.78	25,411,665.88	11.30%
Street & Drainage Improvements	23,928.76	225,743.29	12,401,742.86	5.51%
Sewer CIP	11,127.25	98,004.75	6,003,743.90	2.67%
Capital Reserve	47,041.15	402,892.27	24,914,439.33	11.08%
Water & Sewer Operating	10,670.63	136,040.02	4,745,232.47	2.11%
Water & Sewer Debt Service	6,146.14	46,914.35	3,447,599.04	1.53%
W & S Impact Fees Clearing	1,493.16	18,940.56	764,960.62	0.34%
Park Service Area Fees	6,915.08	58,618.41	3,703,812.96	1.65%
Property / Liability Loss	10,512.56	90,162.53	5,595,629.63	2.49%
Information Services	13,108.16	112,290.70	6,850,331.06	3.05%
Equipment Replacement	14,098.61	123,510.96	7,341,262.78	3.26%
Developers' Escrow	12,972.23	111,472.43	6,943,483.44	3.09%
G.O. Bond Funds	62,546.45	564,267.12	33,099,013.38	14.71%
Municipal Drainage Bond Clearing	4,549.12	44,740.37	2,064,086.93	0.92%
Other	89,201.55	776,231.96	33,096,961.22	14.71%
<b>Total</b>	<b>\$ 455,031.32</b>	<b>\$ 3,954,506.90</b>	<b>\$ 224,951,668.49</b>	<b>100.00%</b>

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of April 30, 2004, 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		
Nov-02	183,859,089	3.91%	16	23	1077	127
Dec-02	204,837,880	3.72%	20	15	1080	132
Jan-03	239,087,966	3.44%	21	12	1006	141
Feb-03	249,239,409	3.57%	26	21	1115	146
Mar-03	237,058,776	3.32%	17	16	1021	147
Apr-03	225,904,430	3.39%	19	21	1071	145
May-03	218,253,385	3.12%	22	38	981	129
Jun-03	236,857,898	3.08%	49	14	1169	164
Jul-03	229,589,560	3.03%	23	24	1262	163
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

\* Does not include investment pool purchases.

# INVESTMENT REPORT

*Equity in Treasury Pool  
By Major Category  
Figure IV*

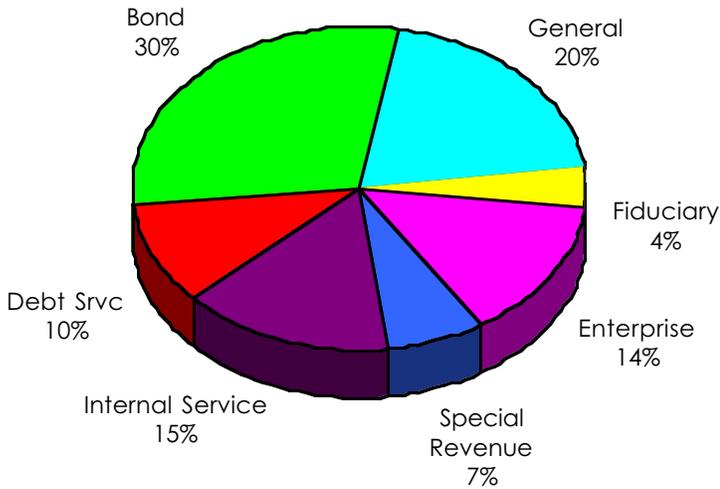
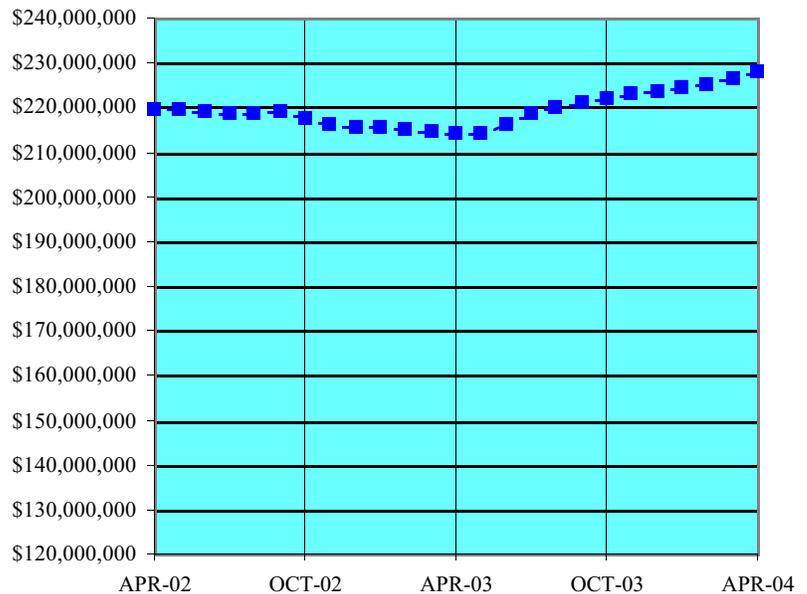
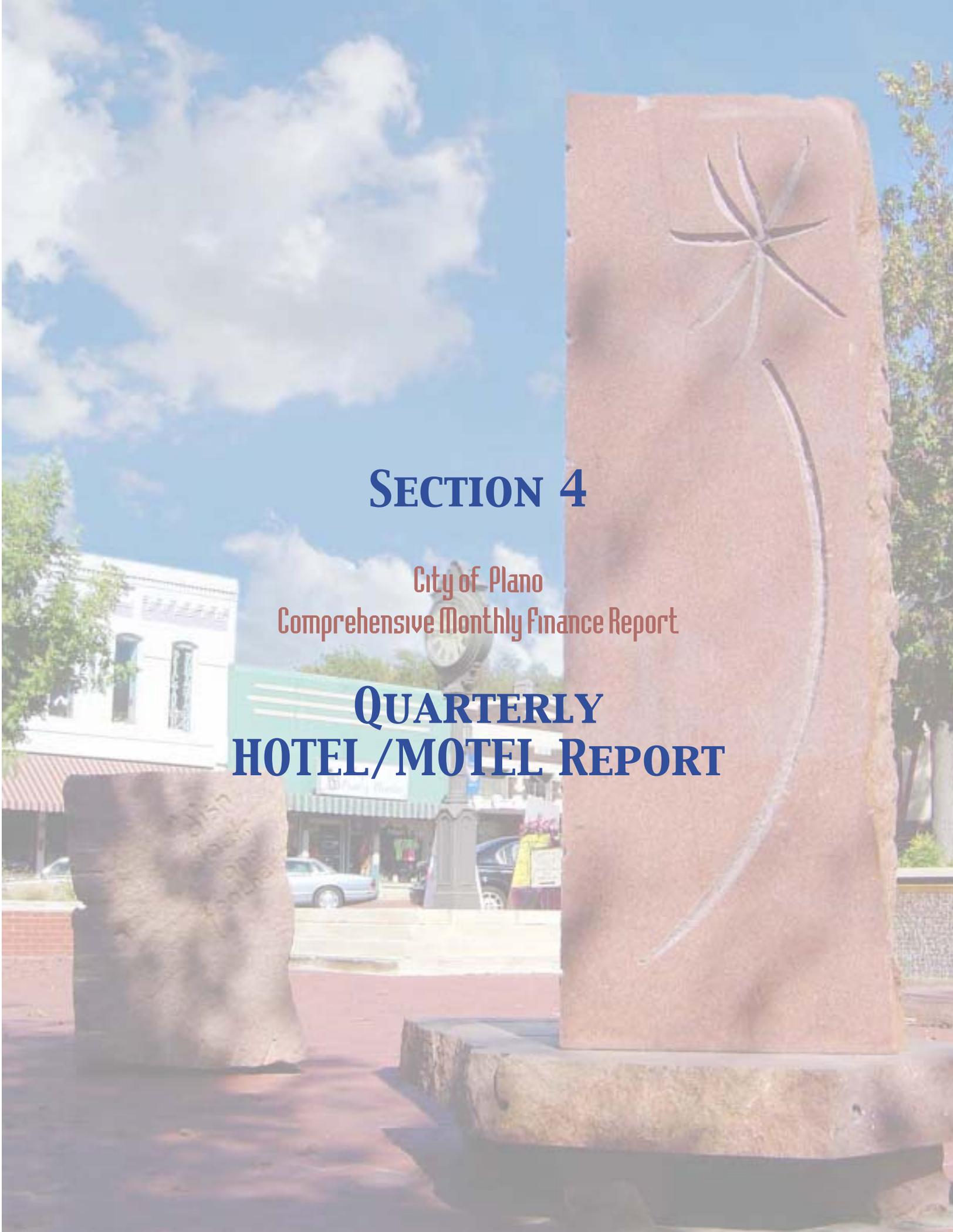


Figure IV shows a breakdown of the various sources of funds for the City's Treasury Pool as of April 30, 2004. The largest category is comprised of bond funds in the amount of \$72.0 million. Closest behind is the General Fund with a total of \$50.1 million, and the Internal Service Funds with \$36.6 million. so the spread between the portfolio yield and T-bill yield has remained fairly constant.

*Annualized Average Portfolio  
Figure V*

The annualized average portfolio for April 30, 2004 was 228,238,090. This is an increase of \$13,823,079 when compared to the April 2003 average of \$214,415,010.





# SECTION 4

City of Plano  
Comprehensive Monthly Finance Report

## QUARTERLY HOTEL/MOTEL REPORT

# Hotel / Motel Occupancy Tax Revenue Report

## Comparative Quarterly Statistics Quarter Ending 3/31/04 Table I

	2001-02 Third	2001-02 Fourth	2002-03 First	2002-03 Second	2002-03 Third	2002-03 Fourth	2003-04 First	2003-04 Second
Quarterly Total (Actual)*	\$746,576	\$705,161	\$648,451	\$646,348	\$741,758	\$752,059	\$658,187	\$697,317
Number of Rooms	3,629	3,629	3,626	3,624	3,624	3,732	3,732	3,569
Average Daily Occupancy	2,519	2,451	2,240	2,184	2,597	2,474	2,207	2,215
Actual Revenue per Room	\$206	\$194	\$179	\$178	\$205	\$202	\$176	\$195
Annualized Revenue	\$2,854,369	\$2,799,239	\$2,791,186	\$2,746,537	\$2,741,718	\$2,788,615	\$2,798,351	\$2,849,321
Average Room Rate	\$65	\$63	\$64	\$65	\$63	\$64	\$63	\$65
Average Occupancy Rate	59.54%	57.30%	52.38%	52.22%	61.43%	58.06%	52.06%	54.41%

## Quarterly Hotel / Motel Tax Revenue

Total tax receipts of \$697,317 were received in the quarter ending March 31, 2004. The number of rooms available in Plano declined in the second quarter of fiscal 2003-04, due to a hotel closing for remodeling. Occupancy tax revenues increased by 7.89% compared to the second quarter of fiscal year 2002-2003, despite the temporary closure of the aforementioned hotel being remodeled.

Table I contains the actual quarterly hotel occupancy revenue for the third quarter of fiscal year 2001-02 through the second quarter of fiscal year 2003-04.

\* 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*					
	2001-02	Percent Change	2002-03	Percent Change	2003-04	2001-02	Percent Change	2002-03	Percent Change	2003-04	Percent Change
Ramada	\$ 12,730	-35.35%	\$ 8,581	-32.59%	\$ 6,390	\$ 9,397	-42.24%	\$ 8,144	-13.34%	\$ 7,276	-10.65%
Harvey House	\$ 42,760	-43.93%	\$ 37,436	-12.45%	\$ 20,033	\$ 41,246	-48.55%	\$ 32,114	-22.14%	\$ 27,874	-13.20%
Holiday Inn	\$ 27,738	-33.65%	\$ 18,556	-33.10%	\$ 23,930	\$ 25,531	-44.48%	\$ 14,914	-41.59%	\$ 1,458	-90.22%
La Quinta Central	\$ 18,217	-27.52%	\$ 14,475	-20.54%	\$ 16,724	\$ 19,742	-9.09%	\$ 12,730	-35.52%	\$ 16,383	28.69%
Marriott	\$ 120,363	-28.78%	\$ 116,054	-3.58%	\$ 118,635	\$ 119,831	-23.37%	\$ 117,552	-1.90%	\$ 115,052	-2.13%
Motel 6	\$ 19,948	-7.95%	\$ 15,690	-21.35%	\$ 15,904	\$ 18,251	-10.93%	\$ 15,314	-16.09%	\$ 15,538	1.46%
Sleep Inn	\$ 9,890	-32.31%	\$ 8,678	-12.25%	\$ 6,644	\$ 9,546	-33.64%	\$ 8,138	-14.76%	\$ 7,513	-7.68%
H.I Express	\$ 10,732	-36.16%	\$ 9,449	-11.95%	\$ 7,754	\$ 10,193	-35.51%	\$ 8,741	-14.24%	\$ 7,964	-8.89%
Best Western	\$ 18,068	-26.74%	\$ 14,200	-21.41%	\$ 16,411	\$ 17,501	-34.22%	\$ 14,918	-14.76%	\$ 19,427	30.23%
Super 8	\$ 10,905	-28.02%	\$ 9,171	-15.90%	\$ 6,426	\$ 9,401	-42.33%	\$ 8,176	-13.03%	\$ 5,653	-30.85%
Hampton Inn	\$ 25,527	-21.46%	\$ 26,831	5.11%	\$ 27,229	\$ 27,451	-22.90%	\$ 25,869	-5.76%	\$ 28,181	8.94%
Mainstay Suites	\$ 8,175	-52.80%	\$ 8,698	6.40%	\$ 6,940	\$ 11,264	-12.60%	\$ 11,497	2.07%	\$ 7,307	-36.45%
Red Roof Inn	\$ 14,087	-31.45%	\$ 12,470	-11.48%	\$ 12,943	\$ 12,237	-35.25%	\$ 11,274	-7.86%	\$ 11,726	4.00%
Days Inn	\$ 9,500	-33.76%	\$ 8,434	-11.22%	\$ 8,230	\$ 8,466	-26.87%	\$ 6,015	-28.96%	\$ 6,870	14.23%
Fairfield Inn	\$ 17,540	-29.29%	\$ 16,877	-3.78%	\$ 18,580	\$ 18,124	-28.29%	\$ 17,041	-5.98%	\$ 19,183	12.57%
The Hearthside	\$ 13,274	56.37%	\$ 6,942	-47.70%	\$ 7,041	\$ 6,823	-7.99%	\$ 4,734	-30.63%	\$ 4,796	1.32%
Homewood	\$ 33,929	12.54%	\$ 33,733	-0.58%	\$ 29,872	\$ 35,456	-4.77%	\$ 31,661	-10.70%	\$ 34,609	9.31%
La Quinta	\$ 25,649	-31.56%	\$ 25,188	-1.80%	\$ 26,530	\$ 29,662	-28.21%	\$ 22,502	-24.14%	\$ 27,531	22.35%
Studio Plus	\$ 7,393	-36.31%	\$ 6,531	-11.66%	\$ 5,515	\$ 6,197	-49.87%	\$ 7,387	19.20%	\$ 6,871	-6.99%
Amerisuites	\$ 32,078	-11.61%	\$ 25,249	-21.29%	\$ 33,303	\$ 31,675	-19.50%	\$ 25,082	-20.81%	\$ 34,210	36.39%
Candlewood	\$ 16,552	-18.79%	\$ 15,448	-6.67%	\$ 17,412	\$ 18,809	-7.50%	\$ 17,034	-9.44%	\$ 19,989	17.35%
Sun Suites	\$ 6,879	-41.50%	\$ 7,079	2.90%	\$ 7,538	\$ 7,440	-32.35%	\$ 6,738	-9.43%	\$ 6,895	2.33%
Wellesley Inn	\$ 15,821	-15.96%	\$ 14,670	-7.27%	\$ 18,108	\$ 19,489	0.48%	\$ 15,576	-20.08%	\$ 17,909	14.98%
Town Place Suites	\$ 10,581	-37.67%	\$ 13,847	30.87%	\$ 12,412	\$ 10,659	-40.21%	\$ 13,219	24.02%	\$ 14,392	8.87%
H.I Express Tollway	\$ 15,517	-9.95%	\$ 22,647	45.95%	\$ 23,024	\$ 18,734	13.43%	\$ 20,695	10.47%	\$ 24,363	17.73%
Doubletree	\$ 112,648	100.00%	\$ 151,519	34.51%	\$ 143,290	\$ 147,873	496.20%	\$ 169,284	14.48%	\$ 175,883	3.90%
Homewood - E. 19C	\$ -	n/a	\$ -	n/a	\$ 21,367	\$ -	n/a	\$ -	n/a	\$ 32,465	n/a
Quarter Total	\$ 656,501	-11.70%	\$ 648,451	-1.23%	\$ 658,187	\$ 690,998	-9.78%	\$ 646,348	-6.46%	\$ 697,317	7.89%
Y-T-D Revenues	\$ 656,501	-11.70%	\$ 648,451	-1.23%	\$ 658,187	\$ 1,347,499	-10.73%	\$ 1,294,799	-3.91%	\$ 1,355,504	4.69%

**Third Quarter**

	Third Quarter					Fourth Quarter					
	2001-02	Percent Change	2002-03	Percent Change	2003-04	2001-02	Percent Change	2002-03	Percent Change	2003-04	Percent Change
Ramada	\$ 9,854	-44.43%	\$ 10,571	7.28%	\$ -	\$ 10,758	-25.91%	\$ 9,428	-12.36%	\$ -	0.00%
Southfork	\$ 52,037	-23.54%	\$ 42,254	-18.80%	\$ -	\$ 42,991	-21.71%	\$ 29,023	-32.49%	\$ -	0.00%
Holiday Inn	\$ 25,877	-36.67%	\$ 22,974	-11.22%	\$ -	\$ 22,831	-35.74%	\$ 23,037	0.90%	\$ -	0.00%
La Quinta Central	\$ 22,568	-10.51%	\$ 16,748	-25.79%	\$ -	\$ 19,858	2.66%	\$ 18,680	-5.93%	\$ -	0.00%
Marriott	\$ 136,756	-16.57%	\$ 125,323	-8.36%	\$ -	\$ 119,194	-21.64%	\$ 125,685	5.45%	\$ -	0.00%
Motel 6	\$ 18,776	-21.44%	\$ 19,097	1.71%	\$ -	\$ 19,030	-20.44%	\$ 19,128	0.51%	\$ -	0.00%
Sleep Inn	\$ 12,030	-14.07%	\$ 10,748	-10.66%	\$ -	\$ 12,478	-2.68%	\$ 10,388	-16.75%	\$ -	0.00%
Comfort Inn	\$ 12,379	-14.16%	\$ 8,567	-30.79%	\$ -	\$ 9,520	-11.36%	\$ 6,659	-30.06%	\$ -	0.00%
Best Western	\$ 18,107	-25.35%	\$ 18,712	3.34%	\$ -	\$ 17,288	-20.82%	\$ 18,551	7.31%	\$ -	0.00%
Super 8	\$ 12,092	-29.85%	\$ 8,857	-26.75%	\$ -	\$ 10,947	-16.49%	\$ 8,329	-23.91%	\$ -	0.00%
Hampton Inn	\$ 28,422	-14.79%	\$ 25,279	-11.06%	\$ -	\$ 28,314	-0.13%	\$ 28,436	0.43%	\$ -	0.00%
Homestead Suites	\$ 12,141	-8.18%	\$ 12,275	1.11%	\$ -	\$ 14,195	13.70%	\$ 9,216	-35.08%	\$ -	0.00%
Red Roof Inn	\$ 14,099	-30.31%	\$ 16,496	17.00%	\$ -	\$ 12,810	-23.81%	\$ 13,951	8.91%	\$ -	0.00%
Days Inn	\$ 11,265	-20.65%	\$ 10,435	-7.37%	\$ -	\$ 10,898	-11.63%	\$ 9,515	-12.69%	\$ -	0.00%
Fairfield Inn	\$ 17,882	-18.32%	\$ 16,909	-5.44%	\$ -	\$ 16,640	-12.22%	\$ 16,919	1.68%	\$ -	0.00%
The Hearthside	\$ 7,629	-2.20%	\$ 7,590	-0.50%	\$ -	\$ 8,315	-18.75%	\$ 6,481	-22.06%	\$ -	0.00%
Homewood Suites	\$ 34,560	-2.01%	\$ 37,566	8.70%	\$ -	\$ 36,191	1.47%	\$ 38,294	5.81%	\$ -	0.00%
La Quinta	\$ 33,920	-9.87%	\$ 29,830	-12.06%	\$ -	\$ 31,370	-2.94%	\$ 31,654	0.91%	\$ -	0.00%
Studio Plus	\$ 7,985	-38.14%	\$ 9,461	18.48%	\$ -	\$ 10,689	-15.76%	\$ 8,809	-17.59%	\$ -	0.00%
Amerisuites	\$ 30,179	-22.49%	\$ 33,516	11.06%	\$ -	\$ 28,161	-27.31%	\$ 37,064	31.62%	\$ -	0.00%
Candlewood	\$ 18,279	-11.61%	\$ 15,027	-17.79%	\$ -	\$ 16,718	-11.44%	\$ 16,877	0.95%	\$ -	0.00%
Sun Suites	\$ 7,364	-23.53%	\$ 9,616	30.58%	\$ -	\$ 8,642	-2.04%	\$ 8,028	-7.10%	\$ -	0.00%
Wellesley Inn	\$ 18,781	-6.01%	\$ 19,010	1.22%	\$ -	\$ 18,827	-4.84%	\$ 20,559	9.19%	\$ -	0.00%
Town Place Suites	\$ 15,061	18.77%	\$ 13,846	-8.07%	\$ -	\$ 17,255	-8.64%	\$ 21,458	24.36%	\$ -	0.00%
H.I Express Tollway	\$ 25,381	43.43%	\$ 23,432	-7.68%	\$ -	\$ 22,821	21.14%	\$ 24,776	8.57%	\$ -	0.00%
Marriott at Legacy	\$ 143,151	27.79%	\$ 177,620	24.08%	\$ -	\$ 138,421	41.75%	\$ 189,988	37.25%	\$ -	0.00%
Homewood - E. 19C	\$ -	n/a	\$ -	n/a	\$ -	\$ -	n/a	\$ 1,126	100.00%	\$ -	0.00%
Quarter Total	\$ 746,576	-10.88%	\$ 741,758	-0.65%	\$ -	\$ 705,161	-7.25%	\$ 752,059	6.65%	\$ -	0.00%
Y-T-D Revenues	\$ 2,094,075	-10.78%	\$ 2,036,557	-2.75%	\$ 1,355,504	\$ 2,799,236	-9.92%	\$ 2,788,615	-0.38%	\$ 1,355,504	0.00%

\*Closure of the Holiday Inn for remodeling during the second fiscal quarter caused the greater than average differentiation in year-to-year revenues for that hotel